

Scott Dzurka
Mayor

Brad Gurski
Vice Mayor

Eric Hufnagel
Commissioner

Chris Hyzer
Commissioner

Chris DeLiso
Commissioner



Vacant
City Manager

Mindy J. Seavey
City Clerk

Kristina Kinde
City Treasurer

Michael Homier
City Attorney

Justin Smith
Director of Public Services

**CITY OF ST. JOHNS
CITY COMMISSION MEETING
PROPOSED AGENDA**

**Monday, January 26, 2026, 6:00 p.m.
Room 2200 – Clinton County Courthouse**

***Listen to Meeting Via Telephonic Conference
Dial 1 929 205 6099
<https://zoom.us/j/2050014286>
Meeting ID: 205 001 4286**

***Please note, you will not be able to make public comments through Zoom;
only in-person attendees will be able to participate in public comments.
(Times for agenda items are estimated times)**

A. OPENING: (6:00 pm – 6:05 pm)

1. Invocation
2. Pledge of Allegiance
3. Consent Agenda (*Action Item*)

The staff proposes the following items for the Consent Agenda. If any Commissioner wishes to discuss any of these items, it should be placed on the regular agenda. The remaining items and recommendations may be approved en masse:

- a. Approval of Minutes
-Special meeting minutes of January 8, 2026
- b. Receipt of Warrants
-In the amount of \$3,904,880.45
- c. West End Storm Sewer Ditch Cleaning
-Staff recommends the city commission approve the bid from Miller Brothers Excavating to complete stump removal and ditch cleaning.
- d. Mid-Year Budget Adjustments
-Staff recommends the city commission approve all mid-year budget adjustments attached.

e. PSD/DDA Director Contract Approval

-Staff recommends the city commission approve the employment agreement for Heather Hanover for the position of PSD/DDA Executive Director and authorize the mayor to sign the contract.

f. Budget Amendment for Ladder Truck Repairs

-Staff recommends the city commission approve a budget amendment of \$30,000 from equipment reserves to 136-336-933.000 for repairs needed on St. Johns Fire Department Truck 36.

g. IROL Agreement Signing

-Staff recommends the city commission approve Fire Chief Douglas to sign the Service Level Agreement with Inspections Report Online as the Department Head of the Authority Having Jurisdiction.

h. Bendzinski Water and Sewer Rate Study

-Staff recommends the city commission accept the five-year contract with Bendzinski and Co. for the 26/27 water/sewer rate analysis in the amount of \$9,000 and approval of the cap fees review of \$500.

i. Police Department Lawn Service Renewal

-Staff recommends the city commission authorize the Mayor to sign and approve the 24-month renewal of Police Department lawn maintenance services with Smith Lawncare.

4. Approval of Agenda: **(6:05 pm – 6:07 pm) Action Item**

B. PUBLIC HEARINGS:

C. PRESENTATIONS:

1. Recognition of Bill Tennant (6:07 pm – 6:10 pm) Action Item
(Presenter: Scott Dzurka, Mayor)

2. Friendship City Update and Upcoming Goodwill Mission from Shiga in Summer of 2026 (6:10 pm – 6:20 pm) Discussion only
(Presenter: Linda Beeman, Vice President, Michigan Shiga Sister State Board)

3. Audit Presentation (6:20 pm – 6:35 pm) Action Item
(Presenter: Jordan Smith, Maner Costerisan)

4. Quarterly Budget Report (6:35 pm – 6:40 pm) Discussion only
(Presenter: Kristina Kinde, Treasurer)

D. PERSONS WISHING TO PRESENT TESTIMONY:

1. Public comment - agenda & non-agenda items (6:40 pm – 6:43 pm) Discussion only
Each speaker is only entitled to one (1) three-minute time during each Public Comment period.

E. COMMUNICATIONS:

F. OLD BUSINESS:

G. NEW BUSINESS:

1. Resolution #1-2026 Adopting Guidelines for Poverty Exemptions to be Implemented by the Board of Review (6:43 pm – 6:45 pm) Action Item
(Presenter: Kristina Kinde, Treasurer)
2. Resolution #2-2026 Adopting Alternate Start Dates for March, 2026; July, 2026; and December, 2026 Board of Review (6:45 pm – 6:47 pm) Action Item
(Presenter: Kristina Kinde, Treasurer)
3. Resolution #3-2026 Adopting Taxpayers & Non-Resident Taxpayers to Protest in Writing by Letter or Email for Board of Review (6:47 pm – 6:50 pm) Action Item
(Presenter: Kristina Kinde, Treasurer)
4. Resolution #4-2026 - to Adopt the Master Plan and Parks and Recreation Plan for St. Johns (6:50 pm – 7:00 pm) Action Item
(Presenter: Chris Khorey, McKenna)
5. Clinton Area Ambulance Service Authority Budget & Request for Funding (7:00 pm – 7:15 pm) Action Item
(Presenter: Brad Gurski, Vice Mayor)
6. Interim City Manager Compensation (7:15 pm – 7:20 pm) Action Item
(Presenter: Scott Dzurka, Mayor)
7. City Manager Search Proposals (7:20 pm – 7:35 pm) Action Item
(Presenter: Scott Dzurka, Mayor)
8. Review of Rental Inspection Fee (7:35 pm – 7:45 pm) Action Item
(Presenter: Kristina Kinde, Treasurer)
9. City Manager Comments (7:45 pm – 7:55 pm) Discussion only
10. Commissioner Comments (7:55 pm – 8:05 pm) Discussion only

H. ADJOURNMENT: (8:05 pm)

(Next Regular Meeting Scheduled for Monday, February 23, 2026, 6:00 p.m.)

NOTICE: People with disabilities needing accommodation for effective participation in this meeting should contact the city clerk 989-224-8944 at least two working days in advance of the meeting. An attempt will be made to provide reasonable accommodation.



CONSENT AGENDA

CITY OF ST. JOHNS
CITY COMMISSION MINUTES
SPECIAL MEETING
JANUARY 8, 2026

The special meeting of the St. Johns City Commission was called to order by Mayor Dzurka at 4:15 p.m. at the Clinton County Courthouse, 100 East State Street, 2nd Floor, Suite #2200, St. Johns, Michigan.

CITY COMMISSIONERS PRESENT:

Eric Hufnagel, Brad Gurski, Scott Dzurka, Chris Hyzer, Chris DeLiso

CITY COMMISSIONERS ABSENT:

None

STAFF PRESENT:

Chad Gamble, City Manager; Mindy J. Seavey, City Clerk; Kristina Kinde, City Treasurer

Agenda

Mayor Dzurka asked if there were any additions or deletions to the agenda.

Motion by Commissioner Gurski seconded by Commissioner Hyzer that the city commission approve the agenda as presented.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

Approval of Minutes

Motion by Commissioner DeLiso seconded by Commissioner Hufnagel that the city commission approve the December 8, 2025 special meeting minutes.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

Motion by Commissioner DeLiso seconded by Commissioner Hufnagel that the city commission approve the December 8, 2025 regular meeting minutes.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

**CITY COMMISSION
SPECIAL MEETING MINUTES**

JANUARY 8, 2026

PAGE 2

Public Comments

Mayor Dzurka asked if there were any public comments.

Rachel Hoten, city employee, was present. She described the work environment as welcoming, kind, and positive under Chad's enthusiastic leadership and people feel valued and appreciated. She thanked Chad for his part in fostering this type of environment.

Bill Schafer, Recreation Director, was present. He said Chad is the best of the five city managers he has worked under, and praised his leadership, mentorship, and respect for staff. He said he took him under his wing and thanked Chad for providing that for him.

Heather Hanover, city resident, was present. She said she has worked in a lot of different places and a lot of city managers. She said she enjoyed working with Chad and that he is responsive, and she appreciated his professionalism.

Russell Shellberg, city employee, was present. He praised Chad for creating a supportive workplace where people feel valued; teams that work together; and emphasized his consistent leadership and ability to bring out the best in his team.

Anthony Berthieume, resident and school superintendent, was present. He described Chad as an excellent collaborator on joint projects between the city and the school district, including the Safe Routes to School grant and the Friendship City Project. He said he couldn't ask for a better collaborator. He said no matter what, he will be excited to work with the city.

Mayor Dzurka thanked everyone for their input and thoughts.

City Manager Contract

Mayor Dzurka discussed this includes difficult but necessary conversations and this decision does not come lightly nor comes from a single incident; and despite efforts there has been little progress and challenges have continued.

Motion by Commissioner Hyzer seconded by Commissioner DeLiso that the city commission terminate the employment of the City Manager Chad Gamble for convenience effective immediately pursuant to Section 10.B of the Employment Agreement dated July 10, 2025, noting that the payment of severance and benefits is conditioned upon the execution of a release and severance agreement as identified in Section 10.B of the

**CITY COMMISSION
SPECIAL MEETING MINUTES**

JANUARY 8, 2026

PAGE 3

Agreement. The Commission authorizes the execution of such release and severance agreement subject to final approval by the Mayor and City Attorney.

The city commission discussed:

- The working relationship with the City Manager, citing ongoing issues with communication, trust, and approach.
- Feedback was provided to the City Manager seven months prior, but sustained progress reportedly was not achieved.
- One term of evaluation is the relationship with staff, and the other element is the relationship with the city commission and that appears to be broken.

City Manager Gamble discussed the challenge of being a city manager and city commissioner is finding that right communication; communication is a two-way street and he had not received specific, formal direction from the commission as a whole on how to improve; the direction the Charter of the city provides for those roles; and he affirmed he did his best to manage the city's affairs efficiently.

Mayor Dzurka asked the City Clerk for a roll call vote on the motion:

YEA: Gurski

YEA: DeLiso

YEA: Dzurka

YEA: Hufnagel

YEA: Hyzer

NAY: None

Motion carried.

Mayor Dzurka called for a break at 4:39 p.m.

The meeting was reconvened at 4:53 p.m.

City Manager Position

Mayor Dzurka recognized staff members that came and those unable to attend. He wanted to make clear their decision in no way reflects their full faith and confidence in staff. He said they want to work on a successful transition and there are a couple of steps the commission needs to take this evening. He said they need to identify an interim city manager. He put forth Deputy City Manager Kristina Kinde since she competently served in that role before and is willing.

**CITY COMMISSION
SPECIAL MEETING MINUTES**

JANUARY 8, 2026

PAGE 4

Motion by Commissioner Hufnagel seconded by Commissioner Gurski that the city commission appoint Kristina Kinde as interim city manager.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

Mayor Dzurka said they need to begin the process of searching for a city manager. He said he is hoping to come to the January regular meeting to review proposals.

Motion by Commissioner Hyzer seconded by Commissioner Gurski that the city commission direct City Clerk Mindy Seavey to begin the process to gather proposals.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

Adjournment

Motion by Commissioner Hyzer seconded by Commissioner Gurski that the city commission meeting be adjourned.

YEA: Hufnagel, Gurski, Dzurka, Hyzer, DeLiso

NAY: None

Motion carried.

The meeting was adjourned at 4:56 p.m.

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26th 2026

Department: Public Services	Attachments:	Submitted to CA for Review
Subject: West end Storm Sewer Ditch Cleaning	[X] Youngstrom Contracting [X] Miller Brothers excavating [X] Leavitt and Starck Excavating	N/A
Prepared by: Justin Smith, Director of Public Services	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: Approved in the 25/26 FY budget were funds to clean the City of St Johns Storm Sewer Ditch on the west city limit. This ditch is the outlet for a considerable area of storm sewer infrastructure and due to no maintenance in over 50 years the outlet into this ditch has become 90% plugged with silt and debris along with a deteriorated flow channel. These issues combined have caused several storm sewer backups along with a couple instances of water in basements during heavy rainfall. Additionally, the ditch was lined with a large amount of dead or unhealthy trees that posed a danger to residents and structures.

One major deterrent to properly maintaining the ditch in the past was the ability to safely complete the work in restrictive residential backyards, the excessive cost of performing this work in the restrictive areas along with procurement of the necessary easements to perform this work. Recently the property on the west side of the ditch has been sold to Nutrient Research, I was able to reach a verbal agreement with them along with neighboring property owners Mr. and Mrs. Schmitz to complete the project from the west side (farm field and vacant lot) making the project financially and safely viable to complete.

BACKGROUND/DISCUSSION: Per the verbal agreement noted above with Nutrient Research and Mr. and Mrs. Schmitz, both parties clearly stated that they would only allow the work to be completed if their contractor Miller Brothers Excavating was used. I solicited Miller Brothers for a bid to complete the stump removal and ditch cleaning, in compliance with our purchasing policy I also solicited two additional companies for bids, completing the project from the east residential side. This is the reason for the sharp price differences between proposals. The bids are as follows.

Miller Brothers Excavating-\$49,000
Youngstrom Contracting-\$64,580
Leavitt and Starck Excavating-\$97,400

STRATEGIC PLAN OBJECTIVE: Continue to offer high quality services and facilities for residents.

FISCAL IMPACT: Funds for this project were budgeted for and approved by the City Commission in the FY 25/26 Budget.

RECOMMENDATION: Approval of the bid from Miller Brothers Excavating to complete stump removal and ditch cleaning.

YOUNGSTROM CONTRACTING, INC.

519 SPRAGUE ROAD

IONIA, MICHIGAN 48846

(616) 527-8899

Fax (616) 527-9380

To: CITY OF ST JOHNS
 100 E. STATE
 ST JOHNS MI 48879

PROPOSAL

Page No. _____ of _____ Pages

JOB NAME/NO.

DIRT CLEAN - OUT

LOCATION

St Johns

WEST CITY LIMITS

PHONE

DATE

We hereby submit specifications and estimates for:

QUOTE TO REMOVE STUMPS &
 EXCAVATE EXCESS DIRT TO GRADE
 AT THE WEST SIDE DITCH

1 LUMP sum \$ 64,580.00

THANK-YOU

WE PROPOSE hereby to furnish material and labor — complete in accordance with these specifications, for the sum of:

Payable as follows:

dollars (\$ _____).

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized
Signature

NOTE: This proposal may be withdrawn
by us if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL — The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Date _____

Signature _____

Date _____

MILLER BROTHERS EXCAVATING
3026 W. M-21
St Johns, MI 48879



Estimate

Date	Estimate #
12/29/2025	3404

Name / Address
CITY OF ST. JOHNS 100 E. STATE ST., STE 1300 P.O. BOX 477 ST. JOHNS, MI 48879

Job	Customer Phone #
Clean Ditch/Remove Stumps	

Description	Qty	Cost	Total
CLEAN DITCH AND REMOVE STUMPS Stump removal / Ditch cleaning / Shaping	1	49,000.00	49,000.00

Estimate is valid for 15 days (pricing may vary due to economical changes)	Total	\$49,000.00
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By accepting this estimate, Miller Brothers Excavating, Inc. (MBE), agrees to provide the services and materials specified therein in a timely and workmanlike manner. This is subject to weather and site conditions beyond the control of MBE. Customer agrees to timely pay for these services and materials as set forth in the estimate, along with the term and conditions therein. Customer acknowledges that in the event the payments are not made consistent with the terms and conditions agreed to by the parties, MBE may bring litigation against customer in Clinton County, Michigan, where venue will be agreed to. Furthermore, customer acknowledges that their expenses associated with the filing of litigation and agrees to pay MBE, in addition for past due amounts owed, all reasonable attorney fees and costs incurred in the collection process. Furthermore, customer acknowledges that MBE reserves the right to assert any and all other remedies available to it under Michigan Law.

Customer acknowledges that there is no automatic grace period as it relates to late payments and acknowledges that interest on late payments should MBE agree to accept same is 1.5% calculated from the date the payment is due unless otherwise specified in the estimate.

Customer Signature: _____

Leavitt & Starck Excavating, Inc.

16220 National Parkway
Lansing, MI 48906
Phone (517) 323-7630 Fax (517) 338-0767

December 29, 2025

City of St. Johns
100 E. State St, Suite 1100
St. Johns, MI 48879

Attn: Justin Smith

Subject: West End Ditch Cleanout

We respectfully submit the following bid for your review on the above-mentioned project. Our scope includes the following:

General Conditions

- 1) Mobilization
- 2) Soil erosion control measures

Demolition

- 3) Tree clearing and removal

Earthwork

- 4) Ditch cleaning with spoils removed from the site
- 5) Access from the east side of the ditch with easements needed through private property
- 6) Site grading and restoration

Our scope has the following exclusions:

- 1) Permits, fees, and bonds
- 2) Easement obtainment
- 3) Layout
- 4) Contaminated soil testing or disposal
- 5) Bypass pumping

Total Bid: \$97,400.00

Any unstable soils encountered onsite will be treated as an extra to the above base bid. Thank you for your consideration.

Sincerely,

Tom Starck
Leavitt & Starck Excavating, Inc.
517-202-5068

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26, 2026

Department: Administration	Attachments:
Subject: <i>Mid-Year Budget adjustments</i>	<input checked="" type="checkbox"/> Quarterly Budget Amendment Report <input checked="" type="checkbox"/> Budget Amendment Detail Report <input type="checkbox"/>
Prepared by: Kristina Kinde, Deputy City Manager Treasurer	Approved by: Kristina Kinde Interim City Manager

SUMMARY/HIGHLIGHT: As a part of our 6-month financial analysis, we re-evaluate all accounts and all mid-year budget adjustments that need to be made or were made throughout the first 6 months. Included in these adjustments are PO adjustments for expenses that were budgeted in the prior year, but the project or purchase was not completed prior to year-end and carried forward to the 2025/26 fiscal year (these start with #'s 000). Many of the other adjustments entail a shifting of expenses from one line to another in order to properly account for the nature of the expense. Also, there are adjustments for projects that were approved throughout the year.

BACKGROUND/DISCUSSION: A brief description has been provided next to each of the budget adjustments on the Budget Amendment Detail Report.

STRATEGIC PLAN OBJECTIVE: N/A

FISCAL IMPACT: The attachment shows the net of revenues vs. expenditures for each fund.

RECOMMENDATION: Staff recommends the City Commission approve all mid-year budget adjustments attached.

GL NUMBER	DESCRIPTION	ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL	YTD	PCT OF
		BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET		
DEPT: 000-REVENUE									
101-000-404.000	CURRENT PROPERTY TAX	2,776,612	0	0	0	0	2,776,612	2,629,769	94.71
101-000-404.001	ACT 359	50,000	0	0	0	0	50,000	48,352	96.70
101-000-404.002	ACT 359-IFT	0	0	0	0	0	0	(24)	0.00
101-000-405.000	DELINQUENT PROPERTY TAX	0	0	0	0	0	0	(287)	0.00
101-000-434.000	TRAILER PARK TAX	500	0	0	0	0	500	0	0.00
101-000-445.000	INTEREST-PENALTY/DELINQ TAX	25,000	0	0	0	0	25,000	14,148	56.59
101-000-448.000	COLLECTION FEE	130,000	0	0	0	0	130,000	99,891	76.84
101-000-477.000	FRANCHISE FEE	80,000	0	0	0	0	80,000	17,356	21.69
101-000-478.000	CITY LICENSES AND PERMITS	12,000	0	0	0	0	12,000	7,315	60.96
101-000-494.000	PARKING PERMITS	10,000	0	0	0	0	10,000	12,284	122.84
101-000-540.000	STATE GRANTS	0	0	0	0	0	0	6,355	0.00
101-000-555.000	MID-STATE HEALTH NTWK GRANT	7,000	0	0	0	0	7,000	0	0.00
101-000-569.000	ACT 302 FUNDS-STATE OF MICH	1,900	0	0	0	0	1,900	7,512	395.35
101-000-573.000	Local Community Stabilization	140,000	0	0	0	0	140,000	216,168	154.41
101-000-574.000	STATE REVENUE SHAR SALES TAX	0	0	0	0	0	0	(13)	0.00
101-000-574.001	CONSTITUTIONAL	838,867	0	0	0	0	838,867	432,288	51.53
101-000-574.002	STATUTORY	133,124	0	0	0	0	133,124	64,002	48.08
101-000-574.003	STATE REVENUE SHAR LIQ LIC	14,700	0	0	0	0	14,700	3,419	23.26
101-000-574.004	METRO ACT REVENUE	36,000	0	0	0	0	36,000	0	0.00
101-000-626.002	ADM CHARGES/WATER-SEWER FUND	781,066	0	0	0	0	781,066	585,800	75.00
101-000-626.005	ADMIN CHARGES-MOBILE EQUIP	95,020	0	0	0	0	95,020	71,265	75.00
101-000-626.006	ADMIN CHARGES-GARBAGE	74,375	0	0	0	0	74,375	55,781	75.00
101-000-626.007	ADMIN CHARGES-LDFA	2,376	0	0	0	0	2,376	1,782	75.00
101-000-626.008	ADMIN CHARGES - PSD	8,000	0	0	0	0	8,000	6,000	75.00
101-000-626.009	ADMIN CHARGES-MAJOR STREET	122,577	0	0	0	0	122,577	91,933	75.00
101-000-626.010	ADMIN CHARGES-LOCAL STREET	63,990	0	0	0	0	63,990	47,993	75.00
101-000-626.011	ADMIN CHARGES-DDA	8,000	0	0	0	0	8,000	6,000	75.00
101-000-627.000	RENTAL INSPECTION FEES	36,175	0	0	0	0	36,175	12,425	34.35
101-000-653.000	RECREATION RECEIPTS	35,000	0	0	0	0	35,000	15,179	43.37
101-000-656.000	PARKING VIOLATIONS	8,000	0	0	0	0	8,000	1,800	22.50
101-000-657.000	CIVIL INFRACTION FINES	2,500	0	0	0	0	2,500	600	24.00
101-000-665.000	INTEREST EARNED/INVESTMENTS	40,000	0	0	0	0	40,000	76,207	190.52
101-000-667.006	FELL FARM LAND RENT	500	0	0	0	0	500	500	100.00
101-000-667.008	FACILITIES RENTAL	15,000	0	0	0	0	15,000	13,477	89.84
101-000-674.000	CONTRIBUTIONS REVENUE-POLICE	500	0	0	0	0	500	250	50.00
101-000-674.007	GOLF CART INSPECTION FEES	0	0	0	0	0	0	1,140	0.00
101-000-674.008	DESIGNATED CONTRIBUTIONS - POI	3,500	0	0	0	0	3,500	4,750	135.71
101-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0	8,482	0.00
101-000-676.002	INSURANCE REIMBURSEMENT	50,000	0	0	0	0	50,000	54,499	109.00
101-000-677.000	MISCELLANEOUS REVENUE	10,000	0	0	0	0	10,000	4,005	40.05
101-000-678.000	MISC REVENUE-RECREATION	0	0	0	0	0	0	659	0.00
101-000-678.003	RECREATION GIFT CERTIFICATES	2,000	0	0	0	0	2,000	3,100	155.00
101-000-687.000	DISTRICT COURT REFUNDS	10,000	0	0	0	0	10,000	10,207	102.07
101-000-699.034	USE OF FUND BALANCE	5,000	0	0	0	0	5,000	0	0.00
TOTALS FOR DEPT 000-REVENUE		5,629,282	0	0	0	0	5,629,282	4,632,369	82.29
TOTAL Revenues		5,629,282	0	0	0	0	5,629,282	4,632,369	82.29

DEPT: 101-LEGISLATIVE DEPARTMENT

101-101-702.000	SALARIES AND WAGES	120,330	0	0	0	0	120,330	69,348	57.63
101-101-702.089	CITY COMMISSION	13,900	0	0	0	0	13,900	6,250	44.96
101-101-712.000	FRINGE BENEFITS	23,067	0	0	0	0	23,067	12,883	55.85
101-101-713.001	EMPLOYER SOCIAL SECURITY	7,740	0	0	0	0	7,740	4,840	62.53
101-101-713.002	MEDICARE/EMPLOYER PORTION	1,810	0	0	0	0	1,810	1,132	62.53

Year Ended 06/30/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-101-714.002	PENSION -DEFINED BENEFIT	77,054	0	0	0	0	77,054	47,562	61.73
101-101-714.003	PENSION-DEFINED CONTRIBUTION	0	0	0	0	0	0	180	0.00
101-101-722.000	SICK LEAVE	4,505	0	0	0	0	4,505	4,505	100.00
101-101-806.000	TAX APPEALS	10,000	0	0	0	0	10,000	81	0.81
101-101-818.000	CONTRACTUAL SERVICES	20,000	0	0	0	0	20,000	7,995	39.98
101-101-826.086	AUDIT FEES	31,500	0	0	0	0	31,500	19,000	60.32
101-101-826.087	ATTORNEY FEES	85,000	0	0	0	0	85,000	25,782	30.33
101-101-870.091	CITY CLERK	100	0	0	0	0	100	0	0.00
101-101-900.001	COMMISSION PROCEEDINGS	600	0	0	0	0	600	0	0.00
101-101-900.002	NOTICE OF HEARINGS	1,000	0	0	0	0	1,000	0	0.00
101-101-900.003	ORDINANCE PRINTING	2,500	0	0	0	0	2,500	4,410	176.39
101-101-900.004	OTHER	360	0	0	0	0	360	640	177.78
101-101-900.006	CODIFICATION/CITY ORDINANCE	4,000	0	0	0	0	4,000	417	10.42
101-101-901.000	PRINT AND PUBLISHING	1,000	0	0	0	0	1,000	1,035	103.50
101-101-956.000	MISCELLANEOUS	10,600	0	0	0	0	10,600	8,858	83.57
101-101-956.001	CHAMBER OF COMMERCE DUES	2,475	0	0	0	0	2,475	0	0.00
101-101-956.002	MUNICIPAL LEAGUE DUES	5,600	0	0	0	0	5,600	5,174	92.39
101-101-956.005	CLERK/BLDG INSPECTOR DUES	350	0	0	0	0	350	215	61.43
101-101-956.007	PA 425/TAX ALLOCATION TO TWP	24,000	0	0	0	0	24,000	23,519	98.00
101-101-956.015	RECORDS MANAGEMENT	3,000	0	0	0	0	3,000	1,006	33.53
101-101-960.000	EDUCATION AND TRAINING	4,000	0	0	0	0	4,000	760	18.99
101-101-961.003	OTHER ASSOCIATION DUES/MAPS	310	0	0	0	0	310	180	58.06
101-101-962.000	COMMUNITY DEVELOPMENT	70,045	9,998	0	0	0	80,043	55,014	68.73
101-101-963.000	ZONING APPEALS BOARD	200	0	0	0	0	200	0	0.00
101-101-963.001	ELECTIONS	300	0	0	0	0	300	111	36.96
101-101-963.002	BOARD OF REVIEW	1,000	0	0	0	0	1,000	0	0.00
101-101-987.000	VOTING MACHINES AND SUPPLIES	5,500	0	0	0	0	5,500	2,580	46.91
TOTALS FOR DEPT 101-LEGISLATIVE DEPARTMENT		531,846	9,998	0	0	0	541,844	303,477	56.01
DEPT: 172-ADMINISTRATION DEPARTMENT									
101-172-702.000	SALARIES AND WAGES	648,480	0	0	0	0	648,480	356,709	55.01
101-172-712.000	FRINGE BENEFITS	96,268	0	0	0	0	96,268	70,119	72.84
101-172-713.001	EMPLOYER SOCIAL SECURITY	40,543	0	0	0	0	40,543	23,071	56.91
101-172-713.002	MEDICARE/EMPLOYER PORTION	9,482	0	0	0	0	9,482	5,396	56.91
101-172-714.002	PENSION -DEFINED BENEFIT	155,667	0	0	0	0	155,667	78,224	50.25
101-172-714.003	PENSION-DEFINED CONTRIBUTION	62,109	0	0	0	0	62,109	34,110	54.92
101-172-714.004	PENSION DEFINED BENEFIT-CM	16,546	0	0	0	0	16,546	6,798	41.09
101-172-715.003	INSURANCE PACKAGE	112,000	0	0	0	0	112,000	113,298	101.16
101-172-722.000	SICK LEAVE	20,925	0	0	0	0	20,925	13,455	64.30
101-172-729.000	POSTAGE	13,000	0	0	0	0	13,000	3,302	25.40
101-172-730.000	OFFICE SUPPLIES/ADM	9,000	0	0	0	0	9,000	3,289	36.54
101-172-750.002	GASOLINE	0	0	0	0	0	0	33	0.00
101-172-768.000	UNIFORMS	500	0	0	0	0	500	0	0.00
101-172-814.002	WEBSITE	3,400	0	0	0	0	3,400	0	0.00
101-172-814.003	HARDWARE MAINTENANCE	42,700	0	0	0	0	42,700	37,774	88.46
101-172-814.004	SOFTWARE MAINTENANCE	51,820	0	0	0	0	51,820	9,707	18.73
101-172-814.005	COMPUTER SUPPLIES	1,000	0	0	0	0	1,000	366	36.58
101-172-818.000	CONTRACTUAL SERVICES	3,000	0	0	0	0	3,000	1,279	42.63
101-172-853.004	MONTHLY & LONG DISTANCE SERV	11,000	0	0	0	0	11,000	3,303	30.02
101-172-870.000	MILEAGE	1,000	0	0	0	0	1,000	155	15.50
101-172-870.092	ASSESSOR / MILEAGE	3,000	0	0	0	0	3,000	1,067	35.57
101-172-934.001	COPY MACHINE MAINTENANCE	1,500	0	0	0	0	1,500	1,068	71.17
101-172-940.001	POSTAGE METER	750	0	0	0	0	750	364	48.50
101-172-940.003	POST OFFICE BOX	400	0	0	0	0	400	368	92.00
101-172-956.000	MISCELLANEOUS	2,000	0	0	0	0	2,000	1,538	76.92
101-172-956.014	FEES	0	0	2,000	0	0	2,000	606	30.30
101-172-957.000	BOOKS/PERIODICALS/RENTAL/ETC	100	0	0	0	0	100	43	42.58
101-172-960.000	EDUCATION AND TRAINING	4,800	0	0	0	0	4,800	3,368	70.16

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-172-961.000	PROFESSIONAL DUES	1,784	0	0	0	0	1,784	394	22.09
101-172-961.092	ASSESSOR CERT AND DUES	270	0	0	0	0	270	50	18.52
101-172-977.011	COMPUTER EQUIPMENT	13,500	0	0	0	0	13,500	6,865	50.85
101-172-977.015	COMPUTER SOFTWARE	4,350	5,000	0	0	0	9,350	6,998	74.84
101-172-980.000	OFFICE EQUIPMENT/FURNITURE	3,000	0	0	0	0	3,000	395	13.16
TOTALS FOR DEPT 172-ADMINISTRATION DEPARTMENT		1,333,894	5,000	2,000	0	0	1,340,894	783,512	58.43
DEPT: 265-MUNICIPAL BUILDING									
101-265-931.004	COUNTY CONTRACT	97,500	0	0	0	0	97,500	57,881	59.37
TOTALS FOR DEPT 265-MUNICIPAL BUILDING		97,500	0	0	0	0	97,500	57,881	59.37
DEPT: 272-INSURANCE AND RETIREMENT									
101-272-715.008	VISION	0	0	0	0	0	0	311	0.00
TOTALS FOR DEPT 272-INSURANCE AND RETIREMENT		0	0	0	0	0	0	311	100.00
DEPT: 301-POLICE DEPARTMENT									
101-301-702.000	SALARIES AND WAGES	955,836	0	0	0	0	955,836	457,891	47.90
101-301-702.011	Crossing Guard Wages	5,625	0	0	0	0	5,625	2,480	44.09
101-301-712.000	FRINGE BENEFITS	120,323	0	0	0	0	120,323	63,091	52.43
101-301-713.001	EMPLOYER SOCIAL SECURITY	62,007	0	0	0	0	62,007	30,444	49.10
101-301-713.002	MEDICARE/EMPLOYER PORTION	14,502	0	0	0	0	14,502	7,120	49.10
101-301-714.002	PENSION -DEFINED BENEFIT	376,371	0	0	0	0	376,371	192,608	51.17
101-301-714.003	PENSION-DEFINED CONTRIBUTION	94,025	0	0	0	0	94,025	55,012	58.51
101-301-722.000	SICK LEAVE	26,626	0	0	0	0	26,626	11,408	42.84
101-301-723.000	HOLIDAY PAY / POLICE	31,798	0	0	0	0	31,798	22,234	69.92
101-301-732.000	OPERATING SUPPLIES/POLICE	6,000	0	0	0	0	6,000	2,982	49.70
101-301-732.008	AMMUNITION	3,700	0	0	0	0	3,700	(238)	(6.42)
101-301-732.009	CUSTODIAL SUPPLIES	600	0	0	0	0	600	0	0.00
101-301-732.014	OFFICE SUPPLIES	3,100	0	0	0	0	3,100	846	27.29
101-301-750.002	GASOLINE	23,000	0	0	0	0	23,000	6,807	29.60
101-301-768.001	UNIFORM	7,000	0	0	0	0	7,000	4,117	58.82
101-301-768.010	VEST	3,000	0	0	0	0	3,000	1,417	47.23
101-301-804.086	LEGAL/AUDIT	50,000	0	0	0	0	50,000	28,577	57.15
101-301-804.087	LEGAL - PERSONNEL	0	0	0	0	0	0	216	0.00
101-301-805.000	SPECIAL OPERATIONS TEAM	2,500	0	0	0	0	2,500	0	0.00
101-301-818.004	RADIO CONTRACT/COMPUTER ACCESS	18,600	0	0	0	0	18,600	11,224	60.35
101-301-818.005	CLEANING / UNIFORMS	750	0	0	0	0	750	146	19.47
101-301-818.035	SEAL LOGOS	200	0	0	0	0	200	0	0.00
101-301-818.052	INVESTIGATIVE SERVICES	1,000	0	0	0	0	1,000	0	0.00
101-301-818.071	JANITORIAL SERVICES	7,500	0	0	0	0	7,500	3,146	41.95
101-301-819.000	FLEET AND LIABILITY INSURANC	6,500	0	0	0	0	6,500	4,659	71.68
101-301-870.000	MILEAGE	450	0	0	0	0	450	30	6.68
101-301-880.000	COMMUNITY PROMOTION	5,000	0	0	0	0	5,000	2,083	41.66
101-301-880.001	GRANT-RELATED EXPENSES	26,000	0	0	0	0	26,000	21,617	83.14
101-301-880.004	DESIGNATED EXPENDITURES - POLI	3,000	0	0	0	0	3,000	189	6.28
101-301-900.000	PRINT AND PUBLISHING	500	0	0	0	0	500	0	0.00
101-301-920.001	NATURAL GAS	4,500	0	0	0	0	4,500	4,012	89.17
101-301-920.002	ELECTRIC	7,500	0	0	0	0	7,500	565	7.53
101-301-920.003	TELEPHONE	8,400	0	0	0	0	8,400	2,498	29.73
101-301-920.006	WATER/SEWER CHARGE	1,000	0	0	0	0	1,000	490	49.05
101-301-931.000	BUILDING MAINTENANCE	15,000	0	0	0	0	15,000	5,996	39.97
101-301-933.000	EQUIPMENT MAINTENANCE	20,000	0	0	0	0	20,000	5,368	26.84
101-301-933.004	COPIER MAINTENANCE CONTRACT	2,625	0	0	0	0	2,625	920	35.07
101-301-956.003	PARKING LOT LEASE	250	0	0	0	0	250	250	100.00
101-301-960.000	EDUCATION AND TRAINING	0	0	0	0	0	0	30	0.00
101-301-960.009	MICH ASSOC CHIEF/POLICE MTGS	2,500	0	0	0	0	2,500	280	11.20
101-301-960.010	TRAINING	6,500	0	0	0	0	6,500	1,887	29.03

User: KKINDE

DB: City of St Johns

Fund 101 GENERAL FUND

Year Ended 06/30/2026

Year Ended 06/30/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-751-886.005	CONCERTS	8,000	0	0	0	0	8,000	0	0.00
101-751-886.015	FLAG FOOTBALL	4,000	0	0	0	0	4,000	1,443	36.07
101-751-886.016	BASKETBALL PROGRAMS	2,000	0	0	0	0	2,000	0	0.00
101-751-886.017	COMMUNITY ED PROGRAMS	15,000	0	0	0	0	15,000	4,629	30.86
101-751-920.006	WATER/SEWER CHARGE	4,000	0	0	0	0	4,000	9,482	237.06
101-751-920.007	HEAT/ SPRAY PARK	800	0	0	0	0	800	2,212	276.47
101-751-920.008	ELECTRIC/SPRAY PARK	2,500	0	0	0	0	2,500	214	8.57
101-751-929.001	SPRAY PARK MAINTENANCE/SUPPLIES	1,200	0	0	0	0	1,200	881	73.43
101-751-956.000	MISCELLANEOUS	1,200	0	0	0	0	1,200	103	8.55
101-751-960.000	EDUCATION AND TRAINING	1,300	0	0	0	0	1,300	0	0.00
101-751-977.015	COMPUTER SOFTWARE	3,600	0	0	0	0	3,600	0	0.00
TOTALS FOR DEPT 751-RECREATION DEPARTMENT		208,353	0	0	0	0	208,353	126,963	60.94
DEPT: 752-PARKS DEPARTMENT									
101-752-702.000	SALARIES AND WAGES	49,112	0	0	0	0	49,112	46,145	93.96
101-752-712.000	FRINGE BENEFITS	1,901	0	0	0	0	1,901	434	22.83
101-752-713.001	EMPLOYER SOCIAL SECURITY	2,512	0	0	0	0	2,512	2,857	113.72
101-752-713.002	MEDICARE/EMPLOYER PORTION	588	0	0	0	0	588	668	113.72
101-752-714.002	PENSION -DEFINED BENEFIT	7,924	0	0	0	0	7,924	4,134	52.17
101-752-714.003	PENSION-DEFINED CONTRIBUTION	548	0	0	0	0	548	313	57.06
101-752-735.000	OPERATING SUPP/PARKS DEPT	7,500	0	0	0	0	7,500	4,878	65.03
101-752-814.000	COMPUTER & PHONE SERVICE	6,000	0	0	0	0	6,000	2,350	39.16
101-752-818.044	BAND SHELL	2,500	0	0	0	0	2,500	0	0.00
101-752-920.001	NATURAL GAS	2,500	0	0	0	0	2,500	362	14.49
101-752-920.002	ELECTRIC	9,000	0	0	0	0	9,000	4,383	48.70
101-752-920.003	TELEPHONE	1,400	0	0	0	0	1,400	732	52.31
101-752-920.006	WATER/SEWER CHARGE	8,200	0	0	0	0	8,200	5,159	62.92
101-752-936.000	PARK MAINTENANCE	9,500	0	0	0	0	9,500	1,697	17.86
101-752-956.000	MISCELLANEOUS	1,000	0	0	0	0	1,000	572	57.18
101-752-974.008	BALL DIAMOND REPAIRS	500	0	0	0	0	500	608	121.68
101-752-977.021	PARK IMPROVEMENT	8,000	0	0	0	0	8,000	1,131	14.14
101-752-977.022	HAND MOWER & LEAF	500	0	0	0	0	500	0	0.00
TOTALS FOR DEPT 752-PARKS DEPARTMENT		119,185	0	0	0	0	119,185	76,423	64.12
DEPT: 901-CAPITAL EXPENSE/RESERVES									
101-901-818.300	CONTRACTUAL SERVICES - ARPA	0	0	185,000	0	0	185,000	185,000	100.00
101-901-970.001	CAPITAL OUTLAY - GENERAL GOVER	0	4,065	0	0	0	4,065	3,173	78.06
101-901-970.003	CAPITAL OUTLAY - PUBLIC WORKS	0	5,000	0	0	0	5,000	5,000	100.00
101-901-970.004	CAPITAL OUTLAY - RECREATION &	18,000	13,307	0	0	0	31,307	15,320	48.93
101-901-970.005	CAPITAL OUTLAY - POLICE	15,000	0	0	0	0	15,000	15,051	100.34
101-901-970.006	CAPITAL OUTLAY - WILSON CENTER	0	24,380	0	0	0	24,380	0	0.00
101-901-989.004	CAPITAL IMPROVE/CITY DRAINS	17,000	0	0	0	0	17,000	21,008	123.58
101-901-989.023	AMBULANCE/CITY SHARE	115,470	0	0	0	0	115,470	0	0.00
101-901-995.125	TRANSFER TO WILSON CENTER	264,089	0	0	0	0	264,089	193,081	73.11
101-901-995.136	TRANSFER TO FIRE DEPARTMENT	382,546	0	0	0	0	382,546	336,884	88.06
101-901-995.410	TRANSFER TO PARK IMPROVEMENTS	15,000	0	0	0	0	15,000	0	0.00
TOTALS FOR DEPT 901-CAPITAL EXPENSE/RESERVES		827,105	46,752	185,000	0	0	1,058,857	774,517	73.15
TOTAL Expenditures		5,590,990	61,750	187,000	0	0	5,839,740	3,318,071	56.82
TOTAL FOR FUND 101									
REVENUES:		5,629,282	0	0	0	0	5,629,282	4,632,366	0.00
EXPENDITURES		5,590,990	61,750	187,000	0	0	5,839,740	3,318,069	0.00
NET OF REVENUES vs. EXPENDITURES		38,292	(61,750)	(187,000)	0	0	(210,458)	1,314,296	0.00

Fund 125 WILSON CENTER

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
125-000-699.101	TRANSFER FROM GENERAL FUND	264,089	0	0	0	0	264,089	193,081	73.11
TOTALS FOR DEPT 000-REVENUE		264,089	0	0	0	0	264,089	193,081	73.11
 TOTAL Revenues									
		264,089	0	0	0	0	264,089	193,081	73.11
 DEPT: 751-RECREATION DEPARTMENT									
125-751-702.000	SALARIES AND WAGES	7,410	0	0	0	0	7,410	0	0.00
125-751-713.001	EMPLOYER SOCIAL SECURITY	459	0	0	0	0	459	0	0.00
125-751-713.002	MEDICARE/EMPLOYER PORTION	107	0	0	0	0	107	0	0.00
125-751-818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	2,117	0.00
125-751-920.000	PUBLIC UTILITIES	5,000	0	0	0	0	5,000	0	0.00
TOTALS FOR DEPT 751-RECREATION DEPARTMENT		12,976	0	0	0	0	12,976	2,117	16.32
 DEPT: 901-CAPITAL EXPENSE/RESERVES									
125-901-991.001	GENERAL OBLIGATION BONDS - PRI	130,000	0	0	0	0	130,000	130,000	100.00
125-901-993.015	GENERAL OBLIGATION BONDS - INT	121,113	0	0	0	0	121,113	62,206	51.36
TOTALS FOR DEPT 901-CAPITAL EXPENSE/RESERVES		251,113	0	0	0	0	251,113	192,206	76.54
 TOTAL Expenditures									
		264,089	0	0	0	0	264,089	194,323	73.58
 TOTAL FOR FUND 125									
REVENUES:		264,089	0	0	0	0	264,089	193,081	0.00
EXPENDITURES		264,089	0	0	0	0	264,089	194,323	0.00
 NET OF REVENUES vs. EXPENDITURES									
		0	0	0	0	0	0	(1,242)	0.00

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
136-000-632.000	RURAL FIRE SERVICE	159,800	0	0	0	0	159,800	127,838	80.00
136-000-632.001	CITY FIRE SERVICE	13,500	0	0	0	0	13,500	11,700	86.67
136-000-665.000	INTEREST EARNED/INVESTMENTS	20,000	0	0	0	0	20,000	4,229	21.14
136-000-674.009	CONTRIBUTIONS - FIRE	0	0	500	0	0	500	3,800	760.00
136-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0	20	0.00
136-000-676.002	INSURANCE REIMBURSEMENT	2,000	0	21,693	0	0	23,693	21,693	91.56
136-000-699.034	USE OF FUND BALANCE	0	240,000	0	0	0	240,000	0	0.00
136-000-699.035	TRANSFER FROM GENERAL	382,546	0	0	0	0	382,546	336,834	88.05
TOTALS FOR DEPT 000-REVENUE		577,846	240,000	22,193	0	0	840,039	506,114	60.25
TOTAL Revenues		577,846	240,000	22,193	0	0	840,039	506,114	60.25
DEPT: 336-FIRE DEPARTMENT									
136-336-702.000	SALARIES AND WAGES	189,602	0	0	0	0	189,602	96,175	50.72
136-336-712.000	FRINGE BENEFITS	286	0	0	0	0	286	836	291.66
136-336-713.001	EMPLOYER SOCIAL SECURITY	10,445	0	0	0	0	10,445	5,963	57.09
136-336-713.002	MEDICARE/EMPLOYER PORTION	2,443	0	0	0	0	2,443	1,394	57.08
136-336-714.002	PENSION -DEFINED BENEFIT	2,641	0	0	0	0	2,641	1,085	41.06
136-336-714.003	PENSION-DEFINED CONTRIBUTION	7,092	0	0	0	0	7,092	3,872	54.60
136-336-715.002	FIRE DEPARTMENT / ACCIDENT	1,135	0	0	0	0	1,135	1,448	127.60
136-336-732.011	BATTERIES	250	0	0	0	0	250	200	79.96
136-336-733.000	OPERATING SUPPLIES/FIRE DEPT	5,000	0	0	0	0	5,000	3,562	71.24
136-336-750.002	GASOLINE	4,500	0	0	0	0	4,500	3,307	73.48
136-336-768.000	UNIFORMS	2,500	0	0	0	0	2,500	1,034	41.35
136-336-786.011	TURNOUT GEAR	36,000	0	0	0	0	36,000	30,801	85.56
136-336-818.028	OUTSIDE SERVICES	12,950	0	0	0	0	12,950	6,376	49.24
136-336-818.071	JANITORIAL SERVICES	4,500	0	0	0	0	4,500	2,020	44.88
136-336-819.000	FLEET AND LIABILITY INSURANC	7,000	0	0	0	0	7,000	6,743	96.33
136-336-880.000	COMMUNITY PROMOTION	2,500	0	0	0	0	2,500	1,813	72.52
136-336-880.001	GRANT-RELATED EXPENSES	4,975	0	0	0	0	4,975	0	0.00
136-336-920.001	NATURAL GAS	3,500	0	0	0	0	3,500	1,441	41.18
136-336-920.002	ELECTRIC	5,000	0	0	0	0	5,000	3,688	73.76
136-336-920.003	TELEPHONE	3,000	0	0	0	0	3,000	1,150	38.34
136-336-920.006	WATER/SEWER	4,000	0	0	0	0	4,000	3,623	90.58
136-336-933.000	EQUIPMENT MAINTENANCE	20,000	0	21,693	0	0	41,693	23,928	57.39
136-336-935.001	FIRE HALL MAINTENANCE	5,000	0	0	0	0	5,000	3,283	65.67
136-336-956.000	MISCELLANEOUS	1,200	0	500	0	0	1,700	616	36.24
136-336-960.000	EDUCATION AND TRAINING	6,200	0	0	0	0	6,200	1,187	19.14
136-336-961.000	PROFESSIONAL DUES	340	0	0	0	0	340	270	79.41
136-336-977.037	COMMUNICATIONS	5,400	0	0	0	0	5,400	1,719	31.83
136-336-977.061	GENERATOR MAINTENANCE	800	0	0	0	0	800	0	0.00
TOTALS FOR DEPT 336-FIRE DEPARTMENT		348,259	0	22,193	0	0	370,452	207,534	56.02
DEPT: 901-CAPITAL EXPENSE/RESERVES									
136-901-959.001	VEHICLE RESERVE	81,333	0	0	0	0	81,333	0	0.00
136-901-970.002	CAPITAL OUTLAY - FIRE	36,000	240,000	0	0	0	276,000	275,912	99.97
136-901-991.001	GENERAL OBLIGATION BONDS - PRI	59,262	0	0	0	0	59,262	0	0.00
136-901-993.015	GENERAL OBLIGATION BONDS - INT	21,158	0	0	0	0	21,158	0	0.00
136-901-995.661	TRANSFER TO MOTOR POOL	31,833	0	0	0	0	31,833	0	0.00
TOTALS FOR DEPT 901-CAPITAL EXPENSE/RESERVES		229,586	240,000	0	0	0	469,586	275,912	58.76
TOTAL Expenditures		577,845	240,000	22,193	0	0	840,038	483,446	57.55

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QUARTERLY BUDGET AMENDMENT REPORT FOR CITY OF ST. JOHNS

Year Ended 06/30/2026

Page: 8/25

Fund 136 FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL	YTD	PCT OF BUDGET USED
		BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET		
TOTAL FOR FUND 136									
REVENUES:		577,846	240,000	22,193	0	0	840,039	506,113	0.00
EXPENDITURES		577,846	240,000	22,193	0	0	840,039	483,445	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	22,668	0.00

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
202-000-546.000	GAS TAX REFUND (ACT 51)	866,614	0	0	0	0	866,614	324,297	37.42
202-000-546.001	BUILD MICHIGAN (ACT 51)	17,686	0	0	0	0	17,686	5,516	31.19
202-000-676.002	INSURANCE REIMBURSEMENT	1,000	0	0	0	0	1,000	1,436	143.57
202-000-699.007	TRANSFER FROM STREET MILLAGE	449,297	0	0	0	0	449,297	458,860	102.13
TOTALS FOR DEPT 000-REVENUE		1,334,597	0	0	0	0	1,334,597	790,109	59.20
TOTAL Revenues									
DEPT: 451-NEW CONSTRUCTION									
202-451-995.203	TRANSFER TO LOCAL STREET	250,000	0	0	0	0	250,000	0	0.00
202-451-995.661	TRANSFER TO MOTOR POOL	307,634	0	0	0	0	307,634	153,817	50.00
TOTALS FOR DEPT 451-NEW CONSTRUCTION		557,634	0	0	0	0	557,634	153,817	27.58
DEPT: 463-STREET MAINTENANCE									
202-463-702.000	SALARIES AND WAGES	63,321	0	0	0	0	63,321	25,015	39.51
202-463-712.000	FRINGE BENEFITS	14,726	0	0	0	0	14,726	7,839	53.24
202-463-713.001	EMPLOYER SOCIAL SECURITY	3,071	0	0	0	0	3,071	1,486	48.41
202-463-713.002	MEDICARE/EMPLOYER PORTION	718	0	0	0	0	718	348	48.41
202-463-714.002	PENSION -DEFINED BENEFIT	12,670	0	0	0	0	12,670	5,063	39.96
202-463-714.003	PENSION-DEFINED CONTRIBUTION	4,752	0	0	0	0	4,752	2,592	54.56
202-463-737.001	SAND	1,000	0	0	0	0	1,000	0	0.00
202-463-737.002	GRAVEL	2,500	0	0	0	0	2,500	0	0.00
202-463-737.003	STORM SEWER MAINTENANCE	75,000	0	0	0	0	75,000	5,966	7.95
202-463-737.004	CURB AND GUTTER MATERIAL	7,000	0	0	0	0	7,000	0	0.00
202-463-741.003	COLD PATCH	5,000	0	0	0	0	5,000	0	0.00
202-463-818.000	CONTRACTUAL SERVICES	160,000	0	0	0	0	160,000	11,673	7.30
202-463-818.019	TREE AND SHRUB MAINTENANCE	35,000	0	0	0	0	35,000	10,340	29.54
202-463-818.038	CURB AND GUTTER REPAIR	7,000	0	0	0	0	7,000	5,000	71.43
202-463-818.042	TREE PLANTING	3,000	0	0	0	0	3,000	3,000	100.00
202-463-818.050	PREVENTATIVE MAINTENANCE	0	70,000	0	0	0	70,000	0	0.00
202-463-818.203	CONTRACTUAL SERVICES - ANNUAL	449,297	0	0	0	0	449,297	458,860	102.13
202-463-931.002	STREET CUT REPAIR	20,000	0	0	0	0	20,000	20,000	100.00
202-463-972.015	STREET CUT REPAIR	15,000	0	0	0	0	15,000	6,190	41.27
202-463-974.001	SIDEWALKS	25,000	0	0	0	0	25,000	720	2.88
202-463-974.002	DRIVEWAY APPROACHES	2,000	0	0	0	0	2,000	2,231	111.53
202-463-974.004	SIDEWALK REIMBURSEMENT PGM	3,500	0	0	0	0	3,500	1,688	48.21
TOTALS FOR DEPT 463-STREET MAINTENANCE		909,555	70,000	0	0	0	979,555	568,011	57.99
DEPT: 475-TRAFFIC SERVICE MAINTENANCE									
202-475-702.000	SALARIES AND WAGES	0	0	0	0	0	0	713	0.00
202-475-712.000	FRINGE BENEFITS	0	0	0	0	0	0	185	0.00
202-475-713.001	EMPLOYER SOCIAL SECURITY	0	0	0	0	0	0	42	0.00
202-475-713.002	MEDICARE/EMPLOYER PORTION	0	0	0	0	0	0	10	0.00
202-475-714.002	PENSION -DEFINED BENEFIT	4,021	0	0	0	0	4,021	1,495	37.17
202-475-714.003	PENSION-DEFINED CONTRIBUTION	0	0	0	0	0	0	59	0.00
202-475-738.001	SIGNS AND SIGNALS MATERIALS	7,600	0	0	0	0	7,600	27	0.36
202-475-738.003	SAFETY BARRICADES	3,000	0	0	0	0	3,000	0	0.00
202-475-818.018	LANE MARKING	20,000	7,335	0	0	0	27,335	7,335	26.83
TOTALS FOR DEPT 475-TRAFFIC SERVICE MAINTENANCE		34,621	7,335	0	0	0	41,956	9,866	23.52
DEPT: 479-SNOW AND ICE CONTROL									
202-479-702.000	SALARIES AND WAGES	0	0	0	0	0	0	7,624	0.00
202-479-712.000	FRINGE BENEFITS	0	0	0	0	0	0	1,933	0.00

GL NUMBER	DESCRIPTION	ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL	YTD	PCT OF
		BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET		
202-479-713.001	EMPLOYER SOCIAL SECURITY	0	0	0	0	0	0	456	0.00
202-479-713.002	MEDICARE/EMPLOYER PORTION	0	0	0	0	0	0	107	0.00
202-479-714.002	PENSION -DEFINED BENEFIT	2,553	0	0	0	0	2,553	1,368	53.59
202-479-714.003	PENSION-DEFINED CONTRIBUTION	0	0	0	0	0	0	696	0.00
202-479-743.001	SALT	25,000	0	0	0	0	25,000	16,997	67.99
202-479-943.000	MOBILE EQUIPMENT RENTAL	0	0	0	0	0	0	186	0.00
TOTALS FOR DEPT 479-SNOW AND ICE CONTROL		27,553	0	0	0	0	27,553	29,367	106.58
DEPT: 483-ADMINISTRATION AND ENGINEERING									
202-483-804.000	ADMINISTRATION CHARGES	122,577	0	0	0	0	122,577	91,933	75.00
202-483-818.062	Asset Management	6,000	0	0	0	0	6,000	949	15.82
TOTALS FOR DEPT 483-ADMINISTRATION AND ENGINEERIN		128,577	0	0	0	0	128,577	92,882	72.24
TOTAL Expenditures		1,657,940	77,335	0	0	0	1,735,275	853,943	49.21
TOTAL FOR FUND 202									
REVENUES:		1,334,597	0	0	0	0	1,334,597	790,108	0.00
EXPENDITURES		1,657,939	77,335	0	0	0	1,735,274	853,940	0.00
NET OF REVENUES vs. EXPENDITURES		(323,342)	(77,335)	0	0	0	(400,677)	(63,832)	0.00

Fund 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
203-000-546.000	GAS TAX REFUND (ACT 51)	302,930	0	0	0	0	302,930	117,872	38.91
203-000-546.001	BUILD MICHIGAN (ACT 51)	6,182	0	0	0	0	6,182	2,005	32.43
203-000-676.002	INSURANCE REIMBURSEMENT	500	0	0	0	0	500	695	138.97
203-000-677.000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	40	0.00
203-000-699.007	TRANSFER FROM STREET MILLAGE	464,434	0	0	0	0	464,434	437,026	94.10
203-000-699.008	TRANSFER FROM MAJOR STREET	250,000	0	0	0	0	250,000	0	0.00
TOTALS FOR DEPT 000-REVENUE		1,024,046	0	0	0	0	1,024,046	557,638	54.45
 TOTAL Revenues									
 DEPT: 463-STREET MAINTENANCE									
203-463-702.000	SALARIES AND WAGES	63,321	0	0	0	0	63,321	21,178	33.45
203-463-712.000	FRINGE BENEFITS	14,726	0	0	0	0	14,726	3,470	23.57
203-463-713.001	EMPLOYER SOCIAL SECURITY	3,071	0	0	0	0	3,071	1,281	41.71
203-463-713.002	MEDICARE/EMPLOYER PORTION	718	0	0	0	0	718	300	41.71
203-463-714.002	PENSION -DEFINED BENEFIT	12,619	0	0	0	0	12,619	5,181	41.06
203-463-714.003	PENSION-DEFINED CONTRIBUTION	4,752	0	0	0	0	4,752	1,882	39.60
203-463-741.001	CHLORIDE	3,000	0	0	0	0	3,000	0	0.00
203-463-741.002	GRAVEL	3,000	0	0	0	0	3,000	3,080	102.67
203-463-741.003	COLD PATCH	5,000	0	0	0	0	5,000	3,644	72.88
203-463-741.005	SAND	2,000	0	0	0	0	2,000	0	0.00
203-463-818.000	CONTRACTUAL SERVICES	261,200	0	0	0	0	261,200	9,313	3.57
203-463-818.019	TREE AND SHRUB MAINTENANCE	35,000	0	0	0	0	35,000	9,285	26.53
203-463-818.022	STORM DRAINS	15,000	9,061	0	0	0	24,061	21,803	90.62
203-463-818.038	CURB AND GUTTER REPAIR	7,000	0	0	0	0	7,000	0	0.00
203-463-818.042	TREE PLANTING	3,000	0	0	0	0	3,000	3,000	100.00
203-463-818.203	CONTRACTUAL SERVICES - ANNUAL	464,434	0	0	0	0	464,434	437,026	94.10
203-463-972.015	STREET CUT REPAIR	20,000	0	0	0	0	20,000	0	0.00
203-463-974.001	SIDEWALKS	25,000	0	0	0	0	25,000	1,122	4.49
203-463-974.002	DRIVEWAY APPROACHES	5,000	0	0	0	0	5,000	1,625	32.50
203-463-974.004	SIDEWALK REIMBURSEMENT PGM	3,500	0	0	0	0	3,500	2,813	80.36
TOTALS FOR DEPT 463-STREET MAINTENANCE		951,341	9,061	0	0	0	960,402	526,003	54.77
 DEPT: 475-TRAFFIC SERVICE MAINTENANCE									
203-475-702.000	SALARIES AND WAGES	0	0	0	0	0	0	382	0.00
203-475-712.000	FRINGE BENEFITS	0	0	0	0	0	0	79	0.00
203-475-713.001	EMPLOYER SOCIAL SECURITY	0	0	0	0	0	0	22	0.00
203-475-713.002	MEDICARE/EMPLOYER PORTION	0	0	0	0	0	0	5	0.00
203-475-714.002	PENSION -DEFINED BENEFIT	4,283	0	0	0	0	4,283	1,758	41.05
203-475-714.003	PENSION-DEFINED CONTRIBUTION	0	0	0	0	0	0	38	0.00
203-475-742.003	REPLACEMENT SIGNS	7,000	0	0	0	0	7,000	0	0.00
203-475-818.018	LANE MARKING	10,000	0	0	0	0	10,000	0	0.00
TOTALS FOR DEPT 475-TRAFFIC SERVICE MAINTENANCE		21,283	0	0	0	0	21,283	2,284	10.74
 DEPT: 479-SNOW AND ICE CONTROL									
203-479-702.000	SALARIES AND WAGES	0	0	0	0	0	0	5,796	0.00
203-479-712.000	FRINGE BENEFITS	0	0	0	0	0	0	867	0.00
203-479-713.001	EMPLOYER SOCIAL SECURITY	0	0	0	0	0	0	352	0.00
203-479-713.002	MEDICARE/EMPLOYER PORTION	0	0	0	0	0	0	82	0.00
203-479-714.002	PENSION -DEFINED BENEFIT	2,196	0	0	0	0	2,196	1,058	48.16
203-479-714.003	PENSION-DEFINED CONTRIBUTION	0	0	0	0	0	0	559	0.00
203-479-743.001	SALT	25,000	0	0	0	0	25,000	0	0.00
203-479-943.000	MOBILE EQUIPMENT RENTAL	0	0	0	0	0	0	209	0.00

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QUARTERLY BUDGET AMENDMENT REPORT FOR CITY OF ST. JOHNS

Year Ended 06/30/2026

Page: 12/25

Fund 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
TOTALS FOR DEPT 479-SNOW AND ICE CONTROL		27,196	0	0	0	0	27,196	8,923	32.81
DEPT: 483-ADMINISTRATION AND ENGINEERING									
203-483-713.001	EMPLOYER SOCIAL SECURITY	864	0	0	0	0	864	0	0.00
203-483-713.002	MEDICARE/EMPLOYER PORTION	202	0	0	0	0	202	0	0.00
203-483-804.000	ADMINISTRATION CHARGES	63,990	0	0	0	0	63,990	47,993	75.00
203-483-818.062	Asset Management	6,000	0	0	0	0	6,000	0	0.00
TOTALS FOR DEPT 483-ADMINISTRATION AND ENGINEERIN		71,056	0	0	0	0	71,056	47,993	67.54
TOTAL Expenditures									
TOTAL FOR FUND 203		1,070,876	9,061	0	0	0	1,079,937	585,203	54.19
REVENUES:		1,024,045	0	0	0	0	1,024,045	557,637	0.00
EXPENDITURES		1,070,875	9,061	0	0	0	1,079,935	585,201	0.00
NET OF REVENUES vs. EXPENDITURES		(46,829)	(9,061)	0	0	0	(55,890)	(27,564)	0.00

Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
248-000-404.000	CURRENT PROPERTY TAX	54,877	0	0	0	0	54,877	58,021	105.73
248-000-665.000	INTEREST EARNED/INVESTMENTS	250	0	0	0	0	250	0	0.00
TOTALS FOR DEPT 000-REVENUE		<u>55,127</u>	0	0	0	0	<u>55,127</u>	<u>58,021</u>	105.25
TOTAL Revenues									
		55,127	0	0	0	0	55,127	58,021	105.25
DEPT: 451-NEW CONSTRUCTION									
248-451-713.001	EMPLOYER SOCIAL SECURITY	556	0	0	0	0	556	432	77.69
248-451-713.002	MEDICARE/EMPLOYER PORTION	130	0	0	0	0	130	101	77.74
248-451-804.000	ADMINISTRATION CHARGES	8,000	0	0	0	0	8,000	6,000	75.00
248-451-818.000	CONTRACTUAL SERVICES	13,934	0	0	0	0	13,934	8,167	58.61
248-451-818.040	DOWNTOWN IMPROVEMENT	23,500	0	0	0	0	23,500	10,770	45.83
248-451-880.007	FACADE GRANTS	10,000	0	0	0	0	10,000	0	0.00
TOTALS FOR DEPT 451-NEW CONSTRUCTION		<u>56,120</u>	0	0	0	0	<u>56,120</u>	<u>25,470</u>	45.38
TOTAL Expenditures									
		56,120	0	0	0	0	56,120	25,470	45.38
TOTAL FOR FUND 248									
REVENUES:		55,127	0	0	0	0	55,127	58,021	0.00
EXPENDITURES		<u>56,120</u>	0	0	0	0	<u>56,120</u>	<u>25,470</u>	0.00
NET OF REVENUES vs. EXPENDITURES		(993)	0	0	0	0	(993)	32,551	0.00

Fund 250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
250-000-404.000	CURRENT PROPERTY TAX	200,589	0	0	0	0	200,589	226,499	112.92
250-000-665.000	INTEREST EARNED/INVESTMENTS	1,000	0	0	0	0	1,000	0	0.00
TOTALS FOR DEPT 000-REVENUE		201,589	0	0	0	0	201,589	226,499	112.36
 TOTAL Revenues									
		201,589	0	0	0	0	201,589	226,499	112.36
 DEPT: 172-ADMINISTRATION DEPARTMENT									
250-172-804.000	ADMINISTRATION CHARGES	2,376	0	0	0	0	2,376	1,782	75.00
250-172-818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	3,000	0.00
250-172-920.002	ELECTRIC	1,300	0	0	0	0	1,300	244	18.74
250-172-956.000	MISCELLANEOUS	3,000	0	0	0	0	3,000	0	0.00
TOTALS FOR DEPT 172-ADMINISTRATION DEPARTMENT		6,676	0	0	0	0	6,676	5,026	75.28
 TOTAL Expenditures									
		6,676	0	0	0	0	6,676	5,026	75.28
 TOTAL FOR FUND 250									
REVENUES:		201,589	0	0	0	0	201,589	226,499	0.00
EXPENDITURES		6,676	0	0	0	0	6,676	5,026	0.00
NET OF REVENUES vs. EXPENDITURES		194,913	0	0	0	0	194,913	221,473	0.00

Fund 251 PRINCIPAL SHOPPING DISTRICT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
251-000-452.006	DOWNTOWN BUSINESS DISTRICT	42,825	0	0	0	0	42,825	40,080	93.59
251-000-653.001	FARMERS' MARKET	1,500	0	0	0	0	1,500	1,275	85.02
251-000-653.003	CAR SHOWS	3,000	0	0	0	0	3,000	2,528	84.27
251-000-653.005	MINT FESTIVAL	35,000	0	0	0	0	35,000	28,582	81.66
251-000-653.013	WINTER FESTIVAL	500	0	0	0	0	500	0	0.00
251-000-665.000	INTEREST EARNED/INVESTMENTS	0	0	0	0	0	0	117	0.00
251-000-674.005	CORPORATE SPONSORS	1,000	0	0	0	0	1,000	0	0.00
251-000-679.000	MARKETING CO-OP	3,000	0	0	0	0	3,000	3,000	100.00
TOTALS FOR DEPT 000-REVENUE		86,825	0	0	0	0	86,825	75,582	87.05
 TOTAL Revenues									
		86,825	0	0	0	0	86,825	75,582	87.05
 DEPT: 172-ADMINISTRATION DEPARTMENT									
251-172-713.001	EMPLOYER SOCIAL SECURITY	864	0	0	0	0	864	432	50.00
251-172-713.002	MEDICARE/EMPLOYER PORTION	202	0	0	0	0	202	101	49.99
251-172-730.000	OFFICE SUPPLIES/ADM	100	0	0	0	0	100	0	0.00
251-172-751.000	EVENT COLLABORATION	6,100	0	0	0	0	6,100	2,560	41.96
251-172-751.001	FARMERS' MARKET	1,000	0	0	0	0	1,000	1,505	150.50
251-172-751.002	CAR SHOWS	1,000	0	0	0	0	1,000	906	90.63
251-172-751.003	MINT FESTIVAL	28,000	0	0	0	0	28,000	28,359	101.28
251-172-751.007	WINTER FESTIVAL	2,000	0	0	0	0	2,000	550	27.50
251-172-751.010	FALL FESTIVAL	1,000	0	0	0	0	1,000	0	0.00
251-172-804.000	ADMINISTRATION CHARGES	8,000	0	0	0	0	8,000	6,000	75.00
251-172-814.002	WEBSITE	810	0	0	0	0	810	2,350	290.12
251-172-818.000	CONTRACTUAL SERVICES	13,934	0	0	0	0	13,934	6,967	50.00
251-172-818.040	DOWNTOWN IMPROVEMENT	5,000	0	0	0	0	5,000	8,642	172.83
251-172-826.086	AUDIT FEES	500	0	0	0	0	500	0	0.00
251-172-853.004	MONTHLY & LONG DISTANCE SERV	500	0	0	0	0	500	200	40.00
251-172-880.008	MARKETING	11,000	0	0	0	0	11,000	2,363	21.48
251-172-882.000	MARKETING CO-OP	6,000	0	0	0	0	6,000	5,760	96.00
251-172-956.000	MISCELLANEOUS	0	0	0	0	0	0	531	0.00
251-172-960.000	EDUCATION AND TRAINING	500	0	0	0	0	500	60	11.91
251-172-961.000	PROFESSIONAL DUES	350	0	0	0	0	350	350	100.00
251-172-969.001	MUSIC	1,000	0	0	0	0	1,000	218	21.79
TOTALS FOR DEPT 172-ADMINISTRATION DEPARTMENT		87,860	0	0	0	0	87,860	67,854	77.23
 TOTAL Expenditures									
		87,860	0	0	0	0	87,860	67,854	77.23
 TOTAL FOR FUND 251									
REVENUES:		86,825	0	0	0	0	86,825	75,583	0.00
EXPENDITURES		87,860	0	0	0	0	87,860	67,853	0.00
 NET OF REVENUES vs. EXPENDITURES									
		(1,035)	0	0	0	0	(1,035)	7,730	0.00

Fund 401 FANTASY FOREST

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
401-000-665.000	INTEREST EARNED/INVESTMENTS	0	0	0	0	0	0	4,383	0.00
401-000-674.003	CONTRIBUTIONS/DONATIONS	0	0	0	0	0	0	15,355	0.00
TOTALS FOR DEPT 000-REVENUE		0	0	0	0	0	0	19,738	100.00
 TOTAL Revenues									
		0	0	0	0	0	0	19,738	100.00
 DEPT: 451-NEW CONSTRUCTION									
401-451-818.069	CONTRACTORS/OUTSIDE SERVICES	0	672,021	80,000	0	0	752,021	734,771	97.71
401-451-880.003	PROMOTION/PRINTING	0	0	0	0	0	0	2,417	0.00
401-451-956.000	MISCELLANEOUS	0	0	0	0	0	0	40	0.00
TOTALS FOR DEPT 451-NEW CONSTRUCTION		0	672,021	80,000	0	0	752,021	737,228	98.03
 TOTAL Expenditures									
		0	672,021	80,000	0	0	752,021	737,228	98.03
 TOTAL FOR FUND 401									
REVENUES:		0	0	0	0	0	0	19,738	0.00
EXPENDITURES		0	672,021	80,000	0	0	752,021	737,228	0.00
NET OF REVENUES vs. EXPENDITURES		0	(672,021)	(80,000)	0	0	(752,021)	(717,490)	0.00

Fund 402 WILSON CENTER CAPITAL IMPROVEMENT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
402-000-665.000	INTEREST EARNED/INVESTMENTS	25,000	0	0	0	0	25,000	48,265	193.06
402-000-676.000	REIMBURSEMENTS	0	0	0	0	0	0	29,448	0.00
TOTALS FOR DEPT 000-REVENUE		25,000	0	0	0	0	25,000	77,713	310.85
TOTAL Revenues		25,000	0	0	0	0	25,000	77,713	310.85
DEPT: 451-NEW CONSTRUCTION									
402-451-818.069	CONTRACTUAL SERVICES	2,100,000	0	0	0	0	2,100,000	167,915	8.00
402-451-956.000	MISCELLANEOUS	0	0	0	0	0	0	26	0.00
TOTALS FOR DEPT 451-NEW CONSTRUCTION		2,100,000	0	0	0	0	2,100,000	167,941	8.00
TOTAL Expenditures		2,100,000	0	0	0	0	2,100,000	167,941	8.00
TOTAL FOR FUND 402									
REVENUES:		25,000	0	0	0	0	25,000	77,713	0.00
EXPENDITURES		2,100,000	0	0	0	0	2,100,000	167,941	0.00
NET OF REVENUES vs. EXPENDITURES		(2,075,000)	0	0	0	0	(2,075,000)	(90,228)	0.00

Fund 406 STREET MILLAGE FUNDS III

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
406-000-404.000	CURRENT PROPERTY TAX	896,377	0	0	0	0	896,377	858,748	95.80
406-000-445.000	INTEREST-PENALTY/DELINQ TAX	800	0	0	0	0	800	707	88.35
406-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0	2,255	0.00
406-000-573.000	Local Community Stabilization	40,000	0	0	0	0	40,000	74,344	185.86
TOTALS FOR DEPT 000-REVENUE		937,177	0	0	0	0	937,177	936,054	99.88
 TOTAL Revenues									
937,177									
 DEPT: 451-NEW CONSTRUCTION									
406-451-995.202	TRANSFER TO MAJOR STREET	449,297	0	0	0	0	449,297	458,860	102.13
406-451-995.203	TRANSFER TO LOCAL STREET	464,434	0	0	0	0	464,434	437,026	94.10
TOTALS FOR DEPT 451-NEW CONSTRUCTION		913,731	0	0	0	0	913,731	895,886	98.05
 TOTAL Expenditures									
913,731									
 TOTAL FOR FUND 406									
REVENUES:									
937,177									
EXPENDITURES									
913,731									
 NET OF REVENUES vs. EXPENDITURES									
23,446									
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 NET OF REVENUES vs. EXPENDITURES									

User: KKINDE

DB: City of St Johns

Fund 410 PARK IMPROVEMENTS CAPITAL PROJECTS

Year Ended 06/30/2026

Fund 515 GARBAGE FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
515-000-404.000	CURRENT PROPERTY TAX	300,535	0	0	0	0	300,535	318,711	106.05
515-000-445.000	INTEREST-PENALTY/DELINQ TAX	1,000	0	0	0	0	1,000	262	26.23
515-000-569.000	STATE GRANTS - OTHER	0	0	0	0	0	0	526	0.00
515-000-573.000	Local Community Stabilization	4,500	0	0	0	0	4,500	27,339	607.52
515-000-635.001	WASTE SERVICES FEE	605,542	0	0	0	0	605,542	299,350	49.43
515-000-635.002	WASTE SERVICES PENALTY	0	0	0	0	0	0	5,590	0.00
515-000-665.000	INTEREST EARNED/INVESTMENTS	2,000	0	0	0	0	2,000	2,346	117.29
515-000-676.002	INSURANCE REIMBURSEMENT	1,500	0	0	0	0	1,500	1,784	118.93
TOTALS FOR DEPT 000-REVENUE		915,077	0	0	0	0	915,077	655,908	71.68
 TOTAL Revenues									
 DEPT: 528-SANITATION ACTIVITIES									
515-528-702.000	SALARIES AND WAGES	75,631	0	0	0	0	75,631	63,296	83.69
515-528-712.000	FRINGE BENEFITS	20,422	0	0	0	0	20,422	9,951	48.73
515-528-713.001	EMPLOYER SOCIAL SECURITY	4,352	0	0	0	0	4,352	3,818	87.72
515-528-713.002	MEDICARE/EMPLOYER PORTION	1,018	0	0	0	0	1,018	893	87.71
515-528-714.002	PENSION -DEFINED BENEFIT	26,043	0	0	0	0	26,043	10,692	41.05
515-528-714.003	PENSION-DEFINED CONTRIBUTION	6,722	0	0	0	0	6,722	5,930	88.22
515-528-804.000	ADMINISTRATION CHARGES	74,375	0	0	0	0	74,375	55,781	75.00
515-528-818.023	GARBAGE CONTRACT	467,860	35,179	0	0	0	503,040	280,921	55.84
515-528-818.024	SPRING CLEAN UP	57,028	0	0	0	0	57,028	0	0.00
515-528-818.027	MISCELLANEOUS	19,000	0	0	0	0	19,000	1,379	7.26
515-528-818.059	COMPOST SCREENING	8,000	10,400	0	0	0	18,400	0	0.00
515-528-943.000	MOBILE EQUIPMENT RENTAL	1,000	0	0	0	0	1,000	372	37.17
515-528-977.001	MISCELLANEOUS	1,500	0	0	0	0	1,500	0	0.00
515-528-995.515	COMPOST SITE IMPROVE/RENTAL	10,000	0	0	0	0	10,000	0	0.00
515-528-995.661	TRANSFER TO MOBILE	187,391	0	0	0	0	187,391	61,695	32.92
TOTALS FOR DEPT 528-SANITATION ACTIVITIES		960,342	45,579	0	0	0	1,005,922	494,728	49.18
 TOTAL Expenditures									
 TOTAL FOR FUND 515									
REVENUES:		915,078	0	0	0	0	915,078	655,907	0.00
EXPENDITURES		960,342	45,579	0	0	0	1,005,922	494,726	0.00
NET OF REVENUES vs. EXPENDITURES		(45,265)	(45,579)	0	0	0	(90,844)	161,181	0.00

Fund 592 WATER AND WASTEWATER FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
592-000-540.000	STATE GRANTS	0	94,000	100,000	0	0	194,000	196,016	101.04
592-000-607.004	NSF FEE	500	0	0	0	0	500	540	108.00
592-000-613.000	DELINQUENT WATER SEWER FEES	20,000	0	0	0	0	20,000	0	0.00
592-000-633.000	WATER/CAPITAL FEE	1,000	0	0	0	0	1,000	3,750	375.00
592-000-633.001	SEWER/CAPITAL FEE	10,000	0	0	0	0	10,000	39,913	399.13
592-000-633.002	FINAL/TURN ON-OFF	2,000	0	0	0	0	2,000	2,000	100.00
592-000-642.000	SUPPLY SALES	5,000	0	0	0	0	5,000	8,590	171.81
592-000-643.000	CITY WATER CHARGES	3,651,585	0	0	0	0	3,651,585	2,206,938	60.44
592-000-643.001	TOWNSHIP WATER CHARGES	0	0	0	0	0	0	15,415	0.00
592-000-643.002	TWNSHIP WATER PENALTY	100	0	0	0	0	100	382	381.90
592-000-643.100	CITY WATER CHG PENALTY	20,000	0	0	0	0	20,000	60,482	302.41
592-000-644.000	CITY SEWER CHARGES	3,259,459	0	0	0	0	3,259,459	2,165,394	66.43
592-000-644.001	TOWNSHIP SEWER CHARGES	0	0	0	0	0	0	48,945	0.00
592-000-644.100	CITY SEWER CHG PENALTY	25,000	0	0	0	0	25,000	38,001	152.01
592-000-644.200	TWNSHIP SEWER PENALTY	500	0	0	0	0	500	1,090	218.01
592-000-653.012	LAB REVENUE	30,000	0	0	0	0	30,000	11,604	38.68
592-000-665.000	INTEREST EARNED/INVESTMENTS	20,000	0	0	0	0	20,000	31,433	157.16
592-000-676.002	INSURANCE REIMBURSEMENT	18,000	0	0	0	0	18,000	14,987	83.26
592-000-677.000	MISCELLANEOUS REVENUE	10,000	0	0	0	0	10,000	3,451	34.51
592-000-699.034	USE OF FUND BALANCE	70,000	0	0	0	0	70,000	0	0.00
TOTALS FOR DEPT 000-REVENUE		7,143,144	94,000	100,000	0	0	7,337,144	4,848,931	66.09
TOTAL Revenues		7,143,144	94,000	100,000	0	0	7,337,144	4,848,931	66.09
DEPT: 536-WATER AND SEWER REVENUE BONDS									
592-536-993.011	BOND INTEREST/2013 ISSUE	22,759	0	0	0	0	22,759	13,703	60.21
592-536-993.012	BOND INTEREST/2016 ISSUE	117,660	0	0	0	0	117,660	60,884	51.75
592-536-993.013	BOND INTEREST/2019 ISSUE	83,564	0	0	0	0	83,564	42,884	51.32
592-536-993.014	INTEREST PAYMENT	6,530	0	0	0	0	6,530	6,530	100.00
TOTALS FOR DEPT 536-WATER AND SEWER REVENUE BONDS		230,513	0	0	0	0	230,513	124,001	53.79
DEPT: 540-WATER PRODUCTION									
592-540-702.000	SALARIES AND WAGES	253,841	0	0	0	0	253,841	182,829	72.03
592-540-712.000	FRINGE BENEFITS	61,762	0	0	0	0	61,762	30,073	48.69
592-540-713.001	EMPLOYER SOCIAL SECURITY	15,587	0	0	0	0	15,587	11,881	76.22
592-540-713.002	MEDICARE/EMPLOYER PORTION	3,645	0	0	0	0	3,645	2,779	76.22
592-540-714.002	PENSION -DEFINED BENEFIT	153,975	0	0	0	0	153,975	88,031	57.17
592-540-714.003	PENSION-DEFINED CONTRIBUTION	9,112	0	0	0	0	9,112	9,799	107.54
592-540-722.000	SICK LEAVE	17,735	0	0	0	0	17,735	10,244	57.76
592-540-746.000	MATERIALS/SUPPLIES/WTR PROD	45,000	0	0	0	0	45,000	10,162	22.58
592-540-746.002	CHLORINE	60,000	0	0	0	0	60,000	20,303	33.84
592-540-746.006	CLEANING SUPPLIES	1,000	0	0	0	0	1,000	142	14.20
592-540-746.008	LAB SUPPLIES	8,500	0	0	0	0	8,500	2,410	28.35
592-540-746.011	PHOSPHATE	35,000	0	0	0	0	35,000	12,005	34.30
592-540-748.010	LUBRICANTS AND FUEL	3,000	0	0	0	0	3,000	1,213	40.44
592-540-768.008	UNIFORM-SERVICE	6,000	0	0	0	0	6,000	3,205	53.41
592-540-818.000	CONTRACTUAL SERVICES	9,000	0	0	0	0	9,000	2,578	28.64
592-540-818.026	LAB SERVICES	4,500	0	0	0	0	4,500	850	18.89
592-540-818.028	OUTSIDE SERVICES	4,000	0	0	0	0	4,000	313	7.82
592-540-818.031	WELL MAINTENANCE	88,270	0	0	0	0	88,270	88,270	100.00
592-540-818.047	LAB CERTIFICATION FEES	8,000	0	0	0	0	8,000	4,062	50.77
592-540-870.000	MILEAGE	1,500	0	0	0	0	1,500	0	0.00
592-540-900.000	PRINT AND PUBLISHING	1,000	0	0	0	0	1,000	243	24.30
592-540-920.001	NATURAL GAS	7,400	0	0	0	0	7,400	2,020	27.30

Fund 592 WATER AND WASTEWATER FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
592-540-920.003	TELEPHONE	7,350	0	0	0	0	7,350	2,227	30.30
592-540-920.006	WATER/SEWER CHARGE	3,000	0	0	0	0	3,000	867	28.90
592-540-920.010	ELECTRIC - WELLS	147,000	0	0	0	0	147,000	89,978	61.21
592-540-920.011	ELECTRIC - WATER TANK	2,900	0	0	0	0	2,900	932	32.12
592-540-931.000	BUILDING MAINTENANCE	6,000	0	0	0	0	6,000	247	4.12
592-540-933.000	EQUIPMENT MAINTENANCE	23,000	0	0	0	0	23,000	13,727	59.68
592-540-933.009	WELL MAINTENANCE	4,500	0	0	0	0	4,500	0	0.00
592-540-933.010	GENERAL PLANT MAINTENANCE	7,500	0	0	0	0	7,500	2,134	28.45
592-540-933.012	WELL HOUSE MAINTENANCE	4,500	0	0	0	0	4,500	2,616	58.14
592-540-933.013	CONTROL PANEL MAINT	8,000	0	0	0	0	8,000	0	0.00
592-540-956.000	MISCELLANEOUS	5,000	0	0	0	0	5,000	1,005	20.10
592-540-960.000	EDUCATION AND TRAINING	4,500	0	0	0	0	4,500	330	7.33
592-540-960.001	AMERICAN WATER WORKS ASSOC	3,000	0	0	0	0	3,000	0	0.00
592-540-977.007	WATER GROUND STORAGE MAINT	18,500	0	0	0	0	18,500	18,407	99.50
592-540-977.011	COMPUTER EQUIPMENT	2,500	0	0	0	0	2,500	182	7.28
592-540-977.061	GENERATOR MAINTENANCE	6,000	0	0	0	0	6,000	519	8.64
TOTALS FOR DEPT 540-WATER PRODUCTION		1,051,077	0	0	0	0	1,051,077	616,583	58.66
DEPT: 541-WATER DISTRIBUTION									
592-541-702.000	SALARIES AND WAGES	177,369	0	0	0	0	177,369	92,702	52.27
592-541-712.000	FRINGE BENEFITS	30,505	0	0	0	0	30,505	26,869	88.08
592-541-713.001	EMPLOYER SOCIAL SECURITY	11,623	0	0	0	0	11,623	6,040	51.97
592-541-713.002	MEDICARE/EMPLOYER PORTION	2,718	0	0	0	0	2,718	1,413	51.97
592-541-714.002	PENSION -DEFINED BENEFIT	109,303	0	0	0	0	109,303	57,825	52.90
592-541-714.003	PENSION-DEFINED CONTRIBUTION	12,996	0	0	0	0	12,996	6,396	49.22
592-541-747.000	MATERIALS/SUPPLIES/WTR DIST	50,000	0	0	0	0	50,000	6,993	13.99
592-541-747.011	METER REPAIR PARTS	5,500	0	0	0	0	5,500	926	16.84
592-541-747.015	GRAVEL AND SAND	20,000	0	0	0	0	20,000	5,597	27.98
592-541-747.016	CONCRETE	16,500	0	0	0	0	16,500	0	0.00
592-541-747.019	SMALL TOOLS	4,000	0	0	0	0	4,000	1,076	26.89
592-541-818.028	OUTSIDE SERVICES	55,000	0	0	0	0	55,000	15,885	28.88
592-541-818.029	MISS DIGG	5,000	0	0	0	0	5,000	1,904	38.08
592-541-818.037	ELEVATED WATER TOWE MAINTENANC	33,500	0	0	0	0	33,500	33,448	99.84
592-541-933.000	EQUIPMENT MAINTENANCE	4,000	0	0	0	0	4,000	5,998	149.95
592-541-943.000	MOBILE EQUIPMENT RENTAL	2,000	0	0	0	0	2,000	0	0.00
592-541-972.008	METER SYSTEM IMPROVEMENT	50,000	0	0	0	0	50,000	14,397	28.79
592-541-972.009	TRENCH REPAIR/RECAP	4,000	0	0	0	0	4,000	0	0.00
592-541-977.000	EQUIPMENT PURCHASE	7,000	0	0	0	0	7,000	278	3.97
592-541-977.046	SAFETY EQUIPMENT	6,000	0	0	0	0	6,000	2,359	39.32
TOTALS FOR DEPT 541-WATER DISTRIBUTION		607,014	0	0	0	0	607,014	280,106	46.14
DEPT: 550-WASTEWATER TREATMENT PLANT									
592-550-702.000	SALARIES AND WAGES	375,923	0	0	0	0	375,923	258,248	68.70
592-550-712.000	FRINGE BENEFITS	88,789	0	0	0	0	88,789	54,706	61.61
592-550-713.001	EMPLOYER SOCIAL SECURITY	24,105	0	0	0	0	24,105	16,138	66.95
592-550-713.002	MEDICARE/EMPLOYER PORTION	5,637	0	0	0	0	5,637	3,774	66.95
592-550-714.002	PENSION -DEFINED BENEFIT	137,741	0	0	0	0	137,741	80,304	58.30
592-550-714.003	PENSION-DEFINED CONTRIBUTION	19,388	0	0	0	0	19,388	13,765	71.00
592-550-722.000	SICK LEAVE	11,228	0	0	0	0	11,228	10,183	90.70
592-550-748.001	CHLORINE	8,000	0	0	0	0	8,000	2,527	31.58
592-550-748.002	COAGULANT	30,000	0	0	0	0	30,000	9,123	30.41
592-550-748.003	POLYELECTROLITE	11,000	0	0	0	0	11,000	1,745	15.86
592-550-748.006	LAB EQUIPMENT	5,000	0	0	0	0	5,000	8,653	173.05
592-550-748.008	LAB SUPPLIES	10,000	0	0	0	0	10,000	6,369	63.69
592-550-748.009	JANITORIAL SUPPLIES	250	0	0	0	0	250	13	5.27
592-550-748.010	LUBRICANTS AND FUEL	4,000	0	0	0	0	4,000	2,330	58.25
592-550-748.011	TOOLS AND SUPPLIES	4,000	0	0	0	0	4,000	3,686	92.15
592-550-748.012	SAFETY EQUIPMENT	9,900	0	0	0	0	9,900	9,559	96.56

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
592-550-748.013	OFFICE AND COMPUTER SUPPLIES	800	0	0	0	0	800	19	2.31
592-550-748.015	SULFUR DIOXIDE	4,500	0	0	0	0	4,500	1,655	36.78
592-550-768.008	UNIFORM-SERVICE	6,500	0	0	0	0	6,500	3,076	47.33
592-550-818.000	CONTRACTUAL SERVICES	48,210	28,200	0	0	0	76,410	22,886	29.95
592-550-818.007	LABORATORY SERVICES	18,300	0	0	0	0	18,300	4,876	26.64
592-550-818.020	CONTRACTUAL MAINTENANCE	5,000	0	0	0	0	5,000	0	0.00
592-550-818.028	COLLECTION SYS MAINTENANCE	68,000	0	0	0	0	68,000	9,490	13.96
592-550-818.029	MISS DIGG	600	0	0	0	0	600	743	123.90
592-550-818.030	SLUDGE PROGRAM	43,500	0	0	(3,500)	0	40,000	37,263	93.16
592-550-818.054	ALARM MONITORING SERVICE	1,000	0	0	0	0	1,000	0	0.00
592-550-870.000	MILEAGE	500	0	0	0	0	500	0	0.00
592-550-920.001	NATURAL GAS	22,000	0	0	0	0	22,000	7,477	33.99
592-550-920.003	TELEPHONE	4,000	0	0	0	0	4,000	1,063	26.56
592-550-920.006	WATER/SEWER CHARGE	21,000	0	0	0	0	21,000	12,262	58.39
592-550-920.012	ELECTRIC / LIFT STATION	13,000	0	0	0	0	13,000	6,269	48.22
592-550-920.013	ELECTRIC / PLANT	138,000	0	0	0	0	138,000	71,516	51.82
592-550-931.000	BUILDING MAINTENANCE	2,000	0	0	0	0	2,000	2,047	102.36
592-550-933.000	EQUIPMENT MAINTENANCE	1,500	0	0	0	0	1,500	993	66.23
592-550-933.014	PLANT EQUIPMENT	33,500	0	0	0	0	33,500	29,031	86.66
592-550-933.015	BOILER AND SPECIAL EQUIPMENT	5,000	0	0	3,500	0	8,500	4,985	58.65
592-550-933.017	LIFT STATION	7,000	0	0	0	0	7,000	2,450	35.01
592-550-933.021	ELECTRICAL MAINT	2,000	0	0	0	0	2,000	644	32.18
592-550-943.000	MOBILE EQUIPMENT RENTAL	500	0	0	0	0	500	0	0.00
592-550-956.000	MISC COLL SYS PURCHASES	3,000	0	0	0	0	3,000	3,089	102.98
592-550-956.014	FEES	5,760	0	0	0	0	5,760	5,500	95.49
592-550-960.000	EDUCATION AND TRAINING	3,000	0	0	0	0	3,000	2,998	99.93
592-550-960.021	PROFESSIONAL MEMBERSHIPS	500	0	0	0	0	500	115	23.00
592-550-972.008	METER SYSTEM IMPROVEMENT	40,000	0	0	0	0	40,000	40,000	100.00
592-550-977.001	MISC PLANT PURCHASES	2,000	0	0	0	0	2,000	1,129	56.45
592-550-977.011	COMPUTER EQUIPMENT	7,600	0	0	0	0	7,600	6,967	91.67
592-550-977.061	GENERATOR MAINTENANCE	4,500	0	0	0	0	4,500	0	0.00
TOTALS FOR DEPT 550-WASTEWATER TREATMENT PLANT		1,257,731	28,200	0	0	0	1,285,931	759,666	59.08
DEPT: 560-CAPITAL IMPROVEMENTS									
592-560-818.000	CONTRACTUAL SERVICES-WATER	2,130,000	52,677	0	0	0	2,182,677	119,413	5.47
592-560-818.077	CONTRACTUAL SERVICES-WASTEWATE	773,800	349,433	0	0	0	1,123,233	90,180	8.03
592-560-818.203	CONTRACTUAL SERVICES - ANNUAL	65,000	0	0	0	0	65,000	53,593	82.45
592-560-818.206	CONTRACTUAL SERVICES-ASSET MGM	100,000	151,054	0	0	0	251,054	79,848	31.81
592-560-972.000	WATER PROD/DIST IMPROVEMENT	20,000	0	0	0	0	20,000	7,400	37.00
TOTALS FOR DEPT 560-CAPITAL IMPROVEMENTS		3,088,800	553,164	0	0	0	3,641,964	350,434	9.62
DEPT: 561-ADMINISTRATION									
592-561-804.002	WATER CONTRIBUTION/ADM EXP	454,487	0	0	0	0	454,487	340,865	75.00
592-561-804.003	SEWER CONTRIBUTION/ADM EXP	326,579	0	0	0	0	326,579	244,934	75.00
592-561-804.004	POSTAGE	8,000	0	0	0	0	8,000	6,879	85.99
592-561-818.000	CONTRACTUAL SERVICES	10,000	0	0	0	0	10,000	6,466	64.66
592-561-956.000	MISCELLANEOUS	1,000	0	0	0	0	1,000	0	0.00
592-561-956.014	FEES	0	0	0	0	0	0	4,866	0.00
592-561-959.001	VEHICLE RESERVE	107,667	0	0	0	0	107,667	0	0.00
TOTALS FOR DEPT 561-ADMINISTRATION		907,733	0	0	0	0	907,733	604,010	66.54
TOTAL Expenditures		7,142,868	581,364	0	0	0	7,724,232	2,734,800	35.41
TOTAL FOR FUND 592		7,143,144	94,000	100,000	0	0	7,337,144	4,848,931	0.00
REVENUES:		7,142,866	581,363	0	0	0	7,724,230	2,734,799	0.00

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QUARTERLY BUDGET AMENDMENT REPORT FOR CITY OF ST. JOHNS

Year Ended 06/30/2026

Page: 24/25

Fund 592 WATER AND WASTEWATER FUND

GL NUMBER	DESCRIPTION	ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL	YTD	PCT OF BUDGET USED
		BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET		
NET OF REVENUES vs. EXPENDITURES		278	(487,363)	100,000	0	0	(387,086)	2,114,132	0.00

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
DEPT: 000-REVENUE									
661-000-665.000	INTEREST EARNED/INVESTMENTS	0	0	0	0	0	0	5,369	0.00
661-000-676.001	RENTAL REIMBURSEMENT	2,000	0	0	0	0	2,000	767	38.33
661-000-699.034	USE OF FUND BALANCE	75,000	0	0	0	0	75,000	0	0.00
661-000-699.040	TRANSFERS FROM OTHER DEPTS	495,024	0	0	0	0	495,024	215,512	43.54
661-000-699.136	TRANSFER FROM FIRE	31,833	0	0	0	0	31,833	0	0.00
TOTALS FOR DEPT 000-REVENUE		603,857	0	0	0	0	603,857	221,648	36.71
TOTAL Revenues									
DEPT: 271-MOBILE EQUIPMENT EXPENDITURES									
661-271-702.000	SALARIES AND WAGES	71,706	0	0	0	0	71,706	39,715	55.39
661-271-712.000	FRINGE BENEFITS	100	0	0	0	0	100	632	631.55
661-271-713.001	EMPLOYER SOCIAL SECURITY	4,240	0	0	0	0	4,240	2,581	60.88
661-271-713.002	MEDICARE/EMPLOYER PORTION	992	0	0	0	0	992	604	60.88
661-271-714.002	PENSION -DEFINED BENEFIT	22,561	0	0	0	0	22,561	9,262	41.05
661-271-714.003	PENSION-DEFINED CONTRIBUTION	6,491	0	0	0	0	6,491	4,339	66.84
661-271-722.000	SICK LEAVE	2,184	0	0	0	0	2,184	1,919	87.86
661-271-750.000	OPERATING SUPPLIES	15,000	0	0	0	0	15,000	4,946	32.98
661-271-750.002	GASOLINE	33,000	0	0	0	0	33,000	13,560	41.09
661-271-750.003	DIESEL FUEL	27,000	0	0	0	0	27,000	10,740	39.78
661-271-750.011	TIRES	17,000	0	0	0	0	17,000	2,099	12.35
661-271-804.000	ADMINISTRATION CHARGES	95,020	0	0	0	0	95,020	71,265	75.00
661-271-814.008	TRAINING	2,000	0	0	0	0	2,000	119	5.95
661-271-818.066	CDL TESTING	2,500	0	0	0	0	2,500	1,971	78.83
661-271-819.000	FLEET AND LIABILITY INSURANC	20,000	281	0	0	0	20,281	20,281	100.00
661-271-920.001	NATURAL GAS	2,000	0	0	0	0	2,000	651	32.57
661-271-920.002	ELECTRIC	2,000	0	0	0	0	2,000	841	42.06
661-271-930.004	HOIST INSPECTION	2,000	0	0	0	0	2,000	925	46.25
661-271-933.000	EQUIPMENT MAINTENANCE	1,500	0	0	0	0	1,500	176	11.74
661-271-933.018	IN-HOUSE EQUIPMENT MAINT	53,000	0	0	0	0	53,000	19,520	36.83
661-271-933.019	OUTSIDE SERVICE	23,000	0	0	0	0	23,000	12,088	52.56
661-271-956.000	MISCELLANEOUS	200	0	0	0	0	200	0	0.00
661-271-977.000	EQUIPMENT PURCHASE	69,000	0	0	0	0	69,000	57,326	83.08
661-271-977.002	FRONT-END LOADER	39,000	0	0	0	0	39,000	0	0.00
661-271-977.003	FIRE TRUCK	5,394	0	0	0	0	5,394	5,394	100.00
661-271-977.024	FRONT PLOW	0	11,380	0	0	0	11,380	0	0.00
661-271-977.029	MISCELLANEOUS EQUIPMENT	1,700	0	0	0	0	1,700	0	0.00
661-271-977.034	DUMP TRUCK	188	360,659	0	0	0	360,847	215,902	59.83
661-271-977.036	PICK-UP	75,000	0	0	0	0	75,000	71,206	94.94
661-271-977.037	RADIO EQUIPMENT	2,500	0	0	0	0	2,500	632	25.29
661-271-977.042	TOOL ALLOWANCE	300	0	0	0	0	300	300	100.00
661-271-977.045	TOOLS	3,000	0	0	0	0	3,000	0	0.00
661-271-993.014	INTEREST PAYMENT	4,281	0	0	0	0	4,281	4,281	100.00
TOTALS FOR DEPT 271-MOBILE EQUIPMENT EXPENDITURES		603,857	372,320	0	0	0	976,177	573,275	58.73
TOTAL Expenditures									
TOTAL FOR FUND 661		603,857	372,320	0	0	0	976,177	573,275	58.73
REVENUES:		603,857	0	0	0	0	603,857	221,647	0.00
EXPENDITURES		603,857	372,320	0	0	0	976,177	573,276	0.00
NET OF REVENUES vs. EXPENDITURES		0	(372,320)	0	0	0	(372,320)	(351,629)	0.00

01/19/2026

BUDGET AMENDMENT DETAIL REPORT FOR CITY OF ST. JOHNS

Post Dates: 07/01/2025 to 12/31/2025

GL Number	JNL CODE	POST DATE	REF#	DESCRIPTION	CHANGE TO BUDGET INCREASE (DECREASE)	NOTES
101-101-962.000	BA	07/01/2025	00038543		9,600.00	mckenna - open invoices
101-101-962.000	BA	07/01/2025	00038543		397.50	mckenna - open invoices
101-172-956.014	BA	12/31/2025	16680	FEES	2,000.00	Bank fees with BS&A.
101-172-977.015	BA	08/25/2025	16600	COMPUTER SOFTWARE	5,000.00	BS&A Cloud downpayment approved at Commission Meeting
101-901-818.300	BA	10/30/2025	16465	CONTRACTUAL SERVICES - ARPA	185,000.00	Parking Lot #4 approved by Commission
101-901-970.001	BA	07/01/2025	00038610		4,065.08	Studio Intrigue - open invoice
101-901-970.003	BA	07/01/2025	00038509		5,000.00	DPW Design
101-901-970.004	BA	07/01/2025	15560	CAPITAL OUTLAY - RECREATION & CULTURE	9,554.27	Rollforward of Depot Budget from PY
101-901-970.004	BA	07/01/2025	15561	CAPITAL OUTLAY - RECREATION & CULTURE	3,753.05	Transfer for remaining park balance for disc golf
101-901-970.006	BA	07/01/2025	00038432		4,125.00	Studio Intrigue - open invoice
101-901-970.006	BA	07/01/2025	00038432		9,825.00	Studio Intrigue - open invoice
101-901-970.006	BA	07/01/2025	00038432		10,120.34	Studio Intrigue - open invoice
101-901-970.006	BA	07/01/2025	00038432		309.30	Studio Intrigue - open invoice
136-000-674.009	BA	12/11/2025	16605	CONTRIBUTIONS - FIRE	500.00	Donation Tractor Supply
136-000-676.002	BA	12/05/2025	16603	INSURANCE REIMBURSEMENT	21,693.31	Insurance Dividend
136-000-699.034	BA	08/01/2025	15544	USE OF FUND BALANCE	240,000.00	Fire truck transfer of reserve funds
136-336-933.000	BA	12/05/2025	16603	EQUIPMENT MAINTENANCE	21,693.31	Insurance Dividend
136-336-956.000	BA	12/11/2025	16605	MISCELLANEOUS	500.00	misc. items
136-901-970.002	BA	08/01/2025	15544	CAPITAL OUTLAY - FIRE	240,000.00	Fire truck
136-901-970.002	BA	09/23/2025	15672	CAPITAL OUTLAY - FIRE	11,303.80	Fire truck
136-901-970.002	BA	09/23/2025	15672	CAPITAL OUTLAY - FIRE	13,990.20	Fire truck
202-463-818.050	BA	07/01/2025	00038619		70,000.00	400 & 500 Blocks of East Higham
202-475-818.018	BA	07/01/2025	00038569		7,335.20	Lane Markings
203-463-818.022	BA	07/01/2025	00038613		9,060.51	Storm System Televising
401-451-818.069	BA	07/01/2025	00038494		6,081.94	Wade Trim Engineering
401-451-818.069	BA	07/01/2025	00038605		54,640.00	Fantasy Forest Lighting and Cameras
401-451-818.069	BA	07/01/2025	00038634		600,933.75	Isabella - Fantasy Forest
401-451-818.069	BA	08/27/2025	15548	CONTRACTORS/OUTSIDE SERVICES	10,365.00	Fantasy Forest Projects
401-451-818.069	BA	10/23/2025	16429	CONTRACTORS/OUTSIDE SERVICES	40,000.00	Fantasy Forest Projects
401-451-818.069	BA	11/06/2025	16506	CONTRACTORS/OUTSIDE SERVICES	5,000.00	Fantasy Forest Projects
401-451-818.069	BA	11/12/2025	16519	CONTRACTORS/OUTSIDE SERVICES	20,000.00	Fantasy Forest Projects
401-451-818.069	BA	12/03/2025	16601	CONTRACTORS/OUTSIDE SERVICES	15,000.00	Fantasy Forest Projects
515-528-818.023	BA	07/01/2025	00038529		35,179.19	Granger contract
515-528-818.059	BA	07/01/2025	00038625		10,400.00	Compost Turning
592-000-540.000	BA	07/15/2025	15536	STATE GRANTS	194,000.00	Lead and Copper Grant
592-550-818.000	BA	08/26/2025	15563	CONTRACTUAL SERVICES	28,200.00	tertiary filter evaluation approved at 8.25.25 mtg
592-560-818.000	BA	07/01/2025	00038515		52,676.61	Scada System Upgrades
592-560-818.077	BA	07/01/2025	00038576		1,972.60	TRLS Flow Monitoring
592-560-818.077	BA	07/01/2025	00038607		60,660.00	Filter Building and Lift station plc improvement
592-560-818.077	BA	07/01/2025	00038607		30,267.66	Filter Building and Lift station plc improvement
592-560-818.077	BA	07/01/2025	00038612		12,500.00	RBC Pillow Blocks
592-560-818.077	BA	07/01/2025	00038612		12,380.00	RBC Pillow Blocks
592-560-818.077	BA	07/01/2025	00038644		50,739.00	New Fairbanks Influent Pump and Drive Shaft
592-560-818.077	BA	07/01/2025	00038644		6,169.00	New Fairbanks Influent Pump and Drive Shaft
592-560-818.077	BA	07/01/2025	00038646		35,195.00	Mechanical Services to install pump
592-560-818.077	BA	08/12/2025	15543	CONTRACTUAL SERVICES-WASTEWATER	139,550.00	Sewer Separation approved at 7.8.25 meeting
592-560-818.206	BA	07/01/2025	00038482		11,716.00	Lead and Copper Grant

GL Number	JNL CODE	POST DATE	REF#	DESCRIPTION	CHANGE TO BUDGET INCREASE (DECREASE) NOTES
592-560-818.206	BA	07/01/2025	00038482		45,337.50 Lead and Copper Grant
592-560-818.206	BA	07/15/2025	15536	CONTRACTUAL SERVICES-ASSET MGMT PLAI	94,000.00 Lead and Copper Grant
661-271-819.000	BA	08/26/2025	15564	FLEET AND LIABILITY INSURANC	281.00 Insurance Overage
661-271-977.024	BA	07/01/2025	00038624		11,380.00 Dump Truck Front Plow (Waiting over 6 months)
661-271-977.034	BA	07/01/2025	00038557		107,951.00 2025 Dump Truck Chassis
661-271-977.034	BA	07/01/2025	00038558		107,951.00 2026 Dump Truck Chassis
661-271-977.034	BA	07/01/2025	15528	DUMP TRUCK	144,757.00 Use of Equipment Reserve for Chassis

AGREEMENT TO EMPLOY EXECUTIVE DIRECTOR

1. Date of Agreement. The date of this Agreement to Employ Executive Director (“Agreement”) is _____, 20265.
2. Effective Date. The effective date of this Agreement shall be January 1, 2025February 1, 2026.
3. Parties to the Agreement. The parties to this Agreement are the Principal Shopping District and Downtown Development Authority for the City of St. Johns of 100 E. State St., St. Johns, Michigan 48879 acting through its Board (“PSD/DDA” and “PSD/DDA Board” respectively)to the City of St. Johns located at 100 E. State St., St. Johns, Michigan 48879 acting through its City Commission (“City” and “City Commission”to respectively)to and Heather Hanover of 401 S. Oakland St., St. Johns, Michigan 48879 (“Employee”).(collectively the “parties”).
4. Agreement to Employ. The PSD/DDA Board, with the approval of the City Commission, hereby agrees to employ and the Employee agrees and accepts employment as the Executive Director of the PSD/DDA beginning on the Effective Date, according to the terms and conditions in this Agreement.
5. Term of Agreement. The Term of this Agreement shall commence on the Effective Date, and shall continue through January 31, 20262027, whereupon said Agreement shall terminate, unless renewed by mutual written agreement of the parties.
6. Compensation. The PSD/DDA hereby agrees to pay Employee compensation in the amount of \$30,000.00 per year, payable on the same frequency as paid to employees of the City, less any applicable withholdings and taxes required by law. Employee agrees that she shall receive no other compensation from the PSD/DDA or City, whether in the form of money or benefits, except for website maintenance, which is paid to Employee independent of this Agreement but which may be considered compensation for purposes of employment. For purposes of clarity, Employee agrees that, other than compensation, benefits required by law like unemployment insurance and workers’ compensation, and the reimbursement of reasonable costs as stated in this Agreement, she shall not be entitled to any other benefits of any kind or nature that may be offered or earned by any other employee of the PSD/DDA or City, including, but not limited to, health insurance, life insurance, retirement benefits, or paid time off (including any vacation or sick leave).
7. Termination of Agreement.
 - A. Employee agrees that she is an at-will employee of the PSD/DDA, she serves at the pleasure of the PSD/DDA Board, and that either party may terminate this Agreement for any or no reason at any time.
 - B. Upon the termination of this Agreement, Employee agrees to return to the PSD/DDA or City, all property belonging to either of the foregoing and to immediately discontinue any work.

Commented [CA1]: What is the intended difference between the date of the Agreement and the effective date of the Agreement?

8. Expectations of Employee. Subject to the approval of the PSD/DDA Board, Employee shall supervise, and be responsible for, the preparation of plans and the performance of the functions of the PSD/DDA. Employee shall attend the meetings of the PSD/DDA Board, and shall render to the PSD/DDA Board and to the City Commission a regular report covering the activities and financial condition of the PSD/DDA. Further, the parties agree that Employee shall engage in such work and shall be responsible for all work directed to her by the PSD/DDA Board.
9. Office. City shall provide Employee office space in the City offices for her use from time to time. City will also provide a phone number of 989-224-8441, x233, as the phone number for the PSD/DDA which Employee is authorized to place upon a business card with her name as the Executive Director of the PSD/DDA, along with her cell phone number and email address.
10. Reimbursement of Reasonable Expenses. PSD/DDA agrees to reimburse Employee for reasonable expenses Employee may incur during the performance of her work pursuant to this Agreement in the discretion of the PSD/DDA Board for things such as mileage, parking costs, attendance at conferences, office supplies, and similar reasonable expenses. Expenditure of funds by Employee on behalf of the PSD/DDA shall be limited to budgeted line items which have been previously approved by the PSD/DDA Board and no others without the express approval of the PSD/DDA Board.
11. Non-Exclusive Employment. This Agreement shall not restrict Employee from performing services for other clients or businesses, provided such services for other clients or businesses do not interfere with Employee's work for the PSD/DDA and those services do not conflict with the function of the PSD/DDA.
12. Entire Agreement. This Agreement constitutes the entire agreement between the parties, and any verbal, written, or other agreement of the parties is null and void. Any modifications, alterations, or amendments of this Agreement shall not be valid unless the same has been reduced to writing and signed by all parties to this Agreement.
13. Governing Law. This Agreement is governed according to the laws of the State of Michigan.
14. Effect of Partial Invalidity. The invalidity or unenforceability of any part of this Agreement shall not impair or affect the enforceability or validity of any other provision of this Agreement.
15. Confidentiality. During or after the term of this Agreement, Employee shall not use or disclose to any person or organization, without prior written consent from the PSD/DDA and City, any confidential information relating to the City that Employee may acquire during the performance of work for the PSD/DDA. The PSD/DDA and City shall be entitled to injunctive relief if Employee violates this paragraph, in addition to any other remedy provided by law.
16. Records. Any records or other documents (including copies, summaries, ~~or~~ disks, or other medium for electronic storage of information) prepared or acquired by Employee in performing work for the PSD/DDA and City shall belong to the PSD/DDA and City and shall be surrendered to it upon termination of this Agreement.
17. No Assignment and Delegation. Employee may not assign or subcontract any rights or obligations under this Agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals to this Agreement on the day, month, and year first above written.

**PRINCIPAL SHOPPING DISTRICT AND
DOWNTOWN DEVELOPMENT AUTHORITY**

By:

Jason ButlerMonica Ladiski,

ChairmanChairperson of

Principal Shopping District and
Downtown Development Authority

CITY OF ST. JOHNS

By:

Scott Dzurka, Mayor

EMPLOYEE

By:

Heather Hanover

88044:00001:200105965202319479+2

AGREEMENT TO EMPLOY EXECUTIVE DIRECTOR

1. Date of Agreement. The date of this Agreement to Employ Executive Director (“Agreement”) is _____, 2026.
2. Effective Date. The effective date of this Agreement shall be February 1, 2026.
3. Parties to the Agreement. The parties to this Agreement are the Principal Shopping District and Downtown Development Authority for the City of St. Johns of 100 E. State St., St. Johns, Michigan 48879 acting through its Board (“PSD/DDA” and “PSD/DDA Board,” respectively); the City of St. Johns located at 100 E. State St., St. Johns, Michigan 48879 acting through its City Commission (“City” and “City Commission,” respectively); and Heather Hanover of 401 S. Oakland St., St. Johns, Michigan 48879 (“Employee”) (collectively the “parties”).
4. Agreement to Employ. The PSD/DDA Board, with the approval of the City Commission, hereby agrees to employ and the Employee agrees and accepts employment as the Executive Director of the PSD/DDA beginning on the Effective Date according to the terms and conditions in this Agreement.
5. Term of Agreement. The Term of this Agreement shall commence on the Effective Date and shall continue through January 31, 2027, whereupon said Agreement shall terminate, unless renewed by mutual written agreement of the parties.
6. Compensation. The PSD/DDA hereby agrees to pay Employee compensation in the amount of \$30,000.00 per year, payable on the same frequency as paid to employees of the City, less any applicable withholdings and taxes required by law. Employee agrees that she shall receive no other compensation from the PSD/DDA or City, whether in the form of money or benefits. For purposes of clarity, Employee agrees that, other than compensation, benefits required by law like unemployment insurance and workers’ compensation, and the reimbursement of reasonable costs as stated in this Agreement, she shall not be entitled to any other benefits of any kind or nature that may be offered or earned by any other employee of the PSD/DDA or City, including, but not limited to, health insurance, life insurance, retirement benefits, or paid time off (including any vacation or sick leave).
7. Termination of Agreement.
 - A. Employee agrees that she is an at-will employee of the PSD/DDA, she serves at the pleasure of the PSD/DDA Board, and either party may terminate this Agreement for any or no reason at any time.
 - B. Upon the termination of this Agreement, Employee agrees to return to the PSD/DDA or City, all property belonging to either of the foregoing and to immediately discontinue any work.
8. Expectations of Employee. Subject to the approval of the PSD/DDA Board, Employee shall supervise, and be responsible for, the preparation of plans and the performance of the functions of the PSD/DDA. Employee shall attend the meetings of the PSD/DDA Board and shall render to the PSD/DDA Board and to the City Commission a regular report covering the activities and

financial condition of the PSD/DDA. Further, the parties agree that Employee shall engage in such work and shall be responsible for all work directed to her by the PSD/DDA Board.

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15. Confidentiality. During or after the term of this Agreement, Employee shall not use or disclose to any person or organization, without prior written consent from the PSD/DDA and City, any confidential information relating to the City that Employee may acquire during the performance of work for the PSD/DDA. The PSD/DDA and City shall be entitled to injunctive relief if Employee violates this paragraph, in addition to any other remedy provided by law.
16. Records. Any records or other documents (including copies, summaries, disks, or other medium for electronic storage of information) prepared or acquired by Employee in performing work for the PSD/DDA and City shall belong to the PSD/DDA and City and shall be surrendered to it upon termination of this Agreement.
17. No Assignment and Delegation. Employee may not assign or subcontract any rights or obligations under this Agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals to this Agreement on the day, month, and year first above written.

**PRINCIPAL SHOPPING DISTRICT AND
DOWNTOWN DEVELOPMENT AUTHORITY**

By:

Monica Ladiski, Chairperson of
Principal Shopping District and
Downtown Development Authority

CITY OF ST. JOHNS

By:

Scott Dzurka, Mayor

EMPLOYEE

By:

Heather Hanover

88044:00001:202319479-2

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26th, 2026 Commission Meeting

Department: Fire Department	Attachments:	Submitted to CA for Review
Subject: Budget Amendment for Ladder Truck Repairs	[X] Platform Leveling Sensor Repair Quote	[X]
Prepared by: Kevin Douglas, Fire Chief	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: This request seeks approval for a budget amendment to fund critical repairs for the department's ladder truck. As a cost-saving measure, this apparatus was purchased used; however, a recurring challenge with used emergency vehicles is the emergence of unforeseen mechanical issues.

These specific faults were not present during the initial inspection but were a previously repaired issue by the previous department. While the truck currently remains operational, the crew is forced to utilize manual bypasses to engage the ladder functions. In emergency scenarios where seconds are the difference between life and death, our personnel should not be forced to rely on workarounds to perform life-saving rescues.

BACKGROUND/DISCUSSION: Upon delivery and subsequent integration into daily operations, the ladder truck began experiencing intermittent failures in its electronic sensor and hydraulic leveling systems. These failures include the aerial bucket beginning to tip forward while in the air and crash avoidance sensors not allowing us to lower the aerial to put it away. After a thorough diagnostic evaluation by certified EVT (Emergency Vehicle Technician) mechanics, it was determined that several proprietary components require replacement. Reliant Fire Apparatus gave us a quote to repair the Platform Leveling Sensor which is attached to this RCA.

During the annual pump testing of our fire apparatus, Truck 36 had a failure of gears in the transfer case for the pump. This resulted in Truck 36 being taken to Reliant Fire Apparatus to be repaired. Reliant Fire Apparatus is the only dealer in the State of Michigan for Pierce Fire Apparatus and so that is why it was taken to them. This was an issue that would have only been found if the transfer case had been completely removed from the truck and someone was looking for the issue. I spoke with the Chester Fire District and they sent me the pump test from 2024, which the truck passed.

The previous department maintained a clean service record for the vehicle, and these issues appear to be the result of the ladder truck being 21 years old.

Current Operational Risk:

- **Response Delay:** Using bypasses adds critical seconds to the setup time of the aerial device.

- **Safety Redundancy:** Bypassing standard safety interlocks, while permitted in emergencies, removes the automated "fail-safes" designed to protect the crew and the structural integrity of the ladder.
- **Reliability:** There is a heightened risk that the bypass system itself could fail, rendering the ladder useless during a fire-ground operation.

STRATEGIC PLAN OBJECTIVE: This budget amendment and subsequent repairs align with and supports several key objectives outlined in the city's Strategic Plan:

- **Land Use Goal #1:** Accommodate a diverse, strong commercial and office base that serves the needs of residents and businesses within the community.
- **Neighborhood Goal #1:** Preserve, Protect, and Enhance the integrity, economic viability and livability of St. John's neighborhoods.
- **Neighborhood Goal #4:** Maintain and preserve historic properties within the city.
- **Public Facilities Goal #1:** Continue to offer high quality services and facilities for residents.

FISCAL IMPACT: \$272,500 had been set aside in the equipment replacement funds for the replacement of Ladder 350 and Rescue 32 by the end of FY24/25. At the July 28th, 2025, Commission Meeting, \$240,000 was approved for the acquisition of the ladder truck and any modifications and equipment needed to finish outfitting the truck. The Fire Department is requesting to move an additional \$30,000 from the reserves to 136-336-933.000. The additional funds will be used as follows:

- **\$13,500** will be used along with \$14,000 remaining from the original \$240,000 approved for the ladder truck and any modifications. The \$27,500 will be used to pay for the pump repair that was recently completed. The initial quote for the pump repair was \$22,485.46. After completion of the work to repair the pump, the dealer then advised me that there was an additional cost of approximately \$10,000 for parts and labor that needed to be completed. The price increase was never communicated to the Fire Department until after the fact and it was never asked if it was ok to go forward with purchasing the new parts or the extra labor. Reliant Fire Apparatus has since agreed to split the additional cost 50/50 with the Fire Department. Using the additional \$13,500 will allow the fire department to not deplete our equipment maintenance budget for the remainder of the budget year.
- **\$16,500** will be used to repair the Platform Leveling Sensor and then have Reliant Fire Apparatus diagnosis and repair the collision avoidance issue when trying to lower and bed the aerial.

Within the next few months, I will be coming back to the Commission to seek approval to sell Rescue 32 and so there will be funds brought back into the equipment replacement funds from the sale of Rescue 32.

RECOMMENDATION: *Staff respectfully recommends that the City Commission approve a budget amendment of \$30,000 from equipment reserves to 136-336-933.000 for repairs needed on St. Johns Fire Department Truck 36.*

Estimate: SO-MI-2901

10/13/2025



Platform leveling

St. Johns Fire Department

Billing
P.O. Box 477
St. Johns, MI 48879

Reliant Fire Apparatus of Michigan

50168 West Pontiac Trail
Unit #5
Wixom, MI 48393
F172719

Purchase Order	Service Writer		Unit
	Aho, Randy	Unit: 15795 VIN: 4P1CD01HX4A004361 2004 Pierce Dash Current Usage: 0 Miles	
Description		Quantity	Rate
Replace platform leveling sensor and calibrate.		20	\$190.00
SENSOR,ANGLE,DUAL AXIS,+12VDC - 1487533		1	\$1,876.18
PLUG, W/5 PINS IN CONNECTOR - 1862119		1	\$489.88
		Subtotal	\$6,166.06
Replace PS mirror		2.75	\$190.00
MIRROR,VELVAC MODEL 2025,RH - 46-5434		1	\$688.78
		Subtotal	\$1,211.28
		Shop Supplies	\$0.00
		Labor	\$4,322.50
		Parts	\$3,054.84
		Subtotal	\$7,377.34
		Total	\$7,377.34

***: Core charges not included in total. You will be charged for any core that is not in returnable condition. This charge may be applied on a separate invoice. The details and the estimate for the repairs provided above are based on our first inspection and do not constitute a guarantee that no further work or parts will be required. The estimate is not a guarantee of the final price of the repairs. The total bill of work and final price will be as per the details available on completion of the repairs. Other terms and conditions as applicable. If you authorize us to perform the above repairs, either verbally or in writing, you agree to pay in full for the work performed and parts required.**

Estimates do not include shipping, handling, or tariffs.

A surcharge of 4.00% of the transaction amount on Visa and Mastercard purchases, which is not greater than our cost of acceptance, will be charged. We do not surcharge Visa and Mastercard debit cards.

Part Returns: Returns will be accepted within fourteen (14) days of the original invoice date and subject to a 25% restocking fee for non-fabricated or special order parts. Fabricated or special order parts sales are final and non-returnable. Shipping/handling/freight/surcharges incurred will be the responsibility of the Purchaser and not refunded from the original invoice.

All Parts are new unless otherwise stated.

YOU ARE ENTITLED BY LAW TO THE RETURN OF ALL PARTS REPLACED, EXCEPT THOSE WHICH ARE TOO HEAVY OR LARGE, AND THOSE REQUIRED TO BE SENT BACK TO THE MANUFACTURER OR DISTRIBUTOR BECAUSE OF WARRANTY WORK OR AN EXCHANGE AGREEMENT. YOU ARE ENTITLED TO INSPECT THE PARTS WHICH CANNOT BE RETURNED TO YOU.

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26th, 2026 Commission Meeting

Department: Fire Department	Attachments:	Submitted to CA for Review
Subject: <i>IROL Agreement Signing</i>	<input checked="" type="checkbox"/> <i>IROL Agreement</i> <input type="checkbox"/> <input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Prepared by: Kevin Douglas, Fire Chief	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: This RCA seeks authorization for Fire Chief Kevin Douglas to sign a service agreement with Inspection Reports Online (IROL). This partnership will establish IROL as the digital platform for the submission and management of all third-party Fire and Life Safety System inspection, testing, and maintenance (ITM) reports. This transition moves to ensure the Fire Department receives copies of inspections done in the city.

BACKGROUND/DISCUSSION: Inspection Reports Online (IROL) is a web-based service designed to connect the Fire Department (the Authority Having Jurisdiction), local property owners, and third-party service providers (inspectors). It acts as a centralized clearinghouse for required safety reports, such as those for fire alarms, sprinkler systems, and commercial kitchen hoods.

As the Fire Department builds out its inspection plan incorporating the 2021 International Fire Code, IROL will allow us to integrate third-party inspection reports into our inspection program and have a better record of when properties had ITM inspections done. This will also allow us to find issues that need to be fixed and allow us to work with property owners through education to fix any issues that are found.

STRATEGIC PLAN OBJECTIVE: With joining IROL, the Fire Department will continue to follow Public Facilities Goal # 1 “Continue to offer high quality services and facilities for residents.”

FISCAL IMPACT: There is no cost for the Fire Department to join IROL. There is a \$15 fee that is passed on to the Third-Party Company performing the inspection, although IROL offers a flat fee to the inspection companies. Most departments in the Metro Lansing area also use IROL, so more than likely the companies who report to our department are already paying the flat rate.

RECOMMENDATION: *Staff recommends the City Commission approve Fire Chief Douglas to sign the Service Level Agreement with Inspections Report Online as the Department Head of the Authority Having Jurisdiction.*



Service Level Agreement

Introduction: InspectionReportsOnline.net Inc. (referred to as "IROL") is a Software as a Service (SaaS) provider. IROL offers software solutions to facilitate prevention and community risk reduction. IROL is not a contractor but a provider of software services that enable users to capture essential information within the community.

Agreement: This Service Level Agreement (this "Agreement") is made on (Date) _____ by and between InspectionReportsOnline.net Inc. (referred to as "IROL") and the **St. Johns Fire Department**, accepting the terms of this Agreement (referred to as "AHJ").

Available Services:

Third-Party Fire and Life Safety System Inspection, Testing, and Maintenance (ITM) Reporting (without Reviews)	X	\$0.00 No cost agreement
Inspector's Reporting and Preplan		
Fire Alarm Registrations		
Food Truck Registrations and Inspections		
Life Safety Risk Assessments		
Shared Revenue		
Other		

Third Party Reporting Fee: IROL's per-report fee (**\$15.00**) is paid by the submitting Service Provider (SP). There are no fees or invoices exchanged between the AHJ and IROL for the Third-Party Reporting Solution.

Deliverables: The service(s) and deliverables will be achieved through the software provided by IROL. All activities and outcomes are driven by the software as a service platform, ensuring efficient and accurate processing of submitted data. IROL does not create any of the data and information included in the solutions and is not responsible for, or make, any suggestions or recommendations with respect to any such data or information.

Software Deliverables:

- Ensuring reports/forms are processed through the IROL site within the authority's jurisdiction.
- Providing necessary system enhancements, updates, and maintenance for user operations.
- Providing user training and support to ensure efficient use of the software and to address any issues or questions that may arise.
- Generating detailed analytics and reporting capabilities to provide insights into inspection trends, compliance rates, and other critical metrics.



- Offering customizable workflows to accommodate the specific needs and regulations of each jurisdiction, ensuring seamless integration with existing processes.
- Implementing robust data backup and recovery solutions to protect against data loss and ensure business continuity.

AHJ Responsibilities:

- Mandate reports/forms submitted within their jurisdiction to be processed through the IROL site.
- Inform the submitting entity (i.e., Service Provider, Owner/Occupant) that reports/forms must be submitted via IROL per code or enforcement requirements.
- Commit the necessary resources and management involvement to support IROL's services such as staff and internet access.
- Make timely decisions and approvals as needed for IROL service(s) to move forward from implementation through continued use.

Term: The Agreement term is three (3) years and automatically renews for a successive three years unless terminated by the AHJ with 60 days written notice. Termination for breach by IROL requires 30 days' notice, with a 30-day cure period.

Website Services Rendered: IROL operates

[InspectionReportsOnline.net](<https://www.InspectionReportsOnLine.net>), facilitating code compliance and communication related to fire and life safety inspections.

Data Security and Confidentiality: IROL ensures secure data storage and limited access to reports. Reports may be subject to state or federal disclosure laws.

Hardware, Software Requirements & Firewall/Permission Authorities: The IROL site is compatible with modern browsers and hosted securely with multiple redundancies.

Terms and Conditions: The Agreement is subject to IROL's Terms and Conditions, effective from 3/14/2024.

Governing Law: This Agreement is governed by the laws of the State of Michigan.

Assignability: This Agreement is assignable by IROL with AHJ consent.

Notices: Written communications shall be sent to the respective addresses of the AHJ and IROL.

By accessing the website or submitting reports, the AHJ acknowledges acceptance of these terms and conditions, which can be found here:

[InspectionReportsOnline.net](<https://inspectionreportsonline.net/>)



Exhibit A: Terms and Conditions

The AHJ agrees to the Terms and Conditions of IROL's website use, effective 3/14/2024.

I. Use Restrictions: Client agrees to:

- Use the Solution solely for the benefit of Client.
- Prevent unauthorized use or disclosure of the Solution.
- Not sell, rent, or lease the Solution.
- Not use the Solution for unlawful purposes.
- Not interfere with Solution integrity or performance.
- Not reverse engineer or create source code from the Solution.
- Limit Solution access to Authorized Users.
- Not disclose Solution features except to Authorized Users.

II. Proprietary Rights: All rights to the Solution, any derivative works, and documentation remain with IROL. Client may not remove proprietary notices.

AHJ acknowledges and agrees that IROL is the sole and exclusive owner of any patents, trademarks, copyrights, and trade secrets embodied in the Solution, as well as all other property rights and interests inherent in or associated with the Solution.

AHJ acknowledges and agrees that any such data shall be retained by IROL for seven (7) years, or for such period otherwise required by law, whichever is greater. AHJ hereby grants IROL the right to use all data (including reports) for IROL's own advertising and promotional purposes, provided that IROL anonymizes and aggregates such data with other User data. IROL reserves the right to disclose data (including reports).

IROL acknowledges that the AHJ is the exclusive owner of all data, including reports, submitted to the AHJ's account.

III. Independent Entity: Both Client and IROL are independent entities and not agents, employees, or joint venturers of each other.

IV. Reservation of Rights: IROL reserves the right to modify the Solution and its policies.

V. Use of Logos: IROL may use Client's logos during the Agreement term with prior written consent from AHJ.

VI. Confidential Information: Both parties agree not to disclose Confidential Information except as required by law. "Confidential Information" includes all technical or non-technical data, information, and material, regardless of format, medium, or source, regarding the facilities, systems, hardware, software, operation, business, financial affairs, products, services, customers, independent contractors and employees of IROL, and the users of the Solution, i.e., members, non-Member Users, and AHJs which AHJ may become aware of because of its use of the Solution. Confidential Information shall include building and inspection data, which is stored on IROL's servers, notwithstanding the fact that such data may be otherwise publicly available.



VII. IROL Warranty: IROL warrants that it will provide the Solution in a workmanlike, professional, and commercially reasonable manner as judged by the standards of the industry.

AHJ's exclusive remedy for any breach of the warranties made in this Agreement is the correction or replacement by IROL of the Services or repair of the non-conforming component of the Solution, whichever is applicable.

VIII. Disclaimer: IROL DISCLAIMS WARRANTIES EXCEPT AS EXPRESSLY STATED AND THE SOLUTION IS PROVIDED ON AN "AS IS" BASIS. IROL HEREBY DISCLAIMS ALL SUCH WARRANTIES EITHER EXPRESS OR IMPLIED (INCLUDING, WITHOUT LIMITATION, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), WITH RESPECT TO THE SOLUTION. WITHOUT IN ANY WAY LIMITING THE FOREGOING, ALL REVIEWS THAT IROL CONDUCTS TO NOTE DEFICIENCIES IN REPORTS SUBMITTED TO THE SOLUTION ARE PROVIDED WITHOUT REPRESENTATION OR WARRANTY, AND IROL DOES NOT GUARANTEE THE ACCURACY OR COMPLETENESS OF SUCH REVIEWS, AND AHJ ACKNOWLEDGES AND AGREES THAT NEITHER IROL NOR ANY OF ITS PERSONNEL OR CONTRACTORS THAT PROVIDE SUCH REVIEW SERVICES ARE RESPONSIBLE FOR, OR PROVIDE ANY GUARANTY, REPRESENTATION OR WARRANTY WITH RESPECT TO, THE SAFETY OR CONDITION OF ANY PROPERTY.

IX. Limitation on Damages: IROL'S LIABILITY IS LIMITED TO DIRECT DAMAGES AND IN NO EVENT SHALL IROL, OR ITS OFFICERS, DIRECTORS, EMPLOYEES, SUPPLIERS, AGENTS, SUBCONTRACTORS, OR REPRESENTATIVES BE LIABLE FOR ANY LOSS OF DATA, OR OTHER DAMAGES RESULTING FROM ANY DELAY IN OR NON-DELIVERY OF ANY DATA TRANSMISSIONS. IROL SHALL NOT BE LIABLE FOR ANY DAMAGES, INCLUDING SPECIAL, CONSEQUENTIAL, PUNITIVE, OR INDIRECT DAMAGES WHICH ARISE FROM THE USE, OR INABILITY TO USE, THE SERVICES OR ANY BREACH OF ANY PROMISE, REPRESENTATION, OR WARRANTY, OR WHICH ARISE IN CONTRACT, TORT, STRICT LIABILITY, OR OTHERWISE. NOTWITHSTANDING ANY PROVISIONS TO THE CONTRARY, IROL'S LIABILITY TO AHJ SHALL BE LIMITED TO THE TOTAL AMOUNT PAID BY THE AHJ TO IROL IN THE 90-DAYS PRIOR TO THE DATE ON WHICH THE LIABILITY AROSE.

X. Internet Risks: Client acknowledges risks associated with internet use and releases IROL from liability.

XI. Indemnity: IROL (the Indemnifying Party) shall defend the Client (including its officers, directors, employees, agents, and affiliates) against any damages, losses, liabilities, causes of action, costs, or expenses (including reasonable attorney's fees) arising from IROL's breach of this Agreement, or breach of its confidentiality obligations resulting in the unauthorized use or disclosure of the Client's confidential information. The Client shall notify IROL in writing of such loss, liability, claim, or cause of action as soon as reasonably practicable after becoming aware of it, and IROL shall promptly acknowledge such notice by affirming its indemnity obligation in writing. In the event IROL fails to render such acknowledgment within a reasonable period after being notified, or if IROL otherwise fails to indemnify the Client, the Client may seek counsel of its own choosing and shall be



entitled to recover reasonable attorney's fees, expenses, and costs involved in defending against such losses, liabilities, claims, or causes of action.

XII. Breach: Either party may terminate the Agreement in the event the other party breaches this Agreement and fails to cure such breach within thirty (30) days of written notice.

XIII. Illegal Payments: AHJ agrees not to accept illegal payments from IROL employees.

XVI. Beneficiaries: There are no third-party beneficiaries to the Agreement.

XVII. Force Majeure: Neither party is liable for failure to perform due to uncontrollable circumstances.

XVIII. Notices: Notices are effective upon receipt, transmission, or delivery.

XIX. Jurisdiction and Venue: This Agreement will be governed by and construed in accordance with the laws of the State of Michigan, notwithstanding its conflicts of laws and provisions.

XX. Attorneys' Fees: Prevailing party entitled to recover legal costs.

XXI. Entire Agreement: This Agreement supersedes all prior agreements, notwithstanding any oral or written agreements to the contrary, including terms contained in any other documents exchanged between the parties.

XXII. Amendment: This Agreement may be amended in writing by both parties.



Signature Page

This Service Level Agreement (SLA) is entered into by and between:

St. Johns Fire Department

109 E. State St.
St. Johns, MI 48879
989-224-2151
kdouglas@stjohnsmi.gov

And

InspectionReportsOnline.net, Inc. (IROL)

1325 Satellite Blvd Suite 1607
Suwanee, GA 30024
331-454-7800

Effective Date: _____

By signing below, the parties acknowledge that they have read and understood the terms and conditions of this Service Level Agreement and agree to be bound by them.

AHJ:

InspectionReportsOnline.net, Inc. (IROL):

Printed Name

Printed Name

Signature

Signature

Date

Date

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26, 2026

Department: Administration	Attachments:	Submitted to CA for Review
Subject: Bendzinski Water and Sewer Rate Study	<input checked="" type="checkbox"/> Bendzinski Contract [] []	[X] [] []
Prepared by: Jordan Whitford, Wastewater Division Supervisor	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: As the City begins preparing for the 2026–2027 budget, staff would like to evaluate the City’s water and sewer rates earlier in the process than in past years. The City has received a proposal from Bendzinski & Co. for a five-year contract, with a fiscal year 2025–26 cost of \$9,000 and annual increases of less than 3% in each subsequent year.

Staff also requested the proposal to include a fee to evaluate the City’s current water and sewer “cap” fees (system buy-in fees), which have not been updated since 2006. This additional service is included in the proposal at a cost of \$500.

BACKGROUND/DISCUSSION: Fiscal year 2025–26 was the first-year staff requested multiple rate scenarios, allowing us to compare different overall rate structures, capacity-based versus maintenance-based capital improvement programs (CIPs), and the impacts of cash-funding small and medium projects. This approach provided clear, useful, and more easily understood information and is intended to be continued for future rate evaluations.

Staff believes it would be beneficial to continue working with Bendzinski & Co. Andy and Arrica have consistently provided a strong working relationship, detailed and reliable data, and clear professional recommendations that help support the informed decision-making by staff and the Commission.

STRATEGIC PLAN OBJECTIVE: Although not listed specifically as part of the master plan, having a cost-effective strategic funding plan for capital project leverages, to the maximum extent practicable, the rate payers’ funds we are charged with managing.

FISCAL IMPACT: Funds are available within the contractual services line item of the budget.

RECOMMENDATION: City Staff recommends accepting the five-year contract with Bendzinski and Co. for the 26/27 water/sewer rate analysis in the amount of \$9,000 and approval of the cap fees review of \$500. The City Attorney has reviewed and approved the attached agreement.



January 12, 2026

City of St. Johns
100 E. State Street, Suite #1100
St. Johns, MI 48879

RE: 2026/27 Water and Sewer User Rate Study – Rate Consultant – Multi-Year Plan

Dear City of St. Johns,

Benzinski & Co. Municipal Finance Advisors would like to thank you for the opportunity to serve as the rate consultant for the above-referenced user rate study. This letter will confirm the scope and terms of our engagement:

- Review and analyze historical operating expenses using audit and budget information.
 - 2-4 years of audits and budgets.
 - Current and proposed (if available) budget.
- A “Test Year” is developed that reflects a “normalized” operating budget.
 - Current and/or proposed budgets are considered.
 - Analysis of anticipated changes to operating costs with both client input and our input.
 - Inflation multipliers are analyzed and attached to each budget line item.
- Existing debt is analyzed.
 - Drafting of existing semi-annual debt service by debt issue.
 - Refinancing and/or restructuring possibilities are explored.
- The customer base is analyzed, including the number of meter equivalents, billable flow, treated/pumped flow and other methods.
 - This information is verified by applying it to the current rate structure to ascertain margin of error compared to audited and budgeted revenues.
 - Other operating and non-operating revenues analyzed for trends and stability.
 - Analysis of assumptions made for duration of the analysis, including prediction of meter equivalents, billable flow and other user rate revenue methods.
- Capital improvement plans are analyzed and discussed.
 - Annual asset management plans are analyzed, and scenarios are developed for cash funding and debt funding costs.

City of St. Johns
January 12, 2026

- Funding asset management plans from cash reserves is analyzed against potential efficiency of grouping certain costs together for purposes of debt financing.
- Financing options are considered including the State Revolving Fund, USDA Rural Development, other agency funding sources and open market bonds. Various term options, bond securities and possible interest rate scenarios are considered.
- Cash reserve analysis.
 - Cash and investments are analyzed for trending and stability, including restricted funds.
 - A cash reserve policy is recommended based on the fund's stability, capital improvement plans, size of the system and changing customer dynamics.
- User rate management is considered with various options and scenarios.
 - Appropriateness of rate structure, including the proportion of revenue generated from ready to serve and commodity charge, is analyzed.
 - Rate adjustments of a one-time nature, annual inflationary increases and other options are considered.
- Meetings
 - In-person attendance of three meetings is included.
 - This includes a rate presentation to be conducted by the company to discuss findings and recommendations.
 - Virtual attendance of Teams meetings and/or calls is included.
- Reports
 - Upon completion of study, a five-year user rate recommendation will be made.
 - Provide financial information, important supporting data, important trends and analysis, narrative detailing findings and recommendations.
- Usual and customary rate consultant services as may be requested by the Client.



City of St. Johns
January 12, 2026

Bendzinski & Co. proposes the following fees by year:

2026/27 budget process - \$9,000

2027/28 budget process - \$9,250

2028/29 budget process - \$9,500

2029/30 budget process - \$9,750

2030/31 budget process - \$10,000

Analysis of connection and cap fees is expected to cause additional time incurrence. A \$500 fee is proposed for that analysis and can be optioned by the city during any year stated above.

The typical billing method for this service is quarterly bills until completion, but this can be negotiated with the Client.

Bendzinski & Co. is registered as a “municipal advisor” pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the SEC and the MSRB. As part of this registration Bendzinski & Co. is required to disclose to the SEC information regarding any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving Bendzinski & Co. Pursuant to MSRB Rule G-42, Bendzinski & Co. is required to disclose any legal or disciplinary event that is material to the Issuer’s evaluation of Bendzinski & Co. or the integrity of its management or advisory personnel. Bendzinski & Co. has determined that no such event exists as there are no criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations or civil litigation involving Bendzinski & Co. that were required to be reported to the SEC.

The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority.

Copies of Bendzinski & Co.’s filings with the SEC can currently be found by accessing the SEC’s EDGAR system Company Search Page, which is currently available at <https://www.sec.gov/edgar/searchedgar/companysearch.html> and searching for either Bendzinski & Co. or for our CIK number which is 1614475.

It is understood and agreed that either party to this contract of employment may terminate the contract for any reason upon thirty (30) days prior written notice to the other party. If our employment on this basis is agreeable to you, please endorse your acceptance hereof on this letter which will constitute our contract of employment.

Should you have any questions or require any additional information, please do not hesitate to call.



City of St. Johns
January 12, 2026

Sincerely,

BENDZINSKI & CO.
Municipal Finance Advisors

Andy Campbell, CPA
Registered Municipal Advisor

Accepted: _____, 20____

CITY OF ST. JOHNS, STATE OF MICHIGAN

Signature: _____

Printed Name: _____

Title: _____

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
Monday, January 26, 2026

Department: Police	Attachments:	Submitted to CA for Review
Subject: Police Department Lawn Service Renewal	<input checked="" type="checkbox"/> <i>2026 Lawn Maintenance Agreement with Smith Landscaping</i> <input checked="" type="checkbox"/> <i>ProCut Quote</i> <input type="checkbox"/>	1/14/2026
Prepared by: David Kirk Chief of Police	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: This request is to renew the agreement for lawn maintenance services for the Police Department with Smith Lawn Care for 2026 and 2027.

BACKGROUND/DISCUSSION: These services have been provided by Smith Lawn Care for 6 years. The current agreement language was reviewed by the City Commission when initially implemented and the terms remain unchanged. The agreement has expired so this request is simply to renew the agreement with a slight inflation based cost increase and continue those services.

The City reached out to Smith Landscaping who has done the work in the past along with 2 other companies (ProCut and First Choice Lawn and Snow) for quotes. A quote was received from ProCut which was slightly higher than Smith Landscaping and no quote was received from First Choice Lawn and Snow. Although the quote from Smith's is higher it is only higher by approximately 3%. They are located in city limits while ProCut is not, therefore we would recommend staying with Smith Landscaping.

STRATEGIC PLAN OBJECTIVE: A primary objective of the strategic plan is for departments to foster and sustain a high level of public confidence. Maintenance of the grounds at the Police Department is forward facing in a high traffic area. Sustaining a professional and well-groomed appearance is instrumental in supporting the desired public confidence.

FISCAL IMPACT: The total expenditure request for this service is \$4,423.67 annually. The pay schedule for the agreement is 7 payments for \$631.95 which covers Spring cleanup, mowing and Fall clean up. To reduce administrative processes related to this service, we are requesting a 2-year agreement as opposed to the former agreement which expired after one year. The terms of the agreement as well as the related expense for the 2-year agreement remain unchanged from year 1 to year 2.

RECOMMENDATION: *Staff recommends the City Commission authorize the Mayor to sign and approve the 24 month renewal of Police Department lawn maintenance services with Smith Lawncare.*



Service Proposal

**ST. JOHNS POLICE DEPARTMENT
409 SOUTH WHITTEMORE STREET
SAINT JOHNS, MICHIGAN 48879**

Sales: Ransom Catlin

SJPD - 2026 Maintenance Services

109 East State Street Saint Johns, Michigan 48879

Est ID: EST3478087

Date: Jan-12-2026

CONTRACT SERVICES	Billing Type	Season Price
Mowing	Per Season	\$2,950.00
<ul style="list-style-type: none">Includes trimming and blowing of grass clippingsIf mowing exceeds 25 visits, additional mowing visits will be invoiced per visit<ul style="list-style-type: none">Reference Per Visit Services for pricing		
Spring Cleanup	Per Season	\$213.67
<ul style="list-style-type: none">Leaf/debris removal & disposal from lawn & landscape beds<ul style="list-style-type: none">If applicable, leaves will be recycled/mulched back into the lawn to provide nutrients to the soil and potentially prevent cost of disposal		
Monthly Vegetation Control	Per Season	\$600.00
6 Monthly Visits - May, June, July, August, September, & October		
<ul style="list-style-type: none">Vegetation control (weeding) of landscape beds, driveway, and sidewalks; Grooming of propertyRoundup will be used as applicable		
Lawn Applications - Fertilizer & Weed Control	Per Season	\$660.00
4 Lawn applications of fertilizer & weed control per season include:		
<ul style="list-style-type: none">Early Spring - Slow Release Granular Fertilizer & Pre-Emergent for CrabgrassLate Spring - Slow Release Granular Fertilizer & Broadleaf Herbicide Weed ControlEarly Summer - Slow Release Granular Fertilizer & Broadleaf Herbicide Weed ControlLate Summer - Slow Release Granular Fertilizer & Broadleaf Herbicide Weed ControlEarly Fall - Slow Release Granular Fertilizer & Broadleaf Herbicide Weed ControlLate Fall - Slow Release Granular Fertilizer & Broadleaf Herbicide Weed Control		

CONTRACT SERVICES	Billing Type	Season Price
	SubTotal (All Contract Services)	\$4,423.67
	Taxes	\$0.00
	Total (All Contract Services)	\$4,423.67

The total price of all seasonal services is \$4,423.67 collected in 7 payments of \$631.95 per payment (\$631.95 after tax).

Per Visit Services	Billing Type	Visit Price
Mowing	Per Visit	\$118.00

- Invoiced per visit after the 25th mowing visit

(Circle Desired Contract Duration)

1-Year Agreement 2-Year Agreement

General Terms & Conditions:

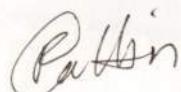
- Service contracts begins April 15th and ends November 15th of each year.
- For the purpose of this agreement, Smith Lawncapes, LLC is hereinafter called the "Contractor" and the Undersigned is hereinafter called the "Customer".
- The Contractor will perform the required services within a reasonable time after acceptance of this proposal, subject to delays occasioned by fires, floods, adverse weather & other causes, and provided that the Contractor is not obstructed or delayed in the completion of its works by acts, neglects, delays or defaults of someone other than the Contractor.
- Contractor is not required to continue with any services at any time after you are in default of payment.
- The Customer hereby authorizes the Contractor to operate any and all necessary vehicles or equipment on my property. Customer acknowledges & understands that there are inherent risks of property damage that may result from the use of needed equipment and vehicles to complete project, such as scratches to concrete or asphalt, cracks in concrete from heavy equipment, damage to unseen irrigation heads etc.
- With the above understanding, the Customer hereby agree to release, indemnify, and hold the Contractor harmless from any and all damages that may be caused indirectly by the Contractor, unless the Contractor is proven negligent.
- Customer will notify the contractor of any fault, error or mistake occurring in the workmanship, within 10 days of learning of such fault, error or mistake. The Contractor shall have thirty (30) days after such notice to correct the fault, error or mistake.
- No legal action shall be taken against the Contractor without such notification & opportunity to correct first occurring. In the event that the Customer fails to notify the Contractor of any fault, error or mistake and/or fail to provide the Contractor with the opportunity to correct such fault, error or mistake, the the Customer shall indemnify and hold the Contractor harmless from any and all claims that may arise from such fault, error or mistake.
- In the case of any landscaping services that require excavation of any kind or nature, the Customer acknowledges and understands that it is possible for materials to settle after service is completed by Contractor that may require additional landscaping services including materials and labor. Contractor is not obligated to perform any such additional services and in the case that the Contractor does perform the additional services, materials and labor shall be paid by the Customer. This payment by the Customer to the Contractor is in addition to the contract

prices herein before provided, and shall be paid by the Customer in the same manner as provided in the above proposal.

- In the case of any landscaping services that require excavation of any kind or nature, the Contractor will contact Miss Dig 811 to mark any and all public utilities prior to the start of services.
- In the case of any landscaping services that require excavation of any kind or nature, it is the Customers sole responsibility to arrange and bear the cost of private locate services for any and all private utilities, such as but are not limited to, propane and septic tanks and lines, irrigation lines, dog fences, etc.
- The Customer agrees to indemnify and hold the contractor harmless from any claims, damages, or losses resulting from the absence of, or inaccuracies in, private locate information.
- In the event of cancellation by the Customer within 5 days or less of the project start date, a cancellation fee may apply. The cancellation fee shall be determined by the Contractor and may be up to 20% of the total cost of the project. The cancellation fee is intended to compensate the Contractor for costs incurred and commitments made in preparation for the provision of services or fulfillment of orders, including but not limited to administrative costs, materials, & labor.
- The customer agrees that the contractor may charge a time price differential of 1.5% per month on any unpaid balances for charges which the contractor has billed to you and which you have not paid within the 14 days of completion of work.
- Credit/Debit Card Payments: Please be advised any and all card payments will be subject to a 3% processing fee.
- This proposal when accepted, shall constitute a contract superseding any previous agreement or commitments, verbal or written between the parties, and there shall be no variations from or additions hereto unless agreed upon in writing, except as otherwise provided herein.
- Acts of Mother Nature void warranty such as flood, erosion, drought, animals.
- Final payment is due the day the project or service is completed.

I have read and understand this agreement, and agree to all provisions.

Estimate authorized by:



Ransom Catlin

Estimate approved by:

Signature Date:

01/12/2026

Signature Date:

Email:

Ransom@smithlawscapes.com



Bringing Out Your Lawn's Full Potential.

Quote

DATE: 1-20-2026

VALID FOR 90 DAYS

2077 N. US 27. - St. Johns, MI 48879

Phone: 989-224-4232

www.procutlandscape.net

St. Johns Police Department
409 S. Whittemore St.
To: St. Johns, MI 48879

Description	Charges	Total
Lawn Mowing & Trimming, blowing clippings from sidewalks and driveways based on 25 mows per season	Per mow	\$85.00 \$225
General Spring Clean-up	Once per season	\$225.00
Weed control in landscape beds, parking lot cracks, etc. Based on 6	Per Application	\$55.00 \$330
Fertilize Turf (4X per season) <ul style="list-style-type: none">- Spring: Balanced fertilization, pre-emergent crabgrass control- Late Spring: Balanced fertilization, broadleaf weed control- Summer: Balanced fertilization, spot treatment for broadleaf weed control- Fall: Balanced fertilization, spot treatment for broadleaf weed control	Per Application	\$145.00 \$580
Pruning of ornamental trees and shrubs, clean-up and disposal of clippings	Once per season	\$625.00
General fall clean-up / leaf removal, cut back perennials	Once per season	\$400.00

Terms: Monthly invoice due NET 30.

Total = \$4,285

Andrew Glowacki
Owner – Pro Cut Lawn & Landscape

Customer Acceptance

Date



AGENDA



MICHIGAN - SHIGA SISTER STATE RELATIONSHIP

Introducing Shiga

✓ **Prefecture** in Japan

≒ **State** in America

≒ **Province** in Canada

✓ **47** Prefectures in Japan

JAPAN
日本



Looking back at the history of sister states



Governor George Romney and Governor Nozaki signed the Sister State agreement on November 14, 1968.

Taking part in our programs

For Adults and Families

From Michigan
to Shiga in 2023



From Shiga
to Michigan in 2024

Goodwill Mission 2025 Report

2025 MICHIGAN-SHIGA GOODWILL MISSION

July 8 - 17, 2025



July 8 & 9
Depart from Detroit (DTW); Arrive in Japan

July 10
Free Time in Kyoto

July 11
Welcome in Shiga; Homestay Starts

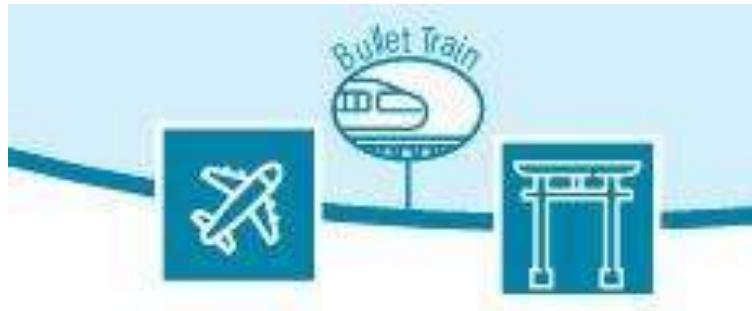
July 12-14
Stay with Shiga Host Family

July 15
Homestay Ends; Farewell in Shiga

July 16
Free Time in Tokyo

July 17
Depart Japan & Arrive in Detroit (DTW)

Goodwill Mission 2025 Report



July 8 & 9

Depart from
Detroit (DTW);
Arrive in Japan

July 10

Free Time
in Kyoto



Arrival at the Haneda Airport

Goodwill Mission 2025 Report



July 11
Welcome
in Shiga;
Homestay
Starts

「ようこそ滋賀県へ！」ミシガン州友好親善使節団の歓迎式典

滋賀県と姉妹協定の米ミシガン州から使節団歓迎セレモニー | NHK 滋賀県のニュース



Goodwill Mission 2025 Report



July 12-14

Stay with
Shiga Host
Family



Courtesy Visit to Konan City Hall



Mayor of Konan,
Kayoko Matsuura



Goodwill Mission 2025 Report



July 15

Homestay
Ends;
Farewell in
Shiga

July 16

Free Time
in Tokyo

July 17

Depart Japan
& Arrive in
Detroit (DTW)



**Farewell
Goshu-ondo Dance**



Goodwill Mission



Michigan-Shiga Sister State program HP



Michigan-Shiga Activities interest online form



Michigan will next host a delegation from Shiga in 2026. Information, once available, will be posted to our HP (typically in January of the hosting year).

The Michigan-Shiga Sister State Board is always looking for hosts for upcoming goodwill missions from Shiga.

If you would like to add your name to a list of potential delegates for a future Michigan to Shiga Goodwill mission, or a list of potential hosts, please fill out this online form.



Our Friendship will continue



The cruise boat that
travels Lake Biwa
called **Michigan**

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

CITY OF ST. JOHNS, MICHIGAN

**PREPARED BY
KRISTINA KINDE, CITY TREASURER**

FISCAL YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION.....	1
Letter of Transmittal.....	2-5
List of Elected and Appointed Officials	6
Organizational Chart.....	7
GFOA Certificate of Achievement.....	8
FINANCIAL SECTION.....	9
INDEPENDENT AUDITOR'S REPORT.....	10-13
MANAGEMENT'S DISCUSSION AND ANALYSIS	14-24
BASIC FINANCIAL STATEMENTS.....	25
Government-wide Financial Statements	
Statement of Net Position.....	26
Statement of Activities.....	27
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	28
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
Proprietary Funds	
Statement of Net Position	32
Statement of Revenues, Expenses, and Changes in Net Position	33
Statement of Cash Flows.....	34-35
Fiduciary Funds	
Statement of Fiduciary Net Position.....	36
Statement of Changes in Fiduciary Net Position	37
Component Unit Financial Statements	
Combining Statement of Net Position.....	38
Combining Statement of Changes in Net Position	39
Notes to Financial Statements.....	40-72

TABLE OF CONTENTS
(CONTINUED)

	<u>Page</u>
FINANCIAL SECTION (continued)	
REQUIRED SUPPLEMENTARY INFORMATION	73
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund.....	74-75
Major Street Fund.....	76
Municipal Employees' Retirement System of Michigan	
Schedule of Changes in the Net Pension Liability and Related Ratios	77
Schedule of Employer Contributions.....	78
Notes to Required Supplementary Information	79
OTHER SUPPLEMENTARY INFORMATION.....	80
General Fund	
Combining Balance Sheet.....	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.....	82
Nonmajor Governmental Funds	
Fund Descriptions.....	83
Combining Balance Sheet.....	84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	85
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Local Street Fund.....	86
Garbage Fund.....	87
Drug Law Enforcement Fund	88
Fantasy Forest Capital Projects Fund	89
Wilson Center Capital Projects Fund.....	90
Street Millage III Capital Projects Fund.....	91
Revolving Special Assessment Capital Projects Fund	92
Component Unit Funds	
Balance Sheets.....	93
Schedules of Revenues, Expenditures, and Changes in Fund Balances.....	94

**TABLE OF CONTENTS
(CONCLUDED)**

	<u>Page</u>
STATISTICAL SECTION (UNAUDITED).....	95
Statistical Section Index	96
Net Position by Component.....	97
Changes in Net Position	98-100
Fund Balances - Governmental Funds.....	101
Changes in Fund Balances - Governmental Funds.....	102-103
Assessed Taxable Values (History of Property Values).....	104
Property Tax Rates - Direct and Overlapping Governments.....	105
Principal Property Taxpayers	106
Property Tax Levies and Collections.....	107
Ratio of Outstanding Debt by Type	108
Ratio of Net General Bonded Debt Outstanding	109
Direct and Overlapping Governmental Activities Debt	110
Computation of Legal Debt Margin	111
Historical Legal Debt Margin	112
Demographic Statistics	113
Concentration of Workforce	114
Full Time Equivalent City Employees by Function.....	115
Operating Indicators by Function.....	116
Capital Assets Statistics by Function.....	117
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	118-120

INTRODUCTORY SECTION

Scott Dzurka
Mayor

Brad Gurski
Vice Mayor

Eric Hufnagel
Commissioner

Chris DeLiso
Commissioner

Chris Hyzer
Commissioner



Chad A. Gamble, P.E.
City Manager

Mindy J. Seavey
City Clerk

Kristina Kinde
City Treasurer

Michael Homier
City Attorney

Justin Smith
Director of Public Services

December 19, 2025

To the Mayor, Members of the City Commission, and Citizens of the City of St. Johns:

We are pleased to submit the City of St. Johns' Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025, together with the Independent Auditor's Report, in accordance with Michigan state law. State statute requires local units of government to publish a complete set of financial statements within six months of fiscal year-end, prepared in conformity with generally accepted accounting principles (GAAP) and audited by a licensed certified public accounting firm in accordance with generally accepted auditing standards. This ACFR fulfills those legal and professional requirements.

Management of the City is responsible for the completeness and accuracy of the information presented in this report. That responsibility is carried out through a system of internal controls designed to ensure that the financial statements are reliable. Because the cost of internal controls should not exceed the expected benefits, the City's system is structured to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

Maner Costerisan, the City's independent auditor, has issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended June 30, 2025. The Independent Auditor's Report is located at the beginning of the financial section. Immediately following are the Management's Discussion and Analysis (MD&A), which offers a narrative introduction, overview, and analysis of the financial statements. The MD&A is intended to complement this transmittal letter and should be read in tandem with it.

Profile of the Government

St. Johns is a home rule city operating under the Commission–Manager form of government. The City Commission, consisting of the Mayor and four commissioners, is responsible for adopting local ordinances, setting policy, and approving the annual budget. The City Manager, appointed by the Commission, oversees the day-to-day operations of the City.

Each year, prior to the July 1 start of the fiscal year, the City Commission adopts a final budget. This annual budget is the cornerstone of the City's financial planning and control. For the General Fund, appropriations are approved at the department level, while for all other governmental funds, budgets are adopted at the fund level, in accordance with Michigan's Public Act 621.

The City offers a broad array of municipal services, including police and fire protection, refuse and recycling collection, potable water supply, sewage treatment, storm sewer maintenance, street and road infrastructure, economic development, park operations, recreation programs, community facilities, and general administrative services. Internal service activities include motor pool operations and financial management services.

The City's three component units: the Downtown Development Authority (DDA), Local Development Finance Authority (LDFA), and Principal Shopping District (PSD) are presented separately in the government-wide financial statements to highlight their legal separation from the primary government. The DDA and PSD promote business development and coordinate holiday events and other downtown activities, while the LDFA supports industrial and manufacturing growth within the City's industrial area.

St. Johns, Michigan, located approximately 18 miles north of downtown Lansing, is a historic community founded in 1856. The City covers roughly 4.02 square miles, with an estimated population of about 8,000 and approximately 44 miles of streets. Known as the "Mint City" due to its distinctive agricultural heritage, St. Johns blends small-town character with convenient access to the Lansing region and serves as the county seat of Clinton County. Additional information is available at cityofstjohnsmi.com.

Financial Condition

The General Fund is the City's primary operating fund. In recent years, the General Fund's financial position has remained stable, with fluctuations caused by support of the acquisition and construction of the City's first community center and the upgrade to our premier play structure in The City Park. Additional details and historical trends are presented in the Statistical Section of the financial statements.

Local Economy

St. Johns maintains a diverse local economy that includes retail, commercial, and manufacturing enterprises. The City is part of the Lansing–East Lansing Metropolitan Statistical Area (MSA), which encompasses Clinton, Ingham, and Eaton counties. The current unemployment rate for this MSA is 5.7%.

Both residential and manufacturing sectors continue to show minor growth. Over the past year, approximately 20 condominium units were opened as part of new development while an additional 20 lots were expanded in a new phase of an existing residential subdivision. Economic development remains steady, highlighted by the completion of a regional bulk water service agreement with Bingham Township and the commencement of the expansion of and a new patient wing of one of the local hospitals. In addition, several new businesses opened up and several storefronts downtown received large scale facade improvements.

Tax Abatements

Tax abatements and related credits continue to play a central role in the City's economic development toolkit. Incentives such as brownfield redevelopment credits and Public Act 198 industrial facilities tax abatements are set to help spur initial private investment that improves properties and revitalizes underutilized areas. While these programs provide temporary tax relief, they are designed to yield long-term benefits, including increased taxable values, higher DDA revenues, enhanced support for local services, and expanded retail and service activity. Collectively, these outcomes contribute to a more resilient and vibrant community.

Long-term Financial Planning

The City Charter authorizes a maximum operating millage rate of 10 mills. Under the Headlee Amendment, however, local governments must apply an annual rollback factor, which cumulatively reduces the authorized millage rate over time. On November 8, 2024, voters were asked to approve an additional 0.2182 mills to restore the City's operating millage to the full 10-mill cap. The proposal did not pass, and as a result of further rollbacks, the City's operating millage was 9.7818 for the 2024 tax year. This rate is subject to further reductions under Headlee and Proposal A.

Financial Policies

In August 2016, the City Commission adopted a Fund Balance Policy based on recommendations from the Government Finance Officers Association. The policy establishes a target for unassigned fund balance in the General Fund of between 15% and 20% of annual expenditures to provide a cushion for unforeseen events and economic fluctuations. At present, the General Fund balance totals \$2,605,915, or approximately 43% of annual expenditures, providing a strong reserve position.

Major Initiatives

The City successfully completed another year of street improvements funded through the dedicated street millage. Voters initially approved a 4-mill, 4-year street program in 2014, followed by a 3-mill, 5-year program in 2017, and a 3-mill, 6-year program in 2022. These investments are visible across the community and have supported both economic development and expanded parking in the downtown area. The City has partnered with the St. Johns Public School System to begin the application and design process to qualify for the federal Safe Routes to School infrastructure program. This program is set to infuse over \$600,000 towards the non-motorized system in and around the City to increase pedestrian safety.

The City continues to advance its geographic information system (GIS) to better manage infrastructure assets. Each year, additional features and datasets are incorporated. During the current year, updated layers for sidewalk location and condition, potable water service line material, and sanitary sewer lining were added and/or updated. In addition, the City partnered with the Tri-Country Regional Planning Commission to add 4-inch digital orthographic tiles for aerial imagery via a 2025 flight. This new layer and the expanded GIS database supports informed budgeting, asset management, and long-term capital planning.

The City has continued to prioritize the leveraging of its assets and the promotion of its mission. This took the form of adding several part-time positions supporting recreational programming and grant application and general City administrative office support efforts. We also added a full time Marketing and Media Coordinator position that specifically coordinates the marketing and promotion of all that St. Johns has to offer.

The Wilson Community Center project, approved in 2023, establishes a public-private partnership (P3) with Dymaxion Development Company to redevelop the former Rodney B. Wilson High School property. The project will create a community center that retains the existing gym and auditorium spaces, adds a community room, and provides approximately 45 apartments. Work on the project was briefly paused to allow time for the pursuit of Federal Historic Tax Credits. Once secured, these credits will help preserve the building's historic character and provide additional funding to ensure a high-quality final product. Construction is anticipated to commence in the first quarter of 2026 calendar year, with the City's portion expected to be completed before 2027.

A generational park improvement project also commenced construction in the Spring of 2025. The existing Fantasy Forest playscape equipment in the St. Johns City Park was more than 20 years old and had reached the end of its useful life. The "Fantasy Forest 2.0" renovation created one of the most significant universally accessible playscapes in Michigan. The project was guided by the Fantasy Forest Core Team (FFCT), whose members bring a broad mix of community expertise. Working under the guidance and approval of the City Commission, the FFCT developed a \$2.4 million master plan. With financial support from the St. Johns Area Community Fund, a DNR SPARK grant, community crowdfunding, appropriations from the City's CIP budget and other grants, more than \$1.8 million was raised to allow completion of Phase 1 of the master plan. Construction of Fantasy Forest 2.0 was completed in September of 2025. Phase 2 (the natural play area) is set to be constructed in the Spring of 2026 with a grant from the Liquid Cares division of AgroLiquid.

Awards

The Government Finance Officers Association (GFOA) awarded the City of St. Johns the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. The City has received this recognition each year since 2000. To earn the Certificate of Achievement, a government must publish an easily readable and well-organized ACFR that meets program standards and conforms to GAAP and applicable legal requirements. The Certificate is valid for a period of one year. We believe the current year's report also satisfies these standards and have submitted it to GFOA for consideration. In addition, the transparency and accessibility have been markedly improved by the implementation of the ClearGov Budgeting software that is now available for review on our website.

Acknowledgments

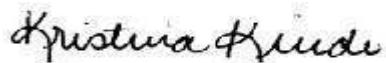
Preparation of this report reflects the dedication and hard work of the City of St. Johns finance and treasury staff. Their commitment and attention to detail are essential to producing this important document. Residents, employees, and service recipients can be confident that City team members approach the stewardship of public resources with care and a strong sense of responsibility.

We also extend our appreciation to the City Commission and the Finance Advisory Board for their ongoing commitment to prudent, balanced financial planning on behalf of the City of St. Johns.

Respectfully submitted,



Chad A. Gamble, P.E.
City Manager



Kristina Kinde
City Treasurer

CITY OF ST. JOHNS
LIST OF ELECTED AND APPOINTED OFFICIALS
JUNE 30, 2025

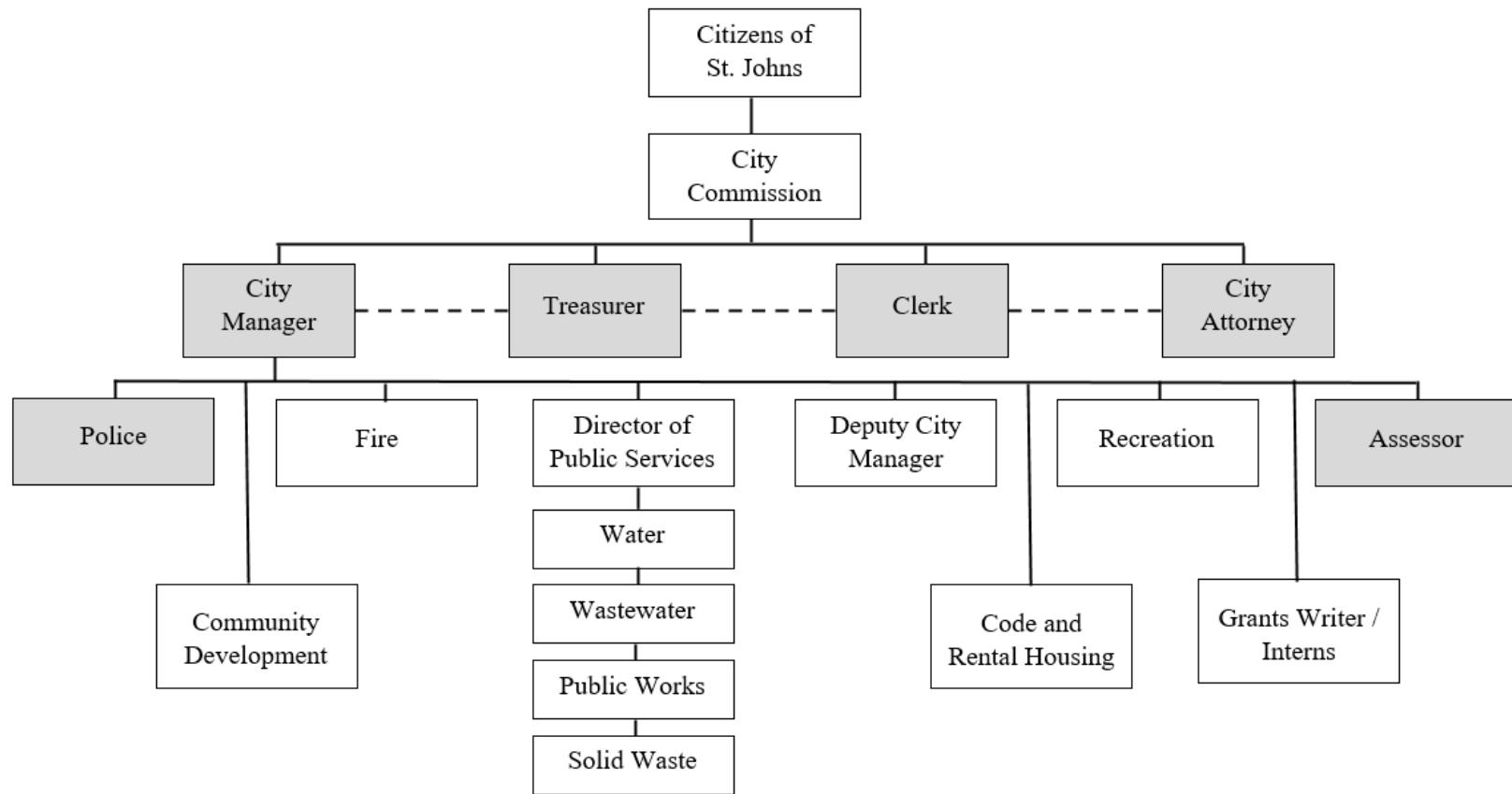
City Commission

Scott Dzurka	Mayor
Brad Gurski	Vice Mayor
Eric Hufnagel	Commissioner
Chris DeLiso	Commissioner
Chris Hyzer	Commissioner

Officers and Officials

Chad Gamble	City Manager
Kristina Kinde	City Treasurer
Mindy Seavey	City Clerk

CITY OF ST. JOHNS
ORGANIZATIONAL CHART
JUNE 30, 2025



Positions Appointed by City Commission



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of St. Johns
Michigan**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
📠 517.323.6346

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Commission
City of St. Johns, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of St. Johns, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of St. Johns' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of St. Johns, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City of St. Johns 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.

Changes in Accounting Principles

As discussed in Note 13 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*, and Statement No. 102, *Certain Risk Disclosures*. 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 City of St. Johns' 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 and *Government 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 and *Government Auditing Standards*, we:

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of St. Johns' basic financial statements. The accompanying other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is 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, other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025, on our consideration of City of St. Johns' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of St. Johns' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of St. Johns' internal control over financial reporting and compliance.

Maner Costain PC

December 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

The following is a discussion and analysis of the City's financial performance and position, providing an overview of the activities for the fiscal year ended June 30, 2025. This analysis should be read in conjunction with the *Independent Auditors Report*, our letter of transmittal, and with the City's financial statements. This discussion provides comparisons with the previous fiscal year as required by the Governmental Accounting Standards Board.

FINANCIAL HIGHLIGHTS

Please note some of the financial highlights as of and for the fiscal year ending June 30, 2025.

Total net position	\$ 26,714,849
Change in net position	2,458,111
Total fund balance in the governmental funds	6,873,457
Change in fund balance in the governmental funds	115,134
Unassigned fund balance in the General Fund	978,837
Change in fund balance in the General Fund	(604,240)
Total investment in capital assets, net of accumulated depreciation	31,390,255
Net change in capital assets	1,597,152
Total long-term debt outstanding	12,354,533
Payments on long-term debt	(931,263)

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual financial report of the City consists of the following components: 1) Independent Auditors Report; 2) Management's Discussion and Analysis and 3) the Basic Financial Statements (government-wide financial statements, fund financial statements, notes to the financial statements), Required Supplementary Information such as budget to actual comparisons for the General Fund and major Special Revenue Funds, and Other Supplementary Information including combining financial statements for all nonmajor governmental funds, budget to actual comparisons for all nonmajor governmental funds, and combining financial statements for all fiduciary funds, and budget to actual comparisons for all nonmajor governmental funds.

Government-wide Financial Statements (Reporting the City of St. Johns as a Whole)

The set of government-wide financial statements are made up of the Statement of Net Position and the Statement of Activities, which report information about the City as a whole, and about its activities. Their purpose is to assist in answering the question, is the City, in its entirety, better or worse off as a result of this fiscal year's activities? These statements, which include all non-fiduciary assets and liabilities, are reported on the *accrual basis of accounting*, similar to a private business. This means revenues are accounted for when they are *earned* and expenses are accounted for when *incurred*, regardless of when the actual cash is received or disbursed.

The Statement of Net Position presents all of the City's assets and deferred outflows, less liabilities and deferred inflows, the difference of which is known as "net position". Over time, increases or decreases in net position measure whether the City's financial position is improving or deteriorating.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Statement of Activities presents information showing how the City of St. Johns' net position changed during the current fiscal year. All changes in net position are reported based on the period for which the underlying events giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some items that will only result in cash flows in future financial periods, such as uncollected taxes and earned but unused employee annual leave.

Both statements report the following activities:

- **Governmental Activities** - Most of the City of St. Johns' basic services are reported under this category. Taxes, charges for services, and intergovernmental revenue primarily fund these services. Most of the City's government departments such as public safety, the City Commission, public works, and recreation programs are reported under these activities. This also includes the activities such as the Major and Local Street maintenance, and Drug Enforcement.
- **Business-type Activities** - These activities operate like private businesses. The City charges fees to recover the cost of the services provided. The City's Water and Sewer Fund is an example of such activities.
- **Discretely Presented Component Units** - The Discretely Presented Component Units are legally separate organizations for which the City Commission appoints the authority's board and there is a degree of financial accountability to the City. The Downtown Development Authority, Principal Shopping District, and Local Development Finance Authority are examples of such activities.

As stated previously, the government-wide statements report on an *accrual* basis of accounting. However, the governmental funds report on a *modified accrual* basis. Under modified accrual accounting, revenues are recognized when they are measurable and available to pay obligations of the fiscal period; expenditures are recognized when they are due when the related fund liability is incurred.

Because of the different basis of accounting between the fund statements (described below) and the government-wide statements, reconciliations between the two statement types are provided in the financial statements. The following summarizes the most common impacts of transitioning from modified accrual to full accrual accounting:

- Capital assets used in governmental activities (depreciation/amortization) are not reported on the fund financial statements of the governmental funds; however, depreciation/amortization expense is reported on the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statement but is reported as expenditures on the fund financial statements of the governmental funds.
- Long-term liabilities, such as reserves for sick and annual leave (compensated absences), etc. appear as liabilities on the government-wide statements; however, they will not appear on the fund financial statements unless current resources are used to pay a specific obligation.
- Bond proceeds are reported as liabilities on the government-wide statements but are recorded as other financing sources on the fund financial statements.

In addition, it should be noted that the government-wide financial statements include the net value of the City's general capital assets such as land, buildings, equipment, infrastructure, etc. These values are not included in the fund financial statements.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements (Reporting the City's Major Funds)

The fund financial statements provide information on the City's major (significant) funds, and aggregated nonmajor funds. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar.

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the City uses to keep track of specific sources of funding and spending for a particular purpose. State law or policy requires some separate funds, such as funds required by grant agreements. Funds are also utilized to track specific operations; these include the enterprise funds, which includes the Water and Sewer Fund.

The *basic financial statements* report major funds as defined by the Governmental Accounting Standards Board (GASB) in separate columns. Statement 34 defines a "major fund" as the General Fund, and any governmental or enterprise fund which has either total assets, total liabilities, total revenues or total expenditures/expenses that equal at least ten (10) percent of those categories for either the governmental funds or the enterprise funds and where the individual fund total also exceeds five (5) percent of those categories for governmental and enterprise funds combined. The major funds for City include the General Fund, Major Street Fund, Fantasy Forest Capital Projects Fund, Wilson Center Capital Projects Fund, and the Water and Sewer Fund. All other funds are classified as nonmajor funds and are reported in aggregate by the applicable fund type. The City includes detailed information on its nonmajor funds in other supplementary sections of this report.

The City of St. Johns funds are divided into four categories - governmental, proprietary, component unit, and fiduciary - and use different accounting approaches:

- **Governmental Funds** - Most of the City's basic services are reported in the governmental funds. The focus of these funds is how cash and other financial assets that can be readily converted to cash flow in and out during the course of the fiscal year and how the balances left at year-end are available for spending on future services. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps determine whether there are more or fewer financial resources that may be expended in the near future to finance the City's programs. Governmental funds include the *General Fund*, as well as *Special Revenue Funds* (where use of fund balance is restricted), *Debt Service Funds* (used to report debt tax millage collections and payment of long-term debt), and *Capital Projects Funds* (used to report major capital acquisitions and construction).
- **Proprietary Funds** - Services, for which the City charges customers a fee, are generally reported in proprietary funds. Proprietary funds use the same *accrual* basis of accounting used in the government-wide statements and by private business. The City has two types of proprietary funds. *Enterprise funds* report activities that provide supplies and/or services to the general public, such as the Water and Sewer Fund. *Internal service funds* report activity associated with goods and services provided to other funds and departments of the City on a cost reimbursement basis, such as the Motor Pool Fund.
- **Fiduciary Funds** - The City acts as a trustee or fiduciary in certain instances. The City's fiduciary activities are reported in separate Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position. These funds are reported using the accrual basis of accounting. The government-wide statements *exclude* the fiduciary fund activities and balances because these assets are not available to the City to fund its operations.
- **Discretely Presented Component Units** - The Discretely Presented Component Units are legally separate organizations for which the City Commission appoints the authority's board and there is a degree of financial accountability to the City. The Downtown Development Authority, Principal Shopping District, and Local Development Finance Authority are examples of such activities.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the detail provided in the government-wide and fund financial statements.

Required Supplementary Information

Following the Basic Financial Statements is additional Required Supplementary Information (RSI), which further explains and supports the information in the financial statements. RSI includes budgetary comparison schedules for the General Fund and the major special revenue funds. It also includes required schedules for the City's defined benefit pension plan.

Other Supplementary Information

Other Supplementary Information includes combining financial statements for nonmajor governmental funds. These funds, except for the fiduciary funds, are added together, by fund type, and are presented in aggregate single columns in the appropriate basic financial statements.

FINANCIAL ANALYSIS OF THE CITY OF ST. JOHNS AS A WHOLE

The following table shows, in a condensed format, a comparative analysis of the net position as of June 30, 2025, and 2024.

Net Position as of June 30, 2025 and 2024:

	Governmental		Business-type		Total	
	Activities	2025	Activities	2025	2025	2024*
ASSETS						
Current and other assets	\$ 8,077,704	\$ 7,684,259	\$ 6,700,565	\$ 6,435,631	\$ 14,778,269	\$ 14,119,890
Capital assets	16,740,472	15,287,744	14,649,783	14,505,359	31,390,255	29,793,103
TOTAL ASSETS	24,818,176	22,972,003	21,350,348	20,940,990	46,168,524	43,912,993
DEFERRED OUTFLOWS OF RESOURCES	746,244	828,086	377,832	573,645	1,124,076	1,401,731
LIABILITIES						
Current	1,381,928	705,525	1,173,733	1,020,266	2,555,661	1,725,791
Noncurrent	8,832,994	8,621,829	9,189,096	10,630,031	18,022,090	19,251,860
TOTAL LIABILITIES	10,214,922	9,327,354	10,362,829	11,650,297	20,577,751	20,977,651
NET POSITION						
Net investment in capital assets	14,611,060	13,169,326	6,564,246	5,681,122	21,175,306	18,850,448
Restricted	2,245,207	3,550,461	1,237,443	1,217,374	3,482,650	4,767,835
Unrestricted	(1,506,769)	(2,247,052)	3,563,662	2,965,842	2,056,893	718,790
TOTAL NET POSITION	\$ 15,349,498	\$ 14,472,735	\$ 11,365,351	\$ 9,864,338	\$ 26,714,849	\$ 24,337,073

*The amounts as of June 30, 2024, have not been updated for the adoption of GASB Statement No. 101.

Net position may serve over time as a useful indicator of a government's financial position. The City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$26,714,849 as of June 30, 2025. A portion of the City's net position, \$2,056,893, reflects its balance of unrestricted net position.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

The City's net position invested in capital assets (e.g., land, buildings, equipment), less any related debt used to acquire those assets that are still outstanding was \$21,175,306 at June 30, 2025. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$3,482,650, represents resources that are subject to external restrictions on how they may be used.

Overall net position increased by \$2,458,111 during the current year as indicated below.

Changes in Net Position for the Fiscal Year Ended June 30, 2025 and 2024

The condensed financial information on the following page was derived from the government-wide Statement of Activities and reflects how the City's net position changed between fiscal years 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024*	2025	2024*	2025	2024*
REVENUES						
Program revenue						
Charges for services	\$ 2,090,611	\$ 1,880,514	\$ 6,334,791	\$ 6,008,657	\$ 8,425,402	\$ 7,889,171
Operating grants and contributions	1,326,922	2,115,519	33,981	-	1,360,903	2,115,519
Capital grants and contributions	1,233,162	195,824	-	-	1,233,162	195,824
General revenues						
Property taxes	3,830,882	3,502,246	-	-	3,830,882	3,502,246
State shared revenue	969,634	968,946	-	-	969,634	968,946
Local community stabilization	219,721	190,570	-	-	219,721	190,570
Investment earnings	233,978	23,597	57,156	33,774	291,134	57,371
Gain (loss) on sale of capital assets	383	35,094	-	-	383	35,094
Miscellaneous	111,624	136,654	154,069	74,114	265,693	210,768
TOTAL REVENUES	10,016,917	9,048,964	6,579,997	6,116,545	16,596,914	15,165,509
EXPENSES						
General government	2,716,009	1,868,990	-	-	2,716,009	1,868,990
Public safety	2,814,852	2,156,969	-	-	2,814,852	2,156,969
Public works	2,666,857	2,477,106	-	-	2,666,857	2,477,106
Health and welfare	115,470	92,376	-	-	115,470	92,376
Recreation and culture	638,698	1,093,200	-	-	638,698	1,093,200
Water and sewer	-	-	5,062,688	4,568,683	5,062,688	4,568,683
Interest on long-term debt	124,229	32,165	-	-	124,229	32,165
TOTAL EXPENSES	9,076,115	7,720,806	5,062,688	4,568,683	14,138,803	12,289,489
Increase (decrease) in net position before transfers	940,802	1,328,158	1,517,309	1,547,862	2,458,111	2,876,020
Transfers	-	27,043	-	(27,043)	-	-
Change in net position	940,802	1,355,201	1,517,309	1,520,819	2,458,111	2,876,020
Net position, beginning of the year	14,408,696	13,117,534	9,848,042	8,343,519	24,256,738	21,461,053
Net position, end of the year	\$ 15,349,498	\$ 14,472,735	\$ 11,365,351	\$ 9,864,338	\$ 26,714,849	\$ 24,337,073

*The amounts for the year ended June 30, 2024 have not been updated for the adoption of GASB Statement No. 101.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

Fiscal year 2025 results showed an increase in net position from \$14,408,696 to \$15,349,498. This is an increase of approximately 7% from the prior fiscal year. The largest revenue source was property taxes which consists of approximately 38% of the total revenues. The largest expenses are related to public safety and public works which make up approximately 31% and 29%, respectively, of the total expenses. Key elements of the increase in net position are as follows:

- Operating grants and contributions decreased approximately \$789,000, due to an ARPA grant utilized in the prior year.
- Capital grants increased approximately \$1,037,000, due to a Fantasy Forest grant and various Fantasy Forest donations.
- General government expenses increased by approximately \$847,000 due to the Fantasy Forest project.

Business-type Activities

Fiscal year 2025 results showed an increase in net position from \$9,848,042 to \$11,365,351. This is an increase of approximately 15% from the prior fiscal year. Key elements of the increase in net position are as follows:

- Charges for services increased approximately \$326,000, due mainly to increased water and sewer rates and usage.

FINANCIAL ANALYSIS OF THE CITY OF ST. JOHNS' MAJOR AND NONMAJOR FUNDS

As the City completed fiscal year 2025, its governmental funds reported a positive *combined* fund balance. The net changes are summarized in the following chart:

Governmental Funds

Fund Balance as of:	General	Major Street	Fantasy Forest	Wilson Center	Nonmajor Governmental Funds	Total
June 30, 2025	\$ 2,603,622	\$ 649,707	\$ 567,565	\$ 2,134,801	\$ 917,762	\$ 6,873,457
June 30, 2024	\$ 3,207,862	\$ 546,838	\$ 52,981	\$ 2,076,708	\$ 873,934	\$ 6,758,323
Change	\$ (604,240)	\$ 102,869	\$ 514,584	\$ 58,093	\$ 43,828	\$ 115,134

General Fund

The General Fund is the chief operating fund of the City. Unless otherwise required by statute, contractual agreement, or Commission policy, all City revenues and expenditures are recorded in the General Fund. At the end of the current fiscal year, the total fund balance had decreased approximately 19%, due to a decrease in grant revenue and an increase in attorney fees and salary expenses for added positions.

Major Street Fund

The Major Street Fund accounts for revenues received from the State of Michigan for the City's share of State gasoline and weight taxes, which is used for maintenance of major streets. At the end of the current fiscal year, the total fund balance had increased approximately 19% as a result of an increase in Act 51 funding and transfers into the fund to cover projects.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

Fantasy Forest Fund

The Fantasy Forest Fund accounts for the acquisition of capital assets or construction of the Fantasy Forest project not being financed by proprietary funds. At the end of the current fiscal year, the total fund balance was \$567,565.

Wilson Center Fund

The Wilson Center Fund accounts for the acquisition of capital assets or construction of the Wilson Center project not being financed by proprietary funds. At the end of the current fiscal year, the total fund balance was \$2,134,801.

General Fund Budgetary Highlights

The City's budget is a dynamic document. Although adopted in May (prior to the start of the fiscal year), the budget is amended during the course of the fiscal year to reflect changing operational demands.

Actual General Fund revenues and other financing sources totaled \$5,722,834, or \$186,388 (3%) more than the final amended budget which was increased from the original budget by \$111,612. General Fund actual expenditures and other financing uses came in at \$6,327,074 and the final amended budget was \$7,220,369, which was approximately 12% more than actual. The final amended budget was 20% higher than the originally adopted budget after new information became available requiring the amendments. The significant variances related to the General Fund's budget are noted below.

	Original Budget	Final Amended Budget	Variance between Original and Final Budgets	Actual	Variance between Final Budget and Actual
Revenue and Other Financing Sources					
Taxes	\$ 2,825,826	\$ 2,825,826	\$ -	\$ 2,797,946	\$ (27,880)
Intergovernmental	1,152,135	1,219,090	66,955	1,199,815	(19,275)
Interest and rent	40,381	40,381	-	129,300	88,919
Subscription-based IT arrangements	-	-	-	126,930	126,930
Expenditures and Other Financing Uses					
Public safety					
Police department	1,851,371	1,892,980	41,609	1,887,553	5,427
Public works					
Department of public works	479,017	531,736	52,719	529,311	2,425
Recreation and culture					
City parks	174,866	180,087	5,221	165,939	14,148
Capital outlay	586,154	745,208	159,054	552,242	192,966
Transfers out	266,833	968,500	701,667	298,666	669,834

- Actual tax revenue was lower than the final budgeted amount due to board of review adjustments, tax tribunals and TIF captures.
- Actual intergovernmental revenue was lower than the final budgeted amount because the City did not receive a grant that was anticipated.
- Amounts budgeted for police department expenditures were amended during the year for an annual grant related to the body worn cameras received.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

- Amounts budgeted for public works expenditures were amended during the year when a project to replace downtown 200 & 300 blocks light poles that was originally budgeted in the prior year did not get completed till the start of this fiscal year.
- Actual capital outlay expenditures were lower than budgeted amount due to city office renovations not being completed during the fiscal year.
- Amounts budgeted for transfers out were amended during the year to transfer assigned fund balance related to equipment replacement funds for future equipment replacement. Actual transfers out expenditures were lower than the final budgeted amount because it was decided to keep equipment replacement funds in the general fund.

Water and Sewer Fund

The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. The Water and Sewer Fund, the City's sole enterprise fund, accounts for the operations and maintenance required to provide water and sewer services to the general public with the costs (expenses, including depreciation) being financed or recovered primarily through user charges.

Enterprise Funds	
Net Position as of:	Water and Sewer
June 30, 2025	\$ 11,365,351
June 30, 2024	\$ 9,848,042
Change	\$ 1,517,309

At the end of the current fiscal year, the total fund balance had increased approximately 15% as a result of increased water charges due to usage and rates.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - As of June 30, 2025, the City's investment in capital assets includes land, land improvements, buildings and improvements, vehicles, furniture and equipment, right-to-use software, drainage flowage rights, infrastructure, water and sewer systems, and construction in progress. (These capital assets do not include those of the discretely presented component units). Refer to Note 4 of the notes to the financial statements for more detailed information related to capital assets.

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

The summary of capital assets below shows the net capital assets for both governmental and business-type activities as of June 30, 2025:

	<u>June 30, 2024</u>	<u>Change</u>	<u>June 30, 2025</u>
Governmental Activities			
Land	\$ 1,301,113	\$ -	\$ 1,301,113
Construction in progress	924,346	1,033,655	1,958,001
Land improvements, net	762,995	(85,675)	677,320
Buildings and improvements, net	1,609,057	89,323	1,698,380
Vehicles, net	1,548,458	34,677	1,583,135
Furniture, net	230,120	(4,294)	225,826
Equipment - right to use, net	130,302	(30,659)	99,643
Software - right to use, net	-	108,468	108,468
Drainage flowage rights, net	366,461	(11,386)	355,075
Infrastructure, net	<u>8,414,892</u>	<u>318,619</u>	<u>8,733,511</u>
 Total governmental activities	 <u>15,287,744</u>	 <u>1,452,728</u>	 <u>16,740,472</u>
 Business-type Activities	 	 	
Land	169,161	-	169,161
Construction in progress	18,193	202,891	221,084
Water system, net	3,284,044	429,328	3,713,372
Sewer system, net	10,366,394	(768,714)	9,597,680
Equipment, net	<u>667,567</u>	<u>280,919</u>	<u>948,486</u>
 Total business-type activities	 <u>14,505,359</u>	 <u>144,424</u>	 <u>14,649,783</u>
 Capital assets, net	 <u>\$ 29,793,103</u>	 <u>\$ 1,597,152</u>	 <u>\$ 31,390,255</u>

The net increase/(decrease) in the City's investment in capital assets for the governmental and business-type activities in the current year was a result of the following:

- City Annual Street millage program
- Fantasy Forest project
- Higham & Spring Street Parking Lot
- Recirculation Tank
- Hose for Engine 34
- Zero turn mower
- Purchase of new DPW vehicles
- Depot Renovations
- Wilson Center renovations
- Fire Department gear
- Meter towers
- Water department truck
- Morton Street water main
- Tertiary Filter 1

CITY OF ST. JOHNS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term Obligations - At the end of the current year, the City's primary government had one long-term obligations outstanding aside from compensated absences. Refer to Note 5 to the financial statements for more detailed information related to long-term debt.

	<u>June 30, 2024*</u>	<u>Change</u>	<u>June 30, 2025</u>
Governmental Activities			
General obligation bonds	\$ 3,093,899	\$ (6,260)	\$ 3,087,639
Direct borrowing and direct placements	1,126,227	(59,826)	1,066,401
Compensated absences	<u>215,324</u>	<u>94,412</u>	<u>309,736</u>
 Total governmental activities	 <u>4,435,450</u>	 <u>28,326</u>	 <u>4,463,776</u>
 Business-type Activities			
General obligation bonds	8,715,000	(720,000)	7,995,000
Direct borrowing and direct placements	242,843	(37,350)	205,493
Compensated absences	<u>91,622</u>	<u>46,832</u>	<u>138,454</u>
 Total business-type activities	 <u>9,049,465</u>	 <u>(710,518)</u>	 <u>8,338,947</u>
 Total long-term obligations	 <u>\$ 13,484,915</u>	 <u>\$ (682,192)</u>	 <u>\$ 12,802,723</u>

*The amounts as of June 30, 2024, have not been updated for the adoption of GASB Statement No. 101.

Long-term debt for the subscription of cloud-based budget management software called ClearGov was obtained during the current fiscal year while all other debt decreased during the fiscal year as a result of scheduled debt service payments.

Limitations on Debt

State statute limits the City's debt obligations to 10 percent of the current state equalized value (SEV), net of certain adjustments. The City's SEV as of June 30, 2025, net of adjustments, was approximately \$385 million; therefore, the City's debt limitation was approximately \$38 million. The City remains below its legal debt limit by approximately \$34 million. The City's computation of the legal debt limit is shown in the statistical section of this report.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS & EFFECTS

The following factors were considered in preparing the City's budget for the 2026 fiscal year:

- Healthcare costs will increase with the rise in premiums being approximately 7%.
- Taxable values are increasing resulting in fairly stable property tax revenue.
- Capital projects in capital improvement plan including Fantasy Forest, Wilson Center and parking improvements.
- Rising costs due to inflation.

CONTACTING THE CITY OF ST. JOHNS

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If there are questions about this report, or a need for additional information, contact the City at (989) 224-8944.

BASIC FINANCIAL STATEMENTS

CITY OF ST. JOHNS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 5,754,708	\$ 3,423,182	\$ 9,177,890	\$ 1,024,899
Investments	144,812	291,967	436,779	-
Receivables, net	352,895	1,540,520	1,893,415	-
Due from other governmental units	947,973	-	947,973	18,688
Inventory	14,974	142,425	157,399	-
Prepays	185,428	850	186,278	-
Total current assets	<u>7,400,790</u>	<u>5,398,944</u>	<u>12,799,734</u>	<u>1,043,587</u>
Noncurrent assets				
Restricted cash	-	1,301,621	1,301,621	-
Investments	141,818	-	141,818	-
Equity interest in ambulance service authority	535,096	-	535,096	-
Capital assets not being depreciated/amortized	3,259,114	390,245	3,649,359	-
Capital assets, net of accumulated depreciation/amortization	13,481,358	14,259,538	27,740,896	-
Total noncurrent assets	<u>17,417,386</u>	<u>15,951,404</u>	<u>33,368,790</u>	<u>-</u>
TOTAL ASSETS	<u>24,818,176</u>	<u>21,350,348</u>	<u>46,168,524</u>	<u>1,043,587</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	-	114,956	114,956	-
Deferred outflows of resources related to pension	<u>746,244</u>	<u>262,876</u>	<u>1,009,120</u>	<u>-</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>746,244</u>	<u>377,832</u>	<u>1,124,076</u>	<u>-</u>
LIABILITIES				
Current liabilities				
Accounts payable	572,048	181,139	753,187	1,115
Accrued liabilities	194,903	26,554	221,457	2,500
Deposits payable	-	20,330	20,330	-
Accrued interest payable	68,347	64,178	132,525	-
Current portion of compensated absences	241,595	107,994	349,589	-
Current portion of long-term debt	305,035	773,538	1,078,573	-
Total current liabilities	<u>1,381,928</u>	<u>1,173,733</u>	<u>2,555,661</u>	<u>3,615</u>
Noncurrent liabilities				
Noncurrent portion of compensated absences	68,141	30,460	98,601	-
Noncurrent portion of long-term debt	3,849,005	7,426,955	11,275,960	-
Net pension liability	<u>4,915,848</u>	<u>1,731,681</u>	<u>6,647,529</u>	<u>-</u>
Total noncurrent liabilities	<u>8,832,994</u>	<u>9,189,096</u>	<u>18,022,090</u>	<u>-</u>
TOTAL LIABILITIES	<u>10,214,922</u>	<u>10,362,829</u>	<u>20,577,751</u>	<u>3,615</u>
NET POSITION				
Net investment in capital assets	14,611,060	6,564,246	21,175,306	-
Restricted				
Streets	1,176,616	-	1,176,616	-
Garbage	369,232	-	369,232	-
Drug law enforcement	1,342	-	1,342	-
Debt service	-	1,237,443	1,237,443	-
Capital projects	698,017	-	698,017	-
Unrestricted	<u>(1,506,769)</u>	<u>3,563,662</u>	<u>2,056,893</u>	<u>1,039,972</u>
TOTAL NET POSITION	<u>\$ 15,349,498</u>	<u>\$ 11,365,351</u>	<u>\$ 26,714,849</u>	<u>\$ 1,039,972</u>

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				Component Units	
					Primary Government					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total			
Primary government										
Governmental activities										
General government	\$ 2,716,009	\$ 350,533	\$ -	\$ -	\$ (2,365,476)	\$ -	\$ (2,365,476)	\$ -		
Public safety	2,814,852	151,211	29,667	14,500	(2,619,474)	-	(2,619,474)	-		
Public works	2,666,857	1,469,450	1,190,658	-	(6,749)	-	(6,749)	-		
Health and welfare	115,470	-	93,871	-	(21,599)	-	(21,599)	-		
Recreation and culture	638,698	119,417	12,726	1,218,662	712,107	-	712,107	-		
Interest on long-term debt	124,229	-	-	-	(124,229)	-	(124,229)	-		
Total governmental activities	<u>9,076,115</u>	<u>2,090,611</u>	<u>1,326,922</u>	<u>1,233,162</u>	<u>(4,425,420)</u>	<u>-</u>	<u>(4,425,420)</u>	<u>-</u>		
Business-type activities										
Water and sewer	<u>5,062,688</u>	<u>6,334,791</u>	<u>33,981</u>	<u>-</u>	<u>-</u>	<u>1,306,084</u>	<u>1,306,084</u>	<u>-</u>		
Total primary government	<u><u>\$ 14,138,803</u></u>	<u><u>\$ 8,425,402</u></u>	<u><u>\$ 1,360,903</u></u>	<u><u>\$ 1,233,162</u></u>	<u><u>(4,425,420)</u></u>	<u><u>1,306,084</u></u>	<u><u>(3,119,336)</u></u>	<u><u>-</u></u>		
Component units										
Downtown development authority	\$ 90,096	\$ -	\$ -	\$ -	-	-	-	-	(90,096)	
Principal shopping district	89,061	-	94,912	-	-	-	-	-	5,851	
Local development finance authority	59,598	-	-	-	-	-	-	-	(59,598)	
Total component units	<u>\$ 238,755</u>	<u>\$ -</u>	<u>\$ 94,912</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,843)</u>	
General revenues										
Property taxes					3,830,882	-	3,830,882	-	273,993	
State shared revenue					969,634	-	969,634	-		
Local community stabilization					219,721	-	219,721	-		
Investment earnings					233,978	57,156	291,134	-	1,259	
Gain on sale of capital assets					383	-	383	-		
Other					111,624	154,069	265,693	-		
Total general revenues					<u>5,366,222</u>	<u>211,225</u>	<u>5,577,447</u>	<u>-</u>	<u>275,252</u>	
Change in net position										
Net position, beginning of year, as previously reported					<u>940,802</u>	<u>1,517,309</u>	<u>2,458,111</u>	<u>-</u>	<u>131,409</u>	
Change in accounting principle					<u>(64,039)</u>	<u>(16,296)</u>	<u>(80,335)</u>	<u>-</u>		
Net position, beginning of year, as restated					<u>14,408,696</u>	<u>9,848,042</u>	<u>24,256,738</u>	<u>-</u>	<u>908,563</u>	
Net position, end of the year					<u><u>\$ 15,349,498</u></u>	<u><u>\$ 11,365,351</u></u>	<u><u>\$ 26,714,849</u></u>	<u><u>\$ 1,039,972</u></u>		

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	Special Revenue		Capital Projects		Nonmajor Governmental Funds		Total
	General	Major Street	Fantasy Forest	Wilson Center			
ASSETS							
Cash and cash equivalents	\$ 2,094,177	\$ 518,119	\$ 83,868	\$ 2,134,801	\$ 882,715	\$ 5,713,680	
Investments	286,630	-	-	-	-	286,630	
Receivables							
Accounts	348,945	-	-	-	-	348,945	
Special assessments	-	-	-	-	3,950	3,950	
Due from other governmental units	180,303	142,147	576,538	-	48,985	947,973	
Prepaid expenditures	185,428	-	-	-	-	185,428	
TOTAL ASSETS	\$ 3,095,483	\$ 660,266	\$ 660,406	\$ 2,134,801	\$ 935,650	\$ 7,486,606	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 304,557	\$ 8,013	\$ 92,841	\$ -	\$ 10,771	\$ 416,182	
Accrued liabilities	187,304	2,546	-	-	3,167	193,017	
TOTAL LIABILITIES	491,861	10,559	92,841	-	13,938	609,199	
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	-	-	3,950	3,950	
FUND BALANCES							
Nonspendable	185,428	-	-	-	-	185,428	
Restricted	-	649,707	567,565	2,134,801	917,762	4,269,835	
Assigned	1,439,357	-	-	-	-	1,439,357	
Unassigned	978,837	-	-	-	-	978,837	
TOTAL FUND BALANCES	2,603,622	649,707	567,565	2,134,801	917,762	6,873,457	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,095,483	\$ 660,266	\$ 660,406	\$ 2,134,801	\$ 935,650	\$ 7,486,606	

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances - governmental funds \$ 6,873,457

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 28,217,225
Accumulated depreciation/amortization is	<u>(12,533,212)</u>
Capital assets, net	15,684,013

Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the government-wide statement of net position.

Net position of governmental activities accounted for in the internal service fund	525,629
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Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the funds.	3,950
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Equity interest in Clinton Area Ambulance Service Authority is not a current financial resource and therefore is not reported as an asset in the governmental funds.	535,096
--	---------

Governmental funds report actual pension expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pensions	746,244
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Capitalized bond premiums	(87,639)
Accrued interest payable	<u>(59,903)</u>
Compensated absences	<u>(303,760)</u>
Long-term debt	<u>(3,651,741)</u>
Net pension liability	<u>(4,915,848)</u>
	<u>(9,018,891)</u>

Net position of governmental activities \$ 15,349,498

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025

	Special Revenue		Capital Projects		Nonmajor Governmental Funds	Total
	General	Major Street	Fantasy Forest	Wilson Center		
REVENUES						
Taxes	\$ 2,797,946	\$ -	\$ -	\$ -	\$ 1,163,886	\$ 3,961,832
Special assessments	-	-	-	-	2,158	2,158
Licenses and permits	114,214	-	-	-	-	114,214
Intergovernmental	1,199,815	845,843	576,538	-	371,094	2,993,290
Charges for services	1,205,297	-	-	-	590,920	1,796,217
Fines and forfeitures	7,745	-	-	-	-	7,745
Investment earnings and rent	129,300	417	15,910	104,448	3,927	254,002
Other	141,587	2,528	642,123	-	6,851	793,089
TOTAL REVENUES	5,595,904	848,788	1,234,571	104,448	2,138,836	9,922,547
EXPENDITURES						
Current						
General government	2,087,592	-	-	-	-	2,087,592
Public safety	2,200,596	-	-	-	-	2,200,596
Public works	529,311	858,259	-	-	1,470,511	2,858,081
Health and welfare	115,470	-	-	-	-	115,470
Recreation and culture	367,931	-	-	-	-	367,931
Debt service	175,266	-	-	-	-	175,266
Capital outlay	552,242	-	954,987	46,355	-	1,553,584
TOTAL EXPENDITURES	6,028,408	858,259	954,987	46,355	1,470,511	9,358,520
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(432,504)	(9,471)	279,584	58,093	668,325	564,027
OTHER FINANCING SOURCES (USES)						
Transfers in	-	445,582	235,000	-	581,354	1,261,936
Transfers out	(298,666)	(333,242)	-	-	(1,205,851)	(1,837,759)
Subscription-based IT arrangements	126,547	-	-	-	-	126,547
Sale of capital assets	383	-	-	-	-	383
TOTAL OTHER FINANCING SOURCES (USES)	(171,736)	112,340	235,000	-	(624,497)	(448,893)
NET CHANGE IN FUND BALANCES	(604,240)	102,869	514,584	58,093	43,828	115,134
Fund balances, beginning of year, as previously presented	3,207,862	546,838	-	2,076,708	926,915	6,758,323
Adjustments to beginning fund balances	-	-	52,981	-	(52,981)	-
Fund balances, beginning of year, as restated	3,207,862	546,838	52,981	2,076,708	873,934	6,758,323
Fund balances, end of year	\$ 2,603,622	\$ 649,707	\$ 567,565	\$ 2,134,801	\$ 917,762	\$ 6,873,457

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds \$ 115,134

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over the estimated useful lives as depreciation/amortization expense. In the current period, these amounts are:

Capital outlay	\$ 2,452,332
Depreciation/amortization expense	<u>(1,133,675)</u>
Excess of capital outlay over depreciation/amortization expense	1,318,657

Internal service funds are used by management to charge the costs of certain activities to individual funds.

Change in net position of internal service fund	(16,536)
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds. These activities consist of:

Change in equity interest in the Clinton Area Ambulance Service Authority	93,871
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Certain transactions related to long-term debt are reported as expenditures or other financing sources/uses in governmental funds, but the borrowings increase long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Direct borrowings	(126,547)
Decrease in capitalized bond premiums	6,260
Principal retirement	<u>75,763</u>
Excess of direct borrowings over principal retirement	(44,524)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

(Increase) in accrued interest payable	(20,031)
(Increase) in compensated absences	(31,535)
(Increase) in net pension liability	(392,392)
(Decrease) in deferred outflows of resources related to pensions	<u>(81,842)</u>
	(525,800)
Change in net position of governmental activities	\$ 940,802

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
	<u>Water and Sewer</u>	<u>Motor Pool</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,423,182	\$ 41,028
Investments	291,967	-
Accounts receivables, net	1,540,520	-
Inventory	142,425	14,974
Prepays	850	-
Total current assets	<u>5,398,944</u>	<u>56,002</u>
Noncurrent assets		
Restricted cash	1,301,621	-
Capital assets not being depreciated/amortized	390,245	-
Capital assets, net of accumulated depreciation/amortization	<u>14,259,538</u>	<u>1,056,459</u>
Total noncurrent assets	<u>15,951,404</u>	<u>1,056,459</u>
TOTAL ASSETS	<u>21,350,348</u>	<u>1,112,461</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges on refunding	114,956	-
Deferred outflows of resources related to pensions	<u>262,876</u>	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>377,832</u>	<u>-</u>
LIABILITIES		
Current liabilities		
Accounts payable	181,139	155,866
Accrued liabilities	26,554	1,886
Customer deposits	20,330	-
Accrued interest payable	64,178	8,444
Current portion of compensated absences	107,994	4,662
Current portion of long-term debt	<u>773,538</u>	<u>97,487</u>
Total current liabilities	<u>1,173,733</u>	<u>268,345</u>
Noncurrent liabilities		
Noncurrent portion of compensated absences	30,460	1,314
Noncurrent portion of long-term debt	7,426,955	317,173
Net pension liability	<u>1,731,681</u>	-
Total noncurrent liabilities	<u>9,189,096</u>	<u>318,487</u>
TOTAL LIABILITIES	<u>10,362,829</u>	<u>586,832</u>
NET POSITION		
Net investment in capital assets	6,564,246	641,799
Restricted for debt service	1,237,443	-
Unrestricted	<u>3,563,662</u>	<u>(116,170)</u>
TOTAL NET POSITION	<u>\$ 11,365,351</u>	<u>\$ 525,629</u>

See accompanying notes to the financial statements.

**CITY OF ST. JOHNS
PROPRIETARY FUNDS**
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2025

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
	Water and Sewer	Motor Pool
OPERATING REVENUES		
Charges for services	\$ 6,334,791	\$ 2,292
OPERATING EXPENSES		
Water plant operation	838,193	-
Water distribution	679,771	-
Wastewater plant operation	1,171,238	-
Administrative expenses	917,321	-
Mobile equipment operation	-	422,524
Depreciation/amortization expense	<u>1,190,460</u>	<u>167,548</u>
TOTAL OPERATING EXPENSES	<u>4,796,983</u>	<u>590,072</u>
OPERATING INCOME (LOSS)	<u>1,537,808</u>	<u>(587,780)</u>
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	33,981	-
Investment earnings	57,156	116
Other revenue	154,069	-
Interest and fees expense	<u>(265,705)</u>	<u>(4,695)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(20,499)</u>	<u>(4,579)</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>1,517,309</u>	<u>(592,359)</u>
TRANSFERS		
Transfers in	-	575,823
CHANGE IN NET POSITION	<u>1,517,309</u>	<u>(16,536)</u>
Net position, beginning of year, as previously reported	9,864,338	549,303
Change in accounting principle	<u>(16,296)</u>	<u>(7,138)</u>
Net position, beginning of year, as restated	<u>9,848,042</u>	<u>542,165</u>
Net position, end of year	<u><u>\$ 11,365,351</u></u>	<u><u>\$ 525,629</u></u>

See accompanying notes to the financial statements.

**CITY OF ST. JOHNS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025**

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
	Water and Sewer	Motor Pool
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers and users	\$ 6,674,154	\$ 2,292
Cash paid to/for employees	(1,570,927)	(104,537)
Cash paid to suppliers/vendors	(2,365,707)	(167,261)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	2,737,520	(269,506)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of interfund balances	19,608	605,129
Intergovernmental	33,981	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	53,589	605,129
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital asset acquisitions	(1,334,884)	(301,619)
Principal paid on long-term debt	(757,350)	(110,610)
Interest and fees paid on long-term debt	(272,079)	(6,380)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,364,313)	(418,609)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(291,967)	-
Interest received	57,156	116
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(234,811)	116
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	191,985	(82,870)
Cash and cash equivalents, beginning of year	4,532,818	123,898
Cash and cash equivalents, end of year	\$ 4,724,803	\$ 41,028
Classification on the Statement of Net Position		
Cash and cash equivalents	\$ 3,423,182	\$ 41,028
Restricted cash	1,301,621	-
Cash and cash equivalents, end of year	\$ 4,724,803	\$ 41,028

See accompanying notes to the financial statements.

**CITY OF ST. JOHNS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (CONCLUDED)
YEAR ENDED JUNE 30, 2025**

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
	Water and Sewer	Motor Pool
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ 1,537,808	\$ (587,780)
Cash generated from other revenue	154,069	-
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation/amortization	1,190,460	167,548
(Increase) decrease in:		
Accounts receivable, net	185,294	-
Inventory	14,141	426
Prepays	(25)	-
Deferred outflows of resources	195,813	-
Increase (decrease) in:		
Accounts payable	94,096	151,186
Accrued liabilities	3,983	276
Customer deposits	3,400	-
Compensated absences	30,536	(1,162)
Net pension liability	(672,055)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		\$ 2,737,520
		\$ (269,506)

**CITY OF ST. JOHNS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025**

	<u>Custodial Fund</u>	<u>Current Tax Fund</u>
ASSETS		
Cash and cash equivalents	\$	-
LIABILITIES		
Due to other governmental units	<u> </u>	<u> </u>
NET POSITION	<u> </u>	<u> </u>

**CITY OF ST. JOHNS
FIDUCIARY FUNDS**
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2025

	Custodial Fund
	Current Tax Fund
ADDITIONS	
Collections for other governmental units	<u>\$ 8,657,779</u>
DEDUCTIONS	
Distributions to other governmental units	<u>8,657,779</u>
CHANGE IN NET POSITION	-
Net position, beginning of year	<u> </u>
Net position, end of year	<u>\$ </u>

**CITY OF ST. JOHNS
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025**

	Downtown Development Authority	Principal Shopping District	Local Development Finance Authority	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 42,277	\$ 60,826	\$ 921,796	\$ 1,024,899
Due from other governmental units	- ____	- ____	18,688 ____	18,688 ____
TOTAL ASSETS	42,277 ____	60,826 ____	940,484 ____	1,043,587 ____
LIABILITIES				
Current liabilities				
Accounts payable	- ____	1,115 ____	- ____	1,115 ____
Accrued liabilities	1,250 ____	1,250 ____	- ____	2,500 ____
TOTAL LIABILITIES	1,250 ____	2,365 ____	- ____	3,615 ____
NET POSITION				
Unrestricted	\$ 41,027	\$ 58,461	\$ 940,484	\$ 1,039,972 ____

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
COMPONENT UNITS
COMBINING STATEMENT OF CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2025

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position				Total Component Units
	Expenses	Operating Grants and Contributions	Downtown Development Authority	Principal Shopping District	Local Development Finance Authority		
Component Units							
Community and economic development							
Downtown development authority	\$ 90,096	\$ -	\$ (90,096)	\$ -	\$ -	\$ -	\$ (90,096)
Principal shopping district	89,061	94,912	-	5,851	-	-	5,851
Local development finance authority	<u>59,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,598)</u>	<u>(59,598)</u>	
Total	\$ 238,755	\$ 94,912	(90,096)	5,851	(59,598)	(143,843)	
General revenues							
Property taxes			42,579	-	231,414	273,993	
Investment earnings		100	111	111	1,048	1,259	
Total general revenues	42,679		111	232,462	275,252		
Change in net position		(47,417)		5,962	172,864	131,409	
Net position, beginning of the year	88,444		52,499	767,620	908,563		
Net position, end of the year	\$ 41,027		\$ 58,461	\$ 940,484	\$ 1,039,972		

See accompanying notes to the financial statements.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The City of St. Johns (the "City") is the county seat of Clinton County, Michigan, and has a population of approximately 7,700. The City of St. Johns operates with a City Commission/Manager form of government and provides services to its residents in many areas including general government, law enforcement, highways and streets, human services, and utilities services.

The City has five City Commissioners who are elected at large for overlapping four-year terms. The Commission elects two of its members to serve as Mayor and Vice Mayor. The Commission appoints the City Manager, City Clerk, Finance Director/Treasurer, Assessor, Police Chief, and Fire Chief.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City (primary government) and its component units, entities for which the government is considered to be financially accountable. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City. All component units are included in the City's financial statements and are not audited separately.

Discretely Presented Component Units

These component units are reported in a separate column to emphasize that, while legally separate, the City remains financially accountable for the entity or the nature and significance of the relationship between the entity and the City is such that exclusion of the entity would render the financial statements misleading or incomplete. The financial statements contain the following discretely presented component units:

Principal Shopping District (PSD) - The PSD is governed by a board of no less than eight and no more than twelve directors. The members of the governing board are recommended by the PSD board and appointed by the City Commission. In addition, the Clinton County Board of Commissioners appoints one County representative to the board. The purpose of the PSD is to facilitate programs for an improved growth environment in and near downtown St. Johns, and to assist the downtown area in becoming a stronger mixed-use urban center by encouraging a variety of retail, service, professional, residential, and recreational opportunities. The City has the ability to significantly influence operations of the PSD and also has a potential financial benefit or burden. The PSD is legally separate and fiscally independent of the City. The PSD is included in the City's audited financial statements and separate financial statements have not been issued.

Downtown Development Authority (DDA) - The DDA is governed by a board of no less than eight and no more than twelve directors. The members of the governing board are recommended by the DDA board and appointed by the City Commission. In addition, the Clinton County Board of Commissioners appoints one County representative to the board. The City also has the ability to significantly influence operations of the DDA. Additionally, the DDA's budget is subject to approval by the City Commission. The DDA may issue debt payable solely from tax increment revenues. The full faith and credit of the City may be given for the debt of the DDA. The DDA is included in the City's audited financial statements and separate financial statements have not been issued.

**CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Discretely Presented Component Units (concluded)

Local Development Finance Authority (LDFA) - The LDFA is governed by a ten member board, seven of whom are appointed by the Chief Executive Officer, subject to approval by the City Commission, one of whom is appointed by the Clinton County Board of Commissioners, and two of whom are appointed by the chief executive officer of St. Johns Public Schools. The purpose of the LDFA is to eliminate the causes of unemployment, under-employment, and joblessness and to promote economic growth in the City, pursuant to Act 281 of the Public Acts of Michigan, 1986, as amended. The City has the ability to significantly influence operations of the LDFA and also has a potential financial benefit or burden. The LDFA is legally separate and fiscally independent of the City. The LDFA is included in the City's audited financial statements and separate financial statements have not been issued.

Joint Venture

The City participates in the following activities which are considered to be joint ventures in relation to the City, due to the formation of an organization by contractual agreement between two or more participants that maintain joint control, financial interest, and financial responsibility.

Clinton Area Ambulance Service Authority (CAASA) - The City is a member of the Clinton Area Ambulance Service Authority (the Authority). The participating municipalities include City of St. Johns, City of Ovid, Village of Fowler, Village of Maple Rapids, Township of Bengal, Township of Bingham, Township of Dallas, Township of Duplain, Township of Essex, Township of Greenbush, Township of Lebanon, and Township of Ovid. The Authority is considered a Municipal Emergency Service Authority as provided in the Emergency Services to Municipalities Act, 1988 PA 57, and MCL 124.601. The remaining formation and operating guidelines, etc. are detailed in the Authority's Articles of Incorporation and Bylaws and are maintained in the Authority's administrative offices. The Board is comprised of fourteen members, two members from the City of St. Johns and one member from each of the remaining municipalities. A Director oversees the day-to-day operations of the Authority.

CAASA has no stockholders and all monies received are to be used for certain specified purposes in accordance with the joint venture agreement between the constituent municipalities. CAASA is intended to operate as much as possible from revenues derived from operations. However, each municipality is responsible for remitting an annual financial contribution pursuant to a formula based upon a per capita contribution based upon each incorporation municipality's population as determined by the most recent U.S. Department of Census figures.

Due to the City having ongoing financial responsibilities, their equity interest in the Authority has been included in the government-wide financial statements. The City's equity interest in the Authority was \$535,096 as of the year ended March 31, 2025, the most recent financial statements available, as calculated based on the formation agreement. CAASA's government-wide total assets at March 31, 2025, were \$2,343,006 and total liabilities were \$620,940, which resulted in net position of \$1,722,066.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Joint Venture (concluded)

The formation agreement states that at termination and dissolution CAASA, each participating municipality would receive a percentage of the net position after reasonable dissolution costs are deducted and if there were any remaining debts the participating municipalities would be obligated to pay these outstanding balances. Upon dissolution, the net position remaining would be distributed among the then active participating municipalities according to their historical contribution amounts to the Authority as detailed in the agreement. Based on an analysis of the recent contributions made for the year ended March 31, 2025, the City had contributed approximately 31.07% of the total contributions. Therefore, their proportionate share of the net position of CAASA at March 31, 2025, has been recorded in the government-wide financial statements of the City for the fiscal year ended June 30, 2025.

Financial statements of CAASA can be obtained from their administrative office.

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government and its component units as a whole. All non-fiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Governmental activities, which normally are 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 statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (concluded)

FUND FINANCIAL STATEMENTS (concluded)

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 general government, except those required to be accounted for in another fund. Revenues sources include property taxes, license and permits, fines, and state shared revenue.

The *Major Street Fund* accounts for restricted revenues received from the State of Michigan for the City's share of State gasoline and weight taxes, which is used for maintenance of major streets.

The *Fantasy Forest Fund* accounts for the construction of the Fantasy Forest project from intergovernmental grants and other contributions.

The *Wilson Center Fund* accounts for the construction of the Wilson Center project from the issuance of bonds.

The City reports the following *Major Proprietary Fund*:

The *Water and Sewer Fund* accounts for the operations and maintenance required to provide water and sewer services to the general public. The costs (expenses, including depreciation) are financed or recovered primarily through user charges.

Additionally, the City reports the following *Fund Types*:

The *Special Revenue Funds* account for revenue sources that are restricted or committed to expenditures for specific purposes other than debt service, capital projects, or permanent funds.

The *Capital Projects Funds* account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *Internal Service Fund* accounts for the motor equipment used by departments within the City and the related expenses incurred on a cost reimbursement basis.

The *Custodial Fund* accounts for assets held by the City as a custodian for other governments in accordance with state statutes. The City's custodial fund is the Current Tax Fund.

Measurement Focus

The government-wide, proprietary, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus (concluded)

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both "measurable" and "available to finance expenditures of the current period"). The length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements is 60 days. Revenues that are considered measurable but not available are recorded as a receivable and unavailable revenue. Significant revenues susceptible to accrual are special assessments and certain intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt which is recorded when due.

All proprietary (i.e., enterprise and internal service) funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

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 enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of a fiduciary activity. Liabilities to beneficiaries are recognized when an event has occurred that compels the City to disburse fiduciary resources.

If/when both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

The General and Special Revenue Funds' budgets shown as required supplementary information were prepared on the same modified accrual basis used to reflect actual results. The Special Revenue, Debt Service, and Capital Project Funds' budgets shown as other supplementary information were prepared on the same modified accrual basis used to reflect actual results. This basis is consistent with accounting principles generally accepted in the United States of America. The City employs the following procedures in establishing the budgetary data reflected in the financial statements.

- a. Prior to April 1, the City Manager submits to the Commission a proposed budget for the fiscal year beginning the following July 1.
- b. A public hearing is then conducted to obtain taxpayer comments.
- c. No later than the first Commission meeting in June, the budget is required to be legally enacted through passage of a resolution.
- d. The budget is legally adopted at the department level for the General Fund and total expenditure level for the Special Revenue Funds, Debt Service Funds, and Capital Project Funds; however, they are maintained at the account level for control purposes.
- e. The City Manager, or designee, is authorized to transfer budgeted amounts within departmental appropriation accounts; however, any revisions that alter the total expenditures of any department must be approved by the City Commission.
- f. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. There were no encumbrances at year-end.
- g. Budgeted amounts are reported as originally adopted or amended by the City Commission during the year. Individual amendments were appropriately approved by the City Commission as required.
- h. Budget appropriations lapse at year end.

Cash and Cash Equivalents

Cash and cash equivalents consist of checking, certificates of deposit with an original maturity of less than 90 days from the date of purchase, and liquidity investment accounts. The cash equivalents are recorded at cost, which approximates fair value.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents (concluded)

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers' acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.
- g. Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.

Michigan Compiled Laws allow for collateralization of government deposits, if the assets for pledging are acceptable to the State Treasurer under Section 3 of 1855 PA 105, MCL 21.143, to secure deposits of State surplus funds, securities issued by the Federal Loan Mortgage Corporation, Federal National Mortgage Association, or Government National Mortgage Association.

Cash and Cash Equivalents - Restricted

The revenue bonds of the enterprise funds require amounts to be set aside for debt service principal and interest and bond reserves. These amounts have been classified as restricted assets.

Receivables

Receivables consist of amounts due related to charges for services, special assessments, and other amounts owed to the City at year-end.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan for various payments and grants and receivables for charges for services provided to local governmental units.

Leases and Subscription-based Information Technology Arrangements (SBITA)

The City is a lessee and subscriber for noncancelable leases of equipment and subscription of cloud-based software. The City recognizes a lease and subscription liability and an intangible right-to-use the lease and subscription asset in the government-wide financial statements. The City recognizes lease and SBITA liabilities that are considered material and have an initial, individual value that the City would recognize as a capital asset.

At the commencement of the lease and subscription, the City initially measures the lease and SBITA liability at the present value of payments expected to be made during the lease and subscription term. Subsequently, the lease and SBITA liability is reduced by the principal portion of lease payments made. The lease and SBITA asset is initially measured as the initial amount of the lease and SBITA liability, adjusted for lease and SBITA payments made at or before the lease and SBITA commencement date, plus certain initial direct costs. Subsequently, the lease and SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the City determines (1) the discount rate it uses to discount the expected lease and SBITA payments to present value, (2) lease term, and (3) lease and SBITA payments.

- a. The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- b. The lease and SBITA term includes the noncancelable period of the lease and SBITA. Lease and SBITA payments included in the measurement of the lease and SBITA liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and SBITA and will remeasure the lease and SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the lease and SBITA liability.

Lease and SBITA assets are reported with other capital assets and lease and SBITA liabilities are reported with long-term obligations on the statement of net position.

Inventories

Inventories in the enterprise fund consist of water department supplies which are stated at the lower of cost or market on the first in - first out basis. Inventory in the internal service fund consist of consumable motor pool equipment supplies which are stated at the lower of cost or market on the first in - first out basis. The cost of such inventories is recorded as expenses when consumed rather than when purchased.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Prepays

Prepaid expenditures in the governmental funds, such as insurance premiums, which are expected to be written off within the next fiscal year, are included in net current assets. Reported prepaid expenditures are equally offset by nonspendable fund balance, which indicates they do not constitute "available spendable resources" even though they are a component of fund balance.

Capital Assets

PRIMARY GOVERNMENT AND COMPONENT UNIT

Capital assets are recorded (net of accumulated depreciation/amortization, if applicable) in the government-wide financial statements and proprietary fund types. Capital assets are those with an initial individual cost of \$10,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

Land and construction in progress, if any, are not depreciated/amortized. Right to use assets of the City are amortized using the straight-line method over the shorter of the lease and SBITA period or the estimated useful lives. The other capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	10-40 years
Buildings and improvements	20-50 years
Vehicles	5-10 years
Furniture and equipment	3-15 years
Equipment - right to use	2-5 years
Software - right to use	7 years
Drainage flowage rights	25-50 years
Infrastructure	25-50 years
Water system	5-50 years
Sewer system	5-50 years

Accrued Interest Payable

Accrued interest payable is presented for long-term obligations in the applicable financial statements.

Compensated Absences

It is the City's recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirement's.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences (concluded)

Paid time off is earned in varying amounts depending on the number of years of service of an employee and is made available on the anniversary date of the employee. The liability for compensated absences include salary-related benefits, where applicable.

Upon termination, an employee receives payment for the balance of unused paid time off, which has been credited to an employee.

Long-term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from debt proceeds received, are reported as expenses.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in a fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Pension Liability

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

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, a separate financial statement element, represents a consumption of net assets or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. Deferred inflows of resources, a separate financial statement element, represents an acquisition of net assets or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows of Resources (concluded)

The City has several items that qualify for reporting in these categories and are reported in the government-wide financial statement of net position, the governmental funds, or proprietary funds balance sheet/statement of net position.

The City reports deferred outflows of resources and deferred inflows of resources, when applicable, which correspond to the City's net pension liability and are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual plan investment earnings, and contributions subsequent to the measurement date. These amounts are deferred and recognized as an outflow or inflow of resources in the period to which they apply.

The City also reports deferred outflows of resources related to deferred charges on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price, which is deferred and amortized over the shorter of the life of the refunded or refunding debt.

The City also reports deferred inflows of resources, one of which arises only under a modified accrual basis of accounting and qualify for reporting in this category. The City reports unavailable revenue in the governmental funds balance sheet. The governmental funds report unavailable revenues from revenues collected subsequent to 60 days after year end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Property Tax

The City bills and collects its own property taxes and also taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph:

Property taxes are levied on July 1 and December 1 and are payable without penalty through August 14 and February 14, respectively. The July 1 levy is composed of the County's levy, State Education Tax assessment, City's millages and assessments. The December 1 levy is composed of the rest of the County levies, district library, transit, school district, and intermediate school district taxes. All real property taxes not paid to the City by March 1 are turned over to the Clinton County Treasurer for collection. The County Treasurer purchases the receivables of all taxing districts on any delinquent real property taxes. Delinquent personal property taxes are retained by the City for subsequent collection. City property tax revenues are recognized as revenues in the fiscal year levied.

The City is permitted by charter to levy taxes up to 10 mills (\$10 per \$1,000 of taxable valuation) for general governmental services other than the payment of debt service. The City is also permitted to levy additional mills specifically designated for streets and sidewalks, solid waste, and economic development. For the year ended June 30, 2025, the City levied 9.7818 mills per \$1,000 of assessed valuation for general operations, 2.9913 mills for streets and sidewalks, 1.1000 mills for solid waste, and 0.1740 mills for economic development. The total ad valorem and special acts taxable value for the 2024 levy for property within the City was \$306,887,850.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements. Balances for transfers that have not yet cleared as of the balance sheet date are considered interfund receivables and payables.

Restricted Net Position

Restrictions of net position shown in the government-wide financial statements indicate restrictions that have been imposed by outside sources which preclude a portion of net position from their use for unrestricted purposes.

Fund Balance Classifications

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, the City's highest level of decision-making authority is the City Commission. The formal action that is required to be taken to establish a fund balance commitment is a resolution by the City Commission.

For assigned fund balances, the City Commission has authorized the City Manager the ability to assign amounts to a specific purpose. Currently, assigned fund balance represents funds intended to be used by the City for specific purposes that do not meet the criteria to be classified as restricted or committed.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (concluded)

Fund Balance Classification Policies and Procedures (concluded)

The City Commission has adopted a minimum fund balance policy in which the General Fund maintains an unassigned fund balance equal to 15% - 20% of expenditures. The use of fund balance is appropriate to cover large capital projects or emergency expenditures where funds are not available in the current approved operating budget.

For the classification of fund balances, the City considers restricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, the City considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The deposits and investments referred to below have been reported in either the cash and cash equivalents or investments captions on the financial statements, based upon criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of June 30, 2025:

	Primary Government	Component Units	Fiduciary Funds	Total
Cash and cash equivalents	\$ 9,177,890	\$ 1,024,899	\$ -	\$ 10,202,789
Cash - restricted	1,301,621	-	-	1,301,621
Investments - current	436,779	-	-	436,779
Investments - noncurrent	<u>141,818</u>	<u>-</u>	<u>-</u>	<u>141,818</u>
	<u><u>\$ 11,058,108</u></u>	<u><u>\$ 1,024,899</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,083,007</u></u>

As of June 30, 2025, the City had cash, cash equivalents, and investments summarized by the following categorization:

Deposits		
Checking	\$ 5,926,262	
Certificates of deposit	1,501,848	
Petty cash	1,400	
Michigan CLASS Investment Pool	<u>4,653,497</u>	
	<u><u>\$ 12,083,007</u></u>	

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

As of June 30, 2025, the City had deposits and investments subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2025, \$6,616,736 of the City's bank balance of \$7,563,560 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City will minimize custodial credit risk, which is the risk of loss due to the failure of the security issue or backer, by: limiting investments to the types of securities allowed by law; and investing through pre-approved third-party custodians.

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City investment in a single issuer, by diversifying the investment portfolio by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

Interest Rate Risk

In accordance with its investment policy, the City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by designing the investment portfolio with the objective of obtaining a rate of return throughout the budgetary and economic cycles, considering the investment risk constraints and the cash flow characteristics of the portfolio.

As of June 30, 2025, the primary government had the following investments containing interest rate risk:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Michigan CLASS Investment Pool	\$ 4,653,497	0.1068

One day maturity equals .0027, one year equals 1.00.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (concluded)

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

As of June 30, 2025, the primary government had the following investments containing credit risk:

Investment Type	Fair Value	Standard & Poor's Rating
Michigan CLASS Investment Pool	<u>\$ 4,653,497</u>	AAAm

Investments in Entities that Calculate Net Asset Value Per Share

The City holds shares or interests in an investment pool where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

The Michigan CLASS investment pool invest in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It 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.

At the year ended June 30, 2025, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency if Eligible	Redemption Notice Period
Michigan CLASS Investment Pool	<u>\$ 4,653,497</u>	<u>\$ -</u>	No restrictions	None

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

	Transfers In				
	Governmental				Total
	Major Street Fund	Fantasy Forest Fund	Nonmajor Governmental Funds	Internal Service Fund	
Transfers Out					
Governmental					
General Fund	\$ -	\$ 235,000	\$ -	\$ 63,666	\$ 298,666
Major Street Fund	- -	- -	- -	333,242	333,242
Nonmajor governmental funds	<u>445,582</u>	<u>- -</u>	<u>581,354</u>	<u>178,915</u>	<u>1,205,851</u>
Total	<u>\$ 445,582</u>	<u>\$ 235,000</u>	<u>\$ 581,354</u>	<u>\$ 575,823</u>	<u>\$ 1,837,759</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CAPITAL ASSETS

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

Primary Government

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 1,301,113	\$ -	\$ -	\$ 1,301,113
Construction in progress	<u>924,346</u>	<u>1,033,655</u>	<u>-</u>	<u>1,958,001</u>
Total capital assets not being depreciated	<u>2,225,459</u>	<u>1,033,655</u>	<u>-</u>	<u>3,259,114</u>
Capital assets, being depreciated/amortized				
Land improvements	2,049,740	-	-	2,049,740
Buildings and improvements	3,385,243	202,292	-	3,587,535
Vehicles	3,679,815	325,154	(67,708)	3,937,261
Furniture and equipment	485,773	39,367	-	525,140
Equipment - right to use	203,158	-	-	203,158
Software - right to use	-	126,547	-	126,547
Drainage flowage rights	544,275	-	-	544,275
Infrastructure	<u>15,981,824</u>	<u>1,026,936</u>	<u>-</u>	<u>17,008,760</u>
Subtotal	<u>26,329,828</u>	<u>1,720,296</u>	<u>(67,708)</u>	<u>27,982,416</u>
Less accumulated depreciation/amortization for:				
Land improvements	(1,286,745)	(85,675)	-	(1,372,420)
Buildings and improvements	(1,776,186)	(112,969)	-	(1,889,155)
Vehicles	(2,131,357)	(290,477)	67,708	(2,354,126)
Furniture and equipment	(255,653)	(43,661)	-	(299,314)
Equipment - right to use	(72,856)	(30,659)	-	(103,515)
Software - right to use	-	(18,079)	-	(18,079)
Drainage flowage rights	(177,814)	(11,386)	-	(189,200)
Infrastructure	<u>(7,566,932)</u>	<u>(708,317)</u>	<u>-</u>	<u>(8,275,249)</u>
Subtotal	<u>(13,267,543)</u>	<u>(1,301,223)</u>	<u>67,708</u>	<u>(14,501,058)</u>
Net capital assets being depreciated/amortized	<u>13,062,285</u>	<u>419,073</u>	<u>-</u>	<u>13,481,358</u>
Capital assets, net	<u><u>\$ 15,287,744</u></u>	<u><u>\$ 1,452,728</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,740,472</u></u>

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CAPITAL ASSETS (concluded)

Primary Government (concluded)

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Business-type Activities				
Capital assets, not being depreciated				
Land	\$ 169,161	\$ -	\$ -	\$ 169,161
Construction in progress	<u>18,193</u>	<u>202,891</u>	<u>-</u>	<u>221,084</u>
Total capital assets not being depreciated	<u>187,354</u>	<u>202,891</u>	<u>-</u>	<u>390,245</u>
Capital assets, being depreciated				
Water system	7,977,194	626,118	-	8,603,312
Sewer system	29,920,337	87,599	-	30,007,936
Equipment	<u>1,689,111</u>	<u>418,276</u>	<u>-</u>	<u>2,107,387</u>
Subtotal	<u>39,586,642</u>	<u>1,131,993</u>	<u>-</u>	<u>40,718,635</u>
Less accumulated depreciation for:				
Water system	(4,693,150)	(196,790)	-	(4,889,940)
Sewer system	(19,553,943)	(856,313)	-	(20,410,256)
Equipment	<u>(1,021,544)</u>	<u>(137,357)</u>	<u>-</u>	<u>(1,158,901)</u>
Subtotal	<u>(25,268,637)</u>	<u>(1,190,460)</u>	<u>-</u>	<u>(26,459,097)</u>
Net capital assets being depreciated	<u>14,318,005</u>	<u>(58,467)</u>	<u>-</u>	<u>14,259,538</u>
Capital assets, net	<u>\$ 14,505,359</u>	<u>\$ 144,424</u>	<u>\$ -</u>	<u>\$ 14,649,783</u>

Depreciation/amortization expense was charged to the following functions:

	Governmental Activities	Business-type Activities
General government	\$ 90,010	\$ -
Public safety	219,421	-
Public works	893,853	-
Recreation and culture	97,939	-
Water and Sewer	<u>-</u>	<u>1,190,460</u>
Total depreciation/amortization expense	<u>\$ 1,301,223</u>	<u>\$ 1,190,460</u>

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS

A summary of changes in long-term obligations is as follows:

	Restated Balance July 1, 2024		Additions	Deletions	Balance June 30, 2025	Amounts Due Within One Year
PRIMARY GOVERNMENT						
Governmental activities						
General obligation bonds						
2024 General Obligation Bonds	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 130,000
Bond premiums	93,899	-	(6,260)		87,639	6,260
Direct borrowing and direct placements						
Installment purchase agreements						
Pumper	600,957	-	(57,043)		543,914	59,262
Fire truck	197,242	-	(25,617)		171,625	26,439
Dump truck	49,670	-	(32,928)		16,742	16,742
Street sweeper	158,966	-	(24,488)		134,478	25,267
Lease payable	119,392	-	(27,577)		91,815	29,039
Subscription-based IT arrangement	-	126,547	(18,720)		107,827	12,026
Compensated absences*	279,363	30,373	-		309,736	241,595
Total governmental activities	4,499,489	156,920	(192,633)		4,463,776	546,630
Business-type activities						
Revenue bonds						
2013 Refunding Revenue Bonds	1,170,000	-	(300,000)		870,000	295,000
2016 Refunding Revenue Bonds	4,885,000	-	(290,000)		4,595,000	310,000
2019 Revenue Bonds	2,660,000	-	(130,000)		2,530,000	130,000
Direct borrowing and direct placements						
Installment purchase agreement						
Vactor truck	242,843	-	(37,350)		205,493	38,538
Compensated absences*	107,918	30,536	-		138,454	107,994
Total business-type activities	9,065,761	30,536	(757,350)		8,338,947	881,532
Total reporting entity	\$ 13,565,250	\$ 187,456	\$ (949,983)		\$ 12,802,723	\$ 1,428,162

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

Significant details regarding outstanding long-term debt (including current portion) are presented below:

Primary Government

Governmental Activities

\$3,000,000 Limited Tax General Obligation Bonds dated June 25, 2024, due in annual installments ranging from \$130,000 to \$265,000 from October 1, 2025 through October 1, 2039, with interest ranging from 4.00% to 4.50%, payable semi-annually. \$ 3,000,000

Plus bond premium on 2024 General Obligation Bonds 87,639

\$ 3,087,639

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

Primary Government (continued)

Governmental Activities (concluded)

\$655,864 Installment purchase agreement dated July 10, 2022, due in annual payments of \$80,420 through July 10, 2032, including interest of 3.89%. This installment purchase agreement was for the purchase of a pumper tanker fire truck. The agreement contains provisions that in an event of default the lender has various options including obtaining judgment for not less than the entire unpaid balance at time of default or redelivery of any and all equipment and collateral.	\$ 543,914
\$376,615 Installment purchase agreement dated November 19, 2015, due in annual payments of \$31,833 through November 1, 2030, including interest of 3.10%. This installment purchase agreement was for the purchase of a pumper tanker fire truck. The agreement contains provisions that in an event of default the lender has various options including obtaining judgment for not less than the entire unpaid balance at time of default or redelivery of any and all equipment and collateral.	171,625
\$159,283 Installment purchase agreement dated October 26, 2020, due in semi-annual payments of \$16,930 through October 26, 2025, including interest of 2.25%. This installment purchase agreement was for the purchase of a dump truck. The agreement contains provisions that in an event of default the City will use any and all other resources available for payments.	16,742
\$630,683 Installment purchase agreement dated September 1, 2018, due in annual payments of \$29,548 through September 1, 2029, including interest of 3.18%. This installment purchase agreement is allocated between governmental and business-type activities. The allocation is roughly 39.60% governmental activities and 60.40% business-type activities. The portion allocated to the governmental activities was for the purchase of a street sweeper. The agreement contains provisions that in an event of default the lender has various options including declaring the entire unpaid balance due immediately, require prompt return or secure possession of real property, and charge the City for reasonable fees and other expenses as a result of the default.	134,478
\$153,297 Lease payable dated October 9, 2023, is for a period expiring May 14, 2029. Annual payments \$33,905, including interest of 5.289%. The lease agreement is for the right to use a wheel loader. The agreement contain provisions that in an event of default the City will immediately return all equipment.	91,815
\$126,547 subscription-based information technology arrangement dated July 1, 2024, is for a period expiring June 30, 2031. Annual payments ranging from \$19,843 to \$26,554, including interest of 7.300%. The lease agreement is for the right to use cloud-based budget management software. The agreement contain provisions that in an event of default the City will immediately lose access to all software.	107,827
	<u><u>\$ 1,066,401</u></u>

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS (continued)

Primary Government (continued)

Business-type Activities

\$2,845,000 Water Supply and Sewage Disposal System Revenue Refunding Bonds dated July 16, 2013, due in annual installments ranging from \$285,000 to \$295,000 through October 1, 2027, with interest of 3.15%, payable semi-annually.	\$ 870,000
\$6,535,000 Water Supply and Sewage Disposal System Revenue Refunding Bonds dated October 20, 2016, due in annual installments ranging from \$310,000 to \$755,000 through October 1, 2032, with interest of 2.65%, payable semi-annually.	4,595,000
\$3,130,000 Water Supply and Sewage Disposal System Revenue Refunding Bonds dated August 27, 2019, due in annual installments ranging from \$130,000 to \$210,000 through October 1, 2039, with interest of 3.39%, payable semi-annually.	<u>2,530,000</u>
	<u><u>\$ 7,995,000</u></u>

\$630,683 Installment purchase agreement dated September 1, 2018, due in annual payments of \$45,068 through September 1, 2029, including interest of 3.18%. This installment purchase agreement is allocated between governmental and business-type activities. The allocation is roughly 39.60% governmental activities and 60.40% business-type activities. The portion allocated to the business-type activities was for the purchase of a vactor truck. The agreement contains provisions that in an event of default the lender has various options including declaring the entire unpaid balance due immediately, require prompt return or secure possession of real property, and charge the City for reasonable fees and other expenses as a result of the default.

\$ 205,493

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on criteria listed, multiple types of leave qualify for recognition as a compensated absence liability. This liability, including salary-related benefits, has been accrued on the applicable financial statements.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM OBLIGATIONS (concluded)

Primary Government (concluded)

The following is a summary of annual debt service requirements to maturity for the above obligations:

	Governmental Activities									
	Direct Borrowing and Direct Placements									
	General Obligation Bonds		Installment Purchase Agreements				Lease Payable		Subscription-Based IT Arrangement Payable	
	Principal	Interest	Principal	Interest			Principal	Interest	Principal	Interest
2026	\$ 130,000	\$ 121,113	\$ 127,710	\$ 31,022	\$ 29,039	\$ 4,866	\$ 12,026	\$ 7,817		
2027	155,000	115,413	114,907	26,894	30,578	3,327	14,088	6,946		
2028	160,000	109,113	118,988	22,813	32,198	1,707	16,372	5,924		
2029	170,000	102,513	123,208	18,593	-	-	18,897	4,737		
2030	175,000	95,613	127,444	14,206	-	-	21,685	3,367		
2031-2035	990,000	364,163	254,502	15,579	-	-	24,759	1,795		
2036-2040	<u>1,220,000</u>	<u>136,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,000,000</u>	<u>\$ 1,044,572</u>	<u>\$ 866,759</u>	<u>\$ 129,107</u>	<u>\$ 91,815</u>	<u>\$ 9,900</u>	<u>\$ 107,827</u>	<u>\$ 30,586</u>		
Business-type Activities										
	Direct Borrowing and Direct Placements									
	Revenue Bonds		Revenue Bonds				Revenue Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest			Principal	Interest	Principal	Interest
2026	\$ 735,000	\$ 223,982	\$ 38,538	\$ 6,530						
2027	765,000	201,664	39,764	5,304						
2028	785,000	178,672	41,028	4,040						
2029	825,000	155,572	42,333	2,735						
2030	845,000	132,353	43,830	1,389						
2031-2035	<u>3,050,000</u>	<u>329,524</u>	<u>-</u>	<u>-</u>						
2036-2040	<u>990,000</u>	<u>86,106</u>	<u>-</u>	<u>-</u>						
	<u>\$ 7,995,000</u>	<u>\$ 1,307,873</u>	<u>\$ 205,493</u>	<u>\$ 19,998</u>						

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description

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

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Summary of Significant Accounting Policies

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

Benefits Provided

	General	Police/Fire	City Manager	Water/Sewer
Open or closed to new hires	Closed	Closed	Closed	Closed
Benefit multiplier	2.50% multiplier (80% max)	2.50% multiplier (80% max)	2.25% multiplier (80% max)	2.50% multiplier (80% max)
Normal retirement age	60	60	60	60
Vesting	10 years	10 years	10 years	10 years
Early retirement (unreduced)	Age 50 / 25 years of service; Age 55 / 20 years of service	Age 50 / 25 years of service	N/A	Age 50 / 25 years of service; Age 55 / 20 years of service
Early retirement (reduced)	Age 55 / 15 years of service	Age 55 / 15 years of service	Age 50 / 25 years of service; Age 55 / 15 years of service	Age 55 / 15 years of service
Final average compensation (FAC)	3 years	3 years	3 years	3 years
Employer contributions	\$25,992 per month	\$27,931 per month	\$876 per month	\$29,125 per month
Employee contributions	0.00%	0.00%	4.50%	0.00%
RS50% Elected	Yes	Yes	Yes	Yes
Act 88	No	No	No	No

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Commission, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

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

Inactive employees or beneficiaries receiving benefits	53
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>9</u>
	<u><u>65</u></u>

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Contributions

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

At June 30, 2025, all divisions were closed to new employees. The City had annual employer contributions totaling \$1,079,176, including \$34,000 in voluntary contributions, during the fiscal year ended June 30, 2025.

Payable to the Pension Plan

At June 30, 2025, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2025.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2024, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50%

Salary increases: 3.00% plus merit and longevity, 3.00% in the long-term.

Investment rate of return: 6.93%, net of investment and administrative expense including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3.00% - 4.00%.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in valuation were based on the results of the 2019-2023 Five-Year Experience Study.

Changes in Assumptions

Adopted the results of an experience study covering the period of January 1, 2019 through December 31, 2023.

Changes in Benefits

There were no changes in benefit terms during plan year 2024.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Projected Cash Flows

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.

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 geographic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Total Allocation Gross Rate of Return	Expected Long-term Real Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.16%	0.43%
Private investments	20.00%	6.50%	1.30%
	<u><u>100.00%</u></u>		4.43%
Inflation			2.50%
Assumed investment rate of return			6.93%
Administrative expenses netted above			0.25%
Investment rate of return (discount rate)			<u><u>7.18%</u></u>

Discount Rate

The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and 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.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Increase (Decrease) Net Pension Liability (a)-(b)
Balances at December 31, 2023	<u>\$ 19,108,131</u>	<u>\$ 12,180,939</u>	<u>\$ 6,927,192</u>
Changes for the year			
Service cost	85,186	-	85,186
Interest on total pension liability	1,324,005	-	1,324,005
Difference between expected and actual experience	405,904	-	405,904
Changes in assumptions	(26,973)	-	(26,973)
Contributions - employer	-	1,190,132	(1,190,132)
Net investment income	-	904,610	(904,610)
Benefit payments, including employee refunds	(1,421,100)	(1,421,100)	-
Administrative expense	-	(26,957)	26,957
Net changes	<u>367,022</u>	<u>646,685</u>	<u>(279,663)</u>
Balances at December 31, 2024	<u>\$ 19,475,153</u>	<u>\$ 12,827,624</u>	<u>\$ 6,647,529</u>

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, 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% point lower or 1% higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	<u>\$ 8,642,001</u>	<u>\$ 6,647,529</u>	<u>\$ 4,957,010</u>

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of \$1,058,518. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 486,532	\$ -
Contributions subsequent to the measurement date*	<u>522,588</u>	-
Total	<u>\$ 1,009,120</u>	<u>\$ -</u>

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending June 30, 2026.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense (Benefit)
2026	\$ 232,074
2027	361,651
2028	(99,339)
2029	<u>(7,854)</u>
	<u>\$ 486,532</u>

NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN

The City of St. Johns is the sponsor of a defined contribution retirement plan for the sole benefit of its employees. The plan is administered by the Michigan Municipal Employees Retirement System. The plan was established by the City Commission. Plan provisions and contribution requirements can be amended by the City Commission. Non-union employees hired after May 31, 2003, receive 10% of their wages as a contribution to the plan. Union employees hired after July 1, 2007, received 14% of their wages as a contribution to the plan. During the year ended June 30, 2025, the City of St. Johns made contributions for all eligible participating employees. To be eligible to participate, an employee must be full-time. Elected officials and volunteer firefighters are not eligible for this plan.

City contributions to the plan for the year ended June 30, 2025, were \$245,094.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - RISK MANAGEMENT

The City participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

The City also participates in a State pool, the Michigan Municipal League Liability and Property Pool, with other municipalities for property, liability, auto, data breach, law enforcement, and public officials. The pool is organized under Public Act 138 of 1982, as amended. State pool members' limits of coverage are detailed in their policy agreements with the authority. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

NOTE 9 - LEASE COMMITMENT

In December 1998, the City entered into a construction agreement with Clinton County to construct a new courthouse. At the same time, the Building Authority entered into a ground lease with Clinton County that provides the City administrative office space for a term of 99 years, at a rate of \$1 per year.

The terms of the construction agreement dictate that the City shall pay 7.43% of the cost of improvements incurred by the County. The terms of the ground lease dictate that the County or City may terminate the lease on or after the December 31 occurring not earlier than ten years following occupancy ("termination date"). For ten years following the termination date, the County or City may terminate the lease subject to varying percentage payments reimbursing the City for its pro rata share of the cost of improvements. After the tenth year following the termination date, either party may terminate the lease subject to 100% reimbursement of the City's pro rata share of the cost of improvements. As the lease is not an exchange or exchange-like transaction, it is not recorded on the financial statements in accordance with GASB No. 87.

NOTE 10 - TAX ABATEMENTS

The Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Development District (IDD) or a Plant Rehabilitation District (PRD) must be created prior to initiating a project so it is essential that you consult your local assessor before commencing a project. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. Applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the Michigan Economic Development Corporation. The State Tax Commission (STC) is ultimately responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC. Accordingly, such agreements meet the criteria of "tax abatements" under accounting standards.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 10 - TAX ABATEMENTS (concluded)

The Michigan Renaissance Zone Act (the "Act"), P.A. 376 of 1996, established the Michigan Renaissance Zone initiative to foster economic opportunities in the state; facilitate economic development; stimulate industrial, commercial, and residential improvements; prevent physical and infrastructure deterioration of defined areas; and provide for the reuse of unproductive or abandoned industrial properties. Most state and local taxes, including both real and personal property tax, are abated within Renaissance Zones for a specified number of years.

The Obsolete Property Rehabilitation Act (OPRA), PA 146 of 2000, as amended, provides property tax exemptions for commercial and commercial housing properties that are rehabilitated and meet the requirements of the Act. Properties must meet eligibility requirements including a statement of obsolescence by the local assessor. The property must be located in an established Obsolete Property Rehabilitation District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government. The property taxes for the rehabilitated property are based on the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the exemption. Applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of OPRA certificates. Exemptions are not effective until approved by the STC.

For the year ended June 30, 2025, the City had one entity with tax abatements that exceeded 10% of the total amount abated. That was a Renaissance Zone with 100% property tax reduction for an agricultural processing company allowing for additional investments in equipment, facilities, and employment. The abatement amounted to \$274,677.

The City has the following tax abatements for the year ended June 30, 2025:

	<u>Operating</u>	<u>Streets and Sidewalks</u>	<u>Solid Waste</u>	<u>Economic Development</u>	<u>Total</u>
Renaissance Zone	\$ 191,274	\$ 58,492	\$ 21,509	\$ 3,402	\$ 274,677
Obsolete Property Rehabilitation Act	9,707	2,969	1,092	173	13,941
	<u>\$ 200,981</u>	<u>\$ 61,461</u>	<u>\$ 22,601</u>	<u>\$ 3,575</u>	<u>\$ 288,618</u>

There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 11 - CALCULATION OF NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets represents the following:

Net Investment in Capital Assets	Governmental Activities	Business-type Activities
Capital assets, net	\$ 16,740,472	\$ 14,649,783
Less		
Outstanding principal of capital related debt	(4,066,401)	(8,200,493)
Unamortized original issue premiums	(87,639)	-
Plus		
Unspent proceeds from issuance of debt	2,024,628	-
Deferred charges on refunding	-	114,956
Net investment in capital assets	<u><u>\$ 14,611,060</u></u>	<u><u>\$ 6,564,246</u></u>

NOTE 12 - DETAILS OF FUND BALANCE CLASSIFICATIONS

Fund balance classifications shown in the governmental fund financial statements indicate constraints imposed on the fund balance, if any. The following are the various constraints on fund balance as of June 30, 2025.

	Special Revenue		Capital Projects			Nonmajor Governmental Funds	Total
	General	Major Street	Fantasy Forest	Wilson Center			
Fund Balances							
Nonspendable							
Prepays	\$ 185,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,428
Restricted							
Streets	-	649,707	-	-	-	526,909	1,176,616
Garbage	-	-	-	-	-	369,232	369,232
Drug law enforcement	-	-	-	-	-	1,342	1,342
Capital projects	-	-	567,565	2,134,801	20,279	2,722,645	
Assigned							
Capital purchases - fire	420,833	-	-	-	-	-	420,833
Capital purchases - equipment	813,500	-	-	-	-	-	813,500
Capital purchases - general	205,024	-	-	-	-	-	205,024
Unassigned	<u>978,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>978,837</u>
TOTAL FUND BALANCES	<u>\$ 2,603,622</u>	<u>\$ 649,707</u>	<u>\$ 567,565</u>	<u>\$ 2,134,801</u>	<u>\$ 917,762</u>	<u>\$ 6,873,457</u>	

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 13 - CHANGES IN ACCOUNTING PRINCIPLES

For the year ended June 30, 2025, the City implemented GASB Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*. The following is a summary of the new pronouncements:

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date of the financial statements are issued. If a government determines that those criteria for disclosures have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact.

NOTE 14 - ADJUSTMENTS TO BEGINNING FUND BALANCES/NET POSITIONS

During the year ended June 30, 2025, a change in accounting principles for GASB Statement No. 101 and changes to or within the City's reporting resulted in adjustments to and restatements of beginning net position and fund balance as follows:

	Reporting Units Affected by Restatements of Beginning Balances					
			Governmental Funds		Enterprise Fund	Internal Service Fund
	Governmental Activities	Business-type Activities	Fantasy Forest	Nonmajor Governmental Funds		
Fund balance/net position, as previously stated	\$ 14,472,735	\$ 4,515,785	\$ -	\$ 926,915	\$ 9,864,338	\$ 549,303
Change from nonmajor to major fund	-	-	52,981	(52,981)	-	-
Change in accounting principle	(64,039)	(16,296)	-	-	(16,296)	(7,138)
Fund balance/net position, as restated	<u>\$ 14,408,696</u>	<u>\$ 4,499,489</u>	<u>\$ 52,981</u>	<u>\$ 873,934</u>	<u>\$ 9,848,042</u>	<u>\$ 542,165</u>

NOTE 15 - CONTRACTUAL COMMITMENTS

The City has entered into contracts related to the acquisition, construction, and remodeling of the Fantasy Forest playground that were not completed at June 30, 2025. The total contractual commitments outstanding at June 30, 2025, totaled \$137,562. The City's fund balance along with future anticipated investment earnings are expected to be sufficient to cover these commitments.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 16 - UPCOMING ACCOUNTING PRONOUNCEMENTS

Governmental Accounting Standards Board (GASB) has issued the following statements that management believes could have an effect on the financial statements when adopted.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements - or modifies existing requirements - related to the following:

- a. Management's discussion and analysis (MD&A);
 - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
 - 1) Overview of the Financial Statements,
 - 2) Financial Summary,
 - 3) Detailed Analyses,
 - 4) Significant Capital Asset and Long-Term Financing Activity,
 - 5) Currently Known Facts, Decisions, or Conditions;
 - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
 - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
 - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
 - ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

The City of St. Johns is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

CITY OF ST. JOHNS
NOTES TO FINANCIAL STATEMENTS

NOTE 16 - UPCOMING ACCOUNTING PRONOUNCEMENTS (concluded)

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The City of St. Johns is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ST. JOHNS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 2,825,826	\$ 2,825,826	\$ 2,797,946	\$ (27,880)
Licenses and permits	112,000	112,000	114,214	2,214
Intergovernmental	1,152,135	1,219,090	1,199,815	(19,275)
Charges for services	1,203,592	1,203,592	1,205,297	1,705
Fines and forfeitures	6,500	6,500	7,745	1,245
Interest and rent	40,381	40,381	129,300	88,919
Other	80,400	125,057	141,587	16,530
TOTAL REVENUES	5,420,834	5,532,446	5,595,904	63,458
EXPENDITURES				
Current				
General government				
Legislative	625,727	725,977	725,374	603
Administration	1,190,850	1,270,250	1,268,522	1,728
Municipal building	90,000	94,000	93,696	304
Total general government	1,906,577	2,090,227	2,087,592	2,635
Public safety				
Police department	1,851,371	1,892,980	1,887,553	5,427
Fire department	266,770	314,939	313,043	1,896
Total public safety	2,118,141	2,207,919	2,200,596	7,323
Public works				
Department of public works	479,017	531,736	529,311	2,425
Health and welfare				
Ambulance	115,470	115,470	115,470	-
Recreation and culture				
Recreation department	190,456	205,956	201,992	3,964
City parks	174,866	180,087	165,939	14,148
Total recreation and culture	365,322	386,043	367,931	18,112
Debt service				
Principal	57,043	57,043	57,043	-
Interest	106,645	118,223	118,223	-
Total debt service	163,688	175,266	175,266	-
Capital outlay	586,154	745,208	552,242	192,966
TOTAL EXPENDITURES	5,734,369	6,251,869	6,028,408	223,461
EXCESS OF REVENUES (UNDER) EXPENDITURES	(313,535)	(719,423)	(432,504)	286,919

CITY OF ST. JOHNS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONCLUDED)
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>			Variances with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)
Transfers out	(266,833)	(968,500)	(298,666)	669,834
Subscription-based IT arrangements	-	-	126,547	126,547
Sale of capital assets	-	-	383	383
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>(262,833)</u>	 <u>(964,500)</u>	 <u>(171,736)</u>	 <u>792,764</u>
Net change in fund balance	(576,368)	(1,683,923)	(604,240)	1,079,683
Fund balance, beginning of year	<u>3,207,862</u>	<u>3,207,862</u>	<u>3,207,862</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,631,494</u>	<u>\$ 1,523,939</u>	<u>\$ 2,603,622</u>	<u>\$ 1,079,683</u>

CITY OF ST. JOHNS
MAJOR STREET FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 872,418	\$ 872,418	\$ 845,843	\$ (26,575)
Investment earnings	100	100	417	317
Other	800	800	2,528	1,728
TOTAL REVENUES	873,318	873,318	848,788	(24,530)
EXPENDITURES				
Current				
Public works				
Street maintenance	898,723	904,466	706,340	198,126
Traffic service maintenance	40,409	49,166	24,869	24,297
Winter maintenance	35,247	35,247	33,885	1,362
Administrative	99,165	99,165	93,165	6,000
TOTAL EXPENDITURES	1,073,544	1,088,044	858,259	229,785
EXCESS OF REVENUES (UNDER) EXPENDITURES	(200,226)	(214,726)	(9,471)	205,255
OTHER FINANCING SOURCES (USES)				
Transfers in	471,000	443,627	445,582	1,955
Transfers out	(382,342)	(382,342)	(333,242)	49,100
TOTAL OTHER FINANCING SOURCES (USES)	88,658	61,285	112,340	51,055
NET CHANGE IN FUND BALANCE	(111,568)	(153,441)	102,869	256,310
Fund balance, beginning of year	546,838	546,838	546,838	-
Fund balance, end of year	\$ 435,270	\$ 393,397	\$ 649,707	\$ 256,310

CITY OF ST. JOHNS
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT DATES
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 85,186	\$ 78,174	\$ 80,648	\$ 87,947	\$ 89,136	\$ 86,150	\$ 88,334	\$ 94,111	\$ 102,314	\$ 104,868
Interest	1,324,005	1,321,253	1,340,993	1,342,772	1,310,216	1,322,437	1,309,890	1,356,935	1,349,463	1,322,685
Difference between expected and actual experience	405,904	98,678	(301,872)	148,578	(88,748)	115,202	101,999	(699,069)	(5,998)	73,277
Changes of assumptions	(26,973)	126,410	-	626,216	485,592	542,432	-	-	-	685,498
Benefit payments including employee refunds	(1,421,100)	(1,402,946)	(1,378,682)	(1,368,218)	(1,366,270)	(1,350,700)	(1,333,955)	(1,340,279)	(1,356,279)	(1,342,352)
Net change in total pension liability	367,022	221,569	(258,913)	837,295	429,926	715,521	166,268	(588,302)	89,500	843,976
Total pension liability, beginning	19,108,131	\$ 18,886,562	19,145,475	18,308,180	17,878,254	17,162,733	16,996,465	17,584,767	17,495,267	16,651,291
Total pension liability, ending	\$ 19,475,153	\$ 19,108,131	\$ 18,886,562	\$ 19,145,475	\$ 18,308,180	\$ 17,878,254	\$ 17,162,733	\$ 16,996,465	\$ 17,584,767	\$ 17,495,267
Plan fiduciary net position										
Contributions - employer	\$ 1,190,132	\$ 1,114,434	\$ 1,533,390	\$ 1,763,964	\$ 1,009,906	\$ 1,518,342	\$ 1,407,512	\$ 1,077,978	\$ 762,754	\$ 702,800
Contributions - employee	-	-	-	-	-	-	-	-	3,938	4,095
Contributions - state grant	-	211,808	-	-	-	-	-	-	-	-
Net investment income (loss)	904,610	1,253,383	(1,384,336)	1,481,025	1,347,170	1,151,920	(356,262)	1,051,371	851,897	(120,666)
Benefit payments including employee refunds	(1,421,100)	(1,402,946)	(1,378,682)	(1,368,218)	(1,366,270)	(1,350,700)	(1,333,955)	(1,340,279)	(1,356,279)	(1,342,352)
Administrative expense	(26,957)	(25,916)	(22,968)	(17,502)	(19,425)	(19,818)	(17,035)	(16,672)	(16,847)	(18,062)
Other	-	-	(349,597)	-	-	-	-	-	-	-
Net change in plan fiduciary net position	646,685	1,150,763	(1,602,193)	1,859,269	971,381	1,299,744	(299,740)	772,398	245,463	(774,185)
Plan fiduciary net position, beginning	12,180,939	\$ 11,030,176	12,632,369	10,773,100	9,801,719	8,501,975	8,801,715	8,029,317	7,783,854	8,558,039
Plan fiduciary net position, ending	\$ 12,827,624	\$ 12,180,939	\$ 11,030,176	\$ 12,632,369	\$ 10,773,100	\$ 9,801,719	\$ 8,501,975	\$ 8,801,715	\$ 8,029,317	\$ 7,783,854
City's net pension liability	\$ 6,647,529	\$ 6,927,192	\$ 7,856,386	\$ 6,513,106	\$ 7,535,080	\$ 8,076,535	\$ 8,660,758	\$ 8,194,750	\$ 9,555,450	\$ 9,711,413
Plan fiduciary net position as a percentage of the total pension liability	66%	64%	58%	66%	59%	55%	50%	52%	46%	44%
Covered payroll	\$ 705,112	\$ 638,452	\$ 668,649	\$ 797,343	\$ 762,818	\$ 734,094	\$ 751,578	\$ 801,333	\$ 865,538	\$ 889,705
City's net pension liability as a percentage of covered payroll	943%	1085%	1175%	817%	988%	1100%	1152%	1023%	1104%	1092%

CITY OF ST. JOHNS
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN MEASUREMENT DATES
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarial determined contributions ⁽¹⁾	\$ 1,045,176	\$ 1,007,008	\$ 1,226,480	\$ 1,200,600	\$ 1,037,328	\$ 962,484	\$ 987,300	\$ 844,980	\$ 762,754	\$ 702,800
Contributions in relation to the actuarially determined contribution	1,079,176	1,137,008	1,539,280	1,518,100	1,354,828	1,379,984	1,520,012	1,077,978	762,754	702,800
Contribution deficiency (excess)	\$ (34,000)	\$ (130,000)	\$ (312,800)	\$ (317,500)	\$ (317,500)	\$ (417,500)	\$ (532,712)	\$ (232,998)	\$ -	\$ -
Covered payroll	\$ 763,120	\$ 690,530	\$ 767,291	\$ 812,276	\$ 766,472	\$ 766,778	\$ 765,340	\$ 803,255	\$ 870,370	\$ 877,622
Contributions as a percentage of covered payroll	141%	165%	201%	187%	177%	180%	199%	134%	88%	80%

⁽¹⁾ The actuarially determined contribution was calculated based on projected covered payroll. Employer contributions were made in full based on actual covered payroll. Accordingly, the actuarially-determined contribution has been expressed above as a percentage of actual payroll.

CITY OF ST. JOHNS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - MICHIGAN EMPLOYEES' RETIREMENT SYSTEM

Actuarial valuation information relative to the determination of contributions:

Valuation date	December 31, 2024
Measurement date	December 31, 2024

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Discount rate	7.18%
Salary increases	3.00% plus merit and longevity, 3.00% in the long-term
Long-term expected rate of return	6.93%, net of investment and administrative expense including inflation
Mortality	Pub-2010 and fully generational MP-2019

Changes in assumptions

<u>Plan Year</u>	
2024	Adopted the results of an experience study covering the period of January 1, 2019 through December 31, 2023.
2023	Discount rate was lowered from 7.25% to 7.18%. Investment rate of return was lowered from 7.00% to 6.93%, net of administrative and investment expenses.
2021	Mortality rates were updated to be based on the Pub-2010 mortality tables.
2020	Increases in merit and longevity pay assumptions.
2019	Salary increase was decreased from 3.75% to 3.00%. Discount rate was lowered from 8.00% to 7.60%. Investment rate of return was lowered from 7.75% to 7.35%, net of administrative and investment expenses.
2015	Mortality rates were updated to be based on the RP-2014 group mortality tables. Salary increase was decreased from 4.50% to 3.75%. Discount rate was lowered from 8.25% to 8.00%. Investment rate of return was lowered from 8.00% to 7.75%, net of administrative and investment expenses.

Changes in benefits

<u>Plan Year</u>	
	There were no changes of benefit terms for the past 10 plan years.

OTHER SUPPLEMENTARY INFORMATION

CITY OF ST. JOHNS
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2025

	General	Wilson Center	Fire Department	Total
ASSETS				
Cash and cash equivalents	\$ 2,001,150	\$ -	\$ 93,027	\$ 2,094,177
Investments	286,630	-	-	286,630
Receivables				
Accounts	346,495	-	2,450	348,945
Due from other governmental units	175,905	-	4,398	180,303
Prepaid expenditures	<u>179,428</u>	<u>-</u>	<u>6,000</u>	<u>185,428</u>
TOTAL ASSETS	<u>\$ 2,989,608</u>	<u>\$ -</u>	<u>\$ 105,875</u>	<u>\$ 3,095,483</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 291,936	\$ -	\$ 12,621	\$ 304,557
Accrued liabilities	175,138	-	11,832	186,970
Due to other governmental units	<u>334</u>	<u>-</u>	<u>-</u>	<u>334</u>
TOTAL LIABILITIES	<u>467,408</u>	<u>-</u>	<u>24,453</u>	<u>491,861</u>
FUND BALANCES				
Nonspendable	179,428	-	6,000	185,428
Assigned	1,439,357	-	-	1,439,357
Unassigned	<u>903,415</u>	<u>-</u>	<u>75,422</u>	<u>978,837</u>
TOTAL FUND BALANCES	<u>2,522,200</u>	<u>-</u>	<u>81,422</u>	<u>2,603,622</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 2,989,608</u>	<u>\$ -</u>	<u>\$ 105,875</u>	<u>\$ 3,095,483</u>

**CITY OF ST. JOHNS
GENERAL FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2025**

	General	Wilson Center	Fire Department	Eliminations	Total
REVENUES					
Taxes	\$ 2,797,946	\$ -	\$ -	\$ -	\$ 2,797,946
Licenses and permits	114,214	-	-	-	114,214
Intergovernmental	1,195,417	-	4,398	-	1,199,815
Charges for services	1,073,508	-	131,789	-	1,205,297
Fines and forfeitures	7,745	-	-	-	7,745
Interest and rent	129,299	-	1	-	129,300
Other	138,993	-	2,594	-	141,587
TOTAL REVENUES	5,457,122	-	138,782	-	5,595,904
EXPENDITURES					
Current					
General government					
Legislative	725,374	-	-	-	725,374
Administration	1,268,522	-	-	-	1,268,522
Municipal building	93,696	-	-	-	93,696
Total general government	2,087,592	-	-	-	2,087,592
Public safety					
Police department	1,887,553	-	-	-	1,887,553
Fire department	-	-	313,043	-	313,043
Total public safety	1,887,553	-	313,043	-	2,200,596
Public works					
Department of public works	529,311	-	-	-	529,311
Health and welfare					
Ambulance	115,470	-	-	-	115,470
Recreation and culture					
Recreation department	181,992	20,000	-	-	201,992
City parks	165,939	-	-	-	165,939
Total recreation and culture	347,931	20,000	-	-	367,931
Debt service					
Principal	-	-	57,043	-	57,043
Interest	-	94,846	23,377	-	118,223
Total debt service	-	94,846	80,420	-	175,266
Capital outlay	362,692	-	189,550	-	552,242
TOTAL EXPENDITURES	5,330,549	114,846	583,013	-	6,028,408
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	126,573	(114,846)	(444,231)	-	(432,504)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	114,846	557,486	(672,332)	-
Transfers out	(939,165)	-	(31,833)	672,332	(298,666)
Subscription-based IT arrangements	126,547	-	-	-	126,547
Sale of capital assets	383	-	-	-	383
TOTAL OTHER FINANCING SOURCES (USES)	(812,235)	114,846	525,653	-	(171,736)
Net change in fund balance	(685,662)	-	81,422	-	(604,240)
Fund balance, beginning of year	3,207,862	-	-	-	3,207,862
Fund balance, end of year	\$ 2,522,200	\$ -	\$ 81,422	\$ -	\$ 2,603,622

**CITY OF ST. JOHNS
NONMAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS
JUNE 30, 2025**

Special Revenue Funds

Special Revenue Funds are used to record the proceeds associated with specific revenues that are legally restricted and committed for specific purposes.

The *Local Street Fund* accounts for revenues received from the State of Michigan for the City's share of State gasoline and weight taxes, which is used for maintenance of local streets.

The *Garbage Fund* accounts for the proceeds of garbage collection that are legally restricted to expenditures for the purpose of garbage collection.

The *Drug Law Enforcement Fund* accounts for all revenues received by the City for drug forfeiture activities, which finance the City drug law enforcement program activities and related public safety activities.

Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital purchases not financed by proprietary funds.

The *Street Millage III Fund* accounts for the proceeds of the street property taxes that are restricted to repairs and maintenance of the City's streets.

The *Revolving Special Assessment Fund* accounts for small capital projects that are repaid through assessments to residents. Costs and repayment of projects are monitored through this fund.

CITY OF ST. JOHNS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Special Revenue			Capital Projects				
	Local Street	Garbage	Drug Law Enforcement	Street Millage III	Revolving Special Assessment	Total		
ASSETS								
Cash and cash equivalents	\$ 196,209	\$ 371,721	\$ 1,342	\$ 293,164	\$ 20,279	\$ 882,715		
Special assessments receivable	-	-	-	-	3,950	3,950		
Due from other governmental units	48,985	-	-	-	-	48,985		
TOTAL ASSETS	\$ 245,194	\$ 371,721	\$ 1,342	\$ 293,164	\$ 24,229	\$ 935,650		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ 10,771	\$ -	\$ -	\$ -	\$ -	\$ 10,771		
Accrued liabilities	678	2,489	-	-	-	-	3,167	
TOTAL LIABILITIES	11,449	2,489	-	-	-	-	13,938	
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	-	-	-	-	-	3,950	3,950	
FUND BALANCES								
Restricted	233,745	369,232	1,342	293,164	20,279	917,762		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 245,194	\$ 371,721	\$ 1,342	\$ 293,164	\$ 24,229	\$ 935,650		

CITY OF ST. JOHNS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025

	Special Revenue			Capital Projects					
	Local Street	Garbage	Drug Law Enforcement	Formerly	Street Millage III	Revolving			
				Nonmajor Fantasy Forest					
REVENUES									
Taxes	\$ -	\$ 313,932	\$ -		\$ 849,954	\$ -	\$ 1,163,886		
Special assessments	-	-	-		-	2,158	2,158		
Intergovernmental	307,312	12,067	-		51,715	-	371,094		
Charges for services	-	590,920	-		-	-	590,920		
Investment earnings	225	2,894	1		787	20	3,927		
Other	1,216	5,635	-		-	-	6,851		
TOTAL REVENUES	308,753	925,448	1		902,456	2,178	2,138,836		
EXPENDITURES									
Current									
Public works	863,022	607,489	-		-	-	1,470,511		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(554,269)	317,959	1		902,456	2,178	668,325		
OTHER FINANCING SOURCES (USES)									
Transfers in	581,354	-	-		-	-	581,354		
Transfers out	-	(178,915)	-		(1,026,936)	-	(1,205,851)		
TOTAL OTHER FINANCING SOURCES (USES)	581,354	(178,915)	-		(1,026,936)	-	(624,497)		
NET CHANGE IN FUND BALANCES	27,085	139,044	1		(124,480)	2,178	43,828		
Fund balances, beginning of year, as previously presented	206,660	230,188	1,341	52,981	417,644	18,101	926,915		
Adjustments to beginning fund balance	-	-	-	(52,981)	-	-	(52,981)		
Fund balances, beginning of year, as restated	206,660	230,188	1,341	-	417,644	18,101	873,934		
Fund balances, end of year	\$ 233,745	\$ 369,232	\$ 1,342	\$ -	\$ 293,164	\$ 20,279	\$ 917,762		

**CITY OF ST. JOHNS
LOCAL STREET FUND**
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>			Variances with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 304,740	\$ 304,740	\$ 307,312	\$ 2,572
Investment earnings	-	-	225	225
Other	500	500	1,216	716
TOTAL REVENUES	305,240	305,240	308,753	3,513
EXPENDITURES				
Current				
Public works				
Street maintenance	804,084	823,084	775,120	47,964
Traffic service maintenance	26,849	33,456	20,683	12,773
Winter maintenance	33,430	33,430	18,152	15,278
Administrative	55,067	55,067	49,067	6,000
TOTAL EXPENDITURES	919,430	945,037	863,022	82,015
EXCESS OF REVENUES (UNDER) EXPENDITURES	(614,190)	(639,797)	(554,269)	85,528
OTHER FINANCING SOURCES				
Transfers in	615,000	615,000	581,354	(33,646)
NET CHANGE IN FUND BALANCE	810	(24,797)	27,085	51,882
Fund balance, beginning of year	206,660	206,660	206,660	-
Fund balance, end of year	\$ 207,470	\$ 181,863	\$ 233,745	\$ 51,882

**CITY OF ST. JOHNS
GARBAGE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variances with Final Budget Positive (Negative)	
	Original	Final	Actual		
REVENUES					
Taxes	\$ 316,976	\$ 316,976	\$ 313,932	\$ (3,044)	
Intergovernmental	4,500	4,500	12,067	7,567	
Charges for services	588,280	588,280	590,920	2,640	
Investment earnings	-	-	2,894	2,894	
Other	-	-	5,635	5,635	
TOTAL REVENUES	<u>909,756</u>	<u>909,756</u>	<u>925,448</u>	<u>15,692</u>	
EXPENDITURES					
Current					
Public works	<u>739,302</u>	<u>763,772</u>	<u>607,489</u>	<u>156,283</u>	
EXCESS OF REVENUES OVER EXPENDITURES	<u>170,454</u>	<u>145,984</u>	<u>317,959</u>	<u>171,975</u>	
OTHER FINANCING (USES)					
Transfers out	<u>(197,987)</u>	<u>(197,987)</u>	<u>(178,915)</u>	<u>19,072</u>	
NET CHANGE IN FUND BALANCE	<u>(27,533)</u>	<u>(52,003)</u>	<u>139,044</u>	<u>191,047</u>	
Fund balance, beginning of year	<u>230,188</u>	<u>230,188</u>	<u>230,188</u>	<u>-</u>	
Fund balance, end of year	<u>\$ 202,655</u>	<u>\$ 178,185</u>	<u>\$ 369,232</u>	<u>\$ 191,047</u>	

CITY OF ST. JOHNS
DRUG LAW ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>			Variances with Final Budget	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Positive (Negative)	
REVENUES					
Investment earnings	\$ -	\$ -	\$ 1	\$ 1	
EXPENDITURES	-	-	-	-	
NET CHANGE IN FUND BALANCE	-	-	1	1	
Fund balance, beginning of year	1,341	1,341	1,341		-
Fund balance, end of year	<u>\$ 1,341</u>	<u>\$ 1,341</u>	<u>\$ 1,342</u>	<u>\$ 1</u>	

CITY OF ST. JOHNS
FANTASY FOREST CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>			Variances with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 694,000	\$ 694,000	\$ 576,538	\$ (117,462)
Investment earnings	-	-	15,910	15,910
Other	75,000	825,000	642,123	(182,877)
TOTAL REVENUES	769,000	1,519,000	1,234,571	(284,429)
EXPENDITURES				
Capital outlay	809,000	1,677,527	954,987	722,540
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	(158,527)	279,584	438,111
OTHER FINANCING SOURCES				
Transfers in	235,000	235,000	235,000	-
NET CHANGE IN FUND BALANCE	195,000	76,473	514,584	438,111
Fund balance, beginning of year, as previously presented	-	-	-	-
Adjustments to beginning fund balances	52,981	52,981	52,981	-
Fund balance, beginning of year, as restated	52,981	52,981	52,981	-
Fund balance, end of year	\$ 247,981	\$ 129,454	\$ 567,565	\$ 438,111

CITY OF ST. JOHNS
WILSON CENTER CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ -	\$ -	\$ 104,448	\$ 104,448
EXPENDITURES				
Capital outlay	-	55,000	46,355	8,645
TOTAL EXPENDITURES	-	55,000	46,355	8,645
NET CHANGE IN FUND BALANCE	-	(55,000)	58,093	113,093
Fund balance, beginning of year	2,076,708	2,076,708	2,076,708	-
Fund balance, end of year	<u>\$ 2,076,708</u>	<u>\$ 2,021,708</u>	<u>\$ 2,134,801</u>	<u>\$ 113,093</u>

CITY OF ST. JOHNS
STREET MILLAGE III CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 861,755	\$ 861,755	\$ 849,954	\$ (11,801)
Intergovernmental	30,000	30,000	51,715	21,715
Investment earnings	-	-	787	787
TOTAL REVENUES	891,755	891,755	902,456	10,701
EXPENDITURES				
EXCESS OF REVENUES OVER EXPENDITURES	891,755	891,755	902,456	10,701
OTHER FINANCING (USES)				
Transfers out	(998,000)	(1,025,627)	(1,026,936)	(1,309)
NET CHANGE IN FUND BALANCE	(106,245)	(133,872)	(124,480)	9,392
Fund balance, beginning of year	417,644	417,644	417,644	-
Fund balance, end of year	\$ 311,399	\$ 283,772	\$ 293,164	\$ 9,392

CITY OF ST. JOHNS
REVOLVING SPECIAL ASSESSMENT CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variances with Final Budget Positive (Negative)	
	Original	Final	Actual		
REVENUES					
Special assessments	\$ -	\$ -	\$ 2,158	\$ 2,158	
Investment earnings	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>2,178</u>	<u>2,178</u>	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>2,178</u>	<u>2,178</u>	
Fund balance, beginning of year	<u>18,101</u>	<u>18,101</u>	<u>18,101</u>	<u>-</u>	
Fund balance, end of year	<u>\$ 18,101</u>	<u>\$ 18,101</u>	<u>\$ 20,279</u>	<u>\$ 2,178</u>	

CITY OF ST. JOHNS
COMPONENT UNIT FUNDS
BALANCE SHEETS
JUNE 30, 2025

	Downtown Development Authority	Principal Shopping District	Local Development Finance Authority	Total
ASSETS				
Cash and cash equivalents	\$ 42,277	\$ 60,826	\$ 921,796	\$ 1,024,899
Due from other governmental units	-	-	18,688	18,688
TOTAL ASSETS	\$ 42,277	\$ 60,826	\$ 940,484	\$ 1,043,587
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 1,115	\$ -	\$ 1,115
Accrued liabilities	1,250	1,250	-	2,500
TOTAL LIABILITIES	1,250	2,365	-	3,615
FUND BALANCES				
Unassigned	41,027	58,461	940,484	1,039,972
TOTAL LIABILITIES AND FUND BALANCES	\$ 42,277	\$ 60,826	\$ 940,484	\$ 1,043,587

Note: Reconciliations of the balance sheet to the statement of net position for the component units are not required as the fund balances were equal to the net position as of June 30, 2025.

**CITY OF ST. JOHNS
COMPONENT UNIT FUNDS
SCHEDULES OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025**

	Downtown Development Authority	Principal Shopping District	Local Development Finance Authority	Total
REVENUES				
Taxes	\$ 42,579	\$ -	\$ 231,414	\$ 273,993
Investment earnings	100	111	1,048	1,259
Other	-	94,912	-	94,912
TOTAL REVENUES	42,679	95,023	232,462	370,164
EXPENDITURES				
Current				
Community and economic development	90,096	89,061	59,598	238,755
NET CHANGE IN FUND BALANCES	(47,417)	5,962	172,864	131,409
Fund balances, beginning of year	88,444	52,499	767,620	908,563
Fund balances, end of year	\$ 41,027	\$ 58,461	\$ 940,484	\$ 1,039,972

Note: Reconciliations of the statement of revenues, expenditures, and changes in fund balances to the statement of activities for the component units are not required as the net changes in fund balances were equal to the changes in net position for the year ended June 30, 2025.

STATISTICAL SECTION

CITY OF ST. JOHNS
STATISTICAL INFORMATION AND CONTINUING DISCLOSURE INDEX

This part of the City of St. Johns' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
<u>Financial Trends</u>	97-103
These schedules contain trend information to help the reader understand how the City's financial performance has changed.	
<u>Revenue Capacity</u>	104-107
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
<u>Debt Capacity</u>	108-112
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
<u>Demographic and Economic Information</u>	113-115
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<u>Operating Information</u>	116-117
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF ST. JOHNS
NET POSITION BY COMPONENT (UNAUDITED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment										
in capital assets	\$ 8,036,749	\$ 8,517,535	\$ 9,347,297	\$ 10,113,212	\$ 10,883,269	\$ 12,162,680	\$ 12,952,539	\$ 13,065,689	\$ 13,169,326	\$ 14,611,060
Restricted	731,998	689,664	866,424	1,040,645	1,145,645	732,107	847,922	957,002	3,550,461	2,245,207
Unrestricted (deficit)	(3,533,847)	(3,894,379)	(3,442,469)	(3,206,153)	(2,884,923)	(2,120,565)	(1,436,353)	(905,157)	(2,247,052)	(1,506,769)
Total governmental activities net position	<u>\$ 5,234,900</u>	<u>\$ 5,312,820</u>	<u>\$ 6,771,252</u>	<u>\$ 7,947,704</u>	<u>\$ 9,143,991</u>	<u>\$ 10,774,222</u>	<u>\$ 12,364,108</u>	<u>\$ 13,117,534</u>	<u>\$ 14,472,735</u>	<u>\$ 15,349,498</u>
Business-type activities										
Net investment										
in capital assets	\$ 5,383,065	\$ 5,167,990	\$ 4,909,221	\$ 4,874,133	\$ 4,272,845	\$ 4,937,040	\$ 4,805,158	\$ 5,515,516	\$ 5,681,122	\$ 6,564,246
Restricted	1,273,055	1,495,705	1,297,632	1,099,042	1,166,811	1,173,176	918,621	1,196,056	1,217,374	1,237,443
Unrestricted (deficit)	(853,900)	(1,267,218)	(623,091)	(627,322)	77,476	376,007	1,667,794	1,631,947	2,965,842	3,563,662
Total business-type activities net position	<u>\$ 5,802,220</u>	<u>\$ 5,396,477</u>	<u>\$ 5,583,762</u>	<u>\$ 5,345,853</u>	<u>\$ 5,517,132</u>	<u>\$ 6,486,223</u>	<u>\$ 7,391,573</u>	<u>\$ 8,343,519</u>	<u>\$ 9,864,338</u>	<u>\$ 11,365,351</u>
Primary government										
Net investment										
in capital assets	\$ 13,419,814	\$ 13,685,525	\$ 14,256,518	\$ 14,987,345	\$ 15,156,114	\$ 17,099,720	\$ 17,757,697	\$ 18,581,205	\$ 18,850,448	\$ 21,175,306
Restricted	2,005,053	2,185,369	2,164,056	2,139,687	2,312,456	1,905,283	1,766,543	2,153,058	4,767,835	3,482,650
Unrestricted	(4,387,747)	(5,161,597)	(4,065,560)	(3,833,475)	(2,807,447)	(1,744,558)	231,441	726,790	718,790	2,056,893
Total primary government net position	<u>\$ 11,037,120</u>	<u>\$ 10,709,297</u>	<u>\$ 12,355,014</u>	<u>\$ 13,293,557</u>	<u>\$ 14,661,123</u>	<u>\$ 17,260,445</u>	<u>\$ 19,755,681</u>	<u>\$ 21,461,053</u>	<u>\$ 24,337,073</u>	<u>\$ 26,714,849</u>

Source: City of St. Johns Basic Financial Statements.

Note: The City implemented GASB Statement No. 87 during fiscal year 2022.

Note: The City implemented GASB Statement No. 96 during fiscal year 2023.

Note: The City implemented GASB Statement No. 101 during fiscal year 2025.

CITY OF ST. JOHNS
CHANGES IN NET POSITION (UNAUDITED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EXPENSES										
Governmental activities										
General government	\$ 1,640,111	\$ 1,626,729	\$ 1,370,917	\$ 1,849,522	\$ 2,091,111	\$ 1,700,922	\$ 1,486,890	\$ 1,996,375	\$ 1,868,990	\$ 2,716,009
Public safety	1,734,544	1,777,613	1,367,562	1,324,342	1,557,120	1,732,836	1,853,281	2,073,002	2,156,969	2,814,852
Public works	2,137,325	2,103,309	1,972,143	2,142,768	2,241,780	2,229,720	2,604,215	2,392,896	2,477,106	2,666,857
Health and welfare	39,608	54,630	33,743	54,758	55,428	47,190	47,802	140,382	92,376	115,470
Recreation and culture	772,324	748,442	319,239	458,453	380,473	347,816	352,623	397,141	1,093,200	638,698
Interest on long-term debt	82,107	67,377	78,603	5,728	22,759	21,616	15,908	11,303	32,165	124,229
Total governmental activities expenses	<u>6,406,019</u>	<u>6,378,100</u>	<u>5,142,207</u>	<u>5,835,571</u>	<u>6,348,671</u>	<u>6,080,100</u>	<u>6,360,719</u>	<u>7,011,099</u>	<u>7,720,806</u>	<u>9,076,115</u>
Business-type activities										
Water and sewer	<u>4,059,601</u>	<u>4,219,907</u>	<u>3,680,513</u>	<u>4,367,430</u>	<u>4,233,135</u>	<u>4,373,400</u>	<u>4,860,679</u>	<u>4,981,796</u>	<u>4,568,683</u>	<u>5,062,688</u>
Total primary government expenses	<u>\$ 10,465,620</u>	<u>\$ 10,598,007</u>	<u>\$ 8,822,720</u>	<u>\$ 10,203,001</u>	<u>\$ 10,581,806</u>	<u>\$ 10,453,500</u>	<u>\$ 11,221,398</u>	<u>\$ 11,992,895</u>	<u>\$ 12,289,489</u>	<u>\$ 14,138,803</u>

continued

CITY OF ST. JOHNS
CHANGES IN NET POSITION (UNAUDITED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PROGRAM REVENUE										
Governmental activities										
Charges for services										
General government	\$ 181,187	\$ 186,006	\$ 222,210	\$ 261,934	\$ 245,849	\$ 250,597	\$ 258,805	\$ 146,815	\$ 317,740	\$ 350,533
Public safety	101,458	92,218	122,208	120,259	117,009	119,999	115,443	147,527	120,731	151,211
Public works	1,354,647	1,372,273	1,026,859	1,310,660	1,300,070	1,290,936	1,323,900	1,482,850	1,367,642	1,469,450
Health and welfare	87,554	46,781	49,593	-	25,330	19,453	8,086	63,786	109,870	74,401
Recreation and culture	-	-	-	-	-	-	-	-	-	119,417
Operating grants and contributions	981,267	892,971	1,284,404	1,609,373	2,022,365	1,912,311	1,420,480	1,335,241	2,306,089	1,326,922
Capital grants and contributions	432,819	40,946	62,392	-	-	-	-	-	195,824	1,233,162
Total governmental activities program revenues	<u>3,138,932</u>	<u>2,631,195</u>	<u>2,767,666</u>	<u>3,327,556</u>	<u>3,704,746</u>	<u>3,581,929</u>	<u>3,182,414</u>	<u>3,222,303</u>	<u>4,382,427</u>	<u>4,650,695</u>
Business-type activities										
Charges for services										
Water and sewer	3,491,444	3,725,054	3,825,370	3,987,169	4,277,466	5,294,583	5,702,692	5,856,833	6,008,657	6,334,791
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>3,491,444</u>	<u>3,725,054</u>	<u>3,825,370</u>	<u>3,987,169</u>	<u>4,277,466</u>	<u>5,294,583</u>	<u>5,702,692</u>	<u>5,856,833</u>	<u>6,008,657</u>	<u>6,334,791</u>
Total primary government program revenues	<u>6,630,376</u>	<u>6,356,249</u>	<u>6,593,036</u>	<u>7,314,725</u>	<u>7,982,212</u>	<u>8,876,512</u>	<u>8,885,106</u>	<u>9,079,136</u>	<u>10,391,084</u>	<u>10,985,486</u>
NET (EXPENSES) REVENUE										
Governmental activities	(3,267,087)	(3,746,905)	(2,374,541)	(2,508,015)	(2,643,925)	(2,498,171)	(3,178,305)	(3,788,796)	(3,338,379)	(4,425,420)
Business-type activities	(568,157)	(494,853)	144,857	(380,261)	44,331	921,183	842,013	875,037	1,439,974	1,272,103
Total primary government net (expense) revenue	<u>\$ (3,835,244)</u>	<u>\$ (4,241,758)</u>	<u>\$ (2,229,684)</u>	<u>\$ (2,888,276)</u>	<u>\$ (2,599,594)</u>	<u>\$ (1,576,988)</u>	<u>\$ (2,336,292)</u>	<u>\$ (2,913,759)</u>	<u>\$ (1,898,405)</u>	<u>\$ (3,153,317)</u>

continued

CITY OF ST. JOHNS
CHANGES IN NET POSITION (UNAUDITED) (CONCLUDED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL REVENUES										
Governmental activities										
Taxes	\$ 2,979,385	\$ 2,800,215	\$ 2,882,943	\$ 2,720,724	\$ 2,980,885	\$ 3,127,224	\$ 3,322,052	\$ 3,485,501	\$ 3,502,246	\$ 3,830,882
State shared revenue	694,890	725,154	751,862	781,138	764,376	872,877	940,573	946,648	968,946	969,634
Local community stabilization	-	-	-	-	-	-	-	-	-	219,721
Investment earnings (loss)	2,929	5,320	8,867	11,640	24,674	12,946	(1,330)	6,094	23,597	233,978
Gain on sale of capital assets	-	-	-	122,471	23,300	57,700	31,100	(21,138)	35,094	383
Other	193,325	265,877	166,859	21,331	19,574	30,052	97,003	98,194	136,654	111,624
Special item - disposal of operations	(402,417)	-	-	-	-	-	-	-	-	-
Transfers	28,259	28,259	22,442	27,163	27,403	27,603	26,763	26,923	27,043	-
Total governmental activities general revenues	<u>3,496,371</u>	<u>3,824,825</u>	<u>3,832,973</u>	<u>3,684,467</u>	<u>3,840,212</u>	<u>4,128,402</u>	<u>4,416,161</u>	<u>4,542,222</u>	<u>4,693,580</u>	<u>5,366,222</u>
Business-type activities										
Investment earnings (loss)	3,885	9,101	11,515	20,754	18,836	5,023	2,051	18,411	33,774	57,156
Gain on sale of capital assets	-	-	-	3,000	15,000	-	-	-	-	-
Other	88,716	108,268	53,355	145,761	120,515	70,488	88,049	85,421	74,114	154,069
Transfers	(28,259)	(28,259)	(22,442)	(27,163)	(27,403)	(27,603)	(26,763)	(26,923)	(27,043)	-
Total business-type activities general revenues	<u>64,342</u>	<u>89,110</u>	<u>42,428</u>	<u>142,352</u>	<u>126,948</u>	<u>47,908</u>	<u>63,337</u>	<u>76,909</u>	<u>80,845</u>	<u>211,225</u>
Total primary government general revenues	<u>3,560,713</u>	<u>3,913,935</u>	<u>3,875,401</u>	<u>3,826,819</u>	<u>3,967,160</u>	<u>4,176,310</u>	<u>4,479,498</u>	<u>4,619,131</u>	<u>4,774,425</u>	<u>5,577,447</u>
Change in Net Position										
Governmental activities	229,284	77,920	1,458,432	1,176,452	1,196,287	1,630,231	1,237,856	753,426	1,355,201	940,802
Business-type activities	(503,815)	(405,743)	187,285	(237,909)	171,279	969,091	905,350	951,946	1,520,819	1,517,309
Total primary government	<u>\$ (274,531)</u>	<u>\$ (327,823)</u>	<u>\$ 1,645,717</u>	<u>\$ 938,543</u>	<u>\$ 1,367,566</u>	<u>\$ 2,599,322</u>	<u>\$ 2,143,206</u>	<u>\$ 1,705,372</u>	<u>\$ 2,876,020</u>	<u>\$ 2,458,111</u>

Source: City of St. Johns Basic Financial Statements.

CITY OF ST. JOHNS
FUND BALANCES OF GOVERNMENTAL FUNDS (UNAUDITED)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 36,101	\$ 87,790	\$ 32,020	\$ 60,962	\$ 80,501	\$ 87,558	\$ 132,897	\$ 62,831	\$ 140,876	\$ 185,428
Assigned	1,000,000	866,000	-	-	-	-	1,465,524	1,468,524	1,442,191	1,439,357
Unassigned	<u>1,214,733</u>	<u>1,248,570</u>	<u>1,980,769</u>	<u>2,175,033</u>	<u>2,258,089</u>	<u>2,777,449</u>	<u>1,356,415</u>	<u>1,154,350</u>	<u>1,624,795</u>	<u>978,837</u>
Total General Fund	<u>\$ 2,250,834</u>	<u>\$ 2,202,360</u>	<u>\$ 2,012,789</u>	<u>\$ 2,235,995</u>	<u>\$ 2,338,590</u>	<u>\$ 2,865,007</u>	<u>\$ 2,954,836</u>	<u>\$ 2,685,705</u>	<u>\$ 3,207,862</u>	<u>\$ 2,603,622</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	731,998	689,664	866,424	1,041,313	1,146,313	722,900	848,590	957,670	3,550,461	4,269,835
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned (deficit)	<u>(275,718)</u>	<u>(412,408)</u>	<u>(125,297)</u>	<u>(363,422)</u>	<u>-</u>	<u>(90,486)</u>	<u>(530,155)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 456,280</u>	<u>\$ 277,256</u>	<u>\$ 741,127</u>	<u>\$ 677,891</u>	<u>\$ 1,146,313</u>	<u>\$ 632,414</u>	<u>\$ 318,435</u>	<u>\$ 957,670</u>	<u>\$ 3,550,461</u>	<u>\$ 4,269,835</u>

Source: City of St. Johns Basic Financial Statements

CITY OF ST. JOHNS
CHANGES IN FUND BALANCES (UNAUDITED)
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES										
Taxes	\$ 2,979,385	\$ 2,800,215	\$ 2,882,943	\$ 2,745,039	\$ 2,982,861	\$ 3,129,199	\$ 3,322,052	\$ 3,485,501	\$ 3,615,588	\$ 3,961,832
Special assessments	-	-	-	-	-	-	2,435	2,343	2,252	2,158
Licenses and permits	16,481	18,362	22,770	141,560	128,189	134,463	127,903	114,861	116,937	114,214
Intergovernmental	1,733,976	1,659,071	2,086,068	1,970,801	2,538,308	2,235,056	2,241,418	2,274,704	3,394,765	2,993,290
Charges for services	1,545,567	1,585,772	1,495,230	1,519,899	1,505,251	1,483,874	1,545,834	1,708,802	1,606,573	1,796,217
Fines and forfeits	40,955	34,392	25,939	25,629	19,546	22,504	30,554	20,765	11,980	7,745
Interest and rents	25,627	28,872	33,977	34,264	48,513	31,905	18,165	29,107	44,215	254,002
Other revenue	256,078	302,710	215,644	441,041	268,007	122,042	142,456	124,632	159,554	793,089
TOTAL REVENUES	6,598,069	6,429,394	6,762,571	6,878,233	7,490,675	7,159,043	7,430,817	7,760,715	8,951,864	9,922,547
EXPENDITURES										
General government	1,352,896	1,410,140	1,518,998	1,593,261	1,571,587	1,622,160	1,531,884	1,739,438	1,850,043	2,087,592
Public safety	1,518,968	1,656,139	1,595,507	1,684,724	1,778,214	1,863,571	1,998,754	2,161,036	2,019,519	2,200,596
Public works	1,572,503	1,519,479	1,468,507	2,587,201	2,677,921	3,129,696	2,916,832	2,122,734	2,510,382	2,858,081
Health and welfare	40,284	54,630	33,743	54,758	55,428	47,190	47,802	53,886	92,376	115,470
Recreation and culture	655,916	281,026	293,499	401,712	308,998	290,636	618,917	382,566	987,021	367,931
Capital outlay	1,321,621	1,327,672	1,232,138	158,788	335,382	95,820	332,095	1,180,163	622,262	1,553,584
Debt service										
Principal	340,872	361,653	1,415,453	345,270	202,453	194,360	194,000	199,000	310,865	175,266
Interest	89,847	74,412	68,910	25,874	17,078	13,395	9,613	5,742	2,089	-
TOTAL EXPENDITURES	6,892,907	6,685,151	7,626,755	6,851,588	6,947,061	7,256,828	7,649,897	7,844,565	8,394,557	9,358,520
Excess of revenues over (under) expenditures	\$ (294,838)	\$ (255,757)	\$ (864,184)	\$ 26,645	\$ 543,614	\$ (97,785)	\$ (219,080)	\$ (83,850)	\$ 557,307	\$ 564,027

continued

CITY OF ST. JOHNS
CHANGES IN FUND BALANCES (UNAUDITED) (CONCLUDED)
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other financing sources (uses)										
Issuance of debt	\$ -	\$ -	\$ 1,116,042	\$ -	\$ -	\$ -	\$ -	\$ 655,864	\$ 3,000,000	\$ -
Premium related to issuance of debt	-	-	-	-	-	-	-	-	93,899	-
Subscription-based IT arrangements	-	-	-	-	-	-	-	-	-	126,547
Proceeds from sale of capital assets	-	-	-	106,162	-	82,700	-	-	-	383
Transfers in	546,216	328,624	326,633	1,254,832	335,782	1,267,448	1,379,435	496,039	1,129,923	1,261,936
Transfers out	(517,957)	(300,365)	(304,191)	(1,227,669)	(308,379)	(1,239,845)	(1,384,505)	(694,949)	(1,666,181)	(1,837,759)
Total other financing sources (uses)	28,259	28,259	1,138,484	133,325	27,403	110,303	(5,070)	456,954	2,557,641	(448,893)
Special item - disposal of operations	-	(323,264)	-	-	-	-	-	-	-	-
Net change in fund balance	\$ (266,579)	\$ (227,498)	\$ 274,300	\$ 159,970	\$ 571,017	\$ 12,518	\$ (224,150)	\$ 373,104	\$ 3,114,948	\$ 115,134
Debt services as a percentage of noncapital expenditures	7.73%	8.14%	23.21%	5.55%	3.32%	2.90%	3.24%	3.23%	4.97%	2.54%

CITY OF ST. JOHNS
ASSESSED TAXABLE VALUES (HISTORY OF PROPERTY VALUES) (UNAUDITED)
LAST TEN FISCAL YEARS

Tax Year	Fiscal Year	Residential	Commercial	Industrial	Developmental	Personal	Special Act Parcels	Total	Direct Tax Rate (mills) ⁽¹⁾	Total SEV	Taxable Value as a Percentage of SEV
2015	2016	\$ 130,490,412	\$ 42,824,938	\$ 4,248,343	\$ 296,801	\$ 15,299,600	\$ 4,107,079	\$ 197,267,173	15.1763	\$ 212,672,100	92.8%
2016	2017	133,344,131	44,042,207	3,623,843	-	14,746,700	3,271,398	199,028,279	14.6812	219,714,225	90.6%
2017	2018	136,584,114	45,544,434	3,629,201	-	13,540,615	2,973,906	202,272,270	14.1848	236,081,315	85.7%
2018	2019	141,317,631	47,058,207	3,615,563	-	13,023,600	2,852,651	207,867,652	13.1776	249,636,600	83.3%
2019	2020	146,649,825	49,566,861	4,622,968	-	15,549,400	2,364,912	218,753,966	13.6569	261,540,900	83.6%
2020	2021	152,141,851	53,772,840	4,432,942	-	16,890,600	10,568,547	237,806,780	13.5967	284,380,600	83.6%
2021	2022	157,181,103	56,373,307	4,481,423	-	18,993,800	19,807,690	256,837,323	13.6568	310,251,500	82.8%
2022	2023	165,377,442	61,922,499	6,492,964	-	20,279,600	20,713,012	274,785,517	13.5189	330,941,600	83.0%
2023	2024	176,733,285	64,127,559	8,053,706	-	17,946,500	19,362,006	286,223,056	13.6951	358,449,400	79.9%
2024	2025	191,080,229	67,961,256	8,784,151	-	18,756,200	20,306,014	306,887,850	14.0471	385,504,560	79.6%

Source: Clinton County Equalization Department Report

Note: Tax rates are per \$1,000 of taxable value

(1) Total direct tax rate includes voter approved 4.0000 mills dedicated to local streets scheduled from the 2014 through 2017 tax levy years. A voter approved 3.0000 mills dedicated to local streets for the 2018 through 2027 tax levy years.

CITY OF ST. JOHNS
PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS (UNAUDITED)
(PER \$1,000 OF TAXABLE VALUE)
LAST TEN FISCAL YEARS

City of St. Johns							Clinton County	Clinton Transit	State Education Tax	District Library	Total
Tax Year	General ⁽¹⁾	Economic Development ⁽²⁾	Garbage ⁽³⁾	Library	Streets ⁽⁴⁾	Total	St. Johns Public Schools ⁽⁵⁾	Clinton County	Regional Educational Service Agency		
2015	9.4360	0.2558	0.5000	0.9845	4.0000	15.1763	7.0000	5.8000	3.7615	0.2000	6.0000
2016	9.4360	0.2530	0.5000	0.4922	4.0000	14.6812	7.0000	5.7953	3.7615	0.1998	6.0000
2017	9.4360	0.2488	0.5000	0.0000	4.0000	14.1848	7.0000	5.7877	3.7520	0.1998	6.0000
2018	9.4360	0.2416	0.5000	0.0000	3.0000	13.1776	7.0000	5.7877	3.7482	0.1998	6.0000
2019	9.9430	0.2310	0.5000	0.0000	2.9829	13.6569	7.0000	5.7976	3.8154	0.1996	6.0000
2020	9.9052	0.2200	0.5000	0.0000	2.9715	13.5967	7.0000	5.7961	3.7967	0.1984	6.0000
2021	9.9810	0.2100	0.5000	0.0000	2.9658	13.6568	7.0000	6.5284	3.7762	0.6963	6.0000
2022	9.8103	0.1936	0.6000	0.0000	2.9150	13.5189	7.0000	6.5573	3.7497	0.6924	6.0000
2023	9.8103	0.1848	0.7000	0.0000	3.0000	13.6951	7.0000	6.6384	3.7537	0.6924	6.0000
2024	9.7818	0.1740	1.1000	0.0000	2.9913	14.0471	7.0000	6.6230	3.7342	0.6899	6.0000

Source: Tax warrants issued by City Assessor

Note: Tax rates are per \$1,000 of taxable value

(1) By charter, the City of St. Johns can levy up to 10 mills. Tax rates above represent a Headlee Rollback.

(2) Michigan ACT 359 limits the amount collected for economic development to \$50,000. The millage rate is adjusted to come as close to this amount as possible.

(3) In addition to the garbage mills, each residential dwelling unit is charged \$140-\$215 for annual trash service.

(4) City of St. Johns voters approved 4.0000 mills dedicated to streets from the 2014 through 2017 tax years. City of St. Johns voters approved a renewed millage dedicated to streets at 3.0000 mills from 2018 through 2022 tax years. 2019 - 2022 and 2024 were reduced due to a Headlee rollback.

(5) St. Johns Public Schools' rate indicated homestead millage. For non-homestead, add 18.0000 mills.

CITY OF ST. JOHNS
PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
CURRENT YEAR AND NINE YEARS AGO

Company Name	Year Ended June 30, 2025			Year Ended June 30, 2016		
	Taxable Value	Rank	Percent of Total City Taxable Value	Taxable Value	Rank	Percent of Total City Taxable Value
Consumers Energy	\$ 8,578,136	1	2.80	\$ 3,889,575	5	1.97
Save-A-Lot	6,606,180	2	2.15	5,681,600	1	2.88
ITC	6,435,733	3	2.10	-	-	-
Mahle	3,837,827	4	1.25	4,201,507	2	2.13
Michigan Electronic Transmission	3,764,200	5	1.23	-	-	-
Loan Oak - St. Johns LLC	3,468,997	6	1.13	2,789,272	4	1.41
1035 S US 27 LLC	2,439,272	7	0.79	-	-	-
Glick Suntree LLC	2,145,522	8	0.70	1,896,400	6	0.96
Clinton Commons	3,214,000	9	1.05	1,536,925	9	0.78
Glanbia Deaware Inc ⁽¹⁾	15,646,676	10	5.10	-	-	-
Allied Ring Co.	-	-	-	2,380,100	-	1.21
Harry's St. Johns LLC	-	-	-	2,307,273	3	1.17
CCS/Lansing Inc	-	-	-	1,160,400	7	0.59
Martin-Brower	-	-	-	1,083,200	8	0.55
	56,136,543		<u>18.30</u>	26,926,252		<u>13.65</u>
	<u>250,751,307</u>			<u>170,340,921</u>		
Total taxable value	<u>\$ 306,887,850</u>			<u>\$ 197,267,173</u>		

Source: City assessors office and 2016 financial statements

⁽¹⁾ The Company has tax abatements therefore reducing the total amount of tax paid.

CITY OF ST. JOHNS
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	General	Economic Development	Garbage	Library	Streets	Total Tax Levy ⁽¹⁾	Amount Collected in Fiscal Year of Levy		Years/Received from County ⁽²⁾	Total Tax Collections	Percent Collected
							Amount	Percentage			
2016	\$ 1,822,644	\$ 49,395	\$ 96,573	\$ 190,151	\$ 772,634	\$ 2,931,397	\$ 2,858,694	97.52%	\$ 70,139	\$ 2,928,833	99.91%
2017	1,834,749	49,179	97,209	95,689	777,762	2,854,588	2,783,754	97.52%	70,835	2,854,589	100.00%
2018	1,880,565	49,570	99,637	-	797,183	2,826,955	2,778,227	98.28%	45,994	2,824,221	99.90%
2019	1,929,475	49,388	102,241	-	613,434	2,694,538	2,642,437	98.07%	51,909	2,694,346	99.99%
2020	2,153,826	50,024	108,297	-	646,137	2,958,284	2,905,278	98.21%	46,970	2,952,248	99.80%
2021	2,237,506	47,934	112,935	-	671,228	3,069,603	2,963,603	96.55%	98,560	3,062,163	99.76%
2022	2,374,130	49,937	178,386	-	705,449	3,307,902	3,261,250	98.59%	37,652	3,298,902	99.73%
2023	2,513,396	49,585	153,708	-	746,812	3,463,501	3,354,644	96.86%	107,215	3,461,859	99.95%
2024	2,616,488	49,554	187,131	-	800,177	3,653,350	3,593,345	98.36%	60,005	3,653,350	100.00%
2025	2,773,480	49,320	311,877	-	848,127	3,982,804	3,912,199	98.23%	70,605	3,982,804	100.00%

Source: City of St. Johns and Assessor's Warrant

(1) The table includes Ad Valorem taxes only. It excludes commercial and industrial facilities taxes as provided under Public Acts 198 and 255.

(2) Clinton County pays the City of St. Johns the full amount of the delinquent real property taxes upon settlement in March of each year.

CITY OF ST. JOHNS
RATIO OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Taxable Value of Property	Governmental Activities		Business-Type Activities		Total Primary Government	Net Debt to Assessed Value	Net Debt Per Capita
			General Obligation Bonds	Notes and Loans	Revenue Bonds	Notes and Loans			
2016	7,865 ⁽¹⁾	\$ 197,267,173	\$ 2,045,000	\$ 269,466	\$ 10,794,132	\$ 40,061	\$ 13,148,659	6.67%	\$ 1,671.79
2017	7,865 ⁽¹⁾	199,028,279	1,755,000	571,067	10,241,697	32,430	12,600,194	6.33%	1,602.06
2018	7,865 ⁽¹⁾	202,272,270	1,445,000	483,601	9,910,000	24,797	11,863,398	5.87%	1,508.38
2019	7,865 ⁽¹⁾	207,867,652	1,201,000	410,509	9,265,000	17,168	10,893,677	5.24%	1,385.08
2020	7,865 ⁽¹⁾	218,753,966	909,000	335,949	8,765,000	9,537	10,019,486	4.58%	1,273.93
2021	7,865 ⁽¹⁾	237,806,780	724,000	546,136	11,380,000	382,988	13,033,124	5.48%	1,693.05
2022	7,698 ⁽²⁾	256,837,323	534,000	691,551	10,745,000	348,129	12,318,680	4.80%	1,600.24
2023	7,698 ⁽²⁾	274,785,517	340,000	590,712	10,090,000	314,126	11,334,838	4.12%	1,472.44
2024	7,698 ⁽²⁾	286,223,056	3,093,899	1,006,835	8,715,000	242,843	13,058,577	4.56%	1,696.36
2025	7,698 ⁽²⁾	306,887,850	3,087,639	958,574	7,995,000	205,493	12,246,706	3.99%	1,590.89

Source: City of St. Johns Basic Financial Statements; 2010 Census report and Assessor's equalization reports

(1) Source: 2010 Census report

(2) Source: 2020 Census report

CITY OF ST. JOHNS
RATIO OF NET GENERAL BONDED DEBT OUTSTANDING (UNAUDITED)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Taxable Value of Property⁽⁶⁾</u>	<u>General Obligation Bonds⁽¹⁾⁽²⁾</u>	<u>Bonded Debt Service Funds Available⁽¹⁾⁽³⁾</u>	<u>Net General Bonded Debt</u>	<u>Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2016	7,865 ⁽⁴⁾	\$ 197,267,173	\$ 2,045,000	\$ 85,205	\$ 1,959,795	0.99%	\$ 249
2017	7,865 ⁽⁴⁾	199,028,279	1,755,000	84,546	1,670,454	0.84%	212
2018	7,865 ⁽⁴⁾	202,272,270	1,445,000	-	1,445,000	0.71%	184
2019	7,865 ⁽⁴⁾	207,867,652	1,201,000	-	1,201,000	0.58%	153
2020	7,865 ⁽⁴⁾	218,753,966	909,000	-	909,000	0.42%	116
2021	7,865 ⁽⁴⁾	237,806,780	724,000	-	724,000	0.30%	92
2022	7,698 ⁽⁵⁾	256,837,323	534,000	-	534,000	0.21%	69
2023	7,698 ⁽⁵⁾	274,785,517	340,000	-	340,000	0.12%	44
2024	7,698 ⁽⁵⁾	286,223,056	3,093,899	-	3,093,899	1.08%	402
2025	7,698 ⁽⁵⁾	306,887,850	3,087,639	-	3,087,639	1.01%	401

(1) Source: City of St. Johns Basic financial Statements

(2) Amount does not include special assessment debt.

(3) Amount does not include funds available for retirement of special assessment debt.

(4) Source: 2010 Census report

(5) Source: 2020 Census report

(6) Source: Clinton County equalization reports (includes amounts for Commercial Rehab & Industrial Facilities properties).

CITY OF ST. JOHNS
COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
JUNE 30, 2025

Governmental Unit	Debt Outstanding ⁽¹⁾	Estimated Percent Applicable ⁽²⁾	Direct and Estimated Overlapping Debt
St. Johns Public Schools	\$ 63,797,707	32.10%	\$ 20,479,064
Clinton County	<u>21,317,877</u>	7.82%	<u>1,667,058</u>
Total overlapping debt	85,115,584		22,146,122
City of St. Johns	<u>4,046,213</u>	100.00%	<u>4,046,213</u>
Total direct and overlapping direct	<u>\$ 89,161,797</u>		<u>\$ 26,192,335</u>

(1) Source: Municipal Advisory Council of Michigan. Overlapping Debt report.

(2) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

CITY OF ST. JOHNS
COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
JUNE 30, 2025

Valuation for debt limit	
2024 state equalized value	<u>\$ 385,504,560</u>
Debt limit	
10% of state equalized value and equivalent	\$ 38,550,456
Debt applicable to debt limit	<u>4,251,706</u>
Legal debt margin	<u>\$ 34,298,750</u>

Source: Clinton County equalization report

CITY OF ST. JOHNS
HISTORICAL LEGAL DEBT MARGIN (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Applicable to Limit	Legal Debt Margin	Ratio
2016	\$ 21,967,892	\$ 1,755,000	\$ 20,212,892	7.99%
2017	23,384,642	1,445,000	21,939,642	6.18%
2018	24,327,860	1,201,000	23,126,860	4.94%
2019	25,788,320	909,000	24,879,320	3.52%
2020	28,215,320	1,653,124	26,562,196	5.86%
2021	28,438,060	1,559,819	26,878,241	5.48%
2022	31,025,150	1,244,838	29,780,312	4.01%
2023	33,094,160	1,562,569	31,531,591	4.72%
2024	35,844,940	4,462,969	31,381,971	12.45%
2025	38,550,456	4,251,706	34,298,750	11.03%

Source: City of St. Johns Treasurer's office.

CITY OF ST. JOHNS
DEMOGRAPHIC STATISTICS (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income	Per Capita Personal Income ⁽³⁾⁽⁴⁾	Per Capita Unemployment Rate ⁽⁵⁾
2016	7,865 ⁽¹⁾	\$ 299,955,370	\$ 38,138	4.5%
2017	7,865 ⁽¹⁾	315,764,020	40,148	4.0%
2018	7,865 ⁽¹⁾	- ⁽⁶⁾	-	3.8%
2019	7,865 ⁽¹⁾	- ⁽⁶⁾	-	3.7%
2020	7,865 ⁽¹⁾	339,594,970	43,178	9.5%
2021	7,865 ⁽²⁾	365,347,080	46,452	5.5%
2022	7,698 ⁽²⁾	421,850,400	54,800	5.3%
2023	7,698 ⁽²⁾	389,880,606	50,647	3.9%
2024	7,698 ⁽²⁾	414,198,588	53,806	3.9%
2025	7,698 ⁽²⁾	- ⁽⁷⁾	-	3.9%

(1) Source: 2010 Census Report

(2) Source: 2020 Census Report

(3) Source: Bureau of Economic Analysis: Regional Economic Accounts

(4) Source: Personal income per capita and unemployment rates are presented for the Lansing-East Lansing metropolitan area which includes the counties of Ingham, Eaton, and Clinton.

(5) Source: Bureau of Labor Statistics

(6) Source: Data for 2018 and 2019 is not readily available

(7) Data for this period was not available from source

CITY OF ST. JOHNS
CONCENTRATION OF WORKFORCE (UNAUDITED)
CURRENT YEAR AND NINE YEARS AGO

Industry	2025		2016	
	Number of Jobs ⁽¹⁾⁽²⁾	Percentage of Workforce	Number of Jobs ⁽¹⁾⁽²⁾	Percentage of Workforce
Government	61,700	25.2%	59,600	26.2%
Trade, Transportation, and Utilities	36,000	14.8%	35,800	15.8%
Education and Health Services	35,000	14.3%	30,500	13.5%
Professional and Business Services	25,000	10.2%	22,700	10.0%
Manufacturing	21,400	8.8%	21,200	9.4%
Financial Activities	19,200	7.9%	16,000	7.1%
Leisure and Hospitality	19,300	7.9%	19,800	8.7%
Other Services	11,000	4.5%	10,300	4.5%
Construction and Mining	11,600	4.8%	7,600	3.4%
Information	3,800	1.6%	3,100	1.4%
Total	244,000	100.0%	226,600	100.0%

(1) Source: Michigan Bureau of Labor Market Information and Strategic Initiatives

(2) Number of jobs is presented for the Lansing-East Lansing metropolitan area which includes the counties Ingham, Eaton and Clinton.

CITY OF ST. JOHNS
FULL TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	Full-time Employees as of June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government	8	8	7	7	7	8	8	8	9	9
Public safety ⁽¹⁾	12	12	11	11.0	11.5	12.5	13	10	11	10
Public works	21	19	18	18	18	17	18	18	18	18
Community and economic development	1	1	1	1	1	1	1	-	-	-
Recreation and culture	8	3	3	3	2	1	1	1	1	1
Total	50	43	40	40	40	39.5	41.0	37	39	38

Source: City of St. Johns Clerk's Office

(1) The City currently has two Police Union contracts: Supervisory Police Officers and Non-Supervisory Police Officers. Supervisory Police Officers covers two sergeants and the term is from 7/1/2022 to 6/30/2026. Non-Supervisory covers five police officers and the term is from 7/1/2022 to 6/30/2026.

CITY OF ST. JOHNS
OPERATING INDICATORS BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety ⁽¹⁾										
Physical arrests	316	296	242	203	159	145	145	73	48	106
Parking violations	893	951	822	717	581	721	931	901	628	561
Traffic violations	901	908	840	608	539	328	410	146	122	477
Emergency fire responses	109	126	167	166	222	215	206	257	255	275
Public works ⁽²⁾										
Street resurfacing (miles)	3.34	3.30	3.19	2.00	2.50	2.50	2.50	2.40	0.77	1.10
Number of water meters	3,262	3,317	3,334	3,342	3,342	3,342	3,421	3,447	3,475	3,486
Average daily water consumption (gallons)	588,000	713,000	725,000	725,000	725,000	725,000	728,000	1,660,000	1,710,000	1,349,000
Peak daily water consumption	1,015,000	1,410,000	1,611,800	1,600,000	1,600,000	1,600,000	1,700,000	2,140,000	1,861,000	1,677,000
Average daily sewage treatment	1,148,166	1,454,000	1,365,000	1,400,000	1,430,000	1,430,000	1,500,000	1,120,000	1,150,000	1,047,000
Recreation and culture ⁽³⁾										
Volumes in library collection	48,637	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Volumes borrowed from library	86,482	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

(1) Source: City of St. Johns Police and Fire Department annual reports

(2) Source: City of St. Johns Public Works Director and Community Development Director

(3) The Briggs District Library became a separate entity from the City of St. Johns in August 2016. Going forward, these statistics will no longer be reported in the City's financial statements.

CITY OF ST. JOHNS
CAPITAL ASSETS STATISTICS BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety ⁽¹⁾										
Police protection										
Number of stations	1	1	1	1	1	1	1	1	1	1
Fire protection										
Number of stations	1	1	1	1	1	1	1	1	1	1
Public works ⁽²⁾										
Streets										
Streets (per lane miles)	87	87	89	89	89	89	89	89	89	89
Traffic signals	4	4	4	4	4	4	4	4	4	4
Water										
Mains (miles)	52	52	54	56	56	56	59	59	59	59
Fire hydrants	432	432	436	467	467	467	479	479	479	480
Storage capacity (gallons)	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Sewer										
Sanitary sewers (miles)	43	43	43	43	43	43	44	44	44	44
Storm sewers (miles)	32	32	32	32	32	32	32	32	32	32
Treatment capacity (million gallons per day)	2.5	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Recreation and culture ⁽³⁾										
Parks (acres)	97	97	97	97	97	97	97	97	97	97
Playgrounds	6	6	6	6	6	6	6	6	6	6
Municipal splash pad	-	1	1	1	1	1	1	1	1	1
Tennis courts	4	4	4	4	4	4	4	4	4	4
Softball diamonds	1	1	1	1	1	1	1	1	1	1

(1) Source: City of St. Johns Police and Fire annual reports

(2) Source: City of St. Johns Public Works Director

(3) Source: City of St. Johns Recreation Director



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and
Members of City Commission
City of St. Johns, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of St. Johns, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of St. Johns' basic financial statements, and have issued our report thereon dated December 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of St. Johns' internal control over financial reporting (internal control) as a basis for designing 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 City of St. Johns' internal control. Accordingly, we do not express an opinion on the effectiveness of City of St. Johns' internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described below, that we consider to be significant deficiencies:

2025-001 REVIEW OF JOURNAL ENTRIES

Condition: There is no evidence of review and approval of journal entries.

2025-001 REVIEW OF JOURNAL ENTRIES (concluded)

Criteria: The intent of internal control is to assure that no one individual is able to control all aspects of a transaction cycle (i.e., receipts, disbursements, payroll, reconciling bank accounts, adjustments to general ledger, etc.) and the controls that are being utilized should be formally documented as proof of the control.

Cause: The creation, review, and approval of journal entries is completed by a single individual.

Effect: There is a greater risk of general errors, losses, or misappropriation of assets that could occur and go undetected if duties and responsibilities are not appropriately arranged, separated, and documented as they are conducted.

Recommendation: We recommend that the City review the journal entry creation, review, and approval process internal controls. If duties cannot be adequately segregated due to the limited number of employees, we suggest that management consider other procedures to provide a greater review and supervision of employees.

Corrective Action Response: The City does not currently have anyone capable of reviewing journal entries. However, the City Manager reviews the financial statements on a monthly basis and management will continue to maintain a heightened awareness and continually review the internal controls over this area.

2025-002 TIMELINESS OF BANK RECONCILIATIONS

Condition: The reconciliation of the pooled cash account for June 2025 was not completed at the beginning of audit fieldwork in October 2025.

Criteria: The reconciliation process is an important part of the City's internal control and accounting procedures. The purpose of reconciliations is to ensure that general ledger account balances are supported by underlying transactions detail or third-part information. They also provide an important internal control, in that any differences identified between the underlying detail and an account balance through the reconciliation process may be indicative of an erroneous entry having been posted or inappropriate activity within the account. The Accounting Procedures Manual for Local Units of Government in Michigan notes that bank accounts must be reconciled within one month following the bank statement date.

Cause: Unknown.

Effect: Without timely reconciliations and review procedures, there is an increased risk of misstatement of assets or errors that might go undetected.

Recommendation: We recommend that bank reconciliations be completed, including review and approval, in a timely manner.

Corrective Action Response: During fiscal year 2025, the City implemented several changes to its cash processes, including consolidating multiple bank accounts and transitioning to a new cash receipting system. As a result of these changes, delays occurred in the timely completion of bank reconciliations. The City has since identified corrective measures to improve the reconciliation timeline while continuing to maintain appropriate and effective internal controls.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of St. Johns' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of St. Johns' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on City of St. Johns' responses to the findings identified in our audit and described in this report. City of St. Johns' responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maner Costerian PC

December 19, 2025

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26, 2026

Department: Administration	Attachments:	Submitted to CA for Review
Subject: <i>Quarterly Budget Report Presentation</i>	<input checked="" type="checkbox"/> <i>Revenue and Expenditure Report as of 12/31/25</i> [] []	[N/A]
Prepared by: Kristina Kinde Deputy City Manager Treasurer	Approved by: Kristina Kinde Interim City Manager	

SUMMARY/HIGHLIGHT: This agenda item is meant to highlight fiscal year-to-date revenue and expenditure activity through the second quarter ending December 31, 2025. All first half budget adjustments have been posted. Through the first quarter revenues and expenditures represent approximately 50% of the budget.

BACKGROUND/DISCUSSION: The original budget column indicated in the attachment, is the budget approved at the June 23, 2025 Commission meeting. The adjusted budget column represents the budget after the budget adjustments from this meeting.

STRATEGIC PLAN OBJECTIVE: N/A

FISCAL IMPACT: This is a presentation of the budget vs. actual year-to-date comparison and has no fiscal impact.

RECOMMENDATION: There is no formal action needed to be taken as this is a discussion-only item.

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 101 - GENERAL FUND										
Revenues										
101-000-404.000	CURRENT PROPERTY TAX	2,776,612.34	2,776,612.34	2,629,768.51	146,843.83	94.71				
101-000-404.001	ACT 359	50,000.00	50,000.00	48,352.07	1,647.93	96.70				
101-000-404.002	ACT 359-IFT	0.00	0.00	(24.15)	24.15	100.00				
101-000-405.000	DELINQUENT PROPERTY TAX	0.00	0.00	(287.13)	287.13	100.00				
101-000-434.000	TRAILER PARK TAX	500.00	500.00	0.00	500.00	0.00				
101-000-445.000	INTEREST-PENALTY/DELINQ TAX	25,000.00	25,000.00	14,148.12	10,851.88	56.59				
101-000-448.000	COLLECTION FEE	130,000.00	130,000.00	99,891.01	30,108.99	76.84				
101-000-477.000	FRANCHISE FEE	80,000.00	80,000.00	17,355.77	62,644.23	21.69				
101-000-478.000	CITY LICENSES AND PERMITS	12,000.00	12,000.00	7,315.00	4,685.00	60.96				
101-000-494.000	PARKING PERMITS	10,000.00	10,000.00	4,934.00	5,066.00	49.34				
101-000-540.000	STATE GRANTS	0.00	0.00	6,355.40	(6,355.40)	100.00				
101-000-555.000	MID-STATE HEALTH NTWK GRANT	7,000.00	7,000.00	0.00	7,000.00	0.00				
101-000-569.000	ACT 302 FUNDS-STATE OF MICH	1,900.00	1,900.00	7,511.71	(5,611.71)	395.35				
101-000-573.000	Local Community Stabilization Share Appr	140,000.00	140,000.00	216,167.64	(76,167.64)	154.41				
101-000-574.000	STATE REVENUE SHAR SALES TAX	0.00	0.00	(13.00)	13.00	100.00				
101-000-574.001	CONSTITUTIONAL	838,867.00	838,867.00	432,288.00	406,579.00	51.53				
101-000-574.002	STATUTORY	133,124.00	133,124.00	64,002.00	69,122.00	48.08				
101-000-574.003	STATE REVENUE SHAR LIQ LIC	14,700.00	14,700.00	3,418.80	11,281.20	23.26				
101-000-574.004	METRO ACT REVENUE	36,000.00	36,000.00	0.00	36,000.00	0.00				
101-000-626.002	ADM CHARGES/WATER-SEWER FUND	781,066.00	781,066.00	390,533.00	390,533.00	50.00				
101-000-626.005	ADMIN CHARGES-MOBILE EQUIP	95,020.00	95,020.00	47,510.00	47,510.00	50.00				
101-000-626.006	ADMIN CHARGES-GARBAGE	74,375.00	74,375.00	37,187.50	37,187.50	50.00				
101-000-626.007	ADMIN CHARGES-LDFA	2,376.00	2,376.00	1,188.00	1,188.00	50.00				
101-000-626.008	ADMIN CHARGES - PSD	8,000.00	8,000.00	4,000.00	4,000.00	50.00				
101-000-626.009	ADMIN CHARGES-MAJOR STREET	122,577.00	122,577.00	61,288.50	61,288.50	50.00				
101-000-626.010	ADMIN CHARGES-LOCAL STREET	63,990.00	63,990.00	31,995.00	31,995.00	50.00				
101-000-626.011	ADMIN CHARGES-DDA	8,000.00	8,000.00	4,000.00	4,000.00	50.00				
101-000-627.000	RENTAL INSPECTION FEES	36,175.00	36,175.00	12,425.00	23,750.00	34.35				
101-000-653.000	RECREATION RECEIPTS	35,000.00	35,000.00	13,772.25	21,227.75	39.35				
101-000-656.000	PARKING VIOLATIONS	8,000.00	8,000.00	1,620.00	6,380.00	20.25				
101-000-657.000	CIVIL INFRACTION FINES	2,500.00	2,500.00	600.00	1,900.00	24.00				
101-000-665.000	INTEREST EARNED/INVESTMENTS	40,000.00	40,000.00	76,207.34	(36,207.34)	190.52				
101-000-667.006	FELL FARM LAND RENT	500.00	500.00	500.00	0.00	100.00				
101-000-667.008	FACILITIES RENTAL	15,000.00	15,000.00	12,141.50	2,858.50	80.94				
101-000-674.000	CONTRIBUTIONS REVENUE-POLICE	500.00	500.00	250.00	250.00	50.00				
101-000-674.007	GOLF CART INSPECTION FEES	0.00	0.00	1,140.00	(1,140.00)	100.00				
101-000-674.008	DESIGNATED CONTRIBUTIONS - POLICE	3,500.00	3,500.00	4,750.00	(1,250.00)	135.71				
101-000-676.000	REIMBURSEMENTS	0.00	0.00	8,171.23	(8,171.23)	100.00				
101-000-676.002	INSURANCE REIMBURSEMENT	50,000.00	50,000.00	51,400.04	(1,400.04)	102.80				
101-000-677.000	MISCELLANEOUS REVENUE	10,000.00	10,000.00	3,647.39	6,352.61	36.47				
101-000-678.000	MISC REVENUE-RECREATION	0.00	0.00	619.00	(619.00)	100.00				
101-000-678.003	RECREATION GIFT CERTIFICATES	2,000.00	2,000.00	2,560.00	(560.00)	128.00				
101-000-687.000	DISTRICT COURT REFUNDS	10,000.00	10,000.00	8,591.88	1,408.12	85.92				
101-000-699.034	USE OF FUND BALANCE	5,000.00	5,000.00	0.00	5,000.00	0.00				
TOTAL REVENUES		5,629,282.34	5,629,282.34	4,327,281.38	1,302,000.96	76.87				
Expenditures										
101	LEGISLATIVE DEPARTMENT	531,845.98	541,843.48	282,934.62	258,908.86	52.22				
172	ADMINISTRATION DEPARTMENT	1,333,893.89	1,340,893.89	720,649.12	620,244.77	53.74				
265	MUNICIPAL BUILDING	97,500.00	97,500.00	48,750.00	48,750.00	50.00				
301	POLICE DEPARTMENT	1,941,338.15	1,941,338.15	866,225.84	1,075,112.31	44.62				
441	DEPARTMENT OF PUBLIC WORKS	531,768.19	531,768.19	220,043.18	311,725.01	41.38				

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED					
		ORIGINAL BUDGET									
Fund 101 - GENERAL FUND											
Expenditures											
751	RECREATION DEPARTMENT	208,353.71	208,353.71	114,076.80	94,276.91	54.75					
752	PARKS DEPARTMENT	119,185.43	119,185.43	72,434.10	46,751.33	60.77					
901	CAPITAL EXPENSE/RESERVES	827,105.10	1,058,857.14	753,509.47	305,347.67	71.16					
TOTAL EXPENDITURES		5,590,990.45	5,839,739.99	3,078,623.13	2,761,116.86	52.72					
<hr/>											
Fund 101 - GENERAL FUND:											
TOTAL REVENUES		5,629,282.34	5,629,282.34	4,327,281.38	1,302,000.96	76.87					
TOTAL EXPENDITURES		5,590,990.45	5,839,739.99	3,078,623.13	2,761,116.86	52.72					
NET OF REVENUES & EXPENDITURES		38,291.89	(210,457.65)	1,248,658.25	(1,459,115.90)	593.31					
BEG. FUND BALANCE		2,522,200.26	2,522,200.26	2,522,200.26							
END FUND BALANCE		2,560,492.15	2,311,742.61	3,770,858.51							

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ST. JOHNS

Page: 3/17

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET				
Fund 125 - WILSON CENTER						
Revenues						
125-000-699.101	TRANSFER FROM GENERAL FUND	264,089.37	264,089.37	193,081.45	71,007.92	73.11
TOTAL REVENUES		264,089.37	264,089.37	193,081.45	71,007.92	73.11
Expenditures						
751	RECREATION DEPARTMENT	12,976.87	12,976.87	875.20	12,101.67	6.74
901	CAPITAL EXPENSE/RESERVES	251,112.50	251,112.50	192,206.25	58,906.25	76.54
TOTAL EXPENDITURES		264,089.37	264,089.37	193,081.45	71,007.92	73.11
Fund 125 - WILSON CENTER:						
TOTAL REVENUES		264,089.37	264,089.37	193,081.45	71,007.92	73.11
TOTAL EXPENDITURES		264,089.37	264,089.37	193,081.45	71,007.92	73.11
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE						
END FUND BALANCE						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 136 - FIRE DEPARTMENT										
Revenues										
136-000-632.000	RURAL FIRE SERVICE	159,800.00	159,800.00	88,933.34	70,866.66	55.65				
136-000-632.001	CITY FIRE SERVICE	13,500.00	13,500.00	11,700.00	1,800.00	86.67				
136-000-665.000	INTEREST EARNED/INVESTMENTS	20,000.00	20,000.00	4,228.53	15,771.47	21.14				
136-000-674.009	CONTRIBUTIONS - FIRE	0.00	500.00	3,800.00	(3,300.00)	760.00				
136-000-676.000	REIMBURSEMENTS	0.00	0.00	20.00	(20.00)	100.00				
136-000-676.002	INSURANCE REIMBURSEMENT	2,000.00	23,693.31	21,693.31	2,000.00	91.56				
136-000-699.034	USE OF FUND BALANCE	0.00	240,000.00	0.00	240,000.00	0.00				
136-000-699.035	TRANSFER FROM GENERAL	382,545.73	382,545.73	336,833.93	45,711.80	88.05				
TOTAL REVENUES		577,845.73	840,039.04	467,209.11	372,829.93	55.62				
Expenditures										
336	FIRE DEPARTMENT	348,259.31	370,452.62	191,296.81	179,155.81	51.64				
901	CAPITAL EXPENSE/RESERVES	229,586.42	469,586.42	275,912.30	193,674.12	58.76				
TOTAL EXPENDITURES		577,845.73	840,039.04	467,209.11	372,829.93	55.62				
Fund 136 - FIRE DEPARTMENT:										
TOTAL REVENUES		577,845.73	840,039.04	467,209.11	372,829.93	55.62				
TOTAL EXPENDITURES		577,845.73	840,039.04	467,209.11	372,829.93	55.62				
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00				
BEG. FUND BALANCE		81,421.61	81,421.61	81,421.61	81,421.61					
END FUND BALANCE		81,421.61	81,421.61	81,421.61	81,421.61					

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	AMENDED BUDGET							
Fund 202 - MAJOR STREET FUND										
Revenues										
202-000-546.000	GAS TAX REFUND (ACT 51)	866,614.00	866,614.00	273,198.72	593,415.28	31.52				
202-000-546.001	BUILD MICHIGAN (ACT 51)	17,686.00	17,686.00	4,412.52	13,273.48	24.95				
202-000-676.002	INSURANCE REIMBURSEMENT	1,000.00	1,000.00	1,235.66	(235.66)	123.57				
202-000-699.007	TRANSFER FROM STREET MILLAGE	449,297.43	449,297.43	458,859.54	(9,562.11)	102.13				
TOTAL REVENUES		1,334,597.43	1,334,597.43	737,706.44	596,890.99	55.28				
Expenditures										
451	NEW CONSTRUCTION	557,633.59	557,633.59	153,816.80	403,816.79	27.58				
463	STREET MAINTENANCE	909,554.41	979,554.41	566,638.26	412,916.15	57.85				
475	TRAFFIC SERVICE MAINTENANCE	34,621.00	41,956.20	9,314.57	32,641.63	22.20				
479	SNOW AND ICE CONTROL	27,553.00	27,553.00	24,601.99	2,951.01	89.29				
483	ADMINISTRATION AND ENGINEERING	128,577.00	128,577.00	62,237.50	66,339.50	48.40				
TOTAL EXPENDITURES		1,657,939.00	1,735,274.20	816,609.12	918,665.08	47.06				
Fund 202 - MAJOR STREET FUND:										
TOTAL REVENUES		1,334,597.43	1,334,597.43	737,706.44	596,890.99	55.28				
TOTAL EXPENDITURES		1,657,939.00	1,735,274.20	816,609.12	918,665.08	47.06				
NET OF REVENUES & EXPENDITURES		(323,341.57)	(400,676.77)	(78,902.68)	(321,774.09)	19.69				
BEG. FUND BALANCE		649,706.72	649,706.72	649,706.72						
END FUND BALANCE		326,365.15	249,029.95	570,804.04						

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED					
		ORIGINAL BUDGET									
Fund 203 - LOCAL STREET FUND											
Revenues											
203-000-546.000	GAS TAX REFUND (ACT 51)	302,929.52	302,929.52	99,299.18	203,630.34	32.78					
203-000-546.001	BUILD MICHIGAN (ACT 51)	6,182.23	6,182.23	1,603.80	4,578.43	25.94					
203-000-676.002	INSURANCE REIMBURSEMENT	500.00	500.00	640.65	(140.65)	128.13					
203-000-677.000	MISCELLANEOUS REVENUE	0.00	0.00	40.00	(40.00)	100.00					
203-000-699.007	TRANSFER FROM STREET MILLAGE	464,433.57	464,433.57	437,025.57	27,408.00	94.10					
203-000-699.008	TRANSFER FROM MAJOR STREET	250,000.00	250,000.00	0.00	250,000.00	0.00					
TOTAL REVENUES		1,024,045.32	1,024,045.32	538,609.20	485,436.12	52.60					
Expenditures											
463	STREET MAINTENANCE	951,339.55	960,400.06	523,278.23	437,121.83	54.49					
475	TRAFFIC SERVICE MAINTENANCE	21,283.00	21,283.00	2,044.19	19,238.81	9.60					
479	SNOW AND ICE CONTROL	27,196.00	27,196.00	8,234.17	18,961.83	30.28					
483	ADMINISTRATION AND ENGINEERING	71,055.95	71,055.95	31,995.00	39,060.95	45.03					
TOTAL EXPENDITURES		1,070,874.50	1,079,935.01	565,551.59	514,383.42	52.37					
Fund 203 - LOCAL STREET FUND:											
TOTAL REVENUES		1,024,045.32	1,024,045.32	538,609.20	485,436.12	52.60					
TOTAL EXPENDITURES		1,070,874.50	1,079,935.01	565,551.59	514,383.42	52.37					
NET OF REVENUES & EXPENDITURES		(46,829.18)	(55,889.69)	(26,942.39)	(28,947.30)	48.21					
BEG. FUND BALANCE		233,744.77	233,744.77	233,744.77							
END FUND BALANCE		186,915.59	177,855.08	206,802.38							

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET				
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
248-000-404.000	CURRENT PROPERTY TAX	54,877.44	54,877.44	58,020.68	(3,143.24)	105.73
248-000-665.000	INTEREST EARNED/INVESTMENTS	250.00	250.00	0.00	250.00	0.00
TOTAL REVENUES		55,127.44	55,127.44	58,020.68	(2,893.24)	105.25
Expenditures						
451	NEW CONSTRUCTION	56,120.01	56,120.01	22,219.67	33,900.34	39.59
TOTAL EXPENDITURES		56,120.01	56,120.01	22,219.67	33,900.34	39.59
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES		55,127.44	55,127.44	58,020.68	(2,893.24)	105.25
TOTAL EXPENDITURES		56,120.01	56,120.01	22,219.67	33,900.34	39.59
NET OF REVENUES & EXPENDITURES		(992.57)	(992.57)	35,801.01	(36,793.58)	3,606.90
BEG. FUND BALANCE		41,026.61	41,026.61	41,026.61		
END FUND BALANCE		40,034.04	40,034.04	76,827.62		

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED					
		ORIGINAL BUDGET									
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND											
Revenues											
250-000-404.000	CURRENT PROPERTY TAX	200,589.47	200,589.47	226,498.63	(25,909.16)	112.92					
250-000-665.000	INTEREST EARNED/INVESTMENTS	1,000.00	1,000.00	0.00	1,000.00	0.00					
TOTAL REVENUES		201,589.47	201,589.47	226,498.63	(24,909.16)	112.36					
Expenditures											
172	ADMINISTRATION DEPARTMENT	6,676.00	6,676.00	4,431.56	2,244.44	66.38					
TOTAL EXPENDITURES		6,676.00	6,676.00	4,431.56	2,244.44	66.38					
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND:											
TOTAL REVENUES		201,589.47	201,589.47	226,498.63	(24,909.16)	112.36					
TOTAL EXPENDITURES		6,676.00	6,676.00	4,431.56	2,244.44	66.38					
NET OF REVENUES & EXPENDITURES		194,913.47	194,913.47	222,067.07	(27,153.60)	113.93					
BEG. FUND BALANCE		940,483.63	940,483.63	940,483.63							
END FUND BALANCE		1,135,397.10	1,135,397.10	1,162,550.70							

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED					
		ORIGINAL BUDGET									
Fund 251 - PRINCIPAL SHOPPING DISTRICT											
Revenues											
251-000-452.006	DOWNTOWN BUSINESS DISTRICT	42,825.00	42,825.00	40,080.00	2,745.00	93.59					
251-000-653.001	FARMERS' MARKET	1,500.00	1,500.00	1,275.25	224.75	85.02					
251-000-653.003	CAR SHOWS	3,000.00	3,000.00	2,528.00	472.00	84.27					
251-000-653.005	MINT FESTIVAL	35,000.00	35,000.00	28,582.15	6,417.85	81.66					
251-000-653.013	WINTER FESTIVAL	500.00	500.00	0.00	500.00	0.00					
251-000-665.000	INTEREST EARNED/INVESTMENTS	0.00	0.00	117.15	(117.15)	100.00					
251-000-674.005	CORPORATE SPONSORS	1,000.00	1,000.00	0.00	1,000.00	0.00					
251-000-679.000	MARKETING CO-OP	3,000.00	3,000.00	3,000.00	0.00	100.00					
TOTAL REVENUES		86,825.00	86,825.00	75,582.55	11,242.45	87.05					
Expenditures											
172	ADMINISTRATION DEPARTMENT	87,859.99	87,859.99	60,384.03	27,475.96	68.73					
TOTAL EXPENDITURES		87,859.99	87,859.99	60,384.03	27,475.96	68.73					
Fund 251 - PRINCIPAL SHOPPING DISTRICT:											
TOTAL REVENUES		86,825.00	86,825.00	75,582.55	11,242.45	87.05					
TOTAL EXPENDITURES		87,859.99	87,859.99	60,384.03	27,475.96	68.73					
NET OF REVENUES & EXPENDITURES		(1,034.99)	(1,034.99)	15,198.52	(16,233.51)	1,468.47					
BEG. FUND BALANCE		58,460.96	58,460.96	58,460.96							
END FUND BALANCE		57,425.97	57,425.97	73,659.48							

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 401 - FANTASY FOREST										
Revenues										
401-000-665.000	INTEREST EARNED/INVESTMENTS	0.00	0.00	4,383.29	(4,383.29)	100.00				
401-000-674.003	CONTRIBUTIONS/DONATIONS	0.00	0.00	15,355.00	(15,355.00)	100.00				
TOTAL REVENUES		0.00	0.00	19,738.29	(19,738.29)	100.00				
Expenditures										
451	NEW CONSTRUCTION	0.00	752,020.69	737,228.05	14,792.64	98.03				
TOTAL EXPENDITURES		0.00	752,020.69	737,228.05	14,792.64	98.03				
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Fund 401 - FANTASY FOREST:										
TOTAL REVENUES		0.00	0.00	19,738.29	(19,738.29)	100.00				
TOTAL EXPENDITURES		0.00	752,020.69	737,228.05	14,792.64	98.03				
NET OF REVENUES & EXPENDITURES		0.00	(752,020.69)	(717,489.76)	(34,530.93)	95.41				
BEG. FUND BALANCE		567,565.71	567,565.71	567,565.71						
END FUND BALANCE		567,565.71	(184,454.98)	(149,924.05)						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET				
Fund 402 - WILSON CENTER CAPITAL IMPROVEMENT						
Revenues						
402-000-665.000	INTEREST EARNED/INVESTMENTS	25,000.00	25,000.00	48,265.28	(23,265.28)	193.06
402-000-676.000	REIMBURSEMENTS	0.00	0.00	29,448.00	(29,448.00)	100.00
TOTAL REVENUES		25,000.00	25,000.00	77,713.28	(52,713.28)	310.85
Expenditures						
451	NEW CONSTRUCTION	2,100,000.00	2,100,000.00	167,941.25	1,932,058.75	8.00
TOTAL EXPENDITURES		2,100,000.00	2,100,000.00	167,941.25	1,932,058.75	8.00
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Fund 402 - WILSON CENTER CAPITAL IMPROVEMENT:						
TOTAL REVENUES		25,000.00	25,000.00	77,713.28	(52,713.28)	310.85
TOTAL EXPENDITURES		2,100,000.00	2,100,000.00	167,941.25	1,932,058.75	8.00
NET OF REVENUES & EXPENDITURES		(2,075,000.00)	(2,075,000.00)	(90,227.97)	(1,984,772.03)	4.35
BEG. FUND BALANCE		2,134,800.54	2,134,800.54	2,134,800.54		
END FUND BALANCE		59,800.54	59,800.54	2,044,572.57		

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 406 - STREET MILLAGE FUNDS III										
Revenues										
406-000-404.000	CURRENT PROPERTY TAX	896,376.74	896,376.74	858,748.33	37,628.41	95.80				
406-000-445.000	INTEREST-PENALTY/DELINQ TAX	800.00	800.00	706.76	93.24	88.35				
406-000-569.000	STATE GRANTS - OTHER	0.00	0.00	2,254.62	(2,254.62)	100.00				
406-000-573.000	Local Community Stabilization Share Appr	40,000.00	40,000.00	74,343.63	(34,343.63)	185.86				
TOTAL REVENUES		937,176.74	937,176.74	936,053.34	1,123.40	99.88				
Expenditures										
451	NEW CONSTRUCTION	913,731.00	913,731.00	895,885.11	17,845.89	98.05				
TOTAL EXPENDITURES		913,731.00	913,731.00	895,885.11	17,845.89	98.05				
Fund 406 - STREET MILLAGE FUNDS III:										
TOTAL REVENUES		937,176.74	937,176.74	936,053.34	1,123.40	99.88				
TOTAL EXPENDITURES		913,731.00	913,731.00	895,885.11	17,845.89	98.05				
NET OF REVENUES & EXPENDITURES		23,445.74	23,445.74	40,168.23	(16,722.49)	171.32				
BEG. FUND BALANCE		293,164.29	293,164.29	293,164.29						
END FUND BALANCE		316,610.03	316,610.03	333,332.52						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET				
Fund 410 - PARK IMPROVEMENTS CAPITAL PROJECTS						
Revenues						
410-000-699.009	TRANSFER FROM GF	15,000.00	15,000.00	0.00	15,000.00	0.00
TOTAL REVENUES		15,000.00	15,000.00	0.00	15,000.00	0.00
Expenditures						
901	CAPITAL EXPENSE/RESERVES	15,000.00	15,000.00	0.00	15,000.00	0.00
TOTAL EXPENDITURES		15,000.00	15,000.00	0.00	15,000.00	0.00
Fund 410 - PARK IMPROVEMENTS CAPITAL PROJECTS:						
TOTAL REVENUES		15,000.00	15,000.00	0.00	15,000.00	0.00
TOTAL EXPENDITURES		15,000.00	15,000.00	0.00	15,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE						
END FUND BALANCE						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 515 - GARBAGE FUND										
Revenues										
515-000-404.000	CURRENT PROPERTY TAX	300,535.35	300,535.35	318,711.22	(18,175.87)	106.05				
515-000-445.000	INTEREST-PENALTY/DELINQ TAX	1,000.00	1,000.00	262.28	737.72	26.23				
515-000-569.000	STATE GRANTS - OTHER	0.00	0.00	526.08	(526.08)	100.00				
515-000-573.000	Local Community Stabilization Share Appr	4,500.00	4,500.00	27,338.61	(22,838.61)	607.52				
515-000-635.001	WASTE SERVICES FEE	605,542.32	605,542.32	249,745.80	355,796.52	41.24				
515-000-635.002	WASTE SERVICES PENALTY	0.00	0.00	5,589.51	(5,589.51)	100.00				
515-000-665.000	INTEREST EARNED/INVESTMENTS	2,000.00	2,000.00	2,345.76	(345.76)	117.29				
515-000-676.002	INSURANCE REIMBURSEMENT	1,500.00	1,500.00	1,611.09	(111.09)	107.41				
TOTAL REVENUES		915,077.67	915,077.67	606,130.35	308,947.32	66.24				
Expenditures										
528	SANITATION ACTIVITIES	960,342.31	1,005,921.50	467,533.79	538,387.71	46.48				
TOTAL EXPENDITURES		960,342.31	1,005,921.50	467,533.79	538,387.71	46.48				
Fund 515 - GARBAGE FUND:										
TOTAL REVENUES		915,077.67	915,077.67	606,130.35	308,947.32	66.24				
TOTAL EXPENDITURES		960,342.31	1,005,921.50	467,533.79	538,387.71	46.48				
NET OF REVENUES & EXPENDITURES		(45,264.64)	(90,843.83)	138,596.56	(229,440.39)	152.57				
BEG. FUND BALANCE		369,232.39	369,232.39	369,232.39						
END FUND BALANCE		323,967.75	278,388.56	507,828.95						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	ORIGINAL BUDGET	2025-26	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED					
		AMENDED BUDGET										
Fund 592 - WATER AND WASTEWATER FUND												
Revenues												
592-000-540.000	STATE GRANTS	0.00	194,000.00	196,015.65	(2,015.65)	101.04						
592-000-607.004	NSF FEE	500.00	500.00	540.00	(40.00)	108.00						
592-000-613.000	DELINQUENT WATER SEWER FEES	20,000.00	20,000.00	0.00	20,000.00	0.00						
592-000-633.000	WATER/CAPITAL FEE	1,000.00	1,000.00	3,750.00	(2,750.00)	375.00						
592-000-633.001	SEWER/CAPITAL FEE	10,000.00	10,000.00	39,913.07	(29,913.07)	399.13						
592-000-633.002	FINAL/TURN ON-OFF	2,000.00	2,000.00	1,970.00	30.00	98.50						
592-000-642.000	SUPPLY SALES	5,000.00	5,000.00	8,590.29	(3,590.29)	171.81						
592-000-643.000	CITY WATER CHARGES	3,651,585.00	3,651,585.00	1,921,216.94	1,730,368.06	52.61						
592-000-643.001	TOWNSHIP WATER CHARGES	0.00	0.00	12,039.53	(12,039.53)	100.00						
592-000-643.002	TWNSHIP WATER PENALTY	100.00	100.00	381.90	(281.90)	381.90						
592-000-643.100	CITY WATER CHG PENALTY	20,000.00	20,000.00	60,482.36	(40,482.36)	302.41						
592-000-644.000	CITY SEWER CHARGES	3,259,459.00	3,259,459.00	1,899,692.73	1,359,766.27	58.28						
592-000-644.001	TOWNSHIP SEWER CHARGES	0.00	0.00	34,295.30	(34,295.30)	100.00						
592-000-644.100	CITY SEWER CHG PENALTY	25,000.00	25,000.00	37,993.85	(12,993.85)	151.98						
592-000-644.200	TWNSHIP SEWER PENALTY	500.00	500.00	1,090.04	(590.04)	218.01						
592-000-653.012	LAB REVENUE	30,000.00	30,000.00	2,016.00	27,984.00	6.72						
592-000-665.000	INTEREST EARNED/INVESTMENTS	20,000.00	20,000.00	31,432.60	(11,432.60)	157.16						
592-000-676.002	INSURANCE REIMBURSEMENT	18,000.00	18,000.00	12,970.46	5,029.54	72.06						
592-000-677.000	MISCELLANEOUS REVENUE	10,000.00	10,000.00	3,451.07	6,548.93	34.51						
592-000-699.034	USE OF FUND BALANCE	70,000.00	70,000.00	0.00	70,000.00	0.00						
TOTAL REVENUES		7,143,144.00		7,337,144.00		4,267,841.79						
Expenditures						3,069,302.21						
536	WATER AND SEWER REVENUE BONDS	230,512.14	230,512.14	123,999.64	106,512.50	53.79						
540	WATER PRODUCTION	1,051,077.53	1,051,077.53	560,716.29	490,361.24	53.35						
541	WATER DISTRIBUTION	607,013.31	607,013.31	265,821.15	341,192.16	43.79						
550	WASTEWATER TREATMENT PLANT	1,257,730.75	1,285,930.75	703,048.93	582,881.82	54.67						
560	CAPITAL IMPROVEMENTS	3,088,800.00	3,641,963.37	350,434.02	3,291,529.35	9.62						
561	ADMINISTRATION	907,732.67	907,732.67	408,743.70	498,988.97	45.03						
TOTAL EXPENDITURES		7,142,866.40		7,724,229.77		2,412,763.73						
Fund 592 - WATER AND WASTEWATER FUND:												
TOTAL REVENUES		7,143,144.00		7,337,144.00		4,267,841.79						
TOTAL EXPENDITURES		7,142,866.40		7,724,229.77		2,412,763.73						
NET OF REVENUES & EXPENDITURES		277.60		(387,085.77)		1,855,078.06						
BEG. FUND BALANCE		11,365,353.09		11,365,353.09		11,365,353.09						
END FUND BALANCE		11,365,630.69		10,978,267.32		13,220,431.15						

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ST. JOHNS

Page: 16/17

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED				
		ORIGINAL BUDGET	2025-26 AMENDED BUDGET							
Fund 661 - MOTOR POOL FUND										
Revenues										
661-000-665.000	INTEREST EARNED/INVESTMENTS	0.00	0.00	5,368.53	(5,368.53)	100.00				
661-000-676.001	RENTAL REIMBURSEMENT	2,000.00	2,000.00	766.59	1,233.41	38.33				
661-000-699.034	USE OF FUND BALANCE	75,000.00	75,000.00	0.00	75,000.00	0.00				
661-000-699.040	TRANSFERS FROM OTHER DEPTS	495,024.18	495,024.18	215,512.10	279,512.08	43.54				
661-000-699.136	TRANSFER FROM FIRE	31,833.19	31,833.19	0.00	31,833.19	0.00				
TOTAL REVENUES		603,857.37	603,857.37	221,647.22	382,210.15	36.71				
Expenditures										
271	MOBILE EQUIPMENT EXPENDITURES	603,857.37	976,177.37	543,550.98	432,626.39	55.68				
TOTAL EXPENDITURES		603,857.37	976,177.37	543,550.98	432,626.39	55.68				
Fund 661 - MOTOR POOL FUND:										
TOTAL REVENUES		603,857.37	603,857.37	221,647.22	382,210.15	36.71				
TOTAL EXPENDITURES		603,857.37	976,177.37	543,550.98	432,626.39	55.68				
NET OF REVENUES & EXPENDITURES		0.00	(372,320.00)	(321,903.76)	(50,416.24)	86.46				
BEG. FUND BALANCE		525,629.12	525,629.12	525,629.12						
END FUND BALANCE		525,629.12	153,309.12	203,725.36						

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET				
Fund 805 - SPECIAL ASSESSMENT CAPITAL PROJECT FUND						
Revenues						
805-000-451.000	SPECIAL ASSESSMENTS	0.00	0.00	2,067.00	(2,067.00)	100.00
TOTAL REVENUES		0.00	0.00	2,067.00	(2,067.00)	100.00
<hr/>						
Fund 805 - SPECIAL ASSESSMENT CAPITAL PROJECT FUND:						
TOTAL REVENUES		0.00	0.00	2,067.00	(2,067.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	2,067.00	(2,067.00)	100.00
BEG. FUND BALANCE		20,278.63	20,278.63	20,278.63		
END FUND BALANCE		20,278.63	20,278.63	22,345.63		
<hr/>						
TOTAL REVENUES - ALL FUNDS		18,812,657.88	19,268,851.19	12,755,180.71	6,513,670.48	66.20
TOTAL EXPENDITURES - ALL FUNDS		21,048,192.13	23,396,813.94	10,433,012.57	12,963,801.37	44.59
NET OF REVENUES & EXPENDITURES		(2,235,534.25)	(4,127,962.75)	2,322,168.14	(6,450,130.89)	56.25
BEG. FUND BALANCE - ALL FUNDS		19,803,068.33	19,803,068.33	19,803,068.33		
END FUND BALANCE - ALL FUNDS		17,567,534.08	15,675,105.58	22,125,236.47		

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26, 2026

Department: Assessing	Attachments:	Submitted to CA for Review
Subject: <i>Board of Review – 2026 Poverty Exemption Guidelines</i>	<input checked="" type="checkbox"/> <i>Resolution #1-2026</i>	<input checked="" type="checkbox"/>
<i>Board of Review – Alternate Start Date</i>	<input checked="" type="checkbox"/> <i>Resolution #2-2026</i>	<input checked="" type="checkbox"/>
<i>Board of Review – Approving taxpayer letter protests</i>	<input checked="" type="checkbox"/> <i>Resolution #3-2026</i>	<input checked="" type="checkbox"/>
Prepared by: Brianna Hardaker, Assessor	Approved by: Kristina Kinde, Interim City Manager	

SUMMARY/HIGHLIGHT: MCL 211.7u - Local governing bodies are required to adopt guidelines (yearly) that set income (and asset test) levels for their poverty exemption guidelines. The City of St. Johns guidelines are based on Bulletin 15 of 2025 -Procedural Changes for 2026. I have attached the Bulletin.

The State Tax Commission also requires resolutions to be adopted for the allowance of alternate start dates for BOR meetings as well as allowing taxpayers to protest values by letter.

BACKGROUND/DISCUSSION: If the resolutions are not passed, our BOR has no authority to approve or deny poverty exemption requests for 2026, have BOR meetings held on other dates than the STC requires or hear/read property value appeals by letter.

STRATEGIC PLAN OBJECTIVE: N/A

FISCAL IMPACT: The City of St. Johns BOR does receive payment for each BOR meeting. They are currently paid in a lump sum of \$150.00 for the March, July, and December meeting. This is budgeted for in the 2025/26 budget.

RECOMMENDATION: It is recommended that the City Commission adopt the 2026 poverty exemption guidelines, alternate start dates, and approving taxpayer letter protests via Resolutions #1-2026, #2-2026, and #3-2026.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 15 of 2025
November 18, 2025
Procedural Changes for 2026

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Procedural Changes for the 2026 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2026 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. Inflation Rate Used in the 2026 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2026 Capped Value Formula is 1.027.

The 2026 Capped Value Formula is as follows:

2026 CAPPED VALUE = (2025 Taxable Value – LOSSES) X 1.027 + ADDITIONS

The formula above does not include 1.05 because the inflation rate multiplier of 1.027 is lower than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026

Local governing bodies are required to adopt guidelines that establish income levels for poverty exemptions. These income levels **shall not be set lower** than the federal poverty guidelines, which are updated annually by the U.S. Department of Health and Human Services. For example, the income level for a household of three persons shall not be set lower than \$26,650 as shown on the following chart below. The income level for a family of three may be set higher than \$26,650.

The following federal poverty guidelines are to be used in establishing poverty exemption guidelines for 2026 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150

Size of Family Unit	Poverty Guidelines
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

Note: MCL 211.7u requires that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash to pay property taxes.

The asset test should establish a maximum amount and any assets exceeding that amount is considered available. Please refer to STC Bulletin 17 of 2025 for additional information.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the property owner who is filing for the exemption.

The application forms have been combined. Form 5739, *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*, has been retired. Form 5737, previously titled *Application for MCL 211.7u Poverty Exemption*, has been revised to incorporate content from Form 5739.

All poverty exemption applications for 2026 should use the revised Form 5737, *Application and Affirmation for MCL 211.7u for Poverty Exemption*.

C. Sales Studies

Equalization study dates are as follows for 2026 equalization:

Two Year Study: April 1, two years prior through March 31, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2025 studies for 2026 equalization the dates are as follows:

Two Year Study: April 1, 2023 through March 31, 2025

Single Year Study: October 1, 2024 through September 30, 2025

Note that the revised time periods apply to all equalization studies, including sales ratio studies, land value studies, and economic condition factor studies for appraisals. Additionally, the revised timeframe for two-year studies applies to all real property classifications.

D. Property Classification

The State Tax Commission reminds assessors that property classification must be determined annually and is based upon the current use of the property **and not its** highest and best use. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis.

The Commission urges all assessors to take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018 Training Requirements

Required Training: Assessors and Support Staff

PA 660 requires local units to ensure that support staff are sufficiently trained to respond to taxpayer inquiries. PA 660 also requires local units to ensure that assessors maintain their certification levels.

Support staff include all non-certified staff involved in the development of the assessment roll, including fieldwork, and any individual who provides information from the assessment roll to the public. Certified staff members are required to complete annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020, meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 requires that local units **must require** all board of review members to complete board of review training and updates approved by the State Tax Commission. Verifying that board of review members have received this training is a required component of the audit beginning in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

Training will be offered by the State Tax Commission or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion, along with the required Form 5731, must be attached to the Board of Review's Certification of the Assessment Roll and maintained with the local unit's records. Board of Review members are responsible for ensuring they receive proof of completion and submit it to the local unit for proper recordkeeping and audit purposes.

F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on March 28, 2025.

The Tax Tribunal's July 2, 2025, and September 24, 2025, newsletters contain additional information and procedural changes.

Please note: If a letter is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, the Tribunal will issue a Notice of No Action that will provide, in pertinent part: ". . . your letter is insufficient to initiate an appeal and the Tribunal will not consider your appeal (i.e., take no action) unless a petition is filed by the statutory deadline for the filing of such appeals. Small Claims petition forms are available on our website at www.michigan.gov/taxtrib."

The Tribunal will now accept refund requests via email. This will facilitate the efficient processing of the request and timely refund of funds. However, any other emailed submissions, other than those outlined below, will be rejected and the filer reminded to formally file (i.e., e-filing or hard copy) the document. 1.

Appearances/Stipulated Substitutions of Representatives 2. Same-day Emergency Requests regarding a scheduled prehearing or hearing 3. Stipulated (joint) Withdrawals 4. Stipulation Notifications 5. Updates to Contact Information 6. Valuation Disclosures if filed with Motion to Withhold 7. Entire Tribunal hearing and post-hearing exhibits and exhibit lists 8. Rebuttal Evidence 9. Mediator Applications 10. Mediation Status Reports 11. Refund Requests.

In *Sixarp LLC v Byron Twp*, the Michigan Supreme Court held that: The Legislature has clearly mandated that the requirement for appeal in the MTT under MCL 205.735a(3) is jurisdictional. The statute plainly states that "the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute." MCL 205.735a(3) (emphasis added). As a result, MCL 205.735a(3) "is not a notice statute, but is a jurisdictional statute that governs when and how a petitioner invokes the Tax Tribunal's jurisdiction." Id. at 8. As a result, certain petitions may no longer be accepted as timely filed or will no longer proceed to hearing with questions of fact. For example, a petition filed 34 days after a July or December Board of Review denial of a poverty exemption wherein the Board's decision informs the parties that an appeal may be filed within 35 days of the decision under MCL 205.735a, when in fact the statutory deadline is 30 days per MCL 211.53c.

Assessors representing their local unit in Tax Tribunal hearings must submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the card must correspond to the year(s) being appealed.

The complete property record card, including all calculations, should be provided. Do not submit a property record card stating, “calculations too long” and then fail to include the additional calculations. Additionally, assessors should submit any studies prepared that support the economic condition factor and land value shown on the record card.

Assessors must also be prepared to explain at the hearing how the value shown on the property record card was determined.

The Tax Tribunal requests that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any changes in contact information, including email addresses, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtrib.

G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veteran's exemptions. All applications for a disabled veteran's exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2026 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse, filing for the first time in the local unit, must file the application to claim the exemption for 2026 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025, remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

H. Qualified Heavy Equipment Rental Personal Property Exemption –

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit a copy of the claim form, indicating whether the claim was approved or denied, and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2025 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2026 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable).

Late filed forms may be submitted directly to the local unit March Board of Review prior to the close of the March Board of Review. Taxpayers must contact the local unit directly to confirm the specific dates for the March Board of Review.

Once granted, the exemption for personal property valued under \$80,000 will continue automatically until the taxpayer no longer qualifies. If a taxpayer no longer qualifies, they are required to file a rescission form and a personal property statement no later than February 20 of the year that the property become ineligible.

Failure to file the rescission form will result in significant penalties and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement*, must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmarks are acceptable).

Late filed forms may be filed directly to the local unit March Board of Review prior to the close of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement*, along with any other required parcel information, to the Department of Treasury no later than April 1 each year.

J. EMPP and ESA Reminders

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption.

A Combined Document (Form 5278) must be filed to claim the EMPP exemption in 2026 only for parcels that did not receive the EMPP exemption in 2025.

Taxpayers will not report the addition or removal of exempt property on Form 5278, but rather on their ESA Statement which is filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2026. Assessors should report receipt of any Form 5277 in their CAMA software. Assessors may wish to forward copies of Form 5277 to ESAResorting@michigan.gov to ensure that the parcel information is received by the Department of Treasury.

If a parcel receiving the EMPP exemption is sold, Form 5277 must be filed and reported to Treasury. Failure to do so will result in the parcel being added to new ESA Statements.

If a parcel is transferred to a new taxpayer, the previous owner must file Form 5277 to rescind the parcel under their FEIN, and the new owner will have to file Form 5278 to claim the EMPP under their FEIN. Treasury cannot transfer a parcel between accounts (based on FEIN) after ESA Statements are generated May 1st.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property.

It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal:

1. Confirms that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property,"
2. Clearly identify which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n
3. Directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property.

Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

K. Omitted or Incorrectly Reported Property (MCL 211.154)

The State Tax Commission updated all 154 Petition forms at the November 18, 2025, meeting. The following forms have been revised to include the year(s) of notice:

- Form 627 (L-4154) *Assessors or Equalization Director's Notice of Property Incorrectly Reported or Omitted from the Assessment Roll*
- Form 628 (L-4155) *Notice by Owner of Property Incorrectly Reported or Omitted from the Assessment Roll*
- Form 629 (L-4156) *Notice of Property Incorrectly Reported or Omitted from the Assessment Roll Filed by a Person Other than the Owner, Assessor or Equalization Director*

These updates will present information uniformly, reducing errors, and clearly state the years of eligible jurisdiction by the State Tax Commission as current year and the two preceding years. Forms will be updated annually. Current forms will be required for all filings.

At the same meeting, the Michigan State Tax Commission approved a revised MCL 211.154 Omitted and Incorrectly Reported Property Frequently Asked Questions Guide.

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a petition requests a change for 2023 and 2024, the property record cards for both 2023 and 2024 must be submitted.

In addition, assessors must submit all calculations and supporting documentation to explain the reasons for the requested change and the resulting adjustments to the assessed and taxable values.

For 154 petitions involving the removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms can be accessed at www.michigan.gov/154petitions.

L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes:

- Qualified errors as listed in MCL 211.53b(6)
- Appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 21 of 2023 and 24 of 2023 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not request that the July or December Boards of Review take action beyond the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, the July and December Board of Review have no authority to grant a Principal Residence Exemption (PREs). Assessors are asked to ensure that the July and December Boards of Review do not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to approve timely filed Disabled Veterans Exemptions, eliminating the need to submit Disabled Veteran Exemption applications to the Board of Review.

PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review's authority for granting Disabled Veteran Exemptions as a "qualified error".

M. 2026 State Tax Commission Updates Class

At the August 19, 2025, meeting, the State Tax Commission approved the recommendations of the Education and Certification Committee.

To recertify for 2027 MCAT (Michigan Certified Assessing Technicians) must complete four (4) hours of continuing education (November 1, 2025 – October 31, 2026). To meet the required four (4) hours of continuing education, Technicians have the option to complete the 2026 STC Updates course, any continuing education course approved by the STC, or an STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered through the STC Online Education Portal. Any individual certified at the MCAT level who wishes to expand their knowledge of assessment may take additional approved assessment administration courses during the same renewal period. However, courses taken beyond the four (4) hours will not be entered into the Commission's online MiSuite System and will not count toward education credit for recertification purposes.

To recertify for 2027, MCAO, MAAO and MMAO assessors must complete the 2026 State Tax Commission Updates Course ***in addition to the 16 hours of continuing education.*** The 2026 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

N. 2027 Online Education Portal and MiSUITE Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email Treas-MiSuitehelp@michigan.gov. If you require a password reset, **do not use the Forgotten Your Username or Password link on the page.** Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you receive your certificate of completion. If you do not receive a certificate by email, it is likely to mean that one or more of the course requirements remains incomplete.

The requirements for the course are listed at the top of each module. As you complete each requirement it will automatically be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

MiSUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email Treas-MiSUITEHelp@michigan.gov.

O. Assessor of Record

Form 4689 State Tax Commission Request for Changes in Personal or Employment Information for a Certified Assessor is now available in MiSuite. All certified assessing officers are required to inform the State Tax Commission of any changes to their personal or employment contact information within 30 days of assumption of duty or departure from duty. This ensures the State Tax Commission maintains accurate records and accessibility to MEG and MiSuite software.

RESOLUTION #1-2026

CITY HOUSEHOLD INCOME & ASSET STANDARDS TO ELIGIBLE FOR A POVERTY EXEMPTION

MOTION BY: _____ SUPPORTED BY: _____ TO ADOPT THE FOLLOWING RESOLUTION:

THE CITY HAS ADOPTED THE FOLLOWING STANDARDS FOR THE 2026 YEAR

Whereas, the adoption of guidelines for poverty exemptions is required of the Board; and

Whereas, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u) as amended by PA 620 of 2002; and

Whereas, pursuant to PA390 of 1994 (MCL 211.7u) as amended by PA 620 of 2002, The City of St. Johns, Clinton County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year.

To be eligible, a person shall do all of the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the Assessor or Board of Review, accompanied by federal and state income tax returns for all person residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year. Pursuant to PA135 of 2012 an affidavit (Treasury Form 4988) shall be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year (this does not include the owner of the property who is filing for the exemption).
- 3) File a claim reporting that the combined assets of all persons do not exceed 25% of the current Federal Guidelines. Assets include but are not limited to, real estate other than principal residence, personal property, motor vehicles other than one per licensed driver in household, recreational vehicles and

equipment, certificates of deposit, savings accounts, checking accounts, stocks, bond, life insurance, retirement funds, etc.

- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.
- 8) The City of St. Johns, Clinton County adopts the following income eligibility guidelines. The annual allowable income includes income from all persons residing in the principal residence.

SIZE OF FAMILY	POVERTY GUIDELINES
1	\$ 15,650
2	\$ 21,150
3	\$ 26,650
4	\$ 32,150
5	\$ 37,650
6	\$ 43,150
7	\$ 48,650
8	\$ 54,150
ANY ADDITIONAL PERSON	\$ 5,500

THE ASSET THRESHOLD FOR THE CITY IS \$25,000 FOR ONE PERSON LIVING IN THE HOUSEHOLD AND \$35,000 FOR TWO OR MORE PEOPLE LIVING IN THE HOUSEHOLD.

EXAMPLES OF ASSETS ARE (THIS IS NOT AN EXHAUSTIVE LIST):

* A SECOND HOME, LAND, VEHICLES (LARGER THAN THE "FOOTPRINT" FOR THE HOME)

- * RECREATIONAL VEHICLES SUCH AS CAMPERS, BOATS AND ATV'S
- * BUILDINGS OTHER THEN RESIDENCE
- * JEWELRY, ARTWORK, ANTIQUES
- * BANK ACCOUNTS (OVER \$5,000) OR STOCKS
- * MONEY RECEIVED FROM THE SALE OF PROPERTY, STOCKS, BONDS, CAR, OR HOUSE
- * GIFTS, LOANS, LUMP-SUM INHERITANCES
- * FEDERAL NON-CASH BENEFITS PROGRAM SUCH AS MEDICARE, MEDICAID, FOOD STAMPS

If a person claiming poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted.

THE VOTE IN FAVOR OF THE RESOLUTION BEING AS FOLLOWS:

YEAS: _____ NAYS: _____ ABSENT: _____

RESOLUTION DECLARED ADOPTED. DATED: _____

AS THE CITY CLERK FOR _____ CITY
CLINTON COUNTY, MICHIGAN I CERTIFY THAT THIS IS A TRUE & COMPLETE COPY OF
A RESOLUTION ADOPTED BY THE CITY COUNCIL OF _____
CITY AT ITS REGULAR CITY COMMISSION MEETING OF _____ 2026.

_____, CLERK

RESOLUTION #2-2026
CITY OF ST. JOHNS
CLINTON COUNTY. MICHIGAN

A RESOLUTION TO ADOPT ALTERNATE START DATES FOR MARCH, 2026; JULY, 2026; AND DECEMBER, 2026 BOARD OF REVIEW

At a regular meeting of the City Commission of the City of St. Johns, held on January 26, 2026 in the City of St. Johns, Clinton County, Commission Chambers, commencing at 6:00 p.m.

Present:

Absent:

Motion by Commissioner ____ seconded by Commissioner ____ to adopt the following resolution:

To adopt the alternate start dates as follows:

For the March Board of Review, second meeting in March which can be either Tuesday or the Wednesday following the second Monday in March.

For the July Board of Review, an alternate date during the week of the 3rd Monday in July.

For the December Board of Review, an alternate date during the week of the 2nd Monday in December.

YEAS:

NAYS:

Resolution declared adopted.

Scott Dzurka, Mayor

Mindy J. Seavey, City Clerk

As the City Clerk, for St. Johns City, Clinton County, Michigan, I certify that this a true and complete copy of a resolution adopted by the St. Johns City Commission at its regular meeting of January 26, 2026

Date: January 26, 2026

Mindy J. Seavey, City Clerk

RESOLUTION #3-2026
CITY OF ST. JOHNS
CLINTON COUNTY. MICHIGAN

A RESOLUTION TO ADOPT TAXPAYERS & NON-RESIDENT TAXPAYERS TO PROTEST IN WRITING BY LETTER OR EMAIL FOR BOARD OF REVIEW.

At a regular meeting of the City Commission of the City of St. Johns, held on January 26, 2026 in the City of St. Johns, Clinton County, Commission Chambers, commencing at 6:00 p.m.

Present:

Absent:

The City Commission of the City of St. Johns, Michigan resolves as follows:

Pursuant to MCL 211.30(4) and (8), the city permits resident & non-resident taxpayers to file a protest to the Board of Review in writing by letter or email without personal appearance. The city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c of the General Property Tax Act, being MCL 211.24c, and on each notice or publication of the meeting of the board of review.

YEAS:

NAYS:

Resolution declared adopted.

Scott Dzurka, Mayor

Mindy J. Seavey, City Clerk

As the City Clerk, for St. Johns City, Clinton County, Michigan, I certify that this a true and complete copy of a resolution adopted by the St. Johns City Commission at its regular meeting of January 26, 2026

Date: January 26, 2026

Mindy J. Seavey, City Clerk

CITY OF ST. JOHNS, MICHIGAN
REQUEST FOR COMMISSION ACTION
January 26, 2026

Department: City Commission	Attachments:	Submitted to CA for Review
Subject: <i>Master Plan/Parks Plan – Final Adoption</i>	<input checked="" type="checkbox"/> Master Plan/Parks Plan as Recommended by Planning Commission December 3, 2026 <input checked="" type="checkbox"/> Resolution #4-2026	<input type="checkbox"/> [] <input checked="" type="checkbox"/> [X]
Prepared by: Christopher Khorey, AICP, Vice President	Approved by: Kristina Kinde Interim City Manager	

SUMMARY/HIGHLIGHT: In conjunction with the Planning Commission, Parks Committee, and City Commission, McKenna and City Staff have been working on an update to the City's Master Plan and Parks Plan. Both documents must be updated on five-year cycles and have some overlap in their required content and purpose, so updating them together creates efficiencies and makes both documents more useful.

The Planning Commission held the required Public Hearing on December 3, 2025 and recommended the combined document to the City Commission for adoption.

The Parks Plan was adopted by the City Commission in December 2025, separate from the rest of the document, in order to ensure timely submission to the Michigan Department of Natural Resources ("MDNR").

For the January 26, 2026 City Commission meeting, the full formatted document is on the agenda for final adoption.

BACKGROUND/DISCUSSION: The two documents have been combined into one, though the Parks Department also has the required Parks Plan elements in a separate document (this is what was approved in December). The adoption process for the two documents is as follows. All steps have been completed except final adoption and submission to MDNR.

- **September 10:** Planning Commission Recommendation for Distribution
- **September 22:** City Commission Approval of Distribution
- **September 23:** Document Distributed to State-Required Entities (e.g., County, Bingham Township, etc.)
- **September 23 to November 18:** Public Comment Period
- **October 27:** Public Open House to Review Plan
- **December 3:** Planning Commission Public Hearing

- **December 8:** City Commission Adoption of Parks Plan Elements
- **January 26:** City Commission Adoption of Master Plan
- **Before February 1:** Submission to MDNR

Revisions can be made at each step of the process, though revisions with substantial policy implications at this point in the process will need to be returned to the Planning Commission to re-do the public hearing.

STRATEGIC PLAN OBJECTIVE: This process will update the Master Plan and create new objectives for future City actions.

FISCAL IMPACT: The costs for the Master Plan and Parks Plan have already been budgeted in the annual budget for the Community Development Department.

RECOMMENDATION: Staff recommends that the City Commission vote to adopt the Master Plan/Parks Plan Final Document by adopting Resolution #4-2026.

88044:00001:202315519-1

#4-2026
CITY OF ST. JOHNS
CITY COMMISSION RESOLUTION

**A RESOLUTION TO ADOPT THE MASTER PLAN AND PARKS AND
RECREATION PLAN FOR ST. JOHNS**

At a regular meeting of the City Commission of the City of St. Johns, held on January 26, 2026 in the City of St. Johns, Clinton County, commencing at 6:00 p.m.

Present:

Absent:

The following preamble and resolution were offered by Commissioner _____ and supported by Commissioner_____.

WHEREAS, St. Johns desires to update its local zoning regulations, as authorized by the Michigan Zoning Enabling Act, Public Act 110 of 2006; and

WHEREAS, the Michigan Zoning Enabling Act requires that zoning be based on an adopted Master Plan; and

WHEREAS, the Michigan Planning Enabling Act, Public Act 33 of 2008, authorizes cities to conduct a Master Plan process; and

WHEREAS, St. Johns desires to continue to improve its Parks and Recreation facilities to continue to serve the community; and

WHEREAS, Parks and Recreation upgrades should be thoroughly planned to ensure successful provision of desired amenities; and

WHEREAS, State-level Parks and Recreation Grant Programs require a 5-Year Plan to be filed with the Michigan Department of Natural Resources; and

WHEREAS, the St. Johns Planning Commission, utilizing a public process and engaging the residents of St. Johns, including the required Public Hearing on December 3, 2025, has recommended that the draft Master Plan/Parks and Recreation Plan for the City Commission be adopted.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of St. Johns as follows:

1. The City adopts the Master Plan/Parks and Recreation Plan as previously recommended by the Planning Commission.

2. To the extent that any resolution or portion of resolution is inconsistent with this Resolution, such resolution or portions of resolutions are hereby rescinded.

YAYS:

NAYS:

ABSENT:

RESOLUTION DECLARED ADOPTED.

Scott Dzurka, Mayor

Mindy J. Seavey, City Clerk

This certifies that the foregoing is a true and complete copy of action taken by the City of St. Johns City Commission at the regular meeting held on January 26, 2026.

Mindy J. Seavey, City Clerk

88044:00001:202315513-1



THE CITY OF
ST. JOHNS
MASTER PLAN

Recommended by Planning Commission – December 3, 2025



Acknowledgments

St. Johns

CITY COMMISSION

Scott Dzurka – *Mayor*
Brad Gurski – *Vice Mayor*
Chris DeLiso
Eric Hufnagel
Chris Hyzer

PLANNING COMMISSION

Heather Hanover – *Chair*
James Eshelman – *Vice Chair*
Scott Dzurka – *Mayor*
Eric Hufnagel – *Commissioner*
Eric Harger
Mark Holden
Brian Mills
Todd Krajniak

ZBA

Bob Craig – *Chair*
Craig Bishop
Scott Dzurka
Tom Hutton
Curtis Keck
Anne Rademacher
Wendy Ward

CITY STAFF

Chad Gamble – *City Manager*
Mindy Seavey – *Clerk*
Kristina Kinde – *Treasurer*
Kevin Douglas – *Fire Chief*
David Kirk – *Police Chief*
Justin Smith – *Public Services*
William Schafer – *Parks and Recreation*
Jessica Austin – *Code Enforcement*

Bingham Township

BINGHAM TOWNSHIP BOARD

Eric Silm – *Supervisor*
Jessica Smith – *Treasurer*
Amy Wirth – *Clerk*
Eric Harger
Tony Hufnagel

Table of Contents

01. Introduction	1
Key Findings	3
02. Action Plan	5
Action Plan.....	6
Zoning Plan.....	11
Community Character Areas Zoning Districts.....	12
Clinton County Zoning Plan.....	12
Recommended Changes to the Zoning Ordinance.....	14
03. Goals and Objectives	17
Land Use – Development and Redevelopment.....	18
Neighborhoods	20
Transportation.....	22
Parks and Recreation	24
Public Facilities	28
Vegetation and Landscaping.....	29
04. Redevelopment and Community Character	31
Community Character Districts	33
Community Character Plan.....	33
Community Character Districts and Zoning.....	33
Joint Planning Areas.....	33
Greater Downtown Redevelopment Plan	56
05. Placemaking and Marketing	75
Marketing Plan	76
City / Township Area Attractions	77
City Events.....	79
Marketing Strategies	80
Tourism Plan (Historic neighborhoods, mint farming, railroad)	81
Commercial Districts Beautification.....	82
Street Tree Request Program.....	83
Wayfinding and Branding	84
Parks and Recreation Promotion Plan.....	85

06. Mobility Plan	89
Corridor Design Plan	91
Summary of Corridor Types.....	91
Traffic Data.....	92
Regional Boulevard.....	94
Urban Boulevard.....	95
Mixed Use Connector.....	96
Downtown Main Street.....	96
Business Connector	97
Neighborhood Connector.....	98
Neighborhood Street	99
Rural Highway.....	99
South Side Master Streets Plan.....	100
Transit	102
Non-Motorized Transportation.....	105
07. Parks and Recreation Plan and Analysis	111
Integration of the Parks and Recreation Plan	112
Community Description.....	113
Planning Process.....	113
Administrative Structure	114
Annual Budgets 2025-2030.....	115
Current Funding Source	115
Volunteers.....	115
Relationships: Schools, Public Agencies, Private Organizations.....	116
Previous Grant Status Report.....	117
08. Supporting Analysis: Existing Land Use	119
Single-Family Residential.....	122
Suburban Residential.....	122
Multi-Family Residential	122
Mobile Home Park.....	123
Commercial / Office	123
Industrial	123
Institutions	123
Parks and Recreation	123
Agriculture and Vacant Land.....	123
Downtown	123
Population	126
Age	126
Racial Composition.....	128
Disability	129
Education.....	130
Economics	130
Retail Gap Analysis	133
Housing	135
Summary.....	138

09. Housing and Build-Out Analysis	141
Housing Analysis Introduction	142
Cohort-Component Population Projection	143
General Demographic Characteristics	144
Overall Supply-Demand Analysis	146
Affordability Analysis	151
Affordability Gap Analysis	152
Sub-Market Analysis - Senior Housing	154
Buildout Analysis	156
10. Supporting Analysis: Community Development and Facilities	167
Municipal Offices	169
Fire Protection	169
Police Protection	169
Libraries	169
St. Johns Post Office	169
St. Johns Schools	169
Natural Features	170
Flood Plain	170
Farm Land	170
Transportation	170
 Parks Inventory	171
 Recreational Facilities Inventory	173
 Public Facilities	175
 Private Facilities	179
 Regional Facilities	181
11. Supporting Analysis: Public Input	185
Community Open House and Plan Feedback Survey	186
 2025 Parks Survey	194
12. Redevelopment Ready Checklist	197
13. Appendix	209
Appendix A: Michigan State University Student Design Project	210
Appendix B: 2025 Survey and Results	308
 Appendix C: 2025 Parks and Recreation Survey Results	322
Appendix D: 2019 Survey and Results	333

LIST OF TABLES

Table 1:	Corridor Types.....	91
Table 2:	St. Johns Traffic Data by Street.....	92
Table 3:	City of St. Johns Projected Budget	115
Table 4:	Grant Assisted Projects	117
Table 5:	Population	126
Table 6:	Gender Breakdown by Age Structure, 2022.....	127
Table 7:	Racial Composition, 2020.....	128
Table 8:	Total Population with Disability, 2023.....	129
Table 9:	Disability by Age, 2023.....	129
Table 10:	Disability by Type, 2023	129
Table 11:	Educational Attainment, Percentage of Population, 2020 and 2022.....	130
Table 12:	Median Household Income.....	130
Table 13:	Occupational Sectors, 2016, 2020, and 2022.....	132
Table 14:	Commute Destinations.....	132
Table 15:	Retail Gap Analysis	133
Table 16:	Number of Households	135
Table 17:	Average Household Size	136
Table 18:	Housing Type, 2016, 2020, and 2022	136
Table 19:	Housing Tenure, 2016, 2020, and 2022.....	136
Table 20:	Housing Composition, 2016.....	137
Table 21:	Population Trend.....	144
Table 22:	Age, 2020.....	144
Table 23:	Population Projection (Baseline Migration Rate)	145
Table 24:	Homeownership and Headship Rates (United States).....	146
Table 25:	Estimated Homeowner/Renter Demand by Age Group, Greater St. Johns, 2024.....	147
Table 26:	Estimated Homeowner/Renter Demand by Age Group, DeWitt (City+Township), 2024.....	147
Table 27:	Estimated Homeowner/Renter Demand by Age Group, Clinton County, 2024.....	147
Table 28:	Projected Homeownership Demand.....	148
Table 29:	Projected Rental Demand	148
Table 30:	Projected Total Demand	148
Table 31:	Housing Supply, 2022	149
Table 32:	Supply-Demand Gap, Homeownership.....	149
Table 33:	Supply-Demand Gap, Rental	149
Table 34:	Supply-Demand Gap, Total.....	149
Table 35:	Maximum Affordable Monthly Housing Payment.....	151
Table 36:	Maximum Affordable Home Price	151
Table 37:	Number of Households by Affordability Category (Greater St. Johns), 2022.....	152
Table 38:	Estimated Tenure Choice (Greater St. Johns), 2022.....	152
Table 39:	Affordability Gap – Rentals (Greater St. Johns).....	153
Table 40:	Affordability Gap – Homeownership (Greater St. Johns)	153
Table 41:	Population Over 60 years of Age, 2020-2040, Greater St. Johns.....	154
Table 42:	Population 60-69, 70-79, and 80+ Years of Age, 2020-2040, Greater St. Johns.....	154
Table 43:	Estimated Senior Housing Demand, 2020-2040, Greater St. Johns	154
Table 44:	Population 20-39 years of Age, 2020-2040, Greater St. Johns	155
Table 45:	Estimated Household Formation, Ages 20-39, 2020 to 2040.....	155
Table 46:	Projected Housing Capacity Used, Greater St. Johns – Baseline Scenario (-1.9% Migration)	156
Table 47:	Projected Housing Capacity Used, Greater St. Johns – +2% Migration Scenario	156
Table 48:	Projected Housing Capacity Used, Greater St. Johns – Stress Test Scenario (+10% Migration)	156
Table 49:	St. Johns City Limits Vacant Parcels	157
Table 50:	Clinton County Joint Planning Area Vacant Parcels.....	159

LIST OF FIGURES

Figure 1:	DDA / PSD Parking Inventory Map.....	59
Figure 2:	Regional Location	76
Figure 3:	Population Change Over Time	126
Figure 4:	Median Age, 2022	127
Figure 5:	Age Structure, 2022	128
Figure 6:	Growth in Median Income Since 2000	131
Figure 7:	Change in Median Home Value.....	131
Figure 8:	Change in Number of Households	135
Figure 9:	Household Composition, 2022	137
Figure 10:	Household Composition Comparison, 2022	137

LIST OF MAPS

Map 1.	Future Land Use	34
Map 2.	Future Land Use: Greater Downtown.....	35
Map 3.	North Joint Planning Area.....	36
Map 4.	South Joint Planning Area.....	37
Map 5.	West Joint Planning Area.....	38
Map 6.	Proposed Urban Services Boundary.....	41
Map 7.	Corridor Design Plan	93
Map 8.	South Side Master Streets Plan.....	101
Map 9.	Community Destinations.....	103
Map 10.	Non-Motorized Transportation.....	104
Map 11.	Existing Land Use.....	121
Map 12.	Retail Gap Analysis Trade Areas	134
Map 13.	Parks Inventory	172



Parks and Recreation Plan Reference Guide

Action Plan	Chapter 2
Goals and Objectives	Chapter 3
Parks and Recreation Plan	Chapter 5
Integration of the Parks and Recreation Plan	Chapter 7
Introduction	Chapter 7
Community Description	Chapter 7
Planning Process	Chapter 7
Administrative Structure	Chapter 7
2025 - 2030 Annual Budget	Chapter 7
Current Funding	Chapter 7
Volunteers	Chapter 7
Relationships: Schools, Public Agencies, Private Organizations	Chapter 7
Previous Grant Status Report	Chapter 7
Parks Inventory	Chapter 10
Recreational Facilities Inventory	Chapter 10
Public Facilities	Chapter 10
Regional Facilities.....	Chapter 10
2025 Parks Survey	Chapter 11
Parks and Recreation Survey Results	Chapter 13

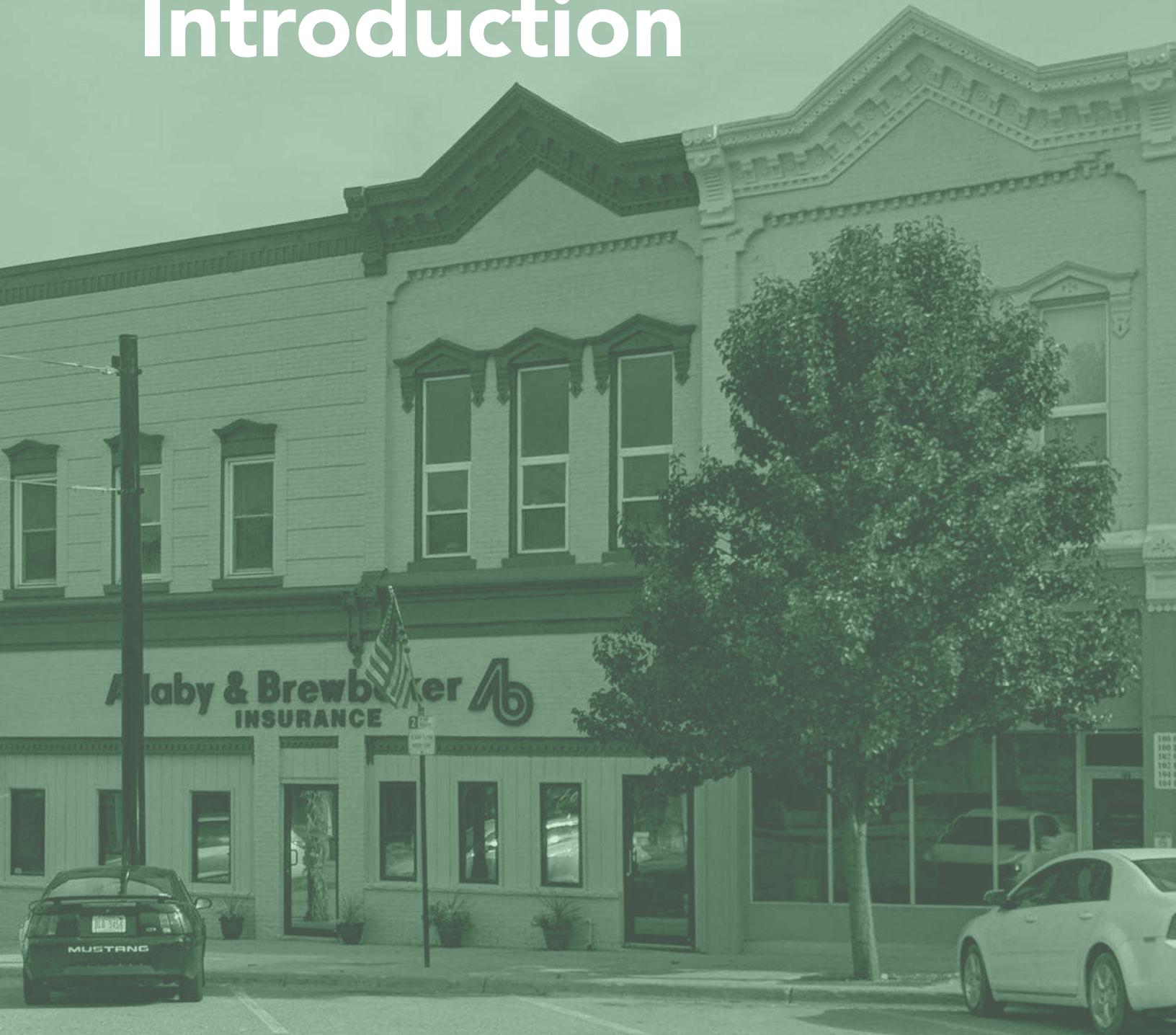


Welcome to
Downtown St. Johns
Mint City USA



01.

Introduction





The Master Plan is a decision-making tool used by the City Government to coordinate land use planning and decision-making and to serve as a basis for the City's Zoning Ordinance. The Planning Commission is responsible for formulating the Master Plan, and once the Plan is finalized, it is reviewed and potentially adopted by the City Commission. The Master Plan should be a guide for the City in its decision-making and should not sit on a shelf and collect dust. The Master Plan shall be regularly reviewed to ensure the City is still using it as a guide, and if the needs and desires of people in the community have changed then the Plan should be updated.



Master Plan Principles

The Master Plan is intended:

- » To provide information from which to gain a better understanding of the community and on which to base land use and zoning decisions.
- » To provide guidelines for an orderly process by which public officials and citizens are given an opportunity to monitor change and review proposed development.
- » To conserve and protect property values by discouraging development incompatible with the character of the surrounding neighborhood.
- » To protect and preserve the natural resources and environmental quality of the community.
- » To set a course of action by which the Goals and Objectives may be implemented.

St. Johns is a place where families find community, prosperity, and high quality of life.

Key Findings

- » The City of St. Johns and Bingham Township are committed to working together for their shared growth and prosperity. To that end, this plan includes "Joint Planning Areas"—portions of Bingham Township where this document envisions the character of future development, and where land share or other agreements may be appropriate.
- » The City's robust industrial base and proximity to job centers, combined with its small-town charm, create strong demand for housing at all price points, with a particular need for more high-end luxury housing.
- » The City will continue to work to improve non-motorized mobility options, capitalizing on the City's existing walkable character and infrastructure such as the Meijer Trail.
- » The Downtown will continue to be beautified, including restorations and support for new businesses through the Downtown Development Authority.
- » The City will work with MDOT and other state and regional partners to beautify and enhance Old 127, creating an attractive and memorable gateway joined with the downtown through unique marketing strategies.
- » The City will work to protect and preserve neighborhoods, enhancing property values and community vitality.
- » The City will invest in its infrastructure and amenities to ensure they can serve future generations.
- » The City will retain its clean and safe parks, neighborhoods, businesses, and streets to preserve and expand a beautiful and prosperous St. Johns for the future.
- » Many up-north travelers stop in St. Johns for food, gas, and supplies. This is an opportunity that can be leveraged by local businesses to attract customers.



02.

Action Plan



Action Plan

This section identifies and describes actions and tools available to implement the vision created in this Plan.

KEY		RESPONSIBILITY (ABBREVIATION)	
PRIORITY	TIMEFRAME		
A	1	Most Important	BO Business Owners
B	2	Very Important	BT Bingham Township
C	3	Important	CATA Capital Area Transit Authority
D	4	Aspirational	CLC Clinton County
			CC City Commission
			CCRC Clinton County Road Commission
			CM Community Members
			CS City Staff
			CSJ City of St. Johns
			DDA Downtown Development Authority
			DEV Developers
			MDOT Michigan Department of Transportation
			MT Meijer Trail
			PC Planning Commission
			PO Property Owners
			SM State of Michigan
			TCRPC Tri-County Regional Planning Commission

FUNDING	
PUBLIC	Includes public funds from the City operating budget, as well as Township, County, and State funding. May also include local government bonds and grants.
PRIVATE	Includes funds from private sources such as grant monies, corporate funding, or property owners
DDA / TIF	Tax increment financing provided by an authorized body. Please refer to the summary of economic development tools.

REDEVELOPMENT ACTION PLAN

ID NUMBER	ACTION ITEM	PRIORITY	TIMEFRAME
R-1	Work with the public property owners (MDOT, etc.) along the Meijer Trail from Clinton Avenue to Mead Street and prepare an RFP for redevelopment as shown in this plan.	A	1
R-2	Seek partnerships to creatively reuse the silo site, including outside funding sources to demolish the silos themselves, which may come in the form of a private redevelopment.	B	3
R-3	Encourage and collaborate with the Downtown Development Authority/Principal Shopping District to develop a Downtown Capital Improvements Plan to upgrade streetscape, parking, wayfinding signage, and beautification.	B	2
R-4	Monitor the status of the private properties along the Meijer Trail from Lansing Street to Clinton Avenue, and Mead Street to Old 127 for potential acquisition and redevelopment consistent with market dynamics.	C	2
R-5	Finalize the Urban Cooperative Agreement with Bingham Township to provide unified water and sewer service and promote development as envisioned in the Joint Planning Areas.	A	2
R-6	Work with regional and statewide partners such as LEAP and MEDC to continue to match appropriate incentive programs to desirable investments in the City.	B	2
R-7	Recruit a developer to partner with the City to construct housing on 450 Townsend.	A	2
R-8	Prepare development sites on the south side of town for housing to meet the needs as described in the Housing Market Analysis, including luxury housing to relieve pressure on the middle of the market.	B	2
R-9	Encourage additional housing development in and around the downtown to promote vibrancy and a wide variety of housing choice.	B	2
R-10	Collaborate with MDOT to improve safety at M-21 and Old 127 to promote new investment and incorporate that area into the City's walkable core.	B	3
R-11	Evaluate zoning options to promote a broader mix of uses at the intersection of M-21 and US 127, with the potential for mixed use to extend further east as market conditions warrant.	B	1
R-12	Implement the Zoning Action Plan.	A	1
R-13	Maintain the City's status as a Redevelopment Ready Certified Community.	A	1
R-14	Review and update this plan every five years.	C	3
R-15	Evaluate historic district designation and regulation options within the Old Village Plat.	D	4
R-16	Ensure sufficient public safety resources, including video cameras, to support redevelopment, especially in areas that do not have automobile traffic, like the Meijer Trail.	A	1
R-17	Produce a report from the Planning Commission to the City Commission detailing progress on the ongoing implementation of this plan.	C	3
R-18	Create a Pre-Application Team to review major developments before they enter the zoning entitlements process.	A	1
R-19	Update the fee schedule on the City website.	A	1
R-20	Create a Development Review Guide and Flowchart to make the process of onboarding developments to the entitlements process more efficient.	A	1

MOBILITY			
ID NUMBER	PROJECT	PRIORITY	TIMEFRAME
M-1	Prioritize downtown mobility and pedestrian safety improvement, including developing specific projects as part of an update to the Downtown Plan.	A	1
M-2	Work with the DDA/PSD to design and implement streetscape improvements downtown including furniture, amenities, and landscaping. Prioritize adding street trees, flowers, and other softscape.	B	2
M-3	Work collaboratively with the DDA/PSD to enhance and improve downtown parking options for businesses, residents, and visitors.	B	2
M-4	Utilize the permit parking system to encourage downtown residents to utilize parking on side streets to ensure Clinton Avenue parking is available for business customers.	C	3
M-5	Leverage Safe Routes to School funds to improve pedestrian and non-motorized safety in and around the schools campus.	A	1
M-6	Fill sidewalk gaps throughout the City as funds and opportunities become available.	C	3
M-7	Work with MDOT to thoroughly redesign Old 127 between Baldwin Street and Townsend Road in order to improve safety and mobility for all road users.	C	3
M-8	Fill sidewalk gaps along Old 127 north of Steel Street within the context of the current design of the roadway, which is not planned to change significantly.	B	2
M-9	Work with partners to connect to the expanding network of regional non-motorized trails.	B	2
M-10	Designate key cycling corridors through the City grid and upgrade road markings and other infrastructure as appropriate.	C	3
M-11	Develop a route for a north-south bike route along the western edge of the City.	C	3
M-12	Allot sufficient public safety resources to ensure safety along upgraded pedestrian and bicycle routes, and along newly redesigned road corridors.	A	1

PLACEMAKING / BEAUTIFICATION ACTION PLAN			
ID NUMBER	ACTION ITEM	PRIORITY	TIMEFRAME
P-1	Ensure that zoning and other City regulations are not placing burdens on historic and architecturally significant buildings.	C	3
P-2	Continue to work with the DDA/PSD to support the façade improvement program for Downtown businesses.	C	3
P-3	Streamline and formalize the process for approving outdoor dining and other uses of downtown sidewalks.	A	1
P-4	Revitalize and market a program to allow property owners to request and fund street trees in front of their properties.	B	2
P-5	Assess the feasibility of building a permanent farmers' market space.	C	3
P-6	Implement unified wayfinding signage, commercial sign standards, light fixtures, and plantings to Old 127.	C	3
P-7	Implement unified wayfinding signage, commercial sign standards, light fixtures, and seasonal displays to N. Clinton Avenue.	A	1
P-8	Install decorative and branded pavement markings at key intersections.	C	3

BRANDING / MARKETING ACTION PLAN			
ID NUMBER	ACTION ITEM	PRIORITY	TIMEFRAME
B-1	Support and enhance efforts by the DDA/PSD to promote special events and local business promotion.	A	1
B-2	Continue to enhance the City's online presence, including the website, local media outlets, and social media.	A	1
B-3	Develop programming for the Wilson Community Center to enhance activities and support for people of all ages.	A	1
B-4	Create a Public Participation Plan	A	1



PARKS AND RECREATION ACTION PLAN				
ID NUMBER	PARK	ACTION ITEM	PRIORITY	TIMEFRAME
PR-1	Jaycee Park	Landscaping	C	3
PR-2		Pavilion	C	3
PR-3		Fall Zone Improvements	A	1
PR-4	Kibbee Street Park	Landscaping	C	3
PR-5		Pavilion	C	3
PR-6		Replace Existing Fencing	C	3
PR-7		Fall Zone Improvements	A	1
PR-8	Oak Street Park	Park Improvement Plan — explore alternative playground options (ex. nature playground)	B	2
PR-9	Senior Citizen Park	Construct Parking Lot	B	2
PR-10		Construct Accessible Walk System	B	2
PR-11		Play Equipment — Install new swings	B	2
PR-12		Tennis Court Conversion to Pickleball	A	1
PR-13	St. Johns City Park	Improve Sidewalk Circulation System	A	1
PR-14		Renovate Bath House and Maintain Spray Park	A	1
PR-15		Improve Trail System	A	1
PR-16		Expand and Improve Sledding Hill	B	2
PR-17		Landscaping Improvements	B	2
PR-18		Main Pavilion Exterior Renovation	B	2
PR-19		Construct New Soccer Field	C	3
PR-20		Fantasy Forest Future Phases	A	1
PR-21	St. Johns Depot and Rotary Park	Park Improvement Plan (East Side)	B	2
PR-22		Playground Equipment	B	2
PR-23		Parking Lot Expansion	C	3
PR-24		Senior Citizen Amenities	C	3
PR-25	Water Tower Park	Construct Accessible Walk System	B	2
PR-26		Land Acquisition (Purchase from Hospital)	C	3
PR-27		Playground Equipment (remove and replace)	C	3
PR-28		Park Improvement Plan	C	3
PR-29	Other	Trail Connections — CIS Trail to Main Park	A	1
PR-30		Trail Connections — CIS Trail to Jaycee / Senior Citizen Park	B	2
PR-31		Trail Connections — CIS Trail to Kibbee Street Park	B	2
PR-32		Implement Park Signage System	B	2
PR-33		Revise City Recreation Website	B	2
PR-34		Park Lighting & Safety Evaluation (All Parks)	B	2
PR-35		Fell Property Development Plan	C	3
PR-36		Identify Location for Community Dog Park	A	1
PR-37		Identify Location for Community Skate Park	A	1
PR-38		Identify Other Funding Source Options	A	1
PR-39		Identify opportunities for a full size seasonal ice rink	C	3

ZONING ACTION PLAN			
ID NUMBER	ACTION ITEM	PRIORITY	TIMEFRAME
Z-1	Review the Zoning Ordinance and Sign Ordinance for compliance with recent legislation, such as PA 233, caselaw, including cases on "uses not listed" and to ensure continuing compliance with Redevelopment Ready Best Practices.	A	1
Z-2	Review the Zoning District designation for key redevelopment areas, especially along the Meijer CIS trail, and determine any need for City-initiated rezonings.	B	2
Z-3	Revise the MU District to be more internally coherent and to better reflect the Master Plan vision for areas designated Mixed Use on the Future Land Use Map.	A	1
Z-4	Review areas designated Mixed Use on the Future Land Use map, and those Zoned MU, and correct inconsistencies between them through City-initiated rezonings.	A	1
Z-5	Determine whether I-1 and I-2 could be consolidated into a single zoning district.	B	2
Z-6	Evaluate the O District for possible elimination and consolidation into the GC and/or R-3 Districts.	B	2
Z-7	Review regulations applicable to historic properties, such as churches and older homes, and ensure that zoning regulations do not impede the preservation of historic character.	B	2
Z-8	Review standards for fences and accessory buildings to address situations where non-conforming existing setbacks create awkward situations for neighbors.	B	2
Z-9	Allow maker spaces and artisan production as allowable uses in appropriate locations in the downtown.	B	2
Z-10	Eliminate Special Use requirement for Outdoor Dining	A	1

Zoning Plan

A zoning plan is required by the Michigan Planning and Zoning Enabling Acts. Section 33(d) of the Michigan Planning Enabling Act, PA 33 of 2008, as amended, requires that the Master Plan prepared under that act shall serve as the basis for the community's zoning plan. The zoning plan identifies the zoning districts and their purposes, as well as the basic standards proposed to control the height, area, bulk, location, and use of buildings and premises in the City. These matters are regulated by the specific provisions in the Zoning Ordinance.

DISTRICTS AND DIMENSIONAL STANDARDS

There are 10 zoning districts in the City, each of which is described in the current Zoning Ordinance. There, uses permitted in each district are described. In addition, the Zoning Ordinance's schedule of lot, yard, and area requirements defines specific area, height, and bulk requirements for structures in each zoning district. The Zoning Map is also a part of the Zoning Ordinance and illustrates the distribution of the defined zoning districts throughout the City.

RELATIONSHIP TO THE MASTER PLAN

This Master Plan establishes the vision, goals, objectives, and policies for growth and development in St. Johns for approximately the next 10–15 years. It includes a specific strategy for managing growth and change in land uses and infrastructure over this period, and, as required by statute, will be periodically reviewed and updated at least once every five years. This section, along with the rest of the Master Plan, is intended to generally guide future changes to the St. Johns Zoning Ordinance.

The following is a list of proposed Master Plan community character designations and their corresponding zoning district. Not all of the Master Plan's community character categories will match up with the current location or regulations of the zoning district to which they most closely correspond. Recommended revisions to the Zoning Ordinance are discussed on the following page.

Community Character Areas → Zoning Districts

COMMUNITY CHARACTER AREA	ZONING DISTRICT
Parks, Open Space, & Greenways	New Zoning District OR Zone to Match Surroundings
Modern Spacious Residential	R-1 Low Density Residential R-2 Medium Density Residential
Traditional Walkable Residential	R-2 Medium Density Residential R-3 High Density Residential R-MH Residential Mobile Home*
Multiple Family Residential	R-3 High Density Residential
Public / Institutional	MC Municipal Center
Core Downtown	CBD Central Business District
Mixed Use	CBD Central Business District, OR R-3 High Density Residential, OR Revise MU Mixed Use to Achieve Desired Development Character, OR Create New Zoning District
Flexible Redevelopment	CBD Central Business District, OR MU Mixed Use, OR R-3 High Density Residential, OR I-1 Industrial High Performance, OR I-2 Industrial Liberal Performance, OR New Zoning District OR Achieve Desired Development Through PUD Process
Community Commercial	New Zoning District OR GC- General Commercial
Gateway Commercial	GC General Commercial
Industrial	I-1 Industrial – High Performance I-2 Industrial – Liberal Performance
Old Village Overlay	New Overlay District

*Existing mobile home parks are included in this Future Land Use Category. Within those existing mobile home parks, the R-MH Zoning District is appropriate. The R-MH district is not considered appropriate elsewhere in the Modern Spacious Residential Category.

Clinton County Zoning Plan

The following pages contain a Zoning Plan for Clinton County Zoning, which governs Bingham Township, in order to implement the vision of the Joint Planning Areas.

RELATIONSHIP BETWEEN FUTURE LAND USE AND ZONING CATEGORIES

The table below shows the Clinton County Zoning Districts that would appropriately implement the vision of the Future Land Use Categories in the Joint Planning Areas. Rezonings within the Joint Planning Areas should be reviewed against this table to determine whether the requested category is supported by the Plan.

FUTURE LAND USE CATEGORIES	ZONING DISTRICTS
Modern Spacious Residential	RR Rural Residential R-1 Single Family Residential ^{1,2} R-2 Single Family Residential ^{1,2}
Multiple Family Residential	MF Multiple Family Residential ^{1,2} MH Manufactured Housing Community ²
Gateway Commercial	C-1 Local Commercial ² C-2 General Commercial ² C-3 Highway Service Commercial ²
Commercial / Industrial	C-2 General Commercial ² C-3 Highway Service Commercial ² RO Research / Office ² I-1 Light Industrial ² I-2 General Industrial ²
Industrial	RO Research / Office ² I-1 Light Industrial ² I-2 General Industrial ²
Rural Estate	RR Rural Residential A-3 Agricultural / Residential Transition
Agriculture-Energy	A-1 Agricultural and Open Space Preservation A-2 General Agriculture A-3 Agricultural / Residential Transition MR Mineral Extraction ³
Agriculture-Energy / Industrial	A-1 Agricultural and Open Space Preservation A-2 General Agriculture A-3 Agricultural / Residential Transition MR Mineral Extraction ³ RO Research / Office ² I-1 Light Industrial ² I-2 General Industrial ²

Footnotes:

- 1) R-2 Single Family Residential and C-1 Local Commercial should be limited to areas in close proximity to the City of St. Johns. Rezonings to C-1 Local Commercial should be limited in general, as the C-2 and C-3 districts better reflect the vision of the Gateway Commercial Future Land Use Category. C-1 is most appropriate in areas near residential neighborhoods.
- 2) Rezoning to districts other than A-1, A-2, A-3, MR, or RR should only take place in areas served by public water and sewer.
- 3) Rezoning to the MR District should only occur after careful consideration of the impacts of the potential mining use on the environment, transportation network, and health, safety, and welfare of St. Johns, Bingham Township, and surrounding communities, as well as the impact on the development potential of the land immediately adjacent to the proposed mining operation, and the long-term potential land uses of the site once the mining operation's useful life has ended.

Recommended Changes to the Zoning Ordinance

In order to implement the vision of the Plan, the following changes to the Zoning Ordinance are recommended. These could take the form of county-wide amendments, or in some cases could apply only to a “St. Johns Area Overlay” or something similar.

- » Consider allowing single family residential dwellings in the MF district. This would allow for mixed-density developments in the Joint Planning Areas, including both single family homes and other housing types, such as townhouses, duplexes, and multi-family buildings, without having to use a Planned Unit Development. A minimum density could be established to prevent a single-family-only neighborhood from being built on MF land.
- » Consider expanding the uses permitted in the C-1 District. If the uses permitted in the C-1 District remain restricted, then rezonings to C-1 in the Gateway Commercial Future Land Use category should be limited, as C-2 and C-3 better reflect the Plan’s vision for that area.
- » Consider allowing hotels in the C-2 district by Special Use, and making hotels permitted by right in C-3.
- » Consider allowing the uses permitted in RO in C-2 and C-3, by reference, to allow office development on Old 127 and M-21 without restricting retail, restaurant, and shopping center development.

PROJECT	PRIORITY	TIMEFRAME	RESPONSIBILITY		FUNDING		
			CITY	OTHER GOV'T	PRIVATE	PUBLIC	PRIVATE
Update the Zoning Ordinance to simplify the regulations and organization of the document, and bring it into compliance with Federal and State law.	A	1	CC PC CS			●	
Determine the best course of action for the Flexible Development area. If a new zoning district is warranted, create the district.	A	1	CC PC CS			●	
Revise the MU District to be consistent with the vision for the Mixed Use Character Area in this plan.	A	1	CC PC CS			●	
Review the R-1, R-2, and R-3 districts to determine if they are consistent with this plan, including creating opportunities for Missing Middle Housing in R-2 and R-3, and ensuring the zoning map reflects the vision of this plan.	A	1	CC PC CS			●	
Determine whether I-1 and I-2 could be consolidated into a single zoning district.	A	1	CC PC CS			●	
Determine whether a new zoning district is needed for the Community Commercial Character Area.	A	1	CC PC CS			●	
Explore the possibility of adopting a Form Based Code for some or all of the City.	B	2	CC PC CS			●	
Create Old Village Overlay Zoning District.	A	1	CC PC CS			●	



03.

Goals and Objectives



Land Use – Development and Redevelopment

Policy Statement: Build an awareness of the City of St. Johns as an outstanding place to live, work and visit by promoting a positive business environment; encouraging new development in industrial parks; supporting redevelopment of targeted sites; broadening and strengthening the tourism sector; and facilitating economic diversification and business growth. All while preserving and enhancing the traditional, mixed land use character of the City by offering planned integration of land uses that promote positive relationships between businesses and neighborhoods and careful separation of conflicting land uses.



GOAL #1: ACCOMMODATE A DIVERSE, STRONG COMMERCIAL AND OFFICE BASE THAT SERVES THE NEEDS OF RESIDENTS AND BUSINESSES WITHIN THE COMMUNITY.

- a) Increase small business development.
- b) Recruit a diverse number of businesses to St. Johns.
- c) Seek boutique hotel developments in and around the downtown.
- d) Increase small-town-appropriate commercial options that appeal to young families, as well as those that provide an outlet for healthy recreation for teenagers.
- e) Identify and discuss the best and highest uses for Township land that is close to City and within agreed upon development areas.
- f) Seek the highest and best use for remaining City-owned industrial park property.

GOAL: #2: CREATE A VIBRANT DOWNTOWN WITH DIVERSE BUSINESSES.

- a) Implement the best use of City-owned properties downtown.
- b) Encourage and support new and expanded retail establishments.
- c) Connect emerging businesses to landlords seeking to fill commercial space.
- d) Support the DDA/PSD's efforts to increase downtown events and activities.
- e) Recruit/encourage a coalition of businesses to extend hours into the evening/weekends to promote downtown vibrancy.
- f) Support the expansion of the business district east and west from Clinton Avenue along M-21, Walker, and Higham Streets through zoning and other actions.
- g) Seek the highest and best use for remaining City-owned industrial park property.

GOAL #3: ASSEMBLE PROPERTY ALONG THE MEIJER TRAIL FOR REDEVELOPMENT

- a) Partner with MDOT and other regional entities to assemble publicly-owned land into contiguous development parcels, including potential City purchase of land owned by other entities.
- b) Encourage private property owners to seek redevelopment tools consistent with the vision of this Plan.
- c) Work with MEDC, LEAP, and other partners to create a suite of incentives to attract developers to the targeted redevelopment areas.
- d) Seek developer partners for the construction of the envisioned development.
- e) If outside funding or a private development proposal become available, then the silos could be demolished, and their site could become part of the larger vision for the Meijer Trail corridor.



GOAL #4: ENCOURAGE ECONOMIC VARIETY AND JOB CREATION THAT WILL LEVERAGE ST. JOHNS' GEOGRAPHIC AND CULTURAL ASSETS.

- a) Rezone vacant or underutilized property in and near neighborhoods to encourage redevelopment that is compatible in use and intensity with the existing neighborhood.
- b) Support and encourage efforts to attract a wide array of businesses to St. Johns.
- c) Facilitate economic development activities to expand the economic vitality and tax base of the City.
- d) Incorporate cross-municipal relationship to coordinate infrastructure development with Bingham Township.
- e) Develop a wide range of housing types to attract families to move to St. Johns.
- f) Increase housing in and around the downtown.
- g) Partner with LEAP and MEDC to pursue City goals.

GOAL #5: PROVIDE ECONOMIC OPPORTUNITIES IN DEVELOPMENT AND REDEVELOPMENT AREAS.

- a) Leverage the City's Redevelopment Ready Certification to utilize LEAP and MEDC programs in support of desired business investment.
- b) Identify vacant and underutilized areas and plan to maximize their development.
- c) Provide for local infrastructure development, where needed, to support economic development efforts.
 - 1. Improve pedestrian connectivity and beautification through partnership with the DDA/PSD via a Streetscape and Parking Master Plan.
 - 2. Work with housing developers to construct a new road network south of Townsend Road to support new construction, consistent with the vision of this plan.
 - 3. Redesign Old 127 to improve circulation, turning movements, and non-motorized safety, in partnership with the Clinton County Road Commission and MDOT.
 - 4. Partner with Bingham Township to ensure sufficient water and sewer service to support desired development.
- d) Continue downtown revitalization efforts by encouraging a mix of housing, retail, and complementary services.
- e) Promote expansion of successful redevelopment efforts.

Neighborhoods

Policy Statement: Sustain and enhance St. Johns neighborhoods by providing for the safety and protection of all residents, visitors, and property, and enabling the development of strong, cohesive, and stable neighborhoods.

GOAL #1: PRESERVE, PROTECT, AND ENHANCE THE SMALL-TOWN AESTHETIC, ECONOMIC VIABILITY AND LIVABILITY OF ST. JOHNS NEIGHBORHOODS.

- a) Plans, programs and investment opportunities should be consistent with the Future Land Use Plan and with the strategies described in this plan for each neighborhood area.
- b) Limit non-residential intrusions into residential neighborhoods and buffer detrimental effects of commercial and industrial uses through the use of open space and landscape treatments and site design.
- c) Ensure that all new housing is compatible with the desired characteristics of that particular neighborhood and in accordance with the general neighborhood strategies contained in this plan.
- d) Improve property maintenance of existing housing stock for renters and homeowners through enhanced code enforcement and rental inspection.
- e) Unifying elements should be utilized as a neighborhood identifier, whether it is signage, similar architecture, street lighting or consistent streetscape landscaping.
- f) Ensure sufficient land is planned and zoned for housing units attractive to seniors and retirees, without sacrificing housing availability for families with children.
- g) Collaborate with homeowners to ensure high quality maintenance of older homes before engaging in code enforcement actions.



GOAL #2: ENSURE THAT THE CITY'S HOUSING STOCK INCLUDES A WIDE VARIETY OF TYPES OF UNITS REFLECTING THE NEEDS OF THE ENTIRE POPULATION.

- a) Position planning, zoning, and economic development resources to promote the construction of housing meeting the needs identified in this plan.
- b) Target investment in parks to ensure City-wide access to high quality recreational amenities, especially those that provide healthy outlets for teenagers.
- c) Involve residents in planning and maintaining open space and neighborhood parks.
- d) Require newly constructed neighborhoods to retain open space and include sidewalks on all streets and bike trail connections as appropriate.
- e) Provide housing for all ages, including younger families and the aging population.
- f) Provide attainably priced housing for young families.
- g) As the downtown residential population grows, ensure that it can function as a neighborhood through proactive management of quality of life issues such as parking and public spaces.

GOAL #3: PROMOTE EXISTING NEIGHBORHOOD IDENTITIES AND CULTURES.

- a) Encourage cooperation between community groups and the City to promote neighborhood cohesion and civic pride.
- b) Develop a street tree request program, as described on page 83, to create a simple, efficient process for residents to beautify public rights-of-way.
- c) Utilize landscaping at entry points, in rights-of-way, and park areas to improve the beauty of all residential neighborhoods.
- d) Install new gateway signage at entrances to the City.

GOAL #4: MAINTAIN AND PRESERVE HISTORIC PROPERTIES WITHIN THE CITY.

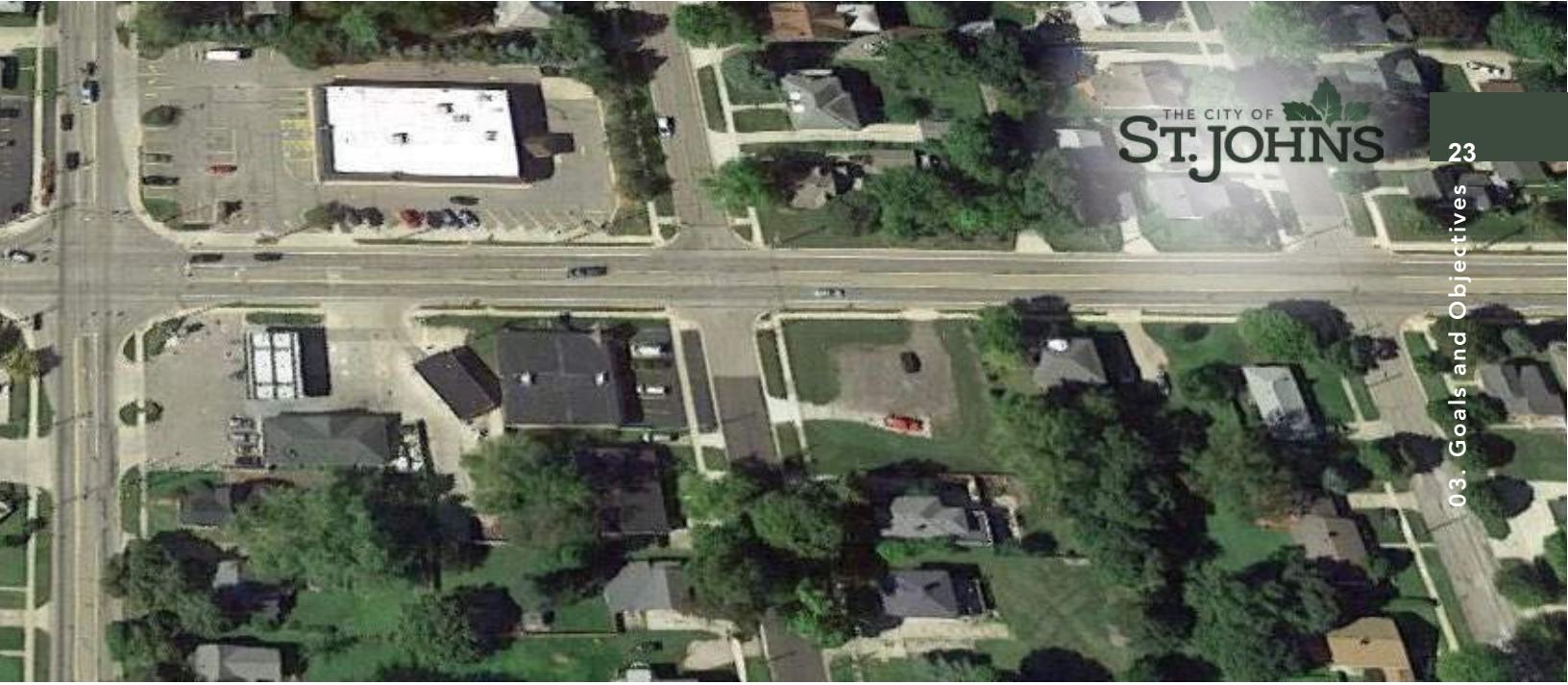
- a) Investigate the creation of a demolition restriction zone to preserve historic structures.
- b) Secure façade grants for downtown buildings.
- c) Encourage homeowners to reflect historic standards in the upkeep of their homes, and increase awareness of opportunities for recognition of successful restoration efforts.
- d) Work with the DDA/PSD to ensure continued funding for the facade grant program. Include the Historic District in the Wayfinding Plan.
- e) Secure historic preservation awards for home restoration projects.
- f) Streamline regulations to allow the creation of bed and breakfasts in appropriate structures and locations.
- g) Allow maker spaces and artisan production facilities in the downtown.

Transportation

Policy Statement: To create a safe, connected transportation system that includes street, transit, water, air, and non-motorized components adequate to accommodate the current and future needs of the City of St. Johns and promotes the walkable, traditional character of the community for all users.

GOAL #1: PRESERVE AND ENHANCE THE LEVEL OF SERVICE, CIRCULATION, AND SAFETY OF THE ROAD NETWORK TO SUPPORT ALL USERS IN THE COMMUNITY.

- a) Mitigate for increased truck traffic, with buffers such as street trees and green infrastructure.
- b) Improve and maintain the specific roads that are being impacted by additional industrial park traffic.
- c) Increase safety at the intersection of M-21 and Scott Road through growth of businesses and providing infrastructure to increase walkability.
- d) Work toward the development of an overall circulation system for the City, which is coordinated with the transportation systems of the region, and which includes a connected network of residential streets designed to connect residents to each other by walking, cycling, or driving. Acknowledge changes in regional driving patterns, including the reduction in regional traffic on Old 127.
- e) Require that all land developments be designed in a manner that reduces the number of potential traffic conflicts (curb cuts), particularly along streets that serve as City-wide or regional traffic carriers. Require connections for both cars and pedestrians between adjacent sites on commercial thoroughfares. New developments should not adversely affect the safety, efficiency, and function of streets.
- f) Require street layouts of contiguous residential areas to be coordinated and connected. Residential street patterns should provide access for emergency vehicles and smooth and safe flow of pedestrians, bicycles, and cars through the neighborhood.
- g) Provide street layouts and street design and paving standards in industrial areas which are appropriate for the heavier truck traffic associated with such uses and which facilitate peak-hour smooth traffic flows with minimum disruption to the general traffic flow of the community.
- h) Control noise from truck traffic in the expanding industrial park.



GOAL #2: ENHANCE WALKABILITY AND WAYFINDING IN AND AROUND THE DOWNTOWN.

- a) Follow up the public parking signage program with efforts to designate private lots and make the downtown parking system easier to understand and navigate.
- b) Increase signage leading to downtown, especially at M-21 and Old 127.
- c) Add a branded wayfinding sign on the US-127 freeway before the M-21 exit.
- d) Provide directional signs on Old 127 to direct people downtown.
- e) Continue to enhance downtown parking options for residents and businesses.
- f) Ensure the DDA has sufficient funding for infrastructure upkeep to ensure safety and a positive aesthetic for the community.
- g) Wayfinding Sign Plan with suggested designs for both the downtown and Old 127 Corridor and tying the two together.
- h) Add wayfinding signage for local businesses and amenities along the Meijer Trail, including maps.

GOAL #3: IMPROVE SAFETY AND QUALITY OF LIFE ON OLD 127

- a) Collaborate with MDOT to increase traffic safety and walkability along OLD 127.
- b) Provide Beautification to OLD 127 to change the road into a gateway.
- c) Provide green infrastructure and landscaping to act as beautification.
- d) Increase streetscape and building improvements to beautify Old 127 Corridor.



Parks and Recreation

Policy Statement: Create a healthy and fun community for St. Johns citizens to live, work and play by improving St. Johns park land and recreational facilities.

GOAL #1: PROVIDE SAFE, INCLUSIVE, COMMUNITY-BASED RECREATIONAL OPPORTUNITIES THAT IMPROVE THE OVERALL QUALITY OF LIFE FOR ALL ST. JOHNS-AREA RESIDENTS.

Parks provide a natural gathering place for the community as well as provide for free or low-cost recreational activities. Therefore, it is important to continue to provide and improve these facilities. Based on community input, the City will continue to provide and improve these facilities.

- a) Continue to improve and upgrade the City of St. Johns recreational and support facilities, based on community feedback, of which residents can be proud.
- b) Provide increased and better access to and through the City Parks and Trails System.
Objective: Add passive and active programming based on community input and available financing.

GOAL #2: PROMOTE DEVELOPMENT OF A NON-MOTORIZED PATHWAY SYSTEM THROUGHOUT THE CITY TO ENCOURAGE INTERACTION AND PARTICIPATION, IMPROVE PEDESTRIAN SAFETY, AND STRENGTHEN NON-MOTORIZED LINKAGES BETWEEN CITY PARKS AND OTHER RECREATIONAL FACILITIES.

Paths and trails are a high priority with the residents. St. Johns currently has few trails, but with the construction of the Fred Meijer Trail, they have seen a rise in non-motorized activity in the city. Connecting the rail trail with the City Park and other points of interest is a high priority for the community. 80% of survey respondents place a high or moderate funding priority on increasing trail connectivity within the community.

- a) Expand non-motorized pathways in St. Johns, with focus on existing paths and points of interest.
- b) Evaluate options for safely moving pedestrian traffic across Old U.S. 27 to expand non-motorized park access from the east side of the highway.
- c) Pursue a partnership with Clinton County to connect the Fred Meijer Trail to Motz Park and possibly other county resources.



GOAL #3: PROMOTE REGIONAL COOPERATION BETWEEN THE CITY OF ST. JOHNS, CLINTON COUNTY, SURROUNDING TOWNSHIPS, THE ST. JOHNS SCHOOL DISTRICT, AND OTHER PUBLIC AND PRIVATE ORGANIZATIONS WITHIN THE COUNTY TO BETTER PROVIDE COMPREHENSIVE RECREATIONAL OPPORTUNITIES TO THE RESIDENTS OF ST. JOHNS AND CLINTON COUNTY.

It makes financial and practical sense to coordinate recreation within the city in a way that is aware and supportive of the surrounding areas. The City and School District have been working together for years providing shared recreation programs and facilities. Further collaboration with the County and other organizations will prove to be an important component in providing quality recreational programs and facilities to the St. Johns community.

- a) Continue to work with the existing partners to provide recreational programming and facilities.
- b) Continue to explore options for new and expanded partners, providing additional recreational opportunities.

GOAL #4: ENHANCE THE QUALITY OF LOCAL NEIGHBORHOODS THROUGH ESTABLISHMENT AND MAINTENANCE OF QUALITY NEIGHBORHOOD PARKS CONVENIENTLY LOCATED TO ALL CITY RESIDENTS.

Park facilities are among the most visible indicators of community identity and pride. Every park in the system, with the exception of the Senior Citizen Park, was shown to be the most important park to several responding households, with all parks being used by individuals on a bi-weekly basis or more frequently. The majority of respondents said clean and quality restrooms and playground areas were the most important features of a park.

- a) Continue to upgrade playground equipment and access, paying special attention to universal access.
- b) Keep parks safe and well-maintained.
- c) Investigate all appropriate methods to provide facilities and for facility improvements, including providing incentives to private developers, promoting donation of property and/or facilities, and the sale of unused/underused assets.



GOAL #5: PROVIDE UNIVERSALLY ACCESSIBLE RECREATION OPPORTUNITIES DESIGNED WITH ALL COMMUNITY MEMBERS IN MIND.

The City wishes to provide recreational activities for residents of all abilities. With ambulatory and cognitive disabilities shown to be higher than the national average, special care should be taken to actively incorporate facilities for these users.

- a) Partner with organizations that serve disabled individuals to better understand and provide for community needs.
- b) Make sure that all improvements and upgrades to park facilities, where feasible, are universally accessible.

GOAL #6: STRENGTHEN THE ROLE OF THE CITY OF ST. JOHNS AS A REGIONAL PROVIDER/COORDINATOR OF RECREATIONAL OPPORTUNITIES, AND DEVELOP A PLAN THAT MAXIMIZES THE IMPACT OF EXISTING AND FUTURE RECREATION PROVIDERS.

Due to its centralized location and rural surroundings, the City is the major recreational provider for the central and northern part of the county. Many people from within and outside the City look to us for recreational programming, yet many are not aware of the programming we offer. Several survey respondents were unaware of multiple parks, recreation resources, and facilities.

- a) Expand current internet presence, including the City website, to provide information on facility locations, features, and recreation programs.
Objective: Explore the possibility of creating a Recreation Authority with other municipal groups and recreation providers.
- b) Explore additional methods to improve community awareness of recreation programs and facilities.
- c) Encourage citizen involvement in the park system through volunteer programs, interpretive programs, and the decision-making process.
Consider implementing regular online community surveys to monitor progress and gain input on specific recreation decisions.



GOAL #7: ACQUIRE PROPERTY, AS NECESSARY, TO MEET THE LONG-TERM RECREATIONAL NEEDS OF CITY RESIDENTS.

In the past, the City has purchased valuable parks and recreation land but has also sold land to other entities providing them with land to expand their facilities. Local officials must be conscious of the need to retain and acquire additional parkland.

- a) Retain existing parkland to meet recreational needs of the City.
- b) Encourage the use of open spaces for recreational purposes.
- c) Evaluate every opportunity to expand/improve the park system and take action where practical, this may include selling underused park land and using proceeds to improve or purchase other parks. Natural conservation should be considered in addition to facility expansion.

GOAL #8: PROMOTE HEALTHY, ACTIVE LIFESTYLES THROUGH THE ST. JOHNS PARKS AND RECREATION FACILITIES AND PROGRAMS.

Considering national problems of obesity, heart health, diabetes, and other health issues, it is important to take into consideration the health impact of new and existing facilities and programs. Just over 67% of respondents participate in recreation programs offered by the department, yet 58% of survey respondents still feel that the improvement of health and fitness programming would have a positive impact on their satisfaction, and 75% currently use the parks for fitness and exercise. 66% feel that the development and improvement of trails within the park system would have a very positive impact on their satisfaction, and 11% cite "lack of trails" as a reason for not using the park system more frequently.

- a) Promote awareness of existing facilities and programs that support healthy lifestyles and choices.
- b) Provide additional health and fitness programming. Objective: Provide additional facilities and opportunities, including walking and biking trail systems, which foster healthy choices and lifestyles.
- c) Provide innovative recreation opportunities for all seasons that encourage active year-round lifestyles.

Public Facilities

Policy Statement: Strive for a high quality of life for current and future residents by maintaining a diverse and unified system of municipal facilities and services.

GOAL #1: CONTINUE TO OFFER HIGH QUALITY SERVICES AND FACILITIES FOR RESIDENTS.

- a) Create a Pre-Application Committee, consisting of the City Manager, Community Development Director, and DPW Director, and potentially others, to provide initial feedback on development projects.
- b) Increase coordination and cooperation between departments to streamline processes and ensure consistent application of policies.
- c) Update facilities to accommodate improvements and changes in technology.
- d) Work proactively to provide opportunities for non-residents to access recreation programs and other City services, while recouping the costs of expanding those programs.
- e) Utilize the newly acquired Wilson Center facilities to provide programming and activities for residents.
- f) Continue providing services and assistance to neighboring communities in a manner that promotes the spirit of a cohesive region without facilitating inefficient, low density development.
- g) Further develop Stewardship in St. Johns as guidance for maintaining recreation facilities for all members of the community, including leveraging service organizations such as Kiwanis, Rotary, etc.
- h) Support the Wilson Center as a Community Center.
- i) As part of the ongoing redevelopment of the Wilson Center, ensure that facilities for public recreation, arts, music, and culture are retained within the facility.

GOAL #2: REDUCE STRESS ON THE CITY STORM WATER SYSTEM THROUGH LOW IMPACT DEVELOPMENT.

- a) Continue on-going planning efforts and studies of storm water infrastructure to ensure it is meeting demands and that adequate capacity is provided.
- b) Require that developers submit a green infrastructure plan at the beginning of the site plan review process.
- c) Develop guidelines and ordinance provisions that would allow for native vegetation.
- d) Continue to work with the County Drain Commission to ensure maintenance of County Drains and prevent flooding.

Vegetation and Landscaping

Policy Statement: Create a healthy, and beautiful environment for St. Johns citizens by preserving and enhancing St. Johns natural resources and planning for the efficient, attractive and environmentally sound use of land.

GOAL #1: INTEGRATE NATURAL FEATURES INTO SITE DEVELOPMENT WHILE CLEANING UP EXISTING CONTAMINATION TO PROTECT THE QUALITY OF NATURE IN URBAN AREAS.

- a) Promote the clean-up of contaminated sites with innovative incentives through zoning flexibility and with assistance from the Brownfield Redevelopment Authority.
- b) Promote sensitive and responsible storm water management practices by developing guidelines and policies based on Best Management Practices.
- c) Encourage developers to integrate existing natural features into new developments.
- d) Develop ordinances which preserve the integrity of the natural settings of neighborhoods, communities, open spaces and parks, and develop clear procedures for their enforcement.
- e) Integrate vegetation and natural features in road construction and improvements.

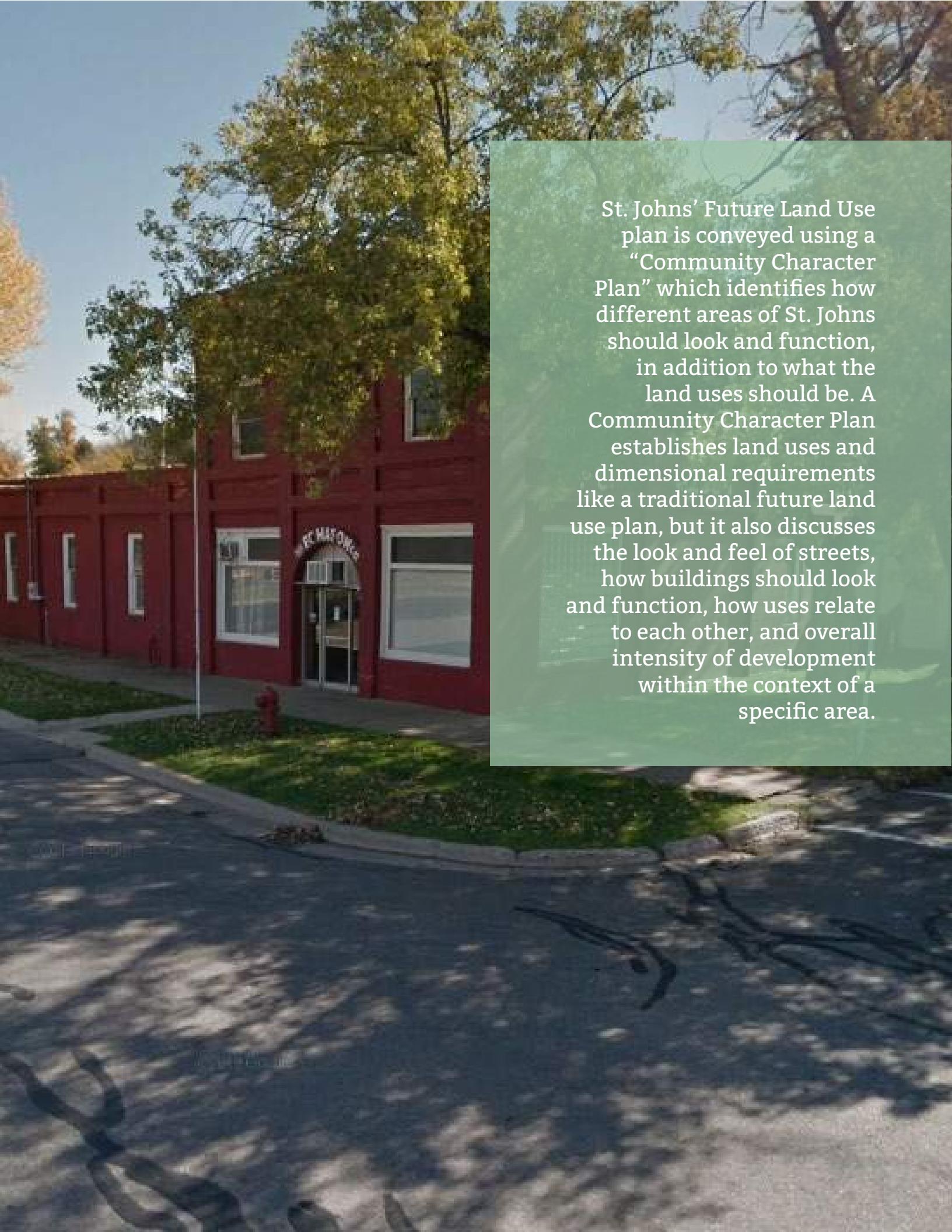
GOAL #2: PRESERVE EXISTING TREES AND WORK TO EXPAND THE TREE CANOPY.

- a) Establish a community-wide tree planting program to increase the community's aesthetic appeal, and provide shade to families enjoying the City's neighborhoods.
- b) Develop and maintain a list of desirable and undesirable species for tree planting, especially street trees.
- c) Ensure a wide variety of tree species are planted, especially as street trees, in order to create an attractive tree canopy, and reduce vulnerability to disease and parasites.



04.

Redevelopment and Community Character



St. Johns' Future Land Use plan is conveyed using a "Community Character Plan" which identifies how different areas of St. Johns should look and function, in addition to what the land uses should be. A Community Character Plan establishes land uses and dimensional requirements like a traditional future land use plan, but it also discusses the look and feel of streets, how buildings should look and function, how uses relate to each other, and overall intensity of development within the context of a specific area.

Community Character Districts

The purpose of a Community Character Plan is to recognize distinct land use areas like residential, industrial, and commercial, and identify all of the parts that add up to create character, such as use, design, and density. The Plan establishes several Community Character categories, each with the following components:

LAND USE

—
Uses which are appropriate within the character area.

BUILDINGS

—
How the building looks and functions and where it is located on the lot.

DESIGN

—
How lots, streets, and frontages are designed, and how lots relate to each other in the public realm.

Community Character Plan

The Community Character Plan serves as a guide for how the community envisions itself in the next 10 to 15 years. It is based on an analysis of land uses issues in the City, existing land use, demographics, housing conditions, retail market potential, housing market potential, community infrastructure, transportation and circulation, public input from workshops and online engagement, and the goals and objectives set forth by the community.

The Community Character Plan constitutes the development policy of the City. The Plan should be updated on a regular basis to address the impact of new developments or other changing conditions. The elected and appointed officials of St. Johns are responsible for the interpretation of the intent of the Community Character Plan.

Community Character Districts and Zoning

The Community Character Districts present a Future Land Use Plan which will be the foundation for the community's zoning plan. The zoning plan will then be the basis for the zoning ordinance. The zoning plan is based on an inventory of conditions pertinent to the zoning within the municipality and the purposes for which zoning may be adopted. The zoning plan identifies the zoning districts and their purposes, as well as the basic standards proposed to control the height, area, bulk, location, and use of buildings and premises in the City.

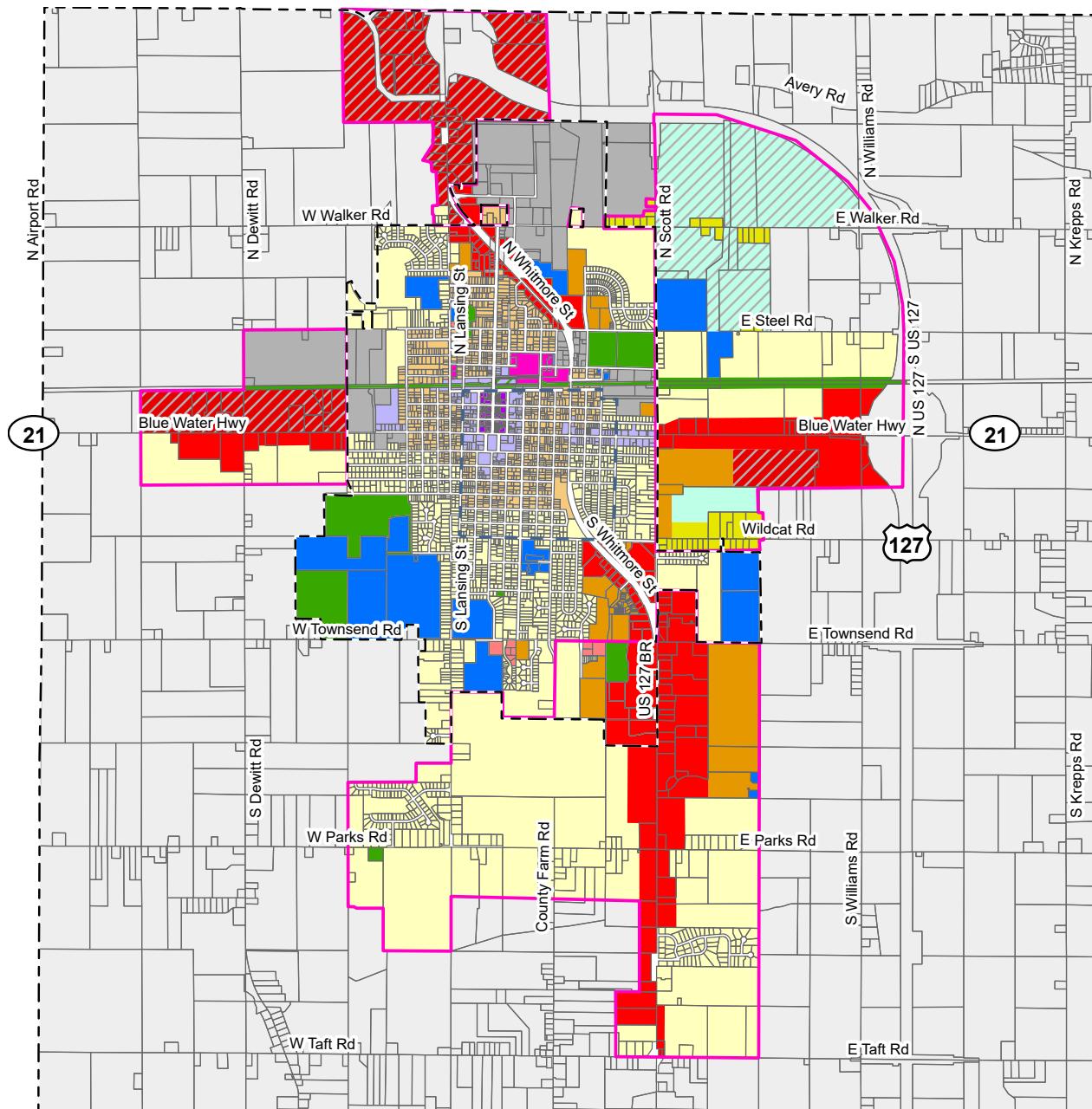
The eleven Community Character Districts, and the uses and development types presented in each, relate to the ten Zoning Districts in the City's zoning ordinance in the manner described in the Zoning Ordinance earlier in this plan.

Joint Planning Areas

St. Johns and Bingham Township are committed to working together for their shared prosperity and quality of life. For that reason, the Community Character Plan includes multiple portions of Bingham Township.

The vision for the Joint Planning Areas is articulated by the same Community Character Categories that delineate the City's vision. There are two Community Character Categories that fall within the Township only—Agricultural-Energy and Rural Estate. There are several Community Character Categories that only fall within the City.

Development within the Joint Planning Areas should be governed by the Community Character Categories, as well as the following specific issues:



MAP 1.
**Future
 Land Use**

City of St. Johns, Michigan

October 21, 2025

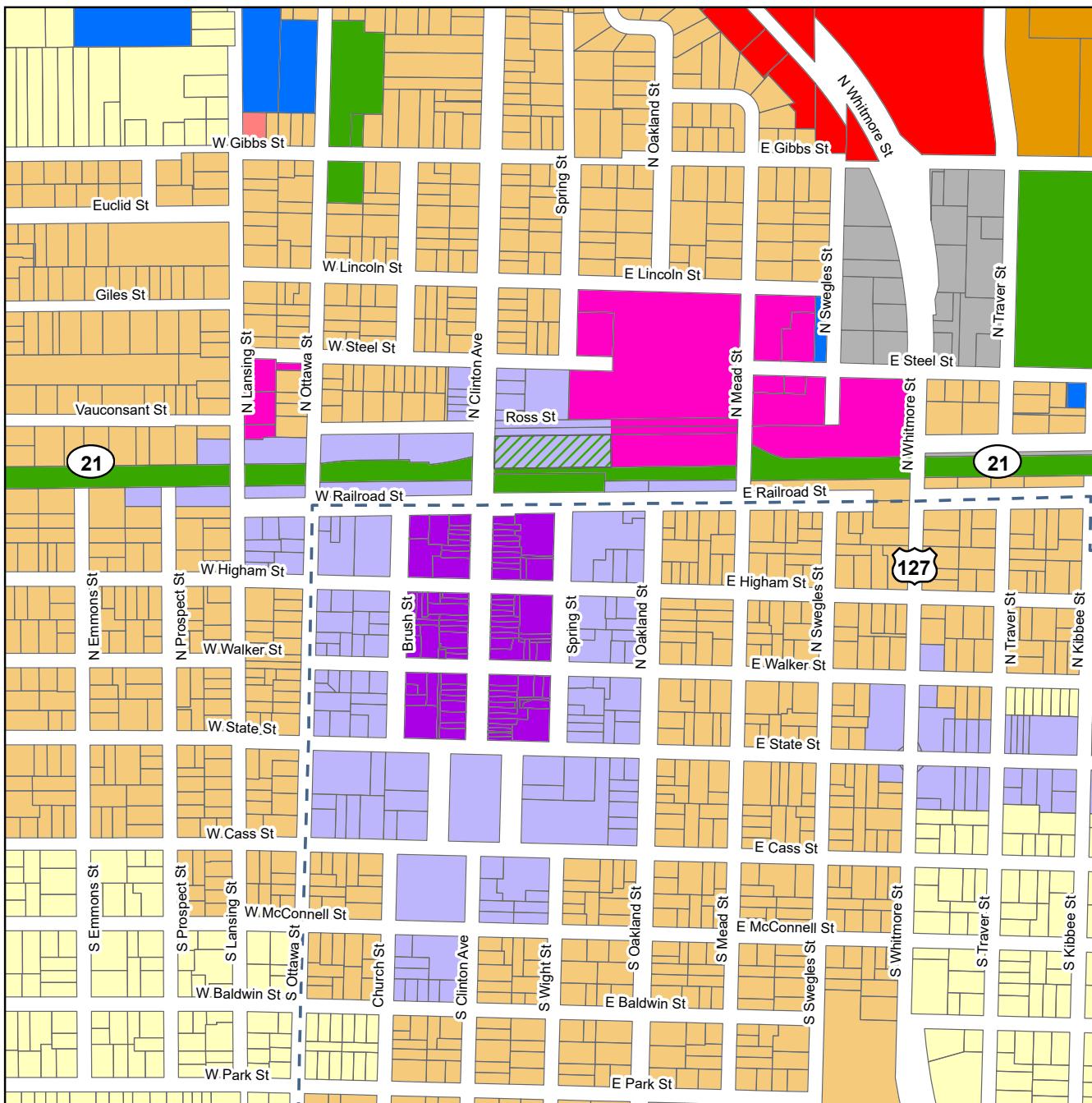
LEGEND

- [-] City Boundary
- [---] Old Village Overlay
- [---] Joint Planning Areas
- [---] Parks, Open Space, and Greenways Overlay
- [---] Parks, Open Space, and Greenways
- [---] Rural Estate
- [---] Modern Spacious Residential
- [---] Traditional Walkable Residential
- [---] Multiple Family Residential
- [---] Public / Institutional
- [---] Downtown Core
- [---] Mixed Use
- [---] Flexible Redevelopment
- [---] Community Commercial
- [---] Gateway Commercial
- [---] Commercial / Industrial
- [---] Industrial
- [---] Agriculture-Energy / Industrial
- [---] Agriculture-Energy
- [---] Bingham Township Planning Area / Rural Preservation



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Miles

Basemap Source: Michigan Center for
 Geographic Information 17a.
 Data Source: City of St. Johns, 2020.
 McKenna 2020.



MAP 2.
Future Land Use:
Greater Downtown

City of St. Johns, Michigan

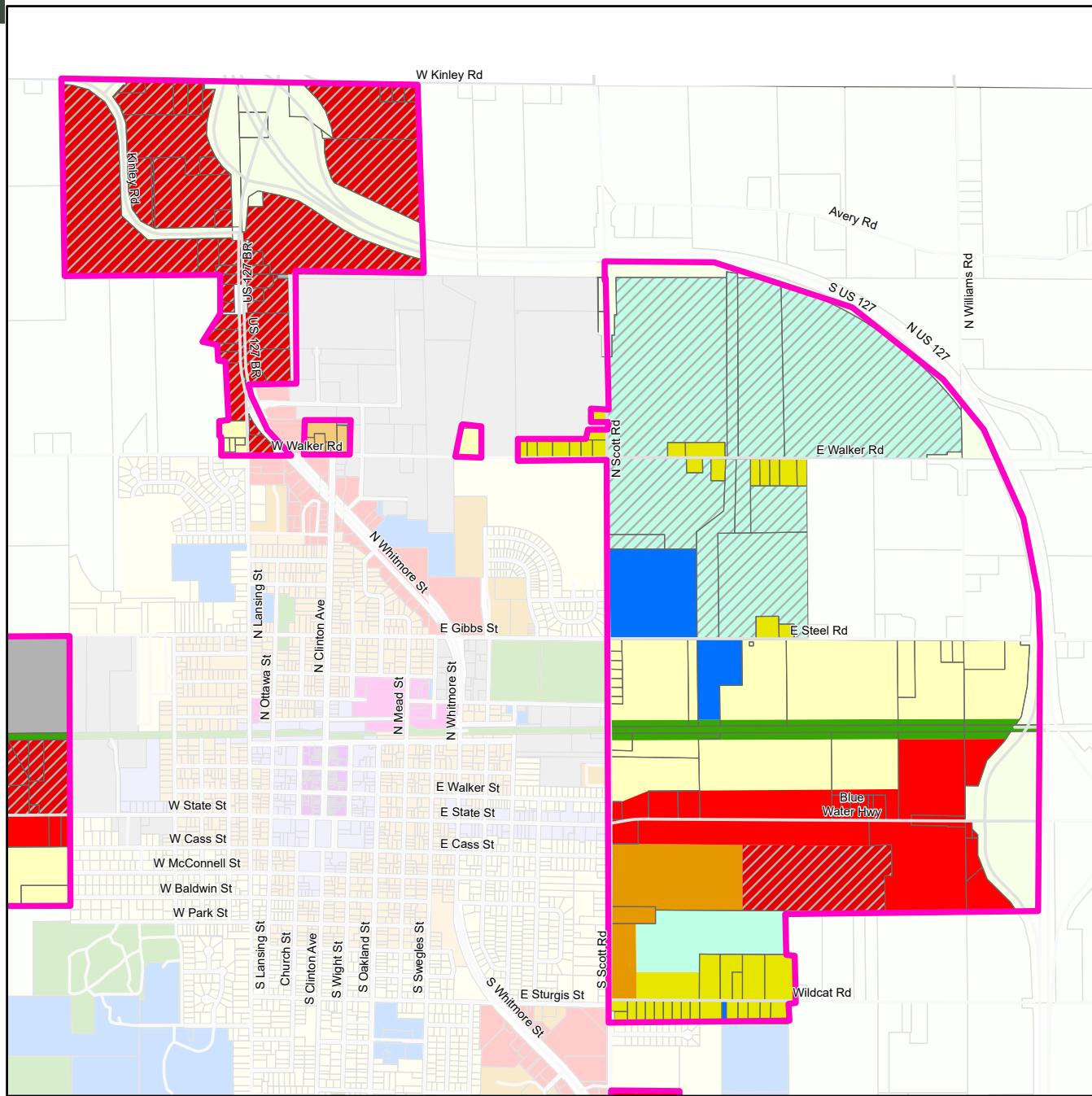
October 21, 2025

LEGEND

- [- -] City Boundary
- [- -] Old Village Overlay
- [■] Joint Planning Areas
- [■] Parks, Open Space, and Greenways Overlay
- [■] Parks, Open Space, and Greenways
- [■] Rural Estate
- [■] Modern Spacious Residential
- [■] Traditional Walkable Residential
- [■] Multiple Family Residential
- [■] Public / Institutional
- [■] Downtown Core

- [■] Mixed Use
- [■] Flexible Redevelopment
- [■] Community Commercial
- [■] Gateway Commercial
- [■] Commercial / Industrial
- [■] Industrial
- [■] Agriculture-Energy / Industrial
- [■] Agriculture-Energy
- [■] Bingham Township Planning Area / Rural Preservation

Basemap Source: Michigan Center for Geographic Information 17a.
 Data Source: City of St. Johns, 2020.
 McKenna 2020.



MAP 3.

North Joint Planning Area

City of St. Johns, Michigan

October 21, 2025



Joint Planning Areas	Mixed Use
Parks, Open Space, and Greenways	Flexible Redevelopment
Rural Estate	Community Commercial
Modern Spacious Residential	Gateway Commercial
Traditional Walkable Residential	Commercial / Industrial
Multiple Family Residential	Industrial
Public / Institutional	Agriculture-Energy / Industrial
Core Downtown	Agriculture-Energy

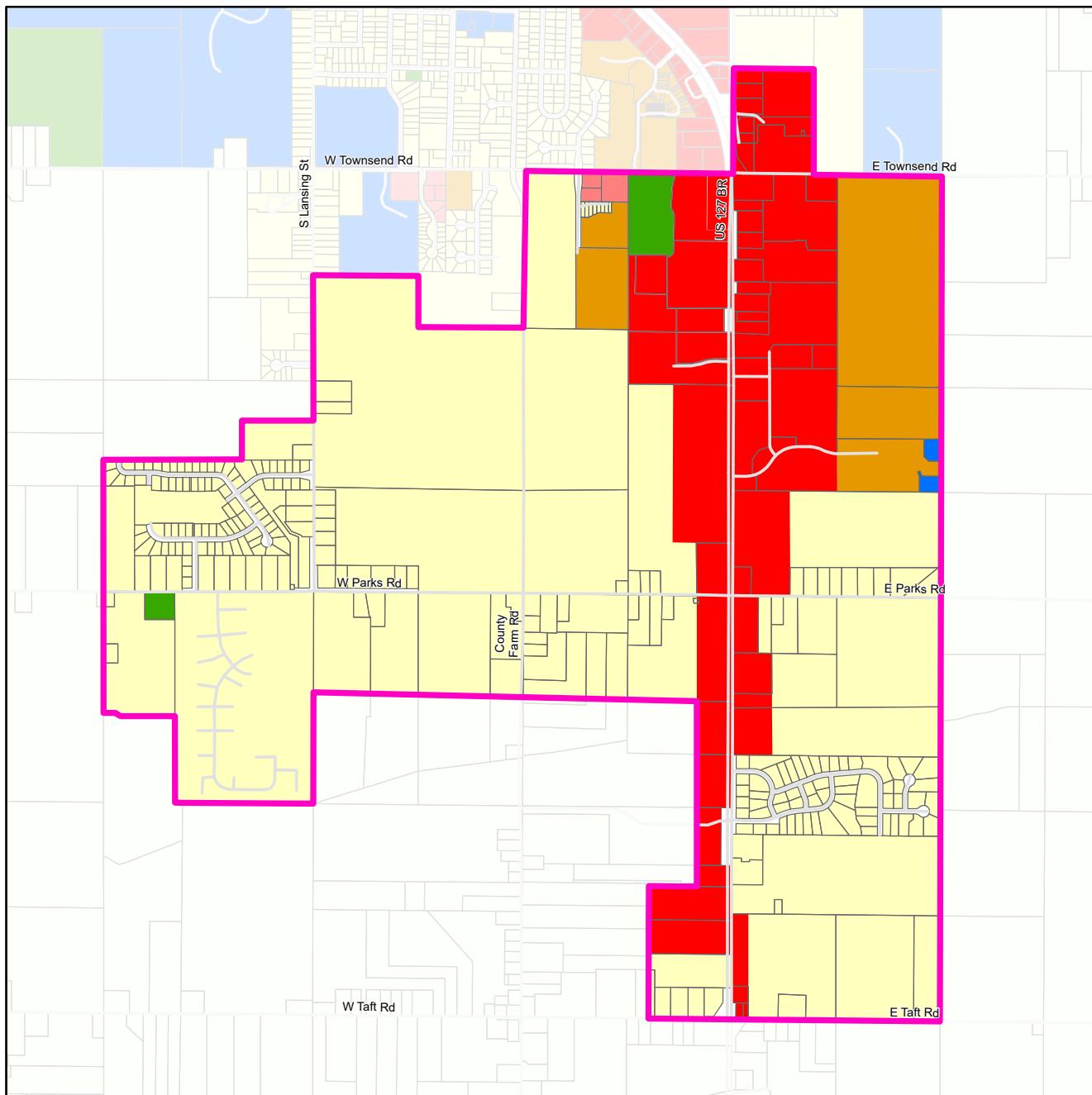


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Basemap Source: Michigan Geographic
Information, v.17a, Data Source: City of St. Johns,
2024, McKenna 2025



MCKENNA



MAP 4.

South Joint Planning Area

City of St. Johns, Michigan

October 21, 2025

LEGEND

[Magenta Box]	Mixed Use
[Pink Box]	Flexible Redevelopment
[Light Red Box]	Community Commercial
[Red Box]	Gateway Commercial
[Diagonal Stripes Box]	Commercial / Industrial
[Grey Box]	Industrial
[Diagonal Stripes Box]	Agriculture-Energy / Industrial
[Light Green Box]	Agriculture-Energy
[Magenta Box]	Core Downtown
[Yellow Box]	Rural Estate
[Light Yellow Box]	Modern Spacious Residential
[Orange Box]	Traditional Walkable Residential
[Dark Orange Box]	Multiple Family Residential
[Blue Box]	Public / Institutional
[Green Box]	Parks, Open Space, and Greenways

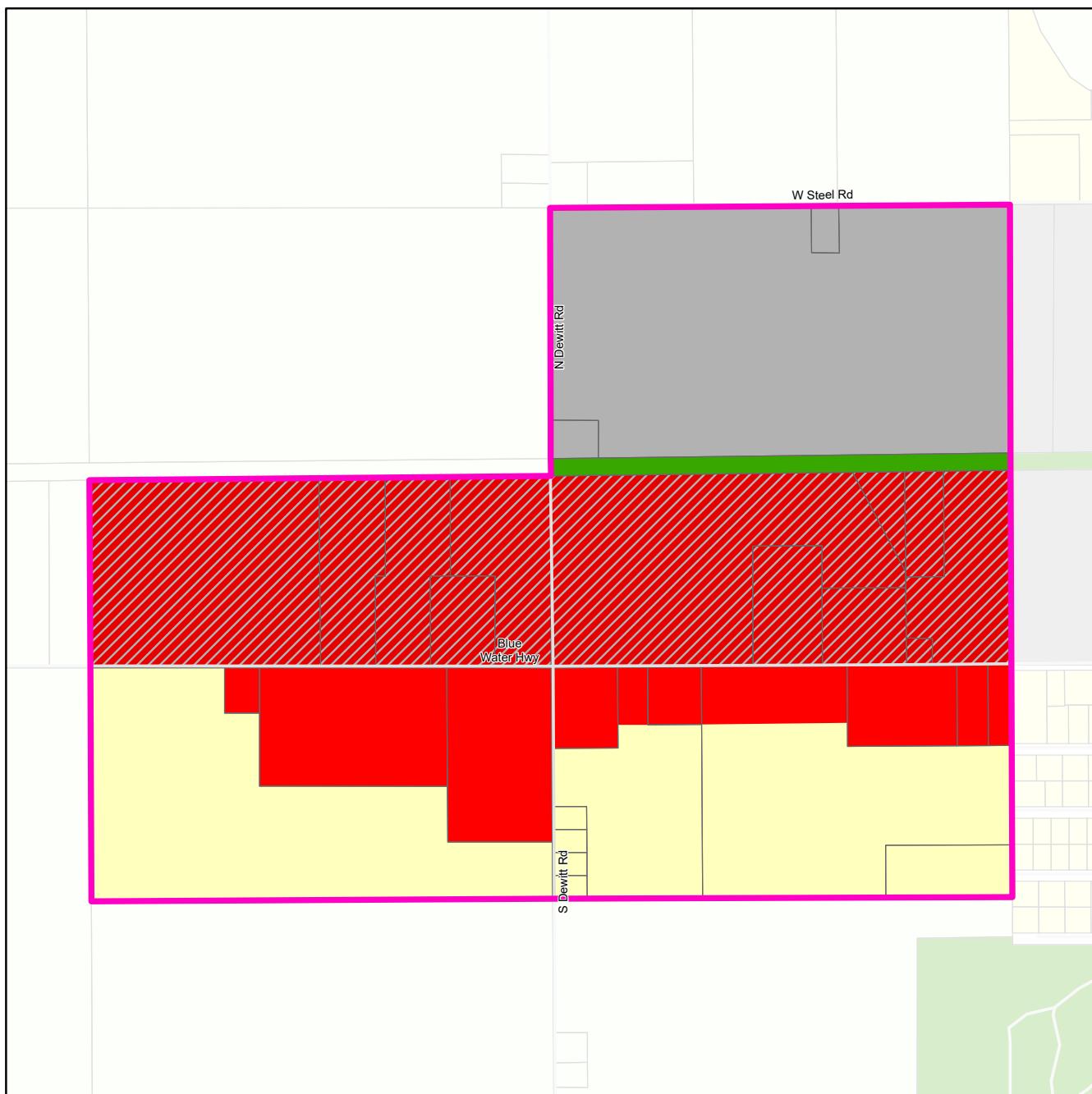


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Feet

Basemap Source: Michigan Geographic Information, v17a, Data Source: City of St. Johns, 2024. McKenna 2025.



MCKENNA



MAP 5.

West Joint Planning Area

City of St. Johns, Michigan

October 21, 2025

LEGEND

- Joint Planning Areas
- Parks, Open Space, and Greenways
- Rural Estate
- Modern Spacious Residential
- Traditional Walkable Residential
- Multiple Family Residential
- Public / Institutional
- Core Downtown
- Mixed Use
- Flexible Redevelopment
- Community Commercial
- Gateway Commercial
- Commercial / Industrial
- Industrial
- Agriculture-Energy / Industrial
- Agriculture-Energy



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Feet

Basemap Source: Michigan Geographic Information, v17a, Data Source: City of St. Johns, 2024. McKenna 2025.



MCKENNA

NEW NEIGHBORHOODS

The Community Character Plan calls for several new neighborhoods in Bingham Township, particularly south of the City of St. Johns. These neighborhoods should be developed according to the Modern Spacious Residential Community Character Area, and should have the following characteristics:

- » The housing stock should be high quality, with durable materials on all faces.
- » The neighborhoods should be built around natural features such as wetlands and water bodies, and their surroundings should be preserved as parks or nature preserves within an overall framework of dense development.
- » The neighborhood should feature a connected network of streets with sidewalks, in a grid to the extent possible. Cul-de-sacs are highly discouraged and should not be permitted unless physical features, existing infrastructure, or legal impediments require them. The street network should connect to all nearby thoroughfares as often as possible, and every street that reaches the edges of the neighborhood should be a stub street to connect to future development.
- » Efforts should also be made to connect new neighborhoods to existing adjacent neighborhoods in as many places as possible. Connecting through streets should be built along section lines, half section lines, and quarter section lines, where streets do not already exist in those places.



WATER / SEWER INFRASTRUCTURE

The Township has its own water and sewer system, separate from the City's. However, as of the adoption of this plan, the Township system only exists in limited and disconnected areas. Development in the northern JPA would require an extension of either Township utilities or City utilities. The City and Township should cooperate to meet the needs of development as envisioned in this plan.

Regardless of the format for cooperation, the City and Township are committed to working together to ensure quality provision of water and sewer infrastructure to the greater St. Johns community as it grows.

MEIJER TRAIL GREENWAY

Along the Meijer Trail in Bingham Township, this plan envisions a 100 foot required setback, which should be planted with trees and other greenery, and supplied with recreational amenities, such as playgrounds, outdoor fitness equipment, small sports facilities (like basketball or tennis), and/or public art. This will provide a rural and recreational setting for the trail itself, while still allowing nearby development. Most of the land along the trail in the Township is designated as Modern Spacious Residential.

PARK ON PARKS ROAD

There is a parcel on Parks Road just west of Loomis Road that is owned by the Township. It is the intent of this plan for that to become a park to serve the existing and planned neighborhoods in that area.

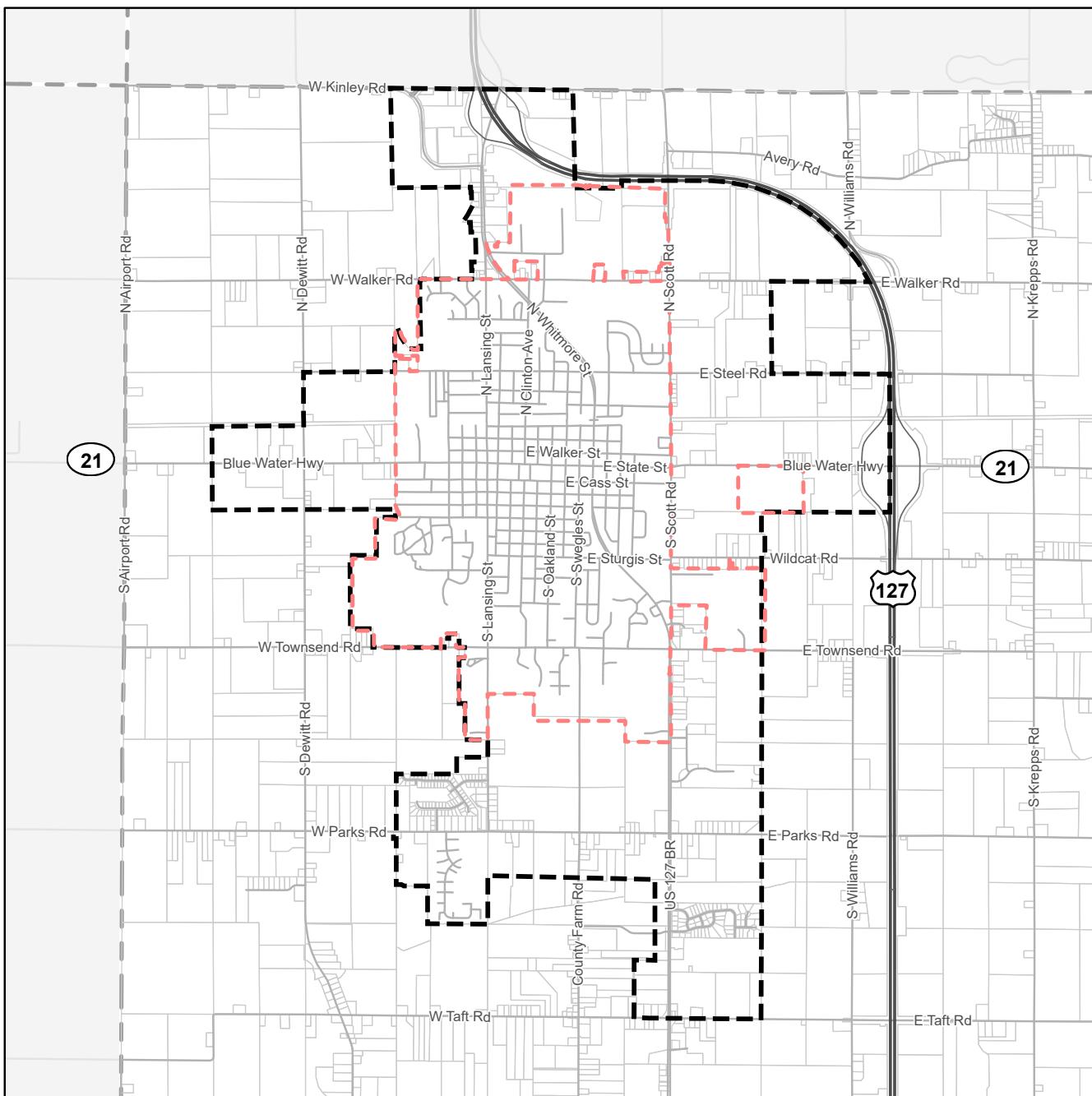


OLD 127 COMMERCIAL – “LEAPFROG” DEVELOPMENT PROHIBITION

Old 127 is designated as Gateway Commercial for most of the stretch between Taft Road and Townsend Road. However, it is the intent of this plan for that commercial corridor to be built out in an orderly, efficient, and safe fashion. That means that the Township should only approve rezonings if they are adjacent to, or at least near, existing development and commercially-zoned land. “Leapfrog” development, which means development that occurs leaving farmland or natural land in between developed areas, down the corridor is highly discouraged.

URBAN SERVICES BOUNDARY

The Urban Services Boundary Map on the following page designates the area that St. Johns and Bingham Township envision for the preservation of rural character, natural features, and agriculture. The extension of public water and sewer systems within the boundary, by either jurisdiction, is highly discouraged, and any development within the boundary should be low density and designed to preserve natural features.



MAP 6.

Proposed Urban Services Boundary

City of St. Johns, Michigan

October 21, 2025

LEGEND

- Urban Services Boundary
- City Boundary



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Miles

Basemap Source: Michigan Center for
Geographic Information, Version 17a.
Data Source: City of St Johns 2020.
McKenna 2025.

Community Character Categories

MSR

Modern Spacious Residential

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
Consistent with surrounding character

Minimum Lot Width:
Consistent with surrounding character

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
Consistent with surrounding character

BUILDING HEIGHT

Minimum:
1 story

Maximum:
3 stories

STREET FRONTAGES

Front porch
Lawn / greenscape
Trees and landscaping

General Characteristics. This designation is characterized by single family and two family residential housing units on larger lot sizes than those found in the older neighborhoods of the City. These homes were built in the post-World War II era and tend to be located outside of the City's core and often have attached garages. The streets are curvilinear with cul-de-sacs and no alleys.

Appropriate Land Uses. Appropriate uses include detached single family residential dwelling units, two-family attached residential dwelling units, schools, parks, and other compatible municipal and civic uses. Existing mobile home parks are included in this Future Land Use Category. Within those existing mobile home parks, the R-MH Zoning District is appropriate. That district is not considered appropriate elsewhere in the Modern Spacious Residential Category.

Streets and Transportation. Residential streets should be designed for slow traffic and easy pedestrian and bicycle usage. However, they should form a connected, logical pattern with as many connections to the existing street system as possible, including connections to neighborhoods in the surrounding townships. Cul-de-sacs are highly discouraged.

Building Location. Building setbacks should be consistent with existing residential properties. Buildings may have minimal front yard setback to encourage connection to the street.

Building and Site Design. New homes should be designed with quality materials, but need not conform to any architectural standard. However, they should be consistent with surrounding homes in terms of scale, massing, and site design. Garages should be located so that they do not dominate the front façade of the home.

Parking. Residential dwellings may utilize off-street parking through the use of on-site garages.

CURRENT CHARACTER



PLANNED CHARACTER



2025

TWR

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
Consistent with surrounding character

Minimum Lot Width:
Consistent with surrounding character

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
Consistent with surrounding character

BUILDING HEIGHT

Minimum:
1 story

Maximum:
3 stories

STREET FRONTAGES

Front porch
Lawn / greenscape
Trees and landscaping

Traditional Walkable Residential

General Characteristics. This designation is characterized by single family and multiple family residential housing units in a more urban setting. Smaller single and multiple family housing units, including townhouses, condominiums and apartments are common. Housing units are located along or near downtown and typically represent traditional neighborhood development.

Appropriate Land Uses. Typical uses include attached and detached residential dwelling units, schools, parks, open space, and other compatible municipal or civic uses.

Streets and Transportation. Streets follow a traditional grid pattern with common elements such as sidewalks, pedestrian scale lighting, and tree canopy. Main thoroughfares may be recommended for on-street bicycle facilities such as bike lanes.

Building Location. Building setbacks should be consistent with existing residential properties. Buildings may have minimal front yard setback to encourage connection to the street.

Building and Site Design. Buildings should be designed with quality materials and conform to the dominant architectural typology of the block. Alternative architectural styles may be appropriate in some neighborhoods, provided the character of the residential block is enhanced. Buildings should include front (street) entrances to encourage connection to the street, and garages should be located in rear yards.

Parking. Residential dwellings may utilize off-street parking through the use of on-site garages. Where appropriate, dwellings may utilize on-street parking or shared parking in lieu of providing an on-site garage. On-site parking shall be located to the rear of the building wherever possible.

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories



Multiple Family Residential

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

Consistent with surrounding character

Minimum Lot Width:

Consistent with surrounding character

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:

Consistent with surrounding character

BUILDING HEIGHT

Minimum:
1 story

Maximum:
4 stories

STREET FRONTAGES

Welcoming entrances

Front porch

Lawn / greenscape

Preserved trees

General Characteristics. The Multiple Family Residential character area includes St. Johns existing apartments, condominiums, and duplexes. These buildings are intended to stay as they are. Multiple family residential development is also planned for the areas along Joyce Lane and Sunview Drive.

Appropriate Land Uses. Apartments, condominiums, townhouses, and duplexes. The units may be in stand-alone buildings, or may be clustered in complexes. Assisted living and similar facilities are also appropriate for these areas.

Density. The design recommendations of this Plan will set densities to a reasonable number of units by requiring good design.

Streets and Transportation. Uses should have connections to a collector or arterial street to handle higher amounts of traffic. The design of internal street networks should allow for safe walking and biking. Connections to parks and recreation amenities and bicycling and walking paths is encouraged.

Building and Site Design. Buildings should be built with high-quality materials and should be architecturally compatible with surrounding neighborhoods. Buildings with a connection to the street, including designs with attractive front facades, entrances, and porches are all highly encouraged. Open spaces should be functional and allow for recreational enjoyment and the preservation of natural features. Architectural variation is highly encouraged to create a character on long and connected facades.

Parking. Parking areas may be located in the front, side, or rear yards for buildings. Large areas of parking should be broken up with landscaped islands and trees. However, where appropriate, buildings should front the street and provide parking to the rear. Parking space requirements may vary based on the location of the development and availability of shared parking.

CURRENT CHARACTER



PLANNED CHARACTER



2025

CC

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
N/A

Minimum Lot Width:
N/A

BUILDING SETBACKS

Minimum:
As necessary for parking

Maximum:
As necessary to preserve buffering in rear

Side:
As necessary for access management

Rear:
As needed for loading / parking and screening

BUILDING HEIGHT

Minimum:
1 story

Maximum:
3 stories

STREET FRONTAGES

Retail storefronts
Outdoor patio / seating areas
Lawn / greenscape
Landscaped parking

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories



Gateway Commercial

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

Consistent with existing

Minimum Lot Width:

Consistent with existing

BUILDING SETBACKS

Minimum:

As necessary to preserve parking, loading, and circulation

Maximum / Side:

Zero feet

Rear:

As necessary to preserve parking, loading, and circulation

BUILDING HEIGHT

Minimum:

1 story

Maximum:

3 stories

STREET FRONTAGES

Retail storefronts

Outdoor patio / seating areas

Lawn / greenscape

Landscaped parking

General Characteristics. Sites are intended for large scale retail and other uses serving residents of St. Johns, Bingham Township, and travelers along the Old 127 corridor. Gateway Commercial areas are located south of E. Sturgis Street and north of E. Gibbs Street.

Appropriate Land Uses. This area is most appropriate for the automotive oriented uses often located near the Interstate highways. Uses needing a larger site area than those in the other commercial categories should be located in the Gateway Commercial area. The parking areas and loading zones should have an adequate level of screening and landscaping to help blend with the aesthetic of the area.

In order to support the needs of professional drivers supporting the growing industrial base of St. Johns, high-quality truckstops or travel plazas could be appropriate close to the M-21 / US-127 interchange, or the Old 127 / US-127 interchange.

Density. Gateway Commercial density is intended to feature multi-tenant commercial plazas with shared parking. Single use buildings may fill outlot spaces within the plaza.

Streets and Transportation. Sites should be designed to incorporate shared access drives and connections between parcels ("cross access") in order to reduce the number of curb cuts onto the street. The streetscape will not be as detailed as other areas, but it should be consistent. Parking areas should not interfere with pedestrian and bicycle access from the sidewalks and streets to entrances of buildings, and the connections from the sidewalks and streets to the buildings should be safe for anyone using them.

Building Location. Buildings facing arterial streets may be located close to the street or set back to permit front-yard parking.

Building and Site Design. Buildings should be constructed of high-quality materials which wrap around the entire building and feature attractive signage. Facades that face the public right-of-way should incorporate a high percentage of windows within their design. Buildings should be designed so that they can potentially be reused upon future redevelopment. Parking lots should include landscaping to break up large areas of pavement and to provide screening from sites wherever necessary.

Parking. Parking areas may be located in the front, side, or rear yards for buildings. Large areas of parking should be broken up with landscaped islands and trees.

CURRENT CHARACTER



PLANNED CHARACTER



2025

CDT

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

None

Minimum Lot Width:

None

BUILDING SETBACKS

Minimum / Side:

None

Maximum:

Zero feet

Rear:

As needed for loading / parking

BUILDING HEIGHT

Minimum:

2 stories

Maximum:

4 stories

STREET FRONTAGES

Retail storefronts

Outdoor patio / seating areas

Windows and displays

Awnings and canopies

Insert pictures of example development types

Core Downtown

General Characteristics. St. Johns Core Downtown area consists of one block on either side of N. Clinton Avenue between State Street and Railroad Street. This area is a hub of commercial activity in the core of the City, and the buildings have historic architectural characteristics and define the downtown character.

Appropriate Land Uses. Mixed uses are compatible within the Core Downtown area. Commercial businesses intended for this category include service, professional, and retail businesses that encourage foot traffic and do not require large parking lots. Other land use types such as institutional or recreational uses, as well as small business "maker spaces" are also encouraged. Some residential uses, such as upper floor apartments, are also compatible in this area.

Density. There is no maximum density recommendation. The design recommendations of this Plan will set densities to a reasonable number of units by requiring good design. Setbacks on the front and side should be minimal and setbacks along the rear of lots should be respectful of parking, loading, and circulation needs.

Streets and Transportation. On-street parking, two-way traffic, and high walkability should be continued on N. Clinton Avenue. Bicycle lanes should be incorporated on all east-west streets through the downtown core. Bicycle parking should also be encouraged in strategic locations. N. Clinton Avenue should include streetscape and landscape elements that enhance the feel and character of downtown. Off-street parking lots serving downtown should include wayfinding signs such as "Free Parking Walk to Shops" or other ways to direct drivers to the downtown area.

Building Location. New buildings or infill development should be built to the sidewalk.

Building and Site Design. Reuse and re-occupancy of existing buildings is preferred whenever possible. Any new buildings should match existing feel and character of N. Clinton Avenue. Buildings should contain two or more stories, be located right on the sidewalk, and have off-street parking located to the rear. No front and side yard setbacks are encouraged. First floor storefronts should be transparent and welcoming with minimal window signage. Signage should be attractive, with projecting signs encouraged.

Parking. Any parking lots should be open to the public and serve the entire Core Downtown area. On street parking should be encouraged where street right-of-way permits, and off street parking should be located at the rear of buildings. Shared parking should be encouraged, and new uses shall not be required to create parking. Wayfinding signage should clearly identify public parking in this district.

In the St. Johns Downtown Plan, the Core Downtown Land Use Category in the provides additional recommendations for this Community Character Category.

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories

MU

Mixed Use

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

None

Minimum Lot Width:

None

BUILDING SETBACKS

Minimum:

Midway between block average and street line

Maximum:

Even with block average

Side:

Consistent with existing

Rear:

As needed for loading / parking

BUILDING HEIGHT

Minimum:

1 story

Maximum:

3 stories

STREET FRONTAGES

Outdoor patio / seating areas

Front porch / stoop

Welcoming office entrance

Awnings and canopies

Lawn / landscaping

General Characteristics. The Mixed Use District covers portions of the City where both residential and commercial uses are appropriate. These areas, which include the blocks surrounding the downtown, are ripe for walkable development to take advantage of the City's historic block structure and natural urban character.

Appropriate Land Uses. Uses that can serve as a transition between the downtown and the neighborhoods are encouraged. Uses should be a mix of commercial, professional offices, residential, technology, and civic. The goal of this area is to allow existing uses to continue while creating an opportunity for different types of uses in the future if sites are redeveloped.

Density. The density of development will be similar to the existing level or greater but will be less than the Core Downtown.

Streets and Transportation. The streets should incorporate on-street parking to support nearby land uses. Bicyclists and pedestrians should be able to use these streets safely as they venture downtown. Bicycle lanes are recommended for Spring Street and Brush Street as the main north-south non-motorized paths through the downtown area. Streetscape and landscape elements should enhance the area and complement the streetscape and landscape elements of downtown, to create a cohesive visual aesthetic to the City.

Building Location. Building setbacks should be relatively small and front yard space should be well-maintained.

Building and Site Design. A mix of building types should be allowed in this district. Any new buildings should match the feel and character of surrounding buildings.

Parking. If any new parking lots are constructed, they should be at the backs of sites and should be open to the public, with attractive landscaping and screening. Wayfinding signage should promote public parking in this district as an option for visitors to downtown.

In the St. Johns Downtown Plan, the Mixed-Use Neighborhood, Core Neighborhood, and Residential Preservation Land Use Categories provide more detailed recommendations and vision within this Community Character category.

CURRENT CHARACTER



PLANNED CHARACTER



2025



Flexible Redevelopment

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
None

Minimum Lot Width:
None

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
Respectful of surrounding uses

BUILDING HEIGHT

Minimum:
1 story

Maximum:
As needed for use, respectful of surrounding uses

STREET FRONTAGES

Attractive entrances
Lawn / greenscape
Buffering landscaping
Preserved trees

General Characteristics. The area designated for Flexible Redevelopment is located one block north of the Core Downtown, along Railroad Street and Ross Street between N. Ottawa Street and Old 127. The Fred Meijer Clinton-Ionia-Shiawassee Trail and runs east-west through the area. The area is currently characterized by large lot agricultural and industrial uses.

Appropriate Land Uses. Uses include residential and commercial uses of various densities, except for single family homes, flexible technology and creative spaces, and low intensity industrial uses including research, product testing centers, light machinery, warehousing and minor assembly.

Streets and Transportation. Roads should be designed to be sufficient for truck traffic, without making them unsafe for pedestrians or bicyclists. The streetscape should be well designed and landscaped. Streets connections and/or pedestrian connections should be provided between redevelopment areas and adjacent neighborhoods.

Building Location. Buildings may be located close to the street or set back to permit front-yard parking.

Building and Site Design. Buildings should be designed with high quality architecture which complements and enhances existing development. Proper screening, sufficient open space, good landscaping, and quality architectural design are important for buffering adjacent residential and commercial uses.

Parking. Parking lots should be sufficient to support employee parking and truck maneuvering, but should not be excessively large.

In the St. Johns Downtown Plan, the Creative Re-Use and Highway Commercial Land Use Categories provide more detailed recommendations and vision for this Community Character Category.

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories



Industrial

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
None

Minimum Lot Width:
None

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
Respectful of surrounding uses

BUILDING HEIGHT

Minimum:
1 story

Maximum:
As needed for use, respectful of surrounding uses

STREET FRONTAGES

Attractive entrances
Lawn / greenscape
Buffering landscaping
Preserved trees

General Characteristics. This designation provides an exclusive area for medium to high intensity Industrial uses, which are vital to the City's economy. Large plants that involve manufacturing products, stamping, and machine operations are well-supported here. Industrial areas have heavy buffers and deep setbacks to minimize impacts to adjoining properties. The St. Johns Industrial Park is an example of a general industrial site.

Appropriate Land Uses. Examples include large plants that involve manufacturing products, stamping, and machine operations.

Streets and Transportation. Roads in the industrial areas should be designed to be sufficient for truck traffic, without making them unsafe for pedestrians or bicyclists. New roads should be built to connect the industrial districts with arterial roads without going through the center of St. Johns or disturbing residential areas.

Building and Site Design. Buildings in this district should be designed to be long-lasting and to support efficient industrial and/or business practices. High-quality appearance is encouraged, however, sites should be designed to minimize off-site impacts and reduce pollution and site contamination to the extent possible. Stormwater should be controlled on-site to the extent possible.

Parking. Parking lots should be sufficient to support employee parking and truck maneuvering, but should not be excessively large.

CURRENT CHARACTER



PLANNED CHARACTER



PI

Public / Institutional

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
Consistent with existing, allowing for flexibility to promote development

Minimum Lot Width:
Consistent with existing, allowing for flexibility to promote development

BUILDING SETBACKS

Minimum:
Midway between block average and streetline

Maximum:
Even with block average

Side:
Consistent with existing

Rear:
As needed for loading / parking

BUILDING HEIGHT

Minimum:
1 story

Maximum:
As needed for use, while staying compatible with surroundings

STREET FRONTAGES

Grand civic / religious entrance
Outdoor patio / seating areas
Front porch / stoop
Welcoming office entrance
Lawn / greenscape
Preserved trees

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories

POSG

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
N/A

Minimum Lot Width:
N/A

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
As necessary for park amenities

BUILDING HEIGHT

Minimum:
1 story

Maximum:
As necessary to accommodate use

STREET FRONTAGES

Recreational amenities
Lawn / greenscape
Preserved trees

Parks, Open Space, and Greenways

General Characteristics. This designation identifies park land and open space as well as land not owned by the City that it plans to acquire in the future. Areas within this designation can be used for both passive and active recreation. Natural features and developed parklands should be compatible with the surrounding landscape and neighborhood.

Appropriate Land Uses. All areas should maintain uses which promote the inclusion of the public and provide recreational and gathering opportunities.

Streets and Transportation. Existing pedestrian and cyclist trails should be maintained. Additional pathways and associated amenities (i.e. bicycle racks, water fountains, wayfinding signage, lighting, etc.) should be constructed as needed. The connection of such pathways to connect the parks is strongly encouraged.

Building and Site Design. There are no specific Building and Site Design recommendations in this Plan for the Parks district, although high quality architecture is encouraged. Buildings should be well lit, highly visible, and provide public amenities. Parks should be maintained and upgraded as needed.

Parking. Sufficient parking should be provided for public facilities. Parking areas should be designed to minimize stormwater runoff and implement low-impact development techniques (pervious pavement, bioswales, etc.).

CURRENT CHARACTER



PLANNED CHARACTER



2025

RE

Rural Estate

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

As needed to preserve open space / rural character

Minimum Lot Width:

As needed to preserve open space / rural character

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:

As needed to preserve open space / rural character, and to be consistent with the surrounding setbacks

BUILDING HEIGHT

Minimum:

1 story

Maximum:

2.5 stories

STREET FRONTAGES

Front porch / stoop

Lawn / green space

Preserved woodlands / wetlands

Agricultural uses

General Characteristics. Rural Estate areas are located in the JPAs and consist of mostly large lot rural residential and similar development types. Agricultural uses are also located in these areas, and some prominent natural features are found here as well. Development is only expected in these areas if warranted by changing market conditions.

Appropriate Land Uses. Land uses in this category will mostly consist of rural residential development, with homes on large lots. Agricultural uses are also appropriate for this area.

Streets and Transportation. The streets in the Rural Estate areas should be designed with a rural character, most likely as two-lane roads. Paved shoulders on the more heavily traveled routes are encouraged as a way to create a space for bicyclists, pedestrians, or stranded motorists.

Building and Site Design. There are no specific Building and Site Design recommendations for the Rural Estate areas, although high quality design and architecture is encouraged.

CURRENT CHARACTER



PLANNED CHARACTER



Community Character Area Categories

AE

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:

As needed to preserve open space / rural character

Minimum Lot Width:

As needed to preserve open space / rural character

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:

As needed to preserve open space / rural character, and to be consistent with the surrounding setbacks

BUILDING HEIGHT

Minimum:
1 story

Maximum:
2.5 stories

STREET FRONTAGES

Front porch / stoop
Lawn / green space
Preserved woodlands / wetlands
Agricultural uses
Green Energy

Agriculture - Energy

General Characteristics. Agriculture-Energy areas are located in the JPAs and consist of farmland and green energy generation facilities. Development is only expected in these areas if warranted by changing market conditions, except in the area designated as both Agriculture-Energy and Industrial, where industrial development may be appropriate if it is determined to be economically desirable and can be supported by infrastructure.

Appropriate Land Uses. Land uses in this category will mostly consist of agriculture, with some parcels being turned over to solar energy generation (or, less commonly, wind energy generation).

Streets and Transportation. The streets in the Agriculture-Energy areas should be designed with a rural character, most likely as two-lane roads. Paved shoulders on the more heavily traveled routes are encouraged as a way to create a space for bicyclists, pedestrians, or stranded motorists.

Building and Site Design. There are no specific Building and Site Design recommendations for the Agriculture-Energy areas, although high quality design and architecture is encouraged. Green energy generation facilities must be designed to minimum negative impacts on their immediate surroundings.

CURRENT CHARACTER



PLANNED CHARACTER



2025

OVO

DESIGN GUIDELINES

LOT DIMENSIONS

Minimum Lot Area:
Consistent with original plat

Minimum Lot Width:
Consistent with original plat

BUILDING SETBACKS

Minimum / Maximum / Side / Rear:
Consistent with historic character

BUILDING HEIGHT

Minimum:
1 story

Maximum:
Consistent with historic character and existing surroundings

STREET FRONTAGES

Front porch
Shopfront
Lawn / greenscape
Trees and landscaping

CURRENT CHARACTER



PLANNED CHARACTER



Old Village Overlay

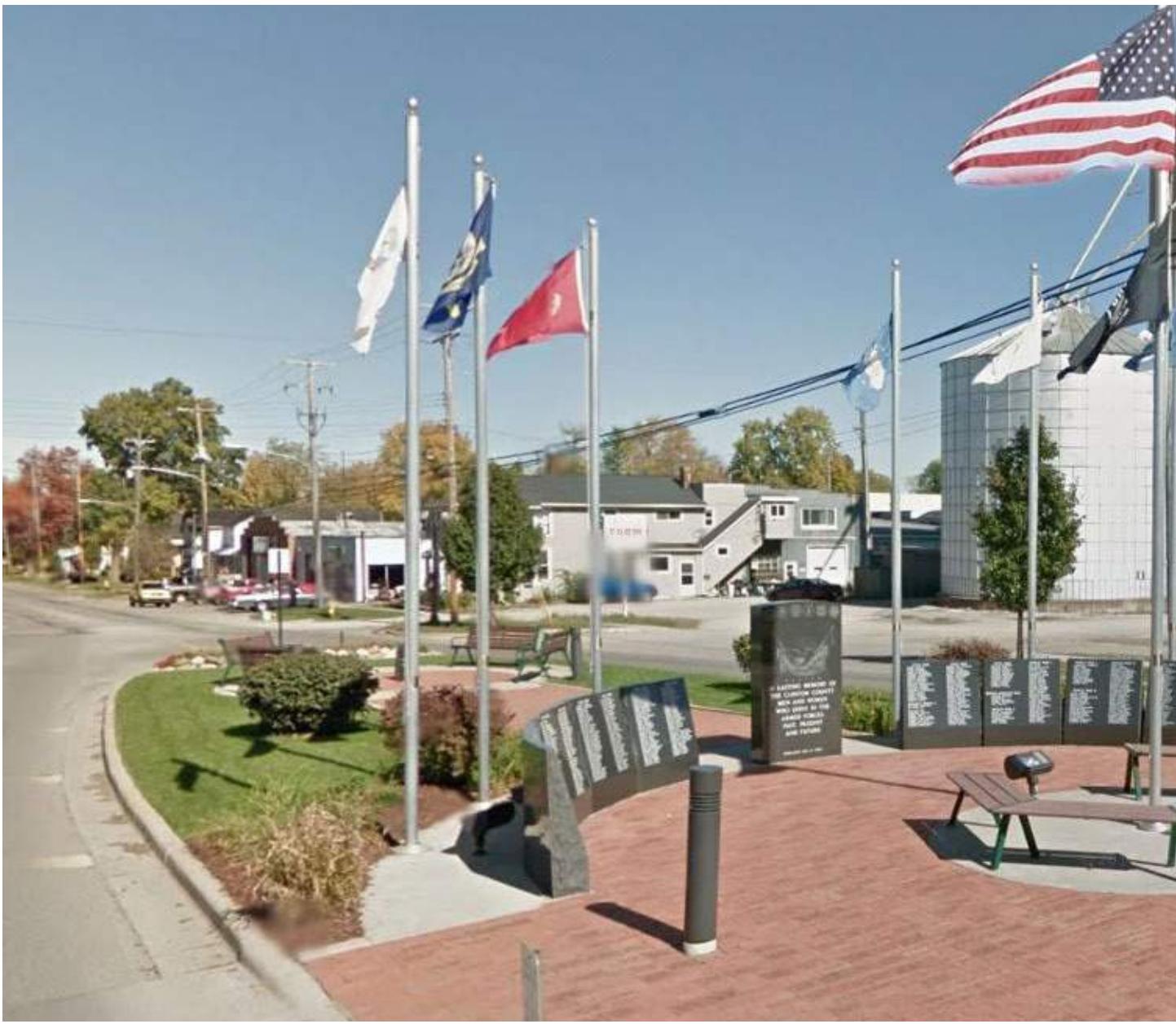
General Characteristics. This designation is an overlay to designate the original plat of the Village of St. Johns. It is the intent of this plan that the area within the Old Village be designated for historic preservation of various types, including through zoning, local historic designation, façade investments, homeowner grants, and seeking State and Federal historic designations where appropriate.

Appropriate Land Uses. Appropriate uses include detached single family residential dwelling units, two-family attached residential dwelling units, traditional mixed use buildings, multi-family residential (in some places), small manufacturing businesses (in some places), schools, parks, and other compatible municipal and civic uses.

Streets and Transportation. Residential streets should be designed for slow traffic and easy pedestrian and bicycle usage, as they were historically. The historic plat grid should be maintained, with minimal street closures or vacations.

Building Location. Building setbacks should be consistent with existing residential properties, to reflect the historic character. Zoning may be altered to base requirements on existing surroundings, rather than a specific on-size-fits-all standard.

Greater Downtown Redevelopment Plan



Greater Downtown Redevelopment Plan

Downtown St. Johns and its immediate surroundings have enormous potential. With historic architecture, walkable streets, beloved local businesses, infrastructure investments (such as the Meijer Trail) and major institutions (such as the City and County Governments), downtown St. Johns can become a gem in the region.

It is the intent of this plan for the City (along with the Downtown Development Authority / Principal Shopping District) to continue the planning process with a specific, detailed, and action-oriented Downtown Plan. The broad outlines of that plan should include the following:



BEAUTIFICATION

Downtown St. Johns has many beautiful features already. The County Courthouse (which also houses City and County offices) is a signature building that is visible from miles away. The Veterans Memorial, located at the intersection of Clinton Ave and the Meijer Trail, is also a visually appealing landmark. Together, the two form the bookends of Downtown St. Johns. Even so, there is still work to be done for the district to live up to its full aesthetic potential. This plan envisions the following efforts:

- » Upgrading the park spaces near the Meijer Trail, the library, and the museum, to provide more flowers, more public art, and more recreational amenities.
 - Providing grants or loans to landlords to upgrade downtown facades, including restoring facades to their historic character if possible, and coordinating with the Downtown Development Authority's façade program to align incentives.
- » Refreshing the streetscape along Clinton Avenue, taking into account the age of existing streetscape elements and evaluating the need for more significant improvements to maintain an attractive Downtown.
- » Seek partnerships for the future of the silos, which may include demolishing them for redevelopment or recreational space. However, using City funds to demolish or repurpose the silos is not a priority.
- » Installing decorative streetscape and pedestrian amenities, as well as planting more trees where practical, in the following areas:
 - Clinton Avenue from Railroad Street to Steel Street.
 - Railroad Street from Clinton Avenue to Mead Street (including a new sidewalk on the north side).
 - Spring Street from Railroad Street to State Street.
 - Brush Street from Railroad Street to State Street
 - Walker Street and Higham Street from Brush Street to Spring Street.
 - State Street throughout the City, but particularly from Old 127 and Ottawa Street.

Greater Downtown Redevelopment Plan



BUSINESS RETENTION AND RECRUITMENT

Downtown St. Johns is home to a number of beloved local businesses, but it also has vacancies and high turnover in some storefronts. To address these challenges, the City can work with the DDA to implement business attraction and retention strategies, including

- » Improvements to the DDA / PSD website, including free advertising for downtown businesses.
- » Unified opening hours, including a scheduled weekly “late opening” day.
- » Wayfinding signage to help visitors find downtown businesses.
- » A more unified parking system (see the “Parking” section of this chapter).
- » Joint specials and incentives for people to shop at multiple businesses on one trip downtown.
- » Grants for interior buildouts of storefronts.
- » Upgrades and improvements to alleyways behind downtown buildings.
- » The construction of more downtown housing and better bicycle and pedestrian infrastructure throughout the City, to provide more local customers for downtown businesses.

Figure 1: DDA / PSD Parking Inventory Map



PARKING

Parking is an ongoing concern for some downtown St. Johns stakeholders. Although parking is plentiful in terms of sheer numbers, understanding where customers, residents, and employees are supposed to park, particularly when the spaces on Clinton Avenue are full, can be confusing. This plan envisions the following strategies:

- » Engage private parking lot owners to work to bring them into the public parking system.
- » Install wayfinding signage, particularly to help customers find parking away from Clinton Avenue.
- » Build new parking between Railroad Street and the Meijer Trail (where appropriate) in conjunction with the redevelopment of that area.

Greater Downtown Redevelopment Plan



MEIJER TRAIL NON-MOTORIZED CORRIDOR REDEVELOPMENT CONCEPT 1: TRAIL FACING

The Meijer Trail area, which includes many vacant lots and buildings as well as some active businesses, is a prime candidate for redevelopment. The Trail and its proximity to downtown amenities make the area very attractive for housing—residents could take advantage of the trail not only for short trips downtown, but for trips to the highway commercial area of town

by bike or on foot via the Meijer and Scott Road non-motorized trails. This concept envisions a mix of housing options from single family homes to apartment buildings, all oriented facing the corridor rather than the street. This orientation creates a public space and linear park all the way from Lansing Street to Mead Street. Vehicular access and garages are



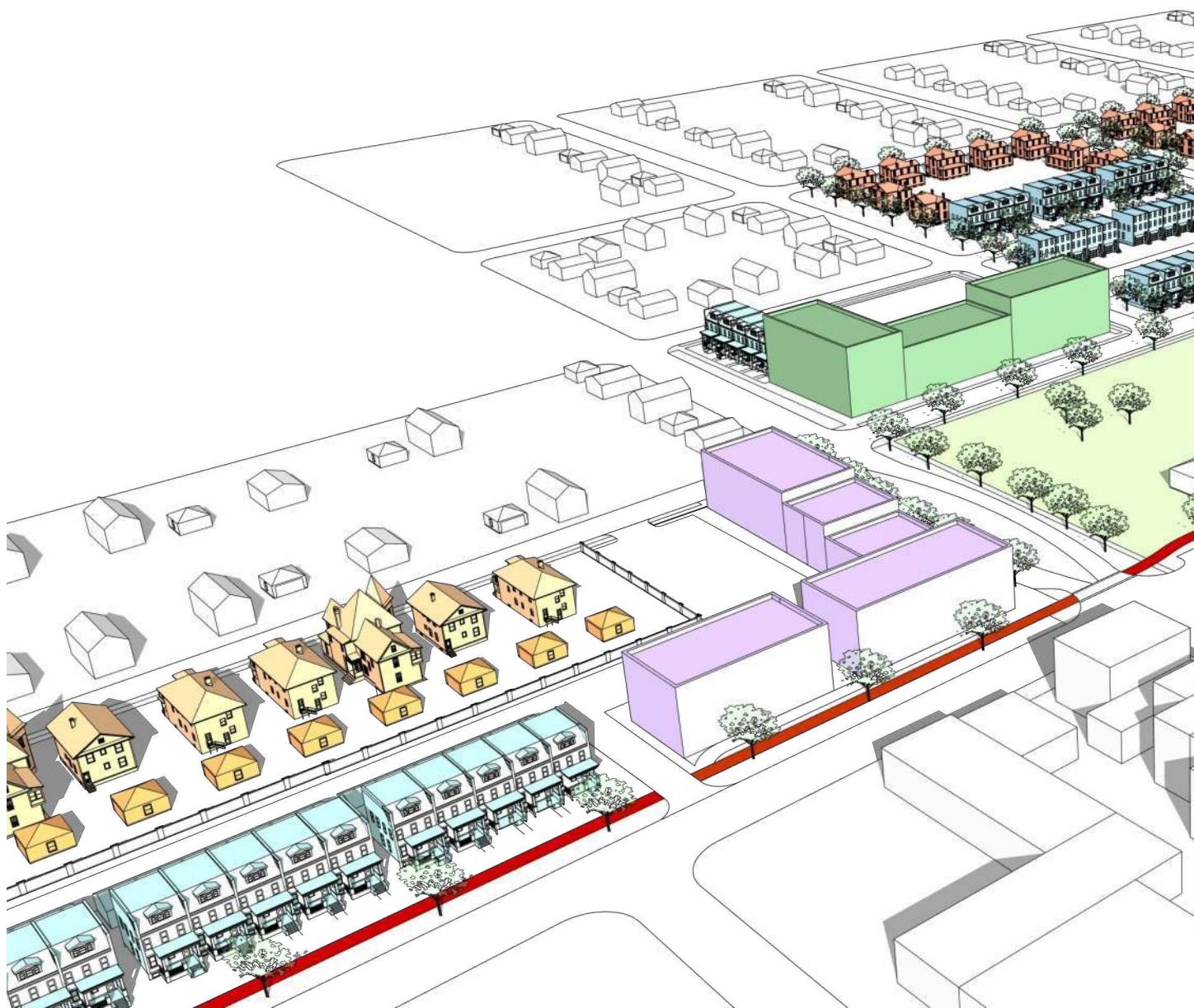
located on the rear street-facing side, preserving the walkability of the Meijer Trail and emphasizing it as a public recreation space shared by residents. Well-designed facades on the street-facing sides ensure compatibility with the existing neighborhood. Taller, higher density building types in the southwestern and northeastern quarters of the plan serve to transition density levels, easing the transition between commercial or industrial uses such as downtown and the industrial district to the northeast, and single-family neighborhoods.



Vehicular access and garages are located on the rear street-facing side, preserving the walkability of the Meijer Trail. Well-designed facades on the street-facing sides ensure compatibility with the existing neighborhood. Taller, higher density building types in the southwestern and northeastern quarters of the railroad blocks serve to transition density levels, easing the transition between commercial or industrial uses and single-family neighborhoods. Having cleared the F.C. Mason site, the original block structure is restored, extending Oakland Street from Lincoln to Ross, and Steel Street from Spring to Mead. These blocks become multifamily townhomes, duplexes, and quadplexes designed to match surrounding single family homes.



Greater Downtown Redevelopment Plan



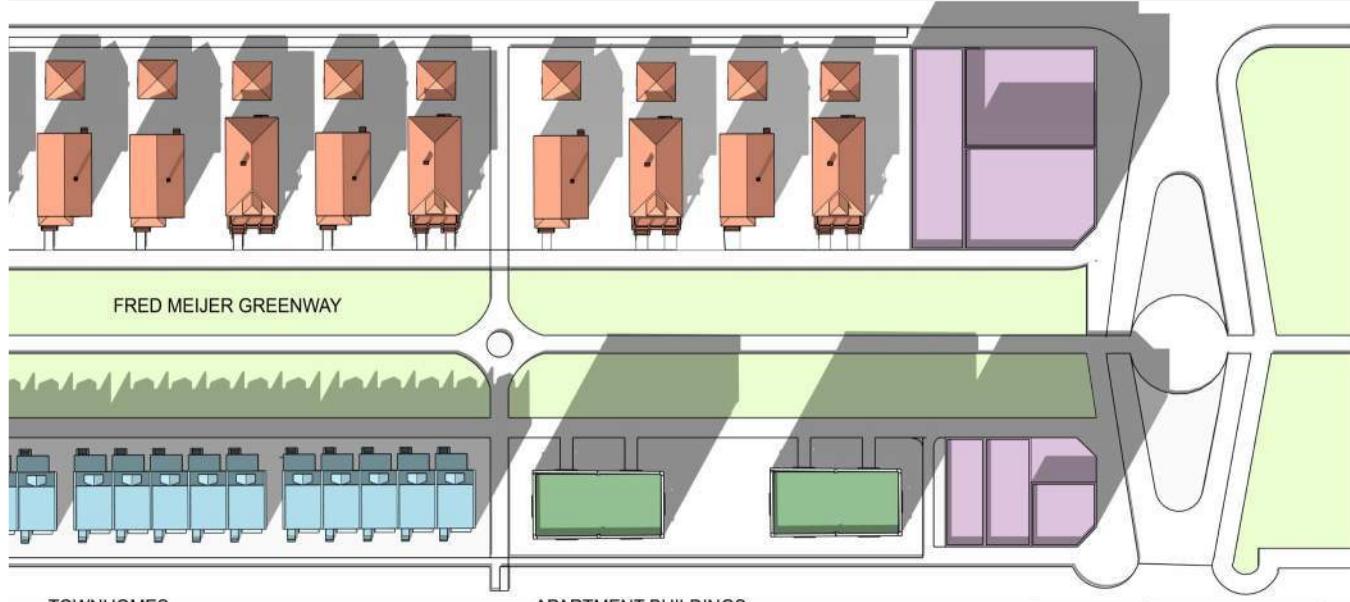
MEIJER TRAIL NON-MOTORIZED CORRIDOR REDEVELOPMENT: CONCEPT 2: STREET-FACING

Another development option considers moving the Meijer Trail corridor to the south side of the vacant railroad blocks. This concept shows the new location of the trail on north side of Railroad Street from Lansing all the way to Old US 127, where it would return to its original route and pass below the highway. This option de-emphasizes the natural corridor characteristic of the Meijer Trail through its alignment with the Railroad Street, but would increase lot sizes and ease of development.



SINGLE FAMILY/DUPLEX/FOURPLEX

MIXED USE/COMMERCIAL



TOWNHOMES

APARTMENT BUILDINGS

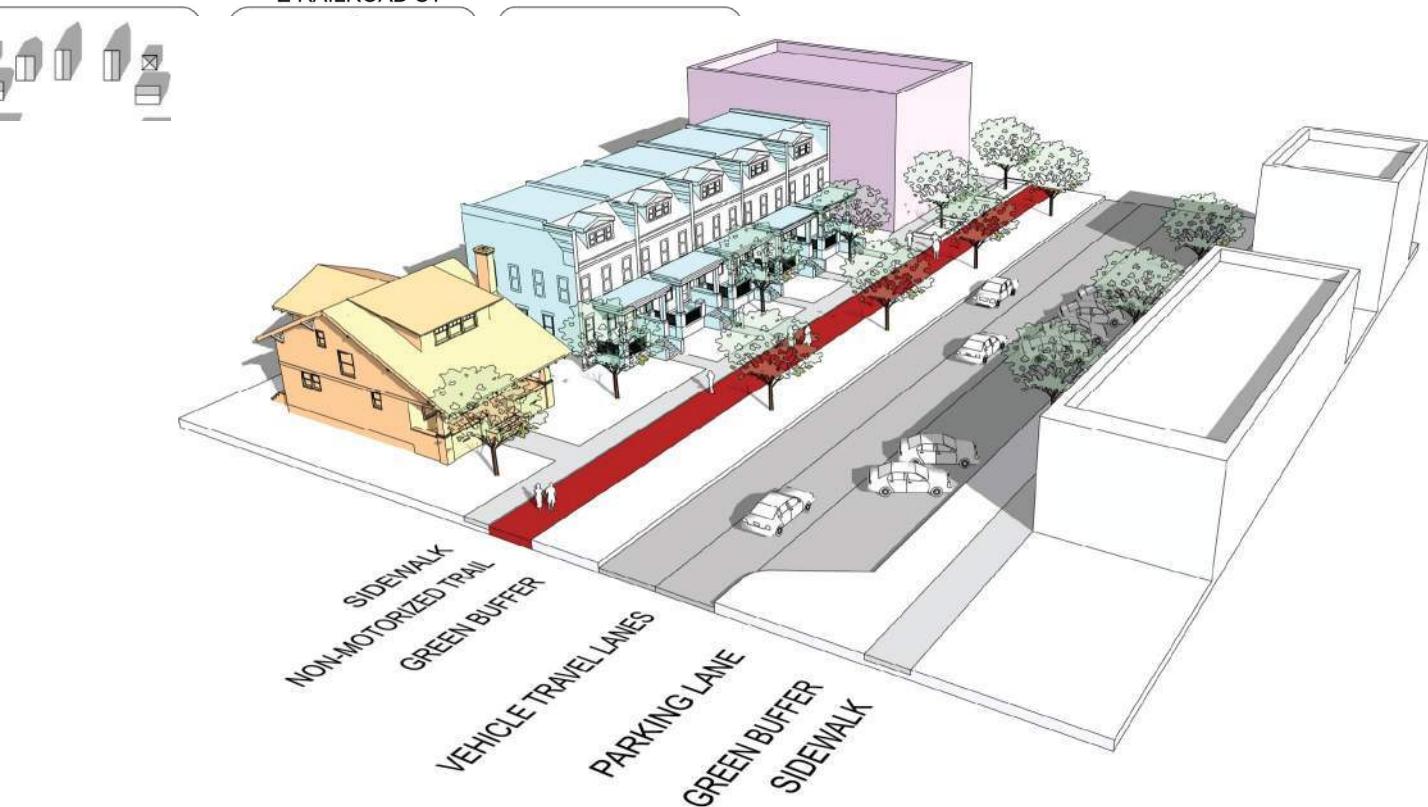


Looking east down the relocated Meijer Trail on the north side of Railroad Street.



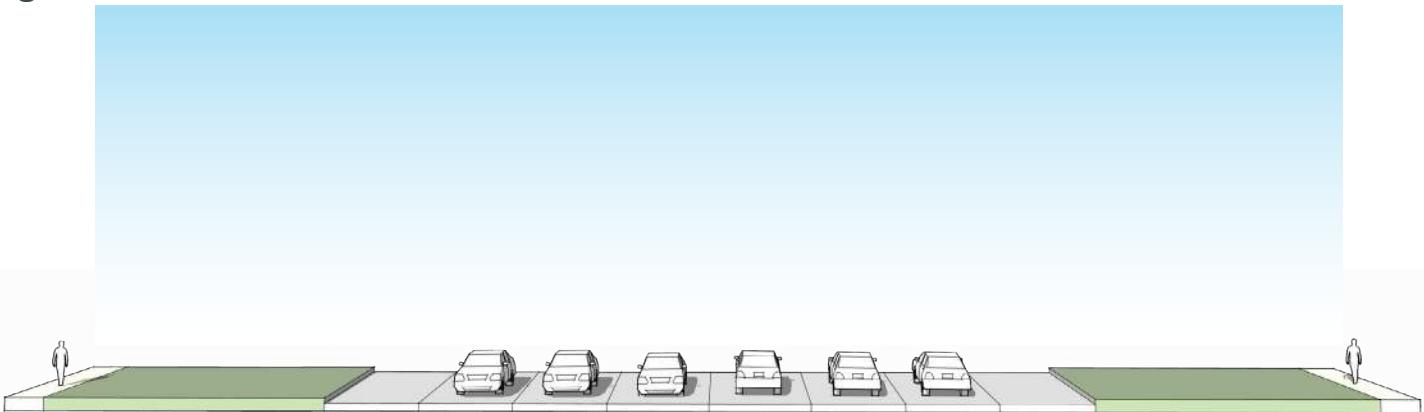
Vehicular access for housing along the trail is located behind housing via an alley, limiting vehicular crossing of the railway to street intersections and reducing pedestrian and vehicle interaction points. This retains the separated nature of the trail and improves safety.

To accommodate the relocation of the Meijer Trail, a partial reconstruction of Railroad Street could be undertaken, reducing the street to two drive lanes and a parking lane. Removing the parking lane on the north side of the road allows for the creation of generous green buffer, protecting the relocated trail, sidewalk, and building frontages from the street.



Old US 127 Reconstruction Concepts

Now that the new US-127 freeway bypasses the city, Old US-127 no longer carries the traffic volume it once did. According to MDOT, the corridor sees an average of 12,600 vehicles per day—significantly lower than past volumes and well below what the existing infrastructure was designed to accommodate. The result is an overbuilt roadway that encourages speeding, limits access for pedestrians and cyclists, and represents an inefficient use of land in the heart of the community. The right-of-way measures 180 feet, and if buildings were constructed to the district's 25-foot minimum front setback (which many are not), there would be roughly 230 feet between building frontages—much of it dedicated to vehicle movement and storage. While all of St. Johns is within walking or biking distance, accessing destinations along this corridor without a car remains difficult. The following concepts are not intended as final designs, but as a way to begin conversations with state agencies about how the corridor could evolve to better balance the needs of motorists with those of people walking and biking. Both incorporate the precedents of projects done in cities with similar roadways as well as features that already exist on some portions of US 127.



The US 127 right-of-way is 180' across, with 4 travel lanes, 2 center turn lanes, and 2 large shoulders.



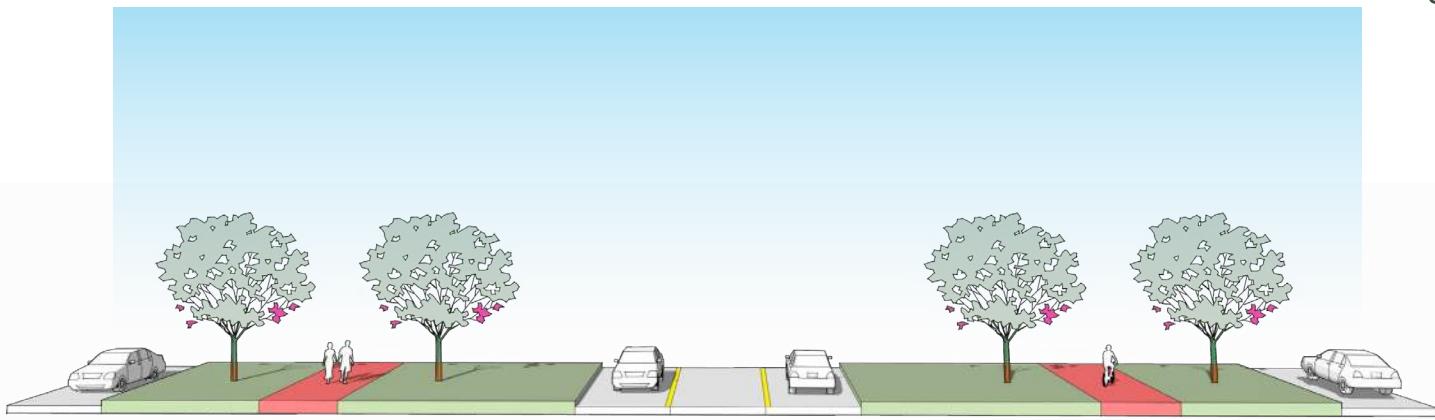
The US 127 right-of-way is 180' across, with 4 travel lanes, 2 center turn lanes, and 2 large shoulders.

1. THREE-LANE ROAD DIET

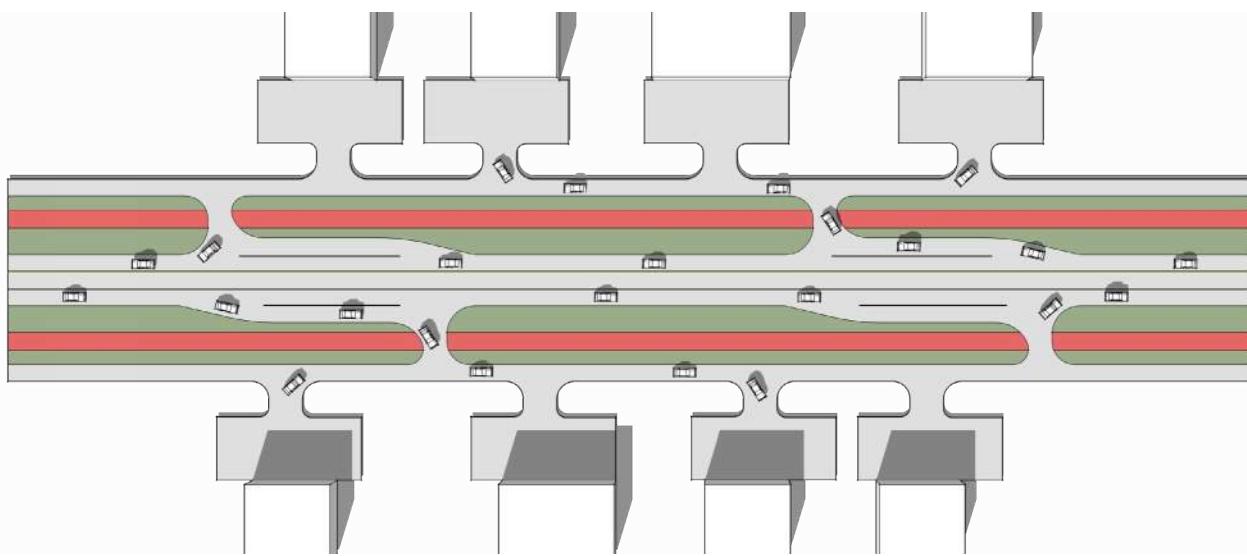
North of Baldwin, US 127 narrows down to a three-lane road configuration: two travel lanes with a continuous center left-turn lane. This concept proposes carrying this street design south, and putting the existing six-lane cross-section on what is sometimes referred to as a "road diet".

With an average daily traffic volume of just 12,600 vehicles, Old US-127 is well within the Federal Highway Administration's thresholds for successful road diets—typically under 20,000 ADT. It also capitalizes on the corridor's generous 180-foot right-of-way and 230 feet of space between building frontages, reallocating excess pavement toward safer, more efficient uses. National research shows this type of conversion can reduce crashes by 20–50%, slow vehicle speeds, and create space for walking and biking—all without major impacts to vehicular capacity.

One-way slip streets would be added on both sides to consolidate business driveways and reduce driveway interruptions across the pedestrian and bicycle path while maintaining vehicle access to adjacent businesses. The non-motorized pathway would run between the main roadway and the slip street in the space the large shoulder currently occupies and would be protected by curbed landscaping buffers containing trees for shade and protection where possible.



Non-motorized users are protected by large green buffers on both sides, and travel between the street and the slip street, where they are less frequently interrupted by driveways to businesses.

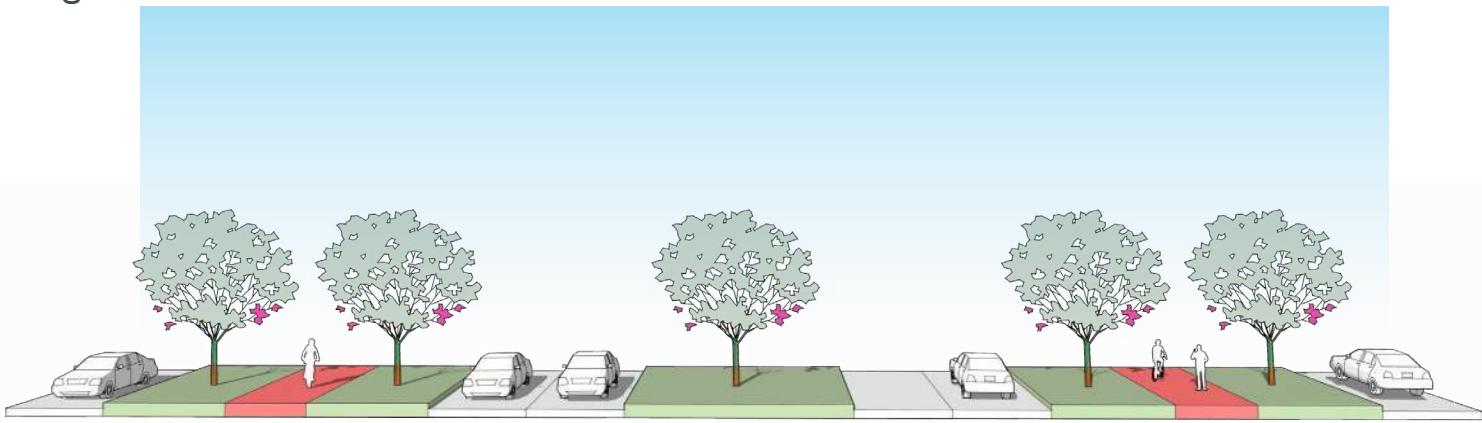


Businesses still have separate driveways on the slip street, but the exits off US 127 are consolidated. Vehicles travel one-way down the slip street.

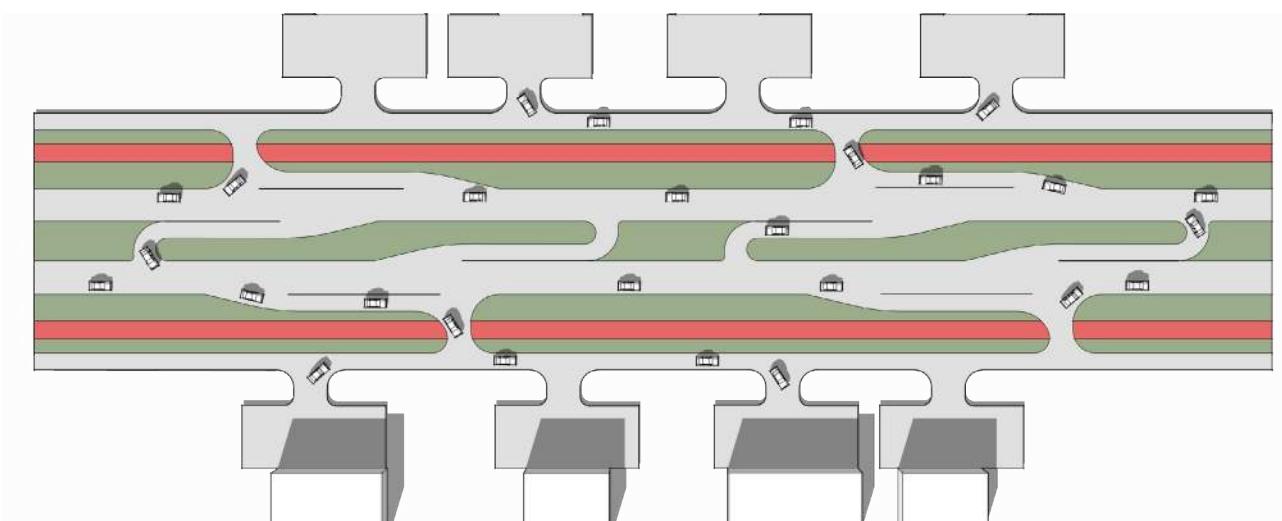
2. LANDSCAPED MEDIAN WITH FOUR-LANE CONFIGURATION

At several points along Old US-127, there is a grass median roughly 25 feet wide. This concept envisions extending that feature from Townsend Road north to Baldwin Street, where it would taper into the existing three-lane configuration. The continuous, landscaped median would build on existing conditions to provide visual definition and a more attractive gateway into the city, while also offering space for tree plantings and pedestrian refuge at crossings. The roadway would consist of two travel lanes in each direction, with dedicated turn lanes accommodated via breaks in the median—preserving vehicular capacity while significantly improving safety and aesthetics.

As in Concept 1, one-way slip streets would be added on both sides of the corridor to consolidate driveways and maintain access to adjacent businesses. A non-motorized path would run between the slip street and the main travel lanes, buffered by curbed landscaping. This concept offers a more incremental approach—maintaining a four-lane cross-section but reallocating excess space to better support walking, biking, and a more welcoming public realm.



More similar to the existing configuration, this concept replaces the center turn lanes with a large median. Non-motorized path users are protected by large green buffers and travel between the slip street and 127.



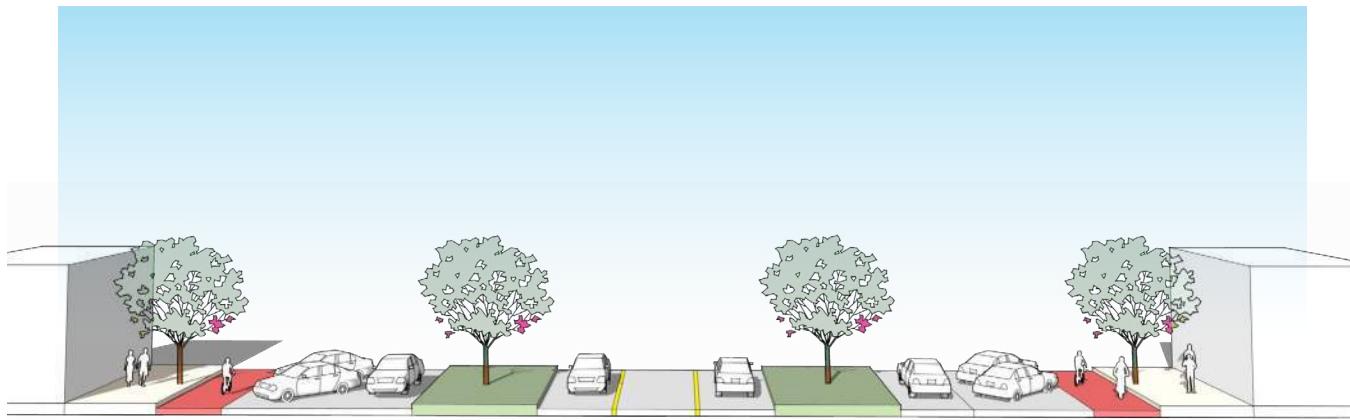
Vehicles seeking to visit businesses will exit the highway using the right turn lanes, and access parking via the one way slip street.

3. STOREFRONT-ORIENTED SLIP STREETS

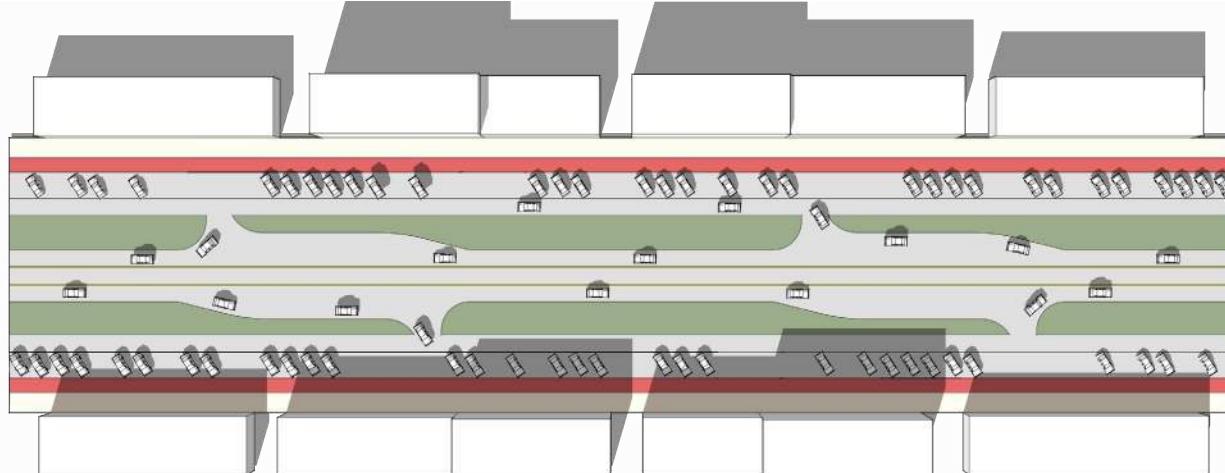
This concept builds on the previous two by reimagining the slip streets as more actively programmed, pedestrian-oriented spaces. Rather than separating buildings and parking from the main roadway, it brings buildings closer to the slip streets and integrates public space design directly into the corridor.

The non-motorized path would shift to the far side of the slip street, placing pedestrians and cyclists directly in front of storefronts and entrances, rather than between moving traffic and parked cars. To preserve the uninterrupted nature of the path, parking would be relocated from private lots behind or beside buildings into the public right-of-way, provided as 45-degree angled parking along the one-way slip streets. This arrangement would reduce conflicts between drivers and non-motorized users, while creating a more active, connected streetside environment.

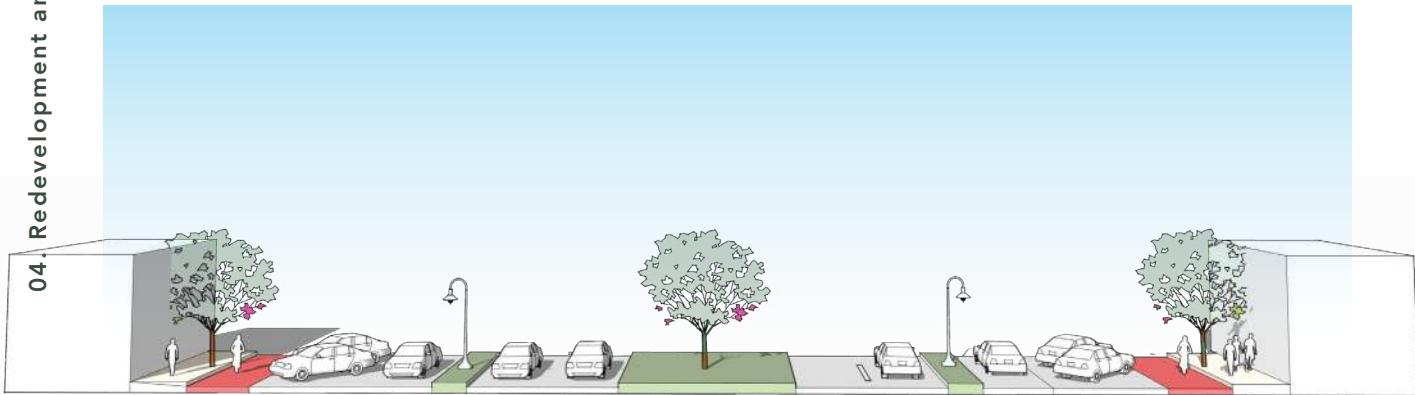
To support this transformation, zoning updates would be required to reduce front setbacks along the slip street, establish design standards for pedestrian-oriented frontages, and coordinate the layout of access, sidewalks, and parking. Of the three concepts, this represents the most ambitious intervention, both in terms of physical change and regulatory shifts, but also offers the greatest potential to create a more accessible commercial district friendly to those running errands by car, on foot, or by bike.



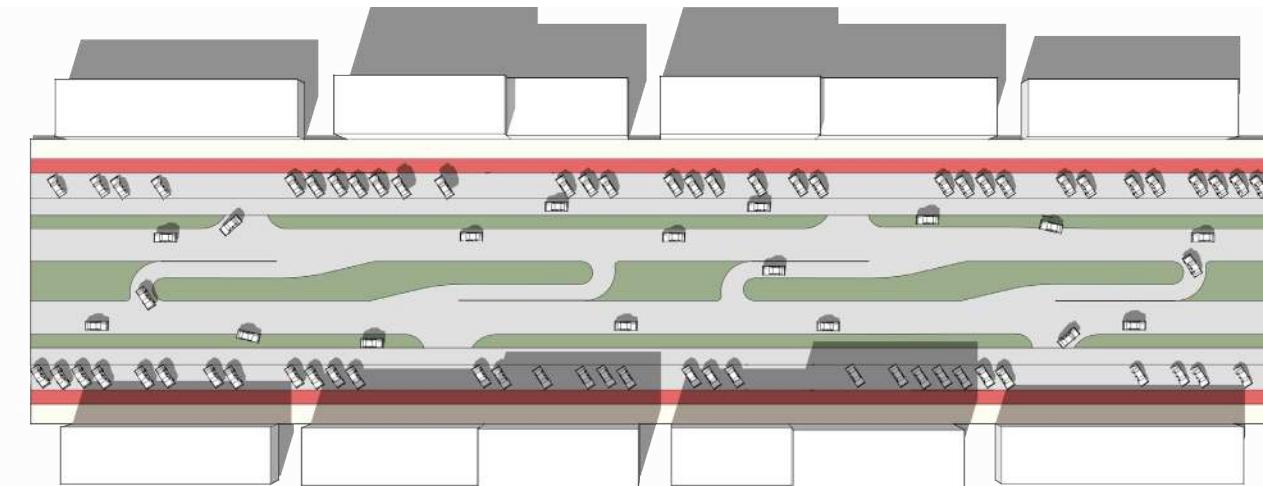
A variation on the three-lane configuration of concept 1, with non-motorized facilities moved to the edges of the right of way, immediately next to storefronts.



Vehicles will exit the highway onto one-way slip streets, and park in angled spaces buffering pedestrian and cycle traffic from traffic.



More similar to the existing configuration, this concept replaces the center turn lanes with a large median. Non-motorized path users are protected by large green buffers and travel between the slip street and 127.



Vehicles will exit the highway onto one-way slip streets, and park in angled spaces buffering pedestrian and cycle traffic from traffic.

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05.

Placemaking and Marketing

In preparation of the following Marketing and Tourism Plan, examples have been provided of comparison communities' characteristics, attractions, and major events. Each community has created a unique identity based on geographic location or features, historical heritage, etc. and often lends itself to the events they host.

Marketing Plan

Marketing Plan

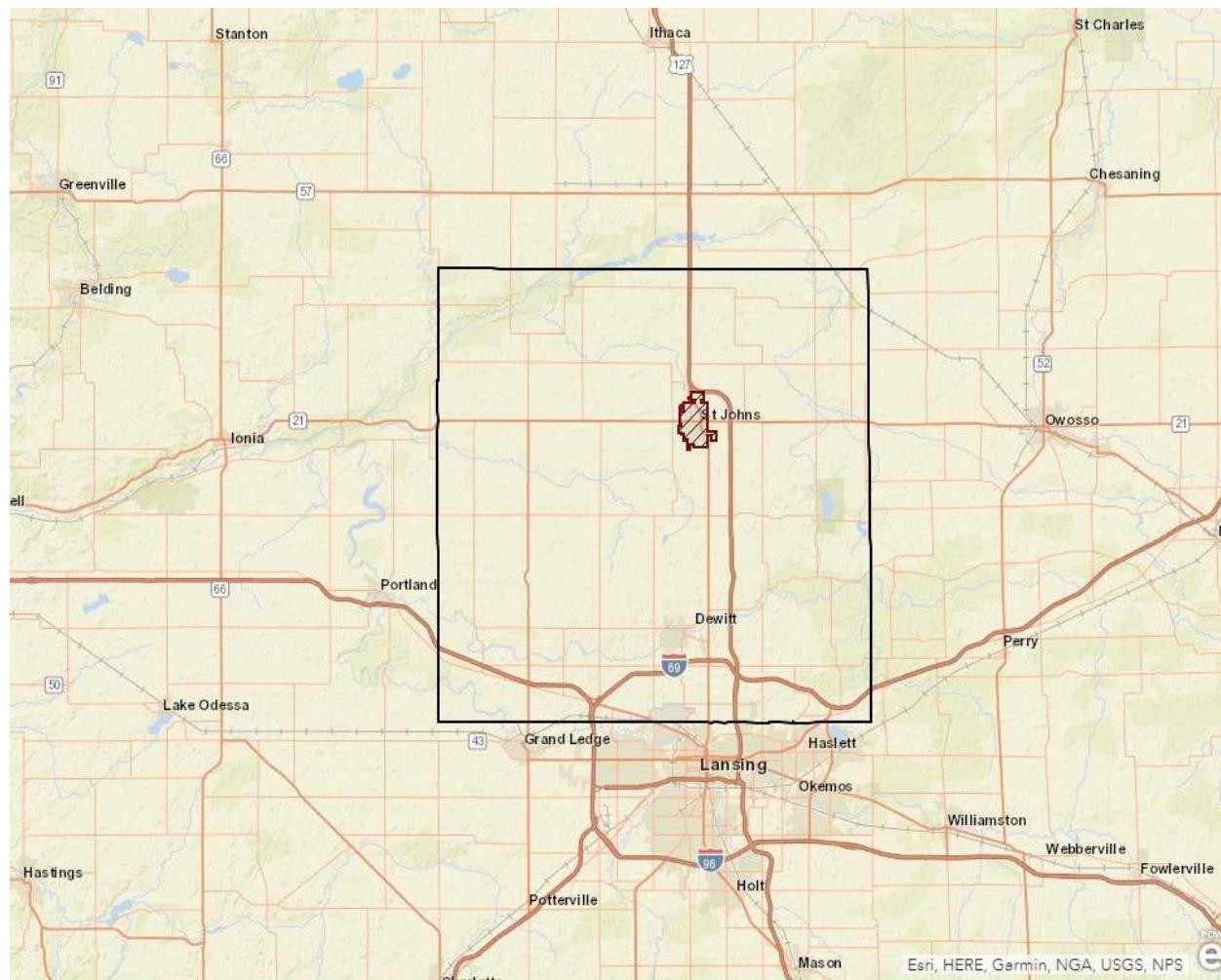
REGIONAL CONNECTIONS

The City of St. Johns, known as the "Mint City" is located in north central Clinton County, 20 miles north of the City of Lansing. The City is located off of Business 127 and M-21, just west of US-127. Via US-127, St. Johns is an easy distance to I-96 to the south which extends from Detroit to Grand Rapids, and northern Michigan if you head north on US-127. Many Up North travelers see St. Johns as a stopping point where they pick up supplies or stop for a quick meal or snack.

Clinton County is also home to the Capital Region International Airport. Located in a portion of the City of Lansing in Clinton County, the Capital Region International Airport has direct flights to Detroit, Chicago, Minneapolis, and Washington D.C. Direct flights to international destinations are also available. The location of an international airport (Capital Regional Airport), as well as Bishop International Airport near Flint, make travel to and from the county even more convenient.

Also to the south, in nearby East Lansing, Amtrak offers rail travel. The Blue Water, the southern Michigan route, travels daily from Port Huron in the east to Chicago, Illinois with a stop in East Lansing.

Figure 2: Regional Location



City / Township Area Attractions

COMMERCIAL ATTRACTIONS

While larger commercial centers such as Lansing, East Lansing, and Mt. Pleasant are located just south of the county line, the St. Johns / Bingham Township area, offers a variety of commercial amenities as described below. Additionally, agriculture in the surrounding areas has brought on a niche market for locally grown and produced food goods. Clinton County is largely known for its production of mint, as well as milk, soybeans, corn, and cattle raising, but smaller productions of honey, apples, and other produce have allowed local food businesses to thrive.

- 1) The City of St. Johns commercial center is located in a traditional, historic downtown. Originally settled in 1853, N. Clinton Avenue and surrounding city blocks have developed into a mixed use (commercial, residential, and municipal services) district.
- 2) The Business 127 commercial corridor, also known as Old U.S. 127, traverses the eastern half of the City of St. Johns and central area of Bingham Township, which surrounds the City. Prior to building the current U.S. 127, Business 127 was the main highway between Lansing and Clare. Business 127 is a commercial and retail corridor featuring auto-oriented, large lot development.
- 3) The availability of fresh produce within the county enables St. Johns restaurants and retailers to incorporate locally grown produce into the food they serve and products they make. Food-related businesses like Oh MI Organics have opened in St. Johns offering locally grown and locally produced food-products.
- 4) A major agriculture business and attraction for the county is just north of the City of St. Johns. Uncle John's Cider Mill started as a family farm and orchard and has grown into a cider mill, winery, and regional destination for seasonal events.
- 5) Open space not utilized for agriculture has been successful as industrial land. These properties are anticipated to attract additional industrial business to the area.
- 6) Recreational amenities such as the splash pad, disc golf, Clinton County Fairgrounds, and the new universally accessible Fantasy Forest playground attract visitors and give passers-through a place to stop.





Traditional single-family homes located just west of downtown St. Johns.

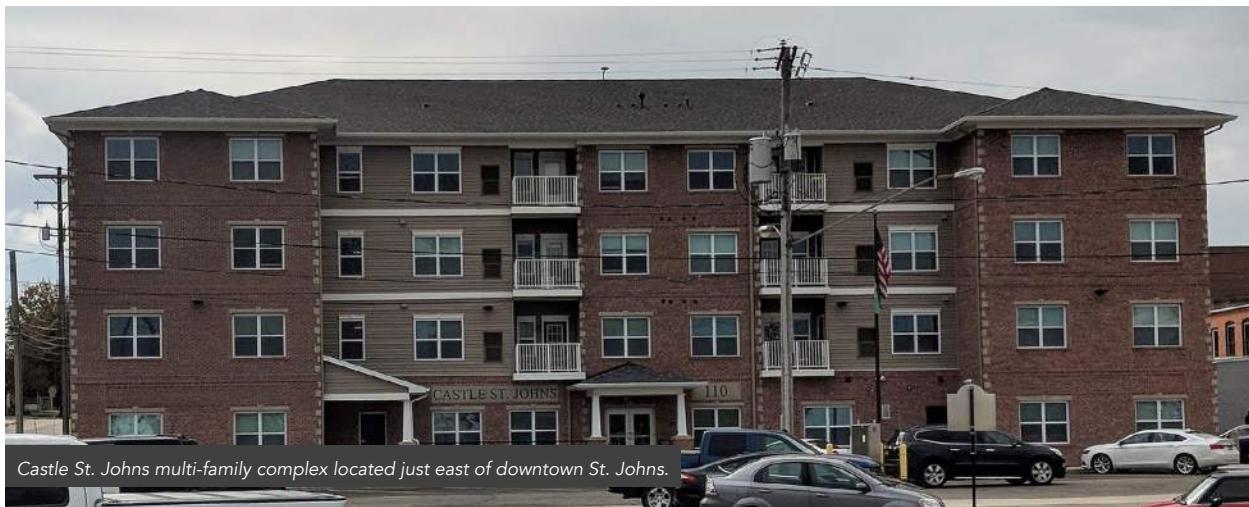
RESIDENTIAL ATTRACTIONS

St. Johns and Bingham Township are rich with traditional single-family homes. The Background Analysis section of this plan goes into further detail regarding housing characteristics, but both St. Johns and Bingham Township feature historic homes dating back to the mid 1850s. Estimates indicate over 30% of the City of St. Johns housing stock was built before 1939.¹ These traditional neighborhoods are a unique draw for potential home-buyers. In addition to the older more historic neighborhoods, St. Johns has newer residential developments on the north side of the City. More recently, St. Johns has been expanding the housing options available in the City. Most notably, a four story, multi-family complex was built just east of downtown, and the Wilson Center is proposed to be renovated into more downtown housing.

¹ According to the American Community Survey, 2016 5-Year Estimates.



Modern single-family development at the north end of the City.



Castle St. Johns multi-family complex located just east of downtown St. Johns.

City Events

The City of St. Johns and the surrounding areas hosts several events throughout the year that celebrate the history and heritage of the community.

- 1) The St. Johns annual Mint Festival is located in downtown St. Johns during mid-August. The event highlights the mint farming heritage and the county's ranking and the number one producer of mint in the state. The Mint Festival has been held every year since 1994. Festival events are held throughout the City including a City-wide garage sale, downtown parade, and community gathering at the Clinton County Senior Center, arts and crafts sale at St. Johns City Park, and other festival events at the Clinton County Fairgrounds.
- 2) In mid- to late-August Old U.S. 127 is overtaken by classic cars on their route from Coldwater to Cheboygan. The U.S. 27 Motor Tour is a nostalgic trip with stops in cities along the route. The stop in St. Johns is a one-day event where tour participants crowd N. Clinton Avenue for a classic car show.
- 3) The St. Johns Light Festival and Santa Parade occurs in early December in downtown St. Johns. The Santa Parade of Lights travels up N. Clinton Avenue to W. Railroad Street where the lighting of the Christmas tree takes place. The festival also includes wagon and train rides, a Christmas lights decorating contest, and family friendly events.
- 4) The City hosts other events and concerts throughout the year, including:
 - Farmer's Market
 - Halloween Candy Crawl
 - Harvest Festival
 - Memorial Day Parade
 - Mint Festival
 - Music in the Park
 - Oktoberfest
 - Rotary Fireworks
 - Saturday Farmer's Market
 - Soap Box Derby
 - Spring Fling
 - St Johns Lions Club Easter Egg Hunt
 - US -27 Car Tour
- 5) The Wilson Center auditorium hosts events throughout the year.
- 6) The railroad depot and Meijer Trail area also hosts events.



Marketing Strategies

St. Johns and the Bingham Township area have a number of entities supporting their business development and retention, neighborhood development, and other economic development efforts. Below is a list of the major groups involved, their function, and their marketing capabilities.

- 1) The City of St. Johns and Bingham Township are responsible for providing public services to both commercial and residential property owners within their respective communities. The City's and Township's websites is the primary method of communication for development opportunities, development policies and regulations (such as the Master Plan and Zoning Ordinance), and other community events and activities. The City also has a Facebook page with regularly updated posts. Both the website and Facebook page are essential for distributing information.
- 2) Downtown Development Authority / Principal Shopping District collaboration. The downtown commercial area of St. Johns is represented by the joint DDA / PSD which is made up of a Board of Directors and Executive Director. The DDA / PSD communicates largely through their website and Facebook page. While the Facebook page is regularly updated with event pictures and posts, information listed on the website is limited.
- 3) The Clinton County Chamber of Commerce is dedicated to stimulating positive economic growth throughout Clinton County. As a major Clinton County event, the chamber has an entire webpage dedicated to the St. Johns Mint Festival. Both the chamber webpage and Facebook page are regularly updated.
- 4) Market the downtown and US-127 corridors together, as a single destination, not competitive districts. Encourage cooperation between businesses.



Tourism Plan (Historic neighborhoods, mint farming, railroad)

As mentioned in the Marketing Plan, St. Johns, Bingham Township, and surrounding areas have a wealth of facilities and events to attract visitors to the community. The unique agriculture businesses, the historic qualities of the downtown, City parks, and festivals celebrating St. Johns' culture are just a few of the reasons to visit. However, this plan recommends the following improvements to increase tourism:

- 1) Encourage medium-sized hotel development and locally owned and operated bed and breakfast establishments to locate to St. Johns / Bingham Township. The limited number of overnight accommodations is a barrier to encouraging visitors to stay in the City. A medium sized hotel located on Business 127 with proximity to downtown St. Johns and U.S. 127 may attract spontaneous visitors traveling on the interstate. Additionally, tourists visiting for a festival or tour of historical sites may prefer to stay in a bed and breakfast facility in the City.
- 2) Encourage and strengthen Downtown Development Authority function. Active, involved DDAs can be an extremely effective tool at marketing downtown businesses to new customers, encouraging new businesses to come to the downtown, offering businesses façade improvement grants, and organizing and hosting regular events.
- 3) Encourage the creation of a DDA Action Plan that highly encourages a feasibility study to build a permanent space for the Farmers' Market. Many communities have found success in supporting their local growers and producers and encouraging new customers to the Farmers' Market by creating a permanent space for selling local produce and other goods.
- 4) Encourage the launch of a "shop local" campaign. Both downtown St. Johns and the Old 127 corridor feature a number of small and local businesses who make and sell goods. This is a source of pride for the community and should be marketed through flyers, social media posts, and events featuring local businesses. Shopping local businesses can be a major attraction for visitors to the area. A special "Shop Local" designation can help highlight participating businesses for tourists and visitors, while coordinated adjustments to business hours, developed in partnership with local owners and the DDA, can create additional opportunities for residents and visitors to shop locally.
- 5) Create a link along E. State Street between downtown St. Johns and the Business 127 corridor utilizing a branding theme and wayfinding signage. There exists little connection between the two main commercial areas, but a strategic wayfinding system could enhance the sense of place desired by the community. Branding and wayfinding are discussed in further detail in a later chapter.
- 6) Create commercial and residential neighborhood districts with distinct branding themes that can be marketed using on-street wayfinding signage as well as on the City's website. Discuss feasibility of creating designated historic districts recognized by the Michigan State Historic Preservation Office.
- 7) Identify and brand historic neighborhoods, including designating them with street signage.

Commercial Districts Beautification

The City of St. Johns and Bingham Township have two main commercial areas: downtown St. Johns and the Business 127 Corridor. However, they serve different purposes for the commercial needs of the area. Downtown St. Johns is known for its attached, multi-story storefronts with curbside parking, while the Business 127 Corridor is less densely developed with large lots and nationally recognized stores and restaurants.

BUSINESS 127 BEAUTIFICATION

This plan suggests several opportunities to beautify the Business 127 Corridor to increase customer traffic to the area and consequently attract more businesses to the area, as well bring it into alignment with the charm and uniqueness established in other areas of the City. There are several suggestions that may be used to unify the downtown commercial area and Business 127 Corridor.

- 1) Incorporate unified wayfinding signage at strategic locations along the corridor as well as in Downtown St. Johns.
- 2) Replace street signs with decorative street signs that feature the theme used in the wayfinding signage.
- 3) Install the street lamps used for downtown St. Johns as well as any decorative features such as floral hanging baskets, flags, or banners along strategic sections or intersections.
- 4) Require business with frontage or a driveway entrance on Business 127 to create a decorative screening or landscape feature.
- 5) Create a unified façade design or require specific façade materials to be used for businesses with frontage or a driveway entrance on Business 127. Ultimately, establish signage and façade design standards built into the corridor zoning district.
- 6) Create “Green Infrastructure Zones” in strategic locations utilizing low maintenance and native Michigan plantings and absorbent and water filtering soils to reduce the impact of roadway runoff. These roadside rain gardens would also create visual interest in areas currently lacking any character.
- 7) Partner with local conservation district to identify appropriate locations and types to trees to plant along Business 127 Corridor right-of-way, and organize community-wide tree planting program.
- 8) Work with MDOT to reduce turn lane accidents and other inefficiencies in the current Old 127 road design.

DOWNTOWN BEAUTIFICATION / FAÇADE IMPROVEMENTS

The following strategies seek to better utilize the existing amenities, streetscape, and character of downtown St. Johns to improve the sense of place, the uniqueness, and ultimately increase the number of visitors. Many of these strategies overlap with those recommended for the Business 127 Corridor in effort to unify the two commercial areas and encourage patronage of both.

- 1) Incorporate unified wayfinding signage at strategic locations along the corridor as well as along the Business 127 Corridor.
- 2) Replace street signs with decorative street signs that feature the theme used in the wayfinding signage.
- 3) Utilize decorative features such as floral hanging baskets, flags, or banners on street lamps throughout the year.
- 4) Establish historical designation criteria and design historical markers for purchase by property owners or paid for by DDA to mark the historical significance of downtown buildings, places, or events that might have occurred. Historical markers may eventually be offered to residential properties that qualify.
- 5) Create a façade improvement grant program administered through the DDA as an incentive for business owners to make improvements.
- 6) Establish signage and façade design standards built into the downtown zoning district.
- 7) Increase the amount of permeable surface and street-side gardens to improve stormwater management, reduce impact on underground sewer systems, and improve downtown aesthetics.
- 8) Create pop-up parks in underutilized parking spaces.
- 9) Allow restaurants to place outdoor seating in designated areas of the sidewalk or in underutilized parking spaces.
- 10) Create non-motorized plan for downtown and surrounding neighborhoods which primarily identifies street crossing locations requiring additional markings and signage.

Street Tree Request Program

While the Department of Public Works (DPW) has the facilities and technical capacity to support street tree planting, two barriers can limit canopy expansion: funding availability and a consistent, transparent process for residents to request trees in desired locations. To address these challenges, the City should establish a Street Tree Request Program modeled after successful programs implemented in other communities.

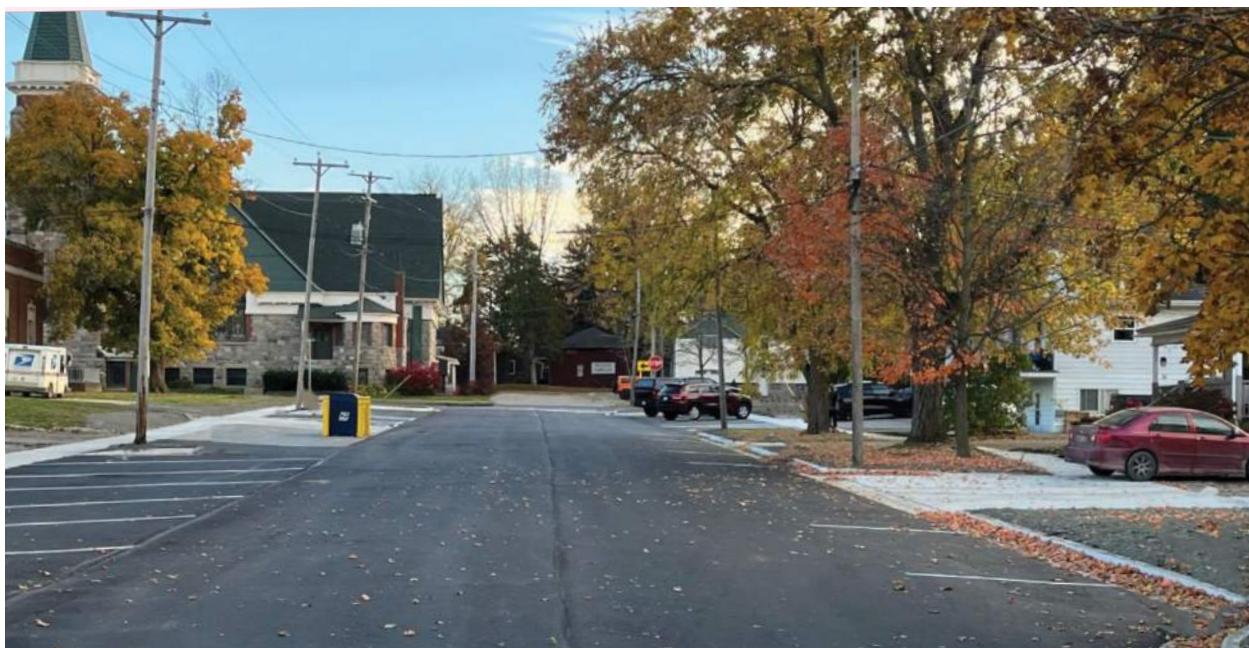
Under this program, residents would be able to request the planting of a tree within the public right-of-way adjacent to their property and contribute toward the cost of installation. Consistent with similar programs, participating residents would assume responsibility for routine care and maintenance of the tree—including watering, mulching, and general upkeep—in accordance with City-provided guidance.

Once a request is submitted, the City would review the application to ensure feasibility and compliance with right-of-way standards. Upon approval, DPW would be responsible for:

- » Confirming the planting location to avoid conflicts with utilities, sidewalks, and sight lines;
- » Requiring selection from an approved street tree species list to ensure long-term viability and consistency with urban forestry goals;
- » Issuing any required permits or approvals and coordinating planting logistics as needed; and
- » Providing residents with a tree care guide outlining proper maintenance expectations.

Benefits of a resident-driven program include:

- » Expanded canopy growth through shared investment: cost participation and resident stewardship allow limited public resources to be leveraged for additional tree plantings.
- » Clear and consistent process: a standardized request, review, and approval framework improves transparency for residents.
- » Improved canopy health and survival rate: resident involvement in routine care supports tree establishment and survival, and City standards result in appropriate placement and species selection.



Wayfinding and Branding

Clear and consistent wayfinding enhances both navigation and community identity. For visitors arriving from US-127 and M-21, coordinated signage and visual cues can help direct travelers into the downtown and highlight St. Johns' recreational, historic, and civic destinations.

The City and Downtown Development Authority should continue implementing a unified wayfinding system that reinforces St. Johns' local brand while improving navigation between key sites and commercial areas. Gateway signs at major entrances on US-127 and M-21—such as those already planned by the City—along with pedestrian-oriented directional signage throughout the community, will help both visitors and residents find their way while continuing to strengthen the City's identity.



Planned wayfinding and signage concepts.



Parks and Recreation Promotion Plan

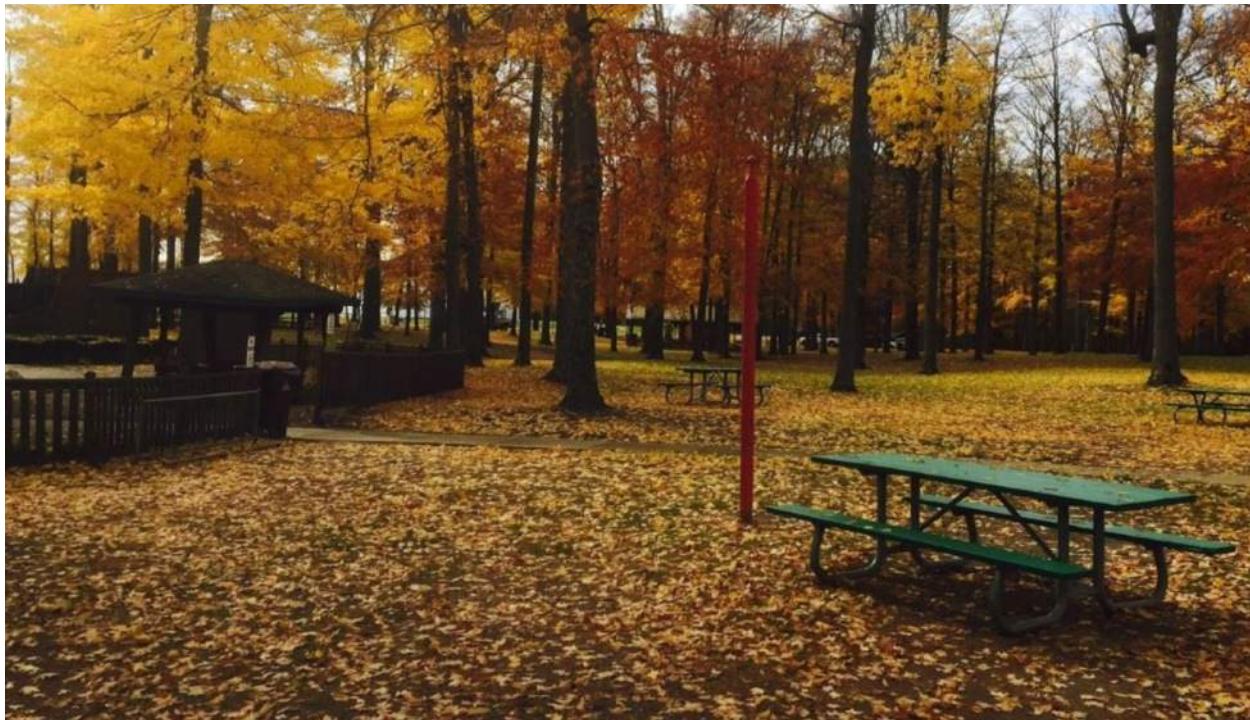
The parks and recreation system throughout St. Johns and Bingham Township are a vital amenity to the community. There are eight main parks serving a variety of regional and local needs.

St. Johns City Park is the largest, located southwest of downtown St. Johns, and is host to numerous events throughout the year including activities during the St. Johns Mint Festival. The remaining seven parks are 4-H Fairgrounds Park, Oak Street Park, Water Tower Park, Senior Citizen Park, Jaycees Park, Rotary Park and St. Johns Depot, and Kibbee Street Park.

The following strategies are presented in an effort to encourage promotion and better utilization of the City's park spaces.

- 1) Maintain a current parks and recreation plan which inventories all parks and their amenities as well as sets a plan for each park over the next five to ten years.

- 2) Perform an accessibility analysis of each park to ensure it may be accessed by all members of the community.
- 3) Perform a walkability analysis of each park to ensure surrounding residents may access the park utilizing non-motorized means of transportation.
- 4) Create a page on the City's website that lists the names, locations, and amenities available at each park. Include a listing of major events held at each park and their approximate dates.
- 5) Encourage neighborhood groups to hold community gatherings such as block parties at the local parks.



Light Festival & Santa Parade
December 7, 2018

The annual light festival and Santa parade will take place on December 7th. Activities downtown include cookie decorating, scavenger hunt, live nativity, Santa's workshop, and more. Activities will begin at 3:00 pm. The Santa Parade will begin at 5:45 pm.

There will also be a Christmas light decorating contest for homes within the city limits.

Please visit www.sjlightfest.com for maps of events. Please contact city offices for parade float registration.

Farmers Market
Location: Visit Maple Street (west side of the courthouse) on Saturday's 8:00 am to 12:00 pm (June thru October) to find fresh local produce and many great products for sale.

Need more information?
Contact the DDA Executive Director:
Dan Redman
989-224-8944 EXT. 233
dredman@ci.saint-johns.mi.us
www.cityofsaintjohnsmi.com



Mint Festival Down at The Depot
August 10 & 11, 2018

2 Nights of fun!
Location: Down at the Depot (Downtown St. Johns)

Friday, August 10
Miranda & the M80's Band
7:00 pm - Midnight

Saturday, August 11
~ Mint City USA Classic Car Show
2:00 pm - 6:00 pm
~ Mint City USA Jeep Show
7:00 - 9:00 pm
~ Beverage Tent & Squids Band
7:00 pm to Midnight

US 27 Motor Tour
August 23, 2018 (8:00 am - 10:00 am)
Hundreds of classic cars that tour nostalgic old US 27 will make their way from Coldwater to Cheboygan and make a stop in downtown St. Johns. The cars will arrive at 8:00 am and leave at 10:00 am. Be sure to stop downtown and see some great classics!

Arts Night Out ~ Paint the Town
Art Walk hosted by Clinton County Arts Council
September 14, 2018 (5:00 pm - 8:00 pm)
This is a **FREE** public event created to bring arts and cultural awareness to our area through a fun and family-friendly event. Downtown businesses will be open for extended hours as they host local artists, musicians, and actors who will be showing off their works and/or talents!

CITY OF ST. JOHNS
Downtown St. Johns, Michigan
Mint City USA
Principal Shopping District and Downtown Development Authority
The St. Johns PDDA - 105 E. State, PO Box 477 - St. Johns, MI 48879 (989) 227-1717 www.DowntownStJohns.com




What's coming up!

Eat Healthy, Eat Local Spring Fling
May 12, 2018 (10:00 am - 6:00 pm)
Visit beautiful downtown St. Johns, MI to sample and shop healthy Michigan-made products from many local farms and businesses. There will be vendors specializing in healthy food, natural remedies, nutrition and physical/mental wellness. Learn about creating a healthier lifestyle for you and your family.
LOCATION: Downtown St. Johns, MI.



Suggestion Box!

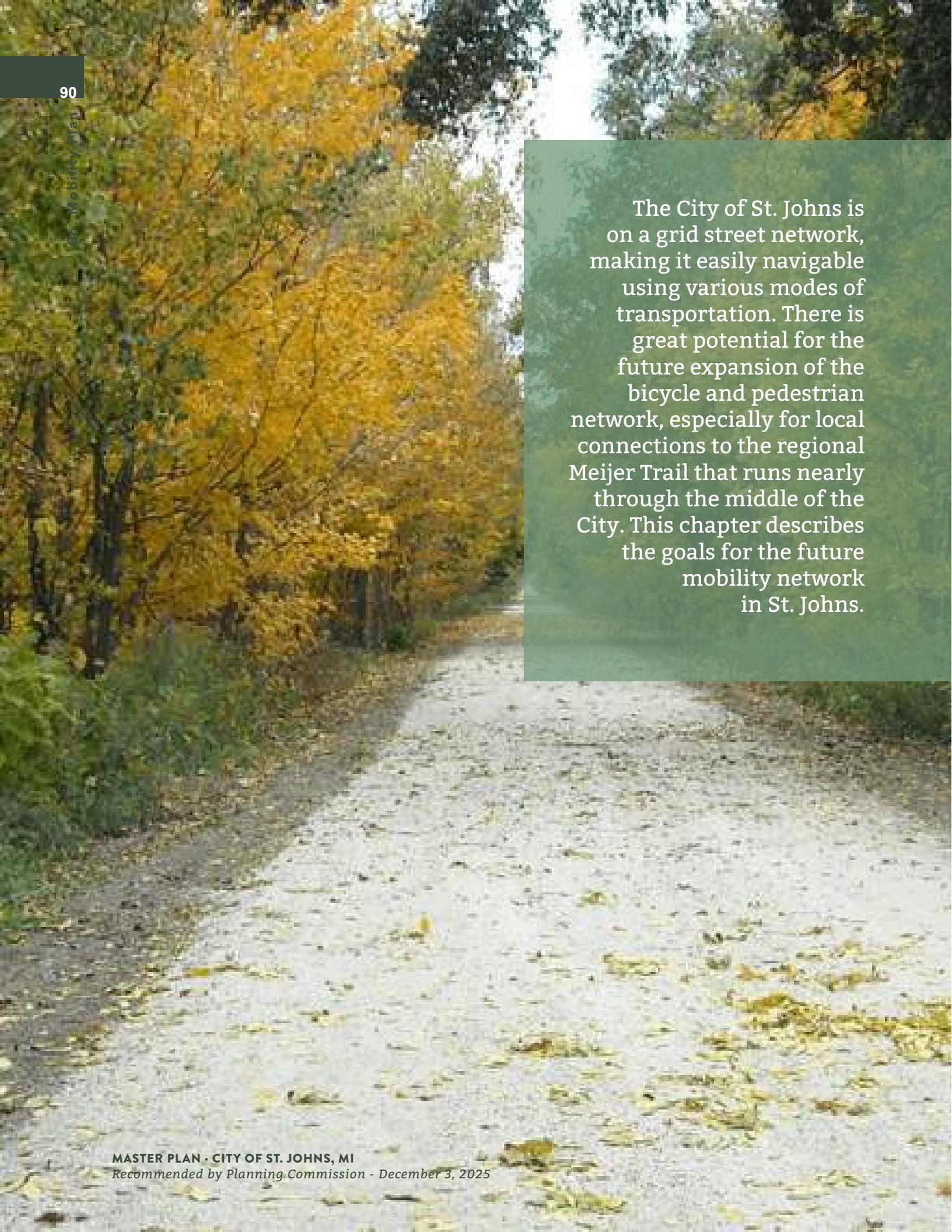
Local festivals and events are an excellent opportunity to attract new and returning visitors to the area. This effort could be extended to regular weekly or monthly events held throughout the growing season. These events could be held at the weekly Farmers' Market and highlight different products, various local businesses, or the various holidays throughout the summer such as a Mother's Day flower fair.

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06.

Mobility Plan

A paved path through a park with fallen leaves, framed by trees with autumn foliage.

The City of St. Johns is on a grid street network, making it easily navigable using various modes of transportation. There is great potential for the future expansion of the bicycle and pedestrian network, especially for local connections to the regional Meijer Trail that runs nearly through the middle of the City. This chapter describes the goals for the future mobility network in St. Johns.

Corridor Design Plan

This Corridor Design Plan is intended to give guidance and state goals for the corridors throughout St. Johns. Because specific contexts may vary from street to street and neighborhood to neighborhood, the images and text on the following pages should be taken as guidelines and best practices, rather than specific and universal designs.

However, it is St. Johns' goal to achieve the concept of **Complete Streets** throughout the City, designing corridors to be safe and attractive for all users, and ensuring that streets contribute positively to the vibrancy and economic vitality of the community. Therefore, the guidelines expressed in this plan contain recommendations to re-orient streets away from the needs of through traffic, and towards the needs of local traffic, pedestrians, and bicyclists.

Summary of Corridor Types

The following table summarizes the defining characteristics of the seven corridor types found in St. Johns. More detailed descriptions can be found in the rest of this chapter.

Table 1: Corridor Types

CORRIDOR TYPE	DESCRIPTION	FEET OF ROW	TRAFFIC COUNT (Cars Per Day)	SPEED	CYCLING/PEDESTRIAN FACILITIES	ON-STREET PARKING
REGIONAL BOULEVARD	High-capacity commuter routes balancing through traffic with local access, pedestrian safety, and transit options using medians, slip streets, and cycle tracks.	100-120	Over 10,000	45-55 MPH	None	No
URBAN BOULEVARD	High-traffic urban corridors prioritizing pedestrian safety, non-motorized access, green spaces, and on-street parking while maintaining efficient traffic flow.	80-100	Over 10,000	30-40 MPH	Bike lanes, non-motorized paths, and sidewalks	Yes
MIXED USE CONNECTOR	Combines business and residential needs, featuring sidewalks, bike lanes, and transit access while supporting both local and through traffic.	66-100	5,000-10,000	30-45 MPH	Some bike lanes and non-motorized paths	No
DOWNTOWN MAIN STREET	Pedestrian-focused streets in urban cores, with wide sidewalks, parking, and traffic calming, prioritizing local over through traffic.	80-100	1,000-5,000	20-30 MPH	Sidewalks	Yes
BUSINESS CONNECTOR	Corridors for trucks and commuters in industrial areas, with wide lanes, turn lanes, and minimal pedestrian or cyclist features.	66-100	1,000-5,000	30-45 MPH	Some bike lanes	No
NEIGHBORHOOD CONNECTOR	Connects residential areas with sidewalks, medians, and bike lanes, designed for local access and low-intensity traffic.	66-100	1,000-5,000	25-35 MPH	Sidewalks and bike lanes	No
NEIGHBORHOOD STREETS	Local, low-speed streets for residential access, with sidewalks, trees, on-street parking, and no truck or transit traffic.	60-66	Local Traffic	25 MPH	Sidewalks	Yes
RURAL HIGHWAY	Roads in natural areas with minimal development, integrating greenery, bike paths, and small-scale traffic design.	66-100	1,000-5000	55 MPH	None	No



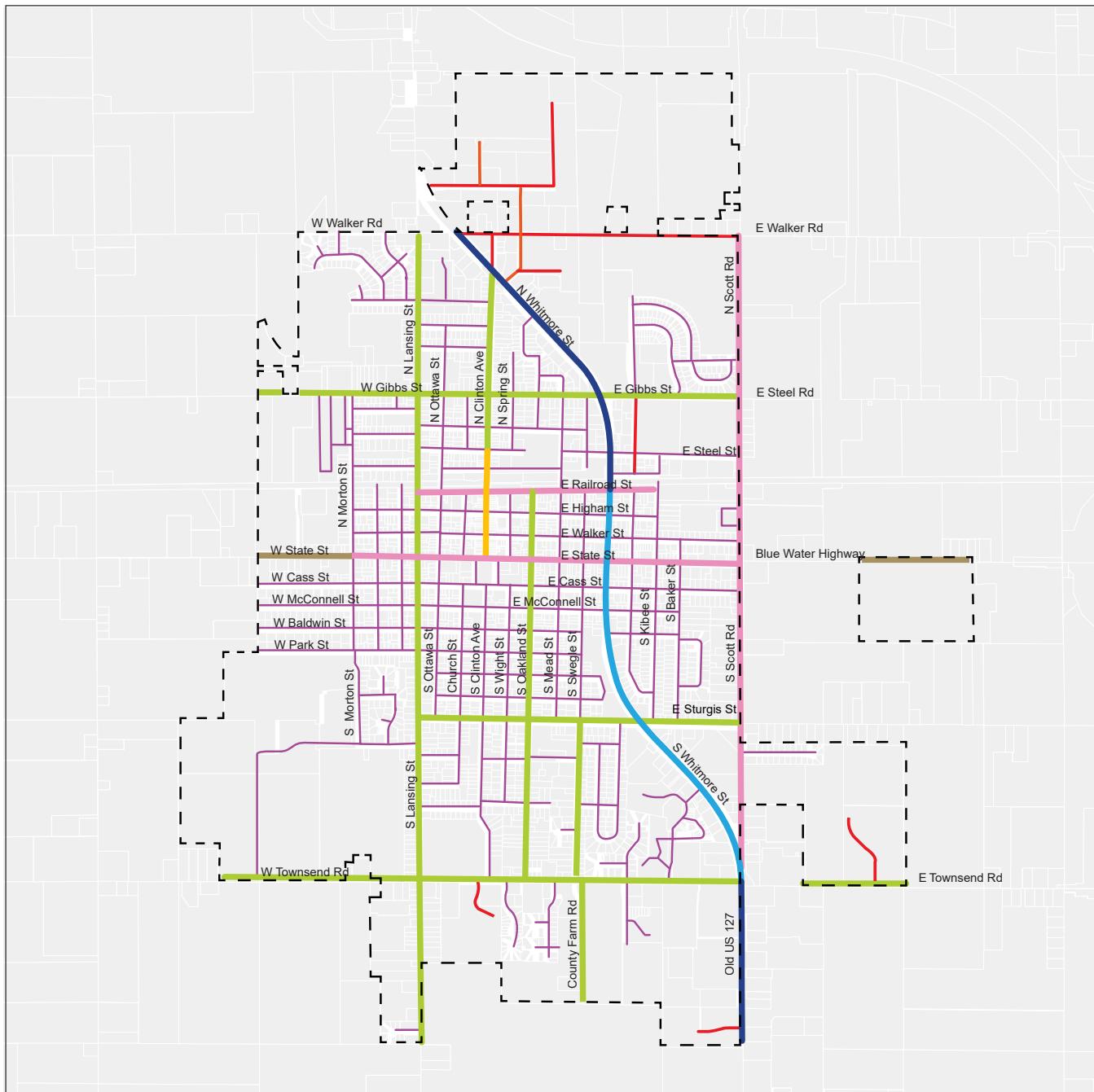
Traffic Data

The following table contains Michigan Department of Transportation traffic count data for St. Johns' road network. This data, in conjunction with broader master plan goals and land use plans informs the corridor designations in this chapter.

Table 2: St. Johns Traffic Data by Street

ROAD NAME	TOTAL TRAFFIC COUNT
Old Us-27	12,387
E State St	5,666
M-21 State St	4,824.5
Townsend Rd	4,617
Sturgis St	3,386.3
Scott Rd	3,006
N Lansing St	2,789.5
Lansing St	2,695
N Scott Rd	2,686
Clinton Ave	1,542
N Clinton Ave	1,231.5
Morton St	1,223.5
W Walker Rd	1,072
Oakland St	1,053.5
Brush St	1,041
Gibbs St	940
Zeeb Dr	923.5
Spring St	890.5
Cass St	799
Railroad St	765
Higham St	668
Walker St	594
Linden St	508
Steel St	503
N Kibbee St	480
Tolles Dr	471
Maple St	402
Park St	389
Lincoln St	224

Source: Michigan Department of Transportation



MAP 7.
Corridor
Design Plan

City of St. Johns, Michigan

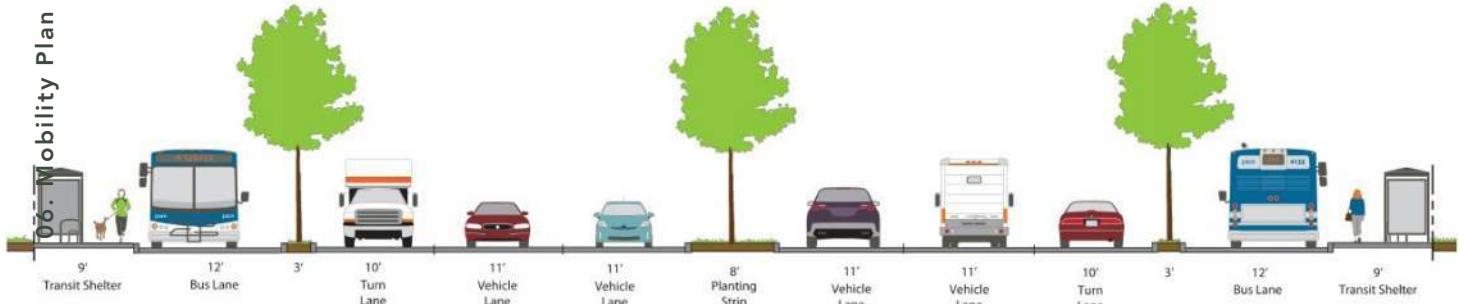
December 18, 2024
 Draft

LEGEND

- Regional Boulevard
- Urban Boulevard
- Downtown Mainstreet
- Neighborhood Connector
- Business Connector
- Neighborhood Streets
- Mixed Use Connector
- Rural Highway
- City Boundary

0 1,000 2,000
 Feet

Basemap Source: Michigan Geographic Framework



Regional Boulevard

- » 100-120 feet of ROW
- » Over 10,000 cars per day
- » 45-55 MPH

Regional Boulevards carry high volumes of through traffic. As a major commute routes, the needs of through traffic must be kept in mind in their design.

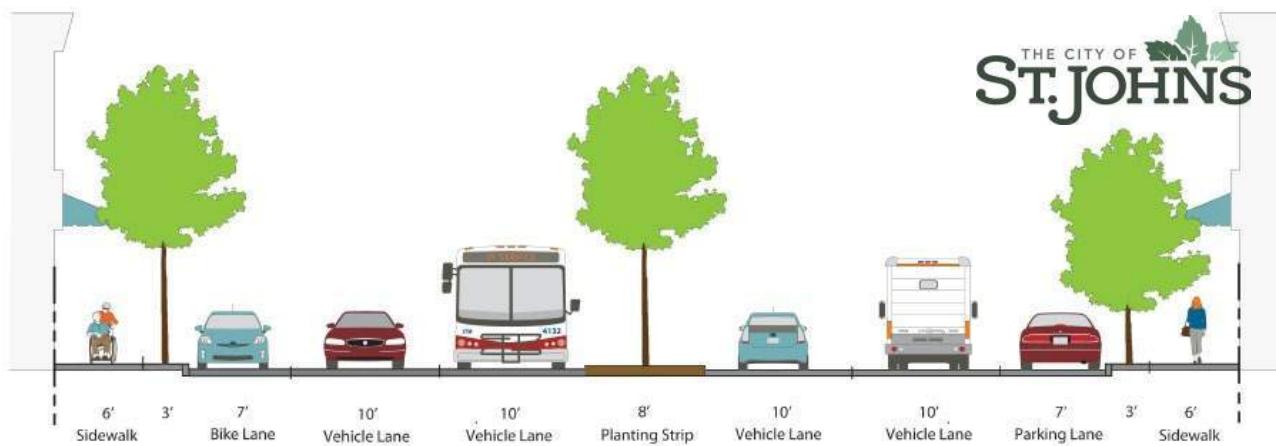
However, these corridors are also lined with businesses, and many residents live in close proximity to them. Therefore, the needs of local traffic, pedestrians, and bicyclists must be taken into account as well.

GUIDELINES FOR REGIONAL BOULEVARDS:

- » Creative solutions should be investigated for allowing through traffic to continue to its destination at an efficient rate, while also allowing for turning movements and local access. **Slip streets**, as illustrated below, separate through traffic from local traffic.
- » Although they will always feature heavy automobile traffic, Regional Boulevards should also be designed to be safe for pedestrians and bicyclists. One way to achieve that safety is to create **cycle tracks**, which separate cyclists into their own two-way path. The cycle-track can also be used to separate pedestrians from automobile traffic.
- » **Medians** allow for greenery in the center of roadways, as well as controlling left turns and assisting in the efficient flow of through traffic—especially through the use of “Michigan Lefts.” Medians also reduce the heat island effect and improve the pedestrian environment.
- » Regional Boulevards are also excellent candidates for **Rapid Transit**. In addition to being high-traffic corridors with destinations that drive ridership, their wide rights-of-way allow for dedicated transit lanes, including for Bus Rapid Transit or Light Rail.

Regional Boulevards within the City of St. Johns include:

- » **Old US-127 – North of Railroad Street and South of Townsend Road.** Old US-127 is the City’s largest north-south thoroughfare, as well as its most heavily trafficked corridor in general. Interstate 127 several miles to the east carries the majority of commuters south to Lansing, leaving the primary function of Old US-127 as a local route to the many commercial uses along it. North of Railroad Street and South of Townsend Road, this corridor runs through land uses that are not negatively impacted by high-capacity roads. Therefore, through this stretch on the periphery of the city, a Regional Boulevard configuration is appropriate.



Urban Boulevard

- » 80-100 feet of ROW
- » Over 10,000 cars per day
- » 30-40 MPH

Urban Boulevards are heavily trafficked roadways, but run through areas that are either currently or planned to be urban districts. Therefore, they need to balance the needs of through traffic with anticipated high pedestrian traffic, on-street parking needs, non-motorized connectivity, and transit access.

On-street parking, non-motorized access, and pleasant walkability should be priorities, although through traffic is and will remain a priority. Turning lanes should also be used to ease business access. Where left turn lanes are not necessary, medians should be used.

GUIDELINES FOR URBAN BOULEVARDS:

- » Urban Boulevards should have plenty of trees and green space, to slow traffic, improve the pedestrian experience, and add beauty and charm. **Medians** are a common tool to add landscaping and trees. Medians along Urban Boulevards need not feature "Michigan Lefts" and can have breaks at intersections to allow for left turns.
- » **On Street Parking** is a crucial feature of Urban Boulevards. On Street Parking buffers pedestrians from moving traffic and supports businesses that need easily accessible parking spaces near their front door. On Street Parking in an Urban Boulevard context should be parallel spaces, due to the anticipated speed of through traffic.
- » Non-motorized connectivity on Urban Boulevards can be achieved through bike lanes, although bike lanes and on-street parking are not always compatible. Another option is a protected **cycle track**, particularly on roadways with wider rights-of-way.

- » While dedicated lanes for transit are desirable, realistically there may not be space on most Urban Boulevards. However, transit should still be prioritized, with attractive **stations/shelters**, **bus-bulbs** (if there is sufficient space), or **dedicated bus stop space** where there would otherwise be on-street parking.

Ideal thoroughfares for Urban Boulevard development within the City of St. John include:

- » **Old US-127 – Railroad Street to Townsend Road.** This stretch of Old US-127 runs through the city center through residential uses, yet is also a heavily frequented commercial corridor which hosts moderate through traffic. Therefore, it should be made both more safe and more attractive for pedestrians through the addition of crosswalks, traffic calming measures, and other pedestrian and bike infrastructure, as well as preserve accessibility to through traffic. Currently there is a four lane median divided configuration running from Townsend to Baldwin. From Baldwin to Railroad, the street narrows to one lane in either direction and a center turn lane. Ideally, this configuration would be extended south, narrowing the highway all the way to Townsend.
- » **Blue Water Highway – Morton Street to Scott Road.** Blue Water Highway runs straight through St. Johns from Ionia to Owosso on either side of Clinton County. It is the primary east-west corridor in the area, and having no competition from a nearby parallel Interstate, carries roughly a third more drivers than US-127. Blue Water Highway has a similar configuration to the narrow center-city portion of Old US-127, with one lane in either direction and a center turn lane. It principally runs through residential neighborhoods, and in the city center makes up the southern border of the downtown district. The status of the street as an east-west thoroughfare through the center of the city's downtown and residential districts means its accessibility to through traffic should be maintained, but crosswalks, sidewalks, and traffic calming must be priorities, especially at intersections with Neighborhood Connectors and the downtown streets.

Mixed Use Connector

- » 66-100 feet of ROW
- » 5,000 to 10,000 cars per day
- » 30-45 MPH

Mixed Use Connectors are a “light” version of a Business Connector – they serve primarily businesses, but there are also residential uses. Truck traffic should be lighter than on Business Connectors, and pedestrians are a more prominent mode. Transit access should also be prioritized.

GUIDELINES FOR MIXED USE CONNECTORS:

- » Although other designs may be appropriate, Mixed Use Connectors should generally have a **3 or 5 lane cross section** with a **continuous center turn lane**. This prevents rear-end accidents, and allows for efficient through traffic and turning movements.
- » **Sidewalks** should be prioritized, and should be constructed on both sides of the street. Crosswalks, including **mid-block crossings** should be located in strategic places to connect residential and commercial uses, and to calm traffic.
- » **Bike lanes** (or other appropriate bicycle infrastructure) should be constructed where designated in this plan. **Bus bulbs** are desirable in these areas at transit stops to keep through traffic moving.

Mixed Use Connectors within the City of St. Johns include:

- » **Scott Road – Walker Road to Townsend Road.** This corridor has an unusual mix of uses, including industrial, agriculture-energy, single and multiple family residential, parks, and community and gateway commercial. is also unusual because Old US 127 “bypasses” it and is the primary corridor for through traffic. Along with the newly constructed Scott Road Non-Motorized Trail, this creates opportunities for the street to be a more pedestrian-friendly corridor connecting residents to the southeastern commercial area along Old US 127, while still providing sufficient business access.

Downtown Main Street

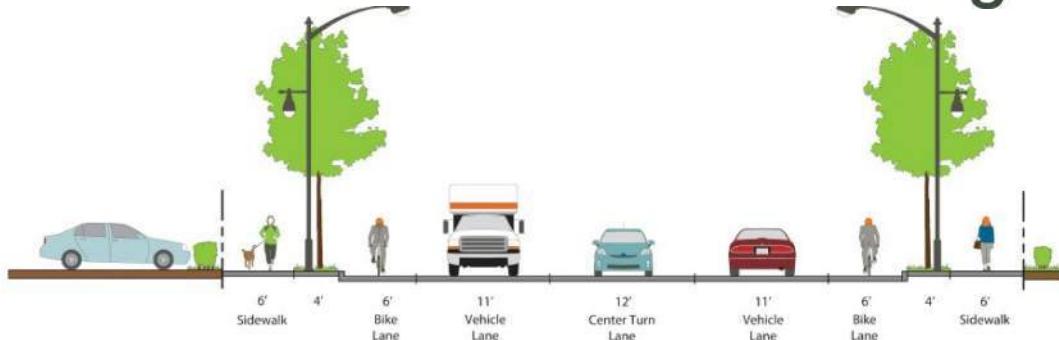
- » 80-100 feet of ROW
- » 1,000 to 5,000 cars per day
- » 20-30 MPH
- » Heavy Pedestrian Usage
- » On-Street Parking and Local Traffic

GUIDELINES FOR DOWNTOWN MAIN STREETS:

- » Downtown Main Streets should have **wide sidewalks**, not only for pedestrian safety and comfort, but also to provide space for amenities, bike racks, and landscaping.
- » On Street Parking is a crucial feature of Downtown Main Streets. On Street Parking buffers pedestrians from moving traffic and supports businesses that need easily accessible parking spaces near their front door.
- » Downtown Main Streets should be designed for **slow traffic**. Through traffic should be discouraged to the extent possible. The priority for automobile traffic should be **local motorists** seeking to patronize downtown businesses. This means creating turn lanes and on-street parking spaces, even if they slow the traffic speed or make through traffic less efficient.
- » Non-motorized connectivity on Downtown Main Streets can be achieved through bike lanes, although bike lanes and on-street parking are not always compatible. If bike lanes cannot be accommodated on the Main Street itself, they should be incorporated into parallel corridors.
- » Transit should also be prioritized, with attractive **stations/shelters or dedicated bus stop space** where there would otherwise be on-street parking.

St. Johns’ Downtown Main Street is located in the city center:

- » **North Clinton Avenue – State Street to Steel Street.** St. Johns’ downtown main street is North Clinton Avenue, and runs from State Street (Blue Water Highway) in front of the County Courthouse to Steel Street, two blocks north of the Meijer Trail. This five block stretch includes existing St. Johns’ historic downtown buildings, the park space along the Meijer Trail, and other structures with urban configurations. The land use pattern in this area demands a roadway prioritizes pedestrian safety and comfort, as well as parking and local traffic, over through traffic. This is largely already achieved.



Business Connector

- » 66-100 feet of ROW
- » 1,000 to 5,000 cars per day
- » 30-45 MPH

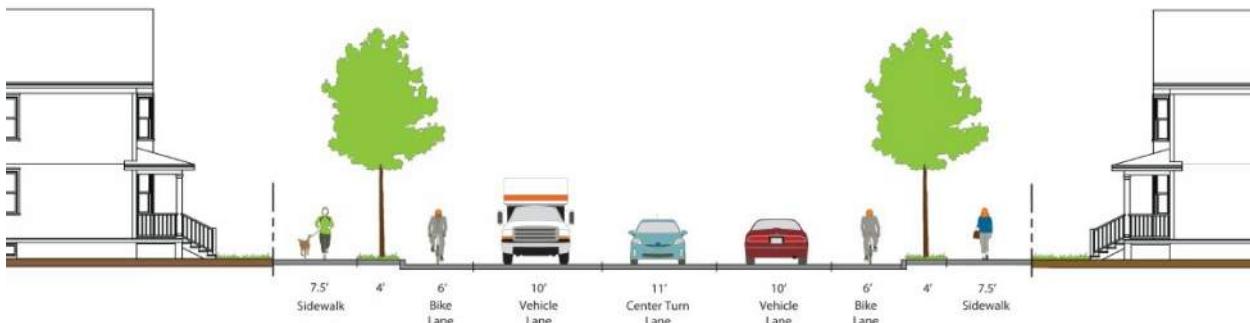
Business Connectors are roadways that travel through non-residential areas – particularly high intensive commercial and industrial areas. They are designed for high levels of truck traffic. While pedestrians and bicyclists should be able to traverse them safely, and transit access should be efficient, they are predominantly corridors for commercial traffic and commuters.

GUIDELINES FOR BUSINESS CONNECTORS:

- » Business Connectors should have **wide lanes**, particularly turning lanes, to accommodate trucks safely.
- » Although other designs may be appropriate, business connectors should generally have a 3 or 5 lane cross section with a **continuous center turn lane**. This prevents rear-end accidents, and allows for efficient through traffic and turning movements.
- » **Sidewalks** should be constructed where possible. **Bike lanes** (or other appropriate bicycle infrastructure) should be constructed where designated in this plan. Bus bulbs are desirable in these areas at transit stops to keep through traffic moving.

Business Connectors within the City of St. Johns include:

- » **Walker Road, Tolles Drive and Zeeb Drive northeast of Old US 127, and associated industrial roads in that area.** This is the most intensive industrial area in the City, and truck traffic and commuting can and should be the priority.
- » **Mustang Drive**, access for the Paul Ford Dealership and potential future commercial development behind the dealership.
- » **North Travers Street – Steele Street to Gibbs Street.** Access for various industrial and commercial uses.
- » **Rivendell Drive and Clinton County Building Drive** off Townsend Road, which access the Cedar Creek Hospital and various Clinton County Administrative Buildings respectively.



Neighborhood Connector

- » 66-100 feet of ROW
- » 1,000 to 5,000 cars per day
- » 25-35 MPH

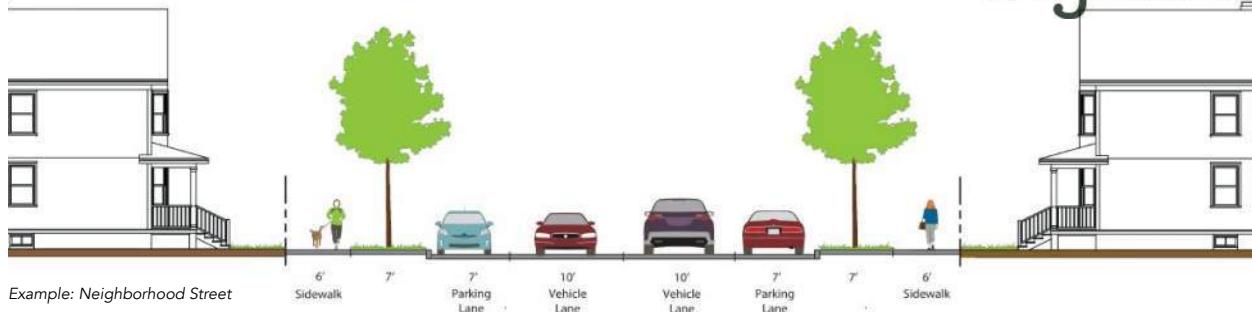
Neighborhood Connectors are roadways that travel through and between residential areas, connecting those neighborhoods together. Their land use context is generally residential, but could also include low-intensity retail/service businesses, religious or educational institutions, recreational areas, or preserved open space.

GUIDELINES FOR NEIGHBORHOOD CONNECTORS:

- » Neighborhood Connectors with frequent intersections and driveways should have a **three lane cross section** to allow for left turns and efficient movement of through traffic.
- » Where there are businesses nearby that need the support of **on-street parking**, it should be provided. On street parking is also appropriate in residential areas.
- » Neighborhood Connectors should always have **sidewalks**, with wide, **tree-lined buffer areas** separating them from the automobile lanes.
- » **Bike lanes** (or other appropriate bicycle infrastructure) should be constructed where designated in this plan.
- » **Bus bulbs** are desirable at transit stops to keep through traffic moving.
- » In some areas, **medians** may be desirable, for aesthetic and tree canopy reasons, and to calm traffic. Medians are recommended for roadways with through traffic within residential areas.

Neighborhood Connectors within the City of St. Johns include:

- » **East-West Neighborhood Connectors:**
 - Gibbs Street
 - Railroad Street
 - Sturgis Street
 - Townsend Road
- » **North-South Neighborhood Connectors:**
 - Lansing Street
 - Oakland Street



Neighborhood Street

- » **60-66 feet of ROW**
- » **Local Traffic**
- » **25 MPH**

Neighborhood Streets are low traffic corridors designed for local access, mainly to residential uses.

GUIDELINES FOR NEIGHBORHOOD STREETS:

- » Neighborhood Streets should be designed with **narrow traffic lanes** and **space for on-street parking** along the curbs.
- » All Neighborhood Streets should have **sidewalks**, buffered from the roadway by **wide, tree-lined** landscape areas.
- » Cycling on Neighborhood Streets should be encouraged, but bike lanes need not be specifically designated.
- » Transit lines and truck traffic should not be permitted on Neighborhood Streets.
- » Newly constructed Neighborhood Streets should be public roadways, dedicated to the City, and designed based on the guidelines of this plan and the City's engineering standards.
- » Neighborhood Streets within the City of St. Johns include all roadways not listed in one of the other categories.

Rural Highway

- » **60-66 feet of ROW**
- » **1,000 to 5,000 cars per day**
- » **55 MPH**

Rural highways are high traffic corridors traversing rural and agricultural regions on the periphery of or outside of city limits and are surrounded by very little residential or commercial activity.

Rural Highways in St. Johns include:

- » West State Street west of Morton
- » Blue Water Highway east of Scott Road

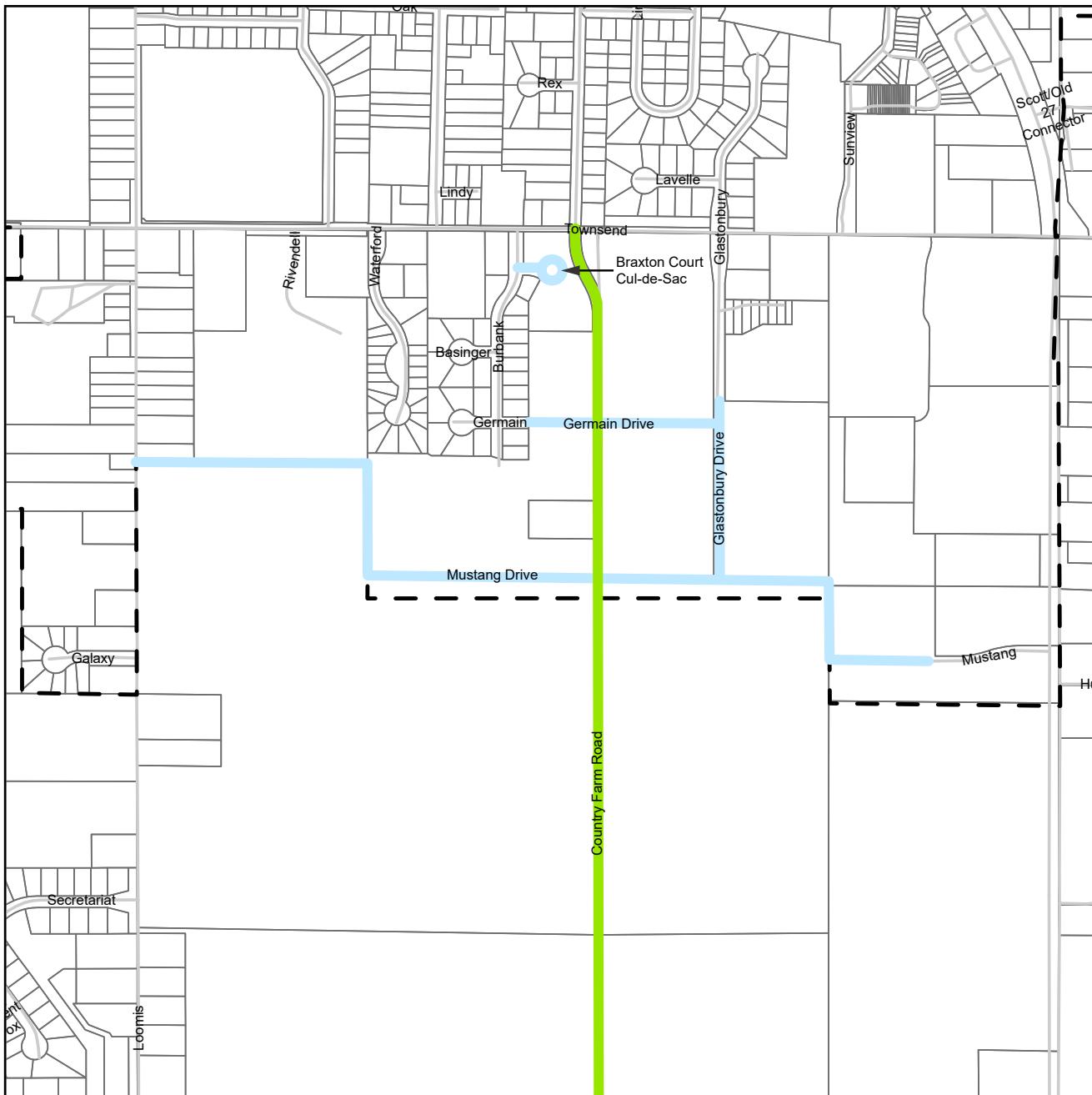
South Side Master Streets Plan

The portion of the City south of Townsend Road has several hundred acres of developable land, but has a substandard road network. As development occurs, a connected pattern of streets should be developed, as laid out in the Master Street Plan.

The City may consider precise platting or building the roads themselves, but most likely the roads will be built by developers. The exact path of a roadway need not meet the plan exactly provided that the key connections shown on the plan are made.

Important goals of the Master Street Plan include:

- » Upgrading County Farm Road to a paved road with sidewalks and street trees, consistent with the City's Engineering standards.
- » Potential re-alignment for County Farm Road to create a four-way intersection at County Farm, Townsend Road and Swegles Street.
- » Continuation of Germaine Drive east to connect to Glastonbury Drive
- » Potential extension of Braxton Court, though it may just be completed as a cul-de-sac.
- » Extension of Glastonbury Drive south to serve new developments.
- » Extension of Mustang Drive west to County Farm, and ideally all the way to Lansing Street/Loomis Road.
- » A connected series of residential blocks in between the connections described above.



MAP 8.
South Side
Master Streets
Plan

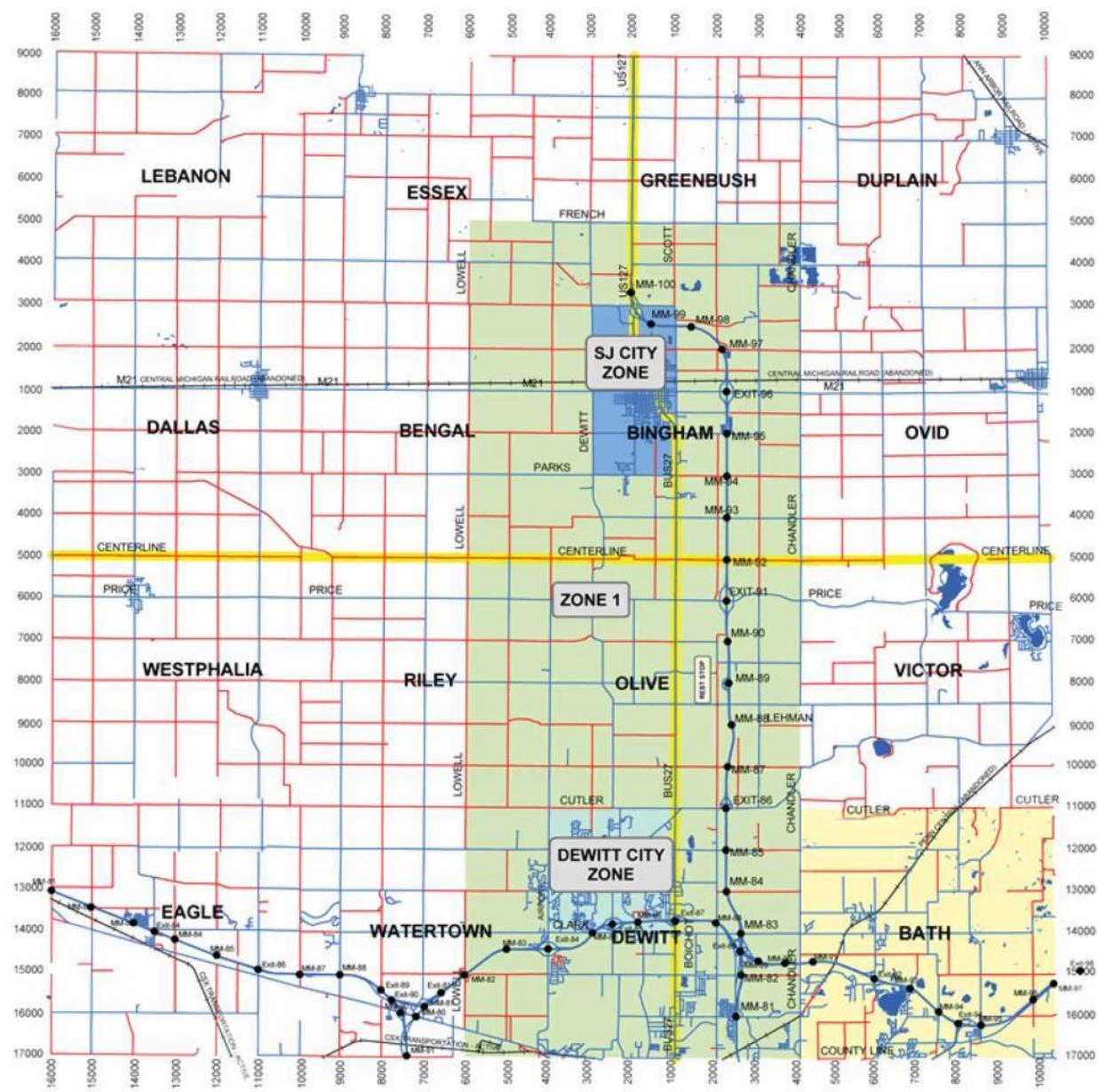
City of St. Johns, Michigan

June 27, 2025

LEGEND

- 1 City Boundary
- Proposed Future Streets
- Street Paving Upgrade

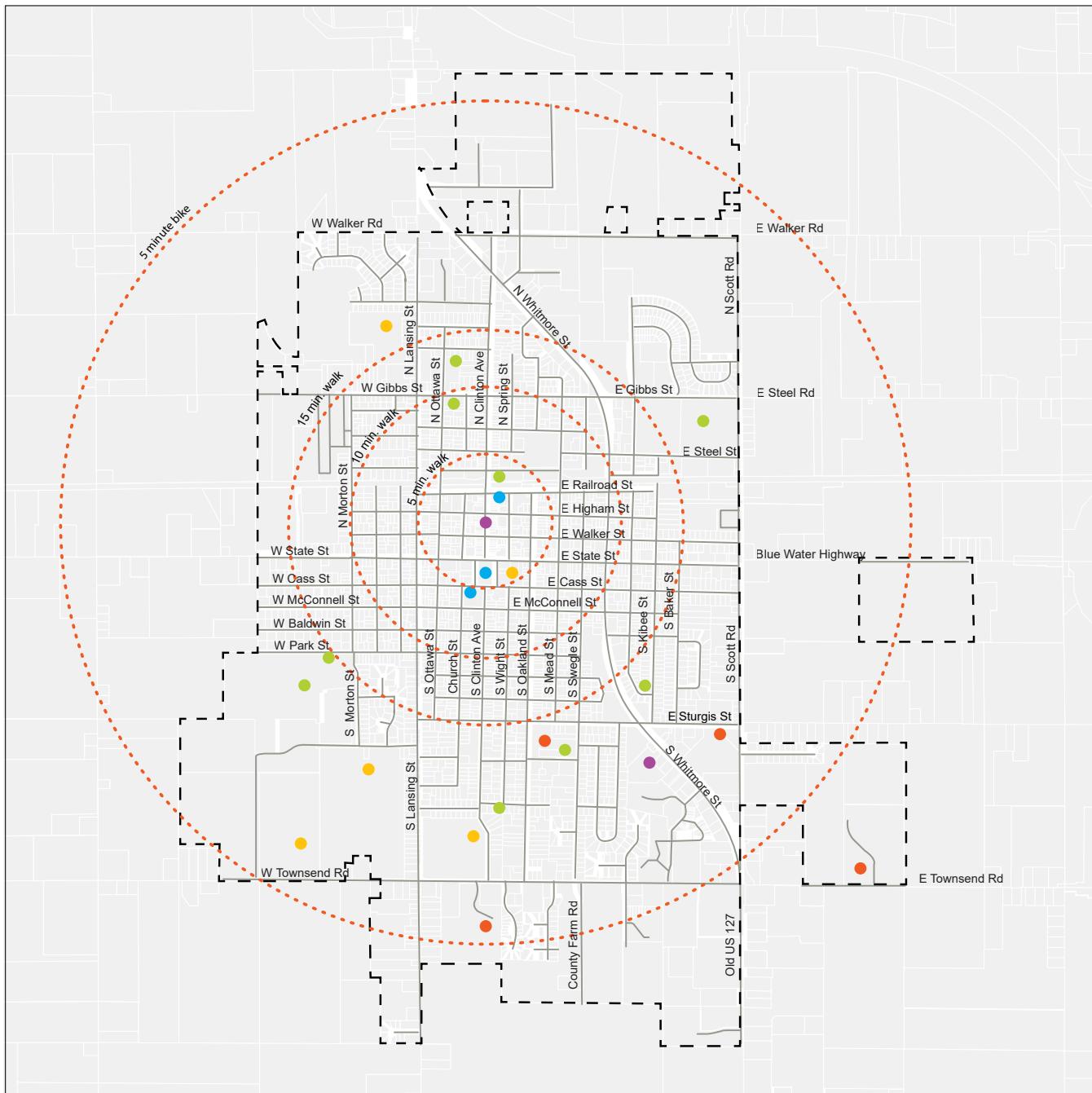
Basemap Source: Michigan Center for
 Geographic Information, v. 17a.
 Data Source: City of St. Johns 2020.
 McKenna 2025.



Transit

Established in 2001, Clinton Transit services the St. Johns / Bingham Township community, as well as Olive, DeWitt, and Bath Townships, and the City of DeWitt. Service is provided on a "dial-a-ride" basis, delivering riders door-to-door through prearranged and scheduled trips.

There are no fixed route services serving St. Johns. The City will work with Clinton Transit to evaluate service and ridership on an ongoing basis, and to evaluate the need for fixed-route service, including commuter service to Lansing and East Lansing, in the future.



MAP 9.

Community Destinations

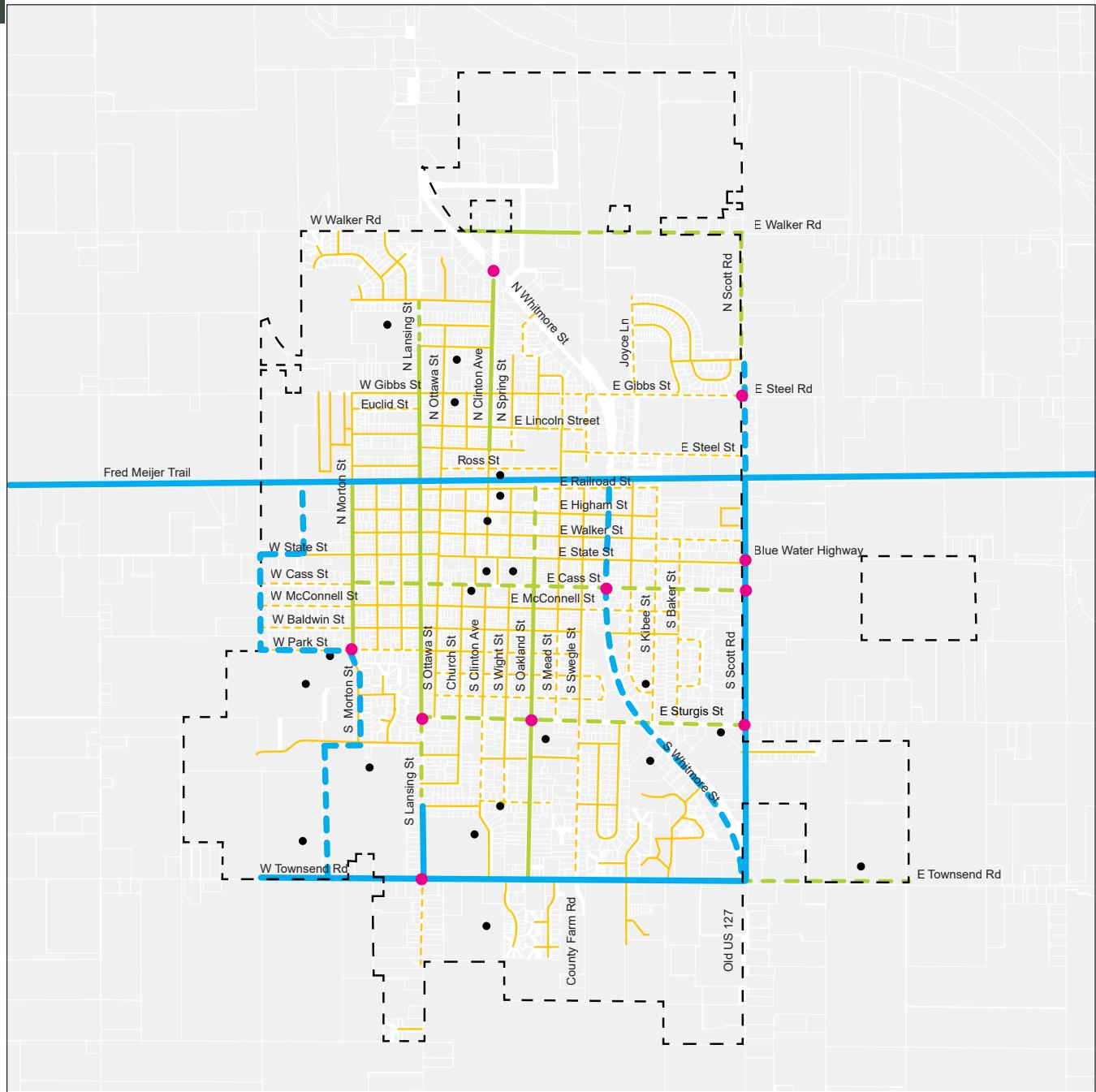
City of St. Johns, Michigan



December 18, 2024
Draft

Basemap Source: Michigan Geographic Framework





MAP 10.

Non-Motorized Transportation

City of St. Johns, Michigan

December 18, 2024
Draft

LEGEND

- Existing Non-Motorized Trails
- - - Proposed Non-Motorized Trails
- Existing Bike Lanes
- - - Proposed Bike Lanes
- Existing Sidewalks
- - - Pedestrian Improvement Opportunities
- Intersection Improvements
- Local Destinations



0 1,000 2,000
Feet

Basemap Source: Michigan Geographic Framework



MCKENNA

Non-Motorized Transportation

Old 127 runs north-south through St. Johns, spanning four lanes for most of its length except for E. Steel Street to E. Baldwin Street, where it reduces to two lanes with a center turn lane. The width of the road poses a safety concern for not only drivers, but potential bicycle and pedestrian users of the corridor. This plan envisions the following strategies:

- » Create a zoning district that reflects the new Gateway Corridor Community Character District and implement a front yard setback that brings buildings closer to Old 127 for a more enclosed feeling.
- » Widen the existing sidewalk into a non-motorized path and plant trees to create visual interest, a feeling of enclosure, and a buffer from traffic.

"Complete Streets" is the concept that the roads should be safe and available for all types of users, not merely automobiles. The street character and design aspects described above help to create complete streets by making walking a more enjoyable activity. On-street parking and narrow road lanes can calm traffic and lower speeds, creating a safer environment for people. New infrastructure for bicyclists and pedestrians brings encouragement and investment to these modes, and creates opportunities for both transportation and recreation.

The City of St. Johns has the opportunity to expand an already robust non-motorized transportation network in the near future, increasing connections to the Fred Meijer Clinton-Ionia-Shiawassee Trail which extends 41.4 miles between Ionia to the west and Owosso to the east and increasing the number of routes safe for walking and biking. **Map 10** depicts the future non-motorized network in the City.

Non-Motorized Connectivity is crucial for safety, vibrancy, and transportation efficiency. This plan envisions the following non-motorized transportation improvements.

NON-MOTORIZED TRAILS

Separated, off-street paths provide the highest level of safety and efficiency for cyclists, but they require right-of-way that is not always available. Therefore, they are best prioritized on high-traffic corridors and roads that run through lightly developed areas.

Within the City of St. Johns, the following non-motorized trails already exist:

- » The **Fred Meijer Clinton-Ionia-Shiawassee Trail**, which cuts through the City of St. Johns directly north of Downtown, and extends 41.4 miles between Ionia to the west and Owosso to the east.
- » The **Scott Road Trail** running north-south along Scott Road from Steel Street to Townsend Road, and which intersects at its northern terminus with the Meijer Trail.

The following additional non-motorized trails are proposed:

- » An **extension of the Scott Road Trail** north at least to Gibbs Street, in order to link existing and potential future residential developments in the city's northeastern corner to community destinations.
- » **Widening and expansion of the existing sidewalk network along Old 127 into a non-motorized path.** The current sidewalk system lacks continuity as well as shelter from parallel automobile traffic. Infrastructure upgrades as well as installation of trees and plantings to create visual interest, sense of enclosure, and a buffer from traffic all increase users feelings of safety and consequently their likelihood to utilize a path.
- » **Construction of a new non-motorized trail running north-south along the City's western border** to connect the Meijer Trail with the Townsend Road Trail. The majority of the land required for this proposal is already owned by the St. Johns School District and Parks Department, and could be leveraged to complete the missing fourth side of the non-motorized trail system, effectively creating a non-motorized "ring-road" around St. Johns. The placement of many of St. Johns new municipal and educational facilities at the perimeter of the City increases the desirability of a fully non-motorized perimeter path, allowing students from anywhere in the community to travel to school on separated paths with minimal street crossings.

BIKE LANES

On-street bike lanes are an effective design when space is limited, and through areas where denser development is existing or planned.

Within the City of St. Johns, the following bike lanes already exist, all of which run north-south excepting that on Walker Road:

- » **Lansing Street**, from Lewis Street to Sturgis Street
- » **North Clinton Avenue**, from Old 127 to Steel Street
- » **Oakland Street**, from State Street to Townsend Road
- » **Morton Street** from State Street to Park Street
- » A small segment of **West Walker Road**, extending .35 miles east from North Whitmore Street towards North Scott Road

To improve non-motorized connectivity especially going east-west, the following additional bike lanes are proposed:

- » **West Walker Road**, from the existing bike lane terminus east to North Scott Road and South to meet the proposed Scott Road Trail extension.
- » The remainder of **North Oakland Street**, from East State Street to the Meijer Trail.
- » Almost the entirety of **Cass Street**, from South Morton Street to South Scott Road. Ideally, a lane could be accommodated on the City's principal east-west street, State Street. Lack of space makes Cass Street one block south a good option.
- » **South Lansing Street**, from the existing bike lane to the non-motorized path.
- » **Sturgis Street**, from South Lansing Street to South Scott Road.

PEDESTRIAN IMPROVEMENTS

St. Johns' sidewalk network is extensive, but several corridors throughout the city are disjointed and consequently difficult to navigate. Streets with sidewalks missing on one or both sides are designated by the dashed yellow lines on [Map 9](#). Many of these streets are low traffic residential streets that may not need require separated pedestrian infrastructure, however, higher traffic areas near common destinations should be upgraded to ensure pedestrians are and feel safe, comfortable, and welcome. The specific improvements will be context-dependent.

» Highest Priority (city center):

- Ross Street
- East Railroad Street

» Medium Priority (high-traffic thoroughfares near community destinations):

- East Gibbs Street
- East Steele Street
- East Walker Street
- South Clinton Avenue
- South Swegle Street
- East McConnell Street
- South Lansing Street
- Park Street

» Low Priority (low-traffic residential neighborhoods):

- Euclid Street
- East Lincoln Street
- Joyce Lane
- North Oakland Street
- North Swegles Street
- South Travers Street
- South Kibbee Street
- South Baker Street
- West Cass Street
- West McConnell Street
- West Baldwin Street
- Buchanan Street
- Clark Street
- South Wight Street
- Oak Street

SAFE ROUTES TO SCHOOL PROGRAM

The Michigan Safe Routes to School (SRTS) program, administered by the Federal Highway Administration, is intended to enable and encourage children, including those with disabilities, to walk and bike to school by making walking and bicycling safer and more appealing transportation options. The program promotes healthy and active lifestyles from an early age while supporting the planning, development, and implementation of projects and activities that improve safety and reduce traffic congestion, fuel consumption, and air pollution in the vicinity of schools.

Throughout the 2025 master planning process, residents, City officials, and staff consistently identified safe routes to schools as a priority. The Michigan SRTS program offers multiple funding opportunities that can help advance these goals through a combination of education and infrastructure improvements.



FUNDING OPPORTUNITIES

The Michigan SRTS program provides two primary types of federal funding assistance:

Mini Grants

Mini Grants support non-infrastructure, programming-focused initiatives that help schools build a culture of walking, biking, and rolling among students. Eligible activities include walking school bus programs, incentive programs, remote drop-off sites, see-and-be-seen campaigns, bike rodeos, and similar efforts. Schools may apply annually for up to \$15,000 per school, or up to \$120,000 for districts with eight or more schools. Applications typically open each January.

Major Grants

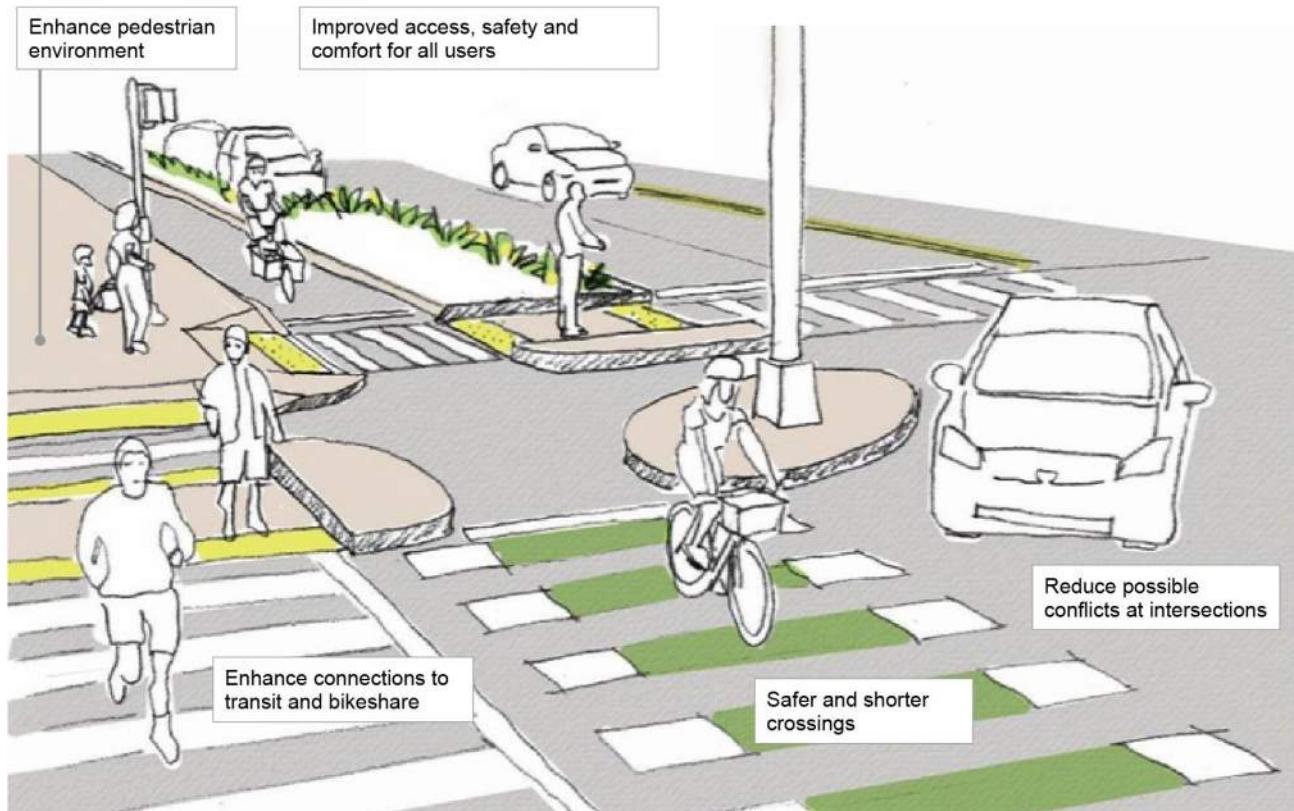
Major Grants support infrastructure improvements that make it safer and more feasible for students to walk, bike, and roll to school, such as sidewalks, crosswalks, intersection improvements, and traffic-calming measures. Funding of up to \$300,000 per school is available for infrastructure, with an additional \$15,000 per school for supporting programming.

This Mobility Plan identifies priority routes, corridors, and intersections where improvements would directly support student safety and access, and aligns with Objective M-5 of the Master Action Plan: *Leverage Safe Routes to School funding to improve pedestrian and non-motorized safety in and around school campuses.* The recommendations in this plan provide the planning foundation required to pursue SRTS Major Grants, which require a comprehensive, community-supported planning process prior to application. In addition, the plan helps inform and prioritize both infrastructure investments funded through Major Grants and complementary education and encouragement activities supported through Mini Grants, creating a coordinated and implementable approach to improving safe routes to schools.

INTERSECTIONS AND CROSSWALKS

Crosswalks, including upgrades like HAWK signals and pedestrian islands, help people navigate the community on bicycles and on-foot. The following are the highest priority crossings in the City.

- » **Along Scott Road**, to allow users of the Scott Road non-motorized trail to safely cross and travel west into the city along a neighborhood connector bike lane:
 - East Gibbs Street/Steel Road
 - East State Street/State Street Highway
 - East Cass Street
 - East Sturgis Street
- » **Along Old US-127**:
 - North Clinton Avenue, to allow for safe crossing of east-west traveling cyclists and pedestrians
 - East Cass Street to allow for safe crossing of east-west traveling cyclists and pedestrians
- » **Along Townsend, to allow crossing from the south side of the street**:
 - Lansing





07.

Parks and Recreation Plan and Analysis

