Agenda

Huron-Clinton Metropolitan Authority Board of Commission Meeting May 8, 2025 – 1:00 p.m. Indian Springs Metropark and via Zoom (for the public)

https://metroparks.zoom.us/j/83386941799

Meeting ID: 833 8694 1799 / Passcode: 973637 Dial by your location: +1 305-224-1968 (US) / +1 301-715-8592 (Washington, D.C)

- 1. Call to Order
- 2. Chairman's Statement
- 3. Public Participation
- **4.** Approval April 10, 2025 Regular and Closed Meeting Minutes
- 5. Approval May 8, 2025 Full Agenda

Consent Agenda

- 6. Approval May 8, 2025 Consent Agenda
 - A. Approval April 2025 Financial Statements pq. #8
 - B. Approval April 2025 Appropriation Adjustments pg. 64
 - C. Report Monthly Major Maintenance pg. #66
 - **D.** Report Monthly Capital Project Fund pg. #68
 - E. Purchases
 - 1. Report Total spend and vendor locations pg. #72
 - 2. Report Purchases over \$10k/under \$25k pg. #74
 - 3. Approval Bulk Stone and Asphalt Bid Award pg. #76
 - 4. Approval Bunker Sand Bid Award pg. #77
 - 5. Approval Purchase of Electric Golf Cart Fleet pg. #78

Regular Agenda

- 7. Reports
 - A. Administrative Department
 - 1. Approval WXYZ Partnership pg. #79
 - 2. Approval H2O Energy Contract pg. #90
 - 3. Report Employee of the Year Awards

B. Finance

- 1. Approval 2024 Pension Valuation, GASB 67/68 and 2025 Contribution pg. #103
- Approval 2024 Retiree Health Care Trust Valuation, GASB 74/75, 2025
 Contribution pg. #155
- 3. Report Monthly Financial Report pg. #247

C. Department Updates

- 1. Report Planning and Development Update pg. #260
- 2. Report Interpretive Services Update pg. #277

- 3. Report DEI Update pg. #290
- 4. Report Natural Resources Update pg. #297
- 5. Report Marketing Update pg. #306

D. Engineering

1. Approval – Bids - Lower Huron Metropark - Off Leash Dog Area pg. #312

E. Planning & Development

- 1. Approval Flat Rock Dam Impoundment Dock/Seawall Policy pg. #315
- Approval Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use pg. #319
- 3. Approval Community Survey Consultant Great Lakes Marketing pg. #328
- **8.** Public Participation
- **9.** Other Business
- **10.** Leadership Update
- **11.** Commissioner Comments
- 12. Motion to Adjourn

The next regular Metroparks Board meeting will take place

Thursday June 12, 2025 – 1:00 p.m.

Stony Creek Metropark

Huron-Clinton Metropolitan Authority Board of Commission Regular Meeting Minutes April 10, 2025 Willow Metropark

A regular meeting of the Huron-Clinton Metropolitan Authority's Board of Commissioners was held on Thursday, April 10, 2025 at Huron-Clinton Metroparks Administrative Office.

Commissioners Present:

Bernard Parker William Bolin Stephen Pontoni John Paul Rea Robert W. Marans

Staff Officers Present:

Director

Deputy Director

Chief of Finance

Amy McMillan

Mike Lyons

Shedreka Miller

Commissioners Absent:

Tiffany Taylor

Jaye Quadrozzi

Others:

Miller, Canfield, Paddock & Stone Steve Mann

1. Call to Order

Commissioner Parker called the meeting to order at 1:07pm

2. Chairman's Statement

Commissioner Parker stated last time this year the weather was better so golf revenue was doing better than this year.

3. Public Participation

None.

4. Approval – March 13, 2025 Regular and Closed Meeting Minutes

Motion by Commissioner Marans, support from Commissioner Rea that the Board of Commissioners approve the regular and closed meeting minutes as submitted.

Motion carried unanimously.

5. Approval – April 10, 2025 Full Agenda

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners approve the full agenda as submitted.

Motion carried unanimously.

Consent Agenda

6. Approval – April 10, 2025 Consent Agenda

Motion by Commissioner Marans, support from Commissioner Rea that the Board of Commissioners approve the consent agenda as submitted.

Motion carried unanimously.

Regular Agenda

- 7. Closed Session to consider material exempt from discussion or disclosure by state or federal statute, pursuant to section 8(h) of the Open Meetings Act, MCL 15.268.
- 8. Closed Session to consult with its attorney regarding trial or settlement strategy in connection with specific pending ligation, specifically Lulgjuraj vs. Huron-Cliton Metropolitan Authority, pursuant to section 8(e) of the Open Meetings Act, MCL 15.268. Motion by Commissioner Rea, support from Commissioner Marans to convene in closed session To consider material exempt from discussion or disclosure by state or federal statute, pursuant to section 8(h) of the Open Meetings Act, MCL 15.268. In addition, consulting with its attorney regarding trial or settlement strategy in connection with specific pending ligation, specifically Lulgjuraj vs. Huron-Cliton Metropolitan Authority, pursuant to section 8(e) of the Open Meetings Act, MCL 15.268.

Roll Call Vote

Voting Yes: Parker, Pontoni, Bolin, Rea, Marans

Voting No: None

Absent: Taylor, Quadrozzi

9. Reports

A. Administrative Department

1. Approval – Oakland County Dispatch Contract

<u>Discussion</u>: Chief of Police, Michael Reese presented the Oakland County Dispatch Contract.

Motion by Commissioner Rea, support from Commissioner Pontoni that the Board of Commissioners approve the Oakland County Dispatch Contract as submitted.

Motion carried unanimously.

<u>Discussion:</u> Chief of Finance, Shedreka Miller presented the Monthly Financial Report.

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners receive and file the Monthly Financial Report as submitted.

Motion carried unanimously.

C. Department Updates

1. Report – Marketing Update

<u>Discussion:</u> Chief of Marketing & Communications, Danielle Mauter presented the Marketing Update.

Motion by Commissioner Rea, support from Commissioner Bolin that the Board of Commissioners receive and file the Marketing Update as submitted.

Motion carried unanimously.

2. Report - Planning and Development Update

<u>Discussion:</u> Chief of Planning and Development, Janet Briles presented the Planning and Development Update.

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners receive and file the Planning and Development Update as submitted.

Motion carried unanimously.

3. Report - Interpretive Services Update

<u>Discussion:</u> Chief of Interpretive Services, Jennifer Jaworski presented the Interpretive Services Update.

Motion by Commissioner Rea, support from Commissioner Bolin that the Board of Commissioners receive and file the Interpretive Services Update as submitted.

Motion carried unanimously.

4. Report – DEI Update

<u>Discussion:</u> Chief of DEI, Artina Carter presented the DEI Update.

Motion by Commissioner Pontoni, support from Commissioner Rea that the Board of Commissioners receive and file the DEI Update as submitted.

Motion carried unanimously.

5. Report – Natural Resources Update

<u>Discussion:</u> Chief of Natural Resources, Katie Carlisle presented the Natural Resources Update.

Motion by Commissioner Rea, support from Commissioner Pontoni that the Board of Commissioners receive and file the Natural Resources Update as submitted.

Motion carried unanimously.

D. Engineering

Approval – Bids - Pickleball Court Construction - Hudson Mills <u>Discussion:</u> Chief of Engineering Services, Mike Henkel presented the Bids -

Pickleball Court Construction - Hudson Mills.

Motion by Commissioner Marans, support from Commissioner Rea that the Board of Commissioners approve the Bids - Pickleball Court Construction - Hudson Mills as submitted.

Motion carried unanimously.

2. Approval - Change Order - Decking Replacement - LSC

<u>Discussion:</u> Chief of Engineering Services, Mike Henkel presented the Change Order - Decking Replacement – LSC.

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners approve the Change Order - Decking Replacement – LSC as submitted.

Motion carried unanimously.

10. Public Participation

Rockwood resident asked if we revamped the dam design to consider the floor zone. Chief Executive Officer McMillan stated there has been no decision to the removal of the dam. The feasibility study is not yet complete.

11. Other Business

Chief Executive Officer McMillan stated the Metroparks would like to make an offer to the City of Flat Rock and Huron Charter Township to transfer the ownership of the Flat Rock Dam and the bottomlands. This would bring the decision-making responsibility of the dam to the City of Flat Rock and Huron Charter Township, as well as its ongoing and future maintenance.

Motion by Commissioner Pontoni, support from Commissioner Rea that the Metroparks offer ownership of the Flat Rock Dam and the bottomlands to the City of Flat Rock and Huron Charter Township, as recommended by Chief Executive Officer McMillan.

Motion carried unanimously.

12. Leadership Update

Chief Executive Officer McMillan provided drafts regarding the communication to property owners adjacent to the impoundment, to those who have mounted docks and seawalls, equipment on Metroparks property. This is follow-up from a meeting that was held last year that we informed them there will be a permit process to dock boats.

Commissioner Bolin suggested we include a minimal standard of docks being built.

Chief Executive Officer McMillan provided an update regarding the feasibility study. We have closed the question process and are reviewing and responding to all questions received. The plan is to bring the completed study to the board later this summer. Chief Executive Officer McMillan gave the reminder that no decision has been made. Marketing is fielding calls from media and we are providing accurate information.

Commissioner Parker asked why it's taking months to review the draft. Chief Executive Officer McMillan stated we made a commitment to answer all questions received, and we are doing internal research to fully understand the dam and the history.

13. Commissioner Comments

None.

14. Motion to Adjourn

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners adjourn the regular meeting.

The meeting adjourned at 2:22pm.

Respectfully submitted,

Micaela Vasquez

Micaela Vas

Recording Secretary

HURON-CLINTON METROPOLITAN AUTHORITY

General Fund Changes in Fund Balance

	Original 2025 Budget	Amended 2025 Budget	04/30/2	2025	Prior Year 04/30/2024	Difference	% Change	2025 Remaining Balance
Revenues								
Property taxes	\$ 41,876,642	\$ 42,181,459		81,459	\$ 39,360,267	\$ 2,821,192	7.17%	
Park operations	25,476,888	25,410,335	•	53,315	5,079,892	(326,577)	-6.43%	•
Administrative Office operations	249,402	249,402	14	46,091	43,165	102,926	238.45%	,
Grants	10,000	10,000		6,890	-	6,890	0.00%	,
State Sources	701,834	743,834		42,000	-	42,000	0.00%	,
Donations	-	8,520		19,444	29,080	(9,636)	-33.14%	(10,924)
Foundation Support	-	61,460		18,182	7,130	11,052	155.00%	43,278
Sponsorship Revenue	-	-		3,000	-			
Interest	500,000	500,000		30,528	128,672	(98,144)	-76.27%	469,472
Sale of capital assets	125,000	125,000	19	90,000	-	190,000	0.00%	(65,000)
Transfer In		279		279	-	279	0.00%	
Total revenues	68,939,766	69,290,288	47,39	91,187	44,648,205	2,739,982	6.14%	\$ 21,902,101
Expenditures								
- Capital	3,133,892	3,513,086	1,4	75,723	850,599	625,124	73.49%	2,037,363
Major maintenance	2,124,729	2,826,132	•	10,166	160,619	49,547	30.85%	
Park operations	44,914,659	44,953,804	11,0	29,015	10,463,456	565,560	5.41%	
Administrative office	15,995,666	16,563,135	3,7	14,602	3,560,680	153,921	4.32%	12,848,533
Transfer Out	12,733,901	12,733,901		33,901	9,014,166	3,719,735	41.27%	
Total expenditures	78,902,847	80,590,058	29,1	63,407	24,049,520	5,113,887	21.26%	51,426,651
Net changes in fund balance	\$ (9,963,081)	\$ (11,299,770)	\$ 18,22	27,781	\$ 20,598,686	\$ (2,373,905)	-11.51%	
Fund balance, beginning of year	52,104,002	52,104,002						
Fund balance, end of year	\$ 42,140,921	\$ 40,804,233	70,3	31,783		\$ (1,336,688)	-3.17%	

		Current YTD	Prior Year		
Classification		Balance	YTD Total	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 10 - General Fund					
ASSETS					
ASSETS					
CASH					
Comerica Bank/Park Acct (LSC)		19,814.24	54,452.65	(34,638.41)	(63.61)
PNC Bank (KMP)		54,957.31	188,897.08	(133,939.77)	(70.91)
PNC Bank (W/LH)		25,401.52	59,140.75	(33,739.23)	(57.05)
PNC Bank (HM/IS)		49,755.45	122,878.83	(73,123.38)	(59.51)
Huntington Banks Of Mich (SC)		46,126.47	106,875.40	(60,748.93)	(56.84)
Comerica Bank/Park Acct (LE)		17,539.78	44,976.35	(27,436.57)	(61.00)
Comerica Bank/Operating		14,446,224.53	15,634,009.71	(1,187,785.18)	(7.60)
Petty Cash		3,250.00	3,250.00	.00	.00
Change Funds		68,950.00	68,950.00	.00	.00
Comerica Flexible Spending Account		32,701.71	29,936.81	2,764.90	9.24
· -	CASH Totals	\$14,764,721.01	\$16,313,367.58	(\$1,548,646.57)	(9.49%)
INVESTMENTS					
Money Market		4,876,537.72	4,656,242.96	220,294.76	4.73
Bank of Ann Arbor/CD		3,151,818.33	3,023,105.70	128,712.63	4.26
Flagstar Bank/C.D.		2,708,929.43	2,579,371.76	129,557.67	5.02
Michigan First Credit Union/C.D.		2,153,221.26	2,078,547.18	74,674.08	3.59
Public Service Credit Union		1,635.33	14,413.83	(12,778.50)	(88.65)
CIBC Bank/C.D.		1,050,316.54	997,714.81	52,601.73	5.27
1St Independ Natl Bk/C.D.		.00	1,008,181.70	(1,008,181.70)	(100.00)
Comerica Bank Govt Fund		8,077,013.54	7,705,460.06	371,553.48	4.82
Comerica-Business Money Market		3,547,119.59	6,416,002.37	(2,868,882.78)	(44.71)
Horizon Bank CD		1,502,448.09	4,521,460.96	(3,019,012.87)	(66.77)
Huron Valley Bank CD		4,289,220.37	3,653,916.24	635,304.13	17.39
Liberty Bank CD		3,189,535.62	3,086,781.18	102,754.44	3.33
Horizon Bank Money Market		267,591.45	263,389.34	4,202.11	1.60
U S TREASURY/AGENCIES		15,944,814.92	14,837,556.26	1,107,258.66	7.46
	INVESTMENTS Totals	\$50,760,202.19	\$54,842,144.35	(\$4,081,942.16)	(7.44%)
TAXES RECEIVABLE - COUNTIES					
Livingston County		105,907.40	87,372.44	18,534.96	21.21
Macomb County		1,114,025.36	832,345.21	281,680.15	33.84
Oakland County		1,583,899.60	693,123.88	890,775.72	128.52
Washtenaw County		63,941.94	234,174.43	(170,232.49)	(72.69)

	Current YTD	Prior Year		
Classification	Balance	YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund 10 - General Fund				
ASSETS				
ASSETS				
TAXES RECEIVABLE - COUNTIES				
Wayne County	2,320,782.95	1,841,315.67	479,467.28	26.04
Next Year Tax Levy Recv All Counties	(403,144.64)	.18	(403,144.82)	(223,969,344.44)
TAXES RECEIVABLE - COUNTIES Totals	\$4,785,412.61	\$3,688,331.81	\$1,097,080.80	29.74%
OTHER ASSETS				
Long Term Receivable	3,575,500.00	3,634,430.00	(58,930.00)	(1.62)
Accounts Receivable-Other	112,421.74	83,617.83	28,803.91	34.45
Due From Other Funds	120,213.28	944,752.00	(824,538.72)	(87.28)
Due From Grants	2,868.00	.00	2,868.00	+++
Prepaid Expenditures	(.03)	22,327.76	(22,327.79)	(100.00)
Self Insurance Retention Deposit	670,507.39	652,634.59	17,872.80	2.74
Warehouse Control	318,339.79	310,111.33	8,228.46	2.65
OTHER ASSETS Totals	\$4,799,850.17	\$5,647,873.51	(\$848,023.34)	(15.01%)
ASSETS Totals	\$75,110,185.98	\$80,491,717.25	(\$5,381,531.27)	(6.69%)
ASSETS TOTALS	\$75,110,185.98	\$80,491,717.25	(\$5,381,531.27)	(6.69%)
LIABILITIES AND FUND EQUITY				
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES				
Deferred Operating Revenue	134,252.44	128,305.87	5,946.57	4.63
Current Liabilities	1,095.42	11,055.96	(9,960.54)	(90.09)
Vouchers Payable	774,912.34	294,038.84	480,873.50	163.54
Deposits Payable	40,807.00	40,204.00	603.00	1.50
Acc Payroll/Benefits Pay	(194,962.16)	623,103.05	(818,065.21)	(131.29)
Court Ordered W/H Payable	293.50	293.50	.00	.00
Due To	290,225.26	2,808,440.81	(2,518,215.55)	(89.67)
Federal Withhold Tax Pay	2.66	2.66	.00	.00
Social Security Tax Pay	(155.74)	.00	(155.74)	+++
State Income Tax Payable	(5.51)	.00	(5.51)	+++
Union Dues Payable	656.00	648.00	8.00	1.23
Deferred Compensation Payable	(33.46)	(33.46)	.00	.00
HMCP Foundation	(2,750.00)	.00	(2,750.00)	+++
State Sales Tax Payable	8,216.66	9,285.53	(1,068.87)	(11.51)

	Current YTD	Prior Year	N I G	Cl. 0/
Classification Covers C	Balance	YTD Total	Net Change	Change %
Fund Category Governmental Funds Fund Type General Fund				
Fund 10 - General Fund				
LIABILITIES AND FUND EQUITY LIABILITIES				
LIABILITIES LIABILITIES				
CURRENT LIABILITIES				
Deferred Revenue	3,715,187.00	3,764,433.00	(49,246.00)	(1.31)
Flexible Spending Account-Dep Care W/H	7,423.13	6,620.09	803.04	12.13
Flexible Spending Account Dep Care W/TI Flexible Spending Account-Health W/H	4,729.31	2,767.45	1,961.86	70.89
Health Savings Account W/H	220.00	.00	220.00	+++
Emp DC Pension Contribution Payable	14.10	14.10	.00	.00
Seas DC ICMA Pens Plan	(2.07)	.00	(2.07)	+++
Voluntary Dependent Life	(536.40)	2,849.60	(3,386.00)	(118.82)
CURRENT LIABILITIES Totals	\$4,779,589.48	\$7,692,029.00	(\$2,912,439.52)	(37.86%)
LIABILITIES Totals	\$4,779,589.48	\$7,692,029.00	(\$2,912,439.52)	(37.86%)
LIABILITIES TOTALS	\$4,779,589.48	\$7,692,029.00	(\$2,912,439.52)	(37.86%)
FUND EQUITY				
FUND BALANCE				
NONSPENDABLE FUND BALANCE				
Inventory	348,755.15	338,797.15	9,958.00	2.94
Prepaid	132,187.90	190,455.60	(58,267.70)	(30.59)
NONSPENDABLE FUND BALANCE Totals	\$480,943.05	\$529,252.75	(\$48,309.70)	(9.13%)
RESTRICTED FUND BALANCE				
Lake St. Clair Marina Grant Reserve	395,777.86	354,960.06	40,817.80	11.50
Hudson Mills Canoe Livery Reserve	37,729.97	37,729.97	.00	.00
Purpose Restriction	110,750.84	.00	110,750.84	+++
RESTRICTED FUND BALANCE Totals	\$544,258.67	\$392,690.03	\$151,568.64	38.60%
ASSIGNED FUND BALANCE	2 252 000 47	2 226 527 44	26 272 02	70
Compensated Balances	3,352,899.47	3,326,527.44	26,372.03	.79
Planned Use of Fund Balance	14,320,048.00	8,850,000.00	5,470,048.00	61.81
ASSIGNED FUND BALANCE Totals COMMITTED FUND BALANCE	\$17,672,947.47	\$12,176,527.44	\$5,496,420.03	45.14%
Land	4,686,129.25	4,686,129.25	.00	.00
Encumbrances	4,686,129.25 1,503,892.82	2,948,290.82	.00 (1,444,398.00)	.00 (48.99)
Reserve For Restricted Funds	828,390.50	787,239.50	41,151.00	5.23
COMMITTED FUND BALANCE Totals	\$7,018,412.57	\$8,421,659.57	(\$1,403,247.00)	(16.66%)
COMMITTED FORD DALANCE TOTALS	Ψ/,010,712.3/	Ψυ,πετ,υυν.υ/	(ΨΙ,ΤΟΟ,ΖΠΛ.ΟΟ)	(10.0070)

	Current YTD	Prior Year		
Classification	Balance	YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type General Fund				
Fund 10 - General Fund				
FUND EQUITY				
FUND BALANCE				
UNASSIGNED FUND BALANCE				
Reserve Future Contingen.	26,484,440.68	30,680,872.65	(4,196,431.97)	(13.68)
UNASSIGNED FUND BALANCE Totals	\$26,484,440.68	\$30,680,872.65	(\$4,196,431.97)	(13.68%)
FUND BALANCE Totals	\$52,201,002.44	\$52,201,002.44	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes	\$52,201,002.44	\$52,201,002.44	\$0.00	0.00%
Prior Year Fund Equity Adjustment	98,186.56			
Fund Revenues	(47,391,187.41)			
Fund Expenses	29,163,406.79			
FUND EQUITY TOTALS	\$70,330,596.50	\$52,201,002.44	\$18,129,594.06	34.73%
LIABILITIES AND FUND EQUITY	\$75,110,185.98	\$59,893,031.44	\$15,217,154.54	25.41%
Fund 10 - General Fund Totals	\$0.00	\$20,598,685.81	(\$20,598,685.81)	(100.00%)
Fund Type General Fund Totals	\$0.00	\$20,598,685.81	(\$20,598,685.81)	(100.00%)
Fund Category Governmental Funds Totals	\$0.00	\$20,598,685.81	(\$20,598,685.81)	(100.00%)
Grand Totals	\$0.00	\$20,598,685.81	(\$20,598,685.81)	(100.00%)

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

		Amended	Current Month	YTD	YTD	Budget - YTD	%	D: V VTD
Account	Account Description	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
	- General Fund							
Function	n 2 - Transfer							
Davis	REVENUE							
Rever								
6000 6000.80	Transfer In - Capital Project Fund Transfer In - Capital Project Fund	278.93	278.93	.00	278.93	.00	100	00
00.00	6000 - Transfer In - Capital Project Fund Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00 \$0.00	100%	.00 \$0.00
	Revenue Totals	\$278.93 \$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
	REVENUE TOTALS	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00 \$0.00	100%	\$0.00
	Function 2 - Transfer Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
Function	n 8 - Operations	\$276.93	\$270.93	\$0.00	\$270.93	\$0.00	100%	\$0.00
FullCuoi	REVENUE							
Revei								
4300	Revenue-Self Operated	24,816,106.00	2,029,294.26	.00	4,726,693.92	20,089,412.08	19	5,048,437.78
4301	Revenue-Concessionaire	148,333.00	180.00	.00	3,701.15	144,631.85	2	2,191.53
4302	Non-taxable Food/Sundry sales	452,724.00	27,819.60	.00	40,368.71	412,355.29	9	46,771.49
4399	Contra Revenue	(6,828.00)	(8,697.00)	.00	(17,449.00)	10,621.00	256	(17,509.00)
4450	Donations	7,520.00	6,428.00	.00	18,303.84	(10,783.84)	243	25,205.52
4460	Foundation Support	61,459.65	2,352.32	.00	18,181.65	43,278.00	30	7,130.04
1100	Revenue Totals	\$25,479,314.65	\$2,057,377.18	\$0.00	\$4,789,800.27	\$20,689,514.38	19%	\$5,112,227.36
	REVENUE TOTALS		\$2,057,377.18	\$0.00	\$4,789,800.27	\$20,689,514.38	19%	\$5,112,227.36
	Function 8 - Operations Totals	\$25,479,314.65	\$2,057,377.18	\$0.00	\$4,789,800.27	\$20,689,514.38	19%	\$5,112,227.36
Function	9 - Administration	, -, -,-	, , , -	,	, ,,	, -,,-		1-7 7
	REVENUE							
Revei								
4200	Property Tax-Current	41,925,749.91	2,490.55	.00	41,925,749.91	.00	100	39,212,070.49
4210	Property Tax Prior	255,708.96	(364.62)	.00	255,708.96	.00	100	148,196.47
4300	Revenue-Self Operated	249,402.00	22,382.83	.00	146,091.22	103,310.78	59	43,164.76
4400	Grant Revenue	10,000.00	2,390.00	.00	6,890.00	3,110.00	69	.00
4410	State Sources	743,834.00	.00	.00	42,000.00	701,834.00	6	.00
4450	Donations	1,000.00	40.00	.00	1,140.00	(140.00)	114	3,874.11
4470	Sponsorship Revenue	.00	3,000.00	.00	3,000.00	(3,000.00)	+++	.00
4500	Interest Income	500,000.00	134,749.67	.00	30,528.12	469,471.88	6	128,672.23
5000	Sale of Capital Assets	125,000.00	.00	.00	190,000.00	(65,000.00)	152	.00
	Revenue Totals	\$43,810,694.87	\$164,688.43	\$0.00	\$42,601,108.21	\$1,209,586.66	97%	\$39,535,978.06
	REVENUE TOTALS	\$43,810,694.87	\$164,688.43	\$0.00	\$42,601,108.21	\$1,209,586.66	97%	\$39,535,978.06

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

		Amended	Current Month	YTD	YTD	Budget - YTD	%	
Account	Account Description	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 -	General Fund							
	Function 9 - Administration Totals	\$43,810,694.87	\$164,688.43	\$0.00	\$42,601,108.21	\$1,209,586.66	97%	\$39,535,978.06
	Fund 10 - General Fund Totals	\$69,290,288.45	\$2,222,344.54	\$0.00	\$47,391,187.41	\$21,899,101.04		\$44,648,205.42
	_							
	Grand Totals	\$69,290,288.45	\$2,222,344.54	\$0.00	\$47,391,187.41	\$21,899,101.04		\$44,648,205.42

	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General							
Category 70 - Other	278.93	278.93	.00	278.93	.00	100	.00
Activity 990 - General Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
Location 100 - Administrative Office	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
Function 2 - Transfer Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 380 - Outside Lease/Rent							
Category 10 - Site Operations	310,144.00	18,711.93	.00	111,130.91	199,013.09	36	115,788.76
Activity 380 - Outside Lease/Rent Totals	\$310,144.00	\$18,711.93	\$0.00	\$111,130.91	\$199,013.09	36%	\$115,788.76
Activity 590 - Tolling			·				. ,
Category 10 - Site Operations	460,330.00	67,410.00	.00	171,594.00	288,736.00	37	164,549.00
Activity 590 - Tolling Totals	\$460,330.00	\$67,410.00	\$0.00	\$171,594.00	\$288,736.00	37%	\$164,549.00
Activity 990 - General							
Category 30 - Sundry	.00	10.00	.00	30.00	(30.00)	+++	238.94
Activity 990 - General Totals	\$0.00	\$10.00	\$0.00	\$30.00	(\$30.00)	+++	\$238.94
Location 100 - Administrative Office	\$770,474.00	\$86,131.93	\$0.00	\$282,754.91	\$487,719.09	37%	\$280,576.70
Location 102 - Lake St. Clair							. ,
Activity 531 - Pool							
Category 10 - Site Operations	260,000.00	.00	.00	.00	260,000.00	0	.00
Category 20 - Food/Beverage	1,200.00	.00	.00	1.83	1,198.17	0	81.08
Activity 531 - Pool Totals	\$261,200.00	\$0.00	\$0.00	\$1.83	\$261,198.17	0%	\$81.08
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	120,000.00	3,790.50	.00	51,576.40	68,423.60	43	58,649.34
Category 20 - Food/Beverage	3,700.00	.00	.00	193.14	3,506.86	5	212.89
Category 30 - Sundry	400.00	.00	.00	2,369.00	(1,969.00)	592	.00
Activity 540 - Dockage/Boat Storage	\$124,100.00	\$3,790.50	\$0.00	\$54,138.54	\$69,961.46	44%	\$58,862.23
Activity 565 - Plaza Concession							. ,
Category 10 - Site Operations	35,000.00	.00	.00	.00	35,000.00	0	.00
Activity 565 - Plaza Concession Totals	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0%	\$0.00
Activity 590 - Tolling	, ,	•	•				,
Category 10 - Site Operations	2,026,129.00	164,745.00	.00	475,252.00	1,550,877.00	23	442,472.00
Activity 590 - Tolling Totals	\$2,026,129.00	\$164,745.00	\$0.00	\$475,252.00	\$1,550,877.00	23%	\$442,472.00

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	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 102 - Lake St. Clair							
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	42,500.00	4,500.00	.00	67,800.00	(25,300.00)	160	71,700.00
Activity 630 - Activity Center Rental	\$42,500.00	\$4,500.00	\$0.00	\$67,800.00	(\$25,300.00)	160%	\$71,700.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	75,250.00	13,047.50	.00	55,860.00	19,390.00	74	48,052.50
Activity 640 - Shelter Reservations	\$75,250.00	\$13,047.50	\$0.00	\$55,860.00	\$19,390.00	74%	\$48,052.50
Activity 655 - Par 3/Foot Golf							
Category 10 - Site Operations	61,000.00	3,850.00	.00	3,850.00	57,150.00	6	1,800.00
Category 20 - Food/Beverage	700.00	.00	.00	25.74	674.26	4	36.95
Category 30 - Sundry	1,100.00	62.68	.00	62.68	1,037.32	6	64.12
Activity 655 - Par 3/Foot Golf Totals	\$62,800.00	\$3,912.68	\$0.00	\$3,938.42	\$58,861.58	6%	\$1,901.07
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	47,000.00	.00	.00	.00	47,000.00	0	.00
Activity 660 - Disc/Adventure Golf	\$47,000.00	\$0.00	\$0.00	\$0.00	\$47,000.00	0%	\$0.00
Activity 670 - Trackless Train							
Category 10 - Site Operations	1.00	100.00	.00	400.00	(399.00)	40000	200.00
Activity 670 - Trackless Train Totals	\$1.00	\$100.00	\$0.00	\$400.00	(\$399.00)	40000	\$200.00
Activity 700 - Special Events							
Category 10 - Site Operations	49,901.00	2,130.00	.00	5,305.00	44,596.00	11	7,082.00
Activity 700 - Special Events Totals	\$49,901.00	\$2,130.00	\$0.00	\$5,305.00	\$44,596.00	11%	\$7,082.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	74,250.00	3,423.50	.00	10,330.50	63,919.50	14	13,005.00
Category 30 - Sundry	1,000.00	36.30	.00	119.51	880.49	12	440.19
Activity 880 - Interpretive Center/Mill	\$75,250.00	\$3,459.80	\$0.00	\$10,450.01	\$64,799.99	14%	\$13,445.19
Activity 990 - General							
Category 10 - Site Operations	3,000.00	771.91	.00	1,317.78	1,682.22	44	5,850.00
Category 20 - Food/Beverage	.00	.00	.00	117.95	(117.95)	+++	55.61
Category 70 - Other	600.00	25.00	.00	275.00	325.00	46	1,000.00
Activity 990 - General Totals	\$3,600.00	\$796.91	\$0.00	\$1,710.73	\$1,889.27	48%	\$6,905.61
Activity 991 - Joint Government Maint							
Category 10 - Site Operations	179,135.00	.00	.00	117,532.85	61,602.15	66	179,135.00
Activity 991 - Joint Government Maint	\$179,135.00	\$0.00	\$0.00	\$117,532.85	\$61,602.15	66%	\$179,135.00
Location 102 - Lake St. Clair Totals	\$2,981,866.00	\$196,482.39	\$0.00	\$792,389.38	\$2,189,476.62	27%	\$829,836.68

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	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 535 - Sprayzone							
Category 10 - Site Operations	254,651.00	1,800.00	.00	2,800.00	251,851.00	1	3,060.00
Category 20 - Food/Beverage	.00	.00	.00	201.36	(201.36)	+++	63.10
Category 30 - Sundry	2,790.00	.00	.00	.00	2,790.00	0	.00
Activity 535 - Sprayzone Totals	\$257,441.00	\$1,800.00	\$0.00	\$3,001.36	\$254,439.64	1%	\$3,123.10
Activity 538 - Beach	, ,	, ,	,	. ,	, ,		, ,
Category 20 - Food/Beverage	126,351.00	.00	.00	.00	126,351.00	0	.00
Activity 538 - Beach Totals	\$126,351.00	\$0.00	\$0.00	\$0.00	\$126,351.00	0%	\$0.00
Activity 540 - Dockage/Boat Storage	, ,	,	,	'	, ,		,
Category 10 - Site Operations	73,031.00	800.00	.00	66,200.00	6,831.00	91	71,725.00
Activity 540 - Dockage/Boat Storage	\$73,031.00	\$800.00	\$0.00	\$66,200.00	\$6,831.00	91%	\$71,725.00
Activity 550 - Boat Rental	, -,	,	,	, ,	1 - 7		, ,
Category 10 - Site Operations	183,579.00	.00	.00	.00	183,579.00	0	.00
Category 20 - Food/Beverage	14,683.00	.00	.00	14.50	14,668.50	0	60.72
Category 30 - Sundry	728.00	.00	.00	.00	728.00	0	.00
Activity 550 - Boat Rental Totals	\$198,990.00	\$0.00	\$0.00	\$14.50	\$198,975.50	0%	\$60.72
Activity 560 - Excursion Boat	7-20,000	4	4	4	4 = 2 3 7 2 3 2 3 2		7
Category 10 - Site Operations	38,696.00	.00	.00	.00	38,696.00	0	.00
Activity 560 - Excursion Boat Totals	\$38,696.00	\$0.00	\$0.00	\$0.00	\$38,696.00	0%	\$0.00
Activity 580 - Cross Country Skiing	420,020.00	40.00	40.00	40.00	400,000.00	• / 0	70.00
Category 10 - Site Operations	6,697.00	.00	.00	7,389.00	(692.00)	110	4,891.00
Category 20 - Food/Beverage	100.00	.00	.00	18.87	81.13	19	14.63
Category 30 - Sundry	.00	.00	.00	.00	.00	+++	11.34
Activity 580 - Cross Country Skiing	\$6,797.00	\$0.00	\$0.00	\$7,407.87	(\$610.87)	109%	\$4,916.97
Activity 590 - Tolling	φο,7 57 .00	φ0.00	ψ0.00	ψ7,107.07	(ψο10.07)	10370	ψ 1,510.57
Category 10 - Site Operations	2,963,709.00	313,177.00	.00	764,648.00	2,199,061.00	26	870,353.00
Activity 590 - Tolling Totals	\$2,963,709.00	\$313,177.00	\$0.00	\$764,648.00	\$2,199,061.00	26%	\$870,353.00
Activity 615 - Group Camping	Ψ2,303,703.00	Ψ515,177.00	ψ0.00	φ/ 0 1,0 10:00	Ψ2,133,001.00	20 70	φονο,333.00
Category 10 - Site Operations	7,455.00	795.00	.00	2,530.00	4,925.00	34	3,080.00
Category 30 - Sundry	550.00	.00	.00	.00	550.00	0	25.00
Activity 615 - Group Camping Totals	\$8,005.00	\$795.00	\$0.00	\$2,530.00	\$5,475.00	32%	\$3,105.00
Activity 635 - Mobile Stage	ψυ,υυσ.υυ	Ψ/ 23.00	Ψ0.00	Ψ2,330.00	Ψ3, 173.00	J2 /0	ψ5,105.00
Category 10 - Site Operations	4,200.00	.00	.00	1,800.00	2,400.00	43	4,050.00
Activity 635 - Mobile Stage Totals	\$4,200.00	\$0.00	\$0.00	\$1,800.00	\$2,400.00	43%	\$4,050.00
Activity 033 - Pioblic Stage Totals	ψ¬,∠υυ.υυ	φυ.υυ	φυ.υυ	φ1,000.00	ΨΖ, ΤΟΟ.ΟΟ	TJ /0	Ψ¬,∪∪∪.∪∪

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	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	113,400.00	16,475.00	.00	54,437.50	58,962.50	48	58,800.00
Activity 640 - Shelter Reservations	\$113,400.00	\$16,475.00	\$0.00	\$54,437.50	\$58,962.50	48%	\$58,800.00
Activity 650 - Golf Course							
Category 10 - Site Operations	1,311,882.00	112,335.50	.00	126,950.50	1,184,931.50	10	144,472.50
Category 20 - Food/Beverage	248,103.00	18,234.41	.00	19,777.06	228,325.94	8	25,932.86
Category 30 - Sundry	33,111.00	2,505.15	.00	3,032.27	30,078.73	9	3,147.80
Activity 650 - Golf Course Totals	\$1,593,096.00	\$133,075.06	\$0.00	\$149,759.83	\$1,443,336.17	9%	\$173,553.16
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	97,545.00	9,698.00	.00	19,224.00	78,321.00	20	19,813.00
Category 20 - Food/Beverage	1,800.00	.00	.00	1,630.00	170.00	91	.00
Category 30 - Sundry	17,000.00	173.38	.00	279.08	16,720.92	2	177.80
Activity 660 - Disc/Adventure Golf	\$116,345.00	\$9,871.38	\$0.00	\$21,133.08	\$95,211.92	18%	\$19,990.80
Activity 700 - Special Events							
Category 10 - Site Operations	25,400.00	2,370.00	.00	5,158.00	20,242.00	20	1,810.00
Category 20 - Food/Beverage	4,800.00	.00	.00	.00	4,800.00	0	.00
Category 30 - Sundry	1,400.00	.00	.00	.00	1,400.00	0	.00
Activity 700 - Special Events Totals	\$31,600.00	\$2,370.00	\$0.00	\$5,158.00	\$26,442.00	16%	\$1,810.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	23,520.00	3,622.00	.00	21,357.50	2,162.50	91	20,395.15
Category 20 - Food/Beverage	.00	.00	.00	.00	.00	+++	60.57
Category 30 - Sundry	5,000.00	200.93	.00	822.21	4,177.79	16	865.44
Activity 880 - Interpretive Center/Mill	\$28,520.00	\$3,822.93	\$0.00	\$22,179.71	\$6,340.29	78%	\$21,321.16
Activity 881 - Farm Learning Center							
Category 10 - Site Operations	48,040.00	3,390.00	.00	27,320.15	20,719.85	57	26,821.66
Category 20 - Food/Beverage	128,100.00	9,390.06	.00	17,149.81	110,950.19	13	27,976.93
Category 30 - Sundry	16,000.00	1,189.87	.00	6,385.05	9,614.95	40	6,739.14
Activity 881 - Farm Learning Center	\$192,140.00	\$13,969.93	\$0.00	\$50,855.01	\$141,284.99	26%	\$61,537.73
Activity 882 - Mobile Learning Center							
Category 10 - Site Operations	11,000.00	1,075.00	.00	17,048.50	(6,048.50)	155	14,816.50
Activity 882 - Mobile Learning Center	\$11,000.00	\$1,075.00	\$0.00	\$17,048.50	(\$6,048.50)	155%	\$14,816.50
Activity 990 - General		• •	·		• • • •		
Category 10 - Site Operations	9,500.00	135.00	.00	7,285.00	2,215.00	77	16,050.00
Category 20 - Food/Beverage	300.00	.00	.00	13.75	286.25	5	39.89
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Organization Amended Budget Current Month Transactions YTD Fransactions Budget - YTD Fransactions % Rec'd Prior Year YTD Fund 10 - General Fund REVENUE Function 8 - Operations Function 104 - Kensington Functivity 990 - General Functivity 990 - General Functivity 990 - General Totals Functivity 990 - General Totals \$15,800.00 \$337.50 \$5,662.50 6 2,234.70 Activity 991 - Joint Government Maint Category 10 - Site Operations 3,300.00 .00 .00 7,295.78 (3,995.78) 221 2,000.00
Fund 10 - General Fund REVENUE Function 8 - Operations Location 104 - Kensington Activity 990 - General Category 70 - Other Activity 990 - General Totals Activity 990 - General Totals Activity 991 - Joint Government Maint
REVENUE Function 8 - Operations Location 104 - Kensington Activity 990 - General Category 70 - Other Activity 990 - General Totals Activity 990 - General Totals Activity 991 - Joint Government Maint Activity 991 - Joint Government Maint
Function 8 - Operations Location 104 - Kensington Activity 990 - General Category 70 - Other Activity 990 - General Totals Activity 990 - General Totals Activity 991 - Joint Government Maint
Location 104 - Kensington Activity 990 - General Category 70 - Other Activity 990 - General Totals Activity 990 - General Totals Activity 991 - Joint Government Maint Activity 991 - Very 104 - Kensington Activity 990 - General Totals \$15,800.00 \$31.00 \$0.00 \$7,636.25 \$8,163.75 \$48% \$18,324.59
Activity 990 - General Category 70 - Other Activity 990 - General Totals Activity 990 - General Totals Activity 990 - General Totals \$15,800.00 \$366.00 \$0.00 \$7,636.25 \$8,163.75 48% \$18,324.59 Activity 991 - Joint Government Maint
Category 70 - Other 6,000.00 231.00 .00 337.50 5,662.50 6 2,234.70 Activity 990 - General Totals \$15,800.00 \$366.00 \$0.00 \$7,636.25 \$8,163.75 48% \$18,324.59 Activity 991 - Joint Government Maint \$15,800.00 \$15,800.00 \$10,000 \$10
Activity 990 - General Totals \$15,800.00 \$366.00 \$0.00 \$7,636.25 \$8,163.75 48% \$18,324.59 Activity 991 - Joint Government Maint
Activity 991 - Joint Government Maint
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Category 10 - Site Operations 3,300.00 .00 .00 7,295.78 (3.995.78) 221 2.000.00
Activity 991 - Joint Government Maint \$3,300.00 \$0.00 \$0.00 \$7,295.78 (\$3,995.78) 221% \$2,000.00
Location 104 - Kensington Totals \$5,782,421.00 \$497,597.30 \$0.00 \$1,181,105.39 \$4,601,315.61 20% \$1,329,487.73
Location 106 - Lower Huron/Will/Oakwoods
Activity 531 - Pool
Category 10 - Site Operations 80,000.00 .00 .00 .00 80,000.00 0 .00
Category 20 - Food/Beverage 21,800.00 .00 .00 .00 21,800.00 0 .00
Category 30 - Sundry 850.00 .00 .00 850.00 0 .00
Activity 531 - Pool Totals \$102,650.00 \$0.00 \$0.00 \$0.00 \$102,650.00 0% \$0.00
Activity 532 - Waterpark
Category 10 - Site Operations 700,000.00 .00 .00 .00 700,000.00 0 .00
Category 20 - Food/Beverage 110,000.00 .00 .00 .00 110,000.00 0 .00
Category 30 - Sundry 3,500.00 .00 .00 .00 3,500.00 0 .00
Activity 532 - Waterpark Totals \$813,500.00 \$0.00 \$0.00 \$0.00 \$813,500.00 0% \$0.00
Activity 550 - Boat Rental
Category 10 - Site Operations 10,200.00 .00 .00 .00 10,200.00 0 .00
Category 20 - Food/Beverage 150.00 .00 .00 150.00 0 12.68
Activity 550 - Boat Rental Totals \$10,350.00 \$0.00 \$0.00 \$0.00 \$10,350.00 0% \$12.68
Activity 590 - Tolling
Category 10 - Site Operations 1,096,870.00 68,805.00 .00 170,877.00 925,993.00 16 178,420.00
Activity 590 - Tolling Totals \$1,096,870.00 \$68,805.00 \$0.00 \$170,877.00 \$925,993.00 16% \$178,420.00
Activity 610 - Family Camping
Category 10 - Site Operations 10,500.00 .00 .00 500.00 10,000.00 5 5,400.00
Category 30 - Sundry 1,000.00 .00 .00 .00 1,000.00 0 46.20
Activity 610 - Family Camping Totals \$11,500.00 \$0.00 \$0.00 \$500.00 \$11,000.00 4% \$5,446.20
Activity 615 - Group Camping
Category 10 - Site Operations 1,500.00 490.00 .00 775.00 725.00 52 1,205.00
Category 30 - Sundry 100.00 .00 .00 100.00 0 23.58
Activity 615 - Group Camping Totals \$1,600.00 \$490.00 \$0.00 \$775.00 \$825.00 48% \$1,228.58

	Amended	Current Month	YTD	YTD	Budget - YTD	%	, ,
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 106 - Lower Huron/Will/Oakwoods	5						
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	83,000.00	9,575.00	.00	47,450.00	35,550.00	57	46,450.00
Activity 640 - Shelter Reservations	\$83,000.00	\$9,575.00	\$0.00	\$47,450.00	\$35,550.00	57%	\$46,450.00
Activity 650 - Golf Course							
Category 10 - Site Operations	850,000.00	75,021.00	.00	78,099.00	771,901.00	9	104,022.00
Category 20 - Food/Beverage	189,000.00	16,619.90	.00	17,170.50	171,829.50	9	19,340.21
Category 30 - Sundry	19,000.00	1,929.85	.00	2,200.89	16,799.11	12	3,194.18
Activity 650 - Golf Course Totals	\$1,058,000.00	\$93,570.75	\$0.00	\$97,470.39	\$960,529.61	9%	\$126,556.39
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	1,600.00	.00	.00	279.00	1,321.00	17	592.00
Activity 660 - Disc/Adventure Golf	\$1,600.00	\$0.00	\$0.00	\$279.00	\$1,321.00	17%	\$592.00
Activity 700 - Special Events							
Category 10 - Site Operations	9,700.00	.00	.00	.00	9,700.00	0	480.00
Category 20 - Food/Beverage	3,500.00	.00	.00	.00	3,500.00	0	.00
Category 30 - Sundry	1,400.00	.00	.00	.00	1,400.00	0	.00
Activity 700 - Special Events Totals	\$14,600.00	\$0.00	\$0.00	\$0.00	\$14,600.00	0%	\$480.00
Activity 880 - Interpretive Center/Mill		•	·	•	. ,		·
Category 10 - Site Operations	15,200.00	851.00	.00	3,001.00	12,199.00	20	3,342.00
Category 20 - Food/Beverage	150.00	.00	.00	.00	150.00	0	.00
Category 30 - Sundry	2,900.00	120.17	.00	716.23	2,183.77	25	255.76
Activity 880 - Interpretive Center/Mill	\$18,250.00	\$971.17	\$0.00	\$3,717.23	\$14,532.77	20%	\$3,597.76
Activity 882 - Mobile Learning Center	. ,	·	•		. ,		
Category 10 - Site Operations	10,000.00	1,868.75	.00	8,028.75	1,971.25	80	6,672.50
Activity 882 - Mobile Learning Center	\$10,000.00	\$1,868.75	\$0.00	\$8,028.75	\$1,971.25	80%	\$6,672.50
Activity 884 - Community Outreach Interp		, ,	,	1-7-	1 /-		1 - 7
Category 10 - Site Operations	21,830.33	2,925.00	.00	4,647.33	17,183.00	21	.00
Activity 884 - Community Outreach	\$21,830.33	\$2,925.00	\$0.00	\$4,647.33	\$17,183.00	21%	\$0.00
Activity 990 - General	Ψ==/00000	Ţ _/ =====	4	7 ./ 5	4/		4
Category 10 - Site Operations	.00	3.15	.00	3.15	(3.15)	+++	.00
Category 70 - Other	1,200.00	150.00	.00	471.60	728.40	39	12.00
Activity 990 - General Totals	\$1,200.00	\$153.15	\$0.00	\$474.75	\$725.25	40%	\$12.00
Location 106 - Lower	\$3,244,950.33	\$178,358.82	\$0.00	\$334,219.45	\$2,910,730.88	10%	\$369,468.11

Organization							Ju	illinary Listing
Function 8 - Operations Location 1.08 - Hudson Mills Dexter Delhi				YTD	YTD			
REVENUE Function 8 - Operations Location 108 - Hudson Mills / Dexter / Delhi Activity 550 - Boat Rental Category 10 - Site Operations 64,500.00 \$0.00 \$0.00 \$0.00 \$0.00 \$64,500.00 \$0.00 \$0.00 \$64,500.00 \$0.00 \$0.00 \$64,500.00 \$0.00 \$0.00 \$64,500.00 \$0.00 \$0.00 \$64,500.00 \$0.00 \$0.00 \$64,500.00 \$0	Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Function 8 - Operations Location 108 - Hudson Mills / Dexter / Delhi	Fund 10 - General Fund							
Category 10 - Site Operations Section Se	REVENUE							
Activity 550 - Boat Rental Category 10 - Site Operations Activity 550 - Boat Rental Totals Activity 550 - Tolling Category 10 - Site Operations Activity 550 - Tolling Category 10 - Site Operations Activity 550 - Tolling Totals Activity 615 - Group Camping Category 10 - Site Operations Category 10 - Site Operations Category 30 - Sundry Activity 615 - Group Camping Category 10 - Site Operations Activity 615 - Group Camping Category 10 - Site Operations Category 30 - Sundry Activity 615 - Group Camping Category 10 - Site Operations Category 30 - Sundry Activity 635 - Mobile Stage Category 10 - Site Operations Category 10 - Site Operations Activity 635 - Mobile Stage Category 10 - Site Operations Category 20 - Food/Beverage Category 30 - Sundry Activity 650 - Golf Course Totals Activity 650 - Golf Course Totals Activity 650 - Golf Course Totals Activity 650 - Site Operations Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 700 - Special Events Category 10 - Site Operations Categ	Function 8 - Operations							
Category 10 - Site Operations 64,500.00 .00 .00 .64,500.00 .00 .00 Activity 550 - Tolling \$64,500.00 \$0.00 \$0.00 \$0.00 \$64,500.00 .00 \$0.00 Category 10 - Site Operations \$69,531.00 49,137.00 .00 134,278.00 435,253.00 24 138,144.00 Activity 615 - Group Camping 2,875.00 335.00 .00 885.00 1,990.00 31 1,220.00 Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 635 - Mobile Stage 44,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage 569,000 \$0.00 .00 .00 .00 .00 +++ 600.00 Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 +++ \$600.00 Activity 635 - Solfer Operations 26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00	Location 108 - Hudson Mills/Dexter/Delhi							
Activity 550 - Boat Rental Totals	Activity 550 - Boat Rental							
Activity 590 - Tolling 569,531.00 49,137.00 .00 134,278.00 435,253.00 24 138,144.00 Activity 590 - Tolling Totals \$569,531.00 \$49,137.00 \$0.00 \$134,278.00 \$435,253.00 24% \$138,144.00 Activity 615 - Group Camping 2,875.00 335.00 .00 885.00 1,990.00 31 1,220.00 Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 635 - Mobile Stage 44,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage Totals \$0.00 .00 .00 .00 .00 .00 ++ 600.00 Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 ++ \$600.00 Activity 640 - Shelter Reservations 26,500.00 4,500.00 \$0.00 \$11,300.00 \$15,200.00 43 \$9,900.00 Activity 640 - Shelter Reservations \$26,500.00 \$4,500.00 \$0.0	Category 10 - Site Operations		.00	.00	.00		0	.00
Category 10 - Site Operations 569,531.00 49,137.00 .00 134,278.00 435,253.00 24 138,144.00 Activity 615 - Group Camping 569,531.00 \$49,137.00 \$0.00 \$134,278.00 \$435,253.00 24% \$138,144.00 Category 10 - Site Operations 2,875.00 335.00 .00 885.00 1,990.00 31 1,220.00 Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 615 - Group Camping Totals \$4,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage 50.00 .00 .00 .00 .00 .00 .00 .00 +++ 600.00 Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 +++ \$600.00 Activity 640 - Shelter Reservations \$0.00 \$0.00 \$0.00 \$11,300.00 \$15,200.00 43 \$9,900.00 Activity 640 - Shelter Reservations \$26,500.00	Activity 550 - Boat Rental Totals	\$64,500.00	\$0.00	\$0.00	\$0.00	\$64,500.00	0%	\$0.00
Activity 615 - Group Camping Category 10 - Site Operations Activity 635 - Mobile Stage Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Activity 650 - Golf Course Category 10 - Site Operations Activity 650 - Golf Course Activity 650 - Solf Course Totals Activity 650 - Solf Course Totals Activity 650 - Solf Course Totals Activity 660 - Disc/Adventure Golf Category 10 - Site Operations Activity 660 - Disc/Adventure Golf Category 10 - Site Operations Activity 660 - Disc/Adventure Golf Activity 660 -	Activity 590 - Tolling							
Activity 615 - Group Camping Category 10 - Site Operations 2,875.00 335.00 .00 885.00 1,990.00 31 1,220.00 Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 615 - Group Camping Totals \$4,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage Sage	Category 10 - Site Operations	569,531.00	49,137.00	.00	134,278.00	435,253.00	24	138,144.00
Category 10 - Site Operations 2,875.00 335.00 .00 885.00 1,990.00 31 1,220.00 Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 615 - Group Camping Totals \$4,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage .00 .00 .00 .00 .00 .00 +++ 600.00 Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 +++ 600.00 Activity 640 - Shelter Reservations 26,500.00 4,500.00 0 11,300.00 \$15,200.00 43 9,900.00 Activity 650 - Golf Course 26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00 43 9,900.00 Activity 650 - Golf Course 930,500.00 69,613.41 .00 81,477.71 849,022.29 9 81,704.22 Category 10 - Site Operations 930,500.00 69,613.41 .00	Activity 590 - Tolling Totals	\$569,531.00	\$49,137.00	\$0.00	\$134,278.00	\$435,253.00	24%	\$138,144.00
Category 30 - Sundry 1,125.00 141.49 .00 334.39 790.61 30 424.46 Activity 615 - Group Camping Totals \$4,000.00 \$476.49 \$0.00 \$1,219.39 \$2,780.61 30% \$1,644.46 Activity 635 - Mobile Stage .00 .00 .00 .00 .00 +++ 600.00 Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 +++ 600.00 Activity 640 - Shelter Reservations 26,500.00 \$4,500.00 .00 11,300.00 \$15,200.00 43 9,900.00 Activity 640 - Shelter Reservations \$26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00 43% \$9,900.00 Activity 640 - Shelter Reservations \$26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00 43% \$9,900.00 Activity 650 - Golf Course \$26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00 43% \$9,900.00 Activity 650 - Golf Course \$25,500.00 \$4,500.00 \$0.00 \$14,808.6	Activity 615 - Group Camping							
Activity 615 - Group Camping Totals Activity 635 - Mobile Stage Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 650 - Golf Course Category 20 - Food/Beverage Category 20 - Food/Beverage Activity 650 - Golf Course Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 650 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Say, 80,000 Say,	Category 10 - Site Operations	2,875.00	335.00	.00	885.00	1,990.00	31	1,220.00
Activity 635 - Mobile Stage Category 10 - Site Operations .00 .00 .00 .00 .00 .00 .00 .00 .4++ 600.00 .00 Activity 645 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$+++ \$600.00 .00	Category 30 - Sundry	1,125.00	141.49	.00	334.39	790.61	30	424.46
Activity 635 - Mobile Stage Category 10 - Site Operations Source So	Activity 615 - Group Camping Totals	\$4,000.00	\$476.49	\$0.00	\$1,219.39	\$2,780.61	30%	\$1,644.46
Activity 635 - Mobile Stage Totals \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1.00 \$	Activity 635 - Mobile Stage		·	·				
Activity 635 - Mobile Stage Totals Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 650 - Golf Course Category 10 - Site Operations Activity 650 - Golf Course Category 20 - Food/Beverage Category 30 - Sundry Activity 650 - Golf Course Totals Activity 660 - Disc/Adventure Golf Category 30 - Site Operations Activity 660 - Disc/Adventure Golf Category 30 - Site Operations Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Salva - Sundry Activity 660 - Disc/Adventure Golf Salva - Sundry Activity 660 - Disc/Adventure Golf Salva - Sundry Activity 700 - Special Events Category 10 - Site Operations Activity 700 - Special Events Category 20 - Food/Beverage Goloo Category 20 - Food/Beverage Goloo Augusta - Sundry Alva - Sund	Category 10 - Site Operations	.00	.00	.00	.00	.00	+++	600.00
Activity 640 - Shelter Reservations Category 10 - Site Operations Activity 640 - Shelter Reservations Activity 640 - Shelter Reservations Activity 650 - Golf Course Category 10 - Site Operations Category 20 - Food/Beverage Activity 650 - Golf Course Category 30 - Sundry Activity 650 - Golf Course Category 30 - Sundry Activity 650 - Golf Course Category 30 - Sundry Activity 650 - Golf Course Totals Activity 650 - Golf Course Totals Activity 660 - Disc/Adventure Golf Category 10 - Site Operations Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Category 30 - Sundry Activity 660 - Disc/Adventure Golf Activity 700 - Special Events Category 10 - Site Operations Activity 700 - Special Events Category 20 - Food/Beverage 600.00 Category 20 - Food/Beverage 600.00 Activity 600.00 Acti	Activity 635 - Mobile Stage Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$600.00
Category 10 - Site Operations 26,500.00 4,500.00 .00 11,300.00 15,200.00 43 9,900.00 Activity 640 - Shelter Reservations \$26,500.00 \$4,500.00 \$0.00 \$11,300.00 \$15,200.00 43% \$9,900.00 Activity 650 - Golf Course Category 10 - Site Operations 930,500.00 69,613.41 .00 81,477.71 849,022.29 9 81,704.22 Category 20 - Food/Beverage 152,120.00 12,572.44 .00 14,808.69 137,311.31 10 12,937.06 Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 660 - Disc/Adventure Golf \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 700 - Special Events \$3	Activity 640 - Shelter Reservations							
Activity 650 - Golf Course Category 10 - Site Operations 930,500.00 69,613.41 .00 81,477.71 849,022.29 9 81,704.22 Category 20 - Food/Beverage 152,120.00 12,572.44 .00 14,808.69 137,311.31 10 12,937.06 Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf Category 10 - Site Operations 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Category 10 - Site Operations	26,500.00	4,500.00	.00	11,300.00	15,200.00	43	9,900.00
Activity 650 - Golf Course Category 10 - Site Operations 930,500.00 69,613.41 .00 81,477.71 849,022.29 9 81,704.22 Category 20 - Food/Beverage 152,120.00 12,572.44 .00 14,808.69 137,311.31 10 12,937.06 Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf Category 10 - Site Operations 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 640 - Shelter Reservations	\$26,500.00	\$4,500.00	\$0.00				\$9,900.00
Category 20 - Food/Beverage 152,120.00 12,572.44 .00 14,808.69 137,311.31 10 12,937.06 Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 650 - Golf Course			·				
Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Category 10 - Site Operations	930,500.00	69,613.41	.00	81,477.71	849,022.29	9	81,704.22
Category 30 - Sundry 24,320.00 2,589.39 .00 3,136.77 21,183.23 13 3,167.91 Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Category 20 - Food/Beverage	152,120.00	12,572.44	.00	14,808.69	137,311.31	10	12,937.06
Activity 650 - Golf Course Totals \$1,106,940.00 \$84,775.24 \$0.00 \$99,423.17 \$1,007,516.83 9% \$97,809.19 Activity 660 - Disc/Adventure Golf Category 10 - Site Operations 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00		24,320.00	2,589.39	.00	3,136.77	21,183.23	13	3,167.91
Category 10 - Site Operations 30,500.00 4,373.00 .00 11,334.00 19,166.00 37 13,513.00 Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 650 - Golf Course Totals	\$1,106,940.00	\$84,775.24	\$0.00		\$1,007,516.83	9%	\$97,809.19
Category 30 - Sundry 325.00 62.26 .00 90.56 234.44 28 59.43 Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 660 - Disc/Adventure Golf							
Activity 660 - Disc/Adventure Golf \$30,825.00 \$4,435.26 \$0.00 \$11,424.56 \$19,400.44 37% \$13,572.43 Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Category 10 - Site Operations	30,500.00	4,373.00	.00	11,334.00	19,166.00	37	13,513.00
Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Category 30 - Sundry	325.00	62.26	.00	90.56	234.44	28	59.43
Activity 700 - Special Events Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 660 - Disc/Adventure Golf	\$30,825.00	\$4,435.26	\$0.00	\$11,424.56	\$19,400.44	37%	\$13,572.43
Category 10 - Site Operations 8,400.00 900.00 .00 2,416.00 5,984.00 29 1,102.00 Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	Activity 700 - Special Events			•	. ,	. ,		, ,
Category 20 - Food/Beverage 600.00 .00 .00 640.00 (40.00) 107 378.00	, -	8,400.00	900.00	.00	2,416.00	5,984.00	29	1,102.00
	Category 20 - Food/Beverage	600.00	.00	.00	640.00	(40.00)	107	•
	Activity 700 - Special Events Totals	\$9,000.00	\$900.00	\$0.00	\$3,056.00	\$5,944.00	34%	\$1,480.00
Activity 880 - Interpretive Center/Mill	, -		•	•	. ,			, ,
Category 10 - Site Operations 10,260.00 1,145.00 .00 5,903.00 4,357.00 58 11,625.00	,	10,260.00	1,145.00	.00	5,903.00	4,357.00	58	11,625.00
Category 30 - Sundry 3,679.00 80.00 .00 1,208.00 2,471.00 33 945.00		•	,		,	,		•
Activity 880 - Interpretive Center/Mill \$13,939.00 \$1,225.00 \$0.00 \$7,111.00 \$6,828.00 51% \$12,570.00								

						0 41	
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 990 - General							
Category 10 - Site Operations	3,300.00	5,150.00	.00	5,151.00	(1,851.00)	156	792.00
Category 20 - Food/Beverage	7,300.00	230.15	.00	1,202.58	6,097.42	16	2,169.68
Category 30 - Sundry	550.00	23.58	.00	72.62	477.38	13	22.62
Category 70 - Other	3,150.00	.00	.00	150.00	3,000.00	5	310.00
Activity 990 - General Totals	\$14,300.00	\$5,403.73	\$0.00	\$6,576.20	\$7,723.80	46%	\$3,294.30
Activity 991 - Joint Government Maint			·				. ,
Category 10 - Site Operations	8,100.00	.00	.00	.00	8,100.00	0	.00
Activity 991 - Joint Government Maint	\$8,100.00	\$0.00	\$0.00	\$0.00	\$8,100.00	0%	\$0.00
Location 108 - Hudson	\$1,847,635.00	\$150,852.72	\$0.00	\$274,388.32	\$1,573,246.68	15%	\$279,014.38
Location 109 - Stony Creek	, , ,	, ,	,	, ,	, , ,		. ,
Activity 537 - Ripslide							
Category 10 - Site Operations	115,800.00	.00	.00	.00	115,800.00	0	.00
Activity 537 - Ripslide Totals	\$115,800.00	\$0.00	\$0.00	\$0.00	\$115,800.00	0%	\$0.00
Activity 538 - Beach	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
Category 10 - Site Operations	90,050.00	.00	.00	.00	90,050.00	0	.00
Category 20 - Food/Beverage	177,642.00	.00	.00	.00	177,642.00	0	599.17
Category 30 - Sundry	13,500.00	.00	.00	.00	13,500.00	0	.00
Activity 538 - Beach Totals	\$281,192.00	\$0.00	\$0.00	\$0.00	\$281,192.00	0%	\$599.17
Activity 540 - Dockage/Boat Storage	, , ,	,	,	,	, , , , , , , , , , , , , , , , , , , ,		1
Category 10 - Site Operations	57,000.00	8,000.00	.00	39,600.00	17,400.00	69	37,400.00
Activity 540 - Dockage/Boat Storage	\$57,000.00	\$8,000.00	\$0.00	\$39,600.00	\$17,400.00	69%	\$37,400.00
Activity 550 - Boat Rental	40.70000	4-7	75.55	4-2/200100	4-17		42.7.22.22
Category 10 - Site Operations	145,000.00	.00	.00	.00	145,000.00	0	.00
Category 20 - Food/Beverage	10,000.00	.00	.00	17.80	9,982.20	0	331.42
Category 30 - Sundry	2,000.00	.00	.00	.00	2,000.00	0	.00
Activity 550 - Boat Rental Totals	\$157,000.00	\$0.00	\$0.00	\$17.80	\$156,982.20	0%	\$331.42
Activity 580 - Cross Country Skiing	4 7	4	75.55	7	T-00/00-0-0		7
Category 10 - Site Operations	4,995.00	.00	.00	5,364.00	(369.00)	107	1,528.00
Category 20 - Food/Beverage	300.00	.00	.00	290.00	10.00	97	22.00
Activity 580 - Cross Country Skiing	\$5,295.00	\$0.00	\$0.00	\$5,654.00	(\$359.00)	107%	\$1,550.00
Activity 590 - Tolling	7-7-55.50	Ψ0.00	40.00	72,0000	(+355.55)	,,,	T =/550.00
Category 10 - Site Operations	2,531,290.00	225,520.00	.00	555,946.00	1,975,344.00	22	638,196.00
Activity 590 - Tolling Totals	\$2,531,290.00	\$225,520.00	\$0.00	\$555,946.00	\$1,975,344.00	22%	\$638,196.00
Activity 999 Foliais	Ψ 2 /331/230:00	Ψ223/320:00	ψ0.00	φ333/3 10:00	Ψ±/3/3/3/11100	/0	Ψ030/130.00

						Su	Illinary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund			'				
REVENUE							
Function 8 - Operations							
Location 109 - Stony Creek							
Activity 610 - Family Camping							
Category 10 - Site Operations	47,500.00	3,925.00	.00	9,750.00	37,750.00	21	7,875.00
Category 20 - Food/Beverage	400.00	.00	.00	.00	400.00	0	.00
Category 30 - Sundry	13,572.00	.00	.00	.00	13,572.00	0	.00
Activity 610 - Family Camping Totals	\$61,472.00	\$3,925.00	\$0.00	\$9,750.00	\$51,722.00	16%	\$7,875.00
Activity 635 - Mobile Stage							
Category 10 - Site Operations	1,200.00	600.00	.00	1,200.00	.00	100	.00
Activity 635 - Mobile Stage Totals	\$1,200.00	\$600.00	\$0.00	\$1,200.00	\$0.00	100%	\$0.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	113,100.00	13,987.50	.00	46,237.50	66,862.50	41	58,499.50
Activity 640 - Shelter Reservations	\$113,100.00	\$13,987.50	\$0.00	\$46,237.50	\$66,862.50	41%	\$58,499.50
Activity 650 - Golf Course							
Category 10 - Site Operations	1,320,000.00	103,452.00	.00	111,719.00	1,208,281.00	8	106,547.69
Category 20 - Food/Beverage	306,900.00	19,488.80	.00	21,201.34	285,698.66	7	25,556.34
Category 30 - Sundry	28,000.00	2,792.03	.00	3,031.10	24,968.90	11	5,311.79
Activity 650 - Golf Course Totals	\$1,654,900.00	\$125,732.83	\$0.00	\$135,951.44	\$1,518,948.56	8%	\$137,415.82
Activity 660 - Disc/Adventure Golf							
Category 10 - Site Operations	29,500.00	1,871.00	.00	3,191.00	26,309.00	11	5,759.00
Category 20 - Food/Beverage	3,000.00	5.00	.00	5.00	2,995.00	0	185.50
Category 30 - Sundry	560.00	7.55	.00	7.55	552.45	1	7.55
Activity 660 - Disc/Adventure Golf	\$33,060.00	\$1,883.55	\$0.00	\$3,203.55	\$29,856.45	10%	\$5,952.05
Activity 700 - Special Events							
Category 20 - Food/Beverage	2,000.00	180.00	.00	180.00	1,820.00	9	.00
Category 30 - Sundry	1,400.00	.00	.00	.00	1,400.00	0	.00
Activity 700 - Special Events Totals	\$3,400.00	\$180.00	\$0.00	\$180.00	\$3,220.00	5%	\$0.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	30,334.32	4,720.32	.00	20,094.07	10,240.25	66	18,203.25
Category 30 - Sundry	500.00	.00	.00	.00	500.00	0	.00
Activity 880 - Interpretive Center/Mill	\$30,834.32	\$4,720.32	\$0.00	\$20,094.07	\$10,740.25	65%	\$18,203.25
Activity 882 - Mobile Learning Center							
Category 10 - Site Operations	15,000.00	2,625.00	.00	7,297.00	7,703.00	49	5,754.50
Activity 882 - Mobile Learning Center	\$15,000.00	\$2,625.00	\$0.00	\$7,297.00	\$7,703.00	49%	\$5,754.50
Activity 990 - General	•	-			·		
Category 10 - Site Operations	50,320.00	4,950.00	.00	31,710.00	18,610.00	63	21,085.00

						0 41	
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 109 - Stony Creek							
Activity 990 - General							
Category 20 - Food/Beverage	122.00	.00	.00	41.99	80.01	34	.00
Category 30 - Sundry	1,750.00	.00	.00	.00	1,750.00	0	.00
Category 70 - Other	.00	.00	.00	.00	.00	+++	(15.00)
Activity 990 - General Totals	\$52,192.00	\$4,950.00	\$0.00	\$31,751.99	\$20,440.01	61%	\$21,070.00
Activity 991 - Joint Government Maint	. ,		·		, ,		. ,
Category 10 - Site Operations	18,260.00	.00	.00	.00	18,260.00	0	18,260.00
Activity 991 - Joint Government Maint	\$18,260.00	\$0.00	\$0.00	\$0.00	\$18,260.00	0%	\$18,260.00
Location 109 - Stony Creek Totals	\$5,130,995.32	\$392,124.20	\$0.00	\$856,883.35	\$4,274,111.97	17%	\$951,106.71
Location 112 - Lake Erie			·	, ,			. ,
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	210,000.00	15,612.00	.00	29,945.00	180,055.00	14	31,563.00
Category 20 - Food/Beverage	2,900.00	2.00	.00	, 30.44	2,869.56	1	104.03
Category 30 - Sundry	500.00	.00	.00	.00	500.00	0	.00
Activity 540 - Dockage/Boat Storage	\$213,400.00	\$15,614.00	\$0.00	\$29,975.44	\$183,424.56	14%	\$31,667.03
Activity 590 - Tolling	, ,, ,,	1 - 7	,	1 - 1 -	,,	-	, - ,
Category 10 - Site Operations	580,000.00	99,080.00	.00	228,253.00	351,747.00	39	243,934.00
Activity 590 - Tolling Totals	\$580,000.00	\$99,080.00	\$0.00	\$228,253.00	\$351,747.00	39%	\$243,934.00
Activity 640 - Shelter Reservations	, ,	1/	,	, -,	,		1 -7
Category 10 - Site Operations	14,000.00	1,400.00	.00	4,600.00	9,400.00	33	5,550.00
Activity 640 - Shelter Reservations	\$14,000.00	\$1,400.00	\$0.00	\$4,600.00	\$9,400.00	33%	\$5,550.00
Activity 650 - Golf Course	, ,	, ,	,	, ,	1-,		1-7
Category 10 - Site Operations	880,000.00	65,964.00	.00	86,190.50	793,809.50	10	85,551.69
Category 20 - Food/Beverage	242,000.00	16,332.97	.00	20,779.80	221,220.20	9	21,249.67
Category 30 - Sundry	25,500.00	2,823.39	.00	3,804.49	21,695.51	15	6,168.42
Activity 650 - Golf Course Totals	\$1,147,500.00	\$85,120.36	\$0.00	\$110,774.79	\$1,036,725.21	10%	\$112,969.78
Activity 700 - Special Events	4-/ /	400/000	75.55	Ţ== */ * : •	Ţ- / 000 / 0		Ţ = = /
Category 10 - Site Operations	600.00	.00	.00	200.00	400.00	33	.00
Category 20 - Food/Beverage	1,400.00	.00	.00	.00	1,400.00	0	.00
Category 30 - Sundry	1,400.00	.00	.00	.00	1,400.00	0	.00
Activity 700 - Special Events Totals	\$3,400.00	\$0.00	\$0.00	\$200.00	\$3,200.00	6%	\$0.00
Activity 880 - Interpretive Center/Mill	72/100.00	Ψ0.00	40.00	7200.00	75/200.00	3,0	40.00
Category 10 - Site Operations	11,800.00	696.00	.00	2,385.72	9,414.28	20	3,015.00
Category 20 - Food/Beverage	200.00	.00	.00	50.70	149.30	25	34.80
category = 0 1 000/ Deterage	200.00	.00	.00	30.70	113.50	23	5 1.00

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	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 112 - Lake Erie							
Activity 880 - Interpretive Center/Mill							
Category 30 - Sundry	8,200.00	125.94	.00	325.60	7,874.40	4	366.10
Activity 880 - Interpretive Center/Mill	\$20,200.00	\$821.94	\$0.00	\$2,762.02	\$17,437.98	14%	\$3,415.90
Activity 990 - General							
Category 10 - Site Operations	400.00	5.00	.00	20.00	380.00	5	243.00
Category 20 - Food/Beverage	.00	.00	.00	36.25	(36.25)	+++	.00
Category 70 - Other	700.00	.00	.00	.00	700.00	0	.00
Activity 990 - General Totals	\$1,100.00	\$5.00	\$0.00	\$56.25	\$1,043.75	5%	\$243.00
Location 112 - Lake Erie Totals	\$1,979,600.00	\$202,041.30	\$0.00	\$376,621.50	\$1,602,978.50	19%	\$397,779.71
Location 113 - Wolcott							
Activity 590 - Tolling							
Category 10 - Site Operations	42,215.00	6,308.00	.00	9,245.00	32,970.00	22	12,585.00
Activity 590 - Tolling Totals	\$42,215.00	\$6,308.00	\$0.00	\$9,245.00	\$32,970.00	22%	\$12,585.00
Activity 615 - Group Camping							
Category 10 - Site Operations	7,050.00	695.00	.00	3,175.00	3,875.00	45	4,705.00
Activity 615 - Group Camping Totals	\$7,050.00	\$695.00	\$0.00	\$3,175.00	\$3,875.00	45%	\$4,705.00
Activity 630 - Activity Center Rental							
Category 10 - Site Operations	20,000.00	1,000.00	.00	5,800.00	14,200.00	29	17,125.00
Activity 630 - Activity Center Rental	\$20,000.00	\$1,000.00	\$0.00	\$5,800.00	\$14,200.00	29%	\$17,125.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	9,375.00	975.00	.00	4,450.00	4,925.00	47	5,475.00
Activity 640 - Shelter Reservations	\$9,375.00	\$975.00	\$0.00	\$4,450.00	\$4,925.00	47%	\$5,475.00
Activity 700 - Special Events							
Category 10 - Site Operations	700.00	.00	.00	.00	700.00	0	.00
Activity 700 - Special Events Totals	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
Activity 880 - Interpretive Center/Mill							
Category 10 - Site Operations	.00	173.00	.00	626.00	(626.00)	+++	1,323.00
Category 30 - Sundry	1.00	.00	.00	.00	1.00	0	.00
Activity 880 - Interpretive Center/Mill	\$1.00	\$173.00	\$0.00	\$626.00	(\$625.00)	62600	\$1,323.00
Activity 881 - Farm Learning Center							
Category 10 - Site Operations	93,701.00	4,612.90	.00	36,424.03	57,276.97	39	26,183.11
Category 20 - Food/Beverage	1,200.00	83.25	.00	1,044.81	155.19	87	324.00
Category 30 - Sundry	4,000.00	630.08	.00	861.78	3,138.22	22	2,462.71
Activity 881 - Farm Learning Center	\$98,901.00	\$5,326.23	\$0.00	\$38,330.62	\$60,570.38	39%	\$28,969.82

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	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 113 - Wolcott							
Activity 990 - General							
Category 10 - Site Operations	800.00	.00	.00	.00	800.00	0	800.00
Activity 990 - General Totals	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0%	\$800.00
Location 113 - Wolcott Totals	\$179,042.00	\$14,477.23	\$0.00	\$61,626.62	\$117,415.38	34%	\$70,982.82
Location 115 - Indian Springs							
Activity 590 - Tolling							
Category 10 - Site Operations	343,069.00	51,303.00	.00	107,415.00	235,654.00	31	108,074.00
Activity 590 - Tolling Totals	\$343,069.00	\$51,303.00	\$0.00	\$107,415.00	\$235,654.00	31%	\$108,074.00
Activity 630 - Activity Center Rental	,	, ,	•	, ,	, ,		. ,
Category 10 - Site Operations	81,100.00	5,800.00	.00	89,000.00	(7,900.00)	110	92,300.00
Activity 630 - Activity Center Rental	\$81,100.00	\$5,800.00	\$0.00	\$89,000.00	(\$7,900.00)	110%	\$92,300.00
Activity 640 - Shelter Reservations	, ,	, ,	'	, ,	(1 / /		, ,
Category 10 - Site Operations	13,125.00	3,000.00	.00	5,700.00	7,425.00	43	3,500.00
Activity 640 - Shelter Reservations	\$13,125.00	\$3,000.00	\$0.00	\$5,700.00	\$7,425.00	43%	\$3,500.00
Activity 650 - Golf Course	, , , , , , , ,	1-7	,	, -,	, ,		1-7
Category 10 - Site Operations	1,166,666.00	112,000.00	.00	130,630.00	1,036,036.00	11	115,672.51
Category 20 - Food/Beverage	215,192.00	16,847.80	.00	19,377.60	195,814.40	9	19,431.53
Category 30 - Sundry	29,884.00	3,031.75	.00	3,830.78	26,053.22	13	3,831.74
Activity 650 - Golf Course Totals	\$1,411,742.00	\$131,879.55	\$0.00	\$153,838.38	\$1,257,903.62	11%	\$138,935.78
Activity 700 - Special Events	, , ,	, - ,	,	,,	, , - ,		,,
Category 20 - Food/Beverage	575.00	.00	.00	17.13	557.87	3	.00
Activity 700 - Special Events Totals	\$575.00	\$0.00	\$0.00	\$17.13	\$557.87	3%	\$0.00
Activity 883 - Environmental Disc Center	70.000	4	4	4	7		70.00
Category 10 - Site Operations	22,275.00	946.00	.00	13,333.00	8,942.00	60	12,205.00
Category 20 - Food/Beverage	35.00	.00	.00	22.11	12.89	63	26.62
Activity 883 - Environmental Disc	\$22,310.00	\$946.00	\$0.00	\$13,355.11	\$8,954.89	60%	\$12,231.62
Activity 990 - General	4/	40.000	4	Ţ-0 / 000.	4-7		,,
Category 20 - Food/Beverage	125.00	.00	.00	13.99	111.01	11	69.52
Category 70 - Other	505.00	.00	.00	.00	505.00	0	(120.00)
Activity 990 - General Totals	\$630.00	\$0.00	\$0.00	\$13.99	\$616.01	2%	(\$50.48)
Location 115 - Indian Springs Totals	\$1,872,551.00	\$192,928.55	\$0.00	\$369,339.61	\$1,503,211.39	20%	\$354,990.92
Location 116 - Huron Meadows	7 -/0/001.00	7-1-/5-0.00	Ψ0.00	7000,000.01	T = 10 00 1= 11.00	_5,0	700./550.52
Activity 580 - Cross Country Skiing							
Category 10 - Site Operations	32,250.00	.00	.00	52,183.00	(19,933.00)	162	16,368.00
category as site speciations	32,230.00	.00	.00	32,103.00	(13,333.00)	102	10,000.00

	Amended	Current Month	YTD	YTD	Budget - YTD	%	,
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
REVENUE							
Function 8 - Operations							
Location 116 - Huron Meadows							
Activity 580 - Cross Country Skiing							
Category 20 - Food/Beverage	2,350.00	.00	.00	3,779.01	(1,429.01)	161	1,726.13
Category 30 - Sundry	50.00	.00	.00	3.56	46.44	7	3.55
Activity 580 - Cross Country Skiing	\$34,650.00	\$0.00	\$0.00	\$55,965.57	(\$21,315.57)	162%	\$18,097.68
Activity 590 - Tolling							
Category 10 - Site Operations	49,089.00	4,488.00	.00	37,713.00	11,376.00	77	26,568.00
Activity 590 - Tolling Totals	\$49,089.00	\$4,488.00	\$0.00	\$37,713.00	\$11,376.00	77%	\$26,568.00
Activity 640 - Shelter Reservations							
Category 10 - Site Operations	9,000.00	1,500.00	.00	3,200.00	5,800.00	36	4,000.00
Activity 640 - Shelter Reservations	\$9,000.00	\$1,500.00	\$0.00	\$3,200.00	\$5,800.00	36%	\$4,000.00
Activity 650 - Golf Course							
Category 10 - Site Operations	1,370,561.00	120,629.35	.00	140,604.80	1,229,956.20	10	170,617.50
Category 20 - Food/Beverage	206,000.00	17,152.67	.00	19,965.45	186,034.55	10	25,925.29
Category 30 - Sundry	20,480.00	2,612.72	.00	3,022.92	17,457.08	15	3,775.13
Activity 650 - Golf Course Totals	\$1,597,041.00	\$140,394.74	\$0.00	\$163,593.17	\$1,433,447.83	10%	\$200,317.92
Location 116 - Huron Meadows Totals	\$1,689,780.00	\$146,382.74	\$0.00	\$260,471.74	\$1,429,308.26	15%	\$248,983.60
Function 8 - Operations Totals	\$25,479,314.65	\$2,057,377.18	\$0.00	\$4,789,800.27	\$20,689,514.38	19%	\$5,112,227.36
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 700 - Special Events							
Category 10 - Site Operations	190,000.00	20,691.78	.00	123,748.34	66,251.66	65	.00
Activity 700 - Special Events Totals	\$190,000.00	\$20,691.78	\$0.00	\$123,748.34	\$66,251.66	65%	\$0.00
Activity 990 - General							
Category 10 - Site Operations	1,000.00	40.00	.00	1,040.00	(40.00)	104	20.00
Category 70 - Other	43,619,694.87	143,956.65	.00	42,476,319.87	1,143,375.00	97	39,535,958.06
Activity 990 - General Totals	\$43,620,694.87	\$143,996.65	\$0.00	\$42,477,359.87	\$1,143,335.00	97%	\$39,535,978.06
Location 100 - Administrative Office	\$43,810,694.87	\$164,688.43	\$0.00	\$42,601,108.21	\$1,209,586.66	97%	\$39,535,978.06
Function 9 - Administration Totals	\$43,810,694.87	\$164,688.43	\$0.00	\$42,601,108.21	\$1,209,586.66	97%	\$39,535,978.06
REVENUE TOTALS	\$69,290,288.45	\$2,222,344.54	\$0.00	\$47,391,187.41	\$21,899,101.04	68%	\$44,648,205.42
Fund 10 - General Fund Totals	\$69,290,288.45	\$2,222,344.54	\$0.00	\$47,391,187.41	\$21,899,101.04		\$44,648,205.42
_	·		·	·	·		
Grand Totals	\$69,290,288.45	\$2,222,344.54	\$0.00	\$47,391,187.41	\$21,899,101.04		\$44,648,205.42

General Fund Expense Budget Performance Fiscal Year to Date 04/30/25

Include Rollup Account and Rollup to Account

	A 15 11	Amended	Current Month	YTD	YTD	Budget - YTD	%	D: V VTD
Account	Account Description	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
	General Fund 2 - Transfer							
Function	EXPENSE							
Evnor	expense nditures							
9965	Transfer Out - Capital Project Fund							
9965.80	Transfer Out - Capital Project Fund Transfer Out - Capital Project Fund	12,733,901.00	.00	.00	12,733,901.00	.00	100	9,014,166.00
9905.60	9965 - Transfer Out - Capital Project Fund Totals	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
	Expenditures Totals	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
	EXPENSE TOTALS	<u> </u>	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
	Function 2 - Transfer Totals		\$0.00		(\$12,733,901.00	\$0.00	100%	(\$9,014,166.00)
Function	5 - Capital	(ψ12,733,301.00	φ0.00	ψ0.00	(ψ12,755,501.00	φ0.00	100 /0	(ψ3,011,100.00)
ranction	EXPENSE							
Contra	actual Services							
9130	Tools/Equipment	3,513,086.08	515,905.36	1,380,164.29	1,475,722.95	657,198.84	81	850,598.64
5200	Contractual Services Totals	\$3,513,086.08	\$515,905.36	\$1,380,164.29	\$1,475,722.95	\$657,198.84	81%	\$850,598.64
	EXPENSE TOTALS	\$3,513,086.08	\$515,905.36	\$1,380,164.29	\$1,475,722.95	\$657,198.84	81%	\$850,598.64
	Function 5 - Capital Totals			(\$1,380,164.29)	(\$1,475,722.95)	(\$657,198.84)	81%	(\$850,598.64)
Function	7 - Major Maintenance		, ,	, , ,	, , ,			, ,
	EXPENSE							
Perso	nnel Services							
9010	Full Time Wages	95,555.50	3,665.36	.00	27,951.35	67,604.15	29	27,525.63
9013	FT Benefits Pd to Emps	5,617.00	216.82	.00	1,653.38	3,963.62	29	1,839.50
9014	FT Benefits Pd for Emps	40,205.94	1,559.67	.00	11,893.23	28,312.71	30	11,818.09
9020	Part Time Wages	2,153.50	2,080.50	.00	2,153.50	.00	100	.00
9024	PT Benefits Pd for Emps	197.06	190.38	.00	197.06	.00_	100	.00
	Personnel Services Totals	\$143,729.00	\$7,712.73	\$0.00	\$43,848.52	\$99,880.48	31%	\$41,183.22
	actual Services							
9420	Outside Services	882,952.70	22,205.81	532,626.91	166,317.01	184,008.78	79	119,435.48
9990	Unallocated Budget	1,799,450.00	.00	.00	.00	1,799,450.00	0	.00
	Contractual Services Totals	\$2,682,402.70	\$22,205.81	\$532,626.91	\$166,317.01	\$1,983,458.78	26%	\$119,435.48
	EXPENSE TOTALS	\$2,826,131.70	\$29,918.54	\$532,626.91	\$210,165.53	\$2,083,339.26	26%	\$160,618.70
	Function 7 - Major Maintenance Totals	(\$2,826,131.70)	(\$29,918.54)	(\$532,626.91)	(\$210,165.53)	(\$2,083,339.26)	26%	(\$160,618.70)
Function	8 - Operations							
5	EXPENSE							
	nnel Services	12 674 505 40	005 452 27	00	2 746 550 26	0.020.026.4.4	30	2 (21 425 16
9010	Full Time Wages	12,674,595.40	995,152.27	.00	3,746,559.26	8,928,036.14	30	3,621,435.16
9011 9013	Full Time Overtime	395,280.00	14,854.40	.00	95,070.50	300,209.50	24 29	66,813.60
9013	FT Benefits Pd to Emps	953,428.00	72,226.54	.00	278,432.87	674,995.13	29	307,742.28

General Fund Expense Budget Performance Fiscal Year to Date 04/30/25

Include Rollup Account and Rollup to Account

Function 8 - Operations EXPENSE Personnel Services 9014 FT Benefits Pd for Emps			Amended	Current Month	YTD	YTD	Budget - YTD	%	
Procession Process P		Account Description	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Part Fire									
Personnel Services Part Time Wages 6,850,460.00 519,541.52 0.00 2,001,132.06 4,849,327.94 29 1,977,125.00 1,977,125.0	Functio	-							
PT Benefits Pd for Emps 6,850,460.00 519,541.52 .00 2,001,132.06 4,849,327.94 29 1,977,125.80									
Part Time Wages 10,269,394.60 511,067.43 .0.0 1,436,646.03 8,832,748.57 14 1,403,635.70 9021 Part Time Overtime 66,875.00 856.74 .0.0 1,159.25 3,580.75 24 1,170.83 9024 PT Benefits Pd to Emps 4,740.0 315.96 .0.0 137,010.85 757,597.87 15 136,424.20 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .0.159.25 .0.0 .									
Part Time Overtime		•		·					· · ·
PT Benefits Pd to Emps 4/740.00 315,96 0.00 1/159.25 3/580.75 24 1/170.83									
PT Benefits Pd for Emps 894,608.72 49,328.60 0.0 137,010.85 75,597.87 15 13,6424.20			•			,	•		•
Personnel Services \$32,109,381.72 \$2,163,343.46 \$0.00 \$7,702,440.45 \$24,406,941.27 24% \$7,520,643.55		•	•			,	•		•
Contractual Services	9024	• • • • • • • • • • • • • • • • • • •							
9110 Operating Supplies 2,111,192.88 215,432.74 29,504.91 574,287.09 1,507,400.88 29 496,878.48 1930 Tools/Equipment 759,583.6 73,849.29 11,017.26 234,759.55 414,716.15 45 197,763.85 1910 Chemicals 601,202.00 166,526.72 99,816.31 271,744.39 229,641.30 62 16,871.78 1910 Chemicals 601,202.00 166,526.72 99,816.31 271,744.39 229,641.30 62 16,871.78 1910 Uniforms 103,241.00 5,794.99 0.00 117,050.58 514,265.42 19 135,399.53 1910 Uniforms 103,241.00 5,794.99 0.00 10,998.76 92,242.24 11 12,729.64 1910 1010			\$32,109,381.72	\$2,163,343.46	\$0.00	\$7,702,440.45	\$24,406,941.27	24%	\$7,520,643.55
9130 Tools/Equipment 759,583.36 73,849.29 110,107.26 234,759,95 414,716.15 45 197,763.85 19140 Chemicals 601,202.00 166,526.72 99,816.31 271,744.39 229,641.30 62 167,871.78 19150 Equipment Fuel 631,316.00 35,558.15 0.00 117,950.58 514,265.42 19 135,399.53 19160 Uniforms 103,241.00 5,794.99 0.00 10,998.76 92,242.24 11 12,729.64 19170 Resale Merchandise 969,857.00 98,244.16 1,702.27 270,713.70 697,441.03 28 295,782.73 19420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,3322.9 21 551,846.68 19430 Insurances 650,243.00 0.00 0.00 479,604.94 170,638.06 74 315,744.78 19440 Utilities 2,102,295.00 103,878.12 0.00 630,168.13 1,472,126.87 30 682,125.00 19460 Postage/Shipping 4,040.00 10.10 0.00 1,582.22 2,457.78 39 681.80 19510 Memberships 11,711.00 75.00 0.00 2,605.00 9,106.00 22 2,246.60 19910 Over/Under (902.00) 694.64 0.00 953.91 (1,855.91) -106 1,982.11 19945 Inventory Gain/Loss on Adjustment 500.00 0.00 694.64 0.00 953.91 (1,855.91) -106 1,982.11 19945 Inventory Gain/Loss on Adjustment 500.00 0.00 0.00 0.00 0.00 **Contractual Services Totals 544,953,804.11 (\$3,141,057.45) \$569,548.66 \$3,326,575.00 \$8,948,298.37 30% \$2,942,812.33 **EXPENSE TOTALS 544,953,804.11 \$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 **Function 9 - Administration EXPENSE **Parsonnel Services Totals 5,628,243.00 420,385.00 0.00 1,647,919.33 3,980,323.67 29 1,573,398.45 **9010 Full Time Wages 5,628,243.00 420,385.00 0.00 5,092.40 23,407.60 18 7,752.68 **9011 Full Time Overtime 28,500.00 1,205.00 0.00 5,092.40 23,407.60 18 7,752.68 **9013 FT Benefits Pd to Emps 2,393,912.28 177,271.11 0.00 699,643.35 1,694,268.93 29 680,050.09 **9020 Part Time Wages 319,682.00 15,32									
9140 Chemicals 601,202.00 166,526.72 99,816.31 271,744.39 229,641.30 62 167,871.78 9150 Equipment Fuel 631,316.00 35,558.15 .00 117,050.58 514,265.42 19 135,399.53 1960 Uniforms 103,241.00 5,794.99 .0.0 10,998.76 92,242.4 11 12,729,64 9170 Resale Merchandise 969,857.00 98,244.16 1,702.27 270,713.70 697,441.03 28 295,782.73 9420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,322.29 21 551,846.68 9430 Insurances 650,243.00 .00 .00 .00 .479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.12 .00 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 .00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 950 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 Inventory Gain/Loss on Adjustment Contractual Services Totals EXPENSE TOTALS 444,953,804.11 (\$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Function 8 - Operations Totals \$44,953,804.11 (\$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Personnel Services Totals Expense Services Personnel Services Totals Function 9 - Administration Expense Services Personnel Services 133,860.05 24,644.21 .00 97,264.30 23,595.75 29 105,850.66 9013 FT Benefits Pd to Emps 233,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9013 FT Benefits Pd to Emps 233,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.60 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79 9020				•	•	,			,
9150 Equipment Fuel 631,316.00 35,558.15 .0.0 117,050.58 514,265.42 19 135,399.53 9160 Uniforms 103,241.00 5,794.99 10,00 10,998.76 92,242.24 11 12,729.64 9170 Resale Merchandise 969,857.00 98,244.16 1,702.27 270,713.70 697,441.03 28 295,782.73 9420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,322.29 21 551,846.68 9430 Insurances 650,243.00 .0.0 .0.0 479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.12 .0.0 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 .0.0 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .0.0 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 .0.0 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .0.0 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .0.0 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment Contractual Services Totals \$44,953,804.11 \$3,141,057.45 \$569,548.66 \$3,326,575.00 \$8,948,298.73 30% \$2,942,812.33 Function 8 - Operations Totals \$44,953,804.11 \$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 9010 Fill Time Wages 5,628,243.00 420,385.00 .0.0 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .0.0 5,092.40 23,407.60 18 7,752.68 9013 Fi Benefits Pd to Emps 332,860.05 24,644.21 .0.0 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .0.0 59,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .0.0 59,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .0.0 59,643.35 1,694,268.93 29 680,050.09 9020 Par		· · ·	•	·	•	•	•		•
9160 Uniforms 103,241.00 5,794.99 .00 10,998.76 92,242.24 11 12,729.64 9170 Resale Merchandise 969,857.00 98,244.16 1,702.27 270,713.70 697,441.03 28 295,782.73 9420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,322.29 21 551,846.68 9430 Insurances 650,243.00 .00 .00 0.00 479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.12 .00 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 .00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment Contractual Services Totals EXPENSE TOTALS \$44,953,804.11 \$3,141,057.45 \$569,548.66 \$3,326,575.00 \$8,948,298.73 30% \$2,942,812.33 \$44,953,804.11 \$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 \$10,463,			,	•	,	,	,		•
9170 Resale Merchandise 969,857.00 98,244.16 1,702.27 270,713.70 697,441.03 28 295,782.73 9420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,322.29 21 551,846.68 9430 Insurances 650,243.000000 479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.1200 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.2900 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.1000 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.0000 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.2300 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.6400 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment Contractual Services Totals EXPENSE TOTALS EXPENSE TOTALS 544,953,804.11 (\$3,141,057.45) (\$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Function 8 - Operations Totals (\$44,953,804.11 (\$3,141,057.45) (\$569,548.66) (\$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Function 9 - Administration Expenses Services Postage Services Totals Services Service		• •	•	•					•
9420 Outside Services 4,584,143.39 255,389.56 328,417.91 653,403.19 3,602,322.29 21 551,846.68 9430 Insurances 650,243.00 .00 .00 479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.12 .00 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 .00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment 500.00 .00 .00 .00 .00 .500.00 .00 .00 Contractual				-			•		
9430 Insurances 650,243.00 0.00 0.00 479,604.94 170,638.06 74 315,744.78 9440 Utilities 2,102,295.00 103,878.12 0.00 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 0.00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 0.00 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 0.00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 0.00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 0.00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment Contractual Services Totals EXPENSE TOTALS 44,953,804.11 \$3,141,057.45 \$569,548.66 \$3,326,575.00 \$8,948,298.73 30% \$2,942,812.33 EXPENSE TOTALS 544,953,804.11 \$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Function 8 - Operations Totals \$5,628,243.00 420,385.00 0.00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Wages 5,628,243.00 420,385.00 0.00 5,092.40 23,407.60 18 7,525.68 9013 FT Benefits Pd to Emps 322,860.05 24,644.21 0.00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd to Emps 2,333,912.28 177,271.11 0.00 69,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 17,322.80 0.00 59,640.38 260,041.62 19 79,381.79			•		•	•			•
9440 Utilities 2,102/295.00 103,878.12 .00 630,168.13 1,472,126.87 30 682,125.00 9450 Rents/Leases 175,566.00 13,874.29 .00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 9510 Memberships 117,11.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment 500.00 .00 .00 .00 500.00 0 .00 Contractual Services Totals \$12,844,422.39 \$977,713.99 \$569,548.66 \$3,326,575.00 \$8,948,298.73 30% \$2,942,812.33 Function Se		Outside Services	, ,	•	•	,			
9450 Rents/Leases 175,566.00 13,874.29 .00 34,561.47 141,004.53 20 29,008.14 9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment 500.00 .00 .00 .00 .500.00 .00			,				•		•
9460 Postage/Shipping 4,040.00 10.10 .00 1,582.22 2,457.78 39 681.80 9510 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment 500.00 .00 .00 .00 .00 500.00 .00		Utilities	2,102,295.00	-			1,472,126.87		682,125.00
9510 Memberships 11,711.00 75.00 .00 2,605.00 9,106.00 22 2,246.60 9520 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26 9910 Over/Under (902.00) 694.64 .00 953.91 (1,855.91) -106 1,982.11 9945 Inventory Gain/Loss on Adjustment 500.00 .00 .00 .00 .00 500.00 0 .00 500.00 0 .00 500.00 0 .00 500.00 0 .00 500.00 0 .00 500.00 0 .00 500.00 0 .00 500.00 500.00 500.00 0 .00 500		•	•	-			•		•
PS20 Employee Development 140,433.76 8,386.23 .00 44,141.67 96,292.09 31 52,751.26		9 9	•			•	•		
9910 Over/Under		•	•			,			•
Post of the process			140,433.76	-		•	,	_	•
\$12,844,422.39 \$977,713.99 \$569,548.66 \$3,326,575.00 \$8,948,298.73 30% \$2,942,812.33		Over/Under	• • • • • • • • • • • • • • • • • • • •				(1,855.91)	-106	1,982.11
EXPENSE TOTALS \$44,953,804.11 \$3,141,057.45 \$569,548.66 \$11,029,015.45 \$33,355,240.00 26% \$10,463,455.88 Function 8 - Operations Totals (\$44,953,804.11 (\$3,141,057.45) (\$569,548.66) (\$11,029,015.45 (\$33,355,240.00 26% (\$10,463,455.88 Function 9 - Administration EXPENSE Personnel Services 9010 Full Time Wages 5,628,243.00 420,385.00 .00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79	9945	Inventory Gain/Loss on Adjustment						0	.00
Function 8 - Operations Totals (\$44,953,804.11 (\$3,141,057.45) (\$569,548.66) (\$11,029,015.45 (\$33,355,240.00 26% (\$10,463,455.88					<u>'</u>		_ : : : :		
EXPENSE Personnel Services 9010 Full Time Wages 5,628,243.00 420,385.00 .00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79				<u> </u>			<u> </u>		<u> </u>
EXPENSE Personnel Services 9010 Full Time Wages 5,628,243.00 420,385.00 .00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79			(\$44,953,804.11	(\$3,141,057.45)	(\$569,548.66)	(\$11,029,015.45	(\$33,355,240.00	26%	(\$10,463,455.88
Personnel Services 9010 Full Time Wages 5,628,243.00 420,385.00 .00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79	Functio								
9010 Full Time Wages 5,628,243.00 420,385.00 .00 1,647,919.33 3,980,323.67 29 1,573,398.45 9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79									
9011 Full Time Overtime 28,500.00 1,205.00 .00 5,092.40 23,407.60 18 7,752.68 9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79	Perso	onnel Services							
9013 FT Benefits Pd to Emps 332,860.05 24,644.21 .00 97,264.30 235,595.75 29 105,850.66 9014 FT Benefits Pd for Emps 2,393,912.28 177,271.11 .00 699,643.35 1,694,268.93 29 680,050.09 9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79				-					
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9020 Part Time Wages 319,682.00 15,322.80 .00 59,640.38 260,041.62 19 79,381.79		•	•			•			•
· · · · · · · · · · · · · · · · · · ·		•		-					•
			•	15,322.80		59,640.38	260,041.62	19	•
9021 Part Time Overtime 500.00 .00 .00 500.00 0 278.26	9021	Part Time Overtime	500.00	.00	.00	.00	500.00	0	278.26

General Fund Expense Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

A	Associate Description	Amended	Current Month	YTD	YTD	Budget - YTD	%	Deize Van VTD
Account	Account Description	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
	- General Fund							
Function	9 - Administration							
0	EXPENSE							
	nnel Services	22 000 00	004.50	00	2 024 44	20.050.50	1.0	E 642 20
9024	PT Benefits Pd for Emps	23,880.00	994.50	.00.	3,821.41	20,058.59	16	5,643.29
	Personnel Services Totals	\$8,727,577.33	\$639,822.62	\$0.00	\$2,513,381.17	\$6,214,196.16	29%	\$2,452,355.22
	actual Services	440	44.000.00	44.007.44	20.204.47	224 222 22		40.004.00
9110	Operating Supplies	412,523.00	11,060.65	66,387.61	39,281.47	306,853.92	26	48,021.29
9130	Tools/Equipment	286,361.41	51,351.51	15,935.07	99,472.08	170,954.26	40	22,617.44
9140	Chemicals	4,250.00	.00	.00	.00	4,250.00	0	1,041.90
9150	Equipment Fuel	66,250.00	1,992.32	.00	6,385.88	59,864.12	10	5,432.58
9160	Uniforms	6,615.00	544.91	.00	787.15	5,827.85	12	800.29
9410	Professional Services	1,243,057.94	23,020.93	312,890.99	94,414.95	835,752.00	33	147,554.18
9420	Outside Services	5,175,888.80	271,790.35	705,469.99	714,854.45	3,755,564.36	27	690,697.99
9430	Insurances	190,326.00	.00	.00	141,984.10	48,341.90	75	95,952.54
9440	Utilities	172,129.00	10,225.12	.00	45,017.61	127,111.39	26	52,449.66
9450	Rents/Leases	1,830.00	495.39	.00	495.39	1,334.61	27	310.00
9460	Postage/Shipping	16,500.00	.00	.00	3,661.09	12,838.91	22	6,765.55
9499	Miscellaneous	14,000.00	.00	.00	.00	14,000.00	0	.00
9510	Memberships	26,981.00	5,922.99	.00	12,133.37	14,847.63	45	10,840.79
9520	Employee Development	218,845.64	16,421.15	6,250.00	42,733.15	169,862.49	22	25,840.96
	Contractual Services Totals	\$7,835,557.79	\$392,825.32	\$1,106,933.66	\$1,201,220.69	\$5,527,403.44	29%	\$1,108,325.17
	EXPENSE TOTALS	\$16,563,135.12	\$1,032,647.94	\$1,106,933.66	\$3,714,601.86	\$11,741,599.60	29%	\$3,560,680.39
	Function 9 - Administration Totals	(\$16,563,135.12	(\$1,032,647.94)	(\$1,106,933.66)	(\$3,714,601.86)	(\$11,741,599.60	29%	(\$3,560,680.39)
	Fund 10 - General Fund Totals	\$80,590,058.01	\$4,719,529.29	\$3,589,273.52	\$29,163,406.79	\$47,837,377.70		\$24,049,519.61
	Grand Totals	\$80,590,058.01	\$4,719,529.29	\$3,589,273.52	\$29,163,406.79	\$47,837,377.70		\$24,049,519.61

	Amended	Current Month	YTD	YTD	Budget - YTD	%	, , ,
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	12,733,901.00	.00	.00	12,733,901.00	.00	100	9,014,166.00
Location 100 - Administrative Office	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
Function 2 - Transfer Totals	<u> </u>	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
Function 5 - Capital	. , ,	'	·	, ,	'		, , ,
Location 100 - Administrative Office							
Activity 100 - Director/Deputy Dir Dept	40,440.00	.00	40,440.00	.00	.00	100	.00
Activity 180 - Natural Resources	57,572.00	.00	57,572.00	.00	.00	100	.00
Activity 710 - Administrative	71,260.00	.00	71,260.00	.00	.00	100	.00
Location 100 - Administrative Office	\$169,272.00	\$0.00	\$169,272.00	\$0.00	\$0.00	100%	\$0.00
Location 102 - Lake St. Clair	4 /	4	7/	4	4		7
Activity 531 - Pool	6,683.47	6,683.47	.00	6,683.47	.00	100	10,383.33
Activity 730 - Police	8,585.21	8,585.21	.00	8,585.21	.00	100	.00
Activity 940 - Heart Lab-LSC	.00	.00	.00	.00	.00	+++	102.87
Activity 990 - General	.00	.00	.00	.00	.00	+++	26,139.02
Location 102 - Lake St. Clair Totals	\$15,268.68	\$15,268.68	\$0.00	\$15,268.68	\$0.00	100%	\$36,625.22
Location 104 - Kensington	7-0/-0000	4-0/	7	7-0/-0000	7		47
Activity 538 - Beach	5,000.00	.00	.00	.00	5,000.00	0	.00
Activity 550 - Boat Rental	12,991.28	.00	12,991.28	.00	.00	100	.00
Activity 650 - Golf Course	123,963.04	.00	.00	123,963.04	.00	100	.00
Activity 710 - Administrative	33,720.00	.00	33,720.00	.00	.00	100	.00
Activity 730 - Police	119,250.14	.00	119,382.44	.00	(132.30)	100	.00
Activity 881 - Farm Learning Center	.00	.00	.00	.00	.00	+++	26,224.49
Activity 990 - General	187,997.56	14,299.00	208,809.13	14,299.00	(35,110.57)	119	88,547.33
Location 104 - Kensington Totals	\$482,922.02	\$14,299.00	\$374,902.85	\$138,262.04	(\$30,242.87)	106%	\$114,771.82
Location 106 - Lower Huron/Will/Oakwood		, ,	, , , , , , , , , , , , , , , , , , , ,	,, -	(17		1 , -
Activity 650 - Golf Course	20,713.45	.00	11,913.45	8,800.00	.00	100	40,051.42
Activity 730 - Police	45,171.00	.00	45,171.00	.00	.00	100	.00
Activity 990 - General	324,345.00	37,686.34	132,219.93	167,698.73	24,426.34	92	121,554.41
Location 106 - Lower	\$390,229.45	\$37,686.34	\$189,304.38	\$176,498.73	\$24,426.34	94%	\$161,605.83
Location 108 - Hudson Mills/Dexter/Delhi	, ,	, , , , , , ,	,,	, ,,	, ,		, , , , , , , , ,
Activity 650 - Golf Course	118,342.82	4,479.00	113,863.82	4,479.00	.00	100	.00
Activity 730 - Police	45,171.00	.00	45,171.00	.00	.00	100	.00
Activity 990 - General	175,185.47	175,185.47	.00	175,185.47	.00	100	162,720.23
Location 108 - Hudson	\$338,699.29	\$179,664.47	\$159,034.82	\$179,664.47	\$0.00	100%	\$162,720.23

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	Amended	Current Month	YTD	YTD	Budget - YTD	%			
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD		
Fund 10 - General Fund							_		
EXPENSE									
Function 5 - Capital									
Location 109 - Stony Creek									
Activity 537 - Ripslide	244,024.77	.00	.00	244,024.77	.00	100	.00		
Activity 538 - Beach	5,000.00	.00	.00	.00	5,000.00	0	.00		
Activity 650 - Golf Course	673,293.67	.00	12,115.65	96,178.02	565,000.00	16	.00		
Activity 990 - General	373,133.14	189,734.34	69,502.10	288,229.75	15,401.29	96	46,834.22		
Location 109 - Stony Creek Totals	\$1,295,451.58	\$189,734.34	\$81,617.75	\$628,432.54	\$585,401.29	55%	\$46,834.22		
Location 112 - Lake Erie			. ,		, ,		. ,		
Activity 650 - Golf Course	19,777.00	19,777.87	.00	19,777.87	(.87)	100	19,085.75		
Activity 990 - General	205,700.00	.00	176,221.02	.00	29,478.98	86	84,563.68		
Location 112 - Lake Erie Totals	\$225,477.00	\$19,777.87	\$176,221.02	\$19,777.87	\$29,478.11	87%	\$103,649.43		
Location 113 - Wolcott	. ,	, ,	. ,	. ,	. ,		. ,		
Activity 881 - Farm Learning Center	26,884.17	.00	.00	26,883.30	.87	100	.00		
Activity 990 - General	8,761.00	8,761.00	.00	8,761.00	.00	100	64,936.36		
Location 113 - Wolcott Totals	\$35,645.17	\$8,761.00	\$0.00	\$35,644.30	\$0.87	100%	\$64,936.36		
Location 115 - Indian Springs	' '	, ,		, ,			, ,		
Activity 650 - Golf Course	147,766.86	50,713.66	13,250.00	134,516.86	.00	100	88,145.28		
Location 115 - Indian Springs Totals	\$147,766.86	\$50,713.66	\$13,250.00	\$134,516.86	\$0.00	100%	\$88,145.28		
Location 116 - Huron Meadows	, ,	1,	, ,,	, - ,	,		1 7		
Activity 650 - Golf Course	364,218.93	.00	216,561.47	147,657.46	.00	100	71,310.25		
Activity 990 - General	48,135.10	.00	.00	.00	48,135.10	0	.00		
Location 116 - Huron Meadows Totals	\$412,354.03	\$0.00	\$216,561.47	\$147,657.46	\$48,135.10	88%	\$71,310.25		
Function 5 - Capital Totals	\$3,513,086.08	\$515,905.36	\$1,380,164.29	\$1,475,722.95	\$657,198.84	81%	\$850,598.64		
Function 7 - Major Maintenance	1-77	,,	, , ,	1 / -/	, ,		1 7		
Location 100 - Administrative Office									
Activity 192 - Engineering	99,880.48	.00	.00	.00	99,880.48	0	.00		
Activity 990 - General	155,000.00	.00	.00	.00	155,000.00	0	.00		
Location 100 - Administrative Office	\$254,880.48	\$0.00	\$0.00	\$0.00	\$254,880.48	0%	\$0.00		
Location 102 - Lake St. Clair	, - ,	,	,	,	, - ,		,		
Activity 535 - Sprayzone	.00	.00	.00	.00	.00	+++	8,769.00		
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	7,573.76		
Activity 565 - Plaza Concession	22,283.00	.00	22,282.75	.00	.25	100	.00		
Activity 990 - General	587,086.72	3,187.60	137,068.56	135,018.16	315,000.00	46	.00		
Location 102 - Lake St. Clair Totals	\$609,369.72	\$3,187.60	\$159,351.31	\$135,018.16	\$315,000.25	48%	\$16,342.76		
Location 104 - Kensington	1 /	1-/	1 /	1 /	, ,		1 -7		
Activity 535 - Sprayzone	39,894.00	.00	39,894.00	.00	.00	100	.00		
	,		,						

	Amended	Current Month	YTD	YTD	Budget - YTD	%	,
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 7 - Major Maintenance							
Location 104 - Kensington							
Activity 650 - Golf Course	31,261.00	.00	.00	.00	31,261.00	0	.00
Activity 660 - Disc/Adventure Golf	.00	.00	.00	.00	.00	+++	4,223.19
Activity 990 - General	658,790.44	12,435.70	70,614.62	12,435.70	575,740.12	13	.00
Location 104 - Kensington Totals	\$729,945.44	\$12,435.70	\$110,508.62	\$12,435.70	\$607,001.12	17%	\$4,223.19
Location 106 - Lower Huron/Will/Oakwoods	5						
Activity 531 - Pool	5,400.00	.00	.00	.00	5,400.00	0	.00
Activity 532 - Waterpark	171,455.42	11,219.39	183,522.80	5,183.62	(17,251.00)	110	.00
Activity 990 - General	205,000.00	.00	.00	.00	205,000.00	0	19,318.98
Location 106 - Lower	\$381,855.42	\$11,219.39	\$183,522.80	\$5,183.62	\$193,149.00	49%	\$19,318.98
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	13,000.00
Activity 990 - General	185,000.00	.00	.00	.00	185,000.00	0	.00
Location 108 - Hudson	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0%	\$13,000.00
Location 109 - Stony Creek							
Activity 650 - Golf Course	21,397.17	36.95	.00	25,562.43	(4,165.26)	119	.00
Activity 990 - General	343,244.18	.00	79,244.18	.00_	264,000.00	23	.00
Location 109 - Stony Creek Totals	\$364,641.35	\$36.95	\$79,244.18	\$25,562.43	\$259,834.74	29%	\$0.00
Location 112 - Lake Erie							
Activity 540 - Dockage/Boat Storage	50,000.00	.00	.00	.00	50,000.00	0	6,957.55
Activity 650 - Golf Course	14,190.96	345.00	.00	14,723.18	(532.22)	104	74,400.00
Activity 710 - Administrative	73.91	73.91	.00	73.91	.00	100	.00
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	11,679.01
Activity 990 - General	70,000.00	.00	.00	.00	70,000.00	0	14,697.21
Location 112 - Lake Erie Totals	\$134,264.87	\$418.91	\$0.00	\$14,797.09	\$119,467.78	11%	\$107,733.77
Location 113 - Wolcott							
Activity 990 - General	50,000.00	.00	.00	.00_	50,000.00	0	.00
Location 113 - Wolcott Totals	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
Location 115 - Indian Springs							
Activity 650 - Golf Course	82,578.42	2,619.99	.00	2,927.53	79,650.89	4	.00
Activity 710 - Administrative	13,596.00	.00	.00	14,241.00	(645.00)	105	.00
Activity 990 - General	20,000.00	.00	.00	.00	20,000.00	0	.00
Location 115 - Indian Springs Totals	\$116,174.42	\$2,619.99	\$0.00	\$17,168.53	\$99,005.89	15%	\$0.00
Function 7 - Major Maintenance Totals	\$2,826,131.70	\$29,918.54	\$532,626.91	\$210,165.53	\$2,083,339.26	26%	\$160,618.70

						Su	illinary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 380 - Outside Lease/Rent	36,992.00	.00	.00	11,526.74	25,465.26	31	9,803.68
Activity 590 - Tolling	32,400.00	1,939.71	.00	12,039.54	20,360.46	37	10,489.96
Activity 710 - Administrative	1,109,600.00	.00	.00	.00	1,109,600.00	0	.00
Activity 990 - General	.00	40.00	.00	40.00	(40.00)	+++	(29.00)
Location 100 - Administrative Office	\$1,178,992.00	\$1,979.71	\$0.00	\$23,606.28	\$1,155,385.72	2%	\$20,264.64
Location 102 - Lake St. Clair							
Activity 180 - Natural Resources	179,259.00	1,316.60	.00	1,316.60	177,942.40	1	7,077.20
Activity 531 - Pool	427,470.00	7,510.45	48,109.23	15,988.38	363,372.39	15	21,853.43
Activity 535 - Sprayzone	11,955.00	.00	.00	143.46	11,811.54	1	92.03
Activity 538 - Beach	31,264.00	3,718.87	4,750.00	5,259.11	21,254.89	32	3,441.11
Activity 540 - Dockage/Boat Storage	98,407.00	2,279.17	.00	9,573.03	88,833.97	10	12,651.01
Activity 565 - Plaza Concession	7,430.00	994.99	.00	1,630.85	5,799.15	22	1,802.64
Activity 590 - Tolling	152,523.52	7,512.90	.00	23,369.41	129,154.11	15	22,364.76
Activity 630 - Activity Center Rental	78,596.00	5,909.73	7,280.00	17,931.15	53,384.85	32	14,004.44
Activity 640 - Shelter Reservations	1,100.00	.00	.00	.00	1,100.00	0	72.25
Activity 655 - Par 3/Foot Golf	142,592.00	1,746.81	.00	6,345.62	136,246.38	4	24,212.77
Activity 660 - Disc/Adventure Golf	28,975.00	550.00	.00	795.66	28,179.34	3	1,992.61
Activity 670 - Trackless Train	42,830.00	360.36	.00	360.36	42,469.64	1	413.04
Activity 700 - Special Events	86,992.80	4,018.66	1,996.63	8,976.16	76,020.01	13	9,422.57
Activity 710 - Administrative	891,570.00	62,508.75	1,328.70	244,258.09	645,983.21	28	232,450.37
Activity 730 - Police	875,758.00	71,056.21	2,902.54	284,029.28	588,826.18	33	265,549.14
Activity 870 - Wildlife Management	18,200.00	1,742.00	12,194.00	3,484.00	2,522.00	86	3,484.00
Activity 880 - Interpretive Center/Mill	461,043.00	24,668.94	44,439.24	124,142.88	292,460.88	37	107,485.08
Activity 990 - General	1,970,595.00	135,287.55	16,975.00	552,704.21	1,400,915.79	29	541,693.82
Activity 991 - Joint Government Maint	62,668.00	596.15	.00	5,189.74	57,478.26	8	14,573.53
Location 102 - Lake St. Clair Totals	\$5,569,228.32	\$331,778.14	\$139,975.34	\$1,305,497.99	\$4,123,754.99	26%	\$1,284,635.80
Location 104 - Kensington							
Activity 180 - Natural Resources	217,450.00	12,058.19	.00	63,825.13	153,624.87	29	60,951.60
Activity 535 - Sprayzone	215,750.00	2,716.09	15,414.34	10,653.23	189,682.43	12	16,635.84
Activity 538 - Beach	254,945.00	10,839.43	1,760.00	22,925.17	230,259.83	10	16,231.67
Activity 540 - Dockage/Boat Storage	2,629.00	.00	.00	541.20	2,087.80	21	353.88
Activity 550 - Boat Rental	165,651.72	3,909.03	1,029.08	7,691.11	156,931.53	5	15,234.13
Activity 560 - Excursion Boat	56,983.00	248.00	5,510.00	248.00	51,225.00	10	513.65
Activity 580 - Cross Country Skiing	24,530.00	40.00	.00	13,851.82	10,678.18	56	7,055.71

						Jul	Tilliary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 104 - Kensington							
Activity 590 - Tolling	387,740.00	29,754.91	.00	87,688.96	300,051.04	23	69,786.82
Activity 615 - Group Camping	805.00	.00	.00	110.00	695.00	14	.00
Activity 635 - Mobile Stage	5,071.00	.00	.00	.00	5,071.00	0	.00
Activity 650 - Golf Course	911,353.00	104,717.54	2,142.00	232,197.09	677,013.91	26	244,206.93
Activity 660 - Disc/Adventure Golf	95,353.00	15,705.43	.00	33,897.57	61,455.43	36	15,265.85
Activity 700 - Special Events	115,111.00	1,656.75	28,648.56	5,551.69	80,910.75	30	4,793.65
Activity 710 - Administrative	1,107,985.00	81,730.02	4,177.35	320,349.58	783,458.07	29	303,037.21
Activity 730 - Police	1,243,519.12	88,096.17	(1,241.56)	356,416.33	888,344.35	29	364,232.63
Activity 870 - Wildlife Management	41,960.00	1,495.00	10,465.00	26,735.49	4,759.51	89	3,990.00
Activity 880 - Interpretive Center/Mill	456,181.00	69,925.21	.00	156,305.98	299,875.02	34	123,510.80
Activity 881 - Farm Learning Center	1,064,508.00	83,068.66	3,750.00	302,292.80	758,465.20	29	290,707.85
Activity 882 - Mobile Learning Center	177,302.00	10,590.20	.00	43,271.69	134,030.31	24	51,601.46
Activity 990 - General	2,422,992.60	196,412.73	52,846.60	802,113.98	1,568,032.02	35	750,586.49
Activity 991 - Joint Government Maint	32,988.00	596.97	.00	596.97	32,391.03	2	168.20
Location 104 - Kensington Totals	\$9,000,807.44	\$713,560.33	\$124,501.37	\$2,487,263.79	\$6,389,042.28	29%	\$2,338,864.37
Location 106 - Lower Huron/Will/Oakwood	ls						
Activity 180 - Natural Resources	183,289.00	17,681.39	.00	22,586.00	160,703.00	12	25,152.69
Activity 531 - Pool	325,393.00	3,906.65	29,560.61	28,970.30	266,862.09	18	27,336.41
Activity 532 - Waterpark	1,088,443.00	28,567.95	11,129.25	71,397.22	1,005,916.53	8	61,232.66
Activity 550 - Boat Rental	9,324.00	.00	.00	49.88	9,274.12	1	.00
Activity 590 - Tolling	321,544.00	7,618.74	.00	27,993.94	293,550.06	9	34,837.84
Activity 610 - Family Camping	9,276.00	30.27	.00	127.00	9,149.00	1	316.16
Activity 615 - Group Camping	1,380.00	.00	.00	.00	1,380.00	0	178.00
Activity 650 - Golf Course	831,162.00	61,028.16	2,375.71	147,688.51	681,097.78	18	145,147.37
Activity 660 - Disc/Adventure Golf	1,300.00	.00	.00	2,000.05	(700.05)	154	.00
Activity 700 - Special Events	53,350.00	749.96	4,398.70	1,016.96	47,934.34	10	5,793.20
Activity 710 - Administrative	922,082.00	60,432.51	1,195.83	247,030.65	673,855.52	27	253,915.66
Activity 730 - Police	1,046,834.00	78,086.43	402.79	318,941.08	727,490.13	31	320,992.85
Activity 870 - Wildlife Management	13,780.00	.00	.00	12,661.24	1,118.76	92	.00
Activity 880 - Interpretive Center/Mill	340,037.00	28,532.60	.00	99,341.86	240,695.14	29	110,226.50
Activity 882 - Mobile Learning Center	318,920.00	25,017.13	.00	90,491.79	228,428.21	28	89,104.35
Activity 884 - Community Outreach	643,799.33	46,750.54	4,794.68	167,311.78	471,692.87	27	86,669.07
Activity 990 - General	2,432,826.00	177,778.10	12,937.25	690,792.53	1,729,096.22	29	693,992.62
Location 106 - Lower	\$8,542,739.33	\$536,180.43	\$66,794.82	\$1,928,400.79	\$6,547,543.72	23%	\$1,854,895.38

						Jul	minary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							<u>'</u>
EXPENSE							
Function 8 - Operations							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 180 - Natural Resources	226,377.00	6,267.41	4,370.00	28,171.97	193,835.03	14	8,867.96
Activity 550 - Boat Rental	3,400.00	.00	.00	119.75	3,280.25	4	4,534.00
Activity 580 - Cross Country Skiing	7,511.00	.00	.00	345.43	7,165.57	5	476.16
Activity 590 - Tolling	111,328.00	5,462.62	.00	17,309.58	94,018.42	16	17,135.80
Activity 615 - Group Camping	640.00	.00	.00	.00	640.00	0	.00
Activity 650 - Golf Course	768,754.00	93,448.11	9,707.27	183,650.13	575,396.60	25	186,756.46
Activity 660 - Disc/Adventure Golf	15,917.00	129.84	.00	1,312.66	14,604.34	8	2,974.51
Activity 700 - Special Events	41,748.00	1,104.56	7,275.30	6,010.21	28,462.49	32	5,020.67
Activity 710 - Administrative	624,985.00	42,573.89	1,328.70	175,159.45	448,496.85	28	188,525.48
Activity 730 - Police	648,647.00	45,774.49	402.79	183,223.63	465,020.58	28	187,609.56
Activity 870 - Wildlife Management	21,495.00	900.00	6,300.00	11,891.12	3,303.88	85	500.00
Activity 880 - Interpretive Center/Mill	148,097.00	9,553.74	.00	38,915.12	109,181.88	26	47,920.26
Activity 990 - General	827,042.60	65,013.37	14,822.20	230,148.63	582,071.77	30	234,949.10
Activity 991 - Joint Government Maint	32,138.00	987.36	.00	1,215.33	30,922.67	4	3,790.10
Location 108 - Hudson	\$3,478,079.60	\$271,215.39	\$44,206.26	\$877,473.01	\$2,556,400.33	26%	\$889,060.06
Location 109 - Stony Creek							
Activity 180 - Natural Resources	240,770.00	18,261.67	.00	30,049.45	210,720.55	12	46,934.38
Activity 537 - Ripslide	32,445.00	.00	.00	.00	32,445.00	0	.00
Activity 538 - Beach	366,144.00	13,575.44	.00	29,064.96	337,079.04	8	25,508.77
Activity 540 - Dockage/Boat Storage	15,217.00	203.57	.00	1,680.78	13,536.22	11	1,276.40
Activity 550 - Boat Rental	144,526.00	1,417.78	35,051.60	2,342.98	107,131.42	26	4,449.49
Activity 580 - Cross Country Skiing	6,035.00	.00	.00	4,344.87	1,690.13	72	2,250.12
Activity 590 - Tolling	185,903.00	11,274.84	.00	37,002.59	148,900.41	20	33,957.89
Activity 610 - Family Camping	24,386.00	2,786.24	.00	3,014.04	21,371.96	12	749.89
Activity 630 - Activity Center Rental	.00	.00	.00	599.00	(599.00)	+++	.00
Activity 650 - Golf Course	991,184.00	107,518.56	7,819.60	226,537.32	756,827.08	24	211,294.63
Activity 660 - Disc/Adventure Golf	34,805.00	.00	.00	621.00	34,184.00	2	964.70
Activity 700 - Special Events	76,060.00	3,498.50	.00	5,657.17	70,402.83	7	6,100.74
Activity 710 - Administrative	965,533.00	74,020.27	2,657.40	285,100.80	677,774.80	30	278,679.71
Activity 730 - Police	1,134,531.76	76,893.24	2,902.79	322,966.38	808,662.59	29	242,515.69
Activity 870 - Wildlife Management	36,244.00	1,300.00	9,100.00	22,343.40	4,800.60	87	3,600.00
Activity 880 - Interpretive Center/Mill	408,779.32	33,428.80	89.24	126,537.87	282,152.21	31	115,119.33
Activity 882 - Mobile Learning Center	172,902.00	3,946.01	.00	32,279.14	140,622.86	19	52,172.80
Activity 990 - General	1,969,407.94	147,155.67	38,838.56	555,326.52	1,375,242.86	30	550,556.06

General Fund Expense Budget by Organization

						Sui	illillary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 109 - Stony Creek							
Activity 991 - Joint Government Maint	6,924.00	.00	.00	.00	6,924.00	0	127.12
Location 109 - Stony Creek Totals	\$6,811,797.02	\$495,280.59	\$96,459.19	\$1,685,468.27	\$5,029,869.56	26%	\$1,576,257.72
Location 112 - Lake Erie							
Activity 180 - Natural Resources	66,180.00	1,933.83	.00	5,951.78	60,228.22	9	2,936.98
Activity 531 - Pool	155,544.00	144.44	.00	13,314.03	142,229.97	9	12,003.86
Activity 540 - Dockage/Boat Storage	141,490.00	6,570.67	839.48	16,654.74	123,995.78	12	19,745.24
Activity 590 - Tolling	80,836.00	4,927.94	.00	17,491.86	63,344.14	22	19,127.78
Activity 640 - Shelter Reservations	500.00	.00	.00	.00	500.00	0	4,900.00
Activity 650 - Golf Course	865,164.00	72,868.81	9,313.24	183,360.08	672,490.68	22	190,049.80
Activity 700 - Special Events	46,750.00	3,556.69	1,203.76	7,986.03	37,560.21	20	7,151.44
Activity 710 - Administrative	751,388.00	50,595.82	797.22	209,595.50	540,995.28	28	214,282.91
Activity 730 - Police	851,950.00	59,991.61	402.79	274,495.81	577,051.40	32	191,519.33
Activity 870 - Wildlife Management	32,472.00	1,742.00	12,194.00	10,746.25	9,531.75	71	1,000.00
Activity 880 - Interpretive Center/Mill	339,928.00	19,420.39	2,080.95	107,035.77	230,811.28	32	83,537.91
Activity 990 - General	1,177,179.00	92,554.07	5,998.00	346,200.39	824,980.61	30	322,031.27
Location 112 - Lake Erie Totals	\$4,509,381.00	\$314,306.27	\$32,829.44	\$1,192,832.24	\$3,283,719.32	27%	\$1,068,286.52
Location 113 - Wolcott							
Activity 180 - Natural Resources	54,180.00	.00	.00	2,835.54	51,344.46	5	11,108.30
Activity 590 - Tolling	9,785.00	506.66	.00	508.93	9,276.07	5	584.55
Activity 615 - Group Camping	6,266.00	564.56	.00	2,639.57	3,626.43	42	2,161.23
Activity 630 - Activity Center Rental	25,937.00	1,449.31	.00	12,756.48	13,180.52	49	6,517.67
Activity 700 - Special Events	7,500.00	58.50	.00	204.48	7,295.52	3	733.75
Activity 710 - Administrative	50,362.00	3,535.95	332.18	20,453.35	29,576.47	41	17,609.65
Activity 730 - Police	95,950.00	2,174.12	.00	6,019.60	89,930.40	6	19,015.56
Activity 880 - Interpretive Center/Mill	64,255.00	2,777.82	.00	20,033.96	44,221.04	31	20,576.92
Activity 881 - Farm Learning Center	1,136,521.00	103,431.86	.00	328,280.22	808,240.78	29	269,803.11
Activity 990 - General	308,286.00	24,442.61	905.60	85,390.87	221,989.53	28	86,065.76
Location 113 - Wolcott Totals	\$1,759,042.00	\$138,941.39	\$1,237.78	\$479,123.00	\$1,278,681.22	27%	\$434,176.50
Location 115 - Indian Springs							
Activity 180 - Natural Resources	187,812.00	2,362.51	40,479.97	10,751.76	136,580.27	27	13,128.73
Activity 535 - Sprayzone	17,651.00	579.09	.00	2,320.52	15,330.48	13	1,563.12
Activity 580 - Cross Country Skiing	8,094.00	.00	.00	.00	8,094.00	0	.00
Activity 590 - Tolling	75,426.00	2,886.32	.00	10,278.17	65,147.83	14	18,003.94
Activity 630 - Activity Center Rental	33,702.00	159.36	.00	637.44	33,064.56	2	5,283.86

General Fund Expense Budget by Organization

							, =======
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 8 - Operations							
Location 115 - Indian Springs							
Activity 650 - Golf Course	905,075.00	96,354.85	3,905.00	195,274.21	705,895.79	22	214,613.78
Activity 700 - Special Events	14,000.00	170.49	45.40	1,663.47	12,291.13	12	182.45
Activity 710 - Administrative	327,776.40	22,463.46	531.48	100,128.37	227,116.55	31	92,829.87
Activity 730 - Police	115,668.00	1,896.41	.00	12,464.46	103,203.54	11	9,614.95
Activity 870 - Wildlife Management	12,704.00	.00	.00	12,595.91	108.09	99	997.38
Activity 883 - Environmental Disc	487,122.00	28,759.63	9,091.67	149,762.95	328,267.38	33	173,009.51
Activity 990 - General	367,846.00	24,226.04	.00	120,791.68	247,054.32	33	107,389.51
Location 115 - Indian Springs Totals	\$2,552,876.40	\$179,858.16	\$54,053.52	\$616,668.94	\$1,882,153.94	26%	\$636,617.10
Location 116 - Huron Meadows							
Activity 180 - Natural Resources	83,244.00	5,200.00	.00	25,095.72	58,148.28	30	5,277.22
Activity 580 - Cross Country Skiing	82,962.00	89.95	1,971.98	61,090.65	19,899.37	76	24,477.64
Activity 590 - Tolling	3,326.00	.00	.00	.00	3,326.00	0	.00
Activity 650 - Golf Course	806,349.00	119,089.17	2,145.00	219,530.82	584,673.18	27	188,647.71
Activity 700 - Special Events	6,500.00	2,661.17	267.48	2,836.66	3,395.86	48	3,882.94
Activity 710 - Administrative	84,486.00	4,181.04	531.48	28,041.86	55,912.66	34	26,203.71
Activity 730 - Police	190,287.00	6,857.79	.00	30,338.71	159,948.29	16	23,024.88
Activity 870 - Wildlife Management	300.00	.00	.00	.00	300.00	0	.00
Activity 990 - General	293,407.00	19,877.92	4,575.00	65,746.72	223,085.28	24	88,883.69
Location 116 - Huron Meadows Totals	\$1,550,861.00	\$157,957.04	\$9,490.94	\$432,681.14	\$1,108,688.92	29%	\$360,397.79
Function 8 - Operations Totals	\$44,953,804.11	\$3,141,057.45	\$569,548.66	\$11,029,015.45	\$33,355,240.00	26%	\$10,463,455.88
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 100 - Director/Deputy Dir Dept	1,113,725.00	71,062.99	68,818.75	321,079.82	723,826.43	35	323,678.03
Activity 102 - Diversity, Equity &	720,620.02	55,378.20	34,036.41	167,367.28	519,216.33	28	159,233.53
Activity 110 - Finance Department	1,219,833.00	75,073.54	24,046.86	291,720.49	904,065.65	26	285,148.92
Activity 120 - Human Resource	882,121.00	60,794.40	7,000.00	232,375.77	642,745.23	27	241,805.87
Activity 130 -	2,307,742.00	116,964.63	421,193.07	434,958.21	1,451,590.72	37	461,422.42
Activity 140 - Information Technology	2,259,367.80	240,464.21	67,095.33	749,053.62	1,443,218.85	36	646,082.99
Activity 150 - Purchasing Department	357,068.00	22,091.42	.00	81,626.32	275,441.68	23	88,214.43
Activity 180 - Natural Resources	670,470.00	56,983.00	10,000.00	261,595.15	398,874.85	41	213,525.62
Activity 190 - Planning	1,166,203.98	62,229.37	78,107.45	236,782.70	851,313.83	27	257,607.06
Activity 192 - Engineering	2,355,351.28	96,595.14	305,160.99	340,623.31	1,709,566.98	27	316,544.22

General Fund Expense Budget by Organization

	Amended	Current Month	YTD	YTD	Budget - YTD	%	, 3
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 10 - General Fund							
EXPENSE							
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	200.00
Activity 700 - Special Events	210,000.00	15,780.71	26,249.60	17,432.96	166,317.44	21	5,594.00
Activity 710 - Administrative	851,047.40	86,581.44	53,499.00	285,849.89	511,698.51	40	265,904.59
Activity 730 - Police	809,845.64	56,865.32	2,159.50	229,512.45	578,173.69	29	227,897.41
Activity 880 - Interpretive Center/Mill	351,764.00	15,783.57	.00	64,510.86	287,253.14	18	66,447.83
Activity 990 - General	.00	.00	.00	113.03	(113.03)	+++	.00
Activity 991 - Joint Government Maint	1,287,976.00	.00	9,566.70	.00	1,278,409.30	1	1,373.47
Location 100 - Administrative Office	\$16,563,135.12	\$1,032,647.94	\$1,106,933.66	\$3,714,601.86	\$11,741,599.60	29%	\$3,560,680.39
Function 9 - Administration Totals	\$16,563,135.12	\$1,032,647.94	\$1,106,933.66	\$3,714,601.86	\$11,741,599.60	29%	\$3,560,680.39
EXPENSE TOTALS	\$80,590,058.01	\$4,719,529.29	\$3,589,273.52	\$29,163,406.79	\$47,837,377.70	41%	\$24,049,519.61
Fund 10 - General Fund Totals	\$80,590,058.01	\$4,719,529.29	\$3,589,273.52	\$29,163,406.79	\$47,837,377.70		\$24,049,519.61
_							
Grand Totals	\$80,590,058.01	\$4,719,529.29	\$3,589,273.52	\$29,163,406.79	\$47,837,377.70		\$24,049,519.61

Suppl Maj Mnt Fund Balance Sheet

Through 04/30/25 Summary Listing

Fund Category Governmental Funds Fund 20 - Supplemental Maj Mnt Fund ASSETS INVESTMENTS Comerica Restricted Funds INVESTMENTS INVESTMENTS Comerica Restricted Funds INVESTMENTS Totals ASSETS TOTALS UNABILITIES LIABILITIES CURRENT LIABILITIES CURRENT LIABILITIES CURRENT LIABILITIES Totals LIABILITIES Totals LIABILITIES Totals LIABILITIES Totals LIABILITIES Totals ASSETS TOTALS (\$0.01) (\$0.01) (\$0.01) (\$0.01) (\$0.00) FUND EQUITY FUND BALANCE UNASSIGNED FUND BALANCE Totals FUND EQUITY TOTALS Prior to Current Year Changes Prior Year Fund Equity Adjustment Fund Revenues Fund Expenses FUND EQUITY TOTALS Prior to Current Year Changes Prior Year Fund Equity Adjustment Fund Revenues FUND EQUITY TOTALS F		Current YTD	Prior Year		
Fund Type Special Revenue Funds Fund 20 - Supplemental Maj Mnt Fund ASSETS ASSETS ASSETS INVESTMENTS Comerica Restricted Funds INVESTMENTS Totals ASSETS Totals ASSETS Totals ASSETS Totals ASSETS Totals ASSETS Totals ASSETS TOTALS LIABILITIES AND FUND EQUITY LIABILITIES CONTract Retainage Payabl CURRENT LIABILITIES CONTract Retainage Payabl CURRENT LIABILITIES Totals LIABILITIES LIABIL	Classification	Balance	YTD Total	Net Change	Change %
Fund 20 - Supplemental Maj Mnt Fund ASSETS ASSETS INVESTMENTS STATES STATE					
ASSETS ASSETS INVESTMENTS Comerica Restricted Funds INVESTMENTS Totals ASSETS TOTALS	/ · · ·				
ASSETS INVESTMENTS INVESTMENTS S,771,298.32 S,505,811.01 265,487.31 A.	• • • • • • • • • • • • • • • • • • • •				
INVESTMENTS S,771,298.32 S,505,811.01 265,487.31 A.					
S,771,298.32 S,505,811.01 265,487.31 4.1					
INVESTMENTS Totals					
ASSETS TOTALS \$5,771,298.32 \$5,505,811.01 \$265,487.31 4.1		· ·			4.82
ASSETS TOTALS \$5,771,298.32 \$5,505,811.01 \$265,487.31 4.1	INVESTMENTS Totals			· · ·	4.82%
LIABILITIES AND FUND EQUITY LIABILITIES LIABILITIES CONTract Retainage Payabl CURRENT LIABILITIES Totals LIABILITIES Totals LIABILITIES TOTALS LIABILITIES TOTALS (\$0.01) (\$0.01) \$0.00 0.0 (\$0.01) \$0.01 0.0 (\$0.01) \$0.00 0.0 (\$0.01)			<u> </u>	· · · · · ·	4.82%
LIABILITIES LIABILITIES CONTRACT REtainage Payabl CURRENT LIABILITIES Totals FUND EQUITY FUND BALANCE UNASSIGNED FUND BALANCE Reserve Future Contingen. Sylina Syl	ASSETS TOTALS	\$5,771,298.32	\$5,505,811.01	\$265,487.31	4.82%
Contract Retainage Payabl CURRENT LIABILITIES TOTALS CURRENT LIABILITIES TOTALS CURRENT LIABILITIES TOTALS CURRENT LIABILITIES TOTALS C\$0.01) (\$0.01) \$0.00 0.0.0 0.	LIABILITIES AND FUND EQUITY				
CONTract Retainage Payabl	LIABILITIES				
Contract Retainage Payabl	LIABILITIES				
CURRENT LIABILITIES Totals (\$0.01) (\$0.01) \$0.00 0.1	CURRENT LIABILITIES				
LIABILITIES TOTALS FUND EQUITY FUND BALANCE UNASSIGNED FUND BALANCE Reserve Future Contingen. UNASSIGNED FUND BALANCE Totals FUND EQUITY TOTALS Prior to Current Year Changes Prior Year Fund Equity Adjustment Fund Revenues Fund Expenses FUND EQUITY TOTALS FU	Contract Retainage Payabl	(.01)	(.01)	.00	.00
Comparison of	CURRENT LIABILITIES Totals		()	\$0.00	0.00%
FUND EQUITY FUND BALANCE UNASSIGNED FUND BALANCE Reserve Future Contingen. 1,411,899.37 5,411,899.37 5,411,899.37 0.00	LIABILITIES Totals	(\$0.01)	(\$0.01)	\$0.00	0.00%
FUND BALANCE UNASSIGNED FUND BALANCE Reserve Future Contingen. 1,411,899.37 5,411,899.37 .00	LIABILITIES TOTALS	(\$0.01)	(\$0.01)	\$0.00	0.00%
Secrit Contingen: Secrit Continue: Se	FUND EQUITY				
S,411,899.37 S,41	FUND BALANCE				
## Style="background-color: red; color: white; background-color: white;	UNASSIGNED FUND BALANCE				
FUND EQUITY TOTALS Prior to Current Year Changes \$5,411,899.37 \$5,411,899.37 \$0.00 0.0 Prior Year Fund Equity Adjustment (279,385.83) \$5,411,899.37 \$0.00 0.0 Fund Expenses (80,013.13) \$5,411,899.37 \$359,398.96 6.0 FUND EQUITY TOTALS \$5,771,298.33 \$5,411,899.37 \$359,398.96 6.0 LIABILITIES AND FUND EQUITY \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 Fund 20 - Supplemental Maj Mnt Fund Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	Reserve Future Contingen.	5,411,899.37	5,411,899.37	.00	.00
FUND EQUITY TOTALS Prior to Current Year Changes Prior Year Fund Equity Adjustment Fund Revenues Fund Expenses FUND EQUITY TOTALS FUND EQUITY TOTALS LIABILITIES AND FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY TOTALS FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals FUND EQUITY F	UNASSIGNED FUND BALANCE Totals	\$5,411,899.37	\$5,411,899.37	\$0.00	0.00%
Prior Year Fund Equity Adjustment (279,385.83) Fund Revenues (80,013.13) Fund Expenses .00 FUND EQUITY TOTALS \$5,771,298.33 \$5,411,899.37 \$359,398.96 6.0 LIABILITIES AND FUND EQUITY \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 Fund 20 - Supplemental Maj Mnt Fund Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	FUND BALANCE Totals	\$5,411,899.37	\$5,411,899.37	\$0.00	0.00%
Fund Revenues (80,013.13) Fund Expenses .00 FUND EQUITY TOTALS LIABILITIES AND FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals (80,013.13) \$5,771,298.33 \$5,411,899.37 \$359,398.96 6.0 \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 \$6,000 \$93,911.65 \$1,000.0	FUND EQUITY TOTALS Prior to Current Year Changes	\$5,411,899.37	\$5,411,899.37	\$0.00	0.00%
Fund Expenses .00 FUND EQUITY TOTALS LIABILITIES AND FUND EQUITY Fund 20 - Supplemental Maj Mnt Fund Totals .00 \$5,771,298.33 \$5,411,899.37 \$359,398.96 6.0 \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 \$0.00 \$93,911.65 (\$93,911.65) (100.0	Prior Year Fund Equity Adjustment	(279,385.83)			
FUND EQUITY TOTALS \$5,771,298.33 \$5,411,899.37 \$359,398.96 6.0 LIABILITIES AND FUND EQUITY \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 Fund 20 - Supplemental Maj Mnt Fund Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	Fund Revenues	(80,013.13)			
LIABILITIES AND FUND EQUITY \$5,771,298.32 \$5,411,899.36 \$359,398.96 6.0 Fund 20 - Supplemental Maj Mnt Fund Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0)	Fund Expenses	.00			
Fund 20 - Supplemental Maj Mnt Fund Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	FUND EQUITY TOTALS	\$5,771,298.33	\$5,411,899.37	\$359,398.96	6.64%
	LIABILITIES AND FUND EQUITY	\$5,771,298.32	\$5,411,899.36	\$359,398.96	6.64%
Fund Type Special Revenue Funds Totals \$0.00 \$93.911.65 (\$93.911.65) (100.0	Fund 20 - Supplemental Maj Mnt Fund Totals	\$0.00	\$93,911.65	(\$93,911.65)	(100.00%)
φοιου φουσια (φουσια	Fund Type Special Revenue Funds Totals	\$0.00	\$93,911.65	(\$93,911.65)	(100.00%)
Fund Category Governmental Funds Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	Fund Category Governmental Funds Totals	\$0.00	\$93,911.65	(\$93,911.65)	(100.00%)
Grand Totals \$0.00 \$93,911.65 (\$93,911.65) (100.0	Grand Totals	\$0.00	\$93,911.65	(\$93,911.65)	(100.00%)

Supplemental Maj Mnt Fund Revenue Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

Account Fund 20 -	Account Description Supplemental Maj Mnt Fund	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Function	9 - Administration							
	REVENUE							
Reven	nue							
4500	Interest Income	.00	20,129.82	.00	80,013.13	(80,013.13)	+++	93,911.65
	Revenue Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
	REVENUE TOTALS	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
	Function 9 - Administration Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
Fund 2	0 - Supplemental Maj Mnt Fund Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)		\$93,911.65
	Grand Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	-	\$93,911.65

Supplemental Maj Mnt Fund Revenue Budget by Organization

	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year YTD
Fund 20 - Supplemental Maj Mnt Fund							
REVENUE							
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 990 - General							
Category 70 - Other	.00	20,129.82	.00	80,013.13	(80,013.13)	+++	93,911.65
Activity 990 - General Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
Location 100 - Administrative Office	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
Function 9 - Administration Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
REVENUE TOTALS	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)	+++	\$93,911.65
Fund 20 - Supplemental Maj Mnt Fund Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)		\$93,911.65
Grand Totals	\$0.00	\$20,129.82	\$0.00	\$80,013.13	(\$80,013.13)		\$93,911.65

Capital Project Fund Balance Sheet Through 04/30/25 Summary Listing

Classification	Current YTD	Prior Year	Not Change	Change 0/
Classification Fund Category Governmental Funds	Balance	YTD Total	Net Change	Change %
Fund Type Capital Projects Funds				
Fund 80 - Capital Projects Fund				
ASSETS				
ASSETS				
INVESTMENTS				
Flagstar Bank/C.D.	532,934.70	532,934.70	.00	.00
Public Service Credit Union	2,771,397.18	2,625,777.09	145,620.09	5.55
CIBC Bank/C.D.	2,205,243.91	2,091,777.05	113,466.86	5.42
Comerica Bank Govt Fund	31,139,191.01	17,995,864.53	13,143,326.48	73.04
INVESTMENTS Tot OTHER ASSETS	sals \$36,648,766.80	\$23,246,353.37	\$13,402,413.43	57.65%
Due From Other Funds	290,225.26	2,535,000.00	(2,244,774.74)	(88.55)
Due From Grants	3,170.00	568,227.00	(565,057.00)	(99.44)
OTHER ASSETS Tot		\$3,103,227.00	(\$2,809,831.74)	(90.55%)
ASSETS Tot		\$26,349,580.37	\$10,592,581.69	40.20%
ASSETS TOTA		\$26,349,580.37	\$10,592,581.69	40.20%
LIABILITIES AND FUND EQUITY		. , ,	, , ,	
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES			(== === ==)	(a= a .)
Vouchers Payable	7,401.87	61,362.50	(53,960.63)	(87.94)
Due To	120,213.28	671,311.19	(551,097.91)	(82.09)
Deferred Revenue CURRENT LIABILITIES Tot	2,500,000.00 cals \$2,627,615.15	568,227.00 \$1,300,900.69	1,931,773.00 \$1,326,714.46	339.97 101.98%
LIABILITIES TO		\$1,300,900.69	\$1,326,714.46	101.98%
LIABILITIES TOTA		\$1,300,900.69	\$1,326,714.46	101.98%
FUND EQUITY	ψ2/02//013/13	Ψ1/300/300103	Ψ1/320// 1 11 10	101.50 /0
FUND BALANCE				
ASSIGNED FUND BALANCE				
Planned Use of Fund Balance	9,111,955.79	9,111,955.79	.00	.00
ASSIGNED FUND BALANCE Tot	als \$9,111,955.79	\$9,111,955.79	\$0.00	0.00%
UNASSIGNED FUND BALANCE				
Reserve Future Contingen.	(9,111,955.79)	(9,111,955.79)	.00	.00
UNASSIGNED FUND BALANCE TO		(\$9,111,955.79)	\$0.00	0.00%
FUND FOUNTY TOTALS Prior to Current Year Change		\$0.00	\$0.00	+++
FUND EQUITY TOTALS Prior to Current Year Chang Prior Year Fund Equity Adjustment	ges \$0.00 (23,666,309.43)	\$0.00	\$0.00	+++
Fund Revenues	(13,300,265.91)			
i unu nevenues	(13,300,203.91)			

Capital Project Fund Balance Sheet Through 04/30/25 Summary Listing

	Current YTD	Prior Year		
Classification	Balance	YTD Total	Net Change	Change %
Fund Category Governmental Funds				
Fund Type Capital Projects Funds				
Fund Expenses	2,652,028.43			
FUND EQUITY TOTALS _	\$34,314,546.91	\$0.00	\$34,314,546.91	+++
LIABILITIES AND FUND EQUITY	\$36,942,162.06	\$1,300,900.69	\$35,641,261.37	2,739.74%
Fund 80 - Capital Projects Fund Totals	\$0.00	\$25,048,679.68	(\$25,048,679.68)	(100.00%)
Fund Type Capital Projects Funds Totals	\$0.00	\$25,048,679.68	(\$25,048,679.68)	(100.00%)
Fund Category Governmental Funds Totals	\$0.00	\$25,048,679.68	(\$25,048,679.68)	(100.00%)
Grand Totals	\$0.00	\$25,048,679.68	(\$25,048,679.68)	(100.00%)

Capital Project Revenue Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

Account Account Des	cription	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund 80 - Capital Proj e	ects Fund							
Function 2 - Transfer								
REVENUE								
Revenue								
6000 Transfer In	- General Fund							
6000.10 Transfer In -	General Fund	12,733,901.00	.00	.00	12,733,901.00	.00	100	9,014,166.00
6000 -	Transfer In - General Fund	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
	Revenue Totals	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
	REVENUE TOTALS	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
F	unction 2 - Transfer Totals	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$9,014,166.00
Function 9 - Administ	ration							
REVENUE								
Revenue								
4400 Grant Reven	ue	10,589,558.95	40,225.26	.00	40,225.26	10,549,333.69	0	2,500,000.00
4450 Donations		500,000.00	250,000.00	.00	250,000.00	250,000.00	50	.00
4500 Interest Inco	me	.00	113,383.50	.00	276,139.65	(276,139.65)	+++	175,717.56
	Revenue Totals	\$11,089,558.95	\$403,608.76	\$0.00	\$566,364.91	\$10,523,194.04	5%	\$2,675,717.56
	REVENUE TOTALS	\$11,089,558.95	\$403,608.76	\$0.00	\$566,364.91	\$10,523,194.04	5%	\$2,675,717.56
Function	9 - Administration Totals	\$11,089,558.95	\$403,608.76	\$0.00	\$566,364.91	\$10,523,194.04	5%	\$2,675,717.56
Fund 80 - Ca j	pital Projects Fund Totals	\$23,823,459.95	\$403,608.76	\$0.00	\$13,300,265.91	\$10,523,194.04		\$11,689,883.56
	_ 							
	Grand Totals	\$23,823,459.95	\$403,608.76	\$0.00	\$13,300,265.91	\$10,523,194.04	·	\$11,689,883.56

Capital Project Revenue Budget by Organization

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund	200900						
REVENUE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	12,733,901.00	.00	.00	12,733,901.00	.00	100	11,413,961.75
Location 100 - Administrative Office	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$11,413,961.75
Function 2 - Transfer Totals	\$12,733,901.00	\$0.00	\$0.00	\$12,733,901.00	\$0.00	100%	\$11,413,961.75
Function 5 - Capital							
Location 102 - Lake St. Clair							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Location 102 - Lake St. Clair Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 5 - Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 9 - Administration							
Location 100 - Administrative Office							
Activity 990 - General	11,089,558.95	403,608.76	.00	566,364.91	10,523,194.04	5	2,693,594.83
Location 100 - Administrative Office	\$11,089,558.95	\$403,608.76	\$0.00	\$566,364.91	\$10,523,194.04	5%	\$2,693,594.83
Function 9 - Administration Totals	\$11,089,558.95	\$403,608.76	\$0.00	\$566,364.91	\$10,523,194.04	5%	\$2,693,594.83
REVENUE TOTALS	\$23,823,459.95	\$403,608.76	\$0.00	\$13,300,265.91	\$10,523,194.04	56%	\$14,107,556.58
Fund 80 - Capital Projects Fund Totals	\$23,823,459.95	\$403,608.76	\$0.00	\$13,300,265.91	\$10,523,194.04		\$14,107,556.58
=							
Grand Totals	\$23,823,459.95	\$403,608.76	\$0.00	\$13,300,265.91	\$10,523,194.04		\$14,107,556.58

Capital Project Expense Budget Performance

Fiscal Year to Date 04/30/25 Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
	- Capital Projects Fund							
Functio	n 2 - Transfer							
	EXPENSE							
Expe	nditures							
9965	Transfer Out - General Fund							
9965.10	Transfer Out - General Fund	278.93	278.93	.00	278.93	.00	100	.00
	9965 - Transfer Out - General Fund	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
	Expenditures Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
	EXPENSE TOTALS	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$0.00
	Function 2 - Transfer Totals	(\$278.93)	(\$278.93)	\$0.00	(\$278.93)	\$0.00	100%	\$0.00
Functio	n 5 - Capital							
	EXPENSE							
	onnel Services							
9010	Full Time Wages	288,891.09	41,569.69	.00	139,454.81	149,436.28	48	133,155.16
9013	FT Benefits Pd to Emps	16,596.30	2,386.43	.00	8,075.76	8,520.54	49	8,807.56
9014	FT Benefits Pd for Emps	119,383.68	17,166.10	.00	58,090.78	61,292.90	49	56,585.03
	Personnel Services Totals	\$424,871.07	\$61,122.22	\$0.00	\$205,621.35	\$219,249.72	48%	\$198,547.75
	ractual Services							
9410	Professional Services	439,582.89	16,430.00	401,441.63	37,541.00	600.26	100	164,273.35
9420	Outside Services	44,386,679.68	49,452.17	5,047,354.91	2,408,587.15	36,930,737.62	17	479,924.18
	Contractual Services Totals		\$65,882.17	\$5,448,796.54	\$2,446,128.15	\$36,931,337.88	18%	\$644,197.53
	EXPENSE TOTALS		\$127,004.39	\$5,448,796.54	\$2,651,749.50	\$37,150,587.60	18%	\$842,745.28
	Function 5 - Capital Totals		(\$127,004.39)	(\$5,448,796.54)	(\$2,651,749.50)	(\$37,150,587.60	18%	(\$842,745.28)
	Fund 80 - Capital Projects Fund Totals	\$45,251,412.57	\$127,283.32	\$5,448,796.54	\$2,652,028.43	\$37,150,587.60		\$842,745.28
	=			1= ====	12.222.22			
	Grand Totals	\$45,251,412.57	\$127,283.32	\$5,448,796.54	\$2,652,028.43	\$37,150,587.60		\$842,745.28

Capital Project Expense Budget by Organization

						Su	illinary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund							
EXPENSE							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	278.93	278.93	.00	278.93	.00	100	9,187.39
Location 100 - Administrative Office	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$9,187.39
Function 2 - Transfer Totals	\$278.93	\$278.93	\$0.00	\$278.93	\$0.00	100%	\$9,187.39
Function 5 - Capital							
Location 100 - Administrative Office							
Activity 192 - Engineering	219,072.57	.00	.00	.00	219,072.57	0	.00
Activity 990 - General	102,439.86	628.23	.00	2,439.86	100,000.00	2	4,097.75
Location 100 - Administrative Office	\$321,512.43	\$628.23	\$0.00	\$2,439.86	\$319,072.57	1%	\$4,097.75
Location 102 - Lake St. Clair							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	17,000.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	47,350.00
Activity 590 - Tolling	.00	.00	.00	.00	.00	+++	84,595.34
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 940 - Heart Lab-LSC	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	18,327,625.01	13,880.77	1,231,550.46	2,221,735.04	14,874,339.51	19	591,695.73
Location 102 - Lake St. Clair Totals	\$18,327,625.01	\$13,880.77	\$1,231,550.46	\$2,221,735.04	\$14,874,339.51	19%	\$740,641.07
Location 104 - Kensington							
Activity 538 - Beach	40,000.00	.00	36,075.00	.00	3,925.00	90	.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	.00
Activity 590 - Tolling	75,000.00	.00	.00	.00	75,000.00	0	.00
Activity 660 - Disc/Adventure Golf	.00	.00	.00	.00	.00	+++	.00
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 881 - Farm Learning Center	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	773,622.12	8,102.53	517,961.00	10,911.12	244,750.00	68	3,945.83
Location 104 - Kensington Totals	\$888,622.12	\$8,102.53	\$554,036.00	\$10,911.12	\$323,675.00	64%	\$3,945.83
Location 106 - Lower Huron/Will/Oakwood	ls						
Activity 532 - Waterpark	.00	.00	.00	.00	.00	+++	.00
Activity 610 - Family Camping	205,695.98	409.67	.00	5,695.98	200,000.00	3	18,347.44
Activity 650 - Golf Course	902,198.19	7,567.29	.00	44,863.10	857,335.09	5	332,524.92
Activity 660 - Disc/Adventure Golf	60,000.00	439.94	4,488.00	439.94	55,072.06	8	.00
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	89,913.51
Activity 990 - General	4,953,848.17	34,395.84	1,787,034.31	96,742.64	3,070,071.22	38	326,481.67
Location 106 - Lower	\$6,121,742.34	\$42,812.74	\$1,791,522.31	\$147,741.66	\$4,182,478.37	32%	\$767,267.54

Capital Project Expense Budget by Organization

						Su	minary Listing
	Amended	Current Month	YTD	YTD	Budget - YTD	%	
Organization	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	Prior Year Total
Fund 80 - Capital Projects Fund							
EXPENSE							
Function 5 - Capital							
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 590 - Tolling	.00	.00	.00	.00	.00	+++	.00
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	27,370.00
Activity 990 - General	3,278,273.89	11,086.83	742,862.84	52,945.34	2,482,465.71	24	113,484.04
Location 108 - Hudson	\$3,278,273.89	\$11,086.83	\$742,862.84	\$52,945.34	\$2,482,465.71	24%	\$140,854.04
Location 109 - Stony Creek							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	.00
Activity 590 - Tolling	20,000.00	.00	.00	.00	20,000.00	0	.00
Activity 650 - Golf Course	2,811,838.48	.00	.00	.00	2,811,838.48	0	1,244.27
Activity 990 - General	1,948,832.29	1,739.10	678,401.81	3,069.48	1,267,361.00	35	1,238,421.95
Location 109 - Stony Creek Totals	\$4,780,670.77	\$1,739.10	\$678,401.81	\$3,069.48	\$4,099,199.48	14%	\$1,239,666.22
Location 112 - Lake Erie							
Activity 531 - Pool	7,749,617.87	18,116.04	45,900.00	48,967.87	7,654,750.00	1	140,172.18
Activity 650 - Golf Course	257,160.44	.00	.00	77,928.44	179,232.00	30	3,806.88
Activity 990 - General	1,298,366.87	1,552.12	109,132.41	43,912.69	1,145,321.77	12	1,040,847.06
Location 112 - Lake Erie Totals	\$9,305,145.18	\$19,668.16	\$155,032.41	\$170,809.00	\$8,979,303.77	4%	\$1,184,826.12
Location 113 - Wolcott							
Activity 880 - Interpretive Center/Mill	.00	.00	.00	.00	.00	+++	.00
Activity 881 - Farm Learning Center	1,150,000.00	.00	.00	.00	1,150,000.00	0	.00
Activity 990 - General	80,676.00	5,886.50	49,995.70	16,685.80	13,994.50	83	129,635.80
Location 113 - Wolcott Totals	\$1,230,676.00	\$5,886.50	\$49,995.70	\$16,685.80	\$1,163,994.50	5%	\$129,635.80
Location 115 - Indian Springs							
Activity 650 - Golf Course	197,287.59	23,384.10	55,117.36	25,412.20	116,758.03	41	112,793.70
Activity 990 - General	549,578.31	(184.57)	.00	.00	549,578.31	0	309,873.09
Location 115 - Indian Springs Totals	\$746,865.90	\$23,199.53	\$55,117.36	\$25,412.20	\$666,336.34	11%	\$422,666.79
Location 116 - Huron Meadows							
Activity 650 - Golf Course	250,000.00	.00	190,277.65	.00	59,722.35	76	.00
Activity 990 - General	.00	.00	.00	.00	.00	+++	.00
Location 116 - Huron Meadows Totals	\$250,000.00	\$0.00	\$190,277.65	\$0.00	\$59,722.35	76%	\$0.00
Function 5 - Capital Totals	\$45,251,133.64	\$127,004.39	\$5,448,796.54	\$2,651,749.50	\$37,150,587.60	18%	\$4,633,601.16
EXPENSE TOTALS	\$45,251,412.57	\$127,283.32	\$5,448,796.54	\$2,652,028.43	\$37,150,587.60	18%	\$4,642,788.55
Fund 80 - Capital Projects Fund Totals	\$45,251,412.57	\$127,283.32	\$5,448,796.54	\$2,652,028.43	\$37,150,587.60		\$4,642,788.55
Grand Totals	\$45,251,412.57	\$127,283.32	\$5,448,796.54	\$2,652,028.43	\$37,150,587.60		\$4,642,788.55

			Reconciled/			Transaction	
Number	Date Sta		Voided Date 9	Source	Payee Name	Amount	Difference
		Comerica Bank Check	ing				
,	Type Check						
274895	04/03/2025 Ope			Accounts Payable	Advanced Safe and Lock	148.00	
274896	04/03/2025 Ope			Accounts Payable	Aflac Group Insurance	5,895.16	
274897	04/03/2025 Ope			Accounts Payable	American Garage Door LLC	195.00	
274898	04/03/2025 Op			Accounts Payable	Andersen, Les	550.00	
274899	04/03/2025 Ope			Accounts Payable	Applied Innovation	1,679.51	
274900	04/03/2025 Op			Accounts Payable	AT&T Mobility	36.24	
274901	04/03/2025 Op			Accounts Payable	Bridgestone Golf Inc	4,063.73	
274902	04/03/2025 Op			Accounts Payable	CardConnect	3,150.00	
274903	04/03/2025 Op			Accounts Payable	CDW Government	11,181.99	
274904	04/03/2025 Op			Accounts Payable	Charron, John	185.00	
274905	04/03/2025 Ope	en	A	Accounts Payable	Chelsea Area Construction Agency	195.00	
274906	04/03/2025 Ope			Accounts Payable	Cintas First Aid & Safety	12,290.83	
274907	04/03/2025 Ope			Accounts Payable	City Electric Supply Co	19.74	
274908	04/03/2025 Ope	en	A	Accounts Payable	Consumers Energy Company	6,251.05	
274909	04/03/2025 Ope		A	Accounts Payable	Cormic Services	267.80	
274910	04/03/2025 Ope		A	Accounts Payable	Crane 1 Services, Inc.	1,037.00	
274911	04/03/2025 Ope	en	A	Accounts Payable	Dearborn Sausage Company	707.90	
274912	04/03/2025 Ope	en	A	Accounts Payable	Depatie Fluid Power Company	230.38	
274913	04/03/2025 Ope	en	A	Accounts Payable	DTE Energy	6,607.10	
274914	04/03/2025 Ope	en	A	Accounts Payable	DTE Energy	5,486.15	
274915	04/03/2025 Ope	en	A	Accounts Payable	DTE Energy	7,663.17	
274916	04/03/2025 Ope	en	A	Accounts Payable	DTE Energy	5,045.45	
274917	04/03/2025 Ope	en	A	Accounts Payable	DTE Energy	3,382.46	
274918	04/03/2025 Ope	en	A	Accounts Payable	Ferguson Enterprises, Inc	2,430.20	
274919	04/03/2025 Ope	en	A	Accounts Payable	Ferry Farms	210.00	
274920	04/03/2025 Ope	en	A	Accounts Payable	Fidelity Security Life Insurance Co.	1,967.22	
274921	04/03/2025 Ope			Accounts Payable	Flat Rock Automotive, Inc	2,536.40	
274922	04/03/2025 Ope	en	A	Accounts Payable	Flint New Holland Inc	8,761.00	
274923	04/03/2025 Ope	en	A	Accounts Payable	Fuse It Piping	4,948.00	
274924	04/03/2025 Ope	en	A	Accounts Payable	Gallagher Fire Equipment Company	1,700.92	
274925	04/03/2025 Ope	en	A	Accounts Payable	Gordon Food Service	2,720.73	
274926	04/03/2025 Ope	en	A	Accounts Payable	Grainger Inc	1,620.23	
274927	04/03/2025 Ope	en	A	Accounts Payable	Harrell's LLC	11,315.36	
274928	04/03/2025 Ope	en	A	Accounts Payable	Home Pro's Ace Hardware	49.57	
274929	04/03/2025 Ope	en	A	Accounts Payable	HSC Group	300.00	
274930	04/03/2025 Ope	en	A	Accounts Payable	Huron Valley Guns LLC	139.98	

				Reconciled/			Transaction	
Number	Date	Status	Void Reason	Voided Date	Source	Payee Name	Amount	Difference
		ca - Comei	rica Bank Check	ing				
,	Type Check							
274931	04/03/2025	•			Accounts Payable	Hutson Inc of Michigan	1,589.46	
274932	04/03/2025	•			Accounts Payable	Identity Source, The	24,226.82	
274933	04/03/2025	•			Accounts Payable	Imlay City Ford	96.00	
274934	04/03/2025				Accounts Payable	Joe Ballor Towing Inc	240.00	
274935	04/03/2025	•			Accounts Payable	John's Sanitation Inc.	595.00	
274936	04/03/2025	•			Accounts Payable	Kaeb Sales, Inc	585.39	
274937	04/03/2025	•			Accounts Payable	Khunger, Sanjay	1,277.26	
274938	04/03/2025	Open			Accounts Payable	Lowe's	3,902.25	
274939	04/03/2025	Open			Accounts Payable	Lum, Alison	167.16	
274940	04/03/2025	Open			Accounts Payable	Lyden Oil Company	5,226.30	
274941	04/03/2025	Open			Accounts Payable	MAEOE	35.00	
274942	04/03/2025	Open			Accounts Payable	Magsil LLC	380.00	
274943	04/03/2025	Open			Accounts Payable	McMaster-Carr Supply Company	36.34	
274944	04/03/2025	Open			Accounts Payable	Metro Environmental Services, Inc.	2,475.00	
274945	04/03/2025	Open			Accounts Payable	Michigan , State of	320.00	
274946	04/03/2025	Open			Accounts Payable	Michigan Avian Experience	850.00	
274947	04/03/2025	Open			Accounts Payable	Michigan Cat	130,012.39	
274948	04/03/2025	Open			Accounts Payable	Michigan Hood Cleaning LLC	600.00	
274949	04/03/2025	Open			Accounts Payable	Miracle Maintenance	2,080.00	
274950	04/03/2025	Open			Accounts Payable	Monument Engineering Group Associates,	2,050.00	
274951	04/03/2025	Open			Accounts Payable	Motion & Control Enterprises LLC	103.13	
274952	04/03/2025	Open			Accounts Payable	Nationwide Construction Group	14,718.00	
274953	04/03/2025	Open			Accounts Payable	nexVortex, Inc	5,106.47	
274954	04/03/2025	Open			Accounts Payable	North Center Farm Supply Inc.	473.00	
274955	04/03/2025	Open			Accounts Payable	Nowak & Fraus Engineers	17,967.20	
274956	04/03/2025	Open			Accounts Payable	O Practice LLC DBA The Olori Network	8,125.00	
274957	04/03/2025	Open			Accounts Payable	Oakland County Treasurer	216.00	
274958	04/03/2025	Open			Accounts Payable	ODP Business Solutions. LLC	639.66	
274959	04/03/2025	•			Accounts Payable	Oscar W Larson Co	4,972.00	
274960	04/03/2025	Open			Accounts Payable	PEA Group	454.50	
274961	04/03/2025	Open			Accounts Payable	Pepsi-Cola Company	7,538.61	
274962	04/03/2025	•			Accounts Payable	Premier Bank c/o Allied, Inc.	257.96	
274963	04/03/2025	•			Accounts Payable	Refrigeration Service Plus	457.00	
274964	04/03/2025	•			Accounts Payable	Rickle, Joseph	48.30	
274965	04/03/2025	•			Accounts Payable	RKA Petroleum Co's	6,084.82	
274966	04/03/2025	•			Accounts Payable	Romeo Printing Co Inc	365.00	

				Reconciled/			Transaction	
Number	Date	Status	Void Reason	Voided Date	Source	Payee Name	Amount	Difference
			rica Bank Check	ing				
,	Type Check							
274967	04/03/202	•			Accounts Payable	Rosy Brothers, Inc.	402.73	
274968	04/03/202				Accounts Payable	Simmet, Hilary	155.05	
274969	04/03/202				Accounts Payable	Skye Dog LLC	1,616.00	
274970	04/03/202	•			Accounts Payable	Spartan Distributors Inc	231,284.08	
274971	04/03/202	•			Accounts Payable	Spina Electric Co	240.00	
274972	04/03/202	5 Open			Accounts Payable	SynaTek, LP	11,871.48	
274973	04/03/202	•			Accounts Payable	TaylorMade Golf Company, Inc.	18,233.00	
274974	04/03/202	5 Open			Accounts Payable	Tire Wholesalers Company Inc	593.52	
274975	04/03/202	•			Accounts Payable	Ulliance	2,833.70	
274976	04/03/202	5 Open			Accounts Payable	Van Buren , Charter Township of	2,783.67	
274977	04/03/202	5 Open			Accounts Payable	Vigilante Security, Inc.	31,690.44	
274978	04/03/202	5 Open			Accounts Payable	Wayne County Health Department	471.00	
274979	04/03/202	5 Open			Accounts Payable	Wayne County Health Department	528.00	
274980	04/03/202				Accounts Payable	Webster & Garner Inc.	5,424.99	
274981	04/03/202	5 Open			Accounts Payable	Weingartz Supply Company	104.73	
274982	04/03/202				Accounts Payable	Wilson Sporting Goods Company	867.60	
274983	04/03/202	5 Open			Accounts Payable	WJ O'Neil Company	1,060.00	
274984	04/10/202	5 Open			Accounts Payable	Advance Auto Parts AAP Financial Services	988.73	
274985	04/10/202	5 Open			Accounts Payable	Advanced Turf Solutions	2,032.91	
274986	04/10/202	5 Open			Accounts Payable	Ajax Materials Corporation	768.30	
274987	04/10/202	5 Open			Accounts Payable	Andersen, Les	550.00	
274988	04/10/202!	5 Open			Accounts Payable	Beemer, John	337.75	
274989	04/10/202!	5 Open			Accounts Payable	Big PDQ	136.83	
274990	04/10/202!	5 Open			Accounts Payable	Boyer, Dan	214.90	
274991	04/10/202!	5 Open			Accounts Payable	Bridgestone Golf Inc	5,067.11	
274992	04/10/202!	5 Open			Accounts Payable	Brighton Ford Inc.	791.43	
274993	04/10/202	5 Open			Accounts Payable	Callaway Golf Co	10,255.87	
274994	04/10/202	5 Open			Accounts Payable	CDW Government	902.45	
274995	04/10/202	5 Open			Accounts Payable	CentralStar Cooperative	202.79	
274996	04/10/202	5 Open			Accounts Payable	Change Fund - Lake St Clair Suzanne Knapp	7,000.00	
274997	04/10/202!	5 Open			Accounts Payable	Comcast	204.85	
274998	04/10/202	5 Open			Accounts Payable	Comcast	214.85	
274999	04/10/202	5 Open			Accounts Payable	Comcast	9,495.60	
275000	04/10/202	5 Open			Accounts Payable	Crest Ford	170.80	
275001	04/10/202	5 Open			Accounts Payable	Cribley Drilling Company	591.50	
275002	04/10/202	5 Open			Accounts Payable	David Herman Associates	2,501.95	

			Reconciled/			Transaction	
Number	Date Status		Voided Date Source	Payee Nar	ne	Amount	Difference
	unt 1-Comerica - Co	merica Bank Check	king				
,	Type Check						
275003	04/10/2025 Open		Accounts Pa	•	Carpet Cleaning	1,620.00	
275004	04/10/2025 Open		Accounts Pa		Electric LLC	750.00	
275005	04/10/2025 Open		Accounts Pa		•	21.10	
275006	04/10/2025 Open		Accounts Pa		•	944.95	
275007	04/10/2025 Open		Accounts Pa			2,189.72	
275008	04/10/2025 Open		Accounts Pa	•		399.00	
275009	04/10/2025 Open		Accounts Pa	•	•	363.86	
275010	04/10/2025 Open		Accounts Pa	•	ood Service	1,461.67	
275011	04/10/2025 Open		Accounts Pa			2,712.88	
275012	04/10/2025 Open		Accounts Pa	•		17,919.85	
275013	04/10/2025 Open		Accounts Pa	ayable Heritage C	Crystal Clean, LLC	839.24	
275014	04/10/2025 Open		Accounts Pa	ayable Home Dep	oot	2,279.11	
275015	04/10/2025 Open		Accounts Pa	ayable Inch Mem	orials	296.26	
275016	04/10/2025 Open		Accounts Pa	ayable Inglis, Juli	e	431.20	
275017	04/10/2025 Open		Accounts Pa	ayable Kent Mattl	new Koller	1,050.00	
275018	04/10/2025 Open		Accounts Pa	yable Leonard's	Syrups	70.00	
275019	04/10/2025 Open		Accounts Pa	yable LimnoTech	n Inc	2,521.25	
275020	04/10/2025 Open		Accounts Pa	ayable Livingston	County Treasurer	5.65	
275021	04/10/2025 Open		Accounts Pa	ayable Lowe's		3,051.08	
275022	04/10/2025 Open		Accounts Pa	ayable Lower Hur	on Supply Co.	3,155.77	
275023	04/10/2025 Open		Accounts Pa	ayable Lumberjac	ck Shack, Inc.	4,733.34	
275024	04/10/2025 Open		Accounts Pa	yable Matheson	Tri-Gas	40.60	
275025	04/10/2025 Open		Accounts Pa	ayable McLaughli	n, Julie	426.23	
275026	04/10/2025 Open		Accounts Pa	yable Michigan,	State of	200.00	
275027	04/10/2025 Open		Accounts Pa	ayable Michigan (Cat	3,045.39	
275028	04/10/2025 Open		Accounts Pa	ayable Michigan (Golf Show	1,063.03	
275029	04/10/2025 Open		Accounts Pa	yable Monroe Tr	uck Equipment, Inc.	1,550.00	
275030	04/10/2025 Open		Accounts Pa	yable MOSS Aud	lio Corporation	645.00	
275031	04/10/2025 Open		Accounts Pa	yable Napa Auto	Parts	727.98	
275032	04/10/2025 Open		Accounts Pa	ayable National A	ssociation Of Interpretation	75.00	
275033	04/10/2025 Open		Accounts Pa	yable Nature Dis	scovery	570.00	
275034	04/10/2025 Open		Accounts Pa		rush Studio LLC	392.00	
275035	04/10/2025 Open		Accounts Pa	ayable Navia Ben	efit Solutions	400.00	
275036	04/10/2025 Open		Accounts Pa	ayable North Cen	ter Farm Supply Inc.	4,789.00	
275037	04/10/2025 Open		Accounts Pa		Γool & Equipment Co.	3,879.99	
275038	04/10/2025 Open		Accounts Pa	ayable Oakland C	ounty Treasurer	1,821.03	

			Reconciled/			Transaction	
Number	Date Statu		Voided Date	Source	Payee Name	Amount	Difference
		omerica Bank Check	king				
,	t Type Check						
275039	04/10/2025 Open			Accounts Payable	Occupational Health Centers of MI	550.00	
275040	04/10/2025 Open			Accounts Payable	Parks Maintenance Inc	705.00	
275041	04/10/2025 Open			Accounts Payable	Peter's True Value Hardware	481.87	
275042	04/10/2025 Open			Accounts Payable	Printwell, Inc.	7,545.75	
275043	04/10/2025 Open			Accounts Payable	Sani-Vac	2,050.00	
275044	04/10/2025 Open	1		Accounts Payable	Shelby, Charter Township Of	1,430.46	
275045	04/10/2025 Open	1		Accounts Payable	Smith, Jeremy	40.00	
275046	04/10/2025 Open	1		Accounts Payable	Southern Truck Equipment Inc	1,368.85	
275047	04/10/2025 Open	1		Accounts Payable	Stanley Industries Inc	135.00	
275048	04/10/2025 Open	1		Accounts Payable	TaylorMade Golf Company, Inc.	6,170.76	
275049	04/10/2025 Open	1	į.	Accounts Payable	Texacraft	2,222.40	
275050	04/10/2025 Open			Accounts Payable	Textron E-Z-GO LLC	43.33	
275051	04/10/2025 Open	1	į.	Accounts Payable	Tire Wholesalers Company Inc	3,435.80	
275052	04/10/2025 Open			Accounts Payable	US Bank Equipment Finance	1,079.51	
275053	04/10/2025 Open			Accounts Payable	US Foods	11,835.67	
275054	04/10/2025 Open			Accounts Payable	Volvik USA Inc	315.45	
275055	04/10/2025 Open	1		Accounts Payable	Washington Elevator Co Inc	417.60	
275056	04/10/2025 Open			Accounts Payable	Washtenaw County Health Dept.	272.00	
275057	04/10/2025 Open			Accounts Payable	Washtenaw County Health Dept.	384.00	
275058	04/10/2025 Open	1	į	Accounts Payable	Waste Mgmt - East	6,273.92	
275059	04/10/2025 Open			Accounts Payable	Wayne County Health Department	586.00	
275060	04/10/2025 Open			Accounts Payable	Wensco Sign Supply	153.50	
275061	04/10/2025 Open			Accounts Payable	Williams, Dean	55.00	
275062	04/10/2025 Open	1		Accounts Payable	Woodcraft Supply Corp.	4,969.00	
275063	04/10/2025 Open	1		Accounts Payable	Zoro Corporation	680.51	
275064	04/17/2025 Open	l		Accounts Payable	3 DAY BLINDS LLC	4,825.26	
275065	04/17/2025 Open	l		Accounts Payable	3Sixty Interactive, Inc	12,373.00	
275066	04/17/2025 Open	l		Accounts Payable	A-C Building System Inc	21,905.00	
275067	04/17/2025 Open	1		Accounts Payable	Advance Auto Parts AAP Financial Services	51.16	
275068	04/17/2025 Open	l		Accounts Payable	Advanced Turf Solutions	12,136.08	
275069	04/17/2025 Open	1		Accounts Payable	Allie Brothers, Inc	1,679.83	
275070	04/17/2025 Open			Accounts Payable	Ascension Michigan Employer Solutions	95.00	
275071	04/17/2025 Open			Accounts Payable	AT&T	11,092.38	
275072	04/17/2025 Open			Accounts Payable	AT&T Mobility	2,567.15	
275073	04/17/2025 Open			Accounts Payable	AT&T Mobility	4,017.67	
275074	04/17/2025 Open	l		Accounts Payable	Auto-Wares	1,241.70	

			Reconciled/			Transaction	
Number	Date Status		Voided Date So	ource	Payee Name	Amount	Difference
	unt 1-Comerica - Co	merica Bank Check	king				
,	Type Check						
275075	04/17/2025 Open			counts Payable	Aventric Technologies	2,593.00	
275076	04/17/2025 Open			counts Payable	Blum, Laura	69.60	
275077	04/17/2025 Open			counts Payable	Bolin Jr, William Jackson	250.00	
275078	04/17/2025 Open			counts Payable	Brownstown Township Water Dept	687.59	
275079	04/17/2025 Open			counts Payable	Bussone Apiaries	115.00	
275080	04/17/2025 Open			counts Payable	Carey and Paul Group	3,500.00	
275081	04/17/2025 Open			counts Payable	Chaney, Shelby	84.14	
275082	04/17/2025 Open			counts Payable	Comcast	414.85	
275083	04/17/2025 Open			counts Payable	Consumers Energy Company	1,202.89	
275084	04/17/2025 Open			counts Payable	Crest Ford	838.75	
275085	04/17/2025 Open		Ac	counts Payable	Cummins Inc	2,521.73	
275086	04/17/2025 Open		Ac	counts Payable	Double D Electric LLC	3,800.00	
275087	04/17/2025 Open			counts Payable	DTE Energy	31.79	
275088	04/17/2025 Open		Ac	counts Payable	DTE Energy	537.06	
275089	04/17/2025 Open		Ac	counts Payable	DTE Energy	8,642.85	
275090	04/17/2025 Open		Ac	counts Payable	DTE Energy	10,055.35	
275091	04/17/2025 Open		Ac	counts Payable	DTE Energy	436.15	
275092	04/17/2025 Open		Ac	counts Payable	Eco-Counter Inc	3,654.50	
275093	04/17/2025 Open		Ac	counts Payable	Fairway Optical Company	161.50	
275094	04/17/2025 Open		Ac	counts Payable	Flat Rock Automotive, Inc	2,141.69	
275095	04/17/2025 Open		Ac	counts Payable	Fraser Mechanical, Inc.	9,845.63	
275096	04/17/2025 Open		Ac	counts Payable	Global Industrial	149.94	
275097	04/17/2025 Open		Ac	counts Payable	Goose Busters	7,179.00	
275098	04/17/2025 Open		Ac	counts Payable	Gordon Food Service	3,471.70	
275099	04/17/2025 Open		Ac	counts Payable	Grainger Inc	3,867.35	
275100	04/17/2025 Open		Ac	counts Payable	Graphik Concepts	277.34	
275101	04/17/2025 Open		Ac	counts Payable	Greenia's Outdoor Power & Sprt	500.28	
275102	04/17/2025 Open		Ac	counts Payable	Greybelle Electric LLC	5,479.00	
275103	04/17/2025 Open		Ac	counts Payable	Henderson Glass Inc.	2,841.35	
275104	04/17/2025 Open		Ac	counts Payable	Highland Wash Management LLC	42.00	
275105	04/17/2025 Open		Ac	counts Payable	Home Depot	520.70	
275106	04/17/2025 Open		Ac	counts Payable	Huzzy's Car Wash	66.00	
275107	04/17/2025 Open		Ac	counts Payable	IdentiSys Incorporated	683.53	
275108	04/17/2025 Open		Ac	counts Payable	Imlay City Ford	599.59	
275109	04/17/2025 Open		Ac	counts Payable	Jackson Five Star Catering	3,750.00	
275110	04/17/2025 Open		Ac	counts Payable	Joe Ballor Towing Inc	225.00	

			Reconciled/			Transaction	
Number	Date Status	Void Reason	Voided Date Source	Payee Name		Amount	Difference
	unt 1-Comerica - Come	erica Bank Check	king				
,	Type Check						
275111	04/17/2025 Open		Accounts Pa	•		170.10	
275112	04/17/2025 Open		Accounts Pa	•		850.00	
275113	04/17/2025 Open		Accounts Pa		• • •	8,453.86	
275114	04/17/2025 Open		Accounts Pa		,	2,183.34	
275115	04/17/2025 Open		Accounts Pa	•	ic Corp	160.00	
275116	04/17/2025 Open		Accounts Pa			550.00	
275117	04/17/2025 Open		Accounts Pa	•	npany	137.90	
275118	04/17/2025 Open		Accounts Pa	•		389.00	
275119	04/17/2025 Open		Accounts Pa			1,117.63	
275120	04/17/2025 Open		Accounts Pa	•	• • •	240.18	
275121	04/17/2025 Open		Accounts Pa		• •	1,556.90	
275122	04/17/2025 Open		Accounts Pa	•	•	426.00	
275123	04/17/2025 Open		Accounts Pa	•		250.00	
275124	04/17/2025 Open		Accounts Pa	•	es, Inc.	458.30	
275125	04/17/2025 Open		Accounts Pa	•		1,270.00	
275126	04/17/2025 Open		Accounts Pa			60.00	
275127	04/17/2025 Open		Accounts Pa		rington Smalley and	5,000.00	
275128	04/17/2025 Open		Accounts Pa			1,200.00	
275129	04/17/2025 Open		Accounts Pa			560.00	
275130	04/17/2025 Open		Accounts Pa			1,066.55	
275131	04/17/2025 Open		Accounts Pa	•		1,263.19	
275132	04/17/2025 Open		Accounts Pa	•		322.50	
275133	04/17/2025 Open		Accounts Pa	•		250.00	
275134	04/17/2025 Open		Accounts Pa			2,287.41	
275135	04/17/2025 Open		Accounts Pa		Wash LLC	85.00	
275136	04/17/2025 Open		Accounts Pa			495.39	
275137	04/17/2025 Open		Accounts Pa			250.00	
275138	04/17/2025 Open		Accounts Pa	•		1,929.00	
275139	04/17/2025 Open		Accounts Pa	•		6,683.47	
275140	04/17/2025 Open		Accounts Pa	•		467.47	
275141	04/17/2025 Open		Accounts Pa	•	Contracting LLC	6,500.00	
275142	04/17/2025 Open		Accounts Pa	•	nufacturing Co	4,909.12	
275143	04/17/2025 Open		Accounts Pa	•		13,190.24	
275144	04/17/2025 Open		Accounts Pa			611.04	
275145	04/17/2025 Open		Accounts Pa	•	•	165.92	
275146	04/17/2025 Open		Accounts Pa	yable Small Wonders	5	817.00	

			Reconciled/		Transaction	
Number	Date Status		Voided Date Source	Payee Name	Amount	Difference
	ount 1-Comerica - Co	merica Bank Check	king			
,	t Type Check					
275147	04/17/2025 Open		Accounts Payable	Spartan Distributors Inc	337,523.46	
275148	04/17/2025 Open		Accounts Payable	Sterling Office Systems	947.20	
275149	04/17/2025 Open		Accounts Payable	Sugar Bush Supplies Co Inc	568.20	
275150	04/17/2025 Open		Accounts Payable	SynaTek, LP	10,784.28	
275151	04/17/2025 Open		Accounts Payable	Terminix Ehrlich	1,165.88	
275152	04/17/2025 Open		Accounts Payable	Toter, LLC	4,605.00	
275153	04/17/2025 Open		Accounts Payable	Ulewicz, Alexander	2,250.00	
275154	04/17/2025 Open		Accounts Payable	Ulewicz, Alexander	900.00	
275155	04/17/2025 Open		Accounts Payable	Verizon Wireless	40.01	
275156	04/17/2025 Open		Accounts Payable	Washtenaw County Soil Erosion	50.00	
275157	04/17/2025 Open		Accounts Payable	Waste Mgmt - East	975.33	
275158	04/17/2025 Open		Accounts Payable	Webster & Garner Inc.	4,547.43	
275159	04/17/2025 Open		Accounts Payable	WTA Architects, Inc	14,725.00	
275160	04/17/2025 Open		Accounts Payable	Zoho Corporation	2,327.00	
275161	04/17/2025 Open		Accounts Payable	Zoro Corporation	155.96	
275162	04/24/2025 Open		Accounts Payable	4imprint, Inc	3,043.79	
275163	04/24/2025 Open		Accounts Payable	Absopure Water Company	220.45	
275164	04/24/2025 Open		Accounts Payable	Ace Cutting Equipment & Supply Inc	22,500.00	
275165	04/24/2025 Open		Accounts Payable	Acee Deucee Porta Can Inc.	1,355.01	
275166	04/24/2025 Open		Accounts Payable	Armorex	3,587.99	
275167	04/24/2025 Open		Accounts Payable	Arrow Point Electric	475.00	
275168	04/24/2025 Open		Accounts Payable	ASCAP	10.13	
275169	04/24/2025 Open		Accounts Payable	AT&T	2,461.28	
275170	04/24/2025 Open		Accounts Payable	Baker's Gas & Welding Supplies	323.81	
275171	04/24/2025 Open		Accounts Payable	Batteries Plus	1,139.90	
275172	04/24/2025 Open		Accounts Payable	Blue Cross/Blue Shield Of Mich	266,315.82	
275173	04/24/2025 Open		Accounts Payable	Bolton Septic, LLC	610.00	
275174	04/24/2025 Open		Accounts Payable	Boullion Sales & Service Inc	29,702.40	
275175	04/24/2025 Open		Accounts Payable	Bridgestone Golf Inc	51.48	
275176	04/24/2025 Open		Accounts Payable	Brighton Ford Inc.	52.70	
275177	04/24/2025 Open		Accounts Payable	Brown City Elevator, Inc	2,211.72	
275178	04/24/2025 Open		Accounts Payable	Cadillac Culvert, Inc.	4,445.33	
275179	04/24/2025 Open		Accounts Payable	Carleton Equipment Co	190.53	
275180	04/24/2025 Open		Accounts Payable	CDW Government	5,476.15	
275181	04/24/2025 Open		Accounts Payable	Choozle, Inc	2,499.56	
275182	04/24/2025 Open		Accounts Payable	Cormic Services	1,629.22	

			Reconciled/		Transaction	
Number	Date Status		oided Date Source	Payee Name	Amount	Difference
	ount 1-Comerica - Com	erica Bank Checking	9			
	nt Type Check					
275183	04/24/2025 Open		Accounts Payable	DeCovich Carpet Cleaning	870.00	
275184	04/24/2025 Open		Accounts Payable	Delta Dental	20,180.43	
275185	04/24/2025 Open		Accounts Payable	Detroit Diamond Drilling	577.72	
275186	04/24/2025 Open		Accounts Payable	DTE Energy	518.07	
275187	04/24/2025 Open		Accounts Payable	DTE Energy	692.84	
275188	04/24/2025 Open		Accounts Payable	Egis BLN USA Inc	5,886.50	
275189	04/24/2025 Open		Accounts Payable	Feldman Chevrolet of New Hudson	710.10	
275190	04/24/2025 Open		Accounts Payable	Garden City Public Schools	338.75	
275191	04/24/2025 Open		Accounts Payable	GEI Consultants of Michigan, P.C.	11,287.75	
275192	04/24/2025 Open		Accounts Payable	GEPP of RI, LLC	899.00	
275193	04/24/2025 Open		Accounts Payable	Giffels Webster	1,000.00	
275194	04/24/2025 Open		Accounts Payable	Graph-X Signs and Designs, Inc	124.00	
275195	04/24/2025 Open		Accounts Payable	Haley Mechanical	660.83	
275196	04/24/2025 Open		Accounts Payable	Harrell's LLC	59,291.65	
275197	04/24/2025 Open		Accounts Payable	Helena Agri-Enterprises LLC	5,976.34	
275198	04/24/2025 Open		Accounts Payable	Home Pro's Ace Hardware	78.68	
275199	04/24/2025 Open		Accounts Payable	Hornungs Pro Golf Sales, Inc.	431.57	
275200	04/24/2025 Open		Accounts Payable	Howell Area Chamber of Commerce	200.00	
275201	04/24/2025 Open		Accounts Payable	Hubbell, Roth & Clark, Inc.	2,450.93	
275202	04/24/2025 Open		Accounts Payable	Huron Valley Guns LLC	224.97	
275203	04/24/2025 Open		Accounts Payable	Hutson Inc of Michigan	787.96	
275204	04/24/2025 Open		Accounts Payable	IdentiSys Incorporated	634.41	
275205	04/24/2025 Open		Accounts Payable	Identity Source, The	21,661.65	
275206	04/24/2025 Open		Accounts Payable	Ignite Mechanical LLC	4,746.00	
275207	04/24/2025 Open		Accounts Payable	Industrial Fence & Landscaping, Inc	725.00	
275208	04/24/2025 Open		Accounts Payable	John's Sanitation Inc.	1,340.00	
275209	04/24/2025 Open		Accounts Payable	K&M	1,005.70	
275210	04/24/2025 Open		Accounts Payable	Macomb County Department of Roads	223.33	
275211	04/24/2025 Open		Accounts Payable	Miller, Shedreka	1,302.00	
275212	04/24/2025 Open		Accounts Payable	Oakland Co Water Resources Commissioner	2,250.00	
275213	04/24/2025 Open		Accounts Payable	Oakland County Treasurer	14,511.00	
275214	04/24/2025 Open		Accounts Payable	Occupational Health Centers of MI	1,071.00	
275215	04/24/2025 Open		Accounts Payable	Oscar W Larson Co	3,816.01	
275216	04/24/2025 Open		Accounts Payable	Pepsi-Cola Company	4,798.20	
275217	04/24/2025 Open		Accounts Payable	Police Officers Association Of Michigan	262.00	
275218	04/24/2025 Open		Accounts Payable	Police Officers Labor Council	1,907.88	

				Reconciled/			Transaction	
Number	Date	Status	Void Reason	Voided Date	Source	Payee Name	Amount	Difference
		ca - Come	erica Bank Check	king				
	t Type Check							
275219	04/24/2025	•			Accounts Payable	Romeo Auto Glass & Accessories	529.00	
275220	04/24/2025	•			Accounts Payable	Russ Milne Ford Inc.	1,138.71	
275221	04/24/2025	•			Accounts Payable	Salvatore Prescoll Porter & Porter PLLC	5,687.00	
275222	04/24/2025	•			Accounts Payable	SEI Private Trust Company	5,339.21	
275223	04/24/2025	•			Accounts Payable	SEMCO Energy	1,678.98	
275224	04/24/2025	•			Accounts Payable	ServicePro	381.00	
275225	04/24/2025				Accounts Payable	Shelby, Charter Township Of	481.16	
275226	04/24/2025	•			Accounts Payable	SynaTek, LP	2,335.93	
275227	04/24/2025				Accounts Payable	Team Golf	1,349.29	
275228	04/24/2025	Open			Accounts Payable	Theut Products Inc.	244.05	
275229	04/24/2025	Open			Accounts Payable	UKG Kronos Systems, LLC	2,716.77	
275230	04/24/2025	Open			Accounts Payable	Uline Shipping Supplies	2,211.50	
275231	04/24/2025	Open			Accounts Payable	Vance Outdoors, Inc.	5,053.75	
275232	04/24/2025	Open			Accounts Payable	Waste Mgmt - East	248.50	
275233	04/24/2025	Open			Accounts Payable	Wayne Westland Comm Schools	133.80	
275234	04/24/2025	Open			Accounts Payable	Weingartz Supply Company	13,524.12	
275235	04/24/2025	Open			Accounts Payable	WJ O'Neil Company	580.00	
275236	04/24/2025	Open			Accounts Payable	WTA Architects, Inc	705.00	
						Payment Type Check Totals 342 Payments	\$1,998,665.11	
Paymen	t Type EFT							
7269	04/01/2025	Open			Accounts Payable	Rave Associates	379.40	
7270	04/01/2025	Open			Accounts Payable	O&W, INC.	336.40	
7271	04/01/2025	Open			Accounts Payable	West Side Beer Distributing	260.75	
7272	04/25/2025	Open			Accounts Payable	Fifth Third Bank	139,504.35	
7279	04/09/2025	Open			Accounts Payable	O&W, INC.	300.20	
7280	04/11/2025	Open			Accounts Payable	Equitable - Individual	5,775.00	
7281	04/11/2025	Open			Accounts Payable	HCMA Flexible Spending	766.52	
7282	04/11/2025	Open			Accounts Payable	Health Equity Employer Services	16,213.22	
7283	04/11/2025	Open			Accounts Payable	Michigan, State of	36,405.00	
7284	04/11/2025	Open			Accounts Payable	MISDU	2,238.02	
7285	04/11/2025	•			Accounts Payable	United States Treasury	232,242.22	
7286	04/11/2025	•			Accounts Payable	Vantagepoint Transfer Agents	9,716.02	
7287	04/11/2025	•			Accounts Payable	Vantagepoint Transfer Agents	31,412.98	
7288	04/11/2025	•			Accounts Payable	Vantagepoint Transfer Agents	48,589.09	
7289	04/10/2025	•			Accounts Payable	O&W, INC.	495.60	
7290	04/16/2025	•			Accounts Payable	West Side Beer Distributing	315.30	
	. ,	•			,	J		

				Reconciled/			Transaction	
Number	Date	Status	Void Reason	Voided Date	Source	Payee Name	Amount	Difference
		ca - Comer	ica Bank Check	ing				
,	Type EFT					D : 1 0 0 T	240.00	
7291	04/01/2025	•			Accounts Payable	Daniel L Jacob & Co., Inc	349.00	
7292	04/10/2025	•			Accounts Payable	Michigan , State of	405.60	
7293	04/14/2025	•			Accounts Payable	Rave Associates	495.80	
7294	04/17/2025				Accounts Payable	O&W, INC.	329.90	
7295	04/18/2025	•			Accounts Payable	Floral City Beverage, Inc	379.00	
7296	04/18/2025	•			Accounts Payable	O&W, INC.	486.50	
7297	04/21/2025	•			Accounts Payable	Rave Associates	333.20	
7298	04/18/2025	•			Accounts Payable	O&W, INC.	262.95	
7299	04/18/2025				Accounts Payable	Rave Associates	606.60	
7300	04/22/2025	•			Accounts Payable	Premium Dist Of Michigan	319.20	
7301	04/23/2025	•			Accounts Payable	Tri-County Beverage	452.60	
7302	04/25/2025	•			Accounts Payable	Equitable - Individual	5,775.00	
7303	04/25/2025	•			Accounts Payable	HCMA Flexible Spending	766.52	
7304	04/25/2025				Accounts Payable	Health Equity Employer Services	16,115.65	
7305	04/25/2025	•			Accounts Payable	Michigan , State of	40,575.09	
7306	04/25/2025	•			Accounts Payable	MISDU	2,238.02	
7307	04/25/2025				Accounts Payable	United States Treasury	267,849.22	
7308	04/25/2025	•			Accounts Payable	Vantagepoint Transfer Agents	9,763.78	
7309	04/25/2025	•			Accounts Payable	Vantagepoint Transfer Agents	31,701.97	
7310	04/25/2025	•			Accounts Payable	Vantagepoint Transfer Agents	48,852.00	
7311	04/25/2025	•			Accounts Payable	Vantagepoint Transfer Agents	121.97	
7312	04/18/2025	•			Accounts Payable	O&W, INC.	286.60	
7313	04/18/2025	•			Accounts Payable	Rave Associates	443.40	
7314	04/22/2025	•			Accounts Payable	West Side Beer Distributing	(48.00)	
7315	04/22/2025	•			Accounts Payable	West Side Beer Distributing	686.25	
7316	04/18/2025	•			Accounts Payable	O&W, INC.	317.70	
7317	04/25/2025				Accounts Payable	O&W, INC.	308.80	
7318	04/22/2025	•			Accounts Payable	Michigan, State of	574.40	
7319	04/14/2025	•			Accounts Payable	Michigan, State of	204.00	
7320	04/23/2025	Open			Accounts Payable	Daniel L Jacob & Co., Inc	174.20	
7321	04/28/2025	Open			Accounts Payable	Michigan, State of	608.40	
7322	04/22/2025	•			Accounts Payable	Rave Associates	643.20	
7323	04/03/2025	•			Accounts Payable	Fabiano Bros. Inc	242.55	
7324	04/17/2025	•			Accounts Payable	Fabiano Bros. Inc	458.65	
7325	04/02/2025	•			Accounts Payable	Michigan , State of	153.00	
7326	04/01/2025	Open			Accounts Payable	Rave Associates	328.40	

				Reconciled/				Transaction	
Number	Date	Status	Void Reason	Voided Date	Source	Payee Name		Amount	Difference
Bank Accou	unt 1-Comeri	ca - Com	erica Bank Checki	ng					
Payment	Type EFT								
7327	04/08/2025	Open			Accounts Payable	Premium Dist Of Michigan		426.40	
7328	04/14/2025	Open			Accounts Payable	Rave Associates		444.00	
7329	04/01/2025	Open			Accounts Payable	Michigan , State of		405.60	
7330	04/24/2025	Open			Accounts Payable	Floral City Beverage, Inc		816.55	
7331	04/30/2025	Open			Accounts Payable	Rave Associates		299.40	
7332	04/29/2025	Open			Accounts Payable	O&W, INC.		715.50	
7333	04/17/2025	Open			Accounts Payable	Tri-County Beverage		416.00	
						Payment Type EFT Totals	59 Payments	\$962,034.64	
			1	Bank Account	1-Comerica - Come	erica Bank Checking Totals	401 Payments	\$2,960,699.75	

Bank Account **PR - Comerica Bank Payroll**

Payment Type **Check**

Status	Count	Transaction Amount	Reconciled Amount
Open	230	76,418.03	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	230	\$76,418.03	\$0.00

Payment Type **EFT**

Status	Count	Transaction Amount	Reconciled Amount
Open	1406	1,355,815.87	\$0.00
Voided	0	\$0.00	\$0.00
Totals	1,406	\$1,355,815.87	\$0.00

Bank Account **PR - Comerica Bank Payroll** Totals

Status	Count	Transaction Amount	Reconciled Amount
Open	1636	1,432,233.90	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	1,636	\$1,432,233.90	\$0.00

Bernard Parker	Amy McMillan
Chairman	Director

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Shedreka Miller, Chief of Finance

Subject: Approval – April Appropriation Amendments

Date: May 5, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the April 2025 Appropriation Amendments as recommended by Shedreka Miller, Chief of Finance.

Background: The Metroparks ERP system provides a work-flow process to facilitate departmental budget management. Requested transfers are initiated by Department staff and routed to the appropriate Department Head/District Superintendent for review and approval. Finance provides a final review of the approved requests to verify that they do not negatively impact Fund Balance.

For the month of April, \$137,917 was transferred between general fund accounts. Transfers were also processed within the capital project fund totaling \$61,401. Tax adjustments resulted in a net increase to fund balance of \$2,126.

The result of these changes can be seen by Accounting Function and Location in the attached chart.

Huron-Clinton Metropolitan Authority <u>April 2025 Appropriation Transfer Summary</u>

Expense

			_	Expense			
			Expense	Deci	rease/Revenue	_	
	Location		Increase		Increase	D	ifference
O	u a fa u a						
General Fund Tra	nsters						
Capital							
	Kensington		48,698		-		48,698
	Lower Huron/Willow		-		2,950		(2,950)
	Indian Springs		2,950		-		2,950
		Total	\$ 51,648	\$	2,950	\$	48,698
Major M	laintenance						
	Administrative Office		-		7,713		(7,713)
	Lake St. Clair		3,188		-		3,188
	Kensington		22,863		12,435		10,428
	Lower Huron/Willow		2,143		-		2,143
	Stony Creek		37		-		37
	Lake Erie		74		-		74
	Indian Springs		2,271		-		2,271
	Huron Meadows		-		10,428		(10,428)
		Total	\$ 30,576	\$	30,576	\$	-
Operation	ons						
·	Lake St. Clair		5,110		12,710		(7,600)
	Kensington		28,625		54,523		(25,898)
	Lower Huron/Willow		1,297		5,097		(3,800)
	Hudson Mills		3,631		7,431		(3,800)
	Stony Creek		3,129		6,929		(3,800)
	Lake Erie		-		3,800		(3,800)
	Indian Springs		500		500		-
		Total	\$ 42,293	\$	90,991	\$	(48,698)
Adminst	rative						
			\$ 13,400	\$	13,400	\$	-
	Total General Fund Transfe	ers					
			\$ 137,917	\$	137,917	\$	-
Capital Project Fu	ınd Transfers						
•	Administrative		628		61,401		(60,773)
	Lake St. Clair		13,650		-		13,650
	Kensington		5,853		-		5,853
	Lower Huron/Willow/Oakwoods		24,109		-		24,109
	Hudson Mills		10,705		-		10,705
	Stony Creek		739		-		739
	Lake Erie		4,238		-		4,238
	Wolcott		1,479		-		1,479
		Total	\$ 61,401	\$	61,401	\$	0
			Revenue				
	Tax Year		Decrease	Rev	enue Increase		Net
Tax Adjustment							
-	Current		-		2,491		(2,491)
	Prior		365		-		365
		Total	\$ 365	\$	2,491	\$	(2,126)

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Shedreka Miller, Chief of Finance

Subject: Report – Monthly Major Maintenance Project

Date: May 1, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the Major Maintenance report as submitted by Shedreka Miller and staff.

Background: The Metroparks track the costs associated with periodic or infrequent repairs or maintenance that do not meet the criteria for capitalization in a function of our chart of accounts known as major maintenance. We utilize a project accounting system to budget, record and report these costs. To provide the Board of Commissioners and the broader public with improved information surrounding major maintenance projects we have developed a monthly Major Maintenance Status Report.

This report is modeled after the revised Capital Project Fund report. The format includes the location, project title from the budget document, a brief description of the work, the original budget funding, the current amended budget, year-to-date transactions, life-to-date transactions, life-to-date encumbrance balance, the remaining budget and the project status.

Most major maintenance repairs are completed within one year. Occasionally projects require additional time to complete.

As of the end of March, there has been very few projects contracted or started with year-to-date expenses at 16.3% of the total budget.

Attachment: April 2025 Major Maintenance Status Report

4/30/2025			Original	Carry Over						
			Budget	Budget	Amended	Year to Date	Life to Date	Life to Date	Remaining	Project
ocation	Project Title	Project Description	Funding	Funding	Budget	Transactions	Transactions	Encumbrance	Budget	Status
dministrative Office	AO Hallway New Carpet	New Carpet throughtout AO office building	70,000	-	0	0	0	0	0	
Iministrative Office	Catch Basin Inspection/Cleaning Authority Wide	Authority Wide cost for Inspection of Catch Basins	25,000	-	0	0	0	0	0	
Iministrative Office	Culvert Clean out Authority Wide	Authority Wide cost for Culvert Clean outs	60,000	-	0	0	0	0	0	
				254,265	281,297	135,018	144,228	137,069	0	
ike St Clair	East Boardwalk Re-Surface replacement continued-Phase 4	Resurface/Replace portion of East Boarwalk								
			-		22,283	0	0	22,283	0	
ake St Clair	Install new Shade Sails at Beach Concessions	Unexpected repair to shades at conession building			,			,		
			125,000		0	0	0	0	0	
al a cu class	Rebudget-Drainage Repairs at Pool Building	Rebudget Project from previous year	123,000		· ·	٥	· ·	٥	0	
ake St Clair	Rebudget-Drainage Repairs at Pool Building									
		Updatest to Nature Center	80,000		0	0	0	0	0	
ake St Clair	Building Updates at Nature Center									
			35,000		0	0	0	0	0	
ake St Clair	Level Walkways at South Marina & Pool									
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		75,000		0	0	0	0	0	
ake St Clair	Main Toll Booth Replacement #2		75,000		١	· ·	ŭ	•	١	
	Golf Course Cart Path Milling	0.10.48.4			37,781		6,520		24.254	
Censington		Grind Cart Path				0		0	31,261	
ensington		Aluminum Stop Logs for Dam Safety		56,544	64,260	0		56,544	0	
ensington	Trail Shoulder Refurbishment	Reapair to Trail shoulders throughout park		-	90,000	0	54,908	0	35,092	
ensington		Martindale Beach Splash N Blast PIP Surfacing		10,206	10,206	0	0	10,206	0	
ensington	Boat Launch Repairs/Boat House Demo	Boat Launch Repairs/Boat House Demo		-	73	0	73	0	0	
ensington		Splash Boiler Replacement		29,688	29,688	0	0	29,688	0	
Censington	Group CampWell/Handpump	·	-	- 1	14,270	0	0	14,071	199	
Censington	Well Pump Replacement-Turtle Head	Unexpected repair to Well Pump	_	-	12,435	0	0	12,436	(1)	
ensington	Rebudget-Dam Concrete Work		247,000	- :	12,433		0	12,430	0	
		Denotes to the steel on the school of the school of								
ensington	Rebudget-Repairs to Steel on Existing Seawall	Repairs to the steel on the existing seawall	30,000	-	0	0	0	0	0	
ensington	New Boiler at Martindale Beach		30,000	-	0		0		0	
ensington	Unexpected Repairs		150,000	-	0	0	0		0	
Censington	Western District ADA Initiatives		40,000	-	0	0	0	0	0	
ensington	Western District Asphalt Crack Repairs		15,000	-	0	0	0	0	0	
ensington	Western District CAP Inititatives		40,000	-	0	0	0	0	0	
Censington	Western District Roadway/Parking Lot Paint		60,000	-	0	0	0	0	0	
	Turtle Cove UV Light Replacement	Replacement of ultraviolet disenfection for pool	00,000	9,780					0	
ower Huron		Replacement of ultraviolet disenfection for poor			9,780	0	0			
ower Huron	Turtle Cove Pool Repairs			158,639	243,125	(3,892)	84,447	158,639	39	
ower Huron	Turtly Cove Pump Room Valve Replacement	Unexptexted Repair to Valves	-	-	0	0	0	24,180	(24,180)	
ower Huron	Comfort Station Door Replacement - 3 various		20,000		0	0	0	0	0	
ower Huron	Comfort Station Door Replacement at Tulip Tree		20,000		0	0	0	0	0	
ower Huron	LED Lights for Washago Pond comfort station		15,000		0	0	0	0	0	
ower Huron	Rebudget - Overbanding of Roadways throughout Park		35,000		0			0	0	
ower Huron			20,000		0			0	0	
.ower maron	Roof Replacement at Chestnut North & Flint Wood Shelters		20,000		· ·	٥	· ·	٥	0	
aa. Ha.a			40,000		0	0	0	0	0	
ower Huron	Southern District ADA Initiatives									
ower Huron	Southern District Asphalt Crack Repairs		15,000		0		0		0	
ower Huron	Southern District CAP Initiatives		40,000		0	0	0		0	
					0	0	0	0	0	
ludson Mills		Rreplace old t1-11 siding with steel siding and fix roof	160,000		0	0	0	0	0	
	Rebudget - Replace Siding & Roof at Golf Course, Chem Bldg	leak around windows								
ludson Mills	Replace Light Poles/bases to convert to LED Lighting at Act. (25,000		0	0	0	0	0	
tony Creek			30,000		30,290	0		25,000	5,000	
tony creek	Rebudget-Small Well Replacement	New well and controller for supplimental water well	30,000		30,230	٥	250	23,000	3,000	
tony Creek		and conduct for supplimental water well		54,244	64 250	0	10.010	EA 244	0	
itony Creek	Dam Safety Logs	Aluminum Stop Logs for Dam Safety		54,244	64,260	0	10,016	54,244	0	
***** C!-			20.00-		_	_	_	_		
tony Creek	Rebudget-Installation of Generator at Park Office	Install generator at park office	30,000		0	0	0	0	0	
tony Creek	Cart Barn Electrical Upgrades for Golf Carts			15,250	31,688	25,562	34,910	0	(3,222)	
tony Creek		Alterations for Cart Barn		-	3,546	0	3,546	0	0	
tony Creek	Eastern District ADA Initiatives		40,000		0	0	0	0	0	
tony Creek	Eastern District CAP Initiatives		40,000		0	0	0	0	0	
	Eastern District Crack Repairs		15,000		0	0	0	0	0	
tony Creek	Eastern District Roadway/Parking Lot Paint		80,000		0			0	0	
					0	0		0	0	
tony Creek tony Creek					0					
tony Creek tony Creek	Repair Overlook Stabilization at Nature Center		30,000			0		0	0	
tony Creek tony Creek tony Creek	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off		24,000		0		0	-		
tony Creek tony Creek tony Creek Villow	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs	Update surface area at playground			15,000	0	9,600	0	5,400	
tony Creek tony Creek tony Creek Villow	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off	Repair of leaning portion retaining wall		-				0	5,400 (1)	
tony Creek tony Creek tony Creek /illow ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs			50,000	15,000	0	9,600			
tony Creek tony Creek tony Creek Villow ake Erie ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks	Repair of leaning portion retaining wall		- 50,000	15,000 14,184	0	9,600 14,185	0	(1)	
tony Creek tony Creek tony Creek Villow ake Erie ake Erie ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PlP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals	24,000	50,000	15,000 14,184 35,120	0 0 0 14,723	9,600 14,185 33,788	0	(1) 1,332	
tony Creek tony Creek tony Creek //illow ake Erie ake Erie ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Ro	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals	24,000 - 30,000	50,000	15,000 14,184 35,120 36,492 0	0 0 0 14,723 74	9,600 14,185 33,788	0	(1) 1,332 (532)	
tony Creek tony Creek Villow ake Erie ake Erie ake Erie ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground Pil/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buidling	24,000 - 30,000 40,000	50,000	15,000 14,184 35,120 36,492 0	0 0 0 14,723 74	9,600 14,185 33,788 37,025	0 0 0	(1) 1,332 (532) 0	
tony Creek tony Creek	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PlP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buidling Demolish existing structures on newly acquired Wolcott	24,000 - 30,000	50,000	15,000 14,184 35,120 36,492 0	0 0 0 14,723 74	9,600 14,185 33,788 37,025	0 0 0	(1) 1,332 (532)	
tony Creek tony Creek tony Creek Villow ake Erie ake Erie ake Erie ake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buildling Demolish existing structures on newly acquired Wolcott property	24,000 - 30,000 40,000 50,000	-	15,000 14,184 35,120 36,492 0 0	0 0 0 14,723 74 0	9,600 14,185 33,788 37,025 0	0 0 0	(1) 1,332 (532) 0 0	
tony Creek tony Creek tony Creek //illow alse Erie alse Erie alse Erie alse Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PlP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buidling Demolish existing structures on newly acquired Wolcott	24,000 - 30,000 40,000	50,000	15,000 14,184 35,120 36,492 0	0 0 0 14,723 74 0	9,600 14,185 33,788 37,025 0	0 0 0	(1) 1,332 (532) 0	
cony Creek cony Creek cony Creek //illow slake Erie slake Erie slake Erie slake Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buildling Demolish existing structures on newly acquired Wolcott property	24,000 - 30,000 40,000 50,000	-	15,000 14,184 35,120 36,492 0 0	0 0 0 14,723 74 0	9,600 14,185 33,788 37,025 0	0 0 0	(1) 1,332 (532) 0 0	
tony Creek tony Creek tony Creek tony Creek //illow ake Erie ake Erie ake Erie //olcott	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PlP/Surface Repairs Museum Wall Repair Replace electric wirring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buildling Demolish existing structures on newly acquired Wolcott property	24,000 - 30,000 40,000 50,000	-	15,000 14,184 35,120 36,492 0 0	0 0 0 14,723 74 0 0	9,600 14,185 33,788 37,025 0 0	0 0 0 0 0 0 0 0	(1) 1,332 (532) 0 0 0	
tony Creek tony Creek tony Creek trillow ake Erie ake Erie ake Erie ake Erie old Erie	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground Pil/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Dermo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill Well Pump Replacement at IS Park Office	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter building Demolish existing structures on newly acquired Wolcott property Project to look at fillling in the raceway beneath the Mill	24,000 - 30,000 40,000 50,000	-	15,000 14,184 35,120 36,492 0 0 0	0 0 0 14,723 74 0	9,600 14,185 33,788 37,025 0	0 0 0 0 0	(1) 1,332 (532) 0 0 0	
tony Creek tony Creek tony Creek injudy injudy sake Erie sake Erie sake Erie sake Erie volcott volcott undan Springs	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PiP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget - Demo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill Well Pump Replacement at IS Park Office Guardrail Removal & Replacement	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter buildling Demolish existing structures on newly acquired Wolcott property	24,000 - 30,000 40,000 50,000 - -	-	15,000 14,184 35,120 36,492 0 0 0 0 13,596	0 0 14,723 74 0 0 0	9,600 14,185 33,788 37,025 0 0 0	0 0 0 0 0 0	(1) 1,332 (532) 0 0 0 0 0 (645)	
tony Creek tony Creek tony Creek Villow kake Erie ake Erie ake Erie ake Erie volcott volcott udian Springs ndian Springs	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wirring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill Well Pump Replacement at IS Park Office Guardrail Removal & Replacement Bunker Renovation at Golf Course	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter building Demolish existing structures on newly acquired Wolcott property Project to look at fillling in the raceway beneath the Mill	24,000 - 30,000 40,000 50,000 - - - 80,000	-	15,000 14,184 35,120 0 0 0 0 13,596 0 80,308	0 0 14,723 74 0 0 14,241 2,578	9,600 14,185 33,788 37,025 0 0 0 14,241	0 0 0 0 0 0	(1) 1,332 (532) 0 0 0 (645) 0 80,000	
tony Creek tony Creek tony Creek viillow ake Erie ake Erie ake Erie ake Erie old Erie ake Erie old Eri	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PiP/Surface Repairs Museum Wall Repair Replace electric wiring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill Well Pump Replacement at IS Park Office Guardrail Removal & Replacement Bunker Renovation at Golf Course Refurbish Iron Filter Sand at Valves at EDC	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter building Demolish existing structures on newly acquired Wolcott property Project to look at fillling in the raceway beneath the Mill	24,000 - 30,000 40,000 50,000 - -	-	15,000 14,184 35,120 36,492 0 0 0 0 13,596 0 80,308	0 0 14,723 74 0 0 0 14,241 2,578	9,600 14,185 33,788 37,025 0 0 14,241	0 0 0 0 0 0 0	(1) 1,332 (532) 0 0 0 0 (645) 0 80,000	
ony Creek ony Creek ony Creek illow kee Erie kee Erie kee Erie kee Erie kee Erie kee Erie door Creek door Cree	Repair Overlook Stabilization at Nature Center Reroute NC Trail to reduce water run off Pool Playground PIP/Surface Repairs Museum Wall Repair Replace electric wirring at Marina boat docks Golf Starter Building Shingle Roof Repair Window Replacement & Siding at Park Office Rebudget - Repair to Boat Launch Parking Lot Rebudget-Demo & Cleanup of new aquired Wolcott Property Fill in Raceway at Mill Well Pump Replacement at IS Park Office Guardrail Removal & Replacement Bunker Renovation at Golf Course	Repair of leaning portion retaining wall Upgrade existing wiring to marina pedestals Shingle repairs at golf starter building Demolish existing structures on newly acquired Wolcott property Project to look at fillling in the raceway beneath the Mill	24,000 - 30,000 40,000 50,000 - - - 80,000	-	15,000 14,184 35,120 0 0 0 0 13,596 0 80,308	0 0 14,723 74 0 0 14,241 2,578	9,600 14,185 33,788 37,025 0 0 0 14,241	0 0 0 0 0 0	(1) 1,332 (532) 0 0 0 0 (645) 0 80,000	

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Shedreka Miller, Chief of Finance Subject: Report – Monthly Capital Project Fund

Date: May 1, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the Capital Project Fund report as submitted by Shedreka Miller and staff.

Background: In 2018, the Board of Commissioners approved the creation of a capital project fund. To improve the information provided on specific capital improvement projects Finance is working on developing a monthly performance report.

The following columns of data are provided by project:

- Life-To-Date Total Project Budget
- Year-To-Date Total Project Expenditures
- Life-To-Date Total Project Expenditures
- Current Project Encumbrances (Funds committed through the purchase order process)
- Balance (Life-To-Date Budget less Life-To-Date Expenditures and Current Encumbrances)

This information has now been augmented to include the original budget. In addition, a page has been added which provides a more detailed description of the project as well as the current status of the project and the current estimate of what year the project will be completed. It is anticipated that this additional information will allow the Board of Commissioners as well as the general public to stay up-to-date on the capital project work underway throughout the Metroparks.

Expenditures during April were related mostly to payroll design work. The following projects had significant amounts of contracted expenses during the month:

- Oakwoods Flat Rock Dam Study
- Lake Erie Wave Pool Renovation
- Indian Springs Electrical Conversion at Golf Building

Attachment: April 2025 Capital Project Fund Update

April Capital Project Fund Report - Project Summary

Арін Сарік	ar Project Fund Report - Project Summary		Amended	Available	Duciost	Estimated
Location	Original Project Title	Project Description	Budget	Grant Funding	Project	Completion Year
Admin Office	Boiler Replacement	Replacement of Boiler at Administrative Office	106,538	Grant runding	Budgeted	2025
Admin Office	boiler replacement	Assessments, cost estimates, and project development for future	100,550		In Construction	2026
		projects to address electrical power infrastructure upgrades and			iii construction	2020
Lake St Clair	Electrical Grid Replacement	repairs.	2,703,806			
Luke St Cluii	Electrical on a replacement	Replace 70'-long wood structure damaged over past 3 years due to	2,703,000		In Construction	2025
Lake St Clair	Wood Bridge near Interpretive Center Replacement	high water. Requires permits.	295,037		iii construction	2023
Lake St Clair	North Marina Renovation Design	Renovation of North Marina Design	619,263	294.000	In Design	2025
Lake St Clair	Greening the Parking Lot	Grant Funded Project for Parking Lot Improvements	3,708,256	1,500,000	•	2026
Lake St Clair	North Marina Renovation Construction	Constructon of North Marina renovaiton	6,000,000	5,000,000	•	2025
Lake St Clair	West Boardwalk Redevelopment	Redevelopment of West Boardwalk	1,200,000		Budgeted	2025
Lake St Clair	MS4 Drainage Reconstruction	Drainage project	125,000	,	Budgeted	2026
			-,		Budgeted	2025
Lake St Clair	Admin/Food Bar Building Roof Replacement	Replace roof at the Admin Building that includes the Food Bar	503,528			
Lake St Clair	Exit Road Re-Paving	, , , , , , , , , , , , , , , , , , ,	1,200,000		Budgeted	2026
Lake St Clair	Daysail Trail Development		1,200,000		Budgeted	2025
Lake St Clair	Hike Bike Trail Repairs between Fishing Piers & Gazebo		200,000		Budgeted	2025
Lake St Clair	Phase I - Secondary Electrical Services Park Wide		949,850		•	
	,	Pave 580 If path from shelter to restrooms per the ADA Transition			In Design	2025
Kensington	Accessible Path from N Hickory Shelter to Restroom	Plan.	66,273		_	
		Pave 950 If path from shelter to restrooms and beach area per the			In Design	2025
		ADA Transition Plan. Include concrete work needed for access mat				
Kensington	Accessible Path from S Martindale Shelter to Vault & Beach	across beach sand.	85,954			
		Pave 250 If path section along parking lot to connect shelter with			In Design	2025
Kensington	Accessible Path from N Martindale Shelter to Beach	beach area, food bar, and bathhouse.	30,354			
Kensington	Install EV Charging Station	Install EV Charging Station at Kensington Golf Course	67,000		Budgeted	2025
Kensington	Hike Bike Trail Reconstruction 2024	2024 Board Approved Trail Reconstruction inititative	530,568		In Construction	2025
Kensington	Tollbooth Replacement		75,000		Budgeted	2025
Kensington	Lightning Detection System for Beaches		40,000		Budgeted	2025
Dexter Delhi	Delhi Launch & Take Out Renovations	Renovation of launch area at Delhi.	725,177	306,000	In Design	2025
Dexter Delhi	River Terrace Phase 1-Redecking at Dexter Hruon		180,000			
		Land and Water Conservation Fund grant funded project to improve			In Design	2025
		accessibility and site amenities at the Walnut Grove Campground.				
Lower Huron	Walnut Grove Campground Improvements		1,006,707	450,000		
		Land and Water Conservation Fund grant funded project to develop			In Design	2025
Lower Huron	Off Leash Dog Area Development	a new fenced in area for off leash dog activities	343,221	165,400		
Lower Huron	New Slide Structure at Turtle Cove	Install new slide at Turtle Cover water park.	289,479		Project Cancelled	-
Lower Huron	Hike Bike Trail Reconstruction 2024		512,492		In Construction	2025
		Michigan Natural Resources Trust Fund grant funded project to			In Design	2025
		develop an accessible kayak launch and associated site amenities at				
Hudson Mills	Picnic Area Development at Canoe Launch	Dexter-Huron	573,110	192,700		
		Pave 320 If path from bike trail to AC shelter to make it ADA			Budgeted	2025
		compliant. Include accessible tables/grill & concrete pad as part of				
Hudson Mills	Accessible Access to Activity Center Shelter	project.	48,835		In Constant	222-
Hudson Mills	Convert Gas Storage Tanks for Above Ground	Conversion of gas storage tanks	127,273		In Construction	2025
Hudson Mills	Hike Bike Trail Reconstruction 2024	2024 Board Approved Trail Reconstruction inititative	239,101		In Construction	2025
Hudson Mills	Pickle Ball Court Construction	Donor Funded Project	518,695		Budgeted	2025
Hudson Mills	Splash Pad Construction Well Installation for Water at Kayak Launch		1,000,000		Budgeted	2025 2025
Hudson Mills	Well Installation for Water at Kayak Launch		25,000		Budgeted	2025

		Depletement of intoless number controls nining and heads One		In Construction	2025
Character Caracter	Calf Carrier Daniel and O Indication Contact Daniel	Replacement of intakes, pumps, controls, piping and heads. One	2.040.462	iii Construction	2025
Stony Creek	Golf Course Pumphouse & Irrigation System Replacement	year of design before construction.	3,010,162		
		Removal and realignment of 1/2 mile of 6' wide asphalt path, 284 If		In Construction	2026
		of 8' wide boardwalk, replacement of three existing footbridges, a			
		400sf overlook structure and pond dipping platform.			
Stony Creek	Reflection Nature Trail Improvements		1,316,322	465,600	
		Replace with precast bridge between Wintercove and Mt. Vernon,		Budgeted	2025
		original structure (15' x 40) is failing, uneven decking and enrty, exit			
		points. Leading to injuries from cyclists and rollerbladers. It is no			
	Hike Bike Path & Bridge Replacement btwn Winter Cove & Mt	longer safe to plow during the winter. Requires permits.			
Stony Creek	Vernon		85,082		
Stony Creek	Install Electricity at 4th Tollbooth	Directional bore power to unit for RecTrac system.	20,000	Budgeted	2025
Stony Creek	Install EV Charging Station	Install EV Charging Station at Stony Creek Golf Course	67,000	Budgeted	2025
Stony Creek	Shared Use Trail Bridge Main Loop	, , , , , , , , , , , , , , , , , , , ,	245,000	Budgeted	2026
Stony Creek	Playground Renovations	2024 Board Approved Revnovation initiative	0		
Stony Creek	West Branch Road Overlay	202 i Bourd i ipproved nevnovadon milatave	400,000		
Stony Creek	Golf Course Drainage		40,000		
	Shelden Trail Mountain Bike Feature		25,000		
Stony Creek	Shelden frail Mountain bike reactire	Device of a father the control of the state of the control of the state of the stat	25,000	Dudostod	2025
14.611		Removal of that dam structure, sheet pile walls and docks and	000 656	Budgeted	2025
Willow	Washago Pond Restoration	subsequent site restoration.	928,656		
		Pave 650 If asphalt paths connecting both Fox Meadows shelters to		Budgeted	2025
		the restroom and to the pool activity area/playground per the ADA			
Willow	Accessible Path from Fox Meadows N & S Shelters to Pool	Transition Plan.	65,000		
				In Design	2025
		Needed upgrades for the pumphouse to work efficiently for the			
Willow	Golf Course Pumphouse Upgrades	course irrigation (Control system, VFD's, lift pipes/pumps)	264,097		
Willow	Roof Replacement at Golf Course Clubhouse	Clubhouse Roof Replacement	126,803	Budgeted	2025
Willow	UST Fuel Pump Removal & Replacement at Golf Course	Removal/replacement of current WGC UST Fuel pumps	230,000	Budgeted	2025
Willow	Golf Cart Barn Electrical Retrofit		250,832	Budgeted	2025
Willow	Hike Bike Trail Reconstruction 2024		768,947	In Construction	2025
Willow	Big Bend Fishing Area Improvements		5,123		
Willow	Big Bend Fishing Dock		762,000	300,000 Budgeted	2025
Willow	Pumphouse Upgrades at Golf Course		360,000	Budgeted	2025
Willow	Redesign Disc Golf Course		60,000	Budgeted	2025
Oakwoods	Flat Rock Dam Study	Grant Project to Study area associated with Flat Rock Dam	780,238	730,000 In Construction	2025
Oakwoods	Hike Bike Trail Reconstruction 2024	Grant Frojest to staay area associated their rat nook gain	534,001	In Construction	2025
Cantioous	1 me 5 me 1 m 1 e660 150 460 611 202 1	Trail Improvements including aggregate trail from parking lot to new	55 1,002	In Design	2025
Lake Erie	Cherry Island Nature Trail Improvements	trail head and accessible amenities.	1,019,456	600,000	2023
Lake Erie	Protecting Lake Erie Marsh with Green Infrastructure	Grant Project to protect marshland	822,707	483,500 In Construction	2025
				·	2025
Lake Erie	Wave Pool Mertha Liner and Updates	Wave Pool Mertha Liner and updates	8,036,996	In Design	
Lake Erie	Hike Bike Trail Reconstruction 2024	2024 Board Approved Trail Reconstruction inititative	659,722	In Construction	2025
Lake Erie	Golf Course Starter Building Roof Replacement	Replace Roof at Golf Course Starter Building	80,967	In Construction	2025
Lake Erie	Convert Cart Barn to Electric Carts		180,000	Budgeted	2025
Wolcott	Farm to Mill Connector	Connector Path between Farm & Mill	1,001,033	In Design	2025
Wolcott	Schmidt Property Demolition	Demolition property bought by Metroparks	185,312	In Construction	2025
Wolcott	Replace Roof on Mile Barn	Replace / repair roof	150,000	Budgeted	2025
Wolcott	Roof Replacement at Camp Rotary & Farm Center		25,000	Budgeted	2025
Indian Springs	Golf Course Pump House Upgrades	Upgrades to Golf Course pumhouse	583,710	In Design	2025
		Convert building electric for electric golf carts and add genarator		In Construction	2025
Indian Springs	Electrical Conversion at Golf Building	hook up to run essential equipment	341,455		
Indian Springs	UST Removal at Golf Course	Remove underground fuel tank	116,437	Budgeted	2025

Indian Springs

Lightning Detection System at Golf Course

Huron Meadows Replacement of Pump Intakes, Elec Panel & Connections at GC

40,000 Budgeted 250,000 Budgeted 49,132,572 11,987,200

2025 2025



HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Amy McMillan, Chief Executive Officer

Project Title: Purchases – Total Spent and Vendor Locations

Date: May 1, 2025

Action Requested: Receive and File

That the Board of Commissioners receive and file the update for total spent and vendor locations as submitted by Chief Executive Officer Amy McMillan and staff.

Background: Each month the Purchasing Department summarizes the total amount spent on capital equipment purchases, major maintenance, and park projects and includes the location of vendors, either withing or outside the Metroparks five-county region as well as the effect of DEI, living wage, and the Metroparks local preference policy.

Attachment: Award Requests

Award Requests for May 2025

Vendor	Vendor Location	Description	Park Location	Total Request	Five-County	Greater Michigan	Outside Michigan	Effect of DEI, Living Wage, and Local Preference Policies
John D. Osborne Trucking Company	Romulus, MI	Bulk Stone and Asphalt	Kensington Metropark	\$20,500.00	\$20,500.00			
Osburn Industries	Taylor, MI	Bulk Stone and Asphalt	Kensington Metropark	\$30,480.00	\$30,480.00			
Sand Sales	Clarkston, MI	Bunker Sand	Indian Springs Metropark	\$80,000.00	\$80,000.00			
Textron, Inc.	Augusta, GA	Electric Golf Cart Fleet	Lake Erie Metropark	\$559,119.60			\$559,119.60	
Great Lakes Marketing	Toledo. OH	Regional Community Survey Consultant	Authority-Wide	\$103,550.00			\$103,550.00	
Best Asphalt	Romulus, MI	Off-Leash Dog Area Development	Lower Huron Metropark	\$563,758.60	\$563,758.60			
	I .	l	Totals: Percent of Total Award Request:	\$1,357,408.20	\$694,738.60 51.18%	\$0.00 0.00%	\$662,669.60 48.82%	



To: Board of Commissioners

From: Amy McMillan, Chief Executive Officer Project Title: Update - Purchases over \$10,000

Date: May 1, 2025

Action Requested: Receive and File

That the Board of Commissioners receive and file the update for purchases over \$10,000, up to, and including \$25,000 as submitted by Chief Executive Officer Amy McMillan and staff.

Background: On May 9, 2013, the Board approved the updated financial policy requiring the CEO to notify the Board of purchases exceeding \$10,000, up to, and including \$25,000.

The following list contains purchases exceeding the \$10,000 threshold:

<u>Vendor</u>	<u>Description</u>	<u>Price</u>
Marine Rescue Products	Beach Rescue Boards and Bags Kensington, Lake St Clair, Stony Creek	\$ 10,324.25
Harrell's LLC	Golf Course Chemicals Hudson Mills Metropark	\$ 10,444.00
Roberts Co.	Well Pump Repairs Kensington Metropark Turtlehead	\$ 12,435.70
Spartan Distributors	Mower Reels Indian Springs Metropark	\$ 13,250.00
Motorola	2-APX 6000 Radios Police Department	\$ 13,919.82
Oakland County Treasurer	CLEMIS Fees Police Department Membership	\$ 14,511.00
YMCA Metropolitan Detroit	2025 Winter Swim Lessons	\$ 15,000.00
Motorola	2-APX 6500 Radios Police Department	\$ 15,120.62
AIS Construction	Brush Cutter Kensington Metropark	\$ 15,899.91
Rapid Roofing	Roof Replacement Camp Rotary and Farm Wolcott	\$21,000.00

John Johnson Co	Canopy Shade Structures Lake St Clair Metropark	\$ 22,282.75
Firefly Drone Show	Drone Show Kensington Blue Moon Festival	\$ 24,000.00
Frasher Mechanical	Pump Valve replacement Lower Huron -Turtle Cove	\$ 24,180.00



To: Board of Commissioners

Prepared By: Neil Eby, Purchasing Supervisor

Project No: ITB 2025-015

Project Title: Bulk Stone and Asphalt Location: Kensington Metropark

Date: April 29, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the award of ITB 2025-015 to John D Osborne Trucking Co. of Romulus, MI in the amount of \$20,500.00 for Bulk Asphalt and to Osburn Industries Inc of Taylor, MI in the amount of \$30,480.00 for Bulk Limestone as recommended by the Purchasing Department.

Fiscal Impact: Funds will come from the 2025 Board-Approved Major Maintenance Budget, which allowed a total of \$66,352.82 for the work. The total purchase of \$50,980.00 is \$15,372.82 in favor of the budget.

Scope of Work: Supply and deliver 1000 Tons of Asphalt for the Golf Course cart path and 1200 Tons of Limestone for trail shoulder improvements at Kensington Metropark. The material will be delivered in 50 to 100 Ton Lots between June 1, 2025, and November 1, 2025.

Process: HCMA issued ITB 2025-015 on April 15, 2025, for Bulk Stone and Asphalt. The ITB was posted on the Michigan Intergovernmental Trade Network (MITN) website, which provided notice of the solicitation to 240 vendors, from which 26 vendors downloaded the ITB. Two bids were received for the materials.

Vendor	Vendor Location	Asphalt Price per Ton	Limestone Price per Ton
John D Osborne Trucking Co	Taylor, MI	\$20.50*	\$21.50
Osburn Industries, Inc	Taylor, MI	\$27.75	\$25.40*

^{*}Indicates Award

The Purchasing Department requests approval to proceed with the purchase.



To: Board of Commissioners

Prepared By: Neil Eby, Purchasing Supervisor

Project No: ITB 2025-013
Project Title: Bunker Sand

Location: Indian Springs Metropark

Date: April 29, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the award of ITB 2025-013 to Sand Sales of Clarkston, MI in the amount of \$40.54 per ton of sand as recommended by the Purchasing Department.

Fiscal Impact: Funds will come from the 2025 Board-Approved Major Maintenance Budget, which allowed a total of \$80,000.00 for materials and labor. Sand will be purchased in 50 Ton Lots with total purchase not to exceed the budget amount of \$80,000.00 less what is needed for labor.

Scope of Work: Supply and deliver Bunker Sand for the Indian Springs Golf Course. The sand will be delivered in 50 Ton Lots between May 15, 2025, and September 15, 2025.

Process: HCMA issued ITB 2025-013 on February 12, 2025, for Bunker Sand. The ITB was posted on the Michigan Intergovernmental Trade Network (MITN) website, which provided notice of the solicitation to 156 vendors, from which 17 vendors downloaded the ITB.

Two bids were received for the sand, one of which was determined to not meet the specifications needed for drainage and the other was overbudget. The ITB was then reposted with revised specifications and the following bids were received.

The composition of the WB-40 Sand from Sand Sales matches what is preferred for the bunkers at Indian Springs.

Vendor	Vendor Location	Bid Price per Ton
Osburn	Taylor, MI	\$55.00
Sand Sales – WB-40 Sand	Clarkston, MI	\$40.54*
Sand Sales - #23 Pitt Sand	Clarkston, MI	\$26.00

^{*}Indicates Award

The Purchasing Department requests approval to proceed with the purchase.



To: Board of Commissioners

From: Neil Eby, Purchasing Supervisor

Project No: ITB 2022-029

Project Title: Electric Golf Cart Fleet

Location: Lake Erie Metropark Golf Course

Date: May 1, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the purchase of a new electric golf cart fleet for Lake Erie Metropark in the amount of \$559,119.60 from Textron, Inc. of Augusta, Georgia as recommended by Neil Eby, Purchasing Supervisor and staff.

Fiscal Impact: Funds will come from the 2025 approved capital equipment budget; the purchase is \$5,880.40 in favor of the budget which allows \$565,000. Purchasing was able to receive 2022 pricing and able to continue the cash back rebate program utilized on the last three fleet purchases. \$100,728.80 will be provided to HCMA through this program.

Scope of Work: Textron, Inc. will furnish and deliver 80 2025 EZ-GO RXV ELiTE electric golf carts to Lake Erie Metropark, with deliveries possible as soon as late-July.

Background: Textron, Inc. was awarded a contract in November 2022 for the furnishing and delivery of a golf cart fleet to Indian Springs Metropark. Extending this pricing another year allows HCMA to take advantage of the pricing established in the November 2022 contract, avoiding anticipated price increases. By proceeding with the purchase now, we can ensure timely delivery of the fleet and qualify for the rebate program valued at \$100,728.80

The Purchasing Department requests approval to proceed with the purchase.



To: Board of Commissioners

From: Danielle Mauter, Chief of Marketing and Communications

Subject: Metroparks Major Media Buy: WXYZ/WYMD

Date: 5/2/2025

Action Requested: Motion to Approve

That the Board of Commissioners' approve the following major media buy from Choozle as recommended by Chief of Marketing and Communications, Danielle Mauter and staff.

PRICING/BUDGET BREAKDOWN:

Asking to approve spending with WXYZ/WYMD for up to \$125,000 through Summer 2025.

Fiscal Impact: Budgeted. This amount includes budget from the general brand campaign line in the previously approved marketing budget and plan.

Background:

Metroparks will be working with WXYZ to produce a full 30 min feature show about the Metroparks and our impacts in the community. This show will air around Memorial Day weekend with 4 total airings plus 6 re-runs on streaming throughout summer. The package also includes pre-show tune in promos, branded commercial spots throughout summer and fall, additional video and digital ads on their website and streaming platform, three homepage takeovers, and an exclusive Metroparks section on their website to house the show and related news. Full details are in the attachment.

This partnership will help increase public awareness and trust. This partnership will also help strengthen our relationship with WXYZ. It will compliment our other advertising and media partnerships and highlight 6 main topic areas that we have a heavy communications focus on – Education, Natural Resources, Trails, Golf, Water Safety and water activities and Paddling. WXYZ/WYMD reach and audience demographics are within the Metroparks target reach area and allows us to serve messaging to our target audiences.

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WXYZ.COM F @ & X Google >



Introduction



Get ready to embrace the summer spirit with our exciting new campaign, "Kickoff the Summer with Metro Parks!" In partnership with WXYZ and WMYD, we aim to showcase the incredible offerings of Metro Parks to our viewers, just in time for Memorial Day.

This dynamic multimedia blitz will highlight the best of what the parks have to offer—golf courses, refreshing pools, beautiful beaches, and scenic trails—inviting families and individuals to explore and enjoy the great outdoors.

Through engaging television segments, strategic promotional spots, and targeted digital advertising, we will bring the vibrant activities and experiences of Metro Parks to life. Our collaboration will ensure that the community is informed, engaged, and excited about the enriching recreational opportunities available this summer.

Join us in making this a memorable kickoff to summer, celebrating nature, recreation, and the joy of the season with our viewers!





Half Hour Program



We will leverage your existing b-roll assets and shoot interviews with reps from the Metro Parks to run in the half hour show.

- Premiere Wednesday 5/21 7:30p-8:00p on WXYZ
- Second airing Thursday 5/22 6:30p-7:00p on WMYD or Friday 7/4 7:00a-7:30a
- Third airing TBD Saturday or Morning 5/24 11:00a-11:30a or 5/31 12:00p-12:30p on WXYZ
- Fourth airing Monday Memorial Day 5:00p-5:30p on WXYZ
- 6x drops on our WXYZ OTT Streaming Wheel TBD dates
- 50 tune in promos airing 5/5-5/26 (dates tentative) on WXYZ/WMYD





Branding Schedule



Program	Time	26-May	23-June	30-June	28-July	22-Sept	13-Oct
Morning News	M-F 6-9A	2	2	2	2	1	1
Morning News	M-F 7-9A	5	5	5	5	2	3
Live with Kelly	M-F 9-10A	1	1		1		
Noon News	M-F 12-1P	2	2	2	2	1	1
Early News	5-730P	3	3	3	3	2	1
Late News	10-11P	3	3	3	3	1	2

Impressions: 3,898,900

Reach 43.7%

Frequency 3.0x

All 30 sec commercial spots





Digital



- Home Page Takeover on 5/21, 7/2, 8/27
- 200,000 video impressions on WXYZ News + running the weeks of 5/26, 6/23, 6/30, 7/28, 9/22, and 10/13 (can modify based on your direction)
- 1 Million Display ad Impressions on WXYZ.com running the weeks of 5/26, 6/23, 6/30, 7/28, 9/22, and 10/13(can modify based on your direction)
- 500,000 video Pre-roll impressions on WXYZ.com running the weeks of 5/26, 6/23, 6/30, 7/28, 9/22, and 10/13 (can modify based on your direction)
- Metroparks section on WXYZ.com
 - Half hour program will be housed here
 - Park information locations, amenities, park hours
 - Park News special events at each park
 - Click here to purchase your annual pass
 - Fixed ad units 100% Share of voice for annual pass and More to see more to do.

These will be updated throughout summer



Summary



Campaign Highlights

- Prime-Time Premiere Special: The campaign will launch with a prime-time special airing on WXYZ, ensuring maximum visibility
- Subsequent Long-Form Airings: Following the premiere, we will have strategic long-form airings to keep momentum going and continually engage viewers through Memorial Day
- Comprehensive Brand Schedule: A dedicated promotional schedule aimed at high visibility and impactful messaging.
- **Robust Digital Strategy**: Our plan includes a multifaced digital approach to extend reach and engagement across various online platforms.
- **Exclusive Section on WXYZ.COM**: An informative one-stop shop dedicated to Huron-Clinton Metro Parks, providing visitors with easy access to information and promotional content.

Partnership investment of \$125,000 net







Mike Murri

Vice President & General Manager

Dan Clark

Director of Sales

Greg Smith

Local Sales Manager

Tierney Scenga

Account Executive

Marie Gould

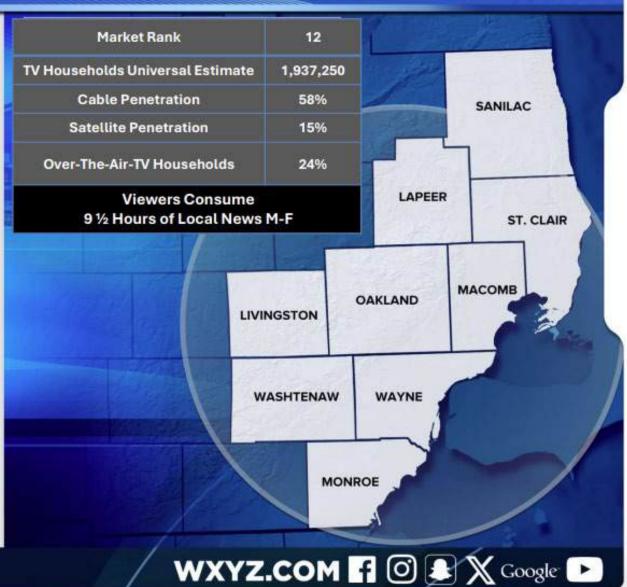
Director of Programming Acquisition & Marketing

OWNED BY:



NETWORK AFFILIATION:







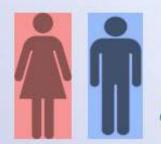




Gender

7660

57%



43%

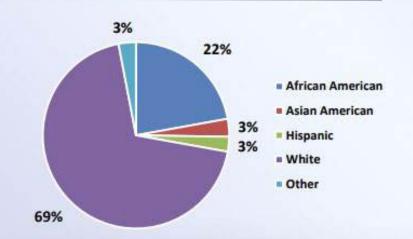
Household Income



Age Breakdown







Source: 2024 ComScore Research, DETROIT, MI - WXYZ Detroit, Mich. (ABC)

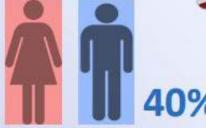




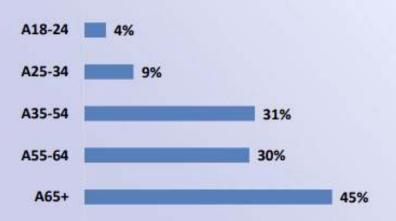




60%



Age Breakdown

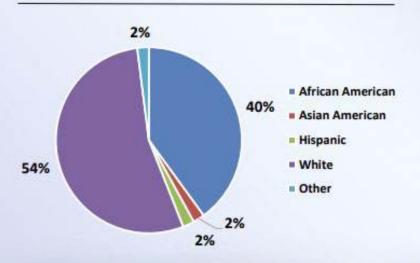


Source: 2024 ComScore Research, DETROIT, MI - WMYD Detroit, Mich. (CW)

Household Income



Ethnicity







DIGITAL & SOCIAL WXYZ.COM + WXYZ FACEBOOK



WXYZ.COM 7 NEWS DETROIT APP WXYZ FACEBOOK

Users	1,655,489
Sessions	3,015,584
Pageviews	8,459,625
Video Views	5,724,511
Users Per Day	55,183
Sessions Per Day	100,519
Pageviews Per Day	281,988
Video Views Per Day	190,817
WXYZ Facebook Followers	926,000+

The audience you reach on WXYZ.com mirrors the audience you reach on broadcast TV.

By having a presence on WXYZ.com you increase your frequency to our loyal viewers and reach them on every device (Desktop, Cell Phone, Tablet)

Users of WXYZ.com view an average of 5.1 pages per visit

WXYZ Channel 7 has over 664,000 likes 926,000+ followers







To: Board of Commissioners

From: Amy McMillan, Chief Executive Officer

Subject: Approval – H2O Energy Contract

Date: May 1, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the H2O Energy Contract as recommended by Chief Executive Officer, Amy McMillan.

May 1, 2025

Amy McMillan Chief Executive Officer Huron-Clinton MetroParks 13000 High Ridge Drive Brighton, Michigan 48114-9058

Dear Amy,

It was a pleasure meeting with you this morning to discuss the upcoming search for a replacement for Randy Rossman, Chief of Human Resources and Labor Relations, who has confirmed his retirement date as October 3, 2025. Based on Randy's timing, and the desire to have a two-week overlap with the new leader, we recommend beginning the search as soon as you receive final approval from your Board.

Key Takeaways from our discussion today included the following:

- The position we will be filling is Chief of Human Resources and Labor Relations. with no change in responsibilities.
- The search committee will consist of your direct reports (COO, CFO, Chief-DEI, Chief of Police and Executive Assistant) excluding Randy.
- We should schedule an opportunity to meet with Key Stakeholders such as the members of the search committee and yourself prior to beginning the search
- You, as the Chief Executive Officer, will be the final decision maker in the selection process
- MetroParks will conduct the background checks.
- H2O Energy will conduct the reference interviews.
- Randy Rossman will provide information regarding the compensation and benefits package and his team will assist in posting the position in your Jazz System
- As part of this engagement, you would like a 180-day Introductory Period Evaluation tool designed and another at the end of the first year of employment.

Proposed Work Plan:

Attachment A is a proposed work plan with timelines for this engagement. Noel Baril will partner with me on this project.

Attachment B includes both of our consulting/coaching biographies.

Fees and Invoicing:

Twenty-five percent (25%) of the first-year salary for the candidate hired with the following payment installments. Assuming a base salary rate of \$150,000 - \$160,000, the fee would be approximately \$38,750.

- 1. The first payment, one-third (1/3) of the total fee is paid to begin the search.
- 2. The second third is paid 60 days into the search.
- 3. The final third is paid once the chosen candidate is hired.

Conclusion:

Thank you for the opportunity to provide this proposal. Please let me know if you have any questions or if there is anything more you need from me prior to the Board meeting. Both Noel and I look forward to partnering with you on this project.

All the Best,

Kathy Oswald Chief Executive Officer H2O Energy

^{*}Mileage will be invoiced at the Federal rate of 70 cents per mile.

Attachment B

Consultant Bios

Noel Baril

Executive and Physician Leadership Coach and Consultant

Coaching and Consulting Credentials and Experience:

Noel R. Baril is an Executive Coach and Consultant highly experienced in all domains of Human Resources practice. Noel holds a Certified Executive Coach/ACTP designation from the Center for Executive Coaching (2021) and an Associate Certified Coach (ACC) designation from the International Coaching Federation (2023).

In addition to many years of coaching and consulting as a key element of his professional roles noted below, highlights of Noel's coaching and consulting experience include:

- Coached a physician leader of a start-up biosciences organization on role assimilation and advancement within the organization.
- Coached a sales executive recently appointed to a director role in a new venture for a major US corporation to facilitate his role assimilation and continued career advancement.
- Coached a rising leader in the not-for-profit music industry on job search and assimilation into an advanced role for a chamber orchestra in the Los Angeles area. He ultimately was appointed to a much broader role with a prominent university in Southern California, where he is enjoying success.
- Coached an executive support leader for a large Michigan-based not-for-profit on career advancement and management through a period of significant change in her personal and professional life.
- Consulted with a large not-for-profit human services organization in the Detroit area to support the establishment of a new approach to development and placement of neurodivergent clients into viable career assignments.
- Numerous other coaching and consulting experiences.

Business/Organizational Leadership Experience:

Noel brings more than 35 years of practical, professional, results-oriented Human Resources experience in health care, industry/manufacturing and community leadership, having held executive-level roles at Pediatrix Medical Group (Mednax), Henry Ford Health System and Chrysler Corporation/DaimlerChrysler/Fiat Chrysler.

At Pediatrix Medical Group, Noel established the organization's first Total Rewards team and integrated strategy, ultimately serving as the lead Human Resources executive in the organization. At Henry Ford Health System, Noel served as Vice President of Total Rewards and VP of Human Resources for Henry Ford Macomb Hospital as well as leadership roles in Talent

Acquisition, Employee Health & Safety, HR Information Systems, Payroll and EAP. At Chrysler, Noel assumed various HR roles, ultimately serving as Director of Compensation, Organization and Workforce Analytics.

In addition to coaching, Noel's broad-range HR expertise includes Human Resources strategy and leadership in Total Rewards; Talent Acquisition; Employee Health, Safety & Wellbeing; Diversity, Equity & Inclusion; Employee and Union Relations; Organization Effectiveness (OD, Org Planning); and HR Operations. Noel also played a significant role in Henry Ford Health System's achievement of Malcolm Baldridge Quality Award designation. His prior community leadership roles include President of the Board of Directors of Affirmations LGBTQ+ Community Center in Ferndale, Michigan, gubernatorial appointee to the Michigan Council for Arts and Cultural Affairs and member of the Living Cities Governance Council in affiliation with Midtown Detroit Incorporated.

Education, Training and Certification:

In addition to his executive coaching and consulting certifications noted above, Noel holds the following:

- Bachelor of Arts Degree from the University of Michigan (Ann Arbor).
- Master of Arts Degree in Industrial Relations from Wayne State University (Detroit).
- Certification in Executive Management Development from the Institute for Management Development (IMD) in Lausanne, Switzerland (collaboration with DaimlerChrysler's executive management development program).
- Completion of the Chrysler Executive Learning Series (CELS) program.
- Leadership Macomb XIX Graduate.

KATHY OSWALD

Executive and Physician Leadership Coach and Consultant

Overview:

Kathy Oswald is a results-oriented, highly accomplished executive with strong strategic and business planning, merger, and acquisition, change management, succession planning, executive compensation, and corporate governance experience. Her career spans a variety of industries including manufacturing, global automotive, healthcare, information technology staffing and services, and organizational consulting; and she has worked in both for-profit and not-for profit sectors.

Specialization:

- Organizational Effectiveness
- Strategic and Business Planning
- Merger and Acquisition
- Succession Planning
- Assessing and Developing an Effective Team
- Developing Emerging and Diverse Talent
- Physician Leadership Development
- Onboarding New Leaders
- Change Management

Industry and Board Experience:

Kathy has extensive experience as a senior human resources leader in regional, national, and global roles. She was most recently the Senior Vice President and Chief Human Resources Officer for Henry Ford Health System and previously the Chief Administrative Officer and Senior Vice President of Human Resources for Chrysler Corporation and DaimlerChrysler. From a consulting perspective, Kathy currently is the C.E.O. for the Center for Physician Leadership Excellence and was President of Right Management Consultants for the Great Lake Region for several years. She consults with senior leaders and their teams on strategic planning, organizational development, talent management, and career transition initiatives.

Kathy has been a member of a wide variety of for-profit (both public and private) and not-for-profit boards. She is currently the chair of the board for the Great Lakes Center for the Arts and member of the board for the Autism Alliance of Michigan, serving as chair of the education committee, and serves on the board of H2O Energy. Previous boards include: ASchulman, the American Society of Employers, Inforum, Mercy Health Services, Imetris, Michigan Virtual University, Marygrove College, southeast Michigan Heart Association, Junior Achievement of Southeast Michigan, and the Automotive Women's Advisory Board.

Throughout her career, Kathy has received numerous awards and recognition for her professional achievements. She was featured in Human Resources World's "Top 50 HR Executives in the World" (2000); Automotive News' "100 Leading Women in North America's Auto Industry" (2000); Crain's Detroit Business' "Top 100 Women in Michigan" (1997) and "100 Most Influential Women" (2007); and American Society of Employers Michigan Human Resources Executive of the Year (2011).

Education:

M.A., Personnel Management, Central Michigan University B.A., Personnel Management, Central Michigan University Advanced Management Program, Duke University Advanced Human Resources Executive Program, University of Michigan Associate Certified Coach (ACC), International Coaching Federation

Coaching & Consulting Examples:

- Coached the Chief Operations Officer of a large non-profit organization identified as the
 internal candidate for the Chief Executive Officer position to prepare for the interview
 process and better position herself for the role of CEO. After a lengthy national search, she
 was offered the position and we continued working together in the first 6 months of her
 transition.
- Coached the Owner and Chief Executive Officer of a high growth technology firm doubling in size to redesign his company's organizational structure, identify potential leaders, assess their talents, and design a human resources organization to support the growing workforce.
- Coached a newly appointed Head of Human Resources for a large University in his first year on the job developing his first-year transition plan.
- Coached a CEO of a large hospital merging with another second hospital, identified his combined leadership team and developed a merger strategy for the two organizations.
- Coached a newly appointed Chair of Anesthesiology in his first year at a large academic medical hospital assimilate to a new organization and develop a shared vision and strategic plan for his team.



Attachment A

Chief of Human Resources and Labor Management Search Process Timeline

May 1, 2025





<u>Chief of Human Resources and Labor Management</u> <u>Pre-Search</u>



Task	Start Date	Finish Date	Status
Board Approval Review H2O Proposal and Search Plan and gain approval	5/05/25	5/09/25	
PlaceholdersPut Placeholders on Calendars for future meetings	5/12/25	5/14/25	
Stakeholder Interviews • Conduct Stakeholder Interviews with Director and Executive Team	5/14/25	5/16/25	
Job Description Review and finalize Job Profile including: Position Title Position Description Key Responsibilities Required Experiences Desired Competencies Opportunities and Challenges	5/14/25	5/16/25	
 Develop Interview Tools Screening Round used by Noel and Kathy Round 1 Interviews with Search Committee 	05/19/25	05/22/25	
 Conduct Compensation Market Review Identify Comparable Positions Utilize Standard Compensation Studies or conduct custom survey Develop salary ranges Obtain approval from Director 	05/19/25	05/22/25	
 Hold Search Committee Kickoff Meeting Review draft Job Description/Profile ID Top Competencies and Experiences Review Round 1 Interview Questions Review Process and Timeline 	05/28/25	06/03/25	
Develop 180 Day Introductory Period Evaluation & 1 Year Evaluation	06/02/25	06/20/25	

<u>Chief of Human Resources and Labor Relations</u> <u>Search Process</u>





Task	Start Date	Finish Date	Status
 Begin Search Post Job Internally and Externally (including LinkedIn and other external sites) Send Letter to Leadership Team, ASE, SHRM and Professional colleagues asking for referrals ID potential candidates both internal/external Review resumes and develop book of candidates for review with Search Committee 	06/02/25	06/30/25	
 Screening Interviews Conduct Screening Interviews Present list of potential 1st Round Candidates to Amy for approval 	06/09/25	06/30/25	
 Prepare Internal Candidates (If any apply and meet minimum qualifications - Optional)* Assign coaches to each internal candidate Assist candidates in development of TMAY (Tell Me About Yourself) statement Develop Top 10 Accomplishments and match to competency grid Conduct Mock interviews 	06/02/25	06/30/25	
 Conduct 1st Round Interviews Schedule all day sessions with Search Committee Determine Interview Location Arrange schedules, travel, etc. Conduct 1st Round Interviews with 5-8 candidates (include all internal that meet minimum qualifications) Review interviewers' evaluations Identify Candidates for 2nd Round Interviews 	07/08/25	07/11/25	



<u>Chief of Human Resources and Labor Management</u> <u>Search Process</u>



Task	Start Date	Finish Date	Status
 Complete Assessments/Structured Behavioral Based Interview Conduct Hogan Assessment with final candidates Conduct Watson Glaser Assessment with final candidates 	07/14/25	07/18/25	
 Conduct 2nd Round Interviews Pair Interviewers into teams of twos and provide interview questionnaires Schedule full day of interviews Schedule time for each candidate to interview with Amy Conduct Tour of MetroParks Offices Schedule breakfast/lunch meetings with Peer Leaders who were not on Search Committee (optional) 	07/21/25	07/25/25	
 Spouse/Significant Other Visit If out-state candidate, invite Spouse/Significant Other to visit during 2nd round interviews Schedule tour of Schools, Real Estate, etc. 	07/21/25	07/25/25	
Reference Checks • Perform Reference Checks	07/28/25	07/31/25	
 Hold Meeting with Amy to make final decision Review 2nd Round Interview Evaluations Review Assessment Results Review References 	07/31/25	08/01/25	
 Offer Extended Develop offer letter and gain necessary approvals Amy Makes Offer 	08/01/25	08/04/25	
Start Date	09-08-25		

Chief of Human Resources and Labor Management Post Search - Optional*



Task	Start Date	Finish Date	Status
 Onboarding* Develop an On-Boarding Checklist identifying responsible leads for each item Facilitate On-Boarding Materials such as Organization Charts Information regarding Subordinates including Profiles/Resumes Last 2 Years Performance Reviews Individual Development Plans 	08/01/25	08/29/25	
 Assimilation Coaching* for New Leader: Provide Assimilation Coaching Services for incoming Director— Human Resources Conduct Assessment Feedback Session Design Development Plan 	09/08/25	03/01/26	

*Not included in Search Fees



To: Board of Commissioners

From: Shedreka Miller, Chief of Finance

Subject: Approval – 2023 Pension Valuation, GASB 67/68 and 2024 Contribution

Date: May 8, 2025

Action Requested: Motion to Receive and File / Approve Contribution

That the Board of Commissioners (1) receive the Annual Actuarial Valuation and GASB Statement No. 67 and No. 68 Report; and (2) approve the 2025 Pension contribution at the annual required contribution amount of \$2,839,107 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: The 2025 General Fund Budget includes \$3.2 million for funding of the defined contribution Huron-Clinton Metropolitan Authority Employees' Retirement Plan. A contribution of \$2,839,107 will result in savings of \$360,893.

Background: The Pension Committee is expected to support making this recommendation at their meeting preceding the May Board meeting.

The actuarial valuation of the Authority's Pension Plan as of Dec. 31, 2024, was performed by Gabriel, Roeder, Smith & Company (GRS). To remain in compliance with Governmental Accounting Standards Board Statement (GASB) No. 67 and No. 68 additional work was completed. The reporting related to these statements is attached.

The actuarial valuation process calculates the required contribution to adequately fund the Authority's pension costs for the 79 active participants for the 2024 Pension Plan Year. Based on an update of employee census data for 2024 wage/service levels, plan benefits and asset values, GRS is recommending a contribution of \$2,839,107. This represents an increase of \$230,359 (8.8 percent) from the recommended contribution of \$2,608,748 for the 12-month period ending Dec. 31, 2023. With this contribution the Funded Ratio will be 77.2 percent, a decrease of 1.2 percent.

During development of the 2025 general fund budget, it was anticipated that the annual required contribution would be \$3.2 million. We are asking that only the recommended contribution be made at this time resulting in budgetary savings of \$360,893.

In addition, active participants in the plan contribute 1 percent of covered wages to the pension plan. This amounts to approximately \$70,500 annually. Historically the Metroparks have not counted this amount as part of the annual required contribution and have instead treated it as additional funding.

Attachments: Employees' Retirement Plan Annual

Actuarial Valuation

GASB 67/68

Huron-Clinton Metropolitan Authority Employees' Retirement Plan

Annual Actuarial Valuation and GASB Statements No. 67 and No. 68 Plan Reporting and Accounting Schedules December 31, 2024





May 1, 2025

Huron-Clinton Metropolitan Authority Employees' Retirement Plan Brighton, Michigan

Re: Huron-Clinton Metropolitan Authority Employees' Retirement Plan Actuarial Valuation as of December 31, 2024

Ladies and Gentlemen:

The results of the December 31, 2024 Annual Actuarial Valuation of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan are presented in this report.

This report was prepared at the request of the Authority and is intended for use by the Authority and those designated or approved by the Authority. This report may be provided to parties other than the Authority only in its entirety and only with the permission of the Authority. GRS is not responsible for unauthorized use of this report.

The purpose of the valuation is to measure the Plan's funding progress, to determine the employer contribution rate for the fiscal year ending December 31, 2025, and to provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) Statements No. 67 and No. 68. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

The contribution rate in this report is determined using the actuarial assumptions and methods disclosed in Table 6 of this report. This report includes risk metrics on pages 3 and 4 but does not include a more robust assessment of the risks of future experience not meeting the actuarial assumptions. This report also includes a discussion of the required Low-Default-Risk Obligation Measure (LDROM) on page 5. Additional assessment of risks was outside the scope of this assignment.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2024. This valuation was based upon information furnished by the Authority concerning Retirement Plan benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by the Authority.

Huron-Clinton Metropolitan Authority Employees' Retirement Plan May 1, 2025 Page 2

This report was prepared using assumptions adopted by the Board. All actuarial assumptions used in this report are reasonable for the purposes of this valuation. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic). All actuarial assumptions and methods used in the valuation follow the guidance in the applicable Actuarial Standards of Practice. Additional information about the actuarial assumptions is included in Table 6 of this report.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement plans. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

Laura Frankowiak and James D. Anderson are experienced in performing valuations for public retirement plans, are Members of the American Academy of Actuaries (MAAA), and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

The signing actuaries are independent of the plan sponsor.

We will be pleased to review this valuation and report with the Retirement Board and to answer any questions pertaining to the valuation.

Respectfully submitted, Gabriel, Roeder, Smith & Company

Laura Frankowiak, ASA, FCA, MAAA

James D. Anderson, FSA, EA, FCA, MAAA

JDA/LF:sc

C3038



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A. Basic Data

Data necessary for the valuation was provided to us by the Authority for employees who are covered under the Plan as of December 31, 2024. Table 4 sets forth a distribution of the 79 active employees. In addition, there are 199 retirees and beneficiaries and 15 terminated vested employees included in this valuation. This compares with 83 active participants, 198 retirees and beneficiaries, and 15 terminated vested employees valued in the previous valuation as of December 31, 2023.

B. Plan Provisions

This valuation is based on the provisions of the Plan as of December 31, 2024, which are summarized in Table 5.

Plan funding is provided through a combination of Authority contributions and income from invested assets. The December 31, 2024 actuarial value of assets is developed in Table 2. The actuarial value of assets is \$72,953,552 as of the valuation date.

C. Valuation Results

The more detailed results of our valuation are presented in Table 1. In Section A of the table, we show the number of covered employees, total annual earnings, average annual pension for current retirees and beneficiaries, and actuarial accrued liability based on the Plan in effect as of December 31, 2024.

Section B develops the calculation of the recommended contribution by amortizing the effect of Plan improvements, gains and losses, and changes in assumptions over 16.75 years as of the valuation date. Gains and losses are not separately amortized. The recommended contribution based on the December 31, 2024 valuation is \$2,839,107 – an increase of \$230,359 from the 2023 valuation result.

One way in which the Plan's experience impacts the cost is the effect on the unfunded accrued liability. This is referred to as the experience gain or loss for the year. There was a net loss to the Plan of \$2,481,968, as shown in Table 3. One source of the loss arose from the 2022 asset experience that is still being smoothed in. Other sources of the loss include, but are not limited to: higher salary increase than expected and higher inactive/retiree benefits than expected.

For the plan year ending December 31, 2024, the return on the market value of assets was 10.69%. Asset gains or losses are not recognized immediately in the funding value of assets, but rather are spread equally over a 5-year period.



C. Valuation Results (Concluded)

Table 7 has been prepared to show a comparison of the December 31, 2024 valuation results with the results from the prior valuation. The recommended contribution for the Fiscal Year ending December 31, 2025 equals \$2,839,107. The funded recommended contribution developed in the December 31, 2023 valuation for the Fiscal Year ending December 31, 2024 was \$2,608,748. The status has decreased from 78.38% last year to 77.23%. On a market value of assets basis, the contribution would be \$2,954,140 and the funded status would be 75.97%.

The Pension Committee of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan confirms that the Plan provides for payment of the required employer contribution as described in Section 20m of Michigan Public Act No. 728.

We also note that GASB Statement Nos. 67 and 68 information is shown in the Appendix of this report.

D. Actuarial Disclosure

The computed contribution shown on page 6 may be considered as a minimum contribution rate that complies with the Authority's funding objective. Users of this report should be aware that contributions made at the rate do not guarantee benefit security. Given the importance of benefit security to any retirement plan, we suggest that contributions to the System in excess of those presented in this report be considered.



E. Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- Investment Risk actual investment returns may differ from the expected returns;
- Asset/Liability Mismatch changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- Contribution Risk actual contributions may differ from expected future contributions. For
 example, actual contributions may not be made in accordance with the plan's funding policy or
 material changes may occur in the anticipated number of covered employees, covered payroll, or
 other relevant contribution base;
- **Salary and Payroll Risk** actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- Longevity Risk members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- Other Demographic Risks members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.



E. Risk Commentary (Concluded)

Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u> 2024</u>	<u>2023</u>	<u> 2022</u>	<u>2021</u>	<u> 2020</u>	<u> 2019</u>	<u>2018</u>	<u>2017</u>
Ratio of the market value of assets to total payroll	10.18	9.85	8.65	9.35	7.80	7.07	6.19	6.47
Ratio of actuarial accrued liability to payroll	13.40	13.40	12.57	11.10	9.84	9.17	8.98	8.51
Ratio of actives to retirees and beneficiaries	0.40	0.42	0.47	0.57	0.69	0.74	0.75	0.82
Ratio of net cash flow to market value of assets	-4.0%	-4.4%	-4.6%	-0.4%	-1.1%	-1.6%	-2.4%	-1.9%

Ratio of Market Value of Assets to Total Payroll

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 10.0 times the payroll, a return on assets 5% different than assumed would equal 50% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of active to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

Additional Risk Assessment

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability.



F. Low-Default-Risk Obligation Measure

Introduction

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. The revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDROM). The rationale that the ASB cited for the calculation and disclosure of the LDROM was included in the Transmittal Memorandum of ASOP No. 4 and is presented below (emphasis added):

The ASB believes that the calculation and disclosure of this measure provides appropriate, useful information for the intended user regarding the funded status of a pension plan. The calculation and disclosure of this additional measure is not intended to suggest that this is the "right" liability measure for a pension plan. However, the ASB does believe that this additional disclosure provides a more complete assessment of a plan's funded status and provides additional information regarding the security of benefits that members have earned as of the measurement date.

Comparing the Accrued Liabilities and the LDROM

One of the fundamental financial objectives of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan is to finance each member's retirement benefit over the period from the member's date of hire until the member's projected date of retirement (entry age actuarial cost method) as a level percentage of payroll. To fulfill this objective, the discount rate that is used to value the accrued liabilities of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan is set equal to the expected return on the Plan's diversified portfolio of assets (referred to sometimes as the investment return assumption). Effective with the December 31, 2024 valuation of the Huron-Clinton Metropolitan Authority Employees' Retirement Plan, the investment return assumption is 6.50%.

The LDROM is meant to approximately represent the lump sum cost to a plan to purchase low-default-risk fixed income securities whose resulting cash flows essentially replicate in timing and amount the benefits earned (or the costs accrued) as of the measurement date. The LDROM is very dependent upon market interest rates at the time of the LDROM measurement. The lower the market interest rates, the higher the LDROM, and vice versa. The LDROM results presented in this report are based on the entry age actuarial cost method and discount rates based upon the December 2024 Treasury Yield Curve Spot Rates (end of month). The 1-, 5-, 10- and 30-year rates follow: 4.29%, 4.29%, 4.37% and 4.64%. This measure may not be appropriate for assessing the need for or amount of future contributions. This measure may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligation.

The difference between the two measures (Valuation and LDROM) is one illustration of the savings the sponsor anticipates by taking on risk in a diversified portfolio.

Accrued Liabilities as of December 31, 2024 Using Alternate Discount Rates

Valuation Rate (6.50%)	LDROM (Spot Rates)
\$94,467,568	\$115,615,517



Table 1 Summary of Results

A. Basic Data, Unfunded Actuarial Accrued Liability and Annual Normal Cost as of December 31, 2024

1. Active Participants

(a) Number	79
(b) Total Annual Earnings	\$ 7,048,135
(c) Average Annual Earnings	\$ 89,217
2. Retired Participants	
(a) Number	199
(b) Average Annual Pension	\$ 29,051
3. Actuarial Accrued Liability	
(a) Active Participants	\$32,282,724
(b) Retirees	60,503,216
(c) Terminated with Vested Rights	1,681,628
(d) Total	94,467,568
4. Actuarial Value of Assets as of December 31, 2024 ¹	\$72,953,552
5. Unfunded Actuarial Accrued Liability on December 31, 2024	\$21,514,016
6. Funded Ratio	77.2%
. Determination of Recommended Contribution	
1. Annual Normal Cost	\$ 760,326
2. Amortization Payment (16.75 years)	\$ 2,078,781
3. Recommended Contribution ²	\$ 2,839,107

¹ See Table 2.

В.



² Please note that this is the total recommended contribution and should be reduced by any expected member contributions to determine the amount of employer contribution.

Table 2 **Development of Actuarial Value of Assets**

Year Ended December 31:	2023	2024	2025	2026	2027	2028
A. Funding Value Beginning of Year	\$70,987,416	\$72,003,966				
B. Market Value End of Year	67,553,183	71,763,042				
C. Market Value Beginning of Year	62,797,210	67,553,183				
D. Non-Investment Net Cash Flow						
D1. Audit Adjustment (BOY)	(169,884)	0				
D2. Contributions less benefit payments	(2,971,666)	(2,858,299)				
E. Investment Income						
E1. Market Total: B - C - D1 - D2	7,897,523	7,068,158				
E2. Assumed Rate of Investment Return	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	4,506,560	4,587,363				
E4. Amount for Phased-in Recognition: E1 - E3	3,390,963	2,480,795				
F. Phased-In Recognition of Investment Income						
F1. Current Year: 0.20 x E4	678,193	496,159				
F2. First Prior Year	(2,832,689)	678,193	\$ 496,159			
F3. Second Prior Year	455,653	(2,832,689)	678,193	\$ 496,159		
F4. Third Prior Year	423,204	455,653	(2,832,689)	678,193	\$ 496,159	
F5. Fourth Prior Year	927,179	423,206	455,653	(2,832,687)	678,191	\$ 496,159
F6. Total Recognized Investment Gain	(348,460)	(779,478)	(1,202,684)	(1,658,335)	1,174,350	496,159
G. Funding Value End of Year: A + D1 + D2 + E3 + F6	72,003,966	72,953,552				
H. Difference Between Funding & Market Value	(4,450,783)	(1,190,510)	12,174	1,670,509	496,159	0
I. Recognized Funding Value Rate of Return	5.99%	5.40%				
J. Recognized Market Value Rate of Return	12.90%	10.69%				

The Funding Value of Assets recognizes assumed investment income (line E3) fully each year. Differences between actual and assumed investment income (line E4) are phased-in over a closed five-year period. During periods when investment performance exceeds the assumed rate, Funding Value of Assets will tend to be less than market value. During periods when investment performance is less than the assumed rate, Funding Value of Assets will tend to be greater than market value. The Funding Value of Assets is **unbiased** with respect to Market Value. At any time, it may be either greater or less than Market Value. If actual and assumed rates of investment income are exactly equal for five consecutive years, the Funding Value will become equal to Market Value.



Table 3 Derivation of Actuarial Gain (Loss)

Actual experience will usually not coincide exactly with assumed experience. It is expected that gains and losses will cancel each other over a period of years, but sizable year-to-year fluctuations are common. Detail on the derivation of the experience gain (loss) is shown below:

Year Ended December 31:	2024
(1) UAAL ¹ at start of year (December 31, 2023)	\$ 19,866,612
(2) Employer normal cost from last valuation	749,771
(3) Actual employer contributions	2,808,748
(4) Interest accrual	1,224,413
(5) Expected UAAL before changes: (1) + (2) - (3) + (4)	19,032,048
(6) Change from benefit improvements	0
(7) Change from revised actuarial assumptions/methods	0
(8) Expected UAAL after changes: $(5) + (6) + (7)$	19,032,048
(9) Actual UAAL at end of year (December 31, 2024)	21,514,016
(10) Total Gain (loss): (8) - (9)	(2,481,968)
(11) Total Gain (loss) as percent of actuarial accrued	
liabilities at start of year (\$91,870,578)	(2.7)%
(12) Investment Gain (Loss)	(779,478)
(13) Liability Gain (Loss): (10) - (12)	(1,702,490)

Unfunded actuarial accrued liability.



Table 4 Distribution of Participants as of December 31, 2024

	Years of Service to Valuation Date								Totals
Attained									Valuation
Age	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Payroll
35-39				1				1	\$ 73,362
40-44				3				3	310,161
45-49				7	5	1		13	1,196,645
50-54				4	7	9	1	21	1,990,516
55-59				2	4	8	5	19	1,653,595
60					2		5	7	590,839
61					1			1	71,947
62							2	2	174,524
63				1			2	3	244,816
64				1	1	1	1	4	319,030
65				1		1		2	172,194
66					2			2	143,894
67			1					1	106,612
Totals	0	0	1	20	22	20	16	79	\$7,048,135

Average Age: 54.83
Average Age at Hire: 30.10
Approximate No. Fully Vested: 79

Percentage of Females in Total: 28% Average Projected Retirement Age: 62.0



Table 4 Distribution of Participants as of December 31, 2024 (Concluded)

A. Retired Participants (and Beneficiaries)

				Annual Pension
Age Group	Males	<u>Females</u>	Total	Being Paid
50-54	2	1	3	\$ 60,411
55-59	3	3	6	195,294
60-64	14	10	24	762,868
65-69	38	19	57	1,822,642
70-74	32	12	44	1,258,934
75-79	26	12	38	1,048,405
80-84	11	6	17	435,640
85-89	3	2	5	160,500
Over 89	1	4	5	36,417
Total	130	69	199	\$5,781,111

B. Terminated Vested Participants

				Vested Annual Pension
Age Group	Males	Females	Total	Payable at Age 65
Under 50	2	0	2	\$ 49,710
50-54	2	0	2	42,902
55-59	1	4	5	89,955
60-64	4	1	5	75,694
65-69	0	0	0	0
Over 70	1	0	1	1,055
Total	10	5	15	259,316



Table 5 Summary of Plan Provisions

1. Effective Date: October 1, 1952 (as amended and restated effective

January 1, 1998, and as of October 1, 2013).

2. Eligibility for Participation: Full-time employees who have attained age 21 and completed one

year of service become participants on the October 1 anniversary date following completion of these requirements. Seasonal Employees become participants on date of hire. The Plan was closed to new entrants effective January 1, 2013 and to Seasonal

Employees effective January 1, 2014.

3. Normal Retirement: Age 65. Monthly normal retirement benefit equal to 2.0% of

highest consecutive five-year average August 1st monthly earnings in last 10 years times service. Effective January 1, 1998, accrual

changed from 1.9% to 2.0%.

Benefits normally payable for life subject to the following:

(a) Minimum of \$279.41 per month, reduced by 1/25 for each

year of service less than 25 at retirement.

(b) Maximum of 71% of final five-year average monthly earnings.

Effective January 1, 1998, maximum percentage changed

from 67% to 71%.

4. Delayed Retirement: Employee may voluntarily delay Normal Retirement but not past

age 70. Benefit is calculated the same as Normal Retirement.

5. Early Retirement: Age 55, 10 years of service. Accrued benefit reduced ½ of 1% for

each month prior to Normal Retirement. If employee has 25 or more years of service at Early Retirement, Accrued Benefit

reduced by ½ of 1% for each month by which retirement precedes age 60. Early retirement reductions are applied prior to the 71%

maximum.

Disability Retirement: Accrued benefit (without actuarial reduction), but reduced by the

amount of any benefits received through an insured LTD Plan.



Table 5 Summary of Plan Provisions (Continued)

7. Death Benefit:

A death benefit equal to the 50% joint and survivor 10-year certain option has been added for employees with 25 years of credited service as of each October 1st. If the spouse dies before the expiration of the guaranteed period, such payment will be continued to a designated beneficiary who must be a legal dependent of the employee at the time of death. In the event there is not a spouse at time of death, a 50% benefit would be payable to a legal dependent for a period not to exceed 10 years or until the dependent reaches age 25, whichever comes first. Employees with 25 years of credited service as of October 1, 1994 had a one-time option of waiving this Pension Plan death benefit.

8. Joint and Survivor Option Increase: For employees who elect the joint annuity option, if the spouse dies before the retired employee, the joint annuity retirement benefit will revert to the life only option.

9. Vesting:

Accrued Benefit payable at age 65 adjusted by the following vesting table:

Full Years of Continuous Service	Vested Interest in Accrued Benefit
Less than 1	None
1 but less than 2	10%
2 but less than 3	20
3 but less than 4	30
4 but less than 5	40
5 but less than 6	50
6 but less than 7	60
7 but less than 8	70
8 but less than 9	80
9 but less than 10	90
10 or more	100

10. Options:

Prior to retirement or termination, a participant may elect an optional method of payment that is the actuarial equivalent of the Normal Benefit.



Table 5 Summary of Plan Provisions (Concluded)

11. Calculation of Lump Sums:

The lump sum option will be calculated based on the 1984 Unisex Pension Mortality Table and an interest rate of 8.0%. This provision was effective as contracts were approved by the bargaining units as follows:

- (a) Park Superintendent/Department Head and Police Officers Association of Michigan Units February 10, 1994.
- (b) Supervisory and Professional Units March 10, 1994.
- (c) Non-Supervisory Unit July 14, 1994.

The calculation of seasonal employee lump sum benefits would also be calculated based on the Pension Plan's actuarial interest rate assumption.

12. Lump Sum Eligibility:

The lump sum option is not available for employees hired after January 1, 1994.

13. Significant Changes:

There are no significant changes in regular Plan provisions since the last valuation.



Table 6 Actuarial Assumptions, Methods and Data

1. Mortality:

Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

2. Interest: 6.50% compounded annually.

3. Expenses: No loading; to be met directly.

4. Withdrawal: The rates at the following illustrative ages indicate the withdrawal rates assumed:

 Age
 Rates of Withdrawal

 25
 7.40%

 35
 3.40%

 45
 1.40%

 55
 0.20%

 57
 NIL



Table 6 Actuarial Assumptions, Methods and Data (Continued)

5. Salary Scale:

Final average earnings were estimated from present earnings based on the assumption that future compensation will increase by a base wage inflation of 3.25% per year, and a merit and seniority portion as shown in the table below:

Service	% Increase
1	3.75 %
2	3.75 %
3	3.38 %
4	3.00 %
5	2.63 %
6	2.25 %
7	1.88 %
8	1.50 %
9	1.13 %
10	0.75 %
11	0.38 %
12+	0.19 %

6. Retirement Age:

The rates at the following illustrative ages indicate the retirement rates assumed:

Rates	οf	Reti	rem	ent
nates	UI	neu	ıen	ıenı

Nates of Netherical						
	Less than 25	25 or More				
Age	Years of Service	Years of Service				
55	1%	1%				
56	1	5				
57	1	10				
58	1	10				
59	5	20				
60	12	20				
61	12	20				
62	12	30				
63	20	40				
64	25	50				
65	60	60				
66	30	30				
67	30	30				
68	30	30				
69	30	30				
70	100	100				



Table 6 Actuarial Assumptions, Methods and Data (Concluded)

7. Rates of Disability: Disability Rates were as follows:

	% of Active Members Becoming
Sample _	Disabled within Next Year
Ages	Male or Female
25	0.00%
30	0.12%
35	0.16%
40	0.24%
45	0.46%
50	1.04%
55	2.14%
60	6.70%

3. Funding Method: Individual Entry Age Actuarial Cost Method. Benefits are funded

on a level dollar.

9. Asset Method: Smoothed asset value that spreads market value gains and losses

over a 5-year period.

10. Data: This actuarial valuation has been prepared based upon employee

data compiled by the Employer. The actuary has no reason to believe that this data is not complete and accurate and knows of no further information that is essential to the preparation of the actuarial valuation, although no independent audit of the data

has been performed by the actuary.

11. Amortization of the Unfunded

Actuarial Accrued Liability:

12. Loads for Optional Forms of Payment:

The unfunded actuarial accrued liability was amortized over a 16.75-year period, as a level dollar.

1.0% for pop-up options of current retirees electing a J&S option. 10.0% for non-spouse beneficiaries of a non-duty death

participant.

13. Assumption Rationale: The actuarial assumptions were based upon the results of an

experience study for HCMA covering the period January 1, 2016 through December 31, 2020. A report dated February 5, 2021 presented the results of this study. The actuarial assumptions

represent estimates of future experience.



Table 7 Comparison of 2023 and 2024 Results

Item for Comparison	2023 Results	2024 Results
1. Active Participants		
(a) Number	83	79
(b) Total Annual Earnings	\$6,854,934	\$ 7,048,135
(c) Average Annual Earnings	82,590	89,217
2. Retired Participants		
(a) Number	198	199
(b) Average Annual Pension	\$28,656	\$ 29,051
3. Actuarial Accrued Liability		
(a) Active Participants	\$30,259,781	\$32,282,724
(b) Retirees	60,037,416	60,503,216
(c) Terminated with Vested Rights	1,573,381	1,681,628
(d) Total	\$91,870,578	\$94,467,568
4. Actuarial Value of Assets	\$72,003,966	\$72,953,552
5. Actuarial Value of Assets as a Percentage		
of the Actuarial Accrued Liability	78.38%	77.23%
6. Unfunded Actuarial Accrued Liability ¹	\$19,866,612	\$21,514,016
7. Annual Normal Cost	\$749,771	\$760,326
8. Recommended Contribution on Funding Basis at the Beginning of the Plan Year	\$2,608,748	\$ 2,839,107

UAAL amortized over 16.75 years this year, and 17.75 last year.



Table 8 Present Value of Accrued Benefits as of December 31, 2024

Actives¹ \$26,766,944

Retirees 60,503,216

Vested 1,681,628

Total \$88,951,788



Based on benefit service and salary as of the valuation date.

Table 9 Schedule of Funding Progress

Unfunded **Actuarial Value Actuarial** Actuarial Annual **UAAL** as % **Funded Ratio** of Payroll of Assets **Accrued Liability Accrued Liability** Covered (AVA) (AAL) (2)/(3)Payroll (4)/(6)**Valuation Date** (UAAL) (3) - (2) (5) (1) (2) (7) (3) (4) (6) December 31, 2015 \$10,067,888 \$54,429,972 \$69,050,692 \$14,620,720 78.83% 145.22% December 31, 2016 56,383,307 77,029,545 20,646,238 73.20% 9,706,228 212.71% December 31, 2017 58,900,828 78,844,190 74.71% 9,259,465 215.38% 19,943,362 December 31, 2018 60,062,658 80,962,998 20,900,340 74.19% 9,013,973 231.87% December 31, 2019 62,420,987 82,371,685 19,950,698 75.78% 8,981,404 222.13% December 31, 2020 66,503,363 86,988,407 20,485,044 76.45% 8,842,626 231.66% December 31, 2021 80.19% 8,050,343 219.93% 71,688,431 89,393,652 17,705,221 December 31, 2022 70,987,416 91,291,908 20,304,492 77.76% 7,261,701 279.61% 6,854,934 December 31, 2023 72,003,966 91,870,578 19,866,612 78.38% 289.81% December 31, 2024 7,048,135 72,953,552 94,467,568 21,514,016 77.23% 305.24%



¹ After changes in actuarial assumptions/methods.

Table 10 Schedule of Annual Required Contributions

Fiscal Year Ending (1)	Annual Required Contribution (2)	Percentage Contributed ¹ (3)
12/31/2015	\$ 2,717,265	100%
12/31/2016 12/31/2017	2,449,953 2,996,208	100% 100%
12/31/2018	2,655,734	100%
12/31/2019 12/31/2020	2,707,763 2,645,500	100% 100%
12/31/2021	2,725,948	100%
12/31/2022 12/31/2023	2,445,580 2,648,850	100% 100%
12/31/2024	2,608,748	100%
12/31/2025	2,839,107	

¹ 100% indicates at least 100%.

This information is presented in draft form for review by the Plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan's financial statements.



Table 10 Schedule of Annual Required Contributions (Concluded)

Valuation Date: December 31, 2024

Actuarial Cost Method: Entry Age

Amortization Method: 16.75 years, level dollar

Historically, the total unfunded actuarial accrued liability attributable to Early Retirement Windows have been amortized over a period of 5 years, declining to 0 years.

Asset Valuation Method: Smoothed asset value that spreads the difference

between the assumed return and the actual investment

return over a 5-year period.

Actuarial Assumptions:

Investment rate of return 6.50%

• Projected salary increases¹ 3.44% - 7.00%

Includes wage inflation at 3.25%
 Cost-of-living adjustments None

This information is presented in draft form for review by the Plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan's financial statements.



APPENDIX

ACCOUNTING DISCLOSURES

This information is presented in draft form for review by the Plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan's financial statements.

Information Required by GASB Statements No. 67 and No. 68

The Governmental Accounting Standards Board (GASB) Statement No. 67 contains certain requirements regarding the accounting and disclosure of financial information. In addition to disclosing the plan's fiduciary net position, retirement plans are also required to disclose information regarding the plan's total pension liability, net pension liability, and change in net pension liability from the prior year. In actuarial terms, these are the plan's actuarial accrued liability and unfunded actuarial accrued liability on a market value of assets basis. Similarly, GASB Statement No. 68 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements. This section of the report contains information that is part of the Retirement Plan's disclosure requirements under these accounting standards.

Determination of the Total Pension Liability

The total pension liability shown in this subsection is also shown as of the last date of the Retirement Plan's fiscal year, December 31, 2024.

A Single Discount Rate of 6.50% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the retirement plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on retirement plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Measurement Statement of the Net Pension Liability

The net pension liability is to be measured as the total pension liability, less the amount of the retirement plan's fiduciary net position. As of the plan year ending December 31, 2024, the net pension liability is \$22,704,526.



Executive Summary as of December 31, 2024

		2024
Actuarial Valuation Date	Dece	ember 31, 2024
Measurement Date of the Net Pension Liability	Dece	ember 31, 2024
Employer's Fiscal Year Ending Date (Reporting Date)	Dece	ember 31, 2024
Membership		
Number of		
- Retirees and Beneficiaries		199
- Inactive, Nonretired Members		15
- Active Members		79
- Total		293
Covered Payroll	\$	7,048,135
Net Pension Liability		
Total Pension Liability	\$	94,467,568
Plan Fiduciary Net Position		71,763,042
Net Pension Liability	\$	22,704,526
Plan Fiduciary Net Position as a Percentage		
of Total Pension Liability		75.97%
Net Pension Liability as a Percentage		
of Covered Payroll		322.14%
Development of the Single Discount Rate		
Single Discount Rate		6.50%
Long-Term Expected Rate of Investment Return		6.50%
Long-Term Municipal Bond Rate ¹		4.08%
Last year ending December 31 in the 2025 to 2124 projection period		
for which projected benefit payments are fully funded		2105
Total Pension Expense	\$	3,829,178

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Defe	rred Outflows	De	ferred Inflows
	0	f Resources	c	of Resources
Difference between expected and actual experience	\$	886,867	\$	33,793
Changes in assumptions		0		0
Net difference between projected and actual earnings				
on pension plan investments		5,759,139		4,990,087
Total	\$	6,646,006	\$	5,023,880

Source: "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 26, 2024, the most recent date available on or before the measurement date.



Pension Expense under GASB Statement No. 68 Fiscal Year Ended December 31, 2024

A. Expense

1. Service Cost	\$ 749,771
2. Interest on the Total Pension Liability	5,809,606
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	(66,775)
5. Projected Earnings on Plan Investments (made negative for addition here)	(4,298,062)
6. Pension Plan Administrative Expense	0
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	925,149
9. Recognition of Outflow (Inflow) of Resources due to Assets	 709,489
10. Total Pension Expense	\$ 3,829,178

Recognition of Deferred Outflows and Inflows of Resources

Differences between expected and actual experience and changes in assumptions are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 593 years. Additionally, the total plan membership (active employees and inactive employees) was 296. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 2.0026 years.

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.



Statement of Outflows and Inflows Arising from the Current Reporting Period Fiscal Year Ended December 31, 2024

A. Outflows (Inflows) of Resources Due to Liabilities	
1. Difference between expected and actual experience	
of the Total Pension Liability (gains) or losses	\$ 1,771,435
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the	
expected remaining service lives of all employees {in years}	2.0026
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the	
difference between expected and actual experience	
of the Total Pension Liability	\$ 884,568
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for	
Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense	
due to Liabilities	\$ 884,568
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the	
difference between expected and actual experience	
of the Total Pension Liability	\$ 886,867
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for	
Assumption Changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses	
due to Liabilities	\$ 886,867
B. Outflows (Inflows) of Resources Due to Assets	
1. Net difference between projected and actual earnings on	
pension plan investments (gains) or losses	\$ (2,770,096)
2. Recognition period for Assets (in years)	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense	
due to Assets	\$ (554,019)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses	,
due to Assets	\$ (2,216,077)



Statement of Outflows and Inflows Arising from the Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources due to Liabilities and Assets to be Recognized in Current Pension Expense

	(Outflows		Inflows	Ne	t Outflows
	of	Resources	of	Resources	of	Resources
1. Due to Liabilities	\$	1,060,155	\$	135,006	\$	925,149
2. Due to Assets		2,879,570		2,170,081		709,489
3. Total	\$	3,939,725	\$	2,305,087	\$	1,634,638

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows	Inflows	ľ	Net Outflows
	of Resources	 of Resources		of Resources
1. Differences between expected and actual experience	\$ 1,060,155	\$ 135,006	\$	925,149
2. Assumption Changes	0	0		0
3. Net Difference between projected and actual				
earnings on pension plan investments	2,879,570	 2,170,081		709,489
4. Total	\$ 3,939,725	\$ 2,305,087	\$	1,634,638

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	_	ferred Outflows of Resources	 erred Inflows f Resources	 ferred Outflows Resources
1. Differences between expected and actual experience	\$	886,867	\$ 33,793	\$ 853,074
2. Assumption Changes		0	0	0
3. Net Difference between projected and actual				
earnings on pension plan investments		5,759,139	 4,990,087	 769,052
4. Total	\$	6,646,006	\$ 5,023,880	\$ 1,622,126

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending	Net De	ferred Outflows		
December 31	of	of Resources		
2025	\$	1,969,438		
2026		1,544,288		
2027		(1,337,580)		
2028		(554,020)		
2029		0		
Thereafter		0		
Total	\$	1,622,126		



Recognition of Deferred Outflows and Inflows of Resources Fiscal Year Ended December 31, 2024

Year Established	lni	tial Amount	Initial Recognition Period		Current Year Recognition		Remaining Recognition	Remaining Recognition Period
Deferred Outflov	v (Inf	low) due to Dif	ferences Betw	een	Expected and Actual	Ехр	erience on Liabilities	
2020	\$	(662,407)	3.1659	\$	0	\$	0	0.0000
2021		996,173	2.9177		0		0	0.0000
2022		778,465	2.5825		175,587		0	0.0000
2023		(303,805)	2.2503		(135,006)		(33,793)	0.2503
2024		1,771,435	2.0026		884,568		886,867	1.0026
Total				\$	925,149	\$	853,074	
Deferred Outflow 2020	v (Inf	low) due to Ass	sumption Chan 3.1659	nges \$	0	\$	0	0.0000
2021	Ψ.	0	2.9177	Ψ.	0	Ψ	0	0.0000
2022		0	2.5825		0		0	0.0000
2023		0	2.2503		0		0	0.2503
2024		0	2.0026		0		0	1.0026
Total				\$	0	\$	0	
Deferred Outflow	v (Inf	low) due to Dif	ferences Betw	een	Projected and Actua	l Ear	nings on Plan Investn	nents
2020	\$	(2,045,873)	5.0000	\$	(409,173)	\$	0	0.0000
2021		(2,116,639)	5.0000		(423,328)		(423,327)	1.0000
2022		14,397,849	5.0000		2,879,570		5,759,139	2.0000
2023		(3,917,805)	5.0000		(783,561)		(2,350,683)	3.0000
2024		(2,770,096)	5.0000		(554,019)		(2,216,077)	4.0000
Total				\$	709,489	\$	769,052	



Schedule of Changes in the Net Pension Liability and Related Ratios Fiscal Year Ended December 31, 2024

A. Total Pension Liability	
1. Service Cost	\$ 749,771
2. Interest on the Total Pension Liability	5,809,606
3. Changes of benefit terms	0
4. Difference between expected and actual experience	1,771,435
5. Changes of assumptions	0
6. Benefit payments, including refunds	
of employee contributions	 (5,733,822)
7. Net change in Total Pension Liability	\$ 2,596,990
8. Total Pension Liability – Beginning	 91,870,578
9. Total Pension Liability – Ending	\$ 94,467,568
B. Plan Fiduciary Net Position	
1. Contributions – employer	\$ 2,808,748
2. Contributions – employee	66,775
3. Net investment income	7,068,158
4. Benefit payments, including refunds	
of employee contributions	(5,733,822)
5. Pension Plan Administrative Expense	0
6. Other	0
7. Net change in Plan Fiduciary Net Position	\$ 4,209,859
8. Plan Fiduciary Net Position – Beginning	 67,553,183
9. Plan Fiduciary Net Position – Ending	\$ 71,763,042
C. Net Pension Liability	\$ 22,704,526
D. Plan Fiduciary Net Position as a Percentage	
of the Total Pension Liability	75.97%
E. Covered-Employee Payroll	\$ 7,048,135
F. Net Pension Liability as a Percentage	
of Covered-Employee Payroll	322.14%



Schedules of Required Supplementary Information Schedule of Changes in the Net Pension Liability and Related Ratios Multiyear

Fiscal year ending December 31,	 2024		2023	2022	2021	2020	2019	2018	2017		2016		2015
Total Pension Liability													
Service Cost ¹	\$ 749,771	\$	803,619	\$ 878,932	\$ 957,060	\$ 927,311	\$ 943,320 \$	\$ 966,866	\$ 966,866 \$;	1,030,377	\$	962,488
Interest on the Total Pension Liability	5,809,606		5,774,968	5,662,935	5,520,621	5,439,048	5,345,489	5,205,391	5,089,192		4,899,597		4,862,474
Benefit Changes	-		-	-	-	-	-	-	-		-		-
Difference between conserted and estual													
Difference between expected and actual	1 771 425		(202.005)	770 465	006 173	(662,407)	(205 (72)	267.004	/C 220\		(C 22C)		/1 //F OOC\
experience of the Total Pension Liability	1,771,435		(303,805)	778,465	996,173	(662,407)	(395,673)	367,984	(6,338)		(6,336)		(1,445,906)
Assumption Changes	- (5 722 022)		- /F COC 442)	- /F 422 076\	- /F 000 000\	3,426,470	- (4.404.440)	-	- (4.225.075)		6,025,667		(2.024.440)
Benefit Payments and Refunds	 (5,733,822)		(5,696,112)	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)		(3,970,452)		(3,831,448)
Net Change in Total Pension Liability	2,596,990		578,670	1,898,256	2,405,245	4,616,722	1,408,687	2,118,808	1,814,645		7,978,853		547,608
Total Pension Liability - Beginning	 91,870,578		91,291,908	89,393,652	86,988,407	82,371,685	80,962,998	 78,844,190	 77,029,545		59,050,692		68,503,084
Total Pension Liability - Ending (a)	\$ 94,467,568	\$	91,870,578	\$ 91,291,908	\$ 89,393,652	\$ 86,988,407	\$ 82,371,685 \$	\$ 80,962,998	\$ 78,844,190 \$	7	77,029,545	\$	69,050,692
Plan Fiduciary Net Position													
Employer Contributions	\$ 2,808,748	\$	2,648,850	\$ 2,445,580	\$ 4,701,826	\$ 3,639,226	\$ 3,400,000 \$	\$ 3,000,000	\$ 2,996,209 \$;	2,700,000	\$	4,500,000
Employee Contributions	66,775		75,596	76,970	79,877	100,833	91,165	91,814	88,475		111,649		101,817
Pension Plan Net Investment Income	7,068,158		7,897,523	(9,597,930)	6,591,659	6,303,328	8,938,142	(2,503,594)	7,487,987		4,008,761		(667,117)
Benefit Payments and Refunds	(5,733,822))	(5,696,112)	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	((3,970,452)		(3,831,448)
Pension Plan Administrative Expense ²	-		-	-	-	-	(281,541)	(267,216)	(256,479)		(275,660)		(201,301)
Other ³	-		(169,884)	-	-	-	-	-	-		-		-
Net Change in Plan Fiduciary Net Position	 4,209,859		4,755,973	(12,497,456)	6,304,753	5,529,687	7,663,317	(4,100,429)	6,081,117		2,574,298		(98,049)
Plan Fiduciary Net Position - Beginning ⁴	67,553,183		62,797,210	75,294,666	68,989,913	63,460,226	55,796,909	59,897,338	53,816,221	5	51,241,923		51,339,972
Plan Fiduciary Net Position - Ending (b)	\$ 71,763,042	\$	67,553,183	\$ 62,797,210	\$ 75,294,666	\$ 68,989,913	\$ 63,460,226 \$	\$ 55,796,909	\$ 59,897,338 \$	5	3,816,221	\$	51,241,923
Net Pension Liability - Ending (a) - (b)	22,704,526		24,317,395	28,494,698	14,098,986	17,998,494	18,911,459	25,166,089	18,946,852	2	23,213,324		17,808,769
Plan Fiduciary Net Position as a Percentage													
of Total Pension Liability	75.97 %		73.53 %	68.79 %	84.23 %	79.31 %	77.04 %	68.92 %	75.97 %	69	9.86 %		74.21 %
Covered-Employee Payroll	\$ 7,048,135	\$	6,854,934	\$ 7,261,701	\$ 8,050,343	\$ 8,842,626	\$ 8,981,404 \$	\$ 9,013,973	\$ 9,259,465 \$;	9,706,228	\$	10,067,888
Net Pension Liability as a Percentage													
of Covered-Employee Payroll	322.14 %		354.74 %	392.40 %	175.14 %	203.54 %	210.56 %	279.19 %	204.62 %	23	89.16 %	:	176.89 %
Notes to Schedule: N/A													

Beginning with the 2018 valuation, the beginning of year service cost is used.

⁴ Client Reported a change in beginning of year assets for year 2023.



² HCMA reported a change in reported administration expense after the issuance of the 2019 valuation report.

³ Includes the difference between the reported Beginning of Year Net Position and the prior year's reported End of Year Net Position, as an audit adjustment was made after the completion of the December 31, 2022 GASB Statement Nos. 67 and 68 report.

Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll			
2015	\$69,050,692	\$51,241,923	\$17,808,769	74.21%	\$10,067,888	176.89%			
2016	77,029,545	53,816,221	23,213,324	69.86%	9,706,228	239.16%			
2017	78,844,190	59,897,338	18,946,852	75.97%	9,259,465	204.62%			
2018	80,962,998	55,796,909	25,166,089	68.92%	9,013,973	279.19%			
2019	82,371,685	63,460,226	18,911,459	77.04%	8,981,404	210.56%			
2020	86,988,407	68,989,913	17,998,494	79.31%	8,842,626	203.54%			
2021	89,393,652	75,294,666	14,098,986	84.23%	8,050,343	175.14%			
2022	91,291,908	62,797,210	28,494,698	68.79%	7,261,701	392.40%			
2023	91,870,578	67,553,183	24,317,395	73.53%	6,854,934	354.74%			
2024	94,467,568	71,763,042	22,704,526	75.97%	7,048,135	322.14%			



Schedule of Contributions Multiyear

FY Ending	Actuarially Determined	Actual	Contribution Deficiency	Covered	Actual Contribution as a % of
December 31,	Contribution ¹	Contribution	(Excess)	Payroll	Covered Payroll
2015 ¹	\$ 3,474,587	\$ 4,500,000	\$ (1,025,413)	\$ 10,067,888	44.70%
2016	2,449,953	2,700,000	(250,047)	9,706,228	27.82%
2017	2,996,208	2,996,209	(1)	9,259,465	32.36%
2018	2,655,734	3,000,000	(344,266)	9,013,973	33.28%
2019	2,707,763	3,400,000	(692,237)	8,981,404	37.86%
2020	2,645,500	3,639,226	(993,726)	8,842,626	41.16%
2021	2,725,948	4,701,826	(1,975,878)	8,050,343	58.41%
2022	2,445,580	2,445,580	-	7,261,701	33.68%
2023	2,648,850	2,648,850	-	6,854,934	38.64%
2024	2,608,748	2,808,748	(200,000)	7,048,135	39.85%

Includes contributions for short plan year October 1, 2014 – December 31, 2014.



Schedule of Investment Returns Multiyear

FY Ending	Annual
December 31,	Return ¹
2015	(1.68)%
2016	7.33 %
2017	13.40 %
2018	(4.64)%
2019	15.53 %
2020	11.67 %
2021	9.61 %
2022	(13.03)%
2023	12.55 %
2024	10.97 %

 $^{^{1}}$ Annual money-weighted rate of return, net of investment expenses.



Asset Allocation

		Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return
S&P 500 Index	22.00%	5.50%
US Small/Mid Cap Equity Index	6.00%	5.50%
World Equity Ex-U.S.	19.00%	6.82%
Emerging Markets Equity	3.00%	7.17%
Core Fixed Income	13.00%	4.04%
Limited Duration Bonds	13.00%	3.15%
Emerging Markets Debt	3.00%	6.25%
Dynamic Asset Allocation	5.00%	7.82%
Multi-Asset	3.00%	3.96%
Structured Credit	3.00%	8.02%
Private Equity	5.00%	10.11%
Private Real Estate	5.00%	4.80%
Total	100.00%	

The figures in the above table were supplied by the Huron-Clinton Metropolitan Authority Employees' Retirement Plan's investment consultant and are based upon the investment manager's inflation assumption of 2.50%. Gabriel, Roeder, Smith & Company does not provide investment advice.



Single Discount Rate

A Single Discount Rate of 6.50% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption

	Current Single Discount					
	1	.% Decrease	Rat	Rate Assumption		.% Increase
	5.50%			6.50%		7.50%
Total Pension Liability	\$	104,569,955	\$	94,467,568	\$	85,848,781
Plan Fiduciary Net Position		71,763,042		71,763,042		71,763,042
Net Pension Liability/(Asset)	\$	32,806,913	\$	22,704,526	\$	14,085,739



Calculation of the Single Discount Rate

GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Bond Buyer Index) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 4.08%; and the resulting SDR is 6.50%.

The tables in this section provide background for the development of the SDR.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

Expected Contributions are developed based on the following:

- Member Contributions for current members;
- Normal Cost contributions for current members; and
- Unfunded Liability contributions for current and future members.

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the SDR. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

Results in this section of the report are not rounded, and are shown as dollar amounts without the additional digits.

The projections in this section are strictly for the purpose of determining the GASB Single Discount Rate and are different from a funding projection of the ongoing plan.



Single Discount Rate Development Projection of Contributions

	Payroll for Current	Contributions from Current	Normal Cost and Expense	UAL	Total	
Year	Employees	Employees	Contributions	Contributions	Contributions	
0	\$ 7,048,135					
1	6,753,489		\$ 760,326	\$ 2,078,781	\$ 2,839,107	
2	6,223,962		693,964	2,362,462	3,056,426	
3	5,754,418	-	636,207	2,225,194	2,861,400	
4	5,287,361	-	580,083	2,160,764	2,740,847	
5	4,875,195	-	532,672	2,160,764	2,693,436	
6	4,473,810	-	487,243	2,160,764	2,648,007	
7	4,043,695	-	438,635	2,160,764	2,599,399	
8	3,610,922	-	390,112	2,160,764	2,550,876	
9	3,177,720	-	341,646	2,160,764	2,502,410	
10	2,761,419	-	295,203	2,160,764	2,455,967	
11	2,369,983	-	251,685	2,160,764	2,412,449	
12	1,986,546	-	209,310	2,160,764	2,370,074	
13	1,638,647	-	171,231	2,160,764	2,331,995	
14	1,342,610	-	138,915	2,160,764	2,299,679	
15	1,084,943	-	110,901	2,160,764	2,271,665	
16	860,993	-	86,860	2,160,764	2,247,624	
17	661,991	-	65,637	2,160,764	2,226,401	
18	495,562	-	47,998	-	47,998	
19	364,121	-	34,303	-	34,303	
20	264,929	-	24,182	-	24,182	
21	189,656	-	16,797	-	16,797	
22	130,610	-	11,255	-	11,255	
23	87,693	-	7,280	-	7,280	
24	58,452	-	4,694	-	4,694	
25	36,579	-	2,863	-	2,863	
26	21,357	-	1,664	-	1,664	
27	10,850	-	855	-	855	
28	5,197	-	399	-	399	
29	3,228	-	242	-	242	
30	1,793	-	123	-	123	
31	1,291		88	-	88	
32	547	-	37	-	37	
33	-	-	-	-	-	
34	-	-	-	-	-	
35	-	-	-	-	-	
36	-	-	-	-	-	
37	-	-	-	-	-	
38	-	-	-	-	-	
39	-	-	-	-	-	
40	-	-	-	-	-	
41	-	-	-	-	-	
42	-	-	-	-	-	
43	-	-	-	-	-	
44	-	-	-	-	-	
45	-	-	-	-	-	
46	-	-	-	-	-	
47	-	-	-	-	-	
48	-	-	-	-	-	
49	-	-	-	-	-	
50	-	-	-	-	-	



Single Discount Rate Development Projection of Contributions (Concluded)

Year	Payroll for Current Employees	Contributions from Current Employees		UAL Contributions	Total Contributions
51	\$ -	\$ -	\$ -	\$ -	\$ -
52	-	-	-	-	-
53	-	-	-	-	-
54	-	-	-	-	-
55	-	-	-	-	-
56	-	-	-	-	-
57	-	-	-	-	-
58	-	-	-	-	-
59	-	-	-	-	-
60	-	-	-	-	-
61	-	-	-	-	-
62	-	-	-	-	-
63	-	-	-	-	-
64	-	-	-	-	-
65	-	-	-	-	-
66	-	-	-	-	-
67	-	-	-	-	-
68	-	-	-	-	-
69	-	-	-	-	-
70	-	-	-	-	-
71	-	-	-	-	-
72	-	-	-	-	-
73	-	-	-	-	-
74	-	-	-	-	-
75	-	-	-	-	-
76	-	-	-	-	-
77	-	-	-	-	-
78	-	-	-	-	-
79	-	-	-	-	-
80	-	-	-	-	-
81	-	-	-	-	-
82	-	-	-	-	-
83	-	-	-	-	-
84	-	-	-	-	-
85	-	-	-	-	-
86	-	-	-	-	-
87	-	-	-	-	-
88	-	-	-	-	-
89	-	-	-	-	-
90	-	-	-	-	-
91	-	-	-	-	-
92	-	-	-	-	-
93	-	-	-	-	-
94	-	-	-	-	-
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-



Single Discount Rate Development Projection of Plan Fiduciary Net Position

Projected Investment **Projected Beginning Projected Total Projected Benefit** Earnings at **Projected Ending Plan** Year **Plan Net Position** Contributions **Payments** 6.50% **Net Position** (c) (d) (e)=(a)+(b)-(c)+(d)\$ 71,763,042 2,839,107 \$ 5,962,731 \$ 1 4,564,678 73,204,097 2 73,204,097 6,233,559 4,656,635 3,056,426 74,683,598 3 74,683,598 6,477,934 4,738,747 75,805,811 2,861,400 4 75,805,811 2,740,847 6,710,809 4,800,385 76,636,235 5 76,636,235 2,693,436 6,928,155 4,845,893 77,247,409 6 77,247,409 2,648,007 7,122,541 4,877,948 77,650,823 7 77,650,823 2,599,399 7,302,658 4,896,854 77,844,418 8 77,844,418 2,550,876 7,470,359 4,902,521 77,827,456 9 77,827,456 2,502,410 7,633,703 4,894,643 77,590,806 10 77,590,806 2,455,967 7,791,672 4,872,722 77,127,823 77,127,823 7,914,905 4,837,294 76,462,661 11 2,412,449 12 76,462,661 2,370,074 8,014,926 4,789,503 75,607,312 13 75,607,312 2,331,995 8,066,300 4,731,044 74,604,051 14 74,604,051 2,299,679 8,060,797 4,664,975 73,507,908 15 73,507,908 2,271,665 8,017,783 4,594,205 72,355,994 16 72,355,994 2,247,624 7,940,467 4,521,035 71,184,186 17 71,184,186 2,226,401 7,875,105 4,446,279 69,981,761 47,998 4,302,635 18 69,981,761 7,743,892 66,588,502 19 34,303 4,087,081 66,588,502 7,573,664 63,136,221 20 63,136,221 24,182 7,371,638 3,868,821 59,657,586 21 59.657.586 16,797 7,143,478 3,649,772 56,180,677 22 11.255 56,180,677 6,896,747 3.431.488 52.726.674 23 7,280 52.726.674 6.632.510 3.215.304 49.316.749 24 49.316.749 4,694 6.352.371 3,002,537 45,971,608 25 45,971,608 2,863 6,063,346 2,794,290 42,705,414 26 42,705,414 1,664 5,764,425 2,591,511 39,534,164 27 39,534,164 855 5,464,660 2,394,942 36,465,301 28 36,465,301 399 5,161,888 2,205,137 33,508,949 29 33,508,949 242 4,854,926 2,022,788 30,677,053 30 30,677,053 123 4,550,598 1,848,446 27,975,024 31 27,975,024 88 4,249,947 1,682,430 25,407,596 37 32 25,407,596 3,954,971 1,524,982 22,977,644 33 22,977,644 3,666,547 1,376,260 20,687,357 34 20,687,357 3,385,533 1,236,381 18,538,205 35 1,105,396 18,538,205 3,113,221 16,530,380 983,293 36 16,530,380 2,850,453 14,663,221 37 2,597,939 870,006 12,935,287 14,663,221 38 12,935,287 2,356,285 765,420 11,344,422 39 11,344,422 2,126,020 669,380 9,887,782 40 9,887,782 1,907,601 581,685 8,561,865 41 8,561,865 1,701,473 502,094 7,362,486 42 7,362,486 1,508,015 430,323 6,284,793 43 6,284,793 1,327,501 366,047 5,323,339 44 5,323,339 1,160,150 308,906 4,472,095 45 4,472,095 1,006,097 258,503 3,724,501 46 3,724,501 865,353 214,411 3,073,559 47 3,073,559 737,807 176,180 2,511,932 48 2,511,932 623,211 143,340 2,032,061 49 2,032,061 521,208 115,411 1,626,265 50 1,626,265 431,337 91,909 1,286,837



Single Discount Rate Development Projection of Plan Fiduciary Net Position (Concluded)



Single Discount Rate Development Present Values of Projected Benefit Payments

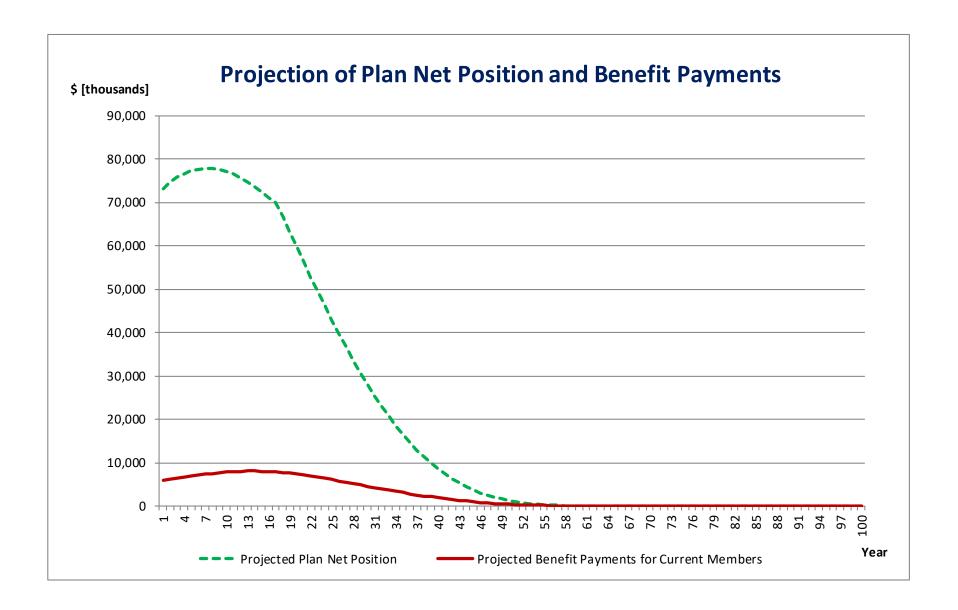
						Present Value of	Present Value of
	Projected			Unfunded Portion		Unfunded Benefit Payments using	Benefit Payments using
	Beginning Plan	Projected Benefit	Funded Portion of		Expected Return	Municipal Bond	Single Discount
Year	Net Position	Payments	Benefit Payments		Rate (v)	Rate (vf)	Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+sdr)^(a5)
1	\$ 71,763,042	\$ 5,962,731	\$ 5,962,731	\$ -	\$ 5,777,905	\$ -	\$ 5,777,905
2	73,204,097	6,233,559	6,233,559	-	5,671,679	-	5,671,679
3	74,683,598	6,477,934	6,477,934	-	5,534,298	-	5,534,298
4	75,805,811	6,710,809	6,710,809	-	5,383,333	-	5,383,333
5	76,636,235	6,928,155	6,928,155	-	5,218,484	-	5,218,484
6	77,247,409	7,122,541	7,122,541	-	5,037,466	-	5,037,466
7	77,650,823	7,302,658	7,302,658	-	4,849,629	-	4,849,629
8	77,844,418	7,470,359	7,470,359	-	4,658,214	-	4,658,214
9	77,827,456	7,633,703	7,633,703	-	4,469,548	-	4,469,548
10	77,590,806	7,791,672	7,791,672	-	4,283,605	-	4,283,605
11	77,127,823	7,914,905	7,914,905	-	4,085,779	-	4,085,779
12	76,462,661	8,014,926	8,014,926	-	3,884,893	-	3,884,893
13	75,607,312	8,066,300	8,066,300	-	3,671,168	-	3,671,168
14	74,604,051	8,060,797	8,060,797	-	3,444,755	-	3,444,755
15	73,507,908	8,017,783	8,017,783	-	3,217,251	-	3,217,251
16	72,355,994	7,940,467	7,940,467	-	2,991,762	-	2,991,762
17	71,184,186	7,875,105	7,875,105	-	2,786,043	-	2,786,043
18	69,981,761	7,743,892	7,743,892	-	2,572,416	-	2,572,416
19	66,588,502	7,573,664	7,573,664	_	2,362,318	_	2,362,318
20	63,136,221	7,371,638	7,371,638	_	2,158,970	_	2,158,970
21	59,657,586	7,143,478	7,143,478	_	1,964,458	_	1,964,458
22	56,180,677	6,896,747	6,896,747	_	1,780,852	_	1,780,852
23	52,726,674	6,632,510	6,632,510	_	1,608,095	_	1,608,095
24	49,316,749	6,352,371	6,352,371	_	1,446,172	_	1,446,172
25	45,971,608	6,063,346	6,063,346	_	1,296,125	_	1,296,125
26	42,705,414	5,764,425	5,764,425	_	1,157,020	_	1,157,020
27	39,534,164	5,464,660	5,464,660	_	1,029,908	_	1,029,908
28	36,465,301	5,161,888	5,161,888	_	913,470	_	913,470
29	33,508,949	4,854,926	4,854,926	_	806,712	_	806,712
30	30,677,053	4,550,598	4,550,598	_	709,995	_	709,995
31	27,975,024	4,249,947	4,249,947	_	622,616	_	622,616
32	25,407,596	3,954,971	3,954,971	_	544,040	_	544,040
33	22,977,644	3,666,547	3,666,547	_	473,582	_	473,582
34	20,687,357	3,385,533	3,385,533	_	410,596	_	410,596
35	18,538,205	3,113,221	3,113,221	_	354,526	_	354,526
36	16,530,380	2,850,453	2,850,453	_	304,791	_	304,791
37	14,663,221	2,597,939	2,597,939	_	260,836	_	260,836
38	12,935,287	2,356,285	2,356,285	_	222,135	_	222,135
39	11,344,422	2,126,020	2,126,020	_	188,195	_	188,195
40	9,887,782	1,907,601	1,907,601	_	158,554	_	158,554
41	8,561,865	1,701,473	1,701,473	_	132,790	_	132,790
42	7,362,486	1,508,015	1,508,015	_	110,509		110,509
43				_	91,343		91,343
44	6,284,793 5,323,339	1,327,501 1,160,150	1,327,501 1,160,150	-	74,956	-	74,956
45	4,472,095	1,006,097	1,006,097	-	61,035	_	61,035
45				-	49,293	-	
	3,724,501	865,353	865,353	-		-	49,293 39,463
47	3,073,559	737,807	737,807	-	39,463	-	39,463
48	2,511,932	623,211	623,211	-	31,299	-	31,299
49 50	2,032,061	521,208	521,208	-	24,578	-	24,578
50	1,626,265	431,337	431,337	-	19,099	-	19,099



Single Discount Rate Development Present Values of Projected Benefit Payments (Concluded)

Year	Proje Beginni Net Po	ng Plan	Projected Paym			Portion of Payments	F	funded Portion of Benefit Payments	Present Value Funded Ber Payments un Expected Re Rate (v)	nefit sing turn	Present Value of Unfunded Benei Payments using Municipal Bono Rate (vf)	fit g Pay l Sir	sent Value of Benefit yments using agle Discount Rate (sdr)
(a)	(b)	(c	:)	(d)		(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)	5) (h)=(d	c)/(1+s dr)^(a5)
51	\$ 1,2	86,837	\$	353,009	\$	353,009	\$	-	\$ 14	,677	\$ -	\$	14,677
52	1,0	06,181	:	285,509		285,509		-	11	,146	-		11,146
53	7	76,940	:	228,038		228,038		-	8	3,359	-		8,359
54	5	92,109		179,741		179,741		-	6	,186	-		6,186
55	4	45,105		139,712		139,712		-	4	,515	-		4,515
56	3	29,856		107,022		107,022		-	3	,248	-		3,248
57	2	40,851		80,739		80,739		-	2	,301	-		2,301
58		73,185		59,949		59,949		-		,604	-		1,604
59	1	.22,576		43,790		43,790		-	1	,100	-		1,100
60		85,352		31,456		31,456		-		742	-		742
61		58,438		22,208		22,208		-		492	-		492
62		39,318		15,402		15,402		-		320	-		320
63		25,980		10,485		10,485		-		205	-		205
64		16,847		7,003		7,003		-		128	-		128
65		10,716		4,585		4,585		-		79	-		79
66		6,681		2,941		2,941		-		48	-		48
67		4,080		1,847		1,847		-		28	-		28
68		2,439		1,135		1,135		-		16	-		16
69		1,426		681		681		-		9	-		9
70		816		400		400		-		5	-		5
71		456		229		229		-		3	-		3
72		249		128		128		-		1	-		1
73 74		133 70		70 37		70 37		-		1	-		1 0
74 75		36		20		20		-		0	-		0
76		18		10		10		_		0	_		0
77		9		5		5		_		0			0
78		4		2		2		_		0	_		0
79		2		1		1		_		0	_		0
80		1		1		1		_		0	_		0
81		0		0		0		_		0	_		0
82		0		0		0		-		0	-		0
83		0		0		0		-		0	-		0
84		0		0		0		-		0	-		0
85		0		0		0		0		0		0	0
86		0		-		-		-		-	-		-
87		0		-		-		-		-	-		-
88		0		-		-		-		-	-		-
89		0		-		-		-		-	-		-
90		0		-		-		-		-	-		-
91		0		-		-		-		-	-		-
92		0		-		-		-		-	-		-
93		0		-		-		-		-	-		-
94		0		-		-		-		-	-		-
95		0		-		-		-		-	-		-
96		0		-		-		-		-	-		-
97		0		-		-		-		-	-		-
98		0		-		-		-		-	-		-
99		0		-		-		-		-	-		-
100		0		-		-	_	-	\$ 99,001	-	\$ -	\$	99,001,774







State Reporting Assumptions as of December 31, 2024

The Protecting Local Government Retirement and Benefits Act, Michigan Public Act 202 of 2017 (PA 202), was put into law effective December 20, 2017. One outcome of the law is the requirement for the local unit of government to provide select reporting disclosures to the State. Section 5(1) of the Act provides the State treasurer with the authority to annually establish uniform actuarial assumptions for purposes of developing the requisite disclosures. Below you will find information which may be used to assist the local unit of government with required reporting.

Uniform Assumptions, as applicable to the measurement and the required disclosures under uniform assumptions, are denoted below. Additional discussion of PA 202 and uniform assumptions may be found on the State website in the *Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2024* memo dated February 13, 2024.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used	
Investment Rate of Return Discount Rate ¹	Maximum of 6.90%	6.50%	6.50%	
Salary Increase	Minimum of 3.25% or based on experience study within last 5 years	3.25% + Merit and longevity (based on experience study issued February 5, 2021)	3.25% + Merit and longevity (based on experience study issued February 5, 2021)	
Mortality	A version of Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2021, or later if available, or based on an experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 15 Years	16.75 years ²	15 years²	
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar	
Туре	Closed	Closed	Closed	

¹ A blended rate calculated using GASB Statement 75 methodology. For periods in which projected plan assets are sufficient to make projected benefit payments – maximum of 6.90%; for periods in which projected plan assets are NOT sufficient to make projected benefit payments – maximum of 3.65%.



² For the fiscal year ending December 31, 2024.

State Reporting as of December 31, 2024

The following information has been prepared to provide some of the information necessary to complete the pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). Additional resources are available on the State website.

Line	Descriptive Information	
18	Actuarial Assumptions ¹	
19	Actuarial assumed rate of investment return ²	6.50%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	16.75
22	Is each division within the system closed to new employees?	Yes
23	Uniform Assumptions ³	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$ 72,953,552
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	\$ 94,467,568
26	Funded ratio using uniform assumptions	77.2%
27	Actuarially Determined Contribution (ADC) using uniform assumptions ⁴	\$ 2,977,112
28	All systems combined ADC/Governmental fund revenues	Auto ⁵

¹ Information on lines 19-22 can be found on Tables 5 and 6 in this report.



² Net of administrative and investment expenses.

³ Information on lines 24-28 is based on assumptions listed on the prior page.

⁴ Calculated as of December 31, 2024 applicable for fiscal year ending December 31, 2025.

⁵ Automatically calculated by the State of Michigan Form 5572.

GASB Statement No. 67 Supplementary Information Summary of Actuarial Methods and Assumptions Used to Determine Contribution Rates

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation is provided below:

Valuation Date:

Actuarially determined contribution amounts for fiscal year 2024 are calculated

based upon the results of the December 31, 2023 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates for the Fiscal Year Ending December 31, 2024:

Actuarial Cost Method Entry-Age Normal
Amortization Method Level Dollar
Remaining Amortization Period 17.75 years

Asset Valuation Method 5-Year Smoothed Market

Wage Inflation 3.25%

Salary Increases 3.44% to 7.00% including inflation Investment Rate of Return 6.50% (net of administrative expenses)

Retirement Age Experience-based table of rates that are specific to the type of eligibility

condition.

Mortality Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-

weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

generational MP-2020 projection scale from a base year of 2010.

Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully

generational MP-2020 projection scale from a base year of 2010.

Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully

generational MP-2020 projection scale from a base year of 2010.

Other Information:

Notes





To: Board of Commissioners

From: Shedreka Miller, Chief of Finance

Subject: Approval – 2024 Retiree Health Care Trust GASB 74/75 and 2025 Contribution

Date: May 8, 2025

Action Requested: Motion to Receive and File / Approve Contribution

That the Board of Commissioners (1) receive the Governmental Accounting Standards Board Statements (GASB) No. 74 and 75 and the Retiree Health Care Trust Valuation; and (2) approve making the annual required contribution in the amount of \$120,599 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: \$0 was included in the general fund budget. It was anticipated that an annual required contribution would not be required for 2025. The \$120,599 annual required contribution will come from savings from under budget expenditures within the general fund budget.

Background: The Retiree Health Care Trust Board is expected to support making this recommendation at their meeting preceding the May Board meeting.

To remain in compliance with Governmental accounting standards, GRS performed the necessary work to produce GASB Statements No. 74 and 75 for the year ended Dec. 31, 2024.

Statement No. 74 is the accounting standard, which applies to other postemployment (non-pension) benefits that are administered through trusts or equivalent arrangements. GASB No. 75 establishes accounting and financial reporting requirements for state and local government employers that provide their employees with postemployment benefits other than pensions.

This report is not an appropriate measure for measuring sufficiency of plan assets or to assess the need for or amount of future employer contributions. It should be considered in conjunction with the actuarial valuation report.

The Retiree Health Care Trust valuation is performed every other year. The valuation performed for year ending Dec. 31, 2024, developed an actuarially computed employer contribution for fiscal year ending 2025 (\$120,599) and for fiscal year ending 2026 (\$93,988). The valuation was developed using the updated assumptions approved by the Board at the February 2022 meeting.

It is requested that the Board of Commissioners approve that \$120,599 of funding be contributed at this time. Should current revenue and expenditure trends increase, an additional contribution may be considered later in the year.

Attachments: Retiree Health Care Plan GASB Statement No. 74 and 75, Accounting and

Financial Reporting for Postemployment Benefits Other Than Pensions as of

December 31, 2024

Huron-Clinton Metropolitan Authority Retiree Health Care Plan

GASB Statement Nos. 74 and 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions December 31, 2024





April 1, 2025

Ms. Shedreka Miller Chief of Finance Huron-Clinton Metropolitan Authority 13000 High Ridge Drive Brighton, Michigan 48114

Dear Ms. Miller:

This report provides information on behalf of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan in connection with the Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. GASB Statement No. 74 is the accounting standard, which applies to Other Postemployment Benefits (OPEB) plans that are administered through trusts or equivalent arrangements. GASB Statement No. 75 establishes accounting and financial reporting requirements for state and local government employers that provide their employees with Postemployment Benefits Other Than Pensions.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement Nos. 74 and 75. The Net OPEB Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net OPEB Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 74 and 75 may produce significantly different results. This report may be provided to parties other than the Huron-Clinton Metropolitan Authority Retiree Health Care Plan only in its entirety and only with the permission of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. GRS is not responsible for unauthorized use of this report.

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to participant data, economic, demographic, health care trend, morbidity assumptions, and benefit provisions.

This report is based upon information, furnished to us by the Authority, concerning Other Postemployment Benefits (OPEB), active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited.

Based on the available data, the information contained in this report is accurate and fairly represents the actuarial position of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan as of the reporting date. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as the Actuarial Standards of Practice. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the authors of the report prior to making such decision.

Ms. Shedreka Miller Huron-Clinton Metropolitan Authority April 1, 2025 Page 2

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Section I of the report details the calculation of the single discount rate and is not required to be included in your financial statements. However, this information may be requested by your auditors; therefore, we have included it in this report.

In addition, Section J of this report contains some of the information necessary to complete the OPEB reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). This information is not required to be included in your financial statements.

The signing actuaries are independent of the plan sponsor.

James D. Anderson and Laura Frankowiak are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted, Gabriel, Roeder, Smith & Company

James D. Anderson, FSA, EA, FCA, MAAA

Laura Frankowiak, ASA, FCA, MAAA

JDA/LF:ah



Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2024

		2024
Actuarial Valuation Date	Dece	mber 31, 2022
Measurement Date of the Net OPEB Liability	Dece	mber 31, 2024
Employer's Fiscal Year Ending Date (Reporting Date)	Dece	mber 31, 2024
Membership ^{1,2}		
Number of		
- Retirees and Beneficiaries		178
- Inactive, Nonretired Members		0
- Active Members		91
- Total		269
Covered Payroll ³	\$	7,219,833
Net OPEB Liability		
Total OPEB Liability	\$	27,922,785
Plan Fiduciary Net Position		34,821,519
Net OPEB Liability	\$	(6,898,734)
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability		124.71 %
Net OPEB Liability as a Percentage of Covered Payroll		(95.55)%
Development of the Single Discount Rate		
Single Discount Rate		6.50 %
Long-Term Expected Rate of Investment Return		6.50 %
Long-Term Municipal Bond Rate ⁴		4.08 %
Last year ending December 31 in the 2025 to 2124 projection period		
for which projected benefit payments are fully funded		2124
Total OPEB Expense	\$	(2,723,334)

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	 rred Outflows Resources	erred Inflows Resources
Difference between expected and actual experience	\$ 0	\$ 1,578,774
Changes in assumptions	201,851	0
Net difference between projected and actual earnings		
on OPEB plan investments	 2,920,445	 2,144,109
Total	\$ 3,122,296	\$ 3,722,883

¹ As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2024. Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet GASB disclosure requirements. Alternatively, the Authority staff may decide to update the membership counts to be as of the Plan's fiscal year end.

- ² Includes 4 active members and 19 retirees eligible for life insurance only.
- ³ Payroll separately provided by the employer.

⁴ Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 26, 2024, the most recent date available on or before the measurement date.



Discussion

Accounting Standard

For Other Postemployment Benefits (OPEB) plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans," replaces the requirements of GASB Statement No. 43, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." Similarly, GASB Statement No. 75 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose net OPEB liability, OPEB expense, and other information associated with providing OPEB to their employees (and former employees) on their financial statements.

GASB Statement Nos. 74 and 75 are effective for fiscal years beginning after June 15, 2016 and June 15, 2017, respectively.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the plan sponsor will be responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of December 31, 2024.

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

GASB Statement No. 74 requires defined benefit OPEB plans which are administered as trusts or equivalent arrangements to present two financial statements: a statement of fiduciary net position and a statement of changes in fiduciary net position. The statement of fiduciary net position presents the assets and liabilities of the OPEB plan at the end of the OPEB plan's reporting period. The statement of changes in fiduciary net position presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expense, and net increase or decrease in the fiduciary net position.



Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. One particular difference is a concept referred to as the "implicit subsidy," which applies to health plans that utilize blended premiums, that has no counterpart in GASB Statement No. 68. The Huron-Clinton Metropolitan Authority Retiree Health Care Plan's health plan utilizes a "blended premium" structure for its health plan. Said another way, the overall health care premiums for active employees and non-Medicare retirees are stated in terms of a single "blended premium." The difference between the underlying retiree claims and the blended overall health care premium is referred to as an "implicit" or "hidden" subsidy. Because the underlying claims costs for a non-Medicare retiree are on average higher than the blended premium, there is a positive implicit subsidy for the non-Medicare retirees.

GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs and the premium contributions made by retirees. As a result, the employer's portion of the blended health care premium is not what GASB considers the employer benefit. In order to account for the employer provided OPEB benefit as it is defined by GASB, the explicit premium subsidies need to be adjusted to reflect the implicit subsidy (the difference between the estimated retiree claims and the overall premiums).

For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree health care to reflect the retirees' underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide. It is important to note that the implicit subsidy is considered an employer contribution and any employer contributions related to OPEB need to include the implicit subsidy. This report provides the estimated implicit subsidy in Section B for the measurement period that can be used to determine the implicit subsidy for the purpose of the deferred outflow of resources related to benefit payments made after the measurement date.

To summarize, because the health plan utilizes blended premiums, the benefit payments for GASB Statement No. 75 purposes need to include an adjustment for the implicit subsidy. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer's OPEB benefit/liability. This adjustment is needed for the benefits during the measurement period and also for the purpose of the deferred outflow related to the benefits paid after the measurement date.



Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

GASB Statement Nos. 74 and 75 require the notes of the financial statements for employers and OPEB plans to include certain additional information. The list of disclosure items should include:

- The name of the OPEB plan, the administrator of the OPEB plan, and the identification of whether the OPEB plan is a single-employer, agent, or cost-sharing OPEB plan;
- A description of the benefits provided by the plan;
- A brief description of changes in benefit terms or assumptions that affected the measurement of the total OPEB liability since the prior measurement date;
- The number of plan members by category and if the plan is closed;
- A description of the plan's funding policy, which includes member and employer contribution requirements;
- The OPEB plan's investment policies;
- The OPEB plan's fiduciary net position and the net OPEB liability;
- The net OPEB liability using +/- 1% on the discount rate;
- The net OPEB liability using +/- 1% on the healthcare trend rate;
- Significant assumptions and methods used to calculate the total OPEB liability;
- Inputs to the discount rates; and
- Certain information about mortality assumptions and the dates of experience studies.

OPEB plans that are administered through trusts or equivalent arrangements are required to disclose additional information in accordance with GASB Statement No. 74. This information includes:

- The composition of the OPEB plan's Board and the authority under which benefit terms may be amended;
- A description of how fair value is determined;
- Information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets; and
- Annual money-weighted rate of return.



Required Supplementary Information

GASB Statement No. 75 requires a 10-year fiscal history of:

- Sources of changes in the net OPEB liability.
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percent of covered-employee payroll.
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.
- For plans with an actuarially determined contribution, the schedule covering each of the 10 most recent fiscal years of the actuarially determined contribution, contributions to the OPEB plan and related ratios.

Frequency and Timing of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date," which may not be earlier than the employer's prior fiscal year end date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of December 31, 2022 and a measurement date of December 31, 2024. The total OPEB liability was "rolled-forward" from December 31, 2022 to December 31, 2024 using generally accepted actuarial principles.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects: (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.08% (based on the weekly rate closest to but not later than the measurement date of the Bond Buy "20-Bond GO Index"); and the resulting Single Discount Rate is 6.50%.



Actuarial Assumptions

The actuarial assumptions used to value the liabilities are outlined in detail in Section H. The assumptions include details on the health care trend assumption, the aging factors, as well as the cost method used to develop the OPEB expense. Certain actuarial assumptions were based upon the result of an experience study dated February 5, 2021.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;
- Changes in the healthcare plan designs offered to active and retired members; and
- Participant behavior differing from expected; e.g.,
 - Elections at retirement;
 - One-person versus two-person coverage elections; and
 - Time of retirement or termination.

Benefits Valued

The benefit provisions that were valued are described in Section E. The valuation is required to be performed on the current benefit terms and existing legal agreements. Consideration is to be given to the written plan document as well as other communications between the employer and plan members and an established pattern of practice for cost sharing. The summary of major plan provisions is designed to outline principal plan benefits. If the plan summary is not in accordance with the actual provisions, please alert the actuaries immediately, so they can both be sure the proper provisions are valued.



SECTION B

FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Statement of OPEB Expense under GASB Statement No. 75 Fiscal Year Ended December 31, 2024

A. Expense

1. Service Cost	\$ 237,752
2. Interest on the Total OPEB Liability	1,746,582
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	0
5. Projected Earnings on Plan Investments (made negative for addition here)	(2,104,573)
6. OPEB Plan Administrative Expense	0
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(2,982,267)
9. Recognition of Outflow (Inflow) of Resources due to Assets	379,172
10. Total OPEB Expense	\$ (2,723,334)

Recognition of Deferred Outflows and Inflows of Resources

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 677 years. Additionally, the total plan membership (active employees and inactive employees) was 269 as of the valuation date. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 2.5180 years.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in the OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.



Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2024

A. Outflows (Inflows) of Resources Due to Liabilities

,	
1. Difference between expected and actual experience of the Total OPEB Liability	
(gains) or losses	\$ (43,075)
2. Assumption Changes (gains) or losses	\$ 0
3. Recognition period for Liabilities: Average of the expected remaining service lives	
of all employees {in years}	2.5180
4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the	
difference between expected and actual experience of the Total OPEB Liability	\$ (17,107)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for	
assumption changes	\$ 0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense	
due to Liabilities	\$ (17,107)
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the	
difference between expected and actual experience of the Total OPEB Liability	\$ (25,968)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for	
assumption changes	\$ 0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses	
due to Liabilities	\$ (25,968)
B. Outflows (Inflows) of Resources Due to Assets	
1. Net difference between projected and actual earnings on OPEB plan investments	
(gains) or losses	\$ (1,050,561)
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense	
due to Assets	\$ (210,112)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses	
due to Assets	\$ (840,449)



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources by Source to be Recognized in Current OPEB Expense

	Outflows Resources	of	Inflows Resources	et Outflows f Resources
1. Differences between expected and actual experience	\$ 0	\$	3,430,683	\$ (3,430,683)
2. Assumption changes	448,416		0	448,416
3. Net difference between projected and actual				
earnings on OPEB plan investments	 1,460,223		1,081,051	 379,172
4. Total	\$ 1,908,639	\$	4,511,734	\$ (2,603,095)

B. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	 rred Outflows Resources	 erred Inflows f Resources	Net Deferred Outflows of Resources		
1. Differences between expected and actual experience	\$ 0	\$ 1,578,774	\$	(1,578,774)	
2. Assumption changes	201,851	0		201,851	
3. Net difference between projected and actual					
earnings on OPEB plan investments	 2,920,445	 2,144,109		776,336	
4. Total	\$ 3,122,296	\$ 3,722,883	\$	(600,587)	

C. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future OPEB Expenses

Year Ending December 31	ferred Outflows Resources
2025	\$ (649,744)
2026	855,316
2027	(596,046)
2028	(210,113)
2029	0
Thereafter	0
Total	\$ (600,587)

Employer contributions that were made subsequent to the measurement date of the net OPEB liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to OPEB. The information contained in this report does not incorporate any contributions made subsequent to the measurement date.

See paragraph 44 of GASB Statement No. 75 for single and agent employers with trusted plans.

Also, Question 4.32 of Implementation Guide No. 2017-1 provides additional guidance for trusted plans.



Recognition of Deferred Outflows and Inflows of Resources Fiscal Year Ended December 31, 2024

Year Established	lni	tial Amount	Initial Recognition Current Year Period Recognition				Remaining Recognition	Remaining Recognition Period
Deferred Outflow	/ (Infl	ow) Due to Dif	ferences betw	een	Expected and A	ctu	al Experience on L	iabilities
2021	\$	(8,134,105)	3.1548	\$	(399,124)	\$	0	0.0000
2022		(75,393)	3.1548		(23,898)		(3,699)	0.1548
2023		(7,530,215)	2.5180		(2,990,554)		(1,549,107)	0.5180
2024		(43,075)	2.5180		(17,107)		(25,968)	1.5180
Total				\$	(3,430,683)	\$	(1,578,774)	
Deferred Outflow 2021	/ (Inf l	ow) Due to Ass 1,197,161	sumption Chan 3.1548	ges \$	58,742	\$	0	0.0000
2022		0	3.1548		0		0	0.1548
2023		981,199	2.5180		389,674		201,851	0.5180
2024		0	2.5180		0		0	1.5180
Total				\$	448,416	\$	201,851	
Deferred Outflow	•	ow) Due to Dif	ferences betw		Projected and A	ctu	al Earnings on Pla	n Investments
2020	\$	(1,695,724)	5.0000	\$	(339,144)	\$	0	0.0000
2021		(729,308)	5.0000		(145,862)		(145,860)	1.0000
2022		7,301,114	5.0000		1,460,223		2,920,445	2.0000
2023		(1,929,666)	5.0000		(385,933)		(1,157,800)	3.0000
2024		(1,050,561)	5.0000		(210,112)		(840,449)	4.0000
Total				\$	379,172	\$	776,336	



Statement of Fiduciary Net Position as of December 31, 2024

	 2024
Assets	
Cash and Deposits	\$ 0
Recei va bl es	
Accounts Receivable - Sale of Investments	\$ 0
Accrued Interest and Other Dividends	51,775
Contributions	0
Accounts Receivable - Other	 0
Total Receivables	\$ 51,775
Investments	
Fixed Income	\$ 14,761,226
Domestic Equities	11,545,328
International Equities	7,209,902
Real Estate	1,291,961
Other - Prepaid Expenses	 0
Total Investments	\$ 34,808,417
Total Assets	\$ 34,860,192
Liabilities	
Payables	
Accounts Payable - Purchase of Investments	\$ 0
Accrued Expenses	38,673
Accounts Payable - Other	 0
Total Liabilities	\$ 38,673
Net Position Restricted for OPEB	\$ 34,821,519



Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2024

	 2024
Additions	_
Contributions	
Employer	\$ 116,844
Nonemployer Contributing Entities	0
Active Employees	0
Other	 0
Total Contributions	\$ 116,844
Investment Income	
Net Appreciation in Fair Value of Investments	\$ 2,137,499
Interest and Dividends	1,166,692
Less Investment Expense	 (149,057)
Net Investment Income	\$ 3,155,134
Other	\$ 0
Total Additions	\$ 3,271,978
Deductions	
Benefit Payments ¹	\$ 1,540,175
OPEB Plan Administrative Expense	0
Other	0
Total Deductions	\$ 1,540,175
Net Increase in Net Position	\$ 1,731,803
Net Position Restricted for OPEB	
Beginning of Year	\$ 33,089,716
End of Year	\$ 34,821,519

Includes an adjustment for any implicit rate subsidy present in the pre-65 rates. See page 13 for more detail.



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Schedule of Changes in Net OPEB Liability and Related Ratios Current Reporting Period Fiscal Year Ended December 31, 2024

A. Total OPEB liability		
1. Service cost	\$	237,752
2. Interest on the total OPEB liability		1,746,582
3. Changes of benefit terms		0
4. Difference between expected and actual experience		
of the total OPEB liability		(43,075)
5. Changes of assumptions		0
6. Benefit payments, including refunds		
of employee contributions ¹		(1,540,175)
7. Net change in total OPEB liability		401,084
8. Total OPEB liability – beginning		27,521,701
9. Total OPEB liability – ending	\$	27,922,785
B. Plan fiduciary net position		
1. Contributions – employer ¹	\$	116,844
2. Contributions – nonemployer contributing entities	•	0
3. Contributions – employee		0
4. Net investment income		3,155,134
5. Benefit payments, including refunds		
of employee contributions ¹		(1,540,175)
6. OPEB plan administrative expense		0
7. Other		0
8. Net change in plan fiduciary net position		1,731,803
9. Plan fiduciary net position – beginning		33,089,716
10. Plan fiduciary net position – ending	\$	34,821,519
C. Net OPEB liability	\$	(6,898,734)
D. Plan fiduciary net position as a percentage		
of the total OPEB liability		124.71 %
E. Covered-employee payroll ²	\$	7,219,833
F. Net OPEB liability as a percentage		
of covered-employee payroll		(95.55)%

The benefit payments during the measurement period were determined as follows:

a.	Explicit Benefit Payments	\$ 1,423,331	(provided separately by the employer)
b.	Implicit Benefit Payments	116,844	_
c.	Total Benefit Payments ¹	\$ 1,540,175	

¹ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.

² Payroll separately provided by the employer.



Schedules of Required Supplementary Information Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending December 31,	 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB liability										
Service cost	\$ 237,752 \$	242,216 \$	340,228 \$	352,270	\$ 420,296	\$ 411,122	\$ 479,878	\$ 458,291		
Interest on the total OPEB liability	1,746,582	2,121,142	2,076,255	2,443,565	2,514,887	2,643,627	2,564,158	2,446,452		
Changes of benefit terms	0	0	0	0	0	0	0	623,336		
Difference between expected and										
actual experience	(43,075)	(7,530,215)	(75,393)	(8,134,105)	(456,892)	(5,767,513)	(174,627)	(116,301)		
Changes of assumptions	0	981,199	0	1,197,161	(667,375)	2,318,794	0	0		
Benefit payments, including refunds										
of employee contributions ¹	 (1,540,175)	(1,608,968)	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)		
Net change in total OPEB liability	401,084	(5,794,626)	747,017	(5,554,628)	342,093	(1,960,903)	1,120,922	1,802,684		
Total OPEB liability - beginning	27,521,701	33,316,327	32,569,310	38,123,938	37,781,845	39,742,748	38,621,826	36,819,142		
Total OPEB liability - ending (a)	\$ 27,922,785 \$	27,521,701 \$	33,316,327 \$	32,569,310	\$ 38,123,938	\$ 37,781,845	\$ 39,742,748	\$ 38,621,826		
Plan fiduciary net position										
Employer contributions 1	\$ 116,844 \$	133,519 \$	345,602 \$	356,508	\$ 1,171,120	\$ 1,254,016	\$ 1,692,133	\$ 2,149,330		
Nonemployer contributing entities										
contributions	0	0	0	0	0	0	0	0		
Employee contributions	0	0	0	0	0	0	0	420		
OPEB plan net investment income	3,155,134	3,878,001	(4,941,436)	2,970,811	3,811,860	4,566,866	(1,364,828)	3,480,640		
Benefit payments, including refunds										
of employee contributions ¹	(1,540,175)	(1,608,968)	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)		
OPEB plan administrative expense ²	0	0	0	0	0	(122,383)	(122,450)	(101,359)		
Other ⁴	0	(49,898)	0	0	0	0	0	0		
Net change in plan fiduciary net position	1,731,803	(2,352,654)	(6,189,907)	1,913,800	3,514,157	4,131,566	(1,543,632)	3,919,937		
Plan fiduciary net position - beginning	33,089,716	30,737,062	36,926,969	35,013,169	31,499,012	27,368,175	28,911,807	24,991,870		
Plan fiduciary net position - ending (b)	\$ 34,821,519 \$	33,089,716 \$	30,737,062 \$	36,926,969	\$ 35,013,169	\$ 31,499,741	\$ 27,368,175	\$ 28,911,807		
Net OPEB liability - ending (a) - (b)	\$ (6,898,734) \$	(5,568,015) \$	2,579,265 \$	(4,357,659)	\$ 3,110,769	\$ 6,282,833	\$ 12,374,573	\$ 9,710,019		
Plan fiduciary net position as a percentage										
of total OPEB liability	124.71 %	120.23 %	92.26 %	113.38 %	91.84 %	83.37 %	68.86 %	74.86 %		
Covered-employee payroll ³	\$ 7,219,833	7,004,281 \$	7,633,908 \$	8,606,040	\$ 8,914,232	\$ 8,981,404	\$ 9,013,973	\$ 8,866,219		
Net OPEB liability as a percentage										
of covered-employee payroll	(95.55)%	(79.49)%	33.79 %	(50.63)%	34.90 %	69.95 %	137.28 %	109.52 %		

 $^{^{1}}$ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.

⁴ In 2023, includes the difference between the reported Beginning of Year Net Position and the prior year's reported End of Year Net Position, as an audit adjustment was made after the completion of the 12.31.2022 GASB Statement Nos. 74 and 75 report.



² HCMA reported a change in reported administration expense after the issuance of the 2019 GASB Statement Nos. 74 and 75 report. As a result, the end of year 2019 Plan Fiduciary Net Position does not equal the beginning of year Plan fiduciary Net position (for 2020).

³ Payroll separately provided by the employer.

Schedules of Required Supplementary Information Schedule of the Net OPEB Liability Multiyear

FY Ending December 31,	J		_	Plan Net Position	 Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll ¹	Net OPEB Liability as a % of Covered Payroll
2015								
2016								
2017	\$	38,621,826	\$	28,911,807	\$ 9,710,019	74.86 %	\$ 8,866,219	109.52 %
2018		39,742,748		27,368,175	12,374,573	68.86 %	9,013,973	137.28 %
2019		37,781,845		31,499,741	6,282,104	83.37 %	8,981,404	69.95 %
2020		38,123,938		35,013,169	3,110,769	91.84 %	8,914,232	34.90 %
2021		32,569,310		36,926,969	(4,357,659)	113.38 %	8,606,040	(50.63)%
2022		33,316,327		30,737,062	2,579,265	92.26 %	7,633,908	33.79 %
2023		27,521,701		33,089,716	(5,568,015)	120.23 %	7,004,281	(79.49)%
2024		27,922,785		34,821,519	(6,898,734)	124.71 %	7,219,833	(95.55)%

¹ Payroll separately provided by the employer.



Schedule of Contributions Multiyear

FY Ending December 31,	D	Actuarially etermined ontribution	Co	Actual ontribution 1	ontribution Deficiency (Excess)	 Covered Payroll ²	Actual Contribution as a % of Covered Payroll
2015							
2016							
2017	\$	1,415,660	\$	2,149,330	\$ (733,670)	\$ 8,866,219	24.24 %
2018		1,395,565		1,692,133	(296,568)	9,013,973	18.77 %
2019		1,086,078		1,254,016	(167,938)	8,981,404	13.96 %
2020		1,060,774		1,171,120	(110,346)	8,914,232	13.14 %
2021		248,174		356,508	(108,334)	8,606,040	4.14 %
2022		216,310		345,602	(129,292)	7,633,908	4.53 %
2023		0		133,519	(133,519)	7,004,281	1.91 %
2024		0		116,844	(116,844)	7,219,833	1.62 %

 $^{^{\,1}}$ Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.



² Payroll separately provided by the employer.

Notes to Schedule of Contributions

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending December 31, 2024*:

Actuarial Cost Method Entry-Age Normal
Amortization Method Level Dollar
Remaining Amortization Period 17.75 years, Closed
Asset Valuation Method 5-Year Smoothed Market

Wage Inflation 3.25%

Salary Increases 3.44% to 7.00%, including wage inflation Investment Rate of Return 6.50%, net of OPEB plan expenses

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition.

Mortality Healthy Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale

from a base year of 2010.

Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection

scale from a base year of 2010.

Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection

scale from a base year of 2010.

Health Care Trend Rates Pre-65: 7.50% trend for the first year, gradually decreasing to 3.50% in year 12

Post-65: 6.25% trend for the first year, gradually decreasing to 3.50% in year 12

Aging Factors Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

Other Information:

Notes There were no new benefit changes reported during the year. The summary of benefit

provisions is consistent with the summary of benefits from the December 31, 2022 Retiree Health

Care Vauation.

* Based on valuation assumptions used in the December 31, 2022 actuarial valuation.



Schedule of Investment Returns Multiyear

FY Ending	Annual
December 31,	Return ¹
2015	
2016	
2017	13.31 %
2018	(5.16)%
2019	16.85 %
2020	12.28 %
2021	8.65 %
2022	(13.38)%
2023	13.41 %
2024	9.91 %

¹ Annual money-weighted rate of return, net of investment expenses.



SECTION D

NOTES TO FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return 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. For each major asset class that is included in the OPEB plan's target asset allocation as of December 31, 2024, these best estimates of returns are summarized in the following table:

Asset Allocation

		Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return*
S&P 500 Index	19.00 %	5.50 %
Extended Market Index	6.00 %	5.50 %
World Equity ex-US	18.00 %	6.82 %
Emerging Markets Equity	3.00 %	7.17 %
Core Fixed Income	21.00 %	4.04 %
Limited Duration Bonds	13.00 %	3.15 %
U.S. High Yield	4.00 %	5.32 %
Emerging Markets Debt	4.00 %	6.25 %
Dynamic Asset Allocation	6.00 %	7.82 %
Multi-Asset	3.00 %	3.96 %
Private Real Estate	3.00 %	4.80 %
Total	100.00 %	

^{*} The rates of return shown above were provided by the Retirement Plan's investment manager and are based upon the investment manager's inflation assumption of 2.50%.

Gabriel, Roeder, Smith & Company does not provide investment advice.



Single Discount Rate

A Single Discount Rate of 6.50% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.50%. The projection of cash flows used to determine this Single Discount Rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Summary of Membership Information^{1,2}

The following table provides a summary of the number of participants in the plan:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	178
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	91_
Total Plan Members	269

¹ As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2024. Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet the GASB disclosure requirements. Alternatively, the Authority Staff may decide to update the membership counts to be as of the Plan's fiscal year end.



² Includes 4 active members and 19 retirees eligible for life insurance only.

Sensitivity of Net OPEB Liability

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

	Current Single Discount	
1% Decrease	Rate Assumption	1% Increase
5.50%	6.50%	7.50%
\$ (3,663,253)	\$ (6,898,734)	\$ (9,616,922)

Regarding the sensitivity of the net OPEB liability to changes in the health care cost trend rates, the following presents the plan's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Health Care Cost Trend Rate Assumption

	Current Health Care Cost			
1% Decrease Trend Rate Assumption 1% Increase				
\$ (10,110,081	1) \$ (6,898,734)	\$ (3,042,049)		



SECTION **E**

SUMMARY OF BENEFITS

Summary of Benefits

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to benefit provisions.





DEVELOPMENT OF BASELINE CLAIMS COSTS

Development of Baseline Claims Costs

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to baseline claims costs.





SUMMARY OF PARTICIPANT DATA

Summary of Participant Data

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to participant data.





VALUATION METHODS AND ACTUARIAL ASSUMPTIONS

Valuation Methods and Actuarial Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to valuation methods and actuarial assumptions.



Miscellaneous and Technical Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2022, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to miscellaneous and technical assumptions.

Experience Studies Certain actuarial assumptions were based upon the results of an experience

study report dated February 5, 2021.

The tables used to model the impact of aging on claims utilization were developed by the Society of Actuaries in 2013. The other OPEB specific assumptions (health care trend, plan elections, etc.) are reviewed during

each OPEB valuation and updated as needed.

Roll-Forward DisclosureThe total OPEB liability shown in this report is based on an actuarial valuation

performed as of December 31, 2022 and a measurement date of December 31, 2024. The roll-forward procedure increases the

December 31, 2022 actuarial accrued liability with normal cost and interest

and decreases it with expected benefit payments.





CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

GASB Statement Nos. 74 and 75 include a specific requirement for the discount rate that is used for the purpose of the measurement of the Total OPEB Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a municipal bond rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects: (1) the long-term expected rate of return on OPEB plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.08%; and the resulting Single Discount Rate is 6.50%.

The tables in this section provide background for the development of the Single Discount Rate.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the SDR. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan. There may be cases when schedules do not add or where they do not exactly balance to other related schedules due to rounding.

The projection of cash flows used to determine this Single Discount Rate assumed the following:

- The Authority will continue their current contribution policy. Namely, it is assumed that the Authority is willing and able to contribute the full amount of the Actuarially Determined Contribution; and
- Contributions and benefit payments occur halfway through the year.



Single Discount Rate Development Projection of Contributions

Year	Projected Contributions from Current Employees	•		Projected UAL Contributions	Projected Total Contributions
	, , , , , , , , , , , , , , , , , , ,				
1	\$ 0	\$ 219,554	\$	(219,554)	\$ 0
2	0	202,168	\$	(202,168)	0
3	0	186,100	\$	(186,100)	0
4	0	170,531	\$	(170,531)	0
5	0	156,004	\$	(156,004)	0
6	0	141,583	\$	(141,583)	0
7	0	126,374	\$	(126,374)	0
8	0	111,309	\$	(111,309)	0
9	0	96,567	\$	(96,567)	0
10	0	83,000	\$	(83,000)	0
11	0	70,647	\$	(70,647)	0
12	0	58,931	\$	(58,931)	0
13	0	48,172	\$	(48,172)	0
14	0	38,928	\$	(38,928)	0
15	0	30,833	\$	(30,833)	0
16	0	23,958	\$	(23,958)	0
17	0	18,018	\$	(18,018)	0
18	0	13,184	\$	(13,184)	0
19	0	9,470	\$	(9,470)	0
20	0	6,740	\$	(6,740)	0
21	0	4,738	\$	(4,738)	0
22	0	3,214	\$	(3,214)	0
23	0	2,126	\$	(2,126)	0
24	0	1,384	\$	(1,384)	0
25	0	859	\$	(859)	0
26	0	492	\$	(492)	0
27	0	255	\$ \$	(255)	0
28 29	0	120 74	\$	(120)	0
30	0	39	\$	(74)	0
31	0	39	\$	(39) (30)	0
32	0	11	\$	(11)	0
33	0	0	\$	0	0
34	0	0	\$	0	0
35	0	0	\$	0	0
36	0	0	\$	0	0
37	0	0	\$	0	0
38	0	0	\$	0	0
39	0	0	\$	0	0
40	0	0	\$	0	0
41	0	0	\$	0	0
42	0	0	\$	0	0
43	0	0	\$	0	0
44	0	0	\$	0	0
45	0	0	\$	0	0
46	0	0	\$	0	0
47	0	0	\$	0	0
48	0	0	\$	0	0
49	0	0	\$	0	0
50	0	0	\$	0	0



Single Discount Rate Development Projection of Plan Net Position

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
1		\$ 0	\$ 1,657,109	\$ 2,210,391	\$ 35,374,801
2	35,374,801	0	1,737,494	2,243,782	35,881,090
3	35,881,090	0	1,787,479	2,275,092	36,368,703
4	36,368,703	0	1,856,789	2,304,570	36,816,485
5	36,816,485	0	1,904,264	2,332,157	37,244,378
6	37,244,378	0	1,985,424	2,357,374	37,616,328
7	37,616,328	0	2,081,751	2,378,470	37,913,047
8	37,913,047	0	2,188,952	2,394,327	38,118,422
9	38,118,422	0	2,257,794	2,405,474	38,266,102
10	38,266,102	0	2,288,338	2,414,096	38,391,861
11	38,391,861	0	2,353,767	2,420,178	38,458,271
12	38,458,271	0	2,385,177	2,423,490	38,496,584
13	38,496,584	0	2,373,720	2,426,346	38,549,210
14	38,549,210	0	2,364,745	2,430,054	38,614,519
15	38,614,519	0	2,336,028	2,435,218	38,713,709
	38,713,709	0			
16 17			2,324,424	2,442,037	38,831,322
17	38,831,322	0	2,307,421	2,450,225	38,974,126
18	38,974,126	0	2,228,704	2,462,026	39,207,447
19	39,207,447	0	2,185,403	2,478,577	39,500,620
20	39,500,620	0	2,159,817	2,498,451	39,839,254
21	39,839,254	0	2,114,723	2,521,905	40,246,436
22	40,246,436	0	2,060,899	2,550,094	40,735,630
23	40,735,630	0	2,011,716	2,583,464	41,307,379
24	41,307,379	0	1,967,769	2,622,034	41,961,644
25	41,961,644	0	1,910,748	2,666,385	42,717,281
26	42,717,281	0	1,854,620	2,717,297	43,579,957
27	43,579,957	0	1,789,990	2,775,438	44,565,405
28	44,565,405	0	1,717,855	2,841,800	45,689,350
29	45,689,350	0	1,655,290	2,916,858	46,950,918
30	46,950,918	0	1,583,568	3,001,154	48,368,504
31	48,368,504	0	1,508,452	3,095,700	49,955,752
32	49,955,752	0	1,437,388	3,201,144	51,719,509
33	51,719,509	0	1,364,763	3,318,112	53,672,858
34	53,672,858	0	1,291,147	3,447,434	55,829,145
35	55,829,145	0	1,217,069	3,589,962	58,202,038
36	58,202,038	0	1,142,832	3,746,575	60,805,782
37	60,805,782	0	1,069,133	3,918,176	63,654,824
38	63,654,824	0	995,889	4,105,707	66,764,642
39	66,764,642	0	923,624	4,310,156	70,151,174
40	70,151,174	0	852,355	4,532,561	73,831,381
41	73,831,381	0	782,127	4,774,021	77,823,274
42	77,823,274	0	713,383	5,035,693	82,145,584
43	82,145,584	0	646,496	5,318,783	86,817,871
44	86,817,871	0	581,790	5,624,551	91,860,632
45	91,860,632	0	519,417	5,954,326	97,295,541
46	97,295,541	0	459,986	6,309,496	103,145,052
47	103,145,052	0	404,058	6,691,503	109,432,497
48	109,432,497	0	351,836	7,101,858	116,182,519
49	116,182,519	0	303,641	7,542,151	123,421,029
50	123,421,029	0	259,641	8,014,061	131,175,449



Single Discount Rate Development Projection of Plan Net Position (Concluded)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
51	\$ 131,175,449		\$ 220,048		\$ 139,474,766
52	139,474,766	0	185,046	9,059,940	148,349,661
53	148,349,661	0	154,070	9,637,800	157,833,390
54	157,833,390	0	126,936	10,255,110	167,961,564
55	167,961,564	0	103,613	10,914,187	178,772,139
56	178,772,139	0	83,771	11,617,509	190,305,877
57	190,305,877	0	66,991	12,367,739	202,606,625
58	202,606,625	0	52,935	13,167,737	215,721,428
59	215,721,428	0	41,364	14,020,570	229,700,634
60	229,700,634	0	31,978	14,929,518	244,598,174
61	244,598,174	0	24,429	15,898,100	260,471,845
62	260,471,845	0	18,448	16,930,080	277,383,477
63		0			
64	277,383,477	0	13,720	18,029,487	295,399,245
	295,399,245		10,085	19,200,628	314,589,787
65	314,589,787	0	7,348	20,448,101	335,030,541
66	335,030,541	0	5,273	21,776,816	356,802,084
67	356,802,084	0	3,722	23,192,016	379,990,379
68	379,990,379	0	2,580	24,699,292	404,687,091
69	404,687,091	0	1,753	26,304,605	430,989,943
70	430,989,943	0	1,167	28,014,309	459,003,084
71	459,003,084	0	759	29,835,176	488,837,501
72	488,837,501	0	482	31,774,422	520,611,441
73	520,611,441	0	298	33,839,734	554,450,877
74	554,450,877	0	180	36,039,301	590,489,999
75	590,489,999	0	106	38,381,847	628,871,740
76	628,871,740	0	60	40,876,661	669,748,341
77	669,748,341	0	33	43,533,641	713,281,948
78	713,281,948	0	18	46,363,326	759,645,257
79	759,645,257	0	10	49,376,941	809,022,188
80	809,022,188	0	5	52,586,442	861,608,626
81	861,608,626	0	2	56,004,561	917,613,184
82	917,613,184	0	1	59,644,857	977,258,039
83	977,258,039	0	1	63,521,773	1,040,779,811
84	1,040,779,811	0	0	67,650,688	1,108,430,499
85	1,108,430,499	0	0	72,047,982	1,180,478,481
86	1,180,478,481	0	0	76,731,101	1,257,209,582
87	1,257,209,582	0	0	81,718,623	1,338,928,205
88	1,338,928,205	0	0	87,030,333	1,425,958,538
89	1,425,958,538	0	0	92,687,305	1,518,645,843
90	1,518,645,843	0	0	98,711,980	1,617,357,823
91	1,617,357,823	0	0	105,128,259	1,722,486,082
92	1,722,486,082	0	0	111,961,595	1,834,447,677
93	1,834,447,677	0	0	119,239,099	1,953,686,776
94	1,953,686,776	0	0	126,989,640	2,080,676,416
95	2,080,676,416	0	0	135,243,967	2,215,920,384
96	2,215,920,384	0	0	144,034,825	2,359,955,209
97	2,359,955,209	0	0	153,397,089	2,513,352,297
98	2,513,352,297	0	0	163,367,899	2,676,720,196
99	2,676,720,196	0	0	173,986,813	2,850,707,009
100	2,850,707,009	0	0	185,295,956	3,036,002,965



Single Discount Rate Development Present Values of Projected Benefits

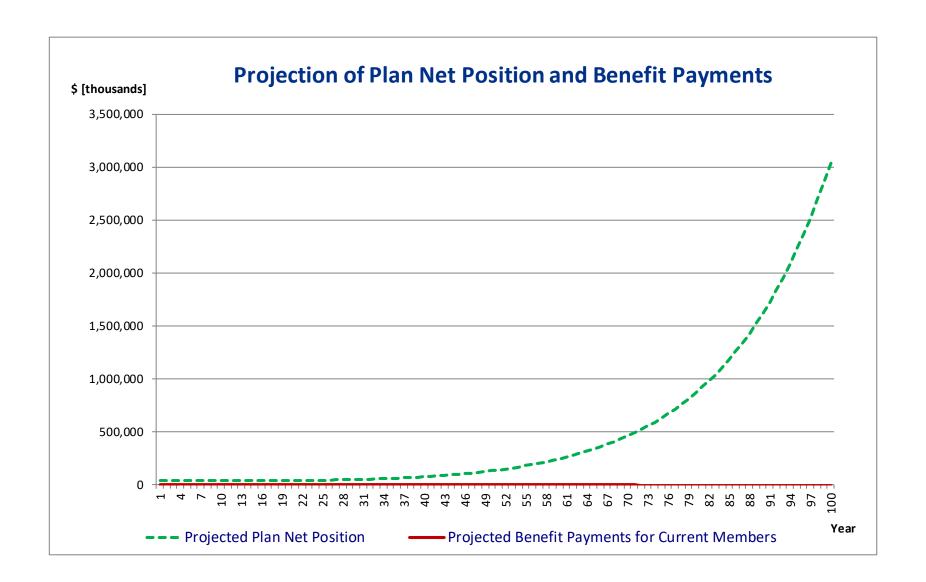
Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
1	\$ 34,821,519		\$ 1,657,109				\$ 1,605,744
2	35,374,801	1,737,494	1,737,494	0	1,580,880	0	1,580,880
3	35,881,090	1,787,479	1,787,479	0	1,527,098	0	1,527,098
4	36,368,703	1,856,789	1,856,789	0	1,489,494	0	1,489,494
5	36,816,485	1,904,264	1,904,264	0	1,434,346	0	1,434,346
6	37,244,378	1,985,424	1,985,424	0	1,404,205	0	1,404,205
7	37,616,328	2,081,751	2,081,751	0	1,382,472	0	1,382,472
8	37,913,047	2,188,952	2,188,952	0	1,364,942	0	1,364,942
9	38,118,422	2,257,794	2,257,794	0	1,321,943	0	1,321,943
10	38,266,102	2,288,338	2,288,338	0	1,258,053	0	1,258,053
11	38,391,861	2,353,767	2,353,767	0	1,215,046	0	1,215,046
12	38,458,271	2,385,177	2,385,177	0	1,156,113	0	1,156,113
13	38,496,584	2,373,720	2,373,720	0	1,080,337	0	1,080,337
14	38,549,210	2,364,745	2,364,745	0	1,010,566	0	1,010,566
15	38,614,519	2,336,028	2,336,028	0	937,365	0	937,365
16	38,713,709	2,324,424	2,324,424	0	875,783	0	875,783
17	38,831,322	2,307,421	2,307,421	0	816,316	0	816,316
18	38,974,126	2,228,704	2,228,704	0	740,345	0	740,345
19	39,207,447	2,185,403	2,185,403	0	681,654	0	681,654
20	39,500,620	2,159,817	2,159,817	0	632,557	0	632,557
21	39,839,254	2,114,723	2,114,723	0	581,549	0	581,549
22	40,246,436	2,060,899	2,060,899	0	532,157	0	532,157
23	40,735,630	2,011,716	2,011,716	0	487,754	0	487,754
24	41,307,379	1,967,769	1,967,769	0	447,980	0	447,980
25	41,961,644	1,910,748	1,910,748	0	408,449	0	408,449
26	42,717,281	1,854,620	1,854,620	0	372,255	0	372,255
27	43,579,957	1,789,990	1,789,990	0	337,354	0	337,354
28	44,565,405	1,717,855	1,717,855	0	303,999	0	303,999
29	45,689,350	1,655,290	1,655,290	0	275,049	0	275,049
30	46,950,918	1,583,568	1,583,568	0	247,072	0	247,072
31	48,368,504	1,508,452	1,508,452	0	220,988	0	220,988
32	49,955,752	1,437,388	1,437,388	0	197,725	0	197,725
33	51,719,509	1,364,763	1,364,763	0	176,277	0	176,277
34	53,672,858	1,291,147	1,291,147	0	156,590	0	156,590
35	55,829,145	1,217,069	1,217,069	0	138,597	0	138,597
36	58,202,038	1,142,832	1,142,832	0	122,200	0	122,200
37	60,805,782	1,069,133	1,069,133	0	107,342	0	107,342
38	63,654,824	995,889	995,889	0	93,886	0	93,886
39	66,764,642	923,624	923,624	0	81,759	0	81,759
40	70,151,174	852,355	852,355	0	70,845	0	70,845
41	73,831,381	782,127	782,127	0	61,041	0	61,041
42	77,823,274	713,383	713,383	0	52,277	0	52,277
43	82,145,584	646,496	646,496	0	44,484	0	44,484
44	86,817,871	581,790	581,790	0	37,589	0	37,589
45	91,860,632	519,417	519,417	0	31,511	0	31,511
46	97,295,541	459,986	459,986	0	26,202	0	26,202
47	103,145,052	404,058	404,058	0	21,612	0	21,612
48	109,432,497	351,836	351,836	0	17,670	0	17,670
49	116,182,519	303,641	303,641	0	14,319	0	14,319
50	123,421,029	259,641	259,641	0	11,497	0	11,497



Single Discount Rate Development Present Values of Projected Benefits (Concluded)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
51	\$ 131,175,449				\$ 9,149		\$ 9,149
52	139,474,766	185,046	185,046	0	7,224	0	7,224
53	148,349,661	154,070	154,070	0	5,648	0	5,648
54	157,833,390	126,936	126,936	0	4,369	0	4,369
55	167,961,564	103,613	103,613	0	3,349	0	3,349
56	178,772,139	83,771	83,771	0	2,542	0	2,542
57	190,305,877	66,991	66,991	0	1,909	0	1,909
				0		0	
58	202,606,625	52,935	52,935		1,416		1,416
59	215,721,428	41,364	41,364	0	1,039	0	1,039
60	229,700,634	31,978	31,978	0	754	0	754
61	244,598,174	24,429	24,429	0	541	0	541
62	260,471,845	18,448	18,448	0	384	0	384
63	277,383,477	13,720	13,720	0	268	0	268
64	295,399,245	10,085	10,085	0	185	0	185
65	314,589,787	7,348	7,348	0	127	0	127
66	335,030,541	5,273	5,273	0	85	0	85
67	356,802,084	3,722	3,722	0	56	0	56
68	379,990,379	2,580	2,580	0	37	0	37
69	404,687,091	1,753	1,753	0	23	0	23
70	430,989,943	1,167	1,167	0	15	0	15
71	459,003,084	759	759	0	9	0	9
72	488,837,501	482	482	0	5	0	5
73	520,611,441	298	298	0	3	0	3
74	554,450,877	180	180	0	2	0	2
75	590,489,999	106	106	0	1	0	1
76	628,871,740	60	60	0	1	0	1
77	669,748,341	33	33	0	0	0	0
78	713,281,948	18	18	0	0	0	0
79	759,645,257	10	10	0	0	0	0
80	809,022,188	5	5	0	0	0	0
81	861,608,626	2	2	0	0	0	0
82	917,613,184	1	1	0	0	0	0
83	977,258,039	1	1	0	0	0	0
84	1,040,779,811	0	0	0	0	0	0
85	1,108,430,499	0	0	0	0	0	0
86	1,180,478,481	0	0	0	0	0	0
87	1,257,209,582	0	0	0	0	0	0
88		0	0	0		0	0
89	1,338,928,205 1,425,958,538	0	0	0	0	0	0
		_	0	0	0	_	0
90	1,518,645,843	0	0	0	0	0	0
91	1,617,357,823	0	0	0	0	0	0
92	1,722,486,082	0	0	0	0	0	0
93	1,834,447,677	0	0	0	0	0	0
94	1,953,686,776	0	0	0	0	0	0
95	2,080,676,416	0	0	0	0	0	0
96	2,215,920,384	0	0	0	0	0	0
97	2,359,955,209	0	0	0	0	0	0
98	2,513,352,297	0	0	0	0	0	0
99	2,676,720,196	0	0	0	0	0	0
100	2,850,707,009	0	0	0	0	0	0









MICHIGAN PUBLIC ACT 202

State Reporting Assumptions as of December 31, 2024

The Protecting Local Government Retirement and Benefits Act, Michigan Public Act 202 of 2017 (PA 202), was put into law effective December 20, 2017. One outcome of the law is the requirement for the local unit of government to provide select reporting disclosures to the State. Section 5(1) of the Act provides the State treasurer with the authority to annually establish uniform actuarial assumptions for purposes of developing the requisite disclosures. Below you will find information which may be used to assist the local unit of government with required reporting.

Uniform Assumptions, as applicable to the measurement and the required disclosures under uniform assumptions are denoted below. Additional discussion of PA 202 and uniform assumptions may be found on the State website in the *Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2024* memo dated February 13, 2024.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate^	Maximum of 6.90%	6.50%	6.50%
Salary Increase	Minimum of 3.25% or based on experience study within last 5 years	3.25% + Merit and longevity	3.25% + Merit and longevity
Mortality	A version of Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2021, or later if available, or based on an experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)
Healthcare Inflation (for Medical and Drug)	Non-Medicare: Initial rate of 7.25% decreasing 0.25% per year to a 4.50% long-term rate Medicare: Initial rate of 5.50% decreasing 0.25% per year to a 4.50% long-term rate	Non-Medicare: Initial rate of 7.50% decreasing to a 3.50% long-term rate in year 12 Medicare: Initial rate of 6.25% decreasing to a 3.50% long-term rate in year 12	Non-Medicare: Initial rate of 7.25% decreasing 0.25% per year to a 4.50% long-term rate Medicare: Initial rate of 5.50% decreasing 0.25% per year to a 4.50% long-term rate
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 25 Years	17.75 years*	17.75 years*
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Туре	Closed	Closed	Closed

[^] A blended rate calculated using GASB Statement No. 75 methodology. For periods in which projected plan assets are sufficient to make projected benefit payments – maximum of 6.90%; for periods in which projected pan assets are NOT sufficient to make projected benefit payments – maximum of 3.65%.

^{*} For the fiscal year ending December 31, 2024.



State Reporting as of December 31, 2024

The following information has been prepared to provide some of the information necessary to complete the OPEB reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form 5572). The local unit of government is required to complete/develop all of the remaining reporting requirements necessary for Form 5572. Additional resources are available on the State website.

Line	Descriptive Information	
19	Actuarial Assumptions ¹	
20	Assumed Rate of Investment Return	6.50%
21	Enter discount rate	6.50%
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ²	17.75
24	Is each division within the system closed to new employees?	Yes
25	Health care inflation assumption for the next year	See Below ³
26	Health care inflation assumption - Long-Term Trend Rate	3.50%
27	Uniform Assumptions ²	
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	\$ 34,767,041
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	\$ 27,982,775
30	Funded ratio using uniform assumptions	124.2%
31	Actuarially Determined Contribution (ADC) using uniform assumptions ⁴	\$ -
32	All systems combined ADC/Governmental fund revenues	Auto ⁵

¹ Information on lines 20-26 can be found in the December 31, 2022 funding valuation report, dated May 4, 2023.



² Information on lines 28-32 is based on the Uniform Assumptions Used, listed on the prior page, as of the most recent actuarial valuation date, December 31, 2022.

³ 7.50% Non-Medicare age; 6.25% Medicare age.

⁴ For the fiscal year ending December 31, 2024.

⁵ Automatically calculated by State of Michigan Form 5572.

SECTION K

GLOSSARY OF TERMS

Accrued Service

Service credited under the system that was rendered before the date of the actuarial valuation.

Actuarial Accrued Liability (AAL)

The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."

Actuarial Assumptions

These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.

Actuarial Cost Method

A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.

Actuarial Equivalent

A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.

Actuarial Gain (Loss)

The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.

Actuarial Present Value (APV)

The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.

Actuarial Valuation

The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.

Actuarial Valuation Date

The date as of which an actuarial valuation is performed.



Actuarially Determined
Contribution (ADC) or Annual
Required Contribution (ARC)

A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Amortization Method

The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year).

Amortization Payment

The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.

Cost-of-Living Adjustments

Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)

A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.

Covered-Employee Payroll

The payroll of employees that are provided with benefits through the OPEB plan.

Deferred Inflows and Outflows

The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.

Discount Rate

For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:

- 1. The benefit payments to be made while the OPEB plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and
- 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.



Entry Age Actuarial Cost Method (EAN)

The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

Fiduciary Net Position

The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Long-Term Expected Rate of Return

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

Money-Weighted Rate of Return

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.

Multiple-Employer Defined Benefit OPEB Plan

A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.

Municipal Bond Rate

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

Net OPEB Liability (NOL)

The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.

Non-Employer Contributing Entities

Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.



Normal Cost

The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.

Other Postemployment Benefits (OPEB)

All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.

Real Rate of Return

The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.

Service Cost

The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

Total OPEB Expense

The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

- Service Cost
- 2. Interest on the Total OPEB Liability
- 3. Current-Period Benefit Changes
- 4. Employee Contributions (made negative for addition here)
- 5. Projected Earnings on Plan Investments (made negative for addition here)
- 6. OPEB Plan Administrative Expense
- 7. Other Changes in Plan Fiduciary Net Position
- 8. Recognition of Outflow (Inflow) of Resources due to Liabilities
- 9. Recognition of Outflow (Inflow) of Resources due to Assets

Total OPEB Liability (TOL)

The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

Valuation Assets

The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 74 and 75, the valuation assets are equal to the market value of assets.



Huron-Clinton Metropolitan Authority Retiree Health Care Plan

Actuarial Valuation Report As of December 31, 2024



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May 6, 2025

Huron-Clinton Metropolitan Authority Retiree Health Care Plan Brighton, Michigan

Re: Huron-Clinton Metropolitan Authority Retiree Health Care Plan Actuarial Valuation as of December 31, 2024

Ladies and Gentlemen:

The results of the December 31, 2024 Actuarial Valuation of the Huron-Clinton Metropolitan Authority Retiree Health Care Plan ("the Authority") are presented in this report.

This report was prepared at the request of the Authority and is intended for use by the Authority and those designated or approved by the Authority. This report may be provided to parties other than the plan sponsor only in its entirety, and only with the permission of the plan sponsor. GRS is not responsible for unauthorized use of this report.

The purposes of the valuation are to measure the Plan's funding progress, and to determine the employer contribution for the fiscal years ending December 31, 2025 and December 31, 2026. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results associated with the benefits described in this report, for purposes other than those identified above, may be significantly different. This report does not include actuarial information needed to satisfy reporting requirements under Governmental Accounting Standards Board Statements No. 74 or No. 75.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

Results presented in this report are developed using the actuarial assumptions and methods disclosed in this report. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. This report does not include a robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment. We encourage a review and assessment of the investment and other significant risks that may have a material effect on the plan's financial condition.

Huron-Clinton Metropolitan Authority Retiree Health Care Plan May 6, 2025 Page 2

The findings in this report are based on information furnished by the Authority concerning retiree health care benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by the Authority.

All actuarial assumptions used in this report are reasonable for the purposes of this valuation. All actuarial assumptions and methods used in the valuation follow the guidance in the applicable Actuarial Standards of Practice. Additional information about the actuarial assumptions is included in the section of this report entitled Actuarial Cost Method and Assumptions.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report has been prepared by actuaries who have substantial experience valuing public retiree health programs. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of the Authority as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

James D. Anderson and Laura Frankowiak are Members of the American Academy of Actuaries (MAAA). These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor, and all actuarial assumptions used in this report are reasonable for the purposes of this valuation.

Gabriel, Roeder, Smith & Company will be pleased to answer any questions pertaining to the valuation.

Respectfully submitted, Gabriel, Roeder, Smith & Company

James D. Anderson, FSA, EA, FCA, MAAA

amis D. anclerson

Laura Frankowiak, ASA, FCA, MAAA

JDA/LF:ah





Executive Summary

Actuarially Determined Contribution and OPEB Cost

We have calculated the Actuarially Determined Contribution for the fiscal years ending December 31, 2025 and December 31, 2026 under an assumed long term rate of return of 6.50%. Below is a summary of the results. The Actuarially Determined Contributions and estimated premiums shown below include the impact of any implicit rate subsidy.

For additional details please refer to Section A, "Valuation Results."

	Actuarially Determined	Estimated Premiums
Fiscal Year Ending	Contribution	Paid for Retirees
December 31, 2025	\$120,599	\$1,772,735
December 31, 2026	93,988	1,893,453

Liabilities and Assets – As of December 31, 2024

1. Present Value of Future Benefit Payments	\$35,743,696
2. Actuarial Accrued Liability	34,079,954
3. Plan Assets	35,794,731
4. Unfunded Actuarial Accrued Liability (2) – (3)	(1,714,777)
5. Funded Ratio (3)/(2)	105.0%

The Present Value of Future Benefit Payments (PVFB) is the present value of all benefits projected to be paid from the Plan for past and future service. The Actuarial Accrued Liability is the portion of the PVFB allocated to past service by the Plan's funding method (see the section titled "Actuarial Cost Method and Actuarial Assumptions").



SECTION A

VALUATION RESULTS

Valuation Results as of December 31, 2024

A.	Present Value of Future Benefits i) Retirees and Beneficiaries ii) Vested Terminated Members iii) Active Members Total Present Value of Future Benefits	\$22,707,822 0 <u>13,035,874</u> \$35,743,696	
В.	Present Value of Future Normal Costs	1,663,742	
C.	Actuarial Accrued Liability (AB.)	34,079,954	
D.	Actuarial Value of Assets	35,794,731	
Ε.	Unfunded Actuarial Accrued Liability (CD.)	\$(1,714,777)	
F.	Funded Ratio (D./C.)	105.0%	
G.	Fiscal Year Ending December 31, 2025 i) Employer Normal Cost ii) Amortization of UAAL* Actuarially Determined Contribution	\$ 286,288 \$ (165,689) \$ 120,599	
Н.	Fiscal Year Ending December 31, 2026 Actuarially Determined Contribution	\$ 93,988	

^{*} Unfunded actuarial accrued liabilities.

The results above were calculated using an interest rate of 6.50%. The unfunded actuarial accrued liabilities (UAAL) were amortized as a level dollar amount over a period of 16.75 years for the fiscal year ending December 31, 2025 and 15.75 years for the following fiscal year.



Actuarial Value of Assets

Year Ended December 31:	2022	2023	2024	2025	2026	2027	2028
A. Funding Value Beginning of Year	\$34,876,752	\$34,767,041	\$35,366,751				
B. Market Value End of Year	30,737,062	33,089,716	34,821,519				
C. Market Value Beginning of Year	36,926,969	30,737,062	33,089,716				
D. Non-Investment Net Cash Flow							
D1. Audit Adjustment (BOY)	0	(49,898)	0				
D2. Contributions less benefit payments	(1,248,471)	(1,475,449)	(1,423,331)				
E. Investment Income							
E1. Market Total: B - C - D1 - D2	(4,941,436)	3,878,001	3,155,134				
E2. Assumed Rate of Investment Return	6.50%	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	2,226,414	2,208,662	2,252,581				
E4. Amount for Phased-in Recognition: E1 - E3	(7,167,850)	1,669,339	902,553				
F. Phased-In Recognition of Investment Income							
F1. Current Year: 0.20 x E4	(1,433,570)	333,868	180,511				
F2. First Prior Year	170,281	(1,433,570)	333,868	\$ 180,511			
F3. Second Prior Year	347,642	170,281	(1,433,570)	333,868	\$ 180,511		
F4. Third Prior Year	498,173	347,642	170,281	(1,433,570)	333,868	\$ 180,511	
F5. Fourth Prior Year	(670,180)	498,174	347,640	170,283	(1,433,570)	333,867	\$ 180,509
F6. Total Recognized Investment Gain	(1,087,654)	(83,605)	(401,270)	(748,908)	(919,191)	514,378	180,509
G. Funding Value End of Year: A + D1 + D2 + E3 + F6	34,767,041	35,366,751	35,794,731				
H. Difference Between Funding & Market Value	(4,029,979)	(2,277,035)	(973,212)	(224,304)	694,887	180,509	0
I. Recognized Funding Value Rate of Return	3.32 %	6.25%	5.34%				
J. Recognized Market Value Rate of Return	(13.61)%	12.94%	9.74%				



Comments

COMMENT A: The liabilities and the Actuarially Determined Contribution have increased since the last valuation. Factors contributing to the unfavorable experience include, but are not limited to:

- Continued recognition of asset losses from 2022;
- Higher post-65 premiums than expected; and
- Assumption change: updating the health care cost trend rates.

Partially offsetting these factors were liability decreases due to:

A decrease in population size (closed group).

The impact of updating the retiree health care trend increased the liability by approximately \$2.2 million.

COMMENT B: One of the key assumptions used in any valuation of the cost of post-employment benefits is the rate of return on the assets that will be used to pay Plan benefits. Higher assumed investment returns will result in a lower Actuarially Determined Contribution. Lower returns will tend to increase the computed Actuarially Determined Contribution. We have calculated the liability and the resulting Actuarially Determined Contribution using an assumed annual rate of investment return of 6.50%.

COMMENT C: The Plan Sponsor is required by GASB to perform actuarial valuations at least biennially or more frequently if significant changes in the OPEB are made in the interim.

COMMENT D: The contribution rates shown include amortization of the unfunded actuarial accrued liability over 16.75 years for the fiscal year ending December 31, 2025, and decreasing by one each year thereafter.

COMMENT E: This valuation report shows the liabilities and expense for retiree health care benefits provided only to members hired prior to January 1, 2009 and liabilities associated with the Retiree Life Insurance Plan for members hired prior to January 1, 2013. Any expense or liability associated with benefits under the Retired Health Savings Plan offered to members hired on or after January 1, 2009 would be in addition to the amounts shown in this report.



Comments (Concluded)

COMMENT F: The GASB issued Statements No. 74 and No. 75 for OPEB valuations. GASB Statement No. 74 for the plan OPEB disclosures is effective for fiscal years beginning after June 15, 2016. GASB Statement No. 75 for employer OPEB disclosures is effective for employer fiscal years beginning after June 15, 2017. The GASB implementation guides for Statements No. 74 and No. 75 provide additional clarification related to the implementation of these Statements. It is our understanding that the Huron-Clinton Metropolitan Authority will need to comply with GASB Statements No. 74 and No. 75 for each future fiscal year ending December 31. The basis for the December 31, 2025 and December 31, 2026 GASB Statements No. 74 and No. 75 information is expected to be this valuation (as of December 31, 2024), where roll-forward techniques will be applied.

COMMENT G: The Michigan State Treasurer has established uniform actuarial assumptions as required by Public Act 202 (PA 202) of 2017 for use with the annual Form 5572 (Retirement System Annual Report). The use of the uniform assumptions for reporting purposes is required for the fiscal year ending December 31, 2024. We provided the Authority the necessary uniform assumption results as part of the December 31, 2024 GASB Statements No. 74 and No. 75 report.

COMMENT H: Unless otherwise indicated, a funded status measurement presented in this report is based upon the actuarial accrued liability and the actuarial value of assets. Unless otherwise indicated, with regards to any funded status measurements presented in this report:

- The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations;
- The measure is inappropriate for assessing the need for or the amount of future employer contributions; and
- The measurement would produce a different result if the market value of assets were used instead of the actuarial value of assets, unless the market value of assets is used in the measurement.



SECTION B

BENEFIT PROJECTION

20-Year Benefit Projection

The column titled "Total" is the amount that we estimate can be applied to the funding of retiree life and health insurance premiums in various years. These results do not attempt to project premium amounts paid to an insurer on behalf of retirees. At least in the first few years, this amount may exceed the amount actually charged by your Health Care Provider for retirees because your Health Care Provider does not provide separate rates by age and sex. In our opinion, the difference can be applied to the normal active member portion of your Health Care Provider charges. This matter should be reviewed by the auditor and possibly legal counsel if a trust is involved.

Fiscal Year	HCMA Provided Expected OPEB						
Ending _	Pay	ments on Behalf of P	resent				
December 31,	Retirees	Employees	Total				
2025	Ć4 7 40 202	Ć 54.252	64 772 725				
2025	\$1,718,383	\$ 54,352	\$1,772,735				
2026	1,736,440	157,013	1,893,453				
2027	1,731,415	253,654	1,985,069				
2028	1,750,444	361,936	2,112,380				
2029	1,743,706	467,400	2,211,106				
2030	1,770,984	564,727	2,335,711				
2031	1,797,076	676,516	2,473,592				
2032	1,807,061	817,207	2,624,268				
2033	1,817,469	932,755	2,750,224				
2034	1,807,844	1,001,374	2,809,218				
2035	1,814,065	1,099,509	2,913,574				
2036	1,801,708	1,185,434	2,987,142				
2037	1,786,795	1,224,278	3,011,073				
2038	1,774,599	1,247,779	3,022,378				
2039	1,752,464	1,250,470	3,002,934				
2040	1,720,353	1,274,680	2,995,033				
2041	1,680,942	1,297,997	2,978,939				
2042	1,615,811	1,278,372	2,894,183				
2043	1,562,913	1,282,408	2,845,321				
2044	1,503,985	1,310,686	2,814,671				





RETIREE PREMIUM RATE DEVELOPMENT

Rate Development

Initial premium rates were developed for the two classes of retirees (pre-65 and post-65). The January 1, 2025 fully-insured rates provided by the Huron-Clinton Metropolitan Authority were utilized to determine the appropriate premium rates. The pre-65 fully-insured premiums are blended rates based on the combined experience of active and pre-65 retired members; therefore, there is an implicit employer subsidy for the non-Medicare eligible retirees since the average costs of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees. The true per capita cost for the pre-65 retirees is developed by adjusting the demographic differences between the active employees and retirees to reflect this implicit rate subsidy for the retirees.

For the post-65 retirees, the January 1, 2025 fully-insured Medicare Advantage premium rates were used as the basis of the initial per capita cost without adjustments since the rate reflects the demographics of the post-65 retiree group. Because the January 1, 2025 rate was assumed to incorporate known cost sharing shifts as a result of the Inflation Reduction Act of 2022 on the standard Part D plan design (resulting in higher plan costs), no further adjustments were made.

The benefit options available to future retirees are different than current retirees. Future retirees go into suffix 0018 (Simply Blue PPO) until they reach Medicare eligibility, at which point they go into for Medicare Advantage suffix 601. There is a small group of grandfathered retirees in suffix 007 (Community Blue PPO) with richer levels of benefits. Retirees in this suffix remain there across all ages (pre-65 and post-65). We have developed separate premium rates for future retirees in order to reflect the benefit differences.

Age-graded and sex-distinct premiums are utilized by this valuation. The premiums developed by the preceding process are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each combination. The age/sex specific premiums more accurately reflect the health care utilization and cost at that age.



The combined monthly one-person medical and drug premiums at select ages are shown below.

For Those Not Eligible for Medicare (Pre-65)								
	Future Retirees			Current Retirees				
Age	Male		Female		Male		Female	
40	\$	318.51	\$	517.56	\$	329.75	\$	535.82
50		516.31		636.04		534.52		658.47
60		877.48		864.02		908.43		894.50
64		1,067.04		1,007.00		1,104.68		1,042.52

For Those Eligible for Medicare (Post-65)										
	Future Retirees			ees		Current I	Retir	ees		
Age	Male		Female		Female			Male		Female
65	\$	365.49	\$	344.73	\$	385.23	\$	363.35		
75		427.62		417.27		450.72		439.80		
85		452.19		457.51		476.61		482.22		

We did not "age grade" the dental and vision premium rates for this valuation, since dental and vision claims do not vary significantly by age. The average monthly dental premium used in this valuation is \$41.86 per member per month. The monthly vision premium used in this valuation is \$4.68 per member per month.



Health Care Trend Assumption

The health care cost trend rate is the rate of change in per capita health care claims over time as a result of factors such as medical inflation, utilization of health care services, plan design, and technological improvements. It is a crucial economic assumption that is required for measuring retiree health care benefit obligations.

Retiree health care valuations use a health care cost trend assumption (trend vector) that changes over the years. The trend vector used in this valuation begins with a near-term trend assumption and declines over time to an ultimate trend rate. The near-term rates reflect the increases in the current cost of health care goods and services. The process of trending down to a lower ultimate trend relies on the theory that premium levels will moderate over the long-term; otherwise the health care sector would eventually consume the entire GDP. It is on this basis that projected premium rate increases continue to exceed wage inflation for the next 15 years, but by less each year, until leveling off at an ultimate rate (assumed to be 3.50% in this valuation). See below for further details regarding the trend vector used in this valuation.

While experience is often the best starting point for future costs, GRS does not rely on a group's experience in setting the near-term trend assumptions since trends vary significantly from year to year and are not credible for most groups. Therefore, professional judgment, trends from GRS' book of business and industry benchmarks (e.g., trend reports from various Pharmacy Benefit Management (PBM) organizations and national health care benefit consulting firms) are used in conjunction with a group's historical experience to establish the trend assumptions.

	Medical and Drug Trend Rates			
Year after	Medical/Rx	Medical/Rx	Dental &	
Valuation	Pre-65	Post-65	Vision	
1	7.75%	6.50%	3.50%	
2	7.50%	6.25%	3.50%	
3	7.25%	6.00%	3.50%	
4	6.75%	5.75%	3.50%	
5	6.50%	5.75%	3.50%	
6	6.25%	5.50%	3.50%	
7	6.00%	5.25%	3.50%	
8	5.75%	5.00%	3.50%	
9	5.25%	4.75%	3.50%	
10	5.00%	4.50%	3.50%	
11	4.75%	4.25%	3.50%	
12	4.50%	4.25%	3.50%	
13	4.00%	4.00%	3.50%	
14	3.75%	3.75%	3.50%	
15	3.50%	3.50%	3.50%	
16	3.50%	3.50%	3.50%	
17+	3.50%	3.50%	3.50%	



Actuarial Disclosures

The premium rates used in this valuation were developed using proprietary Excel models which, in Kurt Dosson's professional judgment, provide initial projected costs which are consistent with the purposes of the valuation. We performed tests to ensure that the models, in their entirety, reasonably represent that which is intended to be modeled.

Aging factors used in the premium development models were developed based on information and data from a 2013 study commissioned by the Society of Actuaries entitled "Health Care Costs – From Birth to Death."

Kurt Dosson is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to certify the per capita retiree health care rates shown on the previous page.

Kurt Dosson, ASA, FCA, MAAA

K+ D-



SECTION D

SUMMARY OF BENEFITS

Summary of Plan Provisions Employees Hired Prior to 3/14/1991

1. Benefit Eligibility Retirement after 10 years continuous, full-time service with the

Authority. Employees who elect to defer pension benefits are not

eligible.

2. Benefit Provisions Hospitalization (Blue Cross/Blue Shield):

> - Prior to Age 65: Retirees and eligible dependents are covered on the same basis as employees.

> - Age 65 or older: Retirees and eligible dependents are

covered as a supplement to Medicare.

Retirees and eligible dependents are covered on the Dental:

same basis as employees.

Retirees and eligible dependents are covered on the Optical:

same basis as employees.

Continued for lifetime of retiree in the amount of Group Life:

\$10,000.

3. Retiree Contributions None.

Spouses of retirees are eligible to continue to receive benefits for 4. Spouse Coverage

three years following the death of the retiree except for

hospitalization.



Summary of Plan Provisions Employees Hired 3/14/1991 to 12/31/2008

1. Benefit Eligibility Retirement after 10 years continuous, full-time service with the

Authority. Employees who elect to defer pension benefits are not

eligible.

2. Benefit Provisions Hospitalization (Blue Cross/Blue Shield):

> Prior to Age 65: Under 25 years of service - full coverage for retiree only. Over 25 years of service - full coverage for retiree and spouse.

Age 65 or older: Retirees and eligible dependents are covered as a supplement to Medicare.

Under 25 years of service - no coverage. Over 25 years Dental:

of service - Retirees and eligible dependents are

covered on the same basis as employees.

Optical: Under 25 years of service - no coverage. Over 25 years

of service - Retirees and eligible dependents are

covered on the same basis as employees.

Group Life: Continued for lifetime of retiree in the amount of

\$10,000.

3. Retiree Contributions None.

4. Spouse Coverage Spouses of retirees are eligible to continue to receive benefits for

three years following the death of the retiree except for

hospitalization, which continues for life of spouse if over 25 years

of service.



Summary of Plan Provisions Employees Hired after 1/1/2009

Members hired on or after January 1, 2009 are not covered under retiree hospitalization, dental, or optical plans, but are covered under the Authority's Retirement Health Savings Plan. Liabilities and expenses associated with the Retirement Health Savings Plan are not included in this report. Retirees with over 25 years of service are covered by group life insurance in the amount of \$10,000.

Members hired on or after January 1, 2013 are not covered under retiree hospitalization, dental, or optical plans, but are covered under the Authority's Retirement Health Savings Plan. Liabilities and expenses associated with the Retirement Health Savings Plan are not included in this report. These members are not eligible for group life insurance.





SUMMARY OF PARTICIPANT DATA

Total Covered Active Members* as of December 31, 2024 by Age and Years of Service

		Years of Service to Valuation Date						Totals
Age	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.
35-39				1				1
40-44				3				3
45-49				7	5	1		13
50-54				4	7	9	1	21
55-59				2	4	8	5	19
60-64				2	4	1	10	17
65 & Over			1	1	2	1		5
Totals			1	20	22	20	16	79

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

> Age: 54.8 Service: 24.7



^{*} Includes 2 individuals hired after 1/1/2009 who are eligible for retiree life insurance only. Individuals hired after 1/1/2013 are not included in the data.

Total Covered Inactive Members as of December 31, 2024 by Age

Number of Retiree and Beneficiary Contracts

	Opt-Out/ Ineligible*		Two-Person Coverage**	Total
Male	22	31	77	130
Female	15	43	9	67
Total	37	74	86	197

^{*} Includes 22 members who only receive life insurance.

^{**} Includes family coverage.

	Current Retirees ¹		
	Number of Those		
Age	Covered		
50-54	1		
55-59	4		
60-64	19		
65-69	46		
70-74	28		
75-79	23		
80-84	21		
85-89	9		
90-94	7		
95 +	2		
Totals	160		

¹ The number count of the current retirees does not include those who receive only life insurance.

The number counts above only include those retirees who have elected to receive retiree health care coverage through the Huron-Clinton Metropolitan Authority Retiree Health Care Plan.





Actuarial Methods as of December 31, 2024

Actuarial Cost Method. Normal cost and the allocation of benefit values between service rendered before and after the valuation date was determined using an Individual Entry-Age Actuarial Cost Method having the following characteristics:

- (i) The annual normal cost for each individual active member, payable from the date of employment to the date of retirement, is sufficient to accumulate the value of the member's benefit at the time of retirement; and
- (ii) Each annual normal cost is a constant percentage of the member's year by year projected covered pay.

Actuarial gains (losses), as they occur, reduce (increase) the Unfunded Actuarial Accrued Liability.

Financing of Unfunded Actuarial Accrued Liabilities. Unfunded Actuarial Accrued Liabilities (UAAL) (full funding credit if assets exceed liabilities) were amortized as a level dollar for the purposes of calculating the Actuarially Determined Contribution. The UAAL was determined using the actuarial value of assets and actuarial accrued liability calculated as of the valuation date.

Actuarial Value of Assets. Smoothed asset value that spreads market value gains or losses over a 5-year period.

Amortization Factors. The following amortization factors were used in developing the Actuarially Determined Contribution for the fiscal years shown:

	Fiscal Year Endir	ng December 31,
6.50% Interest	2025	2026
HCMA (Level Dollar)	10.3493	9.9899



Actuarial Assumptions as of December 31, 2024

The assumptions and methods are based, in part, on an experience study dated February 5, 2021 and approved by the Retiree Health Trust of the Huron-Clinton Metropolitan Authority on February 11, 2021. All assumptions are expectations of future experience, not market measures.

Current economic assumptions for the Plan are as follows:

Investment Return	6.50%
Wage Inflation	3.25%
Price Inflation	2.50%
Spread between Investment Return and Wage Inflation	3.25%
Spread between Investment Return and Price Inflation	4.00%

Disability Rates

Disability rates are used in the valuation to estimate the incidence of member disability in future years. These rates were first used in the December 31, 2016 valuation.

The assumed rates of disablement at various ages are shown below.

	% of Active Members Becoming
Sample _	Disabled within Next Year
Ages	Male or Female
25	0.00%
30	0.12%
35	0.16%
40	0.24%
45	0.46%
50	1.04%
55	2.14%
60	6.70%



Actuarial Assumptions as of December 31, 2024 (Continued)

The mortality rates utilized are based upon the Pub-2010 amount-weighted General tables, and include a margin for future mortality improvements projected using a fully generational improvement scale. The tables used are as follows:

- Pre-Retirement: Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- Healthy Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.
- Disability Retirement: Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Sample Attained	Pre-Retirement Future Life Expectancy (Years)*		Healthy Post-Retirement Future Life Expectancy (Years)*		Disabled Retirement Future Life Expectancy (Years)*	
Ages	Men	Women	Men	Women	Men	Women
55	34.15	36.18	30.67	33.45	22.86	25.60
60	29.25	31.15	25.94	28.59	19.67	22.30
65	24.47	26.22	21.43	23.85	16.71	19.01
70	19.82	21.38	17.15	19.31	13.87	15.62
75	15.27	16.67	13.22	15.07	11.10	12.34
80	10.86	12.12	9.74	11.25	8.53	9.40

^{*} Based on retirements in 2024. Retirements in future years will reflect improvements in life expectancy.



Actuarial Assumptions as of December 31, 2024 (Continued)

Retirement Rates

The following schedule of retirement rates is used to measure the probability of eligible members retiring during the next year.

Percent of Eligible Active Members Retiring Within Next Year

	Retiring Within Next Year			
Retirement	Less than 25	25 or More		
Ages	Years of Service	Years of Service		
55	1%	1%		
56	1%	5%		
57	1%	10%		
58	1%	10%		
59	5%	20%		
60	12%	20%		
61	12%	20%		
62	12%	30%		
63	20%	40%		
64	25%	50%		
65	60%	60%		
66	30%	30%		
67	30%	30%		
68	30%	30%		
69	30%	30%		
70	100%	100%		



Actuarial Assumptions as of December 31, 2024 (Concluded)

Rates of withdrawal from active membership were as shown below (rates do not apply to members eligible to retire and do not include separation on account of death or disability). This assumption measures the probabilities of members remaining in employment.

	Rates of Withdrawal		
Age	Male or Female		
25	7.40%		
35	3.40%		
45	1.40%		
55	0.20%		
57	NIL		



Miscellaneous and Technical Assumptions as of December 31, 2024

Administrative Expenses No explicit assumption has been made for administrative expenses.

Disability does not operate during retirement eligibility. **Decrement Operation**

Decrement Timing Decrements of all types are assumed to occur mid-year.

Eligibility Testing Eligibility for benefits is determined based upon the age nearest birthday

and service nearest whole year on the date the decrement is assumed to

occur.

Incidence of Contributions Contributions are assumed to be received continuously throughout the

year based upon the computed percent of payroll shown in this report,

and the actual payroll payable at the time contributions are made.

80% of males and 80% of females are assumed to be married at time of **Marriage Assumption**

decrement. Male spouses are assumed to be three years older than

female spouses for active member valuation purposes.

Assumed to be available for all covered employees on attainment of age **Medicare Coverage**

65. Disabled retirees were assumed to be eligible for Medicare coverage

at age 65.

Lump Sum Death Benefit was valued. **Life Insurance Coverage**

Health Care Coverage

at Retirement

The table below shows the assumed portion of future retirees electing one-person or two-person/family coverage, or opting-out of coverage

entirely.

		Two-Person/Family		
	One-Person	Electing	Continuing	Opt-Out
Male	30%	60%	100%	10%
Female	30%	60%	100%	10%





Schedule of Contributions Multiyear

Fiscal Year Ending	Annual Required Contribution	Actual Contribution*	
(1)	(2)	(3)	
12/31/2015 12/31/2016			
12/31/2017	\$ 1,415,660	\$ 2,149,750	
12/31/2018	1,395,565	1,500,000	
12/31/2019	1,086,078	1,100,000	
12/31/2020	1,060,774	1,060,774	
12/31/2021	248,174	249,261	
12/31/2022	216,310	216,310	
12/31/2023	0	0	
12/31/2024	0	0	
12/31/2025	120,599		
12/31/2026	93,988		

^{*} Total contribution includes portions paid by employer and employee. 2017 included an employee amount; the following years are only employer contributions.



Glossary

Accrued Service. The service credited under the plan which was rendered before the date of the actuarial valuation.

Actuarial Accrued Liability. The difference between (i) the actuarial present value of future plan benefits, and (ii) the actuarial present value of future normal cost. Sometimes referred to as "accrued liability" or "past service liability."

Actuarial Assumptions. Estimates of future plan experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and salary increases. Decrement assumptions (rates of mortality, disability, turnover and retirement) are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (salary increases and investment income) consist of an underlying rate in an inflation-free environment plus a provision for a long-term average rate of inflation.

Actuarial Cost Method. A mathematical budgeting procedure for allocating the dollar amount of the "actuarial present value of future plan benefits" between the actuarial present value of future normal cost and the actuarial accrued liability. Sometimes referred to as the "actuarial funding method."

Actuarial Equivalent. A single amount or series of amounts of equal value to another single amount or series of amounts, computed on the basis of the rate(s) of interest and mortality tables used by the plan.

Actuarial Present Value. The amount of funds presently required to provide a payment or series of payments in the future. It is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Actuarially Determined Contribution. The Actuarially Determined Contribution is the normal cost plus the portion of the unfunded actuarial accrued liability to be amortized in the current period. The Actuarially Determined Contribution is an amount that is actuarially determined in accordance with the requirements so that, if paid on an ongoing basis, it would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded actuarial accrued liability.

Amortization. Paying off an interest-bearing liability by means of periodic payments of interest and principal, as opposed to paying it off with a lump sum payment.

Governmental Accounting Standards Board (GASB). GASB is the private, nonpartisan, nonprofit organization that works to create and improve the rules U.S. state and local governments follow when accounting for their finances and reporting them to the public.



Glossary

Implicit Rate Subsidy. It is common practice for employers to allow retirees to continue in the employer's group health insurance plan (which also covers active employees), often charging the retiree some portion of the premium charged for active employees. Under the theory that retirees have higher utilization of services, the difference between the true cost of providing retiree coverage and what the retiree is being charged is known as the implicit rate subsidy.

Medical Trend Rate (Health Care Inflation). The increase in the cost of providing health care benefits over time. Trend includes such elements as pure price inflation, changes in utilization, advances in medical technology, and cost shifting.

Normal Cost. The annual cost assigned, under the actuarial funding method, to current and subsequent plan years. Sometimes referred to as "current service cost." Any payment toward the unfunded actuarial accrued liability is not part of the normal cost.

Other Post-employment Benefits (OPEB). OPEB are post-employment benefits other than pensions. OPEB generally takes the form of health insurance, dental, vision, prescription drugs, life insurance or other health care benefits.

Reserve Account. An account used to indicate that funds have been set aside for a specific purpose and are not generally available for other uses.

Unfunded Actuarial Accrued Liability. The difference between the actuarial accrued liability and valuation assets. Sometimes referred to as "unfunded actuarial accrued liability."

Valuation Assets. The value of current plan assets recognized for valuation purposes.





To: Board of Commissioners

From: Shedreka Miller, Chief of Finance Subject: Report – Monthly Financial Report

Date: May 5, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file this report as recommended by Chief of Finance Shedreka Miller and staff.

Attachment: April Financial Report



HURON-CLINTON METROPARKS APRIL FINANCIAL RECAP

MAY 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48814



METROPARKS.COM

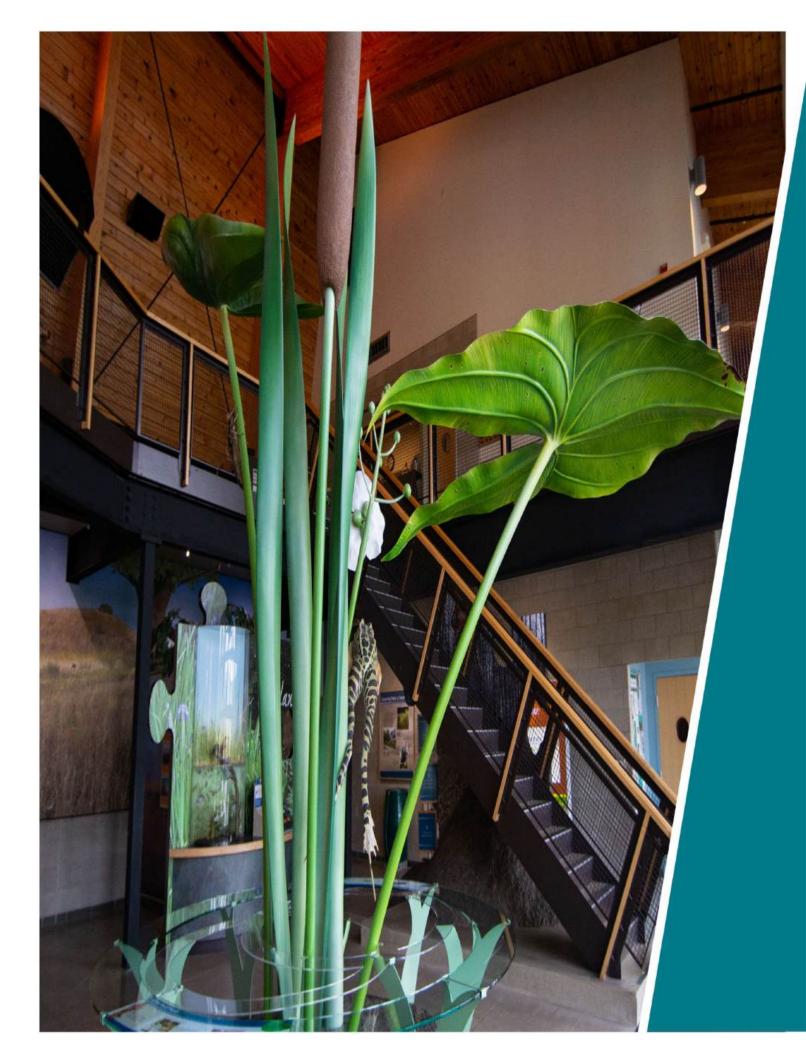


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EXECUTIVE SUMMARY

APRIL 2025 FINANCIAL RESULTS

Tax revenue for 2025 is expected to increase by \$2.7 million compared to last year. Year-to-date collections are slightly lower than the prior year. It is expected that all revenue will be collected.

For the month of April 2025, operating revenue decreased by \$113,254 or 5.2%. The year-to-date park operating revenue of \$4.8 million is \$322,437 lower compared to 2024 and

\$223,998 higher than the 5-year average. No other significant changes to administrative revenue took place during April.

Tolling decreased for both daily and annual sales in comparison to 2024. April daily permit sales are 13% lower than 2024 and annual permit sales are 3% lower than 2024. Year-to-date tolling revenue is \$168,084 or 6% lower than 2024 figures.



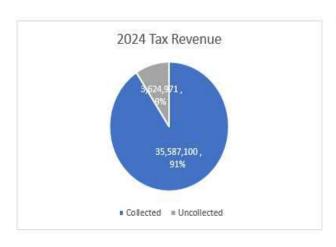
Tolling and golf are the largest contributors to park operating revenue in April 2025. Combined, tolling and golf made up 90% of park operating revenue. Tolling generated \$1.0 million, and golf added an additional \$794,549. All other park operating activities produced over \$212,000.

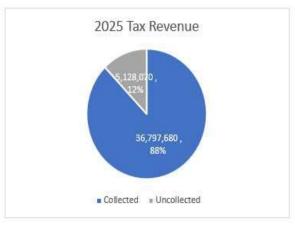
Overall, year-to-date general fund expenditures are \$5.1 million or 21.3% higher compared to 2024.

In summary, the Metroparks continue to be well positioned financially. Revenues are lower than last year but are still strong. April revenues are higher than the 5-year average, and expenditures remain within the planned budget.

ADMINISTRATIVE REVENUE

Metroparks administrative revenue consists of all revenue sources that are not generated directly by park operations. Tax revenue accounts for the majority and is the single largest source of revenue for the Metroparks. At the end of April, total tax revenue recognized by the Metroparks increased from 2024 by \$2.7 million. The amount of revenue collected as of April month end has decreased by 3% compared to 2024 April month end. In 2024 we had collected 91% of taxes owed. In 2025 that amount is lower at 88%.







PARK OPERATING REVENUE

BY ACTIVITY

The parks generated \$2.1 million in revenue during April 2025 compared to \$2.2 million in 2024. The 5-year average for operating revenue is \$1.8 million.

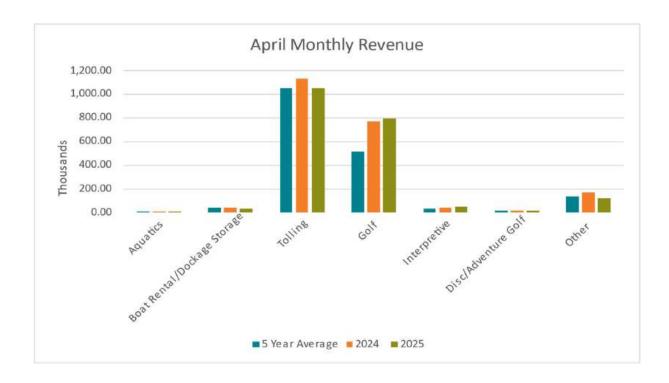
April park operating revenue decreased by \$113,254 or 5.2% compared to 2024 and increased by \$260,143 or 14.5% compared to the 5-year average.





Breaking down park operating revenue by the activity, the most significant source of revenue is tolling. The \$1.0 million generated was lower than 2024 by \$79,439 or 7% and lower than the 5-year average by \$6,031 or 1%.

Golf and other revenue were the second and third largest sources of operating revenue for the month. The other category consists of special events, camping, shelter reservations, facility rentals, and any additional leases/rentals. Golf revenue was higher than 2024 by \$24,763 or 3% and higher than the 5-year average by \$284,439 or 56%. Other revenue was \$47,434 or 28% lower than 2024 and \$16,561 or 12% lower than the 5-year average.

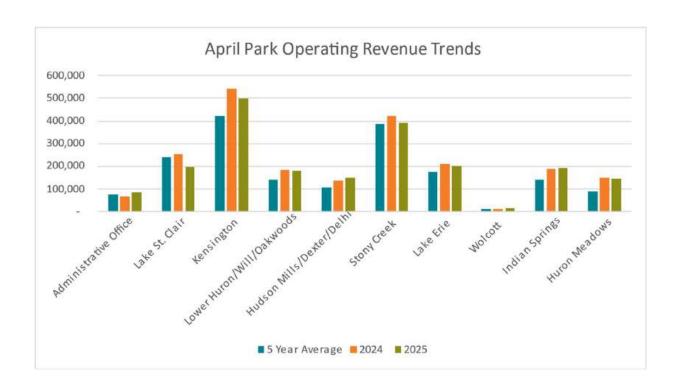


BY LOCATION

The parks generated \$2.1 million in operating revenue during April 2025 compared to \$2.2 million in 2024 and \$1.8 million for the 5-year average.

April 2025 operating revenue in total decreased compared to April 2024 by \$113,254 or 5.2% and increased by \$260,143 or 14.5% compared to the 5-year average. Kensington, Stony Creek, and Lake Erie generated the most revenue for April 2025. April operating revenue for Kensington, Stony Creek, and Lake Erie was \$497,587, \$392,124, and \$202,041.

In the chart below, the variance between 2025 and 2024 figures range between an increase of \$15,900 and a decrease of \$57,400. The variance between 2025 and the 5-year average ranges between an increase of \$74,800 and a decrease of \$43,300. The changes are reflected in the chart below:



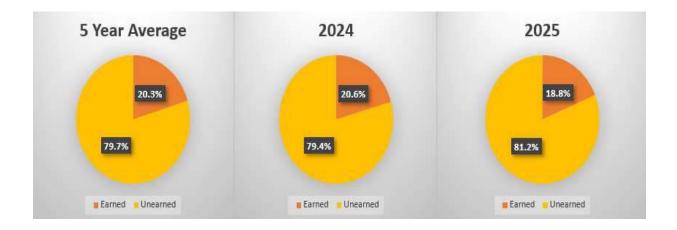
The following charts graphically represent the trends and shifts in annual and daily permit sales. Year-to-date annual permit sales for 2025 are down 1.5% from 2024. Annual permit sales for April 2025 decreased by 3% compared to 2024.



Daily permit sales in April decreased by 13% compared to 2024. Year-to-date daily permit sales for 2025 are 2% lower compared to 2024.



Considering year-to-date revenue, the parks show a decrease in revenue compared to the prior year and an increase in revenue compared to the 5-year average. The pie charts below reflect the revenue earned at the end of April compared to the budgeted revenue not yet earned.



At the end of April 2025, we have generated 18.8% of budgeted operating revenue earned. We were around 20.6% and 20.3% for 2024 and the 5-year average.

EXPENDITURES

ADMINISTRATIVE OFFICE

Overall, year-to-date Administrative Office expenditures are higher than 2024 by \$153,921 or 4%. Increases in wages and benefits make up 40% of the increase.

MAJOR MAINTENANCE AND CAPITAL

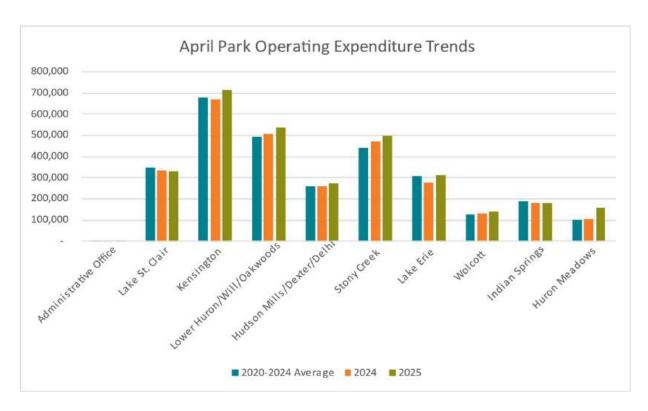
Approximately 81% percent of planned capital equipment and land acquisition purchases have been either paid for or encumbered. Payments during the month of April totaled \$515,905 or 14.7% of the budget.

As of the end of April, 26% of major maintenance projects have been either received or contracted for. April payments for major maintenance totaled over \$29,918 or 1.1% of the annual major maintenance budget.

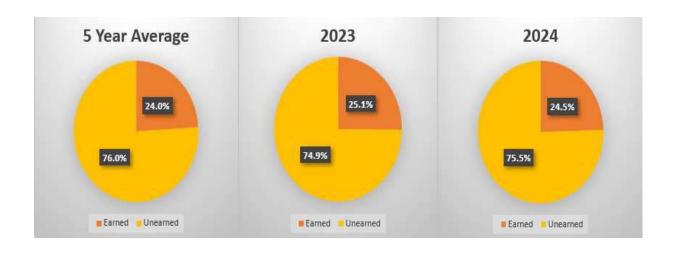
PARK OPERATIONS

Overall, year-to-date park operation expenditures are \$570,212 or 5.4% higher than the 2024 year-to-date level. Increases in wages and benefits make up 32% of the increase.

Looking at individual parks for the month of April, the variance in operating expenditures between 2025 and 2024 ranges between an increase of \$54,814 and a decrease of \$3,778.



At the end of April, we have used 24.5% of the annual budget, the amount was 25.1% for 2024 and 24.0% for the 5-year average.



HURON-CLINTON METROPOLITAN AUTHORITY



To: Board of Commissioners

From: Janet Briles, Chief of Planning and Development

Project Title: Planning and Development Department Monthly Update

Date: May 8, 2025

Action Requested: Receive and file

That the Board of Commissioners receive and file the Planning & Development Department Monthly Update as recommended by Chief of Planning and Development Janet Briles and staff.

Executive Summary

The following are highlights of the activities of the Planning & Development Dept for April 2025:

Project/Initiative Implementation

- Community Survey: We received 21 proposals from across the country for the Community Survey
 that will be conducted this summer. Of those 21 proposals, a panel interviewed 7 firms. Pending
 approval today, staff will begin working with the selected firm to develop questions for the community
 survey. Supports Strategic Plan Goal: Listen & Connect
- Received approvals from Harrison Twp Planning Commission, and Dexter Twp for the North Marina project at Lake St. Clair Metropark and the Pickleball courts at Hudson Mills Metropark, one pending from Van Buren Twp for the Off-Leash Dog Area at Lower Huron Metropark. Supports Strategic Plan Goals: Listen & Connect, Maintain & Invest
- Partnered with DZS on an e-recycling event at the Detroit Zoo for a 2-day event to divert electronics from going to a landfill. Over 1500 vehicles came out and filled up 4 ¾ semi-trailers! Supports Strategic Plan Goals: Listen & Connect, Maintain & Invest

Grant Applications

 Received extensions for both LWCF grants for Lower Huron Metropark; the Off-Leash Dog-Area Development, and the Walnut Grove Campground Renovations. Received extension for MNRTF grant for Dexter-Huron Launch.

Attachment: Planning & Development Department Monthly Update which includes

Monthly Grant Updates







PLANNING AND DEVELOPMENT MONTHLY REPORT

May 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48114



METROPARKS.COM

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SYSTEM-WIDE

Restoration – Linear feet or acreage of project impact for shoreline protected or restored, wetlands protected or restored, floodplain protected or mitigated

Invasive Species Management – Linear feet or acreage of project impact treating invasive species Habitat and Wildlife Protected – Linear feet or acreage of project impact for fish habitat, fish barriers removed or bypassed, species moved or avoided

Partnerships – Outside agency funding sources (total cost/sharing percentage)

Volunteers – Total number of volunteers/workdays

Grant/Foundation Funding – Total funding/match

Visitor Counts – Total number of visitors weekend/weekday

Best practices education – Project emphasizes educational and interpretational opportunities

Estimated cost – Total estimated or actual cost of project

Accessibility – Determine if facility or programs designed for accessibility (A) or if barriers (B) exist based on ADA checklist

Staff time – Total number of staff hours estimated

Administrative

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
	Community Survey RFP	Report		October	Interviewed 7/21 proposers, selected consultant on the May BOC agenda
ш	Tollbooth scanning reports	Report	4	Seasonally	Collaborated with several departments to put together Annual Visitation Report and Presentation
M-WID	Foundation administrative tasks	Various		Ongoing	Administrative tasks
SYSTEM-WIDE	Sign request processing/signage transition plans	Infrastructure/ Small Facilities	4	Ongoing	Administrative tasks – Updating Sign Manual, will be updating signage at Indian Springs and Bob White Trail at Lower Huron. Also updating Lower Huron Road Wayfinding signage. Funding for 2025 entry and facility signage.
	CAPRA Planning Ch. 3	Report		Ongoing	With new CAPRA standards the planning chapter is now #3
	Commemorative trees and benches	Various		Ongoing	Administrative tasks
	Grant Applications and Administration	Various	4	Ongoing	Lead multi-department effort to track and maintain grant associated tasks. Staff are drafting resources a grant plan for 2025-2030
	Metroparks Foundation Audit	Various	Finance	August	Assisting Finance with audit
	Special Parks District Forum	Organizing	Ops	June	Working with park staff, engineering, interpretive, and others to organize tours on Monday in the western district and Tuesday in the eastern and southern districts

SYSTEM-WIDE

HCMA Studies/Initiatives

Description	Dept. Input	Timing	Apr 2025 Actions
Mulch contract	0	Annually	Installs started in the Eastern District
ADA Transition Plan	787	December	Door improvements still underway from 2024. Discussions around 2025 priorities underway with DEI and each district
Stormwater Management Plan	Various	Ongoing	Provided consultants with top projects for white sheets, and provided input on plan.
Visitor count program	Various	Ongoing	Updating eco-counters to 4G. Contractor installing
Transit Access in Parks	Various	Ongoing	Initial discussions starting with LETS in Livingston County and WAVE.
Climate Action Plan	Various	Ongoing	Janet is lead on waste/recycling, Jay is lead on Water Quality. Assisting with Transportation
ESRI ArcGIS Administration	Various	Ongoing	Working with IT on piloting asset management software
Carbon Emissions Study (CIS)	Various	Ongoing	Working with CIS to provide utility ownership, GIS datasets

Grants/Fundraising

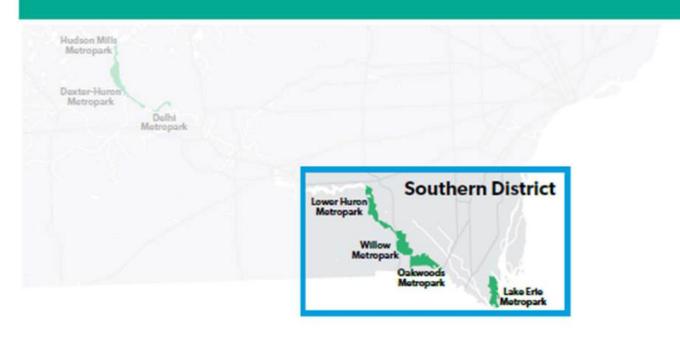
Description	Dept. Input	Timing	Apr 2025 Actions
DTE E-Fleet Program		Ongoing	Working on 2 rebates for Willow for \$8000

SYSTEM-WIDE

Project Implementation/Oversight

Description	Dept. Input	Timing	Apr 2025 Actions
Recycling	Various	Ongoing	Maintenance installed new stickers on recycling bins and dumpsters. Metroparks to partnered and volunteered with DZS at their event.
Metroparks Trail Connectors	Various	Ongoing	Developed funding and implementation plan and shared with HWPI. Submitted one-pager for funding for design engineering for Gap #1
MISGP Spotted Lanternfly Survey at IS, Ken, SC, & Wol	Ò	Ongoing	Project underway
Livingston Co. Trail Connectors – Engineering Design	Various	Through 2026	Hired PEA in 2024 to start TAP application for implementation. We have until August 2026 to secure construction funding, in order to use the funding we have secured for engineering. MDOT allowing use of early preliminary engineering funds to get NEPA/SHPO started
Early Learner Education Programming		Ongoing	Received 2 grants for '24-'25 school year—Young Foundation for Oakland County schools and PNC Foundation for schools across the region; PNC grant also includes a new teacher training program
Teacher Training Workshops		Ongoing	Training teachers in outdoor science explorations, mainly in Wayne County and establishing curriculum/materials loaner boxes through funding by the Russell Family Foundation
GOAL Education Programming		Ongoing	Received one grant from an anonymous source towards GOAL programming for '24-'25 school year; programming is ongoing
Next Cycle Composting	4	Ongoing	Concrete blocks arrived at Kensington, signs being developed with recipes for compost
Swim Program		Ongoing	CFSEM funded project for youth and adults in Wayne County; includes expanded lifeguard training programs. One pager submitted for funding through another funding source.

SOUTHERN DISTRICT





SOUTHERN DISTRICT

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
Wil	Willow Big Bend Fishing Area Renovation	Large Facilities	°	Ongoing	Grant agreement executed with DNR

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Mar 2025 Actions
Wil	Acorn Knoll Disc Golf	Large Facility	*	2025	Aggregate and concrete work to begin soon. Quotes received for parking lot striping. Temporary signage placed at tees until new signage is complete.
PH.	2020 LWCF - Walnut Grove Campground	Documentation	Various	To be completed by 9/30/25	Received extension, but still waiting on approved PSB documents.
LHu	2020 LWCF - Off-Leash Dog Area	Documentation	Various	To be completed by 9/30/25	Received extension, project out to bid
Oak	NOAA Dam Removal Feasibility Study	Large Facilities	÷	2024	Answering questions received by the public, incorporating comments into the draft feasibility study
	2021 TF- Cherry Island Trail Improvements	Large Facilities	[©] C	Extended project deadline 2025	Project out to bid – seeing if there's better pricing this year
	2021 GLRI-EPA Nonpoint Source Grant	Large Facilities	°¢	Through 2025	Green infrastructure work complete, and partnership ongoing with Wyandot of Anderdon Nations. NR will present 2025-2030 Grant opportunities aligned with Six Points restoration work cont'd.

SOUTHERN DISTRICT

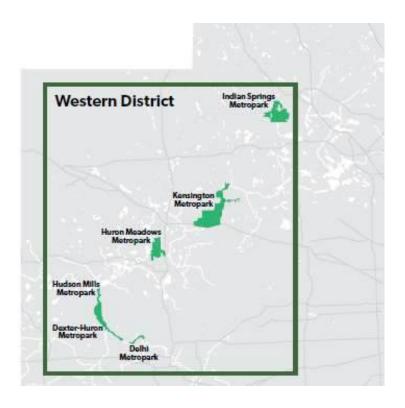
Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
Ë	Hike-Bike Trail / Great Lakes Way Trail	Plan	Various	2026	Will likely be submitting under LWCF in 2026
3	Adaptive Ballfield Concept Plan	Plan	4.	2025+ Conceptual planning process phase on hold	

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
LE	Marina building study	Large Facilities	**	2026	Included as a potential long-term waterways grant project in 5-Year Rec Plan

WESTERN DISTRICT





WESTERN DISTRICT

Administrative

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
Del	Border-to-Border trail design and construction	Large Facilities	Ò	Ongoing	Kiosks installed for B2B kiosks at HMI and Dexter-Huron
	Livingston County Parks and Open Space Advisory Committee	Partnership	4	Ongoing	Attendance at regular POSAC meetings
	Friends of the Lakelands Trail Steering Committee	Partnership	4	Ongoing	Represent HCMA as a participating steering committee member that meet monthly
SI	Revamping trail signage at Indian Springs	Planning	4	Ongoing	Meeting at Indian Springs on April 30 to discuss what signs can be ordered with this year's budget.

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2025 Actions
Del	Launch/Take-out Renovation	Large Facilities	Ŷ	2025	Staff time	PSB documents need to be approved by the DNR
	TAP Application for State Park to Metropark Connector	Planning	4	2025	Consultants	Starting Early Preliminary engineering, which can also be used for a TAP grant, due October 1st.

WESTERN DISTRICT

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
큠	2020 TF – Dex-Huron Accessible Launch	Large Facilities	\$	2025	Construction underway
Ken	Impact 100 – Seeding a Green Future	Plan		Ongoing	Helping teachers to prepare science lab to house hydroponic equipment
MH	Donor-initiated Pickleball courts	Large Facilities	*	Summer 2025	Approved permit from Dexter Twp, contractor selected, project commencing soon. Planning ordering signage.

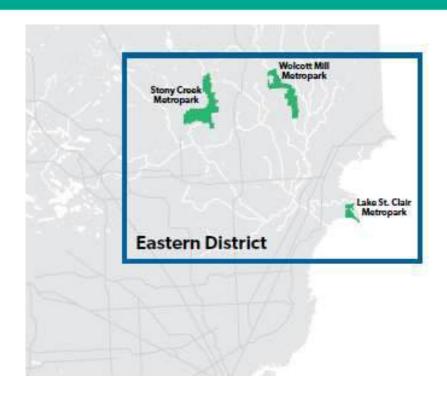
Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2025 Actions
₹.	New playground for 5-12 year olds	Small Facility	Various	June 2024	Staff time	Final inspections of site repairs satisfactorily completed. Project closed out, website updated.

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2025 Actions
HWill	Northwest Passage Feasibility Study Review	Plan	Various	Ongoing	Staff time	Discussed at kick-off meeting with non- motorized trail gap feasibility study to be considered as a connector trail
Ken	Equestrian Staging and Group Camp Improvements	Large Facilities	Various	2025	Staff time	Reviewed Equestrian Group comments and will proceed with park-wide evaluation of equestrian facilities. Staff meeting this month to discuss conceptual plans for group camp improvements in 2025.

EASTERN DISTRICT





EASTERN DISTRICT

Administrative

Description	Dept. Input	Timing	Apr 2025 Actions
LSCNC Feasibility Study	Various	Ongoing	Attended Charrette in April, waiting for cost proposals.

Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
	EGLE High Water Grant: Greening the Parking Lot	Large Facilities	*	Dec 2026	In design, grant extension granted through December 2026
ပ္က	DNR Waterways Grant/MEDC Grant for LSC North Marina	Large Facilities	Various	2026	Harrison Twp Planning Commission approved. Received MEDC grant extension. Bidding will occur this summer.
DST	NOAA B-Wet	Interpretive programming		Ongoing	Held 3 teacher workshops; planning activities with Mt. Clemens middle school
	LWCF grant for Bathhouse Renovation	Large Facilities	Various	2026	DNR recommended project for funding to NPS; should receive project agreement in about 6 months
SC	Phragmites grant from Great Lakes Commission	NR	NR	2024/2025	Six management units of phragmites at Inwood Trails receiving treatment in this funded study

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
0	Transit Planning for Access to LSC	Large Facilities	4	Ongoing	Met with SMART and they can no longer commit to opening it up year round, and have instead proposed partnership with Harrison Twp to increase ridership
20	'23 LWCF Daysail Area Trail	Small Facilities	4	March, 1 2027	RFP drafted for design engineering

EASTERN DISTRICT

Project Implementation/Oversight, Cont.

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
٥	2022 LWCF Stony Creek Reflection Trail Accessible Trail Development	Small Facilities	Ť	Through 2026	Design and permitting underway.
0	2022 LWCF- West Boardwalk Accessibility Improvements	Large Facilities	[©]	6/30/2026	RFP drafted for design engineering

Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Apr 2025 Actions
SC	Eastwood Beach and Landing Trail Connection	Plan	[*]	2024+	Study link between the Landing and Eastwood beach along lakeshore
	Small playground renovations	Small Facilities	Ops, Maint	2025	Waiting on contract documents.

WHAT'S NEXT?

	Description	Action Type
	Community Survey RFP for 5-Year Recreation Plan	Staff/consultants
	Metroparks Connectors – planning for funding	Staff/consultants
ь	Transit Access Evaluation	Staff
EASTERN DISTRICT	DZS and HCMA Strategic Partnership Plan	Staff
WESTERN DISTRCIT	Pickleball courts at Hudson Mills	Staff/Contractor
SOUTHERN DISTRICT	NOAA Dam Feasibility Study Acorn Knoll Disc Golf Course	Staff time







HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Jennifer Jaworski, Chief of Interpretive Services

Subject: Interpretive Services Monthly Report

Date: May 1, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file May 2025 Interpretive Services Report as recommended by Chief of Interpretive Services, Jennifer Jaworski and staff.



HURON-CLINTON METROPARKS

INTERPRETIVE SERVICES
MONTHLY REPORT

May 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48114



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STRATEGIC PLAN

WHAT GOAL & OBJECTIVE DOES THIS MEET?

Interpretive Services Update

LISTEN & CONNECT
 □ Create listening opportunities that help the Metroparks understand resident needs ☑ Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming □ Increase transparency and accountability for progress against goals and objectives through master and departmental plans that benchmark and measure progress ☑ Increase engagement with Metroparks services ☑ Increase access to Metroparks services for underserved communities with customized programming
MAINTAIN & INVEST
 □ Develop a formal partnership strategy using collective impact to amplify our resources and investments in Southeast Michigan and beyond □ Research opportunities for investment in capital projects ☑ Increase revenue from philanthropic and public sector sources □ Study revenue opportunities across current and new programs ☑ Build a portfolio of new services for hard to reach and underserved residents ☑ Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision
CONSERVE & STEWARD
☐ Create a resiliency plan for built and natural environment by December of 2023 ☐ Increase outdoor education opportunities with a focus of skill building for more effective and durable environmental stewardship

DESCRIPTION

Listen and Connect

Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming.

- Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science
- Get Out and Play
- Rain Gardens

Increase engagement with Metroparks services.

Community Outreach Events

Increase access to Metroparks services for underserved communities with customized programming.

- Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science
- GOAL Scholarship funding
- After school science clubs
- Science and Stewardship in the Heart of the Great Lakes

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Maintain and Invest

Increase revenue from philanthropic and public sector sources.

- PNC
- Young Foundation
- Anonymous
- Russell Family Foundation
- NOAA BWET

Build a portfolio of new services for hard to reach and underserved residents.

- Michigan Activity Pass
- Library Partnerships

Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision.

- Winter Workshop
- NNOCCI (National Network for Ocean and Climate Change Interpretation)

Conserve and Steward

Increase outdoor education opportunities with a focus of skill building for more effective and durable environmental stewardship.

Programming Connections to Strategic Plan & Climate Action Plan

COMMUNITY ENGAGEMENT

Library Network

Michigan Activity Pass

- The Michigan Activity Pass (MAP) program gives library card holders free and discounted access to museums and cultural amenities throughout the state. You can check out a daily Metroparks pass like you would a library book and redeem one MAP pass per week with your library card and have 7 days to use it after it's been checked out.
 - 624 passes were checked out in April 2025
 - o 313 redeemed in April 2025.
 - To compare to 2024 data
 - 566 were checked out in April.
 - 263 redeemed in April.





Students learned about the water and nutrient cycles that occur inside of the terrariums. Went outside to gather natural materials to finish their terrariums.

COMMUNITY ENGAGEMENT

Community Outreach Event Programming Below is a summary of the Community Outreach Event programming for the month of April.

Date	Event Name	Location	Organization	City	County	Zip Code	Particinants	Brief Description of Event
Buto	Evont Numo	Location	Organization	City	County	Jour	1 di dioipanto	Tabled event with information on upcoming MRG
		Cody Rouge Community	Cody Rouge Community					courses and native plant swaps/sales. Had furs with
4/5/2025	Cody Rouge Easter Event	Center	Center	Detroit	Wayne	48209	121	skulls and a craft for the kids.
			Harrison Township	Harrison				
4/5/2025	Eggsploration Part II	Harrison Township Library	Library	Township	Macomb	48045	25	Eggs ploration Part II
		Grosse Ile Nature and						
4/6/2025	Animals in Spring	Land Conservancy	GINLC	Grosse Ile	Wayne	48138	10	Nature Hike to look for animals on their property.
								Participants interacted with animal furs and viewed
		WCCCD, Ted Scott	Wayne County					taxidemry of mammals and birds of southest Michigan and
4/12/2025	Earth Day Event	Campus	Community College	Belleville	Wayne	48111	42	learned about the Metroparks and educational programs
, ,	,		, ,					Participants gardening education opportunities, about
								native plant species, and viewed taxidermy of mammals
4/12/2025	GreenFest	Detroit Zoo	Detroit Zoo	Royal Oak	Oakland	48067	368	and birds of southeast Michigan
								Participants gardening education opportunities, about
4/13/2025	GreenFest	Detroit Zoo	Detroit Zoo	Royal Oak	Oakland	48067	850	native plant species, and viewed taxidermy of mammals and birds of southeast Michigan
4/ 13/ 2023	dieenrest	Detroit Public Library:	Detroit 200	ROYAI OAK	Oakiailu	46007	630	and birds of southeast Michigan
4/21/2025	Eggsploration Part II	· · · · · · · · · · · · · · · · · · ·	Detroit Public Library	Detroit	Wayne	48210	16	Eggsploration Part II
4/21/2025	Eggspioration Part II	Collety	Detroit Public Library	Detroit	vvayne	40210	10	Eggspioration Part II
								Participants interacted with animal furs and viewed
		Farmington Hills Nature		Farmington				taxidemry of mammals and birds of southest Michigan and
4/22/2025	Earth Day Event	Center	Farmington Hills	Hills	Oakland	48334	451	learned about the Metroparks and educational programs
. /00 /000=			n 16 1	5 16 1				Participants learned about seed germination and made
4/23/2025	STEAM Night	Jane Addams Elementary	Redford	Redford	Wayne	48239	81	seed necklaces
. /05 /0005	0. 01 . 5 .1 5 .						4075	Van walk through with Mammal pelts/Cold blooded
4/25/2025	St. Clair Earth Fair	Goodells County Park	St. Clair County Parks	Goodells	St. Clair	48027	1075	creatures displayed
4/26/2025	St. Clair Earth Fair	Goodells County Park	St. Clair County Parks	Goodells	St. Clair	48027	728	Van walk through with Mammal pelts/Cold blooded creatures displayed
			Romulus Library	Romulus		48027	4	Interpretive Presentation about pollinators
4/ 20/ 2025	Planting Seeds for Clean Water	Romulus Public Library	Hamtramck Parks	ROHIUIUS	Wayne	40174	4	Presentation about wetland plants and rain gardens
4/27/2025	Pollinators	Hamtramek		Hamtramek	Marino	48212	40	for families
4/2//2025	Polimators	Hamtramck	Conservancy	Hamtramck	Wayne	48212	40	Van walk through with Mammal pelts/Cold blooded
4/26/2025	Forth Day Fortival	Nankin Mills Park	Wayna County Barks	Westland	Marino	48185	313	, ,
4/20/2025	Earth Day Festival	ivankin iviilis Park	Wayne County Parks	westiand	Wayne	48185	4124	creatures displayed
							4124	

Farm Egg Scramble at Wolcott Mill Metropark Farm Center. The event was sold out with 400 participants.



PROGRAMMING

Below highlights the programming hours held at each of the Interpretive Centers as well as programming conducted by the Community Outreach Interpretive staff.

School Programming at Interpretive Center

Number of school programs hours: 235 Number of students: 7,099 students

Public Programming

Number of programs hours: 154

Number of participants: 4,348 participants

Out of Park Programs

Number of programs hours: 6

Number of participants: 1,164 participants

Senior Programs:

Number of program hours: 10

Number of participants: 142 participants

Scout Programs:

Number of programs hours: 10

Number of participants: 172 participants

Outreach Programming

School Programs

Number of school programs hours: 195 Number of students per hour: 6,072 students

Events

Number of event hours: 27

Number of participants: 3,199

TOTAL Programs Hours: 637 TOTAL Participants: 22,196





JRK 8th Grade students participated in the Eggs 2 program. The students hatched 4 chicks.

PROGRAMMING

More Programming Connections to Strategic Plan

Detroit Zoo Partnership

Detroit Zoo Conservation students monitored a vernal pool for the Vernal Pool Patrol community science. This program gives student's hands-on experience with real world conservation issues, research, and stewardship.

Community Outreach staff participated at Greenfest at the Detroit Zoo promoting upcoming climate programming like Earth Week Virtual Happy Hour.



Detroit Zoo Conservation Students exploring vernal ponds.

Teacher Workshops

NOAA BWET teacher workshops continue as does training for the investigation learning boxes.

Earth Day Clean Ups

Wolcott Mill Metropark Farm Center hosted Clinton Clean Up in partnership with the Clinton River Watershed Council. They collected 46.5 lbs. of trash.

Lake St. Clair Metropark partnered with Michigan League of Conservation Voters, over 300 lbs. of trash and recycling removed from the park.



NOAA BWET grant teacher workshop.

GRANTS

Grants Ongoing

1. PNC \$7,500, Supporting Science Discovery in Early Learners

The project will offer early childhood teachers engaging science-based education programs at schools where at least half of the children are eligible for the National School Lunch Program. Programs will leave children with positive science experiences and give teachers programs that integrate into their curriculum needs.

A quantitative goal is to provide an average of 2 - 3 school visits per week during the school year to under-resourced schools in the Metroparks service area (Livingston, Macomb, Oakland, Washtenaw, and Wayne counties) to achieve 83 programs per year. At this level the Mobile Learning Center will reach approximately 1,500 children with programs, assuming class sizes of about 18 students based on last year's program numbers.

- 2. Young Foundation: \$2,500, Growing Excitement for Science in Early Learners
 The project provides early childhood teachers with engaging science-based education
 programs at schools where at least half of the children are eligible for the National School
 Lunch Program, with a focus on Oakland County. Programs will leave children with positive
 science experiences and give teachers programs that integrate into their curriculum needs.
 Teachers will receive a pre-visit video to prepare students for the classroom visit and a followup program survey.
- 3. Anonymous: \$10,000 for Get Out and Learn Scholarships
 Get Out And Learn offers scholarships to cover transportation for in-person field trips or
 outreach programs at your school. All program fees are included in the scholarship in addition
 to the cost of transportation to and from a Metropark. Qualifying schools must have at least
 50% of their students eligible to receive the federal free and reduced lunch program.
- 4. Russell Family Foundation: \$46,100, Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science

The Supplemental Science project is an outflow of the Supplemental Science Lessons project and is created to help teachers integrate experiential learning techniques that follow the NGSS into the classroom while sparking curiosity and excitement in their students. It meets the demand for Supplemental Science Lessons by providing teachers with no-cost training, outdoor experiences, and the tools necessary to integrate lessons into their science curriculum through a series of five workshops. Part of the project also involves the creation of "Investigation Boxes" that will include lessons, and the materials needed to conduct the lessons in their classrooms or schoolyard.

- 5. NOAA BWET: \$77,610 Science and Stewardship in the Heart of the Great Lakes

 The primary goal of the project is to develop environmentally minded middle school students
 that have the knowledge and inclination to be stewards of their local watershed and recognize
 its place in the Great Lakes watershed. Under this goal, emerges two subgoals of the project:
 - To develop in MCCSD middle school students, a lifelong connection to the Great Lakes, an understanding of the many roles and responsibilities each person has in stewardship of local and global environments, and how the practices of science can empower an understanding of and solve complex environmental challenges such as climate change.
 - To develop in middle school teachers at MCCSD and across southeast Michigan, the knowledge and confidence about Great Lakes watersheds, climate change science, and incorporating MWEEs to support authentic student engagement.





To: Board of Commissioners

From: Artina Carter, Chief of Diversity, Equity and Inclusion

Subject Report - DEI Monthly Update

Date: May 1, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the May 2025 DEI report as recommended by Chief of Diversity, Equity and Inclusion Artina Carter and staff.

Attachment: DEI Report



HURON-CLINTON METROPARKS DEI MONTHLY REPORT

May 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48114 HURON-CLINTON METROPARKS

METROPARKS.COM

STRATEGIC PLAN

DEI

WHAT GOAL & OBJECTIVE DOES THIS MEET?

LISTEN & CON	NECT
☐ In pr ☑ In m ☐ In	create listening opportunities that help the Metroparks understand resident needs increase access to Metroparks services for Wayne County and City of Detroit with a physical resence and customized programming crease transparency and accountability for progress against goals and objectives through naster and departmental plans that benchmark and measure progress increase engagement with Metroparks services increase access to Metroparks services for underserved communities with customized rogramming
MAINTAIN & IN	IVEST
in R In S Cr	evelop a formal partnership strategy using collective impact to amplify our resources and evestments in Southeast Michigan and beyond research opportunities for investment in capital projects recease revenue from philanthropic and public sector sources tudy revenue opportunities across current and new programs uild a portfolio of new services for hard to reach and underserved residents reate a talent strategy to attract and retain the intellectual and human capital needed to chieve the vision
CONSERVE &	STEWARD
□ In	reate a resiliency plan for built and natural environment by December of 2023 ncrease outdoor education opportunities with a focus of skill building for more effective and urable environmental stewardship

STRATEGIC PLAN

WHAT GOAL & OBJECTIVE DOES THIS MEET?

Listen & Connect

- Create listening opportunities that help the Metroparks understand resident needs
 - Serving on Review Team for Community Needs Assessment

Maintain & Invest

- Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision.
 - Working with HR to assess seasonal employment data to develop sustainable recruitment strategies.
- Climate Action Plan (CAP); subcommittees meetings (subcommittees include)
 - Reviewed Climate Action Plan committee guidance document
 - Education (Maria and Shelby)
 - Attended April lunch and learn on "Keep it Clean" campaign
 - Attended "Beautiful Minds" Neurodiversity Conference at UM (Shelby)
 - Completed Certified Neurodiversity Professional Training (All)

DEI DEPARTMENT

MISCELLANEOUS

- Developing community data report for Metroparks' service area
- Served on Review and Interview Teams for Community Needs Assessment vendor
- Working with Human Resources to assess seasonal employment data to develop sustainable recruitment strategies.
- Completed updates to the DEI webpage
- Attended April Operations meeting
- Attended Michigan Alliance for Cultural Accessibility quarterly meeting to discuss initiatives and interacting with people who are Deaf, Deaf Blind and Hard of Hearing.
- Wrote and shared DEI-FYI on Autism for Autism Acceptance Month.
- Supported Earth Week virtual happy hour event hosted by Interpretive Services.
- Interviewed on "Because People Matter" podcast with Dr. Helen Fagan
- Participated in interview of Finance Administrative Assistant
- Developed SOP on Metroparks' Committees and Teams
- Attended Youth Engagement meeting w/ DRFC
- Met with new Attorney for DEI efforts

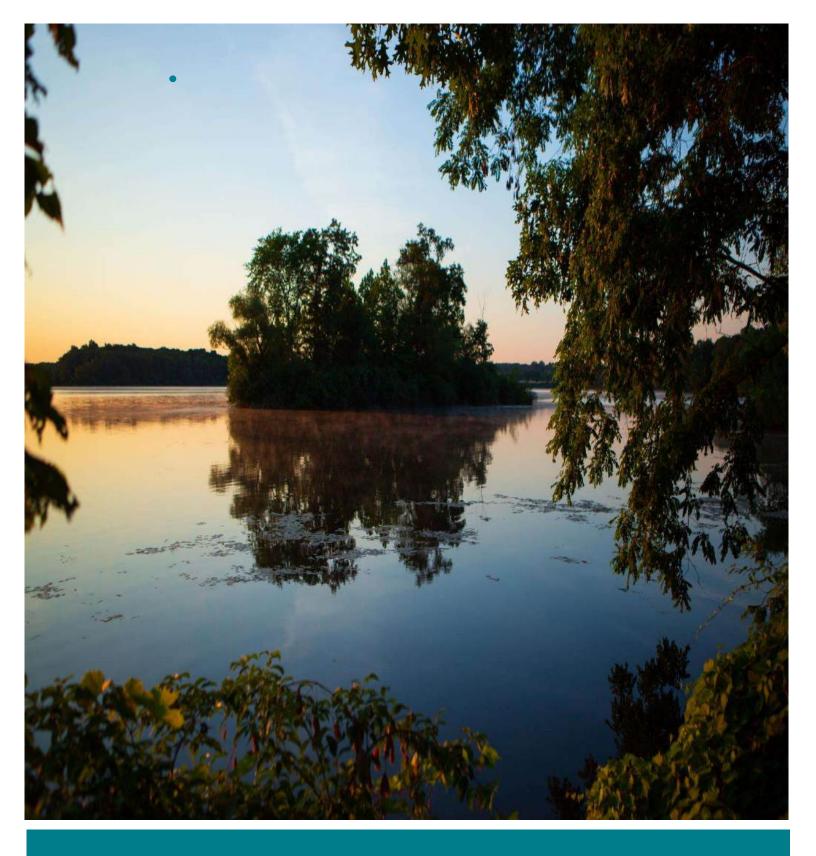
CROSS-DEPARTMENT COLLABORATIONS

- Collaborating with Lake St. Clair Metropark staff, Interpretive Services and Marketing on June event
- Connected Interpretive Services with representative of the Alzheimer's
 Association (of Macomb County) to discuss possible partnership events
 for seniors and their caregivers
- Participated on Flat Rock dam subcommittee
- Participated in the Volunteer Program Listening session, hosted by the Marketing department
- Active membership on Special Park District Forum committee
 - > Attended internal planning meetings
 - Attended Inclusion and Accessibility subcommittee meeting

- Active membership on the Recreation Programming committee
 - > Serving on the Recreation Programming committee oversite team
 - > Assisted with MetroBarks event at Stony Creek
- Active membership on Climate Action Committees
 - > Steering committee
 - > Finance
 - > Education and Engagement
 - > Preservation and Conservation of Natural Resources

COMMUNITY COLLABORATIONS

- Attended SEMCOG ADA advisory group meeting
- Collaborated with the Sterling Heights Public Library on their Juneteenth and Summer Reading Kckoff events







HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Katie Carlisle, Chief of Natural Resources and Regulatory Compliance

Subject: Natural Resources Monthly Report

Date: May 2, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file May 2025 Natural Resources Report as recommended by Chief of Natural Resources and Regulatory Compliance, Katie Carlisle, and staff.



NATURAL RESOURCES MONTHLY REPORT

MAY 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48814



METROPARKS.COM

WHAT GOAL & OBJECTIVE DOES THIS MEET?

LISTEN & CONNECT
 □ Create listening opportunities that help the Metroparks understand resident needs ☑ Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming ☑ Increase transparency and accountability for progress against goals and objectives through master and departmental plans that benchmark and measure progress □ Increase engagement with Metroparks services □ Increase access to Metroparks services for underserved communities with customized programming
MAINTAIN & INVEST
 Develop a formal partnership strategy using collective impact to amplify our resources and investments in Southeast Michigan and beyond Research opportunities for investment in capital projects Increase revenue from philanthropic and public sector sources Study revenue opportunities across current and new programs Build a portfolio of new services for hard to reach and underserved residents Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision
CONSERVE & STEWARD
Create a resiliency plan for built and natural environment by December of 2023 Increase outdoor education opportunities with a focus of skill building for more effective and durable environmental stewardship

DESCRIPTION

Listen & Connect

Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming

Natural Resources continue to collaborate with City of Detroit Parks. A spring
prescribed burn was completed at Palmer Park and planned for Callahan Park.
Site visits are ongoing with Detroit staff in order to best collaborate on
stewardship projects.

Increase transparency and accountability for progress against goals and objectives through master and departmental plans that benchmark and measure progress

- We are drafting a Tree Standards and Site Restoration Plan, which will be used collaboratively between operations and other departments on projects throughout the park system. This document also helps achieve several Climate Action Goals.
- Staff updated the Mow Plan, which designates areas throughout the park as regular mow, annual mow, and natural area. The reduction of regular mow areas and the improvement of natural areas supports several Climate Action Plan objectives.

Conserve & Steward

Increase outdoor education opportunities with a focus of skill building for more effective and durable environmental stewardship

 Natural Areas Crew hosts monthly volunteer workdays that are open to the public. At these workdays, volunteers learn about invasive species, the importance of managing them, and some best practices for taking care of their landscape.

SYSTEM-WIDE

ADMINISTRATIVE & COMPLIANCE

- Collaboration with City of Detroit General Services continues. This month, staff
 oversaw the contractor prescribed burn at Palmer Park. This was the first burn in
 the woodland in recent history. Additionally, staff from HCMA, Detroit General
 Services, and Friends of Rouge Park met for a site visit at Rouge Park and
 discussed best ways to collaborate on stewardship work this year and years
 ahead.
- Review and inspection of stormwater infrastructure as part of MS4 permit is ongoing and staff is working with Purchasing to plan for spring cleanouts of catch basins.
- Ordering and installation of eyewash stations through the park system is ongoing.
- Julie McLaughlin, NR Coordinator, lead a training for interpretive staff on vegetation monitoring, which included an update to using Survey123 for data collection in place of paper forms.



Figure 1: Natural Resources staff met with City of Detroit and Friends of Rouge Park to collaborate on stewardship work at Rouge Park.

WESTERN DISTRICT

DEXTER-HURON METROPARK

 Natural Areas Crew chemically treated early spring invasive plants like garlic mustard and dames rocket.

KENSINGTON METROPARK

- Natural Resources Crew continued working throughout the Black Locust disc golf course on brush mowing and tree removal. Additionally, they completed a large woodland prescribed burn.
- Michigan Natural Features Inventory surveyed for Eastern Massasauga Rattlesnake throughout the park. This is the second year of the study.
- Natural Areas Crew hosted two volunteer workdays at Kensington in celebration of Earth Day one for the public and one for a private group from Rolls Royce.

INDIAN SPRINGS METROPARK

 Michigan Natural Features Inventory surveyed for Eastern Massasauga Rattlesnake throughout the park. This is the second year of the study.



Figure 2: Snake surveys have begun at multiple parks and will continue through fall.

EASTERN DISTRICT

STONY CREEK METROPARK

- Natural Resources Department completed a prescribed burn in the median grassland near the tollbooth. These areas were seeded in 2009 with native plants. The goal of prescribed burning is to maintain grasses and flowers and deter shrubs from becoming dominant. Follow-up work will include seeding with more native species.
- Natural Resources and Operations staff met to discuss multiple projects around the park such as trail erosion, shoreline installation, and maintenance of recently completed projects.
- Natural Resources Crew removed and trimmed hazardous trees around high-traffic areas including the campground and playgrounds.

LAKE ST CLAIR METROPARK

 Natural Resources and Operations staff met to discuss ongoing projects throughout the park including let it grow zones and shoreline restoration.



Figure 3: Natural Resources staff monitor a prescribed burn at Stony Creek Metropark.

SOUTHERN DISTRICT

OAKWOODS METROPARK

• Natural Resources Department and a contractor both completed prescribed burns in the grasslands (NR) and nature center woodland (contractor). This was the first burn in the woodland in recent history.

LAKE ERIE METROPARK

 Natural Areas Crew hosted a group of volunteers from Rolls Royce. In celebration of Earth Day, they helped the environment by removing invasive shrubs.



Figure 4: Volunteers from Rolls Royce removed invasive shrubs from a woodland at Lake Erie Metropark in celebration of Earth Day.

WHAT'S NEXT?

SYSTEM-WIDE

- Drafting Tree Standards and Site Restoration Plan, with assistance from Climate Action subcommittee.
- Coordinating the installation of eyewash stations and safety showers for facilities throughout the system.
- Natural Areas Crew will assist with inspection of stormwater infrastructure such as catch basins and outlets.
- Removal of spring invasive species such as garlic mustard and dames rocket through mechanical and chemical control at all parks.

EASTERN DISTRICT

- Natural Resources Crew will continue to trim and remove hazardous trees throughout the Eastern District.
- Public Workday planned for May 17 at Wolcott Mill Metropark, which will focus on hand pulling invasive flowers like garlic mustard.
- Installation of natural shoreline at Stony Creek's Eastwood Beach in collaboration with the Michigan Natural Shoreline Partnership.

WESTERN DISTRICT

Various prescribed burn units at Hudson Mills Metropark to be completed in May.

SOUTHERN DISTRICT

 Site visits with operations and interpretive staff to discuss NR projects throughout the parks.



To: Board of Commissioners

From: Danielle Mauter, Chief of Marketing and Communications

Subject: April Marketing Report

Date: 5/2/2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file April Marketing Report as recommended by Chief of Marketing and Communications, Danielle Mauter, and staff.



HURON-CLINTON METROPARKS MARKETING REPORT

April 2025

Administrative Office 13000 High Ridge Drive Brighton, MI 48814



METROPARKS.COM

APRIL 2025

April Campaigns

Keep it Clean + Earth Day

In the month of April we launched our 'Keep it Clean' campaign on Earth Day to draw awareness around Climate Action Plan related topics. This campaign is part of our Climate Action Plan education goals. The campaign was initially generated to help curb the issue of excessive litter in the parks that staff were experiencing. It has grown to include multiple key topics and action and will focus on using engaging graphics and short, digestible, calls to action to inform and instruct visitors on how they can support Metroparks' Climate Action items and why they should care about the actions we are taking. The primary communications topics under this campaign for 2025 include:

- Keep it Clean pick up your trash, use sustainable party options, don't use balloons or confetti
- Keep it Clean mixed recycling now available, keep it quality.
- Don't feed wildlife for their safety and yours
- Let it Grow zones and stormwater management efforts
- Climate Classroom public programs related to Climate Action topics, resources for teachers and our Climate and Environment Blog
- Reducing Carbon Emissions sharing stories of projects aimed at reducing carbon footprint like electric golf carts, electric vehicles, carbon study, etc.

Campaign includes a custom new webpage that launched on Earth Day: https://www.metroparks.com/keep-it-clean/

Also includes organic email and social posts featuring illustrations with a bit of humor, paid advertising around major summer holiday weekends targeting trash and recycling messages and a future social media photo op art installation with a recycling message.











MetroBarks: Paws, Pose & Play Days

The campaign for these April events launched in March. Advertising included a mix of social and digital ads as well as email blasts and outreach to past vendors and partners. Both events include a registration component for professional photos and a "walk-in" element for other activities. Weather was chilly, but both events had decent turnout. Stony Creek's event had some media presence.

Golf

Our Golf campaign launched in April with a variety of social and digital ads alongside organic email blasts. Golf tee times are highly weather dependent and our cooler spring than last year has resulted in slightly lower numbers than 2024, but still a solid start to the season.

Water Aerobics

Our campaign around Lake St. Clair Water Aerobic classes launched in April with a short run of social media ads and email blast. Both sessions are now full.

Campaigns Launching in May

- More to See. More to Do.
- Summer General Branding
- Family Campouts
- Trail Challenge (Photo of the really exciting new tumbler incentives for this program is included in the last page of report)
- Summer swim lessons
- Youth golf clinic
- Summer concert series
- Kids fishing tournaments

Media Highlights



Some major news features included:

 Flat Rock Dam Feasibility Study - https://www.freep.com/story/news/local/michigan/wayne/2025/04/25/huron-clinton-metroparksflat-rock-huron-township-dams/83274317007/

https://www.thenewsherald.com/2025/04/25/flat-rock-dam-ownership-now-offered-to-flat-rock-huron-township/

https://www.clickondetroit.com/news/local/2025/04/21/officials-consider-removing-historic-flat-rock-dam-amid-environmental-concerns/

• Earth Day Coverage - https://www.secondwavemedia.com/concentrate/features/metroparks-highlight-new-and-expanded-climate-initiatives-for-earth-day.aspx

https://www.macombdaily.com/2025/04/17/earth-day-activities-kick-off-saturday-at-huron-clinton-metroparks/

Projects On-Going

In addition to major ad campaigns, marketing staff are working on a variety of projects:

- Volunteer program redevelopment staff are hosting listening sessions and data gathering about challenges and opportunities under our current program as well as evaluating other organization's programs to support redevelopment moving forward. Marketing Plan goal set July as the target date to complete redevelopment and relaunch program.
- Executing Winter/Spring Everyone in the Pool swim lessons
- Planning out Summer Everyone in the Pool swim lessons
- Continuing the BTSV (Behind the Scenic Views) social media video series featuring staff voices
 https://www.linkedin.com/feed/update/urn:li:activity:7323753425865768960
- Special Park Districts Forum registration details and launch
- Flat Rock Dam Feasibility Study project communications planning
- Working through details for the 2025 Trail Challenge program
- Participating on internal committees: CAP, Recreational Program Committee, individual event planning committees
- Executing details of Physical Education field trips with DPSCD
- Creating the plan for guerilla marketing efforts in 2025 and starting those arrangements
- Pitching and selling sponsorships for additional revenue under new marketing plan goal.
- Setting logistics and details for general brand commercial development and general brand campaign additions with new media partnerships.

Everyone in the Pool Updates

Summer swim lesson partnerships that were large enough to require board approval were brought to the board in March. Since that time, the following updates have also been finalized and added to summer:

- Rutherford Pool will partner with us to provide 196 lessons in July and August
- We have begun selling sponsorships for the Everyone in the Pool program and have so far secured \$3,000 through those efforts.
- We received unexpected donations of a little over \$9,000 from donor advised funds and \$1,000 from an individual's estate to support the Everyone in the Pool program.
- We have set up plan for major media moments in May and June alongside national water safety month.
- Oakland County Parks & Recreation will partner to provide 80 lessons in July at Waterford Kettering Pool to Pontiac partner groups
- Whitmore Lake wrapped up its youth lessons for all 1st though 4th graders, serving 110 participants as part of their school day









HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners

From: Mike Henkel, Chief of Engineering Services

Project No: 506-21-501

Project Title: Off-Leash Dog Area Development

Project Type: Capital Improvement

Location: Lower Huron Metropark, Oakland County

Bids Received: May 1, 2025 Date: June 30, 2021

Action Requested: Motion to Approve

That the Board of Commissioners award Contract No. 506-21-501 to the low responsive, responsible bidder, Best Asphalt, Inc., in the amount of \$563,758.60 and transfer \$232,958.60 from project 512-22-244 Cherry Island Nature Trail to cover the cost of the project as recommended by Chief of Engineering Services Mike Henkel and Staff.

Fiscal Impact: The project is budgeted in the amount of \$330,800.00 and is over budget in the amount of \$232,958.60 which can be funded from the Cherry Island Nature Trail project for a total project amount of \$563,758.60. The project will be partially funded by a \$165,400.00 from the Land and Water Conservation Fund Grant. The Cherry Island Nature Trail project will not be constructed at this time due to high bid cost.

Scope of Work: The project includes earth excavation, asphalt removal and installation, placing concrete pavement, aggregate walkway construction fencing, site furnishings, tree plantings, water bottle filling station, building demolition, and site restoration.

Background: The project will be constructed on the site of the previous par 3 golf course that closed in 2018. The project involves the development of an accessible off-leash dog area to comprise: 1) fencing for 2 areas of nearly 3.9 acres for large dogs and 2.3 acres for small dogs and associated entry gates; 2) accessible concrete path from the parking lot to the bullpen area; 3) concrete bullpen with water bottle/pet filling station, benches, and dog waste stations; 4) accessible aggregate surface in each high traffic areas 5) concrete area for accessible unisex portable toilets 6) Demolition of small golf building.

	<u>Contractor</u>	City	<u>Amount</u>
1	Best Asphalt., Inc	Romulus	\$563,758.60
2	KAB Enterprises, Inc.	Lincoln Park	\$623,590.94
3	Erie Construction LLC	Woodhaven	\$637,055.00

4	DMC Consultants	Detroit	\$852,129.19

Budget for Contract Services

Off-Leash Dog Area Development \$330,800.00

\$232,958.60

Total \$563,758.60

Work Order Amount

Contract Amount

Best Asphalt, Inc. \$563,758.60
Contract Administration \$10,000.00
Total Proposed Work Order Amount (Rounded) \$573,758.60

This project was reported and publicly advertised in the following construction reporting outlets: Michigan Intergovernmental trade network, MITN; Construction Association of Michigan, Construction Connect, Washtenaw Contractors Association, Builders Exchange of Lansing and Central Michigan.





To: Board of Commissioners

From: Janet Briles, Chief of Planning and Development Regarding: Flat Rock Dam Impoundment Dock/Seawall Policy

Date: May 8, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the *Flat Rock Dam Impoundment Dock/Seawall Policy* as recommended by Chief of Planning and Development Janet Briles and staff.

Fiscal Impact: The licensing agreement has no fiscal impact.

Background: The Huron-Clinton Metroparks owns the bottomlands and some shoreline within the Flat Rock Dam Impoundment. This policy will identify the Terms and Conditions governing the installation, permitting and use of any permanent dock, temporary dock, boatlift or seawall that is placed on the Metroparks property. These terms and conditions are general and apply to any person or entity desiring to install and/or use infrastructure located on Metroparks property.

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Huron-Clinton Metroparks Flat Rock Dam Impoundment Dock/Seawall Policy

The Huron-Clinton Metropolitan Authority (the "Authority") owns the bottomlands, and some shoreline located within the Flat Rock Dam Impoundment (the "Authority Property"). Digital copies of property boundary surveys are available at https://www.metroparks.com/wp-content/uploads/2025/02/Appendix-J-Property-Boundary-ExhibitsCOMPRESSED.pdf. This policy will identify the Terms and Conditions governing the installation, permitting and use of any permanent dock, temporary dock, boatlift or seawall (the "Infrastructure") that is placed on the Authority Property. These Terms and Conditions are general and apply to any person or entity (the "Adjacent Property Owner") desiring to install and/or use Infrastructure located on Authority Property. This policy is intended to provide a summary of the Licensing requirements to install or maintain any Infrastructure on Authority Property but shall not be deemed to merge with the licensing agreement.

Permit

No Adjacent Property Owner shall be permitted to install or use any Infrastructure on Authority Property without obtaining a permit that is duly issued by the Michigan Department of Environment, Great Lakes, and Energy ("EGLE") or other appropriate permitting agency, including but not limited to the local municipal entity with jurisdiction to issue construction or similar permits (the "Dock or Seawall Permit").

Licensing Agreement for Dock and Seawall Use

Prior to seeking to obtain a Dock or Seawall Permit, the Adjacent Property Owner shall be required to (1) execute a Licensing Agreement for Dock and Seawall Use (the "Licensing Agreement"), (2) providing proof of insurance as required by the Licensing Agreement, and (3) paying the annual permitting fee. The execution of and strict compliance with the Licensing Agreement, along with a duly issued municipal construction permit shall serve as Authority consent to pursue the Dock or Seawall Permit from EGLE.

Permit Fee

Any Adjacent Property Owner seeking to install Infrastructure on Authority Property shall be responsible to remit a onetime \$100 permitting and inspection fee to the Authority within 30 days of executing the Licensing Agreement.

Permitted Use

Adjacent Property Owners shall be permitted to retain or install Infrastructure provided that the Adjacent Property Owner's use of the Authority Property and the Infrastructure remains in strict compliance with any duly issued permit from EGLE and the local municipal entity and the terms of the Licensing Agreement. The Adjacent Property owner is permitted to use the Authority Property for recreational purposes only.

Prohibited Use

No signs, fencing, gates, buildings, boat ramps, or other structures may be placed on Authority Property. Adjacent Property Owner is prohibited from using the Authority Property for any commercial use. For the avoidance of doubt, any use that is not identified as a permitted use shall be deemed a prohibited use.

Public Use

Any surface land or bottomlands owned by Authority shall be accessible by the general public from the impoundment and Adjacent Property Owner may not exclude, prevent or prohibit the general public from use of Authority Property. The Adjacent Property Owner may exclude the general public from the use of any infrastructure installed pursuant to a duly issued permit and Licensing Agreement unless use of that Infrastructure is required to obtain access to Authority Property.

Insurance Obligations

Any Adjacent Property Owner who is granted permission to place a dock on Authority Property shall be required to obtain general liability insurance in an amount equal to or greater than the limits identified in the Dock and Seawall Use Agreement and shall name the Authority as an additionally insured. The User is required to provide a copy of the policy naming the Authority as an additionally insured within the earlier of 30 days after executing the Dock and Seawall Use Agreement or installation of the Infrastructure.

Indemnification and Waiver of Claims

Any Adjacent Property Owner seeking to install, place, construct or utilize any Infrastructure on Authority Property shall Indemnify the Authority and waive any claims against the Authority for any damages, injuries, or death that may occur on or around the Infrastructure or Authority Owned Property that is under the care and control of the Adjacent Property Owner as identified in the Dock and Seawall Use Agreement.

Dock and Authority Property Maintenance

The Adjacent Property Owner shall at all times remain responsible for ensuring: (1) the dock is maintained in a useable and safe condition, (2) the dock and surrounding property shall be maintained in a manner that it does not pose a threat to life or property, (3) the general public is not excluded from use of any Authority Property, (4) the dock or seawall is appropriately permitted pursuant to local, state and federal law, and the Authority Property shall remain free and clear of any personal property unless that personal property is in active use.

Termination of Rights and Removal of Docks or Maintenance of Property

The Authority reserves the right to withdraw permission to place Infrastructure on Authority Property, without notice, if the Adjacent Property Owner is found to be in violation of any portion of this policy, its permits or the Licensing Agreement. In the event that the Authority withdrawals its permission to place Infrastructure on Authority Property, the Adjacent Property Owner shall have thirty (30) days to remove the Infrastructure at its own expense. If the Adjacent Property Owner fails to remove the dock upon an Authority withdrawal of permission, the

Authority may remove the Infrastructure or cause the Infrastructure to be removed at the Adjacent Property Owners expense and the Adjacent Property Owner shall agree to reimburse the Authority for its actual costs of removal within 30 days of such removal.



To: Board of Commissioners

From: Janet Briles, Chief of Planning and Development

Regarding: Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use

Date: May 8, 2025

Action Requested: Motion to Approve

That the Board of Commissioners approve the *Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use* as recommended by Chief of Planning and Development Janet Briles and staff.

Fiscal Impact: The licensing agreement has no fiscal impact.

Background: As the owner of the bottomlands of the Flat Rock Dam impoundment, the Huron-Clinton Metroparks acknowledges that adjacent property owners may desire to place infrastructure on the Authority property to access the Huron River at the Flat Rock Dam Impoundment. This agreement allows property owners to install or maintain a new or existing dock, boatlift, and/or seawall that is located on Authority Property.

Following the input received at the previous Board of Commissioners meeting in April, the Agreement has been modified with the following edits:

- Guidance providing a step-by-step process for applicants, and
- Regarding standards for any docks, seawalls, or boatlifts: the applicant will need to obtain a permit or documentation indicated that the infrastructure was permitted at the time of installation and remains in compliance with all building and zoning regulations from the local municipal authority with jurisdiction over construction.

Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use

This Licensing Agreement (the "Licensing Agreement")	is made and entered into as of
	Metropolitan Authority (the
"Authority"), a Michigan Municipal Corporation, and	(the
"Adjacent Property Owner") with an address of	(individually a Party and
together the Parties).	

Whereas, the Huron-Clinton Metropolitan Authority (the "Authority") is the owner of the Huron River Bottomlands beneath the Flat Rock Dam Impoundment and certain shoreline adjacent the impoundment (the "Authority Property"), and

Whereas, the Adjacent Property Owner is the owner of real property located adjacent to the Flat Rock Dam Impoundment on the Huron River, and

Whereas, the Adjacent Property Owner desires to install or maintain a new or existing dock, boatlift, and/or seawall (the "Infrastructure") that is located on Authority Property, as identified in Exhibit A, and subject to the conditions and limitations contained herein.

Whereas, the Authority desires to permit the Adjacent Property Owner's ability to place Infrastructure on, over, or about the Authority Property to access the Huron River at the Flat Rock Dam Impoundment, and

Now, therefore, in consideration of the premises and the mutual covenants set forth herein and for other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto covenant and agree as follows:

- 1. **License**: The Authority does hereby grant a temporary license to the Adjoining Property Owner to use and occupy the Adjacent Property, as provided in Exhibit A, for the Term, upon the terms and conditions hereinafter provided.
- 2. **Term**: The term of this Licensing Agreement shall be for ten (10) years commencing on the data this Licensing Agreement is executed and may be renewed for an additional 10 years upon the completion of the term.
- 3. Condition of Adjacent Property: The Authority Property shall be accepted by Adjacent Property owner in its "as-is" condition as of the date the Authority and the Adjacent Property Owner execute this agreement, and the Authority is under no obligation to make any alterations or improvements in or to the Adjacent Property. If the Authority is unable to deliver possession of the Authority Property to the Adjacent Property Owner on any date specified in this Licensing Agreement, the Authority shall have no liability to the Adjacent Property Owner, nor shall the Adjacent Property Owner's Term be extended, by reason thereof.
- 4. **Alteration of the Flat Rock Dam and Water Level**: The Authority expressly retains the right to modify the Flat Rock Dam and water levels of the Huron River within the Flat Rock Dam Impoundment. In the event that the Authority modifies the Flat Rock Dam or affects water levels withing the Flat Rock Dam Impoundment, the Adjacent Property Owner shall be

Flat Rock Dam Impoundment

Licensing Agreement for Dock and Seawall Use

responsible for seeking permission from EGLE to move, modify or replace its permitted Infrastructure at the Adjacent Property Owner's sole cost and expense. The Authority shall not be responsible for any costs arising out of or related to placement, movement, modification, replacement, or alteration of any Infrastructure or restoration of any real property for any reason including, but not limited to, those actions required to continue access to the water with infrastructure.

5. Authority Approval and Permitting:

- a. For any new Infrastructure, the Adjacent Property Owner shall seek and obtain a new, updated or revised permit (the "Local Permit") for construction of the dock from the local municipal authority with jurisdiction over construction.
- b. For any existing infrastructure, the Adjacent Property Owner shall seek and obtain a new, updated or revised permit or documentation indicating that the Infrastructure was permitted at the time of installation and remains in compliance with all building and zoning regulations from the local municipal authority with jurisdiction over construction
- c. The Adjacent Property Owner shall submit a design plan for the Infrastructure (the "Design Plan") to the Authority which shall be subject to approve of the Authority in its sole and exclusive determination.
- d. The Adjacent Property Owner shall submit a duly issued Local Permit or appropriate documentation, as identified above, from the municipal entity with jurisdiction over the Adjacent Property Owners property regarding the proposed Infrastructure.
- e. Written Authority approval from the Authority of the Design Plan along with a duly issued Local Permit and this executed Licensing Agreement shall serve as the Authority's consent to the Adjacent Property Owner to pursuit of an EGLE permit for the installation of the Infrastructure.
- 6. **Fees:** The Adjacent Property Owner shall pay the Authority a \$100 permitting fee to the Authority within the sooner of 30-days of executing this Licensing Agreement. Payments shall be made by cash, check or credit/debit card. Any checks shall be made out to the Huron-Clinton Metropolitan Authority and sent to the Authority at the address provided in Section 18, below.

7. Use of the Authority Property and Exclusivity:

- a. The Adjacent Property Owner shall use the Authority Property subject to this Licensing Agreement for recreational purposes only.
- b. The Adjacent Property Owner expressly acknowledges that it may not exclude any member of the general public from accessing any area of real property owned by the Authority.
- c. The Adjacent Property Owner may exclude the general public from use of the infrastructure unless it is required to access the Authority Property.

Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use

- d. Adjacent Property Owner shall at all times abide by and observe reasonable rules and regulations promulgated by Authority from time to time. Adjacent Property Owner shall not use or occupy the Authority Property for any unlawful purpose, or in any manner that will constitute waste, nuisance, or disturbance to the Authority.
- e. Adjacent Property Owner shall comply with all laws, ordinances (including zoning ordinances and land use requirements), regulations and orders of any governmental or quasi-governmental agency having jurisdiction over the Authority Property and any requirements of the EGLE Permit or this Agreement, concerning the use, occupancy or condition of the Authority Property and the operation conducted therein.

8. Prohibited Uses:

- a. Adjacent Property owner shall be prohibited from altering or modifying any shoreline or wetland plants unless in accordance with a duly issued permit from EGLE and subject to the approval of the Authority. Any permitted Infrastructure shall be constructed in a manner that is least destructive to the shoreline or bottomland.
- b. No signs, fencing, gates, buildings, boat ramps, or other structures may be constructed on or otherwise placed on Authority Property.
- c. No fires shall be permitted on Authority Property.
- d. Adjacent Property owner shall be expressly prohibited from using Authority Property for any commercial use.

9. Maintenance:

- a. Adjacent Property Owner shall (1) keep the Authority Property in clean, safe and sanitary condition (i.e. appropriately mowed, free of debris or other dangerous conditions), (2) maintain any permitted Infrastructure in good repair, and (3) maintain the Authority Property at all times in good.
- b. If the Authority provides written notice of a need to perform maintenance to the Infrastructure or the Authority Property and the Adjacent Property Owner fails to complete the maintenance within 30 days of such notice, the Authority reserves the right to perform such maintenance and Adjacent Property Owner agrees to reimburse Authority for its actual costs in performing the maintenance, including but not limited to actual legal and administrative costs along with the costs of performing said maintenance.
- 10. **Supervision**: The supervision of the Authority Property and the activities conducted thereon shall be the sole responsibility of the Adjacent Property Owner. With respect to these matters, the Authority shall have no duties or responsibilities of any nature whatsoever

11. Assumption of Risk:

Flat Rock Dam Impoundment

Licensing Agreement for Dock and Seawall Use

- a. Use of Infrastructure and access to waterfront property carries with it certain inherent risks that cannot be eliminated regardless of the care taken to avoid injuries. The specific risks vary from one activity to another; the risks include but are not limited to (1) minor injuries such as scratches, bruises, and sprains, (2) major injuries such as eye injuries or loss of sight, joint or back injuries, heart attacks, bone breaks and concussions, and (3) catastrophic injuries including, drowning, paralysis and death.
- b. No lifeguards will be present at any time and the risks associated with swimming, boating, fishing or recreating on Authority Property shall be borne solely and exclusively by the Adjacent Property Owner.

12. Indemnification, Hold Harmless, and Waiver of Liability:

- a. It is hereby agreed and understood by and between the Adjacent Property Owner and the Authority that the Authority assumes no liability of any nature for anything done or caused to be done by the Adjacent Property Owner, its guests, invitees, agents or representatives under this Licensing Agreement.
- b. Adjacent Property Owner hereby waives, now and forever, any claim it may have against the Authority and its Commissioners that arises out of or is in any way related to the placement or use of Infrastructure on Authority Property.
- C. ADJACENT PROPERTY OWNER FOR ITSELF, ITS SUCCESSORS AND ASSIGNEES, HEREBY RELEASES, REMISES, AND DISCHARGES AND AGREES TO INDEMNIFY AND HOLD HARMLESS THE AUTHORITY AND ITS COMMISSIONERS AND EACH AND ALL OF THEIR EMPLOYEES, AGENTS, OFFICERS, DIRECTORS, MEMBERS, TRUSTEES, BENEFICIARIES, AND REPRESENTATIVES (COLLECTIVELY THE "INDEMNITEES"), FROM AND AGAINST ALL CLAIMS, COSTS, DAMAGES, DEMANDS, ACTIONS, LIABILITIES, EXPENSES AND CAUSES OF ACTION (INCLUDING, WITHOUT LIMITATION, ACTUAL ATTORNEY'S FEES) OF ANY SORT ARISING OUT OF, RESULTING FROM, OR RELATED TO (I) ANY ACT, OMISSION, OR NEGLIGENT ACT OF THE ADJACENT PROPERTY OWNER, ITS AGENTS, CONTRACTORS, GUESTS, TENANTS, OR INVITEES (THE "ADJACENT PROPERTY OWNER PARTIES"), (II) ANY ACCIDENT, INJURY, OR DAMAGE WHATSOEVER CAUSED BY OR TO ANY PERSON, THE PERSONAL PROPERTY OF ANY PERSON, TO THE ADJACENT PROPERTY OWNER PROPERTY OR TO THE AUTHORITY PROPERTY, OCCURRING ON, UNDER OR ABOUT THE AUTHORITY PROPERTY, THE INFRASTRUCTURE OR THE ADJACENT PROPERTY OWNERS PROPERTY, (III) ANY ACCIDENT, INJURY OR DAMAGE WHATSOEVER OCCURRING ON THE AUTHORITY PROPERTY OR ANY OTHER PROPERTY WHERE SUCH ACCIDENT, INJURY OR DAMAGES RESULTS, OR IS CLAIMED TO HAVE RESULTED FROM ANY ACT, OMISSION, OR NEGLIGENCE ON THE PART OF ANY ADJACENT PROPERTY OWNER OR ITS INVITEES, OR (IV) ANY BREACH OF THIS LICENSING AGREEMENT. THE PROVISIONS OF THIS SECTION 12(C) SHALL SURVIVE THE EXPIRATION OR TERMINATION OF THIS LICENSING AGREEMENT.

Flat Rock Dam Impoundment Licensing Agreement for Dock and Seawall Use

d. Furnishing of any insurance required under this Licensing Agreement shall not diminish the Adjacent Property Owner's obligation to fully indemnity and hold harmless the Authority and its Commissioners as set forth in this Section 12.

13. Insurance:

- a. Adjacent Property Owner hereby agrees to procure and maintain in full force and effect at all times during this Licensing Agreement such insurances as is requested by the Authority, which insurance shall name, as additionally insureds, the Huron-Clinton Metropolitan Authority, its Board of Commissioners and any other affiliates as may be reasonably requested by the Authority from time to time.
- b. Adjacent Property Owner shall provide a certificate of insurance evidencing the insurance required hereunder prior to the Adjacent Property Owner's installation of the Infrastructure or any use and occupancy of the Authority Property.
- c. To the fullest extent permitted by law, and notwithstanding any term of this Licensing Agreement to the contrary, the Adjacent Property Owner waives and releases any and all rights of recovery against the Authority and its Board of Commissioners and agrees not to seek to recover from the Authority or its Board of Commissioners or to make any claim against the Authority or its Board of Commissioners.
- d. Adjacent Property Owner shall procure and maintain in full force and effect at all times during this Licensing Agreement, public liability insurance in an amount of \$500,000 for any person and \$1,000,000 for any one accident, and property damage insurance in an amount of \$250,000. Such insurance shall save the Authority and its Commissioners harmless in all respects in connection with the operations, Infrastructure, fixtures, alterations or activities carried out under this Licensing Agreement.
- e. Any insurance policy required under this Licensing Agreement shall contain a clause that the policy shall not be changed, altered, or canceled until thirty (30) days after the Authority has been notified, in writing, of the intent to change, alter, or cancel said policy. Nothing herein shall alleviate the obligation to maintain required insurance coverage.
- f. The Authority retains the right to require updated, increased, or modified insurance requirements upon 30-days notice to the Adjacent Property Owner and the Adjacent Property Owner expressly agrees to obtain and furnish evidence of such coverage within 30-days of an Authority written request for modified insurance coverage.
- g. Permission to use the Infrastructure and the Authority Property shall cease if the Adjacent Property Owner's insurance policy is canceled, altered or changed without permission from Authority and may be reinstated upon proof of applicable coverage in accordance with this Section 13.

14. Termination of Rights, Removal of Infrastructure and Penalties for Non-Compliance:

Flat Rock Dam Impoundment

Licensing Agreement for Dock and Seawall Use

- a. Upon 30-days written notice, the Authority may suspend or terminate this Agreement ("Termination Notice") or the Authority may order the removal of any Infrastructure ("Removal Notice") if the Adjacent Property Owner fails to (1) obtain a duly issued permit from EGLE, (2) fails to execute a Licensing Agreement for Dock and Seawall Use, (3) fails to maintain the Authority Property in accordance with this Licensing Agreement and/or the duly issued permit, (4) fails to maintain the Infrastructure in accordance with this Licensing Agreement or duly issued permit, or (5) fails to maintain and provide copies of the required insurance pursuant to this Licensing Agreement.
- b. If Adjacent Property Owner's insurance coverage has lapsed or otherwise ceased, Adjacent Property Owner shall immediately and without notice, be prohibited from using the Adjacent Property or the Infrastructure and shall be required to notify the Authority within five (5) business days of becoming aware of this change in coverage.
- c. Within 30-days following a 30-day written Termination Notice under this Section 14, Property Owner shall cease its use the Authority Property and Infrastructure for any purposes.
- d. Upon providing a 30-day written Removal Notice under this Section 14, if the Adjacent Property Owner fails to maintain or remove the Infrastructure within 30-days or receipt of such notice, then the Authority may, at its convenience and without further notice to the Adjacent Property Owner, commence with maintaining or removing the Infrastructure and Adjacent Property Owner agrees to reimburse the Authority for its actual costs of removing and/or maintaining the Infrastructure, including any actual legal and/or administrative costs.
- e. If the Authority determines, in its sole and exclusive judgement, not to remove the Infrastructure at the Adjacent Priority Owner's expense, it shall not constitute a waiver of any its rights, and the Adjacent Property Owner shall be assessed a \$1,000 Penalty due to the Authority within 30-days of the issuance of such Penalty Notice. An additional penalty of \$1,000 shall be assessed for each 30 days the Adjacent Property Owner remains out of compliance.
- f. Any Infrastructure that remains in place after a written Removal Notice to the Adjacent Property Owner to remove the Infrastructure shall be deemed a trespass on the land.

15. Access:

- a. Property Owner agrees to permit the Authority reasonable access the Authority Property at any time during the Term of this Licensing Agreement to examine, inspect and protect the Authority Property or to make such alterations or repairs the Authority deems necessary in its sole and exclusive judgement.
- b. Access shall be granted to access the Authority Property from the water or street side of the Adjacent Property Owner's Property.

16. Assignment:

Flat Rock Dam Impoundment

Licensing Agreement for Dock and Seawall Use

- a. The rights given under this Licensing Agreement shall be personal and shall not be a right running with the land and shall not be assignable, and it is hereby understood that this Licensing Agreement shall become void upon change of ownership of the said property now owned by Adjacent Property Owner.
- b. Rental of the Adjacent Property Owner's property to a third party shall not invalidate this Licensing Agreement provided the Adjacent Property Owner Expressly retains its insurance, indemnification and hold harmless obligations for any action or inaction by any tenant.
- 17. **Dock Changes and Modifications**: any significant modifications to, replacement of or change in location of any dock shall invalidate this Licensing Agreement and Adjacent Property Owner shall be responsible for restarting the permitting process. Temporary docks that are installed, removed and reinstalled shall not constitute a significant modification to, replacement or change in location provided those changes remain in compliance with a duly issued EGLE permit.

18. Notice and Communications:

- a. Any written notice required under this Licensing Agreement shall be provided in accordance with this Section 18.
- b. Adjacent Property Owner shall provide copies of all communications with EGLE or other regulatory agency, a copy of a duly issued permit within 30-days of receipt, and copies of any required insurance certificates to the following address:

Huron-Clinton Metropolitan Authority Attention: 13000 Highridge Drive Brighton, Michigan 48114 Email: Fax:

c. For purposes of this Licensing Agreement, the Authority shall use the Adjacent Property Owner's physical address identified below for all written notice and other communications:

Name:	
Address:	
Phone:	
Email:	
Fax:	

19. No Waiver:

a. Property Owner acknowledges and understands that this Licensing Agreement shall not be considered a waiver of any of the Authority's interests in the Flat Rock Dam

Flat Rock Dam Impoundment
Licensing Agreement for Dock and Seawall Use
Impoundment or Authority Property within or adjacent to the Flat Rock Dam Impoundment.

- b. Property Owner acknowledges and understands that the failure of the Authority to exercise any right, power, or remedy provided under this Licensing Agreement or otherwise available in respect hereof at law or in equity, or to insist on strict adherence by the Adjacent Property Owner to any term of this Licensing Agreement, shall not be considered (1) a waiver of the Authority's rights in law or equity, (2) to deprive the authority of the right thereafter to insist upon strict adherence to that term or any other term of the this Licensing Agreement, and (3) a waiver by the Authority of its rights to exercise any such rights or other right, power or remedy of to demand such compliance.
- 20. Compliance with Law: Adjacent Property Owner expressly agrees that use of the Authority Property or any Infrastructure on Authority Property shall, at all times, remain in strict compliance with applicable law. The Authority shall have the right, but not responsibility, to terminate this agreement without notice and without compensation to the Adjacent Property owner if the Adjacent Property Owner, its invitees, contactors or guests violate any applicable law related to permitting, construction, access, use or activities conducted on the Authority Property. If the Authority terminates this Agreement in accordance with this Section 20, the Adjacent Property Owner shall remove any Infrastructure from the Authority Property within 30-days.
- 21. **Severability**: Adjacent Property Owner expressly agrees that the foregoing Licensing Agreement is intended to be as broad and inclusive as is permitted by law of the State of Michigan and that if any portion of this Licensing Agreement is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.
- 22. Acknowledgment and Understanding: Adjacent Property Owner has read this Licensing Agreement in its entirety and has been afforded an opportunity to review it with legal representation. Adjacent Property Owner further understands that it is releasing certain rights including the right to sue. Adjacent Property Owner acknowledges that it is signing the Licensing Agreement freely and voluntarily, and intend by its signature, to be a complete and unconditional release of all liability to the greatest extent permitted by law.

Printed Name:	Printed Name:
Title:	Title:
Date:	Date:
Huron Clinton Metropolitan Authority,	Adjacent Property Owner
A Michigan Municipal Corporation	



To: Board of Commissioners

From: Janet Briles, Chief of Planning and Development

Project No: RFP 2025-006

Project Title: Regional Community Survey

Date: May 8, 2025

Action Requested: Motion to Approve

That the Board of Commissioners award Great Lakes Marketing Research based out of Toledo, OH, for up to \$103,550, for our 2025 Regional Community Survey as recommended by Chief of Planning and Development Janet Briles and staff.

Fiscal Impact: This project is programmed into Planning & Development's 2025 budget.

Scope of Work: The Regional Community Survey will use a mixed methodology approach to procure the most statistically reliable data by utilizing an online survey, mail survey, and a call center as needed. The survey will also include up to 6 virtual and in-person focus groups representing park visitors, park detractors, and equity emphasis areas.

Background: Several departments and leadership worked together to put out a request for proposals in February this year to conduct a regional community survey. The proposal was downloaded by 97 firms, of which we received 21 proposals. The evaluation team reviewed all 21 proposals and selected the top 7 for interviews. All 7 firms interviewed with us either in person or remotely.

		MONTHLY VE	HICLE ENTRIES								
PARK	Current	Previous	Prev 3 Yr Avg	Change from Average	Current		Previous		Prev 3 Yr Avg		Change from Average
Lake St Clair	34,014	36,289	33,466	2%	\$	165,765	\$	183,064	\$	173,826	-5%
Wolcott Mill	5,244	3,293	4,153	26%	\$	6,318	\$	4,994	\$	8,821	-28%
Stony Creek	44,242	45,380	43,410	2%	\$	225,520	\$	239,744	\$	251,939	-10%
Indian Springs	8,412	8,617	8,341	1%	\$	51,733	\$	50,139	\$	51,729	0%
Kensington	63,520	78,372	69,197	-8%	\$	313,177	\$	355,779	\$	317,195	-1%
Huron Meadows	10,149	8,972	8,649	17%	\$	4,528	\$	3,905	\$	4,408	3%
Hudson Mills	18,904	19,540	19,226	-2%	\$	49,587	\$	46,156	\$	49,919	-1%
Lower Huron/Willow/Oakwoods	48,326	47,837	45,236	7%	\$	69,305	\$	81,162	\$	78,153	-11%
Lake Erie	23,810	26,024	23,905	0%	\$	99,080	\$	116,627	\$	106,976	-7%
Monthly TOTALS	256,621	274,324	255,585	0%	\$	985,013	\$	1,081,570	\$	1,042,967	-6%

		Y-T-D VEHICLE ENTRIES					Y-T-D TOLL REVENUE								
PARK	Current	Previous	Prev 3 Yr Avg	Change from Average		Current		Previous	F	Prev 3 Yr Avg	Change from Average				
Lake St Clair	104,043	98,362	94,576	10%	\$	481,125	\$	443,382	\$	433,525	11%				
Wolcott Mill	12,670	9,942	11,868	7%	\$	9,265	\$	12,605	\$	13,077	-29%				
Stony Creek	111,071	120,741	114,716	-3%	\$	555,946	\$	638,772	\$	630,319	-12%				
Indian Springs	18,173	19,859	18,617	-2%	\$	102,285	\$	101,754	\$	101,724	1%				
Kensington	188,740	199,919	189,203	0%	\$	764,638	\$	870,361	\$	808,125	-5%				
Huron Meadows	27,892	22,321	23,978	16%	\$	37,973	\$	26,658	\$	34,993	9%				
Hudson Mills	53,161	59,342	57,824	-8%	\$	135,300	\$	139,504	\$	145,494	-7%				
Lower Huron/Willow/Oakwoods	139,768	147,818	144,527	-3%	\$	171,677	\$	179,250	\$	181,822	-6%				
Lake Erie	56,466	53,593	51,808	9%	\$	228,253	\$	247,388	\$	226,413	1%				
Monthly TOTALS	711,984	731,897	707,117	1%	\$	2,486,462	\$	2,659,674	\$	2,575,493	-3%				

	MONTHLY PARK REVENUE					Y-T-D PARK REVENUE							
PARK	Current	Previous	Prev 3 Yr Avg	Change from Average		Current		Previous	Prev 3 Yr Avg	Change from Average			
Lake St Clair	\$ 191,187	\$ 249,628	\$ 269,888	-29%		682,031	\$	731,520	\$ 643,511	6%			
Wolcott Mill	\$ 12,777	\$ 7,465	\$ 15,687	-19%		42,161	\$	33,943	\$ 40,131	5%			
Stony Creek	\$ 474,902	\$ 483,121	\$ 474,548	0%		894,996	\$	992,720	\$ 940,066	-5%			
Indian Springs	\$ 193,305	\$ 187,666	\$ 168,166	15%		302,264	\$	281,537	\$ 252,522	20%			
Kensington	\$ 522,942	\$ 545,762	\$ 482,945	8%		1,168,857	\$	1,289,126	\$ 1,164,614	0%			
Huron Meadows	\$ 148,393	\$ 151,480	\$ 116,293	28%		\$ 260,624	\$	244,994	\$ 203,233	28%			
Hudson Mills	\$ 143,306	\$ 137,478	\$ 122,502	17%		265,667	\$	275,385	\$ 250,761	6%			
Lower Huron/Willow/Oakwoods	\$ 176,536	\$ 186,060	\$ 153,350	15%		311,481	\$	353,738	\$ 300,514	4%			
Lake Erie	\$ 202,044	\$ 209,701	\$ 199,198	1%		374,972	\$	397,107	\$ 346,844	8%			
Y-T-D TOTALS	\$ 2,065,391	\$ 2,158,362	\$ 2,002,577	3%		4,303,053	\$	4,600,070	\$ 4,142,197	4%			

	Y-T-	D Vehicle Entries	by Management I	Unit	Y-T-D Total Revenue by Management Unit						
District	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average			
Eastern	227,784	229,045	221,160	3%	1,619,188	1,758,183	1,623,708	0%			
Western	287,966	301,441	289,622	-1%	1,997,412	2,091,042	1,871,131	7%			
Southern	196,234	201,411	196,334	0%	686,453	750,845	647,358	6%			

	MONTHLY ROUNDS				MONTHLY REVENUE								
GOLF THIS MONTH	Current	Previous	Prev 3 Yr Avg	Change from Average		Current		Previous	Prev 3 Yr Avg		Change from Average		
Stony Creek	3,247	3,619	2,974	9%	\$	122,282	\$	126,842	\$	101,649	20%		
Indian Springs	3,504	3,390	3,138	12%	\$	131,826	\$	124,065	\$	104,356	26%		
Kensington	3,996	3,641	3,346	19%	\$	158,556	\$	126,266	\$	110,054	44%		
Huron Meadows	3,834	3,922	3,502	9%	\$	142,330	\$	146,210	\$	111,086	28%		
Hudson Mills	2,867	2,779	2,386	20%	\$	82,350	\$	81,224	\$	62,049	33%		
Willow	3,023	2,682	1,872	61%	\$	93,571	\$	86,068	\$	54,334	72%		
Lake Erie	2,750	2,388	2,291	20%	\$	85,120	\$	75,179	\$	68,182	25%		
Total Regulation	23,221	22,421	19,509	19%	\$	816,034	\$	765,854	\$	611,710	33%		
LSC Par 3	494	217	177	180%	\$	3,837	\$	1,722	\$	1,639	134%		
LSC Foot Golf	10	7	14	-27%	\$	78	\$	68	\$	97	-20%		
Total Golf	23,725	22,645	19,699	20%	\$	819,949	\$	767,644	\$	613,446	34%		
	GOLF ROUNDS Y-T-D				GOLF REVENUE Y-T-D								
GOLF Y-T-D	Current	Previous	Prev 3 Yr Avg	Change from Average		Current		Previous	Р	rev 3 Yr Avg	Change from Average		
Stony Creek	3,480	3,829	3,044	14%	\$	132,254	\$	133,049	\$	103,718	28%		
Indian Springs	4,135	3,796	3,281	26%	\$	153,785	\$	138,937	\$	109,935	40%		
Kensington	4,509	4,957	3,784	19%	\$	176,224	\$	173,160	\$	126,303	40%		
Huron Meadows	4,502	5,349	3,986	13%	\$	165,355	\$	200,072	\$	129,898	27%		
Hudson Mills	3,357	3,403	2,597	29%	\$	97,045	\$	97,530	\$	67,698	43%		
Willow	3,153	3,864	2,266	39%	\$	97,470	\$	126,556	\$	67,830	44%		
Lake Erie	3,577	3,629	2,707	32%	\$	110,774	\$	112,800	\$	80,816	37%		
Total Regulation	26,713	28,827	21,664	23%	\$	932,908	\$	982,104	\$	686,200	36%		
LSC Par 3	494	217	177	180%	\$	3,837	\$	1,722	\$	1,639	134%		
LSC Foot Golf	10	7	14	-27%	\$	78	\$	68	\$	97	-20%		
Total Golf	27,217	29.051	21.855	25%	\$	936,823	\$	983.894	\$	687,936	36%		

		MONTHLY REVENUE									
AQUATICS THIS MONTH	Current	Previous	Prev 3 Yr Avg	Change from Average	(Current	Previous		Pre	v 3 Yr Avg	Change from Average
Lake St. Clair	0	0	0	-	\$	-	\$	-	\$	-	-
Stony Creek Rip Slide	0	0	0	-	\$	-	\$	-	\$	-	-
KMP Splash	0	0	0	-	\$	1,800	\$	1,800	\$	733	145%
Lower Huron	0	0	0	-	\$	-	\$	-	\$	-	-
Willow	0	0	0	-	\$	-	\$	-	\$	-	-
Lake Erie	0	0	0	-	\$	-	\$	-	\$	-	-
TOTALS	0	0	0	-	\$	1,800	\$	1,800	\$	733	145%
		PATRO	NS Y-T-D					REVEN	UE Y-T	-D	
AQUATICS Y-T-D	Current	PATRO! Previous	NS Y-T-D Prev 3 Yr Avg	Change from Average	(Current	Р	REVEN revious		-D ev 3 Yr Avg	Change from Average
AQUATICS Y-T-D Lake St. Clair	Current 0				\$	Current -	P \$				_
· 		Previous	Prev 3 Yr Avg		-			revious	Pre		_
Lake St. Clair	0	Previous 0	Prev 3 Yr Avg	Average -	\$		\$	revious	Pre		_
Lake St. Clair Stony Creek Rip Slide	0	Previous 0 0	Prev 3 Yr Avg 0 0	Average - -	\$ \$	-	\$	revious - -	Pre	ev 3 Yr Avg - -	Average - -
Lake St. Clair Stony Creek Rip Slide KMP Splash	0 0 0	Previous 0 0 0	Prev 3 Yr Avg 0 0 0	Average - - -	\$ \$ \$	2,800	\$ \$ \$	revious 3,060	\$ \$ \$	ev 3 Yr Avg - -	Average - -
Lake St. Clair Stony Creek Rip Slide KMP Splash Lower Huron	0 0 0	Previous 0 0 0 0	0 0 0 0	Average - - -	\$ \$ \$	2,800	\$ \$ \$	- - 3,060	\$ \$ \$ \$	- 1,420	Average - -

		Seasonal Activ	Monthly Revenue								
PARK	Current	Previous	Prev 3 Yr Avg	Change from Average	(Current	F	Previous	Pre	rev 3 Yr Avg	Change from Average
Lake St. Clair											
Welsh Center	4	5	4	-8%	\$	4,400	\$	5,800	\$	8,100	-46%
Shelters	63	52	48	32%	\$	13,048	\$	11,965	\$	11,647	12%
Boat Launches	328	233	175	87%	\$	-	\$	-	\$	-	-
Marina	0	1	2	-	\$	-	\$	34	\$	1,361	-
Mini-Golf	0	0	0	-	\$	-	\$	-	\$	-	-
Stony Creek											
Disc Golf Daily	117	733	926	-87%	\$	364	\$	2,393	\$	2,987	-88%
Disc Golf Annual	24	17	35	-32%	\$	1,440	\$	1,020	\$	2,067	-30%
Total Disc Golf	141	750	962	-85%	\$	1,804	\$	3,413	\$	5,054	-64%
Shelters	62	74	67	-8%	\$	13,988	\$	16,762	\$	15,160	-8%
Boat Rental	0	0	0	-	\$	-	\$	-	\$	-	-
Indian Springs											
Shelters	16	7	8	92%	\$	3,000	\$	1,050	\$	1,458	106%
Event Room	2	4	3	-40%	\$	5,800	\$	11,100	\$	9,100	-36%
Kensington											
Disc Golf Daily	2,135	2,158	2,177	-2%	\$	6,381	\$	6,956	\$	6,756	-6%
Disc Golf Annual	43	53	82	-48%	\$	2,540	\$	3,140	\$	4,827	-47%
Total Disc Golf	2,178	2,211	2,259	-4%	\$	8,921	\$	10,096	\$	11,583	-23%
Shelters	78	68	67	16%	\$	16,475	\$	14,000	\$	15,146	9%
Boat Rental	0	0	0	-	\$	-	\$	-	\$	-	-
Huron Meadows				<u>'</u>							
Shelters	8	7	5	71%	\$	1,500	\$	1,300	\$	767	96%
Hudson Mills	-								·		
Disc Golf Daily	751	1,115	708	6%	\$	2,253	\$	3,345	\$	2,124	6%
Disc Golf Annual	36	27	27	33%	\$	2,120	\$	1,520	\$	1,593	33%
Total Disc Golf	787	1,142	735	7%	\$	4,373	\$	4,865	\$	3,717	18%
Shelters	24	16	22	9%	\$	4,500	\$	2,800	\$	4,033	12%
Canoe Rental	0	0	0	-	\$	-	\$	-	\$	-	-
Lower Huron / Willow / Oaks	woods										
Disc Golf Daily	0	24	51	-	\$	-	\$	72	\$	154	-
Disc Golf Annual	0	0	2	-	\$	-	\$	_	\$	120	-
Total Disc Golf	0	24	53	-	\$	-	\$	72	\$	274	-
Shelters	45	56	56	-19%	\$	9,575	\$	11,600	\$	11,525	-17%
Lake Erie											
Shelters	6	8	8	-25%	\$	1,400	\$	1,700	\$	1,667	-16%
Boat Launches	3,709	3,956	3,425	8%	\$	-	\$	-	\$	-	-
Marina	0	0	0	-	\$	15,614	\$	17,556	\$	22,757	-31%

		Seasonal Ac	tivities Y-T-D		Seasonal Revenue Y-T-D							
PARK	Current	t Previous Prev 3 Yr Avg Change from Average Current Previ		Previous	Prev 3 Yr Avg		Change from Average					
Lake St. Clair												
Welsh Center	12	28	19	-37%	\$	22,300	\$	35,600	\$	30,733	-27%	
Shelters	137	145	139	-1%	\$	34,185	\$	32,228	\$	33,579	2%	
Boat Launches	334	291	214	56%	\$	-	\$	-	\$	-	-	
Marina	0	1	2	-	\$	-	\$	34	\$	2,695	-	
Mini-Golf	0	0	0	-	\$	-	\$	-	\$	-	-	
Stony Creek												
Disc Golf Daily	117	733	1,104	-89%	\$	364	\$	2,393	\$	3,556	-90%	
Disc Annual	46	56	72	-36%	\$	2,760	\$	3,360	\$	4,247	-35%	
Total Disc Golf	163	789	1,176	-86%	\$	3,124	\$	5,753	\$	7,802	-60%	
Shelters	151	205	188	-20%	\$	33,989	\$	46,125	\$	42,323	-20%	
Boat Rental	0	0	0	-	\$	-	\$	-	\$	-	-	
Boat Launches	164	93	123	33%	\$	-	\$	-	\$	-	-	
Indian Springs												
Shelters	23	21	23	1%	\$	4,300	\$	3,000	\$	3,858	11%	
Event Room	13	12	12	11%	\$	35,200	\$	28,000	\$	31,117	13%	
Kensington												
Disc Golf Daily	3,159	3,251	3,063	3%	\$	9,532	\$	11,069	\$	9,736	-2%	
Disc Annual	147	158	175	-16%	\$	8,620	\$	9,300	\$	10,280	-16%	
Total Disc Golf	3,306	3,409	3,238	2%	\$	18,152	\$	20,369	\$	20,016	-9%	
Shelters	186	211	191	-3%	\$	39,250	\$	43,838	\$	42,563	-8%	
Boat Rental	0	0	0	-	\$	-	\$	-	\$	-	-	
Huron Meadows												
Shelters	14	14	14	2%	\$	2,400	\$	2,600	\$	2,467	-3%	
Hudson Mills												
Disc Golf Daily	1,298	2,251	1,618	-20%	\$	3,894	\$	6,753	\$	4,853	-20%	
Disc Annual	129	121	101	28%	\$	7,440	\$	6,760	\$	5,813	28%	
Total Disc Golf	1,427	2,372	1,719	-17%	\$	11,334	\$	13,513	\$	10,666	6%	
Shelters	54	47	50	7%	\$	10,000	\$	8,300	\$	9,233	8%	
Canoe Rental	0	0	0	-	\$	-	\$	-	\$	-	-	
Lower Huron / Willow / Oakwoo	ods											
Disc Golf Daily	53	144	148	-64%	\$	159	\$	432	\$	545	-71%	
Disc Annual	3	3	7	-55%	\$	120	\$	160	\$	360	-67%	
Total Disc Golf	56	147	155	-64%	\$	279	\$	592	\$	905	-69%	
LH Shelters	139	154	148	-6%	\$	30,700	\$	31,700	\$	31,867	-4%	
Lake Erie												
Shelters	15	24	17	-12%	\$	3,300	\$	4,950	\$	3,583	-8%	
Boat Launches	5,265	5,835	4,540	16%	\$	-	\$	-	\$	-	-	
Marina	0	0	0	-	\$	29,947	\$	31,634	\$	34,906	-14%	

INTERPRETIVE FACILITIES											
		Monthly Par	rons Served		YTD Patrons Served						
PARK	(total pro	ogram participants	and non-program	visitors)	(total program participants and non-program visitors)						
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average			
Lake St Clair	17,557	19,898	17,473	0%	39,163	46,433	40,709	-4%			
Wolcott Mill	3,321	3,132	3,182	4%	9,793	9,762	9,917	-1%			
Wolcott Farm	8,059	6,557	7,876	2%	15,062	14,820	14,604	3%			
Stony Creek	16,418	15,190	15,602	5%	41,778	47,746	44,386	-6%			
Eastern Mobile Center	3,140	3,975	3,572	-12%	4,443	5,472	4,951	-10%			
Indian Springs	5,186	4,392	4,948	5%	11,477	12,843	12,293	-7%			
Kens NC	29,936	34,200	30,746	-3%	82,168	98,795	91,511	-10%			
Kens Farm	22,372	26,241	23,644	-5%	58,055	65,177	60,835	-5%			
Western Mobile Center	1,128	1,411	1,135	-1%	3,240	3,190	3,335	-3%			
Hudson Mills	8,024	3,879	5,373	49%	24,677	13,900	17,520	41%			
Oakwoods	13,031	15,289	14,167	-8%	45,896	49,833	47,348	-3%			
Lake Erie	14,814	17,495	16,315	-9%	52,331	55,599	52,777	-1%			
Southern Mobile Center	10,839	6,909	3,906	178%	7,593	11,961	8,149	-7%			
Totals	153,825	158,568	147,939	4%	395,676	435,531	408,336	-3%			

	Monthly Revenue							YTD Revenue							
PARK		Current		Previous	Pre	v 3 Yr Avg	Change from Average		Current	Previous		Prev 3 Yr Avg		Change from Average	
Lake St Clair	\$	3,059	\$	3,692	\$	4,024	-24%	\$	10,134	\$	10,122	\$	8,399	21%	
Wolcott Mill	\$	173	\$	(4,408)	\$	-	-	\$	374	\$	1,020	\$	2,028	-82%	
Wolcott Farm	\$	1,601	\$	5,064	\$	2,792	-43%	\$	18,260	\$	12,860	\$	9,239	98%	
Wagon Rides	\$	-	\$	-	\$	-	-		\$ -	\$	-	\$	-	-	
FARM TOTAL	\$	3,813	\$	6,373	\$	7,164	-47%	\$	26,357	\$	19,639	\$	21,316	24%	
Stony Creek	\$	3,114	\$	2,827	\$	1,065	192%	\$	15,183	\$	13,038	\$	6,568	131%	
Eastern Mobile Center	\$	2,625	\$	1,103	\$	709	270%	\$	7,257	\$	5,655	\$	3,123	132%	
Indian Springs	\$	946	\$	1,314	\$	1,301	-27%	\$	6,678	\$	9,848	\$	5,687	17%	
Kens NC	\$	3,823	\$	5,755	\$	4,921	-22%	\$	17,098	\$	16,498	\$	13,145	30%	
Kens Farm	\$	3,060	\$	3,923	\$	3,328	-8%	\$	28,213	\$	25,015	\$	24,741	14%	
Wagon Rides	\$	798	\$	1,643	\$	1,283	-38%	\$	2,434	\$	2,186	\$	2,153	13%	
FARM TOTAL	\$	4,138	\$	5,566	\$	4,610	-10%	\$	31,481	\$	27,846	\$	27,110	16%	
Western Mobile Center	\$	1,075	\$	690	\$	205	424%	\$	3,525	\$	3,554	\$	2,749	28%	
Hudson Mills	\$	1,569	\$	2,268	\$	1,934	-19%	\$	7,290	\$	12,085	\$	10,440	-30%	
Oakwoods	\$	951	\$	1,306	\$	656	45%	\$	3,133	\$	3,599	\$	2,617	20%	
Lake Erie	\$	830	\$	871	\$	855	-3%	\$	2,568	\$	3,347	\$	2,720	-6%	
Southern Mobile Center	\$	1,869	\$	2,350	\$	1,430	31%	\$	5,499	\$	5,265	\$	3,751	47%	
Totals	\$	27,984	\$	29,707	\$	27,428	2%	\$	136,577	\$	131,516	\$	109,654	25%	

4,401

14,480

4,191

29,082

20,340

8,000

12,260

14,185

125,185

4,407

13,500

4,125

32,721

22,968

3,500

14,020

16,210

131,987

Wolcott Farm

Stony Creek

Indian Springs

Kens NC

Hudson Mills

Oakwoods

Lake Erie

Kens Farm

Totals

		ON-SITE Programs	and Attendance		OFF-SITE Programs and Attendance						
BREAKDOWN OF ATTENDANCE	CURREN	T YEAR	PREVIOU	S YEAR	CURREN	T YEAR	PREVIOUS YEAR				
	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance			
Lake St Clair	77	2,249	70	2,494	3	312	-	-			
Wolcott Mill	2	-	-	-	-	-	-	-			
Wolcott Farm	68	2,428	102	1,338	6	1,230	2	812			
Stony Creek	92	1,839	77	1,564	-	99	-	126			
Eastern Mobile Center					29	2,998	36	3,694			
Indian Springs	15	995	3	267	-	-	-	-			
Kens NC	29	854	56	1,479	-	-	-	-			
Kens Farm	83	2,032	132	3,273	-	-	-	-			
Western Mobile Center					49	1,128	53	1,411			
Hudson Mills	3	24	8	379	-	-	-	-			
Oakwoods	20	559	15	519	6	212	8	750			
Lake Erie	12	587	28	640	1	42	2	645			
Southern Mobile Center					53	3,246	56	6,909			
Totals	401	11,567	491	11,953	147	9,267	157	14,347			
BREAKDOWN OF ATTENDANCE	OTHER VI (Non-pro			-							
	Current	Previous				programs offered t	to the public and				
Lake St Clair	14,996	17,404	ŗ	programs offered to	o school and scou	t groups.					
Wolcott Mill	3,250	3,132									

"OFF-SITE" - Statistics includes outreach programs at schools, special events such as local fairs, or outdoor related trade shows.

"OTHER VISITORS" - Represents patrons to interpretive centers who visit to view exhibits, walk trails, and generally just enjoy the outdoors.