

**Agenda**  
**Huron-Clinton Metropolitan Authority**  
**Board of Commission Meeting**  
**May 9, 2024 – 1:00 p.m.**  
**Oakwoods Nature Center and via Zoom (for the public)**

<https://metroparks.zoom.us/j/83053268394>

Meeting ID: 830 5326 8394 / Passcode: 374003  
Dial by your location: +1 305-224-1968 (US) / +1 301-715-8592 (Washington, D.C)

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1. Call to Order
2. Chairman's Statement
3. Public Participation
4. Approval – April 11, 2024 Regular & Closed Session Meeting Minutes
5. Approval – May 9, 2024 Full Agenda

**Consent Agenda**

**6. Approval – May 9, 2024 Consent Agenda**

- A. Approval – April 2024 Financial Statements **pg. #8**
- B. Approval – April 2024 Appropriation Adjustments **pg. #62**
- C. Report – Monthly Major Maintenance **pg. #64**
- D. Report – Monthly Capital Project Fund **pg. #66**
- E. Purchases
  1. Report - Total spend and vendor locations report **pg. #68**
  2. Report - Purchases over \$10k/under \$25k report **pg. #70**
  3. Approval – Qualified Contractors for Invasive Shrub and Vine Control Services **pg. #71**
- F. Report – Interpretive Services Update **pg. #73**

**Regular Agenda**

**7. Reports**

**A. Administrative Department**

1. Approval – Moment Strategies Contract Renewal **pg. #86**
2. Report – Spotlight: Intrepretive Services
3. Approval – Electric Vehicles for Southern District Interpretive Programming **pg. #92**

## **B. Financial Department**

1. Approval - 2023 Pension Valuation, GASB 67/68, 2024 Contribution **pg. #93**
2. Approval - 2023 Retiree Health Care Trust Valuation, GASB 74/75, 2024 Contribution **pg. #145**
3. Report – Monthly Financial Report **pg. #201**

## **C. Department Updates**

1. Report – DEI Update **pg. #214**
2. Report – Marketing Update **pg. #225**
3. Report - Natural Resources Update **pg. #236**
4. Report – Planning and Development Update **pg. #245**

## **D. Planning & Development**

1. Approval - Maintenance Agreement with WCPARC for Ancillary Trail Features along the B2B **pg. #266**
2. Approval - EGLE Recycling Grant **pg. #278**

## **E. Engineering**

1. Approval – Lake St. Clair Electrical Load Study **pg. #280**

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 20, 2024 – 1:00 p.m.**  
Indian Springs – Environmental Discovery Center

**Huron-Clinton Metropolitan Authority  
Board of Commission Meeting Minutes  
April 11, 2024 – 1:00 p.m.  
Stony Creek Metropark Nature Center and via Zoom (for the public)**

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A regular meeting of the Huron-Clinton Metropolitan Authority's Board of Commissioners was held on Thursday, April 11, 2024 at Stony Creek Metropark Nature Center.

**Commissioners Present:**

Bernard Parker  
Jaye Quadrozzi  
Bernard Parker  
Robert W. Marans  
John Paul Rea  
Tiffany Taylor

**Staff Officers Present:**

Director  
Deputy Director  
Chief of Finance

Amy McMillan  
Michael Lyons  
Shedreka Miller

**Commissioners Absent:**

Stephen Pontoni  
William Bolin

**Others:**

Miller, Canfield, Paddock & Stone

Steve Mann

**1. Call to Order**

Commissioner Parker called the meeting to order at 1:06pm.

**2. Chairman's Statement**

None.

**3. Public Participation**

None.

**4. Approval – March 14, 2024 Regular Meeting Minutes**

Motion by Commissioner Quadrozzi, support from Commissioner Taylor that the Board of Commissioners approve the regular meeting minutes as submitted.

Motion carried unanimously.

#### **5. Approval – April 11, 2024 Full Agenda**

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

Motion carried unanimously.

#### **Consent Agenda**

#### **6. Approval – April 11, 2024 Consent Agenda**

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

Motion carried unanimously.

#### **Regular Agenda**

#### **7. Reports**

##### **A. Administrative Department**

##### **1. Report – Spotlight: Planning & Development**

*Discussion:* Chief of Planning & Development, Janet Briles presented the Planning & Development department spotlight.

Commissioner Rea thanked Janet for the update. Stated he is looking forward to the trail development. He asked about stormwater management. Janet responded we are continuing work with the consultants, working on grants, utilizing technology that assesses water quality and determines the benefits.

Motion by Commissioner Quadrozzi, support from Commissioner Taylor that the Board of Commissioners receive and file the Planning & Development spotlight as submitted.

Motion carried unanimously.

##### **2. Report – Spotlight: Information Technology**

*Discussion:* Chief of Information Technology, Sanjay Khunger presented IT Department spotlight.

Motion by Commissioner Quadrozzi, support from Commissioner Taylor that the Board of Commissioners receive and file the IT spotlight as submitted.

Motion carried unanimously.

**3. Approval – Purchase Agreement for the sale of property to the Village of Milford**

Discussion: Deputy Director presented the Purchase Agreement for the sale of property to the Village of Milford.

Motion by Commissioner Rea, support from Commissioner Marans that the Board of Commissioners approve the Purchase Agreement for the sale of property to the Village of Milford as submitted.

Motion carried unanimously.

**B. Financial Department**

**1. Report – Monthly Financial Report**

Discussion: 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 – Natural Resources Update**

Discussion: Chief of Natural Resources, Katie Carlise presented the Natural Resources Department Update.

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

Motion carried unanimously.

**2. Report – Marketing Update**

Discussion: Chief of Marketing & Communications, Danielle Mauter presented the Marketing Department Update.

Commissioner Marans asked how many billboards will be up during the NFL draft. Chief of Marketing & Communications, Danielle Mauter stated the boards are measured by impressions and will be alternating.

Commissioner Parker asked about earth day programming, Danielle stated we will have clean up events and social media campaign around earth day.

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

Motion carried unanimously.

**3. Report – Interpretive Services Update**

Discussion: Chief of Interpretive Services, Jennifer Jaworski presented the Interpretive Services Department Update.

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

Motion carried unanimously.

**4. Report – DEI Update**

Discussion: Chief of DEI, Artina Carter presented the DEI Department Update.

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

Motion carried unanimously.

**D. Engineering**

**1. Approval – Willow Metropark Electrical Retrofit for EV Carts and Service Upgrade**

Discussion: Chief of Engineering Services, Mike Henkel presented the Willow Metropark Electrical Retrofit for EV Carts and Service Upgrade.

Motion by Commissioner Rea, support from Commissioner Quadrozzi that the Board of Commissioners approve the Willow Metropark Electrical Retrofit for EV Carts and Service Upgrade as submitted.

Motion carried unanimously.

**8. 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.

Motion by Commissioner Rea to convene in closed session for the purpose of discussing material exempt from discussion or disclosure by state or federal statute, supported by Commissioner Marans.

**Roll Call Vote**

Voting Yes: Parker, Rea, Taylor, Quadrozzi, Marans

Voting No: None

Absent: Bolin, Pontoni

Motion carried unanimously.

**9. Public Participation**

None.

**10. Other Business**

None.

**11. Leadership Update**

Director McMillan thanked everyone for the acknowledgement of her recent Crains award. She stated it is an award for the entire system, in our work for the Climate Action Plan.

**12. Commissioner Comments**


None.

**13. Motion to Adjourn**

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

The meeting adjourned at 2:53 pm.

Respectfully submitted,



Micaela Vasquez  
Recording Secretary

PROPOSED



## HURON-CLINTON METROPOLITAN AUTHORITY

### General Fund Changes in Fund Balance

	Original 2024 Budget	A mended 2024 Budget	04/30/2024	Prior Year 04/30/2023	Difference	% Change	2024 Remaining Balance
<b>Revenues</b>							
Property taxes	\$ 39,154,893	\$ 39,360,267	\$ 39,360,267	\$ 36,733,124	\$ 2,627,142	7.15%	\$ -
Park operations	24,824,829	24,824,829	5,079,892	4,383,121	696,771	15.90%	19,744,937
Administrative Office operation:	59,402	59,402	43,165	20,910	22,255	106.44%	16,237
Grants	40,001	40,001	-	12,199	(12,199)	-100.00%	40,001
State Sources	717,046	717,046	-	-	-	0.00%	717,046
Donations	6,260	10,109	29,080	19,491	9,589	49.20%	(18,971)
Foundation Support	6,677	6,677	7,130	3,410	3,720	109.10%	(453)
Interest	500,000	500,000	128,672	94,602	34,070	36.01%	371,328
Sale of capital assets	125,000	125,000	-	-	-	0.00%	125,000
Transfer In	-	-	-	66,359	(66,359)	-100.00%	-
<b>Total revenues</b>	<b>65,434,108</b>	<b>65,643,331</b>	<b>44,648,205</b>	<b>41,333,215</b>	<b>3,314,990</b>	<b>8.02%</b>	<b>\$ 20,995,126</b>
<b>Expenditures</b>							
Capital	1,193,877	3,299,301	850,599	443,052	407,546	91.99%	2,448,702
Major maintenance	3,707,535	4,232,736	160,619	589,727	(429,108)	-72.76%	4,072,117
Park operations	41,544,897	41,604,789	10,460,103	9,770,781	689,322	7.05%	31,144,686
Administrative office	14,059,075	14,521,578	3,560,182	7,142,203	(3,582,021)	-50.15%	10,961,396
Transfer Out	8,979,166	9,014,166	9,014,166	5,764,288	3,249,878	56.38%	-
<b>Total expenditures</b>	<b>69,484,549</b>	<b>72,672,570</b>	<b>24,045,668</b>	<b>23,710,052</b>	<b>335,617</b>	<b>1.42%</b>	<b>48,626,901</b>
<b>Net changes in fund balance</b>	<b>\$ (4,050,441)</b>	<b>\$ (7,029,239)</b>	<b>\$ 20,602,537</b>	<b>\$ 17,623,164</b>	<b>\$ 2,979,373</b>	<b>16.91%</b>	
Fund balance, beginning of year	52,163,526	52,163,526					
<b>Fund balance, end of year</b>	<b>\$ 48,113,084</b>	<b>\$ 45,134,287</b>	<b>72,766,063</b>		<b>\$ (2,978,797)</b>	<b>-6.19%</b>	



# General Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>General Fund</b>				
Fund <b>10 - General Fund</b>				
<b>ASSETS</b>				
<i>ASSETS</i>				
<i>CASH</i>				
Comerica Bank/Park Acct (LSC)	54,452.65	12,677.41	41,775.24	329.53
PNC Bank (KMP)	188,897.08	85,531.72	103,365.36	120.85
PNC Bank (W/LH)	59,140.75	35,295.23	23,845.52	67.56
PNC Bank (HM/IS)	122,878.83	77,209.62	45,669.21	59.15
Huntington Banks Of Mich (SC)	106,875.40	53,121.44	53,753.96	101.19
Comerica Bank/Park Acct (LE)	44,976.35	26,538.01	18,438.34	69.48
Comerica Bank/Operating	15,634,009.71	13,270,952.89	2,363,056.82	17.81
Petty Cash	3,250.00	3,250.00	.00	.00
Change Funds	68,950.00	68,950.00	.00	.00
Comerica Flexible Spending Account	29,936.81	26,196.82	3,739.99	14.28
<i>CASH Totals</i>	<u>\$16,313,367.58</u>	<u>\$13,659,723.14</u>	<u>\$2,653,644.44</u>	<u>19.43%</u>
<i>INVESTMENTS</i>				
Money Market	4,656,242.96	3,025,195.45	1,631,047.51	53.92
Bank of Ann Arbor/CD	3,023,105.70	3,002,450.25	20,655.45	.69
Flagstar Bank/C.D.	2,579,371.76	2,516,098.97	63,272.79	2.51
Michigan First Credit Union/C.D.	2,078,547.18	2,036,835.51	41,711.67	2.05
Public Service Credit Union	14,413.83	14,413.83	.00	.00
CIBC Bank/C.D.	997,714.81	977,885.45	19,829.36	2.03
1St Independ Natl Bk/C.D.	1,008,181.70	1,001,300.97	6,880.73	.69
Comerica Bank Govt Fund	7,705,460.06	7,326,497.51	378,962.55	5.17
Comerica-Business Money Market	6,416,002.37	2,308,589.87	4,107,412.50	177.92
Horizon Bank CD	4,521,460.96	4,400,000.00	121,460.96	2.76
Huron Valley Bank CD	3,653,916.24	3,511,226.46	142,689.78	4.06
Liberty Bank CD	3,086,781.18	3,012,955.41	73,825.77	2.45
Horizon Bank Money Market	263,389.34	257,905.78	5,483.56	2.13
U S TREASURY/AGENCIES	14,837,556.26	18,899,085.01	(4,061,528.75)	(21.49)
<i>INVESTMENTS Totals</i>	<u>\$54,842,144.35</u>	<u>\$52,290,440.47</u>	<u>\$2,551,703.88</u>	<u>4.88%</u>
<i>TAXES RECEIVABLE - COUNTIES</i>				
Livingston County	87,372.44	124,551.76	(37,179.32)	(29.85)
Macomb County	832,345.21	596,567.78	235,777.43	39.52
Oakland County	693,123.88	961,918.19	(268,794.31)	(27.94)
Washtenaw County	234,174.43	583,384.41	(349,209.98)	(59.86)

# General Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>General Fund</b>				
Fund <b>10 - General Fund</b>				
<b>ASSETS</b>				
<i>ASSETS</i>				
<i>TAXES RECEIVABLE - COUNTIES</i>				
Wayne County	1,841,315.67	1,309,026.09	532,289.58	40.66
Next Year Tax Levy Recv All Counties	.18	(.03)	.21	700.00
<i>TAXES RECEIVABLE - COUNTIES Totals</i>	<u>\$3,688,331.81</u>	<u>\$3,575,448.20</u>	<u>\$112,883.61</u>	<u>3.16%</u>
<i>OTHER ASSETS</i>				
Long Term Receivable	3,634,430.00	3,689,921.00	(55,491.00)	(1.50)
Accounts Receivable-Other	83,617.83	58,054.92	25,562.91	44.03
Due From Other Funds	944,752.00	151,200.90	793,551.10	524.83
Prepaid Expenditures	22,327.76	324,229.11	(301,901.35)	(93.11)
Self Insurance Retention Deposit	652,634.59	875,363.11	(222,728.52)	(25.44)
Warehouse Control	310,111.33	288,050.28	22,061.05	7.66
<i>OTHER ASSETS Totals</i>	<u>\$5,647,873.51</u>	<u>\$5,386,819.32</u>	<u>\$261,054.19</u>	<u>4.85%</u>
<i>ASSETS Totals</i>	<u>\$80,491,717.25</u>	<u>\$74,912,431.13</u>	<u>\$5,579,286.12</u>	<u>7.45%</u>
<b>ASSETS TOTALS</b>	<u>\$80,491,717.25</u>	<u>\$74,912,431.13</u>	<u>\$5,579,286.12</u>	<u>7.45%</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Deferred Operating Revenue	128,305.87	122,601.67	5,704.20	4.65
Current Liabilities	11,055.96	5,181.66	5,874.30	113.37
Vouchers Payable	290,187.59	63,731.91	226,455.68	355.33
Deposits Payable	40,204.00	39,400.00	804.00	2.04
Acc Payroll/Benefits Pay	623,103.05	1,200,084.90	(576,981.85)	(48.08)
Court Ordered W/H Payable	293.50	.00	293.50	+++
Due To	2,808,440.81	100,000.00	2,708,440.81	2,708.44
Federal Withhold Tax Pay	2.66	2.66	.00	.00
Union Dues Payable	648.00	309.00	339.00	109.71
Deferred Compensation Payable	(33.46)	(33.44)	(.02)	(.06)
HMCP Foundation	.00	(1,650.00)	1,650.00	100.00
State Sales Tax Payable	9,285.53	6,687.86	2,597.67	38.84
Deferred Revenue	3,764,433.00	3,865,079.75	(100,646.75)	(2.60)
Flexible Spending Account-Dep Care W/H	6,620.09	4,567.38	2,052.71	44.94
Flexible Spending Account-Health W/H	2,767.45	1,080.17	1,687.28	156.21

# General Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>General Fund</b>				
Fund <b>10 - General Fund</b>				
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Emp DC Pension Contribution Payable	14.10	14.10	.00	.00
Voluntary Dependent Life	2,849.60	5,528.00	(2,678.40)	(48.45)
<i>CURRENT LIABILITIES Totals</i>	<u>\$7,688,177.75</u>	<u>\$5,412,585.62</u>	<u>\$2,275,592.13</u>	<u>42.04%</u>
<i>LIABILITIES Totals</i>	<u>\$7,688,177.75</u>	<u>\$5,412,585.62</u>	<u>\$2,275,592.13</u>	<u>42.04%</u>
<b>LIABILITIES TOTALS</b>	<u>\$7,688,177.75</u>	<u>\$5,412,585.62</u>	<u>\$2,275,592.13</u>	<u>42.04%</u>
<b>FUND EQUITY</b>				
<i>FUND BALANCE</i>				
<i>NONSPENDABLE FUND BALANCE</i>				
Inventory	338,797.15	303,873.00	34,924.15	11.49
Prepaid	190,455.60	324,229.09	(133,773.49)	(41.26)
<i>NONSPENDABLE FUND BALANCE Totals</i>	<u>\$529,252.75</u>	<u>\$628,102.09</u>	<u>(\$98,849.34)</u>	<u>(15.74%)</u>
<i>RESTRICTED FUND BALANCE</i>				
Lake St. Clair Marina Grant Reserve	354,960.06	529,272.61	(174,312.55)	(32.93)
Hudson Mills Canoe Livery Reserve	37,729.97	40,458.97	(2,729.00)	(6.75)
<i>RESTRICTED FUND BALANCE Totals</i>	<u>\$392,690.03</u>	<u>\$569,731.58</u>	<u>(\$177,041.55)</u>	<u>(31.07%)</u>
<i>ASSIGNED FUND BALANCE</i>				
Compensated Balances	3,326,527.44	3,175,385.20	151,142.24	4.76
Planned Use of Fund Balance	9,150,000.00	12,447,000.00	(3,297,000.00)	(26.49)
<i>ASSIGNED FUND BALANCE Totals</i>	<u>\$12,476,527.44</u>	<u>\$15,622,385.20</u>	<u>(\$3,145,857.76)</u>	<u>(20.14%)</u>
<i>COMMITTED FUND BALANCE</i>				
Land	4,686,129.25	4,686,129.25	.00	.00
Encumbrances	2,948,290.82	4,294,334.00	(1,346,043.18)	(31.34)
Reserve For Restricted Funds	787,239.50	667,718.50	119,521.00	17.90
<i>COMMITTED FUND BALANCE Totals</i>	<u>\$8,421,659.57</u>	<u>\$9,648,181.75</u>	<u>(\$1,226,522.18)</u>	<u>(12.71%)</u>
<i>UNASSIGNED FUND BALANCE</i>				
Reserve Future Contingen.	30,056,552.14	25,408,281.31	4,648,270.83	18.29
<i>UNASSIGNED FUND BALANCE Totals</i>	<u>\$30,056,552.14</u>	<u>\$25,408,281.31</u>	<u>\$4,648,270.83</u>	<u>18.29%</u>
<i>FUND BALANCE Totals</i>	<u>\$51,876,681.93</u>	<u>\$51,876,681.93</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$51,876,681.93</u>	<u>\$51,876,681.93</u>	<u>\$0.00</u>	<u>0.00%</u>
Prior Year Fund Equity Adjustment	(324,320.51)			

# General Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>General Fund</b>				
Fund Revenues	(44,648,205.42)			
Fund Expenses	24,045,668.36			
<b>FUND EQUITY TOTALS</b>	<b>\$72,803,539.50</b>	<b>\$51,876,681.93</b>	<b>\$20,926,857.57</b>	<b>40.34%</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$80,491,717.25</b>	<b>\$57,289,267.55</b>	<b>\$23,202,449.70</b>	<b>40.50%</b>
Fund <b>10 - General Fund</b> Totals	\$0.00	\$17,623,163.58	(\$17,623,163.58)	(100.00%)
Fund Type <b>General Fund</b> Totals	\$0.00	\$17,623,163.58	(\$17,623,163.58)	(100.00%)
Fund Category <b>Governmental Funds</b> Totals	\$0.00	\$17,623,163.58	(\$17,623,163.58)	(100.00%)
Grand Totals	\$0.00	\$17,623,163.58	(\$17,623,163.58)	(100.00%)

# General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 10 - General Fund</b>								
Function <b>2 - Transfer</b>								
<b>REVENUE</b>								
<i>Revenue</i>								
<b>6000</b>	<b>Transfer In - Capital Project Fund</b>							
6000.80	Transfer In - Capital Project Fund	.00	.00	.00	.00	.00	+++	66,358.77
	<b>6000 - Transfer In - Capital Project Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$66,358.77</b>
	<i>Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
	<b>REVENUE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$66,358.77</b>
	Function <b>2 - Transfer Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$66,358.77</b>
Function <b>8 - Operations</b>								
<b>REVENUE</b>								
<i>Revenue</i>								
4300	Revenue-Self Operated	24,345,895.00	2,133,856.77	.00	5,048,437.78	19,297,457.22	21	4,354,917.42
4301	Revenue-Concessionaire	153,373.00	.00	.00	2,191.53	151,181.47	1	3,869.74
4302	Non-taxable Food/Sundry sales	420,811.00	31,096.61	.00	46,771.49	374,039.51	11	39,165.14
4399	Contra Revenue	(95,250.00)	(10,394.00)	.00	(17,509.00)	(77,741.00)	18	(14,831.00)
4450	Donations	6,260.00	15,559.00	.00	25,205.52	(18,945.52)	403	19,483.52
4460	Foundation Support	6,677.00	503.00	.00	7,130.04	(453.04)	107	3,409.81
	<i>Revenue Totals</i>	<b>\$24,837,766.00</b>	<b>\$2,170,621.38</b>	<b>\$0.00</b>	<b>\$5,112,227.36</b>	<b>\$19,725,538.64</b>	<b>21%</b>	<b>\$4,406,014.63</b>
	<b>REVENUE TOTALS</b>	<b>\$24,837,766.00</b>	<b>\$2,170,621.38</b>	<b>\$0.00</b>	<b>\$5,112,227.36</b>	<b>\$19,725,538.64</b>	<b>21%</b>	<b>\$4,406,014.63</b>
	Function <b>8 - Operations Totals</b>	<b>\$24,837,766.00</b>	<b>\$2,170,621.38</b>	<b>\$0.00</b>	<b>\$5,112,227.36</b>	<b>\$19,725,538.64</b>	<b>21%</b>	<b>\$4,406,014.63</b>
Function <b>9 - Administration</b>								
<b>REVENUE</b>								
<i>Revenue</i>								
4200	Property Tax-Current	39,212,070.49	16,379.54	.00	39,212,070.49	.00	100	36,644,579.68
4210	Property Tax Prior	148,196.47	4,521.63	.00	148,196.47	.00	100	88,544.80
4300	Revenue-Self Operated	59,402.00	41,520.36	.00	43,164.76	16,237.24	73	20,909.55
4400	Grant Revenue	40,001.00	.00	.00	.00	40,001.00	0	12,199.00
4410	State Sources	717,046.00	.00	.00	.00	717,046.00	0	.00
4450	Donations	3,849.11	20.00	.00	3,874.11	(25.00)	101	7.00
4500	Interest Income	500,000.00	165,693.30	.00	128,672.23	371,327.77	26	94,601.81
5000	Sale of Capital Assets	125,000.00	.00	.00	.00	125,000.00	0	.00
	<i>Revenue Totals</i>	<b>\$40,805,565.07</b>	<b>\$228,134.83</b>	<b>\$0.00</b>	<b>\$39,535,978.06</b>	<b>\$1,269,587.01</b>	<b>97%</b>	<b>\$36,860,841.84</b>
	<b>REVENUE TOTALS</b>	<b>\$40,805,565.07</b>	<b>\$228,134.83</b>	<b>\$0.00</b>	<b>\$39,535,978.06</b>	<b>\$1,269,587.01</b>	<b>97%</b>	<b>\$36,860,841.84</b>
	Function <b>9 - Administration Totals</b>	<b>\$40,805,565.07</b>	<b>\$228,134.83</b>	<b>\$0.00</b>	<b>\$39,535,978.06</b>	<b>\$1,269,587.01</b>	<b>97%</b>	<b>\$36,860,841.84</b>

# General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/24

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
	Fund <b>10 - General Fund</b> Totals	\$65,643,331.07	\$2,398,756.21	\$0.00	\$44,648,205.42	\$20,995,125.65		\$41,333,215.24
	Grand Totals	\$65,643,331.07	\$2,398,756.21	\$0.00	\$44,648,205.42	\$20,995,125.65		\$41,333,215.24

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General							
Category 70 - Other	.00	.00	.00	.00	.00	+++	66,358.77
Activity 990 - General Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
Location 100 - Administrative Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
Function 2 - Transfer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
Function 8 - Operations							
Location 100 - Administrative Office							
Activity 380 - Outside Lease/Rent							
Category 10 - Site Operations	219,688.00	19,032.43	.00	115,788.76	103,899.24	53	113,270.56
Activity 380 - Outside Lease/Rent Totals	\$219,688.00	\$19,032.43	\$0.00	\$115,788.76	\$103,899.24	53%	\$113,270.56
Activity 590 - Tolling							
Category 10 - Site Operations	708,885.00	51,067.00	.00	164,549.00	544,336.00	23	189,868.00
Activity 590 - Tolling Totals	\$708,885.00	\$51,067.00	\$0.00	\$164,549.00	\$544,336.00	23%	\$189,868.00
Activity 990 - General							
Category 30 - Sundry	.00	98.94	.00	238.94	(238.94)	+++	.00
Activity 990 - General Totals	\$0.00	\$98.94	\$0.00	\$238.94	(\$238.94)	+++	\$0.00
Location 100 - Administrative Office	\$928,573.00	\$70,198.37	\$0.00	\$280,576.70	\$647,996.30	30%	\$303,138.56
Location 102 - Lake St. Clair							
Activity 531 - Pool							
Category 10 - Site Operations	250,000.00	.00	.00	.00	250,000.00	0	.00
Category 20 - Food/Beverage	1,200.00	.00	.00	81.08	1,118.92	7	232.24
Activity 531 - Pool Totals	\$251,200.00	\$0.00	\$0.00	\$81.08	\$251,118.92	0%	\$232.24
Activity 540 - Dockage/Boat Storage							
Category 10 - Site Operations	120,000.00	6,608.40	.00	58,649.34	61,350.66	49	57,327.76
Category 20 - Food/Beverage	2,700.00	.00	.00	212.89	2,487.11	8	308.49
Category 30 - Sundry	400.00	.00	.00	.00	400.00	0	.00
Activity 540 - Dockage/Boat Storage	\$123,100.00	\$6,608.40	\$0.00	\$58,862.23	\$64,237.77	48%	\$57,636.25
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	2,012,902.00	182,014.00	.00	442,472.00	1,570,430.00	22	411,993.00
Activity 590 - Tolling Totals	\$2,012,902.00	\$182,014.00	\$0.00	\$442,472.00	\$1,570,430.00	22%	\$411,993.00

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>102 - Lake St. Clair</b>							
Activity <b>630 - Activity Center Rental</b>							
Category <b>10 - Site Operations</b>	42,500.00	6,000.00	.00	71,700.00	(29,200.00)	169	46,125.00
Activity <b>630 - Activity Center Rental</b>	\$42,500.00	\$6,000.00	\$0.00	\$71,700.00	(\$29,200.00)	169%	\$46,125.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	75,250.00	11,765.00	.00	48,052.50	27,197.50	64	49,138.00
Activity <b>640 - Shelter Reservations</b>	\$75,250.00	\$11,765.00	\$0.00	\$48,052.50	\$27,197.50	64%	\$49,138.00
Activity <b>655 - Par 3/Foot Golf</b>							
Category <b>10 - Site Operations</b>	58,401.00	1,800.00	.00	1,800.00	56,601.00	3	1,660.00
Category <b>20 - Food/Beverage</b>	700.00	.00	.00	36.95	663.05	5	81.25
Category <b>30 - Sundry</b>	1,100.00	64.12	.00	64.12	1,035.88	6	24.04
Activity <b>655 - Par 3/Foot Golf Totals</b>	\$60,201.00	\$1,864.12	\$0.00	\$1,901.07	\$58,299.93	3%	\$1,765.29
Activity <b>660 - Disc/Adventure Golf</b>							
Category <b>10 - Site Operations</b>	49,200.00	.00	.00	.00	49,200.00	0	.00
Activity <b>660 - Disc/Adventure Golf</b>	\$49,200.00	\$0.00	\$0.00	\$0.00	\$49,200.00	0%	\$0.00
Activity <b>670 - Trackless Train</b>							
Category <b>10 - Site Operations</b>	500.00	.00	.00	200.00	300.00	40	.00
Activity <b>670 - Trackless Train Totals</b>	\$500.00	\$0.00	\$0.00	\$200.00	\$300.00	40%	\$0.00
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	58,700.00	2,110.00	.00	7,082.00	51,618.00	12	2,550.00
Activity <b>700 - Special Events Totals</b>	\$58,700.00	\$2,110.00	\$0.00	\$7,082.00	\$51,618.00	12%	\$2,550.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	17,650.00	3,670.00	.00	13,005.00	4,645.00	74	13,494.48
Category <b>30 - Sundry</b>	800.00	260.79	.00	440.19	359.81	55	252.50
Activity <b>880 - Interpretive Center/Mill</b>	\$18,450.00	\$3,930.79	\$0.00	\$13,445.19	\$5,004.81	73%	\$13,746.98
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	3,000.00	5,850.00	.00	5,850.00	(2,850.00)	195	9,635.71
Category <b>20 - Food/Beverage</b>	.00	.00	.00	55.61	(55.61)	+++	44.63
Category <b>70 - Other</b>	800.00	.00	.00	1,000.00	(200.00)	125	195.46
Activity <b>990 - General Totals</b>	\$3,800.00	\$5,850.00	\$0.00	\$6,905.61	(\$3,105.61)	182%	\$9,875.80
Activity <b>991 - Joint Government Maint</b>							
Category <b>10 - Site Operations</b>	179,135.00	33,769.00	.00	179,135.00	.00	100	.00
Activity <b>991 - Joint Government Maint</b>	\$179,135.00	\$33,769.00	\$0.00	\$179,135.00	\$0.00	100%	\$0.00
Location <b>102 - Lake St. Clair Totals</b>	\$2,909,938.00	\$253,911.31	\$0.00	\$829,836.68	\$2,080,101.32	29%	\$593,062.56



# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>104 - Kensington</b>							
Activity <b>535 - Sprayzone</b>							
Category <b>10 - Site Operations</b>	268,683.00	1,800.00	.00	3,060.00	265,623.00	1	1,200.00
Category <b>20 - Food/Beverage</b>	.00	.00	.00	63.10	(63.10)	+++	257.09
Category <b>30 - Sundry</b>	3,373.00	.00	.00	.00	3,373.00	0	.00
Activity <b>535 - Sprayzone</b> Totals	\$272,056.00	\$1,800.00	\$0.00	\$3,123.10	\$268,932.90	1%	\$1,457.09
Activity <b>538 - Beach</b>							
Category <b>20 - Food/Beverage</b>	129,662.00	.00	.00	.00	129,662.00	0	.00
Activity <b>538 - Beach</b> Totals	\$129,662.00	\$0.00	\$0.00	\$0.00	\$129,662.00	0%	\$0.00
Activity <b>540 - Dockage/Boat Storage</b>							
Category <b>10 - Site Operations</b>	74,368.00	2,400.00	.00	71,725.00	2,643.00	96	69,400.00
Activity <b>540 - Dockage/Boat Storage</b> Totals	\$74,368.00	\$2,400.00	\$0.00	\$71,725.00	\$2,643.00	96%	\$69,400.00
Activity <b>550 - Boat Rental</b>							
Category <b>10 - Site Operations</b>	185,020.00	.00	.00	.00	185,020.00	0	.00
Category <b>20 - Food/Beverage</b>	14,650.00	.00	.00	60.72	14,589.28	0	71.84
Category <b>30 - Sundry</b>	980.00	.00	.00	.00	980.00	0	.00
Activity <b>550 - Boat Rental</b> Totals	\$200,650.00	\$0.00	\$0.00	\$60.72	\$200,589.28	0%	\$71.84
Activity <b>560 - Excursion Boat</b>							
Category <b>10 - Site Operations</b>	35,494.00	.00	.00	.00	35,494.00	0	.00
Activity <b>560 - Excursion Boat</b> Totals	\$35,494.00	\$0.00	\$0.00	\$0.00	\$35,494.00	0%	\$0.00
Activity <b>580 - Cross Country Skiing</b>							
Category <b>10 - Site Operations</b>	11,075.00	.00	.00	4,891.00	6,184.00	44	7,536.00
Category <b>20 - Food/Beverage</b>	450.00	.00	.00	14.63	435.37	3	65.10
Category <b>30 - Sundry</b>	.00	.00	.00	11.34	(11.34)	+++	3.78
Activity <b>580 - Cross Country Skiing</b> Totals	\$11,525.00	\$0.00	\$0.00	\$4,916.97	\$6,608.03	43%	\$7,604.88
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	2,938,136.00	353,872.00	.00	870,353.00	2,067,783.00	30	769,484.00
Activity <b>590 - Tolling</b> Totals	\$2,938,136.00	\$353,872.00	\$0.00	\$870,353.00	\$2,067,783.00	30%	\$769,484.00
Activity <b>615 - Group Camping</b>							
Category <b>10 - Site Operations</b>	8,412.00	890.00	.00	3,080.00	5,332.00	37	2,845.00
Category <b>30 - Sundry</b>	300.00	.00	.00	25.00	275.00	8	.00
Activity <b>615 - Group Camping</b> Totals	\$8,712.00	\$890.00	\$0.00	\$3,105.00	\$5,607.00	36%	\$2,845.00
Activity <b>635 - Mobile Stage</b>							
Category <b>10 - Site Operations</b>	4,800.00	.00	.00	4,050.00	750.00	84	3,825.00
Activity <b>635 - Mobile Stage</b> Totals	\$4,800.00	\$0.00	\$0.00	\$4,050.00	\$750.00	84%	\$3,825.00

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>104 - Kensington</b>							
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	120,150.00	14,225.00	.00	58,800.00	61,350.00	49	55,512.50
Activity <b>640 - Shelter Reservations</b>	\$120,150.00	\$14,225.00	\$0.00	\$58,800.00	\$61,350.00	49%	\$55,512.50
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	1,243,428.00	104,001.50	.00	144,472.50	1,098,955.50	12	92,489.82
Category <b>20 - Food/Beverage</b>	225,044.00	19,280.02	.00	25,932.86	199,111.14	12	20,420.26
Category <b>30 - Sundry</b>	32,650.00	2,307.49	.00	3,147.80	29,502.20	10	5,314.90
Activity <b>650 - Golf Course Totals</b>	\$1,501,122.00	\$125,589.01	\$0.00	\$173,553.16	\$1,327,568.84	12%	\$118,224.98
Activity <b>660 - Disc/Adventure Golf</b>							
Category <b>10 - Site Operations</b>	110,494.00	9,914.00	.00	19,813.00	90,681.00	18	20,558.00
Category <b>20 - Food/Beverage</b>	1,800.00	.00	.00	.00	1,800.00	0	.00
Category <b>30 - Sundry</b>	16,585.00	177.80	.00	177.80	16,407.20	1	195.05
Activity <b>660 - Disc/Adventure Golf</b>	\$128,879.00	\$10,091.80	\$0.00	\$19,990.80	\$108,888.20	16%	\$20,753.05
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	20,500.00	350.00	.00	1,810.00	18,690.00	9	3,400.00
Category <b>20 - Food/Beverage</b>	5,765.00	.00	.00	.00	5,765.00	0	.00
Category <b>30 - Sundry</b>	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity <b>700 - Special Events Totals</b>	\$27,565.00	\$350.00	\$0.00	\$1,810.00	\$25,755.00	7%	\$3,400.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	22,870.00	5,646.65	.00	20,395.15	2,474.85	89	21,072.11
Category <b>20 - Food/Beverage</b>	.00	.00	.00	60.57	(60.57)	+++	.00
Category <b>30 - Sundry</b>	6,000.00	152.82	.00	865.44	5,134.56	14	1,597.55
Activity <b>880 - Interpretive Center/Mill</b>	\$28,870.00	\$5,799.47	\$0.00	\$21,321.16	\$7,548.84	74%	\$22,669.66
Activity <b>881 - Farm Learning Center</b>							
Category <b>10 - Site Operations</b>	61,741.00	2,787.81	.00	26,821.66	34,919.34	43	26,197.17
Category <b>20 - Food/Beverage</b>	97,465.00	12,257.24	.00	27,976.93	69,488.07	29	9,136.00
Category <b>30 - Sundry</b>	22,500.00	2,265.91	.00	6,739.14	15,760.86	30	8,632.99
Activity <b>881 - Farm Learning Center</b>	\$181,706.00	\$17,310.96	\$0.00	\$61,537.73	\$120,168.27	34%	\$43,966.16
Activity <b>882 - Mobile Learning Center</b>							
Category <b>10 - Site Operations</b>	17,675.00	690.00	.00	14,816.50	2,858.50	84	7,030.25
Activity <b>882 - Mobile Learning Center</b>	\$17,675.00	\$690.00	\$0.00	\$14,816.50	\$2,858.50	84%	\$7,030.25
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	10,000.00	8,650.00	.00	16,050.00	(6,050.00)	160	1,698.00
Category <b>20 - Food/Beverage</b>	650.00	.00	.00	39.89	610.11	6	647.44

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>104 - Kensington</b>							
Activity <b>990 - General</b>							
Category <b>70 - Other</b>	20,000.00	1,061.00	.00	2,234.70	17,765.30	11	.00
Activity <b>990 - General Totals</b>	\$30,650.00	\$9,711.00	\$0.00	\$18,324.59	\$12,325.41	60%	\$2,345.44
Activity <b>991 - Joint Government Maint</b>							
Category <b>10 - Site Operations</b>	3,300.00	.00	.00	2,000.00	1,300.00	61	.00
Activity <b>991 - Joint Government Maint</b>	\$3,300.00	\$0.00	\$0.00	\$2,000.00	\$1,300.00	61%	\$0.00
Location <b>104 - Kensington Totals</b>	\$5,715,320.00	\$542,729.24	\$0.00	\$1,329,487.73	\$4,385,832.27	23%	\$1,128,589.85
Location <b>106 - Lower Huron/Will/Oakwoods</b>							
Activity <b>531 - Pool</b>							
Category <b>10 - Site Operations</b>	80,000.00	.00	.00	.00	80,000.00	0	.00
Category <b>20 - Food/Beverage</b>	20,100.00	.00	.00	.00	20,100.00	0	.00
Category <b>30 - Sundry</b>	1,000.00	.00	.00	.00	1,000.00	0	.00
Activity <b>531 - Pool Totals</b>	\$101,100.00	\$0.00	\$0.00	\$0.00	\$101,100.00	0%	\$0.00
Activity <b>532 - Waterpark</b>							
Category <b>10 - Site Operations</b>	650,000.00	.00	.00	.00	650,000.00	0	.00
Category <b>20 - Food/Beverage</b>	36,000.00	.00	.00	.00	36,000.00	0	.00
Category <b>30 - Sundry</b>	4,000.00	.00	.00	.00	4,000.00	0	.00
Activity <b>532 - Waterpark Totals</b>	\$690,000.00	\$0.00	\$0.00	\$0.00	\$690,000.00	0%	\$0.00
Activity <b>550 - Boat Rental</b>							
Category <b>10 - Site Operations</b>	10,400.00	.00	.00	.00	10,400.00	0	.00
Category <b>20 - Food/Beverage</b>	150.00	.00	.00	12.68	137.32	8	64.69
Activity <b>550 - Boat Rental Totals</b>	\$10,550.00	\$0.00	\$0.00	\$12.68	\$10,537.32	0%	\$64.69
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	1,166,680.00	80,652.00	.00	178,420.00	988,260.00	15	172,414.00
Activity <b>590 - Tolling Totals</b>	\$1,166,680.00	\$80,652.00	\$0.00	\$178,420.00	\$988,260.00	15%	\$172,414.00
Activity <b>610 - Family Camping</b>							
Category <b>10 - Site Operations</b>	41,000.00	3,000.00	.00	5,400.00	35,600.00	13	5,750.00
Category <b>30 - Sundry</b>	3,300.00	46.20	.00	46.20	3,253.80	1	.00
Activity <b>610 - Family Camping Totals</b>	\$44,300.00	\$3,046.20	\$0.00	\$5,446.20	\$38,853.80	12%	\$5,750.00
Activity <b>615 - Group Camping</b>							
Category <b>10 - Site Operations</b>	2,000.00	485.00	.00	1,205.00	795.00	60	700.00
Category <b>30 - Sundry</b>	100.00	.00	.00	23.58	76.42	24	.00
Activity <b>615 - Group Camping Totals</b>	\$2,100.00	\$485.00	\$0.00	\$1,228.58	\$871.42	59%	\$700.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>106 - Lower Huron/Will/Oakwoods</b>							
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	81,500.00	11,600.00	.00	46,450.00	35,050.00	57	43,875.00
Activity <b>640 - Shelter Reservations</b>	\$81,500.00	\$11,600.00	\$0.00	\$46,450.00	\$35,050.00	57%	\$43,875.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	826,465.00	69,815.00	.00	104,022.00	722,443.00	13	49,711.00
Category <b>20 - Food/Beverage</b>	189,000.00	14,106.07	.00	19,340.21	169,659.79	10	10,618.62
Category <b>30 - Sundry</b>	17,450.00	2,147.42	.00	3,194.18	14,255.82	18	1,228.24
Activity <b>650 - Golf Course Totals</b>	\$1,032,915.00	\$86,068.49	\$0.00	\$126,556.39	\$906,358.61	12%	\$61,557.86
Activity <b>660 - Disc/Adventure Golf</b>							
Category <b>10 - Site Operations</b>	4,000.00	72.00	.00	592.00	3,408.00	15	950.00
Activity <b>660 - Disc/Adventure Golf</b>	\$4,000.00	\$72.00	\$0.00	\$592.00	\$3,408.00	15%	\$950.00
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	6,250.00	480.00	.00	480.00	5,770.00	8	700.00
Category <b>20 - Food/Beverage</b>	4,000.00	.00	.00	.00	4,000.00	0	.00
Category <b>30 - Sundry</b>	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity <b>700 - Special Events Totals</b>	\$11,550.00	\$480.00	\$0.00	\$480.00	\$11,070.00	4%	\$700.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	14,700.00	1,298.00	.00	3,342.00	11,358.00	23	1,955.15
Category <b>20 - Food/Beverage</b>	150.00	.00	.00	.00	150.00	0	22.84
Category <b>30 - Sundry</b>	1,400.00	33.43	.00	255.76	1,144.24	18	347.11
Activity <b>880 - Interpretive Center/Mill</b>	\$16,250.00	\$1,331.43	\$0.00	\$3,597.76	\$12,652.24	22%	\$2,325.10
Activity <b>882 - Mobile Learning Center</b>							
Category <b>10 - Site Operations</b>	10,000.00	2,350.00	.00	6,672.50	3,327.50	67	7,612.25
Activity <b>882 - Mobile Learning Center</b>	\$10,000.00	\$2,350.00	\$0.00	\$6,672.50	\$3,327.50	67%	\$7,612.25
Activity <b>884 - Community Outreach Interpretive</b>							
Category <b>10 - Site Operations</b>	.00	.00	.00	.00	.00	+++	1,531.00
Activity <b>884 - Community Outreach</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,531.00
Activity <b>990 - General</b>							
Category <b>70 - Other</b>	1,800.00	12.00	.00	12.00	1,788.00	1	1,956.70
Activity <b>990 - General Totals</b>	\$1,800.00	\$12.00	\$0.00	\$12.00	\$1,788.00	1%	\$1,956.70
Location <b>106 - Lower</b>	\$3,172,745.00	\$186,097.12	\$0.00	\$369,468.11	\$2,803,276.89	12%	\$299,436.60
Location <b>108 - Hudson Mills/Dexter/Delhi</b>							
Activity <b>550 - Boat Rental</b>							
Category <b>10 - Site Operations</b>	67,500.00	.00	.00	.00	67,500.00	0	.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>108 - Hudson Mills/Dexter/Delhi</b>							
Activity <b>550 - Boat Rental</b> Totals	\$67,500.00	\$0.00	\$0.00	\$0.00	\$67,500.00	0%	\$0.00
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	544,005.00	45,326.00	.00	138,144.00	405,861.00	25	141,742.00
Activity <b>590 - Tolling</b> Totals	\$544,005.00	\$45,326.00	\$0.00	\$138,144.00	\$405,861.00	25%	\$141,742.00
Activity <b>615 - Group Camping</b>							
Category <b>10 - Site Operations</b>	2,900.00	185.00	.00	1,220.00	1,680.00	42	635.00
Category <b>30 - Sundry</b>	1,250.00	117.91	.00	424.46	825.54	34	353.70
Activity <b>615 - Group Camping</b> Totals	\$4,150.00	\$302.91	\$0.00	\$1,644.46	\$2,505.54	40%	\$988.70
Activity <b>635 - Mobile Stage</b>							
Category <b>10 - Site Operations</b>	.00	.00	.00	600.00	(600.00)	+++	.00
Activity <b>635 - Mobile Stage</b> Totals	\$0.00	\$0.00	\$0.00	\$600.00	(\$600.00)	+++	\$0.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	28,000.00	2,800.00	.00	9,900.00	18,100.00	35	8,100.00
Activity <b>640 - Shelter Reservations</b>	\$28,000.00	\$2,800.00	\$0.00	\$9,900.00	\$18,100.00	35%	\$8,100.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	786,572.00	67,388.41	.00	81,704.22	704,867.78	10	51,235.99
Category <b>20 - Food/Beverage</b>	128,500.00	11,379.36	.00	12,937.06	115,562.94	10	10,716.24
Category <b>30 - Sundry</b>	16,270.00	2,735.90	.00	3,167.91	13,102.09	19	2,156.48
Activity <b>650 - Golf Course</b> Totals	\$931,342.00	\$81,503.67	\$0.00	\$97,809.19	\$833,532.81	11%	\$64,108.71
Activity <b>660 - Disc/Adventure Golf</b>							
Category <b>10 - Site Operations</b>	30,400.00	4,865.00	.00	13,513.00	16,887.00	44	8,930.00
Category <b>30 - Sundry</b>	275.00	53.77	.00	59.43	215.57	22	33.96
Activity <b>660 - Disc/Adventure Golf</b>	\$30,675.00	\$4,918.77	\$0.00	\$13,572.43	\$17,102.57	44%	\$8,963.96
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	9,900.00	.00	.00	1,102.00	8,798.00	11	3,244.00
Category <b>20 - Food/Beverage</b>	600.00	.00	.00	378.00	222.00	63	.00
Activity <b>700 - Special Events</b> Totals	\$10,500.00	\$0.00	\$0.00	\$1,480.00	\$9,020.00	14%	\$3,244.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	13,920.00	2,244.00	.00	11,625.00	2,295.00	84	12,759.50
Category <b>30 - Sundry</b>	3,249.00	24.00	.00	945.00	2,304.00	29	992.00
Activity <b>880 - Interpretive Center/Mill</b>	\$17,169.00	\$2,268.00	\$0.00	\$12,570.00	\$4,599.00	73%	\$13,751.50
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	3,300.00	90.00	.00	792.00	2,508.00	24	1,202.25
Category <b>20 - Food/Beverage</b>	7,900.00	195.50	.00	2,169.68	5,730.32	27	2,946.48

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>108 - Hudson Mills/Dexter/Delhi</b>							
Activity <b>990 - General</b>							
Category <b>30 - Sundry</b>	550.00	13.20	.00	22.62	527.38	4	154.13
Category <b>70 - Other</b>	4,850.00	60.00	.00	310.00	4,540.00	6	1,120.00
Activity <b>990 - General Totals</b>	\$16,600.00	\$358.70	\$0.00	\$3,294.30	\$13,305.70	20%	\$5,422.86
Activity <b>991 - Joint Government Maint</b>							
Category <b>10 - Site Operations</b>	3,500.00	.00	.00	.00	3,500.00	0	.00
Activity <b>991 - Joint Government Maint</b>	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%	\$0.00
Location <b>108 - Hudson</b>	\$1,653,441.00	\$137,478.05	\$0.00	\$279,014.38	\$1,374,426.62	17%	\$246,321.73
Location <b>109 - Stony Creek</b>							
Activity <b>537 - Ripslide</b>							
Category <b>10 - Site Operations</b>	136,000.00	.00	.00	.00	136,000.00	0	.00
Activity <b>537 - Ripslide Totals</b>	\$136,000.00	\$0.00	\$0.00	\$0.00	\$136,000.00	0%	\$0.00
Activity <b>538 - Beach</b>							
Category <b>10 - Site Operations</b>	88,225.00	.00	.00	.00	88,225.00	0	.00
Category <b>20 - Food/Beverage</b>	146,000.00	599.17	.00	599.17	145,400.83	0	.00
Category <b>30 - Sundry</b>	13,500.00	.00	.00	.00	13,500.00	0	.00
Activity <b>538 - Beach Totals</b>	\$247,725.00	\$599.17	\$0.00	\$599.17	\$247,125.83	0%	\$0.00
Activity <b>540 - Dockage/Boat Storage</b>							
Category <b>10 - Site Operations</b>	51,000.00	11,400.00	.00	37,400.00	13,600.00	73	38,400.00
Activity <b>540 - Dockage/Boat Storage</b>	\$51,000.00	\$11,400.00	\$0.00	\$37,400.00	\$13,600.00	73%	\$38,400.00
Activity <b>550 - Boat Rental</b>							
Category <b>10 - Site Operations</b>	144,995.00	.00	.00	.00	144,995.00	0	.00
Category <b>20 - Food/Beverage</b>	7,000.00	.00	.00	331.42	6,668.58	5	128.03
Category <b>30 - Sundry</b>	2,000.00	.00	.00	.00	2,000.00	0	.00
Activity <b>550 - Boat Rental Totals</b>	\$153,995.00	\$0.00	\$0.00	\$331.42	\$153,663.58	0%	\$128.03
Activity <b>580 - Cross Country Skiing</b>							
Category <b>10 - Site Operations</b>	4,995.00	.00	.00	1,528.00	3,467.00	31	3,899.00
Category <b>20 - Food/Beverage</b>	50.00	.00	.00	22.00	28.00	44	81.00
Activity <b>580 - Cross Country Skiing</b>	\$5,045.00	\$0.00	\$0.00	\$1,550.00	\$3,495.00	31%	\$3,980.00
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	2,629,998.00	243,710.00	.00	638,196.00	1,991,802.00	24	629,884.00
Activity <b>590 - Tolling Totals</b>	\$2,629,998.00	\$243,710.00	\$0.00	\$638,196.00	\$1,991,802.00	24%	\$629,884.00
Activity <b>610 - Family Camping</b>							
Category <b>10 - Site Operations</b>	36,250.00	2,800.00	.00	7,875.00	28,375.00	22	12,325.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>109 - Stony Creek</b>							
Activity <b>610 - Family Camping</b>							
Category <b>20 - Food/Beverage</b>	400.00	.00	.00	.00	400.00	0	.00
Category <b>30 - Sundry</b>	10,700.00	.00	.00	.00	10,700.00	0	.00
Activity <b>610 - Family Camping Totals</b>	\$47,350.00	\$2,800.00	\$0.00	\$7,875.00	\$39,475.00	17%	\$12,325.00
Activity <b>630 - Activity Center Rental</b>							
Category <b>10 - Site Operations</b>	.00	.00	.00	.00	.00	+++	500.00
Activity <b>630 - Activity Center Rental</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$500.00
Activity <b>635 - Mobile Stage</b>							
Category <b>10 - Site Operations</b>	1,200.00	.00	.00	.00	1,200.00	0	600.00
Activity <b>635 - Mobile Stage Totals</b>	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0%	\$600.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	113,100.00	16,987.00	.00	58,499.50	54,600.50	52	52,762.00
Activity <b>640 - Shelter Reservations</b>	\$113,100.00	\$16,987.00	\$0.00	\$58,499.50	\$54,600.50	52%	\$52,762.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	1,197,720.00	100,663.69	.00	106,547.69	1,091,172.31	9	91,753.93
Category <b>20 - Food/Beverage</b>	257,000.00	25,231.56	.00	25,556.34	231,443.66	10	19,943.53
Category <b>30 - Sundry</b>	20,000.00	5,201.04	.00	5,311.79	14,688.21	27	3,621.60
Activity <b>650 - Golf Course Totals</b>	\$1,474,720.00	\$131,096.29	\$0.00	\$137,415.82	\$1,337,304.18	9%	\$115,319.06
Activity <b>660 - Disc/Adventure Golf</b>							
Category <b>10 - Site Operations</b>	43,400.00	3,259.00	.00	5,759.00	37,641.00	13	6,077.00
Category <b>20 - Food/Beverage</b>	3,000.00	185.50	.00	185.50	2,814.50	6	108.00
Category <b>30 - Sundry</b>	320.00	7.55	.00	7.55	312.45	2	.00
Activity <b>660 - Disc/Adventure Golf</b>	\$46,720.00	\$3,452.05	\$0.00	\$5,952.05	\$40,767.95	13%	\$6,185.00
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	1.00	.00	.00	.00	1.00	0	350.00
Category <b>20 - Food/Beverage</b>	2,000.00	.00	.00	.00	2,000.00	0	.00
Category <b>30 - Sundry</b>	1.00	.00	.00	.00	1.00	0	.00
Activity <b>700 - Special Events Totals</b>	\$2,002.00	\$0.00	\$0.00	\$0.00	\$2,002.00	0%	\$350.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	24,305.00	2,871.00	.00	18,203.25	6,101.75	75	20,579.07
Activity <b>880 - Interpretive Center/Mill</b>	\$24,305.00	\$2,871.00	\$0.00	\$18,203.25	\$6,101.75	75%	\$20,579.07
Activity <b>882 - Mobile Learning Center</b>							
Category <b>10 - Site Operations</b>	10,500.00	1,102.50	.00	5,754.50	4,745.50	55	4,340.00
Activity <b>882 - Mobile Learning Center</b>	\$10,500.00	\$1,102.50	\$0.00	\$5,754.50	\$4,745.50	55%	\$4,340.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>109 - Stony Creek</b>							
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	50,320.00	6,435.00	.00	21,085.00	29,235.00	42	17,346.00
Category <b>20 - Food/Beverage</b>	122.00	.00	.00	.00	122.00	0	15.50
Category <b>30 - Sundry</b>	1,750.00	.00	.00	.00	1,750.00	0	185.00
Category <b>70 - Other</b>	.00	.00	.00	(15.00)	15.00	+++	28.30
Activity <b>990 - General Totals</b>	\$52,192.00	\$6,435.00	\$0.00	\$21,070.00	\$31,122.00	40%	\$17,574.80
Activity <b>991 - Joint Government Maint</b>							
Category <b>10 - Site Operations</b>	18,260.00	.00	.00	18,260.00	.00	100	.00
Activity <b>991 - Joint Government Maint</b>	\$18,260.00	\$0.00	\$0.00	\$18,260.00	\$0.00	100%	\$0.00
Location <b>109 - Stony Creek Totals</b>	\$5,014,112.00	\$420,453.01	\$0.00	\$951,106.71	\$4,063,005.29	19%	\$902,926.96
Location <b>112 - Lake Erie</b>							
Activity <b>540 - Dockage/Boat Storage</b>							
Category <b>10 - Site Operations</b>	210,000.00	17,485.00	.00	31,563.00	178,437.00	15	33,400.00
Category <b>20 - Food/Beverage</b>	2,600.00	70.53	.00	104.03	2,495.97	4	44.39
Category <b>30 - Sundry</b>	500.00	.00	.00	.00	500.00	0	.00
Activity <b>540 - Dockage/Boat Storage</b>	\$213,100.00	\$17,555.53	\$0.00	\$31,667.03	\$181,432.97	15%	\$33,444.39
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	571,000.00	114,153.00	.00	243,934.00	327,066.00	43	209,409.00
Activity <b>590 - Tolling Totals</b>	\$571,000.00	\$114,153.00	\$0.00	\$243,934.00	\$327,066.00	43%	\$209,409.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	11,000.00	1,700.00	.00	5,550.00	5,450.00	50	3,600.00
Activity <b>640 - Shelter Reservations</b>	\$11,000.00	\$1,700.00	\$0.00	\$5,550.00	\$5,450.00	50%	\$3,600.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	870,756.00	55,348.19	.00	85,551.69	785,204.31	10	62,676.12
Category <b>20 - Food/Beverage</b>	230,000.00	14,930.97	.00	21,249.67	208,750.33	9	16,156.57
Category <b>30 - Sundry</b>	23,400.00	4,869.60	.00	6,168.42	17,231.58	26	3,075.47
Activity <b>650 - Golf Course Totals</b>	\$1,124,156.00	\$75,148.76	\$0.00	\$112,969.78	\$1,011,186.22	10%	\$81,908.16
Activity <b>700 - Special Events</b>							
Category <b>10 - Site Operations</b>	500.00	.00	.00	.00	500.00	0	.00
Category <b>20 - Food/Beverage</b>	1,500.00	.00	.00	.00	1,500.00	0	.00
Category <b>30 - Sundry</b>	1,300.00	.00	.00	.00	1,300.00	0	.00
Activity <b>700 - Special Events Totals</b>	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0%	\$0.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	11,100.00	871.00	.00	3,015.00	8,085.00	27	3,322.50



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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>112 - Lake Erie</b>							
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>20 - Food/Beverage</b>	600.00	.00	.00	34.80	565.20	6	47.85
Category <b>30 - Sundry</b>	7,500.00	19.82	.00	366.10	7,133.90	5	226.66
Activity <b>880 - Interpretive Center/Mill</b>	\$19,200.00	\$890.82	\$0.00	\$3,415.90	\$15,784.10	18%	\$3,597.01
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	400.00	243.00	.00	243.00	157.00	61	5,405.37
Category <b>20 - Food/Beverage</b>	200.00	.00	.00	.00	200.00	0	.00
Category <b>70 - Other</b>	800.00	.00	.00	.00	800.00	0	.00
Activity <b>990 - General</b> Totals	\$1,400.00	\$243.00	\$0.00	\$243.00	\$1,157.00	17%	\$5,405.37
Location <b>112 - Lake Erie</b> Totals	\$1,943,156.00	\$209,691.11	\$0.00	\$397,779.71	\$1,545,376.29	20%	\$337,363.93
Location <b>113 - Wolcott</b>							
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	42,215.00	4,984.00	.00	12,585.00	29,630.00	30	13,224.00
Activity <b>590 - Tolling</b> Totals	\$42,215.00	\$4,984.00	\$0.00	\$12,585.00	\$29,630.00	30%	\$13,224.00
Activity <b>615 - Group Camping</b>							
Category <b>10 - Site Operations</b>	7,050.00	345.00	.00	4,705.00	2,345.00	67	2,480.00
Activity <b>615 - Group Camping</b> Totals	\$7,050.00	\$345.00	\$0.00	\$4,705.00	\$2,345.00	67%	\$2,480.00
Activity <b>630 - Activity Center Rental</b>							
Category <b>10 - Site Operations</b>	17,500.00	1,500.00	.00	17,125.00	375.00	98	12,825.00
Activity <b>630 - Activity Center Rental</b>	\$17,500.00	\$1,500.00	\$0.00	\$17,125.00	\$375.00	98%	\$12,825.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	9,375.00	1,375.00	.00	5,475.00	3,900.00	58	3,625.00
Activity <b>640 - Shelter Reservations</b>	\$9,375.00	\$1,375.00	\$0.00	\$5,475.00	\$3,900.00	58%	\$3,625.00
Activity <b>880 - Interpretive Center/Mill</b>							
Category <b>10 - Site Operations</b>	2.00	(4,105.00)	.00	1,323.00	(1,321.00)	66150	3,045.96
Category <b>30 - Sundry</b>	1.00	.00	.00	.00	1.00	0	.00
Activity <b>880 - Interpretive Center/Mill</b>	\$3.00	(\$4,105.00)	\$0.00	\$1,323.00	(\$1,320.00)	44100	\$3,045.96
Activity <b>881 - Farm Learning Center</b>							
Category <b>10 - Site Operations</b>	101,400.00	5,956.98	.00	26,183.11	75,216.89	26	30,915.47
Category <b>20 - Food/Beverage</b>	401.00	161.50	.00	324.00	77.00	81	80.41
Category <b>30 - Sundry</b>	2,000.00	678.81	.00	2,462.71	(462.71)	123	520.99
Activity <b>881 - Farm Learning Center</b>	\$103,801.00	\$6,797.29	\$0.00	\$28,969.82	\$74,831.18	28%	\$31,516.87
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	800.00	.00	.00	800.00	.00	100	800.00

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>113 - Wolcott</b>							
Activity <b>990 - General</b> Totals	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	100%	\$800.00
Location <b>113 - Wolcott</b> Totals	\$180,744.00	\$10,896.29	\$0.00	\$70,982.82	\$109,761.18	39%	\$67,516.83
Location <b>115 - Indian Springs</b>							
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	344,374.00	49,759.00	.00	108,074.00	236,300.00	31	110,926.00
Activity <b>590 - Tolling</b> Totals	\$344,374.00	\$49,759.00	\$0.00	\$108,074.00	\$236,300.00	31%	\$110,926.00
Activity <b>630 - Activity Center Rental</b>							
Category <b>10 - Site Operations</b>	81,100.00	11,100.00	.00	92,300.00	(11,200.00)	114	107,000.00
Activity <b>630 - Activity Center Rental</b>	\$81,100.00	\$11,100.00	\$0.00	\$92,300.00	(\$11,200.00)	114%	\$107,000.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	12,100.00	750.00	.00	3,500.00	8,600.00	29	4,675.00
Activity <b>640 - Shelter Reservations</b>	\$12,100.00	\$750.00	\$0.00	\$3,500.00	\$8,600.00	29%	\$4,675.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	1,126,365.00	103,185.51	.00	115,672.51	1,010,692.49	10	93,869.50
Category <b>20 - Food/Beverage</b>	203,912.00	17,475.89	.00	19,431.53	184,480.47	10	21,151.20
Category <b>30 - Sundry</b>	28,110.00	3,402.53	.00	3,831.74	24,278.26	14	3,712.01
Activity <b>650 - Golf Course</b> Totals	\$1,358,387.00	\$124,063.93	\$0.00	\$138,935.78	\$1,219,451.22	10%	\$118,732.71
Activity <b>883 - Environmental Disc Center</b>							
Category <b>10 - Site Operations</b>	20,340.00	1,733.50	.00	12,205.00	8,135.00	60	4,634.00
Category <b>20 - Food/Beverage</b>	35.00	.00	.00	26.62	8.38	76	16.75
Activity <b>883 - Environmental Disc</b>	\$20,375.00	\$1,733.50	\$0.00	\$12,231.62	\$8,143.38	60%	\$4,650.75
Activity <b>990 - General</b>							
Category <b>20 - Food/Beverage</b>	150.00	.00	.00	69.52	80.48	46	18.50
Category <b>70 - Other</b>	505.00	(120.00)	.00	(120.00)	625.00	-24	.00
Activity <b>990 - General</b> Totals	\$655.00	(\$120.00)	\$0.00	(\$50.48)	\$705.48	-8%	\$18.50
Location <b>115 - Indian Springs</b> Totals	\$1,816,991.00	\$187,286.43	\$0.00	\$354,990.92	\$1,462,000.08	20%	\$346,002.96
Location <b>116 - Huron Meadows</b>							
Activity <b>580 - Cross Country Skiing</b>							
Category <b>10 - Site Operations</b>	58,650.00	.00	.00	16,368.00	42,282.00	28	31,694.00
Category <b>20 - Food/Beverage</b>	3,300.00	.00	.00	1,726.13	1,573.87	52	2,473.95
Category <b>30 - Sundry</b>	50.00	.00	.00	3.55	46.45	7	.00
Activity <b>580 - Cross Country Skiing</b>	\$62,000.00	\$0.00	\$0.00	\$18,097.68	\$43,902.32	29%	\$34,167.95
Activity <b>590 - Tolling</b>							
Category <b>10 - Site Operations</b>	52,700.00	3,865.00	.00	26,568.00	26,132.00	50	30,589.00

# General Fund Revenue Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>REVENUE</b>							
Function <b>8 - Operations</b>							
Location <b>116 - Huron Meadows</b>							
Activity <b>590 - Tolling</b> Totals	\$52,700.00	\$3,865.00	\$0.00	\$26,568.00	\$26,132.00	50%	\$30,589.00
Activity <b>640 - Shelter Reservations</b>							
Category <b>10 - Site Operations</b>	10,000.00	1,700.00	.00	4,000.00	6,000.00	40	3,200.00
Activity <b>640 - Shelter Reservations</b>	\$10,000.00	\$1,700.00	\$0.00	\$4,000.00	\$6,000.00	40%	\$3,200.00
Activity <b>650 - Golf Course</b>							
Category <b>10 - Site Operations</b>	1,183,626.00	124,155.50	.00	170,617.50	1,013,008.50	14	93,442.50
Category <b>20 - Food/Beverage</b>	181,000.00	19,298.52	.00	25,925.29	155,074.71	14	18,266.98
Category <b>30 - Sundry</b>	13,420.00	2,861.43	.00	3,775.13	9,644.87	28	1,988.22
Activity <b>650 - Golf Course</b> Totals	\$1,378,046.00	\$146,315.45	\$0.00	\$200,317.92	\$1,177,728.08	15%	\$113,697.70
Location <b>116 - Huron Meadows</b> Totals	\$1,502,746.00	\$151,880.45	\$0.00	\$248,983.60	\$1,253,762.40	17%	\$181,654.65
Function <b>8 - Operations</b> Totals	\$24,837,766.00	\$2,170,621.38	\$0.00	\$5,112,227.36	\$19,725,538.64	21%	\$4,406,014.63
Function <b>9 - Administration</b>							
Location <b>100 - Administrative Office</b>							
Activity <b>990 - General</b>							
Category <b>10 - Site Operations</b>	.00	20.00	.00	20.00	(20.00)	+++	7.00
Category <b>70 - Other</b>	40,805,565.07	228,114.83	.00	39,535,958.06	1,269,607.01	97	36,860,635.84
Activity <b>990 - General</b> Totals	\$40,805,565.07	\$228,134.83	\$0.00	\$39,535,978.06	\$1,269,587.01	97%	\$36,860,642.84
Activity <b>991 - Joint Government Maint</b>							
Category <b>10 - Site Operations</b>	.00	.00	.00	.00	.00	+++	199.00
Activity <b>991 - Joint Government Maint</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$199.00
Location <b>100 - Administrative Office</b>	\$40,805,565.07	\$228,134.83	\$0.00	\$39,535,978.06	\$1,269,587.01	97%	\$36,860,841.84
Function <b>9 - Administration</b> Totals	\$40,805,565.07	\$228,134.83	\$0.00	\$39,535,978.06	\$1,269,587.01	97%	\$36,860,841.84
<b>REVENUE TOTALS</b>							
Fund <b>10 - General Fund</b> Totals	\$65,643,331.07	\$2,398,756.21	\$0.00	\$44,648,205.42	\$20,995,125.65	68%	\$41,333,215.24
Fund <b>10 - General Fund</b> Totals	\$65,643,331.07	\$2,398,756.21	\$0.00	\$44,648,205.42	\$20,995,125.65		\$41,333,215.24
Grand Totals	\$65,643,331.07	\$2,398,756.21	\$0.00	\$44,648,205.42	\$20,995,125.65		\$41,333,215.24

# General Fund Expense Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 10 - General Fund</b>								
Function 2 - Transfer								
EXPENSE								
<i>Expenditures</i>								
<b>9965</b>	<b>Transfer Out - Capital Project Fund</b>							
9965.80	Transfer Out - Capital Project Fund	9,014,166.00	.00	.00	9,014,166.00	.00	100	5,764,288.00
	<b>9965 - Transfer Out - Capital Project Fund Totals</b>	<b>\$9,014,166.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,014,166.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$5,764,288.00</b>
	<i>Expenditures Totals</i>	<i>\$9,014,166.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$9,014,166.00</i>	<i>\$0.00</i>	<i>100%</i>	<i>\$5,764,288.00</i>
	<b>EXPENSE TOTALS</b>	<b>\$9,014,166.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,014,166.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$5,764,288.00</b>
	Function 2 - Transfer Totals	(\$9,014,166.00)	\$0.00	\$0.00	(\$9,014,166.00)	\$0.00	100%	(\$5,764,288.00)
Function 5 - Capital								
EXPENSE								
<i>Contractual Services</i>								
9130	Tools/Equipment	3,299,300.97	260,799.13	2,450,346.13	850,598.64	(1,643.80)	100	443,052.39
	<i>Contractual Services Totals</i>	<i>\$3,299,300.97</i>	<i>\$260,799.13</i>	<i>\$2,450,346.13</i>	<i>\$850,598.64</i>	<i>(\$1,643.80)</i>	<i>100%</i>	<i>\$443,052.39</i>
	<b>EXPENSE TOTALS</b>	<b>\$3,299,300.97</b>	<b>\$260,799.13</b>	<b>\$2,450,346.13</b>	<b>\$850,598.64</b>	<b>(\$1,643.80)</b>	<b>100%</b>	<b>\$443,052.39</b>
	Function 5 - Capital Totals	(\$3,299,300.97)	(\$260,799.13)	(\$2,450,346.13)	(\$850,598.64)	\$1,643.80	100%	(\$443,052.39)
Function 7 - Major Maintenance								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	94,995.00	7,716.74	.00	27,525.63	67,469.37	29	43,517.50
9013	FT Benefits Pd to Emps	6,240.00	510.25	.00	1,839.50	4,400.50	29	3,105.41
9014	FT Benefits Pd for Emps	40,090.00	3,278.17	.00	11,818.09	28,271.91	29	19,533.04
	<i>Personnel Services Totals</i>	<i>\$141,325.00</i>	<i>\$11,505.16</i>	<i>\$0.00</i>	<i>\$41,183.22</i>	<i>\$100,141.78</i>	<i>29%</i>	<i>\$66,155.95</i>
<i>Contractual Services</i>								
9420	Outside Services	926,680.46	30,896.91	872,202.14	119,435.48	(64,957.16)	107	523,571.21
9990	Unallocated Budget	3,164,730.25	.00	.00	.00	3,164,730.25	0	.00
	<i>Contractual Services Totals</i>	<i>\$4,091,410.71</i>	<i>\$30,896.91</i>	<i>\$872,202.14</i>	<i>\$119,435.48</i>	<i>\$3,099,773.09</i>	<i>24%</i>	<i>\$523,571.21</i>
	<b>EXPENSE TOTALS</b>	<b>\$4,232,735.71</b>	<b>\$42,402.07</b>	<b>\$872,202.14</b>	<b>\$160,618.70</b>	<b>\$3,199,914.87</b>	<b>24%</b>	<b>\$589,727.16</b>
	Function 7 - Major Maintenance Totals	(\$4,232,735.71)	(\$42,402.07)	(\$872,202.14)	(\$160,618.70)	(\$3,199,914.87)	24%	(\$589,727.16)
Function 8 - Operations								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	11,956,833.00	932,637.28	.00	3,621,435.16	8,335,397.84	30	3,299,709.82
9011	Full Time Overtime	360,108.00	12,273.52	.00	66,813.60	293,294.40	19	111,360.67
9013	FT Benefits Pd to Emps	1,017,349.00	78,519.00	.00	307,742.28	709,606.72	30	305,585.40
9014	FT Benefits Pd for Emps	6,536,041.00	504,454.34	.00	1,977,125.80	4,558,915.20	30	1,922,141.39
9020	Part Time Wages	9,101,900.00	477,034.09	.00	1,403,635.70	7,698,264.30	15	1,271,938.48

# General Fund Expense Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 10 - General Fund</b>								
Function <b>8 - Operations</b>								
<b>EXPENSE</b>								
<i>Personnel Services</i>								
9021	Part Time Overtime	68,879.00	964.95	.00	6,295.98	62,583.02	9	8,409.93
9023	PT Benefits Pd to Emps	4,649.00	304.86	.00	1,170.83	3,478.17	25	1,150.44
9024	PT Benefits Pd for Emps	809,937.62	47,069.25	.00	136,424.20	673,513.42	17	117,103.68
<i>Personnel Services Totals</i>		\$29,855,696.62	\$2,053,257.29	\$0.00	\$7,520,643.55	\$22,335,053.07	25%	\$7,037,399.81
<i>Contractual Services</i>								
9110	Operating Supplies	2,034,143.00	193,010.63	47,758.92	498,008.61	1,488,375.47	27	480,068.81
9130	Tools/Equipment	813,414.95	65,554.79	194,592.70	197,763.85	421,058.40	48	204,521.84
9140	Chemicals	571,508.00	41,162.54	96,097.17	167,871.78	307,539.05	46	106,760.41
9150	Equipment Fuel	662,764.00	49,526.41	.00	135,399.53	527,364.47	20	132,466.58
9160	Uniforms	102,259.00	6,915.38	.00	12,729.64	89,529.36	12	11,228.75
9170	Resale Merchandise	912,798.00	116,005.85	.00	295,782.73	617,015.27	32	235,379.88
9420	Outside Services	3,639,459.68	188,550.39	330,923.39	551,846.68	2,756,689.61	24	526,237.22
9430	Insurances	599,427.00	.00	.00	315,744.78	283,682.22	53	274,810.13
9440	Utilities	2,066,504.00	187,448.44	.00	677,641.71	1,388,862.29	33	689,855.20
9450	Rents/Leases	188,069.00	16,605.79	14,700.00	29,008.14	144,360.86	23	27,590.47
9460	Postage/Shipping	3,640.00	279.62	.00	681.80	2,958.20	19	1,916.72
9510	Memberships	12,933.00	250.50	.00	2,246.60	10,686.40	17	2,855.00
9520	Employee Development	142,123.00	11,853.91	.00	52,751.26	89,371.74	37	39,729.84
9910	Over/Under	(450.00)	737.08	.00	1,982.11	(2,432.11)	-440	(39.63)
9945	Inventory Gain/Loss on Adjustment	500.00	.00	.00	.00	500.00	0	.00
<i>Contractual Services Totals</i>		\$11,749,092.63	\$877,901.33	\$684,072.18	\$2,939,459.22	\$8,125,561.23	31%	\$2,733,381.22
<b>EXPENSE TOTALS</b>		\$41,604,789.25	\$2,931,158.62	\$684,072.18	\$10,460,102.77	\$30,460,614.30	27%	\$9,770,781.03
Function <b>8 - Operations</b> Totals		(\$41,604,789.25)	(\$2,931,158.62)	(\$684,072.18)	(\$10,460,102.77)	(\$30,460,614.30)	27%	(\$9,770,781.03)
Function <b>9 - Administration</b>								
<b>EXPENSE</b>								
<i>Personnel Services</i>								
9010	Full Time Wages	5,454,791.00	397,768.75	.00	1,573,398.45	3,881,392.55	29	1,419,824.84
9011	Full Time Overtime	10,125.00	376.09	.00	7,752.68	2,372.32	77	9,142.52
9013	FT Benefits Pd to Emps	376,910.00	26,535.61	.00	105,850.66	271,059.34	28	98,657.65
9014	FT Benefits Pd for Emps	2,421,089.00	170,481.22	.00	680,050.09	1,741,038.91	28	620,617.37
9020	Part Time Wages	396,686.00	17,359.02	.00	79,381.79	317,304.21	20	94,765.20
9021	Part Time Overtime	500.00	270.31	.00	278.26	221.74	56	75.24
9024	PT Benefits Pd for Emps	31,801.75	1,285.43	.00	5,643.29	26,158.46	18	6,038.74
<i>Personnel Services Totals</i>		\$8,691,902.75	\$614,076.43	\$0.00	\$2,452,355.22	\$6,239,547.53	28%	\$2,249,121.56

# General Fund Expense Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 10 - General Fund</b>								
Function <b>9 - Administration</b>								
<b>EXPENSE</b>								
<i>Contractual Services</i>								
9110	Operating Supplies	352,186.00	27,622.49	8,833.29	48,021.29	295,331.42	16	60,122.44
9130	Tools/Equipment	249,015.40	10,345.07	1,472.56	22,617.44	224,925.40	10	35,277.37
9140	Chemicals	4,200.00	.00	.00	1,041.90	3,158.10	25	339.00
9150	Equipment Fuel	66,555.00	1,533.76	.00	5,432.58	61,122.42	8	3,692.76
9160	Uniforms	6,500.00	338.29	.00	800.29	5,699.71	12	559.32
9410	Professional Services	920,167.78	35,577.92	179,203.93	147,554.18	593,409.67	36	67,514.05
9420	Outside Services	3,642,622.96	280,383.70	659,892.99	690,697.99	2,292,031.98	37	4,546,813.80
9430	Insurances	176,052.00	.00	.00	95,952.54	80,099.46	55	90,724.87
9440	Utilities	178,928.90	15,636.62	6,420.04	51,951.52	120,557.34	33	55,816.83
9450	Rents/Leases	1,820.00	.00	.00	310.00	1,510.00	17	210.00
9460	Postage/Shipping	14,500.00	336.17	.00	6,765.55	7,734.45	47	3,342.64
9499	Miscellaneous	14,000.00	.00	.00	.00	14,000.00	0	.00
9510	Memberships	27,761.00	1,479.00	.00	10,840.79	16,920.21	39	12,692.68
9520	Employee Development	175,366.00	4,907.74	2,570.00	25,840.96	146,955.04	16	15,975.54
9940	Inventory Variance	.00	.00	.00	.00	.00	+++	.22
<i>Contractual Services Totals</i>		\$5,829,675.04	\$378,160.76	\$858,392.81	\$1,107,827.03	\$3,863,455.20	34%	\$4,893,081.52
<b>EXPENSE TOTALS</b>		\$14,521,577.79	\$992,237.19	\$858,392.81	\$3,560,182.25	\$10,103,002.73	30%	\$7,142,203.08
Function <b>9 - Administration</b> Totals		(\$14,521,577.79)	(\$992,237.19)	(\$858,392.81)	(\$3,560,182.25)	(\$10,103,002.73)	30%	(\$7,142,203.08)
Fund <b>10 - General Fund</b> Totals		\$72,672,569.72	\$4,226,597.01	\$4,865,013.26	\$24,045,668.36	\$43,761,888.10		\$23,710,051.66
Grand Totals		\$72,672,569.72	\$4,226,597.01	\$4,865,013.26	\$24,045,668.36	\$43,761,888.10		\$23,710,051.66

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	9,014,166.00	.00	.00	9,014,166.00	.00	100	5,764,288.00
Location 100 - Administrative Office	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
Function 2 - Transfer Totals	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
Function 5 - Capital							
Location 100 - Administrative Office							
Activity 180 - Natural Resources	260,000.00	.00	260,000.00	.00	.00	100	34,798.55
Location 100 - Administrative Office	\$260,000.00	\$0.00	\$260,000.00	\$0.00	\$0.00	100%	\$34,798.55
Location 102 - Lake St. Clair							
Activity 531 - Pool	13,500.00	.00	.00	10,383.33	3,116.67	77	6,071.00
Activity 730 - Police	52,897.00	.00	52,897.00	.00	.00	100	.00
Activity 940 - Heart Lab-LSC	.00	102.87	.00	102.87	(102.87)	+++	.00
Activity 990 - General	26,139.02	20,741.02	.00	26,139.02	.00	100	32,720.91
Location 102 - Lake St. Clair Totals	\$92,536.02	\$20,843.89	\$52,897.00	\$36,625.22	\$3,013.80	97%	\$38,791.91
Location 104 - Kensington							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	26,406.14
Activity 730 - Police	52,897.00	.00	52,897.00	.00	.00	100	.00
Activity 881 - Farm Learning Center	26,224.49	.00	4,182.21	26,224.49	(4,182.21)	116	.00
Activity 990 - General	278,547.33	.00	190,000.00	88,547.33	.00	100	134,726.00
Location 104 - Kensington Totals	\$357,668.82	\$0.00	\$247,079.21	\$114,771.82	(\$4,182.21)	101%	\$161,132.14
Location 106 - Lower Huron/Will/Oakwoods							
Activity 650 - Golf Course	192,602.59	15,071.26	152,551.17	40,051.42	.00	100	.00
Activity 730 - Police	52,897.00	.00	52,897.00	.00	.00	100	.00
Activity 990 - General	369,325.38	14,975.76	247,335.00	121,554.41	435.97	100	103,802.07
Location 106 - Lower	\$614,824.97	\$30,047.02	\$452,783.17	\$161,605.83	\$435.97	100%	\$103,802.07
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 650 - Golf Course	140,004.86	.00	129,288.29	.00	10,716.57	92	35,520.44
Activity 730 - Police	52,897.00	.00	52,897.00	.00	.00	100	.00
Activity 990 - General	343,000.00	162,720.23	190,000.00	162,720.23	(9,720.23)	103	.00
Location 108 - Hudson	\$535,901.86	\$162,720.23	\$372,185.29	\$162,720.23	\$996.34	100%	\$35,520.44
Location 109 - Stony Creek							
Activity 650 - Golf Course	75,401.79	.00	75,401.79	.00	.00	100	.00
Activity 990 - General	428,983.78	20,741.02	385,744.85	46,834.22	(3,595.29)	101	5,600.00
Location 109 - Stony Creek Totals	\$504,385.57	\$20,741.02	\$461,146.64	\$46,834.22	(\$3,595.29)	101%	\$5,600.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
<b>Function 5 - Capital</b>							
<b>Location 112 - Lake Erie</b>							
Activity 650 - Golf Course	85,069.82	.00	65,984.07	19,085.75	.00	100	.00
Activity 990 - General	227,563.68	.00	143,000.00	84,563.68	.00	100	.00
Location 112 - Lake Erie Totals	\$312,633.50	\$0.00	\$208,984.07	\$103,649.43	\$0.00	100%	\$0.00
<b>Location 113 - Wolcott</b>							
Activity 990 - General	129,591.06	12,361.36	65,329.70	64,936.36	(675.00)	101	6,350.00
Location 113 - Wolcott Totals	\$129,591.06	\$12,361.36	\$65,329.70	\$64,936.36	(\$675.00)	101%	\$6,350.00
<b>Location 115 - Indian Springs</b>							
Activity 650 - Golf Course	237,762.14	.00	147,491.86	88,145.28	2,125.00	99	.00
Activity 990 - General	55,484.59	.00	55,247.00	.00	237.59	100	.00
Location 115 - Indian Springs Totals	\$293,246.73	\$0.00	\$202,738.86	\$88,145.28	\$2,362.59	99%	\$0.00
<b>Location 116 - Huron Meadows</b>							
Activity 650 - Golf Course	163,599.05	14,085.61	92,288.80	71,310.25	.00	100	.00
Activity 990 - General	34,913.39	.00	34,913.39	.00	.00	100	57,057.28
Location 116 - Huron Meadows Totals	\$198,512.44	\$14,085.61	\$127,202.19	\$71,310.25	\$0.00	100%	\$57,057.28
Function 5 - Capital Totals	\$3,299,300.97	\$260,799.13	\$2,450,346.13	\$850,598.64	(\$1,643.80)	100%	\$443,052.39
<b>Function 7 - Major Maintenance</b>							
<b>Location 100 - Administrative Office</b>							
Activity 192 - Engineering	100,141.78	.00	.00	.00	100,141.78	0	.00
Location 100 - Administrative Office	\$100,141.78	\$0.00	\$0.00	\$0.00	\$100,141.78	0%	\$0.00
<b>Location 102 - Lake St. Clair</b>							
Activity 531 - Pool	14,700.00	.00	14,700.00	.00	.00	100	.00
Activity 535 - Sprayzone	.00	.00	2,175.00	8,769.00	(10,944.00)	+++	.00
Activity 540 - Dockage/Boat Storage	241,706.76	4,309.78	234,133.00	7,573.76	.00	100	391.76
Activity 655 - Par 3/Foot Golf	10,660.00	.00	10,660.00	.00	.00	100	.00
Activity 990 - General	501,800.00	.00	.00	.00	501,800.00	0	218,521.04
Location 102 - Lake St. Clair Totals	\$768,866.76	\$4,309.78	\$261,668.00	\$16,342.76	\$490,856.00	36%	\$218,912.80
<b>Location 104 - Kensington</b>							
Activity 535 - Sprayzone	.00	.00	10,206.00	.00	(10,206.00)	+++	2,687.22
Activity 660 - Disc/Adventure Golf	.00	1,340.91	2,841.28	4,223.19	(7,064.47)	+++	.00
Activity 710 - Administrative	.00	.00	.00	.00	.00	+++	12,781.00
Activity 990 - General	1,009,735.46	.00	101,044.86	.00	908,690.60	10	37,557.50
Location 104 - Kensington Totals	\$1,009,735.46	\$1,340.91	\$114,092.14	\$4,223.19	\$891,420.13	12%	\$53,025.72
<b>Location 106 - Lower Huron/Will/Oakwoods</b>							
Activity 532 - Waterpark	62,669.80	.00	62,669.80	.00	.00	100	.00



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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
<b>Function 7 - Major Maintenance</b>							
<b>Location 106 - Lower Huron/Will/Oakwoods</b>							
Activity 590 - Tolling	.00	.00	.00	.00	.00	+++	21,055.57
Activity 990 - General	501,158.76	16,556.00	.00	19,318.98	481,839.78	4	12,368.81
Location 106 - Lower	\$563,828.56	\$16,556.00	\$62,669.80	\$19,318.98	\$481,839.78	15%	\$33,424.38
<b>Location 108 - Hudson Mills/Dexter/Delhi</b>							
Activity 650 - Golf Course	12,750.00	13,000.00	.00	13,000.00	(250.00)	102	2,208.20
Activity 990 - General	160,000.00	.00	.00	.00	160,000.00	0	.00
Location 108 - Hudson	\$172,750.00	\$13,000.00	\$0.00	\$13,000.00	\$159,750.00	8%	\$2,208.20
<b>Location 109 - Stony Creek</b>							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	20,458.87
Activity 990 - General	145,696.45	.00	78,486.20	.00	67,210.25	54	46,287.40
Location 109 - Stony Creek Totals	\$145,696.45	\$0.00	\$78,486.20	\$0.00	\$67,210.25	54%	\$66,746.27
<b>Location 112 - Lake Erie</b>							
Activity 531 - Pool	.00	.00	.00	.00	.00	+++	45,653.92
Activity 540 - Dockage/Boat Storage	6,957.55	584.38	12,350.00	6,957.55	(12,350.00)	278	.00
Activity 650 - Golf Course	74,400.00	.00	.00	74,400.00	.00	100	.00
Activity 880 - Interpretive Center/Mill	11,679.01	292.19	.00	11,679.01	.00	100	.00
Activity 990 - General	918,680.14	6,318.81	342,936.00	14,697.21	561,046.93	39	61,468.51
Location 112 - Lake Erie Totals	\$1,011,716.70	\$7,195.38	\$355,286.00	\$107,733.77	\$548,696.93	46%	\$107,122.43
<b>Location 113 - Wolcott</b>							
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
<b>Location 115 - Indian Springs</b>							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	105,536.66
Activity 990 - General	260,000.00	.00	.00	.00	260,000.00	0	.00
Location 115 - Indian Springs Totals	\$260,000.00	\$0.00	\$0.00	\$0.00	\$260,000.00	0%	\$105,536.66
<b>Location 116 - Huron Meadows</b>							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	2,750.70
Activity 990 - General	150,000.00	.00	.00	.00	150,000.00	0	.00
Location 116 - Huron Meadows Totals	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%	\$2,750.70
Function 7 - Major Maintenance Totals	\$4,232,735.71	\$42,402.07	\$872,202.14	\$160,618.70	\$3,199,914.87	24%	\$589,727.16
<b>Function 8 - Operations</b>							
<b>Location 100 - Administrative Office</b>							
Activity 380 - Outside Lease/Rent	36,050.00	.00	.00	9,803.68	26,246.32	27	10,155.02
Activity 590 - Tolling	31,700.00	1,660.11	.00	10,489.96	21,210.04	33	10,042.94

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
Function <b>8 - Operations</b>							
Location <b>100 - Administrative Office</b>							
Activity <b>710 - Administrative</b>	630,150.00	.00	.00	.00	630,150.00	0	.00
Activity <b>730 - Police</b>	.00	.00	.00	.00	.00	+++	7.46
Activity <b>990 - General</b>	.00	.00	.00	(29.00)	29.00	+++	.00
Location <b>100 - Administrative Office</b>	\$697,900.00	\$1,660.11	\$0.00	\$20,264.64	\$677,635.36	3%	\$20,205.42
Location <b>102 - Lake St. Clair</b>							
Activity <b>180 - Natural Resources</b>	128,081.00	2,474.96	.00	7,077.20	121,003.80	6	2,605.70
Activity <b>531 - Pool</b>	380,684.00	15,947.76	35,364.44	21,853.43	323,466.13	15	18,365.59
Activity <b>535 - Sprayzone</b>	15,688.00	.00	.00	92.03	15,595.97	1	2,453.07
Activity <b>538 - Beach</b>	15,664.00	1,010.14	.00	3,441.11	12,222.89	22	1,082.33
Activity <b>540 - Dockage/Boat Storage</b>	93,744.00	6,043.26	.00	12,651.01	81,092.99	13	4,090.63
Activity <b>565 - Plaza Concession</b>	7,033.00	1,434.29	3,178.00	1,802.64	2,052.36	71	1,097.21
Activity <b>590 - Tolling</b>	141,924.00	7,374.54	.00	22,364.76	119,559.24	16	26,444.15
Activity <b>630 - Activity Center Rental</b>	58,201.00	2,328.13	5,936.61	14,004.44	38,259.95	34	7,160.14
Activity <b>640 - Shelter Reservations</b>	1,000.00	72.25	.00	72.25	927.75	7	.00
Activity <b>655 - Par 3/Foot Golf</b>	122,341.68	8,796.86	.00	24,212.77	98,128.91	20	6,652.94
Activity <b>660 - Disc/Adventure Golf</b>	24,186.00	789.22	.00	1,992.61	22,193.39	8	97.06
Activity <b>670 - Trackless Train</b>	39,560.00	255.56	.00	413.04	39,146.96	1	207.56
Activity <b>700 - Special Events</b>	75,753.00	4,133.46	37,831.13	9,422.57	28,499.30	62	12,449.14
Activity <b>710 - Administrative</b>	848,830.00	58,776.66	1,496.10	231,952.22	615,381.68	28	207,099.87
Activity <b>730 - Police</b>	873,715.31	64,810.33	24,872.01	265,549.14	583,294.16	33	220,684.24
Activity <b>870 - Wildlife Management</b>	18,200.00	1,742.00	12,194.00	3,484.00	2,522.00	86	1,742.00
Activity <b>880 - Interpretive Center/Mill</b>	353,840.00	27,802.12	1,956.79	107,485.08	244,398.13	31	101,689.62
Activity <b>990 - General</b>	1,966,814.00	126,541.11	22,655.50	541,693.82	1,402,464.68	29	509,971.08
Activity <b>991 - Joint Government Maint</b>	79,425.00	4,725.19	.00	14,573.53	64,851.47	18	5,955.42
Location <b>102 - Lake St. Clair Totals</b>	\$5,244,683.99	\$335,057.84	\$145,484.58	\$1,284,137.65	\$3,815,061.76	27%	\$1,129,847.75
Location <b>104 - Kensington</b>							
Activity <b>180 - Natural Resources</b>	167,814.00	14,504.26	6,165.00	60,951.60	100,697.40	40	94,845.91
Activity <b>535 - Sprayzone</b>	196,807.00	10,181.13	2,210.28	16,635.84	177,960.88	10	19,543.00
Activity <b>538 - Beach</b>	257,881.00	3,558.01	63.00	16,231.67	241,586.33	6	17,301.47
Activity <b>540 - Dockage/Boat Storage</b>	3,976.00	.00	.00	353.88	3,622.12	9	376.77
Activity <b>550 - Boat Rental</b>	170,131.00	2,137.28	6,860.00	15,234.13	148,036.87	13	18,415.79
Activity <b>560 - Excursion Boat</b>	52,722.00	363.65	21.00	513.65	52,187.35	1	1,627.02
Activity <b>580 - Cross Country Skiing</b>	29,872.00	(9.09)	.00	7,055.71	22,816.29	24	5,634.99
Activity <b>590 - Tolling</b>	357,657.00	27,254.71	.00	69,786.82	287,870.18	20	67,245.74

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<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
Function <b>8 - Operations</b>							
Location <b>104 - Kensington</b>							
Activity <b>615 - Group Camping</b>	775.00	.00	.00	.00	775.00	0	.00
Activity <b>635 - Mobile Stage</b>	5,468.00	.00	.00	.00	5,468.00	0	.00
Activity <b>650 - Golf Course</b>	854,526.00	87,881.78	1,816.03	244,206.93	608,503.04	29	191,167.62
Activity <b>660 - Disc/Adventure Golf</b>	103,092.00	5,224.85	.00	15,265.85	87,826.15	15	11,569.19
Activity <b>700 - Special Events</b>	89,494.00	1,657.53	5,780.63	4,793.65	78,919.72	12	1,860.00
Activity <b>710 - Administrative</b>	1,052,333.00	78,534.43	3,020.20	302,539.06	746,773.74	29	258,934.22
Activity <b>730 - Police</b>	1,180,969.31	89,116.92	24,872.03	364,232.63	791,864.65	33	355,695.09
Activity <b>870 - Wildlife Management</b>	15,110.00	1,495.00	10,465.00	3,990.00	655.00	96	27,373.29
Activity <b>880 - Interpretive Center/Mill</b>	438,407.00	29,857.82	204.75	123,510.80	314,691.45	28	123,379.25
Activity <b>881 - Farm Learning Center</b>	961,008.00	79,082.09	503.06	290,707.85	669,797.09	30	234,112.90
Activity <b>882 - Mobile Learning Center</b>	170,045.00	12,145.24	.00	51,601.46	118,443.54	30	62,924.18
Activity <b>990 - General</b>	2,355,486.00	225,681.42	62,939.30	750,586.49	1,541,960.21	35	758,183.16
Activity <b>991 - Joint Government Maint</b>	33,118.62	55.99	.00	168.20	32,950.42	1	.00
Location <b>104 - Kensington Totals</b>	\$8,496,691.93	\$668,723.02	\$124,920.28	\$2,338,366.22	\$6,033,405.43	29%	\$2,250,189.59
Location <b>106 - Lower Huron/Will/Oakwoods</b>							
Activity <b>180 - Natural Resources</b>	162,557.00	1,556.18	.00	25,152.69	137,404.31	15	19,179.05
Activity <b>531 - Pool</b>	288,187.00	7,293.08	23,576.28	27,336.41	237,274.31	18	28,812.78
Activity <b>532 - Waterpark</b>	918,039.00	18,444.73	14,669.75	61,232.66	842,136.59	8	51,927.17
Activity <b>550 - Boat Rental</b>	8,112.00	.00	.00	.00	8,112.00	0	246.00
Activity <b>590 - Tolling</b>	281,580.00	10,193.80	.00	34,837.84	246,742.16	12	30,792.47
Activity <b>610 - Family Camping</b>	10,842.00	29.95	.00	316.16	10,525.84	3	430.76
Activity <b>615 - Group Camping</b>	1,330.00	.00	.00	178.00	1,152.00	13	178.00
Activity <b>650 - Golf Course</b>	745,075.00	60,921.45	1,051.03	145,147.37	598,876.60	20	109,874.85
Activity <b>660 - Disc/Adventure Golf</b>	6,300.00	.00	.00	.00	6,300.00	0	.00
Activity <b>700 - Special Events</b>	64,450.00	5,793.20	.00	5,793.20	58,656.80	9	2,168.75
Activity <b>710 - Administrative</b>	904,104.00	61,000.60	1,944.93	253,417.51	648,741.56	28	243,904.76
Activity <b>730 - Police</b>	1,019,327.42	84,392.77	24,872.03	320,992.85	673,462.54	34	257,645.77
Activity <b>870 - Wildlife Management</b>	800.00	.00	.00	.00	800.00	0	16,081.38
Activity <b>880 - Interpretive Center/Mill</b>	332,809.00	30,140.97	.00	110,226.50	222,582.50	33	87,757.01
Activity <b>882 - Mobile Learning Center</b>	308,212.00	23,371.60	.00	89,104.35	219,107.65	29	58,306.55
Activity <b>884 - Community Outreach</b>	367,651.00	21,782.30	5,426.44	86,669.07	275,555.49	25	73,213.32
Activity <b>990 - General</b>	2,399,685.00	180,825.02	25,214.11	693,992.62	1,680,478.27	30	685,334.65
Location <b>106 - Lower</b>	\$7,819,060.42	\$505,745.65	\$96,754.57	\$1,854,397.23	\$5,867,908.62	25%	\$1,665,853.27

# General Fund Expense Budget by Organization

Through 04/30/24  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
Function <b>8 - Operations</b>							
Location <b>108 - Hudson Mills/Dexter/Delhi</b>							
Activity <b>180 - Natural Resources</b>	78,613.00	2,732.60	.00	8,867.96	69,745.04	11	35,962.74
Activity <b>550 - Boat Rental</b>	9,817.00	4,534.00	.00	4,534.00	5,283.00	46	.00
Activity <b>580 - Cross Country Skiing</b>	7,346.00	75.16	.00	476.16	6,869.84	6	308.06
Activity <b>590 - Tolling</b>	106,678.00	5,033.59	131.28	17,135.80	89,410.92	16	13,713.74
Activity <b>615 - Group Camping</b>	640.00	.00	.00	.00	640.00	0	38.99
Activity <b>650 - Golf Course</b>	702,975.00	85,997.08	4,726.03	187,886.64	510,362.33	27	148,568.28
Activity <b>660 - Disc/Adventure Golf</b>	14,653.00	182.20	.00	2,974.51	11,678.49	20	3,667.31
Activity <b>700 - Special Events</b>	45,214.00	2,419.81	4,117.02	5,020.67	36,076.31	20	7,548.34
Activity <b>710 - Administrative</b>	611,221.00	44,308.61	1,496.10	188,027.34	421,697.56	31	183,229.15
Activity <b>730 - Police</b>	645,403.31	45,153.02	24,872.03	187,609.56	432,921.72	33	190,382.16
Activity <b>870 - Wildlife Management</b>	501.00	.00	.00	500.00	1.00	100	9,064.40
Activity <b>880 - Interpretive Center/Mill</b>	148,614.00	11,363.08	.00	47,920.26	100,693.74	32	45,387.10
Activity <b>990 - General</b>	777,089.00	57,180.03	6,525.38	234,949.10	535,614.52	31	237,498.97
Activity <b>991 - Joint Government Maint</b>	24,181.00	466.34	.00	3,790.10	20,390.90	16	891.16
Location <b>108 - Hudson</b>	\$3,172,945.31	\$259,445.52	\$41,867.84	\$889,692.10	\$2,241,385.37	29%	\$876,260.40
Location <b>109 - Stony Creek</b>							
Activity <b>180 - Natural Resources</b>	166,270.00	24,646.98	4,300.00	46,934.38	115,035.62	31	11,813.69
Activity <b>537 - Ripslide</b>	31,031.00	.00	.00	.00	31,031.00	0	.00
Activity <b>538 - Beach</b>	325,760.00	8,803.15	.00	25,508.77	300,251.23	8	30,085.92
Activity <b>540 - Dockage/Boat Storage</b>	18,132.00	216.78	.00	1,276.40	16,855.60	7	9,766.89
Activity <b>550 - Boat Rental</b>	132,882.00	1,353.53	38,295.00	4,449.49	90,137.51	32	2,360.28
Activity <b>580 - Cross Country Skiing</b>	5,774.00	.00	.00	2,250.12	3,523.88	39	2,655.90
Activity <b>590 - Tolling</b>	171,843.00	15,430.99	.00	33,957.89	137,885.11	20	32,226.83
Activity <b>610 - Family Camping</b>	20,367.00	36.24	2,257.50	749.89	17,359.61	15	519.74
Activity <b>650 - Golf Course</b>	945,559.00	86,785.03	8,755.03	211,294.63	725,509.34	23	178,739.32
Activity <b>660 - Disc/Adventure Golf</b>	37,803.00	802.30	.00	964.70	36,838.30	3	1,108.93
Activity <b>700 - Special Events</b>	77,660.00	4,541.74	23,969.04	6,100.74	47,590.22	39	6,604.16
Activity <b>710 - Administrative</b>	877,061.00	70,598.08	3,364.55	278,181.57	595,514.88	32	251,549.51
Activity <b>730 - Police</b>	1,044,615.31	65,277.63	13,091.88	242,515.69	789,007.74	24	229,689.60
Activity <b>870 - Wildlife Management</b>	16,709.00	1,300.00	9,100.00	3,600.00	4,009.00	76	15,403.77
Activity <b>880 - Interpretive Center/Mill</b>	388,974.00	31,351.85	.00	115,119.33	273,854.67	30	108,037.55
Activity <b>882 - Mobile Learning Center</b>	164,885.00	13,512.37	.00	52,172.80	112,712.20	32	61,094.70
Activity <b>990 - General</b>	1,918,301.00	144,610.86	41,780.28	550,556.06	1,325,964.66	31	468,999.70
Activity <b>991 - Joint Government Maint</b>	6,470.00	.00	.00	127.12	6,342.88	2	.00

# General Fund Expense Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
<b>Function 8 - Operations</b>							
Location <b>109 - Stony Creek</b> Totals	\$6,350,096.31	\$469,267.53	\$144,913.28	\$1,575,759.58	\$4,629,423.45	27%	\$1,410,656.49
Location <b>112 - Lake Erie</b>							
Activity <b>180 - Natural Resources</b>	55,013.00	888.98	.00	2,936.98	52,076.02	5	27,836.24
Activity <b>531 - Pool</b>	149,624.00	1,715.87	.00	12,003.86	137,620.14	8	10,707.49
Activity <b>540 - Dockage/Boat Storage</b>	132,527.00	9,255.59	1,000.00	19,745.24	111,781.76	16	19,542.81
Activity <b>590 - Tolling</b>	73,098.00	5,880.96	.00	19,127.78	53,970.22	26	15,611.32
Activity <b>640 - Shelter Reservations</b>	5,400.00	.00	.00	4,900.00	500.00	91	.00
Activity <b>650 - Golf Course</b>	825,637.00	66,918.25	17,946.03	190,049.80	617,641.17	25	165,818.96
Activity <b>700 - Special Events</b>	45,250.00	2,918.49	.00	7,151.44	38,098.56	16	3,665.53
Activity <b>710 - Administrative</b>	724,170.00	50,221.75	897.66	213,784.77	509,487.57	30	190,425.11
Activity <b>730 - Police</b>	838,914.31	48,786.16	13,091.88	191,519.33	634,303.10	24	196,679.05
Activity <b>870 - Wildlife Management</b>	8,900.00	.00	.00	1,000.00	7,900.00	11	5,481.53
Activity <b>880 - Interpretive Center/Mill</b>	335,549.98	16,416.61	1,059.98	83,537.91	250,952.09	25	102,572.40
Activity <b>990 - General</b>	1,115,494.00	74,802.03	5,134.02	322,031.27	788,328.71	29	343,411.39
Location <b>112 - Lake Erie</b> Totals	\$4,309,577.29	\$277,804.69	\$39,129.57	\$1,067,788.38	\$3,202,659.34	26%	\$1,081,751.83
Location <b>113 - Wolcott</b>							
Activity <b>180 - Natural Resources</b>	41,402.00	5,539.47	7,400.00	11,108.30	22,893.70	45	4,408.81
Activity <b>590 - Tolling</b>	9,045.00	457.43	.00	584.55	8,460.45	6	300.40
Activity <b>615 - Group Camping</b>	6,156.00	607.54	.00	2,161.23	3,994.77	35	2,088.11
Activity <b>630 - Activity Center Rental</b>	28,194.00	1,854.29	.00	6,517.67	21,676.33	23	7,069.81
Activity <b>700 - Special Events</b>	9,650.00	.00	2,257.50	733.75	6,658.75	31	.00
Activity <b>710 - Administrative</b>	47,774.00	4,164.40	748.05	17,111.51	29,914.44	37	12,037.32
Activity <b>730 - Police</b>	157,338.00	9,366.40	.00	19,015.56	138,322.44	12	41,388.00
Activity <b>880 - Interpretive Center/Mill</b>	73,965.00	4,183.84	.00	20,576.92	53,388.08	28	24,518.68
Activity <b>881 - Farm Learning Center</b>	1,042,195.00	82,086.32	.00	269,803.11	772,391.89	26	266,615.19
Activity <b>990 - General</b>	284,715.00	23,404.42	7,059.94	86,065.76	191,589.30	33	75,054.49
Location <b>113 - Wolcott</b> Totals	\$1,700,434.00	\$131,664.11	\$17,465.49	\$433,678.36	\$1,249,290.15	27%	\$433,480.81
Location <b>115 - Indian Springs</b>							
Activity <b>180 - Natural Resources</b>	129,983.00	2,990.51	39,979.97	13,128.73	76,874.30	41	10,157.30
Activity <b>535 - Sprayzone</b>	11,116.00	262.85	.00	1,563.12	9,552.88	14	2,656.05
Activity <b>580 - Cross Country Skiing</b>	6,274.00	.00	.00	.00	6,274.00	0	464.13
Activity <b>590 - Tolling</b>	71,018.00	5,414.35	.00	18,003.94	53,014.06	25	14,366.14
Activity <b>630 - Activity Center Rental</b>	22,090.00	940.44	.00	5,283.86	16,806.14	24	1,951.87
Activity <b>650 - Golf Course</b>	842,689.00	83,223.86	13,045.26	214,613.78	615,029.96	27	179,446.27
Activity <b>700 - Special Events</b>	10,000.00	137.45	2,700.00	182.45	7,117.55	29	.00

# General Fund Expense Budget by Organization

Through 04/30/24  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
<b>Function 8 - Operations</b>							
Location <b>115 - Indian Springs</b>							
Activity <b>710 - Administrative</b>	318,856.00	23,058.97	598.44	92,331.73	225,925.83	29	77,928.39
Activity <b>730 - Police</b>	108,829.00	743.71	.00	9,614.95	99,214.05	9	4,691.06
Activity <b>870 - Wildlife Management</b>	809.00	252.35	.00	997.38	(188.38)	123	12,639.69
Activity <b>883 - Environmental Disc</b>	463,097.00	39,688.79	.00	173,009.51	290,087.49	37	142,669.21
Activity <b>990 - General</b>	382,054.00	22,431.63	6,961.61	107,389.51	267,702.88	30	107,340.76
Location <b>115 - Indian Springs Totals</b>	<b>\$2,366,815.00</b>	<b>\$179,144.91</b>	<b>\$63,285.28</b>	<b>\$636,118.96</b>	<b>\$1,667,410.76</b>	<b>30%</b>	<b>\$554,310.87</b>
Location <b>116 - Huron Meadows</b>							
Activity <b>180 - Natural Resources</b>	53,533.00	.00	2,675.00	5,277.22	45,580.78	15	716.40
Activity <b>580 - Cross Country Skiing</b>	75,053.00	.00	.00	24,477.64	50,575.36	33	44,405.41
Activity <b>590 - Tolling</b>	3,724.00	.00	.00	.00	3,724.00	0	.00
Activity <b>650 - Golf Course</b>	776,949.00	64,863.41	4,844.20	188,149.57	583,955.23	25	167,100.17
Activity <b>700 - Special Events</b>	6,740.00	3,349.05	46.95	3,882.94	2,810.11	58	2,622.37
Activity <b>710 - Administrative</b>	81,020.00	4,392.10	598.44	26,203.71	54,217.85	33	26,519.17
Activity <b>730 - Police</b>	181,665.00	6,672.13	.00	23,024.88	158,640.12	13	18,745.47
Activity <b>870 - Wildlife Management</b>	500.00	.00	.00	.00	500.00	0	.00
Activity <b>990 - General</b>	267,401.00	23,368.55	2,086.70	88,883.69	176,430.61	34	88,115.61
Location <b>116 - Huron Meadows Totals</b>	<b>\$1,446,585.00</b>	<b>\$102,645.24</b>	<b>\$10,251.29</b>	<b>\$359,899.65</b>	<b>\$1,076,434.06</b>	<b>26%</b>	<b>\$348,224.60</b>
Function <b>8 - Operations Totals</b>	<b>\$41,604,789.25</b>	<b>\$2,931,158.62</b>	<b>\$684,072.18</b>	<b>\$10,460,102.77</b>	<b>\$30,460,614.30</b>	<b>27%</b>	<b>\$9,770,781.03</b>
<b>Function 9 - Administration</b>							
Location <b>100 - Administrative Office</b>							
Activity <b>100 - Director/Deputy Dir Dept</b>	1,122,306.79	78,339.24	91,098.04	323,678.03	707,530.72	37	363,166.56
Activity <b>102 - Diversity, Equity &amp;</b>	638,464.75	40,073.97	6,000.00	159,233.53	473,231.22	26	165,237.65
Activity <b>110 - Finance Department</b>	1,102,205.00	72,478.34	23,611.00	285,148.92	793,445.08	28	316,882.12
Activity <b>120 - Human Resource</b>	848,688.00	59,026.72	.00	241,805.87	606,882.13	28	211,670.57
Activity <b>130 -</b>	2,082,268.00	148,895.00	443,882.92	461,422.42	1,176,962.66	43	330,361.95
Activity <b>140 - Information Technology</b>	2,159,170.47	218,154.51	40,971.88	646,082.99	1,472,115.60	32	413,828.63
Activity <b>150 - Purchasing Department</b>	288,218.00	21,862.99	.00	88,214.43	200,003.57	31	58,016.92
Activity <b>180 - Natural Resources</b>	998,708.00	41,239.33	10,000.00	213,525.62	775,182.38	22	211,855.65
Activity <b>190 - Planning</b>	1,052,501.20	75,426.49	91,058.69	257,607.06	703,835.45	33	237,493.24
Activity <b>192 - Engineering</b>	1,939,783.28	65,665.03	102,681.19	316,544.22	1,520,557.87	22	305,617.80
Activity <b>650 - Golf Course</b>	.00	.00	.00	200.00	(200.00)	+++	.00
Activity <b>700 - Special Events</b>	15,000.00	5,594.00	1.00	5,594.00	9,405.00	37	9,718.82

# General Fund Expense Budget by Organization

Through 04/30/24  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 10 - General Fund</b>							
<b>EXPENSE</b>							
<b>Function 9 - Administration</b>							
<b>Location 100 - Administrative Office</b>							
Activity 710 - Administrative	759,877.00	92,890.07	20,145.50	265,406.45	474,325.05	38	216,506.59
Activity 730 - Police	721,383.40	50,286.71	1,016.40	227,897.41	492,469.59	32	208,986.68
Activity 880 - Interpretive Center/Mill	297,253.90	20,931.32	11,220.04	66,447.83	219,586.03	26	56,214.25
Activity 991 - Joint Government Maint	495,750.00	1,373.47	16,706.15	1,373.47	477,670.38	4	4,036,645.65
<b>Location 100 - Administrative Office</b>	<b>\$14,521,577.79</b>	<b>\$992,237.19</b>	<b>\$858,392.81</b>	<b>\$3,560,182.25</b>	<b>\$10,103,002.73</b>	<b>30%</b>	<b>\$7,142,203.08</b>
<b>Function 9 - Administration Totals</b>	<b>\$14,521,577.79</b>	<b>\$992,237.19</b>	<b>\$858,392.81</b>	<b>\$3,560,182.25</b>	<b>\$10,103,002.73</b>	<b>30%</b>	<b>\$7,142,203.08</b>
<b>EXPENSE TOTALS</b>	<b>\$72,672,569.72</b>	<b>\$4,226,597.01</b>	<b>\$4,865,013.26</b>	<b>\$24,045,668.36</b>	<b>\$43,761,888.10</b>	<b>40%</b>	<b>\$23,710,051.66</b>
<b>Fund 10 - General Fund Totals</b>	<b>\$72,672,569.72</b>	<b>\$4,226,597.01</b>	<b>\$4,865,013.26</b>	<b>\$24,045,668.36</b>	<b>\$43,761,888.10</b>		<b>\$23,710,051.66</b>
<b>Grand Totals</b>	<b>\$72,672,569.72</b>	<b>\$4,226,597.01</b>	<b>\$4,865,013.26</b>	<b>\$24,045,668.36</b>	<b>\$43,761,888.10</b>		<b>\$23,710,051.66</b>

# Suppl Maj Mnt Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>Special Revenue Funds</b>				
Fund <b>20 - Supplemental Maj Mnt Fund</b>				
<b>ASSETS</b>				
<i>ASSETS</i>				
<i>INVESTMENTS</i>				
Comerica Restricted Funds	5,505,811.01	5,235,029.60	270,781.41	5.17
<i>INVESTMENTS Totals</i>	\$5,505,811.01	\$5,235,029.60	\$270,781.41	5.17%
<i>ASSETS Totals</i>	\$5,505,811.01	\$5,235,029.60	\$270,781.41	5.17%
<b>ASSETS TOTALS</b>	\$5,505,811.01	\$5,235,029.60	\$270,781.41	5.17%
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>LIABILITIES</i>				
<i>CURRENT LIABILITIES</i>				
Contract Retainage Payabl	(.01)	(.01)	.00	.00
<i>CURRENT LIABILITIES Totals</i>	(\$0.01)	(\$0.01)	\$0.00	0.00%
<i>LIABILITIES Totals</i>	(\$0.01)	(\$0.01)	\$0.00	0.00%
<b>LIABILITIES TOTALS</b>	(\$0.01)	(\$0.01)	\$0.00	0.00%
<b>FUND EQUITY</b>				
<i>FUND BALANCE</i>				
<i>UNASSIGNED FUND BALANCE</i>				
Reserve Future Contingen.	5,162,746.03	5,162,746.03	.00	.00
<i>UNASSIGNED FUND BALANCE Totals</i>	\$5,162,746.03	\$5,162,746.03	\$0.00	0.00%
<i>FUND BALANCE Totals</i>	\$5,162,746.03	\$5,162,746.03	\$0.00	0.00%
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$5,162,746.03	\$5,162,746.03	\$0.00	0.00%
Prior Year Fund Equity Adjustment	(249,153.34)			
Fund Revenues	(93,911.65)			
Fund Expenses	.00			
<b>FUND EQUITY TOTALS</b>	\$5,505,811.02	\$5,162,746.03	\$343,064.99	6.65%
<b>LIABILITIES AND FUND EQUITY</b>	\$5,505,811.01	\$5,162,746.02	\$343,064.99	6.65%
Fund <b>20 - Supplemental Maj Mnt Fund Totals</b>	\$0.00	\$72,283.58	(\$72,283.58)	(100.00%)
Fund Type <b>Special Revenue Funds Totals</b>	\$0.00	\$72,283.58	(\$72,283.58)	(100.00%)
Fund Category <b>Governmental Funds Totals</b>	\$0.00	\$72,283.58	(\$72,283.58)	(100.00%)
Grand Totals	\$0.00	\$72,283.58	(\$72,283.58)	(100.00%)



# Supplemental Maj Mnt Fund Revenue Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 20 - Supplemental Maj Mnt Fund</b>								
Function 9 - Administration								
REVENUE								
<i>Revenue</i>								
4500	Interest Income	.00	23,911.70	.00	93,911.65	(93,911.65)	+++	72,283.58
	<i>Revenue Totals</i>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
	<b>REVENUE TOTALS</b>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
	Function 9 - Administration Totals	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
	<b>Fund 20 - Supplemental Maj Mnt Fund Totals</b>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)		\$72,283.58
	<b>Grand Totals</b>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)		\$72,283.58

# Supplemental Maj Mnt Fund Revenue Budget by Organization

Through 04/30/24

Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
<b>Fund 20 - Supplemental Maj Mnt Fund</b>							
<b>REVENUE</b>							
Function <b>9 - Administration</b>							
Location <b>100 - Administrative Office</b>							
Activity <b>990 - General</b>							
Category <b>70 - Other</b>	.00	23,911.70	.00	93,911.65	(93,911.65)	+++	72,283.58
Activity <b>990 - General</b> Totals	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
Location <b>100 - Administrative Office</b>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
Function <b>9 - Administration</b> Totals	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
<b>REVENUE TOTALS</b>	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)	+++	\$72,283.58
<b>Fund 20 - Supplemental Maj Mnt Fund</b> Totals	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)		\$72,283.58
Grand Totals	\$0.00	\$23,911.70	\$0.00	\$93,911.65	(\$93,911.65)		\$72,283.58

# Capital Project Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>Capital Projects Funds</b>				
Fund <b>80 - Capital Projects Fund</b>				
<b>ASSETS</b>				
ASSETS				
INVESTMENTS				
Flagstar Bank/C.D.	532,934.70	510,724.63	22,210.07	4.35
Public Service Credit Union	2,625,777.09	2,567,109.03	58,668.06	2.29
CIBC Bank/C.D.	2,091,777.05	2,023,032.95	68,744.10	3.40
Comerica Bank Govt Fund	17,995,864.53	10,036,167.90	7,959,696.63	79.31
INVESTMENTS Totals	\$23,246,353.37	\$15,137,034.51	\$8,109,318.86	53.57%
OTHER ASSETS				
Due From Other Funds	2,535,000.00	100,000.00	2,435,000.00	2,435.00
Due From Grants	568,227.00	585,161.66	(16,934.66)	(2.89)
OTHER ASSETS Totals	\$3,103,227.00	\$685,161.66	\$2,418,065.34	352.92%
ASSETS Totals	\$26,349,580.37	\$15,822,196.17	\$10,527,384.20	66.54%
<b>ASSETS TOTALS</b>	\$26,349,580.37	\$15,822,196.17	\$10,527,384.20	66.54%
<b>LIABILITIES AND FUND EQUITY</b>				
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES				
Vouchers Payable	61,362.50	26,976.00	34,386.50	127.47
Due To	671,311.19	150,932.04	520,379.15	344.78
Deferred Revenue	568,227.00	585,161.66	(16,934.66)	(2.89)
CURRENT LIABILITIES Totals	\$1,300,900.69	\$763,069.70	\$537,830.99	70.48%
LIABILITIES Totals	\$1,300,900.69	\$763,069.70	\$537,830.99	70.48%
<b>LIABILITIES TOTALS</b>	\$1,300,900.69	\$763,069.70	\$537,830.99	70.48%
<b>FUND EQUITY</b>				
FUND BALANCE				
ASSIGNED FUND BALANCE				
Planned Use of Fund Balance	9,111,955.79	9,111,955.79	.00	.00
ASSIGNED FUND BALANCE Totals	\$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 Totals	(\$9,111,955.79)	(\$9,111,955.79)	\$0.00	0.00%
FUND BALANCE Totals	\$0.00	\$0.00	\$0.00	+++
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$0.00	\$0.00	\$0.00	+++
Prior Year Fund Equity Adjustment	(14,201,541.40)			
Fund Revenues	(11,689,883.56)			

# Capital Project Fund Balance Sheet

Through 04/30/24  
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category <b>Governmental Funds</b>				
Fund Type <b>Capital Projects Funds</b>				
Fund Expenses	842,745.28			
<b>FUND EQUITY TOTALS</b>	<b>\$25,048,679.68</b>	<b>\$0.00</b>	<b>\$25,048,679.68</b>	<b>+++</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$26,349,580.37</b>	<b>\$763,069.70</b>	<b>\$25,586,510.67</b>	<b>3,353.10%</b>
Fund <b>80 - Capital Projects Fund</b> Totals	\$0.00	\$15,059,126.47	(\$15,059,126.47)	(100.00%)
Fund Type <b>Capital Projects Funds</b> Totals	\$0.00	\$15,059,126.47	(\$15,059,126.47)	(100.00%)
Fund Category <b>Governmental Funds</b> Totals	\$0.00	\$15,059,126.47	(\$15,059,126.47)	(100.00%)
Grand Totals	\$0.00	\$15,059,126.47	(\$15,059,126.47)	(100.00%)

# Capital Project Revenue Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 80 - Capital Projects Fund</b>								
Function <b>2 - Transfer</b>								
<b>REVENUE</b>								
<i>Revenue</i>								
<b>6000</b>	<b>Transfer In - General Fund</b>							
6000.10	Transfer In - General Fund	9,014,166.00	.00	.00	9,014,166.00	.00	100	5,764,288.00
	6000 - Transfer In - General Fund	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
	<i>Revenue Totals</i>	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
	<b>REVENUE TOTALS</b>	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
	Function <b>2 - Transfer</b> Totals	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$5,764,288.00
Function <b>9 - Administration</b>								
<b>REVENUE</b>								
<i>Revenue</i>								
4400	Grant Revenue	12,269,728.07	2,500,000.00	.00	2,500,000.00	9,769,728.07	20	148,715.75
4460	Foundation Support	104.08	.00	.00	.00	104.08	0	.00
4500	Interest Income	.00	78,883.65	.00	175,717.56	(175,717.56)	+++	103,356.14
	<i>Revenue Totals</i>	\$12,269,832.15	\$2,578,883.65	\$0.00	\$2,675,717.56	\$9,594,114.59	22%	\$252,071.89
	<b>REVENUE TOTALS</b>	\$12,269,832.15	\$2,578,883.65	\$0.00	\$2,675,717.56	\$9,594,114.59	22%	\$252,071.89
	Function <b>9 - Administration</b> Totals	\$12,269,832.15	\$2,578,883.65	\$0.00	\$2,675,717.56	\$9,594,114.59	22%	\$252,071.89
	Fund <b>80 - Capital Projects Fund</b> Totals	\$21,283,998.15	\$2,578,883.65	\$0.00	\$11,689,883.56	\$9,594,114.59		\$6,016,359.89
	Grand Totals	\$21,283,998.15	\$2,578,883.65	\$0.00	\$11,689,883.56	\$9,594,114.59		\$6,016,359.89

# Capital Project Revenue Budget by Organization

Through 04/30/24  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
<b>Fund 80 - Capital Projects Fund</b>							
<b>REVENUE</b>							
<b>Function 2 - Transfer</b>							
<b>Location 100 - Administrative Office</b>							
Activity 990 - General	9,014,166.00	.00	.00	9,014,166.00	.00	100	6,215,377.31
Location 100 - Administrative Office	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$6,215,377.31
Function 2 - Transfer Totals	\$9,014,166.00	\$0.00	\$0.00	\$9,014,166.00	\$0.00	100%	\$6,215,377.31
<b>Function 5 - Capital</b>							
<b>Location 102 - Lake St. Clair</b>							
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
<b>Function 9 - Administration</b>							
<b>Location 100 - Administrative Office</b>							
Activity 990 - General	12,269,832.15	2,578,883.65	.00	2,675,717.56	9,594,114.59	22	3,153,267.48
Location 100 - Administrative Office	\$12,269,832.15	\$2,578,883.65	\$0.00	\$2,675,717.56	\$9,594,114.59	22%	\$3,153,267.48
Function 9 - Administration Totals	\$12,269,832.15	\$2,578,883.65	\$0.00	\$2,675,717.56	\$9,594,114.59	22%	\$3,153,267.48
<b>REVENUE TOTALS</b>	\$21,283,998.15	\$2,578,883.65	\$0.00	\$11,689,883.56	\$9,594,114.59	55%	\$9,368,644.79
<b>Fund 80 - Capital Projects Fund Totals</b>	\$21,283,998.15	\$2,578,883.65	\$0.00	\$11,689,883.56	\$9,594,114.59		\$9,368,644.79
<b>Grand Totals</b>	\$21,283,998.15	\$2,578,883.65	\$0.00	\$11,689,883.56	\$9,594,114.59		\$9,368,644.79

# Capital Project Expense Budget Performance

Fiscal Year to Date 04/30/24

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
<b>Fund 80 - Capital Projects Fund</b>								
Function 2 - Transfer								
EXPENSE								
<i>Expenditures</i>								
<b>9965</b>	<b>Transfer Out - General Fund</b>							
9965.10	Transfer Out - General Fund	.00	.00	.00	.00	.00	+++	66,358.77
	9965 - Transfer Out - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
	<i>Expenditures Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$66,358.77
	Function 2 - Transfer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$66,358.77)
Function 5 - Capital								
EXPENSE								
<i>Personnel Services</i>								
9010	Full Time Wages	283,122.00	36,689.99	.00	133,155.16	149,966.84	47	68,050.77
9013	FT Benefits Pd to Emps	18,512.00	2,387.14	.00	8,807.56	9,704.44	48	4,926.78
9014	FT Benefits Pd for Emps	118,932.00	15,336.35	.00	56,585.03	62,346.97	48	30,931.48
	<i>Personnel Services Totals</i>	\$420,566.00	\$54,413.48	\$0.00	\$198,547.75	\$222,018.25	47%	\$103,909.03
<i>Contractual Services</i>								
9410	Professional Services	736,894.20	6,940.20	587,357.35	164,273.35	(14,736.50)	102	45,975.72
9420	Outside Services	33,546,476.53	85,346.66	2,767,742.74	479,924.18	30,298,809.61	10	29,418.70
	<i>Contractual Services Totals</i>	\$34,283,370.73	\$92,286.86	\$3,355,100.09	\$644,197.53	\$30,284,073.11	12%	\$75,394.42
	<b>EXPENSE TOTALS</b>	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36	12%	\$179,303.45
	Function 5 - Capital Totals	(\$34,703,936.73)	(\$146,700.34)	(\$3,355,100.09)	(\$842,745.28)	(\$30,506,091.36)	12%	(\$179,303.45)
	<b>Fund 80 - Capital Projects Fund Totals</b>	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36		\$245,662.22
	<b>Grand Totals</b>	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36		\$245,662.22

# Capital Project Expense Budget by Organization

Through 04/30/24  
 Prior Fiscal Year Activity Included  
 Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
<b>Fund 80 - Capital Projects Fund</b>							
<b>EXPENSE</b>							
Function 2 - Transfer							
Location 100 - Administrative Office							
Activity 990 - General	.00	.00	.00	.00	.00	+++	97,387.71
Location 100 - Administrative Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$97,387.71
Function 2 - Transfer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$97,387.71
Function 5 - Capital							
Location 100 - Administrative Office							
Activity 192 - Engineering	222,018.25	.00	.00	.00	222,018.25	0	.00
Activity 990 - General	100,000.00	.00	.00	.00	100,000.00	0	.00
Location 100 - Administrative Office	\$322,018.25	\$0.00	\$0.00	\$0.00	\$322,018.25	0%	\$0.00
Location 102 - Lake St. Clair							
Activity 538 - Beach	30,224.58	.00	676.58	17,000.00	12,548.00	58	78,440.10
Activity 540 - Dockage/Boat Storage	70,000.00	.00	47,730.00	.00	22,270.00	68	.00
Activity 590 - Tolling	77,999.87	3,944.50	54,487.00	23,512.87	.00	100	5,440.04
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	10,954,971.58	8,120.80	348,494.82	81,366.26	10,525,110.50	4	381,958.54
Location 102 - Lake St. Clair Totals	\$11,133,196.03	\$12,065.30	\$451,388.40	\$121,879.13	\$10,559,928.50	5%	\$465,838.68
Location 104 - Kensington							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	.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	247,000.00	.00	.00	.00	247,000.00	0	.00
Location 104 - Kensington Totals	\$247,000.00	\$0.00	\$0.00	\$0.00	\$247,000.00	0%	\$0.00
Location 106 - Lower Huron/Will/Oakwoods							
Activity 532 - Waterpark	1,347,869.84	.00	716,750.84	.00	631,119.00	53	.00
Activity 610 - Family Camping	785,987.91	1,387.91	2,843.30	1,387.91	781,756.70	1	906.52
Activity 650 - Golf Course	840,252.88	8,880.88	168,340.00	14,520.28	657,392.60	22	4,892.93
Activity 880 - Interpretive Center/Mill	78,055.90	5,770.74	.00	87,649.04	(9,593.14)	112	441,988.48
Activity 990 - General	2,197,446.12	58,513.03	91,639.17	166,131.65	1,939,675.30	12	509,408.29
Location 106 - Lower	\$5,249,612.65	\$74,552.56	\$979,573.31	\$269,688.88	\$4,000,350.46	24%	\$957,196.22
Location 108 - Hudson Mills/Dexter/Delhi							
Activity 590 - Tolling	.00	.00	.00	.00	.00	+++	.00
Activity 650 - Golf Course	35,000.00	.00	28,075.00	.00	6,925.00	80	.00



# Capital Project Expense Budget by Organization

Through 04/30/24  
Prior Fiscal Year Activity Included  
Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Total
<b>Fund 80 - Capital Projects Fund</b>							
<b>EXPENSE</b>							
<b>Function 5 - Capital</b>							
<b>Location 108 - Hudson Mills/Dexter/Delhi</b>							
Activity 990 - General	1,205,594.87	12,707.82	.00	31,222.37	1,174,372.50	3	195,973.25
Location 108 - Hudson	\$1,240,594.87	\$12,707.82	\$28,075.00	\$31,222.37	\$1,181,297.50	5%	\$195,973.25
<b>Location 109 - Stony Creek</b>							
Activity 538 - Beach	.00	.00	.00	.00	.00	+++	.00
Activity 540 - Dockage/Boat Storage	.00	.00	.00	.00	.00	+++	213,122.32
Activity 590 - Tolling	20,000.00	.00	.00	.00	20,000.00	0	.00
Activity 650 - Golf Course	2,772,568.15	237.51	.00	729.67	2,771,838.48	0	236,664.06
Activity 990 - General	2,443,755.63	15,004.77	992,162.41	269,072.34	1,182,520.88	52	220,115.26
Location 109 - Stony Creek Totals	\$5,236,323.78	\$15,242.28	\$992,162.41	\$269,802.01	\$3,974,359.36	24%	\$669,901.64
<b>Location 112 - Lake Erie</b>							
Activity 531 - Pool	6,857,762.92	.00	137,005.00	64,007.92	6,656,750.00	3	147,206.20
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	2,042,527.05	30,081.90	432,579.53	67,659.78	1,542,287.74	24	1,278,889.77
Location 112 - Lake Erie Totals	\$8,900,289.97	\$30,081.90	\$569,584.53	\$131,667.70	\$8,199,037.74	8%	\$1,426,095.97
<b>Location 113 - Wolcott</b>							
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	75.43
Activity 990 - General	.00	.00	.00	.00	.00	+++	.00
Location 113 - Wolcott Totals	\$1,150,000.00	\$0.00	\$0.00	\$0.00	\$1,150,000.00	0%	\$75.43
<b>Location 115 - Indian Springs</b>							
Activity 650 - Golf Course	749,187.06	1,100.39	20,942.72	36,669.57	691,574.77	8	187,810.26
Activity 990 - General	475,714.12	950.09	313,373.72	(18,184.38)	180,524.78	62	455,253.03
Location 115 - Indian Springs Totals	\$1,224,901.18	\$2,050.48	\$334,316.44	\$18,485.19	\$872,099.55	29%	\$643,063.29
<b>Location 116 - Huron Meadows</b>							
Activity 650 - Golf Course	.00	.00	.00	.00	.00	+++	.00
Activity 990 - General	.00	.00	.00	.00	.00	+++	.00
Location 116 - Huron Meadows Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function 5 - Capital Totals	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36	12%	\$4,358,144.48
<b>EXPENSE TOTALS</b>	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36	12%	\$4,455,532.19
<b>Fund 80 - Capital Projects Fund Totals</b>	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36		\$4,455,532.19
Grand Totals	\$34,703,936.73	\$146,700.34	\$3,355,100.09	\$842,745.28	\$30,506,091.36		\$4,455,532.19

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271308	04/03/2024	Open			Accounts Payable	2 MOMs and a MOP	1,820.00	
271309	04/03/2024	Open			Accounts Payable	Aspen Outdoors	10,269.75	
271310	04/03/2024	Open			Accounts Payable	Blum, Laura	32.11	
271311	04/03/2024	Open			Accounts Payable	Brighton Ford Inc.	1,257.12	
271312	04/03/2024	Open			Accounts Payable	Briles, Janet	243.35	
271313	04/03/2024	Open			Accounts Payable	Callaway Golf Co	4,810.53	
271314	04/03/2024	Open			Accounts Payable	Carleton Equipment Co	348.82	
271315	04/03/2024	Open			Accounts Payable	Consumers Energy Company	5,063.80	
271316	04/03/2024	Open			Accounts Payable	DTE Energy	2,353.58	
271317	04/03/2024	Open			Accounts Payable	DTE Energy	2,920.45	
271318	04/03/2024	Open			Accounts Payable	DTE Energy	2,032.62	
271319	04/03/2024	Open			Accounts Payable	DTE Energy	2,147.75	
271320	04/03/2024	Open			Accounts Payable	DTE Energy	1,077.36	
271321	04/03/2024	Open			Accounts Payable	Gallop, Deb	121.80	
271322	04/03/2024	Open			Accounts Payable	GolfNow	3,890.00	
271323	04/03/2024	Open			Accounts Payable	Great Lakes Ace	45.40	
271324	04/03/2024	Open			Accounts Payable	Huron Valley Guns LLC	209.97	
271325	04/03/2024	Open			Accounts Payable	John's Sanitation Inc.	570.00	
271326	04/03/2024	Open			Accounts Payable	Macomb County Department of Roads	18.38	
271327	04/03/2024	Open			Accounts Payable	MFASCO Health & Safety Co	96.75	
271328	04/03/2024	Open			Accounts Payable	National Rec & Park Assoc.	1,200.00	
271329	04/03/2024	Open			Accounts Payable	Oakland County	350.00	
271330	04/03/2024	Open			Accounts Payable	Sterling Office Systems	481.33	
271331	04/03/2024	Voided	Incorrect	04/11/2024	Accounts Payable	Stillman , Michael	293.50	
271332	04/03/2024	Open			Accounts Payable	Tejada, Maria	100.63	
271333	04/03/2024	Open			Accounts Payable	Ulliance	5,819.70	
271334	04/03/2024	Open			Accounts Payable	Vasquez, Micaela	89.60	
271335	04/03/2024	Open			Accounts Payable	Washtenaw County Health Dept.	809.00	
271336	04/03/2024	Open			Accounts Payable	Wilson Sporting Goods Company	21,421.97	
271337	04/04/2024	Open			Accounts Payable	Simpson's Moonwalks	1,780.00	
271338	04/11/2024	Open			Accounts Payable	3Sixty Interactive, Inc	6,700.00	
271339	04/11/2024	Open			Accounts Payable	ABC Student Transportation, INC.	1,038.06	
271340	04/11/2024	Open			Accounts Payable	AIS Construction Equipment Corp	1,630.31	
271341	04/11/2024	Open			Accounts Payable	American Awards & Engraving	10.50	
271342	04/11/2024	Open			Accounts Payable	AT&T	502.50	
271343	04/11/2024	Open			Accounts Payable	Big PDQ	675.95	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271344	04/11/2024	Open			Accounts Payable	BMC Software, INC	8,040.92	
271345	04/11/2024	Open			Accounts Payable	Brighton Ford Inc.	323.34	
271346	04/11/2024	Open			Accounts Payable	Bush & Son Grading & Excavating, Inc	369.00	
271347	04/11/2024	Open			Accounts Payable	Bussone Apiaries	422.00	
271348	04/11/2024	Open			Accounts Payable	CardConnect	3,150.00	
271349	04/11/2024	Open			Accounts Payable	Cintas First Aid & Safety	468.29	
271350	04/11/2024	Open			Accounts Payable	Cintas First Aid & Safety	10,930.60	
271351	04/11/2024	Open			Accounts Payable	Comcast	385.35	
271352	04/11/2024	Open			Accounts Payable	Comcast	425.70	
271353	04/11/2024	Open			Accounts Payable	Comcast	18,355.20	
271354	04/11/2024	Open			Accounts Payable	D-S Livestock LLC	4,587.00	
271355	04/11/2024	Open			Accounts Payable	Detroit Riverfront Conservancy, Inc.	434,801.00	
271356	04/11/2024	Open			Accounts Payable	DTE Energy	1,086.02	
271357	04/11/2024	Open			Accounts Payable	DTE Energy	2,185.83	
271358	04/11/2024	Open			Accounts Payable	DTE Energy	328.68	
271359	04/11/2024	Open			Accounts Payable	DTE Energy	10,537.24	
271360	04/11/2024	Open			Accounts Payable	E-Z-GO Textron	1,171.68	
271361	04/11/2024	Open			Accounts Payable	Ferguson Enterprises, Inc	1,438.20	
271362	04/11/2024	Open			Accounts Payable	Fishbeck	7,388.75	
271363	04/11/2024	Open			Accounts Payable	Five Star Ace	18.51	
271364	04/11/2024	Open			Accounts Payable	Gordon Food Service	5,941.44	
271365	04/11/2024	Open			Accounts Payable	Grainger Inc	3,305.11	
271366	04/11/2024	Open			Accounts Payable	Great Lakes Composite LLC	2,082.60	
271367	04/11/2024	Open			Accounts Payable	Harrell's LLC	22,496.24	
271368	04/11/2024	Open			Accounts Payable	Highland Wash Management LLC	136.00	
271369	04/11/2024	Open			Accounts Payable	Home Depot	1,765.67	
271370	04/11/2024	Open			Accounts Payable	Huron Charter Township	3,500.00	
271371	04/11/2024	Open			Accounts Payable	Inch Memorials	289.37	
271372	04/11/2024	Open			Accounts Payable	Livingston County	440.00	
271373	04/11/2024	Open			Accounts Payable	Livingston County	343.50	
271374	04/11/2024	Open			Accounts Payable	Long, Eric	20.00	
271375	04/11/2024	Open			Accounts Payable	Lowe's	116.55	
271376	04/11/2024	Open			Accounts Payable	Mr. C's Car Wash #4 LLC	54.00	
271377	04/11/2024	Open			Accounts Payable	Navia Benefit Solutions	400.00	
271378	04/11/2024	Open			Accounts Payable	nexVortex, Inc	5,026.91	
271379	04/11/2024	Open			Accounts Payable	Oakland County	350.00	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271380	04/11/2024	Open			Accounts Payable	Oakland County	288.00	
271381	04/11/2024	Open			Accounts Payable	Occupational Health Centers of MI	792.00	
271382	04/11/2024	Open			Accounts Payable	ODP Business Solutions. LLC	1,485.96	
271383	04/11/2024	Open			Accounts Payable	Osburn Industries Inc	6,604.63	
271384	04/11/2024	Open			Accounts Payable	PlantWise	10,240.00	
271385	04/11/2024	Open			Accounts Payable	Quest Diagnostics	86.60	
271386	04/11/2024	Open			Accounts Payable	RKA Petroleum Co's	14,020.03	
271387	04/11/2024	Open			Accounts Payable	Roberts Dairy Service, Inc	1,016.71	
271388	04/11/2024	Open			Accounts Payable	Shelby, Charter Township Of	1,721.12	
271389	04/11/2024	Open			Accounts Payable	Signorelli, Marco	35.62	
271390	04/11/2024	Open			Accounts Payable	SiteOne Landscape Co	2,169.00	
271391	04/11/2024	Open			Accounts Payable	Sugar Bush Supplies Co Inc	4,137.60	
271392	04/11/2024	Open			Accounts Payable	T Mobile	47.54	
271393	04/11/2024	Open			Accounts Payable	Target Specialty Products	1,566.76	
271394	04/11/2024	Open			Accounts Payable	TaylorMade Golf Company, Inc.	9,503.94	
271395	04/11/2024	Open			Accounts Payable	Team Golf	171.44	
271396	04/11/2024	Open			Accounts Payable	TerryBerry Company LLC	4,107.20	
271397	04/11/2024	Open			Accounts Payable	Titleist Golf Division	2,531.58	
271398	04/11/2024	Open			Accounts Payable	US Bank Equipment Finance	352.68	
271399	04/11/2024	Open			Accounts Payable	Van Buren , Charter Township of	2,748.98	
271400	04/11/2024	Open			Accounts Payable	Verizon Wireless	40.01	
271401	04/11/2024	Open			Accounts Payable	Waste Mgmt - East	6,652.55	
271402	04/11/2024	Open			Accounts Payable	Wayne County Health Department	471.00	
271403	04/11/2024	Open			Accounts Payable	Wayne County Health Department	503.00	
271404	04/11/2024	Open			Accounts Payable	Wayne County Health Department	471.00	
271405	04/11/2024	Open			Accounts Payable	Wayne County Health Department	528.00	
271406	04/11/2024	Open			Accounts Payable	Webster & Garner Inc.	7,852.11	
271407	04/11/2024	Open			Accounts Payable	Weingartz Supply Company	13,359.00	
271408	04/11/2024	Open			Accounts Payable	West Marine Pro	21.70	
271409	04/11/2024	Open			Accounts Payable	WJ O'Neil Company	3,861.57	
271410	04/11/2024	Open			Accounts Payable	Young Supply Company	161.81	
271411	04/17/2024	Open			Accounts Payable	21st Century Media - Michigan	1,540.00	
271412	04/17/2024	Open			Accounts Payable	3Sixty Interactive, Inc	25,174.00	
271413	04/17/2024	Open			Accounts Payable	4imprint, Inc	8,985.44	
271414	04/17/2024	Open			Accounts Payable	Absopure Water Company	120.95	
271415	04/17/2024	Open			Accounts Payable	Advanced Turf Solutions	6,628.81	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271416	04/17/2024	Open			Accounts Payable	Allie Brothers, Inc	39.98	
271417	04/17/2024	Open			Accounts Payable	Allied Incorporated	2,541.53	
271418	04/17/2024	Open			Accounts Payable	Amazon Capital Services, Inc.	63.49	
271419	04/17/2024	Open			Accounts Payable	Andersen, David	550.00	
271420	04/17/2024	Open			Accounts Payable	Applied Innovation	1,282.39	
271421	04/17/2024	Open			Accounts Payable	Aspen Outdoors	4,426.40	
271422	04/17/2024	Open			Accounts Payable	AT&T	2,515.00	
271423	04/17/2024	Open			Accounts Payable	AT&T	10,751.00	
271424	04/17/2024	Open			Accounts Payable	AT&T	2,439.16	
271425	04/17/2024	Open			Accounts Payable	Baker's Gas & Welding Supplies	193.09	
271426	04/17/2024	Open			Accounts Payable	Blue Care Network of Michigan	16,024.11	
271427	04/17/2024	Open			Accounts Payable	Blue Cross/Blue Shield Of Mich	216,588.62	
271428	04/17/2024	Open			Accounts Payable	Bridgestone Golf Inc	400.25	
271429	04/17/2024	Open			Accounts Payable	Brownstown Township Water Dept	450.88	
271430	04/17/2024	Open			Accounts Payable	Cadillac Asphalt LLC	149.85	
271431	04/17/2024	Open			Accounts Payable	Change Fund - Kensington Joseph Fulton	4,000.00	
271432	04/17/2024	Open			Accounts Payable	Change Fund - Stony Creek Julie Erskine	5,000.00	
271433	04/17/2024	Open			Accounts Payable	Chelsea, City of	210.00	
271434	04/17/2024	Open			Accounts Payable	Chelsea Lumber Company	1,300.65	
271435	04/17/2024	Open			Accounts Payable	Comcast	407.85	
271436	04/17/2024	Open			Accounts Payable	Conney Safety Products, LLC	1,954.50	
271437	04/17/2024	Open			Accounts Payable	Consumers Energy Company	1,201.46	
271438	04/17/2024	Open			Accounts Payable	Crest Ford	1,521.00	
271439	04/17/2024	Open			Accounts Payable	Delta Dental	18,092.02	
271440	04/17/2024	Open			Accounts Payable	Detroit Downtown, Inc	500.00	
271441	04/17/2024	Open			Accounts Payable	Detroit Salt Company LLC	3,009.62	
271442	04/17/2024	Open			Accounts Payable	Drivergent Transportation	1,020.00	
271443	04/17/2024	Open			Accounts Payable	DTE Energy	270.31	
271444	04/17/2024	Open			Accounts Payable	DTE Energy	8,591.85	
271445	04/17/2024	Open			Accounts Payable	DTE Energy	808.34	
271446	04/17/2024	Open			Accounts Payable	Ehrlich	1,073.41	
271447	04/17/2024	Open			Accounts Payable	Environmental Consulting & Technology	28,019.16	
271448	04/17/2024	Open			Accounts Payable	Ferry Farms	390.00	
271449	04/17/2024	Open			Accounts Payable	Fidelity Security Life Insurance Co.	1,886.46	
271450	04/17/2024	Open			Accounts Payable	Footprints Sportswear, Inc.	1,302.00	
271451	04/17/2024	Open			Accounts Payable	Gallagher Fire Equip. Co.	695.00	

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Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271452	04/17/2024	Open			Accounts Payable	Giffels Webster	401.50	
271453	04/17/2024	Open			Accounts Payable	Global Industrial	3,830.00	
271454	04/17/2024	Open			Accounts Payable	Goose Busters	4,537.00	
271455	04/17/2024	Open			Accounts Payable	Graph-X Signs and Designs, Inc	2,460.00	
271456	04/17/2024	Open			Accounts Payable	Greater Farmington Area Chamber of	290.00	
271457	04/17/2024	Open			Accounts Payable	Guernsey Dairy Stores, Inc.	634.30	
271458	04/17/2024	Open			Accounts Payable	Hartford , The	16,086.29	
271459	04/17/2024	Open			Accounts Payable	Health Advocate Solutions Inc	379.20	
271460	04/17/2024	Open			Accounts Payable	Hellan Strainer Company	8,098.59	
271461	04/17/2024	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	494.63	
271462	04/17/2024	Open			Accounts Payable	Identity Source, The	4,400.24	
271463	04/17/2024	Open			Accounts Payable	Jax Kar Wash	100.00	
271464	04/17/2024	Open			Accounts Payable	Kent Matthew Koller	300.00	
271465	04/17/2024	Open			Accounts Payable	Knight's Auto Supply Inc	1,389.70	
271466	04/17/2024	Open			Accounts Payable	Larry's Service and Towing	2,476.30	
271467	04/17/2024	Open			Accounts Payable	Leonard's Syrups	70.00	
271468	04/17/2024	Open			Accounts Payable	Lower Huron Supply Co.	640.63	
271469	04/17/2024	Open			Accounts Payable	Lyden Oil Company	1,929.80	
271470	04/17/2024	Open			Accounts Payable	Marans, Robert W	250.00	
271471	04/17/2024	Open			Accounts Payable	Mechanical Heating and Cooling	119.00	
271472	04/17/2024	Open			Accounts Payable	Messina Trucking, Inc.	4,602.00	
271473	04/17/2024	Open			Accounts Payable	Metro Marketing	102.00	
271474	04/17/2024	Open			Accounts Payable	Metro Parent Media Group	1,650.00	
271475	04/17/2024	Open			Accounts Payable	Michigan Cat	152,124.42	
271476	04/17/2024	Open			Accounts Payable	Michigan State Industries	690.25	
271477	04/17/2024	Open			Accounts Payable	Midwest Golf & Turf	83,588.41	
271478	04/17/2024	Open			Accounts Payable	Milford, Charter Township of	23,673.97	
271479	04/17/2024	Open			Accounts Payable	MOSS Audio Corporation	830.82	
271480	04/17/2024	Open			Accounts Payable	Muchmore Harrington Smalley and	5,000.00	
271481	04/17/2024	Open			Accounts Payable	Nature's Brush Studio LLC	952.00	
271482	04/17/2024	Open			Accounts Payable	Oakland County	86.00	
271483	04/17/2024	Open			Accounts Payable	Parker, Jr, Bernard	250.00	
271484	04/17/2024	Open			Accounts Payable	Parks Maintenance Inc	225.00	
271485	04/17/2024	Open			Accounts Payable	Pepsi-Cola Company	6,301.56	
271486	04/17/2024	Open			Accounts Payable	Pinckney Auto Wash LLC	40.00	
271487	04/17/2024	Open			Accounts Payable	Quadrozzi, Jaye	250.00	

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Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271488	04/17/2024	Open			Accounts Payable	Quality Incentive Company	350.00	
271489	04/17/2024	Open			Accounts Payable	Quest Diagnostics	64.95	
271490	04/17/2024	Open			Accounts Payable	RKA Petroleum Co's	21,128.40	
271491	04/17/2024	Open			Accounts Payable	Roberts Co.	300.00	
271492	04/17/2024	Open			Accounts Payable	Show Promotions, L.L.C	1,100.00	
271493	04/17/2024	Open			Accounts Payable	Southern Truck Equipment Inc	860.79	
271494	04/17/2024	Open			Accounts Payable	Spartan Distributors Inc	48,875.19	
271495	04/17/2024	Open			Accounts Payable	Stanley Industries Inc	2,668.05	
271496	04/17/2024	Open			Accounts Payable	SYN-TECH SYSTEMS	412.56	
271497	04/17/2024	Open			Accounts Payable	Taylor, Tiffany	250.00	
271498	04/17/2024	Open			Accounts Payable	TaylorMade Golf Company, Inc.	5,519.08	
271499	04/17/2024	Open			Accounts Payable	Tire Wholesalers Company Inc	2,042.84	
271500	04/17/2024	Open			Accounts Payable	Ulewicz, Alexander	1,725.00	
271501	04/17/2024	Open			Accounts Payable	Uline Shipping Supplies	1,786.38	
271502	04/17/2024	Open			Accounts Payable	US Foods	10,678.91	
271503	04/17/2024	Open			Accounts Payable	Visit Detroit	425.00	
271504	04/17/2024	Open			Accounts Payable	Wildlife Recovery Associate	850.00	
271505	04/25/2024	Open			Accounts Payable	4imprint, Inc	11,090.25	
271506	04/25/2024	Open			Accounts Payable	ABC Student Transportation, INC.	576.70	
271507	04/25/2024	Open			Accounts Payable	Acee Deucee Porta Can Inc.	880.00	
271508	04/25/2024	Open			Accounts Payable	Advanced Safe and Lock	1,204.00	
271509	04/25/2024	Open			Accounts Payable	Ajax Materials Corporation	380.00	
271510	04/25/2024	Open			Accounts Payable	ASCAP	1,053.39	
271511	04/25/2024	Open			Accounts Payable	Aspen Outdoors	2,121.19	
271512	04/25/2024	Open			Accounts Payable	AT&T Mobility	3,360.91	
271513	04/25/2024	Open			Accounts Payable	AT&T Mobility	2,679.01	
271514	04/25/2024	Open			Accounts Payable	Beemer, John	200.00	
271515	04/25/2024	Open			Accounts Payable	Brighton Ford Inc.	421.24	
271516	04/25/2024	Open			Accounts Payable	Brown City Elevator, Inc	4,288.60	
271517	04/25/2024	Open			Accounts Payable	CDW Government	9,928.44	
271518	04/25/2024	Open			Accounts Payable	Cedar Crest Dairy Inc	775.82	
271519	04/25/2024	Open			Accounts Payable	Champion, Ross	800.00	
271520	04/25/2024	Open			Accounts Payable	Choozle, Inc	5,145.82	
271521	04/25/2024	Open			Accounts Payable	Cintas First Aid & Safety	280.28	
271522	04/25/2024	Open			Accounts Payable	Classic Driving School, Inc	2,250.00	
271523	04/25/2024	Open			Accounts Payable	CMR Mechanical	13,511.45	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271524	04/25/2024	Open			Accounts Payable	CMR Mechanical	180.00	
271525	04/25/2024	Open			Accounts Payable	Compton Industries	6,577.74	
271526	04/25/2024	Open			Accounts Payable	Consumers Energy Company	536.29	
271527	04/25/2024	Open			Accounts Payable	Crest Ford	99.95	
271528	04/25/2024	Open			Accounts Payable	Dean Marine & Excavating Inc.	4,200.00	
271529	04/25/2024	Open			Accounts Payable	DeCovich Carpet Cleaning	320.00	
271530	04/25/2024	Open			Accounts Payable	Deere & Company	14,975.76	
271531	04/25/2024	Open			Accounts Payable	DHT Transportation	576.70	
271532	04/25/2024	Open			Accounts Payable	DTE Energy	724.98	
271533	04/25/2024	Open			Accounts Payable	DTE Energy	4,968.11	
271534	04/25/2024	Open			Accounts Payable	DTE Energy	7,569.31	
271535	04/25/2024	Open			Accounts Payable	DTE Energy	574.21	
271536	04/25/2024	Open			Accounts Payable	Fraser Mechanical, Inc.	14,052.86	
271537	04/25/2024	Open			Accounts Payable	Gallagher Fire Equipment Company	1,540.00	
271538	04/25/2024	Open			Accounts Payable	Genetics, Rich	160.00	
271539	04/25/2024	Open			Accounts Payable	Gibraltar School District	264.14	
271540	04/25/2024	Open			Accounts Payable	Gordon Food Service	5,465.76	
271541	04/25/2024	Open			Accounts Payable	Grainger Inc	7,494.45	
271542	04/25/2024	Open			Accounts Payable	Graph-X Signs and Designs, Inc	1,299.00	
271543	04/25/2024	Open			Accounts Payable	Great Lakes Ace	27.54	
271544	04/25/2024	Open			Accounts Payable	Great Lakes Security Hardware	209.10	
271545	04/25/2024	Open			Accounts Payable	Greatland	907.50	
271546	04/25/2024	Open			Accounts Payable	Green Arbor Supply	1,278.00	
271547	04/25/2024	Open			Accounts Payable	Hubbell, Roth & Clark, Inc.	5,306.43	
271548	04/25/2024	Open			Accounts Payable	Identity Source, The	578.29	
271549	04/25/2024	Open			Accounts Payable	Knightwing Media	3,500.00	
271550	04/25/2024	Open			Accounts Payable	Kush Paint Company	1,596.15	
271551	04/25/2024	Open			Accounts Payable	LaRoy Door, Inc	1,012.00	
271552	04/25/2024	Open			Accounts Payable	Livingston County Treasurer	458.47	
271553	04/25/2024	Open			Accounts Payable	Lowe's	601.57	
271554	04/25/2024	Open			Accounts Payable	Lower Huron Supply Co.	2,591.94	
271555	04/25/2024	Open			Accounts Payable	Mast, Daniel	1,060.00	
271556	04/25/2024	Open			Accounts Payable	Moment Strategies	11,000.00	
271557	04/25/2024	Open			Accounts Payable	Mr Gas, Inc.	350.00	
271558	04/25/2024	Open			Accounts Payable	Oakland County	350.00	
271559	04/25/2024	Open			Accounts Payable	Oakland County Treasurer	13,669.75	



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Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>Check</b>								
271560	04/25/2024	Open			Accounts Payable	Occupational Health Centers of MI	476.00	
271561	04/25/2024	Open			Accounts Payable	Overhead Door Co Whitmore Lake	4,534.00	
271562	04/25/2024	Open			Accounts Payable	PlantWise	3,690.00	
271563	04/25/2024	Open			Accounts Payable	Police Officers Association Of Michigan	223.04	
271564	04/25/2024	Open			Accounts Payable	Police Officers Labor Council	1,907.88	
271565	04/25/2024	Open			Accounts Payable	RKA Petroleum Co's	14,232.31	
271566	04/25/2024	Open			Accounts Payable	Russ Milne Ford Inc.	1,608.81	
271567	04/25/2024	Open			Accounts Payable	Sani-Vac	3,475.00	
271568	04/25/2024	Open			Accounts Payable	Schoolcraft College	1,800.00	
271569	04/25/2024	Open			Accounts Payable	SEI Private Trust Company	5,614.21	
271570	04/25/2024	Open			Accounts Payable	SEMCO Energy	1,250.94	
271571	04/25/2024	Open			Accounts Payable	Sisler, Walter	75.00	
271572	04/25/2024	Open			Accounts Payable	Solomon Diving, Inc	6,455.00	
271573	04/25/2024	Open			Accounts Payable	Sterling Office Systems	1,594.73	
271574	04/25/2024	Open			Accounts Payable	Symeon Caryl	500.00	
271575	04/25/2024	Open			Accounts Payable	Titleist Golf Division	2,369.49	
271576	04/25/2024	Open			Accounts Payable	Trinity Transportation	383.94	
271577	04/25/2024	Open			Accounts Payable	UKG Kronos Systems, LLC	2,612.28	
271578	04/25/2024	Open			Accounts Payable	Utica Community Schools	328.51	
Payment Type <b>Check</b> Totals <b>271</b> Payments							<b>\$1,773,026.01</b>	
Payment Type <b>EFT</b>								
5759	04/03/2024	Open			Accounts Payable	Fintech	133.56	
5760	04/05/2024	Open			Accounts Payable	West Side Beer Distributing	598.45	
5761	04/05/2024	Open			Accounts Payable	West Side Beer Distributing	63.90	
5762	04/05/2024	Open			Accounts Payable	Rave Associates	451.50	
5763	04/05/2024	Open			Accounts Payable	Premium Dist Of Michigan	318.00	
5764	04/05/2024	Open			Accounts Payable	Petitpren Inc.	666.80	
5765	04/01/2024	Open			Accounts Payable	Tri-County Beverage	648.90	
5766	04/01/2024	Open			Accounts Payable	Great Lakes Wine & Spirits LLC	455.40	
5767	04/05/2024	Open			Accounts Payable	Tri-County Beverage	208.00	
5768	04/01/2024	Open			Accounts Payable	Premium Dist Of Michigan	208.00	
5769	04/01/2024	Open			Accounts Payable	Rave Associates	316.80	
5770	04/05/2024	Open			Accounts Payable	Rave Associates	332.80	
5771	04/10/2024	Open			Accounts Payable	Imperial Beverage	217.40	
5772	04/10/2024	Open			Accounts Payable	Michigan , State of	153.00	
5773	04/10/2024	Open			Accounts Payable	O&W, INC.	792.40	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>EFT</b>								
5774	04/01/2024	Open			Accounts Payable	Rave Associates	973.40	
5775	04/12/2024	Open			Accounts Payable	Equitable - Individual	5,800.00	
5776	04/12/2024	Open			Accounts Payable	HCMA Flexible Spending	823.83	
5777	04/12/2024	Open			Accounts Payable	Health Equity Employer Services	18,834.39	
5778	04/12/2024	Open			Accounts Payable	Michigan , State of	34,620.13	
5779	04/12/2024	Open			Accounts Payable	MISDU	2,267.21	
5780	04/12/2024	Open			Accounts Payable	United States Treasury	225,007.46	
5781	04/12/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	8,961.83	
5782	04/12/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	46,243.30	
5783	04/12/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	40,350.28	
5784	04/11/2024	Open			Accounts Payable	Michigan , State of	153.00	
5785	04/11/2024	Open			Accounts Payable	O&W, INC.	654.10	
5786	04/11/2024	Open			Accounts Payable	West Side Beer Distributing	351.90	
5787	04/11/2024	Open			Accounts Payable	Michigan , State of	501.60	
5788	04/11/2024	Open			Accounts Payable	Rave Associates	458.00	
5789	04/11/2024	Open			Accounts Payable	Michigan , State of	405.60	
5790	04/11/2024	Open			Accounts Payable	Daniel L Jacob & Co., Inc	239.80	
5791	04/11/2024	Open			Accounts Payable	O&W, INC.	483.60	
5792	04/11/2024	Open			Accounts Payable	O&W, INC.	377.00	
5793	04/15/2024	Open			Accounts Payable	Great Lakes Wine & Spirits LLC	611.10	
5794	04/15/2024	Open			Accounts Payable	Premium Dist Of Michigan	150.00	
5795	04/15/2024	Open			Accounts Payable	Tri-County Beverage	360.65	
5796	04/15/2024	Voided	Cancel invoice	04/30/2024	Accounts Payable	Gordon Food Service	95.78	
5797	04/16/2024	Open			Accounts Payable	Daniel L Jacob & Co., Inc	420.65	
5798	04/25/2024	Open			Accounts Payable	Fifth Third Bank	166,725.25	
5799	04/15/2024	Open			Accounts Payable	Floral City Beverage, Inc	450.30	
5800	04/15/2024	Open			Accounts Payable	O&W, INC.	924.00	
5801	04/15/2024	Open			Accounts Payable	Rave Associates	396.50	
5802	04/17/2024	Open			Accounts Payable	Fabiano Bros. Inc	272.30	
5803	04/17/2024	Open			Accounts Payable	Fabiano Bros. Inc	177.60	
5804	04/17/2024	Open			Accounts Payable	Premium Dist Of Michigan	254.80	
5805	04/17/2024	Open			Accounts Payable	Tri-County Beverage	208.00	
5806	04/18/2024	Open			Accounts Payable	Petitpren Inc.	53.60	
5807	04/22/2024	Open			Accounts Payable	O&W, INC.	708.80	
5808	04/22/2024	Open			Accounts Payable	O&W, INC.	332.40	
5809	04/22/2024	Open			Accounts Payable	Rave Associates	344.00	

# Payment Register

Payment Dates 04/01/24 - 04/30/24

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account <b>1-Comerica - Comerica Bank Checking</b>								
Payment Type <b>EFT</b>								
5810	04/24/2024	Open			Accounts Payable	O&W, INC.	487.20	
5811	04/24/2024	Open			Accounts Payable	Rave Associates	218.40	
5812	04/24/2024	Open			Accounts Payable	Floral City Beverage, Inc	299.30	
5813	04/24/2024	Open			Accounts Payable	Michigan , State of	444.60	
5814	04/26/2024	Open			Accounts Payable	Equitable - Individual	5,900.00	
5815	04/26/2024	Open			Accounts Payable	HCMA Flexible Spending	823.83	
5816	04/26/2024	Open			Accounts Payable	Health Equity Employer Services	18,934.39	
5817	04/26/2024	Open			Accounts Payable	Michigan , State of	37,059.83	
5818	04/26/2024	Open			Accounts Payable	MISDU	2,233.51	
5819	04/26/2024	Open			Accounts Payable	United States Treasury	236,126.74	
5820	04/26/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	9,009.15	
5821	04/26/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	28,711.40	
5822	04/26/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	40,586.81	
5823	04/26/2024	Open			Accounts Payable	Vantagepoint Transfer Agents	101.47	
5824	04/25/2024	Open			Accounts Payable	Daniel L Jacob & Co., Inc	(10.00)	
5825	04/01/2024	Open			Accounts Payable	Daniel L Jacob & Co., Inc	.60	
5826	04/26/2024	Open			Accounts Payable	Tri-County Beverage	237.60	
5827	04/26/2024	Open			Accounts Payable	Premium Dist Of Michigan	355.80	
5828	04/26/2024	Open			Accounts Payable	Michigan , State of	153.00	
5829	04/26/2024	Open			Accounts Payable	West Side Beer Distributing	456.00	
5830	04/26/2024	Open			Accounts Payable	O&W, INC.	554.80	
5831	04/26/2024	Open			Accounts Payable	Rave Associates	192.00	
5832	04/30/2024	Open			Accounts Payable	West Side Beer Distributing	575.65	
5833	04/26/2024	Open			Accounts Payable	Premium Dist Of Michigan	340.00	
5834	04/26/2024	Open			Accounts Payable	Tri-County Beverage	310.80	
5835	04/26/2024	Open			Accounts Payable	Michigan , State of	304.20	
5836	04/26/2024	Open			Accounts Payable	Michigan , State of	204.00	
5837	04/30/2024	Open			Accounts Payable	Michigan , State of	192.00	
5838	04/30/2024	Open			Accounts Payable	O&W, INC.	405.85	
Payment Type <b>EFT</b> Totals							<b>80</b> Payments	<b>\$950,766.00</b>
Bank Account <b>1-Comerica - Comerica Bank Checking</b> Totals							<b>351</b> Payments	<b>\$2,723,792.01</b>

# Payment Register

Payment Dates 04/01/24 - 04/30/24

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## Bank Account **PR - Comerica Bank Payroll**

### Payment Type **Check**

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	208	92,614.26	.00
Voided	7	2,575.51	.00
Stopped	0	.00	.00
Totals	215	\$95,189.77	\$0.00

### Payment Type **EFT**

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	1358	1,264,683.37	\$0.00
Voided	1	\$192.13	\$0.00
Totals	1,359	\$1,264,875.50	\$0.00

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

<u>Status</u>	<u>Count</u>	<u>Transaction Amount</u>	<u>Reconciled Amount</u>
Open	1566	1,357,297.63	.00
Voided	8	2,767.64	.00
Stopped	0	.00	.00
Totals	1,574	\$1,360,065.27	\$0.00

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Bernard Parker  
Chairman

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Amy McMillan  
Director

**HURON-CLINTON METROPOLITAN AUTHORITY**

To: Board of Commissioners  
From: Shedreka Miller, Chief of Finance  
Subject: Approval – April Appropriation Amendments  
Date: May 3, 2024

**Action Requested: Motion to Approve**

That the Board of Commissioners approve the April 2024 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 March, \$56,509 was transferred between general fund accounts. Transfers were also processed within the capital project fund totaling \$54,413. Tax adjustments resulted in a net increase to fund balance of \$20,901.

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

**Huron-Clinton Metropolitan Authority**  
**April 2024 Appropriation Transfer Summary**

<u>Location</u>	<u>Expense Increase</u>	<u>Expense Decrease/Revenue Increase</u>	<u>Difference</u>
<b>General Fund Transfers</b>			
<b>Major Maintenance</b>			
Administrative Office	-	11,505	(11,505)
Lake St. Clair	4,310	-	4,310
Lake Erie	7,195	-	7,195
Total	\$ 11,505	\$ 11,505	\$ -
<b>Operations</b>			
Administrative Office	11,500	-	11,500
Hudson Mills	5,472	5,472	-
Stony Creek	10,000	10,000	-
Indian Springs	9,000	9,000	-
Huron Meadows	9,032	9,032	-
Total	\$ 45,004	\$ 33,504	\$ 11,500
<b>Adminstrative</b>			
	-	11,500	(11,500)
	\$ -	\$ 11,500	\$ (11,500)
<b>Total General Fund Transfers</b>			
	\$ 56,509	\$ 56,509	\$ -
<b>Capital Project Fund Transfers</b>			
Administrative	-	54,413	(54,413)
Lake St. Clair	10,358	-	10,358
Lower Huron/Willow/Oakwoods	17,225	-	17,225
Hudson Mills	12,708	-	12,708
Stony Creek	10,805	-	10,805
Lake Erie	2,062	-	2,062
Indian Springs	1,255	-	1,255
Total	\$ 54,413	\$ 54,413	\$ -
<b>Tax Adjustment</b>			
	<b>Revenue Decrease</b>	<b>Revenue Increase</b>	<b>Net</b>
Current	-	16,380	(16,380)
Prior	-	4,521	(4,521)
Total	\$ -	\$ 20,901	\$ (20,901)

# HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Shedreka Miller, Chief of Finance  
Subject: Report – Monthly Major Maintenance Project  
Date: Mat 1, 2024

**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 April, there has been a few projects contracted or started but year-to-date expenses are less than 4.3% of the total budget.

**Attachment: Aril 2024 Major Maintenance Status Report**



Major Maintenance Status Report											
4/30/2024			Original	Carry Over							
Location	Project Title	Project Description	Budget Funding	Budget Funding	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Project Status	
Lake St Clair	North/South Marina Dock Electrical	Replace electrical conductors that feed the power to the pedestals for boaters at the North Marina rental slips. Current electrical has been damaged due to high water levels	-	-	256,703	7,574	27,114	0	229,589		
Lake St Clair	LSC Par 3 Maintenance Bldg Roof Replacement	Replace roof on Par 3 building	11,500	-	10,660	0	0	10,660	0		
Lake St Clair	Spray Pad-Waste Water Pump Station Repair	Unexpected Repair to Pump Station at Spray Pad	-	-	0	8,769	8,769	2,175	(10,944)		
Lake St Clair	Concrete Pool Epoxy Painting	Painting the Pool	15,000	-	14,700	0	0	0	14,700		
Lake St Clair	Replace Surfside Shelter with Accessible Shelter	Replace Surfside with accessible shelter	85,000	-	0	0	0	0	0		
Lake St Clair	Drainage Repairs at Pool Building		125,000		0	0	0	0	0		
Lake St Clair	East Boardwalk Re-Surface replacement continued-Phase 4		280,000		0	0	0	0	0		
Kensington	Golf Course Cart Path Milling	Grind Cart Path	-	37,781	37,781	0	2,219	0	35,562		
Kensington	Dam Safety Logs	Aluminum Stop Logs for Dam Safety	-	64,261	64,261	0	0	64,261	0		
Kensington	Vault Latrine Installation at Disc Golf Course		11,000		0	3,759	3,759	2,841	(6,601)		
Kensington	Mulch Installation	Mulch Install throughout the Park	26,040		22,909	0	0	0	22,909		
Kensington	Trail Shoulder Refurbishment	Repair to Trail shoulders throughout park	90,000	-	8,776	0	0	8,776	0		
Kensington	Trail Improvement - Martindale north to Shore Fishing	Replaces the existing failing asphalt surface on the bike trail	427,000	-	0	0	0	0	0		
Kensington	Boat Launch Building & Seawall Repairs	Repairs to the steel on the existing seawall	30,000	-	0	0	0	0	0		
Kensington	Drainage System Repair at Farm center		35,000		0	0	0	0	0		
Kensington	Unexpected Repairs		100,000		0	0	0	0	0		
Lower Huron	Turtle Cove UV Light Replacement	Replacement of ultraviolet disinfestation for pool	-	9,780	9,780	0	0	9,780	0		
Lower Huron	North End Parkway Resurfacing	Resurfacing of North End roadways	-	-	1,159	1,159	1,159	0	0		
Lower Huron	Lazy River Pump & Motor Replacement		-	52,890	52,890	0	0	52,890	0		
Lower Huron	Bemis Road Gate Replacement	Replacement Gate	-	-	0	1,604	1,604	16,556	(18,160)		
Lower Huron	Turtle Cove Marcite Repairs - Replace remainder of Lazy River	Replace the marcite in remainder of lazy river at Turtle Cove	300,000		0	0	0	0	0		
Lower Huron	Old Lower Huron Park Office Demolition		50,000		0	0	0	0	0		
Lower Huron	Overbanding of Roadways throughout Park		35,000		0	0	0	0	0		
Lower Huron	Pool Playground Surface Repair		15,000		0	0	0	0	0		
Lower Huron	Replace & Repair Pumps at Turtle Cove		100,000		0	0	0	0	0		
Hudson Mills	Golf Course Walk in Cooler Repair	Unexpected Repair to Walk in Cooler at golf course	-	-	12,750	13,000	13,000	0	(250)		
Hudson Mills	Replace Siding & Roofs at Golf Course Shop, Chem Bldg & Cart Barn	replace old t1-11 siding with steel siding and fix roof leak around windows	160,000		0	0	0	0	0		
Hudson Mills	Lightning Detection System at Golf Course		35,000		0	0	0	0	0		
Stony Creek	Small Well Replacement	New well and controller for supplemental water well	30,000		290	0	290	0	0		
Stony Creek	Dam Safety Logs	Aluminum Stop Logs for Dam Safety	-	64,261	64,261	0	0	64,261	0		
Stony Creek	Installation of Generator at Park Office	Install generator at park office	30,000		0	0	0	0	0		
Stony Creek	Mulch Installation		16,170		14,226	0	0	0	14,226		
Stony Creek	Roof Replacement at Salt Barn at Maintenance yard		12,500		0	0	0	0	0		
Lake Erie	Dredge Marina Channel and Relocate Spoils pile	Dredging and moving of previous spoils piles	-	2,936	2,936	0	93,877	2,936	0		
Lake Erie	Museum Wall Repair	Repair of leaning portion retaining wall	250,000	-	13,673	11,679	13,966	0	1,994		
Lake Erie	Golf Course Maintenance Building - Complete Siding	Complete last side of building. Three-quarters were completed in 2021	-	61,930	15,000	0	13,070	0	1,930		
Lake Erie	Replace electric wiring at Marina boat docks	Upgrade existing wiring to marina pedestals	50,000		8,575	6,958	9,159	0	1,617		
Lake Erie	Golf Course Storage Building Siding Replacement	Reside with metal siding , current wood siding is rotting	-	74,400	74,400	74,400	74,400	0	0		
Lake Erie	Dredge Marina Channel and Remove Spoils pile	Dredging and removal of previous spoils piles	500,000	-	347,495	14,697	14,697	0	332,798		
Lake Erie	Repair to Boat Launch Parking Lot		40,000		0	0	0	0	0		
Wolcott	Fill in Raceway at Mill	Project to look at filling in the raceway beneath the Mill	-		0	0	0	0	0		
Wolcott	Demo & Cleanup of new aquired Wolcott Property	Demolish existing structures on newly acquired Wolcott property	50,000		0	0	0	0	0		
Indian Springs	Replace Pump intakes, Electric Panel & Connections at Golf Course	Replace pump intakes, electric panel, and connections	260,000		0	0	0	0	0		
Huron Meadows	Pumphouse pump Repairs & Replacement		150,000		0	0	0	0	0		
			\$ 3,319,210	\$ 368,239	\$ 1,033,224	\$ 143,599	\$ 277,083	\$ 235,136	\$ 619,370		
						4.33%					

## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Shedreka Miller, Chief of Finance  
Subject: Report – Monthly Capital Project Fund  
Date: May 1, 2024

### **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 2024 were primarily related to design costs of projects. The following projects had significant amounts of contracted expenses during the month:

- Oakwoods – Flat Rock Dam Study
- Lake Erie – Protecting Lake Erie Marsh

**Attachment: April 2024 Capital Project Fund Update**

**April Capital Project Fund Report - Project Summary**

	Location	Original Project Title	Project Description	Amended Budget	Available Grant Funding	Project Status	Estimated Completion Year
50024.010	Admin Office	Boiler Replacement	Replacement of Boiler at Administrative Office	100,000		Budgeted	2024
			Assessments, cost estimates, and project development for future projects to address electrical power infrastructure upgrades and repairs.			In Design	2026
50220.694	Lake St Clair	Electrical Grid Replacement	Multi-year EGLE grant project through 2023. Plantings and bird deterrents installation to improve water quality funding includes follow up water quality monitoring.	840,475		In Construction	2024
50220.696	Lake St Clair	Beach Restoration	Replace 70'-long wood structure damaged over past 3 years due to high water. Requires permits.	484,209	300,000	In Construction	2024
50222.699	Lake St Clair	Wood Bridge near Interpretive Center Replacement	Install a unistrut assembly with the associated disconnects and then make the necessary hookups	292,090		In Design	2024
50223.701	Lake St Clair	Rework Electrical for Permanent Tollbooths to Connect to 4th	Renovation of North Marina Design	83,440			
50223.702	Lake St Clair	North Marina Renovation Design	Grant Funded Project for Parking Lot Improvements	607,890	294,000	In Design	2025
50223.703	Lake St Clair	Greening the Parking Lot	Construction of North Marina renovation	1,888,007	1,500,000	Budgeted	2026
50224.704	Lake St Clair	North Marina Renovation Construction	Redevelopment of West Boardwalk	6,000,000	5,000,000	Budgeted	2025
50224.705	Lake St Clair	West Boardwalk Redevelopment	Drainage project	1,000,000	500,000	Budgeted	2025
50224.706	Lake St Clair	MS4 Drainage Reconstruction	Replace Transformer at Marina	125,000		Budgeted	2024
50224.707	Lake St Clair	Transformer Replacement at Marina	Replace roof at the Admin Building that includes the Food Bar	70,000		Budgeted	2024
50224.708	Lake St Clair	Admin/Food Bar Building Roof Replacement	Pave 580 lf path from shelter to restrooms per the ADA Transition Plan.	158		In Design	2025
50422.1122	Kensington	Accessible Path from N Hickory Shelter to Restroom	Pave 950 lf path from shelter to restrooms and beach area per the ADA Transition Plan. Include concrete work needed for access mat across beach sand.	66,273		In Design	2025
50422.1123	Kensington	Accessible Path from S Martindale Shelter to Vault & Beach	Pave 250 lf path section along parking lot to connect shelter with beach area, food bar, and bathhouse.	85,954		In Design	2025
50422.1124	Kensington	Accessible Path from N Martindale Shelter to Beach	Install EV Charging Station at Kensington Golf Course	30,354		Budgeted	2024
50423.1125	Kensington	Delhi Launch & Take Out Renovations	Renovation of launch area at Delhi.	67,000	306,000	In Design	2024
50522.130	Dexter	Delhi Launch & Take Out Renovations	Michigan Natural Resources Trust Fund grant funded project to extend the Iron Bell trail from its current terminus to the north park entrance (Huron River Drive)	659,529		In Construction	2024
50621.499	Lower Huron	Iron Bell Trail Project	Land and Water Conservation Fund grant funded project to improve accessibility and site amenities at the Walnut Grove Campground.	953,434	532,075	Awaiting Grant Agreement	2024
50620.500	Lower Huron	Walnut Grove Campground Improvements	Land and Water Conservation Fund grant funded project to develop a new fenced in area for off leash dog activities	786,894	450,000	Awaiting Grant Agreement	2024
50621.501	Lower Huron	Off Leash Dog Area Development	Install new slide at Turtle Cove water park.	330,800	165,400	Project on hold	2024
50622.502	Lower Huron	New Slide Structure at Turtle Cove	Addition of guardrail on Iron Bell Trail	1,637,349		In Design	2024
50623.505	Lower Huron	Iron Bell Trail Guardrail Addition	Michigan Natural Resources Trust Fund grant funded project to develop an accessible kayak launch and associated site amenities at Dexter-Huron	29,539		In Design	2024
50821.221	Hudson Mills	Picnic Area Development at Canoe Launch	Pave 320 lf path from bike trail to AC shelter to make it ADA compliant. Include accessible tables/grill & concrete pad as part of project.	424,013	192,700	Budgeted	2024
50822.224	Hudson Mills	Accessible Access to Activity Center Shelter	Conversion of gas storage tanks	40,212			
50822.225	Hudson Mills	Convert Gas Storage Tanks for Above Ground	Install Lightning Detection at Golf Course	127,273		In Construction	2024
50824.227	Hudson Mills	Golf Course Lightning Detection System	Replacement of intakes, pumps, controls, piping and heads. One year of design before construction.	35,000		In Construction	2024
50921.560	Stony Creek	Golf Course Pumphouse & Irrigation System Replacement	Repair the seawall at the Boat Launch / update parking lot lighting. Incorporate pier for Washington Twp. FD & Metroparks police boat.	3,009,647		In Construction	2025
50922.964	Stony Creek	Seawall Repair & Washington Twp Fire Dept Boat Pier	Removal and realignment of 1/2 mile of 6' wide asphalt path, 284 lf of 8' wide boardwalk, replacement of three existing footbridges, a 400sf overlook structure and pond dipping platform.	1,173,600		In Construction	2026
50922.565	Stony Creek	Reflection Nature Trail Improvements	Replace with precast bridge between Wintercove and Mt. Vernon, original structure (15' x 40) is failing, uneven decking and entry, exit points. Leading to injuries from cyclists and rollerbladers. It is no longer safe to plow during the winter. Requires permits.	1,082,264	465,600	Budgeted	2025
50922.566	Stony Creek	Hike Bike Path & Bridge Replacement btwn Winter Cove & Mt Vernon	Directional bore power to unit for RecTrac system.	83,937			
50923.567	Stony Creek	Install Electricity at 4th Tollbooth	Install EV Charging Station at Stony Creek Golf Course	20,000		Budgeted	2024
50923.568	Stony Creek	Install EV Charging Station	National Fish and Wildlife Foundation SE MI Resilience Fund grant project to mitigate Huron River streambank erosion and improve habitat	67,000		Budgeted	2024
50924.569	Stony Creek	Shared Use Trail Bridge Main Loop	Removal/replacement of current WGC UST Fuel pumps	245,000		Budgeted	2026
51021.319	Willow	Big Bend Shoreline Protection	Add curtain to the salt storage area	785,183	399,010	Budgeted	2024
51021.320	Willow	Washago Pond Restoration	Install EV Charging Station at either Willow Golf Course	928,626		Budgeted	2024
51021.321	Willow	Accessible Path from Fox Meadows N & S Shelters to Pool	Needed upgrades for the pumphouse to work efficiently for the course irrigation (Control system, VFD's, lift pipes/pumps)	65,000		In Design	2024
51023.324	Willow	Golf Course Pumphouse Upgrades	Clubhouse Roof Replacement	264,097			
51023.325	Willow	Roof Replacement at Golf Course Clubhouse	Removal/replacement of current WGC UST Fuel pumps	75,423		Budgeted	2024
51023.326	Willow	UST Fuel Pump Removal & Replacement at Golf Course	Add curtain to the salt storage area	230,000		Budgeted	2024
51023.327	Willow	Salt Storage Curtain Closure	Install EV Charging Station	20,000		Budgeted	2024
51023.328	Willow	Install EV Charging Station	Golf Cart Barn Electrical Retrofit	66,687		Budgeted	2024
51023.329	Willow	Golf Cart Barn Electrical Retrofit	Land and Water Conservation Fund grant funded project to develop an accessible nature trail and make associated site improvements	208,939		In Construction	2024
51120.114	Oakwoods	Accessible Nature Trail Development	Grant Project to Study area associated with Flat Rock Dam	505,421	124,000		
51123.117	Oakwoods	Flat Rock Dam Study	This shoreline project will regrade the existing shoreline, install native vegetation as well as creating near-shore shoals. Channels and pools will also be created in the nearby marsh. This work will improve fish spawning habitat.	767,948	730,000	In Construction	2025
51218.239	Lake Erie	Shoreline and Fish Habitat Restoration	Land and Water Conservation Fund grant funded project to develop an accessible kayak launch and associated site amenities at the Boat Launch	2,112,191	1,923,301	In Design	2024
51220.241	Lake Erie	Accessible Kayak Launch with Area Development	Trail Improvements including aggregate trail from parking lot to new trail head and accessible amenities.	245,546	122,500	Grant Received, In Design	2024
51222.244	Lake Erie	Cherry Island Nature Trail Improvements	Grant Project to protect marshland	1,009,921	600,000		
51222.247	Lake Erie	Protecting Lake Erie Marsh with Green Infrastructure	Wave Pool Mertha Liner and updates	806,277	483,500	In Construction	2024
51223.249	Lake Erie	Wave Pool Mertha Liner and Updates	Two courts needing surfacing near Pool Complex	7,004,969	1,000,000	In Design	2024
51223.250	Lake Erie	Resurface Outdoor Courts with Sport Tile	Connector Path between Farm & Mill	60,070		Budgeted	2024
51320.144	Wolcott	Farm to Mill Connector	Replace / repair roof	1,001,033			
51323.148	Wolcott	Replace Roof on Mile Barn	Upgrades to Golf Course pumphouse	150,000		Budgeted	2024
51522.160	Indian Springs	Golf Course Pump House Upgrades	Redevelopment of Meadow Lark Playground	583,710		In Design	2024
51523.161	Indian Springs	Playground Redevelopment at Meadow Lark	Convert building electric for electric golf carts and add generator hook up to run essential equipment	615,148		In Construction	2024
51523.162	Indian Springs	Electrical Conversion at Golf Building	Remove underground fuel tank	335,192			
51523.163	Indian Springs	UST Removal at Golf Course	Grant Funded Restoration work at Huron River Headwaters	200,291		Budgeted	2024
51523.164	Indian Springs	Healing the Huron River Headwaters-Tree Planting & Restoration		100,986	100,000	In Construction	2024
				40,589,000	15,188,086		



## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Amy McMillan, Director  
Project Title: Purchases – Total Spent and Vendor Locations  
Date: May 2, 2024

**Action Requested: Receive and File**

That the Board of Commissioners receive and file the update for total spent and vendor locations as submitted by Director 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 within 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 2024**

Vendor	Vendor Location	Description	Park Location	Total Request	Five-County	Greater Michigan	Outside Michigan	Effect of DEI, Living Wage, and Local Preference Policies	
Plantwise	Ann Arbor, MI	Qualified Contractors for Invasive Shrub and Vine Control Services	Wolcott Mill, Stony Creek, Kensington, Huron Meadows, Hudson Mills, Dexter-Huron, Delhi, Lower Huron, Willow, Oakwoods, Indian Springs, and Palmer Park	\$ 256,000.00	\$ 93,000.00				
Wildtype	Mason, MI								
Stantec	West Olive, MI								
Superior Invasive Plant Solutions	Shepherd, MI								
PLM Lake & Land Management	Milford, MI								
Wildlife & Wetland Solutions	South Boardman, MI								
GEI Consultants	Plymouth, MI								
Natural Community Services	West Bloomfield, MI								
Lunghamer Ford	Owosso, MI	Two 2024 Ford Mustang Mach-E Electric SUVs	Willow Metropark	\$ 74,590.00		\$ 74,590.00			
Hubbell, Roth, and Clark	Bloomfield Hills	Electrical Load Study	Lake St. Clair	\$ 26,500.00	\$ 26,500.00				

*TBD - HCMA staff is working through negotiations with the qualified list to determine award amounts.*

<b>Totals:</b>	<b>\$ 357,090.00</b>	<b>\$ 119,500.00</b>	<b>\$ 74,590.00</b>	<b>\$ -</b>
<b>Percent of Total Award Request:</b>		33.46%	20.89%	0.00%



## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Amy McMillan, Director  
Project Title: Update - Purchases over \$10,000  
Date: May 2, 2024

**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 Director Amy McMillan and staff.

**Background:** On May 9, 2013, the Board approved the updated financial policy requiring the Director 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>
Oakland County Treasurer	CLEMIS Fees	\$13,669.75
Bostick Truck Center LLC	Dump Body Removal and Install	\$11,800.00
Michigan Tournament Fleet	Golf Cart Rentals	\$14,700.00
Penchura LLC	Martindale Beach Splash/Blast PIP Repairs	\$10,206.00
Remer Construction	Roof Replacement LE Boat Launch Bathrooms	\$12,350.00
Tec-Troit Electronic Music Festival	Tec-troit Electronic Music Festival	\$15,000.00



## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
Prepared By: Neil Eby, Buyer  
Project No: RFQ 2024-009  
Project Title: Qualified Contractors for Invasive Shrub and Vine Control Services  
Location: Wolcott Mill, Stony Creek, Kensington, Huron Meadows, Hudson Mills, Dexter-Huron, Delhi, Lower Huron, Willow, Oakwoods, Indian Springs, and Palmer Park  
Date: May 2, 2024

### **Action Requested: Motion to Approve**

That the Board of Commissioners approve the use of up to eight pre-qualified contractors for Invasive Shrub and Vine treatments, in the amount of \$256,000 for the 2024 season at Wolcott Mill (\$14,000), Stony Creek (\$28,000), Kensington (\$38,000), Huron Meadows (\$20,000), Hudson Mills (\$20,000), Dexter-Huron (\$10,000), Delhi (\$8,000), Lower Huron (\$23,000), Willow (\$25,000), Oakwoods (\$20,000), Indian Springs (\$40,000), and Palmer Park (\$10,000), as recommended by the Purchasing Department.

**Fiscal Impact:** The qualified contractor list will be in effect for a two-year period, with up to three, one-year renewal options. Pricing will be negotiated between HCMA staff and the qualified vendors in ranked order prior to the start of each treatment season. Funds for the 2024 portion of the contract are available in the Board-approved 2024 budget. Funds for future portions of the contract are contingent upon adoption of the respective fiscal year budgets.

**Scope of Work:** Awarded contractors will be responsible for the chemical treatment of approximately 1,400 acres of various invasive shrubs and vines throughout the Metroparks. Method of treatment will include herbicide application as either foliar, basal bark or cut stump application to all live invasive shrubs and vines of various species specified by Metroparks Natural Resource staff within the designated treatment areas. No cut brush or brush piles will be left in plain view of public use areas. Awarded contractors shall be responsible for posting all necessary chemical treatment signs, in accordance with applicable state and local laws, codes, and regulations. In addition to treatments, a monthly progress report will be provided for all locations, including the following information:

- Number of acres treated
- Amount and type of herbicide used
- GPS generated maps of areas treated, and corresponding shapefiles and tracklogs
- Status of budget
- Estimated effectiveness of treatment (kill %)
- Site condition and debris management
- Estimated date of project Completion
- This report is to be submitted to HCMA's Chief of Natural Resources and Regulatory Compliance before the 1<sup>st</sup> of each month

Treatments will occur after June 1<sup>st</sup> and all work is to be completed by September 30<sup>th</sup>.

**Process:** HCMA issued a Request for Qualifications through the BidNet website on March 5, 2024, which provided notice to 142 vendors, of which 30 downloaded the solicitation, and eight provided a response. The list of qualified vendors was derived from responses to this solicitation and was the result of an evaluation process conducted by key staff from the Metroparks' Natural Resources Department. The following ranked list was established as result of the evaluation process:

<b>Vendor</b>	<b>Rank</b>
Plantwise (Ann Arbor, MI)	1
Wildtype (Mason, MI)	2
Stantec (West Olive, MI)	3
Superior Invasive Plant Solutions (Shepherd, MI)	4
PLM Lake & Land Management (Milford, MI)	5
Wildlife & Wetland Solutions (South Boardman, MI)	6
GEI Consultants (Plymouth, MI)	7
Natural Community Services (West Bloomfield, MI)	8

HCMA staff is working through negotiations with the qualified vendors, in the order in which they were ranked, which will conclude with the award of contracts to various vendors from the pre-qualified list, in accordance with the Metroparks Purchasing Policy. The Purchasing Department requests approval to proceed with the resulting contract awards.





**HURON-CLINTON METROPOLITAN  
AUTHORITY**

To: Board of Commissioners  
From: Jennifer Jaworski, Chief of Interpretive Services  
Subject: Interpretive Services Monthly Report  
Date: May 3, 2024

**Action Requested: Motion to Receive and File**

That the Board of Commissioners receive and file May 2024 Interpretive Services Report as recommended by Chief of Interpretive Services, Jennifer Jaworski and staff.



# HURON-CLINTON METROPARKS

## INTERPRETIVE SERVICES MONTHLY REPORT

May 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48114



[METROPARKS.COM](https://www.metroparks.com)



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### 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

Increase engagement with Metroparks services.

- Community Outreach Events

Increase access to Metroparks services for underserved communities with customized programming.

- Mt. Clemens After School Science Club
- Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science
- GOAL Scholarship funding

## **Maintain and Invest**

Increase revenue from philanthropic and public sector sources.

- PNC
- Young Foundation
- Anonymous
- Russell Family Foundation

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.

- Quarterly staff development

## **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

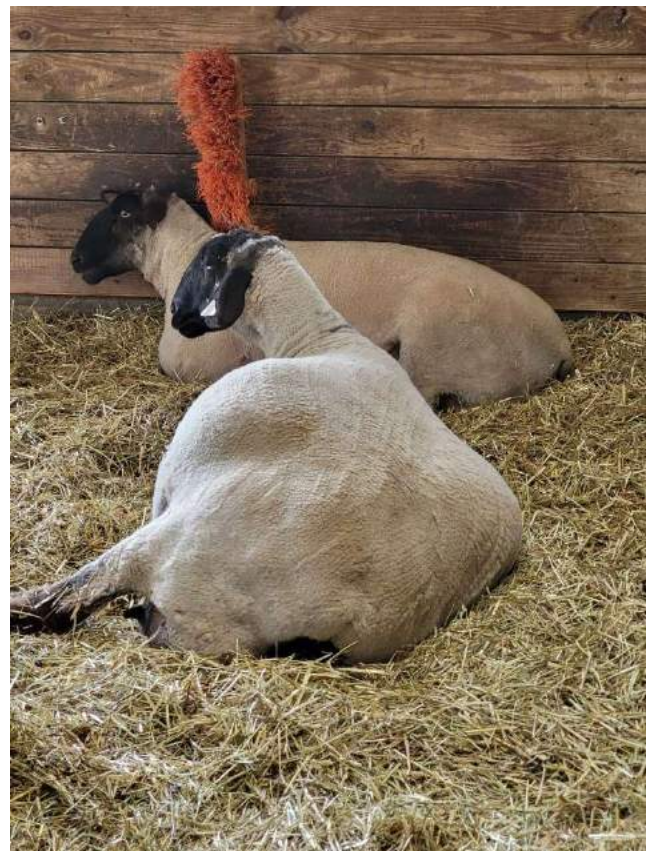
## Library Network

### 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.
  - 566 passes were checked out in April 2024
  - 263 redeemed in April 2024.
    - To compare to 2023 data
      - 446 were checked out in April.
      - 182 redeemed in April.



Lamb at Wolcott Farm Center



Expecting mama at Wolcott Farm Center

# 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	Event Length/ Hours	Participants	Brief Description of Event
4/2/2024	Master Rain Gardener	Lincoln Park Library	Lincoln Park Library	Lincoln Park	Wayne	48146	3	4	Class #5 of the MRG Course that allows students to showcase their final design plan.
4/27/2024	Rain Gardens 101	Romulus Athletic Center	Romulus Garden Club	Romulus	Wayne	48174	4	129	A fair for eco sustainability hosted by the Romulus Garden Club. The Rain Garden 101 presentation was given along with information about upcoming MRG courses. The vent was tabled with informaiton about Rain Gardens and Pollinators.
4/10/2024	Michigan Mammals	Douglass Branch Library for Special Services	Detroit Public Libraries	Detroit	Wayne	48208	1	14	Participants learned about Michigan mammals through song, skulls, furs, and sounds.
4/20/2024	Earth Day Event	Nankin Mills Park	Wayne County Parks	Westland	Wayne	48185	3	250	Event goers learned about some of the mammals we have in Michigan with the opportunity to feel and touch mammal pelts, skulls, and antlers.
4/6/2024	Touch a Truck	The Henry Ford	The Henry Ford	Dearborn	Wayne	48124	4	1991	Participants interacted with animal furs and viewed taxidermy of mammals and birds of southeast Michigan
4/8/2024	Eclipse Day for students	Detroit Riverfront	HCMA, DRFC, DNR	Detroit	Wayne	48207	4	276	Participants learned about the eclipse and astronomy topics through various activities
4/8/2024	Eclipse Watch Party	Detroit Riverfront Cullen Plaza	HCMA, DRFC	Detroit	Wayne	48207	2	1500	Participants learned about the eclipse and looked through a telescope
4/20/2024	GreenFest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	6	1010	Participants gardening education opportunities, about native plant species, children activities involving insects
4/21/2024	GreenFest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	6	784	Participants gardening education opportunities, about native plant species, children activities involving insects
4/22/2024	Earth Day Activities	Riverside Park	Cesar Chavez Academy	Detroit	Wayne	48210	3	50	Participants learned about predatos and prey interacted with animal furs and viewed taxidermy of mammals and birds of southeast Michigan
4/22/2024	Earth Day Celebration	Farmington Hills Nature Center	Farmington Hills Nature Center	Farmington Hills	Oakland	48334	3	339	Participants gardening education opportunities, about native plant species, children activities involving insects and viewed taxidermy of mammals and birds of southeast Michigan
4/23/2024	Project RED (Rural Education)	Armada Fair Grounds	Michigan Farm Bureau	Armada	MACOMB	48005	5	482	Participants learned about agriculture
4/8/2024	4th Grade Eclipse Event	John R. King Academy	DPSCD	Detroit	Wayne	48227	2	71	Participants learned about the eclipse and astronomy topics through various activities
4/26/2024	St. Clair County Earth Fair	Goodells County Park	St. Clair County	Goodells	St. Clair	48027	7	1142	Participants learned about reptiles and amphibians, and saw demonstrations about hydroponics.
4/27/2024	St. Clair County Earth Fair	Goodells County Park	St. Clair County	Goodells	St. Clair	48027	6	783	Participants learned about reptiles and amphibians, and saw demonstrations about hydroponics.



# 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: 290

Number of students: 6,640 students

## Public Programming

Number of programs hours: 206

Number of participants: 5,313 participants

## Out of Park Programming

Number of programs hours: 6

Number of participants: 1932 participants

## Senior Programs:

Number of program hours: 20

Number of participants: 289 participants

## Scout Programs:

Number of programs hours: 10

Number of participants: 189 participants

## Outreach Programming

### School Programs

Number of school programs hours: 153

Number of students per hour: 4,241 students

### Events

Number of event hours: 33

Number of participants: 8,662



Westin Academy: Let's Go Outside Club

**TOTAL Programs Hours: 718**

**TOTAL Participants: 27,266**

# PROGRAMMING

## Programming Connections to Strategic Plan & Climate Action Plan

Create inspirational programming/pieces that leads the participant/reader to action, which will be measured through participant surveys.

### Eclipse Programming

On April 8, we offered student field trips to participate in eclipse focused activities at Lake St. Clair Metropark, Lake Erie Metropark and we partnered with the Detroit Riverfront Conservancy and the Outdoor Adventure Center. In addition, we held eclipse programming for 4<sup>th</sup> grade at John R. King Academy.

Total number of students: 978

297 at Lake St. Clair Metropark

300 at Detroit Riverfront Conservancy and Outdoor Adventure Center

310 at Lake Erie Metropark

Total public participation: 1850

1500 at Detroit Riverfront Conservancy

350 Lake Erie Metropark



Eclipse programming at Detroit Riverfront Conservancy  
photo credit Nadir



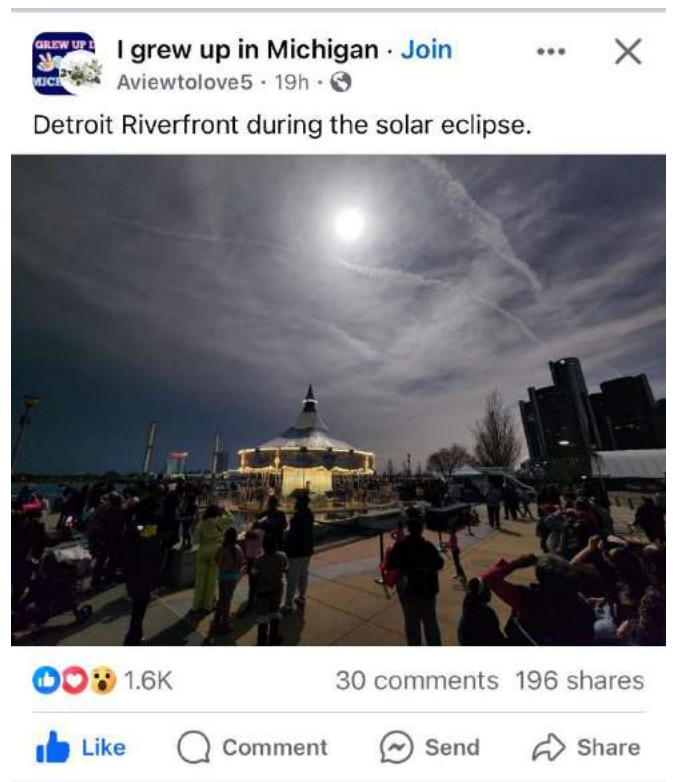
Lk. St. Clair Metropark Eclipse Programming

"I love that you guys made this such a special day for my students. Teaching Science is often difficult to do in a classroom. You guys gave us the opportunity to learn such wonderful content in such an amazing setting. One parent emailed me and said that her son told her it was the best day ever because he felt like he learned an entire science unit in just one day! Thank you for the opportunity and thank you for making this such a special day for me and my students!"

5<sup>th</sup> grade teacher, Miller Elementary



4<sup>th</sup> grade John R. King Academy



Social Media post on I grew up in Michigan

# 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 follow-up 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.





To: Board of Commissioners  
From: Danielle Mauter, Chief of Marketing and Communications  
Subject: Metroparks Public Relations and Strategic Relationship Building  
Date: 5/6/2024

**Action Requested: Motion to Approve**

That the Board of Commissioners approve a contract extension with Moment Strategies for professional services of public relations, strategic relationship building and crisis communications support in the amount of up to \$148,000 over 12 months as detailed below as recommended by Chief of Marketing and Communications, Danielle Mauter and staff. If approved, work will continue starting June 1 when their previous contract would have ended - resulting in \$88,000 of that work billed this budget year and \$60,000 will be budgeted and billed next budget year – both from the marketing budget.

Moment Strategies brings a wealth of experience and expertise as well as a unique approach to this work as outlined further in the attached proposal for extension. The Metroparks are recommending work with a firm to help us achieve some of our larger Strategic Plan goals and get us to the “next level” of awareness and partnership.

The main goals of this work will be continuing and executing the strategy developed over the last year by Moment Strategies for:

1. Executive positioning tied to establishing the Director and other Leadership Team members as a high-profile business leaders in the region ultimately bolstering the reputation of the Metroparks as leaders.
2. Strategic Relationship Building – establish further strategic relationships with corporate and philanthropic organizations and community groups aimed at generating additional revenue long-standing partnerships, executing a fundraising strategy around *Metroparks and Me* and greater brand affinity while supporting public health and community outcomes.
3. Crisis Communications support and project-based media relations assistance as needed to supplement internal Metroparks staff efforts.

In order to find the most qualified firm for this work in 2023, the Metroparks team, identified 11 firms throughout the region that do interesting work that seemed to align with our priorities and goals for this body of work. A time was scheduled time to meet with seven of those firms to talk about our priorities and goals and, also, to determine which might be a good fit for our overall efforts. Metroparks invited five of those seven to submit proposals and meet with our broader leadership team. The review team reviewed proposals, asked follow up questions and the board approved the recommendation at that time to move forward with Moment Strategies. This review process was reviewed also by legal to assure it met the requirements of our procurement process for professional services.

We are now seeking approval to extend Moment Strategies contract to allow them to continue with the groundwork they have laid through the Metroparks and Me efforts and others as outlined in their attached proposal.



## COMMUNICATIONS SERVICES FOR HURON-CLINTON METROPARKS

May 6, 2024

### The Project

Moment Strategies has worked with the Huron-Clinton Metroparks to develop and launch a campaign to expand the Metroparks brand and communicate their equity-focused work in communities beyond park borders. We spent much of the first year of our contract developing this platform, which we've coined Metroparks & Me, to effectively talk about equity impact work and raise \$1 million to expand swim and science learning programming. Now, we are moving into the next year of our engagement with a fully developed message, communications plan and fundraising strategy. The next phase of our work together is about executing on the Metroparks & Me initiative to drive public awareness of the Metroparks' work, provide more focused executive positioning opportunities, and move our fundraising effort forward.

### Our Approach:

Our approach ensures alignment with Metroparks' activities. Our messaging will consistently echo the organization's strategic communication goals. We have broken down our approach into four key areas.

1. **Strategic Communications:** We will continue to communicate Metroparks & Me and other key initiatives to drive awareness of Metroparks' works to expand access and opportunity in Southeast Michigan. The Moment team will also be available to provide an added layer of support during the 4 month period when the Metroparks Chief of Marketing and Communications takes parental leave.
2. **Executive Positioning:** We will seek out opportunities to reinforce Amy McMillan and the Metroparks' status as thought leaders in Southeast Michigan on the importance of public spaces and creating equitable opportunities for community members. We will identify key events and people she should be connected with for relationship building. Alexis Wiley will continue to serve as lead for this scope of work.
3. **Strategy Partnerships and Fundraising:** We will partner with Metroparks to execute a fundraising strategy focused on reaching the \$1M goal. To do this, we will engage funders in raising money for Metroparks & Me.



COMMUNICATIONS SERVICES FOR HURON-CLINTON METROPARKS

May 6, 2024

4. Crisis Management & Rapid Response Support: Moment Strategies will support Metroparks in navigating challenging situations that threaten Metroparks’ brand and reputation. Our team will remain ready to facilitate prompt and effective communication decisions.

To leverage the success Metroparks has experienced to date, Moment is updating the scope of work in the following areas:

Project Activities	Description
Strategic Communications	<ul style="list-style-type: none"> <li>● Provide media interview prep for the director and other staff as needed.</li> <li>● Develop tailored earned media and communications strategies.</li> <li>● Provide additional communications support during the Chief of Marketing and Communications’ parental leave</li> <li>● Develop and distribute press releases, media advisories and media pitches related to Metroparks and Me, communications milestones outlined in our plan</li> <li>● Monitor and report on media coverage.</li> </ul>
Executive Positioning	<ul style="list-style-type: none"> <li>● Work with Metroparks to position its director as a key messenger for the vision and impact of the Metroparks.</li> <li>● Identify opportunities for the Director and other Metroparks executives to engage with key corporate and philanthropic leaders throughout Southeast Michigan.</li> <li>● Develop monthly stakeholder letters, LinkedIn posts and media strategies to uplift the director as a thought leader.</li> <li>● Alexis Wiley will serve as lead</li> </ul>
Strategic Partnerships & Fundraising Strategic Partnerships & Fundraising (cont’d)	<ul style="list-style-type: none"> <li>● Work with Metroparks to build strong relationships and new partnerships with community organizations throughout Southeast Michigan.</li> <li>● Facilitate meetings and introductions for the director with potential funders.</li> <li>● Create tailored and targeted solicitations to advance fundraising conversations.</li> </ul>





COMMUNICATIONS SERVICES FOR HURON-CLINTON METROPARKS

May 6, 2024

Crisis communications	<ul style="list-style-type: none"> <li>• Provide crisis communications support when needed.</li> </ul>
Project-Based Media Relations Assistance	<ul style="list-style-type: none"> <li>• Write and proof releases and alerts.</li> <li>• Execute PR and communications strategy and media pitching support related to key projects and milestones.</li> </ul>

Pricing

The total cost of the services listed above will be \$13,000/month for the first 4 months of the engagement and \$12,000/month for the remainder of the engagement. Crisis communication and rapid response support will be billed separately. Our crisis response rates are listed below our description of services.

Description Of Services	Monthly
<ul style="list-style-type: none"> <li>• General consulting from Alexis Wiley</li> <li>• Bi-weekly strategy meetings</li> <li>• Executive positioning support               <ul style="list-style-type: none"> <li>○ Earned Media</li> <li>○ Event Opportunities</li> <li>○ Speaking Engagements</li> </ul> </li> <li>• Fundraising Strategy               <ul style="list-style-type: none"> <li>○ Leverage opportunities to put Metroparks in front of potential revenue-generating partnerships</li> <li>○ Increase Brand Awareness within targeted audiences</li> </ul> </li> <li>• Develop tailored earned media and communications strategies</li> <li>• Develop and execute press release and outreach               <ul style="list-style-type: none"> <li>○ Writing and proofing support for releases, advisories, and pitches.</li> <li>○ Pitching support related to key projects and milestones</li> </ul> </li> </ul>	<p>\$13,000 (6/24-9/24)</p> <p>\$12,000 (10/24- 5/25)</p>



COMMUNICATIONS SERVICES FOR HURON-CLINTON METROPARKS

May 6, 2024

<ul style="list-style-type: none"> <li>o Monitoring and sharing coverage</li> <li>o Op/eds exceeding no more than 3 per year</li> <li>● Monthly status reports</li> </ul>	
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Crisis Communications Support	Hourly Rate
Principal	\$425.00
Director	\$350.00
Manager	\$225.00
Associate	\$125.00

Assumptions:

- The period of performance is from June 1, 2024- May 31, 2025.
- The resources identified will be available as needed throughout the engagement.
- Crisis communications support will be as needed and billed separately. The Client will be informed that a situation is deemed to be a crisis prior to the commencement of crisis communications efforts.



COMMUNICATIONS SERVICES FOR HURON-CLINTON METROPARKS

May 6, 2024

The above fees shall be compensation for all the services provided pursuant to this agreement. Any additional services over and above the services described in this agreement shall be provided only when authorized in writing by the Corporation's designated representative. Please sign below upon acceptance of this proposal. We look forward to getting started.

Company Name: \_\_\_\_\_

Authorized Signer: \_\_\_\_\_

Title (Please Print): \_\_\_\_\_

Date: \_\_\_\_\_



## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
Prepared By: Neil Eby, Buyer  
Project No: MiDeal# 071B7700180  
Project Title: Electric Vehicles for Southern District Interpretive Programming  
Location: Willow Metropark  
Date: May 2, 2024

### **Action Requested: Motion to Approve**

That the Board of Commissioners approve the cooperative purchase of two 2024 Ford Mustang Mach-E Electric SUVs, for a total cost of \$74,590 (\$37,295 each) from Lunghamer Ford of Owosso, MI, through the State of Michigan's MiDeal cooperative contract #071B7700180 as recommended by the Purchasing Department.

The new vehicles will be for use by the Willow Metropark Interpretive Services Department.

**Fiscal Impact:** Funds will come from the Board approved use of fund balance for the Southern District Interpretive Programming Expansion as approved at the March 2024 Board meeting. The allocation for these vehicles was \$60,000 each. This purchase is \$45,410 in favor of the budget.

**Scope of Work:** Furnish and deliver two 2024 Mustang Mach-E Electric SUVs.

**Background:** Pricing was obtained using MiDeal cooperative contract #071B7700180. The vehicles currently have a 90–120-day lead time from order placement. The Metroparks Purchasing Department did extensive research to determine an electric vehicle option to best meet HCMA needs. After comparing recent local municipalities purchases (including Canton Township and the City of Sterling Heights), current market availability, pricing, and cooperative contracts, it was found that the Mustang Mach-E would be the best option at this time. Other options explored or quoted were the Ford Escape Plug-In Hybrid, Tesla Model Y, Chevrolet Bolt EUV (no longer in production), and other full electric offerings from Nissan and Hyundai.

The Ford Mustang Mach-E Electric SUV carries an eight year, 100,000-mile warranty on electric components (double that of the Tesla Model Y) and fits nicely in the existing Ford-dominant fleet.



To: Board of Commissioners  
From: Shedreka Miller, Chief of Finance  
Subject: Approval – 2023 Pension Valuation, GASB 67/68 and 2024 Contribution  
Date: May 9, 2024

**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 2024 Pension contribution at the annual required contribution amount of \$2,608,748 as recommended by Chief of Finance Shedreka Miller and staff.

**Fiscal Impact:** The 2024 General Fund Budget includes \$3.2 million for funding of the defined contribution Huron-Clinton Metropolitan Authority Employees' Retirement Plan. A contribution of \$2,608,748 will result in savings of \$591,252.

**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, 2023, 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 83 active participants for the 2023 Pension Plan Year. Based on an update of employee census data for 2023 wage/service levels, plan benefits and asset values, GRS is recommending a contribution of \$2,608,748. This represents a decrease of \$40,102 (1.5 percent) from the recommended contribution of \$2,648,850 for the 12-month period ending Dec. 31, 2022. With this contribution the Funded Ratio will be 78.4 percent, an increase of 0.6 percent.

During development of the 2024 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 \$591,252. Should current revenue and expenditure trends improve, an additional contribution may be considered later in the year.

In addition, active participants in the plan contribute 1 percent of covered wages to the pension plan. This amounts to approximately \$69,000 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, 2023





April 16, 2024

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

**Re: Huron-Clinton Metropolitan Authority Employees' Retirement Plan Actuarial Valuation  
as of December 31, 2023**

Ladies and Gentlemen:

The results of the December 31, 2023 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, 2024, 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 (LDRM) 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, 2023. 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.

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.

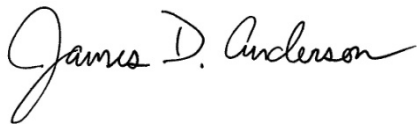
The signing actuaries are independent of the plan sponsor.

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:rl

C3038





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## Appendix

## Accounting Disclosures

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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, 2023. Table 4 sets forth a distribution of the 83 active employees. In addition, there are 198 retirees and beneficiaries and 15 terminated vested employees included in this valuation. This compares with 91 active participants, 195 retirees and beneficiaries, and 15 terminated vested employees valued in the previous valuation as of December 31, 2022.

## B. Plan Provisions

This valuation is based on the provisions of the Plan as of December 31, 2023, which are summarized in Table 5.

Plan funding is provided through a combination of Authority contributions and income from invested assets. The December 31, 2023 actuarial value of assets is developed in Table 2. The actuarial value of assets is \$72,003,966 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, 2023.

Section B develops the calculation of the recommended contribution by amortizing the effect of Plan improvements, gains and losses, and changes in assumptions over 17.75 years as of the valuation date. Gains and losses are not separately amortized. The recommended contribution based on the December 31, 2023 valuation is \$2,608,748—a decrease of \$40,102 from the 2022 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 \$147,529, as shown in Table 3. The primary source of the loss arose from the 2022 asset experience. Partially offsetting the asset loss, were gains due to more retiree deaths than anticipated.

For the plan year ending December 31, 2023, the return on the market value of assets was 12.90%. 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, 2023 valuation results with the results from the prior valuation. The recommended contribution developed in the December 31, 2022 valuation for the Fiscal Year ending December 31, 2023 was \$2,648,850. The recommended contribution for the Fiscal Year ending December 31, 2024 equals \$2,608,748. The funded status has increased from 77.76% last year to 78.38%. On a market value of assets basis, the contribution would be \$3,025,220 and the funded status would be 73.53%.

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>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	9.85	8.65	9.35	7.80	7.07	6.19	6.47
Ratio of actuarial accrued liability to payroll	13.40	12.57	11.10	9.84	9.17	8.98	8.51
Ratio of actives to retirees and beneficiaries	0.42	0.47	0.57	0.69	0.74	0.75	0.82
Ratio of net cash flow to market value of assets	-4.4%	-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 8.0 times the payroll, a return on assets 5% different than assumed would equal 40% 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, 2023 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 2023 Treasury Yield Curve Spot Rates (end of month). The 1-, 5-, 10- and 30-year rates follow: 4.96%, 4.06%, 3.94% and 4.15%. 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, 2023 Using Alternate Discount Rates

Valuation Rate (6.50%)	LDROM (Spot Rates)
\$91,870,578	\$117,795,538

# Table 1

## Summary of Results

### A. Basic Data, Unfunded Actuarial Accrued Liability and Annual Normal Cost as of December 31, 2023

1. Active Participants	
(a) Number	83
(b) Total Annual Earnings	\$ 6,854,934
(c) Average Annual Earnings	\$ 82,590
2. Retired Participants	
(a) Number	198
(b) Average Annual Pension	\$ 28,656
3. Actuarial Accrued Liability	
(a) Active Participants	\$30,259,781
(b) Retirees	60,037,416
(c) Terminated with Vested Rights	1,573,381
(d) Total	91,870,578
4. Actuarial Value of Assets as of December 31, 2023*	\$72,003,966
5. Unfunded Actuarial Accrued Liability on December 31, 2023	\$19,866,612
6. Funded Ratio	78.4%

### B. Determination of Recommended Contribution

1. Annual Normal Cost	\$ 749,771
2. Amortization Payment (17.75 years)	\$ 1,858,977
3. Recommended Contribution **	\$ 2,608,748

\* See Table 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:	2022	2023	2024	2025	2026	2027
A. Funding Value Beginning of Year	\$71,688,431	\$70,987,416				
B. Market Value End of Year	62,797,210	67,553,183				
C. Market Value Beginning of Year	75,294,666	62,797,210				
D. Non-Investment Net Cash Flow						
D1. Audit Adjustment (BOY)	0	(169,884)				
D2. Contributions less benefit payments	(2,899,526)	(2,971,666)				
E. Investment Income						
E1. Market Total: B - C - D1 - D2	(9,597,930)	7,897,523				
E2. Assumed Rate of Investment Return	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	4,565,513	4,506,560				
E4. Amount for Phased-in Recognition: E1 - E3	(14,163,443)	3,390,963				
F. Phased-In Recognition of Investment Income						
F1. Current Year: 0.20 x E4	(2,832,689)	678,193				
F2. First Prior Year	455,653	(2,832,689)	\$ 678,193			
F3. Second Prior Year	423,204	455,653	(2,832,689)	\$ 678,193		
F4. Third Prior Year	927,179	423,204	455,653	(2,832,689)	\$ 678,193	
F5. Fourth Prior Year	(1,340,349)	927,179	423,206	455,653	(2,832,687)	\$ 678,191
F6. Total Recognized Investment Gain	(2,367,002)	(348,460)	(1,275,637)	(1,698,843)	(2,154,494)	678,191
G. Funding Value End of Year: A + D1 + D2 + E3 + F6	70,987,416	72,003,966				
H. Difference Between Funding & Market Value	(8,190,206)	(4,450,783)	(3,175,146)	(1,476,303)	678,191	0
I. Recognized Funding Value Rate of Return	3.13%	5.99%				
J. Recognized Market Value Rate of Return	(13.00)%	12.90%				

## 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:	2023
(1) UAAL* at start of year (December 31, 2022)	\$ 20,304,492
(2) Employer normal cost from last valuation	803,619
(3) Actual employer contributions	2,648,850
(4) Interest accrual	1,259,822
(5) Expected UAAL before changes: (1) + (2) - (3) + (4)	19,719,083
(6) Change from benefit improvements	0
(7) Change from revised actuarial assumptions/methods	0
(8) Expected UAAL after changes: (5) + (6) + (7)	19,719,083
(9) Actual UAAL at end of year (December 31, 2023)	19,866,612
(10) Total Gain (loss): (8) - (9)	(147,529)
(11) Total Gain (loss) as percent of actuarial accrued liabilities at start of year (\$91,291,908)	(0.2)%
(12) Investment Gain (Loss)	(348,460)
(13) Liability Gain (Loss): (10) - (12)	200,931

\* *Unfunded actuarial accrued liability.*

**Table 4**  
**Distribution of Participants as of December 31, 2023**

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
35-39				1				1	\$ 67,912
40-44				5				5	463,386
45-49				8	2	1		11	932,374
50-54			1	5	9	9		24	2,099,805
55-59				2	6	9	8	25	2,008,730
60					1		1	2	133,160
61							2	2	168,152
62				1			2	3	227,086
63				1	2	1	1	5	362,382
64				1	1			2	159,857
65					2			2	131,850
66			1					1	100,240
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>24</b>	<b>23</b>	<b>20</b>	<b>14</b>	<b>83</b>	<b>\$6,854,934</b>

Average Age: 54.09  
Average Age at Hire: 30.11  
Approximate No. Fully Vested: 83  
  
Percentage of Females in Total: 29%  
Average Projected Retirement Age: 61.8

**Table 4**  
**Distribution of Participants as of December 31, 2023**  
**(Concluded)**

**A. Retired Participants (and Beneficiaries)**

<u>Age Group</u>	<u>Males</u>	<u>Females</u>	<u>Total</u>	<u>Annual Pension Being Paid</u>
50-54	2	1	3	\$ 60,411
55-59	3	4	7	194,852
60-64	21	7	28	907,471
65-69	34	22	56	1,740,607
70-74	35	10	45	1,383,936
75-79	23	12	35	870,175
80-84	9	5	14	347,159
85-89	3	2	5	109,924
Over 89	2	3	5	59,316
<b>Total</b>	<b>132</b>	<b>66</b>	<b>198</b>	<b>\$5,673,851</b>

**B. Terminated Vested Participants**

<u>Age Group</u>	<u>Males</u>	<u>Females</u>	<u>Total</u>	<u>Vested Annual Pension Payable at Age 65</u>
Under 50	2	0	2	\$ 49,710
50-54	3	2	5	97,575
55-59	1	2	3	48,495
60-64	3	1	4	62,481
65-69	1	0	1	1,055
<b>Total</b>	<b>10</b>	<b>5</b>	<b>15</b>	<b>\$259,316</b>

## 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 1<sup>st</sup> 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.
- 6. 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 1<sup>st</sup>. 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:**
- 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.
- 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
	Male or Female
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:

<u>Service</u>	<u>% Increase</u>
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:

<u>Age</u>	<u>Rates of Retirement</u>	
	<u>Less than 25 Years of Service</u>	<u>25 or More Years of Service</u>
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:

Sample Ages	% of Active Members Becoming Disabled within Next Year
	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%

**8. 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:** The unfunded actuarial accrued liability was amortized over a 17.75-year period, as a level dollar.

**12. Loads for Optional Forms of Payment:** 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 2022 and 2023 Results

Item for Comparison	2022 Results	2023 Results
1. Active Participants		
(a) Number	91	83
(b) Total Annual Earnings	\$7,261,701	\$ 6,854,934
(c) Average Annual Earnings	79,799	82,590
2. Retired Participants		
(a) Number	195	198
(b) Average Annual Pension	\$28,518	\$ 28,656
3. Actuarial Accrued Liability		
(a) Active Participants	\$30,478,595	\$30,259,781
(b) Retirees	59,379,794	60,037,416
(c) Terminated with Vested Rights	1,433,519	1,573,381
(d) Total	\$91,291,908	\$91,870,578
4. Actuarial Value of Assets	\$70,987,416	\$72,003,966
5. Actuarial Value of Assets as a Percentage of the Actuarial Accrued Liability	77.76%	78.38%
6. Unfunded Actuarial Accrued Liability*	\$20,304,492	\$19,866,612
7. Annual Normal Cost	\$803,619	\$749,771
8. Recommended Contribution on Funding Basis at the Beginning of the Plan Year	\$2,648,850	\$ 2,608,748

\* UAAL amortized over 17.75 years this year, and 18.75 years last year.

**Table 8**  
**Present Value of Accrued Benefits**  
**as of December 31, 2023**

Actives*	\$24,629,730
Retirees	60,037,416
Vested	<u>1,573,381</u>
Total	\$86,240,527

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

**Table 9**  
**Schedule of Funding Progress**

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL) (3) - (2)	Funded Ratio (2) / (3)	Annual Covered Payroll	UAAL as % of Payroll (4) / (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
December 31, 2014	\$50,712,814	\$68,503,084	\$17,790,270	74.03%	\$10,418,891	170.75%
December 31, 2015	54,429,972	69,050,692	14,620,720	78.83%	10,067,888	145.22%
December 31, 2016 <sup>1</sup>	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	19,943,362	74.71%	9,259,465	215.38%
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 <sup>1</sup>	66,503,363	86,988,407	20,485,044	76.45%	8,842,626	231.66%
December 31, 2021	71,688,431	89,393,652	17,705,221	80.19%	8,050,343	219.93%
December 31, 2022	70,987,416	91,291,908	20,304,492	77.76%	7,261,701	279.61%
December 31, 2023	72,003,966	91,870,578	19,866,612	78.38%	6,854,934	289.81%

<sup>1</sup> After changes in actuarial assumptions/methods.

## Table 10

### Schedule of Annual Required Contributions

<u>Fiscal Year Ending</u> (1)	<u>Annual Required Contribution</u> (2)	<u>Percentage Contributed*</u> (3)
12/31/2014	\$ 757,322	100%
12/31/2015	2,717,265	100%
12/31/2016	2,449,953	100%
12/31/2017	2,996,208	100%
12/31/2018	2,655,734	100%
12/31/2019	2,707,763	100%
12/31/2020	2,645,500	100%
12/31/2021	2,725,948	100%
12/31/2022	2,445,580	100%
12/31/2023	2,648,850	100%
12/31/2024	2,608,748	

\* 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)

<b>Valuation Date:</b>	December 31, 2023
<b>Actuarial Cost Method:</b>	Entry Age
<b>Amortization Method:</b>	17.75 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.
<b>Asset Valuation Method:</b>	Smoothed asset value that spreads the difference between the assumed return and the actual investment return over a 5-year period.
<b>Actuarial Assumptions:</b>	
<ul style="list-style-type: none"> <li>• <i>Investment rate of return</i></li> <li>• <i>Projected salary increases*</i></li> <li style="padding-left: 20px;">* <i>Includes wage inflation at</i></li> <li>• <i>Cost-of-living adjustments</i></li> </ul>	<p>6.50%</p> <p>3.44% - 7.00%</p> <p>3.25%</p> <p>None</p>

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

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### 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, 2023.

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, 2023, the net pension liability is \$24,317,395.



# Executive Summary as of December 31, 2023

	<b>2023</b>
Actuarial Valuation Date	December 31, 2023
Measurement Date of the Net Pension Liability	December 31, 2023
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2023

## Membership

Number of	
- Retirees and Beneficiaries	198
- Inactive, Nonretired Members	15
- Active Members	83
- Total	296
Covered Payroll	\$ 6,854,934

## Net Pension Liability

Total Pension Liability	\$ 91,870,578
Plan Fiduciary Net Position	67,553,183
Net Pension Liability	\$ 24,317,395
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.53%
Net Pension Liability as a Percentage of Covered Payroll	354.74%

## 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*	3.77%
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2105

**Total Pension Expense** \$ 3,596,500

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 175,587	\$ 168,799
Changes in assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	8,638,709	4,390,072
Total	\$ 8,814,296	\$ 4,558,871

\* Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 29, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.



# Pension Expense under GASB Statement No. 68

## Fiscal Year Ended December 31, 2023

### A. Expense

1. Service Cost	\$	803,619
2. Interest on the Total Pension Liability		5,774,968
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		(75,596)
5. Projected Earnings on Plan Investments (made negative for addition here)		(3,979,718)
6. Pension Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		169,884
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		624,602
9. Recognition of Outflow (Inflow) of Resources due to Assets		278,741
<b>10. Total Pension Expense</b>	<b>\$</b>	<b>3,596,500</b>

# Statement of Outflows and Inflows

## Arising from the Current Reporting Period

### Fiscal Year Ended December 31, 2023

#### A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$	(303,805)
2. Assumption Changes (gains) or losses	\$	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		2.2503
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	\$	(135,006)
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	\$	(135,006)
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	\$	(168,799)
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	\$	(168,799)

#### B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	(3,917,805)
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	\$	(783,561)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	(3,134,244)



# Statement of Outflows and Inflows

## Arising from the Current and Prior Reporting Periods

### Fiscal Year Ended December 31, 2023

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 794,319	\$ 169,717	\$ 624,602
2. Due to Assets	2,879,570	2,600,829	278,741
<b>3. Total</b>	<b>\$ 3,673,889</b>	<b>\$ 2,770,546</b>	<b>\$ 903,343</b>

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 614,764	\$ 169,717	\$ 445,047
2. Assumption Changes	179,555	0	179,555
3. Net Difference between projected and actual earnings on pension plan investments	2,879,570	2,600,829	278,741
<b>4. Total</b>	<b>\$ 3,673,889</b>	<b>\$ 2,770,546</b>	<b>\$ 903,343</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 175,587	\$ 168,799	\$ 6,788
2. Assumption Changes	-	0	0
3. Net Difference between projected and actual earnings on pension plan investments	8,638,709	4,390,072	4,248,637
<b>4. Total</b>	<b>\$ 8,814,296</b>	<b>\$ 4,558,871</b>	<b>\$ 4,255,425</b>

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

Year Ending December 31	Net Deferred Outflows of Resources
2024	\$ 1,304,089
2025	1,638,889
2026	2,096,008
2027	(783,561)
2028	0
Thereafter	0
<b>Total</b>	<b>\$ 4,255,425</b>



# Recognition of Deferred Outflows and Inflows of Resources

## Fiscal Year Ended December 31, 2023

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities</b>					
2019	\$ (395,673)	3.3926	\$ 0	\$ 0	0.0000
2020	(662,407)	3.1659	(34,711)	0	0.0000
2021	996,173	2.9177	313,325	0	0.0000
2022	778,465	2.5825	301,439	175,587	0.5825
2023	(303,805)	2.2503	(135,006)	(168,799)	1.2503
<b>Total</b>			<b>\$ 445,047</b>	<b>\$ 6,788</b>	
<b>Deferred Outflow (Inflow) due to Assumption Changes</b>					
2019	\$ 0	3.3926	\$ 0	\$ 0	0.0000
2020	3,426,470	3.1659	179,555	0	0.0000
2021	0	2.9177	0	0	0.0000
2022	0	2.5825	0	0	0.5825
2023	0	2.2503	0	0	1.2503
<b>Total</b>			<b>\$ 179,555</b>	<b>\$ 0</b>	
<b>Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments<sup>1</sup></b>					
2019	\$ (4,923,833)	5.0000	\$ (984,765)	\$ 0	0.0000
2020	(2,045,873)	5.0000	(409,175)	(409,173)	1.0000
2021	(2,116,639)	5.0000	(423,328)	(846,655)	2.0000
2022	14,397,849	5.0000	2,879,570	8,638,709	3.0000
2023	(3,917,805)	5.0000	(783,561)	(3,134,244)	4.0000
<b>Total</b>			<b>\$ 278,741</b>	<b>\$ 4,248,637</b>	

According to Paragraph 33 of GASB Statement No. 68, *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 pensions through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the measurement period, the expected remaining service lives of all contributing members was 677 years. Additionally, the combined plan membership (active employees and inactive employees) was 301. 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 measurement period is 2.2503 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.

<sup>1</sup> The 2019 deferred outflow (inflow) due to differences between projected and actual earnings on plan investments was revised since the previously published 12/31/2019 valuation report.



# Schedule of Changes in the Net Pension Liability and Related Ratios

## Fiscal Year Ended December 31, 2023

### A. Total Pension Liability

1. Service Cost	\$	803,619
2. Interest on the Total Pension Liability		5,774,968
3. Changes of benefit terms		0
4. Difference between expected and actual experience		(303,805)
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(5,696,112)
7. Net change in Total Pension Liability	\$	578,670
8. Total Pension Liability – Beginning		91,291,908
9. Total Pension Liability – Ending	\$	<b>91,870,578</b>

### B. Plan Fiduciary Net Position

1. Contributions – employer	\$	2,648,850
2. Contributions – employee		75,596
3. Net investment income		7,897,523
4. Benefit payments, including refunds of employee contributions		(5,696,112)
5. Pension Plan Administrative Expense		0
6. Other <sup>#</sup>		(169,884)
7. Net change in Plan Fiduciary Net Position	\$	4,755,973
8. Plan Fiduciary Net Position – Beginning		62,797,210
9. Plan Fiduciary Net Position – Ending	\$	<b>67,553,183</b>

### C. Net Pension Liability

**\$ 24,317,395**

### D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability

**73.53%**

### E. Covered-Employee Payroll

**\$ 6,854,934**

### F. Net Pension Liability as a Percentage of Covered-Employee Payroll

**354.74%**

<sup>#</sup>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 Changes in the Net Pension Liability and Related Ratios Multiyear

Fiscal year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>										
Service Cost*	\$ 803,619	\$ 878,932	\$ 957,060	\$ 927,311	\$ 943,320	\$ 966,866	\$ 966,866	\$ 1,030,377	\$ 962,488	\$ 1,004,715
Interest on the Total Pension Liability	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	4,726,571
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	(303,805)	778,465	996,173	(662,407)	(395,673)	367,984	(6,338)	(6,336)	(1,445,906)	109,029
Assumption Changes	-	-	-	3,426,470	-	-	-	6,025,667	-	-
Benefit Payments and Refunds	(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)	(4,057,900)
<b>Net Change in Total Pension Liability</b>	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	1,782,415
<b>Total Pension Liability - Beginning</b>	91,291,908	89,393,652	86,988,407	82,371,685	80,962,998	78,844,190	77,029,545	69,050,692	68,503,084	66,720,669
<b>Total Pension Liability - Ending (a)</b>	\$ 91,870,578	\$ 91,291,908	\$ 89,393,652	\$ 86,988,407	\$ 82,371,685	\$ 80,962,998	\$ 78,844,190	\$ 77,029,545	\$ 69,050,692	\$ 68,503,084
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 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	\$ 3,100,000
Employee Contributions	75,596	76,970	79,877	100,833	91,165	91,814	88,475	111,649	101,817	107,492
Pension Plan Net Investment Income	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)	2,225,505
Benefit Payments and Refunds	(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)	(4,057,900)
Pension Plan Administrative Expense**	-	-	-	-	(281,541)	(267,216)	(256,479)	(275,660)	(201,301)	(73,710)
Other#	(169,884)	-	-	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	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)	1,301,387
<b>Plan Fiduciary Net Position - Beginning***</b>	62,797,210	75,294,666	68,989,913	63,460,226	55,796,909	59,897,338	53,816,221	51,241,923	51,339,972	50,038,585
<b>Plan Fiduciary Net Position - Ending (b)</b>	\$ 67,553,183	\$ 62,797,210	\$ 75,294,666	\$ 68,989,913	\$ 63,460,226	\$ 55,796,909	\$ 59,897,338	\$ 53,816,221	\$ 51,241,923	\$ 51,339,972
<b>Net Pension Liability - Ending (a) - (b)</b>	24,317,395	28,494,698	14,098,986	17,998,494	18,911,459	25,166,089	18,946,852	23,213,324	17,808,769	17,163,112
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	73.53 %	68.79 %	84.23 %	79.31 %	77.04 %	68.92 %	75.97 %	69.86 %	74.21 %	74.95 %
<b>Covered-Employee Payroll</b>	\$ 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	\$ 10,418,891
<b>Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	354.74 %	392.40 %	175.14 %	203.54 %	210.56 %	279.19 %	204.62 %	239.16 %	176.89 %	164.73 %
<b>Notes to Schedule: N/A</b>										

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

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

# 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

<u>FY Ending December 31,</u>	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>	<u>Plan Net Position as a % of Total Pension Liability</u>	<u>Covered Payroll</u>	<u>Net Pension Liability as a % of Covered Payroll</u>
2014	\$68,503,084	\$51,339,972	\$17,163,112	74.95%	\$10,418,891	164.73%
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%



## Schedule of Contributions Multiyear

<b>FY Ending December 31,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	\$ 3,029,289	\$ 3,100,000	\$ (70,711)	\$ 10,418,891	29.75%
2015*	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	0	7,261,701	33.68%
2023	2,648,850	2,648,850	0	6,854,934	38.64%

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



## Schedule of Investment Returns Multiyear

<u>FY Ending December 31,</u>	<u>Annual Return<sup>1</sup></u>
2014	4.43 %
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 %

<sup>1</sup> Annual money-weighted rate of return, net of investment expenses.

## Asset Allocation

Asset Class	Target Allocation	Long-Term Expected 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%
<b>Total</b>	<b>100.00%</b>	

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

	1% Decrease 5.50%	Current Single Discount Rate Assumption 6.50%	1% Increase 7.50%
Total Pension Liability	\$ 101,800,774	\$ 91,870,578	\$ 83,411,043
Plan Fiduciary Net Position	67,553,183	67,553,183	67,553,183
Net Pension Liability/(Asset)	\$ 34,247,591	\$ 24,317,395	\$ 15,857,860

# 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 3.77%; 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

Year	Payroll for Current Employees	Contributions from Current Employees	Normal Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 6,854,934				
1	6,643,567	\$ -	\$ 749,771	\$ 1,858,977	\$ 2,608,748
2	6,196,788	-	693,102	2,147,530	2,840,632
3	5,777,221	-	640,751	2,389,953	3,030,704
4	5,375,003	-	591,965	2,305,527	2,897,492
5	4,958,154	-	542,427	2,305,527	2,847,955
6	4,579,886	-	499,070	2,305,527	2,804,598
7	4,207,527	-	457,311	2,305,527	2,762,839
8	3,806,852	-	412,380	2,305,527	2,717,908
9	3,397,382	-	366,785	2,305,527	2,672,313
10	2,986,551	-	320,985	2,305,527	2,626,512
11	2,593,183	-	277,215	2,305,527	2,582,742
12	2,225,718	-	236,291	2,305,527	2,541,819
13	1,866,763	-	196,685	2,305,527	2,502,213
14	1,540,186	-	160,897	2,305,527	2,466,424
15	1,261,564	-	130,549	2,305,527	2,436,076
16	1,019,026	-	104,176	2,305,527	2,409,704
17	808,611	-	81,599	2,305,527	2,387,127
18	621,563	-	61,672	2,305,527	2,367,200
19	465,008	-	45,060	-	45,060
20	341,336	-	32,177	-	32,177
21	248,054	-	22,649	-	22,649
22	177,369	-	15,748	-	15,748
23	122,047	-	10,525	-	10,525
24	81,856	-	6,799	-	6,799
25	54,494	-	4,383	-	4,383
26	34,078	-	2,673	-	2,673
27	19,893	-	1,547	-	1,547
28	10,109	-	797	-	797
29	4,838	-	374	-	374
30	3,001	-	227	-	227
31	1,663	-	111	-	111
32	1,197	-	82	-	82
33	508	-	35	-	35
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	Normal Cost and Expense Contributions	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

Year	Projected				
	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
1	\$ 67,553,183	\$ 2,608,748	\$ 5,826,957	\$ 4,288,012	\$ 68,622,986
2	68,622,986	2,840,632	6,044,478	4,358,008	69,777,147
3	69,777,147	3,030,704	6,247,806	4,432,605	70,992,650
4	70,992,650	2,897,492	6,448,107	4,500,944	71,942,979
5	71,942,979	2,847,955	6,646,195	4,554,794	72,699,533
6	72,699,533	2,804,598	6,838,220	4,596,441	73,262,351
7	73,262,351	2,762,839	7,010,520	4,626,176	73,640,846
8	73,640,846	2,717,908	7,169,291	4,644,263	73,833,725
9	73,833,725	2,672,313	7,319,806	4,650,526	73,836,758
10	73,836,758	2,626,512	7,466,773	4,644,557	73,641,054
11	73,641,054	2,582,742	7,608,498	4,625,903	73,241,201
12	73,241,201	2,541,819	7,716,124	4,595,160	72,662,057
13	72,662,057	2,502,213	7,801,062	4,553,532	71,916,739
14	71,916,739	2,466,424	7,840,124	4,502,692	71,045,732
15	71,045,732	2,436,076	7,825,427	4,445,576	70,101,957
16	70,101,957	2,409,704	7,774,984	4,385,001	69,121,677
17	69,121,677	2,387,127	7,690,959	4,323,248	68,141,093
18	68,141,093	2,367,200	7,619,928	4,261,145	67,149,509
19	67,149,509	45,060	7,485,266	4,126,718	63,836,021
20	63,836,021	32,177	7,313,232	3,916,432	60,471,398
21	60,471,398	22,649	7,110,710	3,703,905	57,087,243
22	57,087,243	15,748	6,883,208	3,490,992	53,710,775
23	53,710,775	10,525	6,638,110	3,279,195	50,362,385
24	50,362,385	6,799	6,376,691	3,069,793	47,062,286
25	47,062,286	4,383	6,100,339	2,864,049	43,830,378
26	43,830,378	2,673	5,815,986	2,663,016	40,680,081
27	40,680,081	1,547	5,522,525	2,467,598	37,626,702
28	37,626,702	797	5,229,133	2,278,490	34,676,856
29	34,676,856	374	4,933,629	2,096,189	31,839,790
30	31,839,790	227	4,634,718	1,921,337	29,126,635
31	29,126,635	111	4,339,116	1,754,434	26,542,065
32	26,542,065	82	4,047,839	1,595,753	24,090,061
33	24,090,061	35	3,762,779	1,445,490	21,772,806
34	21,772,806	-	3,484,756	1,303,761	19,591,811
35	19,591,811	-	3,214,549	1,170,640	17,547,901
36	17,547,901	-	2,953,330	1,046,141	15,640,712
37	15,640,712	-	2,701,840	930,219	13,869,091
38	13,869,091	-	2,460,685	822,778	12,231,184
39	12,231,184	-	2,230,366	723,681	10,724,499
40	10,724,499	-	2,011,311	632,754	9,345,942
41	9,345,942	-	1,803,876	549,783	8,091,849
42	8,091,849	-	1,608,408	474,520	6,957,961
43	6,957,961	-	1,425,191	406,678	5,939,448
44	5,939,448	-	1,254,410	345,938	5,030,975
45	5,030,975	-	1,096,213	291,947	4,226,710
46	4,226,710	-	950,669	244,326	3,520,367
47	3,520,367	-	817,745	202,666	2,905,288
48	2,905,288	-	697,301	166,538	2,374,526
49	2,374,526	-	589,078	135,501	1,920,948
50	1,920,948	-	492,728	109,100	1,537,321



# Single Discount Rate Development

## Projection of Plan Fiduciary Net Position (Concluded)

Year	Projected Beginning	Projected Total	Projected Benefit	Projected	Projected Ending Plan
	Plan Net Position	Contributions	Payments	Investment Earnings at 6.50%	Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
51	\$ 1,537,321	\$ -	\$ 407,813	\$ 86,881	\$ 1,216,388
52	1,216,388	-	333,780	68,388	950,996
53	950,996	-	269,963	53,179	734,212
54	734,212	-	215,611	40,827	559,427
55	559,427	-	169,928	30,927	420,426
56	420,426	-	132,061	23,103	311,469
57	311,469	-	101,136	17,010	227,343
58	227,343	-	76,275	12,337	163,405
59	163,405	-	56,613	8,810	115,602
60	115,602	-	41,336	6,192	80,458
61	80,458	-	29,679	4,280	55,060
62	55,060	-	20,943	2,909	37,026
63	37,026	-	14,516	1,942	24,452
64	24,452	-	9,877	1,273	15,849
65	15,849	-	6,593	819	10,075
66	10,075	-	4,314	517	6,278
67	6,278	-	2,766	320	3,832
68	3,832	-	1,736	194	2,290
69	2,290	-	1,066	115	1,339
70	1,339	-	640	67	765
71	765	-	375	38	428
72	428	-	215	21	234
73	234	-	120	11	125
74	125	-	65	6	66
75	66	-	35	3	34
76	34	-	18	2	17
77	17	-	9	1	9
78	9	-	5	0	4
79	4	-	2	0	2
80	2	-	1	0	1
81	1	-	1	0	1
82	1	-	0	0	0
83	0	-	0	0	0
84	0	-	0	0	0
85	0	-	0	0	0
86	0	-	0	0	0
87	0	-	-	0	0
88	0	-	-	0	0
89	0	-	-	0	0
90	0	-	-	0	0
91	0	-	-	0	0
92	0	-	-	0	0
93	0	-	-	0	1
94	1	-	-	0	1
95	1	-	-	0	1
96	1	-	-	0	1
97	1	-	-	0	1
98	1	-	-	0	1
99	1	-	-	0	1
100	1	-	-	0	1

# Single Discount Rate Development

## Present Values of Projected Benefit Payments

Year	Projected		Unfunded Portion		Present Value of	Present Value of	Present Value of
	Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	of Benefit Payments	Funded Benefit Payments using Expected Return Rate (v)	Unfunded Benefit Payments using Municipal Bond Rate (vf)	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)^(a-.5)
1	\$ 67,553,183	\$ 5,826,957	\$ 5,826,957	\$ -	\$ 5,646,340	\$ -	\$ 5,646,340
2	68,622,986	6,044,478	6,044,478	-	5,499,642	-	5,499,642
3	69,777,147	6,247,806	6,247,806	-	5,337,692	-	5,337,692
4	70,992,650	6,448,107	6,448,107	-	5,172,596	-	5,172,596
5	71,942,979	6,646,195	6,646,195	-	5,006,104	-	5,006,104
6	72,699,533	6,838,220	6,838,220	-	4,836,378	-	4,836,378
7	73,262,351	7,010,520	7,010,520	-	4,655,623	-	4,655,623
8	73,640,846	7,169,291	7,169,291	-	4,470,480	-	4,470,480
9	73,833,725	7,319,806	7,319,806	-	4,285,761	-	4,285,761
10	73,836,758	7,466,773	7,466,773	-	4,104,986	-	4,104,986
11	73,641,054	7,608,498	7,608,498	-	3,927,607	-	3,927,607
12	73,241,201	7,716,124	7,716,124	-	3,740,061	-	3,740,061
13	72,662,057	7,801,062	7,801,062	-	3,550,452	-	3,550,452
14	71,916,739	7,840,124	7,840,124	-	3,350,451	-	3,350,451
15	71,045,732	7,825,427	7,825,427	-	3,140,066	-	3,140,066
16	70,101,957	7,774,984	7,774,984	-	2,929,413	-	2,929,413
17	69,121,677	7,690,959	7,690,959	-	2,720,896	-	2,720,896
18	68,141,093	7,619,928	7,619,928	-	2,531,236	-	2,531,236
19	67,149,509	7,485,266	7,485,266	-	2,334,745	-	2,334,745
20	63,836,021	7,313,232	7,313,232	-	2,141,865	-	2,141,865
21	60,471,398	7,110,710	7,110,710	-	1,955,447	-	1,955,447
22	57,087,243	6,883,208	6,883,208	-	1,777,356	-	1,777,356
23	53,710,775	6,638,110	6,638,110	-	1,609,453	-	1,609,453
24	50,362,385	6,376,691	6,376,691	-	1,451,709	-	1,451,709
25	47,062,286	6,100,339	6,100,339	-	1,304,033	-	1,304,033
26	43,830,378	5,815,986	5,815,986	-	1,167,370	-	1,167,370
27	40,680,081	5,522,525	5,522,525	-	1,040,814	-	1,040,814
28	37,626,702	5,229,133	5,229,133	-	925,370	-	925,370
29	34,676,856	4,933,629	4,933,629	-	819,790	-	819,790
30	31,839,790	4,634,718	4,634,718	-	723,119	-	723,119
31	29,126,635	4,339,116	4,339,116	-	635,679	-	635,679
32	26,542,065	4,047,839	4,047,839	-	556,815	-	556,815
33	24,090,061	3,762,779	3,762,779	-	486,011	-	486,011
34	21,772,806	3,484,756	3,484,756	-	422,630	-	422,630
35	19,591,811	3,214,549	3,214,549	-	366,065	-	366,065
36	17,547,901	2,953,330	2,953,330	-	315,792	-	315,792
37	15,640,712	2,701,840	2,701,840	-	271,268	-	271,268
38	13,869,091	2,460,685	2,460,685	-	231,977	-	231,977
39	12,231,184	2,230,366	2,230,366	-	197,431	-	197,431
40	10,724,499	2,011,311	2,011,311	-	167,174	-	167,174
41	9,345,942	1,803,876	1,803,876	-	140,782	-	140,782
42	8,091,849	1,608,408	1,608,408	-	117,866	-	117,866
43	6,957,961	1,425,191	1,425,191	-	98,065	-	98,065
44	5,939,448	1,254,410	1,254,410	-	81,046	-	81,046
45	5,030,975	1,096,213	1,096,213	-	66,502	-	66,502
46	4,226,710	950,669	950,669	-	54,153	-	54,153
47	3,520,367	817,745	817,745	-	43,738	-	43,738
48	2,905,288	697,301	697,301	-	35,020	-	35,020
49	2,374,526	589,078	589,078	-	27,779	-	27,779
50	1,920,948	492,728	492,728	-	21,817	-	21,817



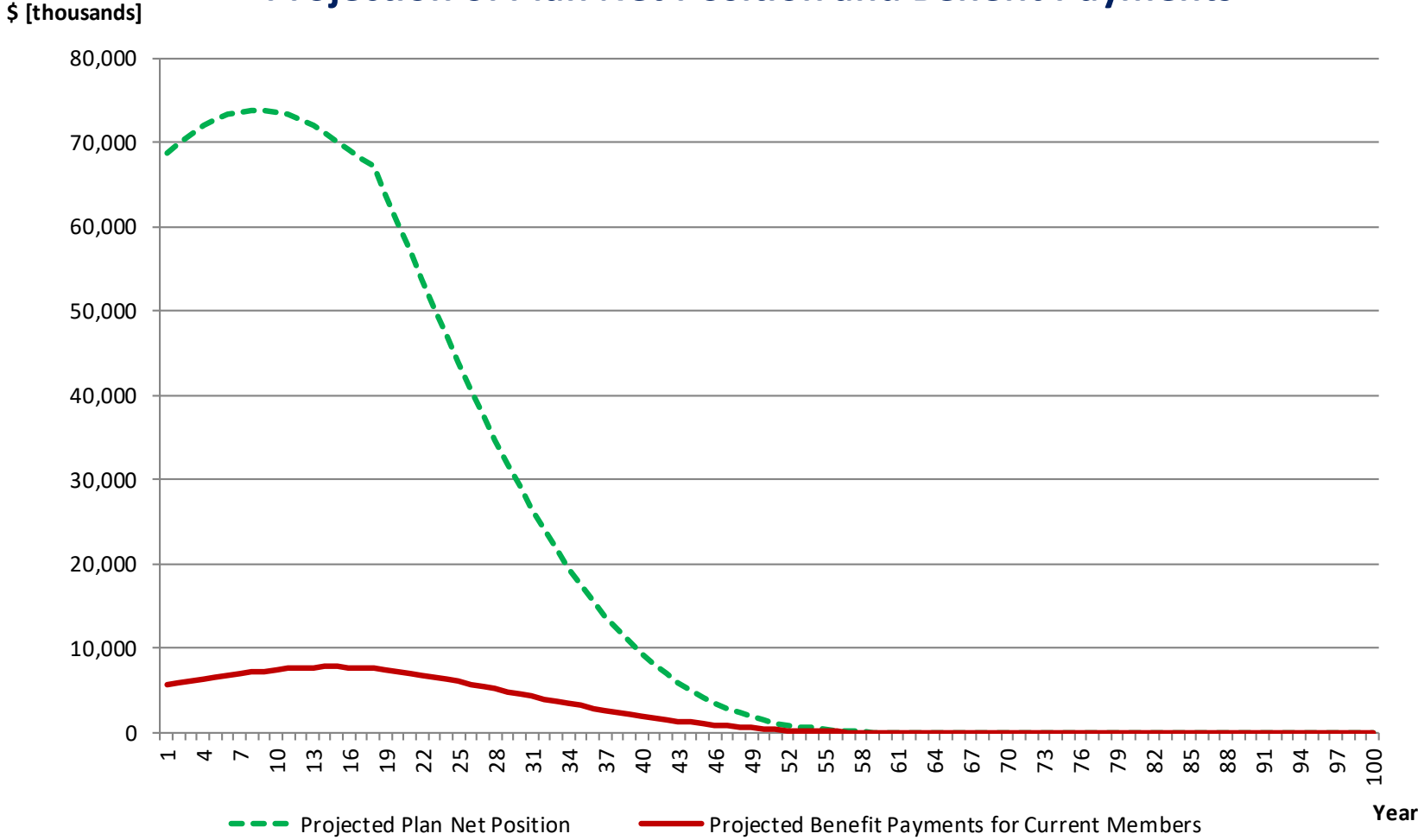
# Single Discount Rate Development

## Present Values of Projected Benefit Payments (Concluded)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of 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 Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v <sup>(a)-.5</sup>	(g)=(e)*vf <sup>(a)-.5</sup>	(h)=(c)/(1+sdr) <sup>(a)-.5</sup>
51	\$ 1,537,321	\$ 407,813	\$ 407,813	\$ -	\$ 16,955	\$ -	\$ 16,955
52	1,216,388	333,780	333,780	-	13,030	-	13,030
53	950,996	269,963	269,963	-	9,896	-	9,896
54	734,212	215,611	215,611	-	7,421	-	7,421
55	559,427	169,928	169,928	-	5,492	-	5,492
56	420,426	132,061	132,061	-	4,007	-	4,007
57	311,469	101,136	101,136	-	2,882	-	2,882
58	227,343	76,275	76,275	-	2,041	-	2,041
59	163,405	56,613	56,613	-	1,422	-	1,422
60	115,602	41,336	41,336	-	975	-	975
61	80,458	29,679	29,679	-	657	-	657
62	55,060	20,943	20,943	-	436	-	436
63	37,026	14,516	14,516	-	283	-	283
64	24,452	9,877	9,877	-	181	-	181
65	15,849	6,593	6,593	-	114	-	114
66	10,075	4,314	4,314	-	70	-	70
67	6,278	2,766	2,766	-	42	-	42
68	3,832	1,736	1,736	-	25	-	25
69	2,290	1,066	1,066	-	14	-	14
70	1,339	640	640	-	8	-	8
71	765	375	375	-	4	-	4
72	428	215	215	-	2	-	2
73	234	120	120	-	1	-	1
74	125	65	65	-	1	-	1
75	66	35	35	-	0	-	0
76	34	18	18	-	0	-	0
77	17	9	9	-	0	-	0
78	9	5	5	-	0	-	0
79	4	2	2	-	0	-	0
80	2	1	1	-	0	-	0
81	1	1	1	-	0	-	0
82	1	0	0	-	0	-	0
83	0	0	0	-	0	-	0
84	0	0	0	-	0	-	0
85	0	0	0	-	0	-	0
86	0	0	0	-	0	-	0
87	0	-	-	-	-	-	-
88	0	-	-	-	-	-	-
89	0	-	-	-	-	-	-
90	0	-	-	-	-	-	-
91	0	-	-	-	-	-	-
92	0	-	-	-	-	-	-
93	0	-	-	-	-	-	-
94	1	-	-	-	-	-	-
95	1	-	-	-	-	-	-
96	1	-	-	-	-	-	-
97	1	-	-	-	-	-	-
98	1	-	-	-	-	-	-
99	1	-	-	-	-	-	-
100	1	-	-	-	-	-	-
Totals					\$ 96,560,427	\$ -	\$ 96,560,427



# Projection of Plan Net Position and Benefit Payments



## State Reporting Assumptions as of December 31, 2023

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 2023* memo dated April 4, 2023.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate	Maximum of 6.85%	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 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 16 Years	17.75 years	16 years
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

# State Reporting as of December 31, 2023

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	
<b>18</b>	<b>Actuarial Assumptions<sup>1</sup></b>	
19	Actuarial assumed rate of investment return <sup>2</sup>	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	17.75
22	Is each division within the system closed to new employees?	Yes
<b>23</b>	<b>Uniform Assumptions<sup>3</sup></b>	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$ 72,003,966
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	\$ 91,870,578
26	Funded ratio using uniform assumptions	78.4%
27	Actuarially Determined Contribution (ADC) using uniform assumptions <sup>4</sup>	\$ 2,720,297
28	All systems combined ADC/Governmental fund revenues	Auto <sup>5</sup>

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

<sup>2</sup> Net of administrative and investment expenses.

<sup>3</sup> Information on lines 24-28 is based on assumptions listed on the prior page.

<sup>4</sup> Calculated as of December 31, 2023 applicable for fiscal year ending December 31, 2024.

<sup>5</sup> 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 2023 are calculated based upon the results of the December 31, 2022 actuarial valuation.

**Methods and Assumptions Used to Determine Contribution Rates for the Fiscal Year Ending December 31, 2023:**

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	18.75 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	<b>Healthy Pre-Retirement:</b> 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. <b>Healthy Post-Retirement:</b> 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. <b>Disability Retirement:</b> 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 – 2023 Retiree Health Care Trust GASB 74/75 and 2024 Contribution  
Date: May 9, 2024

**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 \$0 as recommended by Chief of Finance Shedreka Miller and staff.

**Fiscal Impact:** \$300,000 was included in the general fund budget. A contribution of \$0 will result in savings of \$300,000.

**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, 2023.

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, 2022, developed an actuarially computed employer contribution for fiscal year ending 2023 (\$0) and for fiscal year ending 2024 (\$0). The valuation was developed using the updated assumptions to be presented to and approved by the Board at the February 2022 meeting.

It is requested that the Board of Commissioners approve that \$0 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, 2023**

# 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, 2023





April 5, 2024

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.

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.

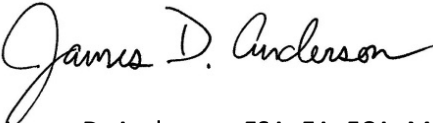
Section I of the report details the calculation of the single discount rate and is not required to be included in your financial statements. However, this information may be requested by your auditors; therefore, we have included it in this report.

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:sc



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**

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### **EXECUTIVE SUMMARY**

# Executive Summary as of December 31, 2023

	<b>2023</b>
Actuarial Valuation Date	December 31, 2022
Measurement Date of the Net OPEB Liability	December 31, 2023
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2023
<b>Membership<sup>1,2</sup></b>	
Number of	
- Retirees and Beneficiaries	178
- Inactive, Nonretired Members	0
- Active Members	91
- Total	269
Covered Payroll <sup>3</sup>	\$ 7,004,281
<b>Net OPEB Liability</b>	
Total OPEB Liability	\$ 27,521,701
Plan Fiduciary Net Position	33,089,716
Net OPEB Liability	\$ (5,568,015)
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	120.23 %
Net OPEB Liability as a Percentage of Covered Payroll	(79.49)%
<b>Development of the Single Discount Rate</b>	
Single Discount Rate	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %
Long-Term Municipal Bond Rate <sup>4</sup>	3.77 %
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123
<b>Total OPEB Expense</b>	<b>\$ (4,461,833)</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 4,966,382
Changes in assumptions	650,267	0
Net difference between projected and actual earnings on OPEB plan investments	4,380,668	2,174,599
<b>Total</b>	<b>\$ 5,030,935</b>	<b>\$ 7,140,981</b>

<sup>1</sup> As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2023.

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.

<sup>2</sup> Includes 4 active members and 19 retirees eligible for life insurance only.

<sup>3</sup> Payroll separately provided by the employer.

<sup>4</sup> Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 29, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.





# Discussion

## Accounting Standard

For Other Postemployment Benefit (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, 2023.

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, 2023.

## 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 3.77% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA 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

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### 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, 2023

### A. Expense

1. Service Cost	\$	242,216
2. Interest on the Total OPEB Liability		2,121,142
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)		(1,948,335)
6. OPEB Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		49,898
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(4,994,646)
9. Recognition of Outflow (Inflow) of Resources due to Assets		67,892
<b>10. Total OPEB Expense</b>	<b>\$</b>	<b>(4,461,833)</b>

### 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, 2023

## A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (7,530,215)
2. Assumption Changes (gains) or losses	\$ 981,199
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	\$ (2,990,554)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ 389,674
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	<u>\$ (2,600,880)</u>
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	\$ (4,539,661)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ 591,525
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	<u>\$ (3,948,136)</u>

## B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ (1,929,666)
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	\$ (385,933)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ (1,543,733)





# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2023

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 5,662,278	\$ (5,662,278)
2. Assumption changes	769,147	101,515	667,632
3. Net difference between projected and actual earnings on OPEB plan investments	1,460,223	1,392,331	67,892
<b>4. Total</b>	<b>\$ 2,229,370</b>	<b>\$ 7,156,124</b>	<b>\$ (4,926,754)</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 4,966,382	\$ (4,966,382)
2. Assumption changes	650,267	0	650,267
3. Net difference between projected and actual earnings on OPEB plan investments	4,380,668	2,174,599	2,206,069
<b>4. Total</b>	<b>\$ 5,030,935</b>	<b>\$ 7,140,981</b>	<b>\$ (2,110,046)</b>

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

Year Ending December 31	Net Deferred Outflows of Resources
2024	\$ (2,375,876)
2025	(422,525)
2026	1,074,289
2027	(385,934)
2028	0
Thereafter	0
<b>Total</b>	<b>\$ (2,110,046)</b>

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, 2023

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) Due to Differences between Expected and Actual Experience on Liabilities</b>					
2019	\$ (5,767,513)	3.5382	\$ -	\$ 0	0.0000
2020	(456,892)	3.5382	(69,499)	0	0.0000
2021	(8,134,105)	3.1548	(2,578,327)	(399,124)	0.1548
2022	(75,393)	3.1548	(23,898)	(27,597)	1.1548
2023	(7,530,215)	2.5180	(2,990,554)	(4,539,661)	1.5180
<b>Total</b>			<b>\$ (5,662,278)</b>	<b>\$ (4,966,382)</b>	
<b>Deferred Outflow (Inflow) Due to Assumption Changes</b>					
2019	\$ 2,318,794	3.5382	\$ 0	\$ 0	0.0000
2020	(667,375)	3.5382	(101,515)	0	0.0000
2021	1,197,161	3.1548	379,473	58,742	0.1548
2022	0	3.1548	0	0	1.1548
2023	981,199	2.5180	389,674	591,525	1.5180
<b>Total</b>			<b>\$ 667,632</b>	<b>\$ 650,267</b>	
<b>Deferred Outflow (Inflow) Due to Differences between Projected and Actual Earnings on Plan Investments<sup>1</sup></b>					
2019	\$ (2,606,963)	5.0000	\$ (521,391)	\$ 0	0.0000
2020	(1,695,724)	5.0000	(339,145)	(339,144)	1.0000
2021	(729,308)	5.0000	(145,862)	(291,722)	2.0000
2022	7,301,114	5.0000	1,460,223	4,380,668	3.0000
2023	(1,929,666)	5.0000	(385,933)	(1,543,733)	4.0000
<b>Total</b>			<b>\$ 67,892</b>	<b>\$ 2,206,069</b>	

<sup>1</sup> The 2019 deferred outflow (inflow) due to differences between projected and actual earnings on plan investments was revised since the previously published 12/31/2019 GASB Statement Nos. 74 and 75 report.

## Statement of Fiduciary Net Position as of December 31, 2023

	<b>2023</b>
<b>Assets</b>	
Cash and Deposits	\$ 0
Receivables	
Accounts Receivable - Sale of Investments	\$ 0
Accrued Interest and Other Dividends	49,561
Contributions	0
Accounts Receivable - Other	0
Total Receivables	\$ 49,561
Investments	
Fixed Income	\$ 14,273,376
Domestic Equities	10,424,996
International Equities	6,971,453
Real Estate	1,303,153
Other - Prepaid Expenses	101,715
Total Investments	\$ 33,074,693
<b>Total Assets</b>	<b>\$ 33,124,254</b>
<b>Liabilities</b>	
Payables	
Accounts Payable - Purchase of Investments	\$ 0
Accrued Expenses	34,538
Accounts Payable - Other	0
Total Liabilities	\$ 34,538
<b>Net Position Restricted for OPEB</b>	<b>\$ 33,089,716</b>

## Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2023

	<b>2023</b>
<b>Additions</b>	
Contributions	
Employer	\$ 133,519
Nonemployer Contributing Entities	0
Active Employees	0
Other	0
<b>Total Contributions</b>	<b>\$ 133,519</b>
Investment Income	
Net Appreciation in Fair Value of Investments	\$ 3,026,724
Interest and Dividends	988,164
Less Investment Expense	(136,887)
<b>Net Investment Income</b>	<b>\$ 3,878,001</b>
Other	\$ 0
<b>Total Additions</b>	<b>\$ 4,011,520</b>
 <b>Deductions</b>	
Benefit Payments <sup>1</sup>	\$ 1,608,968
OPEB Plan Administrative Expense	0
Other <sup>2</sup>	49,898
<b>Total Deductions</b>	<b>\$ 1,658,866</b>
<b>Net Increase in Net Position</b>	<b>\$ 2,352,654</b>
 <b>Net Position Restricted for OPEB</b>	
Beginning of Year	\$ 30,737,062
End of Year	<b>\$ 33,089,716</b>

<sup>1</sup> Includes an adjustment for any implicit rate subsidy present in the pre-65 rates. See page 13 for more detail.

<sup>2</sup> 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 & 75 report.

## SECTION C

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### **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, 2023

<b>A. Total OPEB liability</b>	
1. Service cost	\$ 242,216
2. Interest on the total OPEB liability	2,121,142
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total OPEB liability	(7,530,215)
5. Changes of assumptions	981,199
6. Benefit payments, including refunds of employee contributions <sup>1</sup>	(1,608,968)
<b>7. Net change in total OPEB liability</b>	<b>(5,794,626)</b>
<b>8. Total OPEB liability – beginning</b>	<b>33,316,327</b>
<b>9. Total OPEB liability – ending</b>	<b>\$ 27,521,701</b>
<b>B. Plan fiduciary net position</b>	
1. Contributions – employer <sup>1</sup>	\$ 133,519
2. Contributions – nonemployer contributing entities	0
3. Contributions – employee	0
4. Net investment income	3,878,001
5. Benefit payments, including refunds of employee contributions <sup>1</sup>	(1,608,968)
6. OPEB plan administrative expense	0
7. Other <sup>3</sup>	(49,898)
<b>8. Net change in plan fiduciary net position</b>	<b>2,352,654</b>
<b>9. Plan fiduciary net position – beginning</b>	<b>30,737,062</b>
<b>10. Plan fiduciary net position – ending</b>	<b>\$ 33,089,716</b>
<b>C. Net OPEB liability</b>	<b>\$ (5,568,015)</b>
<b>D. Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>120.23 %</b>
<b>E. Covered-employee payroll<sup>2</sup></b>	<b>\$ 7,004,281</b>
<b>F. Net OPEB liability as a percentage of covered-employee payroll</b>	<b>(79.49)%</b>

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

a. Explicit Benefit Payments	\$ 1,475,449	(provided separately by the employer)
b. Implicit Benefit Payments	133,519	
c. Total Benefit Payments <sup>1</sup>	\$ 1,608,968	

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

<sup>2</sup> Payroll separately provided by the employer.

<sup>3</sup> 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 & 75 report.



# Schedules of Required Supplementary Information

## Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total OPEB liability</b>										
Service cost	\$ 242,216	\$ 340,228	\$ 352,270	\$ 420,296	\$ 411,122	\$ 479,878	\$ 458,291			
Interest on the total OPEB liability	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	623,336			
Difference between expected and actual experience	(7,530,215)	(75,393)	(8,134,105)	(456,892)	(5,767,513)	(174,627)	(116,301)			
Changes of assumptions	981,199	0	1,197,161	(667,375)	2,318,794	0	0			
Benefit payments, including refunds of employee contributions <sup>1</sup>	(1,608,968)	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)			
<b>Net change in total OPEB liability</b>	(5,794,626)	747,017	(5,554,628)	342,093	(1,960,903)	1,120,922	1,802,684			
<b>Total OPEB liability - beginning</b>	33,316,327	32,569,310	38,123,938	37,781,845	39,742,748	38,621,826	36,819,142			
<b>Total OPEB liability - ending (a)</b>	\$ 27,521,701	\$ 33,316,327	\$ 32,569,310	\$ 38,123,938	\$ 37,781,845	\$ 39,742,748	\$ 38,621,826			
<b>Plan fiduciary net position</b>										
Employer contributions <sup>1</sup>	\$ 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			
Employee contributions	0	0	0	0	0	0	420			
OPEB plan net investment income	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 <sup>1</sup>	(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 <sup>2</sup>	0	0	0	0	(122,383)	(122,450)	(101,359)			
Other <sup>4</sup>	(49,898)	0	0	0	0	0	0			
<b>Net change in plan fiduciary net position</b>	2,352,654	(6,189,907)	1,913,800	3,514,157	4,131,566	(1,543,632)	3,919,937			
<b>Plan fiduciary net position - beginning</b>	30,737,062	36,926,969	35,013,169	31,499,012	27,368,175	28,911,807	24,991,870			
<b>Plan fiduciary net position - ending (b)</b>	\$ 33,089,716	\$ 30,737,062	\$ 36,926,969	\$ 35,013,169	\$ 31,499,741	\$ 27,368,175	\$ 28,911,807			
<b>Net OPEB liability - ending (a) - (b)</b>	\$ (5,568,015)	\$ 2,579,265	\$ (4,357,659)	\$ 3,110,769	\$ 6,282,833	\$ 12,374,573	\$ 9,710,019			
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	120.23 %	92.26 %	113.38 %	91.84 %	83.37 %	68.86 %	74.86 %			
<b>Covered-employee payroll<sup>3</sup></b>	\$ 7,004,281	\$ 7,633,908	\$ 8,606,040	\$ 8,914,232	\$ 8,981,404	\$ 9,013,973	\$ 8,866,219			
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	(79.49)%	33.79 %	(50.63)%	34.90 %	69.95 %	137.28 %	109.52 %			

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

<sup>2</sup> 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).

<sup>3</sup> Payroll separately provided by the employer.

<sup>4</sup> 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 & 75 report.



## Schedules of Required Supplementary Information

### Schedule of the Net OPEB Liability Multiyear

FY Ending December 31,	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll <sup>1</sup>	Net OPEB Liability as a % of Covered Payroll
2014						
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)%

<sup>1</sup> Payroll separately provided by the employer.



## Schedule of Contributions Multiyear

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution <sup>1</sup>	Contribution Deficiency (Excess)	Covered Payroll <sup>2</sup>	Actual Contribution as a % of Covered Payroll
2014					
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 %

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

<sup>2</sup> 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, 2023\*:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	18.75 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 GASB Statement Nos. 74 and 75 report.
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\* Based on valuation assumptions used in the December 31, 2022 actuarial valuation.

## Schedule of Investment Returns Multiyear

<u>FY Ending December 31,</u>	<u>Annual Return<sup>1</sup></u>
2014	
2015	
2016	
2017	13.31 %
2018	(5.16)%
2019	16.85 %
2020	12.28 %
2021	8.65 %
2022	(13.38)%
2023	13.41 %

<sup>1</sup> Annual money-weighted rate of return, net of investment expenses.

## SECTION D

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### 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, 2023, these best estimates of returns are summarized in the following table:

### Asset Allocation

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
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 %
US 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 %
<b>Total</b>	<b>100.00 %</b>	

*\* 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<sup>1,2</sup>

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	<u>91</u>
Total Plan Members	269

<sup>1</sup> As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2023. 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.

<sup>2</sup> 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 Rate Assumption	
1% Decrease 5.50%	6.50%	1% Increase 7.50%
\$ (2,316,803)	\$ (5,568,015)	\$ (8,294,136)

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 Trend Rate Assumption	
1% Decrease		1% Increase
\$ (8,566,335)	\$ (5,568,015)	\$ (1,971,750)

## **SECTION E**

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### **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.

## **SECTION F**

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### **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.

## **SECTION G**

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### **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.

## SECTION H

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### 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.

Assumption Change since the 12.31.2022 GASB Statement Nos. 74 & 75 report: the health care cost trend was updated (consistent with the December 31, 2022 OPEB valuation report).

## 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 Disclosure

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, 2023. The roll-forward procedure increases the December 31, 2022 actuarial accrued liability with normal cost and interest and decreases it with expected benefit payments.



## SECTION I

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### 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 3.77%; 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 Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
1	\$ 0	\$ 237,752	\$ (237,752)	\$ 0
2	0	219,575	(219,575)	0
3	0	202,187	(202,187)	0
4	0	186,117	(186,117)	0
5	0	170,547	(170,547)	0
6	0	156,018	(156,018)	0
7	0	141,597	(141,597)	0
8	0	126,385	(126,385)	0
9	0	111,319	(111,319)	0
10	0	96,576	(96,576)	0
11	0	83,008	(83,008)	0
12	0	70,653	(70,653)	0
13	0	58,937	(58,937)	0
14	0	48,177	(48,177)	0
15	0	38,931	(38,931)	0
16	0	30,836	(30,836)	0
17	0	23,960	(23,960)	0
18	0	18,020	(18,020)	0
19	0	13,186	(13,186)	0
20	0	9,471	(9,471)	0
21	0	6,740	(6,740)	0
22	0	4,738	(4,738)	0
23	0	3,214	(3,214)	0
24	0	2,126	(2,126)	0
25	0	1,384	(1,384)	0
26	0	859	(859)	0
27	0	492	(492)	0
28	0	255	(255)	0
29	0	120	(120)	0
30	0	74	(74)	0
31	0	39	(39)	0
32	0	30	(30)	0
33	0	11	(11)	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

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.



# 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	\$ 33,089,716	\$ 0	\$ 1,581,852	\$ 2,100,231	\$ 33,608,095
2	33,608,095	0	1,657,157	2,131,516	34,082,454
3	34,082,454	0	1,737,544	2,159,778	34,504,689
4	34,504,689	0	1,787,531	2,185,625	34,902,782
5	34,902,782	0	1,856,843	2,209,283	35,255,222
6	35,255,222	0	1,904,319	2,230,673	35,581,576
7	35,581,576	0	1,985,482	2,249,290	35,845,385
8	35,845,385	0	2,081,811	2,263,356	36,026,930
9	36,026,930	0	2,189,016	2,271,727	36,109,641
10	36,109,641	0	2,257,860	2,274,901	36,126,682
11	36,126,682	0	2,288,404	2,275,032	36,113,310
12	36,113,310	0	2,353,836	2,272,070	36,031,543
13	36,031,543	0	2,385,247	2,265,750	35,912,047
14	35,912,047	0	2,373,789	2,258,349	35,796,607
15	35,796,607	0	2,364,814	2,251,133	35,682,925
16	35,682,925	0	2,336,097	2,244,662	35,591,491
17	35,591,491	0	2,324,492	2,239,090	35,506,090
18	35,506,090	0	2,307,488	2,234,083	35,432,684
19	35,432,684	0	2,228,769	2,231,830	35,435,745
20	35,435,745	0	2,185,467	2,233,414	35,483,692
21	35,483,692	0	2,159,880	2,237,349	35,561,160
22	35,561,160	0	2,114,785	2,243,827	35,690,202
23	35,690,202	0	2,060,959	2,253,936	35,883,179
24	35,883,179	0	2,011,775	2,268,053	36,139,457
25	36,139,457	0	1,967,826	2,286,117	36,457,748
26	36,457,748	0	1,910,804	2,308,630	36,855,574
27	36,855,574	0	1,854,674	2,336,284	37,337,184
28	37,337,184	0	1,790,043	2,369,656	37,916,798
29	37,916,798	0	1,717,905	2,409,639	38,608,531
30	38,608,531	0	1,655,338	2,456,603	39,409,796
31	39,409,796	0	1,583,615	2,510,980	40,337,161
32	40,337,161	0	1,508,496	2,573,661	41,402,327
33	41,402,327	0	1,437,430	2,645,170	42,610,067
34	42,610,067	0	1,364,803	2,725,997	43,971,261
35	43,971,261	0	1,291,185	2,816,829	45,496,906
36	45,496,906	0	1,217,104	2,918,366	47,198,167
37	47,198,167	0	1,142,865	3,031,322	49,086,625
38	49,086,625	0	1,069,164	3,156,430	51,173,890
39	51,173,890	0	995,918	3,294,445	53,472,417
40	53,472,417	0	923,651	3,446,161	55,994,927
41	55,994,927	0	852,379	3,612,404	58,754,952
42	58,754,952	0	782,150	3,794,052	61,766,854
43	61,766,854	0	713,404	3,992,025	65,045,475
44	65,045,475	0	646,515	4,207,275	68,606,235
45	68,606,235	0	581,807	4,440,794	72,465,222
46	72,465,222	0	519,432	4,693,624	76,639,414
47	76,639,414	0	459,999	4,966,847	81,146,262
48	81,146,262	0	404,070	5,261,582	86,003,774
49	86,003,774	0	351,846	5,578,990	91,230,918
50	91,230,918	0	303,650	5,920,296	96,847,565

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.



# 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	\$ 96,847,565	\$ 0	\$ 259,649	\$ 6,286,786	\$ 102,874,702
52	102,874,702	0	220,054	6,679,816	109,334,464
53	109,334,464	0	185,051	7,100,821	116,250,234
54	116,250,234	0	154,075	7,551,337	123,647,496
55	123,647,496	0	126,940	8,033,027	131,553,583
56	131,553,583	0	103,616	8,547,668	139,997,635
57	139,997,635	0	83,773	9,097,167	149,011,028
58	149,011,028	0	66,993	9,683,574	158,627,609
59	158,627,609	0	52,936	10,309,101	168,883,774
60	168,883,774	0	41,365	10,976,122	179,818,531
61	179,818,531	0	31,979	11,687,182	191,473,734
62	191,473,734	0	24,430	12,445,011	203,894,316
63	203,894,316	0	18,448	13,252,540	217,128,408
64	217,128,408	0	13,720	14,112,908	231,227,595
65	231,227,595	0	10,086	15,029,471	246,246,981
66	246,246,981	0	7,348	16,005,819	262,245,451
67	262,245,451	0	5,273	17,045,786	279,285,964
68	279,285,964	0	3,722	18,153,469	297,435,710
69	297,435,710	0	2,580	19,333,239	316,766,369
70	316,766,369	0	1,753	20,589,758	337,354,374
71	337,354,374	0	1,167	21,927,997	359,281,203
72	359,281,203	0	759	23,353,254	382,633,698
73	382,633,698	0	482	24,871,175	407,504,391
74	407,504,391	0	298	26,487,776	433,991,868
75	433,991,868	0	180	28,209,466	462,201,154
76	462,201,154	0	106	30,043,072	492,244,121
77	492,244,121	0	60	31,995,866	524,239,926
78	524,239,926	0	33	34,075,594	558,315,487
79	558,315,487	0	18	36,290,506	594,605,975
80	594,605,975	0	10	38,649,388	633,255,354
81	633,255,354	0	5	41,161,598	674,416,947
82	674,416,947	0	2	43,837,101	718,254,046
83	718,254,046	0	1	46,686,513	764,940,557
84	764,940,557	0	1	49,721,136	814,661,693
85	814,661,693	0	0	52,953,010	867,614,703
86	867,614,703	0	0	56,394,956	924,009,658
87	924,009,658	0	0	60,060,628	984,070,286
88	984,070,286	0	0	63,964,569	1,048,034,855
89	1,048,034,855	0	0	68,122,266	1,116,157,120
90	1,116,157,120	0	0	72,550,213	1,188,707,333
91	1,188,707,333	0	0	77,265,977	1,265,973,310
92	1,265,973,310	0	0	82,288,265	1,348,261,575
93	1,348,261,575	0	0	87,637,002	1,435,898,577
94	1,435,898,577	0	0	93,333,408	1,529,231,985
95	1,529,231,985	0	0	99,400,079	1,628,632,064
96	1,628,632,064	0	0	105,861,084	1,734,493,148
97	1,734,493,148	0	0	112,742,055	1,847,235,202
98	1,847,235,202	0	0	120,070,288	1,967,305,490
99	1,967,305,490	0	0	127,874,857	2,095,180,347
100	2,095,180,347	0	0	136,186,723	2,231,367,070

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.



# 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 <sup>a</sup> ((a)-.5)	(g)=(e)*vf <sup>a</sup> ((a)-.5)	(h)=(c)/(1+SDR) <sup>a</sup> ((a)-.5)
1	\$ 33,089,716	\$ 1,581,852	\$ 1,581,852	\$ 0	\$ 1,532,819	\$ 0	\$ 1,532,819
2	33,608,095	1,657,157	1,657,157	0	1,507,784	0	1,507,784
3	34,082,454	1,737,544	1,737,544	0	1,484,437	0	1,484,437
4	34,504,689	1,787,531	1,787,531	0	1,433,937	0	1,433,937
5	34,902,782	1,856,843	1,856,843	0	1,398,627	0	1,398,627
6	35,255,222	1,904,319	1,904,319	0	1,346,843	0	1,346,843
7	35,581,576	1,985,482	1,985,482	0	1,318,540	0	1,318,540
8	35,845,385	2,081,811	2,081,811	0	1,298,133	0	1,298,133
9	36,026,930	2,189,016	2,189,016	0	1,281,673	0	1,281,673
10	36,109,641	2,257,860	2,257,860	0	1,241,297	0	1,241,297
11	36,126,682	2,288,404	2,288,404	0	1,181,305	0	1,181,305
12	36,113,310	2,353,836	2,353,836	0	1,140,921	0	1,140,921
13	36,031,543	2,385,247	2,385,247	0	1,085,583	0	1,085,583
14	35,912,047	2,373,789	2,373,789	0	1,014,431	0	1,014,431
15	35,796,607	2,364,814	2,364,814	0	948,916	0	948,916
16	35,682,925	2,336,097	2,336,097	0	880,181	0	880,181
17	35,591,491	2,324,492	2,324,492	0	822,355	0	822,355
18	35,506,090	2,307,488	2,307,488	0	766,516	0	766,516
19	35,432,684	2,228,769	2,228,769	0	695,180	0	695,180
20	35,435,745	2,185,467	2,185,467	0	640,069	0	640,069
21	35,483,692	2,159,880	2,159,880	0	593,968	0	593,968
22	35,561,160	2,114,785	2,114,785	0	546,072	0	546,072
23	35,690,202	2,060,959	2,060,959	0	499,693	0	499,693
24	35,883,179	2,011,775	2,011,775	0	457,998	0	457,998
25	36,139,457	1,967,826	1,967,826	0	420,651	0	420,651
26	36,457,748	1,910,804	1,910,804	0	383,532	0	383,532
27	36,855,574	1,854,674	1,854,674	0	349,545	0	349,545
28	37,337,184	1,790,043	1,790,043	0	316,774	0	316,774
29	37,916,798	1,717,905	1,717,905	0	285,453	0	285,453
30	38,608,531	1,655,338	1,655,338	0	258,270	0	258,270
31	39,409,796	1,583,615	1,583,615	0	231,999	0	231,999
32	40,337,161	1,508,496	1,508,496	0	207,506	0	207,506
33	41,402,327	1,437,430	1,437,430	0	185,663	0	185,663
34	42,610,067	1,364,803	1,364,803	0	165,523	0	165,523
35	43,971,261	1,291,185	1,291,185	0	147,037	0	147,037
36	45,496,906	1,217,104	1,217,104	0	130,142	0	130,142
37	47,198,167	1,142,865	1,142,865	0	114,745	0	114,745
38	49,086,625	1,069,164	1,069,164	0	100,794	0	100,794
39	51,173,890	995,918	995,918	0	88,158	0	88,158
40	53,472,417	923,651	923,651	0	76,771	0	76,771
41	55,994,927	852,379	852,379	0	66,523	0	66,523
42	58,754,952	782,150	782,150	0	57,317	0	57,317
43	61,766,854	713,404	713,404	0	49,088	0	49,088
44	65,045,475	646,515	646,515	0	41,771	0	41,771
45	68,606,235	581,807	581,807	0	35,296	0	35,296
46	72,465,222	519,432	519,432	0	29,588	0	29,588
47	76,639,414	459,999	459,999	0	24,604	0	24,604
48	81,146,262	404,070	404,070	0	20,293	0	20,293
49	86,003,774	351,846	351,846	0	16,592	0	16,592
50	91,230,918	303,650	303,650	0	13,445	0	13,445

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.



# Single Discount Rate Development

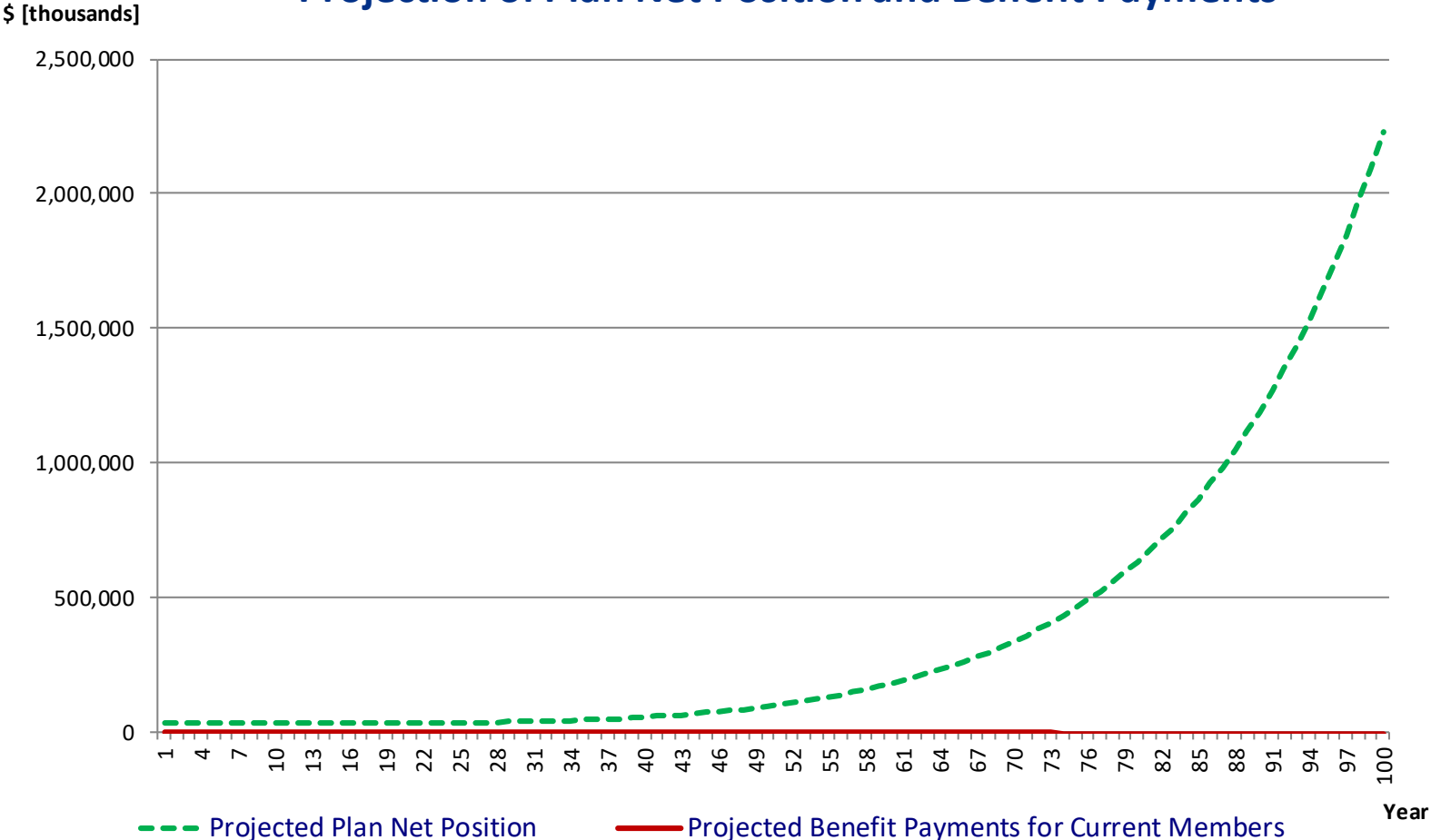
## Present Values of Projected Benefits (Concluded)

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 <sup>^(a)-.5</sup>	(g)=(e)*vf <sup>^(a)-.5</sup>	(h)=(c)/(1+SDR) <sup>^(a)-.5</sup>
51	\$ 96,847,565	\$ 259,649	\$ 259,649	\$ 0	\$ 10,795	\$ 0	\$ 10,795
52	102,874,702	220,054	220,054	0	8,591	0	8,591
53	109,334,464	185,051	185,051	0	6,783	0	6,783
54	116,250,234	154,075	154,075	0	5,303	0	5,303
55	123,647,496	126,940	126,940	0	4,102	0	4,102
56	131,553,583	103,616	103,616	0	3,144	0	3,144
57	139,997,635	83,773	83,773	0	2,387	0	2,387
58	149,011,028	66,993	66,993	0	1,792	0	1,792
59	158,627,609	52,936	52,936	0	1,330	0	1,330
60	168,883,774	41,365	41,365	0	976	0	976
61	179,818,531	31,979	31,979	0	708	0	708
62	191,473,734	24,430	24,430	0	508	0	508
63	203,894,316	18,448	18,448	0	360	0	360
64	217,128,408	13,720	13,720	0	252	0	252
65	231,227,595	10,086	10,086	0	174	0	174
66	246,246,981	7,348	7,348	0	119	0	119
67	262,245,451	5,273	5,273	0	80	0	80
68	279,285,964	3,722	3,722	0	53	0	53
69	297,435,710	2,580	2,580	0	35	0	35
70	316,766,369	1,753	1,753	0	22	0	22
71	337,354,374	1,167	1,167	0	14	0	14
72	359,281,203	759	759	0	8	0	8
73	382,633,698	482	482	0	5	0	5
74	407,504,391	298	298	0	3	0	3
75	433,991,868	180	180	0	2	0	2
76	462,201,154	106	106	0	1	0	1
77	492,244,121	60	60	0	0	0	0
78	524,239,926	33	33	0	0	0	0
79	558,315,487	18	18	0	0	0	0
80	594,605,975	10	10	0	0	0	0
81	633,255,354	5	5	0	0	0	0
82	674,416,947	2	2	0	0	0	0
83	718,254,046	1	1	0	0	0	0
84	764,940,557	1	1	0	0	0	0
85	814,661,693	0	0	0	0	0	0
86	867,614,703	0	0	0	0	0	0
87	924,009,658	0	0	0	0	0	0
88	984,070,286	0	0	0	0	0	0
89	1,048,034,855	0	0	0	0	0	0
90	1,116,157,120	0	0	0	0	0	0
91	1,188,707,333	0	0	0	0	0	0
92	1,265,973,310	0	0	0	0	0	0
93	1,348,261,575	0	0	0	0	0	0
94	1,435,898,577	0	0	0	0	0	0
95	1,529,231,985	0	0	0	0	0	0
96	1,628,632,064	0	0	0	0	0	0
97	1,734,493,148	0	0	0	0	0	0
98	1,847,235,202	0	0	0	0	0	0
99	1,967,305,490	0	0	0	0	0	0
100	2,095,180,347	0	0	0	0	0	0
<b>Totals</b>					\$ 28,981,907	\$ 0	\$ 28,981,907

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.



# Projection of Plan Net Position and Benefit Payments





**SECTION J**

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**MICHIGAN PUBLIC ACT 202**

## State Reporting Assumptions as of December 31, 2023

The Protecting Local Government Retirement and Benefits Act, 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 2023* memo dated April 4, 2023.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate <sup>^</sup>	Maximum of 6.85%	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 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	<b>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</b>
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 26 Years	18.75 years*	18.75 years*
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

<sup>^</sup> 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 6.85%; for periods in which projected plan assets are NOT sufficient to make projected benefit payments – maximum of 3.54%.

\* For the fiscal year ending December 31, 2023.

## State Reporting as of December 31, 2023

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	
<b>19</b>	<b>Actuarial Assumptions<sup>1</sup></b>	
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	18.75
24	Is each division within the system closed to new employees?	Yes
25	Health care inflation assumption for the next year	7.50%
26	Health care inflation assumption - Long-Term Trend Rate	3.50%
<b>27</b>	<b>Uniform Assumptions<sup>2</sup></b>	
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 <sup>3</sup>	\$ -
32	All systems combined ADC/Governmental fund revenues	Auto <sup>4</sup>

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

<sup>2</sup> 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.

<sup>3</sup> For the fiscal year ending December 31, 2023.

<sup>4</sup> Automatically calculated by State of Michigan Form 5572.

## SECTION K

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### GLOSSARY OF TERMS

## Glossary of Terms

<b>Accrued Service</b>	Service credited under the system that was rendered before the date of the actuarial valuation.
<b>Actuarial Accrued Liability (AAL)</b>	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.”
<b>Actuarial Assumptions</b>	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.
<b>Actuarial Cost Method</b>	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.
<b>Actuarial Equivalent</b>	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.
<b>Actuarial Gain (Loss)</b>	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.
<b>Actuarial Present Value (APV)</b>	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.
<b>Actuarial Valuation</b>	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.
<b>Actuarial Valuation Date</b>	The date as of which an actuarial valuation is performed.

## Glossary of Terms

<b>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</b>	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.
<b>Amortization Method</b>	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).
<b>Amortization Payment</b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b>Cost-of-Living Adjustments</b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b>Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)</b>	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.
<b>Covered-Employee Payroll</b>	The payroll of employees that are provided with benefits through the OPEB plan.
<b>Deferred Inflows and Outflows</b>	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.
<b>Discount Rate</b>	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: <ol style="list-style-type: none"><li>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</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>

## Glossary of Terms

<b>Entry Age Actuarial Cost Method (EAN)</b>	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.
<b>Fiduciary Net Position</b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<b>GASB</b>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<b>Long-Term Expected Rate of Return</b>	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.
<b>Money-Weighted Rate of Return</b>	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.
<b>Multiple-Employer Defined Benefit OPEB Plan</b>	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.
<b>Municipal Bond Rate</b>	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.
<b>Net OPEB Liability (NOL)</b>	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
<b>Non-Employer Contributing Entities</b>	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.

## Glossary of Terms

<b>Normal Cost</b>	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.
<b>Other Postemployment Benefits (OPEB)</b>	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.
<b>Real Rate of Return</b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b>Service Cost</b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b>Total OPEB Expense</b>	The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none"><li>1. Service Cost</li><li>2. Interest on the Total OPEB Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Employee Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. OPEB Plan Administrative Expense</li><li>7. Other Changes in Plan Fiduciary Net Position</li><li>8. Recognition of Outflow (Inflow) of Resources due to Liabilities</li><li>9. Recognition of Outflow (Inflow) of Resources due to Assets</li></ol>
<b>Total OPEB Liability (TOL)</b>	The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<b>Valuation Assets</b>	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.





To: Board of Commissioners  
From: Shedreka Miller, Chief of Finance  
Subject: Report – Monthly Financial Report  
Date: May 3, 2024

**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 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)



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# EXECUTIVE SUMMARY

## APRIL 2024 FINANCIAL RESULTS

Tax revenue for 2024 is expected to increase by \$2.6 million compared to last year. Year-to-date collections are higher compared to the prior year. It is expected that all revenue will be collected.

For the month of April 2024, operating revenue increased \$94,030 or 4.5%. The year-to-date park operating revenue of \$5.1 million is \$706,213 higher compared to 2023 and \$872,181 higher compared to the 5-year average. No other significant changes to administrative revenue took place during April.

Tolling declined for both daily sales and annual sales in comparison to 2023. Annual permit sales declined by 266 permits or 1.1% in April compared to last year. YTD annual permit sales are higher by 606 permits or 1.0% compared to 2023. April daily permit sales declined by 1,385 permits or 8% compared to last year. YTD daily permit sales are higher by 698 permits or 3% compared to 2023. Year-to-date tolling revenue is \$143,762 or 5% higher than 2023 figures.



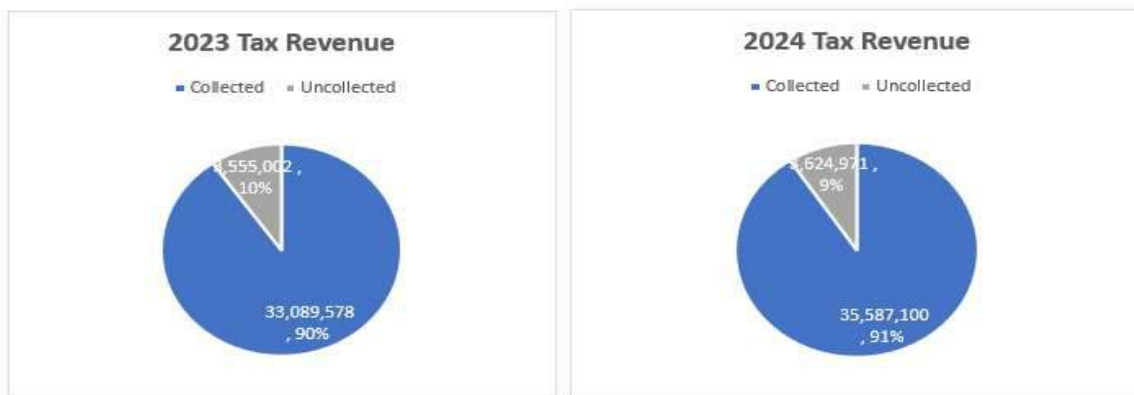
Tolling and golf are the largest contributors to operating park revenue in April 2024. Tolling generated \$1.1 million. Combined, tolling and golf made up 87% of park operating revenue. Tolling generated \$1.1 million, and golf added an additional \$769,786. All other park operating activities produced over \$271,434.

Overall, year-to-date general fund expenditures are up \$334,487 or 1.4% compared to 2023.

In summary, the Metroparks continue to be well positioned financially. Revenues are off to a great start; they are higher than the 2023 figures and the 5-year average. Expenditures remain within planned budgets.

# 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 2023 by \$2.6 million. The amount of revenue collected as of April month end has increased compared to 2023 April month end. In 2023 we had collected 90% of taxes owed. In 2024 that amount is higher at 91%.

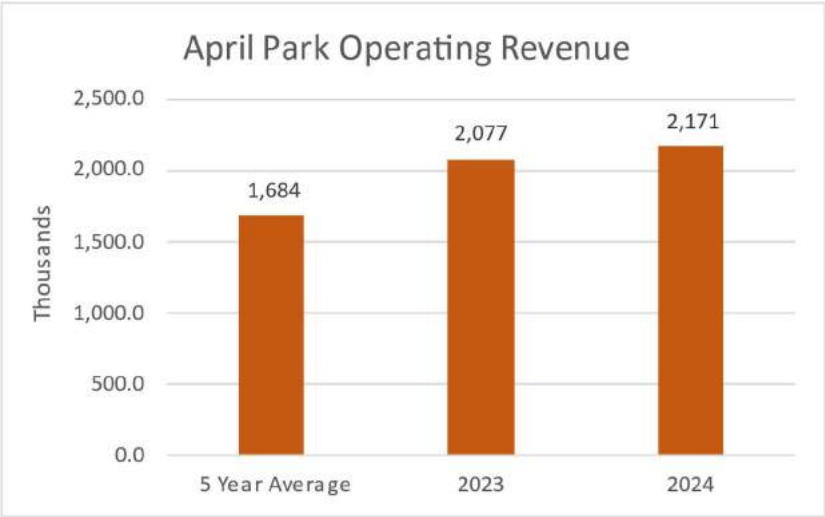


# PARK OPERATING REVENUE

## BY ACTIVITY

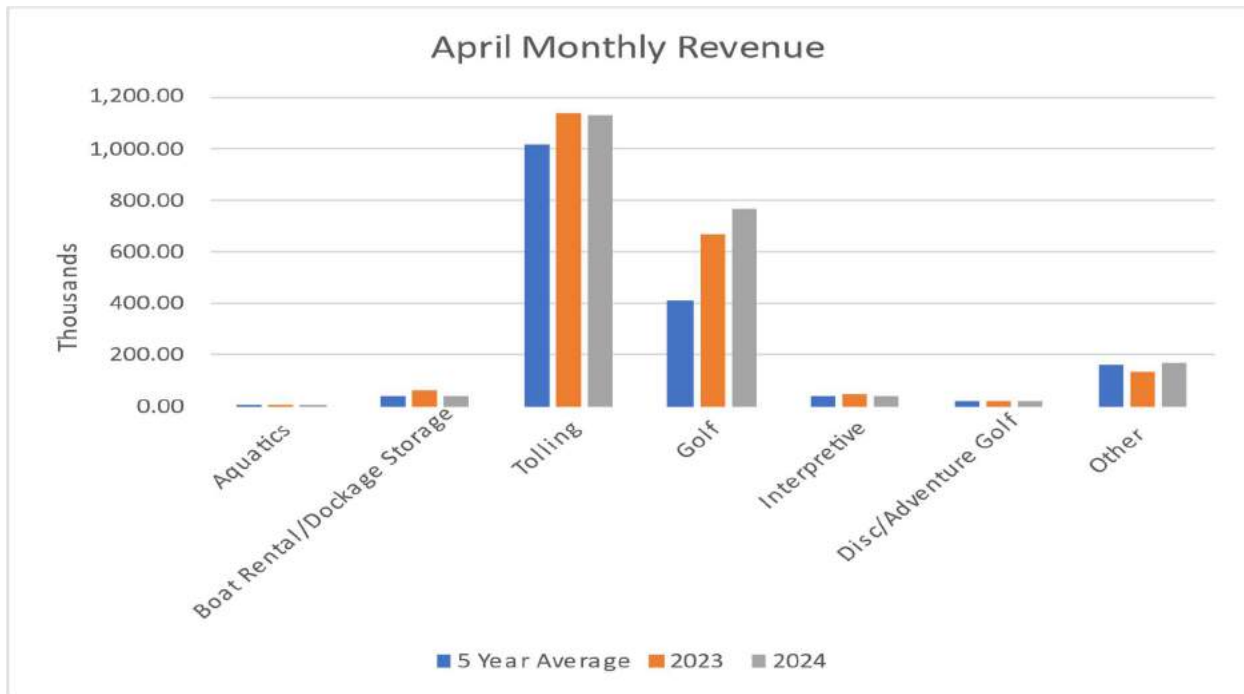
The parks generated \$2.2 million in revenue during April 2024 compared to \$2.1 million in 2023. The 5-year average for operating revenue is \$1.7 million.

April park operating revenue increased \$94,030 or 4.5% compared to 2023 and \$486,793 or 28.9% compared to the 5-year average.



Breaking down park operating revenue by the activity, the most significant source of revenue is tolling. The \$1.1 million generated was lower than 2023 by \$13,136 or 1% and higher than the 5-year average by \$115,037 or 11%.

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 was higher than 2023 and the 5-year average by \$103,643 or 16% and \$356,014 or 86%. Other revenue was \$33,069 or 24.1% higher than 2023 and \$10,787 or 7% higher than the 5-year average.



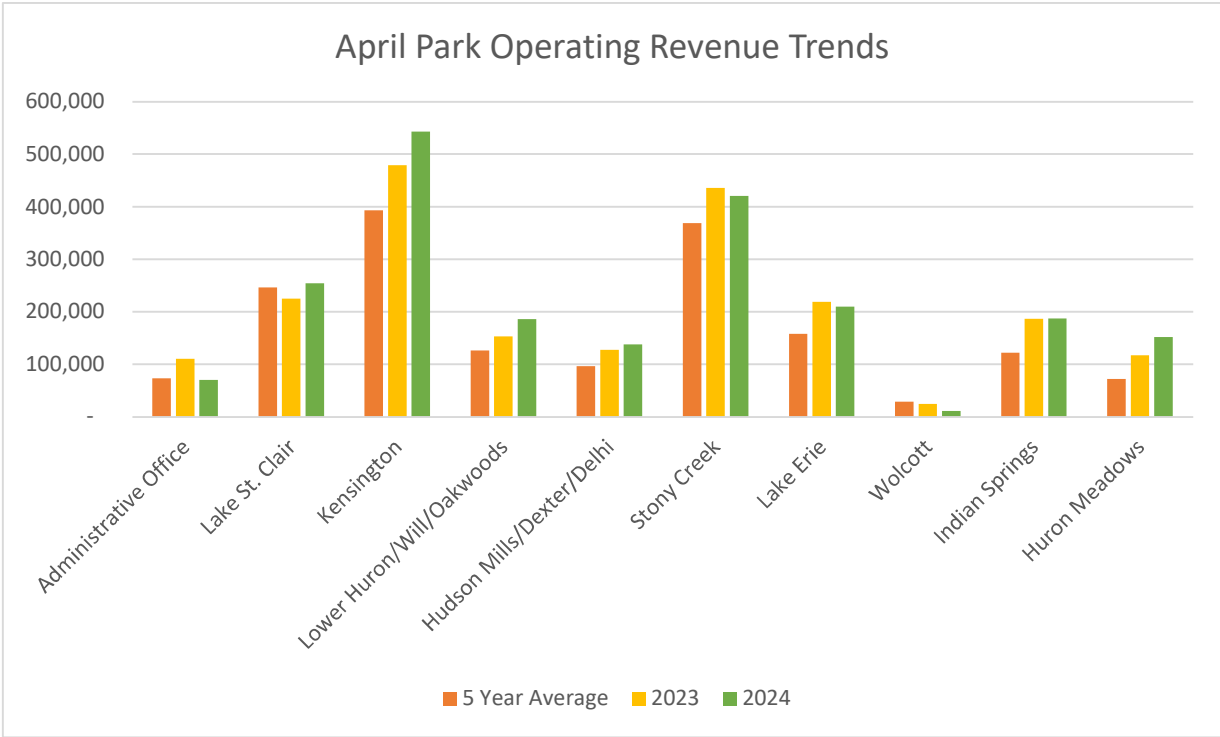


# BY LOCATION

The parks generated \$2.2 million in operating revenue during April 2024 compared to \$2.1 million in 2023 and \$1.7 million for the 5-year average.

April 2024 operating revenue in total increased compared to April 2023 and the 5-year average by \$94,030 or 4.5% and \$486,793 or 28.9%. Kensington, Stony Creek, and Lake St. Clair generated the most revenue for April 2024. April operating revenue for Kensington, Stony Creek, and Lake St. Clair was \$542,729, \$420,453, and \$253,911.

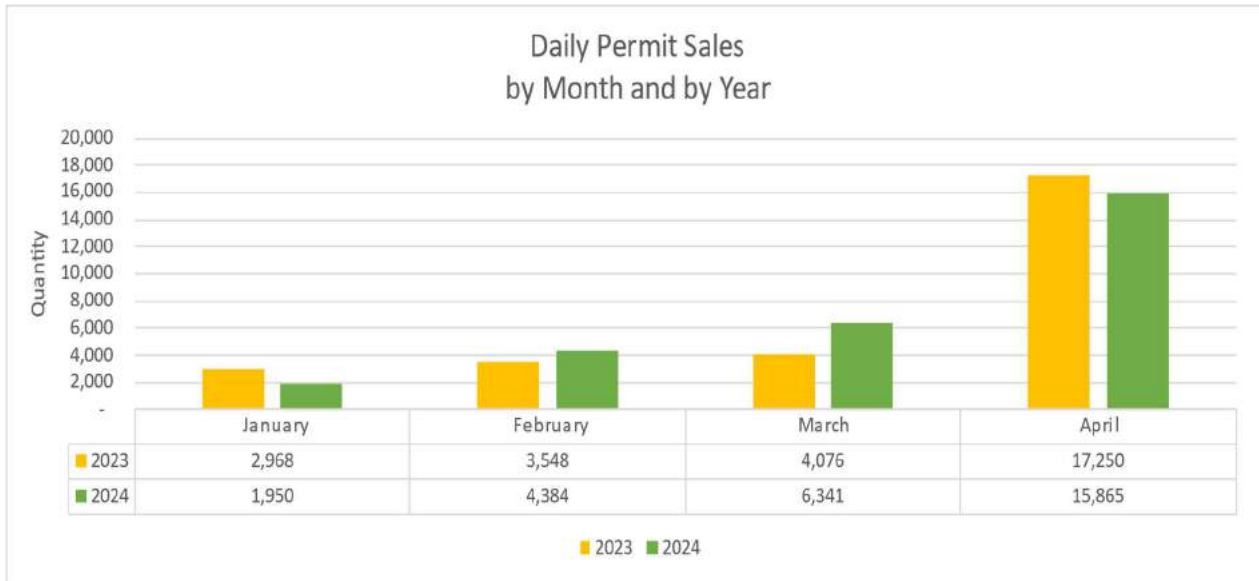
In the chart below, the variance between 2024 and 2023 figures range between an increase of \$63,645 and a decrease of \$40,065. The variance between 2024 and the 5-year average ranges between an increase of \$149,475 and a decrease of \$17,911. The changes are reflected in the chart below:



The following charts graphically represent the trends and shifts in annual and daily permit sales. Year-to-date annual permit sales for 2024 are up by 606 permits or 1.0% from 2023. Annual permit sales for April 2024 declined by 266 permits or 1.1% compared to 2023.



Daily permit sales in April decreased by 1,385 permits or 8% compared to 2023. Year-to-date annual permit sales for 2024 are up by 698 permits or 3% from 2023.



Considering year-to-date revenue, the parks show an increase in revenue compared to the prior year. Year to date revenue is still higher than 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 2024, we have generated 20.6% of budgeted operating revenue. We were around 18.8% and 19.7% for 2023 and the 5-year average.

# EXPENDITURES

## ADMINISTRATIVE OFFICE

Overall, year-to-date Administrative Office expenditures are lower than 2023 by \$3.6 million or 50%. Most of this decrease is related to the 2023 expenditure related to the naming rights of Ralph Wilson Park.

## MAJOR MAINTENANCE AND CAPITAL

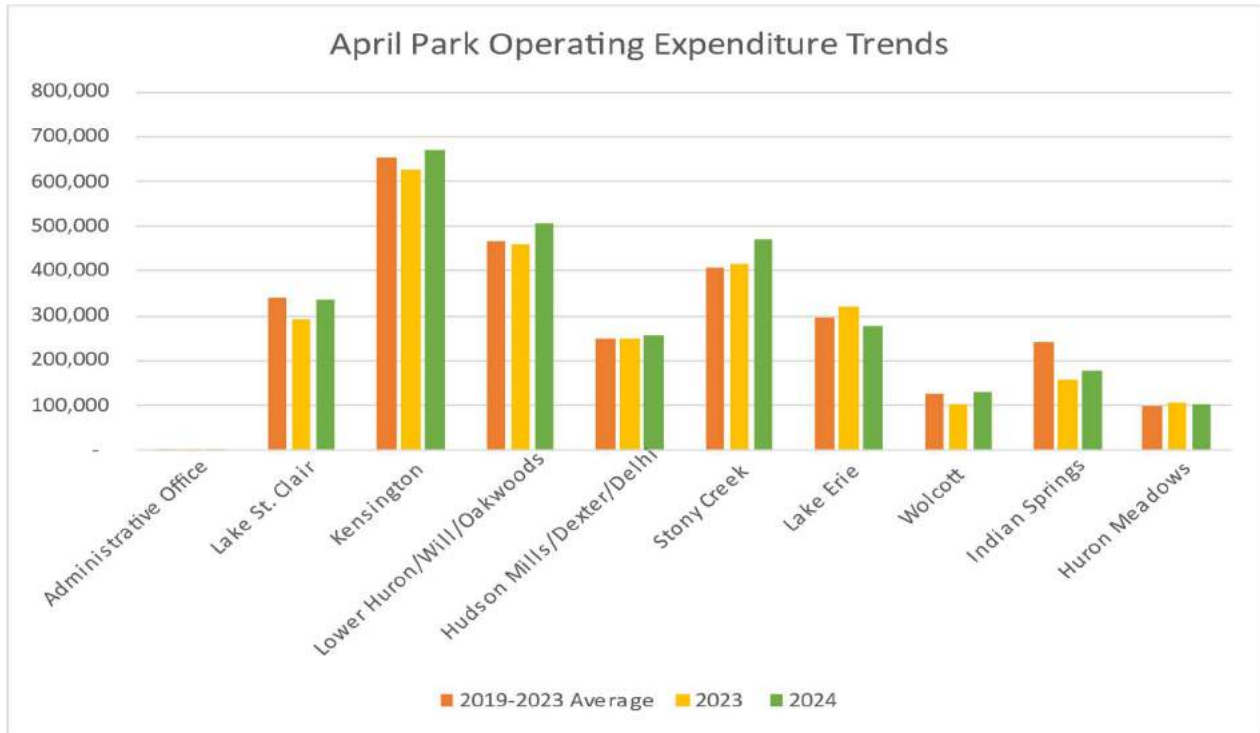
Approximately 100% percent of planned capital equipment and land acquisition purchases have been either paid for or encumbered. Payments during the month of April totaled \$260,799 or 7.9% of the budget.

As of the end of April, 24% of major maintenance projects have been either received or contracted for. April payments for major maintenance totaled \$42,402 or 1.0% of the annual major maintenance budget.

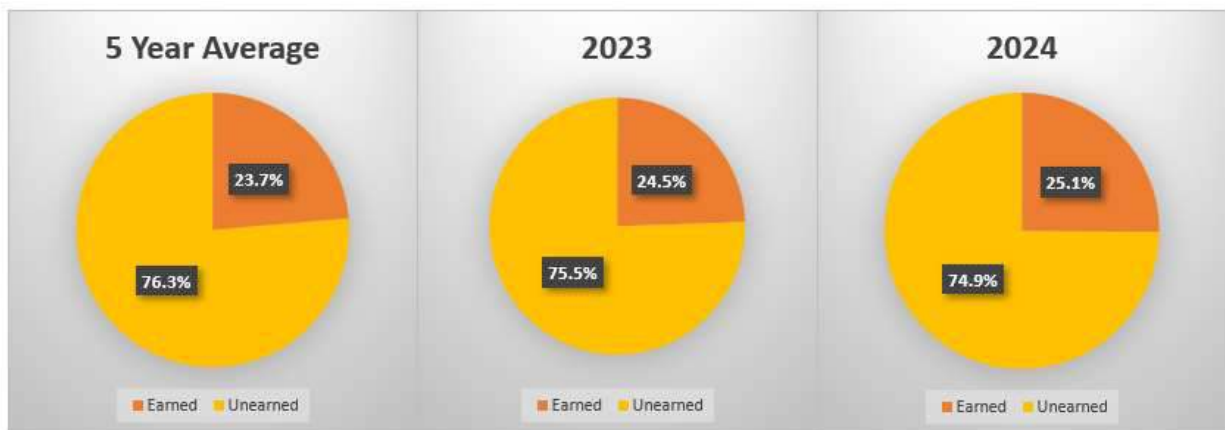
## PARK OPERATIONS

Overall, year-to-date park operation expenditures are \$688,192 or 7.0% higher than the 2023 year-to-date level.

Looking at individual parks for the month of April, the variance in operating expenditures between 2024 and 2023 ranges between an increase of \$52,611 and a decrease of \$42,639.



At the end of April, we have used 25.1% of the annual budget, the amount was 24.5% for 2023 and 23.7% for the 5-year average.





To: Board of Commissioners  
From: Artina Carter, Chief of Diversity, Equity and Inclusion  
Subject: Report – DEI Monthly Update  
Date: May 1, 2024

**Action Requested: Motion to Receive and File**

That the Board of Commissioners receive and file the April 2024 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 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48114

[METROPARKS.COM](https://www.metroparks.com)



## 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



# STRATEGIC PLAN

## WHAT GOAL & OBJECTIVE DOES THIS MEET?

### Listen & Connect

- Create listening opportunities that help the Metroparks understand resident needs
  - Danielle (Macon) is connecting with youth serving organizations in Romulus and Belleville to identify opportunities and barriers to employment in the Metroparks.
    - Wayne Youth Services
    - Romulus Library
    - Lincoln Park High School
    - Robichaud High School
    - Asher Adult Education
- Increase transparency and accountability for progress against goals and objectives through master and department plans that benchmark and measure progress.
  - CAPRA
    - Artina serves as Chapter Chair for Chapter 10 -Evaluation, Assessment and Research and Chapter Co-chair for Chapter 6-Programs and Services Management
    - Maria serves as Chapter Co-chair for Chapter 10, with the primary responsibility of compiling required data and connecting content for Chapter 6.
  - Continued work on the ADA Transition Plan update with Planning Department
    - Shared notes and resources from ADA Training with staff
  - Created an ADA Compliance Team with members from DEI, Engineering, Planning, and Marketing departments
    - The goal of this committee is to standardize ADA practice across the Metropark system.
    - The creation of this team is an output from ADA training
    - First meeting is scheduled for May
- Increase access to Metroparks services for underserved communities with customized programming
  - Danielle (Macon) is exploring partnership opportunities in Ypsilanti to connect underserved communities with Metropark programming.
    - Connected with Ozone House to discuss internship partnership expansion for Summer 2025

### Maintain & Invest

- Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision.
  - Danielle has developed strategic communication maps (SCM) that will identify locations for non-traditional community communication assets not currently being utilized.
    - The focus of this process is Wayne County, because we are starting with the Southern District as they received the highest reviews from 2023's Seasonal Survey.
- Climate Action Plan (CAP); subcommittees meetings (subcommittees include)
  - Finance (Artina)
  - Preservation and Conservation of Natural Resources (Maria)
    - Currently developing survey to identify natural communities

- Developing tree and site restoration standards and best practices guide
- Education (Danielle and Maria)
  - CAP Employee Survey completed by 110 people
  - Reviewing survey data
- Training
  - Coordinating upcoming ADA Accessibility Training for Interpretive Services and programming committee with Disability Network (Washtenaw Monroe Livingston)
  - Working with HR to develop an HR-focused ADA training
- Launched the DEI Fellowship pilot
  - Purpose: to provide a professional DEI experience to college age students from any discipline

# DEI DEPARTMENT

## MISCELLANEOUS

- DEI Fellowship has been posted, applications reviewed, and interviews are being scheduled.
- ADA Training
  - Shared notes from ADA training with management
  - Researching consultants for training on accessible programming development
- Developed Service Animals standard operating procedure (SOP)
- Held an Advisory Team strategy work session
- Artina's interview on Wokeness with WFHB Bring It On! won a 1st Place award with the Indiana Society of Professional Journalists
- Artina won the Icon Top 50 DEI Professional Award (voted by peers)

## COMMUNITY COLLABORATIONS

- Connected with youth serving organizations in Belleville and Romulus to identify opportunities and barriers to employment in the Metroparks.
  - Wayne Youth Services
  - Romulus Library
  - Lincoln Park High School
  - Robichaud High School
  - Asher Adult Education
- Attended career fairs for seasonal recruitment in Wayne County
  - Adult Asher Education on April 22<sup>nd</sup>
    - 80 students in attendance.
  - Lincoln Park High School on April 23<sup>rd</sup>
    - 1440 students in attendance
- Working with Interpretive Services on Senior Programming
  - Connected with Plymouth Square senior apartments for partnership.
- Attended Juneteenth meeting
- Attended Special Park District Forum DEIA training and subcommittee

meetings.

- Sessions and Programs
- Inclusion and Accessibility



# DEI DEPARTMENT

## CROSS-DEPARTMENT COLLABORATIONS

- Eastern District DEI Police Training took place on April 24th at Stony Creek. Southern District training will take place in the fall.
- Recorded voiceover with Marketing (Maria)
- Developing additional ADA training in coordination with HR
- Scheduled first meeting of ADA Compliance Team
- Met with Planning, Interpretive Services and Marketing to review CAPRA Chapter 6-Programs and Services Management
- Danielle attended and recorded Sculpting Sustainability panel hosted by Sidewalk Detroit
- Active membership on the Recreation Program Committee
- Launched Climate Action Plan Employee Survey and received 110 responses
- Active membership on Climate Action Committees
  - Steering committee
  - Finance
  - Education and Engagement
  - Preservation and Conservation of Natural Resources



# COMING EVENTS



# CULTURE AWARENESS SERIES

## DEI Culture Awareness Series: Arab American Culture in Metro Detroit

- Date/Time: Thursday, July 18<sup>th</sup> at 1 pm
- Zoom: <https://metroparks.zoom.us/j/87590053884>

We invite you to join us to hear Matthew Jaber Stiffler give a presentation titled “Arab American Culture in Metro Detroit”. Matthew Stiffler will discuss immigrant experiences, culture, and stereotypes/myths about Arab communities in the Metro Detroit Area.

Dr. Matthew Stiffler is currently the director of CAN (Center for Arab Narratives). CAN facilitates and shares interdisciplinary and community engaged research to improve the wellbeing of Arab communities.

Before assuming the role of Director for CAN in March 2023, Matthew Jaber Stiffler served as Research and Content Manager at the Arab American National Museum (AANM) for 12 years. In this position, he worked closely with leadership and staff to ensure that content exhibits, collections and educational programming accurately reflect the diverse experiences of the Arab American community’s past and present. Matthew came to AANM after receiving his Ph.D. in American Culture and Arab & Muslim American Studies from the University of Michigan – Ann Arbor.







To: Board of Commissioners  
From: Danielle Mauter, Chief of Marketing and Communications  
Subject: April Marketing Report  
Date: 5/3/2024

**Action Requested: Motion to Receive and File**

That the Board of Commissioners receive and file April 2024 Marketing Report as recommended by Chief of Marketing and Communications, Danielle Mauter, and staff.



# HURON-CLINTON METROPARKS MARKETING REPORT

April 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)

# APRIL 2024

## Campaign Management

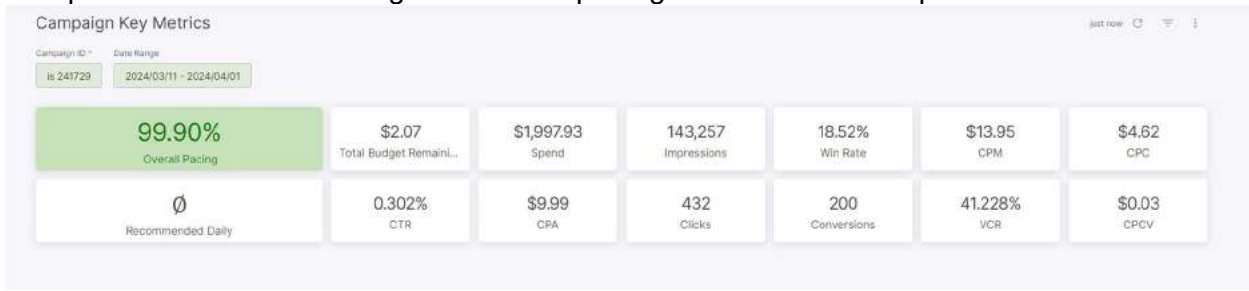
As weather warms and spring and summer inch closer and closer, more of our campaigns begin to launch. Here are some high level updates on campaigns that have recently launched:

### MetroBarks: Paws Pose and Play Day

These events were part of the Recreation Program Committee efforts and were back for their second year at both Huron Meadows and Stony Creek Metroparks. Campaign pieces focused on showcasing dogs and dog activities and included a video ad of talking dogs on Facetime to draw attention to the event. Registration for the pet photos piece of the events filled to capacity, but the weather day of for both events was cloudy and rainy. Even still, at Huron Meadows on Saturday, April 27 about 200 humans & 100 dogs attended and at Stony Creek on Sunday, April 28 they had about 500 humans & 300 dogs in attendance.

### Summer Camps

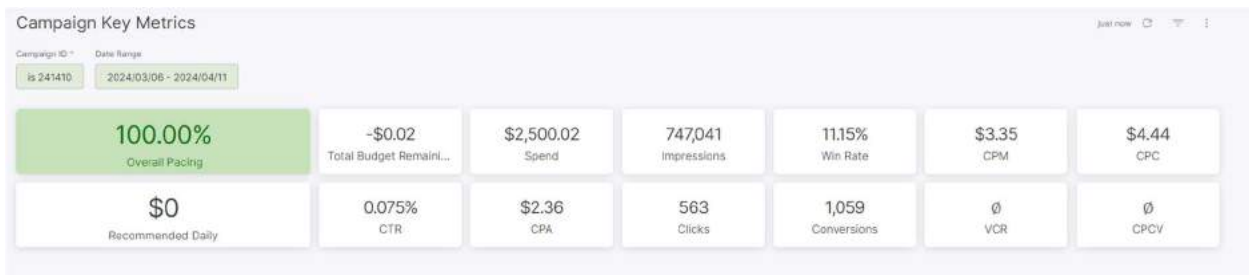
The first part of our summer camps campaign ran on Choozle as one of our first pilot campaigns on the new platform. Staff are starting to see the reporting and customization possibilities of what we can see



### Seasonal Hiring Campaign

In the spring we also ran a seasonal hiring campaign on Choozle as one of our first pilot campaigns on the platform. We ran both static display digital advertising and online video ads. Our display campaign resulted in 563 clicks on the ads and the online video campaign saw 242 clicks.

#### Hiring Display Campaign Key Metrics



#### Hiring OLV Campaign Key Metrics

Campaign Key Metrics						
Campaign ID: is 241448	Data Range: 2024/03/06 - 2024/04/11					
100.00% Overall Pacing	-\$0.07 Total Budget Remaini...	\$1,500.07 Spend	102,631 Impressions	11.33% Win Rate	\$14.62 CPM	\$6.20 CPC
\$0 Recommended Daily	0.236% CTR	\$5.44 CPA	242 Clicks	276 Conversions	57.976% VCR	\$0.03 CPCV

### NFL Draft Out of Home Campaign

During the week leading up to NFL Draft the Metroparks placed digital out of home placements on billboards along major expressways leading into and out of Detroit, on screens in the airport, surround hotels, bars and restaurants and surface street digital screens around downtown.

We created specific artwork targeted at an audience that understands “draft language” with a park spin as seen below. These artworks ran on rotation alongside other advertisers on these screens during this time period. You’ll notice different sizes because there are different screen size options. All the artwork variations exist in all the placement sizes we are running and were designed in-house by staff using actual Metroparks images.



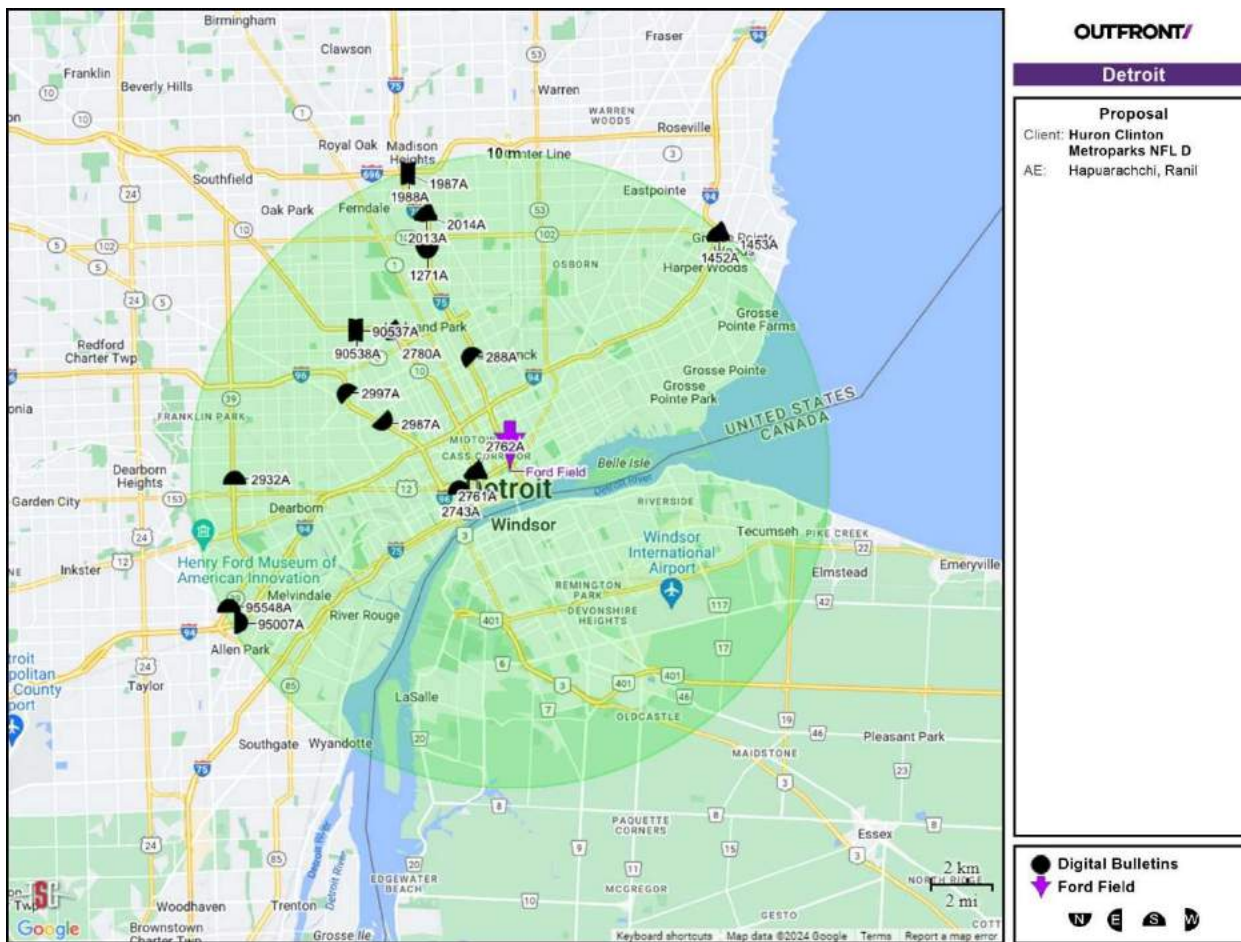


## Reach

We placed runs with two different providers – Outfront and Choozle.

### ***On Outfront:***

- Total Impressions: 753,496
  - I-75 Board: 150,694
  - Lodge FWY: 174,231
  - DDA: 428,571
    - This number of impressions is spread throughout a 10 mile radius of Detroit on all digital boards along expressways, but we aren't guaranteed placements on any specific boards.
- Total Number of Boards:
  - 2 Guaranteed digital boards
    - S 1-75 Service Dr
    - Lodge FWY south of Grand River
  - Can't tell how many total boards with DDA BUT all boards will be within 10 mile radius of city



**On Chooze:**

- 3 Mile Radius
  - Total impressions: 68,342
  - Total play count: 11,454
  - Unique screens: 95
- 20 Mile Radius
  - Total impressions: 40,260
  - Total play count: 27,003
  - Unique screens: 397

**Trail Challenge**

Trail Challenge launched on May 1 with a revamped leaderboard experience. The challenge trail locations moved this year and the incentives changed. This year participants receive a travel picnic blanket and Metroparks passport book of information with their registration. The program has already been well received for coming back. After two days, public registration is already at 162. Full time and provisional staff can, once again, participate for free thanks to the Metroparks wellness committee and so far 20 staff have registered in addition to public registrants. 10 people have already hit at least one challenge trail and updated the leaderboard as well. This program has a goal of 600 registered participants by the end of summer.



<https://www.metroparks.com/trailchallenge/>

### Kids Fishing Tournament – Lake Erie

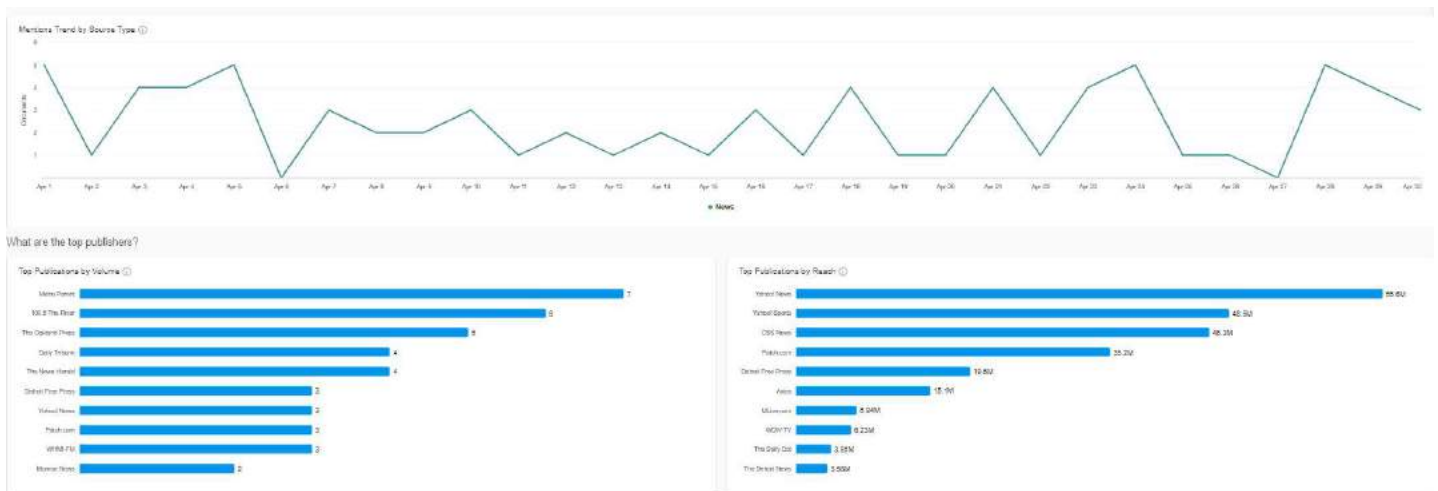
The Kids Fishing Tournament program at Lake Erie Metropark is part of the Recreational Program committee events and was brought back this year. It takes place in June, but after the first email blast send all 150 slots were completely filled and paid advertising had to be turned off. This program continues to show high interest and high demand. Lake St. Clair will also have a kids fishing tournament and registration for that program opens soon

<https://www.metroparks.com/fishing/#KidsFishingTournamentLakeErie>

### April Media

In total in March we were mentioned 74 times in the media with a potential news reach of 261 million.

Highlights included eclipse viewing and Earth Day cleanups.



### Social Media Data from April

#### OVERVIEW:

On Instagram, engagement was up from March and total post reach was much higher than March. Some of our “stand-out” posts for the month were reels, having the highest amount of likes out of the other post types. The carousel posts had the highest average engagement this month at 8.12% and reels in second at 6.84%. This month, engagement and reach were both down from March on Facebook. TikTok is on a slow rise in engagement month to month as we continue to post more content, specifically more content that is suited for the TikTok audience. Some of our older posts,

including the underwater pond dome TikTok posted last spring, continues to get engagement almost daily due to its searchability.

## Instagram

Followers gained: **172 followers - down from 210 in March**

Total Post Reach: **28,390 users – up from 24,686 users in March**

Website Clicks: **188 clicks – down from 197 in March**

Post Engagements: **1632 – up from 1353 users in March**

**March Average Engagement Rate: 6.68%** (26 in feed posts total) – **up from 6.17% in March** (24 in feed posts total)

### Top Posts:

#### APR-8

**Reel** – Penelope Cow

Likes: 230

Engagement rate: 10.40%

#### APR-22

**Carousel** – Earth Day Graphic

Engagement rate: 10.91%

\*Didn't have a lot of traffic but had high engagement from those who saw the post.

#### APR-25

**Carousel** – NFL Draft Wildlife Prospects

Engagement rate: 10.72%

Average Engagement Rate for **REELS: 6.84%**

**9 Reels**

Average Engagement Rate for **CAROUSEL: 8.12%**

**8 Carousels**

Average Engagement Rate for **STATIC IMAGES: 6.02%**

**7 Static Images**

Average Engagement Rate for **STATIC GRAPHICS: 2.55%**

**2 Static Graphics**

## Facebook

Total Page Reach: **524,896 – down from 923,961 users in March**

Post Link Clicks: **92 – down from 154 clicks in March**

Total Page Engagements: **0\* – down from 850 users in March**

**March Average Engagement Rate: 3% – down from 3.59% in March**



## Top Posts:

### APR-19

**Album** – Spring Festival

Reached 14,000+ accounts

Engagement rate: 3.67%

### APR-19

**Album** – Metrobarks

Engagement rate: 4.93%

### APR-26

**Album** – Arbor Day

Engagement rate: 4.44%

Average Engagement Rate for **ALBUMS**: 3.37%

**8 Albums**

Average Engagement Rate for **STATIC IMAGES**: 2.3%

**6 Static Images**

Average Engagement Rate for **STATIC GRAPHICS**: 3.17%

**8 Static Graphics**

**\*Overall engagement down from March**

## TIKTOK

Followers gained: **36**

**March Average Engagement Rate: 8.08% (9 POSTS THIS MONTH) - up from 7.38% in March**

## Top Posts:

### APR-4

**Video** – Keep America Beautiful Month

Likes: 35

Engagement rate: 10.51%

### APR-8

**Video** – Penelope Cow

Likes: 45

Engagement rate: 14.11%

### APR-15

**Video** – Little Lambs and Mom

Likes: 44

Engagement rate: 14.29%

## Volunteer Update

Volunteers, including individuals and groups, give support across the Metroparks.

This past month, volunteers helped celebrate Earth Day by doing park clean-ups, working with the Natural Resources team to remove garlic mustard, and a couple corporate groups came out to help with some spring clean-up needs. Additionally, we have completed specific outreach for golf course volunteers to fill the need at each of the golf courses.

Testimonial from a Metroparks staff member regarding a volunteer group from General Motors that helped out with spring cleaning at Kensington Metropark:

“Everything went well and I just want to say .... They are welcome back anytime!!! They scrubbed and power washed all the character boats and paddleboats (they look fabulous) and cleaned up around the building. I thanked Jacqueline profusely and told her the group is welcome every spring. They saved us a bunch of time.”

## Detroit Public Schools Community District (DPSCD) Physical Education Field trips: May 2024

In collaboration with the Detroit Public Schools Community District (DPSCD) Department of Physical Education, the Metroparks will again host physical education field trips in the parks. This year, 17 groups of students from schools throughout the district are booked to participate. These field trips will take place at both Lake Erie Metropark and Stony Creek Metropark. Students will engage in interpretive-led hikes, guided biking and structured disc golf, and will have the opportunity to participate in basketball, volleyball, and utilize the playgrounds.

We anticipate a total of 540 students attending, spanning from 5th to 12th graders.



A group of students from Gerry L. White school, attending a hiking field trip at Lake Erie Metropark (5/1/24)

<b>Date</b>	<b>Activity</b>	<b>Location</b>	<b># of students</b>	<b>Field trip Cost</b>
Tuesday, May 7	Biking	Stony Creek Metropark	30	330
Wednesday, May 8	Biking	Stony Creek Metropark	30	330
Thursday, May 9	Biking	Stony Creek Metropark	30	330
Tuesday, May 14	Biking	Stony Creek Metropark	30	330
Wednesday, May 15	Biking	Stony Creek Metropark	30	330
Thursday, May 16	Biking	Stony Creek Metropark	30	330
Wednesday, May 1	Hiking	Lake Erie Metropark	30	180
Thursday, May 2	Hiking	Lake Erie Metropark	30	180
Tuesday, May 7	Hiking	Lake Erie Metropark	30	180
Wednesday, May 8	Hiking	Lake Erie Metropark	30	180
Tuesday, May 14	Hiking	Lake Erie Metropark	30	180
Wednesday, May 15	Hiking	Lake Erie Metropark	30	180
Thursday, May 16	Hiking	Lake Erie Metropark	30	180
Tuesday, May 21	Hiking	Lake Erie Metropark	30	180
Wednesday, May 22	Hiking	Lake Erie Metropark	30	180
Thursday, May 23	Hiking	Lake Erie Metropark	30	180
Tuesday, May 28	Hiking	Lake Erie Metropark	30	180
		<b>TOTAL</b>	<b>540</b>	<b>4140</b>



**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, 2024

**Action Requested: Motion to Receive and File**

That the Board of Commissioners receive and file May 2024 Natural Resources Report as recommended by Chief of Natural Resources and Regulatory Compliance, Katie Carlisle, and staff.

7-C-3

# NATURAL RESOURCES MONTHLY REPORT

MAY 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48814



[METROPARKS.COM](https://www.metroparks.com)

## 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 staff has been working with City of Detroit General Services Department and Friends of Rouge Park to assist with natural resources work throughout the park system. This year, HCMA will be coordinating invasive shrub and vine management at Palmer Park in Detroit.

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.

## 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.
- For “Take your kid to work day,” the Natural Resources Department planted 25 hazelnuts with the assistance of HCMA staff and their children at Kensington Metropark.

# SYSTEM-WIDE

## ADMINISTRATIVE

- Natural Areas Crew has completed stewardship work in 292 acres throughout the park system. Spring stewardship work focus on surveying for and removing invasive flowers such as garlic mustard and dames rocket.
- Worked with purchasing department to finalize contracts for invasive shrub and vine management through the park system.
- Review of Stormwater Management Plan and MS4 Permit compliance tasks with Engineering department.
- Received 500 hazelnut shrubs from The Stewardship Network and Washtenaw County Conservation District. Our crew has begun planting them throughout the park system, which also contributes to climate action goals.



*Figure 1: For “Bring your Kid to Work Day,” Natural Resources staff plant hazelnut shrubs with HCMA staff and their children near the Farm Center at Kensington Metropark.*



# SOUTHERN DISTRICT

## OAKWOODS METROPARK

- Natural Areas Crew removed spring invasive plants, such as garlic mustard and dames rocket, from high quality woodlands.

## LOWER HURON METROPARK

- Natural Resources Crew removed a locust in poor condition in preparation for sidewalk paving to increase ADA accessibility.
- Natural Resources Crew completed general tree maintenance (trimming and pruning) around high traffic areas like playgrounds and parking lots.
- Delivered 20 hazelnut shrubs to park staff for planting.

## WILLOW METROPARK

- Natural Resources Crew completed hazardous tree removal around Flint Woods picnic area and neighbor property.
- Delivered 50 hazelnut shrubs to park staff for planting.
- Natural Areas Crew removed spring invasive plants, such as garlic mustard and dames rocket, from high quality woodlands.



*Figure 2: Natural Resources Crew has been working at Lower Huron Metropark to remove hazardous trees and complete general tree maintenance around high traffic areas. This locust was removed due to it being in poor condition and causing accessibility issues on the adjacent sidewalk.*

# WESTERN DISTRICT

## INDIAN SPRINGS METROPARK

- Eastern Massasauga Rattlesnake surveys began for the year. Data collected is crucial to understanding the habitat of this threatened species.
- Natural Areas Crew removed spring invasive plants, such as garlic mustard and dames rocket, from high quality woodlands.

## DELHI METROPARK

- Meeting with Engineering staff at Skip's Landing to assess tree removal for upcoming launch and take-out renovations.

## KENSINGTON METROPARK

- Natural Areas Crew removed spring invasive plants, such as garlic mustard and dames rocket, from high quality woodlands around the Nature Center.
- Eastern Massasauga Rattlesnake surveys began for the year. Data collected is crucial to understanding the habitat of this threatened species.

## DEXTER-HURON METROPARK

- Natural Resources Crew completed general tree maintenance (trimming and pruning) around high traffic areas like playgrounds and parking lots. They also removed trees in preparation for upcoming parking lot and kayak launch renovations.



*Figure 2: Natural Resources Department is collaborating with the Police Department to use drones to monitor prescribed burn units through time. The photo on the left was taken by drone the day after a burn and the photo on the right is a month later.*

# EASTERN DISTRICT

## STONY CREEK METROPARK

- Permitting and planning for upcoming Shoreline Restoration at Stony Creek Metropark. This installation is in collaboration with the Michigan Natural Shoreline Partnership and is a demonstration site for their annual contractor training.
- Natural Resources Crew completed general tree maintenance (trimming, pruning) for various park projects.

## WOLCOTT MILL METROPARK

- Natural Areas Crew tested new methods for control of invasive teasel at the North Branch Trails.
- Prescribed burn was completed at North Branch Trails. Follow-up work includes spreading native grass and flower seeds in burned area.



*Figure 4: Natural Resources Crew has spent a lot of April on general tree maintenance around parking areas, gathering spaces, and long trails and roadways.*

# WHAT'S NEXT?

## SYSTEM-WIDE

- Continuation of spring invasive species removal in highest quality woodlands.
- Meeting with maintenance supervisors to review Stormwater Management Plan and MS4 Permit and prepare for 2024 action items.
- Natural Resources Crew will begin work on golf courses as dry weather allows to remove hazardous trees.
- Planting of hazelnut shrubs continues throughout the park system.

## EASTERN DISTRICT

- Natural Resources staff will be meeting with EGLE representatives at Lake St Clair in preparation for woodland restoration work later this year.
- Once permitting is approved, preparation work will begin for the Natural Shoreline Installation at Eastwood Beach at Stony Creek Metropark.
- May volunteer workday is planned for Wolcott Mill Metropark. Volunteers will help with the removal of garlic mustard around the Historic Center.
- With funding from Michigan Invasive Species Grant Program, surveying for spotted lanternfly will start in May and continue through fall at Stony Creek and Wolcott Mill Metroparks.

## WESTERN DISTRICT

- With funding from Michigan Invasive Species Grant Program, surveying for spotted lanternfly will start in May and continue through fall at Kensington and Indian Springs Metroparks.

## SOUTHERN DISTRICT

- Meeting with park staff to identify additional no mow areas.
- Continuation of hazard tree removal and general tree maintenance at Willow Metropark.



# 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 9, 2024

**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 2024:

*Project/Initiative Implementation*

- GLRI grant project at Lake Erie Metropark: 100% design was shared with staff/stakeholders for feedback, work to begin in April (pictures below). *Supports Strategic Plan Goal: Maintain & Invest.*
- Indian Springs Playground Update: Concrete work nearly complete. Play structures are in place, rubber will be done in May. Construction will be ongoing through June 2024 (pictures below). *Supports Strategic Plan Goal: Maintain & Invest.*
- Wayne County Stormwater Parcel Assessment: A total of 20 parcels are going through a windshield analysis by Six Rivers Regional Land Conservancy. *Supports Strategic Plan Goal: Maintain & Invest.*

*Planning & Community Engagement*

- Metroparks Express Update – Met with SMART in early March to discuss improving the flex route to LSC Metropark. While SMART was hoping to open the program year-round, they need to show an increase in ridership to justify the decision. The next step is a proposed partnership with SMART and Harrison Twp to boost ridership. Marketing departments are working together on co-branded materials. *Supports Strategic Plan Goal: Listen & Connect.*
- ADA Transition Plan – ADA surveys in draft, and we are setting up regional in-person meeting by district to review with stakeholders. Staff will also host a booth at Diversability Day at Lake St. Clair Metropark on August 1. *Supports Strategic Plan Goal: Listen & Connect; Maintain & Invest.*

*Grant Applications*

- LWCF application submitted for Lake St. Clair Metropark North Marina Restroom Renovation. *Supports Strategic Plan Goal: Listen & Connect, and Maintain & Invest.*
- NOAA B-Wet grant, nearly \$78,000 received for Great Lakes Bay Watershed Education and Training with Macomb County schools and teacher trainings on watersheds and climate change.

**Attachment: Planning & Development Department Monthly Update which includes Monthly Grant Updates**



**Pictures: Green Infrastructure installation, April 29<sup>th</sup> at Lake Erie Metropark**



Picture: Tree plantings at Lake Erie Metropark, April 29th



Picture: Progress at the Indian Springs Playground, from April 25th



# PLANNING AND DEVELOPMENT MONTHLY REPORT

April 2024

Administrative Office  
13000 High Ridge Drive  
Brighton, MI 48114



[METROPARKS.COM](https://www.metroparks.com)



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OTHER DEPARTMENT INPUT KEY	
	Natural Resources and Regulatory Compliance
	Planning and Development
	Diversity, Equity and Inclusion
	Interpretive Services and Community Outreach
	Engineering

# 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	Implementation Indicator	Apr 2024 Actions
SYSTEM-WIDE	Planning and Development monthly reports	Report		Monthly	Staff time	Report assembly, grant monthly updates
	Tollbooth scanning reports	Report		Seasonally	Staff time	Met with IT to discuss new dashboard
	Foundation administrative tasks	Various		Ongoing	Staff time	Ongoing invoice approval
	Sign request processing/signage transition plans	Infrastructure/ Small Facilities		Ongoing	Actual cost	Administrative tasks – Updating Sign Manual, will be updating signage at Indian Springs and Bob White Trail at Lower Huron
	CAPRA Planning Ch. 3	Report		Ongoing	Staff time	With new CAPRA standards the planning chapter is now #3
	Commemorative trees and benches	Various		Ongoing	Staff time	Administrative tasks
	Grant Applications and Administration	Various		Ongoing	Staff time	Lead multi-department effort to track and maintain grant associated tasks
	Assisting finance with single audit for FY2023	Various	Finance	April	Staff time	Upcoming

# SYSTEM-WIDE

## HCMA Studies/Initiatives





Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Mulch contract	Various		Annually	Various	Work nearly complete
ADA Transition Plan	Plan		October 2024	Staff time	On-site checklists on-going in order to update ADA Transition plan in Fall 2024. Working with DEI on budget and training
Stormwater Management Plan	Plan	Various	Ongoing	Staff Time	Hosted internal brainstorming session for project development – follow up meeting with consultants on 3/27
Visitor count program	Various	Various	Ongoing	Staff time	Evaluating Eco-Counter quote for automatic data transmission dashboard service.
Transit Access in Parks	Various	Various	Ongoing	Staff time	Meeting w/SMART resulted in proposed pilot with Harrison Twp to improve ridership
Climate Action Plan	Plan	Various	Ongoing	Staff Time	Janet is lead on waste/recycling, Jay is lead on Water Quality. Assisting with Transportation
ESRI ArcGIS Administration	Various	Various	Ongoing	Staff time	Working with IT on piloting asset management software

## Grants/Fundraising

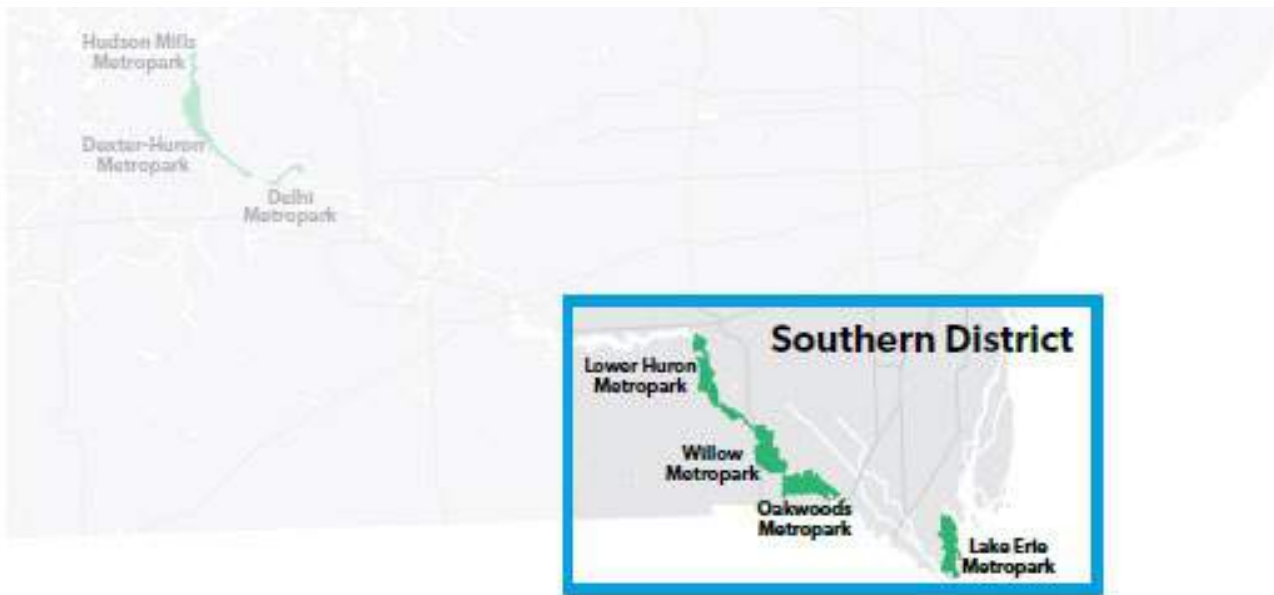
Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Electric Vehicle and Charging Infrastructure Grants	Various		June 2023	Staff time	Submitted DOT grant for funds to install EV charging infrastructure in selected parks
DTE E-Fleet Program	Plan		Ongoing	Staff time	Working on 2 rebates for Willow for \$8000
Russell Family Foundation - Teacher Training Workshops	Plan		Jan 2024	Staff time	Funding was received
Tasers	Plan	Police	Sept. 2024	Staff time	Funding was received
PNC Early Education Programs	Plan		2024	Staff time	Funding awarded, registration full
PNC Teacher Training w/DZS	Plan		2024	Staff time	Early educator training in Macomb Co.

# SYSTEM-WIDE

## Project Implementation/Oversight


Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Recycling Bins	Plan	Various	April-May 2024	Staff time	Drafting new stickers for public-facing recycling bins, roll out will begin in May.
Metroparks Trail Connectors	Plan	Various	Apr 2024	Staff time	Prelim engineering underway, Gaps 1 & 5 are complete
MISGP Spotted Lanternfly Survey at IS, Ken, SC, & Wol	Planning		Ongoing	Staff time	Project underway
Livingston Co. Trail Connectors – Engineering Design	Plan	Various	Ongoing	Staff time	LCRC is contracting with selected consultant
Early Learner Education Programming	Plan		Ongoing	Staff time	Program complete; final reporting underway
GOAL Education Programming	Plan		Ongoing	Staff time	Preparing final reports to foundations
NEEF Beach Wheelchairs	Plan		Ongoing	Staff time	Remaining funds for Martindale picnic area accessible projects, project completed

# SOUTHERN DISTRICT









# SOUTHERN DISTRICT

## Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Will	Willow Big Bend Fishing Area Renovation	Large Facilities		Ongoing	Staff time	Project recommended for funding. Grant agreement likely to come in Summer 2024
LErie	MDOT TAP grant for Great Lakes Way	Large Facilities	Various	Spring 2024	Staff time	Preparing TAP application w/Brownstown Twp


# Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Wil	SE Michigan Resilience Fund-Big Bend Area Restoration	Large Facilities	Eng/NR	Ongoing	Staff time	Monitoring to continue through spring
LHu	2020 LWCF - Walnut Grove Campground	Documentation	Various	To be completed by 6/30/25	Staff time	Design phase underway
LHu	2020 LWCF - Off-Leash Dog Area	Documentation	Various	To be completed by 6/30/25	Staff time	Design phase underway following project agreement signed
Oak	NOAA Dam Removal Feasibility Study	Large Facilities		May 2024	Consultant	Feasibility study is in first draft phase
	Basketball Courts near the Great Wave Pool	Small Facilities	Various	2024	Staff time	Contractor on board, project will be complete this fall. Planning is budgeting for funds for basketballs.
LEr	2021 TF- Cherry Island Trail Improvements	Large Facilities		Ongoing	Staff time	Bid docs approved by DNR
	2021 GLRI-EPA Nonpoint Source Grant	Large Facilities		Ongoing	Staff time	Making good progress on green infrastructure work and partnership with Wyandot of Anderdon Nations



Oak	2019 LWCF - Oakwoods Accessible Nature Trail	Large Facilities		Mar 2024	Staff time	Ribbon cutting scheduled for May 9
LEr	2019 LWCF - Lake Erie Accessible Boat/Kayak Launch	Large Facilities		Deadline 6/1/2024	Staff time	Reached out to the DNR about withdrawing this project
Wil	Acorn Knoll Disc Golf	Large Facility		Ongoing	Staff	Refining site plan

# SOUTHERN DISTRICT

## Facility Concept Planning

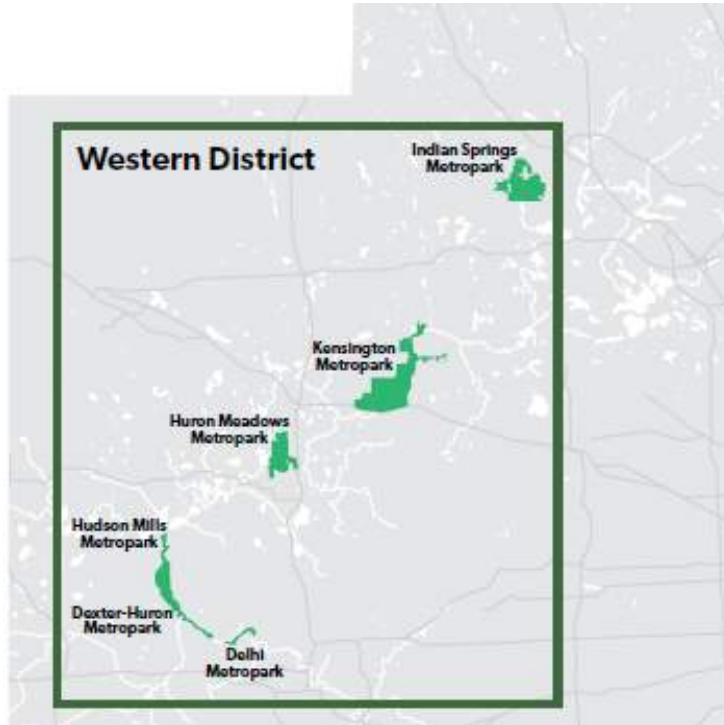
	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
LEP	Hike-Bike Trail / Great Lakes Way Trail	Plan	Various	2024	Staff Time	Working w/Brownstown Twp and Wayne County Roads to submit TAP application by June, 2024
LH	Adaptive Ballfield Concept Plan	Plan		2024+	Staff time	Conceptual planning process phase on hold

## HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
LEP	Marina building study	Large Facilities		2024	Consultant	Included as a potential long-term waterways grant project in 5-Year Rec Plan
	Wayne County GIS property assessment for stormwater management	Large Facilities		2024	Consultant/Six Rivers Conservancy	Narrowed down to 20 properties, Six Rivers will be conducting a windshield analysis









# WESTERN DISTRICT




# WESTERN DISTRICT

## Administrative




	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Del	Border-to-Border trail design and construction	Large Facilities		Ongoing	Estimated Cost	Concrete pads installed for B2B kiosks at HMI and Dexter-Huron
	Livingston County Parks and Open Space Advisory Committee	Partnership		Ongoing	Staff time	Attendance at regular POSAC meetings
DHu	Friends of the Lakelands Trail Steering Committee	Partnership		Ongoing	Staff time	Represent HCMA as a participating steering committee member that meet monthly
	Huron Valley Trail quarterly meeting	Partnership		Ongoing	Staff time	Represent HCMA as a participating partner
	Van Curler Property	Coordination		Ongoing	Staff time	Comments provided to community for consideration and future coordination
	Title IV Plaza B2B Trail	Coordination		Ongoing	Staff time	Construction underway– June ribbon cutting. Reviewed sign panels.

## Grants/Fundraising

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
Del	Launch/Take-out Renovation	Large Facilities		Ongoing	Staff time	Several pre-design meetings occurred to review project constraints

# WESTERN DISTRICT

## Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
DHu	2020 TF – Dex-Huron Accessible Launch	Large Facilities		Ongoing	Staff time	Second extension request made – permits received, and adjustments made to design to save 200 year old tree.
Ken	Impact 100 – Seeding a Green Future	Plan		Ongoing	Staff time	Helping teachers to prepare science lab to house hydroponic equipment
	Fitness Trail Development for East Boat Launch area	Plan	Multiple	Ongoing	Staff time	Construction to continue in Spring
ISp	CE Headwaters Restoration	Partnership		Ongoing	Staff time	Late summer invasive species removal

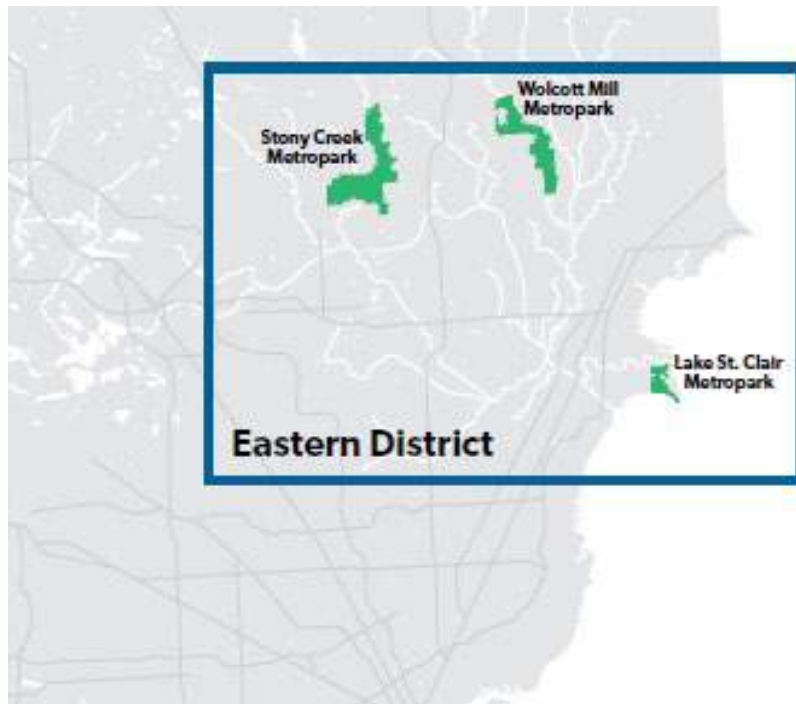
## Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
IS	New playground for 5-12 year olds	Small Facility	Various	June 2024	Staff time	Most equipment in place, concrete work wrapping up, rubber will be complete in May, ribbon cutting planned for June BOC

## HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
HMill	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	2024	Staff time	Reviewed Equestrian Group comments and will proceed with park-wide evaluation of equestrian facilities

# EASTERN DISTRICT





# EASTERN DISTRICT



## Administrative

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
	Erb Foundation – DZS Partnership Workshop	Plan	Various	Ongoing	Staff Time	Completed workshop w/DZS for joint community engagement/communications rollout

## Grants/Fundraising



	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
LSC	EGL E High Water Grant: Greening the Parking Lot	Large Facilities		June 2025	Staff time	In design
LSC	DNR Waterways Grant: Engineering for LSC North Marina	Large Facilities	Various	Ongoing	Staff time	Edgewater having pre-application meeting w/EGLE on May 2
LSC	NOAA B-Wet	Interpretive programming		Feb 29, 2024	Staff time	Application submitted
LSC	LWCF grant for Bathhouse Renovation	Large Facilities	Various	April 1, 2024	Staff time	Application submitted

## Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
LSC	Transit Planning for Access to LSC	Large Facilities		Ongoing	Staff time	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
LSC	'23 TF Daysail Area Trail	Small Facilities		Ongoing	Staff time	Project agreement coming in Summer 2024

# EASTERN DISTRICT

## Project Implementation/Oversight, Cont.

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
SC	2022 LWCF Stony Creek Reflection Trail Accessible Trail Development	Small Facilities		Through 2026	Staff time	Design and permitting underway. Comments sent on prelim design
LSC	2022 LWCF- West Boardwalk Accessibility Improvements	Large Facilities		6/30/2026	Staff time	Project agreement finalized

## HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
	Art in the Park	Small Facilities		2024	Staff Time	Develop program for art installations within parks

## Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	Apr 2024 Actions
SC	Eastwood Beach and Landing Trail Connection	Plan		2024+	Staff Time	Study link between the Landing and Eastwood beach along lakeshore

# WHAT'S NEXT?

	Description	Action Type
SYSTEM WIDE	Metroparks Connectors – Preliminary Engineering	Staff/consultants
	ADA Transition Plan Update	Staff
	CAPRA Chapter 3	Staff
	Transit Access Evaluation	Staff
	Climate Action Plan Implementation	Staff
EASTERN DISTRICT	EGLE Grant 2024 Potential Composting Pilot Project	Staff
	DZS and HCMA Strategic Partnership Plan	Staff
	Kick-off meeting with selected consultant(s) with Livingston County Road Commission	Staff/consultants
SOUTHERN DISTRICT	NOAA Dam Feasibility Study Stakeholder public meeting #2	Staff time





**Grant Updates - May 2024**

**In Progress**

Grant program	JB/MN	Project/Park	Amount	Match	Due Date	Applicant	Notes
BCBS of Michigan Foundation	MN	Swim Program	\$50,000	TBD	5/28/2024	MF	Concept papers due 5/28; if selected for full application, due August 7
MMRMA - CAP	MN	Police & Parks - Dispatch Training	\$3,750	\$3,750	7/10/2024	HCMA	Receive 50% for cost of training
PNC Foundation	MN	Teacher Education w/DZS	\$36,620	-	TBD	MF	Waiting on PNC invitation to apply; LOI submitted; met w/ PNC on 12-6-23
EGLE Recycling Infrastructure	LB	eToro vehicles for each district			5/17/2024	HCMA	
Worthington Family Foundation	LB	Supplemental Science		-	5/17/2024	MF	
RCWJ Foundation/Metroparks Connectors	JB	Trail Connectors/SEMTAT	TBD	TBD	TBD	MF	Preliminary engineering complete for Gaps 1 & 5
MDOT TAP	JB/LB	Lake Erie Connector Trail	TBD	TBD	6/19/2024	HCMA	Brownstown Twp included project in master plan

**Grant Applications Awaiting Response**

Grant program	Project #	JB/MN	Project/Park	Request	Match	Submitted	Applicant	Notes
MCWCF		MN	Police - Wearable Lights	\$5,000	-	12/13/2023	HCMA	Wearable lights for safety
NOAA B-WET		MN	Watershed/Climate Education	\$77,610	-	2/29/2024	HCMA	Recommended to NOAA for funding; official award should come before August 1
MDNR LWCF		MN	LSC N. Marina Bathhouse Renovation	\$500,000	\$500,000	3/26/2024	HCMA	Fully accessible - 100% UD; actual cost anticipated to be much higher
MMRMA - CAP		MN	Police Training	\$3,470	\$1,720	4/2/2024	HCMA	Receive 50% for Field Training Officer and 75% for Staff & Command Executive Leadership
MMRMA - RAP		MN	Police Water Rescue Training	\$6,078	\$6,078	4/2/2024	HCMA	Training and equipment for 12 officers, 4 from each district
Great Lakes Commission		MN	SC - Phragmites Management Project	\$50,250	-	4/12/2024	HCMA	Phragmites treatment at SC Inwoods area; 1-yr monitoring for phragmites management study
NextCycle Michigan- I2P3 Accelerator Track		LB	KEN Compost Pilot Project	TBD	-	3/26/2024	HCMA	Anticipate decision in May 2024
NFWF Coastal Resilience		LB	Washago	\$703,092	\$175,773	4/9/2024	HCMA	Pre-proposal submitted. Notification to apply mid to late May. Full proposals due 7/2/24
CDC Foundation		LB	Everyone in the Pool	\$124,729	\$0	4/12/2024	HCMA	Past deadline but encouraged to apply
Federal Highway Admin - Community Charging		LB	EV Charging stations	\$500,000	\$125,000	6/13/2023	HCMA	submitted on 6/12

**Grant Administration**

Grant program	Project #	Mgmt	Park/Project	Award Amt	Match	Deadline	Applicant	Updates
Impact 100 - Oakland Co. '18		MN/PB	KFC Seeding Green Future	\$90,000	-	11/18/2023	MF	Final Report & request for funds balance; continuation of school support via GOAL
LWCF '19	51120.114	MN/AC	Oak Access. Nature Trails	\$124,000	\$124,000	2/29/2024	HCMA	Reimbursement documentation submitted to DNR in April
LWCF '20	50621.500	MN/JK	LH Walnut Grove Campground	\$300,000	\$150,000	6/30/2025	HCMA	Engineering design underway
MNRTF '20	50821.221	MN/JK	DxH Accessible Launch	\$192,700	\$192,800	5/30/2024	HMCA	Permits received; design modifications proposed to save 200 year old tree
NFWF-SEMRF '21	51021.319	MN/TM	Wil Big Bend Area Restoration	\$250,000	\$177,859	6/30/2024	HCMA	Huron River Watershed Council to provide post-construction monitoring and analysis
Ford Volunteer Corps '21		MN/KK	Wolcott Raised Garden Beds	\$7,500	-	11/30/2021	MF	Sign will be installed when crops are planted in late April/early May
NEEF-Toyota '21	90021.1156	MN/KK	Beach Wheelchairs	\$20,000	-	10/31/2023	HCMA	Project complete; final report submitted; spring promotions planned
DNR TF '21	51222.244	MN/AC	LE Cherry Island Trail	\$300,000	\$192,500	7/31/2024	HCMA	Preparing bid documents
Consumers Energy Foundation	90022.1159	MN	IS Headwater Restoration	\$100,000	-	5/31/2024	HCMA	Contractor work complete; final reporting underway
GLRI-EPA Nonpoint Source	51222.247	MN	LE Green Infrastructure & Six Points	\$483,500	-	4/30/2025	HCMA	Rain garden construction & swale seeding in progress; coordinating volunteer efforts at Six Points
NOAA GLs Fish Habitat Restoration	51123.117	MN/MH	Flat Rock Dam Removal Feasibility	\$745,000	\$25,000	9/30/2024	GLFC	Preparing communications for 2nd community meeting with property owners/others
DNR TF '22		MN/RW	DEL Take-out Renovation	\$300,000	\$302,600	8/31/2025	HCMA	Project design underway; restroom location issues with well setback requirements
Fed. Community Project via DOT		MN/JB	Liv. Co. Connector Trails Design	\$900,000	-	9/30/2026	HCMA	Contractor selected
Mi Invasive Species Grant Program	90023.1172	MN/TM	IS, KEN, SC, WOL	\$30,000	-	4/30/2026	HCMA	Surveying will resume in spring; no evidence of spotted lanternflies to date
Erb Family Foundation		MN	Wayne Co. SW Mgmt Assessment	\$45,000	-	3/31/2024	MF	Final 20 sites identified for windshield survey & water quality assessment
mParks/PlayCore		MN	KEN Outdoor Fitness Stations	\$5,104	\$8,336	12/31/2023	HCMA	Equipment received; concept design completed; park installation this month
PNC Foundation		MN	MLC - Early Education Programs	\$7,500	-	10/31/2024	MF	Completing programming in May and June
Young Foundation		MN	MLC - Early Education Programs	\$2,500	-	7/31/2024	MF	Programs concluded; final report preparation
Four County Community Foundation		MN	Field Trips at SC & WM	\$10,000	-	6/30/2024	MF	All funds allocated; nearly all field trips will take place May - June
MDNR Trust Fund		MN	Wil - Fishing Platform	\$300,000	\$462,000		HCMA	Waiting on project agreement
Russell Family Foundation		MN	Teacher Training Workshops	\$46,100	-		MF	All 5 workshops scheduled with first on April 13; Science Learning Boxes being assembled
Anonymous Foundation		MN/JJ	GOAL	\$10,000	-	6/30/2024	MF	Programming on-going
MMRMA RAP grant		MN	Police Tasers	\$10,000	-	9/30/2024	HCMA	Working on reimbursement
LWCF '19	51220.241	JB	LE Kayak Launch	\$122,500	\$122,500	6/1/2024	HCMA	Recommended that this project is withdrawn
TAP Grant		JB	SC 26-Mile Connector Trail	\$214,455	\$43,000	12/31/2021	Macomb Co	Liquidated damages letter sent to contractor
Ralph C. Wilson Jr. Foundation		JB	Southern District	\$2,682,755	-	6/15/2023	MF	Island Lake's grant will be extended through 2025
LWCF '20	506-21-501	JB	LH Off-Leash Dog Area	\$165,400	\$165,400	6/30/2025	HCMA	Ready for design
NOAA/Great Lakes Commission		JB/TM	Lake Erie Shoreline Restoration	\$1,449,609	\$135,194	extended	HCMA	Developing signs
Renew MI - DRFC		JB	DRFC	\$1,000,000	N/A	4/30/2022	HCMA	Fourth quarterly report submitted
LWCF 2022		JB	LSC West Boardwalk	\$500,000	\$500,000	6/30/2026	HCMA	Grant agreement completed
LWCF 2022		JB	Stony Creek Reflection Trail	\$500,000	\$500,000	6/30/2026	HCMA	Design underway
DNR Waterways		JB	North Marina - Engineering	\$294,000	\$306,000		HCMA	Design underway
State Appropriation		JB	North Marina - Construction	\$5,000,000	\$1,000,000	12/31/2025	HCMA	Project agreement @ March BOC
EGLE High Water Infrastructure		JB	LSC Parking lot	\$1,500,000	\$375,000	6/30/2025	HCMA	Design underway
LWCF'23		JB	LSC Daysail Area Trail	\$500,000	\$500,000	TBD	HCMA	Actual project cost estimate is \$1,027,097. Grant Agreement pending
Sen Peters Appropriations		JB	LSC Electrical Grid	\$1,420,000	??	3/15/2023	HCMA	FEMA meeting on 5/1



## HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Janet Briles, Chief of Planning and Development  
Project Title: Approval – Border-to-Border Trail Ancillary Trail Features Development, Repair, Maintenance, and Use Agreement with Washtenaw County Parks and Recreation Commission  
Date: May 9, 2024

**Action Requested: Motion to Approve**

That the Board of Commissioners approve the Border-to-Border Trail Ancillary Trail Features Development, Repair, Maintenance, and Use Agreement with the Washtenaw County Parks and Recreation Commission as recommended by Chief of Planning and Development Janet Briles and staff.

The Border-to-Border Trail Ancillary Trail Features Development, Repair, Maintenance, and Use Agreement will be for ten years from May 2024, through May 2034. This agreement will renew every year, unless otherwise acted upon after the 10-year period.

**Executive Summary**

HCMA shall provide routine maintenance services including grass cutting, vegetation control, minor erosion control, cleaning and sweeping of the Ancillary Trail Features and excludes snow removal.

Ancillary Trail Features include the B2B kiosks which will be located in Hudson Mills, Dexter-Huron, and Delhi Metroparks; and the Title IX Plaza in Dexter-Huron Metropark.

The parties agree that when maintenance work is performed on HCMA property, the cost share will be one-half for the WCPARC and one-half for HCMA. If the work is performed on non-HCMA property, the WCPARC shall pay the full cost of the work. The WCPARC will reimburse the Authority for the services listed in the agreement against the Authority's invoice for each year of the Agreement.

**WASHTENAW COUNTY PARKS AND RECREATION COMMISSION  
HURON CLINTON METROPOLITAN AUTHORITY  
BORDER-TO-BORDER TRAIL  
ANCILLARY TRAIL FEATURES  
DEVELOPMENT, REPAIR, MAINTENANCE  
AND USE AGREEMENT**

---

**AGREEMENT** between **WASHTENAW COUNTY**, a municipal corporation, by and through the **WASHTENAW COUNTY PARKS AND RECREATION COMMISSION**, whose address is 2230 Platt Road, Ann Arbor, MI 48104 (known as the "**WCPARC**"), and the **HURON-CLINTON METROPOLITAN AUTHORITY**, a Michigan public body corporate organized and operating under the provisions of Act 147, Public Acts of Michigan 1939, whose address is 13000 High Ridge Drive, Brighton, MI 48114 (known as the "**HCMA**"), to confirm certain rights and obligations relating to the installation, operation, repair and maintenance of "**ANCILLARY TRAIL FEATURES**", associated with the hike-bike trail known as the "**BORDER-TO-BORDER TRAIL**" ("**The Trail**"), which are described in the attached Exhibit "A".

**RECITATIONS:**

WHEREAS, the HCMA and WCPARC have collaborated to design, fund, construct, and maintain various segments of The Trail as described in separate agreements; and

WHEREAS, the HCMA and WCPARC desire to collaborate for the mutual benefit of residents of the WCPARC service area and visitors of the Metroparks found throughout southeastern Michigan, to design, fund, construct, and maintain Ancillary Trail Features to provide for enhanced public recreational use, interpretation of natural and cultural features, wayfinding, recognition of significant private donations, and enjoyment along The Trail; and

WHEREAS, the WCPARC desires to provide and secure substantial funding for the design, construction, and maintenance of said Ancillary Trail Features; and

WHEREAS, the parties envision "Exhibit A" of this agreement to be amended from time to time as new projects are proposed and considered; and

WHEREAS, the HCMA is the current owner of the real properties associated with Hudson Mills Metropark, Dexter-Huron Metropark and Delhi Metropark and is committed to preserving the conservation and recreational values of said property; and

WHEREAS, the HCMA desires to permit temporary construction access and long-term occupancy of and through Hudson Mills Metropark, Dexter-Huron Metropark or Delhi Metropark on a per-project basis; and

WHEREAS, the WCPARC has requested that the HCMA assist by providing in-kind assistance towards certain operation, repair and maintenance services for the Ancillary Trail Features, and

the HCMA is adequately staffed and equipped to provide such services.

DRAFT

**NOW, THEREFORE, IT IS AGREED AS FOLLOWS:**

1. Occupancy of Property. HCMA has clear title to the portions of the parks that will contain the proposed ANCILLARY TRAIL FEATURES and will use its best efforts to issue the construction access permit to the WCPARC in form and substance sufficient to allow the ANCILLARY TRAIL FEATURES to be accomplished as anticipated by this Agreement. HCMA and WCPARC concur that this agreement shall constitute a long-term occupancy permit for the ANCILARY TRAIL FEATURES. Further, upon coming to consensus of the installation of ANCILARY TRAIL FEATURES, both parties agree to amend 'Exhibit A' accordingly.

2. Survey. The WCPARC shall provide planning and engineering services for determining preliminary alignment, topographic survey, and final design of the ANCILLARY TRAIL FEATURES. The WCPARC shall prepare legal descriptions in form and substance satisfactory to the HCMA for the temporary construction permit.

3. Design, Engineering, and Construction. The design and construction of the ANCILLARY TRAIL FEATURES shall be managed by WCPARC and its consultants. WCPARC shall coordinate design, engineering, and construction services with HCMA. The ANCILLARY TRAIL FEATURES will comply with all applicable standards including ADA, HCMA, and other agencies having jurisdiction.

4. Funding. Through local millage funds, private donations, and grant funding, the WCPARC will secure funds to ensure the total project cost of design and construction of the ANCILLARY TRAIL FEATURES. WCPARC represents that the secured funds will be sufficient to complete the project, that it has taken all necessary and appropriate steps to legally obligate the funds for the project, and that no action has been taken or is contemplated which would result in deobligation of the secured funds. WCPARC shall be responsible for cost overruns, and shall also benefit from any potential savings, due to necessary field changes during construction.

5. Site Control. The HCMA shall issue the temporary construction permit to the WCPARC, which shall terminate upon completion of construction of the ANCILLARY TRAIL FEATURES. The WCPARC shall allow the HCMA to continue using the ANCILLARY TRAIL FEATURES for the following reasons:

- A. For purposes of efficiency and economy of staff and resources, the HCMA shall patrol the ANCILLARY TRAIL FEATURES within the Metroparks for public safety. This arrangement does not exclude the right of the WCPARC to provide similar or supplemental public safety services.
- B. As authorized by the WCPARC, for purposes of efficiency and economy of staff and resources, the HCMA shall provide routine maintenance of the ANCILLARY TRAIL FEATURES.
- C. As authorized by the WCPARC, for purposes of efficiency and economy of staff and resources, the HCMA shall provide minor repairs of pavements, grounds and structures on or related to the ANCILLARY TRAIL FEATURES.

6. Routine Maintenance. The HCMA shall provide routine maintenance services, which shall include, grass cutting, vegetation control, minor erosion control, cleaning and sweeping, of the ANCILLARY TRAIL FEATURES and shall exclude snow removal. The maintenance services provided by the HCMA shall be based upon the standards applied throughout Metroparks. If the HCMA desires to fund, develop and construct, at its sole cost and expense, future

improvements related to, connected with, abutting or in the vicinity of the ANCILLARY TRAIL FEATURES the Metroparks shall comply with all ordinances and other building and zoning regulations of the local jurisdiction. Cost of operation and maintenance shall be shared equally; and, shall be in accordance with the terms of a separate Annual Maintenance and Repair Contract as agreed to by the parties. Any sponsorship or recognition elements installed as a component of private fundraising for the construction of the trail segment shall be included in routine maintenance.

7. Minor Repairs. The HCMA shall provide minor repairs of pavements, grounds and structures on or related to the ANCILLARY TRAIL FEATURES. Minor repairs include those activities necessary to clear obstacles or blockages or establish any practice which is intended to survey, monitor, identify, report, correct, modify, change or improve any condition of the ANCILLARY TRAIL FEATURES with respect to its safety and use by the general public. Any repair services provided by the HCMA shall be based upon the standards applied throughout the Metroparks and shall comply with all ordinances and other building and zoning regulations of the local jurisdiction.

8. Major Improvements. The WCPARC shall consult with the HCMA regarding any major improvements, repairs, alterations or reconstruction projects relating to the ANCILLARY TRAIL FEATURES (within the boundaries of a Metropark), as may be required in the future due to compliance issues such as safety, accessibility, environmental regulations, requirements of other agencies having jurisdiction, normal wear and tear, erosion, flooding, fire, overloading or other actions. Consultation between the parties is intended to promote uniform construction practices, coordinate any restrictions of use due to repair and alteration, and address any public safety issues which may arise therefrom. Upon mutual agreement of the parties, the HCMA may perform major improvements on behalf of the WCPARC.

9. Maintenance Cost Participation. It is agreed that the WCPARC and HCMA will share equally in the cost of routine maintenance for ANCILLARY TRAIL FEATURES lying within HCMA property. The WCPARC shall be solely responsible for the cost of said activities for those portions of the ANCILLARY TRAIL FEATURES lying outside the park boundaries. The WCPARC shall be solely responsible for the cost of minor and major repairs of any ANCILLARY TRAIL FEATURE. Funding of major improvements, repairs, alterations or reconstruction projects as may be required in the future due to compliance issues such as safety, accessibility, environmental regulations, requirements of other agencies having jurisdiction, or due to normal wear and tear, erosion, flooding, fire, overloading or other actions, shall be equally allocated between the HCMA and the WCPARC.

10. Remedy for Dispute. Future projects, which are required due to damage, deterioration or due to regulatory compliance issues, may be initiated, developed and constructed as mutually agreed upon between the HCMA and the WCPARC. If no agreement as to the need for such projects can be reached, HCMA and the WCPARC agree to submit the dispute to mediation or other mutually agreeable third party for resolution.

11. Ancillary Trails/Pathways and Improvements. If the WCPARC desires to fund, develop and construct, at its sole cost and expense, future improvements related to, connected with, abutting or in the vicinity of the ANCILLARY TRAIL FEATURES, the WCPARC shall consult with the HCMA. In the event such improvements do not impair the use or operation

of HCMA land, park or recreational property, then the HCMA shall approve the necessary easements or permits for the improvements to the ANCILLARY TRAIL FEATURES. The HCMA shall consult with the WCPARC regarding improvements or substantial alterations within the boundaries of the Recreational Trail easement or permit, provided that those improvements are not strictly due to compliance issues, damage or deterioration. In the event such improvements do not impair the use or operation of the Recreational Easement, long-term occupancy permit, or the ANCILLARY TRAIL FEATURES, then the WCPARC shall approve such improvements.

12. Public Use Restrictions. The ANCILLARY TRAIL FEATURES shall be available for use and enjoyment by the general public, on a non-discriminatory basis. Unless otherwise posted, the ANCILLARY TRAIL FEATURES shall be open during the regular Metropark hours as published by the HCMA. Use of the ANCILLARY TRAIL FEATURES shall be restricted to hiking-biking and other non-motorized recreational activities. Posts or bollards at the ANCILLARY TRAIL FEATURES intersections and entrances may be necessary to keep motorized vehicles from entering. Such posts/bollards shall be visible to bicyclists and others and shall have reflective materials and appropriate markings.

13. Rules and Regulations. The HCMA Rules and Regulations (the "HCMA Rules"), as amended from time to time by the HCMA, shall apply to the use of the ANCILLARY TRAIL FEATURES by the public. In the event of a conflict between the terms of this Agreement and the terms of the HCMA Rules, the terms of this Agreement shall control. In addition, conflicting local, state and federal ordinances, codes and regulations shall preempt the HCMA Rules.

14. Permits and Approvals. The WCPARC shall obtain, directly or through an appropriate sponsor, all necessary local, state and federal permits and approvals for the design, construction, and development of the ANCILLARY TRAIL FEATURES.

15. Indemnification. To the extent permitted by law, the WCPARC shall be responsible for and shall indemnify, defend and hold harmless the HCMA, their agents, officers, officials and employees from and against any and all claims, suits, damages and losses in any way sustained or alleged to have been sustained, indirectly or by reason of or in connection with the WCPARC's exclusive rights to the Recreational Easement or from any other acts or omissions of the WCPARC, its employees, agents, contractors and consultants. The foregoing shall not be construed to be an agreement by the WCPARC to indemnify the HCMA against liability resulting from any acts or omissions of the HCMA or its agents, officers, officials or employees, in regard to, among other things, the HCMA's patrol, maintenance, repair, improvement, alteration or reconstruction of the ANCILLARY TRAIL FEATURES which are the responsibility of the HCMA, as set forth herein.

16. Insurance. The WCPARC and the HCMA agree to maintain the necessary insurance coverages to satisfy the indemnification and hold harmless provisions of this Agreement. The respective insurance policies shall be procured at each party's own expense, and shall include Comprehensive General Liability Insurance coverage, including personal injury liability and property damage liability coverage, together with Broad Form Contractual Insurance coverage sufficient to protect the WCPARC and the HCMA, its commissioners, officials, officers, agents and employees from any claims for damage to property and for personal injuries which may arise in connection with this Agreement. Certificates of Insurance describing the coverages required

hereunder shall be furnished to either party upon request, and each party must name the other as an "Additional Insured" on said policies. The insurance policies shall contain an endorsement providing for thirty (30) days' written notice prior to any material change, termination or cancellation of said insurance policies.

17. Failure to Proceed. Unless otherwise mutually agreed in writing, in the event the WCPARC fails to receive adequate funding for the installation and development of the ANCILLARY TRAIL FEATURES, or in the event the WCPARC fails to proceed with the project within two (2) years from the date of execution of this Agreement, then this Agreement shall be null and void.

18. Termination. If the WCPARC fails to perform or satisfy the terms of this Agreement, the HCMA may issue written notice to the WCPARC indicating that the deficiency shall be cured within thirty (30) days following receipt by the WCPARC. The notice shall also set forth a date, time and place of a hearing before the HCMA, or any other board, body or designated official, for the purposes of allowing the WCPARC to be heard as to any objections to the HCMA's determination of an obligation that has not been undertaken. If following the hearing, the HCMA, or any other board, body or designated official, determines that the WCPARC has not performed adequately, the HCMA shall there upon have the power and authority to cause its agents or the WCPARC to perform such obligations as reasonably found by the HCMA be appropriate. This Section does not prohibit the HCMA from initiating any other appropriate legal action.

19. Successors and Assigns. This Agreement shall be binding on, and shall inure to the benefit of the parties and their respective successors and assigns.

20. Amendment. This -Agreement may not be modified, replaced, amended or terminated without the prior written consent of the parties to this Agreement.

21. Severability. The various parts, sections and clauses of this Agreement are hereby declared to be severable. If any part, sentence, paragraph, section or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby.

22. Controlling Law. This Agreement shall be interpreted and construed in accordance with the laws of the State of Michigan and shall be subject to enforcement only in Michigan courts.

23. Run with the Land. The terms, provisions and conditions of this Agreement are and shall be deemed to be of benefit to the Recreational Easement and shall run with and bind said Easement and shall bind and inure to the benefit of the successors and assigns of the parties to this Agreement.

24. This Contract shall become effective upon execution by the duly authorized agents of the parties, and shall remain in effect from \_\_, \_\_, 2024 through \_\_, \_\_, 2034 unless and until thirty (30) days after either party shall notify the other party in writing of its election to terminate. This agreement will renew every year, unless otherwise acted upon after the 10-year period.



Witnessed

Washtenaw County Parks and Recreation Commission

By:

\_\_\_\_\_

Name, Title

And:

\_\_\_\_\_

Name, Title

Date:

\_\_\_\_\_

ACKNOWLEDGEMENT

STATE OF MICHIGAN )

§

COUNTY OF WASHTENAW )

DRAFT

On this \_\_\_\_\_ day of \_\_\_\_\_; 2024, before me appeared \_\_\_\_\_ and \_\_\_\_\_, to me personally known, who, being by me duly sworn, did

said that they are, respectively, the \_\_\_\_\_ of the WASHTENAW COUNTY PARKS AND RECREATION COMMISSION, and that said instrument was signed and sealed on behalf of said WCPARC, by the authority of its Board of Commissioners, and they acknowledge said instrument to be the free act and deed of said WCPARC.

\_\_\_\_\_, Notary Public  
\_\_\_\_\_  
County, Michigan

\_\_\_\_\_  
My Commission Expires:

Acting in the County of: \_\_\_\_\_

THIS AGREEMENT was executed by the respective parties on the dates specified with the notarization and shall take effect upon execution.

WITNESSES:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**HURON-CLINTON  
METROPOLITAN AUTHORITY,**

public body corporate organized and operating under  
the provisions of Act 147, Public Acts of Michigan  
1939, as amended

By:

\_\_\_\_\_  
*Name, Title*

And:

\_\_\_\_\_  
*Name, Title*

Date:

\_\_\_\_\_

ACKNOWLEDGEMENT

STATE OF MICHIGAN )

§

COUNTY OF WASHTENAW )

On this \_\_\_\_\_ day of \_\_\_\_\_; 2024, before me appeared \_\_\_\_\_  
and \_\_\_\_\_, to me personally known, who, being by me duly sworn, did  
said that they are, respectively, the \_\_\_\_\_ of the  
Huron-Clinton Metropolitan Authority (HCMA), and that said instrument was signed and  
sealed on behalf of said HCMA, by the authority of its Board of Commissioners, and they  
acknowledge said instrument to be the free act and deed of said HCMA.

\_\_\_\_\_, Notary Public  
\_\_\_\_\_  
County, Michigan

My Commission Expires:

Acting in the County of: \_\_\_\_\_

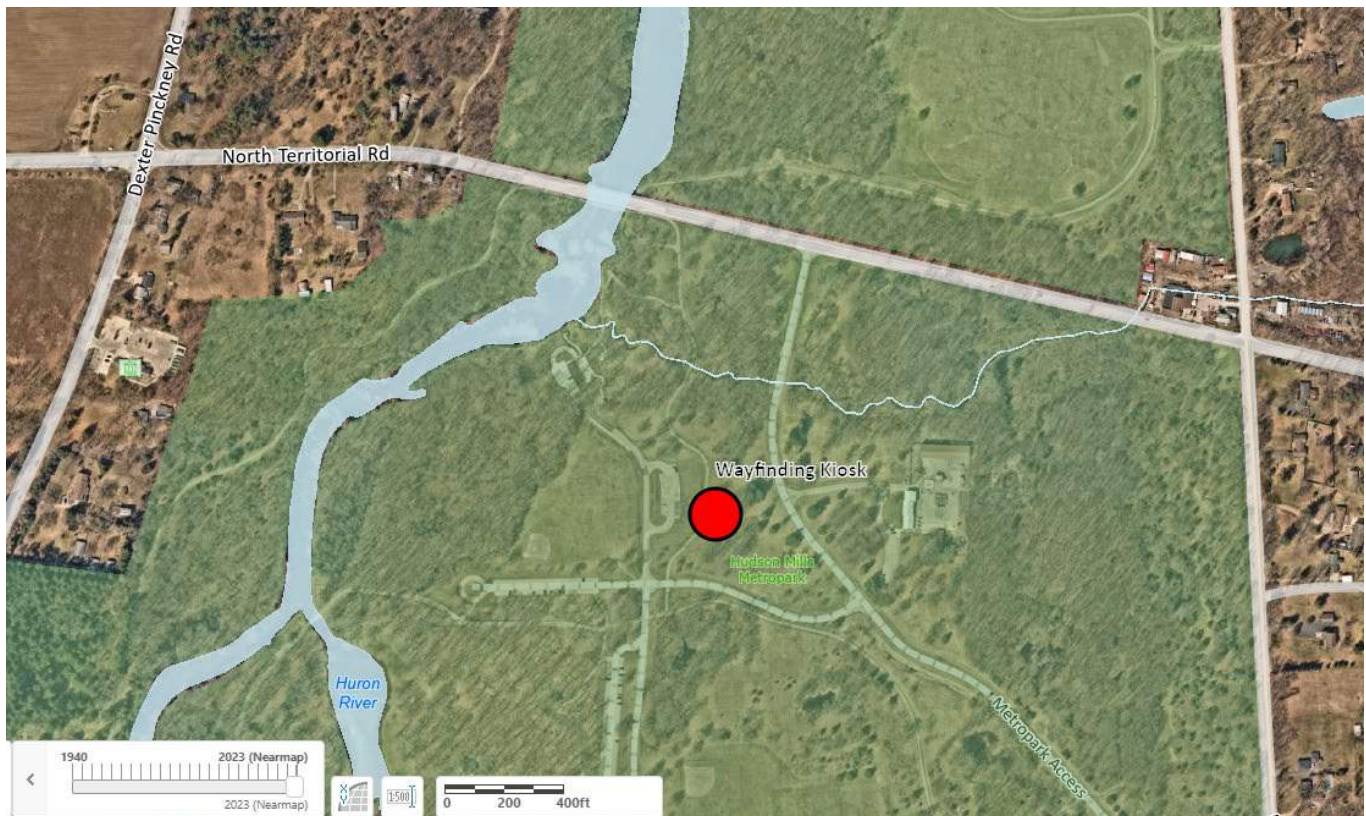
**WASHTENAW COUNTY PARKS AND RECREATION COMMISSION HURON  
CLINTON METROPOLITAN AUTHORITY  
BORDER-TO-BORDER TRAIL  
ANCILLARY TRAIL FEATURES  
DEVELOPMENT, REPAIR, MAINTENANCE AND USE AGREEMENT**

Exhibit 'A'

**Project: Title IX Interpretive Plaza – 2024 – Dexter-Huron Metropark – Approx. 2,500 SF**



**Project: Wayfinding Kiosks – 2024 – Dexter-Huron Metropark and Hudson Mills Metropark –  
Approx. 120 SF Each**



**Project: Wayfinding Kiosks – 2024 – Delhi – Approx. 120 SF**





# HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
From: Janet Briles, Chief of Planning & Development  
Project Title: EGLE Recycling Infrastructure Grant  
Date: May 9, 2024

## Action Requested: Motion to Approve

That the Board of Commissioners approve a resolution for EGLE Recycling grant program for the purchase of three (3) electric TORO Workman GTX Lifted Lithium Utility Vehicles and two (2) Big Belly recycling bins at Stony Creek, Kensington, Willow, and Oakwoods Metropark, as recommended by Chief of Planning and Development Janet Briles and staff.

**Fiscal Impact:** The proposed project total cost is estimated at \$ 72,600 with up to \$ 58,080 in grant funding. If awarded, matching funds of \$14,520 would be allocated in Capital Project Fund during the 2025 annual budget process.

**Background:** Recycling grants are administered by EGLE. HCMA’s proposed project will support the Metroparks transition from plastic-only to single-stream recycling. By transitioning from plastic-only to single-stream, it is anticipated that the recycling volume of the Metroparks will at least double. This project aims to invest in enhanced park infrastructure for recycling collection, while also reducing carbon emissions and promoting sustainability. The scope of work includes purchasing three (3) electric TORO Workman GTX Lifted Lithium Utility Vehicles and two (2) Big Belly recycling bins for use at our highest volume locations. The bins will be used at Kensington Metropark. The vehicles will be allocated across the three districts of the Metroparks.

## Application Timeline:

Deadline for submission..... May 17, 2024  
Notification of award..... TBD 2024

## Attachment: Grant Resolution

**HURON-CLINTON METROPOLITAN AUTHORITY  
13000 HIGH RIDGE DRIVE, BRIGHTON, MICHIGAN 48114**

**EGLE RECYCLING GRANT SUBMISSION FOR EXPANDING THE HURON-CLINTON METROPARKS  
RECYCLING INFRASTRUCTURE**

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**Resolution No. 2024-XX**

Motion made by:       Commissioner \_\_\_\_\_

Supported by:         Commissioner \_\_\_\_\_

**AT A MEETING OF THE BOARD OF COMMISSIONERS OF THE HURON-CLINTON METROPOLITAN AUTHORITY HELD ON MAY 9, 2024, THE BOARD ADOPTED THE FOLLOWING RESOLUTION:**

**WHEREAS**, the Huron-Clinton Metropolitan Authority supports the submission of an application titled, *Expanding the Huron- Clinton Metroparks Recycling Infrastructure: Evolving from Plastic Only to Single Stream*, to the EGLE Recycling Infrastructure grant program as administered by the Michigan Department of Environment, Great Lakes, and Energy; and

**WHEREAS**, the proposed improvements are identified in the Climate Action Plan for the Metroparks as a priority, adopted by the Board of Commissioners of the Authority at their regular meeting on October 12, 2023; and

**WHEREAS**, the Authority desires to support the Metroparks transition from plastic-only to single-stream recycling. By transitioning from plastic-only to single-stream, it is anticipated that the recycling volume of the Metroparks will at least double. This project aims to invest in enhanced park infrastructure for recycling collection, while also reducing carbon emissions and promoting sustainability.

**WHEREAS**, the Planning and Development Department, under the direction of the Director, has prepared a grant request for \$58,080 from the EGLE Recycling Infrastructure grant program to assist with the \$72,600 cost.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Huron-Clinton Metropolitan Authority does hereby authorize the commitment of \$14,520 in cash outlay, additional cash, and other sources of in-kind contributions as necessary, toward the completion of the proposed project during the 2025 fiscal years; and

**BE IT FURTHER RESOLVED** that the Huron-Clinton Metropolitan Authority hereby authorizes submission of a EGLE Recycling grant application to be made to the Michigan Department of Environment, Great Lakes, and Energy.

701200

AYES:       Commissioners:   \_\_\_\_\_

NAYS:       Commissioners:   \_\_\_\_\_

ABSTAIN:   Commissioners:   \_\_\_\_\_

ABSENT:     Commissioners:   \_\_\_\_\_

I hereby certify that the above is a true and correct copy of the Resolution adopted by the Huron-Clinton Metropolitan Authority, on May 9, 2024.

\_\_\_\_\_  
Micaela Vasquez, Recording Secretary



# HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners  
 From: Mike Henkel, Chief of Engineering Services  
 Subject: Lake St. Clair Electrical Load Study  
 Location: Lake St. Clair Metropark  
 Date: May 2, 2024

### Action Requested: Motion to Approve

That the Board of Commissioners approve the proposal dated April 8<sup>th</sup>, 2024, from Hubble, Roth and Clark, Inc., in the amount \$26,500.00 as recommended by Chief of Engineering Services, Mike Henkel and staff.

**Fiscal Impact:** The project is unbudgeted in the amount of \$26,500.00. Funding is available in the engineering professional services account to cover the cost.

**Background:** Discussions have started with DTE on the possibility of DTE supplying power within Lake St. Clair Metropark. In order for discussions to proceed DTE needs an electrical load sheet for each of the facilities. The attached proposal is to complete the load study which will reflect the existing electrical facility demand and any future additional power requirements. Currently the Metroparks is responsible for all internal electrical infrastructure to supply power to the individual facilities. The power is supplied by DTE at one connection point located by the nature center building. The Metroparks existing internal power infrastructure needs replacement. Currently there is a project to replace the service lines, entrance panels, and to relocate transformers that are currently located in some of the buildings. If an agreement can be reached with DTE then the electrical service and future maintenance would become DTE's responsibility up to the individual building transformers and or switchgears. If a transition occurs the Metroparks will still need to complete some work which would include conductor connections to relocated transformers and other associated items.

<u>Firm</u>	<u>Proposed hours and cost</u>
Hubbell, Roth, and Clark	\$26,500.00
Rauhorn	\$37,859.00
J Ranck	\$48,700.00

**Attachment:** Proposal From Hubble, Roth and Clark.



April 8, 2024

Huron-Clinton Metroparks  
13000 High Ridge Drive  
Brighton, MI 48114

Attn: Mr. Mike Henkel, Chief of Engineering Services

Re: Lake St. Clair Metropark  
DTE Load Study

HRC Job No. 20240271

Dear Mr. Henkel:

Per our discussion with Andrew Caulk on 4/1/24, HRC is pleased to present this proposal for electrical services to perform a site study and prepare load sheets and electrical one-line diagrams for each building and marina area at the Lake St. Clair Metropark. We will also participate in preliminary meetings with DTE as requested.

### **Project Background**

The Lake St. Clair Metropark is fed with a 4,800 Volt service from DTE, of which the park is responsible for serving the electrical needs of their entire site. The park's electrical distribution system consists of 18 separate 4,800 Volt transformers, associated primary switches or switchgear, and a 4,800 Volt duct bank system. Previously, HRC prepared design plans and specifications to replace the main 4,800 Volt switchgear and several original 4,800 Volt duct banks running through the Metropark, as they were at the end of their useful life and the park had been experiencing failures of the original cable. Due to the anticipated cost of the project, as well as the desire for HCMA to offload the responsibility of maintaining and distributing electricity through their park, HCMA contacted DTE to discuss taking over the primary service at the Metropark.

### **Scope of Services**

- ≡ Perform a field visit with HCMA personnel to review what each 4,800 Volt transformer feeds (building or area) and what specific loads each building or area contains. HRC expects the field visits to take place over 3-5 days.
  - We will be utilizing Arrow Point Electric as a subconsultant for the field work.
- ≡ Following the field visit(s), HRC will complete DTE's load sheet for each building or area, and sign.
- ≡ HRC will prepare an electrical one-line diagram for each building or area at the park.
- ≡ We will provide a site plan utilizing existing surveys/topo/satellite imagery from previous projects for DTE.
- ≡ HRC will submit these deliverables to HCMA for their signatures and submittal to DTE for engineering review.
- ≡ Following DTE engineering review, we will attend up to three (3) onsite or virtual meetings with DTE to discuss the project and next steps.

### **Budget**

- ≡ HRC will provide the above scope of service on a time and materials basis, not to exceed **\$26,500**, in accordance with our current rate table with HCMA.

### **Project Plan/Schedule**

- ≡ Upon notice to proceed, we will schedule the field visits with HCMA personnel.
- ≡ Following the field visits, we will prepare the load letters and one-line diagrams within 3 weeks.

- Following the response from DTE, we will attend onsite or virtual meetings with DTE to discuss next steps as necessary.

**Clarifications**

- We intend to utilize existing survey/site plans. Additional site survey or development of a new site plan is not included.
- HRC has not included any design engineering services. HRC welcomes the opportunity to provide these services at a later date upon HCMA's request.

We appreciate the opportunity to continue to work with HCMA. We will await your approval and acceptance to proceed with the efforts.

If you have any questions or require any additional information, please contact the undersigned.

Very truly yours,

HUBBELL, ROTH & CLARK, INC.



Roland N. Alix, PE  
Principal/Vice President



Michael J. Roskelley, P.E  
Electrical Department Manager

pc: HRC; File

Attachment – 2024 Rate Table

Accepted By:

Signature: \_\_\_\_\_

Written Name: \_\_\_\_\_

Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Hubbell, Roth & Clark, Inc.

2023 Hourly Rate Schedule

Prepared for:

Huron Clinton Metropolitan Authority (HCMA)

<u>Category</u>	<u>Billable Rates</u>	
Principal	150.00	- 206.00
Sr. Associate/Managing Engineer	168.00	- 206.00
Associate/Managing Engineer	134.00	- 172.00
Manager	119.00	- 168.00
Supervisor	104.00	- 144.00
Sr. Project Engineer/Architect/Surveyor	135.00	- 167.00
Project Engineer/Architect/Surveyor	113.00	- 150.00
Staff Engineer/Architect/Surveyor	108.00	- 114.00
Senior Project Analyst	128.00	- 149.00
Project Analyst	102.00	- 115.00
Staff Analyst	99.00	- 106.00
Graduate Engineer/Architect I/II	78.00	- 110.00
Technical Specialist	111.00	- 152.00
Sr Designer	128.00	- 137.00
Designer	120.00	- 132.00
Cadd Technician	60.00	- 121.00
Sr. Survey Office Technician	112.00	- 112.00
Survey Party Chief	87.00	- 127.00
Survey - Field Technician	65.00	- 69.00
Project Representatives	104.00	- 147.00
Sr. Construction Observer	75.00	- 102.00
Construction Observer I/II	59.00	- 83.00
Construction - Office Technician	75.00	- 84.00
Testing Coordinator	89.00	- 89.00
Testing Technician	60.00	- 76.00
Administrative Support**	60.00	- 133.00

Rates will remain firm for years 2023 and 2024

Billable rates for Hubbell, Roth & Clark, Inc. include Unemployment and Payroll taxes, contributions for Social Security, Retirement benefits, Medical and Life insurance benefits, normal printing cost, telephones, fax, computer time, mileage, other overhead costs and profit.

\*\* This Category includes Computer, Reproduction and Administrative Staff.

**HURON-CLINTON METROPARKS MONTHLY STATISTICS**

**April, 2024**

PARK	MONTHLY VEHICLE ENTRIES				MONTHLY TOLL REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	36,289	33,078	34,391	6%	\$ 183,064	\$ 175,419	\$ 177,183	3%
Wolcott Mill	3,293	5,403	4,483	-27%	\$ 4,994	\$ 11,045	\$ 8,694	-43%
Stony Creek	45,380	45,194	47,242	-4%	\$ 239,744	\$ 273,467	\$ 269,836	-11%
Indian Springs	8,617	8,828	8,776	-2%	\$ 50,139	\$ 58,003	\$ 53,015	-5%
Kensington	78,372	70,085	67,383	16%	\$ 355,779	\$ 309,866	\$ 304,196	17%
Huron Meadows	8,972	8,962	9,092	-1%	\$ 3,905	\$ 4,722	\$ 4,187	-7%
Hudson Mills	19,540	20,309	20,131	-3%	\$ 46,156	\$ 54,423	\$ 52,960	-13%
Lower Huron/Willow/Oakwoods	47,837	43,659	50,751	-6%	\$ 81,162	\$ 75,409	\$ 76,813	6%
Lake Erie	26,024	25,007	23,225	12%	\$ 116,627	\$ 110,961	\$ 99,239	18%
<b>Monthly TOTALS</b>	<b>274,324</b>	<b>260,525</b>	<b>265,473</b>	<b>3%</b>	<b>\$ 1,081,570</b>	<b>\$ 1,073,315</b>	<b>\$ 1,046,123</b>	<b>3%</b>

PARK	Y-T-D VEHICLE ENTRIES				Y-T-D TOLL REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	98,362	88,554	103,948	-5%	\$ 443,382	\$ 397,461	\$ 484,010	-8%
Wolcott Mill	9,942	13,691	12,956	-23%	\$ 12,605	\$ 13,234	\$ 12,828	-2%
Stony Creek	119,800	115,389	130,545	-8%	\$ 638,772	\$ 629,865	\$ 726,603	-12%
Indian Springs	19,859	18,441	20,774	-4%	\$ 101,754	\$ 102,156	\$ 117,413	-13%
Kensington	199,919	188,101	206,601	-3%	\$ 870,361	\$ 769,434	\$ 909,561	-4%
Huron Meadows	22,321	22,739	28,487	-22%	\$ 26,658	\$ 30,609	\$ 41,652	-36%
Hudson Mills	59,342	58,350	63,769	-7%	\$ 139,504	\$ 142,912	\$ 169,624	-18%
Lower Huron/Willow/Oakwoods	147,818	142,961	156,062	-5%	\$ 179,250	\$ 173,044	\$ 203,192	-12%
Lake Erie	53,593	50,990	54,163	-1%	\$ 247,388	\$ 212,497	\$ 232,168	7%
<b>Monthly TOTALS</b>	<b>730,956</b>	<b>699,216</b>	<b>777,306</b>	<b>-6%</b>	<b>\$ 2,659,674</b>	<b>\$ 2,471,212</b>	<b>\$ 2,897,051</b>	<b>-8%</b>

PARK	MONTHLY PARK REVENUE				Y-T-D PARK REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	\$ 249,628	\$ 214,652	\$ 259,078	-4%	\$ 731,520	\$ 492,041	\$ 669,571	9%
Wolcott Mill	\$ 7,465	\$ 19,306	\$ 17,952	-58%	\$ 33,943	\$ 41,294	\$ 46,475	-27%
Stony Creek	\$ 483,121	\$ 502,272	\$ 485,463	0%	\$ 992,720	\$ 938,643	\$ 1,030,831	-4%
Indian Springs	\$ 183,264	\$ 182,027	\$ 162,022	13%	\$ 276,779	\$ 247,386	\$ 258,160	7%
Kensington	\$ 545,762	\$ 480,095	\$ 464,857	17%	\$ 1,289,126	\$ 1,111,713	\$ 1,243,931	4%
Huron Meadows	\$ 151,480	\$ 116,627	\$ 99,177	53%	\$ 244,994	\$ 176,834	\$ 192,281	27%
Hudson Mills	\$ 137,478	\$ 127,404	\$ 118,601	16%	\$ 275,385	\$ 243,715	\$ 261,198	5%
Lower Huron/Willow/Oakwoods	\$ 186,060	\$ 152,736	\$ 150,417	24%	\$ 353,738	\$ 286,082	\$ 303,203	17%
Lake Erie	\$ 209,701	\$ 218,864	\$ 193,056	9%	\$ 397,107	\$ 331,380	\$ 345,937	15%
<b>Y-T-D TOTALS</b>	<b>\$ 2,153,960</b>	<b>\$ 2,013,983</b>	<b>\$ 1,950,625</b>	<b>10%</b>	<b>\$ 4,595,312</b>	<b>\$ 3,869,088</b>	<b>\$ 4,351,586</b>	<b>6%</b>

District	Y-T-D Vehicle Entries by Management Unit				Y-T-D Total Revenue by Management Unit			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Eastern	228,104	217,634	247,449	-8%	1,758,183	1,471,978	1,746,877	1%
Western	301,441	287,631	319,631	-6%	2,086,284	1,779,648	1,955,570	7%
Southern	201,411	193,951	210,226	-4%	750,845	617,462	649,140	16%

**HURON-CLINTON METROPARKS MONTHLY STATISTICS**

**April, 2024**

GOLF THIS MONTH	MONTHLY ROUNDS				MONTHLY REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Stony Creek	3,637	3,268	2,913	25%	\$ 126,842	\$ 109,756	\$ 99,215	28%
Indian Springs	3,390	3,472	3,124	9%	\$ 119,661	\$ 112,394	\$ 95,492	25%
Kensington	3,641	3,493	3,657	0%	\$ 126,266	\$ 116,900	\$ 110,781	14%
Huron Meadows	3,922	3,816	3,275	20%	\$ 146,210	\$ 111,271	\$ 93,980	56%
Hudson Mills	2,779	2,559	2,343	19%	\$ 81,224	\$ 62,702	\$ 55,326	47%
Willow	2,682	1,956	2,078	29%	\$ 86,068	\$ 49,711	\$ 55,589	55%
Lake Erie	2,388	2,695	2,600	-8%	\$ 75,179	\$ 81,627	\$ 73,874	2%
Total Regulation	22,439	21,259	19,991	12%	\$ 761,450	\$ 644,361	\$ 584,256	30%
LSC Par 3	217	170	267	-19%	\$ 1,722	\$ 1,462	\$ 2,547	-32%
LSC Foot Golf	7	22	16	-57%	\$ 68	\$ 194	\$ 113	-40%
<b>Total Golf</b>	<b>22,663</b>	<b>21,451</b>	<b>20,274</b>	<b>12%</b>	<b>\$ 763,240</b>	<b>\$ 646,017</b>	<b>\$ 586,917</b>	<b>30%</b>

GOLF Y-T-D	GOLF ROUNDS Y-T-D				GOLF REVENUE Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Stony Creek	3,847	3,268	3,125	23%	\$ 133,049	\$ 109,756	\$ 101,738	31%
Indian Springs	3,796	3,495	3,296	15%	\$ 134,177	\$ 113,871	\$ 101,238	33%
Kensington	4,957	3,493	3,845	29%	\$ 173,160	\$ 118,753	\$ 115,628	50%
Huron Meadows	5,349	3,840	3,389	58%	\$ 200,072	\$ 113,664	\$ 99,428	101%
Hudson Mills	3,403	2,567	2,414	41%	\$ 97,530	\$ 63,241	\$ 58,230	67%
Willow	3,864	1,956	2,180	77%	\$ 126,556	\$ 49,711	\$ 58,935	115%
Lake Erie	3,629	2,701	2,697	35%	\$ 112,800	\$ 81,909	\$ 76,915	47%
Total Regulation	28,845	21,320	20,948	38%	\$ 977,344	\$ 650,905	\$ 612,111	60%
LSC Par 3	217	170	267	-19%	\$ 1,722	\$ 1,462	\$ 2,547	-32%
LSC Foot Golf	7	22	16	-57%	\$ 68	\$ 194	\$ 113	-40%
<b>Total Golf</b>	<b>29,069</b>	<b>21,512</b>	<b>21,231</b>	<b>37%</b>	<b>\$ 979,134</b>	<b>\$ 652,561</b>	<b>\$ 614,772</b>	<b>59%</b>

AQUATICS THIS MONTH	PATRONS THIS MONTH				MONTHLY REVENUE			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 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	\$ 400	\$ 133	1250%
Lower Huron	0	0	0	-	\$ -	\$ -	\$ -	-
Willow	0	0	0	-	\$ -	\$ -	\$ -	-
Lake Erie	0	0	0	-	\$ -	\$ -	\$ -	-
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>\$ 1,800</b>	<b>\$ 400</b>	<b>\$ 133</b>	<b>1250%</b>

AQUATICS Y-T-D	PATRONS Y-T-D				REVENUE Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St. Clair	0	0	0	-	\$ -	\$ -	\$ -	-
Stony Creek Rip Slide	0	0	0	-	\$ -	\$ -	\$ -	-
KMP Splash	0	0	0	-	\$ 3,060	\$ 1,200	\$ 400	665%
Lower Huron	0	0	0	-	\$ -	\$ -	\$ -	-
Willow	0	0	0	-	\$ -	\$ -	\$ 67	-
Lake Erie	0	0	0	-	\$ -	\$ -	\$ -	-
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>\$ 3,060</b>	<b>\$ 1,200</b>	<b>\$ 467</b>	<b>556%</b>

HURON-CLINTON METROPARKS MONTHLY STATISTICS

April, 2024

PARK	Seasonal Activities this Month				Monthly Revenue			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
<b>Lake St. Clair</b>								
Welsh Center	5	4	3	67%	\$ 5,800	\$ 4,500	\$ 7,067	-18%
Shelters	52	56	53	-1%	\$ 11,965	\$ 10,975	\$ 12,355	-3%
Boat Launches	233	272	286	-18%	\$ -	\$ -	\$ -	-
Marina	1	0	1	-25%	\$ 34	\$ 4,000	\$ 2,527	-99%
Mini-Golf	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Stony Creek</b>								
Disc Golf Daily	733	599	1,429	-49%	\$ 2,393	\$ 1,905	\$ 4,707	-49%
Disc Golf Annual	17	39	38	-56%	\$ 1,020	\$ 2,320	\$ 2,213	-54%
Total Disc Golf	750	638	1,467	-49%	\$ 3,413	\$ 4,225	\$ 6,920	-51%
Shelters	74	61	71	5%	\$ 16,762	\$ 13,650	\$ 15,860	6%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Indian Springs</b>								
Shelters	7	7	8	-13%	\$ 1,050	\$ 1,375	\$ 1,508	-30%
Event Room	4	3	3	20%	\$ 11,100	\$ 8,400	\$ 9,067	22%
<b>Kensington</b>								
Disc Golf Daily	2,158	2,312	2,680	-19%	\$ 6,956	\$ 7,091	\$ 8,104	-14%
Disc Golf Annual	53	113	93	-43%	\$ 3,140	\$ 6,540	\$ 5,500	-43%
Total Disc Golf	2,211	2,425	2,773	-20%	\$ 10,096	\$ 13,631	\$ 13,604	-26%
Shelters	68	73	71	-4%	\$ 14,000	\$ 15,863	\$ 15,713	-11%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Huron Meadows</b>								
Shelters	7	5	6	17%	\$ 1,300	\$ 600	\$ 1,000	30%
<b>Hudson Mills</b>								
Disc Golf Daily	1,115	500	623	79%	\$ 3,345	\$ 1,500	\$ 1,870	79%
Disc Golf Annual	27	27	22	25%	\$ 1,520	\$ 1,700	\$ 1,300	17%
Total Disc Golf	1,142	527	645	77%	\$ 4,865	\$ 3,200	\$ 3,170	53%
Shelters	16	15	29	-44%	\$ 2,800	\$ 3,000	\$ 4,833	-42%
Canoe Rental	0	-	0	-	\$ -	\$ -	\$ -	-
<b>Lower Huron / Willow / Oakwoods</b>								
Disc Golf Daily	24	47	103	-77%	\$ 72	\$ 141	\$ 312	-77%
Disc Golf Annual	0	3	3	-	\$ -	\$ 180	\$ 153	-
Total Disc Golf	24	50	106	-77%	\$ 72	\$ 321	\$ 465	-85%
Shelters	56	50	49	14%	\$ 11,600	\$ 10,900	\$ 10,092	15%
<b>Lake Erie</b>								
Shelters	8	8	7	9%	\$ 1,700	\$ 1,700	\$ 1,500	13%
Boat Launches	3,956	3,722	2,841	39%	\$ -	\$ -	\$ -	-
Marina	0	0	0	-	\$ 17,556	\$ 25,294	\$ 21,718	-19%

HURON-CLINTON METROPARKS MONTHLY STATISTICS

April, 2024

PARK	Seasonal Activities Y-T-D				Seasonal Revenue Y-T-D			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
<b>Lake St. Clair</b>								
Welsh Center	28	16	15	91%	\$ 35,600	\$ 20,600	\$ 26,950	32%
Shelters	145	156	138	5%	\$ 32,228	\$ 34,313	\$ 30,003	7%
Boat Launches	291	329	349	-17%	\$ -	\$ -	\$ -	-
Marina	1	0	1	-25%	\$ 34	\$ 4,000	\$ 3,860	-99%
Mini-Golf	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Stony Creek</b>								
Disc Golf Daily	733	599	2,355	-69%	\$ 2,393	\$ 1,905	\$ 7,685	-69%
Disc Annual	56	69	87	-36%	\$ 3,360	\$ 4,120	\$ 5,100	-34%
Total Disc Golf	789	668	2,442	-68%	\$ 5,753	\$ 6,025	\$ 12,785	-55%
Shelters	205	179	179	15%	\$ 46,125	\$ 40,462	\$ 40,227	15%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
Boat Launches	93	152	143	-35%	\$ -	\$ -	\$ -	-
<b>Indian Springs</b>								
Shelters	21	20	20	5%	\$ 3,000	\$ 3,525	\$ 3,683	-19%
Event Room	12	9	12	0%	\$ 28,000	\$ 23,200	\$ 30,750	-9%
<b>Kensington</b>								
Disc Golf Daily	3,251	2,966	4,425	-27%	\$ 11,069	\$ 9,093	\$ 14,878	-26%
Disc Annual	158	198	201	-22%	\$ 9,300	\$ 11,560	\$ 11,840	-21%
Total Disc Golf	3,409	3,164	4,627	-26%	\$ 20,369	\$ 20,653	\$ 26,718	-24%
Shelters	211	188	181	16%	\$ 43,838	\$ 43,363	\$ 40,608	8%
Boat Rental	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Huron Meadows</b>								
Shelters	14	11	15	-9%	\$ 2,600	\$ 1,600	\$ 2,767	-6%
<b>Hudson Mills</b>								
Disc Golf Daily	2,251	1,216	1,601	41%	\$ 6,753	\$ 3,648	\$ 4,803	41%
Disc Annual	121	99	83	45%	\$ 6,760	\$ 5,880	\$ 4,893	38%
Total Disc Golf	2,372	1,315	1,684	41%	\$ 13,513	\$ 9,528	\$ 9,696	39%
Shelters	47	41	54	-13%	\$ 8,300	\$ 7,700	\$ 9,567	-13%
Canoe Rental	0	0	0	-	\$ -	\$ -	\$ -	-
<b>Lower Huron / Willow / Oakwoods</b>								
Disc Golf Daily	144	170	297	-51%	\$ 432	\$ 510	\$ 992	-56%
Disc Annual	3	8	9	-65%	\$ 160	\$ 440	\$ 473	-66%
Total Disc Golf	147	178	305	-52%	\$ 592	\$ 950	\$ 1,465	-60%
LH Shelters	154	163	125	23%	\$ 31,700	\$ 33,075	\$ 27,467	15%
<b>Lake Erie</b>								
Shelters	24	13	14	76%	\$ 4,950	\$ 2,800	\$ 2,933	69%
Boat Launches	5,835	4,981	3,651	60%	\$ -	\$ -	\$ -	-
Marina	0	0	0	-	\$ 31,634	\$ 33,444	\$ 35,846	-12%

HURON-CLINTON METROPARKS MONTHLY STATISTICS

April, 2024

INTERPRETIVE FACILITIES								
PARK	Monthly Patrons Served				YTD Patrons Served			
	(total program 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	17,302	17,302	17,302	0%	46,433	36,531	36,701	27%
Wolcott Mill	0	3,093	1,483	-	6,630	10,197	7,590	-13%
Wolcott Farm	6,557	9,013	7,169	-9%	14,820	13,931	12,970	14%
Stony Creek	6,690	15,197	12,436	-46%	30,871	43,634	39,195	-21%
Eastern Mobile Center	3,975	3,601	3,564	12%	5,472	4,939	4,668	17%
Indian Springs	4,392	5,267	4,569	-4%	12,843	12,558	12,114	6%
Kens NC	26,700	28,103	27,696	-4%	91,295	93,569	93,160	-2%
Kens Farm	26,241	22,318	25,542	3%	65,177	59,274	64,528	1%
Western Mobile Center	1,411	866	1,079	31%	3,190	3,576	3,113	2%
Hudson Mills	3,879	4,215	4,051	-4%	13,900	13,982	13,827	1%
Oakwoods	15,289	14,180	13,536	13%	49,833	46,316	45,413	10%
Lake Erie	17,495	16,636	15,890	10%	55,599	50,402	52,314	6%
Southern Mobile Center	18,870	1,562	3,256	480%	11,961	4,893	7,057	69%
Totals	148,801	141,353	137,573	8%	408,024	393,802	392,648	4%

PARK	Monthly Revenue				YTD Revenue			
	Current	Previous	Prev 3 Yr Avg	Change from Average	Current	Previous	Prev 3 Yr Avg	Change from Average
Lake St Clair	\$ 3,692	\$ 7,989	\$ 2,793	32%	\$ 10,122	\$ 13,967	\$ 7,043	44%
Wolcott Mill	\$ (4,408)	\$ 70	\$ 23	-18991%	\$ 1,020	\$ 1,873	\$ 1,970	-48%
Wolcott Farm	\$ 5,064	\$ 2,533	\$ 1,167	334%	\$ 12,860	\$ 13,224	\$ 5,702	126%
Wagon Rides	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Livestock/Produce	\$ 1,309	\$ 5,953	\$ 4,587	-71%	\$ 6,779	\$ 14,092	\$ 13,094	-48%
FARM TOTAL	\$ 6,373	\$ 8,486	\$ 5,754	11%	\$ 19,639	\$ 27,316	\$ 18,797	4%
Stony Creek	\$ 2,827	\$ (291)	\$ 123	2205%	\$ 13,038	\$ 4,337	\$ 3,449	278%
Eastern Mobile Center	\$ 1,103	\$ 1,025	\$ 458	141%	\$ 5,655	\$ 3,715	\$ 2,243	152%
Indian Springs	\$ 1,314	\$ 1,855	\$ 870	51%	\$ 9,848	\$ 4,634	\$ 3,974	148%
Kens NC	\$ 5,755	\$ 8,701	\$ 3,003	92%	\$ 16,498	\$ 21,672	\$ 8,967	84%
Kens Farm	\$ 3,923	\$ 4,779	\$ 2,217	77%	\$ 25,015	\$ 30,557	\$ 20,398	23%
Wagon Rides	\$ 1,643	\$ 2,105	\$ 735	124%	\$ 2,186	\$ 4,124	\$ 2,442	-10%
Livestock/Produce	\$ -	\$ -	\$ 133	-	\$ 645	\$ -	\$ 133	384%
FARM TOTAL	\$ 5,566	\$ 6,884	\$ 3,085	80%	\$ 27,846	\$ 34,681	\$ 22,973	21%
Western Mobile Center	\$ 690	\$ (75)	\$ -	-	\$ 3,554	\$ 4,693	\$ 2,914	22%
Hudson Mills	\$ 2,268	\$ 3,092	\$ 1,178	93%	\$ 12,085	\$ 14,017	\$ 6,933	74%
Oakwoods	\$ 1,306	\$ 491	\$ 220	493%	\$ 3,599	\$ 2,249	\$ 2,005	79%
Lake Erie	\$ 871	\$ 1,550	\$ 565	54%	\$ 3,347	\$ 3,458	\$ 1,994	68%
Southern Mobile Center	\$ 2,350	\$ 1,939	\$ 646	264%	\$ 5,265	\$ 5,988	\$ 3,477	51%
Totals	\$ 29,707	\$ 41,715	\$ 18,693	59%	\$ 131,516	\$ 142,600	\$ 86,739	52%



BREAKDOWN OF ATTENDANCE	ON-SITE Programs and Attendance				OFF-SITE Programs and Attendance			
	CURRENT YEAR		PREVIOUS YEAR		CURRENT YEAR		PREVIOUS YEAR	
	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
Lake St Clair	37	363	37	363	1	9	1	9
Wolcott Mill	-	-	2	36	-	-	-	-
Wolcott Farm	102	1,338	54	1,366	2	812	5	2,472
Stony Creek	77	1,564	54	1,170	-	126	-	27
Eastern Mobile Center					36	3,694	30	3,496
Indian Springs	3	267	8	656	-	-	-	-
Kens NC	56	1,479	22	736	-	-	3	49
Kens Farm	132	3,273	120	2,950	-	-	4	60
Western Mobile Center					53	1,411	46	866
Hudson Mills	8	379	7	715	-	-	-	-
Oakwoods	15	519	17	384	8	750	6	366
Lake Erie	28	640	16	612	2	645	-	-
Southern Mobile Center					56	6,909	40	1,562
<b>Totals</b>	<b>458</b>	<b>9,822</b>	<b>337</b>	<b>8,988</b>	<b>158</b>	<b>14,356</b>	<b>135</b>	<b>8,907</b>

BREAKDOWN OF ATTENDANCE	OTHER VISITORS (Non-programs)	
	Current	Previous
Lake St Clair	5,666	5,666
Wolcott Mill	-	3,057
Wolcott Farm	4,407	5,175
Stony Creek	5,000	14,000
Indian Springs	4,125	4,611
Kens NC	25,221	27,318
Kens Farm	22,968	19,308
Hudson Mills	3,500	3,500
Oakwoods	14,020	13,430
Lake Erie	16,210	16,024
<b>Totals</b>	<b>101,117</b>	<b>112,089</b>

"ON-SITE" - Statistics includes both programs offered to the public and programs offered to school and scout groups.

"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.