Agenda

Huron-Clinton Metropolitan Authority
Board of Commission Meeting
May 14, 2026 – 1:00 p.m.
Indian Springs Metropark and via Zoom (for the public)

https://metroparks.zoom.us/j/85351260223

Meeting ID: 853 5126 0223 / Passcode: 512836
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 9, 2026 Regular Meeting & Closed Session Minutes

5. Approval – May 14, 2026 Full Agenda

Consent Agenda

6. **Approval – May 14, 2026 Consent Agenda**
   - **A.** Approval – April 2026 Financial Statements **pg. #8**
   - **B.** Approval – April 2026 Appropriation Adjustments **pg. #67**
   - **C.** Report – Monthly Major Maintenance **pg. #69**
   - **D.** Report – Monthly Capital Project Fund **pg. #71**
   - **E.** Purchases
     1. Report - Total spend and vendor locations **pg. #73**
     2. Report - Purchases over $10k/under $25k **pg. #75**
     3. Approval – Cooperative Purchase of one Kubota Tractor **pg. #77**
     4. Approval - PACM Survey - Contract Award **pg. #78**
   - **F.** Department Updates
     1. Report – Interpretive Services Update **pg. #79**
     2. Report – DEI Update **pg. #96**
     3. Report – Marketing Update **pg. #104**
     4. Report - Planning and Development Update **pg. #113**
     5. Report – Natural Resources Update **pg. #129**
   - **G.** Approval – Metroparks Summer Swim Lesson Partners – Friends of Rutherford Pool **pg. #138**
   - **H.** Presentation – Legislative Event Report **pg. #139**

Regular Agenda

7. **Closed Session –** to consider material exempt from discussion or disclosure by state or federal statute, pursuant to section 8(h) of the Open Meetings Act.

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.

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9. **Reports**
    - **A. Administrative**
        1. Report – State Park Saunas Pilot Partnership **pg. #146**
    - **B. Financial Department**
        1. Approval - 2025 Pension Valuation, GASB 67/68 and 2026 Contribution **pg. #147**
        2. Approval – 2025 Retiree Health Care Trust Valuation, GASB 74/75, 2026 Contribution **pg. #199**
        3. Report – Monthly Financial Report **pg. #255**
    - **C. Engineering**
        1. Approval – Lake St Clair Office Administration/Concession Building Roof Replacement **pg. #268**
        2. Approval – Change Order #5 Authorization – Lake Erie Wave Pool Renovation **pg. #269**
        3. Approval – Proposal Kensington Golf Course Electrical Design Services **pg. #271**
10. Public Participation
11. Other Business
12. Leadership Update
13. Commissioner Comments
14. Motion to Adjourn

The next regular Metroparks Board meeting will take place
Thursday June 11, 2026 – 1:00 p.m.
Stony Creek Metropark

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Huron-Clinton Metropolitan Authority
Board of Commission Meeting Minutes
April 9, 2026 – 1:00 p.m.
Willow Metropark

A regular meeting of the Huron-Clinton Metropolitan Authority's Board of Commissioners was held on Thursday, April 9, 2026 at Willow Metropark.

Commissioners Present:

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

Staff Officers Present:

Chief Executive Officer	Amy McMillan
Chief Operating Officer	Mike Lyons
Chief Financial Officer	Shedreka Miller

Others:

Miller, Canfield, Paddock & Stone	Steve Mann

Absent: Tiffany Taylor

1. **Call to Order**
   Commissioner Rea called the meeting to order at 1:00pm.

2. **Chairman's Statement**
   None

3. **Public Participation**
   None

4. **Approval – March 12, 2026 Regular Meeting & Closed Session Minutes**
   Motion by Commissioner Pontoni, support from Commissioner Parker that the Board of Commissioners approve the regular meeting and closed session minutes as submitted.

   Motion carried unanimously.

5. **Approval – April 9, 2026 Full Agenda**
   Motion by Commissioner Pontoni, support from Commissioner Marans that the Board of Commissioners approve the full agenda as submitted.

   Motion carried unanimously.

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Consent Agenda

6. **Approval – April 9, 2026 Consent Agenda**
   Motion by Commissioner Quadrozzi, support from Commissioner Marans that the Board of Commissioners approve the consent agenda as submitted.

   Motion carried unanimously.

Regular Agenda

7. **Closed Session for CEO Evaluation**
   Motion by Commissioner Marans, support from Commissioner Quadrozzi to convene in closed session for the purpose of discussing material exempt from discussion or disclosure by state of federal statutes.

   Roll Call Vote:
   Voting Yes: Quadrozzi, Rea, Marans, Parker, Bolin, Pontoni
   Voting No: None
   Absent: Taylor

   Motion carried unanimously.

   Commissioner Quadrozzi stated Chief Executive Officer Amy McMillan does an extraordinary great job and we are all so appreciative. Quadrozzi stated McMillan is compensated below to comparables. Quadrozzi recommends a 9% base salary increase.

   Commissioner Parker stated employees received 3% increase and step increase, which is about a 6% increase in total, so 9% is representative of what we should give the CEO.

   Commissioner Rea thanked Chief Executive Officer Amy McMillan for her commitment to HCMA and the continued effectiveness as the CEO. Rea stated we want to invest in all our employees, including the CEO.

   Motion by Commissioner Marans, support by Commissioner Pontoni to increase base salary by 9% retroactive to January 2026.

   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 Pontoni, support from Commissioner Parker to convene in closed session for the purpose of discussing material exempt from discussion or disclosure by state of federal statutes.

   Roll Call Vote:
   Voting Yes: Quadrozzi, Rea, Marans, Parker, Bolin, Pontoni
   Voting No: None
   Absent: Taylor

   Motion carried unanimously.

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Motion by Commissioner Quadrozzi, support from Commissioner Pontoni to approve the 2nd addendum to purchase and sale agreement with City of Flat Rock.

Motion by Commissioner Bolin, support from Commissioner Quadrozzi to approve the proposed settlement agreement with Esch family and to include the closing of related documents with Washtenaw County, Dexter Township and HWPI.

9. Reports

A. Administrative

1. Report – 2025 Annual Programs and Events Report

Discussion: Metroparks staff presented the 2025 Annual Programs and Events Report.

Motion by Commissioner Pontoni, support from Commissioner Parker that the Board of Commissioners receive and file the 2025 Annual Programs and Events Report 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 Quadrozzi, 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 – Interpretive Services Update**
2. **Report – DEI Update**
3. **Report – Marketing Update**
4. **Report - Planning and Development Update**

Motion by Commissioner Quadrozzi, support from Commissioner Pontoni that the Board of Commissioners receive and file items C1-4 submitted.

Motion carried unanimously.

D. Engineering

1. Approval – Change order Electrical Services Upgrade, Lake St. Clair

Discussion: Chief of Engineering Services, Mike Henkel presented the Change order Electrical Services Upgrade, Lake St. Clair

Motion by Commissioner Pontoni, support from Commissioner Quadrozzi that the Board of Commissioners approve the Change order Electrical Services Upgrade, Lake St. Clair as submitted.

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Motion carried unanimously.

2. **Approval - Canoe and Kayak Launch Renovations, Delhi**
   Discussion: Chief of Engineering Services, Mike Henkel presented the Canoe and Kayak Launch Renovations, Delhi.

   Motion by Commissioner Bolin, support from Commissioner Quadrozzi that the Board of Commissioners approve the Canoe and Kayak Launch Renovations, Delhi as submitted.

   Motion carried unanimously.

3. **Approval - Greening the Parking Lot, Lake St. Clair**
   Discussion: Chief of Engineering Services, Mike Henkel presented the Greening the Parking Lot, Lake St. Clair.

   Motion by Commissioner Parker, support from Commissioner Pontoni that the Board of Commissioners approve the Greening the Parking Lot, Lake St. Clair as submitted.

   Motion carried unanimously.

4. **Approval - Reaffirm Change Order Authorization - DTE Transformer Modification, Lake St. Clair**
   Discussion: Chief of Engineering Services, Mike Henkel presented the Reaffirm Change Order Authorization - DTE Transformer Modification, Lake St. Clair.

   Motion by Commissioner Quadrozzi, support from Commissioner Parker that the Board of Commissioners approve the Reaffirm Change Order Authorization - DTE Transformer Modification, Lake St. Clair as submitted.

   Motion carried unanimously.

5. **Approval - Pipe and Surge Tank Repairs, Lower Huron**
   Discussion: Chief of Engineering Services, Mike Henkel presented the Pipe and Surge Tank Repairs, Lower Huron.

   Motion by Commissioner Bolin, support from Commissioner Marans that the Board of Commissioners approve the Pipe and Surge Tank Repairs, Lower Huron Clair as submitted.

   Motion carried unanimously.

10. Public Participation

None

11. Other Business

Chief Executive Officer Amy McMillan reminded the board of commissioners that we are hosting a legislative engagement in Lansing.

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12. Leadership Update

Chief Executive Officer Amy McMillan thanked the board for their confidence and support and opportunity to be part of the Metroparks team.

13. Commissioner Comments

Commissioner Parker stated he hopes that we can schedule an appointment with the new mayor of Detroit to provide an update.

14. Motion to Adjourn

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

The meeting adjourned at 3:01pm.

Respectfully submitted,

Micaela Vasquez

Micaela Vasquez
Executive Services Administrator

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HURON-CLINTON METROPOLITAN AUTHORITY

General Fund
Changes in Fund Balance

	Original 2026 Budget	Amended 2026 Budget	04/30/2026	Prior Year 04/30/2025	Difference	% Change	2026 Remaining Balance
Revenues							
Property taxes	$ 43,740,602	$ 43,959,629	$ 43,959,629	$ 42,181,459	$ 1,778,171	4.22%	$ -
Park operations	25,911,797	25,911,797	4,346,489	4,753,305	(406,816)	-8.56%	21,565,308
Administrative Office operations	59,402	62,977	32,737	146,091	(113,355)	-77.59%	30,240
Grants	72,500	87,500	15,000	6,890	8,110	117.71%	72,500
State Sources	733,706	787,211	787,413	45,000	742,413	1649.81%	(202)
Donations	-	6,622	23,951	19,444	4,507	23.18%	(17,329)
Foundation Support	8,820	2,500	6,317	18,182	(11,865)	-65.26%	(3,817)
Interest	750,000	750,000	60,455	30,528	29,927	98.03%	689,545
Sale of capital assets	125,000	125,000	-	190,000	(190,000)	-100.00%	125,000
Transfer In	-	130	130	279	(149)	-53.36%	-
Total revenues	71,401,827	71,693,367	49,232,121	47,391,177	1,840,944	3.88%	$ 22,461,246
Expenditures							
Capital	2,866,253	2,882,876	1,194,935	1,475,723	(280,788)	-19.03%	1,687,941
Major maintenance	1,632,644	2,103,473	183,419	210,166	(26,746)	-12.73%	1,920,054
Park operations	47,318,264	47,392,947	10,856,413	11,033,668	(177,255)	-1.61%	36,536,534
Administrative office	17,155,243	17,277,543	3,888,297	3,714,602	173,696	4.68%	13,389,246
Transfer Out	8,242,649	11,072,258	11,081,187	12,733,901	(1,652,714)	-12.98%	(8,929)
Total expenditures	77,215,053	80,729,098	27,204,251	29,168,059	(1,963,808)	-6.73%	53,533,776
Net changes in fund balance	$ (5,813,226)	$ (9,035,731)	$ 22,027,870	$ 18,223,118	$ 3,804,752	20.88%	
Fund balance, beginning of year	46,105,889	46,105,889					
Fund balance, end of year	$ 40,292,663	$ 37,070,158	68,133,759		$ (3,222,505)	-8.00%	

General Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**					
Fund Type **General Fund**					
Fund **10 - General Fund**					
ASSETS					
ASSETS					
CASH					
Comerica Bank/Park Acct (LSC)		19,162.09	19,814.24	(652.15)	(3.29)
PNC Bank (KMP)		57,318.30	54,957.31	2,360.99	4.30
PNC Bank (W/LH)		33,083.19	25,401.52	7,681.67	30.24
PNC Bank (HM/IS)		61,376.53	49,755.45	11,621.08	23.36
Huntington Banks Of Mich (SC)		36,188.55	46,126.47	(9,937.92)	(21.54)
Comerica Bank/Park Acct (LE)		22,887.59	17,539.78	5,347.81	30.49
Comerica Bank/Operating		13,752,399.43	14,440,351.83	(687,952.40)	(4.76)
Petty Cash		3,250.00	3,250.00	.00	.00
Change Funds		74,350.00	68,950.00	5,400.00	7.83
Comerica Flexible Spending Account		33,625.27	32,701.71	923.56	2.82
	CASH Totals	$14,093,640.95	$14,758,848.31	($665,207.36)	(4.51%)
INVESTMENTS					
Money Market		3,042,395.85	4,876,537.72	(1,834,141.87)	(37.61)
Bank of Ann Arbor/CD		3,334,233.02	3,151,818.33	182,414.69	5.79
Flagstar Bank/C.D.		2,836,803.51	2,708,929.43	127,874.08	4.72
Michigan First Credit Union/C.D.		2,243,141.40	2,153,221.26	89,920.14	4.18
Public Service Credit Union		1,635.33	1,635.33	.00	.00
CIBC Bank/C.D.		1,103,561.76	1,050,316.54	53,245.22	5.07
Comerica Bank Govt Fund		8,394,012.82	8,077,013.54	316,999.28	3.92
Comerica-Business Money Market		7,323,026.41	3,547,119.59	3,775,906.82	106.45
Horizon Bank CD		1,574,949.35	1,502,448.09	72,501.26	4.83
Huron Valley Bank CD		4,932,524.18	4,289,220.37	643,303.81	15.00
Liberty Bank CD		3,272,051.33	3,189,535.62	82,515.71	2.59
Horizon Bank Money Market		271,565.74	267,591.45	3,974.29	1.49
U S TREASURY/AGENCIES		8,947,748.62	15,944,814.92	(6,997,066.30)	(43.88)
	INVESTMENTS Totals	$47,277,649.32	$50,760,202.19	($3,482,552.87)	(6.86%)
TAXES RECEIVABLE - COUNTIES					
Livingston County		127,469.41	105,907.40	21,562.01	20.36
Macomb County		2,780,295.78	1,114,025.36	1,666,270.42	149.57
Oakland County		(666,635.45)	1,583,899.60	(2,250,535.05)	(142.09)
Washtenaw County		836,129.27	63,941.94	772,187.33	1,207.64
Wayne County		3,074,729.12	2,320,782.95	753,946.17	32.49

General Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**				
Fund Type **General Fund**				
Fund **10 - General Fund**				
ASSETS				
ASSETS				
TAXES RECEIVABLE - COUNTIES				
Next Year Tax Levy Recv All Counties	(132,647.55)	(403,144.64)	270,497.09	67.10
TAXES RECEIVABLE - COUNTIES Totals	$6,019,340.58	$4,785,412.61	$1,233,927.97	25.79%
OTHER ASSETS				
Long Term Receivable	3,512,971.00	3,575,500.00	(62,529.00)	(1.75)
Accounts Receivable-Other	815,011.63	112,421.74	702,589.89	624.96
Due From Other Funds	436,719.15	120,213.28	316,505.87	263.29
Due From Grants	17,680.00	2,868.00	14,812.00	516.46
Prepaid Expenditures	66,482.19	(.03)	66,482.22	221,607,400.00
Self Insurance Retention Deposit	634,491.15	670,507.39	(36,016.24)	(5.37)
Warehouse Control	402,151.69	318,339.79	83,811.90	26.33
OTHER ASSETS Totals	$5,885,506.81	$4,799,850.17	$1,085,656.64	22.62%
ASSETS Totals	$73,276,137.66	$75,104,313.28	($1,828,175.62)	(2.43%)
ASSETS TOTALS	$73,276,137.66	$75,104,313.28	($1,828,175.62)	(2.43%)
LIABILITIES AND FUND EQUITY				
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES				
Deferred Operating Revenue	140,719.61	134,252.44	6,467.17	4.82
Current Liabilities	1,511.65	1,095.42	416.23	38.00
Vouchers Payable	88,419.51	774,922.34	(686,502.83)	(88.59)
Deposits Payable	47,057.00	40,807.00	6,250.00	15.32
Acc Payroll/Benefits Pay	310,683.13	(194,962.16)	505,645.29	259.36
Court Ordered W/H Payable	478.61	293.50	185.11	63.07
Due To	227,709.00	290,225.26	(62,516.26)	(21.54)
Federal Withhold Tax Pay	2.66	2.66	.00	.00
Social Security Tax Pay	(811.59)	(155.74)	(655.85)	(421.12)
State Income Tax Payable	(5.51)	(5.51)	.00	.00
Union Dues Payable	988.98	656.00	332.98	50.76
Deferred Compensation Payable	(33.46)	(33.46)	.00	.00
HMCP Foundation	.00	(2,750.00)	2,750.00	100.00
State Sales Tax Payable	5,467.39	6,996.56	(1,529.17)	(21.86)
Deferred Revenue	4,391,163.07	3,715,187.00	675,976.07	18.19

General Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**				
Fund Type **General Fund**				
Fund **10 - General Fund**				
LIABILITIES AND FUND EQUITY				
LIABILITIES				
LIABILITIES				
CURRENT LIABILITIES				
Flexible Spending Account-Dep Care W/H	6,946.95	7,423.13	(476.18)	(6.41)
Flexible Spending Account-Health W/H	6,129.05	4,729.31	1,399.74	29.60
Health Savings Account W/H	1,420.00	220.00	1,200.00	545.45
Emp DC Pension Contribution Payable	14.10	14.10	.00	.00
Seas DC ICMA Pens Plan	(2.07)	(2.07)	.00	.00
Voluntary Dependent Life	(769.25)	(536.40)	(232.85)	(43.41)
CURRENT LIABILITIES Totals	$5,227,088.83	$4,778,379.38	$448,709.45	9.39%
LIABILITIES Totals	$5,227,088.83	$4,778,379.38	$448,709.45	9.39%
LIABILITIES TOTALS	$5,227,088.83	$4,778,379.38	$448,709.45	9.39%
FUND EQUITY				
FUND BALANCE				
NONSPENDABLE FUND BALANCE				
Inventory	330,952.33	348,755.15	(17,802.82)	(5.10)
Prepaid	551,275.90	132,187.90	419,088.00	317.04
NONSPENDABLE FUND BALANCE Totals	$882,228.23	$480,943.05	$401,285.18	83.44%
RESTRICTED FUND BALANCE				
Lake St. Clair Marina Grant Reserve	453,884.84	395,777.86	58,106.98	14.68
Hudson Mills Canoe Livery Reserve	36,591.70	37,729.97	(1,138.27)	(3.02)
Purpose Restriction	111,580.44	110,750.84	829.60	.75
RESTRICTED FUND BALANCE Totals	$602,056.98	$544,258.67	$57,798.31	10.62%
ASSIGNED FUND BALANCE				
Compensated Balances	3,373,049.65	3,352,899.47	20,150.18	.60
Planned Use of Fund Balance	9,413,000.00	14,320,048.00	(4,907,048.00)	(34.27)
ASSIGNED FUND BALANCE Totals	$12,786,049.65	$17,672,947.47	($4,886,897.82)	(27.65%)
COMMITTED FUND BALANCE				
Land	4,686,129.25	4,686,129.25	.00	.00
Encumbrances	525,433.22	1,503,892.82	(978,459.60)	(65.06)
Reserve For Restricted Funds	292,809.50	828,390.50	(535,581.00)	(64.65)
COMMITTED FUND BALANCE Totals	$5,504,371.97	$7,018,412.57	($1,514,040.60)	(21.57%)

General Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**				
Fund Type **General Fund**				
Fund **10 - General Fund**				
FUND EQUITY				
FUND BALANCE				
UNASSIGNED FUND BALANCE				
Reserve Future Contingen.	32,328,109.05	26,386,254.12	5,941,854.93	22.52
UNASSIGNED FUND BALANCE Totals	$32,328,109.05	$26,386,254.12	$5,941,854.93	22.52%
FUND BALANCE Totals	$52,102,815.88	$52,102,815.88	$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes	$52,102,815.88	$52,102,815.88	$0.00	0.00%
Prior Year Fund Equity Adjustment	6,081,637.07			
Fund Revenues	(49,232,120.97)			
Fund Expenses	27,204,250.95			
FUND EQUITY TOTALS	$68,049,048.83	$52,102,815.88	$15,946,232.95	30.61%
LIABILITIES AND FUND EQUITY	$73,276,137.66	$56,881,195.26	$16,394,942.40	28.82%
Fund **10 - General Fund** Totals	$0.00	$18,223,118.02	($18,223,118.02)	(100.00%)
Fund Type **General Fund** Totals	$0.00	$18,223,118.02	($18,223,118.02)	(100.00%)
Fund Category **Governmental Funds** Totals	$0.00	$18,223,118.02	($18,223,118.02)	(100.00%)
Grand Totals	$0.00	$18,223,118.02	($18,223,118.02)	(100.00%)

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/26
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 **10 - General Fund**								
Function **2 - Transfer**								
	REVENUE							
Revenue								
6000	**Transfer In - Capital Project Fund**							
6000.80	Transfer In - Capital Project Fund	130.09	.00	.00	130.09	.00	100	278.93
	6000 - Transfer In - Capital Project Fund Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	Revenue Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	REVENUE TOTALS	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	Function **2 - Transfer** Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
Function **8 - Operations**								
	REVENUE							
Revenue								
4300	Revenue-Self Operated	25,318,038.99	1,811,234.34	.00	4,319,542.68	20,998,496.31	17	4,726,683.92
4301	Revenue-Concessionaire	148,532.00	480.00	.00	7,438.60	141,093.40	5	3,701.15
4302	Non-taxable Food/Sundry sales	461,532.00	25,087.99	.00	34,604.64	426,927.36	7	40,368.71
4399	Contra Revenue	(16,306.00)	(8,778.00)	.00	(15,097.00)	(1,209.00)	93	(17,449.00)
4450	Donations	6,622.00	11,924.00	.00	23,850.61	(17,228.61)	360	18,303.84
4460	Foundation Support	2,500.00	1,816.50	.00	6,316.50	(3,816.50)	253	18,181.65
	Revenue Totals	$25,920,918.99	$1,841,764.83	$0.00	$4,376,656.03	$21,544,262.96	17%	$4,789,790.27
	REVENUE TOTALS	$25,920,918.99	$1,841,764.83	$0.00	$4,376,656.03	$21,544,262.96	17%	$4,789,790.27
	Function **8 - Operations** Totals	$25,920,918.99	$1,841,764.83	$0.00	$4,376,656.03	$21,544,262.96	17%	$4,789,790.27
Function **9 - Administration**								
	REVENUE							
Revenue								
4200	Property Tax-Current	43,843,311.96	9,283.72	.00	43,843,311.96	.00	100	41,925,749.91
4210	Property Tax Prior	116,317.46	9,594.81	.00	116,317.46	.00	100	255,708.96
4300	Revenue-Self Operated	62,977.00	9,875.32	.00	32,736.64	30,240.36	52	146,091.22
4400	Grant Revenue	87,500.00	.00	.00	15,000.00	72,500.00	17	6,890.00
4410	State Sources	787,211.20	702,210.27	.00	787,413.33	(202.13)	100	42,000.00
4450	Donations	.00	.00	.00	100.00	(100.00)	+++	1,140.00
4470	Sponsorship Revenue	.00	.00	.00	.00	.00	+++	3,000.00
4500	Interest Income	750,000.00	65,162.19	.00	60,455.46	689,544.54	8	30,528.12
5000	Sale of Capital Assets	125,000.00	.00	.00	.00	125,000.00	0	190,000.00
	Revenue Totals	$45,772,317.62	$796,126.31	$0.00	$44,855,334.85	$916,982.77	98%	$42,601,108.21
	REVENUE TOTALS	$45,772,317.62	$796,126.31	$0.00	$44,855,334.85	$916,982.77	98%	$42,601,108.21

General Fund Revenue Budget Performance

Fiscal Year to Date 04/30/26

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 **10 - General Fund**								
	Function **9 - Administration** Totals	$45,772,317.62	$796,126.31	$0.00	$44,855,334.85	$916,982.77	98%	$42,601,108.21
	Fund **10 - General Fund** Totals	$71,693,366.70	$2,637,891.14	$0.00	$49,232,120.97	$22,461,245.73		$47,391,177.41
	Grand Totals	$71,693,366.70	$2,637,891.14	$0.00	$49,232,120.97	$22,461,245.73		$47,391,177.41

General Fund Revenue Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
REVENUE							
Function **2 - Transfer**							
Location **100 - Administrative Office**							
Activity **990 - General**							
Category **70 - Other**	130.09	.00	.00	130.09	.00	100	278.93
Activity **990 - General** Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
Location **100 - Administrative Office**	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
Function **2 - Transfer** Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
Function **8 - Operations**							
Location **100 - Administrative Office**							
Activity **380 - Outside Lease/Rent**							
Category **10 - Site Operations**	309,037.00	14,708.20	.00	115,974.42	193,062.58	38	111,130.91
Activity **380 - Outside Lease/Rent** Totals	$309,037.00	$14,708.20	$0.00	$115,974.42	$193,062.58	38%	$111,130.91
Activity **590 - Tolling**							
Category **10 - Site Operations**	460,330.00	46,163.00	.00	157,663.00	302,667.00	34	171,594.00
Activity **590 - Tolling** Totals	$460,330.00	$46,163.00	$0.00	$157,663.00	$302,667.00	34%	$171,594.00
Activity **990 - General**							
Category **30 - Sundry**	.00	.00	.00	.00	.00	+++	30.00
Activity **990 - General** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$30.00
Location **100 - Administrative Office**	$769,367.00	$60,871.20	$0.00	$273,637.42	$495,729.58	36%	$282,754.91
Location **102 - Lake St. Clair**							
Activity **531 - Pool**							
Category **10 - Site Operations**	260,000.00	.00	.00	.00	260,000.00	0	.00
Category **20 - Food/Beverage**	1,200.00	.00	.00	49.33	1,150.67	4	1.83
Activity **531 - Pool** Totals	$261,200.00	$0.00	$0.00	$49.33	$261,150.67	0%	$1.83
Activity **540 - Dockage/Boat Storage**							
Category **10 - Site Operations**	120,000.00	7,049.36	.00	53,003.50	66,996.50	44	51,576.40
Category **20 - Food/Beverage**	3,701.00	.00	.00	130.03	3,570.97	4	193.14
Category **30 - Sundry**	400.00	.00	.00	.00	400.00	0	2,369.00
Activity **540 - Dockage/Boat Storage**	$124,101.00	$7,049.36	$0.00	$53,133.53	$70,967.47	43%	$54,138.54
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**	2,084,950.00	141,484.00	.00	407,693.00	1,677,257.00	20	475,252.00
Activity **590 - Tolling** Totals	$2,084,950.00	$141,484.00	$0.00	$407,693.00	$1,677,257.00	20%	$475,252.00

General Fund Revenue Budget by Organization

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **102 - Lake St. Clair**							
Activity **630 - Activity Center Rental**							
Category **10 - Site Operations**	42,500.00	5,200.00	.00	39,500.00	3,000.00	93	67,800.00
Activity **630 - Activity Center Rental**	$42,500.00	$5,200.00	$0.00	$39,500.00	$3,000.00	93%	$67,800.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	54,001.00	8,255.00	.00	29,980.00	24,021.00	56	55,860.00
Activity **640 - Shelter Reservations**	$54,001.00	$8,255.00	$0.00	$29,980.00	$24,021.00	56%	$55,860.00
Activity **655 - Par 3/Foot Golf**							
Category **10 - Site Operations**	78,480.00	4,422.00	.00	4,422.00	74,058.00	6	3,850.00
Category **20 - Food/Beverage**	700.00	.94	.00	25.18	674.82	4	25.74
Category **30 - Sundry**	1,000.00	50.45	.00	50.45	949.55	5	62.68
Activity **655 - Par 3/Foot Golf** Totals	$80,180.00	$4,473.39	$0.00	$4,497.63	$75,682.37	6%	$3,938.42
Activity **660 - Disc/Adventure Golf**							
Category **10 - Site Operations**	44,000.00	.00	.00	.00	44,000.00	0	.00
Activity **660 - Disc/Adventure Golf**	$44,000.00	$0.00	$0.00	$0.00	$44,000.00	0%	$0.00
Activity **670 - Trackless Train**							
Category **10 - Site Operations**	300.00	100.00	.00	200.00	100.00	67	400.00
Activity **670 - Trackless Train** Totals	$300.00	$100.00	$0.00	$200.00	$100.00	67%	$400.00
Activity **700 - Special Events**							
Category **10 - Site Operations**	49,900.00	1,230.00	.00	7,210.00	42,690.00	14	5,305.00
Activity **700 - Special Events** Totals	$49,900.00	$1,230.00	$0.00	$7,210.00	$42,690.00	14%	$5,305.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	40,350.00	2,956.50	.00	14,458.11	25,891.89	36	10,330.50
Category **30 - Sundry**	1,000.00	36.25	.00	249.31	750.69	25	119.51
Activity **880 - Interpretive Center/Mill**	$41,350.00	$2,992.75	$0.00	$14,707.42	$26,642.58	36%	$10,450.01
Activity **990 - General**							
Category **10 - Site Operations**	4,000.00	853.88	.00	6,029.04	(2,029.04)	151	1,317.78
Category **20 - Food/Beverage**	.00	.00	.00	.00	.00	+++	117.95
Category **70 - Other**	600.00	.00	.00	.00	600.00	0	275.00
Activity **990 - General** Totals	$4,600.00	$853.88	$0.00	$6,029.04	($1,429.04)	131%	$1,710.73
Activity **991 - Joint Government Maint**							
Category **10 - Site Operations**	179,135.00	.00	.00	179,135.00	.00	100	117,532.85
Activity **991 - Joint Government Maint**	$179,135.00	$0.00	$0.00	$179,135.00	$0.00	100%	$117,532.85
Location **102 - Lake St. Clair** Totals	$3,001,217.00	$171,638.38	$0.00	$742,134.95	$2,259,082.05	25%	$792,389.38

General Fund Revenue Budget by Organization

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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
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **104 - Kensington**							
Activity **535 - Sprayzone**							
Category **10 - Site Operations**	295,934.00	400.00	.00	2,000.00	293,934.00	1	2,800.00
Category **20 - Food/Beverage**	.00	.00	.00	.00	.00	+++	201.36
Category **30 - Sundry**	2,546.00	.00	.00	.00	2,546.00	0	.00
Activity **535 - Sprayzone** Totals	$298,480.00	$400.00	$0.00	$2,000.00	$296,480.00	1%	$3,001.36
Activity **538 - Beach**							
Category **20 - Food/Beverage**	131,770.00	.00	.00	.00	131,770.00	0	.00
Activity **538 - Beach** Totals	$131,770.00	$0.00	$0.00	$0.00	$131,770.00	0%	$0.00
Activity **540 - Dockage/Boat Storage**							
Category **10 - Site Operations**	69,973.00	1,600.00	.00	64,675.00	5,298.00	92	66,200.00
Activity **540 - Dockage/Boat Storage**	$69,973.00	$1,600.00	$0.00	$64,675.00	$5,298.00	92%	$66,200.00
Activity **550 - Boat Rental**							
Category **10 - Site Operations**	213,546.00	.00	.00	.00	213,546.00	0	.00
Category **20 - Food/Beverage**	16,248.00	.00	.00	.00	16,248.00	0	14.50
Category **30 - Sundry**	731.00	.00	.00	.00	731.00	0	.00
Activity **550 - Boat Rental** Totals	$230,525.00	$0.00	$0.00	$0.00	$230,525.00	0%	$14.50
Activity **560 - Excursion Boat**							
Category **10 - Site Operations**	40,282.00	1,500.00	.00	1,500.00	38,782.00	4	.00
Activity **560 - Excursion Boat** Totals	$40,282.00	$1,500.00	$0.00	$1,500.00	$38,782.00	4%	$0.00
Activity **580 - Cross Country Skiing**							
Category **10 - Site Operations**	6,606.00	.00	.00	10,973.00	(4,367.00)	166	7,389.00
Category **20 - Food/Beverage**	40.00	.00	.00	15.12	24.88	38	18.87
Activity **580 - Cross Country Skiing**	$6,646.00	$0.00	$0.00	$10,988.12	($4,342.12)	165%	$7,407.87
Activity **590 - Tolling**							
Category **10 - Site Operations**	2,963,709.00	285,346.00	.00	746,327.00	2,217,382.00	25	764,638.00
Activity **590 - Tolling** Totals	$2,963,709.00	$285,346.00	$0.00	$746,327.00	$2,217,382.00	25%	$764,638.00
Activity **615 - Group Camping**							
Category **10 - Site Operations**	7,245.00	800.00	.00	2,860.00	4,385.00	39	2,530.00
Category **30 - Sundry**	450.00	25.00	.00	75.00	375.00	17	.00
Activity **615 - Group Camping** Totals	$7,695.00	$825.00	$0.00	$2,935.00	$4,760.00	38%	$2,530.00
Activity **635 - Mobile Stage**							
Category **10 - Site Operations**	5,400.00	675.00	.00	5,100.00	300.00	94	1,800.00
Activity **635 - Mobile Stage** Totals	$5,400.00	$675.00	$0.00	$5,100.00	$300.00	94%	$1,800.00

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Summary Listing

Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **104 - Kensington**							
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	115,650.00	18,472.50	.00	45,747.50	69,902.50	40	54,437.50
Activity **640 - Shelter Reservations**	$115,650.00	$18,472.50	$0.00	$45,747.50	$69,902.50	40%	$54,437.50
Activity **650 - Golf Course**							
Category **10 - Site Operations**	1,311,882.00	95,511.62	.00	106,184.62	1,205,697.38	8	126,950.50
Category **20 - Food/Beverage**	251,103.00	15,774.93	.00	17,098.97	234,004.03	7	19,777.06
Category **30 - Sundry**	33,111.00	2,580.92	.00	2,730.89	30,380.11	8	3,032.27
Activity **650 - Golf Course** Totals	$1,596,096.00	$113,867.47	$0.00	$126,014.48	$1,470,081.52	8%	$149,759.83
Activity **660 - Disc/Adventure Golf**							
Category **10 - Site Operations**	91,370.00	6,195.00	.00	15,555.00	75,815.00	17	19,224.00
Category **20 - Food/Beverage**	1,800.00	.00	.00	.00	1,800.00	0	1,630.00
Category **30 - Sundry**	17,000.00	77.07	.00	124.17	16,875.83	1	279.08
Activity **660 - Disc/Adventure Golf**	$110,170.00	$6,272.07	$0.00	$15,679.17	$94,490.83	14%	$21,133.08
Activity **700 - Special Events**							
Category **10 - Site Operations**	26,800.00	840.00	.00	2,947.00	23,853.00	11	5,158.00
Category **20 - Food/Beverage**	4,800.00	.00	.00	.00	4,800.00	0	.00
Category **30 - Sundry**	1,400.00	.00	.00	1,405.00	(5.00)	100	.00
Activity **700 - Special Events** Totals	$33,000.00	$840.00	$0.00	$4,352.00	$28,648.00	13%	$5,158.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	23,620.00	9,009.50	.00	21,415.00	2,205.00	91	21,357.50
Category **30 - Sundry**	5,000.00	424.50	.00	616.00	4,384.00	12	822.21
Activity **880 - Interpretive Center/Mill**	$28,620.00	$9,434.00	$0.00	$22,031.00	$6,589.00	77%	$22,179.71
Activity **881 - Farm Learning Center**							
Category **10 - Site Operations**	33,941.00	3,267.54	.00	8,150.78	25,790.22	24	27,320.15
Category **20 - Food/Beverage**	127,100.00	9,936.88	.00	17,950.13	109,149.87	14	17,149.81
Category **30 - Sundry**	16,000.00	273.58	.00	2,869.55	13,130.45	18	6,385.05
Activity **881 - Farm Learning Center**	$177,041.00	$13,478.00	$0.00	$28,970.46	$148,070.54	16%	$50,855.01
Activity **882 - Mobile Learning Center**							
Category **10 - Site Operations**	11,000.00	792.00	.00	16,374.50	(5,374.50)	149	17,048.50
Activity **882 - Mobile Learning Center**	$11,000.00	$792.00	$0.00	$16,374.50	($5,374.50)	149%	$17,048.50
Activity **990 - General**							
Category **10 - Site Operations**	8,600.00	460.00	.00	460.00	8,140.00	5	7,285.00
Category **20 - Food/Beverage**	50.00	.00	.00	.00	50.00	0	13.75
Category **70 - Other**	3,400.00	.00	.00	.00	3,400.00	0	337.50

General Fund Revenue Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **104 - Kensington**							
Activity **990 - General** Totals	$12,050.00	$460.00	$0.00	$460.00	$11,590.00	4%	$7,636.25
Activity **991 - Joint Government Maint**							
Category **10 - Site Operations**	3,300.00	.00	.00	.00	3,300.00	0	7,295.78
Activity **991 - Joint Government Maint**	$3,300.00	$0.00	$0.00	$0.00	$3,300.00	0%	$7,295.78
Location **104 - Kensington** Totals	$5,841,407.00	$453,962.04	$0.00	$1,093,154.23	$4,748,252.77	19%	$1,181,095.39
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **531 - Pool**							
Category **10 - Site Operations**	80,000.00	.00	.00	.00	80,000.00	0	.00
Category **20 - Food/Beverage**	27,500.00	.00	.00	.00	27,500.00	0	.00
Category **30 - Sundry**	1,200.00	.00	.00	.00	1,200.00	0	.00
Activity **531 - Pool** Totals	$108,700.00	$0.00	$0.00	$0.00	$108,700.00	0%	$0.00
Activity **532 - Waterpark**							
Category **10 - Site Operations**	825,000.00	.00	.00	.00	825,000.00	0	.00
Category **20 - Food/Beverage**	121,200.00	.00	.00	.00	121,200.00	0	.00
Category **30 - Sundry**	4,000.00	.00	.00	.00	4,000.00	0	.00
Activity **532 - Waterpark** Totals	$950,200.00	$0.00	$0.00	$0.00	$950,200.00	0%	$0.00
Activity **550 - Boat Rental**							
Category **10 - Site Operations**	9,500.00	.00	.00	.00	9,500.00	0	.00
Category **20 - Food/Beverage**	150.00	.00	.00	.00	150.00	0	.00
Activity **550 - Boat Rental** Totals	$9,650.00	$0.00	$0.00	$0.00	$9,650.00	0%	$0.00
Activity **590 - Tolling**							
Category **10 - Site Operations**	1,096,870.00	68,197.00	.00	171,202.00	925,668.00	16	170,877.00
Activity **590 - Tolling** Totals	$1,096,870.00	$68,197.00	$0.00	$171,202.00	$925,668.00	16%	$170,877.00
Activity **610 - Family Camping**							
Category **10 - Site Operations**	54,200.00	13,725.00	.00	19,335.00	34,865.00	36	500.00
Category **30 - Sundry**	4,500.00	.00	.00	.00	4,500.00	0	.00
Activity **610 - Family Camping** Totals	$58,700.00	$13,725.00	$0.00	$19,335.00	$39,365.00	33%	$500.00
Activity **615 - Group Camping**							
Category **10 - Site Operations**	2,200.00	420.00	.00	875.00	1,325.00	40	775.00
Category **30 - Sundry**	200.00	.00	.00	.00	200.00	0	.00
Activity **615 - Group Camping** Totals	$2,400.00	$420.00	$0.00	$875.00	$1,525.00	36%	$775.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	83,700.00	11,575.00	.00	30,025.00	53,675.00	36	47,450.00
Activity **640 - Shelter Reservations**	$83,700.00	$11,575.00	$0.00	$30,025.00	$53,675.00	36%	$47,450.00

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **650 - Golf Course**							
Category **10 - Site Operations**	900,000.00	36,376.00	.00	37,656.00	862,344.00	4	78,099.00
Category **20 - Food/Beverage**	203,000.00	6,304.23	.00	6,304.23	196,695.77	3	17,170.50
Category **30 - Sundry**	17,900.00	1,079.89	.00	1,079.89	16,820.11	6	2,200.89
Activity **650 - Golf Course** Totals	$1,120,900.00	$43,760.12	$0.00	$45,040.12	$1,075,859.88	4%	$97,470.39
Activity **660 - Disc/Adventure Golf**							
Category **10 - Site Operations**	3,700.00	426.00	.00	1,014.00	2,686.00	27	279.00
Activity **660 - Disc/Adventure Golf**	$3,700.00	$426.00	$0.00	$1,014.00	$2,686.00	27%	$279.00
Activity **700 - Special Events**							
Category **10 - Site Operations**	9,600.00	360.00	.00	360.00	9,240.00	4	.00
Category **20 - Food/Beverage**	2,500.00	.00	.00	.00	2,500.00	0	.00
Category **30 - Sundry**	1,400.00	.00	.00	1,405.00	(5.00)	100	.00
Activity **700 - Special Events** Totals	$13,500.00	$360.00	$0.00	$1,765.00	$11,735.00	13%	$0.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	16,000.00	694.00	.00	168.00	15,832.00	1	3,001.00
Category **20 - Food/Beverage**	150.00	.00	.00	.00	150.00	0	.00
Category **30 - Sundry**	2,700.00	119.62	.00	945.37	1,754.63	35	716.23
Activity **880 - Interpretive Center/Mill**	$18,850.00	$813.62	$0.00	$1,113.37	$17,736.63	6%	$3,717.23
Activity **882 - Mobile Learning Center**							
Category **10 - Site Operations**	10,000.00	.00	.00	3,650.00	6,350.00	36	8,028.75
Activity **882 - Mobile Learning Center**	$10,000.00	$0.00	$0.00	$3,650.00	$6,350.00	36%	$8,028.75
Activity **884 - Community Outreach Interpretive**							
Category **10 - Site Operations**	1,500.00	450.00	.00	1,350.00	150.00	90	4,647.33
Activity **884 - Community Outreach**	$1,500.00	$450.00	$0.00	$1,350.00	$150.00	90%	$4,647.33
Activity **990 - General**							
Category **10 - Site Operations**	2,700.00	5,153.34	.00	5,153.34	(2,453.34)	191	3.15
Category **70 - Other**	1,200.00	18.50	.00	1,046.89	153.11	87	471.60
Activity **990 - General** Totals	$3,900.00	$5,171.84	$0.00	$6,200.23	($2,300.23)	159%	$474.75
Location **106 - Lower**	$3,482,570.00	$144,898.58	$0.00	$281,569.72	$3,201,000.28	8%	$334,219.45
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **550 - Boat Rental**							
Category **10 - Site Operations**	64,500.00	.00	.00	.00	64,500.00	0	.00
Activity **550 - Boat Rental** Totals	$64,500.00	$0.00	$0.00	$0.00	$64,500.00	0%	$0.00

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Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **590 - Tolling**							
Category **10 - Site Operations**	569,531.00	43,779.00	.00	133,596.00	435,935.00	23	134,278.00
Activity **590 - Tolling** Totals	$569,531.00	$43,779.00	$0.00	$133,596.00	$435,935.00	23%	$134,278.00
Activity **615 - Group Camping**							
Category **10 - Site Operations**	3,600.00	540.00	.00	1,400.00	2,200.00	39	885.00
Category **30 - Sundry**	1,000.00	70.74	.00	141.48	858.52	14	334.39
Activity **615 - Group Camping** Totals	$4,600.00	$610.74	$0.00	$1,541.48	$3,058.52	34%	$1,219.39
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	26,500.00	5,100.00	.00	9,700.00	16,800.00	37	11,300.00
Activity **640 - Shelter Reservations**	$26,500.00	$5,100.00	$0.00	$9,700.00	$16,800.00	37%	$11,300.00
Activity **650 - Golf Course**							
Category **10 - Site Operations**	930,500.00	69,110.88	.00	78,160.54	852,339.46	8	81,477.71
Category **20 - Food/Beverage**	157,120.00	11,984.60	.00	13,525.88	143,594.12	9	14,808.69
Category **30 - Sundry**	24,320.00	2,114.18	.00	2,579.71	21,740.29	11	3,136.77
Activity **650 - Golf Course** Totals	$1,111,940.00	$83,209.66	$0.00	$94,266.13	$1,017,673.87	8%	$99,423.17
Activity **660 - Disc/Adventure Golf**							
Category **10 - Site Operations**	30,500.00	2,576.00	.00	8,288.00	22,212.00	27	11,334.00
Category **30 - Sundry**	300.00	5.66	.00	33.96	266.04	11	90.56
Activity **660 - Disc/Adventure Golf**	$30,800.00	$2,581.66	$0.00	$8,321.96	$22,478.04	27%	$11,424.56
Activity **700 - Special Events**							
Category **10 - Site Operations**	7,100.00	700.00	.00	3,675.20	3,424.80	52	2,416.00
Category **20 - Food/Beverage**	300.00	.00	.00	.00	300.00	0	640.00
Activity **700 - Special Events** Totals	$7,400.00	$700.00	$0.00	$3,675.20	$3,724.80	50%	$3,056.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	8,700.00	2,170.00	.00	5,846.00	2,854.00	67	5,903.00
Category **30 - Sundry**	3,679.00	6.00	.00	1,371.00	2,308.00	37	1,208.00
Activity **880 - Interpretive Center/Mill**	$12,379.00	$2,176.00	$0.00	$7,217.00	$5,162.00	58%	$7,111.00
Activity **990 - General**							
Category **10 - Site Operations**	200.00	101.00	.00	113.00	87.00	56	5,151.00
Category **20 - Food/Beverage**	4,000.00	187.00	.00	564.38	3,435.62	14	1,202.58
Category **30 - Sundry**	550.00	3.77	.00	3.77	546.23	1	72.62
Category **70 - Other**	2,900.00	120.00	.00	120.00	2,780.00	4	150.00
Activity **990 - General** Totals	$7,650.00	$411.77	$0.00	$801.15	$6,848.85	10%	$6,576.20

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Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **991 - Joint Government Maint**							
Category **10 - Site Operations**	4,500.00	.00	.00	.00	4,500.00	0	.00
Activity **991 - Joint Government Maint**	$4,500.00	$0.00	$0.00	$0.00	$4,500.00	0%	$0.00
Location **108 - Hudson**	$1,839,800.00	$138,568.83	$0.00	$259,118.92	$1,580,681.08	14%	$274,388.32
Location **109 - Stony Creek**							
Activity **537 - Ripslide**							
Category **10 - Site Operations**	152,000.00	.00	.00	.00	152,000.00	0	.00
Activity **537 - Ripslide** Totals	$152,000.00	$0.00	$0.00	$0.00	$152,000.00	0%	$0.00
Activity **538 - Beach**							
Category **10 - Site Operations**	106,250.00	.00	.00	.00	106,250.00	0	.00
Category **20 - Food/Beverage**	208,452.00	.00	.00	.00	208,452.00	0	.00
Category **30 - Sundry**	13,500.00	.00	.00	.00	13,500.00	0	.00
Activity **538 - Beach** Totals	$328,202.00	$0.00	$0.00	$0.00	$328,202.00	0%	$0.00
Activity **540 - Dockage/Boat Storage**							
Category **10 - Site Operations**	60,000.00	4,400.00	.00	39,600.00	20,400.00	66	39,600.00
Activity **540 - Dockage/Boat Storage**	$60,000.00	$4,400.00	$0.00	$39,600.00	$20,400.00	66%	$39,600.00
Activity **550 - Boat Rental**							
Category **10 - Site Operations**	156,200.00	.00	.00	.00	156,200.00	0	.00
Category **20 - Food/Beverage**	19,000.00	.00	.00	.00	19,000.00	0	17.80
Category **30 - Sundry**	1,400.00	.00	.00	.00	1,400.00	0	.00
Activity **550 - Boat Rental** Totals	$176,600.00	$0.00	$0.00	$0.00	$176,600.00	0%	$17.80
Activity **580 - Cross Country Skiing**							
Category **10 - Site Operations**	6,660.00	150.00	.00	7,342.00	(682.00)	110	5,364.00
Category **20 - Food/Beverage**	300.00	.00	.00	426.50	(126.50)	142	290.00
Activity **580 - Cross Country Skiing**	$6,960.00	$150.00	$0.00	$7,768.50	($808.50)	112%	$5,654.00
Activity **590 - Tolling**							
Category **10 - Site Operations**	2,531,290.00	196,705.00	.00	502,440.00	2,028,850.00	20	555,946.00
Activity **590 - Tolling** Totals	$2,531,290.00	$196,705.00	$0.00	$502,440.00	$2,028,850.00	20%	$555,946.00
Activity **610 - Family Camping**							
Category **10 - Site Operations**	63,000.00	4,280.00	.00	11,175.00	51,825.00	18	9,750.00
Category **20 - Food/Beverage**	4,800.00	.00	.00	.00	4,800.00	0	.00
Category **30 - Sundry**	15,672.00	.00	.00	32.00	15,640.00	0	.00
Activity **610 - Family Camping** Totals	$83,472.00	$4,280.00	$0.00	$11,207.00	$72,265.00	13%	$9,750.00

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Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **109 - Stony Creek**							
Activity **635 - Mobile Stage**							
Category **10 - Site Operations**	2,800.00	700.00	.00	2,300.00	500.00	82	1,200.00
Activity **635 - Mobile Stage** Totals	$2,800.00	$700.00	$0.00	$2,300.00	$500.00	82%	$1,200.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	107,925.00	13,687.50	.00	38,422.50	69,502.50	36	46,237.50
Activity **640 - Shelter Reservations**	$107,925.00	$13,687.50	$0.00	$38,422.50	$69,502.50	36%	$46,237.50
Activity **650 - Golf Course**							
Category **10 - Site Operations**	1,320,000.00	87,279.50	.00	97,570.50	1,222,429.50	7	111,719.00
Category **20 - Food/Beverage**	306,900.00	14,990.31	.00	16,234.44	290,665.56	5	21,201.34
Category **30 - Sundry**	27,000.00	2,706.65	.00	2,984.85	24,015.15	11	3,031.10
Activity **650 - Golf Course** Totals	$1,653,900.00	$104,976.46	$0.00	$116,789.79	$1,537,110.21	7%	$135,951.44
Activity **660 - Disc/Adventure Golf**							
Category **10 - Site Operations**	28,300.00	1,562.00	.00	3,682.00	24,618.00	13	3,191.00
Category **20 - Food/Beverage**	2,000.00	71.00	.00	71.00	1,929.00	4	5.00
Category **30 - Sundry**	560.00	.00	.00	.00	560.00	0	7.55
Activity **660 - Disc/Adventure Golf**	$30,860.00	$1,633.00	$0.00	$3,753.00	$27,107.00	12%	$3,203.55
Activity **700 - Special Events**							
Category **10 - Site Operations**	1.00	.00	.00	.00	1.00	0	.00
Category **20 - Food/Beverage**	6,501.00	120.00	.00	120.00	6,381.00	2	180.00
Category **30 - Sundry**	1,400.00	.00	.00	1,405.00	(5.00)	100	.00
Activity **700 - Special Events** Totals	$7,902.00	$120.00	$0.00	$1,525.00	$6,377.00	19%	$180.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	29,305.00	5,106.50	.00	9,704.62	19,600.38	33	20,094.07
Category **30 - Sundry**	500.00	.00	.00	.00	500.00	0	.00
Activity **880 - Interpretive Center/Mill**	$29,805.00	$5,106.50	$0.00	$9,704.62	$20,100.38	33%	$20,094.07
Activity **882 - Mobile Learning Center**							
Category **10 - Site Operations**	15,000.00	2,657.50	.00	8,582.50	6,417.50	57	7,297.00
Activity **882 - Mobile Learning Center**	$15,000.00	$2,657.50	$0.00	$8,582.50	$6,417.50	57%	$7,297.00
Activity **990 - General**							
Category **10 - Site Operations**	52,122.00	350.00	.00	12,810.00	39,312.00	25	31,710.00
Category **20 - Food/Beverage**	122.00	.00	.00	.00	122.00	0	41.99
Category **30 - Sundry**	1,750.00	.00	.00	55.00	1,695.00	3	.00
Category **70 - Other**	.00	.00	.00	288.00	(288.00)	+++	.00
Activity **990 - General** Totals	$53,994.00	$350.00	$0.00	$13,153.00	$40,841.00	24%	$31,751.99

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Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **109 - Stony Creek**							
Activity **991 - Joint Government Maint**							
Category **10 - Site Operations**	18,260.00	.00	.00	18,260.00	.00	100	.00
Activity **991 - Joint Government Maint**	$18,260.00	$0.00	$0.00	$18,260.00	$0.00	100%	$0.00
Location **109 - Stony Creek** Totals	$5,258,970.00	$334,765.96	$0.00	$773,505.91	$4,485,464.09	15%	$856,883.35
Location **112 - Lake Erie**							
Activity **540 - Dockage/Boat Storage**							
Category **10 - Site Operations**	193,800.00	15,026.00	.00	26,688.00	167,112.00	14	29,945.00
Category **20 - Food/Beverage**	2,900.00	.00	.00	.00	2,900.00	0	30.44
Category **30 - Sundry**	100.00	.00	.00	.00	100.00	0	.00
Activity **540 - Dockage/Boat Storage**	$196,800.00	$15,026.00	$0.00	$26,688.00	$170,112.00	14%	$29,975.44
Activity **590 - Tolling**							
Category **10 - Site Operations**	595,000.00	99,648.00	.00	215,101.00	379,899.00	36	228,253.00
Activity **590 - Tolling** Totals	$595,000.00	$99,648.00	$0.00	$215,101.00	$379,899.00	36%	$228,253.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	11,500.00	2,000.00	.00	4,500.00	7,000.00	39	4,600.00
Activity **640 - Shelter Reservations**	$11,500.00	$2,000.00	$0.00	$4,500.00	$7,000.00	39%	$4,600.00
Activity **650 - Golf Course**							
Category **10 - Site Operations**	880,000.00	71,343.00	.00	82,574.00	797,426.00	9	86,190.50
Category **20 - Food/Beverage**	242,000.00	16,876.66	.00	18,515.72	223,484.28	8	20,779.80
Category **30 - Sundry**	25,300.00	4,052.75	.00	4,430.07	20,869.93	18	3,804.49
Activity **650 - Golf Course** Totals	$1,147,300.00	$92,272.41	$0.00	$105,519.79	$1,041,780.21	9%	$110,774.79
Activity **700 - Special Events**							
Category **10 - Site Operations**	1,000.00	50.00	.00	250.00	750.00	25	200.00
Category **20 - Food/Beverage**	1,800.00	.00	.00	.00	1,800.00	0	.00
Category **30 - Sundry**	1,400.00	.00	.00	1,405.00	(5.00)	100	.00
Activity **700 - Special Events** Totals	$4,200.00	$50.00	$0.00	$1,655.00	$2,545.00	39%	$200.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	12,500.00	1,753.00	.00	4,730.00	7,770.00	38	2,385.72
Category **20 - Food/Beverage**	200.00	.00	.00	.00	200.00	0	50.70
Category **30 - Sundry**	4,750.00	96.05	.00	251.73	4,498.27	5	325.60
Activity **880 - Interpretive Center/Mill**	$17,450.00	$1,849.05	$0.00	$4,981.73	$12,468.27	29%	$2,762.02
Activity **990 - General**							
Category **10 - Site Operations**	400.00	303.00	.00	303.00	97.00	76	20.00
Category **20 - Food/Beverage**	.00	.00	.00	.00	.00	+++	36.25

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Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **112 - Lake Erie**							
Activity **990 - General**							
Category **70 - Other**	700.00	(50.25)	.00	(50.25)	750.25	-7	.00
Activity **990 - General** Totals	$1,100.00	$252.75	$0.00	$252.75	$847.25	23%	$56.25
Location **112 - Lake Erie** Totals	$1,973,350.00	$211,098.21	$0.00	$358,698.27	$1,614,651.73	18%	$376,621.50
Location **113 - Wolcott**							
Activity **590 - Tolling**							
Category **10 - Site Operations**	42,215.00	2,375.00	.00	7,535.00	34,680.00	18	9,245.00
Activity **590 - Tolling** Totals	$42,215.00	$2,375.00	$0.00	$7,535.00	$34,680.00	18%	$9,245.00
Activity **615 - Group Camping**							
Category **10 - Site Operations**	7,050.00	635.00	.00	3,695.00	3,355.00	52	3,175.00
Activity **615 - Group Camping** Totals	$7,050.00	$635.00	$0.00	$3,695.00	$3,355.00	52%	$3,175.00
Activity **630 - Activity Center Rental**							
Category **10 - Site Operations**	15,000.00	3,250.00	.00	8,250.00	6,750.00	55	5,800.00
Activity **630 - Activity Center Rental**	$15,000.00	$3,250.00	$0.00	$8,250.00	$6,750.00	55%	$5,800.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	9,375.00	700.00	.00	1,925.00	7,450.00	21	4,450.00
Activity **640 - Shelter Reservations**	$9,375.00	$700.00	$0.00	$1,925.00	$7,450.00	21%	$4,450.00
Activity **700 - Special Events**							
Category **10 - Site Operations**	700.00	200.00	.00	200.00	500.00	29	.00
Activity **700 - Special Events** Totals	$700.00	$200.00	$0.00	$200.00	$500.00	29%	$0.00
Activity **880 - Interpretive Center/Mill**							
Category **10 - Site Operations**	250.00	60.00	.00	337.00	(87.00)	135	626.00
Category **30 - Sundry**	1.00	.00	.00	.00	1.00	0	.00
Activity **880 - Interpretive Center/Mill**	$251.00	$60.00	$0.00	$337.00	($86.00)	134%	$626.00
Activity **881 - Farm Learning Center**							
Category **10 - Site Operations**	98,200.00	2,869.16	.00	31,467.29	66,732.71	32	36,424.03
Category **20 - Food/Beverage**	1,200.00	173.25	.00	382.75	817.25	32	1,044.81
Category **30 - Sundry**	4,000.00	1,254.12	.00	3,362.46	637.54	84	861.78
Activity **881 - Farm Learning Center**	$103,400.00	$4,296.53	$0.00	$35,212.50	$68,187.50	34%	$38,330.62
Activity **990 - General**							
Category **10 - Site Operations**	800.00	.00	.00	.00	800.00	0	.00
Activity **990 - General** Totals	$800.00	$0.00	$0.00	$0.00	$800.00	0%	$0.00
Location **113 - Wolcott** Totals	$178,791.00	$11,516.53	$0.00	$57,154.50	$121,636.50	32%	$61,626.62

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **115 - Indian Springs**							
Activity **590 - Tolling**							
Category **10 - Site Operations**	343,069.00	37,544.00	.00	82,722.00	260,347.00	24	107,415.00
Activity **590 - Tolling** Totals	$343,069.00	$37,544.00	$0.00	$82,722.00	$260,347.00	24%	$107,415.00
Activity **630 - Activity Center Rental**							
Category **10 - Site Operations**	82,000.00	11,500.00	.00	40,700.00	41,300.00	50	89,000.00
Activity **630 - Activity Center Rental**	$82,000.00	$11,500.00	$0.00	$40,700.00	$41,300.00	50%	$89,000.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	12,045.00	1,300.00	.00	2,700.00	9,345.00	22	5,700.00
Activity **640 - Shelter Reservations**	$12,045.00	$1,300.00	$0.00	$2,700.00	$9,345.00	22%	$5,700.00
Activity **650 - Golf Course**							
Category **10 - Site Operations**	1,166,666.99	106,963.00	.00	122,592.50	1,044,074.49	11	130,630.00
Category **20 - Food/Beverage**	217,492.00	15,702.40	.00	17,970.40	199,521.60	8	19,377.60
Category **30 - Sundry**	29,884.00	3,051.93	.00	3,420.74	26,463.26	11	3,830.78
Activity **650 - Golf Course** Totals	$1,414,042.99	$125,717.33	$0.00	$143,983.64	$1,270,059.35	10%	$153,838.38
Activity **700 - Special Events**							
Category **20 - Food/Beverage**	400.00	.00	.00	317.00	83.00	79	17.13
Activity **700 - Special Events** Totals	$400.00	$0.00	$0.00	$317.00	$83.00	79%	$17.13
Activity **883 - Environmental Disc Center**							
Category **10 - Site Operations**	20,825.00	566.50	.00	12,445.50	8,379.50	60	13,333.00
Category **20 - Food/Beverage**	35.00	.00	.00	.00	35.00	0	22.11
Activity **883 - Environmental Disc**	$20,860.00	$566.50	$0.00	$12,445.50	$8,414.50	60%	$13,355.11
Activity **990 - General**							
Category **20 - Food/Beverage**	125.00	.00	.00	.00	125.00	0	13.99
Category **70 - Other**	505.00	.00	.00	.00	505.00	0	.00
Activity **990 - General** Totals	$630.00	$0.00	$0.00	$0.00	$630.00	0%	$13.99
Location **115 - Indian Springs** Totals	$1,873,046.99	$176,627.83	$0.00	$282,868.14	$1,590,178.85	15%	$369,339.61
Location **116 - Huron Meadows**							
Activity **580 - Cross Country Skiing**							
Category **10 - Site Operations**	40,350.00	.00	.00	57,685.00	(17,335.00)	143	52,183.00
Category **20 - Food/Beverage**	2,350.00	.00	.00	4,267.52	(1,917.52)	182	3,779.01
Category **30 - Sundry**	50.00	.00	.00	14.25	35.75	28	3.56
Activity **580 - Cross Country Skiing**	$42,750.00	$0.00	$0.00	$61,966.77	($19,216.77)	145%	$55,965.57
Activity **590 - Tolling**							
Category **10 - Site Operations**	49,089.00	4,634.00	.00	41,905.00	7,184.00	85	37,713.00

General Fund Revenue Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
REVENUE							
Function **8 - Operations**							
Location **116 - Huron Meadows**							
Activity **590 - Tolling** Totals	$49,089.00	$4,634.00	$0.00	$41,905.00	$7,184.00	85%	$37,713.00
Activity **640 - Shelter Reservations**							
Category **10 - Site Operations**	8,600.00	1,000.00	.00	2,800.00	5,800.00	33	3,200.00
Activity **640 - Shelter Reservations**	$8,600.00	$1,000.00	$0.00	$2,800.00	$5,800.00	33%	$3,200.00
Activity **650 - Golf Course**							
Category **10 - Site Operations**	1,370,561.00	114,223.50	.00	128,427.50	1,242,133.50	9	140,604.80
Category **20 - Food/Beverage**	211,000.00	15,134.85	.00	16,401.62	194,598.38	8	19,965.45
Category **30 - Sundry**	20,400.00	2,824.92	.00	3,313.08	17,086.92	16	3,022.92
Activity **650 - Golf Course** Totals	$1,601,961.00	$132,183.27	$0.00	$148,142.20	$1,453,818.80	9%	$163,593.17
Location **116 - Huron Meadows** Totals	$1,702,400.00	$137,817.27	$0.00	$254,813.97	$1,447,586.03	15%	$260,471.74
Function **8 - Operations** Totals	$25,920,918.99	$1,841,764.83	$0.00	$4,376,656.03	$21,544,262.96	17%	$4,789,790.27
Function **9 - Administration**							
Location **100 - Administrative Office**							
Activity **700 - Special Events**							
Category **10 - Site Operations**	.00	4,470.00	.00	4,470.00	(4,470.00)	+++	123,748.34
Activity **700 - Special Events** Totals	$0.00	$4,470.00	$0.00	$4,470.00	($4,470.00)	+++	$123,748.34
Activity **990 - General**							
Category **10 - Site Operations**	.00	.00	.00	100.00	(100.00)	+++	1,040.00
Category **70 - Other**	45,772,317.62	791,656.31	.00	44,850,764.85	921,552.77	98	42,476,319.87
Activity **990 - General** Totals	$45,772,317.62	$791,656.31	$0.00	$44,850,864.85	$921,452.77	98%	$42,477,359.87
Location **100 - Administrative Office**	$45,772,317.62	$796,126.31	$0.00	$44,855,334.85	$916,982.77	98%	$42,601,108.21
Function **9 - Administration** Totals	$45,772,317.62	$796,126.31	$0.00	$44,855,334.85	$916,982.77	98%	$42,601,108.21
REVENUE TOTALS	$71,693,366.70	$2,637,891.14	$0.00	$49,232,120.97	$22,461,245.73	69%	$47,391,177.41
Fund **10 - General Fund** Totals	$71,693,366.70	$2,637,891.14	$0.00	$49,232,120.97	$22,461,245.73		$47,391,177.41
Grand Totals	$71,693,366.70	$2,637,891.14	$0.00	$49,232,120.97	$22,461,245.73		$47,391,177.41

General Fund Expense Budget Performance

Fiscal Year to Date 04/30/26
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 **10 - General Fund**								
Function **2 - Transfer**								
	EXPENSE							
Expenditures								
9965	**Transfer Out - Capital Project Fund**							
9965.80	Transfer Out - Capital Project Fund	11,072,258.00	236,637.93	.00	11,081,186.93	(8,928.93)	100	12,733,901.00
	9965 - Transfer Out - Capital Project Fund Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	Expenditures Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	EXPENSE TOTALS	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	Function **2 - Transfer** Totals	($11,072,258.00	($236,637.93)	$0.00	($11,081,186.93	$8,928.93	100%	($12,733,901.00
Function **5 - Capital**								
	EXPENSE							
Contractual Services								
9130	Tools/Equipment	2,882,876.00	461,192.29	1,072,892.73	1,084,934.51	725,048.76	75	1,475,722.95
9135	Land Acquisition	.00	110,000.00	.00	110,000.00	(110,000.00)	+++	.00
	Contractual Services Totals	$2,882,876.00	$571,192.29	$1,072,892.73	$1,194,934.51	$615,048.76	79%	$1,475,722.95
	EXPENSE TOTALS	$2,882,876.00	$571,192.29	$1,072,892.73	$1,194,934.51	$615,048.76	79%	$1,475,722.95
	Function **5 - Capital** Totals	($2,882,876.00)	($571,192.29)	($1,072,892.73)	($1,194,934.51)	($615,048.76)	79%	($1,475,722.95)
Function **7 - Major Maintenance**								
	EXPENSE							
Personnel Services								
9010	Full Time Wages	108,581.00	(12,672.33)	.00	10,291.11	98,289.89	9	27,951.35
9013	FT Benefits Pd to Emps	5,374.57	(735.41)	.00	575.85	4,798.72	11	1,653.38
9014	FT Benefits Pd for Emps	40,759.50	(5,514.40)	.00	4,317.98	36,441.52	11	11,893.23
9020	Part Time Wages	.00	.00	.00	.00	.00	+++	2,153.50
9024	PT Benefits Pd for Emps	.00	.00	.00	.00	.00	+++	197.06
	Personnel Services Totals	$154,715.07	($18,922.14)	$0.00	$15,184.94	$139,530.13	10%	$43,848.52
Contractual Services								
9420	Outside Services	738,552.78	11,330.20	235,654.94	168,234.20	334,663.64	55	166,317.01
9990	Unallocated Budget	1,210,205.44	.00	.00	.00	1,210,205.44	0	.00
	Contractual Services Totals	$1,948,758.22	$11,330.20	$235,654.94	$168,234.20	$1,544,869.08	21%	$166,317.01
	EXPENSE TOTALS	$2,103,473.29	($7,591.94)	$235,654.94	$183,419.14	$1,684,399.21	20%	$210,165.53
	Function **7 - Major Maintenance** Totals	($2,103,473.29)	$7,591.94	($235,654.94)	($183,419.14)	($1,684,399.21)	20%	($210,165.53)
Function **8 - Operations**								
	EXPENSE							
Personnel Services								
9010	Full Time Wages	13,125,800.00	987,056.24	.00	3,725,848.04	9,399,951.96	28	3,746,559.26
9011	Full Time Overtime	438,975.00	23,180.46	.00	137,180.30	301,794.70	31	95,070.50

General Fund Expense Budget Performance

Fiscal Year to Date 04/30/26

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 **10 - General Fund**								
Function **8 - Operations**								
	EXPENSE							
Personnel Services								
9013	FT Benefits Pd to Emps	1,008,731.00	73,235.70	.00	265,498.40	743,232.60	26	278,432.87
9014	FT Benefits Pd for Emps	7,563,673.00	549,150.54	.00	1,990,812.97	5,572,860.03	26	2,001,132.06
9020	Part Time Wages	10,660,261.50	488,707.60	.00	1,403,376.75	9,256,884.75	13	1,436,646.03
9021	Part Time Overtime	68,328.00	791.17	.00	19,215.83	49,112.17	28	6,429.63
9023	PT Benefits Pd to Emps	4,730.00	232.84	.00	969.22	3,760.78	20	1,159.25
9024	PT Benefits Pd for Emps	940,933.00	48,295.66	.00	137,418.91	803,514.09	15	137,010.85
	Personnel Services Totals	$33,811,431.50	$2,170,650.21	$0.00	$7,680,320.42	$26,131,111.08	23%	$7,702,440.45
Contractual Services								
9110	Operating Supplies	2,187,042.22	173,471.97	26,318.26	475,866.69	1,684,857.27	23	574,287.09
9120	Maintenance Materials	.00	.00	.00	9.49	(9.49)	+++	.00
9130	Tools/Equipment	736,905.00	95,533.66	28,012.08	233,380.73	475,512.19	35	234,759.95
9140	Chemicals	662,267.00	146,226.60	22,767.62	291,179.28	348,320.10	47	271,744.39
9150	Equipment Fuel	613,252.00	44,787.39	.00	115,648.53	497,603.47	19	117,050.58
9160	Uniforms	105,473.00	5,396.65	.00	14,029.40	91,443.60	13	10,998.76
9170	Resale Merchandise	1,034,455.00	89,276.92	10,432.26	205,489.04	818,533.70	21	275,366.30
9420	Outside Services	5,125,653.53	293,164.95	774,625.32	723,150.17	3,627,878.04	29	653,403.19
9430	Insurances	667,188.00	(5,939.30)	.00	347,164.77	320,023.23	52	479,604.94
9440	Utilities	2,096,824.00	128,314.33	.00	681,403.99	1,415,420.01	32	630,168.13
9450	Rents/Leases	177,035.00	11,049.17	.00	37,719.98	139,315.02	21	34,561.47
9460	Postage/Shipping	3,190.00	727.67	.00	2,321.99	868.01	73	1,582.22
9510	Memberships	11,764.00	80.00	.00	3,398.31	8,365.69	29	2,605.00
9520	Employee Development	160,869.00	13,341.51	(1,990.40)	43,771.22	119,088.18	26	44,141.67
9910	Over/Under	(902.00)	277.49	.00	1,558.87	(2,460.87)	-173	953.91
9945	Inventory Gain/Loss on Adjustment	500.00	.00	.00	.00	500.00	0	.00
	Contractual Services Totals	$13,581,515.75	$995,709.01	$860,165.14	$3,176,092.46	$9,545,258.15	30%	$3,331,227.60
	EXPENSE TOTALS	$47,392,947.25	$3,166,359.22	$860,165.14	$10,856,412.88	$35,676,369.23	25%	$11,033,668.05
	Function **8 - Operations** Totals	($47,392,947.25	($3,166,359.22)	($860,165.14)	($10,856,412.88	($35,676,369.23	25%	($11,033,668.05
Function **9 - Administration**								
	EXPENSE							
Personnel Services								
9010	Full Time Wages	5,918,473.00	500,527.76	.00	1,774,877.64	4,143,595.36	30	1,647,919.33
9011	Full Time Overtime	37,000.00	1,630.26	.00	3,775.40	33,224.60	10	5,092.40
9013	FT Benefits Pd to Emps	357,624.00	26,243.07	.00	101,447.26	256,176.74	28	97,264.30
9014	FT Benefits Pd for Emps	2,681,080.00	196,781.14	.00	760,348.17	1,920,731.83	28	699,643.35

General Fund Expense Budget Performance

Fiscal Year to Date 04/30/26
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 **10 - General Fund**								
Function **9 - Administration**								
	EXPENSE							
Personnel Services								
9020	Part Time Wages	343,219.00	14,408.59	.00	62,111.59	281,107.41	18	59,640.38
9021	Part Time Overtime	500.00	.00	.00	.00	500.00	0	.00
9024	PT Benefits Pd for Emps	25,166.00	959.20	.00	4,094.83	21,071.17	16	3,821.41
	Personnel Services Totals	$9,363,062.00	$740,550.02	$0.00	$2,706,654.89	$6,656,407.11	29%	$2,513,381.17
Contractual Services								
9110	Operating Supplies	409,691.13	31,509.63	.00	83,937.10	325,754.03	20	39,281.47
9130	Tools/Equipment	241,625.34	3,877.54	1,815.59	57,804.54	182,005.21	25	99,472.08
9140	Chemicals	4,250.00	.00	.00	.00	4,250.00	0	.00
9150	Equipment Fuel	62,699.00	1,641.55	.00	6,062.89	56,636.11	10	6,385.88
9160	Uniforms	7,227.00	62.51	.00	672.74	6,554.26	9	787.15
9410	Professional Services	1,180,702.45	15,718.01	205,537.11	152,979.94	822,185.40	30	94,414.95
9420	Outside Services	5,293,419.87	250,079.81	889,511.07	679,230.72	3,724,678.08	30	714,854.45
9430	Insurances	193,774.00	.00	.00	106,750.03	87,023.97	55	141,984.10
9440	Utilities	158,828.00	14,141.53	.00	46,951.59	111,876.41	30	45,017.61
9450	Rents/Leases	3,400.00	495.39	.00	995.39	2,404.61	29	495.39
9460	Postage/Shipping	16,500.00	289.58	.00	6,622.38	9,877.62	40	3,661.09
9499	Miscellaneous	14,000.00	.00	.00	.00	14,000.00	0	.00
9510	Memberships	32,561.00	527.99	.00	7,599.16	24,961.84	23	12,133.37
9520	Employee Development	295,803.20	9,982.71	(994.60)	32,027.12	264,770.68	10	42,733.15
9910	Over/Under	.00	.00	.00	9.00	(9.00)	+++	.00
	Contractual Services Totals	$7,914,480.99	$328,326.25	$1,095,869.17	$1,181,642.60	$5,636,969.22	29%	$1,201,220.69
	EXPENSE TOTALS	$17,277,542.99	$1,068,876.27	$1,095,869.17	$3,888,297.49	$12,293,376.33	29%	$3,714,601.86
	Function **9 - Administration** Totals	($17,277,542.99	($1,068,876.27)	($1,095,869.17)	($3,888,297.49)	($12,293,376.33	29%	($3,714,601.86)
	Fund **10 - General Fund** Totals	$80,729,097.53	$5,035,473.77	$3,264,581.98	$27,204,250.95	$50,260,264.60		$29,168,059.39
	Grand Totals	$80,729,097.53	$5,035,473.77	$3,264,581.98	$27,204,250.95	$50,260,264.60		$29,168,059.39

General Fund Expense Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
EXPENSE							
Function **2 - Transfer**							
Location **100 - Administrative Office**							
Activity **990 - General**	11,072,258.00	236,637.93	.00	11,081,186.93	(8,928.93)	100	12,733,901.00
Location **100 - Administrative Office**	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
Function **2 - Transfer** Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
Function **5 - Capital**							
Location **100 - Administrative Office**							
Activity **140 - Information Technology**	10,000.00	.00	.00	.00	10,000.00	0	.00
Activity **180 - Natural Resources**	131,150.45	131,150.45	.00	131,150.45	.00	100	.00
Activity **192 - Engineering**	71,019.78	.00	70,980.00	.00	39.78	100	.00
Activity **730 - Police**	85,197.55	85,061.00	.00	85,061.00	136.55	100	.00
Location **100 - Administrative Office**	$297,367.78	$216,211.45	$70,980.00	$216,211.45	$10,176.33	97%	$0.00
Location **102 - Lake St. Clair**							
Activity **531 - Pool**	.00	.00	.00	.00	.00	+++	6,683.47
Activity **730 - Police**	.00	.00	.00	.00	.00	+++	8,585.21
Activity **990 - General**	61,375.00	.00	61,375.00	.00	.00	100	.00
Location **102 - Lake St. Clair** Totals	$61,375.00	$0.00	$61,375.00	$0.00	$0.00	100%	$15,268.68
Location **104 - Kensington**							
Activity **650 - Golf Course**	684,600.00	14,184.00	30,400.00	14,184.00	640,016.00	7	123,963.04
Activity **881 - Farm Learning Center**	32,726.00	.00	30,045.94	.00	2,680.06	92	.00
Activity **990 - General**	313,859.00	45,477.87	145,845.36	167,115.99	897.65	100	14,299.00
Location **104 - Kensington** Totals	$1,031,185.00	$59,661.87	$206,291.30	$181,299.99	$643,593.71	38%	$138,262.04
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **531 - Pool**	18,829.00	.00	.00	18,476.76	352.24	98	.00
Activity **650 - Golf Course**	57,107.00	.00	.00	57,106.69	.31	100	8,800.00
Activity **730 - Police**	46,524.00	.00	.00	46,523.40	.60	100	.00
Activity **990 - General**	328,992.00	.00	207,000.00	69,706.68	52,285.32	84	167,698.73
Location **106 - Lower**	$451,452.00	$0.00	$207,000.00	$191,813.53	$52,638.47	88%	$176,498.73
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **650 - Golf Course**	75,497.00	.00	.00	75,496.93	.07	100	4,479.00
Activity **730 - Police**	8,600.00	.00	8,585.21	.00	14.79	100	.00
Activity **990 - General**	96,527.36	110,000.00	96,466.96	110,000.00	(109,939.60)	214	175,185.47
Location **108 - Hudson**	$180,624.36	$110,000.00	$105,052.17	$185,496.93	($109,924.74)	161%	$179,664.47
Location **109 - Stony Creek**							
Activity **537 - Ripslide**	.00	.00	.00	.00	.00	+++	244,024.77
Activity **538 - Beach**	5,872.64	.00	5,872.64	.00	.00	100	.00

General Fund Expense Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
EXPENSE							
Function **5 - Capital**							
Location **109 - Stony Creek**							
Activity **650 - Golf Course**	27,692.00	.00	14,250.00	8,769.42	4,672.58	83	96,178.02
Activity **730 - Police**	91,142.00	91,142.00	.00	91,142.00	.00	100	.00
Activity **990 - General**	120,037.00	5,334.97	109,376.86	5,334.97	5,325.17	96	288,229.75
Location **109 - Stony Creek** Totals	$244,743.64	$96,476.97	$129,499.50	$105,246.39	$9,997.75	96%	$628,432.54
Location **112 - Lake Erie**							
Activity **650 - Golf Course**	56,851.00	.00	.00	56,850.36	.64	100	19,777.87
Activity **730 - Police**	93,370.00	45,571.00	8,585.21	84,340.50	444.29	100	.00
Activity **990 - General**	131,835.00	.00	131,835.00	.00	.00	100	.00
Location **112 - Lake Erie** Totals	$282,056.00	$45,571.00	$140,420.21	$141,190.86	$444.93	100%	$19,777.87
Location **113 - Wolcott**							
Activity **881 - Farm Learning Center**	146,314.00	.00	135,979.55	.00	10,334.45	93	26,883.30
Activity **990 - General**	100,675.00	.00	.00	99,707.43	967.57	99	8,761.00
Location **113 - Wolcott** Totals	$246,989.00	$0.00	$135,979.55	$99,707.43	$11,302.02	95%	$35,644.30
Location **115 - Indian Springs**							
Activity **650 - Golf Course**	17,500.00	.00	16,295.00	.00	1,205.00	93	134,516.86
Activity **990 - General**	41,919.14	28,765.00	.00	37,534.42	4,384.72	90	.00
Location **115 - Indian Springs** Totals	$59,419.14	$28,765.00	$16,295.00	$37,534.42	$5,589.72	91%	$134,516.86
Location **116 - Huron Meadows**							
Activity **650 - Golf Course**	27,664.08	14,506.00	.00	36,433.51	(8,769.43)	132	147,657.46
Location **116 - Huron Meadows** Totals	$27,664.08	$14,506.00	$0.00	$36,433.51	($8,769.43)	132%	$147,657.46
Function **5 - Capital** Totals	$2,882,876.00	$571,192.29	$1,072,892.73	$1,194,934.51	$615,048.76	79%	$1,475,722.95
Function **7 - Major Maintenance**							
Location **100 - Administrative Office**							
Activity **192 - Engineering**	126,742.33	.00	.00	.00	126,742.33	0	.00
Activity **990 - General**	242,377.00	.00	.00	.00	242,377.00	0	.00
Location **100 - Administrative Office**	$369,119.33	$0.00	$0.00	$0.00	$369,119.33	0%	$0.00
Location **102 - Lake St. Clair**							
Activity **535 - Sprayzone**	16,550.00	.00	16,549.00	.00	1.00	100	.00
Activity **660 - Disc/Adventure Golf**	17,400.00	.00	17,400.00	.00	.00	100	.00
Activity **990 - General**	44,531.00	.00	47,325.00	.00	(2,794.00)	106	135,018.16
Location **102 - Lake St. Clair** Totals	$78,481.00	$0.00	$81,274.00	$0.00	($2,793.00)	104%	$135,018.16
Location **104 - Kensington**							
Activity **535 - Sprayzone**	59,648.00	.00	.00	49,442.00	10,206.00	83	.00
Activity **881 - Farm Learning Center**	85,691.86	.00	3,500.00	1,719.52	80,472.34	6	.00

General Fund Expense Budget by Organization

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
EXPENSE							
Function **7 - Major Maintenance**							
Location **104 - Kensington**							
Activity **990 - General**	423,771.14	(9,318.36)	.00	.04	423,771.10	0	12,435.70
Location **104 - Kensington** Totals	$569,111.00	($9,318.36)	$3,500.00	$51,161.56	$514,449.44	10%	$12,435.70
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **532 - Waterpark**	44,945.29	.00	39,458.36	5,486.93	.00	100	5,183.62
Activity **880 - Interpretive Center/Mill**	19,490.00	.00	.00	19,490.00	.00	100	.00
Activity **990 - General**	189,260.00	.00	18,750.00	.00	170,510.00	10	.00
Location **106 - Lower**	$253,695.29	$0.00	$58,208.36	$24,976.93	$170,510.00	33%	$5,183.62
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **650 - Golf Course**	166,715.13	(9,757.25)	.00	254.99	166,460.14	0	.00
Location **108 - Hudson**	$166,715.13	($9,757.25)	$0.00	$254.99	$166,460.14	0%	$0.00
Location **109 - Stony Creek**							
Activity **650 - Golf Course**	60,000.00	.00	.00	.00	60,000.00	0	25,562.43
Activity **990 - General**	131,447.58	.00	71,447.58	.00	60,000.00	54	.00
Location **109 - Stony Creek** Totals	$191,447.58	$0.00	$71,447.58	$0.00	$120,000.00	37%	$25,562.43
Location **112 - Lake Erie**							
Activity **540 - Dockage/Boat Storage**	14,880.00	.00	.00	.00	14,880.00	0	.00
Activity **650 - Golf Course**	94,072.00	.00	6,100.00	87,972.00	.00	100	14,723.18
Activity **710 - Administrative**	.00	.00	.00	.00	.00	+++	73.91
Activity **880 - Interpretive Center/Mill**	5,024.57	.00	.00	5,024.57	.00	100	.00
Activity **990 - General**	225,000.00	.00	.00	.00	225,000.00	0	.00
Location **112 - Lake Erie** Totals	$338,976.57	$0.00	$6,100.00	$92,996.57	$239,880.00	29%	$14,797.09
Location **113 - Wolcott**							
Activity **630 - Activity Center Rental**	23,228.50	11,330.20	.00	11,330.20	11,898.30	49	.00
Activity **881 - Farm Learning Center**	153.47	153.47	.00	153.47	.00	100	.00
Location **113 - Wolcott** Totals	$23,381.97	$11,483.67	$0.00	$11,483.67	$11,898.30	49%	$0.00
Location **115 - Indian Springs**							
Activity **650 - Golf Course**	.00	.00	.00	.00	.00	+++	2,927.53
Activity **710 - Administrative**	.00	.00	.00	.00	.00	+++	14,241.00
Activity **990 - General**	112,545.42	.00	15,125.00	2,545.42	94,875.00	16	.00
Location **115 - Indian Springs** Totals	$112,545.42	$0.00	$15,125.00	$2,545.42	$94,875.00	16%	$17,168.53
Function **7 - Major Maintenance** Totals	$2,103,473.29	($7,591.94)	$235,654.94	$183,419.14	$1,684,399.21	20%	$210,165.53
Function **8 - Operations**							
Location **100 - Administrative Office**							
Activity **380 - Outside Lease/Rent**	40,050.00	.00	.00	11,748.68	28,301.32	29	11,526.74

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
EXPENSE							
Function **8 - Operations**							
Location **100 - Administrative Office**							
Activity **590 - Tolling**	30,400.00	1,772.41	.00	9,875.60	20,524.40	32	12,039.54
Activity **710 - Administrative**	1,489,428.00	.00	.00	.00	1,489,428.00	0	.00
Activity **990 - General**	.00	.00	.00	.00	.00	+++	40.00
Location **100 - Administrative Office**	$1,559,878.00	$1,772.41	$0.00	$21,624.28	$1,538,253.72	1%	$23,606.28
Location **102 - Lake St. Clair**							
Activity **180 - Natural Resources**	141,416.00	3,201.68	5,000.00	3,201.68	133,214.32	6	1,316.60
Activity **531 - Pool**	451,696.00	31,786.60	.00	50,119.06	401,576.94	11	15,988.38
Activity **535 - Sprayzone**	12,430.00	.00	.00	104.19	12,325.81	1	143.46
Activity **538 - Beach**	23,803.00	.00	.00	1,117.61	22,685.39	5	5,259.11
Activity **540 - Dockage/Boat Storage**	104,080.00	2,341.45	.00	7,644.77	96,435.23	7	9,573.03
Activity **565 - Plaza Concession**	9,574.00	4,643.82	.00	7,701.68	1,872.32	80	1,630.85
Activity **590 - Tolling**	160,268.00	6,069.66	.00	22,321.64	137,946.36	14	23,369.41
Activity **630 - Activity Center Rental**	70,989.00	1,488.80	.00	9,283.91	61,705.09	13	17,931.15
Activity **640 - Shelter Reservations**	1,100.00	.00	.00	.00	1,100.00	0	.00
Activity **655 - Par 3/Foot Golf**	150,647.00	2,233.00	.00	5,315.48	145,331.52	4	6,345.62
Activity **660 - Disc/Adventure Golf**	30,039.00	.00	.00	285.61	29,753.39	1	795.66
Activity **670 - Trackless Train**	45,164.00	.00	.00	(8.50)	45,172.50	0	360.36
Activity **700 - Special Events**	79,770.00	3,608.96	40,000.00	6,826.36	32,943.64	59	8,976.16
Activity **710 - Administrative**	937,798.00	60,922.26	786.03	238,880.17	698,131.80	26	244,258.09
Activity **730 - Police**	925,315.00	70,800.48	3,418.28	262,468.93	659,427.79	29	284,029.28
Activity **870 - Wildlife Management**	18,740.00	1,742.00	15,056.00	7,833.12	(4,149.12)	122	3,484.00
Activity **880 - Interpretive Center/Mill**	455,012.20	28,814.64	31,297.20	107,788.30	315,926.70	31	124,142.88
Activity **990 - General**	2,043,471.64	153,666.81	.00	566,800.91	1,476,670.73	28	552,704.21
Activity **991 - Joint Government Maint**	71,845.00	.00	.00	.00	71,845.00	0	5,189.74
Location **102 - Lake St. Clair** Totals	$5,733,157.84	$371,320.16	$95,557.51	$1,297,684.92	$4,339,915.41	24%	$1,305,497.99
Location **104 - Kensington**							
Activity **180 - Natural Resources**	219,976.00	13,644.87	41,000.00	62,944.55	116,031.45	47	63,825.13
Activity **535 - Sprayzone**	226,404.00	2,658.67	4,465.44	10,017.99	211,920.57	6	10,653.23
Activity **538 - Beach**	233,140.00	4,016.05	1,100.95	25,169.06	206,869.99	11	22,925.17
Activity **540 - Dockage/Boat Storage**	3,921.00	35.30	.00	1,031.60	2,889.40	26	541.20
Activity **550 - Boat Rental**	189,483.00	4,380.34	918.35	7,453.59	181,111.06	4	7,691.11
Activity **560 - Excursion Boat**	49,605.00	1,478.60	.00	1,478.60	48,126.40	3	248.00
Activity **580 - Cross Country Skiing**	24,630.00	327.23	.00	14,027.40	10,602.60	57	13,851.82
Activity **590 - Tolling**	403,235.00	29,049.04	.00	90,105.63	313,129.37	22	87,688.96

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Fund **10 - General Fund**							
EXPENSE							
Function **8 - Operations**							
Location **104 - Kensington**							
Activity **615 - Group Camping**	805.00	.00	.00	.00	805.00	0	110.00
Activity **635 - Mobile Stage**	5,402.00	.00	.00	.00	5,402.00	0	.00
Activity **650 - Golf Course**	959,633.00	71,346.04	9,573.97	194,874.89	755,184.14	21	232,197.09
Activity **660 - Disc/Adventure Golf**	93,847.00	5,835.65	.00	12,157.81	81,689.19	13	33,897.57
Activity **700 - Special Events**	130,890.00	13,523.06	51,250.00	14,699.70	64,940.30	50	5,551.69
Activity **710 - Administrative**	1,186,646.00	87,494.12	3,167.16	321,956.87	861,521.97	27	320,349.58
Activity **730 - Police**	1,313,146.00	96,370.42	(327.43)	402,192.51	911,280.92	31	356,416.33
Activity **870 - Wildlife Management**	43,159.00	3,068.96	11,430.00	32,272.66	(543.66)	101	26,735.49
Activity **880 - Interpretive Center/Mill**	470,338.00	31,196.48	5,290.32	121,162.44	343,885.24	27	156,305.98
Activity **881 - Farm Learning Center**	1,127,027.00	95,109.40	234.94	322,947.41	803,844.65	29	302,292.80
Activity **882 - Mobile Learning Center**	186,292.00	11,264.61	.00	43,071.03	143,220.97	23	43,271.69
Activity **990 - General**	2,546,160.69	217,148.65	46,086.03	737,962.00	1,762,112.66	31	802,113.98
Activity **991 - Joint Government Maint**	35,972.00	.00	.00	.00	35,972.00	0	596.97
Location **104 - Kensington** Totals	$9,449,711.69	$687,947.49	$174,189.73	$2,415,525.74	$6,859,996.22	27%	$2,487,263.79
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **180 - Natural Resources**	196,968.00	2,863.53	84,480.00	4,098.13	108,389.87	45	22,586.00
Activity **531 - Pool**	339,775.00	25,035.65	.00	37,960.77	301,814.23	11	28,970.30
Activity **532 - Waterpark**	1,183,460.00	14,850.55	11,174.25	69,057.73	1,103,228.02	7	71,397.22
Activity **550 - Boat Rental**	10,372.00	.00	.00	50.75	10,321.25	0	49.88
Activity **590 - Tolling**	318,775.00	9,106.40	.00	30,649.03	288,125.97	10	27,993.94
Activity **610 - Family Camping**	9,850.00	370.08	.00	1,629.04	8,220.96	17	127.00
Activity **615 - Group Camping**	380.00	178.00	.00	178.00	202.00	47	.00
Activity **650 - Golf Course**	870,939.00	89,957.53	4,167.15	158,990.24	707,781.61	19	149,490.41
Activity **660 - Disc/Adventure Golf**	300.00	.00	.00	.00	300.00	0	2,000.05
Activity **700 - Special Events**	49,000.00	1,569.00	18,025.00	2,106.72	28,868.28	41	1,016.96
Activity **710 - Administrative**	970,697.00	62,840.65	1,414.85	248,301.34	720,980.81	26	247,030.65
Activity **730 - Police**	1,090,959.00	72,484.58	667.47	302,993.95	787,297.58	28	318,941.08
Activity **870 - Wildlife Management**	25,987.00	.00	.00	28,354.30	(2,367.30)	109	12,661.24
Activity **880 - Interpretive Center/Mill**	357,632.86	28,780.24	.00	112,228.35	245,404.51	31	99,341.86
Activity **882 - Mobile Learning Center**	338,614.00	24,109.94	.00	90,135.04	248,478.96	27	90,491.79
Activity **884 - Community Outreach**	667,747.00	46,792.60	1,859.00	180,261.89	485,626.11	27	167,311.78
Activity **990 - General**	2,546,435.36	188,382.41	2,247.92	688,581.93	1,855,605.51	27	690,792.53
Location **106 - Lower**	$8,977,891.22	$567,321.16	$124,035.64	$1,955,577.21	$6,898,278.37	23%	$1,930,202.69

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
EXPENSE							
Function **8 - Operations**							
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **180 - Natural Resources**	215,565.00	3,974.77	54,475.00	7,254.79	153,835.21	29	28,171.97
Activity **550 - Boat Rental**	4,080.00	91.80	.00	91.80	3,988.20	2	119.75
Activity **580 - Cross Country Skiing**	7,963.00	.00	.00	368.64	7,594.36	5	345.43
Activity **590 - Tolling**	119,443.00	6,334.13	.00	20,763.77	98,679.23	17	17,309.58
Activity **615 - Group Camping**	1,840.00	.00	.00	.00	1,840.00	0	.00
Activity **650 - Golf Course**	804,068.00	72,272.37	2,780.38	190,312.35	610,975.27	24	183,650.13
Activity **660 - Disc/Adventure Golf**	18,992.00	90.00	.00	1,929.33	17,062.67	10	1,312.66
Activity **700 - Special Events**	37,644.00	198.00	2,352.24	3,278.24	32,013.52	15	6,010.21
Activity **710 - Administrative**	646,993.00	41,934.89	786.03	180,496.11	465,710.86	28	175,159.45
Activity **730 - Police**	683,854.00	51,681.18	667.47	194,118.64	489,067.89	28	183,223.63
Activity **870 - Wildlife Management**	16,692.50	1,800.00	13,090.00	3,600.00	2.50	100	11,891.12
Activity **880 - Interpretive Center/Mill**	156,615.00	10,246.91	.00	40,356.15	116,258.85	26	38,915.12
Activity **990 - General**	847,677.00	68,177.28	15,912.48	230,530.07	601,234.45	29	230,148.63
Activity **991 - Joint Government Maint**	33,113.00	2,560.65	.00	3,856.92	29,256.08	12	1,215.33
Location **108 - Hudson**	$3,594,539.50	$259,361.98	$90,063.60	$876,956.81	$2,627,519.09	27%	$877,473.01
Location **109 - Stony Creek**							
Activity **180 - Natural Resources**	264,556.00	40,996.52	46,600.00	45,259.32	172,696.68	35	30,049.45
Activity **537 - Ripslide**	34,088.00	.00	.00	.00	34,088.00	0	.00
Activity **538 - Beach**	372,207.00	2,243.19	.00	16,490.20	355,716.80	4	29,064.96
Activity **540 - Dockage/Boat Storage**	14,931.00	204.19	.00	1,820.00	13,111.00	12	1,680.78
Activity **550 - Boat Rental**	118,037.00	8,580.03	.00	11,166.12	106,870.88	9	2,342.98
Activity **580 - Cross Country Skiing**	6,290.00	102.39	.00	5,019.38	1,270.62	80	4,344.87
Activity **590 - Tolling**	194,723.00	10,833.71	.00	34,508.33	160,214.67	18	37,002.59
Activity **610 - Family Camping**	36,163.00	1,863.60	.00	4,919.35	31,243.65	14	3,014.04
Activity **630 - Activity Center Rental**	.00	.00	.00	.00	.00	+++	599.00
Activity **635 - Mobile Stage**	3,000.00	.00	.00	.00	3,000.00	0	.00
Activity **650 - Golf Course**	1,021,861.00	86,858.93	10,395.87	177,232.03	834,233.10	18	227,306.82
Activity **660 - Disc/Adventure Golf**	31,453.00	114.86	.00	2,511.78	28,941.22	8	621.00
Activity **700 - Special Events**	88,233.00	3,638.00	35,500.00	9,472.94	43,260.06	51	5,657.17
Activity **710 - Administrative**	1,009,052.00	69,118.61	2,951.21	273,541.52	732,559.27	27	285,100.80
Activity **730 - Police**	1,227,409.00	76,075.29	27,779.97	294,560.25	905,068.78	26	322,966.38
Activity **870 - Wildlife Management**	39,764.00	1,510.37	12,850.00	32,800.61	(5,886.61)	115	22,343.40
Activity **880 - Interpretive Center/Mill**	408,008.00	27,852.54	.00	107,732.99	300,275.01	26	126,537.87
Activity **882 - Mobile Learning Center**	193,566.00	15,068.08	.00	56,450.96	137,115.04	29	32,279.14

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Fund **10 - General Fund**							
EXPENSE							
Function **8 - Operations**							
Location **109 - Stony Creek**							
Activity **990 - General**	2,064,106.00	154,771.81	25,499.96	574,636.35	1,463,969.69	29	555,326.52
Activity **991 - Joint Government Maint**	12,992.00	.00	.00	.00	12,992.00	0	.00
Location **109 - Stony Creek** Totals	$7,140,439.00	$499,832.12	$161,577.01	$1,648,122.13	$5,330,739.86	25%	$1,686,237.77
Location **112 - Lake Erie**							
Activity **180 - Natural Resources**	73,624.00	.00	.00	.00	73,624.00	0	5,951.78
Activity **531 - Pool**	239,824.00	3,490.78	.00	12,576.92	227,247.08	5	13,314.03
Activity **540 - Dockage/Boat Storage**	150,544.00	5,127.55	7,200.00	13,746.41	129,597.59	14	16,654.74
Activity **590 - Tolling**	83,539.00	5,238.12	.00	18,238.68	65,300.32	22	17,491.86
Activity **640 - Shelter Reservations**	500.00	.00	.00	.00	500.00	0	.00
Activity **650 - Golf Course**	903,297.00	75,136.96	8,744.14	155,367.45	739,185.41	18	183,360.08
Activity **700 - Special Events**	53,510.00	1,222.70	16,160.00	5,581.98	31,768.02	41	7,986.03
Activity **710 - Administrative**	794,604.00	52,135.81	786.03	208,184.56	585,633.41	26	209,595.50
Activity **730 - Police**	923,454.00	60,791.67	14,721.47	236,588.78	672,143.75	27	274,495.81
Activity **870 - Wildlife Management**	29,509.00	2,717.00	15,056.00	19,631.71	(5,178.71)	118	10,746.25
Activity **880 - Interpretive Center/Mill**	355,767.00	25,971.04	.00	88,707.81	267,059.19	25	107,035.77
Activity **990 - General**	1,220,622.00	93,305.77	.00	370,128.91	850,493.09	30	346,200.39
Location **112 - Lake Erie** Totals	$4,828,794.00	$325,137.40	$62,667.64	$1,128,753.21	$3,637,373.15	25%	$1,192,832.24
Location **113 - Wolcott**							
Activity **180 - Natural Resources**	53,624.00	.00	26,000.00	.00	27,624.00	48	2,835.54
Activity **590 - Tolling**	10,095.00	.00	.00	.00	10,095.00	0	508.93
Activity **615 - Group Camping**	6,417.00	599.22	.00	2,744.28	3,672.72	43	2,639.57
Activity **630 - Activity Center Rental**	36,461.00	665.78	.00	6,914.85	29,546.15	19	12,756.48
Activity **700 - Special Events**	7,500.00	.00	.00	.00	7,500.00	0	204.48
Activity **710 - Administrative**	53,816.00	3,541.89	235.81	22,381.58	31,198.61	42	20,453.35
Activity **730 - Police**	100,855.00	468.53	.00	2,885.70	97,969.30	3	6,019.60
Activity **880 - Interpretive Center/Mill**	66,324.00	2,544.62	.00	13,452.63	52,871.37	20	20,033.96
Activity **881 - Farm Learning Center**	1,130,566.00	88,885.82	3,456.93	316,201.97	810,907.10	28	328,280.22
Activity **990 - General**	314,815.00	24,806.65	.00	90,934.80	223,880.20	29	85,390.87
Location **113 - Wolcott** Totals	$1,780,473.00	$121,512.51	$29,692.74	$455,515.81	$1,295,264.45	27%	$479,123.00
Location **115 - Indian Springs**							
Activity **180 - Natural Resources**	205,263.00	2,074.33	86,000.00	21,568.19	97,694.81	52	10,751.76
Activity **535 - Sprayzone**	48,158.00	299.30	.00	2,046.74	46,111.26	4	2,320.52
Activity **580 - Cross Country Skiing**	7,344.00	.00	.00	.00	7,344.00	0	.00
Activity **590 - Tolling**	77,874.00	2,515.61	.00	12,767.01	65,106.99	16	10,278.17

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Organization	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year YTD
Fund **10 - General Fund**							
EXPENSE							
Function **8 - Operations**							
Location **115 - Indian Springs**							
Activity **630 - Activity Center Rental**	33,637.00	323.82	.00	2,948.72	30,688.28	9	637.44
Activity **650 - Golf Course**	935,886.00	94,446.38	1,117.40	191,149.53	743,619.07	21	197,355.41
Activity **700 - Special Events**	13,500.00	.00	.00	361.25	13,138.75	3	1,663.47
Activity **710 - Administrative**	338,934.00	21,779.39	628.82	98,069.32	240,235.86	29	100,128.37
Activity **730 - Police**	124,405.00	5,217.85	.00	13,039.43	111,365.57	10	12,464.46
Activity **870 - Wildlife Management**	2.00	.00	.00	.00	2.00	0	12,595.91
Activity **880 - Interpretive Center/Mill**	.00	.00	.00	158.00	(158.00)	+++	.00
Activity **883 - Environmental Disc**	517,975.00	41,931.82	.00	159,202.03	358,772.97	31	149,762.95
Activity **990 - General**	392,971.00	32,902.14	5,440.00	132,435.94	255,095.06	35	120,791.68
Location **115 - Indian Springs** Totals	$2,695,949.00	$201,490.64	$93,186.22	$633,746.16	$1,969,016.62	27%	$618,750.14
Location **116 - Huron Meadows**							
Activity **180 - Natural Resources**	84,095.00	.00	18,000.00	23,581.23	42,513.77	49	25,095.72
Activity **580 - Cross Country Skiing**	84,483.00	1,538.04	1,293.60	49,579.22	33,610.18	60	61,090.65
Activity **590 - Tolling**	2,014.00	.00	.00	.00	2,014.00	0	.00
Activity **650 - Golf Course**	858,495.00	87,154.16	9,665.64	207,706.46	641,122.90	25	219,530.82
Activity **700 - Special Events**	5,000.00	1,795.00	.00	1,795.00	3,205.00	36	2,836.66
Activity **710 - Administrative**	90,397.00	5,151.62	235.81	27,942.98	62,218.21	31	28,041.86
Activity **730 - Police**	203,658.00	8,503.13	.00	13,147.85	190,510.15	6	30,338.71
Activity **990 - General**	303,972.00	26,521.40	.00	99,153.87	204,818.13	33	65,746.72
Location **116 - Huron Meadows** Totals	$1,632,114.00	$130,663.35	$29,195.05	$422,906.61	$1,180,012.34	28%	$432,681.14
Function **8 - Operations** Totals	$47,392,947.25	$3,166,359.22	$860,165.14	$10,856,412.88	$35,676,369.23	25%	$11,033,668.05
Function **9 - Administration**							
Location **100 - Administrative Office**							
Activity **100 - Executive**	1,377,551.00	87,543.21	61,000.00	353,068.78	963,482.22	30	321,079.82
Activity **102 - Diversity, Equity &**	711,000.20	38,771.35	5,500.00	131,558.85	573,941.35	19	167,367.28
Activity **110 - Finance Department**	1,285,361.00	80,956.49	22,820.87	305,808.30	956,731.83	26	291,720.49
Activity **120 - Human Resource**	989,851.00	81,459.85	8,000.00	285,164.14	696,686.86	30	232,375.77
Activity **130 -**	2,647,427.00	116,669.58	617,663.57	437,766.70	1,591,996.73	40	434,958.21
Activity **138 - Web Design Department**	.00	99.00	.00	99.00	(99.00)	+++	.00
Activity **140 - Information Technology**	2,286,272.00	248,950.11	43,535.35	765,421.24	1,477,315.41	35	749,053.62
Activity **150 - Purchasing Department**	310,070.00	23,565.21	.00	89,882.45	220,187.55	29	81,626.32
Activity **180 - Natural Resources**	758,856.00	61,033.78	22,931.08	267,866.40	468,058.52	38	261,595.15

General Fund Expense Budget by Organization

Through 04/30/26
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
Fund **10 - General Fund**							
EXPENSE							
Function **9 - Administration**							
Location **100 - Administrative Office**							
Activity **190 - Planning**	1,078,532.13	122,444.87	11,142.50	313,759.83	753,629.80	30	236,782.70
Activity **192 - Engineering**	2,375,432.46	84,965.72	248,679.96	409,621.10	1,717,131.40	28	340,623.31
Activity **700 - Special Events**	20,000.00	10,209.07	.00	10,509.27	9,490.73	53	17,432.96
Activity **710 - Administrative**	886,355.00	36,785.58	14,493.12	202,856.20	669,005.68	25	285,849.89
Activity **730 - Police**	959,309.20	60,132.91	20,099.40	255,583.18	683,626.62	29	229,512.45
Activity **880 - Interpretive Center/Mill**	301,026.00	15,289.54	793.32	59,332.05	240,900.63	20	64,510.86
Activity **990 - General**	.00	.00	.00	.00	.00	+++	113.03
Activity **991 - Joint Government Maint**	1,290,500.00	.00	19,210.00	.00	1,271,290.00	1	.00
Location **100 - Administrative Office**	$17,277,542.99	$1,068,876.27	$1,095,869.17	$3,888,297.49	$12,293,376.33	29%	$3,714,601.86
Function **9 - Administration** Totals	$17,277,542.99	$1,068,876.27	$1,095,869.17	$3,888,297.49	$12,293,376.33	29%	$3,714,601.86
EXPENSE TOTALS	$80,729,097.53	$5,035,473.77	$3,264,581.98	$27,204,250.95	$50,260,264.60	38%	$29,168,059.39
Fund **10 - General Fund** Totals	$80,729,097.53	$5,035,473.77	$3,264,581.98	$27,204,250.95	$50,260,264.60		$29,168,059.39
Grand Totals	$80,729,097.53	$5,035,473.77	$3,264,581.98	$27,204,250.95	$50,260,264.60		$29,168,059.39

Suppl Maj Mnt Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**					
Fund Type **Special Revenue Funds**					
Fund **20 - Supplemental Maj Mnt Fund**					
ASSETS					
ASSETS					
INVESTMENTS					
Comerica Restricted Funds		5,997,805.00	5,771,298.32	226,506.68	3.92
	INVESTMENTS Totals	$5,997,805.00	$5,771,298.32	$226,506.68	3.92%
	ASSETS Totals	$5,997,805.00	$5,771,298.32	$226,506.68	3.92%
	ASSETS TOTALS	$5,997,805.00	$5,771,298.32	$226,506.68	3.92%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
LIABILITIES					
CURRENT LIABILITIES					
Contract Retainage Payabl		(.01)	(.01)	.00	.00
	CURRENT LIABILITIES Totals	($0.01)	($0.01)	$0.00	0.00%
	LIABILITIES Totals	($0.01)	($0.01)	$0.00	0.00%
	LIABILITIES TOTALS	($0.01)	($0.01)	$0.00	0.00%
FUND EQUITY					
FUND BALANCE					
UNASSIGNED FUND BALANCE					
Reserve Future Contingen.		5,691,285.20	5,691,285.20	.00	.00
	UNASSIGNED FUND BALANCE Totals	$5,691,285.20	$5,691,285.20	$0.00	0.00%
	FUND BALANCE Totals	$5,691,285.20	$5,691,285.20	$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	$5,691,285.20	$5,691,285.20	$0.00	0.00%
	Prior Year Fund Equity Adjustment	(236,918.53)			
	Fund Revenues	(69,601.28)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	$5,997,805.01	$5,691,285.20	$306,519.81	5.39%
	LIABILITIES AND FUND EQUITY	$5,997,805.00	$5,691,285.19	$306,519.81	5.39%
	Fund **20 - Supplemental Maj Mnt Fund** Totals	$0.00	$80,013.13	($80,013.13)	(100.00%)
	Fund Type **Special Revenue Funds** Totals	$0.00	$80,013.13	($80,013.13)	(100.00%)
	Fund Category **Governmental Funds** Totals	$0.00	$80,013.13	($80,013.13)	(100.00%)
	Grand Totals	$0.00	$80,013.13	($80,013.13)	(100.00%)

Supplemental Maj Mnt Fund Revenue Budget Performance

Fiscal Year to Date 04/30/26

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 **20 - Supplemental Maj Mnt Fund**								
Function **9 - Administration**								
	REVENUE							
Revenue								
4500	Interest Income	.00	17,630.37	.00	69,601.28	(69,601.28)	+++	80,013.13
	Revenue Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
	REVENUE TOTALS	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
	Function **9 - Administration** Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
	Fund **20 - Supplemental Maj Mnt Fund** Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)		$80,013.13
	Grand Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)		$80,013.13

Supplemental Maj Mnt Fund Revenue Budget by Organization

Through 04/30/26
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
Fund **20 - Supplemental Maj Mnt Fund**							
REVENUE							
Function **9 - Administration**							
Location **100 - Administrative Office**							
Activity **990 - General**							
Category **70 - Other**	.00	17,630.37	.00	69,601.28	(69,601.28)	+++	80,013.13
Activity **990 - General** Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
Location **100 - Administrative Office**	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
Function **9 - Administration** Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
REVENUE TOTALS	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)	+++	$80,013.13
Fund **20 - Supplemental Maj Mnt Fund** Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)		$80,013.13
Grand Totals	$0.00	$17,630.37	$0.00	$69,601.28	($69,601.28)		$80,013.13

Capital Project Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**					
Fund Type **Capital Projects Funds**					
Fund **80 - Capital Projects Fund**					
ASSETS					
ASSETS					
INVESTMENTS					
Flagstar Bank/C.D.		586,016.27	532,934.70	53,081.57	9.96
Public Service Credit Union		2,900,845.44	2,771,397.18	129,448.26	4.67
CIBC Bank/C.D.		2,302,709.52	2,205,243.91	97,465.61	4.42
Comerica Bank Govt Fund		33,374,206.70	31,139,191.01	2,235,015.69	7.18
Comerica Bank Const Sav		337,548.56	.00	337,548.56	+++
	INVESTMENTS Totals	$39,501,326.49	$36,648,766.80	$2,852,559.69	7.78%
OTHER ASSETS					
Due From Other Funds		227,709.00	290,225.26	(62,516.26)	(21.54)
Due From Grants		1,458,760.00	3,170.00	1,455,590.00	45,917.67
	OTHER ASSETS Totals	$1,686,469.00	$293,395.26	$1,393,073.74	474.81%
	ASSETS Totals	$41,187,795.49	$36,942,162.06	$4,245,633.43	11.49%
	ASSETS TOTALS	$41,187,795.49	$36,942,162.06	$4,245,633.43	11.49%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
LIABILITIES					
CURRENT LIABILITIES					
Vouchers Payable		149.98	7,401.87	(7,251.89)	(97.97)
Due To		436,719.15	120,213.28	316,505.87	263.29
Deferred Revenue		3,958,760.00	2,500,000.00	1,458,760.00	58.35
	CURRENT LIABILITIES Totals	$4,395,629.13	$2,627,615.15	$1,768,013.98	67.29%
	LIABILITIES Totals	$4,395,629.13	$2,627,615.15	$1,768,013.98	67.29%
	LIABILITIES TOTALS	$4,395,629.13	$2,627,615.15	$1,768,013.98	67.29%
FUND EQUITY					
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	+++
	FUND EQUITY TOTALS Prior to Current Year Changes	$0.00	$0.00	$0.00	+++
	Prior Year Fund Equity Adjustment	(26,345,969.80)			

Capital Project Fund Balance Sheet

Through 04/30/26
Summary Listing

Classification	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category **Governmental Funds**				
Fund Type **Capital Projects Funds**				
Fund Revenues	(11,388,030.44)			
Fund Expenses	941,833.88			
FUND EQUITY TOTALS	$36,792,166.36	$0.00	$36,792,166.36	+++
LIABILITIES AND FUND EQUITY	$41,187,795.49	$2,627,615.15	$38,560,180.34	1,467.50%
Fund **80 - Capital Projects Fund** Totals	$0.00	$34,314,546.91	($34,314,546.91)	(100.00%)
Fund Type **Capital Projects Funds** Totals	$0.00	$34,314,546.91	($34,314,546.91)	(100.00%)
Fund Category **Governmental Funds** Totals	$0.00	$34,314,546.91	($34,314,546.91)	(100.00%)
Grand Totals	$0.00	$34,314,546.91	($34,314,546.91)	(100.00%)

Capital Project Revenue Budget Performance

Fiscal Year to Date 04/30/26

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 **80 - Capital Projects Fund**								
Function **2 - Transfer**								
	REVENUE							
Revenue								
6000	**Transfer In - General Fund**							
6000.10	Transfer In - General Fund	11,072,258.00	236,637.93	.00	11,081,186.93	(8,928.93)	100	12,733,901.00
	6000 - Transfer In - General Fund	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	Revenue Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	REVENUE TOTALS	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
	Function **2 - Transfer** Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$12,733,901.00
Function **9 - Administration**								
	REVENUE							
Revenue								
4400	Grant Revenue	11,729,186.19	.00	.00	.00	11,729,186.19	0	40,225.26
4450	Donations	.00	.00	.00	.00	.00	+++	250,000.00
4500	Interest Income	.00	92,822.04	.00	306,843.51	(306,843.51)	+++	276,139.65
	Revenue Totals	$11,729,186.19	$92,822.04	$0.00	$306,843.51	$11,422,342.68	3%	$566,364.91
	REVENUE TOTALS	$11,729,186.19	$92,822.04	$0.00	$306,843.51	$11,422,342.68	3%	$566,364.91
	Function **9 - Administration** Totals	$11,729,186.19	$92,822.04	$0.00	$306,843.51	$11,422,342.68	3%	$566,364.91
	Fund **80 - Capital Projects Fund** Totals	$22,801,444.19	$329,459.97	$0.00	$11,388,030.44	$11,413,413.75		$13,300,265.91
	Grand Totals	$22,801,444.19	$329,459.97	$0.00	$11,388,030.44	$11,413,413.75		$13,300,265.91

Capital Project Revenue Budget by Organization

Through 04/30/26
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
Fund **80 - Capital Projects Fund**							
REVENUE							
Function **2 - Transfer**							
Location **100 - Administrative Office**							
Activity **990 - General**	11,072,258.00	236,637.93	.00	11,081,186.93	(8,928.93)	100	14,240,507.00
Location **100 - Administrative Office**	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$14,240,507.00
Function **2 - Transfer** Totals	$11,072,258.00	$236,637.93	$0.00	$11,081,186.93	($8,928.93)	100%	$14,240,507.00
Function **5 - Capital**							
Location **102 - Lake St. Clair**							
Activity **538 - Beach**	.00	.00	.00	.00	.00	+++	.00
Location **102 - Lake St. Clair** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Function **5 - Capital** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Function **9 - Administration**							
Location **100 - Administrative Office**							
Activity **990 - General**	11,729,186.19	92,822.04	.00	306,843.51	11,422,342.68	3	2,345,847.12
Location **100 - Administrative Office**	$11,729,186.19	$92,822.04	$0.00	$306,843.51	$11,422,342.68	3%	$2,345,847.12
Function **9 - Administration** Totals	$11,729,186.19	$92,822.04	$0.00	$306,843.51	$11,422,342.68	3%	$2,345,847.12
REVENUE TOTALS	$22,801,444.19	$329,459.97	$0.00	$11,388,030.44	$11,413,413.75	50%	$16,586,354.12
Fund **80 - Capital Projects Fund** Totals	$22,801,444.19	$329,459.97	$0.00	$11,388,030.44	$11,413,413.75		$16,586,354.12
Grand Totals	$22,801,444.19	$329,459.97	$0.00	$11,388,030.44	$11,413,413.75		$16,586,354.12

Capital Project Expense Budget Performance

Fiscal Year to Date 04/30/26

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 **80 - Capital Projects Fund**								
Function **2 - Transfer**								
	EXPENSE							
Expenditures								
9965	**Transfer Out - General Fund**							
9965.10	Transfer Out - General Fund	130.09	.00	.00	130.09	.00	100	278.93
	9965 - Transfer Out - General Fund	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	Expenditures Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	EXPENSE TOTALS	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$278.93
	Function **2 - Transfer** Totals	($130.09)	$0.00	$0.00	($130.09)	$0.00	100%	($278.93)
Function **5 - Capital**								
	EXPENSE							
Personnel Services								
9010	Full Time Wages	386,129.00	63,019.44	.00	182,510.39	203,618.61	47	139,454.81
9013	FT Benefits Pd to Emps	23,586.65	3,822.57	.00	10,541.69	13,044.96	45	8,075.76
9014	FT Benefits Pd for Emps	176,862.28	28,663.35	.00	79,046.04	97,816.24	45	58,090.78
	Personnel Services Totals	$586,577.93	$95,505.36	$0.00	$272,098.12	$314,479.81	46%	$205,621.35
Contractual Services								
9410	Professional Services	134,046.41	10,120.20	76,551.94	47,256.71	10,237.76	92	37,541.00
9420	Outside Services	43,919,190.96	196,974.49	20,487,957.48	622,348.96	22,808,884.52	48	2,408,587.15
	Contractual Services Totals	$44,053,237.37	$207,094.69	$20,564,509.42	$669,605.67	$22,819,122.28	48%	$2,446,128.15
	EXPENSE TOTALS	$44,639,815.30	$302,600.05	$20,564,509.42	$941,703.79	$23,133,602.09	48%	$2,651,749.50
	Function **5 - Capital** Totals	($44,639,815.30	($302,600.05)	($20,564,509.42	($941,703.79)	($23,133,602.09	48%	($2,651,749.50)
	Fund **80 - Capital Projects Fund** Totals	$44,639,945.39	$302,600.05	$20,564,509.42	$941,833.88	$23,133,602.09		$2,652,028.43
	Grand Totals	$44,639,945.39	$302,600.05	$20,564,509.42	$941,833.88	$23,133,602.09		$2,652,028.43

Capital Project Expense Budget by Organization

Through 04/30/26
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
Fund **80 - Capital Projects Fund**							
EXPENSE							
Function **2 - Transfer**							
Location **100 - Administrative Office**							
Activity **990 - General**	130.09	.00	.00	130.09	.00	100	27,924.70
Location **100 - Administrative Office**	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$27,924.70
Function **2 - Transfer** Totals	$130.09	$0.00	$0.00	$130.09	$0.00	100%	$27,924.70
Function **5 - Capital**							
Location **100 - Administrative Office**							
Activity **192 - Engineering**	367,607.01	.00	.00	.00	367,607.01	0	.00
Activity **990 - General**	100,509.21	.00	.00	509.21	100,000.00	1	5,805.88
Location **100 - Administrative Office**	$468,116.22	$0.00	$0.00	$509.21	$467,607.01	0%	$5,805.88
Location **102 - Lake St. Clair**							
Activity **531 - Pool**	2,000,000.00	.00	.00	.00	2,000,000.00	0	.00
Activity **538 - Beach**	.00	.00	.00	.00	.00	+++	.00
Activity **540 - Dockage/Boat Storage**	.00	.00	.00	.00	.00	+++	.00
Activity **590 - Tolling**	75,000.00	.00	.00	44,800.00	30,200.00	60	.00
Activity **880 - Interpretive Center/Mill**	1,662,400.00	.00	1,000,000.00	.00	662,400.00	60	.00
Activity **940 - Heart Lab-LSC**	.00	.00	.00	.00	.00	+++	.00
Activity **990 - General**	17,195,967.11	43,595.40	11,402,743.51	301,127.53	5,492,096.07	68	3,760,492.30
Location **102 - Lake St. Clair** Totals	$20,933,367.11	$43,595.40	$12,402,743.51	$345,927.53	$8,184,696.07	61%	$3,760,492.30
Location **104 - Kensington**							
Activity **538 - Beach**	.00	.00	.00	.00	.00	+++	36,075.00
Activity **540 - Dockage/Boat Storage**	.00	.00	.00	.00	.00	+++	.00
Activity **590 - Tolling**	109,400.00	2,258.12	27,850.00	55,114.67	26,435.33	76	600.00
Activity **650 - Golf Course**	200,000.00	.00	.00	.00	200,000.00	0	.00
Activity **660 - Disc/Adventure Golf**	.00	.00	.00	.00	.00	+++	.00
Activity **880 - Interpretive Center/Mill**	.00	.00	.00	.00	.00	+++	.00
Activity **881 - Farm Learning Center**	300,000.00	.00	.00	23,790.96	276,209.04	8	.00
Activity **990 - General**	961,490.40	33,162.09	48,549.72	33,162.09	879,778.59	8	457,171.49
Location **104 - Kensington** Totals	$1,570,890.40	$35,420.21	$76,399.72	$112,067.72	$1,382,422.96	12%	$493,846.49
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **532 - Waterpark**	.00	.00	.00	.00	.00	+++	.00
Activity **610 - Family Camping**	94,319.09	2,112.31	23,225.73	(3,634.51)	74,727.87	21	1,353,337.04
Activity **650 - Golf Course**	767,406.13	.00	277,673.53	.00	489,732.60	36	142,381.83
Activity **660 - Disc/Adventure Golf**	50,008.05	.00	.00	.00	50,008.05	0	9,991.95
Activity **710 - Administrative**	42.16	.00	.00	42.16	.00	100	.00
Activity **880 - Interpretive Center/Mill**	.00	.00	.00	.00	.00	+++	.00

Capital Project Expense Budget by Organization

Through 04/30/26
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
Fund **80 - Capital Projects Fund**							
EXPENSE							
Function **5 - Capital**							
Location **106 - Lower Huron/Will/Oakwoods**							
Activity **990 - General**	2,048,845.50	10,553.67	77,596.36	28,813.68	1,942,435.46	5	2,517,586.44
Location **106 - Lower**	$2,960,620.93	$12,665.98	$378,495.62	$25,221.33	$2,556,903.98	14%	$4,023,297.26
Location **108 - Hudson Mills/Dexter/Delhi**							
Activity **590 - Tolling**	.00	.00	.00	.00	.00	+++	.00
Activity **650 - Golf Course**	2,015,070.65	6,984.42	.00	18,299.60	1,996,771.05	1	.00
Activity **990 - General**	1,471,842.99	16,124.78	446,334.43	24,418.99	1,001,089.57	32	1,543,511.91
Location **108 - Hudson**	$3,486,913.64	$23,109.20	$446,334.43	$42,718.59	$2,997,860.62	14%	$1,543,511.91
Location **109 - Stony Creek**							
Activity **538 - Beach**	.00	.00	.00	.00	.00	+++	.00
Activity **540 - Dockage/Boat Storage**	.00	.00	.00	.00	.00	+++	.00
Activity **590 - Tolling**	20,000.00	.00	.00	.00	20,000.00	0	.00
Activity **650 - Golf Course**	3,175,066.72	157.29	101,900.00	1,443.35	3,071,723.37	3	38,740.00
Activity **990 - General**	3,709,792.95	2,347.18	1,978,708.81	11,248.98	1,719,835.16	54	730,291.60
Location **109 - Stony Creek** Totals	$6,904,859.67	$2,504.47	$2,080,608.81	$12,692.33	$4,811,558.53	30%	$769,031.60
Location **112 - Lake Erie**							
Activity **531 - Pool**	5,878,462.03	180,919.26	4,998,837.57	387,422.69	492,201.77	92	2,792,083.29
Activity **650 - Golf Course**	191,809.50	4,385.53	.00	13,677.48	178,132.02	7	84,335.73
Activity **990 - General**	.00	.00	.00	.00	.00	+++	119,803.37
Location **112 - Lake Erie** Totals	$6,070,271.53	$185,304.79	$4,998,837.57	$401,100.17	$670,333.79	89%	$2,996,222.39
Location **113 - Wolcott**							
Activity **880 - Interpretive Center/Mill**	.00	.00	.00	.00	.00	+++	.00
Activity **881 - Farm Learning Center**	1,150,000.00	.00	.00	.00	1,150,000.00	0	80.23
Activity **990 - General**	254,989.80	.00	160,327.40	.00	94,662.40	63	35,492.20
Location **113 - Wolcott** Totals	$1,404,989.80	$0.00	$160,327.40	$0.00	$1,244,662.40	11%	$35,572.43
Location **115 - Indian Springs**							
Activity **650 - Golf Course**	90,384.84	.00	20,762.36	1,466.91	68,155.57	25	60,711.14
Activity **990 - General**	749,401.16	.00	.00	.00	749,401.16	0	.00
Location **115 - Indian Springs** Totals	$839,786.00	$0.00	$20,762.36	$1,466.91	$817,556.73	3%	$60,711.14
Location **116 - Huron Meadows**							
Activity **650 - Golf Course**	.00	.00	.00	.00	.00	+++	190,277.65
Activity **990 - General**	.00	.00	.00	.00	.00	+++	.00
Location **116 - Huron Meadows** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$190,277.65

Capital Project Expense Budget by Organization

Through 04/30/26
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
Fund **80 - Capital Projects Fund**							
EXPENSE							
Function **5 - Capital** Totals	$44,639,815.30	$302,600.05	$20,564,509.42	$941,703.79	$23,133,602.09	48%	$13,878,769.05
EXPENSE TOTALS	$44,639,945.39	$302,600.05	$20,564,509.42	$941,833.88	$23,133,602.09	48%	$13,906,693.75
Fund **80 - Capital Projects Fund** Totals	$44,639,945.39	$302,600.05	$20,564,509.42	$941,833.88	$23,133,602.09		$13,906,693.75
Grand Totals	$44,639,945.39	$302,600.05	$20,564,509.42	$941,833.88	$23,133,602.09		$13,906,693.75

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279345	04/02/2026	Open			Accounts Payable	Aflac Group Insurance	5,758.05	
279346	04/02/2026	Open			Accounts Payable	Allied, Inc	5,972.40	
279347	04/02/2026	Open			Accounts Payable	Amerinet	374.98	
279348	04/02/2026	Open			Accounts Payable	AT&T Mobility	36.24	
279349	04/02/2026	Open			Accounts Payable	Aventric Technologies	696.00	
279350	04/02/2026	Open			Accounts Payable	Big PDQ	288.00	
279351	04/02/2026	Open			Accounts Payable	Blue Valley Industries, Inc.	854.45	
279352	04/02/2026	Open			Accounts Payable	Brehob Corporation	5,334.97	
279353	04/02/2026	Open			Accounts Payable	Bridgestone Golf Inc	2,200.47	
279354	04/02/2026	Open			Accounts Payable	Callaway Golf Co	10,470.55	
279355	04/02/2026	Open			Accounts Payable	CardConnect	3,150.00	
279356	04/02/2026	Open			Accounts Payable	CDW Government	11,786.55	
279357	04/02/2026	Open			Accounts Payable	Change Fund - Stony Creek Julie Erskine	4,000.00	
279358	04/02/2026	Open			Accounts Payable	Consumers Energy Company	7,296.48	
279359	04/02/2026	Open			Accounts Payable	Crystal Clean, LLC	1,697.76	
279360	04/02/2026	Open			Accounts Payable	Cummins Inc	2,213.20	
279361	04/02/2026	Open			Accounts Payable	David Herman Associates	1,376.89	
279362	04/02/2026	Open			Accounts Payable	DeCovich Carpet Cleaning	1,790.00	
279363	04/02/2026	Open			Accounts Payable	Drivergent Transportation	300.00	
279364	04/02/2026	Open			Accounts Payable	DTE Energy	43,486.64	
279365	04/02/2026	Open			Accounts Payable	DTE Energy	7,618.38	
279366	04/02/2026	Open			Accounts Payable	DTE Energy	770.59	
279367	04/02/2026	Open			Accounts Payable	DTE Energy	5,082.02	
279368	04/02/2026	Open			Accounts Payable	DTE Energy	7,441.99	
279369	04/02/2026	Open			Accounts Payable	DTE Energy	3,906.64	
279370	04/02/2026	Open			Accounts Payable	DTE Energy	4,958.52	
279371	04/02/2026	Voided	Cancel invoice	04/06/2026	Accounts Payable	DTE Energy	807.76	
279372	04/02/2026	Open			Accounts Payable	Fire Extinguisher Sales & Service, Inc	3,093.05	
279373	04/02/2026	Open			Accounts Payable	Five Star Ace	23.98	
279374	04/02/2026	Open			Accounts Payable	Fossil Industries, Inc	1,349.00	
279375	04/02/2026	Open			Accounts Payable	Fraser Mechanical, Inc.	7,871.41	
279376	04/02/2026	Open			Accounts Payable	Gordon Food Service	2,028.55	
279377	04/02/2026	Open			Accounts Payable	Grainger Inc	984.09	
279378	04/02/2026	Open			Accounts Payable	Greybelle Electric LLC	730.00	
279379	04/02/2026	Open			Accounts Payable	Harrell's LLC	60,121.02	
279380	04/02/2026	Open			Accounts Payable	Helena Agri-Enterprises LLC	230.07	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279381	04/02/2026	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	1,183.59	
279382	04/02/2026	Open			Accounts Payable	Hubbell, Roth & Clark, Inc.	4,205.88	
279383	04/02/2026	Open			Accounts Payable	IdentiSys Incorporated	159.58	
279384	04/02/2026	Open			Accounts Payable	Identity Source, The	28,616.65	
279385	04/02/2026	Open			Accounts Payable	John R Spring Service, Inc.	765.00	
279386	04/02/2026	Open			Accounts Payable	Kogut, Bethany	230.00	
279387	04/02/2026	Open			Accounts Payable	Kone Inc.	18.00	
279388	04/02/2026	Open			Accounts Payable	Lasecki, Troy A	36.58	
279389	04/02/2026	Open			Accounts Payable	Livingston County Treasurer	112.84	
279390	04/02/2026	Open			Accounts Payable	Lower Huron Supply Co.	62.20	
279391	04/02/2026	Open			Accounts Payable	Lumberjack Shack, Inc.	1,311.00	
279392	04/02/2026	Open			Accounts Payable	Michigan Avian Experience	850.00	
279393	04/02/2026	Open			Accounts Payable	Nature's Brush Studio LLC	392.00	
279394	04/02/2026	Open			Accounts Payable	Navarre, Gerald	195.70	
279395	04/02/2026	Open			Accounts Payable	Navia Benefit Solutions	400.00	
279396	04/02/2026	Open			Accounts Payable	nexVortex, Inc	5,142.43	
279397	04/02/2026	Open			Accounts Payable	North Center Farm Supply Inc.	489.02	
279398	04/02/2026	Open			Accounts Payable	Oakland Community College	1,190.00	
279399	04/02/2026	Open			Accounts Payable	Oakland County Treasurer	4,950.75	
279400	04/02/2026	Open			Accounts Payable	Occupational Health Centers of MI	563.00	
279401	04/02/2026	Open			Accounts Payable	Oscar W Larson Co	691.45	
279402	04/02/2026	Open			Accounts Payable	Par Kut International Inc	80,400.00	
279403	04/02/2026	Open			Accounts Payable	Parks Maintenance Inc	373.25	
279404	04/02/2026	Open			Accounts Payable	Pepsi-Cola Company	6,886.63	
279405	04/02/2026	Open			Accounts Payable	Performance Health Supply, LLC dba Rolyan	897.02	
279406	04/02/2026	Open			Accounts Payable	Pitney Bowes Bank, Inc. Reserve Account	3,000.00	
279407	04/02/2026	Open			Accounts Payable	Putz, Renee	68.64	
279408	04/02/2026	Open			Accounts Payable	RKA Petroleum Co's	3,298.51	
279409	04/02/2026	Open			Accounts Payable	Sani-Vac	2,475.00	
279410	04/02/2026	Open			Accounts Payable	Schneider Tire Outlet Inc	3,400.55	
279411	04/02/2026	Open			Accounts Payable	SEMCO Energy	2,343.14	
279412	04/02/2026	Open			Accounts Payable	Severson, Andrew	11.12	
279413	04/02/2026	Open			Accounts Payable	Shield Psychological Services	550.00	
279414	04/02/2026	Open			Accounts Payable	Suburban Sewer & Septic Tank	1,050.00	
279415	04/02/2026	Open			Accounts Payable	TaylorMade Golf Company, Inc.	4,192.25	
279416	04/02/2026	Open			Accounts Payable	Trinity Transportation	769.00	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279417	04/02/2026	Open			Accounts Payable	Uline Shipping Supplies	557.84	
279418	04/02/2026	Open			Accounts Payable	UPS	435.20	
279419	04/02/2026	Open			Accounts Payable	Van Buren , Charter Township of	5,939.30	
279420	04/02/2026	Open			Accounts Payable	Versapro Restoration and Construction	927.50	
279421	04/02/2026	Open			Accounts Payable	Vigilante Security, Inc.	29,221.15	
279422	04/02/2026	Open			Accounts Payable	Virtual Academy	4,125.00	
279423	04/02/2026	Open			Accounts Payable	Washington Elevator Co Inc	5,290.70	
279424	04/02/2026	Open			Accounts Payable	Washtenaw County Health Dept.	274.00	
279425	04/02/2026	Open			Accounts Payable	Washtenaw County Health Dept.	387.00	
279426	04/02/2026	Open			Accounts Payable	WTA Architects, Inc	684.00	
279427	04/02/2026	Voided	Lost Check	04/24/2026	Accounts Payable	Zeppelin Services Michigan LLC	159.12	
279428	04/02/2026	Open			Accounts Payable	Zoho Corporation	3,783.00	
279429	04/02/2026	Open			Accounts Payable	Zoro Corporation	2,253.16	
279430	04/09/2026	Open			Accounts Payable	4imprint, Inc	1,196.49	
279431	04/09/2026	Open			Accounts Payable	Advanced Turf Solutions	3,265.40	
279432	04/09/2026	Open			Accounts Payable	Alta Equipment Company	138,789.31	
279433	04/09/2026	Open			Accounts Payable	American Red Cross	200.00	
279434	04/09/2026	Open			Accounts Payable	Andersen, Les	550.00	
279435	04/09/2026	Open			Accounts Payable	Applied Innovation	2,853.96	
279436	04/09/2026	Open			Accounts Payable	Applied Innovation	189.30	
279437	04/09/2026	Open			Accounts Payable	Baker's Gas & Welding Supplies	416.93	
279438	04/09/2026	Open			Accounts Payable	Big PDQ	1,682.56	
279439	04/09/2026	Open			Accounts Payable	Bloom Sluggett, PC	200.00	
279440	04/09/2026	Open			Accounts Payable	Bridgestone Golf Inc	2,461.08	
279441	04/09/2026	Open			Accounts Payable	Brighton Ford Inc.	613.26	
279442	04/09/2026	Open			Accounts Payable	Brown City Elevator, Inc	1,739.28	
279443	04/09/2026	Open			Accounts Payable	CentralStar Cooperative	834.77	
279444	04/09/2026	Open			Accounts Payable	Chapter 13 Trustee of Flint, Melissa A.	119.08	
279445	04/09/2026	Open			Accounts Payable	Comcast	222.85	
279446	04/09/2026	Open			Accounts Payable	Comcast	220.30	
279447	04/09/2026	Open			Accounts Payable	Comcast	9,758.78	
279448	04/09/2026	Open			Accounts Payable	Consumers Energy Company	950.53	
279449	04/09/2026	Open			Accounts Payable	Core & Main	1,712.68	
279450	04/09/2026	Open			Accounts Payable	Cormic Services	1,709.80	
279451	04/09/2026	Open			Accounts Payable	Crane 1 Services, Inc.	1,107.00	
279452	04/09/2026	Open			Accounts Payable	Crest Ford	298.49	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279453	04/09/2026	Open			Accounts Payable	Delta Dental	20,988.99	
279454	04/09/2026	Open			Accounts Payable	DTE Energy	635.30	
279455	04/09/2026	Open			Accounts Payable	DTE Energy	1,295.89	
279456	04/09/2026	Open			Accounts Payable	DTE Energy	3,117.79	
279457	04/09/2026	Open			Accounts Payable	DTE Energy	68.18	
279458	04/09/2026	Open			Accounts Payable	DTE Energy	18.31	
279459	04/09/2026	Open			Accounts Payable	Enertron, LLC.	3,002.86	
279460	04/09/2026	Open			Accounts Payable	Fidelity Security Life Insurance Co.	2,040.60	
279461	04/09/2026	Open			Accounts Payable	Fraser Mechanical, Inc.	6,366.64	
279462	04/09/2026	Open			Accounts Payable	Gordon Food Service	5,221.22	
279463	04/09/2026	Open			Accounts Payable	Grainger Inc	5,396.56	
279464	04/09/2026	Open			Accounts Payable	Graph-X Signs and Designs, Inc	2,244.00	
279465	04/09/2026	Open			Accounts Payable	Green Oak Tire, Inc	454.95	
279466	04/09/2026	Open			Accounts Payable	Highland Wash Management LLC	54.00	
279467	04/09/2026	Open			Accounts Payable	Home Depot	522.44	
279468	04/09/2026	Open			Accounts Payable	John's Sanitation Inc.	490.00	
279469	04/09/2026	Open			Accounts Payable	Kaeb Sales, Inc	1,074.25	
279470	04/09/2026	Open			Accounts Payable	Kent Matthew Koller	1,950.00	
279471	04/09/2026	Open			Accounts Payable	Kerr Pump and Supply Inc	4,487.00	
279472	04/09/2026	Open			Accounts Payable	Khunger, Sanjay	880.06	
279473	04/09/2026	Open			Accounts Payable	LaRoy Door, Inc	1,015.00	
279474	04/09/2026	Open			Accounts Payable	Larry's Service and Towing	205.74	
279475	04/09/2026	Open			Accounts Payable	Leonard's Syrups	245.42	
279476	04/09/2026	Open			Accounts Payable	Lindhout Associates Architects	149.00	
279477	04/09/2026	Open			Accounts Payable	Lower Huron Supply Co.	3,262.23	
279478	04/09/2026	Open			Accounts Payable	MAEOE	35.00	
279479	04/09/2026	Open			Accounts Payable	Michigan , State of	160.00	
279480	04/09/2026	Open			Accounts Payable	Michigan Science Teachers Asso	45.00	
279481	04/09/2026	Open			Accounts Payable	Midwest Golf & Turf	3,290.35	
279482	04/09/2026	Open			Accounts Payable	Miracle Maintenance	2,080.00	
279483	04/09/2026	Open			Accounts Payable	Mission Communications, LLC	1,950.00	
279484	04/09/2026	Open			Accounts Payable	Oakland Co Water Resources Commissioner	225.00	
279485	04/09/2026	Open			Accounts Payable	Oakland County	86.00	
279486	04/09/2026	Open			Accounts Payable	ODP Business Solutions. LLC	698.27	
279487	04/09/2026	Open			Accounts Payable	Parker, Erin	619.82	
279488	04/09/2026	Open			Accounts Payable	Peter's True Value Hardware	151.93	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279489	04/09/2026	Open			Accounts Payable	Pitney Bowes	495.39	
279490	04/09/2026	Open			Accounts Payable	Quest Diagnostics	47.30	
279491	04/09/2026	Open			Accounts Payable	Rehmann Robson LLC	500.00	
279492	04/09/2026	Open			Accounts Payable	Restaurant Furniture Net	5,340.20	
279493	04/09/2026	Open			Accounts Payable	RKA Petroleum Co's	19,130.42	
279494	04/09/2026	Open			Accounts Payable	Roseville Community Schools	225.32	
279495	04/09/2026	Open			Accounts Payable	SiteOne Landscape Co	157.79	
279496	04/09/2026	Open			Accounts Payable	Southern Truck Equipment Inc	309.61	
279497	04/09/2026	Open			Accounts Payable	Spence Brothers	173,293.36	
279498	04/09/2026	Open			Accounts Payable	Stanley Industries Inc	2,051.25	
279499	04/09/2026	Open			Accounts Payable	Sterling Office Systems	797.66	
279500	04/09/2026	Open			Accounts Payable	Suburban Installers	11,330.20	
279501	04/09/2026	Open			Accounts Payable	Terminix Ehrlich	1,144.26	
279502	04/09/2026	Open			Accounts Payable	Titleist Golf Division	134.10	
279503	04/09/2026	Open			Accounts Payable	Ulewicz, Alexander	3,150.00	
279504	04/09/2026	Open			Accounts Payable	Ulliance	2,589.40	
279505	04/09/2026	Open			Accounts Payable	US Bank Equipment Finance	1,881.04	
279506	04/09/2026	Open			Accounts Payable	US Foods	8,177.06	
279507	04/09/2026	Open			Accounts Payable	Valmec	33,453.76	
279508	04/09/2026	Open			Accounts Payable	Vice Sporting Goods	2,822.08	
279509	04/09/2026	Open			Accounts Payable	Washington Elevator Co Inc	63.98	
279510	04/09/2026	Open			Accounts Payable	Waste Mgmt - East	6,518.55	
279511	04/09/2026	Open			Accounts Payable	Waterford Chamber of Commerce	225.00	
279512	04/09/2026	Open			Accounts Payable	Webster & Garner Inc.	7,327.39	
279513	04/09/2026	Open			Accounts Payable	Wells, Jenna	100.00	
279514	04/09/2026	Open			Accounts Payable	WXYZ WMYD	13,700.00	
279515	04/09/2026	Open			Accounts Payable	Zuk, Shelby	172.74	
279516	04/16/2026	Open			Accounts Payable	3Sixty Interactive, Inc	3,600.00	
279517	04/16/2026	Open			Accounts Payable	Absopure Water Company	98.00	
279518	04/16/2026	Open			Accounts Payable	Advance Auto Parts AAP Financial Services	268.46	
279519	04/16/2026	Open			Accounts Payable	AIS Construction Equipment Corp	128.43	
279520	04/16/2026	Open			Accounts Payable	Ajax Materials Corporation	2,053.80	
279521	04/16/2026	Open			Accounts Payable	Allie Brothers, Inc	3,278.62	
279522	04/16/2026	Open			Accounts Payable	AT&T	11,488.29	
279523	04/16/2026	Open			Accounts Payable	AT&T Mobility	772.83	
279524	04/16/2026	Open			Accounts Payable	AT&T Mobility	1,991.53	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279525	04/16/2026	Open			Accounts Payable	AT&T Mobility	4,661.88	
279526	04/16/2026	Open			Accounts Payable	Auto-Wares	944.27	
279527	04/16/2026	Open			Accounts Payable	Barnes, Mary	71.49	
279528	04/16/2026	Open			Accounts Payable	Bialczak, Holly	122.50	
279529	04/16/2026	Open			Accounts Payable	Blue Cross/Blue Shield Of Mich	140,130.31	
279530	04/16/2026	Open			Accounts Payable	Blue Cross/Blue Shield Of Mich	141,146.97	
279531	04/16/2026	Open			Accounts Payable	Bolin Jr, William Jackson	250.00	
279532	04/16/2026	Open			Accounts Payable	Bourassa Plumbing Inc.	1,200.00	
279533	04/16/2026	Open			Accounts Payable	Bridgestone Golf Inc	374.57	
279534	04/16/2026	Open			Accounts Payable	Brownstown Township Water Dept	755.64	
279535	04/16/2026	Open			Accounts Payable	Callaway Golf Co	3,609.42	
279536	04/16/2026	Open			Accounts Payable	Caryl, Symeon	550.00	
279537	04/16/2026	Open			Accounts Payable	Chetosky, Amy	50.00	
279538	04/16/2026	Open			Accounts Payable	City Electric Supply Co	537.00	
279539	04/16/2026	Open			Accounts Payable	Comcast	422.85	
279540	04/16/2026	Open			Accounts Payable	Consumers Energy Company	405.18	
279541	04/16/2026	Open			Accounts Payable	Delta Dental	173.64	
279542	04/16/2026	Open			Accounts Payable	Displays2Go	2,116.19	
279543	04/16/2026	Open			Accounts Payable	DTE Energy	10,987.65	
279544	04/16/2026	Open			Accounts Payable	DTE Energy	1,174.57	
279545	04/16/2026	Open			Accounts Payable	DTE Energy	208.92	
279546	04/16/2026	Open			Accounts Payable	DTE Energy	13,163.43	
279547	04/16/2026	Open			Accounts Payable	Ferry Farms	1,446.00	
279548	04/16/2026	Open			Accounts Payable	Gannett Detroit LocaliQ	1,086.40	
279549	04/16/2026	Open			Accounts Payable	GolfNow	167.00	
279550	04/16/2026	Open			Accounts Payable	Goose Busters	8,079.00	
279551	04/16/2026	Open			Accounts Payable	Gordon Food Service	4,096.68	
279552	04/16/2026	Open			Accounts Payable	Grainger Inc	1,959.57	
279553	04/16/2026	Open			Accounts Payable	Great Lakes Security Hardware	401.10	
279554	04/16/2026	Open			Accounts Payable	Guerra, Alexis	500.00	
279555	04/16/2026	Open			Accounts Payable	Hartford , The	18,359.23	
279556	04/16/2026	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	258.71	
279557	04/16/2026	Open			Accounts Payable	HP Electric , LLC	508.00	
279558	04/16/2026	Open			Accounts Payable	Hutson Inc of Michigan	1,096.68	
279559	04/16/2026	Open			Accounts Payable	Inch Memorials	302.00	
279560	04/16/2026	Open			Accounts Payable	Iversons Lumber Company	105.26	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279561	04/16/2026	Open			Accounts Payable	Jewell, Mike	1,500.00	
279562	04/16/2026	Open			Accounts Payable	Knight's Auto Supply Inc	1,906.70	
279563	04/16/2026	Open			Accounts Payable	Lowe's	2,175.75	
279564	04/16/2026	Open			Accounts Payable	Lunghamer Ford of Owosso, LLC	182,284.00	
279565	04/16/2026	Open			Accounts Payable	Marans, Robert W	250.00	
279566	04/16/2026	Open			Accounts Payable	Martini Golf Tees, Inc.	538.60	
279567	04/16/2026	Open			Accounts Payable	Michigan Philharmonic	12,250.00	
279568	04/16/2026	Open			Accounts Payable	Mile-X Equipment Inc	3,179.00	
279569	04/16/2026	Open			Accounts Payable	Mr. C's Car Wash #4 LLC	72.00	
279570	04/16/2026	Open			Accounts Payable	National Coney Island Inc	2,685.15	
279571	04/16/2026	Open			Accounts Payable	O Practice LLC DBA The Olori Network	6,250.00	
279572	04/16/2026	Open			Accounts Payable	Oakland County Treasurer	228.00	
279573	04/16/2026	Open			Accounts Payable	Occupational Health Centers of MI	698.00	
279574	04/16/2026	Open			Accounts Payable	Parker, Jr, Bernard	250.00	
279575	04/16/2026	Open			Accounts Payable	Pinckney Auto Wash LLC	60.00	
279576	04/16/2026	Open			Accounts Payable	Pitney Bowes Bank, Inc. Reserve Account	500.00	
279577	04/16/2026	Open			Accounts Payable	Pontoni, Stephen Vincent	250.00	
279578	04/16/2026	Open			Accounts Payable	Quadrozzi, Jaye	250.00	
279579	04/16/2026	Open			Accounts Payable	Quality Incentive Company	250.00	
279580	04/16/2026	Open			Accounts Payable	Richmond New Holland	298.17	
279581	04/16/2026	Open			Accounts Payable	RKA Petroleum Co's	6,701.71	
279582	04/16/2026	Open			Accounts Payable	Rosati, Schultz, Joppich & Amtsbuechler,	1,525.00	
279583	04/16/2026	Open			Accounts Payable	ServicePro	582.00	
279584	04/16/2026	Open			Accounts Payable	Shelby, Charter Township Of	1,411.43	
279585	04/16/2026	Open			Accounts Payable	SiteOne Landscape Co	134.55	
279586	04/16/2026	Voided	Stop Payment	04/28/2026	Accounts Payable	Softchoice Corporation	118,019.98	
279587	04/16/2026	Open			Accounts Payable	Spartan Distributors Inc	2,775.09	
279588	04/16/2026	Open			Accounts Payable	Superior Groundcover, Inc.	46,871.00	
279589	04/16/2026	Open			Accounts Payable	TaylorMade Golf Company, Inc.	2,680.68	
279590	04/16/2026	Open			Accounts Payable	Team Golf	466.11	
279591	04/16/2026	Open			Accounts Payable	Textron E-Z-GO LLC	571.70	
279592	04/16/2026	Open			Accounts Payable	Thrasher Golf Inc	505.00	
279593	04/16/2026	Open			Accounts Payable	Tower Optical Company Inc, The	131.80	
279594	04/16/2026	Open			Accounts Payable	UKG Kronos Systems, LLC	2,825.44	
279595	04/16/2026	Open			Accounts Payable	United Custom Distribution	420.00	
279596	04/16/2026	Open			Accounts Payable	Valmec	10,519.93	

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Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279597	04/16/2026	Open			Accounts Payable	Verizon Wireless	40.01	
279598	04/16/2026	Open			Accounts Payable	Washtenaw County Soil Erosion	800.00	
279599	04/16/2026	Open			Accounts Payable	Weingartz Supply Company	78,265.94	
279600	04/16/2026	Open			Accounts Payable	Wristband Resources	2,387.72	
279601	04/23/2026	Open			Accounts Payable	4imprint, Inc	2,609.71	
279602	04/23/2026	Open			Accounts Payable	Absopure Water Company	209.75	
279603	04/23/2026	Open			Accounts Payable	Acee Deucee Porta Can Inc.	1,125.00	
279604	04/23/2026	Open			Accounts Payable	Advanced Safe and Lock	200.00	
279605	04/23/2026	Open			Accounts Payable	Advanced Turf Solutions	1,205.18	
279606	04/23/2026	Open			Accounts Payable	Allied, Inc	3,589.53	
279607	04/23/2026	Open			Accounts Payable	Andersen, Les	600.00	
279608	04/23/2026	Open			Accounts Payable	Armorex	317.81	
279609	04/23/2026	Open			Accounts Payable	AT&T	2,506.48	
279610	04/23/2026	Open			Accounts Payable	Aventric Technologies	1,134.00	
279611	04/23/2026	Open			Accounts Payable	Bloom Roofing Systems, Inc.	1,303.80	
279612	04/23/2026	Open			Accounts Payable	Blue Valley Industries, Inc.	13,580.37	
279613	04/23/2026	Open			Accounts Payable	Boullion Sales & Service Inc	30,794.87	
279614	04/23/2026	Open			Accounts Payable	Bush & Son Grading & Excavating, Inc	324.00	
279615	04/23/2026	Open			Accounts Payable	Cadillac Asphalt LLC	610.20	
279616	04/23/2026	Open			Accounts Payable	Carleton Farm Supply	2,600.00	
279617	04/23/2026	Open			Accounts Payable	Change Fund Lower Huron Holly Clegg	4,000.00	
279618	04/23/2026	Open			Accounts Payable	Chapter 13 Trustee of Flint, Melissa A.	119.08	
279619	04/23/2026	Open			Accounts Payable	Cintas Corp	155.07	
279620	04/23/2026	Open			Accounts Payable	CMP Distributors Inc	1,420.00	
279621	04/23/2026	Open			Accounts Payable	Complete Battery Source	151.95	
279622	04/23/2026	Open			Accounts Payable	Consumers Energy Company	1,870.92	
279623	04/23/2026	Open			Accounts Payable	Cummins Inc	1,876.79	
279624	04/23/2026	Open			Accounts Payable	DeCovich Carpet Cleaning	400.00	
279625	04/23/2026	Open			Accounts Payable	Delta Dental	20,707.98	
279626	04/23/2026	Open			Accounts Payable	DTE Energy	312.68	
279627	04/23/2026	Open			Accounts Payable	DTE Energy	947.80	
279628	04/23/2026	Open			Accounts Payable	DTE Energy	743.35	
279629	04/23/2026	Open			Accounts Payable	DTE Energy	564.89	
279630	04/23/2026	Open			Accounts Payable	Edgewater Resources LLC	9,279.20	
279631	04/23/2026	Open			Accounts Payable	Epoch Eyewear	614.90	
279632	04/23/2026	Open			Accounts Payable	Flat Rock Automotive, Inc	1,227.32	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279633	04/23/2026	Open			Accounts Payable	GEI Consultants of Michigan, P.C.	8,203.65	
279634	04/23/2026	Open			Accounts Payable	Graph-X Signs and Designs, Inc	175.00	
279635	04/23/2026	Open			Accounts Payable	Great Deal Products	234.00	
279636	04/23/2026	Open			Accounts Payable	Guernsey Dairy Stores, Inc.	391.00	
279637	04/23/2026	Open			Accounts Payable	Harrell's LLC	51,262.64	
279638	04/23/2026	Open			Accounts Payable	Helena Agri-Enterprises LLC	4,202.78	
279639	04/23/2026	Open			Accounts Payable	Home Pro's Ace Hardware	300.44	
279640	04/23/2026	Open			Accounts Payable	Hornungs Pro Golf Sales, Inc.	110.95	
279641	04/23/2026	Open			Accounts Payable	HP Electric , LLC	2,125.00	
279642	04/23/2026	Open			Accounts Payable	Huzzy's Car Wash	12.00	
279643	04/23/2026	Open			Accounts Payable	KaB Enterprises, Inc	20,082.43	
279644	04/23/2026	Open			Accounts Payable	Karam, George	24.00	
279645	04/23/2026	Open			Accounts Payable	Linde Gas & Equipment Inc.	668.41	
279646	04/23/2026	Open			Accounts Payable	Lyden Oil Company	985.85	
279647	04/23/2026	Open			Accounts Payable	Macomb County Department of Roads	129.44	
279648	04/23/2026	Open			Accounts Payable	Macomb County Health Dept	486.00	
279649	04/23/2026	Open			Accounts Payable	Mary A Esch Revocable Trust	55,000.00	
279650	04/23/2026	Open			Accounts Payable	McMaster-Carr Supply Company	163.20	
279651	04/23/2026	Open			Accounts Payable	Meyers Boat Company	8,534.00	
279652	04/23/2026	Open			Accounts Payable	Michigan , State of	160.00	
279653	04/23/2026	Open			Accounts Payable	Midwest Golf & Turf	1,507.55	
279654	04/23/2026	Open			Accounts Payable	Oakland County Treasurer	5,114.08	
279655	04/23/2026	Open			Accounts Payable	Occupational Health Centers of MI	411.00	
279656	04/23/2026	Open			Accounts Payable	ODP Business Solutions. LLC	229.41	
279657	04/23/2026	Open			Accounts Payable	Pepsi-Cola Company	4,653.13	
279658	04/23/2026	Open			Accounts Payable	Petty Cash-Hudson Mills	151.56	
279659	04/23/2026	Open			Accounts Payable	Petty Cash-Lake Erie	316.44	
279660	04/23/2026	Open			Accounts Payable	Police Officers Association Of Michigan	559.52	
279661	04/23/2026	Open			Accounts Payable	Police Officers Labor Council	1,907.88	
279662	04/23/2026	Open			Accounts Payable	Rice, Troy	75.00	
279663	04/23/2026	Open			Accounts Payable	RKA Petroleum Co's	15,261.33	
279664	04/23/2026	Open			Accounts Payable	Romeo Printing Co Inc	642.60	
279665	04/23/2026	Open			Accounts Payable	Schneider Tire Outlet Inc	1,300.95	
279666	04/23/2026	Open			Accounts Payable	SEI Private Trust Company	5,184.85	
279667	04/23/2026	Open			Accounts Payable	Sidock Group, Inc.	157.00	
279668	04/23/2026	Open			Accounts Payable	SiteOne Landscape Co	3,236.65	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279669	04/23/2026	Open			Accounts Payable	SynaTek, LP	20,349.91	
279670	04/23/2026	Open			Accounts Payable	Target Specialty Products	3,580.00	
279671	04/23/2026	Open			Accounts Payable	TaylorMade Golf Company, Inc.	1,352.13	
279672	04/23/2026	Open			Accounts Payable	Titleist Golf Division	142.04	
279673	04/23/2026	Open			Accounts Payable	Tower Optical Company Inc, The	64.57	
279674	04/23/2026	Open			Accounts Payable	Van Diest Supply Company	1,756.25	
279675	04/23/2026	Open			Accounts Payable	Vermont Systems Inc (VSI)	4,171.56	
279676	04/23/2026	Open			Accounts Payable	Walter L Esch Revocable Trust	55,000.00	
279677	04/23/2026	Open			Accounts Payable	Waste Mgmt - East	1,394.91	
279678	04/23/2026	Open			Accounts Payable	Wilson Group Law PLC	3,890.00	
279679	04/23/2026	Open			Accounts Payable	Zoro Corporation	1,996.47	
279680	04/30/2026	Open			Accounts Payable	Advance Auto Parts AAP Financial Services	401.53	
279681	04/30/2026	Open			Accounts Payable	Advanced Turf Solutions	9,236.59	
279682	04/30/2026	Open			Accounts Payable	Aflac Group Insurance	5,730.22	
279683	04/30/2026	Open			Accounts Payable	AIS Construction Equipment Corp	12.68	
279684	04/30/2026	Open			Accounts Payable	Andersen, Les	550.00	
279685	04/30/2026	Open			Accounts Payable	Applied Innovation	223.74	
279686	04/30/2026	Open			Accounts Payable	ASCAP	12.00	
279687	04/30/2026	Open			Accounts Payable	ASTI Environmental	2,500.00	
279688	04/30/2026	Open			Accounts Payable	AT&T Mobility	36.24	
279689	04/30/2026	Open			Accounts Payable	BCM One, Inc	5,135.49	
279690	04/30/2026	Open			Accounts Payable	Big PDQ	1,240.34	
279691	04/30/2026	Open			Accounts Payable	Brady Industries	478.01	
279692	04/30/2026	Open			Accounts Payable	Brown City Elevator, Inc	698.00	
279693	04/30/2026	Open			Accounts Payable	Cacicedo, Ryan	300.00	
279694	04/30/2026	Open			Accounts Payable	CardConnect	3,150.00	
279695	04/30/2026	Open			Accounts Payable	Carleton Equipment Co	150.00	
279696	04/30/2026	Open			Accounts Payable	Cintas Corp	17,859.42	
279697	04/30/2026	Open			Accounts Payable	Cintas Corp	111.07	
279698	04/30/2026	Open			Accounts Payable	Consumers Energy Company	5,812.65	
279699	04/30/2026	Open			Accounts Payable	Dearborn Police Department	200.00	
279700	04/30/2026	Open			Accounts Payable	Detroit Jewish News , The	475.00	
279701	04/30/2026	Open			Accounts Payable	DTE Energy	500.00	
279702	04/30/2026	Open			Accounts Payable	DTE Energy	2,860.65	
279703	04/30/2026	Open			Accounts Payable	DTE Energy	14,289.06	
279704	04/30/2026	Open			Accounts Payable	DTE Energy	6,779.40	

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Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279705	04/30/2026	Open			Accounts Payable	DTE Energy	16,530.90	
279706	04/30/2026	Open			Accounts Payable	DTE Energy	215.36	
279707	04/30/2026	Open			Accounts Payable	DTE Energy	1,623.21	
279708	04/30/2026	Open			Accounts Payable	DTE Energy	3,896.72	
279709	04/30/2026	Open			Accounts Payable	Flat Rock Automotive, Inc	222.05	
279710	04/30/2026	Open			Accounts Payable	Global Industrial	550.00	
279711	04/30/2026	Open			Accounts Payable	Gordon Food Service	1,561.87	
279712	04/30/2026	Open			Accounts Payable	Grafmiller, Tyler	500.00	
279713	04/30/2026	Open			Accounts Payable	Grainger Inc	4,022.71	
279714	04/30/2026	Open			Accounts Payable	Harrell's LLC	4,291.89	
279715	04/30/2026	Open			Accounts Payable	Huron Valley Guns LLC	339.96	
279716	04/30/2026	Open			Accounts Payable	John's Sanitation Inc.	2,144.56	
279717	04/30/2026	Open			Accounts Payable	Larry's Service and Towing	1,180.89	
279718	04/30/2026	Open			Accounts Payable	Left Hand Agency LLC	8,095.24	
279719	04/30/2026	Open			Accounts Payable	Lowe's	449.74	
279720	04/30/2026	Open			Accounts Payable	Lunghamer Ford of Owosso, LLC	39,490.00	
279721	04/30/2026	Open			Accounts Payable	Mast, Daniel	1,310.00	
279722	04/30/2026	Open			Accounts Payable	Mixo Ads Inc	7,000.00	
279723	04/30/2026	Open			Accounts Payable	MOSS Audio Corporation	335.65	
279724	04/30/2026	Open			Accounts Payable	Muchmore Harrington Smalley and	6,000.00	
279725	04/30/2026	Open			Accounts Payable	Navia Benefit Solutions	400.00	
279726	04/30/2026	Open			Accounts Payable	Nowak & Fraus Engineers	1,800.00	
279727	04/30/2026	Open			Accounts Payable	Oakland County Treasurer	13,811.50	
279728	04/30/2026	Open			Accounts Payable	Peter's True Value Hardware	250.46	
279729	04/30/2026	Open			Accounts Payable	Phillips, Timothy	878.55	
279730	04/30/2026	Open			Accounts Payable	Precision Small Engine	192.00	
279731	04/30/2026	Open			Accounts Payable	Public Sector Consultants, Inc	4,835.65	
279732	04/30/2026	Open			Accounts Payable	Roberts Dairy Service, Inc	990.14	
279733	04/30/2026	Open			Accounts Payable	SEMCO Energy	1,698.92	
279734	04/30/2026	Open			Accounts Payable	Service Electric Supply Inc	439.49	
279735	04/30/2026	Open			Accounts Payable	Softchoice Corporation	118,019.98	
279736	04/30/2026	Open			Accounts Payable	Spartan Distributors Inc	17,507.30	
279737	04/30/2026	Open			Accounts Payable	Sterling Office Systems	194.66	
279738	04/30/2026	Open			Accounts Payable	Stryker Sales, LLC (medical Division)	1,376.40	
279739	04/30/2026	Open			Accounts Payable	Superior Groundcover, Inc.	10,010.00	
279740	04/30/2026	Open			Accounts Payable	Titleist Golf Division	142.04	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **Check**								
279741	04/30/2026	Open			Accounts Payable	Uline Shipping Supplies	1,636.96	
279742	04/30/2026	Open			Accounts Payable	US Foods	12,023.33	
279743	04/30/2026	Open			Accounts Payable	Versapro Restoration and Construction	927.50	
279744	04/30/2026	Open			Accounts Payable	Walter, Randy	102.00	
279745	04/30/2026	Open			Accounts Payable	Wayne County Health Department	356.00	
279746	04/30/2026	Open			Accounts Payable	Webster & Garner Inc.	1,845.89	
279747	04/30/2026	Open			Accounts Payable	Wilson Group Law PLC	20,530.00	
279748	04/30/2026	Open			Accounts Payable	Wilson Sporting Goods Company	17,228.94	
279749	04/30/2026	Open			Accounts Payable	WizardPins	6,980.00	
279750	04/30/2026	Open			Accounts Payable	Zeppelin Services Michigan LLC	159.12	
						Payment Type **Check** Totals **406** Payments	$2,658,388.37	
Payment Type **EFT**								
8234	04/20/2026	Open			Accounts Payable	Fifth Third Bank	121,402.47	
8235	04/02/2026	Open			Accounts Payable	Rave Associates	900.00	
8236	04/02/2026	Open			Accounts Payable	O&W, INC.	280.76	
8237	04/02/2026	Open			Accounts Payable	Rave Associates	498.40	
8238	04/02/2026	Open			Accounts Payable	O&W, INC.	763.28	
8239	04/03/2026	Open			Accounts Payable	Fintech	148.82	
8240	04/06/2026	Open			Accounts Payable	Rave Associates	547.00	
8241	04/07/2026	Open			Accounts Payable	O&W, INC.	173.60	
8242	04/07/2026	Open			Accounts Payable	Rave Associates	216.80	
8243	04/10/2026	Open			Accounts Payable	Equitable - Individual	6,100.00	
8244	04/10/2026	Open			Accounts Payable	HCMA Flexible Spending	1,119.22	
8245	04/10/2026	Open			Accounts Payable	Health Equity Employer Services	19,817.03	
8246	04/10/2026	Open			Accounts Payable	Michigan , State of	36,513.90	
8247	04/10/2026	Open			Accounts Payable	MISDU	2,376.61	
8248	04/10/2026	Open			Accounts Payable	United States Treasury	233,580.07	
8249	04/10/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	10,527.43	
8250	04/10/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	37,031.24	
8251	04/10/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	52,843.14	
8252	04/09/2026	Open			Accounts Payable	Rave Associates	387.60	
8253	04/09/2026	Open			Accounts Payable	Rave Associates	(100.80)	
8254	04/09/2026	Open			Accounts Payable	Rave Associates	857.10	
8255	04/09/2026	Open			Accounts Payable	O&W, INC.	275.40	
8256	04/09/2026	Open			Accounts Payable	O&W, INC.	363.15	
8257	04/09/2026	Open			Accounts Payable	O&W, INC.	554.60	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **EFT**								
8258	04/09/2026	Open			Accounts Payable	Great Lakes Wine & Spirits LLC	358.56	
8259	04/09/2026	Open			Accounts Payable	Daniel L Jacob & Co., Inc	379.90	
8260	04/13/2026	Open			Accounts Payable	Michigan , State of	204.00	
8261	04/13/2026	Open			Accounts Payable	Michigan , State of	300.00	
8262	04/13/2026	Open			Accounts Payable	Fabiano Bros. Inc	431.50	
8263	04/13/2026	Open			Accounts Payable	Premium Dist Of Michigan	582.40	
8264	04/13/2026	Open			Accounts Payable	Rave Associates	903.00	
8265	04/13/2026	Open			Accounts Payable	Michigan , State of	574.40	
8266	04/13/2026	Open			Accounts Payable	Tri-County Beverage	434.00	
8267	04/14/2026	Open			Accounts Payable	Floral City Beverage, Inc	687.15	
8268	04/09/2026	Open			Accounts Payable	Michigan , State of	608.40	
8269	04/10/2026	Open			Accounts Payable	Health Equity Employer Services	(1,200.00)	
8271	04/10/2026	Open			Accounts Payable	Michigan , State of	132.81	
8272	04/10/2026	Open			Accounts Payable	Fintech	148.82	
8273	04/13/2026	Open			Accounts Payable	Premium Dist Of Michigan	282.10	
8274	04/13/2026	Open			Accounts Payable	Tri-County Beverage	267.40	
8275	04/15/2026	Open			Accounts Payable	O&W, INC.	328.40	
8276	04/15/2026	Voided	Cancel invoice	04/30/2026	Accounts Payable	Gordon Food Service	10.95	
8277	04/20/2026	Open			Accounts Payable	Rave Associates	177.60	
8278	04/15/2026	Open			Accounts Payable	O&W, INC.	368.90	
8279	04/15/2026	Open			Accounts Payable	Rave Associates	389.20	
8280	04/15/2026	Open			Accounts Payable	O&W, INC.	497.60	
8281	04/15/2026	Open			Accounts Payable	Rave Associates	177.60	
8282	04/22/2026	Open			Accounts Payable	Michigan , State of	939.69	
8283	04/17/2026	Open			Accounts Payable	West Side Beer Distributing	136.00	
8284	04/17/2026	Open			Accounts Payable	Rave Associates	275.80	
8285	04/17/2026	Open			Accounts Payable	O&W, INC.	103.40	
8286	04/17/2026	Open			Accounts Payable	Michigan , State of	204.00	
8287	04/17/2026	Open			Accounts Payable	Rave Associates	520.60	
8288	04/21/2026	Open			Accounts Payable	Petitpren Inc.	363.80	
8289	04/20/2026	Open			Accounts Payable	Fabiano Bros. Inc	371.20	
8290	04/20/2026	Open			Accounts Payable	Michigan , State of	381.60	
8291	04/20/2026	Open			Accounts Payable	Premium Dist Of Michigan	360.05	
8292	04/20/2026	Open			Accounts Payable	Rave Associates	378.00	
8293	04/24/2026	Open			Accounts Payable	Equitable - Individual	5,775.00	
8294	04/24/2026	Open			Accounts Payable	HCMA Flexible Spending	1,119.22	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Difference
Bank Account **1-Comerica - Comerica Bank Checking**								
Payment Type **EFT**								
8295	04/24/2026	Open			Accounts Payable	Health Equity Employer Services	28,867.03	
8296	04/24/2026	Open			Accounts Payable	Michigan , State of	43,191.48	
8297	04/24/2026	Open			Accounts Payable	MISDU	2,255.59	
8298	04/24/2026	Open			Accounts Payable	United States Treasury	286,943.48	
8299	04/24/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	10,456.52	
8300	04/24/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	48,848.80	
8301	04/24/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	52,395.91	
8302	04/24/2026	Open			Accounts Payable	Vantagepoint Transfer Agents	29.68	
8303	04/24/2026	Open			Accounts Payable	Daniel L Jacob & Co., Inc	238.70	
8304	04/21/2026	Open			Accounts Payable	Premium Dist Of Michigan	501.85	
						Payment Type **EFT** Totals **70** Payments	$1,018,878.91	
						Bank Account **1-Comerica - Comerica Bank Checking** Totals **476** Payments	$3,677,267.28	

Payment Register

Payment Dates 04/01/26 - 04/30/26

Bank Account **PR - Comerica Bank Payroll**

Payment Type **Check**

Status	Count	Transaction Amount	Reconciled Amount
Open	183	90,703.55	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	183	$90,703.55	$0.00

Payment Type **EFT**

Status	Count	Transaction Amount	Reconciled Amount
Open	1428	1,390,503.51	$0.00
Voided	0	$0.00	$0.00
Totals	1,428	$1,390,503.51	$0.00

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

Status	Count	Transaction Amount	Reconciled Amount
Open	1611	1,481,207.06	.00
Voided	0	.00	.00
Stopped	0	.00	.00
Totals	1,611	$1,481,207.06	$0.00

John Paul Rea
Chairman

Amy McMillan
Director

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – April Appropriation Amendments
Date: May 5, 2026

Action Requested: Motion to Approve

That the Board of Commissioners approve the April 2026 Appropriation Amendments as recommended by Shedreka Miller, Chief of Finance.

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

For the month of April, $72,485 was transferred between general fund accounts. Transfers were also processed within the capital project fund totaling $33,449. In total, $8,929 was transferred to the general fund from the capital project fund. In addition, $28,497 of fund balance was used to fund 2026 expenditures. Tax adjustments resulted in a net increase to fund balance of $18,879.

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

Attachment: Appropriation Adjustments

Huron-Clinton Metropolitan Authority
April 2026 Appropriation Transfer Summary

Location		Expense Increase	Expense Decrease/Revenue Increase	Difference
General Fund Transfers				
Capital				
Hudson Mills		-	473	(473)
Stony Creek		473	-	473
	Total	**$ 473**	**$ 473**	**$ -**
Major Maintenance				
Administrative Office		-	2,795	(2,795)
Lake St. Clair		6,950	6,950	-
Kensington		-	22,868	(22,868)
Lower Huron/Willow		19,490	19,490	-
Hudson Mills		-	3,297	(3,297)
Stony Creek		19,750	-	19,750
Wolcott		153	-	153
	Total	**$ 46,343**	**$ 55,400**	**$ (9,057)**
Operations				
Lake St. Clair		550	550	-
Kensington		9,878	-	9,878
Hudson Mills		991	991	-
Stony Creek		12,250	22,000	(9,750)
	Total	**$ 23,669**	**$ 23,541**	**$ 128**
Adminstrative				
		$ 2,000	**$ 2,000**	**$ -**
Total General Fund Transfers				
		$ 72,485	**$ 81,414**	**$ (8,929)**
Capital Project Fund Transfers				
Administrative		-	33,449	(33,449)
Lake St. Clair		16,892	-	16,892
Kensington		4,490	-	4,490
Lower Huron/Willow/Oakwoods		6,607	-	6,607
Hudson Mills		8,865	-	8,865
Stony Creek		587	-	587
Lake Erie		4,937	-	4,937
	Total	**$ 42,378**	**$ 33,449**	**$ 8,929**

Tax Year		Revenue Decrease	Revenue Increase	Net
Tax Adjustment				
Current		-	9,284	(9,284)
Prior		-	9,595	(9,595)
	Total	**$ -**	**$ 18,879**	**$ (18,879)**

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Major Maintenance Project
Date**:** May 4, 2026

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, few projects have been started with year-to-date expenses at 13.0% of the total budget.

Attachment: April 2026 Major Maintenance Status Report

Major Maintenance Status Report

4/30/2026

Location	Project Title	Project Description	Original Budget Funding	Carry Over Budget Funding	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Project Status
Administrative Office	ADA Initiatives Authority Wide		120,000	-	0	0	0	0	0	
Administrative Office	Authority Wide Road/Park Striping		19,000	-	0	0	0	0	0	
Administrative Office	CAP Initiatives Authority Wide		120,000		0	0	0	0	0	
Lake St Clair	Roadway Painting			22,481	22,481	0	0	22,481	0	
Lake St Clair	Main Sewage Pump Impeller & Cutter Wheel Replacements		14,000		14,000	0	0	13,905	95	
Lake St Clair	Pump Relacements at Adventure Golf		12,000		17,400	0	0	17,400	0	
Lake St Clair	Pump Repairs at Spray Pad		15,000		16,550	0	0	16,549	1	
Lake St Clair	Replace Double Glass Doors at Beach Grill		15,000		8,050	0	0	0	46,116	
Lake St Clair	Pump Replacement at Point Restroom		-	-	0	0	0	10,939	(10,939)	
Kensington	Dam Safety Logs	Aluminum Stop Logs for Dam Safety			0	0	63,425	0	0	
Kensington	Martindale Beach Splash N Blast PIP Surfacing	Martindale Beach Splash N Blast PIP Surfacing		10,206	10,206	0	10,206	0	0	
Kensington	Drainage System at Farm Center	Drainage System at Farm Center		62,151	63,871	1,720	20,126	0	43,744	
Kensington	Boat Launch Repairs/Boat House Demo	Boat Launch Repairs/Boat House Demo			0	0	73	0	0	
Kensington	Farm Center Office Repair	Emergency Repair - Tree fell through roof of building		3,500	21,821	0	0	3,500	18,321	
Kensington	Splash N Blast Pump Refurbishment			49,442	49,442	49,442	49,442	0	0	
Kensington	Hike Bike Trail Boardwalk Joist Repairs				6,328	0	4,340	0	1,987	
Kensington	Carryover Project -Dam Concrete Repair		247,000		0	0	0	0	0	
Kensington	Unexpected Maintenance Repairs		250,000		0	0	0	0	0	
Lower Huron	Turtle Cove UV Light Replacement			9,780	9,780	0	0	9,780	0	
Lower Huron	Turtle Cove Pool Repairs				5,487	5,487	262,745	0	0	
Lower Huron	Old Lower Huron Park Office Demolition				0	0	0	0	0	
Lower Huron	Turtle Cove Pipe and Surge Tank Repairs		-	-	29,679	0	0	0	29,679	
Lower Huron	Additional Chlorine Tank to add to Main Tank at Turtle Cove		25,000		0	0	0	0	0	
Lower Huron	Demolish Old Park Office		50,000		0	0	0	0	0	
						0				
Lower Huron	Removal of East Bend Fishing Pier		50,000		0	0	0	0	0	
Lower Huron	Tulip Tree Comfort Station Doors		15,000		0	0	0	0	0	
Hudson Mills	Rebudget - Replace Siding & Roof at Golf Course, Chem Bldg,	Rreplace old t1-11 siding with steel siding and fix roof leak around windows		160,000	166,715	255	21,522	0	145,193	
Stony Creek	Dam Safety Logs	Aluminum Stop Logs for Dam Safety		51,698	51,698	0	12,563	51,698	0	
Stony Creek	Rebudget-Installation of Generator at Park Office	Install generator at park office			0	0	0	0	0	
Stony Creek	Golf Cart Barn Alterations	Alterations for Cart Barn			0	0	3,546	0	0	
Stony Creek	Golf Tee Repair		60,000		60,000	0	0	0	60,000	
Stony Creek	CAP Tree Planting				19,750	0	0	19,750	0	
Stony Creek	Carryover Project - Generator Installation		30,000		0	0	0	0	0	
Stony Creek	Carryover Project - Remove Overlook at Nature Center		30,000		0	0	0	0	0	
Willow	Pool Playground PIP/Surface Repairs	Update surface area at playground			0	0	9,600	0	0	
Willow	ADA Concrete Work, Woodscreek & Willow Plaza			18,750	18,750	0	0	18,750	0	
Oakwoods	Drain Repair in Bathroom at Oakwods Nature Center		50,000		19,490	19,490	19,490	0	0	
Lake Erie	Museum Wall Repair	Repair of leaning portion retaining wall		-	5,025	5,025	27,261	0	0	
Lake Erie	Replace electric wiring at Marina boat docks	Upgrade existing wiring to marina pedestals		-	14,880	0	33,788	0	14,880	
Lake Erie	Window Replacement & Siding at Park Office				0	0	0	0	0	
Lake Erie	Golf Course Pump House Upgrades			94,072	94,072	87,972	87,972	6,100	0	
Lake Erie	Gutter Replacement at Maintenance Building		15,000		0	0	0	0	0	
Lake Erie	Replace Shade Structure Canopies at Wave Pool		70,000		0	0		0	0	
Lake Erie	Replacement of Bathhouse Lockers		140,000		0	0		0	0	
Wolcott	Emergency Well Replacement at Camp Rotary		-	11,229	11,229	11,330	11,330	0	(102)	
Wolcott	Replace Entry Doors on Camp Rotary Building		12,000		12,000	0	0	0	12,000	
Wolcott	Dairy Barn Roof Replacement		-	0	153	153	153			
Indian Springs	Bunker Renovation at Golf Course				0	0	90,700	0	0	
Indian Springs	Culvert Repair			-	2,545	2,545	21,614	0	0	
Indian Springs	Iron Filtration Repair/Upgrade at EDC		50,000		15,125	0	0	15,125	0	
Indian Springs	Park Office Improvements-Siding, Roof, Window replacements		60,000		0	0	0	0	0	
			$ 1,469,000	$ 493,308	$ 766,526	$ 183,419	$ 749,898	$ 205,976	$ 360,976	

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Capital Project Fund
Date: May 4, 2026

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 March were related mostly to wage & fringe expenses with some contractual services. The following projects having significant amounts of contracted expenses during the month:

- Lake St Clair – North Marina Renovation Design
- Kensington – Boardwalk Repair at I-96
- Lake Erie – Wave Pool Renovation

Attachment: April 2026 Capital Project Fund Update

Capital Project Status Report
As of 04/30/2026

Location	Project Title	Original Budget	Amended Budget	Year to Date Transactions	Life to Date Transactions	Life to Date Encumbrance	Remaining Budget	Available Grant Funding
Admin Office	Boiler Replacement	100,000	110,413	509	10,413	0	100,000	
Lake St Clair	Electrical Grid Replacement	802,216	2,592,441	81,324	2,570,818	0	21,623	
Lake St Clair	Wood Bridge near Interpretive Center Replacement	62,000	368,751	3,135	180,127	169,708	18,916	
Lake St Clair	North Marina Renovation Design	600,000	9,648,345	50,994	392,756	8,112,282	1,143,307	294,000
Lake St Clair	Greening the Parking Lot-ELGE State High Water	1,875,000	3,542,898	29,295	94,641	2,549,708	898,549	1,500,000
Lake St Clair	North Marina Renovation Construction	6,000,000	0	0	0	0	0	5,000,000
Lake St Clair	West Boardwalk Redevelopment	1,000,000	1,206,059	2,125	6,252	0	1,199,807	500,000
Lake St Clair	MS4 Drainage Reconstruction	125,000	125,000	0	0	0	125,000	
Lake St Clair	Admin/Food Bar Building Roof Replacement	-	519,235	10,994	22,963	0	496,272	
Lake St Clair	Exit Road Re-Paving	1,200,000	4,674	0	0	0	4,674	
Lake St Clair	Daysail Trail Development	1,200,000	1,206,367	2,187	6,431	0	1,199,936	500,000
Lake St Clair	Hike Bike Trail Repairs between Fishing Piers & Gazebo	200,000	0	0	0	0	0	
Lake St Clair	Phase I - Secondary Electrical Services Park Wide	-	1,009,126	(8,438)	948,148	63,780	(2,802)	
Lake St Clair	Phase II - Electrical Services Upgrade - Park Wide	-	604,127	129,512	216,598	322,220	65,309	
Lake St Clair	Phase III-Electrical Service Upgrade Park Wide	-	185,046	0	0	185,046	0	
Lake St Clair	Prefrabicated Tollbooth Installation	-	75,000	44,800	44,800	0	30,200	
Lake St Clair	Replacement & Repair to Pool, Decking & Restroom, Showers	2,000,000	2,000,000	0	0	0	2,000,000	
Lake St Clair	North Marina Comfort Station	-	0	0	0	0	0	
Lake St Clair	Boardwalk Repair at Marsh	140,000	140,000	0	0	0	140,000	
Lake St Clair	East Boardwalk - Ramp Reconstruction	140,000	140,000	0	0	0	140,000	
Lake St Clair	Nature Center Renovations	-	162,400	0	0	0	162,400	
Lake St Clair	Nature Center Infrastructure Improvements-Exhibits	-	1,500,000	0	0	1,000,000	500,000	
Kesington	Accessible Path from N Hickory Shelter to Restroom	65,000	66,273	0	1,273	0	65,000	
Kesington	Accessible Path from S Martindale Shelter to Vault & Beach	85,000	85,954	0	954	0	85,000	
Kesington	Accessible Path from N Martindale Shelter to Beach	30,000	30,354	0	354	0	30,000	
Kesington	Install EV Charging Station	67,000	67,000	0	0	0	67,000	
Kesington	Tollbooth Replacement	75,000	75,000	55,115	55,715	0	19,285	
Kesington	Bike Path Retaining Wall new Shore Fishing	600,000	600,000	0	0	0	600,000	
Kesington	Farm Building Office Damage Repair	300,000	300,000	23,791	23,791	0	276,209	
Kesington	Cart Barn Electrificaiton at Golf Course	200,000	200,000	0	0	0	200,000	
Kesington	Boardwalk Repair at I-96	110,000	114,490	33,292	33,162	48,550	32,779	
Kesington	Replacement Tollbooth & Electrical Hookup	35,000	35,000	0	0	27,850	7,150	
Delhi	Delhi Launch & Take Out Renovations	306,000	1,004,176	10,423	157,251	0	846,925	306,000
Dexter-Delhi	River Terrace Phase 1-Redecking at Dexter Hruon	180,000	213,482	0	381	213,101	0	
Dexter-Delhi	Well Installation for Water at Kayak Launch	-	0	1,479	1,479	0	(1,479)	
Lower Huron	Walnut Grove Campground Improvements	784,600	1,454,255	(3,635)	1,368,956	23,226	62,073	450,000
Lower Huron	Off Leash Dog Area Development	330,800	630,513	228	630,741	0	(228)	
Lower Huron	Demolish Old Park Office Building	-	42	42	42	0	0	
Hudson Mills	Accessible Access to Activity Center Shelter	40,000	68,178	0	39,194	28,984	0	
Hudson Mills	Convert Gas Storage Tanks for Above Ground	150,000	127,273	0	4,301	0	122,971	
Hudson Mills	Splash Pad Construction	1,000,000	0	0	0	0	0	
Hudson Mills	Well Installation for Water at Kayak Launch	25,000	25,000	0	0	0	25,000	
Hudson Mills	Maintenance Building/Cart Barn Office Reconstruction	220,000	224,439	12,517	12,517	0	211,922	
Hudson Mills	Cart Path Improvements & Resurfacing	2,000,000	2,015,071	18,300	18,300	204,250	1,792,521	
Stony Creek	Golf Course Pumphouse & Irrigation System Replacement	1,000,000	3,113,390	1,443	239,767	101,900	2,771,723	
Stony Creek	Reflection Nature Trail Improvements	931,200	2,213,428	11,249	226,884	1,978,709	7,835	465,600
Stony Creek	Hike Bike Path & Bridge Replacement btwn Winter Cove & Mt Vernon	800,000	85,082	0	5,082	0	80,000	
Stony Creek	Install Electricity at 4th Tollbooth	20,000	20,000	0	0	0	20,000	
Stony Creek	Install EV Charging Station	67,000	67,000	0	0	0	67,000	
Stony Creek	Shared Use Trail Bridge Main Loop	245,000	245,000	0	0	0	245,000	
Stony Creek	West Branch Road Overlay	400,000	400,000	0	0	0	400,000	
Stony Creek	South Dam Embarkment Rip Rap	800,000	800,000	0	0	0	800,000	
Stony Creek	Golf Course Pumphouse Electrical Relocation	300,000	300,000	0	0	0	300,000	
Stony Creek	Restroom Well Replacements	120,000	120,000	0	0	0	120,000	
Willow	Washago Pond Restoration	903,697	928,656	0	41,904	0	886,752	
Willow	Accessible Path from Fox Meadows N & S Shelters to Pool	65,000	65,074	0	74	0	65,000	
Willow	Golf Course Pumphouse Upgrades	260,000	264,097	0	4,364	0	259,733	
Willow	UST Fuel Pump Removal & Replacement at Golf Course	230,000	230,000	0	0	0	230,000	
Willow	Big Bend Fishing Area Improvements	-	71,290	28,586	75,610	0	(4,320)	
Willow	Big Bend Fishing Dock	762,000	762,000	0	5,618	0	756,382	300,000
Willow	Pumphouse Upgrades at Golf Course	360,000	374,947	0	97,273	277,674	0	
Willow	Redesign Disc Golf Course	60,000	60,000	0	9,992	0	50,008	
Oakwoods	Flat Rock Dam Removal Feasibility	755,000	781,961	0	543,003	108	238,850	730,000
Oakwoods	Hike Bike Trail Reconstruction 2024	-	535,106	0	457,618	77,488	1	
Lake Erie	Wave Pool Renovation	4,000,000	8,691,950	387,423	3,466,884	4,998,838	226,228	
Lake Erie	Convert Cart Barn to Electric Carts	180,000	197,650	13,677	19,518	0	178,132	
Wolcott	Farm to Mill Trail Connector	1,000,000	1,001,033	0	1,033	0	1,000,000	
Wolcott	Schmidt Property Demolition	-	270,128	0	165,128	10,337	94,662	
Wolcott	Replace Roof on Mile Barn	150,000	150,080	0	80	0	150,000	
Wolcott	Parcel Clean Up & Restoration	-	149,990	0	0	149,990	0	
Indian Springs	Golf Course Pump House Upgrades	150,000	583,710	0	34,309	0	549,401	
Indian Springs	Electrical Conversion at Golf Building	230,000	341,586	0	252,668	20,762	68,156	
Indian Springs	Golf Maintenane UST Removal	-	1,634	1,467	1,634	0	0	
Indian Springs	Underground Fuel Tank Removal, Install Above Ground Tank	200,000	200,000	0	0	0	200,000	
		36,036,513	55,501,169	941,834	12,490,800	20,564,509	$ 22,445,859	$ 10,045,600

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Amy McMillan, CEO
Project Title: Purchases – Total Spent and Vendor Locations
Date: May 7, 2026

Action Requested: Receive and File

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

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

Attachment: Award Requests

Award Requests for May 2026

Vendor	Vendor Location	Description	Park Location	Total Request	Five-County	Greater Michigan	Outside Michigan	Effect of DEI, Living Wage, and Local Preference Policies
Hubbell, Roth, Clark	Bloomfield Hills, MI	Electrical design services, golf car barn	Kenisington	$44,400.00	$44,400.00			
KJP Roofing and Sheet Metal	Chesterfield, MI	Roofing Replacement	Lake St Clair	$437,725.00	$437,725.00			
Fishbeck	Grand Rapids, MI	PACM Survey	Authority-Wide	$41,796.00		$41,796.00		
Weingartz Supply Co.	Utica, MI	Kubota Tractor	Willow Metropark	$44,025.66	$44,025.66			
			Totals:	**$567,946.66**	**$526,150.66**	**$41,796.00**	**$0.00**	
			Percent of Total Award Request:		92.64%	7.36%	0.00%	

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Amy McMillan, CEO
Project Title: Update - Purchases over $10,000
Date: May 7, 2026

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 CEO 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:

Vendor	Description	Price
Kerr Pump and Supply	New Pump, Rail Adaptors, Discharge Piping and Install	$10,939.00
Michigan Philharmonic	Down Payment July Concert Kensington	$12,250.00
MacAllister Machinery Co., Inc	Broom with Gutter Brush Stony Creek	$12,963.32
Oakland County Treasurer	CLEMIS Fees Metroparks Police Department	$13,811.50
Kerr Pump and Supply	Main Sewage Pump Impeller and Cutter Wheel Replacements	$13,905.00
MacAllister Machinery Co., Inc	Caterpillar Hydraulic Rake Stony Creek	$14,914.54
Alta Equipment	Drop Deck Trailer Lower Huron	$16,281.00
Kerr Pump and Supply	Pump repair, Service and repair to existing pumps	$16,549.00
Environmental Consulting and Technology	Stormwater Survey Stoney Creek, Huron Meadows, Lake Erie	$17,200.00
Macomb Mechanical	Pump Repair, Pump inspection, rebuild and repair	$17,400.00

KLM Scape & Snow LLC	Tree Planting 20 White Oak, 20 Sugar Maple, 10 Flowering Dogwood	$19,750.00
Wilson Group Law PLC	Legal Services	$20,530.00
Boullion Sales & Services Inc.	Kubota RTV-XL long bed Hudson Mills	$24,376.96

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
Prepared By: Neil Eby, Purchasing Supervisor
Project No: Sourcewell Contract 112624-KBA
Project Title: Cooperative Purchase of one Kubota Tractor
Location: Willow Metropark
Date: May 7th, 2026

Action Requested: Motion to Approve

That the Board of Commissioners approve the cooperative purchase of one new Kubota Tractor at a total cost of $44,025.56, from Weingartz Supply Co. of Utica, MI through the cooperative Sourcewell contract #112624-KBA as recommended by the Purchasing Department.

Fiscal Impact: Funds will come from the 2026 Board-approved Capital Equipment Budget which allowed $42,874.00 for the purchase. The additional $1,151.56 will come from savings realized on previous 2026 Capital Equipment purchases.

Scope of Work: Furnish and deliver one new Kubota Diesel Tractor.

The new Tractor will replace unit #1707 at Willow Metropark.

Background: Cooperative contract pricing was obtained utilizing Sourcewell contract# 112624-KBA, for ground maintenance equipment.

The Purchasing Department requests approval to proceed with the purchase.

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
Prepared By: Neil Eby, Purchasing Supervisor
Project No: MiDeal Contract# 1109
Project Title: PACM Survey
Location: Authority-Wide
Date: May 7th, 2026

Action Requested: Motion to Approve

That the Board of Commissioners approve the agreement between Fishbeck, of Grand Rapids, MI and the Huron-Clinton Metropolitan Authority, in the amount of $41,796 for PACM (Presumed Asbestos Containing-Material) surveying services, as recommended by the Purchasing Department.

Fiscal Impact: Funds were not budgeted for these services. Funds will come from savings realized within the Executive Outside Services account, in the amount of $41,796.

Scope of Work: Fishbeck will provide Certified Asbestos Inspector(s) to conduct a non-destructive PACM survey of HCMA buildings, constructed in 1980 or before. Building materials will be designated as PACM based on the OSHA definition, age of the building, material type, and visual appearance, and the historical use of asbestos in common building applications.

PACM documentation will include the following:

- A description of the material
- Estimated quantity and location(s)
- Condition assessment (good, fair, or poor)
- Friability (friable or non-friable)
- Photographs of PACM materials
- Notes identifying access limitations or areas not observed

Upon completion of the field inspections, a comprehensive PACM survey report will be prepared that summarizes PACM observed across all facilities and includes annotated floor plans or site maps, photographic determination, and detailed descriptions of each identified PACM. The report will also include editable Excel data tables compiling all PACM information, which will be provided in electronic format suitable for HCMA recordkeeping and aid in future planning purposes.

Background: HCMA contacted four vendors listed on the State of Michigan's cooperative MiDeal program who hold contracts for Environmental Services. Fishbeck (MiDeal contract# 1109) provided the most competitive rate and covered the scope of work provided.

The Purchasing Department requests approval to proceed with the purchase.

HURON-CLINTON METROPOLITAN AUTHORITY

To: Board of Commissioners
From: Jennifer Jaworski, Chief of Interpretive Services
Subject: Interpretive Services Monthly Report
Date: May 5, 2026

Action Requested: Motion to Receive and File

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

6-F-1



HURON-CLINTON METROPARKS

INTERPRETIVE SERVICES MONTHLY REPORT

May 2026

Administrative Office
13000 High Ridge Drive
Brighton, MI 48114

HURON-CLINTON METROPARKS

METROPARKS.COM



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STRATEGIC PLAN

WHAT GOAL & OBJECTIVE DOES THIS MEET?

Interpretive Services Update

LISTEN & CONNECT

- ☐ Create listening opportunities that help the Metroparks understand resident needs
- ☑ Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming
- ☐ Increase transparency and accountability for progress against goals and objectives through master and departmental plans that benchmark and measure progress
- ☑ Increase engagement with Metroparks services
- ☑ Increase access to Metroparks services for underserved communities with customized programming

MAINTAIN & INVEST

- ☐ Develop a formal partnership strategy using collective impact to amplify our resources and investments in Southeast Michigan and beyond
- ☐ Research opportunities for investment in capital projects
- ☑ Increase revenue from philanthropic and public sector sources
- ☐ Study revenue opportunities across current and new programs
- ☑ Build a portfolio of new services for hard to reach and underserved residents
- ☑ Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision

CONSERVE & STEWARD

- ☐ Create a resiliency plan for built and natural environment by December of 2023
- ☑ Increase outdoor education opportunities with a focus of skill building for more effective and durable environmental stewardship

DESCRIPTION

Listen and Connect

Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming.

- Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science

Increase engagement with Metroparks services.

- Community Outreach Events

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

- Supplemental Science: Training Teachers to Use Experiential Outdoor Investigations to Generate Student Learning and Enthusiasm for Science
- GOAL Scholarship funding
- After school science clubs
- Science and Stewardship in the Heart of the Great Lakes

Maintain and Invest

Increase revenue from philanthropic and public sector sources.

- PNC
- Young Foundation
- NOAA BWET

Build a portfolio of new services for hard to reach and underserved residents.

- Michigan Activity Pass
- Library Partnerships

Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision.

- Winter Workshop

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.
    - 680 passes were checked out in April 2026
    - 296 redeemed in April 2026.
        - Comparing 2025 data
            - 624 were checked out in April.
            - 313 redeemed in April.



Nature Journaling Workshop at Hudson Mills Metropark.



Huron River Region Michigan Naturalist class at Hudson Mills Metropark.

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	Participants	Brief Description of Event
4/1/2026	Introduction to Rain Gardens	Springfield Township Library	Springfield Township Library	Davisburg	Oakland	48350	6	Fourth Intro to Rain Gardens for the EGLE Grant. This program focuses on the impacts of stormwater in southeast michigan and the solution of installing a rain garden.
4/1/2026	Clinton Macomb Library	Clinton-Macomb Library- North Branch	Clinton-Macomb Library	Macomb Twp	Macomb	48042	24	Public program about monarch butterflies and gardening for monarchs.
4/1/2026	Spring Into Science	Cranbrook Institute of Science	Cranbrook Institute of Science	Bloomfield Hills	Oakland	48304	290	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/1/2026	Spring Into Science	Cranbrook Institute of Science	Cranbrook Institute of Science	Bloomfield Hills	Oakland	48304	290	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/2/2026	Ecosystems Comparison	Ypsilanti District Library-Whittaker	Ypsilanti District Library	Ypsilanti	Washtenaw	48197	25	Particpants learned about ecosystem components, played a game, and measured and compared to didfferent ecosystems
4/2/2026	Ecosystems Comparison	Ypsilanti District Library-Whittaker	Ypsilanti District Library	Ypsilanti	Washtenaw	48197	25	Particpants learned about ecosystem components, played a game, and measured and compared to didfferent ecosystems
4/6/2026	Eggsploration Part I	Dooley Little Learners	Fraser Public Schools	Fraser	Macomb	48066	52	Eggsploration: Let's explore the mysteries of the egg
4/6/2026	Eggsploration Part I	Dooley Little Learners	Fraser Public Schools	Fraser	Macomb	48066	52	Eggsploration: Let's explore the mysteries of the egg
4/7/2026	8th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	99	Students searched for different types of energy outside the school and measured temperature under different conditions to learn about thermal energy.
4/7/2026	Wayne Metro Afterschool	Raupp Elementary	Wayne Metro	Lincoln Park	Wayne	48146	17	Students learned about birds.
4/7/2026	B-Wet 6th & 7th grade Field Trip	Lake St. Clair Nature Center	Mt. Clemens Middle School	Mt. Clemens	Macomb	48045	84	6th grade students did a beach clean up and learned about Microplastics in marine animals. 7th grade students did chemical water quality testing and macroinvertebrate water quality testing. *Numbers also recorded on LSC ROI.
4/7/2026	Rain Garden Tour	Sherwood Forest Library	Detroit Public Library	Detroit	Wayne	48221	13	Students from the Sherwood Forest Master Rain Gardener Course visited Stephanie Krajnik's residential rain garden to learn about the parts of a rain garden, her installation process, and her native plants
4/7/2026	Michigan Farm History	Cedarbrook Northville	Cedarbrook Northville	Plymouth	Wayne	48170	14	Humans have been farming in Michigan for thousands of years.
4/7/2026	Michigan Farm History	Cedarbrook Northville	Cedarbrook Northville	Plymouth	Wayne	48170	16	Humans have been farming in Michigan for thousands of years. .
4/7/2026	Michigan Farm History	Cedarbrook Northville	Cedarbrook Northville	Plymouth	Wayne	48170	9	Humans have been farming in Michigan for thousands of years.
4/7/2026	Eggsploration Part I	Lakeshore Early Childhood	Lakeshore Schools	St. Clair Shores	Macomb	48082	42	Eggsploration: Let's explore the mysteries of the egg

Date	Event Name	Location	Organization	City	County	Zip Code	Participants	Brief Description of Event
4/8/2026	5th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	66	Students did an trash audit of the schoolyard by playing trash bingo
4/8/2026	Nature Navigators	St. Suzanne	NA	Detroit	Wayne	48228	14	Afterschool club focused on nature education. K-5.
4/8/2026	Eggsploration Part I	Cheyenne Elementary School	Chippewa Valley Schools	Macomb Township	Macomb	48042	19	Eggsploration: Let's explore the mysteries of the egg
4/8/2026	Eggsploration Part I	Disney Elementary School	Fraser Public Schools	Clinton Township	Macomb	48035	18	Eggsploration: Let's explore the mysteries of the egg
4/8/2026	Michigan History Mash Up	Arno Elementary	Allen Park Public Schools	Allen Park	Wayne	48101	89	Students reviewed Michigan history programs covering: Indigenous People, Fur Trade, Logging anf the road to Michigan statehood
4/8/2026	Michigan History Mash Up	Arno Elementary	Allen Park Public Schools	Allen Park	Wayne	48101	89	Students reviewed Michigan history programs covering: Indigenous People, Fur Trade, Logging anf the road to Michigan statehood
4/9/2026	7th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	55	Students completed a puzzle to talk about the parts of a habitat and sorted animals based on ecosystem
4/9/2026	4th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	72	Students learned about Lake Sturgeon with our ambassador sturgeon
4/9/2026	Wayne Metro Afterschool	Keppen Elementary	Wayne Metro	Lincoln Park	Wayne	48146	21	Students learned about the different adaptations of birds
4/9/2026	Eggsploration Part I	Northwood Elementary School	Royal Oak Schools	Royal Oak	Oakland	48073	75	Eggsploration: Let's explore the mysteries of the egg:
4/9/2026	Shells. Scalles, Polywog Tales	Neinas Dual Language Academy	Detroit Public Schools Community District	Detroit	Wayne	49209	39	Students learned about reptiles and amphibians through interaction with live animals and activities
4/9/2026	The People of the Three Fires	Wixom Elementary	Walled Lake Consolidated Schools	Wixom	Oakland	48393	71	Participants learned about Michigan Indigenous Peoples through lecture and hands on activities
4/9/2026	Shells. Scalles, Polywog Tales	Neinas Dual Language Academy	Detroit Public Schools Community District	Detroit	Wayne	49209	39	Students learned about reptiles and amphibians through interaction with live animals and activities
4/9/2026	The People of the Three Fires	Wixom Elementary	Walled Lake Consolidated Schools	Wixom	Oakland	48393	71	Participants learned about Michigan Indigenous Peoples through lecture and hands on activities
4/10/2026	Eggsploration Part I	Higgins Elementary School	L'anse Creuse Schools	New Baltimore	Macomb	48051	89	Eggsploration: Let's explore the mysteries of the egg:
4/10/2026	Eggsploration Part I	MacDonald Elementary School	Anchor Bay Schools	Casco Township	Macomb	48064	0	Eggsploration: Let's explore the mysteries of the egg:
4/10/2026	Michigan Mammals	Miller Elementary	Plymouth-Canton Community Schools	Canton	Wayne	48187	76	Students learned about local and Michigan mammals through mounts and study skins
4/10/2026	Michigan Mammals	Miller Elementary	Plymouth-Canton Community Schools	Canton	Wayne	48187	76	Students learned about local and Michigan mammals through mounts and study skins
4/11/2026	Planting Seeds for Change	Wayne Library	Wayne Garden Club	Wayne	Wayne	48184	40	Wayne Garden Club asked us to present a program for their Jr. Garden Club.
4/11/2026	Eggsploration Part I	Harrison Township Library	Harrison Township Library	Harrison Township	Macomb	48045	9	Eggsploration: Let's explore the mysteries of the egg:
4/11/2026	Greenfest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	827	Participants learned about rain gardens, pollinators, the Metroparks and local Michigan wildlife
4/11/2026	Greenfest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	827	Participants learned about rain gardens, pollinators, the Metroparks and local Michigan wildlife
4/12/2026	Greenfest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	748	Participants learned about rain gardens, pollinators, the Metroparks and local Michigan wildlife
4/12/2026	Greenfest	Detroit Zoo	Detroit Zoological Society	Royal Oak	Oakland	48067	748	Participants learned about rain gardens, pollinators, the Metroparks and local Michigan wildlife
4/13/2026	Wayne Metro Afterschool	Grandport Elementary	Wayne Metro	Ecorse	Wayne	48229	24	Students learned about the different adaptations of birds
4/13/2026	Michigan Farm History	The Sanctuary at St. Joseph's	Trinity	Ypsilanti	Washtenaw	48197	12	Humans have been farming in Michigan for thousands of years.
4/13/2026	Eggsploration Part I	Anchor Bay Early Childhood Center	Anchor Bay Schools	New Baltimore	Macomb	48047	88	Eggsploration: Let's explore the mysteries of the egg
4/13/2026	Crawling Cuties	680 Harmon Street	Holy Name Catholic School	Birmingham	Oakland	48009	21	Preschool age students learned about insect adaptations
4/14/2026	Wayne Metro Afterschool	Layfette Elementary	Wayne Metro	Lincoln Park	Wayne	48146	32	Students learned about the different adaptations of birds by participating in the bird beak buffet, a skull matching game, and build a bird craft.
4/14/2026	Master Rain Gardener	Sherwood Forest Library	Detroit Public Library	Detroit	Wayne	482210	16	4th of 5th class of the Master Rain Gardener Course at the Sherwood Forest Branch.
4/14/2026	Eggsploration Part II	Friends Preschool	Friends Preschool	Milford	Oakland	48381	34	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.

Date	Event Name	Location	Organization	City	County	Zip Code	Participants	Brief Description of Event
4/14/2026	Eggsploration Part II	John R. King Academy	Detroit Public Schools	Detroit	Wayne	48227	26	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/14/2026	Eggsploration Part II	John R. King Academy	Detroit Public Schools	Detroit	Wayne	48227	29	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/14/2026	Eggsploration Part II	John R. King Academy	Detroit Public Schools	Detroit	Wayne	48227	19	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/14/2026	Eggsploration Part II	John R. King Academy	Detroit Public Schools	Detroit	Wayne	48227	23	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/14/2026	Cold-Blooded Creatures	Gudith Elementary	Woodhaven-Brownstown School District	Brownstown Charter Twp	Wayne	48193	91	Students learned about reptiles and amphibians through interaction with live animals and activities
4/14/2026	Cold-Blooded Creatures	Gudith Elementary	Woodhaven-Brownstown School District	Brownstown Charter Twp	Wayne	48193	91	Students learned about reptiles and amphibians through interaction with live animals and activities
4/15/2026	Nature Navigators	St. Suzanne	NA	Detroit	Wayne	48228	9	Afterschool club focused on nature education. K-5.
4/15/2026	5th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	72	Students did a locker clean up and sorted the trash they found in their lockers. This activity was done instead of a schoolyard clean up because of weather.
4/15/2026	Planting Seeds for Clean Water	Saline Public Library	Saline Public Library	Saline	Washtenaw	48176	11	Jr. Science Club at the Library. Participants learned about parts of a plant, water pollution, benefits of native plants, and planted a seed to take home.
4/15/2026	A Journey Through Your Watershed	Saline Public Library	Saline Public Library	Saline	Washtenaw	48176	9	Science Club at the library. Participants learned about stormwater, water pollution, built their own water filter, native plants, and planted a seed to take home.
4/15/2026	Eggsploration Part I	Warren Civic Library	Warren Civic Library	Warren	Macomb	48093	21	Eggsploration: Let's explore the mysteries of the egg
4/16/2026	4th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	74	Students created sound maps inside the school because of weather.
4/16/2026	Wayne Metro Afterschool	Ann Visgers Elementary	Wayne Metro	River Rouge	Wayne	48218	12	Students learned about the different adaptations of birds ak buffet, a skull matching game, and build a bird craft.
4/16/2026	Johnny Appleseed	MORE	MORE	Clinton Township	Macomb	48038	40	Jonathan Chapman, aka 'Johnny Appleseed', did exist and he made a real and lasting difference in American culture and lifeways.
4/16/2026	The French and the Fur Trade	Wixom Elementary	Walled Lake Consolidated Schools	Wixom	Oakland	48393	74	Participants learned about Great Lakes Fur Trade through first person interpretation and hands on activities
4/16/2026	The French and the Fur Trade	Wixom Elementary	Walled Lake Consolidated Schools	Wixom	Oakland	48393	74	Participants learned about Great Lakes Fur Trade through first person interpretation and hands on activities
4/17/2026	Eggsploration Part I	Edison Elementary School	Fraser Public Schools	Fraser	Macomb	48026	51	Eggsploration: Let's explore the mysteries of the egg
4/17/2026	Eggsploration Part II	Graebner Elementary School	Utica Community Schools	Sterling Heights	Macomb	48312	68	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/17/2026	The People of the Three Fires	Miller Elementary	Plymouth-Canton Community Schools	Canton	Wayne	48187	76	Participants learned about Michigan Indigenous Peoples through lecture and hands on activities
4/17/2026	The People of the Three Fires	Miller Elementary	Plymouth-Canton Community Schools	Canton	Wayne	48187	76	Participants learned about Michigan Indigenous Peoples through lecture and hands on activities
4/18/2026	Food Waste, Compost, and Climate Change	The Detroit Zoo	The Detroit Zoo	Royal Oak	Wayne	48067	14	Presented at the Detroit Zoo Teen Conservation Summit. The students learned about how composting can help with climate change. We looked
4/18/2026	Great Lakes Day	The Discovery Center of Macomb	The Discovery Center of Macomb	Mount Clemens	Macomb	48043	77	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/18/2026	Great Lakes Day	The Discovery Center of Macomb	The Discovery Center of Macomb	Mount Clemens	Macomb	48043	77	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/19/2026	Invasive Species & Control Burns	Grosse Ile Nature and Land Conservancy	Grosse Ile Nature and Land Conservancy	Grosse Ile	Wayne	48138	7	Spotting invasive species can be tricky, but after this hike, you will have no problem finding and disposing of these pesky plants.
4/20/2026	Wayne Metro Afterschool	Bunche Elementary	Wayne Metro	Ecorse	Wayne	48229	28	Students learned about the different adaptations of birds
4/20/2026	Michigan Farm History	Cedarbrook Rochester	Cedarbrook Rochester	Rochester Hills	Oakland	48307	15	Humans have been farming in Michigan for thousands of years.
4/20/2026	Michigan Farm History	Cedarbrook Rochester	Cedarbrook Rochester	Rochester Hills	Oakland	48307	23	Humans have been farming in Michigan for thousands of years.
4/20/2026	Eggsploration Part I	Eisenhower Elementary School	Fraser Public Schools	Fraser	Macomb	48026	64	Eggsploration: Let's explore the mysteries of the egg
4/20/2026	Cold-Blooded Creatures	Garden City Middle School	Garden City Schools	Garden City	Wayne	48135	24	Students learned about reptiles and amphibians through interaction with live animals and activities
4/20/2026	Cold-Blooded Creatures	Garden City Middle School	Garden City Schools	Garden City	Wayne	48135	24	Students learned about reptiles and amphibians through interaction with live animals and activities

Date	Event Name	Location	Organization	City	County	Zip Code	Participants	Brief Description of Event
4/20/2026	Shells, Scales and Pollywog Tails	440 N. Hibbard Rd	Head Start Fowlerville	Fowlerville	Livingston	48836	13	Preshcool aged students learned about amphibian and reptile adaptations
4/21/2026	Wayne Metro Afterschool	Foote Elementary	Wayne Metro	Lincoln Park	Wayne	48146	15	Students learned about the different adaptations of birds
4/21/2026	5th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	61	Students participated in a microplastics ingestion activity where they learned about the impacts of microplastics
4/21/2026	Project RED	Armada Fairgrounds	Michigan Farm Bureau	Armada	Macomb	48005	513	This event helps guide over 500+ 3rd graders learn about agriculture in Macomb County.
4/21/2026	Eggsploration Part II	Weston Preparatory Academy	Detroit Public Schools	Detroit	Wayne	48219	17	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/21/2026	Shells, Scales and Pollywog Tails	19299 Berg	Wright Academy	Detroit	Wayne	48219	50	Kindergarten-aged students learned about amphibian and reptile adaptations through a story, puppet show, songs, dramatic play, biofacts, and live animals.
4/22/2026	Earth Day Exposition	Salina Elementary	Dearborn Public Schools	Dearborn	Wayne	48120	99	Students created seed balls and learned about pollinators
4/22/2026	Earth Day	Campbell Library	DPL	Detroit	Wayne	48209	32	Participants created seed balls and learned about pollinators
4/22/2026	Michigan Farm History	Pine Ridge of Garfield	Pine Ridge of Garfield	Clinton Township	Macomb	48035	12	Humans have been farming in Michigan for thousands of years. .
4/22/2026	Eggsploration Part II	Flickinger Elementary	Utica Community Schools	Utica	Macomb	48317	21	Eggs II - the chicks have hatched! Find out what's next in the life of a chick.
4/22/2026	Earth Day Celebration	Farmington Hills Nature Center	Farmington Hills Nature Center	Farmington Hills	Oakland	48336	424	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/22/2026	Earth Day Celebration	Farmington Hills Nature Center	Farmington Hills Nature Center	Farmington Hills	Oakland	48336	424	Participants learned about the Metroparks and local Michigan wildlife through mounts and study skins
4/23/2026	Spring Festival	Conely Branch	DPL	Detroit	Wayne	48210	53	Participants created seed balls and learned about pollinators
4/23/2026	7th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	24	Students created a map of their schoolyard.
4/23/2026	4th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	60	Students participated in an activity where they observed that sound is a vibration that travels in waves by watching rice move on top of a drum
4/23/2026	Wayne Metro Afterschool	Mark Twain	Wayne Metro	Detroit	Wayne	48217	19	Students learned about the different adaptations of birds
4/23/2026	Stony Creek History Bus Tour	Willowbrook Hills Auburn Hills	Willowbrook Hills Auburn Hills	Auburn Hills	Oakland	48326	14	Stony Creek History Rolling Bus Tour with special guest, Jim Arnold, a local that remembers park construction in 1950s and 1960s.
4/23/2026	Shells. Scalles, Polywog Tales	Brick Elementary	Lincoln Consolidated Schools	Ypsilanti	Washtenaw	48197	88	Students learned about reptiles and amphibians through interaction with live animals and activities
4/23/2026	Shells. Scalles, Polywog Tales	Brick Elementary	Lincoln Consolidated Schools	Ypsilanti	Washtenaw	48197	88	Students learned about reptiles and amphibians through interaction with live animals and activities
4/24/2026	Earth Week Trivia Night	HOMES Brewery CAMPUS location	HCMA	Ann Arbor	Washtenaw	48103	71	Hosted an Earth Week trivia night at HOMES Campus Brewery. We had 2 games of earth week trivia. There was a prize at the end of each game including lots of HCMA swag, guide books, native seeds, Pint glasses, and an HCMA annual pass!
4/24/2026	St. Clair County Earth Day Fair	Goodells County Fairgrounds	Michigan Department of Natural Resources	Goodells	St. Clair	48027	1229	Van walk through with Mammal pelts/Cold blooded creatures displayed.
4/24/2026	The French and the Fur Trade	Brookands Elementary	Rochester Community School District	Rochester	Oakland	48307	76	Participants learned about Great Lakes Fur Trade through first person interpretation and hands on activities
4/24/2026	The French and the Fur Trade	Brookands Elementary	Rochester Community School District	Rochester	Oakland	48307	76	Participants learned about Great Lakes Fur Trade through first person interpretation and hands on activities
4/25/2026	St. Clair County Earth Day Fair	Goodells County Fairgrounds	Michigan Department of Natural Resources	Goodells	St. Clair	48027	920	Van walk through with Mammal pelts/Cold blooded creatures displayed.
4/26/2026	Plant Parts and Cycles	Veterans Park	Hamtramck Parks Conservancy	Hamtramck	Wayne	48212	30	Particiants learned about importance of plants, plant parts and functions, and seed dispersal through lecture and hands-on activities

Date	Event Name	Location	Organization	City	County	Zip Code	Participants	Brief Description of Event
4/26/2026	Plant Parts and Cycles	Veterans Park	Hamtramck Parks Conservancy	Hamtramck	Wayne	48212	30	Particiants learned about importance of plants, plant parts and functions, and seed dispersal through lecture and hands-on activities
4/27/2026	Michigan Farm History	Cedarbrook Bloomfield	Cedarbrook Bloomfield	Bloomfield Hills	Oakland	48304	17	Humans have been farming in Michigan for thousands of years.
4/27/2026	Michigan Farm History	Cedarbrook Bloomfield	Cedarbrook Bloomfield	Bloomfield Hills	Oakland	48304	42	Humans have been farming in Michigan for thousands of years. In the modern era, moving to Michigan to start a new life presented unique challenges.
4/27/2026	Eggsploration Part I	Carleton Middle School	Warren Consolidated Schools	Warren	Macomb	48312	24	Eggsploration: Let's explore the mysteries of the egg
4/27/2026	Cold-Blooded Creatures	Gibraltar Early Childcare	Rockwood Early Learning Center	Rockwood	Wayne	48173	42	Students learned about reptiles and amphibians through interaction with live animals and activities
4/27/2026	Cold-Blooded Creatures	Gibraltar Early Childcare	Rockwood Early Learning Center	Rockwood	Wayne	48173	42	Students learned about reptiles and amphibians through interaction with live animals and activities
4/28/2026	Wayne Metro Afterschool	Lincoln Park Middle School	Wayne Metro	Lincoln Park	Wayne	48146	20	Students learned about literacy in science through a mystery box game having to describe what was in the box to their peers.
4/28/2026	Shells, Scales, and Pollywog Tails	Wayne Metro Taylor	Wayne Metro	Taylor	Wayne	48180	56	Children will discover frogs, toads, and salamanders through games and artifacts that illustrate their life cycles and special features.
4/29/2026	7th Grade Supplemental Science Lessons	John R. King	DPSCD	Detroit	Wayne	48227	47	Students participated in an activity and a demonstration to visualize the distribution of water around the world and brainstormed ways to protect it.
4/29/2026	Nature Navigators	St. Suzanne	NA	Detroit	Wayne	48228	6	Afterschool club focused on nature education. K-5.
4/29/2026	Michigan Farm History	Story Point Clinton Township	Story Point	Clinton Township	Macomb	48038	12	Humans have been farming in Michigan for thousands of years. In the modern era, moving to Michigan to start a new life presented unique challenges.
4/29/2026	Cold-Blooded Creatures	Fordline Elementary	Southgate Community Schools	Southgate	Wayne	48195	42	Students learned about reptiles and amphibians through interaction with live animals and activities
4/29/2026	Cold-Blooded Creatures	Fordline Elementary	Southgate Community Schools	Southgate	Wayne	48195	42	Students learned about reptiles and amphibians through interaction with live animals and activities
4/30/2026	Macomb MORE	Macomb Community College	Macomb MORE	Clinton Twp	Macomb	48038	36	Seniors learning about butterflies and butterfly gardening
4/30/2026	Michigan Farm History	Pomeroy Rochester	Pomeroy Rochester	Rochester Hills	Oakland	48309	17	Humans have been farming in Michigan for thousands of years. In the modern era, moving to Michigan to start a new life presented unique challenges.
4/30/2026	Weather Science	West Utica Elementary	Utica Community Schools	Utica	Macomb	48317	60	Students learned about weather and climate through lecture, demonstations and group activities taking weather measurements
4/30/2026	Weather Science	West Utica Elementary	Utica Community Schools	Utica	Macomb	48317	60	Students learned about weather and climate through lecture, demonstations and group activities taking weather measurements
							11786	

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: 211
Number of students: 5,501 students

Public Programming

Number of programs hours: 139
Number of participants: 2,966 participants

Out of Park Programs

Number of programs hours: 21
Number of participants: 1,698 participants

Senior Programs:

Number of program hours: 19
Number of participants: 321 participants

Scout Programs:

Number of programs hours: 2
Number of participants: 41 participants

Outreach Programming

School Programs

Number of school programs hours: 122
Number of students per hour: 2,504 students

Events

Number of event hours: 53
Number of participants: 5,422

TOTAL Programs Hours: 567
TOTAL Participants: 18,453



Macomb County Project Red. 450 third graders participated and learned about food, plants and farms.



PROGRAMMING

Programming Connections to Strategic Plan

Programs and Events

Raptor Fest at Lake St. Clair Nature Center

Over 700 people enjoyed a day of activities and crafts about birds-of-prey that are fun for all ages. Guided hikes were offered for a chance to view our resident raptors through spotting scopes as well as live birds presentation by Michigan Avian Experience.



We had one family that stopped by unexpectedly. Their plan was to just go to the playground and ended up staying for over an hour and their youngest even asked if he could live at the nature center. Both parents shared how great the event was and how they look forward to coming back.

While doing hikes, participants were asked if they had been to the park before. For most of the hike only a few hands went up each time. It was exciting to see so many first-time park goers come by! I'll also note that we used this as our marketing ad for this month, and I think that it helped greatly with attendance.

Frog Fest at Stony Creek Nature Center

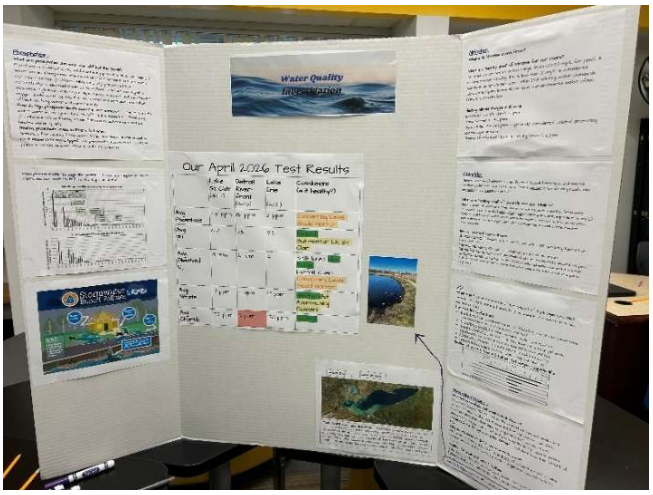
250 participants attended hikes to our frog habitats where the anthems of our amphibian friends can be heard. At the nature center, people enjoyed crafts, stories, and critter corners available for younger froggy fans.



Supplemental Science Programs

University High School students participate in a science symposium. This culminates their multiple field trips and supplemental science lessons on water quality at Lake St. Clair Metropark, Lake Erie Metropark and Detroit Riverfront Conservancy as well as Interpreters visiting their classroom.







GRANTS

Grants Ongoing

1. **PNC $7,500, Supporting Science Discovery in Early Learners**
   The project will offer early childhood teachers engaging in 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. **Towsley Foundation: $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 be able show data from the Center for Educational Performance and Information that they are at least 50% economically disadvantaged.

4. **NOAA – BWET: $77,610 Science and Stewardship in the Heart of the Great Lakes**
   The primary goal of the project is to develop environmentally minded middle school students that have the knowledge and inclination to be stewards of their local watershed and recognize its place in the Great Lakes watershed. Under this goal, emerges two subgoals of the project:

   - To develop in MCCSD middle school students, a lifelong connection to the Great Lakes, an understanding of the many roles and responsibilities each person has in stewardship of local and global environments, and how the practices of science can empower an understanding of and solve complex environmental challenges such as climate change.

   - To develop in middle school teachers at MCCSD and across southeast Michigan, the knowledge and confidence about Great Lakes watersheds, climate change science, and incorporating MWEEs to support authentic student engagement.


Champion

To: Board of Commissioners
From: Artina Carter, Chief of Diversity, Equity and Inclusion
Subject: Report – DEI Monthly Update
Date: May 7, 2025

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the May 2026 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 2026

Administrative Office
13000 High Ridge Drive
Brighton, MI 48114

METROPARKS.COM

HURON-CLINTON METROPARKS

STRATEGIC PLAN

WHAT GOAL & OBJECTIVE DOES THIS MEET?

DEI

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

- Increase access to Metroparks services for Wayne County and City of Detroit with a physical presence and customized programming
  - Hosting and supporting multiple Juneteenth events at Lake St. Clair Metropark, Sterling Heights Public Library and Ralph C. Wilson Park.
- Increase transparency and accountability for progress against goals and objectives through master and department plans that benchmark and measure progress.
- Increase engagement with Metroparks services
  - Coordinated and Convened a EEA advisory group
  - Convened first work session of Equity Emphasis Area committee
  - Identified and adapted a community engagement model for the Equity Emphasis Area committee.

Maintain & Invest

- Create a talent strategy to attract and retain the intellectual and human capital needed to achieve the vision.

- Support the Climate Action Plan (CAP); (subcommittees include)
  - Steering (Artina and Maria)
  - Finance (Artina)
    - Coordinated and attended meeting with NextEnergy
    - Shared Maintenance Equipment Preference Survey at the monthly Operations meeting
  - Education (Maria)
    - Attended task force meeting to discuss in-person lunch and learn logistics
  - Preservation and Conservation of Natural Resources (Maria)

DEI DEPARTMENT

DEPARTMENT SPECIFIC WORK

- Participated in Metroparks Operations meeting
- Continued onboarding new DEI Support Specialist Kayla Lisenby-Denson
  - Completed Park Tours by District
    - Eastern (Gary Hopp and Steve Sebert)-April 7th
    - Southern (Jeff Linn) – April 13th
    - Western (Jim O'Brien) – April 22nd
  - Onboarded to and attended the Recreation Programming Committee meeting.
    - Onboarded by Erin Parker, Interpretative Services Community Outreach Interpretative Supervisor and Recreation Programming Committee Chair
- Serve as Chair of the ADA Compliance and EEA Committees (Artina)
  - ADA Compliance Committee
    - Continued to work on the Accommodation Request SOP with Madison Hernandez (Lake Erie)
  - EEA Committee
    - Met with Amy to determine the purpose and goals for the EEA Committee
    - Established an EEA Committee Advisory Group
    - Identified and adapted a community engagement model
    - Created Work Session Pre-work
      - community asset inventory form with instructions
    - Developed the work session flow and agenda
      - Kayla created the PowerPoint and took notes at the work session
      - Maria handled logistics
      - Artina facilitated the work session on April 30th.

- Coordinated a meeting with Next Energy for the CAP Finance Sub-committee to discuss the development of metrics.
- Wrote and shared DEI-FYI on Deaf History Month with staff.
- June Jubilee event preparation
  - Collected contact information for new and returning senior groups to invite to June Jubilee
  - Contracted band and storyteller
  - Finalized event description and Get Out and Play grant information
- Participated in ADA Coordinator training
  - Verbal Description Basics
- Participated in interview panels
  - Park Maintenance Worker/Specialist
  - Police Officer

- Reviewed guidance on writing program descriptions to more clearly communicate need to know information to the public.
  - Scheduled a multi-department meeting to align these efforts across the organization

CROSS-DEPARTMENT COLLABORATIONS

- Discussed with Sanjay Khunger the goals of an educational speaker series on artificial intelligence and researched possible speakers.
- Equity Emphasis Area Committee
  - Facilitated the EEA committee work session with the following objectives:
    - Establish a collective understanding of our committee's purpose and goals
    - Confirm the shared expectations of each member.
    - Gain a shared understanding of what constitutes an EEA Community.
    - Establish a collective understanding of our definition of Community Engagement for the Metroparks.
    - Preview next steps and action items that will lead to our Fall meeting.

- Active membership on the Recreation Programming committee (Kayla)
- Active membership on Climate Action Committees
    - Steering committee (Artina and Maria)
        - Maria serves as record keeper
    - Finance (Artina)
        - Hosted meeting with NextEnergy to help better understand the development of climate action metrics
    - Education and Engagement (Maria)
        - Attended task force meeting to coordinate in-person lunch and learn logistics.
- Hosted the 2026 June Jubilee: Gather, Reflect, Celebrate meeting
    - Identified craft activities and supplies needed in coordination with Micaela Vasquez
    - Collected contact information of new and returning senior groups to invite to the event

COMMUNITY COLLABORATIONS

- Supporting a partnership with Sterling Heights Library on multiple events including Juneteenth.
- Collaborating with Detroit Riverfront Conservancy on Juneteenth event at Ralph C. Wilson Park.



HURON-CLINTON METROPARKS

To: Board of Commissioners
From: Danielle Mauter, Chief of Marketing and Communications
Subject: April Marketing Report
Date: 5/6/2026

Action Requested: Motion to Receive and File

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



HURON-CLINTON METROPARKS MARKETING REPORT

April 2026

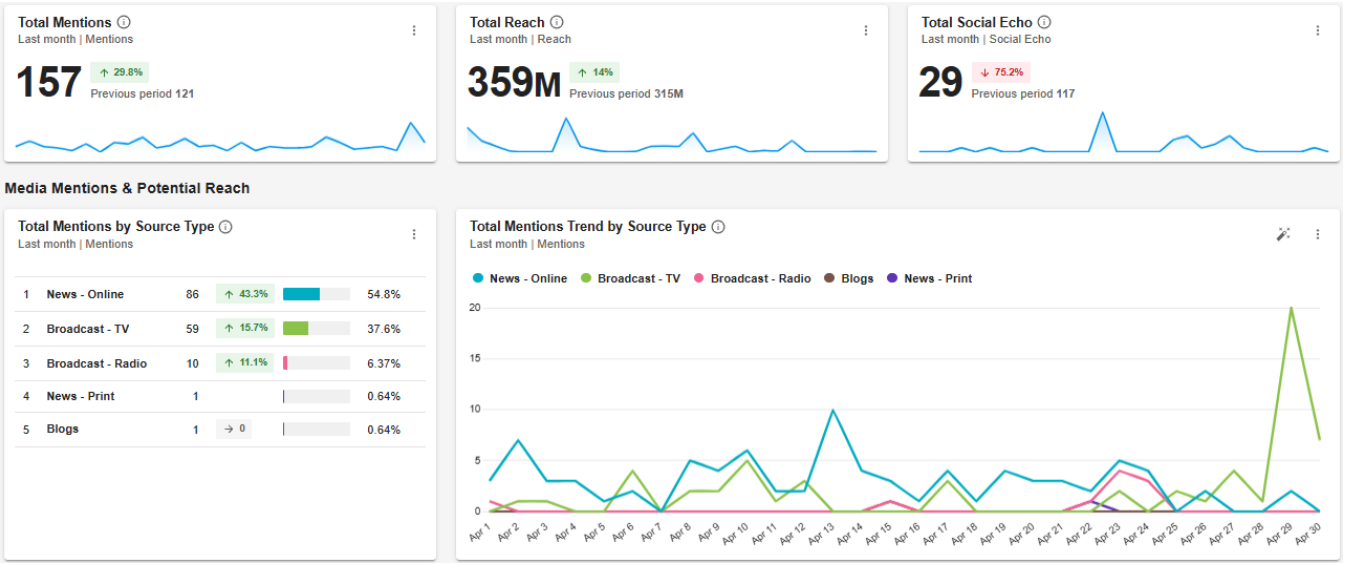
Administrative Office
13000 High Ridge Drive
Brighton, MI 48814

HURON-CLINTON METROPARKS

METROPARKS.COM

APRIL 2026

Media Mentions – Earned Media Contributing to Brand Awareness



Park Attendance and Pass Sales

As part of the Marketing Plan north star and goals, we are monitoring overall park attendance and annual pass sales. Right now attendance and pass sales are down. Winter months were very cold this year and April was very rainy. Part of this decline could be attributed to weather, but we are also cognizant of economy pressures that could be impacting attendance decisions.

We will continue to monitor these factors as we start implementing and optimizing campaigns throughout the year with new messaging and tactics.

Overall Car Counts

	January	February	March	April
2025	130,664	135,691	189,008	256,621
2026	117,223	134,936	176,571	241,891
YTD		252,159 (down from 266,355 in 2025)	428,730 (down from 455,363 in 2025)	670,621 (down from 711,984 in 2025)

Annual Pass Sales *(note that pass sale period since November has resulted in 113,223. Compared to 141,563 of 2025 Annual Passes Nov-Apr. We are down 28,340)*

	January	February	March	April
2025	13,973	8,305	16,427	23,246
2026	11,803	11,534	14,233	20,338
YTD		23,337 (up from 22,278 in 2025)	37,570 (down from 38,752 in 2025)	57,908 (down from 61,998 in 2025)

Daily Pass Sales

	January	February	March	April
2025	4,398	4,420	6,926	17,463
2026	2,949	4,307	6,457	15,410
YTD		7,256 (down from 8,818 in 2025)	13,713 (down from 15,791 in 2025)	29,123 (down from 33,254 in 2025)

Visitation from Equity Emphasis Areas (as measured by scan data)

January – April 2026: 67,861 out of 212,312 total scans **(31.96% of total scans come from EEA)**

January – April 2025: 75,790 out of 236,256 total scans **(32% of total scans come from EEA)**

Visitation in total is down in 2026 YTD. Visitation specifically from EEAs is also down, however, the percentage of visitation from EEAs as compared to the whole is consistent with 2025 – indicating we are performing the same as in 2025 in this area in 2026 so far this year.

Program Registration

As part of the Marketing Plan's north star and goals, we are continuing to monitor overall program registration and enrollment rates.

Through April, the year-to-date enrollment rate is 54%, representing 287 programs with 4,556 registered participants, compared to a 61.4% enrollment rate and 5,650 total participants during the same period in 2025.

Both March and April registrations were lower in 2026 compared to 2025. A deeper review of the data shows that April 2026 included a higher number of programs with lower individual participation counts. April 2026 had more rainy weather days than 2025. Additionally, Easter fell later in 2025, and many Easter-related programs occurred in April that year, accounting for much of the difference in April registration totals. In 2026, Easter occurred closer to March, which shifted many Easter program registrations into March instead.

Another factor impacting registration totals was a strategic decision in 2026 to place greater emphasis on alternative program formats, including several "festival-style" programs that did not require registration and therefore are not reflected in registration data. Examples include the Raptor Festival at LSC Nature Center, which drew 735 participants, and Frog Fest at Stony Creek Nature Center, which had 250 participants.

March 2026 registrations were also influenced by a continued shift toward more flexible, "festival-style" programming formats that do not require advance registration and therefore are not reflected in registration totals. This was especially evident in Maple Sugaring programming at Kensington Farm Center, where registration was no longer required in 2026 as it had been in previous years. Instead, the program was designed as a more informal drop-in experience, allowing visitors to participate throughout the day without registering in advance. While this change reduced the number of recorded registrations, it reflects a broader strategic shift toward offering more accessible, high-volume programs that engage participants in ways not fully captured through traditional registration data.

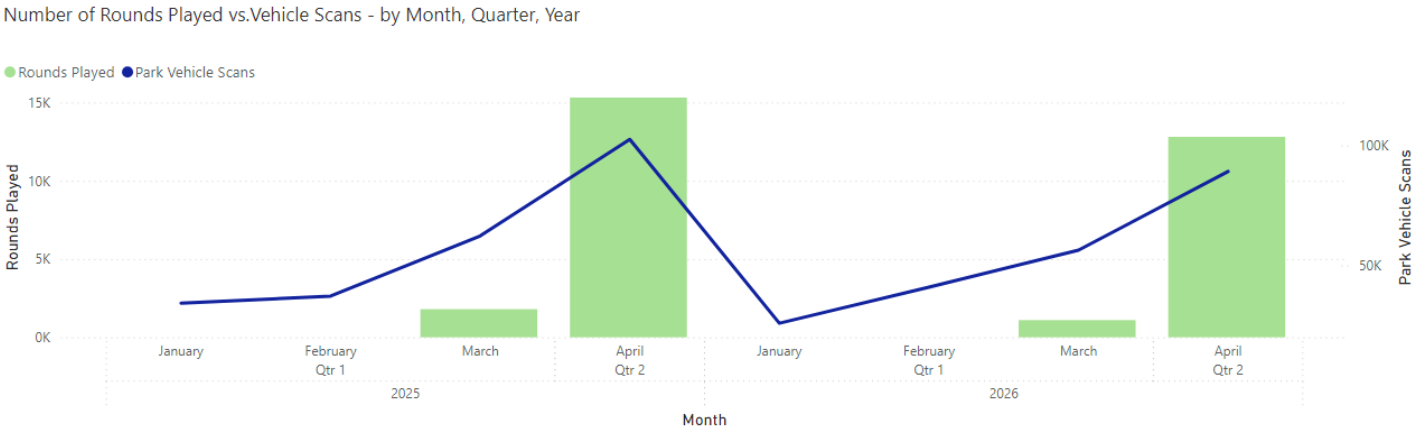
Golf Rounds Played

Golf season is officially underway. As part of the marketing plan, we are working to increase golf rounds played by 1% over the 3-year average.

Rounds Played YTD through April

2026	13,906
2025	17,117

2025 had a slightly earlier start and better weather. 2026 numbers include 34 open days. 2025 had 55 open days from the same time period. That equates to approximately 38% fewer open days in this period in 2026 as compared to 2025.



Additional Revenue

The 2026 Marketing Plan includes goals around increasing revenue tied to bulk annual pass sales, Sponsorships and Pop-Up Shop pilots. YTD we have secured the following.

- AARP Trail Challenge Sponsorship with collaborative promotion efforts - $3,000
- Humana Senior Outreach Program and Meet Up Sponsorship - $25,000
- 341 Annuals passes for 2026 have been sold through the bulk sales process, resulting in $12,215.

Total Additional Revenue Secured YTD = $40,215

Social Media Metrics

The 2026 Marketing Plan outlines efforts to grow our reach, engagement and influence on social media – particularly leveraging a new full-time position added to the department in 2026. This new position was filled in March of 2026 and has on-boarded and began immediately focusing on setting social media baselines and focusing on strategy and growth.

For April, Facebook, Instagram and YouTube data was analyzed. Key findings:

Across platforms, video content and community-driven posts consistently outperform static or purely informational content. Instagram shows stronger engagement rates overall, while Facebook provides broader reach but less consistent interaction.
The biggest opportunities lie in:

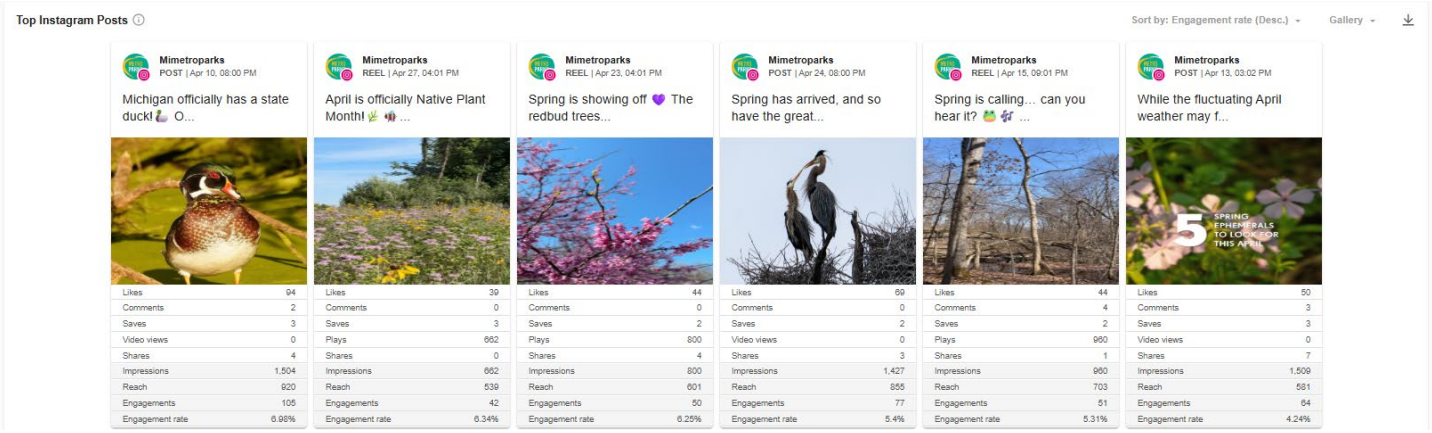
- Improving content hooks and engagement prompts
- Leveraging community/user-generated content
- Optimizing low-performing formats (especially Stories and low-engagement posts)

We are seeing success with paid campaigns on social media – including small paid campaigns on to drive registration to interpretive and volunteer events. Through 2026 we will continue running 1 small paid campaign per month, per center for a program selected in collaboration with that center's supervisor.

We expanded this effort to Natural Resources Volunteer Days after seeing success with interpretive. We are running a small campaign every other month for these programs and driving traffic back to the full calendar of all volunteer days. The first run of these ads seemed to help with registration, but the second set did not. This is still being monitored.

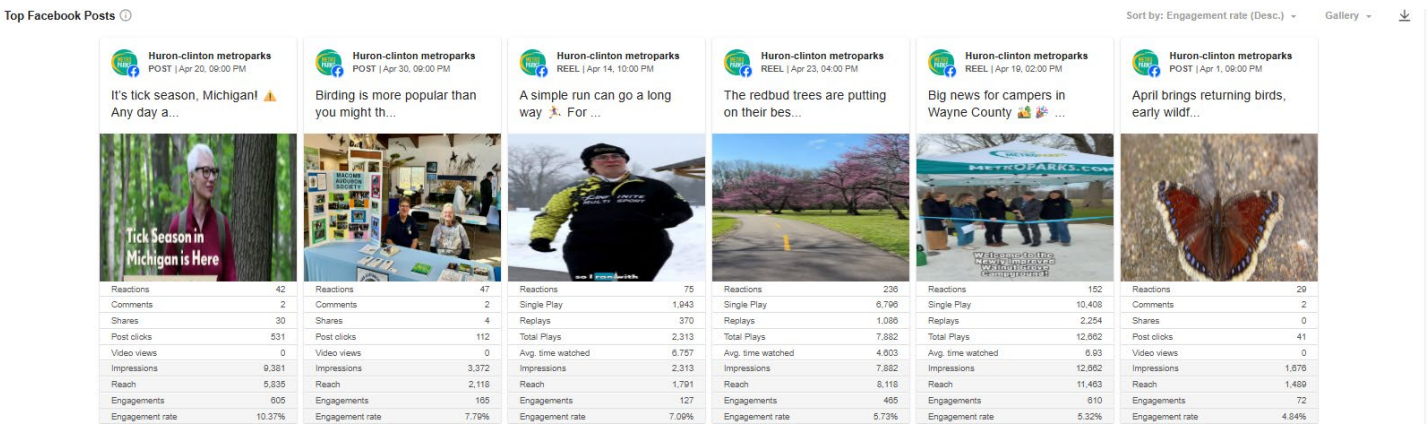
Instagram Key Findings

- Reels dominate the content mix and are the most effective format, but execution matters.
- Community-focused content like reposts consistently drives high levels of engagement. Two of our top five posts are reposts.
- Stories are underutilized and largely passive
- High-view posts (e.g., tick carousel, salamander, trail challenge) do not always generate high engagement. These posts serve as discovery content, attracting reach but fewer interactions



Facebook Key Findings

- Facebook audience is responding poorly to institutional or informational messaging without strong storytelling
- Facebook is experiencing declining per-post performance but expanding overall page visibility
- 98% increase in link clicks means users are taking action when prompted, despite the posts not driving engagement.
- There is a growing gap between content that gets seen (reach/views) and content that gets interacted with (engagement)
- Reach is higher than Instagram, but engagement rate is lower
- Shares are a major driver of performance on Facebook
- Algorithm favors conversation and shareability over passive viewing



YouTube Key findings:

- Shorts are effective for top-of-funnel discovery, but not sufficient alone for building an audience
- Performance drops suggest retention issues, not topic issues
- Shorts are generating views without conversion (low subscriber growth)
- Some high-view content is underperforming in engagement, indicating passive consumption
- Just using Shorts is algorithm-reliant, not audience-building

April Projects On-Going

With the approved Marketing Plan at the February board meeting, the marketing team is working heavily on building out the strategy changes outlined in the plan.

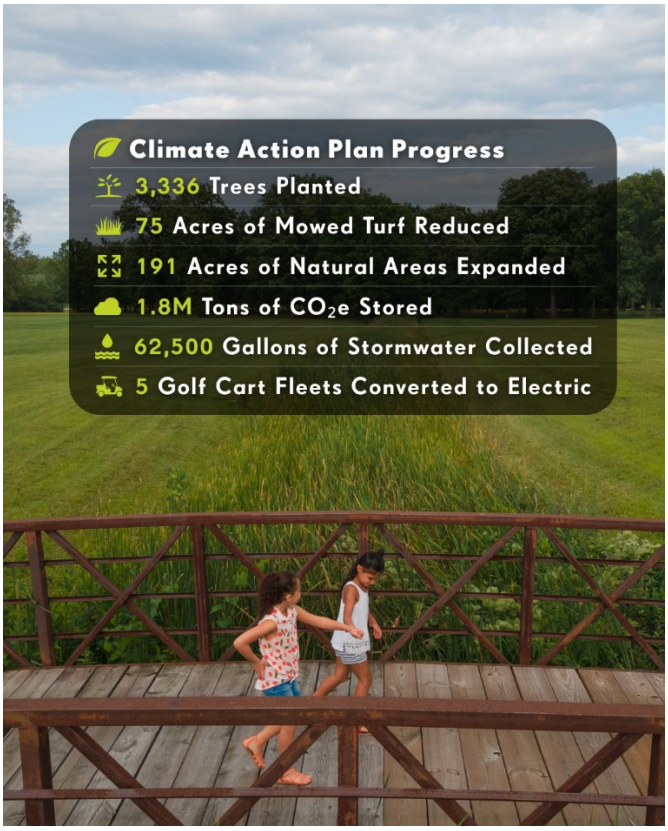
- Marketing staff spent time developing messaging, signage and print materials for the April 22 Legislative Event in Lansing as well as setting up and staffing the event.
- Onboarding and training a new Social Media and Content Manager
- Working sessions to refine target audiences personas, campaign plans and campaign artworks
- Signage and map/brochure projects
- Onboarding an upgraded media monitoring and social media management software platform
- Coordinating disc golf worlds championship communications plans with event organizer and partners
- Updating email marketing structure to reflect new strategy – starts in May
- Developing Recreation Services plan for 2026
- Developing earned media for Water Safety Month as well as education/supplemental science, off leash dog area grand opening and disc golf events.
- Working with staff across the system to plan and implement an in-person, open house style, CAP lunch and learn event in each district this summer.
- Coordinating and filming media segments with WXYZ and Fox 2
    - Links to most recently filmed Spring Segments:
      Water Safety: https://vimeo.com/1178968492/7e340525d3?share=copy&fl=cl&fe=ci

      MetroBarks: https://vimeo.com/1178862139/50dfe93311?share=copy&fl=cl&fe=ci [vimeo.com]
- Implementing and scheduling the partnership with Audacy for podcast to radio structure. The first episode airs in May and the topic is trails and trail challenge featuring Amy and 3 visitors with very different stories. One uses Metroparks trails as a runner after being hit by a car as a roadside runner. She finds the safety we offer to be a big draw and now uses the Metroparks with her family and dog too. One has been a trail runner for years – using us as a training ground for hundreds of marathons and now in older years as a biking destination when he can't run as many miles as he use to. The third found Trail Challenge by chance in a facebook women's group last summer and became a first-time visitor using the parks as a tool for her sobriety challenge at a difficult time of life. Now she is a "super fan", attending programs and spending lots of time in parks. Listen to the full podcast at: https://www.audacy.com/wwjnewsradio/podcasts/2bf80c69d113972cd013b1751f2bca52/episodes/your_metroparks_your_stories_v-8360706
- Everyone in the Pool Winter Swim Lessons are ongoing. Everyone in the Pool Summer planning is making progress.
- Trail Challenge (https://www.metroparks.com/trailchallenge/) has officially launched for 2026! We already have nearly 500 registrations (both public and staff) only a week into the program. Goal for 2026 is 1,500 registrations.

  New this year are bonus challenges to earn additional incentives. One is to submit their favorite

Metroparks stories to our new “Your Metroparks, Your Stories” page of the website. This page allows us to collect more visitor testimonials and photos to use in future promotional efforts – not just for Trail Challenge. These “real life stories” are more authentic and resonate with audiences better than any “generated ad” ever could. They also get posted to that webpage. We are already seeing great stories coming in over the weekend there: https://www.metroparks.com/metropark-stories/

- The marketing team has launched a new social media driven Art Challenge as well. This was created to tap into some social media trends we were seeing among younger audiences as an “online community way” of encouraging more creative practices. Each month will have a different theme and offer guest judges with an opportunity for participants to win prizes. There is a page on the website to house information about it even though it will be primarily driven through social media for awareness of its existence. Staff are also welcome to participate if they would like to: https://www.metroparks.com/art/
- We have launched a new sign request form. It has been revamped to address impacted staff’s feedback from late last year. The new form now also has built in process workflows intended to keep everyone more informed. The new form is already linked on Sharepoint intranet and ready for use.







HURON-CLINTON METROPARKS

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 14, 2026

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 from April, 2026:

Project/Initiative Implementation



- We conducted our Planning & Development Department meeting at the Water Garden and explored the rest of the Ralph C. Wilson Jr. Centennial Park and Southwest Greenway Trail! *Supports Strategic Plan Goals: Maintain & Invest,*
- Met with staff at Huron Meadows and multiple departments to identify the final alignment for the Metroparks to State Park Trail (We took a fleet of 14 golf carts!). *Supports Strategic Plan Goals: Listen & Connect, Maintain & Invest*

Grant Projects



- Planning and Development staff submitted the following grants:
  - Initiative for Resilient Great Lakes Coast: submitted application for restoration design of the North Branch Trails at Wolcott Mill.
  - Applied for $35,000 in funding from the Great Lakes Commission to conduct phragmites control and research at Lake St. Clair Metropark.
  - Applied for $2,925 to conduct a study on Eastern Prairie Fringed Orchid at Lake Erie Metropark through the Michigan Botanical Society – Smith Fund
  - We received a $50,000 grant to renovate Trapper's Run Nature Trail at Lake Erie with ADA railings and wheelchair guards.

Supports Strategic Plan Goals: Listen & Connect, Maintain & Invest, Stewardship



PLANNING AND DEVELOPMENT MONTHLY REPORT

May 2026

Administrative Office
13000 High Ridge Drive
Brighton, MI 48114

HURON-CLINTON METROPARKS

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

ADMINISTRATION

Administrative

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
SYSTEM-WIDE	Community Survey	Report		November	We are still working with Great Lakes Marketing for them to provide more data and also to pull conclusions for park Master Plans, etc.
	Tollbooth scanning reports	Report		Seasonally	Working with IT and Southern District to identify best car counters
	Foundation administrative tasks	Various		Ongoing	Audit is underway
	Sign request processing/signage transition plans	Infrastructure/ Small Facilities		Ongoing	Marketing has the new sign request jotform is live – we will be adding sign installation details, so that park staff receive them automatically when a sign is completed.
	CAPRA Planning Ch. 3	Report		Ongoing	Drafting master plans with required CAPRA sections
	Commemorative trees and benches	Various		Ongoing	Administrative tasks
	Grant Applications and Administration	Various		Ongoing	Lead multi-department effort to track and maintain grant associated tasks. Staff drafted a grant plan for 2025-2030
	Metroparks Foundation Audit	Various	Finance	Spring	Audit tasks were mostly in April, and also assisting with HCMA's single audit

SYSTEM-WIDE

HCMA Studies/Initiatives

	Description	Dept. Input	Timing	April 2026 Actions
	Mulch contract	Various	Annually	A few areas the contractor needed to go back to, but all invoices have been paid.
	ADA Transition Plan Updates		April	Provided DEI a list of updates throughout the parks that was completed in 2025
	Visitor count program	Various	Ongoing	Discussing strategy with application steering committee on best pedestrian and vehicle counters. Vehicle counters need to be purchased in the southern district.
	Transit Access in Parks	Various	Ongoing	Provided trail connection prospects to SEMCOG, met with RTA. WAVE received a grant to help promote transit to Hudson Mills, Dexter-Huron, Delhi.
	Climate Action Plan	Various	Ongoing	Janet is lead on waste/recycling, Laura sits on Preservation & Conservation.
	ESRI ArcGIS Administration	Various	Ongoing	Collaborating with marketing, engineering, natural resources, and IT on work plan.

Grants

	Description	Dept. Input	Timing	April 2026 Actions
	MMRMA RAP Grant		Received	$15,000 to help Vulnerability detection and remediation services for operating systems
	GOAL Education Programming		Fall '25	Waiting to hear back from Anonymous Foundation for '25-'26 school year grant
	Preschool Programming		Fall '25	Received Young Foundation support for in-school '25-'26 school year preschool programs at Oakland County facilities serving low-income students
	EPA Environmental Education		2027	We did not receive this grant
	MCWCF Police Rescue Ropes	-	2027	Worked with Police to secure grant for rescue ropes

SYSTEM-WIDE

Project Implementation/Oversight

	Description	Dept. Input	Timing	April 2026 Actions
	EGLE Recycling grant	Various	Ongoing	Big Belly compactors were delivered to Kensington. 2026 will be our first year in operation to see how this pilot project works. The reports are good so far!
	Metroparks Trail Connectors	Various	Ongoing	Integrating Gap 4 (Indian Springs to Stony Creek) and Gap 5 (Wolcott Mill to Macomb Orchard Trail) into Eastern District Master Plans.
	MISGP Spotted Lanternfly Survey at IS, Ken, SC, & Wol		Ongoing	Contractor surveying for evidence of spotted lanternfly and new preferred host locations; Natural Resources crew treating tree-of-heaven hosts
	Early Learner Education Programming		Ongoing	Closed out PNC Foundation grant for school programming across the region and a teacher training program – applied for another
	Teacher Training Workshops		Ongoing	Training teachers in outdoor science explorations, mainly in Wayne County and establishing curriculum/materials loaner boxes through funding by the Russell Family Foundation
	Next Cycle Composting		Ongoing	Process ongoing at KFC and Wolcott Mill Farm Center
	Swim Program		Ongoing	CFSEM funded project for youth and adults in Wayne County; includes expanded lifeguard training programs.
	Rain Garden Programming		Ongoing	EGLE funded project with Community Outreach Mobile Center to conduct rain garden programming in equity areas of the Detroit and Rouge River watersheds; funds will cover training programs, plus scholarships for plants, tools, and installation

SOUTHERN DISTRICT





SOUTHERN DISTRICT

Grants

	Description	Dept. Input	Timing	April 2026 Actions
LE	MDNR - Trust Fund '26	Various	April 2026	Fish Cleaning Station. See Facility Concept chart for more information.
LE	MDNR - Land & Water '26	Various	April 2026	Bathhouse Renovation. See Facility Concept chart for more information.
LE	Michigan Coastal Management Program – Trapper's Run	NR, Ops, Maintenance, Eng	Summer 2026	Proposal was recommended for funding. Will get official word later this year.

Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
Wil	Willow Big Bend Fishing Area Renovation	Large Facilities		Ongoing	Permits have been approved! Submitting for DNR review soon.
LHu	2020 LWCF - Walnut Grove Campground	Documentation	Various	Dec 2025	Had a great turnout at the ribbon-cutting, project is officially open.
LHu	2020 LWCF - Off-Leash Dog Area	Documentation	Various	Dec 2025	Planning grand opening event for June 13, received reimbursement. Gate was installed in April, along with fixing a portion of fence that was damaged due to a falling tree.
Oak	NOAA Dam Feasibility Study	Large Facilities		Nov.2025	Board received and filed the feasibility study
LE	Rain Garden Maintenance	Partnership		2026	Received EGLE grant to help support maintenance of the large LE rain garden via Detroit Stormwater Specialist Training (SWST) workforce graduates Developed a maintenance manual for green infrastructure projects following implementation.

SOUTHERN DISTRICT

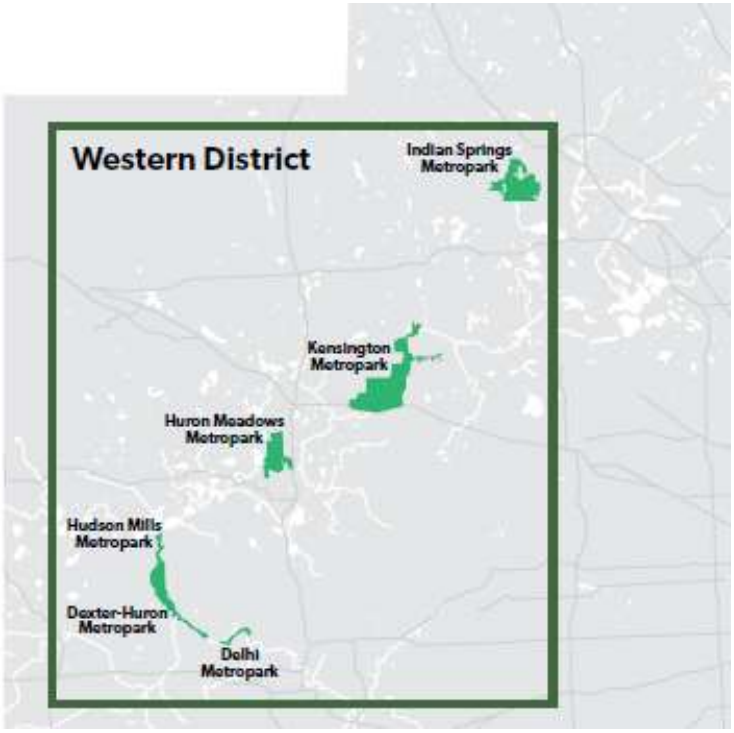
Facility Concept Planning

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
LEr	Fish Cleaning Station	Plan	Various	2026	Grant project was submitted.
LEr	Bathhouse Renovation	Plan		2026	Grant project was submitted.

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
LEr	Marina building study	Large Facilities		2026	Included as potential long-term waterways grant project in 5-Year Rec Plan

WESTERN DISTRICT





WESTERN DISTRICT

Administrative

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
Del	Border-to-Border trail design and construction	Large Facilities		Ongoing	Property issue resolved – working with WCPRC on next steps for design, and a 2027 DNR grant submittal.
	Livingston County Parks and Open Space Advisory Committee	Partnership		Ongoing	Attendance at regular POSAC meetings
	Friends of the Lakelands Trail Steering Committee	Partnership		Ongoing	Represent HCMA as a participating steering committee member that meet monthly – received letter of support for TAP grant.
IS	Revamping trail signage at Indian Springs	Planning		Ongoing	Planning 2026 improvements.

Grants

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
HMe	TAP Application for State Park to Metropark Connector	Planning		March, 2026	Application submitted – No action was taken in November, will have to wait until next cycle

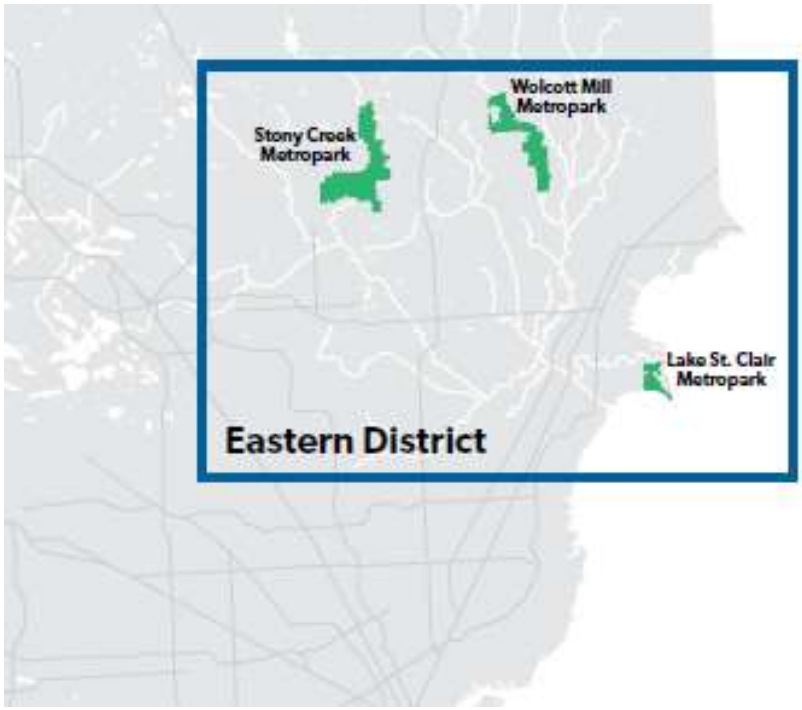
Project Implementation/Oversight

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
Ken	Impact 100 – Seeding a Green Future	Plan		Ongoing	In process of transferring remaining grant funds to provide school groups with field trips/programming related to hydroponics and agriculture
Del	Launch/Take-out Renovation at Delhi	Large Facilities		2026	Will be under construction this summer – signs have arrived.

HCMA Studies/Initiatives

	Description	Action Type	Dept. Input	Timing	Implementation Indicator	April 2026 Actions
HMIII	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

EASTERN DISTRICT





EASTERN DISTRICT

	Description	Dept. Input	Timing	April 2026 Actions
	LSCNC Renovation	Various	Ongoing	Approved on March BOC agenda

Grants

	Description	Timing	April 2026 Actions
LSC	EGLE High Water Grant: Greening the Parking Lot	June 2026	Another application was sent in for Lots D&E, construction will begin in C soon.
	DNR Waterways Grant/MEDC Grant for LSC North Marina	2026	Construction underway
	Green Macomb	2026	Applied for 50 trees
	LWCF grant for Bathhouse Renovation	2026	Construction underway

Project Implementation/Oversight

	Description	Timing	April 2026 Actions
LSC	Transit Planning for Access to LSC	Ongoing	Met with SMART to discuss partnership.
LSC	'23 LWCF Daysail Area Trail	March, 1 2027	Submitted to DNR for approval

EASTERN DISTRICT

Project Implementation/Oversight, Cont.

	Description	Action Type	Dept. Input	Timing	April 2026 Actions
SC	2022 LWCF Stony Creek Reflection Trail Accessible Trail Development	Small Facilities		Through 2026	Contractor underway – will need to request an extension through 12/31/26
SC	Phragmites grant from Great Lakes Commission	NR		2025/2026	Six management units of phragmites at Inwood Trails receiving treatment in this funded study
LSC	2022 LWCF- West Boardwalk Accessibility Improvements	Large Facilities		6/30/2026	Submitted drawings for approval to the DNR
LSC	NOAA B-Wet	Interpretive programming		Ongoing	Developing plan for ’25-’26 school year programming at Mt. Clemens Middle School and teacher training across the region

Grant Updates - May 2026

In Progress

Grant program		LB/MN	Project/Park	Amount	Match	Due Date	Applicant	Notes
Michigan Botanical Society - Smith Fund		MN	LE - E. Prairie Fringed Orchid study	$2,925	-	ASAP	HCMA	Deer browse & habitat study for the federally threatened and state-endangered orchid
SEMCOG Community Green Infrastructure Grant		MN	WOL - area south of W. Branch Tr.	TBD	-	8/21/2026	HCMA	Restore for SW retention - fallow & active agriculture, grassland, and floodplain forest
EGLE Community Energy Management Program		LB	Systemwide EV Charging Feasibility S	$50,000	$0	ASAP	HCMA	Rolling deadline. Grants support $5k-$50K
Urban & Community Forestry Assistance Grant		LB	Western District- Tree Planting	TBD	$0	5/18/2026	HCMA	Willow, Oakwoods, and sections of Lower Huron

Grant Applications Awaiting Response

Grant program	Project #	LB/MN	Project/Park	Request	Match	Submitted	Applicant	Notes
USDOT ATIIP		MN	LH Connection to I-275 Metro Trail	$168,000	$42,000	7/17/2024	HCMA	Project will support engineering design of the connector; award notice late '25/early '26
MCWCF - Loss Prevention Grant Program		MN	Police Search & Rescue PPE	$4,810	-	3/11/2026	HCMA	Rope Rescue Gear
MDNR - Trust Fund '26		MN	LE - Fish Cleaning Station	$400,000	$400,000+	3/27/2026	HCMA	Preliminary scores received and supplemental information submitted in September '26
Great Lakes Commission - PAMF		MN	LSC Phragmites Treatment	$35,000		4/15/2026	HCMA	Project will treat about 21 acres in southwest area of LSC; decision in May '26
Initiative for Resilient Great Lakes Coasts		MN	WM - Restoration design services	Design	-	4/23/2026	HCMA	Design for wetland restoration at Wolcott N. Branch Trail area; decision in July '26
MDOT Transportation Alternatives Program		Dept.	Liv. Co. Connector Tr. Construction	$4 million	$1.1 M	6/17/2025	HCMA	Cost share agreements for enginnering phases with LCRC approved by BOC in March
MI Coastal Management Prog. - FY '27		LB	LE - Trapper's Run Trail	$50,000	$40,000	12/23/2026	HCMA	Restore boardwalk sections for safety/accessibility; funding recommended to NOAA
MDNR - Land & Water '26		LB	LE- Wave Pool Bathhouse	$500,000	$500,000	4/1/2026	HCMA	Update 1980s building & increase accessibility; architect hired to flush out design
EGLE High Water Infrastructure		LB	LSC Parking lot "D"	$450,000	$450,000	4/10/2026	HCMA	Opportunity to pursue Greening of Lot D
SEMCOG Transportation Alternatives Prog.		LB	Liv. Co. Connector Tr. Construction	$4 million	$1.1 M	6/18/2025	HCMA	Cost share agreements for enginnering phases with LCRC approved by BOC in March

Grant Administration

Grant program	Project #	Mgmt	Park/Project	Award Amt	Match	Deadline	Applicant	Updates
NOAA GLs Fish Habitat Restoration '22	51123.117	MN/MH	Flat Rock Dam Feasibility	$745,000	$25,000	9/30/2025	GLFC	Dam ownership to be transferred to Flat Rock--waiting on finalization
MDNR Trust Fund '22	50522.130	MN/RW	DEL Take-out Renovation	$300,000	$302,600	8/28/2026	HCMA	Requesting BOC contractor approval; anticipate June 1 start date
Fed. Community Project via DOT - FY23		MN/JB	Liv. Co. Connector Trails Design	$900,000	-	9/30/2026	HCMA	Funding approved for design
MDNR Trust Fund '24		MN/KS	Wil - Fishing Platform	$300,000	$462,000	10/31/2026	HCMA	Received EGLE permit; making final design tweaks before submission to DNR
NOAA B-WET '24	90024.1184	MN/EP	Watershed/Climate Education	$77,610	-	9/30/2026	HCMA	6th/7th grade field trip to LSC; 8th grade will boat on the lake & build tern platforms
CFSEM '24 - General Grant Program		MN/DM	Swim Program	$77,320	-	9/30/2026	HCMA	Feb. - May '26, Dearborn Hts Annapolis HS offered 78 youth free swim lessons & swim gear
GLC Phrag. Adaptive Mgmt Framework '25		MN/KC	SC Phragmites Mgmt. Project	$44,000	-	7/31/2026	HCMA	Phragmite management sites receive 2st glyphosate treatment April - June timeframe
EGLE Watershed Council Grants '25		MN/EP	LE & Detroit area	$29,230	-	12/1/2026	HCMA	Rain Garden 101 classes ongoing; LE rain garden to receive maintenance end of May
Young Foundation '25		MN/LP	Early childhood at-school programs	$2,500	-	7/30/2026	MF	Programming to Oakland Co. low-income preschools ongoing
PNC Foundation '26		MN/LP	Early childhood at-school programs	$7,500	-	2/28/2027	MF	Low-income preschool programs began in Feb. & are continuing thru the school year
Ralph C. Wilson Jr. Foundation		JB	Southern District	$2,682,755	-	6/15/2023	MF	Island Lake's grant will be extended through 2026
LWCF 2022		LB/JK	LSC West Boardwalk	$500,000	$500,000	6/30/2026	HCMA	Plans submitted to DNR for approval. Will need to request extension.
LWCF 2022		LB/JK	SC - Reflection Trail	$500,000	$500,000	6/30/2026	HCMA	Requesting extension through 2026
2023 DNR Waterways		LB/JK	LSC North Marina - Engineering	$294,000	$306,000	7/20/2026	HCMA	Close-out in process.
State Appropriation		LB/JK	LSC North Marina - Construction	$5,000,000	$1,000,000	12/31/2026	HCMA	Work has started.
EGLE High Water Infrastructure	50223.703	LB/AC	LSC Parking lot "C"	$1,500,000	$375,000	6/30/2027	HCMA	Extension approved. Work to start June 2026.
LWCF'23		LB/JK	LSC Daysail Area Trail	$500,000	$500,000	3/1/2027	HCMA	Plans submitted to DNR for approval
FEMA grant		LB/AK	LSC Electrical Grid	$1,349,000	$739,000	9/17/2027	HCMA	FEMA approved scope changes; single source procurement process done
EGLE Recycling Infrastructure	25*0684	LB	KEN - Big Belly Recycling Bins	$7,680	$1,920	1/31/2027	HCMA	Bins fixed and installed. Will close out when have 6+ months of data
MDNR LWCF '25		LB	LSC N. Marina Bathhouse Renov.	$500,000	$500,000	6/30/2028	HCMA	Kick off meeting held with contractor; contractor identified the start date of 4/6/2026
Towsley Foundation		LB	GOAL	$10,000	-	6/30/2025	MF	To support program fees & bus costs for GOAL for 2025-2026 school year

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 5, 2026

Action Requested: Motion to Receive and File

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



NATURAL RESOURCES & REGULATORY COMPLIANCE MONTHLY REPORT

MAY 2026

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814

HURON-CLINTON METROPARKS

METROPARKS.COM

STRATEGIC PLAN

WHAT GOAL & OBJECTIVE DOES THIS MEET?

Natural Resources

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 continues to collaborate with City of Detroit Parks by creating priorities for 2026 natural resources work. In April, HCMA coordinated a prescribed burn of 25 acres at Rouge Park. Upcoming work includes invasive shrub and vine management.

Increase transparency and accountability for progress against goals and objectives through master and departmental plans that benchmark and measure progress

- Natural Resources Crew has worked with the Planning & Development Department on updates to the Master Plans for the Eastern District.

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 and private group workdays as requested. At these workdays, volunteers learn about invasive species, the importance of managing them, and some best practices for taking care of their landscape.

SYSTEM-WIDE

ADMINISTRATIVE & COMPLIANCE

- EHS Compliance Specialist has been working to implement new programs and policies, including Chainsaw Safety Protocol, Respirator Program, and Hearing Protection Program.
- Worked with purchasing department on multiple projects, including Outfall Surveys, Green Infrastructure Management, and Asbestos surveys.
- Chainsaw Training has started and is ongoing for any staff outside of the Natural Resources Crew that use chainsaws in all districts.
- Helped prepare for and participated in Legislative event in Lansing “The Metroparks: A Natural Investment”



Figure 1: Natural Resources Specialist, Garnet Potter, led classroom (left) and field (right) portions of chainsaw training at Kensington Service Yard. This training is an annual requirement and attended by grounds/buildings maintenance staff, mechanics, police, and natural areas crew.

WESTERN DISTRICT

- Natural Resources Crew assisted police and maintenance staff in rescuing a horse that became stuck at **Kensington Metropark**. In summarizing the incident, Lieutenant Wieczorek stated, “While this type of incident isn't something we encounter often, everyone's cooperation, adaptability, and steady approach led to a safe and successful outcome. It was clear that personnel supported one another and worked cohesively from start to finish. I appreciate everyone’s assistance and the strong teamwork that was on display. The outcome reflects the commitment and capability of this organization.”
- Natural Resources staff attended site visit to survey future trail design at **Huron Meadows Metropark** alongside park, planning, and engineering staff.
- Contractors conducted prescribed burns at **Hudson Mills Metropark’s** Golf Course Grasslands and Rapids View restoration area.
- Natural Areas Crew hand pulled invasive plants like Garlic Mustard and Dames Rocket at **Dexter-Huron, Kensington Metropark**.
- Contractors surveyed for Eastern Massasauga Rattlesnakes at several parks in the **Western District** as part of an ongoing population study.
- EHS Compliance Specialist worked with park staff on a confined space assessment at **Kensington Metropark**.

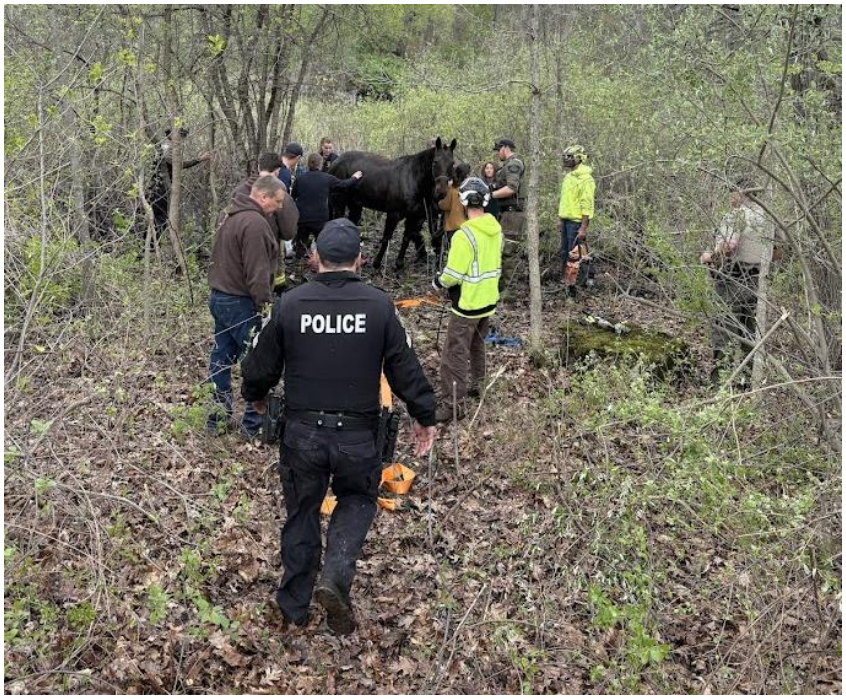


Figure 2: Natural Resources Crew assisted police and maintenance staff in rescuing a horse that became stuck in the mud at Kensington Metropark.

EASTERN DISTRICT

- Natural Resources Crew completed trimming and removal of hazardous trees in high traffic areas throughout **Stony Creek and Lake St Clair Metropark**.
- A contractor conducted a prescribed burn in **Stony Creek Metropark's** East Lake Grasslands.
- Natural Resources Crew added woodchips to the owl bucket and placed a second owl bucket near the **Lake St Clair Nature Center**.
- Natural Resources Crew removed a downed log from Black Creek at **Lake St Clair Metropark**.
- Natural Resources staff met with interpretive, maintenance, and operations staff at **Lake St Clair Metropark** to discuss recent and upcoming natural resources activities throughout the park.
- EHS Compliance Specialist worked with park staff on a confined space assessment and asbestos evaluation at **Lake St Clair Metropark**.



Figure 3: Natural Resources Crew clean out the owl bucket (left) and remove a downed tree from Black Creek (right) at Lake St Clair Metropark.

SOUTHERN DISTRICT

- Natural Resources staff met with maintenance staff at **Lower Huron Metropark** to review and update annual and regular mow units around the newly re-opened Walnut Grove Campground.
- EHS Compliance Specialist attended confined space training at **Lake Erie Metropark**, conducted confined space assessments at **Lower Huron** and **Willow Metroparks**, and assessed stormwater outfalls at **Lake Erie Metropark**.
- Contractors completed prescribed burns at **Oakwoods and Willow Metroparks**.
- Natural Areas Crew chemically and mechanically managed spring invasive plants like garlic mustard and dames rocket at **Willow Metropark** as follow-up to the recent prescribed burn.



Figure 2: A prescribed burn at Willow Metropark include woodland and recently restored grassland.

WHAT'S NEXT?

SYSTEM-WIDE

- Natural Areas Crew will switch will continue to chemically and mechanically management spring invasive flowers, including garlic mustard and dames rocket.
- Removal or trimming of hazardous trees in high-traffic areas throughout the park system.
- Removal and clean up of trees in the river blocking or posing hazards to paddlers.
- Vegetation exclosure surveys in collaboration with Interpretive staff.
- Contractors will begin invasive shrub and vine management.
- Staff will attend the Michigan Environmental Compliance Conference in Lansing.

EASTERN DISTRICT

- Prescribed burn planned for grasslands at Wolcott Mill Metropark.
- Prepare for and install natural shoreline as part of field day for the Michigan Natural Shoreline Partnership's contractor training at Stony Creek Metropark's Eastwood Beach.
- Treatment of Green Infrastructure at Lake St Clair Metropark will include natural shoreline and Let it Grow Zones.
- Private volunteer workday is planned for Stony Creek Metropark.

WESTERN DISTRICT

- Continuation of Eastern Massasauga Rattlesnake surveys.
- Public and private volunteer workdays are planned for Kensington, Hudson Mills, and Dexter-Huron Metroparks.

SOUTHERN DISTRICT

- Treatment of Green Infrastructure at Lake Erie Metropark will include natural shoreline, bioswales, and rain garden.

To: Board of Commissioners
From: Danielle Mauter, Chief of Marketing and Communications
Subject: Metroparks Summer Swim Lesson Partners – Friends of Rutherford Pool
Date: 5/8/2026

Action Requested: Motion to Approve

That the Board of Commissioners approve the following partner and funding for the summer swim lesson partnerships as detailed below as recommended by Chief of Marketing and Communications, Danielle Mauter and staff.

These swim lessons support the Strategic Plan Goal of Listen & Connect by increasing access to Metroparks services for underrepresented communities with customized programming.

The seasonal partnership presented here will help us meet our impact goals for 2026 outlined in the 5-year Everyone in the Pool Plan. This is a budgeted expense.

There are additional annual partnerships for swim lessons that have already been approved and additional seasonal partnerships we are continuing to work on finalizing for 2026. These will be brought back for approval at a later date as needed when details are confirmed with partners or shared in monthly Marketing Updates to the Board of Commissioners.

2026 Proposed Summer Swim Lesson Partnership – Friends of Rutherford Pool

At this time, we propose to offer 216 youth participants swim lessons through a partnership with Friends of Rutherford Pool, throughout the summer as follows for a total of up to $25,000.

THE METROPARKS: A NATURAL INVESTMENT

May 2026

HURON-CLINTON METROPARKS

EVENT RECAP

- Welcomed approximately 150 guests
- Featured interactive displays, presentations, and staff engagement opportunities
- Highlighted Metroparks initiatives, projects, and community impact
- Created opportunities for meaningful conversation and relationship-building







LEGISLATIVE OUTREACH COVERAGE

- Included representatives from **8 Michigan Senate districts** and **15+ House districts**
- Strong representation across Metro Detroit and Southeast Michigan
    - Additional coverage in:
        - Mid-Michigan
        - West Michigan
        - Downriver
        - Ann Arbor area







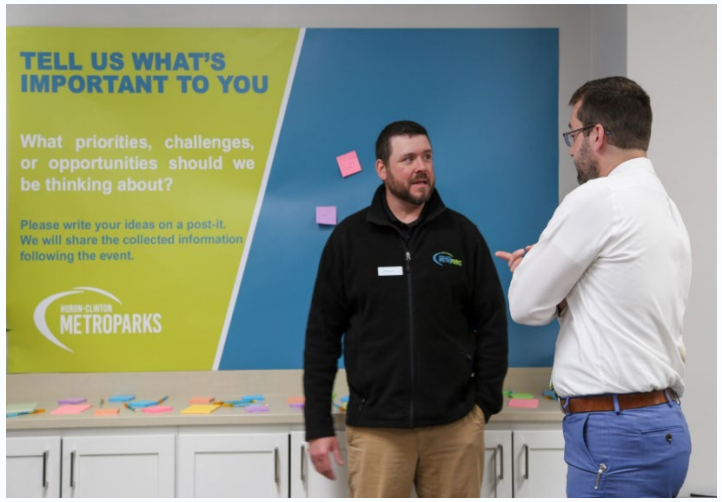
HURON-CLINTON METROPARKS

EXPERIENCE & ENGAGEMENT

The interactive format encouraged conversation, questions, and stronger connections between guests and Metroparks staff.

Guests showed strong interest in:

- Yoga and wellness programming in the parks
- Rain gardens and green infrastructure initiatives
- Wetland protection and environmental stewardship
- Wildlife experiences and family-friendly programming
- Future park improvements and expansion opportunities





KEY TAKEAWAYS & IMPACT

- Increased awareness of the Metroparks' regional impact
- Strengthened engagement with community and legislative partners
- Highlighted the importance of environmental sustainability and public access to green space
- Reinforced the value of continued investment in parks and recreation





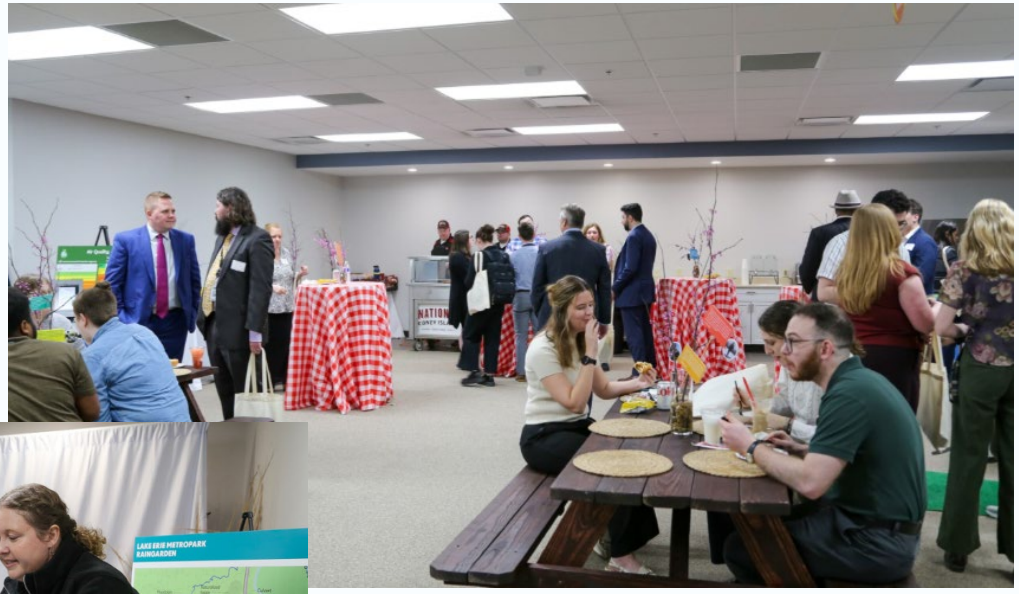


HURON-CLINTON METROPARKS

LOOKING AHEAD

The success of this event provides a strong foundation for future outreach and engagement efforts.









HURON-CLINTON METROPARKS

THANK YOU



To: Board of Commissioners
From: Janet Briles, Chief of Planning and Development
Subject: Report – State Park Saunas Pilot Partnership
Date: May 14, 2026

Action Requested: Motion to Receive and File

That the Board of Commissioners receive and file the State Park Saunas Pilot Partnership presented by Chief of Planning & Development, Janet Briles.

The Huron-Clinton Metroparks is entering into a 2-year pilot partnership with State Park Saunas, LLC, to provide a fully automated Nordic cedar sauna facility at the Landing at Stony Creek Metropark. Their model is designed to be completely turnkey for the park. The sauna is designed, fabricated in Michigan, and then installed on-site. State Park Saunas carries insurance, handles daily cleaning, and manages customer service. The park provides the site and earns a revenue share with zero capital investment, zero staffing, and no operational burden.

Each installation is a custom-built Nordic cedar cabin, approximately 12' x 20', with an eight-person sauna, cold plunge tub, and outdoor shower. The guest experience is seamless and entirely self-serve:

- Guests book 75-minute sessions online at $30-$36 per person through the reservation platform
- Each booking generates a unique smart lock access code valid only for that session window
- The sauna automatically preheats to 190F before guests arrive
- Guests arrive, enter with their code, enjoy the sauna and cold plunge contrast therapy, and leave
- A dedicated cleaner services the facility daily; all supplies, maintenance, and repairs are the responsibility of State Park Saunas
- To date, over 4500 guest appointments have been completed with no significant incidents, injuries, or emergency responses.

State Park Saunas has 3 active Utah locations and 1 location at a Michigan State Park.

Fiscal Impact: The Huron-Clinton Metroparks will receive 10% of gross total sales, plus $50 per month.

Background: Staff present key findings and answer questions regarding the partnership.

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – 2025 Pension Valuation, GASB 67/68 and 2026 Contribution
Date: May 8, 2026

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 2026 Pension contribution at the annual required contribution amount of $2,752,595 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: The 2026 General Fund Budget includes $3.1 million for funding of the defined contribution Huron-Clinton Metropolitan Authority Employees' Retirement Plan. A contribution of $2,752,595 will result in savings of $353,417.

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, 2025, 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 74 active participants for the 2025 Pension Plan Year. Based on an update of employee census data for 2025 wage/service levels, plan benefits and asset values, GRS is recommending a contribution of $2,752,595. This represents a decrease of $86,512 (3.0 percent) from the recommended contribution of $2,839,107 for the 12-month period ending Dec. 31, 2024. With this contribution the Funded Ratio will be 78.7 percent, an increase of 1.5 percent.

During development of the 2026 general fund budget, it was anticipated that the annual required contribution would be $3.1 million. We are asking that only the recommended contribution be made at this time resulting in budgetary savings of $353,417.

In addition, active participants in the plan contribute 1 percent of covered wages to the pension plan. This amounts to approximately $68,000 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, 2025



800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

May 7, 2026

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

Re: Huron-Clinton Metropolitan Authority Employees' Retirement Plan Actuarial Valuation and GASB Statements No. 67 and No. 68 Plan Reporting and Accounting Schedules as of December 31, 2025

Ladies and Gentlemen:

The results of the December 31, 2025 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, 2026, and to provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) Statements No. 67 and No. 68. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

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

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

The findings in this report are based on data and other information through December 31, 2025. 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

LF/JDA:sc

C3038

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A. Basic Data

Data necessary for the valuation was provided to us by the Authority for employees who are covered under the Plan as of December 31, 2025. Table 4 sets forth a distribution of the 74 active employees. In addition, there are 197 retirees and beneficiaries and 16 terminated vested employees included in this valuation. This compares with 79 active participants, 199 retirees and beneficiaries, and 15 terminated vested employees valued in the previous valuation as of December 31, 2024.

B. Plan Provisions

This valuation is based on the provisions of the Plan as of December 31, 2025, which are summarized in Table 5.

Plan funding is provided through a combination of Authority contributions and income from invested assets. The December 31, 2025 actuarial value of assets is developed in Table 2. The actuarial value of assets is $74,593,549 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, 2025.

Section B develops the calculation of the recommended contribution by amortizing the effect of Plan improvements, gains and losses, and changes in assumptions over 15.75 years as of the valuation date. Gains and losses are not separately amortized. The recommended contribution based on the December 31, 2025 valuation is $2,752,595 – a decrease of $86,512 from the 2024 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 gain to the Plan of $560,678, as shown in Table 3. The gain comes from better than expected investment experience as well as more retiree deaths than expected. These gains were partially offset by losses due to higher deferred liability than anticipated.

For the plan year ending December 31, 2025, the return on the market value of assets was 15.26%. Asset gains or losses are not recognized immediately in the funding value of assets, but rather are spread equally over a five-year period.

C. Valuation Results (Concluded)

Table 7 has been prepared to show a comparison of the December 31, 2025 valuation results with the results from the prior valuation. The recommended contribution for the Fiscal Year ending December 31, 2026 equals $2,752,595. The funded recommended contribution developed in the December 31, 2024 valuation for the Fiscal Year ending December 31, 2025 was $2,839,107. The status has increased from 77.23% last year to 78.69%. On a market value of assets basis, the contribution would be $2,264,708 and the funded status would be 83.83%.

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.

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:

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Ratio of the market value of assets to total payroll	11.72	10.18	9.85	8.65	9.35	7.80	7.07	6.19	6.47
Ratio of actuarial accrued liability to payroll	13.98	13.40	13.40	12.57	11.10	9.84	9.17	8.98	8.51
Ratio of actives to retirees and beneficiaries	0.38	0.40	0.42	0.47	0.57	0.69	0.74	0.75	0.82
Ratio of net cash flow to market value of assets	-3.9%	-4.0%	-4.4%	-4.6%	-0.4%	-1.1%	-1.6%	-2.4%	-1.9%

Ratio of Market Value of Assets to Total Payroll

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

Ratio of Actuarial Accrued Liability to Payroll

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

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of actives 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, 2025 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 2025 Treasury Yield Curve Spot Rates (end of month). The 1-, 5-, 10- and 30-year rates follow: 3.57%, 3.73%, 4.22% and 5.00%. 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, 2025
Using Alternate Discount Rates

Valuation Rate (6.50%)	LDROM (Spot Rates)
$94,798,957	$115,219,891

Table 1
Summary of Results

A. Basic Data, Unfunded Actuarial Accrued Liability and Annual Normal Cost as of December 31, 2025

1. Active Participants	
(a) Number	74
(b) Total Annual Earnings	$ 6,781,589
(c) Average Annual Earnings	$ 91,643
2. Retired Participants	
(a) Number	197
(b) Average Annual Pension	$ 29,534
3. Actuarial Accrued Liability	
(a) Active Participants	$32,257,753
(b) Retirees	60,605,205
(c) Terminated with Vested Rights	1,935,999
(d) Total	94,798,957
4. Actuarial Value of Assets as of December 31, 2025[1]	$74,593,549
5. Unfunded Actuarial Accrued Liability on December 31, 2025	$20,205,408
6. Funded Ratio	78.7%

B. Determination of Recommended Contribution

1. Annual Normal Cost	$ 730,009
2. Amortization Payment (15.75 years)	$ 2,022,586
3. Recommended Contribution[2]	$ 2,752,595

[1] *See Table 2.*

[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:	2024	2025	2026	2027	2028	2029
A. Funding Value Beginning of Year	$72,003,966	$72,953,552				
B. Market Value End of Year	71,763,042	79,467,483				
C. Market Value Beginning of Year	67,553,183	71,763,042				
D. Non-Investment Net Cash Flow						
D1. Audit Adjustment (BOY)	0	48,970				
D2. Contributions less benefit payments	(2,858,299)	(3,067,209)				
E. Investment Income						
E1. Market Total: B - C - D1 - D2	7,068,158	10,722,680				
E2. Assumed Rate of Investment Return	6.50%	6.50%	6.50%			
E3. Amount for Immediate Recognition	4,587,363	4,645,480				
E4. Amount for Phased-in Recognition: E1 - E3	2,480,795	6,077,200				
F. Phased-In Recognition of Investment Income						
F1. Current Year: 0.20 x E4	496,159	1,215,440				
F2. First Prior Year	678,193	496,159	$ 1,215,440			
F3. Second Prior Year	(2,832,689)	678,193	496,159	$ 1,215,440		
F4. Third Prior Year	455,653	(2,832,689)	678,193	496,159	$ 1,215,440	
F5. Fourth Prior Year	423,206	455,653	(2,832,687)	678,191	496,159	$ 1,215,440
F6. Total Recognized Investment Gain	(779,478)	12,756	(442,895)	2,389,790	1,711,599	1,215,440
G. Funding Value End of Year: A + D1 + D2 + E3 + F6	72,953,552	74,593,549				
H. Difference Between Funding & Market Value	(1,190,510)	4,873,934	5,316,829	2,927,039	1,215,440	0
I. Recognized Funding Value Rate of Return	5.40%	6.52%				
J. Recognized Market Value Rate of Return	10.69%	15.26%				

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

Table 3
Derivation of Actuarial Gain (Loss)

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

Year Ended December 31:	2025
(1) UAAL[1] at start of year (December 31, 2024)	$ 21,514,016
(2) Employer normal cost from last valuation	760,326
(3) Actual employer contributions	2,839,107
(4) Interest accrual	1,330,851
(5) Expected UAAL before changes: (1) + (2) - (3) + (4)	20,766,086
(6) Change from benefit improvements	0
(7) Change from revised actuarial assumptions/methods	0
(8) Expected UAAL after changes: (5) + (6) + (7)	20,766,086
(9) Actual UAAL at end of year (December 31, 2025)	20,205,408
(10) Total Gain (loss): (8) - (9)	560,678
(11) Total Gain (loss) as percent of actuarial accrued liabilities at start of year ($94,467,568)	0.6%
(12) Investment Gain (Loss)	12,756
(13) Liability Gain (Loss): (10) - (12)	547,922

[1] *Unfunded actuarial accrued liability.*

Table 4
Distribution of Participants as of December 31, 2025

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
40-44				3				3	$ 286,203
45-49				5	4	1		10	942,154
50-54				2	9	7	2	20	1,882,236
55-59				2	4	8	6	20	1,905,501
60					1	1		2	159,265
61					2		5	7	599,148
62					1			1	72,758
63							1	1	78,458
64					1		2	3	248,119
65					2		1	3	249,010
66				1				1	103,196
67					1	1		2	145,516
68			1					1	110,025
Totals	**0**	**0**	**1**	**13**	**25**	**18**	**17**	**74**	**$6,781,589**

Average Age:	55.53
Average Age at Hire:	30.04
Approximate No. Fully Vested:	74
Percentage of Females in Total:	27%
Average Projected Retirement Age:	62.1

Table 4
Distribution of Participants as of December 31, 2025
(Concluded)

A. Retired Participants (and Beneficiaries)

Age Group	Males	Females	Total	Annual Pension Being Paid
50-54	1	1	2	$ 38,985
55-59	5	2	7	247,965
60-64	11	10	21	692,777
65-69	34	15	49	1,532,340
70-74	32	17	49	1,477,005
75-79	29	14	43	1,186,315
80-84	11	1	12	321,442
85-89	5	4	9	289,699
Over 89	1	4	5	31,766
Total	**129**	**68**	**197**	**$5,818,294**

B. Terminated Vested Participants

Age Group	Males	Females	Total	Vested Annual Pension Payable at Age 65
Under 50	1	1	2	$ 55,171
50-54	2	0	2	51,577
55-59	2	3	5	96,834
60-64	4	2	6	89,212
Over 70	1	0	1	1,055
Total	**10**	**6**	**16**	**$ 293,849**

Table 5
Summary of Plan Provisions

1.	**Effective Date:**	October 1, 1952 (as amended and restated effective January 1, 1998, and as of October 1, 2013).
2.	**Eligibility for Participation:**	Full-time employees who have attained age 21 and completed one year of service become participants on the October 1 anniversary date following completion of these requirements. Seasonal Employees become participants on date of hire. The Plan was closed to new entrants effective January 1, 2013 and to Seasonal Employees effective January 1, 2014.
3.	**Normal Retirement:**	Age 65. Monthly normal retirement benefit equal to 2.0% of highest consecutive five-year average August 1st monthly earnings in last 10 years times service. Effective January 1, 1998, accrual changed from 1.9% to 2.0%. Benefits normally payable for life subject to the following: (a) Minimum of $279.41 per month, reduced by 1/25 for each year of service less than 25 at retirement. (b) Maximum of 71% of final five-year average monthly earnings. Effective January 1, 1998, maximum percentage changed from 67% to 71%.
4.	**Delayed Retirement:**	Employee may voluntarily delay Normal Retirement but not past age 70. Benefit is calculated the same as Normal Retirement.
5.	**Early Retirement:**	Age 55, 10 years of service. Accrued benefit reduced ½ of 1% for each month prior to Normal Retirement. If employee has 25 or more years of service at Early Retirement, Accrued Benefit reduced by ½ of 1% for each month by which retirement precedes age 60. Early retirement reductions are applied prior to the 71% maximum.
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 1st. If the spouse dies before the expiration of the guaranteed period, such payment will be continued to a designated beneficiary who must be a legal dependent of the employee at the time of death. In the event there is not a spouse at time of death, a 50% benefit would be payable to a legal dependent for a period not to exceed 10 years or until the dependent reaches age 25, whichever comes first. Employees with 25 years of credited service as of October 1, 1994 had a one-time option of waiving this Pension Plan death benefit.

8. Joint and Survivor Option Increase:

For employees who elect the joint annuity option, if the spouse dies before the retired employee, the joint annuity retirement benefit will revert to the life only option.

9. Vesting:

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

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

10. Options:

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

Table 5
Summary of Plan Provisions
(Concluded)

11. Calculation of Lump Sums:

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

(a) Park Superintendent/Department Head and Police Officers Association of Michigan Units – February 10, 1994.

(b) Supervisory and Professional Units – March 10, 1994.

(c) Non-Supervisory Unit – July 14, 1994.

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

12. Lump Sum Eligibility:

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

13. Significant Changes:

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

Table 6
Actuarial Assumptions, Methods and Data

1. Mortality:

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

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

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

2. Interest: 6.50% compounded annually.

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

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

	Rates of Withdrawal
Age	**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:

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

6. Retirement Age:

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

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

Table 6
Actuarial Assumptions, Methods and Data
(Concluded)

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

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 five-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 15.75-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 2024 and 2025 Results

Item for Comparison	2024 Results	2025 Results
1. Active Participants		
(a) Number	79	74
(b) Total Annual Earnings	$7,048,135	$ 6,781,589
(c) Average Annual Earnings	89,217	91,643
2. Retired Participants		
(a) Number	199	197
(b) Average Annual Pension	$ 29,051	$ 29,534
3. Actuarial Accrued Liability		
(a) Active Participants	$32,282,724	$32,257,753
(b) Retirees	60,503,216	60,605,205
(c) Terminated with Vested Rights	1,681,628	1,935,999
(d) Total	$94,467,568	$94,798,957
4. Actuarial Value of Assets	$72,953,552	$74,593,549
5. Actuarial Value of Assets as a Percentage of the Actuarial Accrued Liability	77.23%	78.69%
6. Unfunded Actuarial Accrued Liability[1]	$21,514,016	$20,205,408
7. Annual Normal Cost	$ 760,326	$ 730,009
8. Recommended Contribution on Funding Basis at the Beginning of the Plan Year	$ 2,839,107	$ 2,752,595

[1] *UAAL amortized over 15.75 years this year, and 16.75 last year.*

Table 8
Present Value of Accrued Benefits
as of December 31, 2025

Actives[1]	$27,213,630
Retirees	60,605,205
Vested	1,935,999
Total	$89,754,834

[1] *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, 2016 [1]	$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 [1]	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%
December 31, 2024	72,953,552	94,467,568	21,514,016	77.23%	7,048,135	305.24%
December 31, 2025	74,593,549	94,798,957	20,205,408	78.69%	6,781,589	297.95%

[1] *After changes in actuarial assumptions/methods.*

Table 10
Schedule of Annual Required Contributions

Fiscal Year Ending (1)	Annual Required Contribution (2)	Percentage Contributed[1] (3)
12/31/2016	$ 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%
12/31/2025	2,839,107	100%
12/31/2026	2,752,595	

[1] *100% indicates at least 100%.*

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

Table 10
Schedule of Annual Required Contributions
(Concluded)

Valuation Date:	December 31, 2025
Actuarial Cost Method:	Entry Age
Amortization Method:	15.75 years, level dollar Historically, the total unfunded actuarial accrued liability attributable to Early Retirement Windows have been amortized over a period of 5 years, declining to 0 years.
Asset Valuation Method:	Smoothed asset value that spreads the difference between the assumed return and the actual investment return over a 5-year period.
Actuarial Assumptions:	
• *Investment rate of return*	6.50%
• *Projected salary increases*[1]	3.44%-7.00%
[1] *Includes wage inflation at*	3.25%
• *Cost-of-living adjustments*	None

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

APPENDIX

ACCOUNTING DISCLOSURES

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

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

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

Determination of the Total Pension Liability

The total pension liability shown in this subsection is also shown as of the last date of the Retirement Plan's fiscal year, December 31, 2025.

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, 2025, the net pension liability is $15,331,474.

Executive Summary
as of December 31, 2025

	2025
Actuarial Valuation Date	December 31, 2025
Measurement Date of the Net Pension Liability	December 31, 2025
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2025
Membership	
Number of	
- Retirees and Beneficiaries	197
- Inactive, Nonretired Members	16
- Active Members	74
- Total	287
Covered Payroll	$ 6,781,589
Net Pension Liability	
Total Pension Liability	$ 94,798,957
Plan Fiduciary Net Position	79,467,483
Net Pension Liability	$ 15,331,474
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.83%
Net Pension Liability as a Percentage of Covered Payroll	226.07%
Development of the Single Discount Rate	
Single Discount Rate	6.50%
Long-Term Expected Rate of Investment Return	6.50%
Long-Term Municipal Bond Rate[1]	4.83%
Last year ending December 31 in the 2026 to 2125 projection period for which projected benefit payments are fully funded	2125
Total Pension Expense	$ 2,546,667

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	$ 2,299	$ 186,234
Changes in assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	2,879,569	8,154,120
Total	$ 2,881,868	$ 8,340,354

1 *Source: "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 31, 2025, the most recent date available on or before the measurement date.*

Pension Expense under GASB Statement No. 68
Fiscal Year Ended December 31, 2025

A. Expense

1. Service Cost	$	760,326
2. Interest on the Total Pension Liability		5,970,720
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		(74,693)
5. Projected Earnings on Plan Investments (made negative for addition here)		(4,566,505)
6. Pension Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		(48,970)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		618,361
9. Recognition of Outflow (Inflow) of Resources due to Assets		(112,572)
10. Total Pension Expense	**$**	**2,546,667**

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 528 years. Additionally, the total plan membership (active employees and inactive employees) was 293. 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 1.8013 years.

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

Statement of Outflows and Inflows
Arising from the Current Reporting Period
Fiscal Year Ended December 31, 2025

A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	$	(418,648)
2. Assumption Changes (gains) or losses	$	0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		1.8013
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	$	(232,414)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	$	0
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	$	(232,414)
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	$	(186,234)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	$	0
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	$	(186,234)
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	$	(6,156,175)
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	$	(1,231,235)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	$	(4,924,940)

Statement of Outflows and Inflows
Arising from the Current and Prior Reporting Periods
Fiscal Year Ended December 31, 2025

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	$ 884,568	$ 266,207	$ 618,361
2. Due to Assets	2,879,570	2,992,142	(112,572)
3. Total	$ 3,764,138	$ 3,258,349	$ 505,789

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	$ 884,568	$ 266,207	$ 618,361
2. Assumption Changes	0	0	0
3. Net Difference between projected and actual earnings on pension plan investments	2,879,570	2,992,142	(112,572)
4. Total	$ 3,764,138	$ 3,258,349	$ 505,789

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	$ 2,299	$ 186,234	$ (183,935)
2. Assumption Changes	0	0	0
3. Net Difference between projected and actual earnings on pension plan investments	2,879,569	8,154,120	(5,274,551)
4. Total	$ 2,881,868	$ 8,340,354	$ (5,458,486)

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
2026	$ 126,819
2027	(2,568,815)
2028	(1,785,255)
2029	(1,231,235)
2030	0
Thereafter	0
Total	$ (5,458,486)

Recognition of Deferred Outflows and Inflows of Resources
Fiscal Year Ended December 31, 2025

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities					
2023	$ (303,805)	2.2503	$ (33,793)	$ 0	0.0000
2024	1,771,435	2.0026	884,568	2,299	0.0026
2025	(418,648)	1.8013	(232,414)	(186,234)	0.8013
Total			**$ 618,361**	**$ (183,935)**	
Deferred Outflow (Inflow) due to Assumption Changes					
2023	$ 0	2.2503	$ 0	$ 0	0.0000
2024	0	2.0026	0	0	0.0026
2025	0	1.8013	0	0	0.8013
Total			**$ 0**	**$ 0**	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2021	$ (2,116,639)	5.0000	$ (423,327)	$ 0	0.0000
2022	14,397,849	5.0000	2,879,570	2,879,569	1.0000
2023	(3,917,805)	5.0000	(783,561)	(1,567,122)	2.0000
2024	(2,770,096)	5.0000	(554,019)	(1,662,058)	3.0000
2025	(6,156,175)	5.0000	(1,231,235)	(4,924,940)	4.0000
Total			**$ (112,572)**	**$ (5,274,551)**	

Schedule of Changes in the Net Pension Liability and Related Ratios
Fiscal Year Ended December 31, 2025

A. Total Pension Liability		
1. Service Cost	$	760,326
2. Interest on the Total Pension Liability		5,970,720
3. Changes of benefit terms		0
4. Difference between expected and actual experience		(418,648)
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(5,981,009)
7. Net change in Total Pension Liability	$	331,389
8. Total Pension Liability – Beginning		94,467,568
9. Total Pension Liability – Ending	**$**	**94,798,957**
B. Plan Fiduciary Net Position		
1. Contributions – employer	$	2,839,107
2. Contributions – employee		74,693
3. Net investment income		10,722,680
4. Benefit payments, including refunds of employee contributions		(5,981,009)
5. Pension Plan Administrative Expense		0
6. Other[1]		48,970
7. Net change in Plan Fiduciary Net Position	$	7,704,441
8. Plan Fiduciary Net Position – Beginning		71,763,042
9. Plan Fiduciary Net Position – Ending	**$**	**79,467,483**
C. Net Pension Liability	**$**	**15,331,474**
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		**83.83%**
E. Covered-Employee Payroll	**$**	**6,781,589**
F. Net Pension Liability as a Percentage of Covered-Employee Payroll		**226.07%**

[1] *Audit adjustment.*

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

Fiscal year ending December 31,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost[1]	$ 760,326	$ 749,771	$ 803,619	$ 878,932	$ 957,060	$ 927,311	$ 943,320	$ 966,866	$ 966,866	$ 1,030,377
Interest on the Total Pension Liability	5,970,720	5,809,606	5,774,968	5,662,935	5,520,621	5,439,048	5,345,489	5,205,391	5,089,192	4,899,597
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	(418,648)	1,771,435	(303,805)	778,465	996,173	(662,407)	(395,673)	367,984	(6,338)	(6,336)
Assumption Changes	-	-	-	-	-	3,426,470	-	-	-	6,025,667
Benefit Payments and Refunds	(5,981,009)	(5,733,822)	(5,696,112)	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	(3,970,452)
Net Change in Total Pension Liability	331,389	2,596,990	578,670	1,898,256	2,405,245	4,616,722	1,408,687	2,118,808	1,814,645	7,978,853
Total Pension Liability - Beginning	94,467,568	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
Total Pension Liability - Ending (a)	$ 94,798,957	$ 94,467,568	$ 91,870,578	$ 91,291,908	$ 89,393,652	$ 86,988,407	$ 82,371,685	$ 80,962,998	$ 78,844,190	$ 77,029,545
Plan Fiduciary Net Position										
Employer Contributions	$ 2,839,107	$ 2,808,748	$ 2,648,850	$ 2,445,580	$ 4,701,826	$ 3,639,226	$ 3,400,000	$ 3,000,000	$ 2,996,209	$ 2,700,000
Employee Contributions	74,693	66,775	75,596	76,970	79,877	100,833	91,165	91,814	88,475	111,649
Pension Plan Net Investment Income	10,722,680	7,068,158	7,897,523	(9,597,930)	6,591,659	6,303,328	8,938,142	(2,503,594)	7,487,987	4,008,761
Benefit Payments and Refunds	(5,981,009)	(5,733,822)	(5,696,112)	(5,422,076)	(5,068,609)	(4,513,700)	(4,484,449)	(4,421,433)	(4,235,075)	(3,970,452)
Pension Plan Administrative Expense[2]	-	-	-	-	-	-	(281,541)	(267,216)	(256,479)	(275,660)
Other[3]	48,970	-	(169,884)	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	7,704,441	4,209,859	4,755,973	(12,497,456)	6,304,753	5,529,687	7,663,317	(4,100,429)	6,081,117	2,574,298
Plan Fiduciary Net Position - Beginning[4]	71,763,042	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
Plan Fiduciary Net Position - Ending (b)	$ 79,467,483	$ 71,763,042	$ 67,553,183	$ 62,797,210	$ 75,294,666	$ 68,989,913	$ 63,460,226	$ 55,796,909	$ 59,897,338	$ 53,816,221
Net Pension Liability - Ending (a) - (b)	15,331,474	22,704,526	24,317,395	28,494,698	14,098,986	17,998,494	18,911,459	25,166,089	18,946,852	23,213,324
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.83 %	75.97 %	73.53 %	68.79 %	84.23 %	79.31 %	77.04 %	68.92 %	75.97 %	69.86 %
Covered-Employee Payroll	$ 6,781,589	$ 7,048,135	$ 6,854,934	$ 7,261,701	$ 8,050,343	$ 8,842,626	$ 8,981,404	$ 9,013,973	$ 9,259,465	$ 9,706,228
Net Pension Liability as a Percentage of Covered-Employee Payroll	226.07 %	322.14 %	354.74 %	392.40 %	175.14 %	203.54 %	210.56 %	279.19 %	204.62 %	239.16 %
Notes to Schedule: N/A										

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

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

3 *Includes the difference between the reported Beginning of Year Net Position and the prior year's reported End of Year Net Position, as an audit adjustment was made after the completion of the December 31, 2022 and December 31, 2024 GASB Statement Nos. 67 and 68 report.*

4 *Client reported a change in the beginning of year assets for years 2023 and 2025.*

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

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2016	$77,029,545	$53,816,221	$23,213,324	69.86%	$9,706,228	239.16%
2017	78,844,190	59,897,338	18,946,852	75.97%	9,259,465	204.62%
2018	80,962,998	55,796,909	25,166,089	68.92%	9,013,973	279.19%
2019	82,371,685	63,460,226	18,911,459	77.04%	8,981,404	210.56%
2020	86,988,407	68,989,913	17,998,494	79.31%	8,842,626	203.54%
2021	89,393,652	75,294,666	14,098,986	84.23%	8,050,343	175.14%
2022	91,291,908	62,797,210	28,494,698	68.79%	7,261,701	392.40%
2023	91,870,578	67,553,183	24,317,395	73.53%	6,854,934	354.74%
2024	94,467,568	71,763,042	22,704,526	75.97%	7,048,135	322.14%
2025	94,798,957	79,467,483	15,331,474	83.83%	6,781,589	226.07%

Schedule of Contributions Multiyear

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	$ 2,449,953	$ 2,700,000	$ (250,047)	$ 9,706,228	27.82%
2017	2,996,208	2,996,209	(1)	9,259,465	32.36%
2018	2,655,734	3,000,000	(344,266)	9,013,973	33.28%
2019	2,707,763	3,400,000	(692,237)	8,981,404	37.86%
2020	2,645,500	3,639,226	(993,726)	8,842,626	41.16%
2021	2,725,948	4,701,826	(1,975,878)	8,050,343	58.41%
2022	2,445,580	2,445,580	-	7,261,701	33.68%
2023	2,648,850	2,648,850	-	6,854,934	38.64%
2024	2,608,748	2,808,748	(200,000)	7,048,135	39.85%
2025	2,839,107	2,839,107	-	6,781,589	41.86%

Schedule of Investment Returns Multiyear

FY Ending December 31,	Annual Return[1]
2016	7.33 %
2017	13.40 %
2018	(4.64)%
2019	15.53 %
2020	11.67 %
2021	9.61 %
2022	(13.03)%
2023	12.55 %
2024	10.97 %
2025	15.29 %

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

Asset Allocation

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension 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 pension plan's target asset allocation as of December 31, 2025, these best estimates of returns are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
S&P 500 Index	10.00%	5.50%
US All Cap Factor Equity	15.00%	6.38%
World Equity ex-US	19.00%	6.82%
Emerging Markets Equity	3.00%	7.17%
Core Fixed Income	19.00%	4.04%
Limited Duration Bonds	10.00%	3.15%
Emerging Markets Debt	3.00%	6.25%
US Small/Mid Cap Equity Index	2.00%	5.50%
US Small Cap Equity	2.00%	7.65%
Dynamic Asset Allocation	4.00%	7.82%
Structured Credit	3.00%	6.00%
Private Equity	5.00%	4.80%
Private Real Estate	5.00%	4.80%
Total	100.00%	

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

Single Discount Rate

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

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

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

	1% Decrease 5.50%	Current Single Discount Rate Assumption 6.50%	1% Increase 7.50%
Total Pension Liability	$ 104,781,395	$ 94,798,957	$ 86,269,192
Plan Fiduciary Net Position	79,467,483	79,467,483	79,467,483
Net Pension Liability/(Asset)	$ 25,313,912	$ 15,331,474	$ 6,801,709

Calculation of the Single Discount Rate

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 4.83%; 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	$ 6,781,589				
1	6,495,442	$ -	$ 730,009	$ 2,022,586	$ 2,752,595
2	5,911,119	-	656,465	1,788,396	2,444,860
3	5,362,981	-	589,144	1,580,209	2,169,353
4	4,900,137	-	535,186	1,414,773	1,949,959
5	4,461,350	-	484,732	1,414,773	1,899,505
6	3,999,291	-	432,055	1,414,773	1,846,828
7	3,543,418	-	380,802	1,414,773	1,795,574
8	3,097,869	-	331,012	1,414,773	1,745,785
9	2,679,459	-	284,465	1,414,773	1,699,238
10	2,289,230	-	241,206	1,414,773	1,655,979
11	1,913,048	-	199,839	1,414,773	1,614,612
12	1,577,361	-	163,271	1,414,773	1,578,044
13	1,291,348	-	132,298	1,414,773	1,547,070
14	1,044,793	-	105,721	1,414,773	1,520,493
15	834,415	-	83,391	1,414,773	1,498,164
16	647,594	-	63,696	1,414,773	1,478,468
17	489,758	-	47,189	-	47,189
18	361,987	-	33,966	-	33,966
19	263,440	-	23,920	-	23,920
20	188,604	-	16,622	-	16,622
21	129,827	-	11,124	-	11,124
22	87,589	-	7,243	-	7,243
23	58,868	-	4,724	-	4,724
24	36,840	-	2,883	-	2,883
25	21,507	-	1,673	-	1,673
26	10,927	-	861	-	861
27	5,236	-	405	-	405
28	3,252	-	243	-	243
29	1,807	-	124	-	124
30	1,301	-	89	-	89
31	551	-	37	-	37
32	-	-	-	-	-
33	-	-	-	-	-
34	-	-	-	-	-
35	-	-	-	-	-
36	-	-	-	-	-
37	-	-	-	-	-
38	-	-	-	-	-
39	-	-	-	-	-
40	-	-	-	-	-
41	-	-	-	-	-
42	-	-	-	-	-
43	-	-	-	-	-
44	-	-	-	-	-
45	-	-	-	-	-
46	-	-	-	-	-
47	-	-	-	-	-
48	-	-	-	-	-
49	-	-	-	-	-
50	-	-	-	-	-

Single Discount Rate Development
Projection of Contributions (Concluded)

Year	Payroll for Current Employees	Contributions from Current Employees	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 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	$ 79,467,483	$ 2,752,595	$ 6,020,709	$ 5,060,845	$ 81,260,213
2	81,260,213	2,444,860	6,331,803	5,157,577	82,530,848
3	82,530,848	2,169,353	6,614,010	5,222,328	83,308,518
4	83,308,518	1,949,959	6,865,256	5,257,821	83,651,042
5	83,651,042	1,899,505	7,085,550	5,271,425	83,736,422
6	83,736,422	1,846,828	7,288,514	5,268,797	83,563,533
7	83,563,533	1,795,574	7,474,954	5,249,955	83,134,108
8	83,134,108	1,745,785	7,650,417	5,214,837	82,444,313
9	82,444,313	1,699,238	7,814,806	5,163,253	81,491,998
10	81,491,998	1,655,979	7,940,095	5,095,961	80,303,844
11	80,303,844	1,614,612	8,035,260	5,014,364	78,897,560
12	78,897,560	1,578,044	8,081,036	4,920,321	77,314,889
13	77,314,889	1,547,070	8,070,100	4,816,807	75,608,667
14	75,608,667	1,520,493	8,021,083	4,706,620	73,814,697
15	73,814,697	1,498,164	7,936,229	4,592,012	71,968,644
16	71,968,644	1,478,468	7,864,083	4,473,696	70,056,725
17	70,056,725	47,189	7,736,289	4,307,725	66,675,351
18	66,675,351	33,966	7,586,380	4,092,308	63,215,246
19	63,215,246	23,920	7,384,257	3,873,546	59,728,455
20	59,728,455	16,622	7,156,216	3,653,966	56,242,827
21	56,242,827	11,124	6,909,659	3,435,111	52,779,402
22	52,779,402	7,243	6,645,216	3,218,323	49,359,753
23	49,359,753	4,724	6,365,111	3,004,926	46,004,291
24	46,004,291	2,883	6,076,431	2,795,996	42,726,740
25	42,726,740	1,673	5,777,957	2,592,464	39,542,919
26	39,542,919	861	5,478,129	2,395,081	36,460,732
27	36,460,732	405	5,175,021	2,204,420	33,490,536
28	33,490,536	243	4,867,699	2,021,183	30,644,262
29	30,644,262	124	4,562,653	1,845,929	27,927,663
30	27,927,663	89	4,260,876	1,679,002	25,345,878
31	25,345,878	37	3,964,349	1,520,670	22,902,236
32	22,902,236	-	3,673,953	1,371,122	20,599,405
33	20,599,405	-	3,390,583	1,230,502	18,439,324
34	18,439,324	-	3,115,614	1,098,893	16,422,603
35	16,422,603	-	2,849,992	976,303	14,548,914
36	14,548,914	-	2,594,558	862,684	12,817,039
37	12,817,039	-	2,350,058	757,933	11,224,914
38	11,224,914	-	2,117,164	661,895	9,769,645
39	9,769,645	-	1,896,458	574,362	8,447,549
40	8,447,549	-	1,688,486	495,079	7,254,142
41	7,254,142	-	1,493,693	423,738	6,184,188
42	6,184,188	-	1,312,388	359,991	5,231,791
43	5,231,791	-	1,144,787	303,447	4,390,451
44	4,390,451	-	990,985	253,679	3,653,145
45	3,653,145	-	850,931	210,235	3,012,449
46	3,012,449	-	724,427	172,636	2,460,657
47	2,460,657	-	611,127	140,394	1,989,924
48	1,989,924	-	510,574	113,013	1,592,363
49	1,592,363	-	422,211	89,998	1,260,150
50	1,260,150	-	345,367	70,862	985,644

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

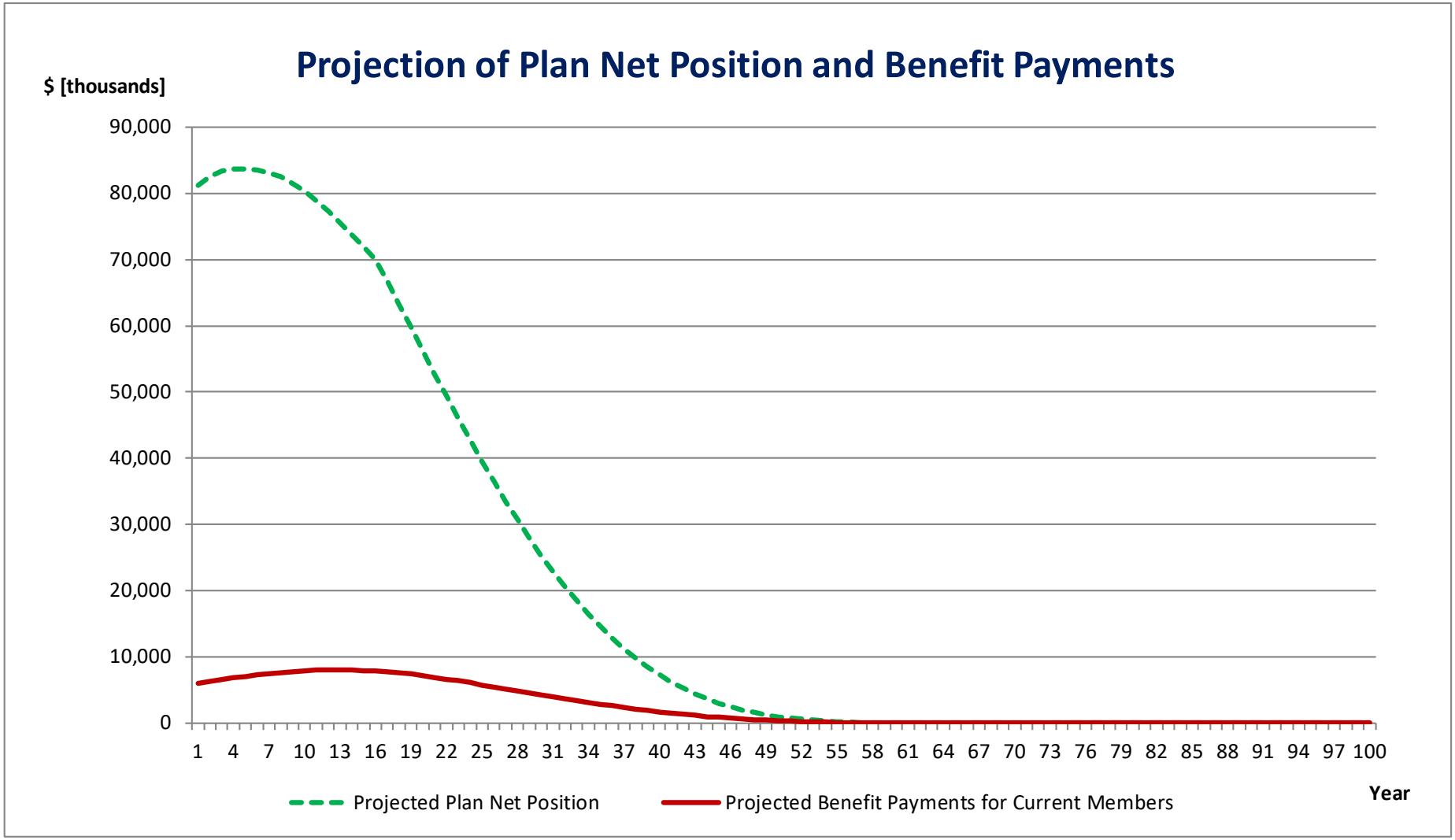
Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Investment Earnings at 6.50%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)=(a)+(b)-(c)+(d)
51	$ 985,644	$ -	$ 279,271	$ 55,133	$ 761,507
52	761,507	-	223,076	42,362	580,793
53	580,793	-	175,899	32,125	437,019
54	437,019	-	136,820	24,030	324,228
55	324,228	-	104,906	17,719	237,042
56	237,042	-	79,236	12,873	170,679
57	170,679	-	58,914	9,210	120,974
58	120,974	-	43,100	6,485	84,359
59	84,359	-	31,009	4,491	57,841
60	57,841	-	21,929	3,058	38,970
61	38,970	-	15,233	2,046	25,783
62	25,783	-	10,387	1,344	16,740
63	16,740	-	6,947	866	10,658
64	10,658	-	4,555	547	6,651
65	6,651	-	2,925	339	4,064
66	4,064	-	1,839	205	2,431
67	2,431	-	1,130	122	1,422
68	1,422	-	679	71	814
69	814	-	399	40	455
70	455	-	229	22	249
71	249	-	128	12	133
72	133	-	70	6	70
73	70	-	37	3	36
74	36	-	20	2	18
75	18	-	10	1	9
76	9	-	5	0	4
77	4	-	2	0	2
78	2	-	1	0	1
79	1	-	1	0	0
80	0	-	0	0	0
81	0	-	0	0	0
82	0	-	0	0	0
83	0	-	0	0	0
84	0	-	0	0	-
85	-	-	-	-	-
86	-	-	-	-	-
87	-	-	-	-	-
88	-	-	-	-	-
89	-	-	-	-	-
90	-	-	-	-	-
91	-	-	-	-	-
92	-	-	-	-	-
93	-	-	-	-	-
94	-	-	-	-	-
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Single Discount Rate Development
Present Values of Projected Benefit Payments

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^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+sdr)^(a-.5)
1	$ 79,467,483	$ 6,020,709	$ 6,020,709	$ -	$ 5,834,087	$ -	$ 5,834,087
2	81,260,213	6,331,803	6,331,803	-	5,761,068	-	5,761,068
3	82,530,848	6,614,010	6,614,010	-	5,650,551	-	5,650,551
4	83,308,518	6,865,256	6,865,256	-	5,507,229	-	5,507,229
5	83,651,042	7,085,550	7,085,550	-	5,337,038	-	5,337,038
6	83,736,422	7,288,514	7,288,514	-	5,154,851	-	5,154,851
7	83,563,533	7,474,954	7,474,954	-	4,964,049	-	4,964,049
8	83,134,108	7,650,417	7,650,417	-	4,770,491	-	4,770,491
9	82,444,313	7,814,806	7,814,806	-	4,575,584	-	4,575,584
10	81,491,998	7,940,095	7,940,095	-	4,365,203	-	4,365,203
11	80,303,844	8,035,260	8,035,260	-	4,147,907	-	4,147,907
12	78,897,560	8,081,036	8,081,036	-	3,916,937	-	3,916,937
13	77,314,889	8,070,100	8,070,100	-	3,672,897	-	3,672,897
14	75,608,667	8,021,083	8,021,083	-	3,427,783	-	3,427,783
15	73,814,697	7,936,229	7,936,229	-	3,184,527	-	3,184,527
16	71,968,644	7,864,083	7,864,083	-	2,962,983	-	2,962,983
17	70,056,725	7,736,289	7,736,289	-	2,736,933	-	2,736,933
18	66,675,351	7,586,380	7,586,380	-	2,520,092	-	2,520,092
19	63,215,246	7,384,257	7,384,257	-	2,303,239	-	2,303,239
20	59,728,455	7,156,216	7,156,216	-	2,095,878	-	2,095,878
21	56,242,827	6,909,659	6,909,659	-	1,900,158	-	1,900,158
22	52,779,402	6,645,216	6,645,216	-	1,715,902	-	1,715,902
23	49,359,753	6,365,111	6,365,111	-	1,543,263	-	1,543,263
24	46,004,291	6,076,431	6,076,431	-	1,383,352	-	1,383,352
25	42,726,740	5,777,957	5,777,957	-	1,235,119	-	1,235,119
26	39,542,919	5,478,129	5,478,129	-	1,099,556	-	1,099,556
27	36,460,732	5,175,021	5,175,021	-	975,321	-	975,321
28	33,490,536	4,867,699	4,867,699	-	861,409	-	861,409
29	30,644,262	4,562,653	4,562,653	-	758,147	-	758,147
30	27,927,663	4,260,876	4,260,876	-	664,791	-	664,792
31	25,345,878	3,964,349	3,964,349	-	580,776	-	580,776
32	22,902,236	3,673,953	3,673,953	-	505,383	-	505,383
33	20,599,405	3,390,583	3,390,583	-	437,937	-	437,937
34	18,439,324	3,115,614	3,115,614	-	377,861	-	377,861
35	16,422,603	2,849,992	2,849,992	-	324,550	-	324,550
36	14,548,914	2,594,558	2,594,558	-	277,429	-	277,429
37	12,817,039	2,350,058	2,350,058	-	235,949	-	235,949
38	11,224,914	2,117,164	2,117,164	-	199,592	-	199,592
39	9,769,645	1,896,458	1,896,458	-	167,874	-	167,874
40	8,447,549	1,688,486	1,688,486	-	140,342	-	140,342
41	7,254,142	1,493,693	1,493,693	-	116,574	-	116,574
42	6,184,188	1,312,388	1,312,388	-	96,173	-	96,173
43	5,231,791	1,144,787	1,144,787	-	78,771	-	78,771
44	4,390,451	990,985	990,985	-	64,026	-	64,026
45	3,653,145	850,931	850,931	-	51,622	-	51,622
46	3,012,449	724,427	724,427	-	41,266	-	41,266
47	2,460,657	611,127	611,127	-	32,687	-	32,687
48	1,989,924	510,574	510,574	-	25,642	-	25,642
49	1,592,363	422,211	422,211	-	19,910	-	19,910
50	1,260,150	345,367	345,367	-	15,292	-	15,292

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^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+sdr)^(a-.5)
51	$ 985,644	$ 279,271	$ 279,271	$ -	$ 11,611	$ -	$ 11,611
52	761,507	223,076	223,076	-	8,709	-	8,709
53	580,793	175,899	175,899	-	6,448	-	6,448
54	437,019	136,820	136,820	-	4,709	-	4,709
55	324,228	104,906	104,906	-	3,390	-	3,390
56	237,042	79,236	79,236	-	2,404	-	2,404
57	170,679	58,914	58,914	-	1,679	-	1,679
58	120,974	43,100	43,100	-	1,153	-	1,153
59	84,359	31,009	31,009	-	779	-	779
60	57,841	21,929	21,929	-	517	-	517
61	38,970	15,233	15,233	-	337	-	337
62	25,783	10,387	10,387	-	216	-	216
63	16,740	6,947	6,947	-	136	-	136
64	10,658	4,555	4,555	-	84	-	84
65	6,651	2,925	2,925	-	50	-	50
66	4,064	1,839	1,839	-	30	-	30
67	2,431	1,130	1,130	-	17	-	17
68	1,422	679	679	-	10	-	10
69	814	399	399	-	5	-	5
70	455	229	229	-	3	-	3
71	249	128	128	-	2	-	2
72	133	70	70	-	1	-	1
73	70	37	37	-	0	-	0
74	36	20	20	-	0	-	0
75	18	10	10	-	0	-	0
76	9	5	5	-	0	-	0
77	4	2	2	-	0	-	0
78	2	1	1	-	0	-	0
79	1	1	1	-	0	-	0
80	0	0	0	-	0	-	0
81	0	0	0	-	0	-	0
82	0	0	0	-	0	-	0
83	0	0	0	-	0	-	0
84	0	0	0	0	0	0	0
85	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-
93	-	-	-	-	-	-	-
94	-	-	-	-	-	-	-
95	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-
99	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-
				Totals	$ 98,858,295	$ -	$ 98,858,295


Projection of Plan Net Position and Benefit Payments
$ [thousands]
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
1 4 7 10 13 16 19 22 25 28 31 34 37 40 43 46 49 52 55 58 61 64 67 70 73 76 79 82 85 88 91 94 97 100
Year
Projected Plan Net Position
Projected Benefit Payments for Current Members

State Reporting Assumptions as of December 31, 2025

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 2025* memo dated March 4, 2025.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate[1]	Maximum of 7.00%	6.50%	6.50%
Salary Increase	Minimum of 3.65% or based on experience study within last 5 years	3.25% + Merit and longevity (based on experience study issued February 5, 2021)	3.25% + Merit and longevity (based on experience study issued February 5, 2021)
Mortality	A version of Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2021, or later if available, or based on an experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 14 Years	15.75 years[2]	**14 years[2]**
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

[1] *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 7.00%; for periods in which projected plan assets are NOT sufficient to make projected benefit payments – maximum of 3.93%.*

[2] *For the fiscal year ending December 31, 2025.*

State Reporting
as of December 31, 2025

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

Line	Descriptive Information	
18	**Actuarial Assumptions**[1]	
19	Actuarial assumed rate of investment return[2]	6.50%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	15.75
22	Is each division within the system closed to new employees?	Yes
23	**Uniform Assumptions**[3]	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$ 74,593,549
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	$ 94,798,957
26	Funded ratio using uniform assumptions	78.7%
27	Actuarially Determined Contribution (ADC) using uniform assumptions[4]	$ 2,901,765
28	All systems combined ADC/Governmental fund revenues	Auto[5]

[1] *Information on lines 19-22 can be found on Tables 5 and 6 in this report.*
[2] *Net of administrative and investment expenses.*
[3] *Information on lines 24-28 is based on assumptions listed on the prior page.*
[4] *Calculated as of December 31, 2025 applicable for fiscal year ending December 31, 2026.*
[5] *Automatically calculated by the State of Michigan Form 5572.*

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

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

Valuation Date:	Actuarially determined contribution amounts for fiscal year 2025 are calculated based upon the results of the December 31, 2024 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates for the Fiscal Year Ending December 31, 2025:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	16.75 years
Asset Valuation Method	5-Year Smoothed Market
Wage Inflation	3.25%
Salary Increases	3.44% to 7.00% including inflation
Investment Rate of Return	6.50% (net of administrative expenses)
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	**Pre-Retirement:** Pub-2010 General Employee Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. **Healthy Post-Retirement:** Pub-2010 General Healthy Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010. **Disability Retirement:** Pub-2010 General Disabled Retiree Mortality Tables, amount-weighted, and projected with mortality improvements using the fully generational MP-2020 projection scale from a base year of 2010.

Other Information:

Notes

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Approval – 2025 Retiree Health Care Trust GASB 74/75 and 2026 Contribution
Date: May 8, 2026

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 (2) approve making the annual required contribution in the amount of $93,988 as recommended by Chief of Finance Shedreka Miller and staff.

Fiscal Impact: $93,988 was included in the general fund budget.

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

To remain in compliance with Governmental accounting standards, GRS performed the necessary work to produce GASB Statements No. 74 and 75 for the year ended Dec. 31, 2025.

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.

It is requested that the Board of Commissioners approve that $93,988 of funding be contributed at this time.

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, 2025**

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, 2025



800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

May 7, 2026

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, 2024, 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, 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 this report details the calculation of the single discount rate and is not required to be included in your financial statements. However, this information may be requested by your auditors; therefore, we have included it in this report.

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

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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

Laura Frankowiak, ASA, FCA, MAAA

JDA/LF:ah

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

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SECTION A

EXECUTIVE SUMMARY

Executive Summary
as of December 31, 2025

	2025
Actuarial Valuation Date	December 31, 2024
Measurement Date of the Net OPEB Liability	December 31, 2025
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2025
Membership[1,2]	
Number of	
- Retirees and Beneficiaries	182
- Inactive, Nonretired Members	0
- Active Members	79
- Total	261
Covered Payroll[3]	$ 6,927,120
Net OPEB Liability	
Total OPEB Liability	$ 34,760,394
Plan Fiduciary Net Position	38,282,598
Net OPEB Liability	$ (3,522,204)
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	110.13 %
Net OPEB Liability as a Percentage of Covered Payroll	(50.85)%
Development of the Single Discount Rate	
Single Discount Rate	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %
Long-Term Municipal Bond Rate[4]	4.83 %
Last year ending December 31 in the 2026 to 2125 projection period for which projected benefit payments are fully funded	2125
Total OPEB Expense	$ 1,881,748

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	$ 2,178,848	$ 8,861
Changes in assumptions	1,191,980	0
Net difference between projected and actual earnings on OPEB plan investments	1,460,222	3,696,042
Total	$ 4,831,050	$ 3,704,903

[1] *As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2025. Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet GASB disclosure requirements. Alternatively, the Authority staff may decide to update the membership counts to be as of the Plan's fiscal year end.*

[2] *Includes 2 active members and 22 retirees eligible for life insurance only.*

[3] *Payroll separately provided by the employer.*

[4] *Source: "20-Bond GO Index" is The Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, The Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 31, 2025, the most recent date available on or before the measurement date.*

Discussion

Accounting Standard

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of December 31, 2025.

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 health care 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, 2024 and a measurement date of December 31, 2025. The total OPEB liability was "rolled-forward" from December 31, 2024 to December 31, 2025 using generally accepted actuarial principles.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.83% (based on the weekly rate closest to but not later than the measurement date of The Bond Buyer "20-Bond GO Index"); and the resulting Single Discount Rate is 6.50%.

Actuarial Assumptions

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

Future Uncertainty or Risk

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

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

Benefits Valued

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

SECTION B

FINANCIAL STATEMENTS

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

Statement of OPEB Expense under GASB Statement No. 75
Fiscal Year Ended December 31, 2025

A. Expense

1. Service Cost	$	254,686
2. Interest on the Total OPEB Liability		1,763,165
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		0
5. Projected Earnings on Plan Investments (made negative for addition here)		(2,210,844)
6. OPEB Plan Administrative Expense		0
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		1,929,882
9. Recognition of Outflow (Inflow) of Resources due to Assets		144,859
10. Total OPEB Expense	**$**	**1,881,748**

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 528 years. Additionally, the total plan membership (active employees and inactive employees) was 261 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 2.0221 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, 2025

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	$	4,310,585
2. Assumption Changes (gains) or losses	$	2,358,187
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		2.0221
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	$	2,131,737
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	$	1,166,207
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	$	3,297,944
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	$	2,178,848
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	$	1,191,980
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	$	3,370,828

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	$	(2,867,297)
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	$	(573,459)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	$	(2,293,838)

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2025

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	$ 2,131,737	$ 1,569,913	$ 561,824
2. Assumption changes	1,368,058	0	1,368,058
3. Net difference between projected and actual earnings on OPEB plan investments	1,460,223	1,315,364	144,859
4. Total	$ 4,960,018	$ 2,885,277	$ 2,074,741

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	$ 2,178,848	$ 8,861	$ 2,169,987
2. Assumption changes	1,191,980	0	1,191,980
3. Net difference between projected and actual earnings on OPEB plan investments	1,460,222	3,696,042	(2,235,820)
4. Total	$ 4,831,050	$ 3,704,903	$ 1,126,147

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
2026	$ 3,579,801
2027	(1,096,621)
2028	(783,572)
2029	(573,461)
2030	0
Thereafter	0
Total	$ 1,126,147

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, 2025

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences between Expected and Actual Experience on Liabilities					
2022	$ (75,393)	3.1548	$ (3,699)	$ 0	0.0000
2023	(7,530,215)	2.5180	(1,549,107)	0	0.0000
2024	(43,075)	2.5180	(17,107)	(8,861)	0.5180
2025	4,310,585	2.0221	2,131,737	2,178,848	1.0221
Total			**$ 561,824**	**$ 2,169,987**	
Deferred Outflow (Inflow) Due to Assumption Changes					
2022	$ 0	3.1548	$ 0	$ 0	0.0000
2023	981,199	2.5180	201,851	0	0.0000
2024	0	2.5180	0	0	0.5180
2025	2,358,187	2.0221	1,166,207	1,191,980	1.0221
Total			**$ 1,368,058**	**$ 1,191,980**	
Deferred Outflow (Inflow) Due to Differences between Projected and Actual Earnings on Plan Investments					
2021	$ (729,308)	5.0000	$ (145,860)	$ 0	0.0000
2022	7,301,114	5.0000	1,460,223	1,460,222	1.0000
2023	(1,929,666)	5.0000	(385,933)	(771,867)	2.0000
2024	(1,050,561)	5.0000	(210,112)	(630,337)	3.0000
2025	(2,867,297)	5.0000	(573,459)	(2,293,838)	4.0000
Total			**$ 144,859**	**$ (2,235,820)**	

Statement of Fiduciary Net Position
as of December 31, 2025

	2025
Assets	
Cash and Deposits	$ 0
Receivables	
Accounts Receivable - Sale of Investments	$ 0
Accrued Interest and Other Dividends	59,424
Contributions	0
Accounts Receivable - Other	379
Total Receivables	$ 59,803
Investments	
Fixed Income	$ 17,099,680
Domestic Equities	11,761,949
International Equities	8,081,138
Real Estate	1,320,936
Other - Prepaid Expenses	0
Total Investments	$ 38,263,703
Total Assets	$ 38,323,506
Liabilities	
Payables	
Accounts Payable - Purchase of Investments	$ 0
Accrued Expenses	40,908
Accounts Payable - Other	0
Total Liabilities	$ 40,908
Net Position Restricted for OPEB	$ 38,282,598

Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2025

	2025
Additions	
Contributions	
Employer[1]	$ 231,952
Nonemployer Contributing Entities	0
Active Employees	0
Other	0
Total Contributions	$ 231,952
Investment Income	
Net Appreciation in Fair Value of Investments	$ 4,028,439
Interest and Dividends	1,207,019
Less Investment Expense	(157,317)
Net Investment Income	$ 5,078,141
Other	$ 0
Total Additions	$ 5,310,093
Deductions	
Benefit Payments[1]	$ 1,849,014
OPEB Plan Administrative Expense	0
Other	0
Total Deductions	$ 1,849,014
Net Increase in Net Position	$ 3,461,079
Net Position Restricted for OPEB	
Beginning of Year	$ 34,821,519
End of Year	$ 38,282,598

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

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Changes in Net OPEB Liability and Related Ratios
Current Reporting Period
Fiscal Year Ended December 31, 2025

A. Total OPEB liability		
1. Service cost	$	254,686
2. Interest on the total OPEB liability		1,763,165
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the total OPEB liability		4,310,585
5. Changes of assumptions		2,358,187
6. Benefit payments, including refunds of employee contributions[1]		(1,849,014)
7. Net change in total OPEB liability		6,837,609
8. Total OPEB liability – beginning		27,922,785
9. Total OPEB liability – ending	$	34,760,394
B. Plan fiduciary net position		
1. Contributions – employer[1]	$	231,952
2. Contributions – nonemployer contributing entities		0
3. Contributions – employee		0
4. Net investment income		5,078,141
5. Benefit payments, including refunds of employee contributions[1]		(1,849,014)
6. OPEB plan administrative expense		0
7. Other		0
8. Net change in plan fiduciary net position		3,461,079
9. Plan fiduciary net position – beginning		34,821,519
10. Plan fiduciary net position – ending	$	38,282,598
C. Net OPEB liability	$	(3,522,204)
D. Plan fiduciary net position as a percentage of the total OPEB liability		110.13 %
E. Covered-employee payroll[2]	$	6,927,120
F. Net OPEB liability as a percentage of covered-employee payroll		(50.85)%

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

a.	Explicit Benefit Payments	$ 1,737,661	(provided separately by the employer)
b.	Implicit Benefit Payments	111,353	
c.	Total Benefit Payments[1]	$ 1,849,014	

[1] *Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.*
[2] *Payroll separately provided by the employer.*

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

Fiscal year ending December 31,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total OPEB liability										
Service cost	$ 254,686	$ 237,752	$ 242,216	$ 340,228	$ 352,270	$ 420,296	$ 411,122	$ 479,878	$ 458,291	
Interest on the total OPEB liability	1,763,165	1,746,582	2,121,142	2,076,255	2,443,565	2,514,887	2,643,627	2,564,158	2,446,452	
Changes of benefit terms	0	0	0	0	0	0	0	0	623,336	
Difference between expected and actual experience	4,310,585	(43,075)	(7,530,215)	(75,393)	(8,134,105)	(456,892)	(5,767,513)	(174,627)	(116,301)	
Changes of assumptions	2,358,187	0	981,199	0	1,197,161	(667,375)	2,318,794	0	0	
Benefit payments, including refunds of employee contributions[1]	(1,849,014)	(1,540,175)	(1,608,968)	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)	
Net change in total OPEB liability	6,837,609	401,084	(5,794,626)	747,017	(5,554,628)	342,093	(1,960,903)	1,120,922	1,802,684	
Total OPEB liability - beginning	27,922,785	27,521,701	33,316,327	32,569,310	38,123,938	37,781,845	39,742,748	38,621,826	36,819,142	
Total OPEB liability - ending (a)	$ 34,760,394	$ 27,922,785	$ 27,521,701	$ 33,316,327	$ 32,569,310	$ 38,123,938	$ 37,781,845	$ 39,742,748	$ 38,621,826	
Plan fiduciary net position										
Employer contributions[1]	$ 231,952	$ 116,844	$ 133,519	$ 345,602	$ 356,508	$ 1,171,120	$ 1,254,016	$ 1,692,133	$ 2,149,330	
Nonemployer contributing entities contributions	0	0	0	0	0	0	0	0	0	
Employee contributions	0	0	0	0	0	0	0	0	420	
OPEB plan net investment income	5,078,141	3,155,134	3,878,001	(4,941,436)	2,970,811	3,811,860	4,566,866	(1,364,828)	3,480,640	
Benefit payments, including refunds of employee contributions[1]	(1,849,014)	(1,540,175)	(1,608,968)	(1,594,073)	(1,413,519)	(1,468,823)	(1,566,933)	(1,748,487)	(1,609,094)	
OPEB plan administrative expense[2]	0	0	0	0	0	0	(122,383)	(122,450)	(101,359)	
Other[4]	0	0	(49,898)	0	0	0	0	0	0	
Net change in plan fiduciary net position	3,461,079	1,731,803	(2,352,654)	(6,189,907)	1,913,800	3,514,157	4,131,566	(1,543,632)	3,919,937	
Plan fiduciary net position - beginning	34,821,519	33,089,716	30,737,062	36,926,969	35,013,169	31,499,012	27,368,175	28,911,807	24,991,870	
Plan fiduciary net position - ending (b)	$ 38,282,598	$ 34,821,519	$ 33,089,716	$ 30,737,062	$ 36,926,969	$ 35,013,169	$ 31,499,741	$ 27,368,175	$ 28,911,807	
Net OPEB liability - ending (a) - (b)	$ (3,522,204)	$ (6,898,734)	$ (5,568,015)	$ 2,579,265	$ (4,357,659)	$ 3,110,769	$ 6,282,833	$ 12,374,573	$ 9,710,019	
Plan fiduciary net position as a percentage of total OPEB liability	110.13 %	124.71 %	120.23 %	92.26 %	113.38 %	91.84 %	83.37 %	68.86 %	74.86 %	
Covered-employee payroll[3]	$ 6,927,120	$ 7,219,833	$ 7,004,281	$ 7,633,908	$ 8,606,040	$ 8,914,232	$ 8,981,404	$ 9,013,973	$ 8,866,219	
Net OPEB liability as a percentage of covered-employee payroll	(50.85)%	(95.55)%	(79.49)%	33.79 %	(50.63)%	34.90 %	69.95 %	137.28 %	109.52 %	

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

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

[3] *Payroll separately provided by the employer.*

[4] *In 2023, includes the difference between the reported Beginning of Year Net Position and the prior year's reported End of Year Net Position, as an audit adjustment was made after the completion of the 12/31/2022 GASB Statement Nos. 74 and 75 report.*

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[1]	Net OPEB Liability as a % of Covered Payroll
2016						
2017	$ 38,621,826	$ 28,911,807	$ 9,710,019	74.86 %	$ 8,866,219	109.52 %
2018	39,742,748	27,368,175	12,374,573	68.86 %	9,013,973	137.28 %
2019	37,781,845	31,499,741	6,282,104	83.37 %	8,981,404	69.95 %
2020	38,123,938	35,013,169	3,110,769	91.84 %	8,914,232	34.90 %
2021	32,569,310	36,926,969	(4,357,659)	113.38 %	8,606,040	(50.63)%
2022	33,316,327	30,737,062	2,579,265	92.26 %	7,633,908	33.79 %
2023	27,521,701	33,089,716	(5,568,015)	120.23 %	7,004,281	(79.49)%
2024	27,922,785	34,821,519	(6,898,734)	124.71 %	7,219,833	(95.55)%
2025	34,760,394	38,282,598	(3,522,204)	110.13 %	6,927,120	(50.85)%

[1] *Payroll separately provided by the employer.*

Schedule of Contributions Multiyear

FY Ending December 31,	Actuarially Determined Contribution	Actual Contribution[1]	Contribution Deficiency (Excess)	Covered Payroll[2]	Actual Contribution as a % of Covered Payroll
2016					
2017	$ 1,415,660	$ 2,149,330	$ (733,670)	$ 8,866,219	24.24 %
2018	1,395,565	1,692,133	(296,568)	9,013,973	18.77 %
2019	1,086,078	1,254,016	(167,938)	8,981,404	13.96 %
2020	1,060,774	1,171,120	(110,346)	8,914,232	13.14 %
2021	248,174	356,508	(108,334)	8,606,040	4.14 %
2022	216,310	345,602	(129,292)	7,633,908	4.53 %
2023	0	133,519	(133,519)	7,004,281	1.91 %
2024	0	116,844	(116,844)	7,219,833	1.62 %
2025	120,599	231,952	(111,353)	6,927,120	3.35 %

[1] *Includes an adjustment for any implicit rate subsidy present in the pre-65 rates.*
[2] *Payroll separately provided by the employer.*

Notes to Schedule of Contributions

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending December 31, 2025*:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Dollar
Remaining Amortization Period	16.75 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: 7.75% trend for the first year, gradually decreasing to 3.50% in year 15 Post-65: 6.50% trend for the first year, gradually decreasing to 3.50% in year 15
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, 2024 Retiree Health Care Valuation.

** Based on valuation assumptions used in the December 31, 2024 actuarial valuation.*

Schedule of Investment Returns Multiyear

FY Ending December 31,	Annual Return[1]
2016	
2017	13.31 %
2018	(5.16)%
2019	16.85 %
2020	12.28 %
2021	8.65 %
2022	(13.38)%
2023	13.41 %
2024	9.91 %
2025	14.99 %

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

SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the OPEB plan's target asset allocation as of December 31, 2025, these best estimates of returns are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return[1]
S&P 500 Index	10.00 %	5.50 %
Extended Market Index	3.00 %	5.50 %
World Equity ex-U.S.	18.00 %	6.82 %
Emerging Markets Equity	3.00 %	7.17 %
U.S. All Cap Factor Equity	14.00 %	6.38 %
Core Fixed Income	25.00 %	4.04 %
Limited Duration Bonds	12.00 %	3.15 %
U.S. High Yield	4.00 %	5.32 %
Emerging Markets Debt	4.00 %	6.25 %
Dynamic Asset Allocation	4.00 %	7.82 %
Private Real Estate	3.00 %	4.80 %
Total	100.00 %	

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

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

Single Discount Rate

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

Summary of Membership Information[1,2]

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

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	182
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	79
Total Plan Members	261

[1] *As of the Actuarial Valuation Date. GRS does not have the membership counts as of December 31, 2025. Huron-Clinton Metropolitan Authority staff and auditors may decide that providing membership counts as of the valuation date is sufficient to meet the GASB disclosure requirements. Alternatively, the Authority Staff may decide to update the membership counts to be as of the Plan's fiscal year end.*

[2] *Includes 2 active members and 22 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

1% Decrease 5.50%	Current Single Discount Rate Assumption 6.50%	1% Increase 7.50%
$ 592,294	$ (3,522,204)	$ (6,976,454)

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

1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
$ (7,303,083)	$ (3,522,204)	$ 993,953

SECTION E

SUMMARY OF BENEFITS

Summary of Benefits

This report complements the actuarial valuation report prepared as of December 31, 2024, 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

DEVELOPMENT OF BASELINE CLAIMS COSTS

Development of Baseline Claims Costs

This report complements the actuarial valuation report prepared as of December 31, 2024, 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

SUMMARY OF PARTICIPANT DATA

Summary of Participant Data

This report complements the actuarial valuation report prepared as of December 31, 2024, 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

VALUATION METHODS AND ACTUARIAL ASSUMPTIONS

Valuation Methods and Actuarial Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2024, and information herein should be considered along with the information from that report, especially for additional discussions of the nature of actuarial calculations and for more information related to valuation methods and actuarial assumptions.

Miscellaneous and Technical Assumptions

This report complements the actuarial valuation report prepared as of December 31, 2024, 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, 2024 and a measurement date of December 31, 2025. The roll-forward procedure increases the December 31, 2024 actuarial accrued liability with normal cost and interest and decreases it with expected benefit payments.

SECTION I

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 4.83% (based on the weekly rate closest to but not later than the measurement date of The Bond Buyer "20-Bond GO Index"); 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	$ 259,677	$ (165,689)	$ 93,988
2	0	237,778	$ 18,662	256,440
3	0	215,910	$ (48,880)	167,030
4	0	195,909	$ (75,373)	120,536
5	0	177,381	$ (75,373)	102,008
6	0	157,959	$ (75,373)	82,586
7	0	139,270	$ (75,373)	63,897
8	0	120,929	$ (75,373)	45,556
9	0	103,978	$ (75,373)	28,605
10	0	88,638	$ (75,373)	13,265
11	0	73,844	$ (73,844)	0
12	0	60,425	$ (60,425)	0
13	0	48,890	$ (48,890)	0
14	0	38,731	$ (38,731)	0
15	0	30,118	$ (30,118)	0
16	0	22,696	$ (22,696)	0
17	0	16,635	$ (16,635)	0
18	0	11,948	$ (11,948)	0
19	0	8,541	$ (8,541)	0
20	0	5,991	$ (5,991)	0
21	0	4,084	$ (4,084)	0
22	0	2,693	$ (2,693)	0
23	0	1,764	$ (1,764)	0
24	0	1,091	$ (1,091)	0
25	0	628	$ (628)	0
26	0	325	$ (325)	0
27	0	152	$ (152)	0
28	0	93	$ (93)	0
29	0	54	$ (54)	0
30	0	34	$ (34)	0
31	0	17	$ (17)	0
32	0	0	$ 0	0
33	0	0	$ 0	0
34	0	0	$ 0	0
35	0	0	$ 0	0
36	0	0	$ 0	0
37	0	0	$ 0	0
38	0	0	$ 0	0
39	0	0	$ 0	0
40	0	0	$ 0	0
41	0	0	$ 0	0
42	0	0	$ 0	0
43	0	0	$ 0	0
44	0	0	$ 0	0
45	0	0	$ 0	0
46	0	0	$ 0	0
47	0	0	$ 0	0
48	0	0	$ 0	0
49	0	0	$ 0	0
50	0	0	$ 0	0

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	$ 38,282,598	$ 93,988	$ 1,893,405	$ 2,430,808	$ 38,913,989
2	38,913,989	256,440	1,985,019	2,474,115	39,659,524
3	39,659,524	167,030	2,112,327	2,515,642	40,229,870
4	40,229,870	120,536	2,211,049	2,548,069	40,687,426
5	40,687,426	102,008	2,335,652	2,573,232	41,027,014
6	41,027,014	82,586	2,473,530	2,590,274	41,226,344
7	41,226,344	63,897	2,624,201	2,597,812	41,263,852
8	41,263,852	45,556	2,750,154	2,595,635	41,154,889
9	41,154,889	28,605	2,809,148	2,586,123	40,960,467
10	40,960,467	13,265	2,913,501	2,569,657	40,629,888
11	40,629,888	0	2,987,067	2,545,391	40,188,212
12	40,188,212	0	3,010,998	2,515,917	39,693,131
13	39,693,131	0	3,022,301	2,483,375	39,154,205
14	39,154,205	0	3,002,860	2,448,967	38,600,311
15	38,600,311	0	2,994,957	2,413,216	38,018,571
16	38,018,571	0	2,978,863	2,375,918	37,415,626
17	37,415,626	0	2,894,110	2,339,438	36,860,954
18	36,860,954	0	2,845,249	2,304,947	36,320,652
19	36,320,652	0	2,814,600	2,270,808	35,776,860
20	35,776,860	0	2,760,428	2,237,194	35,253,626
21	35,253,626	0	2,694,828	2,205,283	34,764,081
22	34,764,081	0	2,633,129	2,175,436	34,306,387
23	34,306,387	0	2,576,096	2,147,510	33,877,801
24	33,877,801	0	2,502,986	2,121,991	33,496,806
25	33,496,806	0	2,429,916	2,099,563	33,166,453
26	33,166,453	0	2,345,947	2,080,776	32,901,282
27	32,901,282	0	2,252,456	2,066,531	32,715,357
28	32,715,357	0	2,169,413	2,057,102	32,603,047
29	32,603,047	0	2,075,303	2,052,812	32,580,556
30	32,580,556	0	1,976,961	2,054,496	32,658,092
31	32,658,092	0	1,883,225	2,062,535	32,837,401
32	32,837,401	0	1,787,657	2,077,247	33,126,991
33	33,126,991	0	1,690,913	2,099,165	33,535,243
34	33,535,243	0	1,593,725	2,128,810	34,070,328
35	34,070,328	0	1,496,471	2,166,702	34,740,559
36	34,740,559	0	1,400,039	2,213,351	35,553,872
37	35,553,872	0	1,304,220	2,269,282	36,518,934
38	36,518,934	0	1,209,727	2,335,033	37,644,240
39	37,644,240	0	1,116,604	2,411,157	38,938,794
40	38,938,794	0	1,024,909	2,498,236	40,412,121
41	40,412,121	0	935,210	2,596,872	42,073,783
42	42,073,783	0	847,887	2,707,673	43,933,569
43	43,933,569	0	763,510	2,831,259	46,001,318
44	46,001,318	0	682,178	2,968,264	48,287,403
45	48,287,403	0	604,584	3,119,342	50,802,161
46	50,802,161	0	531,468	3,285,140	53,555,833
47	53,555,833	0	463,155	3,466,314	56,558,991
48	56,558,991	0	400,073	3,663,537	59,822,455
49	59,822,455	0	342,445	3,877,505	63,357,515
50	63,357,515	0	290,554	4,108,944	67,175,906

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	$ 67,175,906	$ 0	$ 244,652	$ 4,358,608	$ 71,289,861
52	71,289,861	0	203,986	4,627,316	75,713,191
53	75,713,191	0	168,319	4,915,973	80,460,845
54	80,460,845	0	137,621	5,225,553	85,548,777
55	85,548,777	0	111,466	5,557,105	90,994,416
56	90,994,416	0	89,307	5,911,780	96,816,890
57	96,816,890	0	70,706	6,290,836	103,037,019
58	103,037,019	0	55,364	6,695,635	109,677,290
59	109,677,290	0	42,891	7,127,652	116,762,051
60	116,762,051	0	32,836	7,588,483	124,317,698
61	124,317,698	0	24,849	8,079,855	132,372,704
62	132,372,704	0	18,519	8,603,633	140,957,819
63	140,957,819	0	13,642	9,161,822	150,105,999
64	150,105,999	0	9,960	9,756,571	159,852,611
65	159,852,611	0	7,162	10,390,191	170,235,639
66	170,235,639	0	5,065	11,065,155	181,295,728
67	181,295,728	0	3,517	11,784,110	193,076,321
68	193,076,321	0	2,395	12,549,884	205,623,811
69	205,623,811	0	1,596	13,365,497	218,987,712
70	218,987,712	0	1,040	14,234,168	233,220,840
71	233,220,840	0	661	15,159,333	248,379,512
72	248,379,512	0	409	16,144,655	264,523,757
73	264,523,757	0	247	17,194,036	281,717,547
74	281,717,547	0	145	18,311,636	300,029,038
75	300,029,038	0	83	19,501,885	319,530,840
76	319,530,840	0	46	20,769,503	340,300,297
77	340,300,297	0	25	22,119,519	362,419,791
78	362,419,791	0	13	23,557,286	385,977,063
79	385,977,063	0	7	25,088,509	411,065,565
80	411,065,565	0	3	26,719,262	437,784,824
81	437,784,824	0	2	28,456,013	466,240,835
82	466,240,835	0	1	30,305,654	496,546,489
83	496,546,489	0	0	32,275,522	528,822,010
84	528,822,010	0	0	34,373,431	563,195,441
85	563,195,441	0	0	36,607,704	599,803,144
86	599,803,144	0	0	38,987,204	638,790,349
87	638,790,349	0	0	41,521,373	680,311,721
88	680,311,721	0	0	44,220,262	724,531,983
89	724,531,983	0	0	47,094,579	771,626,562
90	771,626,562	0	0	50,155,727	821,782,289
91	821,782,289	0	0	53,415,849	875,198,138
92	875,198,138	0	0	56,887,879	932,086,016
93	932,086,016	0	0	60,585,591	992,671,608
94	992,671,608	0	0	64,523,654	1,057,195,262
95	1,057,195,262	0	0	68,717,692	1,125,912,954
96	1,125,912,954	0	0	73,184,342	1,199,097,296
97	1,199,097,296	0	0	77,941,324	1,277,038,620
98	1,277,038,620	0	0	83,007,510	1,360,046,131
99	1,360,046,131	0	0	88,402,998	1,448,449,129
100	1,448,449,129	0	0	94,149,193	1,542,598,323

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

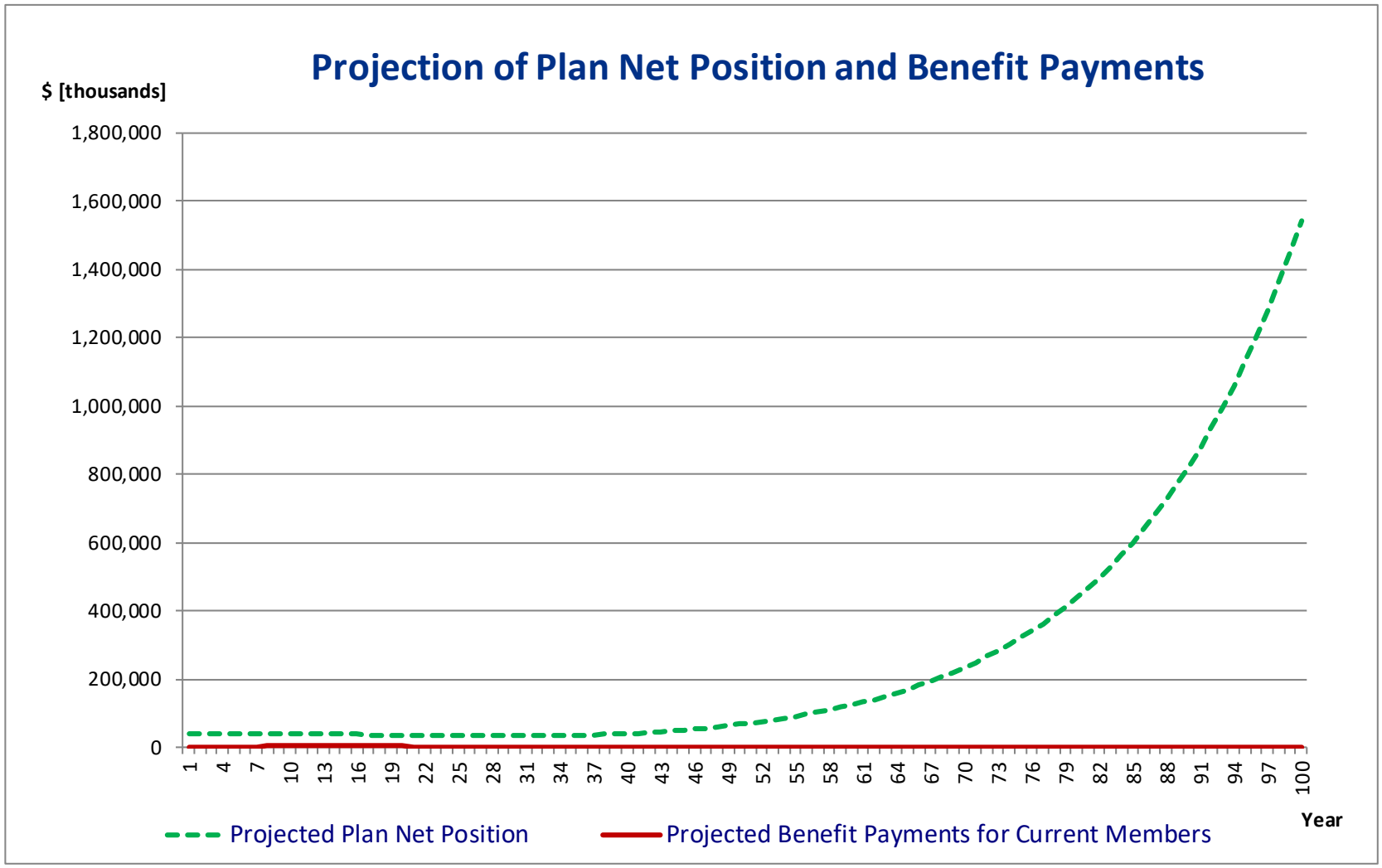
Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+SDR)^(a-.5)
1	$ 38,282,598	$ 1,893,405	$ 1,893,405	$ 0	$ 1,834,716	$ 0	$ 1,834,716
2	38,913,989	1,985,019	1,985,019	0	1,806,094	0	1,806,094
3	39,659,524	2,112,327	2,112,327	0	1,804,626	0	1,804,626
4	40,229,870	2,211,049	2,211,049	0	1,773,678	0	1,773,678
5	40,687,426	2,335,652	2,335,652	0	1,759,280	0	1,759,280
6	41,027,014	2,473,530	2,473,530	0	1,749,421	0	1,749,421
7	41,226,344	2,624,201	2,624,201	0	1,742,708	0	1,742,708
8	41,263,852	2,750,154	2,750,154	0	1,714,885	0	1,714,885
9	41,154,889	2,809,148	2,809,148	0	1,644,762	0	1,644,762
10	40,960,467	2,913,501	2,913,501	0	1,601,747	0	1,601,747
11	40,629,888	2,987,067	2,987,067	0	1,541,963	0	1,541,963
12	40,188,212	3,010,998	3,010,998	0	1,459,453	0	1,459,453
13	39,693,131	3,022,301	3,022,301	0	1,375,522	0	1,375,522
14	39,154,205	3,002,860	3,002,860	0	1,283,262	0	1,283,262
15	38,600,311	2,994,957	2,994,957	0	1,201,770	0	1,201,770
16	38,018,571	2,978,863	2,978,863	0	1,122,359	0	1,122,359
17	37,415,626	2,894,110	2,894,110	0	1,023,874	0	1,023,874
18	36,860,954	2,845,249	2,845,249	0	945,153	0	945,153
19	36,320,652	2,814,600	2,814,600	0	877,908	0	877,908
20	35,776,860	2,760,428	2,760,428	0	808,461	0	808,461
21	35,253,626	2,694,828	2,694,828	0	741,078	0	741,078
22	34,764,081	2,633,129	2,633,129	0	679,917	0	679,917
23	34,306,387	2,576,096	2,576,096	0	624,591	0	624,591
24	33,877,801	2,502,986	2,502,986	0	569,826	0	569,826
25	33,496,806	2,429,916	2,429,916	0	519,429	0	519,429
26	33,166,453	2,345,947	2,345,947	0	470,872	0	470,872
27	32,901,282	2,252,456	2,252,456	0	424,514	0	424,514
28	32,715,357	2,169,413	2,169,413	0	383,909	0	383,909
29	32,603,047	2,075,303	2,075,303	0	344,840	0	344,840
30	32,580,556	1,976,961	1,976,961	0	308,450	0	308,450
31	32,658,092	1,883,225	1,883,225	0	275,892	0	275,892
32	32,837,401	1,787,657	1,787,657	0	245,907	0	245,907
33	33,126,991	1,690,913	1,690,913	0	218,403	0	218,403
34	33,535,243	1,593,725	1,593,725	0	193,287	0	193,287
35	34,070,328	1,496,471	1,496,471	0	170,415	0	170,415
36	34,740,559	1,400,039	1,400,039	0	149,702	0	149,702
37	35,553,872	1,304,220	1,304,220	0	130,945	0	130,945
38	36,518,934	1,209,727	1,209,727	0	114,045	0	114,045
39	37,644,240	1,116,604	1,116,604	0	98,841	0	98,841
40	38,938,794	1,024,909	1,024,909	0	85,187	0	85,187
41	40,412,121	935,210	935,210	0	72,988	0	72,988
42	42,073,783	847,887	847,887	0	62,134	0	62,134
43	43,933,569	763,510	763,510	0	52,536	0	52,536
44	46,001,318	682,178	682,178	0	44,075	0	44,075
45	48,287,403	604,584	604,584	0	36,677	0	36,677
46	50,802,161	531,468	531,468	0	30,274	0	30,274
47	53,555,833	463,155	463,155	0	24,772	0	24,772
48	56,558,991	400,073	400,073	0	20,092	0	20,092
49	59,822,455	342,445	342,445	0	16,149	0	16,149
50	63,357,515	290,554	290,554	0	12,865	0	12,865

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^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+SDR)^(a-.5)
51	$ 67,175,906	$ 244,652	$ 244,652	$ 0	$ 10,172	$ 0	$ 10,172
52	71,289,861	203,986	203,986	0	7,963	0	7,963
53	75,713,191	168,319	168,319	0	6,170	0	6,170
54	80,460,845	137,621	137,621	0	4,737	0	4,737
55	85,548,777	111,466	111,466	0	3,602	0	3,602
56	90,994,416	89,307	89,307	0	2,710	0	2,710
57	96,816,890	70,706	70,706	0	2,015	0	2,015
58	103,037,019	55,364	55,364	0	1,481	0	1,481
59	109,677,290	42,891	42,891	0	1,078	0	1,078
60	116,762,051	32,836	32,836	0	775	0	775
61	124,317,698	24,849	24,849	0	550	0	550
62	132,372,704	18,519	18,519	0	385	0	385
63	140,957,819	13,642	13,642	0	266	0	266
64	150,105,999	9,960	9,960	0	183	0	183
65	159,852,611	7,162	7,162	0	123	0	123
66	170,235,639	5,065	5,065	0	82	0	82
67	181,295,728	3,517	3,517	0	53	0	53
68	193,076,321	2,395	2,395	0	34	0	34
69	205,623,811	1,596	1,596	0	21	0	21
70	218,987,712	1,040	1,040	0	13	0	13
71	233,220,840	661	661	0	8	0	8
72	248,379,512	409	409	0	5	0	5
73	264,523,757	247	247	0	3	0	3
74	281,717,547	145	145	0	1	0	1
75	300,029,038	83	83	0	1	0	1
76	319,530,840	46	46	0	0	0	0
77	340,300,297	25	25	0	0	0	0
78	362,419,791	13	13	0	0	0	0
79	385,977,063	7	7	0	0	0	0
80	411,065,565	3	3	0	0	0	0
81	437,784,824	2	2	0	0	0	0
82	466,240,835	1	1	0	0	0	0
83	496,546,489	0	0	0	0	0	0
84	528,822,010	0	0	0	0	0	0
85	563,195,441	0	0	0	0	0	0
86	599,803,144	0	0	0	0	0	0
87	638,790,349	0	0	0	0	0	0
88	680,311,721	0	0	0	0	0	0
89	724,531,983	0	0	0	0	0	0
90	771,626,562	0	0	0	0	0	0
91	821,782,289	0	0	0	0	0	0
92	875,198,138	0	0	0	0	0	0
93	932,086,016	0	0	0	0	0	0
94	992,671,608	0	0	0	0	0	0
95	1,057,195,262	0	0	0	0	0	0
96	1,125,912,954	0	0	0	0	0	0
97	1,199,097,296	0	0	0	0	0	0
98	1,277,038,620	0	0	0	0	0	0
99	1,360,046,131	0	0	0	0	0	0
100	1,448,449,129	0	0	0	0	0	0
				Totals	$ 36,236,687	$ 0	$ 36,236,687

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
$ [thousands]
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1 4 7 10 13 16 19 22 25 28 31 34 37 40 43 46 49 52 55 58 61 64 67 70 73 76 79 82 85 88 91 94 97 100
Year
Projected Plan Net Position
Projected Benefit Payments for Current Members

SECTION J

MICHIGAN PUBLIC ACT 202

State Reporting Assumptions as of December 31, 2025

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 2025* memo dated March 4, 2025.

Uniform Assumption	PA 202	Valuation Assumption Used	Uniform Assumption Used
Investment Rate of Return Discount Rate[1]	Maximum of 7.00%	6.50%	6.50%
Salary Increase	Minimum of 3.65% or based on experience study within last 5 years	3.25% + Merit and longevity (based on experience study issued February 5, 2021)	3.25% + Merit and longevity (based on experience study issued February 5, 2021)
Mortality	A version of Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2021, or later if available, or based on an experience study within last 5 years	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)	A version of Pub-2010 with generational mortality improvement using scale MP-2020 (based on experience study issued February 5, 2021)
Healthcare Inflation (for Medical and Drug)	Non-Medicare: Initial rate of 7.50% decreasing 0.25% per year to a 4.50% long-term rate Medicare: Initial rate of 5.75% decreasing 0.25% per year to a 4.50% long-term rate	Non-Medicare: Initial rate of 7.75% decreasing to a 3.50% long-term rate in year 15 Medicare: Initial rate of 6.50% decreasing to a 3.50% long-term rate in year 15	**Non-Medicare: Initial rate of 7.50% decreasing 0.25% per year to a 4.50% long-term rate** **Medicare: Initial rate of 5.75% decreasing 0.25% per year to a 4.50% long-term rate**
Amortization of the Unfunded Accrued Actuarial Liability: Period	Maximum Period of 24 Years	16.75 years[2]	16.75 years[2]
Method	Closed Plans: Level Dollar Open Plans: Level Percent of Payroll or Level Dollar	Level Dollar	Level Dollar
Type	Closed	Closed	Closed

[1] *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 7.00%; for periods in which projected pan assets are NOT sufficient to make projected benefit payments – maximum of 3.93%.*

[2] *For the fiscal year ending December 31, 2025.*

State Reporting
as of December 31, 2025

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

Line	Descriptive Information	
19	**Actuarial Assumptions**[1]	
20	Assumed Rate of Investment Return	6.50%
21	Enter discount rate	6.50%
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Dollar
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[2]	16.75
24	Is each division within the system closed to new employees?	Yes
25	Health care inflation assumption for the next year	See Below[3]
26	Health care inflation assumption - Long-Term Trend Rate	3.50%
27	**Uniform Assumptions**[2]	
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	$ 35,794,731
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	$ 34,298,683
30	Funded ratio using uniform assumptions	104.4%
31	Actuarially Determined Contribution (ADC) using uniform assumptions[4]	$ 143,271
32	All systems combined ADC/Governmental fund revenues	Auto[5]

[1] *Information on lines 20-26 can be found in the December 31, 2024 funding valuation report, dated May 6, 2025.*
[2] *Information on lines 28-32 is based on the Uniform Assumptions Used, listed on the prior page, as of the most recent actuarial valuation date, December 31, 2024.*
[3] *7.75% non-Medicare age; 6.50% Medicare age.*
[4] *For the fiscal year ending December 31, 2025.*
[5] *Automatically calculated by the State of Michigan Form 5572.*

SECTION K

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain (Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.
Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: 1. The benefit payments to be made while the OPEB plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

Glossary of Terms

Normal Cost

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

Other Postemployment Benefits (OPEB)

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

Real Rate of Return

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

Service Cost

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

Total OPEB Expense

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

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

Total OPEB Liability (TOL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Valuation Assets

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

To: Board of Commissioners
From: Shedreka Miller, Chief of Finance
Subject: Report – Monthly Financial Report
Date: May 11, 2026

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: Monthly Financial Report



HURON-CLINTON METROPARKS APRIL FINANCIAL RECAP

MAY 2026

Administrative Office
13000 High Ridge Drive
Brighton, MI 48814

HURON-CLINTON METROPARKS

METROPARKS.COM



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EXECUTIVE SUMMARY

APRIL 2026 FINANCIAL RESULTS

Tax revenue for 2026 is expected to increase by $1.8 million compared to last year. Year-to-date collections are lower than the prior year. It is expected that all revenue will be collected.



For the month of April 2026, operating revenue decreased by $215,602 or 10.5% compared to last year. The year-to-date park operating revenue of $4.4 million is $413,134 lower compared to 2025 and $519,028 lower compared to the 5-year average. No significant changes to administrative revenue took place during April.

Tolling revenue decreased for both daily and annual sales in comparison to 2025. April daily permit sales are 11.4% lower than in 2025. April annual permit sales are 10.6% lower than in 2025. Year-to-date tolling revenue is $189,027 or 7.1% lower than 2025 figures.

Tolling and golf are the largest contributors to park operating revenue in April 2026. Combined, tolling and golf made up 88% of park operating revenue. Tolling generated $925,875, and golf added an additional $695,987. All other park operating activities produced over $219,900.

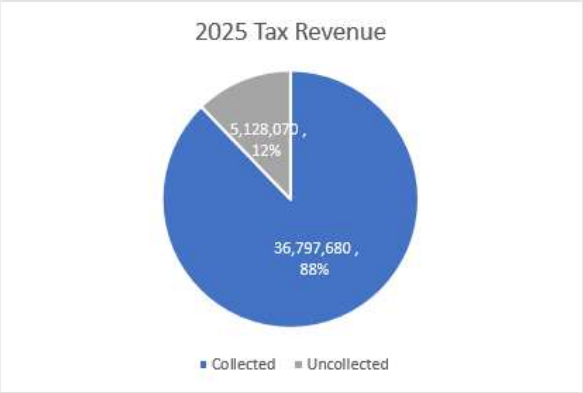
Overall, year-to-date general fund expenditures are $2.0 million or 7% lower compared to 2025.

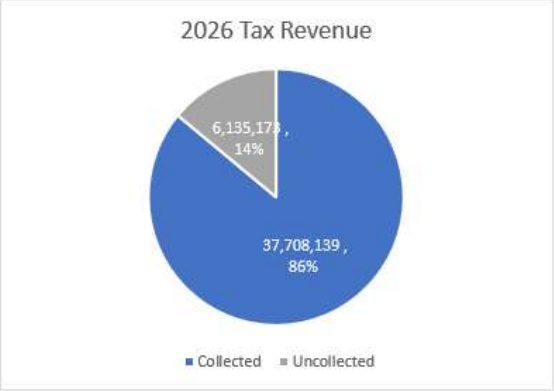
In summary, the Metroparks continue to be well positioned financially. Year-to-date revenues are lower than last year but are still strong. April revenues are lower than those of 2025 and the 5-year average, while expenditures continue to fall within the planned budget.

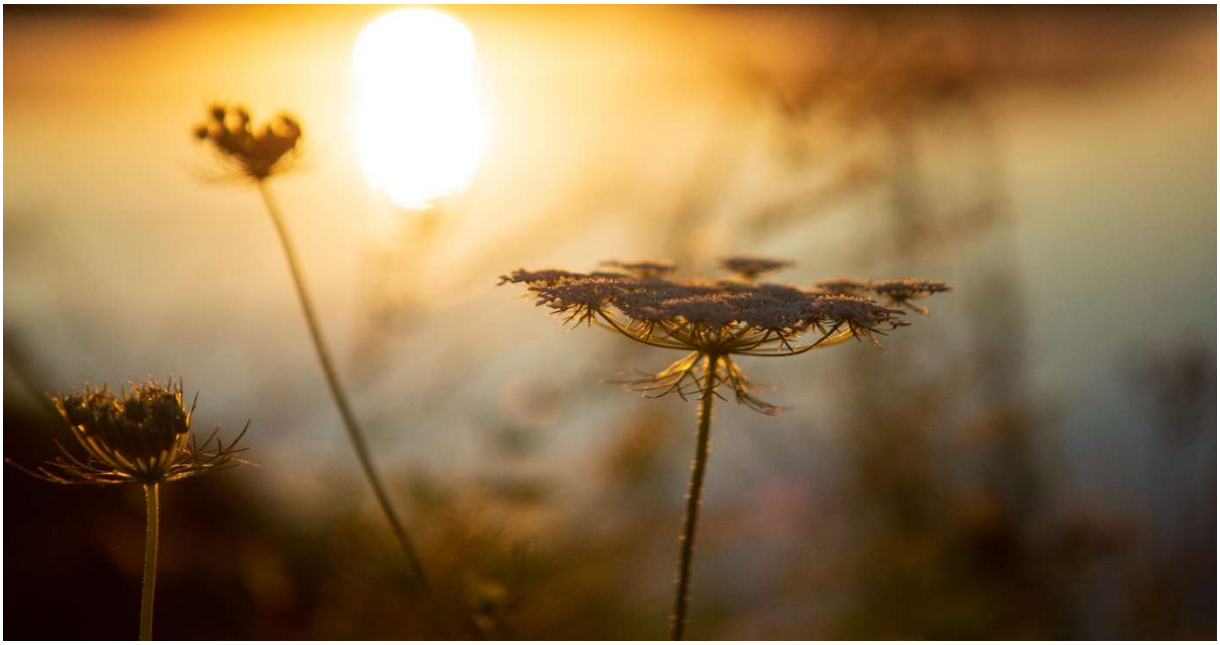
ADMINISTRATIVE REVENUE

Metroparks administrative revenue consists of all revenue sources that are not generated directly by park operations. Tax revenue accounts for the majority and is the single largest source of revenue for the Metroparks.

At the end of April, total tax revenue recognized by the Metroparks increased from 2025 by $1.8 million. The amount of revenue collected as of April month end is lower compared to 2025 April month end. In April 2025, we collected 88% of taxes owed, while in 2026 that amount was lower at 86%.





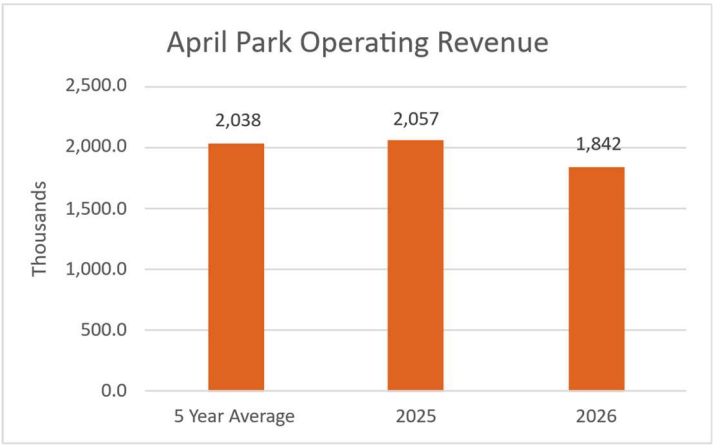


PARK OPERATING REVENUE

BY ACTIVITY

The parks generated $1.8 million in revenue during April 2026 compared to $2.0 million in 2025. The 5-year average for operating revenue was $2.0 million.

April park operating revenue decreased by $215,602 or 10.5% compared to 2025 and decreased by $196,551 or 9.6% compared to the 5-year average.

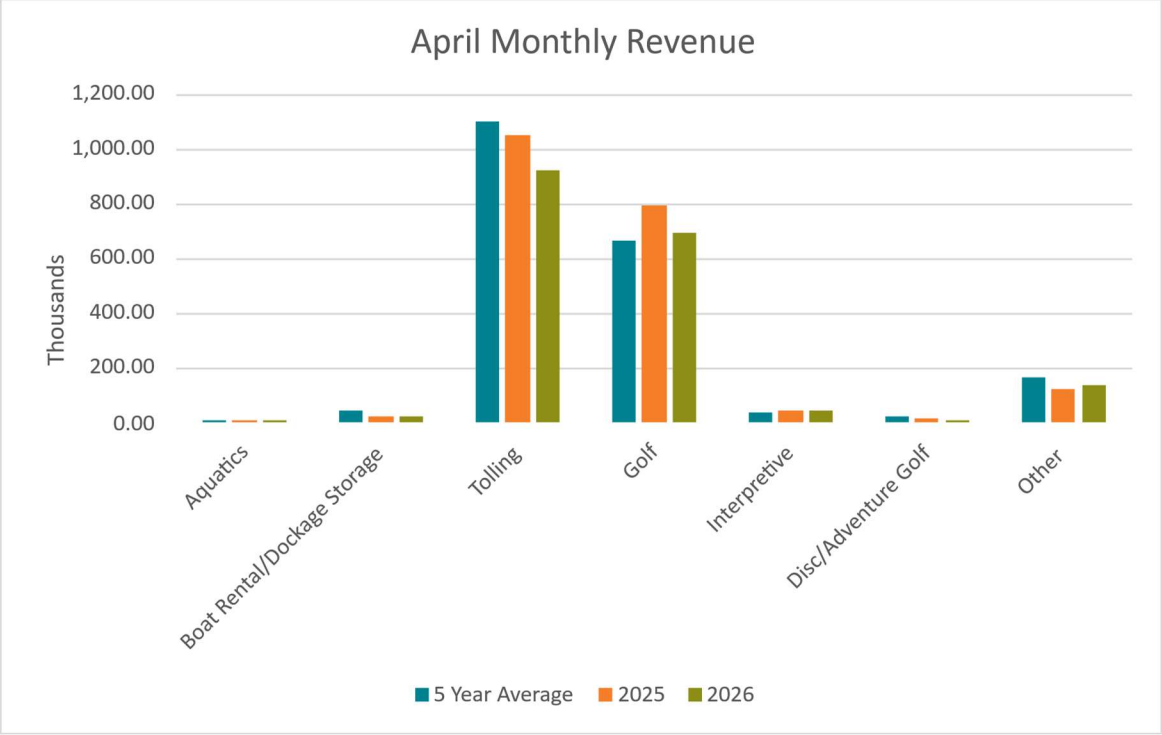




Breaking down park operating revenue by the activity, the most significant source of revenue is tolling. The $925,875 generated was lower than 2025 by $124,088 or 12% and lower than the 5-year average by $172,649 or 16%.

Golf and other revenue were the second and third largest sources of operating revenue for the month. The other category consists of special events, camping, shelter reservations, facility rentals, and any additional leases/rentals. Golf revenue was lower than 2025 by $98,562 or 12% and higher than the 5-year average by $27,113 or 4%. Other revenue was $13,112 or 10.7% higher than 2025 and $28,982 or 18% lower than the 5-year average.

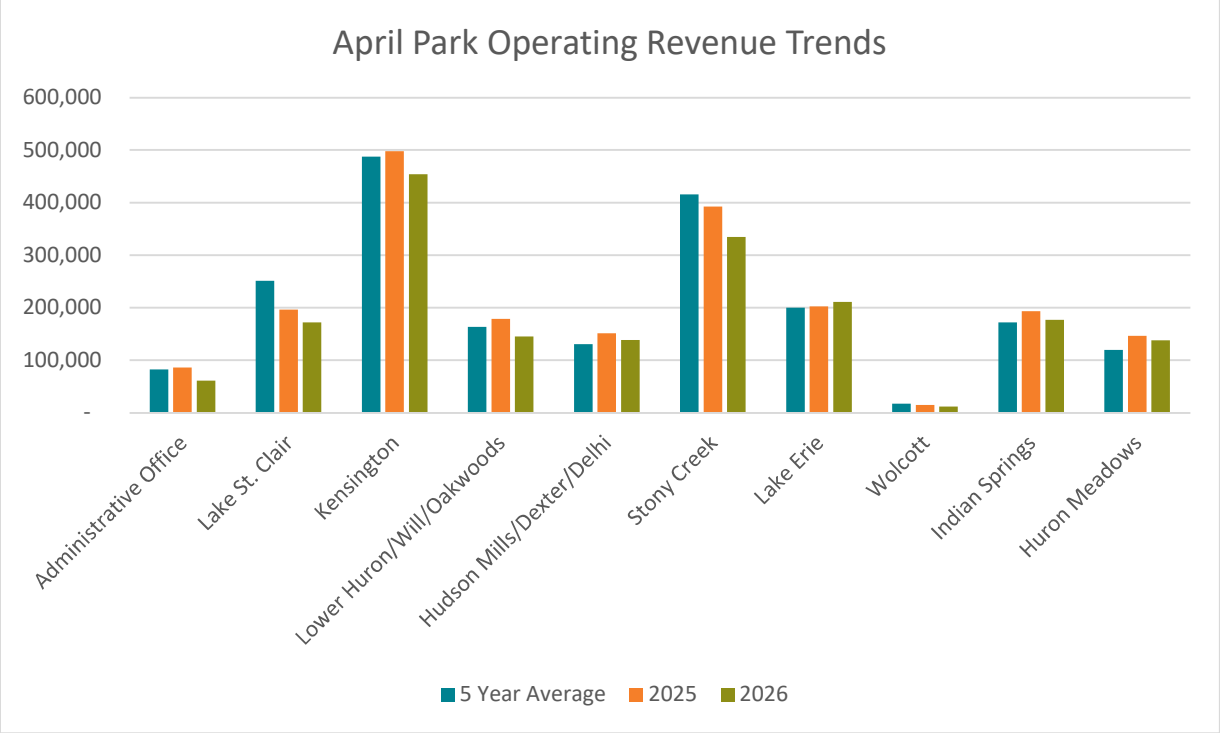
The average temperature for April 2026 remained flat with 2025. There were 3 days in April 2026 when the temperature reached 80 degrees or higher, compared to 3 days in April 2025. On the other hand, there were 10 additional rainy days in April 2026 compared to April 2025. Rainy weather could have contributed to the decrease in operating revenue for the month.



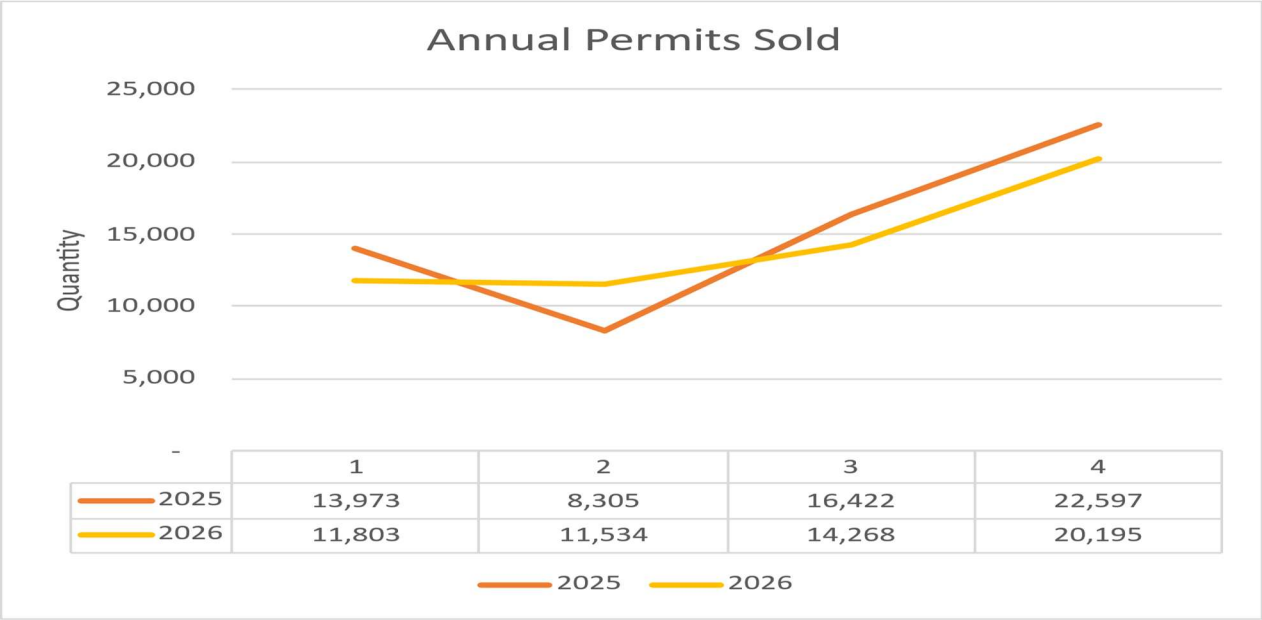
BY LOCATION

Kensington, Stony Creek, and Lake Erie generated the most revenue for April 2026. April operating revenue for Kensington, Stony Creek, and Lake Erie was $453,962, $334,766, and $211,098.

In the chart below, the variance between 2026 and 2025 figures range between an increase of $9,057 and a decrease of $57,358. The variance between 2026 and the 5-year average ranges between an increase of $18,638 and a decrease of $80,873. The changes are reflected in the chart below:

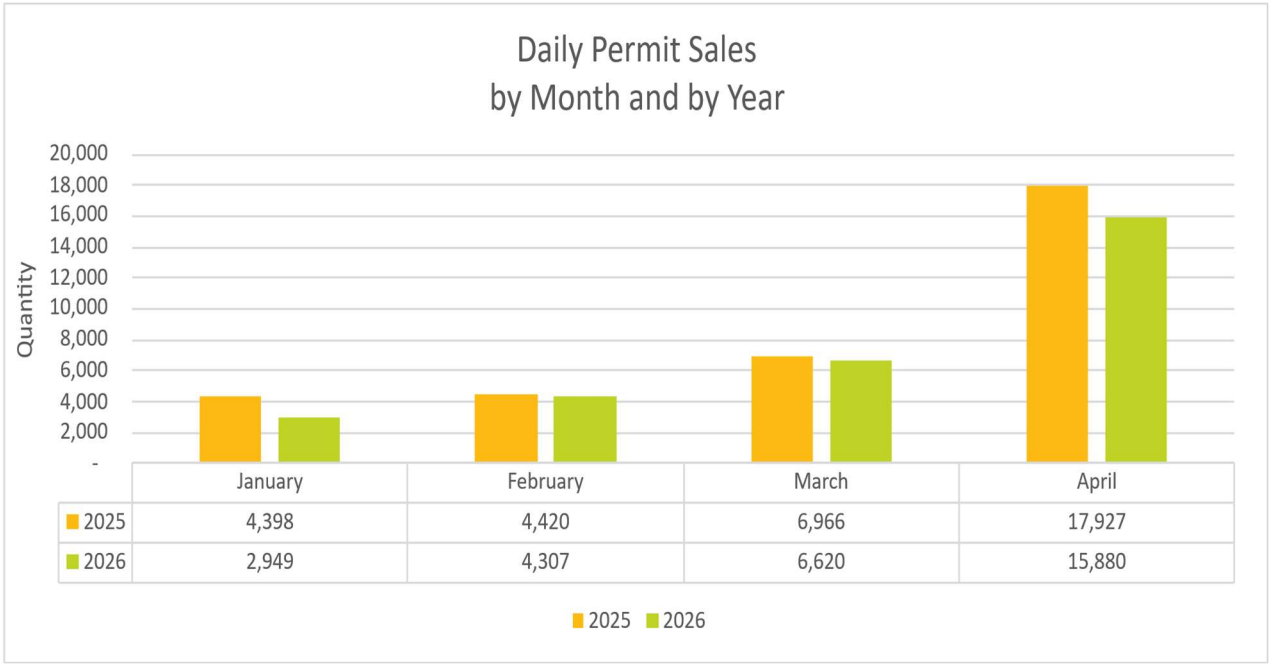


The following charts graphically represent the trends and shifts in annual and daily permit sales. Year-to-date annual permit sales for 2026 are down 5.7% from 2025. Annual permit sales for April 2026 decreased by 10.6% compared to 2025.



	1	2	3	4
2025	13,973	8,305	16,422	22,597
2026	11,803	11,534	14,268	20,195

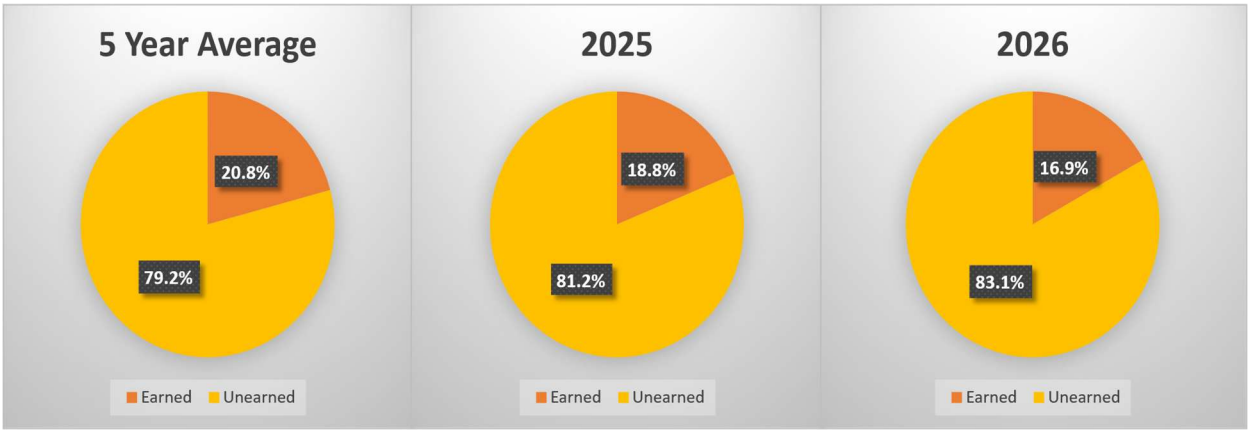
Daily permit sales in April decreased by 11.4% compared to 2025. Year-to-date daily permit sales for 2026 are 12% lower compared to 2025.



	January	February	March	April
2025	4,398	4,420	6,966	17,927
2026	2,949	4,307	6,620	15,880

Considering year-to-date revenue, the parks show a decrease in revenue compared to the prior year and 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 2026, we generated 16.9% of budgeted operating revenue. We were around 18.8% and 20.8% for 2025 and the 5-year average.

EXPENDITURES

ADMINISTRATIVE OFFICE

Overall, year-to-date Administrative Office expenditures are higher than 2025 by $173,696 or 4.7%.

MAJOR MAINTENANCE AND CAPITAL

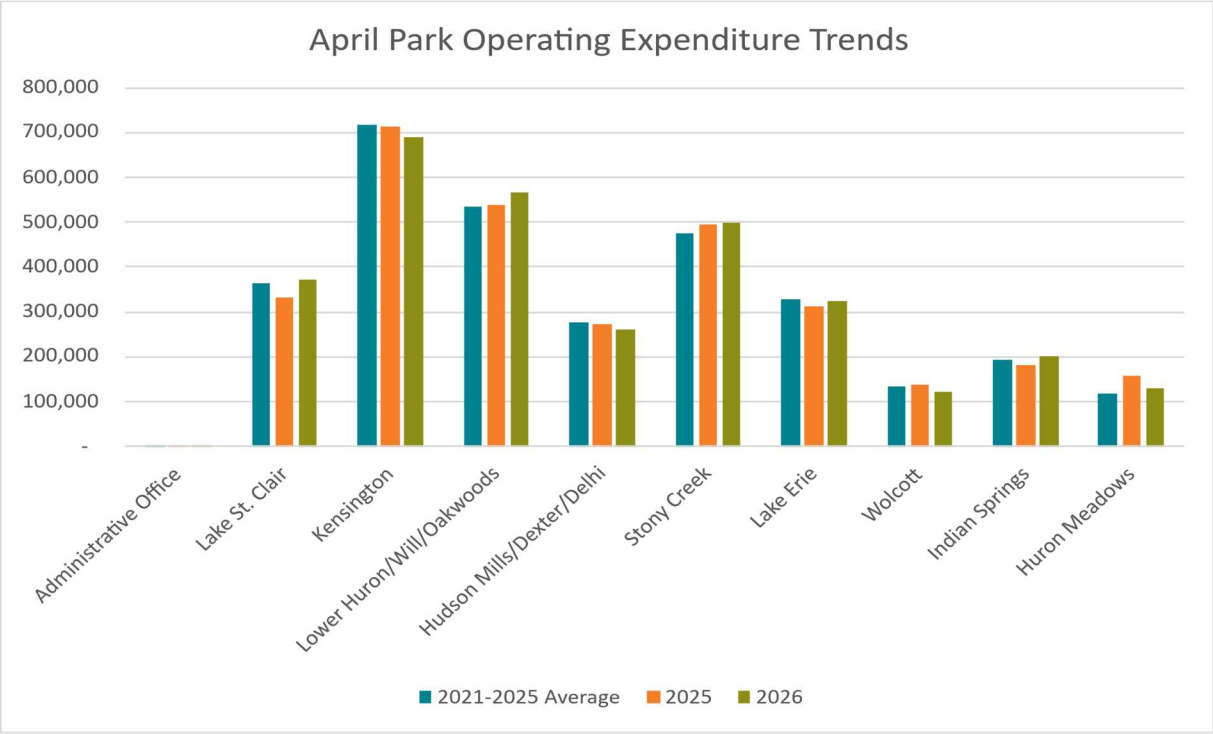
As of the end of April, 36% of major maintenance projects have been either received or contracted for. April payments for major maintenance totaled $0 or 0% of the annual major maintenance budget.

Approximately 79% percent of planned capital equipment and land acquisition purchases have been either paid for or encumbered. Payments during the month of April totaled $571,192.29 or 19.8% of the capital equipment and land acquisition budget.

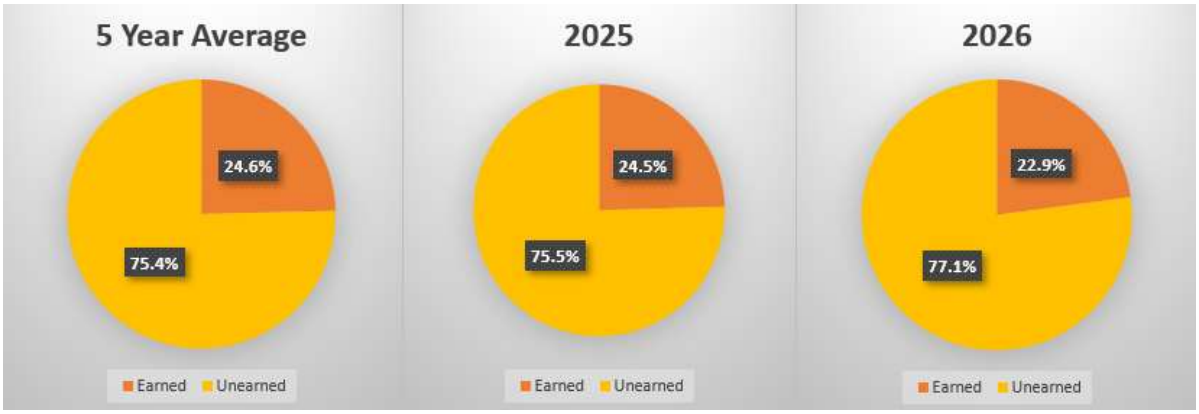
PARK OPERATIONS

Overall, year-to-date park operation expenditures are $177,255 or 1.6% lower than the 2025 year-to-date level. Changes in insurances make up 75% of the decrease. Chemical, equipment fuel, and utility expenses are being closely monitored to assess whether cost increases are occurring at an unsustainable rate. Compared to 2025, equipment fuel expenses are $1,402 lower, while chemical and utility expenses are $19,435 and $51,236 higher.

Looking at individual parks for the month of April, the variance in operating expenditures between 2026 and 2025 ranges between an increase of $39,542 and a decrease of $27,294.



At the end of April, we used 22.9% of the annual budget, the amount was 24.5% for 2025 and 24.6% for the 5-year average.



HURON-CLINTON METROPARKS

To: Board of Commissioners
From: Mike Henkel, Chief of Engineering Services
Project No: 502-24-708
Project Title: Administration/Concession Building Roof Replacement
Project Type: Capital Improvement
Location: Lake St. Clair Metropark
Date: May 6, 2026

Bids Opened: April 30, 2026

Action Requested: Motion to Approve
That the Board of Commissioners award contract No. 502-24-708 to the low responsive, responsible bidder, KJP Roofing and Sheet Metal, in the amount of $437,725.00 as recommended by Chief of Engineering Services Mike Henkel and Staff.

Fiscal Impact: The project is budgeted at $500,000.00 and is under budget in the amount of $62,275.00.

Scope of Work: Project will include the installation of new EPDM (ethylene propylene diene monomer) Work also includes removal of the existing roof, flashing, counter flashing, and the installation of insulation.

Background: The existing building has a flat roof system. The existing roof membrane was leaking and became unadhered from the substrate. An existing storm further damaged the roof. Currently sandbags are holding the roof in place until the replacement can be completed.

Contractor	City	Amount
KJP Roofing and Sheet Metal	Chesterfield	$437,725.00
VJM Design and Build Corporation	Waterford	$448,495.00
Newton Crane Roofing	Pontiac	$590,000.00
Bloom Roofing	Brighton	$672,806.00

Budget Amount for Contract Services and Administration	$500,000.00
Work Order Amount	
Contract Amount- KJP Roofing and Sheet Metal	$437,725.00
Contract Administration	$ 10,000.00
Total Proposed Work Order Amount	$447,725.00

This project was reported and publicly advertised in the following construction reporting outlets: Michigan Inter-governmental trade network, MITN; Construction Association of Michigan, Construction Connect, Washtenaw Contractors Association, Builders Exchange of Lansing and Central Michigan.

To: Board of Commissioners
From: Mike Henkel, Chief of Engineering Services
Project No: 512-23-249R
Project Change Order #5 Authorization- Wave Pool Renovation
Project Type: Capital Improvement
Location: Lake Erie Metropark, Wayne County

Date: May 6, 2026

Action Requested: Motion to Approve

That the Board of Commissioners **1)** approve a change order for Contract No. 512-23-249R in the amount of $ 78,248.77 **2)** transfer $78,248.77 from the AO Boiler Replacement project to cover the additional cost as recommended by Chief of Engineering Services Mike Henkel and Staff.

Fiscal Impact: Additional project cost $78,248.77. Of the total $57,726.11 is for pipe lining. $20,522.66 is to cover 8" gutter line repair, watermain saddle repair, concrete removal for pipe inspection and pipe flanges. The total cost of change orders to date $558,999.00 (rounded) The original contract bid price $7,998,000.00. Percentage of changes to original 7.0%. The AO Boiler replacement project will be deferred and rebudgeted to a later date. Currently we are expecting approximately $73,000.00 back in credit at the end of the project for dewatering that has not been needed thus far and carpet glue removal.

Scope of Work: The additional work includes lining of existing return 10" gravity pipes, and replacement of pipe flanges, concrete floor removal for pipe inspection, and repair to the supply waterline.

Background: The contractor and the engineering field staff have been pressure testing the existing piping on the supply and return lines for the pool. Replacements and repairs have continued along with retesting of the pipes and connections. The return lines have not passed the pressure test and the sections that are leaking are confined to pipe runs that are deeper and through the footing of the building. The return lines are gravity feed and are not under high pressure. However, the cost to excavate and replace the pipes would far exceed costs that can be accomplished by lining the pipes. The solution is a cost effect and long-term repair.

<u>Previous Approve Change order summary</u>:

Bulletin #1: Upsize recirculating pumps, foot valves, piping, and electrical to accommodate each pump being capable of providing recirculation flow.

Bulletin #2: Modifications to mechanical room demolition on floor, modify caisson demolition, modify caisson grate openings and connections, reroute filter backwash pipe, include new

butterfly valve, provide new 4” cold water piping from outside of building, install new 4” waterline from watermain

Bulletin #3 : Cleaning and televising drain lines, additional concrete removal to accommodate the pool drains in the deep end, corrected backwall coring and additional artificial turf.

Bulletin #4 : Repair and replacement of pipe flanges to the surge tank, concrete floor removal and replacement, concrete sump removal and replacement with fiberglass tank, associated piping and gasketed connections, and disposal of material

Previous Change Orders	Amount	
Bulletin #1	$46,922.00	
Bulletin #2	$211,419.00	
Bulletin #3	$78,114.90	
Bulletin #4	$144,294.24	
Total		$480,750.14

To: Board of Commissioners
From: Mike Henkel, Chief of Engineering Services
Subject: Proposal Kensington Golf Course Electrical Design Services
Location: Kensington Metropark
Date: May 6, 2026

Action Requested: Motion to Approve
That the Board of Commissioners approve the Proposal dated April 7, 2026, from Hubble, Roth and Clark, Inc., Inc. in the amount $44,400.00 as recommended by Chief of Engineering Services, Mike Henkel and staff.

Fiscal Impact: Funding is available in the engineering professional services account.

Background: The proposal is based on the rates and scope of work by the consultant based on the recently completed conversion of the Lake Erie cart barn. The design work will convert the existing golf cart storage building to support an electric fleet. Kensington golf course currently uses gas golf carts. The design effort is similar in scope that was previously approved for the Indian Springs, Willow and Lake Erie golf courses. Those three courses now have electric fleets in service. The work will address the electrical system upgrades needed to facilitate the charging of the carts, incorporate a backup generator connection, and provide a solar study for possible future inclusion. The solar study will look at the cost to benefits of a possible solar array for charging the fleet. In addition, electrical vehicle charging equipment will be incorporated into the electrical design.

Attachment: Hubble, Roth, and Clark proposal *

HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

MAILING: PO Box 824
Bloomfield Hills, MI 48303-0824
SHIPPING: 555 Hulet Drive
Bloomfield Hills, MI 48302-0360
PHONE: 248-454-6300
WEBSITE: hrcengr.com

April 7, 2026

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

Attn: Mr. Jason Kulongowski, P.E., Design Engineer

Re: Kensington Metropark Golf Course
Golf Cart Storage Building Electrical Upgrades

HRC Job No. 20260255

Dear Mr. Kulongowski:

Per our field visit on 3/27/26, HRC is pleased to present this proposal for electrical design services to prepare plans and specifications for the electrical renovations necessary to support the upgrade of Kensington Metropark's fleet of golf carts from gasoline engines to electric motors. The golf carts and associated chargers have been ordered and will be arriving later this year. This will require designing electrical service upgrades to the cart storage building as well as implementing a connection point for a portable generator.

HCMA also wishes to explore implementing renewable energy at the Metropark. HRC will perform a solar study to review the feasibility of adding solar panels on the cart storage roof to help offset some of the energy requirements of the electric carts. In addition, HCMA has requested a design for two dual-port Electric Vehicle charging stations in the parking lot.

HRC has previously worked with HCMA to complete similar upgrades at Indian Springs, Willow, and Lake Erie Metroparks.

Scope of Services

We have broken up the scope of services into separate tasks for each of the electric cart service upgrades, solar study, and Electric Vehicle charging station design.

Task 1 – Electric Cart Service Upgrades

Design

- Perform kickoff meeting with HCMA to discuss project goals, schedule, information needed.
- Field visit to review existing conditions, building loads, and locations of equipment.
- Review the existing service from DTE Energy to determine if the supply is adequate for the additional electrical load. HRC will contact and discuss with DTE should a transformer upgrade be necessary.
- Prepare electrical design plans and specifications for the necessary upgrades to the power distribution system at the cart storage building, as well as the design of the power distribution system to the cart chargers.
- Provide provisions for a portable generator connection to feed the cart storage building.
- Prepare technical specifications and assist HCMA in revising contract "front-end" specifications as necessary for this project.
- Provide design deliverable for review at the 90% and 100% levels of completion. Deliverable will include plans, specifications, and a construction cost estimate.
- Following acceptance of the 100% set of plans and specifications, HRC will prepare the Bid Set of plans and specifications for HCMA.

Bidding Assistance

It is our understanding that HCMA will administer the bidding and procurement process, including any required public notifications, bid openings, and board recommendation letters and meetings. HRC proposes to provide limited bidding assistance inclusive of the following:

- Attendance at Pre-Bid meeting.
- Provide responses to Contractor Requests for Information (RFIs).
- Issue Addenda to the plans and specifications as necessary.

Construction Administration

It is our understanding that HCMA will provide construction layout, observation/inspection, and application for payment/waiver reviews/approvals. HRC proposes to provide limited construction assistance inclusive of the following:

- Attend the onsite Pre-Construction Meeting.
- Review Construction submittals/maintain submittal logs.
- Respond to Requests for Information (RFIs).
- Issue Bulletins/Change Orders as necessary.
- As needed site reviews, Create project punchlist.

Task 2 – Solar Study for Cart Storage Building

HRC proposes to perform the following as a part of the solar study for the cart storage building:

- Review 12-months of DTE Energy utility bills
- Layout solar panels on roof and calculate approximate energy produced.
- Review available tax credits/rebates.
- Prepare report, cost estimate, and calculate return on investment of solar panel addition.

Task 3 –Electric Vehicle Charging Equipment

HRC proposes to perform the following electric vehicle charging station design:

- Designate (4) spaces for Electric Vehicle (EV) charging stations, as directed by HCMA.
- Specify (2) dual-port EV Charging Stations.
- Design charging station foundation, conduit, and circuits necessary to supply two dual-port EV Chargers.
- Modifications to parking lot striping and sidewalk to accommodate new chargers in location as directed by HCMA.
- Limited Bidding and Construction Administration as part of Task 1.

Budget

HRC proposes the following budgets for each task:

- Task 1 – Cart Storage Building Service Upgrades. HRC will provide the above scope of services on a time and materials basis, not-to-exceed **$28,800** in accordance with our current rate table with HCMA (attached). See following breakdown:

	Estimated Hours	**Estimated Cost**
Design:	142	$18,900
Bidding Assistance:	16	$2,400
Construction Administration:	40	$6,000
Project Startup	10	$1,500
Total Task 1 (Not-to-Exceed):	**208**	**$28,800**

- Task 2 – Solar Study for Cart Storage Building. HRC will provide the above scope of services on a time and materials basis not to exceed **$8,200**, in accordance with our current rate table with HCMA.

	Estimated Hours	Estimated Cost
Solar Feasibility Study and Cost Estimates:	**54**	**$8,200**

- Task 3 – Electric Vehicle Charging Equipment. HRC will provide the above scope of services on a time and materials basis not to exceed **$7,400**, in accordance with our current rate table with HCMA.

	Estimated Hours	Estimated Cost
Design:	44	$6,000
Bidding/Construction Administration:	10	$1,400
Total Task 3 (Not-to-Exceed):	**54**	**$7,400**

Total Project Cost (Not-to-Exceed): **$44,400**

Project Plan/Schedule

- HRC is available to start immediately and schedule the kickoff meeting upon receiving the notice to proceed. We anticipate providing the 90% design submittal within 8 weeks of the kickoff meeting. Following the 90% review meeting, we anticipate providing the 100% design submittal within 3 weeks. Following receipt of final comments/acceptance on the design submittal, we will provide the Issued for Bid package within 1 week.
- The solar study and EV Charging Design will be implemented into the schedule accordingly, if approved, as needed. Our focus will be to complete the electric cart design in an expeditious manner.

Clarifications

- We intend to utilize the existing site plans and aerial data. Additional site survey is not included.
- Bidding assistance and construction administration is limited to the items listed in the scope of services. It is our understanding that HCMA staff engineers will oversee the work.
- Solar study does not include any design services. Should HCMA wish to proceed with a solar installation/design, HRC will provide a separate proposal at that time.
- We have not included the preparation of a site plan to include all site plan checklist requirements for the addition of the EV charging equipment in the parking lot.

We appreciate the opportunity to assist HCMA with this project. We will await your approval and acceptance to proceed with the project.

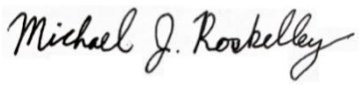
If you have any questions or require any additional information, please contact the undersigned.

Very truly yours,

HUBBELL, ROTH & CLARK, INC.



Roland N. Alix, PE
Principal/Vice President



Michael J. Roskelley, P.E
Associate

pc: HCMA; L. Martin, M. Henkel
HRC; File

Attachment – 2026 Rate Table

Accepted By:

Signature: _____

Written Name: _____

Title: _____

Dated: _____

Hubbell, Roth & Clark, Inc.

2026 Hourly Rate Schedule
Prepared for:

Huron Clinton Metropolitan Authority

Category	Billable Rates
Principal	150.00 - 227.00
Sr. Associate/Managing Engineer	180.00 - 227.00
Associate/Managing Engineer	149.00 - 186.00
Manager	136.00 - 185.00
Supervisor	132.00 - 163.00
Sr. Project Engineer/Architect/Surveyor	138.00 - 188.00
Project Engineer/Architect/Surveyor	135.00 - 141.00
Staff Engineer/Architect/Surveyor	125.00 - 133.00
Senior Project Analyst	124.00 - 171.00
Project Analyst	117.00 - 140.00
Staff Analyst	97.00 111.00
Graduate Analyst	79.00 - 104.00
Graduate Engineer/Architect I/II	99.00 - 127.00
Technical Specialist	120.00 - 129.00
Sr Designer	148.00 - 156.00
Designer	136.00 - 145.00
Cadd Technician	74.00 - 137.00
Sr. Survey Office Technician	87.00 - 129.00
Survey Party Chief	82.00 - 143.00
Survey - Field Technician	80.00 - 80.00
Project Representatives	99.00 - 165.00
Sr. Construction Observer	93.00 - 114.00
Construction Observer I/II	81.00 - 90.00
Construction - Office Technician	78.00 - 99.00
Testing Coordinator	103.00 - 103.00
Testing Technician	72.00 - 92.00
Administrative Support**	76.00 - 153.00

Wage rates shown above are for 2026. Rates will be increased an average of 3% in future years.

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.

Allowable Reimbursable expenses will be invoiced at our cost which is defined as the direct costs plus 5%.

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

HRC
HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

HURON-CLINTON METROPARKS MONTHLY STATISTICS **April, 2026**

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	29,490	34,014	34,460	-14%	$ 143,203	$ 165,765	$ 174,749	-18%
Wolcott Mill	3,600	5,244	4,647	-23%	$ 2,435	$ 6,318	$ 7,452	-67%
Stony Creek	40,054	44,242	44,939	-11%	$ 196,529	$ 225,520	$ 246,244	-20%
Indian Springs	7,715	8,412	8,619	-10%	$ 37,734	$ 51,733	$ 53,292	-29%
Kensington	60,191	63,520	70,659	-15%	$ 285,386	$ 313,177	$ 326,274	-13%
Huron Meadows	8,430	10,149	9,361	-10%	$ 4,634	$ 4,528	$ 4,385	6%
Hudson Mills	18,444	18,904	19,584	-6%	$ 44,189	$ 49,587	$ 50,055	-12%
Lower Huron/Willow/Oakwoods	49,591	48,326	46,607	6%	$ 58,787	$ 69,305	$ 75,292	-22%
Lake Erie	24,376	23,810	24,947	-2%	$ 99,648	$ 99,080	$ 108,889	-8%
Monthly TOTALS	**241,891**	**256,621**	**263,823**	-8%	**$ 872,545**	**$ 985,013**	**$ 1,046,633**	-17%

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	88,833	104,043	96,986	-8%	$ 411,686	$ 481,125	$ 440,656	-7%
Wolcott Mill	14,582	12,670	12,101	21%	$ 6,806	$ 9,265	$ 11,701	-42%
Stony Creek	104,633	111,071	115,734	-10%	$ 502,264	$ 555,946	$ 608,194	-17%
Indian Springs	16,871	18,173	18,824	-10%	$ 83,002	$ 102,285	$ 102,065	-19%
Kensington	169,442	188,740	192,253	-12%	$ 746,337	$ 764,638	$ 801,478	-7%
Huron Meadows	21,371	27,892	24,317	-12%	$ 42,095	$ 37,973	$ 31,747	33%
Hudson Mills	53,521	53,161	56,951	-6%	$ 134,520	$ 135,300	$ 139,239	-3%
Lower Huron/Willow/Oakwoods	149,142	139,768	143,516	4%	$ 162,132	$ 171,677	$ 174,657	-7%
Lake Erie	52,226	56,466	53,683	-3%	$ 215,101	$ 228,253	$ 229,379	-6%
Monthly TOTALS	**670,621**	**711,984**	**714,366**	-6%	**$ 2,303,943**	**$ 2,486,462**	**$ 2,539,116**	-9%

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	$ 165,239	$ 191,187	$ 218,489	-24%	$ 704,182	$ 682,031	$ 635,198	11%
Wolcott Mill	$ 6,594	$ 12,777	$ 13,183	-50%	$ 33,830	$ 42,161	$ 39,132	-14%
Stony Creek	$ 365,535	$ 474,902	$ 486,765	-25%	$ 827,436	$ 894,996	$ 942,120	-12%
Indian Springs	$ 173,652	$ 193,305	$ 187,666	-7%	$ 279,003	$ 302,264	$ 277,062	1%
Kensington	$ 449,952	$ 522,942	$ 516,266	-13%	$ 1,078,341	$ 1,168,857	$ 1,189,899	-9%
Huron Meadows	$ 136,717	$ 148,393	$ 138,833	-2%	$ 251,550	$ 260,624	$ 227,484	11%
Hudson Mills	$ 138,408	$ 143,306	$ 136,063	2%	$ 258,640	$ 265,667	$ 261,589	-1%
Lower Huron/Willow/Oakwoods	$ 137,332	$ 176,536	$ 171,777	-20%	$ 272,759	$ 311,481	$ 317,100	-14%
Lake Erie	$ 211,136	$ 202,044	$ 210,203	0%	$ 357,267	$ 374,972	$ 367,820	-3%
Y-T-D TOTALS	**$ 1,784,565**	**$ 2,065,391**	**$ 2,079,245**	-14%	**$ 4,063,008**	**$ 4,303,053**	**$ 4,257,404**	-5%

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	208,048	227,784	224,821	-7%	1,565,448	1,619,188	1,616,450	-3%
Western	261,205	287,966	292,346	-11%	1,867,534	1,997,412	1,956,034	-5%
Southern	201,368	196,234	197,199	2%	630,026	686,453	684,920	-8%

HURON-CLINTON METROPARKS MONTHLY STATISTICS **April, 2026**

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	2,621	3,247	3,378	-22%	$ 101,882	$ 122,282	$ 119,627	-15%
Indian Springs	3,135	3,504	3,455	-9%	$ 122,561	$ 131,826	$ 122,762	0%
Kensington	3,466	3,996	3,710	-7%	$ 118,363	$ 158,556	$ 133,907	-12%
Huron Meadows	3,749	3,834	3,857	-3%	$ 131,193	$ 142,330	$ 133,270	-2%
Hudson Mills	2,727	2,867	2,735	0%	$ 83,210	$ 82,350	$ 75,425	10%
Willow	1,359	3,023	2,554	-47%	$ 43,759	$ 93,571	$ 76,450	-43%
Lake Erie	2,819	2,750	2,611	8%	$ 92,272	$ 85,120	$ 80,642	14%
Total Regulation	19,876	23,221	22,300	-11%	$ 693,241	$ 816,034	$ 742,083	-7%
LSC Par 3	333	494	294	13%	$ 4,473	$ 3,837	$ 2,340	91%
LSC Foot Golf	8	10	13	-38%	$ -	$ 78	$ 113	-
Total Golf	**20,217**	**23,725**	**22,607**	-11%	**$ 697,715**	**$ 819,949**	**$ 744,537**	-6%

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	2,898	3,480	3,526	-18%	$ 113,336	$ 132,254	$ 125,020	-9%
Indian Springs	3,565	4,135	3,809	-6%	$ 136,362	$ 153,785	$ 135,531	1%
Kensington	3,641	4,509	4,320	-16%	$ 130,710	$ 176,224	$ 156,046	-16%
Huron Meadows	4,147	4,502	4,564	-9%	$ 146,372	$ 165,355	$ 159,697	-8%
Hudson Mills	3,060	3,357	3,109	-2%	$ 94,266	$ 97,045	$ 85,939	10%
Willow	1,359	3,153	2,991	-55%	$ 45,039	$ 97,470	$ 91,246	-51%
Lake Erie	3,137	3,577	3,302	-5%	$ 105,520	$ 110,774	$ 101,828	4%
Total Regulation	21,807	26,713	25,620	-15%	$ 771,606	$ 932,908	$ 855,306	-10%
LSC Par 3	333	494	294	13%	$ 4,473	$ 3,837	$ 2,340	91%
LSC Foot Golf	8	10	13	-38%	$ -	$ 78	$ 113	-
Total Golf	**22,148**	**27,217**	**25,927**	-15%	**$ 776,079**	**$ 936,823**	**$ 857,760**	-10%

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	-	$ 400	$ 1,800	$ 1,333	-70%
Lower Huron	0	0	0	-	$ -	$ -	$ -	-
Willow	0	0	0	-	$ -	$ -	$ -	-
Lake Erie	0	0	0	-	$ -	$ -	$ -	-
TOTALS	**0**	**0**	**0**	-	**$ 400**	**$ 1,800**	**$ 1,333**	-70%

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	-	$ 2,000	$ 2,800	$ 2,353	-15%
Lower Huron	0	0	0	-	$ -	$ -	$ -	-
Willow	0	0	0	-	$ -	$ -	$ -	-
Lake Erie	0	0	0	-	$ -	$ -	$ -	-
TOTALS	**0**	**0**	**0**	-	**$ 2,000**	**$ 2,800**	**$ 2,353**	-15%

HURON-CLINTON METROPARKS MONTHLY STATISTICS **April, 2026**

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
Lake St. Clair								
Welsh Center	2	4	4	-54%	$ 4,100	$ 4,400	$ 4,900	-16%
Shelters	37	63	57	-35%	$ 8,655	$ 13,048	$ 11,996	-28%
Boat Launches	146	328	278	-47%	$ -	$ -	$ -	-
Marina	0	0	0	-	$ -	$ -	$ 1,345	-
Mini-Golf	0	0	0	-	$ -	$ -	$ -	-
Stony Creek								
Disc Golf Daily	309	117	483	-36%	$ 998	$ 364	$ 1,554	-36%
Disc Golf Annual	8	24	27	-70%	$ 480	$ 1,440	$ 1,593	-70%
Total Disc Golf	317	141	510	-38%	$ 1,478	$ 1,804	$ 3,147	-53%
Shelters	60	62	66	-9%	$ 13,463	$ 13,988	$ 14,800	-9%
Boat Rental	0	0	0	-	$ -	$ -	$ -	-
Indian Springs								
Shelters	7	16	10	-30%	$ 1,300	$ 3,000	$ 1,808	-28%
Event Room	5	2	3	67%	$ 11,500	$ 5,800	$ 8,433	36%
Kensington								
Disc Golf Daily	1,131	2,135	2,202	-49%	$ 3,498	$ 6,381	$ 6,809	-49%
Disc Golf Annual	49	43	70	-30%	$ 2,900	$ 2,540	$ 4,073	-29%
Total Disc Golf	1,180	2,178	2,271	-48%	$ 6,398	$ 8,921	$ 10,883	-41%
Shelters	68	78	73	-7%	$ 13,887	$ 16,475	$ 15,446	-10%
Boat Rental	0	0	0	-	$ -	$ -	$ -	-
Huron Meadows								
Shelters	3	8	7	-55%	$ 800	$ 1,500	$ 1,133	-29%
Hudson Mills								
Disc Golf Daily	412	751	789	-48%	$ 1,236	$ 2,253	$ 2,366	-48%
Disc Golf Annual	23	36	30	-23%	$ 1,340	$ 2,120	$ 1,780	-25%
Total Disc Golf	435	787	819	-47%	$ 2,576	$ 4,373	$ 4,146	-38%
Shelters	25	24	18	36%	$ 5,100	$ 4,500	$ 3,433	49%
Canoe Rental	0	0	0	-	$ -	$ -	$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	42	0	24	77%	$ 126	$ -	$ 71	77%
Disc Golf Annual	5	0	1	400%	$ 300	$ -	$ 60	400%
Total Disc Golf	47	0	25	91%	$ 426	$ -	$ 131	225%
Shelters	53	45	50	5%	$ 11,575	$ 9,575	$ 10,692	8%
Lake Erie								
Shelters	9	6	7	23%	$ 2,000	$ 1,400	$ 1,600	25%
Boat Launches	3,895	3,709	3,796	3%	$ -	$ -	$ -	-
Marina	0	0	0	-	$ 15,026	$ 15,614	$ 19,488	-23%

HURON-CLINTON METROPARKS MONTHLY STATISTICS **April, 2026**

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
Lake St. Clair								
Welsh Center	21	12	19	13%	$ 37,000	$ 22,300	$ 26,167	41%
Shelters	131	137	146	-10%	$ 30,380	$ 34,185	$ 33,575	-10%
Boat Launches	191	334	318	-40%	$ -	$ -	$ -	-
Marina	1	0	0	200%	$ 5,000	$ 85	$ 1,373	264%
Mini-Golf	0	0	0	-	$ -	$ -	$ -	-
Stony Creek								
Disc Golf Daily	309	117	483	-36%	$ 998	$ 364	$ 1,554	-36%
Disc Annual	40	46	57	-30%	$ 2,400	$ 2,760	$ 3,413	-30%
Total Disc Golf	349	163	540	-35%	$ 3,398	$ 3,124	$ 4,967	-32%
Shelters	162	151	178	-9%	$ 36,211	$ 33,989	$ 40,192	-10%
Boat Rental	0	0	0	-	$ -	$ -	$ -	-
Boat Launches	88	164	136	-35%	$ -	$ -	$ -	-
Indian Springs								
Shelters	15	23	21	-30%	$ 2,700	$ 4,300	$ 3,608	-25%
Event Room	15	13	11	32%	$ 40,700	$ 35,200	$ 28,800	41%
Kensington								
Disc Golf Daily	2,013	3,159	3,125	-36%	$ 6,335	$ 9,532	$ 9,898	-36%
Disc Annual	150	147	168	-11%	$ 8,680	$ 8,620	$ 9,827	-12%
Total Disc Golf	2,163	3,306	3,293	-34%	$ 15,015	$ 18,152	$ 19,725	-24%
Shelters	194	186	195	-1%	$ 41,387	$ 39,250	$ 42,150	-2%
Boat Rental	0	0	0	-	$ -	$ -	$ -	-
Huron Meadows								
Shelters	11	14	13	-15%	$ 2,200	$ 2,400	$ 2,200	0%
Hudson Mills								
Disc Golf Daily	796	1,298	1,588	-50%	$ 2,388	$ 3,894	$ 4,765	-50%
Disc Annual	103	129	116	-11%	$ 5,900	$ 7,440	$ 6,693	-12%
Total Disc Golf	899	1,427	1,705	-47%	$ 8,288	$ 11,334	$ 11,458	-28%
Shelters	48	54	47	1%	$ 9,700	$ 10,000	$ 8,667	12%
Canoe Rental	0	0	0	-	$ -	$ -	$ -	-
Lower Huron / Willow / Oakwoods								
Disc Golf Daily	178	53	122	46%	$ 534	$ 159	$ 367	46%
Disc Annual	9	3	5	93%	$ 480	$ 120	$ 240	100%
Total Disc Golf	187	56	127	47%	$ 1,014	$ 279	$ 607	67%
LH Shelters	139	139	152	-9%	$ 30,025	$ 30,700	$ 31,825	-6%
Lake Erie								
Shelters	21	15	17	21%	$ 4,500	$ 3,300	$ 3,683	22%
Boat Launches	4,979	5,265	5,360	-7%	$ -	$ -	$ -	-
Marina	0	0	0	-	$ 26,688	$ 29,947	$ 31,675	-16%

INTERPRETIVE FACILITIES

PARK	Monthly Patrons Served (total program participants and non-program visitors)				YTD Patrons Served (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	17,731	17,557	18,395	-4%	40,655	39,163	42,084	-3%
Wolcott Mill	2,687	3,321	3,047	-12%	9,581	9,793	9,712	-1%
Wolcott Farm	6,476	8,059	7,031	-8%	14,072	15,062	14,651	-4%
Stony Creek	14,176	16,418	15,261	-7%	41,893	41,778	43,806	-4%
Eastern Mobile Center	3,746	3,140	3,620	3%	5,218	4,443	5,044	3%
Indian Springs	4,058	5,186	4,545	-11%	9,958	11,477	11,426	-13%
Kens NC	26,448	29,936	30,195	-12%	78,178	82,168	86,380	-9%
Kens Farm	14,481	22,372	21,031	-31%	53,171	58,055	58,801	-10%
Western Mobile Center	140	1,128	893	-84%	1,961	3,240	2,797	-30%
Hudson Mills	12,167	8,024	8,023	52%	31,056	24,677	23,211	34%
Oakwoods	14,534	13,031	14,285	2%	41,808	45,896	45,846	-9%
Lake Erie	17,224	14,814	16,511	4%	47,557	52,331	51,829	-8%
Southern Mobile Center	12,020	3,246	4,475	169%	8,751	7,593	9,435	-7%
Totals	145,888	146,232	147,312	-1%	383,859	395,676	405,022	-5%

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	$ 3,276	$ 3,059	$ 4,913	-33%	$ 14,916	$ 10,134	$ 11,408	31%
Wolcott Mill	$ 120	$ 173	$ -	-	$ 145	$ 374	$ 1,089	-87%
Wolcott Farm	$ (417)	$ 1,601	$ 3,066	-114%	$ 15,929	$ 18,260	$ 14,781	8%
FARM TOTAL	$ 683	$ 3,813	$ 6,224	-89%	$ 20,744	$ 26,357	$ 24,437	-15%
Stony Creek	$ 4,147	$ 3,114	$ 1,883	120%	$ 8,486	$ 15,183	$ 10,853	-22%
Eastern Mobile Center	$ 2,658	$ 2,625	$ 1,584	68%	$ 8,583	$ 7,257	$ 5,542	55%
Indian Springs	$ 557	$ 946	$ 1,372	-59%	$ 11,260	$ 6,678	$ 7,053	60%
Kens NC	$ 3,924	$ 3,823	$ 6,093	-36%	$ 13,566	$ 17,098	$ 18,423	-26%
Kens Farm	$ 3,281	$ 3,060	$ 3,921	-16%	$ 10,547	$ 28,213	$ 27,929	-62%
Wagon Rides	$ 560	$ 798	$ 1,515	-63%	$ 1,268	$ 2,434	$ 2,915	-56%
FARM TOTAL	$ 3,841	$ 4,138	$ 5,529	-31%	$ 11,820	$ 31,481	$ 31,336	-62%
Western Mobile Center	$ 792	$ 1,075	$ 563	41%	$ 4,517	$ 3,525	$ 3,924	15%
Hudson Mills	$ 2,170	$ 1,569	$ 2,310	-6%	$ 6,086	$ 7,290	$ 11,131	-45%
Oakwoods	$ 414	$ 951	$ 916	-55%	$ 3,302	$ 3,133	$ 2,994	10%
Lake Erie	$ 1,837	$ 830	$ 1,084	70%	$ 4,906	$ 2,568	$ 3,124	57%
Southern Mobile Center	$ -	$ 1,869	$ 2,053	-	$ 4,050	$ 5,499	$ 5,584	-27%
Totals	$ 24,419	$ 27,984	$ 33,136	-26%	$ 112,381	$ 136,577	$ 136,898	-18%

HURON-CLINTON METROPARKS MONTHLY STATISTICS **April, 2026**

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	62	2,548	77	2,249	-	-	3	312
Wolcott Mill	-	-	2	-	-	-	-	-
Wolcott Farm	90	1,728	68	2,428	4	1,055	6	1,230
Stony Creek	46	807	92	1,839	-	34	-	99
Eastern Mobile Center					25	3,503	29	2,998
Indian Springs	13	827	15	995	-	-	-	-
Kens NC	55	966	29	854	-	-	-	-
Kens Farm	30	504	83	2,032	-	-	-	-
Western Mobile Center					10	140	49	1,128
Hudson Mills	5	167	3	24	-	-	-	-
Oakwoods	11	149	20	559	6	175	6	212
Lake Erie	37	875	12	587	45	468	1	42
Southern Mobile Center					57	3,269	53	3,246
Totals	349	8,571	401	11,567	147	8,644	147	9,267

BREAKDOWN OF ATTENDANCE	OTHER VISITORS (Non-programs)	
	Current	Previous
Lake St Clair	15,183	14,996
Wolcott Mill	2,687	3,250
Wolcott Farm	3,693	4,401
Stony Creek	13,335	14,480
Indian Springs	3,231	4,191
Kens NC	25,482	29,082
Kens Farm	13,977	20,340
Hudson Mills	12,000	8,000
Oakwoods	14,210	12,260
Lake Erie	15,881	14,185
Totals	119,679	125,185

"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.