



CITY OF GROSSE POINTE WOODS

REGULAR CITY COUNCIL MEETING AGENDA

Monday, December 01, 2025 at 7:15 PM

*Robert E. Novitke Municipal Center - Council Chambers/Municipal Court,
20025 Mack Plaza, Grosse Pointe Woods, MI 48236
(313) 343-2440*

1. CALL TO ORDER

A. Administrative Memo: November 25, 2025

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. RECOGNITION OF COMMISSION MEMBERS

5. ACCEPTANCE OF AGENDA

6. CONSENT AGENDA

A. Appointment(s)

1. Appointments to Commissions and Boards

a) Memo 11/25/25 - Administrative Clerk Coyle

b) Biographical Sketches:

1) Michael Ellis - Planning Commission

2) John Schulte - Planning Commission

3) Jason Gaidis - Citizens' Recreation Commission

4) Ghassan Elia - Construction Board of Appeals

5) Christopher Stump - Board of Review (Alternate)

B. Approval of Minutes

1. Council 11/17/25

2. Zoning Board of Appeals 11/17/25

C. Items Received and Placed on File

1. Citizens' Recreation Commission 10/14/25 with recommendations

D. Financial Report(s)

1. FYE 2025 Audit Report - Plante Moran

a) Letter 11/07/25 - Plante Moran (Grosse Pointe Woods Audit)

b) Annual Comprehensive Financial Report FYE, June 30, 2025

c) Letter 11/07/25 - Plante Moran (Municipal Court Audit)

d) Financial Report (Municipal Court) with Supplementary Information FYE, June 30, 2025

*Please refer to the 12/01/25 Committee-of-the-Whole agenda item 4A.

cc: Council - 7
City Manager
City Attorney

Treasurer/Comptroller
City Clerk
Email Group/Media

Assistant City Manager
Post - 4

E. Bids/Proposals/Contracts

1. 2026 Commission Appreciation Reception
 - a) Memo 11/25/25 - Assistant City Manager Como
2. Purchase of Public Safety K9 Vehicle and Equipment - Budget Amendment
 - a) Memo 11/24/25 - Director of Public Safety Kosanke
 - b) Quote 10/14/25 - Berger Chevrolet, Inc.
 - c) Quote 176463 11/17/25 - Canfield Equipment Service, Inc.
 - d) Quote PRLV784 11/20/25 - CDW-G
 - e) Quote 11/21/25 - Majik Graphics
 - f) Quote - Dell Technologies
 - g) Quote 1615119322 11/20/25 - Midwest Public Safety (MPS)
 - h) Quote 3388797 11/14/25 - Motorola Solutions
3. MIDC Grant Agreement FY 2025-2026 and the Grosse Pointe Woods Indigent Defense/Independent Contractor Agreement for the Managed Assigned Counsel Coordinator Serving the 32F Municipal Court Agreement between the City and Michael P. Kavanaugh
 - a) Memo 11/24/25 - Assistant City Manager
 - b) Proposed MIDC Grant Agreement FY 2025-2026
 - c) Proposed Independent Contractor Agreement for the Managed Assigned Counsel Coordinator Serving the 32F Municipal Court
 - d) Certificate of Liability Insurance

F. Claims and Accounts

1. Rosati, Schultz, Joppich & Amtsbuechler, P.C. - Legal Services - Invoice No. 1084588 - October 2025 - 11/13/25 - \$6,868.80.
2. WCA Assessing - Assessing Services - Invoice No. 111425 - December 2025 - 11/14/25 - \$7,911.08.

7. NEW BUSINESS/PUBLIC COMMENT

We welcome comments from residents. If you wish to speak, please state your name and address. You will have a maximum of three (3) minutes to address the City Council. City Council members will listen to your concerns, but will not answer questions. If you have a question or need additional information, we will be happy to direct you to the appropriate person after the meeting. Thank you for your cooperation.

8. ADJOURNMENT

**Paul P. Antolin, MiPMC
City Clerk**

**IN ACCORDANCE WITH PUBLIC ACT 267 (OPEN MEETINGS ACT)
POSTED AND COPIES GIVEN TO NEWSPAPERS**

The City of Grosse Pointe Woods will provide necessary, reasonable auxiliary aids and services, such as signers for the hearing impaired, or audio tapes of printed materials being considered at the meeting to individuals with disabilities. All such requests must be made at least five days prior to a meeting. Individuals with disabilities requiring auxiliary aids or services should contact the City of Grosse

Pointe Woods by writing or call the City Clerk's office, 20025 Mack Plaza, Grosse Pointe Woods, MI 48236 (313) 343-2440 or Telecommunications Device for the Deaf (TDD) 313 343-9249

***** NOTE TO PETITIONERS: YOU, OR A REPRESENTATIVE, ARE REQUESTED TO BE IN ATTENDANCE AT THE MEETING SHOULD THE COUNCIL HAVE QUESTIONS REGARDING YOUR REQUEST. *****

OFFICE OF THE CITY MANAGER

Subject: Recommendations for the Rescheduled Council Meeting of December 1, 2025

- Item 1 **CALL TO ORDER**
Prerogative of the Mayor to call this meeting to order.
- Item 2 **ROLL CALL**
Prerogative of the Mayor to request a Roll Call from the City Clerk.
- Item 3 **PLEDGE OF ALLEGIANCE**
Prerogative of the Mayor to lead the City Council, Administration, and members of the audience in the Pledge of Allegiance.
- Item 4 **RECOGNITION OF COMMISSION MEMBERS**
Prerogative of the Mayor to request Commission Members in attendance at tonight's meeting to approach the podium and introduce themselves and the Commission on which they serve.
- Item 5 **ACCEPTANCE OF THE AGENDA**
Prerogative of the City Council that all items on tonight's agenda be received, placed on file, and taken in order of appearance.
- Item 6 **CONSENT AGENDA**
All items listed under the consent agenda are considered routine by the Council and will be enacted by one motion and a second. There will be no separate discussion of these items. If discussion of an item is required, it will be removed from the consent agenda and considered. One member may request that an item be removed and no second is required.

Prerogative of the City Council to approve all items (6A-6F) listed under the consent agenda as presented.

A. Appointment(s)

1. **Appointments to Commissions and Boards**
 - a) Memo 11/25/25 - Administrative Clerk Coyle
 - b) Biographical Sketches:
 - 1) Michael Ellis - Planning Commission
 - 2) John Schulte - Planning Commission
 - 3) Jason Gaidis - Citizens' Recreation Commission
 - 4) Ghassan Elia - Construction Board of Appeals
 - 5) Christopher Stump - Board of Review (Alternate)

B. Approval of Minutes

1. Council 11/17/25
2. Zoning Board of Appeals 11/17/25

C. Items Received and Placed on File

1. Citizens' Recreation Commission 10/14/25 with recommendations*

*Recommendation to approve Option 1 of AEW's presentation for new pickleball courts at Ghesquiere Park.

*Will pilot a Youth Advisory Committee under supervision of the Recreation Commission beginning January 2026.

D. Financial Report(s)

1. FYE 2025 Audit Report - Plante Moran
 - a) Letter 11/07/25 - Plante Moran (Grosse Pointe Woods Audit)
 - b) Annual Comprehensive Financial Report FYE, June 30, 2025
 - c) Letter 11/07/25 - Plante Moran (Municipal Court Audit)
 - d) Financial Report (Municipal Court) with Supplementary Information FYE, June 30, 2025

*Please refer to the 12/01/25 Committee-of-the-Whole agenda item 4A.

E. Bids/Proposals/Contracts

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 - d) Quote PRLV784 11/20/25 - CDW-G
 - e) Quote 11/21/25 - Majik Graphics
 - f) Quote - Dell Technologies
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 - d) Certificate of Liability Insurance

F. Claims and Accounts

1. Rosati, Schultz, Joppich & Amtsbuechler, P.C. - Legal Services - Invoice No. 1084588 - October 2025 - 11/13/25 - \$6,868.80.
2. WCA Assessing - Assessing Services - Invoice No. 111425 - December 2025 - 11/14/25 - \$7,911.08.

Item 7

NEW BUSINESS/PUBLIC COMMENT

Prerogative of the Mayor to ask if there is any New Business to come before the City Council from the City Council or Administration; and then, to ask members of the audience if there is any Public Comment to come before the City Council.

*Reiterate the 3-minute time limit and Public Comment Sign-up Sheet.

Item 8

ADJOURNMENT

Upon the conclusion of New Business/Public Comment with no further business to be conducted by the City Council, prerogative of the City Council to motion for adjournment of tonight's meeting.

Respectfully submitted,



Frank Schulte
City Manager

MEMO

TO: Paul Antolin
FROM: Elise Coyle
RE: Appointments to Commission and Boards
DATE: 11/25/25
Mayoral – shaded Council Appointment – unshaded

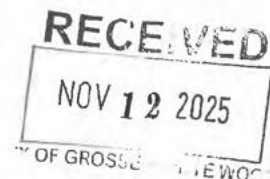
Commissions – Citizen Appointments					
Appointed by	Authority	Commission	Name	Address	Term Expiration
Mayor	Section 2-441a City Charter, 3-yr. staggered term, 9 members	Planning Commission	Michael Ellis	740 Anita, GPW	12/31/28
			John Schulte	611 Perrien Place, GPW	12/31/28
Council	By-Laws; 9 members, 3-yr staggered terms	Citizens' Recreation Commission	Jason Gaidis	1014 Hollywood, GPW	12/31/27

Boards – Citizen Appointments

Appointed by	Authority	Board	Name	Address	Term Expiration
Mayor	M.C.L. 125.1514, 3-7 members, 2-yr. staggered terms	Construction Board of Appeals	Ghassan Elian	568 Coventry, GPW	12/31/27
Council	MCL 211.29 Sec. 28 (2) (3), 3-yr. staggered terms	Board of Review – Alternate	Christopher Stump	1590 Fairholme, GPW	1/1/27



CITY OF GROSSE POINTE WOODS
20025 Mack Plaza
Grosse Pointe Woods, MI 48236



BIOGRAPHICAL SKETCH

✓ I am interested in making application to serve as a member on the following Board/Commission:

<input type="checkbox"/> Beautification Commission	<input type="checkbox"/> Building Authority
<input type="checkbox"/> Board of Review	<input type="checkbox"/> Community Tree Commission
<input type="checkbox"/> Citizens' Recreation Commission	<input type="checkbox"/> Downspout Board of Appeals
<input type="checkbox"/> Construction Board of Appeals	<input type="checkbox"/> Historical Commission
<input type="checkbox"/> Community Events Committee	<input type="checkbox"/> Mack Avenue Business Study Committee
<input type="checkbox"/> Local Officers' Compensation Commission	<input checked="" type="checkbox"/> Planning Commission
<input type="checkbox"/> Pension Board	<input type="checkbox"/> Other:
<input type="checkbox"/> Senior Citizens' Commission	

NAME: MICHAEL ELLIS

ADDRESS: 740 ANITA AVE.

TELEPHONE: Home: _____ Cell: _____

E-Mail: _____

OCCUPATION: SR. IT MANAGER, AMERICAN AXLE

OF YEARS RESIDENT OF GROSSE POINTE WOODS (Minimum 2 yrs. required): 10

PERSONAL SKILLS OR AREAS OF EXPERTISE RELATIVE TO THE COMMISSION:

SEASONED IT ARCHITECT / PROJECT MANAGER; ABILITY TO SEE LARGER PICTURE

EDUCATION: BACHELOR OF SCIENCE, MANAGEMENT INFO SCIENCES FRANKLIN UNIVERSITY

PROFESSIONAL / SERVICE CLUB AFFILIATIONS: GROSSE POINTE CRISIS CLUB

DESCRIBE WHY YOU WOULD BE AN ASSET TO THE COMMISSION/BOARD: _____

SEE LETTER OF INTEREST (ATTACHED).

Signature of sponsor _____

Michael Ellis
Signature of applicant

Date: NOVEMBER 11, 2025

Return to Clerk's Office: cityclerk@gpwmi.us

NOTE: Biographical sketches will be retained on file for one year. Please resubmit a new form after that time.

Michael A. Ellis

740 Anita Ave.

Grosse Pointe Woods, MI 48236

[REDACTED]

[REDACTED]

November 11, 2025

Paul P. Antolin, City Clerk

City of Grosse Pointe Woods

20025 Mack Plaza Drive

Grosse Pointe Woods, MI 48236

Dear Mr. Antolin,

I hope this letter finds you well. My name is Michael Ellis and I'm a 10-year resident of Grosse Pointe Woods and a lifelong East-sider. I am writing to formally express my interest in serving as a member of the **Planning Commission** for the for the **City of Grosse Pointe Woods, Michigan**.

The idea of "serving the community in which you live" was instilled in me at a very young age. My dad was a member of Shorewood Kiwanis Club of St. Clair Shores, including a rotation through each of the officer and board member positions. On evenings and weekends, you could often find me pitching-in at paper drives, setting up tables for a pancake breakfast at the VFW hall, or helping my dad deliver clothes, food, or toys to local families in need. Those are some of the warmest memories from my youth. These days I'm affiliated with the Grosse Pointe Crisis Club. My uncle Jim is the current President of the GPCC, and I regularly attend and contribute to the various events and fundraisers they hold throughout each year.

I grew up in St. Clair Shores on Robert John near Morningside, right on the border of Grosse Pointe Woods where the city boundary cuts through the lots and streets on an angle. Our parents used to tell us that Grosse Pointe Woods clipped a small corner of our backyard, so in a way I've always felt connected to the city. I attended St. Joan of Arc elementary school, which was essentially a 50/50 mix of kids from St. Clair Shores and Grosse Pointe Woods. This was before the video game and smartphone takeover, so you could always see me and my friends on our bikes riding up-and-down the streets of Grosse Pointe Woods on the way to (or from) our latest adventure. To say I know these neighborhoods like the back of my hand is an understatement.

Talk to my friends and family, and they'll tell you I've been considering local public service for a long time. My former father-in-law Joe Dansbury served as a Grosse Pointe Woods City Council member from 1995 – 2003. I was a "campaign helper" for Joe during both of his successful runs for City

Council, with boots-on-the-ground delivering campaign flyers door-to-door and installing lawn signs for willing households throughout the city.

My professional career spans 27 years of IT analysis, administration, engineering, management, and leadership for a handful of Tier 1 automotive suppliers based in Southeast Michigan. During my career in IT, I've led or served on numerous groups, committees, and boards, including the Automotive Industry Action Group, Michigan Progress Users Group, QAD Midwest User Group, St. Joan of Arc Marketing and Public Relations Committee, Lakeview High School Technology Committee, and countless advisory boards and strategy & project steering committees for my employers. For the last 18 years I've been leading and directly supervising hundreds of IT staff members on 3 continents and numerous countries, delivering IT services for global organizations. I'm uniquely adept at establishing relationships and communicating with C-level executives, as well as crafting clear communications in plain language intended for broad and diverse audiences. Having worked with a number of different technologies at global, regional, and site levels of Fortune 150 companies, I have the ability to take a step back and view the "big picture" of any situation and make quick decisions accordingly. I have a Bachelor of Science degree in Management Information Sciences from Franklin University in Columbus, Ohio, graduating Summa cum Laude in May 2007.

Regarding our great city of Grosse Pointe Woods, I am particularly interested in helping the city continue to progress and grow in the hopes of attracting new businesses, young homeowners, and families...always with an eye on fiscal responsibility, of course. City-sponsored events like Music on the Lawn and recent initiatives like the Social Districts and the City Shuttle, to name just a few, are great ways to showcase what our city has to offer to the next generation of home buyers and burgeoning businesses & business owners. I feel I possess the desire, dedication, and skills necessary to contribute effectively, and I am anxious to collaborate with current Planning Commission members and our community to create a positive and sustainable future for Grosse Pointe Woods.

Thank you for considering my application. I look forward to the possibility of serving our community in this important capacity.

Sincerely,

Michael A. Ellis





CITY OF GROSSE POINTE WOODS
20025 Mack Plaza
Grosse Pointe Woods, MI 48236



BIOGRAPHICAL SKETCH

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<input type="checkbox"/> Local Officers' Compensation Commission	<input checked="" type="checkbox"/> Planning Commission
<input type="checkbox"/> Pension Board	<input type="checkbox"/> Other:
<input type="checkbox"/> Senior Citizens' Commission	<input type="checkbox"/>

NAME: John Joseph Schulte

ADDRESS: 611 Perrien Place

TELEPHONE: Home: [REDACTED] Office: N/A

E-Mail: [REDACTED]

OCCUPATION: Public Safety Director (ret.) Grosse Pointe Shores

OF YEARS RESIDENT OF GROSSE POINTE WOODS (Minimum 2 yrs. required): 41 years

PERSONAL SKILLS OR AREAS OF EXPERTISE RELATIVE TO THE COMMISSION:

Years of experience working with the planning commission in G.P.S.

EDUCATION: Bachelors - Criminal Justice, Masters - Public Administration

PROFESSIONAL / SERVICE CLUB AFFILIATIONS: Security consultant-St. Joan of Arc Church

Michigan Assoc. Chiefs of Police - life member

DESCRIBE WHY YOU WOULD BE AN ASSET TO THE COMMISSION/BOARD: _____

I would bring knowledge and assist related to law enforcement concerns.

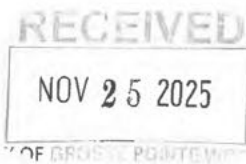
Signature of sponsor _____


Signature of applicant

Date: 11/25/2025

Return to Clerk's Office

NOTE: Biographical sketches will be retained on file for one year. Please resubmit a new form after that time.



CITY OF GROSSE POINTE WOODS
20025 Mack Plaza
Grosse Pointe Woods, MI 48236

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<input type="checkbox"/> Pension Board	<input checked="" type="checkbox"/> Other:
<input type="checkbox"/> Senior Citizens' Commission	The above sound interesting but I'm open to any place I can be of good service to the community.

NAME: Jason Gaidis

ADDRESS: 1014 Hollywood Ave, Grosse Pointe Woods, MI 48236

TELEPHONE: Home: [REDACTED] Cell: [REDACTED]

E-Mail: [REDACTED]

OCCUPATION: Coporate Service Delivery Project Manager

OF YEARS RESIDENT OF GROSSE POINTE WOODS (Minimum 2 yrs. required): 4

PERSONAL SKILLS OR AREAS OF EXPERTISE RELATIVE TO THE COMMISSION:

public speaking, negotiation, data analytics, political activism, digital content creation,

EDUCATION: MFA- English/Creative Writing, BA - Psychology

PROFESSIONAL / SERVICE CLUB AFFILIATIONS: F&AM (old lodge no longer active)

Grosse Pointe Democratic Club - Precinct Delegate Candidate

DESCRIBE WHY YOU WOULD BE AN ASSET TO THE COMMISSION/BOARD: My wife is 4th gen
in GPW, i'm a strong leader, good follower, a love data and talking to strangers.

Signature of sponsor

Signature of applicant

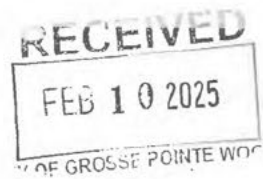
Date: 11.24.2025

Return to Clerk's Office: cityclerk@gpwmil.us

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<input type="checkbox"/> Pension Board	<input type="checkbox"/> Other:
<input type="checkbox"/> Senior Citizens' Commission	

NAME: Ghassan Elain

ADDRESS: 568 Coventry Lane

TELEPHONE: Home: _____ Cell: [REDACTED]

E-Mail: [REDACTED]

OCCUPATION: Retired

OF YEARS RESIDENT OF GROSSE POINTE WOODS (Minimum 2 yrs. required): Almost 40 years

PERSONAL SKILLS OR AREAS OF EXPERTISE RELATIVE TO THE COMMISSION:

Construction management for multiple organizations

EDUCATION: Wayne State Univ. Bachelor of Science, Civil Engineering

PROFESSIONAL / SERVICE CLUB AFFILIATIONS: GP Men's Ecumenical Breakfast,

Active at St George Orthodox Church, Red Cross Blood Drive helper

DESCRIBE WHY YOU WOULD BE AN ASSET TO THE COMMISSION/BOARD: active member
of community in reporting ways to improve city

Signature of sponsor _____

Ghassan Elain
Signature of applicant

Date: 2.10.25

Return to Clerk's Office: cityclerk@gpwmj.us

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<input type="checkbox"/> Pension Board	<input type="checkbox"/> Other:
<input type="checkbox"/> Senior Citizens' Commission	

NAME: Christopher Stump

ADDRESS: 1590 Fairholme Rd, Grosse Pointe Woods, MI 48236

TELEPHONE: Home: [REDACTED]

Cell: [REDACTED]

E-Mail: [REDACTED]

OCCUPATION: Research Chief

OF YEARS RESIDENT OF GROSSE POINTE WOODS (Minimum 2 yrs. required): 4.5

PERSONAL SKILLS OR AREAS OF EXPERTISE RELATIVE TO THE COMMISSION:

7 years legal experience and Juris Doctorate

EDUCATION: Juris Doctorate, Michigan State University; Bachelor of Arts, University of Hawaii

PROFESSIONAL / SERVICE CLUB AFFILIATIONS:

DESCRIBE WHY YOU WOULD BE AN ASSET TO THE COMMISSION/BOARD: Passion for community

and knowledge to help assess the communities needs and achieve their goals

Signature of sponsor

Signature of applicant

Date: 2/7/25

Return to Clerk's Office: cityclerk@gpwmil.us

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MINUTES OF THE RESCHEDULED CITY COUNCIL MEETING OF THE CITY OF GROSSE
POINTE WOODS HELD ON MONDAY, NOVEMBER 17, 2025, IN THE COUNCIL-
COURTROOM OF THE ROBERT E. NOVITKE MUNICIPAL CENTER, 20025 MACK PLAZA
DR., GROSSE POINTE WOODS, MICHIGAN.

The meeting was called to order at 7:03 p.m. by Mayor Bryant.

PRESENT: Mayor Bryant
Council Members: Brown, Granger, McConaghy, Motschall
ABSENT: Gafa, Koester

Also Present: Assistant City Administrator Como
City Attorney Tomlinson
City Treasurer/Comptroller Schmidt
City Clerk Antolin
City Planner Mangan (Haw)
Director of Public Services Kowalski

Council, Administration, and the audience Pledged Allegiance to the U.S. Flag.

Motion by McConaghy, seconded by Brown, that Councilmember Gafa be excused from tonight's meeting.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

Motion by Motschall, seconded by Brown, that Councilmember Koester be excused from tonight's meeting.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

The following Commission members were in attendance:

- Catherine Dumke, Senior Citizens' Commission
- Grant Gilezan, Planning Commission
- Mike Fuller, Planning Commission
- David Bryk, Historical Commission

Motion by McConaghy, seconded by Brown, that all items on tonight's **agenda be received, placed on file, and taken in order of appearance.**

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

Motion by Granger, seconded by Brown, that all items (6A-6E) on the consent agenda be approved as presented.

A. Approval of Minutes

1. Council 11/10/25
2. Zoning Board of Appeals 11/10/25

B. Items Received and Placed on File

1. Senior Citizens' Commission Minutes 07/15/25
2. Tree Commission Minutes 10/01/25

C. Monthly Financial Report

1. October 2025

D. Bids/Proposals/Contracts

1. Annual Fuel Purchase Contract
 - a) Memo 11/12/25 - Director of Public Services Kowalski
 - b) Letter 08/21/25 - Erik Skurda (Purchasing Manager)
 - c) Two-Year Contract Extension

E. Claims and Accounts

1. Anderson, Eckstein & Westrick, Inc. (AEW) - City Engineers - Central Dispatch Study - Invoice No. 161161 - Proj. No. 0160-0500 - 10/10/25 - \$1,855.00
2. Hallahan & Associates, P.C. - Professional Services - Invoice No. 23326 - October 2025 - 11/03/25 - \$359.18.

3. WCA Assessing - Assessing Services - October 2025 Tax Tribunal
Services - 11/10/25 - \$366.16.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

The City Council recessed the Regular City Council Meeting and convened as a **Zoning Board of Appeals** at 7:06 p.m. Upon conclusion of the Zoning Board of Appeals meeting, the City Council reconvened at 7:54 p.m.

Under New Business, the following individuals were heard:

- Councilmember Granger commended Director of Public Services Kowalski and the Department of Public Works for a great job on leaf pickup.

Under Public Comment, the following individual was heard:

1. Christina Pitts, 1501 Oxford Rd., addressed the sign ordinance regarding interpretation and enforcement.
2. Jane Frahm, 1350 N. Oxford Rd., addressed opposition to the rezoning of 20160 Mack Ave.

Motion by Granger, seconded by Brown, to **adjourn tonight's meeting** at 8:01 p.m. PASSED UNANIMOUSLY.

Respectfully submitted,

Paul P. Antolin
City Clerk

Arthur W. Bryant
Mayor

MINUTES OF THE ZONING BOARD OF APPEALS MEETING OF THE CITY OF GROSSE POINTE WOODS HELD ON MONDAY, NOVEMBER 17, 2025, IN THE COUNCIL/COURTROOM OF THE ROBERT E. NOVITKE MUNICIPAL CENTER, 20025 MACK PLAZA DR., GROSSE POINTE WOODS, MICHIGAN.

The meeting was called to order at 7:06 p.m. by Mayor Bryant.

Roll Call: Mayor Bryant
Council members: Brown, Granger, McConaghy, Motschall
Absent: Gafa, Koester

Also Present: Assistant City Administrator Como
City Attorney Tomlinson
City Clerk Antolin
Treasurer/Comptroller Schmidt
City Planner Mangan (Haw)
Director of Public Services Kowalski

Motion by McConaghy, seconded by Brown, that Councilmembers Gafa and Koester be excused from tonight's meeting.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

Motion by Granger, seconded by Motschall, that all items on tonight's agenda be received, placed on file, and taken in the order of appearance.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

THE PUBLIC HEARING WAS THEREUPON OPENED AT 7:08 P.M. FOR A ZONING BOARD OF APPEALS HEARING UNDER THE PROVISIONS OF MICHIGAN ZONING ENABLING ACT PA 110 OF 2006, MCL 125.3101 ET SEQ, TO HEAR THE APPEAL OF JEFFREY HARTMEYER, **780 MOORLAND DRIVE**, WHO IS APPEALING THE MINIMUM REAR YARD SETBACK, PER SECTION 50-3.1.C(4). DUE TO NONCOMPLIANCE WITH THE ZONING ORDINANCE, A VARIANCE IS THEREFORE REQUIRED.

Motion by Granger, seconded by Brown, for purposes of the Zoning Board of Appeals hearing, that the following items be presented to, and received by, the Zoning Board of Appeals for consideration:

- 1) Variance Review 11/13/25 - City Planners Smith/Jankowski
- 2) Building Permit Application
- 3) Denial Letter 09/30/25 - Building Official Collins
- 4) Zoning Board of Appeals Application
- 5) Engineering Plans
- 6) Letter 11/05/25 - Building Official Collins
- 7) Letter 11/03/25 - Director of Public Services Kowalski
- 8) Letter 11/10/25 - Director of Public Safety Kosanke
- 9) Affidavit of Property Owners Notified with List & Parcel Map
- 10) Affidavit of Legal Publication

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

City Planner Mangan (Haw) provided an overview of the Petitioner's requests in accordance with the Zoning Board of Appeals review dated November 13, 2025.

The Chair asked if anyone from the audience wished to speak in favor of the proposed request. The following individual was heard:

- Jeffrey Hartmeyer, 780 Moorland Dr. – Petitioner

The Chair asked if anyone from the audience wished to speak in opposition to the proposed request. No one wished to be heard.

Motion by Granger, seconded by Brown, that the public hearing be closed at 7:12 p.m.
PASSED UNANIMOUSLY.

Motion by McConaghy, seconded by Granger, regarding the Variance Request: Jeffrey Hartmeyer, 780 Moorland Drive, that the Zoning Board of Appeals **approve** the variance to Section 50-3.1.C(4), as presented based on the following findings of fact:

1. Strictly following the current R-1C zoning requirements for rear yard setbacks would prevent the applicant from substantially expanding the single-unit home.
2. The proposed addition is consistent with the intent of the R-1C One-Family Residential District, which encourages single-unit, detached residential development and is a permitted, by right use.
3. The property exceeds the required front-yard setback by 15 feet; however, construction of an addition is not feasible in the front yard due to the location of the driveway and walkway. Location of the addition in the rear yard is most appropriate.
4. The need for relief is not self-created. The existing side setbacks prevent an addition to be constructed on either side of the home. The existing patio in the rear yard was constructed without an overarching structure, and did not initially require a rear yard setback variance without a proposed structure or cover.
5. All other applicable zoning requirements of the R-1C district are met, including lot coverage, lot size and width, building height, and front and side yard setbacks.
6. Approval of the variances upholds the spirit and intent of the Zoning Ordinance, maintains neighborhood character, and maintains public health and safety.

Motion carried by the following vote:

Yes:	Brown, Bryant, Granger, McConaghy, Motschall
No:	None
Absent:	Gafa, Koester

THE PUBLIC HEARING WAS THEREUPON OPENED AT 7:15 P.M. FOR A ZONING BOARD OF APPEALS HEARING UNDER THE PROVISIONS OF MICHIGAN ZONING ENABLING ACT PA 110 OF 2006, MCL 125.3101 ET SEQ, TO HEAR THE APPEAL OF JEFFREY AND MEGAN BURNS, **1191 S. RENAUD ROAD**, WHO IS APPEALING THE MINIMUM SIDE YARD SETBACK, PER SECTION 50-3.1.A(4). DUE TO NONCOMPLIANCE WITH THE ZONING ORDINANCE, A VARIANCE IS THEREFORE REQUIRED.

Motion by Granger, seconded by Brown, for purposes of the Zoning Board of Appeals hearing, that the following items be presented to, and received by, the Zoning Board of Appeals for consideration:

- 1) Variance Review 11/13/25 - City Planners Smith/Jankowski
- 2) Building Permit Application
- 3) Denial Letter 10/03/25 - Building Official Collins
- 4) Zoning Board of Appeals Application
- 5) Engineering Plans
- 6) Letter 11/05/25 - Building Official Collins
- 7) Letter 11/03/25 - Director of Public Services Kowalski
- 8) Letter 11/10/25 - Director of Public Safety Kosanke
- 9) Affidavit of Property Owners Notified with List & Parcel Map
- 10) Affidavit of Legal Publication

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

City Planner Mangan (Haw) provided an overview of the Petitioner's requests in accordance with the Zoning Board of Appeals review dated November 13, 2025.

The Chair asked if anyone from the audience wished to speak in favor of the proposed request. The following individual was heard:

- Jeff Burns, 1191 S. Renaud Rd. – Petitioner
- Mike Fuller, 1230 N. Renaud Rd.

The Chair asked if anyone from the audience wished to speak in opposition to the proposed request. No one wished to be heard.

Motion by Granger, seconded by Brown, that the public hearing be closed at 7:20 p.m.
PASSED UNANIMOUSLY.

Motion by Granger, seconded by Brown, regarding the Variance Request: Jeffrey and Megan Burns, 1191 S. Renaud Road, that the Zoning Board of Appeals **approve** the variance to Section 50-3.1.A(4), as presented based on the following findings of fact:

1. The subject property is an established, nonconforming lot; with the primary dwelling unit located approximately 8 feet from the western property line. Strictly following the current R-1A zoning requirements for side yard setbacks would prevent the applicant from substantially expanding the single-unit home.
2. The proposed addition is consistent with the intent of the R-1A One-Family Residential District, which encourages single-unit, detached residential development and is a permitted, by right use.
3. The proposed addition will follow the existing western building line of the home, which results in a more uniform building design.
4. The need for relief is not self-created, as the home was constructed to comply with a previous Zoning Ordinance requiring 8-foot side setbacks. The existing concrete patio in the rear yard was also constructed by the previous owner and due to its location, impedes potential building expansion into the rear yard.
5. All other applicable zoning requirements of the R-1A district are met, including lot coverage, building height, and front and rear setbacks.
6. Approval of the variances upholds the spirit and intent of the Zoning Ordinance, maintains neighborhood character, and maintains public health and safety.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall

No: None

Absent: Gafa, Koester

THE PUBLIC HEARING WAS THEREUPON OPENED AT 7:23 P.M. FOR A ZONING BOARD OF APPEALS HEARING UNDER THE PROVISIONS OF MICHIGAN ZONING ENABLING ACT PA 110 OF 2006, MCL 125.3101 ET SEQ, TO HEAR THE APPEAL OF MARK TAPPER, **21155 MACK AVENUE**, WHO IS APPEALING THE PERMITTANCE OF A SECONDHAND EXCHANGE ADJACENT RETAIL USE, PER SECTION 50-4.9.C. DUE TO NONCOMPLIANCE WITH THE ZONING ORDINANCE, A VARIANCE IS THEREFORE REQUIRED.

Motion by Granger, seconded by Brown, for purposes of the Zoning Board of Appeals hearing, that the following items be presented to, and received by, the Zoning Board of Appeals for consideration:

- 1) Variance Review 11/13/25 - City Planners Smith/Jankowski
- 2) Letter of Explanation - Mark Tapper (Petitioner)
- 3) Zoning Board of Appeals Application
- 4) Location Map and Property Image
- 5) Letter 11/05/25 - Building Official Collins
- 6) Letter 11/03/25 - Director of Public Services Kowalski
- 7) Letter 11/10/25 - Director of Public Safety Kosanke
- 8) Affidavit of Property Owners Notified with List & Parcel Map
- 9) Affidavit of Legal Publication

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall

No: None

Absent: Gafa, Koester

City Planner Mangan (Haw) provided an overview of the Petitioner's requests in accordance with the Zoning Board of Appeals review dated November 13, 2025.

The Chair asked if anyone from the audience wished to speak in favor of the proposed request. The following individual was heard:

- Mark Tapper, 1736 Pierce St., Birmingham, MI – Petitioner, addressed the proposed business use and clarified that it should not be classified as a resale or pawn shop. A photo of the interior design was presented on the television monitor.
- Anthony Miserendino, Property Co-Owner, spoke in support of the request.
- Mike Fuller, 1230 N. Renaud Rd., commented that a more refined allowable use definition should be considered.

The Chair asked if anyone from the audience wished to speak in opposition to the proposed request. No one wished to be heard.

Motion by Granger, seconded by Brown, that the public hearing be closed at 7:46 p.m. PASSED UNANIMOUSLY.

Motion by McConaghy, seconded by Brown, regarding the Variance Request: Mark Tapper, 21155 Mack Avenue, that the Zoning Board of Appeals **approve** the proposed commercial use of the building out of variance based on the representations of the petitioner. This is a retail business permitted in the C (Commercial Business District), the applicants' proposed precious metals evaluation and purchasing services is not classifiable as a second-hand retail or pawn shop establishment by ordinance definition, rather, operation of the proposed use will serve customers on a primarily appointment basis and does not involve consignment, lending, or retail resale of non-currency pre-owned merchandise with the public. The use described by the applicant will not involve merchandising cases as it is a one-way transactional type of business and does not need a variance.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall
No: None
Absent: Gafa, Koester

Nobody wished to be heard under **New Business/Public Comment**.

Motion by Motschall, seconded by Brown, that tonight's meeting minutes be immediately certified.

Motion carried by the following vote:

Yes: Brown, Bryant, Granger, McConaghy, Motschall

No: None

Absent: Gafa, Koester

Motion by Motschall, seconded by Granger, that tonight's meeting be adjourned at 7:49 p.m. PASSED UNANIMOUSLY.

Respectfully submitted,

Paul P. Antolin
City Clerk

Commission Approved November 18, 2025

Citizens' Recreation Commission Meeting Minutes

Meeting of the Citizens' Recreation Commission was held on October 14, 2025
at Grosse Pointe Woods, Michigan.

CALLED TO ORDER: 7:05 p.m.

PRESENT:

Melinda Billingsley

Abby Klotz

Amanda Starkey

Amanda York

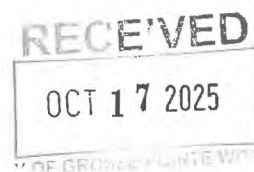
Dave Andrews

Gib Heim

Lindsay Frattaroli

ABSENT:

Barb Janutol



ALSO PRESENT: Owen Gafa

APPROVAL OF THE AGENDA:

Motion was made for acceptance of the agenda, with addition of Youth Advisory Committee under New Business for October 14, 2025 by Starkey and seconded by Klotz.

Approval of motion:

Yes: Billingsley; Klotz; Starkey; York; Andrews; Heim; Frattaroli

No: None

Absent: Janutol

APPROVAL OF THE MINUTES:

Motion was made for the approval of minutes from September 9, 2025 by Abby Klotz and seconded by Amanda Starkey.

Approval of motion

Yes: Billingsley; Klotz; Starkey; York; Andrews; Heim;
Frattaroli

No: None

Absent: Janutol

DIRECTOR'S REPORT:

- New employee in Parks Department to help with events
- Camp Out at Lakefront went well; will return next year
- Hob Nobbin was smaller turnout but positive event
- New software being implemented for parks reservations
- New toddler equipment being installed in Ghesquiere
- City is aware of cracks in walking path, and public works is looking into the issue
- Geese abatement company has started work in Lakefront Park. The company brings trained dogs to haze the geese multiple times a day.

COUNCIL REPORT:

- No Report

TREASURER'S REPORT:

- Updated total for Fishing Derby, came in under budget for fiscal year

OLD BUSINESS:

- AEW Presentation for New Pickleball Courts at Ghesquiere Park
 - Suggestion to have additional seating on the sides of court
 - Recommend Option 1, because of fencing
 - Discussion was had about possibility of restricting access using park passes or requiring reservations. Commissioners brought up concerns for access for unaccompanied minors, and potentially creating an unwelcome environment by only restricting access to a single area within Ghesquiere
 - Discussion was had around potential need for reservation to avoid conflict between players trying to utilize the courts. Also had discussion around how to enforce reservations since park is not staffed

Motion was made to recommend Concept Plan 1 by AEW by Andrews and seconded by Klotz.

Approval of motion

Yes: Billingsley; Klotz; Starkey; York; Andrews; Heim; Frattaroli

No: **None**

Absent: **Janutol**

- Open commission seat
 - Dave will call current applicants and invite to next meeting
 - Commissioners will review current applications before next meeting
- Annual Park Improvement Plan Update

NEW BUSINESS:

- Youth Advisory Committee
 - Can start with a pilot in Winter 2026.
 - Future committees will be active during school year (Sept-June). Accept applications in April-May, and make selections in June.
 - Would have a single representative from each grade 6-11th
 - Subcommittee to supervise advisory committee: Klotz, York, Billingsley

Motion was made to pilot a Youth Advisory Committee under the supervision of the Rec Commission, beginning in January 2026, by Abby Klotz and seconded by Billingsley.

Approval of motion

Yes: **Billingsley; Klotz; Starkey; York; Andrews; Heim; Frattaroli**

No: **None**

Absent: **Janutol**

- WinterFest Subcommittee
 - Winter Olympics theme
 - Event application

PUBLIC COMMENT:

- None

ADJOURNMENT:

Motion was made to adjourn the meeting by Dave Andrews and seconded by Heim.

Approval of motion

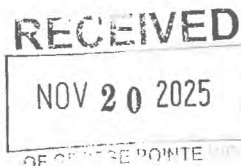
Yes: Billingsley; Klotz; Starkey; York; Andrews; Heim;
Frattaroli

No: None

Absent: Janutol

Meeting Adjourned at 8:52pm.

Respectfully submitted by: Melinda Billingsley, Secretary of the Grosse Pointe
Woods Citizen's Recreation Commission.



November 7, 2025

To the City Council and Management
City of Grosse Pointe Woods, Michigan

We have audited the financial statements of the City of Grosse Pointe Woods, Michigan (the "City") as of and for the year ended June 30, 2025 and have issued our report thereon dated November 7, 2025. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Required Communications with Those Charged with Governance

Section II - Legislative and Informational Items

Section I includes information that we are required to communicate to those individuals charged with governance of the City, as well as significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

Section II presents recommendations related to internal control, procedures, and other matters noted during our current year audit. These comments are offered in the interest of helping the City in its efforts toward continuous improvement, not just in the areas of internal control and accounting procedures, but also in operational or administrative efficiency and effectiveness.

We would like to take this opportunity to thank the City's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

William E. Brickey
Partner

Joshua L. Yde
Principal

Section I - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 2, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on September 2, 2025.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements.

As described in Note 1, the City implemented Governmental Accounting Standards Board Statement No. 101, which resulted in changes to the way in which the liability for compensated absences is calculated. The change did not have a significant impact on the financial statements.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements include the liabilities and expenses associated with pension and OPEB.

Management's estimates of the pension and OPEB liabilities and expense are based on discount rates, rate of return, and other assumptions, which are used by an actuary to calculate the net pension liability and net OPEB liability. While the actuary uses assumptions to calculate the net pension and OPEB liabilities, it is management's responsibility to assess whether the assumptions made are reasonable.

In the current year, pension valuations were prepared in accordance with GASB 67/68. The total pension liability of the main plan increased by \$4,212,263, a 6.3 percent increase, and the supplemental annuity plan total liability increased by \$215,474, a 5.2 percent increase. The City modified the amortization period, but still plans to end with open amortization period, which means that the City's actuarially determined contributions may not be sufficient to close the gap between the plan net position and the total pension liabilities. The change includes reducing the period from a 25-year open amortization period to a 20-year amortization period, which will then phase into a 15-year open amortization period.

Section I - Required Communications with Those Charged with Governance (Continued)

We evaluated the key assumptions used to calculate these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The City determined not to adjust beginning net position for the implementation of GASB 101, *Compensated Absences*. Management has determined that the effect of this decision is immaterial to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the City, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information Included in Annual Reports

Our responsibility for other information included in annual reports does not extend beyond the financial statements, and we do not express an opinion or any form of assurance on the other information. However, we read the introductory section and statistical section, and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially misstated or materially inconsistent with the information or manner of its presentation appearing in the financial statements.

Section II - Legislative and Informational Items

Inflation Reduction Act (IRA)

Significant legislation was enacted in 2022 that has dramatically expanded the available tax credits, tax incentives, and other funding opportunities related to the green energy sector. Several of these are built on previously existing programs, but many are new and widely applicable. Additionally, new monetization options expand the benefits of tax credits for qualifying activities to public sector organizations like the City. The breadth of qualifying activities is significant, including, in most cases, the production of electricity; production of solar, wind, and energy equipment; installation of energy-efficient upgrades to businesses and homes; and the acquisition of electric vehicles (EVs) and charging equipment. We are happy to discuss any questions or potential tax credit opportunities with you, and please also feel free to visit our IRA tax credits articles and webinars at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/inflation-reduction-act-tax-credits>.

Monitoring Lease, SBITA, and PPP Activity

GASB Statements No. 87, *Leases*; No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs); and No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements*, were effective in fiscal years 2022 and 2023. Although significant analyses were performed to determine the applicability of the new standards and record any necessary adjustments, we want to stress the importance of implementing ongoing monitoring procedures over lease, SBITA, and PPP activity. When the City enters into new leases, SBITAs, or PPPs; existing agreements are modified; or other facts and circumstances change, consideration must be given to the impact those changes will have on lease, SBITA, and PPP accounting. In order to do so, the City must ensure there is a process in place to identify and appropriately account for new leases, SBITAs, or PPPs or changes to existing agreements on an ongoing basis or at least at the end of each year.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessment of the system in order to verify that the control environment is working as intended is a key part of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

OMB Revisions to the Uniform Guidance

In April 2024, the Office of Management and Budget (OMB) released revisions for the Uniform Guidance for federal grants and agreements, which are effective for fiscal year ends beginning on October 1, 2024 and after. The guidance clarifies the applicability of requirements and terminology and includes some relaxation and clarification of certain requirements that required prior approval from federal regulators. A few key changes include the following:

- Increase the single audit threshold to \$1 million from \$750,000
- Require the schedule of expenditures of federal awards (SEFA) to identify recipient of federal award for audits that cover multiple recipients
- Increase the *de minimis* indirect cost rate from 10 percent to 15 percent, effective for grants received on October 1, 2024 and after

The changes are included in more detail within the federal register at <https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance>, and we are happy to discuss these changes with you.

Section II - Legislative and Informational Items (Continued)

Capitalization Thresholds

The April 2024 Uniform Grants Guidance 2024 Revision described above resulted in the equipment threshold increasing from \$5,000 to \$10,000. This threshold applies to the value of equipment that at the end of the grant period may be retained, sold, or otherwise disposed of with no further responsibility to the federal agency. In addition to considering this Uniform Guidance threshold related to federal grants compliance, it may be a good time for the City to reevaluate the capitalization thresholds. We are happy to assist you in thinking through considerations in evaluating these thresholds.

Legacy Costs

Legacy costs and the challenge of funding them continue to be topics of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to reflect the net pension and OPEB liabilities. For many governments, these net liabilities are significant. In addition, Public Act 202 of 2017 has brought further focus on the funding level of these plans.

The following are the funding levels per the funding valuations for the last three years for both pension and OPEB:

	Pension	OPEB
2024	66.76% - 76.86%	10.38%
2023	65.21% - 71.45%	8.83%
2022	62.41% - 64.66%	7.27%

Maintaining or even improving the funded status of the plans is dependent upon a number of factors, including the government's contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels, and the ability to make future changes to the plans. That said, the challenge here is significant. We are happy to assist you in thinking through alternative ways to manage this liability. Furthermore, as noted above, the City still plans to end with open amortization period, which means that the City's actuarially determined contributions may not be sufficient to close the gap between the plan net position and the total pension liabilities.

Other New Legislation

Upcoming Accounting Standards Requiring Preparation

We actively monitor new Governmental Accounting Standards Board (GASB) standards and due process documents and provide periodic updates to help you understand how the latest financial reporting developments will impact the City. In addition to the summaries below and to stay up to date, Plante & Moran, PLLC issues a biannual GASB accounting standard update. The most recent update and a link to previous fall and spring updates are available [here](#).

GASB Statement No. 103 - Financial Reporting Model Improvements

This new accounting pronouncement will be effective for fiscal years ending June 30, 2026 and after. This statement establishes new accounting and financial reporting requirements, or modifies existing requirements, related to the following: management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statement of revenue, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section.

Section II - Legislative and Informational Items (Continued)

GASB Statement No. 104 - Disclosure of Certain Capital Assets

This new accounting pronouncement will be effective for fiscal years ending June 30, 2026 and after. This statement requires certain types of capital assets, such as lease assets, intangible right-of-use assets, subscription assets, and other intangible assets, to be disclosed separately by major class of underlying asset in the capital assets note. This statement also requires additional disclosures for capital assets held for sale.

Significant GASB Proposal Worth Watching

The Revenue and Expense Recognition project aims to develop a comprehensive accounting and financial reporting model for transactions that result in revenue and expenses. The GASB has issued a preliminary views document that proposes a new categorization framework that replaces the exchange/nonexchange transaction notion with a four-step categorization process for classifying a transaction. In addition to this new framework, the proposal also addresses recognition and measurement of revenue and expense transactions. The exposure draft for this project is expected sometime in 2025.

Plante & Moran, PLLC has spent significant time digesting this new proposed standard and recently testified to the GASB about our feedback. We strongly encourage the City to monitor developments with this standard, as the potential impact is quite broad.

RECEIVED

NOV 20 2025

CITY OF GROSSE POINTE WOODS

City of Grosse Pointe Woods, Michigan

(Prepared by the Office of the City's Finance Department)

Annual Comprehensive Financial Report For the Fiscal Year Ended June 30, 2025

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CITY OF GROSSE POINTE WOODS

20025 Mack Plaza Drive
Grosse Pointe Woods, Michigan 48236-2397

November 7, 2025

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

The Annual Comprehensive Financial Report (ACFR) of the City of Grosse Pointe Woods, Michigan for the fiscal year ended June 30, 2025 is submitted herewith, in accordance with provisions of Section 8.7 (Charter) of the City of Grosse Pointe Woods and the rules and regulations as put forward by the State of Michigan Department of Treasury. This report was prepared by and is the responsibility of the City's Finance Department. This document represents the official report of the City's financial operations to its residents, elected officials, employees, investment firms, banks and rating and regulatory agencies, and other interested parties. The data, as presented in the report, is accurate in all material respects, is shown in a manner designed to clearly and fairly set forth the financial activity of all the various funds established and utilized by the City and all disclosures have been included to enable the reader to gain the maximum understanding of the City's financial operations. The independent auditing firm of Plante & Moran, PLLC performed the annual audit of the City of Grosse Pointe Woods' financial statements as required by the Michigan Department of Treasury and has issued its unmodified opinion here within.

This document consists of management's representations concerning the finances of the City of Grosse Pointe Woods. Consequently, Administration assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these presentations, Administration has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To ensure that the City's system of internal controls is providing the security needed, the City's auditors are routinely consulted before any changes are made to the system and are requested to advise management of any improvements that would benefit operations. As Administration, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

November 7, 2025

Furthermore, it is important to note that this letter complements the Management's Discussion and Analysis (MD&A), which is found in the financial section.

Reporting Entity

This report includes all funds for which the City's elected officials have operational and financial authority. This authority implies that the elected and administrative officials are legally responsible for establishing and implementing the fiscal policies and overseeing the financial management of the City. Where required, actual results of individual government funds are shown with its original/amended budgetary appropriations. This required disclosure allows the reader to compare the effectiveness of the administration to stay within the spending guidelines (budget) established by the City Council during the budget process and to disclose other variations that may occur during the course of the fiscal year.

Legal Requirement

This report has been prepared pursuant to and in compliance with Michigan Department of Treasury regulations, which, in part, require that an annual independent audit of the City's financial records of accounts and transactions be performed. The opinion by the City's independent auditor, Plante & Moran, PLLC, dated November 7, 2025 on the basic financial statements and individual fund statements and schedules are included in the financial section of this report. There is not a separate issued Single Audit Report for the General Fund and the Federal Grant Fund under the 2 CFR 200 regulations of the Single Audit Act. The total federal grant expenditures were less than the minimum expenditure limit of \$750,000 of the Single Audit Act.

Consistent with previous years, the intent and responsibility of Administration is to effectively adhere to the fiscal policies and initiatives established by the City Council while remaining cost efficient and responsive to the needs of its residents. Many of the financial policies and procedures established by the City Council are detailed in the City's annual budget. In accordance with the City Charter, the City Administrator and the Treasurer/Comptroller will have presented their budgetary estimates of revenues and expenditures of all the City's funds (excluding Custodial Funds and selected Special Revenue Funds) to the Mayor and City Council no later than the first council meeting in April. These estimates are then forwarded to the City's Finance Committee, which performs a thorough review of the operational, financial, and capital components of the budget. Upon completing this budget review along with recommendations, the budget is

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

November 7, 2025

presented back to the Mayor and City Council for additional review and comments. The proposed budget document is formally approved by the Mayor and City Council no later than the third Monday in May. Throughout the course of the fiscal year, the Finance Committee may review any significant changes to the original budget document as recommended by the City Administrator and/or the Treasurer/Comptroller. Per the City Charter, the Mayor and City Council must formally approve any proposed adjustments to the budget. This process allows the City to remain flexible to changes in the revenue and expenditure patterns that occur throughout the year as well as keeping the elected officials updated on the financial condition of the City. Following the passage of the budget, a summary of the completed document is made available to all residents, and a budget summary published in the local newspaper, the City website and in the annual City calendar.

Fiscal Policies/Major Initiatives

One of the most elemental functions of our City is to establish practices to guide us through good times and challenging times. Implementing cost cutting initiatives and maintaining excellent service levels to the community has provided the City with the ability to build a strong cash reserve. Currently, we have an unassigned fund balance of 45 percent of actual expenses. Our cash reserves are acceptable based upon the GFOA recommendation of a 10-15 percent fund balance. We are ever cognizant of the delicate balancing that is required to maintain adequate operational reserves while maintaining essential City services and funding infrastructure improvements. Administration continues to look for efficiencies, expanding community partnerships and alternative sources of revenue to keep our City financially strong and maintain our desirability as one of the premier communities in southeast Michigan to live, work and play.

The City's long-term financial stability is the result of a strong and continuous commitment to fundamental principles of fiscal integrity. The City's current Administration has taken many steps over the last several years toward improved budgeting, cost containment, and improved efficiency, which has helped in dealing with the current economic conditions. The City has developed a cautious but proactive strategy at evaluating the needs of our community.

The following are significant initiatives accomplished by the City during the past fiscal year:

- Sewer repair and maintenance projects continue to be a priority for the City. Capital outlay totaling \$467,500 was approved during fiscal year 2024-2025 for the completion of sewer rehabilitation program that includes open cut repair and cured-in-place-pipe lining.

November 7, 2025

Also, improvements at Torrey Road Pump Station were made with the continued work on the backup generator. Funding for these projects came from user fees and water and sewer reserves.

- The City continues its commitment to the major and local street repair and maintenance program. Road Projects included the completion of the resurfacing of Wedgewood, beginning of the Mack and Vernier Intersection reconstruction, concrete and sidewalk maintenance. Project costs totaling \$1 million were funded through transportation revenue from the State of Michigan (Act 51), prior year reserves.
- Maintaining City parks continues to be a priority for the City. Notably, the three baseball diamonds have been renovated and the softball and Babe Ruth diamonds were updated, a walking path is being constructed around the park, as well as the restrooms are being renovated and an all-abilities swing set has been installed. Additionally, at the Lakefront Park the construction of a splash pad was completed, the slide was restored, the pool liner was replaced, the concession stand is being renovated, a storage building for equipment is being built and the parking lot and boat launch have been resurfaced.
- Replacing the City's aging vehicles and equipment have also been a priority for the City. During fiscal year 2024-2025, the City invested over \$173,000 in capital outlay for maintenance equipment.

City Administration continues to look for funding opportunities, cost containment initiatives, community partnerships and potential grant funds to fund and maintain the high level of public services provided to our community. Significant amenities the City provides include Lake Front Park, where you can spend the day with your family poolside, host a picnic or special event, or take a stroll on the boardwalk that overlooks Lake St. Clair. In addition, the Community Center offers programs for all ages, where members of the community can participate.

Additionally, maintaining a strong cash reserve is paramount in order to continue with our Water/Sewer bond rating of AA+ allowing for the City to make the costs of borrowing lower and allows us to better invest in our City. Just as importantly, we need to build our savings so that we are able to continue operations in the event of a fiscal emergency or natural disaster. Lastly, increasing our reserves would demonstrate to businesses, governmental organizations, and rating agencies that we have prudent, disciplined fiscal practices and that we are good stewards

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

November 7, 2025

of our taxpayers' money. This stability is good for business and good for the people of Grosse Pointe Woods.

Economic Conditions and Outlook

The City of Grosse Pointe Woods is one of the most desired areas to live in the State of Michigan, located 10 miles northeast of Detroit. Its population of 16,487 (per 2020 census figures) is distributed among approximately 6,874 households and has a median household income of \$129,442 and an average per capita income of \$60,502. The median home value of an owner-occupied residence in the City is \$322,500. The labor force is comprised largely of professional, healthcare, information activities and retail trade, with 66% having a bachelor's or graduate degree.

The City has struggled over the last decade as a result of a low inflation rate multiplier used to calculate taxable value on all properties. In January 2025, the Michigan State Tax Commission issued Bulletin 14 of 2024 regarding the inflation rate multiplier for use in the 2025 capped value formula and the Headlee millage reduction fraction formula. The inflation rate for property taxes has decreased from the historical 5 percent cap to 3.1 percent for 2025. The inflation rate multiplier of 1.031 must be used in the calculation of the 2024 Headlee millage reduction fraction and the inflation rate multiplier to be used in the 2025 formula is 3.1 percent.

Continued redevelopment and reinvestment within the City will add value in fiscal year 2025. Reinvestment is key to maintaining the health and welfare of established communities where land is not readily available for new construction. The building department and its staff had a very busy year with plan reviews, inspections and public contacts as our businesses and residents performed upgrades, additions and/or renovations to maintain and enhance their homes and properties. The City is fortunate to have such commitment in our residents and businesses who work hard to maintain the status that the City of Grosse Pointe Woods enjoys.

In accordance with the City Charter, the City may levy up to 20 mills. The Headlee Act, which amended the State Constitution in regard to property tax relief, has forced the City to roll back its 20 mills to 12.6444 mills.

The City's General Fund year-end fund balance is approximately \$9.3 million; \$1.7 million is committed, assigned, or non-spendable, leaving \$7.6 million unassigned.

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

November 7, 2025

The City is committed to providing excellence in public safety, public works, and recreational opportunities and also promotes a true sense of community. We are proud of our Lake Front Park which provides the largest outdoor swimming complex in the Midwest as well as all of our recreational programs and community events.

Administrative Summary

The City's strengths continue to be strong financial management, sound finances, and low debt levels. Because of this, the City's Water and Sewer Fund enjoys an outstanding bond rating of "AA" and the City's overall rating is "AA+" from Standard & Poor's. This outstanding bond rating allows the City to borrow at the lowest possible interest rate, saving taxpayers thousands of dollars in future costs.

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Certificate of Achievement for Excellence in Financial Reporting to the City for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. This is the 52nd consecutive year that the City of Grosse Pointe Woods received this prestigious award. In fact, our City is the longest-standing recipient in GFOA's history.

In 2024, GFOA awarded the City with a Popular Annual Financial Reporting Award (PAFR). This is the 12th consecutive year the City has received this award which is presented to local governments that successfully extract information from their Annual Comprehensive Financial Report (ACFR) and produce a high-quality report specifically designed to be readily accessible and easily understandable to the general public and others who do not have a background in public finance.

The City continues to maintain our well respected status and is proud to be labeled as one of the most desired areas to live in southeast Michigan. The challenge to the City is to continue to provide a multitude of public services, while complying with increased state regulations for accountability and transparency. Administration also remains confident that City Council and the employees possess the capability, foresight, and resolve necessary to successfully meet these challenges.

To the Honorable Mayor
and City Council
City of Grosse Pointe Woods, Michigan

November 7, 2025

Sincerely,

Handwritten signature of Frank Schulte in cursive script.

Frank Schulte
City Administrator

Handwritten signature of Steven Schmidt in cursive script.

Steven Schmidt
Treasurer/Comptroller



Government Finance Officers Association

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

Presented to

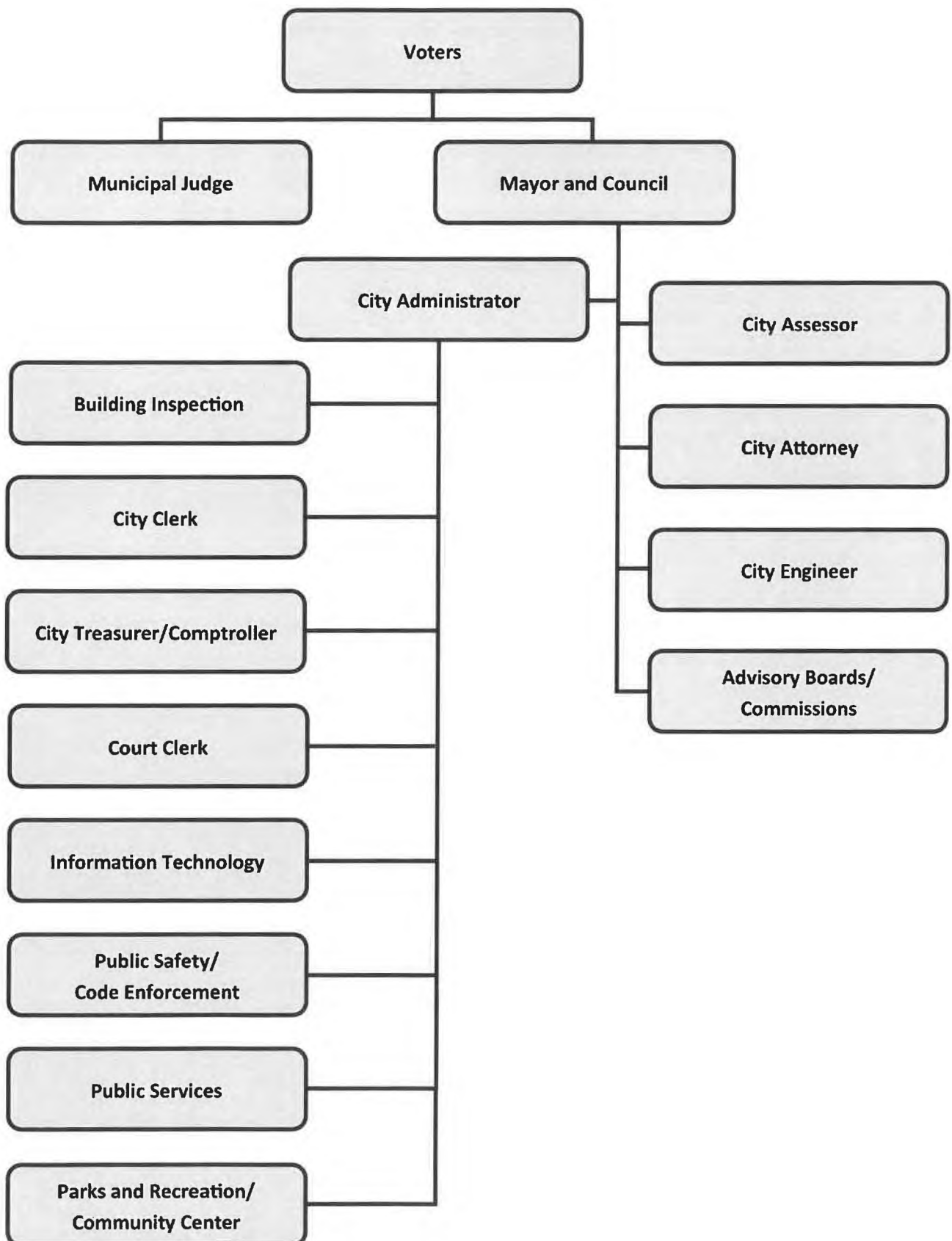
**City of Grosse Pointe Woods
Michigan**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



City of Grosse Pointe Woods, Michigan

List of Elected Officials

Elected Officials

Mayor

Arthur W Bryant

Council Member

Victoria A Granger

Council Member

Angela Coletti Brown

Council Member

Kenneth Gafa

Council Member

Michael Koester

Council Member

Todd A. McConaghy

Council Member

James Motschall

Municipal Judge

Municipal Judge

Theodore A. Metry

Administrator's Office

Administrator

Frank Schulte

Clerk's Office

Clerk

Paul P. Antolin

City Treasurer/Comptroller's Office

Treasurer/Comptroller

Steven Schmidt

City Attorney

City Attorney

Rosati, Schultz,
Joppich &
Amtsbuechler, P.C.

City Attorney

York, Dolan & Tomlinson, P.C.



Plante & Moran, PLLC
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Detroit, MI 48226-1906
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Fax: 313.496.7201
plantemoran.com

Independent Auditor's Report

To the Honorable Mayor and City Council
City of Grosse Pointe Woods, Michigan

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grosse Pointe Woods, Michigan (the "City") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Honorable Mayor and City Council
City of Grosse Pointe Woods, Michigan

In performing an audit in accordance with GAAS, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

To the Honorable Mayor and City Council
City of Grosse Pointe Woods, Michigan

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

Plante & Morse, PLLC

November 7, 2025

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis

Our discussion and analysis of the City of Grosse Pointe Woods, Michigan's (the "City") financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the City's financial statements.

Financial Highlights

The following represents the most significant financial highlights for the year ended June 30, 2025:

- Property taxes continue to be the City's largest source of revenue; slow but steady increases have been realized over the last several years. The City has had incremental increases, with a CPI of 5.0 percent (maximum allowed) for tax year 2025, remaining the same as the 5.0 percent in tax year 2024. The general operating property tax revenue increased by approximately 2.28 percent from fiscal year 2023-2024.
- Revenue sharing from the State of Michigan remains the City's second largest source of revenue. The City has successfully met all accountability and transparency requirements set by the State, receiving 100 percent of its state-shared revenue allocation for fiscal year 2024-2025. This consistent support is vital for funding essential services and programs in the community.
- The City remains vigilant with property maintenance enforcement to ensure properties are maintained. Maintaining property values and preventing decline through an effective property maintenance and rental inspection program is an important component of our overall financial plan and in maintaining the quality of life within our community.
- The City has made several park improvements recently at Ghesquiere Park. Notably, the three baseball diamonds have been renovated and the softball and Babe Ruth diamonds were updated, a walking path is being constructed in around the park, the restrooms are being renovated, and an all-ability swing set has been installed. Additionally, at the Lakefront Park, the construction of a splash pad was completed, the slide was restored, the pool liner was replaced, the concession stand is being renovated, a storage building for equipment is being built, and the parking lot and boat launch have been resurfaced. These enhancements aim to give a fresh new look to the parks.
- Road repair and reconstruction continue to be priorities for the City. A major street project included in fiscal year 2024-2025 was the Wedgewood resurfacing project and the start of the Vernier and Mack intersection reconstruction. In addition, maintenance of city roads included asphalt patching, concrete maintenance, and sidewalk repair. Project costs totaling \$320,000 were funded through transportation revenue from the State of Michigan (ACT 51) and prior year reserves.
- Maintaining and improving water and sewer infrastructure is a priority for the City. Projects included in fiscal year 2024-2025 are water main work on Roslyn Road, upgrades to the Torrey Road Pump Station, and the continued work on installing a backup generator for the pump station. Additionally, open cut repair, and cured-in-place pipe lining repair and maintenance were completed. Project costs of approximately \$1.1 million were funded from capital improvement revenue and water and sewer reserves.
- The City is prioritizing the replacement of aging vehicles and equipment, investing \$173,000 during fiscal year 2024-2025. This investment includes a Ford F550 with a plow and salt spreader, a trackless stump grinder, a Turf Tiger riding mower, and a tire machine. These upgrades aim to enhance efficiency and safety across various city operations.

Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis (Continued)

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year and how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

The City as a Whole

The following table shows, in a condensed format, the net position as of the current date compared to the prior year:

Summary Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other assets	\$ 18,887,868	\$ 17,790,813	\$ 14,149,793	\$ 13,934,791	\$ 33,037,661	\$ 31,725,604
Capital assets	60,134,489	61,227,924	35,779,931	35,499,330	95,914,420	96,727,254
Total assets	79,022,357	79,018,737	49,929,724	49,434,121	128,952,081	128,452,858
Deferred Outflows of Resources	2,606,354	1,023,037	304,544	184,983	2,910,898	1,208,020
Liabilities						
Current liabilities	1,664,811	1,246,703	490,845	958,968	2,155,656	2,205,671
Noncurrent liabilities	65,597,902	67,505,773	7,735,150	8,498,751	73,333,052	76,004,524
Total liabilities	67,262,713	68,752,476	8,225,995	9,457,719	75,488,708	78,210,195
Deferred Inflows of Resources	4,427,345	5,300,165	307,170	424,709	4,734,515	5,724,874
Net Position						
Net investment in capital assets	41,461,434	40,788,632	32,012,702	31,084,204	73,474,136	71,872,836
Restricted	3,928,118	3,300,662	198,090	198,090	4,126,208	3,498,752
Unrestricted	(35,450,899)	(38,100,161)	9,490,311	8,454,382	(25,960,588)	(29,645,779)
Total net position	<u>\$ 9,938,653</u>	<u>\$ 5,989,133</u>	<u>\$ 41,701,103</u>	<u>\$ 39,736,676</u>	<u>\$ 51,639,756</u>	<u>\$ 45,725,809</u>

Capital assets in governmental activities decreased by approximately \$1.1 million, net of approximately \$3.2 million in depreciation. The City's ongoing work related to the Milk River Drainage District totals approximately \$8,000, and the remaining additions in capital assets totaled approximately \$2.3 million related to the City's continued investment in road improvement projects and other infrastructure assets.

The decrease in governmental activities long-term liabilities was \$1.9 million; this is primarily due to the payments on debt and the reduction of the net pension liability, as discussed in Note 9. The City continues to make the required contributions to the pension plans.

Net position in governmental activities increased to \$9.9 million, up from a net position of \$6.0 million in fiscal year 2023-2024. Business-type activities net position increased to \$41.7 million, up from \$39.7 million in fiscal year 2023-2024.

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis (Continued)

The following table shows the City's major revenue and expenses as a whole for both the governmental and business-type activities. The bottom of the table shows the changes in net position during the current year in comparison to the prior year:

Summary Condensed Statement of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenue						
Program revenue:						
Charges for services	\$ 1,535,254	\$ 1,401,580	\$ 8,145,209	\$ 8,068,649	\$ 9,680,463	\$ 9,470,229
Operating grants	2,174,777	2,071,109	-	-	2,174,777	2,071,109
Capital grants	13,361	50,992	-	-	13,361	50,992
General revenue:						
Property taxes	19,432,297	18,999,422	-	-	19,432,297	18,999,422
Intergovernmental	2,750,267	2,282,603	-	-	2,750,267	2,282,603
Investment earnings	885,502	966,680	563,980	651,016	1,449,482	1,617,696
Other revenue:						
Cable franchise fees	263,312	292,561	-	-	263,312	292,561
Other miscellaneous income	270,156	258,958	-	-	270,156	258,958
Total revenue	27,324,926	26,323,905	8,709,189	8,719,665	36,034,115	35,043,570
Expenses						
General government	3,006,790	2,875,560	-	-	3,006,790	2,875,560
Public safety	6,990,806	4,909,503	-	-	6,990,806	4,909,503
Public works	9,063,145	8,292,828	-	-	9,063,145	8,292,828
Solid waste	1,895,160	1,870,389	-	-	1,895,160	1,870,389
Community and economic development	1,232,855	671,958	-	-	1,232,855	671,958
Parks and recreation	880,015	1,256,700	-	-	880,015	1,256,700
Debt service	414,278	472,294	-	-	414,278	472,294
Water and Sewer Fund	-	-	6,349,334	5,788,228	6,349,334	5,788,228
Parking Utility Fund	-	-	145,888	320,196	145,888	320,196
Boat Dock Rental Fund	-	-	138,634	149,236	138,634	149,236
Commodity Sales Fund	-	-	3,263	3,199	3,263	3,199
Total expenses	23,483,049	20,349,232	6,637,119	6,260,859	30,120,168	26,610,091
Transfers	107,643	-	(107,643)	-	-	-
Change in Net Position	3,949,520	5,974,673	1,964,427	2,458,806	5,913,947	8,433,479
Net Position - Beginning of year	5,989,133	14,460	39,736,676	37,277,870	45,725,809	37,292,330
Net Position - End of year	<u>\$ 9,938,653</u>	<u>\$ 5,989,133</u>	<u>\$ 41,701,103</u>	<u>\$ 39,736,676</u>	<u>\$ 51,639,756</u>	<u>\$ 45,725,809</u>

Governmental Activities

The City's governmental revenue totaled approximately \$27.3 million, with the greatest revenue source being property taxes. Total revenue for governmental activities increased by approximately \$1 million compared to fiscal year 2023-2024. The increase is related to an increase in charges for services, property taxes, and intergovernmental revenue.

Property taxes make up approximately 71.1 percent of total governmental revenue. That percentage decreased from the 72.2 percent reported in fiscal year 2023-2024. Overall, the City experienced an increase of 5.0 percent in taxable value for 2024-2025, remaining consistent with the 5.0 percent increase in fiscal year 2023-2024.

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis (Continued)

Total governmental expenses for the City were approximately \$23.5 million. This is an increase of approximately \$3.1 million compared to fiscal year 2023-2024. This increase is primarily due to increased cost of health care, benefits, wages, and pensions.

Business-type Activities

The City's business-type activities consist of the funds for water and sewer, parking utility, commodity sales, and boat dock rental.

Water and sewer utility system revenue is primarily from fees paid by customers based on use. Water and sewer rates did not change in the current year, and fund balance covered the increased costs to purchase water and to fund required infrastructure improvements.

The remaining business-type funds continue to be funded exclusively by user fees, and there were no significant changes in revenue or expenses in the current year.

In the business-type activities, revenue decreased by approximately \$10,000, primarily due to a decrease in investment earnings and an increase in user fees. Expenses increased by approximately \$380,000 due to a increase in operation and maintenance expenses.

The City's Funds

An analysis of the City's major funds begins on page 13, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City Council created funds to help manage money for specific purposes and to show accountability for certain activities, such as special property tax millages. The City's major governmental funds for fiscal year 2024-2025 include the General Fund and the Grosse-Gratiot Drain Fund. Since the Local Street Fund and the Cable Franchise Fund receive the majority of their revenue from unrestricted sources, they can no longer be classified as special revenue funds. Therefore, they are included in the General Fund. The City's major business-type funds are the Water and Sewer Fund and the Parking Utility Fund.

General Fund

The General Fund pays for most of the City's governmental services. The two largest services funded by the General Fund are public safety (combined police and fire services) and public works, which account for approximately \$11.1 million in expenses. The parks and recreation department accounted for \$2.1 million in expenses, with this department of the City being primarily funded through tax revenue and user fees.

Other major activities in the General Fund include recreation and culture, solid waste, and all general government administrative and services operations. Some of these activities rely on fees for services to help offset costs, and some do not generate any significant service-related revenue. Many of these activities rely heavily on property taxes and revenue sharing to subsidize their operations.

In fiscal year 2024-2025, the General Fund's fund balance increased by approximately \$83,000. The increase is primarily due to increases in revenue related to charges for services, property taxes, and investment earnings.

The City's General Fund year-end fund balance is approximately \$9.3 million; \$1.7 million is committed, assigned, or nonspendable, leaving \$7.6 million unassigned. The unassigned amount represents approximately 45 percent of fiscal year 2024-2025 actual expenditures. This level of fund balance is above the recommended level of between 10 percent and 15 percent of annual expenditures; however, the City strives to maintain a cash surplus sufficient to maintain superior city services and retain a favorable bond rating.

Grosse-Gratiot Drain Fund

The Grosse-Gratiot Drain Fund is used to accumulate resources for payment of operations and maintenance costs, as well as the Grosse-Gratiot drain improvements financed by issuance of debt. The Milk River Intercounty Drain Drainage Board has issued debt in the amount of \$40 million for system updates and improvements. The City is responsible for 51.28 percent of the first debt issuance and 35.89 percent of the second debt issuance that was issued for cost overruns. As of June 30, 2025, the project is 99 percent completed.

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis (Continued)

In fiscal year 2024-2025, the fund derived revenue from property taxes of approximately \$3.7 million and expenditures of approximately \$2.5 million related to drain operations and maintenance provided by Wayne County, Michigan and approximately \$40,000 related to capital expenditures.

The Grosse-Gratiot Drain Fund's fund balance decreased by \$31,315; its fund balance at year end is \$428,929. This will be used to fund operations and maintenance, as well as future principal and interest payments.

Water and Sewer Fund

The Water and Sewer Fund continues to maintain a small amount of working capital and the required reserves to meet bond covenants. Because revenue is derived from user fees that are adjusted periodically to cover expenses, the fund is very secure. Unlike the governmental activities of the City, the Water and Sewer Fund does not rely on tax dollars and state aid for its financial well-being.

Water and sewer rates remained constant with fiscal year 2023-2024. These fees cover the expenses imposed by the Great Lakes Water Authority; Wayne County, Michigan; city billing staff; and city operations and maintenance staff, and infrastructure improvements are financed by issuance of debt and the use of reserves.

The City Council and administration review revenue and expenditures annually to ensure revenue remains at an adequate level to support the required expenditures of the water and sewer systems.

General Fund Budgetary Highlights

The City experienced a 5.0 percent increase in taxable value in fiscal year 2024-2025, resulting in a modest increase in property tax revenue. The City Council and administration review expenditures to determine if appropriate funding levels from property taxes and revenue sharing will adequately cover expenditures. Revenue exceeded expenditures for fiscal year 2024-2025 by approximately \$83,000.

Local Street Activity

The Local Street Fund accounts for the maintenance and replacement of all local streets within the City. The City has approximately 42 miles of local streets within its municipal boundaries. The primary source of financing for this fund is provided by distribution of gas tax proceeds from the State under Public Act 51, with the City receiving just over \$576,000 in fiscal year 2024-2025. In addition, the City received \$49,161 from the State for PA 248 funding. The Local Street Fund also receives a small amount of its revenue from interest on investments.

The Local Street Fund's fund balance decreased by \$163,867. The Local Street Fund's fund balance at June 30, 2025 is \$859,584. For reporting purposes, this fund balance has been classified as committed and rolled into the General Fund.

Cable Franchise Activity

The Cable Franchise Fund was established to invest the proceeds from the sale of the City's interest in a cable company's earnings used for capital improvements.

The Cable Franchise Fund's fund balance increased to \$586,428 primarily as a result of annual interest earnings and is reported in the General Fund as assigned.

Capital Asset and Debt Administration

General obligation debt for the City in fiscal year 2024-2025 includes the 2015 Road Construction Bonds, the 2017 Road Construction Bonds, and the 2018 Capital Improvement Bonds utilized to fund municipal infrastructure needs throughout various city-owned buildings and properties. These general obligation bonds are secured by an issuing government's pledge to use all available resources to repay holders of the bond, and they are backed by the full faith and credit of the City of Grosse Pointe Woods, Michigan as the issuing authority. Fiscal year 2024-2025 ended with general obligation debt of \$2.7 million in outstanding principal.

Overall, the City's debt remains low, with combined governmental long-term debt at \$18 million, with \$15.26 million directly attributed to the Milk River Drainage Project. Detailed information on the City's debt can be found in the statistical section of this report in debt capacity information and the direct and overlapping debt schedules. For more information regarding the activity of capital assets and debt, please refer to Notes 4 and 7, respectively.

City of Grosse Pointe Woods, Michigan

Management's Discussion and Analysis (Continued)

Economic Factors

Property tax values increased pursuant to the Consumer Price Index (CPI) by 5 percent and realized an overall increase of 4.39 percent in fiscal year 2024-2025. The overall increase is inclusive of all taxable value additions and losses calculated into this final percentage. This resulted in an increase in property tax revenue of approximately \$430,000 in fiscal year 2024-2025. The City remains hopeful that the rebound from the 2007 decline in taxable values will continue. Prudent fiscal management continues to be a top priority, as the City continues to implement cost-saving measures, including reducing discretionary spending, evaluating and prioritizing capital projects, and working to establish partnerships with other agencies.

Contacting the City's Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, please contact the city administrator's office at (313) 343-2450.

City of Grosse Pointe Woods, Michigan

Statement of Net Position

June 30, 2025

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments (Note 3)	\$ 15,739,897	\$ 11,847,816	\$ 27,587,713
Receivables:			
Customer receivables	-	1,912,114	1,912,114
Accrued interest receivable	70,893	86,102	156,995
Leases receivable (Note 5)	1,737,407	-	1,737,407
Other receivables	4,577	1,531	6,108
Due from other governments	898,119	102,164	1,000,283
Prepaid expenditures and other assets	358,678	1,976	360,654
Restricted assets	-	198,090	198,090
Investment in Grosse Pointes-Clinton Refuse Disposal Authority (Note 15)	78,297	-	78,297
Capital assets: (Note 4)			
Assets not subject to depreciation	2,757,261	1,340,660	4,097,921
Assets subject to depreciation - Net	57,377,228	34,439,271	91,816,499
Total assets	79,022,357	49,929,724	128,952,081
Deferred Outflows of Resources - Deferred pension costs	2,606,354	304,544	2,910,898
Liabilities			
Accounts payable	906,003	444,712	1,350,715
Accrued liabilities and other:			
Accrued salaries and wages	197,048	15,431	212,479
Payroll taxes and withholdings	72,295	1,605	73,900
Accrued interest payable	112,794	24,052	136,846
Accrued other	367,171	5,045	372,216
Unearned revenue	9,500	-	9,500
Noncurrent liabilities:			
Due within one year:			
Compensated absences (Note 7)	816,949	55,013	871,962
Provision for claims (Notes 7 and 16)	155,000	-	155,000
Current portion of bonds and contracts payable (Note 7)	1,417,594	460,000	1,877,594
Due in more than one year:			
Compensated absences (Note 7)	82,626	19,835	102,461
Net pension liability (Note 9)	22,768,112	1,924,036	24,692,148
Net OPEB liability (Note 11)	23,774,011	2,202,202	25,976,213
Bonds and contracts payable - Net of current portion (Note 7)	16,583,610	3,074,064	19,657,674
Total liabilities	67,262,713	8,225,995	75,488,708
Deferred Inflows of Resources			
Deferred pension cost reductions	2,691,152	299,195	2,990,347
Deferred OPEB cost reductions	86,104	7,975	94,079
Deferred inflows from leases (Note 5)	1,650,089	-	1,650,089
Total deferred inflows of resources	4,427,345	307,170	4,734,515
Net Position			
Net investment in capital assets	41,461,434	32,012,702	73,474,136
Restricted:			
Roads	1,529,048	-	1,529,048
Debt service	612,792	198,090	810,882
Public safety	235,854	-	235,854
Solid waste	1,280,937	-	1,280,937
Community development	134,624	-	134,624
Grants	18,932	-	18,932
Opioid settlement	115,931	-	115,931
Unrestricted	(35,450,899)	9,490,311	(25,960,588)
Total net position	\$ 9,938,653	\$ 41,701,103	\$ 51,639,756

City of Grosse Pointe Woods, Michigan

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 3,006,790	\$ 856,584	\$ 164,805	\$ -
Public safety	6,990,806	377,745	-	-
Public works	9,063,145	25,951	2,009,972	13,361
Solid waste	1,895,160	-	-	-
Municipal improvement	1,232,855	-	-	-
Parks and recreation	880,015	274,974	-	-
Interest on long-term debt	414,278	-	-	-
Total governmental activities	23,483,049	1,535,254	2,174,777	13,361
Business-type activities:				
Water and Sewer Fund	6,349,334	7,560,432	-	-
Parking Utility Fund	145,888	342,529	-	-
Nonmajor enterprise	141,897	242,248	-	-
Total business-type activities	6,637,119	8,145,209	-	-
Total primary government	\$ 30,120,168	\$ 9,680,463	\$ 2,174,777	\$ 13,361
General revenue:				
Taxes - Property taxes				
Intergovernmental				
Unrestricted investment income				
Franchise fees				
Other miscellaneous income				
Total general revenue				
Transfers				
Change in Net Position				
Net Position - Beginning of year				
Net Position - End of year				

Statement of Activities

Year Ended June 30, 2025

Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,985,401)	\$ -	\$ (1,985,401)
(6,613,061)	-	(6,613,061)
(7,013,861)	-	(7,013,861)
(1,895,160)	-	(1,895,160)
(1,232,855)	-	(1,232,855)
(605,041)	-	(605,041)
(414,278)	-	(414,278)
(19,759,657)	-	(19,759,657)
-	1,211,098	1,211,098
-	196,641	196,641
-	100,351	100,351
-	1,508,090	1,508,090
(19,759,657)	1,508,090	(18,251,567)
19,432,297	-	19,432,297
2,750,267	-	2,750,267
885,502	563,980	1,449,482
263,312	-	263,312
270,156	-	270,156
23,601,534	563,980	24,165,514
107,643	(107,643)	-
3,949,520	1,964,427	5,913,947
5,989,133	39,736,676	45,725,809
\$ 9,938,653	\$ 41,701,103	\$ 51,639,756

City of Grosse Pointe Woods, Michigan

Governmental Funds Balance Sheet

June 30, 2025

	General Fund	Debt Service Fund - Grosse-Gratiot Drain Fund	Nonmajor Funds	Total Governmental Funds
Assets				
Cash and investments (Note 3)	\$ 9,453,331	\$ 449,750	\$ 4,411,110	\$ 14,314,191
Receivables:				
Accrued interest receivable	61,350	-	336	61,686
Leases receivable	1,737,407	-	-	1,737,407
Other receivables	2,901	-	1,676	4,577
Due from other governments	538,374	-	359,745	898,119
Due from other funds (Note 6)	60,731	-	-	60,731
Prepaid expenditures and other assets	10,157	32,892	-	43,049
Total assets	\$ 11,864,251	\$ 482,642	\$ 4,772,867	\$ 17,119,760
Liabilities				
Accounts payable	\$ 410,905	\$ -	\$ 481,260	\$ 892,165
Due to other funds (Note 6)	-	-	20,000	20,000
Accrued liabilities and other:				
Accrued salaries and wages	184,815	-	7,865	192,680
Payroll taxes and withholdings	32,405	-	38,593	70,998
Accrued other	260,392	53,713	50,600	364,705
Unearned revenue	-	-	9,500	9,500
Total liabilities	888,517	53,713	607,818	1,550,048
Deferred Inflows of Resources				
Unavailable revenue	-	-	100,053	100,053
Deferred inflows from leases (Note 5)	1,650,089	-	-	1,650,089
Total deferred inflows of resources	1,650,089	-	100,053	1,750,142
Fund Balances				
Nonspendable	10,157	32,892	-	43,049
Restricted:				
Roads	-	-	1,529,048	1,529,048
Public safety	-	-	235,854	235,854
Debt service	-	396,037	183,863	579,900
Grants	-	-	8,888	8,888
Community development	-	-	134,624	134,624
Solid waste	-	-	1,280,937	1,280,937
Opioid settlement	-	-	35,878	35,878
Committed:				
Capital projects	26,430	-	533,655	560,085
Local streets	859,584	-	-	859,584
Assigned:				
Public safety	50,000	-	-	50,000
Parkway beautification	-	-	132,205	132,205
Cable	586,428	-	-	586,428
Cook Road	200,000	-	-	200,000
Unassigned	7,593,046	-	(9,956)	7,583,090
Total fund balances	9,325,645	428,929	4,064,996	13,819,570
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,864,251	\$ 482,642	\$ 4,772,867	\$ 17,119,760

City of Grosse Pointe Woods, Michigan

Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2025

Fund Balances Reported in Governmental Funds	\$ 13,819,570
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	57,675,887
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	100,053
Investments in joint ventures are not financial resources and are not reported in the funds	78,297
Bonds payable and lease liabilities are not due and payable in the current period and are not reported in the funds	(18,001,204)
Accrued interest is not due and payable in the current period and is not reported in the funds	(112,794)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(866,090)
Pension benefits	(22,145,312)
Retiree health care benefits (OPEB)	(23,204,014)
Internal service funds are included as part of governmental activities	2,594,260
Net Position of Governmental Activities	<u>\$ 9,938,653</u>

City of Grosse Pointe Woods, Michigan

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2025

	General Fund	Debt Service Fund - Grosse-Gratiot Drain Fund	Nonmajor Funds	Total Governmental Funds
Revenue				
Property taxes	\$ 12,321,633	\$ 3,685,416	\$ 3,465,248	\$ 19,472,297
Franchise fees	337,793	-	-	337,793
Intergovernmental	2,782,983	22,861	2,005,222	4,811,066
Charges for services	1,048,461	-	-	1,048,461
Fines and forfeitures	198,902	-	-	198,902
Investment income	668,517	17,848	156,676	843,041
Other revenue	434,145	-	236,888	671,033
Total revenue	17,792,434	3,726,125	5,864,034	27,382,593
Expenditures				
Current services:				
General government	3,697,958	-	88,922	3,786,880
Public safety	7,849,422	-	138,359	7,987,781
Public works	3,214,224	2,470,226	3,108,014	8,792,464
Community and economic development	-	-	1,264,123	1,264,123
Parks and recreation	2,093,009	-	107,574	2,200,583
Debt service:				
Principal	-	892,260	1,480,000	2,372,260
Interest on long-term debt	-	394,954	96,037	490,991
Total expenditures	16,854,613	3,757,440	6,283,029	26,895,082
Excess of Revenue Over (Under) Expenditures	937,821	(31,315)	(418,995)	487,511
Other Financing Sources (Uses)				
Transfers in	400,000	-	1,362,766	1,762,766
Transfers out	(1,255,123)	-	(400,000)	(1,655,123)
Total other financing (uses) sources	(855,123)	-	962,766	107,643
Net Change in Fund Balances	82,698	(31,315)	543,771	595,154
Fund Balances - Beginning of year	9,242,947	460,244	3,521,225	13,224,416
Fund Balances - End of year	\$ 9,325,645	\$ 428,929	\$ 4,064,996	\$ 13,819,570

City of Grosse Pointe Woods, Michigan

Governmental Funds Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2025

Net Change in Fund Balances Reported in Governmental Funds	\$ 595,154
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Depreciation expense	(2,864,253)
Donated assets	20,250
Capital outlay	1,950,348
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	(52,879)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt and amortization of bond premiums)	2,434,528
Interest expense is recognized in the government-wide statements as it accrues	14,444
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	1,699,082
Change in investment in a joint Grosse Pointes-Clinton Refuse Disposal Authority is not recorded in the funds	4,506
Internal service funds are included as part of governmental activities	148,340
Change in Net Position of Governmental Activities	\$ 3,949,520

City of Grosse Pointe Woods, Michigan

Proprietary Funds Statement of Net Position

June 30, 2025

	Enterprise Funds				Governmental Activities
	Water and Sewer Fund	Parking Utility Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Cash and investments	\$ 10,341,883	\$ 786,020	\$ 719,913	\$ 11,847,816	\$ 1,425,706
Receivables:					
Customer receivables	1,912,114	-	-	1,912,114	-
Accrued interest receivable	81,046	5,056	-	86,102	9,207
Other receivables	-	1,531	-	1,531	-
Due from other governments	102,164	-	-	102,164	-
Prepaid expenditures and other assets	1,976	-	-	1,976	315,629
Total current assets	12,439,183	792,607	719,913	13,951,703	1,750,542
Noncurrent assets:					
Restricted assets	198,090	-	-	198,090	-
Capital assets:					
Assets not subject to depreciation	954,862	180,782	205,016	1,340,660	-
Assets subject to depreciation - Net	33,807,945	338,448	292,878	34,439,271	2,458,602
Total noncurrent assets	34,960,897	519,230	497,894	35,978,021	2,458,602
Total assets	47,400,080	1,311,837	1,217,807	49,929,724	4,209,144
Deferred Outflows of Resources - Deferred pension costs	271,007	33,537	-	304,544	121,832
Liabilities					
Current liabilities:					
Accounts payable	358,657	46,643	39,412	444,712	13,838
Due to other funds	-	-	-	-	40,731
Accrued liabilities and other	40,252	3,890	1,991	46,133	8,131
Compensated absences	47,180	7,833	-	55,013	-
Provision for claims	-	-	-	-	155,000
Current portion of bonds and contracts payable	460,000	-	-	460,000	-
Total current liabilities	906,089	58,366	41,403	1,005,858	217,700
Noncurrent liabilities:					
Compensated absences	19,835	-	-	19,835	33,485
Net pension liability	1,701,589	222,447	-	1,924,036	708,889
Net OPEB liability	1,754,913	447,289	-	2,202,202	653,733
Bonds and contracts payable - Net of current portion	3,074,064	-	-	3,074,064	-
Total noncurrent liabilities	6,550,401	669,736	-	7,220,137	1,396,107
Total liabilities	7,456,490	728,102	41,403	8,225,995	1,613,807
Deferred Inflows of Resources					
Deferred pension cost reductions	266,761	32,434	-	299,195	120,541
Deferred OPEB cost reductions	6,356	1,619	-	7,975	2,368
Total deferred inflows of resources	273,117	34,053	-	307,170	122,909
Net Position					
Net investment in capital assets	31,076,571	477,628	458,503	32,012,702	2,458,602
Restricted - Debt service	198,090	-	-	198,090	-
Unrestricted	8,666,819	105,591	717,901	9,490,311	135,658
Total net position	\$ 39,941,480	\$ 583,219	\$ 1,176,404	\$ 41,701,103	\$ 2,594,260

City of Grosse Pointe Woods, Michigan

Proprietary Funds Statement of Revenue, Expenses, and Changes in Net Position

Year Ended June 30, 2025

	Enterprise Funds				Governmental Activities
	Water and Sewer Fund	Parking Utility Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating Revenue					
Water sales and charges for services	\$ 7,256,020	\$ -	\$ -	\$ 7,256,020	\$ -
Interest and penalty charges	125,415	-	-	125,415	-
Fees and violations	-	301,226	-	301,226	-
Docking and launching fees	-	-	234,844	234,844	-
Commodity sales	-	-	7,404	7,404	-
Other revenue	178,997	41,303	-	220,300	-
Charges to other funds	-	-	-	-	4,181,952
Total operating revenue	7,560,432	342,529	242,248	8,145,209	4,181,952
Operating Expenses					
Cost of water	3,528,281	-	-	3,528,281	-
Cost of insurance claims	-	-	-	-	3,009,797
General and administrative	915,141	32,604	77,550	1,025,295	380,406
Operation and maintenance	611,625	82,143	5,000	698,768	-
Charges from internal service funds	143,750	-	-	143,750	-
Vehicle operation and maintenance	-	-	-	-	337,861
Depreciation	1,055,590	31,141	59,347	1,146,078	372,851
Total operating expenses	6,254,387	145,888	141,897	6,542,172	4,100,915
Operating Income	1,306,045	196,641	100,351	1,603,037	81,037
Nonoperating Revenue (Expense)					
Investment income	484,996	35,220	43,764	563,980	59,521
Interest expense	(94,947)	-	-	(94,947)	-
Gain on sale of assets	-	-	-	-	1,000
Insurance proceeds	-	-	-	-	6,782
Total nonoperating revenue	390,049	35,220	43,764	469,033	67,303
Transfers Out	-	-	(107,643)	(107,643)	-
Change in Net Position	1,696,094	231,861	36,472	1,964,427	148,340
Net Position - Beginning of year	38,245,386	351,358	1,139,932	39,736,676	2,445,920
Net Position - End of year	\$ 39,941,480	\$ 583,219	\$ 1,176,404	\$ 41,701,103	\$ 2,594,260

City of Grosse Pointe Woods, Michigan

Proprietary Funds Statement of Cash Flows

Year Ended June 30, 2025

	Enterprise Funds				Governmental Activities
	Water and Sewer Fund	Parking Utility Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities					
Receipts from customers	\$ 7,537,767	\$ 344,180	\$ 248,267	\$ 8,130,214	\$ -
Receipts from interfund services and reimbursements	-	-	-	-	4,181,952
Payments to suppliers	(4,056,135)	-	-	(4,056,135)	(337,840)
Payments to employees and fringes	(2,062,135)	(233,320)	(52,419)	(2,347,874)	(599,268)
Claims paid	-	-	-	-	(3,108,242)
Net cash and cash equivalents provided by operating activities	1,419,497	110,860	195,848	1,726,205	136,602
Cash Flows Used in Noncapital Financing Activities - Transfers to other funds	-	-	(107,643)	(107,643)	-
Cash Flows from Capital and Related Financing Activities					
Proceeds from insurance	-	-	-	-	6,782
Proceeds from sale of capital assets	-	-	-	-	1,000
Purchase of capital assets	(1,040,881)	(180,782)	(205,016)	(1,426,679)	(173,071)
Principal and interest paid on capital debt	(542,728)	-	-	(542,728)	-
Net cash and cash equivalents used in capital and related financing activities	(1,583,609)	(180,782)	(205,016)	(1,969,407)	(165,289)
Cash Flows from Investing Activities					
Interest received on investments	500,472	42,519	43,764	586,755	72,457
Purchases of investment securities	(184,396)	-	-	(184,396)	(35,463)
Net cash and cash equivalents provided by investing activities	316,076	42,519	43,764	402,359	36,994
Net Increase (Decrease) in Cash and Cash Equivalents	151,964	(27,403)	(73,047)	51,514	8,307
Cash and Cash Equivalents - Beginning of year	3,463,602	319,484	792,960	4,576,046	622,067
Cash and Cash Equivalents - End of year	<u>\$ 3,615,566</u>	<u>\$ 292,081</u>	<u>\$ 719,913</u>	<u>\$ 4,627,560</u>	<u>\$ 630,374</u>
Classification of Cash and Cash Equivalents					
Cash and investments	\$ 10,341,883	\$ 786,020	\$ 719,913	\$ 11,847,816	\$ 1,425,706
Restricted cash	198,090	-	-	198,090	-
Less amounts classified as investments	(6,924,407)	(493,939)	-	(7,418,346)	(795,332)
Total cash and cash equivalents	<u>\$ 3,615,566</u>	<u>\$ 292,081</u>	<u>\$ 719,913</u>	<u>\$ 4,627,560</u>	<u>\$ 630,374</u>

See notes to financial statements.

City of Grosse Pointe Woods, Michigan

Proprietary Funds Statement of Cash Flows (Continued)

Year Ended June 30, 2025

	Enterprise Funds				Governmental Activities
	Water and Sewer Fund	Parking Utility Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income to Net Cash from Operating Activities					
Operating income	\$ 1,306,045	\$ 196,641	\$ 100,351	\$ 1,603,037	\$ 81,037
Adjustments to reconcile operating income to net cash from operating activities:					
Depreciation	1,055,590	31,141	59,347	1,146,078	372,851
Changes in assets and liabilities:					
Receivables	(22,665)	(1,531)	-	(24,196)	-
Prepaid and other assets	14,828	2,439	-	17,267	(237,167)
Net pension or OPEB liability	(403,344)	(146,429)	(113)	(549,886)	(27,672)
Accounts payable	(530,957)	28,599	36,263	(466,095)	33,469
Estimated claims liability	-	-	-	-	(85,916)
Total adjustments	113,452	(85,781)	95,497	123,168	55,565
Net cash and cash equivalents provided by operating activities	<u>\$ 1,419,497</u>	<u>\$ 110,860</u>	<u>\$ 195,848</u>	<u>\$ 1,726,205</u>	<u>\$ 136,602</u>

City of Grosse Pointe Woods, Michigan

**Fiduciary Funds
Statement of Fiduciary Net Position**

June 30, 2025

	Pension and Other Employee Benefit Trust Funds	<u>Custodial Fund</u> Tax Collection Fund
Assets		
Cash and cash equivalents	\$ 857,855	\$ -
Investments:		
Equity funds	15,956,451	-
Bond funds	9,286,567	-
Exchange-traded funds	27,811,823	-
Receivables - Accrued interest receivable	<u>1,019</u>	<u>-</u>
Total assets	53,913,715	-
Liabilities	<u>-</u>	<u>-</u>
Net Position		
Restricted for pension	50,905,372	-
Restricted for postemployment benefits other than pension	<u>3,008,343</u>	<u>-</u>
Total net position	<u><u>\$ 53,913,715</u></u>	<u><u>\$ -</u></u>

City of Grosse Pointe Woods, Michigan

Fiduciary Funds Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2025

	Pension and Other Employee Benefit Trust Funds	Custodial Fund Tax Collection Fund
Additions		
Investment income (loss):		
Interest and dividends	\$ 477,396	\$ -
Net increase in fair value of investments	5,544,737	-
Investment costs	(69,034)	-
Net investment income	5,953,099	-
Contributions:		
Employer contributions	4,317,151	-
Employee contributions	360,272	-
Total contributions	4,677,423	-
Property tax collections for other governments	-	42,194,873
Total additions	10,630,522	42,194,873
Deductions		
Benefit payments	5,875,072	-
Tax distributions to other governments	-	42,194,873
Total deductions	5,875,072	42,194,873
Net Increase in Fiduciary Net Position	4,755,450	-
Net Position - Beginning of year	49,158,265	-
Net Position - End of year	\$ 53,913,715	\$ -

Note 1 - Significant Accounting Policies

Reporting Entity

The City of Grosse Pointe Woods, Michigan (the "City") is governed by an elected mayor and a six-member City Council. In accordance with government accounting principles, there are no separate legal entities appropriate to be reported within these financial statements other than the fiduciary component units.

Fiduciary Component Units

The City of Grosse Pointe Woods Pension Plan and the City of Grosse Pointe Woods Pension Plan Supplemental Annuity are governed by a five-member pension board that includes the mayor, one member of City Council, one resident appointed by the mayor, and two employees - one general and one public safety. Although they are legally separate from the City, they are reported as fiduciary component units because the City appoints a voting majority to the pension board and the plans impose a financial burden on the City.

The Grosse Pointe Woods Retiree Healthcare Plan is governed by a five-member board that includes the mayor, one member of City Council, one resident appointed by the mayor, and two employees - one general and one public safety. Although it is legally separate from the City, it is reported as a fiduciary component unit because the City appoints a voting majority to the retiree health care plan board and the plan imposes a financial burden on the City.

Accounting and Reporting Principles

The City follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the City:

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between the City's water and sewer function and various other functions. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

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

Note 1 - Significant Accounting Policies (Continued)

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the City has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue, state gas and weight tax revenue, court fines, and interest associated with the current fiscal period. Conversely, amounts collected after the period of availability are recorded as a deferred inflow, along with a corresponding receivable.

Proprietary funds and fiduciary funds, as applicable, use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Accounting

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the City to show the particular expenditures for which specific revenue is used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The City reports the following funds as major governmental funds:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- The Grosse-Gratiot Drain Fund is used to account for revenue received that is used to pay for capital projects related to the drain, as well as principal and interest on the Grosse-Gratiot drain long-term debt. Funding is provided by a specific property tax millage.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the City). The City reports the following funds as major enterprise funds:

- The Water and Sewer Fund provides water to customers and disposes of sanitary sewage in exchange for quarterly user charges.
- The Parking Utility Fund accounts for the City's parking meters and costs associated with maintaining the meters. Funding is provided by parking meter fees and violation fees.

Note 1 - Significant Accounting Policies (Continued)

The City's internal service funds are used to allocate insurance costs and machinery and equipment purchases and maintenance to the various funds on a full accrual basis so that the full costs are recognized and allocated to the various funds in the year that the costs are incurred. The City has three internal service funds:

- The Motor Vehicle Fund has been established to account for costs associated with vehicles purchased by the City and used by all departments within the City.
- The Workers' Compensation Fund is used to fund workers' compensation claims and purchase insurance that provides coverage for employees. The fund is financed primarily by charges to various departments within the City.
- The Medical Care Fund has been established to account for medical costs associated with employee fringe benefits and the City's OPEB plan. The fund is financed primarily by charges to various departments within the City.

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the City's programs. Activities that are reported as fiduciary include the following:

- The Pension and Other Employee Benefit Trust Funds account for the activities of the employee benefit plans, which accumulate resources for pension benefit payments to retirees and other postemployment benefit payments to qualified retirees.
- The Tax Collection Fund collects taxes on behalf of all the taxing authorities (state, county, school district, and the various smaller authorities).

Interfund Activity

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market prices; estimated using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals; or are stated at net asset value (NAV).

Note 1 - Significant Accounting Policies (Continued)

Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable. Prepaid items are recorded as expenditures when consumed rather than when purchased.

Restricted Assets

The revenue bonds of the Water and Sewer Fund require amounts to be set aside for debt service. These amounts have been classified as restricted assets. The balance of the restricted asset account for revenue bond restriction for debt payments is \$198,090 at June 30, 2025. These amounts have also been classified as restricted net position.

Capital Assets

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

Capital Asset Class	Depreciable Life - Years
Infrastructure	10-50
Buildings	25
Water and sewer lines	20
Equipment	5
Vehicles	3-7
Land improvements	10-40

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund and debt service funds are generally used to liquidate governmental long-term debt, and the Water and Sewer Fund is generally used to liquidate business-type long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

Note 1 - Significant Accounting Policies (Continued)

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The City reports the following deferred outflows of resources and deferred inflows of resources:

	Inflows	Outflows
Unavailable revenue (those not collected within the period of availability) -		
Reported only at the modified accrual level	✓	
Deferred pension costs (or cost reductions)	✓	✓
Deferred OPEB costs (or cost reductions)	✓	
Deferred lease revenue	✓	

Net Position

Net position of the City is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Note 1 - Significant Accounting Policies (Continued)

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by passing a resolution prior to the end of the fiscal year, commit fund balance. Once passed, the limitation imposed by the resolution remains in place until a similar action is taken (the passing of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City has, by resolution, authorized the finance director to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Property Tax Revenue

Property taxes are levied on each December 31. The related property taxes are billed and become a lien on July 1 of the following year. Taxes are considered delinquent on February 28 of the following year, at which time they are added to the county tax rolls.

The City's 2024 property tax revenue was levied and collectible on July 1, 2024 and was recognized as revenue in the year ended June 30, 2025 when the proceeds of the levy were budgeted and available for the financing of operations.

The 2024 taxable valuation of the City totaled \$921 million. Taxes were levied as follows:

Purpose	Millage Rate	Revenue
General operating	12.7851	\$ 11,671,000
Public relations	0.0543	50,000
Solid waste disposal	2.4440	2,232,000
Grosse-Gratiot drain	4.0677	3,715,000
Road bond debt	1.3815	1,262,000
Total		<u>\$ 18,930,000</u>

Pension

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

Note 1 - Significant Accounting Policies (Continued)

Other Postemployment Benefit Costs

The City offers retiree health care benefits to retirees. The City records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences (Vacation and Sick Leave)

It is the City's policy that employees earn vacation pay benefits on their anniversary date and sick benefits monthly. The government-wide and proprietary fund statements accrue all vacation and sick pay that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. A liability for these amounts is reported in governmental funds as it comes due for payment (when the time is taken off or employees terminate).

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds is charges to customers for sales or services. In addition, the Water and Sewer Fund recognizes the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for these funds include the cost of sales or services and administrative expenses and may include depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Leases

The City is a lessor for noncancelable leases of property used for telecommunications equipment. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term, and lease receipts.

- The City uses its incremental borrowing rate as the discount rate for leases.

Note 1 - Significant Accounting Policies (Continued)

- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

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

Accounting Changes and Error Corrections

Adoption of New Accounting Pronouncement

During the year, the City adopted GASB Statement No. 101, *Compensated Absences*. As a result, the liability for compensated absences in the statement of net position has been calculated to comply with this new pronouncement. The financial statements for the year ended June 30, 2024 have not been restated due to the immaterial impact to the financial statements.

Upcoming Accounting Pronouncements

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes new accounting and financial reporting requirements or modifies existing requirements related to the following: management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statement of revenue, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2026.

In September 2024, the Governmental Accounting Standards Board issued Statement No. 104, *Disclosure of Certain Capital Assets*, which requires certain types of capital assets, such as lease assets, intangible right-of-use assets, subscription assets, and other intangible assets, to be disclosed separately by major class of underlying asset in the capital assets note. This statement also requires additional disclosures for capital assets held for sale. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2026.

Note 2 - Stewardship, Compliance, and Accountability

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the City incurred expenditures in the Grosse-Gratiot Drain Fund and Municipal Improvement Fund that were in excess of the amount budgeted as follows:

	Budget	Actual
Grosse-Gratiot Drain Fund	\$ 3,751,055	\$ 3,757,440
Municipal Improvement Fund	1,184,353	1,264,123

Note 2 - Stewardship, Compliance, and Accountability (Continued)

Construction Code Fees

The City oversees building construction in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Cumulative shortfall at July 1, 2024	\$ (1,130,679)
Current year permit revenue	737,354
Related expenses - Direct costs	<u>647,337</u>
Current year profit	<u>90,017</u>
Cumulative shortfall at June 30, 2025	<u><u>\$ (1,040,662)</u></u>

At June 30, 2025, the City had no outstanding encumbrances.

Note 3 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The pension trust fund and retiree health care fund are also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate, debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The City has designated five banks for the deposit of its funds. The investment policy adopted by the City Council in accordance with Public Act 196 of 1997 has authorized investment in all of the state statutory authorities listed above except for obligations of the State of Michigan or its political subdivisions. Also, the City's investment policy allows the City to invest no more than 50 percent of any one fund in commercial paper rated at the time of purchase within the three highest classifications established by no fewer than two standard rating services. The City's deposits and investments are in accordance with statutory authority.

The City's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City had bank deposits of \$3,638,013 (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

Note 3 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy minimizes interest rate risk by restricting investment maturities to securities maturing three years or less from the date of purchase, unless matched to a specific cash flow requirement. However, the repurchase agreements may be collateralized using longer-dated investments not to exceed 30 years to maturity. Additionally, no more than 40 percent of the City's total investment portfolio, as of June 30 of the preceding year, shall be placed in securities maturing in more than 3 years.

At year end, the City had the following investments and maturities:

Primary Government	Carrying Value	0-5 Years
Municipal bonds	\$ 248,628	\$ 248,628
Federal Home Loan Mortgage Corporation	3,220,104	3,220,104
Federal National Mortgage Association	1,655,486	1,655,486
Federal Home Loan Bank	3,590,790	3,590,790
Federal Farm Credit Bank	2,734,302	2,734,302
Total	\$ 11,449,310	\$ 11,449,310

Fiduciary Funds	Carrying Value	0-5 Years	5-15 Years	More Than 15 Years
Commercial bond funds	\$ 9,286,567	\$ -	\$ 9,286,567	\$ -

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of June 30, 2025, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Carrying Value	Rating	Rating Organization
Primary Government			
Federal Home Loan Mortgage Corporation	\$ 3,220,104	Aa1	Moody's
Federal National Mortgage Association - Fixed	1,655,486	Aa1	Moody's
Federal Home Loan Bank - Fixed	3,590,790	Aa1	Moody's
Federal Farm Credit Bank	2,734,302	Aa1	Moody's
Municipal bonds	248,628	Aa2	Moody's
Comerica J Fund	12,018,955	Not rated	N/A
Investment	Carrying Value	Rating	Rating Organization
Fiduciary Funds			
Commercial bond funds	\$ 9,286,567	Not rated	N/A

Note 3 - Deposits and Investments (Continued)***Concentration of Credit Risk***

The City's investment policy minimizes concentration of credit risk by placing limits on the amount that the City may invest in any one issuer or security type to no more than 50 percent of the total investment portfolio invested in a single security type or 25 percent invested with a single financial institution. The City has more than 5 percent of its investments in the following:

Primary Government	Percent
Federal National Mortgage Association	13.57 %
Federal Home Loan Bank	29.43
Federal Home Loan Mortgage Corporation	26.39
Federal Farm Credit Bank	22.41
Fiduciary Funds	Percent
iShares	34.34 %
Vanguard Small Cap	6.27
Total	40.61 %

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

June 30, 2025

Note 3 - Deposits and Investments (Continued)

The City has the following recurring fair value measurements as of June 30, 2025:

Assets Measured at Carrying Value on a Recurring Basis at June 30, 2025				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2025
Debt securities - Bond funds	\$ 9,286,567	\$ -	\$ -	\$ 9,286,567
Equity securities:				
Equity funds	15,956,451	-	-	15,956,451
Exchange-traded funds	27,811,823	-	-	27,811,823
Total equity securities	43,768,274	-	-	43,768,274
Governmental securities:				
U.S. governmental bonds	-	11,200,682	-	11,200,682
Municipal bonds	-	248,628	-	248,628
Total governmental securities	-	11,449,310	-	11,449,310
Total investments by fair value	\$ 53,054,841	\$ 11,449,310	\$ -	\$ 64,504,151

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of governmental securities and certificates of deposit at June 30, 2025 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Bank pools totaling \$12,018,955 are recorded at amortized cost in accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. These investments are held in the Comerica J Fund and are not subject to any limitations or restrictions on withdrawals.

Note 4 - Capital Assets

Capital asset activity of the City's governmental and business-type activities was as follows:

Governmental Activities

	Balance July 1, 2024	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2025
Capital assets not being depreciated:					
Land	\$ 1,547,967	\$ -	\$ -	\$ -	\$ 1,547,967
Construction in progress	292,899	-	916,395	-	1,209,294
Subtotal	1,840,866	-	916,395	-	2,757,261
Capital assets being depreciated:					
Infrastructure	69,468,823	-	31,001	-	69,499,824
Buildings	12,620,343	-	685,256	-	13,305,599
Equipment and vehicles	10,992,394	-	244,644	(54,368)	11,182,670
Land improvements	2,208,281	-	266,373	-	2,474,654
Subtotal	95,289,841	-	1,227,274	(54,368)	96,462,747
Accumulated depreciation:					
Infrastructure	19,218,456	-	2,186,137	-	21,404,593
Buildings	7,325,797	-	332,766	-	7,658,563
Equipment and vehicles	8,766,401	-	625,207	(54,368)	9,337,240
Land improvements	592,129	-	92,994	-	685,123
Subtotal	35,902,783	-	3,237,104	(54,368)	39,085,519
Net capital assets being depreciated	59,387,058	-	(2,009,830)	-	57,377,228
Net governmental activities capital assets	\$ 61,227,924	\$ -	\$ (1,093,435)	\$ -	\$ 60,134,489

Business-type Activities

	Balance July 1, 2024	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2025
Capital assets not being depreciated - Construction in progress	\$ 317,825	\$ (24,812)	\$ 1,047,647	\$ -	\$ 1,340,660
Capital assets being depreciated:					
Water and sewer lines	55,111,863	24,812	379,032	-	55,515,707
Land improvements	2,581,694	-	-	-	2,581,694
Subtotal	57,693,557	24,812	379,032	-	58,097,401
Accumulated depreciation:					
Water and sewer lines	20,652,172	-	1,055,590	-	21,707,762
Land improvements	1,859,880	-	90,488	-	1,950,368
Subtotal	22,512,052	-	1,146,078	-	23,658,130
Net capital assets being depreciated	35,181,505	24,812	(767,046)	-	34,439,271
Net business-type activity capital assets	\$ 35,499,330	\$ -	\$ 280,601	\$ -	\$ 35,779,931

Note 4 - Capital Assets (Continued)

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 246,526
Public safety	120,470
Public works	2,288,358
Recreation and culture	208,899
Internal service funds	372,851
Total governmental activities	<u>\$ 3,237,104</u>
Business-type activities:	
Water and sewer	\$ 1,055,590
Parking utility	31,141
Boat dock	56,479
Commodity sales	2,868
Total business-type activities	<u>\$ 1,146,078</u>

Construction Commitments

The City has active construction projects at year end. At June 30, 2025, the City has spent \$1,963,341 in connection with active construction projects and the City's commitment with contractors was \$3,831,804.

Note 5 - Leases

The City is the lessor for one asset related to telecommunications. The lease commenced on October 1, 2021 and is for a term of 30 years, with fixed monthly payments that increase by 3.5 percent yearly on October 1. This lease was amended in 2023 to increase the space leased for a term of 10 years, with additional fixed payments that increase by 2.5 percent yearly.

During the year ended June 30, 2025, the City recognized the following related to its lessor agreements in the General Fund:

Lease revenue	\$ 74,481
Interest income related to its leases	52,383

The City received \$120,000 in the year ended June 30, 2022 as a one-time lease renewal payment. That amount is being recognized over the life of the lease.

As of June 30, 2025, the City had a lease receivable of \$1,737,407 and deferred inflows related to the lease of \$1,650,089.

Note 6 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances in the fund statements is as follows:

Receivable	Payable	Amount
General Fund	Nonmajor governmental funds	\$ 20,000
General Fund	Internal service funds	40,731

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Note 6 - Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Nonmajor governmental funds	\$ 1,255,123
Nonmajor governmental funds	General Fund	400,000
Nonmajor enterprise funds	Nonmajor governmental funds	107,643

The transfers from the General Fund represent transfers of unrestricted resources to finance operations of the various departments in accordance with budgetary authorizations.

The transfer from the nonmajor governmental funds represents a transfer of \$400,000 of restricted resources from the Major Street Fund to the Local Street Fund, which is part of the General Fund. These resources were used for local streets expenditures.

The transfer from the nonmajor enterprise funds represents a transfer of \$107,643 of unrestricted resources from the Boat Dock Rental Fund to the Municipal Improvement Fund. These resources were used for funding the concession stand building renovation project.

Note 7 - Long-term Debt

Long-term debt activity for the year ended June 30, 2025 can be summarized as follows:

Governmental Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable:							
Direct borrowings and direct placements:							
State Revolving Fund, Series 5446-01 - Maturing through 2039	2.5%	\$840,992 - \$1,164,057	\$ 14,743,001	\$ -	\$ (820,480)	\$ 13,922,521	\$ 840,992
State Revolving Fund, Series 5446-02 - Maturing through 2041	1.875%	\$71,780 - \$95,109	1,406,887	-	(71,780)	1,335,107	71,780
Total direct borrowings and direct placements principal outstanding			16,149,888	-	(892,260)	15,257,628	912,772
Other debt:							
General obligation bonds - 2015 Road Construction bonds:							
Amount of issue - \$6,600,000 Maturing through 2025	2.00% - 4.00%	\$1,000,000	1,000,000	-	(1,000,000)	-	-
General obligation bonds - 2017 Road Construction bonds:							
Amount of issue - \$2,875,000 Maturing through 2028	2.36%	\$335,000 - \$345,000	1,345,000	-	(325,000)	1,020,000	335,000
General obligation bonds - 2018 Capital Improvement bonds:							
Amount of issue - \$2,500,000 Maturing through 2033	3.5%	\$160,000 - \$210,000	1,800,000	-	(155,000)	1,645,000	160,000
Total other debt principal outstanding			4,145,000	-	(1,480,000)	2,665,000	495,000
Unamortized bond premiums			140,844	-	(62,268)	78,576	9,822
Total bonds and contracts payable			20,435,732	-	(2,434,528)	18,001,204	1,417,594
Employee compensated absences			996,140	-	(96,565)	899,575	816,949
Estimated liability for workers' compensation and health claims			285,314	2,020,496	(2,150,810)	155,000	155,000
Total			\$ 21,717,186	\$ 2,020,496	\$ (4,681,903)	\$ 19,055,779	\$ 2,389,543

June 30, 2025

Note 7 - Long-term Debt (Continued)***Business-type Activities***

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable:							
Direct borrowings and direct placements:							
2010 Drinking Water Revolving Fund Bond - 7301-01:							
Amount of issue - \$2,095,606		\$120,000 -					
Maturing through 2030	2.5%	\$130,606	\$ 735,606	\$ -	\$ (115,000)	\$ 620,606	\$ 120,000
2010 Drinking Water Revolving Fund Bond - 7332-01:							
Amount of issue - \$3,531,192		\$195,000 -					
Maturing through 2029	2.5%	\$221,393	1,651,393	-	(190,000)	1,461,393	195,000
2012 State Revolving Fund Bond - 5365-01:							
Amount of issue - \$2,922,065		\$145,000 -					
Maturing through 2033	2.5%	\$177,065	1,592,065	-	(140,000)	1,452,065	145,000
Total bonds and contracts payable			3,979,064	-	(445,000)	3,534,064	460,000
Employee compensated absences			79,237	-	(4,389)	74,848	55,013
Estimated liability for workers' compensation and health claims			5,062	5,284	(10,346)	-	-
Total business-type activities long-term debt			\$ 4,063,363	\$ 5,284	\$ (459,735)	\$ 3,608,912	\$ 515,013

The tables above disclose the net change in the compensated absence liability of the City.

General Obligation Bonds and Contracts

The City issues general obligation bonds to provide for the construction of roads and other capital improvements. General obligations have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements and installment purchase agreements are also general obligations of the City.

Other Long-term Liabilities

For the governmental activities, claims and judgments are generally liquidated by the General Fund related to employee salaries and fringes. Additionally, for the business-type activities, claims and judgments are generally liquidated by the Water and Sewer Fund for employee salaries and fringes. Net pension obligations and net OPEB obligations typically are paid from the funds from which the individual employee's salaries and wages are paid, which are mainly the General Fund, the Major Street Fund, the Water and Sewer Fund, and the Parking Utility Fund.

Note 7 - Long-term Debt (Continued)**Debt Service Requirements to Maturity**

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending June 30	Governmental Activities				
	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest	Principal	Interest	
2026	\$ 912,772	\$ 331,790	\$ 495,000	\$ 72,925	\$ 1,812,487
2027	935,079	309,419	505,000	60,052	1,809,550
2028	959,949	286,503	515,000	46,898	1,808,350
2029	984,820	262,975	175,000	37,188	1,459,983
2030	1,005,332	238,837	180,000	30,975	1,455,144
2031-2035	5,427,918	811,310	795,000	56,788	7,091,016
Thereafter	5,031,758	154,919	-	-	5,186,677
Total	\$ 15,257,628	\$ 2,395,753	\$ 2,665,000	\$ 304,826	\$ 20,623,207

Years Ending June 30	Business-type Activities		
	Direct Borrowings and Direct Placements		
	Principal	Interest	Total
2026	\$ 460,000	\$ 86,542	\$ 546,542
2027	470,000	74,979	544,979
2028	485,000	63,167	548,167
2029	485,000	51,042	536,042
2030	505,606	38,854	544,460
2031-2035	1,128,458	51,438	1,179,896
Thereafter	-	-	-
Total	\$ 3,534,064	\$ 366,022	\$ 3,900,086

Note 8 - Milk River Drainage District

The City is a member of the Milk River Drainage District, administered by Wayne County, Michigan. The drainage district serves Wayne County, Michigan; the State of Michigan; and the cities of Grosse Pointe Woods, Harper Woods, and St. Clair Shores, Michigan. At June 30, 2025, the drainage district had issued \$40,660,000 of debt to make improvements to the system. The total cost of the project as of June 30, 2025 is \$44,427,504, and it was substantially completed during the fiscal year ended June 30, 2023. The City of Grosse Pointe Woods, Michigan is responsible for funding 50.5 percent of the project. As of June 30, 2025, the City has recorded \$22,435,889 for its share of the completed capital improvements and \$15,257,628 for its share of the debt. In addition to the debt, the City has recorded \$32,892 in prepayments for additional costs as of June 30, 2025. The City records the activity in the Grosse-Gratiot Drain Fund.

Note 9 - Defined Benefit Pension Plans

Plan Description

The City of Grosse Pointe Woods, Michigan provides a monthly retirement benefit to employees who meet the eligibility requirements, including age and years of service. The benefits are provided through the City of Grosse Pointe Woods Pension Plan (the "Pension Plan") and the City of Grosse Pointe Woods Pension Plan Supplemental Annuity (the "Supplemental Annuity"), which are single-employer defined benefit pension plans administered by the pension board.

The financial statements of each pension system are included in these financial statements as a pension and other employee benefit trust fund (a fiduciary fund). There are no separately available financial statements for the pension systems.

Management of the plans is vested in the pension board, which consists of five members, the mayor, one member of City Council, one resident appointed by the mayor, and two employees - one general and one public safety. The city treasurer serves as the treasurer of the retirement system and is the custodian of the cash and investments. The city attorney is the legal advisor to the pension board.

Benefits Provided

The City of Grosse Pointe Woods Pension Plan and the City of Grosse Pointe Woods Pension Plan Supplemental Annuity provide retirement, disability, and death benefits. Benefit terms for the Pension Plan are established by negotiation with the City's competitive bargaining units and the Retirement System Ordinance. Benefit terms for the Supplemental Annuity are established as a negotiable item within various union contracts. Retirement benefits for plan members range from \$3,000 annually for 10 years of services to a maximum of \$4,800 annually for 25 years of service.

Effective September 12, 2022, the Pension Plan added the Employee Retention Option Plan (EROP), which allowed command and public safety officers to draw a deferred pension. These employees are eligible at age 50 with 25 years of service or age 55 with 20 years of service. Participation has a 5-year maximum and 3.00 percent interest. The EROP balance as of June 30, 2025 was \$0.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	City of Grosse Pointe Woods Pension Plan	City of Grosse Pointe Woods Pension Plan Supplemental Annuity
Date of member count	June 30, 2025	June 30, 2025
Inactive plan members or beneficiaries currently receiving benefits	116	64
Inactive plan members entitled to but not yet receiving benefits	10	-
Active plan members	74	44
Total employees covered by the plan	200	108

Note 9 - Defined Benefit Pension Plans (Continued)

Contributions

State law requires public employers to make pension contributions in accordance with an actuarial valuation. The City hires an independent actuary for this purpose and annually contributes the amount determined to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees are required to make pension contributions based on the City's collective bargaining units. The City's required contribution is determined after consideration of the required contribution rate of employees. For the year ended June 30, 2025, the average active general employee contribution rate was 5.0 percent and 0.0 percent of covered payroll for the Pension Plan and the Supplemental Annuity, respectively, and the average active public safety employee contribution rate was 6.0 and 0.0 percent of covered payroll for the Pension Plan and the Supplemental Annuity, respectively. The City's contribution rate was 42.91 percent and 12.80 percent of covered payroll for the various employee groups for the Pension Plan and the Supplemental Annuity, respectively.

Net Pension Liability

The City chooses a date for each pension plan to measure its net pension liability. This is based on the measurement date of each pension plan, which may be based on a comprehensive valuation as of that date or based on an earlier valuation that has used procedures to roll the information forward to the measurement date.

	City of Grosse Pointe Woods Pension Plan	City of Grosse Pointe Woods Pension Plan Supplemental Annuity
Measurement date used for the City net pension liability	June 30, 2025	June 30, 2025

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

City of Grosse Pointe Woods Pension Plan

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at July 1, 2024	\$ 67,031,109	\$ 43,710,962	\$ 23,320,147
Changes for the year:			
Service cost	838,174	-	838,174
Interest	4,845,239	-	4,845,239
Differences between expected and actual experience	1,143,798	-	1,143,798
Changes in assumptions	1,552,339	-	1,552,339
Contributions - Employer	-	2,379,869	(2,379,869)
Contributions - Employee	-	315,815	(315,815)
Net investment income	-	5,373,990	(5,373,990)
Benefit payments, including refunds	(4,167,288)	(4,167,288)	-
Administrative expenses	-	(54,392)	54,392
Net changes	4,212,262	3,847,994	364,268
Balance at June 30, 2025	\$ 71,243,371	\$ 47,558,956	\$ 23,684,415

The plan's fiduciary net position represents 66.76 percent of the total pension liability.

Note 9 - Defined Benefit Pension Plans (Continued)

City of Grosse Pointe Woods Pension Plan Supplemental Annuity

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at July 1, 2024	\$ 4,138,674	\$ 2,957,046	\$ 1,181,628
Changes for the year:			
Service cost	35,029	-	35,029
Interest	297,328	-	297,328
Differences between expected and actual experience	150,775	-	150,775
Changes in assumptions	43,857	-	43,857
Contributions - Employer	-	341,012	(341,012)
Net investment income	-	363,231	(363,231)
Benefit payments, including refunds	(311,514)	(311,514)	-
Administrative expenses	-	(3,359)	3,359
Net changes	215,475	389,370	(173,895)
Balance at June 30, 2025	\$ 4,354,149	\$ 3,346,416	\$ 1,007,733

The plan's fiduciary net position represents 76.86 percent of the total pension liability.

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

For the year ended June 30, 2025, the City Council recognized pension expense of \$171,520 from the Pension Plan and pension expense of \$153,311 from the Supplemental Annuity.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,510,931	\$ -
Changes in assumptions	1,164,254	(1,367,308)
Net difference between projected and actual earnings on pension plan investments	-	(1,510,469)
Total	\$ 2,675,185	\$ (2,877,777)

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the Supplemental Annuity from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 183,872	\$ (7,406)
Changes in assumptions	51,841	-
Net difference between projected and actual earnings on pension plan investments	-	(105,164)
Total	\$ 235,713	\$ (112,570)

Note 9 - Defined Benefit Pension Plans (Continued)

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

Years Ending June 30	Pension Plan	Supplemental Annuity
2026	\$ 652,120	\$ 135,835
2027	(221,277)	22,567
2028	(194,267)	(6,503)
2029	(439,168)	(28,756)
Total	\$ (202,592)	\$ 123,143

Actuarial Assumptions

The total pension liability in each actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

	City of Grosse Pointe Woods Pension Plan	City of Grosse Pointe Woods Pension Plan Supplemental Annuity
Inflation	2.5%	2.5%
Salary increases (including inflation)	2.5%	2.5%
Investment rate of return (net of investment expenses)	7.2%	7.2%
Mortality rates	PubS-2010 and PubG-2010 Mortality Tables with MP-2018	PubS-2010 and PubG-2010 Mortality Tables with MP-2018

Discount Rate

The discount rate used to measure the total pension liability of the City of Grosse Pointe Woods Pension Plan and City of Grosse Pointe Woods Pension Plan Supplemental Annuity was 7.18 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the pension plans' fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate incorporates a municipal bond rate, which was 4.81 percent. The source of that bond rate was the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2025. The long-term expected rate of return was applied to projected benefit payments for the periods in which the plan maintains a positive fiduciary net position: from June 30, 2025 through July 1, 2089 and from June 30, 2025 through July 1, 2115 for the City of Grosse Pointe Woods Pension Plan and City of Grosse Pointe Woods Pension Plan Supplemental Annuity, respectively.

The long-term expected rate of return on both plans' investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Note 9 - Defined Benefit Pension Plans (Continued)**Investment Rate of Return**

Best estimates of geometric real rates of return as of the June 30, 2025 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment note, for both the City of Grosse Pointe Woods Pension Plan and City of Grosse Pointe Woods Pension Plan Supplemental Annuity are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
U.S. large-cap equity	37.00 %	4.44 %
U.S. mid-cap equity	5.00	4.82
U.S. small-cap equity	7.00	5.20
International developed equity	10.00	4.97
International developed small cap	5.00	5.36
International emerging markets	5.00	5.36
U.S. core bonds	10.00	3.67
Public real estate (REITS)	3.00	4.82
High-yield bonds	10.00	4.44
Energy/MLPs	3.00	4.59
Liquid diversifying strategies	5.00	6.51

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

The following presents the net pension liability of the City, calculated using the current discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.18 and 6.20 percent for the Pension Plan and Supplemental Annuity, respectively) or 1 percentage point higher (8.18 and 8.20 percent for the Pension Plan and Supplemental Annuity, respectively) than the current rate:

	1 Percentage Point Decrease	Current Discount Rate	1 Percentage Point Increase
Net pension liability of the City of Grosse Pointe Woods Pension Plan	\$ 32,526,730	\$ 23,684,415	\$ 16,355,721
Net pension liability of the City of Grosse Pointe Woods Pension Plan Supplemental Annuity	1,493,745	1,007,733	602,223

Assumption Changes

The discount rate for the Pension Plan was updated from 7.37 percent to 7.18 percent to reflect the current and expected economic conditions. The long-term rate of return was updated from 7.40 to 7.20 percent to reflect the current and expected economic conditions.

The long-term rate of return and the discount rate for the Supplemental Annuity were updated from 7.40 to 7.20 percent to reflect the current and expected economic conditions.

June 30, 2025

Note 9 - Defined Benefit Pension Plans (Continued)**Investment Policy**

The Pension Plan's policy in regard to the allocation of invested assets is established and may be amended by the pension board by a majority vote of its members. It is the policy of the pension board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The Pension Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the pension board's adopted asset allocation policy as of June 30, 2025:

Asset Class	Target Allocation
U.S. large-cap equity	37.00 %
U.S. mid-cap equity	5.00
U.S. small-cap equity	7.00
International developed equity	10.00
International developed small cap	5.00
International emerging markets	5.00
U.S. core bonds	10.00
Public real estate (REITS)	3.00
High-yield bonds	10.00
Energy/MLPs	3.00
Liquid diversifying strategies	5.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on pension plan investments and the supplemental annuity investments, net of pension plan investment expense, was 9.42 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 10 - Aggregate Pension-related Balances

The following table presents the aggregate balances for the net pension liability, deferred inflows related to pensions, deferred outflows related to pensions, and pension expense for the year ended June 30, 2025. Detailed information for each pension plan can be found in Note 9.

	Total Pension Liability	Plan Net Position	Net Pension Liability	Deferred Outflows	Deferred Inflows	Pension Expense
City of Grosse Pointe Woods Pension Plan	\$ 71,243,371	\$ 47,558,956	\$ 23,684,415	\$ 2,675,185	\$ (2,877,777)	\$ 171,520
City of Grosse Pointe Woods Pension Plan Supplemental Annuity	4,354,149	3,346,416	1,007,733	235,713	(112,570)	153,311
Total	<u>\$ 75,597,520</u>	<u>\$ 50,905,372</u>	<u>\$ 24,692,148</u>	<u>\$ 2,910,898</u>	<u>\$ (2,990,347)</u>	<u>\$ 324,831</u>

Note 11 - Other Postemployment Benefit Plan**Plan Description**

The City provides the Grosse Pointe Woods Retiree Healthcare Plan (the "Plan"), a single-employer defined benefit OPEB plan that is used to provide postemployment benefits other than pensions for all eligible general, public safety, and fire plan members and their beneficiaries. The Plan is administered by the Grosse Pointe Woods Retiree Health Plan Board. There are no separately available financial statements for the Plan.

Note 11 - Other Postemployment Benefit Plan (Continued)

The financial statements of the OPEB plan are included in these financial statements as a pension and other employee benefit trust fund (a fiduciary fund).

Management of the Plan is vested in the Retiree Health Plan Board, which consists of five members, the mayor, one member of City Council, one resident appointed by the mayor, and two employees - one general and one public safety. The city treasurer shall be the treasurer of the Plan and shall be the custodian of the cash and investments. The city attorney shall be legal advisor to the Retiree Health Plan Board.

Benefits Provided

The Grosse Pointe Woods Retiree Healthcare Plan provides health care, dental, prescription, and vision benefits for retirees hired prior to 2012 and their dependents. Members are vested at 10 years of service and are eligible if they had been an employee on the date preceding the effective date of the retiree's retirement and commencement of benefits from the City. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan.

City Ordinance 543 grants the authority to establish and amend the benefit terms to the board.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	Grosse Pointe Woods Retiree Healthcare Plan
Date of member count	June 30, 2024
Inactive plan members or beneficiaries currently receiving benefits	100
Active plan members	30
Total plan members	130

Contributions

City Ordinance 543 grants the authority to establish and amend the contribution requirements of the City and employees to the board. The board establishes contribution rates based on an actuarially determined rate per a funding valuation. For the year ended June 30, 2025, the City's contribution was \$1,596,270. Certain plan members are required to contribute based on the terms of their union contract. Total employee contributions were \$44,457.

Net OPEB Liability

The City has chosen to use the June 30 measurement date as its measurement date for the net OPEB liability. The June 30, 2025 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the June 30, 2025 measurement date rolled forward from the valuation date of June 30, 2024.

Note 11 - Other Postemployment Benefit Plan (Continued)

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

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at July 1, 2024	\$ 28,212,457	\$ 2,490,257	\$ 25,722,200
Changes for the year:			
Service cost	264,712	-	264,712
Interest	1,903,657	-	1,903,657
Contributions - Employer	-	1,596,270	(1,596,270)
Contributions - Employee	-	44,457	(44,457)
Net investment income	-	289,653	(289,653)
Benefit payments, including refunds	(1,396,270)	(1,396,270)	-
Administrative expenses	-	(16,024)	16,024
Net changes	772,099	518,086	254,013
Balance at June 30, 2025	\$ 28,984,556	\$ 3,008,343	\$ 25,976,213

The plan's fiduciary net position represents 10.38 percent of the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of \$1,812,264.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ (94,079)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (note that employer contributions subsequent to the measurement date will reduce the net OPEB liability and, therefore, will not be included in future OPEB expense):

Years Ending June 30	Amount
2026	\$ 22,539
2027	(53,580)
2028	(40,788)
2029	(22,250)
Total	\$ (94,079)

Note 11 - Other Postemployment Benefit Plan (Continued)**Actuarial Assumptions**

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using an investment rate of return (net of investment expenses) of 6.85 percent; a health care cost trend rate of 5.8 percent for the first year, decreasing by 0.1 percent per year to an ultimate rate of 5.0 percent; and the Pub-2010 Mortality Table with MP-2021 improvement scale. These assumptions were applied to all periods included in the measurement.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2025 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment note, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
U.S. large-cap equity	25.00 %	4.33 %
U.S. mid-cap equity	15.00	4.70
U.S. small-cap equity	10.00	5.07
International developed equity	15.00	4.85
Emerging markets equity	5.00	5.22
U.S. core bonds	25.00	3.58
TIPs	5.00	3.43

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

The following presents the net OPEB liability of the City, calculated using the discount rate of 6.85 percent, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.85%)	Current Discount Rate (6.85%)	1 Percentage Point Increase (7.85%)
Net OPEB liability of the Grosse Pointe Woods Retiree Healthcare Plan	\$ 29,860,082	\$ 25,976,213	\$ 22,797,794

June 30, 2025

Note 11 - Other Postemployment Benefit Plan (Continued)***Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

The following presents the net OPEB liability of the City, calculated using the health care cost trend rate of 5.8 percent the first year, decreasing in 0.1 percent increments over the following 8 years to an ultimate assumed rate of 5.0 percent, as well as what the City's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (4.0 - 5.0%)	Current Health Care Cost Trend Rate (5.0 - 6.0%)	1 Percentage Point Increase (6.0 - 7.0%)
Net OPEB liability of the Grosse Pointe Woods Retiree Healthcare Plan	\$ 22,448,414	\$ 25,976,213	\$ 30,293,256

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of June 30, 2025:

Asset Class	Target Allocation
U.S. large-cap equity	25.00 %
U.S. mid-cap equity	15.00
U.S. small-cap equity	10.00
International developed equity	15.00
Emerging markets equity	5.00
U.S. core bonds	25.00
TIPs	5.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 11.36 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 12 - Deferred Compensation

The City offers its employees a deferred compensation plan (the "DC Plan") created in accordance with Internal Revenue Code Section 457. The DC Plan, which permits participants to defer a portion of their salary until future years, is available to all full-time city employees, and is administered by Mission Square. Payment of the deferred compensation is not available to employees until retirement, death, or unforeseeable emergency. As of June 30, 2025, employees who had elected to participate in the DC Plan had total assets of \$7,385,577.

All amounts of compensation deferred under the DC Plan; all property and rights purchased with those amounts; and all income attributable to those amounts, property, or rights are solely the property and rights of the individual participants.

Note 13 - Defined Contribution Health Care Plan

The City offers its employees a defined contribution health care plan through a health savings account (the "HSA Plan"). The HSA Plan provides for the City to make a required contribution of \$150 per month for each employee hired after April 2011. Contributions to the HSA Plan totaled \$94,938 for the year ended June 30, 2025. Employees are also required to submit 1 percent of earnings to the HSA Plan. Employees are 100 percent vested after six years of employment. As of June 30, 2025, the HSA Plan had total assets of \$1,746,366.

Note 14 - Pension and Other Employee Benefit Trust Funds

The following are condensed financial statements for the individual pension plans and postemployment health care plan:

	Pension Trust Fund	Supplementary Annuity Fund	OPEB Trust Fund	Total
Statement of Net Position				
Cash and cash equivalents	\$ 773,439	\$ 54,422	\$ 29,994	\$ 857,855
Stocks	14,297,026	1,659,425	-	15,956,451
Corporate bonds	9,286,567	-	-	9,286,567
Bonds	23,200,972	1,632,502	2,978,349	27,811,823
Other assets	952	67	-	1,019
Net position	<u>\$ 47,558,956</u>	<u>\$ 3,346,416</u>	<u>\$ 3,008,343</u>	<u>\$ 53,913,715</u>
Statement of Changes in Net Position				
Investment income	\$ 5,369,249	\$ 363,231	\$ 289,653	\$ 6,022,133
Other deductions	(49,651)	(3,359)	(16,024)	(69,034)
Contributions	2,695,684	341,012	1,640,727	4,677,423
Benefit payments	(4,167,288)	(311,514)	(1,396,270)	(5,875,072)
Net change in net position	<u>\$ 3,847,994</u>	<u>\$ 389,370</u>	<u>\$ 518,086</u>	<u>\$ 4,755,450</u>
Net position - Beginning of year	\$ 43,710,962	\$ 2,957,046	\$ 2,490,257	\$ 49,158,265
Net position - End of year	47,558,956	3,346,416	3,008,343	53,913,715

Note 15 - Joint Venture

The City is a member of the Grosse Pointes-Clinton Refuse Disposal Authority joint venture (the "Authority"), which provides refuse disposal services to participating municipalities in the counties of Wayne and Macomb, Michigan. Other members include the cities of Grosse Pointe Farms, Grosse Pointe Park, Grosse Pointe, Harper Woods, Mount Clemens, and Grosse Pointe Woods, Michigan and the Township of Clinton. The City Council appoints one member to the Authority's governing board, which then approves its budget. The Authority currently contracts with a commercial refuse disposal company and bills members for their proportionate share of the costs.

The City's interest in the net position of the Authority totaled \$78,297 at June 30, 2025 and is reported as part of the governmental activities in the statement of net position. The City is unaware of any circumstances, including potential environmental remediation, that would cause an additional burden to the participating municipalities in the near future. Complete financial statements for the Authority can be obtained from its administrative offices at 27941 Harper Avenue, Suite 106, St. Clair Shores, MI 48081.

Note 16 - Risk Management

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for claims relating to property loss claims, torts, and errors and omissions. The City is self-insured for workers' compensation claims and participates in a self-funding program for medical claims with other communities. Under the workers' compensation program and medical program, the City is held liable for the first \$400,000 and \$25,000, respectively, of any occurrence. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The City is self-funding medical benefits up to a retention amount, at which time the City's reinsurance coverage begins. The self-funding program is done in conjunction with the cities of Grosse Pointe Park, Grosse Pointe Farms, and Grosse Pointe, Michigan and the Village of Grosse Pointe Shores, Michigan. The City of Grosse Pointe Woods, Michigan serves as the administrative agent for the program; however, each municipality is responsible for its individual claims.

The City estimates the liability for medical benefits claims that have been incurred through the end of the fiscal year, including both those claims that have been reported and those that have not yet been reported. The City's liability is based on individual claims and management's evaluation of experience with respect to the probable number and nature of claims.

The City estimates the liability for workers' compensation and medical benefits that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported, which includes estimates of both future payments of losses and related claim adjustment expense, both allocated and unallocated. The liability is based on individual claims and management's evaluation of experience with respect to the probable number and nature of claims. Any adjustments resulting from the settlement of losses will be reflected in earnings at the time the adjustments are determined. These estimates are recorded in the Workers' Compensation Fund and within the governmental activities and business-type activities columns of the statement of net position for workers' compensation and in the modified accrual funds for medical claims.

Changes in the estimated liability for the past two fiscal years were as follows:

	Workers' Compensation		Medical Claims	
	2025	2024	2025	2024
Estimated liability - Beginning of year	\$ 240,332	\$ 193,466	\$ 50,044	\$ 284,901
Estimated claims incurred, including changes in estimates	66,769	126,166	2,263,213	1,865,879
Claim payments	(152,101)	(79,300)	(2,313,257)	(2,100,736)
Estimated liability - End of year	<u>\$ 155,000</u>	<u>\$ 240,332</u>	<u>\$ -</u>	<u>\$ 50,044</u>

Note 17 - Contingent Liabilities

The City is involved in a putative class action lawsuit related to sewer backups that occurred in the summer of 2021. The City is vigorously defending the lawsuit. No accrual has been recorded as of June 30, 2025.

Required Supplementary Information

City of Grosse Pointe Woods, Michigan

Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 12,365,208	\$ 12,365,208	\$ 12,321,633	\$ (43,575)
Franchise fees	380,000	380,000	337,793	(42,207)
Intergovernmental - Federal grants	-	-	5,990	5,990
State and local sources:				
State-shared revenue	2,136,594	2,136,594	2,146,766	10,172
Other state grants	15,000	15,000	53,707	38,707
Charges for services	937,099	937,099	1,048,461	111,362
Fines and forfeitures	230,000	230,000	198,902	(31,098)
Investment income	150,000	150,000	597,336	447,336
Other revenue	298,167	298,167	385,680	87,513
Total revenue	16,512,068	16,512,068	17,096,268	584,200
Expenditures - Current services				
General government:				
City Council	95,704	95,704	76,088	19,616
City comptroller	543,710	508,710	446,819	61,891
Commission	30,667	33,267	22,205	11,062
Municipal court	455,071	455,071	348,353	106,718
Management information systems	494,150	494,150	415,070	79,080
Assessing	116,693	116,693	102,079	14,614
Clerk	527,330	527,330	496,951	30,379
Building inspection	626,476	626,476	655,936	(29,460)
Attorney	265,000	245,000	121,620	123,380
Administration	411,063	411,063	369,097	41,966
Fringe benefits	312,565	312,565	311,808	757
Other services and charges	352,751	358,778	331,932	26,846
Public safety:				
Police service	4,790,139	4,881,911	4,746,851	135,060
Fire prevention and inspection	81,930	75,249	53,369	21,880
Fringe benefits	2,022,129	2,172,129	2,122,150	49,979
Support services	156,225	169,616	160,074	19,542
Administration	339,148	337,766	319,255	18,511
Other services and charges	445,052	453,241	457,723	(4,482)
Public works:				
Street maintenance	402,558	402,558	360,822	41,736
Other services and charges	791,344	794,177	823,456	(29,279)
Supervision and engineering	135,085	135,085	128,194	6,891
Forestry services	310,778	150,778	95,314	55,464
Fringe benefits	362,172	362,172	350,063	12,109
City building and grounds	323,518	289,918	218,362	71,556
Parks and recreation:				
Other services and charges	33,551	36,343	36,343	-
Supervision and engineering	19,366	19,366	10,449	8,917
Lake Front Park	1,651,049	1,641,249	1,426,377	214,872
Fringe benefits	112,047	147,047	143,368	3,679
Community center	236,380	240,930	193,686	47,244
City parks	134,331	312,631	282,786	29,845
Total expenditures	16,577,982	16,806,973	15,616,600	1,190,373
Excess of Revenue (Under) Over Expenditures	(65,914)	(294,905)	1,479,668	1,774,573
Other Financing Uses - Transfer out	(1,023,413)	(1,255,123)	(1,255,123)	-
Net Change in Fund Balance	(1,089,327)	(1,550,028)	224,545	1,774,573
Fund Balance - Beginning of year	7,655,088	7,655,088	7,655,088	-
Fund Balance - End of year	\$ 6,565,761	\$ 6,105,060	\$ 7,879,633	\$ 1,774,573

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

Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
	\$ 838,174	\$ 812,864	\$ 1,029,506	\$ 1,080,805	\$ 1,459,769	\$ 1,381,734	\$ 1,419,981	\$ 872,705	\$ 812,794	\$ 893,380
	4,845,239	4,670,531	4,655,548	4,517,849	4,149,881	4,160,628	4,115,769	3,739,452	3,713,413	3,802,189
	-	-	(2,108,032)	196,683	-	-	-	-	-	-
	1,143,798	948,035	716,258	(630,363)	(219,966)	(2,041,992)	61,396	1,898,141	(1,943,674)	(509,341)
	1,552,339	(155,143)	(5,158,946)	(2,730,443)	(13,509,818)	1,372,928	(2,730,629)	17,877,664	(3,946,934)	7,000,034
	(4,167,288)	(3,953,914)	(3,921,734)	(3,586,669)	(3,570,576)	(3,403,902)	(3,346,109)	(3,354,997)	(3,215,776)	(3,187,512)
	4,212,262	2,322,373	(4,787,400)	(1,152,138)	(11,690,710)	1,469,396	(479,592)	21,032,965	(4,580,177)	7,998,750
	67,031,109	64,708,736	69,496,136	70,648,274	82,338,984	80,869,588	81,349,180	60,316,215	64,896,392	56,897,642
	<u>\$ 71,243,371</u>	<u>\$ 67,031,109</u>	<u>\$ 64,708,736</u>	<u>\$ 69,496,136</u>	<u>\$ 70,648,274</u>	<u>\$ 82,338,984</u>	<u>\$ 80,869,588</u>	<u>\$ 81,349,180</u>	<u>\$ 60,316,215</u>	<u>\$ 64,896,392</u>
	\$ 2,379,869	\$ 1,956,340	\$ 2,042,555	\$ 2,044,344	\$ 1,623,076	\$ 1,406,409	\$ 1,215,450	\$ 1,230,649	\$ 1,076,052	\$ 925,683
	315,815	311,863	297,963	290,887	282,203	262,296	263,799	249,835	243,096	252,579
	5,373,990	5,069,650	3,922,857	(6,523,478)	12,109,682	157,140	1,291,520	2,128,175	3,992,724	(1,359,930)
	(54,392)	(58,328)	(72,227)	(52,775)	(46,967)	(70,669)	(58,125)	(62,843)	(37,168)	(51,765)
	(4,167,288)	(3,953,914)	(3,921,734)	(3,586,669)	(3,570,576)	(3,403,902)	(3,346,109)	(3,354,997)	(3,215,776)	(3,187,512)
	-	-	-	-	-	-	-	22,728	12,254	-
	3,847,994	3,325,611	2,269,414	(7,827,691)	10,397,418	(1,648,726)	(633,465)	213,547	2,071,182	(3,420,945)
	43,710,962	40,385,351	38,115,937	45,943,628	35,546,210	37,194,936	37,828,401	37,614,854	35,543,672	38,964,617
	<u>\$ 47,558,956</u>	<u>\$ 43,710,962</u>	<u>\$ 40,385,351</u>	<u>\$ 38,115,937</u>	<u>\$ 45,943,628</u>	<u>\$ 35,546,210</u>	<u>\$ 37,194,936</u>	<u>\$ 37,828,401</u>	<u>\$ 37,614,854</u>	<u>\$ 35,543,672</u>
	<u>\$ 23,684,415</u>	<u>\$ 23,320,147</u>	<u>\$ 24,323,385</u>	<u>\$ 31,380,199</u>	<u>\$ 24,704,646</u>	<u>\$ 46,792,774</u>	<u>\$ 43,674,652</u>	<u>\$ 43,520,779</u>	<u>\$ 22,701,361</u>	<u>\$ 29,352,720</u>
age of Total	66.76 %	65.21 %	62.41 %	54.85 %	65.03 %	43.17 %	45.99 %	46.50 %	62.36 %	55.02 %
	\$ 5,546,056	\$ 5,619,486	\$ 5,408,364	\$ 5,425,650	\$ 5,372,630	\$ 4,791,109	\$ 4,716,600	\$ 4,544,155	\$ 4,493,845	\$ 4,592,611
age of	427.05 %	414.99 %	449.74 %	578.37 %	459.82 %	976.66 %	925.98 %	957.73 %	505.17 %	632.60 %

Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Pension Plan (Continued)

Last Ten Fiscal Years

as follows:

ension mortality table to the RP-2014 Healthy Annuitant Mortality Table and the discount rate from 8.0 to 6.82 percent
from 8.0 to 7.8 percent, inflation from 4.0 to 3.5 percent, and the discount rate to 5.83 percent
cent
to 7.75 percent, inflation to 2.5 percent, the mortality table to the RP-2014 Mortality Table with MP-2017, and the discount rate to 5.12 percent
cent
to 7.50 percent, mortality table to the Pub-2010 Mortality Table with MP-2018 improvement scale, and the discount rate to 5.06 percent
cent
cent
to 7.40 percent. Changed the discount rate to 7.35 percent due to a change in the crossover
cent
cent and investment rate of return to 7.20 percent

ns resulted from the plan's addition of an Employee Retention Option Plan (EROP).

Required Supplementary Information
Schedule of Pension Investment Returns
Pension Plan and Pension Plan Supplemental Annuity

	Last Ten Fiscal Years Years Ended June 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Return -	9.42 %	9.94 %	7.97 %	(16.99)%	36.24 %	1.52 %	4.89 %	4.84 %	11.60 %	(3.50)%

Required Supplementary Information
Schedule of Pension Contributions
Pension Plan

Last Ten Fiscal Years Years Ended June 30									
2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
\$ 2,295,000	\$ 1,879,000	\$ 2,003,000	\$ 2,044,000	\$ 1,623,000	\$ 1,406,000	\$ 1,215,000	\$ 1,231,000	\$ 1,076,000	\$ 926,000
2,380,000	1,956,000	2,043,000	2,044,000	1,623,000	1,406,000	1,215,000	1,231,000	1,076,000	926,000
\$ 85,000	\$ 77,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,546,056	\$ 5,619,486	\$ 5,408,364	\$ 5,425,650	\$ 5,372,630	\$ 4,791,109	\$ 4,716,600	\$ 4,544,155	\$ 4,493,845	\$ 4,592,611
42.91 %	34.81 %	37.77 %	37.67 %	30.21 %	29.35 %	25.76 %	27.09 %	23.94 %	20.17 %

Contributions - Pension Plan

Contributions are determined as follows:

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported. Covered payroll is as of June 30 of the current fiscal year.

Contributions are determined as follows:

- Entry age
- Level percentage of payroll
- 25 years, open
- 5-year smoothed market
- 2.50 percent
- 3.50 - 7.30 percent, including inflation
- 7.40 percent - Net of expense
- Pub-2010 Mortality Table with MP-2018

Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Supplemental Annuity

Last Ten Fiscal Years										
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
ual	\$ 35,029	\$ 34,736	\$ 44,932	\$ 45,787	\$ 43,432	\$ 51,793	\$ 47,748	\$ 59,640	\$ 39,299	\$ 37,233
	297,328	287,956	283,542	281,506	275,505	272,594	259,909	239,740	254,061	269,224
	150,775	110,188	39,243	(22,217)	21,271	(151,559)	136,155	161,463	(227,980)	(232,788)
	43,857	-	47,379	-	(15,148)	(198,496)	(57,257)	567,907	-	86,953
	(311,514)	(301,553)	(286,747)	(267,409)	(266,789)	(278,103)	(275,592)	(242,921)	(257,534)	(263,715)
n	215,475	131,327	128,349	37,667	58,271	(303,771)	110,963	785,829	(192,154)	(103,093)
	4,138,674	4,007,347	3,878,998	3,841,331	3,783,060	4,086,831	3,975,868	3,190,039	3,382,193	3,485,286
	<u>\$ 4,354,149</u>	<u>\$ 4,138,674</u>	<u>\$ 4,007,347</u>	<u>\$ 3,878,998</u>	<u>\$ 3,841,331</u>	<u>\$ 3,783,060</u>	<u>\$ 4,086,831</u>	<u>\$ 3,975,868</u>	<u>\$ 3,190,039</u>	<u>\$ 3,382,193</u>
	\$ 341,012	\$ 345,827	\$ 329,201	\$ 349,494	\$ 318,174	\$ 335,830	\$ 311,792	\$ 298,389	\$ 290,000	\$ 297,360
	363,231	325,281	235,635	(368,012)	649,743	7,796	59,811	91,098	159,415	3,963
f year	(3,359)	(3,742)	(4,372)	(7,005)	(2,519)	(3,506)	(2,693)	(5,768)	(995)	-
	(311,514)	(301,553)	(286,747)	(267,409)	(266,789)	(278,103)	(275,592)	(242,921)	(257,534)	(263,715)
	-	-	2,589	2,024	-	-	-	960	-	-
	389,370	365,813	276,306	(290,908)	698,609	62,017	93,318	141,758	190,886	37,608
	2,957,046	2,591,233	2,314,927	2,605,835	1,907,226	1,845,209	1,751,891	1,610,133	1,419,247	1,381,639
age of Total	<u>\$ 3,346,416</u>	<u>\$ 2,957,046</u>	<u>\$ 2,591,233</u>	<u>\$ 2,314,927</u>	<u>\$ 2,605,835</u>	<u>\$ 1,907,226</u>	<u>\$ 1,845,209</u>	<u>\$ 1,751,891</u>	<u>\$ 1,610,133</u>	<u>\$ 1,419,247</u>
	<u>\$ 1,007,733</u>	<u>\$ 1,181,628</u>	<u>\$ 1,416,114</u>	<u>\$ 1,564,071</u>	<u>\$ 1,235,496</u>	<u>\$ 1,875,834</u>	<u>\$ 2,241,622</u>	<u>\$ 2,223,977</u>	<u>\$ 1,579,906</u>	<u>\$ 1,962,946</u>
	76.86 %	71.45 %	64.66 %	59.68 %	67.84 %	50.41 %	45.15 %	44.06 %	50.47 %	41.96 %
	\$ 2,663,928	\$ 2,746,799	\$ 2,783,550	\$ 2,810,667	\$ 2,816,325	\$ 2,475,978	\$ 2,525,337	\$ 2,231,884	\$ 2,258,831	\$ 2,347,151
	37.83 %	43.02 %	50.87 %	55.65 %	43.87 %	75.76 %	88.77 %	99.65 %	69.94 %	83.63 %

Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Supplemental Annuity (Continued)

Last Ten Fiscal Years

or the FYE June 30, 2014 and does not require retroactive implementation. The required supplementary information is intended to show information for 10 years, and additional
omes available.

ar as follows:

ension mortality table to the RP-2014 Healthy Annuitant Mortality Table, inflation from 0.0 to 4.0 percent, and the discount rate from 8.0 to 7.98 percent
from 8.0 to 7.8 percent, inflation to 3.5 percent, and the discount rate to 7.71 percent
to 7.75 percent, inflation to 2.5 percent, the mortality table to the RP-2014 Mortality Table with MP-2017, and the discount rate to 6.73 percent
cent
to 7.50 percent, mortality table to the Pub-2010 Mortality Table with MP-2018 improvement scale, and the discount rate to 7.46 percent
cent
to 7.40 percent and the discount rate to 7.40 percent
to 7.20 percent and the discount rate to 7.20 percent

entary information.

Required Supplementary Information

Schedule of Pension Contributions

Supplemental Annuity

Last Ten Fiscal Years									
Years Ended June 30									
2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
n \$ 341,012	\$ 345,827	\$ 329,201	\$ 349,494	\$ 318,174	\$ 335,830	\$ 311,792	\$ 298,000	\$ 290,000	\$ 297,360
341,012	345,827	329,201	349,494	318,174	335,830	311,792	298,000	290,000	297,360
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,663,928	\$ 2,746,799	\$ 2,783,550	\$ 2,810,667	\$ 2,816,325	\$ 2,475,978	\$ 2,525,337	\$ 2,231,884	\$ 2,258,831	\$ 2,347,151
of 12.80 %	12.59 %	11.83 %	12.43 %	11.30 %	13.56 %	12.35 %	13.35 %	12.84 %	12.67 %

Contributions - Supplemental Annuity

tive to the determination of contributions:

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported. Covered payroll is as of June 30 of the current fiscal year. Public safety members retiring after December 31, 1994 are not covered.

determine contribution rates:

- Entry age
- Level dollar
- 25 years, open
- Market
- 2.50 percent
- 0.00 percent
- 7.40 percent - Net of expense
- Pub-2010 Mortality Table with MP-2018

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

Last Eight Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
\$	264,712	\$ 280,060	\$ 270,591	\$ 512,420	\$ 431,244	\$ 416,661	\$ 448,946	\$ 1,861,554
	1,903,657	1,869,245	1,814,809	2,617,900	2,527,585	2,428,098	2,426,171	1,973,036
	-	(212,192)	-	(377,814)	-	(551,667)	(1,375,107)	(3,809,187)
	-	(33,675)	-	(990,445)	(288,910)	290,589	(1,046,230)	(25,133,680)
	(1,396,270)	(1,375,571)	(1,227,234)	(1,479,212)	(1,443,135)	(1,351,986)	(1,507,028)	(1,578,411)
	772,099	527,867	858,166	282,849	1,226,784	1,231,695	(1,053,248)	(26,686,688)
	28,212,457	27,684,590	26,826,424	26,543,575	36,386,477	35,154,782	36,208,030	62,894,718
\$	28,984,556	\$ 28,212,457	\$ 27,684,590	\$ 26,826,424	\$ 37,613,261	\$ 36,386,477	\$ 35,154,782	\$ 36,208,030
\$	1,596,270	\$ 1,575,571	\$ 1,427,234	\$ 1,679,212	\$ 1,643,135	\$ 1,401,986	\$ 1,557,027	\$ 1,628,411
	44,457	49,619	51,075	57,134	59,723	58,919	54,911	63,942
	289,653	238,754	180,863	(260,670)	323,547	29,551	56,866	4,590
	(16,024)	(11,160)	-	-	-	-	-	-
	(1,396,270)	(1,375,571)	(1,227,234)	(1,479,212)	(1,443,135)	(1,351,986)	(1,507,028)	(1,578,411)
	518,086	477,213	431,938	(3,536)	583,270	138,470	161,776	118,532
	2,490,257	2,013,044	1,581,106	1,584,642	1,001,372	862,902	701,126	582,594
\$	3,008,343	\$ 2,490,257	\$ 2,013,044	\$ 1,581,106	\$ 1,584,642	\$ 1,001,372	\$ 862,902	\$ 701,126
\$	25,976,213	\$ 25,722,200	\$ 25,671,546	\$ 25,245,318	\$ 36,028,619	\$ 35,385,105	\$ 34,291,880	\$ 35,506,904
	10.38 %	8.83 %	7.27 %	5.89 %	4.21 %	2.75 %	2.45 %	1.94 %
\$	2,863,132	\$ 2,766,311	\$ 3,135,333	\$ 3,029,307	\$ 3,361,323	\$ 3,247,655	\$ 3,618,888	\$ 3,333,571
	907.27 %	929.84 %	818.78 %	833.37 %	1,071.86 %	1,089.56 %	947.58 %	1,065.13 %

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios (Continued)

Last Eight Fiscal Years

intended to show information for 10 years, and additional years' information will be displayed as it becomes available.

of the year ended June 30, 2022 was restated as the result of an error in prior periods. The net OPEB liability had been overstated as a result of including deferred retirees in benefit, as well as using the incorrect benefits for certain participants in the plan. The effect of the restatement was to decrease the total OPEB liability by \$11,069,686 as of the

- the RP-2014 fully generational mortality using projection scale MP-2017; the health care trend rate to 6.0 percent, graded down to 5.0 percent in 0.1 percent increments; and rate from 3.50 percent to 6.80 percent due to a change in investment portfolio and the discount rate to 7.00 percent
- 2010 Mortality Table with MP-2018 improvement scale
- 2010 Mortality Table with MP-2019 improvement scale
- 2010 Mortality Table with MP-2020 improvement scale and changed the discount rate to 6.85 percent
- updated expected per capita claims costs and ensured alignment with the 2023 pension experience study study (retirement rates, termination rates, and disability rates).

Required Supplementary Information
Schedule of OPEB Contributions

Last Ten Fiscal Years
Years Ended June 30

2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
\$ 2,277,169	\$ 2,257,667	\$ 2,260,062	\$ 2,227,338	\$ 3,509,525	\$ 3,125,991	\$ 3,125,991	\$ 3,083,916	\$ 3,230,383	\$ 3,767,017
1,596,270	1,575,571	1,427,234	1,679,212	1,643,135	1,401,986	1,557,027	1,628,411	1,472,713	1,675,660
<u>\$ (680,899)</u>	<u>\$ (682,096)</u>	<u>\$ (832,828)</u>	<u>\$ (548,126)</u>	<u>\$ (1,866,390)</u>	<u>\$ (1,724,005)</u>	<u>\$ (1,568,964)</u>	<u>\$ (1,455,505)</u>	<u>\$ (1,757,670)</u>	<u>\$ (2,091,357)</u>
\$ 2,863,132	\$ 2,766,311	\$ 3,135,333	\$ 3,029,307	\$ 3,361,323	\$ 3,247,655	\$ 3,618,888	\$ 3,333,571	\$ 4,493,845	\$ 4,592,000
55.75 %	56.96 %	45.52 %	55.43 %	48.88 %	43.17 %	43.03 %	48.85 %	32.77 %	36.49 %

to the determination of contributions:

Actuarially determined contribution rates are calculated as of June 30, one to two years prior to the end of the fiscal year in which the contributions are reported. Covered payroll is as of June 30 of the current fiscal year.

Assume contribution rates:

- Entry age
- Level percentage of payroll
- 30 years
- Market
- 6.0 percent, graded down to 5.0 percent in 0.1 percent increments
- 6.85 percent
- Pub-2010 Mortality Table with MP-2021

Required Supplementary Information
Schedule of OPEB Investment Returns

	Last Eight Fiscal Years Years Ended June 30							
	2025	2024	2023	2022	2021	2020	2019	2018
Investment Return	11.36 %	8.78 %	8.09 %	(15.20)%	24.76 %	3.10 %	6.68 %	0.68 %

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, all special revenue funds, and debt service funds, except for transfers, which are budgeted as revenue and expenditures and not other financing sources and uses. All annual appropriations lapse at fiscal year end; encumbrances are not included as expenditures. During the year, the budget was amended in a legally permissible manner.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or before the first council meeting in April, the city treasurer/comptroller and the city administrator prepare a proposed operating budget for the fiscal year commencing on July 1 and submit it to the City Council. The budget must be adopted through a passage of a budget resolution no later than the third Monday in May.
2. Public hearings are conducted to obtain citizen comments.
3. For the General Fund, the legislative budget is adopted for expenditures at the level of general government (other than Management Information Systems, which is budgeted separately), public safety, public works, and parks and recreation. For all other funds, the legislative budget is adopted at the fund level. Line item detail is provided as a general guideline. Throughout the year, the City Council receives requests to amend the activity budget. All amendments must be approved by a vote of the City Council. Changes in line items within an activity may be made with the approval of the city comptroller.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

As a result of GASB Statement No. 54, the Local Street Fund and the Cable Franchise Fund are now merged with the General Fund for reporting purposes. The General Fund is budgeted for as a separate fund. The following table reconciles the balances presented in the operating statement with the balances presented in the General Fund's budgetary comparison schedule:

	Total Revenue	Total Expenditures	Other Financing Uses
Amounts per operating statement	\$ 17,792,434	\$ 16,854,613	\$ (855,123)
Local Street Fund budgeted separately from the General Fund	(674,146)	(1,238,013)	(400,000)
Cable Franchise Fund budgeted separately from the General Fund	(22,020)	-	-
Amounts per budget statement	<u>\$ 17,096,268</u>	<u>\$ 15,616,600</u>	<u>\$ (1,255,123)</u>

Supplementary Information

City of Grosse Pointe Woods, Michigan

Supplementary Information Nonmajor Governmental Funds Fund Descriptions

Special Revenue Funds

These funds are used to account for specific revenue sources that are legally restricted to expenditures for specific functions or activities. Restrictions may be imposed by state statute, the state constitution, the city board resolution of action, or the electorate through the approval of special dedicated millages.

Major Street Fund

This fund accounts for the maintenance and replacement of all major streets within the City. Funding is provided by distribution of gas tax proceeds.

Solid Waste Fund

This fund is used to account for the collection, disposal, and recycling of all residential and commercial waste within the City. Financing is provided by a separate tax millage.

Act 302 Training Fund

This fund accounts for the costs of training courses for the police department. Financing is provided by state grants.

PA 1 MCOLES Training Fund

This fund accounts for the costs of continuing professional education for law enforcement officers as a result of the MCOLES Act.

Grants Fund

This fund is used to account for the activity of the Community Development Block Grant Program and other federal grants. Financing is provided by the Wayne County Economic Development Grant Program.

911 Emergency Service Fund

This fund accounts for moneys expended to maintain and operate an emergency response system. Moneys are received from the AT&T phone company, which levies a surcharge on all phone users within the community.

Drug Enforcement Fund

This fund is used to account for moneys seized in arrests for illegal drug activities and from various grants issued to the police department. Functions and activities include drug enforcement and education, departmental training, and expenses associated with the grants received.

Parkway Beautification Fund

This fund was created to account for moneys provided by donors to finance parkway beautification activities.

MIDC Grant Fund

The Michigan Indigent Defense Commission Grant Fund (MIDC Grant Fund) was created to account for grants received related to the court.

Opioid Settlement Fund

This fund was created to track future revenue and expenditures for the National Opioid Settlement, where the City was listed as eligible to receive funds for the Teva, Allergan, CVS, Walmart, and Walgreens settlements.

Debt Service Funds

Debt service funds are used to account for the payment of principal and interest on long-term debt.

2015 Road Bond Debt Service Fund

This fund accounts for the debt service of the 2015 Road Bonds.

2018 Capital Improvement Bond Fund

This fund accounts for the debt service related to 2018 capital improvements.

Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. Revenue sources include General Fund transfers, grants from other units of government, private contributions, and bond proceeds.

Municipal Improvement Fund

This fund accounts for the acquisition and construction of various construction projects in the City.

Budgetary Funds

These funds are funds that were merged into the General Fund as a result of GASB Statement No. 54 but are budgeted as separate funds by the City Council.

Local Street Fund

This fund accounts for the maintenance and replacement of all local streets within the City. Funding is provided by distribution of gas tax proceeds.

Cable Franchise Fund

This fund accounts for the investment of proceeds from the sale of the City's interest in a cable company's earnings used for capital improvements.

City of Grosse Pointe Woods, Michigan

	Special Revenue Funds					
	Major Street Fund	Solid Waste Fund	Act 302 Training Fund	PA 1 MCOLES Training Fund	Grants Fund	911 Emergency Service Fund
Assets						
Cash and investments	\$ 1,460,709	\$ 1,356,668	\$ 16,995	\$ 21,773	\$ 10,044	\$ 218,598
Receivables:						
Accrued interest receivable	-	-	-	-	-	-
Other receivables	1,676	-	-	-	-	-
Due from other governments	224,826	-	-	-	20,000	14,525
Total assets	\$ 1,687,211	\$ 1,356,668	\$ 16,995	\$ 21,773	\$ 30,044	\$ 233,123
Liabilities						
Accounts payable	\$ 152,121	\$ 4,564	\$ -	\$ -	\$ -	\$ 38,765
Due to other funds	-	-	-	-	20,000	-
Accrued liabilities and other:						
Accrued salaries and wages	3,597	2,461	-	-	-	1,807
Payroll taxes and withholdings	839	37,321	-	-	-	433
Accrued other	1,606	31,385	-	-	-	1,116
Unearned revenue	-	-	-	-	-	-
Total liabilities	158,163	75,731	-	-	20,000	42,121
Deferred Inflows of Resources -						
Unavailable revenue	-	-	-	-	20,000	-
Total liabilities and deferred inflows of resources	158,163	75,731	-	-	40,000	42,121
Fund Balances (Deficit)						
Restricted:						
Roads	1,529,048	-	-	-	-	-
Public safety	-	-	16,995	21,773	-	191,002
Debt service	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Solid waste	-	1,280,937	-	-	-	-
Opioid settlement	-	-	-	-	-	-
Committed - Repairs and equipment	-	-	-	-	-	-
Assigned - Parkway beautification	-	-	-	-	-	-
Unassigned	-	-	-	-	(9,956)	-
Total fund balances (deficit)	1,529,048	1,280,937	16,995	21,773	(9,956)	191,002
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 1,687,211	\$ 1,356,668	\$ 16,995	\$ 21,773	\$ 30,044	\$ 233,123

Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2025

Special Revenue Funds				Debt Service Funds		Capital Project Funds	Total
Drug Enforcement Fund	Parkway Beautification Fund	MIDC Grant Fund	Opioid Settlement Fund	2015 Road Bond Debt Service Fund	2018 Capital Improvement Bond Fund	Municipal Improvement Fund	
\$ 6,084	\$ 268,898	\$ 12,114	\$ 28,887	\$ 193,787	\$ 6,569	\$ 809,984	\$ 4,411,110
-	336	-	-	-	-	-	336
-	-	-	-	-	-	-	1,676
-	-	-	87,044	-	-	13,350	359,745
\$ 6,084	\$ 269,234	\$ 12,114	\$ 115,931	\$ 193,787	\$ 6,569	\$ 823,334	\$ 4,772,867
\$ -	\$ 2,405	\$ 3,226	\$ -	\$ -	\$ -	\$ 280,179	\$ 481,260
-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	-	7,865
-	-	-	-	-	-	-	38,593
-	-	-	-	16,493	-	-	50,600
-	-	-	-	-	-	9,500	9,500
-	2,405	3,226	-	16,493	-	289,679	607,818
-	-	-	80,053	-	-	-	100,053
-	2,405	3,226	80,053	16,493	-	289,679	707,871
-	-	-	-	-	-	-	1,529,048
6,084	-	-	-	-	-	-	235,854
-	-	-	-	177,294	6,569	-	183,863
-	-	8,888	-	-	-	-	8,888
-	134,624	-	-	-	-	-	134,624
-	-	-	-	-	-	-	1,280,937
-	-	-	35,878	-	-	-	35,878
-	-	-	-	-	-	533,655	533,655
-	132,205	-	-	-	-	-	132,205
-	-	-	-	-	-	-	(9,956)
6,084	266,829	8,888	35,878	177,294	6,569	533,655	4,064,996
\$ 6,084	\$ 269,234	\$ 12,114	\$ 115,931	\$ 193,787	\$ 6,569	\$ 823,334	\$ 4,772,867

City of Grosse Pointe Woods, Michigan

	Special Revenue Funds					
	Major Street Fund	Solid Waste Fund	Act 302 Training Fund	PA 1 MCOLES Training Fund	Grants Fund	911 Emergency Service Fund
Revenue						
Property taxes	\$ -	\$ 2,213,718	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State sources:						
State-shared revenue	490,000	13,160	-	-	-	-
Act 51 gas and weight tax	1,410,473	-	-	-	-	-
Other state grants	-	-	11,003	24,000	-	-
Investment income - Investment earnings	53,092	103,584	-	-	-	-
Other revenue	44,606	-	10	-	-	91,822
Total revenue	1,998,171	2,330,462	11,013	24,000	-	91,822
Expenditures						
Current services:						
General government	-	-	-	-	-	36,365
Public safety	-	-	4,975	16,727	-	116,408
Public works	1,096,399	2,007,160	-	-	-	-
Community and economic development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Total expenditures	1,096,399	2,007,160	4,975	16,727	-	152,773
Excess of Revenue Over (Under) Expenditures	901,772	323,302	6,038	7,273	-	(60,951)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(400,000)	-	-	-	-	-
Total other financing (uses) sources	(400,000)	-	-	-	-	-
Net Change in Fund Balances	501,772	323,302	6,038	7,273	-	(60,951)
Fund Balances (Deficit) - Beginning of year	1,027,276	957,635	10,957	14,500	(9,956)	251,953
Fund Balances (Deficit) - End of year	\$ 1,529,048	\$ 1,280,937	\$ 16,995	\$ 21,773	\$ (9,956)	\$ 191,002

Supplementary Information
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

Year Ended June 30, 2025

Special Revenue Funds				Debt Service Funds		Capital Project Funds	Total
Drug Enforcement Fund	Parkway Beautification Fund	MIDC Grant Fund	Opioid Settlement Fund	2015 Road Bond Debt Service Fund	2018 Capital Improvement Bond Fund	Municipal Improvement Fund	
\$ -	\$ -	\$ -	\$ -	\$ 1,251,530	\$ -	\$ -	\$ 3,465,248
-	-	-	-	7,860	-	-	511,020
-	-	-	-	-	-	-	1,410,473
-	-	39,981	8,745	-	-	-	83,729
-	-	-	-	-	-	-	156,676
4,518	72,953	-	-	-	-	22,979	236,888
4,518	72,953	39,981	8,745	1,259,390	-	22,979	5,864,034
-	-	52,557	-	-	-	-	88,922
249	-	-	-	-	-	-	138,359
-	-	-	4,455	-	-	-	3,108,014
-	107,574	-	-	-	-	1,264,123	1,264,123
-	-	-	-	-	-	-	107,574
-	-	-	-	1,325,000	155,000	-	1,480,000
-	-	-	-	35,801	60,236	-	96,037
249	107,574	52,557	4,455	1,360,801	215,236	1,264,123	6,283,029
4,269	(34,621)	(12,576)	4,290	(101,411)	(215,236)	(1,241,144)	(418,995)
-	-	3,175	-	-	215,238	1,144,353	1,362,766
-	-	-	-	-	-	-	(400,000)
-	-	3,175	-	-	215,238	1,144,353	962,766
4,269	(34,621)	(9,401)	4,290	(101,411)	2	(96,791)	543,771
1,815	301,450	18,289	31,588	278,705	6,567	630,446	3,521,225
\$ 6,084	\$ 266,829	\$ 8,888	\$ 35,878	\$ 177,294	\$ 6,569	\$ 533,655	\$ 4,064,996

City of Grosse Pointe Woods, Michigan

Supplementary Information Budgetary Comparison Schedule - Major Governmental Fund Grosse-Gratiot Drain Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Property taxes	\$ 3,744,774	\$ 3,744,774	\$ 3,685,416	\$ (59,358)
Intergovernmental	13,000	13,000	22,861	9,861
Investment income	1,000	1,000	17,848	16,848
Total revenue	3,758,774	3,758,774	3,726,125	(32,649)
Expenditures				
Current services - Public works	2,463,841	2,463,841	2,470,226	(6,385)
Debt service	1,287,214	1,287,214	1,287,214	-
Total expenditures	3,751,055	3,751,055	3,757,440	(6,385)
Net Change in Fund Balance - Excess of revenue over (under) expenditures	7,719	7,719	(31,315)	(39,034)
Fund Balance - Beginning of year	460,244	460,244	460,244	-
Fund Balance - End of year	<u>\$ 467,963</u>	<u>\$ 467,963</u>	<u>\$ 428,929</u>	<u>\$ (39,034)</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
Major Street Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Intergovernmental - State sources	\$ 1,399,376	\$ 2,379,376	\$ 1,900,473	\$ (478,903)
Investment income	10,000	10,000	53,092	43,092
Other revenue	27,500	27,500	44,606	17,106
Total revenue	1,436,876	2,416,876	1,998,171	(418,705)
Expenditures				
Current services - Public works:				
Street construction	624,000	1,479,276	495,580	983,696
Routine maintenance	236,675	231,675	197,882	33,793
Winter maintenance	20,151	20,151	14,609	5,542
Traffic services	10,100	10,100	9,717	383
Administration	155,941	158,187	158,226	(39)
Fringe benefits	262,514	267,514	220,385	47,129
Total expenditures	1,309,381	2,166,903	1,096,399	1,070,504
Other Financing Uses - Transfers out	(400,000)	(400,000)	(400,000)	-
Net Change in Fund Balance - Excess of revenue (under) over expenditures	(272,505)	(150,027)	501,772	651,799
Fund Balance - Beginning of year	1,027,276	1,027,276	1,027,276	-
Fund Balance - End of year	<u>\$ 754,771</u>	<u>\$ 877,249</u>	<u>\$ 1,529,048</u>	<u>\$ 651,799</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Solid Waste Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Property taxes	\$ 2,249,993	\$ 2,249,993	\$ 2,213,718	\$ (36,275)
Intergovernmental	8,000	8,000	13,160	5,160
Investment income	200	200	103,584	103,384
Total revenue	2,258,193	2,258,193	2,330,462	72,269
Expenditures				
Current services - Public works:				
Other services and chargers	1,931,270	1,933,940	1,860,862	73,078
Fringe benefits	148,666	148,666	146,298	2,368
Total expenditures	2,079,936	2,082,606	2,007,160	75,446
Net Change in Fund Balance	178,257	175,587	323,302	147,715
Fund Balance - Beginning of year	957,635	957,635	957,635	-
Fund Balance - End of year	<u><u>\$ 1,135,892</u></u>	<u><u>\$ 1,133,222</u></u>	<u><u>\$ 1,280,937</u></u>	<u><u>\$ 147,715</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Act 302 Training Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Intergovernmental	\$ 5,000	\$ 5,000	\$ 11,013	\$ 6,013
Expenditures - Current - Public safety	5,000	5,000	4,975	25
Net Change in Fund Balance	-	-	6,038	6,038
Fund Balance - Beginning of year	10,957	10,957	10,957	-
Fund Balance - End of year	<u>\$ 10,957</u>	<u>\$ 10,957</u>	<u>\$ 16,995</u>	<u>\$ 6,038</u>

See note to supplementary information.

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
PA 1 MCOLES Training Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Intergovernmental	\$ -	\$ 24,000	\$ 24,000	\$ -
Expenditures - Current - Public safety	-	24,000	16,727	7,273
Net Change in Fund Balance	-	-	7,273	7,273
Fund Balance - Beginning of year	14,500	14,500	14,500	-
Fund Balance - End of year	<u>\$ 14,500</u>	<u>\$ 14,500</u>	<u>\$ 21,773</u>	<u>\$ 7,273</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Grants Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Federal grants	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Expenditures - Current - General government	20,000	20,000	-	20,000
Net Change in Fund Balance	-	-	-	-
Fund Balance (Deficit) - Beginning of year	(9,956)	(9,956)	(9,956)	-
Fund Balance (Deficit) - End of year	<u><u>\$ (9,956)</u></u>	<u><u>\$ (9,956)</u></u>	<u><u>\$ (9,956)</u></u>	<u><u>\$ -</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
911 Emergency Service Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Other revenue	\$ 74,000	\$ 74,000	\$ 91,822	\$ 17,822
Expenditures - Current services				
General government	36,845	36,845	36,365	480
Public safety	94,729	125,816	116,408	9,408
Total expenditures	131,574	162,661	152,773	9,888
Net Change in Fund Balance	(57,574)	(88,661)	(60,951)	27,710
Fund Balance - Beginning of year	251,953	251,953	251,953	-
Fund Balance - End of year	<u>\$ 194,379</u>	<u>\$ 163,292</u>	<u>\$ 191,002</u>	<u>\$ 27,710</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Drug Enforcement Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Other revenue	\$ -	\$ -	\$ 4,518	\$ 4,518
Expenditures - Current services - Public safety	750	750	249	501
Net Change in Fund Balance	(750)	(750)	4,269	5,019
Fund Balance - Beginning of year	1,815	1,815	1,815	-
Fund Balance - End of year	<u>\$ 1,065</u>	<u>\$ 1,065</u>	<u>\$ 6,084</u>	<u>\$ 5,019</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Parkway Beautification Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Other revenue	\$ 73,250	\$ 73,250	\$ 72,953	\$ (297)
Expenditures - Current - Recreation and culture	115,715	115,715	107,574	8,141
Net Change in Fund Balance	(42,465)	(42,465)	(34,621)	7,844
Fund Balance - Beginning of year	301,450	301,450	301,450	-
Fund Balance - End of year	<u><u>\$ 258,985</u></u>	<u><u>\$ 258,985</u></u>	<u><u>\$ 266,829</u></u>	<u><u>\$ 7,844</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
MIDC Grant Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - State grants	\$ 52,800	\$ 52,800	\$ 39,981	\$ (12,819)
Expenditures - Current - General government	55,975	55,975	52,557	3,418
Excess of Expenditures Over Revenue	(3,175)	(3,175)	(12,576)	(9,401)
Other Financing Sources - Transfer in	3,175	3,175	3,175	-
Net Change in Fund Balance	-	-	(9,401)	(9,401)
Fund Balance - Beginning of year	18,289	18,289	18,289	-
Fund Balance - End of year	<u>\$ 18,289</u>	<u>\$ 18,289</u>	<u>\$ 8,888</u>	<u>\$ (9,401)</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Opioid Settlement Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Other state grants	\$ 2,000	\$ 2,000	\$ 8,745	\$ 6,745
Expenditures	3,000	6,515	4,455	2,060
Net Change in Fund Balance - Excess of revenue (under) over expenditures	(1,000)	(4,515)	4,290	8,805
Fund Balance - Beginning of year	31,588	31,588	31,588	-
Fund Balance - End of year	<u><u>\$ 30,588</u></u>	<u><u>\$ 27,073</u></u>	<u><u>\$ 35,878</u></u>	<u><u>\$ 8,805</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
2015 Road Bond Debt Service Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Property taxes	\$ 1,271,835	\$ 1,271,835	\$ 1,251,530	\$ (20,305)
Intergovernmental	5,000	5,000	7,860	2,860
Total revenue	1,276,835	1,276,835	1,259,390	(17,445)
Expenditures - Debt service				
Principal	1,325,000	1,325,000	1,325,000	-
Interest on long-term debt	35,801	35,801	35,801	-
Total expenditures	1,360,801	1,360,801	1,360,801	-
Net Change in Fund Balance	(83,966)	(83,966)	(101,411)	(17,445)
Fund Balance - Beginning of year	278,705	278,705	278,705	-
Fund Balance - End of year	<u><u>\$ 194,739</u></u>	<u><u>\$ 194,739</u></u>	<u><u>\$ 177,294</u></u>	<u><u>\$ (17,445)</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
2018 Capital Improvement Bond Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures - Debt service				
Principal	155,000	155,000	155,000	-
Interest on long-term debt	60,238	60,238	60,236	2
Total expenditures	215,238	215,238	215,236	2
Excess of Expenditures Over Revenue	(215,238)	(215,238)	(215,236)	2
Other Financing Sources - Transfers in	215,238	215,238	215,238	-
Net Change in Fund Balance	-	-	2	2
Fund Balance - Beginning of year	6,567	6,567	6,567	-
Fund Balance - End of year	<u>\$ 6,567</u>	<u>\$ 6,567</u>	<u>\$ 6,569</u>	<u>\$ 2</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Municipal Improvement Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Miscellaneous	\$ -	\$ 30,000	\$ 22,979	\$ (7,021)
Expenditures - Current - Community and economic development	815,000	1,184,353	1,264,123	(79,770)
Excess of Expenditures Over Revenue	(815,000)	(1,154,353)	(1,241,144)	(86,791)
Other Financing Sources - Transfers in	805,000	1,144,353	1,144,353	-
Net Change in Fund Balance	(10,000)	(10,000)	(96,791)	(86,791)
Fund Balance - Beginning of year	630,446	630,446	630,446	-
Fund Balance - End of year	<u>\$ 620,446</u>	<u>\$ 620,446</u>	<u>\$ 533,655</u>	<u>\$ (86,791)</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Cable Franchise Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue - Investment income	\$ 1,500	\$ 1,500	\$ 22,020	\$ 20,520
Expenditures - Current - Public works	-	-	-	-
Net Change in Fund Balance	1,500	1,500	22,020	20,520
Fund Balance - Beginning of year	564,408	564,408	564,408	-
Fund Balance - End of year	<u><u>\$ 565,908</u></u>	<u><u>\$ 565,908</u></u>	<u><u>\$ 586,428</u></u>	<u><u>\$ 20,520</u></u>

City of Grosse Pointe Woods, Michigan

Supplementary Information
Budgetary Comparison Schedule - Nonmajor Governmental Funds
(Continued)
Local Street Fund

Year Ended June 30, 2025

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Intergovernmental	\$ 571,724	\$ 571,724	\$ 576,520	\$ 4,796
Investment income	10,225	45,225	49,161	3,936
Other revenue	40,000	48,400	48,465	65
Total revenue	621,949	665,349	674,146	8,797
Expenditures - Current services - Public works				
Streets	681,241	783,470	703,133	80,337
Administration	179,774	181,248	178,223	3,025
Traffic services	10,400	10,400	5,795	4,605
Winter maintenance	60,351	44,189	43,707	482
Fringe benefits	284,888	319,921	307,155	12,766
Total expenditures	1,216,654	1,339,228	1,238,013	101,215
Excess of Expenditures Over Revenue	(594,705)	(673,879)	(563,867)	110,012
Other Financing Sources - Transfers in	400,000	400,000	400,000	-
Net Change in Fund Balance	(194,705)	(273,879)	(163,867)	110,012
Fund Balance - Beginning of year	1,023,451	1,023,451	1,023,451	-
Fund Balance - End of year	<u>\$ 828,746</u>	<u>\$ 749,572</u>	<u>\$ 859,584</u>	<u>\$ 110,012</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information Local Street Fund Fund-based Balance Sheet

June 30, 2025

Assets

Cash and investments	\$ 842,634
Receivables	91,896
Total assets	<u>\$ 934,530</u>

Liabilities

Accounts payable	\$ 60,825
Accrued liabilities and other	14,121
Total liabilities	74,946

Fund Balance - Committed - Roads

859,584

Total liabilities and fund balance

\$ 934,530

Note - As a result of GASB Statement No. 54, the Local Street Fund is now merged with the General Fund for reporting purposes. The Local Street Fund balance sheet is shown for supplementary purposes.

City of Grosse Pointe Woods, Michigan

Supplementary Information Nonmajor Enterprise Funds Fund Descriptions

Commodity Sales Fund

This fund records the purchases and sale of rubbish bags and other miscellaneous items that the municipality holds for resale.

Boat Dock Rental Fund

This fund accounts for boat dock rental units that are available to the citizens of the City of Grosse Pointe Woods, Michigan on an annual basis. Boat launch ramps and other watercraft maintenance services are available.

City of Grosse Pointe Woods, Michigan

Supplementary Information Combining Statement of Net Position Nonmajor Enterprise Funds

June 30, 2025

	Boat Dock Rental Fund	Commodity Sales Fund	Total Nonmajor Enterprise Funds
Assets			
Current assets - Cash and cash equivalents	\$ 593,571	\$ 126,342	\$ 719,913
Noncurrent assets - Capital assets - Net	434,803	63,091	497,894
Total assets	1,028,374	189,433	1,217,807
Liabilities - Current liabilities			
Accounts payable	39,412	-	39,412
Accrued liabilities and other	1,991	-	1,991
Total liabilities	41,403	-	41,403
Net Position			
Net investment in capital assets	395,412	63,091	458,503
Unrestricted	591,559	126,342	717,901
Total net position	<u>\$ 986,971</u>	<u>\$ 189,433</u>	<u>\$ 1,176,404</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information Combining Statement of Revenue, Expenses, and Changes in Net Position Nonmajor Enterprise Funds

Year Ended June 30, 2025

	Boat Dock Rental Fund	Commodity Sales Fund	Total Nonmajor Enterprise Funds
Operating Revenue			
Docking and launching fees	\$ 234,844	\$ -	\$ 234,844
Commodity sales	-	7,404	7,404
Total operating revenue	234,844	7,404	242,248
Operating Expenses			
General and administrative	77,155	395	77,550
Operation and maintenance	5,000	-	5,000
Depreciation	56,479	2,868	59,347
Total operating expenses	138,634	3,263	141,897
Operating Income	96,210	4,141	100,351
Nonoperating Revenue - Investment income	37,169	6,595	43,764
Transfers Out	(107,643)	-	(107,643)
Change in Net Position	25,736	10,736	36,472
Net Position - Beginning of year	961,235	178,697	1,139,932
Net Position - End of year	<u>\$ 986,971</u>	<u>\$ 189,433</u>	<u>\$ 1,176,404</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information Combining Statement of Cash Flows Nonmajor Enterprise Funds

Year Ended June 30, 2025

	Boat Dock Rental Fund	Commodity Sales Fund	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities			
Receipts from customers	\$ 240,863	\$ 7,404	\$ 248,267
Payments to employees and fringes	(52,024)	(395)	(52,419)
Net cash and cash equivalents provided by operating activities	188,839	7,009	195,848
Cash Flows Used in Noncapital Financing Activities -			
Transfers to other funds	(107,643)	-	(107,643)
Cash Flows Used in Capital and Related Financing Activities -			
Purchase of capital assets	(205,016)	-	(205,016)
Cash Flows Provided by Investing Activities -			
Interest received on investments	37,169	6,595	43,764
Net (Decrease) Increase in Cash and Cash Equivalents	(86,651)	13,604	(73,047)
Cash and Cash Equivalents - Beginning of year	680,222	112,738	792,960
Cash and Cash Equivalents - End of year	<u>\$ 593,571</u>	<u>\$ 126,342</u>	<u>\$ 719,913</u>
Classification of Cash and Cash Equivalents -			
Cash and cash equivalents	<u>\$ 593,571</u>	<u>\$ 126,342</u>	<u>\$ 719,913</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating income	\$ 96,210	\$ 4,141	\$ 100,351
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation	56,479	2,868	59,347
Changes in assets and liabilities:			
Net pension or OPEB liability	(113)	-	(113)
Accounts payable	36,263	-	36,263
Total adjustments	92,629	2,868	95,497
Net cash and cash equivalents provided by operating activities	<u>\$ 188,839</u>	<u>\$ 7,009</u>	<u>\$ 195,848</u>

Motor Vehicle Fund

This fund accounts for the costs of acquiring and maintaining city-operated vehicles used by various city departments. The actual cost of labor and materials is reimbursed to this fund by the user department through fees.

Workers' Compensation Fund

This fund was created to identify all costs associated with operating a self-insured workers' compensation fund. Funds are accumulated via transfers from other governmental and proprietary fund types and interest made on surplus earnings.

Medical Care Fund

This fund was created to pay all of the employee health care and OPEB benefit expenses on behalf of all other funds. Funds are accumulated via transfers from other governmental and proprietary fund types made to cover medical costs.

City of Grosse Pointe Woods, Michigan

**Supplementary Information
Combining Statement of Net Position
Internal Service Funds**

June 30, 2025

	Motor Vehicle Fund	Workers' Compensation Fund	Medical Care Fund	Total Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	\$ 468,054	\$ 162,320	\$ -	\$ 630,374
Investments	665,648	129,684	-	795,332
Receivables - Accrued interest receivable	9,013	194	-	9,207
Prepaid expenditures and other assets - Prepaid expenses	-	78,044	237,585	315,629
Total current assets	1,142,715	370,242	237,585	1,750,542
Noncurrent assets - Capital assets - Net	2,458,602	-	-	2,458,602
Total assets	3,601,317	370,242	237,585	4,209,144
Deferred Outflows of Resources - Deferred pension costs	121,832	-	-	121,832
Liabilities				
Current liabilities:				
Accounts payable	5,421	320	8,097	13,838
Due to other funds	-	-	40,731	40,731
Accrued liabilities and other	8,131	-	-	8,131
Provision for claims	-	155,000	-	155,000
Total current liabilities	13,552	155,320	48,828	217,700
Noncurrent liabilities:				
Compensated absences	33,485	-	-	33,485
Net pension liability	708,889	-	-	708,889
Net OPEB liability	653,733	-	-	653,733
Total liabilities	1,409,659	155,320	48,828	1,613,807
Deferred Inflows of Resources - Deferred pension cost reductions	122,909	-	-	122,909
Net Position				
Net investment in capital assets	2,458,602	-	-	2,458,602
Unrestricted	(268,021)	214,922	188,757	135,658
Total net position	<u>\$ 2,190,581</u>	<u>\$ 214,922</u>	<u>\$ 188,757</u>	<u>\$ 2,594,260</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information Combining Statement of Revenue, Expenses, and Changes in Net Position Internal Service Funds

Year Ended June 30, 2025

	Motor Vehicle Fund	Workers' Compensation Fund	Medical Care Fund	Total Internal Service Funds
Operating Revenue - Charges to other funds	\$ 892,606	\$ 195,930	\$ 3,093,416	\$ 4,181,952
Operating Expenses				
Cost of insurance claims	12,351	92,787	2,904,659	3,009,797
General and administrative	373,845	6,561	-	380,406
Vehicle operation and maintenance	337,861	-	-	337,861
Depreciation	372,851	-	-	372,851
Total operating expenses	1,096,908	99,348	2,904,659	4,100,915
Operating (Loss) Income	(204,302)	96,582	188,757	81,037
Nonoperating Revenue				
Investment income	53,522	5,999	-	59,521
Gain on sale of assets	1,000	-	-	1,000
Insurance proceeds	6,782	-	-	6,782
Total nonoperating revenue	61,304	5,999	-	67,303
Change in Net Position	(142,998)	102,581	188,757	148,340
Net Position - Beginning of year	2,333,579	112,341	-	2,445,920
Net Position - End of year	<u>\$ 2,190,581</u>	<u>\$ 214,922</u>	<u>\$ 188,757</u>	<u>\$ 2,594,260</u>

City of Grosse Pointe Woods, Michigan

**Supplementary Information
Combining Statement of Cash Flows
Internal Service Funds**

Year Ended June 30, 2025

	Motor Vehicle Fund	Workers' Compensation Fund	Medical Care Fund	Total Internal Service Funds
Cash Flows from Operating Activities				
Receipts from interfund services and reimbursements	\$ 892,606	\$ 195,930	\$ 3,093,416	\$ 4,181,952
Payments to suppliers	(337,840)	-	-	(337,840)
Payments to employees and fringes	(399,394)	(11,117)	(188,757)	(599,268)
Claims paid	(12,935)	(190,648)	(2,904,659)	(3,108,242)
Net cash and cash equivalents provided by (used in) operating activities	142,437	(5,835)	-	136,602
Cash Flows from Capital and Related Financing Activities				
Proceeds from insurance	6,782	-	-	6,782
Proceeds from sale of capital assets	1,000	-	-	1,000
Purchase of capital assets	(173,071)	-	-	(173,071)
Net cash and cash equivalents used in capital and related financing activities	(165,289)	-	-	(165,289)
Cash Flows from Investing Activities				
Interest received on investments	63,354	9,103	-	72,457
Purchases of investment securities	(26,360)	(9,103)	-	(35,463)
Net cash and cash equivalents provided by investing activities	36,994	-	-	36,994
Net Increase (Decrease) in Cash and Cash Equivalents	14,142	(5,835)	-	8,307
Cash and Cash Equivalents - Beginning of year	453,912	168,155	-	622,067
Cash and Cash Equivalents - End of year	\$ 468,054	\$ 162,320	\$ -	\$ 630,374
Classification of Cash and Cash Equivalents				
Cash and investments	\$ 1,133,702	\$ 292,004	\$ -	\$ 1,425,706
Less amounts classified as investments	(665,648)	(129,684)	-	(795,332)
Total cash and cash equivalents	\$ 468,054	\$ 162,320	\$ -	\$ 630,374

City of Grosse Pointe Woods, Michigan

Supplementary Information
Combining Statement of Cash Flows (Continued)
Internal Service Funds

Year Ended June 30, 2025

	Motor Vehicle Fund	Workers' Compensation Fund	Medical Care Fund	Total Internal Service Funds
Reconciliation of Operating (Loss) Income to Net Cash from Operating Activities				
Operating (loss) income	\$ (204,302)	\$ 96,582	\$ 188,757	\$ 81,037
Adjustments to reconcile operating (loss) income to net cash from operating activities:				
Depreciation	372,851	-	-	372,851
Changes in assets and liabilities:				
Prepaid and other assets	6,536	(6,118)	(237,585)	(237,167)
Net pension or OPEB liability	(27,672)	-	-	(27,672)
Accounts payable	(4,392)	(10,967)	48,828	33,469
Estimated claims liability	(584)	(85,332)	-	(85,916)
Total adjustments	346,739	(102,417)	(188,757)	55,565
Net cash and cash equivalents provided by operating activities	<u><u>\$ 142,437</u></u>	<u><u>\$ (5,835)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 136,602</u></u>

Trust funds are used to account for assets held by the government in a trustee capacity.

Pension and Other Employee Benefit Trust Funds

The City operates one retirement system, one supplemental annuity fund, and one retiree health care account, which are accounted for in three separate funds. These funds cover all full-time employees of the City.

City of Grosse Pointe Woods, Michigan

Supplementary Information Statement of Fiduciary Net Position Fiduciary Funds

June 30, 2025

	Pension and Other Employee Benefit Trust Funds			
	Pension Fund	Supplemental Annuity Fund	Other Postemployment Benefit Trust Fund	Total Pension and OPEB Funds
Assets				
Cash and cash equivalents	\$ 773,439	\$ 54,422	\$ 29,994	\$ 857,855
Investments:				
Equity funds	14,297,026	1,659,425	-	15,956,451
Bond funds	9,286,567	-	-	9,286,567
Exchange-traded funds	23,200,972	1,632,502	2,978,349	27,811,823
Receivables - Accrued interest receivable	952	67	-	1,019
Total assets	47,558,956	3,346,416	3,008,343	53,913,715
Liabilities	-	-	-	-
Net Position				
Restricted for pension	47,558,956	3,346,416	-	50,905,372
Restricted for postemployment benefits other than pension	-	-	3,008,343	3,008,343
Total net position	<u>\$ 47,558,956</u>	<u>\$ 3,346,416</u>	<u>\$ 3,008,343</u>	<u>\$ 53,913,715</u>

City of Grosse Pointe Woods, Michigan

Supplementary Information Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended June 30, 2025

	Pension and Other Employee Benefit Trust Funds			
	Pension Fund	Supplemental Annuity Fund	Other Postemployment Benefit Trust Fund	Total Pension and OPEB Funds
Additions				
Investment income (loss):				
Interest and dividends	\$ 380,697	\$ 25,755	\$ 70,944	\$ 477,396
Net increase in fair value of investments	4,988,552	337,476	218,709	5,544,737
Investment costs	(49,651)	(3,359)	(16,024)	(69,034)
Net investment income	5,319,598	359,872	273,629	5,953,099
Contributions:				
Employer contributions	2,379,869	341,012	1,596,270	4,317,151
Employee contributions	315,815	-	44,457	360,272
Total contributions	2,695,684	341,012	1,640,727	4,677,423
Total additions	8,015,282	700,884	1,914,356	10,630,522
Deductions - Benefit payments	4,167,288	311,514	1,396,270	5,875,072
Net Increase in Fiduciary Net Position	3,847,994	389,370	518,086	4,755,450
Net Position - Beginning of year	43,710,962	2,957,046	2,490,257	49,158,265
Net Position - End of year	\$ 47,558,956	\$ 3,346,416	\$ 3,008,343	\$ 53,913,715

Budgetary Information

As a result of GASB Statement No. 54, the Local Street Fund and Cable Franchise Fund are now merged with the General Fund for reporting purposes but are budgeted as separate funds.

Statistical Section

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

The statistical section is organized into the following main categories:

Financial trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt capacity

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and economic information

These schedules help the reader understand the environment within which the government's financial activities take place.

Operating information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides

Continuing Disclosure

Continuing disclosure information contained herein complies with Rule 15c2-12, a federal regulation promulgated by the Securities and Exchange Commission, designed to improve disclosure practices in the municipal bond market. Municipal bonds issued after July 3, 1995 are subject to this mandatory requirement.

Continuing disclosure requires certain annual financial information and operating data, including audited financial statements for the preceding fiscal year. This information is generally consistent with the information contained or cross-referenced in the official statement relating to the bonds.

City of Grosse Pointe Woods

	As of June 30,			
	2016	2017	2018	2019
Governmental Activities				
Net investment in capital assets	\$ 25,064,363	\$ 22,206,276	\$ 27,441,437	\$ 29,554,228
Restricted	2,946,510	3,380,839	3,853,062	4,675,063
Unrestricted	(26,399,199)	(26,770,331)	(65,318,399)	(62,826,090)
Total net position	\$ 1,611,674	\$ (1,183,216)	\$ (34,023,900)	\$ (28,596,799)
Business-type Activities				
Net investment in capital assets	\$ 18,154,537	\$ 18,507,826	\$ 18,830,410	\$ 21,640,125
Restricted	256,000	223,500	198,090	155,000
Unrestricted	7,005,669	9,036,011	8,144,812	7,377,799
Total net position	\$ 25,416,206	\$ 27,767,337	\$ 27,173,312	\$ 29,172,924
Primary Government in Total				
Net investment in capital assets	\$ 43,218,900	\$ 40,714,102	\$ 46,271,847	\$ 51,194,353
Restricted	3,202,510	3,604,339	4,051,152	4,830,063
Unrestricted	(19,393,530)	(17,734,320)	(57,173,587)	(55,448,291)
Total net position	\$ 27,027,880	\$ 26,584,121	\$ (6,850,588)	\$ 576,125

Source: City annual financial statements

Summary Condensed State of Net Position

Net Position by Component

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

As of June 30,					
2020	2021	2022	2023	2024	2025
\$ 34,307,867	\$ 37,562,491	\$ 38,551,052	\$ 39,062,388	\$ 40,788,632	\$ 41,461,434
3,879,012	3,224,854	3,238,920	3,132,849	3,300,662	3,928,118
(62,229,876)	(64,355,478)	(50,566,076)	(42,180,777)	(38,100,161)	(35,450,899)
\$ (24,042,997)	\$ (23,568,133)	\$ (8,776,104)	\$ 14,460	\$ 5,989,133	\$ 9,938,653
\$ 23,036,705	\$ 24,837,411	\$ 27,007,453	\$ 28,235,200	\$ 31,484,291	\$ 32,012,702
198,090	198,090	198,090	198,090	198,090	198,090
8,078,834	7,571,807	7,700,107	8,844,580	8,054,295	9,490,311
\$ 31,313,629	\$ 32,607,308	\$ 34,905,650	\$ 37,277,870	\$ 39,736,676	\$ 41,701,103
\$ 57,344,572	\$ 62,399,902	\$ 65,558,505	\$ 67,297,588	\$ 72,272,923	\$ 73,474,136
\$ 4,077,102	\$ 3,422,944	\$ 3,437,010	\$ 3,330,939	\$ 3,498,752	\$ 4,126,208
(54,151,042)	(56,783,671)	(42,865,969)	(33,336,197)	(30,045,866)	(25,960,588)
\$ 7,270,632	\$ 9,039,175	\$ 26,129,546	\$ 37,292,330	\$ 45,725,809	\$ 51,639,756

City of Grosse Pointe Woods, Michigan

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental activities:				
General government	\$ 3,586,605	\$ 3,508,241	\$ 2,132,039	\$ 739,340
Public safety	9,321,147	8,318,311	5,667,873	4,025,271
Public works	6,431,753	6,720,230	5,388,938	6,164,026
Solid waste	1,126,483	1,108,370	1,666,746	1,499,882
Municipal improvement	575,094	260,432	811,929	1,029,092
Recreation and culture	1,855,328	1,905,019	1,758,972	1,723,645
Interest on long-term debt	207,605	158,803	186,192	539,273
Total governmental activities	23,104,015	21,979,406	17,612,689	15,720,529
Business-type activities:				
Water/Sewer	6,053,295	5,897,189	6,147,744	6,351,669
Parking	304,826	136,057	235,753	495,089
Boat dock	104,778	89,176	432,292	279,565
Commodity sales	23,940	35,713	10,922	47,233
Total business-type activities expenses	6,486,839	6,158,135	6,826,711	7,173,556
Total primary government expenses	29,590,854	28,137,541	24,439,400	22,894,085
Program Revenue				
Governmental activities:				
Charges for services				
Municipal court	401,218	489,299	452,764	410,923
Building inspections and related	-	-	-	-
Recreation and culture	116,383	146,619	141,725	136,973
Other activities	379,099	364,232	397,502	305,384
Total charges for services	896,700	1,000,150	991,991	853,280
Operating and capital grants and contributions	1,009,509	1,306,687	1,655,576	1,756,482
Total governmental activities program revenue	1,906,209	2,306,837	2,647,567	2,609,762
Business-type Activities				
Charges for services:				
Water/Sewer	7,202,849	7,818,095	8,763,915	8,214,871
Parking	439,720	446,643	473,826	448,071
Boat dock	150,625	142,843	172,091	194,478
Commodity sales	30,392	27,679	25,939	21,382
Capital grants and contributions	-	-	-	-
Total business-type program revenue	7,823,586	8,435,260	9,435,771	8,878,802
Total primary government program revenue	\$ 9,729,795	\$ 10,742,097	\$ 12,083,338	\$ 11,488,564
Net (Expense) Revenue				
Governmental activities	\$ (21,197,806)	\$ (19,672,569)	\$ (14,965,122)	\$ (13,110,767)
Business-type activities	1,336,747	2,277,125	2,609,060	1,705,246
Total primary government net expense	\$ (19,861,059)	\$ (17,395,444)	\$ (12,356,062)	\$ (11,405,521)

Source: City annual financial statements

Changes in Governmental Activities, Business-type Activities, and Primary Government Net Position

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

Fiscal Year

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 518,716	\$ 2,593,302	\$ 2,628,416	\$ 2,594,261	\$ 2,875,560	\$ 3,006,790
5,741,383	6,675,082	4,539,620	2,845,192	4,909,503	6,990,806
6,547,959	7,888,744	7,312,364	8,103,899	8,292,828	9,063,145
1,661,616	1,725,517	1,781,243	1,778,704	1,870,389	1,895,160
1,283,863	1,017,990	(48,212)	50,976	671,958	1,232,855
1,848,120	939,350	1,864,690	1,739,957	1,256,700	880,015
560,896	719,155	591,553	531,883	472,294	414,278
18,162,553	21,559,140	18,669,674	17,644,872	20,349,232	23,483,049
6,399,751	6,089,411	6,340,899	5,978,476	5,788,228	6,349,334
432,624	899,113	354,994	338,605	320,196	145,888
132,434	157,547	168,082	166,731	149,236	138,634
5,279	5,642	5,408	3,158	3,199	3,263
6,970,088	7,151,713	6,869,383	6,486,970	6,260,859	6,637,119
25,132,641	28,710,853	25,539,057	24,131,842	26,610,091	30,120,168
403,678	473,529	510,360	734,184	684,728	856,584
78,258	56,639	119,609	242,217	251,924	274,974
253,907	232,067	221,400	415,061	464,928	403,696
735,843	762,235	851,369	1,391,462	1,401,580	1,535,254
2,496,185	1,731,363	1,848,173	3,874,627	2,122,101	2,188,138
3,232,028	2,493,598	2,699,542	5,266,089	3,523,681	3,723,392
8,021,351	7,831,304	7,623,445	7,999,000	7,431,681	7,560,432
321,868	318,653	282,440	331,026	394,145	342,529
512,097	236,098	234,134	216,226	232,816	234,844
13,795	12,084	11,230	9,555	10,007	7,404
-	-	-	-	-	-
8,869,111	8,398,139	8,151,249	8,555,807	8,068,649	8,145,209
\$ 12,101,139	\$ 10,891,737	\$ 10,850,791	\$ 13,821,896	\$ 11,592,330	\$ 11,868,601
\$ (14,930,525)	\$ (19,065,542)	\$ (15,970,132)	\$ (12,378,783)	\$ (16,825,551)	\$ (19,759,657)
1,899,023	1,246,426	1,281,866	2,068,837	1,807,790	1,508,090
\$ (13,031,502)	\$ (17,819,116)	\$ (14,688,266)	\$ (10,309,946)	\$ (15,017,761)	\$ (18,251,567)

City of Grosse Pointe Woods, Michigan

	Fiscal Year			
	2016	2017	2018	2019
General Revenue				
Governmental activities:				
Property taxes	\$ 13,450,544	\$ 14,229,532	\$ 14,116,610	\$ 15,161,779
Income taxes				
State-shared revenue	1,640,461	1,564,983	1,715,312	1,848,256
Investment earnings	82,738	38,764	171,696	438,677
Donations	-	-	-	-
Franchise fees	427,964	379,362	362,235	336,174
Other	627,485	665,038	822,143	752,982
Gain on sale of fixed assets	23,684	-	-	-
Transfers	-	-	-	-
Total governmental activities	16,252,876	16,877,679	17,187,996	18,537,868
Business-type activities:				
Unrestricted investment earnings	50,129	74,006	147,189	294,366
Other	-	-	-	-
Transfers	-	-	-	-
Total business-type activities	50,129	74,006	147,189	294,366
Total primary government	16,303,005	16,951,685	17,335,185	18,832,234
Change in Net Position				
Governmental activities	(4,944,930)	(2,794,890)	2,222,874	5,427,101
Business-type activities	1,386,876	2,351,131	2,756,249	1,999,612
Total primary government	\$ (3,558,054)	\$ (443,759)	\$ 4,979,123	\$ 7,426,713

Source: City annual financial statements

Changes in Governmental Activities, Business-type Activities, and Primary Government Net Position (Continued)

Last Ten Fiscal Years
June 30, 2025
(Unaudited)

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 15,997,173	\$ 16,333,840	\$ 17,562,597	\$ 17,797,438	\$ 18,999,422	\$ 19,432,297
1,649,486	2,395,549	2,078,560	2,175,251	2,282,603	2,750,267
338,402	25,167	(103,986)	504,673	966,680	885,502
-	-	-	-	-	-
369,566	341,918	325,892	316,184	292,561	263,312
1,129,700	443,932	809,184	375,801	258,958	270,156
-	-	-	-	-	-
-	-	-	-	-	107,643
19,484,327	19,540,406	20,672,247	21,169,347	22,800,224	23,709,177
241,682	47,253	36,704	303,383	651,016	563,980
-	-	-	-	-	-
-	-	-	-	-	(107,643)
241,682	47,253	36,704	303,383	651,016	456,337
19,726,009	19,587,659	20,708,951	21,472,730	23,451,240	24,165,514
4,553,802	474,864	4,702,115	8,790,564	5,974,673	3,949,520
2,140,705	1,293,679	1,318,570	2,372,220	2,458,806	1,964,427
\$ 6,694,507	\$ 1,768,543	\$ 6,020,685	\$ 11,162,784	\$ 8,433,479	\$ 5,913,947

City of Grosse Pointe Woods

As of June 30,				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund				
Nondisposable	79,148	94,419	24,890	405,496
Restricted	-	-	-	-
Committed	751,952	541,642	424,329	1,387,970
Assigned	707,910	748,464	3,391,228	1,224,769
Unassigned	<u>4,992,622</u>	<u>6,255,011</u>	<u>5,315,591</u>	<u>5,366,466</u>
Total general fund	<u>6,531,632</u>	<u>7,639,536</u>	<u>9,156,038</u>	<u>8,384,701</u>
All Other Governmental Funds				
Nondisposable	10,438	11,153	3,636	9,080
Restricted	2,937,106	5,816,063	3,850,363	5,552,733
Committed	16,770	23,158	20,006	-
Assigned	1,876,521	231,432	363,125	325,198
Unassigned	<u>-</u>	<u>(33,213)</u>	<u>(207,026)</u>	<u>-</u>
Total all other governmental funds	<u>4,840,835</u>	<u>6,048,593</u>	<u>4,030,104</u>	<u>5,887,011</u>
Total of all governmental funds	<u>\$ 13,910,800</u>	<u>\$ 13,688,129</u>	<u>\$ 13,186,142</u>	<u>\$ 14,271,712</u>

Source: City annual financial statements

Fund Balances - Governmental Funds

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

As of June 30,					
<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
290,917	296,990	259,597	254,077	157,142	10,157
-	-	-	-	-	-
791,701	1,273,809	989,090	833,336	1,024,810	886,014
599,619	600,130	587,230	588,108	614,408	836,428
<u>6,181,169</u>	<u>5,129,049</u>	<u>5,744,104</u>	<u>7,247,713</u>	<u>7,446,587</u>	<u>7,593,046</u>
<u>7,863,406</u>	<u>7,299,978</u>	<u>7,580,021</u>	<u>8,923,234</u>	<u>9,242,947</u>	<u>9,325,645</u>
11,783	13,860	13,401	97,840	58,435	32,892
4,157,254	3,233,157	3,215,475	2,961,835	3,145,363	3,805,129
-	-	-	564,258	535,186	533,655
291,806	341,746	268,127	288,972	252,441	132,205
-	-	-	(9,956)	(9,956)	(9,956)
<u>4,460,843</u>	<u>3,588,763</u>	<u>3,497,003</u>	<u>3,902,949</u>	<u>3,981,469</u>	<u>4,493,925</u>
\$ 12,324,249	\$ 10,888,741	\$ 11,077,024	\$ 12,826,183	\$ 13,224,416	\$ 13,819,570

City of Grosse Pointe Woods

	Fiscal Year			
	2016	2017	2018	2019
Revenue				
Property taxes	\$ 13,450,544	\$ 13,942,867	\$ 14,403,290	\$ 15,161,779
State and local sources	2,649,970	2,723,847	3,167,506	3,746,298
Federal financial assistance	-	25,227	13,777	44,670
Other revenue	2,057,149	2,272,146	2,276,711	2,247,657
Investment income	70,506	27,286	146,493	397,423
Total revenue	18,228,169	18,991,373	20,007,777	21,597,827
Expenditures				
Current:				
General government	2,603,109	2,645,589	2,700,380	4,501,649
Public safety	5,322,568	5,467,346	5,578,638	5,715,168
Public works	10,813,928	8,840,961	17,925,257	12,517,740
Recreation and culture	1,367,357	1,463,628	1,700,044	2,008,936
Miscellaneous	-	-	-	-
Capital outlay	451,935	171,937	615,005	909,337
Debt service principal	-	750,000	750,000	824,103
Debt service interest	207,605	211,250	237,679	531,741
Total expenditures	20,766,502	19,550,711	29,507,003	27,008,674
Excess of Revenue (Under) Over Expenditures	(2,538,333)	(559,338)	(9,499,226)	(5,410,847)
Other Financing Sources (Uses)				
Debt issuance/proceeds from sale of cap assets	-	2,875,000	8,997,239	6,496,417
Transfers in	364,163	16,900	333,586	361,347
Transfers out	(364,163)	(16,900)	(333,586)	(361,347)
Total other financing (uses) sources	-	2,875,000	8,997,239	6,496,417
Net Change in Fund Balances	(2,538,333)	2,315,662	(501,987)	1,085,570
Fund Balances - Beginning of year	13,910,800	11,372,467	13,688,129	13,186,142
Fund Balances - End of year	\$ 11,372,467	\$ 13,688,129	\$ 13,186,142	\$ 14,271,712
Debt service as a percentage of noncapital expenditures	1.34%	5.90%	3.75%	7.20%

Source: City annual financial statements

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

Fiscal Year					
<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 15,996,485	\$ 16,333,840	\$ 17,562,597	\$ 17,797,438	\$ 18,999,422	\$ 19,472,297
3,215,563	4,102,284	3,906,733	4,038,555	4,250,665	4,811,066
26,750	20,000	-	1,683,134	20,000	-
1,683,001	1,636,399	1,929,171	2,314,483	2,122,022	2,256,189
289,278	20,597	(106,430)	470,100	903,693	843,041
<u>21,211,077</u>	<u>22,113,120</u>	<u>23,292,071</u>	<u>26,303,710</u>	<u>26,295,802</u>	<u>27,382,593</u>
2,603,533	3,155,827	3,168,107	3,858,151	3,716,289	3,786,880
5,652,474	6,347,322	6,584,918	6,648,055	7,340,478	7,987,781
16,082,363	10,550,044	9,199,527	9,250,096	9,097,449	8,792,464
1,747,492	1,541,078	1,774,950	1,905,186	2,048,683	2,200,583
-	-	-	-	-	-
1,181,810	1,015,605	62,940	231,071	806,247	1,264,123
1,648,548	1,676,496	1,872,905	2,052,647	2,339,954	2,372,260
616,472	672,673	667,712	609,345	548,469	490,991
<u>29,532,692</u>	<u>24,959,045</u>	<u>23,331,059</u>	<u>24,554,551</u>	<u>25,897,569</u>	<u>26,895,082</u>
(8,321,615)	(2,845,925)	(38,988)	1,749,159	398,233	487,511
6,374,152	1,410,417	227,271	-	-	-
1,839,895	1,539,407	798,754	704,739	1,562,051	1,762,766
(1,839,895)	(1,539,407)	(798,754)	(704,739)	(1,562,051)	(1,655,123)
<u>6,374,152</u>	<u>1,410,417</u>	<u>227,271</u>	<u>-</u>	<u>-</u>	<u>107,643</u>
(1,947,463)	(1,435,508)	188,283	1,749,159	398,233	595,154
<u>14,271,712</u>	<u>12,324,249</u>	<u>10,888,741</u>	<u>11,077,024</u>	<u>12,826,183</u>	<u>13,224,416</u>
\$ 12,324,249	\$ 10,888,741	\$ 11,077,024	\$ 12,826,183	\$ 13,224,416	\$ 13,819,570
11.47%	11.25%	11.43%	11.53%	12.07%	11.48%

City of Grosse Pointe Woods**General Governmental Revenue History****Last Ten Fiscal Years****June 30, 2025****(Unaudited)**

Fiscal Year	General Property Taxes	Inter-governmental Revenue	Licenses and Permits	Federal Financial Assistance	Charges for Services	Interest and Miscellaneous	Total Revenue
2016	13,450,544	2,649,970	825,131	-	225,434	1,077,090	18,228,169
2017	13,942,867	2,723,847	860,940	25,227	259,340	1,179,152	18,991,373
2018	14,403,290	3,167,506	362,235	13,777	699,489	1,361,480	20,007,777
2019	15,161,779	3,746,298	336,174	44,670	850,123	1,458,778	21,597,822
2020	15,996,485	3,215,563	369,566	26,750	600,775	1,001,938	21,211,077
2021	16,333,840	3,606,739	341,918	515,545	622,309	692,769	22,113,120
2022	17,562,597	3,906,575	370,999	158	722,004	729,738	23,292,071
2023	17,797,438	4,038,555	376,482	1,683,134	919,111	1,488,990	26,303,710
2024	18,999,422	4,250,655	359,351	20,000	866,483	1,799,891	26,295,802
2025	19,472,297	4,811,066	337,793	-	1,048,461	1,712,976	27,382,593

Source: City annual financial statements

City of Grosse Pointe Woods**Property Tax Levies and Collections****Last Ten Fiscal Years
June 30, 2025
(Unaudited)**

Tax Year	Year Ended June 30,	Total Levy	Current Collections (1)	Percent Collected	Delinquent Collections	Total Tax Collections	Percent of Total
							Collections to Levy
2015	2016	13,131,261	12,483,896	95.07%	647,365	13,131,261	100.00%
2016	2017	14,037,134	13,307,362	94.80%	726,581	14,033,943	99.98%
2017	2018	13,278,048	13,135,291	98.92%	238,023	13,373,314	100.72%
2018	2019	14,671,703	14,371,506	97.95%	300,251	14,671,756	100.00%
2019	2020	15,535,494	15,200,200	97.84%	335,294	15,535,494	100.00%
2020	2021	15,926,332	15,666,713	98.37%	259,619	15,926,332	100.00%
2021	2022	16,272,132	16,028,353	98.50%	243,779	16,272,132	100.00%
2022	2023	16,761,441	16,564,877	98.83%	196,564	16,761,441	100.00%
2023	2024	17,814,992	17,570,674	98.63%	244,318	17,814,992	100.00%
2024	2025	18,492,249	17,926,578	96.94%	565,671	18,492,249	100.00%

(1) Figure includes delinquent taxes turned over to Wayne County for collections on March 1 of each year.
Source: Comptroller's office

City of Grosse Pointe Woods

Tax Year	Fiscal Year	Taxable Value by Property Type			
		Residential	Commercial	Industrial	Personal Property
2015	2016	563,473,469	72,936,601	109,445	14,693,500
2016	2017	578,864,599	66,717,419	110,430	13,757,547
2017	2018	602,093,150	67,911,530	112,749	25,907,200
2018	2019	628,785,679	68,566,360	115,454	25,084,400
2019	2020	650,171,495	71,772,973	117,647	24,344,600
2020	2021	671,520,874	72,674,633	118,400	22,827,600
2021	2022	707,733,272	76,210,252	118,900	23,034,670
2022	2023	758,306,425	79,861,111	117,700	22,991,700
2023	2024	814,356,420	83,749,759	116,900	22,396,100
2024	2025	853,000,575	86,330,195	118,000	21,542,400

Note: Under Michigan law, the revenue base is referred to as "Taxable Value". This amount represents Assessed value (50% of true cash value), limited for each property by the lower of 5% or inflation.

Taxes levied in a particular "tax year" become revenue of the subsequent fiscal year

Source: Comptroller's office

Taxable Value and Estimated Actual Value of Taxable Property

June 30, 2025
(Unaudited)

Total Value	Tax Rate (mills)	State Equalized Value	Estimated Actual Value	Taxable Value as a Percentage of Actual
651,213,015	21.5685	793,579,200	1,587,158,400	41.03%
659,449,995	20.0671	842,847,660	1,685,695,320	39.12%
696,024,629	20.3936	870,068,002	1,740,136,004	40.00%
722,551,893	21.5214	950,311,765	1,900,623,530	38.02%
746,406,715	21.3551	1,004,650,469	2,009,300,938	37.15%
767,141,507	21.8829	1,036,351,089	2,072,702,178	37.01%
807,097,094	21.4272	1,081,703,586	2,163,407,172	37.31%
861,276,936	21.3037	1,179,535,598	2,359,071,196	36.51%
920,619,179	20.7326	1,282,697,845	2,565,395,690	35.89%
960,991,170	19.7908	1,350,370,595	2,700,741,190	35.58%

City of Grosse Pointe Woods

Tax Year	Millage Rates - Direct City Taxes (1)								Overlapping Taxes
	General Operating	Voted EMS	Voted Park Bond	Voted Road Bond	Statutory Solid Waste	Ch 20/21 Milk River Drain	Senior Services	Total Direct Taxes	County
2016	13.8925	-	-	1.5000	2.0251	4.1509	-	21.5685	9.1220
2017	13.9732	-	-	1.5300	2.0251	2.6070	-	20.1353	9.1220
2018	13.6843	-	-	1.5000	2.6023	3.3250	-	21.1116	9.1220
2019	13.4990	-	-	1.5000	2.5674	3.9550	-	21.5214	9.1211
2020	13.3568	-	-	1.5000	2.5406	3.9550	-	21.3524	9.1211
2021	13.1944	-	-	1.5000	2.5099	4.6786	-	21.8829	9.0972
2022	12.9888	-	-	1.2761	2.4711	4.6912	-	21.4272	9.0655
2023	12.9849	-	-	1.5000	2.4711	4.3477	-	21.3037	9.0655
2024	12.8394	-	-	1.3815	2.4440	4.0677	-	20.7326	9.0351
2025	12.6966	-	-	0.4000	2.4171	3.9310	0.3461	19.7908	8.9844

(1) Includes general operating, public safety, recreation, and culture

(2) Previously termed homestead and nonhomestead

Source: Comptroller's office

Direct and Overlapping Property Tax Rates

**June 30, 2025
(Unaudited)**

Overlapping Taxes						Total Tax Rate (2)	
H.C.M.A.	Community College	Grosse Pointe Library	Intermediate School District	School District Principal	School District Nonprincipal	Principal	Nonprincipal
0.2146	3.2408	2.0613	5.4643	15.3770	27.3955	55.0485	67.0670
0.2141	3.2408	2.2186	5.4643	15.3770	27.3955	31.1500	31.1500
0.2129	3.2408	2.1925	5.4643	14.7127	26.7127	55.0616	66.7441
0.2117	3.2408	2.1707	5.4643	15.5975	27.5975	57.2594	69.7706
0.2104	3.2408	2.1504	5.4643	15.9353	28.1307	57.4747	69.6701
0.2089	3.2378	2.1235	5.4643	13.0458	28.1189	55.0604	70.1335
0.2070	3.2202	2.0970	5.4275	14.4586	28.1061	55.9030	69.5505
0.2070	3.2202	2.0970	5.4275	13.8124	28.1011	55.1333	69.4220
0.2062	3.2043	2.0811	5.4092	13.6446	28.0988	54.3131	68.7673
0.2050	3.1876	2.0600	5.3800	15.6320	30.1097	55.2398	69.7175

City of Grosse Pointe Woods

Principal Property Tax Payers

**Current and Ten Years Ago
June 30, 2025
(Unaudited)**

	Taxpayer	2025 Taxable Value	Percentage of Total	2016 Taxable Value	Percentage of Total
1	DRSN Real Estate GP LLC	\$ 16,534,154	1.920%	19,633,700	3.174%
2	DTE Gas Co.	9,530,900	1.107%	2,567,700	0.415%
3	Health Care Reit Inc	7,397,158	0.859%	7,024,400	1.136%
4	DTE Electric	6,673,900	0.775%	3,302,800	0.534%
5	Pointe Plaza	6,106,033	0.709%	4,819,587	0.779%
6	VDG Mack Ave LLC	3,082,644	0.358%	N/A	0.000%
7	Legacy Oaks	2,267,589	0.263%	N/A	0.000%
8	Lochmoor Club	1,805,891	0.210%	1,709,266	0.276%
9	Comerica Bank	1,575,558	0.183%	1,320,813	0.214%
10	Kroger Co. of Michigan	1,522,143	0.177%	1,198,083	0.194%
11	SCI Michigan Funeral Service	1,465,600	0.170%	1,438,055	0.233%
12	ANK Enterprises Incorporated	1,380,996	0.160%	1,111,600	0.000%
	Total	\$ 59,342,566	6.890%	\$ 44,126,004	6.955%
	Total	861,276,936		618,492,730	

Source: City of Grosse Pointe Woods Assessing Department records

City of Grosse Pointe Woods

	As of June 30,			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental Activities				
GOB contract - Wayne County Drain	-	-	8,997,239	12,846,326
2015 Road Bonds Issue #1	7,072,022	6,269,575	5,467,128	4,664,681
2015 Road Bonds Issue #2	-	2,875,000	2,875,000	2,875,000
2018 Capital Improvement Bond Issue	-	-	-	2,637,508
Installment loans - Vehicles	648,813	539,586	303,927	62,096
E-One Metro 100' Aerial Apparatus	-	-	-	-
Total	7,720,835	9,684,161	17,643,294	23,085,611
Business-type Activities				
Installment purchase agreements	-	-	-	-
2010 DWRFBonds	4,436,798	4,166,798	4,051,999	3,791,999
2012 SRF Bonds	2,620,513	2,497,065	2,377,065	2,252,065
Revenue bonds	2,560,000	2,235,000	1,900,000	1,550,000
Bond premium	197,896	169,626	141,353	113,082
Total	9,815,207	9,068,489	8,470,417	7,707,146
Total debt of the government	\$ 17,536,042	\$ 18,752,650	\$ 26,113,711	\$ 30,792,757
Total Taxable Value (1)	\$ 651,213,015	\$ 659,449,995	\$ 696,024,629	\$ 723,476,987
Ratio of Total Debt to Personal Income	2.69%	2.84%	3.75%	4.26%
Total Population	16,135	16,135	16,135	16,135
Total Debt Per Capita	1,087	1,162	1,618	1,908

(1) Personal income is not available

Source: City annual financial statements; population data reported from demographics schedule

Ratios of Outstanding Debt

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

As of June 30,					
2020	2021	2022	2023	2024	2025
17,824,929	18,490,523	17,867,490	17,019,842	16,149,889	15,257,628
4,112,234	3,559,787	2,907,340	2,104,893	1,052,446	-
2,580,000	2,280,000	1,975,000	1,665,000	1,345,000	1,020,000
2,497,686	2,352,865	2,203,042	2,048,220	1,888,398	1,723,576
-	299,927	201,856	201,856	-	-
-	-	-	-	-	-
27,014,849	26,983,101	25,154,728	23,039,811	20,435,733	18,001,204
-	-	-	-	-	-
3,526,999	3,251,999	2,971,999	2,681,999	2,386,999	2,081,999
2,127,065	1,997,065	1,867,065	1,732,065	1,592,065	1,452,065
1,185,000	810,000	415,000	-	-	-
84,811	56,540	28,269	-	-	-
6,923,875	6,115,604	5,282,333	4,414,064	3,979,064	3,534,064
\$ 33,938,724	\$ 33,098,705	\$ 30,437,061	\$ 27,453,875	\$ 24,414,797	\$ 21,535,268
\$ 746,406,715	\$ 767,141,507	\$ 807,097,094	\$ 861,276,936	\$ 920,619,179	\$ 960,991,170
4.55%	4.31%	3.77%	3.19%	2.65%	2.24%
16,135	15,332	16,487	16,487	16,487	16,487
2,103	2,159	1,846	1,665	1,481	1,306

City of Grosse Pointe Woods

Pledged-revenue Coverage

June 30, 2025

(Unaudited)

Fiscal Year	Debt Service Requirements (3)						
	Gross Revenue (1)	Applicable Expenses (2)	Net Revenue	Principal	Interest	Total	Coverage
2016	7,174,578	5,003,502	2,171,076	320,000	76,851	396,851	547.08%
2017	7,789,824	4,826,771	2,963,053	325,000	74,850	399,850	741.04%
2018	8,735,644	5,072,817	3,662,827	335,000	68,250	403,250	908.33%
2019	8,186,600	5,355,540	2,831,060	350,000	59,650	409,650	691.09%
2020	7,993,080	5,344,854	2,648,226	365,000	48,925	413,925	639.78%
2021	7,803,033	4,970,717	2,832,316	375,000	35,950	410,950	689.21%
2022	7,595,174	4,693,139	2,902,035	395,000	22,525	417,525	695.06%
2023	7,970,731	4,900,105	3,070,626	415,000	8,300	423,300	725.40%
2024	7,431,682	4,594,869	2,836,813	-	-	-	n/a
2025	7,560,432	5,198,797	2,361,635	-	-	-	n/a

(1) Exclusive of nonoperating revenue

(2) Exclusive of depreciation charges and nonoperating expenditures

(3) Includes principal and interest of revenue bonds only

Source: ACFR, Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds

City of Grosse Pointe Woods

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

Fiscal Year	Population Per Federal Census		Adjusted Taxable Equalized Valuation	General Obligation Bond Outstanding	Percent Debt to Assessed Value	Debt Per Capita
2016	16,135		651,213,015	7,071,532	1.09%	438
2017	16,135	(1)	659,449,995	6,674,748	1.01%	414
2018	16,135		696,024,629	14,772,899	2.12%	916
2019	16,135	(2)	722,551,893	19,798,180	1.54%	1,227
2020	16,135	(2)	746,406,715	24,971,469	3.35%	1,548
2021	15,332	(2)	767,141,507	25,418,505	3.31%	1,658
2022	16,487		807,097,094	24,352,020	3.02%	1,477
2023	16,487		861,276,936	22,304,269	2.59%	1,353
2024	16,487		920,619,179	19,792,107	2.15%	1,200
2025	16,487		960,991,170	17,388,412	1.81%	1,055

(1) Road Bond Debt Issue #2 Added

(2) Capital Improvement Bonds

Source: Comptroller's office

City of Grosse Pointe Woods**Direct and Overlapping Governmental Activities Debt****June 30, 2025
(Unaudited)**

Governmental unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Grosse Pointe Public Library	\$ 13,310,000	25.01%	\$ 3,328,831
Grosse Pointe Public Schools	89,645,000	25.01%	22,420,215
County of Wayne Building Authority and Debt Fund	255,285,020	1.60%	4,084,560
Wayne County Community College		1.59%	-
Total overlapping debt	358,240,020		29,833,606
Direct city debt	18,001,204		18,001,204
Total direct and overlapping debt	\$ 376,241,224		\$ 47,834,810

The estimated percentage applicable is calculated by the taxable value of the City of Grosse Pointe Woods divided by the taxable value of the taxing authority's district.

Source: Municipal Advisory Council of Michigan

City of Grosse Pointe Woods

	As of June 30, 2025			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Calculation of debt limit (1):				
Taxable valuation	\$ 651,213,015	\$ 659,449,995	\$ 696,024,629	\$ 723,476,987
10 percent of equalized value	79,357,920	84,284,766	87,006,800	94,964,167
Calculation of debt subject to limit:				
Total debt	16,887,229	18,213,064	25,809,784	30,730,661
Less debt not subject to limit:				
Grosse-Gratiot Drain/Milk River Debt	-	-	8,997,239	12,846,326
2010 DWRFB Bonds	4,436,798	4,166,798	3,911,798	3,905,081
2012 SRF Bonds	2,620,513	2,497,065	2,377,065	2,252,065
Water/Sewer Revenue Bonds 2003	2,560,000	2,235,000	1,900,000	1,550,000
Net debt subject to limit	9,617,311	8,898,863	17,186,102	20,553,472
Total net debt (2)	7,269,918	9,314,201	8,623,682	10,177,189
Legal debt margin	72,088,002	74,970,565	78,383,118	84,786,978
Net debt subject to limit as percentage of debt limit	10.08%	12.42%	11.00%	12.00%

(1) The legal debt limit continues to be derived from state equalized value (SEV), not Taxable Value (TV).

(2) Amount does not include water and sewer and County contractual obligations.

Source: Comptroller's office

Legal Debt Margin

June 30, 2025

(Unaudited)

As of June 30, 2025					
<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 746,406,715	\$ 767,141,507	\$ 807,097,094	\$ 861,276,936	\$ 920,619,179	\$ 960,991,170
100,465,047	103,635,109	108,170,359	117,953,559	128,269,785	135,037,060
33,938,724	32,798,778	30,235,205	27,252,019	24,414,797	21,535,268
17,824,929	18,490,523	17,867,490	17,019,842	16,149,889	15,257,629
3,611,810	3,308,539	2,971,999	2,681,999	2,386,999	2,081,999
2,127,065	1,997,065	1,867,065	1,732,065	1,592,065	1,452,065
1,185,000	810,000	415,000	-	-	-
24,748,804	24,606,127	23,121,554	21,433,906	20,128,953	18,791,693
9,189,920	8,192,651	7,113,651	5,818,113	4,285,844	2,743,575
91,275,127	95,442,458	101,056,708	112,135,446	123,983,941	132,293,485
10.07%	8.58%	7.04%	5.19%	3.46%	2.07%

City of Grosse Pointe Woods**Demographic and Economic Statistics****June 30, 2025****(Unaudited)**

Fiscal Year	Population		Personal Income (in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate	School Enrollment
2016	16,135	(1)	(3)	93,404	45.0	5.80%	3,900
2017	16,135	(1)	(3)	95,697	45.4	5.80%	3,662
2018	15,785	(1)	(3)	95,697	45.4	5.80%	3,662
2019	15,412	(1)	(3)	95,697	45.4	5.80%	3,662
2020	15,332	(2)	(3)	97,711	45.8	3.70%	3,613
2021	15,332	(2)	(3)	104,848	45.6	5.60%	3,613
2022	16,487	(4)	(3)	111,392	45.1	5.60%	2,962
2023	16,487	(4)	(3)	115,247	45.1	5.60%	2,843
2024	16,487	(4)	(3)	125,712	45.1	5.60%	2,790
2025	16,487	(4)	(3)	129,442	43.3	6.20%	2,730

(1) US Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

(2) US Census Bureau, 2018 American Community Survey Estimates

(3) Data not available

(4) 2020 Census

Source: Comptroller's office

City of Grosse Pointe Woods

Principal Employers

June 30, 2025

(Unaudited)

	Employer	Enterprise	2025 Employees	Employer's Percentage of Total Employment	2019 Employees
1	GP Public School	School	384	24.98%	384
2	Van Elslander Center	Medical	250	16.27%	250
3	Kroger	Grocery	159	10.34%	159
4	University of Liggett	School	128	8.33%	128
5	Sunrise Assisted Living	Medical	130	8.46%	140
6	Great Lakes Cancer Mgt Specialist	Medical	103	6.70%	103
7	St. John I.T. & Desktop Support	Medical Business	100	6.51%	100
7	Lochmoor Club	Country Club	100	6.51%	100
9	City of Grosse Pointe Woods	Municipal	83	5.40%	76
10	Original Pancake House	Restaurant	50	3.25%	50
10	Gateway Pediatric Therapy	Medical	50	3.25%	N/A
	Total People Employed in City		1,537		1,490

Source: City Business License Registry

City of Grosse Pointe Woods

Full-time Government Employees (1)

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

As of June 30,

Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Percent of Total for 2024
Supervisor/Administrator	2	2	2	2	2	2	2	2	2	2	2%
Assessing	-	-	-	-	-	-	-	-	-	-	0%
Clerk's Office	3	3	3	3	3	3	3	3	3	3	4%
Treasurer's Office	4	4	4	4	4	4	4	4	4	4	5%
Municipal Court	3	3	3	3	3	3	3	3	3	3	4%
Information Systems	2	2	1	1	1	2	2	2	2	2	2%
Building	4	4	4	4	4	4	5	0	0	0	0%
Parks and Recreation	2	2	2	2	2	2	2	2	2	3	4%
Public Safety	34	34	35	32	36	36	35	38	39	40	48%
Public Works	23	24	22	25	25	25	25	25	25	26	31%
Total	77	78	76	76	80	81	81	79	80	83	100%
	(1)	(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

(1) Full-time employees reported only; data is not available for equivalent part-time positions.

(2) Public Works vacancy in the process of being filled June 30, 2018.

(3) Public Safety vacancies (2) filled post June 30, 2019

(4) Information Systems position added

(5) Building Department position added

(6) Building Department outsourced

(6) Public Safety added (1) dispatcher

(6) Public Safety (1) PSO vacancy filled

(6) Public Safety added (1) Code Enforcement Officer from Building Department

(7) Public Safety (1) PSO vacancy filled

(8) Public Safety (1) PSO hired for future retirement vacancy

(8) Public Works (1) position added

Source: City personnel records

City of Grosse Pointe Woods

Function/ Program	As of June 30, 2025			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Public safety (calendar year Jan 1 - Dec 31):				
Annual Calls for Service	10,964	11,902	11,411	9,828
Police physical arrests	309	326	177	130
Police traffic violations	1,541	2,724	2,569	1,461
Fire runs	199	282	219	243
Fire actual fires	25	29	14	11
Fire basic ambulance runs	541	544	430	582
Fire Advance Life Support ambulance runs	536	566	828	888
Fire inspections	14	11	8	17
Parking Meter Violations	6,821	7,164	7,263	7,674
Parks and recreation (estimated):				
Recreation programs - Lake Front Park	217	217	195	217
Community center programs	59	59	75	59
Water:				
New connections (calendar year Jan 1 - Dec 31)	2	9	-	3
Water main breaks	34	23	18	31
Total consumption (billed to customers - HCF) - FY	653,545	653,901	731,328	721,131

(1) Information not applicable, as function reports operating indicators on a calendar year

Source: City Departmental Operational Reports

Operating Indicators

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

As of June 30, 2025

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
8,191	7,924	8294	9,779	9,497	(1)
66	69	30	60	61	(1)
1,273	958	1215	2,720	2,289	(1)
284	249	161	220	243	(1)
24	21	20	19	11	(1)
576	523	574	171	748	(1)
820	784	400	659	106	(1)
10	16	21	18	13	(1)
5,101	5,456	5348	6,681	6,880	(1)
3	146	149	145	142	(1)
30	82	58	61	56	(1)
1	2	1	1	-	(1)
17	17	30	16	17	(1)
666,821	611,777	655,752	656,297	576,399	548,967

City of Grosse Pointe Woods

Capital Asset Statistics

Last Ten Fiscal Years

June 30, 2025

(Unaudited)

Function/Program	As of June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	8	8	8	8	8	8	8	8	8	8
Fire trucks	3	3	3	3	3	3	2	2	2	2
Ambulances	1	1	1	1	-	-	-	-	-	-
Parks and recreation:										
Acreage	92	92	92	92	92	92	92	92	92	92
Playgrounds	5	5	5	5	5	5	5	5	5	5
Soccer fields	2	2	2	2	2	2	2	2	2	2
Baseball/Softball diamonds	5	5	5	5	5	5	5	5	5	5
Water:										
Mains (miles)	63	63	63	63	63	63	68	68	68	68
Fire hydrants	608	608	608	608	608	608	605	605	605	605
Sewer - Miles of sanitary sewers	78	78	78	78	78	78	95	95	95	95

Source: Departmental annual reports

<u>Fiscal Year</u>	<u>Modified Accrual and Accrual Basis of Accounting</u>
2016	1,394,687
2017	1,389,170
2018	1,599,713
2019	1,670,593
2020	1,640,435
2021	1,840,319
2022	2,027,099
2023	2,052,736
2024	2,126,956
2025	2,121,208

Source: Comptroller's office

City of Grosse Pointe Woods**Gas and Weight Taxes****Last Ten Fiscal Years****June 30, 2025****(Unaudited)**

Fiscal year	Type of Street		Total
	Major	Local	Gas and Weight Tax (Act 51) Receipts
2016	697,972	433,599	1,131,571
2017	802,672	364,938	1,167,610
2018	961,831	394,264	1,356,095
2019	1,038,109	456,650	1,494,759
2020	1,111,874	452,402	1,564,276
2021	1,193,060	524,688	1,717,748
2022	1,277,672	559,615	1,837,288
2023	1,314,394	536,585	1,850,979
2024	1,347,306	550,453	1,897,758
2025	1,410,473	576,520	1,986,993

Source: Comptroller's office

City of Grosse Pointe Woods

Labor Agreements

June 30, 2025

(Unaudited)

Bargaining Unit	Expiration Date	Number of Employees at June 30, 2025
FRATERNAL ORDER OF POLICE LABOR COUNCIL Represents Public Safety Officers	6/30/2026	21
LEGISLATIVE LABOR FUND Represents Public Safety Sergeants and Lieutenants	6/30/2027	9
FRATERNAL ORDER OF POLICE LABOR COUNCIL Represents all Communications Dispatchers	6/30/2026	4
Technical, Professional, and Office Workers Assn of MI Represents clerical, public works employees, building, and ordinance officers	6/30/2026	27
Nonunion Employees (Full-time)		
City Administrator	N/A	1
Assistant City Administrator	N/A	1
City Assessor	N/A	0
Treasurer/Comptroller	N/A	1
Deputy Treasurer/Comptroller	N/A	1
Water Billing Specialist	N/A	1
City Clerk	N/A	1
Public Safety Director	N/A	1
Court Clerk	N/A	1
Deputy Court Clerk	N/A	1
Information Technology Manager	N/A	1
System Administrator	N/A	1
Building Official	N/A	0
Property Maintenance Inspector	N/A	0
Director of Public Works	N/A	1
Assistant Director of PW	N/A	1
Foreman	N/A	1
Director of Parks and Rec	N/A	1
Confidential Administrative Assistant	N/A	4

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Source: Comptroller's office

City of Grosse Pointe Woods**Water and Sewer Customers and Consumption****June 30, 2025****(Unaudited)**

User Type	Number of Meters	Water Consumption Volume (100 cubic feet)	Percentage of Consumption
Residential	6,562	479,369	87.32%
Commercial	282	50,730	9.24%
Churches, schools, and government	32	18,868	3.44%
Total	6,876	548,967	100%

Source: Comptroller's office

City of Grosse Pointe Woods

Historical Net Earnings, Cash Flow, and Debt Service Coverage

June 30, 2025

(Unaudited)

Fiscal Year	Operating Expense	Operating Expenses Exclusive of Depreciation	Net Operating Income	Other Nonoperating Income (1)	Annual Income Available for Debt Service	Annual Revenue Debt Service Requirements	Annual Coverage
2016	5,805,365	5,003,502	1,369,213	86,421	1,455,634	396,851	3.67%
2017	5,631,186	4,826,771	2,158,639	74,058	2,232,697	399,850	5.58%
2018	5,885,978	5,072,817	2,849,666	156,326	3,005,992	403,250	7.45%
2019	6,197,856	5,355,540	1,988,744	260,554	2,249,298	409,650	5.49%
2020	6,224,296	5,344,854	1,768,784	248,323	2,017,107	410,950	4.91%
2021	5,878,466	4,970,717	1,924,567	70,377	1,994,944	417,525	4.78%
2022	6,014,247	5,068,032	1,580,927	75,402	1,656,329	423,300	3.91%
2023	5,854,782	4,900,105	2,115,949	291,348	2,407,297	-	n/a
2024	5,682,342	4,594,869	1,749,339	570,571	2,319,910	-	n/a
2025	6,254,387	5,198,797	1,306,045	484,996	1,791,041	-	n/a

(1) Nonoperating income except connection fees net of nonoperating expenses other than interest expense

Source: ACFR - Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds

City of Grosse Pointe Woods**Water Usage and Revenue of the Largest Customers****June 30, 2025
(Unaudited)**

	Customer	Usage in Dollars	Volume of Water Used (in 100 cubic feet)
1	St John Providence	\$44,632.14	12,502
2	GP Board of Education	\$25,864.65	7,245
3	University of Liggett	\$24,458.07	6,851
4	The Rivers	\$21,544.95	6,035
5	Shore Pointe Condos	\$15,690.15	4,395
6	Sunrise	\$15,454.53	4,329
7	Lochmoor Club	\$14,736.96	4,128
8	Original Pancake House	\$8,553.72	2,396
9	Ank Enterprises	\$8,525.16	2,388
10	Berskshires Condo Assoc	\$6,804.42	1,906
11	Pointe Plaza Ltd	\$5,822.67	1,631
12	Star of the Sea	\$5,230.05	1,465
13	Kroger Utilities	\$3,652.11	1,023
14	Blake, Anne	\$2,852.43	799
15	Barbieri-Kolinski, Ann	\$2,656.08	744

Source: City of Grosse Pointe Woods Finance

City of Grosse Pointe Woods**Metered Water Rates****June 30, 2025****(Unaudited)**

Meter Size	Residential	Commercial(1)
5/8"	\$ 45.67	\$ 45.67
3/4"	45.67	45.67
1"	100.47	100.47
1 1/2"	182.68	182.68
2"	287.72	287.72
3"	657.65	657.65
4"	977.34	977.34
6"	1,845.07	1,845.07
8"	2,877.21	2,877.21
10"	4,388.89	4,388.89
Billing Charge	2.08	2.08
Water Rate per 100 cubic feet used	3.57	3.57
Sewer Rate per 100 cubic feet used	2.60	2.60

(1) Commercial rate includes churches, schools, and government

Source: Comptroller's office

City of Grosse Pointe Woods

State Equalized Value

	By Class				
	2025	2024	2023	2022	2021
Real property	\$ 1,328,828,195	\$ 1,260,301,745	\$ 1,156,543,998	\$ 1,058,668,916	\$ 1,013,523,489
Personal property	21,542,400	22,396,100	22,991,700	23,034,670	22,827,600
Total	\$ 1,350,370,595	\$ 1,282,697,845	\$ 1,179,535,698	\$ 1,081,703,586	\$ 1,036,351,089

	By Use				
	2025	2024	2023	2022	2021
Residential	\$ 1,234,604,195	\$ 1,167,072,645	\$ 1,067,406,498	\$ 972,004,716	\$ 930,527,789
Commercial	94,106,000	93,112,200	89,019,700	86,545,300	82,877,300
Industrial	118,000	116,900	117,700	118,900	118,400
Personal property	21,542,400	22,396,100	22,991,700	23,034,670	22,827,600
Total	\$ 1,350,370,595	\$ 1,282,697,845	\$ 1,179,535,598	\$ 1,081,703,586	\$ 1,036,351,089

Taxable Value

	By Class				
	2025	2024	2023	2022	2021
Real property	\$ 939,448,770	\$ 898,223,079	\$ 838,285,236	\$ 784,062,424	\$ 744,313,907
Personal property	21,542,400	22,396,100	22,991,700	23,034,670	22,827,600
Total	\$ 960,991,170	\$ 920,619,179	\$ 861,276,936	\$ 807,097,094	\$ 767,141,507

	By Use				
	2025	2024	2023	2022	2021
Residential	\$ 853,000,575	\$ 814,356,420	\$ 758,306,425	\$ 707,733,272	\$ 671,520,874
Commercial	86,330,195	83,749,759	79,861,111	76,210,252	72,674,633
Industrial	118,000	116,900	117,700	118,900	118,400
Personal property	21,542,400	22,396,100	22,991,700	23,034,670	22,827,600
Total	\$ 960,991,170	\$ 920,619,179	\$ 861,276,936	\$ 807,097,094	\$ 767,141,507

Source: Comptroller's office

November 7, 2025

To the Honorable Mayor and Members
of the City Council
City of Grosse Pointe Woods, Municipal Court

We have audited the financial statements of the City of Grosse Pointe Woods, Municipal Court (the "Court") as of and for the year ended June 30, 2025 and have issued our report thereon dated November 5, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 2, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Court. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on September 4, 2025.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Court are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the Court during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Court, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Court's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the Court's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Honorable Mayor and Members
of the City Council
City of Grosse Pointe Woods, Municipal Court

November 7, 2025

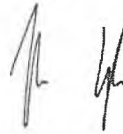
This information is intended solely for the use of the honorable mayor, the members of the City Council, and management of the Court and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

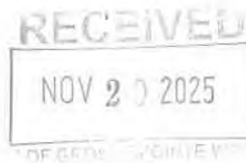
Plante & Moran, PLLC

A handwritten signature in black ink, appearing to read "W. Brickey", written in a cursive style.

William E. Brickey
Partner

A handwritten signature in black ink, appearing to read "J. Yde", written in a cursive style.

Joshua L. Yde
Principal



City of Grosse Pointe Woods, Municipal Court

(a component unit of the City of Grosse Pointe Woods, Michigan)

**Financial Report
with Supplementary Information
June 30, 2025**

City of Grosse Pointe Woods, Municipal Court

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Independent Auditor's Report

To the Honorable Mayor and Members
of the City Council
City of Grosse Pointe Woods, Municipal Court

Opinions

We have audited the financial statements of the bond account/governmental activities and fiduciary activities of the City of Grosse Pointe Woods, Municipal Court (the "Court"), a component unit of the City of Grosse Pointe Woods, Michigan, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the bond account/governmental activities and fiduciary activities of the Court as of June 30, 2025 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Court and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Honorable Mayor and Members
of the City Council
City of Grosse Pointe Woods, Municipal Court

In performing an audit in accordance with GAAS, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Plante & Moran, PLLC

November 7, 2025

City of Grosse Pointe Woods, Municipal Court

Management's Discussion and Analysis

Our discussion and analysis of the City of Grosse Pointe Woods, Municipal Court's (the "Court") financial performance provides an overview of the Court's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the Court's financial statements.

Using This Financial Report

This financial report represents the activities of the funds of the Court during the year. The funds are custodial in nature. Therefore, the activities are limited to collection of amounts that are subsequently returned or paid to third parties. The bond account holds the bonds that have not yet been remitted to the third parties, and the general account collects the fines and fees and remits them to other governmental units.

The Court as a Whole

General Account

For the year ended June 30, 2025, the Court collected fines and fees of \$415,790, of which \$381,684 was remitted to the City of Grosse Pointe Woods and \$34,106 was remitted to the State of Michigan and Wayne County, Michigan. Total fines and fees collected decreased by \$77,764 from the prior year.

Bond Account

At June 30, 2025 and 2024, the Court had \$1,664 and \$445, respectively, of cash to refund outstanding bonds. During the year ended June 30, 2025, the Court collected and distributed \$1,450 in forfeitures. There were no significant changes in court operations during the year.

Contacting the Court's Management

This financial report is intended to provide our citizens and customers with a general overview of the Court's activities and to show the Court's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Court directly.

City of Grosse Pointe Woods, Municipal Court

Statement of Net Position/Governmental Fund Balance Sheet

June 30, 2025

	<u>Bond Account</u>
Assets - Cash	\$ 1,664
Liabilities - Returnable bonds	\$ 1,664
Fund Balance/Net Position	-
Total liabilities and fund balance/net position	\$ 1,664

City of Grosse Pointe Woods, Municipal Court**Statement of Activities/Statement of Revenue, Expenditures, and Changes in
Fund Balance****Year Ended June 30, 2025**

	<u>Bond Account</u>
Revenue - Bond receipts	\$ 1,450
Expenditures - Bond forfeitures	<u>1,450</u>
Net Change in Fund Balance	-
Fund Balance/Net Position - Beginning of year	<u>-</u>
Fund Balance/Net Position - End of year	<u><u>\$ -</u></u>

City of Grosse Pointe Woods, Municipal Court

Statement of Fiduciary Net Position

	June 30, 2025
	<u>Custodial Fund - General Account</u>
Assets - Cash	\$ -
Liabilities - Due to other governmental units	-
Net Position	<u><u>\$ -</u></u>

City of Grosse Pointe Woods, Municipal Court

Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2025

	<u>Custodial Fund - General Account</u>
Additions - Fines and fees collected	\$ 415,790
Deductions	
Transfers to the State of Michigan	33,196
Transfers to Wayne County, Michigan	910
Transfers to the City of Grosse Pointe Woods, Michigan	<u>381,684</u>
Total deductions	<u>415,790</u>
Net Increase (Decrease) in Fiduciary Net Position	-
Net Position - Beginning of year	<u>-</u>
Net Position - End of year	<u><u>\$ -</u></u>

Note 1 - Significant Accounting Policies

The following is a summary of the significant accounting policies used by the City of Grosse Pointe Woods, Municipal Court (the "Court"):

Reporting Entity

The City of Grosse Pointe Woods, Municipal Court is governed by an elected judge.

The Court is a component unit of the City of Grosse Pointe Woods, Michigan (the "City") and is included in the basic financial statements of the City of Grosse Pointe Woods, Michigan at June 30, 2025.

The operations of the Court are included as a separate activity in the General Fund of the City of Grosse Pointe Woods, Michigan.

As required by accounting principles generally accepted in the United States of America, these financial statements present the Court. The accompanying basic financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. The Court is responsible for traffic and moving violations, certain civil matters, and misdemeanors.

Accounting and Reporting Principles

The Court follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the cash flows.

In the case of the bond account, there are no differences between the two perspectives; therefore, all activity is reported within a single column.

Separate financial statements are provided for fiduciary funds, and they are excluded from the governmental activities statements.

Basis of Accounting

The governmental fund uses the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the Court has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

June 30, 2025

Note 1 - Significant Accounting Policies (Continued)

Governmental Fund

Governmental funds include all activities that provide general governmental services that are not business-type activities. The only governmental fund is the Court's bond account. The bond account receives and holds bond money from defendants as a promise to appear on an appointed court date, as well as restitution amounts paid by defendants. After the court date, the moneys are applied to fines and costs, bond costs, forfeitures, restitutions, and refunds, as appropriate. All operating costs related to the Court are paid by the City of Grosse Pointe Woods, Michigan.

Fiduciary Fund

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Court's programs. Activities that are reported as fiduciary include the custodial fund, which is used to record the shares of fines and fees collected and remitted to the State of Michigan; Wayne County, Michigan; and the City of Grosse Pointe Woods, Michigan.

Specific Balances and Transactions

Cash and Bank Deposits

Cash includes cash on hand and demand deposits.

Note 2 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Court has designated one bank for the deposit of its funds. The investment policy adopted by the City of Grosse Pointe Woods, Michigan in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Court's deposits and investments are in accordance with statutory authority.

The Court's cash and investments are subject to one type of risk, which is examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. At year end, the Court had no uninsured or uncollateralized deposits.

Note 3 - Court Operations

All of the costs related to the operations of the Court are budgeted items of the City of Grosse Pointe Woods, Michigan's General Fund, and, accordingly, such costs are paid by the City's General Fund. The Court's personnel are considered to be employees of the City, and, as such, they participate in the City's pension and health care plans. The wage and fringe benefit costs for the Court's personnel are budgeted line items of the City.

June 30, 2025

Note 4 - Risk Management

The Court is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Court, through the City of Grosse Pointe Woods, Michigan, has purchased commercial general liability insurance for claims relating to property loss claims, torts, and errors and omissions. The City of Grosse Pointe Woods, Michigan is self-insured for medical claims with other communities. Under the workers' compensation program and medical program, the City is held liable for the first \$400,000 and \$25,000, respectively, of any occurrence. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.



CITY OF GROSSE POINTE WOODS

MEMORANDUM

Date: November 25, 2025

To: Mayor and City Council

From: Susan Como, Assistant City Manager 

Subject: 2026 Commission Appreciation Reception

Annually, the City of Grosse Pointe Woods hosts the Commission Appreciation Reception honoring various Commission, Committee and Board Members who volunteer within the City of Grosse Pointe Woods. This year, the event will be held at Lochmoor Club on February 6, 2026.

It is my recommendation that City Council authorize the City Manager to sign any contracts in an amount to not to exceed \$20,000. This is a budgeted item in the 25/26 FY budget, account #101-101-881.000, in the amount of \$20,000.



CITY OF GROSSE POINTE WOODS DEPARTMENT OF PUBLIC SAFETY

Date: November 24, 2025

To: Frank Schulte. City Administrator

From: John G. Kosanke, Director of Public Safety

Subject: **Purchase of Public Safety K9 Vehicle and Equipment- Budget Amendment**

I am requesting that the City approve a purchase of a new vehicle and equipment which will meet the specifications and needs of our new K9 unit.

We would like to purchase a new 2024 Chevrolet Silverado (4-wheel-drive crew cab police package) which is available at significant savings of \$10,000.00 over buying a 2025 Chevrolet Tahoe. The Silverado is a suitable vehicle for our needs.

A quote from Berger Chevrolet, Inc. (2025 Chevrolet Tahoe 4wd police package), based on the State of Michigan MIDeal contract #24000000119, has been received for the price of \$46,838.00.

In addition to the purchase of the Silverado, a vendor has been secured for the equipment and build-out. Canfield Equipment in Warren continues to be the chosen vendor for this work due to its workmanship, location, and price. The quote from Canfield includes items which are specific for K9 use such as a kennel and accessories. The graphics for the vehicle will be done by Majik Graphics in Clinton Township, a vendor which provides a lifetime guarantee on their work and has provided excellent service to us in the past.

Additional equipment is also required for necessary items such as an in-car computer, modem and antenna, radio system, and a Getac video system. These items will be purchased from Dell, CDW-G, Motorola, and Midwest Public Safety, all of which are vendors we have established relationships with.

RECEIVED

NOV 25 2025

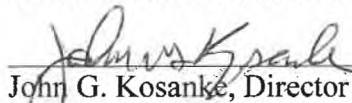
**CITY OF GROSSE POINTE WOODS
CLERK'S DEPARTMENT**

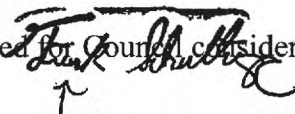
The list of vendors is as follows:

Berger Chevrolet	Canfield Equipment	CDW-G	Dell	Majik Graphics	Midwest Public Safety	Motorola	Totals
2024 Chevrolet Silverado 4-wheel drive	Furnish & install equipment	Modem, antenna, & in-car printer & HAVIS docking system for MDC	MDC	application of graphics	Getac in-car video system	APX6500 remote mount mobile radio	
36,000 miles/ 36-month warranty 60,000 miles/ 60-month drivetrain warranty	(includes K9 accessories)						
\$46,838.00	\$37,405.83	\$3,261.94	\$2,350.99	\$315.00	\$4,980.04	\$7,002.60	\$102,154.40

The purchase of the new vehicles and build-out are not budgeted items in the 2025/2026 fiscal year as the addition of a K9 Unit for our department was not approved at the time the budget was created. The requested funds will be reimbursed to the City through fund-raising efforts by the Grosse Pointe Animal Adoption Society, the Grosse Pointe Woods Foundation and donations from local businesses.

To proceed with this purchase, I am recommending that City Council approve a Budget Amendment to account **661-000-674.400 (K9 Donations)** to offset the expense in account **661-901-977.350 K9 Equipment** for the attached contractors' quotes with an additional contingency in the amount of \$1,000.00 for amount not to exceed **\$103,154.40**. I do not believe that any further benefit will accrue to the City by seeking further bids.



John G. Kosanke, Director of Public Safety

Approved for Council consideration.


Frank Schulte, City Administrator

11/25/25
Date

Fund Certification:
Account numbers have been verified as presented.


Steven Schmidt, Comptroller/ Treasurer

11/25/25
Date

BID PER ENCLOSED SPECIFICATIONS

Cost per vehicle \$46,838.00

Number of units 1

\$46,838.00

Vehicle Description:

Year 2024

Make Chevrolet

Model 1500 Silverado 4wd
crew cab police package

Vendor:

Berger Chevrolet Inc.

Address 2525 28th Street S.E.

Grand Rapids, MI 49512

Phone (616) 575-9629

Fax (616) 988-9178

Bid Prepared For :

Grosse Pointe Woods

Price includes title fee and delivery. Price based on
Municipal discount in the State of Michigan.

Signature *Robert Evans*

Printed Signature Robert M. Evans

Date 10/14/2025



Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (Complete)

Selected Model and Options

MODEL

CODE	MODEL
CK10543	2024 Chevrolet Silverado 1500 4WD Crew Cab 147" Work Truck

COLORS

CODE	DESCRIPTION
GBA	Black

OPTIONS ([†] Denotes a Custom Equipment Option)

CODE	DESCRIPTION
___	Option/package discount (Requires (L3B) TurboMax engine or (PEB) WT Value Package.) *DISCOUNT*
001 [†]	side running boards [†]
1WT	Work Truck Preferred Equipment Group includes standard equipment
5J1	Calibration, keyless remote panic button exterior lights/horn disable (Requires C*10*43 model and included and only available with (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
5J3	Calibration, Surveillance Mode Interior & Exterior Lighting Calibration to disable interior & exterior automatic lighting. Feature is activated by adding wire connection to the BCM by customer/upfitter. (Requires C*10*43 model and included and only available with (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
5J9	Calibration, Taillamp Flasher, Red/White Calibration flashes back-up (white) and brake (red) lamps alternately when activated. (Requires C*10*43 model. Included and only available with (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
5LO	Calibration, Taillamp Flasher, Red/Red Calibration flashes back-up (red) and brake (red) lamps alternately when activated. (Requires C*10*43 model. Included and only available with (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
5T5	Seats, Front cloth and second row vinyl (Requires C*10*43 model and (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
6E2	Key, common All keys are coded alike. Not compatible with Tahoe or prior years Silverados equipped with SEO 6E2 (Requires C*10*43 model, (5W4) Special Service Vehicle or (9C1) Police Pursuit Package, (SAF) spare tire lock, (UTQ) Alarm, Horn Content Theft Deterrent, Disabled and Government type order.)
6J3	Wiring, Provisions for grille lamps and siren speakers (Requires (5W4) Special Services Package or (9C1) Police Pursuit Package, Silao Production and (GEZ) Kerr Industries ship thru.)
6J7	Flasher System Headlamp and taillamp, DRL compatible with control wire (Requires C*10*43 model. Included and only available with (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
6N5	Inoperative rear windows (Requires C*10*43 model and (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)

At the user's request, prices for this vehicle have been formulated on the basis of Initial Pricing for the vehicle, however GM cannot guarantee that Initial Pricing is available. This document contains information considered Confidential between GM and its Clients uniquely. The information provided is not intended for public disclosure. Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided.
Data Version: 26720. Data Updated: Oct 13, 2025 6:44:00 PM PDT.



Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

OPTIONS

(† Denotes a Custom Equipment Option)

CODE	DESCRIPTION
6N6	Door locks and handles Inside rear doors inoperative (doors can only be opened from outside) (Requires (5W4) Special Services Package or (9C1) Police Pursuit Package, Silao Production and (GEZ) Kerr Industries ship thru.)
7X7	Spotlamps, Left and right-hand pillar mounted, Halogen (Requires (5W4) Special Services Package or (9C1) Police Pursuit Package, Silao Production and (GEZ) Kerr Industries ship thru. Not available with any other SEO spotlamps.)
9C1	Police Pursuit Package includes (K47) high-capacity air filter, (KW5) 220-amp alternator, (K14) 120-volt power outlet, (KC9) 120-volt bed-mounted power outlet, (J55) Heavy Duty Brakes, (PXT) 20" Black painted steel wheels, (RNQ) 20" Black painted steel spare wheel, (QAE) 275/60R20SL all-terrain, blackwall tires, (RMW) 275/60R20 all-terrain, blackwall spare tire, (VZ2) speedometer calibration, (JHD) Hill Descent Control, (5J1) Calibration, keyless remote panic button exterior lights/horn disable, (NZZ) skid plates, (G80) auto-locking differential, (K34) cruise control, (NQH) 2-speed transfer case, (5J3) calibration and surveillance mode interior & exterior lighting, (6J7) headlamp and taillamp flasher system, (5LO) red/red taillamp flasher calibration and (5J9) red/white taillamp flasher calibration (Requires (Z71) Z71 Off-Road Package or (Z7X) Suspension Package. Requires CK10543 4WD Crew Cab Short Bed, (L84) 5.3L EcoTec3 V8 engine and either (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package. Not available with (5W4) Special Service Package or (9B9) Governor, electronic speed sensor set to 70 MPH.
9G8	Headlamps, daytime running lamps and automatic headlamp control delete (Requires C*10*43 model and (5W4) Special Service Vehicle or (9C1) Police Pursuit Package.)
9M4	Decal and name plate delete, tailgate (Not available with SEO (8F2) ornamentation delete or (ZW9) pickup bed delete.)
9R1	Decal delete, Pickup bed (Requires 4WD models only. Not available with SEO (8F2) ornamentation delete or (ZW9) pickup bed delete.)
AKO	Glass, deep-tinted (Included with (PCV) WT Convenience Package.)
AMF	Remote Keyless Entry Package Includes 4 additional transmitters, NOTE: programming of remotes is at customer's expense. Programming remotes is not a warranty expense. (Requires Crew Cab C*10*43 model.)
AZ3	Seats, front 40/20/40 split-bench with covered armrest storage and under-seat storage (lockable) (STD)
C49	Defogger, rear-window electric (Included with (PCV) WT Convenience Package.)
C5Y	GVWR, 7100 lbs. (3221 kg) (Requires Crew Cab 4WD model with (L84) 5.3L EcoTec3 V8 engine.)
CTT	Hitch Guidance dynamic single line to aid in trailer alignment for hitching (Included and only available with (Z82) Trailing Package.)
DLF	Mirrors, outside heated power-adjustable (Standard on Regular Cab models. Included and only available with (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package on Crew Cab and Double Cab models. When (PQA) WT Safety Package is ordered, includes (DP6) high gloss Black mirror caps.)
FE9	Emissions, Federal requirements
G80	Auto-locking rear differential (Required with (L84) 5.3L EcoTec3 V8 engine when (Z82) Trailing Package is ordered. Included with (Z71) Z71 Off-Road Package or (9C1) Police Pursuit Package.)
GBA	Black

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Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

OPTIONS

(† Denotes a Custom Equipment Option)

CODE	DESCRIPTION
GU5	Rear axle, 3.23 ratio (Included and only available with (L84) 5.3L EcoTec3 V8 engine.)
H1T	Jet Black, Cloth seat trim
IOR	Audio system, Chevrolet Infotainment 3 system 7" diagonal HD color touchscreen, AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)
J55	Brakes, Heavy-Duty 4-wheel antilock, 4-wheel disc (Included and only available with (9C1) Police Pursuit Package.)
JHD	Hill Descent Control (Included and only available with (Z71) Z71 Off-Road Package or (9C1) Police Pursuit Package.)
K34	Cruise control, electronic with set and resume speed, steering wheel-mounted (Included with (ZLQ) WT Fleet Convenience Package, (PCV) WT Convenience Package or (9C1) Police Pursuit Package. Upgradeable to (KSG) Adaptive Cruise Control.)
K47	Air filter, heavy-duty (Included and only available with (BAQ) Work Truck Package, (Z71) Z71 Off-Road Package, (VYU) Snow Plow Prep Package, (5W4) Special Service Package or (9C1) Police Pursuit Package. Available free flow as a SEO.)
KC4	Cooling, external engine oil cooler (Included and only available with V8 engines.)
KC9	Power outlet, bed mounted, 120-volt (400 watts shared with (KI4) interior power outlet) (Included and only available with (KI4) Power outlet. Not available with (ZW9) pickup bed delete.)
KI4	Power outlet, interior power outlet, 120-volt (400 watts shared with (KC9) bed mounted power outlet) (Requires (QT5) EZ Lift power lock and release tailgate. Included with (5W4) Special Service Package and (9C1) Police Pursuit Package. Includes (UBI) USB ports on Crew and Double Cab models only.)
KNP	Cooling, auxiliary external transmission oil cooler (Included and only available with V8 engines.)
L84	Engine, 5.3L EcoTec3 V8 (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 Nm] @ 4100 rpm); featuring available Dynamic Fuel Management that enables the engine to operate in 17 different patterns between 2 and 8 cylinders, depending on demand, to optimize power delivery and efficiency (Requires (G80) auto-locking differential on CC10543 Crew Cab models. Not available with C*10703 Regular Cab model.)
MI2	Transmission, 10-speed automatic, electronically controlled with overdrive and tow/haul mode. Includes Cruise Grade Braking and Powertrain Grade Braking (Included and only available with (9C1) Police Pursuit Package, (5W4) Special Services Package or (FHS) E85 FlexFuel capability.)
N06	Steering column lock, electrical
NQH	Transfer case, two-speed electronic Autotrac with push button control (4WD models only) (Included and only available with (Z71) Z71 Off-Road Package or (9C1) Police Pursuit Package. Free flow requires Regular Cab model.)
NZZ	Skid Plates (Included with (BAQ) Work Truck Package, (Z71) Z71 Off-Road Package, (VYU) Snow Plow Prep Package or (9C1) Police Pursuit Package.)

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Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

OPTIONS

(† Denotes a Custom Equipment Option)

CODE	DESCRIPTION
PCV	WT Convenience Package includes (AKO) tinted windows, (C49) rear-window defogger, (K34) cruise control and (DLF) power mirrors (Upgradeable to (DPO) trailer mirrors and includes (DD8) auto dimming rearview mirror.)
PEB	WT Value Package includes (PCV) WT Convenience Package and (Z82) Trailering Package (Not available with (ZLQ) WT Fleet Convenience Package or (ZW9) pickup bed delete.) *GROSS*
PXT	Wheels, 20" x 9" (50.8 cm x 22.9 cm) Black painted steel (Included and only available with (9C1) Police Pursuit Package.)
QAE	Tires, 275/60R20SL all-terrain, blackwall (Included and only available with (9C1) Police Pursuit Package.)
QT5	Tailgate, gate function manual with EZ Lift includes power lock and release
RMW	Tire, spare 275/60R20 all-terrain, blackwall (Included and only available with (9C1) Police Pursuit Package.)
RNQ	Wheel, full-size spare, matching 20" (50.8 cm) steel wheel without center cap (Included and only available with (9C1) Police Pursuit Package.)
UBI	USB ports, rear, dual, charge-only (Included and only available with (KI4) 120-volt power outlet on Crew and Double Cab models only.)
UTQ	Alarm, Horn Content Theft Deterrent, Disabled Calibration disables the horn for the theft deterrent alarm (Requires C*10*43 model and (5W4) Special Service Vehicle or (9C1) Police Pursuit Package..)
Z7X	Suspension Package, Z71 Off-Road equipment with 2" lift. Includes (Z7X) Off-Road suspension with 2" lift and monotube shocks, (JHD) Hill Descent Control, (NZZ) skid plates, (K47) heavy-duty air filter and Z71 hard badge (Requires (9C1) Police Pursuit Package.)
Z82	Trailering Package includes trailer hitch, 7-pin and 4-pin connectors and (CTT) Hitch Guidance (With (L84) 5.3L EcoTec3 V8 engine requires (G80) locking differential. Included with (PEB) WT Value Package.)

Options Total

ⒾP At the user's request, prices for this vehicle have been formulated on the basis of Initial Pricing for the vehicle, however GM cannot guarantee that Initial Pricing is available. This document contains information considered Confidential between GM and its Clients uniquely. The information provided is not intended for public disclosure. Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided.
Data Version: 26720. Data Updated: Oct 13, 2025 6:44:00 PM PDT.



Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (Complete)

Standard Equipment

Package

Chevy Safety Assist includes (UHY) Automatic Emergency Braking, (UKJ) Front Pedestrian Braking, (UHX) Lane Keep Assist with Lane Departure Warning, (UE4) Following Distance Indicator, (UEU) Forward Collision Alert and (TQ5) IntelliBeam

Mechanical

Durabed, pickup bed

Engine, TurboMax (310 hp [231 kW] @ 5600 rpm, 430 lb-ft of torque [583 Nm] @ 3000 rpm) (STD) (Not available with (Z71) Z71 Off-Road Package, (VYU) Snow Plow Prep Package or (ZW9) pickup bed delete.)

Transmission, 8-speed automatic, electronically controlled with overdrive and tow/haul mode. Includes Cruise Grade Braking and Powertrain Grade Braking (STD) (Included and only available with (L3B) TurboMax engine. Requires (AZ3) front 40/20/40 split-bench seats.)

Rear axle, 3.42 ratio

GVWR, 7000 lbs. (3175 kg) (STD) (Requires Crew Cab or Double Cab 4WD model and (L3B) TurboMax engine.)

Push Button Start

Automatic Stop/Start (Not available with (5W4) Special Services Package, (9C1) Police Pursuit Package or (FHS) E85 FlexFuel capability.)

Transfer case, single speed electronic Autotrac with push button control (4WD models only)

Four wheel drive

Battery, heavy-duty 730 cold-cranking amps/80 Amp-hr, maintenance-free with rundown protection and retained accessory power

Alternator, 220 amps (Included with (L3B) TurboMax engine, (VYU) Snow Plow Prep Package, (5W4) Special Service Package or (9C1) Police Pursuit Package.)

Recovery hooks, front, frame-mounted, Black

Frame, fully-boxed, hydroformed front section

Suspension Package, Standard

Steering, Electric Power Steering (EPS) assist, rack-and-pinion

Brakes, 4-wheel antilock, 4-wheel disc with DURALIFE rotors

Brake lining wear indicator

Capless Fuel Fill

Exhaust, single outlet

Exterior

Wheels, 17" x 8" (43.2 cm x 20.3 cm) Ultra Silver painted steel (STD)

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Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

Exterior

Tires, 255/70R17 all-season, blackwall (STD)

Tire, spare 255/70R17 all-season, blackwall (STD) (Included with (QBN) 255/70R17 all-season, blackwall tires.)

Wheel, 17" x 8" (43.2 cm x 20.3 cm) full-size, steel spare

Tire carrier lock, keyed cylinder lock that utilizes same key as ignition and door

Bumpers, front, Black (semi-gloss)

Bumpers, rear, Black (semi-gloss)

CornerStep, rear bumper

Cargo tie downs (12), fixed rated at 500 lbs per corner

Headlamps, halogen reflector with halogen Daytime Running Lamps

IntelliBeam, automatic high beam on/off

Lamps, cargo area, cab mounted integrated with center high mount stop lamp, with switch in bank on left side of steering wheel (incandescent on Regular Cab models, LED on Crew Cab and Double Cab models)

Taillamps with incandescent tail, stop and reverse lights

Mirrors, outside manual, Black (Standard on Crew Cab and Double Cab models only. Not available on Regular Cab models.)

Glass, solar absorbing, tinted

Door handles, Black

Tailgate and bed rail protection cap, top

Tailgate, standard

Tailgate, locking utilizes same key as ignition and door (Removed when (QT5) EZ Lift power lock and release tailgate is ordered.)

Tailgate, gate function manual, no EZ Lift

Entertainment

Audio system, Chevrolet Infotainment 3 system 7" diagonal HD color touchscreen, AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)

Sirius XM, delete (Can be upgraded to (U2K) SiriusXM.)

Audio system feature, 6-speaker system (Requires Crew Cab or Double Cab model.)

Wireless phone projection for Apple CarPlay and Android Auto

Bluetooth for phone, connectivity to vehicle infotainment system

Wi-Fi Hotspot capable (Terms and limitations apply. See onstar.com or dealer for details.)

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Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

Interior

- Seats, front 40/20/40 split-bench with covered armrest storage and under-seat storage (lockable) (STD)
- Seat trim, Vinyl
- Seat adjuster, driver 4-way manual
- Seat adjuster, passenger 4-way manual
- Seat, rear 60/40 folding bench (folds up), 3-passenger (includes child seat top tether anchor) (Requires Crew Cab or Double Cab model.)
- Floor covering, rubberized-vinyl (Not available with LPO floor liners.)
- Steering wheel, urethane
- Steering column, Tilt-Wheel, manual with wheel locking security feature
- Instrument cluster, 6-gauge cluster featuring speedometer, fuel level, engine temperature, tachometer, voltage and oil pressure
- Driver Information Center, 3.5" diagonal monochromatic display
- Exterior Temperature Display located in radio display
- Compass located in instrument cluster
- Window, power front, drivers express up/down
- Window, power front, passenger express down
- Windows, power rear, express down (Not available with Regular Cab models.)
- Door locks, power
- Remote Keyless Entry, with 2 transmitters
- Power outlet, front auxiliary, 12-volt
- USB Ports, 2, Charge/Data ports located on instrument panel
- Air conditioning, single-zone manual
- Air vents, rear, heating/cooling (Not available on Regular Cab models.)
- Mirror, inside rearview, manual tilt
- Assist handles front A-pillar mounted for driver and passenger, rear B-pillar mounted
- Chevrolet Connected Access capable (Subject to terms. See onstar.com or dealer for details.)

Safety-Mechanical

- Automatic Emergency Braking
- Front Pedestrian Braking

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Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

Safety-Mechanical

StabiliTrak, stability control system with Proactive Roll Avoidance and traction control, includes electronic trailer sway control and hill start assist

Safety-Exterior

Daytime Running Lamps with automatic exterior lamp control

Safety-Interior

Airbags, Dual-stage frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Head-curtain airbags for front and rear outboard seating positions; Includes front outboard Passenger Sensing System for frontal outboard passenger airbag (Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

OnStar and Chevrolet connected services capable (Terms and limitations apply. See onstar.com or dealer for details.)

HD Rear Vision Camera

Lane Keep Assist with Lane Departure Warning

Following Distance Indicator

Forward Collision Alert

Rear Seat Reminder (Requires Crew Cab or Double Cab model.)

Rear Seat Belt Indicator (Requires Crew Cab or Double Cab model.)

Teen Driver a configurable feature that lets you activate customizable vehicle settings associated with a key fob, to help encourage safe driving behavior. It can limit certain available vehicle features, and it prevents certain safety systems from being turned off. An in-vehicle report card gives you information on driving habits and helps you to continue to coach your new driver

Buckle to Drive prevents vehicle from being shifted out of Park until driver seat belt is fastened; times out after 20 seconds and encourages seat belt use, can be turned on and off in Settings menu

Tire Pressure Monitoring System, auto learn includes Tire Fill Alert (does not apply to spare tire)

3 Years of Remote Access. The Remote Access Plan gives you simplified remote control of your properly equipped vehicle and unlocks a variety of great features in your myChevrolet mobile app. See dealer for details. (Remote Access Plan does not include emergency or security services. See onstar.com for details and limitations. Available on select Apple and Android devices. Service availability, features and functionality vary by vehicle, device, and the plan you are enrolled in. Terms apply. Device data connection required.)

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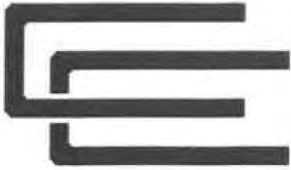
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Stk 24K686X 2024 Chevrolet Silverado 1500 (CK10543) 4WD Crew Cab 147 Work Truck (✔ Complete)

WARRANTY

Basic Years: 3
Basic Miles/km: 36,000
Drivetrain Years: 5
Drivetrain Miles/km: 60,000
Drivetrain Note: Silverado TurboMaxTM engines, 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles
Corrosion Years (Rust-Through): 6
Corrosion Years: 3
Corrosion Miles/km (Rust-Through): 100,000
Corrosion Miles/km: 36,000
Roadside Assistance Years: 5
Roadside Assistance Miles/km: 60,000
Roadside Assistance Note: Silverado TurboMaxTM engines, 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles
Maintenance Note: First Visit: 12 Months/12,000 Miles

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**CANFIELD
EQUIPMENT
SERVICE, INC.**

21533 Mound Road, Warren, MI 48091
Phone: 586.757.2020 Fax: 586.757.2294

SUBMITTED TO 3432400
GROSSE POINTE WOODS
20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
PHONE: 313-343-2419

QUOTATION 1

QUOTE NO.	176463
DATE	11/17/25
EXPIRES	12/17/25

SHIP TO:
GROSSE POINTE WOODS
20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
CONTACT: burban@gpwmil.us

TERMS	F.O.B	SALES REP	WRITTEN BY	POOL NO.	TAG
N30		K ENGBLOM	KE		
YOUR INQUIRY		MAKE	MODEL	YEAR	EST SHIP DATE

We hereby submit our quotation, subject to all terms and conditions
as set forth below or on attached sheets.

Furnish and install the following equipment into a
2025 Silverado PPV K9

Westin

1 Push Bumper Center Section
*Includes two side facing V-IONS
*Includes four front facing ION Red / Blue
\$1,951.79

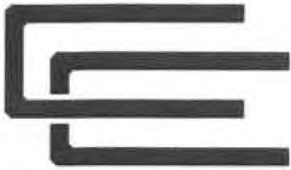
Whelen

1 LIN V-Series LED Under Mirror Beams Red / Blue
*Installed to manufacture specs, Blue on passenger side
\$418.09

Whelen

1 FST DUO Series InnerEdge Passenger Side Only
1 Rear Window Lightbar
1 Core Siren / Lighting Controller

*** CONTINUED NEXT PAGE ***



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QUOTATION 2

QUOTE NO.	176463
DATE	11/17/25
EXPIRES	12/17/25

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20025 MACK PLAZA DR

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CONTACT: burban@gpwmil.us

TERMS	F.O.B	SALES REP	WRITTEN BY	POOL NO.	TAG
N30		K ENGBLOM	KE		
YOUR INQUIRY		MAKE	MODEL	YEAR	EST SHIP DATE

We hereby submit our quotation, subject to all terms and conditions
as set forth below or on attached sheets.

\$3,829.95

Whelen

1 Red Micron Series LED
1 Blue Micron Series LED
*Mounted on the rear door window screens
*Red on driver side
\$202.50

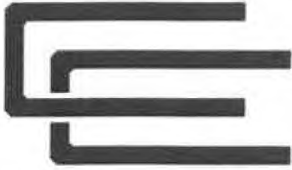
Whelen

2 Upgraded Spotlight Bulbs
*LED with Blue Warning
\$674.54

Whelen

1 Red T-ION Series LED
1 Blue T-ION Series LED
*Mounted on the rear bumper
*Red on driver side

*** CONTINUED NEXT PAGE ***



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20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
PHONE: 313-343-2419

SHIP TO:
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20025 MACK PLAZA DR

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CONTACT: burban@gpwmi.us

QUOTATION

3

QUOTE NO.	176463
DATE	11/17/25
EXPIRES	12/17/25

TERMS	F.O.B	SALES REP	WRITTEN BY	POOL NO.	TAG
N30		K ENGBLOM	KE		
YOUR INQUIRY		MAKE	MODEL	YEAR	EST SHIP DATE

We hereby submit our quotation, subject to all terms and conditions
as set forth below or on attached sheets.

\$202.50

American Aluminum / AceK9

1 Single Dog Full Cage for Silverado
1 Ace WatchDog System with 1 Year Service
1 Heat Monitoring System
1 10inch Fan with Fan Guard
1 No K9 Left Behind
\$7,107.70

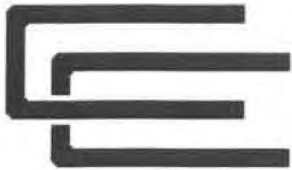
Havis

1 26" VS Center Console
1 Dual Cup-Holder
1 Magnetic Mic Clips
1 Dual USB Charger Port
\$1,178.15

Havis

1 Motion Device for computer

*** CONTINUED NEXT PAGE ***



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20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
PHONE: 313-343-2419

QUOTATION

4

QUOTE NO.	176463
DATE	11/17/25
EXPIRES	12/17/25

SHIP TO:
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20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
CONTACT: burban@gpwmis.us

TERMS	F.O.B	SALES REP	WRITTEN BY	POOL NO.	TAG
N30		K ENGBLOM	KE		
YOUR INQUIRY		MAKE	MODEL	YEAR	EST SHIP DATE

We hereby submit our quotation, subject to all terms and conditions
as set forth below or on attached sheets.

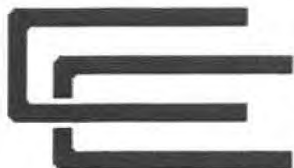
1 Adjustable Pole
*Installed on the console
\$457.28

Havis
1 Charge Guard Timer
*Wired to CPU Dock and Modem
*Set for 1 hour
\$89.00

Panorama
1 Multi-Band Antenna
*Mounted behind the lightbar
\$413.71

TEQNIC
1 LED DOME LIGHT
\$36.69

*** CONTINUED NEXT PAGE ***



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SERVICE, INC.**

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SUBMITTED TO 3432400
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20025 MACK PLAZA DR

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PHONE: 313-343-2419

SHIP TO:
GROSSE POINTE WOODS
20025 MACK PLAZA DR

GROSSE POINTE WOODS MI 48236
CONTACT: burban@gpwwi.us

QUOTATION 5

QUOTE NO.	176463
DATE	11/17/25
EXPIRES	12/17/25

TERMS	F.O.B	SALES REP	WRITTEN BY	POOL NO.	TAG
N30		K ENGBLOM	KE		
YOUR INQUIRY		MAKE	MODEL	YEAR	EST SHIP DATE

We hereby submit our quotation, subject to all terms and conditions
as set forth below or on attached sheets.

ARE / Truck Vault
1 Dual Drawer Truck Vault Extended Height
1 Divider Package
1 Sidio Crate Pack
1 TG1500X-6048 Truck Glide 1500lbs *
1 TGINs-MAG TruckGlide Attachment *
1 MX-HD Truck Cap *

*Paint to Match
*Aluminum Paneled Windoors
*12Volt Dome Light with Prop Switch
*Tool Box Driver and Passenger Side
*CHMSL/12volt Harness
\$15,451.10

Canfield
1 Installation Labor / Shop Supplies / Power Distribution
\$5,392.83

This quotation may be withdrawn by us if order is not
placed within 30 days. Please refer to the above
quotation number when placing order.

Customer PO _____ Dealer Code _____
Authorized Signature _____

EST	SUB TOTAL	37405.83
EST	SALES TAX	0.00
	EST TOTAL	37405.83



Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

BRIAN URBAN,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

modem, antenna & printer

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PLRV784	11/20/2025	CLEMIS-BROTHER PRINTER	2697328	\$2,638.95

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Brother RuggedJet RJ-4230BL - receipt printer - B W - direct thermal Mfg. Part#: RJ4230BL UNSPSC: 43212108 Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	5105680	\$628.26	\$628.26
Brother 10' Mobile USB Cable Mfg. Part#: LB3603-001 UNSPSC: 26121604 Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	3337273	\$18.00	\$18.00
Brother - car power adapter Mfg. Part#: LB3692-003 Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	7972096	\$24.00	\$24.00
Brother Active Docking Mounting Station with Power & USB Connectivity Mfg. Part#: PA-CR-002A Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	5901502	\$80.54	\$80.54
Brother Assure Premier Service - 3 years - additional Mfg. Part#: 207803-001 Electronic distribution - NO MEDIA Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	4769302	\$150.00	\$150.00
Cradlepoint R980 R980-5GD - router - WWAN - Wi-Fi 6 - 5G, 4G, 3G - desktop Mfg. Part#: MB05-R980-5GD-A Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	8108925	\$1,323.10	\$1,323.10
Panorama MIMO Dual Sharkee 5G Mobile Antenna for R1900 Router Mfg. Part#: GP-IN2680 Contract: Michigan Master Computing-MiDEAL (071B6600110)	1	7186086	\$415.05	\$415.05

SUBTOTAL	\$2,638.95
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$2,638.95

PURCHASER BILLING INFO

Billing Address:

CITY OF GROSSE POINTE WOODS
20025 MACK PLAZA DR
GROSSE POINTE WOODS, MI 48236-2343

Phone: (313) 343-2525

Payment Terms: Net 30 Days-Govt State/Local

DELIVER TO

Shipping Address:

CITY OF GROSSE POINTE WOODS
BRIAN URBAN
20025 MACK PLAZA DR
GROSSE POINTE WOODS, MI 48236-2343

Phone: (313) 343-2525

Shipping Method: FedEx Ground (1-2 days)

Please remit payments to:

CDW Government
75 Remittance Drive
Suite 1515
Chicago, IL 60675-1515



Sales Contact Info

Dave Engmark | 800.808.4239 | davieng@cdwg.com

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<http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager.

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Cart

Hardware Software Solutions Services Sectors Partners Insights Why CDW

Havis - docking station - 10Mb LAN

MFG # DS-DELL-435 CDW # 8164449 UNSPSC 43211602



~~\$929.00~~ Save \$306.01

\$622.99

Advertised Price

Lease Pricing Available ⓘ

1 4-6+ Weeks
Expected in-stock date for this item is between 4-6 weeks. Item will ship once it is in stock.

Add to Cart

☐ Add to Compare

Save to Favorites

Quick Tech Specs

- for notebook
- 10Mb LAN

View All ↓

Know Your Gear

The Havis DS-DELL-435 docking station is designed for notebooks and offers a lightweight yet compact solution for seamless connectivity. With a variety of connection options including Ethernet, USB-C 3.2, USB-A 3.2, and HDMI, this docking station effectively supports diverse operational needs. The spring-loaded docking connector allows for one-handed docking and undocking, making it effortless to use in any environment. Featuring integrated cable management and rounded edges, the device maintains a tidy workspace while ensuring safe handling. Operating in a wide range of temperatures from -20°C to 63°C, this docking station is engineered to withstand tough conditions. Adhering to standards such as SAE J1455 and MIL-STD 810H 514.8, its robust design includes a keyed lock for security and an LED indicator for easy monitoring of operation. The standard port replication adds convenience, making the Havis DS-DELL-435 an ideal choice for any professional setting.



Questions about
Computer Accessories?
Let me help!



19751 15 Mile Rd. Clinton Township, MI 48035

586.792.8055

fax 586.792.8056

email: majikmarci@yahoo.com

www.majikgraphics.com

November 21, 2025

City of Grosse Pointe Woods
Department of Public Safety
20025 Mack Plaza Dr.
Grosse Pointe Woods, MI 48236

To whom it may concern:

Quote for applying graphics to one Chevrolet Silverado for the Public Safety Department as a K-9 vehicle. Price to include all material and installation at our location.

Price: \$315.00

Please feel free to contact us if you have any questions or if you need anything else. Thanks much!

Marcetta M. Hurst
President, Majik Graphics, Inc.



Cart (1 item)

Remove All Items

Contract Name: State of Michigan MiDeals Agreement

Contract Code: C000000009850

Customer Agreement Number: 071B6600111

Items	Quantity	Price
 Dell Pro Rugged 14 Customize	 <input type="text" value="1"/> 	\$6,238.86 ① - \$2,887.87 \$2,350.99
View Details		▼
Warranty & Support		▼
Free Standard, Get it by Wednesday, December 3		

Are you able to find the information you need?

Yes

No

 [View all quotes](#)

Coupon

Items (1) \$5,238.86
Premier Discount - \$2,887.87
Price does not reflect applicable shipping, taxes and state environmental fee.

Subtotal \$2,350.99[Checkout](#)[Create eQuote](#)[Continue Shopping](#)**Dell Payment Solutions**

☒ Choose how you want to purchase your technology with payment solutions that fit your business needs.

[Learn More](#)



QUOTE

Remit check to: **Midwest Public Safety**
C/O US Bank N.A.
TFM P.O. Box 860573
Minneapolis,, Minnesota 55486-0573
United States

2178550082
midwestpublicsafetygroup.org

BILL TO
Grosse Pointe Woods
Sgt. Burban
1200 Parkway Dr
Grosse Pointe Woods, Michigan 48236
United States

313 343-2460
burban@gpwmi.us

Estimate Number: 1615119322
Estimate Date: November 20, 2025
Valid Until: December 20, 2025
Grand Total (USD): **\$4,980.04**

Products	Quantity	Unit Price	Extended Price
OBABTQXHXXXX VR-X20G3 for In-Car Video, supports up to 4 cameras - DVR(VR-X20G3)- Ultra5+8GB RAM+256GB SSD+2nd 256GB SSD , Blackbox Recording, Backup Battery, Crash Sensor, DVR mounting bracket, Display (CU-D50) - 5 Touch Display, includes cable (16ft), ZeroDark UltraHD(4k) IP Camera CA-NF42, (Wind Shield Mount), includes cable (25ft), ZeroDark FHD IP Camera CA-NF21-146IR, (Standard Mount), includes cable (14ft), Wiring kit(25ft), Wire Harness (2ft), 3 year hardware warranty	1	\$3,897.04	\$3,897.04
OTX13X BODY WORN CAMERA BLUETOOTH TRIGGER BOX, 3 YEAR WARRANTY	1	\$185.00	\$185.00
590GBL001097 Airgain EZConnect MULTIMAX 5G 3in1 antenna: 2xWi-Fi, 1xGNSS with 1 foot pigtail, Black	1	\$143.00	\$143.00
590GBL001099 Airgain EZConnect MULTIMAX 5G 3in1 cable harness, 2xWi-Fi, 1xGNSS, 19 feet RP SMA on Wi-Fi, SMA on GNSS	1	\$99.00	\$99.00
591GVS000036 GETAC VIDEO SOLUTIONS INC. : Mounting Bracket (Visor)- Front Camera AND Display (CU-D50)-Dodge Durango	1	\$99.00	\$99.00



QUOTE

Remit check to: **Midwest Public Safety**
C/O US Bank N.A.
TFM P.O. Box 860573
Minneapolis,, Minnesota 55486-0573
United States

2178550082
midwestpublicsafetygroup.org

Products	Quantity	Unit Price	Extended Price
OUA03X Getac Cloud - Monthly Plan 3 (Cloud 60G, SW maintenance)	12	\$36.00	\$432.00
ORB24U GETAC VIDEO SOLUTIONS INC. : Body Worn Camera (BC-02) - Single Port Dock (VD-02), includes USB AC adapter, USB Cable (3.94 ft)	1	\$106.00	\$106.00
USB Extension USB Extension Cable-12.5 Ft. for Car Mount	1	\$19.00	\$19.00
Grand Total (USD):			\$4,980.04

Notes / Terms

Midwest Public Safety
2665 Harryland Rd.
Decatur, IL 62521

www.midwestpublicsafetygroup.org
217-855-0082


To place an order from this quote, please complete and sign below, then forward this quote with your order instructions.

Accepted by:

Printed Name and Title:

Email address for Invoices to be sent:

Accepted Date:

Powered by  wave

Page 2 of 2 for Quote #1615119322



GROSSE POINTE WOODS DEPARTMENT OF PUBLIC SAFETY

APX6500 REMOTE MOUNT MOBILE X 1

11/14/2025

11/14/2025

GROSSE POINTE WOODS DEPARTMENT OF PUBLIC SAFETY
20025 MACK PLAZA DR
GROSSE POINTE WOODS, MI 48236

RE: Motorola Quote for APX6500 REMOTE MOUNT MOBILE X 1

Dear Brian Urban,

Motorola Solutions is pleased to present GROSSE POINTE WOODS DEPARTMENT OF PUBLIC SAFETY with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide GROSSE POINTE WOODS DEPARTMENT OF PUBLIC SAFETY with the best products and services available in the communications industry. Please direct any questions to Ed Horvath at EdHorvath@callmc.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Ed Horvath
Sr. Account Executive

Motorola Solutions Manufacturer's Representative



QUOTE-3388797
APX6500 REMOTE MOUNT MOBILE X
1

Billing Address:
Grosse Pointe Woods DPS
20025 MACK PLAZA DR
GROSSE POINTE WOODS,
MI 48236
US

Shipping Address:
Grosse Pointe Woods DPS
20025 MACK PLAZA DR
GROSSE POINTE
WOODS, MI 48236
US

Quote Date:11/14/2025
Expiration Date:01/13/2026
Quote Created By:
Ed Horvath
Sr. Account Executive
EdHorvath@callmc.com
3132183450

End Customer:
GROSSE POINTE WOODS DEPARTMENT
OF PUBLIC SAFETY
Brian Urban
burban@gpwmf.us
(313) 343-2419

Contract: 35115 - STATE OF MICHIGAN,
MA# 190000001544

Payment Terms:30 NET

Line #	Item Number	Description	Qty	List Price	Disc %	Sale Price	Ext. Sale Price
	APX™ 6500 / Enh Series	ENHANCEDAPX6500					
1	M25URS9PW1BN	MOBILE RADIO APX6500 ENHANCED 7/800 MHZ	1	\$3,764.00	30.0%	\$2,634.80	\$2,634.80
1a	G851AG	ADD: AES/DES-XL/DES-OFB ENCRYP APX AND ADP	1	\$941.00	30.0%	\$658.70	\$658.70
1b	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	1	\$480.00	0.0%	\$480.00	\$480.00
1c	GA00580AA	ADD: TDMA OPERATION	1	\$530.00	30.0%	\$371.00	\$371.00
1d	G51AU	SOFTWARE LICENSE ENH: SMARTZONE OPERATION APX6500	1	\$1,412.00	30.0%	\$988.40	\$988.40
1e	G67DT	ADD: REMOTE MOUNT E5 APXM	1	\$350.00	30.0%	\$245.00	\$245.00
1f	GA01606AA	ADD: NO BLUETOOTH/ WIFI/GPS ANTENNA NEEDED	1	\$0.00	0.0%	\$0.00	\$0.00
1g	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	1	\$71.00	30.0%	\$49.70	\$49.70
1h	G444AH	ADD: APX CONTROL HEAD SOFTWARE	1	\$0.00	0.0%	\$0.00	\$0.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Disc %	Sale Price	Ext. Sale Price
1i	G806BL	SOFTWARE LICENSE ENH: ASTRO DIGITAL CAI OP APX	1	\$607.00	30.0%	\$424.90	\$424.90
1j	GA01670AA	ADD: APX E5 CONTROL HEAD	1	\$767.00	30.0%	\$536.90	\$536.90
1k	W22BA	ADD: STD PALM MICROPHONE APX	1	\$85.00	30.0%	\$59.50	\$59.50
1l	QA09113AB	ADD: BASELINE RELEASE SW	1	\$0.00	0.0%	\$0.00	\$0.00
1m	W969BG	SOFTWARE LICENSE ENH: MULTIKEY OPERATION	1	\$388.00	30.0%	\$271.60	\$271.60
1n	G174AD	ADD: ANT 3DB LOW- PROFILE 762-870	1	\$50.00	30.0%	\$35.00	\$35.00
1o	G361AH	SOFTWARE LICENSE ENH: P25 TRUNKING SOFTWARE APX	1	\$353.00	30.0%	\$247.10	\$247.10

Subtotal \$9,798.00

Total Discount Amount \$2,795.40

Grand Total \$7,002.60(USD)

Notes:

- Pricing contained herein does not include the one-time MPSCS activation fee of \$250.00 per radio.
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Purchase Order Checklist NA OM

Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)
PO Number/ Contract Number
PO Date
Vendor = Motorola Solutions, Inc.
Payment (Billing) Terms/ State Contract Number
Bill-To Name on PO must be equal to the <i>Legal</i> Bill-To Name
Bill-To Address
Ship-To Address (If we are shipping to a MR location, it must be documented on PO)
Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)
PO Amount must be equal to or greater than Order Total
Non-Editable Format (Word/ Excel templates cannot be accepted)
Tax Exemption Status
Signatures (As required)


NOTE: When an email order is submitted a confirmation is sent from Motorola AutoNotify referencing a **case number**.

Once checklist is complete, order still must go through **Order Validation/Credit Approval**



CITY OF GROSSE POINTE WOODS

MEMORANDUM

Date: November 24, 2025
To: Mayor and City Council
From: Susan Como, Assistant City Manager 
CC: Steven Schmidt, Treasurer/Comptroller
Rachelle Matouk, Municipal Court Clerk
Honorable Judge Theodore Metry
Subject: MIDC Grant Agreement FY 2025-2026 and the Grosse Pointe Woods Indigent Defense/Independent Contractor Agreement for the Managed Assigned Counsel Coordinator Serving the 32F Municipal Court Agreement between the City and Michael P. Kavanaugh

The Michigan Indigent Defense Council (MIDC) is the regulatory body in charge of funding the public defender system within Michigan. The city's authorized annual FY budget for the grant period is October 1, 2025 through September 30, 2026 is the following:

GRANT PERIOD

October 1, 2025 – September 30, 2026

TOTAL AUTHORIZED BUDGET

	\$65,803.00
FY 2025-2026 State Grant Contribution	\$ 62,636.76
FY 2025-2026 Local Share Contribution	\$ 3,166.24

The attached *Grant Between the State of Michigan – Michigan Indigent Defense Commission (MIDC) Department of Licensing and Regulatory Affairs (LARA) and City of Grosse Pointe Woods* committing to the local share contribution listed above (\$3,166.24) for FY 2025-2026 has been signed by the City and is awaiting Grantor signature. Please note that unexpended FY 2024-2025 funds will be applied against the FY 2025-2026 grant amount.

Also attached is the City of Grosse Pointe Woods Indigent Defense/Independent Contractor Agreement for the Managed Assigned Counsel Coordinator Serving the 32F Municipal Court Agreement between the City and Michael P. Kavanaugh that has been reviewed and approved by City Attorney Tim Tomlinson for council's recommendation and approval authorizing the City Manager to sign.

RECEIVED

NOV 25 2025

CITY OF GROSSE POINTE WOODS
CLERK'S DEPARTMENT

GRANT BETWEEN
THE STATE OF MICHIGAN
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC)
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS (LARA)
AND
City of Grosse Pointe Woods

GRANTEE/ADDRESS:

Name: Frank Schulte
Title: City Manager
Address: 20025 Mack, Grosse Pointe Woods, MI 48236
Phone: (313) 343-2445 x 204

GRANTOR/ADDRESS:

Michigan Indigent Defense Commission
Department of Licensing and Regulatory Affairs
611 W. Ottawa St.
Lansing, MI 48933
(517) 657-3060

GRANT PERIOD:

From: 10/01/2025 to 09/30/2026

TOTAL AUTHORIZED BUDGET: \$65,803.00

State Grant Contribution:	\$62,636.76
Local Share Contribution:	\$3,166.24

ACCOUNTING DETAIL: Accounting Template No.: 6411113T032

SIGMA Vendor Code: CV0048381

GRANT

This is Grant # E20260011-00 between the Michigan Indigent Defense Commission (Grantor), and City of Grosse Pointe Woods (Grantee), subject to terms and conditions of this grant agreement (Agreement).

1.0 Statement of Purpose

The purpose of this Grant is to provide funding to assist the Grantee (also referred to as local funding unit) to comply with the Compliance Plan and Cost Analysis approved by the MIDC for the provision of indigent criminal defense services for all minimum standards approved by LARA and the process described in the Michigan Indigent Defense Commission Act (MIDC Act). The funding for this grant is contingent upon an appropriation by the Legislature that is signed by the Governor. Consistent with the MIDC Act, in the event that the funds appropriated apply to less than all of the minimum standards, the funding unit will not be required to fully comply with all of the minimum standards. In the event that an appropriation is insufficient to fully fund this grant, the amount of the grant will be reduced by the Grantor and the funding unit will not be required to fully comply with the minimum standards the original approved grant was designed to allow.

1.1 Definitions

- A. Budget means the detailed statement of estimated costs approved as the Grantee's Cost Analysis and required to implement the Compliance Plan.
- B. Budget Category means the aggregate of all funds in each of the high-level categories within the approved Cost Analysis.
- C. Compliance Plan or Plan is the plan submitted by the local funding unit and approved by the MIDC that specifically addresses how the Grantee shall meet the approved minimum standards established by the MIDC.
- D. Cost Analysis is a statement of the types of expenditures and funding necessary to bring Grantee's indigent defense system into compliance with the approved minimum standards established by the MIDC, including a statement of the funds in excess of the Grantee's local share as defined under the MIDC Act and as outlined in the Compliance Plan.
- E. MIDC Act means the Michigan Indigent Defense Commission Act, Public Act 93 of 2013, MCL 780.991 et seq., as amended, enacted for the purpose of creating the Michigan Indigent Defense Commission and creating minimum standards for the local delivery of indigent criminal defense services that meet the constitutional requirements for the effective assistance of counsel.
- F. Subgrantee means a governmental agency or other legal entity to which an MIDC subgrant is awarded by the Grantee. Attorneys representing indigent defendants, including both public defenders and attorneys contracted to represent indigent defendants, public defender office employees, judges, magistrates, court personnel, and professional service contract vendors shall not be considered subgrantees.
- G. "Substantial Change" to a Compliance Plan is a change to the Plan or Cost Analysis that alters the method of meeting the objectives of the standard(s) in the approved Plan.

1.2 Statement of Work

The Grantee agrees to undertake, perform, and complete the services described in its approved Compliance Plan and in accordance with the MIDC Act, specifically . The Parties to this Agreement enter into this Agreement to facilitate the process described in the MIDC Act, which controls or supersedes any terms of this Agreement.

Consistent with the Act and when applicable, an indigent criminal defense system shall comply with the terms of this Agreement in bringing its system into compliance with the minimum standards established by the MIDC within 180 days after receiving funds from the MIDC. Grantee may exceed 180 days for compliance with a specific item needed to meet minimum standards as set forth in the Act. Grantee's Compliance Plan, as submitted and approved by the MIDC, addresses the prescribed methods Grantee has chosen to provide indigent criminal defense services pursuant to MCL 780.993(3). Any substantial changes to the work described in the Compliance Plan must be submitted to the MIDC for approval as set forth in this Agreement prior to any changes being implemented. All provisions and requirements of this Agreement shall apply to any agreements the Grantee may enter into in furtherance of its obligations under this Agreement and Grantee shall be responsible for the performance of any Subgrantee work, as defined in subsection 1.1.

1.3 Detailed Budget

- A. This Agreement does not commit the State of Michigan (State) or the Department of Licensing and Regulatory Affairs (LARA) to approve requests for additional funds at any time.
- B. If applicable, travel expenses will not be reimbursed at rates greater than the State Travel Rates, without the prior written consent of the MIDC.
- C. The Grantee agrees that all funds are to be spent as detailed in the Budget, unless a budget adjustment request is approved. See section 1.3(E).
- D. Grantee will maintain a restricted fund within their Local Chart of Accounts for the sole purpose of accounting for the expenses and revenue sources for operation of this grant and the local adult indigent defense system.
- E. All requests for a budget adjustment or substantial changes to the Grantee's Compliance Plan will be submitted quarterly with the Grantee's quarterly report. MIDC staff shall respond to a request in writing within 30 days of receipt.
 - 1) Budget adjustments less than or equal to 15% of the Budget Category total, including adjustments between Budget Categories, do not require approval by MIDC staff, but must be reported quarterly in the next financial status report.
 - 2) A Budget adjustment involving greater than 15% or \$10,000 (whichever is greater) of the aggregate of all funding within a Budget Category requires prior written approval by MIDC Staff and must be reported to the MIDC as soon after the Grantee is aware of the necessity of the Budget adjustment and reported in the Grantee's quarterly report.
 - 3) Any substantial change to a Compliance Plan requires prior approval by MIDC staff and MIDC Commission.

1.4 Payment Schedule

The maximum amount of grant assistance approved is \$62,636.76 (Sixty Two Thousand Six Hundred Thirty Six and 76/100)

Grantee must report and certify to Grantor by October 31st of each year the balance of any unexpended indigent defense grant funds from the prior fiscal year grant plus any interest earned on the advancement of the state grant funds in the previous fiscal year. Any funds from the previous fiscal year contained in an approved extension of the previous fiscal year's grant for projects that will be completed after September 30, 2025, will be carried over into the current fiscal year and shall not be considered unexpended funds, nor be included in the balance of unexpended funds. The current fiscal year indigent defense grant funds advanced will be reduced by the amount of unexpended funds from the prior fiscal year's grant by reducing all disbursement equally. The maximum amount of grant assistance approved includes the unexpended funds reported from the previous fiscal year.

An initial advance of 25% of the State Grant shall be made to the Grantee upon receipt by the Grantor of a signed Agreement. The Grantor shall make subsequent disbursements of up to 25% of the total state grant amount in accordance with the following schedule:

Initial Advance of 25% of total grant – Within 15 days of receipt of executed agreement

25% disbursement – January 15, 2026

25% disbursement – April 15, 2026

25% disbursement – July 15, 2026 (final payment)

The above schedule of disbursement of funds is contingent upon receipt of quarterly reporting as addressed in this section and section 1.5 of this document. Any disputed matters shall not cause delay in remitting any disbursements or in issuing a grant contract and funds for the next fiscal year. Disputed matters shall be acted on independently from undisputed matters. The financial status report (FSR) report must be submitted on the form provided by the MIDC/LARA and indicate:

Grant funds received to date;

Expenditures for the reporting period by budget category; and;

Cumulative expenditures to date by budget category;

The quarterly FSR must be supported and accompanied by documentation of those grant funded expenditures incurred for the reporting period, including but not limited to:

- The general ledger for the restricted local indigent defense fund, including a detailed expenditure report with all expenditure detail within the budget categories, which must include documentation of payments to contract attorneys either by individual invoice or by report of payments made, by attorney;

- All invoices related to experts and investigators;
- All invoices related to construction; and
- Personnel detail including full-time equivalency of any grant funded positions, including total compensation for that position;

Upon request, Grantee shall provide the MIDC with additional documentation/verification of expenditures under the grant within 30 days of the making of the request. Any additional documentation/verification of expenditures shall not delay issuance of a grant contract or grant disbursements. Grantee's documentation of expenditures shall be maintained according to record retention policies for audit purposes in order to comply with this Agreement. Grantee will be held to the full contribution of the Local Share within the original one-year grant period.

The quarterly FSR and standards compliance report as addressed in Section 1.5, shall be provided in accordance with the following schedule:

Initial FSR and compliance report for 10/1/25 - 12/31/25 – January 31, 2026

2nd FSR and compliance report for 1/1/26 - 3/31/26 – April 30, 2026

3rd FSR and compliance report for 4/1/26 - 6/30/26 – July 31, 2026

Final FSR and compliance report for 7/1/26 - 9/30/26 – October 31, 2026

Any reporting subsequently returned by MIDC Staff should be corrected and resubmitted for review within seven business days.

1.5 Monitoring and Reporting Program Performance

- A. **Monitoring.** The Grantee shall monitor performance to assure that time schedules are being met and projected work is being accomplished.
- B. **Quarterly Reports.** The Grantee shall submit to the Grantor quarterly program reports on compliance with the minimum standards and participate in follow up and evaluation activities. Compliance reports include narrative responses containing a description of the Grantee's compliance with , identifying problems or delays, actual, real or anticipated and any significant deviation from the approved Compliance Plan. Grantee will use its best efforts to provide data relevant to assessing compliance as contained in the compliance reporting template requested by MIDC. If Grantee is unable to provide the information requested by the report, Grantee will demonstrate in writing the steps taken to assess what information is currently available and how to retrieve it. Grantee also agrees to work with MIDC research staff to seek additional options or ideas for the collection and retrieval of this information.

PART II - GENERAL PROVISIONS

2.1 Project Changes

Grantee must obtain prior written approval for substantial changes to the compliance plan from Grantor.

2.2 Delegation

Grantee must notify the MIDC at least 90 calendar days before any proposed delegation with reasonable detail about Subgrantee and the nature and scope of the activities delegated. If any obligations under this Grant are delegated, Grantee must: (a) be the sole point of contact regarding all contractual project matters, including payment and charges for all Grant activities; (b) make all payments to the Subgrantee; and (c) incorporate the terms and conditions contained in this Grant in any subgrant with Subgrantee. Grantee remains responsible for the completion of the Grant activities and compliance with the terms of this Grant.

2.3 Program Income

To the extent that it can be determined that interest was earned on advances of funds, such interest shall be recorded in the Grantee's restricted indigent defense fund and included in the quarterly FSRs. The grant award shall not be increased by the amount of interest earned. Any grant funds attributable to interest and not spent at the end of the grant period shall be returned to the State or included in future grant awards from the MIDC consistent with MCL 780.993(15).

2.4 Share-in-savings

Grantor expects to share in any cost savings realized by Grantee in proportion of the grant funds to the local share.

2.5 Purchase of Equipment

The purchase of equipment must be made pursuant to Grantee's established purchasing policy and if not specifically listed in the Budget, Grantee must have prior written approval of Grantor. Equipment is defined as non-expendable personal property having a useful life of more than one year. Such equipment shall be retained by Grantee unless otherwise specified at the time of approval.

2.6 Accounting

Grantee must establish and maintain a restricted indigent defense fund in its local chart of accounts to record all transactions related to the Grant. The restricted fund will not lapse to the local general fund at the close of Grantee's fiscal year. Grantee shall adhere to the Generally Accepted Accounting Principles and shall maintain records which will allow, at a minimum, for the comparison of actual outlays with budgeted amounts. Grantee's overall financial management system must ensure effective control over and accountability for all indigent defense funds received. Where the Grantee uses a nonprofit entity to provide indigent defense services as contemplated in its compliance plan and cost analysis, the Grantee shall ensure that the contract or agreement defining the nonprofit entities relationship allows for reasonable access, in its sole discretion, to financial records for monitoring by the Grantee and its representatives. Accounting records must be supported by source documentation of expenditures including, but not limited to, balance sheets, general

ledgers, payroll documents, time sheets and invoices. The expenditure of state funds shall be reported by line item and compared to the Budget.

2.7 Records Maintenance, Inspection, Examination, and Audit

Grantor or its designee may audit Grantee and the restricted indigent defense fund account to verify compliance with this Grant. Grantee must retain and provide to Grantor or its designee upon request, all financial and accounting records related to the Grant through the term of the Grant and for 7 years after the latter of termination, expiration, or final payment under this Grant or any extension ("Audit Period"). If an audit, litigation, or other action involving the records is initiated before the end of the Audit Period, Grantee must retain the records until all issues are resolved.

Within 10 calendar days of providing notice, Grantor and its authorized representatives or designees have the right to enter and inspect Grantee's premises or any other places where Grant activities are being performed, and examine, copy, and audit all records related to this Grant. Grantee must cooperate and provide reasonable assistance. If any financial errors have occurred, the amount in error must be reflected as a credit or debit on subsequent disbursements until the amount is paid or refunded. Any remaining balance must be reported by Grantee to Grantor by October 31 of each year as required under the MIDC Act.

This Section applies to Grantee, any parent, affiliate, or subsidiary organization of Grantee, and any subgrantee that performs Grant activities in connection with this Grant.

2.8 Competitive Bidding

Grantee agrees that all procurement transactions involving the use of state funds shall be conducted in a manner that provides maximum open and free competition, consistent with Grantee's purchasing policies. Sole source contracts should be negotiated to the extent that such negotiation is possible. Attorney contracts for representation of indigent or partially indigent defendants, and contracts for managed assigned counsel coordinators, are exempt from a competitive bid process but must meet standard internal procurement policies, as applicable.

3.0 Liability

The State is not liable for any costs incurred by Grantee before the start date or after the end date of this Agreement. Liability of the State is limited to the terms and conditions of this Agreement and the total grant amount.

3.1 Safety

Grantee and all subgrantees are responsible for ensuring that all precautions are exercised at all times for the protection of persons and property. Safety provisions of all Applicable Laws and building and construction codes shall be observed. Grantee and every subgrantee are responsible for compliance with all federal, state, and local laws and regulations in any manner affecting the work or performance of this Agreement and shall at all times carefully observe and comply with all rules, ordinances, and regulations. Grantee, and all subgrantees shall secure all necessary certificates and permits from municipal or other public authorities as may be required in connection with the performance of this Agreement.

3.2 Indemnification

Each party to the Grant must seek its own legal representation and bear its own legal costs; including judgments, in any litigation which may arise from the performance of this Grant and/or Agreement. It is specifically understood and agreed that neither party will indemnify the other party in any such litigation.

3.3 Failure to Comply and Termination

A. Failure to comply with duties and obligations under the grant program as set forth in Public Act 93 of 2013, as amended, is subject to the procedures contained in sections 15 and 17 of the Act.

B. Termination for Convenience

Grantor may immediately terminate this Grant in whole or in part without penalty and for any reason, including but not limited to, appropriation or budget shortfalls. If Grantor terminates this Grant for convenience, Grantor will pay all reasonable costs for approved Grant responsibilities. If the parties cannot agree to the cost to be paid by the Grantor, the parties shall attempt to resolve the dispute by mediation pursuant to MCL 780.995. Grantee's duty to comply with MIDC standards is limited to funding covering the cost of compliance as set forth in the Act.

3.4 Conflicts and Ethics

Grantee will uphold high ethical standards and is prohibited from: (a) holding or acquiring an interest that would conflict with this Grant; (b) doing anything that creates an appearance of impropriety with respect to the award or performance of the Grant; (c) attempting to influence or appearing to influence any State employee by the direct or indirect offer of anything of value; or (d) paying or agreeing to pay any person, other than employees and consultants working for Grantee, any consideration contingent upon the award of the Grant. Grantee must immediately notify Grantor of any violation or potential violation of this Section. This Section applies to Grantee, any parent, affiliate, or subsidiary organization of Grantee, and any subgrantee that performs Grant activities in connection with this Grant.

3.5 Non-Discrimination

Under the Elliott-Larsen Civil Rights Act, 1976 PA 453, MCL 37.2101 to 37.2804, and the Persons with Disabilities Civil Rights Act, 1976 PA 220, MCL 37.1101, et seq., Grantee and its subgrantees agree not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight, marital status, partisan considerations, or a disability or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position. Breach of this covenant is a material breach of this Grant.

3.6 Unfair Labor Practices

Under MCL 423.324, the State may void any Grant with a grantee or subgrantee who appears on the Unfair Labor Practice register compiled under MCL 423.322.

3.7 Force Majeure

Neither party will be in breach of this Grant because of any failure arising from any disaster or act of God that are beyond its control and without its fault or negligence. Each party will use commercially reasonable efforts to resume performance. Grantee will not be relieved of a breach or delay caused by its subgrantees except where the MIDC determines that an unforeseeable condition prohibits timely compliance pursuant to MCL 780.993, Sec. 13(11).

4.0 Certification Regarding Debarment

Grantee certifies, by signature to this Agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal or state department or agency. If Grantee is unable to certify to any portion of this statement, Grantee shall attach an explanation to this Agreement.

4.1 Illegal Influence

Grantee certifies, to the best of its knowledge and belief that:

- A. No federal appropriated funds have been paid nor will be paid, by or on behalf of Grantee, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan or cooperative agreement.
- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this grant, the Grantee shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- C. Grantee shall require that the language of this certification be included in the award documents for all grants or subcontracts and that all subrecipients shall certify and disclose accordingly.

The State has relied upon this certification as a material representation. Submission of this certification is a prerequisite for entering into this Agreement imposed by 31 USC 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Grantee certifies, to the best of its knowledge and belief that no state funds have been paid nor will be paid, by or on behalf of Grantee, to any person for influencing or attempting to influence an officer or employee of any state agency, a member of the Legislature, or an employee of a member of the Legislature in connection with the awarding of any state contract, the making of any state grant, the making of any state

loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any state contract, grant, loan or cooperative agreement.

4.2 Governing Law

This Grant is governed, construed, and enforced in accordance with Michigan law, excluding choice-of-law principles. All claims relating to, or arising out of, this Grant are governed by Michigan law, excluding choice-of-law principles. Any dispute arising from this Grant must be resolved as outlined in Sec. 15 of PA93 of 2013, as amended.

4.3 Disclosure of Litigation, or Other Proceeding

Grantee must notify Grantor within 14 calendar days of receiving notice of any litigation, investigation, arbitration, or other proceeding (collectively Proceeding) that arises during the term of the Grant against a public defender office, an attorney employed by a public defender office, or an attorney contracted to perform indigent defense functions funded by the Grantee that involves: (a) a criminal Proceeding; (b) a civil Proceeding involving a claim that, after consideration of Grantee's insurance coverages, would adversely affect Grantee's viability; (c) a civil Proceeding involving a governmental or public entity's claim or written allegation of fraud related to performance of the Grant; or (d) a Proceeding challenging any license that an attorney practicing on behalf of a public defender office or an attorney practicing pursuant to a contract to perform indigent defense functions for Grantee is required to possess in order to perform under this Grant.

4.4 Assignment

Grantee may not assign this Grant to any other party without the prior approval of Grantor. Upon notice to Grantee, Grantor, in its sole discretion, may assign in whole or in part, its rights or responsibilities under this Grant to any other party. If Grantor determines that a novation of the Grant to a third party is necessary, Grantee will agree to the novation, provide all necessary documentation and signatures, and continue to perform its obligations under the Grant.

4.5 Entire Grant and Modification

This Grant is the entire agreement and replaces all previous agreements between the parties for the Grant activities. Pursuant to the MIDC Act, the MIDC shall promulgate policies necessary to carry out its powers and duties. The MIDC may also provide guides, instructions, informational pamphlets for the purpose of providing guidance and information with regard to the Grant and MIDC policies. This Agreement supersedes all terms of MIDC policies, guides, instructions, informational pamphlets and any other explanatory material that is in conflict with the Agreement. This Agreement may not be amended except by a signed written agreement between the parties.

4.6 Grantee Relationship

Grantee assumes all rights, obligations, and liabilities set forth in this Grant. Grantee, its employees, and its agents will not be considered employees of the State. No partnership or joint venture relationship is created by virtue of this Grant. Grantee,

and not Grantor or the State of Michigan, is responsible for the payment of wages, benefits, and taxes of Grantee's employees. Prior performance does not modify Grantee's status as an independent grantee.

4.7 Dispute Resolution

The parties will endeavor to resolve any Grant dispute in accordance with section 15 of Public Act 93 of 2013. The dispute will be referred to the parties' respective representatives or program managers. Such referral must include a description of the issues and all supporting documentation. The parties will continue performing while a dispute is being resolved, unless the dispute precludes performance or performance would require Grantee to spend in excess of the Local Share as defined by MCL 780.983(h).

5.0 Severability

If any part of this Grant is held invalid or unenforceable, by any court of competent jurisdiction, that part will be deemed deleted from this Grant and the severed part will be replaced by agreed upon language that achieves the same or similar objectives. The remaining Grant will continue in full force and effect.

5.1 Signatories

The signatories warrant that they are empowered to enter into this Agreement and agree to be bound by it.

Signature:

,
Bureau of Finance and Administrative Services
Department of Licensing and Regulatory Affairs
State of Michigan

Date:

Signature:

,
Michigan Indigent Defense Commission
Department of Licensing and Regulatory Affairs
State of Michigan

Date:

Signature: *Frank Schulte*
Representative: Frank Schulte, City Manager
Date: 11/25/2025
Funding Unit: City of Grosse Pointe Woods

GRANT NO. E20260011-00

CITY OF GROSSE POINTE WOODS

INDIGENT DEFENSE

INDEPENDENT CONTRACTOR AGREEMENT FOR THE MANAGED ASSIGNED COUNSEL COORDINATOR SERVING THE 32^F MUNICIPAL COURT

This Agreement is made on the date as set forth by the undersigned and between the CITY OF GROSSE POINTE WOODS, whose address is 20025 Mack Plaza Drive, Grosse Pointe Woods, MI 48236, hereinafter referred to as the "City" and Michael P. Kavanaugh, the Managed Assigned Counsel Coordinator, whose address is 200 Maple Park Blvd., Ste. 200, St. Clair Shores, MI 48081, hereinafter referred to as "Managed Assigned Counsel Coordinator," or "MACC."

1. **Services to be Performed** - The Managed Assigned Counsel Coordinator agrees to administer the City's indigent criminal defense programs - See Exhibit A for Managed Assigned Counsel Administrator Scope of Services. The MACC shall permit the City to have full access to records thereto during the progress of the services being performed. All questions which may arise concerning the quality and acceptability of work, manner of performance and rate of progress of the work shall be decided by the City.
2. **Payment** - In consideration for the services to be performed by the MACC, the City agrees to payment terms at the hourly rate of \$130/hour, on a monthly basis and not to exceed \$23,400.00 annually, based on the State Fiscal Year beginning October 1st and ending September 30th, unless the instant contract is earlier terminated.

The MACC shall be paid within thirty (30) days after he submits a monthly invoice to City of Grosse Pointe Woods. The invoice must include an invoice number, dates covered by the invoice, and a summary of the work performed including actual hours worked.

3. **Expenses** – The MACC shall be responsible for all expenses incurred while performing services under this Agreement, including but not limited to, automobile, truck or other travel expenses; vehicle maintenance and repair costs; vehicle and other license fees and permits; insurance premiums; fuel; phone; and any other compensation paid to employees or subcontractors.
4. **Vehicle and Equipment** – The MACC will furnish all vehicles, equipment, tools, and materials used to provide the services required by this Agreement. MACC will

not require the City to rent or purchase any equipment, product, or service as a condition of entering into this Agreement.

5. **Independent Contractor Status** – The MACC is an independent contractor and neither the MACC nor the MACC's employees or subcontractors, if any, shall be deemed City employees. In his capacity as independent contractor, the MACC agrees as follows:

- a) This agreement with the City is not exclusive, and the MACC has the right to perform services for others during the term of this Agreement, provided such service does not impair or delay his ability to perform obligations to the City under this Agreement.
- b) The MACC has the right to control and direct the means, manner and method by which the services required by this Agreement will be performed, provided such services under this Agreement are timely and compliant with all laws, Michigan Court Rules, and Michigan Indigent Defense Commission Standards.
- c) The MACC, upon notice and approval by the City, has the right to have assistants as subcontractors or to use employees to provide the services required by this Agreement provided that such subcontractors and/or employees are properly licensed and/or qualified to perform the services outlined in this agreement (see paragraph 1).
- d) Neither the MACC nor the MACC's employees or subcontractors shall be required to wear any uniforms provided by the City.
- e) The services required by this Agreement shall be performed by the MACC, MACC's employees or subcontractors and the City shall not hire, supervise or pay any of the MACC's employees or subcontractors for services under this Agreement. (Subject to 5c above).
- f) Neither the MACC nor the MACC's employees or subcontractors shall receive training from the City in the professional skills necessary to perform the services required by this Agreement.
- g) Neither the MACC nor the MACC's employees or subcontractors shall be required by the City to devote full time to the performance of the services required by this Agreement. However, the MACC agrees that the services provided under this Agreement will be performed in a timely and professional manner.

- h) This Agreement does not apply to any work or job performed by the MACC, the MACC's employees or subcontractors for any other governmental entity, corporation, partnership, business venture or self-employment opportunity and shall not be construed as any partnership or joint venture, but instead is merely a contract for services rendered to the City.
6. **Business Licenses, Permits, and Certificates** – The MACC represents and warrants that he and his employees and subcontractors, if any, will comply with all federal, state, and local laws requiring driver's and other licenses, business permits, and certificates required to carry out the services to be performed under this Agreement. The MACC must maintain membership at all times with the State Bar of Michigan as an active attorney and shall solely be responsible for the payment of his dues as an active attorney. In the event that the MACC shall no longer be an active member of the State Bar of Michigan by becoming an inactive or emeritus member, or if the MACC's license to practice law is revoked or disbarred, this Agreement shall immediately terminate. In the event that the MACC's license to practice law becomes suspended, for any reason other than for the failure to pay membership dues on a timely basis, any sums due and owing to the MACC for services rendered shall be withheld until such time as confirmation of the reinstatement of the license to practice law is provided to the City Administrator.
7. **State and Federal Income Taxes** – The City will not withhold FICA (Social Security and Medicare taxes) from the MACC's payments or make FICA payments on the MACC's behalf or on behalf of the MACC's employees or subcontractors, or make state or federal unemployment compensation contributions on the MACC's behalf or on behalf of the MACC's employees or subcontractors, or withhold state or federal income tax from the MACC's payments on the MACC's behalf or on behalf of the MACC's employees or subcontractors.
8. **Fringe Benefits** – The MACC understands that neither the MACC's nor MACC's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan of the City.
9. **Unemployment Compensation** – The City shall make no state or federal unemployment compensation payments on behalf of MACC or MACC's employees or subcontractors, if any. Neither MACC, nor MACC's employees or subcontractors, if any, will be entitled to these benefits in connection with work performed under this Agreement.
10. **Workers' Compensation** – The City shall not obtain workers' compensation insurance on behalf of the MACC or the MACC's employees or subcontractors, if any. If the MACC hires employees to perform any work under this Agreement pursuant to approval by the City, the MACC will be solely responsible for any

workers' compensation insurance to the extent required by law and the MACC will provide the City of Grosse Pointe Woods with a certificate of workers' compensation insurance before the employees begin the work. Similarly, if the MACC hires subcontractors to perform any work under this Agreement subject to approval by the City, the MACC will ensure the subcontractors have workers' compensation insurance to the extent required by law.

11. **Insurance** – The City shall not provide insurance coverage of any kind for MACC, MACC's employees or approved subcontractors. The MACC further agrees that it shall not commence work under this contract until it has obtained insurance required under this contract (Exhibit B) and the MACC agrees that such insurance shall remain in full force and effect during the entire life of this contract. All coverage shall be with insurance companies licensed and conducting business in the State of Michigan and acceptable to the City of Grosse Pointe Woods. The insurance requirements listed in attached Exhibit B should not be interpreted to limit the liability of the MACC. All deductibles are the responsibility of the MACC.

The policies and coverages as required in Exhibit B, excluding Workers' Compensation Insurance, if applicable, shall include an endorsement stating the following: Additional Insured: The City of Grosse Pointe Woods, all elected and appointed officers, all employees, volunteers and agents. It is understood and agreed by having the City and previously listed individuals as additional insured, coverage afforded is considered primary and any other insurance the City and previously listed individuals may have in effect shall be considered secondary and/or excess.

Before commencing any work, the MACC shall provide the City with proof of all insurance required in Exhibit B. Additionally, before any approved subcontractor commences work, the MACC shall provide the City with proof of the above referenced subcontractor's insurance.

12. **Indemnification** –
 - a) The MACC agrees to defend and hold harmless the City of Grosse Pointe Woods and its agents and employees against and from liabilities, obligations, claims, costs, and expenses (including without limitation, fees and expenses of attorneys and court costs) which may be imposed upon, incurred by or asserted against the City of Grosse Pointe Woods, its agents and/or employees, as a result of, and to the extent of, the MACC's and/or its employees', personnel's, or agents' negligent professional act, error or omission in the performance of the Services hereunder or breach of this Contract, or any claim for any infringement upon any patent, copyright, trade secret, or trademark resulting from the performance of the Services.

In the event that any action or proceeding arising out of such liabilities, obligations, and claims as set forth in 12a (above) shall be brought against the City of Grosse Pointe Woods, or its agents, officers or employees, by reason of any claim covered hereunder, the MACC will, at its sole cost and expense, resist or defend the same.

- b) These indemnification provisions shall survive the expiration or termination of this Contract.
13. **Compliance with Laws** – In the performance of this Contract, the MACC shall comply with all applicable laws, regulations, Michigan Indigent Defense Standards, ordinances, and codes whether or not such laws, regulations, ordinances and codes are specifically mentioned herein, and the MACC shall hold the City harmless with respect to any claim or liability arising from any violation of the same by the MACC, his subcontractors, and employees, if any.
14. **Modifying the Agreement** – This Agreement may not be modified except by amendment reduced to writing and signed by the City and the MACC.
15. **Term of Agreement** – This Agreement will become effective as of the date this Agreement is signed by both parties and shall end on September 30, 2025.
16. **Termination** – The City shall be entitled to terminate the Agreement if the MACC is in default under this Agreement. The City shall issue to MACC a Notice of Default within a timely manner of such breach of this Agreement. Said default would occur if the MACC fails to comply with any provision of this Agreement or commits misfeasance, malfeasance, or nonfeasance in their performance of the duties under this Agreement. Upon receipt of the Notice of Default, the MACC shall have fifteen (15) days to cure the breach. If the breach is not cured within fifteen (15) days, the City shall be entitled to terminate this Agreement immediately thereafter. Should termination occur, the City shall be obligated to compensate the MACC for services already earned under this Agreement.
- Other than as provided above, both parties shall be entitled to terminate this Agreement if either party gives the other party sixty (60) days written notice in the event they desire to terminate this Agreement.
17. **Termination Due to Lack of State of Michigan Appropriated Funding** – The MACC agrees and understands that the termination of State of Michigan funding shall result in the termination and cancellation of the existing contract.
18. **Third Party Beneficiaries** – There are no third party beneficiaries to this Agreement, and nothing expressed or referred to in this Agreement will be construed to give any person or entity other than the parties to this Agreement any legal or equitable right,

remedy, or claim under or with respect to this Agreement or any provision of this Agreement. This Agreement and all of its provisions and conditions are for the sole and exclusive benefit of the parties named.

19. **Binding Effect** – This agreement shall become effective when signed by all parties and shall be binding on the parties, their successors and assigns.
20. **Entire Agreement** – This Agreement sets forth the entire understanding between the MACC and the City with respect to the subject matter of this Agreement, and supersedes any other undertakings and agreements, whether oral or in writing, previously entered into by them with respect to the MACC's duties. MACC represents that, in executing this Agreement, the MACC does not rely on and has not relied upon any representation or statement not set forth in this Agreement made by the City with regard to the subject matter or effect of this Agreement or otherwise.
21. **Waiver** – The City's failure to exercise, or delay in exercising, any power or right under this Agreement, with the exception of the provisions set out in Section 15. Termination shall not operate as a waiver, nor shall any single or partial exercise of any such right or power preclude any other or further exercise thereof or the exercise of remedies otherwise available in equity or at law.
22. **Severability of Provisions** – Each provision in this Agreement is separate. If any provisions of this Agreement are ever held by a court to be unreasonable, the parties agree that this Agreement shall be enforced to the extent it is deemed to be reasonable with making this Agreement, as modified, legal and enforceable under applicable laws, and the balance of this Agreement shall not be affected, the balance being construed as severable and independent.
23. **No Assignment** – Neither party may assign this Agreement without the prior written consent of the other party.
24. **Section Headings** – Section headings in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.
25. **Governing Law** – This Agreement shall be governed by the laws of the State of Michigan.
26. **Notice** – All written notices pursuant to this Agreement shall be provided to the parties as follows:

The City:
Treasurer/Controller
20025 Mack Plaza Drive
Grosse Pointe Woods, MI 48236

Managed Assigned Counsel Coordinator:
Michael P. Kavanaugh
200 Maple Park Blvd.
Ste. 200
St. Clair Shores, MI 48081

City of Grosse Pointe Woods:

By: Frank Schulte
City Administrator

DATE

By: Michael P. Kavanaugh
Mihelich & Kavanaugh, PLC

DATE

EXHIBIT A

1. Purpose

The City of Grosse Pointe Woods is hiring for the role of Managed Assigned Counsel Coordinator for indigent defense cases at the 32F Municipal Court. Under direction of the City Administrator, the selected person will be responsible for all administrative tasks associated with continuing compliance requirements as promulgated by the Michigan Indigent Defense Commission.

The respondent will be expected to enter into a contract with and provide proof of insurance acceptable to the City of Grosse Pointe Woods. The contract will be for a one-year period with options to renew for up to 3 additional one-year periods dependent on funding from the MIDC.

2. Background Information

In 2013, the State of Michigan adopted the Michigan Indigent Defense Commission Act (PA 93 of 2013). Among other things, the Act established a commission (MIDC) to develop and adopt standards for the provision of defense services to indigent defendants. The funding units of the various district and circuit courts are charged with implementing the new standards. The City of Grosse Pointe Woods is the funding unit of the 32F Municipal Court.

In May 2017, the MIDC approved the first four standards related to the provision of indigent defense as follows:

- Standard 1 - Education and Training for Defense Counsel
- Standard 2 - Initial Interview
- Standard 3 - Investigation and Experts
- Standard 4 - Counsel at First Appearance and Other Critical Stages

Funding units were given 180 days after receiving funds from the MIDC to attain compliance with the minimum standards established by the MIDC.

In October 2020, LARA approved the fifth standard as follows:

- Standard 5 - Independence from the Judiciary

Funding units were given 180 days from the date of the signed order to submit compliance plans to the MIDC pursuant to MCL 780.993(3).

In October 2023, LARA approved the 6th and 7th standards as follows:

- Standard 6 - Indigent Defense Workloads
- Standard 7 - Qualification and Review

Funding units were given 180 days after receiving funds from the MIDC to attain compliance with the minimum standards established by the MIDC.

3. **Scope of Work**

To comply with the above standards, the City has proposed to utilize a managed assigned counsel coordinator (MACC) service model. This model utilizes a lead attorney to coordinate the provision of services. As provided in further detail below, the MACC's responsibilities would include:

Attorney Management

- Recruiting and maintaining a list of attorneys that meet the minimum qualifications, including training requirements, to provide indigent defense for the 32F Municipal Court.
- Ensure that court appointed attorneys meet MIDC minimum qualifications and adhere to training requirements.
- Schedule all attorneys to provide coverage for in-custody, scheduled and walk-in arraignments and all misdemeanor cases on the judges' dockets.
- On a weekly basis, the MACC shall provide to the 32F Municipal Court a schedule of all attorneys scheduled to be in attendance during that week.
- Ensure that attorneys represent defendants for arraignment dockets as needed and/or to fill in for absent attorneys.
- Track initial interviews between court appointed attorneys and in-custody and out-of-custody defendants.
- Monitor assigned cases and evaluate performance of assigned attorneys.
- Prepare MIDC quarterly compliance reports utilizing existing templates and spreadsheets.
- Review and approve requests for expert witnesses and investigators for reasonableness and necessity.
- Review and approve payment vouchers from attorneys, expert witnesses and investigators.
- Maintain individual workload tracking and coordinate with other units.
- Evaluate defense counsels qualifications, experience and education.
- Perform other MIDC-related tasks as needed.

Arraignments- The 32F Municipal Court provides in-custody arraignments, as well as walk-in and scheduled arraignments on court days.

In-Custody Arraignments - Defendants participate in arraignments via Polycom; attorneys will be present in court to participate. Arraignment attorneys are required to meet with each defendant prior to proceedings. A mobile Polycom unit is provided at the court for this purpose.

Scheduled and Walk-in Arraignments - Attorneys will be present with defendants in court. Arraignment attorneys are required to meet with each defendant prior to proceedings.

Indigent Defense Case Management- The MACC will be responsible for assigning cases to attorneys, post-arraignment, and ensuring adequate representation for defendants.

Initial Interviews - The purpose of the initial interview is to: (1) establish the best possible relationship with the indigent client; (2) review charges; (3) determine whether a motion for pretrial release is appropriate; (4) determine the need to start-up any immediate investigations; (5) determine any immediate mental or physical health needs or need for foreign language interpreter assistance; and (6) advise that clients should not discuss the circumstances of the arrest or allegations with cellmates, law enforcement, family or anybody else without counsel present.

In-Custody - Assigned attorneys are responsible for meeting with in-custody defendants within three business days of appointment.

Out-of Custody - The MIDC recognizes that counsel cannot ensure communication prior to court with an out of custody indigent client. For out of custody clients the standard instead requires the attorney to notify clients of the need for a prompt interview. Assigned attorneys must initiate contact with out-of- custody defendants within three business days of appointment.

Representation - Assigned attorneys are responsible for representing defendants at pre-trial proceedings, during plea negotiations, and at other critical stages, whether in court or out of court.

Experts and Investigators - Attorneys are responsible for submitting requests for experts and investigators to the MACC for review and approval.

The MACC shall be responsible for monitoring adherence to compliance standards and performance of assigned attorneys, making corrections as necessary.

Administrative Duties - The MACC will be responsible for completing administrative duties related to the ongoing operation of Indigent Defense.

Recruitment and Scheduling of Attorneys - The MACC is responsible for maintaining a list of selected attorneys to provide indigent defense and for ensuring those attorneys meet the minimum requirements for providing indigent defense. The MACC shall create and manage a schedule for arraignment attorneys and maintain records of each attorney's qualifications. The MACC shall track and assign attorneys to cases wherein there is a request for attorney in any proceeding following arraignment and shall assign an attorney to each case.

Reporting - The MACC shall be responsible for tracking, compiling, and reporting necessary compliance data in accordance with MIDC requirements on a quarterly basis. The content of the quarterly reports is subject to change based upon requirements from the MIDC, the State of Michigan, LARA and the City of Grosse Pointe Woods. Complete copies of each report shall be

forwarded to the City Administrator of Grosse Pointe Woods within 3 business days of the submission of the report(s) to MIDC.

Other Administrative Duties - The MACC shall be responsible for reviewing and approving vouchers/invoices for payment to assigned attorneys, experts, and investigators. Approved vouchers shall be timely submitted to the City for processing. Other administrative duties as may be necessary to operate the indigent defense system.

4. **Required Minimum Qualifications:** The Managed Assigned Counsel Coordinator (MACC) must have the following qualifications:

- Juris Doctorate degree and license to practice law in the State of Michigan
- Member in good standing with the Michigan Bar Association
- Valid Michigan Vehicle Operator's License
- Completion of educational requirements as deemed mandatory by the Michigan Indigent Defense Commission.
- Demonstrable knowledge of laws, legal codes, court procedures, precedents, legal practices, and documents used and processed in the 32F Municipal Court.
- History of dealing calmly and effectively with high stress situations (for example, tight deadlines, hostile individuals, emergency situations).
- Hi-level ability in writing, reading, mathematical principles; proficient computer skills- Microsoft Office Suite, Outlook.

5. **Preferred Qualifications:**

The preferences listed below are representative of the knowledge, skills, abilities, and qualifications necessary to effectively perform the essential functions of the MACC:

- Thorough knowledge of the principles and practices of State of Michigan criminal law and public defense processes and procedures.
- Experience in the practice of criminal defense or the equivalent.
- Experience in the practice of indigent defense.
- Skill in assembling and analyzing data, preparing comprehensive and accurate reports, and formulating policy and service recommendations.

EXHIBIT B

Insurance Requirements - The Contractor, and any and all their subcontractors, shall not commence work under this contract until they have obtained the insurance required under this paragraph, and shall keep such insurance in force during the entire life of this contract. All coverage shall be with insurance companies licensed and permitted to conduct business in the State of Michigan and acceptable to City of Grosse Pointe Woods. The requirements below should not be interpreted to limit the liability of the Contractor. All deductibles and SIRs are the responsibility of the Contractor.

The Contractor shall procure and maintain the following insurance coverage:

1. Workers' Compensation Insurance, including Employers' Liability Coverage, in accordance with all applicable statutes of the State of Michigan.
2. Commercial General Liability Insurance on an "Occurrence Basis" with limits of liability not less than \$1,000,000 per occurrence and aggregate. Coverage shall include, but not limited to, the following: (A) Contractual Liability; (B) Products and Completed Operations; (C) Independent Contractors Coverage; (D) Broad Form General Liability Extensions or equivalent; (E) Explosion, Collapse, and Underground, if applicable.
3. Automobile Liability including Michigan No-Fault Coverages. Coverage shall include all vehicles used while performing services on behalf of the City of Grosse Pointe Woods and 32F Municipal Court.
4. Additional Insured: Policy(ies) and coverages as described above, excluding Workers' Compensation Insurance, shall include an endorsement stating the following shall be Additional Insureds: The City of Grosse Pointe Woods, the 32F Municipal Court, all elected and appointed officials, all employees and volunteers, agents, all boards, commissions, and/or authorities and board members, including employees and volunteers thereof. It is understood and agreed by naming the City of Grosse Pointe Woods as additional insured,

coverage afforded is considered to be primary and any other insurance the City of Grosse Pointe Woods may have in effect shall be considered secondary and/or excess.

5. Professional Liability in an amount not less than \$500,000 per occurrence and aggregate. If this policy is claims made form, then the contractor shall be required to keep the policy in force, or purchase "tail" coverage, for a minimum of 3 years after the termination of this contract.
6. Cancellation Notice: Policy(ies) , as described above, shall be endorsed to state the following: It is understood and agreed Thirty (30) days, Ten (10) days for non-payment of premium, Advance Written Notice of Cancellation, Non-Renewal, Reduction, and/or Material Change shall be sent to: (City of Grosse Pointe Woods. Attention: Treasurer/Controller, 20025 Mack Plaza Drive, Grosse Pointe Woods, Michigan 48236).
7. Proof of Insurance Coverage: The Contractor shall provide the City of Grosse Pointe Woods, at the time the contracts are returned by him/her for execution, a Certificate of Insurance as well as the required endorsements. In lieu of required endorsements, a copy of the policy sections, where coverage is provided for additional insured and cancellation notice, may be acceptable. Copies of all policies mentioned above shall be furnished, if so requested.

Required liability limits may be obtained by using an Excess/Umbrella Liability policy in addition to the primary liability policy(ies). If coverage limits are satisfied by an Excess and/or Umbrella policy, coverage must follow form of the primary liability policy(ies), including but not limited to additional insured and primary/non-contributory coverage.

If any of the above coverages expire during the term of this contract, the Contractor shall deliver renewal certificates, endorsements, and/or policies to City of Grosse Pointe Woods at least ten (10) days prior to the expiration date.

1. INDEMNIFICATION CLAUSE

The Contractor shall indemnify and save harmless the City of Grosse Pointe Woods for and from all claims, demands, payments, suits, actions, recoveries, and judgments; of every name and description, brought or recovered against them or to property received or sustained by any person or persons whomsoever by reason of any action or omission of the said Contractor, his agents, servants, or his contractors in the performance of said Work, or by or in consequence of any negligence or carelessness in connection with the same or on account of the death of or injuries to persons who shall be engaged in or about the work to be performed under this Contract; and on account of liability or obligation imposed directly or indirectly upon the City of Grosse Pointe Woods by reasons of any law of the State or the United States, now existing or which shall hereafter be enacted, imposing any liability or obligation, or providing for compensation to any person or persons on account of or arising from the death of, or injuries to employees. Said Contractor shall pay, settle, compromise and procure the discharge of any and all such claims and all such losses, damages, expenses, liabilities, and obligations, and shall defend at his own

cost and expense any and all claims, demands, suits and actions made or brought against the City of Grosse Pointe Woods, and all Additional Named Insured, for or upon any such claim. In case the said Contractor shall fail, neglect, or refuse to comply with any of the provisions of this paragraph, the City of Grosse Pointe Woods may, in order to protect itself, and all Additional Named Assureds, from liability, defend any such claim, demand, suits or action and pay, settle, compromise, and procure the discharge thereof, in which case the said Contractor shall repay the City of Grosse Pointe Woods any and all such loss, damage and expense, including attorney's fees paid, suffered or incurred by the City of Grosse Pointe Woods, and all Additional Named Insureds, in so doing. So much of the monies due, or to become due, to said Contractor under this agreement as shall be deemed necessary by the City of Grosse Pointe Woods, shall or may be retained by the City of Grosse Pointe Woods until every and all such claims, demands, suits, actions, recoveries, judgments, liabilities and obligations have been settled and discharged and evidence to that effect furnished the City of Grosse Pointe Woods, or the City of Grosse Pointe Woods may collect the same, in whole or in part, in any lawful manner from said Contractor. The Contractor shall provide adequate insurance until his work is completed, with a reasonable insurance company which meets with the approval of the City of Grosse Pointe Woods, covering liability to the public for loss resulting from injury to persons or damage to property arising out of or caused by his operations, acts, or omissions, or those of his subcontractors, agents, or employees in procuring work for the City of Grosse Pointe Woods. Such insurance coverage shall be in such amounts as are provided in public liability and property damage section herein, provided, however, that such insurance coverage shall include an endorsement providing that the contractual exclusion shall be removed or in the alternative, contractual insurance shall be afforded. If the former, such endorsement shall contain specific language as follows:

"It is hereby agreed that the contractual exclusion does not apply to the contract entered into between the insured and the City of Grosse Pointe Woods, and each Additional Named Insured as their interest may appear for the project work. Such insurance coverage shall also contain an endorsement guaranteeing that thirty (30) days' notice to the City of Grosse Pointe Woods and each Additional Named Insured, shall be given in writing prior to the cancellation of, or change in any such insurance."



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/24/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Davis-Vandenbossche Agency 51180 Bedford St New Baltimore MI 48047	CONTACT NAME: Valentina Andreopoulos PHONE (A/C, No, Ext): (586) 716-2990 FAX (A/C, No): E-MAIL ADDRESS: vandreopoulos@dvainsurance.com
INSURED Kavanaugh, Michael P LLC 200 Maple Park Blvd Ste 201 Saint Clair Shores MI 48081-2211	INSURER(S) AFFORDING COVERAGE INSURER A: Frankenmuth Insurance Co NAIC # 13986 INSURER B: Allmerica Financial Benefit 41840 INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 25/26 Master Cert

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y		6668014	12/13/2025	12/13/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY	Y		6668014	12/13/2025	12/13/2026	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		W2B7591291	08/11/2025	08/11/2026	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

All operations in the State of Michigan are subject to the terms and conditions of the policies issued above.

The City of Grosse Pointe Woods, the 32F Municipal Court, all elected & appointed officials, all employees and volunteers, agents, all boards, commissions and/or authorities and board members, including employees & volunteers thereof are additional insured with respect to general liability on a primary basis. 30 day notice of cancellation applies.

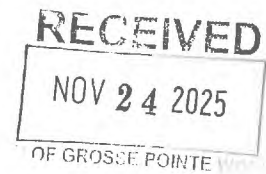
CERTIFICATE HOLDER

CANCELLATION

City of Grosse Pointe Woods 20025 Mack Plaza Dr. Grosse Pointe Woods MI 48236	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356



November 13, 2025

City of Grosse Pointe Woods
Attn: Frank Schulte, City Administrator
20025 Mack Plaza
Grosse Pointe Woods, MI 48236

Invoice # 1084588

In Reference To: General Counsel

Professional Services Rendered Through October 31, 2025

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>City Council</u>			
10/6/2025	DAW Attend City Council meeting and Election Commission meetings; Telephone conference from City Administration regarding closed session prior to meeting	1.30 \$165.00/hr	214.50
10/20/2025	DAW Continued review of two correspondences from Residents Against Rezoning; Attend City Council meeting	0.60 \$165.00/hr	99.00
SUBTOTAL:		[1.90	313.50]
<u>General Administration</u>			
10/1/2025	DAW Telephone conference from City Administrator regarding Employment Agreement; Receipt/review correspondence from Assistant City Administrator with revised final Employment Agreement	0.20 \$165.00/hr	33.00
	DAW Telephone conference from City Administrator, Engineer, and Department of Public Works Director regarding subpoena for records pertaining to 1719	0.70 \$165.00/hr	115.50

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

		<u>Hrs/Rate</u>	<u>Amount</u>
	Stanhope; Draft response to requesting attorney and send to City Officials for review		
10/1/2025	DAW Receipt/review correspondence from City Administrator regarding status of records request for 1719 Stanhope with email threads from Engineer and Records Deposition Service	0.30 \$165.00/hr	49.50
	DAW Receipt/review correspondence from City Clerk with a proposed resolution and proclamation for Gearheads Steam Booster Club for review; Review documents provided and proposed; Correspondence in response requesting 501c (3) documentation	0.40 \$165.00/hr	66.00
	DAW 1925 Mack / H2O: Receipt/review of multiple correspondence from Planner, Applicant's attorney and City Administrator regarding meeting on October 3rd	0.20 \$165.00/hr	33.00
	DAW Receipt/review correspondence from City Clerk's office with Zoning Ordinance amendments and replacement pages; Brief review of documents and updates	0.40 \$165.00/hr	66.00
	DAW Receipt/review correspondence from City Clerk regarding scheduling an Election Commission meeting; Correspondence in response	0.20 \$165.00/hr	33.00
	DAW Telephone conference from City Clerk and Receipt/review correspondence with attachments regarding Freedom of Information Act Request CC 25-80; Correspondence to City Clerk	0.40 \$165.00/hr	66.00
10/2/2025	DAW Receipt/review correspondence from Assistant City Administrator requesting Rosati, Schultz time spent on PAATS issues; Correspondence to S. Bodenbach requesting billing information	0.20 \$165.00/hr	33.00
	DAW Receipt/review correspondence from Clerk regarding Election Commission meeting on 10/6/25; Correspondence in response	0.20 \$165.00/hr	33.00

		<u>Hrs/Rate</u>	<u>Amount</u>
10/2/2025	DAW Receipt/review correspondence from City Administrator and City Engineer approving letter to attorney J. Lascoe regarding subpoena for records concerning 1719 Stanhope Street; Correspondence to Mr. Lascoe	0.30 \$165.00/hr	49.50
	DAW Receipt/review correspondence from Clerk regarding Gearheads Steam Booster Club request and its 501c (3) status; Correspondence in response	0.30 \$165.00/hr	49.50
	DAW Receipt/review correspondence from Planner with proposed public hearing notices for conditional rezoning request at 20160 Mack Ave.; Correspondence in response	0.40 \$165.00/hr	66.00
	DAW Receipt/review correspondence from Clerk to Public Safety Director regarding animal ordinance amendment	0.10 \$165.00/hr	16.50
	DAW Receipt/review correspondence from Clerk requesting a clean copy of the Cross Connection ordinance amendment on the Oct. 6 City Council agenda; Create clean copy and sent to Clerk with correspondence	0.40 \$165.00/hr	66.00
10/3/2025	DAW Receipt/review correspondence from Clerk with links to Council agenda and packet for Oct. 6, 2025 Council meeting	0.40 \$165.00/hr	66.00
	DAW Receipt/review correspondence from Clerk with Election Commission agenda and packet for Oct. 6, 2025 meeting; Review documents	0.20 \$165.00/hr	33.00
	DAW Receipt/review correspondence from Clerk regarding IRS 501c (3) letter for Gearheads Steam Booster Club; Correspondence in response	0.10 \$165.00/hr	16.50
	DAW Receipt/review correspondence from Attorney Landa with the Michigan Court of Appeals opinion in Dubrulle v GPW; Review Opinion; Correspondence to Attorney Diemer with Opinion	1.20 \$165.00/hr	198.00

			<u>Hrs/Rate</u>	<u>Amount</u>
10/3/2025	DAW	Receipt/review correspondence from Assistant City Administrator regarding distance of public hearing notice for rezoning	0.10 \$165.00/hr	16.50
	DAW	Receipt/review correspondence from Planner with additional information concerning Tapper's proposal; Correspondence in response	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from Planner regarding public hearing notice for rezoning proposal	0.10 \$165.00/hr	16.50
10/6/2025	DAW	Telephone conference from Assistant City Administrator regarding billing and general matters	0.20 \$165.00/hr	33.00
	DAW	Receipt/review correspondence from Public Safety Director regarding K-9 Officer compensation; Correspondence to Dearborn Corporation Counsel to request current K-9 compensation	0.30 \$165.00/hr	49.50
	DAW	Receipt/review of multiple correspondence between Planner and Tappers for clarification about the proposed business	0.30 \$165.00/hr	49.50
10/7/2025	DAW	Receipt/review correspondence from Dearborn Corporation Counsel with K-9 Handler compensation; Correspondence to Public Safety Director and A. Pike; Receipt/review follow-up correspondence	0.40 \$165.00/hr	66.00
10/9/2025	DAW	Receipt/review correspondence from Information Technology Director with contract for review; Correspondence in response with contract review to follow	0.20 \$165.00/hr	33.00
10/10/2025	DAW	Receipt/review of multiple correspondences (16) from Public Safety Director, A. Pike, City Administrator and City Treasurer regarding K-9 Handler Memorandum of Understanding; Review Memorandum of Understanding	0.50 \$165.00/hr	82.50
10/11/2025	DAW	Receipt/review correspondence from Clerk with summary of Council action on October 6, 2025	0.10 \$165.00/hr	16.50

			<u>Hrs/Rate</u>	<u>Amount</u>
10/11/2025	DAW	Receipt/review of three correspondences from Information Technology Manager with a contract for review; Review and response	0.40 \$165.00/hr	66.00
	DAW	Receipt/review correspondence from Records Manager to Mr. Young with redaction questions concerning a Freedom of Information Act request for an autopsy report	0.20 \$165.00/hr	33.00
10/12/2025	DAW	Receipt/review correspondence from Planner regarding proposed use that is 50% purchase of used personal effects; Review ordinance Sec. 50-4.9.c; Correspondence in response	0.40 \$165.00/hr	66.00
10/13/2025	DAW	Telephone conference from Mayor regarding committee member issue; Research City Code Sec. 2-381 and City Charter; Correspondence to Mayor	0.80 \$165.00/hr	132.00
	DAW	Receipt/review correspondence from Planner with correspondence from Developer requesting conditional rezoning; Review conditions proposed by Developer; Correspondence in response	0.50 \$165.00/hr	82.50
10/14/2025	DAW	Receipt/review correspondence from City Administrator and from Planner regarding public hearing and conditional rezoning; Correspondence in response	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from Director of Public Safety regarding K-9 Handler compensation; Receipt/review correspondence from A. Pike with revised Memorandum of Understanding regarding K-9 Handler compensation	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from Planner with revised conditional zoning proposal; Research MCL 125.3405 and Zoning Ordinance Sec. 50-7.14(c); Correspondence in response	0.90 \$165.00/hr	148.50
10/16/2025	JES	Receipt/review correspondence from AT&T providing signed revised METRO Act permit	0.10 \$165.00/hr	16.50

		<u>Hrs/Rate</u>	<u>Amount</u>
10/16/2025	DAW Receipt/review of multiple correspondences from City Administrator with correspondence concerning the Planning Commission setting a public hearing for a conditional zoning request; Review state law, Zoning Ordinance, Planning Commission Bylaws and Council Rules of Order; Correspondence in response to Planner and to City Administrator	1.60 \$165.00/hr	264.00
	DAW Receipt/review of multiple correspondence between Planner and Mr. Tapper regarding use variance for 21155 Mack Ave.	0.30 \$165.00/hr	49.50
	DAW Receipt/review correspondence from Clerk regarding Freedom of Information Act for post mortem report; Correspondence to C. Young	0.20 \$165.00/hr	33.00
10/17/2025	DAW Receipt/review correspondence from Clerk with agenda and packet for Oct. 20, 2025 City Council meetnig	0.40 \$165.00/hr	66.00
	DAW Receipt/review correspondence from Planner regarding past practice of Planning Commission regarding setting a date of public hearing; Correspondence in response	0.30 \$165.00/hr	49.50
	DAW Receipt/review correspondence from Information Technology Manager with CDW-G Contract Documents and Scope of Work; Continue review	0.40 \$165.00/hr	66.00
10/20/2025	DAW Receipt/review of City Clerk to City Planner with a letter regarding status and background from Residents Against Rezoning to the Planning Commission; Review letter and response from Planner	0.30 \$165.00/hr	49.50
	DAW Receipt/review of three correspondences from Mr. Tapper and receipt/review correspondence from Planner regarding Zoning Board of Appeals application for 21155 Mack Ave.	0.20 \$165.00/hr	33.00
10/21/2025	DAW Telephone conference with Councilmember regarding Open Meetings Act and Freedom of Information Act issues	0.20 \$165.00/hr	33.00

			<u>Hrs/Rate</u>	<u>Amount</u>
10/21/2025	DAW	Telephone conference from City Administrator regarding response to recent correspondence	0.30 \$165.00/hr	49.50
	DAW	Preparation of draft response to recent correspondence regarding Open Meetings Act and Freedom of Information Act issues; Correspondence to Attorney Tomlinson; Receipt/review correspondence from Attorney Tomlinson; Correspondence to City Planner; Receipt/review two correspondences from City Planner; Correspondence to City Administrator; Receipt/review two correspondences from City Administrator	1.10 \$165.00/hr	181.50
	DAW	Receipt/review correspondence from City Clerk to Planner regarding Oct. 28th Planning Commission agenda; Correspondence in response	0.20 \$165.00/hr	33.00
	DAW	Receipt/review correspondence from City Administrator regarding resident complaint about a social media post on Facebook; Telephone conference with City Administrator	0.30 \$165.00/hr	49.50
10/22/2025	DAW	Telephone conference with City Administrator; Receipt/review correspondence from Attorney Tomlinson	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from Attorney Tomlinson to residents; Receipt/review correspondence response from residents regarding sign ordinance; Receipt/review correspondence from City Administrator	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from Clerk with Summary of Council action on Oct. 20, 2025	0.10 \$165.00/hr	16.50
	DAW	Receipt/review of correspondence mistakenly sent by Ms. Kresach regarding permits for Gratiot & McNichols - JX permits	0.10 \$165.00/hr	16.50
	DAW	Receipt/review correspondence from City Administrator to Ms. Coates regarding City maintenance issue raised at the Oct. 20, 2025 Council	0.20 \$165.00/hr	33.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	meeting		
10/23/2025	DAW Telephone conference from City Administrator regarding meeting to discuss residents' request; Receipt/review correspondence from Ms. Pitts and Ms. Aldrich regarding postponing the Planning Commission public hearing on Oct. 28, 2025 for 20610 Mack Ave.	0.40 \$165.00/hr	66.00
	DAW Telephone conference with City Administrator, Assistant City Administrator and Planners	0.50 \$165.00/hr	82.50
	DAW Telephone conference from City Administrator regarding proposed CDW and Sky Kick Service agreements; Review all documents; Correspondence to Information Technology Manager regarding contracts	1.20 \$165.00/hr	198.00
	DAW Correspondence to City Administrator regarding response to request to the City Council delaying the Planning Commission public hearing regarding conditional rezoning request at 20160 Mack Ave; Telephone conference with City Administrator; Correspondence to City Clerk; Receipt/review correspondence from City Administrator to City Council	1.80 \$165.00/hr	297.00
	DAW Receipt/review correspondence from Mr. Tapper with corrected documents for Zoning Board of Appeals consideration regarding 21155 Mack Ave.; Receipt/review correspondence from permit technician to Mr. Tapper with correct address	0.20 \$165.00/hr	33.00
10/24/2025	DAW Telephone conference from City Administrator regarding Planning Commission meeting	0.20 \$165.00/hr	33.00
	DAW Receipt/review of multiple correspondence from Assistant City Administrator and City Planner regarding Planning Commission agenda and packet; Review agenda and packet; Correspondence to Assistant City Administrator	0.50 \$165.00/hr	82.50

			<u>Hrs/Rate</u>	<u>Amount</u>
10/26/2025	DAW	Receipt/review correspondence from Planner with agenda and packet for Oct. 28, 2025 Planning Commission meeting; Review packet	0.70 \$165.00/hr	115.50
	DAW	Receipt/review correspondence from Clerk with Election Commission agenda for Oct. 28, 2025 meeting and Public Accuracy test	0.20 \$165.00/hr	33.00
10/27/2025	DAW	Receipt/review correspondence from City Administrator to residents (2) regarding request to postpone or delay scheduled public hearing on conditional rezoning request	0.10 \$165.00/hr	16.50
	DAW	Receipt/review correspondence from Assistant City Administrator with conditional rezoning packet for the Planning Commission	0.20 \$165.00/hr	33.00
	DAW	Receipt/review correspondence from Assistant City Administrator with photos for review; Correspondence in response; Telephone conference from City Administrator regarding photos; Research City Codes and State law; Correspondence in response	0.70 \$165.00/hr	115.50
10/28/2025	DAW	Attend Election Commission meeting and Public Accuracy Test	0.50 \$165.00/hr	82.50
	DAW	Receipt/review correspondence from City Administrator with Zoning Ordinance information concerning Lola's Tacos; Correspondence to Brendan McRill regarding ordinance; Telephone conference (2) with Mr. McRill and his attorney	1.30 \$165.00/hr	214.50
	DAW	Receipt/review correspondence from City Clerk with statement from Ms. Baergen regarding site plan at 20030 Mack Ave	0.20 \$165.00/hr	33.00
	DAW	Preparation for and attend Planning Commission Meeting	3.20 \$165.00/hr	528.00
	DAW	Receipt/review correspondence from Planner regarding Lola's Tacos; Receipt/review correspondence from Mr. McRill	0.20 \$165.00/hr	33.00

			<u>Hrs/Rate</u>	<u>Amount</u>
10/28/2025	DAW	Receipt/review correspondence from Clerk with correspondence from resident regarding food operations concerns	0.20 \$165.00/hr	33.00
10/30/2025	DAW	Receipt/review correspondence from J. Shortley with email thread from Assistant City Administrator with Smartlink regarding License Agreement Amendment(s); Review previous lease amendments; Correspondence in response	0.40 \$165.00/hr	66.00
	DAW	Receipt/review correspondence from Building Official with two sign complaints for review; Research applicable provisions of the sign ordinance	0.60 \$165.00/hr	99.00
	DAW	Receipt/review of four correspondences between Planner and Architect for 20160 Mack Ave.	0.30 \$165.00/hr	49.50
	DAW	Receipt/review correspondence from J. Shortley to Assistant City Administrator with sixth Amendment to License Agreement with AT&T	0.10 \$165.00/hr	16.50
	DAW	Receipt/review correspondence from City Clerk with questions regarding cc25-88; Telephone conference from City Administrator	0.40 \$165.00/hr	66.00
	JES	Review of correspondence from S. Como and review Tower License Agreement and amendments to determine type of constant need to modify equipment as requested by AT&T	0.20 \$165.00/hr	33.00
	JES	Preparation of amendment to Tower License Agreement; Correspondence to S. Como	0.40 \$165.00/hr	66.00
10/31/2025	DAW	Receipt/review correspondence from Assistant City Administrator and J. Shortley regarding AT&T amendment to reflect equipment changes	0.10 \$165.00/hr	16.50
	JES	Telephone conference with S. Como regarding AT&T/New Singular request to modify equipment on tower	0.20 \$165.00/hr	33.00

			<u>Hrs/Rate</u>	<u>Amount</u>
10/31/2025	JES	Receipt/review correspondence from S. Como to Smartlink and receipt/review correspondence from Smartlink regarding providing Tower License amendment to AT&T for review	0.10 \$165.00/hr	16.50
SUBTOTAL:			[34.90	5,758.50]
<u>Labor</u>				
10/7/2025	AMP	Receipt/review of correspondence regarding Memorandum of Understanding for K-9	0.10 \$165.00/hr	16.50
10/8/2025	AMP	Review/analyze Collective Bargaining Agreement	0.30 \$165.00/hr	49.50
	AMP	Telephone conference with Director of Public Safety regarding terms and background for Memorandum of Agreement regarding K-9 Officer Compensation	0.20 \$165.00/hr	33.00
10/10/2025	AMP	Telephone conference with Director of Public Safety regarding Memorandum of Agreement and signors	0.10 \$165.00/hr	16.50
	AMP	Correspondence with Director of Public Safety regarding Memorandum of Agreement terms and revisions	0.30 \$165.00/hr	49.50
	AMP	Review/analyze K-9 Agreement in preparation of Memorandum of Agreement	0.20 \$165.00/hr	33.00
	AMP	Preparation of Memorandum of Agreement regarding K-9 Officer Compensation	0.80 \$165.00/hr	132.00
	AMP	Edit/revise Memorandum of Agreement	0.20 \$165.00/hr	33.00
10/13/2025	AMP	Telephone conference with City Administrator regarding reprimand issue, Collective Bargaining Agreement	0.30 \$165.00/hr	49.50

		<u>Hrs/Rate</u>	<u>Amount</u>
10/13/2025	AMP Review/analyze draft verbal reprimand	0.10 \$165.00/hr	16.50
	AMP Review/analyze excerpts of Collective Bargaining Agreement	0.40 \$165.00/hr	66.00
	AMP Correspondence to Director of Parks and Recreation and City Administrator regarding feedback on verbal reprimand	0.10 \$165.00/hr	16.50
10/14/2025	AMP Correspondence with and telephone conference with Director of Public Safety regarding Union feedback on Memorandum of Agreement	0.30 \$165.00/hr	49.50
	AMP Edit/revise Memorandum of Agreement regarding K-9 compensation to add items	0.30 \$165.00/hr	49.50
10/30/2025	AMP Receipt/review of request from City Treasurer/Comptroller regarding employee issue	0.10 \$165.00/hr	16.50
	AMP Receipt/review of request from City Treasurer/Comptroller regarding disciplinary records	0.10 \$165.00/hr	16.50
	SUBTOTAL:	[3.90	643.50]
	For professional services rendered	40.70	\$6,715.50

Additional charges:

		<u>Qty/Price</u>	
	<u>City Council</u>	.	
10/6/2025	Attorney Mileage for City Council meeting [D. Walling]	73 0.70	51.10
10/20/2025	Attorney Mileage for City Council meeting [D. Walling]	73 0.70	51.10

	<u>Qty/Price</u>	<u>Amount</u>
SUBTOTAL:		[102.20]
<u>General Administration</u>		
10/28/2025 Attorney Mileage for Election Commission meeting [D. Walling]	73 0.70	51.10
SUBTOTAL:		[51.10]
Total costs		\$153.30
Total amount of this bill		\$6,868.80
Previous balance		\$14,412.50
10/9/2025 Payment - thank you. Check No. 73843		(\$7,246.70)
Balance due		\$14,034.60

Please include your Invoice Number on your payment. Thank you.

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Andrea M. Pike, Shareholder	3.90	165.00
Debra A. Walling, Associate Attorney	35.80	165.00
Joellen Shortley, Associate	1.00	165.00
\$643.50		101-266-810.00
\$8225.30		101-266-801.00
		SS
		FB



RECEIVED

NOV 24 2025

November 14, 2025

Invoice 111425

City of Grosse Pointe Woods
Accounts Payable
20025 Mack
Grosse Pointe Woods, MI 48236

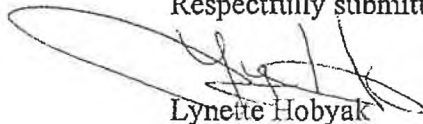
RE: December 2025 Services

For contract assessing services rendered:

Contract Fee (\$94,933 ÷ 12)..... \$ 7,911.08

TOTAL AMOUNT DUE \$ 7,911.08

Respectfully submitted,


Lynette Hobyak
Business Manager

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