AGENDA - City Council

DATE: January 8, 2024 7:00 PM City Council Chambers

I. Call to Order
II. Roll Call
III. Pledge of Allegiance
IV. Approval of Consent Agenda
  I. Approval of December 11, 2023 Minutes
  II. Committee & Commissions Report
  III. December 2023 Invoices Approval
V. Public Comment (Agenda Items)
VI. Managers' Report/Public Safety
  I. Proclamation to honor Dr. Lawrence Herzog, DVM.
  II. Presentation from Dan Jensen, Executive Director of Grosse Pointe/Harper Woods Public Safety Foundation
VII. Unfinished Business
  I. Approval of Council Rules and Code of Conduct
  II. City Attorney Contract
VIII. New Business
  I. Grosse Pointe Park Public Safety Foundation Donation
  II. Purchase of Fire Apparatus Bay Doors
  III. Beautification Commission Appointments
  IV. Fiscal Year 2023-2024 Audit Presentation
  V. Proposal City Publication
  VI. Council Comment
IX. Public Comment (Non-Agenda Items)
X. Closed Session - Pursuant to MCL 15.268(a)
XI. Adjournment

Public Comment: Public Comments are limited to three minutes.

Live Stream: The meeting will be livestreamed to the Official City of Grosse Pointe Park YouTube Channel.

CITY OF GROSSE POINTE PARK, MICHIGAN
MEETING OF THE CITY COUNCIL
December 11, 2023, at 7:00 P.M.

CALL TO ORDER

The meeting was called to order at 7:00 p.m. by Mayor Hodges and opened with the Pledge of Allegiance to the Flag. The meeting convened at the Council Chambers of the Municipal Building, 15115 E. Jefferson, Grosse Pointe Park, Wayne County, Michigan 48230.

ROLL CALL

PRESENT MEMBERS: Councilmembers Kolar, Gallagher, Caulfield, Wiener, Dreaver, McMillan, and Mayor Hodges.

ALSO PRESENT: Nick Sizeland, City Manager; Warren Rothe, Assistant City Manager; Bridgette Bowdler, City Clerk; Morgan McAtamney, City Attorney; James Bostock, Public Safety Director.

APPROVAL OF CONSENT AGENDA

Motion by Councilmember McMillan, seconded by Councilmember Wiener, to approve the consent agenda that included the following items:

- Approval of the November 13, 2023, Minutes
- Committee and Commissions Report
- Water Main break Street Repair
- Council Meeting Dates

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

PUBLIC COMMENT (AGENDA ITEMS)
0 public comments were made.

MANAGERS' REPORT:
City Manager Nick Sizeland presented a brief overview of activities and concerns in the city.

UNFINISHED BUSINESS:
Motion by Councilmember Gallagher, seconded by Councilmember Kolar, to approve agenda item number X, the request for extension on the purchase agreement for Alter Rd Properties to be moved to closed session for discussion.

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Councilmember Gallagher, seconded by Councilmember Wiener, to approve the Agenda for December 11, 2023.

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Councilmember Gallagher, seconded by Councilmember Kolar, to approve resolution "This Grosse Pointe Park City Council recommends as a priority, the return of Trombly to its prior status as a Grosse Pointe public school Elementary School. And that the Grossse Pointe Public School System Board of Ed makes every effort to accomplish this goal".
Kolar removed his support for this motion.

Motion by Councilmember Gallagher, seconded by Councilmember Kolar, to approve to amend resolution as follows: “This Grosse Pointe Park City Council recommends as a priority, to work in partnership with the Grosse Pointe Public School System to effectuate the long-term sustainability of Trombly as a vibrant community asset, preferably as a public elementary school, and to deploy accountability measures, such as those recommended here, to increase the probability of Success. And that the Grosse Pointe Public School System Board of Education makes every effort to accomplish this goal”.

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

NEW BUSINESS:

CITY OF GROSSE POINTE PARK
WAYNE COUNTY, MICHIGAN

A RESOLUTION HONORING
VIKAS RELAN

WHEREAS, Vikas Relan served on the City Council from 2019-2023, serving a total of 4 year and has been a Grosse Pointe Park resident since 2005;

WHEREAS, Vikas Relan with his wife Wendy Ward Relan, raised their child, Verona Audrey Relan, and volunteered at Defer and Trombly Elementary, Pierce Middle, and Grosse Pointe South High Schools;

WHEREAS, Vikas Relan is being recognized for his passion, vision, and dedication and commitment to Grosse Pointe Park that has contributed to the betterment of the lives of the residents of Grosse Pointe Park, and continuously helping the city to rank (8th or better) in the “Top places to live in Michigan” each year, from numerous rankings;

WHEREAS, Vikas Relan throughout his tenure served on the Beautification Commission, Recreation Commission, Sustainability Committee, Public Safety Committee, Communications Committee, Community Engagement Committee, helped create the Ad Hoc Diversity Equity & Inclusion Committee, the City Council Michigan Municipal League Rep and volunteered his time with various other community organizations and groups such as Safe Routes to School, Defer, Trombley and Pierce Parent Teacher Organizations;

WHEREAS, Vikas Relan was instrumental in the first-ever Pride Month Proclamations for Grosse Pointe Park in 2020 and 2021;

WHEREAS, Vikas Relan during the COVID-19 pandemic, Vikas Relan coordinated initiatives with the Grosse Pointe Park Schools and Grosse Pointe Chamber of Commerce to aid students and families in need, as well as secure and distribute personal protective equipment (PPE) to residents.

WHEREAS, Vikas Relan before being elected, Vikas Relan coordinated resident volunteer groups to aid senior citizen residents, through the HELM Senior Center, with various needs around the house, including leaf clean-up and minor repairs.

WHEREAS, Vikas Relan identified past real estate deals occurring in Detroit, requiring explanation and transparency of resident funds, and to help move the city forward;

WHEREAS, Vikas Relan, as part of the Sustainability Committee, was instrumental in achieving Silver Status with the Michigan Green Communities Initiatives, showing dedication to improving sustainability throughout the city.

WHEREAS, Vikas Relan, working with the Parks and Recreation Department, initiated the first Grosse Pointe Park basketball leagues, for men and women, increasing resident offerings and revenue.

WHEREAS, Vikas Relan is most proud of his unwavering advocacy for all residents of Grosse Pointe Park. He was innovative, accessible, dedicated, and helpful throughout his service as a member of the Grosse Pointe Park City Council.

WHEREAS, Vikas Relan continuously pushed to increase resident engagement, continuously requested transparent policies and processes, and continuously demanded the improvement of safety standards for all residents, including pedestrians, bikers, construction projects, crosswalks, and school areas.

NOW, THEREFORE BE IT RESOLVED, that Mayor Hodges and members of Council recognize Vikas Relan for his service as a Councilmember for the City of Grosse Pointe Park.

RESOLUTION DECLARED ADOPTED

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Michele Hodges, Mayor
City of Grosse Pointe Park, Michigan

It was moved by Councilmember Kolar and supported by Councilmember Dreaver to adopt the Resolution.

Members Voting Yes: Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Members Voting No: None

The Resolution was declared adopted by Mayor Hodges and has been recorded in the Resolution Book.

Bridgette Bowdler, City Clerk
City of Grosse Pointe Park, Michigan

CITY OF GROSSE POINTE PARK
WAYNE COUNTY, MICHIGAN

A RESOLUTION HONORING
BRIAN BRENNER

WHEREAS, Brian Brenner served on the Grosse Pointe Park City Council from 2021-2023 on Council for the City of Grosse Pointe Park;

WHEREAS, Brian Brenner was appointed by the Grosse Pointe Park City Council on December 13, 2021;

WHEREAS, Brian Brenner has been a longtime resident of Grosse Pointe Park, born and raised where he and Valerie, his wife have raised their two children;

WHEREAS, Brian Brenner is recognized for his leadership, can do attitude with City staff and council, team and goal oriented, dedication and commitment to Grosse Pointe Park and was truly honored to serve his fellow citizens for two years;

WHEREAS, Brian Brenner served as Chair of the Personnel Committee and also served on the Infrastructure and Community Engagement Committee where he was proud to bring Earth Day and Pride events to Windmill Pointe, paintings by local artists in Grosse Pointe Park City Hall to celebrate Black history Month and storytelling and food with local African cuisine of Baobob Fare to Windmill Pointe Park;

WHEREAS, Brian Brenner respectfully requested the city in his resolution acknowledge the work and dedication by Resident Charles Brower for his efforts to engage DTE in providing electric reliability to Grosse Pointe Park;

I. *Charles Brower attended City Council meetings, sent emails to City Administration, Council, elected officials of the state and federal government, DTE and the Michigan Public Service Commission.*

II. *Charles provided DTE and the Michigan Public Service Commission prior to a meeting he organized with the MPSC with outage logs, screenshots from the*

DTE Outage Center, number of households affected, supporting news articles, solutions from other energy providers in the United States and economic impact of outages to he and his fellow neighbors.

III. *Charles and his neighbors have experienced eight power outages since January 25, 2023, for a total of 140 hours of outages which is 20 times the national average and is between 10-15 times the state average.*

IV. *Charles commitment, dedication and exceptional research has provided Grosse Pointe Park extra tools in its discussion with our fellow Grosse Pointe and Harper Woods communities to DTE for electric reliability improvement.*

NOW, THEREFORE BE IT RESOLVED, that Mayor Hodges, and Members of Council recognize Brian Brenner for his two years of dedication and commitment for the City of Grosse Pointe Park.

RESOLUTION DECLARED ADOPTED

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Michele Hodges, Mayor
City of Grosse Pointe Park, Michigan

It was moved by Councilmember McMillan and supported by Councilmember Wiener to adopt the Resolution.

Members Voting Yes: Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Members Voting No: None

The Resolution was declared adopted by Mayor Hodges and has been recorded in the Resolution Book.

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Bridgette Bowdler, City Clerk
City of Grosse Pointe Park, Michigan

Motion by Councilmember Dreaver, seconded by Mayor Pro Tem Caulfield, to approve the adoption of Council Rules and Code of Conduct.

Councilmember Dreaver withdrew his motion.

Motion by Councilmember Gallagher, seconded by Councilmember McMillan, to approve to table the Council Rules and Code of Conduct.

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Councilmember Wiener, seconded by Councilmember McMillan, to approve
Recreation Commission- 3 Year Terms
Mike Bannon- Expiring 2026
Roy Edmonds- Expiring 2026

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Councilmember McMillan, seconded by Councilmember Wiener, to approve.
TIFA Board- 4 Year Terms
Curt Ralstrom- Expiring 2027
Mary Distel- Expiring 2027
Julie Secord- Expiring 2027

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Councilmember McMillan, seconded by Councilmember Wiener, to approve.
Ethics Review Board- 3 Year Term
Anthony Agosta- Expiring 2026

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Mayor Hodges, seconded by Councilmember Wiener, to approve Mayor Hodges recommendation of assignments to Councilmembers.
Tom Caulfield: Mayor Pro Tem, Recreation Commission, Ordinance Review Chairperson, Infrastructure and Utilities, Councilmember of Finance, BOE & Trombly Alternate, GPP Foundation.
Brent Dreaver: Beautification, Community Engagement Chairperson, Infrastructure and Utilities.
Christine Gallagher: Ordinance Review, Public Safety, MML.
Tim Kolar: Community Engagement, Public Safety, SEMCOG, Councilmember for Finance.
Marty McMillan: Marina Sub Committee, Ordinance Review, Personnel Chairperson, Public Safety Chairperson.
Max Wiener: Personnel, Infrastructure and Utilities Chairperson, GPP Business Association.
Michele Hodges: Planning Commission, DDA, Community Engagement, Personnel, BOE & Trombly, ECN, JEI, Senior Citizens.

AYES: Council members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Motion by Council Member McMillan, seconded by Council Member Dreaver, to approve motion to have City Attorney work with Helm attorney to potentially add a millage proposal on the ballot for Augusts Election.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillian, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried Unanimously

Motion by Council Member Wiener, seconded by Mayor Pro Tem Caulfield, to approve 1211, 1215/1217 Wayburn Conditional Rezoning 1 year Extension request for conditional agreements. The rezoning request will be contingent on securing all required approvals and permits from Detroit to develop the parking lots in a manner that is substantially similar to that shown on the site plans included with the application by December 31, 2024, or as otherwise extended by the Park City Council. After securing all required approvals from Detroit, construction commenced by December 31, 2025, or as otherwise extended by the Park City Council.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

Motion by Mayor Pro Tem Caulfield, seconded by Council Member McMillan, to approve 1155, 1159, 1167 Wayburn Conditional Rezoning 1 year Extension request for conditional agreements. The rezoning request will be contingent on securing all required approvals and permits from Detroit to develop the parking lots in a manner that is substantially similar to that shown on the site plans included with the application by December 31, 2024, or as otherwise extended by the Park City Council. After securing all required approvals from Detroit, construction commenced by December 31, 2025, or as otherwise extended by the Park City Council.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

Motion by Mayor Pro Tem Caulfield, seconded by Council Member Wiener, to adopt new code No. 241

CITY OF GROSSE POINTE PARK

AN ORDINANCE ADOPTING AND ENACTING A NEW CODE FOR THE CITY OF GROSSE POINTE PARK, MICHIGAN; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN; PROVIDING A PENALTY FOR THE VIOLATION THEREOF; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE; AND PROVIDING WHEN SUCH CODE AND THIS ORDINANCE SHALL BECOME EFFECTIVE.

On December 11, 2023, the City Council of the City of Grosse Pointe Park enacted an Ordinance to Amend the City Code, to become effective January 1, 2024, which Ordinance provides for amendments to the City Code. Said amendments include but are not limited to the recodification of the City Code into the "Grosse Pointe Park City Code" as published by

CivicPlus through its subsidiary, Municode. Utilizing the current City Code Book and all subsequent ordinance amendments, this amendment completely recodifies the Code into Chapters 1 to 46 in a way that is more conveniently arranged and organized. It also provides for the general penalty for violating the code, a format template for future amendments, and provides that any violations of past code provisions still remain valid.

This Summary of the Ordinance is published pursuant to Michigan Compiled Laws Section 117.3(k). True copies of the full text of the Ordinance and any law, regulations, code, or other material adopted in reference in such Ordinance are available for inspection or photocopy at the Office of the City Clerk, City of Grosse Pointe Park, 15115 East Jefferson Avenue, Grosse Pointe Park, Michigan 48230.

Bridgette Bowdler
City Clerk

GPN:

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

Motion by Council Member McMillan, seconded by Council Member Wiener, to approve to table the City Attorney Contract with The Kelly Law Firm and to bring it to the Personnel Committee for review, then back to Council by February.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

Moved by Council Member Wiener, seconded by Council Member Dreaver, to approve resolution to approve Civil Marriage Ceremony Fee effective January 1, 2024, for $100.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

COUNCIL COMMENT:
-Councilmember Kolar commented on the following: Detroit News article, and email from family on Kensington regarding trash pick-up.
-Councilmember Gallagher commented on the following: Building trust with the community, being open and transparent, we as a board must work harder to due diligence.
-Councilmember Wiener commented on the following: Communication, asking residents to please give feedback, good or bad, also ask questions and give suggestions.
-Mayor Pro tem Caulfield commented on the following: Always call to get the facts. Build residents trust with facts.
-Councilmember McMillan commented on the following: During the holidays, please visit and shop our local businesses.
-Councilmember Dreaver commented on the following: The benefits and drawbacks of the streetlights.
-Mayor Hodges commented on the following: Condolences to families, Congratulations to award winners for Beautification, support small businesses, December 15 workshop.

PUBLIC COMMENT (NON-AGENDA ITEMS)
1 Public Comment was made.

CLOSED DOOR SESSION – PURSUANT TO MCL 15.268 (C):
Moved by Councilmember Wiener, Seconded by Councilmember McMillan, to approve to move to Closed Session at 10:38pm.

AYES: Councilmembers Kolar, Gallagher, Caulfield, Wiener, Dreaver, McMillan, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

OPEN CLOSED DOOR SESSION:
Moved by Councilmember Caulfield, Seconded by Councilmember Wiener, to approve to go back into Open Session at 11:20pm.

AYES: Councilmembers Kolar, Gallagher, Caulfield, Wiener, Dreaver, McMillan, and Mayor Hodges.

NAYS: None

Motion Carried Unanimously

Moved by Councilmember Wiener, seconded by Councilmember McMillan, to approve request to opt out of PA 152.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

Moved by Councilmember Wiener, seconded by Mayor Pro Tem Caulfield, to approve the extension of the Purchase Agreement for the Sale of Real Property located on Alter Road in Detroit and on Wayburn Road in Grosse Pointe Park and authorize the City Manager to execute the same. 90-day extension with nonrefundable money deposit.

AYES: Council Members Kolar, Gallagher, Caulfield, Wiener, McMillan, Dreaver, and Mayor Hodges.

Nays: None

Motion Carried

ADJOURNMENT
Motion by Councilmember Wiener, seconded by Mayor Pro Tem Caulfield, to approve to adjourn the meeting.

AYES: Councilmembers Kolar, Gallagher, Caulfield, Wiener, Dreaver, McMillan, and Mayor Hodges.

NAYS: None

With no further business, the meeting adjourned at 11:21 p.m.

Bridgette Bowdler - City Clerk
Danielle Caudill- Deputy City Clerk

Grosse Pointe Park State of the Infrastructure Statement January 2024

The GPP Infrastructure Committee to better set targets and inform the community intends to provide an overview of our current city Infrastructure status at the beginning of the year, our prioritization short and long term, as well as insight and definitions of some of our systems. ***Please note the fiscal calendar does not coincide with the calendar year.***

2023 In Review

2023 saw an extensive collaborative effort between administration, city employees, committees, outside engineering firms and consultants to overhaul how infrastructure is handled in Grosse Pointe Park. Appreciating the reality that Grosse Pointe Park is a city served by an extensive infrastructure system that was primarily built a century ago, the team is attempting to move to a proactive direction of short- and long-term optimization and upgrade for the broader system while concurrently engaging in a more robust routine of preventative maintenance. This change in course was dramatically bolstered by the generosity of the residents in adopting a Water/Sewer Millage, which affords the financial basis to move forward as well as extraordinarily generous philanthropic contributions which allowed acceleration of water/sewer projects. ***The fiscal year and calendar year do not line up, there will be adjustments.***

Water Sewer Capital Allocations:

Income:		Projects:	
Millage	**$1,874,800**	**EERV Construction**	**$2,900,000**
Philanthropic Contributions	**$1,035,000**	**Mack Water Main & Lead Line**	**$529,000**
Water Sewer Income Allocation	**$150,000**	**St Clare Montefalco Water Main**	**$175,000**
Water Sewer Reserve Usage	**$794,200**	**Sewer Scoping and Maintenance**	**$250,000**

Water/Sewer:

The permitting and Construction of the **EERV** was the single biggest infrastructure accomplishment of 2023. Receiving the Permit entailed over 2 years of working closely with the State of Michigan, EGLE, GPP administration and engineering. With permit authorization in hand construction began this summer and has proceeded very well. The city is diligently working to continuously improve sewer service to residents and will do all that is possible to ensure residents are protected, and while we hope to avoid its use, the **EERV** provides a massive safety system for Park residents in the event of a catastrophe.

2023 was not without challenges, we saw a large uptick in water main breaks towards the end of summer. DPW responded diligently to breaks and the city has been working with GLWA so they would address pressure fluctuations, concurrently we have been discussing engineering options that could stabilize external fluctuations. However, the core issue here is the age of our water main system, this is why GPP has begun the process of annual systematic replacement and upgrades of water mains. This program has already seen the first major water main replacements in almost 40 years beginning with replacement of a section of Water main at Mack Avenue and a section serving the area of St Clare of Montefalco. This plan of water main replacement will dramatically reduce breaks, water losses, improve service to residents and overtime will allow more efficient allocation of resources towards Preventative Maintenance instead of repairs. This long-term plan is made possible through the resident approved Water Sewer millage.

Sewer Cleaning, Scoping and Maintenance is now an annual budgeted item, this allows us to optimize the operation of the sewers, as well as to better build out the service map. 2023 saw further streamlining of the system, with notable cleaning and sediment removal on the south side of Jefferson, with 36 cubic yards of sediment removed (equivalent of 3 dump trucks) and nearly 9500 feet of sewer receiving root treatment.

There was also progress on further drying the system with alleyway, parking lot and sewer separations as well as downspout disconnections, without even including downspout and homeowner separations more than 5 acres of additional area has been separated.

It is also critical to note that GPP could not have moved as aggressively on these capital projects without the extraordinary support of our philanthropic community.

Road Work, Parking and Alleyways

Major sections of roadway that were lower on PASER ratings have been completely repaved, including a section of Kercheval and Cadieux (with support of County Grant Money). The entire city hall/library parking lot has been completely repaved and two blocks of alleyways.

Energy and Sustainability

2023 saw the completion of the city-wide street light replacement project. This is a major project that is anticipated to substantially reduce city electricity use (projected savings of $110,000/year), it reduces the maintenance of the system, it creates better more uniform lighting to aid in public safety, and the project cost of approximately $243,000 was supported by $94,000 of federal grant money. Additionally, the near century old Jefferson pumping station windows have been replaced due to the City Hall Bond.

DPW Service

This summer saw some substantial storms, with major precipitation and wind. The pumping stations were under continuous monitoring during these storms and performed very well. DPW also responded diligently to downed trees/branches and any obstructions, this can be attested to by one storm in August that saw the DPW working through the night and producing 1500 yards of wood chips in a matter of days.

2024 Goals

2024 will be kicking off with a presentation of a 6-year CIP framework to the planning commission in their January meeting, which we then hope to see put to the City Council for adoption at the following meeting. While much of infrastructure communication focuses on water/sewer, our CIP will encompass capital planning for all departments, also while this document checks city requirements, it is intended to be a foundation. The city has been planning out infrastructure needs far beyond the 6-year timeframe and concurrently is working to build out resident friendly devices and mapping so small, mid- and long-term work from minor maintenance and major capital projects can be anticipated. This long-term effort is being built out dynamically to better adjust for resident needs, cost fluctuations, philanthropic and grant support, etc. all while keeping an eye on continuously improving communication and community engagement.

Projected Water Sewer Capital Allocations:

Income:		**Projects:**	
Anticipated Millage	**$1,900,000**	**Water Main Replacement and Lead Lines**	**$1,000,000**
Water Sewer Income	**$150,000**	***Maumee, Beaconsfield and Dedicated Defer Water Main***	
		Ongoing Sewer Cleaning Scoping	**$200,000**
		Jefferson Sewer Separation	**$435,000**
		Pump Station Controls	**$50,000**
		Water Meter Replacement Allocation	**$215,000**
		Water/Sewer Reserve Deposit	**$150,000**

Water/Sewer:

This projected budget is on target with the city's goal of replacing 2-3% of city water mains annually (which will be accelerated if funding allows) as well as compliance with Michigan lead line replacement mandates. The targeted water mains for this period (2 blocks of Beaconsfield and a section of Maumee) have been identified both by DPW and engineering as high priority for multiple factors, including frequency of breaks, lead line concentrations, resident service, and financial impact. Furthermore, a dedicated water supply is being put in place for Defer school.

Sewer maintenance and resiliency are now an ongoing annual component, as well as an annual contribution to our water/sewer reserve. We have engineered and anticipate moving forward with a separation project on Jefferson, which will further dry out the broader sewer system of GPP.

With these projects underway, the city is now finalizing a plan to undertake a greatly needed project of city-wide systemic water meter replacements. More than 70% of city buildings are utilizing obsolete water meters, which are out of calibration and cannot accurately transmit data. This is a critical project to allow for accurate billing, reduction in waste and better allocation of city resources. A proposal for the water meter replacement is being developed for council consideration and will be presented in the first quarter.

In terms of financing, the water sewer millage allows for concerted long-term capital planning, though 2023 saw us tap into the water sewer reserve due to some high priority projects needing immediate action, going forward we are targeting an annual contribution to the reserve fund. The city continues to aggressively seek support for needed projects, through efficiencies, grant programs, coordination with regional utilities and discussions with state and federal representatives. The broader market of high interest rates, supply chain and labor constraints factors into our planning and we will always stay on a dynamic footing to make the most of opportunities as they arise.

Roads, Alleyways, Parking

Road work and alleyway improvement is well underway. The PASER ratings for GPP continue to be strong and the aim is to maintain that with a more proactive approach. Going forward we want to move away from patchwork repair to more robust longer-term replacement and our attention is turning to some longer runs of Kercheval, Charlevoix and on Windmill Point. We also are targeting county and regional grant support for this work.

The business district will see a substantial expansion of parking capacity with the completion of the new lots in early first quarter, it is important to note these lots also contain EV charging and were built with robust consideration of storm water management and inclusion of permeable pavers. The city is also working to standardize parking with the other Pointes, and we anticipate moving to the same digital parking application early in 2024.

The city is developing an alleyway maintenance plan and schedule, which we expect to begin rolling out later in 2024. Furthermore, there is development underway for a more targeted sidewalk repair and maintenance plan.

Energy and Sustainability

In 2024 there are further upgrades and modernization efforts being undertaken with the pumping stations. These efforts will improve responsiveness as well as should improve energy efficiency and reducing waste. There is also pursuit of energy efficiency grants both through utilities and state/federal programs, while it is an outside chance to receive them, we continue to work to gain financial support for system upgrades and more resiliency that also reduces energy usage. Additionally, the water meter replacement program and water main replacement program both dramatically tackle wasted water.

POST DATES 12/01/2023 - 12/31/2023
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Vendor Code	Vendor Name / Invoice	Description	Amount
004559	ANTONIO DICRISTO		
	1010	MDOT ROAD REPAIR - JEFFERSON/KENSINGTON	8,200.00
TOTAL FOR: ANTONIO DICRISTO			8,200.00
000778	ARBOR PRO TREE SERVICE		
	9157/9158	TRIMMING AND FINE PRUNNING/TREE SHRUB REMOVAL	8,479.00
TOTAL FOR: ARBOR PRO TREE SERVICE			8,479.00
000735	BS&A SOFTWARE		
	151105	MISCELLANEOUS RECEIVABLES & EMPLOYEE SELF SERVICE T	5,140.00
TOTAL FOR: BS&A SOFTWARE			5,140.00
003187	DETROIT DESIGN CENTER		
	1750	"SAILS OF TWO CITIES" INSTALLATION AND DELIVERY	16,500.00
TOTAL FOR: DETROIT DESIGN CENTER			16,500.00
000088	DTE ENERGY		
	9100 073 1017 0	1000 MARYLAND - 10/31/23 - 11/29/23	5,054.42
	9100 405 1745 0	STREET LIGHTS - INV# 200314644748	39,904.04
TOTAL FOR: DTE ENERGY			44,958.46
003138	DUKE'S ROOT CONTROL, INC.		
	18367	SANITARY SEWER VIDEO/MATERIAL DISPOSAL	12,520.00
	19111	INFASTRUCTURE RESTROATION MAINT. AND REPAIR	12,613.15
TOTAL FOR: DUKE'S ROOT CONTROL, INC.			25,133.15
001511	EQUITABLE		
	VOUCHER	PAY DATE 12/08/23	13,827.63
	VOUCHER	PAY DATE 12/22/23	13,908.24
TOTAL FOR: EQUITABLE			27,735.87
005197	FLORENCE CEMENT COMPANY		
	OHM JN: 7508-22-0(	KECHEVAL AVE REHABILITATION	150,632.84
TOTAL FOR: FLORENCE CEMENT COMPANY			150,632.84
001590	GFL ENVIRONMENTAL USA		
	63403616/1661541	CURBSIDE RECYCLING & CURBSIDE TRASH - DECEMBER 2023	68,771.70
TOTAL FOR: GFL ENVIRONMENTAL USA			68,771.70
000347	GREAT LAKES WATER AUTHORITY		
	100-0571-W	CHARGES FOR MONTH OF OCTOBER 2023	121,249.26
	200-0571-S	SEWAGE MONTHLY FIXED CHARGES - 11/01/23 - 11/30/23	163,100.00
TOTAL FOR: GREAT LAKES WATER AUTHORITY			284,349.26
004925	GREEN MEADOWS LANDSCAPE INC		
	351870	MOWING FOR PARKS - PATTERSON PRK & WINDMILL PTE PK/	9,000.00
TOTAL FOR: GREEN MEADOWS LANDSCAPE INC			9,000.00
000117	GROSSE POINTE CLINTON REFUSE		
	9621	OCTOBER 2023 - REFUSE DISPOSAL	20,609.76
TOTAL FOR: GROSSE POINTE CLINTON REFUSE			20,609.76
000124	GROSSE POINTE PUBLIC SCHOOLS		
	F9972	12/01/2023-12/15/2023 WINTER TAX DISTRIBUTION	473,227.14
TOTAL FOR: GROSSE POINTE PUBLIC SCHOOLS			473,227.14
004478	INNER CITY CONTRACTING LLC		
	OHM JN: 7508-22-0(	MACK AVE WATER MAIN REPLACEMENT	79,540.56
TOTAL FOR: INNER CITY CONTRACTING LLC			79,540.56

POST DATES 12/01/2023 - 12/31/2023
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Vendor Code	Vendor Name / Invoice	Description	Amount
004230	KIRK, HUTH, LANGE & BADALAMENTI PLC		
	108848	LEGAL SERVICES - VARIOUS OCTOBER 2023	11,992.25
	109282	LEGAL SERVICES - VARIOUS NOVEMBER 2023	7,062.50
TOTAL FOR: KIRK, HUTH, LANGE & BADALAMENTI PLC			19,054.75
005226	L D'AGOSTINE & SONS INC		
	7508-22-0020	EERV PAY APPLICATION	584,073.64
TOTAL FOR: L D'AGOSTINE & SONS INC			584,073.64
000161	MARINE CITY NURSERY		
	48136	CONTRACTUAL - LAWNCARE/LANDSCAPING CITY HALL	10,290.00
TOTAL FOR: MARINE CITY NURSERY			10,290.00
005227	MULIER CONSTRUCTION INC.		
	F9725	1117 LAKEPOINTE - TIFA GRANT BACKMAN	7,000.00
TOTAL FOR: MULIER CONSTRUCTION INC.			7,000.00
005185	NEIGHBORHOOD MASONRY SPECIALIST LLC		
	2182	1074 MARYLAND TIFA GRANT - NOAH HALL	7,000.00
TOTAL FOR: NEIGHBORHOOD MASONRY SPECIALIST LLC			7,000.00
003729	OHM ADVISORS		
	69587	GENERAL SERVICES - WATER	5,594.50
	69588	EERV CONSTRUCTION SERVICES	38,411.00
	69589	KERCHEVAL PAVING CONSTRUCTION ENGINEERING - G2 CONS	8,811.83
	69590	JEFFERSON AVE SEWER SEPARATION - G2 CONSULTING FEE	6,825.00
	69592	ALLEY PAVING AND CITY HALL PARKING LOT - CONSTRUCTI	12,163.48
	69593	TIFA STREETSCAPE CONCEPTUAL ENGINEERING	10,506.50
TOTAL FOR: OHM ADVISORS			82,312.31
002561	SERV-ICE REFRIGERATION, INC.		
	GPP111323	SRVC CALL TO RECLAIM R-22 FROM CIRCUIT 1	6,430.22
	GPP111623-1	MOTOR REPLACEMENT DUE TO DAMAGES FROM EERV PROJECT	13,156.86
TOTAL FOR: SERV-ICE REFRIGERATION, INC.			19,587.08
000212	STATE OF MICHIGAN		
	761-11165239	MARINA LEASE ANNUAL FEE	20,241.00
TOTAL FOR: STATE OF MICHIGAN			20,241.00
005002	THE KELLY FIRM PLC		
	3787	GENERAL LEGAL/PROSECUTIONS - NOVEMBER 2023	8,333.33
TOTAL FOR: THE KELLY FIRM PLC			8,333.33
005131	YEO & YEO PC		
	584790	FY2023 AUDIT PROGRESS BILLING	18,000.00
TOTAL FOR: YEO & YEO PC			18,000.00
TOTAL - ALL VENDORS			1,998,169.85

Certificate of Recognition for Service

Dr. Lawrence Herzog, DVM

City of Grosse Pointe Park Proclamation

The City of Grosse Pointe Park recognizes with respect and admiration the contribution of work you have made to our community and the animals of Grosse Pointe Park and surrounding communities.

Whereas Dr. Herzog graduated from the Michigan State University College of Veterinary Medicine in 1975.

Whereas Dr. Herzog has been a resident of Grosse Pointe Park since 1983.

Whereas Dr. Herzog served as the City Veterinarian from 1982 through 2023.

Whereas his generous, selfless service and actions over the last 40 years have comforted and improved the lives of thousands of animals and their families.

Whereas Dr. Herzog and the work done at the Grosse Pointe Animal Clinic has had a positive and everlasting impact on the quality of life for pets and pet owners for decades.

Dr. Herzog can always be seen with an infectious smile, saying kind words, and telling stories about just about anything.

I, Michele Hodges, Mayor of the City of Grosse Pointe Park, Michigan do hereby set my hand and have caused the Official Seal of the City of Grosse Pointe Park, Michigan, to be affixed this 8^{th} day of January 2024.

____

Michele Hodges, Mayor
City of Grosse Pointe Park

ATTEST:

____

Bridgette M. Bowdler, City Clerk

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Approval of Council Rules and Code of Conduct

SUMMARY: On July 13, 2020, the Grosse Pointe Park City Council adopted its Rules and Code of Conduct ("Rules"). During the meeting, the Council considered several amendments, and the final amended Rules were both unanimously adopted by the Council and transcribed in the meeting's approved minutes. The meeting minutes are attached as Exhibit A.

After the November 2021 Council Election, the new Council reviewed proposed revisions and adopted revised Rules at its January 10, 2022, meeting. In addition to the initial proposed revisions (which are attached as Exhibit B), one amendment was proposed by the Council, and the amended rules were then adopted unanimously by the Council. The Council-initiated amendment was to add the word street to item #2 under the Citizen Participation section.

After the November 2022 Council Election, the new Council reviewed its Rules at its December 11, 2023, meeting. Several changes were proposed. A comparison of the Rules adopted by the Council in January 2022 and the proposed Rules from December 2023 is attached as Exhibit C.

Councilmember Dreaver at our January meeting had suggestions for the Council to consider. The Council may either adopt the version as is and if they so choose add the potential amendments as proposed.

- Page 7, under "Citizens Participation", line 2:
  - Current "The city requests if you do have a question or concern to bring it to the attention of the appropriate department(s) whenever possible."
  - Proposed "The city requests **citizens who** have a question or concern to bring it to the attention of the appropriate department(s) whenever possible."
- Page 11, line 8
  - Current " Incoming mail shall not be opened when addressed to individual Council Members or Staff."
  - Proposed "Incoming mail shall not be opened when addressed to individual Council Members or Staff **other than the recipient**."
- Page 13, under "General Provisions", line 4:
  - Current " The Mayor **and City Attorney** shall be responsible for enforcing the Rules of the City Council contained herein, as well as the Code of Conduct."
  - Proposed "The Mayor and City Attorney **can consult and provide advisement for** the Rules of the City Council contained herein, as well as the Code of Conduct."

FINANCIAL IMPACT: N/A

RECOMMENDATION: Motion to approve Council Rules and Code of Conduct

PREPARED BY: Nick Sizeland, City Manager

Dated:

Subscribed and sworn to before me this
_______ day of ____________, 20___
Notary Public, _________ County, Michigan
Acting in _____________ County, Michigan
My Commission Expires: ________________

RULES OF THE CITY COUNCIL AND CODE OF CONDUCT

Mayor Denner asked City Manager Sizeland to introduce the topic for Council consideration.

City Manager Sizeland highlighted key changes that were made due to suggestions from Council at the previous Council meeting. Those changes include:

- requirements of special and closed meeting notices
- addition of public comment for agenda items
- approval of consent and regular agendas
- administration reports including Public Safety, Public Works, and Parks and Recreation Departments
- Setting meeting agendas, including how Council Members can request to have an item added to the regular agenda.
- Posting unapproved draft minute meetings online within 8 business days of the meeting
- Clarification was provided around City Council and retaining the City Attorney for personal matters
- Communication process including when the City Manager needs to be copied on email responses
- Authorization of who can directly contact the City Attorney
- The general provisions and compliance section were modified
- City Charter was added to the reference page.

Motion by Mayor Denner, second by Councilmember Robson, to adopt the Rules of the City Council and Code of Conduct document as written.

Councilmember Read inquired when the City Manager needs to be copied on emails and that copying the City Manager on all emails will only fill the City Manager email with unnecessary clutter.

City Manager Sizeland responded the City Manager only needs to be copied on a response when an email includes all of City Council.

Councilmember Read stated that on page 10, under Council Conduct, paragraph 2, second to last line, she would recommend changing the word unless to until.

Both the motioner and the second accepted the change.

Councilmember Read stated that she wanted the compliance section and signature requirement removed, stating that she believes requiring signature contradicts the Oath of Office for elected officials.

Motion by Councilmember Read, support by Councilmember Fluitt, to eliminate the compliance section and signature line from the document.

Councilmember Fluitt stated that pertaining to page 5 under the agenda, an agenda item should be added if a councilmember requests it to be added.

Mayor Denner stated that it is important to give City Administration time to research and be prepared to support the discussion, which the proposed process allows.

Mayor Denner also stated that the process does allow for other items to be added to the agenda through a vote with majority support.

Councilmember Fluitt stated she was concerned that by taking an item to a vote, it would never come up for discussion or research again.

Motion by Councilmember Fluitt, second by Councilmember Relan, to remove the last sentence of the second paragraph on page 5 under setting a meeting agenda.

Councilmember Read stated that not all added agenda items need to be action items, they can be added as discussion items that are not for public comment or falling under new/old business.

Councilmember Grano stated that according to Roberts Rules of Order which Council operates under, it is clear that the Mayor sets the agenda. The process laid out in Roberts Rules is that if a member of the Council wanted something put on the agenda, they would approach the Mayor who could deny the request. The Councilmember could bring the agenda item up again in new and old business and ask to have it added to a future meeting again. Councilmember Grano stated that setting up a policy that goes outside Roberts Rules of Order frustrates the process.

Councilmember Fluitt inquired if the draft proposed meeting agenda that is made available to Council would also be available to the public five days in advance.

City Manager Sizeland stated that it would only be the agenda and that it would be made available only to Council. It is to provide Council time to ask comments and questions on the proposed agenda.

Councilmember Fluitt stated that she would like to have more time with the meeting packet and would like to have the agenda and all meeting materials to Council and on the website at least three business days in advance of the meeting.

City Manager Sizeland stated that Administration would be committed to getting all of the meeting materials out to Council and the Public as early as possible but would request to have the ability to still add emergency items to the agenda at the last minute if necessary.

Mayor Denner suggested adding wording that it would be the objective of the Administration to make meeting materials available to Council and the public three business days in advance of the meeting without making it a rule.

City Manager Sizeland proposed making meeting materials available to the Council and to the Public on Thursday, two business days before the meeting. In other communities, it is a Thursday or Friday when the City Council agenda and supporting documentation is made available.

Motion by Councilmember Fluitt, support by Councilmember Grano, to make the proposed meeting agenda and supporting documents available to Council and published online two business days in advance of the meeting. Emergency items can be added to the agenda after two business days if necessary.

Councilmember Fluitt inquired why according to page 9 of the document, under Authorization to Contact the City Attorney, she would need to go through the City Manager to be able to contact the City Attorney.

Mayor Denner stated that it is in the Charter for the City Attorney to coordinate with the City Manager which is why the process was put in this way. It was also included to be able to manage the City Attorneys time more efficiently and that at certain times, there are more requests then hours in the day.

Motion by Mayor Denner, second by Councilmember Fluitt, that a Councilmember or Chair makes such requests to the City Attorney and copies the City Manager on such requests with the exception of Ordinance Review committee.

Councilmember Hodges inquired as to why there is not a requirement to stream meetings included within the document.

Mayor Denner stated that until the process is figured out, putting it in the rules may be premature.

Councilmember Hodges inquired why per item number 2 on page 7, closed session meeting minutes are only retained for a year and that it seemed to short of a time period to retain and protect the minutes. Councilmember Read stated that they are only kept a year because of the Open Meeting Act requirements and everyone responded that was correct.

Amendment 4 – that a Councilmember or Chair makes such requests to the City Attorney and copies the City Manager on such requests with the exception of Ordinance Review committee.

AYES: Councilmembers Grano, Relan, Read, Hodges, Robson, and Fluitt, and Mayor Denner

NAYS: None

Amendment 3 – to make the proposed meeting agenda and supporting documents available to Council and published online two business days in advance of the meeting. (Top of page 6) Emergency items can be added to the agenda after two business days if necessary.

AYES: Councilmembers Grano, Relan, Read, Hodges, Robson, and Fluitt, and Mayor Denner

NAYS: None

Amendment 2 – to remove the last sentence of the second paragraph on page 5 under setting a meeting agenda.

AYES: Councilmembers Relan, Read, Hodges, and Fluitt.

NAYS: Councilmembers Grano and Robson, and Mayor Denner.

Amendment 1 - to eliminate the compliance section and signature line from the document

AYES: Councilmembers Grano, Relan, Read, Hodges, Robson, and Fluitt, and Mayor Denner

NAYS: None

Original Motion
AYES: Councilmembers Grano, Relan, Read, Hodges, Robson, and Fluitt, and Mayor Denner

NAYS: None

The adopted Rules of the City Council and Code of Conduct reads as follows:

City of Grosse Pointe Park
Rules of the City Council and Code of Conduct

Statement of Purpose

The residents and businesses of Grosse Pointe Park are entitled to have a fair, ethical, and accountable municipal government which has earned the public's full confidence for integrity. The City of Grosse Pointe Park's strong desire to fulfill this mission requires that:

- public officials, both elected and appointed, comply with both the letter and spirit of the laws and policies affecting the operations of government;
- public officials be independent, impartial and fair in their judgment and actions;
- public office be used for the public good, not for personal gain; and
- public deliberations and processes be conducted openly, unless legally confidential, in an atmosphere of respect and civility.

To this end, the City of Grosse Pointe Park has adopted these Rules of the City Council and Code of Conduct for elected officials and members of appointed boards, commissions and committees to promote public confidence in the integrity of local government and its effective and fair operation.

Council-Manager Government

The City of Grosse Pointe Park functions under the Council-Manager form of government, the fastest growing form of government in the United States today. According to surveys by the International City/County Management Association (ICMA), this form of government has grown from 48% usage in 1996 to 55% usage in 2006. It is also the most prevalent for populations over 10,000 and is used by more cities, villages, townships, and counties than any other form. The roots of the Council-Manager form of government dates as far back as the early 1900s.

The Council-Manager form of government is based on the separation of roles and responsibility between the City Council and the City Manager for the effective and efficient investigation, deliberation, and delivery of services. The City's goals are best achieved when there is an open, dynamic, and cooperative working relationship built on trust between the City Council as a body, the City Council Members as individuals, and the Manager. This relationship is further enhanced by the understanding that each person is conducting themselves in their role in a reasonable, responsible, and accountable manner while working together in the best interest of the citizens of Grosse Pointe Park. It is important that everyone involved has a shared understanding of the roles of each involved person and body.

City Council

The City Council legislates through ordinances and resolutions but may not exceed the scope of authority the body is granted through the City's charter and state law. In a council-manager government, the mayor and council members are the leaders and policy makers elected to represent the community. The Mayor acts as the Chair of the body but does not have veto power and is considered a voting member of the body like the other council members. The City Council acts as policy makers and long-term and short-term goal setters. They focus on policy issues that are responsive to citizens' needs and wishes. The City Council is also responsible for approving the City's budget and all capital improvement plans.

A City Council member is a goal setter who helps develop a vision for the community and helps establish goals and milestones. Council members must remember they are elected to make decisions as a collective body, not to act as individuals or apart from the council as a whole.

City Manager

The City Manager is the chief administrative officer for the City of Grosse Pointe Park. Major responsibilities include oversight of preparation of the annual budget and long-range financial planning, supervision of all City departments, coordination and development of programs and services and the implementation of City Council's strategic priorities and policy decisions. The City Manager is also responsible for recruiting, hiring (unless approval of a position is by the City Charter), and supervising staff; and serving as the council's chief adviser.

The City Manager may make policy recommendations to the council, but the council may or may not adopt them and may modify the recommendations. The City Manager also provides regular reports and updates to the City Council on these items. The manager is bound by whatever official action is taken by the Council.

The City Manager reports to and is appointed by the City Council under the Council-Manager form of government.

Regular Meetings

1. Regular meetings of the City Council will be held on the second or fourth Monday of each month beginning at 7:00 p.m., local prevailing time, in the Council chambers, City Hall, 15115 E. Jefferson Ave., Grosse Pointe Park, Michigan, unless special circumstances, e.g. holidays, closing of City Hall, etc., warrant otherwise.

2. All meetings shall be governed by and subject to all applicable provisions of the City Charter and relevant Michigan Statutes, including, but not limited to, the Open Meeting Act, MCL 15.261 et seq.; MSA 4.1800 (1) et seq. as amended.

3. Mayor and City Council have a reasonable knowledge of the rules and conduct the council has adopted. This will keep the meeting moving smoothly and efficiently, with a clear indication of each item's disposition.

4. The rules of parliamentary procedure as contained in Robert's Rules of Order, most recent edition, shall govern Council meetings in all cases to which they are applicable, provided they are not in conflict with these Rules, the Ordinances and Charter of the City of Grosse Pointe Park, and/or any applicable state or federal law.

5. The Mayor shall preserve order and decorum and may speak to points of order in preference to other councilmembers. The Mayor shall decide all questions arising under this parliamentary authority, subject to appeal and reversal by a majority of the councilmembers present.

6. Any member may appeal a ruling of the chair to the council. If the appeal is seconded, the member making the appeal may briefly state the reason for the appeal and the chair may briefly state the ruling. There shall be no debate on the appeal and no other member shall participate in the discussion. The question shall be, "Shall the decision of the chair be sustained?" If the majority of the members present vote "aye," the ruling of the chair is sustained; otherwise it is overruled.

7. The Mayor, or in his/her absence or direction, the Mayor Pro Tem shall at the fixed time take the Chair for the convening of the City Council to order. Upon the appearance of a quorum, the Council shall be in session. In the event that both the Mayor and Mayor Pro Tem are absent from a meeting, the Council person having served the longest uninterrupted term of office as a Council member shall take the Chair for the purpose of calling the Council to order.

Requirements for Regular, Special and Closed Door Meetings

1. Within 10 days after the December meeting of City Council, a public notice stating the dates, times and places of the regular monthly council meetings for the following calendar year will be posted at the City Offices and the City's website.

2. By Charter Section 6.2. Special meetings. Special meetings shall be called by the Clerk on the written request of the Mayor, the City Manager or any two members of the Council on at least twenty-four hours written notice to each member of the Council served personally or left at his usual place of residence; but a special meeting may be held on shorter notice if all members of the Council are present or have waived notice thereof in writing. State law reference-Open meetings Act, MCL 15.261 et seq., MSA 4.1800(,11) et seq

Closed Meetings Purpose

Meeting in closed session – a public body may meet in a closed session only for one or more of the permitted purposes specified in section 8 of the OMA. The limited purposes for which closed sessions are permitted include, among others:

(1) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing.

(2) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(3) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(4) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(5) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, all interviews by a public body for employment or appointment to a public office shall be held in an open meeting pursuant to this act.

(6) To consider material exempt from discussion or disclosure by state or federal statute.52 But note – a board is not permitted to go into closed session to discuss an attorney's oral opinion, as opposed to a written legal memorandum.

A closed session must be conducted during the course of an open meeting – section 2(c) of the OMA defines "closed session" as "a meeting or part of a meeting of a public body that is closed to the public." Section 9(1) of the OMA provides that the minutes of an open meeting must include "the purpose or purposes for which a closed session is held."

Calling Closed Meetings

At a regular or special meeting, the Council may call a closed session under the conditions outlined in Section 1, above. The vote and purpose(s) for calling the closed meeting shall be entered into the minutes of the public part of the meeting at which the vote is taken.

Agenda

The following shall be the form of the agenda for Council meetings:

I. Roll Call of Council
II. Pledge of Allegiance
III. Approval of Consent Agenda (if applicable)
IV. Approval of Regular Agenda
V. Public Comment (Agenda Items)
VI. Administration Reports (If applicable)
VII. Committee and Commission Reports
VIII. Unfinished Business
IX. New Business
X. Public Comment (Non Agenda Items)
XI. Closed Session
XII. Adjournment

Setting a Meeting Agenda

An agenda serves as the guide for conducting an official business meeting of the City Council or any other duly constituted body. The persons responsible for setting the agenda is the Mayor in consultation with the City Manager.

City Council Members can request to have an item added to a city council meeting agenda at least 7 business days in advance of a scheduled meeting by contacting the Mayor and City Manager with an email request. ~~After consulting with the Mayor the City Manager will respond to that Council Member.~~

The draft proposed meeting agenda will be sent to council 5 business days in advance for review and comments. The meeting agenda and all supporting documents will be made available to Council and published online two business days in advance of the meeting. Emergency items can be added to the agenda after two business days if necessary~~.~~

As part of every Council meeting, the City Council will set the Regular Agenda at the beginning of the meeting after the Consent Agenda has been approved and voted on. At that time, Council Members can request that a topic of discussion be added to the agenda and if it gets a second and approved by a majority of the council, that agenda item will be added to the next council meeting.

By placing the approved added agenda item to the next meeting, the City Manager and City Attorney can research the pros and cons and provide any required legal opinion, as well allowing the public to be in attendance for that agenda item for those who so choose to listen and or participate during public comment of agenda items.

Consent Agenda

1. A consent agenda may be used to allow the Council to act on numerous administrative or non-controversial items at one time. Included on the agenda can be non-controversial matters such as approval of minutes, payment of bills, approval of recognition resolutions, etc. The consent agenda will be provided to Council 5 business days before the scheduled meeting where the consent agenda will be used.
2. Upon request by any member of the council, an item shall be removed from the consent agenda and placed on the regular agenda for discussion. In order to move an item to the regular agenda, the request must be made via email to the Mayor, City Manager, and Clerk by 10am the Friday before the meeting.

Voting and Discussion

1. A vote upon all ordinances and resolutions, and all subsidiary motions applied thereto, shall be taken by a roll call vote.

2. In all roll call votes, the names of the members of Council shall be called.

3. In all cases where a vote is taken, the Chair shall declare the result.

Minutes

1. The highlights of the discussion after a motion has been made and seconded do not have to be recorded. However, many recorders find it appropriate for future reference as well as politically practical to record both the points in favor of and against a motion. The minutes should comply with the basic requirements of the Open Meetings Act and not be overly detailed. When the pros and cons are recorded, the discussion should be summarized and the minutes should reflect the amount of discussion on each side, both in content and length. The recorder should not attempt to record remarks exactly as stated. The record should reflect what was said without bias, prejudice, or opinion of the recorder.

1. Unapproved minutes of regular or special meetings shall be available for public inspection not more than eight business days after such meeting at City Hall and on the City website. Approved minutes shall be available for public inspection and posting on the City’s website not later than five business days after the meeting at which the minutes were approved.

2. Minutes of closed meetings are a separate set of minutes and shall be taken by the Clerk or the designated secretary of the Council at the closed meeting. These minutes will be retained by the

clerk for one year, shall not be available to the public, and shall only be disclosed if required by a civil action, as authorized by the Open Meetings Act.

Citizen Participation

1. All public comments before the City Council shall be limited in length to three minutes per member of the public. The Clerk will maintain the official time and notify the speakers when time is up. Additional time may be granted by a majority vote of the Council Members present.

2. Persons addressing the City Council shall state their name and street.

3. The Council welcomes and encourages the public to speak during the public comment and public hearing portions of the agenda. However, Council policy is to hear the public comment, but not to act on the public comment at the same meeting. Matters of public concern brought before the Council during the Public Comment portion of the meeting will be referred to the City Manager for action, if any. If, after communicating with the City Manager, no resolution is reached, the concern will be elevated to the Mayor and then eventually to the Council for action.

4. Persons addressing the City Council shall refrain from making personal, disrespectful, slanderous or profane remarks. Debates among the public at meetings are not permitted. To preserve the order and decorum of Council meetings, the audience shall refrain from interrupting others, cheering, applauding or similar actions during the course of the meeting.

5. Members of the audience shall address all remarks to the Mayor and Council and shall not hold conversations or discussions with other members of the audience.

6. During a public hearing (Zoning Board of Appeals, Outside Presentation), all presentations shall be limited to ten minutes. The City Clerk shall maintain the official time. Additional time may or may not be granted. When there are numerous individuals desiring to express unanimous support or opposition, the Mayor may acknowledge a spokesperson be designated to address the public hearing before Council.

Disorderly Conduct

1. The Chair may call to order any person who is being disorderly by speaking out of order or otherwise disrupting the proceedings, failing to be germane, speaking longer than the allotted time or speaking vulgarities. Such person shall be seated until the Chair determines whether the person is in order.

   If the person shall continue to be disorderly and disrupt the meeting, the Chair may order the sergeant at arms to remove the person from the meeting. No person shall be removed from a public meeting except for an actual breach of the peace committed at the meeting or otherwise in accordance with the law.

Committee Assignments

1. The Mayor may assign Council Members to any committee and designate a Chairperson as is deemed necessary, with the approval of the Council.

2. As provided in the City's Charter, Council Members responsibilities will be generally limited to policy and not the administration of a department or the activities of the administration.

3. Committees of the City Council shall be advisory only (unless given specific authority for particular purposes by the City Council) and no committee shall have budget or spending authority to incur costs, expenses, or purchases of any goods or services. Committees may however, make recommendations to the City Council or administrative officers of the City. Such recommendations may result in the incurring of costs, expenses, purchases of goods and services, and the budgeting and appropriation of funds by the City Council.

4. The City Manager and Department Heads may request the presence of a Council representative at any meeting they deem necessary. A Council representative should be requested to attend meetings where other elected governmental representatives are to be present.

5. Committee Chairs shall provide a report to the City Clerk for minute records.

City of Grosse Pointe Park Code of Conduct

Public Relations

1. Members of Council shall not debate with a member of the public at Council meetings since these debates seldom resolve concerns and many times inflame feelings at a public meeting.

2. Avoid debating with citizens at a public hearing. The purpose of the hearing is to receive their information and/or opinion. You will have your opportunity later to state your position and rebut any information or argument you may feel needs it. Give the appearance— and feel it, too—of encouraging individuals to express themselves. You can help by looking directly at the person talking and by using nonverbal cues such as nodding affirmation and physically leaning in the direction of the speaker. At the same time, avoid such negative nonverbal cues as scowling, reading, checking your phone messages, talking to another trustee, or using facial expressions that suggest ridicule or contempt.

3. The Mayor is the designated representative of the Council to present and speak on the City's official positions. If an individual Council Member is contacted by the media, the Council Member should be clear about whether their comments represent the official City position or a personal viewpoint.

City Council Relations with City Staff/Officials

City Council policy is implemented through professional administrative staff. Therefore, it is critical that the relationship between Council and staff be well understood by all parties so policies and programs may be implemented successfully and efficiently.

1. Council Members shall not debate with staff during a Council meeting or general business meetings. Any concerns by a Council Member over the conduct, performance or work of a City employee during a Council meeting or publicly through casual conversation, email and social media should be directed to the City Manager privately to ensure the concern is resolved.

2. All questions or requests for information by individual Council Members shall be directed to the City Manager who shall determine whether or not the question or request relates to City business. All questions or requests determined by the City Manager to be related to City business shall be handled as a question or request made by the Council, as set forth above.

3. Council Members and Mayor shall not coerce or attempt to influence staff in the processing of applications, the granting of licenses or permits, the hiring of personnel, or any other decision made by staff. The City Council should avoid situations that can result in City staff being directed, intentionally or unintentionally, by one or more members of the City Council.

4. Council Members and the Mayor shall not retain the City Attorney or any member or associate of the City Attorney's law firm for legal representation in any personal matter during their tenure on City Council unless there is a special circumstance and a waiver has been approved by City Council.

5. Council Members do not attend meetings with City staff unless requested by the City Manager and or Department Head. Even if the Council Member does not say anything at a City staff meeting, a Council Member's presence may imply support or opposition, show partiality, intimidate staff, and/or hamper the staff's ability to do their job objectively.

6. Mail that is addressed to the Mayor and City Council shall be delivered to the City Manager. If a response is required, the City Manager will respond and may confer with Council if necessary.

7. Incoming mail shall not be opened when addressed to individual Council Members or Staff.

8. Council Members may respond to any person or business who has written to all of city council electronic communication. In response for a request of comment

    a. Such correspondence by the Council Member shall state the City Council's position, if there is one, on the given issue.

b. No Council Member will state a position contrary to that of City Council's unless the member states the position of City Council first and, then identifies his or her position as being personal and not that of adopted policy. For example, "While I voted against, X, the City Council voted in support of."

c. All such correspondence in 8, 8(a), and 8(b) shall be copied to the City Manager with the exception of social media.

9. **Authorization for contacting the City Attorney**. The following officials (by title) are authorized to contact the city attorney regarding city administration matters:

   City Manager

   Director of Public Safety

   City Clerk

   To the extent a council member or committee chair requires legal advice from the City Attorney, the Council member or chair shall make the~~such~~ request and copy~~through~~ the City Manager on their request to the City Attorney with the exception of the Ordinance Review Committee. Afterwards the City Attorney and or City Manager shall communicate to the council the matter at hand.

Council Conduct with One Another

1. Use formal titles. Council Members shall refer to one another formally during public meetings as Mayor, Mayor Pro-tem, or Council Member followed by the individual's last name.

2. During the council discussion and debate, no member shall speak until recognized for that purpose by the chair. After such recognition, the member shall confine discussion to the question at hand and to its merits and shall not be interrupted except by a point of order or privilege raised by another member. Speakers should address their remarks to the chair, maintain a courteous tone and avoid interjecting a personal note into debate. No member shall speak more than once on the same question until ~~unless~~ every member desiring to speak to that question shall have had the opportunity to do so.

3. Practice civility and decorum in discussions and debate with council and the public. Difficult questions, and tough challenges to a particular point of view are to be expected as are criticism of ideas. That is democracy in action. This does not allow, however, Council Members to make belligerent, personal, impertinent, slanderous, threatening, abusive, and/or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated.

4. Respect the role of the Chair in maintaining order. It is the responsibility of the Chair to keep Council Members on track during public meetings. Council Members should respect efforts by the Chair to

focus discussion on current agenda items. If there is disagreement about the agenda or the Chair's actions, those objections should be voiced politely and with reason, following the rules outlined in parliamentary procedure.

5. Avoid personal comments that could offend other Council Members. If a Council Member is personally offended by the remarks of another Council Member, the offended Council Member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other Council Member to justify or apologize for the language used. The Chair will maintain control of such discussions.

City Council Relationship with City Commissions and Committees, and Council Member Representation to Other Agencies and Groups

1. Members of the City Council shall not influence commission or committee recommendations including DDA and TIFA boards, or influence or lobby individual commission or committee members on any item under their consideration, with the exception of a council member who is part of such board, committee or commission with voting rights. It is important for commissions and committees to be able to make objective and independent recommendations to the City Council. Members of Council who influence commission positions on an item may prejudice or hinder their role in reviewing the commission's recommendation as a member of the City Council.

2. Council Members shall have the right to attend meetings of other City commissions and committees, but are cautioned about becoming involved in the meeting's discussions.

3. If a City Council Member represents the City before another governmental agency or organization, the Council Member shall first indicate the opinion of the Council. Personal opinions and comments may be expressed only if the Council member clarifies that these statements do not represent the position of the City Council.

General Provisions

1. The text herein shall constitute the entire Rules of the City Council. These rules supersede and/or render void any and all prior written and/or oral Rules of Council relating in any manner whatsoever to the subject matter contained herein unless contained in the City Charter or Code of Ordinances.

2. In any provision, or any portion thereof, contained in these rules is held to be unconstitutional, invalid or unenforceable, the remaining rules or portions thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

3. These rules of the council will be placed on the agenda of the first meeting of the council following the seating of newly elected councilmembers for review and adoption. A copy of the rules adopted

shall be distributed to each councilmember. The council may alter or amend its rules at any time by a vote of a majority of its members after notice has been given of the proposed alteration or amendment.

4. The Mayor shall be responsible for enforcing the Rules of the City Council contained herein, as well as the Code of Conduct.

5. These rules may be suspended for a specified portion of a meeting by majority of the Council Members present.

~~Compliance~~

~~The City of Grosse Pointe Park Rules of City Council and Council Code of Conduct expresses standards of conduct expected for members of the Grosse Pointe Park City Council. Members themselves have the primary responsibility to assure that standards are understood and met, and that the public can continue to have full confidence in the integrity of government.~~

~~As a member of the Grosse Pointe Park City Council, I agree to uphold the Rules of City Council and Council Code of Conduct for elected and appointed officials adopted by the City Council and conduct myself in a professional manner:~~

~~Date~~

~~Council Member~~

Robert's Rules of Order Reference Sheets

Action	What to Say	Can interrupt speaker?	Need a Second?	Can be Debated?	Can be Amended?	Votes Needed
Introduce main motion	"I move to…"	No	Yes	Yes	Yes	Majority
Amend a motion	"I move to amend the motion by…." (add or strike words or both)	No	Yes	Yes	Yes	Majority
Move item to committee	"I move that we refer the matter to committee."	No	Yes	Yes	No	Majority
Postpone item	"I move to postpone the matter until…"	No	Yes	Yes	No	Majority
End debate	"I move the previous question."	No	Yes	Yes	No	Majority
Object to procedure	"Point of order."	Yes	No	No	No	Chair decision
Recess the meeting	"I move that we recess until…"	No	Yes	No	No	Majority
Adjourn the meeting	"I move to adjourn the meeting."	No	Yes	No	No	Majority
Request information	"Point of information."	Yes	No	No	No	No vote
Overrule the chair's ruling	"I move to overrule the chair's ruling."	Yes	Yes	Yes	No	Majority
Extend the allotted time	"I move to extend the time by ___ minutes."	No	Yes	No	Yes	2/3
Enforce the rules or point out incorrect procedure	"Point of order."	Yes	No	No	No	No vote
Table a Motion	"I move to table…"	No	Yes	No	No	Majority

Verify voice vote with count	"I call for a division."	No	No	No	No	No vote
Object to considering some undiplomatic matter	"I object to consideration of this matter…"	Yes	No	No	No	2/3
Take up a previously tabled item	"I move to take from the table…"	No	Yes	No	No	Majority
*Reconsider something already disposed of	"I move to reconsider our action to…"	Yes	Yes	Yes	Yes	Majority
Consider something out of its scheduled order	"I move to suspend the rules and consider…"	No	Yes	No	No	2/3
Close the meeting for executive session	"I move to go into executive session."	No	Yes	No	No	Majority
Personal preference-noise, room temperature, distractions	"Point of privilege"	Yes	No	No	No	No vote

References

- *Handbook for Municipal Officials*, Michigan Municipal League; July 2015; https://www.mml.org/pdf/resources/publications/ebooks/HMO%20-%20complete%20book.pdf
- *Handbook for General Law Village Officials*, Michigan Municipal League; November 2017; http://www.mml.org/pdf/resources/publications/ebooks/GLV%20Handbook%20-%202017.pdf
- *Meetings: Agenda and Minutes A handbook for municipal officials*, Michigan Municipal League; 2017; http://www.mml.org/pdf/resources/publications/ebooks/Meeting%20Agendas%20And%20Minutes.pdf
- *Michigan Open Meetings Act Handbook*, State of Michigan; 2018; https://www.michigan.gov/documents/ag/OMA_handbook_287134_7.pdf

- *Robert's Rules of Order Cheat Sheet for Nonprofits* by Nick Price, Boardeffect.com; April 13, 2018; https://www.boardeffect.com/blog/roberts-rules-of-order-cheat-sheet/
- City of Grosse Pointe Park City Charter
- National League of Cities
- ICMA
- Grand Ledge, Portland, Davison, Traverse City, Port Huron, and Grosse Pointe City

COMMITTEE REPORTS

Ordinance Review:
Councilmember Grano provided an update on the Ordinance Review Committee meeting held on June 30th. The only business was the Ethics Ordinance that was previously adopted earlier in this meeting. Councilmember Grano also stated that he has asked City Attorney Howlett and City Manager Sizeland to continue researching any ordinance that would be needed in response to the COVID-19 pandemic and will update Council.

Communications Committee:
Councilmember Read provided an update on the Communications Committee meeting held on June 25th. City administration will be exploring options for livestreaming of meetings which include the possibility of using the current courtroom cameras or web-based platforms such as YouTube. With the elimination of PEG fees and the opportunity for cable-supported community programming, administration will be consulting with communities that do not have cable to determine other options that may be available. The committee's priority list includes a capability to stream via the city website as opposed to social media platforms, cost efficiency, and archival abilities.

The committee is recommending stronger communication and process for board and commission appointments in order to attract a broad and qualified pool of candidates. This includes communicating terms and vacancies through the website, email, social media and the Park Communicator. The committee recommended establishing a timeline/deadline for applications, along with an expiration for existing applications; two years. The committee also recommended a revised application and by reference cited the City of Northville's online board and commission service application. Finally, the committee would like an acknowledgment process to indicate receipt of applications.

The committee reviewed the website issues and concerns. In general, Leah Smith is working with our vendor, Revize, to streamline the website, make it more user friendly and fix broken links. Administration has added a drop-down phone list to the website banner for frequently called numbers, including the 24-hour nonemergency number and the parks and recreation direct number. The committee discussed expansion of Nixle for use beyond public safety, including DPW. Administration advised that this was previously a free service, but as of July 1 there will be $5000 annual subscription cost.

Councilmember Robson inquired about the $5,000 fee related to Nixle and if that money was available in the budget and if the City planned on pursuing it.

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GROSSE POINTE PARK

POINTE OF DISTINCTION

City Council Meeting

Date January 10, 2022

TITLE: Council Rules and Code of Conduct	**DATE: January 5, 2022**
SUMMARY: As part of every new local council election, the city council will review and adopt a set of Council Rules and Code of Conduct. The original Council Rules and Code of Conduct was adopted in 2020 after the 2019 local election. Attached is a review of the new revised version with edits highlighted in red.	
FINANCIAL IMPACT: None	
RECOMMENDATION: Approve of Council Rules and Code of Conduct	
PREPARED BY: Nick Sizeland	**TITLE:** City Manager

Exhibit B

City of Grosse Pointe Park

Rules of the City Council and Code of Conduct

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Statement of Purpose

The residents and businesses of Grosse Pointe Park are entitled to have a fair, ethical, and accountable municipal government which has earned the public's full confidence for integrity. The City of Grosse Pointe Park's strong desire to fulfill this mission requires that:

- public officials, both elected and appointed, comply with both the letter and spirit of the laws and policies affecting the operations of government;
- public officials be independent, impartial and fair in their judgment and actions;
- public office be used for the public good, not for personal gain; and
- public deliberations and processes be conducted openly, unless legally confidential, in an atmosphere of respect and civility.

To this end, the City of Grosse Pointe Park has adopted these Rules of the City Council and Code of Conduct for elected officials and members of appointed boards, commissions and committees to promote public confidence in the integrity of local government and its effective and fair operation.

Council-Manager Government

The City of Grosse Pointe Park functions under the Council-Manager form of government, the fastest growing form of government in the United States today. According to surveys by the International City/County Management Association (ICMA), this form of government has grown from 48% usage in 1996 to 55% usage in 2006. It is also the most prevalent for populations over 10,000 and is used by more cities, villages, townships, and counties than any other form. The roots of the Council-Manager form of government dates as far back as the early 1900s.

The Council-Manager form of government is based on the separation of roles and responsibility between the City Council and the City Manager for the effective and efficient investigation, deliberation, and delivery of services. The City's goals are best achieved when there is an open, dynamic, and cooperative working relationship built on trust between the City Council as a body, the City Council Members as individuals, and the Manager. This relationship is further enhanced by the understanding that each person is conducting themselves in their role in a reasonable, responsible, and accountable manner while working together in the best interest of the citizens of Grosse Pointe Park. It is important that everyone involved has a shared understanding of the roles of each involved person and body.

City Council

The City Council legislates through ordinances and resolutions but may not exceed the scope of authority the body is granted through the City's charter and state law. In a council-manager government, the mayor and council members are the leaders and policy makers elected to represent the community. The Mayor acts as the Chair of the body but does not have veto power and is considered a voting member of the body like the other council members. The City Council acts as policy makers and long-term and short-term goal setters. They focus on policy issues that are responsive to citizens' needs and wishes. The City Council is also responsible for approving the City's budget and all capital improvement plans.

A City Council member is a goal setter who helps develop a vision for the community and helps establish goals and milestones. Council members must remember they are elected to make decisions as a collective body, not to act as individuals or apart from the council as a whole.

City Manager

The City Manager is the chief administrative officer for the City of Grosse Pointe Park. Major responsibilities include oversight of preparation of the annual budget and long-range financial planning, supervision of all City departments, coordination and development of programs and services and the implementation of City Council's strategic priorities and policy decisions. The City Manager is also responsible for recruiting, hiring (unless approval of a position is by the City Charter), and supervising staff; and serving as the council's chief adviser.

The City Manager may make policy recommendations to the council, but the council may or may not adopt them and may modify the recommendations. The City Manager also provides regular reports and updates to the City Council on these items. The manager is bound by whatever official action is taken by the Council.

The City Manager reports to and is appointed by the City Council under the Council-Manager form of government.

Regular Meetings

1. Regular meetings of the City Council will be held ~~on the second or fourth Monday~~ once a month ~~of each month~~ beginning at 7:00 p.m., local prevailing time, in the Council chambers, City Hall, 15115 E. Jefferson Ave., Grosse Pointe Park, Michigan, unless special circumstances, e.g. holidays, closing of City Hall, etc., warrant otherwise.

2. All meetings shall be governed by and subject to all applicable provisions of the City Charter and relevant Michigan Statutes, including, but not limited to, the Open Meeting Act, MCL 15.261 et seq.; MSA 4.1800 (1) et seq. as amended.

3. Mayor and City Council have a reasonable knowledge of the rules and conduct the council has adopted. This will keep the meeting moving smoothly and efficiently, with a clear indication of each item's disposition.

4. The rules of parliamentary procedure as contained in Robert's Rules of Order, most recent edition, shall govern Council meetings in all cases to which they are applicable, provided they are not in conflict with these Rules, the Ordinances and Charter of the City of Grosse Pointe Park, and/or any applicable state or federal law.

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5. The Mayor shall preserve order and decorum and may speak to points of order in preference to other councilmembers. The Mayor shall decide all questions arising under this parliamentary authority, subject to appeal and reversal by a majority of the councilmembers present.

6. Any member may appeal a ruling of the Mayor ~~chair~~ to the council. If the appeal is seconded, the member making the appeal may briefly state the reason for the appeal and the Mayor ~~chair~~ may briefly state the ruling. There shall be no debate on the appeal and no other member shall participate in the discussion. The question shall be, "Shall the decision of the Mayor ~~chair~~ be sustained?" If the majority of the members present vote "aye," the ruling of the Mayor ~~chair~~ is sustained; otherwise it is overruled.

7. The Mayor, or in his/her absence or direction, the Mayor Pro Tem shall at the fixed time take the Chair for the convening of the City Council to order. Upon the appearance of a quorum, the Council shall be in session. In the event that both the Mayor and Mayor Pro Tem are absent from a meeting, the Council person having served the longest uninterrupted term of office as a Council member shall take the Chair for the purpose of calling the Council to order.

Requirements for Regular, Special and Closed Door Meetings

1. Within 10 days after the December meeting of City Council, a public notice stating the dates, times and places of the regular monthly council meetings for the following calendar year will be posted at the City Offices and the City's website.

2. By Charter Section 6.2. Special meetings. Special meetings shall be called by the Clerk on the written request of the Mayor, the City Manager or any two members of the Council on at least twenty-four hours written notice to each member of the Council served personally or left at his usual place of residence; but a special meeting may be held on shorter notice if all members of the Council are present or have waived notice thereof in writing. State law reference-Open meetings Act, MCL 15.261 et seq., MSA 4.1800(,11) et seq

Closed Meetings Purpose

Meeting in closed session – a public body may meet in a closed session only for one or more of the permitted purposes specified in section 8 of the OMA. The limited purposes for which closed sessions are permitted include, among others:

(1) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing.

(2) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(3) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(4) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(5) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, all interviews by a public body for employment or appointment to a public office shall be held in an open meeting pursuant to this act.

(6) To consider material exempt from discussion or disclosure by state or federal statute.52 But note – a board is not permitted to go into closed session to discuss an attorney's oral opinion, as opposed to a written legal memorandum.

A closed session must be conducted during the course of an open meeting – section 2(c) of the OMA defines "closed session" as "a meeting or part of a meeting of a public body that is closed to the public." Section 9(1) of the OMA provides that the minutes of an open meeting must include "the purpose or purposes for which a closed session is held."

1. Calling Closed Meetings

At a regular or special meeting, the Council may call a closed session under the conditions outlined in Section 1, above. The vote and purpose(s) for calling the closed meeting shall be entered into the minutes of the public part of the meeting at which the vote is taken.

Agenda

The following shall be the form of the agenda for Council meetings:

I. Roll Call of Council
II. Pledge of Allegiance
III. Approval of Consent Agenda ~~(if applicable)~~
IV. Approval of Regular Agenda
V. Public Comment (Agenda Items)
VI. Administration Reports (If applicable)
VII. ~~Committee and Commission Reports~~
VIII. Unfinished Business
IX. New Business
X. Public Comment (Non Agenda Items)
XI. Closed Session
XII. Adjournment

Setting a Meeting Agenda

An agenda serves as the guide for conducting an official business meeting of the City Council or any other duly constituted body. The persons responsible for setting the agenda is the Mayor in consultation with the City Manager.

City Council Members can request to have an item added to a city council meeting agenda at least 7 business days in advance of a scheduled meeting by contacting the Mayor and City Manager with an email request for a discussion topic. The request will be reviewed and considered by the Mayor and City Manager. The topic of discussion must have background documentation submitted to the Mayor and City Manager for why the request is being made. Being mindful the City Manager with Administration and the City Attorney will need time to research the pros and cons and provide any required legal opinion, as well allowing the public to be in attendance for that agenda item for those who so choose to listen and or participate during public comment of agenda items.

~~The draft proposed meeting agenda will be sent to council 5 business days in advance for review and comments.~~ The meeting agenda and all supporting documents will be made available to Council and published online two business days in advance of the meeting. Emergency items can be added to the agenda after two business days if necessary.

As part of every Council meeting, the City Council will set the Regular Agenda at the beginning of the meeting after the Consent Agenda has been approved and voted on. ~~At that time, Council Members can request that a topic of discussion be added to the agenda and if it gets a second and approved by a majority of the council, that agenda item will be added to the next council meeting.~~

~~By placing the approved added agenda item to the next meeting, the City Manager and City Attorney can research the pros and cons and provide any required legal opinion, as well allowing the public to be in attendance for that agenda item for those who so choose to listen and or participate during public comment of agenda items.~~

Consent Agenda

1. A consent agenda may be used to allow the Council to act on numerous administrative or non-controversial items at one time. Included on the agenda can be non-controversial matters such as approval of minutes, payment of bills, approval of recognition ~~resolutions,~~resolutions, committee and commission reports, etc. The consent agenda will be provided to Council 5 business days before the scheduled meeting where the consent agenda will be used.
2. Upon request by any member of the council, an item shall be removed from the consent agenda and placed on the regular agenda for discussion. In order to move an item to the regular agenda, the request must be made via email to the Mayor, City Manager, and Clerk by 10am the Friday before the meeting.

Voting and Discussion

1. A vote upon all ordinances and resolutions, and all subsidiary motions applied thereto, shall be taken by a roll call vote.

2. In all roll call votes, the names of the members of Council shall be called.

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3. In all cases where a vote is taken, the Chair shall declare the result.

Minutes

1. The highlights of the discussion after a motion has been made and seconded do not have to be recorded. However, many recorders find it appropriate for future reference as well as politically practical to record both the points in favor of and against a motion. The minutes should comply with the basic requirements of the Open Meetings Act and not be overly detailed. When the pros and cons are recorded, the discussion should be summarized and the minutes should reflect the amount of discussion on each side, both in content and length. The recorder should not attempt to record remarks exactly as stated. The record should reflect what was said without bias, prejudice, or opinion of the recorder.

1. Unapproved minutes of regular or special meetings shall be available for public inspection not more than eight business days after such meeting at City Hall and on the City website. Approved minutes shall be available for public inspection and posting on the City's website not later than five business days after the meeting at which the minutes were approved.

2. Minutes of closed meetings are a separate set of minutes and shall be taken by the Clerk or the designated secretary of the Council at the closed meeting. These minutes will be retained by the clerk for one year, shall not be available to the public, and shall only be disclosed if required by a civil action, as authorized by the Open Meetings Act.

Citizen Participation

1. All public comments before the City Council shall be limited in length to three minutes per member of the public. The Clerk will maintain the official time and notify the speakers when time is up. Additional time may be granted by a majority vote of the Council Members present.

2. Persons addressing the City Council shall state their name and city of residence ~~street~~.

3. The Council welcomes and encourages the public to speak during the public comment and public hearing portions of the agenda. However, Council policy is to hear the public comment, but not to act on the public comment at the same meeting. Matters of public concern brought before the Council during the Public Comment portion of the meeting will be referred to the City Manager for action, if any. If, after communicating with the City Manager, no resolution is reached, the concern will be elevated to the Mayor and then eventually to the Council for action.

4. Persons addressing the City Council shall refrain from making personal, disrespectful, slanderous or profane remarks. Debates among the public at meetings are not permitted. To preserve the order and decorum of Council meetings, the audience shall refrain from interrupting others, cheering, applauding or similar actions during the course of the meeting.

5. Members of the audience shall address all remarks to the Mayor and Council during public comment and shall not hold conversations or discussions with other members of the audience.

6. During a public hearing (Zoning Board of Appeals, Outside Presentation), all presentations shall be limited to ten minutes. The City Clerk shall maintain the official time. Additional time may or may not be granted. When there are numerous individuals desiring to express unanimous support or opposition, the Mayor may acknowledge a spokesperson be designated to address the public hearing before Council.

Disorderly Conduct

1. The ~~Chair~~ Mayor may call to order any person who is being disorderly by speaking out of order or otherwise disrupting the proceedings, failing to be germane, speaking longer than the allotted time or speaking vulgarities. Such person shall be seated until the Chair determines whether the person is in order.

   If the person shall continue to be disorderly and disrupt the meeting, the Chair may order the sergeant at arms to remove the person from the meeting. No person shall be removed from a public meeting except for an actual breach of the peace committed at the meeting or otherwise in accordance with the law.

Committee Assignments

1. The Mayor may assign Council Members to any committee and designate a Chairperson as is deemed necessary, with the approval of the Council.

2. As provided in the City's Charter, Council Members responsibilities will be generally limited to policy and not the administration of a department or the activities of the administration.

3. Committees of the City Council shall be advisory only (unless given specific authority for particular purposes by the City Council) and no committee shall have budget or spending authority to incur costs, expenses, or purchases of any goods or services. Committees may however, make recommendations to the City Council or administrative officers of the City. Such recommendations may result in the incurring of costs, expenses, purchases of goods and services, and the budgeting and appropriation of funds by the City Council.

4. The City Manager and Department Heads may request the presence of a Council representative at any meeting they deem necessary. A Council representative should be requested to attend meetings where other elected governmental representatives are to be present.

5. Committee Chairs shall provide a report to the City Clerk for minute records as part of the consent agenda.

City of Grosse Pointe Park Code of Conduct

Public Relations

1. Members of Council shall not debate with a member of the public at Council meetings since these debates seldom resolve concerns and many times inflame feelings at a public meeting.

~~1.~~2. Members of Council shall not debate with a member of the public on Social Media since these debates seldom resolve concerns and many times inflame feelings at a public setting.

~~2.~~3. Avoid debating with citizens at a public hearing. The purpose of the hearing is to receive their information and/or opinion. You will have your opportunity later to state your position and rebut any information or argument you may feel needs it. Give the appearance— and feel it, too—of encouraging individuals to express themselves. You can help by looking directly at the person talking and by using nonverbal cues such as nodding affirmation and physically leaning in the direction of the speaker. At the same time, avoid such negative nonverbal cues as scowling, reading, checking your phone messages, talking to another trustee, or using facial expressions that suggest ridicule or contempt.

4. The Mayor is the designated representative of the Council to present and speak on the City's official positions. If the Mayor is absent the Mayor-Pro Tem will be the designated representative to speak on the City's official position. If an individual Council Member is contacted by the media, the Council Member should be clear about whether their comments represent the official City position or a personal viewpoint.

5. Members of Council are encouraged to share official city messaging through outlets such as the city website, email, social media, communicator and future city messaging outlets. Comments made with city messaging are encouraged to promote or state the official city position. Sharing communication that is not from city messaging should state that this is their own opinion and not of the city.

~~3.~~6. Official City Communications include The City of Grosse Pointe Park Facebook Page, Constant Contact Email, The Communicator, City Website, Nixle and IPAWS.

City Council Relations with City Staff/Officials

City Council policy is implemented through professional administrative staff. Therefore, it is critical that the relationship between Council and staff be well understood by all parties so policies and programs may be implemented successfully and efficiently.

1. Council Members shall not debate with staff during a Council meeting or general business meetings. Any concerns by a Council Member over the conduct, performance or work of a City employee

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during a Council meeting or publicly through casual conversation, email and social media should be directed to the City Manager privately to ensure the concern is resolved.

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3. Council Members and Mayor shall not coerce or attempt to influence staff in the processing of applications, the granting of licenses or permits, the hiring of personnel, or any other decision made by staff. The City Council should avoid situations that can result in City staff being directed, intentionally or unintentionally, by one or more members of the City Council.

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8. Council Members may respond to any person or business who has written to all of city council electronic communication. In response for a request of comment

   a. Such correspondence by the Council Member shall state the City Council's position, if there is one, on the given issue.

   b. No Council Member will state a position contrary to that of City Council's unless the member states the position of City Council first and, then identifies his or her position as being personal and not that of adopted policy. For example, "While I voted against, X, the City Council voted in support of."

   ~~c. All such correspondence in 8, 8(a), and 8(b) shall be copied to the City Manager with the exception of social media.~~

9. **Authorization for contacting the City Attorney**. The following officials (by title) are authorized to contact the city attorney regarding city administration matters:

   City Manager

   Director of Public Safety

   City Clerk

   To the extent a council member or committee chair requires legal advice from the City Attorney, the Council member or chair shall make the request and copy the City Manager on their request to the City Attorney with the exception of the Ordinance Review Committee. Afterwards the City Attorney and or City Manager shall communicate to the council the matter at hand.

Council Conduct with One Another

1. Use formal titles. Council Members shall refer to one another formally during public meetings as Mayor, Mayor Pro-tem, or Council Member followed by the individual's last name.

2. During the council discussion and debate, no member shall speak until recognized for that purpose by the chair. After such recognition, the member shall confine discussion to the question at hand and to its merits and shall not be interrupted except by a point of order or privilege raised by another member. Speakers should address their remarks to the chair, maintain a courteous tone and avoid interjecting a personal note into debate. No member shall speak more than once on the same question until every member desiring to speak to that question shall have had the opportunity to do so.

3. Practice civility and decorum in discussions and debate with council and the public. Difficult questions, and tough challenges to a particular point of view are to be expected as are criticism of ideas. That is democracy in action. This does not allow, however, Council Members to make belligerent, personal, impertinent, slanderous, threatening, abusive, and/or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated.

4. Respect the role of the Chair in maintaining order. It is the responsibility of the ~~Chair~~ Mayor to keep Council Members on track during public meetings. Council Members should respect efforts by the Chair to focus discussion on current agenda items. If there is disagreement about the agenda or the Chair's actions, those objections should be voiced politely and with reason, following the rules outlined in parliamentary procedure.

5. Avoid personal comments that could offend other Council Members. If a Council Member is personally offended by the remarks of another Council Member, the offended Council Member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other Council Member to justify or apologize for the language used. The Chair will maintain control of such discussions.

City Council Relationship with City Commissions and Committees, and Council Member Representation to Other Agencies and Groups

1. Members of the City Council shall not influence commission or committee recommendations including DDA and TIFA boards, or influence or lobby individual commission or committee members on any item under their consideration, with the exception of a council member who is part of such board, committee or commission with voting rights. It is important for commissions and committees to be able to make objective and independent recommendations to the City Council. Members of Council who influence commission positions on an item may prejudice or hinder their role in reviewing the commission's recommendation as a member of the City Council.

2. Council Members shall have the right to attend meetings of other City commissions and committees, but are cautioned about becoming involved in the meeting's discussions including speaking during public comment.

3. If a City Council Member represents the City before another governmental agency or organization, the Council Member shall first indicate the opinion of the Council. Personal opinions and comments may be expressed only if the Council member clarifies that these statements do not represent the position of the City Council.

General Provisions

1. The text herein shall constitute the entire Rules of the City Council. These rules supersede and/or render void any and all prior written and/or oral Rules of Council relating in any manner whatsoever to the subject matter contained herein unless contained in the City Charter or Code of Ordinances.

2. In any provision, or any portion thereof, contained in these rules is held to be unconstitutional, invalid or unenforceable, the remaining rules or portions thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

3. These rules of the council will be placed on the January agenda of the ~~first meeting of the~~ council following the seating of newly elected councilmembers for review and adoption. A copy of the rules adopted shall be distributed to each councilmember. The council may alter or amend its rules at any time by a vote of a majority of its members after notice has been given of the proposed alteration or amendment.

4. The Mayor shall be responsible for enforcing the Rules of the City Council contained herein, as well as the Code of Conduct.

5. These rules may be suspended for a specified portion of a meeting by majority of the Council Members present.

Compliance

The City of Grosse Pointe Park Rules of City Council and Council Code of Conduct expresses standards of conduct expected for members of the Grosse Pointe Park City Council. Members themselves have the primary responsibility to assure that standards are understood and met, and that the public can continue to have full confidence in the integrity of government.

As a member of the Grosse Pointe Park City Council, I agree to uphold the Rules of City Council and Council Code of Conduct for elected and appointed officials adopted by the City Council and conduct myself in a professional manner:

____

Date

____

Council Member

Exhibit B

Robert's Rules of Order Reference Sheets

Action	What to Say	Can interrupt speaker?	Need a Second?	Can be Debated?	Can be Amended?	Votes Needed
Introduce main motion	"I move to..."	No	Yes	Yes	Yes	Majority
Amend a motion	"I move to amend the motion by...." (add or strike words or both)	No	Yes	Yes	Yes	Majority
Move item to committee	"I move that we refer the matter to committee."	No	Yes	Yes	No	Majority
Postpone item	"I move to postpone the matter until..."	No	Yes	Yes	No	Majority
End debate	"I move the previous question."	No	Yes	Yes	No	Majority
Object to procedure	"Point of order."	Yes	No	No	No	Chair decision
Recess the meeting	"I move that we recess until..."	No	Yes	No	No	Majority
Adjourn the meeting	"I move to adjourn the meeting."	No	Yes	No	No	Majority
Request information	"Point of information."	Yes	No	No	No	No vote
Overrule the chair's ruling	"I move to overrule the chair's ruling."	Yes	Yes	Yes	No	Majority
Extend the allotted time	"I move to extend the time by ___ minutes."	No	Yes	No	Yes	2/3
Enforce the rules or point out incorrect procedure	"Point of order."	Yes	No	No	No	No vote
Table a Motion	"I move to table..."	No	Yes	No	No	Majority

Exhibit B

Verify voice vote with count	"I call for a division."	No	No	No	No	No vote
Object to considering some undiplomatic matter	"I object to consideration of this matter..."	Yes	No	No	No	2/3
Take up a previously tabled item	"I move to take from the table..."	No	Yes	No	No	Majority
*Reconsider something already disposed of	"I move to reconsider our action to..."	Yes	Yes	Yes	Yes	Majority
Consider something out of its scheduled order	"I move to suspend the rules and consider..."	No	Yes	No	No	2/3
Close the meeting for executive session	"I move to go into executive session."	No	Yes	No	No	Majority
Personal preference-noise, room temperature, distractions	"Point of privilege"	Yes	No	No	No	No vote

References

- *Handbook for Municipal Officials*, Michigan Municipal League; July 2015; https://www.mml.org/pdf/resources/publications/ebooks/HMO%20-%20complete%20book.pdf
- *Handbook for General Law Village Officials*, Michigan Municipal League; November 2017; http://www.mml.org/pdf/resources/publications/ebooks/GLV%20Handbook%20-%202017.pdf
- *Meetings: Agenda and Minutes A handbook for municipal officials*, Michigan Municipal League; 2017; http://www.mml.org/pdf/resources/publications/ebooks/Meeting%20Agendas%20And%20Minutes.pdf
- *Michigan Open Meetings Act Handbook*, State of Michigan; 2018; https://www.michigan.gov/documents/ag/OMA_handbook_287134_7.pdf
- *Robert's Rules of Order Cheat Sheet for Nonprofits* by Nick Price, Boardeffect.com; April 13, 2018; https://www.boardeffect.com/blog/roberts-rules-of-order-cheat-sheet/
- City of Grosse Pointe Park City Charter
- National League of Cities
- ICMA
- Grand Ledge, Portland, Davison, Traverse City, Port Huron, and Grosse Pointe City

Exhibit C

City of Grosse Pointe Park

Rules of the City Council and Code of Conduct

Table of Contents

Exhibit C

Statement of Purpose

The residents and businesses of Grosse Pointe Park are entitled to have a fair, ethical, and accountable municipal government which has earned the public's full confidence for integrity. The City of Grosse Pointe Park's strong desire to fulfill this mission requires that:

- public officials, both elected and appointed, comply with both the letter and spirit of the laws and policies affecting the operations of government~~;~~.
- public officials be independent, impartial, and fair in their judgment and actions~~;~~.
- public office be used for the public good, not for personal gain; and
- public deliberations and processes be conducted openly, unless legally confidential, in an atmosphere of respect and civility.

To this end, the City of Grosse Pointe Park has adopted these Rules of the City Council and Code of Conduct for elected officials and members of appointed boards, commissions, and committees to promote public confidence in the integrity of local government and its effective and fair operation.

Council-Manager Government

The City of Grosse Pointe Park functions under the Council-Manager form of government, the fastest growing form of government in the United States today. According to surveys by the International City/County Management Association (ICMA), this form of government has grown from 48% usage in 1996 to 55% usage in 2006. It is also the most prevalent for populations over 10,000 and is used by more cities, villages, townships, and counties than any other form. The roots of the Council-Manager form of government ~~dates~~date as far back as the early 1900s.

Exhibit C

The Council-Manager form of government is based on the separation of roles and responsibility between the City Council and the City Manager for the effective and efficient investigation, deliberation, and delivery of services. The City's goals are best achieved when there is an open, dynamic, and cooperative working relationship built on trust between the City Council as a body, the City Council Members as individuals, and the Manager. This relationship is further enhanced by the understanding that each person is conducting themselves in their role in a reasonable, responsible, and accountable manner while working together in the best interest of the citizens of Grosse Pointe Park. It is important that everyone involved has a shared understanding of the roles of each involved person and body.

City Council

The City Council legislates through ordinances and resolutions but may not exceed the scope of authority the body is granted through the City's charter and state law. In a council-manager government, the mayor and council members are the leaders and policy makers elected to represent the community. The Mayor acts as the Chair of the body but does not have veto power and is considered a voting member of the body like the other council members.

The City Council acts as policy makers and long-term and short-term goal setters. They focus on policy issues that are responsive to citizens' needs and wishes. The City Council is also responsible for approving the City's budget and all capital improvement plans.

A City Council member is a goal setter who helps develop a vision for the community and helps establish goals and milestones. Council members must remember they are elected to make decisions as a collective body, not to act as individuals or apart from the council ~~as a whole~~.

City Manager

The City Manager is the chief administrative officer for the City of Grosse Pointe Park. Major responsibilities include oversight of preparation of the annual budget and long-range financial planning, supervision of all City departments, coordination and development of programs and services and the implementation of City Council's strategic priorities and policy decisions. The City Manager is also responsible for recruiting, hiring (unless approval of a position is by the City Charter), and supervising staff; and serving as the council's chief adviser.

The City Manager may make policy recommendations to the council, but the council may or may not adopt them and may modify the recommendations. The City Manager also provides regular reports and updates to the City Council on these items. The manager is bound by whatever official action is taken by the Council.

The City Manager reports to and is appointed by the City Council under the Council-Manager form of government.

Regular Meetings

Exhibit C

1. Regular meetings of the City Council will be held -once a month beginning at 7:00 p.m., local prevailing time, in the Council chambers, City Hall, 15115 E. Jefferson Ave., Grosse Pointe Park, Michigan, unless special circumstances, e.g. holidays, closing of City Hall, etc., warrant otherwise.

2. All meetings shall be governed by and subject to all applicable provisions of the City Charter and relevant Michigan Statutes, including, but not limited to, the Open Meeting Act, MCL 15.261 et seq.; MSA 4.1800 (1) et seq. as amended.

3. The Mayor and City Council have a reasonable knowledge of the rules and conduct the council has adopted. This will keep the meeting moving smoothly and efficiently, with a clear indication of each item's disposition.

4. The rules of parliamentary procedure as contained in Robert's Rules of Order, most recent edition, shall govern Council meetings in all cases to which they are applicable, provided they are not in conflict with these Rules, the Ordinances and Charter of the City of Grosse Pointe Park, and/or any applicable state or federal law.

5. The Mayor shall preserve order and decorum and may speak to points of order in preference to other ~~councilmembers.~~council members. The Mayor shall decide all questions arising under this parliamentary authority, subject to appeal and reversal by a majority of the councilmembers present.

6. Any member may appeal a ruling of the Mayor -to the council. If the appeal is seconded, the member making the appeal may briefly state the reason for the appeal and the Mayor -may briefly state the ruling. There shall be no debate on the appeal and no other member shall participate in the discussion. The question shall be, "Shall the decision of the Mayor -be sustained?" If the majority of the members present vote "aye," the ruling of the Mayor- is sustained; otherwise it is overruled.

7. The Mayor, or in his/her absence or direction, the Mayor Pro Tem shall at the fixed time take the Chair for the convening of the City Council to order. Upon the appearance of a quorum, the Council shall be in session. ~~In the event that~~If both the Mayor and Mayor Pro Tem are absent from a meeting, the Council person having served the longest uninterrupted term of office as a Council member shall take the Chair for the purpose of calling the Council to order.

Requirements for Regular, Special and Closed--Door Meetings

1. Within 10 days after the December meeting of the City Council, a public notice stating the dates, times, and places of the regular monthly council meetings for the following calendar year will be posted at the City Offices and the City's website.

2. By Charter Section 6.2. Special meetings. Special meetings shall be called by the Clerk on the written request of the Mayor, the City Manager or any two members of the Council on at least twenty-four hours written notice to each member of the Council served personally or left at his usual place of residence; but a special meeting may be held on shorter notice if all members of the Council are

present or have waived notice thereof in writing. State law reference-Open meetings Act, MCL 15.261 et seq., MSA 4.1800(,11) et seq

Closed Meetings Purpose

Meeting in closed session – a public body may meet in a closed session only for one or more of the permitted purposes specified in section 8 of the OMA. The limited purposes for which closed sessions are permitted include, among others:

(1) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing.

(2) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(3) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(4) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(5) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, all interviews by a public body for employment or appointment to a public office shall be held in an open meeting pursuant to this act.

(6) To consider material exempt from discussion or disclosure by state or federal statute.52 But note – a board is not permitted to go into closed session to discuss an attorney's oral opinion, as opposed to a written legal memorandum.

A closed session must be conducted during ~~the course of~~ an open meeting – section 2(c) of the OMA defines "closed session" as "a meeting or part of a meeting of a public body that is closed to the public." Section 9(1) of the OMA provides that the minutes of an open meeting must include "the purpose or purposes for which a closed session is held."

1. Calling Closed Meetings

At a regular or special meeting, the Council may call a closed session under the conditions outlined in Section 1, above. The vote and purpose(s) for calling the closed meeting shall be entered into the minutes of the public part of the meeting at which the vote is taken.

Agenda

The following shall be the form of the agenda for Council meetings:

I. Roll Call of Council
II. Pledge of Allegiance
III. Approval of Consent Agenda

IV. Approval of Regular Agenda
V. Public Comment (Agenda Items)
VI. Administration Reports (If applicable)
VII. Unfinished Business
VIII. New Business
IX. Public Comment (Non~~-~~-Agenda Items)
X. Closed Session
XI. Adjournment

Setting a Meeting Agenda

An agenda serves as the guide for conducting an official business meeting of the City Council or any other duly constituted body. The ~~persons~~person responsible for setting the agenda is the Mayor in consultation with the City Manager.

City Council Members can request to have an item added to a city council meeting agenda at least 7 business days in advance of a scheduled meeting by contacting the Mayor and City Manager with an email request for a discussion topic. The request will be reviewed and considered by the Mayor and City Manager. The topic of discussion must have background documentation submitted to the Mayor and City Manager for why the request is being made. Being mindful the City Manager with Administration and the City Attorney will need time to research the pros and cons and provide any required legal opinion, as well allowing the public to be in attendance for that agenda item for those who so choose to listen and or participate during public comment of agenda items.

The meeting agenda and all supporting documents will be made available to Council and published online two business days in advance of the meeting. Emergency items can be added to the agenda after two business days if necessary.

As part of every Council meeting, the City Council will set the Regular Agenda at the beginning of the meeting after the Consent Agenda has been approved and voted on.

Consent Agenda

1. A consent agenda may be used to allow the Council to act on numerous administrative or non-controversial items at one time. Included on the agenda can be non-controversial matters such as approval of minutes, payment of bills, approval of recognition resolutions, committee, and commission reports, etc. The consent agenda will be provided to the Council 5 business days before the scheduled meeting where the consent agenda will be used. Items may be added later if necessary to the consent agenda.
2. Upon request by any member of the council, an item shall be removed from the consent agenda and placed on the regular agenda for discussion. In order to move an item to the regular agenda, the request must be made via email to the Mayor, City Manager, and Clerk by 10am the Friday before the meeting.

Voting and Discussion

Exhibit C

1. A vote upon all ordinances and resolutions, and all subsidiary motions applied thereto, shall be taken by a roll call vote.
2. In all roll call votes, the names of the members of Council shall be called.
3. In all cases where a vote is taken, the Chair shall declare the result.

Minutes

1. The highlights of the discussion after a motion has been made and seconded do not have to be recorded. However, many recorders find it appropriate for future reference as well as politically practical to record both the points in favor of and against a motion. The minutes should comply with the basic requirements of the Open Meetings Act and not be overly detailed. When the pros and cons are recorded, the discussion should be summarized and the minutes should reflect the amount of discussion on each side, both in content and length. The recorder should not attempt to record remarks exactly as stated. The record should reflect what was said without bias, prejudice, or opinion of the recorder.

1. Unapproved minutes of regular or special meetings shall be available for public inspection not more than eight business days after such meeting at City Hall and on the City website. Approved minutes shall be available for public inspection and posting on the City's website not later than five business days after the meeting at which the minutes were approved.

2. Minutes of closed meetings are a separate set of minutes and shall be taken by the Clerk or the designated secretary of the Council at the closed meeting. These minutes will be retained by the clerk for one year, shall not be available to the public, and shall only be disclosed if required by a civil action, as authorized by the Open Meetings Act.

Citizen Participation

1. All public comments before the City Council shall be limited in length to three minutes per member of the public. The Clerk will maintain the official time and notify the speakers when time is up. Additional time may be granted by a majority vote of the Council Members present.

2. There are two public comment periods available during the council meeting. At the very beginning of the meeting regarding Agenda Items only and towards the end of the meeting regarding Non-Agenda Items only. The city requests if you do have a question or concern to bring it to the attention of the appropriate department(s) whenever possible.

~~2.~~3. Persons addressing the City Council shall state their name and city of residence~~-~~.

~~3.~~4. The Council welcomes and encourages the public to speak during the public comment and public hearing portions of the agenda. However, Council policy is to hear the public comment, but not to act on the public comment at the same meeting. Matters of public concern brought before the

Council during the Public Comment portion of the meeting will be referred to the City Manager for action, if any. If, after communicating with the City Manager, no resolution is reached, the concern will be elevated to the Mayor and then eventually to the Council for action.

~~4.~~5. Persons addressing the City Council shall refrain from making personal, disrespectful, slanderous, or profane remarks. Debates among the public at meetings are not permitted. To preserve the order and decorum of Council meetings, the audience shall refrain from interrupting others, cheering, applauding or similar actions during the ~~course of the~~ meeting.

~~5.~~6. Members of the audience shall address all remarks to the Mayor and Council during public comment and shall not hold conversations or discussions with other members of the audience.

~~6.~~7. During a public hearing (Zoning Board of Appeals, Outside Presentation), all presentations shall be limited to ten minutes. The City Clerk shall maintain the official time. Additional time may or may not be granted. When there are numerous individuals desiring to express unanimous support or opposition, the Mayor may acknowledge a spokesperson be designated to address the public hearing before Council.

Disorderly Conduct

1. The Mayor may call to order any person who is being disorderly by speaking out of order or otherwise disrupting the proceedings, failing to be germane, speaking longer than the allotted time or speaking vulgarities. Such a person shall be seated until the Chair determines whether the person is in order.

   If the person shall continue to be disorderly and disrupt the meeting, the Chair may order the sergeant at arms to remove the person from the meeting. No person shall be removed from a public meeting except for an actual breach of the peace committed at the meeting or otherwise in accordance with the law.

Committee Assignments

1. The Mayor may assign Council Members to any committee and designate a Chairperson as is deemed necessary, with the approval of the Council.

2. As provided in the City's Charter, Council ~~Members~~Members' responsibilities will be generally limited to policy and not the administration of a department or the activities of the administration.

3. Committees of the City Council shall be advisory only (unless given specific authority for ~~particular~~ purposes by the City Council) and no committee shall have budget or spending authority to incur costs, expenses, or purchases of any goods or services. Committees may, however, make recommendations to the City Council or administrative officers of the ~~City~~city. Such recommendations may result in the incurring of costs, expenses, purchases of goods and services, and the budgeting and appropriation of funds by the City Council.

4. The City Manager and Department Heads may request the presence of a Council representative at any meeting they deem necessary. A Council representative should be requested to attend meetings where other elected governmental representatives are to be present.

5. Committee Chairs shall provide a report to the City Clerk for minute records as part of the consent agenda.

City of Grosse Pointe Park Code of Conduct

Public Relations

1. Members of Council shall not debate with a member of the public at Council meetings since these debates seldom resolve concerns and many times inflame feelings at a public meeting.
2. Members of Council shall not debate with a member of the public on ~~Social Media~~social media since these debates seldom resolve concerns and ~~many times~~often inflame feelings ~~at~~in a public setting.

3. Avoid debating with citizens at a public hearing. The purpose of the hearing is to receive their information and/or opinion. You will have your opportunity later to state your position and rebut any information or argument you may feel needs it~~.~~ during council comment. Give the appearance—and feel it, too—of encouraging individuals to express themselves. You can help by looking directly at the person talking and by using nonverbal cues such as nodding affirmation and physically leaning in the direction of the speaker. At the same time, avoid such negative nonverbal cues as scowling, reading, checking your phone messages, talking to another trustee, or using facial expressions that suggest ridicule or contempt.

4. The Mayor is the designated representative of the Council to present and speak on the City's official positions. If the Mayor is absent the Mayor-Pro Tem will be the designated representative to speak on the City's official position. If an individual Council Member is contacted by the media, the Council Member should be clear about whether their comments represent the official City position or a personal viewpoint.
5. Members of Council are encouraged to share official city messaging through outlets such as the city website, email, social media, communicator, and future city messaging outlets. Comments made with city messaging are encouraged to promote or state the official city position. Sharing communication that is not from city messaging should state that this is their own opinion and not of the city.
6. Members of Council are encouraged to refrain from engaging in electronic communication with each other or members of the public during a regular or special meeting. Electronic communication

is defined as e-mail, text message, instant message, website, social media, blog posting or other electronic communication.

~~6.~~7. Official City Communications include The City of Grosse Pointe Park Facebook Page, Constant Contact Email, The Communicator, City Website, Nixle and IPAWS.

City Council Relations with City Staff/Officials

City Council policy is implemented through professional administrative staff. Therefore, it is critical that the relationship between Council and staff be well understood by all parties so policies and programs may be implemented successfully and efficiently.

1. Council Members shall not debate with staff during a Council meeting or general business meetings. Any concerns by a Council Member over the conduct, performance, or work of a ~~City~~city employee during a Council meeting or publicly through casual conversation, email and social media should be directed to the City Manager privately to ensure the concern is resolved.

2. All questions or requests for information by individual Council Members shall be directed to the City Manager who shall determine whether ~~or not~~ the question or request relates to City business. All questions or requests determined by the City Manager to be related to City business shall be handled as a question or request made by the Council, as set forth above.

3. The Council Members and Mayor shall not coerce or attempt to influence staff in the processing of applications, the granting of licenses or permits, the hiring of personnel, or any other decision made by staff. The City Council should avoid situations that can result in City staff being directed, intentionally or unintentionally, by one or more members of the City Council.

4. Council Members and the Mayor shall not retain the City Attorney or any member or associate of the City Attorney's law firm for legal representation in any personal matter during their tenure on City Council unless there is a special circumstance, and a waiver has been approved by City Council.

5. Council Members do not attend meetings with City staff unless requested by the City Manager and or Department Head. Even if the Council Member does not say anything at a ~~City~~city staff meeting, a Council Member's presence may imply support or opposition, show partiality, intimidate staff, and/or hamper the staff's ability to do their job objectively.

6. Members of Council who are unable to attend a Council meeting (Regular or Special) and desire an excused absence shall notify the City Attorney, Mayor or City Manager of their absence in writing as soon as possible prior to the meeting and indicate the reason for the absence.

~~6.~~7. Mail that is addressed to the Mayor and City Council shall be delivered to the City Manager. If a response is required, the City Manager will respond and may confer with Council if necessary.

~~7.~~8. Incoming mail shall not be opened when addressed to individual Council Members or Staff.

~~8.~~9. Council Members may respond to any person or business who has written to all of the city council electronic communication. In response for a request of comment

a. Such correspondence by the Council Member shall state the City Council's position, if there is one, on the given issue.

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Assistant City Manager
Finance Director/Treasurer
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City Clerk
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3. If a City Council Member represents the City before another governmental agency or organization, the Council Member shall first indicate the opinion of the Council. Personal opinions and comments may be expressed only if the Council member clarifies that these statements do not represent the position of the City Council.

General Provisions

1. The text herein shall constitute the entire Rules of the City Council. These rules supersede and/or render void ~~any and~~ all prior written and/or oral Rules of Council relating in any manner whatsoever to the subject matter contained herein unless contained in the City Charter or Code of Ordinances.

2. In any provision, or any portion thereof, contained in these rules is held to be unconstitutional, invalid, or unenforceable, the remaining rules or portions thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

3. These rules of the council will be placed on the January agenda of the council following the seating of newly elected ~~councilmembers~~council members for review and adoption. A copy of the rules adopted shall be distributed to each ~~councilmember.~~council member. The council may alter or amend its rules at any time by a vote of ~~a~~the majority of its members after notice has been given of the proposed alteration or amendment.

4. The Mayor and City Attorney shall be responsible for enforcing the Rules of the City Council contained herein, as well as the Code of Conduct.

5. These rules may be suspended for a specified portion of a meeting by the majority of the Council Members present.

~~5.~~

Compliance

The City of Grosse Pointe Park Rules of City Council and Council Code of Conduct expresses standards of conduct expected for members of the Grosse Pointe Park City Council. Members themselves have the primary responsibility to ~~assure~~ensure that standards are understood and met, and that the public can continue to have full confidence in the integrity of government.

As a member of the Grosse Pointe Park City Council, I agree to uphold the Rules of City Council and Council Code of Conduct for elected and appointed officials adopted by the City Council and conduct myself in a professional manner:

Exhibit C

____
Date

____
Council Member

Robert's Rules of Order Reference Sheets

Exhibit C

Action	What to Say	Can interrupt speaker?	Need a Second?	Can be Debated?	Can be Amended?	Votes Needed
Introduce main motion	"I move to..."	No	Yes	Yes	Yes	Majority
Amend a motion	"I move to amend the motion by...." (add or strike words or both)	No	Yes	Yes	Yes	Majority
Move item to committee	"I move that we refer the matter to committee."	No	Yes	Yes	No	Majority
Postpone item	"I move to postpone the matter until..."	No	Yes	Yes	No	Majority
End debate	"I move the previous question."	No	Yes	Yes	No	Majority
Object to procedure	"Point of order."	Yes	No	No	No	Chair decision
Recess the meeting	"I move that we recess until..."	No	Yes	No	No	Majority
Adjourn the meeting	"I move to adjourn the meeting."	No	Yes	No	No	Majority
Request information	"Point of information."	Yes	No	No	No	No vote
Overrule the chair's ruling	"I move to overrule the chair's ruling."	Yes	Yes	Yes	No	Majority
Extend the allotted time	"I move to extend the time by ___ minutes."	No	Yes	No	Yes	2/3
Enforce the rules or point out incorrect procedure	"Point of order."	Yes	No	No	No	No vote
Table a Motion	"I move to table..."	No	Yes	No	No	Majority

Exhibit C

Verify voice vote with count	"I call for a division."	No	No	No	No	No vote
Object to considering some undiplomatic matter	"I object to consideration of this matter…"	Yes	No	No	No	2/3
Take up a previously tabled item	"I move to take from the table…"	No	Yes	No	No	Majority
*Reconsider something already disposed of	"I move to reconsider our action to…"	Yes	Yes	Yes	Yes	Majority
Consider something out of its scheduled order	"I move to suspend the rules and consider…"	No	Yes	No	No	2/3
Close the meeting for executive session	"I move to go into executive session."	No	Yes	No	No	Majority
Personal preference-noise, room temperature, distractions	"Point of privilege"	Yes	No	No	No	No vote

Exhibit C

References

- *Handbook for Municipal Officials*, Michigan Municipal League; July 2015; https://www.mml.org/pdf/resources/publications/ebooks/HMO%20-%20complete%20book.pdf
- *Handbook for General Law Village Officials*, Michigan Municipal League; November 2017; http://www.mml.org/pdf/resources/publications/ebooks/GLV%20Handbook%20-%202017.pdf
- *Meetings: Agenda and Minutes A handbook for municipal officials*, Michigan Municipal League; 2017; http://www.mml.org/pdf/resources/publications/ebooks/Meeting%20Agendas%20And%20Minutes.pdf
- *Michigan Open Meetings Act Handbook*, State of Michigan; 2018; https://www.michigan.gov/documents/ag/OMA_handbook_287134_7.pdf
- *Robert's Rules of Order Cheat Sheet for Nonprofits* by Nick Price, Boardeffect.com; April 13, 2018; https://www.boardeffect.com/blog/roberts-rules-of-order-cheat-sheet/
- City of Grosse Pointe Park City Charter
- National League of Cities
- ICMA
- Grand Ledge, Portland, Davison, Traverse City, Port Huron, and Grosse Pointe City

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: City Attorney Contract

SUMMARY: At the December City Council meeting the Grosse Pointe Park City Council tabled the proposed contract with a motion to have the review with the City Personnel Committee and bring back to Council by February. Personnel Committee Chairman McMillan, Hodges and Wiener met with Dan Kelly to discuss the following amended contract for council consideration and approval.

FINANCIAL IMPACT: $115,000 Retainer for Prosecution and General Legal Services

RECOMMENDATION: Motion to approve the contract between the City of Grosse Pointe Park and the Kelly Firm and authorize the City Manager to sign on behalf of the City

PREPARED BY: Nick Sizeland, City Manager

ATTORNEY-CLIENT FEE AGREEMENT
AS TO THE CITY OF GROSSE POINTE PARK

THIS AGREEMENT is entered into this ____ day of January 2024 between the City of Grosse Pointe Park (hereinafter "Grosse Pointe Park " or "the City" or “Client”) and The Kelly Firm, PLC (hereinafter the "Law Firm"), located at 2825 University Drive, Auburn Hills, Michigan 48326. The Client requires legal services and retains Daniel J. Kelly and The Kelly Firm, PLC to provide same.

W I T N E S S E T H:

WHEREAS, Grosse Pointe Park is a City charged with the privilege and responsibility of carrying out the functions of a municipality within the geographic limits of Grosse Pointe Park, Wayne County, Michigan; and

WHEREAS, these functions include the exercise of the entire panoply of powers vested in a City within the State of Michigan; and

WHEREAS, it has been the experience of Grosse Pointe Park that said functions are best performed upon the advice and with the assistance of competent legal counsel; and

WHEREAS, the Law Firm is able and experienced in matters of municipal law and capable of providing the quality of complete legal services which Grosse Pointe Park will require.

NOW, THEREFORE, in consideration of the mutual covenants and conditions hereafter enumerated and agreed by the parties as follows:

1. The City of Grosse Pointe Park does hereby retain The Kelly Firm, PLC, as general counsel and City attorney for the performance of legal services hereunder set forth.

2. The City does hereby appoint Daniel J. Kelly to serve the City as lead counsel on behalf of the City. Said counsel may appoint such other members and associates of the Law Firm, subject to the approval of the City Manager, and as shall be deemed appropriate. Special counsel outside of the Law Firm shall be subject to the approval of the Manager and/or City Council.

3. The Parties agree and acknowledge that the Law Firm is an independent contractor and not an employee of the City.

4. The Law Firm shall perform all legal services necessary to the duties and functions required by the provisions of the City of Grosse Pointe Park. Such duties shall specifically include the following:

4.1 Attendance at the offices of Grosse Pointe Park at such times and in such quarters as may be designated by the Manager and/or City Council;

4.2 Representation of the City in all litigation to which it is a party in all Courts, except matters pertaining to prosecution of criminal and civil infractions in the Grosse Pointe Park Municipal Court;

4.3 Representation of the City in all matters assigned to the Law Firm by the Manager, City Council or as otherwise designated as appropriate and proper;

4.4 Attendance as requested at all City Council meetings, Planning Commission meetings, Executive Sessions, or other public meetings upon request of the Manager and/or City Council. The Law Firm acknowledges that it shall report to the City Council at regularly scheduled City Council meetings and shall report to the City Manager as to day-to-day affairs.

4.5 All consultation with elected officials and department heads as requested and as necessary to perform the functions of the City;

4.6 Preparation and presentation of all legal opinions required and/or provided for in the City's Code;

4.7 Representation of the City in all matters arising before administrative tribunals as a result of the ordinary and usual governmental functions of the City;

4.8 Consultation and drafting of all City Ordinances;

4.9 Consultation, negotiating, and drafting of all City contracts;

4.10 Preparation of all deeds and conveyances of real estate to which the City is a party, including examination of title thereto;

4.11 Representation of the City in all matters involving the prosecution and enforcement of municipal ordinance and code violations (Prosecution Services);

4.12 Representation of the City in all matters of Eminent Domain as requested by the Manager or City Council;

4.13 Representation of the City in all matters related to environmental, water/sewer, land use, zoning, and planning matters

4.14 Research and Response to any and all Freedom of Information Act Requests provided by the City;

4.15 Representation of the City in all matters and providing legal services as the Manager, Clerk, Treasurer, and/or the City Council may request.

5. The City understands that it will be charged for legal services performed by the attorneys of the Law Firm. The City has reviewed the Firm's proposed hourly rate for both General and Prosecution services and has requested a Annual Flat Rate for both services in the amount of $115,000.00 per year, paid monthly as set forth in Section 5.1.

5.1 For Prosecution and General legal services, effective November 1, 2023, through November 1, 2024, the City will be invoiced on the first day of the month for services to be render in the following amount(s):

a. Twenty-Five Thousand ($25,000.00) Dollars annually for Prosecution Services (billed in advance on a monthly basis in the amount of $2,083.00); and,

b. Ninety Thousand ($90,000.00) Dollars annually for General Legal Services (billed in advance on a monthly basis in the amount of $7,500.00). Litigation or Special Assignments as described in Section 5.3 are excluded from General Legal Services and will be billed at the Firm's discounted rates of $150.00 to $165.00 per hour.

5.2 Beginning on November 1, 2024, and for each year thereafter, the hourly and annual Flat Rate of $115,000.00 shall increase by an agreed upon inflation rate not to exceed 3%. The parties will meet and mutual agree upon the appropriate inflation rate based on recognized inflation calculators. While the contract is for one (1) year (ending November 1, 2024), unless a new contract is negotiated and mutually agreed to by the parties in writing, this agreement will extend monthly at the agreed upon rates set forth above.

5.3 The Flat Rate offered in this agreement is based on reasonable assumptions, which the parties recognize are subject to various changes and variables. The assumptions are based on the City Manager's ability to control the assignment of legal work and the past experience between the parties. As such, at any time the Firm and/or the City believe the circumstances have significantly changed or any assigned matter is outside the expected services under this agreement ("Special Assignment"), the parties may meet to re-negotiate the terms of this Contract to provide relief to either party based on significant changes to the services provided under the Flat Rate or determine any matter should be considered a "Special Assignment" not covered by the Flat Rate. Any change to this agreement will be in writing and agreed to by both the Firm and City Manager with the intent to honor the assumptions upon which this agreement is based. . All litigation or other matters determined by the City Manager to be outside the intent and assumptions of the Flat Rate agreement ("Special Assignments") will be billed at the reduced hourly rates set forth in Section 5.1(b). Notwithstanding the foregoing, any and all costs and expenses incurred on behalf of the City by The Firm will be billed to the City and are not included within the agreed upon Flat Rate.

5.4 The Law Firm will bill the City once per month for work to be performed for the period invoiced. The City shall reimburse the Law Firm upon request for all expenses incurred by the Law Firm and its members on behalf of the City. The Law Firm agrees that no copying expenses will be billed for the services provided herein, except all litigation copying expenses will be billed at $0.15 per page together with all direct litigation expenses (deposition expenses, filing fees, court costs, travel and all other typical litigation costs), with no additional multiplier or fee added. In the event of an unanticipated or extraordinary expense or fee incurred outside of the assumptions made herein, a request for reimbursement may be made and approved by the City Manager.

5.5 The Law Firm shall use, at its own expense, its own facilities, supplies, and personnel for all services required hereunder.

5.6 The Law Firm shall devote its best professional efforts to the business of the City. The Law Firm shall accept no representation contrary to the interest of the City. In the event of a conflict of interest on any matter assigned to the Firm, the Firm shall immediately disclose to the City the conflict and assist the City in a resolution and/or appointment of a separate Law Firm to handle the matter in conflict.

5.7 The Law Firm shall take such action as is deemed appropriate under the circumstances and will keep the City informed of the progress of such actions as are taken on the City's behalf. Any expression by the Law Firm concerning any matter represents the Law Firm's opinion but is not a warranty or guarantee as to that outcome.

5.8 The Law Firm, in the performance of the duties required of it hereunder, shall not discriminate against any employee or application for employment, with respect to hire, tenure, terms, conditions or privileges of employment, or any matter directly or indirectly related to employment, because of race, color, religion, national origin or ancestry, nor because of age or sex, except where based on a bona fide occupational qualification.

6. The City understands that Michigan Rule of Professional Code 1.16 allows The Kelly Firm, PLC to withdraw from representation of the City if any of the following occur:

> 6.1 The client insists upon pursuing a course of action the attorney considers repugnant or imprudent;
>
> 6.2 The client fails to pay the fees, expenses, and/or costs required under this Contract after reasonable warning that non-payment will result in withdrawal; and/or
>
> 6.3 Continued representation will result in an unreasonable financial burden on the Law Firm.

7. The City and Law Firm agree that this Fee Agreement is for a period of one (1) year from the effective date hereof and as may be modified or extended in accordance with Section 5 and as set forth below. The parties agree that modification of this Agreement can occur at any time upon both parties agreeing thereto. This Agreement shall automatically renew unless either party provides thirty (30) days written notice of intent to terminate. Such renewal shall be subject to modification by the Firm and City Manager in the course of the ordinary budget review and approval process and will not require a new request for proposal, unless requested by the City Council. During the term of this Agreement either party may terminate the Agreement upon thirty (30) days written notice of either party's intent to terminate, in which case the Law Firm agrees to cooperate with the City in the professional and orderly transfer of work to the new legal services provider and the City agrees to pay all outstanding bills for services provided prior to termination. In the event the transfer of legal services takes longer than thirty (30) days,

the Firm agrees to provide legal services at the rates agreed upon herein for a reasonable time necessary for the City to select new counsel.

IN WITNESS WHEREOF, the City of Grosse Pointe Park and The Kelly Firm, PLC through their designated and authorized representative, have set their hands and seals this ____ day of January 2024.

ACCEPTED BY:

CITY OF GROSSE POINTE PARK	THE KELLY FIRM, PLC
______________________________	______________________________
By Nick Sizeland Its: City Manager	By: Daniel J. Kelly
Date: __________________________	Date: __________________________

From: Dan Kelly
To: Nick Sizeland
Cc: Billing Clerk
Subject: GPP Legal Services Contract
Date: Thursday, January 4, 2024 2:49:21 PM
Attachments: image001.png
image002.png
image003.png

Manager Sizeland,

In follow-up to our discussion regarding the proposed Kelly Firm Legal Services Agreement, should the Council approve the proposed contract with the effective date of November 1, 2023, the Firm will submit a one-time invoice for the unpaid increase in the annual retainer. Again, assuming the contract is approved by the council next week, a separate invoice will be submitted with our February invoice in the amount of $3,750.00 covering the monthly increase of $1,250.00 for the months of November 2023, December 2023 and January 2024.

In that the proposed contract has an effective date of November 1, 2023, and is for an annual flat rate (12-month period), the above process is consistence with the contract terms, however, this email sets forth our mutual understanding of the process for payment.

If you have any questions, please do not hesitate to contact me. Thanks for your attention to this matter.

Dan

Daniel J. Kelly
The Kelly Firm, PLC
2825 University Drive
Auburn Hills, Michigan 48326
dan@kellyfirmpc.com
Office: (248) 655-7025
Cell: (248) 217-6740

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Grosse Pointe Park Public Safety Foundation Donation

SUMMARY: The Grosse Pointe Park Public Safety Foundation has donated $25,794.00. The donation is for the purchase of an unmanned aerial vehicle (DRONE) and start-up equipment/software, thus creating a DRONE unit within the department of public safety. The benefits of having a drone include:

- Large area search and rescue
- Missing persons (endangered children and vulnerable adults)
- Thermal-imaging for searching at night
- Monitor fire incidents for hot spots and trapped victims
- Investigate motor vehicle accidents - Crime scene mapping
- SWAT
- Tracking suspects/vehicles wanted in crimes

Officers will be trained and licensed as drone pilots. GPP Public Safety currently has (2) drone eligible pilots.

FINANCIAL IMPACT: The donation of $25,794.00 offsets all costs for the creation of the drone unit. Starting in fiscal year 2025, annual costs for maintenance, software, software upgrades and insurance will be approximately $5,600.00

RECOMMENDATION: Recommend recognizing the donation from the Grosse Pointe Park Public Safety Foundation for the purpose of creating a drone unit and allowing for Finance Director Moriarty to allocate said funds to the appropriate budget line item for Public Safety to purchase the drone and equipment.

PREPARED BY: James Bostock, Director of Public Safety

Grosse Pointe Park UAV Program Cost Breakdown

	INITIAL PRICE	COST PER YEAR
DJI Matrice 30t	$10,114	
DJI TB30 Series Battery for M30T X's 4	$1,316	
LP12 Speaker/Spotlight	$1,899	
DJI WB37 Controller Batteries (x2)	$118	
DJI 3FT Launch Pad	$69	
Two 128gb Micro SD Cards (Best Buy) sku:6495763	$55	
DJI 100W Power Adapter for Remote	$95	
DJI RC Plus Strap	$39	
Storage Cse for Equiment	$499	
Total	**$14,204**	
Pix4Direct lifetime mapping software license, one device	$490	
DroneSense Management System		
DroneSense License for Matrice 30T per year	$2,900	
DroneSense **Mobile Streaming And Tracking; M.S.A.T.** Per year	$2,400	
Total per yer	**$5,300**	**$5,300**
Drone Responder SUV Work Station	$5,000	
Flat Screen for SUV Work Station	$500	
Total	**$5,500**	
Verizon Orbic Speed 5G UW Mobile Hotspot	**$300**	**$240 per year**
Total Startup Cost →	**$25,794**	
Operating Cost Per Year Total →		**$5,540**

Depending on use and number of charge cycles batteries will need to be replaced approx. every 1-2 years. $658 for 2 Matrice 30T batteries.

STATE OF MICHIGAN
COUNTY OF WAYNE
CITY OF GROSSE POINTE PARK

Resolution to amend the FY2023-2024 Budget – Public Safety Foundation

At a regular meeting of the City Council for the City of Grosse Pointe Park (the "Council"), held at City Hall located at 15115 E. Jefferson Ave, Grosse Pointe Park, MI 48230 at 7:00 p.m. on January 8,2024, the following resolution was offered:

Present Members:

Absent Members:

Motion by Councilmember ________ seconded by Councilmember ________ to adopt the following resolution:

WHEREAS, the Uniform Budgeting and Accounting Act requires that a City Council prepare a budget amendment as soon as it is apparent that a deviation from the original budget is necessary and the amount can be determined; and,

WHEREAS, the referenced amendments are reflective of activity incurred in the General Fund since the adoption of the FY2023-2024 budget approved on May 8, 2023, and;

WHEREAS, The City Council of Grosse Pointe Park was presented with a proposed budget amendment for Fiscal/Calendar Year 2023-2024, and;

WHEREAS, the City Council is satisfied with proposed budget amendment; and,

WHEREAS, the City Council authorizes the bid award for the purchase of an unmanned aerial vehicle (DRONE) and the start-up equipment in an amount not to exceed $26,000, and;

WHEREAS, the Council authorizes the Finance Director to recognize the public safety foundation donation revenue in the amount of $26,000 in 101-000-674.000 Private Contributions & Donations account, and;

WHEREAS, the Council authorizes the Finance Director to appropriate, in the same amount fund balance to amend the FY 2023-2024 General Fund Public Safety budget 101-300-970-000 Capital Outlay account in the amount of $26,000, and;

NOW, THEREFORE BE IT RESOLVED that the City of Grosse Pointe Park Council Members hereby adopts resolution 2024-01-08 item #05 amending the

FY2023-2024 budget by authorizing the Finance Director to recognize donation revenue and appropriate from the General Fund's fund balance in the amount of $26,000.

RESOLUTION DECLARED ADOPTED

At a regular meeting of the City Council for the City of Grosse Pointe Park held on January 8, 2024, at 7:00 p.m., the following roll call vote was taken:

YEAS: Councilmembers Dreaver, Gallagher, Caulfield, Wiener, Kolar and McMillan, and Mayor Hodges

NAYS:

Motion Carried Unanimously

CERTIFICATION

STATE OF MICHIGAN)
) ss.
COUNTY OF WAYNE)

I, the undersigned, the duly qualified City Clerk of the City of Grosse Pointe Park, Wayne County, Michigan, do hereby certify that the foregoing is a true and complete copy of proceedings taken by the City Council of the City of Grosse Pointe Park, at a regular meeting held on the ___ day of _____, 20__.

IN WITNESS WHEREOF, I have hereunto set my official signature, this ___day of _____20__.

Bridgette Bowdler, City Clerk
City of Grosse Pointe Park

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Purchase of Fire Apparatus Bay Doors

SUMMARY: Earlier this year, public safety replaced five (5) of eight (8) apparatus garage doors at a cost of $47,900.00. The doors were the original doors when the garage was built in 1993 and beyond further repair. Money was budgeted to begin replacing the doors this current fiscal year with the intention of finishing the project in fiscal year '25.

The Public Safety Department recently had a 2021 Ford Explorer Police Interceptor bought back by the Ford Motor Co. for $31,170.61.

City-Wide Door provided an updated quote to replace and install the final three (3) doors on the apparatus bay garage for $29,300.

FINANCIAL IMPACT: $0

RECOMMENDATION: The recommendation is to allocate the $29,300 from the buyback of the Ford Explorer to the appropriate Public Safety budget line item for garage door replacement.

PREPARED BY: James Bostock, Director of Public Safety

CITY WIDE DOOR COMPANY

9451 Marine City Highway
Ira, MI 48023

Phone: (586) 716-9990
(810) 765-1400

Fax: (586) 716-9313

PROPOSAL SUBMITTED TO: Grosse Pointe Park Police / Jim		DATE: 1/2/2024
STREET: 15115 E. Jefferson		JOB NAME: Grosse Pointe Park Fire
CITY, STATE & ZIP CODE: Grosse Pointe Park, MI 48230		JOB LOCATION: Apparatus bay
PHONE: (313) 822-4436	FAX:	EMAIL: bostickj@grossepoinepark.org

Price to take down and haul away existing three overhead doors. Furnish and install three new white 14’2” x 12’ Clopay model 3724 polyurethane insulated sandwich overhead doors with 50,000 cycle springs, 3” track and hardware, one insulated full view section in each door and weather seal. Also furnish and install three new Liftmaster model T751-L5 ¾ hp, 115 volt trolley operators with open / stop / close wall stations and Miller sensing edges.

Total…….. $29,300.00

All high and low voltage wiring by others / Price subject to jobsite inspection

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen’s Compensation Insurance. 50% deposit required and balance due upon completion.

NOTE: This proposal may be withdrawn by us if not accepted within 24 hours.

Authorized Signature: Darren Kunkel____

Acceptance of Proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. No refunds or cancellations on special orders. Payment will be made as outlined above:

Signature: ____ Date of acceptance: ______________________

State of Michigan
County of Wayne
City of Grosse Pointe Park

Resolution to amend the FY2023-2024 Budget – Apparatus Bay Doors

At a regular meeting of the City Council for the City of Grosse Pointe Park (the "Council"), held at City Hall located at 15115 E. Jefferson Ave, Grosse Pointe Park, MI 48230 at 7:00 p.m. on January 8,2024, the following resolution was offered:

Present Members:

Absent Members:

Motion by Councilmember ________ seconded by Councilmember ________ to adopt the following resolution:

WHEREAS, the Uniform Budgeting and Accounting Act requires that a City Council prepare a budget amendment as soon as it is apparent that a deviation from the original budget is necessary and the amount can be determined; and,

WHEREAS, the referenced amendments are reflective of activity incurred in the General Fund since the adoption of the FY2023-2024 budget approved on May 8, 2023, and;

WHEREAS, The City Council of Grosse Pointe Park was presented with a proposed budget amendment for Fiscal/Calendar Year 2023-2024, and;

WHEREAS, the City Council is satisfied with proposed budget amendment; and,

WHEREAS, the City Council authorizes the bid award to City-Wide Door for the purchase three Garage Apparatus Bay Doors in an amount not to exceed 29,300;

WHEREAS, the Council authorizes the Finance Director to recognize the sale of a public safety asset in the amount of $31,200 in 101-000-693.000 in the Sale of Capital Asset revenue account, and;

WHEREAS, the Council authorizes the Finance Director to appropriate General Fund fund balance to amend the FY 2023-2024 General Fund Public Safety budget 101-300-970-000 Capital Outlay account in the amount of $29,300, and;

NOW, THEREFORE BE IT RESOLVED that the City of Grosse Pointe Park Council Members hereby adopts resolution 2024-01-08 item #06 amending the FY2023-2024 budget by authorizing the Finance Director to recognize revenue in the amount of $31,200 and appropriate from the General Fund's fund balance in the amount of $29,300.

RESOLUTION DECLARED ADOPTED

At a regular meeting of the City Council for the City of Grosse Pointe Park held on January 8, 2024, at 7:00 p.m., the following roll call vote was taken:

YEAS: Councilmembers Dreaver, Gallagher, Caulfield, Wiener, Kolar and McMillan, and Mayor Hodges

NAYS:

Motion Carried Unanimously

CERTIFICATION

STATE OF MICHIGAN)
) ss.
COUNTY OF WAYNE)

I, the undersigned, the duly qualified City Clerk of the City of Grosse Pointe Park, Wayne County, Michigan, do hereby certify that the foregoing is a true and complete copy of proceedings taken by the City Council of the City of Grosse Pointe Park, at a regular meeting held on the ___ day of _____, 20__.

IN WITNESS WHEREOF, I have hereunto set my official signature, this ___day of _____20__.

Bridgette Bowdler, City Clerk
City of Grosse Pointe Park

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Beautification Commission Appointments

SUMMARY: **Beautification Commission Appointments**

Anne Billiu - Re-Appointment term ending 2027
Cheryl Gauss - Re-Appointment term ending 2027
Nicholas Gwozdz - Re-Appointment term ending 2027
Armen Gulian - Re-Appointment term ending 2027
Kelly Konieczki - Appoinment term ending 2025

Applications for each member are attached.

FINANCIAL IMPACT: N/A

RECOMMENDATION: Motion to approve beautification appointments and re-appointments

PREPARED BY: Danielle Caudill, Deputy Clerk

City of Grosse Pointe Park
Board and Commission Application

First Name: Nicholas Gwozdz Last Name:

Address: 1941 Lakepointe City/State/Zip: GPP, MI, 48230

Home Phone: [redacted] Cell Phone:

Email: [redacted]

AREAS OF INTEREST

Please check the Boards/Commission you are interested in serving on:

- [ ] Downtown Development Authority
- [x] Beautification Commission
- [ ] Planning Commission
- [ ] Ethics Review Board
- [ ] Other:
- [ ] Other:
- [ ] Tax Increment Finance Authority
- [ ] Parks and Recreation Commission
- [ ] Board of Review

If you are applying due to a current vacancy, how did you hear about the vacancy?

- [ ] City Website
- [ ] Social Media
- [ ] Other:

Have you attended meeting(s) of the board and/or commission you are applying to sit on?

- [x] YES
- [ ] NO

Why do you want to serve on this board and/or commission?
(Please attach an additional page if more space is needed)

To give back to my community

RECEIVED
DEC 19 2023
BY: Bridgette Baudle

15115 EAST JEFFERSON AVENUE • GROSSE POINTE PARK • MICHIGAN • 48230 • 313.822.6200

City of Grosse Pointe Park
Board and Commission Application

Please provide a brief summary of the areas of expertise you would bring to the board and/or commission:

gardening
indoor plants

ADDITIONAL INFORMATION
Please briefly summarize the following information:

Education History

BA, MA from Oakland University

Occupation (if retired list former occupation)

Teacher

Current and/or Former Volunteer Experience (including previous civic involvement)

Beautification Commission

CITY CHARTER REQUIREMENTS

Registered to vote in the City of Grosse Pointe Park?

☒ Yes ☐ No

How long of you been a resident of Grosse Pointe Park (enter month and year when moved to City)

8 years September 2015

Are you related and/or married to any current elected officials or City staff?

☐ Yes ☒ No

If you answered yes, name the person and/or people you are related to and the relationship(s):

The following questions are applicable if you are applying to serve on the Downtown Development Authority or Tax Increment Finance Authority Boards:

Do you own property within the TIFA and/or DDA?

☐ Yes ☐ No

If yes, please provide the property address(es):

Do you own a business or work at a business within the TIFA and/or DDA?

If yes, please provide the property address(es):

Are you a resident within the TIFA and/or DDA?

☐ Yes ☐ No

APPLICATION CERTIFICATION

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Signed and completed applications can be returned via email to clerk@grossepointepark.org or by US mail to: City of Grosse Pointe Park
ATT: City Clerk
15115 East Jefferson Ave.
Grosse Pointe Park, MI 48230

By submitting this application, I certify the foregoing statements and answers are true and complete. I agree in advance that any misrepresentation or falsification of any of the above information shall be cause for rejection of this application or depending upon when the falsification is discovered. I consent ~~for City of~~ Grosse Pointe Park to verify the information provided.

[signature] 12/19/23

Signature of Applicant Date

City of Grosse Pointe Park Board and Commission Application

First Name: Armen

Last Name: Gulian

Address: 820 Pemberton

City/State/Zip: Grosse Pointe Park Mi, 48230

Home Phone: [redacted] Cell Phone: [redacted]

Email: [redacted]

AREAS OF INTEREST

Please check the Boards/Commission you are interested in serving on:

- ☐ Downtown Development Authority
- ☐ Tax Increment Finance Authority
- ☒ Beautification Commission
- ☐ Parks and Recreation Commission
- ☐ Planning Commission
- ☐ Board of Review
- ☐ Ethics Review Board
- ☐ Other: ________
- ☐ Other: ________

If you are applying due to a current vacancy, how did you hear about the vacancy?

- ☐ City Website
- ☐ Social Media
- ☐ Other: ________

Have you attended meeting(s) of the board and/or commission you are applying to sit on?

- ☒ Yes
- ☐ No

~~1-1-20~~ rec'd 12-30-20 YL

City of Grosse Pointe Park Board and Commission Application

Why do you want to serve on this board and/or commission? (Please attach an additional page if more space is needed)

I would love to continue to serve on the Grosse Pointe Park Beautification Commission. Promoting, educating, and encouraging my neighbors on the hard work they put into their homes and gardens is a joy. I also would like to continue to bring more life/ interest to the commission in terms of community engagement and outreach.

Please provide a brief summary of the areas of expertise you would bring to the board and/or commission:

This is not my first term as commissioner. As a team member I bring skills that continue to help foster volunteer service. We have many planners and orchestrators. I am more of a workhorse. As some of our members age, (myself included) we need more members to help with the literal heavy lifting and work. Pat Deck and a few other members have maintained and completed these many tasks dutifully. I would like to learn more from Pat to help take some of the burden off her mighty shoulders should she want the help. She has taught me much about the Arbor Day activities and during the pandemic, we were able to celebrate virtually on social media rather than just posting the posters around the community. We did this by collaborating. I also enjoy co-chairing the perennial exchange. Dee Cimini, Lisa Kyle and I have worked together to bring those about with great success, first by adding a children's activity and then adding other educational pieces with native plants and the Monarch project. This year, we attempted a virtual perennial exchange which was tough but shows real promise as a means to get the community involved for 2021. I work in the public schools and love to work with future gardeners. In addition, I served on the Hamtramck Beautification Commission in my previous residence for many years. This role utilized more community cleanups as that was what the city needed.

City of Grosse Pointe Park Board and Commission Application

ADDITIONAL INFORMATION

Please briefly summarize the following information:

Education History

I have both a bachelors and master's degree

Occupation (if retired, list former occupation)

I am a Speech and Language Pathologist working in Royal Oak Public Schools and private practice.

I also own a coffeehouse in Hamtramck which has been open and serving the public for over a decade.

Current and/or Former Volunteer Experience (including previous civic involvement)

Pleasant Ridge Gardener Club

Hamtramck Beautification Commission

Hamtramck Library Hall of Fame Member

Grosse Pointe Park Beautification Commission

PTO and PTA member (as a parent and a teacher)

Special Needs Advisory Member for a Special Education PAC

CITY CHARTER REQUIREMENTS

Registered to vote in the City of Grosse Pointe Park?

- [x] Yes
- [ ] No

How long have you been a resident of Grosse Pointe Park (enter month and year when you moved to the City)

We purchased our home in December 2010 and moved to the city in March 2011

City of Grosse Pointe Park Board and Commission Application

Are you related and/or married to any current elected officials or City staff?

☐ Yes

☐x No

If you answered yes, name the person and/or people you are related to and the relationship(s):

The following questions are only applicable if you are applying to serve on the Downtown Development Authority or Tax Increment Finance Authority Boards:

Do you own property within the TIFA and/or DDA?

☐ Yes

☐ No

If yes, please provide the property address(es):

Do you own a business or work at a business within the TFIA and/or DDA?

If yes, please provide business name and address:

Are you a resident within the TIFA or DDA?

☐ Yes

☐ No

City of Grosse Pointe Park Board and Commission Application

APPLICATION CERTIFICATION

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Signed and completed applications can be returned via email to clerk@grossepointepark.org or by US mail to: City of Grosse Pointe Park ATTN: City Clerk 15115 East. Jefferson Avenue Grosse Pointe Park, MI 48230

By submitting this application, I certify the foregoing statements and answers are true and complete. I agree in advance that any misrepresentation or falsification of any of the above information shall be cause for rejection of this application or depending upon when the falsification is discovered. I consent for the City of Grosse Pointe Park to verify the information provided.

Armen Marie Gulian

Signature of Applicant

12/30/2020

Date

City of Grosse Pointe Park Board and Commission Application

First Name: Cheryl

Last Name: Gauss

Address: [redacted]

City/State/Zip: Grosse Pointe Park, MI 48230

Home Phone: N/A Cell Phone: [redacted]

Email: [redacted]

AREAS OF INTEREST

Please check the Boards/Commission you are interested in serving on:

- ☐ Downtown Development Authority
- ☐ Tax Increment Finance Authority
- ☒ Beautification Commission
- ☐ Parks and Recreation Commission
- ☐ Planning Commission
- ☐ Board of Review
- ☐ Ethics Review Board
- ☐ Other:
- ☐ Other:

If you are applying due to a current vacancy, how did you hear about the vacancy?

- ☐ City Website
- ☐ Social Media
- ☒ Other: Pat Dack

Have you attended meeting(s) of the board and/or commission you are applying to sit on?

* ☐ Yes
☐ No

*Will be attending the Beautification Commission meeting on Wednesday, March 02, 2022

City of Grosse Pointe Park Board and Commission Application

Why do you want to serve on this board and/or commission? (Please attach an additional page if more space is needed)

I have been an avid gardener for much of my life. I began gardening as a child with my Dad, who grew up on a working farm in Southern Ontario.

Dad started me well on my journey to becoming a lover of nature.

I would like to serve on this commission as another way to nurture my love of gardening while serving my community.

Please provide a brief summary of the areas of expertise you would bring to the board and/or commission:

My gardening experiences are varied. I have designed and implemented my personal landscapes in the homes I have owned, have participated in and had my property on garden tours. My current property landscape combines ornamental design, polinator plant areas and beds where I grow a variety of vegetables and fruits.

As a Junior League Gardener I have chaired and maintained the JL Gardeners Trial Gardens Competition bed at the GP War Memorial.

As a Junior League of Detroit Member, I have chaired the Landscape committee for JLD Show Houses and will be chairing Landscape again for the Show House this fall.

For several years during my tenure as Member/officer/President of the Grosse Pointe Board of Realtors, I was Chair for both the GPBR Home & Garden Expo at the War Memorial and the GPBR Art & Garden Tour.

I have also assisted with planting and maintaining garden areas on the grounds of Grosse Pointe Memorial Church.

City of Grosse Pointe Park Board and Commission Application

ADDITIONAL INFORMATION
Please briefly summarize the following information:

Education History

Elementary → High School: East Detroit Public Schools — Graduated 1969
1969 → 1971: Macomb County Community College
1971 → 1973: Oakland University

Occupation (if retired, list former occupation)

Banker/Realtor

Current and/or Former Volunteer Experience (including previous civic involvement)

* President, GP Memorial Church Co-op Nursery School (1983 → 1986)
* Various volunteer positions @ Trombly Elementary, Pierce Middle School and GP South High School (1984 → 1999) (Three sons now 42, 42 & 40)
* Member of Junior League of Detroit, JL(D) Gardeners: 1985 → present
* Beaumont (Formerly Bon Secours) Hospital GP Assistance League: 2004 → present
* Grosse Pointe Memorial Church: Deacon Jan 2018 → Jan 2022
  " " " " Caring Committee Chair: 2019 → Present

CITY CHARTER REQUIREMENTS

Registered to vote in the City of Grosse Pointe Park?

- [x] Yes
- [ ] No

How long have you been a resident of Grosse Pointe Park (enter month and year when you moved to the City)

* First home in GP Park, [redacted] June 1980 → April 1996
* Current " " " " " [redacted] Apr 2014 → present
(purchased this house in June 1997 as a non-owner occupied investment)

3

City of Grosse Pointe Park Board and Commission Application

Are you related and/or married to any current elected officials or City staff?

☐ Yes

☒ No

If you answered yes, name the person and/or people you are related to and the relationship(s):

____

____

____

____

____

The following questions are only applicable if you are applying to serve on the Downtown Development Authority or Tax Increment Finance Authority Boards:

Do you own property within the TIFA and/or DDA?

☐ Yes

☒ No

If yes, please provide the property address(es):

____

____

Do you own a business or work at a business within the TFIA and/or DDA?

____

If yes, please provide business name and address:

____

____

Are you a resident within the TIFA or DDA?

☐ Yes

☒ No

City of Grosse Pointe Park Board and Commission Application

APPLICATION CERTIFICATION

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By submitting this application, I certify the foregoing statements and answers are true and complete. I agree in advance that any misrepresentation or falsification of any of the above information shall be cause for rejection of this application or depending upon when the falsification is discovered. I consent for the City of Grosse Pointe Park to verify the information provided.

Cheryl . [signature]

Signature of Applicant

March 02, 2022

Date

City of Grosse Pointe Park
Board and Commission Application

First Name: Kelly Last Name: Konieczki

Address: 524 Lakepointe St City/State/Zip: Grosse Pointe Park, MI 48230

Home Phone: Cell Phone: [redacted]

Email: [redacted]

RECEIVED
NOV 07 2023
BY: CMU

AREAS OF INTEREST

Please check the Boards/Commission you are interested in serving on:

- [ ] Downtown Development Authority
- [x] Beautification Commission
- [ ] Planning Commission
- [ ] Ethics Review Board
- [x] Other: Sustainability Committee
- [ ] Other:
- [ ] Tax Increment Finance Authority
- [ ] Parks and Recreation Commission
- [ ] Board of Review

If you are applying due to a current vacancy, how did you hear about the vacancy?

- [ ] City Website
- [ ] Social Media
- [x] Other: Lisa Kyle and other commissioners

Have you attended meeting(s) of the board and/or commission you are applying to sit on?

- [x] YES
- [ ] NO

Why do you want to serve on this board and/or commission?
(Please attach an additional page if more space is needed)

I coordinated the Mayor's Monarch Pledge efforts as a resident volunteer this year under the Sustainability Committee. I would like to continue to lead this project, as well as offer my knowledge and expertise as chair on the new Pollinator Gardens sub-committee. My goal is to continue to be a resource for our community and impact the way people think about nature and the outdoors.

Please provide a brief summary of the areas of expertise you would bring to the board and/or commission:

For the last ten years, I've worked with families in our community by providing programming and volunteering at various events. I partner with the library to promote 1,000 Hours Outside -- a global inititative to encourage families to match screen time with green time. We organize neighborhood walks and events for all ages that focus on nature observation and community science. I started Detroit Butterfly Nursery with my daughter to create awareness about the importance of native plants for our native insects. We collect and distribute free seeds, provide hands-on displays to teach about lifecycles and more. I attend monthly webinars to stay up-to-date on the lastest research and connect with fellow advocates who are making a difference in their communities. Completed Pollinator Steward Certification 2023

ADDITIONAL INFORMATION

Please briefly summarize the following information:

Education History

Graduated Farmington Hight School 1999

Bachelor of Fine Art Degree in Studio Art, Photography and Painting from Michigan State University 2003

Child Development Associate (CDA) Credential 2021

Nature Based Teaching Certification Level 1, Eastern Region Association of Forest and Nature Schools 2021

Pollinator Steward Certification 2023, MSU Conservation Steward Program 2023-2024

Occupation (if retired list former occupation)

Outdoor Educator, Nature Specialist, Home Educator, Founder of Detroit Butterfly Nursery

Current and/or Former Volunteer Experience (including previous civic involvement)

Volunteer, GPPBC Sustainibility Committee, Mayor's Monarch Pledge 2023

Outreach and Education, Detroit Butterfly Nursery // Volunteer, Rochester Pollinators

Metro Detroit BioBlitz Partner (includes reps from the DNR, Xerces Society, Belle Isle Nature Center, Oudolf Garden)

Volunteer, Ferndale Cat Shelter

Volunteer, Santa's Village and Kids Activities at Sidewalk Sale and West Park Winter Social

CITY CHARTER REQUIREMENTS

Registered to vote in the City of Grosse Pointe Park?

☒ Yes ☐ No

How long of you been a resident of Grosse Pointe Park (enter month and year when moved to City)

January 2005

Are you related and/or married to any current elected officials or City staff?

☐ Yes ☒ No

If you answered yes, name the person and/or people you are related to and the relationship(s):

The following questions are applicable if you are applying to serve on the Downtown Development Authority or Tax Increment Finance Authority Boards:

Do you own property within the TIFA and/or DDA?

☐ Yes ☐ No

If yes, please provide the property address(es):

Do you own a business or work at a business within the TIFA and/or DDA?

If yes, please provide the property address(es):

Are you a resident within the TIFA and/or DDA?

☐ Yes ☐ No

APPLICATION CERTIFICATION

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K Konieczny 11/07/23

Signature of Applicant Date

City of Grosse Pointe Park
Board and Commission Application

First Name: ANNE   Last Name: BILLIG

Address: 964 WESTCHESTER   City/State/Zip: G.P.P. 48230

Home Phone: [redacted]   Cell Phone: [redacted]

Email: [redacted]

AREAS OF INTEREST

Please check the Boards/Commission you are interested in serving on:

- [ ] Downtown Development Authority
- [x] Beautification Commission
- [ ] Planning Commission
- [ ] Ethics Review Board
- [ ] Other: ______
- [ ] Other: ______
- [ ] Tax Increment Finance Authority
- [ ] Parks and Recreation Commission
- [ ] Board of Review

If you are applying due to a current vacancy, how did you hear about the vacancy?

- [ ] City Website
- [ ] Social Media
- [ ] Other: ______

Have you attended meeting(s) of the board and/or commission you are applying to sit on?

- [x] YES
- [ ] NO

Why do you want to serve on this board and/or commission?
(Please attach an additional page if more space is needed)

I have been on this commission for 3 years and would like to continue

RECEIVED
DEC 11 2023
BY: ....

City of Grosse Pointe Park
Board and Commission Application

Please provide a brief summary of the areas of expertise you would bring to the board and/or commission:

Have worked with many different types of people. Have been a huge gardener for 50 years

ADDITIONAL INFORMATION

Please briefly summarize the following information:

Education History

Master Degree in Education

Occupation (if retired list former occupation)

Teacher in Detroit

Current and/or Former Volunteer Experience (including previous civic involvement)

On G.P.P. Beautification Commission
On Board of Grosse Pointe Womens Club
Volunteer Work for St. Ambrose
Member of ADK - Retired Teachers

City of Grosse Pointe Park

Board and Commission Application

CITY CHARTER REQUIREMENTS

Registered to vote in the City of Grosse Pointe Park?

☒ Yes ☐ No

How long of you been a resident of Grosse Pointe Park (enter month and year when moved to City)

6 - 1977

Are you related and/or married to any current elected officials or City staff?

☐ Yes ☒ No

If you answered yes, name the person and/or people you are related to and the relationship(s):

The following questions are applicable if you are applying to serve on the Downtown Development Authority or Tax Increment Finance Authority Boards:

Do you own property within the TIFA and/or DDA?

☐ Yes ☐ No

If yes, please provide the property address(es):

Do you own a business or work at a business within the TIFA and/or DDA?

If yes, please provide the property address(es):

Are you a resident within the TIFA and/or DDA?

☐ Yes ☐ No

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Anne Bellin — 12-7-23

Signature of Applicant — Date

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Fiscal Year 2023-2024 Audit Presentation

SUMMARY: The FY2022-2023 Annual Financial Statement and Single Audit (of Federal Expenditures) was successfully submitted to the State of Michigan on December 27, 2023, before the annual submission deadline of December 31, 2023.

A significant number of FY2021-2022 year-end balances as of 6/30/2022 required restatement as part of the FY2022-2023 financial reporting. These prior period adjustments can be found throughout the financial statements; moreover, they can be found under Note 12 (page 3-33 & 3-34) of the annual financial report.

- Restatements include the General Fund's unassigned fund balance (page 3-5), Proprietary fund net positions (page 3-8), and Capture District balances (page 3-13).
- Notes to the Financial Statement prior period adjustments include restatement items like the Capital Asset balances for Government-type, Component Units (first activity statement presented by the city), and Business-type assets (pages 3-22 to 3-24); and a restatement of the City's long-term debt balances (page 3-25).
- The first time recognition of Fiduciary Fund activities for 703 Current Tax Collection Fund and the 737 OPEB Trust fund (page 3-11), and the restricted fund balances for the City's Construction Code Fees (page 3-20).

A corrective action plan, as required by the State of Michigan, when audit findings occur, was prepared and attached to the last pages of the Single Audit at the back of the annual financial reporting.

As stated within the corrective action plan, the majority of the audit findings noted as part of the FY2022-2023, have already been addressed by the city's new Finance Director, with a few remaining policy adoptions to be presented to the city council (ex: grant management policy complying with the Uniform Guidance requirements) before the end of fiscal year 2024.

The Auditor, Ali Barnes, Principal, will be completing a presentation of the FY2022-2023 financial reporting.

FINANCIAL IMPACT: FY2022-2023 City's Financial Report & Single Audit

RECOMMENDATION: Motion to receive and file the FY2022-2023 Financial Report & Single Audit

PREPARED BY: Ginger Moriarty, Finance Director/Treasurer

YEO & YEO

800.968.0010 | YEOANDYEO.COM

December 21, 2023

City Council and Management
City of Grosse Pointe Park
Grosse Pointe Park, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Grosse Pointe Park (the City) as of and for the year ended June 30, 2023. We are required to communicate certain matters to you in accordance with generally accepted auditing standards that are related to internal control and the audit.

Our communication includes the following:

I. Auditors' Communication of Significant Matters with Those Charged with Governance

II. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the City during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

This information is intended solely for the information and 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.

Yeo & Yeo, P.C.

Auburn Hills, Michigan

Appendix I
Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 18, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the footnotes of the financial statements. The City has adopted the following Governmental Accounting Standards Board Statements effective July 1, 2022:

- Statement No. 84, *Fiduciary Activities* improves the guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The criteria generally is on (1) is the government controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally will report fiduciary activities that are not held in a trust or similar arrangement that meets specific criteria.

- Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.

- Statement No. 96, *Subscription-Based Information Technology Arrangements* is based on the standards established in Statement No. 87 *Leases.* This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.

We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 City's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.

- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

- Net other postemployment benefits (OPEB) liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

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

Disclosures in the financial statements are neutral, consistent and clear.

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas.

- Management override of controls
- Improper revenue recognition
- Implementation of new accounting standard
- Information technology controls
- Turnover in key positions due to retirements

Accounting Standards and Regulatory Updates

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in the footnotes of the financial statements.

Implementation Guide No 2021-1, *Implementation Guidance Update-2021* has an amended response related to the capitalization of assets purchased as a group. Under the amended guidance, governments *should* capitalize individual items when the purchase in the aggregate is considered significant, even if the individual items are less than the capitalization threshold of the government. The effective date for implementation is for reporting periods beginning after June 15, 2023 (effectively, for the first year ended June 30, 2024 or later) and requires retroactive implementation.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing 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 clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements except as discussed below.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Management has determined that the effects of the uncorrected misstatements summarized below are immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

- For the purposes of GASB 87, the impact of certain lease agreements entered into were not reported on the financial statements for the year ended June 30, 2023. This resulted in the assets and liabilities of both the Business-type Activities and the Water & Sewer Fund being understated by $49,946.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

Management's Consultations with Other 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 auditors' 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 Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to 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 to our retention.

Emphasis of Matters in Independent Auditors' Report

Our report will include the following emphasis of matter paragraph:

> **Emphasis of Matter**
>
> As described in Note 12 to the financial statements, the City recorded several prior period adjustments. Our opinions are not modified with respect to that matter.

Other Reports

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance For Each Major Federal Program; Independent Auditors' Report on Internal Control Over Compliance; Independent Auditors' Report on Schedule of Expenditures of Federal Awards Required by the Uniform Grant Guidance; and the Schedule of Findings and Questioned Costs. Please read all information included in those reports to ensure you are aware of relevant information.

Report on Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Report on Other Supplementary Information

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Appendix II
Matters for Management's Consideration

In planning and performing our audit of the financial statements of the City as of and for the year ended June 30, 2023, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of the following matters for management's consideration that are opportunities for strengthening internal controls. This letter does not affect our report dated December 21, 2023, on the financial statements of the City.

Journal Entries

Journal entries posted by the previous Finance Director did not include supporting details indicating what the entry was for, or who approved the entry prior to posting. The new Finance Director is attaching support to all entries, and we recommend that to be documented as a standard of practice moving forward. We also noted during our review of journal entry activities that the Finance Director posts journal entries with no additional level of review. We recommend that all journal entries posted by the Finance Director be reviewed by the City Administrator or a representative of Council.

Accounting Records

Accounting records are not maintained in accordance with the Uniform Accounting Procedures Manual, Chart of Accounts, or other requirements of the Department of Treasury. The Michigan Department of Treasury issued guidance and implementation deadlines during 2020. The City was required to fully implement the Uniform Chart of Accounts no later than June 30, 2023. We recommend that the City reach out to their general ledger software provider and schedule the conversion process in order to adhere to the state requirement.

Distribution of Tax Collections for Other Governments

The City collects taxes for other taxing units. Prior to the new finance director starting, several tax distributions to the other taxing units were not distributed within the required timeframe nor were they recorded in a separate tax fund in the general ledger. The new finance director created and used a tax fund within the general ledger. We recommend that all tax distributions follow the Treasury schedule to ensure those taxes are distributed in accordance with MCL 211.43.

Bank Reconciliations

Prior to the new finance director starting, bank reconciliations were not completed timely throughout the fiscal year. Additionally, once the bank reconciliations were prepared, they were not reviewed by a second individual. We recommend bank reconciliations be completed no later than six weeks after month end. The bank reconciliations should be reviewed by a second individual and that individual should document their review by initialing and dating the reconciliation.

City of Grosse Pointe Park

Financial Statements

June 30, 2023

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Independent Auditors' Report

City Council and Management
City of Grosse Pointe Park
Grosse Pointe Park, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Grosse Pointe Park (the City), as of and for the year ended June 30, 2023, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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.

Emphasis of Matter

As described in Note 12 to the financial statements, the City recorded several prior period adjustments. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, budgetary comparison schedules, and the pension and OPEB schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and, other than the prior year information, 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 by us. In our opinion, based on our audit, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Auburn Hills, Michigan
December 21, 2023

As management of the City of Grosse Pointe Park (the "City"), we offer readers this narrative overview and analysis of the financial activities for the year ended June 30, 2023.

Business Highlights

- In November 2022, voters approved a water & sewer infrastructure millage of 2.5 mills for a period of 10 years generating just over $1.7 million in revenue in FY2023 with the purposes of maintaining, repairing, and enhancing the city's aged water and sewer system. Major projects include work on 35.3 miles of water mains and 41 miles of sanitary sewer mains, replacing 2,025 lead service lines, and updating two pump stations,
- In April 2023, the Tax Increment Financing Authority invested $4.0 million in a major project for the construction of the city's new Department of Public Works building located on Mack Avenue.

Financial Highlights

- At the end of the 2023 fiscal year, the city's total assets of $84.5 million exceeded its total liabilities of $50.8 million by approximately $33.7 million. When viewed separately, the governmental activities total assets of $64.3 million in assets exceeded the $46.9 million in liabilities by $17.4 million, and the business-type activities had assets of $20.2 million exceed its liabilities of $3.9 million by $16.3 million.
- The City's financial rating with Standard & Poor's rating service remains at AA-.
- The FY2022 General Fund's unassigned fund balance of $3.4 million was corrected to $2.5 million as a result of revenue and expenditure activities improperly recorded on the balance sheet.
- In FY2023 the General Fund's fund balance of $2.4 million reflects the restricted balance of $148 thousand of PEG fees and $193 thousand for pre-paid, that make up the remaining fund balance leaving the unassigned fund balance at roughly $2.1 million or 16.4 percent of the FY2023 expenditures.
- The total primary government expenditures in FY2023 of $18.9 million were down $5.1 million over FY2022. The total primary government revenues of $16.0 million were down by approximately $532 thousand reflecting a reduction in the general government's collection of charges for services.
- The city's overall FY2023 changes in net position reflect prior period adjustments of FY2022 for the governmental activities of $5.1 million, business-type activities with a decrease of $3 million, and component unit activities decreasing by almost $369 thousand.
- The general governmental 2022 prior period adjustments restating the FY2022 ending balances are primarily due to the net corrections of long-term debt, capital assets, pension liabilities, incurred-but-not-yet-reported liabilities, net OPEB liabilities, and grant funding.
- Business-type 2022 prior period adjustments reflected corrections were primarily to capital assets, net pension and OPEB liability.
- 2022 restatements to component units also included capital assets, accrued interest, long-term debt, and excluded the partially constructed department of public works building started in the prior fiscal year.

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.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year, as well as 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.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows by approximately $37.5 million at the close of the most recent fiscal year.

The analysis below presents separate tables for the governmental activities and the business-type activities. The governmental activities include most of the City's basic services, such as public safety and dispatch services, the municipal court, the city's private parks and recreational facilities, for building code enforcement, for rubbish pickup and disposal, to maintain our municipal roads, provide for community development, and the city's general administration.

Most of the governmental funding sources are provided from the city's operating and extra voted property taxes, state-shared revenues, charges for service, and interlocal governmental agreements.

The business-type activities consist of the Water and Sewer Fund and Marina Fund.

- The City provides water and the treatment of our sewer services to residents from the Great Lakes Water Authority (GLWA).
- The Marina Fund was created to account for the operational revenue and business expenditure for the daily operation and long-term public infrastructure needs, essential to support its purpose.

In November of 2020, the State of Michigan, Department of Treasury communicated its final release of the updated Michigan Uniform Chart of Accounts. Under Public Act 71 the Michigan State Treasurer is tasked with establishing and maintaining a uniform system of accounting and reporting requirements in compliance with the Governmental Accounting Standards Board (GASB). The City of Grosse Pointe Park has not yet implemented the State of Michigan's new Uniform Chart of Accounts.

The City's Net Position

	Governmental Activities			
	Restated 2022	2023	Change	Percent Change
Assets				
Current and other assets				
Cash and investments	$ 5,376,096	$ 4,384,669	$ (991,427)	-18.4%
Receivables	2,168,325	1,932,825	(235,500)	-10.9%
Other assets	-	208,819	208,819	100.0%
Capital assets	55,940,331	57,809,536	1,869,205	3.3%
Total assets	63,484,752	64,335,849	851,097	1.3%
Deferred Outflows of Resources	3,184,465	5,062,077	1,877,612	59.0%
Liabilities				
Current liabilities	2,352,180	1,192,706	(1,159,474)	-49.3%
Noncurrent liabilities				
Due within one year	875,000	1,209,651	334,651	38.2%
Due in more than one year	41,313,994	44,500,233	3,186,239	7.7%
Total liabilities	44,541,174	46,902,590	2,361,416	5.3%
Deferred Inflows of Resources	6,167,392	1,649,193	(4,518,199)	-73.3%
Net Position				
Net investment in capital assets	50,454,900	52,987,871	2,532,971	5.0%
Restricted	1,763,121	2,108,574	345,453	19.6%
Unrestricted (deficit)	(36,257,370)	(34,250,302)	2,007,068	-5.5%
Total net position	$ 15,960,651	$ 20,846,143	$ 4,885,492	30.6%

The governmental activities assets and deferred outflows of $69.4 million exceeded its liabilities and deferred inflows of $48.6 million by $20.8 million. Total assets increased by 1.3% primarily due to the change in capital assets while liabilities grew 5.3% primarily due to pension and OPEB liabilities.

	Business-type Activities			
	Restated 2022	2023	Change	Percent Change
Assets				
Current and other assets				
Cash and investments	$ 1,147,326	$ 2,301,745	$ 1,154,419	100.6%
Receivables	2,240,199	1,999,214	(240,985)	-10.8%
Other assets	-	26,138	26,138	100.0%
Capital assets	15,415,012	15,853,228	438,216	2.8%
Total assets	18,802,537	20,180,325	1,377,788	7.3%
Deferred Outflows of Resources	254,482	415,326	160,844	63.2%
Liabilities				
Current liabilities	1,736,844	656,191	(1,080,653)	-62.2%
Noncurrent liabilities				
Due within one year	-	33,544	33,544	100.0%
Due in more than one year	2,377,851	3,191,753	813,902	34.2%
Total liabilities	4,114,695	3,881,488	(233,207)	-5.7%
Deferred Inflows of Resources	492,858	43,935	(448,923)	-91.1%
Net Position				
Net investment in capital assets	15,698,749	15,853,228	154,479	1.0%
Unrestricted (deficit)	(1,249,283)	817,000	2,066,283	-165.4%
Total net position	$ 14,449,466	$ 16,670,228	$ 2,220,762	15.4%

The net position of the City's business-type activities totals $16.6 million. This is an increase of approximately $2.2 million over the 2022's balance of $17.5 million corrected to $14.5 million.

The increase in cash and investments is attributable to the voted 2022 water and sewer infrastructure millage collection, of just under $1.8 million, and new capital assets of $438 thousand, reflected in FY2023.

The change in total liabilities resulted in a decrease in 2022's stated accrued and other liabilities consisting of accounts payables, payroll liabilities, unearned revenue, and compensated absences.

The City's Changes in Net Position

The city recorded multiple prior period adjustments to restate balances for the year ending June 30, 2022. However, the effect of the restatements was not applied to the amounts in the statement of activities. The amounts presented below for 2022 are as originally reported.

Due to this, evaluating changes between fiscal years is more complicated.

	Governmental Activities			
	2022	2023	Change	Percent Change
Revenue				
Program revenue				
Charges for services	$ 1,778,147	$ 3,005,226	$ 1,227,079	69.0%
Operating grants	-	434,992	434,992	100.0%
General revenue				
Taxes	10,770,390	11,450,676	680,286	6.3%
Intergovernmental	2,676,972	2,717,426	40,454	1.5%
Investment earnings	-	16,420	16,420	100.0%
Other revenue	3,125,909	45,279	(3,080,630)	-98.6%
Total revenue	18,351,418	17,670,019	(681,399)	-3.7%
Expenses				
General government	4,180,720	(649,606)	(4,830,326)	-115.5%
Public safety	10,264,090	7,910,466	(2,353,624)	-22.9%
Pubic works	853,351	3,562,206	2,708,855	317.4%
Community and economic development		20,000	20,000	100.0%
Recreation and culture	1,996,221	1,765,988	(230,233)	-11.5%
Debt services	135,725	175,473	39,748	29.3%
Total expenses	17,430,107	12,784,527	(4,645,580)	-26.7%
Change in Net Position	$ 921,311	$ 4,885,492	$ 3,964,181	430.3%

The City's total governmental activities 2023 revenue was $17.6 million, which reflects a decrease from 2022 of approximately $681 thousand while expenditures decreased $4.6 million in 2023 as the result of revenue and expenditures activities reflected on the city's balance sheet, now reclassified to the city's income statement.

Governmental activities include the overall increase and decrease of the income statement activities for all funds from 101 General Fund to 499 Capital Improvement funds.

The main contribution to this decrease in governmental revenue activities is related to a restatements of historical capital assets not yet removed from the Downtown Development Authority resulting in a loss on the sale of capital assets revenue, recognized in prior periods of $615 thousand.

	Business-type Activities			
	2022	2023	Change	Percent Change
Revenue				
Program revenue				
Charges for services	$ 5,810,710	$ 5,765,367	$ (45,343)	-0.8%
Operating grants	-	800,435	800,435	100.0%
General revenue				
Property taxes	-	1,757,078	1,757,078	100.0%
Investment earnings	-	54,836	54,836	100.0%
Total revenue	5,810,710	8,377,716	2,567,006	44.2%
Expenses				
Water and sewer	6,434,579	6,039,772	(394,807)	-6.1%
Marina	189,821	117,182	(72,639)	-38.3%
Total expenses	6,624,400	6,156,954	(467,446)	-7.1%
Change in Net Position	$ (813,690)	$ 2,220,762	$ 3,034,452	-372.9%

In 2023, business-type activities revenue totaled $8.4 million, an increase over 2022 of approximately $2.6 million. This was primarily due to the collection of the 2022 extra voted water and sewer infrastructure millage and the recognition of the ARPA grant funding reclassified from the water and sewer fund's balance sheet.

Expenses for business-type activities totaled $6.2 million, a decrease from 2022 of approximately $467 thousand. The water and sewer expenditure decrease was primarily due to an overall decrease in operating costs.

General Fund

The 2023 budgetary comparison schedule found in the city's Required Supplemental Information reflects the city's actual revenues of 12.9 million over the FY2023 final expenditures of $12.6 million with final revenues over expenditures of $318 thousand. Revenue increases over the amended budget resulted in higher than anticipated charges for services, state shared revenues, federal grant revenue, and licenses and permit fees.

FY2023 actual expenditures reflected a decrease of $1.0 million over the city's final amended budget. The general government expenditure increases of $849 thousand offset the city's fringe benefit costs that were not charged back to the general fund department which reflected decreases in the functions of public safety, judicial, and recreation departments.

Net expenditure reductions for general government, parks and recreation and public safety were the direct result primarily of unfilled staff reductions due to retirements and attrition.

Capital Assets and Debt Administration

As of year-end, the city had $83.0 million invested in a variety of capital assets, including buildings, fire and police equipment, local and major roads, and water and sewer lines. This figure represents a slight increase from 2022 of $1.5 million. A summary of capital assets is presented in Note 4 to the financial statements.

At the end of the current fiscal year, the City of Grosse Pointe Park had a total outstanding debt of approximately $3.6 million. A summary of long-term debt is presented in Note 6 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The State of Michigan relies on various taxes and fees to provide governmental activities to its citizens. Local governments rely primarily on property taxes and state-shared revenue to provide governmental activities to their citizens.

For business-type activities which include water and sewer (charges) and the marina (boat well fees) and certain governmental activities (including permitting and development), the user pays a related fee or charge associated with the service.

In 2023, State Shared Revenue provided by the State of Michigan was $2.7 million or (1.4%) more than the FY2022 revenues received by the City. The city's collection of Public Act 51 local and major road funds from the State of Michigan in FY2023 of $1.3 million, remained stable.

The city received its first tranche of the Federal Grant stimulus funding known as the American Rescue Plan Act (APRA) of $1.1 million in replacement revenue. Grant stimulus funds of $576 thousand were utilized in FY2023 as revenue replacement per the grant's eligible uses with the city council's focus to spend these dollars for the rehabilitation of its water lines and sewer mains.

The City Council remains diligent in its quest to continuously improve the quality of service and quality of life within the community while efficiently managing current expenses and addressing long-term legacy costs.

Requests for Further Information

This financial report is intended to provide 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 office of the City Clerk at 15115 E. Jefferson Avenue, Grosse Pointe Park, MI 48230. This report, City budgets, and other financial information are available on the City's website at www.grossepointepark.org.

City of Grosse Pointe Park
Statement of Net Position
June 30, 2023

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Cash and cash equivalents	$ 4,384,669	$ 2,301,745	$ 6,686,414	$ 706,680
Receivables				
Accounts	203,416	-	203,416	-
Taxes	7,594	-	7,594	-
Utility bills	-	1,999,214	1,999,214	-
Due from other units of government	1,721,815	-	1,721,815	-
Prepaid items	208,819	26,138	234,957	-
Capital assets not being depreciated	12,255,756	909,272	13,165,028	2,505,001
Capital assets, net of accumulated depreciation	45,553,780	14,943,956	60,497,736	6,860,099
Total assets	64,335,849	20,180,325	84,516,174	10,071,780
Deferred Outflows of Resources				
Pension related	4,755,759	380,049	5,135,808	-
OPEB related	306,318	35,277	341,595	-
Total deferred outflows of resources	5,062,077	415,326	5,477,403	-
Liabilities				
Accounts payable	310,651	542,636	853,287	19,353
Due to other units of government	23,022	-	23,022	-
Payroll and other liabilities	323,007	19,561	342,568	2,895
Interest payable	40,453	-	40,453	16,893
Unearned revenue	495,573	93,994	589,567	23,470
Noncurrent liabilities				
Debt due within one year	1,209,651	33,544	1,243,195	235,000
Debt due in more than one year	5,048,950	90,147	5,139,097	3,325,000
Net pension liability	26,540,245	2,120,926	28,661,171	-
Net OPEB liability	12,911,038	980,680	13,891,718	-
Total liabilities	46,902,590	3,881,488	50,784,078	3,622,611
Deferred Inflows of Resources				
Pension related	2,136	170	2,306	-
OPEB related	1,647,057	43,765	1,690,822	-
Total deferred inflows of resources	1,649,193	43,935	1,693,128	-
Net Position				
Net investment in capital assets	52,987,871	15,853,228	68,841,099	5,805,100
Restricted for				
PEG fees	148,223	-	148,223	-
Street maintenance	951,652	-	951,652	-
Rubbish collection	482,061	-	482,061	-
Building inspections	394,312	-	394,312	-
Indigent defense	17,150	-	17,150	-
Drug law enforcement	23,189	-	23,189	-
Community development	16,066	-	16,066	-
Opioid remediation	67,767	-	67,767	-
Debt service	8,154	-	8,154	-
Unrestricted (deficit)	(34,250,302)	817,000	(33,433,302)	644,069
Total net position	$ 20,846,143	$ 16,670,228	$ 37,516,371	$ 6,449,169

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Statement of Activities
For the Year Ended June 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Units
Functions/Programs								
Primary government								
Governmental activities								
General government	$ (649,606)	$ 767,049	$ 109,630	$ -	$ 1,526,285	$ -	$ 1,526,285	$ -
Public safety	7,910,466	597,310	305,362	-	(7,007,794)	-	(7,007,794)	-
Public works	3,562,206	965,598	-	-	(2,596,608)	-	(2,596,608)	-
Community and economic development	20,000	-	20,000	-	-	-	-	-
Recreation and culture	1,765,988	675,269	-	-	(1,090,719)	-	(1,090,719)	-
Interest and fiscal charges on long-term debt	175,473	-	-	-	(175,473)	-	(175,473)	-
Total governmental activities	12,784,527	3,005,226	434,992	-	(9,344,309)	-	(9,344,309)	-
Business-type activities								
Water & Sewer	6,039,772	5,415,317	800,435	-	-	175,980	175,980	-
Marina	117,182	350,050	-	-	-	232,868	232,868	-
Total business-type activities	6,156,954	5,765,367	800,435	-	-	408,848	408,848	-
Total primary government	$ 18,941,481	$ 8,770,593	$ 1,235,427	$ -	(9,344,309)	408,848	(8,935,461)	-
Component units								
Tax Increment Finance Authority	56,408	12,000	-	-	-	-	-	(44,408)
Downtown Development Authority	685,884	980	-	-	-	-	-	(684,904)
Total component units	$ 742,292	$ 12,980	$ -	$ -				(729,312)
General revenues								
Property taxes					11,450,676	1,757,078	13,207,754	1,223,094
Unrestricted state-shared revenue					2,717,426	-	2,717,426	-
Unrestricted investment earnings					16,420	54,836	71,256	5,346
Miscellaneous					45,279	-	45,279	-
Total general revenues					14,229,801	1,811,914	16,041,715	1,228,440
Change in net position					4,885,492	2,220,762	7,106,254	499,128
Net position - beginning of year					10,808,652	17,495,264	28,303,916	6,318,862
Prior period adjustment					5,151,999	(3,045,798)	2,106,201	(368,821)
Net position - beginning of year, as restated					15,960,651	14,449,466	30,410,117	5,950,041
Net position - end of year					$ 20,846,143	$ 16,670,228	$ 37,516,371	$ 6,449,169

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Governmental Funds
Balance Sheet
June 30, 2023

	General	Special Revenue Fund Major Street	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 2,232,207	$ 760,875	$ 1,391,587	$ 4,384,669
Receivables				
Accounts	15,350	-	188,066	203,416
Taxes	7,594	-	-	7,594
Due from other units of government	1,496,799	164,457	60,559	1,721,815
Prepaid items	193,094	6,262	9,463	208,819
Total assets	$ 3,945,044	$ 931,594	$ 1,649,675	$ 6,526,313
Liabilities				
Accounts payable	$ 226,836	$ 9,216	$ 74,599	$ 310,651
Due to other units of government	23,022	-	-	23,022
Payroll and other liabilities	299,631	10,874	12,502	323,007
Unearned revenue	38,386	415,692	41,495	495,573
Total liabilities	587,875	435,782	128,596	1,152,253
Deferred Inflows of Resources				
Unavailable revenue - receivables	952,442	-	71,408	1,023,850
Fund Balances				
Non-spendable				
Prepaid items	193,094	6,262	9,463	208,819
Restricted for				
PEG fees	148,223	-	-	148,223
Street maintenance	-	489,550	452,287	941,837
Rubbish collection	-	-	482,061	482,061
Building inspections	-	-	388,402	388,402
Indigent defense	-	-	17,150	17,150
Drug law enforcement	-	-	23,189	23,189
Opioid remediation	-	-	16,359	16,359
Debt service	-	-	8,154	8,154
Assigned - capital projects	-	-	56,540	56,540
Unassigned (deficit)	2,063,410	-	(3,934)	2,059,476
Total fund balances	2,404,727	495,812	1,449,671	4,350,210
Total liabilities, deferred inflows of resources, and fund balances	$ 3,945,044	$ 931,594	$ 1,649,675	$ 6,526,313

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Governmental Funds
Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities
June 30, 2023

Total fund balances for governmental funds	$ 4,350,210
Total net position for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets not being depreciated	12,255,756
Capital assets, net of accumulated depreciation	45,553,780
Certain receivables are not available to pay for current period expenditures and, therefore are deferred in the funds.	1,023,850
Deferred outflows (inflows) of resources.	
Deferred outflows of resources resulting from net pension liability	4,755,759
Deferred outflows of resources resulting from net OPEB liability	306,318
Deferred inflows of resources resulting from net pension liability	(2,136)
Deferred inflows of resources resulting from net OPEB liability	(1,647,057)
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.	
Accrued interest	(40,453)
Compensated absences	(1,216,763)
Claims and judgments	(220,173)
Bonds, notes, premiums and discounts	(4,821,665)
Net pension liability	(26,540,245)
Net OPEB liability	(12,911,038)
Net position of governmental activities	$ 20,846,143

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2023

	General	Special Revenue Fund Major Street	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 9,237,291	$ -	$ 2,213,651	$ 11,450,942
Licenses and permits	401,156	-	599,044	1,000,200
Federal grants	136,617	-	-	136,617
State grants	1,455,297	969,515	384,938	2,809,750
Charges for services	1,027,984	-	366,028	1,394,012
Fines and forfeitures	205,527	-	-	205,527
Rental income	309,598	-	-	309,598
Investment income	8,592	2,620	5,208	16,420
Other revenue	154,689	-	16,359	171,048
Total revenues	12,936,751	972,135	3,585,228	17,494,114
Expenditures				
Current				
General government	3,271,152	-	20,581	3,291,733
Judicial	324,143	-	-	324,143
Public safety	6,260,375	-	362,805	6,623,180
Public works	971,818	581,444	1,882,289	3,435,551
Community and economic development	-	-	20,000	20,000
Recreation and culture	1,773,128	-	-	1,773,128
Capital outlay	-	-	1,182,005	1,182,005
Debt service				
Principal retirement	14,631	-	649,135	663,766
Interest and fiscal charges	3,270	-	177,359	180,629
Total expenditures	12,618,517	581,444	4,294,174	17,494,135
Excess (deficiency) of revenues over expenditures	318,234	390,691	(708,946)	(21)
Other financing sources (uses)				
Transfers in	191,871	-	1,388,583	1,580,454
Transfers out	(655,638)	(83,300)	(841,516)	(1,580,454)
Sale of capital assets	5,936	-	-	5,936
Total other financing sources (uses)	(457,831)	(83,300)	547,067	5,936
Net change in fund balances	(139,597)	307,391	(161,879)	5,915
Fund balances - beginning of year	3,392,269	188,421	1,611,550	5,192,240
Prior period adjustment	(847,945)	-	-	(847,945)
Fund balances - beginning of year (restated)	2,544,324	188,421	1,611,550	4,344,295
Fund balances - end of year	$ 2,404,727	$ 495,812	$ 1,449,671	$ 4,350,210

City of Grosse Pointe Park
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	$ 5,915
Total change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Depreciation and amortization expense	(1,346,951)
Capital outlay	3,345,132
Sale of capital assets (net book value)	(128,976)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	175,905
Expenses are recorded when incurred in the statement of activities.	
Accrued interest	5,156
Compensated absences	(286,874)
Claims and judgments	(74,501)
The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.	
Net change in the net pension liability	(5,281,808)
Net change in the deferred outflow of resources related to the net pension liability	1,578,974
Net change in the deferred inflow of resources related to the net pension liability	2,088,388
The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and pension expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.	
Net change in the net OPEB liability	1,412,917
Net change in the deferred outflow of resources related to the net OPEB liability	298,638
Net change in the deferred inflow of resources related to the net OPEB liability	2,429,811
Long-term liabilities and related transactions applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Repayments of long-term debt	663,766
Change in net position of governmental activities	$ 4,885,492

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Proprietary Funds
Statement of Net Position
June 30, 2023

	Water & Sewer	Nonmajor Enterprise Fund Marina	Total
Assets			
Current assets			
Cash and cash equivalents	$ 1,672,267	$ 629,478	$ 2,301,745
Receivables			
Utility bills	1,999,214	-	1,999,214
Prepaid items	26,138	-	26,138
Total current assets	3,697,619	629,478	4,327,097
Noncurrent assets			
Capital assets not being depreciated	909,272	-	909,272
Capital assets, net of accumulated depreciation	14,806,409	137,547	14,943,956
Total noncurrent assets	15,715,681	137,547	15,853,228
Total assets	19,413,300	767,025	20,180,325
Deferred Outflows of Resources			
Pension related	380,049	-	380,049
OPEB related	35,277	-	35,277
Total deferred outflows of resources	415,326	-	415,326
Liabilities			
Current liabilities			
Accounts payable	535,770	6,866	542,636
Payroll and other liabilities	18,087	1,474	19,561
Unearned revenue	93,994	-	93,994
Compensated absences	33,544	-	33,544
Total current liabilities	681,395	8,340	689,735
Noncurrent liabilities			
Compensated absences	90,147	-	90,147
Net pension liability	2,120,926	-	2,120,926
Net OPEB liability	980,680	-	980,680
Total noncurrent liabilities	3,191,753	-	3,191,753
Total liabilities	3,873,148	8,340	3,881,488
Deferred Inflows of Resources			
Pension related	170	-	170
OPEB related	43,765	-	43,765
Total deferred inflows of resources	43,935	-	43,935
Net Position			
Net investment in capital assets	15,715,681	137,547	15,853,228
Unrestricted	195,862	621,138	817,000
Total net position	$ 15,911,543	$ 758,685	$ 16,670,228

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2023

	Water & Sewer	Nonmajor Enterprise Fund Marina	Total
Operating revenue			
Customer fees	$ 5,635,594	$ 346,458	$ 5,982,052
Other revenue	4,332	3,592	7,924
Total operating revenue	5,639,926	350,050	5,989,976
Operating expenses			
Personnel services	657,082	48,749	705,831
Supplies	247,866	5,067	252,933
Contractual services	3,527,305	9,668	3,536,973
Utilities	42,837	-	42,837
Repairs and maintenance	243,457	24,455	267,912
Other expenses	712,547	12,485	725,032
Depreciation	606,948	16,758	623,706
Total operating expenses	6,038,042	117,182	6,155,224
Operating income (loss)	(398,116)	232,868	(165,248)
Nonoperating revenue (expenses)			
Property taxes	1,757,078	-	1,757,078
Federal grants	575,826	-	575,826
Investment income	52,853	1,983	54,836
Loss on disposal of capital assets	(1,730)	-	(1,730)
Total nonoperating revenues (expenses)	2,384,027	1,983	2,386,010
Change in net position	1,985,911	234,851	2,220,762
Net position - beginning of year	17,034,922	460,342	17,495,264
Prior period adjustment	(3,109,290)	63,492	(3,045,798)
Net position - beginning of year (restated)	13,925,632	523,834	14,449,466
Net position - end of year	$ 15,911,543	$ 758,685	$ 16,670,228

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

	Water & Sewer	Nonmajor Enterprise Fund Marina	Total
Cash flows from operating activities			
Receipts from customers	$ 5,574,946	$ 350,050	$ 5,924,996
Receipts from other funds	489,022	5,953	494,975
Payments to suppliers	(5,191,269)	(50,540)	(5,241,809)
Payments to employees	(533,391)	(48,749)	(582,140)
Net cash provided by operating activities	339,308	256,714	596,022
Cash flows from noncapital financing activities			
Property taxes	1,757,078	-	1,757,078
Cash flows from capital and related financing activities			
Purchases/construction of capital assets	(1,228,470)	(25,047)	(1,253,517)
Cash flows from investing activities			
Interest received	52,853	1,983	54,836
Net change in cash and cash equivalents	920,769	233,650	1,154,419
Cash and cash equivalents - beginning of year	751,498	395,828	1,147,326
Cash and cash equivalents - end of year	$ 1,672,267	$ 629,478	$ 2,301,745
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	$ (398,116)	$ 232,868	$ (165,248)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation and amortization expense	606,948	16,758	623,706
Changes in assets and liabilities			
Receivables (net)	517,670	-	517,670
Due from other funds	489,022	5,953	494,975
Prepaid items	(26,138)	-	(26,138)
Pension related deferred outflows of resources	(126,181)	-	(126,181)
OPEB related deferred outflows of resources	(34,663)	-	(34,663)
Accounts payable	(43,065)	5,088	(37,977)
Accrued and other liabilities	3,624	(3,953)	(329)
Unearned revenue	(582,650)	-	(582,650)
Compensated absences	123,691	-	123,691
Net pension liability	422,088	-	422,088
Net OPEB liability	(163,999)	-	(163,999)
Pension related deferred inflows of resources	(166,891)	-	(166,891)
OPEB related deferred inflows of resources	(282,032)	-	(282,032)
Net cash provided by operating activities	$ 339,308	$ 256,714	$ 596,022

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2023

	Other Employee Benefit Trust Funds	Custodial Fund Current Tax Collection
Assets		
Investments	$ 260,588	$ -
Net Position		
Restricted for:		
Postemployment benefits other than pension	$ 260,588	$ -

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Other Employee Benefit Trust Funds	Custodial Fund Current Tax Collection
Additions		
Contributions		
Employer	$ 740,957	$ -
Members	27,777	-
Total contributions	768,734	-
Investment earnings		
Net increase in fair value of investments	18,369	-
Less investment costs		
Investment activity costs	455	-
Net investment earnings	17,914	-
Property tax collections for other governments	-	24,833,710
Total additions	786,648	24,833,710
Deductions		
Benefits paid to participants or beneficiaries	708,734	-
Payments of property tax to other governments	-	24,833,710
Total deductions	708,734	24,833,710
Change in net position	77,914	-
Net position - beginning of year	-	-
Prior period adjustment	182,674	-
Net position - beginning of year (restated)	182,674	-
Net position - end of year	$ 260,588	$ -

See Accompanying Notes to the Financial Statements

City of Grosse Pointe Park
Component Units
Statement of Net Position
June 30, 2023

	Tax Increment Finance Authority	Downtown Development Authority	Total
Assets			
Current assets			
Cash and cash equivalents	$ 493,421	$ 213,259	$ 706,680
Noncurrent assets			
Capital assets not being depreciated	1,924,356	580,645	2,505,001
Capital assets, net of accumulated depreciation	6,806,253	53,846	6,860,099
Total noncurrent assets	8,730,609	634,491	9,365,100
Total assets	9,224,030	847,750	10,071,780
Liabilities			
Current liabilities			
Accounts payable	18,138	1,215	19,353
Payroll and other liabilities	2,895	-	2,895
Interest payable	16,893	-	16,893
Unearned revenue	23,470	-	23,470
Current portion of long-term liabilities	235,000	-	235,000
Total current liabilities	296,396	1,215	297,611
Noncurrent liabilities			
Long-term liabilities	3,325,000	-	3,325,000
Total liabilities	3,621,396	1,215	3,622,611
Net Position			
Net investment in capital assets	5,170,609	634,491	5,805,100
Unrestricted	432,025	212,044	644,069
Total net position	$ 5,602,634	$ 846,535	$ 6,449,169

City of Grosse Pointe Park
Component Units
Statement of Activities
For the Year Ended June 30, 2023

	Tax Increment Finance Authority	Downtown Development Authority	Total
Expenses			
Community and economic development	$ 56,408	$ 685,884	$ 742,292
Program revenues			
Charges for services	12,000	980	12,980
Net program expense	(44,408)	(684,904)	(729,312)
General revenues			
Property taxes	1,106,693	116,401	1,223,094
Unrestricted investment earnings	4,672	674	5,346
Total general revenues	1,111,365	117,075	1,228,440
Change in net position	1,066,957	(567,829)	499,128
Net position - beginning of year	4,723,237	1,595,625	6,318,862
Prior period adjustment	(187,560)	(181,261)	(368,821)
Net position - beginning of year (restated)	4,535,677	1,414,364	5,950,041
Net position - end of year	$ 5,602,634	$ 846,535	$ 6,449,169

See Accompanying Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Basis of Presentation
The accounting policies of the City of Grosse Pointe Park (the City) conform to accounting principles generally accepted in the United state of America (GAAP), as applicable to governmental units. The following is a summary of the significant accounting policies used by the City.

Reporting Entity
The City of Grosse Pointe Park (the City) is governed by an elected seven-member Board. The accompanying financial statements present the City and its component units, entities for which the government is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government (see discussion below for description).

Discretely Presented Component Units

Downtown Development Authority
The Downtown Development authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA collects property taxes in accordance with state law and budgets expenditures within the DDA district boundaries. The DDA's governing body is appointed by the City Council. The DDA does not issue any other form of financial statements except as contained in the City's annual financial statements.

Tax Increment Finance Authority
The Tax Increment Finance Authority (TIFA) was created to encourage economic activity within the TIFA district boundaries. The TIFA collects captured property taxes in accordance with state law and budgets expenditures within the TIFA district boundaries. The TIFA's governing body is appointed by the City Council. The TIFA does not issue any other form of financial statements except as contained in the City's annual financial statements.

Joint Venture
The City is a member of the Grosse Pointes-Clinton Refuse Disposal Authority (the "Authority") joint venture, 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, Grosse Pointe Woods, Harper Woods, and the village of Grosse Pointe Shores. The City Council appoints one member to the Authority's governing board, which then approves its annual budget. The Authority currently contracts with a commercial refuse disposal company and bills members for their proportionate share of costs. The City has no equity interest in the Authority. Complete financial statements for the Authority can be obtained from the Village of Grosse Pointe Shores upon request.

Government-wide and Fund Financial Statements
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. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

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 are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Major Street Fund accounts for the maintenance and improvement activities for streets designated as "major" within the City. Funding is primarily through state-shared gas and weight taxes.

The City reports the following major proprietary funds:

The Water & Sewer Fund accounts for the activities of the water distribution and sewage collection systems.

Additionally, the City reports the following:

The Nonmajor Special Revenue Funds account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative requirements.

The Debt Service Funds account for the accumulation of resources for, and payment of governmental activities principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources for, and payment of significant capital expenditures and improvement projects.

The Marina Fund accounts for the charges for services and related costs for activities at the Windmill Pointe Park Marina facilities.

The Other Postemployment Employee Benefit Trust Funds account for the accumulation of resources to be used for retirement payments to eligible employees and certain healthcare costs.

Custodial Funds account for property tax and other deposits collected on behalf of other units and individuals.

Amounts reported as *program revenues* include 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. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

Assets, Liabilities, and Net Position or Fund Balance

Deposits and investments – Cash and cash equivalents are considered to be 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 price. Certificate of deposits are stated at cost which approximates fair value.

Receivables and payables – In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The City considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The taxable valuation of the City totaled approximately $703 million, on which ad valorem taxes consisted of the following mills, and resulted in the following revenue, exclusive of any Michigan Tax Tribunal or Board of Review adjustments:

Purpose	Mills Levied	Ad Valorem Taxes Levied Raised (in millions)
General operating	10.5917	$ 6.92
Rubbish	1.5679	1.02
Public relations	0.0710	0.05
Roads	0.9571	0.67
Debt	0.7300	0.51
Public safety	2.5696	1.80
Water & sewer	2.5000	1.76

Inventories and prepaid items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the City follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Capital assets – Capital assets, which include property, plant and equipment, 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 two years. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the estimated fair value of the item at the date of its donation.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Land improvements	5 to 50 years
Roads and sidewalks	18 to 25 years
Buildings and improvements	7 to 50 years
Machinery and equipment	3 to 50 years
Vehicles	7 to 30 years
Water system infrastructure	5 to 50 years
Sewer system infrastructure	15 to 60 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the City that is applicable to a future reporting period. The City reports deferred outflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The City also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, and 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.

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

Other Postemployment Benefits (OPEB) – For purposes 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 City of Grosse Pointe Park Retiree Health Care Plan (the Health Care Plan) and additions to/deductions from the Health Care Plan's fiduciary net position have been determined on the same basis as they are reported by the Health Care Plan. For this purpose, the Health Care Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the City that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The City reports deferred inflows of resources as a result of pension and OPEB earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension liability and net OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Balances – In the fund financial statements, governmental funds report fund balances in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the government's highest level of decision-making, its City Council. A fund balance commitment may be established, modified, or rescinded by a resolution of the City Council.

Assigned – amounts intended to be used for specific purposes, as determined by the City Council. Residual amounts in governmental funds other than the general fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the City's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

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, deferred outflows, liabilities, deferred inflows 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.

Adoption of New Accounting Standards
Statement No. 84, *Fiduciary Activities* improves the guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The criteria generally is on (1) is the government controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally will report fiduciary activities that are not held in a trust or similar arrangement that meets specific criteria.

Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.

Statement No. 96, *Subscription-Based Information Technology Arrangements,* is based on the standards established in Statement No. 87 *Leases.* This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.

Upcoming Accounting and Reporting Changes
Statement No. 100, *Accounting Changes and Error Corrections*, improves the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. More understandable, reliable, relevant, consistent and comparable information will be provided to financial statement users for making decisions or assessing accountability. Additionally, the display and note disclosure requirements will result in more consistent, decision useful, understandable and comprehensive information for users about accounting changes and error corrections. This statement is effective for the year ending June 30, 2024.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for the year ending June 30, 2025.

The City is evaluating the impact that the above GASB statements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information
The City is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 2 of 1968, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

Prior to May 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. Public hearings are held to obtain taxpayer comments and the budget is legally enacted through passage of an ordinance prior to June 1.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the City Council is the activity level. The City Manager is authorized to transfer budgeted amounts between line items within an activity; however, any revisions that alter the total expenditures of an activity must be approved by the City Council.

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

Expenditures in Excess of Appropriations

	Appropriations	Actual	Budget Variance
General Fund			
General government	$ 2,422,395	$ 3,271,152	$ 848,757
Public works	596,509	971,818	375,309
Principal retirement	-	14,631	14,631
Interest and fiscal charges	-	3,270	3,270
Transfers out	632,308	655,638	23,330

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 July 1, 2009 is as follows:

Current year permit revenue		$ 601,308
Related expenses:		
Direct costs	$ (360,406)	
Estimated indirect costs	(189,311)	(549,717)
Current year surplus		51,591
Cumulative surplus - beginning of year		342,721
Cumulative surplus - end of year		$ 394,312

Fund Deficits

The City has an accumulated fund balance deficit in the Community Development Block Grant Fund in the amount of $3,934 as of June 30, 2023. A deficit elimination plan is not required to be submitted to the Michigan Department of Treasury as deferred inflows are greater than the deficit.

Note 3 - Deposits and Investments

At year end the City's deposits and investments were reported in the financial statements in the following categories:

	Cash and Cash Equivalents	Investments	Total
Governmental activities	$ 4,384,669	$ -	$ 4,384,669
Business-type activities	2,301,745	-	2,301,745
Total	6,686,414	-	6,686,414
Fiduciary funds	-	260,588	260,588
Component units	706,680	-	706,680
Total	$ 7,393,094	$ 260,588	$ 7,653,682

The breakdown between deposits and investments is as follows:

	Primary Government	Fiduciary Funds	Component Units	Total
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	$ 6,684,808	$ -	$ 706,680	$ 7,391,488
Investments in securities, mutual funds and similar vehicles	-	260,588	-	260,588
Petty cash and cash on hand	1,606	-	-	1,606
	$ 6,686,414	$ 260,588	$ 706,680	$ 7,653,682

Interest rate risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the purchase of commercial paper which can only be purchased with a 270-day maturity. The City's investment policy does not restrict other investment maturities.

Credit risk – State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy doesn't not further limit its investment choices. As of year end, the City did not hold any investments in commercial paper.

Concentration of credit risk – The City has no policy that would limit the amount that may be issued in any one issuer. The entire balance of the City's investments is held in the MERS Total Market Portfolio.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City does not have a policy for custodial credit risk. As of year end, $7,398,947 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments in Entities that Calculate Net Asset Value per Share
The City holds shares or interests in investment companies whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2023, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investment	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS Total Market Portfolio	$ 260,588	$ -	N/A	N/A

The MERS Total Market Portfolio is a diversified portfolio that provides current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers of the MERS Total Market Portfolio.

Note 4 - Capital Assets

Capital assets activity of the primary government for the current year is as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 12,241,499	$ -	$ 72,022	$ 12,169,477
Construction-in-progress	-	86,279	-	86,279
Total capital assets not being depreciated	12,241,499	86,279	72,022	12,255,756
Capital assets being depreciated				
Land improvements	4,202,098	71,000	112,074	4,161,024
Roads and sidewalks	48,950,871	477,194	-	49,428,065
Buildings and improvements	11,930,604	2,440,812	28,220	14,343,196
Machinery and equipment	5,574,040	269,847	577,816	5,266,071
Total capital assets being depreciated	70,657,613	3,258,853	718,110	73,198,356
Less accumulated depreciation for				
Land improvements	2,875,153	121,602	99,917	2,896,838
Roads and sidewalks	14,574,435	746,151	-	15,320,586
Buildings and improvements	5,497,707	233,122	24,418	5,706,411
Machinery and equipment	4,011,486	246,076	536,821	3,720,741
Total accumulated depreciation	26,958,781	1,346,951	661,156	27,644,576
Net capital assets being depreciated	43,698,832	1,911,902	56,954	45,553,780
Governmental activities net capital assets	$ 55,940,331	$ 1,998,181	$ 128,976	$ 57,809,536

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 285,000	$ -	$ -	$ 285,000
Construction-in-progress	-	624,272	-	624,272
Total capital assets not being depreciated	285,000	624,272	-	909,272
Capital assets being depreciated				
Water system infrastructure	754,210	-	4,500	749,710
Sewer system infrastructure	26,092,699	12,628	-	26,105,327
Land improvements	581,784	157,503	-	739,287
Building and improvements	1,625,079	-	440,119	1,184,960
Vehicles	478,945	49,059	-	528,004
Machinery and equipment	837,095	410,055	-	1,247,150
Total capital assets being depreciated	30,369,812	629,245	444,619	30,554,438
Less accumulated depreciation for				
Water system infrastructure	261,480	12,649	4,500	269,629
Sewer system infrastructure	13,139,287	458,780	-	13,598,067
Land improvements	452,526	14,709	-	467,235
Building and improvements	790,891	38,108	438,389	390,610
Vehicles	276,428	31,184	-	307,612
Machinery and equipment	509,053	68,276	-	577,329
Total accumulated depreciation	15,429,665	623,706	442,889	15,610,482
Net capital assets being depreciated	14,940,147	5,539	1,730	14,943,956
Business-type capital assets, net	$ 15,225,147	$ 629,811	$ 1,730	$ 15,853,228

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

Governmental activities	
General government	$ 129,228
Public safety	196,689
Public works	778,810
Recreation and culture	242,224
Total governmental activities	1,346,951
Business-type activities	
Water & Sewer Fund	606,948
Marina Fund	16,758
Total business-type activities	623,706
Total primary government	$ 1,970,657

Capital assets activity of the component units for the current year is as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Component Units				
Capital assets not being depreciated				
Land	$ 3,062,922	$ -	$ 657,921	$ 2,405,001
Construction-in-progress	1,817,761	100,000	1,817,761	100,000
Total capital assets not being depreciated	4,880,683	100,000	2,475,682	2,505,001
Capital assets being depreciated				
Land improvements	2,321,407	25,601	-	2,347,008
Roads and sidewalks	474,091	6,048	-	480,139
Buildings and improvements	175,000	4,219,772	175,000	4,219,772
Machinery and equipment	131,722	56,400	-	188,122
Total capital assets being depreciated	3,102,220	4,307,821	175,000	7,235,041
Less accumulated depreciation for				
Land improvements	-	204,657	-	204,657
Roads and sidewalks	6,261	25,607	-	31,868
Buildings and improvements	175,000	84,395	175,000	84,395
Machinery and equipment	38,130	15,892	-	54,022
Total accumulated depreciation	219,391	330,551	175,000	374,942
Net capital assets being depreciated	2,882,829	3,977,270	-	6,860,099
Component units capital assets, net	$ 7,763,512	$ 4,077,270	$ 2,475,682	$ 9,365,100

Construction Commitments
At June 30, 2023, the City had uncompleted construction contracts. The remaining commitment on these construction contracts was approximately $246,200.

Note 5 - Interfund Transfers

The details for interfund transfers are as follows:

Funds Transferred From	Funds Transferred To		Amount
General Fund	Nonmajor Governmental Funds	(1)	$ 655,638
Major Street Fund	Nonmajor Governmental Funds	(2)	83,300
Nonmajor Governmental Funds	Nonmajor Governmental Funds	(3)	649,645
Nonmajor Governmental Funds	General Fund	(4)	191,871
			$ 1,580,454

(1) Transfer related to the utilization of capital projects fund
(2) Transfer to support local street operations as allowed under Act 51
(3) Transfer related to support local street operations and projects
(4) Transfer related to governmental indirect costs of the building function

Note 6 - Long-Term Debt

The City issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Installment purchase agreements are also general obligations of the City. Other long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the general fund and the water and sewer fund.
Long-term obligation activity is summarized as follows:

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities									
Bonds and notes payable									
General obligation bonds									
General Obligation Unlimited Tax Bond Series 2007	$ 7,000,000	10/1/2026	4.300% - 4.350%	$600,000 - $700,000	$ 2,900,000	$ -	$ 500,000	$ 2,400,000	$ 500,000
Capital Improvement Bond Series 2019	$ 2,635,000	10/1/2039	2.000% - 3.000%	$105,000 - $175,000	2,445,000	-	100,000	2,345,000	105,000
Total general obligation bonds					5,345,000	-	600,000	4,745,000	605,000
Installment purchase agreements									
Note Payable - Fitness Gym Equipment	$ 69,599	6/10/2025	0.00%	$18,661 - $32,074	65,366	-	14,631	50,735	18,661
Note Payable - Ford Explorers	$ 34,372	3/30/2023	6.15%	N/A	11,625	-	11,625	-	-
Note Payable - Chevy Tahoe	$ 39,183	11/15/2024	5.99%	N/A	13,046	-	13,046	-	-
Note Payable - Ford Motor	$ 77,220	6/10/2024	5.99%	$25,930	50,394	-	24,464	25,930	25,930
Total installment purchase agreements					140,431	-	63,766	76,665	44,591
Total bonds and notes payable					5,485,431	-	663,766	4,821,665	649,591
Claims and judgments					145,672	74,501	-	220,173	220,173
Compensated absences					929,889	499,684	212,810	1,216,763	339,887
Total governmental activities					$ 6,560,992	$ 574,185	$ 876,576	$ 6,258,601	$ 1,209,651
Business-type activities									
Compensated absences					$ 94,528	$ 49,228	$ 20,065	$ 123,691	$ 33,544
Component units									
General obligation bonds									
Tax Increment Finance Authority Bond Series 2020	$ 4,000,000	10/1/2035	1.940%	$235,000 - $315,000	$ 3,790,000	$ -	$ 230,000	$ 3,560,000	$ 235,000

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

	Governmental Activities				Component Units	
			Notes from Direct Borrowings and Direct Placements			
Year Ending	Bonds				Bonds	
June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 605,000	$ 148,393	$ 44,591	$ 4,373	$ 235,000	$ 66,785
2025	710,000	121,519	32,074	1,537	240,000	62,177
2026	715,000	92,194	-	-	245,000	57,473
2027	815,000	60,469	-	-	255,000	52,623
2028	120,000	41,719	-	-	260,000	47,627
2029-2033	660,000	161,669	-	-	1,400,000	158,983
2034-2038	775,000	86,244	-	-	925,000	27,209
2039-2040	345,000	8,253	-	-	-	-
	$ 4,745,000	$ 720,460	$ 76,665	$ 5,910	$ 3,560,000	$ 472,877

Note 7 - Net Investment in Capital Assets

The composition of net investment in capital assets as of year end, was as follows:

	Governmental Activities	Business-type Activities	Component Unit
Capital assets			
Capital assets not being depreciated	$ 12,255,756	$ 909,272	$ 2,505,001
Capital assets, net of accumulated depreciation	45,553,780	14,943,956	6,860,099
Total capital assets	57,809,536	15,853,228	9,365,100
Related debt			
General obligation bonds	(4,745,000)	-	(3,560,000)
Installment purchase agreements	(76,665)	-	-
Total related debt	(4,821,665)	-	(3,560,000)
Net investment in capital assets	$ 52,987,871	$ 15,853,228	$ 5,805,100

Note 8 - 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 related to property loss, torts, and errors and omissions. For workers' compensation claims, the City participates in the Michigan Municipal League Risk Pool. For medical benefits, the City previously purchased commercial insurance. As described below, the City is partially self-insured for medical claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program for workers' compensation claims operates as a common risk-sharing management program for local units of governments in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

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, Grosse Pointe Farms, Grosse Pointe Woods, and the City of Gross Pointe Shores. The village of Grosse Pointe Woods serves as the administrative agent for the program; however, each municipality is responsible for its individual claims.

The City made no deposits to the claims administrator for payment of future claims. The City estimated 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 as well as 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 entire liability is current and is recorded in the General Fund and government-wide statement of net position.

The change in the estimated liability for the fiscal years ended June 30 is as follows:

	2023	2022
Estimated liability - beginning of year	$ 145,672	$ 38,448
Estimated claims incurred	1,650,137	1,419,841
Claim payments	(1,575,636)	(1,312,617)
Estimated liability - end of year	$ 220,173	$ 145,672

Note 9 - Employee Retirement and Benefit Systems

Defined Benefit Pension Plan

Plan description – The City participates in the Michigan Municipal Employees' Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the government. The plan was established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at http://www.mersofmich.com.

Benefits provided – Benefits provided include plans with multipliers ranging from 2.0% to 2.5%. The vesting period is 10 years. Normal retirement age is 60 with early retirement at 55 with 15 years of service (reduced) or 50 with 25 years of service (unreduced). Final average compensation is calculated based on 3 to 5 years. Member contributions range from 3.0% to 5.5%.

Employees covered by benefit terms – At the December 31, 2022 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	105
Inactive employees entitled to, but not yet receiving benefits	20
Active employees	59
	184

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions range from 4.44% to 7.59% based on annual payroll for open divisions.

Net pension liability – The employer's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The total pension liability in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.50%; 2) Salary increases 3.00% in the long-term; 3) Investment rate of return of 7.00%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 2.5%.

Mortality rates used were based on the Pub-2010 Mortality Tables. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Allocation Gross Rate Of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Global equity	60.00%	7.00%	4.20%	2.50%	2.70%
Global fixed income	20.00%	4.50%	0.90%	2.50%	0.40%
Private investments	20.00%	9.50%	1.90%	2.50%	1.40%
	100.00%		7.00%		4.50%

Discount rate – The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Total Pension Liability	
Service cost	$ 548,970
Interest on the total pension liability	3,865,950
Experience differences	258,675
Changes of assumptions	(3,459)
Benefit payments and refunds	(3,710,618)
Net change in total pension liability	959,518
Total pension liability - beginning	54,904,267
Total pension liability - ending (a)	$ 55,863,785
Plan Fiduciary Net Position	
Employer contributions	$ 2,251,245
Employee contributions	271,764
Net investment loss	(3,499,223)
Benefit payments and refunds	(3,710,618)
Administrative expense	(57,546)
Net change in plan fiduciary net position	(4,744,378)
Plan fiduciary net position - beginning	31,946,992
Plan fiduciary net position - ending (b)	$ 27,202,614
Net pension liability (a-b)	$ 28,661,171
Plan fiduciary net position as a percentage of total pension liability	48.69%
Covered employee payroll	$ 4,660,133
Net pension liability as a percentage of covered employee payroll	615.03%

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	$ 62,167,878	$ 55,863,785	$ 50,579,502
Fiduciary net position	27,202,614	27,202,614	27,202,614
Net pension liability	$ 34,965,264	$ 28,661,171	$ 23,376,888

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended June 30, 2023 the employer recognized pension expense of $4,007,998. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	$ 352,616	$ -	$ 352,616
Differences in assumptions	967,520	(2,306)	965,214
Net difference between projected and actual earning on plan investments	2,680,386	-	2,680,386
Contributions subsequent to the measurement date*	1,135,286	-	-
Total	$ 5,135,808	$ (2,306)	$ 3,998,216

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in subsequent years.

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

Year ended June 30,	
2024	$ 879,195
2025	1,147,057
2026	817,917
2027	1,154,047
	$ 3,998,216

Note 10 - Other Postemployment Benefits

Plan description – The City administers the City of Grosse Pointe Park Retiree Health Care Plan – a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible employees and dependents of the City.

Benefits provided – The Plan provides healthcare for retirees and their dependents. If hired after March 1, 2014, no post-employment health care is provided to non-spouse dependents. The healthcare costs are paid by the City on a “pay-as-you-go” basis.

Employees covered by benefit terms – At June 30, 2023, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	56
Active employees	24
	80

The Plan is closed to new members.

Contributions – The City has the authority to establish and amend the contribution requirements of the City and plan members. The City establishes rates based on an actuarially determined rate. For the year ended June 30, 2023, the City contributed based on the “pay-as-you-go-method.” Going forward, the City will use the actuarially determined contribution. Plan members are not required to contribute to the plan.

Investment policy – The investment policy of the City is determined based on the goals and objectives of the Plan and the risk tolerance of the City. The City's objective in selecting the expected long-term rate of return on assets is to estimate the single rate of return that reflects the historical returns, future expectations for each asset class, and the asset mix of the plan assets.

Concentrations – The City adopted the MERS Retiree Health Funding Vehicle (RHFV) in 2021. The RHFV is designed as an IRC section 115 and PA 149 compliant Trust. The purpose of the trust is to provide a qualified account to make retiree health contributions for unfunded OPEB liabilities.

Rate of return – For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 8.28%. The money-weighted rate of return expresses investment performance, net of investment expenses, adjusted for the changing amounts actually invested.

Net OPEB liability – The net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2022. The components of the net OPEB liability as of June 30, 2023 were as follows:

Total OPEB liability	$ 14,152,306
Plan fiduciary net position	260,588
Net OPEB liability	$ 13,891,718

Plan fiduciary net position as a percentage of the total OPEB liability is 1.84%.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	3.00% to 9.70%, including 3.00% wage inflation
Investment rate of return	7%, net of OPEB plan investment expense
Healthcare cost trend rates	Non-Medicare (Pre-65): Initial trend of 7.50%, gradually decreasing to 3.50% in year 12.
	Medicare (Post-65): Initial trend of 6.25%, gradually decreasing to 3.50% in year 12.

Mortality rates were based on the sex distinct Pub-2010 tables, as published by the Society of Actuaries, and include a margin for future mortality improvements projected using a fully generational improvement scale.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2014 – December 31, 2018.

Discount rate – The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. 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 plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The City is 100% invested in MERS Retiree Health Funding Vehicle's MERS Total Market Portfolio. The fund is a fully diversified portfolio combining traditional stocks and bonds with alternative asset classes, including real estate, private equity and commodities. The objective is to provide current income and appreciation while minimizing the volatility of the capital markets.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	60%	4.00%
Global bonds	20%	1.78%
Private investments	20%	6.22%
Expected real rate of return		4.00%
Inflation rate		2.50%
Total investment rate of return		6.50%

Changes in Net OPEB Liability

Total OPEB Liability	
Service cost	$ 101,959
Interest	1,074,354
Experience differences	(2,523,134)
Changes of assumptions	556,553
Benefit payments	(708,734)
Net change in total OPEB liability	(1,499,002)
Total OPEB liability - beginning	15,651,308
Total OPEB liability - ending (a)	$ 14,152,306
Plan Fiduciary Net Position	
Employer contributions	$ 740,957
Employee contributions	27,777
Net investment income	17,914
Benefit payments	(708,734)
Net change in plan fiduciary net position	77,914
Plan fiduciary net position - beginning	182,674
Plan fiduciary net position - ending (b)	$ 260,588
Net OPEB liability (a-b)	$ 13,891,718

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current discount rate.

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	$ 15,384,690	$ 13,891,718	$ 12,631,454

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	$ 12,526,760	$ 13,891,718	$ 15,513,027

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended June 30, 2023 the employer recognized OPEB expense of $(3,881,103). The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	$ -	$ (1,675,595)	$ (1,675,595)
Differences in assumptions	336,806	(15,227)	321,579
Net difference between projected and actual earning on plan investments	4,789	-	4,789
Total	$ 341,595	$ (1,690,822)	$ (1,349,227)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the OPEB liability in subsequent years.

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

Year ended June 30,	
2024	$ (939,900)
2025	(412,695)
2026	3,975
2027	(607)
	$ (1,349,227)

Note 11 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

There are potential legal actions pending against the City. Due to the inconclusive nature of many of the actions, it is not possible for counsel to determine the probable outcome or a reasonable estimate of the potential liability, if any. These actions, for which a reasonable estimate can be determined of the potential liability, if any, are considered by City management and legal counsel to be immaterial.

Note 12 - Prior Period Adjustments

The City's financial statements required multiple adjustments to the June 30, 2022 balances to correct previously reported amounts. These adjustments affected multiple funds and financial statement areas. A summarized reconciliation is as follows:

	Governmental Activities	General Fund	Other Employee Benefit Trust Funds Fund
Adjustments			
Investment in joint venture	$ (58,300)	$ -	$ -
Capital assets	(3,812,919)	-	-
Long-term debt related	4,505,223	-	-
IBNR	(145,672)	-	-
Net pension liability	3,011,131	-	-
Net OPEB liability	1,652,536	-	-
Deferred inflows - grants	-	(847,945)	-
Investments	-	-	182,674
	5,151,999	(847,945)	182,674
Net position / fund balance at June 30, 2022	10,808,652	3,392,269	-
Restated net position / fund balance at June 30, 2022	$ 15,960,651	$ 2,544,324	$ 182,674

	Water & Sewer Fund	Marina Fund	Business-type Activities
Adjustments			
Capital assets	$ (283,737)	$ -	$ (283,737)
Net pension liability	(1,612,031)	-	(1,612,031)
Net OPEB liability	(1,067,688)	63,492	(1,004,196)
Miscellaneous	(145,834)	-	(145,834)
	(3,109,290)	63,492	(3,045,798)
Net position at June 30, 2022	17,034,922	460,342	17,495,264
Restated net position at June 30, 2022	$ 13,925,632	$ 523,834	$ 14,449,466

	Tax Increment Finance Authority	Downtown Development Authority	Total Component Units
Adjustments			
Capital assets	$ 1,911,394	$ (181,261)	$ 1,730,133
Accrued interest	(17,295)	-	(17,295)
Long-term debt	(3,790,000)	-	(3,790,000)
Construction project fund erroneously excluded	1,708,341	-	1,708,341
	(187,560)	(181,261)	(368,821)
Net position at June 30, 2022	4,723,237	1,595,625	6,318,862
Restated net position at June 30, 2022	$ 4,535,677	$ 1,414,364	$ 5,950,041

City of Grosse Pointe Park
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes				
Property taxes	$ 8,772,575	$ 8,772,575	$ 8,832,643	$ 60,068
Penalties and interest	13,000	13,000	12,983	(17)
Administration fee	370,000	370,000	391,665	21,665
Licenses and permits	273,300	273,300	401,156	127,856
Federal grants	-	-	136,617	136,617
State-shared revenue	1,242,000	1,242,000	1,382,815	140,815
State grants	-	-	72,482	72,482
Charges for services	775,888	854,788	1,027,984	173,196
Fines and forfeitures	290,200	290,200	205,527	(84,673)
Rental income	307,500	307,500	309,598	2,098
Investment income	-	-	8,592	8,592
Other revenue	11,100	41,246	154,689	113,443
Total revenues	12,055,563	12,164,609	12,936,751	772,142
Expenditures				
Current				
General government	2,390,995	2,422,395	3,271,152	848,757
Judicial	391,639	391,639	324,143	(67,496)
Public safety	8,168,555	8,198,701	6,260,375	(1,938,326)
Public works	596,509	596,509	971,818	375,309
Recreation and culture	2,028,795	2,028,795	1,773,128	(255,667)
Debt service				
Principal retirement	-	-	14,631	14,631
Interest and fiscal charges	-	-	3,270	3,270
Total expenditures	13,576,493	13,638,039	12,618,517	(1,019,522)
Excess (deficiency) of revenues over expenditures	(1,520,930)	(1,473,430)	318,234	1,791,664
Other financing sources (uses)				
Transfers in	-	-	191,871	191,871
Transfers out	(632,308)	(632,308)	(655,638)	(23,330)
Sale of capital assets	-	-	5,936	5,936
Total other financing sources (uses)	(632,308)	(632,308)	(457,831)	174,477
Net change in fund balance	(2,153,238)	(2,105,738)	(139,597)	1,966,141
Fund balance - beginning of year	3,392,269	3,392,269	3,392,269	-
Prior period adjustment	(847,945)	(847,945)	(847,945)	-
Fund balance - beginning of year (restated)	2,544,324	2,544,324	2,544,324	-
Fund balance - end of year	$ 391,086	$ 438,586	$ 2,404,727	$ 1,966,141

City of Grosse Pointe Park
Required Supplementary Information
Budgetary Comparison Schedule
Major Street Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Actual Over (Under) Final
	Original	Final	Actual	Budget
Revenues				
State grants	$ 944,335	$ 944,335	$ 969,515	$ 25,180
Investment income	-	-	2,620	2,620
Total revenues	944,335	944,335	972,135	27,800
Expenditures				
Current				
Public works	960,390	937,190	581,444	(355,746)
Excess of revenues (deficiency) over expenditures	(16,055)	7,145	390,691	383,546
Other financing uses				
Transfers out	(60,100)	(83,300)	(83,300)	-
Net change in fund balance	(76,155)	(76,155)	307,391	383,546
Fund balance - beginning of year	188,421	188,421	188,421	-
Fund balance - end of year	$ 112,266	$ 112,266	$ 495,812	$ 383,546

City of Grosse Pointe Park
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023

Fiscal year ended June 30,	2023	2022	2021	2020
Total Pension Liability				
Service cost	$ 548,970	$ 574,967	$ 518,321	$ 460,210
Interest	3,865,950	2,811,560	3,943,179	3,831,245
Changes of benefit terms	-	-	-	-
Experience differences	258,675	360,334	417,053	166,313
Changes in assumptions	(3,459)	1,935,042	1,344,330	1,548,893
Benefit payments and refunds	(3,710,618)	(3,594,756)	(3,460,122)	(3,252,815)
Other	-	-	-	-
Net change in total pension liability	959,518	2,087,147	2,762,761	2,753,846
Total pension liability - beginning	54,904,267	52,817,120	50,054,359	47,300,513
Total pension liability - ending (a)	$ 55,863,785	$ 54,904,267	$ 52,817,120	$ 50,054,359
Plan Fiduciary Net Position				
Employer contributions	$ 2,251,245	$ 2,337,001	$ 2,392,384	$ 1,881,524
Employee contributions	271,764	268,117	250,450	250,750
Net investment income (loss)	(3,499,223)	4,209,389	3,266,047	3,282,826
Benefit payments and refunds	(3,710,618)	(3,594,756)	(3,460,122)	(3,252,815)
Administrative expense	(57,546)	(45,722)	(52,197)	(55,770)
Net change in plan fiduciary net position	(4,744,378)	3,174,029	2,396,562	2,106,515
Plan fiduciary net position - beginning	31,946,992	28,772,963	26,376,401	24,269,886
Plan fiduciary net position - ending (b)	$ 27,202,614	$ 31,946,992	$ 28,772,963	$ 26,376,401
Net pension liability (a-b)	$ 28,661,171	$ 22,957,275	$ 24,044,157	$ 23,677,958
Plan fiduciary net position as a percentage of total pension liability	48.69%	58.19%	54.48%	52.70%
Covered payroll	$ 4,660,133	$ 5,148,223	$ 4,901,635	$ 4,719,411
Net pension liability as a percentage of covered employee payroll	615.03%	445.93%	490.53%	501.71%

Note: GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2015 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

City of Grosse Pointe Park
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023

Fiscal year ended June 30,	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 492,669	$ 540,353	$ 542,894	$ 535,569	$ 567,736
Interest	3,638,348	3,740,897	3,626,384	3,188,738	3,191,216
Changes of benefit terms	(19,149)	(302,393)	-	-	-
Experience differences	150,668	(248,181)	(169,614)	(496,426)	-
Changes in assumptions	-	-	-	2,115,513	-
Benefit payments and refunds	(2,992,128)	(2,804,171)	(2,642,787)	(2,595,050)	(2,535,049)
Other	-	9,766	-	99,648	-
Net change in total pension liability	1,270,408	936,271	1,356,877	2,847,992	1,223,903
Total pension liability - beginning	46,030,105	45,093,834	43,736,957	40,888,965	39,665,062
Total pension liability - ending (a)	$ 47,300,513	$ 46,030,105	$ 45,093,834	$ 43,736,957	$ 40,888,965
Plan Fiduciary Net Position					
Employer contributions	$ 1,914,805	$ 1,582,773	$ 1,452,821	$ 1,324,490	$ 1,094,750
Employee contributions	250,331	247,154	248,209	243,136	255,055
Net investment income (loss)	(1,001,032)	3,119,794	2,511,003	(348,714)	1,474,175
Benefit payments and refunds	(2,992,128)	(2,804,171)	(2,642,787)	(2,595,050)	(2,535,049)
Administrative expense	(49,987)	(49,476)	(49,617)	(51,582)	(53,913)
Net change in plan fiduciary net position	(1,878,011)	2,096,074	1,519,629	(1,427,720)	235,018
Plan fiduciary net position - beginning	26,147,897	24,051,823	22,532,194	23,959,914	23,724,896
Plan fiduciary net position - ending (b)	$ 24,269,886	$ 26,147,897	$ 24,051,823	$ 22,532,194	$ 23,959,914
Net pension liability (a-b)	$ 23,030,627	$ 19,882,208	$ 21,042,011	$ 21,204,763	$ 16,929,051
Plan fiduciary net position as a percentage of total pension liability	51.31%	56.81%	53.34%	51.52%	58.60%
Covered payroll	$ 4,891,136	$ 4,801,140	$ 4,810,060	$ 4,745,956	$ 5,008,631
Net pension liability as a percentage of covered employee payroll	470.86%	414.11%	437.46%	446.80%	338.00%

City of Grosse Pointe Park
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
For the Year Ended June 30, 2023

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
6/30/2015	$ 1,094,750	$ 1,094,750	$ -	$ 5,008,631	21.86%
6/30/2016	1,324,490	1,324,490	-	4,745,956	27.91%
6/30/2017	1,378,416	1,526,671	(148,255)	4,810,060	31.74%
6/30/2018	1,446,796	1,699,100	(252,304)	4,801,140	35.39%
6/30/2019	1,543,039	1,943,000	(399,961)	4,891,136	39.72%
6/30/2020	1,646,724	2,277,000	(630,276)	4,719,411	48.25%
6/30/2021	1,851,072	2,333,746	(482,674)	4,901,635	47.61%
6/30/2022	2,093,220	2,206,178	(112,958)	5,148,223	42.85%
6/30/2023	2,264,587	2,264,587	-	4,823,263	46.95%

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry-age
Amortization method	Level-dollar closed
Remaining amortization period	16
Asset valuation method	10-year smoothed value of assets
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%
Retirement age	60
Mortality	2014 Group annuity mortality table of 50% male and 50% female blend

City of Grosse Pointe Park
Required Supplementary Information
Other Postemployment Benefits
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2023

Fiscal year ended June 30,	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	$ 101,959	$ 121,872	$ 140,117	$ 486,727	$ 325,334	$ 396,186
Interest	1,074,354	1,060,113	1,294,456	946,218	942,916	917,288
Experience differences	(2,523,134)	(301,192)	(3,163,081)	(215,302)	(3,068,356)	(157,033)
Changes in assumptions	556,553	-	(997,706)	(12,165,464)	6,512,566	(229,413)
Benefit payments and refunds	(708,734)	(626,036)	(598,821)	(635,685)	(584,231)	(637,176)
Net change in total OPEB liability	(1,499,002)	254,757	(3,325,035)	(11,583,506)	4,128,229	289,852
Total OPEB liability - beginning	15,651,308	15,396,551	18,721,586	30,305,092	26,176,863	25,887,011
Total OPEB liability - ending (a)	$ 14,152,306	$ 15,651,308	$ 15,396,551	$ 18,721,586	$ 30,305,092	$ 26,176,863
Plan Fiduciary Net Position						
Employer contributions	$ 740,957	$ 657,593	$ 629,838	$ 655,585	$ 545,269	$ 598,538
Employee contributions	27,777	28,443	28,983	30,100	38,962	38,638
Net investment income (loss)	17,914	(11,406)	20,956	3,124	-	-
Benefit payments and refunds	(708,734)	(626,036)	(598,821)	(635,685)	(584,231)	(637,176)
Net change in plan fiduciary net position	77,914	48,594	80,956	53,124	-	-
Plan fiduciary net position - beginning	182,674	134,080	53,124	-	-	-
Plan fiduciary net position - ending (b)	$ 260,588	$ 182,674	$ 134,080	$ 53,124	$ -	$ -
Net OPEB liability (a-b)	$ 13,891,718	$ 15,468,634	$ 15,262,471	$ 18,668,462	$ 30,305,092	$ 26,176,863
Plan fiduciary net position as a percentage of total OPEB liability	1.84%	1.17%	0.87%	0.28%	- %	- %
Covered payroll	$ 2,716,251	$ 3,021,979	$ 2,973,885	$ 3,193,731	$ 3,991,753	$ 3,731,451
Net OPEB liability as a percentage of covered employee payroll	511.43%	511.87%	513.22%	584.53%	759.19%	701.52%

Note: GASB Statement No. 74 was implemented for the fiscal year ended June 30, 2017 and GASB Statement No. 75 was implemented for the fiscal year ended June 30, 2018 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

City of Grosse Pointe Park
Required Supplementary Information
Other Postemployment Benefits
Schedule of Employer Contributions
For the Year Ended June 30, 2023

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	$ 2,052,693	$ 598,538	$ 1,454,155	$ 3,731,451	16.04%
2019	2,064,055	545,269	1,518,786	3,991,753	13.66%
2020	2,054,055	655,585	1,398,470	3,193,731	20.53%
2021	2,351,831	629,838	1,721,993	2,973,885	21.18%
2022	2,335,083	657,593	1,677,490	3,021,979	21.76%
2023	1,645,875	740,957	904,918	2,716,251	27.28%

Notes to Schedule of Contributions

Valuation date:	December 31, 2022
Notes:	Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar
Remaining amortization period	20 years, closed
Asset valuation method	Market value of assets
Price inflation	2.50%
Wage inflation	3.00%
Salary increases	3.00% to 9.70%, including 3.00% wage inflation
Investment rate of return	7.00%, net of OPEB plan investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related. Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.
Healthcare cost trend rates	Non-Medicare (Pre-65): Initial trend of 7.50%, gradually decreasing to 3.50% in year 12. Medicare (Post-65): Initial trend of 6.25%, gradually decreasing to 3.50% in year 12.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

City of Grosse Pointe Park
Required Supplementary Information
Other Postemployment Benefits
Schedule of Investment Returns

Fiscal Year Ended June 30,	Annual Return % *
2018	Not applicable
2019	Not applicable
2020	6.82%
2021	20.34%
2022	-6.39%
2023	8.28%

* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 74 was implemented for the fiscal year ended June 30, 2018 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

City of Grosse Pointe Park
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				
	Local Street	Rubbish Collection	Building Inspection	Indigent Defense	Drug Law Enforcement
Assets					
Cash and cash equivalents	$ 435,474	$ 386,720	$ 403,277	$ 17,450	$ 22,905
Receivables					
Accounts	-	116,374	-	-	284
Due from other units of government	60,559	-	-	-	-
Prepaid items	3,553	-	5,910	-	-
Total assets	$ 499,586	$ 503,094	$ 409,187	$ 17,450	$ 23,189
Liabilities					
Accounts payable	$ 38,056	$ 19,776	$ 9,320	$ 300	$ -
Payroll and other liabilities	5,690	1,257	5,555	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	43,746	21,033	14,875	300	-
Deferred inflows of resources					
Unavailable revenue - receivables	-	-	-	-	-
Fund Balances					
Non-spendable					
Prepaid items	3,553	-	5,910	-	-
Restricted for					
Street maintenance	452,287	-	-	-	-
Rubbish collection	-	482,061	-	-	-
Building inspections	-	-	388,402	-	-
Indigent defense	-	-	-	17,150	-
Drug law enforcement	-	-	-	-	23,189
Opioid remediation	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	455,840	482,061	394,312	17,150	23,189
Total liabilities, deferred inflows of resources, and fund balances	$ 499,586	$ 503,094	$ 409,187	$ 17,450	$ 23,189

City of Grosse Pointe Park
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds		Debt Service Funds		
	Community Development Block Grant	Opioid Settlement	General Debt Service	2007 General Obligation Debt Millage	Municipal Roads
Assets					
Cash and cash equivalents	$ 37,561	$ 16,359	$ -	$ 5,966	$ 2,188
Receivables					
Accounts	20,000	51,408	-	-	-
Due from other units of government	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	$ 57,561	$ 67,767	$ -	$ 5,966	$ 2,188
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll and other liabilities	-	-	-	-	-
Unearned revenue	41,495	-	-	-	-
Total liabilities	41,495	-	-	-	-
Deferred inflows of resources					
Unavailable revenue - receivables	20,000	51,408	-	-	-
Fund Balances					
Non-spendable					
Prepaid items	-	-	-	-	-
Restricted for					
Street maintenance	-	-	-	-	-
Rubbish collection	-	-	-	-	-
Building inspections	-	-	-	-	-
Indigent defense	-	-	-	-	-
Drug law enforcement	-	-	-	-	-
Opioid remediation	-	16,359	-	-	-
Debt service	-	-	-	5,966	2,188
Assigned	-	-	-	-	-
Unassigned (deficit)	(3,934)	-	-	-	-
Total fund balances	(3,934)	16,359	-	5,966	2,188
Total liabilities, deferred inflows of resources, and fund balances	$ 57,561	$ 67,767	$ -	$ 5,966	$ 2,188

City of Grosse Pointe Park
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Debt Service Funds		Capital Projects Fund	
	Capital Improvement Bonds Series 2019	Building Authority Debt Fund	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ -	$ -	$ 63,687	$ 1,391,587
Receivables				
Accounts	-	-	-	188,066
Due from other units of government	-	-	-	60,559
Prepaid items	-	-	-	9,463
Total assets	$ -	$ -	$ 63,687	$ 1,649,675
Liabilities				
Accounts payable	$ -	$ -	$ 7,147	$ 74,599
Payroll and other liabilities	-	-	-	12,502
Unearned revenue	-	-	-	41,495
Total liabilities	-	-	7,147	128,596
Deferred inflows of resources				
Unavailable revenue - receivables	-	-	-	71,408
Fund Balances				
Non-spendable				
Prepaid items	-	-	-	9,463
Restricted for				
Street maintenance	-	-	-	452,287
Rubbish collection	-	-	-	482,061
Building inspections	-	-	-	388,402
Indigent defense	-	-	-	17,150
Drug law enforcement	-	-	-	23,189
Opioid remediation	-	-	-	16,359
Debt service	-	-	-	8,154
Assigned	-	-	56,540	56,540
Unassigned (deficit)	-	-	-	(3,934)
Total fund balances	-	-	56,540	1,449,671
Total liabilities, deferred inflows of resources, and fund balances	$ -	$ -	$ 63,687	$ 1,649,675

City of Grosse Pointe Park
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds				
	Local Street	Rubbish Collection	Building Inspection	Indigent Defense	Drug Law Enforcement
Revenues					
Taxes	$ -	$ 1,027,869	$ -	$ -	$ -
Licenses and permits	-	-	599,044	-	-
State grants	356,862	-	-	28,076	-
Charges for services	-	366,028	-	-	-
Investment income	649	1,248	2,264	-	-
Other revenue	-	-	-	-	-
Total revenues	357,511	1,395,145	601,308	28,076	-
Expenditures					
Current					
General government	-	-	-	20,581	-
Public safety	-	-	360,406	-	2,399
Public works	705,201	1,177,088	-	-	-
Community and economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	705,201	1,177,088	360,406	20,581	2,399
Excess (deficiency) of revenues over expenditures	(347,690)	218,057	240,902	7,495	(2,399)
Other financing sources (uses)					
Transfers in	732,945	-	-	-	-
Transfers out	-	-	(189,311)	-	-
Total other financing sources (uses)	732,945	-	(189,311)	-	-
Net change in fund balances	385,255	218,057	51,591	7,495	(2,399)
Fund balances - beginning of year	70,585	264,004	342,721	9,655	25,588
Fund balances - end of year	$ 455,840	$ 482,061	$ 394,312	$ 17,150	$ 23,189

City of Grosse Pointe Park
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds		Debt Service Funds		
	Community Development Block Grant	Opioid Settlement	General Debt Service	2007 General Obligation Debt Millage	Municipal Roads
Revenues					
Taxes	$ -	$ -	$ -	$ 513,118	$ 672,664
Licenses and permits	-	-	-	-	-
State grants	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income	-	-	-	-	6
Other revenue	-	16,359	-	-	-
Total revenues	-	16,359	-	513,118	672,670
Expenditures					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Community and economic development	20,000	-	-	-	-
Capital outlay	-	-	-	-	23,140
Debt service					
Principal retirement	-	-	-	500,000	-
Interest and fiscal charges	-	-	-	114,475	-
Total expenditures	20,000	-	-	614,475	23,140
Excess (deficiency) of revenues over expenditures	(20,000)	16,359	-	(101,357)	649,530
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(727)	-	(649,645)
Total other financing sources (uses)	-	-	(727)	-	(649,645)
Net change in fund balances	(20,000)	16,359	(727)	(101,357)	(115)
Fund balances - beginning of year	16,066	-	727	107,323	2,303
Fund balances (deficit) - end of year	$ (3,934)	$ 16,359	$ -	$ 5,966	$ 2,188

City of Grosse Pointe Park
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Debt Service Funds		Capital Projects Fund	
	Capital Improvement Bonds Series 2019	Building Authority Debt	Capital Projects	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ -	$ -	$ -	$ 2,213,651
Licenses and permits	-	-	-	599,044
State grants	-	-	-	384,938
Charges for services	-	-	-	366,028
Investment income	1,041	-	-	5,208
Other revenue	-	-	-	16,359
Total revenues	1,041	-	-	3,585,228
Expenditures				
Current				
General government	-	-	-	20,581
Public safety	-	-	-	362,805
Public works	-	-	-	1,882,289
Community and economic development	-	-	-	20,000
Capital outlay	734,936	-	423,929	1,182,005
Debt service				
Principal retirement	-	-	149,135	649,135
Interest and fiscal charges	-	-	62,884	177,359
Total expenditures	734,936	-	635,948	4,294,174
Deficiency of revenues over expenditures	(733,895)	-	(635,948)	(708,946)
Other financing sources (uses)				
Transfers in	-	-	655,638	1,388,583
Transfers out	(446)	(1,387)	-	(841,516)
Total other financing sources (uses)	(446)	(1,387)	655,638	547,067
Net change in fund balances	(734,341)	(1,387)	19,690	(161,879)
Fund balances - beginning of year	734,341	1,387	36,850	1,611,550
Fund balances - end of year	$ -	$ -	$ 56,540	$ 1,449,671

City of Grosse Pointe Park

Single Audit

June 30, 2023

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

City Council and Management
City of Grosse Pointe Park
Grosse Pointe Park, MI

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Grosse Pointe Park, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City of Grosse Pointe Park's basic financial statements, and have issued our report thereon dated December 21, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Grosse Pointe Park's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Grosse Pointe Park's internal control. Accordingly, we do not express an opinion on the effectiveness City of Grosse Pointe Park's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Grosse Pointe Park's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003.

City of Grosse Pointe Park's Response to Findings and Corrective Action Plan

Government Auditing Standards requires the auditor to perform limited procedures on City of Grosse Pointe Park's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. City of Grosse Pointe Park's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

City of Grosse Pointe Park is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. City of Grosse Pointe Park's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Purpose of this Report

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

Yeo & Yeo, P.C.

Auburn Hills, Michigan
December 21, 2023

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditors' Report

City Council and Management
City of Grosse Pointe Park
Grosse Pointe Park, MI

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Grosse Pointe Park's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Grosse Pointe Park's major federal programs for the year ended June 30, 2023. City of Grosse Pointe Park's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Grosse Pointe Park complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Grosse Pointe Park and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Grosse Pointe Park's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Grosse Pointe Park's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Grosse Pointe Park's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Grosse Pointe Park's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 City of Grosse Pointe Park's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of City of Grosse Pointe Park's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Grosse Pointe Park's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on City of Grosse Pointe Park's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City of Grosse Pointe Park's response was not subjected to the other auditing procedures applied in the other audit of compliance and, accordingly, we express no opinion on the response.

City of Grosse Pointe Park is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. City of Grosse Pointe Park's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004, to be significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on City of Grosse Pointe Park's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. City of Grosse Pointe Park's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

City of Grosse Pointe Park is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. City of Grosse Pointe Park's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Grosse Pointe Park, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City of Grosse Pointe Park's basic financial statements. We issued our report thereon dated December 21, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Yeo & Yeo, P.C.

Auburn Hills, Michigan
December 21, 2023

City of Grosse Pointe Park
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Program or Cluster Title	Grant/ Project Number	Federal Assistance Listing Number	Approved Grant Amount	Federal Expenditures
U.S. Department of Housing and Urban Development				
Passed through Wayne County				
Community Development Block Grant Entitlement Cluster				
Community Development Block Grants/Entitlement Grants	22-12-05E	14.218	$ 20,000	$ 20,000
U.S. Department of the Treasury				
Michigan Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	MI8252	21.027	1,161,230	575,826
U.S. Department of Homeland Security				
Passed through the Michigan Department of State Police Emergency Management and Homeland Security Division				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	PA-05-MI-4607-PW-00056	97.036	43,983	43,983
	PA-05-MI-4607-PW-00054		63,389	63,389
	PA-05-MI-4607-PW-00006		20,532	20,532
	PA-05-MI-4607-PW-00049		903,377	903,377
	PA-05-MI-4607-PW-00073		57,777	57,777
			1,089,058	1,089,058
Total Federal awards			$ 2,270,288	$ 1,684,884

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of Grosse Pointe Park under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Grosse Pointe Park, it is not intended to and does not present the financial position, changes in net position, or cash flows of City of Grosse Pointe Park.

Note 2 - Summary of Significant Accounting Policies

Expenditures

Expenditures reported on the Schedule are reported on the modified accrual and accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

City of Grosse Pointe Park has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Reconciliation to the Financial Statements

Certain grants that were awarded as a result of a FEMA disaster require recipients to recognize the federal expenditure when the funds are obligated. Therefore, only $136,617 of the current year expenditures related to assistance listing number 97.036 recognized in Schedule of Expenditures of Federal Awards is recognized as revenue in the General Fund financial statements.

Following is a reconciliation of the expenditures reported in the schedule of expenditures of federal awards to the revenue recognized in the City's financial statements.

Federal Revenue Recorded in the City's Financial Statements	
General Fund	$ 136,617
Water and Sewer Fund	575,826
	712,443
AL 14.218 deferred inflow of resources	20,000
AL 97.036 deferred inflow of resources	952,441
Federal expenditures	$ 1,684,884

Section I – Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles: Unmodified

Internal control over financial reporting:

• Material weakness(es) identified?	X	yes		no
• Significant deficiency(ies) identified?	X	yes		none reported
Noncompliance material to financial statements noted?	X	yes		no

Federal Awards

Internal control over major federal programs:

• Material weakness(es) identified?		yes	X	no
• Significant deficiency(ies) identified?	X	yes		none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X	yes		no

Identification of major federal programs:

Assistance Listing Number(s)	*Name of Federal Program or Cluster*
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee?		yes	X	no

Section II – *Government Auditing Standards* Findings

2023-001 – Material Weakness – Prior Period Adjustments

Criteria:	Financial statements should be free of errors that could change the users' overall assessment of the City's finances.
Condition:	Several material prior period adjustments were necessary to correct beginning balances. In some instances, Governmental Accounting Standards Board (GASB) statements that should have been implemented in prior periods were not implemented.
Cause/Effect:	The City finance department did not properly record items in the prior period causing the financial statements to be materially misstated.
Recommendation:	We recommend that management takes steps to strengthen internal controls to ensure that accounting standards are correctly adhered to.
Views of Responsible officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.

2023-002 – Material Weakness and Noncompliance – Budget Overages

Criteria:	The Uniform Budgeting and Accounting Act ("the Act") of the State of Michigan requires the legislative body of the local unit to amend the general appropriations act as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined. An amendment shall indicate each intended alteration in the purpose of each appropriation item affected by the amendment.
Condition:	Material budget overages existed in the General Fund.
Cause/Effect:	The City finance department was correcting many historical errors near year end that prevented them from having accurate accounting figures that resulted in budget overages to expenditure activities.
Recommendation:	We recommend management strengthen internal controls to ensure that all possible budget overages are identified prior to year end and that budget amendments are formally approved by Council to prevent any overages.
Views of Responsible officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.

2023-003 – Significant Deficiency and Noncompliance – Policies

Criteria:	State statute requires the City to have certain policies established to safeguard the financial assets of the City.
Condition:	No formal policies exist for electronic transactions, credit card usage, acceptance of credit cards for payment of taxes, and investments.
Cause/Effect:	The City finance department was unaware of certain policy requirements in previous years.
Recommendation:	We recommend management ensures that a policy is established for all activities that state statute requires.
Views of Responsible officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.

Section III – Federal Award Findings

2023-004 – Significant Deficiency – Policies

Criteria:	Uniform Guidance requires certain policies be in place to govern federal funding.
Condition:	The City did not formally adopt grant policies required by the Uniform Guidance.
Cause/Effect:	The City finance department in previous years did not have the grant compliance knowledge and experience to know what policies needed to be implemented.
Recommendation:	We recommend management ensures a complete review and implementation of Uniform Guidance policies.
Views of Responsible officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.

Section IV – Prior Audit Findings

Government Auditing Standards Findings

There were no *Government Auditing Standards* findings for the year ended June 30, 2022.

Federal Award Findings

No single audit was required or performed for the fiscal year ended June 30, 2022, therefore; there were no findings or questioned costs for Federal Awards for the year ended June 30, 2022.

The city Treasurer/Finance Director and their Deputy Treasurer retired from the city on March 31, 2023. The City of Grosse Pointe Park hired a new Treasurer/Finance Director who aided the city in the preparation of its financial reporting for fiscal year end on 6/30/2023 for the city's annual audit.

The city's new Finance Director identified various material weaknesses, deficiencies, and noncompliance issues during the process of preparing the necessary financial documents needed for the city's annual audit. Deficiencies and noncompliance issues as discovered were discussed, directly with the City Manager.

The first task in preparing for the audit was to secure an Audit firm. The city's new Finance Director prepared and posted a request for proposal (RFP) for the city's Financial Auditing Services for FY2023 in April of 2023. The city's administration interviewed Auditing Firms and successfully entered into a contract agreement with Yeo & Yeo P. C.

The Schedule of Findings prepared by the Auditor were also identified by the city's new Finance Director with several remedies already completed, with others weaknesses and deficiencies still open, to be completed by fiscal year end 2024, as the focus has been on correcting errors within the city's income statement and balance sheet accounts, and on preparing the proper audit work papers for the city's annual audit ending on 6/30/2023

The following findings were stated by the Auditor's:

2023-001 Material Weakness – Prior Period Adjustments

Prior period adjustments addressed in this section were prepared by both the city's new Finance Director and the city's new Audit firm. Fund and governmental wide statements effected have been restated for 6/30/2022 to correct beginning balances on 7/1/2022 for the FY2023's financial reporting have been completed.

- Prior period adjustments for asset accounts on the city's balance sheet, used to record city general government revenues and expenditures, have been properly reclassified by the city's new Finance Director into their proper income statement revenue and expenditure accounts affecting the city's unassigned fund balance on 6/30/2023.

- The recognition of restricted fund balance for PEG funds and non-spendable pre-paid expenses documented for the first time in FY2023, are funds not available to the unit of government affecting the city's unassigned fund balance.

- The major restatements of the city's financial report affecting the city's balance sheet account activities for FY2023 included, the restatement of long-term debt of $4.5M (understated for FY2022), pension liability of $1.7M, OPEB of $3.0M and the city's capital assets ($3.8M) were reflected during the audit preparation process.

2023-002 Material Weakness and Noncompliance – Budget Overages

The city's FY2023 governmental budget overages were the direct result of the new Finance Director and Auditor closing the various asset accounts, historically being used to recognize revenues and expenditures. These revenue sources and expenditures existed in the city's 101 general fund and the city's 592 water & sewer fund balance sheets. These asset account balances have now been brought to a zero balance, inactivated in the city's general ledger, and corrected with the closing of the FY2023 fiscal year.

2023-003 Significant Deficiency and Noncompliance – Policies

The city's new Finance Director addressed policies as required to be in place under the Michigan Compiled Law (MCL) and within the Uniform Guidance (UG) and will have all required policies adopted and implemented by 6/30/2024, the end of fiscal year 2024.

- The acceptance of all electronic payment methods, bringing the city into compliance with P.A. 280 of 1995 and MCL 129.221 through 129.224 and P.A. 40 MCL 129.12 adopted by the City Council under resolution 2023-08-14 item 292,
- The use of commercial business procurement cards, bringing the city into compliance with P.A. 266 of 1995 adopted by the City Council under resolution 2023-10-16 item 373,
- The adoption of the city's banking & financial depositories, bringing the city into compliance with MCL 129.12 adopted by the City Council under resolution 2023-08-14 item 295,
- The city will be completing a capital asset policy to account for, protect the city's assets, and present it to the City Council, to be completed and implemented by fiscal year end 6/30/2024.

2023-004 Significant Deficiency – Policies

- The City Manager and new Finance Director are drafting a City Grant Policy to be adopted by the City Council, to be completed and implemented by fiscal year end 6/30/2024.

- The City Manager and new Finance Director will be drafting a new City Procurement Policy that will include the Uniform Guidance (UG) requirements for federal grant procurement to be adopted by the City Council, to be completed and implemented by fiscal year end 6/30/2024.

Ginger Moriarty
Ginger Moriarty
City Treasurer/Finance Director

CITY COUNCIL MEETING

DATE: January 8, 2024

SUBJECT: Proposal City Publication

SUMMARY: The City of Grosse Pointe Park is looking to rebrand and move away from a newspaper style publication of the communicator to a magazine for city residents and businesses.

Drive Creative Solutions would be responsible for all services, including graphic design, layout, alterations, advertisement sales, printing and USPS distribution for each edition. Grosse Pointe Park would be responsible to gather and supply content relevant for each season of the newsletter. The CityClerks office will work with departments for content management and gathering of information. Based upon timing of publications we would propose two magazines this calender year with a summer edition and a fall/winter edition.

One of the unique options of Drive Creative Solutions is their revenue sharing option with the municipality of 40% of their advertising sales. Below are samples from customer communities with their revenue sharing. Not only is their advertising in the print media version but also online in a Community Resource Guide that is available to the public and has direct links to the City of Grosse Pointe Park for further information.

Chesterfield Township - 2 editions published thus far - $14,000 average revenue (Revenue share average - $5,600)
Mount Clemens - 2 editions published thus far - $9,000 average revenue (Revenue share average - $3,600)
Center Line - 2 editions published thus far, yearly pub - 2022 and 2023 - $10,000 average revenue (Revenue Share average - $4,000)
Harper Woods - Publishing since 2018 - $8,000 average revenue (Revenue share average - $3,200)

FINANCIAL IMPACT: With a 16 page publication the cost would be $22,500 this calender year 2024 for two publications, one in the summer and a fall/winter edition. After revenue share of 40% due to advertisements, the total cost estimate could be roughly $13,500. This number most likely will decrease due to amount of advertisements.

RECOMMENDATION: Motion to approve the agreement between the City of Grosse Pointe Park and Drive Creative Solutions

PREPARED BY: Nick Sizeland, City Manager

Grosse Pointe Park Newsletter Overview and Proposal

Printing/Packaging/Shipping
80# Gloss Text Self-Cover, 4/4 process color, black plate change,
Fold, saddle stitch & trim, skid packed
ECRWSS, sorted, bundled, delivered to post office.
Full Saturation of mailing to all Residents & Businesses in GPP 48230

16 pages – Quantity of 5,000
Printing/Packaging/Shipping – $7,150.00
Creative – Includes Design, Layout, and Alterations - $2,800.00
Estimated Postage – 6,000 at $.26/ea. - $1,560.00
Estimated Grand Total (Pre-Revenue Share) - $11,510.00

24 pages – Quantity of 5,000
Printing/Packaging/Shipping – $7,500.00
Creative – Includes Design, Layout, and Alterations - $4,200.00
Estimated Postage – 6,000 at $.26/ea. - $1,560.00
Estimated Grand Total (Pre-Revenue Share) - $13,260.00

32 pages – Quantity of 5,000
Printing/Packaging/Shipping – $8,150.00
Creative – Includes Design, Layout, and Alterations - $5,600.00
Estimated Postage – 6,000 at $.26/ea. - $1,560.00
Estimated Grand Total (Pre-Revenue Share) - $15,310.00

Includes Community Resource Guide (CRG) Revenue Sharing Program
DCS is responsible for all advertising sales within the newsletter. DCS will share 40% of advertising revenues to offset costs towards the production of each edition.

Estimated Advertising Sales for First Edition - $15,000
(This would provide a $6,000 revenue share)

Scott Chambers
586-453-2487 Cell
586-275-0030 Office
schambers@drivecreativeservices.com
www.drivecreativeservices.com

31022 Moceri Circle • Warren MI 48088
Phone: 586-275-0030 • E-Mail: schambers@drivecreativeservices.com
Web: www.drivecreativeservices.com

Date: 1/1/24

To whom it may concern:

As of October 2018, Drive Creative Services began producing the City of Harper Woods Newsletter, "The Insider." Since then, we have developed an environment within the newsletter titled "The Community Resource Guide." We provide advertising opportunities within that portion of the newsletter which has provided us the ability to develop a revenue share program with the city to help offset the cost of publishing their quarterly newsletter.

Since that time, we have steadily increased our outreach to begin working with The City of Center Line, Chesterfield Township, The City of Mount Clemens and The Recreational Authority of Roseville & Eastpointe publishing their periodical newsletters.

We look forward to maximizing both exposure of your publication while enhancing the quality of the final product within the community that we collectively serve.

For additional information please contact us at info@drivecreativeservices.com or call 586-275-0030.

Sincerely,

Scott Chambers
Drive Creative Services

DRIVE
CREATIVE SERVICES
CONSULTING • DESIGN • PRINT • DIGITAL
PROMOTIONAL PRODUCTS • APPAREL