

**105th ANNUAL
REPORT
OF THE
HURON COUNTY
ROAD COMMISSION**



Board of County Road Commissioners of Huron County

ROAD COMMISSIONERS:

JOHN M. HUNT
BAD AXE

MICHAEL A. LEPAGE
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Honorable Board of County Commissioners
County of Huron
County Building, Room 305
Bad Axe, MI 48413

Commissioners,

Your Board of County Road Commissioners, in compliance with the provisions of P.A. 283 of 1909, as amended, take great pleasure in submitting to your body and the people of Huron County our 105th Annual Report for the fiscal year ending December 31, 2022.

Included in this Annual Report is a review of Road Commission activities related to the construction and maintenance of roads, bridges and other information which will be of interest. This report also contains a summary of all activities of the Huron County Airport Committee, as well as the Huron County Park Trustees.


These accomplishments would not be possible without the dedication and skill of the Huron County Road Commission work force and the cooperation of the County Board of Commissioners, Township Boards and the County and State Agencies who assist the Road Commission.

Respectfully submitted,

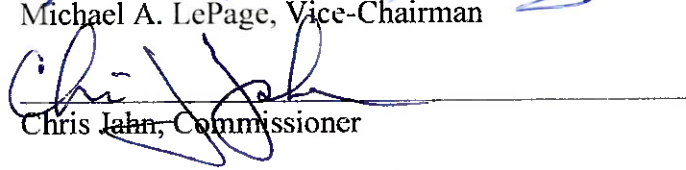
BOARD OF COUNTY ROAD COMMISSIONERS
COUNTY OF HURON, MICHIGAN



John M. Hunt, Chairman



Michael A. LePage, Vice-Chairman



Chris Jahn, Commissioner

HURON COUNTY ROAD COMMISSION

Highlights – Fiscal 2022

The Huron County Road Commission's fund balance increased by \$686,010 in 2022, ending the year at \$15,866,598.

Revenue	\$ 25,557,933
Expenditures	24,871,923
Change in Fund Balance	<u>\$ 686,010</u>

Roads

The fourth year of a 5 year, 1 mill Primary Road countywide millage produced \$2,208,000 for asphalt resurfacing and/or bridge reconstruction. With this millage revenue along with federal and state aid, we were able to reconstruct and/or resurface 25 miles of county primary roads and prepare other roads for paving in the upcoming years as follows:

	<u>Primary</u>
Number of projects	11
Reconstructed	0
Asphalt resurfaced	25.3 miles
Chip seal resurfaced	9.6 miles
Culverts installed	21
Bridges replaced	0
Rail crossing improvements	0
Safety projects	1
Roads	<u>\$ 4,351,032</u>
Bridges	<u>\$ 58,903</u>
Total cost	<u>\$ 4,409,935</u>
Paid for by:	
Primary millage	\$ 2,208,045
Federal funds	\$ 1,127,027
State funds	\$ -
MTF distributions	\$ 1,074,863
	<u>\$ 4,409,935</u>

Highlights – Fiscal 2022 (continued)

The federal and state funds shown in the table above are not reported in the five-year statement of Revenues and Expenditures because they are received and disbursed by the Michigan Department of Transportation (MDOT) for the benefit of improving primary roads in Huron County.

The Michigan Transportation Fund (MTF) revenue is the result of a statutory formula that is structured to share various fuel taxes and license fees and general fund distributions collected by the State of Michigan with cities, road commissions and the Michigan Department of Transportation. This revenue item is one of the primary sources of revenue for the Road Commission. For 2022, MTF revenue increased by \$210,000 when compared to 2021 levels.

The total local road construction program was \$7,177,268 with \$6,841,482 from the Townships, and \$328,786 from Road Commission matching contributions. The Township construction level was approximately \$142,000 more than 2021.

	<u>Local</u>
Number of projects	190
Reconstructed	2 miles
Asphalt resurfaced	17 miles
Gravel resurfaced	81 miles
Paving gravel roads	1 mile
Chip seal resurfaced	3 miles
Culverts installed	78
Bridges replaced	0
Roads	\$ 7,170,899
Bridges	\$ 6,369
Total cost	\$ 7,177,268
Paid for by:	
MTF distributions	\$ 328,786
Township funds	\$ 6,841,482
Other contributions	\$ 7,000
	\$ 7,177,268

Bridges

Infrastructure improvements also include repair or rehabilitation of primary and local road bridges (structures with a 20 foot or greater span). Currently, 1 bridge has been selected for funding by the critical bridge grant funding selection process for construction in 2023.

Highlights – Fiscal 2022 (continued)

There are 3 other structures being designed for construction in 2024 and 2025 under this and the *bridge bundling* funding process. A priority list of bridges has been developed to identify which structures will be replaced and the order of replacement, assuming sufficient funds are available. The Road Commission's board has committed \$500,000 of the fund balance to cover the cost of this work if current year revenues are insufficient.

Capital Outlay

During 2022, the Road Commission purchased many items of mostly used equipment. These items are purchased at a much lower cost than if they were new. The largest example of this in 2022 was the purchase of three used graders. One new truck chassis was purchased during 2022. This will be equipped with the necessary accessories and put into service in 2023.

Pension

The Road Commission offers retirement benefits to its full-time employees through the Municipal Employees Retirement System of Michigan (MERS). In 2018, the Road Commission closed its defined benefit plans to new hires and rehires. New employees are instead enrolled in a defined contribution plan offering a Road Commission contribution, as well as a mandatory employee contribution. This strategy was adopted to slow the growth of unfunded accrued liabilities in the current plans, and to provide for future cost reductions to the Road Commission. The Road Commission has continued to make significant voluntary contributions over actuarially determined amounts and as a result increased its funded percentage level from 88.1% to 98% as of the most recent actuarial report.

The 2023 Budget

As adopted, the 2023 budget includes a revenue projection of \$19.4 million and expenditures of \$21.1 million, which results in a deficit of \$1.7 million that will be taken from (decrease) available fund balance.

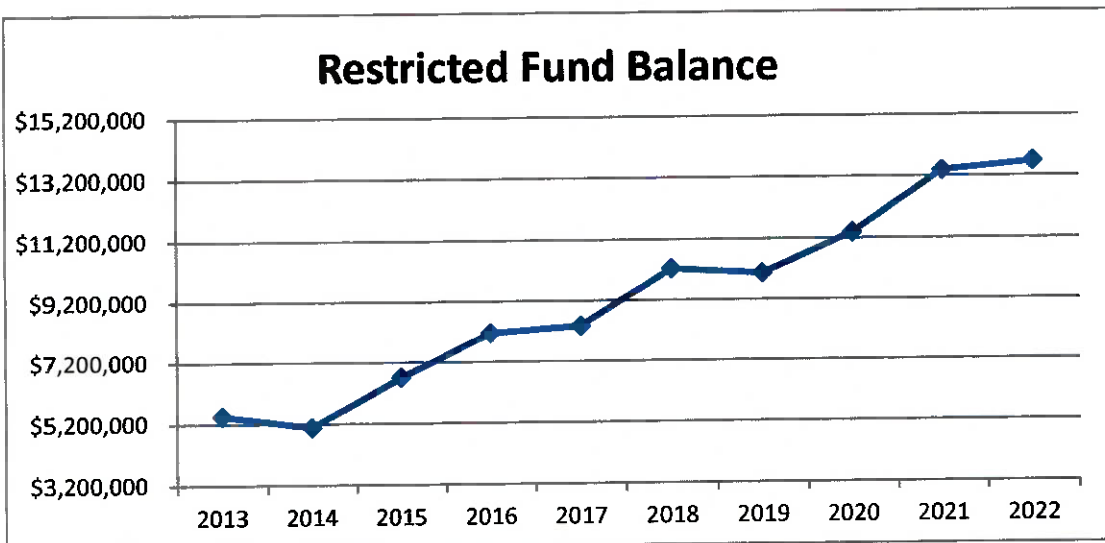
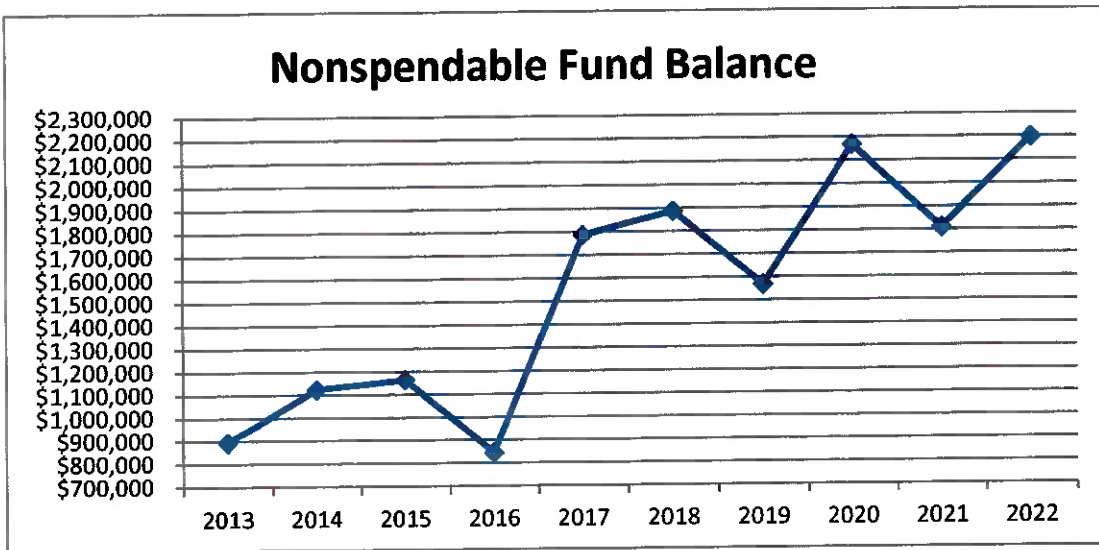
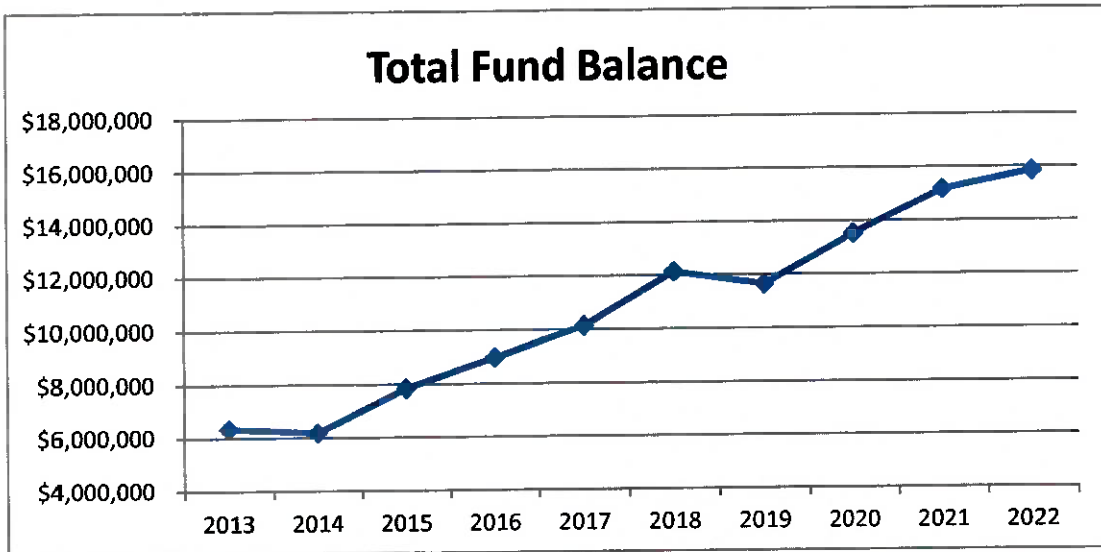
Revenue from MTF was projected to remain the same as 2022 in the adopted budget. Local road projects scheduled by townships have remained about the same as 2022 amounts.

The 2023 fiscal year includes \$2.4 million budgeted for capital outlay. This includes \$1.6 million for the scheduled construction of a new salt facility in Bad Axe, and \$600,000 for 2 additional truck chassis and accessories.

**Huron County Road Commission
Balance Sheet
2018-2022**

	2018	2019	2020	2021	2022
ASSETS:					
Cash and Investments	\$ 8,416,042	\$ 8,631,517	\$ 10,725,262	\$ 12,540,333	\$ 12,926,819
Accounts Receivable:					
State	1,603,965	1,467,105	1,489,033	1,784,842	1,871,035
Townships	926,353	600,802	156,922	90,138	182,836
Other	761,552	927,532	861,118	1,026,703	1,098,362
	3,291,870	2,995,439	2,507,073	2,901,683	3,152,233
Inventory:					
Equipment Parts	470,976	454,639	406,693	416,618	509,092
Road Material	1,411,176	1,108,768	1,563,407	1,387,349	1,683,101
	1,882,152	1,563,407	2,162,518	1,803,967	2,192,193
Prepaid /Deferred Expense	3,718	3,718	3,725	3,699	3,649
TOTAL	<u>\$ 13,593,782</u>	<u>\$ 13,194,081</u>	<u>\$ 15,398,578</u>	<u>\$ 17,249,682</u>	<u>\$ 18,274,894</u>
LIABILITIES:					
Accounts Payable	\$ 566,295	\$ 439,110	\$ 917,459	\$ 1,042,741	\$ 1,449,335
Escrow	511,661	507,452	585,852	585,852	584,602
Unavailable Revenue	-	238,500	-	-	-
Advances	399,008	383,412	364,494	440,501	374,359
	1,478,964	1,568,474	1,867,805	2,069,094	2,408,296
FUND BALANCE:					
Nonspendable	1,885,870	1,567,125	2,166,243	1,807,666	2,195,842
Committed	500,000	500,000	500,000	500,000	500,000
Restricted	9,728,948	12,114,818	10,864,530	12,872,922	13,170,756
	12,114,818	11,625,607	13,530,773	15,180,588	15,866,598
TOTAL	<u>\$ 13,593,782</u>	<u>\$ 13,194,081</u>	<u>\$ 15,398,578</u>	<u>\$ 17,249,682</u>	<u>\$ 18,274,894</u>
FIXED ASSETS					
Equipment & Buildings	\$ 13,947,303	\$ 14,452,611	\$ 15,261,740	\$ 15,316,230	\$ 16,329,278
Depreciation	(10,105,846)	(10,771,617)	(11,362,450)	(11,986,616)	(12,317,324)
Roads & Bridges	157,977,349	167,423,088	172,085,519	179,201,642	185,970,848
Depreciation	(60,961,188)	(64,564,420)	(68,166,977)	(72,437,972)	(76,427,416)
NET FIXED ASSETS	<u>\$ 100,857,618</u>	<u>\$ 106,539,662</u>	<u>\$ 107,817,832</u>	<u>\$ 110,093,284</u>	<u>\$ 113,555,386</u>
LONG TERM DEBTS					
MTF Notes Payable	\$ 400,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 200,000
Installment Purchases	-	-	274,439	111,560	-
TOTAL	<u>\$ 400,000</u>	<u>\$ 350,000</u>	<u>\$ 574,439</u>	<u>\$ 361,560</u>	<u>\$ 200,000</u>

Huron County Road Commission

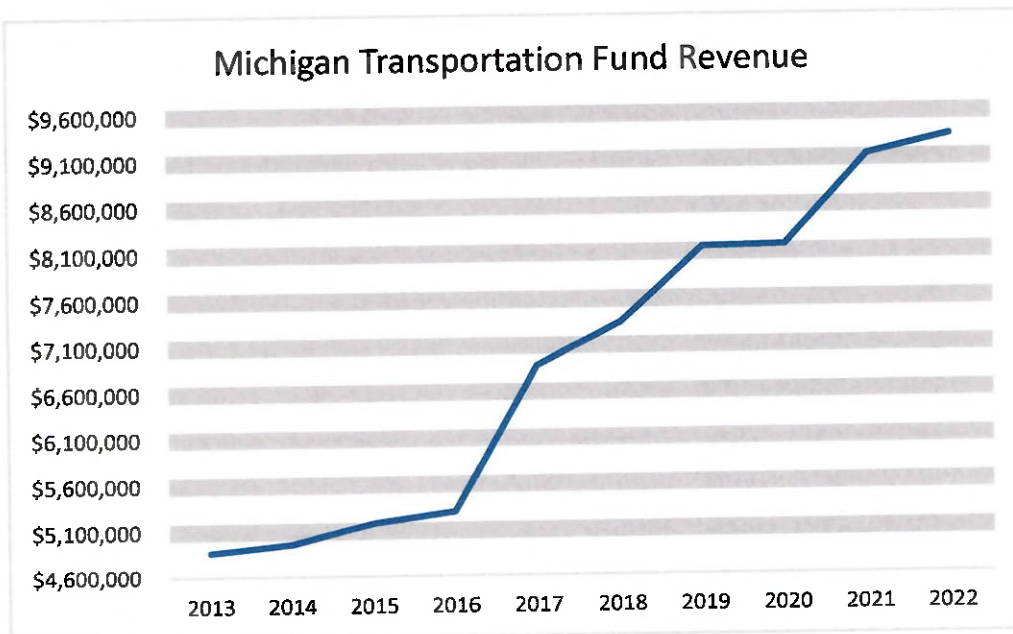
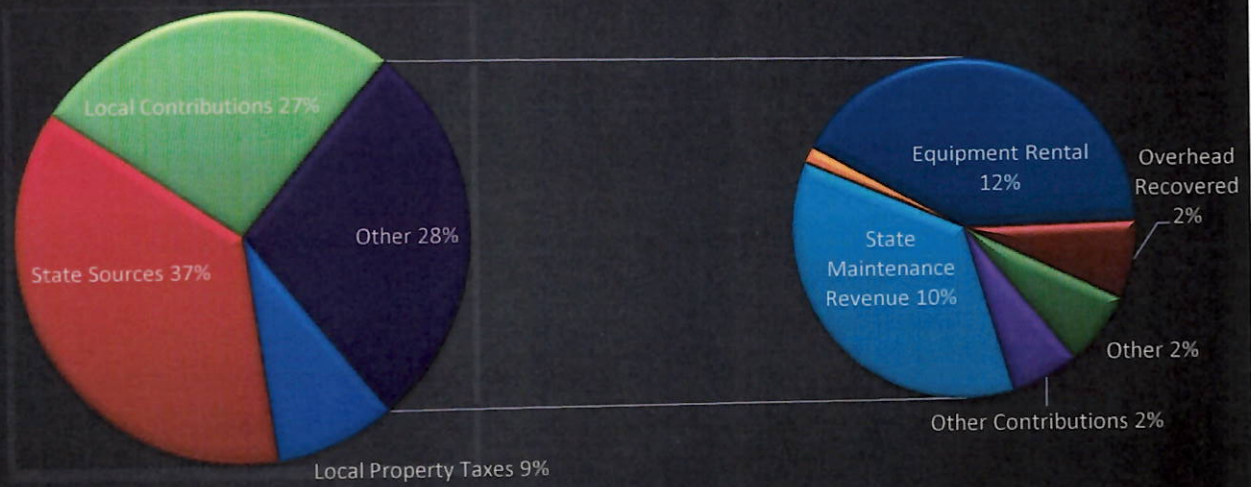


**Huron County Road Commission
Revenue and Expenditures
2018 - 2022**

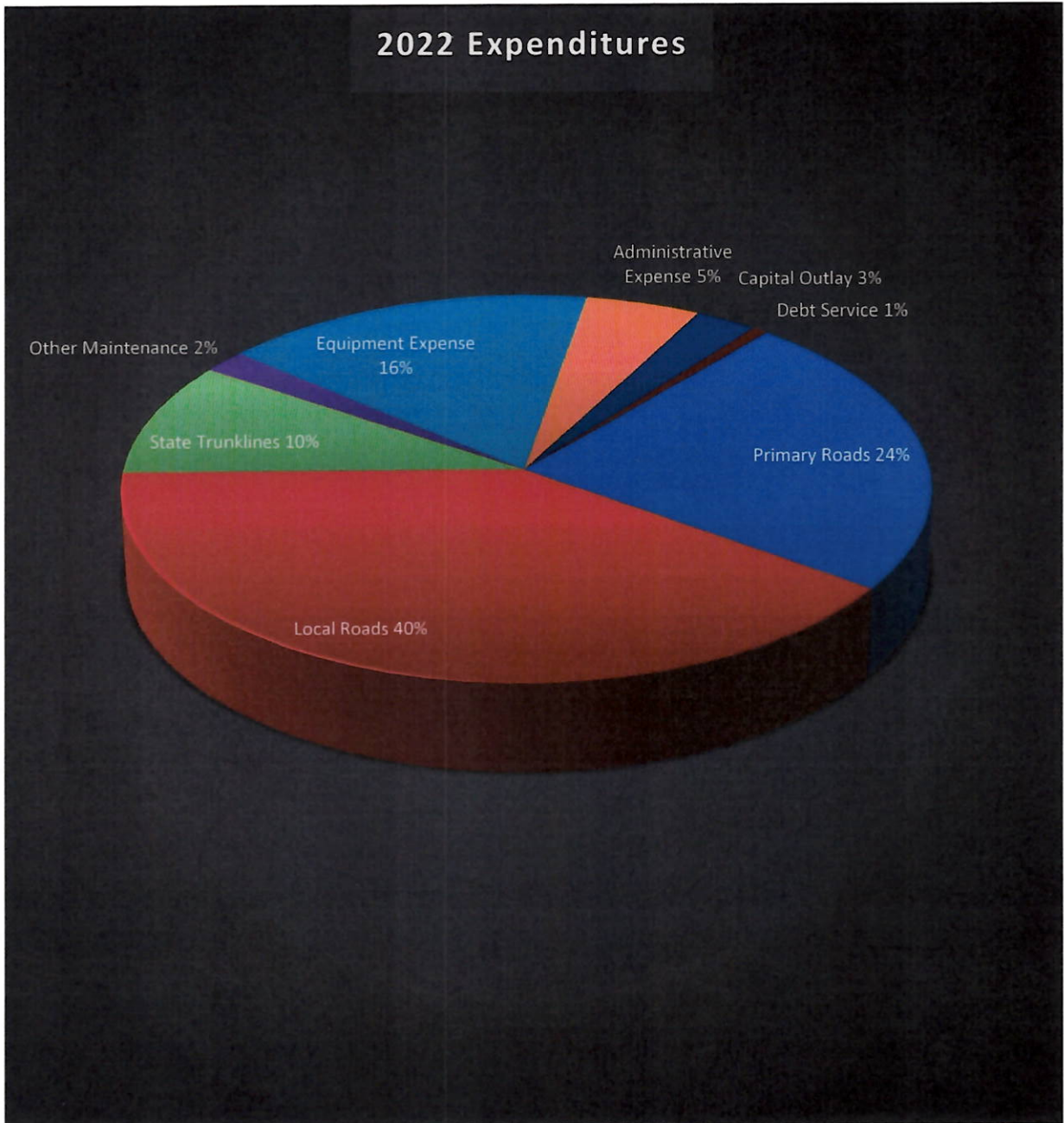
REVENUE	2018	2019	2020	2021	2022
Countywide Millage	\$ 2,054,862	\$ 2,197,531	\$ 2,192,000	\$ 2,196,396	\$ 2,208,045
Michigan Transportation Fund	7,342,560	8,149,765	8,168,003	9,138,781	9,348,767
Michigan - Other Special Funds	1,460,294	142,947	481,000	-	-
Township Contributions	6,548,460	8,103,562	5,271,287	6,699,826	6,841,482
Other Contributions	638,028	875,484	249,053	483,918	457,101
State Maintenance Revenue	1,616,084	1,572,694	3,126,219	2,980,139	2,572,559
Interest and Rental Income	95,445	157,733	101,590	48,570	113,495
Equipment Rental	2,718,730	2,837,714	2,526,888	2,675,885	2,976,404
Overhead Recovered	374,362	407,300	541,560	554,132	541,732
Other	584,512	169,444	255,677	129,841	498,348
Proceeds from Borrowing	-	-	328,455	-	-
TOTAL REVENUE	23,433,337	24,614,174	23,241,732	24,907,488	25,557,933
EXPENDITURES					
Primary Road Preservation	3,418,958	4,986,132	1,969,128	3,515,838	3,224,005
Primary Bridge Preservation	-	49,598	34,904	73,515	58,903
Primary Road Maintenance	1,707,203	2,008,640	1,861,690	2,181,845	2,361,022
Primary Bridge Maintenance	144,905	229,455	121,041	143,979	315,751
Local Road Preservation	7,552,362	8,710,131	5,786,760	7,297,072	7,170,899
Local Bridge Preservation	28,316	34,893	674,655	5,530	6,369
Local Road Maintenance	2,192,767	2,380,744	2,400,168	2,360,004	2,567,988
Local Bridge Maintenance	198,724	248,490	79,066	109,732	140,377
Other Maintenance	175,773	308,408	695,327	197,155	475,659
State Maintenance Expense	1,629,039	1,525,763	2,946,139	2,777,346	2,376,902
Equipment Expense-Direct	1,948,500	2,149,707	2,025,578	2,268,449	2,172,612
Equipment Expense-Indirect	946,216	960,342	950,500	1,066,795	1,194,411
Equipment Expense-Operating	492,707	472,200	302,928	462,291	715,211
Administrative	1,102,203	1,143,720	1,157,626	1,144,307	1,243,026
Capital Outlay - Net	(177,953)	(160,463)	218,296	(569,696)	682,509
Debt Service	90,393	55,625	112,760	223,511	166,299
TOTAL EXPENDITURES	21,450,113	25,103,385	21,336,566	23,257,673	24,871,923
Change in Fund Balance	\$ 1,983,224	\$ (489,211)	\$ 1,905,166	\$ 1,649,815	\$ 686,010

Huron County Road Commission Where Our Money Comes From

2022 Revenue Sources



Huron County Road Commission Where We Spend Our Money



**Huron County Road Commission
2022 Primary Road Program**

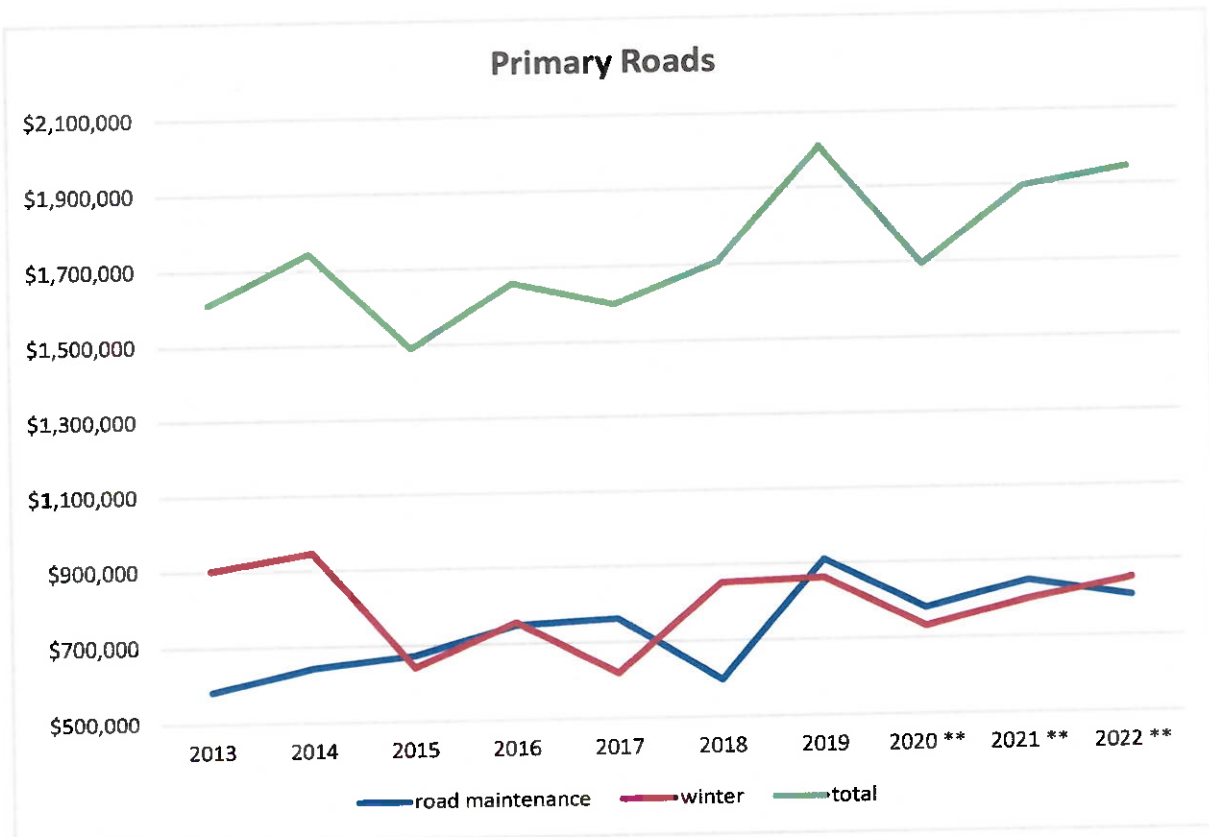
<u>Road</u>	<u>Termini</u>	<u>Type of Work</u>	<u>Miles</u>	<u>Amount</u>
Atwater	M-53 to Ubyly Village limit	Pave	7.8	\$ 366,565
Berne	Caseville to Gagetown	Pave	1.0	128,300
Parisville	M-142 to Huron Line	Pave	2.5	323,156
Verona	Hunter to Stoddard	Pave	1.0	223,086
Wadsworth	Bad Axe to M-19	Pave	3.0	403,642
Verona	M-25 to Hunter	Pave	2.0	25,391
Wadsworth	Bad Axe to M-53	Pave	5.0	642,741
Bay Port	Geiger to Stein	Pave	3.0	459,985
Pt Crescent	M-25 to M-53	Drainage structures		19,196
Pinnebog	Kinde to Oak Beach	Drainage structures		23,449
Bay Port	Huron Line to Canboro	Drainage structures		68,624
Bay Street	M-25 to VFW	Drainage structures		46,731
Atwater	Parisville to Ruth	Drainage structures		215,991
Bay Port	Canboro to Kilmangh	Drainage structures		58,579
Kuhl & Weale		Drainage structures		16,826
Learman/Carpenter		Drainage structures		126,162
Bay Port	M-142 to Geiger	Drainage structures		30,494
Pt Crescent	M-25 to M-53	Chip Seal	2.2	81,440
Pinnebog	Kinde to Oak Beach	Chip Seal	2.0	69,937
Haist & Rose Island		Chip Seal	3.2	120,043
Ridge & Geiger		Chip Seal	1.2	78,196
Kuhl & Weale		Chip Seal	1.0	65,946
Bay Port & Sebewaing		Intersection safety		42,993
Miscellaneous				2,094
TOTAL			34.90	\$ 3,639,567

Huron County Road Commission

Primary Road Maintenance

	<u>Road ** Maintenance</u>	<u>Winter Maintenance</u>	<u>Traffic Control</u>	<u>Total</u>	<u>Cost Per/mile</u>
2013	\$584,382	\$903,887	\$121,902	\$1,610,171	\$4,677
2014	\$643,416	\$947,891	\$152,805	\$1,744,112	\$5,066
2015	\$674,088	\$641,761	\$173,800	\$1,489,649	\$4,327
2016	\$748,749	\$756,571	\$153,773	\$1,659,093	\$4,819
2017	\$761,599	\$619,803	\$217,948	\$1,599,350	\$4,645
2018	\$598,613	\$853,662	\$254,928	\$1,707,203	\$4,959
2019	\$911,105	\$862,611	\$234,924	\$2,008,640	\$5,834
2020 **	\$778,867	\$730,919	\$184,066	\$1,693,852	\$4,920
2021 **	\$847,439	\$797,976	\$251,380	\$1,896,795	\$5,509
2022 **	\$803,952	\$851,759	\$289,748	\$1,945,459	\$5,651

** Excludes chip seal costs.

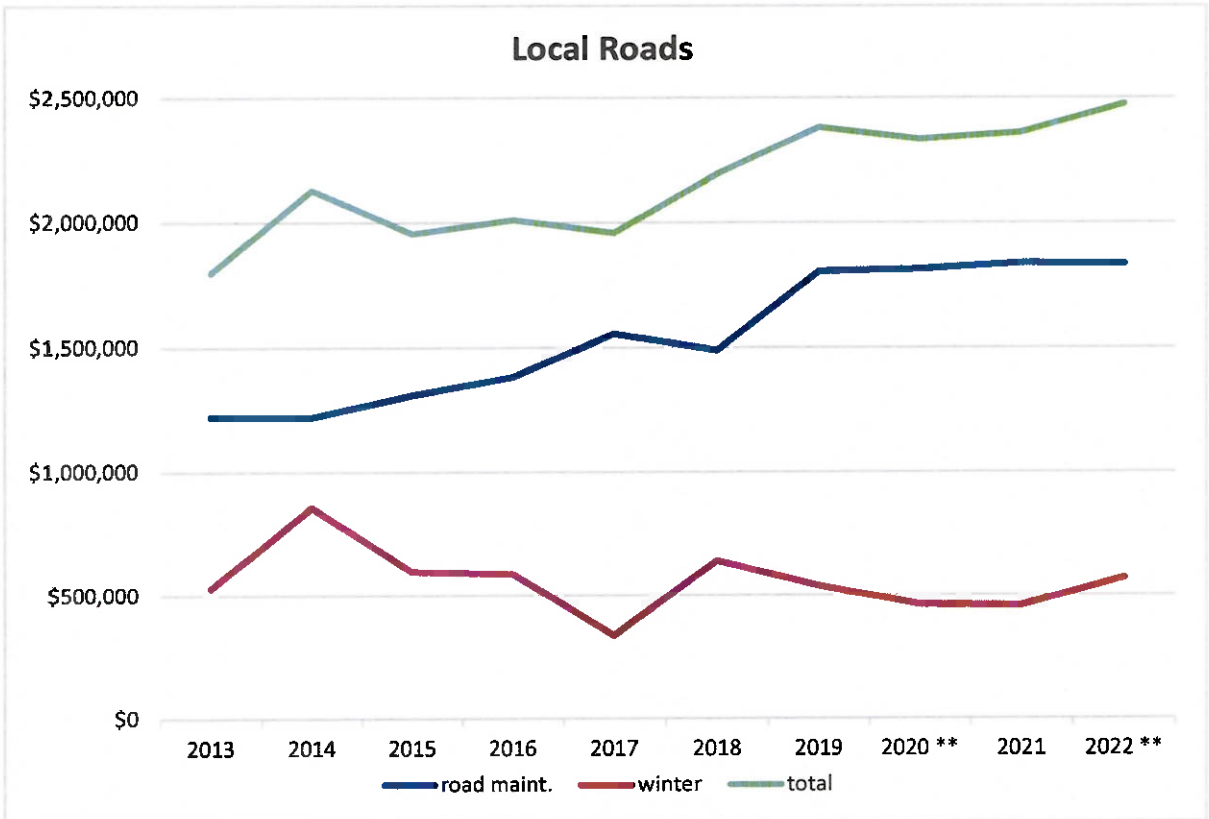


Huron County Road Commission

Local Road Maintenance

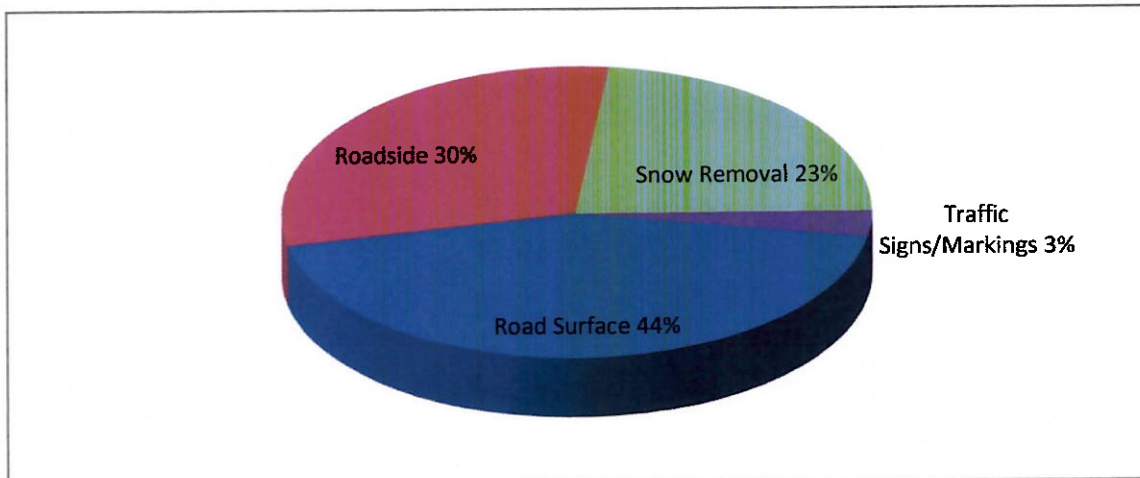
	<u>Road ** Maintenance</u>	<u>Winter Maintenance</u>	<u>Traffic Control</u>	<u>Total</u>	<u>Cost Per/mile</u>
2013	\$1,221,300	\$529,573	\$47,217	\$1,798,090	\$1,405
2014	\$1,219,519	\$857,407	\$51,356	\$2,128,282	\$1,663
2015	\$1,307,145	\$598,099	\$48,577	\$1,953,821	\$1,527
2016	\$1,381,206	\$587,765	\$40,332	\$2,009,303	\$1,570
2017	\$1,554,963	\$337,379	\$65,411	\$1,957,753	\$1,530
2018	\$1,488,325	\$640,497	\$63,945	\$2,192,767	\$1,713
2019	\$1,803,742	\$537,318	\$39,684	\$2,380,744	\$1,860
2020 **	\$1,812,351	\$462,673	\$57,640	\$2,332,664	\$1,823
2021	\$1,836,867	\$458,499	\$64,637	\$2,360,003	\$1,844
2022 **	\$1,832,823	\$570,296	\$71,347	\$2,474,466	\$1,934

** Excludes chip seal costs.



**Huron County Road Commission
Local Road Maintenance By Township
2022**

	Mileage	Roadway Maintenance	Roadside Maintenance	Snow Removal	Traffic Signs/ Pavement Markings	Total
Bingham	44.86	\$ 38,886	\$ 23,159	\$ 17,533	\$ 4,398	\$ 83,976
Bloomfield	60.70	\$ 36,442	\$ 36,804	\$ 22,670	\$ 1,532	\$ 97,448
Brookfield	61.88	\$ 40,557	\$ 24,001	\$ 27,293	\$ 4,167	\$ 96,018
Caseville	11.63	\$ 7,315	\$ 10,726	\$ 15,354	\$ 2,903	\$ 36,298
Chandler	51.89	\$ 44,553	\$ 25,961	\$ 23,218	\$ 3,687	\$ 97,419
Colfax	58.31	\$ 60,864	\$ 44,374	\$ 30,809	\$ 5,010	\$ 141,057
Dwight	47.08	\$ 63,200	\$ 26,782	\$ 21,033	\$ 527	\$ 111,542
Fair Haven	21.84	\$ 12,948	\$ 19,908	\$ 19,050	\$ 1,588	\$ 53,494
Gore	10.68	\$ 7,062	\$ 4,552	\$ 5,837	\$ 449	\$ 17,900
Grant	59.05	\$ 58,280	\$ 42,901	\$ 25,422	\$ 1,440	\$ 128,043
Hume	42.64	\$ 38,224	\$ 25,647	\$ 23,127	\$ 2,554	\$ 89,552
Huron	48.64	\$ 41,330	\$ 42,283	\$ 30,292	\$ 2,489	\$ 116,394
Lake	30.83	\$ 24,153	\$ 22,072	\$ 18,468	\$ 3,590	\$ 68,283
Lincoln	59.08	\$ 73,074	\$ 21,338	\$ 19,861	\$ 351	\$ 114,624
McKinley	25.75	\$ 16,323	\$ 11,753	\$ 15,643	\$ 1,479	\$ 45,198
Meade	58.85	\$ 57,075	\$ 19,212	\$ 17,414	\$ 1,474	\$ 95,175
Oliver	61.96	\$ 19,810	\$ 37,301	\$ 22,222	\$ 4,952	\$ 84,285
Paris	47.32	\$ 51,933	\$ 31,228	\$ 14,240	\$ 1,066	\$ 98,467
Pt. Austin	20.94	\$ 17,857	\$ 23,626	\$ 12,517	\$ 1,814	\$ 55,814
Rubicon	38.81	\$ 27,439	\$ 33,511	\$ 18,324	\$ 534	\$ 79,808
Sand Beach	51.43	\$ 37,058	\$ 34,087	\$ 26,402	\$ 3,665	\$ 101,212
Sebewaing	55.54	\$ 33,111	\$ 21,300	\$ 29,563	\$ 5,966	\$ 89,940
Sheridan	52.28	\$ 49,801	\$ 23,651	\$ 20,306	\$ 232	\$ 93,990
Sherman	76.32	\$ 50,231	\$ 52,195	\$ 25,456	\$ 6,321	\$ 134,203
Sigel	50.61	\$ 36,804	\$ 30,394	\$ 15,056	\$ 1,237	\$ 83,491
Verona	54.74	\$ 55,408	\$ 35,797	\$ 24,218	\$ 4,729	\$ 120,152
Winsor	51.06	\$ 18,741	\$ 22,843	\$ 22,894	\$ 3,193	\$ 67,671
General supervision		\$ 66,938		\$ 6,074		\$ 73,012
Total	1,254.72	\$ 1,085,417	\$ 747,406	\$ 570,296	\$ 71,347	\$ 2,474,466



**Huron County Road Commission
Township Contributions
2022**

<u>Township</u>	<u>Cash</u> <u>Contributions</u>	<u>Less:</u> <u>Brush Match</u>	<u>Due on</u> <u>Agreements</u>	<u>Total</u> <u>Contributions</u>	<u>HCRC</u> <u>Cost Share</u>	<u>Total</u> <u>Construction</u>
Bingham	\$ 157,587	\$ 875	\$ 836	\$ 159,298	\$ 13,700	\$ 172,998
Bloomfield	336,432	1,186	3,218	340,836	16,668	357,504
Brookfield	248,471	1,205	(32,862)	216,814	19,042	235,856
Caseville	34,514	272	1,065	35,851	3,969	39,820
Chandler	831,430	-	6,046	837,476	14,831	852,307
Colfax	208,057	1,186	4,716	213,959	16,240	230,199
Dwight	203,799	914	471	205,184	14,045	219,229
Fair Haven	55,820	525	2,970	59,315	6,734	66,049
Gore	20,784	214	(1,008)	19,990	2,573	22,563
Grant	290,450	1,147	58,937	350,534	17,379	367,913
Hume	71,353	855	-	72,208	12,173	84,381
Huron	313,796	952	9,320	324,068	14,242	338,310
Lake	257,947	603	2,160	260,710	9,182	269,892
Lincoln	152,605	1,147	1,233	154,985	15,728	170,713
McKinley	229,841	544	1,012	231,397	7,836	239,233
Meade	149,073	1,147	82,111	232,331	14,955	247,286
Oliver	590,079	1,205	12,039	603,323	16,980	620,303
Paris	114,120	914	-	115,034	14,391	129,425
Pt. Austin	25,585	467	(3,681)	22,371	-	22,371
Rubicon	98,792	758	13,154	112,704	9,983	122,687
Sand Beach	231,326	1,030	13,902	246,258	14,676	260,934
Sebewaing	389,386	1,089	1,207	391,682	16,320	408,002
Sheridan	124,149	1,011	-	125,160	14,694	139,854
Sherman	203,666	1,516	-	205,182	20,949	226,131
Sigel	289,110	972	-	290,082	15,303	305,385
Verona	343,069	1,166	(2,302)	341,933	15,622	357,555
Winsor	641,436	1,089	8,291	650,816	16,134	666,950
TOTALS:	\$ 6,612,677	\$ 23,989	\$ 182,835	\$ 6,819,501	\$ 354,349	\$ 7,173,850

**Huron County Road Commission
2022 Primary Road Structures**

Road	Crossing	Section #	Township	Type Of Work	Cost
Caseville	Pigeon River	26-27	McKinley	Preliminary Engineering	\$ 58,903
Total					<u><u>\$ 58,903</u></u>

**Huron County Road Commission
2022 Local Road Structures**

Road	Crossing	Section #	Township	Type Of Work	Cost
Notter	Pigeon River	23-24	Winsor	New structure	\$ 6,369
Preliminary engineering					-
Total					<u>\$ 6,369</u>

**Huron County Road Commission
Capital Outlay
2022**

ROAD EQUIPMENT

Work in process -military truck conversions	\$ 91,868
New Western Star truck chasis	175,974
Used John Deere grader	164,476
Used Cat grader	245,774
Used Cat grader	193,786
Used trucks	51,153
Used pickups	119,809
Used Dodge van	18,835
Used Case loader	9,984
Used self propelled broom	9,945
New vee plow for pickup	7,700
Chain saw, pole saw, chop saw	542
Used skid steer and attachment	3,154
Roadside sprayer	1,556
Roller attachment for grader	2,800

Total Road Equipment	<u>1,097,356</u>
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OTHER CAPITAL OUTLAY

Shop equipment	4,110
Engineering equipment	1,729
Office furniture and equipment	609
Computer equipment	17,071

Total Other	<u>23,519</u>
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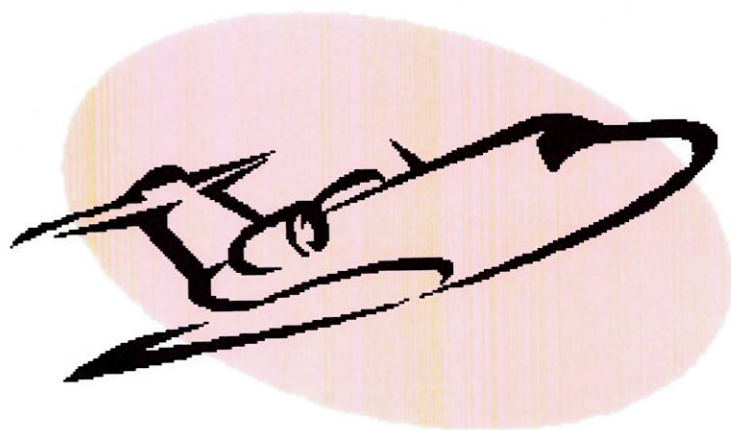
BUILDINGS and LAND

Building site development	110,926
Parking lot repavement	249,162

Total Buildings and Land	<u>360,088</u>
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Total Capital Outlay	<u><u>\$ 1,480,963</u></u>
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**HURON
COUNTY
MEMORIAL**



AIRPORT

HURON COUNTY MEMORIAL AIRPORT

Highlights-Fiscal 2022

CURRENT OVERVIEW

The Huron County Memorial Airport saw an overall decrease in total revenue during 2022. The reason for the decrease was a reduction in the County general fund appropriation. All other sources of revenue and the \$13,000 federal CARES Act grant money in 2022 were higher than 2021.

Operating & maintenance expenditures decreased during 2022, while *equipment and improvements* expenditures decreased by \$42,000. Specific items that changed from 2021 include increases in wages, utilities, and maintenance and supplies. Decreases included fringe benefits and road commission labor and equipment, contracted snow removal and brush spray, and administrative expense.

The five-year comparative revenues and expenditures page shows all sources and uses of money for 2022. This page includes other one-time revenue, and the costs of improvements and equipment purchases that are not a part of the ordinary operation and maintenance of the Airport. In 2022 there were no major improvements or purchases. Total revenues exceeded expenditures by \$32,279, which increased the fund balance to \$130,860 on December 31.

OUTLOOK

The Airport's major source of revenue continues to be county appropriations. These will need to remain at a level sufficient to maintain a positive fund balance, but for 2023 this will remain the same at \$125,000. The 2023 budget projects an annual deficit of \$14,325 which would be covered by the fund balance. Actual yearly outcome (surplus or deficit) is largely dependent on items such as weather and mechanical repairs that are oftentimes unpredictable.

**Huron County Memorial Airport
Balance Sheet
2018 - 2022**

	2018	2019	2020	2021	2022
ASSETS:					
Cash and Investments	\$ 97,012	\$ 114,766	\$ 172,965	\$ 164,397	\$ 176,289
Due from other units	20,000	3,673	-	727	623
Total	<u>\$ 117,012</u>	<u>\$ 118,439</u>	<u>\$ 172,965</u>	<u>\$ 165,124</u>	<u>\$ 176,912</u>
LIABILITIES:					
Accounts Payable	\$ 87,948	\$ 58,484	\$ 57,372	\$ 66,543	\$ 46,052
FUND BALANCE					
Assigned	29,064	59,955	115,593	98,581	130,860
Total	<u>\$ 117,012</u>	<u>\$ 118,439</u>	<u>\$ 172,965</u>	<u>\$ 165,124</u>	<u>\$ 176,912</u>

Huron County Memorial Airport Comparative Revenue and Expenditures 2018-2022

REVENUE	2018	2019	2020	2021	2022
County Appropriation	\$ 145,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 125,000
Rental - Hangar	7,661	8,481	10,618	6,389	8,525
- Land	13,997	13,074	15,375	15,927	18,512
- FAA	500	500	500	500	500
Fuel Flowage Fee	4,742	3,892	2,903	3,049	3,556
Utility reimbursement	1,410	1,361	978	800	994
Sale of capital assets	3,339	-	-	-	-
Other	725	4,649	-	1,443	6,015
Federal CARES Act grant	-	-	30,000	-	13,000
TOTAL REVENUE	177,374	181,957	210,374	178,108	176,102
EXPENDITURES					
Operating & Maintenance					
Manager Salary	28,740	27,769	28,177	29,420	30,754
Fringe Benefits	33,563	32,039	32,777	35,189	31,082
Road Comm. Labor & Equipment	8,986	14,274	12,443	14,530	10,693
Heat	1,474	1,014	717	996	1,135
Electricity	3,821	7,561	6,665	6,820	7,302
Telephone & Internet	3,690	3,999	2,924	2,409	3,104
Maintenance & Supplies	19,265	12,346	12,385	10,898	17,842
Runway Lights	-	4,537	2,946	2,878	2,843
Contracted Snow Removal	17,985	19,178	12,649	18,990	17,260
Contracted Brush Spray	-	3,587	572	3,900	-
Insurance	7,515	7,597	8,278	9,020	8,931
AWOS Maintenance contract	2,365	2,111	2,721	4,362	3,837
Administrative	7,426	6,056	5,698	9,064	5,006
Total Operating & Maintenance	134,830	142,068	128,952	148,476	139,789
Improvements & Equipment					
Crack Sealing	8,858	2,269	906	3,483	-
Computer equipment	-	2,124	18,258	-	-
Site Improvements	35,029	-	-	22,087	4,034
Lawn mower	3,150	-	-	-	-
Runway lighting	872	-	-	-	-
Runway improvements	-	4,605	6,620	21,074	-
Total Improvements & Equipment	47,909	8,998	25,784	46,644	4,034
TOTAL EXPENDITURES	182,739	151,066	154,736	195,120	143,823
NET CHANGE IN FUND BALANCE	\$ (5,365)	\$ 30,891	\$ 55,638	\$ (17,012)	\$ 32,279

HURON COUNTY



PARKS

HURON COUNTY PARKS

Highlights-Fiscal 2022

CURRENT OVERVIEW

The Huron County Parks saw another increase in *net camping fee* revenue during 2022, while grant revenues also increased from 2021.

Operating expenditures went up significantly during 2022 increasing by \$319,000, while *other* expenditures saw an increase of \$783,000. With the exception of one line item, all of the line items under the *operating* expenditures experienced increases in comparison to 2021. These increases are a result of increased occupancy rates as well as the effect of inflation.

Major capital improvement projects in 2022, included continuing work at Stafford Park to improve the electrical system and drainage within the camping area, repairs to the historical chimney at Stafford Park, bathroom renovations at Oak Beach Park, and a DNR grant funded project at Lighthouse Park.

The results of the increased revenue and increased costs resulted in a \$134,059 loss in 2022 and a decrease in the fund balance to \$1,563,030 on December 31. This deficit will be partially offset by additional grant funds received in 2023, and the remaining amount will be absorbed by the fund balance. Maintaining an adequate level of Parks' fund balance is necessary to support normal operational purposes and also to provide sufficient capital for larger improvement projects. In addition, the Board committed \$400,000 of the December 31 fund balance for future capital improvements if future revenues were insufficient to pay for capital improvements. *Committed* means that the Board has formally set aside this portion of the fund balance for a specific purpose. Commitments are made by and can only be rescinded by resolution of the Board.

OUTLOOK

Early indications in 2023 show that the revenue continues to remain higher. The 2023 budget as adopted includes a projected deficit of \$190,750. If actual results follow the budget projection, the resulting fund balance would still allow the Parks to have funds to pursue additional capital improvement projects.

Huron County Parks
Balance Sheet
2018 - 2022

	2018	2019	2020	2021	2022
ASSETS:					
Cash and Investments	\$ 1,922,723	\$ 2,228,983	\$ 2,523,678	\$ 3,062,397	\$ 3,300,393
Accounts Receivable	7,874	9,344	7,019	9,994	12,130
Inventory	11,648	5,977	7,772	13,509	14,586
Total	\$ 1,942,245	\$ 2,244,304	\$ 2,538,469	\$ 3,085,900	\$ 3,327,109
LIABILITIES:					
Accounts Payable	\$ 504,236	\$ 630,468	\$ 606,595	\$ 513,512	\$ 788,282
Unearned Revenue	504,760	582,679	756,896	875,299	975,797
FUND BALANCE					
Nonspendable	11,648	5,977	7,772	13,509	14,586
Committed for capital improvements	400,000	400,000	400,000	400,000	400,000
Assigned	521,601	625,180	767,206	1,283,580	1,148,444
Total Fund Balance	933,249	1,031,157	1,174,978	1,697,089	1,563,030
Total	\$ 1,942,245	\$ 2,244,304	\$ 2,538,469	\$ 3,085,900	\$ 3,327,109

**Huron County Parks
Comparative Revenue and Expenditures
2018 - 2022**

REVENUE	2018	2019	2020	2021	2022
Use and admission fees	\$ 1,643,665	\$ 1,720,662	\$ 2,041,707	\$ 2,379,036	\$ 2,435,421
Credit card fees and refunds	(58,348)	(54,973)	(309,482)	(101,357)	(116,161)
Net camping fees	1,585,317	1,665,689	1,732,225	2,277,679	2,319,260
State grants	-	-	-	-	75,508
Other revenues	52,051	30,667	34,693	44,261	44,020
TOTAL REVENUE	1,637,368	1,696,356	1,766,918	2,321,940	2,438,788
EXPENDITURES					
Operating & Maintenance:					
Wages - managers	63,363	63,355	48,515	85,203	112,200
Wages - seasonal labor	195,126	197,993	154,381	187,919	211,629
Repairs and maintenance	315,376	310,921	269,020	320,233	574,106
Garbage collection	9,790	10,867	8,279	9,054	12,369
Electricity	109,187	137,081	139,694	174,127	180,838
Sewer and water	117,786	117,253	113,352	118,001	119,472
Telephone	6,740	6,832	13,139	7,402	7,884
Heat	2,893	2,631	2,640	2,296	5,866
Property insurance	12,945	12,540	12,865	13,230	14,224
Internet and cable TV	10,385	11,509	9,748	21,709	19,574
Total operating & maintenance	843,591	870,982	771,633	939,174	1,258,162
Other expenses:					
Administrative wages	7,943	10,289	8,408	10,293	12,861
Unemployment	21,309	33,635	39,109	-	9,613
Marketing and advertising	10,443	15,455	4,181	3,163	4,745
Reservation system	77,638	82,741	89,836	115,286	97,509
Firewood processing	-	13,464	30,947	52,119	46,432
Professional services	297	-	-	-	10,617
Legal expense	3,009	1,810	3,389	2,020	2,140
Fringe benefits	146,031	178,807	165,543	205,780	267,051
Liability insurance	3,424	(1,852)	2,024	(15,331)	3,185
Administrative charges	50,165	65,933	70,072	94,613	80,249
Park improvements	76,645	320,988	427,159	392,712	749,840
Equipment purchases	6,300	6,196	10,796	-	30,443
TOTAL EXPENDITURES	1,246,795	1,598,448	1,623,097	1,799,829	2,572,847
NET CHANGE IN FUND BALANCE	\$ 390,573	\$ 97,908	\$ 143,821	\$ 522,111	\$ (134,059)