



106th ANNUAL REPORT

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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CHRIS JAHN
PORT HOPE

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Honorable Board of County Commissioners
County of Huron
County Building, Room 305
Bad Axe, MI 48413

Commissioners,

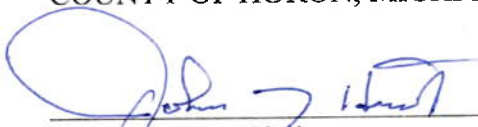
Your Board of County Road Commissioners, in compliance with the provisions of P.A. 283 of 1909, as amended, take great pleasure in submitting to your body and the people of Huron County our 106th Annual Report for the fiscal year ending December 31, 2023.

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

HIGHLIGHTS

The Huron County Road Commission's fund balance increased by \$1,281,761 in 2023, ending the year at \$17,148,359.

- Revenue = \$27,069,839
- Expenditures = \$25,788,078
- Change in fund balance = \$1,281,761

Roads

The fifth year of a 5 year, 1 mill Primary Road countywide millage produced \$2,213,000 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 29.5 miles of county primary roads and prepare other roads for paving in the upcoming years as follows:

	<u>Primary</u>
Asphalt resurfaced	22.1 miles
Chip seal resurfaced	7.4 miles
Culverts installed	4
Bridges replaced	1
Roads	\$ 4,040,029
Bridges	\$ 2,964,737
Total cost	\$ 7,004,766
Paid for by:	
Primary millage	\$ 2,213,773
Federal grants	\$ 3,486,654
MTF distributions	\$ 1,304,339
Total cost	\$ 7,004,766

The total local road construction program was \$8,144,673 with \$7,695,384 from the Townships, and \$365,776 from Road Commission matching contributions. The Township construction level was approximately \$967,000 more than 2022.

	<u>Local</u>
Roads	\$ 8,124,622
Bridges/Other	\$ 20,051
Total cost	\$ 8,144,673
Paid for by:	
MTF distributions	\$ 409,627
Township funds	\$ 7,695,384
Other contributions	\$ 39,662
Total	\$ 8,144,673

HIGHLIGHTS (continued)

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 2023, MTF revenue increased by \$467,000 when compared to 2022 levels.

Bridges

Infrastructure improvements also include repair or rehabilitation of primary and local road bridges (structures with a 20 foot or greater span).

There are 2 structures being designed for construction in 2024 and 2025. 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.

Capital Outlay

During 2023, the Road Commission purchased many items of mostly used equipment. These items are purchased at a much lower cost than if they were new. Two new truck chassis were purchased during 2023. This will be equipped with the necessary accessories and put into service in 2024.

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 98% to 102% as of the most recent actuarial report.

The 2024 Budget

As adopted, the 2024 budget includes a revenue projection of \$21.3 million and expenditures of \$21 million, which results in a surplus of \$334,000 that will be added to the available fund balance.

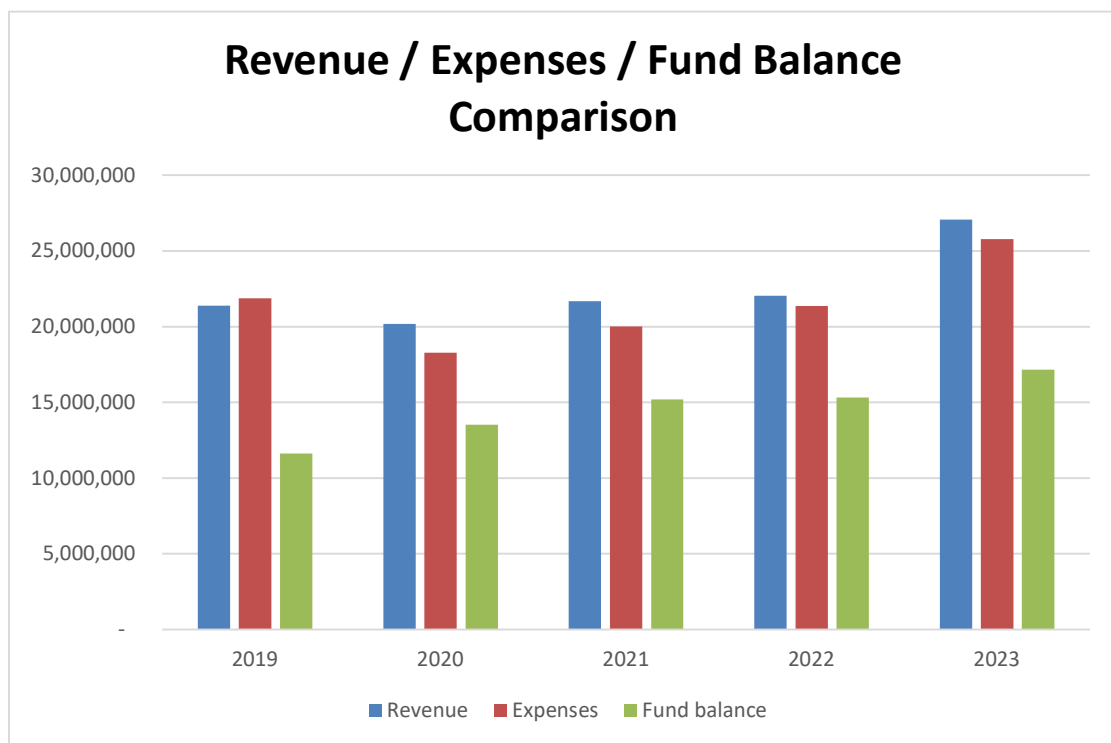
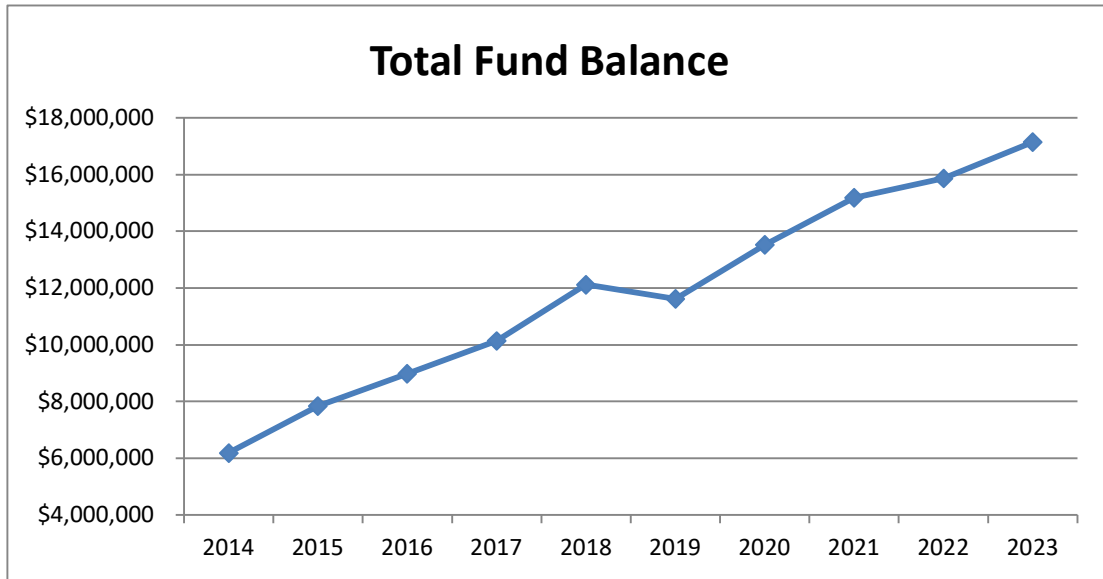
Revenue from MTF was projected to be \$9.8 million in the adopted budget. Local road projects scheduled by townships were projected to be \$7 million for 2024.

The 2024 fiscal year includes \$2.2 million budgeted for capital outlay. This includes \$1 million for the scheduled construction of a new salt facility in Bad Axe, which was started in 2023 and \$550,000 for 2 additional truck chassis and accessories.

**Huron County Road Commission
Balance Sheet
2019-2023**

	2019		2020		2021		2022		2023					
ASSETS:														
Cash and Investments	\$	8,631,517		\$	10,725,262		\$	12,540,333		\$	14,380,735			
Accounts Receivable:														
State		1,467,105			1,489,033			1,784,842			1,871,035			
Townships		600,802			156,922			90,138			182,836			
Other		<u>927,532</u>	2,995,439		<u>861,118</u>	2,507,073		<u>1,026,703</u>	2,901,683		<u>1,098,362</u>	3,152,233		
											<u>957,624</u>	3,000,934		
Inventory:														
Equipment Parts		454,639			406,693			416,618			509,092	504,964		
Road Material		<u>1,108,768</u>	1,563,407		<u>1,755,825</u>	2,162,518		<u>1,387,349</u>	1,803,967		<u>1,683,101</u>	2,192,193		
											<u>1,322,267</u>	1,827,231		
Prepaid /Deferred Expense		<u>3,718</u>			<u>3,725</u>			<u>3,699</u>			<u>3,649</u>	4,500		
TOTAL		<u>\$ 13,194,081</u>			<u>\$ 15,398,578</u>			<u>\$ 17,249,682</u>			<u>\$ 18,274,894</u>	<u>\$ 19,213,400</u>		
LIABILITIES:														
Accounts Payable	\$	439,110		\$	917,459		\$	1,042,741		\$	1,449,335	\$	1,017,180	
Escrow		507,452			585,852			585,852			584,602		608,827	
Unavailable Revenue		238,500			-			-			-		-	
Advances		<u>383,412</u>	1,568,474		<u>364,494</u>	1,867,805		<u>440,501</u>	2,069,094		<u>374,359</u>	2,408,296	<u>439,034</u>	2,065,041
FUND BALANCE:														
Nonspendable		1,567,125			2,166,243			1,807,666			2,195,842		1,831,731	
Unassigned		<u>10,058,482</u>	11,625,607		<u>11,364,530</u>	13,530,773		<u>13,372,922</u>	15,180,588		<u>13,670,756</u>	15,866,598	<u>15,316,628</u>	17,148,359
TOTAL		<u>\$ 13,194,081</u>			<u>\$ 15,398,578</u>			<u>\$ 17,249,682</u>			<u>\$ 18,274,894</u>		<u>\$ 19,213,400</u>	
FIXED ASSETS														
Equipment & Buildings	\$	14,452,611		\$	15,261,740		\$	15,316,230		\$	16,329,278		\$	17,858,189
Depreciation		(10,771,617)			(11,362,450)			(11,986,616)			(12,317,324)			(12,953,349)
Roads & Bridges		167,423,088			172,085,519			179,201,642			185,970,848			193,398,186
Depreciation		<u>(64,564,420)</u>			<u>(68,166,977)</u>			<u>(72,437,972)</u>			<u>(76,427,416)</u>			<u>(78,085,453)</u>
NET FIXED ASSETS		<u>\$ 106,539,662</u>			<u>\$ 107,817,832</u>			<u>\$ 110,093,284</u>			<u>\$ 113,555,386</u>			<u>\$ 120,217,573</u>
LONG TERM DEBTS														
MTF Notes Payable	\$	350,000		\$	300,000		\$	250,000		\$	200,000		\$	150,000
Installment Purchases		-			274,439			111,560			-			-
TOTAL		<u>\$ 350,000</u>			<u>\$ 574,439</u>			<u>\$ 361,560</u>			<u>\$ 200,000</u>			<u>\$ 150,000</u>

Huron County Road Commission



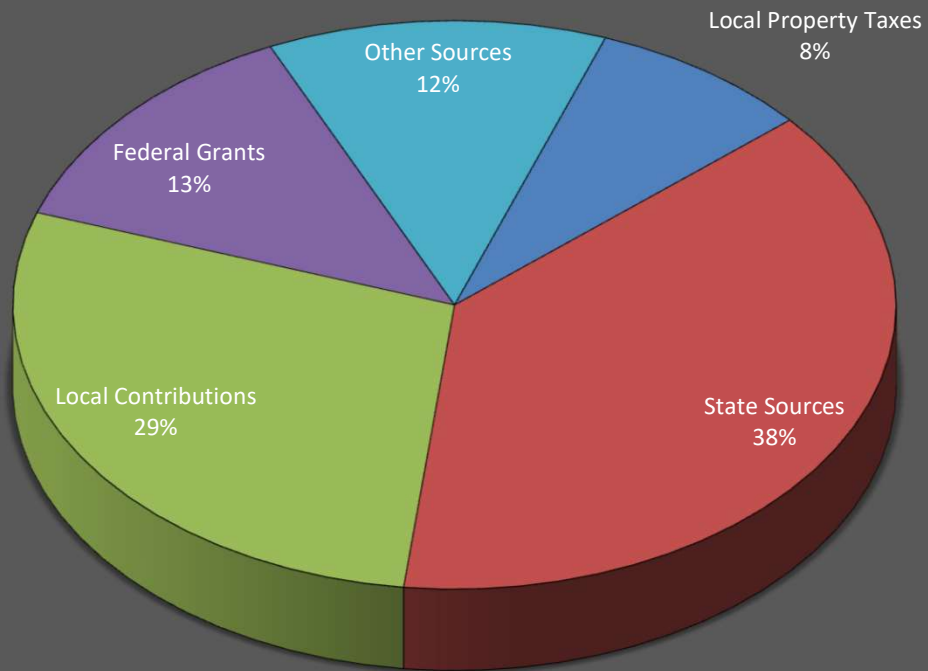
Huron County Road Commission
Revenue and Expenditures
2019 - 2023

REVENUE	2019	2020	2021	2022	2023
Countywide Millage	\$ 2,197,531	\$ 2,192,000	\$ 2,196,396	\$ 2,208,045	\$ 2,213,773
Michigan Transportation Fund	8,149,765	8,168,003	9,138,781	9,348,767	9,815,773
Michigan - Other Special Funds	142,947	481,000	-	-	499,178
*Federal Grants					3,486,654
Township Contributions	8,103,562	5,271,287	6,699,826	6,841,482	7,695,384
Other Contributions	875,484	249,053	483,918	457,101	630,389
State Maintenance Revenue	1,572,694	3,126,219	2,980,139	2,572,559	2,100,562
Interest and Rental Income	157,733	101,590	48,570	113,495	444,858
Other	169,444	255,677	129,841	498,348	183,268
Proceeds from Borrowing	-	328,455	-	-	-
TOTAL REVENUE	21,369,160	20,173,284	21,677,471	22,039,797	27,069,839
EXPENDITURES					
Primary Road Preservation	4,986,132	1,969,128	3,515,838	3,224,005	3,697,921
Primary Bridge Preservation	49,598	34,904	73,515	58,903	2,964,737
Primary Road Maintenance	2,008,640	1,861,690	2,181,845	2,361,022	2,281,826
Primary Bridge Maintenance	229,455	121,041	143,979	315,751	159,340
Local Road Preservation	8,710,131	5,786,760	7,297,072	7,170,899	8,124,622
Local Bridge/Other Preservation	34,893	674,655	5,530	6,369	20,051
Local Road Maintenance	2,380,744	2,400,168	2,360,004	2,567,968	2,728,468
Local Bridge Maintenance	248,490	79,066	109,732	140,377	231,415
Other Maintenance	308,408	695,327	197,155	475,659	577,173
State Maintenance Expense	1,525,763	2,946,139	2,777,346	2,376,902	1,922,477
Equipment Expense-Net	744,535	752,118	1,121,650	1,105,830	1,126,793
Administrative-Net	736,420	616,066	590,175	701,294	797,745
Capital Outlay - Net	(160,463)	218,296	(569,696)	682,509	1,102,885
Debt Service	55,625	112,760	223,511	166,299	52,625
TOTAL EXPENDITURES	21,858,371	18,268,118	20,027,656	21,353,787	25,788,078
Change in Fund Balance	\$ (489,211)	\$ 1,905,166	\$ 1,649,815	\$ 686,010	\$ 1,281,761

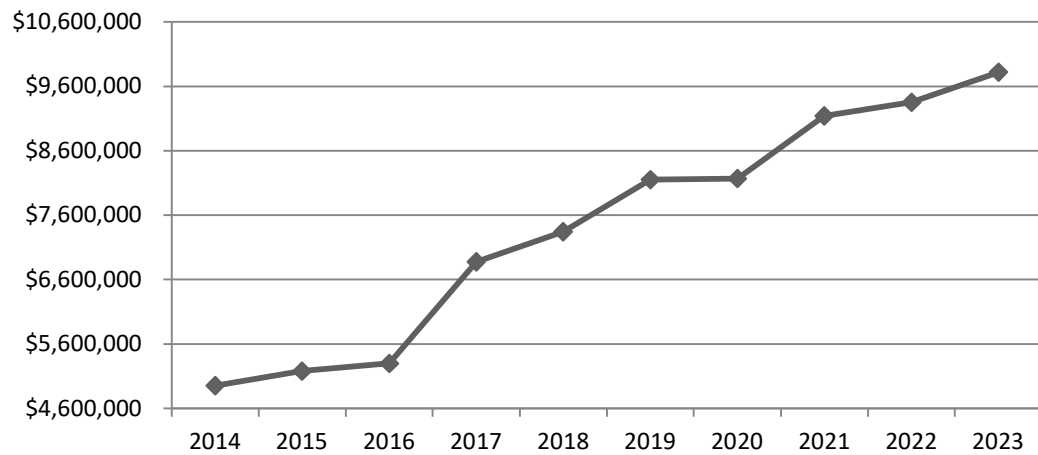
*Added in 2023

Huron County Road Commission

2023 Revenue Sources

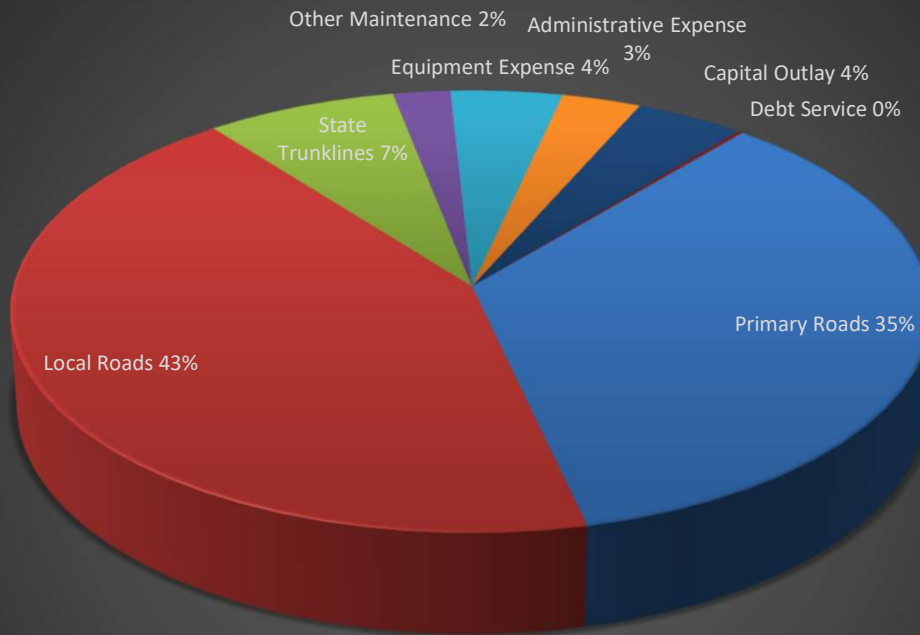


Michigan Transportation Fund Revenue



Huron County Road Commission

2023 Expenditures



Huron County Road Commission 2023 Primary Road Program

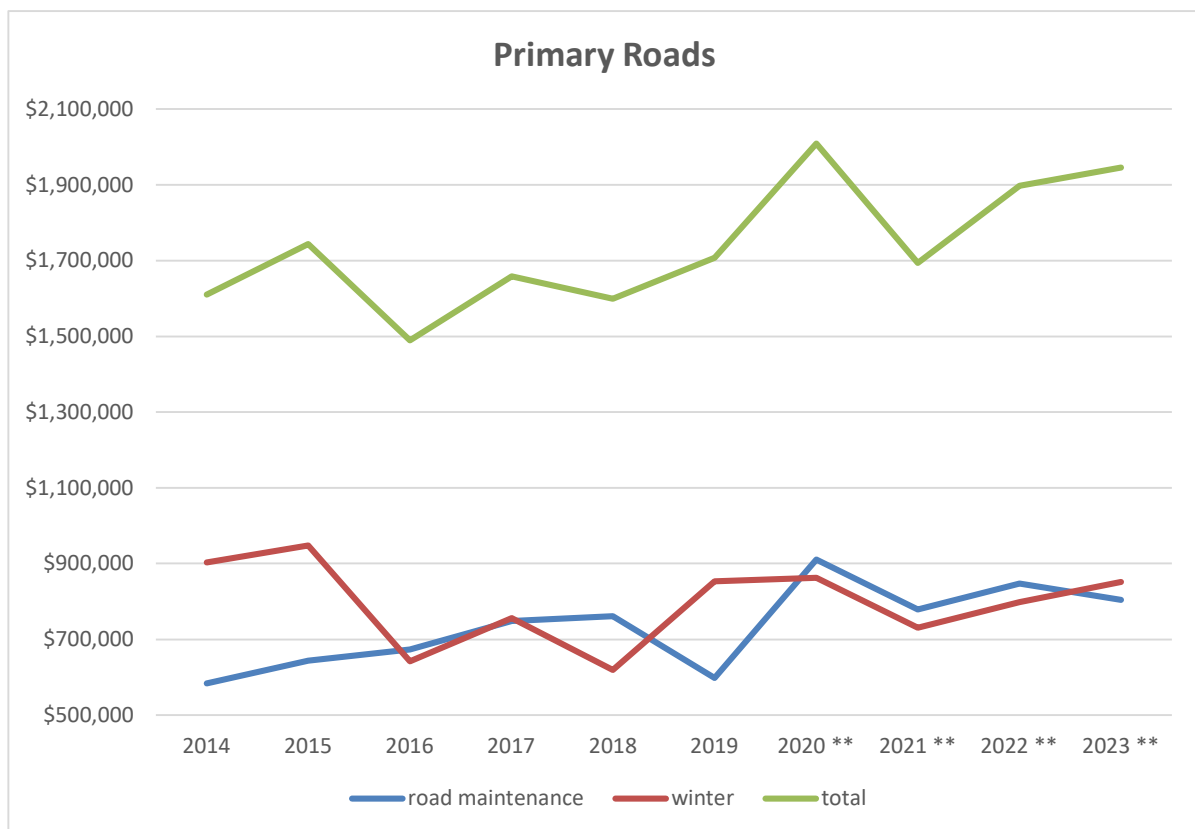
<u>Road</u>	<u>Limits</u>	<u>Type of Work</u>	<u>Miles</u>	<u>Amount</u>
Learman / Carpenter	M-53 to M-142	Paving	4.4	658,367
Ruth	North of Atwater Rd to M-142	Paving	7.2	1,184,895
Bay Street	VFW to M-25	Paving	1.0	147,599
Bay Port	Huron Line to Canboro	Paving	5.0	173,853
Bay Port	Canboro to Kilmanagh	Paving	1.0	55,815
Bay Port	Henne to M142	Paving	1.5	144,258
Bay Port	Geiger to M142	Paving	2.0	946,322
Crescent Beach	West Limits to M-25	Drainage structures		130,695
Huron City	Stoddard Rd to M25	Drainage structures		12,664
Helena	Parisville to Ruth	Drainage structures		241,903
Miscellaneous				1,551
Huron City	Stoddard Rd to M-25	Chip Seal	1.8	107,360
Pte. Au Barques	Port Austin EVL to M-25	Chip Seal	5.6	234,748
Total			<u>29.50</u>	<u>\$ 4,040,029</u>

Huron County Road Commission

Primary Road Maintenance

	<u>Road **</u> <u>Maintenance</u>	<u>Winter</u> <u>Maintenance</u>	<u>Traffic</u> <u>Control</u>	<u>Total</u>	<u>Cost</u> <u>Per/mile</u>
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
2023 **	\$994,415	\$720,701	\$224,601	\$1,939,717	\$5,634

** Excludes chip seal costs.

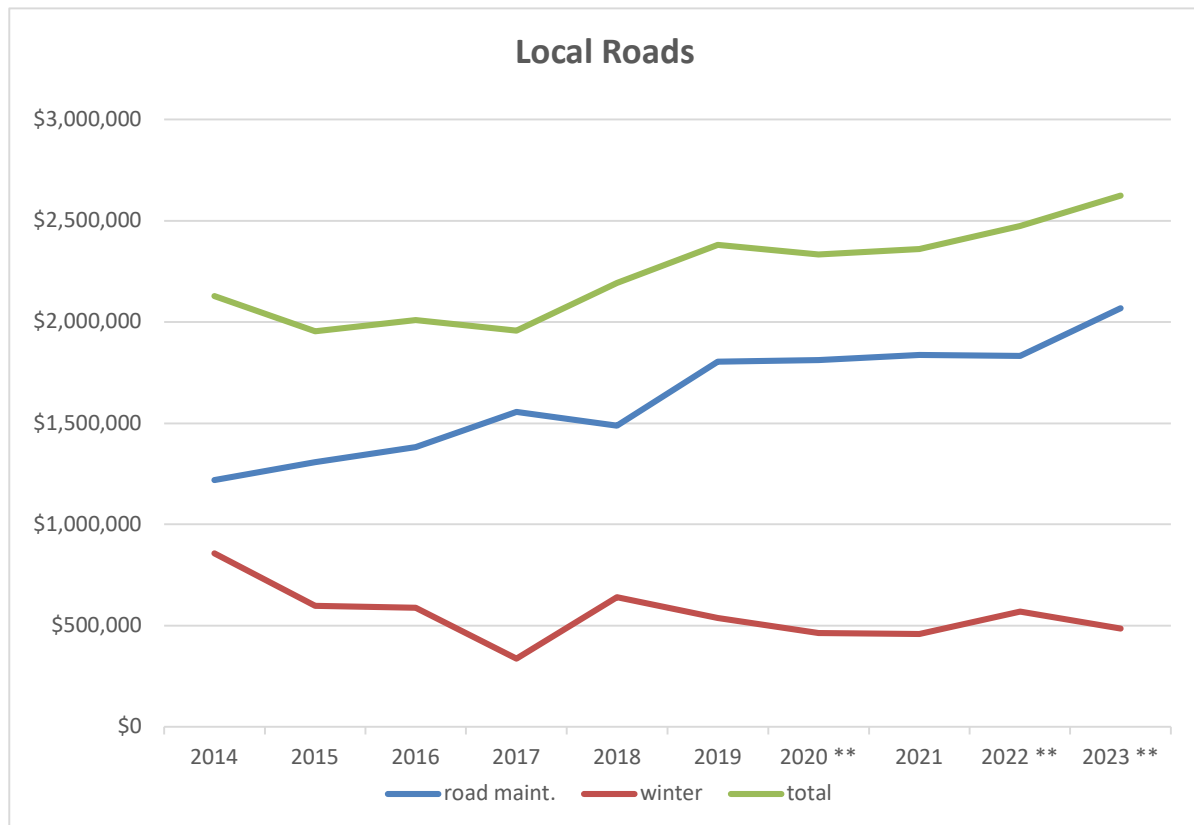


Huron County Road Commission

Local Road Maintenance

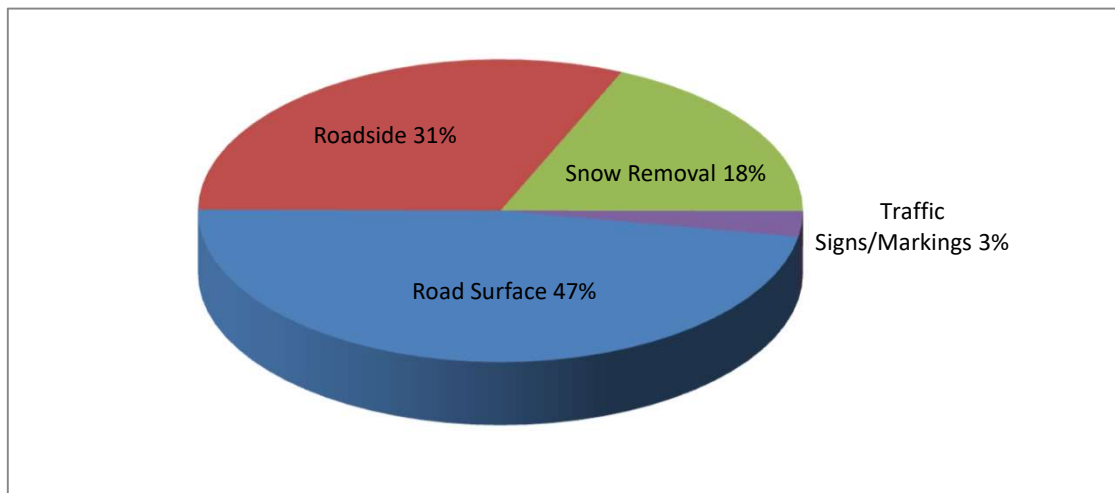
	<u>Road ** Maintenance</u>	<u>Winter Maintenance</u>	<u>Traffic Control</u>	<u>Total</u>	<u>Cost Per/mile</u>
2014	\$1,219,519	\$857,407	\$51,356	\$2,128,282	\$1,663
2015	\$1,307,145	\$598,099	\$48,577	\$1,953,821	\$1,527
2016	\$1,381,206	\$587,765	\$40,332	\$2,009,303	\$1,570
2017	\$1,554,963	\$337,379	\$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
2023 **	\$2,067,151	\$485,072	\$71,522	\$2,623,745	\$2,050

** Excludes chip seal costs.



**Huron County Road Commission
Local Road Maintenance By Township
2023**

	Mileage	Roadway Maintenance	Roadside Maintenance	Snow Removal	Traffic Signs/ Pavement Markings	Total
Bingham	44.86	\$ 42,684	\$ 26,662	\$ 13,425	\$ 1,646	\$ 84,418
Bloomfield	60.70	\$ 50,308	\$ 39,503	\$ 21,299	\$ 2,590	\$ 113,700
Brookfield	61.88	\$ 56,243	\$ 52,953	\$ 22,885	\$ 3,129	\$ 135,210
Caseville	11.63	\$ 7,002	\$ 8,740	\$ 12,392	\$ 2,172	\$ 30,305
Chandler	51.89	\$ 40,773	\$ 39,706	\$ 17,448	\$ 3,149	\$ 101,076
Colfax	58.31	\$ 70,128	\$ 54,632	\$ 26,508	\$ 4,099	\$ 155,368
Dwight	47.08	\$ 59,624	\$ 21,839	\$ 16,024	\$ 1,793	\$ 99,279
Fair Haven	21.84	\$ 10,320	\$ 26,468	\$ 17,934	\$ 4,240	\$ 58,962
Gore	10.68	\$ 9,363	\$ 8,895	\$ 4,644	\$ 712	\$ 23,613
Grant	59.05	\$ 61,689	\$ 40,100	\$ 21,244	\$ 2,094	\$ 125,127
Hume	42.64	\$ 34,116	\$ 43,041	\$ 13,844	\$ 3,239	\$ 94,241
Huron	48.64	\$ 60,001	\$ 41,909	\$ 23,564	\$ 4,424	\$ 129,898
Lake	30.83	\$ 23,404	\$ 23,531	\$ 11,059	\$ 3,201	\$ 61,195
Lincoln	59.08	\$ 80,684	\$ 34,071	\$ 17,362	\$ 2,597	\$ 134,715
McKinley	25.75	\$ 11,725	\$ 17,174	\$ 12,388	\$ 2,067	\$ 43,353
Meade	58.85	\$ 80,405	\$ 23,266	\$ 14,855	\$ 1,326	\$ 119,852
Oliver	61.96	\$ 20,012	\$ 32,747	\$ 20,145	\$ 3,277	\$ 76,182
Paris	47.32	\$ 62,846	\$ 20,107	\$ 12,677	\$ 1,642	\$ 97,272
Pt. Austin	20.94	\$ 20,089	\$ 14,435	\$ 6,403	\$ 1,158	\$ 42,085
Rubicon	38.81	\$ 29,127	\$ 30,316	\$ 12,800	\$ 1,156	\$ 73,399
Sand Beach	51.43	\$ 43,389	\$ 39,450	\$ 21,657	\$ 3,083	\$ 107,580
Sebewaing	55.54	\$ 50,282	\$ 32,958	\$ 26,799	\$ 4,271	\$ 114,310
Sheridan	52.28	\$ 53,457	\$ 23,790	\$ 16,479	\$ 1,711	\$ 95,437
Sherman	76.32	\$ 56,559	\$ 42,882	\$ 27,764	\$ 5,401	\$ 132,606
Sigel	50.61	\$ 48,881	\$ 23,792	\$ 21,800	\$ 1,850	\$ 96,322
Verona	54.74	\$ 63,454	\$ 32,244	\$ 23,646	\$ 3,411	\$ 122,756
Winsor	51.06	\$ 21,396	\$ 30,275	\$ 22,623	\$ 2,082	\$ 76,376
General supervision		\$ 73,706		\$ 5,406		\$ 79,112
Total	1,254.72	\$ 1,241,665	\$ 825,486	\$ 485,072	\$ 71,522	\$ 2,623,745



**Huron County Road Commission
Township Contributions
2023**

Township	Cash Contributions	Brush Match	HCRC Cost Share	Other Contributions	Due on Agreement	Total Construction
Bingham	228,275.17	1,430.00	13,700.00	-	(16,215.96)	227,189.21
Bloomfield	416,532.19	1,935.00	16,668.00	-	495.00	435,630.19
Brookfield	169,833.22	1,713.94	19,042.00	-	-	190,589.16
Caseville	115,511.33	249.56	3,969.00	-	-	119,729.89
Chandler	1,129,017.32	2,665.00	14,831.00	-	4,391.91	1,150,905.23
Cofax	453,597.00	1,859.00	16,240.00	3,500.00	67,996.49	543,192.49
Dwight	286,181.62	948.16	14,045.00	-	-	301,174.78
Fairhaven	128,784.24	597.25	13,468.00	-	2,406.25	145,255.74
Gore	43,345.96	340.00	5,146.00	-	-	48,831.96
Grant	140,861.93	1,882.00	17,379.00	-	10,244.69	170,367.62
Hume	134,216.81	1,106.74	12,173.00	-	-	147,496.55
Huron	376,903.55	1,551.00	14,242.00	-	-	392,696.55
Lake	20,933.41	983.00	-	-	-	21,916.41
Lincoln	180,000.00	1,883.00	15,728.00	-	34,652.17	232,263.17
Mckinley	95,893.41	821.00	7,836.00	-	47,650.78	152,201.19
Meade	138,496.16	1,876.00	14,955.00	-	(14,572.41)	140,754.75
Oliver	443,427.81	1,975.00	16,980.00	-	790.45	463,173.26
Paris	72,503.67	1,509.00	14,391.00	-	-	88,403.67
Port Austin	172,038.74	668.00	11,302.00	36,161.79	65.99	220,236.52
Rubicon	234,635.44	1,237.00	9,983.00	-	74.00	245,929.44
Sand Beach	233,107.58	1,148.23	14,676.00	-	12,477.09	261,408.90
Sebewaing	556,727.82	987.94	16,320.00	-	(5,244.28)	568,791.48
Sheridan	137,625.00	1,667.00	14,694.00	-	(11,272.90)	142,713.11
Sherman	369,637.60	2,241.05	20,949.00	-	-	392,827.65
Sigel	516,949.76	1,146.10	15,303.00	-	1,126.80	534,525.66
Verona	191,864.06	1,745.00	15,622.00	-	(5,129.46)	204,101.60
Winsor	576,970.61	1,628.00	16,134.00	-	1,576.23	596,308.84
Total	<u>\$ 7,563,871.41</u>	<u>\$ 37,792.97</u>	<u>\$ 365,776.00</u>	<u>\$ 39,661.79</u>	<u>\$ 131,512.84</u>	<u>\$ 8,138,615.01</u>

Huron County Road Commission 2023 Primary Road Structures

Road	Crossing	Section #	Township	Type Of Work	Cost
Caseville	Pigeon River	26-27	McKinley	New structure	\$ 2,937,997
Stoddard	Willow Creek			Preliminary Engineering	\$ 26,740
Total					<u><u>\$ 2,964,737</u></u>

2023 Local Road Structures

Road	Crossing	Section #	Township	Type Of Work	Cost
Notter	Pigeon River	23-24	Winsor	Preliminary engineering	\$ 12,047
McMillan	Rail Road Track Crossing				\$ 8,004
Total					<u><u>\$ 20,051</u></u>

**Huron County Road Commission
Capital Outlay
2023**

ROAD EQUIPMENT

Military surplus truck A-106	\$ 31,272
Used MDOT truck A-120	2,716
2022 Western Star Chasis A-121	132,827
2024 Western Star Chasis A-122	230,870
2024 Western Star Chasis A-123	222,556
Used IH single axle A-79	1,605
2004 IH tandem dump A-97	3,829
2004 IH tandem dump A-98	8,049
2019 Ram pickup B-1	34,581
2015 Ford Pickup B-4	22,710
2015 Ford F-150 pickup B-102	12,863
2015 Ford F-150 B-103	12,150
2015 GMC B-104	2,634
2015 Chevy 1500 pickup B-106	1,877
2015 chevy 2500 HD pickup B-14	8,359
2015 GMC pickup B-16	9,804
2011 Chevy pickup B-17	1,840
Pickup B-37	13,990
Ford pickup B-39	13,823
Used Chevy 2500 pickup B-66	9,554
Used Chevy 2500 pickup B-87	5,994
Self propelled broom B-95	6,204
2005 Bandit Chipper C-82	37,428
Tailgate cross conveyor H-12	11,406
One-way plow P-42	5,649
JD 672G Scarifier R-74	1,600
Ripper R-76	2,060
9 inch tailgate spreader S-9	8,424
Bad Axe pipe trailer T-7	7,208
Trailer T-8	6,415
Bemis arrow board trailer T-30	258
Retro-fit wing for G-76 W-76	1,743
Packer/roller for G-75	8,535
V12 Prewet system for A12	4,630
V17 Prewet system for A17	88
V24 Prewet system for A24	2,896
Envirosight camera X-4	11,162
Total Road Equipment	899,610

OTHER CAPITAL OUTLAY

Shop equipment	117,250
Engineering equipment	4,957
Office furniture and equipment	1,085
Wetland mitigation credits	210,000
Total Other	333,292
BUILDINGS and LAND	
Bad Axe salt shed	551,808
Future shop building design	170,698
Total Buildings and Land	722,506
Total Capital Outlay	\$ 1,955,408



ANNUAL REPORT 2023

Huron County Parks

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Parks saw an increase in net camping fee revenue during 2023, while other revenues also increased from 2022.

Operating expenditures went up significantly during 2023 increasing by \$149,000, while other expenditures saw an increase of \$91,000. These increases are a result of increased occupancy rates as well as the effect of inflation.

Major capital improvement projects in 2023, included work at Lighthouse Park and Caseville Park to reconfigure the camping area, electrical upgrades at Oak Beach Park, and upgrades to south entrance and Beach Road at Caseville Park.

The results of the increased revenue and increased costs resulted in a \$66,628 loss in 2023 and a decrease in the net position / fund balance to \$1,610,595 on December 31. 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.

OUTLOOK

Early indications in 2024 show that the revenue continues to remain higher. The 2024 budget as adopted includes a projected surplus of \$78,500. 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
2019-2023**

	2019	2020	2021	2022	2023
ASSETS:					
Cash and Investments	\$ 2,228,983	\$ 2,523,678	\$ 3,062,397	\$ 3,300,393	\$ 3,248,943
Accounts Receivable	9,344	7,019	9,994	126,323	56,430
Inventory	5,977	7,772	13,509	14,586	16,236
Total	\$ 2,244,304	\$ 2,538,469	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609
LIABILITIES:					
Accounts Payable	\$ 630,468	\$ 606,595	\$ 513,512	\$ 788,282	\$ 773,845
Unearned Revenue	582,679	756,896	875,299	975,797	937,169
NET POSITION					
Unrestricted net position / Fund balance	1,031,157	1,174,978	1,697,089	1,677,223	1,610,595
Total	\$ 2,244,304	\$ 2,538,469	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609
FIXED ASSETS:					
Land & improvements	\$ 1,883,576	\$ 1,984,961	\$ 2,056,949	\$ 2,362,538	\$ 2,383,808
Buildings	2,145,694	2,156,838	2,165,033	2,144,294	2,158,794
Campsite improvements & other	2,587,476	2,902,106	3,193,065	3,793,862	4,351,800
Equipment	394,747	392,545	377,800	384,601	394,260
Depreciation	(2,984,889)	(3,127,020)	(3,247,801)	(3,373,470)	(3,558,450)
NET FIXED ASSETS	\$ 4,026,604	\$ 4,309,430	\$ 4,545,046	\$ 5,311,825	\$ 5,730,212

Huron County Parks

Comparative Revenue and Expenditures

2019 - 2023

REVENUE	2019	2020	2021	2022	2023
Use and admission fees	\$ 1,720,662	\$ 2,041,707	\$ 2,379,036	\$ 2,435,421	\$ 2,608,806
Credit card fees and refunds	(54,973)	(309,482)	(101,357)	(116,161)	(115,544)
Net camping fees	1,665,689	1,732,225	2,277,679	2,319,260	2,493,262
State grants	-	-	-	189,701	7,080
Other revenues	30,667	34,693	44,261	44,020	63,084
TOTAL REVENUE	1,696,356	1,766,918	2,321,940	2,552,981	2,563,426

EXPENDITURES

Operating & Maintenance:

Wages - managers	63,355	48,515	85,203	112,200	125,027
Wages - seasonal labor	197,993	154,381	187,919	211,629	381,116
Repairs and maintenance	310,921	269,020	320,233	574,106	540,498
Garbage collection	10,867	8,279	9,054	12,369	13,804
Electricity	137,081	139,694	174,127	180,838	181,929
Sewer and water	117,253	113,352	118,001	119,472	114,656
Telephone	6,832	13,139	7,402	7,884	8,480
Heat	2,631	2,640	2,296	5,866	3,238
Property insurance	12,540	12,865	13,230	14,224	17,393
Internet and cable TV	11,509	9,748	21,709	19,574	21,083
Total operating & maintenance	870,982	771,633	939,174	1,258,162	1,407,224

Other expenses:

Administrative wages	10,289	8,408	10,293	12,861	12,517
Unemployment	33,635	39,109	-	9,613	34,116
Marketing and advertising	15,455	4,181	3,163	4,745	5,931
Reservation system	82,741	89,836	115,286	97,509	129,570
Firewood processing	13,464	30,947	52,119	46,432	27,626
Professional services	-	-	-	10,617	-
Legal expense	1,810	3,389	2,020	2,140	2,225
Fringe benefits	178,807	165,543	205,780	267,051	273,152
Liability insurance	(1,852)	2,024	(15,331)	3,185	-
Administrative charges	65,933	70,072	94,613	80,249	102,655
Park improvements	320,988	427,159	392,712	749,840	594,383
Equipment purchases	6,196	10,796	-	30,443	40,655

TOTAL EXPENDITURES	1,598,448	1,623,097	1,799,829	2,572,847	2,630,054
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NET CHANGE IN FUND BALANCE

\$ 97,908	\$ 143,821	\$ 522,111	\$ (19,866)	\$ (66,628)
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ANNUAL REPORT 2023

Huron County Memorial Airport

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Memorial Airport saw an overall increase in total revenue during 2023. The reason for the increase was mainly the State grant revenue received for \$193,911. Also, an increase in the Federal CARES Act grant, which amounted to \$32,000 for 2023.

Operating & maintenance expenditures increased during 2023 by \$12,000, and so did equipment and improvements expenditures by \$240,000. Specific items that changed from 2022 include increases in wages, fringe benefits, road commission labor and equipment, maintenance and supplies, insurance, and administrative. Decreases included contracted snow removal and the AWOS Maintenance Contract.

The five-year comparative revenues and expenditures page shows all sources and uses of money for 2023. 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 2023 there were major improvements or purchases used for tree easements in the amount of \$228,057. Total expenditures did exceed revenues by \$8,763, which decreased the fund balance to \$122,097 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 2024 this will remain the same at \$125,000. The 2024 budget projects an annual deficit of \$29,856 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

5-Year Balance Sheet –

	2019	2020	2021	2022	2023
ASSETS:					
Cash and Investments	\$ 114,766	\$ 172,965	\$ 164,397	\$ 176,289	\$ 97,739
Due from other units	3,673	-	727	623	102,157
Total	\$ 118,439	\$ 172,965	\$ 165,124	\$ 176,912	\$ 199,896
LIABILITIES:					
Accounts Payable	\$ 58,484	\$ 57,372	\$ 66,543	\$ 46,052	\$ 77,799
FUND BALANCE					
Assigned	59,955	115,593	98,581	130,860	122,097
Total	\$ 118,439	\$ 172,965	\$ 165,124	\$ 176,912	\$ 199,896

HURON COUNTY MEMORIAL AIRPORT

5-Year Comparative Revenue and Expenditures -

REVENUE	2019	2020	2021	2022	2023
County Appropriation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 125,000	\$ 125,000
Rental - Hangar	8,481	10,618	6,389	8,525	8,305
- Land	13,074	15,375	15,927	18,512	15,310
- FAA	500	500	500	500	500
Fuel Flowage Fee	3,892	2,903	3,049	3,556	3,257
Utility reimbursement	1,361	978	800	994	714
Sale of capital assets	-	-	-	-	-
Other	4,649	-	1,443	6,015	8,846
State Grants					193,911
Federal CARES Act grant	-	30,000	-	13,000	32,000
TOTAL REVENUE	181,957	210,374	178,108	176,102	387,843
EXPENDITURES					
Operating & Maintenance					
Manager Salary	27,769	28,177	29,420	30,754	32,306
Fringe Benefits	32,039	32,777	35,189	31,082	33,116
Road Comm. Labor & Equipment	14,274	12,443	14,530	10,693	20,307
Heat	1,014	717	996	1,135	1,419
Electricity	7,561	6,665	6,820	7,302	6,548
Telephone & Internet	3,999	2,924	2,409	3,104	3,737
Maintenance & Supplies	12,346	12,385	10,898	17,842	20,823
Runway Lights	4,537	2,946	2,878	2,843	2,785
Contracted Snow Removal	19,178	12,649	18,990	17,260	11,193
Contracted Brush Spray	3,587	572	3,900	-	-
Insurance	7,597	8,278	9,020	8,931	10,618
AWOS Maintenance contract	2,111	2,721	4,362	3,837	2,835
Administrative	6,056	5,698	9,064	5,006	6,648
Total Operating & Maintenance	142,068	128,952	148,476	139,789	152,335
Improvements & Equipment					
Crack Sealing	2,269	906	3,483	-	1,150
Computer equipment	2,124	18,258	-	-	-
Site Improvements	-		22,087	4,034	-
Hanger roof	-		-	-	15,064
Grant project - tree easements	-		-	-	228,057
Runway improvements	4,605	6,620	21,074	-	-
Total Improvements & Equipment	8,998	25,784	46,644	4,034	244,271
TOTAL EXPENDITURES	151,066	154,736	195,120	143,823	396,606
NET CHANGE IN FUND BALANCE	\$ 30,891	\$ 55,638	\$ (17,012)	\$ 32,279	\$ (8,763)