



107th ANNUAL REPORT

Huron County Road Commission

Board of County Road Commissioners of Huron County

ROAD COMMISSIONERS:

MICHAEL A. LEPAGE
PIGEON

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,

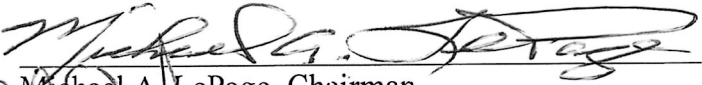
Your Board of County Road Commissioners, in compliance with the provisions of P.A. 283 of 1909, as amended, take great pleasure in submitting to your body and the people of Huron County our 107th Annual Report for the fiscal year ending December 31, 2024.

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.

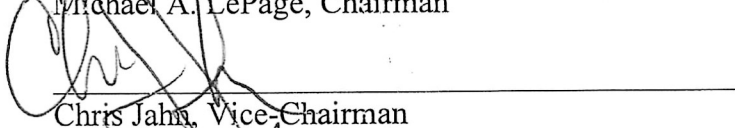
These accomplishments would not be possible without the dedication and skill of the Huron County Road Commission work force and the cooperation of the County Board of Commissioners, Township Boards and the County and State Agencies who assist the Road Commission.

Respectfully submitted,

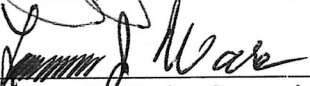
BOARD OF COUNTY ROAD COMMISSIONERS
COUNTY OF HURON, MICHIGAN



Michael A. LePage, Chairman



Chris Jahn, Vice-Chairman



Laurence J. Wade, Commissioner

HIGHLIGHTS

The Huron County Road Commission’s fund balance increased by \$2,059,081 in 2024, ending the year at \$19,207,440.

- Revenue = \$26,729,997
- Expenditures = \$24,670,916
- Change in fund balance = \$2,059,081

Roads

The first year of a 5 year, 1 mill Primary Road countywide millage produced \$2,255,000 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 26.2 miles of county primary roads and prepare other roads for paving in the upcoming years as follows:

	<u>Primary</u>
Asphalt resurfacedp	18 miles
Chip seal resurfaced	8.2 miles
Culverts installed	9
Bridges replaced	2
	<hr/>
Roads	\$ 3,872,641
Bridges	\$ 178,647
Total cost	\$ 4,051,288

Paid for by:	
Primary millage	\$ 2,255,603
Federal grants	\$ 1,210,576
MTF distributions	\$ 585,109
Total cost	\$ 4,051,288

The total local road construction program was \$9,128,162 with \$8,023,546 from the Townships, and \$369,182 from Road Commission matching contributions. The Township construction level was approximately \$265,000 more than 2023.

	<u>Local</u>
Roads	\$ 8,358,756
Bridges/Other	\$ 769,406
Total cost	\$ 9,128,162

Paid for by:	
MTF distributions	\$ 439,411
Township funds	\$ 8,023,546
Federal grants	\$ 655,019
Other contributions	\$ 7,186
Total	\$ 9,128,162

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 2024, MTF revenue increased by \$213,000 when compared to 2023 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 3 structures being designed for construction in 2025 and 2026. 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 2024, 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 2024. This will be equipped with the necessary accessories and put into service in 2025.

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 had to make significant voluntary contributions over actuarially determined amounts and as a result increased its funded percentage level to 102% as of the most recent actuarial report.

The 2025 Budget

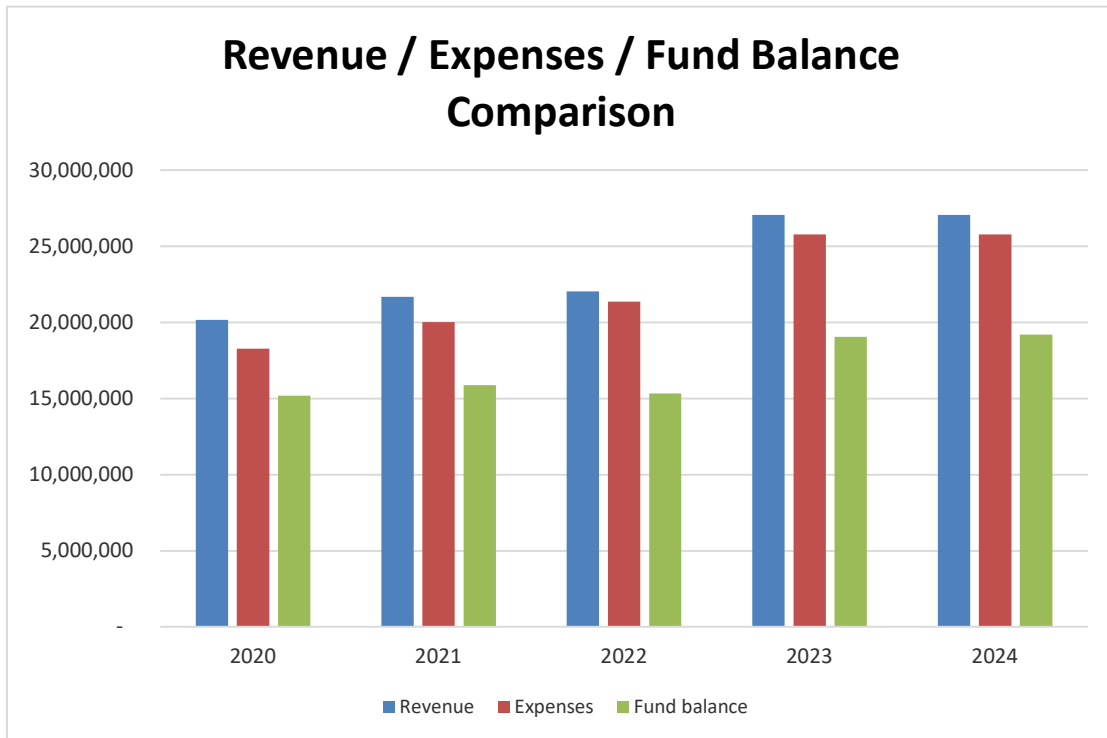
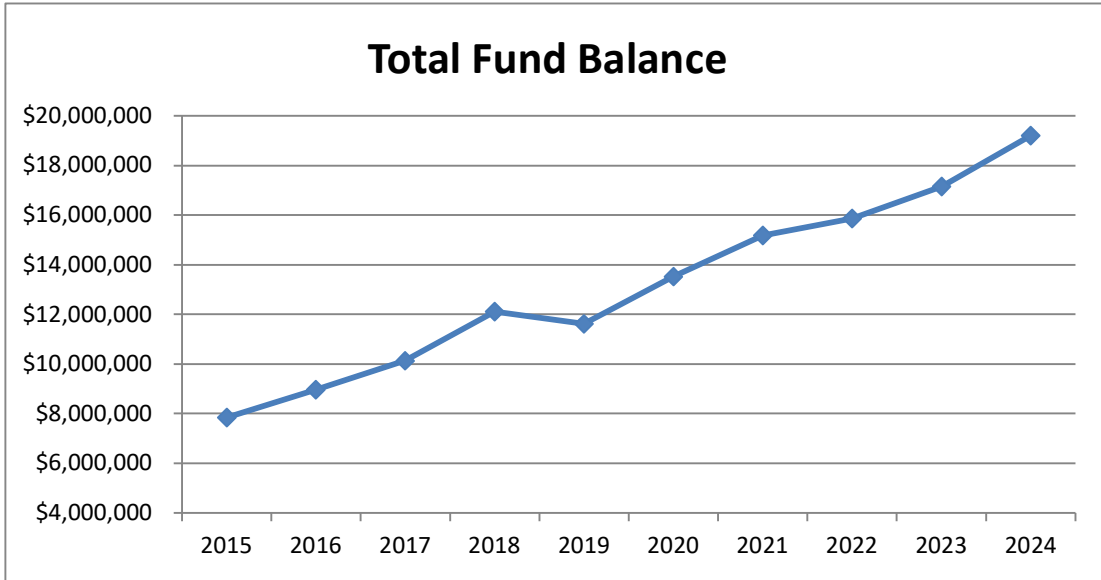
As adopted, the 2025 budget includes a revenue projection of \$23.825 million and expenditures of \$23.631 million, which results in a surplus of \$194,000 that will be added to the available fund balance.

Revenue from MTF was projected to be \$10 million in the adopted budget. Local road projects scheduled by townships were projected to be \$7.55 million for 2025.

**Huron County Road Commission
Balance Sheet
2020-2024**

	<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>		<u>2024</u>	
ASSETS:										
Cash and Investments	\$ 10,725,262		\$ 12,540,333		\$ 12,926,819		\$ 14,380,735		\$ 15,652,683	
Accounts Receivable:										
State	1,489,033		1,784,842		1,871,035		1,911,797		2,465,347	
Townships	156,922		90,138		182,836		131,513		71,241	
Other	<u>861,118</u>		<u>1,026,703</u>		<u>1,098,362</u>		<u>957,624</u>		<u>1,035,085</u>	
	2,507,073		2,901,683		3,152,233		3,000,934		3,571,673	
Inventory:										
Equipment Parts	406,693		416,618		509,092		504,964		448,345	
Road Material	<u>1,755,825</u>		<u>1,387,349</u>		<u>1,683,101</u>		<u>1,322,267</u>		<u>1,778,672</u>	
	2,162,518		1,803,967		2,192,193		1,827,231		2,227,017	
Prepaid /Deferred Expense	3,725		3,699		3,649		4,500		4,098	
TOTAL	<u>\$ 15,398,578</u>		<u>\$ 17,249,682</u>		<u>\$ 18,274,894</u>		<u>\$ 19,213,400</u>		<u>\$ 21,455,471</u>	
LIABILITIES:										
Accounts Payable	\$ 917,459		\$ 1,042,741		\$ 1,449,335		\$ 1,017,180		\$ 1,538,246	
Escrow	585,852		585,852		584,602		608,827		391,215	
Unavailable Revenue	-		-		-		-		-	
Advances	<u>364,494</u>		<u>440,501</u>		<u>374,359</u>		<u>439,034</u>		<u>318,570</u>	
	1,867,805		2,069,094		2,408,296		2,065,041		2,248,031	
FUND BALANCE:										
Nonspendable	2,166,243		1,807,666		2,195,842		1,831,731		2,227,017	
Unassigned	<u>11,364,530</u>		<u>13,372,922</u>		<u>13,670,756</u>		<u>15,316,628</u>		<u>16,980,423</u>	
	13,530,773		15,180,588		15,866,598		17,148,359		19,207,440	
TOTAL	<u>\$ 15,398,578</u>		<u>\$ 17,249,682</u>		<u>\$ 18,274,894</u>		<u>\$ 19,213,400</u>		<u>\$ 21,455,471</u>	
FIXED ASSETS										
Equipment & Buildings	\$ 15,261,740		\$ 15,316,230		\$ 16,329,278		\$ 17,858,189		\$ 19,800,030	
Depreciation	(11,362,450)		(11,986,616)		(12,317,324)		(12,953,349)		(13,050,183)	
Roads & Bridges	172,085,519		179,201,642		185,970,848		193,398,186		199,985,223	
Depreciation	<u>(68,166,977)</u>		<u>(72,437,972)</u>		<u>(76,427,416)</u>		<u>(78,085,453)</u>		<u>(81,127,528)</u>	
NET FIXED ASSETS	<u>\$ 107,817,832</u>		<u>\$ 110,093,284</u>		<u>\$ 113,555,386</u>		<u>\$ 120,217,573</u>		<u>\$ 125,607,542</u>	
LONG TERM DEBTS										
MTF Notes Payable	\$ 300,000		\$ 250,000		\$ 200,000		\$ 150,000		\$ 100,000	
Installment Purchases	<u>274,439</u>		<u>111,560</u>		<u>-</u>		<u>-</u>		<u>-</u>	
TOTAL	<u>\$ 574,439</u>		<u>\$ 361,560</u>		<u>\$ 200,000</u>		<u>\$ 150,000</u>		<u>\$ 100,000</u>	

Huron County Road Commission



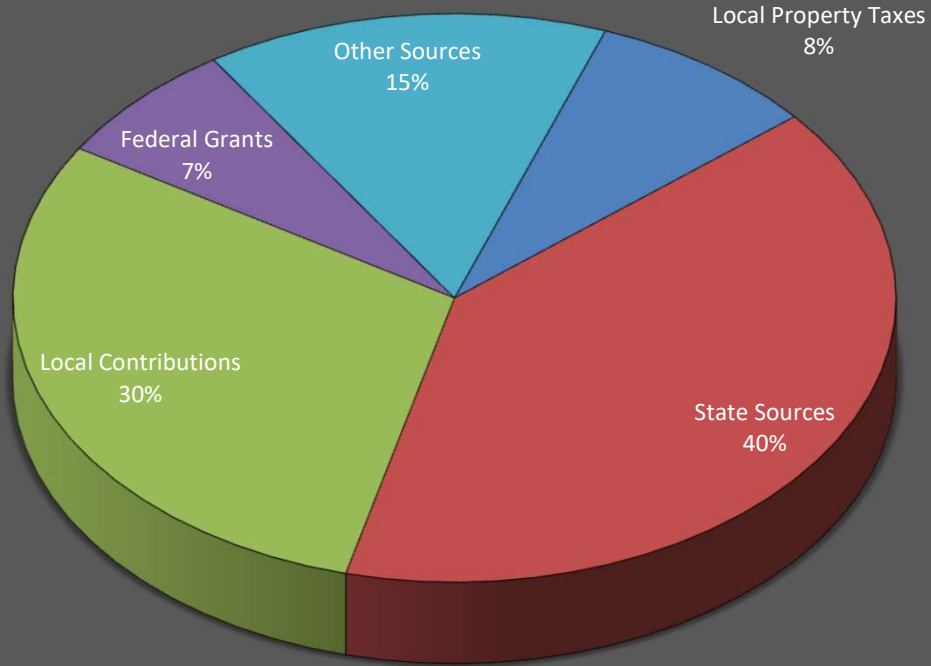
**Huron County Road Commission
Revenue and Expenditures
2020 - 2024**

REVENUE	2020	2021	2022	2023	2024
Countywide Millage	\$ 2,192,000	\$ 2,196,396	\$ 2,208,045	\$ 2,213,773	\$ 2,255,603
Michigan Transportation Fund	8,168,003	9,138,781	9,348,767	9,815,773	10,029,411
Michigan - Other Special Funds	481,000	-	-	499,178	652,983
*Federal Grants				3,486,654	1,868,841
Township Contributions	5,271,287	6,699,826	6,841,482	7,695,384	7,980,206
Other Contributions	249,053	483,918	457,101	630,389	190,866
State Maintenance Revenue	3,126,219	2,980,139	2,572,559	2,100,562	2,524,944
Interest and Rental Income	101,590	48,570	113,495	444,858	493,125
Other	255,677	129,841	498,348	183,268	734,018
Proceeds from Borrowing	328,455	-	-	-	-
TOTAL REVENUE	20,173,284	21,677,471	22,039,797	27,069,839	26,729,997
EXPENDITURES					
Primary Road Preservation	1,969,128	3,515,838	3,224,005	3,697,921	3,502,357
Primary Bridge Preservation	34,904	73,515	58,903	2,964,737	178,647
Primary Road Maintenance	1,861,690	2,181,845	2,361,022	2,281,826	2,474,712
Primary Bridge Maintenance	121,041	143,979	315,751	159,340	99,130
Local Road Preservation	5,786,760	7,297,072	7,170,899	8,124,622	8,358,756
Local Bridge/Other Preservation	674,655	5,530	6,369	20,051	769,406
Local Road Maintenance	2,400,168	2,360,004	2,567,968	2,728,468	2,448,688
Local Bridge Maintenance	79,066	109,732	140,377	231,415	431,594
Other Maintenance	695,327	197,155	475,659	577,173	220,104
State Maintenance Expense	2,946,139	2,777,346	2,376,902	1,922,477	2,525,009
Equipment Expense-Net	752,118	1,121,650	1,105,830	1,126,793	940,286
Administrative-Net	616,066	590,175	701,294	797,745	825,876
Capital Outlay - Net	218,296	(569,696)	682,509	1,102,885	1,844,429
Debt Service	112,760	223,511	166,299	52,625	51,922
TOTAL EXPENDITURES	18,268,118	20,027,656	21,353,787	25,788,078	24,670,916
Change in Fund Balance	\$ 1,905,166	\$ 1,649,815	\$ 686,010	\$ 1,281,761	\$ 2,059,081

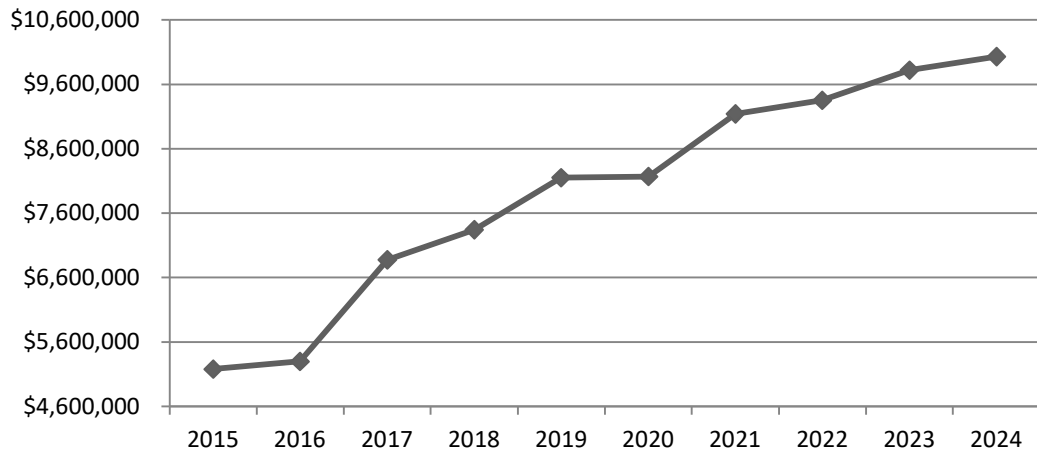
*Added in 2023

Huron County Road Commission

2024 Revenue Sources

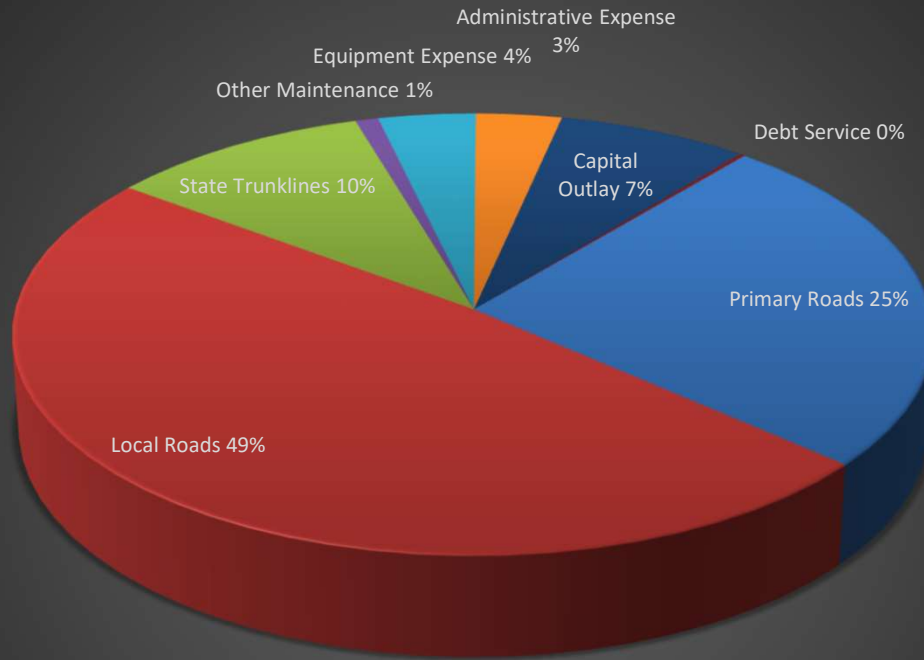


Michigan Transportation Fund Revenue



Huron County Road Commission

2024 Expenditures



Huron County Road Commission 2024 Primary Road Program

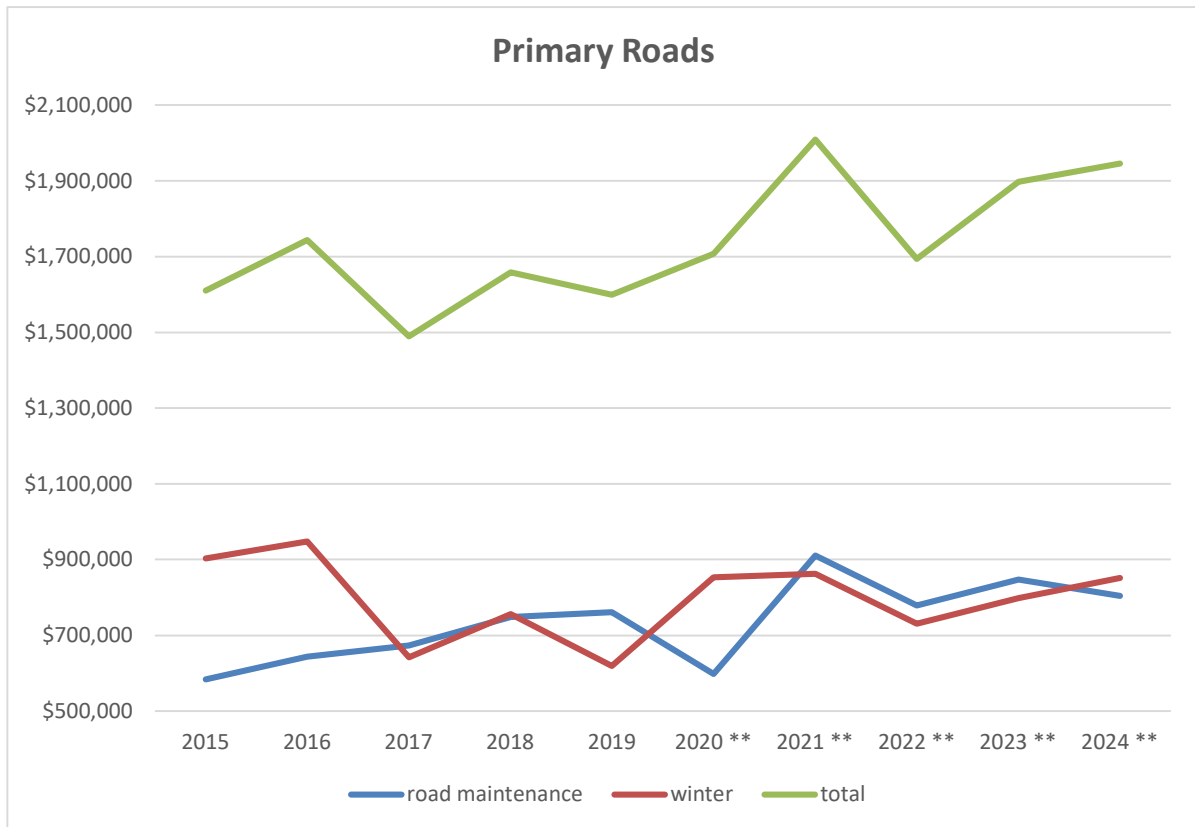
<u>Road</u>	<u>Limits</u>	<u>Type of Work</u>	<u>Miles</u>	<u>Amount</u>
Verona	Rapson to Kinde	Paving	6.0	1,021,389
Pinnebog	M-53 to M-142	Paving	3.5	474,837
Stoddard	Verona to M-25	Paving	5.5	1,120,869
Helena	Parisville to Ruth	Paving	3.0	592,309
Oak Beach	M-25 to M-53	Chip seal	8.2	370,284
Oak Beach	M-25 to M-53	Pipes / ditching		71,861
Berne	Sturm to Gagetown	Surface / ditching		42,093
Atwater	Ruth to M-25	Pipes		98,543
Elkton	Sebewaing to Huron Line	Ditching		78,580
Miscellaneous		Pipes / ditching		1,876
Total			<u>26.20</u>	<u>\$ 3,872,641</u>

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>
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
2024 **	\$934,748	\$771,056	\$398,624	\$2,104,428	\$6,112

** Excludes chip seal costs.

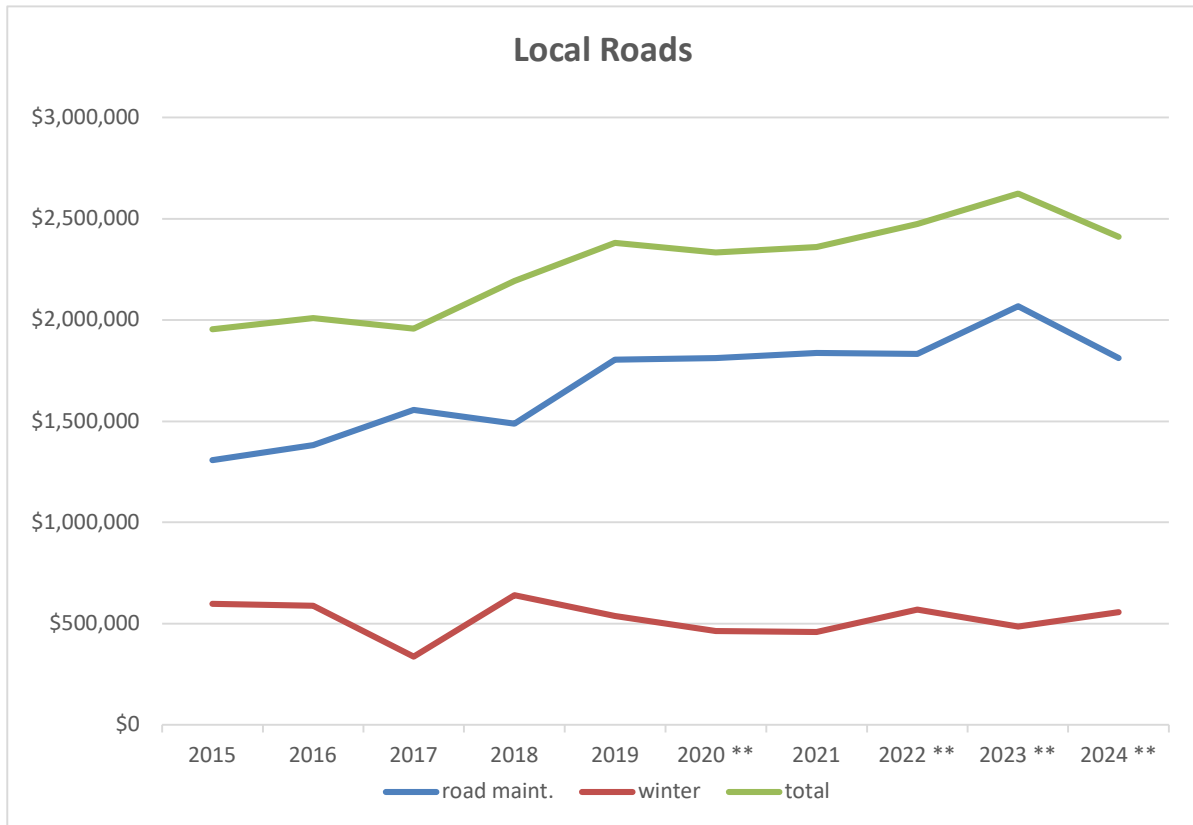


Huron County Road Commission

Local Road Maintenance

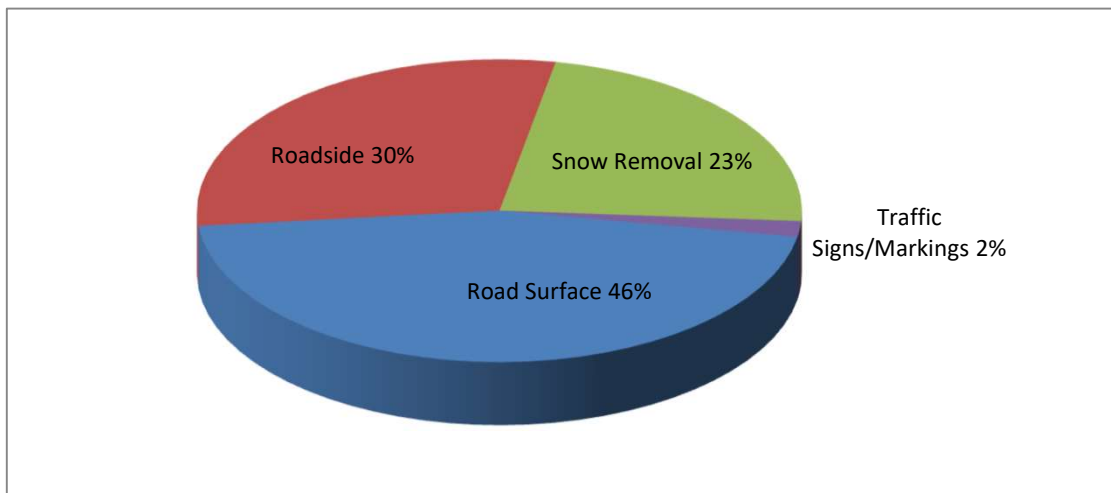
	<u>Road ** Maintenance</u>	<u>Winter Maintenance</u>	<u>Traffic Control</u>	<u>Total</u>	<u>Cost Per/mile</u>
2015	\$1,307,145	\$598,099	\$48,577	\$1,953,821	\$1,527
2016	\$1,381,206	\$587,765	\$40,332	\$2,009,303	\$1,570
2017	\$1,554,963	\$337,379	\$65,411	\$1,957,753	\$1,530
2018	\$1,488,325	\$640,497	\$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
2024 **	\$1,812,699	\$557,391	\$39,689	\$2,409,779	\$1,883

** Excludes chip seal costs.



**Huron County Road Commission
Local Road Maintenance By Township
2024**

	Mileage	Roadway Maintenance	Roadside Maintenance	Snow Removal	Traffic Signs/ Pavement Markings	Total
Bingham	44.86	\$ 42,657	\$ 25,925	\$ 14,720	\$ 282	\$ 83,584
Bloomfield	60.70	\$ 43,663	\$ 32,492	\$ 24,809	\$ 435	\$ 101,399
Brookfield	61.88	\$ 53,524	\$ 32,301	\$ 23,267	\$ 2,627	\$ 111,718
Caseville	11.63	\$ 7,108	\$ 11,076	\$ 12,870	\$ 1,339	\$ 32,393
Chandler	51.89	\$ 31,352	\$ 28,505	\$ 22,198	\$ 1,196	\$ 83,251
Colfax	58.31	\$ 54,996	\$ 24,754	\$ 29,701	\$ 5,162	\$ 114,612
Dwight	47.08	\$ 40,075	\$ 16,858	\$ 16,760	\$ 471	\$ 74,164
Fair Haven	21.84	\$ 6,788	\$ 17,198	\$ 21,779	\$ 2,571	\$ 48,336
Gore	10.68	\$ 8,455	\$ 7,595	\$ 3,817	\$ -	\$ 19,867
Grant	59.05	\$ 50,724	\$ 32,778	\$ 21,759	\$ 619	\$ 105,881
Hume	42.64	\$ 37,450	\$ 18,260	\$ 15,890	\$ 883	\$ 72,482
Huron	48.64	\$ 39,987	\$ 33,362	\$ 24,673	\$ 1,119	\$ 99,141
Lake	30.83	\$ 23,195	\$ 17,473	\$ 11,874	\$ 1,172	\$ 53,714
Lincoln	59.08	\$ 67,161	\$ 15,184	\$ 18,336	\$ 1,322	\$ 102,002
McKinley	25.75	\$ 14,293	\$ 22,435	\$ 16,354	\$ 1,297	\$ 54,379
Meade	58.85	\$ 64,068	\$ 28,027	\$ 15,668	\$ 697	\$ 108,460
Oliver	61.96	\$ 25,464	\$ 31,789	\$ 29,032	\$ 2,193	\$ 88,479
Paris	47.32	\$ 44,406	\$ 25,197	\$ 15,075	\$ 1,055	\$ 85,733
Pt. Austin	20.94	\$ 17,427	\$ 9,960	\$ 8,051	\$ 804	\$ 36,243
Rubicon	38.81	\$ 28,589	\$ 29,362	\$ 16,469	\$ 866	\$ 75,286
Sand Beach	51.43	\$ 41,195	\$ 40,749	\$ 25,820	\$ 1,057	\$ 108,821
Sebewaing	55.54	\$ 30,623	\$ 37,894	\$ 30,179	\$ 3,818	\$ 102,515
Sheridan	52.28	\$ 48,139	\$ 22,580	\$ 19,537	\$ 163	\$ 90,419
Sherman	76.32	\$ 61,416	\$ 51,985	\$ 30,538	\$ 2,408	\$ 146,347
Sigel	50.61	\$ 35,405	\$ 34,738	\$ 21,687	\$ 1,156	\$ 92,985
Verona	54.74	\$ 62,954	\$ 33,958	\$ 24,655	\$ 1,321	\$ 122,887
Winsor	51.06	\$ 16,312	\$ 30,691	\$ 27,575	\$ 4,229	\$ 78,808
General supervision		\$ 101,575		\$ 14,299		\$ 115,874
Total	1,254.72	\$ 1,098,999	\$ 713,127	\$ 557,391	\$ 40,262	\$ 2,409,779



Huron County Road Commission Township Contributions 2024

<u>Township</u>	<u>Cash Contributions</u>	<u>Less: Brush Match</u>	<u>Due on Agreements</u>	<u>Total Contributions</u>	<u>HCRC Cost Share</u>	<u>Total Construction</u>
Bingham	\$ 213,859	\$ 1,430	\$ 18,716	\$ 234,005	\$ 13,700	\$ 247,705
Bloomfield	446,551	1,628	11,067	459,245	16,668	475,913
Brookfield	188,484	1,353	(45)	189,792	19,042	208,834
Caseville	296,914	371	0	297,285	3,969	301,254
Chandler	573,191	1,480	6,667	581,338	14,831	596,169
Colfax	309,637	1,800	10,638	322,075	16,240	338,315
Dwight	289,876	1,501	3,676	295,053	14,045	309,098
Fair Haven	100,129	672	4,345	105,145	6,734	111,879
Gore	44,046	340	-	44,386	2,573	46,959
Grant	133,427	1,882	-	135,309	17,379	152,688
Hume	73,667	1,009	(0)	74,675	12,173	86,848
Huron	411,015	1,309	14,147	426,471	14,242	440,713
Lake	366,950	467	241	367,658	18,364	386,022
Lincoln	140,000	1,604	(8,207)	133,396	15,728	149,124
McKinley	353,750	821	(2,758)	351,813	7,836	359,649
Meade	131,194	1,876	17,308	150,378	14,955	165,333
Oliver	701,522	1,975	(612)	702,885	16,980	719,865
Paris	75,308	1,226	(0)	76,533	14,391	90,924
Pt. Austin	246,415	668	3,844	250,927	5,651	256,578
Rubicon	125,645	1,237	0	126,882	9,983	136,865
Sand Beach	248,118	1,640	5,912	255,670	14,676	270,346
Sebewaing	337,754	1,211	6,847	345,812	16,320	362,132
Sheridan	289,651	1,645	11,273	302,570	14,694	317,264
Sherman	477,401	2,433	893	480,727	20,949	501,676
Sigel	490,595	1,613	2,048	494,256	15,303	509,559
Verona	189,052	1,745	6,187	196,984	15,622	212,606
Winsor	605,722	1,220	15,333	622,275	16,134	638,409
TOTALS:	\$ 7,859,873	\$ 36,154	\$ 127,519	\$ 8,023,546	\$ 369,182	\$ 8,392,728

**Huron County Road Commission
2024 Primary Road Structures**

Road	Crossing	Township	Type Of Work	Cost
Caseville	Pigeon River	McKinley	New structure addl costs	\$ 135,634
Stoddard	Willow Creek		Preliminary Engineering	\$ 43,013
			Total	<u><u>\$ 178,647</u></u>

2024 Local Road Structures

Road	Crossing	Township	Type Of Work	Cost
Notter	Pigeon River	Winsor	Rehabilitation	\$ 452,300
Haist	Pigeon River	Winsor	Rehabilitation	\$ 287,134
Hartsell	Pigeon River	Grant	Preliminary Engineering	\$ 13,851
Schock	White River	Sherman		\$ 16,121
			Total	<u><u>\$ 769,406</u></u>

**Huron County Road Commission
Capital Outlay
2024**

ROAD EQUIPMENT

2022 Western Star Chasis A-121	\$ 37,023	Prewet for A12-V12	\$ 181
2024 Western Star Chasis A-122	133,220	Prewet for A13-V13	2,121
2024 Western Star Chasis A-123	40,775	Prewet for A17 - V17	214
2025 Western Star 49X A124	179,607	Prewet for A24 - V24	254
2025 Western Star 49X A125	179,709	Vactor 2100 Vac Tank V96	16,779
2019 Dodge Flatbed truck A199	21,928	2018 Henke 12' Grader Wing W-77	894
Used IH single axle A-79	3,037	Used parts/broom sweeper	4,675
GMC bucket truck A-81	1,209	2017 GMC Sierra - Z110	9,613
Ford Vac Truck A96	17,163	2017 Chevy Cab pickup - Z111	2,834
2021 GMC Van B5	40,089	2009 GMC Sierra - Z112	1,066
2016 GMC Sierra Pickup B101	13,546	Pickup parts - Z99	12,033
2015 GMC Pickup B16	19,827	Total Road Equipment	<u>1,248,064</u>
Pickup B30	31,657		
2012 GMC Pickup B68	22,384	BUILDINGS and LAND	
B69 2006 Chev Silverado	3,555	Bad Axe salt shed	\$ 1,350,128
B87 Pickup fire dept	1,811	Future shop building design	221,605
B88 2007 Chevy Silverado	20,410		
Chainsaw C69	734	Total Buildings and Land	<u>1,571,733</u>
Chainsaw C71	752		
Chainsaw C72	752	Total Capital Outlay	<u><u>\$ 2,819,797</u></u>
Chainsaw C73	752		
Chainsaw C74	752		
Chainsaw C76	752		
Chipper C83	37,652		
JD 2018 Motor Grader G77	148,526		
Sprayer J25	4,245		
Boom Mower M54	2,195		
Case Mower M61	16,372		
M62 Mower	16,058		
M63 Mower	16,232		
JD Scarifier R74	6,519		
Concrete saw S73	5,724		
Concrete saw S74	5,702		
Saw S97	1,109		
Bad Axe Pipe Trailer T 7	200		
Bemis Arrow Board Trailer T30	13,671		
2016 JD Tractor T37	74,934		
John Deere Boom Mower T54	53,442		
Trailers T93/94/95	23,375		



ANNUAL REPORT 2024

Huron County Parks

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Parks saw an increase in net camping fee revenue during 2024, while other revenues also increased from 2023.

Operating expenditures went down during 2024, decreasing by \$15,000, while other expenditures saw a decrease of approximately \$100,000. These decreases are a result of a variety of different factors.

Major capital improvement projects in 2024 included work at Lighthouse Park and upgrades to Wagener Park septic.

The results of the increased revenue and decreased costs totaled a \$325,507 change in the net position / fund balance to \$1,936,103 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 2025 show that the revenue is fairly consistent with 2024. The 2025 budget as adopted includes a projected deficit of \$77,000, to allow for some additional improvements. 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
2020-2024**

	2020	2021	2022	2023	2024
ASSETS:					
Cash and Investments	\$ 2,523,678	\$ 3,062,397	\$ 3,300,393	\$ 3,248,943	\$ 3,568,105
Accounts Receivable	7,019	9,994	126,323	56,430	-
Inventory	7,772	13,509	14,586	16,236	11,242
Total	\$ 2,538,469	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609	\$ 3,579,347
LIABILITIES:					
Accounts Payable	\$ 606,595	\$ 513,512	\$ 788,282	\$ 773,845	\$ 701,272
Unearned Revenue	756,896	875,299	975,797	937,169	941,972
NET POSITION					
Unrestricted net position / Fund balance	1,174,978	1,697,089	1,677,223	1,610,595	1,936,103
Total	\$ 2,538,469	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609	\$ 3,579,347
FIXED ASSETS:					
Land & improvements	\$ 1,984,961	\$ 2,056,949	\$ 2,362,538	\$ 2,383,808	\$ 2,326,869
Buildings	2,156,838	2,165,033	2,144,294	2,158,794	2,158,794
Campsite improvements & other	2,902,106	3,193,065	3,793,862	4,351,800	4,947,048
Equipment	392,545	377,800	384,601	394,260	383,157
Depreciation	(3,127,020)	(3,247,801)	(3,373,470)	(3,558,450)	(3,773,367)
NET FIXED ASSETS	\$ 4,309,430	\$ 4,545,046	\$ 5,311,825	\$ 5,730,212	\$ 6,042,501

Huron County Parks Comparative Revenue and Expenditures 2020 - 2024

REVENUE	2020	2021	2022	2023	2024
Use and admission fees	\$ 2,041,707	\$ 2,379,036	\$ 2,435,421	\$ 2,608,806	\$ 2,853,541
Credit card fees and refunds	(309,482)	(101,357)	(116,161)	(115,544)	(122,569)
Net camping fees	1,732,225	2,277,679	2,319,260	2,493,262	2,730,972
State grants	-	-	189,701	7,080	20,221
Other revenues	34,693	44,261	44,020	63,084	104,340
TOTAL REVENUE	1,766,918	2,321,940	2,552,981	2,563,426	2,855,533
EXPENDITURES					
Operating & Maintenance:					
Wages - managers	48,515	85,203	112,200	125,027	135,701
Wages - seasonal labor	154,381	187,919	211,629	381,116	365,673
Repairs and maintenance	269,020	320,233	574,106	540,498	484,661
Garbage collection	8,279	9,054	12,369	13,804	14,782
Electricity	139,694	174,127	180,838	181,929	204,140
Sewer and water	113,352	118,001	119,472	114,656	132,257
Telephone	13,139	7,402	7,884	8,480	8,387
Heat	2,640	2,296	5,866	3,238	2,696
Property insurance	12,865	13,230	14,224	17,393	21,308
Internet and cable TV	9,748	21,709	19,574	21,083	22,105
Total operating & maintenance	771,633	939,174	1,258,162	1,407,224	1,391,710
Other expenses:					
Administrative wages	8,408	10,293	12,861	12,517	36,170
Unemployment	39,109	-	9,613	34,116	44,597
Marketing and advertising	4,181	3,163	4,745	5,931	4,323
Reservation system	89,836	115,286	97,509	129,570	121,320
Firewood processing	30,947	52,119	46,432	27,626	14,077
Professional / Legal services	3,389	2,020	12,757	2,225	9,100
Fringe benefits	165,543	205,780	267,051	273,152	261,401
Liability insurance	2,024	(15,331)	3,185	-	-
Administrative charges	70,072	94,613	80,249	102,655	96,729
Park improvements	427,159	392,712	749,840	594,383	525,805
Equipment purchases	10,796	-	30,443	40,655	24,795
TOTAL EXPENDITURES	1,623,097	1,799,829	2,572,847	2,630,054	2,530,026
NET CHANGE IN UNRESTRICTED FUND BALANCE	\$ 143,821	\$ 522,111	\$ (19,866)	\$ (66,628)	\$ 325,507



ANNUAL REPORT 2024

Huron County Memorial Airport

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Memorial Airport saw an overall increase in total revenue during 2024. The reason for the increase was mainly the State grant revenue of \$265,631.

Operating & maintenance expenditures increased during 2024 by \$18,000, and so did equipment and improvements expenditures by \$23,000. Specific items that changed from 2023 include increases in wages, fringe benefits, maintenance and supplies, insurance. Decreases included road commission labor and equipment and contracted snow removal.

The five-year comparative revenues and expenditures page shows all sources and uses of money for 2024. 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 2024 there were major improvements or purchases used for tree easements and removal in the amount of \$260,823. Total expenditures did exceed revenues by \$14,045, which decreased the fund balance to \$108,052 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 2025 this will remain the same at \$125,000. The 2025 budget projects an annual deficit of \$15,800 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
2020 - 2024**

	2020		2021		2022		2023		2024
ASSETS:									
Cash and Investments	\$ 172,965	\$	164,397	\$	176,289	\$	97,739	\$	173,253
Due from other units	-		727		623		102,157		43,240
Total	\$ 172,965	\$	165,124	\$	176,912	\$	199,896	\$	216,493
LIABILITIES:									
Accounts Payable	\$ 57,372	\$	66,543	\$	46,052	\$	77,799	\$	108,441
FUND BALANCE									
Assigned	115,593		98,581		130,860		122,097		108,052
Total	\$ 172,965	\$	165,124	\$	176,912	\$	199,896	\$	216,493

Huron County Memorial Airport Comparative Revenue and Expenditures 2020-2024

REVENUE	2020	2021	2022	2023	2024
County Appropriation	\$ 150,000	\$ 150,000	\$ 125,000	\$ 125,000	\$ 125,000
Rental - Hangar	10,618	6,389	8,525	8,305	13,629
- Land	15,375	15,927	18,512	15,310	15,697
- FAA	500	500	500	500	505
Fuel Flowage Fee	2,903	3,049	3,556	3,257	2,748
Utility reimbursement	978	800	994	714	754
Sale of capital assets	-	-	-		
Other	-	1,443	6,015	8,846	
State Grants				193,911	265,631
Federal CARES Act grant	30,000	-	13,000	32,000	-
TOTAL REVENUE	210,374	178,108	176,102	387,843	423,963
EXPENDITURES					
Operating & Maintenance					
Manager Salary	28,177	29,420	30,754	32,306	38,190
Fringe Benefits	32,777	35,189	31,082	33,116	40,186
Road Comm. Labor & Equipment	12,443	14,530	10,693	20,307	13,338
Heat	717	996	1,135	1,419	1,143
Electricity	6,665	6,820	7,302	6,548	7,181
Telephone & Internet	2,924	2,409	3,104	3,737	4,574
Maintenance & Supplies	12,385	10,898	17,842	20,823	30,463
Runway Lights	2,946	2,878	2,843	2,785	4,169
Contracted Snow Removal	12,649	18,990	17,260	11,193	10,295
Contracted Brush Spray	572	3,900	-	-	-
Insurance	8,278	9,020	8,931	10,618	12,552
AWOS Maintenance contract	2,721	4,362	3,837	2,835	2,014
Administrative	5,698	9,064	5,006	6,648	6,478
Total Operating & Maintenance	128,952	148,476	139,789	152,335	170,582
Improvements & Equipment					
Crack Sealing	906	3,483	-	1,150	1,328
Equipment	18,258	-	-	-	5,275
Site Improvements		22,087	4,034	-	-
Hanger roof		-	-	15,064	-
Grant project - tree easements		-	-	228,057	260,823
Runway improvements	6,620	21,074	-	-	-
Total Improvements & Equipment	25,784	46,644	4,034	244,271	267,425
TOTAL EXPENDITURES	154,736	195,120	143,823	396,606	438,007
NET CHANGE IN FUND BALANCE	\$ 55,638	\$ (17,012)	\$ 32,279	\$ (8,763)	\$ (14,045)