



HURON COUNTY
Your Welcoming Neighbor



ACCOUNTABILITY AND TRANSPARENCY REPORT

PREPARED NOVEMBER 2021

Performance Dashboard

for Fiscal Year ending December 31, 2020



2343 Delta Road | Bay City, MI 48706
www.mgtconsulting.com

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FISCAL STABILITY INDICATORS

2 YEAR COMPARISONS








| | 2019 | 2020 | % Change | Trend |
|--|---------------|---------------|----------|-------|
| General Fund Balance | | | | |
| General Fund expenditures, per capita | \$ 515.35 | \$ 539.54 | 4.7% | ↗ |
| General Fund revenues, per capita | \$ 538.63 | \$ 527.13 | -2.1% | ↘ |
| General Fund balance, as % of expenditures | 47.1% | 42.6% | -9.5% | ↘ |
| All Governmental Funds, Fund Balance | | | | |
| Expenditures, all governmental funds, per capita | \$ 857.30 | \$ 890.94 | 3.9% | ↗ |
| Revenues, all governmental funds, per capita | \$ 881.81 | \$ 893.99 | 1.4% | ↗ |
| Governmental funds, fund balance | \$ 11,739,230 | \$ 11,835,066 | 0.8% | ↗ |
| Long Term Debts - Governmental Funds | | | | |
| Total governmental long-term debt obligations | \$ 1,647,870 | \$ 1,452,923 | -11.8% | ↘ |
| Vested sick leave | \$ 1,647,870 | \$ 1,452,923 | -11.8% | ↘ |
| Governmental total long-term debt, per capita | \$ 52.57 | \$ 46.26 | -12.0% | ↘ |
| Payment on long-term debt, due within one year | \$ 346,659 | \$ 531,750 | 53.4% | ↗ |





- ↗ Change is positive; Performance is improving
- ↘ Change is negative; Performance is improving
- ↔ Change is positive; Performance is neutral/not applicable
- ↔ Change is neutral; Performance is neutral/not applicable




- ↘ Change is positive; Performance is declining
- ↘ Change is negative; Performance is declining
- ↘ Change is negative; Performance is neutral/not applicable

FISCAL STABILITY INDICATORS

2 YEAR COMPARISONS (CONTINUED)

| | 2019 | 2020 | % Change | Trend |
|--|---------------|---------------|----------|---|
| Taxable Value | | | | |
| Taxable valuation of property (in \$1,000s) | \$ 2,463,343 | \$ 2,466,743 | 0.1% |  |
| Capital Assets | | | | |
| Net governmental capital assets, less depreciation | \$ 15,987,299 | \$ 16,056,149 | 0.4% |  |
| Deposit Credit Risk | | | | |
| Percent of bank balance exposed to risk (uninsured/uncollateralized) | 72.6% | 61.6% | -15.1% |  |
| Investments | | | | |
| Total Investments, including bank deposits and MERS portfolio | \$ 5,979,905 | \$ 5,200,073 | -13.0% |  |
| Investments, bonds and securities, at fair value | \$ 1,189,871 | \$ 630,188 | -47.0% |  |
| Investment ratings | S&P AA, A | S&P AA | n/a |  |
| Investments exposed to risk | \$ - | \$ - | n/a |  |

-  Change is positive; Performance is improving
-  Change is negative; Performance is improving
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-  Change is neutral; Performance is neutral/not applicable

-  Change is positive; Performance is declining
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FISCAL STABILITY INDICATORS

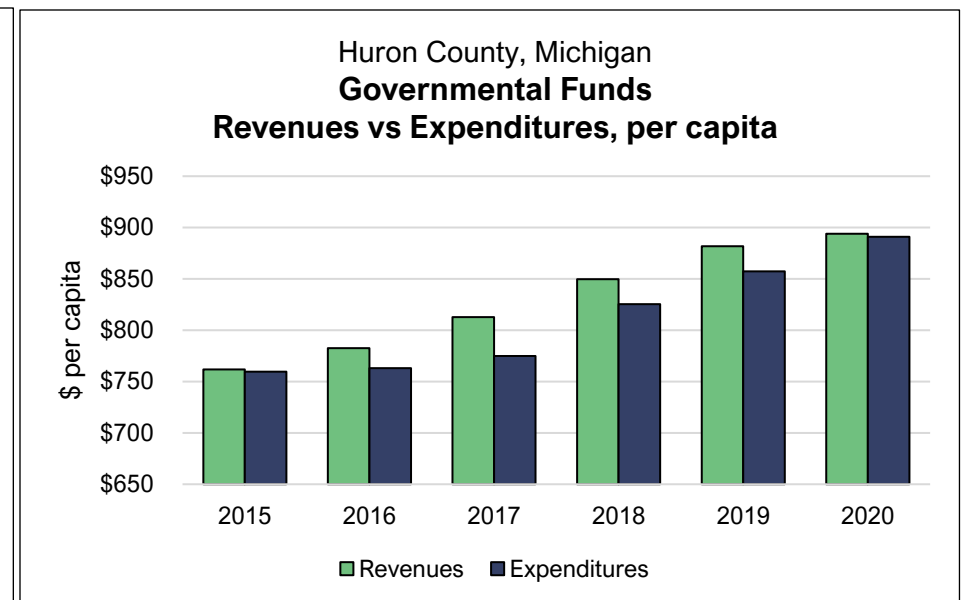
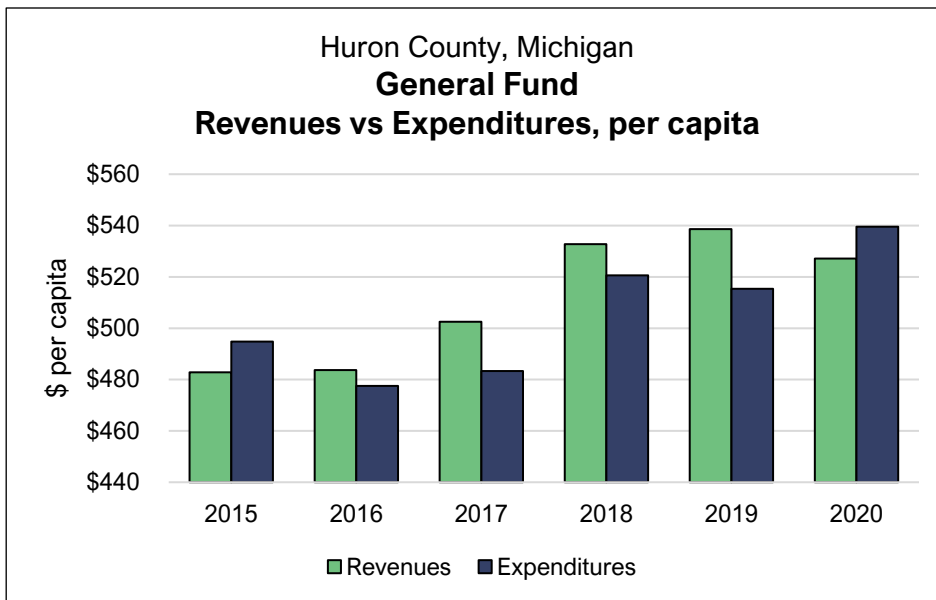
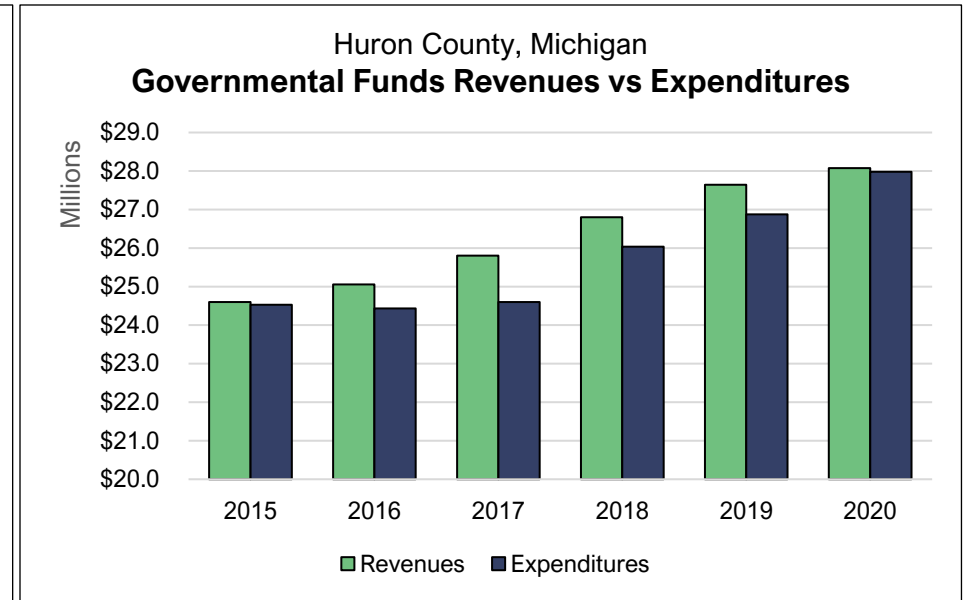
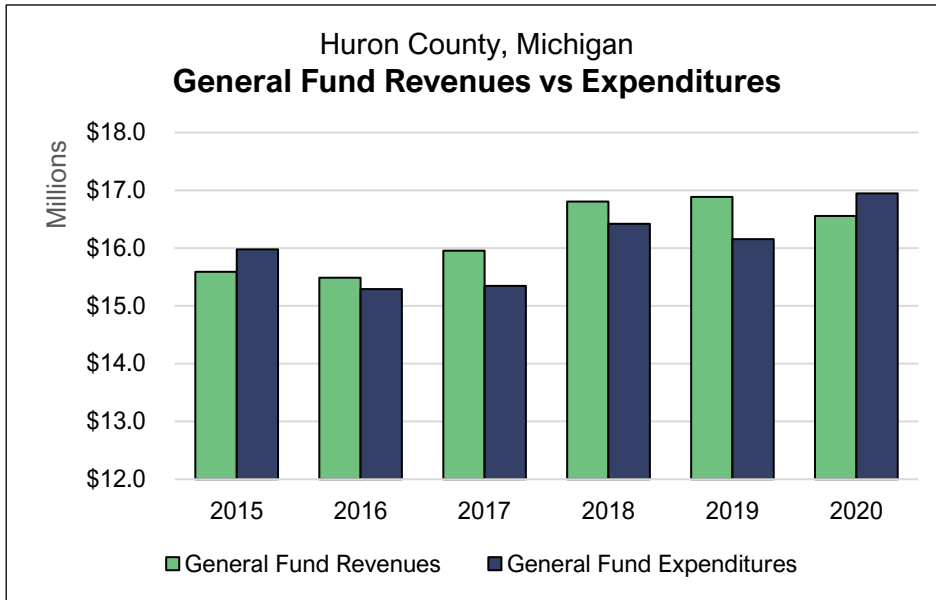
2 YEAR COMPARISONS (CONTINUED)

| | 2019 | 2020 | % Change | Trend |
|---|---------------|---------------|----------|-------|
| Pension and OPEB Liabilities | | | | |
| Underfunded defined benefit pension plan liability | \$ 27,948,395 | \$ 32,959,762 | 17.9% | ↑ |
| Underfunded OPEB liability | \$ 29,615,222 | \$ 29,938,984 | 1.1% | ↑ |
| Combined Pension & OPEB liability as a % of General Fund Revenue | 349.5% | 389.6% | 11.5% | ↑ |
| MERS Defined Benefit Pension Plan | | | | |
| Ratio of employees to retirees | 0.94 | 0.92 | -2.6% | ↓ |
| Annual plan contribution | \$ 3,308,508 | \$ 3,826,788 | 15.7% | ↑ |
| Defined Contribution Pension Plan | | | | |
| Annual contribution | \$ 36,362 | \$ 56,095 | 54.3% | ↑ |
| OPEB - County Retiree Medical Plan | | | | |
| Ratio of employees to retirees | 1.34 | 1.17 | -12.2% | ↓ |
| Recognized obligation | \$ 3,004,633 | \$ 2,976,585 | -0.9% | ↓ |
| Annual contribution | \$ 891,341 | \$ 728,821 | -18.2% | ↓ |
| Self-Insurance Health Insurance & Workers' Comp Claims | | | | |
| Claims paid | \$ 3,201,965 | \$ 2,936,696 | -8.3% | ↓ |
| Unpaid claims, end of year | \$ 287,845 | \$ 269,789 | -6.3% | ↓ |



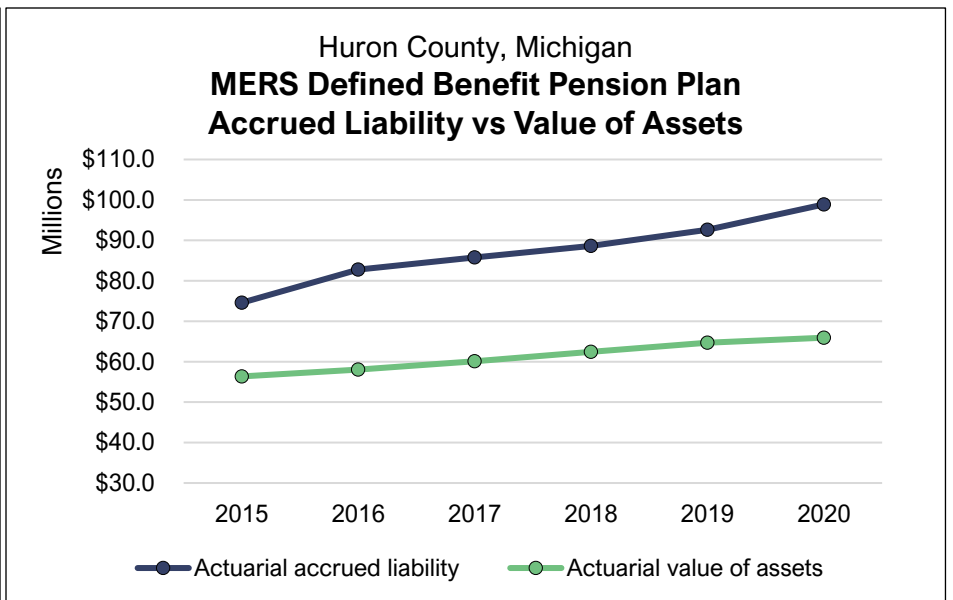
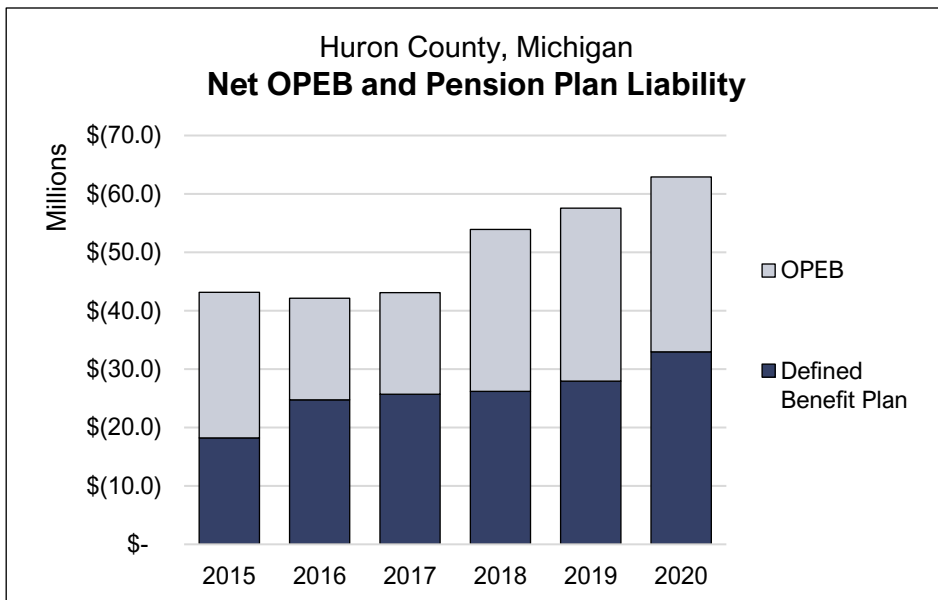
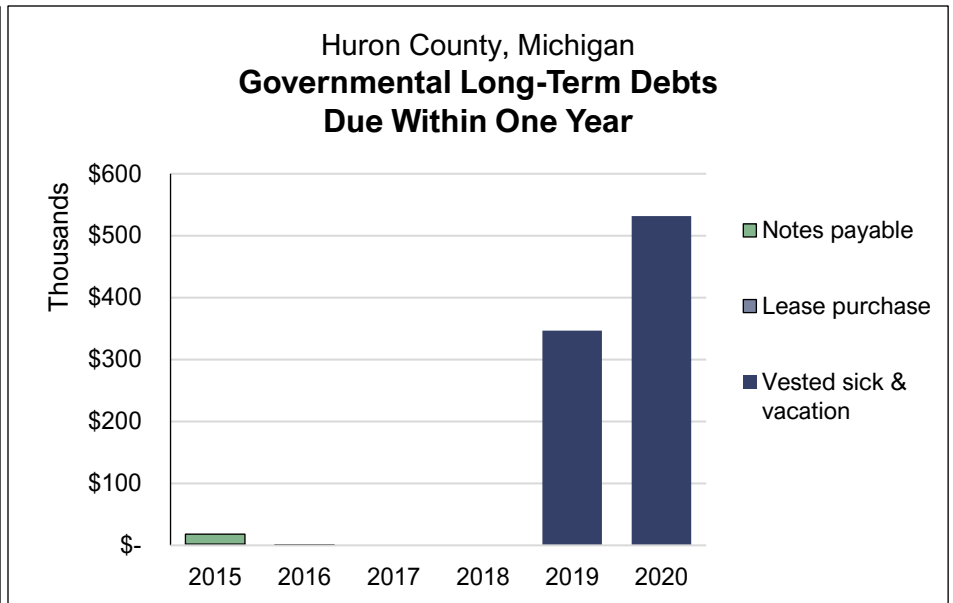
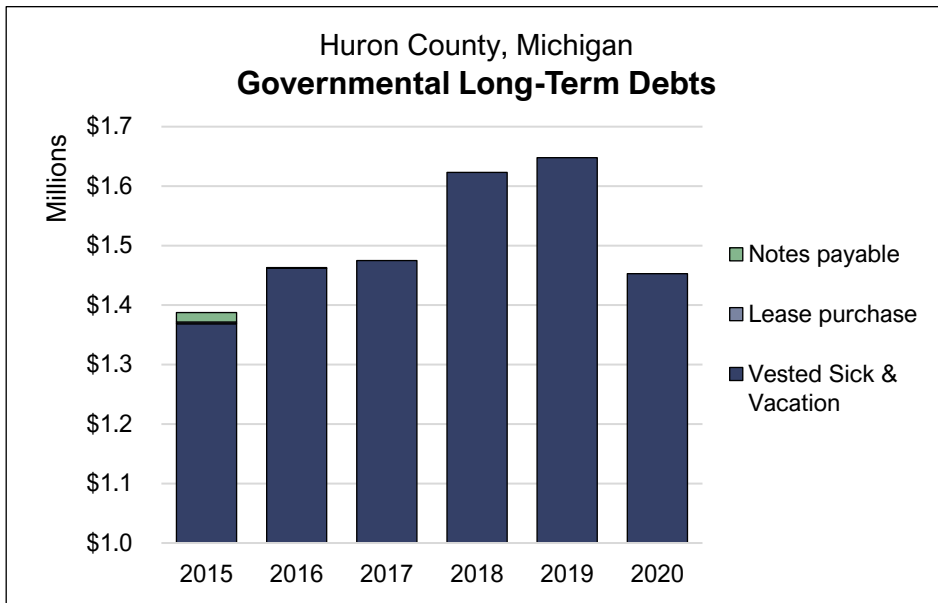
FISCAL STABILITY INDICATORS

6 YEAR TRENDS



FISCAL STABILITY INDICATORS

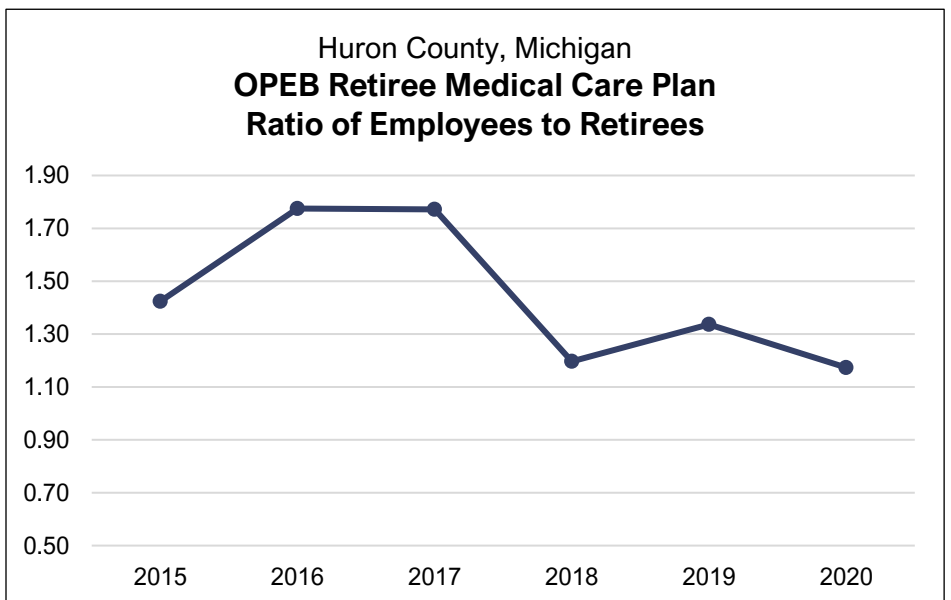
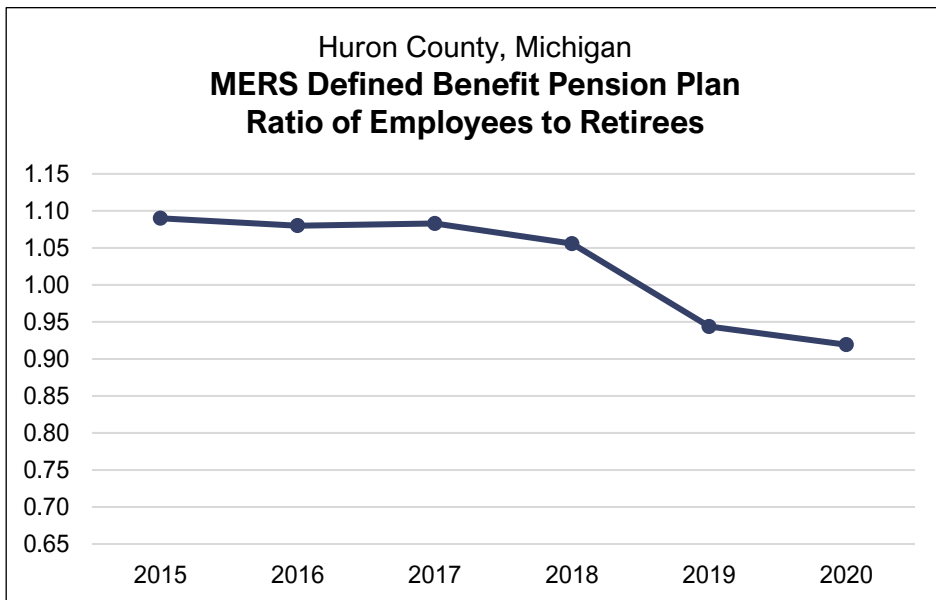
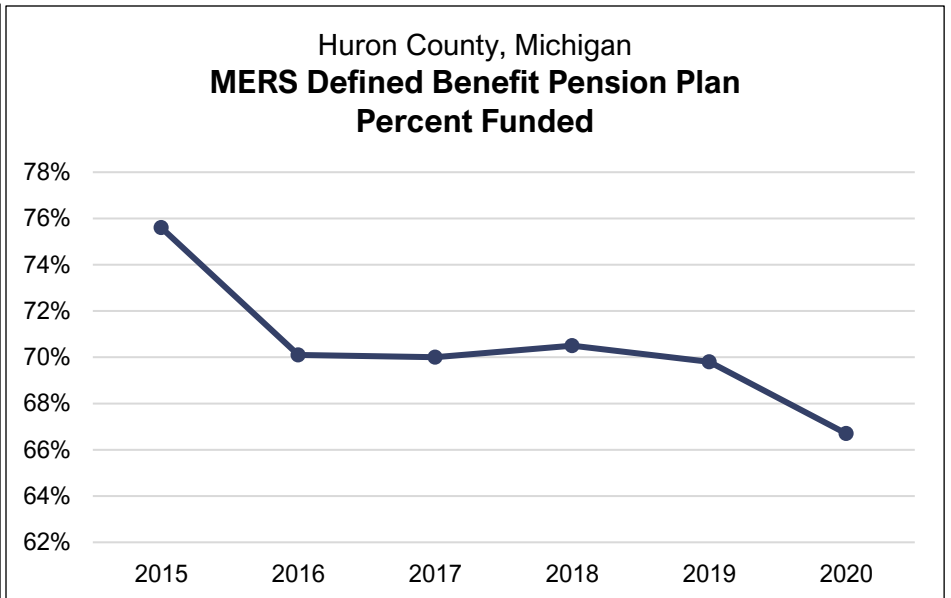
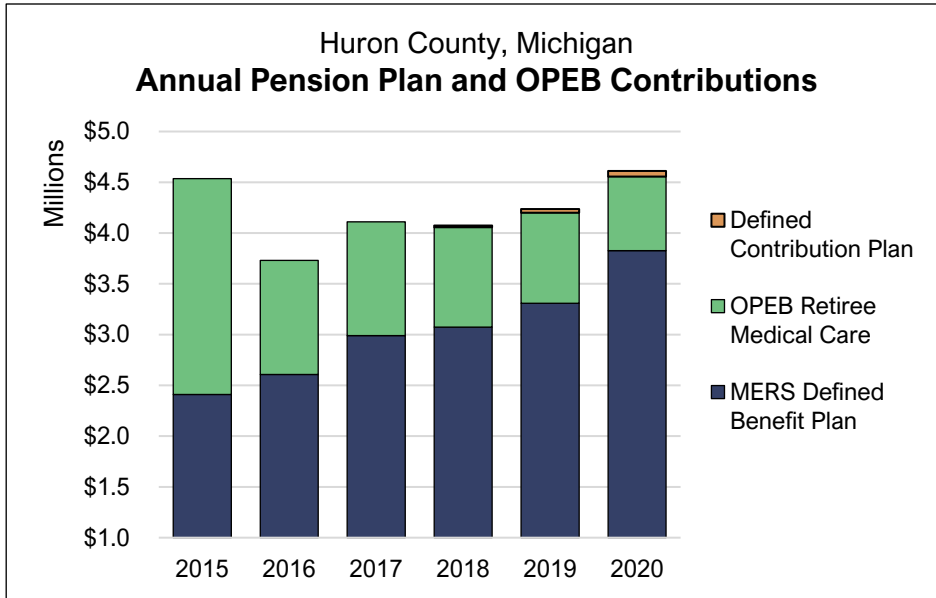
6 YEAR TRENDS (CONTINUED)





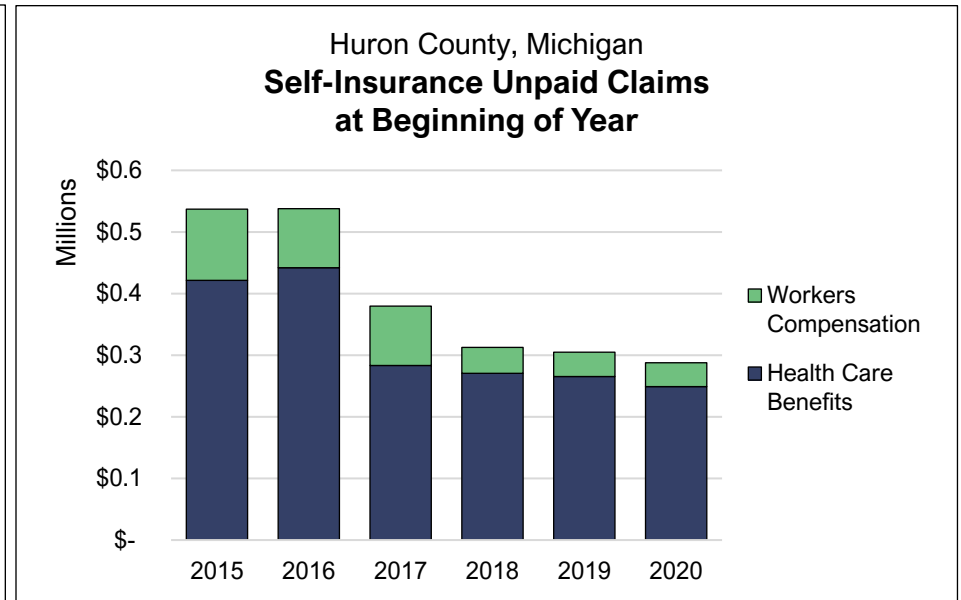
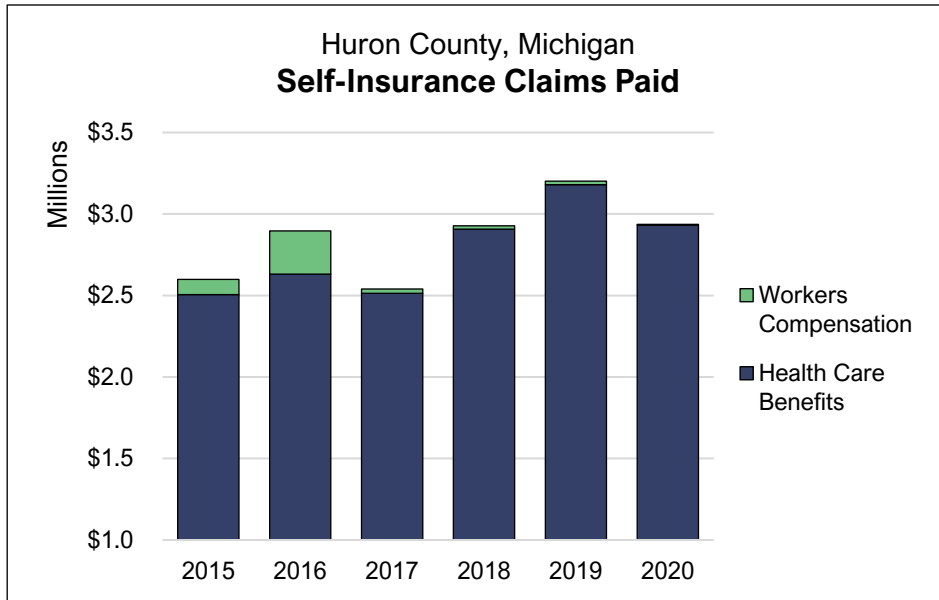
FISCAL STABILITY INDICATORS

6 YEAR TRENDS (CONTINUED)



FISCAL STABILITY INDICATORS

6 YEAR TRENDS (CONTINUED)



ECONOMIC STRENGTH INDICATORS

2 YEAR COMPARISONS

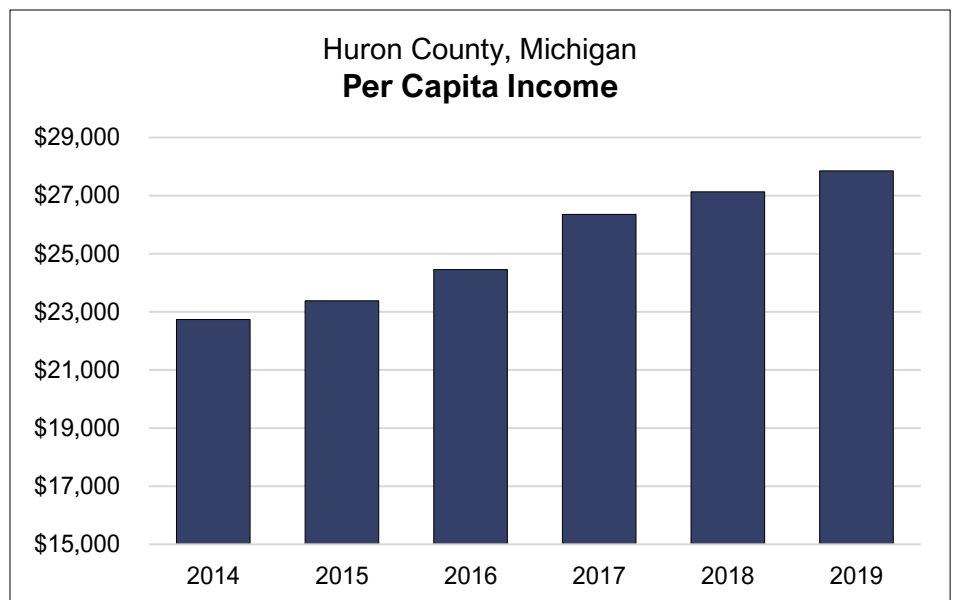
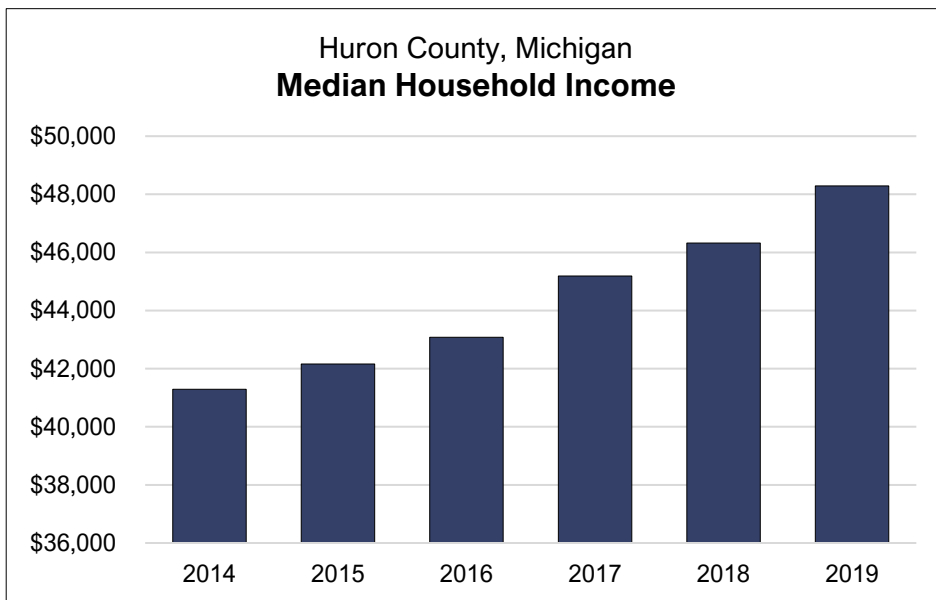
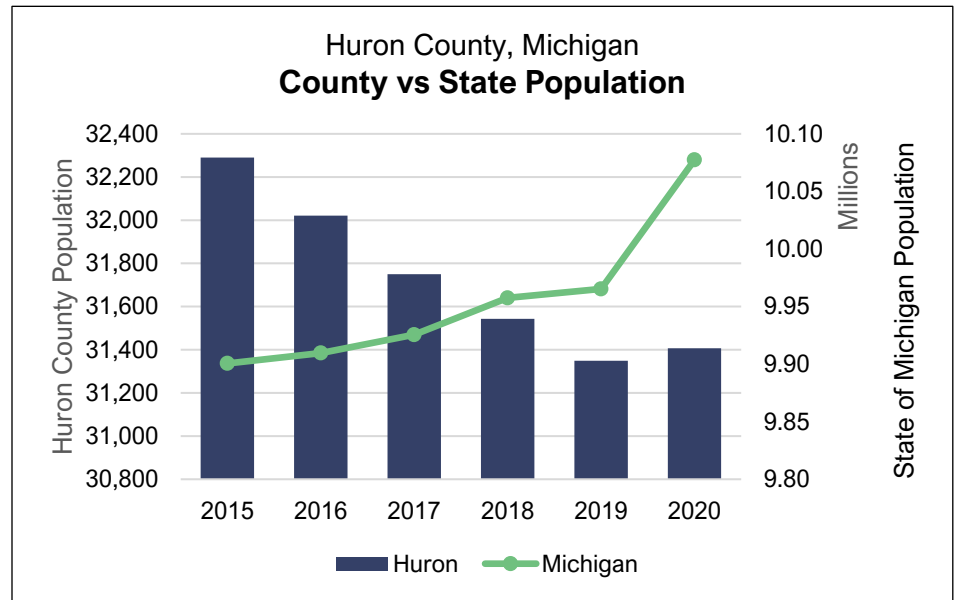
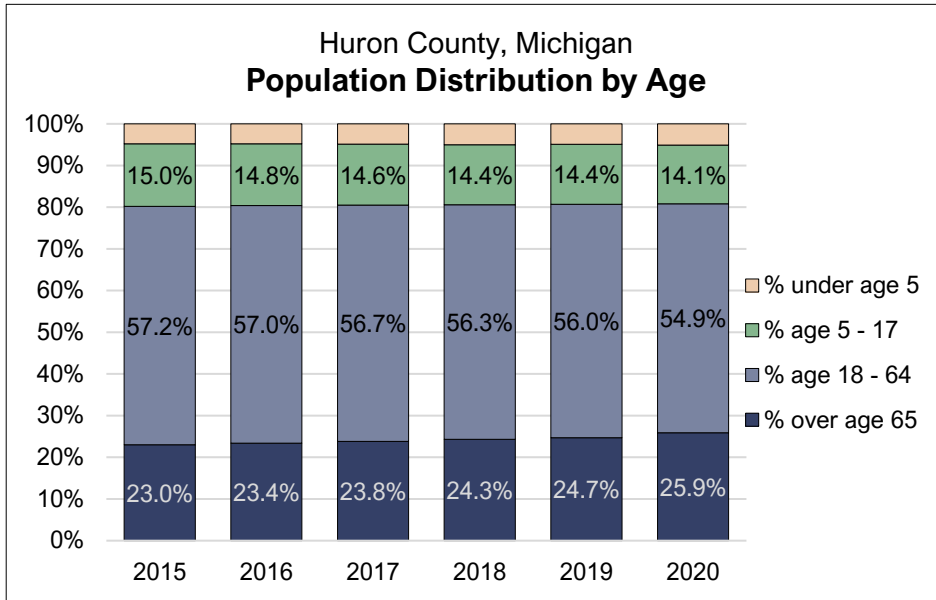
| | 2019 | 2020 | % Change | Trend |
|--|-----------|-----------|----------|-------|
| Population | | | | |
| Huron County population | 31,349 | 31,407 | 0.2% | |
| Under 5 years old | 4.9% | 5.1% | 4.1% | |
| Ages 5 - 17 years old | 14.4% | 14.1% | -2.1% | |
| Ages 18 - 64 years old | 56.0% | 54.9% | -2.0% | |
| Over 65 years old | 24.7% | 25.9% | 4.9% | |
| | 2018 | 2019 | % Change | Trend |
| Employment and Income | | | | |
| Median household income | \$ 46,320 | \$ 48,289 | 4.3% | |
| Per capita income | \$ 27,130 | \$ 27,852 | 2.7% | |
| Unemployment rate | 5.4% | 4.6% | -14.8% | |
| Percent living below poverty level | 12.9% | 13.0% | 0.8% | |
| Education | | | | |
| Percent of population with Bachelor's degree or higher | 15.5% | 16.0% | 3.2% | |
| Percent of population with High School diploma or higher | 88.9% | 89.1% | 0.2% | |

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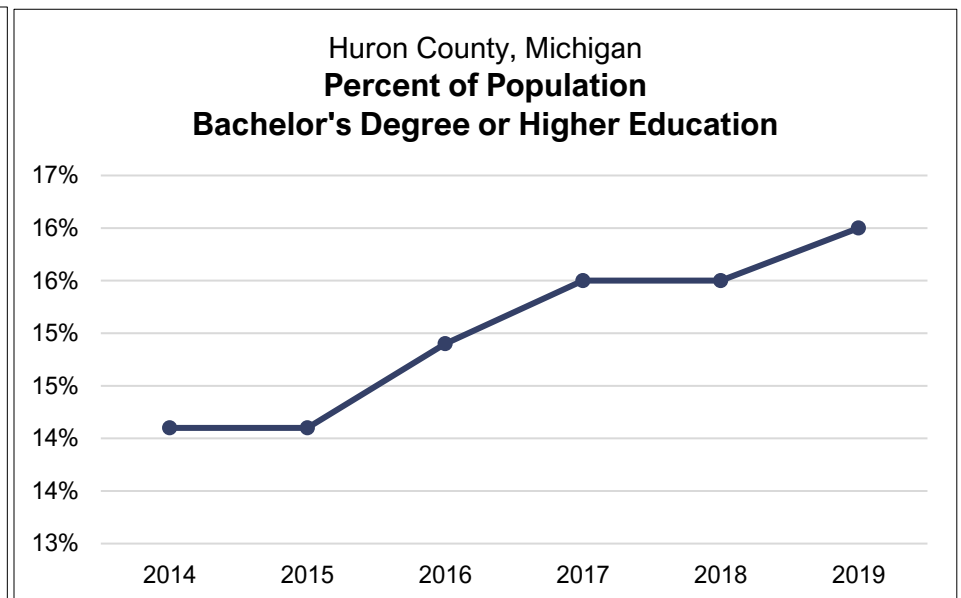
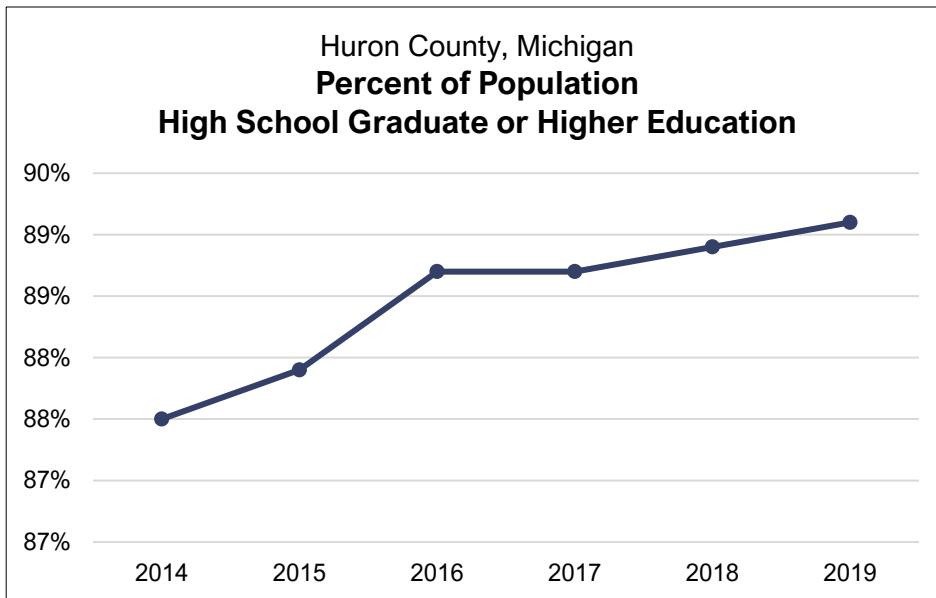
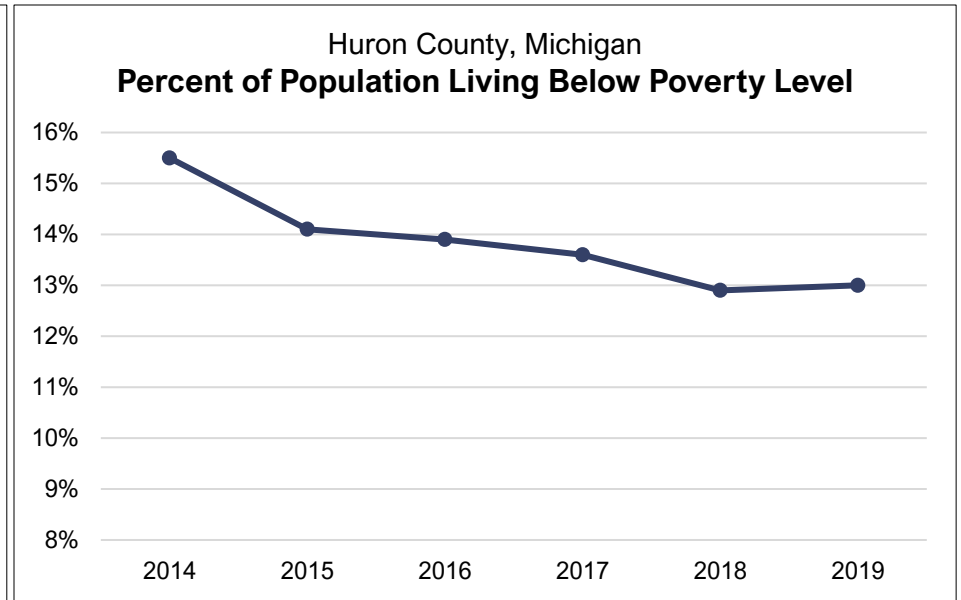
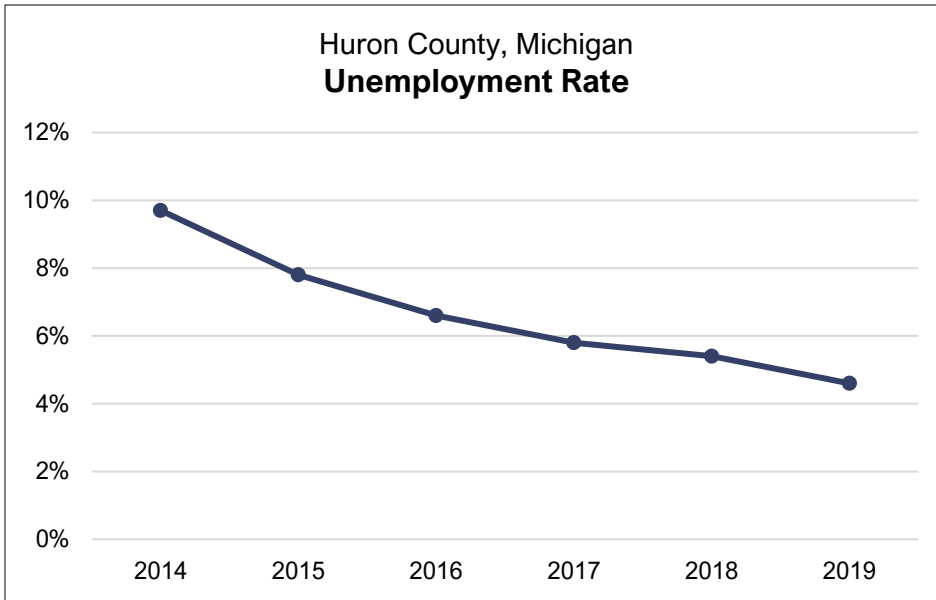
ECONOMIC STRENGTH INDICATORS

MULTI-YEAR TRENDS



ECONOMIC STRENGTH INDICATORS

MULTI-YEAR TRENDS (CONTINUED)



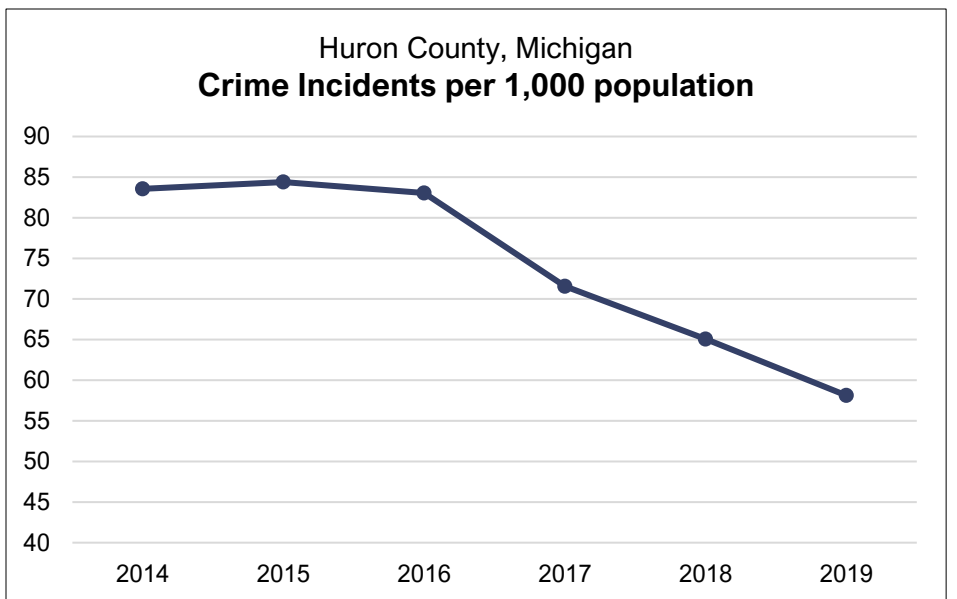
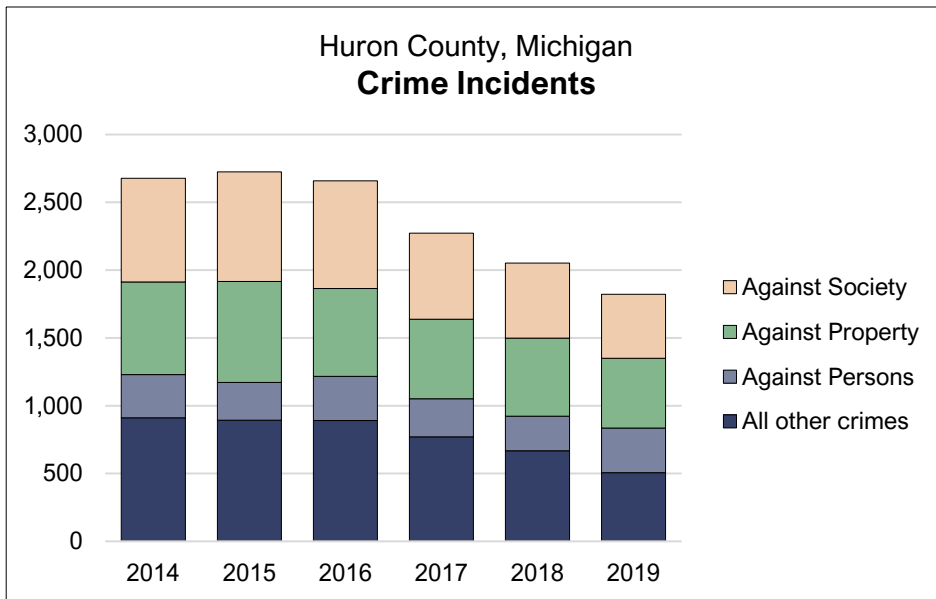
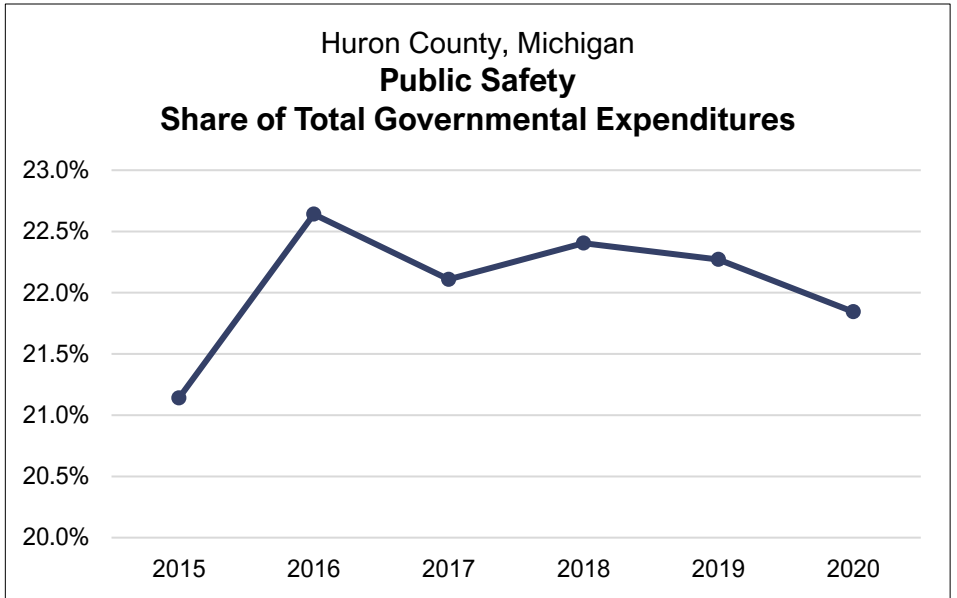
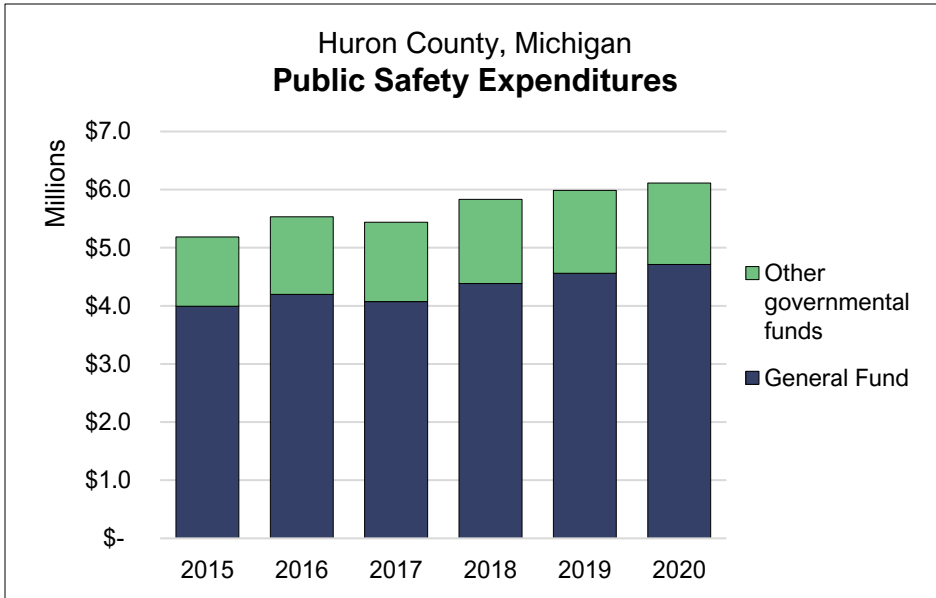
PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

2 YEAR COMPARISONS

| | 2019 | 2020 | % Change | Trend |
|--|--------------|--------------|----------|-------|
| Public Safety Expenditures | | | | |
| Public Safety expenditures - General Fund | \$ 4,561,359 | \$ 4,712,761 | 3.3% | ↗ |
| Public Safety's share of total General Fund expenditures | 28.2% | 27.8% | -1.5% | ↘ |
| Public Safety expenditures - all governmental funds | \$ 5,985,455 | \$ 6,112,354 | 2.1% | ↗ |
| Public Safety's share of total governmental expenditures | 22.3% | 21.8% | -1.9% | ↘ |
| Traffic Incidents | | | | |
| Total traffic crashes | 1,537 | 1,423 | -7.4% | ↘ |
| Injuries from crashes | 200 | 201 | 0.5% | ↗ |
| Fatalities from crashes | - | 5 | n/a | ↗ |
| Alcohol- or drug-related crashes | 40 | 48 | 20.0% | ↗ |
| Crashes involving deer | 1,085 | 1,015 | -6.5% | ↘ |
| Licensed Drivers | | | | |
| Total number of licensed drivers | 25,302 | 24,833 | -1.9% | ↘ |
| | 2018 | 2019 | % Change | Trend |
| Crime Statistics | | | | |
| Crimes per 1,000 population | 65.05 | 58.12 | -10.7% | ↘ |
| Total number of incidents | 2,052 | 1,822 | -11.2% | ↘ |
| Crimes against persons | 255 | 329 | 29.0% | ↗ |
| Crimes against property | 576 | 515 | -10.6% | ↘ |
| Crimes against society | 553 | 472 | -14.6% | ↘ |
| All other crimes | 668 | 506 | -24.3% | ↘ |

PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

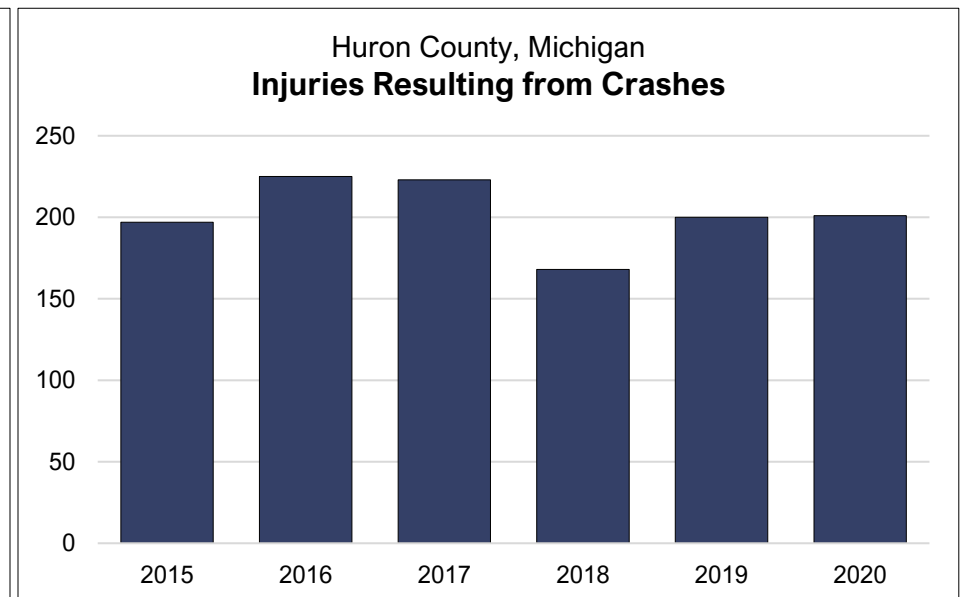
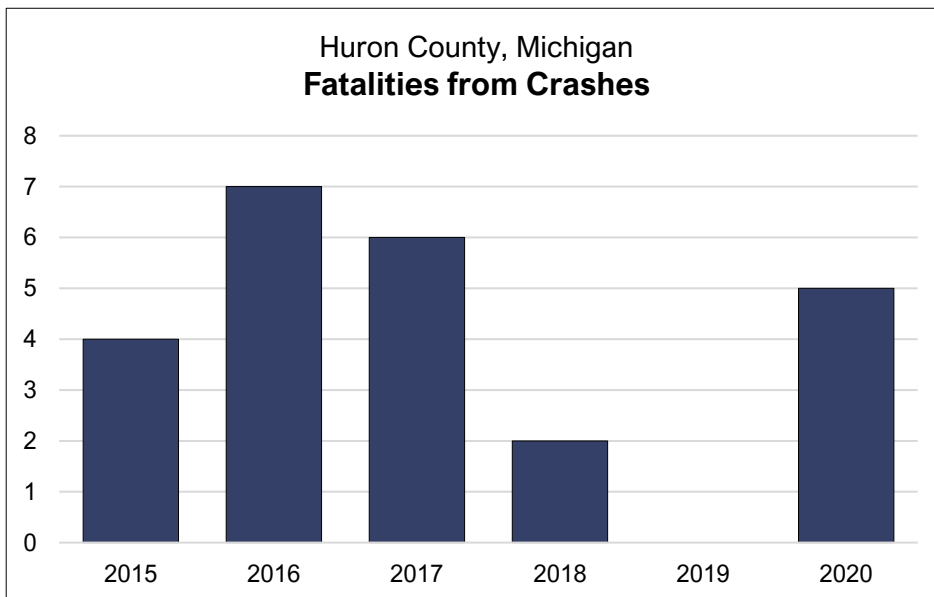
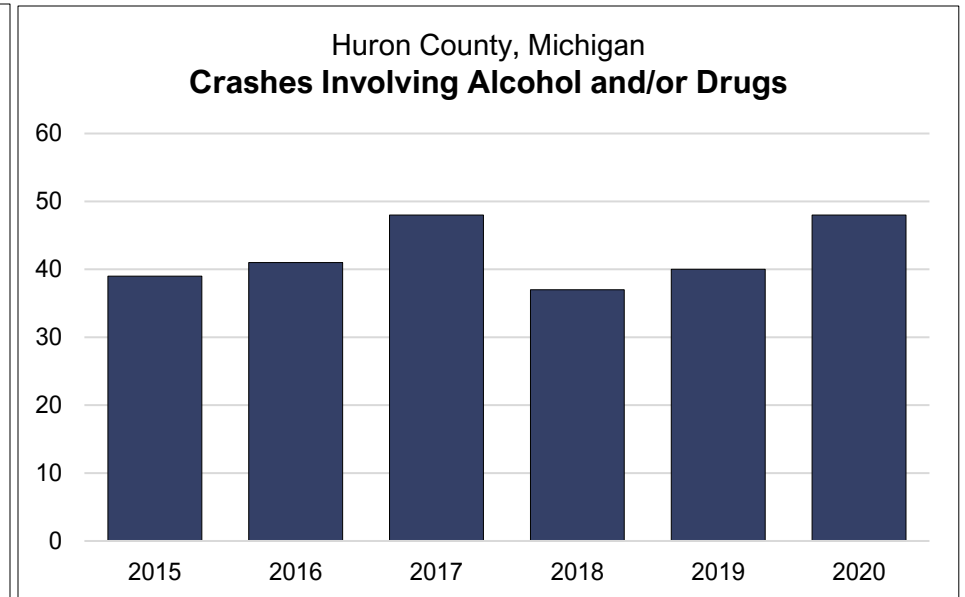
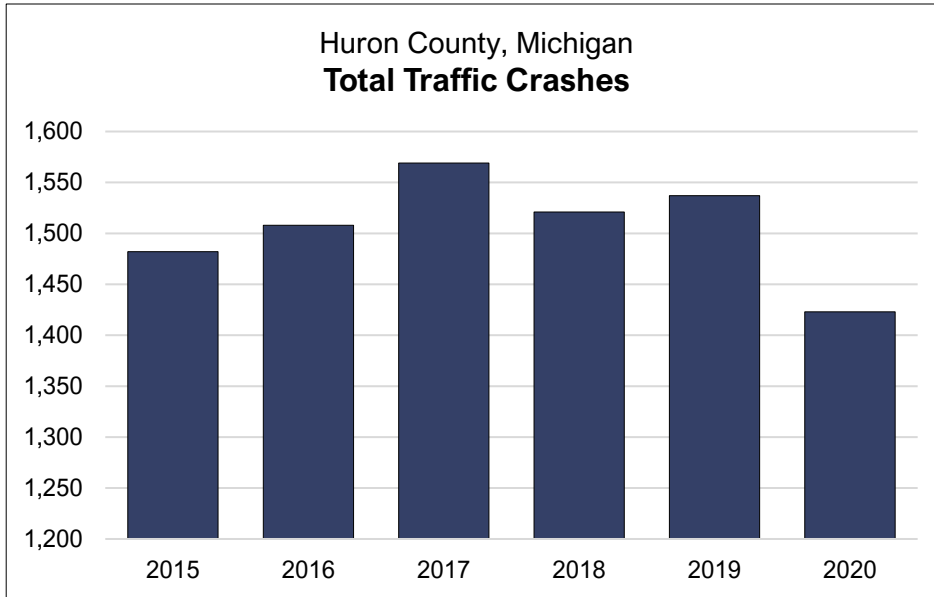
6 YEAR TRENDS





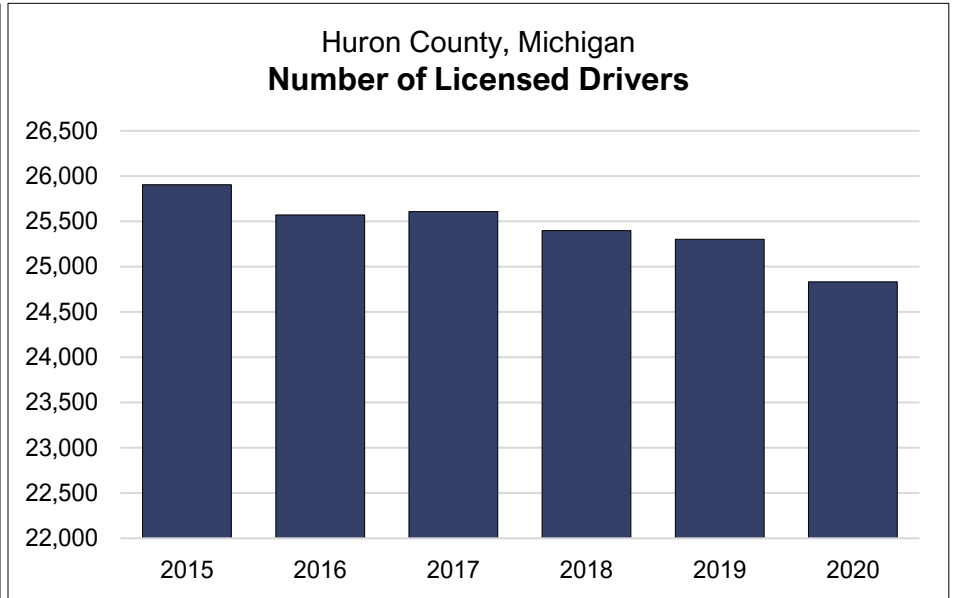
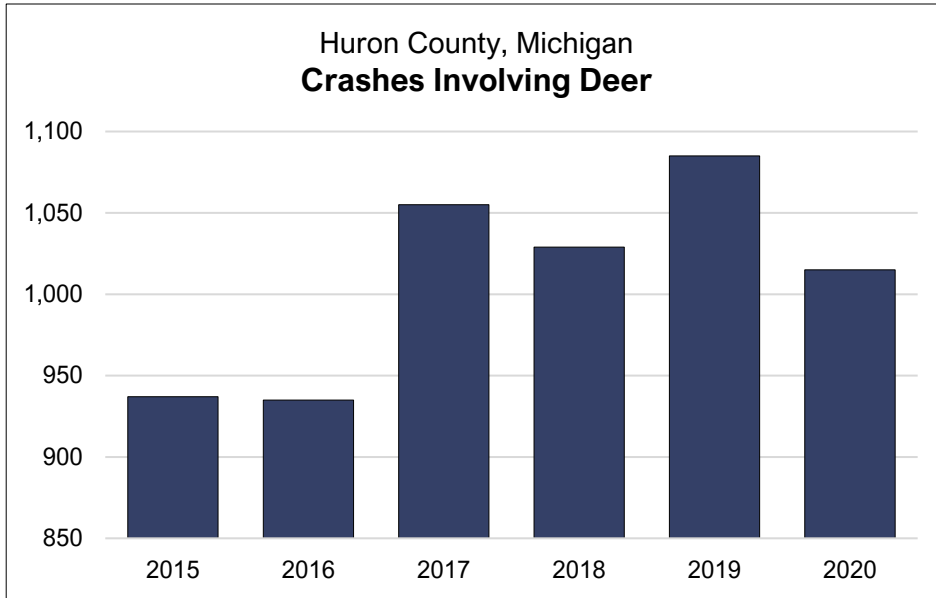
PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

6 YEAR TRENDS (CONTINUED)



PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

6 YEAR TRENDS (CONTINUED)



QUALITY OF LIFE

INDICATORS AND GENERAL STATISTICS

BROADBAND ACCESS

Data as of December 2020:

- 100% of population has access to 2 or more providers for >25 Mbps broadband
- 69.4% of population has access to >100 Mbps broadband
- 33% of the population has access >1,000 Mbps broadband

LAND USE

The total area of 2,137 square miles

Great Lakes Shoreline

93 miles on Lake Huron and Saginaw Bay

State Parks

Sleeper State Park, 723 acres

Port Crescent State Park, 600 acres

County Parks

6 parks with overnight camping; totaling over 400 acres

The largest is Wagener Park, 132 acres

4 Day-Use only parks; totaling over 280 acres

The largest is Huron County Nature Center and Wilderness Arboretum

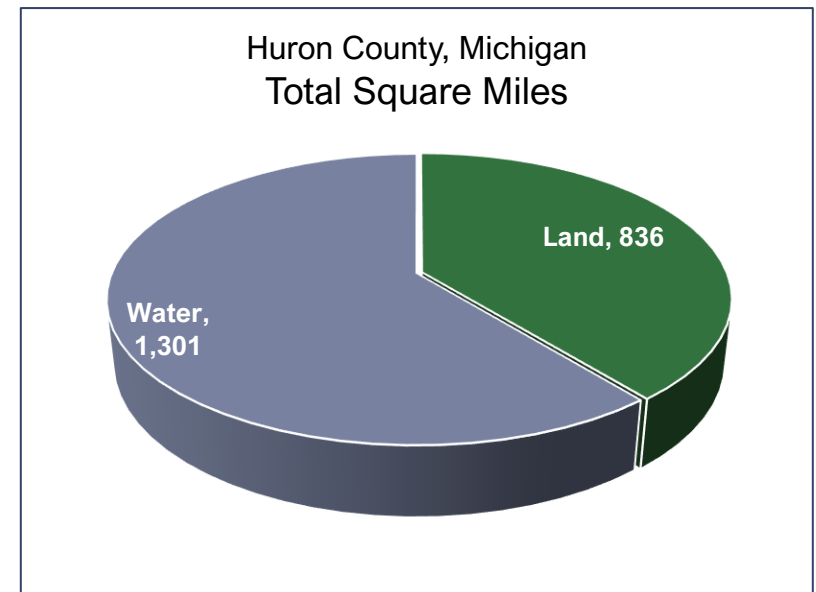
Trails

Over 17 miles of Hiking/Biking/Cross-County Skiing trails, including: Wagener County Park, 5 miles.

State Wildlife Management and Game Areas

Over 13,000 acres managed by DNR for Wildlife Conservation and Management, including

- Verona State Game Area (7,695 acres)
- Wildfowl Bay State Wildlife Area (2,313 acres)



QUALITY OF LIFE

INDICATORS AND GENERAL STATISTICS (CONTINUED)

TRANSPORTATION

County Marinas

State, private, and municipal marinas are located along the Lake Huron shoreline.

County Airports

Huron County Memorial Airport with 2 paved runways

CULTURAL

Historical Markers and Places

- 25 Historical Markers

Museums

- 6 Museums

Annual Festivals

7 Annual Festivals, including

- Cheeseburger Festival
- Michigan Sugar Festival

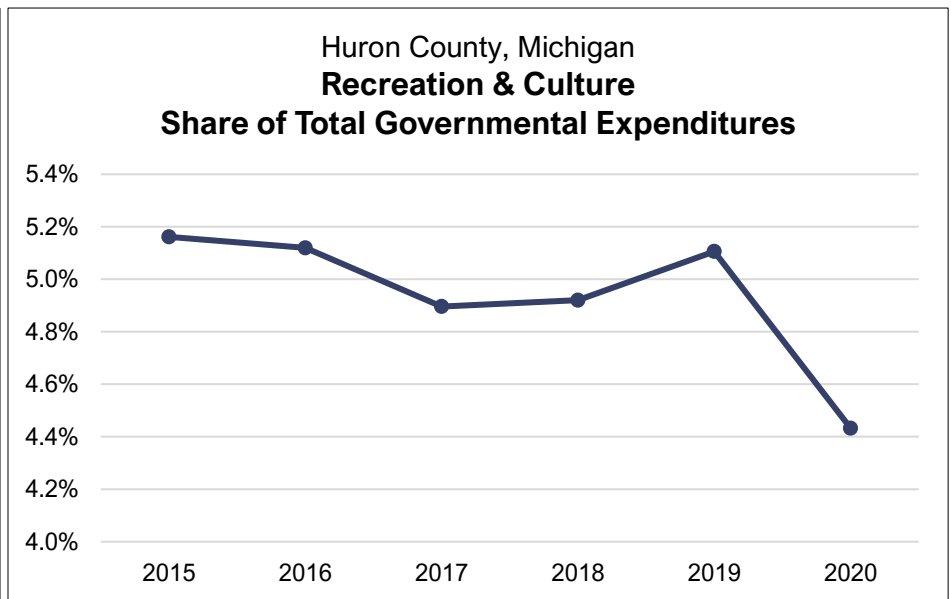
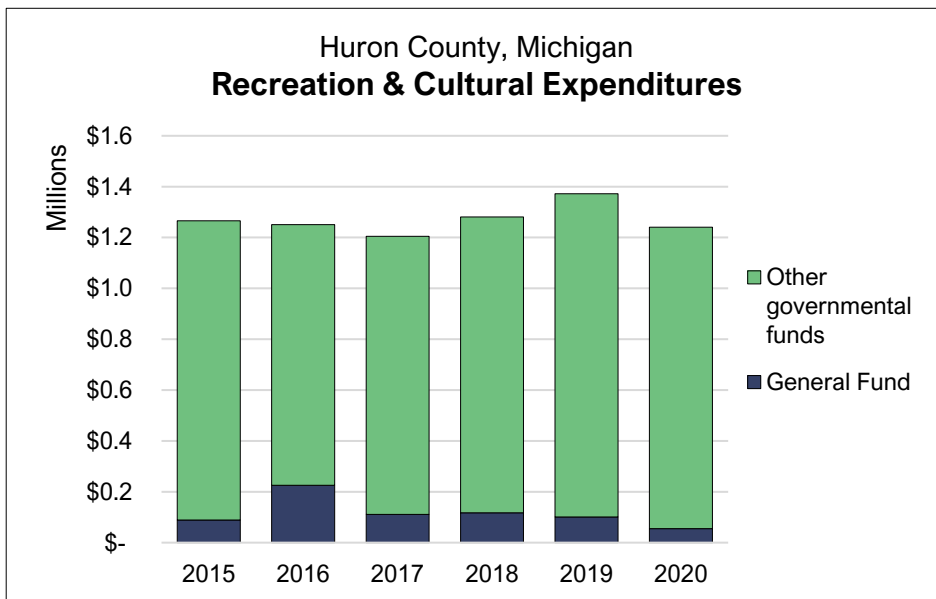
QUALITY OF LIFE

2 YEAR COMPARISONS

| | 2019 | 2020 | % Change | Trend |
|--|--------------|--------------|----------|-------|
| General Fund Recreation & Cultural Expenditures | | | | |
| Recreation & Cultural expenditures | \$ 100,958 | \$ 55,152 | -45.4% | ↓ |
| Share of total General Fund expenditures | 0.62% | 0.33% | -46.8% | ↓ |
| Recreation & Cultural Total Governmental Expenditures | | | | |
| Recreation & Cultural expenditures | \$ 1,372,222 | \$ 1,240,294 | -9.6% | ↓ |
| Share of total governmental expenditures | 5.11% | 4.43% | -13.3% | ↓ |

QUALITY OF LIFE

6 YEAR TRENDS

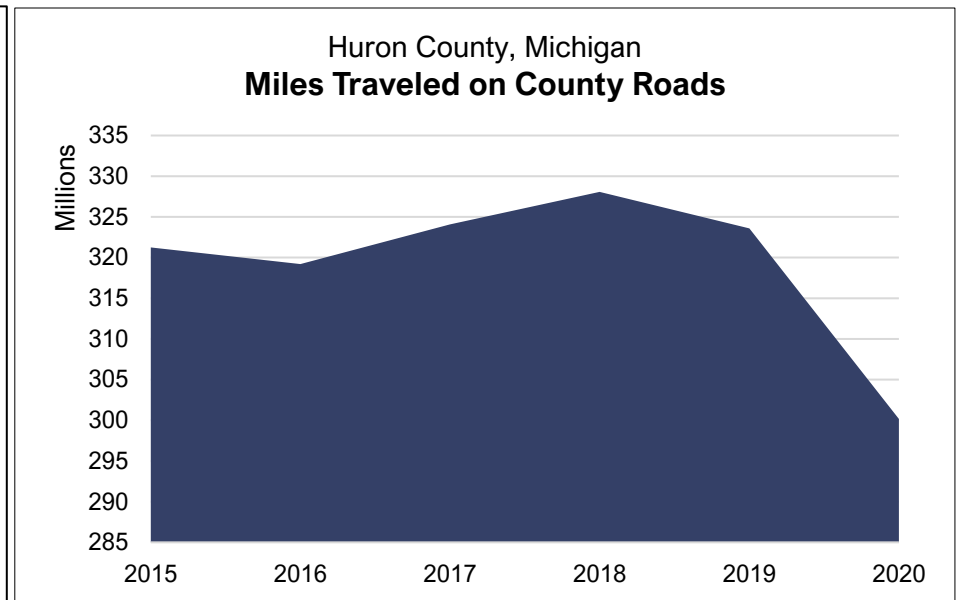
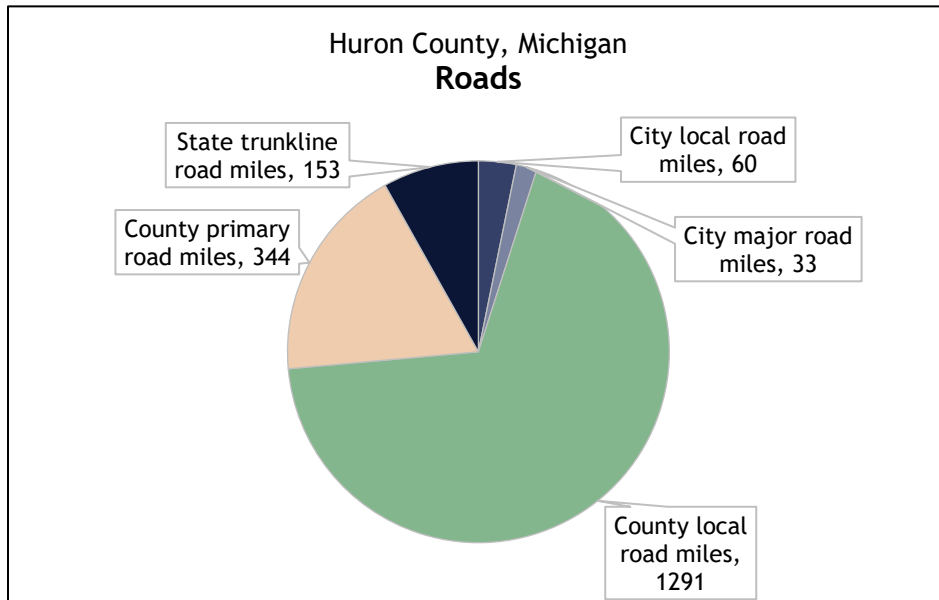


ROADS AND BRIDGES

GENERAL INFORMATION AND STATISTICS

County Roads, Miles

| | |
|-----------------|-------|
| State Trunkline | 153 |
| County Primary | 344 |
| County Local | 1,291 |
| City Major | 33 |
| City Local | 60 |



ROADS AND BRIDGES

2 YEAR COMPARISONS

| | 2019 | 2020 | % Change | Trend |
|---|----------------|---------------|-----------------|--------------|
| Road Expenditures | | | | |
| General Fund road expenditures | \$ 10,775 | \$ 11,225 | 4.2% | ↗ |
| Other governmental funds road expenditures | \$ 2,515,644 | \$ 2,512,262 | -0.1% | ↘ |
| Less: Appropriation to Road Commission | \$ (2,178,531) | \$ (219,200) | -89.9% | ↘ |
| Road Commission expenditures | \$ 14,913,768 | \$ 16,603,023 | 11.3% | ↗ |
| Total road expenditures | \$ 15,261,656 | \$ 18,907,310 | 23.9% | ↗ |
| | 2018 | 2019 | % Change | Trend |
| Road Conditions, Federal Aid Lane Miles, Road Commission Roads | | | | |
| "Good" miles | 99.4 | 86.4 | -13.0% | ↘ |
| "Fair" miles | 310.3 | 316.5 | 2.0% | ↗ |
| "Poor" miles | 252.2 | 259.0 | 2.7% | ↗ |
| Road Conditions, Federal Aid Lane Miles, All Roads | | | | |
| "Good" miles | 149.2 | 109.1 | -26.9% | ↘ |
| "Fair" miles | 441.9 | 480.7 | 8.8% | ↗ |
| "Poor" miles | 381.0 | 385.2 | 1.1% | ↗ |

*Due to COVID, Statistics for 2020 not available at time of publication

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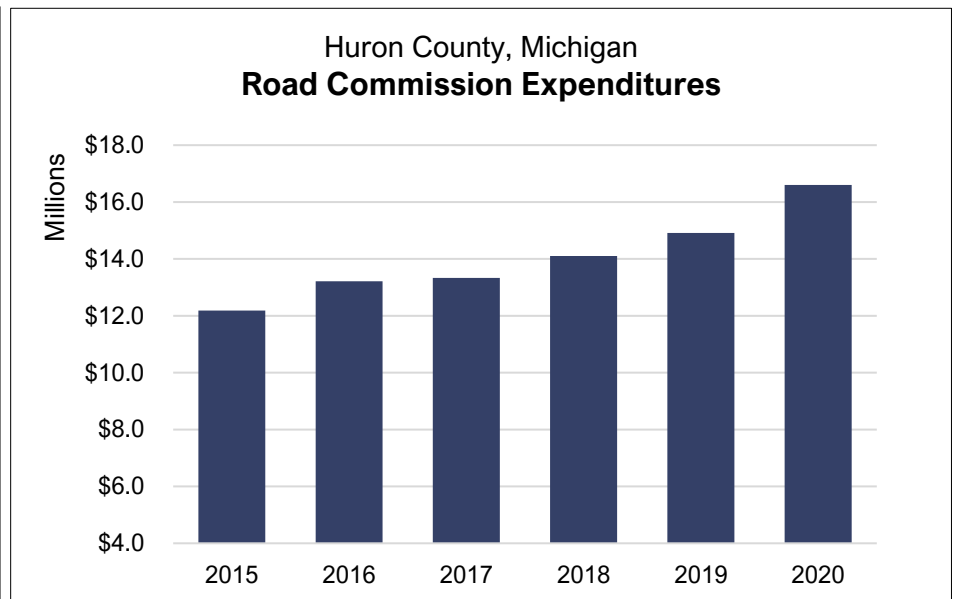
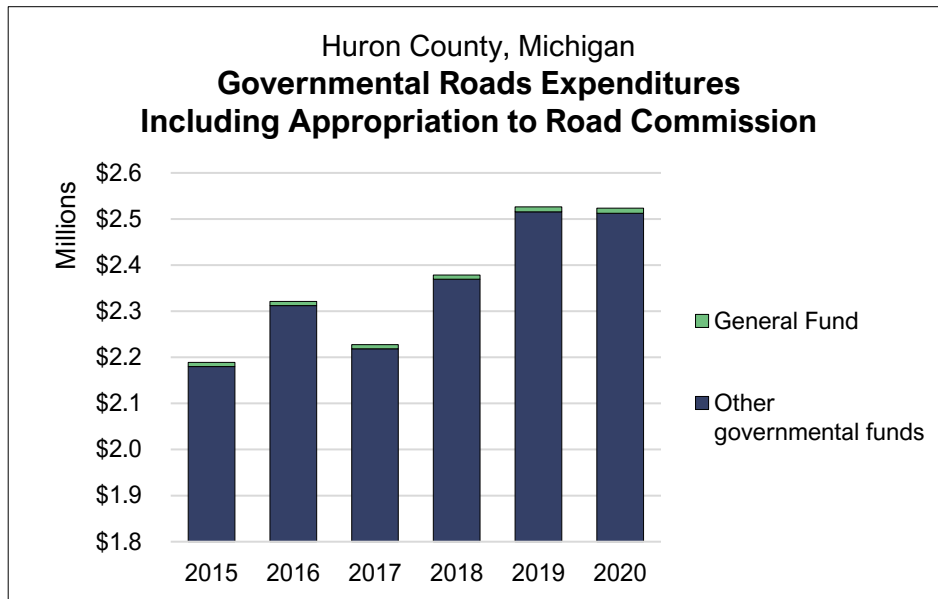
ROADS AND BRIDGES

2 YEAR COMPARISONS (CONTINUED)

| | 2019 | 2020 | % Change | Trend |
|------------------------------|-------------|-------------|----------|-------|
| ANNUAL MILES TRAVELED | 323,593,331 | 300,166,231 | -7.2% | ↘ |
| BRIDGE CONDITIONS | | | | |
| "Good" | 75 | 77 | 2.7% | ↗ |
| "Fair" | 114 | 112 | -1.8% | ↘ |
| "Poor" | 4 | 4 | 0.0% | ↔ |

ROADS AND BRIDGES

6 YEAR TRENDS



ROADS AND BRIDGES

6 YEAR TRENDS (CONTINUED)

