



HURON COUNTY
Your Welcoming Neighbor



ACCOUNTABILITY AND TRANSPARENCY REPORT

PREPARED NOVEMBER 2021

Citizen's Guide to Governmental Finances

for Fiscal Year ending December 31, 2020



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

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EXPENDITURES

2 YEAR COMPARISONS

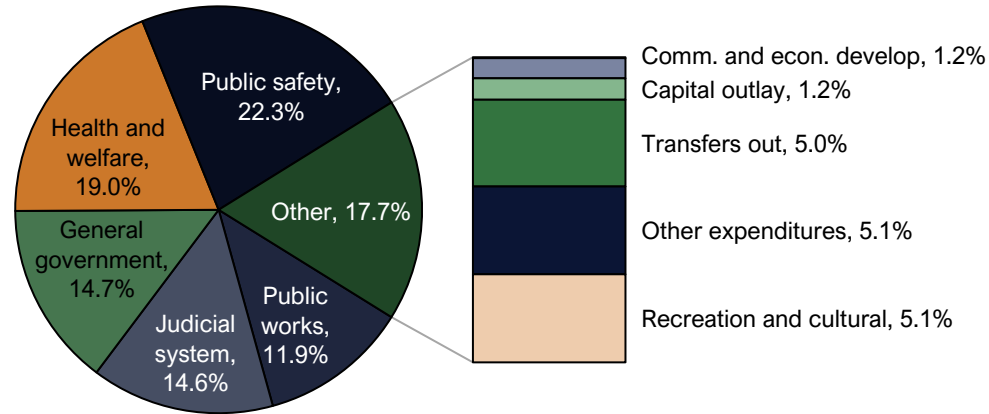
	2019	2020	% Change	Trend
All Governmental Funds - Expenditures				
Judicial	\$ 3,910,679	\$ 3,713,106	-5.1%	↘
General government	3,937,805	4,248,472	7.9%	↗
Public safety	5,985,455	6,112,354	2.1%	↗
Public works	3,187,925	3,210,380	0.7%	↗
Health and Welfare	5,099,848	5,476,488	7.4%	↗
Community and Economic Development	313,937	289,689	-7.7%	↘
Recreation and Culture	1,372,222	1,240,294	-9.6%	↘
Other	1,367,545	1,422,299	4.0%	↗
Capital Outlay	333,913	506,296	51.6%	↗
Debt Service	14,437	9,366	-35.1%	↘
Transfers Out	1,351,711	1,752,953	29.7%	↗
All Governmental Funds - Total Expenditures				
Total expenditures	\$ 26,875,477	\$ 27,981,697	4.1%	↗
Total expenditures, per capita	\$ 857.30	\$ 890.94	3.9%	↗

-  Change is positive; Performance is improving
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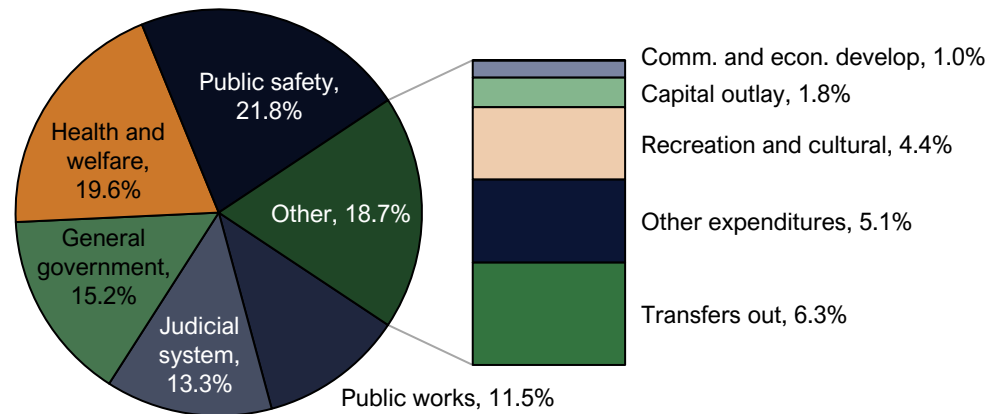
EXPENDITURES

2 YEAR COMPARISONS

Huron County, Michigan
2019 Governmental Expenditures

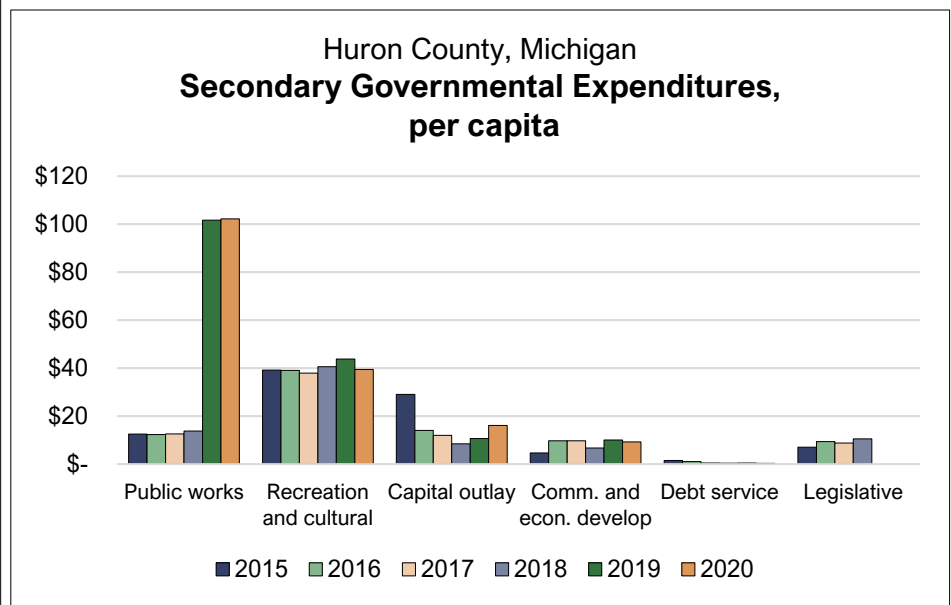
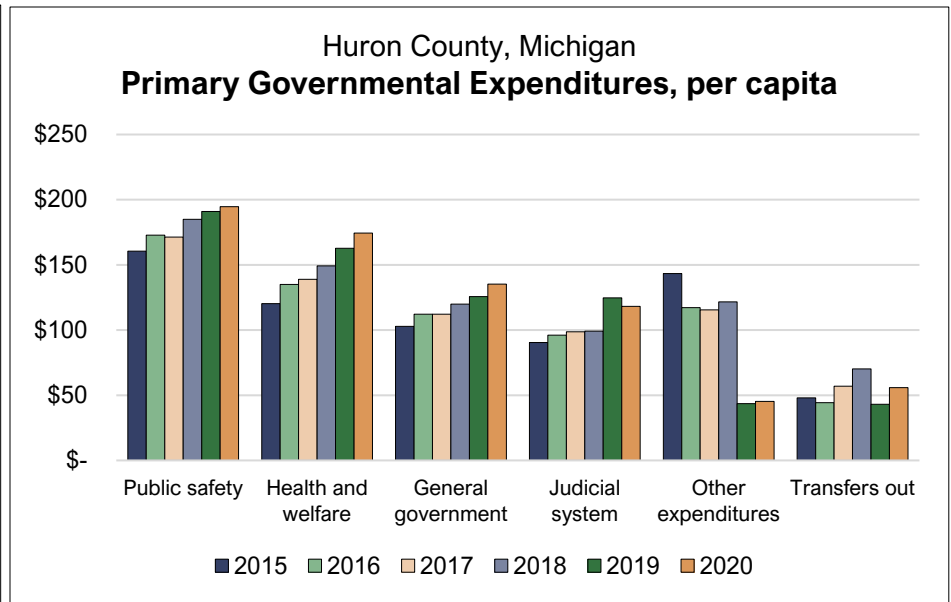
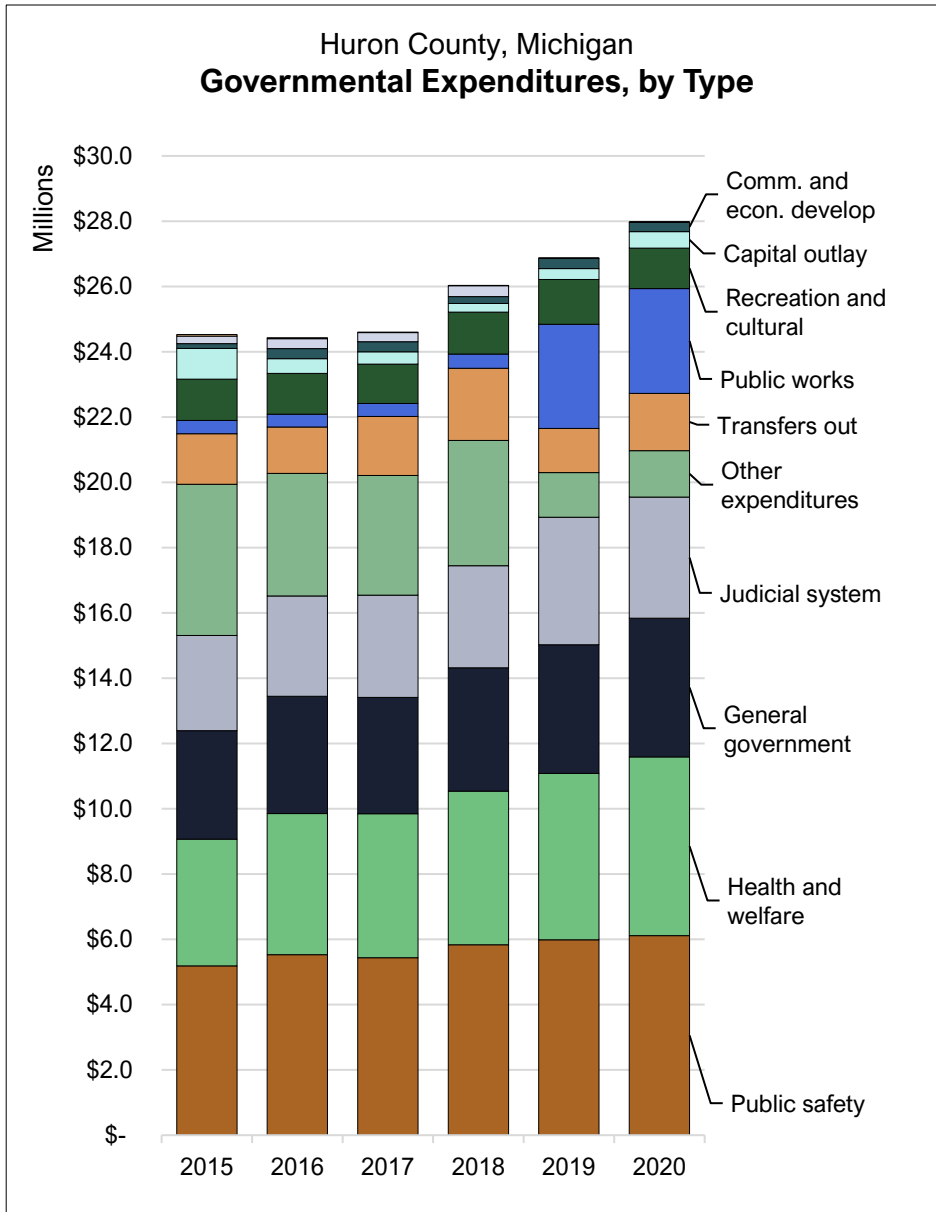


Huron County, Michigan
2020 Governmental Expenditures



EXPENDITURES

6 YEAR TRENDS



REVENUES

2 YEAR COMPARISON

	2019	2020	% Change	Trend
All Governmental Funds - Revenues				
Taxes	\$ 14,362,794	\$ 14,388,778	0.2%	↗
Licenses and permits	718,759	585,358	-18.6%	↘
Intergovernmental revenue	3,826,257	4,718,206	23.3%	↗
Charges for services	6,317,260	5,587,135	-11.6%	↘
Fines and forfeitures	123,357	79,983	-35.2%	↘
Interest and rents	592,199	456,781	-22.9%	↘
Other revenues	208,876	155,752	-25.4%	↘
Transfers In	1,494,364	2,105,540	40.9%	↗
All Governmental Funds - Total Revenues				
Total revenues	\$ 27,643,866	\$ 28,077,533	1.6%	↗
Total revenues, per capita	\$ 881.81	\$ 893.99	1.4%	↗

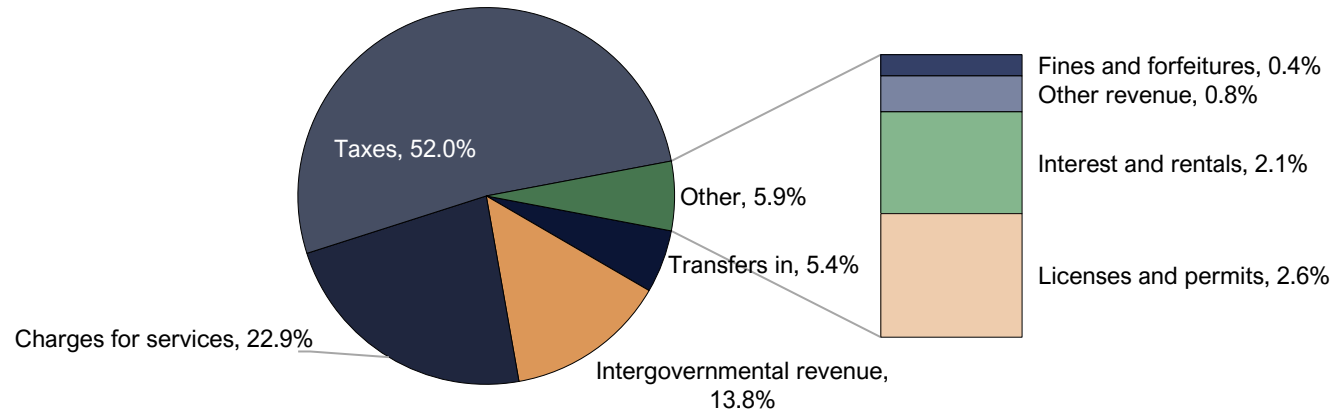
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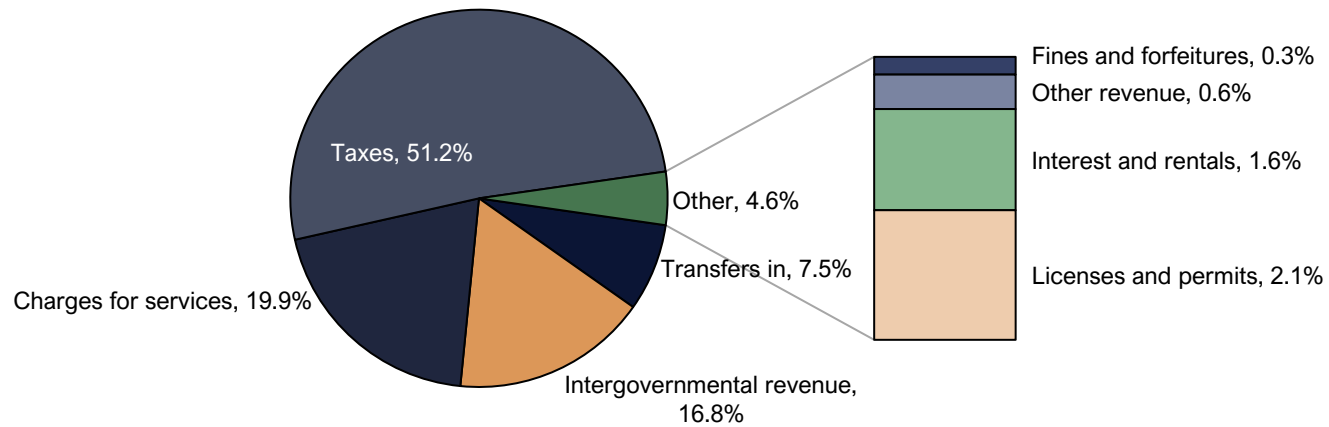
REVENUES

2 YEAR COMPARISONS (CONTINUED)

Huron County, Michigan
2019 Governmental Revenues



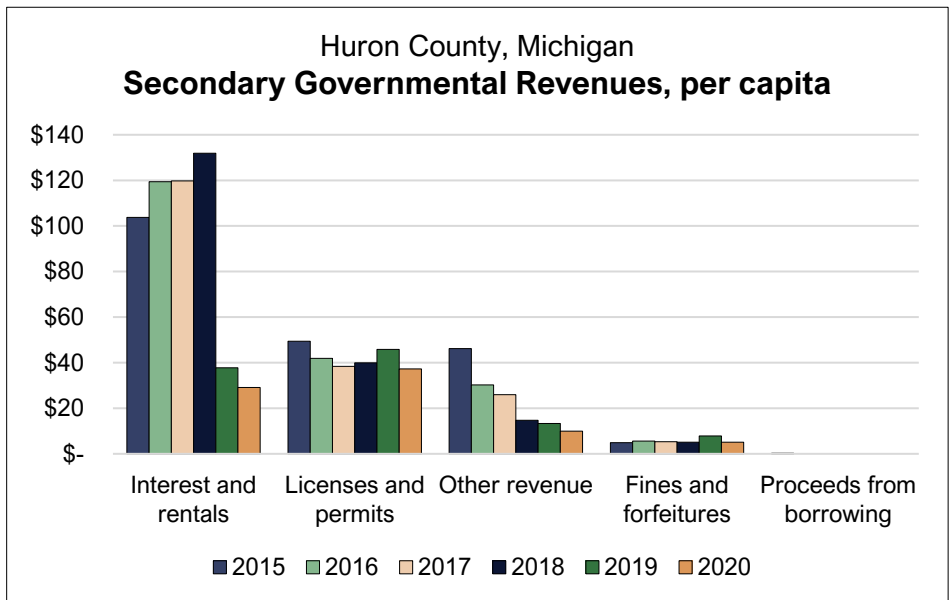
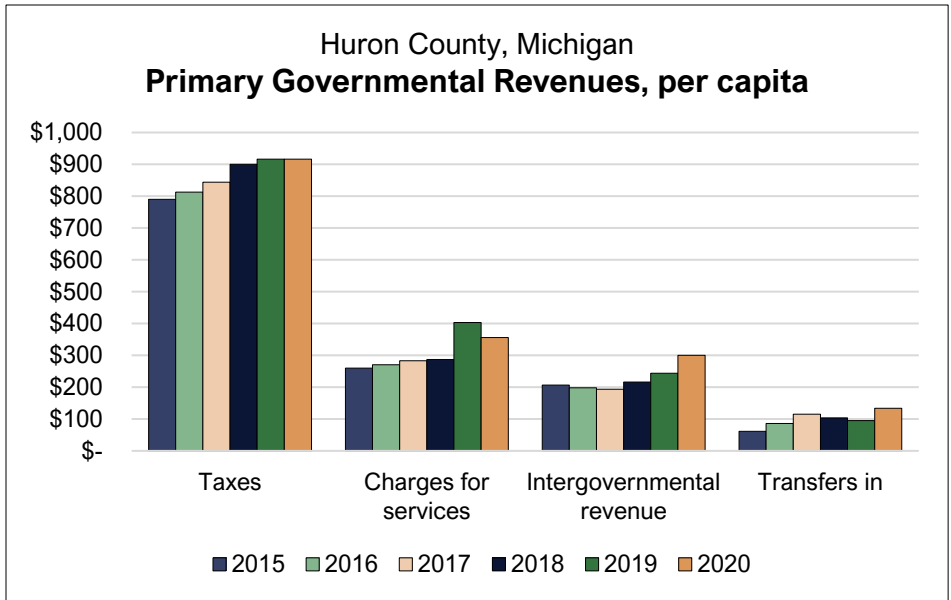
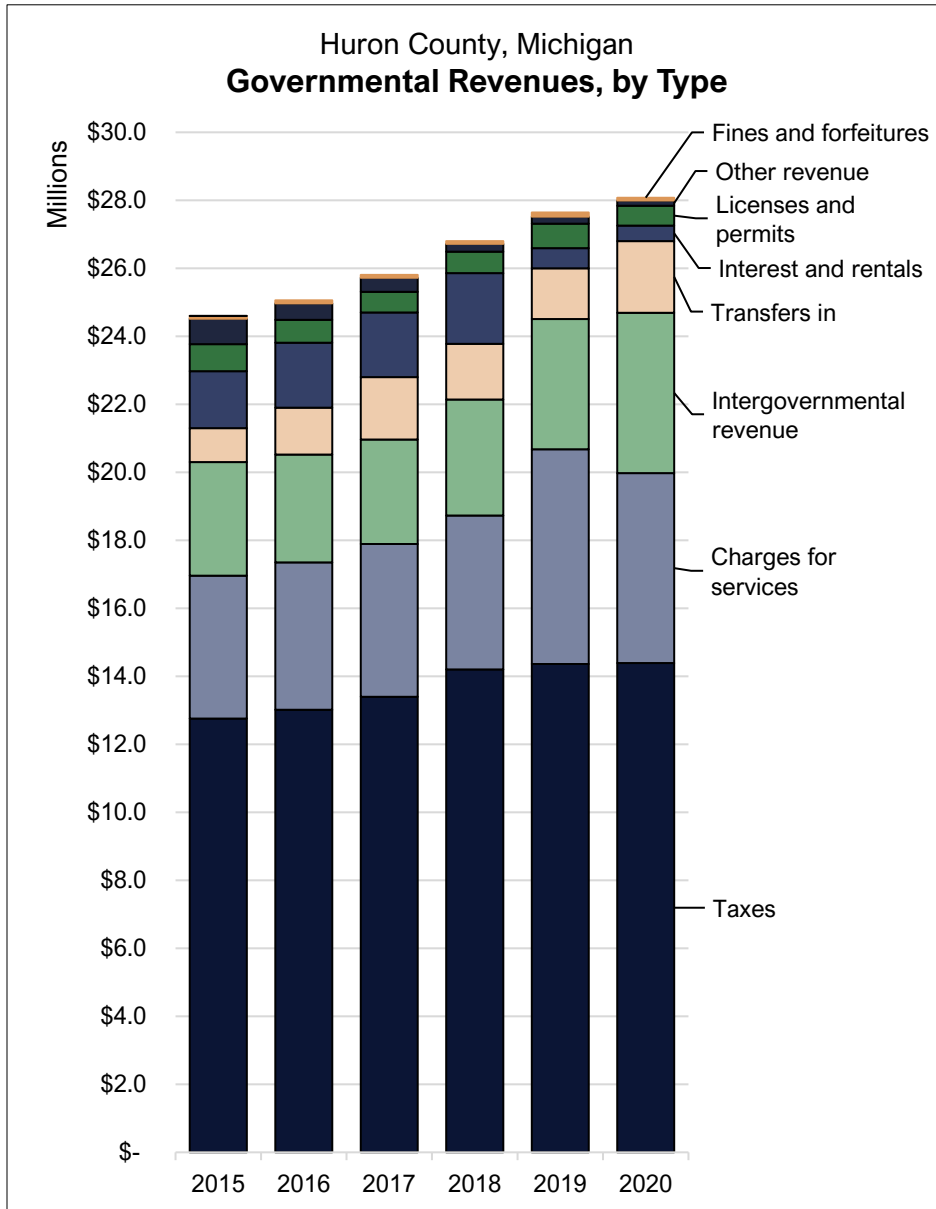
Huron County, Michigan
2020 Governmental Revenues





REVENUES

6 YEAR TRENDS



FINANCIAL POSITION

2 YEAR COMPARISONS

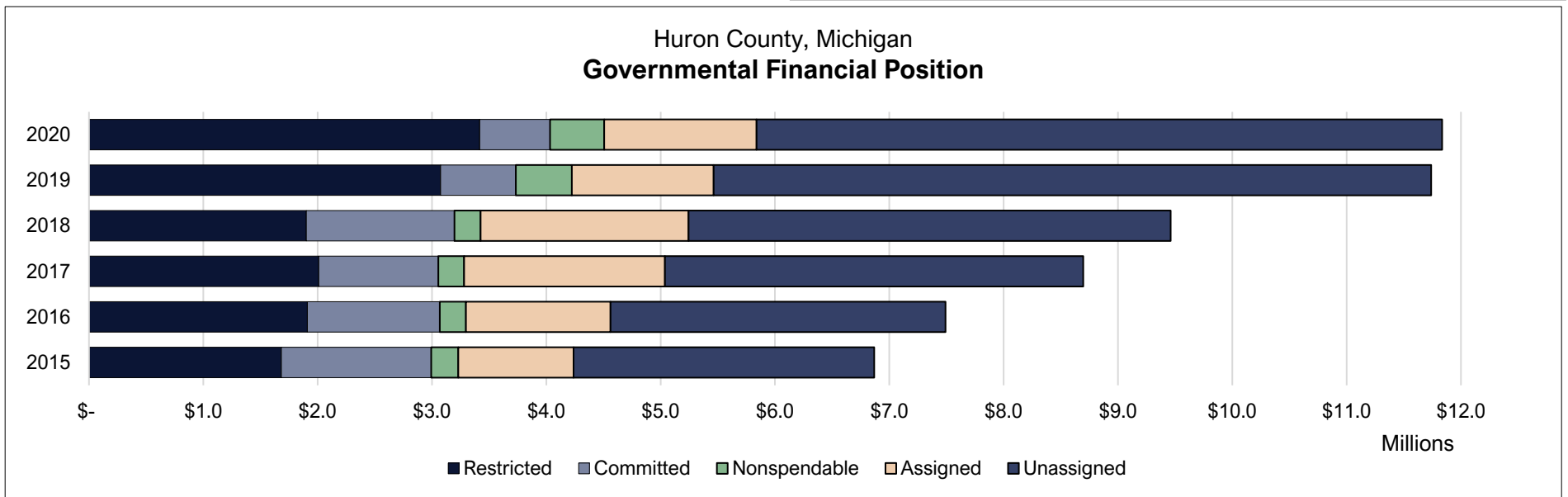
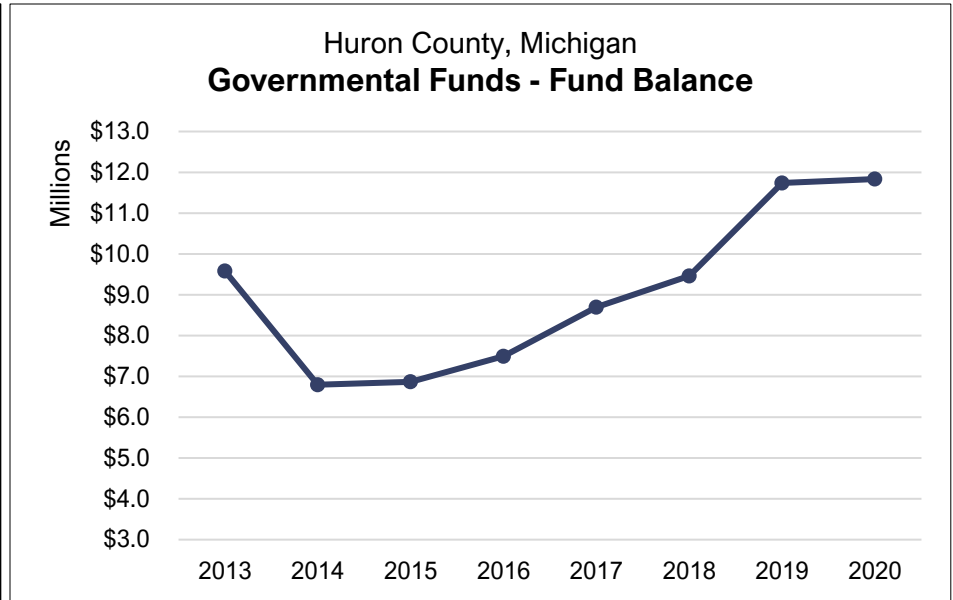
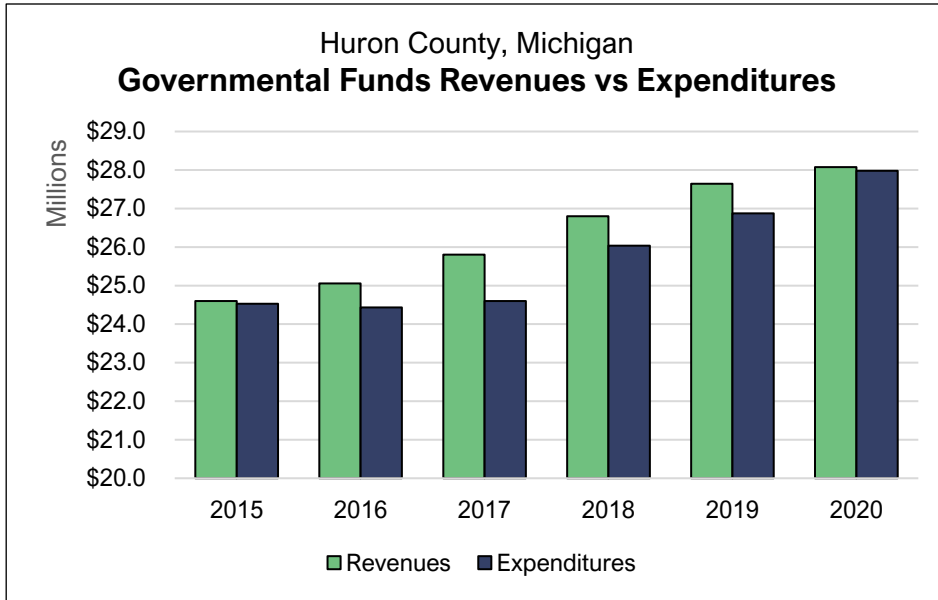
	2019	2020	% Change	Trend
Governmental Funds, Net				
Total governmental revenues	\$ 27,643,866	\$ 28,077,533	1.6%	↗
Total governmental expenditures	\$ 26,875,477	\$ 27,981,697	4.1%	↗
Excess (Shortfall)	768,389	95,836	-87.5%	↘
Governmental Funds, Financial Position				
Restricted	\$ 3,075,050	\$ 3,417,669	11.1%	↗
Committed	658,228	615,105	-6.6%	↘
Nonspendable	489,841	473,835	-3.3%	↘
Assigned	1,240,674	1,332,767	7.4%	↗
Unassigned	6,275,437	5,995,690	-4.5%	↘
Total governmental funds, fund balance	\$ 11,739,230	\$ 11,835,066	0.8%	↗

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FINANCIAL POSITION

6 YEAR TRENDS



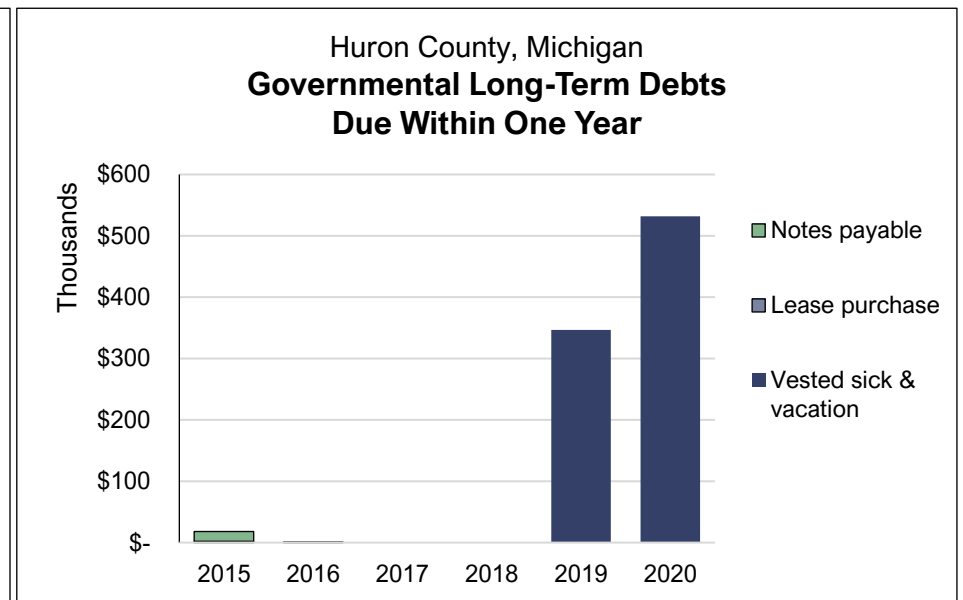
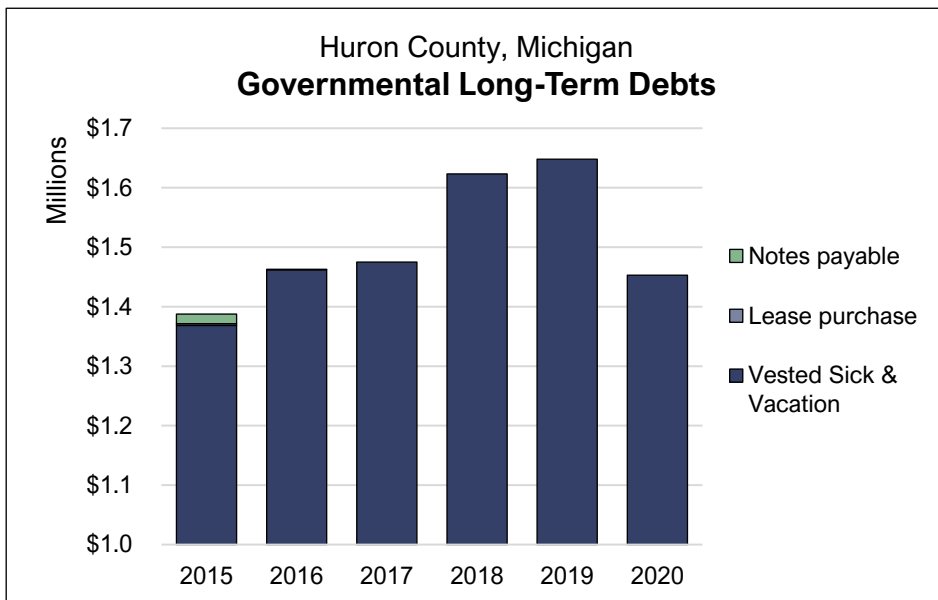
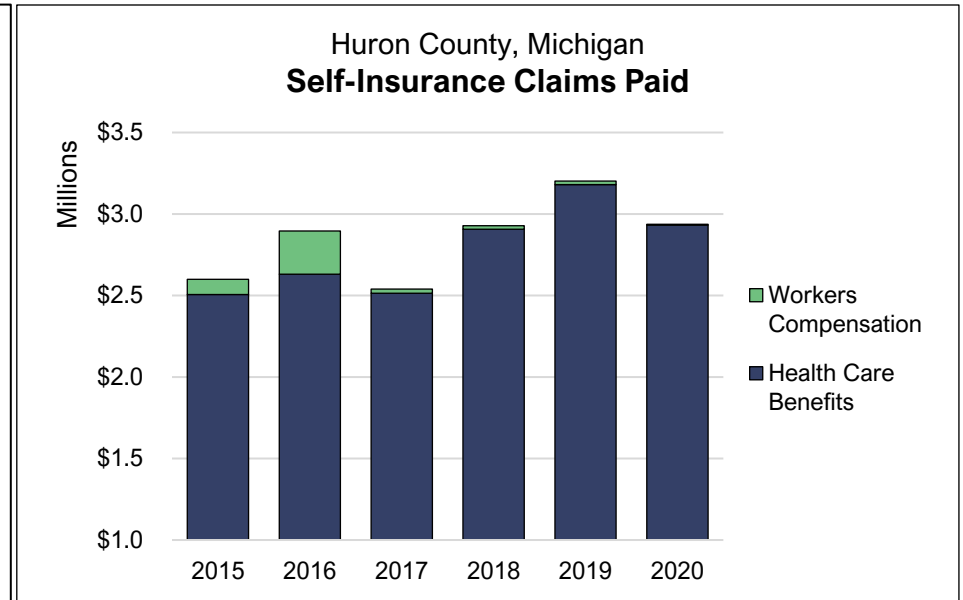
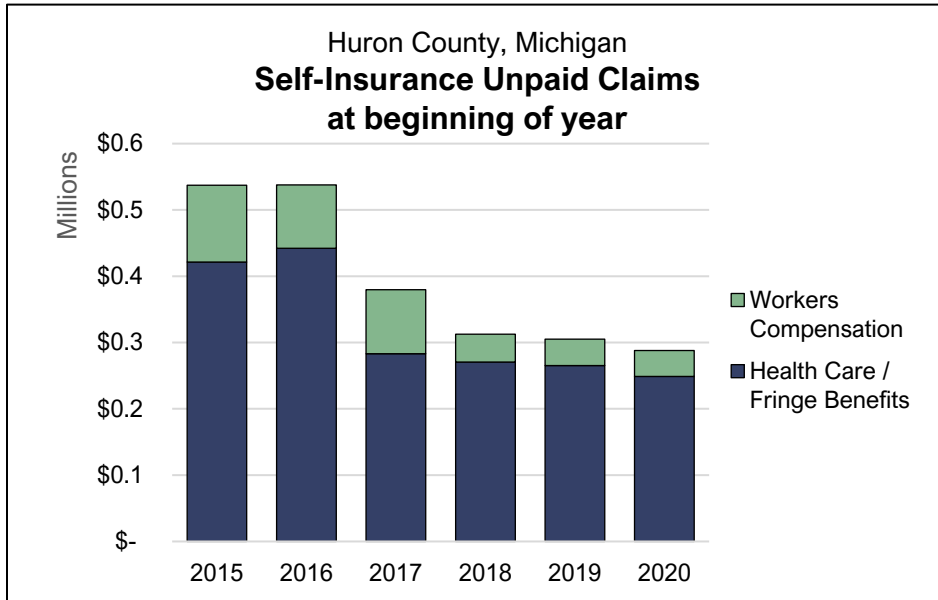
LONG-TERM DEBT

2 YEAR COMPARISONS

	2019	2020	% Change	Trend
Self-Insurance Health Care Benefits & Workers' Comp				
Unpaid claims, beginning of year	\$ 304,967	\$ 287,845	-5.6%	↓
Provision for claims	\$ 3,184,843	\$ 2,918,640	-8.4%	↓
Claims paid	\$ 3,201,965	\$ 2,936,696	-8.3%	↓
Unpaid claims, end of year	\$ 287,845	\$ 269,789	-6.3%	↓
Long-Term Debt Obligations				
Governmental activities installment debts	\$ -	\$ -	n/a	↔
Vested vacation & sick leave	\$ 1,647,870	\$ 1,452,923	-11.8%	↓
Total long-term debt for governmental funds	\$ 1,647,870	\$ 1,452,923	-11.8%	↓
Long-Term Debt Obligations, Due within One Year				
Vested vacation & sick leave	\$ 346,659	\$ 531,750	53.4%	↑













LONG-TERM DEBT

6 YEAR TRENDS



PENSION PLANS

2 YEAR COMPARISONS

	2019	2020	% Change	Trend
MERS Defined Benefit Plan				
Assets	\$ 64,678,679	\$ 65,933,467	1.9%	
Actuarial liability	\$ 92,627,074	\$ 98,893,229	6.8%	
Overfunded (unfunded) liability	\$ (27,948,395)	\$ (32,959,762)	17.9%	
Percent funded	69.8%	66.7%	-4.4%	
Other Post Employment Benefits - County Retiree Medical Plan				
Plan fiduciary net position	\$ 4,426,416	\$ 4,569,885	3.2%	
Total liability	\$ 34,041,638	\$ 34,508,869	1.4%	
Net OPEB asset (liability)	\$ (29,615,222)	\$ (29,938,984)	1.1%	
Pension & OPEB Contributions				
Defined benefit pension plan	\$ 3,308,508	\$ 3,826,788	15.7%	
OPEB obligation	3,004,633	2,976,585	-0.9%	
OPEB benefit payment	891,341	728,821	-18.2%	
Defined contribution plan	36,362	56,095	54.3%	
Total Pension & OPEB Contributions	\$ 7,240,844	\$ 7,588,289	4.8%	

PENSION PLANS

6 YEAR TRENDS

