



108th ANNUAL REPORT

Huron County Road Commission

Board of County Road Commissioners of Huron County

ROAD COMMISSIONERS:

MICHAEL A. LEPAGE
PIGEON

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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 108th Annual Report for the fiscal year ending December 31, 2025.


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 \$9,017,207 in 2025, ending the year at \$28,224,647.

- Revenue = \$33,100,055
- Expenditures = \$24,082,849
- Change in fund balance = \$9,017,207

Roads

The second year of a 5 year, 1 mill Primary Road countywide millage produced \$2,461,000 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 14 miles of county primary roads and prepare other roads for paving in the upcoming years as follows:

	<u>Primary</u>
Asphalt resurfaced	11 miles
Chip seal resurfaced	3 miles
Culverts installed	8
Bridges replaced	1
	<hr/>
Roads	\$ 3,140,148
Bridges	\$ 2,146,886
Total cost	\$ 5,287,034

Paid for by:	
Primary millage	\$ 2,461,776
Federal grants	\$ 2,061,603
MTF distributions	\$ 763,655
Total cost	\$ 5,287,034

The total local road construction program was \$8,158,833 with \$7,614,136 from the Townships, and \$485,417 from Road Commission matching contributions. The Township construction level was approximately \$409,000 less than 2024.

	<u>Local</u>
Roads	\$ 8,086,177
Bridges/Other	\$ 72,656
Total cost	\$ 8,158,833

Paid for by:	
MTF distributions	\$ 485,417
Township funds	\$ 7,614,136
Other contributions	\$ 59,280
Total	\$ 8,158,833

HIGHLIGHTS (continued)

The Michigan Transportation Fund (MTF) revenue is the result of a statutory formula 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 2025, MTF revenue decreased by \$127,000 when compared to 2024 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 4 structures being designed for construction in 2026 and 2027. 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 2025, The Road Commission entered into a contract for a new shop building that was not completed as of December 31, 2025. Debt proceeds, future revenue and net position are expected to be sufficient to cover this commitment.

The Road Commission purchased many items of mostly used equipment. These items are purchased at a much lower cost than if they were new. One new truck chassis was purchased during 2025. This will be equipped with the necessary accessories and put into service in 2026-2027.

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 105% as of the most recent actuarial report.

The 2026 Budget

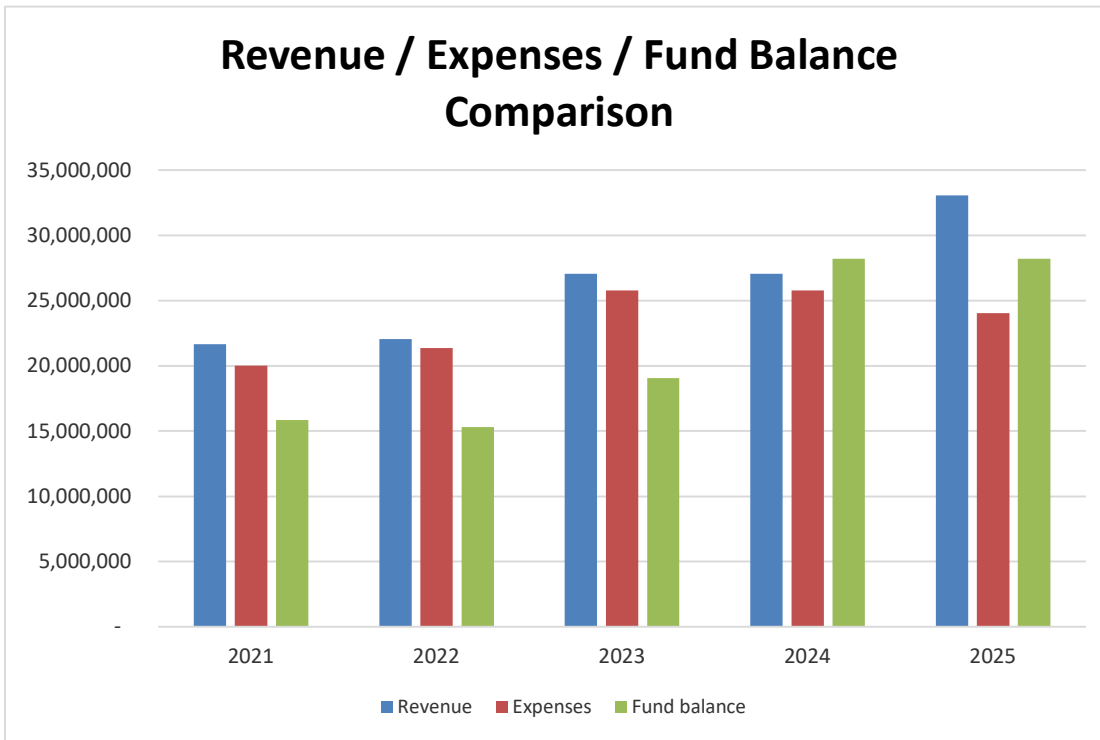
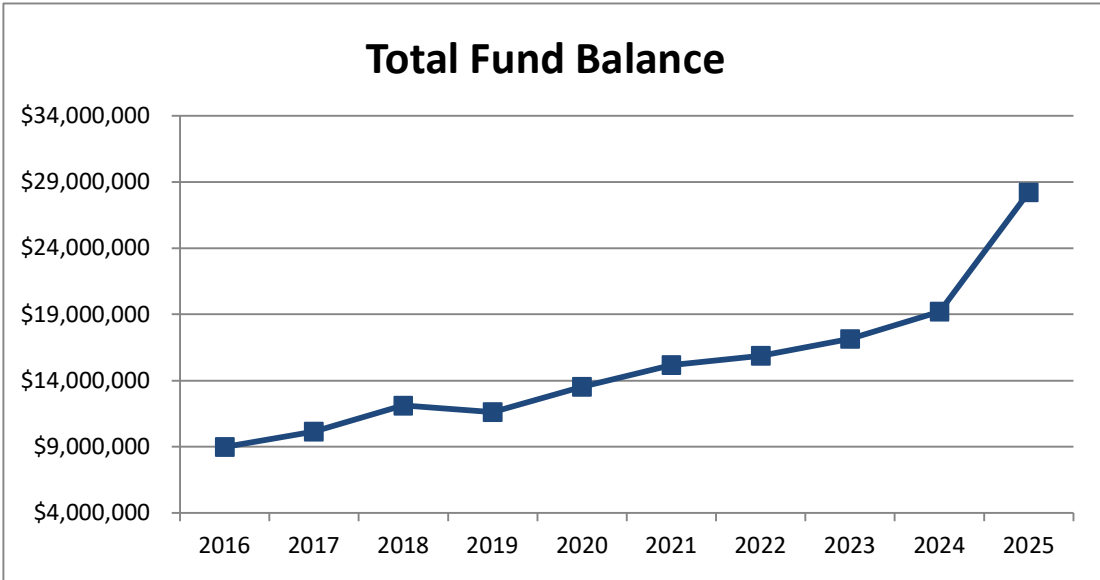
As adopted, the 2026 budget includes a revenue projection of \$26.26 million and expenditures of \$34.66 million, which results in a decrease of \$8,400,000 that will be to the covered by fund balance.

Revenue from MTF was projected to be \$10 million in the adopted budget. Local road projects scheduled by townships were projected to be \$7.5 million for 2026.

**Huron County Road Commission
Balance Sheet
2021-2025**

	<u>2021</u>		<u>2022</u>		<u>2023</u>		<u>2024</u>		<u>2025</u>	
ASSETS:										
Cash and Investments		\$ 12,540,333		\$ 12,926,819		\$ 14,380,735		\$ 15,652,683		\$ 25,078,102
Accounts Receivable:										
State		1,784,842		1,871,035		1,911,797		2,465,347		2,062,088
Townships		90,138		182,836		131,513		71,241		150,794
Other		<u>1,026,703</u>	<u>2,901,683</u>	<u>1,098,362</u>	<u>3,152,233</u>	<u>957,624</u>	<u>3,000,934</u>	<u>1,035,085</u>	<u>3,571,673</u>	<u>852,074</u>
Inventory:										
Equipment Parts		416,618		509,092		504,964		448,345		510,327
Road Material		<u>1,387,349</u>	<u>1,803,967</u>	<u>1,683,101</u>	<u>2,192,193</u>	<u>1,322,267</u>	<u>1,827,231</u>	<u>1,778,672</u>	<u>2,227,017</u>	<u>1,487,590</u>
Prepaid /Deferred Expense		<u>3,699</u>		<u>3,649</u>		<u>4,500</u>		<u>4,098</u>		<u>4,173</u>
TOTAL		<u>\$ 17,249,682</u>		<u>\$ 18,274,894</u>		<u>\$ 19,213,400</u>		<u>\$ 21,455,471</u>		<u>\$ 30,145,148</u>
LIABILITIES:										
Accounts Payable		\$ 1,042,741		\$ 1,449,335		\$ 1,017,180		\$ 1,538,246		\$ 1,001,163
Escrow		585,852		584,602		608,827		391,215		507,777
Unavailable Revenue		-		-		-		-		-
Advances		<u>440,501</u>	<u>2,069,094</u>	<u>374,359</u>	<u>2,408,296</u>	<u>439,034</u>	<u>2,065,041</u>	<u>318,570</u>	<u>2,248,031</u>	<u>411,561</u>
										<u>1,920,501</u>
FUND BALANCE:										
Nonspendable & Restricted		1,807,666		2,195,842		1,831,731		2,227,017		8,387,090
Unassigned		<u>13,372,922</u>	<u>15,180,588</u>	<u>13,670,756</u>	<u>15,866,598</u>	<u>15,316,628</u>	<u>17,148,359</u>	<u>16,980,423</u>	<u>19,207,440</u>	<u>19,837,557</u>
										<u>28,224,647</u>
TOTAL		<u>\$ 17,249,682</u>		<u>\$ 18,274,894</u>		<u>\$ 19,213,400</u>		<u>\$ 21,455,471</u>		<u>\$ 30,145,148</u>
FIXED ASSETS										
Equipment & Buildings		\$ 15,316,230		\$ 16,329,278		\$ 17,858,189		\$ 19,800,030		\$ 21,515,668
Depreciation		(11,986,616)		(12,317,324)		(12,953,349)		(13,050,183)		(13,948,258)
Roads & Bridges		179,201,642		185,970,848		193,398,186		199,985,223		206,594,815
Depreciation		<u>(72,437,972)</u>		<u>(76,427,416)</u>		<u>(78,085,453)</u>		<u>(81,127,528)</u>		<u>(84,100,733)</u>
NET FIXED ASSETS		<u>\$ 110,093,284</u>		<u>\$ 113,555,386</u>		<u>\$ 120,217,573</u>		<u>\$ 125,607,542</u>		<u>\$ 130,061,492</u>
LONG TERM DEBTS										
MTF Notes Payable		\$ 250,000		\$ 200,000		\$ 150,000		\$ 100,000		\$ 6,435,000
Installment Purchases		<u>111,560</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
TOTAL		<u>\$ 361,560</u>		<u>\$ 200,000</u>		<u>\$ 150,000</u>		<u>\$ 100,000</u>		<u>\$ 6,435,000</u>

Huron County Road Commission



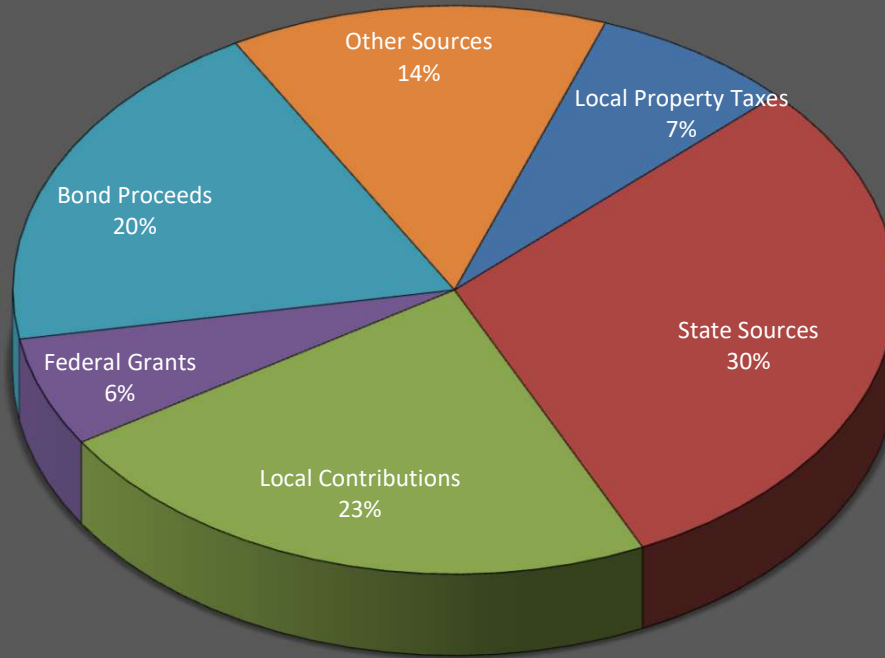
**Huron County Road Commission
Revenue and Expenditures
2021 - 2025**

REVENUE	2021	2022	2023	2024	2025
Countywide Millage	\$ 2,196,396	\$ 2,208,045	\$ 2,213,773	\$ 2,255,603	\$ 2,461,776
Michigan Transportation Fund	9,138,781	9,348,767	9,815,773	10,029,411	9,902,028
Michigan - Other Special Funds	-	-	499,178	652,983	29,633
*Federal Grants			3,486,654	1,868,841	2,061,603
Township Contributions	6,699,826	6,841,482	7,695,384	7,980,206	7,614,136
Other Contributions	483,918	457,101	630,389	190,866	102,813
State Maintenance Revenue	2,980,139	2,572,559	2,100,562	2,524,944	2,943,636
Interest and Rental Income	48,570	113,495	444,858	493,125	654,570
Permits					45,647
Other	129,841	498,348	183,268	734,018	826,872
Proceeds from Borrowing	-	-	-	-	6,457,341
TOTAL REVENUE	21,677,471	22,039,797	27,069,839	26,729,997	33,100,055
EXPENDITURES					
Primary Road Preservation	3,515,838	3,224,005	3,697,921	3,502,357	2,850,970
Primary Bridge Preservation	73,515	58,903	2,964,737	178,647	2,146,886
Primary Road Maintenance	2,181,845	2,361,022	2,281,826	2,474,712	2,793,329
Primary Bridge Maintenance	143,979	315,751	159,340	99,130	79,049
Local Road Preservation	7,297,072	7,170,899	8,124,622	8,358,756	8,086,177
Local Bridge/Other Preservation	5,530	6,369	20,051	769,406	72,656
Local Road Maintenance	2,360,004	2,567,968	2,728,468	2,448,688	2,507,224
Local Bridge Maintenance	109,732	140,377	231,415	431,594	229,143
Other Maintenance	197,155	475,659	577,173	220,104	213,509
State Maintenance Expense	2,777,346	2,376,902	1,922,477	2,525,009	2,781,360
Equipment Expense-Net	1,121,650	1,105,830	1,126,793	940,286	758,660
Administrative-Net	590,175	701,294	797,745	825,876	458,857
Capital Outlay - Net	(569,696)	682,509	1,102,885	1,844,429	817,829
Debt Service	223,511	166,299	52,625	51,922	287,201
TOTAL EXPENDITURES	20,027,656	21,353,787	25,788,078	24,670,916	24,082,849
Change in Fund Balance	\$ 2,012,141	\$ 5,716,052	\$ 941,919	\$ 2,059,081	\$ 9,017,207

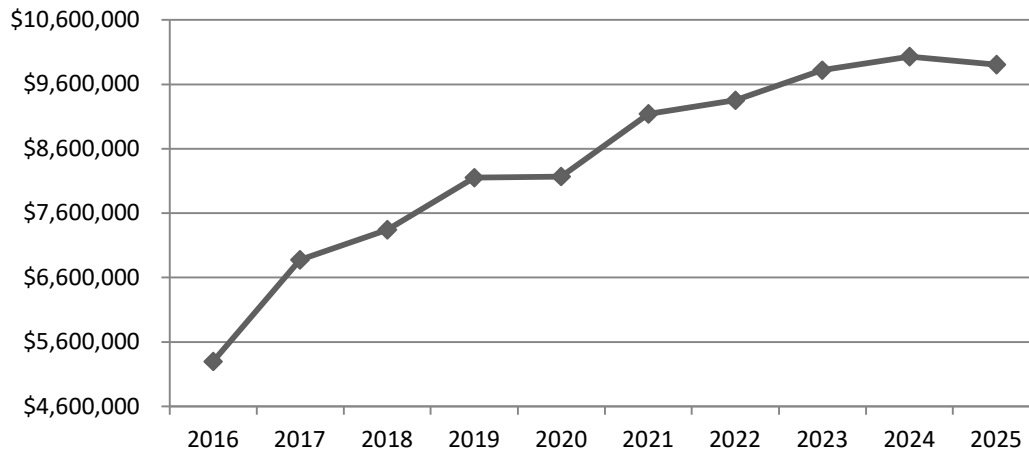
*Added in 2023

Huron County Road Commission

2025 Revenue Sources

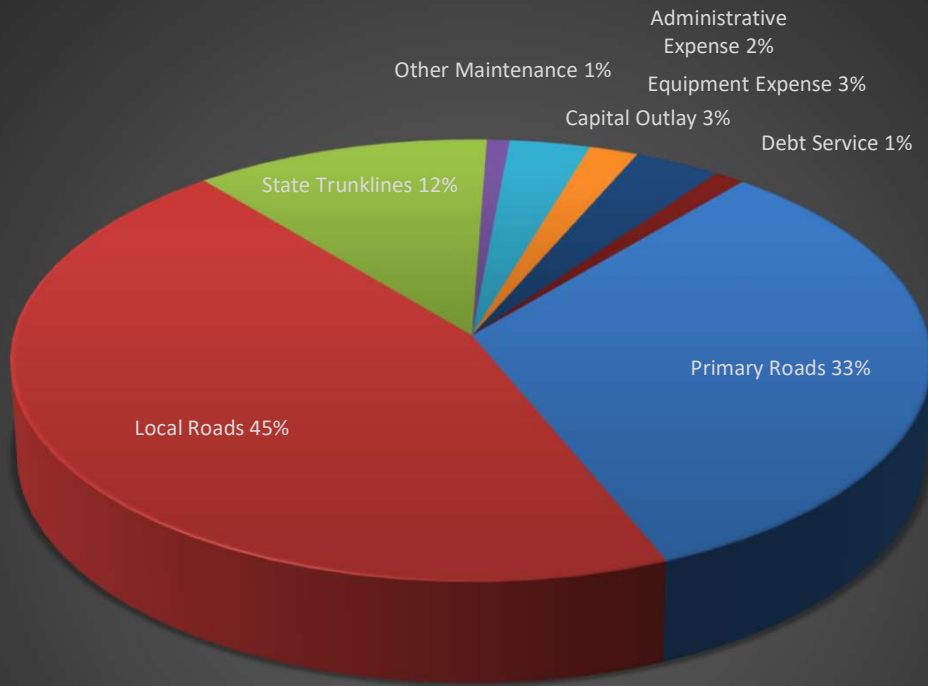


Michigan Transportation Fund Revenue



Huron County Road Commission

2025 Expenditures



Huron County Road Commission 2025 Primary Road Program

<u>Road</u>	<u>Limits</u>	<u>Type of Work</u>	<u>Miles</u>	<u>Amount</u>
Elkton	Co. Line to Sebewing Rd	Paving - Crush and Shape	4.0	1,282,193
Crescent Beach	West Limits to M-25	Paving - Cold Mill & HMA Overlay	4.0	726,455
Crescent Beach	M-25 to Caseville Rd	Paving - HMA Overlay	1.8	256,585
Stein	M-25 to Bay Port Rd	Paving - HMA Overlay - Pipes	1.2	150,373
Pioneer Drive	Huron City Rd to M-25	Paving - Cold Mill & HMA Overlay	0.4	69,957
Gagetown	Berne Rd to Filion Rd	Joint Repairs, Chip Seal with Fog	3.0	289,178
Gagetown	Berne Rd to Filion Rd	Ditching		36,708
Pinnebog	M-53 to M-142	Engineering / surveying		8,085
Atwater	E Village to Parisville	Pipes		96,040
Verona	Rapson to Kinde	Paving		5,782
Sturm	Richardson to Berne	Ditching		37,776
Helena	Ruth to M-25	Engineering / pipes		74,058
Ruth	M-142 to Rapson	Ditching		56,809
Filion	Pinnebog to M-53	Pipes / ditching		48,276
Purdy	M-19 to Verona	Ditching		1,033
Stoddard	Verona to M-25	Pipes / ditching		839
Total			14.40	\$ 3,140,148

**Huron County Road Commission
2025 Primary Road Structures**

Road	Crossing	Type Of Work	Cost
Stoddard	Willow Creek	New Structure	\$ 2,131,268
Kuhl	Shebeon	Preliminary Engineering	\$ 15,618
Total			<u><u>\$ 2,146,886</u></u>

2025 Local Road Structures

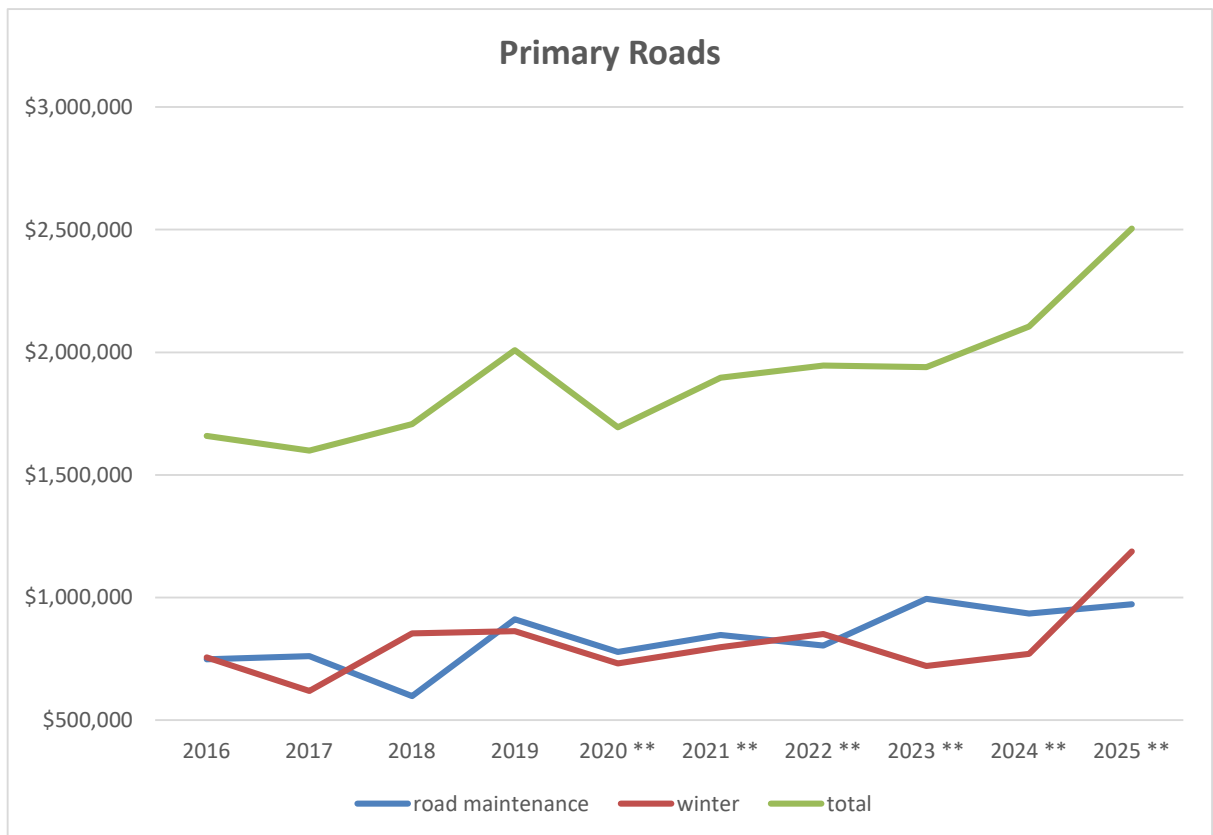
Road	Crossing	Type Of Work	Cost
Grassmere	Pinnebog	Design / engineering	\$ 4,945
Schock	White River	Design / engineering	\$ 67,225
Notter	Pigeon River	Rehabilitation add'l costs	\$ 486
Total			<u><u>\$ 72,656</u></u>

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>
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
2025 **	\$972,749	\$1,187,733	\$343,669	\$2,504,151	\$7,270

** Excludes chip seal costs.

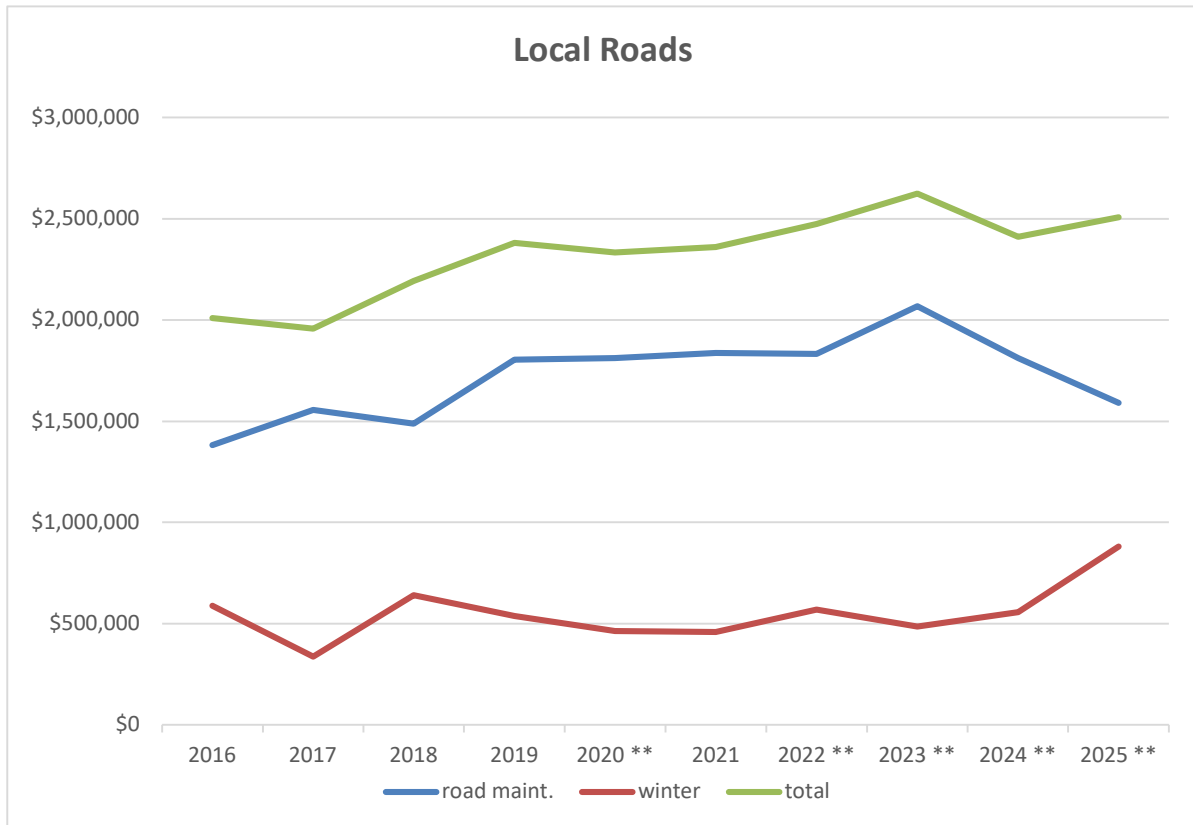


Huron County Road Commission

Local Road Maintenance

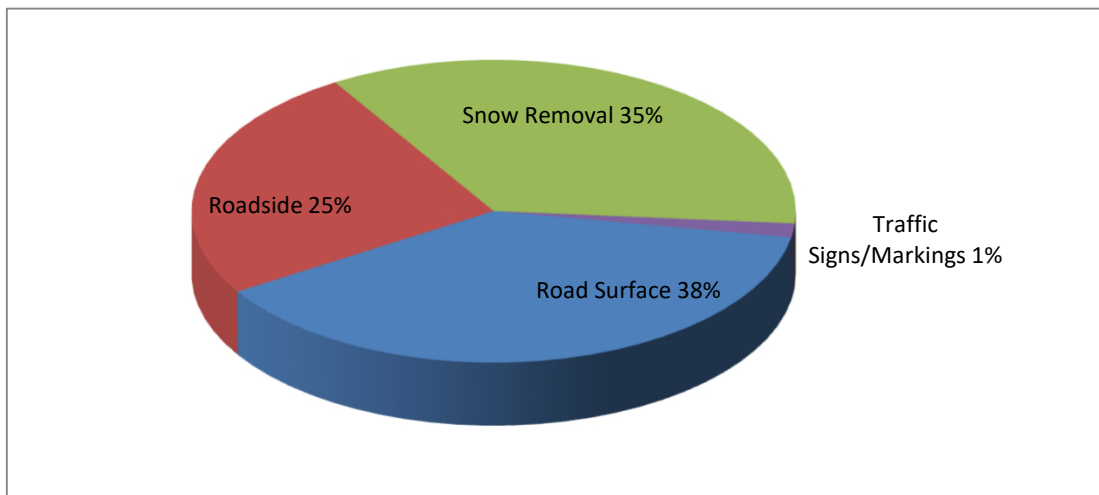
	<u>Road ** Maintenance</u>	<u>Winter Maintenance</u>	<u>Traffic Control</u>	<u>Total</u>	<u>Cost Per/mile</u>
2016	\$1,381,206	\$587,765	\$40,332	\$2,009,303	\$1,570
2017	\$1,554,963	\$337,379	\$65,411	\$1,957,753	\$1,530
2018	\$1,488,325	\$640,497	\$63,945	\$2,192,767	\$1,713
2019	\$1,803,742	\$537,318	\$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
2025 **	\$1,589,940	\$880,345	\$36,939	\$2,507,224	\$1,959

** Excludes chip seal costs.



**Huron County Road Commission
Local Road Maintenance By Township
2025**

	Mileage	Roadway Maintenance	Roadside Maintenance	Snow Removal	Traffic Signs/ Pavement Markings	Total
Bingham	45.41	\$ 27,907	\$ 20,671	\$ 29,561	\$ 820	\$ 78,959
Bloomfield	60.70	\$ 37,475	\$ 28,571	\$ 38,933	\$ 145	\$ 105,124
Brookfield	61.88	\$ 44,519	\$ 28,143	\$ 40,831	\$ 2,437	\$ 115,930
Caseville	15.90	\$ 10,774	\$ 7,621	\$ 17,362	\$ 642	\$ 36,399
Chandler	51.89	\$ 27,503	\$ 26,948	\$ 37,552	\$ 1,649	\$ 93,652
Colfax	59.67	\$ 49,504	\$ 27,592	\$ 42,972	\$ 2,562	\$ 122,630
Dwight	47.08	\$ 44,563	\$ 14,518	\$ 29,713	\$ 77	\$ 88,871
Fair Haven	26.35	\$ 9,945	\$ 18,506	\$ 28,607	\$ 1,167	\$ 58,225
Gore	10.68	\$ 7,747	\$ 4,639	\$ 7,653	\$ -	\$ 20,039
Grant	59.05	\$ 49,882	\$ 37,372	\$ 34,972	\$ 1,606	\$ 123,832
Hume	42.87	\$ 33,203	\$ 24,354	\$ 24,348	\$ 2,743	\$ 84,648
Huron	48.64	\$ 36,964	\$ 20,876	\$ 34,423	\$ 2,137	\$ 94,400
Lake	32.56	\$ 27,082	\$ 23,740	\$ 22,921	\$ 1,203	\$ 74,946
Lincoln	59.08	\$ 58,820	\$ 19,772	\$ 34,881	\$ 1,826	\$ 115,299
McKinley	26.73	\$ 7,918	\$ 13,761	\$ 23,696	\$ 997	\$ 46,372
Meade	58.85	\$ 55,177	\$ 20,434	\$ 30,152	\$ 755	\$ 106,518
Oliver	61.96	\$ 22,561	\$ 29,125	\$ 36,286	\$ 2,811	\$ 90,783
Paris	47.32	\$ 40,398	\$ 18,170	\$ 27,552	\$ 1,262	\$ 87,382
Pt. Austin	24.49	\$ 20,947	\$ 8,111	\$ 11,686	\$ 152	\$ 40,896
Rubicon	38.81	\$ 28,492	\$ 22,597	\$ 27,758	\$ 486	\$ 79,333
Sand Beach	53.62	\$ 37,898	\$ 45,288	\$ 39,021	\$ 1,826	\$ 124,033
Sebewaing	55.87	\$ 33,005	\$ 22,947	\$ 51,116	\$ 2,437	\$ 109,505
Sheridan	52.28	\$ 42,093	\$ 18,543	\$ 32,553	\$ 295	\$ 93,484
Sherman	77.57	\$ 48,035	\$ 47,464	\$ 45,953	\$ 663	\$ 142,115
Sigel	50.61	\$ 33,681	\$ 25,826	\$ 31,827	\$ 2,452	\$ 93,786
Verona	55.96	\$ 51,253	\$ 32,291	\$ 39,359	\$ 1,090	\$ 123,993
Winsor	51.35	\$ 18,228	\$ 21,856	\$ 36,208	\$ 2,700	\$ 78,992
General supervision		\$ 54,629		\$ 22,449		\$ 77,078
Total	1,277.18	\$ 960,203	\$ 629,736	\$ 880,345	\$ 36,940	\$ 2,507,224



Huron County Road Commission Township Contributions 2025

<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	\$ 260,131	\$ 1,430	\$ 676	\$ 262,237	\$ 13,700	\$ 275,937
Bloomfield	359,237	1,931	3,117	364,286	16,668	380,954
Brookfield	269,547	1,271	-	270,818	19,042	289,860
Caseville	31,614	337	271	32,222	3,969	36,191
Chandler	754,764	1,573	-	756,337	14,831	771,168
Colfax	388,813	1,859	-	390,672	16,240	406,912
Dwight	322,805	1,501	4,101	328,407	14,045	342,452
Fair Haven	219,274	696	4,051	224,021	6,734	230,755
Gore	37,749	340	1,716	39,805	2,573	42,378
Grant	229,547	1,882	7,717	239,146	17,379	256,525
Hume	473,367	1,359	-	474,726	12,173	486,899
Huron	385,530	1,551	-	387,081	14,242	401,323
Lake	140,443	983	521	141,947	9,182	151,129
Lincoln	232,977	1,883	(4,240)	230,619	15,728	246,347
McKinley	65,383	821	13,649	79,853	7,836	87,689
Meade	216,302	1,618	-	217,920	14,955	232,875
Oliver	495,919	1,801	46,803	544,522	16,980	561,502
Paris	79,857	1,509	714	82,080	14,391	96,471
Pt. Austin	248,954	604	-	249,558	5,651	255,209
Rubicon	161,016	1,237	126	162,379	9,983	172,362
Sand Beach	281,392	1,534	-	282,926	14,676	297,602
Sebewaing	389,899	881	-	390,780	16,320	407,100
Sheridan	170,182	1,030	-	171,212	14,694	185,906
Sherman	214,198	2,433	-	216,631	20,949	237,580
Sigel	260,227	1,549	1,755	263,531	15,303	278,834
Verona	201,132	1,745	4,485	207,362	15,622	222,984
Winsor	632,362	1,016	65,332	698,710	16,134	714,844
TOTALS:	\$ 7,522,622	\$ 36,373	\$ 150,794	\$ 7,709,789	\$ 360,000	\$ 8,069,789

Huron County Road Commission Capital Outlay 2025

ROAD EQUIPMENT

2024 Western Star Chasis A-122	\$ 17,290	Excavator Y5	29,114
2024 Western Star Chasis A-123	62,538	2017 GMC Sierra Z110	118
2025 Western Star 49X A124	94,697	2017 Chev cab pickup Z111	776
2025 Western Star 49X A125	73,780	2009 GMC Sierra Z112	1,280
2026 Western Star 49X A126	224,246	Pickup parts	55,644
2026 Western Star 49X A127	50,805	Total Road Equipment	<u>\$ 1,333,801</u>
2026 Western Star 49X A128	335		
2015 Ford F-550 4X4 Ext Cab	59,431	BUILDINGS and LAND	
2012 Ford Service truck	34,443	Bad Axe salt shed	\$ 76,626
2007 International A95	37,488	Future shop building design	574,649
2018 Ford Crew F150 B2	27,000	Total Buildings and Land	<u>\$ 651,275</u>
2009 GMC 1500 B111	4,859		
2010 GMC 1500 B112	1,545	ENGINEERING EQUIPMENT	
2016 Chevy pickup B36	17,312	Lexmark Printer	<u>\$ 16,423</u>
2016 Chevy pickup B44	6,326		
2016 Chevy pickup B46	21,266	Total Capital Outlay	<u><u>\$ 2,001,499</u></u>
2017 Chev Silverado B47	21,925		
2012 Ford F250 B89	15,046		
Broom B96	11,890		
Stihl Pole Saw	616		
Air compressor C81	263		
Forklift F20	34,810		
2019 JD Motor Grader	230,000		
Cummins Generators	2,692		
Cross Conveyor H13	14,897		
ETI Bucket J88	5,972		
2022 Loader L10	90,648		
1994 Wheel loader L11	5,608		
Komatsu WA250 L12	28,629		
Skid steer planer M92	9,000		
Trailer T 9	18,150		
2020 Single axle trailer T100	2,515		
Trailer T101	3,155		
Brine trailer T102	2,904		
2020 Single axle trailer T30	2,412		
V bottom trailer w/dolly T93	4,135		
V bottom trailer w/dolly T94	828		
Trailstar 5 Axle T95	5,532		
Stihl String Trimmer W92	440		
Stihl String Trimmer W93	440		
Stihl String Trimmer W94	440		
Stihl String Trimmer W95A	440		
Wing for A95	122		



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Huron County Parks

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Parks saw an increase in net camping fee revenue during 2025, while other revenues also increased in 2025.

Operating expenditures went down during 2025, decreasing by \$31,000, 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 2025 included work at Lighthouse Park and Caseville Park as well as upgrades to Wagener Park septic.

The results of the increased revenue and decreased costs totaled a \$446,626 change in the net position / fund balance to \$2,382,729 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 2026 show that the revenue is fairly consistent with 2025. The 2026 budget as adopted includes a projected surplus of \$109,000. 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
2021-2025**

	2021	2022	2023	2024	2025
ASSETS:					
Cash and Investments	\$ 3,062,397	\$ 3,300,393	\$ 3,248,943	\$ 3,568,105	\$ 3,995,267
Accounts Receivable	9,994	126,323	56,430	-	-
Inventory	13,509	14,586	16,236	11,242	21,921
Total	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609	\$ 3,579,347	\$ 4,017,188
LIABILITIES:					
Accounts Payable	\$ 513,512	\$ 788,282	\$ 773,845	\$ 701,272	\$ 666,396
Unearned Revenue	875,299	975,797	937,169	941,972	968,062
NET POSITION					
Unrestricted net position / Fund balance	1,697,089	1,677,223	1,610,595	1,936,103	2,382,729
Total	\$ 3,085,900	\$ 3,441,302	\$ 3,321,609	\$ 3,579,347	\$ 4,017,187
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	5,420,159
Equipment	392,545	377,800	384,601	394,260	375,658
Depreciation	(3,127,020)	(3,247,801)	(3,373,470)	(3,558,450)	(4,008,670)
NET FIXED ASSETS	\$ 4,309,430	\$ 4,545,046	\$ 5,311,825	\$ 5,730,212	\$ 6,272,810

**Huron County Parks
Comparative Revenue and Expenditures
2021 - 2025**

REVENUE	2021	2022	2023	2024	2025
Use and admission fees	\$ 2,379,036	\$ 2,435,421	\$ 2,608,806	\$ 2,853,541	\$ 2,870,375
Credit card fees and refunds	(101,357)	(116,161)	(115,544)	(122,569)	(126,817)
Net camping fees	2,277,679	2,319,260	2,493,262	2,730,972	2,743,558
State grants	-	189,701	7,080	20,221	-
Other revenues	44,261	44,020	63,084	104,340	132,646
TOTAL REVENUE	2,321,940	2,552,981	2,563,426	2,855,533	2,876,204
EXPENDITURES					
Operating & Maintenance:					
Wages - managers	85,203	112,200	125,027	135,701	123,308
Wages - seasonal labor	187,919	211,629	381,116	365,673	330,733
Repairs and maintenance	320,233	574,106	540,498	484,661	514,672
Garbage collection	9,054	12,369	13,804	14,782	13,851
Electricity	174,127	180,838	181,929	204,140	199,524
Sewer and water	118,001	119,472	114,656	132,257	131,452
Telephone	7,402	7,884	8,480	8,387	7,787
Heat	2,296	5,866	3,238	2,696	1,791
Insurance	13,230	14,224	17,393	21,308	17,651
Internet and cable TV	21,709	19,574	21,083	22,105	19,210
Total operating & maintenance	939,174	1,258,162	1,407,224	1,391,710	1,359,979
Other expenses:					
Administrative wages	10,293	12,861	12,517	36,170	46,762
Unemployment	-	9,613	34,116	44,597	53,803
Marketing and advertising	3,163	4,745	5,931	4,323	4,870
Reservation system	115,286	97,509	129,570	121,320	108,320
Firewood processing	52,119	46,432	27,626	14,077	3,681
Professional / Legal services	2,020	12,757	2,225	9,100	10,305
Fringe benefits	205,780	267,051	273,152	261,401	263,097
Liability insurance	(15,331)	3,185	-	-	-
Administrative charges	94,613	80,249	102,655	96,729	105,650
Capital assets	392,712	780,283	635,038	550,600	473,111
TOTAL EXPENDITURES	1,799,829	2,572,847	2,630,054	2,530,026	2,429,578
NET CHANGE IN UNRESTRICTED FUND BALANCE	\$ 522,111	\$ (19,866)	\$ (66,628)	\$ 325,507	\$ 446,626



ANNUAL REPORT 2025

Huron County Memorial Airport

HIGHLIGHTS

CURRENT OVERVIEW

The Huron County Memorial Airport saw an overall decrease in total revenue during 2025. The reason for the decrease was mainly the difference in State grant revenue of \$204,000 from 2024 to 2025.

Operating & maintenance expenditures decreased during 2025 by \$1,100, and so did equipment and improvements expenditures by \$202,000. Specific items that changed from 2024 include increases to snow removal and decreases included grant project expenditures.

The five-year comparative revenues and expenditures page shows all sources and uses of money for 2025. 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 2025 there were major improvements or purchases used for design of taxi lane project. Total expenditures did exceed revenues by \$15,572, which decreased the fund balance to \$92,479 on December 31.

OUTLOOK

The Airport's major source of revenue continues to be county appropriations. This will need to remain at a level sufficient to maintain a positive fund balance. The county appropriation for 2026 will be increased to \$150,000. The 2026 budget projects an annual deficit of \$5,500 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
2021 - 2025**

	2021		2022		2023		2024		2025
ASSETS:									
Cash and Investments	\$ 164,397	\$	176,289	\$	97,739	\$	173,253	\$	117,746
Due from other units	727		623		102,157		43,240		36,611
Total	\$ 165,124	\$	176,912	\$	199,896	\$	216,493	\$	154,357
LIABILITIES:									
Accounts Payable	\$ 66,543	\$	46,052	\$	77,799	\$	108,441	\$	61,878
FUND BALANCE									
Assigned	98,581		130,860		122,097		108,052		92,479
Total	\$ 165,124	\$	176,912	\$	199,896	\$	216,493	\$	154,357

Huron County Memorial Airport Comparative Revenue and Expenditures 2021-2025

REVENUE	2021	2022	2023	2024	2025
County Appropriation	\$ 150,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Rental - Hangar	6,389	8,525	8,305	13,629	8,600
- Land	15,927	18,512	15,310	15,697	19,702
- FAA	500	500	500	505	500
Fuel Flowage Fee	3,049	3,556	3,257	2,748	3,720
Utility reimbursement	800	994	714	754	192
Sale of capital assets	-	-	-	-	-
Other	1,443	6,015	8,846	-	-
State Grants	-	-	193,911	265,631	61,130
Federal CARES Act grant	-	13,000	32,000	-	-
TOTAL REVENUE	178,108	176,102	387,843	423,963	218,844
EXPENDITURES					
Operating & Maintenance					
Manager Salary	29,420	30,754	32,306	38,190	37,110
Fringe Benefits	35,189	31,082	33,116	40,186	33,826
Road Comm. Labor & Equipment	14,530	10,693	20,307	13,338	13,068
Heat	996	1,135	1,419	1,143	1,685
Electricity	6,820	7,302	6,548	7,181	6,332
Telephone & Internet	2,409	3,104	3,737	4,574	3,399
Maintenance & Supplies	10,898	17,842	20,823	21,163	20,442
Runway Lights	2,878	2,843	2,785	4,169	3,504
Contracted Snow Removal	18,990	17,260	11,193	10,295	20,817
Contracted Brush Spray	3,900	-	-	-	-
Professional fees*	-	-	-	9,300	8,226
Insurance	9,020	8,931	10,618	12,552	11,628
AWOS Maintenance contract	4,362	3,837	2,835	2,014	2,115
Administrative	9,064	5,006	6,648	6,478	7,333
Total Operating & Maintenance	148,476	139,789	152,335	170,582	169,485
Improvements & Equipment					
Crack Sealing	3,483	-	1,150	1,328	-
Equipment	-	-	-	5,275	-
Site Improvements	22,087	4,034	-	-	-
Hanger roof	-	-	15,064	-	-
Grant projects	-	-	228,057	260,823	64,931
Runway improvements	21,074	-	-	-	-
Total Improvements & Equipment	46,644	4,034	244,271	267,425	64,931
TOTAL EXPENDITURES	195,120	143,823	396,606	438,007	234,416
NET CHANGE IN FUND BALANCE	\$ (17,012)	\$ 32,279	\$ (8,763)	\$ (14,045)	\$ (15,572)

* Started splitting out in 2024