



ONE HUNDRED SEVENTEENTH ANNUAL REPORT

2025

BOARD OF COUNTY ROAD COMMISSIONERS

Frank P. Zulski, Jr., Chairman

Wade R. William, Vice-Chairman

James F. Kargol, Member

Pellston

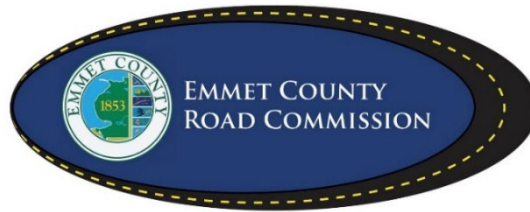
Alanson

Petoskey

Brent Shank, P.E., Engineer-Manager

Lisa M. Kleeman, Finance Director-Clerk of the Board

Frank Zulski
Wade Williams
Jim Kargol
Brent Shank, PE
Engineer-Manager
Lisa Kleeman
Finance Director



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Harbor Springs, MI 49740
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Fax: (231) 347-5787
www.emmetcrc.org

To the Honorable Board of County Commissioners for the County of Emmet
Petoskey, MI 49770

Dear County Board Members:

It is my pleasure to present the 117th Annual Financial Report for the year ending December 31, 2025, in compliance with provisions of ACT 51, Public Acts of 1951, as amended.

On behalf of the Board of County Road Commissioners: Frank Zulski, Jr. – Chairman, Wade Williams – Vice Chairman, Jim Kargol - Member; and myself, I thank all whom we have had the privilege to associate. We appreciate the continued support from the County Board of Commissioners, townships, Little Traverse Bay Bands of Odawa Indians and residents of Emmet County in our efforts to provide the best and safest county road system in the State of Michigan.

We look forward to continuing our cooperative relationship in making our county road system something the residents of Emmet County can be proud of.

Sincerely,

EMMET COUNTY ROAD COMMISSION

Brent Shank

Brent Shank, P.E.
Engineer-Manager

2025 – YEAR IN REVIEW

January 2025 started as a normal winter with cold temperatures and normal snowfalls. Then the historic March Ice Storm visited Northern Michigan. Every road in Emmet County was impacted by the ice storm along with other major infrastructure across the County. Road access was restored quickly, but debris removal will continue into 2026.

The construction season in 2025 was a busy one in the County. Over 23 projects improved 18 miles of roads in Emmet County in 2025. Projects completed include asphalt reconstruction projects, asphalt overlay projects, and gravel road improvements.

The Little Traverse Bay Bands of Odawa Indians provided funding for a reconstruction project on Robinson Road.

The Townships contributed to 9 miles of road improvements totaling \$2.4 million dollars. The Road Commission appreciates the Townships' contribution of \$54 million to the road system in Emmet County over the years.

We appreciate the continued support from the townships, County Board, Little Traverse Bay Bands of Odawa Indians and residents of Emmet County in making our county roads among the safest in the State.

EMMET COUNTY ROAD COMMISSION ROSTER
Established in 1908 to Current

COMMISSIONERS		COMMISSIONERS	
John Keep	1908 (Elected but did not serve)	Frank P. Zulski, Jr.	1999-Present
Frank Voorheis	1908-1917	Leroy Sumner	2002-2018
Clifford D. Buys	1908-1915	K. Federick Hoffmann, DDS	2003-2007
Henry Leismer	1908-1911	Richard E. Bidstrup	2007-2008
C. W. Lempke	1911-1919	Larry R. Williams	2009-2020
John Klenk	1915-1919	Robert S. Notestine	2019-2021
Frank Ward	1917-1919	Wade R. Williams	2020-Present
P. J. Gregg	1919	Mark W. Hoffman	2021-2024
A. B. Klise	1919-1925	James F. Kargol	2025-Present
A. B. Backus	1919-1929		
J. S. Dennis	1919-1921	ENGINEER - MANAGER	
John J. Walker	1921-1933	T. W. Wilcoxon	1919
George W. McCabe	1925-1933	V. N. Taggett	1919-1921
Frank Ward	1929-1935	Robert D. Tripp	1921-1926
G. F. Stringham	1933-1936	Ed Edyvean	1926-1929
N. W. Wells	1933-1935	Robert D. Tripp	1929-1934
Allan Angell	1935-1943	Walter O. Dow	1935-1959
Hiram Starmer	1935-1947	Robert T. Billington	1959-1967
J. C. McLin	1936-1939	Orval Cutshaw	1967-1989
Oscar Overholt	1939-1962	Roy C. Rodd	1989-1995
Charles Therry	1943-1953	Brian A. Gutowski	1995-2022
M. F. Jackimowicz	1947-1955	Brent Shank	2022-Present
Lee Bosma	1953-1959		
John H. Perry	1955-1960	BOARD CLERK	
Oliver Miller	1959-1962	Allen C. Madlem	1908-1919
Ashton K. Hayes	1961-1979	William F. Hurd	1919-1945
Darrall T. Pool	1962, 1965-1970	Mary Hans	1945-1946
Tony Kushak	1963-1986	Louis E. Tucker	1946-1951
Roy M. Johnston	1971-1976	Woodrow W. Wagley	1952-1971
Woodrow W. Wagley	1976, 1977-1988	C. Grosvenor Ward	1971-1979
Joe Hoffman	1979-1996	Shirley M. Greenwell	1979-1990
Richard K. Snider	1987-1992	Judith L. Fouch	1990-2015
Richard E. Bidstrup	1989-1994	Dawn M. Martin	2015-2017
Herbert H. Edwards	1994	Lisa M. Kleeman	2017-Present
Fabian D. LaTocha	1993-1998		
William C. Teachout	1995-2002		
William R. Poquette	1997-2002		

This annual report contains condensed information from the 2025 Act 51 Report along with additional graphs and informational content. For a copy of the original 2025 Act 51 Report submitted to Michigan Department of Transportation, see our website at www.emmetcrc.org.

Emmet

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$2,717,920.28
2. Investments	504,513.89
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,313,980.91
b. State Trunkline Maintenance	369,655.56
c. State Transportation Department - Other	27,716.46
d. Due on County Road Agreement	18,173.02
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,845.77

Inventories/Pre-Paid Insurance/Other

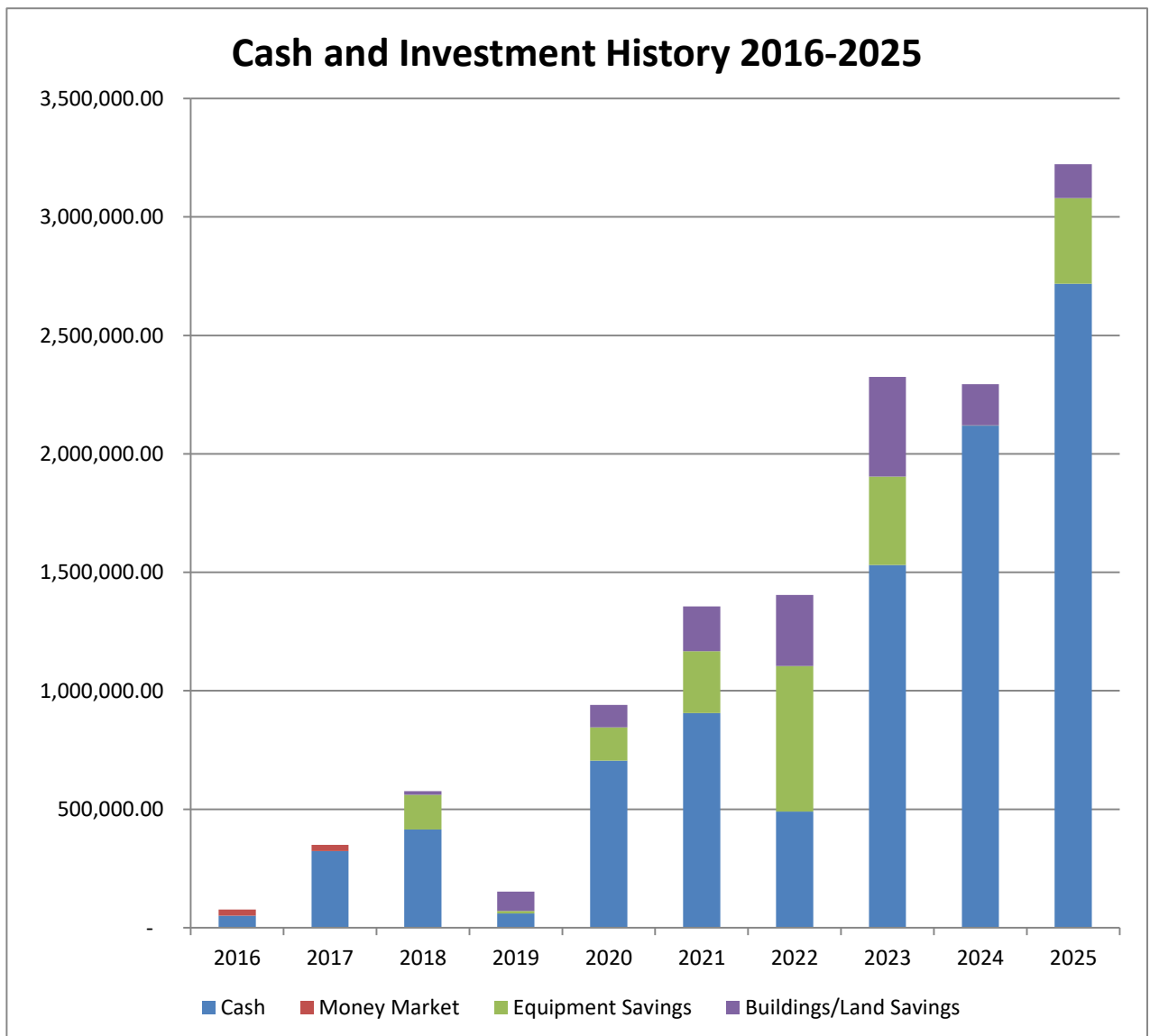
	0.00
4. Deferred Expense State Aid	527,297.17
5. Road Materials	444,005.93
6. Equipment Materials and Parts	153,541.98
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	53,153.84
9. Other	

10. TOTAL ASSETS

\$6,134,804.81

Cash and Investment History

Year	Cash	Money Market	Equipment Savings	Buildings/Land Savings	Total
2016	50,727.34	26,108.53	-	-	76,835.87
2017	323,735.99	26,121.58	-	-	349,857.57
2018	415,007.86	-	146,146.26	15,000.00	576,154.12
2019	60,113.64	-	10,609.85	81,572.27	152,295.76
2020	704,661.02	-	140,689.49	94,800.84	940,151.35
2021	905,933.11	-	260,755.95	189,844.29	1,356,533.35
2022	490,770.47	-	613,568.16	299,851.04	1,404,189.67
2023	1,531,192.66	-	373,273.76	419,851.04	2,324,317.46
2024	2,119,594.53	-	230.34	173,767.45	2,293,592.32
2025	2,717,920.28	-	361,296.44	143,217.45	3,222,434.17



Emmet

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$129,452.70
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	169,855.48
14. Advances	877,935.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	84,802.69
17. Deferred Revenue	40,865.14
18. Other	254.43

Fund Balances

19. Primary Road Fund	4,726,266.48
20. Local Road Fund	0.00
21. County Road Commission Fund	105,372.89
22. Total Fund Balances	4,831,639.37

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,134,804.81

Emmet

Year Ended - 2025

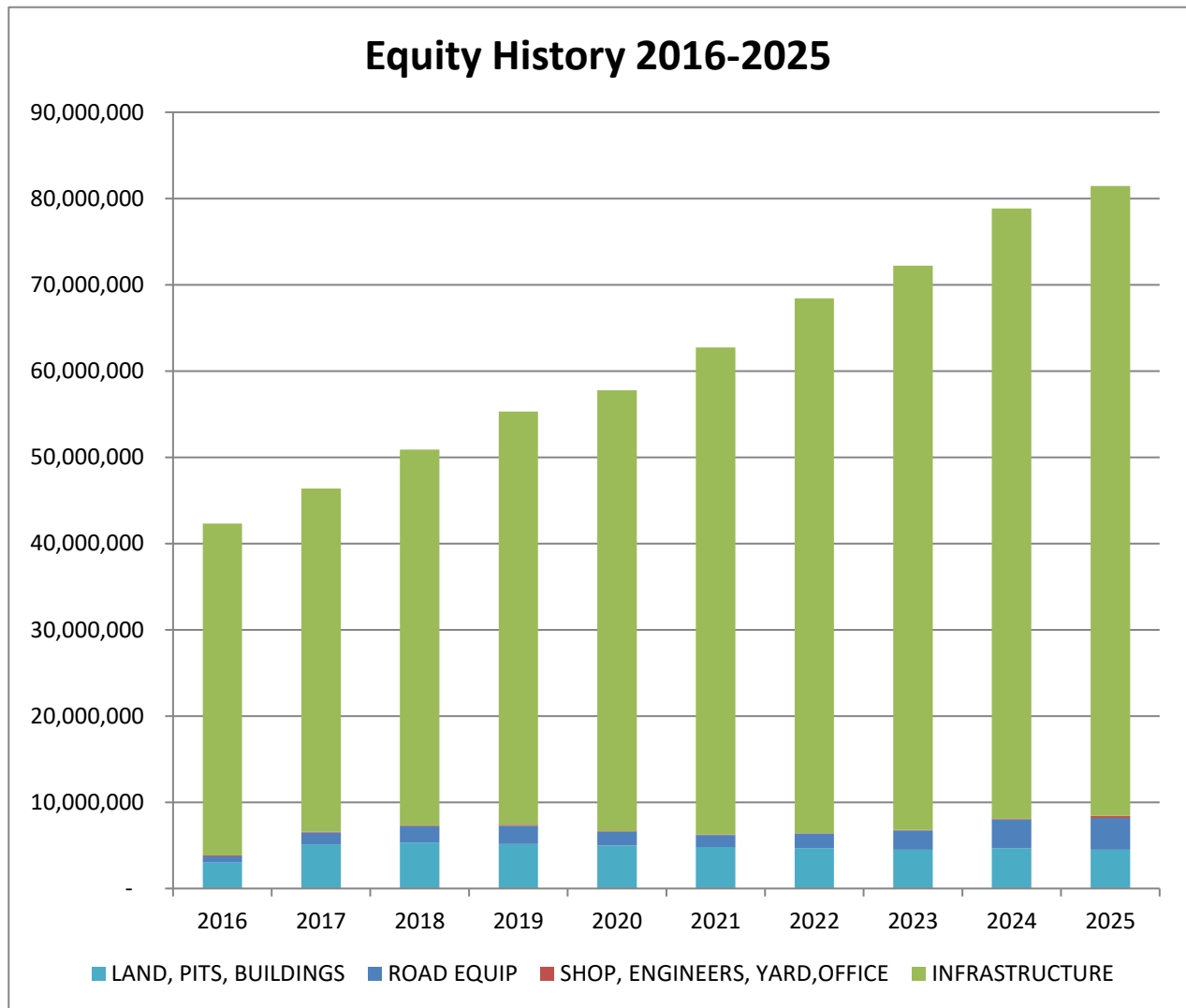
Start: 01/01/2025 End: 12/31/2025

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$37,094.02
25. Land Improvements	\$1,091,440.83	
25 a.Less: Accumulated Depreciation	(223,406.34)	868,034.49
26. Depletable Assets	232,409.60	
26 a.Less: Accumulated Depreciation	(86,046.96)	146,362.64
27. Buildings	6,462,200.29	
27 a.Less: Accumulated Depreciation	(3,018,005.25)	3,444,195.04
28. Equipment - Road	14,796,177.76	
28 a.Less: Accumulated Depreciation	(11,113,555.81)	3,682,621.95
29. Equipment - Shop	421,159.70	
29 a.Less: Accumulated Depreciation	(213,013.75)	208,145.95
30. Equipment - Engineers	49,155.58	
30 a.Less: Accumulated Depreciation	(49,155.58)	0.00
31. Equipment - Yard and Storage	241,662.57	
31 a.Less: Accumulated Depreciation	(237,920.79)	3,741.78
32. Equipment and Furniture - Office	125,153.31	
32 a.Less: Accumulated Depreciation	(89,082.04)	36,071.27
33. Infrastructure	102,182,042.60	
33 a.Less: Accumulated Depreciation	(29,197,680.85)	72,984,361.75
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		24,864.09
	36. Total Assets	\$81,435,492.98
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	1,954,814.80
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,471,452.34
	37 d.Infrastructure	73,009,225.84
	38. Total Equities	\$81,435,492.98
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,685,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		471,385.27
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$2,156,385.27
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

EMMET COUNTY ROAD COMMISSION
Equity History

YEAR	LAND, PITS, BUILDINGS	ROAD EQUIP	SHOP, ENGINEERS, YARD, OFFICE	INFRASTRUCTURE	TOTAL
2016	3,013,674	720,187	89,849	38,481,644	42,305,354
2017	5,128,567	1,359,825	108,108	39,775,340	46,371,840
2018	5,340,094	1,892,837	90,980	43,560,526	50,884,437
2019	5,155,092	2,133,551	78,241	47,917,823	55,284,706
2020	4,980,570	1,584,345	71,276	51,113,043	57,749,235
2021	4,819,961	1,367,794	72,714	56,483,037	62,743,506
2022	4,666,954	1,702,218	54,829	62,003,893	68,427,894
2023	4,507,880	2,225,007	51,490	65,422,902	72,207,279
2024	4,671,655	3,349,806	68,485	70,752,105	78,842,051
2025	4,495,686	3,682,622	247,959	73,009,226	81,435,493



Emmet

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	13,235.00	23,710.00	34,925.00	71,870.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	601,432.60	0.00	0.00	601,432.60
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	780,696.22	0.00	0.00	780,696.22
56. Total Federal Sources	1,382,128.82	0.00	0.00	1,382,128.82
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,615.19	3,384.81		10,000.00
58. Snow Removal	196,477.99	92,460.23		288,938.22
59. Urban Road	281,609.38	95,972.06		377,581.44
60. Allocation	4,927,288.74	2,521,162.80		7,448,451.54
61. Total MTF	5,411,991.30	2,712,979.90		8,124,971.20
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	178,623.00	0.00		178,623.00
68. Forest Road (E)	170,000.00	0.00		170,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	348,623.00	0.00		348,623.00
72. Total State Sources	\$5,760,614.30	\$2,712,979.90	\$0.00	\$8,473,594.20

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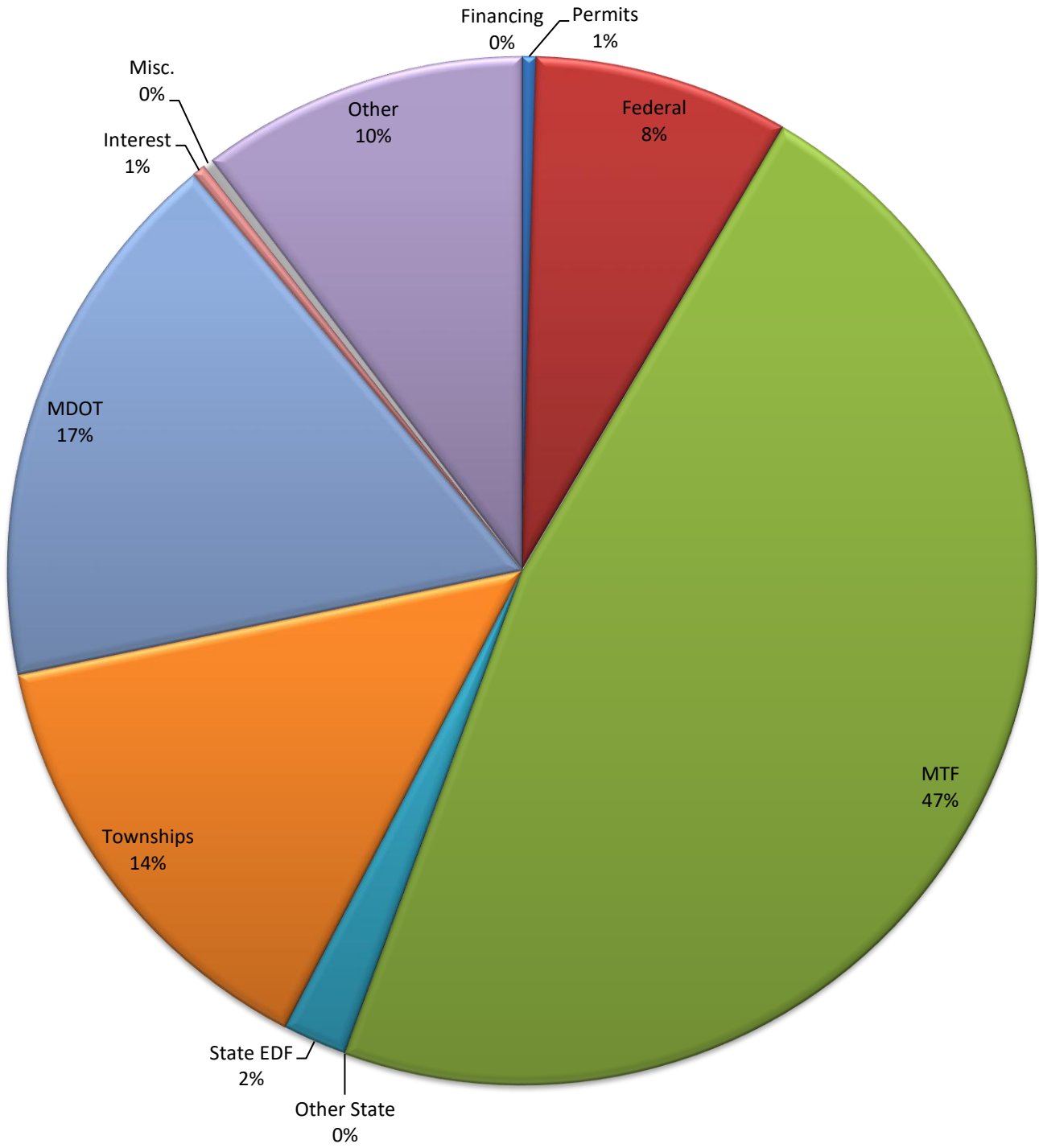
Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

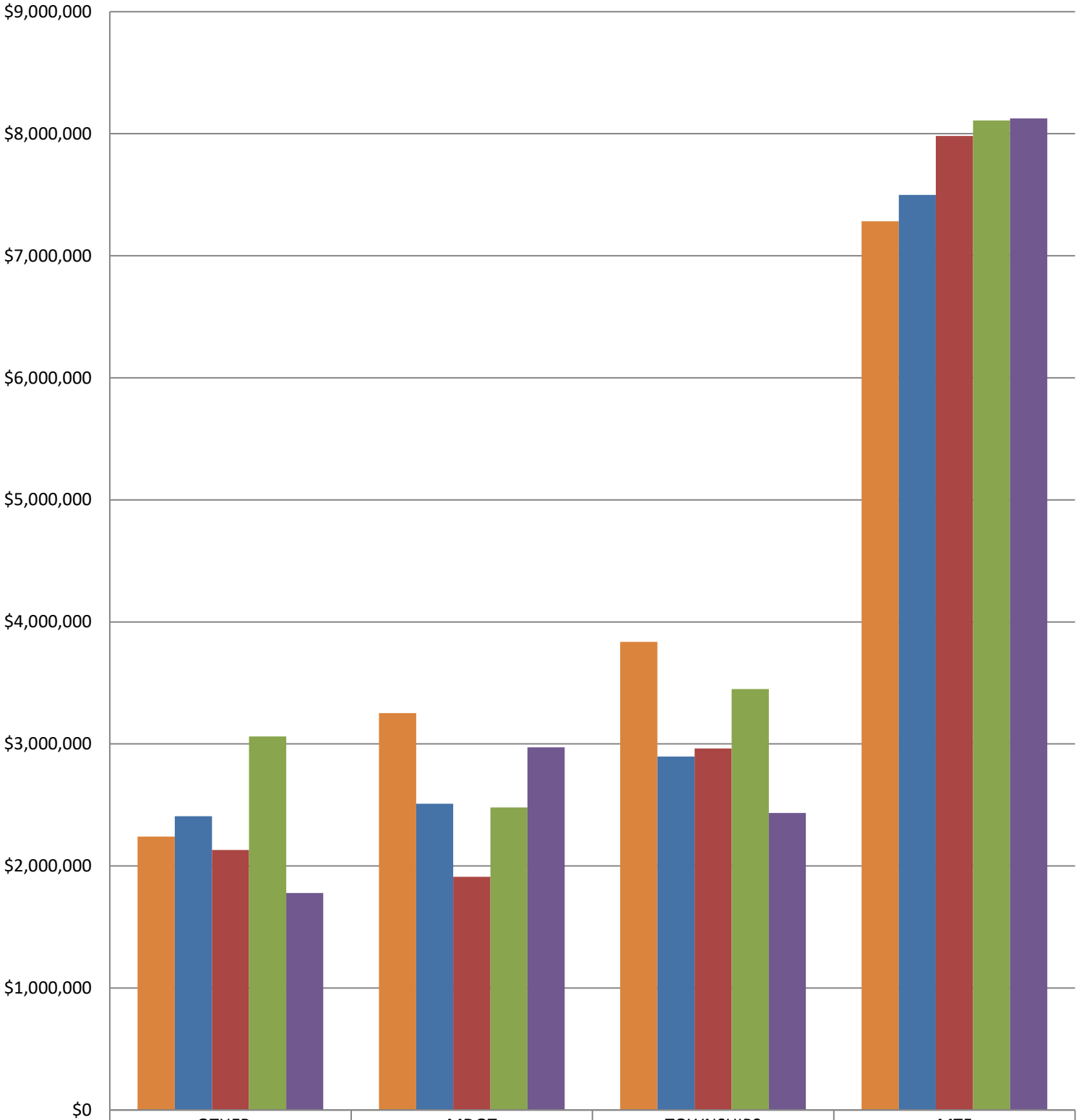
STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	446,925.42	1,823,829.37	0.00	2,270,754.79
75. Other	0.00	163,776.03	80,000.00	243,776.03
76. Total Contributions	446,925.42	1,987,605.40	80,000.00	2,514,530.82
Charges for Service				
77. Trunkline Maintenance	0.00		2,410,705.64	2,410,705.64
78. Trunkline Non-maintenance	0.00		561,715.37	561,715.37
79. Salvage Sales	0.00	0.00	11,546.09	11,546.09
80. Other	0.00	0.00	4,600.00	4,600.00
81. Total Charges	0.00	0.00	2,988,567.10	2,988,567.10
Interest and Rents				
82. Interest Earned	72,711.65	0.00	1,483.91	74,195.56
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	72,711.65	0.00	1,483.91	74,195.56
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	1.66	0.00	25,365.34	25,367.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	1,697,600.00	0.00	9,614.99	1,707,214.99
91. Total Other	1,697,601.66	0.00	34,980.33	1,732,581.99
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$9,373,216.85	\$4,724,295.30	\$3,139,956.34	\$17,237,468.49

EMMET COUNTY ROAD COMMISSION - 2025 REVENUE



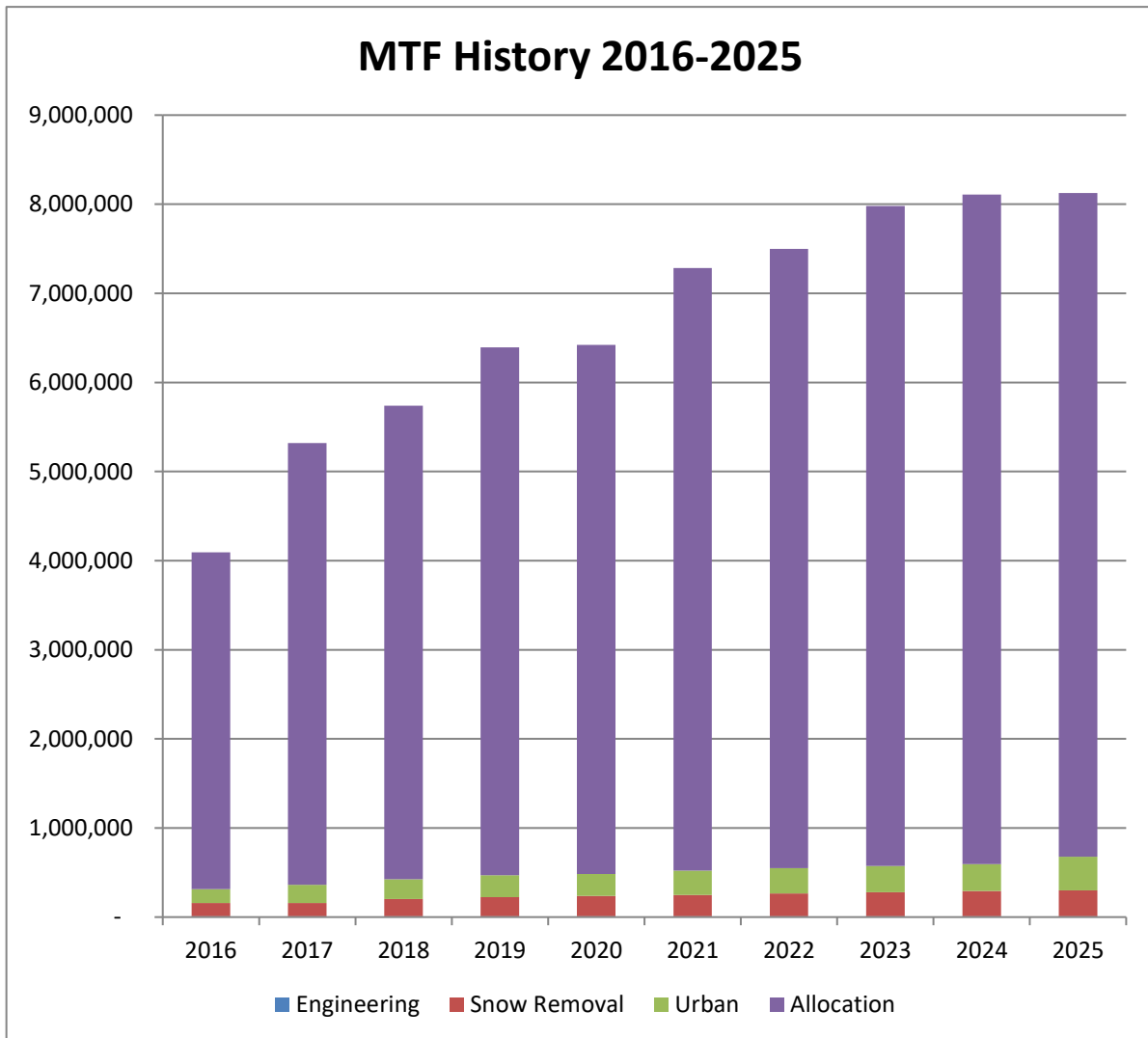
FIVE YEAR REVENUE COMPARISON



	OTHER	MDOT	TOWNSHIPS	MTF
2021	2,241,662	3,251,910	3,836,997	7,283,257
2022	2,406,845	2,509,021	2,896,017	7,497,958
2023	2,131,706	1,910,925	2,963,488	7,981,161
2024	3,060,721	2,480,455	3,449,728	8,108,805
2025	1,777,600	2,972,421	2,434,531	8,124,971

Michigan Transportation Funds History

TOTAL PRIMARY AND LOCAL ROADS					
Year	Engineering	Snow Removal	Urban	Allocation	Total
2016	10,000	146,487	155,677	3,782,049	4,094,213
2017	10,000	148,367	205,021	4,956,301	5,319,689
2018	10,000	193,540	220,424	5,315,720	5,739,684
2019	10,000	213,475	244,660	5,926,195	6,394,330
2020	10,000	226,419	246,084	5,939,860	6,422,364
2021	10,000	237,928	274,842	6,760,487	7,283,257
2022	10,000	256,759	280,982	6,950,217	7,497,958
2023	10,000	269,226	295,829	7,406,106	7,981,161
2024	10,000	282,868	301,286	7,514,651	8,108,805
2025	10,000	288,938	377,581	7,448,452	8,124,971



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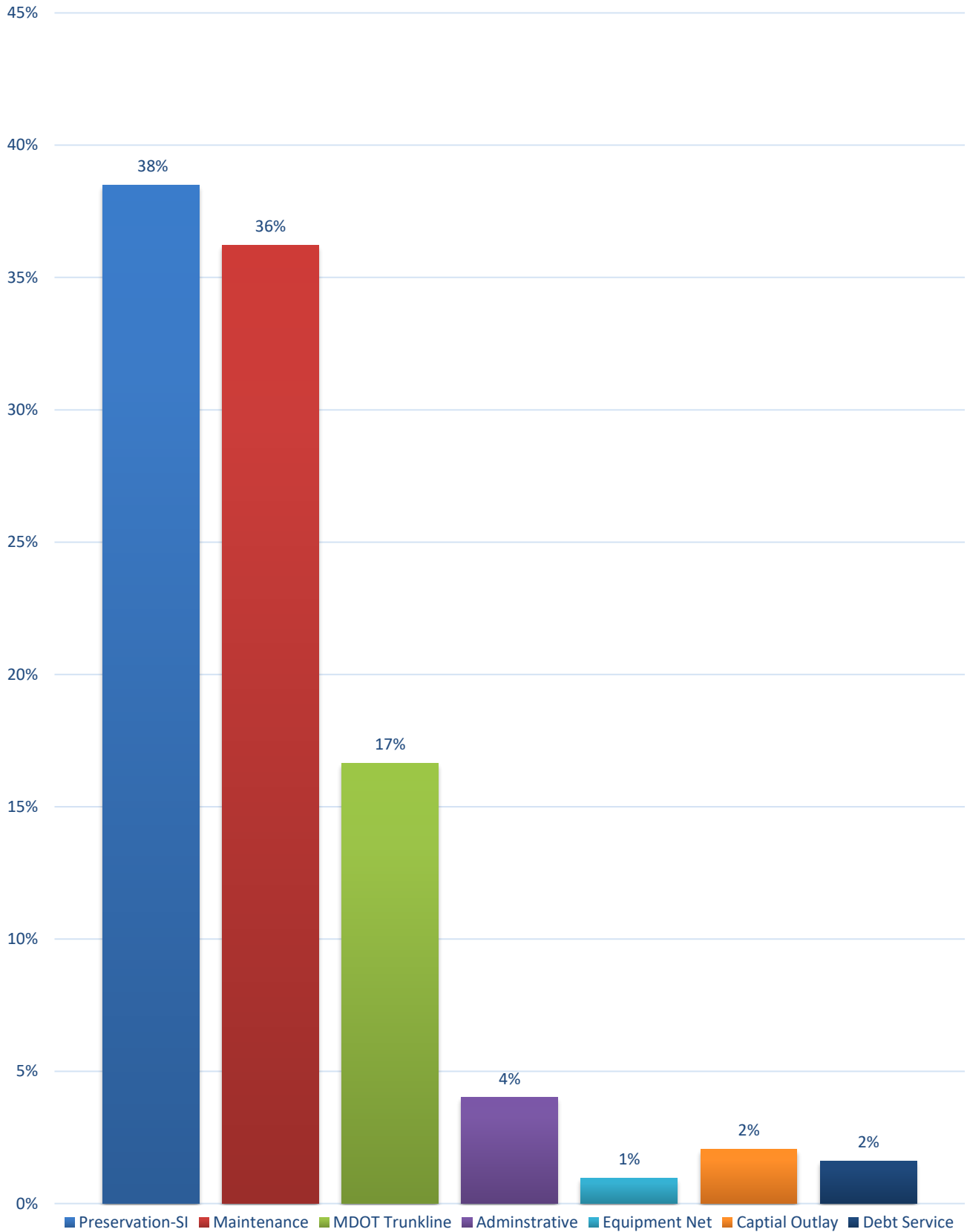
Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

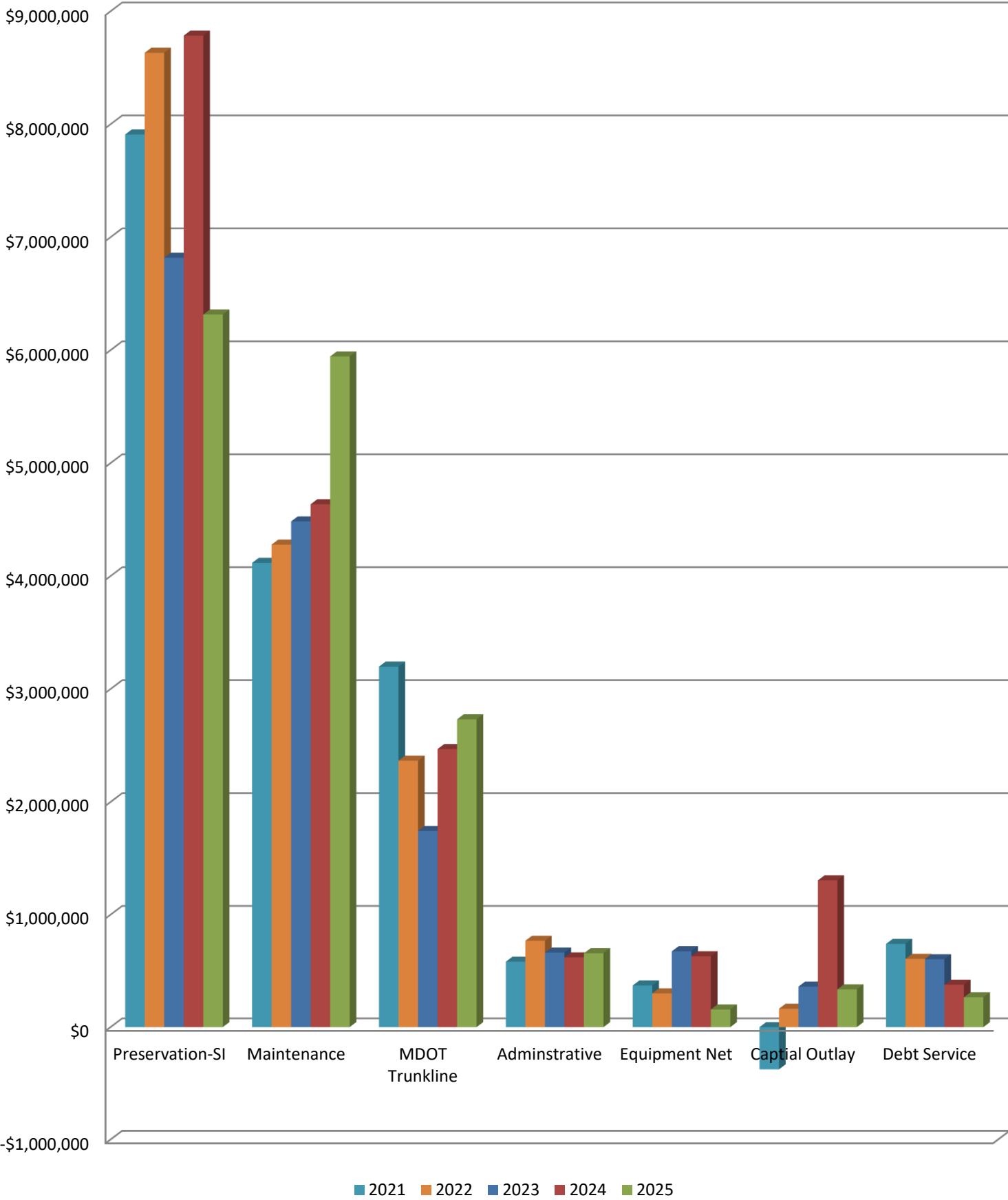
STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction/Capacity Improvement</u>				
98. Roads	0.00	0.00		0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<u>Preservation - Structural Improvements</u>				
104. Roads	4,286,566.73	2,029,289.16		6,315,855.89
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	<u>4,286,566.73</u>	<u>2,029,289.16</u>		<u>6,315,855.89</u>
<u>Maintenance</u>				
111. Roads	894,968.02	1,173,038.24		2,068,006.26
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,779,920.53	1,936,687.31		3,716,607.84
115. Traffic Control	86,454.12	73,534.38		159,988.50
116. Total Maintenance	<u>2,761,342.67</u>	<u>3,183,259.93</u>		<u>5,944,602.60</u>
117. Total Construction, Preservation And Maintenance	<u>7,047,909.40</u>	<u>5,212,549.09</u>		<u>12,260,458.49</u>
<u>Other</u>				
118. Trunkline Maintenance	0.00		2,170,089.64	2,170,089.64
119. Trunkline Non-maintenance	0.00		561,715.35	561,715.35
120. Administrative Expense	377,868.06	279,466.67		657,334.73
121. Equipment - Net	49,615.88	61,324.70	45,900.31	156,840.89
122. Capital Outlay - Net	259,749.68	0.00	76,571.96	336,321.64
123. Debt Principal Payment	0.00	0.00	215,000.00	215,000.00
124. Interest Expense	0.00	0.00	50,326.25	50,326.25
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>687,233.62</u>	<u>340,791.37</u>	<u>3,119,603.51</u>	<u>4,147,628.50</u>
128. Total Expenditures	<u>\$7,735,143.02</u>	<u>\$5,553,340.46</u>	<u>\$3,119,603.51</u>	<u>\$16,408,086.99</u>

2025 EXPENSES - PERCENTAGE OF TOTAL EXPENSES

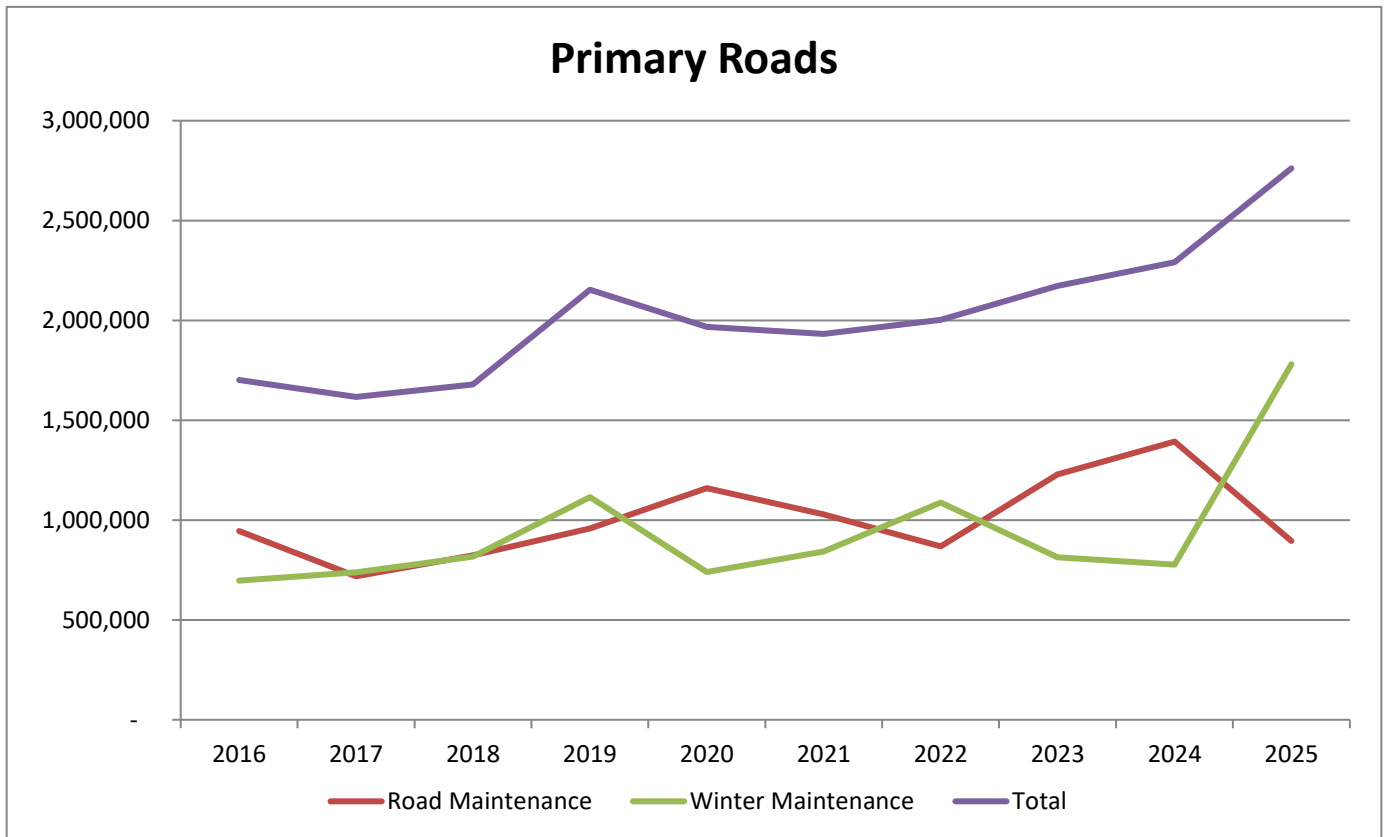


FIVE YEAR EXPENSE COMPARISON



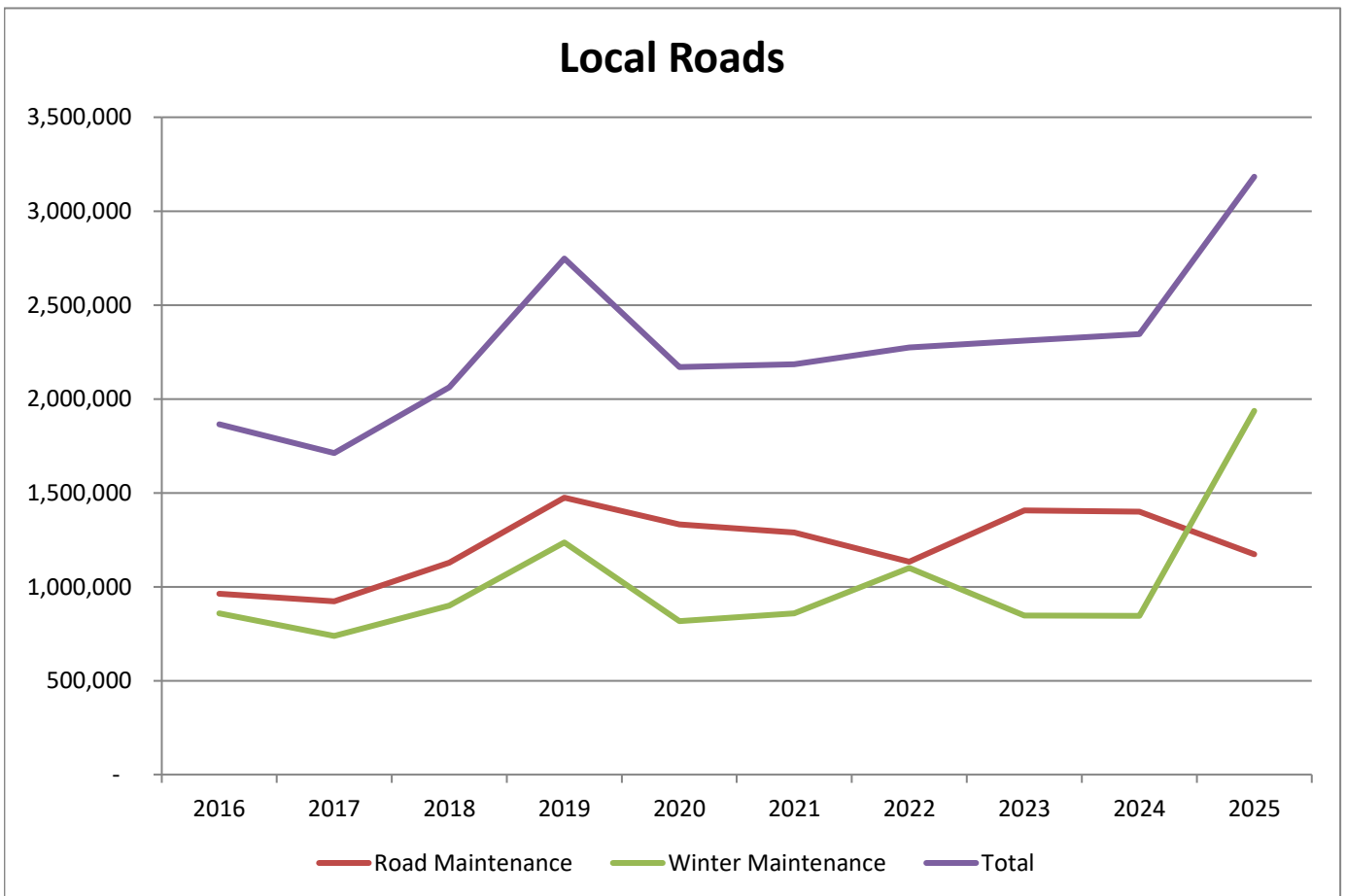
Maintenance Expense Ten Year History

Primary Roads						
Year	Road Maintenance	Winter Maintenance	Traffic Control	Total	Cost Per Mile	Miles
2016	945,228	696,709	59,789	1,701,726	6,961	244.48
2017	718,426	738,901	159,204	1,616,531	6,540	247.16
2018	823,987	816,487	39,215	1,679,689	6,796	247.16
2019	958,192	1,114,312	80,597	2,153,100	8,711	247.16
2020	1,159,319	740,140	67,459	1,966,917	7,958	247.16
2021	1,028,130	842,777	60,758	1,931,665	7,815	247.16
2022	868,162	1,088,201	47,058	2,003,421	8,106	247.16
2023	1,229,439	813,183	130,244	2,172,866	8,791	247.16
2024	1,393,073	777,206	120,892	2,291,170	9,270	247.16
2025	894,968	1,779,921	86,454	2,761,343	11,172	247.16



Maintenance Expense Ten Year History

Local Roads						
Year	Road Maintenance	Winter Maintenance	Traffic Control	Total	Cost Per Mile	Miles
2016	963,689	858,681	42,084	1,864,454	3,172	587.70
2017	922,618	738,366	51,033	1,712,017	2,926	585.18
2018	1,128,780	899,354	34,329	2,062,463	3,518	586.20
2019	1,474,476	1,235,528	37,665	2,747,669	4,688	586.05
2020	1,332,188	816,666	20,698	2,169,552	3,702	586.05
2021	1,288,672	859,175	37,411	2,185,258	3,727	586.32
2022	1,133,468	1,100,532	40,705	2,274,705	3,880	586.32
2023	1,406,057	846,858	58,003	2,310,919	3,942	586.30
2024	1,399,918	844,630	100,320	2,344,867	3,999	586.30
2025	1,173,038	1,936,687	73,534	3,183,260	5,431	586.08



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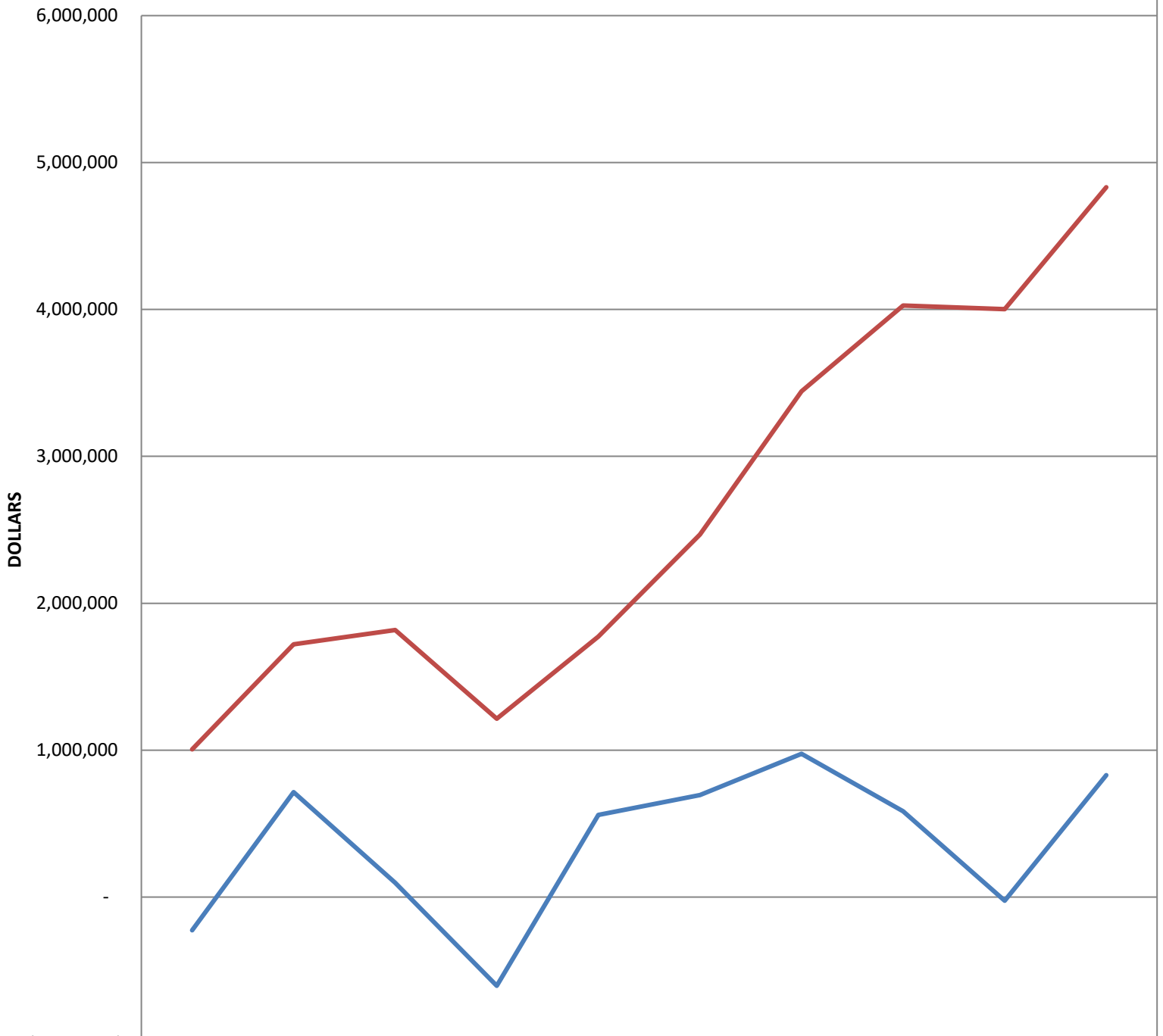
Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$9,373,216.85	\$4,724,295.30	\$3,139,956.34	\$17,237,468.49
130. Total Expenditures	7,735,143.02	5,553,340.46	3,119,603.51	16,408,086.99
131. Excess of Revenues Over (Under) Expenditures	1,638,073.83	(829,045.16)	20,352.83	829,381.50
132. Optional Transfers				
132 a. Primary to Local (50%)	(829,045.16)	829,045.16		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(829,045.16)	829,045.16		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	809,028.67	0.00	20,352.83	829,381.50
136. Beginning Fund	3,917,237.81	0.00	85,020.06	4,002,257.87
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	3,917,237.81	0.00	85,020.06	4,002,257.87
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,726,266.48	\$0.00	\$105,372.89	\$4,831,639.37

FUND BALANCE TEN YEAR HISTORY



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Gain or (Loss)	(226,001)	714,963	97,486	(603,878)	559,930	693,809	975,209	584,094	(24,653)	829,382
Fund Balance	1,005,299	1,720,261	1,817,747	1,213,869	1,773,799	2,467,609	3,442,817	4,026,912	4,002,258	4,831,640

— Gain or (Loss) — Fund Balance

Emmet

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$811,203.33	
142. Depreciation	<u>1,020,597.65</u>	
143. Other	<u>432,650.09</u>	
144. Total Direct		<u>2,264,451.07</u>

145. Indirect Equipment Expense		<u>834,607.47</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>375,645.45</u>	
148. Total Operating		<u>\$375,645.45</u>

149. TOTAL EQUIPMENT EXPENSE \$3,474,703.99

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>73,220.95</u>	<u>25,086.14</u>		<u>98,307.09</u>
152. Maintenance	<u>976,369.39</u>	<u>1,272,196.48</u>		<u>2,248,565.87</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	27,735.40	<u>27,735.40</u>
154. MDOT	<u>0.00</u>		<u>821,544.76</u>	<u>821,544.76</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	0.00	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>121,709.98</u>	<u>121,709.98</u>
157. Total Equipment Rental Credits	<u>1,049,590.34</u>	<u>1,297,282.62</u>	<u>970,990.14</u>	<u>3,317,863.10</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>156,840.89</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,049,590.34</u>	<u>\$1,297,282.62</u>	<u>\$970,990.14</u>	<u>\$3,317,863.10</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.63 %	39.10 %	29.27 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,099,206.22</u>	<u>1,358,607.32</u>	<u>1,016,890.45</u>	<u>3,474,703.99</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>49,615.88</u>	<u>61,324.70</u>	<u>45,900.31</u>	<u>156,840.89</u>

Emmet

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	<u>\$0.00</u>
216. Buildings (975)	<u>0.00</u>
217. Equipment Road (976, 981)	<u>1,353,414.01</u>
218. Equipment Shop (977)	<u>189,500.00</u>
219. Equipment Engineers (978)	<u>0.00</u>
220. Equipment - Yard and Storage (979)	<u>0.00</u>
221. Equipment Office (980)	<u>8,380.00</u>
222. Depletable Assets (987)	<u>0.00</u>
223. Total Capital Outlay:	<u>\$1,551,294.01</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	387,847.68	0.00	1,163,446.33	1,551,294.01
225. Less: Equipment Retirements 689	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
226. Sub-total	387,847.68	0.00	1,163,446.33	1,551,294.01
227. Less: Depreciation and Depletion 968	<u>(128,098.00)</u>	<u>0.00</u>	<u>(1,086,874.37)</u>	<u>(1,214,972.37)</u>
228. Net Capital Outlay Expenditure	<u>\$259,749.68</u>	<u>\$0.00</u>	<u>\$76,571.96</u>	<u>\$336,321.64</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	530.40	0.00	8,089,415.10	8,089,945.50
230. Percentage of Total	<u>0.01 %</u>	<u>0.00 %</u>	<u>99.99 %</u>	<u>100.00 %</u>
231. Gain or (loss) on disposal of assets 693	<u>1.66</u>	<u>0.00</u>	<u>25,365.34</u>	<u>25,367.00</u>

Emmet

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	8.39 mi.	x \$4,004,726.73	0.00 mi.	\$0.00
252. Resurfacing	2.21 mi.	191,253.99	6.49 mi.	1,292,053.14
253. Gravel Surfacing	0.00 mi.	0.00	0.99 mi.	133,912.95
254. Paving Gravel Roads	0.00 mi.	0.00	1.32 mi.	503,737.99
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	2.00 ea.	90,586.01	2.00 ea.	99,585.08
260. Subtotals		4,286,566.73		2,029,289.16
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$4,286,566.73		\$2,029,289.16

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Emmet

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Bear Creek	72.67	19.35	295,624.99	21.09	11.76	257,962.14	6,542	149,157.60
Bliss	29.74	0.00	99,182.90	26.99	0.00	81,563.78	568	12,950.40
Carp Lake	35.50	0.00	118,392.50	13.51	0.00	40,827.22	748	17,054.40
Center	32.15	0.00	107,220.26	24.64	0.00	74,462.08	525	11,970.00
Cross Village	18.69	0.00	62,331.15	8.66	0.00	26,170.52	240	5,472.00
Friendship	36.71	0.00	122,427.85	11.39	0.00	34,420.58	954	21,751.20
Little Traverse	32.93	11.38	141,150.69	18.37	7.62	181,366.06	2,657	60,579.60
Littlefield	36.86	0.00	122,928.10	10.79	0.00	32,607.38	2,422	55,221.60
Maple River	54.24	0.00	180,890.41	5.96	0.00	18,011.12	1,126	25,672.80
McKinley	31.60	0.00	105,386.00	13.23	0.00	39,981.06	689	15,709.20
Pleasantview	37.52	0.00	125,129.20	18.94	0.00	57,236.68	918	20,930.40
Readmond	39.48	0.00	131,665.80	16.32	0.00	49,319.04	560	12,768.00
Resort	43.23	9.32	169,830.01	9.63	0.85	43,140.46	2,835	64,638.00
Springvale	55.25	0.00	184,258.75	28.83	0.00	87,124.26	2,146	48,928.80
Wawatam	10.81	0.00	36,051.35	10.68	0.00	32,274.96	140	3,192.00
West Traverse	18.70	1.64	66,879.42	8.13	0.90	39,433.26	1,768	40,310.40
266. Totals	586.08	41.69	\$2,069,349.38	247.16	21.13	\$1,095,900.60	24,838	\$566,306.40

Local Road Rate Per Mile	3335	Primary Road Rate Per Mile	3022
Local Urban Road Rate Per Mile	2753	Primary Urban Road Rate Per Mile	16516
Population Rate Per Capita	22.8		

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Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

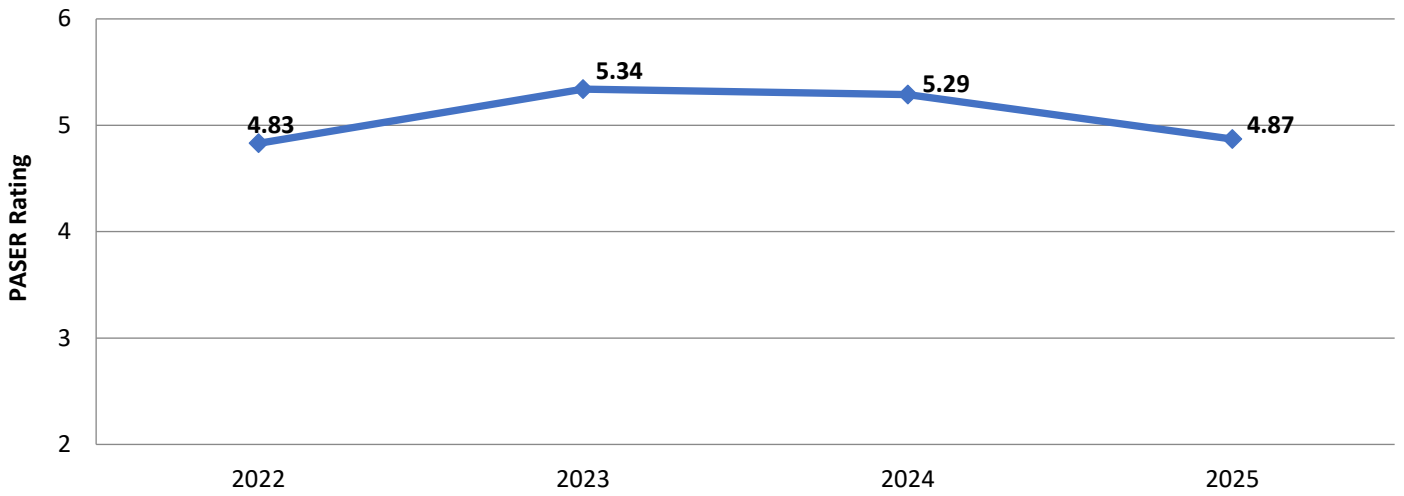
SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bear Creek	0.00	639,663.43	639,663.43	581,298.46
Bliss	0.00	0.00	0.00	49,053.00
Carp Lake	0.00	127,485.65	127,485.65	104,937.98
Center				
Cross Village				
Friendship	0.00	83,739.46	83,739.46	62,610.63
Little Traverse	0.00	120,852.13	120,852.13	138,536.11
Littlefield	0.00	227,476.10	227,476.10	199,851.41
Maple River	0.00	0.00	0.00	0.00
McKinley				
Pleasantview				
Readmond	0.00	96,764.41	96,764.41	71,893.72
Resort	0.00	494,956.88	494,956.88	478,530.33
Springvale	0.00	41,194.24	41,194.24	415,335.23
Wawatam	0.00	2,820.67	2,820.67	0.00
West Traverse	0.00	194,336.19	194,336.19	168,707.92
267. Totals	\$0.00	\$2,029,289.16	\$2,029,289.16	\$2,270,754.79

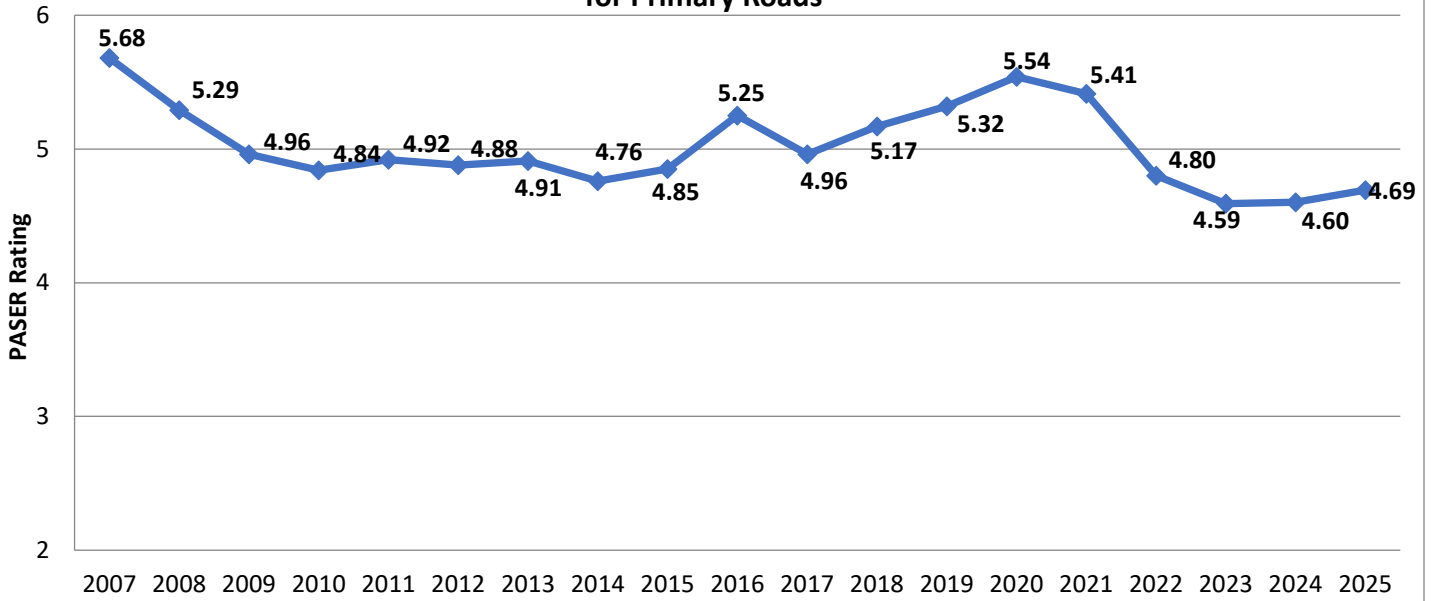
*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Average PASER Rating for Paved Local Roads



Average PASER Rating for Primary Roads



2025 ROAD PROJECTS:

Primary Roads – 9.51 miles improved.

Beach Road – Page Hill Rd to Bridge St. – Little Traverse Twp. (0.87 mi.)

Brutus Road – Us-31 to Brill Rd (2.47 mi.)

Gill Road – Munger road then then east 1.00 mile – Bliss Twp. (1.00)

Maxwell Road – Mitchell Rd to Greenwood Rd (2.46 mi.)

Pleasantview Road – Sturgeon Bay Trail then east 0.25 miles – Bliss Twp. (0.25 mi.)

Robinson Road – 3500 ft. east of Larks Lake Rd to 3300 ft. east of Pleasantview Rd (2.46 mi.)

The above projects were funded by Federal Aid, ECRC General Fund and Township Funds. Projects included reconstruction, asphalt paving, asphalt wedging, seal coat.

Other Large Projects

Gully Road Culvert (Readmond Twp.)

Local Roads – 8.80 miles improved.

Asphalt Overlay

Greenwood Rd (Bear Creek 1.03 mi)

Pachy Rd (Carp Lake 0.74 mi.)

Lakeview Rd (Littlefield 1.01 mi.)

Luce St (Littlefield 0.86 mi.)

Catob Rd (Little Traverse 0.55)

Lower Shore Dr (West Traverse 1.34 mi)

Gravel Surfacing

Middle Village Dr (Friendship 0.51 mi)

Smith Rd (Littlefield 0.48 mi.)

Mill/Asphalt Pave

Intertown Rd (Resort 0.96 mi.)

Reconstruction/Pave

Haas Rd (Bear Creek 0.29 mi.)

George Rd (Bear Creek 0.06 mi.)

Old US-31 Hwy (Resort 0.89 mi.)

Artesian Ln (Springvale 0.04 mi.)

Ellsworth Rd (Springvale 0.04 mi.)

The above projects were funded by Townships.