2025

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Saginaw County

Michigan

Year Ended 2025

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

05/12/2026

Date

Saginaw

Year Ended - 2025

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$4,222,242.57	
2. Investments	4,672,204.51	
3. AccountsReceivable :		
a. Michigan Transportation Fund	4,127,206.02	
b. State Trunkline Maintenance	0.00	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	0.00	
e. Due on Special Assessement	9,891,960.39	
f. Sundry Accounts Receivable	947,712.92	

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00	
5. Road Materials	2,375,489.54	
6. Equipment Materials and Parts	50,041.27	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	314,284.09	
10. TOTAL ASSETS		**$26,601,141.31**

Year Ended - 2025

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$593,001.08	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	227,052.75	
14. Advances	0.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	415,902.95	
18. Other	11,397,766.54	

Fund Balances

19. Primary Road Fund	49,664.69	
20. Local Road Fund	4,779,536.57	
21. County Road Commission Fund	9,138,216.73	
22. Total Fund Balances	13,967,417.99	
23. TOTAL LIABILITIES AND FUND BALANCES		**$26,601,141.31**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$751,242.31	
25. Land Improvements	$4,393,969.94		
25 a.Less: Accumulated Depreciation	(593,495.12)	3,800,474.82	
26. Depletable Assets	35,012.90		
26 a.Less: Accumulated Depreciation	(24,349.97)	10,662.93	
27. Buildings	12,329,052.05		
27 a.Less: Accumulated Depreciation	(3,199,650.12)	9,129,401.93	
28. Equipment - Road	27,626,259.62		
28 a.Less: Accumulated Depreciation	(23,868,577.72)	3,757,681.90	
29. Equipment - Shop	318,903.13		
29 a.Less: Accumulated Depreciation	(251,738.10)	67,165.03	
30. Equipment - Engineers	139,745.22		
30 a.Less: Accumulated Depreciation	(138,728.33)	1,016.89	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	644,010.42		
32 a.Less: Accumulated Depreciation	(589,953.90)	54,056.52	
33. Infrastructure	470,720,539.10		
33 a.Less: Accumulated Depreciation	(258,635,322.51)	212,085,216.59	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$229,656,918.92**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	4,392,925.58	
	37 b.Local	4,392,925.58	
	37 c.Co. Road Comm.	8,785,851.17	
	37 d.Infrastructure	212,085,216.59	
	38. Total Equities		**$229,656,918.92**

Long Term Debt		
39. Bonds Payable (Act 51)	0.00	
40. Notes Payable (Act 143)	0.00	
41. Vested Vacation and Sick Leave Payable	1,026,681.00	
42. Installment/Lease Purchase Payable	8,350,000.00	
43. Other	0.00	
44. Total Liabilities		**$9,376,681.00**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

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)
Taxes				
46. County Wide Millage	$0.00	$10,287,977.69	$0.00	$10,287,977.69
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	10,287,977.69	0.00	10,287,977.69
Licenses and Permits				
49. Specify	0.00	0.00	0.00	0.00
Federal Sources				
50. Surface Tran. Program (STP)	2,571,482.20	0.00	0.00	2,571,482.20
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	1,258,699.38	0.00	0.00	1,258,699.38
54. High Priority	0.00	0.00	0.00	0.00
55. Other	371,353.70	124,710.45	0.00	496,064.15
56. Total Federal Sources	4,201,535.28	124,710.45	0.00	4,326,245.73
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,534.11	3,465.89		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,211,810.55	1,062,202.19		3,274,012.74
60. Allocation	14,132,099.68	7,496,093.69		21,628,193.37
61. Total MTF	16,350,444.34	8,561,761.77		24,912,206.11
Other				
62. Local Bridge	132,238.20	24,908.46		157,146.66
63. Other	351,896.08	0.00	0.00	351,896.08
64. Total Other	484,134.28	24,908.46	0.00	509,042.74
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	$16,834,578.62	$8,586,670.23	$0.00	$25,421,248.85

Saginaw

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	$507,578.77	$507,578.77
74. Township Contr.	0.00	1,832,811.53	0.00	1,832,811.53
75. Other	0.00	0.00	11,257.00	11,257.00
76. Total Contributions	0.00	1,832,811.53	518,835.77	2,351,647.30
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	1,629.02	10,588.62	4,072.54	16,290.18
80. Other	13,961.78	90,751.57	34,904.45	139,617.80
81. Total Charges	15,590.80	101,340.19	38,976.99	155,907.98
Interest and Rents				
82. Interest Earned	297.36	138,803.63	50,714.09	189,815.08
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	297.36	138,803.63	50,714.09	189,815.08
Other				
85. Special Assessments	0.00	10,726.88	0.00	10,726.88
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	264,160.56	264,160.55	0.00	528,321.11
88. Gain (Loss) Equip. Disp.	19,480.50	19,480.50	38,961.00	77,922.00
89. Contributions from Private Sources	0.00	220,683.28	0.00	220,683.28
90. Other	15,119.37	15,119.37	0.00	30,238.74
91. Total Other	298,760.43	530,170.58	38,961.00	867,892.01
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	**$21,350,762.49**	**$21,602,484.30**	**$647,487.85**	**$43,600,734.64**

Saginaw

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)
Construction/Capacity Improvement				
98. Roads	$0.00	$231,372.07		$231,372.07
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.	0.00	231,372.07		231,372.07
Preservation - Structural Improvements				
104. Roads	5,864,536.60	8,251,231.91		14,115,768.51
105. Structures	1,684,119.52	508,239.68		2,192,359.20
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	297,405.70	0.00		297,405.70
110. Total Preservation - Struct. Imp.	7,846,061.82	8,759,471.59		16,605,533.41
Maintenence				
111. Roads	3,772,998.58	10,950,160.06		14,723,158.64
112. Structures	19,562.06	1,798.83		21,360.89
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,698,917.97	1,953,969.21		4,652,887.18
115. Traffic Control	718,985.59	367,121.72		1,086,107.31
116. Total Maintenance	7,210,464.20	13,273,049.82		20,483,514.02
117. Total Construction, Preservation And Maintenance	15,056,526.02	22,263,893.48		37,320,419.50
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	611,349.35	903,994.51		1,515,343.86
121. Equipment - Net	63,421.97	149,046.70	1,303.64	213,772.31
122. Capital Outlay - Net	649,601.35	649,601.35	(594,769.39)	704,433.31
123. Debt Principal Payment	342,500.00	342,500.00	0.00	685,000.00
124. Interest Expense	217,312.50	217,312.50	0.00	434,625.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	564,170.25	564,170.25
127. Total Other	1,884,185.17	2,262,455.06	(29,295.50)	4,117,344.73
128. Total Expenditures	**$16,940,711.19**	**$24,526,348.54**	**$(29,295.50)**	**$41,437,764.23**

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	$21,350,762.49	$21,602,484.30	$647,487.85	$43,600,734.64
130. Total Expenditures	16,940,711.19	24,526,348.54	(29,295.50)	41,437,764.23
131. Excess of Revenues Over (Under) Expenditures	4,410,051.30	(2,923,864.24)	676,783.35	2,162,970.41
132. Optional Transfers				
132 a. Primary to Local (50%)	(4,410,000.00)	4,410,000.00		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	(4,410,000.00)	4,410,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	51.30	1,486,135.76	676,783.35	2,162,970.41
136. Beginning Fund	49,613.39	3,293,400.81	8,461,433.38	11,804,447.58
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	49,613.39	3,293,400.81	8,461,433.38	11,804,447.58
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$49,664.69	$4,779,536.57	$9,138,216.73	$13,967,417.99

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$481,811.18	
142. Depreciation	1,453,361.94	
143. Other	2,263,390.71	
144. Total Direct		4,198,563.83
145. Indirect Equipment Expense		2,586,338.02

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	667,913.90	
148. Total Operating		$667,913.90

149. TOTAL EQUIPMENT EXPENSE $7,452,815.75

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	66,756.16	831,540.58		898,296.74
152. Maintenance	1,835,088.14	3,863,432.39		5,698,520.53
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	245,835.20	352,245.36	44,145.61	642,226.17
157. Total Equipment Rental Credits	2,147,679.50	5,047,218.33	44,145.61	7,239,043.44
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				213,772.31

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$2,147,679.50	$5,047,218.33	$44,145.61	$7,239,043.44
	(A)	(B)	(C)	(D)
160. Percent of Total	29.67 %	69.72 %	0.61 %	100.00 %
161. Prorated Total Equipment Expense	2,211,101.47	5,196,265.03	45,449.25	7,452,815.75
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	63,421.97	149,046.70	1,303.64	213,772.31

Year Ended - 2025

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00		$0.00
164. Primary Preservation - Struct. Imp.	23,423.89		35,000.51
165. Primary Maintenance	617,974.84		918,723.12
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	287,360.47		429,380.35
168. Local Maintenance	1,404,924.11		2,099,268.15
169. Inventory	0.00		0.00
170. Equipment Expense - Direct	481,811.18		719,933.00
171. Equipment Expense - Indirect	401,815.18		600,401.08
172. Equipment Expense - Operating	0.00		0.00
173. Administration	454,845.80		679,640.57
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	0.00		
176. Capital Outlay	12,138.31		0.00
177. Other	1,957,052.83		11,258.11
178. Total Payroll	$5,641,346.61		
179. Less Applicable Payroll	0.00		
180. Total Applicable Labor Cost	$5,641,346.61	Total Distributive	$5,493,604.89

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	$957,475.17	$89,729.00	$2,307,770.99	$2,112,461.42	$32,191.81	$2,904.50	$5,502,532.89
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	957,475.17	89,729.00	2,307,770.99	2,112,461.42	32,191.81	2,904.50	5,502,532.89
185. Applicable Labor Cost	5,641,346.61	55,641,346.61	5,641,346.61	5,641,346.61	5,641,346.61	5,641,346.61	
186. Factor	0.169725	0.001613	0.409082	0.374460	0.005706	0.000515	0.961101

Year Ended - 2025

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	$0.00	$0.00
188. Primary Preservation - Struct Imp.	7,483,593.97	362,467.85
189. Primary Maintenance	6,877,156.92	333,307.28
190. Local Construction/Cap. Imp.	220,683.28	10,688.79
191. Local Preservation - Struct. Imp.	8,354,806.43	404,665.16
192. Local Maintenance	12,659,868.64	613,181.18
193. Other	9,092,044.24	440,372.50
194. TOTAL	$44,688,153.48	$2,164,682.76

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	21,120.99	87,003.55	223,775.00	0.00	1,832,783.22	$2,164,682.76
196. Applicable Operation Cost	44,688,153.48	44,688,153.48	44,688,153.48	44,688,153.48	44,688,153.48	
197. Factor	0.000473	0.001947	0.005007	0.000000	0.041013	$0.048440

Year Ended - 2025

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	**Local**	**Primary**	**Local**	**Primary**	**Local**
198. Constr/Cap. Imp.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
199. Preser - Struct. Imp.	0.00	0.00	0.00	0.00	0.00	0.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
202. Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Year Ended - 2025

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$0.00	$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	$0.00	$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	$0.00	$0.00

Year Ended - 2025

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	1,353,813.57
217. Equipment Road (976, 981)	1,782,291.16
218. Equipment Shop (977)	20,515.44
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$3,156,620.17

	Primary	Local	County	Total
224. Total Capital Outlay:	1,262,648.07	1,262,648.07	631,324.03	3,156,620.17
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	1,262,648.07	1,262,648.07	631,324.03	3,156,620.17
227. Less: Depreciation and Depletion 968	(613,046.72)	(613,046.72)	(1,226,093.42)	(2,452,186.86)
228. Net Capital Outlay Expenditure	$649,601.35	$649,601.35	$(594,769.39)	$704,433.31

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	4,216,817.25	4,216,817.25	8,433,634.52	16,867,269.02
230. Percentage of Total	25.00 %	25.00 %	50.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	19,480.50	19,480.50	38,961.00	77,922.00

Year Ended - 2025

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			$24,912,206.11
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			1,515,343.86
234. Total Capital Outlay (from Page 13)			3,156,620.17
235. Debt Principal Payment (from Page 6 Expenditures)			685,000.00
236. Interest Expense (from Page 6 Expenditures)			434,625.00
236 a. Total Deductions			5,791,589.03
236 b. Adjusted MTF Returns			19,120,617.08
237. Preser - Struct Imp (from Page 6 Expenditures)	$7,846,061.82	$8,759,471.59	16,605,533.41
238. Routine Maintenance (from Page 6 Expenditures)	7,210,464.20	13,273,049.82	20,483,514.02
239. Less Federal Aid for Preser - Struct Imp	(4,710,578.02)	0.00	(4,710,578.02)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	10,345,948.00	22,032,521.41	32,378,469.41
241. 90% of Adjusted MTF Returns			17,208,555.37

Year Ended - 2025

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

TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS
(for Compliance with Section 10K of Act 51)

Fiscal Year	2016	2017	2018	2019	2020
Expenditures ($)	0.00	0.00	56,215.86	32,100.00	1,009,839.09

Fiscal Year	2021	2022	2023	2024	2025
Expenditures ($)	481,937.66	959,444.85	332,824.16	798,659.78	307,543.22

242. TOTAL $3,978,564.62

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

4,912,206.11 x .10 = 2,491,220.61

Year Ended - 2025

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	$401,815.18
712-724	Fringe Benefits - Shop Employees	648,943.40
721	Drug Testing	11,328.35
728	Office Supplies - Shop	703.57
731	Janitor Supplies - Shop	9,223.21
733	Welding Supplies	19,446.54
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	8,393.87
737	Shop Supplies	96,050.51
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	38,219.27
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	85.79
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	206.64
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	165,184.87
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	137,397.22
931	Buildings Repairs and Maintenance	10,652.22
932	Yard and Storage Repairs and Maintenance	9,874.06
933	Shop Equipment Repairs and Maintenance	46,632.74
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	216,878.41
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	434,888.08
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	23,182.90
968	Depreciation - Stockroom Expense	0.00
707	Other:	307,231.19
	243. TOTAL	$2,586,338.02

Year Ended - 2025

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	$454,899.78
709-714	Administrative Leave	0.00
724	Fringe Benefits	734,676.60
727	Postage	4,913.56
728	Office Supplies	6,100.11
730	Dues and Subscriptions	100,180.23
801	Contractual Services	28,915.13
803	Legal Services	29,451.59
804	Auditing and Accounting Services	19,527.11
807	Data Processing	0.00
810	Education	3,200.88
850-853	Communications	0.00
861	Travel and Mileage	6,437.49
862	Freight	0.00
873	Public Relations	10,288.25
874	Advertising	2,276.81
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	467.86
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	31,560.15
931	Building Repair/Maintenance	18,972.82
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	24,404.97
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	39,157.40
	244. TOTAL	$1,515,430.74

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(86.88)
	Other:	0.00
	Total Credits to Administrative Expense	$(86.88)
	245. Net Administrative Expense	$1,515,343.86

Year Ended - 2025

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name	Location	Amount Spent ($)	Project Type

246. Total

Year Ended - 2025

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System				Local System			
ROADS	*Unit			Expenditures	*Unit			Expenditures
247. New Construction, New Location	0.00	mi.	x	$0.00	0.41	mi.		$231,372.07
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				$231,372.07

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System				Local System			
ROADS	*Unit			Expenditures	*Unit			Expenditures
251. Reconstruction	0.00	mi.	x	$0.00	0.00	mi.		$0.00
252. Resurfacing	5.50	mi.		3,867,640.20	18.20	mi.		7,581,270.33
253. Gravel Surfacing	0.00	mi.		0.00	0.00	mi.		0.00
254. Paving Gravel Roads	0.00	mi.		0.00	0.91	mi.		107,080.48
SAFETY PROJECTS								
255. Intersection Improvements	2.00	ea.		1,963,396.84	0.00	ea.		0.00
256. Railroad Crossing Improvements	0.00	ea.		0.00	3.00	ea.		66,612.00
257. Other	5.00	ea.		330,905.26	26.00	ea.		496,269.10
MISCELLANEOUS								
258. Roadside Parks	0.00	ea.		0.00	0.00	ea.		0.00
259. Other	0.00	ea.		0.00	0.00	ea.		0.00
260. Subtotals				6,161,942.30				8,251,231.91
BRIDGES								
261. Replacement	1.00	ea.		1,517,627.21	0.00	ea.		0.00
262. Recondition or Repair	4.00	ea.		166,492.31	2.00	ea.		508,239.68
263. Replace with Culvert	0.00	ea.		0.00	0.00	ea.		0.00
264. Bridge Subtotals				1,684,119.52				508,239.68
265. TOTAL PRESERVATION - STRUCT IMP				$7,846,061.82				$8,759,471.59

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

Year Ended - 2025

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
Albee	42.03	0.00	140,170.05	27.24	0.00	82,319.28	2,046	46,648.80
Birch Run	55.71	0.00	185,792.85	20.06	0.00	60,621.32	4,363	99,476.40
Blumfield	60.49	0.00	201,734.16	2.54	0.00	7,675.88	1,850	42,180.00
Brady	54.08	0.00	180,356.81	12.14	0.00	36,687.08	1,843	42,020.40
Brant	61.92	0.00	206,503.19	18.97	0.00	57,327.34	1,802	41,085.60
Bridgeport	71.25	35.95	336,589.10	44.38	15.13	384,003.45	10,104	230,371.20
Buena Vista	82.41	45.20	399,272.96	20.52	7.58	187,202.72	7,664	174,739.20
Carrollton	28.60	28.59	174,089.27	8.14	8.14	159,039.33	5,750	131,100.00
Chapin	36.23	0.00	120,827.05	8.03	0.00	24,266.66	928	21,158.40
Chesaning	36.34	0.00	121,193.90	17.20	0.00	51,978.40	2,318	52,850.40
Frankenmuth	62.60	0.00	208,770.99	16.44	0.00	49,681.68	1,895	43,206.00
Fremont	48.72	0.00	162,481.20	30.56	0.00	92,352.32	1,998	45,554.40
James	17.02	1.74	61,551.92	7.75	1.01	40,101.66	1,792	40,857.60
Jonesfield	27.03	0.00	90,145.05	17.58	0.00	53,126.76	955	21,774.00
Kochville	28.80	15.08	137,563.24	20.52	14.69	304,631.47	4,911	111,970.80
Lakefield	28.78	0.00	95,981.30	17.41	0.00	52,613.02	894	20,383.20
Maple Grove	46.40	0.00	154,744.01	18.24	0.00	55,121.28	2,676	61,012.80
Marion	32.62	0.00	108,787.70	14.63	0.00	44,211.86	759	17,305.20
Richland	71.86	0.00	239,653.10	21.28	0.00	64,308.16	3,955	90,174.00
Saginaw	146.63	146.63	892,683.47	40.56	40.56	792,461.31	41,679	950,281.20
Spaulding	26.03	3.61	96,748.38	8.75	1.73	55,015.18	1,975	45,030.00
St. Charles	45.99	0.00	153,376.66	17.72	0.00	53,549.84	1,399	31,897.20
Swan Creek	35.72	0.00	119,126.20	6.36	0.00	19,219.92	2,248	51,254.40
Taymouth	52.78	0.00	176,021.30	31.89	0.00	96,371.58	4,065	92,682.00
Thomas	70.40	48.85	369,268.05	27.09	13.03	297,069.46	11,931	272,026.80
Tittabawassee	68.12	56.29	382,146.58	32.18	23.91	492,145.52	10,606	241,816.80
Zilwaukee	2.92	0.30	10,564.10	5.58	5.58	109,022.04	62	1,413.60
266. Totals	1,341.48	382.24	$5,526,142.59	513.76	131.36	$3,722,124.52	132,468	$3,020,270.40

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		

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 ($)	Township Contributions* ($)
Albee	0.00	144,707.02	144,707.02	0.00
Birch Run	0.00	1,476,913.06	1,476,913.06	1,676.00
Blumfield	0.00	24,135.35	24,135.35	0.00
Brady	0.00	32,259.03	32,259.03	0.00
Brant	0.00	173,521.03	173,521.03	104,223.88
Bridgeport	0.00	556,669.16	556,669.16	36,124.11
Buena Vista	0.00	294,916.26	294,916.26	2,137.37
Carrollton	0.00	590,108.14	590,108.14	309,850.68
Chapin	0.00	31,299.34	31,299.34	0.00
Chesaning	0.00	1,034,801.93	1,034,801.93	114,846.03
Frankenmuth	0.00	510,695.47	510,695.47	261,826.28
Fremont	0.00	24,257.07	24,257.07	19,637.62
James	0.00	203,834.26	203,834.26	0.00
Jonesfield				
Kochville	0.00	691,105.40	691,105.40	114,891.04
Lakefield	0.00	5,787.32	5,787.32	38,043.37
Maple Grove	0.00	313,559.56	313,559.56	40.00
Marion	0.00	16,086.53	16,086.53	11,649.95
Richland	0.00	132,022.82	132,022.82	52,839.76
Saginaw	0.00	435,035.33	435,035.33	0.00
Spaulding	0.00	1,231,279.16	1,231,279.16	0.00
St. Charles	0.00	123,098.29	123,098.29	59,824.86
Swan Creek	0.00	21,792.13	21,792.13	100.00
Taymouth	0.00	2,027,483.69	2,027,483.69	80.00
Thomas	0.00	4,190,728.57	4,190,728.57	119,319.53
Tittabawassee	231,372.07	1,451,740.85	1,683,112.92	446,491.05
Zilwaukee	0.00	237,736.74	237,736.74	139,210.00
267. Totals	**$231,372.07**	**$15,975,573.51**	**$16,206,945.58**	**$1,832,811.53**

*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.

Year Ended - 2025

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Local Chip Seal 2025	0.00	09/30/2025	Asphalt
2025 Primary Chip Seal	0.00	08/22/2025	Seal Coat

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250010	0.00	11/15/2025	Asphalt

Work Type: Crush & Shape w/HMA Leveling

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250005	0.00	10/31/2025	Asphalt
SCRC 250006	0.00	10/31/2025	Asphalt
SCRC 250047	0.00	11/14/2025	Asphalt

Work Type: Mill & Overlay - 3.5" Thick/C&G

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
217907	0.00	11/26/2025	Asphalt
SCRC 250007	0.00	11/15/2025	Asphalt
SCRC 250038	0.00	11/15/2025	Asphalt

Work Type: Mill & Resurface (2")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250002	0.00	11/26/2025	Asphalt
SCRC 250026	0.00	11/26/2025	Asphalt
SCRC 250027	0.00	11/26/2025	Asphalt
SCRC 250041	0.00	11/14/2025	Asphalt
SCRC 250029	0.00	11/26/2025	Asphalt

Work Type: Overlay - 3" Thick (Asp)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250003	0.00	11/26/2025	Asphalt
SCRC 250017	0.00	11/26/2025	Asphalt
SCRC 250019	0.00	11/26/2025	Asphalt
SCRC 250008	0.00	10/31/2025	Asphalt
SCRC 250016-1	0.00	11/26/2025	Asphalt
SCRC 250028	0.00	11/26/2025	Asphalt
SCRC 250016	0.00	11/26/2025	Asphalt
245447	0.00	11/26/2025	Asphalt

Work Type: Pulv & Remix w/3"-22A & 3.5" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250004	0.00	11/26/2025	Asphalt
SCRC 250009	0.00	11/26/2025	Asphalt
SCRC 250012	0.00	11/26/2025	Asphalt
SCRC 250018	0.00	11/26/2025	Asphalt
SCRC 250020	0.00	11/26/2025	Asphalt
SCRC 250021	0.00	11/26/2025	Asphalt
SCRC 250022	0.00	11/26/2025	Asphalt
217903	0.00	11/26/2025	Asphalt
SCRC 250011	0.00	11/26/2025	Asphalt

Work Type: Reconstruct with Curb & Gutter

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
219891	0.00	11/15/2025	Asphalt

Work Type: Reconstruction - 6" base, 3" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250014	0.00	11/14/2025	Asphalt

Year Ended - 2025

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

Work Type: Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCRC 250046	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount ($)
004	Petty Cash	381.50
005	Construction Cash	0.00
007	Payroll	51,479.68
008	Road Millage	4,064,428.48
009	Prescription Drug	40,041.31
010	Retiree Health	17,105.12
011	Payables	12,832.50
012	Credit Card	35,973.98

Line: 2 Investments

Account	Description	Amount ($)
001	Money MAx	4,580,659.51
003	CD's	91,545.00

Line: 3 Due on Special Assessment

Account	Description	Amount ($)
020	Taxes Receivable - Rd Millage	9,866,057.44
045 003	Oaks	25,902.95

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
035	035 Other Receivables	0.00
035.001	Sundry Receivables	148,371.62
040	AR- Permits	8,295.45
056	Interest Receivable	119,203.83
071	Cities	0.00
072	County	0.00
074	Road Commissions	0.00
076	Townships	671,842.02
077	Villages	0.00
079	Due From Federal Gov	0.00

Line: 5 Inventory

Account	Description	Amount ($)
107	signs	20,444.45
109.100	Salt	923,396.24
109.200	Gravel	1,263,647.17
109.300	Culverts	157,967.10
109.400	Other road materials	10,034.58

Line: 6 Equipment, Materials and Parts

Account	Description	Amount ($)

110	Parts	50,041.27

Line: 9 Other (Identify)

Account	Description	Amount ($)
123	Prepaid Expenses	314,284.09

Line: 11 Accounts Payable

Account	Description	Amount ($)
202	AP	593,001.08

Line: 13 Accrued Liability

Account	Description	Amount ($)
227	Due to others	0.00
231	PR Ded. Payable	24,546.83
257	Accrued Wages Payable	170,332.46
258	Accrued Tax	13,030.43
259	Accrued MERS Payable	19,143.03
264	Other accrued Liabilities	0.00

Line: 17 Deferred Revenue

Account	Description	Amount ($)
339 000	Other	390,000.00
339 003	Oaks	25,902.95

Line: 18 Other (Identify)

Account	Description	Amount ($)
228	Due to State	539,993.54
283.004	Dunrovin	55,636.55
283.015	Tay Ban	12,069.10
283.016	Walther-steel	23,839.35
283.023	St.Charles	0.00
283.031	Russell, Evangaline	0.00
283.040	Leddy	0.00
283.042	Atri, Manohar	0.00
283.044	Riverbend	1,814.00
360	Deferred Inflows (Rd millage)	10,764,414.00
999	Rounding due to FB	0.00

Line: 24 Land - A

Account	Description	Amount ($)
130	Land & Right of way	751,242.31

Line: 25 Land Improvements - A

Account	Description	Amount ($)
132	Land Imprv	4,393,969.94

Year Ended - 2025

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

Line: 25 Less Accumulated Depreciation - A

Account	Description	Amount ($)
133	Land Depreciation	(593,495.12)

Line: 26 Depletable Assets - A

Account	Description	Amount ($)
134	Fixed Assest Depletable	35,012.90

Line: 26 Less Accumulated Depreciation - A

Account	Description	Amount ($)
135	Depletion Assets	(24,349.97)

Line: 27 Buildings - A

Account	Description	Amount ($)
136	Buildings, add/imprv	12,329,052.05

Line: 27 Less Accumulated Depreciation - A

Account	Description	Amount ($)
137	Deprec Build/Imprv	(3,199,650.12)

Line: 28 Equipment Road - A

Account	Description	Amount ($)
138	Licensed Equipment	27,626,259.62
148	Non-Licensed Equipment	0.00
150	Misc. Tools	0.00
154	Radio Equipment	0.00

Line: 28 Less Accumulated Depreciation - A

Account	Description	Amount ($)
139	Licensed Equipment Depr.	(23,868,577.72)
149	Non-Licensed Equipment Depr.	0.00
151	Misc. Tools Depr.	0.00
154	Radio Equipment Depr.	0.00

Line: 29 Equipment Shop - A

Account	Description	Amount ($)
140	Shop Equip Fixed	318,903.13

Line: 29 Less Accumulated Depreciation - A

Account	Description	Amount ($)
141	Deprec - Shop Eq fixed	(251,738.10)

Line: 30 Equipment Engineers - A

Account	Description	Amount ($)

142	Engineer Equip	139,745.22

Line: 30 Less Accumulated Depreciation - A

Account	Description	Amount ($)
143	Deprec - Enginer Equip	(138,728.33)

Line: 31 Yard and Storage Equipment - A

Account	Description	Amount ($)
144	yard	0.00

Line: 31 Less Accumulated Depreciation - A

Account	Description	Amount ($)
145	Deprec - Yard	0.00

Line: 32 Office Equipment and Furniture - A

Account	Description	Amount ($)
146	Office Equip	644,010.42

Line: 32 Less Accumulated Depreciation - A

Account	Description	Amount ($)
147	Deprec - Office Equip	(589,953.90)

Line: 33 Infrastructure - A

Account	Description	Amount ($)
GASB 34	Total Cost Work Sheet	470,720,539.10

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount ($)
GASB 34	Accur Dep Total	(258,635,322.51)

Line: 35 Construction Work In Progress - B

Account	Description	Amount ($)
158	Construction in Progress	0.00

Line: 37 Primary - B

Account	Description	Amount ($)
156 000	25%	4,392,925.58

Line: 37 Local - B

Account	Description	Amount ($)
156 000	25%	4,392,925.58

Line: 37 Co. Road Comm. - B

Account	Description	Amount ($)
156 000	50%	8,785,851.17

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount ($)
343	Vac & Sick	1,026,681.00

Line: 42 Installment / Lease Purchase Payable - B

Account	Description	Amount ($)
0	Bond Debt Schedule	8,350,000.00

Line: 46 County Wide Millage - Local

Account	Description	Amount ($)
404 000	Road Millage Revenue	10,287,977.69

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount ($)
510 071	STP	2,164,705.48
510 091	TED	33.59
510.03	Safety	406,743.13
511.071U	STP (Force Account)	0.00

Line: 53 Bridge - Primary

Account	Description	Amount ($)
510 005	Fed Bridge	1,258,699.38

Line: 55 FS-Other - County

Account	Description	Amount ($)
535	Med-D Reimbursements	0.00

Line: 55 FS-Other - Local

Account	Description	Amount ($)
530	FEMA	124,710.45

Line: 55 FS-Other - Primary

Account	Description	Amount ($)
510 008	FLAP Primary	0.00
510 009	Federal Carbon	371,353.70
512	CDBG Grant	0.00
530.04	FEMA	0.00

Line: 57 MTF Engineering - Total

Account	Description	Amount ($)

546 001	Engineering	10,000.00

Line: 59 MTF Urban Road - Local

Account	Description	Amount ($)
546 005	Local Urban	1,062,202.19

Line: 59 MTF Urban Road - Primary

Account	Description	Amount ($)
546 004	Primary Urban	2,211,810.55

Line: 60 MTF Allocation - Local

Account	Description	Amount ($)
546 003	Local Roads	7,496,093.69

Line: 60 MTF Allocation - Primary

Account	Description	Amount ($)
546 002	Primary Roads	14,132,099.68

Line: 62 Local Bridge - Local

Account	Description	Amount ($)
547 002	State Bridge - Local	24,908.46

Line: 62 Local Bridge - Primary

Account	Description	Amount ($)
547 001	State Bridge Primary	132,238.20

Line: 63 OTH-Other - Local

Account	Description	Amount ($)
560 000	Grant	0.00
560 01	Special Winter Funds Local	0.00
560 02	Local Agency Dist Local	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
549 003	Local State Aid Cat A	0.00
550 002	State TED	0.00
551	State D - Rural	227,118.08
552	State F - Urban	124,778.00
560 006	Scrap Tire	0.00
560 03	PRIP	0.00
560 04	SAW Grant	0.00
569	Other State Grants	0.00

Line: 73 City and Village - County

Account	Description	Amount ($)

583.01	City	193,944.36
583.05	Villages	313,634.41

Line: 74 Township Contr. - Local

Account	Description	Amount ($)
583 004	Township Contrib	1,832,811.53

Line: 75 CFL-Other - County

Account	Description	Amount ($)
583.006	Other	11,257.00
583.03	Schools/Private	0.00

Line: 79 Salvage Sales - County

Account	Description	Amount ($)
677	25%	4,072.54

Line: 79 Salvage Sales - Local

Account	Description	Amount ($)
677	65%	10,588.62

Line: 79 Salvage Sales - Primary

Account	Description	Amount ($)
677	10 %	1,629.02

Line: 80 SC-Other - County

Account	Description	Amount ($)
608	25% Charges for Services	654.35
647	25%	34,250.10

Line: 80 SC-Other - Local

Account	Description	Amount ($)
608	65% Charges for Services	1,701.31
647	65%	89,050.26

Line: 80 SC-Other - Primary

Account	Description	Amount ($)
608	10%Charges for Services	261.74
647	10%	13,700.04

Line: 82 Interest Earned - County

Account	Description	Amount ($)
665	County % Line 138	50,714.09

Line: 82 Interest Earned - Local

Account	Description	Amount ($)
665	Line 138 Local FB %	19,739.19
665	Road Millage	119,064.44

Line: 82 Interest Earned - Primary

Account	Description	Amount ($)
665	Line 138 % Primary	297.36

Line: 85 Special Assessments - Local

Account	Description	Amount ($)
672 003	Oaks - Chipping Norton	10,726.88

Line: 87 Sundry Refunds - Local

Account	Description	Amount ($)
687 000	50%	263,766.60
687 01	sign sundry 50%	393.95

Line: 87 Sundry Refunds - Primary

Account	Description	Amount ($)
687 000	50%	263,766.60
687 001	Sign Sundry 50%	393.96

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount ($)
675	Subdivisions - Cont Pub Sources	220,683.28

Line: 90 Other2 Other - Local

Account	Description	Amount ($)
676	Damage Revenue 50%	15,110.67
679	Jury Duty Rev	8.70

Line: 90 Other2 Other - Primary

Account	Description	Amount ($)
676	Damage Revenue 50%	15,110.67
679	Jury Duty Rev	8.70

Line: 93 Bond Proceeds - Local

Account	Description	Amount ($)
Bond	50%	0.00

Line: 93 Bond Proceeds - Primary

Account	Description	Amount ($)
Bond	50%	0.00

Line: 98 Roads - Local

Account	Description	Amount ($)
481	481 Activity Total	231,372.07

Line: 98 Roads - Primary

Account	Description	Amount ($)
451	451 Activity Total	0.00

Line: 104 Roads - Local

Account	Description	Amount ($)
489	489 Activity Total	8,251,231.91

Line: 104 Roads - Primary

Account	Description	Amount ($)
459	459 Activity Total	5,864,536.60

Line: 105 Structures - Local

Account	Description	Amount ($)
490	490 Activity Total	508,239.68

Line: 105 Structures - Primary

Account	Description	Amount ($)
460	460 Activity Total	1,684,119.52

Line: 109 Other - Primary

Account	Description	Amount ($)
459	Signal Upgrade	297,405.70

Line: 111 Roads - Local

Account	Description	Amount ($)
497	After Function Deductions below for 497 listed in # 112-115	5,026,262.99
504	After Function Deductions below for 504 listed in # 112-115	5,923,897.07

Line: 112 Structures - Local

Account	Description	Amount ($)
497	000151-000159	1,798.83

Line: 112 Structures - Primary

Account	Description	Amount ($)
467	000151-000159	19,562.06

Line: 114 Winter Maintenance - Local

Account	Description	Amount ($)
497	000141-000149	1,953,969.21
504	000141-000149	0.00

Line: 114 Winter Maintenance - Primary

Account	Description	Amount ($)
467	Functions 141-149	2,698,917.97

Line: 115 Traffic Control - Local

Account	Description	Amount ($)
497	000161-000168	367,121.72
504	000161-000168	0.00

Line: 115 Traffic Control - Primary

Account	Description	Amount ($)
467	000161-000168	718,985.59

Line: 123 Debt Principal Payment - Local

Account	Description	Amount ($)
991 004	50%	342,500.00

Line: 123 Debt Principal Payment - Primary

Account	Description	Amount ($)
991 004	50%	342,500.00

Line: 124 Interest Expense - Local

Account	Description	Amount ($)
992 004	50%	217,312.50

Line: 124 Interest Expense - Primary

Account	Description	Amount ($)
992 004	50%	217,312.50

Line: 126 Other - County

Account	Description	Amount ($)
519	519 Total	564,170.25
521	521 Total	0.00

Line: 126 Other - Primary

Account	Description	Amount ($)
516	engineering	0.00

Line: 141 Labor and Fringe Benefits - Primary

Account	Description	Amount ($)
510	Total Labor Costs	481,811.18

Line: 142 Depreciation - Primary

Account	Description	Amount ($)
139 000	Transfer Total only	1,453,361.94

Line: 143 Other - Primary

Account	Description	Amount ($)
510	510 total less 141+142 #'s from act 51	2,263,390.71

Line: 146 Labor and Fringe Benefits - Primary

Account	Description	Amount ($)
512	Labor/Fringe - should always be $0 as this is Fuel not handled in house	0.00

Line: 147 Operating Expenses - Primary

Account	Description	Amount ($)
512	512 Activity Total	667,913.90

Line: 150 Construction / Capacity Imp. - Local

Account	Description	Amount ($)
481	Local Road Equip ONLY	0.00
482	Local Bridge Equip ONLY	0.00

Line: 150 Construction / Capacity Imp. - Primary

Account	Description	Amount ($)
451	Primary Road Equip ONLY	0.00
452	Primary Bridge Equip ONLY	0.00

Line: 151 Preservation-Structural Imp. - Local

Account	Description	Amount ($)
489	Total Equip ONLY	794,472.11
490	Total Equip ONLY	37,068.47

Line: 151 Preservation-Structural Imp. - Primary

Account	Description	Amount ($)
459	Total Equip ONLY	66,756.16
460	Total Equip ONLY	0.00

Line: 152 Maintenance - Local

Account	Description	Amount ($)
497	Total Equip ONLY	3,079,167.27
504	Total Equip ONLY	784,265.12

Line: 152 Maintenance - Primary

Account	Description	Amount ($)
467	Total Equip ONLY	1,835,088.14

Line: 156 All Other Charges - County

Account	Description	Amount ($)
519	Equipment Total	17,661.08
521	Equipment Total	0.00
970	Equipment Total	26,484.53

Line: 156 All Other Charges - Local

Account	Description	Amount ($)
510/511	Total Equip % Breakdown Local	144,787.03
514-515	Total Equip % Breakdown Local	207,458.33

Line: 156 All Other Charges - Primary

Account	Description	Amount ($)
510/511	Total Equip % Breakdown Primary	101,048.17
514/515	Total Equip % Breakdown Primary	144,787.03

Line: 164 Primary Preservation - Struct. Imp. - Distributive Calculation

Account	Description	Amount ($)
459	Fringe Total	35,000.51
460	Fringe Total	0.00

Line: 164 Primary Preservation - Struct. Imp. - Total Labor Charge

Account	Description	Amount ($)
459	Labor Total	23,423.89
460	Labor Total	0.00

Line: 165 Primary Maintenance - Distributive Calculation

Account	Description	Amount ($)
467	Fringe Total	918,723.12

Line: 165 Primary Maintenance - Total Labor Charge

Account	Description	Amount ($)
467	Labor Total	617,974.84

Line: 167 Local Preservation - Struct. Imp. - Distributive Calculation

Account	Description	Amount ($)
489	Fringe Total	403,391.41
490	Fringe Total	25,988.94

Year Ended - 2025

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

Line: 167 Local Preservation - Struct. Imp. - Total Labor Charge

Account	Description	Amount ($)
489	Labor Total	269,967.51
490	Labor Total	17,392.96

Line: 168 Local Maintenance - Distributive Calculation

Account	Description	Amount ($)
497	Fringe	1,728,085.88
504	Fringe	371,182.27

Line: 168 Local Maintenance - Total Labor Charge

Account	Description	Amount ($)
497	Labor	1,156,512.31
504	Labor	248,411.80

Line: 170 Equipment Expense-Direct - Distributive Calculation

Account	Description	Amount ($)
510	Fringe Total	719,933.00

Line: 170 Equipment Expense-Direct - Total Labor Charge

Account	Description	Amount ($)
510	Labor Total	481,811.18

Line: 171 Equipment Expense-Indirect - Distributive Calculation

Account	Description	Amount ($)
511	Fringe Total	600,401.08

Line: 171 Equipment Expense-Indirect - Total Labor Charge

Account	Description	Amount ($)
511	Labor Total	401,815.18

Line: 173 Administration - Distributive Calculation

Account	Description	Amount ($)
515	Fringe Total	679,640.57

Line: 173 Administration - Total Labor Charge

Account	Description	Amount ($)
515	Labor Total	454,845.80

Line: 175 Sundry Account Rec. - Total Labor Charge

Account	Description	Amount ($)
035	Sundry Rec - Labor	0.00
687	Sundry Rev - Labor	0.00

Year Ended - 2025

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

Line: 176 Capital Outlay - Total Labor Charge

Account	Description	Amount ($)
970	Labor	12,138.31
971	Labor	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
516	Engineering	0.00
519	Distributive	11,258.11
521	Distributive	0.00
724	MISC	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
513	Distributive	938,777.89
514	Distributive	1,010,740.50
519	Non-Road Related	7,534.44
521	Non-Road Related	0.00

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount ($)
716 001	Health Insurance	1,143,811.72
716 002	Active Opt Out	15,600.00
716 003	Health Ins Retiree's	509,114.44
716 004	Retiree Opt Out	17,300.00
716 005	Dental Ins	88,426.77
716 006	Dental Ins - Retiree	89,420.49
716 007	RHFV - Funding	248,788.00

Line: 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount ($)
717 001	Life/STD/LTD	25,981.39
717 001	Life INS Retiree	6,200.78
717 002	VOL Life IND	9.64

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
720	Unemployment	0.00
725	Fringe benefits recovered	0.00
801	Contract Services	2,904.50

Line: 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount ($)
513-715	FICA/MED - Maint	432,965.37
718	MERS Pension Ded	1,874,805.62

Year Ended - 2025

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

Line: 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longivity

Account	Description	Amount ($)
513-709	Vacation	245,297.14
513-710	Sick	143,164.57
513-711	Holiday	260,458.09
513-713	Personal Leave	2,547.72
513-714	Longevity	73,279.17
709 001	Vacation PO	114,504.71
710 001	Sick PO	62,258.46
712 001	Funeral Pay	6,850.88
712 002	Jury Duty	310.30
712 003	STD	17,778.75
712 004	Safety Allowance	21,600.00
712 005	Auto Allowance	8,928.00
712 006	WC DR Visits	497.38
712 007	Other	0.00

Line: 181 Total Fringe Benefits - Workers Comp. Insurance

Account	Description	Amount ($)
513-719	WC Premium YTD	89,729.00

Line: 185 Applicable Labor Cost - Vacation Holiday Sick Leave Longivity

Account	Description	Amount ($)
513	LaborTotal - Fill across #185	5,641,346.61

Line: 187 Primary Const. / Cap. Imp. - Cost of Operations

Account	Description	Amount ($)
451	Total less overhead	0.00

Line: 187 Primary Const. / Cap. Imp. - Distributed Total

Account	Description	Amount ($)
451	Overhead	0.00

Line: 188 Primary Prsv. / Struct. Imp. - Cost of Operations

Account	Description	Amount ($)
459	Total less overhead	5,877,276.44
460	Total Less overhead	1,606,317.53

Line: 188 Primary Prsv. / Struct. Imp. - Distributed Total

Account	Description	Amount ($)
459	Overhead	284,665.86
460	Overhead	77,801.99

Line: 189 Primary Maintenance - Cost of Operations

Account	Description	Amount ($)

467	Total less overhead	6,877,156.92

Line: 189 Primary Maintenance - Distributed Total

Account	Description	Amount ($)
467	Overhead	333,307.28

Line: 190 Local Const. / Cap. Imp. - Cost of Operations

Account	Description	Amount ($)
481	Total Less overhead	220,683.28

Line: 190 Local Const. / Cap. Imp. - Distributed Total

Account	Description	Amount ($)
481	Overhead	10,688.79

Line: 191 Local Prsv. / Struct. Imp. - Cost of Operations

Account	Description	Amount ($)
489	Total less overhead	7,870,046.14
490	Total less overhead	484,760.29

Line: 191 Local Prsv. / Struct. Imp. - Distributed Total

Account	Description	Amount ($)
489	Overhead	381,185.77
490	Overhead	23,479.39

Line: 192 Local Maintenance - Cost of Operations

Account	Description	Amount ($)
497	Total less overhead	7,009,640.41
504	Total less overhead	5,650,228.23

Line: 192 Local Maintenance - Distributed Total

Account	Description	Amount ($)
497	Overhead	339,512.34
504	Overhead	273,668.84

Line: 193 Other - Cost of Operations

Account	Description	Amount ($)
510	Total less overhead	4,004,601.62
511	Total less overhead	2,467,261.45
512	Total less overhead	637,057.99
515	Total less overhead	1,445,016.14
516	Total less overhead	0.00
519	Projects for other govt	538,107.04
521	Non-Road Related	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount ($)
510	Overhead	193,962.21
511	Overhead	119,501.79
512	Overhead	30,855.91
515	Overhead	69,989.38
516	Overhead	0.00
519	Overhead	26,063.21
521	Overhead	0.00

Line: 195 Expenses Distributed - Inventory Adjustments

Account	Description	Amount ($)
514 791	Inventory Adju	87,003.55

Line: 195 Expenses Distributed - Liability

Account	Description	Amount ($)
514 882	Ins General Liab	223,775.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
514	Total Labor	1,010,740.50
728	Office Supplies	277.70
729	Eng supplies	2,616.40
730	Dues	55,915.97
734	Safety Supplies	41,331.01
738	Computer Supplies	10,071.57
801	Contract	68,030.23
801 002	Bridge Insp	124,669.00
802 000	Eng Exp	0.00
802 002	Right a way	227.45
807	Comp Services	137,402.97
810	EDU	8,011.16
850	Communications	42,491.82
861	Travel & Mileage	6,712.02
873	Public Relations	173.12
890	Claims Paid	1,000.00
931	Building Maint	0.00
933	Mechanical Repairs	315.00
941	Equip	322,083.90
961	Prop Tax	0.00
968 005	Deprec	713.40

Line: 195 Expenses Distributed - Small Road Tools

Account	Description	Amount ($)
514 790	Small Road Tools	21,120.99

Year Ended - 2025

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

Line: 209 Other - MDOT Other

Account	Description	Amount ($)
228	Due From MDOT Projects	0.00

Line: 215 Land Improvements

Account	Description	Amount ($)
974	Land	0.00

Line: 216 Buildings (975)

Account	Description	Amount ($)
975	032024 Total	539,561.68
975	042024 Total	814,251.89
975 001	Sag Garage/building	0.00

Line: 217 Equipment Road (976,981)

Account	Description	Amount ($)
976	FA- Road Equip - from TB Total Cap Outlay Rd Equip	1,782,291.16

Line: 218 Equipment Shop

Account	Description	Amount ($)
977	Shop Equip	20,515.44

Line: 224 Total Capital Outlay - County

Account	Description	Amount ($)
20%	Line 223 Total	631,324.03

Line: 224 Total Capital Outlay - Local

Account	Description	Amount ($)
40%	Line 223 Total	1,262,648.07

Line: 224 Total Capital Outlay - Primary

Account	Description	Amount ($)
40%	Line 223 Total	1,262,648.07

Line: 225 Less Equipment Retirements 689 - County

Account	Description	Amount ($)
689	% from line 230	0.00

Line: 225 Less Equipment Retirements 689 - Local

Account	Description	Amount ($)
689	% from line 230	0.00

Year Ended - 2025

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

Line: 225 Less Equipment Retirements 689 - Primary

Account	Description	Amount ($)
689	% from line 230	0.00

Line: 227 Less Depreciation and Depletion 968 - County

Account	Description	Amount ($)
690	line #230 % of total 690 act	(1,226,093.42)

Line: 227 Less Depreciation and Depletion 968 - Local

Account	Description	Amount ($)
690	line #230 % of total 690 act	(613,046.72)

Line: 227 Less Depreciation and Depletion 968 - Primary

Account	Description	Amount ($)
690	line #230 % of total 690 act	(613,046.72)

Line: 239 Less Federal Aid for Prsv. Struct. Imp. - Primary

Account	Description	Amount ($)
510	Revenue Total	(4,201,535.28)
547	Revenue Total	(157,146.66)
551	Revenue Total	(227,118.08)
552	Revenue Total	(124,778.00)

Line: 242 Expenditure10

Account	Description	Amount ($)
000	Amount From Engineering	307,543.22

Line: 243 707 Other

Account	Description	Amount ($)
730	Dues & Subscriptions	0.00
732	Signs/Traffic Supplies	0.00
738	Computer Supplies	1,374.44
746	Oil Waste, etc.	81,027.44
748	Blades	15,493.77
790	Small Road Tools	16,734.33
791	Inv Neg Adjustment	(0.07)
862	Core Deps & Credits	(1,313.98)
873	Public Relations	126.49
877	Insurance Bonds	0.00
940	Rental CSX	783.71
968 006	Depr. Land Impr.	193,005.06

Line: 243 707 Wages - Shop and Garage

Account	Description	Amount ($)
511	Total Labor	401,815.18

Year Ended - 2025

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

Line: 243 712-724 Fringe Benefits - Shop Employees

Account	Description	Amount ($)
511	Total Fringe	600,401.08
704	Overhead	31,444.13
706	Overhead	13,012.42
707	Overhead	4,085.77

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount ($)
920	Gas & Elec	115,150.94
923	Water & Sewer	22,246.28

Line: 243 968 Depreciation - Shop Building

Account	Description	Amount ($)
968 001	Building Dep	434,888.08

Line: 243 968 Depreciation - Shop Equipment

Account	Description	Amount ($)
968 002	Shop Deprec	23,182.90

Line: 244 244 Other

Account	Description	Amount ($)
731	Janitorial Supplies	531.85
734	Safety	372.08
738	Computer Supplies	208.64
811	Bank Charges	5,683.51
890	Claims Paid	0.00
932	Yard & Storage Repair	152.69
933	Mechanical Equip Repairs	586.30
941	Equipment Rental	31,622.33

Line: 244 703-708 Salaries and Wages

Account	Description	Amount ($)
515	Labor Column Total	454,845.80
873	Labor	53.98

Line: 244 724 Fringe Benefits

Account	Description	Amount ($)
515	515 Total Fringe	679,640.57
703	Overhead Cost only	51,083.44
703 001	Overhead Cost only	3,141.03
703 004	Overhead Cost Only	730.90
873	515 Fringe	80.66

Line: 244 920-923 Utilities

Account	Description	Amount ($)
920	Utilities - Gas/Elec	29,349.51
923	Water & Sewer	2,210.64

Line: 244 968 Depreciation - Buildings

Account	Description	Amount ($)
968 004	Deprec	24,404.97

Line: 245 691 Purchase Discounts

Account	Description	Amount ($)
691 000	Purchase Discounts	(86.88)

Line: 247 New Construction, New Location Local System Expenditure

Account	Description	Amount ($)
481	Total (Subdivisions) include overhead	231,372.07

Line: 248 Widening Primary System Expenditure

Account	Description	Amount ($)
451	Total	0.00

Line: 252 Resurfacing Local System Expenditure

Account	Description	Amount ($)
489	Total of Local Projects	7,581,270.33

Line: 252 Resurfacing Primary System Expenditure

Account	Description	Amount ($)
459	Primary Projects Total	3,867,640.20

Line: 256 Railroad Crossing Improvements Primary System Expenditure

Account	Description	Amount ($)
459	000129 Function Total	0.00

Line: 257 Other Local System *Unit

Account	Description	Amount ($)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	26.00

Line: 257 Other Local System Expenditure

Account	Description	Amount ($)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	496,269.10

Line: 257 Other Primary System *Unit

Account	Description	Amount ($)

459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	5.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount ($)
459	Design-Survey	0.00
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	330,905.26

Line: 261 Replacement Local System *Unit

Account	Description	Amount ($)
490	Local # replaced	0.00

Line: 261 Replacement Local System Expenditure

Account	Description	Amount ($)
490	Local Replacement	0.00

Line: 261 Replacement Primary System *Unit

Account	Description	Amount ($)
460	Primary # Completed	1.00

Line: 261 Replacement Primary System Expenditure

Account	Description	Amount ($)
460	Primary	1,517,627.21

Line: 262 Recondition or Repair Local System *Unit

Account	Description	Amount ($)
490	Local Repaired/resurfaced	2.00

Line: 262 Recondition or Repair Local System Expenditure

Account	Description	Amount ($)
490	Local Repaired/resurfaced	508,239.68

Line: 262 Recondition or Repair Primary System Expenditure

Account	Description	Amount ($)
460	Primary Bridge Repair	166,492.31