

2025
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Washtenaw 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

De D. C.

Chief Financial Officer

Barbara Ryan Jeller

Chairman

April 21, 2026

Date

Year Ended - 2025

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

BALANCE SHEET**Assets****General Operating Fund**

1. Cash	\$26,365,109.94
2. Investments	164,969.94
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,136,474.01
b. State Trunkline Maintenance	920,576.79
c. State Transportation Department - Other	16,297.21
d. Due on County Road Agreement	2,052,468.75
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	299,515.41

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,312,519.52
5. Road Materials	390,102.16
6. Equipment Materials and Parts	45,858.53
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	522,500.09
9. Other	

10. TOTAL ASSETS**\$39,226,392.35**

Year Ended - 2025

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$1,185,430.96
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	5,690,352.10
14. Advances	4,246,376.13
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	504,947.98
18. Other	163,595.39

Fund Balances

19. Primary Road Fund	23,751,133.44
20. Local Road Fund	0.00
21. County Road Commission Fund	3,684,556.35
22. Total Fund Balances	27,435,689.79

23. TOTAL LIABILITIES AND FUND BALANCES**\$39,226,392.35**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$33,224,864.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	136,386.00	
26 a.Less: Accumulated Depreciation	(136,386.00)	0.00
27. Buildings	17,958,111.42	
27 a.Less: Accumulated Depreciation	(7,947,527.43)	10,010,583.99
28. Equipment - Road	34,410,490.26	
28 a.Less: Accumulated Depreciation	(26,508,095.72)	7,902,394.54
29. Equipment - Shop	647,781.41	
29 a.Less: Accumulated Depreciation	(522,719.50)	125,061.91
30. Equipment - Engineers	652,816.22	
30 a.Less: Accumulated Depreciation	(603,092.13)	49,724.09
31. Equipment - Yard and Storage	12,319,256.05	
31 a.Less: Accumulated Depreciation	(4,146,354.50)	8,172,901.55
32. Equipment and Furniture - Office	3,501,220.58	
32 a.Less: Accumulated Depreciation	(2,446,409.00)	1,054,811.58
33. Infrastructure	604,123,866.00	
33 a.Less: Accumulated Depreciation	(294,410,314.00)	309,713,552.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$370,253,893.66
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	60,540,341.66
	37 d.Infrastructure	309,713,552.00
	38. Total Equities	\$370,253,893.66
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		3,580,000.00
43. Other		0.00
	44. Total Liabilities	\$3,580,000.00
 <u>Fiduciary Fund</u>		
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	\$1,314,649.83	\$2,427,818.92	\$0.00	\$3,742,468.75
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	1,314,649.83	2,427,818.92	0.00	3,742,468.75
Licenses and Permits				
49. Specify	0.00	0.00	577,207.66	577,207.66
Federal Sources				
50. Surface Tran. Program (STP)	2,569,175.84	0.00	0.00	2,569,175.84
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	4,230.98	0.00	0.00	4,230.98
54. High Priority	0.00	0.00	0.00	0.00
55. Other	2,195,803.68	0.00	93,414.25	2,289,217.93
56. Total Federal Sources	4,769,210.50	0.00	93,414.25	4,862,624.75
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,355.65	2,644.35		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,587,710.97	1,302,342.98		5,890,053.95
60. Allocation	22,706,902.70	8,163,109.70		30,870,012.40
61. Total MTF	27,301,969.32	9,468,097.03		36,770,066.35
Other				
62. Local Bridge	793.56	0.00		793.56
63. Other	947,396.15	7,991.37	36,399.00	991,786.52
64. Total Other	948,189.71	7,991.37	36,399.00	992,580.08
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)	10,838.14	0.00		10,838.14
70. Other	0.00	0.00		0.00
71. Total EDF	10,838.14	0.00		10,838.14
72. Total State Sources	\$28,260,997.17	\$9,476,088.40	\$36,399.00	\$37,773,484.57

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	\$223,274.62	\$0.00	\$711.45	\$223,986.07
74. Township Contr.	615,592.86	7,002,246.57	0.00	7,617,839.43
75. Other	292,254.37	0.00	418.03	292,672.40
76. Total Contributions	1,131,121.85	7,002,246.57	1,129.48	8,134,497.90
Charges for Service				
77. Trunkline Maintenance	0.00		5,245,557.05	5,245,557.05
78. Trunkline Non-maintenance	0.00		173,267.60	173,267.60
79. Salvage Sales	0.00	0.00	31,425.07	31,425.07
80. Other	0.00	3,269.33	79,688.62	82,957.95
81. Total Charges	0.00	3,269.33	5,529,938.34	5,533,207.67
Interest and Rents				
82. Interest Earned	1,470,098.55	0.00	40,786.05	1,510,884.60
83. Property Rentals	0.00	0.00	68,950.42	68,950.42
84. Total Interest/Rents	1,470,098.55	0.00	109,736.47	1,579,835.02
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	3,427,120.62	3,427,120.62
87. Sundry Refunds	0.00	0.00	37,388.55	37,388.55
88. Gain (Loss) Equip. Disp.	0.00	0.00	241,838.34	241,838.34
89. Contributions from Private Sources	22,194.75	126,221.51	0.00	148,416.26
90. Other	420,000.00	1,908,800.00	202.40	2,329,002.40
91. Total Other	442,194.75	2,035,021.51	3,706,549.91	6,183,766.17
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	\$37,388,272.65	\$20,944,444.73	\$10,054,375.11	\$68,387,092.49

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	\$435,112.89	\$4,951,537.51		\$5,386,650.40
99. Structures	2,121.47	1,582,794.10		1,584,915.57
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	1,478,608.98	1,916,302.93		3,394,911.91
103. Total Construction/Cap. Imp.	<u>1,915,843.34</u>	<u>8,450,634.54</u>		<u>10,366,477.88</u>
Preservation - Structural Improvements				
104. Roads	13,019,917.16	6,844,275.54		19,864,192.70
105. Structures	690,716.62	903,408.18		1,594,124.80
106. Safety Projects	3,303,022.06	90,403.04		3,393,425.10
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	842,705.26		842,705.26
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	<u>17,013,655.84</u>	<u>8,680,792.02</u>		<u>25,694,447.86</u>
Maintenance				
111. Roads	3,537,097.41	7,813,577.52		11,350,674.93
112. Structures	6.87	2,605.67		2,612.54
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	3,467,350.75	1,795,747.95		5,263,098.70
115. Traffic Control	1,603,652.98	469,012.58		2,072,665.56
116. Total Maintenance	<u>8,608,108.01</u>	<u>10,080,943.72</u>		<u>18,689,051.73</u>
117. Total Construction, Preservation And Maintenance	<u>27,537,607.19</u>	<u>27,212,370.28</u>		<u>54,749,977.47</u>
Other				
118. Trunkline Maintenance	0.00		4,609,340.05	4,609,340.05
119. Trunkline Non-maintenance	0.00		173,850.62	173,850.62
120. Administrative Expense	2,047,595.25	2,023,411.83		4,071,007.08
121. Equipment - Net	569,048.97	812,336.48	410,467.61	1,791,853.06
122. Capital Outlay - Net	0.00	0.00	234,871.60	234,871.60
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	173,072.47	173,072.47
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	1,479,033.08	1,479,033.08
127. Total Other	<u>2,616,644.22</u>	<u>2,835,748.31</u>	<u>7,080,635.43</u>	<u>12,533,027.96</u>
128. Total Expenditures	<u>\$30,154,251.41</u>	<u>\$30,048,118.59</u>	<u>\$7,080,635.43</u>	<u>\$67,283,005.43</u>

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	\$37,388,272.65	\$20,944,444.73	\$10,054,375.11	\$68,387,092.49
130. Total Expenditures	30,154,251.41	30,048,118.59	7,080,635.43	67,283,005.43
131. Excess of Revenues Over (Under) Expenditures	7,234,021.24	(9,103,673.86)	2,973,739.68	1,104,087.06
132. Optional Transfers				
132 a. Primary to Local (50%)	(9,103,673.85)	9,103,673.85		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	(9,103,673.85)	9,103,673.85		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,869,652.61)	(0.01)	2,973,739.68	1,104,087.06
136. Beginning Fund	25,620,786.04	0.00	710,816.69	26,331,602.73
137. Adjustment	0.01	0.01	(0.02)	0.00
138. Beginning Fund Balance Restated	25,620,786.05	0.01	710,816.67	26,331,602.73
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$23,751,133.44	\$0.00	\$3,684,556.35	\$27,435,689.79

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$2,122,906.01	
142. Depreciation	<u>2,931,252.02</u>	
143. Other	<u>1,012,496.32</u>	
144. Total Direct		<u>6,066,654.35</u>

145. Indirect Equipment Expense		<u>2,884,735.53</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>736,972.27</u>	
148. Total Operating		<u>\$736,972.27</u>

149. TOTAL EQUIPMENT EXPENSE \$9,688,362.15

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	6,685.36	82,536.55		89,221.91
151. Preservation - Structural Improvement	508,469.48	600,964.65		1,109,434.13
152. Maintenance	1,992,584.46	2,896,380.72		4,888,965.18
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		1,117,326.19	1,117,326.19
155. Other Reimbursable Charges	0.00	0.00	45,403.24	45,403.24
156. All Other Charges	0.00	0.00	646,158.44	646,158.44
157. Total Equipment Rental Credits	<u>2,507,739.30</u>	<u>3,579,881.92</u>	<u>1,808,887.87</u>	<u>7,896,509.09</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,791,853.06</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,507,739.30</u>	<u>\$3,579,881.92</u>	<u>\$1,808,887.87</u>	<u>\$7,896,509.09</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.76 %	45.33 %	22.91 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,076,788.27</u>	<u>4,392,218.40</u>	<u>2,219,355.48</u>	<u>9,688,362.15</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>569,048.97</u>	<u>812,336.48</u>	<u>410,467.61</u>	<u>1,791,853.06</u>

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.	\$56,192.84	\$66,192.31
164. Primary Preservation - Struct. Imp.	654,395.00	770,844.07
165. Primary Maintenance	1,229,602.96	1,448,409.83
166. Local Construction/Cap. Imp.	194,422.00	229,019.24
167. Local Preservation - Struct. Imp.	325,606.05	383,547.39
168. Local Maintenance	1,385,334.07	1,631,853.17
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	974,727.26	1,148,179.20
171. Equipment Expense - Indirect	578,258.81	681,159.51
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,552,977.45	1,829,328.56
174. State Trunkline Maintenance	786,996.20	
175. Sundry Account Rec.	103,324.67	
176. Capital Outlay	7,598.75	0.00
177. Other	1,583,554.25	1,865,346.47
178. Total Payroll	\$9,432,990.31	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$9,432,990.31	Total Distributive \$10,053,879.75

	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	\$1,268,267.36	\$117,735.84	\$5,448,700.02	\$4,101,184.55	\$171,837.61	\$102,255.90	\$11,209,981.28
182. Less: Benefits Recovered	(130,798.24)	(12,142.27)	(561,932.28)	(422,961.07)	(17,721.86)	(10,545.80)	(1,156,101.52)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	1,137,469.12	105,593.57	4,886,767.74	3,678,223.48	154,115.75	91,710.10	10,053,879.76
185. Applicable Labor Cost	8,535,070.69	8,535,070.69	8,535,070.69	8,535,070.69	8,535,070.69	8,535,070.69	
186. Factor	0.133270	0.012372	0.572552	0.430954	0.018057	0.010745	1.177950

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.	\$128,644.35	\$30,121.68
188. Primary Preservation - Struct Imp.	3,047,944.61	713,666.93
189. Primary Maintenance	6,789,529.69	1,589,747.66
190. Local Construction/Cap. Imp.	699,931.35	163,886.79
191. Local Preservation - Struct. Imp.	1,797,939.58	420,982.07
192. Local Maintenance	7,984,919.36	1,869,644.51
193. Other	0.00	0.00
194. TOTAL	\$20,448,908.94	\$4,788,049.64

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	17,971.14	231,561.19	198,799.69	0.00	4,339,717.62	\$4,788,049.64
196. Applicable Operation Cost	20,448,908.94	20,448,908.94	20,448,908.94	20,448,908.94	20,448,908.94	
197. Factor	0.000879	0.011324	0.009722	0.000000	0.212222	\$0.234147

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	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$502,578.38	\$1,946,064.29	\$1,413,264.96	\$6,504,570.25	\$1,915,843.34	\$8,450,634.54
199. Preser - Struct. Imp.	3,900,026.22	1,850,166.62	13,113,629.62	5,987,920.14	17,013,655.84	7,838,086.76
200. Special Assessment	0.00	842,705.26	0.00	0.00	0.00	842,705.26
201. Maintenance	8,080,006.46	9,544,660.29	528,101.55	536,283.43	8,608,108.01	10,080,943.72
202. Total	<u>\$12,482,611.06</u>	<u>\$14,183,596.46</u>	<u>\$15,054,996.13</u>	<u>\$13,028,773.82</u>	<u>\$27,537,607.19</u>	<u>\$27,212,370.28</u>

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	\$757,045.49	\$29,950.71
204. Fringe Benefits	976,592.19	38,636.45
205. Equipment Rental	1,092,755.18	24,571.01
206. Materials	1,219,725.60	18,587.89
207. Handling Charges	0.00	0.00
208. Overhead	563,221.59	19,940.34
209. Other	0.00	0.00
210. Total Charges for Current Year	\$4,609,340.05	\$131,686.40
211. Beginning Balance	532,427.24	9,186.86
212. Sub-Total	5,141,767.29	140,873.26
213. Less Credits	(4,221,190.50)	(124,576.05)
214. Ending Balance	\$920,576.79	\$16,297.21

Year Ended - 2025

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$41,404.29
216. Buildings (975)	60,070.13
217. Equipment Road (976, 981)	3,097,152.06
218. Equipment Shop (977)	26,049.38
219. Equipment Engineers (978)	8,825.25
220. Equipment - Yard and Storage (979)	492,268.83
221. Equipment Office (980)	372,893.28
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,098,663.22</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	4,098,663.22	4,098,663.22
225. Less: Equipment Retirements 689	0.00	0.00	(3,016.66)	(3,016.66)
226. Sub-total	0.00	0.00	4,095,646.56	4,095,646.56
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,860,774.96)	(3,860,774.96)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$234,871.60</u>	<u>\$234,871.60</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)	0.00	0.00	60,014,132.81	60,014,132.81
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>241,838.34</u>	<u>241,838.34</u>

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			<u>\$36,770,066.35</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>4,071,007.08</u>
234. Total Capital Outlay (from Page 13)			<u>4,098,663.22</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>173,072.47</u>
236 a. Total Deductions			<u>8,342,742.77</u>
236 b. Adjusted MTF Returns			<u>28,427,323.58</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$17,013,655.84</u>	<u>\$8,680,792.02</u>	<u>25,694,447.86</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>8,608,108.01</u>	<u>10,080,943.72</u>	<u>18,689,051.73</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,853,367.16)</u>	<u>0.00</u>	<u>(2,853,367.16)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>22,768,396.69</u>	<u>18,761,735.74</u>	<u>41,530,132.43</u>
241. 90% of Adjusted MTF Returns			<u>25,584,591.22</u>

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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>117,053.29</u>	<u>504,615.97</u>	<u>509,093.00</u>	<u>328,642.32</u>	<u>574,028.62</u>
Fiscal Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenditures (\$)	<u>546,543.04</u>	<u>375,833.32</u>	<u>374,845.61</u>	<u>1,009,971.59</u>	<u>444,950.98</u>
242. TOTAL					<u>\$4,785,577.74</u>

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

$$\underline{6,770,066.35} \times .10 = \underline{3,677,006.64}$$

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	\$578,258.81
712-724	Fringe Benefits - Shop Employees	681,159.51
721	Drug Testing	10,372.67
728	Office Supplies - Shop	344.75
731	Janitor Supplies - Shop	17,210.36
733	Welding Supplies	13,752.29
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	75,058.67
791	Equipment Material/Parts Inventory Adjustment	105,625.30
801	Contractual Services - Shop	4,715.00
805	Health Services	8,697.95
806	Laundry Services	12,888.62
807	Data Processing - Shop	21,741.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,155.23
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	138,859.33
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	32,373.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	270,884.87
931	Buildings Repairs and Maintenance	246,109.77
932	Yard and Storage Repairs and Maintenance	96,657.77
933	Shop Equipment Repairs and Maintenance	57,382.56
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	171,995.77
944-947	Underground Storage Tank Expense	17,199.40
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	292,140.68
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	27,152.22
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$2,884,735.53

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	\$1,435,470.05
709-714	Administrative Leave	117,507.40
724	Fringe Benefits	1,829,328.56
727	Postage	2,540.81
728	Office Supplies	32,731.32
730	Dues and Subscriptions	35,534.59
801	Contractual Services	35,011.81
803	Legal Services	56,764.99
804	Auditing and Accounting Services	62,000.00
807	Data Processing	509,660.65
810	Education	0.00
850-853	Communications	11,286.92
861	Travel and Mileage	52.50
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	13,584.86
875	Insurance - Building and Contents	51,519.95
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	81,696.20
882	Insurance - General Liability	0.00
920-923	Utilities	96,666.30
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	5,693.54
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	97,380.23
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	196,092.60
	Other:	8,416.60
	244. TOTAL	\$4,678,939.88
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(607,932.80)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(607,932.80)
	245. Net Administrative Expense	\$4,071,007.08

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	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	6.61 mi.	x \$1,913,721.87	3.96 mi.	\$6,867,840.44
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.30 ea.	2,121.47	1.90 ea.	1,582,794.10
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$1,915,843.34</u>		<u>\$8,450,634.54</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	419.11 mi.	12,795,446.64	14.28 mi.	1,087,636.48
253. Gravel Surfacing	0.01 mi.	224,470.52	2.60 mi.	5,756,639.06
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	8.00 ea.	612,934.01	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	22.00 ea.	2,690,088.05	5.00 ea.	90,403.04
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	2.00 ea.	842,705.26
260. Subtotals		<u>16,322,939.22</u>		<u>7,777,383.84</u>
BRIDGES				
261. Replacement	2.00 ea.	163,849.29	7.00 ea.	353,171.83
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	9.00 ea.	526,867.33	37.00 ea.	550,236.35
264. Bridge Subtotals		<u>690,716.62</u>		<u>903,408.18</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$17,013,655.84</u>		<u>\$8,680,792.02</u>

*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

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 (\$)
ANN ARBOR	18.83	12.33	96,742.54	23.40	18.53	376,756.29	4,357	99,339.60
AUGUSTA	57.57	12.77	227,151.76	31.47	11.43	283,880.22	7,083	161,492.40
BRIDGEWATER	40.23	0.00	134,167.05	21.40	0.00	64,670.80	1,615	36,822.00
DEXTER	39.13	9.55	156,789.70	29.60	8.71	233,305.56	6,696	152,668.80
FREEDOM	47.95	0.00	159,913.25	16.39	0.00	49,530.58	1,332	30,369.60
LIMA	45.90	5.45	168,080.35	24.69	3.61	134,235.94	4,024	91,747.20
LODI	55.71	20.00	240,852.85	21.38	10.66	240,670.91	6,417	146,307.60
LYNDON	37.93	0.00	126,496.55	18.04	0.00	54,516.88	2,656	60,556.80
MANCHESTER	47.50	0.00	158,412.50	19.61	0.00	59,261.42	2,589	59,029.20
NORTHFIELD	58.78	19.25	249,026.55	30.45	8.05	224,973.71	8,550	194,940.00
PITTSFIELD	95.95	95.95	584,143.58	43.40	43.40	847,949.23	39,147	892,551.60
SALEM	41.05	8.02	158,980.81	35.19	12.36	310,481.93	7,018	160,010.40
SALINE	29.93	2.19	105,845.62	23.86	2.56	114,385.88	2,277	51,915.60
SCIO	59.26	53.51	344,945.12	48.98	43.95	873,895.77	17,552	400,185.60
SHARON	34.94	0.00	116,524.90	21.18	0.00	64,005.96	1,817	41,427.60
SUPERIOR	61.22	30.28	287,529.55	32.90	22.11	464,592.57	14,832	338,169.60
SYLVAN	41.50	1.64	142,917.42	16.94	1.35	73,489.28	3,311	75,490.80
WEBSTER	43.09	12.37	177,759.76	27.51	10.58	257,874.50	6,575	149,910.00
YORK	55.61	35.41	282,943.08	45.85	19.48	460,290.37	9,108	207,662.40
YPSILANTI	145.86	145.86	887,995.68	61.33	61.33	1,198,265.58	55,670	1,269,276.00
266. Totals	1,057.94	464.58	\$4,807,218.62	593.57	278.11	\$6,387,033.38	202,626	\$4,619,872.80

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* (\$)
ANN ARBOR	791,837.62	2,673,535.34	3,465,372.96	611,391.52
AUGUSTA	1,589,415.84	771,145.44	2,360,561.28	424,753.11
BRIDGEWATER	6,383.91	404,502.14	410,886.05	19,754.51
DEXTER	0.00	1,266,930.21	1,266,930.21	240,667.26
FREEDOM	44,579.47	320,949.45	365,528.92	241,377.72
LIMA	45,906.17	904,908.90	950,815.07	329,861.68
LODI	18,943.97	780,905.73	799,849.70	439,725.56
LYNDON	0.00	653,253.89	653,253.89	153,025.79
MANCHESTER	0.00	125,515.68	125,515.68	54,913.11
NORTHFIELD	69,072.30	957,621.14	1,026,693.44	167,618.53
PITTSFIELD	2,417,244.03	3,073,169.81	5,490,413.84	351,788.30
SALEM	191,309.38	560,285.65	751,595.03	282,798.41
SALINE	211,140.77	222,674.08	433,814.85	243,880.30
SCIO	157,504.83	3,576,621.66	3,734,126.49	335,513.49
SHARON	0.00	395,744.36	395,744.36	30,383.29
SUPERIOR	864,795.17	1,967,251.07	2,832,046.24	434,741.97
SYLVAN	314.15	1,019,397.76	1,019,711.91	152,567.67
WEBSTER	307,038.39	842,090.73	1,149,129.12	575,439.02
YORK	182,056.50	1,112,447.18	1,294,503.68	1,022,942.46
YPSILANTI	3,468,935.38	4,065,497.64	7,534,433.02	1,504,695.73
267. Totals	\$10,366,477.88	\$25,694,447.86	\$36,060,925.74	\$7,617,839.43

*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: WCRC Chipseal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4590015331	0.00	12/31/2025	Asphalt
4590015336	0.00	12/31/2025	Asphalt
4590025335	0.00	12/31/2025	Asphalt
4590044396	0.00	12/31/2025	Asphalt
4590044403	0.00	12/31/2025	Asphalt
4590054397	0.00	05/01/2025	Asphalt
4590054398	0.00	12/31/2025	Asphalt
4590054401	0.00	12/31/2025	Asphalt
4590055342	0.00	12/31/2025	Asphalt
4590064395	0.00	12/31/2025	Asphalt
4590064400	0.00	12/31/2025	Asphalt
4590065338	0.00	12/31/2025	Asphalt
4590065343	0.00	12/31/2025	Asphalt
4590074402	0.00	12/31/2025	Asphalt
4590085334	0.00	12/31/2025	Asphalt
4590085339	0.00	12/31/2025	Asphalt
4590105332	0.00	12/31/2025	Asphalt
4590105337	0.00	12/31/2025	Asphalt
4590115330	0.00	12/31/2025	Asphalt
4590115333	0.00	12/31/2025	Asphalt
4590135329	0.00	12/31/2025	Asphalt
4590135341	0.00	12/31/2025	Asphalt
4590195430	0.00	12/31/2025	Asphalt

Work Type: WCRC Crackseal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4599004406	0.00	12/31/2025	Asphalt
489013251004	0.00	12/31/2025	Asphalt
4890191982	0.00	12/31/2025	Asphalt

Work Type: WCRC Culvert Replacement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4590193313	0.00	12/31/2025	Asphalt
4600043327	0.00	12/31/2025	Asphalt

Year Ended - 2025

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

4600183322	0.00	05/12/2025	Asphalt
4600203309	0.00	12/31/2025	Asphalt
4900063320	0.00	12/31/2025	Asphalt
4900123233	0.00	05/13/2025	Asphalt
4900193319	0.00	05/31/2025	Asphalt

Work Type: WCRC Culvert Replacement-LARGE

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4820091960	0.00	12/31/2025	Gravel

Work Type: WCRC Culvert Replacment-Normal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4600143330	0.00	07/31/2025	Gravel
4600183334	0.00	12/31/2025	Gravel
4890073328	0.00	12/31/2025	Gravel
4890193336	0.00	12/31/2025	Gravel
4900013321	0.00	05/20/2025	Gravel
4900023323	0.00	12/31/2025	Gravel
4900073324	0.00	07/21/2025	Gravel
4900143315	0.00	05/31/2025	Gravel
4900143316	0.00	05/30/2025	Gravel
4900143329	0.00	12/31/2025	Gravel
4900143333	0.00	08/04/2025	Gravel
4900153312	0.00	12/31/2025	Gravel
4900153341	0.00	12/31/2025	Gravel
4900163311	0.00	07/22/2025	Gravel
4900163331	0.00	07/23/2025	Gravel
4900173314	0.00	04/02/2025	Gravel
4900173318	0.00	04/14/2025	Gravel
4900173332	0.00	07/29/2025	Gravel
4900173338	0.00	12/31/2025	Gravel
4900173339	0.00	12/30/2025	Gravel
4900173340	0.00	12/29/2025	Gravel
4900183326	0.00	07/30/2025	Gravel
4900183335	0.00	12/30/2025	Gravel
4900203325	0.00	07/31/2025	Gravel

Year Ended - 2025

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

Work Type: WCRC Limestone & Ditching/Forestry

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4570175327	0.00	12/31/2025	Gravel
4590115326	0.00	12/31/2025	Gravel

Work Type: WCRC Limestone Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489001251020	0.00	12/31/2025	Gravel
489001251021	0.00	12/31/2025	Gravel
489002251015	0.00	12/31/2025	Gravel
4890031988	0.00	12/31/2025	Gravel
4890031989	0.00	12/31/2025	Gravel
4890031990	0.00	12/31/2025	Gravel
4890031991	0.00	12/31/2025	Gravel
4890041975	0.00	12/31/2025	Gravel
4890041976	0.00	12/31/2025	Gravel
489005251006	0.00	12/31/2025	Gravel
489005251007	0.00	12/31/2025	Gravel
4890061985	0.00	12/31/2025	Gravel
4890061986	0.00	12/31/2025	Gravel
489007251022	0.00	12/31/2025	Gravel
489007251023	0.00	12/30/2025	Gravel
489007251024	0.00	12/31/2025	Gravel
4890081994	0.00	12/31/2025	Gravel
4890081995	0.00	12/31/2025	Gravel
4890081996	0.00	12/31/2025	Gravel
4890081997	0.00	12/31/2025	Gravel
4890081998	0.00	12/24/2025	Gravel
4890081999	0.00	12/31/2025	Gravel
489009251011	0.00	12/31/2025	Gravel
489009251012	0.00	12/30/2025	Gravel
489009251014	0.00	12/24/2025	Gravel
489010251031	0.00	12/31/2025	Gravel
489013251000	0.00	12/31/2025	Gravel
489013251001	0.00	12/31/2025	Gravel
489013251002	0.00	12/31/2025	Gravel
489013251003	0.00	12/31/2025	Gravel
489013251005	0.00	12/31/2025	Gravel
489014251009	0.00	12/31/2025	Gravel
489014251010	0.00	12/31/2025	Gravel
4890151984	0.00	12/31/2025	Gravel
4890161993	0.00	12/31/2025	Gravel

Year Ended - 2025

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

4890181962	0.00	12/31/2025	Gravel
4890181963	0.00	12/31/2025	Gravel
4890181964	0.00	12/31/2025	Gravel
4890191965	0.00	12/31/2025	Gravel
4890201969	0.00	12/31/2025	Gravel
4890201970	0.00	12/31/2025	Gravel
4890201971	0.00	12/31/2025	Gravel
4890201972	0.00	12/31/2025	Gravel
4890201978	0.00	12/31/2025	Gravel
4890201979	0.00	12/31/2025	Gravel
4890201980	0.00	12/31/2025	Gravel
4890201981	0.00	12/31/2025	Gravel
489020251029	0.00	12/31/2025	Gravel

Work Type: WCRC Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590025317	0.00	12/31/2025	Asphalt
4590042174	0.00	12/31/2025	Asphalt
4590074390	0.00	12/31/2025	Asphalt
4590082170	0.00	12/31/2025	Asphalt
4590085320	0.00	12/31/2025	Asphalt
4590092167	0.00	12/30/2025	Asphalt
4590092173	0.00	12/31/2025	Asphalt
4590095322	0.00	12/31/2025	Asphalt
4590102165	0.00	12/31/2025	Asphalt
4590102180	0.00	11/15/2025	Asphalt
4590105318	0.00	12/31/2025	Asphalt
4590112168	0.00	12/31/2025	Asphalt
4590122172	0.00	12/31/2025	Asphalt
4810111974	0.00	12/31/2025	Asphalt
481012251027	0.00	12/31/2025	Asphalt
494019251026	0.00	12/31/2025	Asphalt

Work Type: WCRC Mill & Overlay Two Course

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4890111860	0.00	12/31/2025	Asphalt

Year Ended - 2025

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

Work Type: WCRC Pulverize & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590085323	0.00	12/31/2025	Asphalt
4590092171	0.00	12/31/2025	Asphalt

Work Type: WCRC Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4630082137	0.00	12/31/2026	Asphalt
4630112181	0.00	12/31/2026	Asphalt
4810115261	0.00	12/31/2025	Asphalt

Year Ended - 2025

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001.000	CASH & CASH EQUIVALENTS	24,593,376.94
003.000	PAYPAL	1,771,333.00
004.000	CASH: PETTY	400.00

Line: 2 Investments

Account	Description	Amount (\$)
002.000	CASH: SAVINGS & INVESTMENTS	164,969.94
007.000	RSVD CASH - 2021 INST PURCH	0.00
013.000	RSVD CASH - 2018 INST PURCH	0.00
014.000	RSVD CASH - 2019 INST PURCH	0.00
015.000	RSVD CASH - 2020 INST PURCH	0.00

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
40.00	ACCOUNTS RCVBL: GENERALEAL	225,952.20
88.00	SERVICE FEES RCVBLE	73,563.21

Line: 9 Other (Identify)

Account	Description	Amount (\$)
78.002	DUE FROM MDOT: Maint Advce/Local Progress	299,225.47
81.00	DUE FROM OTHER GVNMTL UNITS	223,274.62

Line: 13 Accrued Liability

Account	Description	Amount (\$)
231	Payable - Payroll Deduction	24,845.65
257.000	ACCRUED WAGES PAYABLE	302,465.26
264.000	OTHER ACCRUED LIABILITIES	5,363,041.19

Line: 14 Advances

Account	Description	Amount (\$)
249.000	ADVANCES FROM OTHER GOVERNMENT	0.00
283.000	PERFORMANCE DEPOSITS PAYABLE	2,910,071.13
328.000	STATE TRUNKLINE ADVANCES	1,336,305.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
211.000	RETAINAGE	163,496.73
228.003	PAYABLE-MERS	98.66

Year Ended - 2025

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

Line: 43 Other - B

Account	Description	Amount (\$)
PA 246	SPECIAL ASSESS BONDS	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	UTILITY LIC/PERMIT FEES	140,587.07
452	DRIVEWAYS	269,628.59
453	OTHER CONSTRUCTION IN ROAD ROW	8,846.00
455	TRANSPORTATION	157,746.00
608	SUBDIVISION ADMIN FEES	0.00
609.00	ABANDONMENT FEES	400.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
530.000	FEMA EMERGENCY RELIEF	0.00
533.000	MEDICARE PART D SUBSIDY	93,414.25

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.007	ENHANCEMENT FUNDS	602,655.88
510.010	DEMONSTRATION FUNDS	0.00
510.013	CONGESTION MITIGATION	1,413,791.51
510.017	HIGH RISK RURAL	154,586.37
510.020	Carbon Reductions funds	24,769.92
536.001	NATIONAL HIGHWAY	0.00

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546.001	MTF - Engineering	10,000.00

Line: 59 MTF Urban Road - Local

Account	Description	Amount (\$)
546.005	MTF - Urban Local	1,302,342.98

Line: 59 MTF Urban Road - Primary

Account	Description	Amount (\$)
546.004	MTF - Urban Primary	4,587,710.97

Line: 60 MTF Allocation - Local

Account	Description	Amount (\$)
546.003	MTF - County Local	8,163,109.70

Line: 60 MTF Allocation - Primary

Account	Description	Amount (\$)
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Year Ended - 2025

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

546.002	MTF - County Primary	22,706,902.70
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Line: 62 Local Bridge - Primary

Account	Description	Amount (\$)
547.000	Critical Bridge	793.56

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
555.001	CAPITAL ASSETS	36,399.00
558.000	STRMWTR(SAW)	0.00
559.000	REIMB FR STATE US-12	0.00
564.000	WETLAND REIMBURSEMENTS	0.00
565.000	MIOSHA SAFETY GRANT	0.00
569.000	PA 207/PENSION PROTECTION ACT	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
557.000	REIM FR STATE:GARVEY RR	0.00
558.000	STRMWTR/ASSET MNGT/WSTEWA(SAW)	7,991.37
560.002	SPCL WINTER ROAD MAINT-LOCAL	0.00
561.002	PA 252 - LOCAL	0.00
562.002	PA 84 - LOCAL	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
554	JOBS TODAY	0.00
557.000	REIM. FROM STATE:GARVEY	0.00
558.000	STRMWTR/ASSET MNGT/WSTEWA(SAW)	257,804.10
560.001	SPCL WINTER RD MAINT-PRIMARY	0.00
561.001	PA 252 - PRIMARY	0.00
562.001	PA 84 - PRIMARY	0.00
563.001	PA 82 - PRIMARY	0.00
569.001	PA 82 - PRIMARY	0.00
571.000	SALE OF FEDERAL AID	689,592.05

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	0.00
583.002	County Contributions	418.03
583.006	OTHER GOVERNMENT	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	0.00
583.006	OTHER GOVERNMENT	0.00

Year Ended - 2025

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

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	292,254.37
583.003	SCHOOL CONTRIBUTIONS	0.00
583.006	OTHER GOVERNMENT	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
608	SUBDIVISION ADMIN FEES	0.00
643.000	SALVAGE	0.00
644	MAPS	0.00
645	PLANS & SPECIFICATIONS	79,688.62
665.000	INTEREST	0.00
675	COLLECTIONS FROM PRIVATE	0.00

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
632	PRIVATE ROAD SIGNS	3,000.00
633	PRIVATE BRINE APPS	269.33

Line: 85 Special Assessments - Local

Account	Description	Amount (\$)
672.000	SPECIAL ASSESSMENTS	0.00
677.000	SPCL ASSMTS - INITIAL PYMNT	0.00
678.000	SPCL ASSMTS - ADMIN FEES	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.000	ROYALTIES	202.40
687.000	REFUNDS/REBATES	0.00
688.000	TRADE-IN ALLOWANCES	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,908,800.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	420,000.00

Line: 102 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,916,302.93

Year Ended - 2025

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

Line: 102 Other - Primary

Account	Description	Amount (\$)
454	NON-MOTORIZED	444,950.98
XXX	IN-KIND CONTRIBUTIONS	1,033,658.00

Line: 120 Administrative Expense - Primary

Account	Description	Amount (\$)
702.000	Administrative Expense	2,047,595.25

Line: 126 Other - County

Account	Description	Amount (\$)
514	PRIVATE ROADS	72,111.55
519	SUBDIV/PERMIT	493,461.53
521	NON-ROAD RELATED PROJECTS	913,460.00

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390.00	FB ADJ	(0.02)

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
390	FB ADJUST	0.01

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
390	FB ADJUST	0.01

Line: 143 Other - Primary

Account	Description	Amount (\$)
XXX	VENDOR PAYMENTS	1,012,496.32

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00
XXX	OTHER	646,158.44

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
xxxx	ROUNDING ADJUST	0.00

Year Ended - 2025

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

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE	1,865,346.47

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
XXX	DISTRIBUTIVE	1,583,554.25

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
XXX	RETRO PAY, MISC PAY, UNEMPLOYMENT	102,255.90

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
XXX	RETRO & MISC, UNEMPLOYMENT	(10,545.80)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
XXX	SAFETY DEVICES & TRAFFIC SAFETY EXPENSE	1,041,011.59
XXX	DEPREC: ENGRG EQUIPMENT	310,816.51
XXX	GENERAL ENGRG EXP: CERT, PLANNING, SURVEY, SUPPLIES, MTGS, UNION, SCHOOLS/CONF	2,987,889.52

Line: 242 Expenditure10

Account	Description	Amount (\$)
801.000	NON-MOTORIZED	444,950.98

Line: 244 244 Other

Account	Description	Amount (\$)
941	EQUIPMENT	8,416.60

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	5.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	90,403.04

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	22.00

Year Ended - 2025

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

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	2,690,088.05

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	CULVERTS/DRAINAGE	2.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
494	SPECIAL ASSESSMENT	842,705.26