

2024
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Macomb County
Michigan
Year Ended 2024

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

02-13-2025

Date

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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

1. Cash	\$22,303,514.86
2. Investments	141,457,541.03
3. Accounts Receivable :	
a. Michigan Transportation Fund	13,926,570.13
b. State Trunkline Maintenance	948,302.65
c. State Transportation Department - Other	229,468.75
d. Due on County Road Agreement	620,487.14
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,666,250.86

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	4,437,376.25
5. Road Materials	816,460.81
6. Equipment Materials and Parts	613,214.48
7. Prepaid Insurance	723,345.90
8. Deferred Expense - Federal Aid	6,703,729.26
9. Other	

10. TOTAL ASSETS**\$194,446,262.12**

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$16,258,973.02
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,163,842.69
14. Advances	25,212,233.47
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,426,260.44
18. Other	5,158,897.99

Fund Balances

19. Primary Road Fund	59,577,701.23
20. Local Road Fund	12,969,827.98
21. County Road Commission Fund	72,678,525.30
22. Total Fund Balances	145,226,054.51

23. TOTAL LIABILITIES AND FUND BALANCES**\$194,446,262.12**

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$198,150,110.91
25. Land Improvements	\$1,419,076.54	
25 a.Less: Accumulated Depreciation	(1,365,237.93)	53,838.61
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	41,303,509.65	
27 a.Less: Accumulated Depreciation	(16,126,037.08)	25,177,472.57
28. Equipment - Road	39,002,827.54	
28 a.Less: Accumulated Depreciation	(32,918,085.11)	6,084,742.43
29. Equipment - Shop	960,917.29	
29 a.Less: Accumulated Depreciation	(773,785.21)	187,132.08
30. Equipment - Engineers	212,154.54	
30 a.Less: Accumulated Depreciation	(127,187.35)	84,967.19
31. Equipment - Yard and Storage	3,095,502.62	
31 a.Less: Accumulated Depreciation	(1,042,110.37)	2,053,392.25
32. Equipment and Furniture - Office	3,995,739.54	
32 a.Less: Accumulated Depreciation	(3,866,239.21)	129,500.33
33. Infrastructure	1,995,160,872.81	
33 a.Less: Accumulated Depreciation	(1,054,887,722.54)	940,273,150.27
34. Vehicles	2,905,685.10	
34 a.Less: Accumulated Depreciation	(2,369,435.74)	536,249.36
35. Construction Work in Progress		221,480.38
	36. Total Assets	\$1,172,952,036.38
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	21,692,885.80
	37 b.Local	18,860,607.51
	37 c.Co. Road Comm.	192,125,392.80
	37 d.Infrastructure	940,273,150.27
	38. Total Equities	\$1,172,952,036.38
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		119,574.93
41. Vested Vacation and Sick Leave Payable		2,216,396.78
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$2,335,971.71
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	901,843.48	209,485.51	10,981.20	1,122,310.19
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	10,882,932.42	0.00	0.00	10,882,932.42
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	2,998,174.44	0.00	2,998,174.44
53. Bridge	0.00	538,117.25	0.00	538,117.25
54. High Priority	0.00	0.00	0.00	0.00
55. Other	10,227,311.23	0.00	0.00	10,227,311.23
56. Total Federal Sources	21,110,243.65	3,536,291.69	0.00	24,646,535.34
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,195.08	1,804.92		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	6,177,158.98	3,100,613.06		9,277,772.04
60. Allocation	59,897,181.23	13,191,999.62		73,089,180.85
61. Total MTF	66,082,535.29	16,294,417.60		82,376,952.89
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	7,720,618.67	0.00	0.00	7,720,618.67
64. Total Other	7,720,618.67	0.00	0.00	7,720,618.67
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	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	720,245.34	0.00		720,245.34
71. Total EDF	720,245.34	0.00		720,245.34
72. Total State Sources	\$74,523,399.30	\$16,294,417.60	\$0.00	\$90,817,816.90

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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	\$19,651,793.52	\$1,177,489.46	\$37,474.98	\$20,866,757.96
74. Township Contr.	4,087,979.26	12,336,592.71	45,150.04	16,469,722.01
75. Other	21,285.20	168,779.90	899,360.22	1,089,425.32
76. Total Contributions	23,761,057.98	13,682,862.07	981,985.24	38,425,905.29
Charges for Service				
77. Trunkline Maintenance	0.00		7,384,904.98	7,384,904.98
78. Trunkline Non-maintenance	0.00		1,211,088.87	1,211,088.87
79. Salvage Sales	0.00	0.00	20,139.10	20,139.10
80. Other	0.00	0.00	793.11	793.11
81. Total Charges	0.00	0.00	8,616,926.06	8,616,926.06
Interest and Rents				
82. Interest Earned	3,357,844.78	688,683.19	4,181,467.07	8,227,995.04
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	3,357,844.78	688,683.19	4,181,467.07	8,227,995.04
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	10,309.04	8,915.06	92,080.01	111,304.11
89. Contributions from Private Sources	286,893.12	6,907,931.67	140.00	7,194,964.79
90. Other	0.00	0.00	0.00	0.00
91. Total Other	297,202.16	6,916,846.73	92,220.01	7,306,268.90
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	\$123,951,591.35	\$41,328,586.79	\$13,883,579.58	\$179,163,757.72

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$9,126,768.43	\$15,797,705.97		\$24,924,474.40
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.	9,126,768.43	15,797,705.97		24,924,474.40
Preservation - Structural Improvements				
104. Roads	65,662,746.86	17,925,604.46		83,588,351.32
105. Structures	6,201,956.84	2,825,789.35		9,027,746.19
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	971,929.40		971,929.40
110. Total Preservation - Struct. Imp.	71,864,703.70	21,723,323.21		93,588,026.91
Maintenance				
111. Roads	8,088,127.47	10,401,325.21		18,489,452.68
112. Structures	48,674.12	53,556.70		102,230.82
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,059,217.96	976,630.70		3,035,848.66
115. Traffic Control	9,264,080.50	996,945.90		10,261,026.40
116. Total Maintenance	19,460,100.05	12,428,458.51		31,888,558.56
117. Total Construction, Preservation And Maintenance	100,451,572.18	49,949,487.69		150,401,059.87
Other				
118. Trunkline Maintenance	0.00		7,384,904.98	7,384,904.98
119. Trunkline Non-maintenance	0.00		1,211,088.87	1,211,088.87
120. Administrative Expense	2,266,735.97	1,127,133.18		3,393,869.15
121. Equipment - Net	164,153.46	171,236.57	130,610.70	466,000.73
122. Capital Outlay - Net	566,458.00	590,897.86	450,529.45	1,607,885.31
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	6,837.95	0.00	0.00	6,837.95
125. Drain Assessment	0.00	148,945.83	0.00	148,945.83
126. Other	726,990.35	2,613,471.60	273,862.49	3,614,324.44
127. Total Other	3,731,175.73	4,651,685.04	9,450,996.49	17,833,857.26
128. Total Expenditures	\$104,182,747.91	\$54,601,172.73	\$9,450,996.49	\$168,234,917.13

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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	\$123,951,591.35	\$41,328,586.79	\$13,883,579.58	\$179,163,757.72
130. Total Expenditures	104,182,747.91	54,601,172.73	9,450,996.49	168,234,917.13
131. Excess of Revenues Over (Under) Expenditures	19,768,843.44	(13,272,585.94)	4,432,583.09	10,928,840.59
132. Optional Transfers				
132 a. Primary to Local (50%)	(15,000,000.00)	15,000,000.00		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	(15,000,000.00)	15,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,768,843.44	1,727,414.06	4,432,583.09	10,928,840.59
136. Beginning Fund	54,808,857.79	11,242,413.92	68,245,942.21	134,297,213.92
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	54,808,857.79	11,242,413.92	68,245,942.21	134,297,213.92
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$59,577,701.23	\$12,969,827.98	\$72,678,525.30	\$145,226,054.51

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,557,262.96
142. Depreciation	<u>2,844,141.98</u>
143. Other	<u>1,260,308.80</u>
144. Total Direct	<u>5,661,713.74</u>

145. Indirect Equipment Expense	<u>3,312,945.94</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>978,669.30</u>
148. Total Operating	<u>\$978,669.30</u>

149. TOTAL EQUIPMENT EXPENSE \$9,953,328.98

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	13,321.29	27,614.70		40,935.99
151. Preservation - Structural Improvement	185,113.55	148,952.90		334,066.45
152. Maintenance	3,143,572.26	3,309,644.86		6,453,217.12
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		1,790,595.76	1,790,595.76
155. Other Reimbursable Charges	0.00	0.00	204,248.55	204,248.55
156. All Other Charges	0.00	0.00	664,264.38	664,264.38
157. Total Equipment Rental Credits	<u>3,342,007.10</u>	<u>3,486,212.46</u>	<u>2,659,108.69</u>	<u>9,487,328.25</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>466,000.73</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>3,342,007.10</u>	<u>3,486,212.46</u>	<u>2,659,108.69</u>	<u>9,487,328.25</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	35.23 %	36.75 %	28.03 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,506,160.56</u>	<u>3,657,449.03</u>	<u>2,789,719.39</u>	<u>9,953,328.98</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>164,153.46</u>	<u>171,236.57</u>	<u>130,610.70</u>	<u>466,000.73</u>

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$136,542.84	\$138,137.66
164. Primary Preservation - Struct. Imp.	1,829,596.70	1,850,966.39
165. Primary Maintenance	2,703,609.45	2,735,187.61
166. Local Construction/Cap. Imp.	273,275.65	276,467.51
167. Local Preservation - Struct. Imp.	726,793.60	735,282.55
168. Local Maintenance	2,324,820.65	2,351,974.56
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	774,112.84	783,154.48
171. Equipment Expense - Indirect	565,382.22	571,985.88
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,438,309.83	1,455,109.29
174. State Trunkline Maintenance	1,961,349.72	
175. Sundry Account Rec.	760,823.60	
176. Capital Outlay	23,297.08	23,569.19
177. Other	6,759,538.54	6,838,489.95
178. Total Payroll	<u>\$20,277,452.72</u>	
179. Less Applicable Payroll	(5,917,913.96)	
180. Total Applicable Labor Cost	<u>\$14,359,538.76</u>	Total Distributive <u>\$17,760,325.07</u>

	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	\$3,200,515.50	\$71,258.68	\$7,372,090.42	\$7,306,379.15	\$116,082.66	\$103,187.95	\$18,169,514.36
182. Less: Benefits Recovered	(635,474.35)	(14,148.68)	(1,463,756.20)	(1,450,708.99)	(23,048.65)	(20,488.35)	(3,607,625.22)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	(34,635.05)	(34,635.05)
184. Benefits to be Distributed	2,565,041.15	57,110.00	5,908,334.22	5,855,670.16	93,034.01	48,064.55	14,527,254.09
185. Applicable Labor Cost	14,359,538.76	14,359,538.76	14,359,538.76	14,359,538.76	14,359,538.76	14,359,538.76	
186. Factor	0.178630	0.003977	0.411457	0.407790	0.006479	0.003347	1.011680

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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.	0.00	0.00
189. Primary Maintenance	16,695,001.69	2,850,577.34
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	0.00	0.00
192. Local Maintenance	10,667,217.13	1,821,363.08
193. Other	0.00	0.00
194. TOTAL	\$27,362,218.82	\$4,671,940.42

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	38,830.79	64,510.94	0.00	0.00	4,568,598.71	\$4,671,940.44
196. Applicable Operation Cost	27,362,218.82	27,362,218.82	27,362,218.82	27,362,218.82	27,362,218.82	
197. Factor	0.001419	0.002358	0.000000	0.000000	0.166967	\$0.170744

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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.	\$339,841.38	\$7,573,932.78	\$8,786,927.05	\$8,223,773.19	\$9,126,768.43	\$15,797,705.97
199. Preser - Struct. Imp.	4,587,854.97	4,641,262.69	67,276,848.73	17,082,060.52	71,864,703.70	21,723,323.21
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	12,382,262.58	11,300,341.87	7,077,837.47	1,128,116.64	19,460,100.05	12,428,458.51
202. Total	<u>\$17,309,958.93</u>	<u>\$23,515,537.34</u>	<u>\$83,141,613.25</u>	<u>\$26,433,950.35</u>	<u>100,451,572.18</u>	<u>\$49,949,487.69</u>

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,654,454.40	\$306,895.32
204. Fringe Benefits	2,173,590.85	409,147.08
205. Equipment Rental	1,642,705.93	147,889.83
206. Materials	820,908.89	166,080.58
207. Handling Charges	35,437.71	7,587.76
208. Overhead	1,057,807.20	173,488.30
209. Other	0.00	0.00
210. Total Charges for Current Year	\$7,384,904.98	\$1,211,088.87
211. Beginning Balance	982,672.65	93,389.59
212. Sub-Total	8,367,577.63	1,304,478.46
213. Less Credits	(7,419,274.98)	(1,075,009.71)
214. Ending Balance	\$948,302.65	\$229,468.75

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	319,188.07
217. Equipment Road (976, 981)	3,703,659.71
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	12,770.00
220. Equipment - Yard and Storage (979)	1,601,019.53
221. Equipment Office (980)	48,902.25
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$5,685,539.56</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	2,003,015.59	2,089,435.79	1,593,088.18	5,685,539.56
225. Less: Equipment Retirements 689	(8,642.23)	(9,015.10)	(6,873.56)	(24,530.89)
226. Sub-total	1,994,373.36	2,080,420.69	1,586,214.62	5,661,008.67
227. Less: Depreciation and Depletion 968	(1,427,915.36)	(1,489,522.83)	(1,135,685.17)	(4,053,123.36)
228. Net Capital Outlay Expenditure	<u>\$566,458.00</u>	<u>\$590,897.86</u>	<u>\$450,529.45</u>	<u>\$1,607,885.31</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)	21,124,238.57	18,267,825.47	188,680,948.67	228,073,012.71
230. Percentage of Total	9.26 %	8.01 %	82.73 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>10,309.04</u>	<u>8,915.06</u>	<u>92,080.01</u>	<u>111,304.11</u>

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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>\$82,376,952.89</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>3,393,869.15</u>
234. Total Capital Outlay (from Page 13)			<u>5,685,539.56</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>6,837.95</u>
236 a. Total Deductions			<u>9,086,246.66</u>
236 b. Adjusted MTF Returns			<u>73,290,706.23</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$71,864,703.70</u>	<u>\$21,723,323.21</u>	<u>93,588,026.91</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>19,460,100.05</u>	<u>12,428,458.51</u>	<u>31,888,558.56</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>91,324,803.75</u>	<u>34,151,781.72</u>	<u>125,476,585.47</u>
241. 90% of Adjusted MTF Returns			<u>65,961,635.61</u>

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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

Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>2,991,565.88</u>	<u>1,856,876.47</u>	<u>1,280,690.60</u>	<u>24,774.72</u>	<u>355,753.85</u>
Fiscal Year	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Expenditures (\$)	<u>456,744.36</u>	<u>868,600.26</u>	<u>1,222,584.94</u>	<u>2,659,919.49</u>	<u>1,598,633.53</u>
242. TOTAL					<u>\$13,316,144.10</u>

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

$$\underline{2,376,952.89} \times .10 = \underline{8,237,695.29}$$

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$565,382.22
712-724	Fringe Benefits - Shop Employees	571,985.85
721	Drug Testing	0.00
728	Office Supplies - Shop	502.94
731	Janitor Supplies - Shop	17.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	63,408.68
736	Tire Shop Supplies	0.00
737	Shop Supplies	13,750.35
791	Equipment Material/Parts Inventory Adjustment	3,177.13
801	Contractual Services - Shop	78,579.62
805	Health Services	0.00
806	Laundry Services	8,030.55
807	Data Processing - Shop	65,805.61
810	Education Expense - Shop	25.00
850-859	Communications - Shop	36,542.21
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	18,371.02
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	516,199.26
883	Insurance - Underground Tank	5,229.00
921-923	Utilities - Shop and Storage Buildings	309,129.39
931	Buildings Repairs and Maintenance	206,153.96
932	Yard and Storage Repairs and Maintenance	11,456.52
933	Shop Equipment Repairs and Maintenance	12,631.18
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	25,099.41
944-947	Underground Storage Tank Expense	8,200.00
956	Safety Expense - Shop	33,233.33
968	Depreciation - Shop Building	647,096.86
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	96,037.21
968	Depreciation - Stockroom Expense	16,901.64
707	Other:	0.00
	243. TOTAL	\$3,312,945.94

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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	\$1,438,309.83
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,455,109.26
727	Postage	340.27
728	Office Supplies	76,009.19
730	Dues and Subscriptions	50,915.71
801	Contractual Services	0.00
803	Legal Services	0.00
804	Auditing and Accounting Services	23,000.00
807	Data Processing	109,801.94
810	Education	0.00
850-853	Communications	22,142.13
861	Travel and Mileage	5,503.21
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	1,745.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	197,257.07
931	Building Repair/Maintenance	74,442.91
934	Office Equipment Repair/Maintenance	2,142.88
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	128,431.75
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	44,835.80
	Other:	32,484.36
	244. TOTAL	\$3,662,471.31
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(43,025.46)
629	Overhead - State Trunkline Maintenance	(223,740.67)
691	Purchase Discounts	0.00
	Other:	(1,836.03)
	Total Credits to Administrative Expense	\$(268,602.16)
	245. Net Administrative Expense	\$3,393,869.15

Year Ended - 2024

Start: 10/01/2023 **End:** 09/30/2024

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 - 2024

Start: 10/01/2023 End: 09/30/2024

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$3,954,492.57	7.35 mi.	15,797,705.97
248. Widening	2.00 mi.	5,172,275.86	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$9,126,768.43</u>		<u>\$15,797,705.97</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	2.84 mi.	x 53,528,738.73	1.72 mi.	\$3,150,184.53
252. Resurfacing	16.76 mi.	8,235,071.36	14.78 mi.	10,885,117.28
253. Gravel Surfacing	0.00 mi.	0.00	22.00 mi.	2,933,179.77
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	926,994.61
SAFETY PROJECTS				
255. Intersection Improvements	11.00 ea.	1,388,523.29	1.00 ea.	30,128.27
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	3.00 ea.	2,510,413.48	1.00 ea.	971,929.40
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		<u>55,662,746.86</u>		<u>18,897,533.86</u>
BRIDGES				
261. Replacement	0.00 ea.	4,587,753.96	1.00 ea.	1,621,310.59
262. Recondition or Repair	2.00 ea.	1,482,860.97	3.00 ea.	1,172,726.98
263. Replace with Culvert	2.00 ea.	131,341.91	1.00 ea.	31,751.78
264. Bridge Subtotals		<u>6,201,956.84</u>		<u>2,825,789.35</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$71,864,703.70</u>		<u>\$21,723,323.21</u>

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

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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 (\$)
Armada	48.63	3.64	172,085.64	28.19	2.48	127,701.84	3,634	82,637.16
Bruce	60.29	35.28	301,587.00	22.42	13.82	305,460.91	7,461	169,663.14
Chesterfield	131.48	131.48	814,124.13	22.03	22.03	445,578.79	45,376	1,031,850.24
Clinton	217.65	217.65	1,347,688.76	56.22	56.22	1,137,105.74	100,513	2,285,665.62
Harrison	67.80	67.80	419,817.62	21.90	21.90	442,949.39	24,314	552,900.36
Lenox	55.03	13.50	221,637.72	19.03	8.61	205,572.58	6,022	136,940.28
Macomb	259.61	259.61	1,607,505.03	36.42	36.42	736,630.88	91,663	2,084,416.62
Ray	49.52	9.98	193,227.12	24.85	9.55	239,303.10	3,780	85,957.20
Richmond	66.44	9.12	247,002.73	19.03	3.57	118,834.18	3,544	80,590.56
Shelby	231.25	231.25	1,431,900.00	48.73	48.73	985,612.97	79,408	1,805,737.92
Washington	99.40	99.04	614,452.33	37.20	37.20	752,407.22	26,261	597,175.14
266. Totals	1,287.10	1,078.35	\$7,371,028.08	336.02	260.53	\$5,497,157.60	391,976	\$8,913,534.24
Local Road Rate Per Mile			3324	Primary Road Rate Per Mile			3016	
Local Urban Road Rate Per Mile			2868	Primary Urban Road Rate Per Mile			17210	
Population Rate Per Capita			22.74					

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	1,079,667.79	1,079,667.79	35,185.13
Bruce	0.00	939,183.92	939,183.92	100,661.38
Chesterfield	0.00	13,025,070.58	13,025,070.58	2,750,724.29
Clinton	3,510.18	9,446,604.31	9,450,114.49	3,025,927.20
Harrison	0.00	2,512,262.32	2,512,262.32	140,161.83
Lenox	0.00	562,486.47	562,486.47	33,368.20
Macomb	18,028,932.55	2,957,371.81	20,986,304.36	7,239,168.46
Ray	0.00	472,024.50	472,024.50	16,928.00
Richmond	0.00	1,615,513.64	1,615,513.64	32,265.00
Shelby	0.00	4,437,982.45	4,437,982.45	1,538,562.15
Washington	0.00	3,743,242.75	3,743,242.75	1,556,770.37
267. Totals	\$18,032,442.73	\$40,791,410.54	\$58,823,853.27	\$16,469,722.01

*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 - 2024

Start: 10/01/2023 End: 09/30/2024

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Additional lane(s) over 0.5 mile long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
206644	6,942,399.55	11/15/2023	Unknown

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2061	2,062,475.28	07/17/2024	Asphalt

Work Type: Concrete Pavement Repair

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1962	1,334,252.51	09/07/2024	Concrete

Work Type: Concrete Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2074	683,298.53	09/06/2024	Concrete
2075	364,122.29	09/06/2024	Concrete
2079	724,472.46	09/06/2024	Concrete
1913	8,845,181.32	09/17/2024	Concrete

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2112	331,554.22	08/30/2024	Asphalt
2113	186,250.98	08/30/2024	Asphalt
2114	395,689.71	08/30/2024	Asphalt
2115	164,943.07	08/30/2024	Asphalt
2116	358,278.30	08/30/2024	Asphalt
2117	329,212.82	08/30/2024	Asphalt
2118	250,862.23	08/20/2024	Asphalt
2119	35,397.25	08/30/2024	Asphalt

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

Work Type: Intersection

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2054	476,961.38	09/14/2024	Concrete

Work Type: MHMA overlay of 0.7 inches average thickness

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2057	402,695.00	09/21/2024	Asphalt
1978	593,431.22	06/10/2024	Asphalt
2110	512,195.70	08/23/2024	Asphalt
2111	441,290.65	08/30/2024	Asphalt

Work Type: Patching

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2098	249,938.13	08/30/2024	Concrete
2099	436,345.36	08/20/2024	Concrete
2100	304,435.61	08/20/2024	Concrete
2101	359,579.21	08/20/2024	Concrete
2102	256,912.34	08/30/2024	Concrete
2103	128,491.80	08/25/2024	Concrete
2104	437,390.90	08/30/2024	Concrete
2105	102,820.40	08/25/2024	Concrete
2106	622,560.48	08/24/2024	Concrete
2107	628,213.93	08/30/2024	Concrete
2108	170,262.35	08/30/2024	Concrete
2124	35,021.91	08/30/2024	Concrete
2125	15,828.36	08/30/2024	Concrete
2126	20,748.00	08/30/2024	Concrete
2127	28,094.99	08/30/2024	Concrete

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
218054	6,667,398.68	07/08/2024	Concrete

Year Ended - 2024

Start: 10/01/2023 End: 09/30/2024

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

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
217652	2,980,470.03	09/21/2024	Concrete

Work Type: Roundabout

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
1959	2,224,523.77	05/31/2024	Concrete