

MASON COUNTY ROAD COMMISSION  
GENERAL OPERATING FUND  
STATEMENT OF REVENUES-ADOPTED  
For year ending December 31, 2025

REVENUES	2024 Amended Budget 12/31/2024	2025 Adopted Budget 1/1/2025
<b>FEDERAL SOURCES:</b>		
Federal Other Grants	-	2,000,000
<b>STATE SOURCES</b>		
Engineer	10,000	10,000
Snow Removal	228,456	228,456
Mileage Transfer	241,296	241,296
Michigan Transportation Fund	7,286,799	7,561,258
Other State Contributions	1,000,000	1,675,000
Rural Funds - D	-	336,914
Forest Road - E	48,297	48,297
<b>CONTRIBUTIONS FROM OTHERS</b>		
Township Contributions	2,707,114	1,500,000
Permits	82,565	40,000
Other Contributions	1,526	-
Sale of Federal Aid	499,040	-
<b>CHARGES FOR SERVICES</b>		
State Trunkline Maintenance	1,107,762	1,000,000
State Trunkline Non-Maintenance	265,806	500,000
Services for Others	55,448	-
<b>OTHER</b>		
Interest Earned	73,010	40,000
Rents	2,073	-
Salvage Sales	10,304	-
Reimbursements	342,518	-
Other Revenues	61,771	-
Gain On Disposal of Equipment	39,305	96,200
<b>OTHER FINANCING SOURCES:</b>		
Sale of Bonds	-	13,000,000
Installment Purchase Proceeds	-	-
Lease Purchase Proceeds	291,800	-
<b>TOTAL REVENUES</b>	<b>14,354,890</b>	<b>28,277,421</b>
<b>FUND BALANCE BEGINNING</b>	<b>3,625,057</b>	<b>3,962,697</b>
<b>TOTAL BUDGET</b>	<b>17,979,947</b>	<b>32,240,118</b>

\* Fund Balance Restated

MASON COUNTY ROAD COMMISSION  
GENERAL OPERATING FUND  
STATEMENT OF EXPENDITURES-ADOPTED  
For year ending December 31, 2025

EXPENDITURES	2024 Amended Budget 12/31/2024	2025 Adopted Budget 1/1/2025
<b><u>PRIMARY ROAD FUNDS</u></b>		
Heavy Maintenance	1,826,337	1,917,161
Routine Maintenance	831,415	872,802
<b><u>LOCAL ROAD FUNDS</u></b>		
Heavy Maintenance	3,234,150	1,900,421
Routine Maintenance	3,537,980	3,499,483
<b><u>SERVICES FOR OTHERS</u></b>		
State Trunkline Maintenance	959,182	1,000,000
State Trunkline Non-Maintenance	263,328	-
Other Government Agencies	130,896	50,000
<b><u>EQUIPMENT EXPENSE</u></b>		
Direct (A510 - equipment repairs)	1,867,539	1,903,975
Indirect (A511 - shop expense)	860,609	887,856
Operating (A512 - fuels, oils, parts)	356,498	350,000
Equipment Rental	<u>(2,622,051)</u>	<u>(2,640,000)</u>
Total Equipment (Net)	462,595	501,831
<b>ADMINISTRATIVE EXPENSE (NET)</b>	596,788	647,407
<b>CAPITOL OUTLAY EXPENSE (NET)</b>	1,612,833	18,307,283
<b>DEBT SERVICE (NET)</b>	561,746	237,933
<b>TOTAL EXPENDITURES</b>	<b>14,017,250</b>	<b>28,934,321</b>
CHANGE IN FUND BALANCE	337,640	(656,901)
<b>FUND BALANCE ENDING</b>	<b>3,962,697</b>	<b>4,619,598</b>



MASON COUNTY ROAD COMMISSION  
**2025 YTD Budget Report**

January 1, 2025

Revenues	Adopted Budget	YTD	Remaining	YE Estimated
475 PERMITS	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
511 FEDERAL STP FUNDS	\$ -	\$ -	\$ -	\$ -
512 FEDERAL BRIDGE FUNDS	\$ -	\$ -	\$ -	\$ -
511 FEDERAL SAFETY GRANT	\$ -	\$ -	\$ -	\$ -
512 FEDERAL OTHER GRANTS	\$ -	\$ -	\$ -	\$ -
546 MTF - ENGINEERING REIMBURSEMENT	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
546 MTF - MILEAGE TRANSFER FUNDS	\$ 241,296	\$ 241,296	\$ -	\$ 241,296
546 MTF - SNOW REMOVAL FUNDS	\$ 228,456	\$ 228,456	\$ -	\$ 228,456
546 MTF - MICH TRANSPORTATION FUNDS	\$ 7,561,258	\$ 7,561,258	\$ -	\$ 7,561,258
547 STATE BRIDGE FUNDS	\$ -	\$ -	\$ -	\$ -
548 STATE AID "E" FUNDS (FOREST ROADS)	\$ 48,297	\$ 48,297	\$ -	\$ 48,297
551 STATE AID "D" FUNDS	\$ 336,914	\$ 336,914	\$ -	\$ 336,914
552 STATE AID TED "F" FUNDS - URBAN AREA	\$ -	\$ -	\$ -	\$ -
580 LOCAL CONTRIBUTIONS	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
580 SALE OF FEDERAL AID	\$ -	\$ -	\$ -	\$ -
580 OTHER CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
600 CHARGES FOR SERVICES - OTHER	\$ -	\$ -	\$ -	\$ -
600 CHARGES FOR SERVICES - USFS/DNR	\$ -	\$ -	\$ -	\$ -
627 STATE TRUNKLINE MAINTENANCE	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
628 STATE TRUNKLINE NON-MAINTENANCE	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
664 REVENUE FROM RENTS	\$ -	\$ -	\$ -	\$ -
664 INTEREST REVENUES	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
671 GAIN/LOSS ON EQUIP DISPOSAL	\$ 96,200	\$ 96,200	\$ -	\$ 96,200
671 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -
671 OTHER REVENUES	\$ -	\$ -	\$ -	\$ -
695 OTHER FINANCIAL SOURCES	\$ 16,675,000	\$ 16,675,000	\$ -	\$ 16,675,000
<i>Total Revenues to Date</i>	\$ 28,277,421	\$ 28,277,421	\$ -	\$ 28,277,421

Expenditures		Adopted Budget	YTD	Remaining	YE Estimated
	A458 PRIMARY HEAVY MAINTENANCE	\$ 1,740,000	\$ 1,740,000	\$ -	\$ 1,740,000
	Fringe Benefits	\$ 1,773	\$ 1,773	\$ -	\$ 1,773
	Distributive	\$ 175,387	\$ 175,387	\$ -	\$ 175,387
	A466 PRIMARY ROUTINE MAINTENANCE	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
	Fringe Benefits	\$ 186,422	\$ 186,422	\$ -	\$ 186,422
	Distributive	\$ 86,380	\$ 86,380	\$ -	\$ 86,380
	A488 LOCAL HEAVY MAINTENANCE	\$ 1,475,106	\$ 1,475,106	\$ -	\$ 1,475,106
	Fringe Benefits	\$ 237,234	\$ 237,234	\$ -	\$ 237,234
	Distributive	\$ 188,081	\$ 188,081	\$ -	\$ 188,081
	A496 LOCAL ROUTINE MAINTENANCE	\$ 2,350,000	\$ 2,350,000	\$ -	\$ 2,350,000
	Fringe Benefits	\$ 803,146	\$ 803,146	\$ -	\$ 803,146
	Distributive	\$ 346,337	\$ 346,337	\$ -	\$ 346,337
	A510 DIRECT EQUIPMENT EXPENSE	\$ 910,000	\$ 910,000	\$ -	\$ 910,000
	Depreciation	\$ 715,000	\$ 715,000	\$ -	\$ 715,000
	Fringe Benefits	\$ 278,975	\$ 278,975	\$ -	\$ 278,975
	Less: Equipment Rental Credits	\$ (2,640,000)	\$ (2,640,000)	\$ -	\$ (2,640,000)
TL	A511 INDIRECT EQUIPMENT EXPENSE	\$ 655,000	\$ 655,000	\$ -	\$ 655,000
	Fringe Benefits	\$ 232,856	\$ 232,856	\$ -	\$ 232,856
FUEL	A512 EQUIPMENT OPERATING EXPENSE	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
TL	A513 DISTRIBUTIVE - FRINGE BENEFITS	\$ 2,635,822	\$ 2,635,822	\$ -	\$ 2,635,822
	Less: Fringe Benefit Spread	\$ (2,635,822)	\$ (2,635,822)	\$ -	\$ (2,635,822)
ROADS	A514 DISTRIBUTIVE - ROADS	\$ 438,852	\$ 438,852	\$ -	\$ 438,852
	Fringe Benefits	\$ 370,961	\$ 370,961	\$ -	\$ 370,961
	Less: Distributive Spread	\$ (809,813)	\$ (809,813)	\$ -	\$ (809,813)
ADMIN	A515 ADMINISTRATIVE EXPENSE	\$ 485,000	\$ 485,000	\$ -	\$ 485,000
	Fringe Benefits	\$ 251,657	\$ 251,657	\$ -	\$ 251,657
	629 OVERHEAD - TRUNKLINE	\$ (85,000)	\$ (85,000)	\$ -	\$ (85,000)
	630 OVERHEAD - OTHER	\$ (4,250)	\$ (4,250)	\$ -	\$ (4,250)
TL	A517 STATE TRUNKLINE MAINTENANCE	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	A518 STATE TRUNKLINE NON-MAINTENANCE	\$ -	\$ -	\$ -	\$ -
SO	A519 SERVICES FOR OTHER	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	A519 SERVICES FOR OTHERS - USFS/DNR	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	A971 LAND	\$ -	\$ -	\$ -	\$ -
	A974 LAND IMPROVEMENTS	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	A975 BUILDINGS	\$ 17,055,000	\$ 17,055,000	\$ -	\$ 17,055,000
	A976 ROAD EQUIPMENT	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000
	A977 SHOP EQUIPMENT	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
	A978 ENGINEERING EQUIPMENT	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
	A979 YARD/STORAGE EQUIPMENT	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
	A980 OFFICE EQUIPMENT & FURNITURE	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
	Fringe Benefits	\$ 24,921	\$ 24,921	\$ -	\$ 24,921
	Less: Depreciation Credits	\$ (737,638)	\$ (737,638)	\$ -	\$ (737,638)
	A991 LONG TERM DEBT - PRINCIPAL	\$ 198,067	\$ 198,067	\$ -	\$ 198,067
	A995 LONG TERM DEBT - INTEREST	\$ 39,867	\$ 39,867	\$ -	\$ 39,867
Total Expenditures to Date		\$ 28,934,321	\$ 28,934,321	\$ -	\$ 28,934,321
YTD Revenues minus Expenditures		\$ (656,901)			\$ (656,901)



MASON COUNTY ROAD COMMISSION  
2025 YTD Budget Report  
January 1, 2025

CAPITAL OUTLAY		Adopted Budget	YTD	Remaining	YE Expected	
LND		\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	
LND IMPR	<b>LAND IMPROVEMENTS @ CUSTER PROPERTY</b>		\$ -	\$ -	\$ -	
	Berm Site Work	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
	Salt Shed Site Prep	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
			\$ -	\$ -	\$ -	
BLDNCS	<b>NEW FACILITY</b>	\$ 14,550,000.00	\$ -	\$ 14,550,000.00	\$ -	
	Pallet Racking for Cold Storage	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
	Salt Shed Construction	\$ 2,500,000.00	\$ -	\$ 2,500,000.00	\$ -	
			\$ -	\$ -	\$ -	
ROAD EQUIPMENT	<b>Department Budget</b>	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	
	#614 #614 - Finish Truck Build	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	
	#615 Blade Truck	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -	
	#616 Blade Truck	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -	
	#617 Blade Truck	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -	
	#618 Blade Truck (Chassis only)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	
	#619 Blade Truck (Chassis only)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	
	#620 Blade Truck (Chassis only)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	
	Patch Trailer	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	
	Brine Tank	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	
	Staff Vehicle (1/2 Ton Truck)	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	
	Manager Pickup (3/4 Ton Diesel)	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	
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SHOP	<b>Department Budget</b>	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
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ENG	<b>Department Budget</b>	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	
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YRD	<b>Department Budget</b>	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	
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OFFICE	<b>Department Budget</b>	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
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<i>Total Capital Outlay</i>		\$ 19,020,000.00	\$ -	\$ 19,020,000.00	\$ -	





MASON COUNTY ROAD COMMISSION  
**2025 YTD Budget Report**  
 January 1, 2025

PRIMARY PROJECTS	Adopted Budget	YTD	Remaining
Chip Seal Project	\$ 720,000.00	\$ -	\$ 720,000.00
Townline Rd	\$ 1,020,000.00	\$ -	\$ 1,020,000.00
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<i>Total Primary Projects</i>	\$ 1,740,000.00	\$ -	\$ 1,740,000.00