

2022 Acting Board of
Clinton County Road Commission:

Gail Watkins, Chair
Michael Frederick, Vice Chair
Kevin Holt, Member



2022



CLINTON COUNTY ROAD COMMISSION
109TH

ANNUAL REPORT

How it started



Doug Steffen, Managing Director
Karla Gurski, Director of Finance/Clerk
Marc Trotter, Director of Engineering
Scott Irrer, Director of Operations

How it started



April 9

How it's going



November 4

2022 was an exceptional year for Clinton County. We had a very busy construction season resulting in improvements to nearly 150 miles of our county road system. This included paving, chip sealing, and gravel road upgrades along with many other maintenance related fixes. This tremendous effort resulted in the increase to our PASER (pavement surface evaluation rating) ratings and allowed us to be ranked in the top 10 out of 83 counties for the condition of our roads.

We also broke ground in early April on our new road commission facility project. We are constructing a new administration office, vehicle maintenance, and vehicle parking garage on our current road commission site. This amazing project is being funded through bonds that were sold through our county. We are very excited for its completion. This project will allow us to better serve the Clinton County community for many years to come. We want to thank our County, Townships, and community for their continued support.



CLINTON COUNTY ROAD COMMISSION 2022 ANNUAL REPORT

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2022 HIGHLIGHTS

PROJECTS



INTERSECTION IMPROVEMENT FRANCIS & CLARK ROAD

Located in Watertown Township, CCRC was awarded \$300,000 of MDOT High Risk Rural Road Safety funding to reconstruct the intersection, improving sight distance to reduce serious traffic crashes.

MDOT BRIDGE BUNDLE

- HERBISON OVER THE LOOKING GLASS RIVER
- TALLMAN ROAD OVER THE MAPLE RIVER

CCRC participated in the statewide pilot bridge bundle project. MDOT provided funding to design and construct full superstructure replacements. Two county bridges were successfully rebuilt as part of the pilot program, with minimal CCRC expenses and oversight.

MICROSURFACING

HERBISON ROAD FROM SCHAVEY TO BR-27

CCRC contracted with Pavement Maintenance Inc. to apply a micro-surface treatment on 2.3 miles of urban primary roadway. Micro-surfacing consists of a thin layer of fast drying asphalt emulsion, cement, and fine aggregate applied as a preventative maintenance treatment to protect & extend the life cycle of existing asphalt pavement.



HERBISON MICROSURFACING

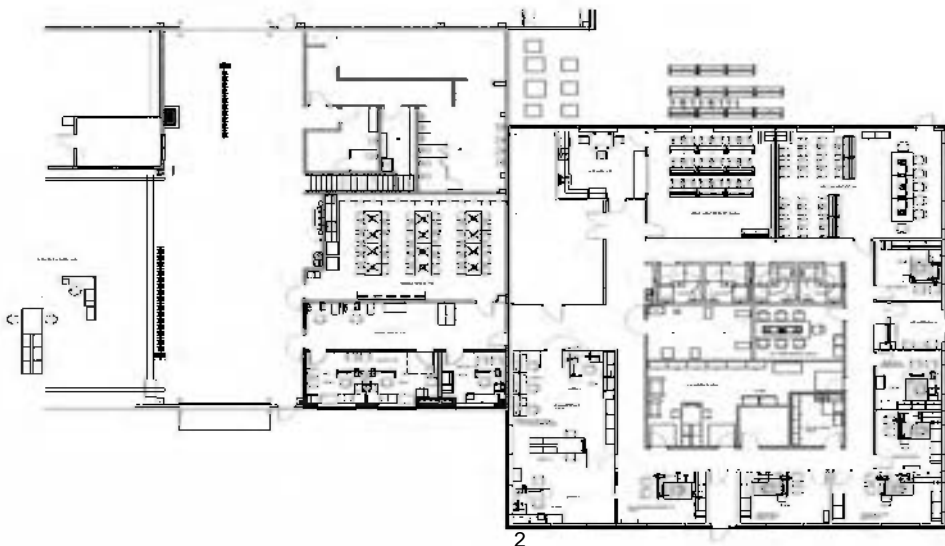
Micro-surfacing was chosen as an alternative to conventional chip seal treatments as a more efficient process in urban high traffic areas.

FINANCIALS:

- Aside from the bond proceeds & expenditures for the new facility project, the fund balance increased by \$283,771 in 2022. The ending fund balance of \$7,592,806 (\$17,046,578 overall) represents 33% of annual expenses.
- The Michigan Transportation Fund (MTF) estimated the total 2022 payments to CCRC to be \$12,438,302. The actual distribution received was \$12,578,241 which is 1.125% more than projected and 5% more than budgeted.
- In 2022 an average of \$22,898 per mile of MTF was received for primary roads, while an average of \$31,466 per mile was spent on primary road construction, preservation, & maintenance. An average of \$2,932 per mile of MTF was received for local roads, while an average of \$5,729 per mile was spent on local road construction, preservation, & maintenance.
- The road commission continues its commitment to address its unfunded pension liability. An additional \$1,200,000 was paid towards the MERS unfunded liability.
- With the Other Post-Employment Benefits (OPEB) trust being funded at 138%, the board continues paying for the expenses from the trust, relieving that expense from the general fund.

NEW FACILITY:

- The construction of the new road commission facility commenced in April of 2022. With a total of \$19,209,813.90 received from the bond proceeds and premium, the total current contract sum is \$18,715,187 of that \$9,797,463 was expended on the construction, leaving \$9,412,350 to be expended in 2023.
- The projected move in date to the new facility is August of 2023 with a final completion date of October 2023. The new 90,000 square foot structure will be adequate for storing and maintaining our fleet of equipment for many years to come.
- The road commission will begin paying on the bond debt to the county in 2023.



ROAD MAINTENANCE & PROJECTS:

- The county road system preservation/structural improvement activities on primary roads totaled \$7,463,760, an increase of \$2,762,637 from 2021, primarily due to the bridge bundling projects that the Michigan Department of Transportation (MDOT) facilitated with the reconstruction of the concrete decking on the Tallman Road Bridge and the Herbison Road Bridge.
- The county road system preservation/structural improvement activities on local roads totaled \$1,232,840, a decrease of \$835,064 from 2021.
- The county road system preservation/structural maintenance activities on primary roads totaled \$4,043,758, a decrease of \$520,490 from 2021.
- The county road system preservation/structural maintenance activities on local roads totaled \$6,995,040, an increase of \$1,298,803 from 2021.
- The resurfacing of Colony Road from Clintonia Road to Grange Road in Lebanon Township displayed a great partnership with the Michigan Soybean Committee, Soy Transportation Coalition, and Roadway Bio-Seal. Two miles of primary roadway surface included full depth HMA paving on crush & shape base along with 1 mile of soy-based asphalt rejuvenator. With funding provided by the Soy Transportation Coalition's grant program, this promoted the use of soy-based asphalt sealants to improve the soybean supply chain, while protecting the asphalt.
- CCRC was awarded \$300,000 of MDOT High Risk Rural Road Safety funding to reconstruct the intersection of Francis and Clark Road, improving sight distance to reduce serious traffic crashes.
- Participation in the statewide pilot bridge bundle project provided funding from MDOT to design and construct full superstructure replacements on the Tallman Road Bridge over the Maple River in Lebanon Township and on the Herbison Road Bridge over the Looking Glass River in Watertown Township. The two bridge reconstructions totaled, \$3,143,715.

Projects in 2022 utilizing STP funds include:

- Wood Road HMA along Wood Road from State to Coleman Road
- Grand River HMA from Wright Road to I-96

Projects in 2022 utilizing Congestion Mitigation funds include:

- The Clark Road Roundabout

Projects in 2022 utilizing Federal Grant High Risk Rural funds include:

- Francis Road and Clark Road Intersection Safety Improvement

INFORMATIONAL

In collaboration with Allison Transmission, Cummins Diesel, and D&K Truck, along with a handful of neighboring road commission employees, Clinton County Road Commission hosted a 'Lunch and Learn' to discuss recent improvements that were made to the Western Star truck line.



COMMUNITY

CCRC participated in the Watertown Township Memorial Day Parade on May 28, 2022. It was a beautiful day to take the time to honor the U.S. military personnel who have served in the United States Armed Forces.





JUNE 2022

TOUCH A TRUCK

Clinton County Emergency Services hosted a Touch a Truck event on June 7, 2022, at St. Peter’s Lutheran School located in Riley Township. CCRC participated in the event by having one of our grader operators, Jason Hengesbach, attend the event where he explained and taught the students about operating a grader.





2022 TOTALS

MATERIALS

All totals in tons unless otherwise noted

Chipseal Stone - 7,975.47
Patch Stone - 318
Ams-Seal - 14,300

29a - 287.00
23amod - 145,805
Crush Concrete - 240.00

Salt (Local) - 1,617.49 (Primary) - 3,059.46

Blacktop Cold Patch (Local) - 0.0 (Primary) - 60.5

Winter Sand (Local) - 10.0 (Primary) - 72.0

Mineral Well Brine & 38% Chloride (Gallons) - 2,744,988

Winter Chloride (Gallons) - 3,920.00



ASPHALT

Asphalt (County) - (Tons) 27,490.86 (Miles) 9.36

Asphalt (Federal Aid) - (Tons) 17,286.76 (Miles) 4.18

Overband - (Pounds) 195,840.00 (Miles) 70.0

Chip Seal/Fog Seal - County & Federal Aid (Miles) 61.87



PAVEMENT MARKING

Total Miles - 325.19

DRAINAGE

Plastic Tile - (36" and above - feet) 190.00 (36" and below - feet) 720.00

CMP - (36" and above - feet) 190 (Below 36" - feet) 481.00

PERMITS

Right of Way & Drive Permits - 350

Move & Utility Permits - 1200



SIGNS

Stop Signs - (Local) 43 (Primary) 12

Stop Aheads - (Local) 2 (Primary) 3



WINTER MAINTENANCE EXPENDITURE DATA



INDEPENDENT AUDITORS' REPORT

April 28, 2023

Members of the Board of County
Road Commissioners
Clinton County Road Commission
St. Johns, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund and the remaining fund information of the **Clinton County Road Commission** (the "Road Commission"), a discretely presented component unit of Clinton County, Michigan, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Road Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the remaining fund information of the Road Commission as of December 31, 2022, and the respective changes in financial position thereof and the budgetary comparison for the General Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Basic Financial Statements section of our report. We are required to be independent of the Road Commission and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Road Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditors' Responsibilities for the Audit of the basic Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Road Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Road Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension and other postemployment benefit plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Road Commission's basic financial statements. The operating fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2023, on our consideration of the Road Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Road Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Road Commission's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Lohman LLC". The signature is written in a cursive, flowing style.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

As management of the Clinton County Road Commission (the "Road Commission"), we offer the readers of the Road Commission's financial statements this narrative overview and analysis of the financial activities of the Road Commission for the fiscal year ended December 31, 2022. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Road Commission and present a long-term view of the Road Commission's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the Road Commission's operations in more detail than the government-wide financial statements.

Financial Highlights

Net position may, over time, enable governmental agencies to determine their overall fiscal position. The Road Commission's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$85,755,475 at the end of the 2022 fiscal year. Net position, however, must be understood to include all assets of the governmental entity, and may include significant capital improvements that are not exchangeable. For the Road Commission, all public infrastructure in the right-of-way is included in this category, and includes pavement, gravel, bridges, pipes, guardrail, signs, etc.

Overview of the Financial Statements

This discussion and analysis is intended to provide a basis of understanding the Road Commission's basic financial statements. These statements comprise three components: (1) government-wide financial statements (2) fund financial statements, and (3) notes to the financial statements. Supplementary information is also provided for additional informational purposes.

Government-wide Statements

The *statement of net position* presents information on all the Road Commission's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as an indicator of the Road Commission's overall fiscal position.

The *statement of activities* presents information showing how the Road Commission's net position changed during the most recent fiscal period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in past or future fiscal periods (for instance, depreciation expense associated with capital assets).

The government-wide financial presentation includes only the Road Commission itself (known as the Primary government). The Road Commission's other postemployment benefit plan is considered a separate fiduciary component unit for which the Road Commission is financially accountable. The Road Commission is a discretely presented component unit of Clinton County, Michigan.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Road Commission, like other units of state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The activity of the Road Commission is accounted for in a governmental fund (General Operating Fund).

Governmental Funds

Governmental funds are used to account for essentially the same function reported in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal period. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Road Commission's near-term financing decisions. Both the General Operating Fund balance sheet and the General Operating Fund statement of revenues, expenditures and change in fund balance provide a reconciliation to facilitate this comparison between the General Operating Fund and the government-wide statements.

The Road Commission maintains one governmental fund (General Operating Fund). Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and change in fund balance. The General Operating Fund is a major fund for financial reporting purposes.

The Road Commission adopts an annual appropriated budget for the General Operating Fund. A budgetary comparison statement has been provided herein to demonstrate compliance with the budget.

The Road Commission does not maintain proprietary funds.

Fiduciary Component Unit

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Road Commission's own programs. The Other Postemployment Benefits Trust Fiduciary Component Unit is used for the accumulation of restricted funds for the payment of retiree healthcare benefits.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Road Commission's financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This consists of this management's discussion and analysis as well as information related to the Road Commission's defined benefit pension and other postemployment benefit plans.

Condensed Statements of Net Position

	2022	2021
Assets		
Current and other assets	\$ 20,793,891	\$ 11,009,825
Capital assets, net	<u>87,563,492</u>	<u>74,396,403</u>
Total assets	<u>108,357,383</u>	<u>85,406,228</u>
Deferred outflows of resources	<u>3,888,444</u>	<u>3,055,687</u>
Liabilities		
Current and other liabilities	4,695,169	5,254,462
Long-term debt outstanding	<u>19,746,307</u>	<u>532,040</u>
Total liabilities	<u>24,441,476</u>	<u>5,786,502</u>
Deferred inflows of resources	<u>2,048,876</u>	<u>2,320,946</u>
Net position		
Net investment in capital assets	78,932,370	74,396,403
Restricted	17,230,982	8,463,860
Unrestricted (deficit)	<u>(10,407,877)</u>	<u>(2,505,796)</u>
Total net position	<u>\$ 85,755,475</u>	<u>\$ 80,354,467</u>

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

Condensed Statements of Activities

	2022	2021
Revenues		
Program revenues:		
Charges for services	\$ 2,308,314	\$ 2,728,203
Operating grants and contributions	15,964,623	15,713,611
Capital grants and contributions	5,025,578	4,185,992
Total revenues	<u>23,298,515</u>	<u>22,627,806</u>
Expenses		
Public works	17,086,825	16,032,856
Interest expense	810,682	-
Total expenses	<u>17,897,507</u>	<u>16,032,856</u>
Change in net position	5,401,008	6,594,950
Net position, beginning of year	<u>80,354,467</u>	<u>73,759,517</u>
Net position, end of year	<u>\$ 85,755,475</u>	<u>\$ 80,354,467</u>

Net position increased during the year by \$5,401,008 primarily due to ongoing revenues exceeding ongoing expenses on road projects and additional funding from the State of Michigan. Current and other assets increased by \$9,784,066 primarily due to unspent bond proceeds. Long-term debt outstanding increased by \$19,214,267 due to the issuance of bonds and the related bond premium for \$19,209,814.

Charges for services decreased by \$419,889 from the prior year primarily due to less development in subdivisions and less work for others. Capital grants and contributions increase by \$839,586 from the prior year primarily due to an increase in the Michigan Transportation Fund (MTF) and more work done on local township roads.

Total expenses increased by \$1,864,651 from the prior year. The main reason for this increase was due to inflation with an increase in fuel costs, and overall expenses on projects being higher. As well as debt service costs incurred related to the bond for the new facility.

Financial Analysis of the Road Commission's General Operating Fund

For the year ended December 31, 2022, the fund balance of the General Fund increased by \$9,737,541, as compared to an increase of \$1,506,019 for the prior year. Total revenues and the other financing sources came to \$42,508,991, an increase of \$19,794,887 as compared to the prior year. Total expenditures amounted to \$32,771,450, an increase of \$11,563,365 over the prior year.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

While revenues remained relatively flat (increased approximately 3%), other financing sources increased significantly, a result of the issuance of bonds and the related bond premium for \$19,209,814. The significant increase in fund expenditures was the result of the following:

- Expenditures related to primary road preservation and maintenance increased by \$2,762,637, due to mainly due to the bridge bundling projects Michigan Department of Transportation (MDOT) facilitated with the reconstruction of the concrete decking on the Tallman Road Bridge and the Herbison Road Bridge.
- Local road expenditures related road preservation and maintenance increased by \$322,206, due to townships spending more on maintenance of local roads.
- Equipment expenditures (net) increased by \$259,941, mostly due to an increase in depreciation.
- Expenditures for non-road projects decreased by \$1,274,054 mostly due to less work for others on pathways and sidewalks.
- Expenditures for capital outlay (net) increased by \$8,604,420 because of construction costs for the new Road Commission facility.

General Operating Fund Budgetary Highlights

The original budget was established using historical facts, information on current funding sources, project information from the townships and forecast. Amendments were made during the year as more information on funding sources and related projects became known.

During the year, there was an increase in estimated revenues between the original and final amended budget of \$4,211,691 during 2022. This increase in estimated revenues was the result of the following significant amendments:

- The budgeted intergovernmental state sources revenue decreased by \$142,154 primarily for a budget adjustment to projected MTF.
- The budgeted charges for services revenue increased by \$817,595 primarily for an increase of work on the trunkline, as well as an increase for transportation work authorizations (TWA) work from MDOT.
- The budgeted revenue for contributions from private sources increased by \$3,001,062 primarily the MDOT bridge bundling projects completed on the Tallman Road Bridge and the Herbison Road Bridge.

During the year, there was an increase in estimated other financing sources between the original and final amended budget of \$1,026,792. This increase was the result of an increase of \$1,029,814 in the budgeted premium from issuance of bonds.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

During the year, there was a decrease in estimated expenditures of \$1,903,963 during 2022. This decrease in estimated expenditures was the result of the following significant amendments:

- The budgeted expenditures for primary roads increased by \$6.5 million during 2022. The main reason for this increase was bridge reconstruction projects (bridge bundling facilitated by MDOT), as well as asphalt resurfacing and heavy preventative maintenance of primary roads.
- The budgeted expenditures for local roads increased by \$3.0 million during 2022. The main reason for this was an increase in project spending by our sixteen (16) township's on their local road projects.
- The budgeted expenditures for State trunkline increased by \$399,000 during 2022. The main reason for this amendment was an increase in winter maintenance and a TWA project MDOT approved for work on Business 27 at the intersections located at Townsend Road, and at Sturgis Street.
- The budgeted net expenditures for equipment (net) increased by \$286,864 during 2022. The main reason for this amendment was an increase in overall equipment expenses, largely fuel costs.
- The budgeted expenditures for non-road projects increased by \$602,769 during 2022. The main reason for this amendment was for the purchase of federal aid from Arenac County Road Commission, as well as approved inter-agency work with the City of St. Johns and the City of East Lansing.
- The budgeted net expenditures for capital outlay, net decreased by \$8.6 million during 2022. The main reason for this amendment was construction costs on the new facility not yet expended.

The amendment to the distributive expenditures reduced those estimated costs to \$0 as these costs are eventually allocated out to the various projects which benefited from them. Thus some of the increases in the budgets for other categories is the allocation of these indirect costs.

Actual revenues came in higher than the final amended budget by \$1.1 million (5.04%). This was largely caused by a budget variance of \$845,483 for intergovernmental revenues (federal, state and local sources) due to the final MTF funds received being higher than anticipated, as well as the local townships spending more funds on the local roads, and a variance in charges for services of \$234,773 that was the result of an increase of approved work on the trunkline and more than anticipated work for other agencies.

Actual expenditures were less than the final amended appropriation by \$387,919 (1.17%).

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

Capital Assets

As of December 31, 2022 the Road Commission had invested \$87,563,492 in capital assets, net of accumulated depreciation, as follows:

	Capital Assets (Net of Depreciation)	
	2022	2021
Land	\$ 220,750	\$ 220,750
Rights of way	2,262,393	2,262,393
Infrastructure - nondepreciable	7,453,917	7,322,864
Construction in progress	10,279,478	482,004
Buildings and improvements	291,235	350,724
Equipment	2,085,722	2,655,579
Leased equipment*	64,808	-
Infrastructure - depreciable	<u>64,905,189</u>	<u>61,102,089</u>
Governmental activities capital assets, net	<u>\$ 87,563,492</u>	<u>\$ 74,396,403</u>

* The Road Commission implemented the provisions of GASB Statement No. 87, *Leases*, in the current year. In accordance with this Statement, leased assets have been added to the beginning balances shown in the footnotes, however prior year amounts were not adjusted above.

Construction of a new Road Commission main facility accounted for \$9.8 million in current year additions to construction in progress. Other additions to capital assets consisted of \$8.7 million in infrastructure improvements, two new trucks and various other equipment were purchased.

Additional information on the Road Commission's capital assets can be found in notes to the financial statements.

Long-term Debt

The net increase in the Road Commission's total installment debt is the result of \$18,000,000 in bonds issued. The bonds were issued at a premium with the related bond premium at issuance of \$1,209,814.

As of December 31, 2022, the Road Commission had accrued compensated absences of \$536,493 in long-term debt as compared to \$532,040 at December 31, 2021.

Additional information on the Road Commission's long term debt can be found in notes to the financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Management's Discussion and Analysis

Economic Factors and Road Fund Budgetary Highlights

The Board of County Road Commissioners considers many factors when finalizing the fiscal year budget. The Road Commission's main source of revenue is the Michigan Transportation Fund (MTF) which is directly linked to gas and public transportation spending, as well as economic activity and accounts for approximately 50% of its revenues from the fuel tax and license plate fees collected. Despite the increase of remote work since the coronavirus pandemic and an increase in the use of electric or hybrid vehicles, the MTF has increased slightly, roughly three percent from 2021 to 2022. However, with the rise of electric vehicles and no legislation passed yet on how to replace the lost revenue from EV and hybrid fuel and sales tax, the effects of the loss are expected to become more significant in the coming years if a resolution to recoup these funds isn't implemented. Generally, the Road Commission's expenses continue to increase at a faster rate due to inflation and supply chain distributions. However, the Road Commission anticipates both revenue and expenses will increase with more federal aid dollars being available and additional funding put to roads, as well as just over \$200,000 being awarded to the Road Commission from the Highway Infrastructure Programs – Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HIP-CRRSAA) funds to address coronavirus disease impacts to Highway Infrastructure Programs. As well, many of our sixteen townships in the county who received American Rescue Plan Act (ARPA) dollars plan to invest those funds into their local roads.

Several factors were considered while preparing the 2023 budget. The 2023 budget includes the continued construction of the new road commission facility. The projected completion date is August 2023. The total projected costs with change orders are estimated at \$18,787,693, which will be paid for by the bond proceeds, premium, and interest earned. With that, the Road Commission will begin paying on the \$18 million dollar capital improvement bond to the County in 2023. The Road Commission has also begun paying for the Other Post Employment Benefits (OPEB) from the OPEB Trust, therefore eliminating that expense from the general fund. The 2023 budget maintains the Road Commission's additional payment of \$1,200,000 towards the Municipal Employees Retirement System pension liability which is currently funded at 89%. Overall, the Road Commission continues to strive to seek a balance between road/bridge projects, equipment, and facilities. With continued needs and road improvements, the Board attempts to budget wisely and equitably and in the best interest of the motoring public and the citizens of Clinton County.

Requests for Information

This financial report is designed to provide a general overview of Road Commission's finances for all those with an interest in the component unit's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Clinton County Road Commission's administrative offices, 3536 S. US Highway 27, St. Johns, MI 48879.



CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)

Statement of Net Position
December 31, 2022

Assets

Cash and investments	\$ 4,004,456
Restricted cash and investments	11,373,276
Receivables	3,101,570
Inventories	951,350
Prepaid items	2,000
Capital assets not being depreciated	20,216,538
Capital assets being depreciated, net	67,346,954
Net other postemployment benefits (OPEB) asset	<u>1,361,239</u>

Total assets 108,357,383

Deferred outflows of resources

Deferred pension amounts	3,283,485
Deferred OPEB amounts	<u>604,959</u>

Total deferred outflows of resources 3,888,444

Liabilities

Accounts payable and accrued liabilities	2,055,730
Deposits	103,036
Advances from other governmental units	343,381
Lease payable:	
Due within one year	64,943
Long-term debt:	
Due within one year	976,597
Due in more than one year	18,769,710
Net pension liability (due in more than one year)	<u>2,128,079</u>

Total liabilities 24,441,476

Deferred inflows of resources

Deferred pension amounts	1,985,371
Deferred OPEB amounts	<u>63,505</u>

Total deferred inflows of resources 2,048,876

Net position

Net investment in capital assets	78,932,370
Restricted for:	
Facility construction	11,373,276
Primary roads	3,900,545
Local roads	54,468
OPEB	1,902,693
Unrestricted (deficit)	<u>(10,407,877)</u>

Total net position \$ 85,755,475

The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)



Statement of Activities

For the Year Ended December 31, 2022

Functions / Programs	Expenses	Program Revenues			Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Public works	\$ 17,086,825	\$ 2,308,314	\$ 15,964,623	\$ 5,025,578	\$ 6,211,690
Interest on debt	810,682	-	-	-	(810,682)
Total governmental activities	<u>\$ 17,897,507</u>	<u>\$ 2,308,314</u>	<u>\$ 15,964,623</u>	<u>\$ 5,025,578</u>	5,401,008
Change in net position					5,401,008
Net position, beginning of year					<u>80,354,467</u>
Net position, end of year					<u>\$ 85,755,475</u>

The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)



Balance Sheet

General Operating Fund

December 31, 2022

Assets

Cash and investments	\$ 4,004,456
Restricted cash and investments	11,373,276
Receivables:	
Accounts	83,569
Due from other governmental units:	
Federal/State	2,551,623
Local	466,378
Inventory	951,350
Prepays	2,000

Total assets

\$ 19,432,652

Liabilities

Accounts payable	\$ 1,813,325
Due to State	45,059
Accrued liabilities	81,271
Deposits	103,036
Advances from other governmental units	343,381

Total liabilities

2,386,072

Fund balance

Nonspendable:	
Inventory	951,350
Prepays	2,000
Restricted for:	
Facility construction	11,373,276
Primary roads	3,457,403
Unassigned	1,262,551

Total fund balance

17,046,580

Total liabilities and fund balance

\$ 19,432,652

The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Reconciliation

Fund Balance of the General Operating Fund
to Net Position of Governmental Activities
December 31, 2022

Fund balance - General Operating Fund	\$ 17,046,580
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Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements.

Capital assets not being depreciated	20,216,538
Capital assets being depreciated, net	67,346,954

Long-term liabilities are not due and payable in the current period and are not reported in the funds.

Long-term debt	(19,209,814)
Leases payable	(64,943)
Accrued interest on long-term debt	(116,075)
Compensated absences payable	(536,493)

Certain pension and OPEB-related amounts, such as the net pension and net OPEB liabilities (assets) and related deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.

Net pension liability	(2,128,079)
Deferred outflows related to the net pension liability	3,283,485
Deferred inflows related to the net pension liability	(1,985,371)
Net other postemployment benefits asset	1,361,239
Deferred outflows related to the net OPEB liability	604,959
Deferred inflows related to the net OPEB liability	(63,505)

Net position of governmental activities	<u>\$ 85,755,475</u>
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The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Statement of Revenues, Expenditures and Change in Fund Balance

General Operating Fund

For the Year Ended December 31, 2022

Revenues

Intergovernmental:	
Federal sources	\$ 1,499,481
State sources	12,818,804
Local sources	3,350,669
Charges for services	2,206,493
Licenses and permits	80,505
Interest and rentals	309,185
Other	3,012,062

Total revenues	23,277,199
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Expenditures

Current:	
Primary road	11,485,333
Local road	8,227,879
State trunkline	1,398,618
Administrative, net	787,829
Equipment, net	(5,044)
Drains at-large	56,695
Non-road projects	1,002,342
Capital outlay, net	9,061,198
Debt service:	
Lease principal	61,993
Interest charges	694,607

Total expenditures	32,771,450
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Revenues under expenditures	(9,494,251)
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Other financing sources

Proceeds from issuance of bonds	18,000,000
Premium on issuance of bonds	1,209,814
Proceeds from sales of capital assets	21,978

Total other financing sources	19,231,792
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Net change in fund balance	9,737,541
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Fund balance, beginning of year	7,309,039
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Fund balance, end of year	\$ 17,046,580
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The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION

(a Component Unit of Clinton County, Michigan)

Reconciliation

Net Change in Fund Balance of the General Operating Fund to
Change in Net Position of Governmental Activities
For the Year Ended December 31, 2022

Net change in fund balance - General Operating Fund	\$ 9,737,541
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Infrastructure purchased or constructed	8,674,417
Capital assets purchased	10,354,494
Depreciation expense	(5,988,096)
Gain on sale of capital assets	21,316
Proceeds from sale of capital assets	(21,978)

Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on lease liabilities	61,993
Issuance of long-term debt	(19,209,814)
Change in accrued interest payable	(116,075)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Change in compensated absences	(4,453)
Change in net pension liability and related deferred amounts	1,934,143
Change in net OPEB asset and related deferred amounts	(42,480)

Change in net position of governmental activities	<u>\$ 5,401,008</u>
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The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)

Statement of Revenues, Expenditures and Change in Fund Balance

Budget and Actual - General Operating Fund

For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental:				
Federal sources:				
Surface Transportation Program	\$ 1,436,000	\$ 1,670,651	\$ 1,670,651	\$ -
Critical bridge	-	4,258	4,258	-
Other	270,000	(175,429)	(175,428)	1
	<u>1,706,000</u>	<u>1,499,480</u>	<u>1,499,481</u>	<u>1</u>
State sources				
Motor vehicle highway funds:				
Engineering	10,000	10,000	10,000	-
Urban road	1,242,000	1,102,000	1,225,443	123,443
Primary road	7,081,440	7,234,135	7,487,654	253,519
Local road	3,638,560	3,528,560	3,855,144	326,584
Economic development	152,347	107,498	240,563	133,065
	<u>12,124,347</u>	<u>11,982,193</u>	<u>12,818,804</u>	<u>836,611</u>
Local sources:				
Township contributions	2,850,000	3,341,798	3,350,669	8,871
Other contributions	300	-	-	-
	<u>2,850,300</u>	<u>3,341,798</u>	<u>3,350,669</u>	<u>8,871</u>
Total intergovernmental	<u>16,680,647</u>	<u>16,823,471</u>	<u>17,668,954</u>	<u>845,483</u>
Charges for services:				
State trunkline:				
Maintenance	900,000	1,015,093	1,192,696	177,603
Non-maintenance	100,000	333,486	333,486	-
Salvage sales	8,000	20,772	21,199	427
Other	146,125	602,369	659,112	56,743
Total charges for services	<u>1,154,125</u>	<u>1,971,720</u>	<u>2,206,493</u>	<u>234,773</u>
Permits	<u>87,000</u>	<u>78,060</u>	<u>80,505</u>	<u>2,445</u>
Interest and rentals:				
Interest	5,000	260,000	289,728	29,728
Rentals	10,507	14,657	19,457	4,800
Total interest and rentals	<u>15,507</u>	<u>274,657</u>	<u>309,185</u>	<u>34,528</u>
Other:				
Contributions from private sources	11,000	3,012,062	3,012,062	-
Total revenues	<u>17,948,279</u>	<u>22,159,970</u>	<u>23,277,199</u>	<u>1,117,229</u>
Other financing sources				
Proceeds from issuance of bonds	18,000,000	17,820,000	18,000,000	180,000
Premium on issuance of bonds	-	1,209,814	1,209,814	-
Proceeds from sales of capital assets	25,000	21,978	21,978	-
Total revenues and other financing sources	<u>35,973,279</u>	<u>41,211,762</u>	<u>42,508,991</u>	<u>1,297,229</u>

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CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)

Statement of Revenues, Expenditures and Change in Fund Balance

Budget and Actual - General Operating Fund

For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures				
Current:				
Primary road:				
Construction	\$ -	\$ (19,500)	\$ (22,183)	\$ (2,683)
Preservation - structural improvements	1,895,000	7,464,562	7,463,761	(801)
Routine and preventative maintenance	3,136,000	4,044,897	4,043,755	(1,142)
Total primary road	5,031,000	11,489,959	11,485,333	(4,626)
Local road:				
Preservation - structural improvements	1,000,000	1,233,000	1,232,841	(159)
Routine and preventative maintenance	4,240,000	6,996,456	6,995,038	(1,418)
Total local roads	5,240,000	8,229,456	8,227,879	(1,577)
State trunkline:				
Maintenance	900,000	1,065,500	1,065,133	(367)
Non-maintenance	100,000	333,500	333,485	(15)
Total state trunkline	1,000,000	1,399,000	1,398,618	(382)
Administrative, net:				
Administration	615,645	943,420	919,820	(23,600)
Less:				
Handling charges	(500)	(500)	(503)	(3)
Overhead - state	(104,000)	(119,626)	(122,010)	(2,384)
Purchase discount	(5,250)	(4,736)	(4,737)	(1)
Other	(7,150)	(4,737)	(4,741)	(4)
Total administrative, net	498,745	813,821	787,829	(25,992)
Equipment, net:				
Direct	1,320,000	1,935,000	1,934,517	(483)
Indirect	636,680	715,595	716,116	521
Operating	350,000	510,000	507,244	(2,756)
Less: equipment rental	(2,400,000)	(2,967,051)	(3,162,921)	(195,870)
Total equipment, net	(93,320)	193,544	(5,044)	(198,588)
Drains at-large:				
Drain assessment	52,675	56,695	56,695	-
Other:				
Non-road projects	400,000	1,002,769	1,002,342	(427)
Capital outlay, net:				
Capital outlay	18,719,000	10,359,793	10,354,485	(5,308)
Less:				
Equipment retirements	(5,000)	(44,000)	(45,455)	(1,455)
Depreciation and depletion	(915,000)	(1,107,175)	(1,247,832)	(140,657)
Total capital outlay, net	17,799,000	9,208,618	9,061,198	(147,420)
Debt service:				
Lease principal	-	62,128	61,993	(135)
Interest charges	1,200,000	703,379	694,607	(8,772)
Total debt service:	1,200,000	765,507	756,600	(8,907)
Distributive expenditures:				
Fringe benefits	3,302,342	-	-	-
Other	632,890	-	-	-
Total distributive expenditures:	3,935,232	-	-	-
Total expenditures	35,063,332	33,159,369	32,771,450	(387,919)
Net change in fund balance	909,947	8,052,393	9,737,541	1,685,148
Fund balance, beginning of year	7,309,039	7,309,039	7,309,039	-
Fund balance, end of year	\$ 8,218,986	\$ 15,361,432	\$ 17,046,580	\$ 1,685,148

concluded

CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)



Statement of Fiduciary Net Position

Other Postemployment Benefits Fiduciary Component Unit
December 31, 2022

Assets

Investments:

MERS total market portfolio	<u>\$ 5,942,711</u>
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Liabilities

Accounts payable	<u>83,320</u>
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Net position restricted for

Other postemployment benefits	<u><u>\$ 5,859,391</u></u>
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The accompanying notes are an integral part of these financial statements.

CLINTON COUNTY ROAD COMMISSION
(a Component Unit of Clinton County, Michigan)

Statement of Changes in Fiduciary Net Position
Other Postemployment Benefits Fiduciary Component Unit
For the Year Ended December 31, 2022

Additions

Investment loss	\$ (729,217)
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Deductions

Benefits payments	351,258
Administrative expense	11,219

Total deductions	<u>362,477</u>
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Change in fiduciary net position	(1,091,694)
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Net position, beginning of year	<u>6,951,085</u>
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Net position, end of year	<u><u>\$ 5,859,391</u></u>
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The accompanying notes are an integral part of these financial statements.

2022 PRIMARY PRESERVATION/STRUCTURAL IMPROVEMENTS

		Project <u>Cost</u>	Township <u>Contribution</u>
<u>BATH TOWNSHIP</u>			
	TOTAL - BATH TOWNSHIP	\$ -	\$ -
<u>BENGAL TOWNSHIP</u>			
<u>459.002.002501</u>	Francis from Centerline to Parks Rd. HMA	\$ 18.70	
	TOTAL - BENGAL TOWNSHIP	\$ 18.70	
<u>BINGHAM TOWNSHIP</u>			
459.003.030151	Krepps/Townsend HMA	\$ 78,031.54	
459.003.030152	DeWitt Road from Townsend to M-21 Resurface	\$ 7,960.13	
459.003.030153	DeWitt Rd. from Centerline to Parks HMA	\$ 280.48	
	TOTAL - BINGHAM TOWNSHIP	\$ 86,272.15	\$ -
<u>DALLAS TOWNSHIP</u>			
	TOTAL - DALLAS TOWNSHIP	\$ -	\$ -
<u>DEWITT TOWNSHIP</u>			
459.005.050152	Wood Road from Coleman to State Rd. Resurface	\$ 634,566.58	
459.005.050252	DeWitt Road from City Limits to Cutler Rd. HMA	\$ 141,794.78	
459.005.055019	Herbison Road from Airport to Schavey Rd. HMA	\$ 6,197.62	
459.005.055029	DeWitt Road Roundabout	\$ 3,692.97	
459.005.055039	DeWitt Road from Clark Rd. to City Limits HMA	\$ 1,073.98	
460.005.050162	Herbison over Looking Glass Bridge Bridge Bundling	\$ 1,434,460.30	
	TOTAL - DEWITT TOWNSHIP	\$ 2,221,786.23	\$ -
<u>DUPLAIN TOWNSHIP</u>			
	TOTAL - DUPLAIN TOWNSHIP	\$ -	\$ -
<u>EAGLE TOWNSHIP</u>			
459.007.070152	Grand River from Wright to I96	\$ 1,595,148.55	

	HMA				
ESSEX TOWNSHIP	TOTAL - EAGLE TOWNSHIP	\$	1,595,148.55	\$	-
	TOTAL - ESSEX TOWNSHIP	\$	-	\$	-
GREENBUSH TOWNSHIP					
459.009.090153	Welling Road from French to Maple Rapids Rd. HMA	\$	9,434.23		
459.009.090253	Hyde Road from Welling to Krepps Rd. HMA	\$	8,844.59		
459.009.095010	Colony Road @ US127 Safety Projects	\$	4,457.19		
	TOTAL - GREENBUSH TOWNSHIP	\$	22,736.01	\$	-
LEBANON TOWNSHIP					
459.010.100152	Colony Road from Grange to Clintonia Crush & Shape	\$	560,068.42		
460.010.100162	Tallman Road over the Looking Glass Bridge Bridge Bundling	\$	1,709,254.46		
	TOTAL - LEBANON TOWNSHIP	\$	2,269,322.88	\$	-
OLIVE TOWNSHIP					
459.011.110152	Chandler Road from Alward to Price HMA	\$	537,261.57		
	TOTAL - OLIVE TOWNSHIP	\$	537,261.57	\$	-
OVID TOWNSHIP					
459.012.120153	Meridian Road from Hibbard to Ovid Village	\$	9,213.12		
	TOTAL - OVID TOWNSHIP	\$	9,213.12	\$	-
RILEY TOWNSHIP					
	TOTAL - RILEY TOWNSHIP	\$	-	\$	-
VICTOR TOWNSHIP					
	TOTAL - VICTOR TOWNSHIP	\$	-	\$	-
WATERTOWN TOWNSHIP					
459.015.150152	Francis and Clark Intersection Safety Improvements	\$	436,787.89	\$	-
459.015.150252	Francis Road from Grand River North of WB I69 HMA	\$	213,202.51	\$	-
460.015.155019	Airport Road from Herbison to Herbison	\$	865.51		

460.015.156019	Airport vs. Looking Glass Bridge	\$	4,719.59		
TOTAL - WATERTOWN TOWNSHIP		\$	655,575.50	\$	-
<u>WESTPHALIA TOWNSHIP</u>					
459.016.160151	Pratt Road from Grange to Wright Road Re Gravel	\$	66,424.98		
TOTAL - WESTPHALIA TOWNSHIP		\$	66,424.98	\$	-
TOTAL ALL PRIMARY CONSTRUCTION/HEAVY MAINTENANCE PROJECTS		\$	7,463,759.69	\$	-

2022 LOCAL CONSTRUCTION/PRESERVATION/STRUCTURAL IMPROVEMENTS

		Project <u>Cost</u>	Township <u>Contribution</u>
<u>BATH TOWNSHIP</u>			
489.001.010192	Bonnie Meadows Subdivision HMA Mill & Fill	\$ 149,859.72	\$ 71,174.68
489.001.010292	The Meadows Subdivision HMA Mill & Fill	\$ 573,867.19	\$ 523,754.84
	TOTAL BATH TOWNSHIP	\$ 723,726.91	\$ 594,929.52
<u>BENGAL TOWNSHIP</u>			
489.002.020192	Wacousta - M21 to Townsend Regravel	\$ 33,704.28	\$ 32,035.91
	TOTAL BENGAL TOWNSHIP	\$ 33,704.28	\$ 32,035.91
<u>BINGHAM TOWNSHIP</u>			
	TOTAL BINGHAM TOWNSHIP	\$ -	\$ -
<u>DALLAS TOWNSHIP</u>			
	TOTAL DALLAS TOWNSHIP	\$ -	\$ -
<u>DEWITT TOWNSHIP</u>			
489.005.050192	Springbrook Hills Subdivision HMA Mill & Fill	\$ 282,173.82	\$ 156,161.12
	TOTAL DEWITT TOWNSHIP	\$ 282,173.82	\$ 156,161.12
<u>DUPLAIN TOWNSHIP</u>			
	TOTAL DUPLAIN TOWNSHIP	\$ -	\$ -
<u>EAGLE TOWNSHIP</u>			
	TOTAL EAGLE TOWNSHIP	\$ -	\$ -
<u>ESSEX TOWNSHIP</u>			
	TOTAL ESSEX TOWNSHIP	\$ -	\$ -
<u>GREENBUSH TOWNSHIP</u>			
489.009.090192	DeWitt Road from Hyde to Maple Rapids Road Ditching/Replace Drive Culverts	\$ 52,507.24	\$ 43,262.80
	TOTAL GREENBUSH TOWNSHIP	\$ 52,507.24	\$ 43,262.80
<u>LEBANON TOWNSHIP</u>			
	TOTAL LEBANON TOWNSHIP	\$ -	\$ -
<u>OLIVE TOWNSHIP</u>			
	TOTAL OLIVE TOWNSHIP	\$ -	\$ -

2022 LOCAL CONSTRUCTION/PRESERVATION/STRUCTURAL IMPROVEMENTS

OVID TOWNSHIP

TOTAL OVID TOWNSHIP	\$	-	\$	-
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RILEY TOWNSHIP

490.013.130191	Chadwick Road Regravel	\$	14,925.42	\$	7,093.53
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TOTAL RILEY TOWNSHIP	\$	14,925.42	\$	7,093.53
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VICTOR TOWNSHIP

TOTAL VICTOR TOWNSHIP	\$	-	\$	-
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WATERTOWN TOWNSHIP

489.015.150192	Hummingbird Lane HMA Mill & Fill	\$	125,802.50	\$	64,781.04
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TOTAL WATERTOWN TOWNSHIP	\$	125,802.50	\$	-
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WESTPHALIA TOWNSHIP

TOTAL WESTPHALIA TOWNSHIP	\$	-	\$	-
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TOTAL ALL LOCAL ROAD CONSTRUCTION PROJECTS	\$	1,232,840.17	\$	833,482.88
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2022 PRIMARY ROAD ROUTINE/PREVENTIVE MAINTENANCE

		Project Cost
<u>BATH TOWNSHIP</u>		
	Routine Maintenance	\$ 163,334.15
	Bridge Maintenance	\$ -
	Winter Maintenance	\$ 73,046.06
	Traffic Signs & Signal Maintenance	\$ 24,535.15
	TOTAL - BATH TOWNSHIP	\$ 260,915.36
<u>BENGAL TOWNSHIP</u>		
	Routine Maintenance	\$ 48,686.49
	Bridge Maintenance	\$ 363.26
	Winter Maintenance	\$ 29,482.17
	Traffic Signs & Signal Maintenance	\$ 26,924.98
467.002.020132	Forest Hill from M21 to Kinley Chipseal	\$ 52,219.58
467.002.020232	Francis Rd from Parks to Centerline Chipseal	\$ 33,469.59
	TOTAL - BENGAL TOWNSHIP	\$ 191,146.07
<u>BINGHAM TOWNSHIP</u>		
	Routine Maintenance	\$ 45,210.97
	Bridge Maintenance	\$ -
	Winter Maintenance	\$ 34,339.69
	Traffic Signs & Signal Maintenance	\$ 20,341.27
	TOTAL - BINGHAM TOWNSHIP	\$ 99,891.93
<u>DALLAS TOWNSHIP</u>		
	Routine Maintenance	\$ 77,419.16
	Bridge Maintenance	\$ 781.41
	Winter Maintenance	\$ 29,816.30
	Traffic Signs & Signal Maintenance	\$ 11,053.91
467.004.040132	Grange from M21 to Kinley Chipseal	\$ 40,331.59
	TOTAL - DALLAS TOWNSHIP	\$ 159,402.37
<u>DEWITT TOWNSHIP</u>		
	Routine Maintenance	\$ 255,305.31
	Bridge Maintenance	\$ 773.90
	Winter Maintenance	\$ 119,982.15
	Traffic Signs & Signal Maintenance	\$ 59,375.60
467.005.050132	Wood Road from Coleman to State Berm	\$ 13,046.05
467.005.050232	DeWitt Rd from Clark to Stoll Chipseal	\$ 27,263.42

467.005.050332	Herbison Rd from BR 127 to Schavey Microsurfacing	\$	166,124.99
TOTAL - DEWITT TOWNSHIP		\$	641,871.42
<u>DUPLAIN TOWNSHIP</u>			
	Routine Maintenance	\$	129,122.71
	Bridge Maintenance	\$	568.58
	Winter Maintenance	\$	54,916.27
	Traffic Signs & Signal Maintenance	\$	33,472.99
TOTAL - DUPLAIN TOWNSHIP		\$	218,080.55
<u>EAGLE TOWNSHIP</u>			
	Routine Maintenance	\$	153,722.94
	Bridge Maintenance	\$	979.22
	Winter Maintenance	\$	69,497.84
	Traffic Signs & Signal Maintenance	\$	20,717.94
467.007.070132	Grand River from Niles to Wright and Jones to Clinton County Line Chipseal	\$	21,736.85
467.007.070232	Grand River from Jones to Niles - Federal Aid Chipseal	\$	126,026.19
TOTAL - EAGLE TOWNSHIP		\$	392,680.98
<u>ESSEX TOWNSHIP</u>			
	Routine Maintenance	\$	111,637.33
	Bridge Maintenance	\$	2,005.83
	Winter Maintenance	\$	38,366.20
	Traffic Signs & Signal Maintenance	\$	19,445.48
467.008.08132	Forest Hill from Maple Rapids to Island Rd Chipseal	\$	26,068.20
467.008.081032	Forest Hill from Kinley to Island Rd Chipseal	\$	119,741.59
TOTAL - ESSEX TOWNSHIP		\$	317,264.63
<u>GREENBUSH TOWNSHIP</u>			
	Routine Maintenance	\$	47,429.82
	Bridge Maintenance	\$	-
	Winter Maintenance	\$	35,177.73
	Traffic Signs & Signal Maintenance	\$	23,994.12
TOTAL - GREENBUSH TOWNSHIP		\$	106,601.67
<u>LEBANON TOWNSHIP</u>			
	Routine Maintenance	\$	117,167.25
	Bridge Maintenance	\$	781.41
	Winter Maintenance	\$	44,994.32
	Traffic Signs & Signal Maintenance	\$	2,600.27
467.10.100132	Grange from Colony to Kinley Chipseal	\$	26,694.91

TOTAL - LEBANON TOWNSHIP		\$ 192,238.16
<u>OLIVE TOWNSHIP</u>		
	Routine Maintenance	\$ 90,645.15
	Bridge Maintenance	\$ 773.90
	Winter Maintenance	\$ 30,002.82
	Traffic Signs & Signal Maintenance	\$ 39,830.34
467.011.11032	Price Rd from Airport to BR-127 Chipseal	\$ 78,170.38
467.011.110332	Alward Rd from Loomis to Chandler Chipseal	\$ 84,273.17
TOTAL - OLIVE TOWNSHIP		\$ 323,695.76
<u>OVID TOWNSHIP</u>		
	Routine Maintenance	\$ 75,723.32
	Bridge Maintenance	\$ 1,389.86
	Winter Maintenance	\$ 36,825.96
	Traffic Signs & Signal Maintenance	\$ 22,942.06
TOTAL - OVID TOWNSHIP		\$ 136,881.20
<u>RILEY TOWNSHIP</u>		
	Routine Maintenance	\$ 94,254.43
	Bridge Maintenance	\$ 568.58
	Winter Maintenance	\$ 27,044.69
	Traffic Signs & Signal Maintenance	\$ 5,561.21
467.013.130132	Pratt Rd from Wacousta to Francis Chipseal	\$ 39,266.69
467.013.130232	Price Rd from Francis to Airport Chipseal	\$ 79,797.77
TOTAL - RILEY TOWNSHIP		\$ 246,493.37
<u>VICTOR TOWNSHIP</u>		
	Routine Maintenance	\$ 79,804.19
	Bridge Maintenance	\$ 773.90
	Winter Maintenance	\$ 29,930.32
	Traffic Signs & Signal Maintenance	\$ 23,118.26
TOTAL - VICTOR TOWNSHIP		\$ 133,626.67
<u>WATERTOWN TOWNSHIP</u>		
	Routine Maintenance	\$ 213,316.75
	Bridge Maintenance	\$ 568.58
	Winter Maintenance	\$ 61,566.55
	Traffic Signs & Signal Maintenance	\$ 27,506.33
467.015.150132	Ingersoll from Grand River to Eaton Hwy Chipseal	\$ 15,987.85
TOTAL - WATERTOWN TOWNSHIP		\$ 318,946.06
<u>WESTPHALIA TOWNSHIP</u>		

	Routine Maintenance	\$	161,046.13
	Bridge Maintenance	\$	568.58
	Winter Maintenance	\$	32,684.28
	Traffic Signs & Signal Maintenance	\$	16,008.47
467.016.160132	Price Rd from Wright to Clintonia - Federal Aid Chipseal	\$	93,715.18
	TOTAL - WESTPHALIA TOWNSHIP	\$	304,022.64
	TOTAL ALL PRIMARY ROAD MAINTENANCE PROJECTS	\$	4,043,758.84

Total Bridge \$ 10,897.01

Total Winter \$ 747,673.35

Total Signs \$ 377,428.38

2022 LOCAL ROAD ROUTINE/PREVENTIVE MAINTENANCE PROJECTS

		Project <u>Cost</u>	Township <u>Contribution</u>
<u>BATH TOWNSHIP</u>			
	Routine Maintenance	\$ 262,383.70	
	Bridge Maintenance	\$ -	
	Winter Maintenance	\$ 83,930.88	
	Traffic Signs & Signal Maintenance	\$ 23,944.65	
497.001.010172	Various Local Roads Chloride - 3 applications	\$ 55,755.23	\$ 52,952.60
497.001.010272	Various Local Roads (64 miles) Brush Spray	\$ 4,345.36	\$ 2,063.46
497.001.010372	Various Local Roads Overband Crackfill	\$ 18,268.65	\$ 17,350.35
497.001.010472	Eunice Road from Coleman to M-78 Regravel	\$ 5,091.57	\$ 4,838.59
497.001.010572	Peacock Road from Clark to N. Township Lir Regravel	\$ 64,093.97	\$ 60,936.57
497.001.010672	Mowing Various Roads	\$ 3,383.91	\$ 3,241.01
	TOTAL - BATH TOWNSHIP	\$ 521,197.92	\$ 141,382.58
<u>BENGAL TOWNSHIP</u>			
	Routine Maintenance	\$ 186,445.44	
	Bridge Maintenance	\$ 684.40	
	Winter Maintenance	\$ 31,275.13	
	Traffic Signs & Signal Maintenance	\$ 10,238.09	
497.002.020372	Various Local Roads Overband	\$ 5,200.25	\$ 4,938.85
497.002.020272	Various Local Roads (56 miles) Brush Spray	\$ 5,212.18	\$ 4,950.18
497.002.020472	Various Local Roads (50 miles) Mowing Gravels	\$ 3,863.45	\$ 3,695.39
497.002.020572	Various Local Roads Spot Gravel	\$ 6,331.94	\$ 6,023.76
497.002.021171	Essex Center Regravel	\$ 12,079.03	\$ 5,733.45
497.002.021271	Bauer Road south of Kinley intersection Replace Culvert	\$ 14,344.83	\$ 6,813.85
497.002.020571	Townsend Rd from Bauer to Wacousta Regravel	\$ 14,357.76	\$ 6,820.05
497.002.020671	Taft Rd. from Forest Hill to Wacousta Regravel	\$ 12,092.63	\$ 5,744.41
497.002.020771	Taft Rd. from Forest Hill to Francis Rd. Regravel	\$ 12,555.53	\$ 5,966.51
497.002.020871	Lowell Rd. from Walker to Kinley Regravel	\$ 11,940.29	\$ 5,671.57
497.002.020971	Grove Rd. from Taft westbound to Parks Rd. Regravel	\$ 12,914.44	\$ 6,137.85
497.002.021071	Grove from Taft Rd. to Centerline Rd.	\$ 12,503.86	\$ 11,506.17

	Regravel				
497.002.020872	Parks Rd. from Wacousta to Francis Chipseal	\$	38,269.73	\$	36,393.74
497.002.020772	Grange Rd from State to County Line Regravel	\$	24,631.37	\$	16,269.22
497.002.020672	Taft Rd from Grove to Airport Regravel	\$	17,305.31	\$	16,450.13
497.002.020172	Various Local Roads Chloride	\$	58,026.52	\$	55,109.71
TOTAL - BENGAL TOWNSHIP		\$	490,272.18	\$	198,224.84

BINGHAM TOWNSHIP

	Routine Maintenance	\$	168,203.75		
	Bridge Maintenance	\$	1,429.99		
	Winter Maintenance	\$	37,754.41		
	Traffic Signs & Signal Maintenance	\$	23,259.83		
497.003.030172	Various Local Roads (39.51 mile) Chloride	\$	36,137.45	\$	34,320.92
497.001.030272	Various Local Roads Brush Spray	\$	5,219.68	\$	2,478.65
497.005.030471	Steel Rd. from DeWitt east to Township Line Regravel	\$	7,588.40	\$	3,604.49
497.003.030671	Avery Rd. from Scott to Williams Rd. Regravel	\$	15,658.13	\$	7,224.64
497.003.030771	Avery Rd. from Williams to Krepps Rd. Regravel	\$	7,924.67	\$	3,777.11
497.003.030871	Steel Rd. from Scott to Williams Rd. Regravel	\$	15,274.39	\$	7,256.69
497.003.030971	Krepps Rd. from Centerline to Taft Rd. Regravel	\$	16,594.24	\$	7,323.82
497.003.031071	Walker Rd. from DeWitt Rd. east to Townsh Regravel	\$	7,741.53	\$	3,678.08
497.003.031371	Airport Rd from Centerline to Taft Regravel	\$	11,868.33	\$	5,638.41
497.003.031072	Steel Rd. 1/2 miles east of Scott Road	\$	14,313.16	\$	6,822.48
497.003.030372	Airport Road from Walker to Kinley Rd.	\$	16,153.75	\$	7,675.44
497.003.030472	Centerline Rd. from BR 127 to Williams Rd Regravel	\$	17,268.67	\$	8,210.67
497.003.030672	Krepps Rd. from Parks to Townsend Rd. Regravel	\$	16,569.80	\$	11,833.42
497.003.030772	Walker Rd. from Airport to DeWitt Rd. Regravel	\$	16,481.44	\$	15,664.59
497.003.030872	Walker Rd. from Krepps to Chandler Regravel	\$	15,804.04	\$	15,837.34
497.003.030972	Centerline Rd. from DeWitt to County Farm Regravel	\$	24,381.62	\$	23,173.01
TOTAL - BINGHAM TOWNSHIP		\$	475,627.28	\$	164,519.76

DALLAS TOWNSHIP

	Routine Maintenance	\$	134,801.29		
	Bridge Maintenance	\$	-		
	Winter Maintenance	\$	20,036.08		
	Traffic Signs & Signal Maintenance	\$	8,994.66		
497.004.040372	Walker Rd from Wright to Bauer Rd Regravel	\$	7,353.75	\$	3,494.58
497.003.040472	Walker Rd. from Tallman to Hinman Rd. Regravel	\$	7,340.91	\$	3,488.49
497.004.040572	Tallman Rd. from Townsend to Parks Rd. Regravel	\$	7,887.15	\$	3,748.66
497.004.040672	Parks Rd. from Wright to Bauer Rd. Regravel	\$	8,809.39	\$	3,766.87
497.004.040772	Jones Rd. from Parks to Taft Rd Regravel	\$	8,101.54	\$	3,850.95
497.004.040872	Dexter Trail from Grange to Jones Rd. Regravel	\$	8,253.66	\$	3,923.95
497.004.041272	Parks Rd. at the intersection of Tallman Chipseal	\$	7,611.44	\$	3,623.39
497.004.041072	Parks Rd. 1200ft west of Wright Rd Replace Culvert	\$	12,479.53	\$	5,951.25
497.004.041172	Taft Rd. from Hinman to Grange Rd. Replace Culvert	\$	9,333.29	\$	4,453.67
497.004.040272	Various Local Roads Regravel	\$	6,455.25	\$	3,070.43
497.004.040972	Centerline Rd. 1000ft west of Grange Rd. Replace Culvert	\$	26,645.89	\$	16,062.06
497.004.040172	Various Roads Chloride	\$	37,384.20	\$	35,504.99
	TOTAL - DALLAS TOWNSHIP	\$	311,488.03	\$	90,939.29

DEWITT TOWNSHIP

	Routine Maintenance	\$	203,645.26		
	Bridge Maintenance	\$	-		
	Winter Maintenance	\$	109,678.68		
	Traffic Signs & Signal Maintenance	\$	13,317.86		
497.005.050172	Various Local Roads (7.17 miles) Chloride	\$	12,739.17	\$	12,098.81
497.005.050272	Various Local Roads (18 miles) Brush Spray	\$	1,736.46	\$	1,649.17
497.005.050372	Various Local Roads Overband	\$	15,687.51	\$	14,898.95
497.005.050472	Webb Rd. from BR 127 to Wood/Kruger Chipseal	\$	26,576.03	\$	24,594.31
497.005.050572	Glen Street, east off Wood Road Chipseal	\$	10,071.44	\$	9,315.55
	TOTAL - DEWITT TOWNSHIP	\$	393,452.41	\$	62,556.79

DUPLAIN TOWNSHIP

Routine Maintenance	\$	184,056.03
Bridge Maintenance	\$	410.64

	Winter Maintenance	\$	25,616.48		
	Traffic Signs & Signal Maintenance	\$	7,023.23		
497.006.060172	Various Local Roads (37.61 miles) Chloride	\$	17,065.42	\$	16,207.59
497.006.060372	Various Local Roads Overband Crackfill	\$	7,933.23	\$	3,767.22
497.006.060472	Various Local Roads Spot Gravel	\$	14,428.45	\$	13,713.29
497.006.060572	Maple River Road from Mead to Island Road Regravel	\$	17,090.27	\$	8,119.90
497.006.060672	Maple River Rd from Shepardsville to Mead I Regravel	\$	17,394.82	\$	8,264.91
497.006.060772	French Rd from Harmon to Shepardsville Ro Regravel	\$	25,134.92	\$	11,938.78
497.006.060872	Harmon Rd from Colony to French Road Regravel	\$	8,428.31	\$	4,003.46
497.006.060972	Maple Rapids Road from Shepardsville to Up Regravel	\$	17,092.53	\$	8,119.71
497.006.061072	Maple Rapids Rd from Shepardsville to St. C Regravel	\$	17,126.19	\$	10,549.58
497.006.061172	Ridge Road from Shepardsville to St. Clair R Regravel	\$	17,112.93	\$	16,258.55
	TOTAL - DUPLAIN TOWNSHIP	\$	375,913.45	\$	100,942.99

EAGLE TOWNSHIP

	Routine Maintenance	\$	130,514.94		
	Bridge Maintenance	\$	730.81		
	Winter Maintenance	\$	28,073.99		
	Traffic Signs & Signal Maintenance	\$	7,299.94		
497.007.070172	Various Local Roads (25.06 mile) Chloride	\$	20,988.45	\$	19,933.43
497.007.070472	Various Local Roads (24.06 miles) Mowing	\$	3,090.76	\$	1,478.15
497.007.070372	Various Local Roads Overband	\$	10,855.99	\$	5,155.15
497.007.070872	McCumb Rd from Grange west to Gravel Chipseal	\$	11,825.67	\$	5,629.09
497.007.070972	Jones Rd. I-96 Overpass Chipseal	\$	5,716.58	\$	2,721.12
497.007.071072	Tallman Rd from Herbison to Grave Chipseal	\$	10,907.03	\$	5,192.33
497.007.071172	Herbison Rd. from Wright to Bauer Chipseal	\$	29,300.47	\$	13,949.62
497.007.070471	Patrick Rd. from Herbison to Howe Rd. Regravel	\$	12,045.96	\$	5,722.76
497.007.070671	Hinman Rd. from State to Grand River Regravel	\$	19,746.92	\$	9,382.98
497.007.070771	Hinman Rd. from Howe to Cutler Rd. Regravel	\$	12,218.08	\$	11,377.19
497.007.070871	Hinman from Herbison to Howe Rd. Regravel	\$	12,429.84	\$	11,812.88

497.007.071071	Herbison from Patrick to Jones Rd. Regravel	\$	6,258.87	\$	5,948.56
497.007.070572	Tallman Rd. from Clark to Herbison Regravel	\$	16,868.42	\$	16,028.84
497.007.070672	Stoll Rd. from Jones Rd. east to dead end Regravel	\$	14,351.55	\$	13,631.68
497.007.070772	Grange Rd. from State to County Line Regravel	\$	17,068.04	\$	16,269.22
TOTAL - EAGLE TOWNSHIP		\$	370,292.31	\$	144,233.00

ESSEX TOWNSHIP

	Routine Maintenance	\$	202,432.33		
	Bridge Maintenance	\$	205.32		
	Winter Maintenance	\$	29,826.50		
	Traffic Signs & Signal Maintenance	\$	15,228.65		
497.008.080172	Various Local Roads (54.07 mile) Chloride	\$	39,604.62	\$	37,613.83
497.008.080272	Various Local Roads (54.25) Brush Spray	\$	5,411.78	\$	2,569.87
497.008.080372	Lowell Rd from Maple Rapids to Island Rd. Regravel	\$	16,125.26	\$	7,659.88
497.008.080472	Lowell Road from Kinley to Colony Rd. Regravel	\$	15,923.47	\$	7,563.81
497.008.080572	Island Road from Forest Hill to Wacousta Rc Regravel	\$	15,981.65	\$	7,591.56
497.008.080672	Essex Center Road from Colony to Mead Rd. Regravel	\$	32,104.24	\$	15,707.58
497.008.080972	Various Local Roads Spot Gravel	\$	6,149.76	\$	5,850.74
497.008.080772	Findlay Road from Lowe to north gravel Regravel	\$	13,427.73	\$	12,779.31
497.008.080872	Lowe Road from McNeil to Lowell Rd. Chipseal	\$	33,560.19	\$	31,923.40
TOTAL - ESSEX TOWNSHIP		\$	425,981.50	\$	129,259.98

GREENBUSH TOWNSHIP

	Routine Maintenance	\$	261,386.54		
	Bridge Maintenance	\$	-		
	Winter Maintenance	\$	28,273.28		
	Traffic Signs & Signal Maintenance	\$	26,404.22		
497.009.090172	Various Local Roads (40.5 mile) Chloride	\$	26,371.40	\$	25,045.79
497.009.090372	Gilson Road from Sevy to French Rd. Regravel	\$	8,683.79	\$	8,250.34
497.009.090472	Marshall Road from Chandler to Welling Rd. Regravel	\$	26,194.84	\$	24,886.33
497.005.090572	Sevy Road from Chandler to Welling Rd. Regravel	\$	26,440.03	\$	25,121.96
497.009.090672	Aiport Road from Colony to French Rd. Chipseal	\$	25,490.60	\$	12,130.24
497.009.090772	DeWitt Rd. from Colony to French Rd.	\$	25,786.26	\$	12,269.48

Chipseal

497.009.090872	French Road from Airport to US127 Chipseal	\$	40,284.27	\$	21,996.67
497.009.090972	Kinley Road east from DeWitt to dead end Chipseal	\$	16,631.73	\$	15,835.52
497.009.091072	DeWitt Road from Hyde to Island Rd. Regravel	\$	14,737.11	\$	14,006.48
497.009.090272	Various Local Roads Spot Gravel	\$	2,085.33	\$	4,062.86
TOTAL - GREENBUSH TOWNSHIP		\$	528,769.40	\$	163,605.67

LEBANON TOWNSHIP

	Routine Maintenance	\$	184,093.31		
	Bridge Maintenance	\$	371.62		
	Winter Maintenance	\$	27,615.20		
	Traffic Signs & Signal Maintenance	\$	2,117.77		
497.010.100172	Various Local Roads (43.74 mile) Chloride	\$	19,976.93	\$	18,972.76
497.010.100272	Various Local Roads (43.22 miles) Brush Spray	\$	4,050.17	\$	1,923.29
497.010.100372	Various Roads Spot Gravel	\$	7,704.40	\$	3,663.47
497.010.100472	Hinman Road from Colony to French Rd. Regravel	\$	13,816.88	\$	6,565.61
497.010.100572	Hinman Road from Colony to Kinley Rd. Regravel	\$	14,602.50	\$	6,940.57
497.010.100672	Island Road from Wright to Bauer Rd. Regravel	\$	14,964.08	\$	7,113.03
497.010.100772	Island Road from Wright to Tallman Rd. Regravel	\$	14,640.41	\$	13,769.96
497.010.100872	Jones Road from Kinley to Colony Rd. Regravel	\$	14,239.97	\$	13,536.32
497.010.101072	Tallman Road from French to Stone Rd. Regravel	\$	9,129.17	\$	8,676.33
497.010.100972	Stone Road half mile west of Tallman Rd. Culvert	\$	8,045.64	\$	7,226.09
TOTAL - LEBANON TOWNSHIP		\$	335,368.05	\$	88,387.43

OLIVE TOWNSHIP

	Routine Maintenance	\$	102,087.34		
	Bridge Maintenance	\$	-		
	Winter Maintenance	\$	18,639.71		
	Traffic Signs & Signal Maintenance	\$	31,578.30		
497.011.110172	Various Local Roads (27 mile) Chloride	\$	26,388.47	\$	25,062.01
497.011.110272	Various Local Roads (42 mile) Foliar Brush Spray	\$	3,775.60	\$	1,792.90
497.011.110372	Various Local Roads Overband	\$	21,148.04	\$	20,085.00
497.011.110472	Various Local Roads Spot Gravel	\$	8,868.78	\$	9,939.53

497.011.110572	Chadwick Road from Krepps to Chandler Rd. \$ Regravel	17,124.42	\$	7,966.02
497.011.110672	Chadwick Road from BR127 to Williams Rd. \$ Regravel	17,022.57	\$	16,180.07
497.011.110872	Green Road from Williams to Chandler Rd. \$ Chipseal	58,356.02	\$	31,329.25
497.011.110972	Krepps Road from Alward to Round Lake Rd \$ Chipseal	60,005.01	\$	57,077.35
497.011.111072	Chadwick Road from Williams to Bond Rd. \$ Chipseal	10,126.63	\$	9,620.41
497.011.111172	Black Ridge Lane off of Green Road \$ Chipseal	8,185.38	\$	7,801.09

TOTAL - OLIVE TOWNSHIP \$ 383,306.27 \$ 186,853.63

OVID TOWNSHIP

	Routine Maintenance	\$	116,134.53	
	Bridge Maintenance	\$	-	
	Winter Maintenance	\$	34,962.04	
	Traffic Signs & Signal Maintenance	\$	18,316.05	
497.012.120172	Various Local Roads (44.66 mile) Chloride	\$	35,382.65	\$ 33,604.72
497.012.120272	Various Local Roads (57.24 miles) Foliar Brush Spray	\$	5,363.99	\$ 2,547.18
497.012.120372	Various Local Roads Overband	\$	9,017.74	\$ 8,564.45
497.012.120472	Various Local Roads Spot Gravel	\$	6,226.90	\$ 5,924.00
497.012.120572	Centerline Road from Chandler to Watson R \$ Regravel	16,768.19	\$	7,965.69
497.012.120672	Centerline Road from St. Clair to Watson Rd \$ Regravel	17,281.48	\$	8,210.96
497.012.120772	Faragher Road from Birmingham to Shepard \$ Regravel	8,496.76	\$	4,036.90
497.012.120872	Faragher Road from Chandler to Watson Rd \$ Regravel	16,935.48	\$	8,045.51
497.012.120972	Henderson Road from M-21 to Wildcat Rd. \$ Regravel	8,453.61	\$	4,016.11
497.012.121072	Taft Road from Shepardsville to Upton Rd. \$ Regravel	16,787.19	\$	7,974.59
497.012.121172	Taft Road from Hollister to Upton Rd. \$ Regravel	17,045.29	\$	11,820.09
497.012.121272	Taft Road from Watson to St. Clair Rd. \$ Regravel	16,838.09	\$	15,997.78
497.012.121372	Walker Road from Shepardsville to St. Clair \$ Regravel	16,914.59	\$	16,070.94
497.012.121472	Watson Road from Faragher north to townsl \$ Regravel	8,519.24	\$	8,095.57
497.012.121572	Wildcat Road from St. Clair to Shepardsville \$ Regravel	16,698.42	\$	15,864.12
497.012.121672	Watson Road	\$	10,528.51	\$ 10,047.70

Culvert

TOTAL - OVID TOWNSHIP

\$ 396,670.75 \$ 168,786.31

RILEY TOWNSHIP

Routine Maintenance	\$	193,261.71
Bridge Maintenance	\$	2,158.50
Winter Maintenance	\$	21,347.94
Traffic Signs & Signal Maintenance	\$	2,273.27

497.013.130172	Various Local Roads (54.4 mile Chloride	\$	32,415.70	\$	30,786.25
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497.013.130272	Various Local Roads Brush Spray	\$	5,115.66	\$	2,429.25
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497.013.130371	Hopp Road from Bauer to Wacousta Rd. Regravel	\$	12,035.39	\$	5,718.50
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497.013.130471	Bauer Road from Chadwick to Lehman Rd. Regravel	\$	12,536.88	\$	5,958.28
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497.013.130572	Cutler Road east of Francis Rd. Chipseal	\$	8,652.98	\$	4,122.67
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497.013.130771	Bauer Road from Pratt to Lehman Rd. Regravel	\$	11,625.27	\$	5,522.48
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497.013.130472	Forest Hill Road from Pratt to Jason Rd. Culvert	\$	51,449.14	\$	24,458.63
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497.013.130372	Grove Road from Centerline to Culter Rd. Regravel	\$	99,889.52	\$	84,574.37
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TOTAL - RILEY TOWNSHIP

\$ 452,761.96 \$ 163,570.43

VICTOR TOWNSHIP

Routine Maintenance	\$	101,694.74
Bridge Maintenance	\$	-
Winter Maintenance	\$	27,140.94
Traffic Signs & Signal Maintenance	\$	15,302.88

497.014.140172	Various Local Roads Chloride- 3 Applications	\$	30,928.55	\$	29,373.88
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497.014.140372	Various Local Roads Overband	\$	8,486.33	\$	4,029.87
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497.014.140472	Various Local Roads Spot Gravel	\$	5,052.52	\$	4,808.65
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497.014.140572	Green Road from Linton to St. Clair	\$	18,256.67	\$	8,673.91
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497.014.140272	Various Local Roads Brush Spray	\$	3,814.95	\$	1,811.59
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497.014.140672	Jason Road from Shepardsville to Upton Rd. \$ Regravel	18,078.00	\$	8,587.68
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497.014.140772	Jason Road from Shepardsville to St. Clair Regravel	\$	18,926.42	\$	8,990.81
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497.014.140872	Jason Road from Upton to Hollister Rd. Regravel	\$	19,210.46	\$	9,686.44
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497.014.140972	Linton Road from Pratt to Green Rd. Regravel	\$	8,488.58	\$	8,065.94
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497.014.141072	St. Clair Road from Centerline to Price Rd. Regravel	\$	19,272.40	\$	18,319.09
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497.014.141172	St. Clair Road from Jason to Green Rd. Regravel	\$	14,677.35	\$	13,953.26
497.014.141272	St. Clair Road from Jason to Price Rd. Regravel	\$	18,336.70	\$	17,423.98

TOTAL - VICTOR TOWNSHIP	\$ 327,667.49	\$ 133,725.10
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WATERTOWN TOWNSHIP

	Routine Maintenance	\$	280,116.00		
	Bridge Maintenance	\$	5,259.37		
	Winter Maintenance	\$	53,383.20		
	Traffic Signs & Signal Maintenance	\$	16,970.37		
497.015.150172	Various Local Roads (31 mile) Chloride	\$	61,213.71	\$	58,136.65
497.015.150272	Various Local Roads Spot Gravel	\$	12,059.46	\$	11,871.09
497.015.150372	Grove Road south of Howe Road Chipseal	\$	9,403.76	\$	8,961.32
497.015.150472	Herbison Road to Francis west gravel Chipseal	\$	54,910.56	\$	52,239.54
497.015.150572	Lowell Road between Stoll east/west to grav Chipseal	\$	30,459.13	\$	28,983.15
497.015.150672	Lakeside Preserve off Airport Road Microsurface	\$	250,566.11	\$	238,051.47
	TOTAL - WATERTOWN TOWNSHIP	\$	774,341.67	\$	398,243.22

WESTPHALIA TOWNSHIP

	Routine Maintenance	\$	229,606.32		
	Bridge Maintenance	\$	205.32		
	Winter Maintenance	\$	25,101.92		
	Traffic Signs & Signal Maintenance	\$	4,260.02		
497.016.160172	Various Local Roads Chloride	\$	53,394.12	\$	50,710.17
497.016.160272	Various Local Roads (48.21 miles) Brush Spray	\$	4,517.78	\$	2,145.34
497.016.160372	Various Local Roads Spot Gravel	\$	7,331.13	\$	3,486.36
497.016.161072	Pratt east of Jone Road Culvert	\$	8,188.45	\$	3,909.01
497.016.161172	Lehman Road from Hinman to Tallman Rd. Culvert	\$	16,876.31	\$	8,041.06
497.016.160472	Clintonia Road from Chadwick to Lehman Rd. Regravel	\$	13,756.73	\$	6,538.31
497.016.160572	Hinman Road from Price to Centerline Rd. Regravel	\$	14,444.28	\$	6,866.45
497.016.160672	Jason Road from Hinman to Tallman Rd. Regravel	\$	14,478.15	\$	8,474.54
497.016.160772	Jones Road from Chadwick to Lehman Rd. Regravel	\$	13,431.09	\$	12,766.59
497.016.160872	Jones Road from Price to Clintonia Rd. Regravel	\$	13,281.78	\$	12,624.28

497.016.160972	Tallman Road from Jason to Price Rd. Regravel	\$	13,055.87	\$	12,404.67
TOTAL - WESTPHALIA TOWNSHIP		\$	431,929.27	\$	127,966.78
TOTAL ALL LOCAL ROAD MAINTENANC		\$	6,995,039.94	\$	2,463,197.80
Total Local Winter Maintenance		\$	602,656.38		
Total Local Traffic Control		\$	226,529.79		
Total Local Bridge		\$	11,455.97		
Total Local Maintenance		\$	2,940,863.23		

2022 TOWNSHIP CONTRIBUTIONS

<i>Township</i>	<i>Local Road Maintenance</i>	<i>Local Road Preservation/ Structural Improv</i>	<i>Total</i>
Bath	\$141,382.58	\$594,929.52	\$736,312.10
Bengal	\$205,387.64	\$32,035.91	\$237,423.55
Bingham	\$164,520.66	\$0.00	\$164,520.66
Dallas	\$90,939.29	\$0.00	\$90,939.29
DeWitt	\$62,556.79	\$156,161.12	\$218,717.91
Duplain	\$100,942.99	\$0.00	\$100,942.99
Eagle	\$144,233.00	\$0.00	\$144,233.00
Essex	\$129,259.98	\$0.00	\$129,259.98
Greenbush	\$143,599.67	\$43,262.80	\$186,862.47
Lebanon	\$88,387.43	\$0.00	\$88,387.43
Olive	\$186,853.63	\$0.00	\$186,853.63
Ovid	\$168,786.50	\$0.00	\$168,786.50
Riley	\$165,619.43	\$7,093.53	\$172,712.96
Victor	\$133,725.10	\$0.00	\$133,725.10
Watertown	\$398,243.22	\$64,781.04	\$463,024.26
Westphalia	\$127,966.78	\$0.00	\$127,966.78
<i>TOTALS</i>	<i>\$2,452,404.69</i>	<i>\$898,263.92</i>	<i>\$3,350,668.61</i>

MTF RECEIPTS AND DISTRIBUTION FOR 2022

	County Primary 546.002	County Local 546.003	Urban Primary 546.004	Urban Local 546.005	Engineering 546.001	LRP-CO Primary 546.002	LRP-CO Local 546.003	LRP-Urban Primary 546.004	LRP-Urban Local 546.005	TOTALS
March	\$638,980.10	\$331,491.24	\$74,281.71	\$30,556.34		\$11,024.96	\$5,719.54	\$1,281.66	\$527.22	\$1,093,862.77
April	\$680,805.85	\$352,372.66	\$78,961.74	\$32,481.51		\$11,050.63	\$5,719.59	\$1,281.68	\$527.23	\$1,163,200.89
May	\$618,330.66	\$320,320.23	\$71,779.71	\$29,527.12		\$11,040.90	\$5,719.63	\$1,281.70	\$527.24	\$1,058,527.19
June	\$601,943.97	\$311,490.03	\$69,800.60	\$28,713.00		\$11,053.06	\$5,719.66	\$1,281.70	\$527.24	\$1,030,529.26
July	\$548,096.55	\$283,373.54	\$63,500.09	\$26,121.24		\$11,062.88	\$5,719.66	\$1,281.70	\$527.24	\$939,682.90
August	\$599,573.77	\$310,612.27	\$70,196.48	\$28,875.85	\$10,000.00	\$11,058.07	\$5,719.66	\$1,281.75	\$527.26	\$1,037,845.11
September	\$520,568.82	\$269,218.98	\$61,102.62	\$24,795.84		\$11,076.50	\$5,728.35	\$1,300.12	\$527.60	\$894,318.83
October	\$602,008.46	\$312,073.74	\$70,829.05	\$28,742.89		\$11,050.33	\$5,728.35	\$1,300.12	\$527.60	\$1,032,260.54
November	\$644,454.03	\$334,258.01	\$75,865.28	\$30,786.63		\$11,044.34	\$5,728.35	\$1,300.14	\$527.61	\$1,103,964.39
December	\$504,356.56	\$255,546.04	\$58,000.33	\$23,536.91		\$11,305.72	\$5,728.35	\$1,300.14	\$527.61	\$860,301.66
January	\$569,516.88	\$288,189.21	\$65,409.22	\$26,543.49		\$11,320.32	\$5,728.35	\$1,300.14	\$527.61	\$968,535.22
February	\$825,602.93	\$417,510.27	\$94,760.73	\$38,454.52		\$11,327.50	\$5,728.35	\$1,300.14	\$527.61	\$1,395,212.05
TOTALS	\$7,354,238.58	\$3,786,456.22	\$854,487.56	\$349,135.34	\$10,000.00	\$133,415.21	\$68,687.84	\$15,490.99	\$6,329.07	\$12,578,240.81

TOTAL MTF RECEIPTS INCLUDING ENGINEERING AND LOCAL AGENCY SPECIAL DISBURSEMENTS	\$12,578,240.81
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PRIMARY ROAD FUNDING SOURCES

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
MTF	\$ 6,063,763.80	\$ 6,362,139.11	\$ 7,396,741.25	\$ 7,308,660.02	\$ 8,141,154.80	\$ 8,364,233.58
Local Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State	\$ 1,377,896.64	\$ 2,176,189.10	\$ 1,971,430.88	\$ 5,884,300.55	\$ 4,209,720.83	\$ 1,499,481.40
Misc. Other	\$ 628.01	\$ 1,173.65	\$ 3,393,505.39	\$ 12,619.09	\$ 1,412.03	\$ 459,313.08
Transfer from Primary	\$ (1,500,000.00)	\$ (1,000,000.00)	\$ (500,000.00)	\$ (3,654,330.01)	\$ -	\$ -
Transfer from Road			\$ -			
TOTAL	\$ 5,942,288.45	\$ 7,539,501.86	\$ 12,261,677.52	\$ 9,551,249.65	\$ 12,352,287.66	\$ 10,323,028.06

LOCAL ROAD FUNDING SOURCES

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
MTF	\$ 3,050,726.47	\$ 3,193,448.47	\$ 3,697,224.86	\$ 3,651,074.56	\$ 4,092,100.34	\$ 4,214,007.23
Local Contribution	\$ 2,830,607.53	\$ 2,696,053.90	\$ 2,849,507.10	\$ 2,733,288.99	\$ 2,852,549.32	\$ 3,350,668.61
Federal/State	\$ 81,148.71	\$ 292,923.75	\$ 16.95	\$ -	\$ -	\$ -
Misc. Other	\$ 1,794.33	\$ 3,414.25	\$ 21,632.11	\$ 2,354.14	\$ 1,389.31	\$ 39,649.70
Transfer from Primary	\$ 1,500,000.00	\$ 1,000,000.00	\$ 500,000.00	\$ 3,654,330.01	\$ -	\$ -
Transfer from Road						
TOTAL	\$ 7,464,277.04	\$ 7,185,840.37	\$ 7,068,381.02	\$ 10,041,047.70	\$ 6,946,038.97	\$ 7,604,325.54

PRIMARY ROAD EXPENDITURES

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Construction/Capacity Improvements	\$ -	\$ -	\$ 2,699,928.60	\$ 3,598,300.37	\$ 272,316.16	\$ (22,182.76)
Preservation/Structural Improvements	\$ 2,206,485.27	\$ 4,409,276.67	\$ 4,660,918.43	\$ 2,220,347.47	\$ 4,563,947.79	\$ 7,463,759.69
Other Source Funded Const/Preservation	\$ 1,376,905.93	\$ 2,355,070.27	\$ 586,359.73	\$ 251,733.91	\$ 345,900.13	\$ 455,604.70
MTF Funded Maintenance	\$ 1,730,247.08	\$ 1,471,738.15	\$ 4,155,539.98	\$ 2,810,721.85	\$ 3,886,428.69	\$ 4,043,758.84
Township Funded Maintenance						
TOTAL	\$ 5,313,638.28	\$ 8,236,085.09	\$ 12,102,746.74	\$ 8,881,103.60	\$ 9,068,592.77	\$ 11,940,940.47

LOCAL ROAD EXPENDITURES

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Construction/Capacity Improvements	\$ 84,239.40	\$ 521,368.32	\$ 539,347.66	\$ 1,179,978.33	\$ 141,514.79	\$ -
Preservation/Structural Improvements	\$ 981,159.62	\$ 1,304,454.47	\$ 1,390,378.77	\$ 1,110,105.23	\$ 2,067,904.65	\$ 1,232,840.17
Other Source Funded Const/Preservation	\$ 310,264.06	\$ 264,539.13	\$ 458,895.63	\$ 384,461.87	\$ 238,922.41	\$ 322,207.78
MTF Funded Maintenance	\$ 2,151,899.47	\$ 2,299,009.96	\$ 2,815,267.32	\$ 3,093,338.73	\$ 2,848,603.84	\$ 3,644,371.33
Township Funded Maintenance	\$ 2,830,607.53	\$ 2,696,053.90	\$ 2,655,752.48	\$ 2,352,387.49	\$ 2,847,633.57	\$ 3,350,668.61
TOTAL	\$ 6,358,170.08	\$ 7,085,425.78	\$ 7,859,641.86	\$ 8,120,271.65	\$ 8,144,579.26	\$ 8,550,087.89

Michigan Transportation Fund Comparisons
(Based on Act 51 Reporting Requirements)

	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
March	\$ 726,487.05	\$ 898,132.04	\$ 998,817.82	\$ 1,059,867.16	\$ 1,061,085.57	\$ 1,093,862.77
April	\$ 842,835.66	\$ 904,691.02	\$ 948,246.86	\$ 1,144,055.01	\$ 1,054,435.18	\$ 1,163,200.89
May	\$ 763,787.05	\$ 863,589.37	\$ 976,744.56	\$ 884,357.50	\$ 997,315.55	\$ 1,058,527.19
June	\$ 750,591.38	\$ 792,535.48	\$ 832,906.92	\$ 735,387.71	\$ 1,061,331.78	\$ 1,030,529.26
July	\$ 789,758.24	\$ 871,817.86	\$ 938,017.27	\$ 640,515.38	\$ 941,391.41	\$ 939,682.90
August	\$ 784,063.16	\$ 801,152.62	\$ 880,957.40	\$ 884,431.17	\$ 1,035,219.34	\$ 1,037,845.11
September	\$ 705,816.54	\$ 755,657.50	\$ 808,583.80	\$ 886,665.66	\$ 880,771.60	\$ 894,318.83
October	\$ 785,540.78	\$ 827,447.17	\$ 892,604.07	\$ 1,076,530.66	\$ 1,089,725.22	\$ 1,032,260.54
November	\$ 816,820.58	\$ 774,967.83	\$ 947,605.60	\$ 975,010.42	\$ 1,112,316.61	\$ 1,103,964.39
December	\$ 717,906.54	\$ 886,500.98	\$ 821,006.51	\$ 839,560.95	\$ 786,264.12	\$ 860,301.66
January	\$ 691,571.01	\$ 764,357.92	\$ 833,215.68	\$ 853,928.61	\$ 962,025.04	\$ 968,535.22
February	\$ 729,312.36	\$ 404,737.79	\$ 995,362.67	\$ 969,424.35	\$ 1,251,373.72	\$ 1,395,212.05
TOTAL	\$ 9,104,490.35	\$ 9,545,587.58	\$ 10,874,069.16	\$ 10,949,734.58	\$ 12,233,255.14	\$ 12,578,240.81

2022 MTF RECEIPTS FOR PRIMARY ROAD MAINTENANCE

<u>Township</u>	<u>Registered Vehicles *</u>	<u>Factor of Reg. Veh.</u>	<u>[75%] Total Dollars</u>	<u>[15%] Equal Division</u>	<u>2021 Miles Roads</u>	<u>Factor of Total Miles</u>	<u>[10%] Tot. Road Dollars</u>	<u>Urban Miles Roads</u>	<u>Factor of Total Miles</u>	<u>[10%] ** Tot. Urban Dollars</u>	<u>Total Primary MTF Receipts</u>
Bath	15,728	0.225732	1,274,450.45	70,573.22	23.51	0.06741799	50,750.98	10.51	0.18771209	157,006.78	1,552,781.43
Bengal	1,347	0.019326	109,112.59	70,573.22	6.13	0.01757857	13,232.82	0.00	0.00000000	0.00	192,918.63
Bingham	3,454	0.049572	279,876.68	70,573.22	8.94	0.02563661	19,298.76	4.43	0.07912127	66,178.88	435,927.54
Dallas	1,402	0.020124	113,619.00	70,573.22	12.83	0.03679170	27,696.09	0.00	0.00000000	0.00	211,888.31
DeWitt	17,836	0.255978	1,445,214.53	70,573.22	41.51	0.11903533	89,607.54	37.17	0.66386855	555,275.16	2,160,670.45
Duplain	1,625	0.023317	131,644.63	70,573.22	29.06	0.08333333	62,731.75	0.00	0.00000000	0.00	264,949.61
Eagle	3,140	0.045072	254,468.21	70,573.22	27.47	0.07877380	59,299.42	0.00	0.00000000	0.00	384,340.86
Essex	1,484	0.021296	120,234.79	70,573.22	21.04	0.06033494	45,419.00	0.00	0.00000000	0.00	236,227.01
Greenbush	2,536	0.036394	205,473.01	70,573.22	19.40	0.05563203	41,878.73	0.00	0.00000000	0.00	317,924.97
Lebanon	667	0.009578	54,076.89	70,573.22	21.00	0.06022023	45,332.65	0.00	0.00000000	0.00	169,982.76
Olive	3,000	0.043051	243,058.37	70,573.22	27.36	0.07845836	59,061.97	0.18	0.00321486	2,688.98	375,382.54
Ovid	2,589	0.037158	209,787.66	70,573.22	17.77	0.05095779	38,360.06	0.00	0.00000000	0.00	318,720.94
Riley	2,390	0.034305	193,679.65	70,573.22	21.04	0.06033494	45,419.00	0.00	0.00000000	0.00	309,671.87
Victor	4,098	0.058811	332,035.95	70,573.22	26.90	0.07713925	58,068.97	0.00	0.00000000	0.00	460,678.14
Watertown	6,583	0.094474	533,386.08	70,573.22	21.75	0.06237096	46,951.67	3.70	0.06608323	55,273.56	706,184.53
Westphalia	1,799	0.025813	145,739.14	70,573.22	23.01	0.06598417	49,671.63	0.00	0.00000000	0.00	265,983.99
TOTALS	69,676	1.000000	5,645,857.67	1,129,171.53	348.72	1.00000000	752,781.02	55.99	1.00000000	836,423.36	8,364,233.58

* Population percentages by township used to spread vehicles as vehicles per township unknown

** Urban 10% taken first

2022 MTF RECEIPTS FOR LOCAL ROAD MAINTENANCE

<u>Township</u>	<u>2021 Local Miles</u>	<u>Factor of Total Miles</u>	<u>[65%] Total Dollars</u>	<u>2020 Popu- lation</u>	<u>Factor of Total Pop.</u>	<u>[35%] Total Dollars</u>	<u>Miles of Urban Roads</u>	<u>Factor of Total Miles</u>	<u>[6%] Tot. Urban Dollars</u>	<u>Total Local MTF Receipts</u>	<u>Average MTF Receipts per mile of road</u>
Bath	64.81	0.077619555	199,851.60	13,292.00	0.22573195	312,956.66	32.74	0.2535429	64,105.91	576,914.17	8,901.62
Bengal	55.62	0.066613172	171,512.82	1,138.00	0.01932613	26,793.91	0.00	0	0.00	198,306.74	3,565.39
Bingham	59.53	0.071295975	183,569.91	2,919.00	0.04957204	68,727.09	19.95	0.1544955	39,062.70	291,359.70	4,894.33
Dallas	53.11	0.063607076	163,772.85	1,185.00	0.02012431	27,900.52	0.00	0	0.00	191,673.37	3,608.99
DeWitt	61.99	0.074242188	191,155.70	15,073.00	0.25597785	354,889.84	54.95	0.4255402	107,593.76	653,639.30	10,544.27
Duplain	47.51	0.056900248	146,504.39	1,373.00	0.02331703	32,326.93	0.00	0	0.00	178,831.32	3,764.08
Eagle	31.09	0.037234871	95,870.80	2,654.00	0.04507167	62,487.74	1.01	0.0078216	1,977.61	160,336.14	5,157.16
Essex	58.61	0.070194139	180,732.95	1,254.00	0.02129611	29,525.10	0.00	0	0.00	210,258.05	3,587.41
Greenbush	57.43	0.068780914	177,094.24	2,143.00	0.03639359	50,456.37	0.00	0	0.00	227,550.61	3,962.23
Lebanon	43.22	0.051762339	133,275.52	564.00	0.00957815	13,279.23	0.00	0	0.00	146,554.75	3,390.90
Olive	42.14	0.050468879	129,945.17	2,535.00	0.04305074	59,685.91	1.54	0.011926	3,015.37	192,646.45	4,571.58
Ovid	57.38	0.068721032	176,940.06	2,188.00	0.0371578	51,515.89	0.00	0	0.00	228,455.94	3,981.46
Riley	54.77	0.065595171	168,891.72	2,020.00	0.03430473	47,560.37	0.00	0	0.00	216,452.09	3,952.02
Victor	48.08	0.057582907	148,262.07	3,463.00	0.05881054	81,535.43	0.00	0	0.00	229,797.50	4,779.48
Watertown	51.47	0.061642933	158,715.66	5,563.00	0.09447388	130,979.38	18.94	0.1466739	37,085.09	326,780.13	6,348.94
Westphalia	48.21	0.057738601	148,662.95	1,520.00	0.02581346	35,788.00	0.00	0	0.00	184,450.95	3,825.99
TOTALS	834.97	1	2,574,758.42	58,884	1	1,386,408.38	129.13	1	252,840.43	4,214,007.23	5,046.90

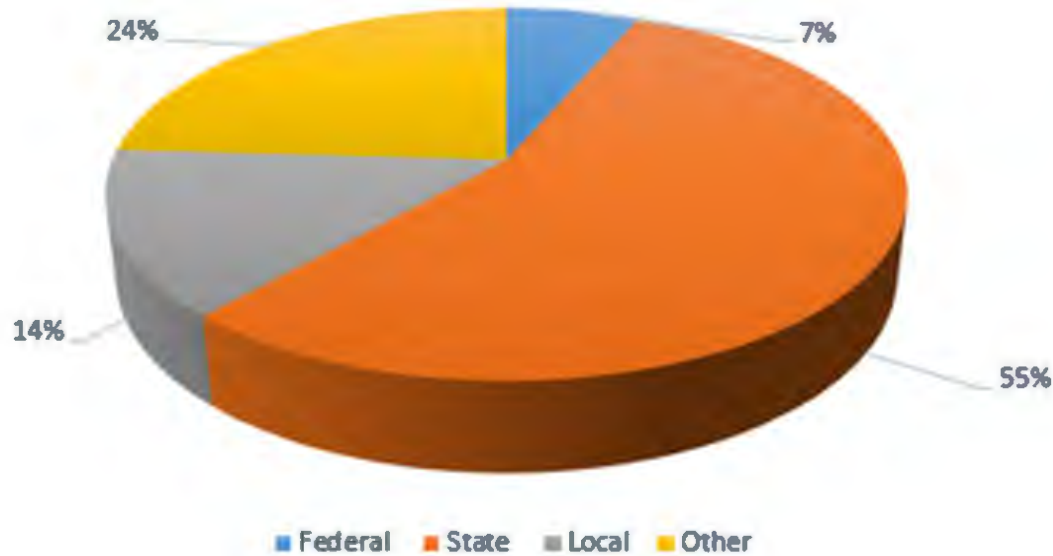
Revenues by Category

General Operating Fund (pg 19)

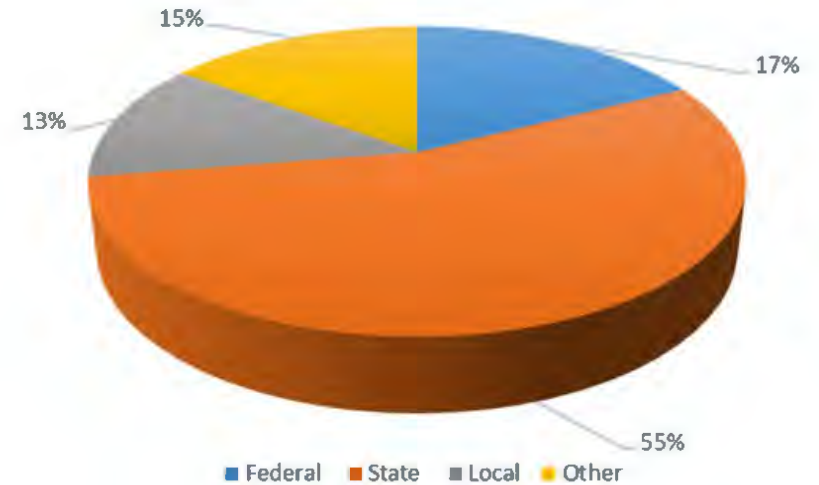


4

2022



2021



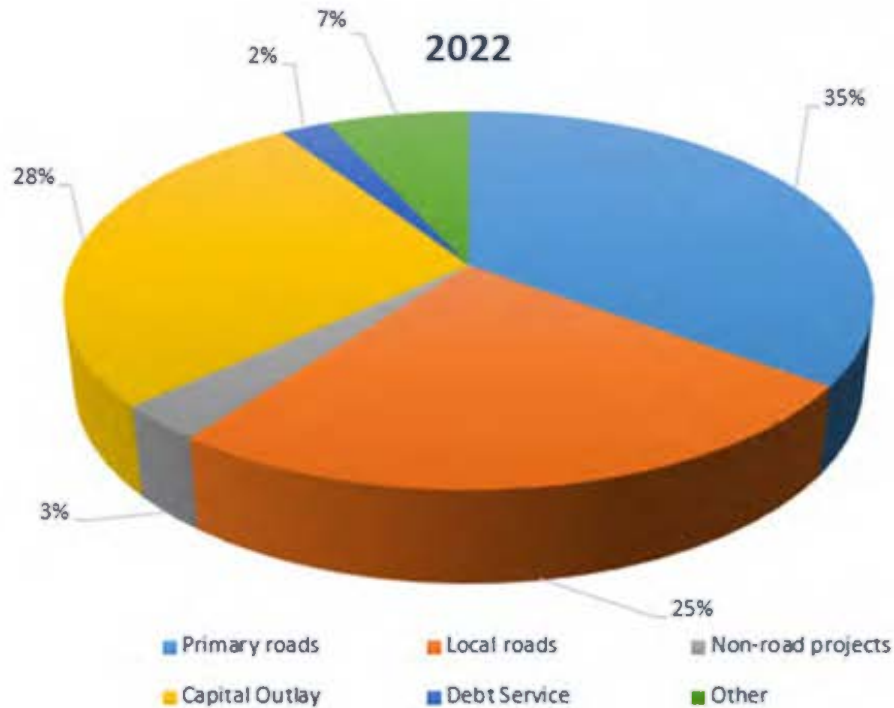
	2021	2020
Federal	\$ 3,967,489	\$ 2,373,375
State	12,475,585	12,470,660
Local	2,852,550	2,733,289
Other	3,398,061	3,295,132
	<u>\$ 22,693,685</u>	<u>\$ 21,872,456</u>

Expenses by Category

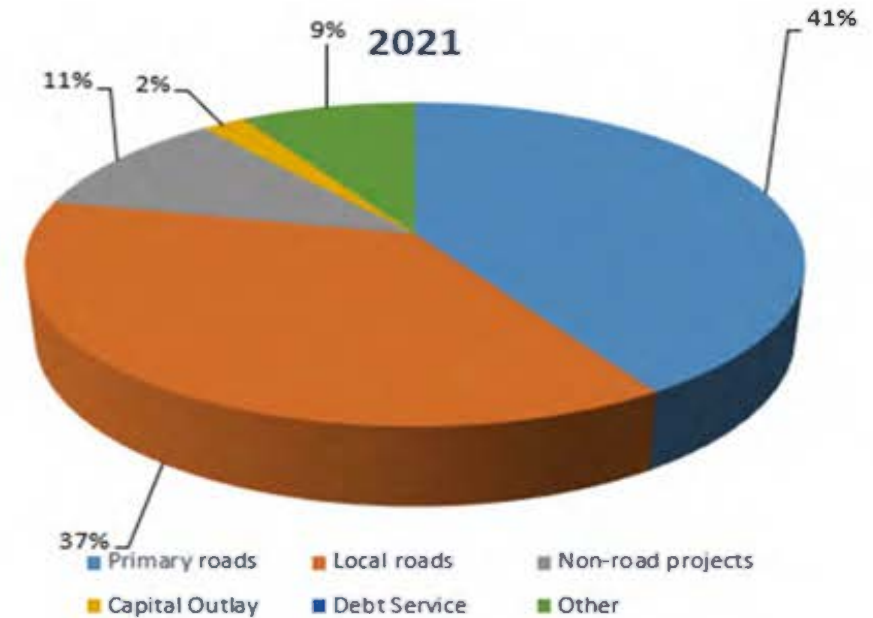
General Operating Fund (pg 19)



5



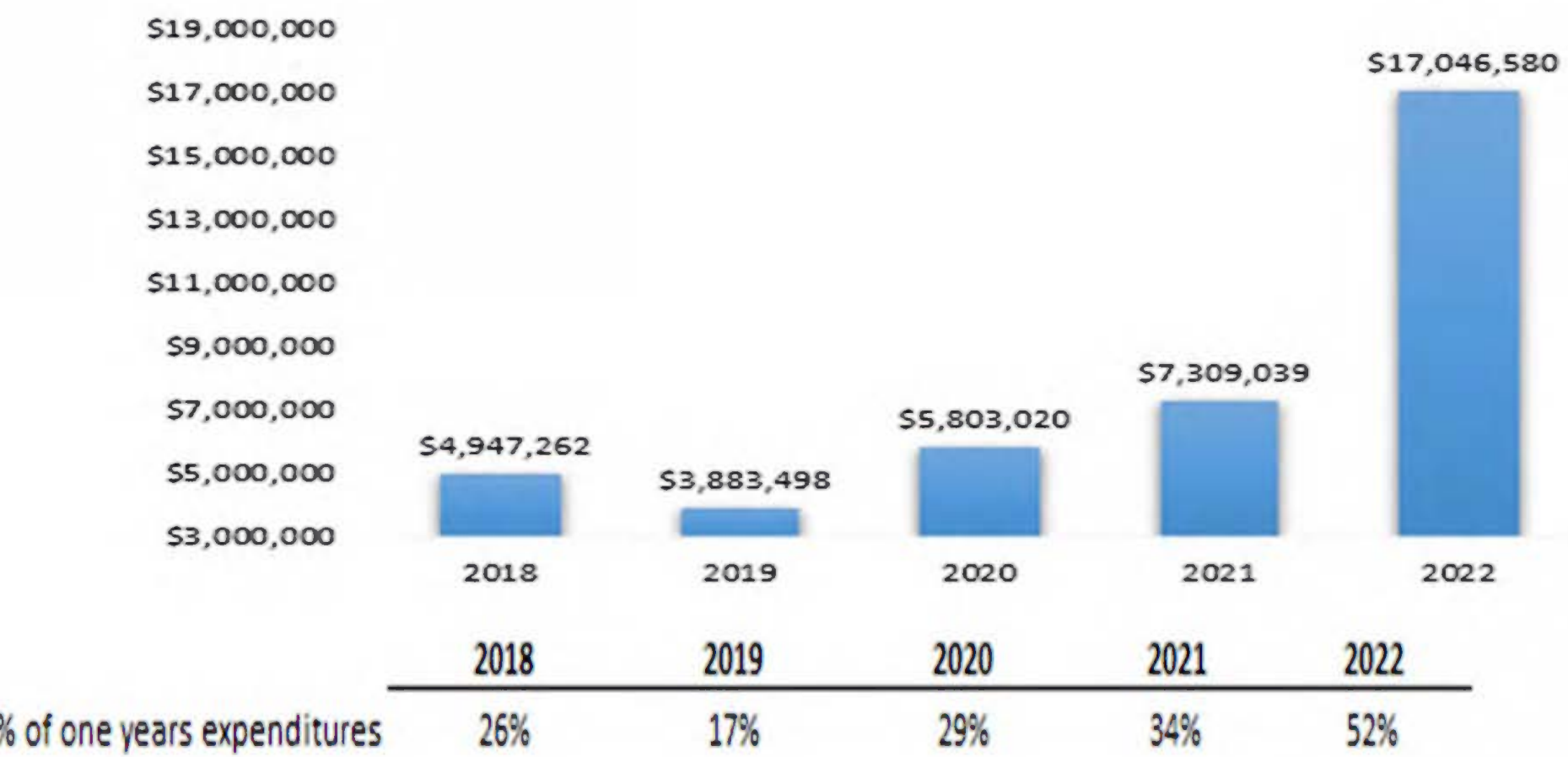
	For the Year Ended December 31	
	2022	2021
Primary roads	\$ 11,485,333	\$ 8,722,696
Local roads	8,227,879	7,905,673
Non-road projects	1,002,342	2,276,396
Capital Outlay	9,061,198	456,778
Debt Service	756,600	-
Other	2,238,098	1,846,542
Total Expenditures	\$ 32,771,450	\$ 21,208,085



FUND BALANCE COMPARISONS

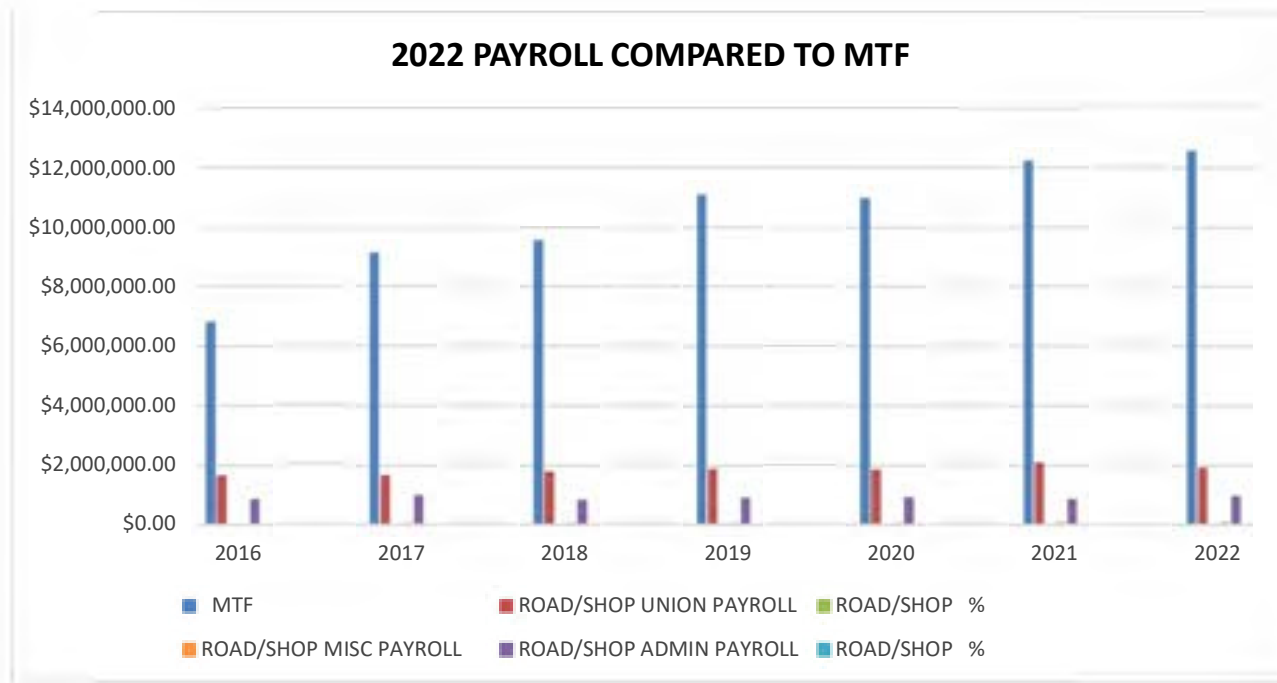
Year	Primary Road Fund	Local Road Fund	County Road Fund	Total Road Funds
2012 \$	718,739.25	\$ 341,783.97	\$ 3,549,028.39	\$ 4,609,551.61
2013 \$	244,574.85	\$ 19,428.84	\$ 4,074,518.44	\$ 4,338,522.13
2014 \$	45,952.04	\$ 249,616.85	\$ 4,279,402.49	\$ 4,574,971.38
2015 \$	498,022.09	\$ 726,104.57	\$ 4,225,156.81	\$ 5,449,283.47
2016 \$	293,247.24	\$ 863,590.52	\$ 3,083,937.02	\$ 4,240,774.78
2017 \$	475,732.59	\$ 1,365,793.47	\$ 2,395,822.91	\$ 4,237,348.97
2018 \$	1,334,716.43	\$ 1,069,905.96	\$ 2,542,639.26	\$ 4,947,261.65
2019 \$	413,193.11	\$ 278,645.12	\$ 3,191,658.39	\$ 3,883,496.62
2020 \$	2,234,750.25	\$ 2,198,791.98	\$ 1,369,475.85	\$ 5,803,018.08
2021 \$	5,518,445.14	\$ 1,000,251.69	\$ 790,338.07	\$ 7,309,034.90
2022 \$	3,900,532.73	\$ 54,489.34	\$ 13,091,556.12	\$ 17,046,578.19

Fund Balance – Comparison to prior years



COMPARISON OF PAYROLLS TO MICHIGAN TRANSPORTATION FUND

YEAR	MTF	ROAD/SHOP		ADMIN	%	MISC	%	TOTAL	%
		UNION	PAYROLL						
2016	\$6,823,568.89	\$1,648,696.61	24.16%	\$855,731.95	12.54%	\$40,196.39	0.59%	\$2,544,624.95	37.29%
2017	\$9,114,490.35	\$1,659,031.06	18.20%	\$986,119.16	10.82%	\$56,742.74	0.62%	\$2,701,892.96	29.64%
2018	\$9,555,587.58	\$1,776,963.57	18.60%	\$839,219.37	8.78%	\$59,316.97	0.62%	\$2,675,499.91	28.00%
2019	\$11,093,966.11	\$1,861,746.18	16.78%	\$911,443.72	8.22%	\$60,965.74	0.55%	\$2,834,155.64	25.55%
2020	\$10,959,734.58	\$1,849,539.91	16.88%	\$915,359.23	8.35%	\$54,734.62	0.50%	\$2,819,633.76	25.73%
2021	\$12,233,255.14	\$2,094,644.23	17.12%	\$863,351.25	7.06%	\$71,057.45	0.58%	\$3,029,052.93	24.76%
2022	\$12,578,240.81	\$1,912,537.54	15.21%	\$965,242.84	7.67%	\$72,640.58	0.58%	\$2,950,420.96	23.46%



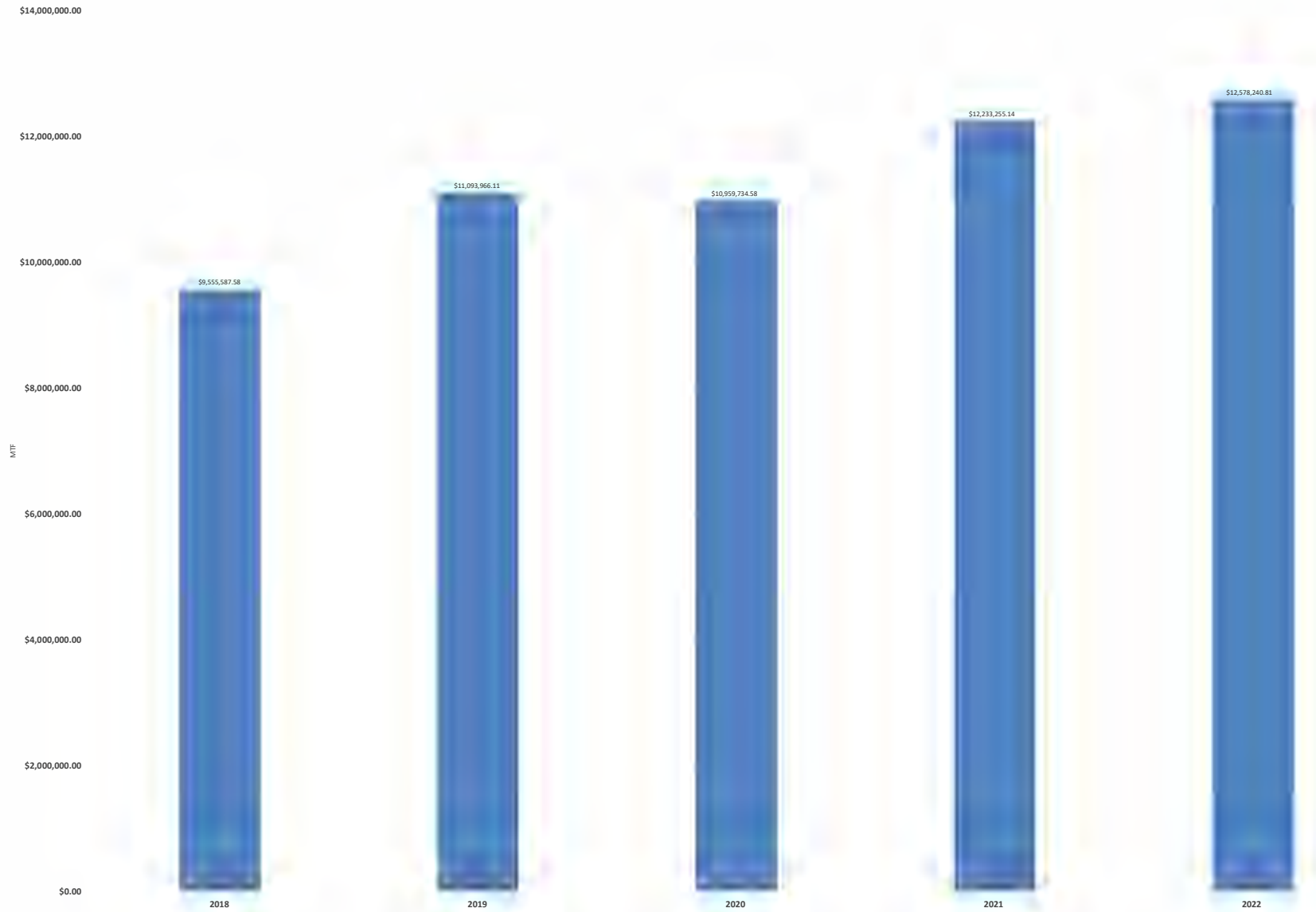
FRINGE BENEFIT COMPARISONS

	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Health Insurance	\$ 1,817,192.12	\$ 1,503,396.45	\$ 907,953.04	\$ 851,798.91	\$ 528,746.34	\$ 550,363.40
S/A & Life	\$ 17,575.93	\$ 19,270.35	\$ 19,832.22	\$ 17,918.46	\$ 18,501.32	\$ 16,440.54
MERS - Retirement	\$ 1,393,486.45	\$ 1,433,972.95	\$ 2,075,276.72	\$ 2,130,936.67	\$ 2,300,459.76	\$ 2,306,614.74
Worker's Comp	\$ 58,389.95	\$ 57,583.38	\$ 44,660.81	\$ 32,118.78	\$ 40,715.63	\$ 35,553.76
Longevity	\$ 140,160.78	\$ 14,271.44	\$ 9,681.84	\$ 10,507.82	\$ 12,695.58	\$ 9,672.77
Sick Leave	\$ 90,548.58	\$ 67,680.47	\$ 143,125.23	\$ 125,606.05	\$ 137,888.47	\$ 111,145.66
Vacation	\$ 154,197.48	\$ 160,760.16	\$ 172,895.61	\$ 158,887.82	\$ 185,647.63	\$ 163,234.52
Holiday/Birthday	\$ 106,681.28	\$ 108,970.53	\$ 115,874.40	\$ 116,605.28	\$ 131,028.45	\$ 113,027.11
Personal Leave	\$ 19,253.16	\$ 23,041.06	\$ 25,431.40	\$ 24,000.64	\$ 22,504.89	\$ 27,183.88
Social Security	\$ 206,213.17	\$ 204,270.44	\$ 216,071.98	\$ 214,877.81	\$ 230,886.70	\$ 224,654.02
Jury/COVID/Misc	\$ 24,111.36	\$ 32,032.37	\$ 37,865.26	\$ 167,624.13	\$ 19,745.36	\$ 7,107.98
Totals	\$ 4,027,810.26	\$ 3,625,249.60	\$ 3,768,668.51	\$ 3,850,882.37	\$ 3,628,820.13	\$ 3,564,998.38

INSURANCE COMPARISON TO MTF

		<i>TOTAL</i>										
	<i>MTF</i>	<i>INS % OF MTF</i>	<i>HEALTH INS</i>	<i>% OF MTF</i>	<i>S/A LIFE INS</i>	<i>% OF MTF</i>	<i>RETIRE- MENT</i>	<i>% OF MTF</i>	<i>WORKER'S COMP</i>	<i>% OF MTF</i>	<i>LIABILITY/ FLEET INS</i>	<i>% OF MTF</i>
2012	\$5,965,822.68	25.49%	\$816,444.73	13.69%	\$15,250.64	0.26%	\$450,881.84	7.56%	\$34,387.46	0.58%	\$203,712.00	3.41%
2013	\$6,112,127.82	32.03%	\$1,214,939.26	19.88%	\$14,330.74	0.23%	\$505,255.76	8.27%	\$16,401.09	0.27%	\$206,764.00	3.38%
2014	\$6,257,600.82	30.47%	\$942,471.95	15.06%	\$15,254.79	0.24%	\$662,073.92	10.58%	\$83,691.00	1.34%	\$203,369.00	3.25%
2015	\$6,560,008.60	39.25%	\$1,554,423.05	23.70%	\$16,540.23	0.25%	\$714,878.86	10.90%	\$79,254.00	1.21%	\$209,860.00	3.20%
2016	\$6,823,568.89	54.23%	\$2,177,787.37	31.92%	\$16,784.42	0.25%	\$1,236,333.84	18.12%	\$58,991.00	0.86%	\$210,838.00	3.09%
2017	\$9,114,490.35	38.23%	\$1,817,192.12	19.94%	\$17,575.93	0.19%	\$1,393,486.45	15.29%	\$58,389.95	0.64%	\$197,729.00	2.17%
2018	\$9,555,587.58	33.58%	\$1,503,396.45	15.73%	\$19,270.35	0.20%	\$1,433,972.95	15.01%	\$57,583.38	0.60%	\$194,421.00	2.03%
2019	\$11,093,966.11	29.15%	\$907,953.04	8.18%	\$19,832.22	0.18%	\$2,075,276.72	18.71%	\$44,660.81	0.40%	\$186,481.00	1.68%
2020	\$10,959,734.58	29.24%	\$851,798.91	7.77%	\$17,918.46	0.16%	\$2,130,936.67	19.44%	\$32,118.78	0.29%	\$171,912.73	1.57%
2021	\$12,233,255.14	24.77%	\$528,746.34	4.32%	\$18,501.32	0.15%	\$2,300,459.76	18.80%	\$40,715.63	0.33%	\$141,941.00	1.16%

INSURANCE COMPARISON TO MTF



2022 CERTIFIED ROAD MILEAGE BY TOWNSHIP

<u>Township</u>	<u>NON-URBAN GRAVEL</u>		<u>NON-URBAN SURFACED</u>		<u>TOTAL NON-URBAN</u>		<u>GRAVEL URBAN</u>		<u>SURFACED URBAN</u>		<u>TOTAL URBAN</u>		<u>Total</u>	<u>Total</u>	<u>TOTAL MILEAGE</u>
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	
Bath	0.00	19.11	13.00	12.96	13.00	32.07	0.00	5.58	10.51	27.16	10.51	32.74	23.51	64.81	88.32
Bengal	0.00	49.52	6.13	6.10	6.13	55.62	0.00	0.00	0.00	0.00	0.00	0.00	6.13	55.62	61.75
Bingham	0.00	30.07	4.51	9.51	4.51	39.58	0.00	7.64	4.43	12.31	4.43	19.95	8.94	59.53	68.47
Dallas	0.00	52.98	12.83	0.13	12.83	53.11	0.00	0.00	0.00	0.00	0.00	0.00	12.83	53.11	65.94
DeWitt	0.00	4.25	4.34	2.79	4.34	7.04	0.00	1.99	37.17	52.96	37.17	54.95	41.51	61.99	103.50
Duplain	0.00	36.69	29.06	10.82	29.06	47.51	0.00	0.00	0.00	0.00	0.00	0.00	29.06	47.51	76.57
Eagle	3.58	24.06	23.89	6.02	27.47	30.08	0.00	0.00	0.00	1.01	0.00	1.01	27.47	31.09	58.56
Essex	0.51	53.85	20.53	4.76	21.04	58.61	0.00	0.00	0.00	0.00	0.00	0.00	21.04	58.61	79.65
Greenbush	1.99	39.94	17.41	17.49	19.40	57.43	0.00	0.00	0.00	0.00	0.00	0.00	19.40	57.43	76.83
Lebanon	5.98	43.22	15.02	0.00	21.00	43.22	0.00	0.00	0.00	0.00	0.00	0.00	21.00	43.22	64.22
Olive	0.00	23.48	27.18	17.12	27.18	40.60	0.00	0.00	0.18	1.54	0.18	1.54	27.36	42.14	69.50
Ovid	0.00	44.66	17.77	12.72	17.77	57.38	0.00	0.00	0.00	0.00	0.00	0.00	17.77	57.38	75.15
Riley	0.99	54.40	20.05	0.37	21.04	54.77	0.00	0.00	0.00	0.00	0.00	0.00	21.04	54.77	75.81
Victor	0.00	29.49	26.90	18.59	26.90	48.08	0.00	0.00	0.00	0.00	0.00	0.00	26.90	48.08	74.98
Watertown	0.00	21.69	20.05	8.84	20.05	30.53	0.00	7.54	3.70	11.40	3.70	18.94	23.75	49.47	73.22
Westphalia	5.98	48.21	17.03	0.00	23.01	48.21	0.00	0.00	0.00	0.00	0.00	0.00	23.01	48.21	71.22
TOTALS	19.03	575.62	275.70	128.22	294.73	703.84	0.00	22.75	55.99	106.38	55.99	129.13	350.72	832.97	1,183.69

2022 CERTIFIED ROAD MILEAGE BY TOWNSHIP

TOWNSHIP	PRIMARY		LOCAL		TOTAL
	GRAVEL	PAVED	GRAVEL	PAVED	
Bath	0.00	23.51	24.69	40.12	88.32
Bengal	0.00	6.13	49.52	6.10	61.75
Bingham	0.00	8.94	37.71	21.82	68.47
Dallas	0.00	12.83	52.98	0.13	65.94
DeWitt	0.00	41.51	6.24	55.75	103.50
Duplain	0.00	29.06	36.69	10.82	76.57
Eagle	3.58	23.89	24.06	7.03	58.56
Essex	0.51	20.53	53.85	4.76	79.65
Greenbush	1.99	17.41	39.94	17.49	76.83
Lebanon	5.98	15.02	43.22	0.00	64.22
Olive	0.00	27.36	23.48	18.66	69.50
Ovid	0.00	17.77	44.66	12.72	75.15
Riley	0.99	20.05	54.40	0.37	75.81
Victor	0.00	26.90	29.49	18.59	74.98
Watertown	0.00	23.75	29.23	20.24	73.22
Westphalia	5.98	17.03	48.21	0.00	71.22
	19.03	331.69	598.37	234.60	1183.69

FINAL ALLOCATION BUDGET AMENDMENT NO. 2 **CLINTON COUNTY ROAD COMMISSION**

Fund 201
Budget Year Ending 12/31/2022

<u>Account Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Authorized Inc. (Dec.)</u>	<u>Amended Budget</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>
Fees	(87,000.00)	(78,059.84)	0.00	(78,059.84)	(80,505.00)	2,445.16
Federal Grants	(1,706,000.00)	(2,052,175.92)	(552,695.07)	(2,604,870.99)	(1,499,481.40)	-1,105,389.59
State Grants	(12,124,347.00)	(11,429,498.35)	552,695.07	(10,876,803.28)	(12,818,804.27)	1,942,000.99
Contributions from Local Units	(2,850,300.00)	(3,341,798.10)	0.00	(3,341,798.10)	(3,350,668.61)	8,870.51
Charges for Services	(1,154,125.00)	(1,971,719.47)	0.00	(1,971,719.47)	(2,206,492.12)	234,772.65
Interest and Rents	(15,507.00)	(274,657.00)	0.00	(274,657.00)	(309,185.10)	34,528.10
Other Revenue (includes Bond Proceeds)	(18,036,000.00)	(22,063,853.59)	0.00	(22,063,853.59)	(22,243,853.59)	180,000.00
Total Revenues	(35,973,279.00)	(41,211,762.27)	(0.00)	(41,211,762.27)	(42,508,990.09)	-1,297,227.82
TOTAL REVENUES	(35,973,279.00)	(41,211,762.27)	(0.00)	(41,211,762.27)	(42,508,990.09)	(1,297,227.82)
<i>Less Bond Proceeds and interest earned on bonds</i>					19,445,584.61	
TOTAL REVENUES					(23,063,405.48)	
Primary Construction/Capacity Improvement	0.00	(19,500.00)	0.00	(19,500.00)	(22,182.76)	2,682.76
Primary Preservation/Structural Improvement	1,895,000.00	7,040,061.52	424,500.00	7,464,561.52	7,463,759.69	801.83
Primary Routine & Preventive Maintenance	3,136,000.00	3,316,000.00	728,897.01	4,044,897.01	4,043,758.84	1,138.17
Local Construction/Capacity Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Local Preservation/Structural Improvement	1,000,000.00	1,178,000.00	55,000.00	1,233,000.00	1,232,840.17	159.83
Local Routine & Preventive Maintenance	4,240,000.00	5,705,000.00	1,291,456.00	6,996,456.00	6,995,039.94	1,416.06
Equipment Expense (net)	(93,320.00)	(26,410.00)	219,954.61	193,544.61	(11,967.06)	205,511.67
Fringe Benefit Expense	3,302,342.00	3,357,882.00	(3,357,882.00)	0.00	(0.00)	0.00
Distribution Expense	632,890.00	693,240.00	(693,240.00)	0.00	0.00	0.00
Administrative Expense (net)	498,745.00	468,295.97	345,525.00	813,820.97	787,825.33	25,995.64
State Trunkline Maintenance	900,000.00	988,000.00	77,500.00	1,065,500.00	1,065,135.99	364.01
State Trunkline Non-Maintenance	100,000.00	335,000.00	(1,500.00)	333,500.00	333,485.56	14.44
Maint. Ser. for other Units of Gov't	100,000.00	493,769.04	0.00	493,769.04	493,769.04	0.00
Non-Road Related Projects	300,000.00	515,000.00	(6,000.00)	509,000.00	508,566.33	433.67

Capital Outlay (net)	17,799,000.00	8,472,829.00	735,789.38	9,208,618.38	9,061,196.26	147,422.12
Drain Assessments	52,675.00	56,694.96	0.00	56,694.96	56,694.96	0.00
Debt Service	1,200,000.00	585,507.38	180,000.00	765,507.38	763,524.51	1,982.87
Total Expenditures	35,063,332.00	33,159,369.87	(0.00)	33,159,369.87	32,771,446.80	387,923.07
TOTAL EXPENDITURES	35,063,332.00	33,159,369.87	(0.00)	33,159,369.87	32,771,446.80	387,923.07
<i>Less New Facility Expenditures</i>					(9,797,463.96)	
TOTAL EXPENDITURES					22,973,982.84	

Current Estimated Operating Surplus (Deficit) 89,422.64

Accumulated Available Unappropriated Surplus 6,331,784.23

PROJECTED FUND BALANCE AT END OF BUDGET YEAR **6,421,206.87**

Reserve for Inventory	\$	682,519.77
Designated for Gravel	\$	294,730.90

Total Designated & Reserved Funds \$ 977,250.67

Total including Reserves and Designated Fund Balances 7,398,457.54

Approved:

Gail Watkins, Chairperson

Michael Frederick, Vice Chairperson

Kevin Holt, Member

2022 ORGANIZATIONAL CHART CLINTON COUNTY ROAD COMMISSION

