

# **CLINTON COUNTY ROAD COMMISSION 112TH ANNUAL REPORT 2025**



## **BOARD OF COMMISSIONERS**

Gail Watkins — Chair

Michael Frederick — Vice Chair

Kevin Holt — Member

## **ADMINISTRATION**

Doug Steffen — Managing Director

Karla Gurski — Finance Director

Scott Irrer — Director of Operations

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# FROM THE MANAGING DIRECTOR

In 2025, our road commission demonstrated a deep and sustained commitment to maintaining and improving the infrastructure that keeps our communities connected. Through thoughtful planning, disciplined execution, and careful stewardship of public resources, we advanced a range of projects that enhanced roadway safety, extended the life of our pavement network, and improved daily travel conditions for residents, businesses, and visitors alike. Our work spanned major resurfacing efforts, preventative maintenance programs, and timely repairs, each selected and prioritized to deliver the greatest long-term value. Just as important, we strengthened collaboration with local municipalities, contractors, and the public, ensuring that our decisions were informed, transparent, and aligned with the evolving needs of the communities we serve.

The year began with a significant challenge - a major culvert failure on a heavily traveled primary road that required immediate attention. Our staff responded with urgency and professionalism, coordinating design, permitting, and construction to complete the replacement in under two months. This rapid response restored normal traffic flow with minimal disruption and underscored our ability to mobilize effectively when it matters most. The experience set the tone for the remainder of the year, reinforcing the importance of preparation, clear communication, and accountability across all levels of the organization. Guided by a commitment to continuous improvement, we evaluated our processes, incorporated practical innovations, and remained focused on long-term system sustainability despite ongoing challenges such as weather variability and budget constraints. As we reflect on 2025, we take pride not only in the projects completed, but in the professionalism, adaptability, and teamwork that defined our efforts and strengthened the public's trust in our mission.



# 2025 - A LOOK BACK

- CCRC provided communication and leadership training for CCRC administrative staff.
- Initiated State Earmark funding on three projects, including the completion of the DeWitt Road to Kinley Road Earmark project.
- Implemented and ensured compliance with the Earned Sick Time Act.
- Completed epoxy floor coating installation in the CCRC garage.
- CCRC Hosted “Bring Your Child to Work Day” on April 24, 2025, with participation from many staff members and their children.



- Conducted a comprehensive review and revision of all CCRC Board policies to update content and eliminate outdated or unnecessary policies.
- Celebrated the retirement of two employees, recognizing a combined total of over 35 years of service to Clinton County.



- Completed countywide culvert assessments and shared findings with each township to support future planning for improvements and repairs.



In the fall of 2025, the Clinton County Road Commission was featured in *Crossroads* magazine, showcasing the innovative and successful steps taken in our operations, including process improvements, new equipment, staff growth, and the construction of our new facility.

Read the article below:



## MEMBER FEATURE

# CLINTON COUNTY

## Laying the groundwork for lasting success

CCRC crew assembling an aluminum box culvert for placement on Chandler Road. Summer 2024.

Clinton County serves as a cornerstone of mid-Michigan, connecting the Capitol City northward into farmland and bedroom communities. Established in 1839, the county is now home to about 80,000 residents and continues to see steady, modest growth. Many residents commute to jobs in Lansing, including state government and legislative work, automobile manufacturing and Tier 1 and 2 suppliers, alongside a strong agricultural base of livestock and cash crops.

The average commute in Clinton County is 24 minutes, nearly enough to cross the county from end to end. That makes a reliable road system essential for residents and businesses alike, a responsibility that falls squarely on the **Clinton County Road Commission (CCRC)**.

### Striding toward improved efficiency

Like every road agency in the state, CCRC is challenged to meet the needs of its community and support economic growth. A consistent theme in conversation with CCRC is efficiency and advancement in management of its assets – despite ever-tightening revenue.

“It’s important for county road agencies to know that with a smaller road commission you can still get a lot of work done and deliver some pretty innovative projects,” said **Doug Steffen**, managing director of CCRC since 2019. A surveyor by training, Steffen previously worked 19 years at the Ingham County Road Department and the Calhoun-Jackson Road Department during the period when the two were merged.

### Spending coin to save \$\$

Innovating for the best results requires investing in new people, processes, equipment and sometimes even new buildings – all while keeping up with normal road and bridge work.

One of the biggest changes at CCRC in recent years was construction of a new combined office-garage-storage facility – which was a decade in the planning. The county has a single garage-office complex.

The previous 50-year-old building was built on low ground that was frequently wet, including the hoist pits, leading to rusted pipes beneath the floor. It also contained asbestos in the walls and an HVAC system that was so poor trucks

wouldn’t thaw out on winter nights, Steffen said. In addition, other valuable equipment had to be stored outside year round.

Staff began planning its next-generation building, comparing an extensive remodel to new construction.

“We started talking about our plans for the new building with the county and our townships about a year and a half before we even engaged with consultants to help us sort things out,” Steffen said.

CCRC worked with a government fiscal consultant to explore many financing options before moving ahead with a 20-year bond (2.6% interest) in 2021. Construction of the new facility was about 35% more than rehabbing the existing structure, but would not have solved the wet soil and poor siting that were causing the biggest headaches.

CCRC provided a detailed analysis of the condition of the old building to the Clinton County Commission and had to prove that revenues would be sufficient for the structure and roadwork across the county for the life of the bond. In the end, there were virtually no complaints about the new building which was dedicated in 2023.

*Continued on page 9*

“Our new facility is twice as big and we now finally have all of our equipment inside, under cover and out of the weather,” Steffen said. “The way things are laid out – the hoists, the mechanic bays – all make a clean, safe workspace. We now have locker rooms for both our male and female workers.”

“Even with the larger building, our energy costs are less than in the former building,” he added. “We have more natural light and warmth, and that makes a good work environment. People want to come work for us, in part because of our facilities and equipment.”

### **Pension liabilities – no sweat now**

One factor enabling CCRC to get the community’s go-ahead for the new structure was the fact it had contributed heavily to getting its pension fund to 103% funded and its OPEB is also funded over 100%.

“We actually fully funded our other post-employment benefits (OPEB) first,” Steffen said. “These were promises made to our employees in the past, and we want to fulfill that trust. By getting these funds above 100%, we now allocate those additional dollars back into the road commission’s budget for road and maintenance projects.”

### **Following the capital improvement plan**

CCRC prides itself on modern technology, trucks and equipment. The oldest front-line trucks are only 10 years old, and the agency leases heavy equipment, including loaders, graders and backhoes on five-year terms that include full warranties.

“That way we’re not constantly dealing with breakdowns. As soon as the equipment begins to show wear, we trade them in for a new lease,” Steffen said. The agency also has four full-time staff mechanics to keep operations running smoothly.

“I remember I started at a road commission in a truck with no air conditioning



CCRC crews assembling and installing an aluminum box culvert.

– and that was hot in the summer! Employees’ expectations are different today! But they take a lot of pride in caring for our new equipment.”

### **Tracking the culverts**

At a recent CRA District meeting, CCRC showcased its just-completed culvert project. “We find ourselves once a year having to rush out to a township and say, ‘Bad news, your culvert is collapsing and we have to close that road,’” Steffen said. “And it might be a \$100,000-\$700,000 expense. The townships want to know why there was no warning to them.”

“Our townships control \$4-5 million a year in local revenue and if I can’t tell them the condition of gravel roads, they’d rightfully ask, ‘What do I have you for?’” Steffen said. “The same goes for culverts, but we weren’t in a position to know their condition. Our townships look to us to be road professionals and we intend to deliver results.

“So, we as a team of engineering and operations staff said how can we better

plan for this. At the time, we didn’t even know where all our culverts were located,” Steffen said. CCRC ended up working with Land Resource Engineering (LRE) on a multi-year project, which was just completed at a cost of \$10,000/township.

“We now know how many culverts we have, their length, condition (excellent, fair, poor, failed) and where they are at,” Steffen said. “We are now generating reports on the poor and failed culverts so that we can check them every six months. It helps us and the townships make better decisions. And it allows us to manage this important asset. My Board loves this – they want us to move into new things.”

### **It’s also all about the people**

Building strong relationships with townships and internally with staff is very important to Steffen’s leadership style. “A great day always starts with a good cup of coffee and simply saying good morning to the staff.”

*Continued on page 11*



CCRC staff.

“One thing I pride myself on is that I’m all about people: The staff, the residents, the community,” Steffen said. “Every morning, I sit with our operations staff out in the garage to review work orders for the day. It gives me a general idea of what’s going on and lets them know I’m interested in what they’re doing. If they see me regularly, they know they can talk to me.”

CCRC has a monthly meeting with the operations staff to provide an update on their budget situation, what’s happening in the year-ahead plan and seeking input on what needs fixing, Steffen said.

The staff also takes pride in quickly responding to service requests, which come in by phone and email. “By the time I get it, most often one of our staff has already noticed it and taken care of it,” Steffen said. “Our success comes from how much our employees care about the work that they do. We are responsive and return phone calls from the public.”

When it comes to townships, Steffen’s leadership team and road commissioners schedule 16 one-on-one meetings with

them over two days in March. Again, in late summer, Steffen and a road commissioner go to every township board meeting to gather priorities, give updates on road commission activities, and answer questions to “keep the train on the tracks.”

### It’s also about road funding

Steffen joins other county road agency managers in saying inadequate state road funding restricts their ability to provide basic services for their communities. This past spring, one of Clinton’s 16 townships had an \$200,000 culvert fail and did not have funds set aside to replace it. Perhaps the no-match Neighborhood Roads Fund in the House Transportation Package would be very helpful to a township in such a situation, Steffen said.

“We need funding to address our roads and bridges,” he said. “Yes, we’re skimming by with a chip seal on top of a less-than-good road. We definitely need additional funds now so that we can make the appropriate fix at the appropriate time to get the longest life out of our roads – and bridges. That’s what’s best for Michigan taxpayers.” **CRA**



CCRC's new modern equipment maintenance shop.

# JUST THE FACTS

Office Headquarters:  
**ST. JOHNS**

**45** full-time staff



**3** Commissioners (appointed)

**MILES OF ROAD: 1,185**

Total paved: **568 miles**

Primary: **332** Local: **236**

Total unpaved: **617 miles**

Primary: **19** Local: **598**

MDOT Contract: **129** Bridges  
**Yes**  
(239 lane miles)



Annual Budget: **\$14 M**  
(FY 2025)

Local Revenue: **\$4 M**  
(FY 2025)

Annual Snowfall  
**55"**

CCRC Established  
**1913**

Garages  
**1**



Office Built  
**2023**



**FUN FACT:** The CCRC resides in the Mint Capitol of Michigan. Peppermint and Spearmint are grown locally. During the summer months when mint is harvested it is not uncommon to smell the pleasant aroma while traveling and working alongside the roadways throughout the county. Steam is used to separate the mint oil from the plant. Often you will hear the screech of a steam whistle on the horizon. A common sound here which signifies summer in our county.

2025

# BRING YOUR Kids TO WORK DAY

2025



# GRANGE ROAD CULVERT FAILURE & REPLACEMENT



The Grange Road Culvert over the Fuller Creek failed in April of 2025, as a result of heavy rain. The primary road culvert in Dallas Township required an emergency closer of the road and structure replacement.

CCRC staff was notified of the failure immediately and had the site closed off to traffic.



The failed structure was 158"X104", and the replacement structure was a 10-gauge corrugated pipe 171"x 110".



The emergency repair was completed and reopened to traffic in just over six weeks.





# 2025 TOTALS

## MATERIALS

All totals in tons unless otherwise noted

Chipseal Stone - 9844	29aybd - 0
Patch Stone - 181.0	23amod - 52,873
Ams-Seal - 7,441	Crushed Concrete - 156
Salt - 3,991	

Blacktop Cold Patch - 8

Winter Sand - 409

Mineral Well Brine & 38% Chloride (Gallons) - 2,934,137

Winter Chloride (Gallons) - 25,828



## ASPHALT

Asphalt (County) - (Tons) 34,829.08 (Miles) 11.20

Asphalt (Federal Aid) - (Tons) 24,773.50 (Miles) 5.42

Overband - (Pounds) 222,606

Chip Seal/Fog Seal - County & Federal Aid (Miles) 64.38



## PAVEMENT MARKING

Total Miles - 289.11

## DRAINAGE

Plastic Tile - (36" and above - feet) 40.00 (36" and below - feet) 420.00

CMP - (36" and above - feet) 316.00 (Below 36" - feet) 310 .00

## PERMITS

Right of Way & Drive Permits - 426

Move & Utility Permits - 783



## SIGNS

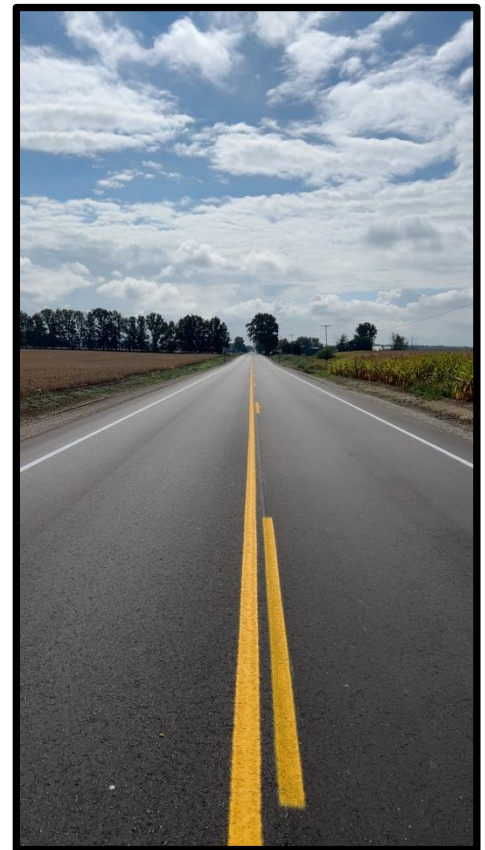
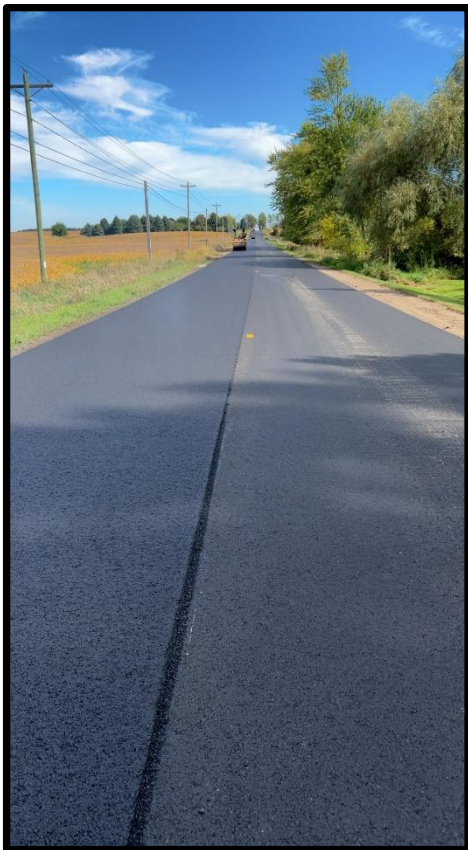
Stop Signs - 43

Stop Aheads -



## FINANCIALS:

- For the year ending December 31, 2025, the general fund reported an increase in fund balance of \$1,060,260, compared to a decrease of \$764,237 in the prior year. Total revenues and other financing sources were \$26,084,120, reflecting an increase of \$2,896,873 from the previous year. Total expenditures were \$25,023,860, which is \$1,072,374 higher than the prior year.
- The Michigan Transportation Fund (MTF) ORTA estimated total 2025 payments to the CCRC at \$13,784,109. The actual distribution received was \$13,363,462, which was 5% higher than originally budgeted. However, overall MTF revenues were down approximately 17% from the previous year due to the removal of sales tax from gasoline, while the replacement revenue from the increased gas tax has not yet been realized. Road commissions are expected to be made whole in 2026, sometime after the first quarter.
- In 2025 an average of \$25,214 per mile of MTF was received for primary roads, while an average of \$34,838 per mile was spent on primary road construction, preservation, & maintenance. An average of \$5,396 per mile of MTF was received for local roads, while an average of \$9,667 per mile was spent on local road construction, preservation, & maintenance.
- The road commission remains committed to funding its pension liability. In 2025, additional contributions to the Surplus account were ceased, and \$7.39 million was transferred from the Surplus Division to the Defined Benefit (DB) Divisions. This transfer reduced the 2025 Annual Required Contribution (ARC) and lowered the Road Commission's fringe rate from 141% to 75.5%. As of the 2024 AVV, the pension liability is funded at 103%.
- With the Other Post-Employment Benefits (OPEB) trust being funded at 174%, the board continues paying for the expenses from the trust, relieving that expense from the general fund.



## ROAD MAINTENANCE & PROJECTS:

- The county road system preservation/structural improvement activities on primary roads totaled \$8,712,466, an increase of \$5,374,873, from 2024, primarily due to more Federal Aid projects in the current year, which included the commencement on the state earmarked projects, DeWitt Road (completed), Airport Road, and Chandler Road.
- The county road system preservation/structural improvement activities on local roads totaled \$1,499,452, a decrease of \$971,936 from 2024.
- The county road system routine/preventative maintenance activities on primary roads totaled \$3,505,846, a decrease of \$83,296, from 2024.
- The county road system routine/preventative maintenance activities on local roads totaled \$6,554,637, a decrease of \$1,046,890 from 2024.
- CCRC was awarded additional grant money in the amount of \$54,900 Federal Highway Safety Improvement Program Funds to update intersection signage on 28 primary roads throughout various townships in the county.
- 26.75 miles of primary roads were resurfaced or reconstructed in 2025. With one primary culvert replacement on Grange Road, and guardrail replacement on Shepardsville Road in Duplain Township.
- 10.09 miles of local roads were resurfaced or considered heavy re-gravels in 2025, which also included the replacement of two large culverts, Dexter Trail over Muskrat Creek and Kinley Road over Peets Creek.

### **Projects in 2025 utilizing STP funds include:**

- Airport Road Earmark Paving
- Webster Road from I-69 to Clark Road resurfacing

### **Projects in 2025 utilizing State Earmarked Funds:**

- DeWitt Road from Kinely to M-21
- Airport Road Earmarked Paving
- Chandler Road from County Line to State Earmark

### **Projects in 2025 utilizing National Highway Safety funds include:**

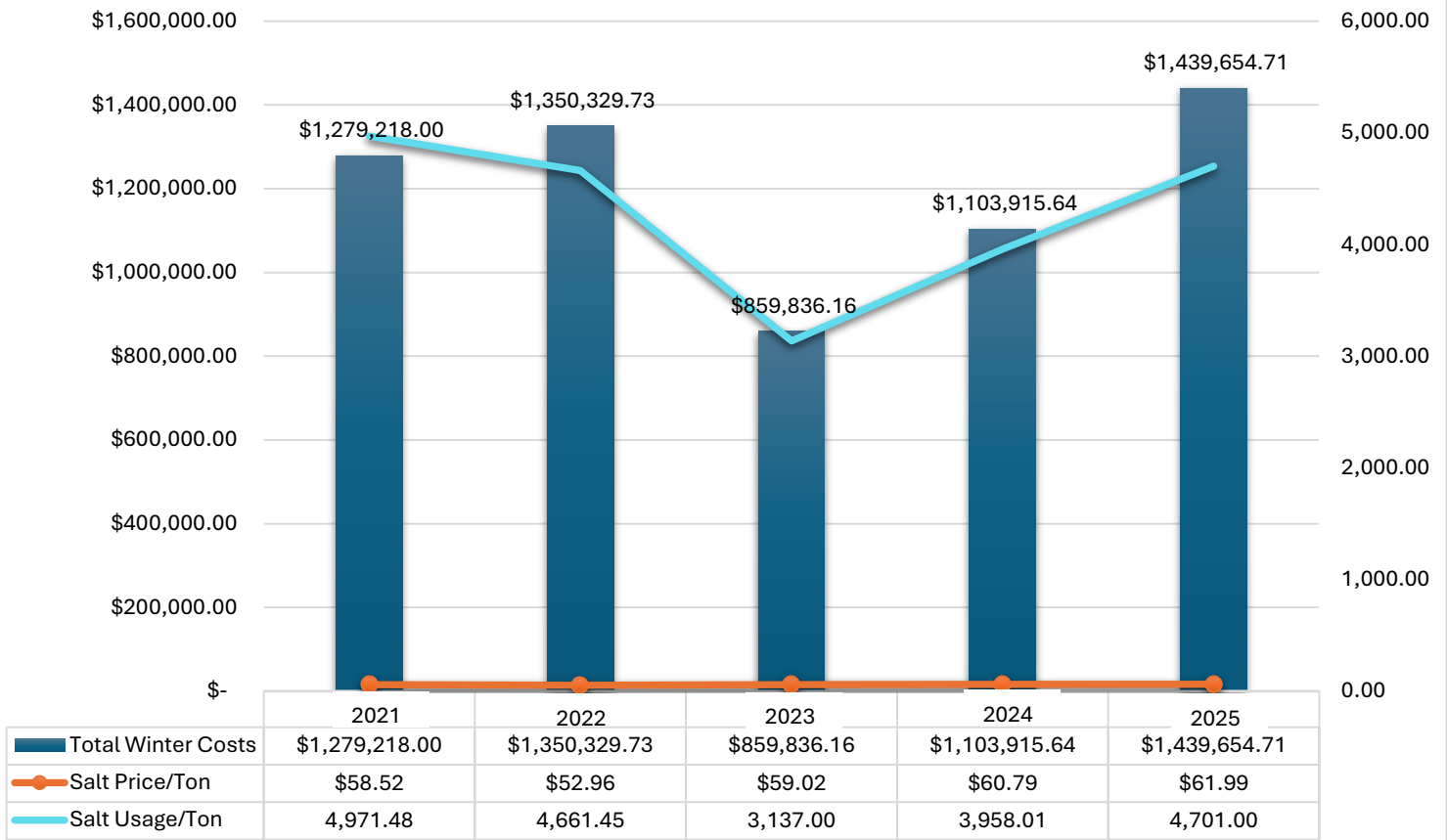
- Intersection Signage Upgrade throughout County

### **2025 Primary Paving Projects:**

- Colony Road from Forest Hill to Wright Road
- Francis Road from Pratt to Centerline Road



## WINTER MAINTENANCE EXPENDITURE DATA



## INDEPENDENT AUDITORS' REPORT

April 20, 2026

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, 2025, 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, 2025, 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 Opinions*

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 general operating fund schedules, as listed in the table of contents, 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 general operating fund 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 20, 2026, 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.

The image shows a handwritten signature in black ink that reads "Lehmann Johnson 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, 2025. 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 \$101,047,476 at the end of the 2025 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/amortization 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 the 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 (the 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.

#### 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.

**CLINTON COUNTY ROAD COMMISSION**  
**(A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)**

**Management's Discussion and Analysis**

**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.

**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**

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Current and other assets	\$ 19,914,532	\$ 20,114,922
Capital assets, net	105,682,252	100,865,078
<b>Total assets</b>	<u>125,596,784</u>	<u>120,980,000</u>
<b>Deferred outflows of resources</b>	<u>1,734,443</u>	<u>4,335,346</u>
<b>Liabilities</b>		
Current and other liabilities	7,326,768	9,142,573
Long-term liabilities	18,470,882	21,392,746
<b>Total liabilities</b>	<u>25,797,650</u>	<u>30,535,319</u>
<b>Deferred inflows of resources</b>	<u>486,101</u>	<u>246,987</u>
<b>Net position</b>		
Net investment in capital assets	87,951,494	81,663,183
Restricted	10,563,283	8,904,594
Unrestricted	2,532,699	3,965,263
<b>Total net position</b>	<u>\$ 101,047,476</u>	<u>\$ 94,533,040</u>

**CLINTON COUNTY ROAD COMMISSION**  
**(A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)**

**Management's Discussion and Analysis**

**Condensed Statements of Activities**

	<b>2025</b>	<b>2024</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,934,381	\$ 2,710,913
Operating grants and contributions	19,553,096	14,845,886
Capital grants and contributions	4,545,237	4,822,853
<b>Total revenues</b>	<u>26,032,714</u>	<u>22,379,652</u>
<b>Expenses</b>		
Public works	18,916,358	19,009,086
Interest expense	601,920	598,653
<b>Total expenses</b>	<u>19,518,278</u>	<u>19,607,739</u>
<b>Change in net position</b>	6,514,436	2,771,913
Net position, beginning of year	<u>94,533,040</u>	<u>91,761,127</u>
<b>Net position, end of year</b>	<u>\$ 101,047,476</u>	<u>\$ 94,533,040</u>

Net position increased during the year by \$6,514,436, primarily due to revenues exceeding expenses on road projects, as well as additional funding from the State of Michigan. Current and other liabilities decreased by \$1,815,805 due to a reduction in deferred revenue resulting from completed road projects and a lower accounts payable balance at year-end.

Net OPEB asset increased during the year by \$549,243 primarily due to higher returns on plan assets. Deferred outflows of pension amounts decreased by \$2,438,088 primarily due to the amortization of prior year deferred amounts and changes in actuarial assumptions and investment experience. Net pension liability decreased by \$2,081,707 primarily due to positive investment returns, employer contributions exceeding pension expense, and updated actuarial assumptions.

Charges for services decreased by \$776,532 from the prior year primarily due to less work on Trunkline and less work done for other agencies. Operating grants and contributions increased by \$4,707,210 from the prior year primarily due completed work on the DeWitt Road State Earmark project and increased work for local townships. Capital grants and contributions decreased by \$277,616 from the prior year primarily due to less federal aid projects.

Public works expenses remained consistent with the prior year, as preservation, structural improvements, and maintenance activities continued on local and primary roads.

# CLINTON COUNTY ROAD COMMISSION

## (A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)

### Management's Discussion and Analysis

#### Financial Analysis of the Road Commission's General Operating Fund

For the year ended December 31, 2025, the fund balance of the General Fund increased by \$1,060,255, as compared to a decrease of \$764,237 for the prior year. Total revenues and other financing sources came to \$26,084,120, an increase of \$2,896,872 as compared to the prior year. Total expenditures amounted to \$25,023,865, an increase of \$1,072,380 compared to the prior year.

The significant change in fund revenues was the result of the following:

- Federal Revenues increased by \$875,572, primarily as a result of the completion Webster Road project and pathway in Bath Township.
- State Revenues increased by \$4,523,771, primarily as a result of state earmark projects on DeWitt Road, Airport Road, and Chandler Road.
- Charges for services decreased by \$872,750, primarily due to a reduction in work performed for other agencies.
- Proceeds from issuance of other long-term liabilities decreased by \$723,221, primarily due to the absence of equipment leases in 2025.

The significant changes in fund expenditures were the result of the following:

- Expenditures related to primary road preservation and maintenance increased by \$4,541,910, primarily as a result of the commencement of the state earmark projects.
- Expenditures related to local road preservation and maintenance decreased by \$2,018,817, due to fewer projects undertaken by local townships.
- State trunkline expenditures decreased by \$194,388, mainly attributed to a smaller Transportation Work Authorization (TWA) from the State of Michigan compared to the prior year.
- Expenditures for non-road projects increased by \$305,586, primarily due to a pathway project in a local township.
- Expenditures for capital outlay (net) decreased by \$982,826 due to the absence of equipment leases in the current year.

#### 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.

## 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 revenues between the original and final amended budget of \$7,545,700. This decrease in estimated revenues was the result of the following significant amendments:

- The budgeted intergovernmental federal sources revenue decreased by \$346,000, primarily due to less than anticipated federal aid projects.
- The budgeted intergovernmental state sources revenue decreased by \$6,650,000, largely due to the start of the state earmarked projects, but the majority of projects getting deferred to the following year.
- The budgeted local sources revenue decreased by \$595,000, mainly because of decreased work within townships in the current year than initially expected.

During the year, there was a decrease in estimated other financing sources between the original and final amended budget of \$125,000. This decrease was attributed to the absence of any equipment lease transactions.

During the year, there was a decrease in estimated expenditures of \$7,539,149. This decrease in estimated expenditures was the result of the following significant amendments: This reduction was primarily due to significant amendments related to the Airport Road and Chandler Road state earmark projects being deferred to the following year.

- The budgeted expenditures for primary roads decreased by \$6,140,000 during 2025. This reduction was primarily due to the deferral of state earmark projects originally scheduled for the current year into the following year.
- The budgeted expenditures for local roads increased by \$1,712,000 during 2025. The main reason for this was primarily due to higher-than-anticipated routine & preventative maintenance activity in local road projects.
- The budgeted expenditures for State trunkline increased by \$360,000 during 2025. This amendment was primarily due to approval of the TWA project by the State of Michigan, as well as necessary maintenance on the trunkline system.
- The budgeted net expenditures for equipment (net) increased by \$390,800 during 2025. This increase was primarily due to higher equipment maintenance & fuel costs in the current year.

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.

**CLINTON COUNTY ROAD COMMISSION**  
**(A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)**

**Management's Discussion and Analysis**

Actual revenues came in higher than the final amended budget by \$812,309 (3.32%). This was largely caused by a budget variance of \$601,521 due to increased work performed on the state trunkline, higher interest earnings, and gains on the disposal of equipment. In addition, charges for services were \$154,018 below budget as a result of less work performed for other agencies than originally anticipated.

Actual expenditures came in lower than the final amended budget by \$2,947,989 (10.60%). This was largely caused by a budget variance of \$1,076,688 for primary road expenditures (preservation and maintenance) attributed to the deferral of state earmark projects, including Chandler Road and Airport Road, into the following year, and a variance in local road expenditures of \$1,217,911, which were the result of lower-than-anticipated routine and preventative maintenance activities at the local level.

**Capital Assets**

As of December 31, 2025 the Road Commission had invested \$105,682,252 in capital assets, net of accumulated depreciation/amortization, as follows:

	<b>Capital Assets (Net of Depreciation/Amortization)</b>	
	<b>2025</b>	<b>2024</b>
Land	\$ 2,107,399	\$ 2,107,399
Rights of way	2,275,793	2,275,793
Infrastructure - nondepreciable	7,457,214	7,457,214
Buildings and improvements	15,954,240	16,443,495
Equipment	3,810,909	3,408,448
Lease equipment	641,793	873,093
Subscription assets	34,270	-
Infrastructure - depreciable	<u>73,400,634</u>	<u>68,299,636</u>
<b>Capital assets, net</b>	<u><u>\$ 105,682,252</u></u>	<u><u>\$ 100,865,078</u></u>

Capital asset additions of \$11,944,067 are mainly comprised of infrastructure improvements, including newly paved and gravel road projects completed during the current year, as well as new equipment purchases.

Additional information on the Road Commission's capital assets 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**

**Long-term Debt**

The net decrease in the Road Commission's total installment debt is the result of scheduled payments on the bonds offset by the additions related to subscription assets.

	<b>Long-term Debt Governmental Activities</b>	
	<b>2025</b>	<b>2024</b>
Bonds payable	\$ 15,955,000	\$ 16,665,000
Bond premium	1,028,341	1,088,832
Lease liability	711,923	892,278
Subscription liability	35,494	-
Compensated absences	622,865	547,670
<b>Long-term Debt</b>	<b><u>\$ 18,353,623</u></b>	<b><u>\$ 19,193,780</u></b>

Additional long-term debt information can be found in the notes to the financial statements.

**Economic Factors and Road Fund Budgetary Highlights**

- The Michigan Transportation Fund (MTF) is the road commission’s primary revenue source, tied to fuel/public transportation and economic activity.
- MTF decreased about 17% from the previous year due to the removal of sales tax from gasoline, while the replacement revenue from the increased gas tax has not yet been realized. Road commissions are expected to be made whole in 2026, sometime after first quarter.
- Road commission operating expenses continue to rise due to inflation and supply chain issues.
- The state earmark funding received in 2024 for the DeWitt Road from Kinely to M-21 was fully utilized and the project completed. Design work also began on the Chandler Road state earmark project with construction anticipated to start in summer 2026. Additionally, the first phase of construction on the Airport Road state earmark project was completed with the final phase scheduled to begin in spring 2026.
- In early spring 2025, following a period of torrential rainfall over a short timeframe, a primary culvert in Dallas Township failed and required emergency replacement. Due to the Road Commission’s responsible financial management and maintenance of reserve funds for situations such as this, the response was timely and effective. The culvert was replaced and the roadway was reopened within six weeks.

# CLINTON COUNTY ROAD COMMISSION

## (A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)

### Management's Discussion and Analysis

- The Board of Clinton County Road Commissioners elected to discontinue additional contributions to the MERS surplus account and instead reallocate surplus funds held with MERS to the pension divisions, resulting in a reduced Annual Required Contribution (ARC) for fiscal year 2025. This action ultimately lowered the fringe rate by more than 60%. As of the 2024 annual actuarial valuation, the pension plan is 103% funded.
- In 2025, the Road Commission had two retirements, representing a combined total of over 35 years of service to the County. Over the next two years, it is anticipated that approximately 6% of current Road Commission employees may retire.
- In 2025, Michigan enacted a comprehensive transportation funding package establishing new long-term revenue streams and a Neighborhood Roads Fund (NRF) to increase dedicated support for county road commissions and townships. As of 12/31/25, allocations were approved, but full distribution timing and implementation details were still being finalized heading into 2026.
- As the Road Commission anticipates increased funding from the new road funding package(s), the Clinton County Road Commission remains focused on balanced road and bridge projects, equipment needs, & facility improvements while continuing to prioritize the needs of the public & Clinton County residents.

The Road Commission considered these factors in preparing its budget for the 2026 fiscal year.

### 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 Road Commission'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, 2025

**Assets**

Cash and investments	\$ 4,155,607
Restricted cash and investments	8,967,713
Receivables	2,549,489
Inventories	1,279,898
Capital assets not being depreciated/amortized	11,840,406
Capital assets being depreciated/amortized, net	93,841,846
Net other postemployment benefits (OPEB) asset	<u>2,961,825</u>

**Total assets** 125,596,784

**Deferred outflows of resources**

Deferred pension amounts	1,680,649
Deferred OPEB amounts	<u>53,794</u>

**Total deferred outflows of resources** 1,734,443

**Liabilities**

Accounts payable and accrued liabilities	598,214
Unearned revenue	6,265,748
Deposits	66,693
Advances from other governmental units	396,113
Bonds and other long-term liabilities:	
Due within one year	1,281,343
Due in more than one year	17,072,280
Net pension liability (due in more than one year)	<u>117,259</u>

**Total liabilities** 25,797,650

**Deferred inflows of resources**

Deferred pension amounts	172,856
Deferred OPEB amounts	<u>313,245</u>

**Total deferred inflows of resources** 486,101

**Net position**

Net investment in capital assets	87,951,494
Restricted for:	
Primary roads	7,022,262
Local roads	579,196
OPEB	2,961,825
Unrestricted	<u>2,532,699</u>

**Total net position** \$ 101,047,476

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, 2025

Functions / Programs	Expenses	Program Revenues			Net Expense (Revenue)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities</b>					
Public works	\$ 18,916,358	\$ 1,934,381	\$ 19,553,096	\$ 4,545,237	\$ 7,116,356
Interest expense	601,920	-	-	-	(601,920)
<b>Total governmental activities</b>	<u>\$ 19,518,278</u>	<u>\$ 1,934,381</u>	<u>\$ 19,553,096</u>	<u>\$ 4,545,237</u>	
<b>Change in net position</b>					6,514,436
Net position, beginning of year					<u>94,533,040</u>
<b>Net position, end of year</b>					<u>\$ 101,047,476</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, 2025

**Assets**

Cash and investments	\$ 4,155,607
Restricted cash and investments	8,967,713
Receivables:	
Accounts	65,146
Due from other governmental units:	
Federal/state	2,442,620
Local	41,723
Inventory	<u>1,279,898</u>

**Total assets** \$ 16,952,707

**Liabilities**

Accounts payable	\$ 377,368
Due to state	11,547
Accrued liabilities	110,266
Deposits	66,693
Unearned revenue	6,265,748
Advances from other governmental units	<u>396,113</u>

**Total liabilities** 7,227,735

**Fund balance**

Nonspendable:	
Inventory	1,279,898
Restricted for:	
Primary roads	6,371,303
Local roads	137,773
Unassigned	<u>1,935,998</u>

**Total fund balance** 9,724,972

**Total liabilities and fund balance** \$ 16,952,707

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, 2025

<b>Fund balance - General Operating Fund</b>	\$ 9,724,972
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements.</p>	
Capital assets not being depreciated/amortized	11,840,406
Capital assets being depreciated/amortized, net	93,841,846
<p>Long-term liabilities are not due and payable in the current period and are not reported in the funds.</p>	
Bonds and other long-term liabilities	(17,730,758)
Accrued interest on bonds and other long-term liabilities	(99,033)
Compensated absences payable	(622,865)
<p>Certain pension and OPEB-related amounts, such as the net pension liability and net OPEB asset 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.</p>	
Net pension liability	(117,259)
Deferred outflows of resources related to the net pension liability	1,680,649
Deferred inflows of resources related to the net pension liability	(172,856)
Net OPEB asset	2,961,825
Deferred outflows of resources related to the net OPEB asset	53,794
Deferred inflows of resources related to the net OPEB asset	(313,245)
<b>Net position of governmental activities</b>	<u><u>\$ 101,047,476</u></u>

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, 2025

**Revenues**

Intergovernmental:

Federal sources	\$ 1,620,176
State sources	18,359,284
Local sources	3,441,919
Charges for services	1,779,318
Licenses and permits	71,323
Interest and rentals	612,196
Other	64,758

**Total revenues** 25,948,974

**Expenditures**

Current:

Primary road	12,218,312
Local road	8,054,089
State trunkline	1,386,495
Administrative, net	540,485
Equipment, net	653,737
Drains at-large	59,786
Non-road projects	831,068
Capital outlay, net	(294,700)
Debt service:	
Principal	906,267
Interest charges	668,326

**Total expenditures** 25,023,865

Revenues over expenditures 925,109

**Other financing sources**

Proceeds from issuance of other long-term liabilities	51,406
Proceeds from sales of capital assets	83,740

**Total other financing sources** 135,146

**Net change in fund balance** 1,060,255

Fund balance, beginning of year 8,664,717

**Fund balance, end of year** \$ 9,724,972

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, 2025

Net change in fund balance - General Operating Fund \$ 1,060,255

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/amortization expense.

Capital assets purchased or constructed	11,944,067
Depreciation/amortization expense	(7,126,893)
Gain on sale of capital assets	83,740
Proceeds from sale of capital assets	(83,740)

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 bonds and other long-term liabilities	906,267
Issuance of long-term liabilities	(51,406)
Change in accrued interest payable	5,917
Amortization of bond premium	60,491

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	(75,195)
Change in net pension liability and related deferred amounts	(368,484)
Change in net OPEB asset and related deferred amounts	159,417

**Change in net position of governmental activities** \$ 6,514,436

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, 2025

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
<b>Revenues</b>				
Intergovernmental:				
Federal sources:				
Surface Transportation Program	\$ 1,090,000	\$ 1,103,000	\$ 1,103,318	\$ 318
High priority	120,000	48,000	48,822	822
Other	750,000	463,000	468,036	5,036
	<u>1,960,000</u>	<u>1,614,000</u>	<u>1,620,176</u>	<u>6,176</u>
State sources:				
Motor vehicle highway funds:				
Engineering	10,000	10,000	10,000	-
Urban road	1,350,793	1,350,793	1,327,778	(23,015)
Primary road	7,722,015	7,722,015	7,907,284	185,269
Local road	3,939,750	3,939,750	4,118,400	178,650
Other	11,500,000	4,850,000	4,995,822	145,822
	<u>24,522,558</u>	<u>17,872,558</u>	<u>18,359,284</u>	<u>486,726</u>
Local sources:				
Township contributions	3,928,300	3,333,300	3,441,919	108,619
	<u>3,928,300</u>	<u>3,333,300</u>	<u>3,441,919</u>	<u>108,619</u>
Total intergovernmental	<u>30,410,858</u>	<u>22,819,858</u>	<u>23,421,379</u>	<u>601,521</u>
Charges for services:				
State trunkline:				
Maintenance	1,000,000	985,000	1,118,823	133,823
Non-maintenance	100,000	235,000	238,698	3,698
Salvage sales	5,000	5,300	16,148	10,848
Other	503,000	400,000	405,649	5,649
Total charges for services	<u>1,608,000</u>	<u>1,625,300</u>	<u>1,779,318</u>	<u>154,018</u>
Licenses and permits	<u>50,000</u>	<u>70,000</u>	<u>71,323</u>	<u>1,323</u>
Interest and rentals:				
Interest	560,000	580,000	601,039	21,039
Rentals	10,507	10,507	11,157	650
Total interest and rentals	<u>570,507</u>	<u>590,507</u>	<u>612,196</u>	<u>21,689</u>
Other:				
Contributions from private sources	43,000	31,000	64,758	33,758
	<u>43,000</u>	<u>31,000</u>	<u>64,758</u>	<u>33,758</u>
<b>Total revenues</b>	<u>32,682,365</u>	<u>25,136,665</u>	<u>25,948,974</u>	<u>812,309</u>

continued...

**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, 2025

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
<b>Expenditures</b>				
Current:				
Primary road:				
Preservation - structural improvements	\$ 15,300,000	\$ 8,840,000	\$ 8,712,466	\$ (127,534)
Routine and preventative maintenance	4,135,000	4,455,000	3,505,846	(949,154)
Total primary road	<u>19,435,000</u>	<u>13,295,000</u>	<u>12,218,312</u>	<u>(1,076,688)</u>
Local road:				
Preservation - structural improvements	1,575,000	1,610,000	1,499,452	(110,548)
Routine and preventative maintenance	6,005,000	7,682,000	6,554,637	(1,127,363)
Total local roads	<u>7,580,000</u>	<u>9,292,000</u>	<u>8,054,089</u>	<u>(1,237,911)</u>
State trunkline:				
Maintenance	1,000,000	1,220,000	1,147,797	(72,203)
Non-maintenance	100,000	240,000	238,698	(1,302)
Total state trunkline	<u>1,100,000</u>	<u>1,460,000</u>	<u>1,386,495</u>	<u>(73,505)</u>
Administrative, net:				
Administration	682,900	553,900	905,675	351,775
Less:				
Handling charges	-	-	(578)	(578)
Overhead - state	-	-	(122,434)	(122,434)
Purchase discount	-	-	(6,294)	(6,294)
Other	-	-	(235,884)	(235,884)
Total administrative, net	<u>682,900</u>	<u>553,900</u>	<u>540,485</u>	<u>(13,415)</u>
Equipment, net:				
Direct	1,900,000	2,275,000	2,587,341	312,341
Indirect	1,345,654	1,446,454	1,005,871	(440,583)
Operating	470,000	470,000	419,431	(50,569)
Less: equipment rental	(3,100,000)	(3,185,000)	(3,358,906)	(173,906)
Total equipment, net	<u>615,654</u>	<u>1,006,454</u>	<u>653,737</u>	<u>(352,717)</u>
Drains at-large:				
Drain assessment	58,000	60,000	59,786	(214)
Other:				
Non-road projects	1,430,000	891,000	831,068	(59,932)
Capital outlay, net:				
Capital outlay	1,721,000	1,771,500	1,732,159	(39,341)
Less:				
Equipment retirements	(1,500)	(1,500)	-	1,500
Depreciation/amortization and depletion	(1,500,000)	(1,923,000)	(2,026,859)	(103,859)
Total capital outlay, net	<u>219,500</u>	<u>(153,000)</u>	<u>(294,700)</u>	<u>(141,700)</u>

continued...

**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, 2025

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Debt service:				
Principal	\$ 934,000	\$ 914,000	\$ 906,267	\$ (7,733)
Interest charges	660,500	672,500	668,326	(4,174)
Total debt service:	<u>1,594,500</u>	<u>1,586,500</u>	<u>1,574,593</u>	<u>(11,907)</u>
Distributive expenditures:				
Fringe benefits	1,859,975	-	-	-
Other	955,474	-	-	-
Total distributive expenditures:	<u>2,815,449</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>35,531,003</u>	<u>27,991,854</u>	<u>25,023,865</u>	<u>(2,967,989)</u>
Revenues over (under) expenditures	(2,848,638)	(2,855,189)	925,109	3,780,298
<b>Other financing sources</b>				
Proceeds from issuance of other long-term liabilities	215,000	50,000	51,406	1,406
Proceeds from sales of capital assets	25,000	65,000	83,740	18,740
<b>Total other financing sources</b>	<u>240,000</u>	<u>115,000</u>	<u>135,146</u>	<u>20,146</u>
<b>Net change in fund balance</b>	(2,608,638)	(2,740,189)	1,060,255	3,800,444
Fund balance, beginning of year	<u>8,664,717</u>	<u>8,664,717</u>	<u>8,664,717</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 6,056,079</u>	<u>\$ 5,924,528</u>	<u>\$ 9,724,972</u>	<u>\$ 3,800,444</u>

concluded

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

**CLINTON COUNTY ROAD COMMISSION**  
**(A COMPONENT UNIT OF CLINTON COUNTY, MICHIGAN)**

**Statement of Fiduciary Net Position**

Other Postemployment Benefits Fiduciary Component Unit  
December 31, 2025

**Assets**

Investments:

MERS total market portfolio \$ 7,027,724

**Liabilities**

Accounts payable

64,261

**Net position restricted for**

Other postemployment benefits

\$ 6,963,463

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, 2025

**Additions**

Investment earnings	\$ 954,518
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**Deductions**

Benefits payments	304,743
Administrative expense	13,938

<b>Total deductions</b>	<b>318,681</b>
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<b>Change in fiduciary net position</b>	<b>635,837</b>
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Net position, beginning of year	6,327,626
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<b>Net position, end of year</b>	<b>\$ 6,963,463</b>
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The accompanying notes are an integral part of these financial statements.

## 2025 PRIMARY PRESERVATION/STRUCTURAL IMPROVEMENTS

459 P Preservation/Structural Impr		YTD
010115	Chandler Road Earmarked Chandler Rd. from County Line - State Rd	\$ 408,242.49
010153	Webster Road to Clark Road Resurface Fed Aid: Webster Rd, I-69 to Clark, resurfacing	\$ 1,478,382.66
TOTAL BATH TOWNSHIP		<b>\$ 1,886,625.15</b>
030152	DeWitt Road - Townsend Road to M-21	\$ 25.64
030155	DeWitt & Kinley Improvement Earmarked Dewitt from M21- Colony & Kinley from Dewitt to East	\$ 3,243,053.57
TOTAL BINGHAM TOWNSHIP		<b>\$ 3,243,079.21</b>
050156	Wood Road-State Road to Clark Road (FA) Wood Rd. from State Rd. to Clark Rd.	\$ 12,264.97
050254	Airport Road Grand River to Herbison Asphalt resurfacing of Airport Rd from Grand Rv to Herbison	\$ 1,377,531.74
TOTAL DEWITT TOWNSHIP		<b>\$ 1,389,796.71</b>
060114	FA Guardrail Repair on Shepardsville Road FA Guardrail Replacement - Shepardsville from Maple Rapids to N. County Line	\$ 3,862.04
TOTAL DUPLAIN TOWNSHIP		<b>\$ 3,862.04</b>
080155	Colony Road -Forest Hill to Bauer Mill&Fill at 385 lbs/syd 3.5"	\$ 456,367.45
TOTAL ESSEX TOWNSHIP		<b>\$ 456,367.45</b>
090153	Welling Road French Rd. to Maple Rapids Welling Road - French to Maple Rapids Road HMA (FA)	\$ 8.60
090253	Hyde Road, from Welling to Krepps Road Hyde Rd. from Welling to Krepps Rd. HMA (FA)	\$ 6.87
TOTAL GREENBUSH TOWNSHIP		<b>\$ 15.47</b>
100155	Colony Road, Bauer to Wright Road Mill & Fill at 385 lbs/syd 3.5"	\$ 247,358.10
TOTAL LEBANON TOWNSHIP		<b>\$ 247,358.10</b>
120153	Meridian Road, Hibbard Road to Ovid Village FA Ovid Twp. -Meridian Rd. from Hibbard to Ovid Village Limit	\$ 6.87
TOTAL OVID TOWNSHIP		<b>\$ 6.87</b>
130155	Francis Road, from Pratt to Price Road HMA Crush & Shape/stabilize, and HMA paving at 440 lbs/syd 4"	\$ 1,253,797.01
TOTAL RILEY TOWNSHIP		<b>\$ 1,253,797.01</b>
140154	Chandler Road, from Parks-M-21 Chandler Rd. Parks-M21 (FA)	\$ 29.90
TOTAL VICTOR TOWNSHIP		<b>\$ 29.90</b>
150154	Francis Road from I-69 to Stoll Road (FA) Francis Rd. I-69 to Stoll	\$ 11,725.54
TOTAL WATERTOWN TOWNSHIP		<b>\$ 11,725.54</b>
459 P Preservation/Structural Impr Total		\$ 8,492,663.45
<b>2025 TOTAL PRIMARY PRESERVATION/STRUCTURAL</b>		<b>\$ 8,492,663.45</b>

### 460 Primary Bridge Preserv/Structural Improvements

YTD

40165	Grand Road Culvert Repair Grange Rd. between Taft and Centerline Rd.	\$ 219,802.72
TOTAL DALLAS TOWNSHIP		\$ 219,802.72
<b>2025 TOTAL BRIDGE PRIMARY PRESERVATION/STRUCTURAL</b>		<b>\$ 219,802.72</b>

<b>2025 Total Primary Preservation/Structural Improvements</b>	<b>\$8,712,466.17</b>
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## 2025 LOCAL PRESERVATION/STRUCTURAL IMPROVEMENTS

<b>489 L Preservation/Structural Imprv.</b>		<b>YTD</b>
010195	Downtown Bath Streets HMA Mill & Fill at 330lbs/syd. (Includes: Clinton, Ches	TOTAL BATH TOWNSHIP \$ <b>133,670.23</b>
050195	Saffron Hills/Windy Ridge Sub HMA Mill & Fill @ 330lbs/sydN & S of Stoll Road- E c	TOTAL DEWITT TOWNSHIP \$ <b>1,131,152.85</b>
150195	Corrison-Wacousta/Forest Hill Regravel: 2000 tons 23a mod gravel, light ditching & be	\$ 57,432.47
150295	Lowell-Clark/Stoll Regravel: 2 Regravel: 2000 tons 23a mod gravel, light ditching & be	\$ 32,412.36
150395	Lowell-Howe/Cutler Regravel: 2 Regravel: 2000 tons 23a mod gravel, light ditching & be	\$ 44,470.74
150495	Stoll-Forest Hill/Francis Repr Regravel: 2000 tons 23a mod gravel, light ditching & be	\$ 44,697.72
	TOTAL WATERTOWN TOWNSHIP	\$ <b>179,013.29</b>
160195	Jason Rd-Wright/Tallman 1800 t 1800 tons 23a mod	TOTAL WESTPHALIA TOWNSHIP \$ <b>26,634.50</b>
<b>2025 TOTAL LOCAL PRESERVATION/STRUCTURAL</b>		<b>\$ 1,470,470.87</b>

<b>490 L Structure Preser/Struct Imprv.</b>		
020103	Dexter Trail over Muskrat Creek Dexter Trail over Muskrat Culvert Replace Install 35' 3" wide x 13'7" height	TOTAL BENGAL TOWNSHIP \$ <b>16,313.34</b>
100103	Kinley Road over Peets Creek Kinley Road over Peets Creek - culvert replacement	TOTAL LEBANON TOWNSHIP \$ <b>12,667.60</b>
<b>2025 TOTAL LOCAL BRIDGE PRESERVATION/STRUCTURAL IMPROVEMENTS</b>		<b>\$ 28,980.94</b>

<b>2025 TOTAL LOCAL BRIDGE PRESERVATION/STRUCTURAL IMPROVEMENTS</b>	<b>\$ 1,499,451.81</b>
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## **2025 TOWNSHIP CONTRIBUTIONS**

<i>Township</i>	<i>Local Road Maintenance</i>	<i>Local Road Preservation/ Structural Improv</i>	<i>Total</i>
Bath	\$233,836.11	\$64,224.52	\$298,060.63
Bengal	\$112,114.62	\$0.00	\$112,114.62
Bingham	\$223,800.21	\$0.00	\$223,800.21
Dallas	\$99,346.26	\$0.00	\$99,346.26
DeWitt	\$36,939.37	\$956,685.78	\$993,625.15
Duplain	\$152,977.60	\$0.00	\$152,977.60
Eagle	\$61,789.57	\$0.00	\$61,789.57
Essex	\$87,004.77	\$0.00	\$87,004.77
Greenbush	\$28,566.93	\$0.00	\$28,566.93
Lebanon	\$135,842.60	\$0.00	\$135,842.60
Olive	\$178,588.68	\$0.00	\$181,221.97
Ovid	\$227,582.20	\$0.00	\$227,582.20
Riley	\$93,610.67	\$0.00	\$93,610.67
Victor	\$293,863.42	\$0.00	\$293,863.42
Watertown	\$143,722.75	\$206,922.53	\$383,156.19
Westphalia	\$87,165.19	\$15,537.04	\$102,702.23
<b>TOTALS</b>	<b>\$2,196,750.95</b>	<b>\$1,243,369.87</b>	<b>\$3,440,120.82</b>

# 3 Fuel Taxes

# What we currently pay at the pump.

Modeled on gas at \$3.50/gallon.

21¢\*

STATE SALES TAX <sup>A B</sup> (6%)

GOES TO:  
LOCAL GOVT.  
& SCHOOLS

18.4¢

FEDERAL FUEL TAX

ROADS &  
TRANSIT

31¢

STATE FUEL TAX\*\*

ROADS &  
TRANSIT

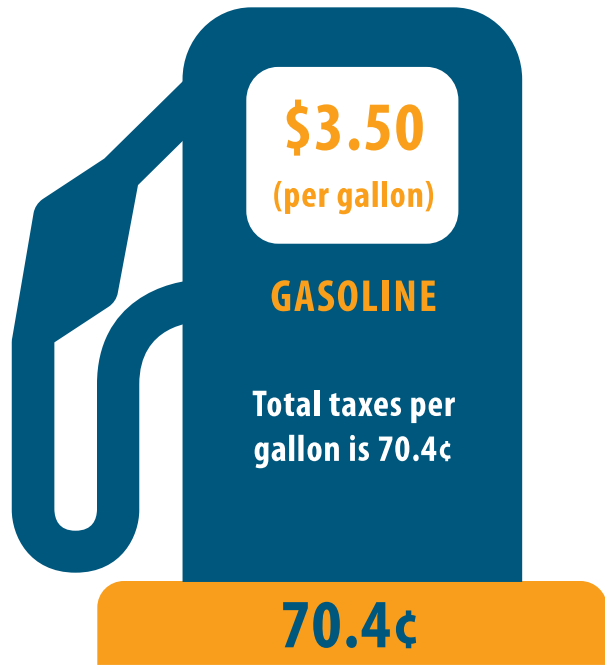


County Road Association  
OF MICHIGAN

\* Based on \$3.50/gallon fuel price. Does not go to roads. \*\* Same price for gas and diesel.

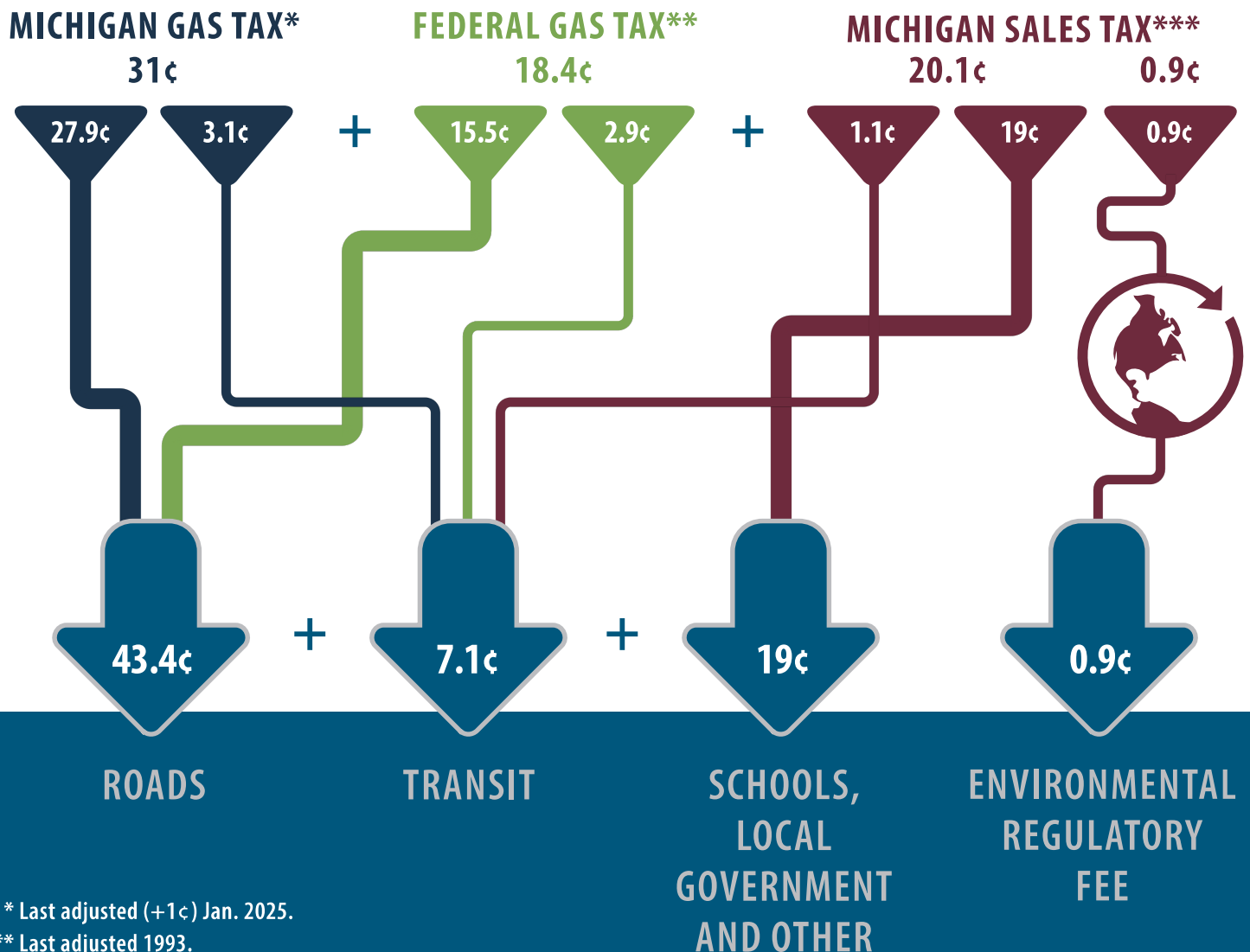
**A** 6 states charge sales tax on fuel. (CA, CT, IL, IN, MI & NY)

**B** 5 states allow a local/city gas tax. (CO, FL, GA, NV & OR)



# Taxes on Gasoline

...assuming \$3.50/gallon, nothing changes



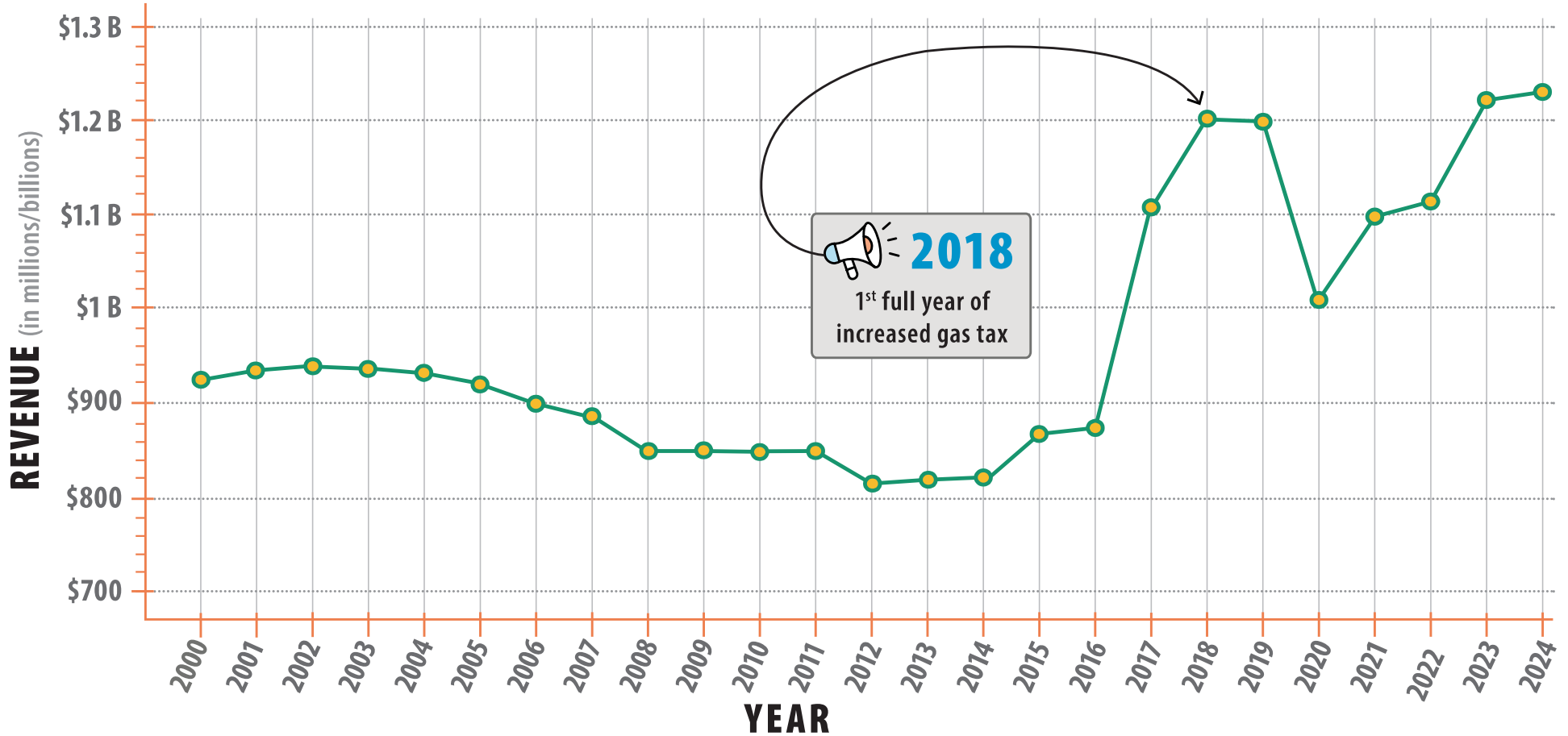
\* Last adjusted (+1¢) Jan. 2025.

\*\* Last adjusted 1993.

\*\*\* Does not go to roads.



# MICHIGAN TRANSPORTATION FUND REVENUE FROM GAS TAX



YEAR	REVENUE FROM GAS
2000	\$921,991,100
2001	\$933,494,000
2002	\$938,911,800
2003	\$935,671,700
2004	\$932,139,700

YEAR	REVENUE FROM GAS
2005	\$922,368,200
2006	\$906,220,700
2007	\$883,687,500
2008	\$848,864,100
2009	\$846,013,300

YEAR	REVENUE FROM GAS
2010	\$841,658,700
2011	\$831,717,500
2012	\$818,797,700
2013	\$821,632,200
2014	\$820,621,900

YEAR	REVENUE FROM GAS
2015	\$866,609,200
2016	\$872,898,100
2017	\$1,142,610,800
2018	\$1,219,864,400
2019	\$1,214,730,700

YEAR	REVENUE FROM GAS
2020	\$1,086,857,100
2021	\$1,111,620,600
2022	\$1,177,604,900
2023	\$1,228,100,000
2024	\$1,282,053,700

Source: Michigan House Fiscal Agency

For more information contact: County Road Association of Michigan | 101 S. Washington Square | Ste. 200 | Lansing, MI 48833 | 517.482.1189

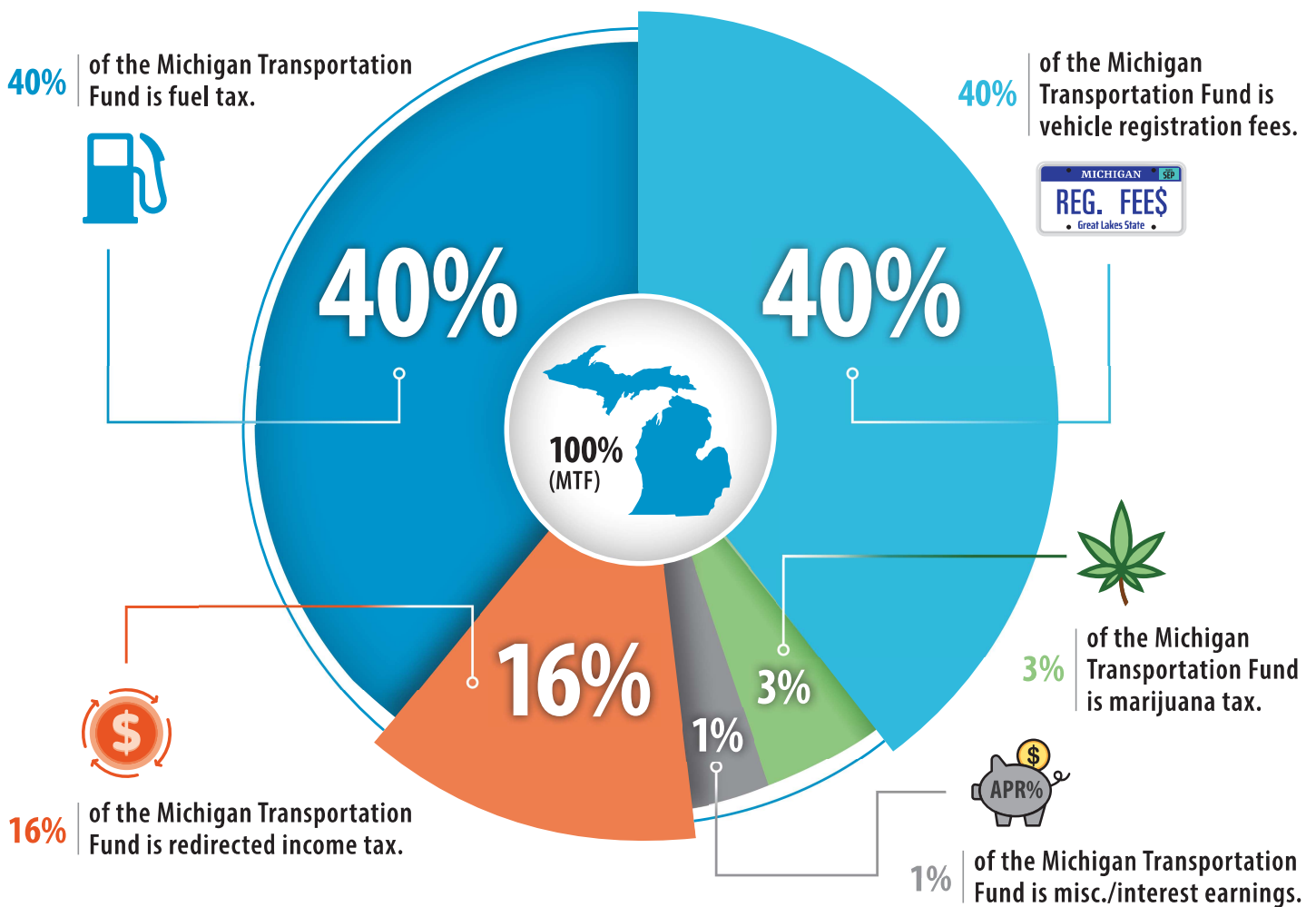


## NEW LOCAL ROAD AGENCY GUIDANCE

# Michigan Transportation Fund Sources – Not so simple anymore

County road agencies are accustomed to saying **Michigan Transportation Fund (MTF)** dollars are about 50:50 vehicle registration fees and fuel tax. But the times have changed!

**The 2024 MTF gross revenue breakdown is 40% fuel tax + 40% vehicle registration fees + 16% redirected income tax + 3% marijuana tax + 1% misc./interest earnings.**



### For more information contact:

County Road Association of Michigan | 101 S. Washington Square, Suite 200 | Lansing, MI 48893 | 517.482.1189

## MTF RECEIPTS AND DISTRIBUTION FOR 2025

	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	708,851.32	363,899.71	82,388.91	33,479.71	\$ -	11,146.20	5,722.07	1,295.51	526.45	\$1,207,309.88
April	739,019.35	379,279.69	85,871.02	34,894.71	\$ -	11,149.35	5,722.07	1,295.51	526.45	\$1,257,758.15
May	674,678.53	349,834.14	79,204.39	32,185.64	\$ -	11,035.40	5,722.07	1,295.51	526.45	\$1,154,482.13
June	661,308.04	343,401.47	77,748.30	31,593.94	\$ -	11,019.38	5,722.09	1,295.52	526.45	\$1,132,615.19
July	638,201.76	331,939.76	75,153.30	30,539.43	\$ -	11,001.56	5,722.09	1,295.52	526.45	\$ 1,094,379.87
August	676,397.17	353,242.36	80,573.46	32,741.98	\$ 10,000.00	10,972.05	5,722.09	1,295.52	526.45	\$ 1,171,471.08
September	591,765.22	308,107.27	72,453.51	28,100.19	\$ -	10,994.28	5,724.25	1,346.10	522.07	\$ 1,019,012.89
October	670,625.97	349,130.94	82,100.50	31,841.65	\$ -	10,995.41	5,724.25	1,346.10	522.07	\$ 1,152,286.89
November	698,308.16	363,924.91	85,579.40	33,190.90	\$ -	10,983.85	5,724.25	1,346.10	522.07	\$ 1,199,579.64
December	446,681.45	234,007.34	55,028.41	\$ 21,342.08	\$ -	10,926.67	5,724.25	1,346.10	522.07	\$ 775,578.37
January	496,451.34	265,195.39	62,362.49	24,186.51	\$ -	10,715.94	5,724.25	1,346.10	522.07	\$ 866,504.09
February	773,201.47	407,759.53	95,887.41	37,188.73	\$ -	10,854.45	5,724.25	1,346.10	522.07	\$ 1,332,484.01
<b>TOTALS</b>	<b>\$7,775,489.78</b>	<b>\$4,049,722.51</b>	<b>\$934,351.10</b>	<b>\$371,285.47</b>	<b>\$10,000.00</b>	<b>\$131,794.54</b>	<b>\$68,677.98</b>	<b>\$15,849.69</b>	<b>\$6,291.12</b>	<b>\$13,363,462.19</b>
TOTAL MTF RECEIPTS INCLUDING ENGINEERING AND LOCAL AGENCY SPECIAL DISBURSEMENTS										\$13,363,462.19

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

	2020	2021	2022	2023	2024	2025
March	\$ 1,059,867.16	\$ 1,061,085.57	\$ 1,093,862.77	\$ 1,149,737.05	\$ 1,129,668.34	\$ 1,207,309.88
April	\$ 1,144,055.01	\$ 1,054,435.18	\$ 1,163,200.89	\$ 1,161,380.71	\$ 1,198,206.92	\$ 1,257,758.15
May	\$ 884,357.50	\$ 997,315.55	\$ 1,058,527.00	\$ 1,089,959.82	\$ 1,081,762.48	\$ 1,154,482.13
June	\$ 735,387.71	\$ 1,061,331.78	\$ 1,030,529.26	\$ 1,031,346.77	\$ 1,082,358.85	\$ 1,132,615.19
July	\$ 640,515.38	\$ 941,391.41	\$ 939,682.90	\$ 1,131,869.30	\$ 1,073,148.02	\$ 1,094,379.87
August	\$ 884,431.17	\$ 1,035,219.34	\$ 1,037,845.11	\$ 1,124,025.36	\$ 1,109,302.68	\$ 1,171,471.08
September	\$ 886,665.66	\$ 880,771.60	\$ 894,318.83	\$ 1,001,918.54	\$ 956,597.73	\$ 1,019,012.89
October	\$ 1,076,530.66	\$ 1,089,725.22	\$ 1,032,260.54	\$ 1,060,629.84	\$ 1,106,464.38	\$ 1,152,286.89
November	\$ 975,010.42	\$ 1,112,316.61	\$ 1,103,964.39	\$ 1,014,793.25	\$ 1,120,263.90	\$ 1,199,579.64
December	\$ 839,560.95	\$ 786,264.12	\$ 860,301.66	\$ 975,177.73	\$ 949,873.23	\$ 775,578.38
January	\$ 853,928.61	\$ 962,025.04	\$ 968,535.22	\$ 1,041,179.23	\$ 1,094,665.84	\$ 866,504.09
February	\$ 969,424.35	\$ 1,251,373.72	\$ 1,395,212.05	\$ 1,429,646.56	\$ 1,555,900.80	\$ 1,332,484.01
TOTAL	\$ 10,949,734.58	\$ 12,233,255.14	\$ 12,578,240.62	\$ 13,211,664.16	\$ 13,458,213.17	\$ 13,363,462.20

**2025 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>2024 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>	<u>Average MTF Receipts per mile of road</u>
Bath	15,728	0.225732	1,350,617.84	74,791.02	23.51	0.06703353	53,477.40	10.51	0.18771209	166,390.27	1,645,276.54	\$ 69,981.99
Bengal	1,347	0.019326	115,633.70	74,791.02	6.13	0.01747833	13,943.70	0.00	0.00000000	0.00	204,368.42	\$ 33,339.06
Bingham	3,454	0.049572	296,603.48	74,791.02	8.94	0.02549042	20,335.52	4.43	0.07912127	70,134.05	461,864.07	\$ 51,662.65
Dallas	1,402	0.020124	120,409.43	74,791.02	12.83	0.03658189	29,183.97	0.00	0.00000000	0.00	224,384.42	\$ 17,489.04
DeWitt	17,836	0.255978	1,531,587.63	74,791.02	41.51	0.11835652	94,421.39	37.17	0.66386855	588,461.12	2,289,261.16	\$ 55,149.63
Duplain	1,625	0.023317	139,512.36	74,791.02	29.06	0.08285812	66,101.80	0.00	0.00000000	0.00	280,405.18	\$ 9,649.18
Eagle	3,140	0.045072	269,676.48	74,791.02	27.47	0.07832459	62,485.08	0.00	0.00000000	0.00	406,952.58	\$ 14,814.44
Essex	1,484	0.021296	127,420.61	74,791.02	21.04	0.05999088	47,858.98	0.00	0.00000000	0.00	250,070.61	\$ 11,885.49
Greenbush	2,536	0.036394	217,753.09	74,791.02	19.40	0.05531478	44,128.52	0.00	0.00000000	0.00	336,672.63	\$ 17,354.26
Lebanon	667	0.009578	57,308.79	74,791.02	21.00	0.05987682	47,767.99	0.00	0.00000000	0.00	179,867.80	\$ 8,565.13
Olive	3,000	0.043051	257,584.73	74,791.02	27.36	0.07801095	62,234.86	0.18	0.00321486	2,849.69	397,460.31	\$ 14,527.06
Ovid	2,589	0.037158	222,325.60	74,791.02	17.77	0.05066720	40,420.82	0.00	0.00000000	0.00	337,537.44	\$ 18,994.79
Riley	2,390	0.034305	205,254.89	74,791.02	21.04	0.05999088	47,858.98	0.00	0.00000000	0.00	327,904.89	\$ 15,584.83
Victor	4,098	0.058811	351,880.05	74,791.02	26.90	0.07669936	61,188.52	0.00	0.00000000	0.00	487,859.59	\$ 18,136.04
Watertown	6,583	0.094474	565,263.85	74,791.02	23.75	0.06771784	54,023.32	3.70	0.06608323	58,576.97	752,655.16	\$ 31,690.74
Westphalia	1,799	0.025813	154,449.23	74,791.02	23.01	0.06560789	52,340.07	0.00	0.00000000	0.00	281,580.32	\$ 12,237.30
<b>TOTALS</b>	<b>69,676</b>	<b>1.000000</b>	<b>5,983,281.75</b>	<b>1,196,656.35</b>	<b>350.72</b>	<b>1.00000000</b>	<b>797,770.90</b>	<b>55.99</b>	<b>1.00000000</b>	<b>886,412.11</b>	<b>8,864,121.11</b>	<b>\$ 25,274.07</b>

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

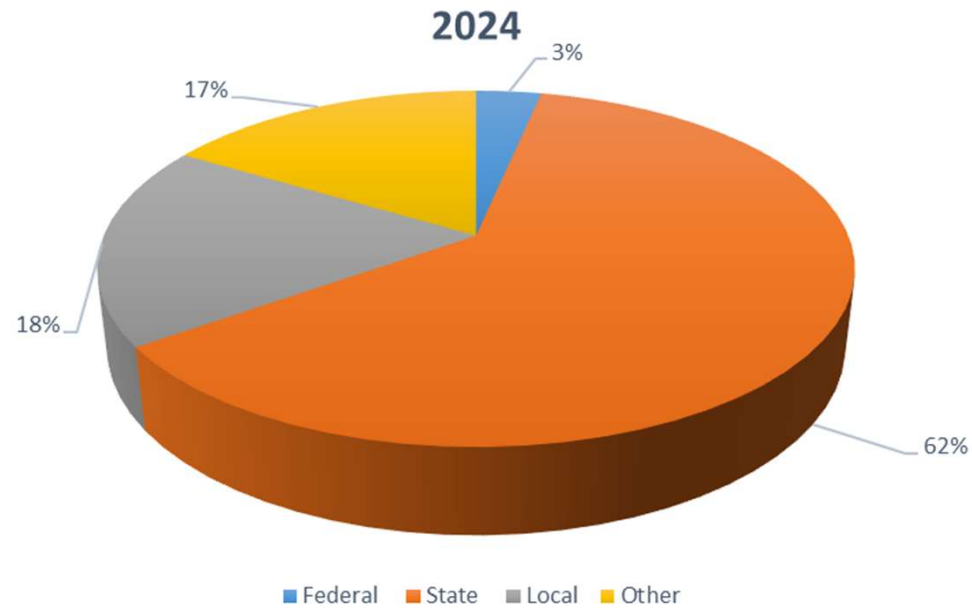
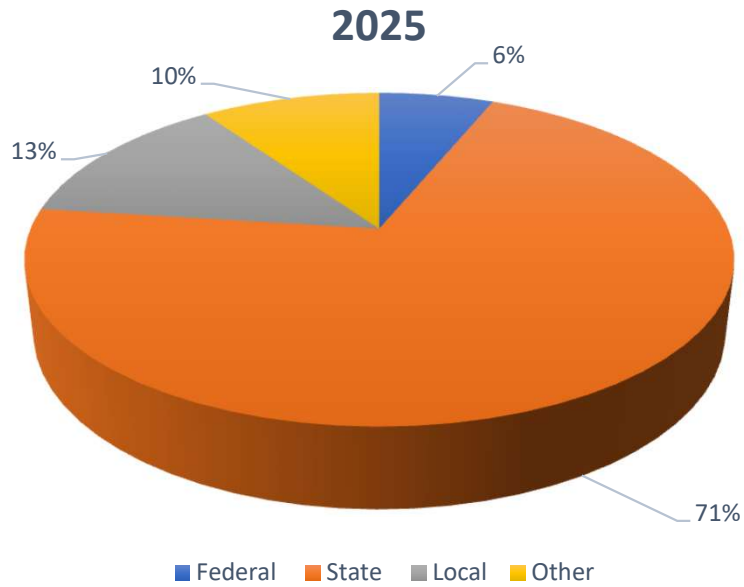
\*\* Urban 10% taken first

**2025. MTF RECEIPTS FOR LOCAL ROAD MAINTENANCE**

<i>Township</i>	<i>2024 Local Miles</i>	<i>Factor of Total Miles</i>	<i>[65%] Total Dollars</i>	<i>2020 Popu- lation</i>	<i>Factor of Total Pop.</i>	<i>[35%] Total Dollars</i>	<i>Miles of Urban Roads</i>	<i>Factor of Total Miles</i>	<i>[6%] Tot. Urban Dollars</i>	<i>Total Local MTF Receipts</i>	<i>Average MTF Receipts per mile of road</i>
Bath	64.99	0.078005161	214,443.79	13,292.00	0.22573195	334,147.21	32.74	0.2535429	68,446.57	617,037.57	9,494.35
Bengal	55.62	0.066758687	183,526.13	1,138.00	0.01932613	28,608.15	0.00	0	0.00	212,134.28	3,813.99
Bingham	59.53	0.071451719	196,427.74	2,919.00	0.04957204	73,380.66	19.95	0.1544955	41,707.67	311,516.06	5,232.93
Dallas	53.11	0.063746024	175,244.03	1,185.00	0.02012431	29,789.68	0.00	0	0.00	205,033.71	3,860.55
DeWitt	61.99	0.074404369	204,544.86	15,073.00	0.25597785	378,919.72	54.95	0.4255402	114,879.02	698,343.60	11,265.42
Duplain	47.51	0.057024545	156,766.03	1,373.00	0.02331703	34,515.81	0.00	0	0.00	191,281.84	4,026.14
Eagle	31.09	0.03731621	102,585.89	2,654.00	0.04507167	66,718.83	1.01	0.0078216	2,111.52	171,416.24	5,513.55
Essex	58.61	0.070347476	193,392.06	1,254.00	0.02129611	31,524.27	0.00	0	0.00	224,916.34	3,837.51
Greenbush	57.43	0.068931165	189,498.49	2,143.00	0.03639359	53,872.82	0.00	0	0.00	243,371.30	4,237.70
Lebanon	43.22	0.051875413	142,610.56	564.00	0.00957815	14,178.38	0.00	0	0.00	156,788.94	3,627.69
Olive	42.14	0.050579127	139,046.95	2,535.00	0.04305074	63,727.29	1.54	0.011926	3,219.54	205,993.78	4,888.32
Ovid	57.38	0.068871152	189,333.50	2,188.00	0.0371578	55,004.07	0.00	0	0.00	244,337.57	4,258.24
Riley	54.77	0.065738462	180,721.44	2,020.00	0.03430473	50,780.72	0.00	0	0.00	231,502.16	4,226.81
Victor	48.08	0.057708696	158,646.83	3,463.00	0.05881054	87,056.26	0.00	0	0.00	245,703.09	5,110.30
Watertown	49.47	0.059377063	163,233.33	5,563.00	0.09447388	139,848.10	18.94	0.1466739	39,596.15	342,677.58	6,926.98
Westphalia	48.21	0.05786473	159,075.78	1,520.00	0.02581346	38,211.24	0.00	0	0.00	197,287.02	4,092.24
TOTALS	833.15	1	2,749,097.40	58,884	1	1,480,283.22	129.13	1	269,960.46	4,499,341.08	5,400.40

# Revenues by Category

## General Operating Fund (pg 20)



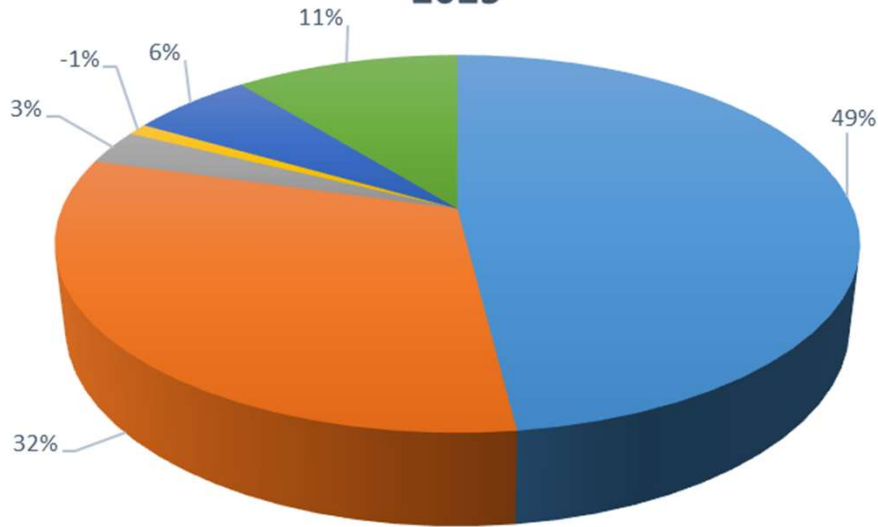
	<b>2025</b>	<b>2024</b>
Federal	\$ 1,620,176	\$ 744,604
State	18,359,284	13,835,513
Local	3,441,919	4,115,566
Other	2,527,595	3,675,422
	<b>\$ 25,948,974</b>	<b>\$ 22,371,105</b>

# Expenses by Category

## General Operating Fund (pg 20)



2025

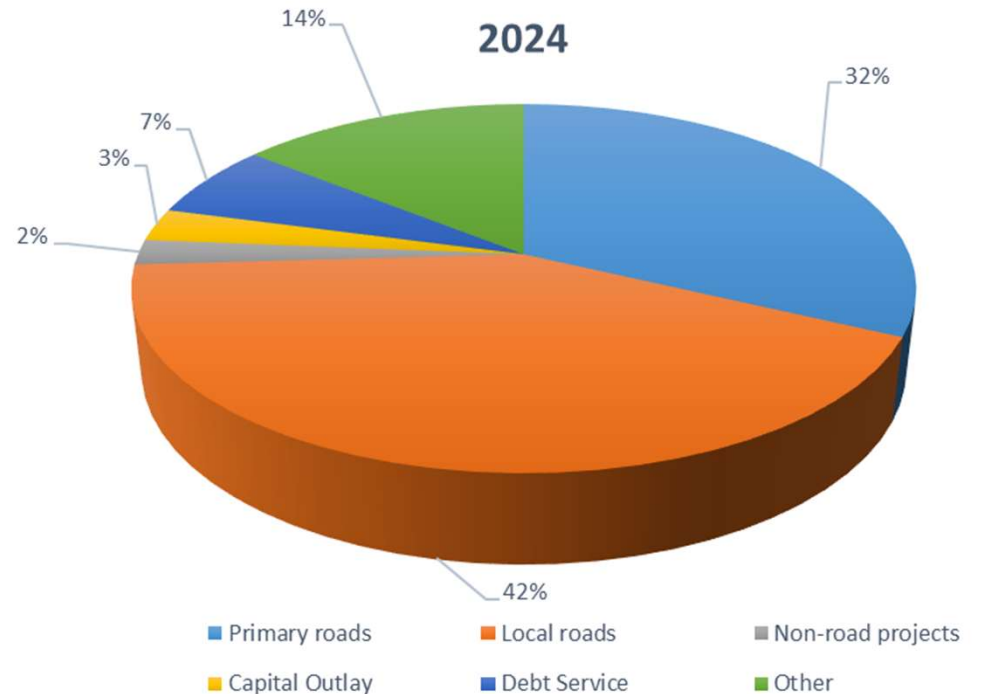


- Primary roads
- Local roads
- Non-road projects
- Capital Outlay
- Debt Service
- Other

For the Year Ended December 31

	<b>2025</b>	<b>2024</b>
Primary roads	\$ 12,218,312	\$ 7,676,402
Local roads	8,054,089	10,072,906
Non-road projects	831,068	525,482
Capital Outlay	(294,700)	688,126
Debt Service	1,574,593	1,569,821
Other	2,640,503	3,418,748
<b>Total Expenditures</b>	<b>\$ 25,023,865</b>	<b>\$ 23,951,485</b>

2024



- Primary roads
- Local roads
- Non-road projects
- Capital Outlay
- Debt Service
- Other

## ***FUND BALANCE COMPARISONS***

<b>Year</b>	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>County Road Fund</b>	<b>Total Road Funds</b>
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
2023	\$ 5,217,984.91	\$ 1,300,453.36	\$ 2,910,513.07	\$ 9,428,951.34

## ***FRINGE BENEFIT COMPARISONS***

	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022</i></b>	<b><i>2023</i></b>	<b><i>2024</i></b>	<b><i>2025</i></b>
Health Insurance	\$ 851,798.91	\$ 528,746.34	\$ 550,363.40	\$ 543,404.71	\$ 628,911.77	\$ 753,658.16
S/A & Life	\$ 17,918.46	\$ 18,501.32	\$ 16,440.54	\$ 12,500.50	\$ 12,703.54	\$ 12,887.57
MERS - Retirement	\$ 2,130,936.67	\$ 2,300,459.76	\$ 2,306,614.74	\$ 2,299,237.71	\$ 2,400,047.21	\$ 554,623.59
Worker's Comp	\$ 32,118.78	\$ 40,715.63	\$ 35,553.76	\$ 47,638.00	\$ 29,149.18	\$ 27,577.52
Longevity	\$ 10,507.82	\$ 12,695.58	\$ 9,672.77	\$ 3,483.36	\$ 4,059.84	\$ 5,248.32
Sick Leave	\$ 125,606.05	\$ 137,888.47	\$ 111,145.66	\$ 91,955.75	\$ 122,592.46	\$ 177,155.52
Vacation	\$ 158,887.82	\$ 185,647.63	\$ 163,234.52	\$ 148,720.33	\$ 158,829.16	\$ 190,675.40
Holiday	\$ 116,605.28	\$ 131,028.45	\$ 113,027.11	\$ 129,992.74	\$ 136,834.90	\$ 149,294.63
Personal Leave	\$ 24,000.64	\$ 22,504.89	\$ 27,183.88	\$ 25,756.94	\$ 28,821.07	\$ 29,278.66
Social Security	\$ 214,877.81	\$ 230,886.70	\$ 224,654.02	\$ 228,699.50	\$ 243,963.88	\$ 266,583.37
Jury/Misc	\$ 167,624.13	\$ 19,745.36	\$ 7,107.98	\$ 2,051.00	\$ 15,969.34	\$ 449.76
Totals	\$ 3,850,882.37	\$ 3,628,820.13	\$ 3,564,998.38	\$ 3,533,440.54	\$ 3,781,882.35	\$ 2,167,432.50

# ***INSURANCE COMPARISON TO MTF***

	<i>MTF</i>	<i>TOTAL 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>
<b>2021</b>	\$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%
<b>2022</b>	\$12,578,240.81	24.33%	\$550,363.40	4.38%	\$16,440.54	0.13%	\$2,306,614.74	18.34%	\$35,553.76	0.28%	\$151,392.00	1.20%
<b>2023</b>	\$13,211,664.16	22.78%	\$542,839.67	4.11%	\$12,500.50	0.09%	\$2,299,237.71	17.40%	\$47,638.00	0.36%	\$107,844.00	0.82%
<b>2024</b>	\$13,458,210.17	23.43%	\$628,911.77	4.67%	\$12,703.54	0.09%	\$2,400,047.21	17.83%	\$29,141.18	0.22%	\$81,795.00	0.61%
<b>2025</b>	\$13,363,462.19	10.75%	\$753,658.16	5.64%	\$12,887.57	0.10%	\$554,623.59	4.15%	\$27,577.52	0.21%	\$88,392.00	0.66%

**BUDGET FINAL ALLOCATION 2025  
CLINTON COUNTY ROAD COMMISSION**

*Fund 201*

*Budget Year Ending 12/31/2025*

<u>Account Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Authorized Inc. (Dec.)</u>	<u>Amended Budget</u>	12/31/2025	<u>Budget Remaining</u>
					<u>YTD Actual</u>	
Fees	50,000.00	50,000.00	20,000.00	70,000.00	71,323.34	-1,323.34
Federal Grants	1,960,000.00	1,960,000.00	(274,000.00)	1,614,000.00	1,620,174.58	-6,174.58
State Grants	24,522,558.06	24,522,558.06	(6,650,000.00)	17,872,558.06	18,359,284.29	-486,726.23
Contributions from Local Units	3,928,300.00	3,928,300.00	(595,000.00)	3,333,300.00	3,441,919.47	-108,619.47
Charges for Services	1,608,000.00	1,608,000.00	17,300.00	1,625,300.00	1,771,773.32	-146,473.32
Interest and Rents	570,507.00	570,507.00	20,000.00	590,507.00	612,195.67	-21,688.67
Other Revenue	283,000.00	283,000.00	(137,000.00)	146,000.00	207,449.43	-61,449.43
Total Revenues	32,922,365.06	32,922,365.06	(7,598,700.00)	25,251,665.06	26,084,120.10	-832,455.04
<b>TOTAL REVENUES</b>	<b>32,922,365.06</b>	<b>32,922,365.06</b>	<b>(7,598,700.00)</b>	<b>25,251,665.06</b>	<b>26,084,120.10</b>	<b>(832,455.04)</b>
Primary Construction/Capacity Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Primary Preservation/Structural Improvement	15,300,000.00	15,300,000.00	(6,460,000.00)	8,840,000.00	8,712,466.17	127,533.83
Primary Routine & Preventive Maintenance	4,135,000.00	4,135,000.00	320,000.00	4,455,000.00	3,505,845.66	949,154.34
Local Construction/Capacity Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Local Preservation/Structural Improvement	1,575,000.00	1,575,000.00	35,000.00	1,610,000.00	1,499,451.81	110,548.19
Local Routine & Preventive Maintenance	6,005,000.00	6,005,000.00	1,677,000.00	7,682,000.00	6,554,637.45	1,127,362.55
Equipment Expense (net)	615,654.00	615,654.00	390,800.00	1,006,454.00	653,738.27	352,715.73
Fringe Benefit Expense	1,859,975.00	1,859,975.00	(1,859,975.00)	0.00	(0.00)	0.00
Distribution Expense	955,474.40	955,474.40	(955,474.40)	0.00	0.00	0.00
Administrative Expense (net)	682,900.00	682,900.00	(129,000.00)	553,900.00	540,484.73	13,415.27
State Trunkline Maintenance	1,000,000.00	1,000,000.00	220,000.00	1,220,000.00	1,147,797.10	72,202.90
State Trunkline Non-Maintenance	100,000.00	100,000.00	140,000.00	240,000.00	238,697.69	1,302.31
Maint. Ser. for other Units of Gov't	200,000.00	200,000.00	(150,000.00)	50,000.00	42,323.67	7,676.33
Non-Road Related Projects	1,200,000.00	1,200,000.00	(360,000.00)	840,000.00	788,443.89	51,556.11

Capital Outlay (net)	219,500.00	219,500.00	(372,500.00)	(153,000.00)	(294,700.88)	141,700.88
Drain Assessments	58,000.00	58,000.00	2,000.00	60,000.00	59,785.51	214.49
Debt Service	1,624,500.00	1,624,500.00	(37,000.00)	1,587,500.00	1,574,889.15	12,610.85
Total Expenditures	35,531,003.40	35,531,003.40	(7,539,149.40)	27,991,854.00	25,023,860.22	2,967,993.78
<b>TOTAL EXPENDITURES</b>	<b>35,531,003.40</b>	<b>35,531,003.40</b>	<b>(7,539,149.40)</b>	<b>27,991,854.00</b>	<b>25,023,860.22</b>	<b>2,967,993.78</b>

Current Estimated Operating Surplus (Deficit)	(2,608,638.34)	(2,608,638.34)	(59,550.60)	(2,740,188.94)	<b>1,060,259.88</b>
Accumulated Available Unappropriated Surplus				8,121,800.95	<b>8,121,800.95</b>

**PROJECTED FUND BALANCE AT END OF BUDGET YEAR** **5,381,612.01**    **9,182,060.83**

Reserve for Inventory	991,341.23				
Designated for Gravel	315,809.16				
Total Designated & Reserved Funds	1,307,150.39				
Total including Reserves and Designated Fund Balances				6,688,762.40	<b>\$ 10,489,211.22</b>

**Approved:**

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Gail Watkins, Chairperson

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Michael Frederick, Vice Chairperson

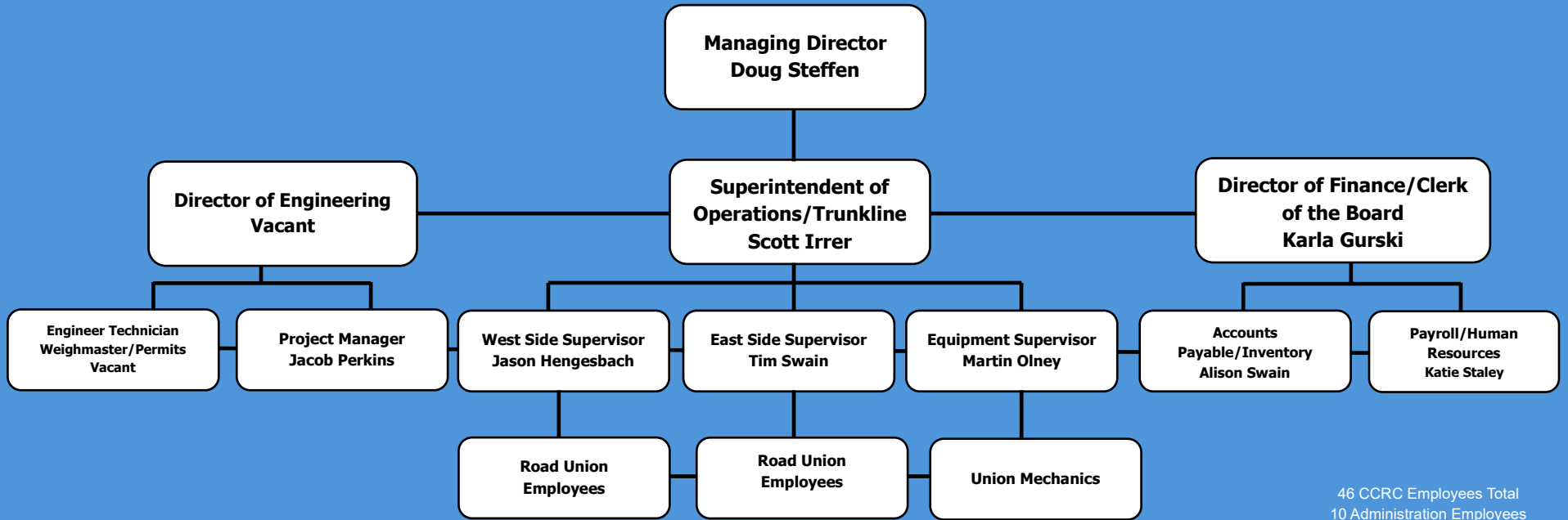
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Kevin Holt, Member



# 2025 ORGANIZATIONAL CHART

## CLINTON COUNTY ROAD COMMISSION



46 CCRC Employees Total  
 10 Administration Employees  
 Salary Range: \$55,800 - \$120,000  
 36 Road Maintenance & Mechanics  
 Hourly Wage: \$27.47 - \$33.18

Job Classification & Wage Rates: ranges based on most recent contracts, salary progression or collective bargaining agreements.

### The Board of Clinton County Road Commissioners

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

