2024

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

St. Clair County

Michigan

Year Ended 2024

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

05-06-25

Date

St. Clair

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$19,550,680.00	
2. Investments	0.00	
3. AccountsReceivable :		
a. Michigan Transportation Fund	4,164,192.29	
b. State Trunkline Maintenance	717,558.00	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	186,794.00	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	328,376.00	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	2,024,952.00	
6. Equipment Materials and Parts	432,628.00	
7. Prepaid Insurance	225,630.00	
8. Deferred Expense - Federal Aid	1,444.00	
9. Other	1,836,115.00	
10. TOTAL ASSETS		**$29,468,369.29**

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$620,563.29	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	290,633.00	
14. Advances	1,851,696.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	1,836,115.00	
18. Other	0.00	

Fund Balances

19. Primary Road Fund	618,877.60	
20. Local Road Fund	50,000.00	
21. County Road Commission Fund	24,200,484.40	
22. Total Fund Balances	24,869,362.00	
23. TOTAL LIABILITIES AND FUND BALANCES		**$29,468,369.29**

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$65,629.00	
25. Land Improvements	$1,036,075.00		
25 a.Less: Accumulated Depreciation	0.00	1,036,075.00	
26. Depletable Assets	163,455.00		
26 a.Less: Accumulated Depreciation	(46,342.00)	117,113.00	
27. Buildings	5,449,529.00		
27 a.Less: Accumulated Depreciation	(4,339,521.00)	1,110,008.00	
28. Equipment - Road	23,998,220.00		
28 a.Less: Accumulated Depreciation	(18,484,859.00)	5,513,361.00	
29. Equipment - Shop	795,596.00		
29 a.Less: Accumulated Depreciation	(619,861.00)	175,735.00	
30. Equipment - Engineers	378,265.00		
30 a.Less: Accumulated Depreciation	(323,303.00)	54,962.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	191,173.00		
32 a.Less: Accumulated Depreciation	(184,567.00)	6,606.00	
33. Infrastructure	319,053,736.00		
33 a.Less: Accumulated Depreciation	(119,917,154.00)	199,136,582.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$207,216,071.00**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	8,079,489.00	
	37 d.Infrastructure	199,136,582.00	
	38. Total Equities		**$207,216,071.00**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		458,000.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		8,348,547.00	
	44. Total Liabilities		**$8,806,547.00**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	$0.00	$0.00	$1,465,691.00	$1,465,691.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,465,691.00	1,465,691.00
Licenses and Permits				
49. Specify	0.00	0.00	159,415.00	159,415.00
Federal Sources				
50. Surface Tran. Program (STP)	1,812,949.00	0.00	0.00	1,812,949.00
51. C Funds - Federal	341,813.00	0.00	0.00	341,813.00
52. D Funds - Federal	749,819.00	0.00	0.00	749,819.00
53. Bridge	1,032,761.00	861,798.00	0.00	1,894,559.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	3,937,342.00	861,798.00	0.00	4,799,140.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,065.12	2,934.88		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,353,739.88	574,817.12		1,928,557.00
60. Allocation	14,229,471.00	5,910,974.00		20,140,445.00
61. Total MTF	15,590,276.00	6,488,726.00		22,079,002.00
Other				
62. Local Bridge	8,657.00	161,587.00		170,244.00
63. Other	32,750.00	700,867.00	0.00	733,617.00
64. Total Other	41,407.00	862,454.00	0.00	903,861.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	305,246.00		305,246.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	305,246.00		305,246.00
72. Total State Sources	$15,631,683.00	$7,656,426.00	$0.00	$23,288,109.00

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	$0.00	$8,477.00	$22,502.00	$30,979.00
74. Township Contr.	0.00	5,145,756.00	1,086,548.00	6,232,304.00
75. Other	0.00	0.00	584,379.00	584,379.00
76. Total Contributions	0.00	5,154,233.00	1,693,429.00	6,847,662.00
Charges for Service				
77. Trunkline Maintenance	0.00		4,674,388.00	4,674,388.00
78. Trunkline Non-maintenance	0.00		1,972,016.00	1,972,016.00
79. Salvage Sales	0.00	0.00	14,593.00	14,593.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	6,660,997.00	6,660,997.00
Interest and Rents				
82. Interest Earned	16,912.00	1,366.00	537,692.00	555,970.00
83. Property Rentals	0.00	0.00	118,082.00	118,082.00
84. Total Interest/Rents	16,912.00	1,366.00	655,774.00	674,052.00
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	50,159.00	50,159.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	209,230.00	209,230.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	30,500.00	30,500.00
91. Total Other	0.00	0.00	289,889.00	289,889.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	1,000,000.00	1,000,000.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	1,000,000.00	1,000,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	**$19,585,937.00**	**$13,673,823.00**	**$11,925,195.00**	**$45,184,955.00**

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	$0.00	$0.00		$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	5,648,741.00	1,187,233.00		6,835,974.00
105. Structures	1,284,048.00	1,789,524.00		3,073,572.00
106. Safety Projects	1,387,678.00	223,040.00		1,610,718.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	2,922,642.00	1,555,808.00		4,478,450.00
110. Total Preservation - Struct. Imp.	11,243,109.00	4,755,605.00		15,998,714.00
Maintenence				
111. Roads	5,023,291.00	8,751,330.00		13,774,621.00
112. Structures	172,930.00	302,799.00		475,729.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,080,613.00	463,377.00		1,543,990.00
115. Traffic Control	617,998.00	457,629.00		1,075,627.00
116. Total Maintenance	6,894,832.00	9,975,135.00		16,869,967.00
117. Total Construction, Preservation And Maintenance	18,137,941.00	14,730,740.00		32,868,681.00
Other				
118. Trunkline Maintenance	0.00		4,674,388.00	4,674,388.00
119. Trunkline Non-maintenance	0.00		1,972,016.00	1,972,016.00
120. Administrative Expense	111,613.24	90,646.76		202,260.00
121. Equipment - Net	195,857.08	335,308.05	195,580.87	726,746.00
122. Capital Outlay - Net	0.00	0.00	(475,263.00)	(475,263.00)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	692,008.00	692,008.00
127. Total Other	307,470.32	425,954.81	7,058,729.87	7,792,155.00
128. Total Expenditures	**$18,445,411.32**	**$15,156,694.81**	**$7,058,729.87**	**$40,660,836.00**

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	$19,585,937.00	$13,673,823.00	$11,925,195.00	$45,184,955.00
130. Total Expenditures	18,445,411.32	15,156,694.81	7,058,729.87	40,660,836.00
131. Excess of Revenues Over (Under) Expenditures	1,140,525.68	(1,482,871.81)	4,866,465.13	4,524,119.00
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,140,525.68)	1,140,525.68		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(1,140,525.68)	1,140,525.68		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(342,346.13)	4,866,465.13	4,524,119.00
136. Beginning Fund	618,877.60	50,000.00	19,676,365.40	20,345,243.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	618,877.60	50,000.00	19,676,365.40	20,345,243.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	342,346.13	(342,346.13)	0.00
140. Ending Fund Balance	$618,877.60	$50,000.00	$24,200,484.40	$24,869,362.00

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$118,959.00		
142. Depreciation	2,226,467.00		
143. Other	1,552,969.00		
144. Total Direct		3,898,395.00	
145. Indirect Equipment Expense		802,147.00	
Operating Equipment Expense			
146. Labor and Fringe Benefits	0.00		
147. Operating Expenses	685,919.00		
148. Total Operating		$685,919.00	
149. TOTAL EQUIPMENT EXPENSE			$5,386,461.00

Equipment Rental Credits:

	Primary	**Local**	**County**	**Total**
150. Construction/Capacity Improvement	119,118.00	954.00		120,072.00
151. Preservation - Structural Improvement	13,182.00	333,523.00		346,705.00
152. Maintenance	1,123,487.00	1,815,435.00		2,938,922.00
153. Inventory Operations	0.00	0.00	13,637.00	13,637.00
154. MDOT	0.00		1,175,422.00	1,175,422.00
155. Other Reimbursable Charges	0.00	0.00	35,831.00	35,831.00
156. All Other Charges	0.00	0.00	29,126.00	29,126.00
157. Total Equipment Rental Credits	1,255,787.00	2,149,912.00	1,254,016.00	4,659,715.00
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				726,746.00

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$1,255,787.00	$2,149,912.00	$1,254,016.00	$4,659,715.00
	(A)	(B)	(C)	(D)
160. Percent of Total	26.95 %	46.14 %	26.91 %	100.00 %
161. Prorated Total Equipment Expense	1,451,644.08	2,485,220.05	1,449,596.87	5,386,461.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	195,857.08	335,308.05	195,580.87	726,746.00

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$222,212.00		$276,000.00
164. Primary Preservation - Struct. Imp.	216,327.00		268,690.00
165. Primary Maintenance	888,010.00		1,102,958.00
166. Local Construction/Cap. Imp.	64,241.00		79,790.00
167. Local Preservation - Struct. Imp.	327,658.00		406,970.00
168. Local Maintenance	1,062,889.00		1,318,372.00
169. Inventory	8,795.00		9,674.00
170. Equipment Expense - Direct	53,058.00		65,901.00
171. Equipment Expense - Indirect	117,447.00		145,876.00
172. Equipment Expense - Operating	0.00		0.00
173. Administration	425,700.00		528,743.00
174. State Trunkline Maintenance	937,430.00		
175. Sundry Account Rec.	250,396.00		
176. Capital Outlay	0.00		0.00
177. Other	1,296,633.00		1,217,581.00
178. Total Payroll	$5,870,796.00		
179. Less Applicable Payroll	(2,493,254.00)		
180. Total Applicable Labor Cost	$3,377,542.00	Total Distributive	$5,420,555.00

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	$792,844.00	$103,566.00	$3,044,617.00	$1,521,890.00	$12,140.00	$0.00	$5,475,057.00
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(47,942.00)	0.00	(6,560.00)	0.00	0.00	(54,502.00)
184. Benefits to be Distributed	792,844.00	55,624.00	3,044,617.00	1,515,330.00	12,140.00	0.00	5,420,555.00
185. Applicable Labor Cost	3,377,542.00	3,377,542.00	3,377,542.00	3,377,542.00	3,377,542.00	3,377,542.00	
186. Factor	0.234740	0.016469	0.901430	0.448649	0.003594	0.000000	1.604882

St. Clair

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	$5,186,922.00	$94,888.00
188. Primary Preservation - Struct Imp.	7,043,072.00	140,103.00
189. Primary Maintenance	5,907,947.00	184,682.00
190. Local Construction/Cap. Imp.	1,373,760.00	9,222.00
191. Local Preservation - Struct. Imp.	4,155,130.00	128,422.00
192. Local Maintenance	9,201,850.00	238,702.00
193. Other	0.00	0.00
194. TOTAL	$32,868,681.00	$796,019.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,526.00	12,218.00	133,806.00	0.00	645,469.00	$796,019.00
196. Applicable Operation Cost	32,868,681.00	32,868,681.00	32,868,681.00	32,868,681.00	32,868,681.00	
197. Factor	0.000138	0.000372	0.004071	0.000000	0.019638	$0.024219

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	**Local**	**Primary**	**Local**	**Primary**	**Local**
198. Constr/Cap. Imp.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
199. Preser - Struct. Imp.	1,394,099.00	1,362,086.00	9,849,010.00	3,393,519.00	11,243,109.00	4,755,605.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,421,245.00	5,320,731.00	2,473,587.00	4,654,404.00	6,894,832.00	9,975,135.00
202. Total	$5,815,344.00	$6,682,817.00	$12,322,597.00	$8,047,923.00	$18,137,941.00	$14,730,740.00

St. Clair

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$928,052.00	$9,378.00
204. Fringe Benefits	944,662.00	9,321.00
205. Equipment Rental	1,159,705.00	15,717.00
206. Materials	1,275,773.00	1,783,110.00
207. Handling Charges	0.00	0.00
208. Overhead	366,196.00	154,490.00
209. Other	0.00	0.00
210. Total Charges for Current Year	$4,674,388.00	$1,972,016.00
211. Beginning Balance	333,273.00	0.00
212. Sub-Total	5,007,661.00	1,972,016.00
213. Less Credits	(4,290,103.00)	(1,972,016.00)
214. Ending Balance	$717,558.00	$0.00

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	33,454.00
217. Equipment Road (976, 981)	1,810,072.00
218. Equipment Shop (977)	96,611.00
219. Equipment Engineers (978)	2,130.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	9,142.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,951,409.00

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,951,409.00	1,951,409.00
225. Less: Equipment Retirements 689	0.00	0.00	(13,526.00)	(13,526.00)
226. Sub-total	0.00	0.00	1,937,883.00	1,937,883.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,413,146.00)	(2,413,146.00)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(475,263.00)	$(475,263.00)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	8,555,462.00	8,555,462.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	209,230.00	209,230.00

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			$22,079,002.00
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			202,260.00
234. Total Capital Outlay (from Page 13)			1,951,409.00
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			2,153,669.00
236 b. Adjusted MTF Returns			19,925,333.00
237. Preser - Struct Imp (from Page 6 Expenditures)	$11,243,109.00	$4,755,605.00	15,998,714.00
238. Routine Maintenance (from Page 6 Expenditures)	6,894,832.00	9,975,135.00	16,869,967.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	18,137,941.00	14,730,740.00	32,868,681.00
241. 90% of Adjusted MTF Returns			17,932,799.70

St. Clair

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	$985,133.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	0.00
727	Postage	3,106.00
728	Office Supplies	6,863.00
730	Dues and Subscriptions	0.00
801	Contractual Services	2,203.00
803	Legal Services	10,185.00
804	Auditing and Accounting Services	22,932.00
807	Data Processing	0.00
810	Education	9,029.00
850-853	Communications	19,759.00
861	Travel and Mileage	1,534.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,358.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	15,430.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,349.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	10,752.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,536.00
	Other:	44.00
	244. TOTAL	$1,094,213.00

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(520,686.00)
691	Purchase Discounts	(14,049.00)
	Other:	(357,218.00)
	Total Credits to Administrative Expense	$(891,953.00)
	245. Net Administrative Expense	$202,260.00

St. Clair

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name	Location	Amount Spent ($)	Project Type

246. Total

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System				Local System		
	*Unit			Expenditures	*Unit		Expenditures
ROADS							
247. New Construction, New Location	0.00	mi.	x	$0.00	0.00	mi.	$0.00
248. Widening	0.00	mi.		0.00	0.00	mi.	0.00
BRIDGES							
249. New Location	0.00	ea.		0.00	0.00	ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP				$0.00			$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System				Local System		
	*Unit			Expenditures	*Unit		Expenditures
ROADS							
251. Reconstruction	1.80	mi.	x	$2,175,497.00	0.00	mi.	$0.00
252. Resurfacing	15.80	mi.		3,473,244.00	6.38	mi.	1,187,233.00
253. Gravel Surfacing	0.00	mi.		0.00	0.00	mi.	0.00
254. Paving Gravel Roads	0.00	mi.		0.00	0.00	mi.	0.00
SAFETY PROJECTS							
255. Intersection Improvements	4.00	ea.		1,387,678.00	3.00	ea.	223,040.00
256. Railroad Crossing Improvements	0.00	ea.		0.00	0.00	ea.	0.00
257. Other	0.00	ea.		0.00	0.00	ea.	0.00
MISCELLANEOUS							
258. Roadside Parks	0.00	ea.		0.00	0.00	ea.	0.00
259. Other	19.00	ea.		2,922,642.00	44.00	ea.	1,555,808.00
260. Subtotals				9,959,061.00			2,966,081.00
BRIDGES							
261. Replacement	2.00	ea.		1,284,048.00	3.00	ea.	1,789,524.00
262. Recondition or Repair	0.00	ea.		0.00	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.		0.00	0.00	ea.	0.00
264. Bridge Subtotals				1,284,048.00			1,789,524.00
265. TOTAL PRESERVATION - STRUCT IMP				$11,243,109.00			$4,755,605.00

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

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
Berlin	54.13	0.00	181,606.15	21.98	0.00	66,907.12	3,115	71,520.40
Brockway	46.32	0.00	155,403.60	17.31	0.00	52,691.64	1,897	43,555.12
Burtchville	30.37	11.16	134,199.55	10.15	1.51	57,128.32	4,077	93,607.92
Casco	47.18	0.40	159,446.90	30.09	3.74	156,565.24	3,990	91,610.40
China	53.62	0.00	179,895.10	22.19	1.98	101,942.92	3,509	80,566.64
Clay	41.52	25.11	211,993.05	21.85	4.79	149,723.28	8,446	193,920.16
Clyde	42.73	9.55	171,006.40	27.97	4.58	164,704.44	5,523	126,808.08
Columbus	51.65	0.00	173,285.76	29.48	0.50	98,423.12	4,112	94,411.52
Cottrellville	34.03	2.03	120,047.50	17.68	2.59	98,811.40	3,406	78,201.76
East China	17.03	15.66	102,471.35	4.06	2.53	56,309.80	3,704	85,043.84
Emmett	44.47	0.00	149,196.85	25.45	0.00	77,469.80	2,257	51,820.72
Fort Gratiot	40.08	33.42	231,219.30	10.65	10.65	217,430.39	11,242	258,116.32
Grant	43.62	0.00	146,345.10	19.14	0.00	58,262.16	1,829	41,993.84
Greenwood	47.32	0.00	158,758.60	25.19	0.00	76,678.36	1,490	34,210.40
Ira	27.74	12.84	130,239.50	6.64	1.95	54,087.56	4,967	114,042.32
Kenockee	49.76	0.00	166,944.79	20.44	0.00	62,219.36	2,405	55,218.80
Kimball	65.53	27.19	298,568.20	31.12	13.43	328,035.25	9,609	220,622.64
Lynn	47.07	0.00	157,919.85	26.14	0.00	79,570.16	1,117	25,646.32
Mussey	48.41	0.00	162,415.55	24.30	0.00	73,969.20	2,251	51,682.96
Port Huron	49.00	49.00	306,250.00	18.29	18.29	373,408.66	10,792	247,784.32
Riley	57.63	0.00	193,348.65	21.02	0.00	63,984.88	3,199	73,449.04
St. Clair	59.17	11.85	232,821.09	34.47	11.26	300,535.41	7,085	162,671.60
Wales	57.46	0.00	192,778.30	29.93	0.00	91,106.92	3,180	73,012.80
266. Totals	1,055.84	198.21	$4,116,161.14	495.54	77.80	$2,859,965.39	103,202	$2,369,517.92

Local Road Rate Per Mile	3355	Primary Road Rate Per Mile	3044
Local Urban Road Rate Per Mile	2895	Primary Urban Road Rate Per Mile	17372
Population Rate Per Capita	22.96		

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement ($)	Preservation - Struct Improvement ($)	Total ($)	Township Contributions* ($)
Berlin	0.00	239,495.00	239,495.00	326,284.00
Brockway	0.00	33,073.00	33,073.00	220,150.00
Burtchville	0.00	0.00	0.00	478,072.00
Casco	0.00	9,454.00	9,454.00	228,693.00
China	0.00	755,627.00	755,627.00	718,583.00
Clay	0.00	1,438,507.00	1,438,507.00	159,652.00
Clyde	0.00	44,892.00	44,892.00	137,436.00
Columbus	0.00	61,880.00	61,880.00	373,673.00
Cottrellville	0.00	0.00	0.00	186,881.00
East China	0.00	179,857.00	179,857.00	103,090.00
Emmett	0.00	14,090.00	14,090.00	228,010.00
Fort Gratiot	0.00	188,407.00	188,407.00	149,247.00
Grant	0.00	105,782.00	105,782.00	165,306.00
Greenwood	0.00	50,948.00	50,948.00	206,764.00
Ira	0.00	198,213.00	198,213.00	190,732.00
Kenockee	0.00	89,977.00	89,977.00	263,292.00
Kimball	0.00	261,436.00	261,436.00	350,510.00
Lynn	0.00	149,731.00	149,731.00	134,744.00
Mussey	0.00	60,977.00	60,977.00	183,232.00
Port Huron	0.00	630,516.00	630,516.00	521,299.00
Riley	0.00	5,289.00	5,289.00	267,916.00
St. Clair	0.00	167,773.00	167,773.00	361,120.00
Wales	0.00	69,681.00	69,681.00	277,618.00
267. Totals	**$0.00**	**$4,755,605.00**	**$4,755,605.00**	**$6,232,304.00**

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610752	652,233.00	10/04/2024	Concrete

Work Type: Complete removal and replacement of surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610702	1,241,912.00	10/24/2024	Concrete
610705	948,183.00	06/21/2024	Concrete

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610718	353,436.00	11/29/2024	Concrete

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610661	477,422.00	08/12/2024	Concrete

Work Type: MHMA overlay of 0.7 inches average thickness

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610736	636,171.00	11/27/2024	Concrete

Work Type: Minor Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610762	97,580.00	07/22/2024	Concrete
610758	176,315.00	05/21/2024	Concrete

Work Type: Ultra-thin overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610763	196,595.00	05/09/2024	Concrete
610734	430,758.00	11/12/2024	Concrete
610733	475,865.00	11/12/2024	Concrete