

REGULAR MEETING

The regular meeting of the Board of County Road Commissioners of Iron County was held on Tuesday, December 14, 2021, at 8:30 a.m. in the Road Commission office at 800 W. Franklin Street, Iron River, Michigan.

Chairman Schmidt led the Pledge of Allegiance and opened the meeting.

Present for the roll call were Chairman Ernie Schmidt, Vice-Chairman Chuck Battan, Dan Germic, Sue Clisch, Ron Frailing along with Superintendent/Manager Douglas C. Tomasoski P.E., Finance Director/Clerk Lisa M. Powell and Attorney Mark Tousignant.

ADDITIONS TO THE AGENDA

10(d) Non-union

10(e) Dozer invoice for repairs

Additions were added to the agenda in a motion from Commissioner Frailing, supported by Battan.

Ayes: All

Nays: None

Motion carried.

MINUTES TO BE APPROVED

The following minutes were presented: Regular and Audit November 9, 2021.

A motion by Commissioner Germic, support by Clisch to accept the above minutes.

Ayes: All

Nays: None

Motion carried.

DISBURSEMENTS TO BE APPROVED

The disbursements to be approved included:

| | |
|--------------------------|---------------|
| a. Payrolls of: | \$ 113,784.56 |
| b. Prepaid Claims of: | 152,549.93 |
| c. Accounts Payables of: | 360,983.72 |

Total: \$ 627,318.21

It was motioned by Commissioner Battan supported by Clisch to approve the Audit Committee Report dated November 30, 2021, covering the above disbursements.

Roll call vote: Ayes- Germic, Clisch, Frailing, Battan and Schmidt

Nays: None

Motion carried.

SUPERINTENDENT'S REPORT

The Superintendent presented his report.

Task Force meeting December 16 at 9am, Kent County buyout being considered, permanent fuel tank info for February meeting, gravel bids to go out, HIP/CRSSA grant discussed.

DELEGATIONS

none

COMMITTEE REPORTS

Dan Germic for Parks and Recreation committee Cooks Run still being discussed.

OLD BUSINESS**TASK FORCE REVIEW**

The Task Force meeting is Thursday at 9am in the office conference room.

FEDERAL BUYOUT COMPARISON

The comparison is attached to the minutes. The comparison came with a labor savings and with time savings due to less paperwork. There is also a bid advantage with quantity on local projects. A motion to participate in the Federal exchange of a range of \$300,000 to \$337,000 with Kent County at an 80% exchange rate was made by Frailing with support by Clisch.

Roll call vote: Ayes- Battan, Frailing, Clisch, Germic and Schmidt

Nays: None

Motion carried.

NEW BUSINESS**SET BUDGET APPROVAL MEETING DATE**

Employee committee to meet with Superintendent/Manager Doug C. Tomasoski, P.E. at 1pm on Monday the 27th for his evaluation with the Budget approval meeting to start at 2pm.

SCHEDULE THE REORGANIZATIONAL MEETING

Meeting set for January 3rd, 2022 at 1:30pm

SUPERINTENDENT EVALUATION DATE

This meeting was set for 1pm on December 27, at 1pm.

NON UNION EVALUATION DATE

This meeting was set for December 27th at 2pm with the budget approval meeting.

DOZER REPAIR INVOICE

The RMS invoice for \$11,661.04 was approved in a motion from Battan and supported by Clisch.

Roll call vote: Ayes- Germic, Clisch, Frailing, Battan and Schmidt

Nays: None

Motion carried.

PUBLIC COMMENT

none

ATTORNEY'S REPORT

All is quiet, Mark is going to Arizona after Christmas and will still be available with Dennis Tousignant attending if needed.

COMMISSIONERS' COMMENTS

Commissioner Battan mentioned the wing and plow, Chairman Schmidt mentioned the unlawful plowing into the roadway.

RECESS FROM THE REGULAR MEETING INTO 2022 BUDGET HEARING

At 9:19am the BUDGET HEARING started with a motion from Commissioner Germic and supported by Clisch

Ayes: All

Nays: None

Motion carried.

BUDGET HEARING

The 2022 Budget was presented by the Superintendent/Manager and the Finance Director and is attached to the minutes.

EXIT BUDGET HEARING INTO REGULAR MEETING

At 10:15am the budget hearing was exited, and we returned to the regular meeting in a motion by Commissioner Germic and supported by Clisch.

Ayes: All

Nays: None

Motion carried.

EXIT REGULAR MEETING INTO EXECUTIVE SESSION

The regular meeting was paused as an executive session was started with a motion by Commissioner Battan and supported by Clisch to review union contract language.

Roll call vote: Ayes- Battan, Frailing, Clisch, Germic and Schmidt

Nays: None

Motion carried.

EXIT EXECUTIVE SESSION

Exited Executive Session at 10:45am with a motion by Commissioner Germic and supported by Battan.

Roll call vote: Ayes- Battan, Frailing, Clisch, Germic and Schmidt

Nays: None

Motion carried.

RESUME REGULAR MEETING

Resumed Regular Session at 10:45am with a motion by Commissioner Germic and supported by Battan.

Ayes: All
Nays: None
Motion carried.

There are three items in the union contract draft presentation that need to be brought forth for union consideration.

1. Eliminate the added Article 24, New Section 9. "Should the four(4) day, ten(10) hour work week be extended beyond mid-October by mutual agreement, as described in paragraph #8 above, the starting time may be adjusted to 6:30A.M.

This motion was made by Commissioner Frailing with support from Battan.

Roll call vote: Ayes- Battan, Frailing, Clisch, Germic and Schmidt
Nays: None
Motion carried.

2. Article 32 Section 5, add the following: Comp time must be used between May 1 and November 1.

This motion was made by Commissioner Germic with support from Frailing.

Roll call vote: Ayes- Germic, Frailing, Battan and Schmidt
Nays: Clisch
Motion carried.

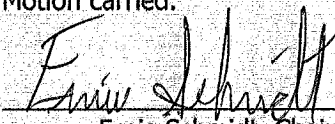
3. Article 50 Section 2, remove the following "or savings from the hard cap", "or under" and "or subtracted from". From the paragraph:
"Using the previous year's employee contribution rate as the starting point, any increases in premium costs above the hard cap or savings below the hard cap, will be shared equally by all employees covered under the Employer's group health coverage. The amount over or under the hard cap will be added to or subtracted from the employee's previous year contribution rate.

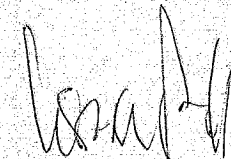
This motion was made by Commissioner Germic and supported by Frailing.

Roll call vote: Ayes- Battan, Frailing, Germic and Schmidt
Nays: Clisch
Motion carried.

At 11:08 a.m. with no further business to come before the Board, it was motioned by Germic supported by Frailing, to adjourn.

Ayes: All
Nays: None
Motion carried.


Ernie Schmidt, Chairman


Lisa M. Powell, CPA Clerk

Federal Aid Buyout summary

CR-424 phase 4 (CR-639 to Treeline)

sht 1

allocated federal STP funds = \$340,000

Oakland Co reimbursement payment = \$272,000

∴ Net revenue "loss" = \$68,000

| | |
|---|-----------------|
| Revenue "loss" | (\$68,000) |
| Savings of Unit Price Differential - Ph4 vs Ph3 (see sht 2) | \$48,317 |
| Savings of LABOR - Ph4 vs Ph3 (see sht 3) | <u>\$28,222</u> |
| Calculated net COST savings w/ buyout | \$8,539 |

Phase 3 = 1.52 ml

Phase 4 = 1.22 ml

Comparison of Phase 3 & Phase 4 Construction Costs

sht 2

| Item (all common or required) | Phase 3 unit price | Phase 3 * modified unit price or lump sum | Phase 4 unit price | unit price (or lump sum) differential | Phase 4 Quantity | Cost Differential |
|----------------------------------|-----------------------|--|-----------------------|---|---------------------|----------------------|
| Mobilization * | \$ 37,500.00 | \$ 30,000.00 | \$ 8,100.00 | \$ (21,900.00) | 1 | (21,900) |
| HMA - Crush & Shape | \$ 1.20 | | \$ 1.10 | \$ (0.10) | 24081 | (2,408) |
| Approach CL II, 3" | \$ 3.75 | | \$ 4.25 | \$ 0.50 | 759 | 380 |
| Shoulder CL II, 4" | \$ 4.25 | | \$ 3.75 | \$ (0.50) | 2867 | (1,434) |
| HMA, LVSP | \$ 64.45 | | \$ 61.75 | \$ (2.70) | 4566.44 | (12,329) |
| Post, Steel | \$ 6.00 | | \$ 6.00 | \$ - | 263 | 0 |
| Sign, Removal | \$ 100.00 | | \$ 25.00 | \$ (75.00) | 19 | (1,425) |
| Sign, Type A | \$ 16.00 | | \$ 15.00 | \$ (1.00) | 61.25 | (61) |
| Sign, Type B | \$ 17.00 | | \$ 15.00 | \$ (2.00) | 62.75 | (126) |
| Pavt Mrkg, 4", White | \$ 0.39 | | \$ 0.35 | \$ (0.04) | 6322 | (253) |
| Pavt Mrkg, 6", White | \$ 0.49 | | \$ 0.45 | \$ (0.04) | 6015 | (241) |
| Recess Pavt Mrkg | \$ 0.58 | | \$ 0.59 | \$ 0.01 | 12930 | 129 |
| Pavt Mrkg, 4", Yellow | \$ 0.90 | | \$ 0.85 | \$ (0.05) | 12930 | (647) |
| Arrow Board, Furnished | \$ 400.00 | | \$ 350.00 | \$ (50.00) | 2 | (100) |
| Arrow Board, Operated | \$ 200.00 | | \$ 100.00 | \$ (100.00) | 2 | (200) |
| Minor Traffic Devices * | \$ 13,832.00 | \$ 11,065.60 | \$ 12,300.00 | \$ 1,234.40 | 1 | 1,234 |
| Part Mrkg - Temp | \$ 1.65 | | \$ 0.60 | \$ (1.05) | 258 | (271) |
| Sign, Temp, Furnished ** | \$ 4.00 | \$ 1,176.60 | \$ - | \$ (1,176.60) | 0 | (1,177) |
| Sign, Temp, Operated ** | \$ 1.00 | \$ 294.40 | \$ - | \$ (294.40) | 0 | (294) |
| Sign, Temp, Special, Furn ** | \$ 8.00 | \$ 102.40 | \$ - | \$ (102.40) | 0 | (102) |
| Sign, Temp, Special, Oper ** | \$ 1.00 | \$ 12.80 | \$ - | \$ (12.80) | 0 | (13) |
| Traffic Regulator * | \$ 8,975.00 | \$ 7,180.00 | \$ 100.00 | \$ (7,080.00) | 1 | (7,080) |

calculated total savings = (\$48,317)

* modified unit price calc.

Phase 3 = 1.52 mi

Phase 4 = 1.22 mi

$1.22 \div 1.52 = 80\%$

∴ use 80% of Ph3 vs Ph4 to account
for difference in project lengths.

** no item in Phase 4, therefore saving = to 80% of Phase 3

Comparison of Phase 3 & Phase 4 Labor-Equip-Mat'l etc., Costs

sh 8

Phase 3 = 1.52 mi

Phase 4 = 1.22 mi

PHASE 3 CONSTRUCTION

| | cost | 80% calc * | hours |
|-----------|-----------|------------|-------|
| Labor | \$ 11,595 | \$ 9,228 | 318 |
| Equipment | \$ 1,254 | \$ 1,003 | |
| Fringe | \$ 21,019 | \$ 16,815 | |

PHASE 4 CONSTRUCTION

| hrs ** | cost | modified to w/out ICRC drainage work | savings |
|--------|-----------|--|---------------|
| 114 | \$ 8,367 | \$ 6,514 | (\$5,713.86) |
| | \$ 8,930 | \$ 7,111 | (\$192.20) |
| | \$ 15,247 | \$ 13,625 | (\$10,411.46) |
| | | | (\$16,817.52) |

** 271 total hours includes all work by ICRC on this phase including culverts/drainage.
114 hrs represents the time spent on project oversight outside of ICRC drainage work.

- 114 hrs = 42% of total time,
• 42% of total other costs is used for comparison purposes.

PHASE 3 ENGINEERING

| | cost | 80% calc * | hours | 80% hr* |
|-----------|-----------|------------|-------|---------|
| Labor | \$ 7,763 | \$ 6,210 | 182 | 145.6 |
| Equipment | \$ 118 | \$ 94 | | |
| Fringe | \$ 14,146 | \$ 11,317 | | |

PHASE 4 ENGINEERING

| hours | % of 80% hours | cost | |
|-------|-------------------|-----------|---------------|
| 48 | 33.0% | \$ 3,989 | (\$4,221.40) |
| | | \$ 10 | \$9.60 |
| | | \$ 13,622 | (\$7,692.80) |
| | | | (\$11,904.60) |

calculated total savings = (\$28,222.12)

* modified unit price calc.

Phase 3 = 1.52 mi

Phase 4 = 1.22 mi

1.22 ÷ 1.52 = 80%

• use 80% of Ph3 vs Ph4 to account for difference in project lengths.

IRON COUNTY ROAD COMMISSION

2022 BUDGET-REVENUES

PER:

PER:

OVD 12/31/20

12/20/2021

| | REVENUE | 2019 ACTUAL | 2020 ACTUAL | 2021 ADJUSTED BUDGET | 2021 ACTUAL | 2022 BUDGET |
|---------|---|----------------|----------------|-------------------------|----------------|----------------|
| 401.403 | COUNTY MILLAGE | 215,269 | 226,045 | 231,000 | 230,911 | 230,000 |
| | Primary Road Heavy Maintenance | | | | | |
| | Baumgartner Road PH2 | | | - | | 195,200 |
| | Baumgartner Road PH3 | | | | | 337,000 |
| | Buck Lake Road | | | - | | 258,573 |
| | CR 424 PH5 | 330,112 | | - | | 333,600 |
| 501.511 | CR 424 ph3 Kolbas | | 315,643 | - | | |
| 580.583 | CR 424 ph4 639 to Treeline | | 272,000 | - | | |
| 501.511 | Sunset Lake Road Ph 3-130455 | | | | | |
| | Rainbow Trail | | 235,824 | - | | |
| | Ottawa Lake Road | | | 744,800 | 733,520 | - |
| | PRIMARY ROAD HEAVY MAINTENANCE TOTAL: | 330,112 | 823,467 | 744,800 | 733,520 | 1,124,373 |
| | Primary Road Structure Maintenance | | | | | |
| | Primary Road Structure Heavy Maintenance | | | | | |
| | PRIMARY ROAD STRUCTURE HEAVY MAINTENANCE TOTAL: | - | | | | |
| 501.521 | PRIMARY ROAD NON-MOTORIZED TOTAL: | | | | | |
| 539.551 | Primary Road Construction-CR 424 Kolbas | 123,792 | 86,085 | | - | - |
| | PRIMARY ROAD CONSTRUCTION TOTAL: | 123,792 | 86,085 | | | |
| 546 | Michigan Transportation Fund | | | | | |
| 546.01 | Engineering | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 546.02 | Primary Roads | 2,511,637 | 2,469,495 | 3,240,000 | 2,734,657 | 2,898,000 |
| 546.03 | Local Roads | 1,119,069 | 1,104,611 | 1,260,000 | 1,206,054 | 1,302,000 |
| 556 | General Fund Distributions | - | | - | | |
| 546.06 | Snow Removal | 139,000 | 147,428 | 155,000 | 154,922 | 155,000 |
| | MICHIGAN TRANSPORTATION FUND TOTAL: | 3,779,706 | 3,731,534 | 4,665,000 | 4,105,633 | 4,365,000 |
| | PRIMARY ROAD MAINTENANCE TOTAL: | | | | | |
| 548 | FOREST ROAD FUND TOTAL: | 213,420 | 213,420 | 213,430 | - | 213,430 |
| 551.551 | Larson Road TED | | | | | |
| | Local Road Construction | | | | | |
| | LOCAL ROAD CONSTRUCTION TOTAL: | | | | | |
| | Township Contributions | | | | | |
| | Bates Township | 305,854 | 58,537 | 100,000 | 116,811 | 100,000 |
| | Larson Road-TED funds | | 195,973 | - | | |
| | Crystal Falls Township | 422,913 | 3,894 | 300,000 | 260,095 | 250,000 |
| | Hematite Township | | | - | | 100,000 |
| | Iron River Township | 73,915 | | 200,000 | 223,093 | 200,000 |
| | Mansfield Township | 161,952 | | 100,000 | 113,333 | 100,000 |
| | Mastodon Township | 130,512 | 48,942 | 20,000 | - | 200,000 |
| | Stambaugh Township | 416,651 | 142,537 | 200,000 | 205,524 | 200,000 |
| 580 | TOWNSHIP CONTRIBUTIONS TOTAL: | 1,511,797 | 449,883 | 920,000 | 918,856 | 1,150,000 |
| 580 | OTHER CONTRIBUTIONS TOTAL: | 15,027 | | | | |
| | Wild River Culvert | | | | | 600,000 |
| 627 | STATE TRUNKLINE MAINTENANCE | 1,472,538 | 1,231,497 | 1,503,335 | 1,031,888 | 1,100,000 |

| | | | | | | | | | |
|-------------|------------------------------------|-----------|--|--|-----------|--|-----------|-----------|-----------|
| 627.001.0.0 | Audit Adjustment | 77,295 | | | | | | 100,000 | |
| 628 | STATE TRUNKLINE NON-MAINTENANCE | 56,766 | | | 75,799 | | 880,000 | 832,921 | 80,000 |
| | | | | | | | | | |
| 600.629 | STL Overhead | 131,999 | | | 129,950 | | 203,283 | 89,097 | 120,000 |
| 0.63 | TWA Overhead | | | | | | 6,800 | 65,018 | 6,800 |
| 0.630 | Other Overhead | 6,070 | | | 6,514 | | 7,500 | 4,675 | 6,000 |
| 0.643 | Salvage and Timber Sales | 1,114 | | | 462 | | 6,000 | 14,459 | 6,000 |
| 600.646 | Handling Charge | 713 | | | 85 | | 750 | 2,050 | 750 |
| 653 | Permits | 8,120 | | | 7,062 | | 9,000 | 7,126 | 9,000 |
| 664.665 | Interest Earned | 36,030 | | | 28,744 | | 18,000 | 14,831 | 15,000 |
| 697 | Proceeds From Lease Purchases-289 | 211,400 | | | | | 243,323 | 242,813 | - |
| | Sale of Fixed Assets | - | | | | | - | | |
| | Gain/Loss on Disposal of Equipment | | | | | | 112,000 | 111,356 | - |
| | Fund Balance Use | | | | | | | | |
| 671.69 | | | | | | | | | |
| | TOTAL REVENUES: | 8,191,169 | | | 7,010,549 | | 9,764,222 | 8,405,155 | 9,126,354 |

IRON COUNTY ROAD COMMISSION

2022 BUDGET-EXPENDITURES

12/22/2021

 PER:
 COVDI 12/31/20

 PER:
 12/20/2021

| | EXPENDITURES | 2019 ACTUAL | 2020 ACTUAL | 2021 ADJUSTED BUDGET | 2021 ACTUAL | 2022 BUDGET |
|---------|---|----------------|----------------|-------------------------|----------------|----------------|
| 458.459 | Primary Road Heavy Maintenance | | | | | |
| | Buck Lake | | | - | | 334,000 |
| | Buck Lake Engineering | | 1,029 | - | - | 10,000 |
| | CR 424 PH2 2 Mile Hill-Kolbas | 487,718 | 23,715 | - | - | - |
| | CR 424 PH3 Kolbas to CR639 | | 518,771 | - | - | - |
| | CR 424 PH3 Eng | 10,723 | 1,751 | - | - | - |
| | CR 424 Eng PH4 CR639 to Treeline Rd (Buyout) | 1,504 | 3,722 | - | - | - |
| | CR 424 Phase 4 Construction | | 421,720 | - | - | - |
| | CR 424 Eng PH5 | | | - | - | 10,000 |
| | CR424 PH5 Treeline Rd to Blue Lake Hill (topo) | | | - | - | 333,600 |
| | CR 424 Culvert | - | | - | - | 10,000 |
| | CR 424 Overlay | 21,869 | | - | - | 40,000 |
| | Baumgartner Road Ph 2 | | | - | - | 245,250 |
| | Baumgartner Road Ph 2 Eng | | 1,751 | - | - | 10,000 |
| | Baumgartner Road Culvert | | 27,126 | - | - | 5,000 |
| | Baumgartner Road Ph 3 Culverts | | 185 | - | - | - |
| | Baumgartner Road Ph 3 Construction | | | - | - | 422,500 |
| | Baumgartner Road Ph 3 Eng | | | - | - | 10,000 |
| | Other | | | - | - | - |
| | Sunset Lake Road PH3-130455 | 1,787 | | - | - | - |
| | CR 643 Bates Amasa Road | | | - | - | - |
| | Rainbow Trail Eng | 3,420 | 974 | - | - | - |
| | Rainbow Trail Project-206998 | - | 324,167 | - | - | - |
| | Gibbs City West Gravel | 1,742 | | - | - | - |
| | Ponozzo Road Gravel | 121,812 | | - | - | 120,000 |
| | Tamarack Road Gravel | 9,290 | | - | - | - |
| | Robinson Lake Gravel | 130,928 | | - | - | - |
| | Basswood Road Culvert | 14,554 | | - | - | - |
| | Ottawa Lake Road | 333 | | - | - | - |
| | Ottawa Lake Road-Culverts | 15,515 | 64,507 | - | - | 5,000 |
| | Ottawa Lake Road-Engineer | 19,721 | 6,460 | - | - | - |
| | Bates Gaastra Culvert | 10,748 | | - | - | - |
| | Winslow Lake Road Gravel | 22,352 | | - | - | 10,000 |
| | FH15 Culvert Linings | | | - | - | - |
| | Bituminous Overlays (Osterland Rd) | 87,058 | | - | - | 60,429 |
| | MDNR Rec Trail Improvements | | | - | - | - |
| | Primary Road Culvert Replacements | | | - | - | 30,000 |
| | PRIMARY ROAD HEAVY MAINTENANCE TOTAL: | 961,073 | 1,395,878 | 1,249,800 | 1,222,558 | 1,655,779 |
| 458A | PRIMARY ROAD STRUCTURE HEAVY MAINTENANCE TOTAL: | | | | | |
| trail | PRIMARY ROAD NON-MOTORIZED TOTAL: | 22,628 | 25,672 | - | - | 10,000 |
| 466 | Primary Road Routine Maintenance | | | | | |
| | PRIMARY ROAD ROUTINE MAINTENANCE TOTAL: | 1,756,662 | 1,019,401 | 1,726,327 | 1,623,999 | 1,450,000 |
| 466A | PRIMARY ROAD STRUCTURE MAINTENANCE TOTAL: | 438 | 23,042 | 25,000 | 24,370 | 50,000 |
| | LOCAL ROAD CONSTRUCTION TOTAL: | | | | | |

| | | | | | | | |
|---------|---|--------------------|------------------|------------------|------------------|--|------------------|
| 488.489 | Local Road Heavy Maintenance | | | | | | |
| 1 | Bates Township | 257,216 | | | | | 100,000 |
| | Larson Road | 1,320 | 284,427 | | | | |
| 2 | Crystal Falls Township | 438,124 | | | | | 250,000 |
| | Hematite Township | | | | | | 100,000 |
| | Iron River Township | 74,684 | 84 | | | | 200,000 |
| | Mansfield Township | 138,921 | | | | | 100,000 |
| 6 | Mastodon Township | 152,136 | 40,005 | | | | 200,000 |
| 7 | Stambaugh Township | 413,843 | 148,019 | | | | 200,000 |
| ICRC | | | | | | | 70,000 |
| | LOCAL ROAD HEAVY MAINTENANCE TOTAL: | 1,476,243 | 472,536 | 1,090,000 | 1,073,036 | | 1,220,000 |
| | Other Projects | | | | | | |
| | Wild River Culvert | | | | | | 650,000 |
| 496 | LOCAL ROAD ROUTINE MAINTENANCE TOTAL: | 2,009,588 | 1,642,662 | 1,996,800 | 1,526,041 | | 1,650,000 |
| 496A | LOCAL ROAD STRUCTURE MAINTENANCE TOTAL: | 120 | 129 | 6,000 | 5,939 | | 20,000 |
| | LOCAL ROAD STRUCTURE HEAVY MAINTENANCE TOTAL: | | | 0 | | | |
| 510 | Equipment Expense – Direct (Eq repair) | 1,295,589 | 1,027,624 | 900,000 | 790,952 | | 900,000 |
| 511 | Equipment Expense – Indirect (shop and supplies) | 415,337 | 389,260 | 350,000 | 290,086 | | 350,000 |
| 512 | Equipment Expense – Operating (fuel, oils, grease) | 236,940 | 157,950 | 250,000 | 170,767 | | 250,000 |
| 669 | Less: Equipment Rentals | (1,800,383) | (1,586,918) | (1,900,000) | (1,614,664) | | (1,700,000) |
| | NET EQUIPMENT EXPENSE TOTAL: | 147,483 | (12,085) | (400,000) | (362,859) | | (200,000) |
| | Distributive Expense | | | | | | |
| | Account 513 – Fringe Benefits | - | - | | - | | - |
| | Account 514 - Engineer Tech | - | (0) | | - | | - |
| | NET DISTRIBUTIVE EXPENSE TOTAL: | - | (0) | - | - | | - |
| 515 | Administrative Expense (Wages, office ops and all travel) | 540,576 | 581,510 | 600,000 | 524,976 | | 500,000 |
| | NET ADMINISTRATIVE EXPENSE TOTAL: | 540,576 | 581,510 | 600,000 | 524,976 | | 500,000 |
| 517 | State Trunk Line Maintenance | 1,453,838 | 1,119,332 | 1,503,335 | 1,215,693 | | 1,500,000 |
| 518 | State Trunk Line TWA (extra jobs added) | 56,766 | 75,799 | 880,000 | 851,211 | | 80,000 |
| | STATE TOTAL: | 1,510,604 | 1,195,131 | 2,383,335 | 2,066,904 | | 1,580,000 |
| | Capital Outlay | | | | | | |
| 900.976 | Road Equipment | 284,100 | 354,760 | 264,164 | 252,165 | | 355,000 |
| | IR Garage Parking lot | 78,463 | | | | | |
| | Buildings | - | | - | | | 10,000 |
| | Shop Equipment | 7,457 | | - | | | 5,000 |
| | Fuel Tanks | | | | | | 250,000 |
| | Engineering & Office Equipment | 1,865 | | - | | | 20,000 |
| 671 | Less: Depreciation | (368,772) | (408,603) | (405,000) | - | | (450,000) |
| | NET CAPITAL OUTLAY: | 3,113 | (53,844) | (140,836) | 252,165 | | 190,000 |
| 991 | Long Term Debt Principal Payment – Equipment purchases | 242,838 | 224,063 | 228,529 | 217,724 | | 225,000 |
| | Long Term Debt Principal Payment – Garage Bond | 85,000 | 85,000 | 85,000 | 85,000 | | 85,000 |
| | Bond Amortization | 681 | 681 | 681 | - | | - |
| | DEBT PAYMENTS TOTAL: | 328,519 | 309,744 | 314,210 | 302,724 | | 310,000 |
| 5 | Interest Expense - Garage Bond | 40,996 | 39,254 | 38,237 | 38,238 | | 35,000 |
| | Interest Expense – Equipment purchases | 10,360 | 10,272 | 6,594 | 5,446 | | 5,575 |
| | INTEREST EXPENSE TOTAL : | 51,356 | 49,526 | 44,831 | 43,684 | | 40,575 |
| | Fund Balance Expenditure | | | | | | |
| | TOTAL EXPENDITURES: | # 8,808,404 | 6,649,302 | 8,895,467 | 8,303,535 | | 9,126,354 |