REGULAR MEETING

The regular meeting of the Board of County Road Commissioners of Iron County was held on Tuesday, February 11, 2025, 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 Ron Frailing, Commissioners Jim Cihak, Chuck Battan and ~~Ron Frailing~~ Dan Germic. Also, present: Finance Director Michelle Johnson, HR-PR Administrators Brynn Tomas and Patti Leonoff, Shop Foreman Dean Stolberg, Bates Twp. Supervisor Mike Stafford, Mastodon Twp. Trustee Dave Smith, Ean Bruette, County Commissioner and Brian Schiavo, GEI.

ADDITIONS TO THE AGENDA
None.

MINUTES TO BE APPROVED
Moved by Commissioner Frailing, supported by Battan, to approve the minutes of January 14, 2025, audit and regular meetings.
Ayes-All. Nays-None. Motion carried.

DISBURSEMENTS TO BE APPROVED

a. Payrolls of:	$	173,498.37
b. Prepaid Claims of:		513,512.11
c. Accounts Payables of:		169,070.42
Total:	$	856,080.90

Moved by Commissioner Frailing, supported by Battan, to approve the Audit Committee Report dated January 31, 2025, covering the above disbursements.
Roll call vote: Ayes- Germic, Cihak, Battan, Frailing, Schmidt. Nays-None. Motion carried.

SUPERINTENDENTS REPORT
Superintendent Toivonen was downstate at the County Road Engineers Workshop; Chairman Schmidt reviewed the report and asked for questions.

Local Roads:
Bid packages for the 2025 Township projects were sent out and are due February 21st.

Fleet / Equipment:
Shop Foreman Dean Stolberg explained that there are still no updates from the manufacturer on the wings, therefore the box is still on hold for the Western Star. International has not provided an update on the delivery of the new truck; production issues with the Allison transmission were the last he had heard.

Employment Items:
HR/PR Administrator Brynn Tomas' last day will be February 14th, and we wish her well. Patti has been gracious and is extending her retirement start date to stay on and help until we can fill the position.

Bridges:
Crystal Falls Township received the grant they requested to continue work on the bike path in 2026. As they have been advised not to take over the Resort Dr. bridge but would still like to utilize it for the path, there will be discussion about the road commission dedicating non-motorized funds to improve the bridge for walking and bike traffic only.

Misc:
Brian Schiavo, GEI, updated to Board on the West Townline Rd. redrilling. Because of the weather and breakdowns, drilling is going slowly; they have made it through approximately 200 out of the 1,000 ft. Otherwise, the crews are shut down for the winter.

DELEGATIONS
Bates Township Supervisor Mike Stafford had some questions about altering the speed limits and signage for Bates-Gaastra Rd.
County Commissioner Bruette relayed some complaints about plowing over the weekend in Mansfield.

COMMITTEE REPORTS
Parks and Recreation-Commissioners Germic and Frailing reported that the Committee had requested the road commission put in some gravel and do some grading at Cooks Run, however, because it is not Act 51/ County Road, the road commission cannot perform maintenance or repairs. Brock Van Oss is working with the County on a forest management plan.

Policy- There were no Committee updates, however Commissioner Frailing requested the Committee look at creating a policy to address the ongoing issue of gates, obstacles and private property being placed on County roads, restricting and interfering with public access.

PUBLIC COMMENT
None.

OLD BUSINESS
None.

NEW BUSINESS

PAYOFF OF TRUCK #293
Moved by Commissioner Germic, supported by Battan, to make the payment of $43,150.47 to First Bank, paying the loan for truck #293 in full.
Roll call vote: Cihak, Frailing, Battan, Germic, Schmidt. Nays-None. Motion carried.

EOY 2024 BUDGET AMENDMENT
Finance Director Johnson presented the end of year budget amendment for 2024.
Motion by Commissioner Frailing, supported by Commissioner Cihak, to approve the budget amendment as presented.
Roll call vote: Ayes- all. Nays-None. Motion carried.

CRA 2025-2026 BOARD OF DIRECTORS BALLOTS
Moved by Commissioner Germic, support by Frailing to cast the vote for the 3-year UPRB seat for Robert Laitinen, PS.
Roll call vote: Ayes-All. Nays- None. Motion carried.

Moved by Commissioner ~~Cihak~~ Frailing, support by Cihak to cast the vote for the 4-year UPRB seat for Dirk Heckman, PE.
Roll call vote: Ayes-All. Nays-None. Motion carried.

ATTORNEYS REPORT
None.

COMMISSIONERS' COMMENTS
None.

Shop Foreman Stolberg added that Brock Van Oss did a full day chainsaw safety training for the staff, and it was very good. He also feels the GPS units are working very well.
Finance Director Johnson commended Dean and Tyler for their work on getting the GPS units installed efficiently. The January equipment charges to the trunkline for the Samsara equipment fully funded one month of licensing for all the units.

At 9:01 a.m. with no further business to come before the Board, it was motioned by Battan, supported by Cihak, to adjourn.

Ernie Schmidt, Chairman

Michelle Johnson, Clerk of the Board

Iron County Road Commisison
Budget Request Form
Amendment #5

Approved
2/11/2025

	Account Name	Revenue Increase (Decrease)	Expenditures& Fund Balance Increase (Decrease)
Revenues:			
	Millage	291.00	
	MTF-Primary	64,557.00	
	MTF-Local	34,696.00	
	State Trunkline	130,007.65	
	Salvage	147.00	
	Permits	400.00	
	Interest Income	1,375.00	
Expenditures:			
	Primary Roads-Heavy Maintenance		(5,264.25)
	Primary Roads Routine Maintenance		(21,365.00)
	Local Roads Heavy Maintenance		1,421.79
	Local Roads Routine Maintenance		6,899.45
	Equipment Expense-Direct		40,044.00
	Equipment Expense-Indirect		91,103.00
	Equipment Expense-Operating		(3,041.71)
	Administravtive Expense		(133,178.00)
	Equp. Rentals		(72,957.04)
	Overhead		116,426.00
	State Trunkline		130,007.46
	Capital Outlay-Road Equip.		(25,288.00)
	Capital Outlay-Office		(15.00)
	Depreciation		-62314.00
	Bond Amortization		4,942.00
	TOTALS:	231,473.65	67,420.70

Estimated Change in Fund Balance	164,052.95	
2023 EOY Act 51 Fund Balance	2,772,751.15	Total estimated Incr/(Decr) in FB
Estimated Change in FB from Amend. #3	90,988.04	262,526.53
Estimated Change in FB from Amend. #4	7,485.54	
Estimated Change in FB from Amend. #5	164,052.95	
New Estimated EOY Fund Balance	3,035,277.68	

Iron County Road Commission
FY 2024 Program Budget
Revenues

	12/31/2024	2022 Actual	2023 Actual	App. 12-27-23 2024 Budget	Amendment #1 5/14/2024	Amendment #2 8/20/2024	Amendment #3 11/12/2024	Amendment #4 12/27/2024	EOY Amendment	Adjusted Budget	Actual	Variance
401.403	MILLAGE	237,965.53	253,820.45	256,261.00				272.00	291.00	256,824.00	(256,823.60)	0.40
	TOTAL MILLAGE	237,965.53	253,820.45	256,261.00	0.00	0.00	0.00	272.00	291.00	256,824.00	(256,823.60)	0.40
	PRIMARY ROAD - HEAVY MAINT.											
	BAUMGARTNER ROAD PH2	174,563.29	0.00							0.00	0.00	0.00
501.510	BAUMGARTNER ROAD PH4	0.00		427,200.00				-18,683.84		408,516.16	(408,516.16)	0.00
501.510	BRULE MOUNTAIN RD			356,997.00				-52,973.63		304,023.37	(304,023.37)	0.00
	BUCK LAKE ROAD	203,359.14								0.00	0.00	0.00
	CR 424 PH5 TREELINE TO BL LK HILL- STATE "D"	0.00	94,655.77							0.00	0.00	0.00
	CR 424 PH5 TREELINE TO BL LK HILL- STP	0.00	378,629.08							0.00	0.00	0.00
539.551	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE "D"			105,629.00				-12,409.00		93,220.00	(93,219.83)	0.17
501.510	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE -STP			389,874.00				-45,852.00		344,022.00	(344,021.43)	0.57
501.530	FHWA EMERGENCY RESPONSE REIMB		59,853.00							0.00		
501.530	FEDERAL GRANTS-FHWA P.E 80%			164,395.10	-88,395.10			-1,900.00		74,100.00	(74,100.00)	0.00
	TOTAL PRIMARY RD. HEAVY MAINT.	377,922.43	533,131.85	1,444,095.10	-88,395.10	0.00	0.00	-131,818.47	0.00	1,223,881.53	-1,223,880.79	0.74
539.556	SECTION 19 EMERGENCY MGMNT. GRANT			250,000.00			-250,000.00			0.00		0.00
539.569	OTHER STATE GRANTS-PROT.MI GRANT		851,132.00	0.00	0.00					0.00		0.00
			851,132.00	250,000.00	0.00	0.00	-250,000.00	0.00	0.00	0.00	0.00	0.00
546	MICHIGAN TRANSPORTATION FUND											
546.01	MTF ENGINEERING	10,000.00	10,000.00	10,000.00	0.00					10,000.00	(10,000.00)	0.00
546.02	MTF PRIMARY ROADS	2,865,353.45	3,017,462.96	3,024,774.00					64,557.00	3,089,331.00	(3,089,330.68)	0.32
546.03	MTF LOCAL ROADS	1,255,204.81	1,323,456.77	1,315,955.00					34,696.00	1,350,651.00	(1,350,650.91)	0.09
546.06	MTF SNOW REMOVAL	167,183.64	175,300.94	170,000.00				14,184.00		184,184.00	(184,184.00)	0.00
	TOTAL MTF	4,297,741.90	4,526,220.67	4,520,729.00	0.00	0.00	0.00	14,184.00	99,253.00	4,634,166.00	(4,634,165.59)	0.41
548	FOREST ROAD FUNDS	213,419.35	213,419.08	213,420.00						213,420.00	(213,419.01)	0.99
	TOTAL FOREST ROAD FUNDS	213,419.35	213,419.08	213,420.00	0.00	0.00	0.00	0.00	0.00	213,420.00	(213,419.01)	0.99
	LOCAL ROAD - TOWNSHIP PROJECTS											
	BATES TOWNSHIP	230,683.80	182,977.46	100,000.00		-100,000.00				0.00		0.00
	CRYSTAL FALLS TOWNSHIP	172,605.48	260,992.26	250,000.00		-104,152.00				145,848.00	(145,848.18)	-0.18
	HEMATITE TOWNSHIP	0.00		100,000.00		-60,996.00				39,004.00	(39,003.43)	0.57
	IRON RIVER TOWNSHIP	202,937.69	130,101.43	0.00						0.00		0.00
	MANSFIELD TOWNSHIP	22,003.00		100,000.00			-100,000.00			0.00		0.00
	MASTODON TOWNSHIP	261,969.25	107,550.60	200,000.00			-200,000.00			0.00		0.00
	STAMBAUGH TOWNSHIP	246,652.82	238,689.58	200,000.00		-112,459.00				87,541.00	(87,540.28)	0.72
	FED AID B/O BAUMGARTNER ROAD PH3	269,600.00								0.00	0.00	0.00
580	TOTAL LOCAL CONTRIBUTIONS	1,406,452.04	920,311.33	950,000.00	0.00	-377,607.00	-300,000.00	0.00	0.00	272,393.00	(272,391.89)	1.11
627	STATE TRUNKLINE MAINTENANCE REVENUE	1,470,317.23	1,239,332.08	1,445,058.00		-233,298.00		-112,170.65	130,008.00	1,229,597.35	(1,229,596.81)	0.54
627.01.0.0	STATE TRUNKLINE AUDIT ADJUSTMENT	0.00	190,720.00			107,311.00				107,311.00	(107,311.00)	0.00
628	STATE TWA NON-MAINTENANCE REVENUE	23,880.85	115,652.42	33,831.00	-8,572.00			-5,002.00		20,257.00	(20,256.95)	0.05
	TOTAL TRUNKLINE REVENUE	1,494,198.08	1,545,704.50	1,478,889.00	-8,572.00	-125,987.00	0.00	-117,172.65	130,008.00	1,357,165.35	(1,357,164.76)	0.59
671.677	SALVAGE AND OTHER SALES	4,344.26	2,732.10	3,000.00		2,500.00		500.00	147.00	6,147.00	(6,146.83)	0.17
644.644	STUMPAGE SALES	9,663.59	45,764.14							0.00	0.00	0.00
653	PERMITS	5,974.00	10,115.00	8,000.00		3,000.00		5,375.00	400.00	16,775.00	(16,775.00)	0.00
664.665	INTEREST INCOME	19,243.04	50,446.53	62,460.00				27,760.00	1,375.00	91,595.00	(91,594.76)	0.24
664.666	DIVIDENDS			0.00			100,651.31			100,651.31	(100,651.31)	0.00
671.674	OTHER PROJECT CONTRIB.-WILD RIVER CULVERT	0.00	169,130.00	480,870.00	0.00		-480,870.00			0.00	0.00	0.00
697.697	LOAN PROCEEDS	0.00		309,697.00			-154,750.00	-777.00		154,170.00	(154,170.00)	0.00
	LEASE PROCEEDS	297,707.00								0.00		0.00
	SALE OF FIXED ASSETS	0.00								0.00		0.00
	GAIN/LOSS ON DISPOSAL OF EQUIP.	0.00								0.00		0.00
	GAIN/LOSS ON INVESTMENTS	-1,152.50	1,152.50							0.00		0.00
	SUBTOTAL	335,779.39	279,340.27	864,027.00	0.00	5,500.00	-534,968.69	32,858.00	1,922.00	369,338.31	(369,337.90)	0.41
	TOTAL REVENUE	8,363,478.72	9,123,080.15	9,977,421.10	-96,967.10	-498,094.00	-1,084,968.69	-201,677.12	231,474.00	8,327,188.19	-8,327,183.54	4.65

Net Revenue Change-Amemdments -1,650,232.91

Iron County Road Commission
FY 2024 Program Budget
Expenditures

	12/31/2024	2022 Actual	2023 Actual	App. 12-27-23 2024 Budget	Amendment #1 5/14/2024	Amendment #2 8/20/2024	Amendment #3 11/12/2024	Amendment #4 12/27/2024	EOY Amendment	Adjusted Budget	Actual w/ fringe	Variance
	458/459 PRIMARY ROAD HEAVY MAINTENANCE											
	FHWA GRANT REPAIRS									0.00		0.00
	SITE 2- BATES-AMASA RD 220617			97,458.17	-97,458.17					0.00		0.00
	SITE 9-PONOZZO RD 220619			116,255.83	-116,255.83					0.00		0.00
	FHWA GRANT ENGR. ALL SITES				105,000.00			-7,889.80	-433.20	96,677.00	96,676.82	0.18
	BUCK LAKE	287,122.94	2,337.57					5,323.70	19.30	5,343.00	5,342.57	0.43
	BUCK LAKE ENGINEERING	1,749.56								0.00		0.00
	FINAL ACCTG. CR 424 BUYOUT	510.10								0.00		0.00
	CAMP 5 GRAVEL		155,736.03							0.00		0.00
	CR 424 ENG PH5	15,637.41								0.00		0.00
	CR 424 PH5 TREELINE-BLUE LK HILL (TOPO)	0.00	521,856.19	5,000.00				-2,892.30	7.33	2,115.03	2,115.03	0.00
	CR 424 OVERLAY	37,307.97	106,388.86							0.00		0.00
	CR 424 PH6 ENGINEERING	583.98	6,006.45					643.10	2.24	645.34	645.34	0.00
	CR 424 PH6 BL LK HILL TO BLU LK PIT			515,323.00	18,500.00			-48,758.50	-2,239.32	482,825.18	482,825.18	0.00
	CR 424 CURVE CORRECTION			50,000.00				-43,652.70	-4.86	6,342.44	6,342.44	0.00
	CR 424 PH7 ENG		123.00	10,000.00				-8,361.20	5.34	1,644.14	1,644.14	0.00
	CR 424 PH8 ENG							123.30	0.70	124.00	123.61	0.39
	BAUMGARTNER ROAD PH 2	241,723.37	4,367.13							0.00		0.00
	BAUMGARTNER ROAD PH2 ENG	5,222.63								0.00		0.00
	BAUMGARTNER ROAD CULVERT	164.61								0.00		0.00
	BAUMGARTNER ROAD PH3 CULVERTS	307.16								0.00		0.00
	BAUMGARTNER ROAD PH3 CONSTRUCTION	382,998.84	1,956.38							0.00		0.00
	BAUMBARTNER ROAD PH3 ENG	3,076.44								0.00		0.00
	BAUMGARTNER ROAD PH4 CULVERT	9,189.31	5,542.12							0.00		0.00
	BAUMGARTNER PH4 ENG	2,464.39	12,498.98							0.00		0.00
	BAUMGARTNER RD PH4 207487	0.00		555,360.00	16,000.00			-13,336.60	-2,584.32	555,439.08	555,439.08	0.00
	BRULE MTN RD. ENG		7,986.87							0.00		0.00
	BRULE MOUNTAIN RD 218674			464,097.00	17,500.00			-56,753.10	-1,951.66	422,892.24	422,892.24	0.00
	BRULE MOUNTAIN CULVERT		35,320.19							0.00		0.00
	OTTOWA LAKE ROAD	1,164.86								0.00		0.00
	BITUMINOUS OVERLAYS (OSTERLUND RD)	55,638.65	28,438.98							0.00		0.00
	PRIMARY ROAD CULVERT REPLACEMENTS	0.00								0.00		0.00
	HAGERMAN LAKE PATCHES 2022	37,597.85								0.00		0.00
	HAGERMAN LK PH1 CULVERTS							8,371.90	-7.88	8,364.02	8,364.02	0.00
	HAGERMAN LK PH2 CULVERTS							8,121.70	-10.70	8,111.00	8,111.00	0.00
	HAGERMAN LK PH1 ENG		123.00	10,000.00				-6,785.60	10.60	3,225.00	3,224.63	0.37
	HAGERMAN LK PH2 ENG							123.30	1.01	124.31	124.31	0.00
	SMOKEY LAKE RD	107,240.25								0.00		0.00
	ROCK CRUSHER RD-GRAVEL							152,944.20	-316.20	152,628.00	152,627.75	0.25
	PRIMARY ROAD NON-MOTORIZED	0.00	58,326.41	60,000.00				-3,393.50	-263.50	56,343.00	56,342.74	0.26
466.467	PRIMARY ROAD ROUTINE MAINTENANCE	1,898,937.22	1,363,468.31	1,411,044.00				10,000.00	-21,365.00	1,399,679.00	1,399,678.99	0.01
458A.460	PRIM. HEAVY MAINTENANCE-BRIDGES		40,471.24	138,530.00	-56,650.00		-50,000.00	-17,137.50	2,512.50	17,255.00	17,254.97	0.03
466A.468	PRIM. ROUTINE MAINT. -BRIDGES	3,742.30	14,423.05	9,000.00				-6,513.20	-11.63	2,475.17	2,475.17	0.00
	TOTAL PRIMARY ROADS	3,092,379.84	2,365,370.76	3,442,068.00	-113,364.00	0.00	-50,000.00	-29,822.80	-26,629.25	3,222,251.95	3,222,250.03	1.92
488.489	LOCAL ROAD HEAVY MAINTENANCE											
	BATES TOWNSHIP	245,101.28	214,752.71	105,000.00		-97,789.00		255.40	-143.40	7,323.00	7,322.51	0.49
	CRYSTAL FALLS TOWNSHIP	178,389.47	281,217.08	250,000.00		-101,933.00		2,220.50	-695.02	149,592.48	149,592.48	0.00
	HEMATITE TOWNSHIP			100,000.00		-60,001.00		600.00	-186.00	40,413.00	40,412.66	0.34
	IRON RIVER TOWNSHIP	214,726.33	142,377.87							0.00		0.00
	MANSFIELD TOWNSHIP	1,020.06		100,000.00			-100,000.00			0.00		0.00
	MASTODON TOWNSHIP	267,331.89	64,631.57	200,000.00			-200,000.00			0.00		0.00
	STAMBAUGH TOWNSHIP	261,582.19	255,874.69	205,000.00		-107,061.00		1,468.00	-416.54	98,990.46	98,990.46	0.00
488.489.04	BARRY RD-SECTION 19 ENG.			250,000.00			-250,000.00	6,927.40	2,922.75	9,850.15	9,850.15	0.00
489.424041	OTHER PROJECTS - WILD RIVER CULVERT	-	174,148.43	530,870.00			-530,490.00		-9.00	371.00	370.83	0.17
	ICRC LOCAL ROAD PROJECT ENGINEERING	-		40,000.00		-10,823.00	-29,177.00			0.00		0.00
496.497	LOCAL ROAD ROUTINE MAINTENANCE	2,113,306.11	2,061,955.79	2,063,348.65	-11,681.10	-78,963.00	178,529.00	100,000.00	6,899.45	2,258,133.00	2,258,132.64	0.36
488A.490	LOCAL HEAVY MAINT. BRIDGES		5,245.78							0.00		0.00
496A.498	LOCAL ROAD ROUTINE MAINT.-BRIDGES	1,323.28	7,932.35	3,000.00				2,355.00	-51.00	5,304.00	5,303.94	0.06
	TOTAL LOCAL ROADS	3,282,774.61	3,208,136.27	3,847,218.65	(11,681.10)	(456,570.00)	(931,138.00)	113,826.30	8,321.24	2,569,977.09	2,569,975.67	1.42

Iron County Road Commission
FY 2024 Program Budget
Expenditures

510	EQUIPMENT EXPENSE-DIRECT	1,366,448.98	1,481,512.31	1,389,942.00					40,044.00	1,429,986.00	1,429,985.67	0.33
511	EQUIPMENT EXPENSE-INDIRECT	529,649.29	690,427.40	634,615.00		-31,856.00			91,103.00	693,862.00	693,861.80	0.20
512	EQUIPMENT EXPENSE-OPERATING	394,541.88	309,842.78	335,700.00				-100,000.00	-3,041.71	232,658.29	232,658.29	0.00
669	LESS EQUIPMENT RENTALS	-2,035,838.21	-2,087,740.28	-2,100,000.00					-72,957.04	-2,172,957.04	-2,172,957.04	0.00
	EQUIPMENT EXPENSE TOTAL	254,801.94	394,042.21	260,257.00	0.00	-31,856.00	0.00	-100,000.00	55,148.25	183,549.25	183,548.72	0.53
	DISTRIBUTIVE EXPENSES											
513	FRINGE BENEFITS *already distributed thru expenses*	*1,848,613.87*	*1,993,941.51*	*2,186,403		12,100.00		-12,100.00		0.00		
514	ENGINEER TECH TO DISTRIBUTE		0.00	100,000.00	-20,000.00	-18,144.00		-61,856.00		0.00		0.00
	DISTRIBUTIVE EXPENSE TOTAL			100,000.00	-20,000.00	-6,044.00	0.00	-73,956.00	0.00	0.00	0.00	0.00
515	ADMINISTRATIVE EXPENSES	415,709.43	480,807.88	672,475.00				-30,000.00	-133,178.00	509,297.00	509,296.55	0.45
		spread to admin exp								0.00		0.00
	LESS OVERHEAD CHARGES			-154,537.00			38,111.00		116,426.00	0.00	0.00	0.00
	NET ADMINISTRATIVE EXPENSE	415,709.43	480,807.88	517,938.00	0.00	0.00	38,111.00	-30,000.00	-16,752.00	509,297.00	509,296.55	0.45
517	STATE TRUNK LINE MAINTENANCE	1,469,712.39	1,239,747.14	1,445,058.00		-233,298.00		-150,000.00	130,007.46	1,191,767.46	1,191,767.46	0.00
518	STATE TRUNK LINE TWA	23,880.85	115,652.42	33,831.00	-8,572.00			-5,002.00		20,257.00	20,256.95	0.05
	STATE TRUNK LINE TOTALS	1,493,593.24	1,355,399.56	1,478,889.00	-8,572.00	-233,298.00	0.00	-155,002.00	130,007.46	1,212,024.46	1,212,024.41	0.05
521	NON-RD RELATED PROJ. PROT. MI GRANT		851,132.00	0.00						0.00		0.00
			851,132.00							0.00		
900.975	CAPITAL OUTLAY BUILDINGS	0.00	5,512.00	5,000.00			-5,000.00			0.00		0.00
900.974	CAPITAL OUTLAY AMASA PIT	26,408.88		5,000.00		5,454.00				10,454.00	10,453.92	0.08
900.976	CAPITAL OUTLAY ROAD EQUIPMENT	487,476.92	276,861.11	469,697.00	56,650.00	224,220.00	-204,750.00	-32,675.00	-25,288.00	487,854.00	487,853.60	0.40
900.977	CAPITAL OUTLAY SHOP EQUIPMENT	2,169.07		5,000.00				-1,615.16		3,384.84	3,384.84	0.00
900.979	CAPITAL OUTLAY FUEL TANKS	217,424.84	124,757.07	0.00						0.00		0.00
900.980	CAPITAL OUTLAY ENG. & OFFICE EQUIPMENT	8,733.00		5,000.00			5,050.00		-15.00	10,035.00	10,034.66	0.34
671	DEPRECIATION	-552,642.00	-577,168.72	-514,660.00					-62,314.00	-576,974.00	-576,973.61	-0.39
	NET CAPITAL OUTLAY	189,570.71	-170,038.54	-24,963.00	56,650.00	229,674.00	-204,700.00	-34,290.16	-87,617.00	-65,246.16	-65,246.59	0.43
991	LONG TERM DEBT PRINCIPAL PAY. - EQUIPMENT	122,513.51	0.00	35,800.00			-24,524.92	100,651.00		111,926.08	111,926.08	0.00 **
	LONG TERM DEBT PRINCIPAL PAY. - GARAGE	90,000.00	95,000.00	100,000.00						100,000.00	100,000.00	0.00
	LONG TERM DEBT PRINCIPAL PAY. LEASED EQUIP	166,303.49	158,080.09	164,353.64						164,353.64	164,353.64	0.00
	TOTAL DEBT PAYMENT EXPENSE	378,817.00	253,080.09	300,153.64	0.00	0.00	-24,524.92	100,651.00	0.00	376,279.72	376,279.72	0.00
992	INTEREST EXPENSE - EQUIPMENT PURCHASES	1,209.58	34.54	6,800.00			-4,004.81			2,795.19	2,795.19	0.00 **
	INTEREST EXPENSE - GARAGE BOND	34,562.50	31,800.00	30,137.50				-1,250.00		28,887.50	28,887.50	0.00
	INTEREST EXPENSE-LEASED EQUIP	17,952.92	25,495.86	18,922.31			300.00			19,222.31	19,222.31	0.00
	BOND AMORTIZATION	0.00	681.00					681.00	4,942.00	5,623.00	5,623.00	0.00
	TOTAL INTEREST EXPENSE	53,725.00	58,011.40	55,859.81	0.00	0.00	-3,704.81	-569.00	4,942.00	56,528.00	56,528.00	0.00
	TOTAL EXPENDITURES	9,161,371.77	8,795,941.63	9,977,421.10	-96,967.10	-498,094.00	-1,175,956.73	-209,162.66	67,420.70	8,064,661.81	8,064,656.51	4.80

Net Expenditure Change-Amendments -1,912,759.79

	2022 Actual	2023 Actual	2024 Original	2024 Amended	2024 Actual YTD
Increase (Decrease) in fund Equity	(797,893.05)	327,138.52	0.00	262,526.53	262,527.03
Beginning Fund Balance	3,243,505.68	2,445,612.63	2,772,751.15	2,772,751.15	2,772,751.15
Increase (Decrease) in fund Equity	-797,893.05	327,138.52			
Ending Fund Balance	2,445,612.63	2,772,751.15	2,772,751.15	2,772,751.15	2,772,751.15

EOY 2023 Fund Balance	2,772,751.15
Net change in revenues thru amenments	(1,650,233.26)
Net change in expenditure thru amendments	(1,912,759.79)
Net Revenue Over/ (Under)	262,526.53
Budgetary-New Estimated EOY Fund Balance	3,035,277.68