SPECIAL MEETING

The Board of County Road Commissioners of Iron County held a Special Meeting on Monday, December 29, 2025, at 9 in the Road Commission offices located at 800 West Franklin Street, Iron River, Michigan.

Present for the roll call were Chairman Ernie Schmidt, Vice Chairman Ron Frailing and Commissioner Jim Cihak. Comr Chuck Battan was absent, and Commissioner Dan Germic attended via Zoom. Superintendent/Manager Brad Toivone Admin. Emily Bieghler and Michelle Johnson, Finance Director/Clerk, were also present.

The purpose of the special meeting was for discussion and possible approval of: a proposed forestry plan, the D budget amendment, a broom skid steer attachment and excavator plate compactor attachment, the 2026 road fund budget, the superintendent's evaluation and non-union wages.

Chairman Schmidt called the meeting to order and led the pledge of allegiance.

FORESTRY PLAN

Following discussion, it was moved by Commissioner Frailing, with support from Cihak, to approve the proposal from Forestry and begin the next steps towards creating a forestry plan for the road commission.
Voice vote, all in favor, motion carried.

DECEMEMBER 2025 BUDGET AMENDMENT

Finance Director Johnson presented budget amendment #4 for 2025.
Moved by Commissioner Cihak, support by Frailing, to accept the amendment as presented.
Roll call vote: Ayes-Frailing, Cihak, Schmidt. Nays-none. Motion carried.

2026 BUDGET APPROVAL

Superintendent Toivonen and Finance Director Johnson presented the proposed road fund budget for 2026; there change to capital outlay since the budget hearing.
Moved by Commissioner Frailing, with support from Cihak, to approve the budget as presented.
Roll call vote: Ayes-Cihak, Frailing, Schmidt. Nays-none. Motion carried.

BROOM SKID STEER ATTACHMENT

Motion by Commissioner Frailing, support by Cihak, to approve the purchase of a broom skid steer attachment, purchase price not to exceed $15,000.
Roll call vote: Ayes-Frailing, Cihak, Schmidt. Nays-none. Motion carried.

EXCAVATOR PLATE COMPACTOR ATTACHMENT

Motion by Commissioner Cihak, support by Frailing, to approve the purchase of an excavator plate compactor atta with the purchase price not to exceed $15,000.
Roll call vote: Ayes-Frailing, Cihak, Schmidt. Nays-none. Motion carried.

SUPERINTENDENTS EVALUATION

The Personnel Committee met with Superintendent/ Manager Toivonen to conduct his evaluation prior to the special It was then reviewed with the full Board.

NON-UNION WAGES

The Personnel Committee again recommends we try to keep wages for ICRC within the U.P road commission averag positions and recommends the following increases for non-union wages starting January 1, 2026: Superintender Finance Director-$3.00, Foremen-$2.00, HR-PR Administrator/ Asst. Finance Dir.-$1.75. Commissioner Frailing wou look at different comparisons when considering wages for 2027.
Motion by Commissioner Frailing, support by Cihak, to approve wage increases as recommended.
Roll call vote: Ayes- Cihak, Frailing, Schmidt. Nays-none. Motion carried.

With no further business to come before the Board it was moved by Commissioner Cihak and supported by Frailing tc the special meeting at 10:07 am.

Ernie Schmidt

Ernie Schmidt, Chairman

Michelle Johnson

Michelle Johnson, Finance Director/Clerk

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Iron County Road Commisison
Budget Request Form
Amendment #4

Approved
12/29/2025

	Account Name	Revenue Increase (Decrease)	Expenditures& Fund Balance Increase (Decrease)
Revenues:			
	Millage	3,094.00	
	State grants-TED D/ Section 19	(81,993.18)	
	Fed. grants-FHWA	(171,647.60)	
	MTF	(181,704.47)	
	Forest Roads	8.00	
	Local Roads	(301,855.00)	
	Federal Aid B/O-Houghton	626,400.00	
	State Trunkline	361,752.00	
	Salvage	(3,437.00)	
	Permits	(1,897.00)	
	Reimbursements	897.00	
	Interest	24,000.00	
	Other proj-Rawnick Rd	35,000.00	
	Loan Proceeds	15.00	
	Gain on Eqt.	590.00	
Expenditures:			
	Primary Heavy Maintenance		
	Fed. Grants-FHWA Repairs		(214,518.64)
	Primary Roads-Heavy Maintenance		(122,531.25)
	Primary Roads-Routine Maintenance		150,000.00
	Local Roads-Heavy Maintenance		(225,276.30)
	Local Roads-Routine Maintenance		20,000.00
	Net Equipment Expense		(285,000.00)
	Engineer-514 Distributive		(50,000.00)
	State Trunkline		91,825.00
	Net Capital Outlay		(40,720.00)
	Long Term Debt		(9,660.36)

Revenues amended to actual as of 12-19-25 exc. MTF, STL,permits and interest
Expenses-adj. to actual +2% on heavy maint. (engr. dist. expense)

TOTALS:	309,221.75		(685,881.55)
Estimated Change in Fund Balance		995,103.30	

2024 EOY Act 51 Fund Balance	3,646,455.50	
Estimated change in FB from Amend. #1	8.00	Total estimated Incr/(Decr) in FB
Estimated change in FB from Amend. #2	(573,794.00)	
Estimated change in FB from Amend. #3	(14,086.00)	407,231.30
New Estimated Change in Fund Balance	995,103.30	
New Estimated EOY Fund Balance	4,053,686.80	

Iron County Road Commission
FY 2025 Road Fund Program Budget
Revenues

	12/19/2025	2023 Actual	2024 Actual	12/27/2024 2025 Approved	Amendment #1 5/13/2025	Amendment #2 7/7/2025	Amendment #3 9/13/2025	Amendment #4 12/29/2025	Adjusted Budget	Actual	Variance
401.403	MILLAGE	253,820.45	256,823.60	283,915.00				3,094.00	287,009.00	(287,009.34)	-0.34
	TOTAL MILLAGE	253,820.45	256,823.60	283,915.00	0.00		0.00	3,094.00	287,009.00	(287,009.34)	-0.34
	PRIMARY ROAD - HEAVY MAINT.										
501.510	BAUMGARTNER ROAD PH4		408,516.16						0.00	0.00	0.00
501.510	BRULE MOUNTAIN RD		304,023.37						0.00	0.00	0.00
	CR 424 PH5 TREELINE TO BL LK HILL- STATE "D"	94,655.77							0.00	0.00	0.00
	CR 424 PH5 TREELINE TO BL LK HILL- STP	378,623.08							0.00	0.00	0.00
539.551	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE "D"		93,219.83						0.00	0.00	0.00
501.510	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE -STP		344,021.43						0.00	0.00	0.00
539.551	CR 424 PH7 BLU LK PT TO RYSBERG HILL-STATE "D"			120,658.00			10,342.00	-27,523.18	103,476.82	(103,476.82)	0.00
501.530	FHWA EMERGENCY RESPONSE REIMB	59,853.00	0.00						0.00	0.00	0.00
501.530	FEDERAL GRANTS										
	SITE 1 BASSWOOD RD	0.00	0.00	158,813.00				-797.42	158,015.58	-157,815.58	200.00
	SITE 2 BATES-AMASA RD	0.00	0.00	68,423.00				-36,262.30	32,160.70	-31,960.70	200.00
	SITE 3 BAUMGARTNER RD	0.00	0.00	138,947.00				-18,012.21	120,934.79	-120,734.79	200.00
	SITE 9 PONOZZO RD	0.00	0.00	81,621.00				-55,697.88	25,923.12	-25,723.12	200.00
	SITE 10 SMOKEY LK. RD	0.00	0.00	285,598.00				-10,060.15	275,537.85	-275,337.85	200.00
	SITE 14 WARNER MINE RD	0.00	0.00	94,449.00				-50,817.64	43,631.36	-43,431.36	200.00
	FEDERAL GRANTS-FHWA P.E. 80%	0.00	74,100.00	1,900.00					1,900.00	-1,899.97	0.03
	TOTAL PRIMARY RD. HEAVY MAINT.	533,131.85	1,223,880.79	950,409.00	0.00	0.00	10,342.00	-199,170.78	761,580.22	-760,380.19	1,200.03
539.555	STATE-FUNDED IR SALT SHED REPLACEMENT						60,000.00		60,000.00	-60,000.00	0.00
539.556	SECTION 19 EMERGENCY MGMNT. GRANT			250,000.00				-54,470.00	195,530.00	(195,530.00)	0.00
539.569	OTHER STATE GRANTS-PROT.MI GRANT	851,132.00			0.00		0.00		0.00		0.00
		851,132.00	0.00	250,000.00	0.00	0.00	60,000.00	-54,470.00	255,530.00	-255,530.00	0.00
546	MICHIGAN TRANSPORTATION FUND										
546.01	MTF ENGINEERING	10,000.00	10,000.00	10,000.00	0.00		0.00		10,000.00	(10,000.00)	0.00
546.02	MTF PRIMARY ROADS	3,017,462.96	3,089,330.68	3,160,632.00				-125,963.47	3,034,668.53	(2,745,619.41)	289,049.12
546.03	MTF LOCAL ROADS	1,323,456.77	1,350,650.91	1,383,963.00				-68,877.00	1,315,086.00	(1,207,534.20)	107,551.80
546.06	MTF SNOW REMOVAL	175,300.94	184,184.00	175,000.00				13,136.00	188,136.00	(188,136.25)	-0.25
	TOTAL MTF	4,526,220.67	4,634,165.59	4,729,595.00	0.00	0.00	0.00	-181,704.47	4,547,890.53	(4,151,289.86)	396,600.67
548	FOREST ROAD FUNDS	213,419.08	213,419.01	213,420.00				8.00	213,428.00	(213,427.68)	0.32
	TOTAL FOREST ROAD FUNDS	213,419.08	213,419.01	213,420.00	0.00		0.00	8.00	213,428.00	(213,427.68)	0.32
580	LOCAL ROAD - TOWNSHIP PROJECTS										
	BATES TOWNSHIP	182,977.46	0.00	150,000.00			66,315.00		216,315.00	(216,314.64)	0.36
	CRYSTAL FALLS TOWNSHIP	260,992.26	145,848.18	200,000.00				-200,000.00	0.00		0.00
	HEMATITE TOWNSHIP		39,003.43	100,000.00				-100,000.00	0.00		0.00
	IRON RIVER TOWNSHIP	130,101.43	0.00	0.00					0.00		0.00
	MANSFIELD TOWNSHIP		0.00	0.00					0.00		0.00
	MASTODON TOWNSHIP	107,550.60	0.00	200,000.00				67,286.00	267,286.00	(267,286.76)	-0.76
	STAMBAUGH TOWNSHIP	238,689.58	87,540.28	200,000.00				-69,141.00	130,859.00	(130,859.54)	-0.54
580.583.09	FED AID B/O HAGERMAN LK RD/ CR-424		611,178.00	611,178.00		-611,178.00		626,400.00	626,400.00	(626,400.00)	0.00
											0.00
580	TOTAL LOCAL CONTRIBUTIONS	920,311.33	883,569.89	1,461,178.00	0.00	-611,178.00	66,315.00	324,545.00	1,240,860.00	(1,240,860.94)	-0.94

Iron County Road Commission
FY 2025 Road Fund Program Budget
Revenues

627	STATE TRUNKLINE MAINTENANCE REVENUE	1,239,332.08	1,229,596.81	1,384,329.00		313,774.00		97,000.00	1,795,103.00	(1,534,586.00)	260,517.00
627.01.0.0	STATE TRUNKLINE AUDIT ADJUSTMENT	190,720.00	107,311.00		150,108.00		0.00	269,927.00	420,035.00	(420,035.00)	0.00
628	STATE TWA NON-MAINTENANCE REVENUE	115,652.42	20,256.95	25,259.00		153,882.00		-5,175.00	173,966.00	(173,965.95)	0.05
	TOTAL TRUNKLINE REVENUE	1,545,704.50	1,357,164.76	1,409,588.00	150,108.00	467,656.00	0.00	361,752.00	2,389,104.00	(2,128,586.95)	260,517.05
671.677	SALVAGE AND OTHER SALES	2,732.10	6,146.83	5,000.00				-3,437.00	1,563.00	(1,562.04)	0.96
644.644	STUMPAGE SALES	45,764.14							0.00		0.00
653	PERMITS	10,115.00	16,775.00	13,000.00				-1,897.00	11,103.00	(10,978.00)	125.00
	REIMBURSEMENTS							897.00	897.00	(897.07)	-0.07
664.665	INTEREST INCOME	50,446.53	91,594.76	54,665.00			42,680.00	24,000.00	121,345.00	(112,468.69)	8,876.31
664.666	DIVIDENDS		100,651.31						0.00		0.00
671.674	OTHER PROJECT CONTRIB.-WILD RIVER CULVERT	169,130.00	0.00						0.00		0.00
	OTHER PROJECT CONTRIB.-RAWNICK RD							35,000.00	35,000.00	(35,000.00)	0.00
697.697	LOAN PROCEEDS		154,170.00	154,747.00				15.00	154,762.00	(154,762.00)	0.00
	LEASE PROCEEDS								0.00		0.00
671.689	EQUIPMENT RETIREMENTS								0.00		0.00
671.693	GAIN/LOSS ON DISPOSAL OF EQUIP							590.00	590.00	(590.84)	-0.84
	GAIN/LOSS ON INVESTMENTS	1,152.50							0.00		0.00
	SUBTOTAL	279,340.27	369,337.90	227,412.00	0.00	0.00	42,680.00	55,168.00	325,260.00	(316,258.64)	9,001.36
	TOTAL REVENUE	9,123,080.15	8,938,361.54 *After Audit Adj.*	9,525,517.00	150,108.00	-143,522.00	179,337.00	309,221.75	10,020,661.75	-9,353,343.60	667,318.15

Net Revenue Change-Amemdments 495,144.75

Iron County Road Commission
FY 2025 Road Fund Program Budget
Expenditures

	12/19/25	2023 Actual	2024 Actual	12/27/24 2025 Approved	Amendment #1 5/13/2025	Amendment #2 7/7/2025	Amendment #3 9/13/2025	Amendment #4 12/19/2025	Adjusted Budget	Actual w/ fringe	Variance
	458/459 PRIMARY ROAD HEAVY MAINTENANCE										
	FHWA GRANT REPAIRS										
	SITE 1-BASSWOOD RD 220616			206,458.00				1,739.00	208,197.00	202,114.25	6,082.75
	SITE 2- BATES-AMASA RD 220617	0.00	0.00	88,951.00				-45,495.00	43,456.00	40,604.13	2,851.87
	SITE 4-BAUMGARTNER RD 220618	0.00	0.00	180,630.00				-22,029.00	158,601.00	153,491.09	5,109.91
	SITE 9-PONOZZO RD 220619	0.00	0.00	106,107.00				-69,509.00	36,598.00	33,880.17	2,717.83
	SITE 10-SMOKEY LK. RD 220622	0.00	0.00	372,277.00				-14,671.00	357,606.00	348,695.92	8,910.08
	SITE 11-WARNER MINE RD 220623	0.00	0.00	122,783.00				-64,553.64	58,229.36	55,087.61	3,141.75
	FHWA GRANT ENGR. ALL SITES		96,676.82	7,375.00				-2,424.00	4,951.00	2,374.98	2,576.02
	BUCK LAKE	2,337.57	5,342.57						0.00		0.00
	CAMP 5 GRAVEL	155,736.03							0.00		0.00
	CR 424 PH5 TREELINE-BLUE LK HILL (TOPO)	521,856.19	2,115.03						0.00		0.00
	CR 424 OVERLAY	106,388.86							0.00		0.00
	CR 424 PH6 ENGINEERING	6,006.45	645.34						0.00		0.00
	CR 424 PH6 BL LK HILL TO BLU LK PIT		482,825.18	5,000.00				-5,000.00	0.00		0.00
	CR 424 CURVE CORRECTION		6,342.44						0.00		0.00
	CR 424 PH7 ENG	123.00	1,644.14					1,195.68	1,195.68	1,172.24	23.44
	CR 424 PH7 B/O			499,203.00			-36,113.00	-54,644.94	408,445.06	400,436.06	8,009.00
	CR 424 PH8 ENG		123.61					265.71	265.71	260.50	5.21
	BAUMGARTNER ROAD PH 2	4,367.13							0.00		0.00
	BAUMGARTNER ROAD PH3 CONSTRUCTION	1,956.38							0.00		0.00
	BAUMGARTNER ROAD PH4 CULVERT	5,542.12							0.00		0.00
	BAUMGARTNER PH4 ENG	12,498.98							0.00		0.00
	BAUMGARTNER RD PH4 207487		555,439.08	5,000.00				-4,734.00	266.00	260.50	5.50
	BAUMGERTNER RD-CULVERT						30,000.00	-6,055.61	23,944.39	23,474.89	469.50
	BRULE MTN RD. ENG	7,986.87							0.00		0.00
	BRULE MOUNTAIN RD 218674		422,892.24	5,000.00				-5,000.00	0.00		0.00
	BRULE MOUNTAIN CULVERT	35,320.19							0.00		0.00
	PONOZZO ROAD GRAVEL								0.00		0.00
	WINSLOW LAKE ROAD GRAVEL								0.00		0.00
	BITUMINOUS OVERLAYS (OSTERLUND RD)	28,438.98							0.00		0.00
	PRIMARY ROAD CULVERT REPLACEMENTS						36,565.00	-36,565.00	0.00		0.00
	HAGERMAN LK PH1 CULVERTS		8,364.02						0.00		0.00
	HAGERMAN LK PH2 CULVERTS		8,111.00						0.00		0.00
	HAGERMAN LK PH1 ENG	123.00	3,224.63	5,000.00				-3,671.46	1,328.54	1,302.49	26.05
	HAGERMAN LAKE RD PH1 B/O			361,135.00			-25,110.00	-13,080.00	322,945.00	316,612.72	6,332.28
	HAGERMAN LK PH2 ENG		124.31					1,155.00	1,155.00	1,131.45	23.55
	HOMER RD CULVERT/EGLE PERMITS				13,000.00			1,761.00	14,761.00	14,471.40	289.60
	ICRC HOMER RD CULVERT REPAIRS							31,751.00	31,751.00	31,127.70	623.30
	OTTAWA LK RD. PH3 ENG							2,923.00	2,923.00	2,865.47	57.53
	ROCK CRUSHER RD GRAVEL		152,627.75					20,550.84	20,550.84	20,147.88	402.96
	PRIMARY ROAD NON-MOTORIZED	58,326.41	56,342.74	60,000.00				-6,147.00	53,853.00	52,797.07	1,055.93
466.467	PRIMARY ROAD ROUTINE MAINTENANCE	1,363,468.31	1,399,678.99	1,438,289.70				150,000.00	1,588,289.70	1,512,377.02	75,912.68
458A.460	PRIM. HEAVY MAINTENANCE-BRIDGES	40,471.24	17,254.97	34,870.00				-27,068.85	7,801.15	7,648.19	152.96
466A.468	PRIM. ROUTINE MAINT. -BRIDGES	14,423.05	2,475.17	3,500.00	4,960.00		22,125.00	-17,742.62	12,842.38	12,590.57	251.81
	TOTAL PRIMARY ROADS	2,365,370.76	3,222,250.03	3,501,578.70	17,960.00	0.00	27,467.00	-187,049.89	3,359,955.81	3,234,924.30	125,031.51
488.489	LOCAL ROAD HEAVY MAINTENANCE										
	BATES TOWNSHIP	214,752.71	7,322.51	150,000.00			73,330.00		223,330.00	223,329.44	0.56
	CRYSTAL FALLS TOWNSHIP	281,217.08	149,592.48	200,000.00				(200,000.00)	0.00		0.00
	HEMATITE TOWNSHIP	-	40,412.66	100,000.00				(100,000.00)	0.00		0.00
	IRON RIVER TOWNSHIP	142,377.87							0.00		0.00
	MANSFIELD TOWNSHIP								0.00		0.00
	MASTODON TOWNSHIP	64,631.57		200,000.00				81,446.00	281,446.00	275,927.19	5,518.81
	STAMBAUGH TOWNSHIP	255,874.69	98,990.46	100,000.00				36,931.55	136,931.55	134,246.62	2,684.93
488.489.04	BARRY RD-SECTION 19		9,850.15	250,000.00				(53,309.51)	196,690.49	190,961.49	5,729.00
489.04.24041	OTHER PROJECTS - WILD RIVER CULVERT	174,148.43	370.83	50,000.00	(50,000.00)				0.00		0.00
.TRYBOMCULV	TRYBOM DR. CULVERT REPLACEMENT				53,000.00			34,053.15	87,053.15	86,544.33	508.82
	IRON LK RD EGLE PERMITS				13,000.00			316.10	13,316.10	13,055.00	261.10
488.489	ICRC LOCAL ROAD PROJECT ENGINEERING			40,000.00	(7,740.00)		(7,015.00)	(25,245.00)	0.00		0.00
496.497	LOCAL ROAD ROUTINE MAINTENANCE	2,061,955.79	2,258,132.64	2,120,078.85				20,000.00	2,140,078.85	2,011,825.69	128,253.16
488A.490	LOCAL HEAVY MAINT. BRIDGES	5,245.78						531.41	531.41	651.24	-119.83
496A.498	LOCAL ROAD ROUTINE MAINT.-BRIDGES	7,932.35	5,303.94	3,800.00	180.00				3,980.00	5,924.98	-1,944.98
	TOTAL LOCAL ROADS	3,208,136.27	2,569,975.67	3,213,878.85	8,440.00	0.00	66,315.00	-205,276.30	3,083,357.55	2,942,465.98	140,891.57

Iron County Road Commission
FY 2025 Road Fund Program Budget
Expenditures

		2023 Actual	2024 Actual	2025 Original					2025 Amended	2025 Actual YTD	
510	EQUIPMENT EXPENSE-DIRECT	1,481,512.31	1,429,985.67	1,451,263.00				165,000.00	1,616,263.00	999,674.15	616,588.85
511	EQUIPMENT EXPENSE-INDIRECT	690,427.40	693,861.80	735,209.00			13,900.00	-100,000.00	649,008.00	539,860.54	109,147.46
512	EQUIPMENT EXPENSE-OPERATING	309,842.78	232,658.29	312,520.00				-50,000.00	262,520.00	215,735.48	46,784.52
664.670	LESS EQUIPMENT RENTALS	-2,087,740.28	-2,172,957.04	-2,025,000.00				-300,000.00	-2,325,000.00	(2,300,388.61)	-24,611.39
	EQUIPMENT EXPENSE TOTAL	394,042.21	183,548.72	473,991.00	0.00	0.00	13,800.00	-285,000.00	202,791.00	(545,118.44)	747,909.44
	DISTRIBUTIVE EXPENSES										
513	FRINGE BENEFITS *already distributed thru expenses*	*1,993,941.51*	*2,009,015.68*	*2,267,002*					0.00		
514	ENGINEER TECH TO DISTRIBUTE	0.00	0.00	50,000.00				-50,000.00	0.00		0.00
	DISTRIBUTIVE EXPENSE TOTAL		0.00	50,000.00	0.00	0.00	0.00	-50,000.00	0.00	0.00	0.00
515	ADMINISTRATIVE EXPENSES	480,807.88	509,296.55	773,661.00					773,661.00	690,533.29	83,127.71
600.63									0.00		0.00
600.629	LESS OVERHEAD CHARGES			-147,773.00		-37,384.00			-185,157.00	(165,706.64)	-19,450.36
	NET ADMINISTRATIVE EXPENSE	480,807.88	509,296.55	625,888.00	0.00	-37,384.00	0.00	0.00	588,504.00	524,826.65	63,677.35
517	STATE TRUNK LINE MAINTENANCE	1,239,747.14	1,191,767.46	1,384,329.00		313,774.00		97,000.00	1,795,103.00	1,534,586.00	260,517.00
518	STATE TRUNK LINE TWA	115,652.42	20,256.95	25,259.00		153,882.00		-5,175.00	173,966.00	173,965.95	0.05
	STATE TRUNK LINE TOTALS	1,355,399.56	1,212,024.41	1,409,588.00	0.00	467,656.00	0.00	91,825.00	1,969,069.00	1,708,551.95	260,517.05
521	NON-RD RELATED PROJ. PROT. MI GRANT	851,132.00							0.00		0.00
		851,132.00							0.00		
900.975	CAPITAL OUTLAY BUILDINGS	5,512.00					60,000.00	-42,720.00	17,280.00	17,280.00	0.00
900.974	CAPITAL OUTLAY AMASA PIT		10,453.92						0.00		0.00
900.976	CAPITAL OUTLAY ROAD EQUIPMENT	276,861.11	487,853.60	402,698.00	123,700.00		25,841.00	20,000.00	572,239.00	512,184.23	60,054.77
900.977	CAPITAL OUTLAY SHOP EQUIPMENT		3,384.84	8,000.00				-8,000.00	0.00		0.00
900.979	CAPITAL OUTLAY FUEL TANKS	124,757.07							0.00		0.00
900.980	CAPITAL OUTLAY ENG. & OFFICE EQUIPMENT		10,034.66	10,000.00				-10,000.00	0.00		0.00
664.67	DEPRECIATION	-577,168.72	-576,973.61	-547,725.00					-547,725.00		-547,725.00
	NET CAPITAL OUTLAY	-170,038.54	-65,246.59	-127,027.00	123,700.00	0.00	85,841.00	-40,720.00	41,794.00	529,464.23	-487,670.23
991	LONG TERM DEBT PRINCIPAL PAY. - EQUIPMENT	0.00	111,926.08	66,387.00				-5,494.65	60,892.35	60,892.35	0.00
	LONG TERM DEBT PRINCIPAL PAY. - GARAGE	95,000.00	100,000.00	95,000.00					95,000.00	95,000.00	0.00
	LONG TERM DEBT PRINCIPAL PAY. LEASED EQUIP	158,080.09	164,353.64	170,906.39					170,906.39	170,906.39	0.00
	TOTAL DEBT PAYMENT EXPENSE	253,080.09	376,279.72	332,293.39	0.00	0.00	0.00	-5,494.65	326,798.74	326,798.74	0.00
992	INTEREST EXPENSE - EQUIPMENT PURCHASES	34.54	2,795.19	4,838.00				-2,297.21	2,540.79	2,540.79	0.00
	INTEREST EXPENSE - GARAGE BOND	31,800.00	28,887.50	27,137.50				-1,187.50	25,950.00	25,950.00	0.00
	INTEREST EXPENSE-LEASED EQUIP	25,495.86	19,222.31	12,669.56					12,669.56	12,669.56	0.00
	BOND AMORTIZATION	681.00	5,623.00	681.00				-681.00	0.00		0.00
	TOTAL INTEREST EXPENSE	58,011.40	56,528.00	45,326.06	0.00	0.00	0.00	-4,165.71	41,160.35	41,160.35	0.00
	TOTAL EXPENDITURES	8,795,941.63	8,064,656.51	9,525,517.00	150,100.00	430,272.00	193,423.00	-685,881.55	9,613,430.45	8,763,073.76	850,356.69
		Net Expense Change-Amemdments			87,913.45						

	2023 Actual	2024 Actual	2025 Original	2025 Amended	2025 Actual YTD
Budgeted Net Revenues (Expenditures)				407,231.30	590,269.84
Beginning Fund Balance	2,445,612.63	2,772,750.47	3,646,455.50	3,646,455.50	
Increase (Decrease) in fund Equity	327,138.52	873,705.03	0.00		
Ending Fund Balance	2,772,751.15	3,646,455.50	3,646,455.50	4,053,686.80	

EOY 2024 Fund Balance	3,646,455.50
Net change in revenues thru amenments	495,144.75
Net change in expenditure thru amendments	87,913.45
Net Revenue Over/ (Under)	407,231.30
Budgetary-New Estimated EOY Fund Balance	4,053,686.80

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Iron County Road Commission
FY 2026 Road Fund Program Budget
Revenues

		2024 Actual	12/29/2025 2025 Amended	As of 12-19-25 2025 Actual	2026 Proposed	Adjusted Budget	Actual	Variance
401.403	MILLAGE	256,823.60	287,009.00	287,009.34	294,836.92	294,836.92		294,836.92
	TOTAL MILLAGE	256,823.60	287,009.00	287,009.34	294,836.92	294,836.92	0.00	294,836.92
	PRIMARY ROAD - HEAVY MAINT.					0.00		
501.510	BAUMGARTNER ROAD PH4	408,516.16				0.00	0.00	0.00
501.510	BRULE MOUNTAIN RD	304,023.37				0.00	0.00	0.00
539.551	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE "D"	93,219.83				0.00	0.00	0.00
501.510	CR 424 PH6 BL LK HILL TO BLU LK PIT-STATE -STP	344,021.43				0.00	0.00	0.00
539.551	CR 424 PH7 BLU LK PT TO RYSBERG HILL-STATE "D"		103,476.82	103,476.82		0.00		0.00
501.530	FEDERAL GRANTS					0.00		
	SITE 1 BASSWOOD RD	0.00	158,015.58	157,815.58	1,800.00	1,800.00		1,800.00
	SITE 2 BATES-AMASA RD	0.00	32,160.70	31,960.70	1,800.00	1,800.00		1,800.00
	SITE 3 BAUMGARTNER RD	0.00	120,934.79	120,734.79	1,800.00	1,800.00		1,800.00
	SITE 9 PONOZZO RD	0.00	25,923.12	25,723.12	1,800.00	1,800.00		1,800.00
	SITE 10 SMOKEY LK. RD	0.00	275,537.85	275,337.85	1,800.00	1,800.00		1,800.00
	SITE 14 WARNER MINE RD	0.00	43,631.36	43,431.36	1,800.00	1,800.00		1,800.00
	FEDERAL GRANTS-FHWA P.E. 80%	74,100.00	1,900.00	1,899.97		0.00		0.00
	TOTAL PRIMARY RD. HEAVY MAINT.	1,223,880.79	761,580.22	760,380.19	10,800.00	10,800.00	0.00	10,800.00
539.555	STATE-FUNDED IR SALT SHED REPLACEMENT		60,000.00	60,000.00	3,000,000.00	3,000,000.00		3,000,000.00
539.556	SECTION 19 EMERGENCY MGMNT. GRANT		195,530.00	195,530.00		0.00		0.00
539.569	OTHER STATE GRANTS-PROT.MI GRANT					0.00		0.00
		0.00	255,530.00	255,530.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00
546	MICHIGAN TRANSPORTATION FUND							
546.01	MTF ENGINEERING	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		10,000.00
546.02	MTF PRIMARY ROADS	3,089,330.68	3,034,668.53	2,745,619.41	3,260,970.00	3,260,970.00		3,260,970.00
546.03	MTF LOCAL ROADS	1,350,650.91	1,315,086.00	1,207,534.20	1,397,559.00	1,397,559.00		1,397,559.00
546.06	MTF SNOW REMOVAL	184,184.00	188,136.00	188,136.25	175,500.00	175,500.00		175,500.00
	TOTAL MTF	4,634,165.59	4,547,890.53	4,151,289.86	4,844,029.00	4,844,029.00	0.00	4,844,029.00
548	FOREST ROAD FUNDS	213,419.01	213,428.00	213,427.68	298,000.00	298,000.00		298,000.00
	TOTAL FOREST ROAD FUNDS	213,419.01	213,428.00	213,427.68	298,000.00	298,000.00	0.00	298,000.00
580	LOCAL ROAD - TOWNSHIP PROJECTS							
	BATES TOWNSHIP	0.00	216,315.00	216,314.64	100,000.00	100,000.00		100,000.00
	CRYSTAL FALLS TOWNSHIP	145,848.18	0.00		200,000.00	200,000.00		200,000.00
	HEMATITE TOWNSHIP	39,003.43	0.00		0.00	0.00		0.00
	IRON RIVER TOWNSHIP	0.00	0.00		100,000.00	100,000.00		100,000.00
	MANSFIELD TOWNSHIP	0.00	0.00		0.00	0.00		0.00
	MASTODON TOWNSHIP	0.00	267,286.00	267,286.76	200,000.00	200,000.00		200,000.00
	STAMBAUGH TOWNSHIP	87,540.28	130,859.00	130,859.54	200,000.00	200,000.00		200,000.00
580.583.09	FED AID B/O HAGERMAN LK RD/ CR-424	611,178.00	626,400.00	626,400.00		0.00		0.00
						0.00		0.00
580	TOTAL LOCAL CONTRIBUTIONS	883,569.89	1,240,860.00	1,240,860.94	800,000.00	800,000.00	0.00	800,000.00
627	STATE TRUNKLINE MAINTENANCE REVENUE	1,229,596.81	1,795,103.00	1,534,586.00	1,456,950.00	1,456,950.00		1,456,950.00
627.01.0.0	STATE TRUNKLINE AUDIT ADJUSTMENT	107,311.00	420,035.00	420,035.00		0.00		0.00
628	STATE TWA NON-MAINTENANCE REVENUE	20,256.95	173,966.00	173,965.95	26,280.00	26,280.00		26,280.00
	TOTAL TRUNKLINE REVENUE	1,357,164.76	2,389,104.00	2,128,586.95	1,483,230.00	1,483,230.00	0.00	1,483,230.00
671.677	SALVAGE AND OTHER SALES	6,146.83	1,563.00	1,562.04	2,000.00	2,000.00		2,000.00
653	PERMITS	16,775.00	11,103.00	10,978.00	10,505.00	10,505.00		10,505.00
	REIMBURSEMENTS		897.00	897.07		0.00		0.00
664.665	INTEREST INCOME	91,594.76	121,345.00	112,468.69	102,900.00	102,900.00		102,900.00
664.666	DIVIDENDS	100,651.31				0.00		0.00
671.674	OTHER PROJECT CONTRIB.-WILD RIVER CULVERT	0.00				0.00		0.00
	OTHER PROJECT CONTRIB.-RAWNICK RD		35,000.00	35,000.00		0.00		0.00
697.697	LOAN PROCEEDS	154,170.00	154,762.00	154,762.00		0.00		0.00
	LEASE PROCEEDS				1,481,150.00	1,481,150.00		1,481,150.00
671.689	EQUIPMENT RETIREMENTS		0.00		549,010.00	549,010.00		549,010.00
671.693	GAIN/LOSS ON DISPOSAL OF EQUIP.		590.00	590.84	140,086.00	140,086.00		140,086.00
						0.00		0.00
	SUBTOTAL	369,337.90	325,260.00	316,258.64	2,285,651.00	2,285,651.00	0.00	2,285,651.00
	TOTAL REVENUE	8,938,361.54	10,020,661.75	9,353,343.60	13,016,546.92	13,016,546.92	0.00	13,016,546.92
		After Audit Adj.						

Net Revenue Change-Amemdments

Iron County Road Commission
FY 2026 Road Fund Program Budget
Expenditures

		2024 Actual	12/29/25 2025 Amended	As of 12-19-25 2025 Actual	2026 Proposed	Adjusted Budget	Actual w/ fringe	Variance
	458/459 PRIMARY ROAD HEAVY MAINTENANCE							
	FHWA GRANT REPAIRS							
	SITE 1-BASSWOOD RD 220616		208,197.00	202,114.25	2,000.00	2,000.00		2,000.0
	SITE 2- BATES-AMASA RD 220617		43,456.00	40,604.13	2,000.00	2,000.00		2,000.0
	SITE 4-BAUMGARTNER RD 220618		158,601.00	153,491.09	2,000.00	2,000.00		2,000.0
	SITE 9-PONOZZO RD 220619		36,598.00	33,880.17	2,000.00	2,000.00		2,000.0
	SITE 10-SMOKEY LK. RD 220622		357,606.00	348,695.92	2,000.00	2,000.00		2,000.0
	SITE 11-WARNER MINE RD 220623		58,229.36	55,087.61	2,000.00	2,000.00		2,000.0
	FHWA GRANT ENGR. ALL SITES	96,676.82	4,951.00	2,374.98		0.00		0.0
	BUCK LAKE	5,342.57				0.00		0.0
	CR 424 PH5 TREELINE-BLUE LK HILL (TOPO)	2,115.03				0.00		0.0
	CR 424 PH6 ENGINEERING	645.34				0.00		0.0
	CR 424 PH6 BL LK HILL TO BLU LK PIT	482,825.18	0.00		8,154.00	8,154.00		8,154.0
	CR 424 CURVE CORRECTION	6,342.44				0.00		0.0
	CR 424 PH7 ENG	1,644.14	1,195.68	1,172.24		0.00		0.0
	CR 424 PH7 B/O		408,445.06	400,436.06		0.00		0.0
	CR 424 PH8 ENG	123.61	265.71	260.50		0.00		0.0
	CR 424 PH8/ PH9 CULVERTS				105,654.00	105,654.00		105,654.0
	BAUMGARTNER RD PH4 207487	555,439.08	266.00	260.50	8,154.00	8,154.00		8,154.0
	BAUMGERTNER RD-CULVERT		23,944.39	23,474.89		0.00		0.0
	BRULE MOUNTAIN RD 218674	422,892.24	0.00		8,154.00	8,154.00		8,154.0
	PONOZZO ROAD GRAVEL					0.00		0.0
	WINSLOW LAKE ROAD GRAVEL				60,000.00	60,000.00		60,000.0
	PRIMARY ROAD CULVERT REPLACEMENTS		0.00		60,000.00	60,000.00		60,000.0
	HAGERMAN LK PH1 CULVERTS	8,364.02				0.00		0.0
	HAGERMAN LK PH2 CULVERTS	8,111.00				0.00		0.0
	HAGERMAN LK PH1 ENG	3,224.63	1,328.54	1,302.49		0.00		0.0
	HAGERMAN LAKE RD PH1 B/O		322,945.00	316,612.72		0.00		0.0
	HAGERMAN LK PH2 ENG	124.31	1,155.00	1,131.45	10,654.00	10,654.00		10,654.0
	HAGERMAN LK PH2 B/O				366,080.00	366,080.00		366,080.0
	HOMER RD CULVERT/EGLE PERMITS		14,761.00	14,471.40		0.00		0.0
	ICRC HOMER RD CULVERT REPAIRS		31,751.00	31,127.70		0.00		0.0
	OTTAWA LK RD. PH3 ENG		2,923.00	2,865.47		0.00		0.0
	ROCK CRUSHER RD GRAVEL	152,627.75	20,550.84	20,147.88		0.00		0.0
	CHANNING RD - 1/2 MI OVERLAY				100,000.00	100,000.00		
	PRIMARY ROAD NON-MOTORIZED	56,342.74	53,853.00	52,797.07	0.00	0.00		0.0
466.467	PRIMARY ROAD ROUTINE MAINTENANCE	1,399,678.99	1,588,289.70	1,512,377.02	1,500,000.00	1,500,000.00		1,500,000.
	Osterlund Rd - Chip & Fog Seal				150,000.00	150,000.00		
459A.460	PRIM. HEAVY MAINTENANCE-BRIDGES	17,254.97	7,801.15	7,648.19	28,050.00	28,050.00		28,050.
466A.468	PRIM. ROUTINE MAINT. -BRIDGES	2,475.17	12,842.38	12,590.57	18,900.00	18,900.00		18,900.
	TOTAL PRIMARY ROADS	3,222,250.03	3,359,955.81	3,234,924.30	2,435,800.00	2,435,800.00	0.00	2,185,800.0
488.489	LOCAL ROAD HEAVY MAINTENANCE							
	BATES TOWNSHIP	7,322.51	223,330.00	223,329.44	100,000.00	100,000.00		100,000.0
	CRYSTAL FALLS TOWNSHIP	149,592.48	-		200,000.00	200,000.00		200,000.0
	HEMATITE TOWNSHIP	40,412.66	-		-	0.00		0.0
	IRON RIVER TOWNSHIP				100,000.00	100,000.00		100,000.0
	MANSFIELD TOWNSHIP				-	0.00		0.0
	MASTODON TOWNSHIP		281,446.00	275,927.19	200,000.00	200,000.00		200,000.0
	STAMBAUGH TOWNSHIP	98,990.46	136,931.55	134,246.62	200,000.00	200,000.00		200,000.0
488.489.04	BARRY RD-SECTION 19	9,850.15	196,690.49	190,961.49		0.00		0.0
489.04.24041	OTHER PROJECTS - WILD RIVER CULVERT	370.83	-		50,000.00	50,000.00		50,000.0
.TRYBOMCULV	TRYBOM DR. CULVERT REPLACEMENT		87,053.15	86,544.33		0.00		0.0
489.02	IRON LK RD EGLE PERMITS		13,316.10	13,055.00		0.00		0.0
	SNUFF COUNTRY RD-ICRC				62,850.00	62,850.00		62,850.0
488.489	ICRC LOCAL ROAD PROJECT ENGINEERING		-		50,000.00	50,000.00		50,000.0
496.497	LOCAL ROAD ROUTINE MAINTENANCE	2,258,132.64	2,140,078.85	2,011,825.69	2,162,109.00	2,162,109.00		2,162,109.0
488A.490	LOCAL HEAVY MAINT. BRIDGES	-	531.41	651.24		0.00		0.0
496A.498	LOCAL ROAD ROUTINE MAINT.-BRIDGES	5,303.94	3,980.00	5,924.98	12,600.00	12,600.00		12,600.0
	TOTAL LOCAL ROADS	2,569,975.67	3,083,357.55	2,942,465.98	3,137,559.00	3,137,559.00	0.00	3,137,559.0

Iron County Road Commission
FY 2026 Road Fund Program Budget
Expenditures

Code	Description	2024 Actual	2025 Amended	2025 Actual	2026 Proposed	2026 Amended	2026 Actual YTD	
510	EQUIPMENT EXPENSE-DIRECT	1,429,985.67	1,616,263.00	999,674.15	1,607,132.00	1,607,132.00		1,607,132.00
511	EQUIPMENT EXPENSE-INDIRECT	693,861.80	649,008.00	539,860.54	763,723.00	763,723.00		763,723.00
512	EQUIPMENT EXPENSE-OPERATING	232,658.29	262,520.00	215,735.48	260,700.00	260,700.00		260,700.00
664.670	LESS EQUIPMENT RENTALS	-2,172,957.04	-2,325,000.00	-2,300,388.61	-2,268,207.00	-2,268,207.00		-2,268,207.00
	EQUIPMENT EXPENSE TOTAL	183,548.72	202,791.00	-545,118.44	363,348.00	363,348.00	0.00	363,348.00
	DISTRIBUTIVE EXPENSES							
513	FRINGE BENEFITS *already distributed thru expenses*	*2,009,015.68*	*2,267,002*	*2,235,963*	*2,240,365*	0.00		
514	ENGINEER TECH TO DISTRIBUTE	0.00			217,411.00	217,411.00		217,411.00
	DISTRIBUTIVE EXPENSE TOTAL	0.00	0.00	0.00	217,411.00	217,411.00	0.00	217,411.00
515	ADMINISTRATIVE EXPENSES	509,296.55	773,661.00	690,533.29	657,832.00	657,832.00		657,832.00
600.63						0.00		0.00
600.629	LESS OVERHEAD CHARGES		-185,157.00	-165,706.64	-153,019.00	-153,019.00		-153,019.00
	NET ADMINISTRATIVE EXPENSE	509,296.55	588,504.00	524,826.65	504,813.00	504,813.00	0.00	504,813.00
517	STATE TRUNK LINE MAINTENANCE	1,191,767.46	1,795,103.00	1,534,586.00	1,456,950.00	1,456,950.00		1,456,950.00
518	STATE TRUNK LINE TWA	20,256.95	173,966.00	173,965.95	26,280.00	26,280.00		26,280.00
	STATE TRUNK LINE TOTALS	1,212,024.41	1,969,069.00	1,708,551.95	1,483,230.00	1,483,230.00	0.00	1,483,230.00
900.975	CAPITAL OUTLAY BUILDINGS		17,280.00	17,280.00	3,098,192.00	3,098,192.00		3,098,192.00
900.974	CAPITAL OUTLAY AMASA PIT	10,453.92				0.00		0.00
900.976	CAPITAL OUTLAY ROAD EQUIPMENT	487,853.60	572,239.00	512,184.23	2,465,160.00	2,465,160.00		2,465,160.00
900.977	CAPITAL OUTLAY SHOP EQUIPMENT	3,384.84	0.00		10,000.00	10,000.00		10,000.00
900.979	CAPITAL OUTLAY FUEL TANKS					0.00		0.00
900.980	CAPITAL OUTLAY ENG. & OFFICE EQUIPMENT	10,034.66	0.00		15,000.00	15,000.00		15,000.00
664.67	DEPRECIATION	-576,973.61	-547,725.00		-649,232.00	-649,232.00		-649,232.00
	NET CAPITAL OUTLAY	-65,246.59	41,794.00	529,464.23	4,939,120.00	4,939,120.00	0.00	4,939,120.00
991	LONG TERM DEBT PRINCIPAL PAY. - EQUIPMENT	111,926.08	60,892.35	60,892.35	76,557.35	76,557.35		76,557.35
	LONG TERM DEBT PRINCIPAL PAY. - GARAGE	100,000.00	95,000.00	95,000.00	100,000.00	100,000.00		100,000.00
	LONG TERM DEBT PRINCIPAL PAY. LEASED EQUIP	164,353.64	170,906.39	170,906.39	116,023.37	116,023.37		116,023.37
	TOTAL DEBT PAYMENT EXPENSE	376,279.72	326,798.74	326,798.74	292,580.72	292,580.72	0.00	292,580.72
992	INTEREST EXPENSE - EQUIPMENT PURCHASES	2,795.19	2,540.79	2,540.79	4,573.33	4,573.33		4,573.33
	INTEREST EXPENSE - GARAGE BOND	28,887.50	25,950.00	25,950.00	24,287.50	24,287.50		24,287.50
	INTEREST EXPENSE-LEASED EQUIP.	19,222.31	12,669.56	12,669.56	5,824.37	5,824.37		5,824.37
	BOND AMORTIZATION	5,623.00	0.00			0.00		0.00
	TOTAL INTEREST EXPENSE	56,528.00	41,160.35	41,160.35	34,685.20	34,685.20	0.00	34,685.20
	TOTAL EXPENDITURES	8,064,656.51	9,613,430.45	8,763,073.76	13,408,546.92	13,408,546.92	0.00	13,158,546.92

	2024 Actual	2025 Amended	2025 Actual	2026 Proposed	2026 Amended	2026 Actual YTD
Budgeted Net Revenues (Expenditures)		407,231.30	417,505.09	-392,000.00	-392,000.00	0.00
Beginning Fund Balance	2,772,750.47	3,646,455.50	2,646,455.50			
Increase (Decrease) in fund Equity	873,705.03	407,231.30		-392,000.00	-392,000.00	
Ending Fund Balance	3,646,455.50	4,053,686.80	2,646,455.50			
		-611,178.00 Delta B/O from FB		*-352,000.00 Houghton B/O 2026 -40,000.00 Mower*		

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