2025

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Van Buren County

Michigan

Year Ended 2025

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

Date

Van Buren

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$393,257.25	
2. Investments	10,388,656.49	
3. AccountsReceivable :		
a. Michigan Transportation Fund	2,014,489.40	
b. State Trunkline Maintenance	0.00	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	865,575.88	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	32,036.43	

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00	
5. Road Materials	1,606,708.73	
6. Equipment Materials and Parts	433,276.82	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	3,340,000.00	
10. TOTAL ASSETS		**$19,074,001.00**

Van Buren

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$24,038.41	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	180,120.68	
14. Advances	0.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	3,441,953.24	

Fund Balances

19. Primary Road Fund	823,990.20	
20. Local Road Fund	0.00	
21. County Road Commission Fund	14,603,898.47	
22. Total Fund Balances	15,427,888.67	
23. TOTAL LIABILITIES AND FUND BALANCES		**$19,074,001.00**

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$549,569.18	
25. Land Improvements	$561,495.11		
25 a.Less: Accumulated Depreciation	(416,816.76)	144,678.35	
26. Depletable Assets	146,078.25		
26 a.Less: Accumulated Depreciation	(109,063.81)	37,014.44	
27. Buildings	7,654,189.03		
27 a.Less: Accumulated Depreciation	(3,429,849.40)	4,224,339.63	
28. Equipment - Road	20,101,682.59		
28 a.Less: Accumulated Depreciation	(16,179,614.08)	3,922,068.51	
29. Equipment - Shop	213,021.51		
29 a.Less: Accumulated Depreciation	(210,123.10)	2,898.41	
30. Equipment - Engineers	149,084.81		
30 a.Less: Accumulated Depreciation	(133,133.17)	15,951.64	
31. Equipment - Yard and Storage	256,357.68		
31 a.Less: Accumulated Depreciation	(210,268.34)	46,089.34	
32. Equipment and Furniture - Office	193,238.86		
32 a.Less: Accumulated Depreciation	(148,665.51)	44,573.35	
33. Infrastructure	131,893,707.84		
33 a.Less: Accumulated Depreciation	(52,556,072.14)	79,337,635.70	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$88,324,818.55**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	8,987,182.85	
	37 d.Infrastructure	79,337,635.70	
	38. Total Equities		**$88,324,818.55**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		300,888.23	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$300,888.23**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$2,253,240.25**

Van Buren

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

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	$1,101,600.00	$2,078,550.15	$3,180,150.15
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,101,600.00	2,078,550.15	3,180,150.15
Licenses and Permits				
49. Specify	0.00	0.00	202,498.40	202,498.40
Federal Sources				
50. Surface Tran. Program (STP)	691,359.21	0.00	0.00	691,359.21
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	388,525.66	305,468.73	0.00	693,994.39
54. High Priority	0.00	0.00	0.00	0.00
55. Other	749,820.00	0.00	0.00	749,820.00
56. Total Federal Sources	1,829,704.87	305,468.73	0.00	2,135,173.60
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,152.55	3,847.45		10,000.00
58. Snow Removal	64,374.98	42,916.66		107,291.64
59. Urban Road	478,607.90	210,071.60		688,679.50
60. Allocation	7,175,771.49	4,487,315.85		11,663,087.34
61. Total MTF	7,724,906.92	4,744,151.56		12,469,058.48
Other				
62. Local Bridge	72,848.56	11,085.62		83,934.18
63. Other	0.00	0.00	911,294.48	911,294.48
64. Total Other	72,848.56	11,085.62	911,294.48	995,228.66
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)	237,820.14	0.00		237,820.14
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	237,820.14	0.00		237,820.14
72. Total State Sources	$8,035,575.62	$4,755,237.18	$911,294.48	$13,702,107.28

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	$0.00	$0.00	$0.00
74. Township Contr.	361,645.73	5,447,548.85	0.00	5,809,194.58
75. Other	0.00	532.87	0.00	532.87
76. Total Contributions	361,645.73	5,448,081.72	0.00	5,809,727.45
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	12,683.30	12,683.30
80. Other	0.00	0.00	928.44	928.44
81. Total Charges	0.00	0.00	13,611.74	13,611.74
Interest and Rents				
82. Interest Earned	29,273.43	2,509.15	386,409.33	418,191.91
83. Property Rentals	0.00	0.00	17,224.12	17,224.12
84. Total Interest/Rents	29,273.43	2,509.15	403,633.45	435,416.03
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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	18,909.35	18,909.35
89. Contributions from Private Sources	403.10	659.73	0.00	1,062.83
90. Other	0.00	0.00	23,418.81	23,418.81
91. Total Other	403.10	659.73	42,328.16	43,390.99
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
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	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	**$10,256,602.75**	**$11,613,556.51**	**$3,651,916.38**	**$25,522,075.64**

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

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	4,075,559.05	2,523,511.41		6,599,070.46
105. Structures	611,932.41	432,258.02		1,044,190.43
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	4,687,491.46	2,955,769.43		7,643,260.89
Maintenence				
111. Roads	3,238,894.90	6,210,053.74		9,448,948.64
112. Structures	5,619.66	0.00		5,619.66
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,329,700.74	2,031,295.04		3,360,995.78
115. Traffic Control	238,210.78	191,041.68		429,252.46
116. Total Maintenance	4,812,426.08	8,432,390.46		13,244,816.54
117. Total Construction, Preservation And Maintenance	9,499,917.54	11,388,159.89		20,888,077.43
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	690,379.86	827,602.57		1,517,982.43
121. Equipment - Net	(140,440.10)	(277,399.87)	(41,847.02)	(459,686.99)
122. Capital Outlay - Net	0.00	0.00	(438,820.13)	(438,820.13)
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	800,000.00	800,000.00
127. Total Other	549,939.76	550,202.70	319,332.85	1,419,475.31
128. Total Expenditures	**$10,049,857.30**	**$11,938,362.59**	**$319,332.85**	**$22,307,552.74**

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

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	$10,256,602.75	$11,613,556.51	$3,651,916.38	$25,522,075.64
130. Total Expenditures	10,049,857.30	11,938,362.59	319,332.85	22,307,552.74
131. Excess of Revenues Over (Under) Expenditures	206,745.45	(324,806.08)	3,332,583.53	3,214,522.90
132. Optional Transfers				
132 a. Primary to Local (50%)	(245,906.39)	245,906.39		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	(245,906.39)	245,906.39		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(39,160.94)	(78,899.69)	3,332,583.53	3,214,522.90
136. Beginning Fund	863,151.14	78,899.69	11,271,314.94	12,213,365.77
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	863,151.14	78,899.69	11,271,314.94	12,213,365.77
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$823,990.20	$0.00	$14,603,898.47	$15,427,888.67

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

EQUIPMENT EXPENSE

Direct Equipment Expense			
141. Labor and Fringe Benefits	$824,771.33		
142. Depreciation	1,890,776.11		
143. Other	668,967.28		
144. Total Direct		3,384,514.72	
145. Indirect Equipment Expense		1,270,079.81	
Operating Equipment Expense			
146. Labor and Fringe Benefits	0.00		
147. Operating Expenses	371,828.91		
148. Total Operating		$371,828.91	
149. TOTAL EQUIPMENT EXPENSE			$5,026,423.44

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	65,211.59	109,585.94		174,797.53
152. Maintenance	1,610,863.50	3,201,028.32		4,811,891.82
153. Inventory Operations	0.00	0.00	57,319.37	57,319.37
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	247,881.52	247,881.52
156. All Other Charges	0.00	0.00	194,220.19	194,220.19
157. Total Equipment Rental Credits	1,676,075.09	3,310,614.26	499,421.08	5,486,110.43
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(459,686.99)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$1,676,075.09	$3,310,614.26	$499,421.08	$5,486,110.43
	(A)	(B)	(C)	(D)
160. Percent of Total	30.55 %	60.35 %	9.10 %	100.00 %
161. Prorated Total Equipment Expense	1,535,634.99	3,033,214.39	457,574.06	5,026,423.44
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(140,440.10)	(277,399.87)	(41,847.02)	(459,686.99)

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00		$0.00
164. Primary Preservation - Struct. Imp.	113,330.27		72,885.25
165. Primary Maintenance	511,291.62		328,823.16
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	92,139.12		59,256.74
168. Local Maintenance	1,044,054.71		671,455.10
169. Inventory	16,490.02		10,605.10
170. Equipment Expense - Direct	501,953.59		322,817.66
171. Equipment Expense - Indirect	216,575.02		118,578.54
172. Equipment Expense - Operating	0.00		0.00
173. Administration	725,816.67		311,357.76
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	86,442.20		
176. Capital Outlay	0.00		0.00
177. Other	1,311,827.06		341,455.43
178. Total Payroll	$4,619,920.28		
179. Less Applicable Payroll	0.00		
180. Total Applicable Labor Cost	$4,619,920.28	Total Distributive	$2,237,234.74

	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	$383,837.56	$176,427.31	$649,704.38	$1,147,027.45	$68,139.20	$23,733.76	$2,448,869.66
182. Less: Benefits Recovered	(13,582.98)	(2,942.01)	(13,634.70)	(21,359.99)	(381.03)	(515.31)	(52,416.02)
183. Less: Refunds	0.00	(76,792.00)	(2,490.09)	(48,462.29)	(27,223.88)	(4,250.64)	(159,218.90)
184. Benefits to be Distributed	370,254.58	96,693.30	633,579.59	1,077,205.17	40,534.29	18,967.81	2,237,234.74
185. Applicable Labor Cost	2,399,245.17	4,352,445.97	4,352,445.97	4,352,445.97	4,352,445.97	4,352,445.97	
186. Factor	0.154321	0.022216	0.145569	0.247494	0.009313	0.004358	0.583271

Van Buren

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	$0.00	$0.00
188. Primary Preservation - Struct Imp.	4,371,779.18	287,727.04
189. Primary Maintenance	4,511,446.91	296,919.23
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,773,249.06	182,520.37
192. Local Maintenance	7,915,494.98	520,955.40
193. Other	0.00	0.00
194. TOTAL	$19,571,970.13	$1,288,122.04

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	31,328.80	8,823.13	0.00	1,247,970.11	$1,288,122.04
196. Applicable Operation Cost	19,571,970.13	19,571,970.13	19,571,970.13	19,571,970.13	19,571,970.13	
197. Factor	0.000000	0.001601	0.000451	0.000000	0.063763	$0.065815

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.	549,448.00	451,966.33	4,138,043.46	2,503,803.10	4,687,491.46	2,955,769.43
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,205,378.48	7,055,568.41	607,047.60	1,376,822.05	4,812,426.08	8,432,390.46
202. Total	$4,754,826.48	$7,507,534.74	$4,745,091.06	$3,880,625.15	$9,499,917.54	$11,388,159.89

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$0.00	$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	$0.00	$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	$0.00	$0.00

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,671,481.31
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	15,766.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,939.24
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,693,186.55

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,693,186.55	1,693,186.55
225. Less: Equipment Retirements 689	0.00	0.00	(14,520.99)	(14,520.99)
226. Sub-total	0.00	0.00	1,678,665.56	1,678,665.56
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,117,485.69)	(2,117,485.69)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(438,820.13)	$(438,820.13)

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	9,426,002.98	9,426,002.98
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	18,909.35	18,909.35

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

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			$12,469,058.48
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			1,517,982.43
234. Total Capital Outlay (from Page 13)			1,693,186.55
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			3,211,168.98
236 b. Adjusted MTF Returns			9,257,889.50
237. Preser - Struct Imp (from Page 6 Expenditures)	$4,687,491.46	$2,955,769.43	7,643,260.89
238. Routine Maintenance (from Page 6 Expenditures)	4,812,426.08	8,432,390.46	13,244,816.54
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	9,499,917.54	11,388,159.89	20,888,077.43
241. 90% of Adjusted MTF Returns			8,332,100.55

TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS
(for Compliance with Section 10K of Act 51)

Fiscal Year	2016	2017	2018	2019	2020
Expenditures ($)	498,706.79	182,032.87	393,803.07	0.00	165,531.75

Fiscal Year	2021	2022	2023	2024	2025
Expenditures ($)	0.00	302,460.46	426,990.02	360,015.40	239,187.61

242. TOTAL $2,568,727.97

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

2,469,058.48 x .10 = 1,246,905.85

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	$62,156.35
712-724	Fringe Benefits - Shop Employees	118,578.54
721	Drug Testing	5,097.81
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,875.26
733	Welding Supplies	15,931.41
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	1,359.81
737	Shop Supplies	86,161.77
791	Equipment Material/Parts Inventory Adjustment	51,167.22
801	Contractual Services - Shop	1,831.64
805	Health Services	4,182.31
806	Laundry Services	13,200.79
807	Data Processing - Shop	0.00
810	Education Expense - Shop	71,872.30
850-859	Communications - Shop	1,425.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	31,720.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	122,742.38
931	Buildings Repairs and Maintenance	375,666.83
932	Yard and Storage Repairs and Maintenance	64,539.56
933	Shop Equipment Repairs and Maintenance	9,439.56
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	1,228.88
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	153,883.17
968	Depreciation - Storage Building	27,287.88
968	Depreciation - Shop Equipment	3,281.32
968	Depreciation - Stockroom Expense	0.00
707	Other:	40,450.02
	243. TOTAL	$1,270,079.81

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

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	$611,300.63
709-714	Administrative Leave	93,986.81
724	Fringe Benefits	311,357.64
727	Postage	3,924.65
728	Office Supplies	23,385.20
730	Dues and Subscriptions	41,818.26
801	Contractual Services	26,793.46
803	Legal Services	36,686.07
804	Auditing and Accounting Services	13,650.00
807	Data Processing	81,538.38
810	Education	56,996.48
850-853	Communications	21,098.55
861	Travel and Mileage	31,737.97
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,196.40
875	Insurance - Building and Contents	119,704.00
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	14,710.08
931	Building Repair/Maintenance	14,006.73
934	Office Equipment Repair/Maintenance	12,553.38
942	Building Rental	0.00
955-956	Miscellaneous	2,936.16
966-967	Overhead	0.00
968	Depreciation - Buildings	12,077.28
968	Depreciation - Engineering Equipment	8,755.35
968	Depreciation - Office Equipment and Furniture	12,150.80
	Other:	0.00
	244. TOTAL	$1,552,364.28

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(852.17)
	Other:	(33,529.68)
	Total Credits to Administrative Expense	$(34,381.85)
	245. Net Administrative Expense	$1,517,982.43

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 - 2025

Start: 01/01/2025 **End:** 12/31/2025

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System				Local System		
ROADS	*Unit			Expenditures	*Unit		Expenditures
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		
ROADS	*Unit			Expenditures	*Unit		Expenditures
251. Reconstruction	13.06	mi.	x	$1,217,586.25	0.00	mi.	$0.00
252. Resurfacing	13.13	mi.		2,787,083.42	8.61	mi.	1,541,109.34
253. Gravel Surfacing	0.00	mi.		0.00	1.62	mi.	447,619.46
254. Paving Gravel Roads	0.00	mi.		0.00	0.99	mi.	1,598.72
SAFETY PROJECTS							
255. Intersection Improvements	1.00	ea.		14,500.58	6.00	ea.	111,726.79
256. Railroad Crossing Improvements	0.00	ea.		0.00	0.00	ea.	0.00
257. Other	1.00	ea.		2,170.16	1.00	ea.	415.04
MISCELLANEOUS							
258. Roadside Parks	0.00	ea.		0.00	0.00	ea.	0.00
259. Other	1.00	ea.		54,218.64	11.00	ea.	421,042.06
260. Subtotals				4,075,559.05			2,523,511.41
BRIDGES							
261. Replacement	0.00	ea.		0.00	1.00	ea.	6,815.88
262. Recondition or Repair	4.00	ea.		611,932.41	4.00	ea.	425,442.14
263. Replace with Culvert	0.00	ea.		0.00	0.00	ea.	0.00
264. Bridge Subtotals				611,932.41			432,258.02
265. TOTAL PRESERVATION - STRUCT IMP				$4,687,491.46			$2,955,769.43

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

Van Buren

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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 ($)**
ALMENA	65.88	10.21	247,817.92	15.43	2.28	84,285.94	5,308	121,022.40
ANTWERP	67.79	23.07	289,591.36	22.46	8.67	211,067.84	8,900	202,920.00
ARLINGTON	53.34	0.00	177,888.90	17.91	0.00	54,124.02	1,958	44,642.40
BANGOR	62.42	0.00	208,170.69	18.50	0.00	55,907.00	1,939	44,209.20
BLOOMINGDALE	57.14	0.00	190,561.90	22.35	0.00	67,541.70	2,417	55,107.60
COLUMBIA	60.91	0.00	203,134.85	28.65	0.00	86,580.30	2,344	53,443.20
COVERT	50.01	0.00	166,783.34	19.05	0.00	57,569.10	2,510	57,228.00
DECATUR	48.37	0.00	161,313.95	15.27	0.00	46,145.94	1,924	43,867.20
GENEVA	54.14	0.00	180,556.90	24.71	0.00	74,673.62	3,416	77,884.80
HAMILTON	39.96	0.00	133,266.60	20.23	0.00	61,135.06	1,370	31,236.00
HARTFORD	48.89	0.00	163,048.15	15.66	0.00	47,324.52	3,021	68,878.80
KEELER	53.59	0.00	178,722.65	18.48	0.00	55,846.56	1,968	44,870.40
LAWRENCE	49.72	0.00	165,816.20	26.56	0.00	80,264.32	2,325	53,010.00
PAW PAW	59.86	9.81	226,640.03	22.16	3.34	122,130.96	3,644	83,083.20
PINE GROVE	55.02	0.00	183,491.70	15.81	0.00	47,777.82	2,994	68,263.20
PORTER	50.17	0.00	167,316.94	19.86	0.00	60,016.92	2,568	58,550.40
SOUTH HAVEN	33.38	15.82	154,874.76	15.44	8.27	183,247.01	4,041	92,134.80
WAVERLY	55.43	5.53	200,083.14	8.53	1.37	48,404.58	2,506	57,136.80
266. Totals	966.02	64.44	$3,399,079.98	347.06	23.93	$1,444,043.21	55,153	$1,257,488.40

Local Road Rate Per Mile	3335	Primary Road Rate Per Mile	3022
Local Urban Road Rate Per Mile	2753	Primary Urban Road Rate Per Mile	16516
Population Rate Per Capita	22.8		

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement ($)	Preservation - Struct Improvement ($)	Total ($)	Township Contributions* ($)
ALMENA	0.00	714,927.15	714,927.15	1,202,873.98
ANTWERP	0.00	849,147.97	849,147.97	654,105.74
ARLINGTON	0.00	969,904.57	969,904.57	75,936.43
BANGOR	0.00	532,174.27	532,174.27	477,871.87
BLOOMINGDALE	0.00	879,190.99	879,190.99	11,471.44
COLUMBIA	0.00	3,145.96	3,145.96	270,337.30
COVERT	0.00	135,990.68	135,990.68	508,597.79
DECATUR	0.00	0.00	0.00	27,240.35
GENEVA	0.00	888,912.42	888,912.42	739,102.73
HAMILTON	0.00	176,275.25	176,275.25	102,032.16
HARTFORD	0.00	1,070,121.45	1,070,121.45	103,889.89
KEELER	0.00	715.57	715.57	180,960.25
LAWRENCE	0.00	130,655.33	130,655.33	228,419.22
PAW PAW	0.00	170,458.90	170,458.90	386,031.99
PINE GROVE	0.00	274,377.04	274,377.04	282,100.80
PORTER	0.00	1,598.72	1,598.72	237,203.96
SOUTH HAVEN	0.00	274,924.41	274,924.41	239,615.52
WAVERLY	0.00	438,598.21	438,598.21	81,403.16
267. Totals	**$0.00**	**$7,511,118.89**	**$7,511,118.89**	**$5,809,194.58**

*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.

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Add Gravel & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.2175 2025	0.00	06/06/2025	Gravel
497.2375	0.00	06/13/2025	Gravel
497.2475	0.00	05/30/2025	Gravel
497.2775	0.00	06/18/2025	Gravel
497.2875 2025	0.00	06/20/2025	Gravel
497.2975	0.00	05/30/2025	Gravel
497.3275 2025	0.00	06/13/2025	Gravel
497.3375	0.00	06/27/2025	Gravel
497.3575 2025	0.00	06/27/2025	Gravel
497.3675 2025	0.00	06/20/2025	Gravel
497.3775 2025	0.00	06/27/2025	Gravel
497.3875 2025	0.00	07/02/2025	Gravel

Work Type: Crush, Shape, Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
P Urban - 2	0.00	11/15/2025	Asphalt
459-2816	0.00	05/23/2025	Asphalt

Work Type: Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
H Urban - 1	0.00	11/15/2025	Asphalt
RTF - 8	0.00	11/15/2025	Asphalt
RTF - 2	0.00	11/15/2025	Asphalt
459-2219	0.00	11/15/2025	Asphalt
459.2223	0.00	11/14/2025	Asphalt
459.3419	0.00	08/13/2025	Asphalt
459.2453	0.00	11/18/2025	Asphalt
489.2698	0.00	10/23/2025	Asphalt
489.3142	0.00	08/07/2025	Asphalt
489.3143	0.00	09/23/2025	Asphalt
489.3144	0.00	09/23/2025	Asphalt
489.3145	0.00	09/23/2025	Asphalt

Van Buren

Year Ended - 2025

Start: 01/01/2025 **End:** 12/31/2025

Work Type: Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2696	0.00	09/09/2025	Asphalt
489.3146	0.00	08/13/2025	Asphalt
489.3147	0.00	08/28/2025	Asphalt
489.3148	0.00	08/11/2025	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2157	0.00	05/20/2025	Asphalt

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.3180 - 2025	0.00	09/26/2025	Asphalt
467.3780 - 2025	0.00	09/26/2025	Asphalt
497.2101 - 2025	0.00	09/26/2025	Asphalt
497.2376 - 2025	0.00	09/26/2025	Asphalt
497.2576 - 2025	0.00	09/26/2025	Asphalt
497.2601 - 2025	0.00	09/26/2025	Asphalt
497.2776 - 2025	0.00	09/26/2025	Asphalt
497.2976 - 2025	0.00	09/26/2025	Asphalt
497.3401 - 2025	0.00	09/26/2025	Asphalt
497.3501 - 2025	0.00	09/26/2025	Asphalt

Work Type: Sealcoat & Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.2280 - 2025	0.00	09/26/2025	Asphalt
467.2780 - 2025	0.00	09/26/2025	Asphalt
467.2880 - 2025	0.00	09/26/2025	Asphalt
467.3080 - 2025	0.00	09/26/2025	Asphalt
467.3280 - 2025	0.00	09/26/2025	Asphalt
467.3380 - 2025	0.00	09/26/2025	Asphalt
467.3580 - 2025	0.00	09/26/2025	Asphalt
467.3680 - 2025 1-2	0.00	09/26/2025	Asphalt
467.3880 - 2025	0.00	09/26/2025	Asphalt

497.2401 - 2025	0.00	09/26/2025	Asphalt
497.2801 - 2025	0.00	09/26/2025	Asphalt
497.3076 - 2025	0.00	09/26/2025	Asphalt
497.3201 - 2025	0.00	09/26/2025	Asphalt
497.3701 - 2025	0.00	09/26/2025	Asphalt
497.3801 - 2025	0.00	09/26/2025	Asphalt