

2026 PROPOSED BUDGET
SHIAWASSEE COUNTY ROAD COMMISSION
REVENUE & EXPENSE SUMMARY

<u>Account Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Amend Budget 2025</u>	<u>Budget 2026</u>
Fees	(63,429.77)	(57,545.00)	(60,000.00)	(60,000.00)	(60,000.00)
Federal Grants	(1,242,101.39)	(1,287,010.49)	(1,890,535.00)	(2,171,200.00)	(940,000.00)
State Grants	(11,654,058.37)	(10,998,169.66)	(11,055,000.00)	(10,854,000.00)	(14,693,971.00)
Contributions from Local Units	(3,358,486.21)	(2,872,096.36)	(2,900,000.00)	(3,481,000.00)	(2,500,000.00)
Charges for Services	(1,315,862.28)	(2,415,251.53)	(1,705,000.00)	(1,834,300.00)	(1,818,000.00)
Interest and Rents	(283,443.19)	(295,166.23)	(230,100.00)	(248,300.00)	(240,300.00)
Other Revenue	(1,004,742.94)	(354,865.45)	(142,000.00)	(230,750.00)	0.00
Total Revenues	(18,922,124.15)	(18,280,104.72)	(17,982,635.00)	(18,879,550.00)	(20,252,271.00)
Other Sources	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE AND OTHER SOURCES	(18,922,124.15)	(18,280,104.72)	(17,982,635.00)	(18,879,550.00)	(20,252,271.00)
Primary Construction/Capacity Improvement	0.00	0.00	0.00	0.00	0.00
Primary Preservation/Structural Improvement	5,243,457.68	4,480,354.72	5,094,700.00	3,713,100.00	6,450,611.00
Primary Routine & Preventive Maintenance	2,304,502.40	2,378,908.36	2,880,500.00	2,870,000.00	2,762,500.00
Local Construction/Capacity Improvement	0.00	0.00	0.00	0.00	0.00
Local Preservation/Structural Improvement	3,872,607.01	2,742,138.09	1,748,800.00	3,843,600.00	2,203,500.00
Local Routine & Preventive Maintenance	3,305,541.77	3,801,384.74	3,524,000.00	3,883,400.00	3,479,500.00
Equipment Expense (net)	714,001.55	157,890.70	947,950.00	38,400.00	508,200.00
Fringe Benefit Expense	(0.00)	0.00	0.00	0.00	0.00
Distribution Expense	0.00	(0.00)	0.00	0.00	0.00
Administrative Expense (net)	898,685.88	732,034.63	989,950.00	783,400.00	959,550.00
State Trunkline Maintenance	1,183,625.12	1,839,958.23	1,600,000.00	1,850,000.00	1,700,000.00
State Trunkline Non-Maintenance	0.00	49,842.73	0.00	0.00	0.00
Maint. Ser. for other Units of Gov't	111,884.94	118,303.29	25,000.00	56,200.00	25,000.00
Non-Road Related Projects	0.00	0.00	0.00	0.00	0.00
Account Description	Actual 2023	Actual 2024	Budget 2025	Amend Budget 2025	Budget 2026
Capital Outlay (net)	125,790.42	86,366.62	1,154,000.00	1,049,050.00	(640,615.00)
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	17,760,096.77	16,387,182.11	17,964,900.00	18,087,150.00	17,448,246.00
Amounts Needed for Building Fund	0.00	0.00	0.00	0.00	2,800,000.00
TOTAL EXPENDITURES AND OTHER USES	17,760,096.77	16,387,182.11	17,964,900.00	18,087,150.00	20,248,246.00
(Surplus) or deficit of revenue over expenditures	(1,162,027.38)	(1,892,922.61)	(17,735.00)	(792,400.00)	(4,025.00)
Accumulated Available Unappropriated (Surplus)					
PROJECTED FUND BALANCE AT END OF BUDGET YEAR	(9,215,316.38)	(11,108,238.99)	(11,125,973.99)	(11,918,373.99)	(11,922,398.99)

GENERAL APPROPRIATIONS ACT

It was moved by Commissioner Plowman, supported by Commissioner Constine, and passed unanimously, that the 2026 Shiawassee County Road Fund General Appropriations Act be approved as follows:

Revenues (And Other Sources)	
Fees	60,000.00
Federal Grants	940,000.00
State Grants	14,693,971.00
Contributions from Local Units	2,500,000.00
Charges for Services	1,818,000.00
Interest and Rents	240,300.00
Other Revenue	<u>142,000.00</u>
Total Revenues	\$20,252,271.00
Other Sources	0.00
Total Revenues and Other Sources	<u>\$20,252,271.00</u>

Expenditures (And Other Uses)	
Primary Construction/Capacity Improvements	\$0.00
Primary Preservation/Structural Improvements	6,450,611.00
Primary Routine & Preventive Maintenance	2,762,500.00
Local Construction/Capacity Improvements	0.00
Local Preservation/Structural Improvements	2,203,500.00
Local Routine & Preventive Maintenance	3,479,500.00
Equipment Expense (net)	508,200.00
Fringe Benefit Expense (\$1,570,000.00 - Spread)	0.00
Distributive Expense (\$625,500.00- Spread)	0.00
Administrative Expense (net)	959,550.00
State Trunkline Maintenance	1,700,000.00
State Trunkline Non-Maintenance	0.00
Maintenance Service for Other Units of Government	25,000.00
Non-Road Related Projects	0.00
Capital Outlay (net)	-640,615.00
Debt Service	<u>0.00</u>
Total Expenditures	\$17,448,246.00
Amounts Needed for Paving/Sealcoat	0.00
Amounts Needed for Contingencies	0.00
Amounts Needed for Building Fund	<u>\$2,800,000.00</u>
Total Expenditures and Other Uses	<u>\$20,248,246.00</u>

Budget Net Revenues - Surplus or (Expenditures- Deficit)	\$4,025.00
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Accumulated Available Un-Appropriated Fund Balance (Deficit) from Prior Year's	<u>\$11,918,373.99</u>
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For the purpose of administering the General Appropriations Act in accordance with the provisions of Public Act 621 of 1978, as amended, the following provisions are included:

1. Christopher Cannon, Managing Director is designated Chief Administrative Officer, and Mike Girard, Director of Finance/Clerk of the Board is designated as Fiscal Officer.

Action taken at the December 23, 2025 regular Shiawassee County Board of Road Commissioner's meeting.

MOTION APPROVED by roll call vote, 3 ayes, 0 nays.