

LEELANAU COUNTY ROAD COMMISSION
2018 BUDGET

Original: 11-28-17
Adopted: 12-19-17

Starting Fund Balance 1/1/18: \$ 375,000 (Estimated)

ADD: REVENUES

LESS: EXPENDITURES

Transportation Funds

Engineering	\$	10,000	
Primary Roads	\$	2,700,000	
Local Roads	\$	1,320,000	
Primary Roads-Urban	\$	75,000	
Local Roads-Urban	\$	35,000	
MTF Snow Removal Funds	\$	195,000	
MTF revenues:	\$	4,335,000	A

Primary Road

Preservation-Structural Impr.	\$	850,000	B - Notes
Maintenance	\$	1,311,000	B

Local Road

Preservation-Structural Impr.	\$	725,000	B - Notes
Maintenance	\$	1,865,000	B

Forest Road Funds	\$	39,700	A
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State Trunkline Maint	\$	600,000	A
State - TWA	\$	25,000	A

State Trunkline Maint.	\$	600,000	A
State - TWA	\$	25,000	A
State - trunkline audit refund	\$	-	A
Township Contributions	\$	200,000	A
Taxes Receivable	\$	1,248,000	A
BIA/Other Grants	\$	225,000	A
Sale of Federal Aid	\$	-	

Capital Outlay - Net	\$	800,000	E
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Equipment Expense - Net	\$	36,500	C
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Total: Core Revenues: \$ 6,672,700

Fringes & Insurance	\$	1,264,800	D-1
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Misc. Revenues:

Miscellaneous contributions	\$	15,000	A
Developer/private contributions	\$	50,000	A
Permits & Fees	\$	15,000	A
G/L on Disposal of Equip	\$	34,000	A
Interest Earned	\$	5,000	A
Salvage Sales	\$	4,000	A

Administrative Exp - Net	\$	98,720	D-2
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Total Misc Revenues: \$ 123,000

Non-Cash Revenues:

Allowance-Depreciation	\$	770,000	A
Gain on Aggregate	\$	15,000	A

Total Non-cash Revenues: \$ 785,000

Total Revenues: \$ 7,580,700

Total Expenditures: \$ 7,576,020

End fund balance at 12/31/18: \$ 379,680

Leelanau Co. Road Commission
2018 Budget worksheet - Revenues and Footnotes

MTF	2013	2014	2015	2016	Post thru	(Rec Nov '17)	(Rec Dec'17)	(Rec Jan 18)	(Rec Feb 18)	2017 Est	2018
					10/31/17	Sept '17 dist	Oct '17 distr.	Nov '17 distr	Dec '17 distr	Exit point	
Engineering	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Primary Roads	\$ 1,704,685	\$ 1,743,698	\$ 1,835,134	\$ 1,902,850	\$ 1,724,115	\$ 228,670	\$ 200,702	\$ 230,300	\$ 228,700	\$ 2,612,487	\$ 2,700,000
Local Roads	\$ 898,294	\$ 917,136	\$ 961,846	\$ 984,198	\$ 866,640	\$ 115,282	\$ 101,394	\$ 116,856	\$ 115,242	\$ 1,315,414	\$ 1,320,000
Primary-Urban	\$ 13,241	\$ 31,554	\$ 54,046	\$ 55,446	\$ 48,964	\$ 6,487	\$ 5,706	\$ 6,550	\$ 6,584	\$ 74,291	\$ 75,000
Local-Urban	\$ 16,802	\$ 20,533	\$ 25,438	\$ 26,097	\$ 23,046	\$ 3,053	\$ 2,685	\$ 2,294	\$ 2,974	\$ 34,052	\$ 35,000
Total MTF	\$ 2,643,022	\$ 2,722,921	\$ 2,886,464	\$ 2,978,591	\$ 2,672,765	\$ 353,492	\$ 310,487	\$ 356,000	\$ 353,500	\$ 4,046,244	\$ 4,140,000
	2.54%	3.02%	6.01%	3.19%						36.30%	

	2013	2014	2015	2016	Balance as	Oct '17	Nov '17	Estimated	2016 Est	2017	2018
					of 9-30-17			Dec '17	Exit point	Budget	Budget
MTF-Snow Funds	\$ 175,469	\$ 179,502	\$ 183,571	\$ 191,051	\$ -			\$ 193,502	\$ 193,502	\$ 184,000	\$ 195,000
Forest Roads	\$ 39,728	\$ 39,743	\$ 39,743	\$ 39,745	\$ -		\$ 39,731		\$ 39,731	\$ 39,800	\$ 39,700
State Trunkline	\$ 685,575	\$ 656,106	\$ 558,843	\$ 719,568	\$ 416,672	\$ 25,685	\$ 50,704	\$ 100,000	\$ 593,061	\$ 660,000	\$ 600,000
State - TWA		\$ 5,819	\$ 301,833	\$ 224,465	\$ 22,691	\$ 361	\$ 556	\$ 360	\$ 23,968	\$ 6,000	\$ 25,000
-General Fund Dist		\$ 125,490	\$ 351,299	\$ 226,089	\$ -				\$ -	\$ 226,200	
-Trunkline audit		\$ 28,002	\$ 55,614	\$ 59,149	\$ 135,922		\$ 107,148		\$ 243,070		
Millage	\$ 1,139,613	\$ 1,164,926	\$ 1,181,451	\$ 1,213,255	\$ 1,216,115	\$ 84	\$ 15,863		\$ 1,232,062	\$ 1,193,600	\$ 1,248,000
BIA/Other Grants		\$ 424,809	\$ 1,013,405		\$ -				\$ -	\$ -	\$ 225,000
Sale of Federal Aid		\$ 1,278,722	\$ 1,278,722		\$ 368,250				\$ 368,250	\$ -	\$ -
Salvage Sales	\$ 2,467	\$ 2,467	\$ 3,319		\$ 4,215				\$ 4,215	\$ 2,500	\$ 4,000
Other Contributions											
Miscellaneous	\$ 7,495	\$ 6,993	\$ 29,259	\$ 12,923	\$ 11,481	\$ 637	\$ 1,304	\$ 800	\$ 14,222	\$ 9,000	\$ 15,000
Public-other	\$ 1,680	\$ -	\$ 10,000	\$ 7,853	\$ -				\$ -	\$ 25,000	\$ 50,000
Total	\$ 9,175	\$ 6,993	\$ 39,259		\$ 11,481	\$ 637	\$ 1,304	\$ 800	\$ 14,222	\$ 34,000	
Fees/Permits	\$ 14,422	\$ 15,225	\$ 18,555	\$ 21,329	\$ 2,745	\$ 4,015	\$ 1,120	\$ 600	\$ 8,480	\$ 18,000	\$ 15,000
G/L-disposal equip	\$ 38,800	\$ 14,500	\$ 120,100	\$ 12,799	\$ 181,645				\$ 181,645	\$ 60,000	\$ 34,000
Interest Income	\$ 2,148	\$ 2,319	\$ 1,582	\$ 1,645	\$ 4,050	\$ 35	\$ 89	\$ 50	\$ 4,224	\$ 1,500	\$ 5,000
Gain on aggregate	\$ 35,328	\$ 18,240	\$ 14,945	\$ 28,807	\$ 7,384		\$ 833	\$ 4,500	\$ 12,717	\$ 15,000	\$ 15,000
Royalty Income	\$ 57,150	\$ 41,910	\$ 20,331		\$ -				\$ -		
Depreciation Allow	\$ 459,080	\$ 527,622	\$ 615,956	\$ 720,376	\$ 564,755	\$ 68,062	\$ 67,245	\$ 65,531	\$ 765,593	\$ 690,350	\$ 770,000

Township Contributions: (Historic detail by township)

	Centerville	Cleveland	Elmwood	Empire	Glen Arbor	Kasson	Leelanau	Leland	Solon	Suttons Bay	Totals
2012	\$ 17,000	\$ 100,000			\$ 3,450		\$ 251,373	\$ 40,000			\$ 424,523
2013					\$ 1,688			\$ 49,688			\$ 51,376
2014											\$ 7,000
2015			\$ 66,000	\$ 91,900							\$ 157,900
2016					\$ 44,250		\$ 137,500				\$ 181,750
2017											\$ -
Estimated 2018		\$ 125,000		\$ 50,000						\$ 25,000	\$ 200,000

Footnotes:

In late summer 2016, new Michigan Transportation Funding levels were announced by CRA - in a memo published by MDOT in May 2017, Leelanau forecasted to receive \$3,702,400 MTF revenue for 2017 - excluding snow funds, engineering and jurisdictional transfers. Based on our YTD receipts, I am showing we will receive \$4,059,000 for 2017 which is approximately \$357,000.00 higher than the MDOT 2017 MTF receipts. When setting the 2018 MTF, have no data or independent confirmation if what MDOT is forecasting is spot-on or too conservative. After confiring with other counties, the consensus is to accept MDOT's forecasted MTF revenue estimate, plus 50% of the overage that we are seeing with the 2017 actual receipts. In this case, adding \$150K to the \$3,987,200.00 MDOT forecast for establishing our 2018 budgeted amount. If trend does not continue, then adjust then adjust this category during the first or second quarter of 2018 once a reliable trend has been established.

MTF Snow Funds/Forest Road: steadily rising in past few years: use 2017 payment to set 2018 budget.

State Trunkline: While dependent upon the severity of the winter, 2017 budget was overstated due to mild winter; yet am hesitant to reduce this line item as long term forecasting is indicating a severe winter.

State Trunkline-TWA: one known TWA project identified at this time: monthly traffic signal energy (\$5,267.00). Anticipate receiving authorization to clean catch basins on the trunkline routes similar to what we did in 2017 which was around \$20,000.00. Should MDOT have available funds next summer, there is a likihood for additional TWA projects.

State-Trunkline audit: Preliminary calculations ran by Finance Manager indicates we can expect a refund from the State of Michigna as the audit analyzes our true costs for the 2015 trunkline expenditures reported.

Millage proceeds: In August 2016 our road millage was approved by County voters. The millage proceeds are calculated using property values supplied by County Equalization values approved in October 2017. As we can also expect Leelanau County to allocate PILT from the National Park Services next summer, we do not know how much that will be at this time. For now, set the 2018 budget based on what we do know.

Sale of Federal Aid: None for 2018. For fiscal year 2019 Leelanau County Road Commission will be selling our federal aid to the Road Commission of Oakland County.

BIA/Other Grants: During November 2017 Road Commission was awarded a \$225,000.00 federal FLAP grant for work on CR-669 north of M-22. Cleveland Township is expected to contribute \$125,000.00 toward this project.

Salvage Sales: Scrap prices continue to be low during 2017 and there are no indications this will change in 2018. Set 2018 budget the same as the 2017 budget.

Other Contributions: Two components here: the ten cent surcharge on fuel sales to other governmental entities is expected to remain constant so 2018 budget is based upon anticipated 2017 exit point. In 2016, we budgeted \$25,000.00 for developer contribution for Carter Road - project stalled and contribution was not recognized in 2016 or 2017. Include in this year's budget. Also included is a \$25,000.00 pledge from DTE for road improvements Roubal Road when they buried utility lines too close to the pavement.

Permits and Fees: 2018 budget is set at anticipated 2017 actual costs at year end.

Gain/loss disposal of equipment: Staff anticipating disposing of following: two surplus tandem trucks @ \$7,000.00 each; Sutttons Bay sign truck @ \$3,000.00; Maple City patch truck and crew cab - \$7,000.00 and two Sutttons Bay mowe tractors @ \$5,000.00 each. Total expected proceeds = \$34,000.00.

Interest Income: Low interest rates continuing with no significant improvement in sight. Rate paid by Huntington as of October 2017 is 0.149%. Reduction is due in part to service fees on credit card permit payments. However, with introduction of Michigan Class as a means of investing funds at 1.0%, am anticipating our return this year will be much improved. Basing 2018 budget on spring investment receipts.

Gain on sale-aggregate: Difference between our "cost" and MDOT contract prices for winter sand and county produced road gravel. Basing 2018 budget on projected 2017 exit point.

Depreciation Allowance: Based upon depreciation schedule, calculated for 2018 also includes anticipated planned capital equipment purchases.

Township Contributions: "Known" participants to date is Cleveland Township with 125,000.00 to match with \$225,000.00 federal FLAP grant for CR-669 north of M-22; and Empire Township has \$50,000.00 earmarked for road improvements on Drew Road. Sutttons Bay has \$25,000.00 matching funds but as of today's date, the road project is yet to be determined.

Leelanau Co. Road Commission
2018 Budget worksheet
Primary and Local Road Maintenance

Schedule B

** estimated Dec activity is based on actual 2016 costs

Primary Road	2013	2014	2015	2016	Four year Average	As of	Estimated			Ending	2017 Budget	2018 Budget
						9-30-17	Oct '17	Nov '17	Dec '17	2017		
Field supervision	\$ 114,887	\$ 80,353	\$ 62,861	\$ 63,949	\$ 80,513	\$ 46,279	\$ 8,609	\$ 4,658	\$ 5,421	\$ 64,967	\$ 65,000	\$ 70,000
Seal coat	\$ 257,683	\$ 195,247	\$ 161,973	\$ 622,864	\$ 309,442	\$ 496,626		\$ 986		\$ 497,612	\$ 650,000	\$ 525,000
Crack sealing	\$ 22,379	\$ 33,890	\$ 70,596	\$ 53,035	\$ 44,975	\$ 29,114	\$ -			\$ 29,114	\$ 75,000	\$ 30,000
Surface	\$ 55,929	\$ 17,670	\$ 30,149	\$ 17,319	\$ 30,267	\$ 45,115	\$ 3,931	\$ 3,230	\$ 619	\$ 52,895	\$ 20,000	\$ 50,000
Shoulders	\$ 16,919	\$ 21,153	\$ 28,791	\$ 18,422	\$ 21,321	\$ 23,153	\$ 1,080	\$ 1,866	\$ 252	\$ 26,351	\$ 22,000	\$ 26,000
Tree removal	\$ 48,173	\$ 74,525	\$ 133,142	\$ 97,770	\$ 88,403	\$ 66,892	\$ 10,564	\$ 5,676	\$ 14,625	\$ 97,757	\$ 100,000	\$ 100,000
Drainage	\$ 5,281	\$ 19,761	\$ 54,924	\$ 20,804	\$ 25,193	\$ 20,915	\$ 2,605	\$ 438	\$ 716	\$ 24,674	\$ 25,000	\$ 25,000
Mowing	\$ 12,008	\$ 10,488	\$ 11,923	\$ 18,850	\$ 13,317	\$ 23,911	\$ 3,619	\$ 168		\$ 27,698	\$ 20,000	\$ 30,000
Guardrail	\$ 526	\$ -	\$ 3,485	\$ 650	\$ 1,165	\$ -	\$ -			\$ -	\$ 1,000	\$ 1,000
Sweeping	\$ 9,876	\$ 8,987	\$ 12,298	\$ 15,860	\$ 11,755	\$ 21,926				\$ 21,926	\$ 16,000	\$ 22,000
Pavement marking	\$ 46,827	\$ 83,794	\$ 100,437	\$ 69,325	\$ 75,096	\$ 128,049	\$ -			\$ 128,049	\$ 110,000	\$ 75,000
Dead animal retrieve	\$ 1,763	\$ 1,376	\$ 2,497	\$ 757		\$ 467	\$ 155	\$ 128		\$ 750	\$ 2,000	\$ 1,000
Bridge inspection	\$ -	\$ 1,451	\$ -	\$ 950	\$ 600	\$ -	\$ -			\$ -	\$ -	\$ 1,000
Snow removal	\$ 347,854	\$ 294,946	\$ 194,649	\$ 327,025	\$ 291,119	\$ 223,603	\$ 1,206	\$ 19,391	\$ 82,664	\$ 326,864	\$ 240,000	\$ 325,000
Traffic control	\$ 8,122	\$ 3,904	\$ 3,912	\$ 21,622	\$ 9,390	\$ 19,836	\$ 4,676	\$ 1,482	\$ 503	\$ 26,497	\$ 24,000	\$ 30,000
Total	\$ 948,227	\$ 847,545	\$ 871,637	\$ 1,349,202	\$ 1,002,555	\$ 1,145,886	\$ 36,445	\$ 38,023	\$ 104,800	\$ 1,325,154	\$ 1,370,000	\$ 1,311,000

Local Road	2013	2014	2015	2016	Four year Average	As of	Estimated			Ending	2017 Budget	2018 Budget
						9-30-17	Oct '17	Nov '17	Dec '17	2017		
Dust	\$ 29,362	\$ 27,022	\$ 23,872	\$ 49,684	\$ 32,485	\$ 23,487				\$ 23,487	\$ 50,000	\$ 25,000
Field supervision	\$ 12,639	\$ 22,519	\$ 45,629	\$ 48,327	\$ 32,279	\$ 36,498	\$ 4,926	\$ 3,304	\$ 3,615	\$ 48,343	\$ 50,000	\$ 50,000
Seal coat	\$ 302,754	\$ 392,956	\$ 402,191	\$ 255,121	\$ 338,256	\$ 481,908	\$ (679)			\$ 481,229	\$ 500,000	\$ 600,000
Surface	\$ 134,187	\$ 117,264	\$ 175,111	\$ 175,731	\$ 150,573	\$ 149,372	\$ 18,425	\$ 27,859	\$ 15,959	\$ 211,615	\$ 175,000	\$ 200,000
Shoulders	\$ 36,612	\$ 37,485	\$ 45,127	\$ 85,184	\$ 51,102	\$ 41,310	\$ 5,760	\$ 3,065	\$ 619	\$ 50,754	\$ 50,000	\$ 60,000
Crack sealing	\$ 3,338	\$ 3,427	\$ 1,683	\$ -	\$ 2,112	\$ 11,001	\$ -	\$ 1,385		\$ 12,386	\$ -	\$ 12,000
Tree removal	\$ 153,447	\$ 80,268	\$ 383,818	\$ 156,850	\$ 193,596	\$ 147,142	\$ 16,794	\$ 16,764	\$ 13,435	\$ 194,135	\$ 150,000	\$ 200,000
Drainage	\$ 36,814	\$ 69,305	\$ 47,490	\$ 29,923	\$ 45,883	\$ 36,599	\$ 11,387	\$ 3,863	\$ 2,096	\$ 53,945	\$ 40,000	\$ 55,000
Mowing	\$ 15,849	\$ 14,613	\$ 16,382	\$ 28,107	\$ 18,738	\$ 29,286	\$ 7,186	\$ 641		\$ 37,113	\$ 30,000	\$ 40,000
Guardrail	\$ 1,596	\$ 1,981	\$ 1,951	\$ 7,505	\$ 3,258	\$ 1,047	\$ -			\$ 1,047	\$ 4,000	\$ 1,500
Dead animal retrieve	\$ 559	\$ -	\$ -	\$ 778	\$ 334	\$ 75	\$ 62	\$ 44	\$ 50	\$ 231	\$ 1,000	\$ 1,500
Sweeping	\$ 40,036	\$ 34,668	\$ 40,524	\$ 53,780	\$ 42,252	\$ 52,096	\$ 466			\$ 52,562	\$ 50,000	\$ 50,000
Pavement marking	\$ 12,305	\$ 18,895	\$ 68,737	\$ 15,039	\$ 28,744	\$ 81,168	\$ -			\$ 81,168	\$ 50,000	\$ 15,000
Snow removal	\$ 632,122	\$ 599,150	\$ 355,976	\$ 551,039	\$ 534,572	\$ 342,977	\$ 2,954	\$ 24,814	\$ 145,758	\$ 516,503	\$ 450,000	\$ 500,000
Traffic control	\$ 8,815	\$ 8,220	\$ 16,709	\$ 35,684	\$ 17,357	\$ 43,563	\$ 6,493	\$ 2,994	\$ 3,064	\$ 56,114	\$ 30,000	\$ 55,000
Total	\$ 1,420,435	\$ 1,427,773	\$ 1,625,200	\$ 1,492,752	\$ 1,491,540	\$ 1,477,529	\$ 73,774	\$ 84,733	\$ 184,596	\$ 1,820,632	\$ 1,630,000	\$ 1,865,000

Notes:

Maintenance:

Seal coat-Primary and Local Road:

During 2017, 50.33 miles of primary and local roads were sealcoated (330,540 gallons emulsion and 51,044 gallons QTF Seal cost). This budget line item is set with the assumption that the same miles (50+) will be done in 2018. Increase in local road seal coat is due to decision to use CRS--2 emulsion and slag rock on all local roads as well. The added 20 cents per gallon for the 164,500 gallons for the better polymer will increase emulsion cost by \$33,000.00. Also, slag rock will be used on all county roads, replacing the limestone chips. Additional cost (\$38.60/ton vs \$7.80/ton for 2,682 tons) will also increase material costs for local roads by \$62,000.00. This is why we are budgeting an additional \$100,000.00 for this line item. Primary road seal coat is set at actual 2017 expense. Budgeted values also includes rental of second bituminous distribution tank and roller.

Crack sealing:

Set at 2017 actual expenses incurred.

Tree Removal:

Also set at 2017 actual expenses incurred. Results will depend on severity of the winter: tree work is a fill in job when the men are not out snow plowing.

Pavement marking:

During 2017 we purposely inflated the budget for plan to paint all of the primary and secondary roads (and seal coat/paved roads). This year, the budget has been reduced as the plan is to paint only the primary and seal coated/paved roads.

Snow removal:

This line item is dependent upon what conditions we incur this January thru March, and then next season November thru December. 2018 budget set at actual 2017 winter expenses.

Preservation-Structural Improvements:

At this date, there are several road projects planned for the 2018 season. Budget also incorporates funds to wedge local roads before they are seal coated.

Primary Road:

CR-669: north of M-22 as part of a federal FLAP grant award.

CR-616 west of Cedar, wedge and overlay. Insufficient funds to complete during 2017.

Local Road:

2017 projects not completed - carryover to 2018:

- North Lake Street in Leland

-Cold Springs Road paving newly built turn around area

New projects:

Drew Road-Empire Township: cost share project

Roubal Road: to satisfy terms of DTE agreement.

Eagle Highway: segment north of Alpers Road reconstruction.

Alpers Road - culvert replacement west of Eagle Highway and paving east of Eagle Highway.

Lee Point Road - culvert replacement project.

Road in Suttons Bay Township - cost share offer with location yet to be determined.

Leelanau County Road Commission
2018 Budget-Net Equipment Expense

Schedule C

Description	Account No.	Year ended	Year ended	Year ended	Year ended	Four year Average	Y-T-D			Estimated	Ending	2017 Budget	2018 Budget
		2013	2014	2015	2016		at 9/30/17	Oct 2017	Nov 2017	Dec 2017	12/31/2017		
A510-labor, parts (net of fringes)		\$ 382,979	\$ 315,612	\$ 365,382	\$ 387,711	\$ 362,921	\$ 297,352	\$ 43,986	\$ 32,494	\$ 47,824	\$ 421,656	\$ 325,000	\$ 435,000
Vehicle/Equip depreciation		\$ 411,679	\$ 479,046	\$ 552,574	\$ 644,456	\$ 521,939	\$ 505,580	\$ 61,221	\$ 60,404	\$ 61,200	\$ 688,405	\$ 560,000	\$ 640,000
Total A510 (net of fringes)		\$ 794,658	\$ 794,658	\$ 917,956	\$ 1,032,167	\$ 884,860	\$ 802,932	\$ 105,207	\$ 92,898	\$ 109,024	\$ 1,110,061	\$ 885,000	\$ 1,075,000
												\$ -	\$ -
Shop Supplies													
Labor-janitor	A511- 707.1	\$ -		\$ 74	\$ 36	\$ 28	\$ 259	\$ -	\$ 1,066		\$ 1,325	\$ -	\$ -
Fleet Manager	A511- 707.2	\$ -	\$ 10,113	\$ 21,025	\$ 19,168	\$ 12,577	\$ 14,819	\$ 2,430	\$ 1,349	\$ 2,430	\$ 21,028	\$ 22,000	\$ 22,000
Labor-buildings	A511- 707.3	\$ 6,261	\$ 22,719	\$ 38,571	\$ 35,026	\$ 25,644	\$ 30,427	\$ 2,800	\$ 2,447	\$ 3,545	\$ 39,219	\$ 30,000	\$ 40,000
Labor-Grounds	A511- 707.4	\$ 2,220	\$ 5,796	\$ 10,253	\$ 7,867	\$ 6,534	\$ 6,917	\$ 863	\$ 433	\$ 449	\$ 8,662	\$ 10,000	\$ 10,000
Misc/meetings	A511- 707.5	\$ 4,398	\$ 3,486	\$ 1,505	\$ 941	\$ 2,583	\$ 1,160	\$ 124	\$ 269	\$ 92	\$ 1,645	\$ 1,500	\$ 1,500
Drug Testing	A511- 721	\$ 1,831	\$ 2,287	\$ 2,799	\$ 2,211	\$ 2,282	\$ 1,570	\$ 377	\$ 162	\$ 137	\$ 2,246	\$ 2,400	\$ 2,400
Janitorial supplies	A511- 731	\$ 5,070	\$ 6,678	\$ 7,726	\$ 13,732	\$ 8,302	\$ 8,809	\$ 1,149	\$ 234	\$ 2,087	\$ 12,279	\$ 7,000	\$ 13,600
Welding supplies	A511- 733	\$ 1,387	\$ 1,927	\$ 1,993	\$ 1,438	\$ 1,686	\$ 584	\$ 579	\$ 1	\$ 72	\$ 1,236	\$ 1,800	\$ 1,600
Safety supplies	A511- 734	\$ 1,501	\$ 234	\$ 406	\$ 831	\$ 743	\$ -	\$ -	\$ -	\$ 206	\$ 206	\$ -	\$ -
Shop supplies-Misc	A511- 741	\$ 41,669	\$ 72,525	\$ 83,292	\$ 83,698	\$ 70,296	\$ 63,237	\$ 14,169	\$ 2,305	\$ 9,494	\$ 89,205	\$ 70,000	\$ 98,000
Shop telephone	A511- 851	\$ 5,466	\$ 6,018	\$ 5,519	\$ 5,457	\$ 5,615	\$ 5,427	\$ 328	\$ 544	\$ 795	\$ 7,094	\$ 5,000	\$ 6,600
Travel and mileage	A511- 861	\$ -		\$ 20				\$ -			\$ -	\$ -	\$ -
Freight costs	A511- 862	\$ 380	\$ 241	\$ 443	\$ 598	\$ 416	\$ 609	\$ 75	\$ 75	\$ 69	\$ 828	\$ -	\$ 800
Insurance-Bldg	A511- 875	\$ 4,477	\$ 4,782	\$ 4,722	\$ 9,968	\$ 5,987	\$ 4,883				\$ 4,883	\$ 4,700	\$ 4,800
Insurance-fleet	A511- 878	\$ 26,100	\$ 28,676	\$ 28,199	\$ 53,384	\$ 34,090	\$ 24,947				\$ 24,947	\$ 28,000	\$ 25,000
Insurance-fuel tanks	A511- 883	\$ 4,677	\$ 1,727	\$ 1,800	\$ 1,693	\$ 2,474				\$ 1,815	\$ 1,815	\$ 400	\$ 2,000
Electricity-shop	A511- 921	\$ 15,470	\$ 17,677	\$ 15,877	\$ 16,504	\$ 16,382	\$ 13,640	\$ 1,112	\$ 1,215	\$ 1,445	\$ 17,412	\$ 16,000	\$ 17,400
Heat-shop	A511- 922	\$ 15,058	\$ 16,605	\$ 14,517	\$ 10,710	\$ 14,223	\$ 8,379	\$ 45	\$ 290	\$ 1,309	\$ 10,023	\$ 16,000	\$ 10,400
Water and septic	A511- 923	\$ 1,141	\$ 1,299	\$ 1,302	\$ 1,472	\$ 1,304	\$ 847	\$ 73	\$ 113	\$ 209	\$ 1,242	\$ 1,000	\$ 1,000
Maintenance-bldg	A511- 931	\$ 21,144	\$ 22,565	\$ 30,099	\$ 31,336	\$ 26,286	\$ 14,679	\$ 380	\$ 167	\$ 1,188	\$ 16,414	\$ 40,000	\$ 40,000
Maintenance-yard	A511- 932	\$ -	\$ 81	\$ -	\$ 923	\$ 251					\$ -	\$ -	\$ -
Maintenance-equip	A511- 933	\$ 1,170	\$ 345	\$ 1,202	\$ 481	\$ 800	\$ 1,629	\$ -			\$ 1,629	\$ 1,000	\$ 1,600
Small shop tools	A511- 935	\$ 4,381	\$ 3,816	\$ 5,972	\$ 3,572	\$ 4,435	\$ 2,288	\$ 5	\$ 89	\$ 120	\$ 2,502	\$ 6,000	\$ 3,000
Steam jenny	A511- 936	\$ -	\$ 3	\$ -	\$ 18	\$ 5					\$ -	\$ -	\$ -
Shop vehicles/gas	A511- 938	\$ -		\$ -		\$ -					\$ -	\$ -	\$ -
Fuel tank expense	A511- 944	\$ 2,453	\$ 5,287	\$ 8,118	\$ 2,938	\$ 4,699	\$ 102	\$ 2,273	\$ 57		\$ 2,432	\$ 6,000	\$ 2,400
Depreciation-Bldg	A511- 968.2	\$ 25,836	\$ 28,799	\$ 46,118	\$ 58,191	\$ 39,736	\$ 45,179	\$ 5,286	\$ 5,286	\$ 5,286	\$ 61,037	\$ 46,200	\$ 63,400
Deprec-shop equip	A511- 968.4	\$ 797	\$ 265	\$ -		\$ 266	\$ -				\$ -	\$ -	\$ -
Deprec-land improv	A511- 968.5	\$ -	\$ -	\$ -		\$ -	\$ -				\$ -	\$ -	\$ -
Total A511		\$ 192,887	\$ 263,951	\$ 331,532	\$ 362,213	\$ 287,646	\$ 250,391	\$ 32,068	\$ 16,102	\$ 30,748	\$ 329,309	\$ 315,000	\$ 367,500
Operating Stock	A512	\$ 440,782	\$ 415,209	\$ 208,710	\$ 178,032	\$ 310,683	\$ 139,575	\$ 13,538	\$ 13,879	\$ 31,161	\$ 198,153	\$ 250,000	\$ 194,000
Total Equipment costs:		\$ 1,428,327	\$ 1,473,818	\$ 1,458,198	\$ 1,572,412	\$ 1,483,189	\$ 1,192,898	\$ 150,813	\$ 122,879	\$ 170,933	\$ 1,637,523	\$ 1,450,000	\$ 1,636,500
Schedule C "rental rate" charged		\$ (1,664,381)	\$ (105,280)	\$ (1,402,710)	\$ (1,538,862)	\$ (1,177,808)	\$ (1,223,248)	\$ (114,171)	\$ (95,718)	\$ (199,938)	\$ (1,633,075)	\$ (1,400,000)	\$ (1,600,000)
Net Equipment (gain)/loss		\$ (236,054)	\$ 1,368,538	\$ 55,488	\$ 33,550	\$ 305,381	\$ (30,350)				\$ 4,448	\$ 50,000	\$ 36,500

(Note: Schedule C rental rate modification factors: 80% 2010 thru 2012; 90% 2013; 80% 2015 and 2016; and 90% for 2017)

Leelanau County Road Commission
2018 Budget-Fringe Benefits/Insurances & Administrative Overhead

Schedule D-1

Description	Account No.	2012	2013	2014	2016	Four year Average	YTD					2017 Budget	2018 Budget	
							@ 9/30/17	Oct '17	Nov '17	Estimated Dec '17	Ending 2017			
Vacation	A513- 709	\$ 66,653	\$ 71,399	\$ 65,603	\$ 75,320	\$ 69,744	\$ 52,261	\$ 7,177	\$ 8,403	\$ 1,967	\$ 69,808	\$ 70,000	\$ 75,000	
Sick	A513- 710	\$ 41,073	\$ 38,488	\$ 23,751	\$ 12,987	\$ 29,075	\$ 10,150	\$ 4,713	\$ 75	\$ 204	\$ 15,142	\$ 14,000	\$ 16,000	
Holiday	A513- 711	\$ 33,244	\$ 35,751	\$ 43,050	\$ 44,495	\$ 39,135	\$ 32,701	\$ 150	\$ 9,378	\$ 3,972	\$ 46,201	\$ 42,000	\$ 50,000	
Funeral	A513- 712.1	\$ 1,082	\$ 1,003	\$ 1,421	\$ 1,649	\$ 1,289	\$ 1,249	\$ 450			\$ 1,699	\$ 1,000	\$ 1,500	
Jury	A513- 712.2	\$ 54		\$ 421	\$ 47	\$ 131	\$ 738		\$ (13)		\$ 725		\$ -	
Health Ins opt-out	A513- 712.4	\$ 13,689	\$ 18,680	\$ 24,457	\$ 45,169	\$ 25,499	\$ 54,462				\$ 54,462	\$ 51,000	\$ 40,300	Calc
Personal time	A513- 713	\$ -	\$ 4,042	\$ 28,176	\$ 28,306	\$ 15,131	\$ 21,199	\$ 1,641	\$ 2,583	\$ 1,266	\$ 26,689	\$ 26,000	\$ 26,000	
FICA	A513- 715	\$ 91,626	\$ 96,373	\$ 108,492	\$ 113,856	\$ 102,587	\$ 86,171	\$ 13,198	\$ 8,294	\$ 9,307	\$ 116,970	\$ 121,200	\$ 125,000	Calc
Health Insurance	A513- 716	\$ 374,601	\$ 352,646	\$ 349,631	\$ 341,712	\$ 354,648	\$ 279,278	\$ 1,145	\$ 52,709	\$ -	\$ 333,132	\$ 361,600	\$ 423,500	Calc
Dental insurance	A513- 716.1	\$ 7,112	\$ 6,434	\$ 7,420	\$ 7,310	\$ 7,069	\$ 6,467	\$ 664	\$ 664	\$ 665	\$ 8,460	\$ 9,600	\$ 8,700	Calc
Life Insurance	A513- 717	\$ 1,686	\$ 1,629	\$ 1,710	\$ 1,847	\$ 1,718	\$ 1,431	\$ 137	\$ 137	\$ -	\$ 1,705	\$ 2,000	\$ 2,000	Calc
Pension-DB (old)	A513- 718	\$ 168,546	\$ 233,038	\$ 323,484	\$ 336,000	\$ 265,267	\$ 272,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 392,000	\$ 360,000	\$ 480,000	Fixed
Pension-DC (new)	A513- 718.2	\$ -	\$ 988	\$ 8,273	\$ 15,339	\$ 6,150	\$ 14,637	\$ 1,827		\$ 2,000	\$ 18,464	\$ 20,300	\$ 29,700	Calc
Pension-additional	A513- 718.1	\$ 224,329	\$ 30,083	\$ 150,000	\$ 150,000	\$ 138,603	\$ -			\$ -	\$ -		\$ -	
W/C Insur	A513- 719	\$ 746	\$ 36,041	\$ 47,075	\$ 39,643	\$ 30,876	\$ 33,198		\$ 13,003	\$ 292	\$ 46,493	\$ 42,000	\$ 42,000	
CDL Physicals	A513- 714	\$ -		\$ -	\$ -	\$ -	\$ 246	\$ 85	\$ 209		\$ 540		\$ 2,600	
Unemployment	A513- 720	\$ 725		\$ (738)	\$ 2,663	\$ 663	\$ 1,453				\$ 1,453	\$ 1,500	\$ 1,200	
Fringes Recovered	A513- 725	\$ (140,061)	\$ (132,309)	\$ (124,760)	\$ (157,360)	\$ (138,623)	\$ (93,914)	\$ (6,940)	\$ (12,334)	\$ (18,818)	\$ (132,006)	\$ (140,000)	\$ (155,000)	
Total Fringe benefits	Total A513	\$ 885,105	\$ 794,286	\$ 1,057,466	\$ 1,058,983	\$ 948,960	\$ 773,727	\$ 64,247	\$ 123,108	\$ 40,855	\$ 1,001,937	\$ 982,200	\$ 1,168,500	
Vacation pay: an additional paid holiday for day after Thanksgiving.														
Defined benefit pension: plan closed 7/14: fixed monthly payments to MERS of \$40,000.00 with goal of reducing unfunded pension liability while funding is assured.														
Safety training	A514- 704.1	\$ 4,945	\$ 4,490	\$ 7,452	\$ 17,606	\$ 8,623	\$ 7,026	\$ 1,173	\$ 1,417	\$ 1,573	\$ 11,189	\$ 6,000	\$ 14,000	
Union affairs	A514- 704.2	\$ -		\$ 35	\$ 165	\$ 50	\$ -				\$ -			
Safety equipment	A514- 734	\$ 4,003	\$ 6,481	\$ 7,527	\$ 15,241	\$ 8,313	\$ 8,063	\$ 1,099	\$ 2,738	\$ 5,142	\$ 17,042	\$ 6,000	\$ 18,000	
Unallocated Roads	A514- 788	\$ 13,326	\$ 42,272	\$ 7,115	\$ 41,381	\$ 26,024	\$ 23,158	\$ 8,989	\$ 1,880	\$ 1,352	\$ 35,379	\$ 15,000	\$ 20,000	
Small road tools	A514- 790	\$ 325	\$ 15,419	\$ 26	\$ 420	\$ 4,048	\$ 122	\$ 74	\$ 27		\$ 223	\$ 1,000	\$ 1,000	
Inventory adjust	A514- 791	\$ 6,790		\$ 10,757	\$ 4,035	\$ 5,396			\$ (1,298)		\$ (1,298)			
Depr-Yard	A514- 968-6	\$ 15,664	\$ 1,711	\$ 13,822	\$ 13,822	\$ 11,255	\$ 10,366	\$ 1,152	\$ 1,152	\$ 1,152	\$ 13,822	\$ 13,900	\$ 13,300	Calc
Liability insurance	A514- 882	\$ 19,170	\$ 20,450	\$ 22,874	\$ 33,119	\$ 23,903	\$ 15,838	\$ -			\$ 15,838	\$ 20,000	\$ 30,000	
Total Insur/overhead	Total A514	\$ 64,223	\$ 90,823	\$ 69,608	\$ 125,789	\$ 87,611	\$ 64,573	\$ 12,487	\$ 5,916	\$ 9,219	\$ 92,195	\$ 61,900	\$ 96,300	
Total Fringes and Insurances		\$ 949,328	\$ 885,109	\$ 1,127,074	\$ 1,184,772	\$ 1,036,571	\$ 838,300	\$ 76,734	\$ 129,024	\$ 50,074	\$ 1,094,132	\$ 1,044,100	\$ 1,264,800	

Administrative Expenses

Description	Account No.	2013	2014	2015	2016	Four year Average	YTD				Ending 2017	2017 Budget	2018 Budget
							@ 9/30/17	Oct '17	Nov '17	Estimated Dec '17			
Commissoners	A515- 703.1	\$ 9,591	\$ 9,013	\$ 8,104	\$ 9,428	\$ 9,034	\$ 6,966	\$ 1,513		\$ 8,479	\$ 10,000	\$ 9,100	
Extra Clerical Manager	A515- 703.2 A515- 703.7	\$ 308		\$ 96	\$ -	\$ 101	\$ -			\$ -			
Man per/vac/hol	A515- 703.7A			\$ 11,126	\$ 69,672	\$ 20,200	\$ 3,419	\$ 134	\$ 593	\$ 4,446	\$ 74,000	\$ 5,000	
Engineer	A515- 703.3	\$ 31,693	\$ 41,507	\$ 55,841	\$ 44,324	\$ 43,341	\$ 10,733	\$ -	\$ -	\$ 10,733	\$ 46,000	\$ 11,000	
Eng-sic/vac/hol	A515- 703.3A	\$ 8,581	\$ 8,700	\$ 7,531	\$ 7,281	\$ 8,023	\$ 8,672	\$ 471	\$ 539	\$ 9,988	\$ 8,000	\$ 11,000	
Finance Mgr	A515- 703.5	\$ 41,386	\$ 43,624	\$ 43,297	\$ 46,417	\$ 43,681	\$ 33,953	\$ 6,040	\$ 3,795	\$ 47,825	\$ 47,000	\$ 48,000	
FM sic/vac/hol	A515- 703.5A	\$ 6,399	\$ 4,460	\$ 4,628	\$ 5,659	\$ 5,287	\$ 5,893	\$ 166	\$ 343	\$ 6,402	\$ 6,000	\$ 6,600	
Deputy Clerk	A515- 703.6	\$ 26,367	\$ 28,688	\$ 32,055	\$ 32,401	\$ 29,878	\$ 23,213	\$ 3,807	\$ 1,887	\$ 31,530	\$ 30,000	\$ 32,000	
Dep Clk sic/vac/hol	A515- 703.6A	\$ 4,567	\$ 3,939	\$ 4,760	\$ 3,888	\$ 4,289	\$ 3,747	\$ 447	\$ 912	\$ 5,254	\$ 5,000	\$ 5,000	
Fleet Mgr sic/vac/hol	A515- 703.8	\$ -	\$ 43	\$ 348	\$ 4,017	\$ 1,102	\$ 1,409	\$ 217	\$ -	\$ 1,926	\$ 3,000	\$ 2,000	
Postage	A515- 727	\$ 1,580	\$ 750	\$ 1,159	\$ 1,122	\$ 1,153	\$ 706	\$ -	\$ 201	\$ 1,007	\$ 1,000	\$ 1,000	
Office supplies	A515- 728	\$ 15,660	\$ 15,265	\$ 17,414	\$ 17,018	\$ 16,339	\$ 11,577	\$ 639	\$ 262	\$ 12,878	\$ 15,000	\$ 12,000	
Eng supplies	A515- 729	\$ 1,149	\$ 2,241	\$ -	\$ 9	\$ 850	\$ 510	\$ 79		\$ 589	\$ -	\$ 500	
Dues/subsc	A515- 730	\$ 100	\$ 1,090	\$ -	\$ 780	\$ 493	\$ 1,240		\$ 130	\$ 1,370	\$ 600	\$ 1,200	
Printing	A515- 736	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -	
Maps	A515- 739	\$ -			\$ 459	\$ 115	\$ -			\$ -	\$ 800	\$ -	
Legal	A515- 803	\$ 8,685	\$ 10,622	\$ 9,128	\$ 9,540	\$ 9,494	\$ 7,912	\$ 700	\$ 700	\$ 10,012	\$ 12,000	\$ 10,000	
Audit/Acctg	A515- 804	\$ 4,945	\$ 2,160	\$ 6,100	\$ -	\$ 3,301	\$ 6,700		\$ (300)	\$ 6,400	\$ 6,000	\$ -	
Phone	A515- 851	\$ 3,249	\$ 3,750	\$ 3,060	\$ 2,853	\$ 3,228	\$ 3,417	\$ 327	\$ 328	\$ 4,448	\$ 3,000	\$ 4,400	
Travel	A515- 861	\$ 1,069	\$ 708	\$ 1,730	\$ 5,703	\$ 2,303	\$ 2,394	\$ 268	\$ 142	\$ 3,531	\$ 4,000	\$ 4,000	
Comm travel	A515- 861.1	\$ 1,512	\$ 2,006	\$ 1,423	\$ 1,926	\$ 1,717	\$ 1,592	\$ 74		\$ 1,666	\$ 2,000	\$ 1,800	
Ins-bldg	A515- 875	\$ 425	\$ (9,749)	\$ 444	\$ 1,108	\$ (1,943)	\$ 594			\$ 594	\$ 2,000	\$ 1,000	
Ins-bonds	A515- 877	\$ 9,709	\$ 19,778	\$ 9,848	\$ 15,547	\$ 13,721	\$ 7,355			\$ 7,355	\$ 15,000	\$ 7,400	
Electric	A515- 921	\$ 909	\$ 1,121	\$ 1,206	\$ 1,193	\$ 1,107	\$ 1,159	\$ 73	\$ 86	\$ 1,393	\$ 1,200	\$ 1,200	
Heat	A515- 922	\$ 2,270	\$ 2,787	\$ 2,112	\$ 1,593	\$ 2,191	\$ 1,311	\$ 15	\$ 97	\$ 1,646	\$ 1,600	\$ 1,600	
Water	A515- 923	\$ 380	\$ 433	\$ 434	\$ 491	\$ 435	\$ 282	\$ 24	\$ 37	\$ 413	\$ 500	\$ 400	
Depr-office equip	A515- 968.7	\$ 2,378	\$ 716	\$ 716	\$ 716	\$ 1,132	\$ 537	\$ 60	\$ 59	\$ 716	\$ 700	\$ -	
Depr-office bldg	A515- 968.2	\$ 2,726	\$ 2,726	\$ 2,726	\$ 3,192	\$ 2,843	\$ 3,093	\$ 344	\$ 344	\$ 4,125	\$ 3,200	\$ 4,120	
Total A515		\$ 185,638	\$ 196,378	\$ 226,129	\$ 292,675	\$ 225,205	\$ 153,937	\$ 15,655	\$ 10,049	\$ 190,795	\$ 302,600	\$ 187,320	
Purchase discounts	691	\$ (2,477)	\$ (2,769)	\$ (1,322)	\$ (2,029)	\$ (2,149)	\$ (537)	\$ (417)	\$ (60)	\$ (1,307)	\$ (1,200)	\$ (600)	
Handling charges	646	\$ (3,798)	\$ (5,443)	\$ (4,276)	\$ (9,940)	\$ (5,864)	\$ (2,486)	\$ -	\$ (686)	\$ (4,101)	\$ (4,000)	\$ (4,000)	
Overhead-trunkline	629	\$ (72,628)	\$ (64,097)	\$ (76,114)	\$ (91,049)	\$ (75,972)	\$ (41,884)	\$ (2,040)	\$ (4,684)	\$ (63,608)	\$ (84,000)	\$ (84,000)	
Net administrative		\$ 106,735	\$ 124,069	\$ 144,417	\$ 189,657	\$ 141,220	\$ 109,030	\$ 13,198	\$ 4,619	\$ (5,068)	\$ 213,400	\$ 98,720	

Calc
Calc

**Leelanau County Road Commission
2018 Capital Outlay**

Dec '16 bids Extended

Cab & Chassis Truck #1	\$ 121,400	Western Star 4900SB
Dump box-body	\$ 63,000	Body-hydraulics
Slip-in sander	\$ -	Slip-in sander
Saddle tank-pre wet	\$ 6,700	Wing
Patrol wing	\$ 12,700	Pre-wet system
Underbody circle/blade	\$ 9,900	Underbody circle
Total	\$ 213,700	

Cab & Chassis Truck #2	\$ 121,400
Dump box-body	\$ 63,000
Slip-in sander	\$ -
Saddle tank-pre wet	\$ 6,700
Patrol wing	\$ 12,700
Underbody circle/blade	\$ 9,900
Total	\$ 213,700

New mow tractor with mower attachments \$ 120,000

Crew pickup truck \$ 28,600

Patch truck: \$ 44,000

Sign truck with boom: \$ 135,000

Miscellaneous chainsaws and motors \$ 5,000

Generator for Suttons Bay: \$ 40,000

Total: \$ 800,000