

LEELANAU COUNTY ROAD COMMISSION
2021 BUDGET

Original: 12-4-20
 Adopted: 12-15-20

REVENUES

EXPENDITURES

		Schedule		Schedule
		Detail		Detail
<u>Transportation Funds</u>				
Engineering	\$ 10,000	Primary Road		
Primary Roads	\$ 3,168,000	Preservation-Structural Impr.	\$ 862,000	B-1
Local Roads	\$ 1,570,000	Routine Maintenance	\$ 1,994,250	B
Primary Roads-Urban	\$ 90,000			
Local Roads-Urban	\$ 40,000	Local Road		
MTF Snow Removal Funds	\$ 295,000	Preservation-Structural Impr.	\$ 1,258,050	B-1
MTF revenues:	\$ 5,173,000	Routine Maintenance	\$ 2,929,400	B
Forest Road Funds	\$ 39,750			
State Trunkline Maintenance	\$ 700,000	State Trunkline Maintenance	\$ 700,000	A
State - TWA/MDOT projects	\$ 100,000	State - TWA/MDOT projects	\$ 100,000	A
State - trunkline audit refund	\$ -			
Township Contributions	\$ 149,100	Capital Outlay - Net	\$ (296,600)	C
Millage Receivable	\$ 1,418,675			
BIA/Other Grants	\$ -			
Federal Aid	\$ 480,000			
Total: Core Revenues:	\$ 8,060,525	Equipment Expense - Net	\$ 403,550	D
<u>Misc. Revenues:</u>				
Miscellaneous contributions	\$ 8,000	Fringes & Insurance	\$ -	E-1
Developer/private contributions	\$ -			
Permits & Fees	\$ 60,000			
G/L on Disposal of Equip	\$ 12,000	Administrative Exp - Net	\$ 327,500	E-2
Interest Earned	\$ 3,000			
Salvage Sales	\$ 2,400			
Total Misc Revenues:	\$ 85,400			
<u>Non-Cash Revenues:</u>				
Gain on Aggregate	\$ 3,000			
Total Non-cash Revenues:	\$ 3,000			
Total Revenues:	\$ 8,148,925	Total Expenditures:	\$ 8,278,150	
		Net impact on fund balance	\$ (129,225)	

Leelanau Co. Road Commission
2021 Budget worksheet - Revenues and Footnotes

Schedule A

MTF	2015	2016	2017	2018	2019	Post thru					2020 Est	2021 Budget
						10/31/20	(Rec Nov '20) Sept '20 dist	(Rec Dec'20) Oct '20 distr.	(Rec Jan '21) Nov '20 distr.	(Rec Feb '21) Dec '20 distr.		
Engineering	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Primary Roads	\$ 1,835,134	\$ 1,902,850	\$ 2,555,544	\$ 2,732,827	\$ 3,044,673	\$ 2,045,910	\$ 270,115	\$ 234,137	\$ -	\$ -	\$ 2,550,162	\$ 3,168,000
Local Roads	\$ 961,846	\$ 984,198	\$ 1,284,495	\$ 1,374,230	\$ 1,527,544	\$ 1,026,827	\$ 136,483	\$ 117,562	\$ -	\$ -	\$ 1,280,872	\$ 1,570,000
Primary-Urban	\$ 54,046	\$ 55,446	\$ 72,479	\$ 77,361	\$ 85,910	\$ 57,771	\$ 7,676	\$ 6,812	\$ -	\$ -	\$ 72,059	\$ 90,000
Local-Urban	\$ 25,438	\$ 26,097	\$ 34,113	\$ 36,411	\$ 40,435	\$ 27,191	\$ 3,613	\$ 3,113	\$ -	\$ -	\$ 33,917	\$ 40,000
Total MTF	\$ 2,886,464	\$ 2,978,591	\$ 3,956,631	\$ 4,230,829	\$ 4,708,562	\$ 3,167,699	\$ 417,887	\$ 361,424	\$ -	\$ -	\$ 3,947,010	\$ 4,878,000
	6.01%	3.19%	32.80%	6.93%	6.93%							7.00%
MTF-Snow Funds	\$ 183,571	\$ 191,051	\$ 193,502	\$ 252,418	\$ 278,418	\$ -	\$ 295,300	\$ -	\$ 295,300	\$ 295,300	\$ 250,000	\$ 295,000
Forest Roads	\$ 39,743	\$ 39,745	\$ 39,731	\$ 39,730	\$ 39,731	\$ 39,731	\$ -	\$ -	\$ -	\$ 39,731	\$ 39,750	\$ 39,750
State Trunkline	\$ 558,843	\$ 719,568	\$ 624,959	\$ 631,176	\$ 698,634	\$ 539,931	\$ 64,000	\$ 120,000	\$ 723,931	\$ 723,931	\$ 625,000	\$ 700,000
State - TWA	\$ 301,833	\$ 224,465	\$ 24,301	\$ 171,419	\$ 83,670	\$ 190,981	\$ -	\$ -	\$ 190,981	\$ 190,981	\$ 23,400	\$ 100,000
-Trunkline audit	\$ 55,614	\$ 59,149	\$ 243,070	\$ -	\$ 58,013	\$ 93,340	\$ -	\$ -	\$ 93,340	\$ 93,340	\$ 65,000	\$ -
Millage	\$ 1,181,451	\$ 1,213,255	\$ 1,232,098	\$ 1,240,362	\$ 1,306,607	\$ 1,351,864	\$ -	\$ -	\$ 1,351,864	\$ 1,351,864	\$ 1,300,135	\$ 1,418,675
BIA/Other Grants	\$ 1,013,405	\$ -	\$ 73,525	\$ -	\$ -	\$ 231,000	\$ -	\$ -	\$ 231,000	\$ 231,000	\$ 225,000	\$ -
Sale of Federal Aid	\$ 1,278,722	\$ -	\$ 368,250	\$ -	\$ 562,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,500	\$ 480,000
Salvage Sales	\$ 3,319	\$ -	\$ 6,182	\$ -	\$ 2,431	\$ 2,295	\$ -	\$ -	\$ 2,295	\$ 2,295	\$ 3,000	\$ 2,400
Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 29,259	\$ 12,923	\$ 14,066	\$ 9,403	\$ 9,722	\$ 4,560	\$ 300	\$ 300	\$ 300	\$ 5,160	\$ 12,000	\$ 8,000
Public-other	\$ 10,000	\$ 7,853	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 39,259	\$ 20,776	\$ -	\$ 4,560	\$ 4,560	\$ 300	\$ 300	\$ 300	\$ 5,160	\$ 5,160	\$ -	\$ -
Fees/Permits	\$ 18,555	\$ 21,329	\$ 32,375	\$ 58,020	\$ 58,115	\$ 48,085	\$ 2,000	\$ 4,000	\$ 54,085	\$ 54,085	\$ 60,000	\$ 60,000
GI/-disposal equip	\$ 120,100	\$ 12,799	\$ 180,327	\$ 56,117	\$ 38,592	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 47,000	\$ 12,000
Interest Income	\$ 1,582	\$ 1,645	\$ 4,113	\$ 11,637	\$ 37,626	\$ 9,075	\$ -	\$ -	\$ 9,075	\$ 9,075	\$ 12,000	\$ 3,000
Gain on aggregate	\$ 14,945	\$ 28,807	\$ 14,846	\$ 16,669	\$ 18,714	\$ 3,759	\$ -	\$ 1,200	\$ 4,959	\$ 4,959	\$ 12,000	\$ 3,000
Depreciation Allow	\$ 615,956	\$ 720,376	\$ 765,593	\$ 804,218	\$ 820,119	\$ 772,407	\$ 86,622	\$ 85,748	\$ 913,817	\$ 913,817	\$ 800,000	\$ 1,015,000
Township Contributions: (Historic detail by township)												
	2016	2017	2018	2019	2020	2021						
	Centerville	Leelanau	Leland	Empire	Kasson	Glen Arbor	Solon	Leelanau	Bingham	Cleveland	Suttons Bay	Totals
	\$ 27,235	\$ 105,215	\$ -	\$ -	\$ 158,545	\$ 146,409	\$ 42,700	\$ 137,500	\$ 22,750	\$ 125,000	\$ 34,861	\$ 176,127
	2016	2017	2018	2019	2020	2021						
	Centerville	Leelanau	Leland	Empire	Kasson	Glen Arbor	Solon	Leelanau	Bingham	Cleveland	Suttons Bay	Totals
	\$ 27,235	\$ 105,215	\$ -	\$ -	\$ 158,545	\$ 146,409	\$ 42,700	\$ 137,500	\$ 22,750	\$ 125,000	\$ 34,861	\$ 176,127
	2020	2021										
	\$ 99,100	\$ 99,100										
	Estimated 2021	Estimated 2021										
	\$ 149,100	\$ 149,100										

Footnotes:

See separate MTF Forecast spreadsheet to follow rationale of how the 2021 budget was prepared, using MDOT's August 2020 forecasted revenue adjusted for COVID impact.

MTF Snow Funds/Forest Road: steadily rising in past few years; base 2021 budget on payments received in the late fall of 2020.

State Trunkline: While dependent upon the severity of the winter. As of November 2020 we do not know if December will be severe or not, but with costs for salt/labor rising, increased the budget amount for 2021.

State Trunkline-TWA: projects are never identified until MDOT notifies the RC of an impending project, usually in the following fall at the end of their fiscal year-end. 2021 Budget includes an estimated project costing \$100,000.00

Millage proceeds: In August 2020, road millage was approved by County voters. The millage proceeds are calculated using property values supplied by County Equalization values approved in October 2020 with the proceeds collected by the various townships and remitted to the County during the first quarter of 2021. Additional millage revenues for real personal property is also received, but this amount is not identified on the tax rolls. Therefore, the 2021 budget is set at the calculated amount as accrued on our books November 2020.

Federal Aid: as there have been no buyers of our federal aid funds, this budget has been prepared with the expectation of scheduling a federal aid project this year; annual allocation is expected to be \$480,000.00

Salvage Sales: Scrap prices continue to be low for 2020 and there are no indications this will change in 2021. Set 2021 budget the same as the 2020 anticipated actual exit point.

Other Contributions: Two components here: the ten cent surcharge on fuel sales to other governmental entities is expected to remain constant so 2021 budget is based upon anticipated 2020 exit point.

Permits and Fees: During January 2018 LCRC began charging for utility permits. Set 2021 budget at estimated 2020 actual ending balance.

Gain/loss disposal of equipment: Staff anticipating disposing of following pieces of surplus equipment: truck #13 and #14 for \$5,000.00 each; Truck #20 for \$1,000.00 and truck #84 for \$1,000.00

Interest Income: With the investment climate significantly impacted by the COVID pandemic, rates have fallen drastically, less than half a percent on our MiClass Investments. This budget has been prepared with a pessimistic rate of return, with earnings anticipated to be minimal

Gain on sale-aggregate: Difference between our "cost" and MDOT contract prices for winter sand and county produced road gravel.

Depreciation Allowance: Based upon depreciation schedules ran for 2021 with all 2020 capital items loaded; then adjusted for anticipated 2021 capital acquisitions using similar purchasing history.

Township Contributions: "Known" are Pt. Oneida Road (\$99,105.00) that was deferred from 2019 that now becomes reclassified as revenue for this budget year. Anticipate cost share agreements with Cleveland Township for CR-669 north M-22 to Lake Michigan Road and for Leland Township for as yet undetermined projects.

**LEELANAU COUNTY ROAD COMMISSION
MICHIGAN TRANSPORTATION FUNDS**

Schedule A-1

	<u>Actual 2020</u>	<u>Actual 2019</u>	<u>Actual 2018</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
January	\$ 459,552.45	\$ 431,149.15	\$ 390,781.89	\$ 311,826.26	\$ 249,174.63
February	\$ 496,443.85	\$ 406,890.24	\$ 391,853.88	\$ 362,768.71	\$ 300,140.54
March	\$ 381,028.09	\$ 420,102.62	\$ 372,890.75	\$ 329,039.00	\$ 253,334.79
April	\$ 316,477.93	\$ 358,689.90	\$ 340,980.50	\$ 324,371.53	\$ 245,227.92
May	\$ 274,465.59	\$ 403,602.00	\$ 375,252.47	\$ 341,751.21	\$ 239,547.10
June	\$ 387,003.13	\$ 389,599.43	\$ 354,770.02	\$ 348,623.15	\$ 264,520.35
July	\$ 391,264.69	\$ 360,499.01	\$ 336,397.64	\$ 313,930.10	\$ 201,601.53
August	\$ 461,464.42	\$ 384,657.68	\$ 356,349.79	\$ 340,454.76	\$ 256,406.28
September	\$ 417,887.14	\$ 408,117.98	\$ 334,988.38	\$ 353,492.33	\$ 247,372.66
October	\$ 361,423.80	\$ 355,015.79	\$ 383,159.42	\$ 310,486.93	\$ 199,431.89
November		\$ 359,898.50	\$ 328,272.90	\$ 300,878.68	\$ 261,870.87
December		\$ 430,340.29	\$ 265,131.32	\$ 319,007.67	\$ 259,961.98
Snow funds		\$ 278,418.00	\$ 252,418.00	\$ 193,502.00	\$ 191,051.00
Totals	\$ 3,947,011.09	\$ 4,986,980.59	\$ 4,483,246.96	\$ 4,150,132.33	\$ 3,169,641.54

Change prior year:								
Dollars	\$	28,687.29	\$	503,733.63	\$	333,114.63	\$	980,490.79
Percent		0.73%		11.24%		8.03%		30.93%

On August 27, 2020 MDOT published new forecasts for MTF receipt adjusted for the COVID impact which is based on MDOT's fiscal year 10-1-XX to 9-30-XX:

Test accuracy of MDOT forecast formatted with our actual receipts:

Oct-19	\$	355,015.79			
Nov-19	\$	359,898.50			
Dec-19	\$	430,340.29			
Jan-20	\$	459,552.45			
Feb-20	\$	496,443.85			
Mar-20	\$	381,028.09			
Apr-20	\$	316,477.93			
May-20	\$	274,465.59			
Jun-20	\$	387,003.13			
Jul-20	\$	391,264.69			
Aug-20	\$	461,464.42			
Sep-20	\$	417,887.14			
Total	\$	4,730,841.87			
MDOT forecast	\$	4,645,686.95			
Difference:	\$	85,154.92	Rate of error:	1.80%	higher

The MDOT forecast is projecting 2021 receipts to be \$5,114,075.82 which is 10.08% higher than their projected 2020 forecasted receipts.

Without knowing the future impact of possible COVID shutdowns or impact on fuel, this budget is being prepared using the 2020 MDOT estimated revenue of \$4,645,687 plus a conservative 5.0% increase instead of the 10.08% forecasted increase predicted by MDOT.

So for this budget, am using \$4,645,687 plus \$232,284 = \$4,877,971

Leelanau Co. Road Commission
2021 Budget worksheet

Schedule B

Primary and Local Road Maintenance

	Four Year Average				** estimated Nov/Dec activity is based on actual 2019 costs				2020 Budget	2021 Budget
	2016	2017	2018	2019	As of 10-31-20	Estimated Nov 20	Estimated Dec 20	Ending 2020		
Primary Road										
Seal coat	\$ 622,864	\$ 497,612	\$ 543,747	\$ 549,491	\$ 280,925	\$ 7,700	\$ 6,700	\$ 280,925	\$ 710,000	\$ 533,750 *
Crack sealing	\$ 53,035	\$ 29,114	\$ 36,525	\$ 13,102	\$ -	\$ 200	\$ 100	\$ -	\$ 35,000	\$ 60,000 *
Surface Shoulders	\$ 81,268	\$ 121,498	\$ 158,739	\$ 116,789	\$ 79,684	\$ 7,700	\$ 6,700	\$ 94,084	\$ 75,000	\$ 120,000
Tree removal	\$ 18,422	\$ 26,099	\$ 35,546	\$ 22,591	\$ 58,567	\$ 200	\$ 100	\$ 58,867	\$ 25,000	\$ 30,000
Drainage	\$ 97,770	\$ 92,360	\$ 155,053	\$ 60,973	\$ 26,867	\$ 5,200	\$ 2,450	\$ 34,517	\$ 100,000	\$ 100,000
Mowing	\$ 20,804	\$ 24,180	\$ 11,006	\$ 37,891	\$ 70,114	\$ 6,350	\$ 100	\$ 76,564	\$ 25,000	\$ 80,000
Guardrail	\$ 18,850	\$ 27,698	\$ 21,996	\$ 27,107	\$ 22,400			\$ 22,400	\$ 30,000	\$ 25,000
Sweeping	\$ 650	\$ -	\$ -	\$ 3,145	\$ -			\$ -	\$ 2,000	\$ 1,000
Pavement marking	\$ 15,860	\$ 21,926	\$ 20,267	\$ 17,458	\$ 15,517			\$ 15,517	\$ 20,000	\$ 20,000
Dead animal retrieve	\$ 69,325	\$ 128,050	\$ 63,900	\$ 119,892	\$ 83,074			\$ 83,074	\$ 70,000	\$ 80,000
Bridge inspection	\$ 757	\$ 856	\$ 1,273	\$ 570	\$ 315			\$ 315	\$ 1,000	\$ 500
Snow removal	\$ 950	\$ -	\$ 300	\$ -	\$ -			\$ -	\$ -	\$ -
Traffic control	\$ 327,025	\$ 364,810	\$ 426,516	\$ 528,167	\$ 267,121	\$ 65,000	\$ 175,000	\$ 507,121	\$ 600,000	\$ 600,000
Allocated fringe/OH	\$ 21,622	\$ 26,352	\$ 16,999	\$ 18,491	\$ 12,451	\$ 4,400	\$ 650	\$ 17,501	\$ 15,000	\$ 21,000
Total	\$ 1,349,202	\$ 1,360,555	\$ 1,491,867	\$ 1,515,667	\$ 917,035	\$ 88,850	\$ 185,000	\$ 1,190,885	\$ 1,708,000	\$ 1,994,250

	Four Year Average				** estimated Nov/Dec activity is based on actual 2019 costs				2020 Budget	2021 Budget
	2016	2017	2018	2019	As of 10-31-20	Estimated Nov 20	Estimated Dec 20	Ending 2020		
Local Road										
Dust	\$ 49,684	\$ 23,487	\$ 29,813	\$ 25,292	\$ 25,563			\$ 25,563	\$ 25,000	\$ 30,000
Seal coat	\$ 255,121	\$ 482,614	\$ 528,526	\$ 515,975	\$ 582,177	\$ 14,400	\$ 12,500	\$ 582,177	\$ 705,000	\$ 571,200 *
Surface	\$ 224,058	\$ 251,615	\$ 279,827	\$ 265,739	\$ 220,047	\$ 14,400	\$ 12,500	\$ 246,947	\$ 200,000	\$ 265,000
Shoulders	\$ 85,184	\$ 50,898	\$ 51,505	\$ 82,452	\$ 70,436	\$ 900	\$ 400	\$ 71,736	\$ 80,000	\$ 80,000
Crack sealing	\$ -	\$ 11,001	\$ 1,085	\$ 6,342	\$ -			\$ -	\$ 5,000	\$ -
Tree removal	\$ 156,850	\$ 192,758	\$ 215,324	\$ 172,881	\$ 114,312	\$ 9,500	\$ 9,800	\$ 133,612	\$ 210,000	\$ 185,000
Drainage	\$ 29,923	\$ 54,852	\$ 76,608	\$ 99,789	\$ 180,670	\$ 2,800	\$ 400	\$ 183,870	\$ 75,000	\$ 200,000
Mowing	\$ 28,107	\$ 37,112	\$ 30,464	\$ 31,912	\$ 39,667			\$ 39,667	\$ 30,000	\$ 32,000
Guardrail	\$ 7,505	\$ 1,047	\$ -	\$ 712	\$ 783			\$ 783	\$ -	\$ 1,000
Dead animal retrieve	\$ 778	\$ 224	\$ 878	\$ 540	\$ 447			\$ 447	\$ 1,000	\$ 500
Sweeping	\$ 53,780	\$ 52,562	\$ 56,730	\$ 68,258	\$ 62,508			\$ 62,508	\$ 60,000	\$ 70,000
Pavement marking	\$ 15,039	\$ 81,168	\$ 10,860	\$ 88,129	\$ 20,874			\$ 20,874	\$ 75,000	\$ 75,000
Snow removal	\$ 551,039	\$ 564,258	\$ 686,708	\$ 861,381	\$ 426,000	\$ 108,300	\$ 157,500	\$ 691,800	\$ 700,000	\$ 833,000
Traffic control	\$ 35,684	\$ 53,569	\$ 37,315	\$ 37,391	\$ 15,700	\$ 2,500	\$ 250	\$ 18,450	\$ 30,000	\$ 41,000
Allocated fringe/OH	\$ 1,492,752	\$ 1,857,165	\$ 2,005,643	\$ 2,256,793	\$ 1,759,184	\$ 138,400	\$ 180,850	\$ 2,078,434	\$ 2,196,000	\$ 2,929,400
Total	\$ 1,492,752	\$ 1,857,165	\$ 2,005,643	\$ 2,256,793	\$ 1,759,184	\$ 138,400	\$ 180,850	\$ 2,078,434	\$ 2,196,000	\$ 2,929,400

* Crack seal and chip seal estimates based upon Engineer Tech estimate of 11/30/20 - See Schedule B-1

2021 CRACK SEAL ONLY- PRELIMINARY BUDGET

Sch B-1

	Length in		Repair type	Cost Per	Total Cost	Contingency
	Miles	Width		Mile		
PRIMARY ROADS						
CR 669 - CR 616 to M-22	4.85	30	Crack Seal	\$7,000	\$33,950	\$37,345
CR 651 - Bodus Rd to M-22	2.73	30	Crack Seal	\$7,000	\$19,110	<u>\$21,021</u>
PRIMARY MILES	7.58		Primary Crack Seal Budget			\$58,366

2021 CHIPSEAL MATERIAL COST - PRELIMINARY BUDGET (Does not include wedging)

Rate based upon actual 2019-2020 seal cost costs per mile

	Length in		SYDS of	Repair type
	Miles	Width	Chipseal	
PRIMARY ROADS				
CR 616 - CR 669N West to CR 675	3	40	70,400	Chip/Fog
CR 675 - Bow Rd to M-22	3.25	30	57,200	Chip/Fog
CR 631 - CR 626 to M-22	3.6	30	63,360	Chip/Fog
CR 677 - M-72 to M-22	3.4	30	59,840	Chip/Fog
CR 667 - M-72 to Kasson Ctr	2	30	35,200	Chip/Fog
PRIMARY MILES	15.25		286,000	
Cost calculation: 15.25 miles X \$35,000.00/mile:				\$533,750 Primary Roads:
LOCAL ROADS				
Fredrickson Rd - M-72 to M-109	2.2	26	33,557	Chip/Fog
Shimek RD - CR 616 to CR 669	1.75	24	24,640	Chip/Fog
Gilbert Rd - M-72 to Baatz Rd	1	36	21,120	Full Wedge and chip
Baatz Rd - Gilbert Rd to CR 669	2	28	32,853	Full Wedge and chip
Fritz Rd - Baatz Rd to Bow	1	30	17,600	Full Wedge and chip
Bow Rd - Fritz Rd to CR 675	1.6	24	22,528	Full Wedge and chip
Plowman Rd - Benzie Cty to M-72	2	26	30,507	Full Wedge and chip
Nash Rd - Newman to CR 616	2.45	24	34,496	Chip/Fog
Northwood Dr - Joint to Lake Street	1.15	24	16,192	Full Wedge and chip
Stocking Rd - Day Farm Rd to M-22	0.67	24	9,434	QC wedge and Chip
Day Farm Rd - M-22 to Day Forest Rd	0.5	24	7,040	Full Wedge and chip
LOCAL MILES	16.32		249,967	
Cost calculation: 16.32 miles X \$35,000.00/mile:				\$571,200
TOTAL MILES OF CHIPSEAL	31.57	Chipseal Total		\$1,104,950

2021 HMA MATERIAL COST - PRELIMINARY BUDGET

	Length in		Tons HMA	HMA Cost	Repair type
	Miles	Width		\$80/ Ton	
PRIMARY ROADS					
CR 641 - Lincoln Rd to M-72	2	30	5,900	\$472,000	Crush & Shape 3" HMA
CR 669 - M-22 to Lake Mich OPTION 2	1.2	22	1,300	\$104,000	1.5" Overlay
Labor/Equipment-prep/restoration				\$249,000	
Fringe benefit/OH allocation				\$37,000	
PRIMARY MILES	3.2		7,200	\$862,000	
LOCAL ROADS					
Gilbert Rd - M-72 to Baatz Rd	1	36	1,000	\$80,000	Wedging only
Baatz Rd - Gilbert Rd to CR 669	2	28	2,000	\$160,000	Wedging only
Fritz Rd - Baatz Rd to Bow	1	30	1,000	\$80,000	Wedging only
Fritz Rd - Bow RD to CR 616	1	30	1,475	\$118,000	1.5" Overlay
Bow Rd - Fritz Rd to CR 675	1.6	24	1,600	\$128,000	Wedging only
Plowman Rd - Benzie Cty to M-72	2	26	2,000	\$160,000	Wedging only
Northwood Dr - Joint to Lake Street	1.15	24	1,150	\$92,000	Wedging only
Stocking Rd - Day Farm Rd to M-22	0.67	24	350	\$28,000	QC wedge
Day Farm Rd - M-22 to Day Forest Rd	0.5	24	500	\$40,000	Wedging only
Labor/Equipment-prep/restoration				\$314,000	
Fringe benefit/OH allocation				\$58,050	
LOCAL MILES	10.92		13,575	\$1,258,050	
TOTAL MILES OF HMA	14.12	HMA Total Cost		\$2,120,050	

**Leelanau County Road Commission
2021 Capital Outlay**

Cab & Chassis Truck #1	\$ 135,000	
Dump box-body	\$ 69,000	
Patrol wing	\$ 16,000	
Underbody circle/blade	\$ 11,000	
Total		\$ 231,000
Cab & Chassis Truck #2	\$ 135,000	
Dump box-body	\$ 69,000	
Patrol wing	\$ 16,000	
Underbody circle/blade	\$ 11,000	
Total		\$ 231,000
3/4 ton crew pickup trucks (2)		\$ 66,000
Service body rebuild (2)		\$ 25,000
1/2 ton Manager truck		\$ 38,000
Light duty hoist		\$ 15,000
Chainsaws		\$ 1,400
3/4 ton pickup trucks (3)		\$ 111,000
Total:		\$ 718,400
Less: Allowance for Depreciation:		\$ (1,015,000)
Net Capital Outlay:		\$ (296,600)

Leelanau County Road Commission
2021 Budget-Net Equipment Expense

Schedule D

Description	Account No.	Year ended	Year ended	Year ended	Year ended	Four year	** Estimated Nov-Dec based on historical 2019 actual.				2020	2021
		2016	2017	2018	2019	Average	Y-T-D at 10/31/20	Estimated Nov 2020	Estimated Dec 2020	Ending 12/31/2020	Budget	Budget
A510-labor, parts (net of fringes)		\$ 387,711	\$ 423,522	\$ 433,031	\$ 351,937	\$ 399,050	\$ 323,939	\$ 35,000	\$ 117,038	\$ 475,977	\$ 400,000	\$ 400,000
Vehicle/equip depreciation		\$ 644,456	\$ 685,829	\$ 711,565	\$ 715,558	\$ 689,352	\$ 681,815	\$ 77,504	\$ 76,630	\$ 835,949	\$ 721,000	\$ 900,000
Allocated Fringe Benefits:												\$ 241,700
Total A510 Direct Equipment		\$ 1,032,167	\$ 1,109,351	\$ 1,144,596	\$ 1,087,495	\$ 1,287,067	\$ 1,005,754	\$ 112,504	\$ 193,668	\$ 1,311,926	\$ 1,121,000	\$ 1,541,700
Shop Supplies												
Labor-Janitor	A511-707.1	\$ 36	\$ 259	\$ 242	\$ -	\$ 134	\$ 1,344	\$ 3,923	\$ 1,793	\$ 7,060	\$ 1,000	\$ 1,000
Fleet Manager	A511-707.2	\$ 19,168	\$ 20,083	\$ 25,279	\$ 25,472	\$ 22,501	\$ 17,426	\$ 1,745	\$ 1,842	\$ 21,013	\$ 25,000	\$ 22,500
Labor-buildings	A511-707.3	\$ 35,026	\$ 41,688	\$ 44,775	\$ 33,565	\$ 38,764	\$ 21,446	\$ 2,302	\$ 3,351	\$ 27,099	\$ 40,000	\$ 38,750
Labor-Grounds	A511-707.4	\$ 7,867	\$ 8,721	\$ 8,549	\$ 8,253	\$ 8,348	\$ 6,059	\$ 1,118	\$ 877	\$ 8,054	\$ 8,000	\$ 8,400
Misc/meetings	A511-707.5	\$ 941	\$ 1,968	\$ 2,063	\$ 10,472	\$ 3,661	\$ 9,557	\$ -	\$ -	\$ 9,557	\$ 2,000	\$ 4,000
Drug Testing	A511-721	\$ 2,211	\$ 2,375	\$ 2,991	\$ 2,745	\$ 2,581	\$ 2,722	\$ -	\$ -	\$ 2,722	\$ 3,000	\$ 2,500
Janitorial supplies	A511-731	\$ 13,732	\$ 12,090	\$ 14,104	\$ 11,616	\$ 12,886	\$ 6,595	\$ 616	\$ 1,217	\$ 8,428	\$ 14,000	\$ 10,000
Welding supplies	A511-733	\$ 1,438	\$ 1,236	\$ 1,756	\$ 1,621	\$ 1,513	\$ 667	\$ 45	\$ 146	\$ 878	\$ 2,000	\$ 1,500
Safety supplies	A511-734	\$ 831	\$ 31	\$ 665	\$ -	\$ 382	\$ 237	\$ -	\$ -	\$ 237	\$ -	\$ -
Shop supplies-Misc	A511-741	\$ 83,698	\$ 90,748	\$ 88,279	\$ 94,248	\$ 89,243	\$ 57,661	\$ 11,292	\$ 14,149	\$ 83,102	\$ 75,000	\$ 85,000
Shop telephone	A511-851	\$ 5,457	\$ 7,200	\$ 6,617	\$ 5,794	\$ 6,267	\$ 2,122	\$ 529	\$ 605	\$ 3,256	\$ 7,000	\$ 3,300
Travel and mileage	A511-861	\$ 20	\$ -	\$ -	\$ 20	\$ 10	\$ -	\$ 20	\$ -	\$ 20	\$ -	\$ -
Freight costs	A511-862	\$ 598	\$ 774	\$ 115	\$ 144	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance-Bldg	A511-875	\$ 9,968	\$ 4,883	\$ 10,563	\$ 7,965	\$ 8,345	\$ 43,081	\$ -	\$ -	\$ 43,081	\$ 11,000	\$ 45,000
Insurance-fleet	A511-878	\$ 53,394	\$ 24,947	\$ 55,454	\$ 41,361	\$ 43,787	\$ 63,061	\$ -	\$ -	\$ 63,061	\$ 55,000	\$ 65,000
Insurance-fuel tanks	A511-883	\$ 1,693	\$ -	\$ -	\$ -	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electricity-shop	A511-921	\$ 16,504	\$ 19,008	\$ 19,664	\$ 17,111	\$ 18,072	\$ 12,671	\$ 1,165	\$ 3,128	\$ 16,964	\$ 20,000	\$ 18,000
Heat-shop	A511-922	\$ 10,710	\$ 9,247	\$ 11,507	\$ 11,765	\$ 10,807	\$ 6,887	\$ 1,174	\$ 2,803	\$ 10,864	\$ 10,000	\$ 10,000
Water and septic	A511-923	\$ 1,472	\$ 1,225	\$ 1,186	\$ 1,309	\$ 1,298	\$ 1,083	\$ 76	\$ 239	\$ 1,398	\$ 1,000	\$ 1,300
Maintenance-bldg	A511-931	\$ 31,336	\$ 17,489	\$ 36,436	\$ 33,024	\$ 29,574	\$ 12,594	\$ 6,231	\$ -	\$ 18,825	\$ 75,000	\$ 100,000
Maintenance-yard	A511-932	\$ 923	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance-equip	A511-933	\$ 481	\$ 1,773	\$ 30	\$ -	\$ 571	\$ 24	\$ -	\$ -	\$ 24	\$ -	\$ -
Small shop tools	A511-935	\$ 3,572	\$ 2,488	\$ 2,844	\$ 7,008	\$ 3,978	\$ 3,376	\$ 2,079	\$ -	\$ 5,455	\$ 3,000	\$ 3,000
Shop vehicles/gas	A511-938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel tank expense	A511-944	\$ 2,938	\$ 2,455	\$ 2,872	\$ 2,730	\$ 2,749	\$ 2,129	\$ -	\$ 2,406	\$ 4,535	\$ 2,000	\$ 4,500
Depreciation-Bldg	A511-968.2	\$ 58,191	\$ 61,037	\$ 74,910	\$ 86,118	\$ 70,064	\$ 73,103	\$ 7,350	\$ 7,350	\$ 87,803	\$ 72,000	\$ 92,000
Deprec-shop equip	A511-968.4	\$ -	\$ -	\$ -	\$ 368	\$ 92	\$ 920	\$ 92	\$ 92	\$ 1,104	\$ -	\$ 1,100
Total A511		\$ 362,213	\$ 331,735	\$ 410,901	\$ 402,709	\$ 442,877	\$ 344,785	\$ 39,757	\$ 39,998	\$ 424,540	\$ 426,000	\$ 516,850
Operating Stock	A512	\$ 178,032	\$ 216,737	\$ 269,417	\$ 275,505	\$ 234,923	\$ 148,610	\$ 27,984	\$ 35,557	\$ 212,151	\$ 275,000	\$ 270,000
Total Equipment costs:		\$ 1,572,412	\$ 1,657,823	\$ 1,824,914	\$ 1,745,709	\$ 1,700,215	\$ 1,499,149	\$ 180,245	\$ 269,223	\$ 1,948,617	\$ 1,822,000	\$ 2,328,550
Schedule C "rental rate" charged		\$ (1,538,862)	\$ (1,718,153)	\$ (1,761,241)	\$ (2,024,356)	\$ (1,760,653)	\$ (1,543,376)	\$ (167,524)	\$ (223,349)	\$ (1,934,249)	\$ (1,801,000)	\$ (1,925,000)
Net Equipment (gain)/loss		\$ 33,550	\$ (60,330)	\$ 63,673	\$ (278,647)	\$ (60,439)	\$ (44,227)	\$ 14,368	\$ 21,000	\$ 403,550	\$ -	\$ -

(Note: Building Maintenance acct 931 increased for following planned improvements: Overhead door SB - \$6,000; HVAC - \$3,500; Miscellaneous shop repairs - \$4,000.00; Replace service door in shop and fire door in old shop - \$2,600; paint exterior SB building - \$20,000; SB shop bathroom remodel - \$15,000 and replace floor SB - \$10,000

**Leelanau County Road Commission
2021 Budget-Fringe Benefits/Insurances & Administrative Overhead**

Schedule E-1

Description	Account No.	2016				2017				2018				2019				Four Year Average	YTD @ 10/31/20	Estimated Nov '20	Estimated Dec '20	Ending 2020	2020 Budget	2021 Budget
Vacation	A513- 709	\$ 75,320	\$ 70,245	\$ 55,383	\$ 66,722	\$ 66,918	\$ 57,414	\$ 10,641	\$ 7,366	\$ 75,391	\$ 70,000	\$ 65,000												
Sick	A513- 710	\$ 12,987	\$ 16,391	\$ 10,018	\$ 19,903	\$ 14,825	\$ 2,560	\$ 303	\$ 4,878	\$ 7,741	\$ 16,000	\$ 10,000												
Holiday	A513- 711	\$ 44,495	\$ 46,448	\$ 50,534	\$ 52,983	\$ 48,615	\$ 34,195	\$ 7,528	\$ 6,230	\$ 47,953	\$ 50,000	\$ 50,000												
Funeral	A513- 712.1	\$ 1,649	\$ 1,699	\$ 3,465	\$ 622	\$ 1,859	\$ 672	\$ -	\$ -	\$ 672	\$ 3,000	\$ 1,000												
Corona PTO	A513- 712.2	\$ 47	\$ 725	\$ -	\$ -	\$ 193	\$ 60,492	\$ -	\$ -	\$ 60,492	\$ -	\$ -												
Health Ins opt-out	A513- 712.4	\$ 45,169	\$ 60,412	\$ 48,875	\$ 10,050	\$ 41,127	\$ 17,500	\$ -	\$ -	\$ 17,500	\$ 10,500	\$ 17,500												
Personal time	A513- 713	\$ 28,306	\$ 26,609	\$ 27,264	\$ 28,403	\$ 27,646	\$ 21,468	\$ 1,245	\$ 754	\$ 23,467	\$ 30,000	\$ 25,000												
CDL Licenses	A513- 714	\$ -	\$ 625	\$ 285	\$ 120	\$ 258	\$ 30	\$ -	\$ -	\$ 30	\$ 1,000	\$ 1,000												
FICA	A513- 715	\$ 113,856	\$ 117,275	\$ 124,640	\$ 120,902	\$ 119,168	\$ 93,804	\$ 8,994	\$ 9,713	\$ 112,511	\$ 131,000	\$ 120,000												
Dental Insurance	A513- 716.1	\$ 7,310	\$ 7,794	\$ 8,512	\$ 9,802	\$ 8,355	\$ 7,540	\$ -	\$ -	\$ 7,540	\$ 10,700	\$ 7,800												
Health Insurance	A513- 716.4	\$ 341,712	\$ 337,003	\$ 441,342	\$ 422,768	\$ 385,706	\$ 365,659	\$ 37,022	\$ 4,024	\$ 406,705	\$ 446,500	\$ 425,000												
Life Insurance	A513- 717	\$ 1,947	\$ 1,705	\$ 1,666	\$ 1,681	\$ 1,725	\$ 1,431	\$ 137	\$ -	\$ 1,568	\$ 2,000	\$ 1,700												
Pension-DB (old)	A513- 718	\$ 336,000	\$ 432,000	\$ 480,000	\$ 600,000	\$ 462,000	\$ 500,000	\$ 50,000	\$ 50,000	\$ 600,000	\$ 600,000	\$ 600,000												
Pension-DC (new)	A513- 718.2	\$ 15,339	\$ 21,098	\$ 28,791	\$ 30,731	\$ 23,990	\$ 25,715	\$ 4,038	\$ 4,958	\$ 34,711	\$ 31,000	\$ 35,000												
Pension-additional	A513- 718.1	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
W/C Insur	A513- 719	\$ 39,643	\$ 45,279	\$ 39,455	\$ 45,876	\$ 42,563	\$ 15,994	\$ -	\$ -	\$ 15,994	\$ 42,000	\$ 30,000												
CDL Physicals	A513- 714	\$ -	\$ -	\$ 1,653	\$ 1,565	\$ 805	\$ 16,067	\$ 340	\$ -	\$ 16,407	\$ 2,000	\$ 17,000												
Unemployment	A513- 720	\$ 2,663	\$ 1,453	\$ 2,693	\$ 6,551	\$ 3,340	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 2,000	\$ 2,000												
Fringes Recovered	A513- 725	\$ (157,360)	\$ (132,774)	\$ (143,417)	\$ (148,733)	\$ (145,571)	\$ (104,795)	\$ (13,314)	\$ (23,181)	\$ (141,290)	\$ (140,000)	\$ (140,000)												
Total Fringe benefits		\$ 1,058,983	\$ 1,203,987	\$ 1,331,159	\$ 1,269,946	\$ 1,414,590	\$ 1,115,746	\$ 106,934	\$ 65,912	\$ 1,288,592	\$ 1,306,700	\$ 1,268,000												
Safety training	A514- 704.1	\$ 17,606	\$ 9,644	\$ 12,635	\$ 5,163	\$ 11,262	\$ 4,471	\$ 273	\$ 594	\$ 5,338	\$ 12,000	\$ 11,300												
Union affairs	A514- 704.2	\$ 165	\$ -	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
Safety equipment	A514- 734	\$ 15,241	\$ 17,012	\$ 14,099	\$ 12,558	\$ 14,728	\$ 5,865	\$ 478	\$ 4,772	\$ 11,115	\$ 16,000	\$ 14,800												
Unallocated Roads	A514- 788	\$ 41,381	\$ 34,280	\$ 68,836	\$ 59,681	\$ 51,045	\$ 21,154	\$ -	\$ 494	\$ 21,648	\$ 35,000	\$ 51,000												
Small road tools	A514- 790	\$ 420	\$ 265	\$ 466	\$ 384	\$ 384	\$ 322	\$ -	\$ -	\$ 322	\$ 1,000	\$ 500												
Inventory adjust	A514- 791	\$ 4,035	\$ (1,397)	\$ 4,102	\$ -	\$ 1,685	\$ (8,278)	\$ -	\$ -	\$ (8,278)	\$ -	\$ -												
Depr-Yard	A514- 966-6	\$ 13,822	\$ 13,946	\$ 13,343	\$ 12,184	\$ 13,324	\$ 10,129	\$ 1,013	\$ 1,013	\$ 12,155	\$ 3,000	\$ 12,150												
Liability Insurance	A514- 882	\$ 33,119	\$ 15,838	\$ 34,306	\$ 20,960	\$ 26,056	\$ 10,077	\$ -	\$ -	\$ 10,077	\$ 34,000	\$ 22,000												
Total Insurancehead		\$ 125,789	\$ 89,588	\$ 147,787	\$ 110,930	\$ 118,524	\$ 43,740	\$ 1,764	\$ 6,873	\$ 52,377	\$ 101,000	\$ 111,750												
Total Fringes and Insurances		\$ 1,184,772	\$ 1,293,575	\$ 1,478,946	\$ 1,380,876	\$ 1,533,114	\$ 1,159,486	\$ 108,698	\$ 72,785	\$ 1,340,969	\$ 1,407,700	\$ 1,379,750												

Fringe benefit and Overhead allocation using historic 2019 year-end actual as basis for this budget:

Primary Road-Preventative:	2.68%	\$ 37,000
Primary Road-Routine:	23.41%	\$ 323,000
Local Road-Preventative:	4.21%	\$ 58,050
Local Road-Routine:	39.55%	\$ 545,700
Direct Equipment:	17.52%	\$ 241,700
Administrative:	12.63%	\$ 174,300
Total allocated:		\$ 1,379,750

