

LEELANAU COUNTY ROAD COMMISSION
2017 BUDGET

Original: 11-22-16
Adopted: 12-20-16

Starting Fund Balance 1/1/17: \$ 350,000 (Estimated)

ADD: REVENUES

LESS: EXPENDITURES

<u>Transportation Funds</u>					
Engineering	\$ 10,000	<u>Primary Road</u>			
Primary Roads	\$ 2,277,500	Heavy Maintenance/Paving	\$ 500,000		
Local Roads	\$ 1,181,300	Routine Maintenance	\$ 1,370,000		B
Primary Roads-Urban	\$ 67,700				
Local Roads-Urban	\$ 21,700	<u>Local Road</u>			
MTF Snow Removal Funds	\$ 190,000	Heavy Maintenance/Paving	\$ 650,000		
MTF revenues:	\$ 3,748,200	Routine Maintenance	\$ 1,630,000		B
Forest Road Funds	\$ 39,800				
State Trunkline Maint.	\$ 675,000	State Trunkline Maint	\$ 675,000		A
State - TWA	\$ 21,000	State - TWA	\$ 21,000		A
State - trunkline audit refund	\$ 130,000				
Township Contributions	\$ -	Capital Outlay - Net	\$ 850,000		E
Taxes Receivable	\$ 1,214,000				
BIA Grants	\$ -	Equipment Expense - Net	\$ 50,000		C
Sale of Federal Aid	\$ 368,250				
Total: Core Revenues:	\$ 6,196,250	Fringes & Insurance	\$ 1,073,100		D-1
<u>Misc. Revenues:</u>		Administrative Exp - Net	\$ 213,400		D-2
Miscellaneous contributions	\$ 10,000				
Public contributions	\$ 25,000				
Permits & Fees	\$ 25,000				
G/L on Disposal of Equip	\$ 60,000				
Interest Earned	\$ 1,800				
Salvage Sales	\$ 2,500				
Total Misc Revenues:	\$ 124,300				
<u>Non-Cash Revenues:</u>					
Allowance-Depreciation	\$ 725,000				A
Gain on Aggregate	\$ 26,000				A
Total Non-cash Revenues:	\$ 751,000				
Total Revenues:	\$ 7,071,550	Total Expenditures:	\$ 7,032,500		
		End fund balance at 12/31/16:	\$ 389,050		

**Leelanau County Road Commission
2017 Capital Outlay**

Dec '16 bids

Cab & Chassis Truck #1	\$ 121,000	\$ 121,000	Western Star 4900SB
Dump box-body	\$ 62,800	\$ 62,781	Body-hydraulics
Slip-in sander	\$ -	\$ 18,545	Slip-in sander
Saddle tank-pre wet	\$ 6,700	\$ 12,695	Wing
Patrol wing	\$ 12,700	\$ 6,693	Pre-wet system
Underbody circle/blade	\$ 9,900	\$ 9,883	Underbody circle
Total	\$ 213,100	\$ 231,597	
Cab & Chassis Truck #2	\$ 121,000		
Dump box-body	\$ 62,800		
Slip-in sander	\$ -		
Saddle tank-pre wet	\$ 6,700		
Patrol wing	\$ 12,700		
Underbody circle/blade	\$ 9,900		
Total	\$ 213,100		
In-house upgrade for pre-wet storage	\$ 10,000		
Replacement patch wagon - MC	\$ 25,000		
Maple City salt shed roof replacement	\$ 40,000		
Emergency generator - SB	\$ 40,000		
Video security system: SB and MC	\$ 30,000		
800 Mhz hand held radios	\$ 12,000		
Small loader	\$ 200,000		
Skid steer w/harley rake	\$ 66,800		
Total:	\$ 850,000		

Footnotes:

In late summer 2016, new Michigan Transportation Funding levels were announced by CRA - per memo, Leelanau is due to receive \$3,558,200 distribution (net of snow funds and other special distributions)

MTF Snow Funds/Forest Road: have been static: set 2017 budget at historical 2016 actual receipts. Same for Forest Road: base 2017 budgeted amount on 2016 receipt.

State Trunkline: While dependent upon the severity of the winter, 2017 budget is set based on the 2016 estimated exit point.

State Trunkline-TWA: there are three known TWA projects identified at this time: #173013 for monthly traffic signal energy (\$5,267.00); and #173036 for LCRC to inspect and oversee clean out of all cross-culverts on M-22 from M-204 South to Thoreson Road (\$15,000.00). While there probably be more special projects next September 2017, the 2017 budget is set recognizing these two known approved projects.

State-General Fund disbursement: this funding source has expired due to the implementation of the new federal transportation funding legislation so no funds are budgeted.

State-Trunkline audit: Preliminary calculations ran by Finance Manager indicates we can expect a refund from the State of Michigan 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 2016.

As we can also expect Leelanau County to allocate PLT from the National Park Services next summer, we do not know how much that will be at this time. For now, set the 2017 budget based on what we do know.

Sale of Federal Aid: In late 2016 LCRC entered into an agreement with the Road Commission of Oakland County whereby we are selling our federal aid to them at a 25% discount. Instead of receiving \$491,000.00 we will be receiving \$368,250.00 when the federal funds are allocated.

BIA Grants: while there is a project planned for Johnson Road - Leelanau Township, we do not know how much this project is expected to cost. Therefore, no funds budgeted at this time.

Salvage Sales: Strap prices continue to be low during 2016 and there are no indications this will change in 2017. Set 2017 budget the same as the 2016 budget.

Other Contributions: Two components here: the ten cent surcharge on fuel sales to other governmental entities is expected to remain constant so 2017 budget is based upon anticipated 2016 exit point. In 2016, we budgeted \$25,000.00 for developer contribution for Carter Road - project stalled and contribution was not recognized in 2016. 2017 budget is set to include this amount.

Permits and Fees: 2017 budget is set at anticipated 2016 actual costs at year end.

Gain/loss disposal of equipment: Staff anticipates selling a loader, dozer, crushing equipment (needs to be rebuilt) and generator. 2017 budget is set at estimated sales values known at this time.

Interest Income: Low interest rates continuing with no significant improvement in sight. Rate paid by Huntington as of October 2016 is 0.149%. Reduction is due in part to service fees on credit card permit payments.

Gain on sale-aggregate: Difference between our "cost" and MDOT contract prices for winter sand and county produced road gravel. Basing 2017 budget on projected 2016 exit point.

Depreciation Allowance: Based upon depreciation schedule, calculated for 2017 also includes anticipated planned capital equipment purchases.

Township Contributions: Difficult to pin down. During 2016, LCRC entered into two multi-year funding agreements with Glen Arbor Township and Leelanau Township. While the revenue is recorded in 2016, payment is not due until spring 2017 for both (\$78,000.00). Until we have a specific project(s) identified and a commitment received from a township, I would prefer not to budget an arbitrary amount for 2017 at this time..

Leelanau Co. Road Commission
2017 Budget worksheet
Primary and Township Maintenance

Schedule B

** estimated Nov - Dec activity is based on actual 2015 costs

	Primary				Township				Total	Four year Average	As of 9-30-16	Oct '16	** Est Nov '16	** Est Dec '16	Est end 2016	2016 Budget	2017 Budget
	2012	2013	2014	2015	2012	2013	2014	2015									
Field supervision	\$ 100,050	\$ 114,887	\$ 80,353	\$ 62,861	\$ 89,538	\$ 47,287	\$ 7,506	\$ 4,000	\$ 4,000	\$ 62,793	\$ 60,000	\$ 65,000					
Seal coat *	\$ 136,778	\$ 257,683	\$ 195,247	\$ 161,973	\$ 187,920	\$ 618,050	\$ -	\$ -	\$ 4,000	\$ 618,050	\$ 200,000	\$ 650,000					
Crack sealing	\$ 15,844	\$ 22,379	\$ 33,890	\$ 70,596	\$ 35,677	\$ 53,035	\$ -	\$ -	\$ 900	\$ 53,035	\$ 65,000	\$ 75,000					
Surface	\$ 18,256	\$ 55,929	\$ 17,670	\$ 30,149	\$ 30,501	\$ 14,803	\$ 1,182	\$ 700	\$ 2,000	\$ 18,685	\$ 30,000	\$ 20,000					
Shoulders	\$ 31,271	\$ 16,919	\$ 21,153	\$ 28,791	\$ 24,534	\$ 12,172	\$ 4,700	\$ 3,800	\$ 500	\$ 21,172	\$ 30,000	\$ 22,000					
Tree removal	\$ 116,166	\$ 48,173	\$ 74,525	\$ 133,142	\$ 93,002	\$ 63,511	\$ 9,663	\$ 2,000	\$ 3,000	\$ 78,174	\$ 100,000	\$ 100,000					
Drainage	\$ 15,431	\$ 5,281	\$ 19,761	\$ 54,924	\$ 23,849	\$ 15,330	\$ 1,099	\$ 700	\$ 4,300	\$ 21,429	\$ 30,000	\$ 25,000					
Mowing	\$ 15,173	\$ 12,008	\$ 10,488	\$ 11,923	\$ 12,398	\$ 17,553	\$ 1,297	\$ -	\$ -	\$ 18,850	\$ 12,000	\$ 20,000					
Guardrail	\$ 1,727	\$ 526	\$ -	\$ 3,485	\$ 1,435	\$ 638	\$ -	\$ -	\$ 638	\$ 638	\$ 1,000	\$ 1,000					
Sweeping	\$ 9,684	\$ 9,876	\$ 8,987	\$ 12,298	\$ 10,271	\$ 15,796	\$ -	\$ -	\$ -	\$ 15,796	\$ 10,000	\$ 16,000					
Pavement marking	\$ 31,760	\$ 46,827	\$ 83,794	\$ 100,437	\$ 65,705	\$ 69,325	\$ -	\$ -	\$ 13,000	\$ 82,325	\$ 75,000	\$ 110,000					
Dead animal retrieve	\$ -	\$ 1,763	\$ 1,376	\$ 2,497	\$ -	\$ 693	\$ -	\$ -	\$ 900	\$ 1,593	\$ 2,000	\$ 2,000					
Bridge inspection	\$ 816	\$ -	\$ 1,451	\$ -	\$ 567	\$ 950	\$ -	\$ -	\$ -	\$ 950	\$ -	\$ -					
Snow removal	\$ 191,336	\$ 347,854	\$ 294,946	\$ 194,649	\$ 257,196	\$ 232,221	\$ 1,874	\$ 12,000	\$ 27,000	\$ 273,095	\$ 250,000	\$ 240,000					
Traffic control	\$ 5,383	\$ 8,122	\$ 3,904	\$ 3,912	\$ 5,330	\$ 17,099	\$ 2,023	\$ 2,000	\$ 2,000	\$ 23,122	\$ 5,000	\$ 24,000					
Total	\$ 689,675	\$ 948,227	\$ 847,545	\$ 871,637	\$ 837,862	\$ 1,178,463	\$ 29,344	\$ 25,200	\$ 56,700	\$ 1,289,707	\$ 870,000	\$ 1,370,000					
Township	2012	2013	2014	2015	Four year Average	As of 9-30-16	Oct '16	** Est Nov '16	** Est Dec '16	Est end 2016	2016 Budget	2017 Budget					
Dust	\$ 23,387	\$ 29,362	\$ 27,022	\$ 23,872	\$ 25,911	\$ 49,684	\$ 6,075	\$ 6,000	\$ 6,000	\$ 53,754	\$ 25,000	\$ 50,000					
Field supervision	\$ -	\$ 12,639	\$ 22,519	\$ 45,629	\$ 20,197	\$ 35,679	\$ 6,075	\$ 6,000	\$ 6,000	\$ 53,754	\$ 35,000	\$ 50,000					
Seal coat *	\$ 429,403	\$ 302,754	\$ 392,956	\$ 402,191	\$ 387,826	\$ 255,121	\$ 29,286	\$ 10,200	\$ 6,600	\$ 255,121	\$ 440,000	\$ 500,000					
Surface	\$ 210,873	\$ 134,187	\$ 117,264	\$ 175,111	\$ 159,359	\$ 123,535	\$ 28,793	\$ 3,400	\$ 400	\$ 169,621	\$ 140,000	\$ 175,000					
Shoulders	\$ 73,383	\$ 36,612	\$ 37,485	\$ 45,127	\$ 48,152	\$ 37,665	\$ 2,784	\$ 3,400	\$ 400	\$ 70,258	\$ 40,000	\$ 50,000					
Crack sealing	\$ 6,293	\$ 3,338	\$ 3,427	\$ 1,683	\$ 3,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -					
Tree removal	\$ 218,718	\$ 153,447	\$ 80,268	\$ 383,818	\$ 209,063	\$ 102,023	\$ 17,095	\$ 14,000	\$ 15,000	\$ 148,118	\$ 200,000	\$ 150,000					
Drainage	\$ 69,821	\$ 36,814	\$ 69,305	\$ 47,490	\$ 55,858	\$ 20,388	\$ 3,529	\$ 7,000	\$ 11,000	\$ 41,917	\$ 60,000	\$ 40,000					
Mowing	\$ 19,660	\$ 15,849	\$ 14,613	\$ 16,382	\$ 16,626	\$ 25,323	\$ 2,784	\$ 2,000	\$ 3,000	\$ 28,107	\$ 16,000	\$ 30,000					
Guardrail	\$ 925	\$ 1,596	\$ 1,981	\$ 1,951	\$ 1,613	\$ 7,505	\$ 77	\$ -	\$ 800	\$ 7,505	\$ -	\$ 4,000					
Dead animal retrieve	\$ -	\$ 559	\$ -	\$ -	\$ 140	\$ 624	\$ 77	\$ -	\$ 800	\$ 1,501	\$ 2,000	\$ 1,000					
Sweeping	\$ 35,056	\$ 40,036	\$ 34,668	\$ 40,524	\$ 37,571	\$ 52,733	\$ 616	\$ -	\$ -	\$ 53,349	\$ 35,000	\$ 50,000					
Pavement marking	\$ 23,003	\$ 12,305	\$ 18,895	\$ 68,737	\$ 30,735	\$ 15,039	\$ -	\$ -	\$ -	\$ 15,039	\$ 20,000	\$ 50,000					
Snow removal	\$ 325,120	\$ 632,122	\$ 599,150	\$ 355,976	\$ 478,092	\$ 386,039	\$ 2,209	\$ 5,000	\$ 35,000	\$ 428,248	\$ 575,000	\$ 450,000					
Traffic control	\$ 7,607	\$ 8,815	\$ 8,220	\$ 16,709	\$ 10,338	\$ 24,096	\$ 4,039	\$ 500	\$ 800	\$ 29,435	\$ 10,000	\$ 30,000					
Total	\$ 1,443,249	\$ 1,420,435	\$ 1,427,773	\$ 1,625,200	\$ 1,479,164	\$ 1,135,454	\$ 94,503	\$ 46,100	\$ 75,600	\$ 1,351,657	\$ 1,600,000	\$ 1,630,000					

* During 2016, 44.12 miles of primary and local roads were sealcoated (286,496 gallons emulsion and 36,780 gallons QTF Seal coat). With increase in federal funding, seal coat and hwy painting line items have been increased. With new federal revenue package expected in the latter part of 2017, additional funds allocated to seal coat, crack sealing and highway painting.

Leelanau County Road Commission
2017 Budget-Net Equipment Expense

** Estimates based on 2015 actual costs

Schedule C

Description	Account No.	Year ended	Year ended	Year ended	Year ended	Four year Average	Y-T-D at 9/30/16	Oct 2016	** Est Nov 2016	** Est Dec 2016	Est ending 12/31/2016	2016 Budget	2017 Budget
		2012	2013	2014	2015								
A510-Labor, parts (net of fringes)		\$ 378,204	\$ 382,979	\$ 315,612	\$ 365,382	\$ 360,544	\$ 266,119	\$ 17,096	\$ 17,800	\$ 20,000	\$ 321,015	\$ 320,000	\$ 325,000
Vehicle/Equip depreciation		\$ 381,504	\$ 411,679	\$ 479,046	\$ 552,574	\$ 456,201	\$ 396,058	\$ 56,030	\$ 53,400	\$ 53,400	\$ 558,888	\$ 610,400	\$ 560,000
Total A510 (net of fringes)		\$ 759,708	\$ 794,658	\$ 794,658	\$ 917,956	\$ 816,745	\$ 662,177	\$ 73,126	\$ 71,200	\$ 73,400	\$ 879,903	\$ 930,400	\$ 885,000
Shop Supplies													
Labor-janitor	A511- 707.1	\$ -	\$ -	\$ -	\$ 74	\$ 19	\$ 18	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -
Fleet Manager	A511- 707.2	\$ -	\$ -	\$ 10,113	\$ 21,025	\$ 7,785	\$ 14,865	\$ 2,938	\$ 2,000	\$ 2,000	\$ 21,803	\$ 20,000	\$ 22,000
Labor-buildings	A511- 707.3	\$ 5,857	\$ 6,261	\$ 22,719	\$ 38,571	\$ 18,352	\$ 24,727	\$ 2,347	\$ 1,100	\$ 1,100	\$ 29,274	\$ 30,000	\$ 30,000
Labor-Grounds	A511- 707.4	\$ 2,179	\$ 2,220	\$ 5,796	\$ 10,253	\$ 5,112	\$ 5,971	\$ 1,137	\$ 700	\$ 800	\$ 8,608	\$ 6,000	\$ 10,000
Misc/meetings	A511- 707.5	\$ 3,337	\$ 4,398	\$ 3,486	\$ 1,505	\$ 3,182	\$ 909	\$ -	\$ 500	\$ 425	\$ 1,834	\$ 2,200	\$ 1,500
Drug Testing	A511- 721	\$ 1,947	\$ 1,831	\$ 2,287	\$ 2,799	\$ 2,216	\$ 1,413	\$ -	\$ 300	\$ 300	\$ 2,013	\$ 2,300	\$ 2,400
Janitorial supplies	A511- 731	\$ 6,833	\$ 5,070	\$ 6,678	\$ 7,726	\$ 6,577	\$ 4,631	\$ -	\$ 800	\$ 1,400	\$ 6,831	\$ 7,000	\$ 7,000
Welding supplies	A511- 733	\$ 2,662	\$ 1,387	\$ 1,927	\$ 1,993	\$ 1,992	\$ 1,015	\$ -	\$ 400	\$ 130	\$ 1,545	\$ 1,800	\$ 1,800
Safety supplies	A511- 734	\$ 1,070	\$ 1,501	\$ 234	\$ 406	\$ 803	\$ 367	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ -
Shop supplies-Misc	A511- 741	\$ 52,946	\$ 41,669	\$ 72,525	\$ 83,292	\$ 62,608	\$ 41,821	\$ 3,667	\$ 3,000	\$ 15,000	\$ 63,488	\$ 60,000	\$ 70,000
Shop telephone	A511- 851	\$ 5,044	\$ 5,466	\$ 6,018	\$ 5,519	\$ 5,512	\$ 3,813	\$ 389	\$ 400	\$ 400	\$ 5,002	\$ 5,400	\$ 5,000
Travel and mileage	A511- 861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Freight costs	A511- 862	\$ 349	\$ 380	\$ 241	\$ 443	\$ 353	\$ 275	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -
Insurance-Bldg	A511- 875	\$ 7,309	\$ 4,477	\$ 4,782	\$ 4,722	\$ 5,323	\$ 4,723	\$ -	\$ -	\$ -	\$ 4,723	\$ 4,700	\$ 4,700
Insurance-fleet	A511- 878	\$ 41,445	\$ 26,100	\$ 26,676	\$ 28,199	\$ 31,105	\$ 28,199	\$ -	\$ -	\$ -	\$ 28,199	\$ 28,200	\$ 28,000
Insurance-fuel tanks	A511- 883	\$ 4,677	\$ 4,677	\$ 1,727	\$ 1,800	\$ 3,220	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400
Electricity-shop	A511- 921	\$ 15,742	\$ 15,470	\$ 17,677	\$ 15,877	\$ 16,192	\$ 12,133	\$ 729	\$ 1,200	\$ 1,200	\$ 15,262	\$ 16,600	\$ 16,000
Heat-shop	A511- 922	\$ 10,962	\$ 15,058	\$ 16,605	\$ 14,517	\$ 14,286	\$ 12,201	\$ 111	\$ 1,100	\$ 2,400	\$ 15,812	\$ 16,000	\$ 16,000
Water and septic	A511- 923	\$ 1,619	\$ 1,141	\$ 1,299	\$ 1,302	\$ 1,340	\$ 871	\$ -	\$ 65	\$ 190	\$ 1,126	\$ 1,200	\$ 1,000
Maintenance-bldg	A511- 931	\$ 17,490	\$ 21,144	\$ 22,565	\$ 30,099	\$ 22,825	\$ 26,201	\$ -	\$ 600	\$ 700	\$ 27,501	\$ 27,000	\$ 40,000
Maintenance-yard	A511- 932	\$ 336	\$ -	\$ 81	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance-equip	A511- 933	\$ 11,337	\$ 1,170	\$ 345	\$ 1,202	\$ 3,514	\$ 1,202	\$ 48	\$ 400	\$ 500	\$ 1,250	\$ 1,000	\$ 1,000
Small shop tools	A511- 935	\$ 4,730	\$ 4,381	\$ 3,816	\$ 5,972	\$ 4,725	\$ 5,612	\$ -	\$ 400	\$ 500	\$ 6,512	\$ 3,000	\$ 6,000
Steam jenny	A511- 936	\$ 34	\$ -	\$ 3	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop vehicles/gas	A511- 938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Underground tanks	A511- 944	\$ 3,811	\$ 2,453	\$ 5,287	\$ 8,118	\$ 4,917	\$ 7,459	\$ -	\$ 690	\$ -	\$ 8,149	\$ 2,000	\$ 6,000
Depreciation-Bldg	A511- 968.2	\$ 25,536	\$ 25,836	\$ 28,799	\$ 46,118	\$ 31,647	\$ 32,709	\$ 4,742	\$ 4,742	\$ 4,742	\$ 46,935	\$ 62,600	\$ 46,200
Deprec-shop equip	A511- 968.4	\$ 1,896	\$ 797	\$ 265	\$ -	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deprec-land improv	A511- 968.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total A511		\$ 229,248	\$ 192,887	\$ 263,951	\$ 331,532	\$ 254,405	\$ 231,135	\$ 16,108	\$ 17,997	\$ 31,687	\$ 296,927	\$ 297,400	\$ 315,000
Operating Stock	A512	\$ 335,624	\$ 440,782	\$ 415,209	\$ 208,710	\$ 350,081	\$ 125,820	\$ 1,685	\$ 45,700	\$ 32,000	\$ 205,205	\$ 415,000	\$ 250,000
Total Equipment costs:		\$ 1,324,580	\$ 1,428,327	\$ 1,473,818	\$ 1,458,198	\$ 1,421,231	\$ 1,019,132	\$ 90,919	\$ 134,897	\$ 137,087	\$ 1,382,035	\$ 1,642,800	\$ 1,450,000
Schedule C "rental rate" changed		\$ (1,257,157)	\$ (1,664,381)	\$ (105,280)	\$ (1,402,710)	\$ (7,107,382)	\$ (1,160,488)	\$ (93,533)	\$ (115,000)	\$ (140,000)	\$ (1,509,021)	\$ (1,450,000)	\$ (1,400,000)
Net Equipment (gain)/loss		\$ 67,423	\$ (236,054)	\$ 1,368,538	\$ 55,488	\$ 313,849	\$ (141,356)	\$ -	\$ -	\$ -	\$ (126,986)	\$ 192,800	\$ 50,000

(Note: 80% modified Schedule C rates 2010 thru 2012; 90% modified rate for 2013 and 80% modified rate for 2015 and 2016)

Administrative Expenses

Description	Account No.	2012				2013				2014				2015				Four year Average	YTD @ 9/30/16	Oct '16	Nov '16 **Est	Dec '16 **Est	Projected 2016	2016 Budget	2017 Budget
Commissioners	A515- 703.1	\$	10,689	\$	9,591	\$	9,013	\$	8,104	\$	9,349	\$	7,340	\$	1,463	\$	625	\$	625	\$	10,053	\$	8,100	\$	10,000
Extra Clerical	A515- 703.2	\$	104	\$	308	\$		\$	96	\$	127	\$		\$		\$		\$		\$		\$	68,000	\$	74,000
Manager	A515- 703.7								11,126		2,782		50,568		8,635		6,000		9,000		74,203		10,000		5,000
Man pervac/hol	A515- 703.7A								843		211		4,778		365						5,143		60,000		46,000
Engineer	A515- 703.3	\$	30,133	\$	31,693	\$	41,507	\$	55,841	\$	39,794	\$	31,460	\$	5,581	\$	4,500	\$	4,600	\$	46,141	\$	8,000	\$	8,000
Eng-sic/vac/hol	A515- 703.3A	\$	6,241	\$	8,581	\$	8,700	\$	7,531	\$	7,763	\$	5,394	\$	192	\$	1,000	\$	500	\$	7,086	\$	8,000	\$	8,000
Finance Mgr	A515- 703.5	\$	41,968	\$	41,386	\$	43,624	\$	43,297	\$	42,569	\$	32,964	\$	6,055	\$	4,400	\$	4,400	\$	47,819	\$	45,000	\$	47,000
FM sic/vac/hol	A515- 703.5A	\$	5,352	\$	6,399	\$	4,460	\$	4,628	\$	5,210	\$	5,152	\$	-	\$	200	\$	500	\$	5,852	\$	6,000	\$	6,000
Deputy Clerk	A515- 703.6	\$	28,896	\$	26,367	\$	28,688	\$	32,055	\$	29,002	\$	23,524	\$	3,922	\$	1,969	\$	1,969	\$	31,384	\$	28,000	\$	30,000
Dep Clk sic/vac/hol	A515- 703.6A	\$	3,721	\$	4,567	\$	3,939	\$	4,760	\$	4,247	\$	3,079	\$	228	\$	600	\$	500	\$	4,407	\$	5,000	\$	5,000
Fleet Mgr sic/vac/hol	A515- 703.8	\$	-	\$	-	\$	43	\$	348	\$	98	\$	1,666	\$	400	\$	400	\$	400	\$	2,866	\$	3,500	\$	3,000
Postage	A515- 727	\$	1,011	\$	1,580	\$	750	\$	1,159	\$	1,125	\$	544	\$	-	\$	700	\$	700	\$	9,540	\$	1,000	\$	1,000
Office supplies	A515- 728	\$	14,953	\$	15,660	\$	15,265	\$	17,414	\$	15,823	\$	14,054	\$	510	\$	350	\$	350	\$	15,264	\$	13,000	\$	15,000
Eng supplies	A515- 729	\$	1,913	\$	1,149	\$	2,241	\$	-	\$	1,326	\$	10	\$		\$		\$		\$	10	\$		\$	-
Dues/subsc	A515- 730	\$	675	\$	100	\$	1,090	\$	-	\$	466	\$	650	\$		\$		\$		\$	59	\$		\$	600
Printing	A515- 736	\$	1,309	\$	-	\$		\$		\$	327	\$	59	\$		\$		\$		\$		\$		\$	-
Maps	A515- 739	\$	-	\$	-	\$		\$		\$		\$	400	\$		\$		\$		\$		\$		\$	800
Legal	A515- 803	\$	8,403	\$	8,685	\$	10,622	\$	9,128	\$	9,210	\$	7,440	\$	700	\$	700	\$	700	\$	9,540	\$	9,000	\$	12,000
Audit/accg	A515- 804	\$	2,015	\$	4,945	\$	2,160	\$	6,100	\$	3,805	\$	-	\$		\$		\$		\$		\$	2,000	\$	6,000
Phone	A515- 851	\$	3,031	\$	3,249	\$	3,750	\$	3,060	\$	3,273	\$	2,063	\$	180	\$	300	\$	300	\$	2,843	\$	3,000	\$	3,000
Travel	A515- 861	\$	316	\$	1,069	\$	708	\$	1,730	\$	956	\$	4,483	\$	140	\$		\$		\$	4,633	\$	1,000	\$	4,000
Comm travel	A515- 861.1	\$	1,155	\$	1,512	\$	2,006	\$	1,423	\$	1,524	\$	1,909	\$	-	\$		\$		\$	1,909	\$	1,000	\$	2,000
Ins-bldg	A515- 875	\$	850	\$	425	\$	(9,749)	\$	444	\$	(2,008)	\$	1,108	\$		\$		\$		\$	1,108	\$	10,000	\$	2,000
Ins-bonds	A515- 877	\$	16,946	\$	9,709	\$	19,778	\$	9,848	\$	14,070	\$	15,547	\$		\$		\$		\$	15,547	\$	10,000	\$	15,000
Electric	A515- 921	\$	1,368	\$	909	\$	1,121	\$	1,206	\$	1,151	\$	1,035	\$	75	\$	74	\$	74	\$	1,258	\$	1,000	\$	1,200
Heat	A515- 922	\$	1,315	\$	2,270	\$	2,787	\$	2,112	\$	2,121	\$	1,269	\$	15	\$	35	\$	250	\$	1,569	\$	2,000	\$	1,600
Water	A515- 923	\$	430	\$	380	\$	433	\$	434	\$	419	\$	398	\$	-	\$	61	\$	61	\$	520	\$	500	\$	500
Depr-office equip	A515- 968.7	\$	2,448	\$	2,378	\$	716	\$	716	\$	1,565	\$	537	\$	60	\$	60	\$	60	\$	717	\$	720	\$	700 Calc
Depr-office bldg	A515- 968.2	\$	2,726	\$	2,726	\$	2,726	\$	2,726	\$	2,726	\$	2,161	\$	344	\$	344	\$	344	\$	3,193	\$	2,730	\$	3,200 Calc
Total A515		\$	187,968	\$	185,638	\$	196,378	\$	226,129	\$	199,028	\$	219,602	\$	28,865	\$	21,618	\$	24,633	\$	294,718	\$	298,550	\$	302,600
Purchase discounts	691	\$	(1,867)	\$	(2,477)	\$	(2,769)	\$	(1,322)	\$	(2,109)	\$	(1,017)	\$	(48)	\$	(50)	\$	(50)	\$	(1,165)	\$	(1,400)	\$	(1,200)
Handling charges	646	\$	(2,654)	\$	(3,798)	\$	(5,443)	\$	(4,276)	\$	(4,043)	\$	(2,641)	\$	(36)	\$	(600)	\$	(500)	\$	(3,777)	\$	(5,000)	\$	(4,000)
Overhead-trunkline	629	\$	(73,191)	\$	(72,628)	\$	(64,097)	\$	(76,114)	\$	(71,508)	\$	(72,713)	\$	(2,418)	\$	(4,000)	\$	(5,000)	\$	(84,131)	\$	(75,000)	\$	(84,000)
Net administrative		\$	110,256	\$	106,735	\$	124,069	\$	144,417	\$	121,369	\$	143,231	\$	26,363	\$	16,968	\$	19,083	\$	205,645	\$	217,150	\$	213,400

LEEELANAU COUNTY ROAD COMMISSION
PROPOSED 2017 BUDGET COMPARED TO 2016 BUDGET

	2017 proposed		2016		Increase (Decrease)
	Budget	Budget	Budget	Budget	
Revenues					
<u>Transportation Funds</u>					
Engineering	\$ 10,000	\$ 10,000	\$ -		
Primary Roads	\$ 2,277,500	\$ 1,900,300	\$ 377,200		
Local Roads	\$ 1,181,300	\$ 984,500	\$ 196,800		
Primary Roads-Urban	\$ 67,700	\$ 55,600	\$ 12,100		
Local Roads-Urban	\$ 21,700	\$ 26,200	\$ (4,500)		
Snow Removal Funds	\$ 190,000	\$ 184,000	\$ 6,000		
Forest Road Funds	\$ 39,800	\$ 39,800	\$ -		
State Trunkline Maint.	\$ 675,000	\$ 660,000	\$ 15,000		
State - TWA	\$ 21,000	\$ 6,000	\$ 15,000		
State - General Fund Distr.	\$ -	\$ 226,200	\$ (226,200)		
State - Audit refund	\$ 130,000	\$ -	\$ 130,000		
Township Contributions	\$ -	\$ 51,000	\$ (51,000)		
Taxes Receivable	\$ 1,214,000	\$ 1,193,600	\$ 20,400		
Salvage Sales	\$ 2,500	\$ 2,500	\$ -		
Sale of Red Aid/BIA Rec.	\$ 368,250	\$ -	\$ 368,250		
Miscellaneous contributions	\$ 10,000	\$ 9,000	\$ 1,000		
Public contributions	\$ 25,000	\$ 25,000	\$ -		
Permits & Fees	\$ 25,000	\$ 18,000	\$ 7,000		
G/L on Disposal of Equip	\$ 60,000	\$ 60,000	\$ -		
Interest Earned	\$ 1,800	\$ 1,500	\$ 300		
Allowance-Depreciation	\$ 725,000	\$ 690,350	\$ 34,650		
Gain on Aggregate	\$ 26,000	\$ 15,000	\$ 11,000		
Total Revenues:	\$ 7,071,550	\$ 6,158,550	\$ 913,000		
Expenditures					
<u>Primary Road</u>					
Heavy Maint	\$ 500,000	\$ 400,000	\$ 100,000		
Routine Maintenance	\$ 1,370,000	\$ 870,000	\$ 500,000		
<u>Local Road</u>					
Heavy Maint	\$ 650,000	\$ 475,000	\$ 175,000		
Heavy Maint - BIA					
Routine Maintenance	\$ 1,630,000	\$ 1,600,000	\$ 30,000		
State Trunkline Maint	\$ 675,000	\$ 660,000	\$ 15,000		
State - TWA	\$ 21,000	\$ 6,000	\$ 15,000		
Capital Outlay - Net	\$ 850,000	\$ 741,000	\$ 109,000		
Equipment Expense - Net	\$ 50,000	\$ 192,800	\$ (142,800)		
Fringes & Insurance	\$ 1,073,100	\$ 1,020,200	\$ 52,900		
Administrative Exp - Net	\$ 213,400	\$ 217,150	\$ (3,750)		
Total Expenditures:	\$ 7,032,500	\$ 6,182,150	\$ 850,350		

Note: Two reasons for increase from 2016 to 2017 budgets:

- New federal aid funding anticipated for the latter part of 2017 is forecasted to be approximately \$600,000.00 higher than budgeted in 2016.
- Sale of Federal Aid: we did not budget federal aid in 2016 but are recording sale of federal aid to Oakland County in the 2017 budget.