

BENZIE COUNTY ROAD COMMISSION  
**2023 BUDGET SUMMARY**

Original: 9-15-22  
**Adopted: 9-22-22**

**ADD: REVENUES**

**LESS: EXPENDITURES**

<u>Transportation Funds</u>		<u>Primary Road</u>	
Engineering	\$ 10,000.00	Preservation-Millage Projects	\$ 630,000.00
Primary Roads	\$ 3,150,000.00	Preservation - unallocated	\$ 525,000.00
Local Roads	\$ 1,750,000.00	Routine Maintenance	\$ 1,105,000.00
MTF Snow Removal Funds	\$ 253,000.00	Winter Maintenance	\$ 515,000.00
MTF revenues:	\$ 5,163,000.00	Traffic Control	\$ 60,000.00
Forest Road Funds	\$ 43,400.00	<u>Local Road</u>	
<u>State Trunkline Contract:</u>		Preservation-Millage Projects	\$ 400,000.00
State Trunkline Maint.	\$ 850,000.00	Preservation-unallocated	\$ 525,000.00
State - TWA	\$ 50,000.00	Routine Maintenance	\$ 1,524,000.00
		Winter Maintenance	\$ 456,000.00
<u>Federal/State related:</u>		Traffic Control	\$ 20,000.00
Federal STP	\$ -	<u>State Trunkline Contract:</u>	
Federal - Other (COVID)	\$ -	State Trunkline Maint	\$ 850,000.00
Rural Primary Cat D	\$ -	State - TWA	\$ 50,000.00
CRA/Other Grants	\$ -	<u>Equipment Expense</u>	
State-Federal Aid	\$ 369,000.00	Direct	\$ 1,470,000.00
<u>Local Sources:</u>		Indirect	\$ 754,000.00
Township Contributions	\$ 300,000.00	Operating	\$ 260,000.00
Road Millage Receivable	\$ 1,200,000.00	Less Equipment Rental Revenue	\$ (1,700,000.00)
Permits & Fees	\$ 63,000.00	Administrative Exp - Net	\$ 440,000.00
G/L on Disposal of Equip	\$ 6,000.00	Long Term Debt Payments	\$ 29,300.00
Interest Earned	\$ 14,000.00	Interest Expense	\$ 5,800.00
Salvage Sales	\$ 9,500.00	Capital Outlay	\$ 823,000.00
		Less: Depreciation	\$ (710,000.00)
<b>Total Revenues:</b>	<b>\$ 8,067,900.00</b>	<b>Total Expenditures:</b>	<b>\$ 8,032,100.00</b>
		Net increase (decrease) to Fund Balance	\$ 35,800.00

Benzie County Road Commission  
Proposed 2023 Budget Summary  
For Year Ending September 30, 2023  
\*\*FOR INFORMATIONAL PURPOSES ONLY\*\*

REVENUE	Benzie County Road Commission					2022 Actual Revenue thru 8/22	2022 Budget	2023 Proposed Budget	Description
	2018 Actual Revenue	2019 Actual Revenue	2020 Actual Revenue	2021 Actual Revenue	2022 Budget - Revenues				
<b>MTF</b>									
Engineering	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	A	Annual Engineering Funds - static
Primary Road	\$ 2,371,771.56	\$ 2,563,408.38	\$ 2,672,243.92	\$ 2,936,835.13	\$ 2,330,504.00	\$ 2,967,100.00	\$ 3,150,000.00	A	Using ORTA May '22 estimate modified
Local Road	\$ 1,314,023.36	\$ 1,426,141.80	\$ 1,486,670.47	\$ 1,614,638.33	\$ 1,265,180.00	\$ 1,615,430.00	\$ 1,750,000.00	A	Using ORTA May '22 estimate modified
Snow Removal Funds	\$ 157,967.80	\$ 206,064.11	\$ 227,290.03	\$ 241,071.59	\$ 253,325.00	\$ 242,000.00	\$ 253,000.00	A	Based on 2021 actual receipt
Forest Roads Category "E"	\$ 43,345.94	\$ 43,378.62	\$ 43,381.34	\$ 43,381.33	\$ 43,383.00	\$ 43,400.00	\$ 43,400.00	A	Annual Forest Funds
Federal Category STP	\$ 844,888.67	\$ -	\$ 338,809.35	\$ 224,833.47	\$ 501,733.00	\$ 368,000.00	\$ -		2023 federal aid allocation being sold and
Federal Other Sources/COVID	\$ 110,855.43	\$ -	\$ -	\$ -	\$ 109,000.00	\$ 109,000.00	\$ -		proceeds used to fund primary road project
Rural Primary - Category D	\$ 179,520.58	\$ -	\$ 69,016.72	\$ 49,856.17	\$ 80,790.00	\$ 57,500.00	\$ -		
EDF FUNDS/FLAP Grant	\$ 23,565.79	\$ 185,500.00	\$ -	\$ -	\$ 319,215.00	\$ -	\$ -		
Grants/Private Sources	\$ 274,938.80	\$ 470,015.47	\$ -	\$ 257,700.83	\$ -	\$ 390,000.00	\$ -		
Sale of Federal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,000.00		Sale of federal aid buyout program
County Wide Millage	\$ 1,027,784.22	\$ 1,093,605.01	\$ 1,126,946.38	\$ 1,164,706.84	\$ 1,190,424.00	\$ 1,200,000.00	\$ 1,200,000.00	A	Minimal increase, use 2021 budgeted amount.
State-Audit refund	\$ -	\$ 84,007.00	\$ 204,577.00	\$ 184,975.00	\$ 232,178.00	\$ -	\$ -		Unknown: treat as "found money" later on.
State Trunkline Maint.	\$ 758,759.84	\$ 722,736.75	\$ 825,754.33	\$ 855,651.52	\$ 816,428.00	\$ 820,000.00	\$ 850,000.00		Use 2022 revised MDOT budget amount
State Non-Maint.	\$ 13,986.23	\$ 252,234.69	\$ 149,486.82	\$ 150,109.07	\$ 62,000.00	\$ 150,000.00	\$ 50,000.00		Use three year average rounded up to \$150K
Licenses/Permits	\$ 25,303.38	\$ 33,083.37	\$ 30,805.05	\$ 54,324.61	\$ 61,475.00	\$ 50,000.00	\$ 63,000.00		Use anticipated 9/22 actual receipts
Township Contributions	\$ 525,541.38	\$ 650,295.03	\$ 422,305.95	\$ 326,253.32	\$ 284,890.00	\$ 430,000.00	\$ 300,000.00	A	Based partially on 2022 actual receipts
City/Village Contributions	\$ 62,521.54	\$ 1,194.12	\$ 11,924.52	\$ -	\$ -	\$ -	\$ -		
Salvage Sales	\$ 3,519.22	\$ 3,005.42	\$ 1,448.01	\$ 5,631.55	\$ 9,626.00	\$ 5,500.00	\$ 9,500.00		Based on 2022 actual revenue
Other Private Contributions	\$ 8,024.88	\$ 232,280.38	\$ 100,000.00	\$ 140.52	\$ 106.00	\$ 200,000.00	\$ -		
Interest	\$ 15,944.58	\$ 36,361.21	\$ 32,099.57	\$ 2,568.48	\$ 12,007.00	\$ 5,000.00	\$ 14,000.00		Rates recovering - post COVID
Gain (Loss) on Land & Equip	\$ 36,225.99	\$ 38,198.00	\$ 18,000.00	\$ 5,605.51	\$ 137,000.00	\$ 6,000.00	\$ 6,000.00		Unknown at this time
Lease Purchase Proceeds	\$ 270,040.14	\$ 71,421.09	\$ -	\$ -	\$ -	\$ -	\$ -		None.
<b>TOTAL REVENUE</b>	\$ 8,078,529.33	\$ 8,122,930.45	\$ 7,770,759.46	\$ 8,128,283.27	\$ 7,719,264.00	\$ 8,668,930.00	\$ 8,067,900.00		

Benzie County Road Commission  
2023 Budget  
Major Revenue Projections 2023

MTF Revenue	YE 9/30/19	YE 9/30/20	YE 9/30/21	2022	2022	2022	Exit Point	2023 Budget
				Oct-July MTF Receipts	Est Aug (Recvd Sep)	Estimated Sep (Recvd Nov)	9/30/2022	
Primary Road	\$2,563,408	\$2,672,244	\$2,936,835	\$2,553,471	\$274,000	\$279,000	\$3,106,471	\$ 3,150,000
Local Road	\$1,426,142	\$1,486,670	\$1,614,638	\$1,436,232	\$153,000	\$156,000	\$1,745,232	\$ 1,750,000
Total MTF Distribution	\$3,989,550	\$4,158,914	\$4,551,473	\$3,989,703	\$427,000	\$435,000	\$4,851,703	\$ 4,900,000

Per MDOT ORTA MTF estimates dated May 2022, 2022 distribution forecasted to be \$4,809,021. When compared to 2022 actual receipts, estimate seems reasonable. Forecasted revenues for 2023 is \$4,981,963.00 which is an increase of \$172,942 or 3.6%. For 2023 budget, will increase 2.0% increase on 2022 actual receipts.

Engineering reimb	\$10,000	\$10,000	\$10,000	\$10,000			\$10,000	\$ 10,000
Snow funds	\$206,064	\$227,290	\$241,072	\$253,325			\$253,325	\$ 253,000
County Wide Millage % increase	\$1,093,605 8.70%	\$1,126,946 2.96%	\$1,164,707 3.24%	Receipts thru Aug 31, 2022 \$1,190,424 5.33%		Forecasted Sept 2021 \$0 Using 2022 budgeted amount	Projected Exit 2021 \$1,190,424	\$ 1,200,000
Forest Roads	\$43,379	\$43,381	\$43,381	\$43,383		\$0	\$43,383	\$ 43,400
Township Contributions	\$835,795	\$422,306	\$326,253	\$202,370		\$82,520	\$284,890	\$ 300,000

Benzie County Road Commission  
Proposed 2023 Budget Summary  
For Year Ending September 30, 2023  
\*\*FOR INFORMATIONAL PURPOSES ONLY\*\*

EXPENDITURES	2018 Actual		2019 Actual		2020 Actual		2021 Actual		2022 YTD		2023 Proposed		Description
	Expenditures		Expenditures		Expenditures		Expenditures		August 2022	2022 Budget	Budget		
<b>Primary Road - Preservation</b>													
Preservation - Millage	\$ 1,951,236.22	\$ 772,955.36	\$ 1,743,713.72	\$ 1,167,567.35					\$ 715,417.00	\$500,000.00	\$630,000.00		Half of 2023 millage collections, less Primary night patrol
Preservation - FLAP/COVID/STP									\$ 1,010,900.00	\$750,000.00	\$0.00		
Preservation - 2022 STP/State D										\$425,000.00	\$0.00		
Preservation - BCRC										\$200,000.00	\$525,000.00		BCRC paving projects chosen by staff. sale fed aid plus funding from general funds.
<b>Primary Road - Routine</b>													
Routine Maintenance	\$ 498,441.47	\$ 594,481.12	\$ 879,538.68	\$ 835,193.67	\$701,913.74	\$ 533,913.00			\$ 897,000.00	\$897,000.00	\$1,105,000.00	B	See sub-schedule attached
Winter Maintenance	\$ 538,533.76	\$ 661,884.64	\$ 586,821.43	\$ 422,658.19	\$552,499.51	\$ 482,946.00			\$560,000.00	\$560,000.00	\$515,000.00	B	See sub-schedule attached
Traffic Control	\$ 14,141.47	\$ 14,017.29	\$ 15,131.10	\$ 56,945.55	\$25,058.85	\$ 32,367.00			\$18,000.00	\$18,000.00	\$60,000.00	B	See sub-schedule attached
<b>Local Road - Preservation</b>													
Preservation - Millage	\$ 907,086.80	\$ 1,435,206.08	\$ 1,003,724.57	\$ 735,946.98					\$ 764,509.00	\$500,000.00	\$400,000.00		Half of 2023 millage collections, less Primary night patrol
Preservation - BCRC										\$750,000.00	\$525,000.00		BCRC paving projects chosen by staff/Twp matching
<b>Local Road - Routine</b>													
Routine Maintenance	\$ 1,259,235.23	\$ 1,449,757.10	\$ 1,469,869.99	\$ 1,739,213.82	\$1,479,519.04	\$ 1,083,301.00			\$1,509,000.00	\$1,509,000.00	\$1,524,000.00	B	See sub-schedule attached
Winter Maintenance	\$ 506,916.30	\$ 549,955.02	\$ 474,212.64	\$ 322,684.13	\$463,442.02	\$ 324,440.00			\$500,000.00	\$500,000.00	\$465,000.00	B	See sub-schedule attached
Traffic Control	\$ 13,880.55	\$ 12,447.30	\$ 13,036.39	\$ 19,006.69	\$14,592.73	\$ 19,324.00			\$13,000.00	\$13,000.00	\$20,000.00	B	See sub-schedule attached
State Trunkline Maintenance	\$ 704,544.10	\$ 722,709.91	\$ 825,754.33	\$ 855,651.52	\$777,164.97	\$ 816,428.00			\$ 820,000.00	\$ 820,000.00	\$860,000.00		Use YE 2021/2022 actual trunkline expenses
State Non-Maintenance	\$ 13,986.23	\$ 252,234.69	\$ 149,486.82	\$ 150,109.07	\$141,454.20	\$ 62,000.00			\$ 150,000.00	\$ 150,000.00	\$50,000.00		Unknown at this time - based Sept '22 TWA
<b>Equipment Expense - Net</b>													
Direct	\$ 1,336,748.56	\$ 1,320,400.14	\$ 1,396,649.64	\$ 1,478,125.61	\$1,382,980.99	\$ 1,150,671.00			\$1,400,000.00	\$1,400,000.00	\$1,470,000.00	C	See sub-schedule attached
Indirect	\$ 380,103.08	\$ 343,423.59	\$ 344,515.61	\$ 349,165.79	\$354,302.02	\$ 347,621.00			\$356,000.00	\$356,000.00	\$754,000.00	C	See sub-schedule - included \$350k school demo
Operating	\$ 286,307.02	\$ 267,643.72	\$ 201,678.30	\$ 199,317.81	\$238,736.71	\$ 242,294.00			\$280,000.00	\$280,000.00	\$260,000.00	C	See sub-schedule attached
Less Equipment Rental CR.	\$ (1,497,196.53)	\$ (1,655,021.89)	\$ (1,713,443.44)	\$ (1,538,176.15)	\$ (1,600,959.50)	\$ (1,660,231.00)			(\$1,750,000.00)	(\$1,750,000.00)	(\$1,700,000.00)	C	See sub-schedule attached
Administrative Expense - Net	\$ 328,779.31	\$ 385,479.08	\$ 437,707.28	\$ 462,704.26	\$403,667.48	\$ 123,560.00			\$447,000.00	\$447,000.00	\$440,000.00	D	See sub-schedule attached
Other Expense	\$ 58,478.52	\$ -	\$ -	\$ -	\$14,619.63								
Interest Expense	\$ 4,464.40	\$ 13,216.89	\$ 14,697.43	\$ 9,501.12	\$10,469.96	\$ 7,519.00			\$8,100.00	\$8,100.00	\$5,800.00		Amortization schedule grader/skid steer - final year.
Long Term Debt Payments	\$ 14,338.34	\$ 39,005.51	\$ 134,265.40	\$ 36,315.24	\$55,981.12	\$ 34,526.00			\$37,725.00	\$37,725.00	\$29,300.00		Amortization schedule grader/skid steer - final year.
Capital Outlay	\$ 872,398.79	\$ 388,127.71	\$ 998,797.65	\$ 919,356.96	\$794,670.28	\$ 1,263,548.00			\$952,500.00	\$952,500.00	\$823,000.00	E	Based on Capital Outlay Sheet Provided
Less Depreciation	\$ (644,402.62)	\$ (638,424.36)	\$ (658,820.80)	\$ (693,759.67)	(\$658,851.86)	(\$706,404.00)			(\$726,700.00)	(\$726,700.00)	(\$710,000.00)		Per calculation + depreciation for 2023 additions
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,548,021.00</b>	<b>\$ 6,929,498.90</b>	<b>\$ 8,317,436.74</b>	<b>\$ 7,527,527.94</b>		<b>\$ 6,648,649.00</b>			<b>\$ 8,616,625.00</b>	<b>\$ 8,616,625.00</b>	<b>\$ 8,032,100.00</b>		
Excess Revenue (Expenditures)	\$ 530,508.33	\$ 1,193,431.55	\$ (546,677.28)	\$ 600,755.33							\$ 35,800.00		
Beginning Fund Balance	\$ 1,896,748.60	\$ 2,427,256.93	\$ 3,620,688.48	\$ 3,074,011.20							\$ 3,674,766.53		
<b>Ending Fund Balance</b>	<b>\$ 2,427,256.93</b>	<b>\$ 3,620,688.48</b>	<b>\$ 3,074,011.20</b>	<b>\$ 3,674,766.53</b>							<b>\$ 3,710,566.53</b>		

**Benzie County Road Commission  
2023 Budget worksheet  
Primary and Local Road Maintenance**

	Note 1					Four year Average	As of 8-31-22	2022		2023	
	Year ended 9/30/18	Year ended 9/30/19	Year ended 9/30/20	Year ended 9/30/21	Year ended 9/30/22			Budget	Budget	Budget	Budget
<b>Primary Road</b>											
Supervisor	\$ 93,176	\$ 83,257	\$ 141,699	\$ 147,657	\$ 116,447	\$	\$ 54,368	\$ 145,000	\$ 150,000	\$	\$ 150,000
Sealcoat	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$ -	\$ 250,000	\$	\$ 250,000
Crack filling	\$ -	\$ -	\$ -	\$ 37,257	\$ 9,314	\$	\$ 17,358	\$ 15,000	\$ 35,000	\$	\$ 35,000
Surface	\$ 55,461	\$ 210,682	\$ 165,038	\$ 89,906	\$ 130,272	\$	\$ 57,398	\$ 100,000	\$ 90,000	\$	\$ 90,000
Shoulders	\$ 97,436	\$ 134,095	\$ 241,392	\$ 161,739	\$ 158,666	\$	\$ 79,093	\$ 250,000	\$ 175,000	\$	\$ 175,000
Tree removal	\$ 157,435	\$ 77,422	\$ 172,030	\$ 192,802	\$ 149,922	\$	\$ 158,156	\$ 170,000	\$ 200,000	\$	\$ 200,000
Drainage	\$ 49,393	\$ 31,178	\$ 68,151	\$ 66,457	\$ 53,795	\$	\$ 77,753	\$ 70,000	\$ 65,000	\$	\$ 65,000
Mowing	\$ 36,412	\$ 42,324	\$ 51,781	\$ 50,068	\$ 45,146	\$	\$ 30,019	\$ 60,000	\$ 50,000	\$	\$ 50,000
Guardrail	\$ 1,585	\$ 5,714	\$ 21,600	\$ 20,627	\$ 12,382	\$	\$ 2,197	\$ 21,000	\$ 20,000	\$	\$ 20,000
Sweeping	\$ 2,953	\$ 3,088	\$ 12,894	\$ 6,136	\$ 6,268	\$	\$ 7,676	\$ 13,000	\$ 7,000	\$	\$ 7,000
Roadside cleanup	\$ 4,261	\$ 1,345	\$ 1,949	\$ 1,291	\$ 2,212	\$	\$ 1,723	\$ 2,000	\$ 2,000	\$	\$ 2,000
Bridge inspection	\$ 330	\$ 560	\$ 586	\$ 1,434	\$ 728	\$	\$ 2,200	\$ 1,000	\$ 2,000	\$	\$ 2,000
Pavement marking	\$ -	\$ -	\$ -	\$ 56,968	\$ 14,242	\$	\$ 40,234	\$ 50,000	\$ 57,000	\$	\$ 57,000
Traffic count	\$ -	\$ 4,717	\$ 2,419	\$ 2,851	\$ 2,497	\$	\$ 5,738	\$ -	\$ 2,000	\$	\$ 2,000
<b>Subtotal Routine</b>	\$ 498,442	\$ 594,382	\$ 879,539	\$ 835,193	\$ 701,891	\$	\$ 533,913	\$ 897,000	\$ 1,105,000	\$	\$ 1,105,000
Winter maintenance	\$ 346,284	\$ 493,944	\$ 404,008	\$ 270,229	\$ 378,616	\$	\$ 346,774	\$ 400,000	\$ 350,000	\$	\$ 350,000
Winter night patrol	\$ 178,282	\$ 145,390	\$ 167,793	\$ 140,415	\$ 157,970	\$	\$ 127,863	\$ 165,000	\$ 150,000	\$	\$ 150,000
Other winter	\$ 13,968	\$ 22,551	\$ 15,120	\$ 12,014	\$ 15,913	\$	\$ 8,509	\$ 15,000	\$ 15,000	\$	\$ 15,000
<b>Subtotal Winter</b>	\$ 538,534	\$ 661,885	\$ 586,921	\$ 422,658	\$ 552,499	\$	\$ 482,946	\$ 580,000	\$ 515,000	\$	\$ 515,000
Sign maintenance	\$ 14,141	\$ 14,017	\$ 15,131	\$ 56,946	\$ 25,059	\$	\$ 32,367	\$ 18,000	\$ 60,000	\$	\$ 60,000
<b>Total Primary</b>	\$ 1,051,117	\$ 1,270,284	\$ 1,481,591	\$ 1,314,797	\$ 1,279,449	\$	\$ 1,049,226	\$ 1,495,000	\$ 1,680,000	\$	\$ 1,680,000
<b>Local Road</b>											
Dust	\$ 125,508	\$ 156,745	\$ 89,542	\$ 130,033	\$ 125,457	\$	\$ 134,186	\$ 120,000	\$ 120,000	\$	\$ 120,000
Crack filling	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 7,266	\$ 10,000	\$ -	\$	\$ -
Field supervision	\$ 70,129	\$ 103,366	\$ 143,286	\$ 145,685	\$ 115,617	\$	\$ 51,194	\$ 140,000	\$ 150,000	\$	\$ 150,000
Surface	\$ 595,110	\$ 531,190	\$ 609,179	\$ 614,422	\$ 537,475	\$	\$ 474,684	\$ 610,000	\$ 615,000	\$	\$ 615,000
Shoulders	\$ 101,485	\$ 220,150	\$ 198,779	\$ 115,358	\$ 158,943	\$	\$ 128,392	\$ 200,000	\$ 150,000	\$	\$ 150,000
Tree removal	\$ 257,879	\$ 281,668	\$ 267,638	\$ 517,397	\$ 331,146	\$	\$ 136,538	\$ 270,000	\$ 270,000	\$	\$ 270,000
Drainage	\$ 62,536	\$ 88,341	\$ 99,245	\$ 138,975	\$ 97,274	\$	\$ 112,510	\$ 100,000	\$ 140,000	\$	\$ 140,000
Mowing	\$ 31,815	\$ 51,863	\$ 39,349	\$ 38,689	\$ 40,429	\$	\$ 23,523	\$ 41,000	\$ 40,000	\$	\$ 40,000
Guardrail	\$ 1,237	\$ 2,774	\$ 392	\$ 23,514	\$ 6,979	\$	\$ 2,273	\$ 5,000	\$ 24,000	\$	\$ 24,000
Road side cleanup	\$ 1,786	\$ 1,525	\$ 1,103	\$ 163	\$ 1,144	\$	\$ 395	\$ 1,000	\$ -	\$	\$ -
Sweeping	\$ 6,691	\$ 4,268	\$ 5,732	\$ 7,073	\$ 5,941	\$	\$ 6,290	\$ 5,000	\$ 7,000	\$	\$ 7,000
Bridge Maintenance	\$ 5,059	\$ 4,112	\$ 13,345	\$ 5,108	\$ 6,906	\$	\$ 5,790	\$ 5,000	\$ 5,000	\$	\$ 5,000
Traffic counts	\$ -	\$ 3,755	\$ 2,280	\$ 2,797	\$ 2,208	\$	\$ 261	\$ 2,000	\$ 3,000	\$	\$ 3,000
<b>Subtotal Routine</b>	\$ 1,259,235	\$ 1,449,757	\$ 1,469,870	\$ 1,739,214	\$ 1,479,519	\$	\$ 1,083,302	\$ 1,509,000	\$ 1,524,000	\$	\$ 1,524,000
Winter	\$ 506,916	\$ 549,955	\$ 474,213	\$ 322,684	\$ 463,442	\$	\$ 324,440	\$ 500,000	\$ 456,000	\$	\$ 456,000
Traffic control	\$ 13,881	\$ 12,447	\$ 13,036	\$ 19,007	\$ 14,593	\$	\$ 19,324	\$ 13,000	\$ 20,000	\$	\$ 20,000
<b>Total Local</b>	\$ 1,780,032	\$ 2,012,159	\$ 1,957,119	\$ 2,080,905	\$ 1,957,554	\$	\$ 1,427,066	\$ 2,022,000	\$ 2,000,000	\$	\$ 2,000,000

Note 1 - YTD Aug 2023 does not include fringe benefit allocation or OH spread

**Benzie County Road Commission  
2023 Budget-Net Equipment Expense**

Description	Account No.	Year ended	Year ended	Year ended	Year ended	Year ended	Year ended	Four year Average	Y-T-D at 8/31/22	2022	2023
		9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2021	Average			Budget	Budget
A510-labor, parts, outside purchases		\$ 735,143	\$ 722,935	\$ 776,484	\$ 835,418	\$ 835,418	\$ 835,418	\$ 767,495	\$ 553,511	\$ 775,000	\$ 840,000
Vehicle/Equip depreciation		\$ 601,606	\$ 597,465	\$ 620,166	\$ 642,708	\$ 642,708	\$ 642,708	\$ 615,486	\$ 597,160	\$ 625,000	\$ 630,000
<b>Total A510 Direct</b>		\$ 1,336,749	\$ 1,320,400	\$ 1,396,650	\$ 1,478,126	\$ 1,478,126	\$ 1,478,126	\$ 1,382,981	\$ 1,150,671	\$ 1,400,000	\$ 1,470,000
<b><u>Indirect - A511</u></b>											
Shop Labor	A511- 707	\$ 47,074	\$ 46,820	\$ 68,487	\$ 85,360	\$ 85,360	\$ 85,360	\$ 61,935	\$ 27,743	\$ 55,000	\$ 90,000
Drug Testing	A511- 721	\$ 850	\$ 1,065	\$ 1,309	\$ 1,984	\$ 1,984	\$ 1,984	\$ 1,302	\$ 3,020	\$ 1,500	\$ 1,500
Welding supplies	A511- 733	\$ 449	\$ 720	\$ 1,220	\$ 7,360	\$ 7,360	\$ 7,360	\$ 2,437	\$ 7,740	\$ 8,000	\$ 8,000
Safety supplies	A511- 734	\$ 1,935	\$ 2,499	\$ 5,276	\$ 2,617	\$ 2,617	\$ 2,617	\$ 3,082	\$ 5,233	\$ 5,000	\$ 6,000
Shop supplies-Misc	A511- 737	\$ 47,501	\$ 47,333	\$ 60,982	\$ 95,850	\$ 95,850	\$ 95,850	\$ 62,917	\$ 88,458	\$ 62,000	\$ 90,000
Shop Tools	A511- 790	\$ 7,154	\$ 2,063	\$ 6,757	\$ 599	\$ 599	\$ 599	\$ 4,143	\$ -	\$ 7,000	\$ -
Shop Inventory Adj	A511- 791	\$ (1,016)	\$ 6,505	\$ 4,121	\$ -	\$ -	\$ -	\$ 2,403	\$ -	\$ -	\$ -
Laundry Uniforms	A511- 806	\$ 7,429	\$ 23,545	\$ 7,108	\$ 9,618	\$ 9,618	\$ 9,618	\$ 11,925	\$ 9,386	\$ 10,000	\$ 10,000
Educator	A511- 810	\$ 43,128	\$ 7,191	\$ 15,770	\$ 20,987	\$ 20,987	\$ 20,987	\$ 21,769	\$ 8,519	\$ 10,000	\$ 10,000
Shop telephone	A511- 851	\$ 1,100	\$ 1,173	\$ 1,462	\$ 3,499	\$ 3,499	\$ 3,499	\$ 1,809	\$ 1,474	\$ 1,500	\$ 1,500
Freight	A511- 862	\$ 892	\$ 948	\$ 442	\$ 250	\$ 250	\$ 250	\$ 633	\$ 683	\$ -	\$ -
Insurance-Bldg	A511- 875	\$ 16,678	\$ 16,177	\$ 3,417	\$ (10,312)	\$ (10,312)	\$ (10,312)	\$ 6,490	\$ 18,217	\$ 15,000	\$ 18,000
Insurance-fleet	A511- 878	\$ 28,661	\$ 29,622	\$ 22,101	\$ (6,204)	\$ (6,204)	\$ (6,204)	\$ 18,545	\$ 11,055	\$ 25,000	\$ 12,000
Underground tank ins	A511- 883	\$ (74)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19)	\$ -	\$ -	\$ -
MISS DIG	A511- 920	\$ -	\$ 19,304	\$ -	\$ -	\$ -	\$ -	\$ 4,826	\$ -	\$ -	\$ -
Electricity-shop	A511- 921	\$ 21,955	\$ 19,304	\$ 17,240	\$ 16,837	\$ 16,837	\$ 16,837	\$ 18,834	\$ 16,177	\$ 20,000	\$ 18,000
Electricity-radio tower	A511- 921.1	\$ 2,566	\$ 3,060	\$ 1,083	\$ -	\$ -	\$ -	\$ 1,677	\$ -	\$ -	\$ -
Heat-shop	A511- 922	\$ 11,069	\$ 11,253	\$ 10,512	\$ 10,413	\$ 10,413	\$ 10,413	\$ 10,812	\$ 14,169	\$ 12,000	\$ 14,000
Sewer	A511- 923	\$ 1,354	\$ 1,032	\$ 1,391	\$ 1,402	\$ 1,402	\$ 1,402	\$ 1,295	\$ 360	\$ 1,400	\$ 3,000
Generator	A511- 924	\$ -	\$ 1,135	\$ 4,423	\$ -	\$ -	\$ -	\$ 1,390	\$ -	\$ -	\$ -
Water-Building	A511- 925	\$ 407	\$ 962	\$ 292	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ -	\$ -
Fuel Station R/M	A511- 930	\$ 3,041	\$ 8,362	\$ 5,113	\$ 6,367	\$ 6,367	\$ 6,367	\$ 5,721	\$ 6,947	\$ 6,000	\$ 7,000
Bldg Maintenance	A511- 931	\$ 24,641	\$ 36,749	\$ 44,032	\$ 39,114	\$ 39,114	\$ 39,114	\$ 36,134	\$ 40,408	\$ 50,000	\$ 400,000
Yard-Storage	A511- 932	\$ 72,380	\$ 36,866	\$ 28,741	\$ 13,744	\$ 13,744	\$ 13,744	\$ 37,933	\$ 9,340	\$ 30,000	\$ 14,000
Shop Equipment repair	A511- 933	\$ 6,257	\$ 9,918	\$ 3,624	\$ 2,332	\$ 2,332	\$ 2,332	\$ 5,533	\$ 976	\$ 3,800	\$ 2,000
Security cameras	A511- 934	\$ 2,616	\$ 2,790	\$ 2,021	\$ 5,234	\$ 5,234	\$ 5,234	\$ 3,165	\$ 2,021	\$ 3,000	\$ 3,000
Underground tank	A511- 946	\$ 4,165	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ 1,069	\$ -	\$ 2,000	\$ -
Misc Indirect	A511- 955	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -
Deprec-shop equip	A511- 968	\$ 24,207	\$ 22,537	\$ 20,816	\$ 19,877	\$ 19,877	\$ 19,877	\$ 21,859	\$ 22,005	\$ 21,000	\$ 24,000
Depreciation-Bldg	A511- 968.1	\$ 3,684	\$ 3,684	\$ 6,776	\$ 22,238	\$ 22,238	\$ 22,238	\$ 9,096	\$ 20,385	\$ 6,800	\$ 22,000
Fringe benefit allocate											
<b>Total A511</b>		\$ 380,103	\$ 362,839	\$ 344,516	\$ 349,166	\$ 349,166	\$ 349,166	\$ 359,758	\$ 314,316	\$ 356,000	\$ 754,000
Operating Stock	A512	\$ 286,307	\$ 267,644	\$ 201,677	\$ 199,318	\$ 199,318	\$ 199,318	\$ 251,876	\$ 242,294	\$ 280,000	\$ 260,000
<b>Total Equipment costs:</b>		\$ 2,003,159	\$ 1,950,883	\$ 1,942,843	\$ 2,026,610	\$ 2,026,610	\$ 2,026,610	\$ 1,994,015	\$ 1,707,281	\$ 2,036,000	\$ 2,484,000
Schedule C "rental rate" charged		\$ (1,497,197)	\$ (1,655,022)	\$ (1,713,443)	\$ (1,538,176)	\$ (1,538,176)	\$ (1,538,176)	\$ (1,600,960)	\$ (1,660,231)	\$ (1,750,000)	\$ (1,700,000)
<b>Net Equipment (gain)/loss</b>		\$ 505,962	\$ 295,861	\$ 229,400	\$ 488,434	\$ 488,434	\$ 488,434	\$ 393,055	\$ 784,000	\$ 286,000	\$ 784,000

**Administrative Expenses**

Description	Account No.	Year ended	Year ended	Year ended	Year ended	Year ended	Year ended	Year ended	Year ended	Y-T-D at 8/31/22	2022		2023	
		9/30/2018	9/30/2019	9/30/2020	9/30/2021						9/30/2021	Four year Average	Budget	
Admin Salaries	A515- 703	\$ 341,670	\$ 398,771	\$ 473,879	\$ 492,094	\$ 426,604	\$ 173,080	\$ 475,000	\$ 500,000					
Administrative Leave	A515- 709	\$ 1,196	\$ -	\$ -	\$ -	\$ 299	\$ 321	\$ -	\$ -					
Office supplies	A515- 728	\$ 17,012	\$ 28,784	\$ 18,927	\$ 22,501	\$ 21,806	\$ 19,477	\$ 20,000	\$ 20,000					
Office small equip	A515- 728.1	\$ -	\$ 4,748	\$ 2,298	\$ 537	\$ 1,896	\$ -	\$ -	\$ -					
Office Furniture	A515- 728.2	\$ -	\$ 4,818	\$ 885	\$ -	\$ 1,426	\$ -	\$ -	\$ -					
Dues	A515- 730	\$ 8,007	\$ 9,966	\$ 9,590	\$ 2,363	\$ 7,482	\$ 165	\$ 2,000	\$ 2,300					
Maps	A515- 732	\$ -	\$ 1,515	\$ -	\$ -	\$ 379	\$ 3,620	\$ -	\$ -					
Professional fees	A515- 801	\$ 15,234	\$ 20,588	\$ 10,612	\$ 13,886	\$ 15,080	\$ 1,560	\$ 20,000	\$ 14,000					
Legal Expense	A515- 803	\$ 17,690	\$ 1,857	\$ 2,369	\$ 23,196	\$ 11,278	\$ 14,611	\$ 16,000	\$ 5,000					
Admin Training	A515- 810	\$ 2,254	\$ 1,958	\$ 3,409	\$ 175	\$ 1,949	\$ 1,864	\$ -	\$ -					
Communications	A515- 851	\$ 6,381	\$ 7,647	\$ 6,234	\$ 2,835	\$ 5,774	\$ 1,474	\$ 6,000	\$ 3,000					
Travel	A515- 861	\$ 1,129	\$ 631	\$ 260	\$ 491	\$ 628	\$ 274	\$ 1,000	\$ 1,000					
Advertising	A515- 874	\$ 582	\$ 2,411	\$ 1,815	\$ 534	\$ 1,336	\$ 905	\$ -	\$ -					
Admin Utilities	A515- 920	\$ 1,749	\$ 1,643	\$ 1,435	\$ 1,460	\$ 1,572	\$ 4,633	\$ 1,400	\$ 1,500					
Bank fees	A515- 921	\$ -	\$ 55	\$ 98	\$ 63	\$ 54	\$ -	\$ -	\$ -					
Office Maintenance	A515- 931	\$ 3,000	\$ 2,943	\$ 3,060	\$ 3,230	\$ 3,058	\$ 2,388	\$ 3,000	\$ 3,000					
Admin Misc	A515- 955	\$ 179	\$ 340	\$ 1	\$ -	\$ 130	\$ 90	\$ -	\$ -					
Depr-office equip	A515- 968	\$ 2,389	\$ 3,104	\$ 3,291	\$ 3,681	\$ 3,116	\$ 4,048	\$ 3,400	\$ 4,200					
Depr-engineer equip	A515- 968.1	\$ 491	\$ 309	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -					
Depr-office bldg	A515- 968.2	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113	\$ 629	\$ 1,200	\$ 1,000					
<b>Total A515</b>		\$ 420,076	\$ 493,201	\$ 539,276	\$ 568,159	\$ 505,180	\$ 229,139	\$ 549,000	\$ 555,000					
Handling charges	646	\$ (11,254)	\$ (12,170)	\$ (9,505)	\$ (21,795)	\$ (13,681)	\$ (33,026)	\$ (12,000)	\$ (25,000)					
Overhead-other	630	\$ (6,824)	\$ (6,177)	\$ -	\$ -	\$ (3,250)	\$ -	\$ -	\$ -					
Overhead-trunkline	629 -1	\$ (73,219)	\$ (89,376)	\$ (92,064)	\$ (83,610)	\$ (84,567)	\$ (72,551)	\$ (90,000)	\$ (90,000)					
<b>Net administrative</b>		\$ 328,779	\$ 385,478	\$ 437,707	\$ 462,754	\$ 403,662	\$ 123,562	\$ 447,000	\$ 440,000					

<b>Benzie County Road Commission</b>			
<b>Capital Outlay Plan</b>			
<b>FY 2023 Budget</b>			
<u>2023 Equipment/Vehicles</u>	<u>Quantity</u>	<u>Total Cost</u>	
Cab & chassis - Unit One	1	\$131,000.00	
Equipment for Unit One.	1	\$100,000.00	
Cab & chassis - Unit Two	1	\$131,000.00	
Equipment for Unit Two.	1	\$172,000.00	
Cab & chassis - Unit Three.	1	\$131,000.00	
Equipment for Unit Three:	1	\$44,300.00	
Misc small items; chainsaws, cameras....	Var	\$6,000.00	
Skip loader	1	\$108,000.00	
<b>Total Capital Outlay FY 2023</b>		<b>\$ 823,300.00</b>	