

BENZIE COUNTY ROAD COMMISSION  
**2021 BUDGET SUMMARY**

Original: 9-15-20  
**Adopted: 9-24-20**

**ADD: REVENUES**

**LESS: EXPENDITURES**

Transportation Funds

Engineering	\$ 10,000
Primary Roads	\$ 2,550,000
Local Roads	\$ 1,610,000
MTF Snow Removal Funds	\$ 230,000
MTF revenues:	\$ 4,400,000

Forest Road Funds	\$ 43,381
State Trunkline Maint.	\$ 700,000
State - TWA	\$ 160,527

Village Contributions	\$ 10,000
Township Contributions	\$ 537,160
Taxes Receivable	\$ 1,155,120
FLAP grant	\$ 390,000
BIA/Other Grants	\$ 110,000
Federal Aid	\$ 324,000

**Total: Core Revenues:** \$ 7,830,188

Misc. Revenues:

Permits & Fees	\$ 31,663
G/L on Disposal of Equip	\$ 18,000
Interest Earned	\$ 20,000
Salvage Sales	\$ 2,041

**Total Misc Revenues:** \$ 71,704

**Total Revenues:** \$ 7,901,892

Primary Road

Preservation-Structural Impr.	\$ 1,200,000
Routine Maintenance	\$ 652,000
Winter Maintenance	\$ 588,000.00
Traffic Control	\$ 14,000

Local Road

Preservation-Structural Impr.	\$ 1,100,000
Routine Maintenance	\$ 1,377,000
Winter Maintenance	\$ 500,000
Traffic Control	\$ 10,000

State Trunkline Maint	\$ 700,000
State - TWA	\$ 160,527

Equipment Expense - Net

Direct	\$ 1,325,000
Indirect	\$ 386,200
Operating	\$ 260,000
Less Equipment Rental Revenue	\$ (1,600,000)

Administrative Exp - Net \$ 329,600

Long Term Debt Payments	\$ 36,300
Interest Expense	\$ 9,600

Capital Outlay	\$ 890,000
Less: Depreciation	\$ (725,000)

**Total Expenditures:** \$ 7,213,227

Date: 09/15/20

**Benzie County Road Commission  
Proposed 2020 Budget Summary  
For Year Ending September 30, 2021  
\*\*FOR INFORMATIONAL PURPOSES ONLY\*\***

Benzie County Road Commission								
2021 Budget - Revenues								
REVENUE	2017 Actual Revenue	2018 Actual Revenue	2019 Actual Revenue	3-year average	2020 Actual Revenue thru 8/20	2020 Budget	2021 Proposed Budget	Description
County Wide Millage	\$998,428.29	\$1,027,784.22	\$ 1,093,605.01	\$ 1,039,939.17	\$ 1,126,946.38	\$ 1,100,000.00	A \$ 1,155,120.00	Estimate 2.5% increase on 2020 receipts
Licenses/Permits	\$ 22,811.35	\$ 25,303.38	\$ 33,083.37	\$ 27,066.03	\$ 28,923.05	\$ 29,193.38	\$ 31,663.00	Average of 2019 and 2020 YTD actuals
Federal Category STP	\$ 371,939.72	\$ 844,888.67	\$ -	\$ 405,609.46	\$ 338,809.35	\$ 381,500.00	\$ 324,000.00	River Road project
Federal Cat "D" Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Other Sources	\$ -	\$ 110,855.43	\$ -	\$ 36,951.81	\$ -	\$ -	\$ -	
Engineering	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	A \$ 10,000.00	Annual Engineering Funds - static
Snow Removal Funds	\$ 155,966.96	\$ 157,967.80	\$ 206,064.11	\$ 173,332.96	\$ 227,290.03	\$ 210,185.39	A \$ 230,000.00	Based on 2020 actual receipt
Primary MTF	\$ 2,119,614.16	\$ 2,371,771.56	\$ 2,563,408.38	\$ 2,351,598.03	\$ 1,960,227.05	\$ 2,849,641.28	A \$ 2,550,000.00	Estimated by MDOT less 4.02% COVID
Local MTF	\$ 1,179,529.62	\$ 1,314,023.36	\$ 1,426,141.80	\$ 1,306,564.93	\$ 1,088,426.45	\$ 1,602,923.22	A \$ 1,610,000.00	Estimated by MDOT less 4.02% COVID
Additional State Funding	\$ -	\$ 274,938.80	\$ 470,015.47	\$ 248,318.09	\$ -	\$ 130,000.00	\$ 390,000.00	Esch Road FLAP grant
Federal Aid purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EDF FUNDS	\$ -	\$ 23,565.79	\$ 185,500.00	\$ 69,688.60	\$ -	\$ -	\$ -	
Rural Primary - Category D	\$ -	\$ 179,520.58	\$ -	\$ 59,840.19	\$ 69,016.72	\$ 115,000.00	\$ 10,000.00	River Road project
Forest Category "E"	\$ 43,315.89	\$ 43,345.94	\$ 43,378.62	\$ 43,346.82	\$ 43,381.34	\$ 43,378.62	A \$ 43,381.00	Annual Forest Funds
State DNR Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Township Contributions	\$ 494,139.52	\$ 525,541.38	\$ 650,295.03	\$ 556,658.64	\$ 424,025.31	\$ 587,918.21	A \$ 537,160.00	Average of 2019 & 2020
City/Village Contributions	\$ -	\$ 62,521.54	\$ -	\$ 20,840.51	\$ 11,040.51	\$ -	\$ 10,000.00	Estimated to be \$10,000.00
Other - Local Contributions	\$ -	\$ -	\$ 1,194.12	\$ 398.04	\$ -	\$ -	\$ -	
State-Audit refund	\$ 86,647.00	\$ -	\$ 84,007.00	\$ 56,884.67	\$ 204,577.00	\$ -	\$ -	Unknown: treat as "found money" later on.
State Trunkline Maint.	\$ 627,474.41	\$ 758,759.84	\$ 722,736.75	\$ 702,990.33	\$ 744,084.63	\$ 740,748.30	\$ 700,000.00	Use 2020 original MDOT trunkline budget
State Non-Maint.	\$ 93,173.55	\$ 13,986.23	\$ 252,234.69	\$ 119,798.16	\$ 128,819.20	\$ 133,110.46	\$ 160,527.00	Ave of 2019 & 2020 (TWA Projects) less \$30k
Salvage Sales	\$ 3,060.08	\$ 3,519.22	\$ 3,005.42	\$ 3,194.91	\$ 1,076.23	\$ 3,262.32	\$ 2,041.00	Average of 2019 & 2020
Other Private Contributions	\$ 5,272.14	\$ 8,024.88	\$ 232,280.38	\$ 81,859.13	\$ 100,616.87	\$ 85,000.00	\$ 100,000.00	CRA/NRCS/GTB Bridge Project Contributions
Interest	\$ 7,149.29	\$ 15,944.58	\$ 36,361.21	\$ 19,818.36	\$ 31,817.96	\$ 40,000.00	\$ 20,000.00	Rates non-existent: use half of 2020 budget
Gain (Loss) on Land & Equip	\$ 54,663.34	\$ 36,225.99	\$ 38,198.00	\$ 43,029.11	\$ 18,000.00	\$ -	\$ 18,000.00	Set 2021 budget at 2020 actual
Lease Purchase Proceeds	\$ -	\$ 270,040.14	\$ 71,421.09	\$ 113,820.41	\$ -	\$ -	\$ -	No lease anticipated for 2021
<b>TOTAL REVENUE</b>	<b>\$ 6,273,185.32</b>	<b>\$ 8,078,529.33</b>	<b>\$ 8,122,930.45</b>	<b>\$ 7,491,548.36</b>	<b>\$ 6,557,078.08</b>	<b>\$ 8,061,861.18</b>	<b>\$ 7,901,892.00</b>	

Benzie County Road Commission  
2021 Budget  
Major Revenue Projections 2021

Schedule A

	<u>YE 9/30/17</u>	<u>YE 9/30/18</u>	<u>YE 9/30/19</u>		<u>Oct-July MTF YTD 8/2020</u>	<u>Aug Distr (Recvd Sept)</u>	<u>Est Sept MTF Receipts</u>	<u>Exit Point 9/30/2020</u>	<u>Forecasted 2021 Adjusted</u>
				Per MDOT forecast @ 8/2020:				\$4,108,053	\$ 4,522,237
<u>MTF Revenue</u>									
Engineering reimb	\$10,000	\$10,000	\$10,000		\$10,000		\$0	\$10,000	\$ 10,000
Primary Road	\$2,119,614	\$2,371,772	\$2,563,408	61%	\$1,960,227	\$261,245	\$275,000	\$2,496,472	\$ 2,500,000
Local Road	\$1,179,530	\$1,314,023	\$1,426,142	39%	\$1,088,426	\$145,715	\$150,000	\$1,384,141	\$ 1,600,000
Snow funds	<u>\$155,967</u>	<u>\$157,968</u>	<u>\$206,064</u>		<u>\$227,290</u>		<u>\$0</u>	<u>\$227,290</u>	<u>\$ 230,000</u>
Total MTF Distribution	\$3,465,111	\$3,853,763	\$4,205,614		\$3,285,943	\$406,960	\$425,000	\$4,117,903	\$4,340,000
					For 2021 budget, reduce MDOT forecasted by 4.02%				
					Receipts thru Aug 31, 2020		Forecasted Sept 2020	Projected Exit 2020	
County Wide Millage % increase	\$998,428	\$1,027,784 2.86%	\$1,093,605 6.02%		\$1,126,946 2.96%		\$0	\$1,126,946	\$ 1,160,750 3.0%
Forest Roads	\$43,316	\$43,346	\$43,379		\$43,381		\$0	\$43,381	\$ 43,400
Township Contributions	\$494,150	\$588,063	\$835,795		\$424,025		\$20,000	\$444,025	\$ 500,000

**Benzie County Road Commission  
Proposed 2021 Budget Summary  
For Year Ending September 30, 2021  
\*\*FOR INFORMATIONAL PURPOSES ONLY\*\***

<b>EXPENDITURES</b>	<b>2017 Actual Expenditures</b>	<b>2018 Actual Expenditures</b>	<b>2019 Actual Expenditures</b>	<b>3-year average</b>	<b>2020 YTD August 2020</b>	<b>2020 Budget</b>	<b>2021 Proposed Budget</b>	<b>Description</b>
<b>Primary Road</b>								
Heavy Maintenance	\$ 1,335,972.87	\$1,951,236.22	\$772,955.36	\$1,353,388.15	\$ 1,534,008.07	\$1,210,000.00	\$1,300,000.00	Use 3 year average, less \$50k for impact of COVID
Heavy Maintenance - Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	
Heavy Maintenance - Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	
Routine Maintenance	\$ 486,188.08	\$498,441.47	\$594,481.12	\$ 526,370.22	\$ 633,201.00	\$524,239.87 B	\$652,000.00	See sub-schedule attached
Wedging and Chipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$160,000.00	\$0.00	
Winter Maintenance	\$ 393,546.45	\$538,533.76	\$661,884.64	\$ 531,321.62	\$ 444,266.00	\$698,218.11 B	\$588,000.00	See sub-schedule attached
Traffic Control	\$ 14,472.69	\$14,141.47	\$14,017.29	\$ 14,210.48	\$ 9,706.00	\$13,083.54 B	\$14,000.00	See sub-schedule attached
<b>Local Road</b>								
Heavy Maintenance	\$ 1,166,665.20	\$907,086.80	\$1,435,206.08	\$ 1,169,652.69	\$ 824,951.00	\$1,120,000.00	\$1,200,000.00	Millage, Local Match TWP's & Additional TWP Projects
Heavy Maintenance - Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$116,000.00	\$0.00	
Heavy Maintenance - Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	
Routine Maintenance	\$ 1,318,013.29	\$1,259,235.23	\$1,449,757.10	\$ 1,342,335.21	\$ 878,300.00	\$1,398,102.53 B	\$1,377,000.00	See sub-schedule attached
Wedging and Chipping	\$ -	\$ -	\$ -	\$ -	\$ -	\$240,000.00	\$0.00	
Winter Maintenance	\$ 336,883.40	\$506,916.30	\$549,955.02	\$464,584.91	\$ 358,044.00	\$613,258.05 B	\$500,000.00	See sub-schedule attached
Traffic Control	\$ 11,065.28	\$13,880.55	\$12,447.30	\$12,464.38	\$ 8,194.00	\$10,857.87 B	\$10,000.00	See sub-schedule attached
State Trunkline Maintenance	\$ 627,474.41	\$704,544.10	\$722,709.91	\$684,909.47	\$ 744,084.63	\$740,748.30	\$ 700,000.00	Use 2020 original MDOT trunkline budget
State Non-Maintenance	\$ 93,173.55	\$13,986.23	\$252,234.69	\$119,798.16	\$ 128,819.20	\$133,110.46	\$ 160,527.00	Ave of 2019 & 2020 (TWA Projects) less \$30k
<b>Equipment Expense - Net</b>								
Direct	\$ 1,027,405.72	\$1,336,748.56	\$1,320,400.14	\$1,228,184.81	\$ 1,061,746.00	\$1,416,253.98 C	\$1,325,000.00	See sub-schedule attached
Indirect	\$ 383,321.57	\$380,103.08	\$343,423.59	\$368,949.41	\$ 267,397.00	\$384,408.27 C	\$386,200.00	See sub-schedule attached
Operating	\$ 212,965.82	\$286,307.02	\$267,643.72	\$255,638.85	\$ 191,544.00	\$284,733.37 C	\$260,000.00	See sub-schedule attached
Less Equipment Rental CR.	\$ (1,358,697.98)	(\$1,497,196.53)	(\$1,655,021.89)	(\$1,503,638.80)	\$ (1,576,911.00)	(\$1,596,533.67) C	(\$1,600,000.00)	See sub-schedule attached
Administrative Expense - Net	\$ 300,563.64	\$328,779.31	\$385,479.08	\$338,274.01	\$ 141,209.00	\$441,912.00 D	\$329,600.00	See sub-schedule attached
Other Expense	\$ -	\$58,478.52	\$ -	\$19,492.84	\$ -	\$29,824.05	\$0.00	
Interest Expense	\$ 3,108.95	\$4,464.40	\$13,216.89	\$6,930.08	\$ 12,988.00	\$15,000.00	\$9,600.00	Based on amortization schedule for grader and skid steer.
Long Term Debt Payments	\$ 7,067.53	\$14,338.34	\$39,005.51	\$20,137.13	\$ 128,339.00	\$45,000.00	\$36,300.00	Based on amortization schedule for grader and skid steer.
Capital Outlay	\$ 858,705.00	\$872,398.79	\$388,127.71	\$706,410.50	\$ 998,798.00	\$1,210,500.00 E	\$860,000.00	Based on Capital Outlay Sheet Provided
Less Depreciation	\$ (420,112.09)	(\$644,402.52)	(\$638,424.36)	(\$567,646.36)	\$658,820.50	(\$640,164.15)	(\$725,000.00)	Per calculation + depreciation on purchased plow trucks, sign, and loader
<b>TOTAL EXPENDITURES</b>	<b>\$6,797,783.38</b>	<b>\$7,548,021.00</b>	<b>\$6,929,498.90</b>		<b>\$7,447,504.70</b>	<b>\$8,568,552.58</b>	<b>\$7,383,227.00</b>	
Excess Revenue (Expenditures)	(\$524,598.06)	\$530,508.33	\$1,193,431.55					
Beginning Fund Balance	\$ 2,421,346.66	\$1,896,748.60	\$2,427,256.93					
<b>Ending Fund Balance</b>	<b>\$1,896,748.60</b>	<b>\$2,427,256.93</b>	<b>\$3,620,688.48</b>					

**Benzie County Road Commission  
2021 Budget worksheet  
Primary and Local Road Maintenance**

Schedule B

<u>Primary Road</u>	<u>Year ended 9/30/17</u>	<u>Year ended 9/30/18</u>	<u>Year ended 9/30/19</u>	<u>Three year Average</u>	<u>As of 8-31-20</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Supervisor	\$ 90,102	\$ 93,176	\$ 83,257	\$ 88,845	\$ 55,747	\$ -	\$ 80,000
Inspection	\$ 476	\$ -	\$ 99	\$ 192	\$ -	\$ -	\$ -
Seal coating	\$ -	\$ -	\$ -		\$ 148,566	\$ -	\$ -
Surface	\$ 61,930	\$ 55,461	\$ 210,682	\$ 109,358	\$ 92,729	\$ -	\$ 225,000
Shoulders	\$ 90,752	\$ 97,436	\$ 134,095	\$ 107,428	\$ 144,881	\$ -	\$ 140,000
Tree removal	\$ 139,905	\$ 157,435	\$ 77,422	\$ 124,921	\$ 101,874	\$ -	\$ 100,000
Drainage	\$ 56,631	\$ 49,393	\$ 31,178	\$ 45,734	\$ 44,301	\$ -	\$ 45,000
Mowing	\$ 26,369	\$ 36,412	\$ 42,324	\$ 35,035	\$ 23,628	\$ -	\$ 40,000
Guardrail	\$ 6,063	\$ 1,585	\$ 5,714	\$ 4,454	\$ 9,668	\$ -	\$ 10,000
Sweeping	\$ 6,432	\$ 2,953	\$ 3,088	\$ 4,158	\$ 8,823	\$ -	\$ 9,000
Roadside cleanup	\$ 2,016	\$ 4,261	\$ 1,345	\$ 2,541	\$ 999	\$ -	\$ 1,000
Bridge inspection	\$ 4,124	\$ 330	\$ 560	\$ 1,671	\$ 586	\$ -	\$ 500
Pavement marking	\$ 1,324	\$ -	\$ -	\$ 441	\$ -	\$ -	\$ -
Traffic count	\$ 217	\$ -	\$ 4,717	\$ 1,645	\$ 1,399	\$ -	\$ 1,500
<b>Subtotal Routine</b>	<b>\$ 486,341</b>	<b>\$ 498,442</b>	<b>\$ 594,481</b>	<b>\$ 526,423</b>	<b>\$ 633,201</b>	<b>\$ 684,240</b>	<b>\$ 652,000</b>
Winter maintenance	\$ 280,414	\$ 346,284	\$ 493,944	\$ 373,547	\$ 317,870	\$ -	\$ 425,000
Winter night patrol	\$ 102,173	\$ 178,282	\$ 145,390	\$ 141,948	\$ 117,436	\$ -	\$ 145,000
Other winter	\$ 10,959	\$ 13,968	\$ 22,551	\$ 15,826	\$ 8,960	\$ -	\$ 18,000
<b>Subtotal Winter</b>	<b>\$ 393,546</b>	<b>\$ 538,534</b>	<b>\$ 661,885</b>	<b>\$ 531,321</b>	<b>\$ 444,266</b>	<b>\$ 698,218</b>	<b>\$ 588,000</b>
Sign maintenance	\$ 14,473	\$ 14,141	\$ 14,017	\$ 14,210	\$ 9,706	\$ 13,084	\$ 14,000
<b>Total Primary</b>	<b>\$ 894,360</b>	<b>\$ 1,051,117</b>	<b>\$ 1,270,383</b>	<b>\$ 1,071,954</b>	<b>\$ 1,087,173</b>	<b>\$ 1,395,542</b>	<b>\$ 1,254,000</b>

<u>Local Road</u>	<u>Year ended 9/30/17</u>	<u>Year ended 9/30/18</u>	<u>Year ended 9/30/19</u>	<u>Three year Average</u>	<u>As of 8-31-20</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Dust	\$ 113,504	\$ 125,508	\$ 156,745	\$ 131,919	\$ 61,219	\$ -	\$ 130,000
Field supervision	\$ 65,308	\$ 70,129	\$ 103,366	\$ 79,601	\$ 59,546	\$ -	\$ 100,000
Surface	\$ 588,539	\$ 595,110	\$ 531,190	\$ 571,613	\$ 377,329	\$ -	\$ 525,000
Shoulders	\$ 98,655	\$ 101,485	\$ 220,150	\$ 140,097	\$ 120,911	\$ -	\$ 200,000
Tree removal	\$ 291,522	\$ 257,879	\$ 281,668	\$ 277,023	\$ 161,985	\$ -	\$ 275,000
Drainage	\$ 116,730	\$ 62,536	\$ 88,341	\$ 89,202	\$ 63,743	\$ -	\$ 80,000
Mowing	\$ 28,022	\$ 31,815	\$ 51,863	\$ 37,233	\$ 18,157	\$ -	\$ 50,000
Guardrail	\$ 1,018	\$ 1,237	\$ 2,774	\$ 1,676	\$ 185	\$ -	\$ 2,500
Road side cleanup	\$ 1,394	\$ 1,786	\$ 1,525	\$ 1,568	\$ 632	\$ -	\$ 1,500
Sweeping	\$ 11,670	\$ 6,691	\$ 4,268	\$ 7,543	\$ 3,918	\$ -	\$ 5,000
Bridge Maintenance	\$ 1,141	\$ 5,059	\$ 4,112	\$ 3,437	\$ 9,319	\$ -	\$ 4,000
Traffic counts	\$ 387	\$ -	\$ 3,755	\$ 1,381	\$ 1,356	\$ -	\$ 4,000
<b>Subtotal Routine</b>	<b>\$ 1,317,890</b>	<b>\$ 1,259,235</b>	<b>\$ 1,449,757</b>	<b>\$ 1,342,293</b>	<b>\$ 878,300</b>	<b>\$ 1,754,103</b>	<b>\$ 1,377,000</b>
Winter	\$ 336,883	\$ 506,916	\$ 549,955	\$ 464,585	\$ 358,044	\$ 613,258	\$ 500,000
Traffic control	\$ 11,065	\$ 13,881	\$ 12,447	\$ 12,464	\$ 8,194	\$ 10,858	\$ 10,000
<b>Total Local</b>	<b>\$ 1,665,838</b>	<b>\$ 1,780,032</b>	<b>\$ 2,012,159</b>	<b>\$ 1,819,342</b>	<b>\$ 1,244,538</b>	<b>\$ 2,378,219</b>	<b>\$ 1,887,000</b>

**Benzie County Road Commission  
2021 Budget-Net Equipment Expense**

**Schedule C**

Note: 8-31-20 balances do not include fringe/OH spread

Description	Account No.	Year ended 9/30/2017	Year ended 9/30/2018	Year ended 9/30/2019	Three year Average	Y-T-D at 8/31/20	2020 Budget	2021 Budget
A510-labor, parts, outside purchases		\$ 648,763	\$ 735,143	\$ 722,935	\$ 702,280	\$ 498,115	\$ -	\$ 725,000
Vehicle/Equip depreciation		\$ 378,643	\$ 601,606	\$ 597,465	\$ 525,905	\$ 563,631	\$ -	\$ 600,000
<b>Total A510 Direct</b>		<b>\$ 1,027,406</b>	<b>\$ 1,336,749</b>	<b>\$ 1,320,400</b>	<b>\$ 1,228,185</b>	<b>\$ 1,061,746</b>	<b>\$ 1,416,254</b>	<b>\$ 1,325,000</b>
<b>Indirect - A511</b>								
Shop Labor	A511- 707	\$ 58,280	\$ 47,074	\$ 46,820	\$ 50,725	\$ 26,458	\$ -	\$ 45,000
Drug Testing	A511- 721	\$ 840	\$ 850	\$ 1,065	\$ 918	\$ 1,309	\$ -	\$ 1,500
Shop office supplies	A511- 728	\$ 1,747	\$ 449	\$ 720	\$ 972	\$ 1,220	\$ -	\$ 1,000
Safety supplies	A511- 734	\$ 46,451	\$ 1,935	\$ 2,499	\$ 16,962	\$ 4,476	\$ -	\$ 15,000
Shop supplies-Misc	A511- 737	\$ 298	\$ 47,501	\$ 47,333	\$ 31,711	\$ 46,487	\$ -	\$ 51,000
Shop Tools	A511- 790	\$ 1,702	\$ 7,154	\$ 2,063	\$ 3,640	\$ 6,757	\$ -	\$ 3,500
Shop Inventory Adj	A511- 791	\$ (2,307)	\$ (1,016)	\$ 6,505	\$ 1,061	\$ 4,121	\$ -	\$ -
Laundry Uniforms	A511- 806	\$ 6,773	\$ 7,429	\$ 23,545	\$ 12,582	\$ 6,744	\$ -	\$ 12,000
Educator	A511- 810	\$ 28,095	\$ 43,128	\$ 7,191	\$ 26,138	\$ 4,889	\$ -	\$ 25,000
Shop telephone	A511- 851	\$ 1,079	\$ 1,100	\$ 1,173	\$ 1,117	\$ 1,019	\$ -	\$ 1,000
Freight	A511- 862	\$ 577	\$ 892	\$ 948	\$ 806	\$ 442	\$ -	\$ 1,000
Insurance-Bldg	A511- 875	\$ 15,670	\$ 16,678	\$ 16,177	\$ 16,175	\$ 16,737	\$ -	\$ 18,000
Insurance-fleet	A511- 878	\$ 28,417	\$ 28,661	\$ 29,622	\$ 28,900	\$ 34,085	\$ -	\$ 35,000
Underground tank ins	A511- 883	\$ 1,380	\$ (74)	\$ -	\$ 435	\$ -	\$ -	\$ -
MISS DIG	A511- 920	\$ 51	\$ -	\$ 19,304	\$ 6,452	\$ -	\$ -	\$ 20,000
Electricity-shop	A511- 921	\$ 22,040	\$ 21,955	\$ 19,304	\$ 21,100	\$ 14,794	\$ -	\$ 20,000
Electricity-radio tower	A511- 921.1	\$ 2,280	\$ 2,566	\$ 3,060	\$ 2,635	\$ 1,083	\$ -	\$ -
Heat-shop	A511- 922	\$ 10,869	\$ 11,069	\$ 11,253	\$ 11,064	\$ 10,450	\$ -	\$ 11,500
Sewer	A511- 923	\$ 328	\$ 1,354	\$ 1,032	\$ 905	\$ 1,391	\$ -	\$ 1,400
Generator	A511- 924	\$ 2,807	\$ -	\$ 1,135	\$ 1,314	\$ 4,423	\$ -	\$ 2,000
Water-Building	A511- 925	\$ 140	\$ 407	\$ 962	\$ 503	\$ 292	\$ -	\$ 500
Fuel Station R/M	A511- 930	\$ 6,174	\$ 3,041	\$ 8,362	\$ 5,859	\$ 4,215	\$ -	\$ 7,000
Bldg Maintenance	A511- 931	\$ 28,461	\$ 24,641	\$ 36,749	\$ 29,950	\$ 29,464	\$ -	\$ 35,000
Yard-Storage	A511- 932	\$ 83,909	\$ 72,380	\$ 36,866	\$ 64,385	\$ 17,207	\$ -	\$ 35,000
Shop Equipment repair	A511- 933	\$ 11,279	\$ 6,257	\$ 9,918	\$ 9,151	\$ 3,246	\$ -	\$ 10,000
Security cameras	A511- 934	\$ 2,432	\$ 2,616	\$ 2,790	\$ 2,613	\$ 2,021	\$ -	\$ 7,000
Underground tank	A511- 946	\$ -	\$ 4,165	\$ 111	\$ 1,425	\$ -	\$ -	\$ -
Misc Indirect	A511- 955	\$ 160	\$ -	\$ 111	\$ 90	\$ -	\$ -	\$ -
Deprec-shop equip	A511- 968	\$ 19,705	\$ 24,207	\$ 22,537	\$ 22,150	\$ 19,144	\$ -	\$ 22,600
Depreciation-Bldg	A511- 968.1	\$ 3,684	\$ 3,684	\$ 3,684	\$ 3,684	\$ 4,923	\$ -	\$ 5,200
Fringe benefit allocate								
<b>Total A511</b>		<b>\$ 383,321</b>	<b>\$ 380,103</b>	<b>\$ 362,839</b>	<b>\$ 375,422</b>	<b>\$ 267,397</b>	<b>\$ 384,408</b>	<b>\$ 386,200</b>
Operating Stock	A512	\$ 212,966	\$ 286,307	\$ 267,644	\$ 255,639	\$ 191,544	\$ 284,733	\$ 260,000
<b>Total Equipment costs:</b>		<b>\$ 1,623,693</b>	<b>\$ 2,003,159</b>	<b>\$ 1,950,883</b>	<b>\$ 1,859,246</b>	<b>\$ 1,520,687</b>	<b>\$ 2,085,395</b>	<b>\$ 1,971,200</b>
Schedule C "rental rate" charged		\$ (1,358,698)	\$ (1,497,197)	\$ (1,655,022)	\$ (1,655,022)	\$ (1,576,911)	\$ (1,596,534)	\$ (1,600,000)
<b>Net Equipment (gain)/loss</b>		<b>\$ 264,995</b>	<b>\$ 505,962</b>	<b>\$ 295,861</b>	<b>\$ 204,224</b>	<b>\$ (56,224)</b>	<b>\$ 488,861</b>	<b>\$ 371,200</b>

**Schedule D**

**Administrative Expenses**

Description	Account No.	Year ended 9/30/2017	Year ended 9/30/2018	Year ended 9/30/2019	Three year Average	Y-T-D at 8/31/20	2020 Budget	2021 Budget
Admin Salaris	A515- 703	\$ 311,806	\$ 341,670	\$ 398,771	\$ 350,749	\$ 168,472	\$ -	\$ 350,000
Administrative Leave	A515- 709	\$ 2,386	\$ 1,196	\$ -	\$ 1,194	\$ -	\$ -	\$ -
Office supplies	A515- 728	\$ 17,576	\$ 17,012	\$ 28,784	\$ 21,124	\$ 17,070	\$ -	\$ 20,000
Office small equip	A515- 728.1	\$ -	\$ -	\$ 4,748	\$ 1,583	\$ 1,250	\$ -	\$ 1,000
Office Furniture	A515- 728.2	\$ -	\$ -	\$ 4,818	\$ 1,606	\$ 885	\$ -	\$ 1,000
Dues	A515- 730	\$ 4,187	\$ 8,007	\$ 9,966	\$ 7,387	\$ 9,395	\$ -	\$ 10,000
Maps	A515- 732	\$ -	\$ -	\$ 1,515	\$ 505	\$ -	\$ -	\$ -
Professional fees	A515- 801	\$ 25,785	\$ 15,234	\$ 20,588	\$ 20,536	\$ 10,582	\$ -	\$ 20,000
Legal Expense	A515- 803	\$ 4,085	\$ 17,690	\$ 1,857	\$ 7,877	\$ 1,997	\$ -	\$ 16,000
Admin Training	A515- 810	\$ 5,546	\$ 2,254	\$ 1,958	\$ 3,253	\$ 1,688	\$ -	\$ 2,000
Communications	A515- 851	\$ 5,470	\$ 6,381	\$ 7,647	\$ 6,499	\$ 5,657	\$ -	\$ 6,500
Travel	A515- 861	\$ 1,407	\$ 1,129	\$ 631	\$ 1,056	\$ 261	\$ -	\$ 1,000
Advertising	A515- 874	\$ 1,889	\$ 582	\$ 2,411	\$ 1,627	\$ 1,629	\$ -	\$ 1,600
Admin Utilities	A515- 920	\$ 1,662	\$ 1,749	\$ 1,643	\$ 1,685	\$ 1,360	\$ -	\$ 1,700
Bank fees	A515- 921	\$ -	\$ -	\$ 55	\$ 18	\$ 45	\$ -	\$ -
Office Maintenance	A515- 931	\$ 3,048	\$ 3,000	\$ 2,943	\$ 2,997	\$ 2,478	\$ -	\$ 3,000
Admin Misc	A515- 955	\$ 680	\$ 179	\$ 340	\$ 400	\$ 1	\$ -	\$ -
Depr-office equip	A515- 968	\$ 2,935	\$ 2,389	\$ 3,104	\$ 2,809	\$ 3,017	\$ -	\$ 3,300
Depr-engineer equip	A515- 968.1	\$ 1,907	\$ 491	\$ 309	\$ 902	\$ -	\$ -	\$ -
Depr-office bldg	A515- 968.2	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,020	\$ -	\$ 1,000
	<b>Total A515</b>	<b>\$ 391,482</b>	<b>\$ 420,076</b>	<b>\$ 493,201</b>	<b>\$ 434,920</b>	<b>\$ 226,807</b>	<b>\$ -</b>	<b>\$ 438,100</b>
Handling charges	646	\$ (10,573)	\$ (11,254)	\$ (12,170)	\$ (11,332)	\$ (8,663)	\$ -	\$ (12,000)
Overhead-other	630	\$ (8,549)	\$ (6,824)	\$ (6,177)	\$ (7,183)	\$ (5,707)	\$ -	\$ (6,500)
Overhead-trunkline	629 -1	\$ (71,797)	\$ (73,219)	\$ (89,376)	\$ (78,131)	\$ (71,228)	\$ -	\$ (90,000)
	<b>Net administrative</b>	<b>\$ 300,563</b>	<b>\$ 328,779</b>	<b>\$ 385,478</b>	<b>\$ 338,274</b>	<b>\$ 141,209</b>	<b>\$ 441,912</b>	<b>\$ 329,600</b>

<b>Benzie County Road Commission</b>			
<b>Capital Outlay Plan</b>			
<b>FY 2021 Budget</b>			
<u>2021 Equipment/Vehicles</u>	<u>Quantity</u>		<u>Total Cost</u>
#414 cab and chassis;	1		\$131,000.00
#415 cab and chassis	1		\$131,000.00
Equip #414	1		\$136,000.00
Equip #415	1		\$93,500.00
Sign Truck	1		\$155,000.00
Misc small items/chainsaws/cameras			\$4,500.00
3/4 ton Pickup reg cab with 8'2" V-plow			\$40,000.00
Bomag BPR 60/65 DE Compactor			\$15,000.00
Mini Excavator 12,000 lb.			\$75,000.00
Tag Trailer - 20 ton			\$21,000.00
Brush Cutter Head for Tractor #603			\$12,000.00
Slip-in Sander-Monroe			\$31,000.00
Windrower			\$12,000.00
Feller Buncher DFM Compact			\$18,000.00
Brush Cutter Head-Skid Steer Diamond 48"			\$15,000.00
<b>Total Capital Outlay FY 2020</b>			<b>\$ 890,000.00</b>
Costs for cab and chassis, truck equipment and constructing the sign truck are based upon quoted prices; all other cost are estimates.			



**Date: 9/15/2020**

## **Assumptions**

Assumptions for 2021 Budget as of 8/26/20

1. Due to the unknown impact of COVID, MTF budgeted at 2020 actual levels to be conservative.
2. Payroll costs will increase by 3%
3. Inflation will rise by 2% for the year over 2021 estimated costs
4. No MCRCSIP refund projected.
5. Winter will be based on 2019 adjusted by inflation
6. Additional contributions will be made to MERS.  
Due to impact of COVID, additional monthly voluntary payments to MERS will remain at \$25,000.00 for a total of \$300,000.00 for the 2021 fiscal year.