

2022 BUDGET

Original:
Adopted: 12/07/21

REVENUES

	Schedule		Schedule
	Detail	Primary Road	Detail
Transportation Funds			
Engineering	A-1		B-1
Primary Roads	A-1		B
Local Roads	A-1		
Primary Roads-Urban	A-1		
Local Roads-Urban	A-1		
MTF Snow Removal Funds	A-1		
MTF revenues:			
		\$ 10,000	
		\$ 3,494,700	
		\$ 1,731,900	
		\$ 99,290	
		\$ 44,130	
		\$ 295,000	
		\$ 5,675,020	
Forest Road Funds	A		
		\$ 39,750	
State Trunkline Maintenance	A		A
State - TWA/MDOT projects	A	\$ 700,000	
State - trunkline audit refund	A	\$ 100,000	
Township Contributions	A	\$ -	
Millage Receivable	A	\$ 360,509	
BIA/Other Grants	A	\$ 1,455,560	
Federal Aid	A	\$ -	
		\$ -	

Total: Core Revenues:

\$ 8,330,839

Misc. Revenues:

Miscellaneous contributions	A	\$ 6,500	
Developer/private contributions	A	\$ -	
Permits & Fees	A	\$ 67,000	
G/L on Disposal of Equip	A	\$ 60,000	
Interest Earned	A	\$ 500	
Salvage Sales	A	\$ 25,000	
Total Misc Revenues:		\$ 159,000	

Non-Cash Revenues:

Gain on Aggregate

\$ 3,000

A

\$ 3,000

Total Non-cash Revenues:

Total Revenues:

\$ 8,492,839

EXPENDITURES

Preservation-Structural Impr.	B-1	\$ -	
Routine Maintenance	B	\$ 1,970,868	
Local Road			
Preservation-Structural Impr.	B-1	\$ 1,966,500	
Routine Maintenance	B	\$ 3,154,682	
State Trunkline Maintenance	A	\$ 700,000	
State - TWA/MDOT projects	A	\$ 100,000	
Capital Outlay - Net	C	\$ 1,418	
Equipment Expense - Net	D	\$ 421,410	
Fringes & Insurance	E-1	\$ -	
Administrative Exp - Net	E-2	\$ 344,816	

\$ 8,659,694

\$ (166,855)

Net impact on fund balance

Schedule A

MTF	2017	2018	2019	2020	Post thru		(Rec Dec'21)		(Rec Jan '22)		(Rec Feb '22)		2022 Budget
					Oct-21	Oct '21 distr.	Nov '21 distr.	Nov '21 distr.	Dec '21 distr.	Dec '21 distr.	Exit point.	Exit point.	
Engineering	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Primary Roads	\$ 2,555,544	\$ 2,732,827	\$ 3,044,673	\$ 3,058,778	\$ 2,623,397	\$ 252,000	\$ 244,000	\$ 281,000	\$ 281,000	\$ 3,400,397	\$ 3,400,397	\$ 3,494,700	\$ 3,494,700
Local Roads	\$ 1,284,495	\$ 1,374,230	\$ 1,527,544	\$ 1,536,023	\$ 1,294,047	\$ 123,000	\$ 118,000	\$ 127,000	\$ 127,000	\$ 1,662,047	\$ 1,662,047	\$ 1,731,900	\$ 1,731,900
Primary-Urban	\$ 72,479	\$ 77,361	\$ 85,910	\$ 86,410	\$ 72,832	\$ 6,500	\$ 6,800	\$ 7,200	\$ 7,200	\$ 93,132	\$ 93,132	\$ 99,290	\$ 99,290
Local-Urban	\$ 34,113	\$ 36,411	\$ 40,435	\$ 40,671	\$ 34,280	\$ 3,200	\$ 3,000	\$ 3,500	\$ 3,500	\$ 43,980	\$ 43,980	\$ 44,130	\$ 44,130
Total MTF	\$ 3,956,631	\$ 4,230,829	\$ 4,708,562	\$ 4,731,881	\$ 4,034,555	\$ 384,700	\$ 371,600	\$ 418,700	\$ 418,700	\$ 5,209,555	\$ 5,209,555	\$ 5,380,020	\$ 5,380,020
	32.80%	6.93%	11.29%	0.50%									3.27%

	2017	2018	2019	2020	Balance at		Estimated		2021 Est		2021 Budget	2022 Budget
					10/31/2021	Nov '21	Dec '21	Exit point.	Exit point.			
MTF-Snow Funds	\$ 193,502	\$ 252,418	\$ 278,418	\$ 295,300	\$ -	\$ 310,309	\$ 310,309	\$ 310,309	\$ 310,309	\$ 250,000	\$ 250,000	\$ 295,000
Forest Roads	\$ 39,731	\$ 39,730	\$ 39,731	\$ 39,731	\$ 39,731	\$ -	\$ -	\$ 39,731	\$ 39,731	\$ 39,750	\$ 39,750	\$ 39,750
State Trunkline	\$ 624,959	\$ 631,176	\$ 698,634	\$ 707,037	\$ 421,091	\$ 66,000	\$ 105,000	\$ 592,091	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
State - TWA	\$ 24,301	\$ 171,419	\$ 83,670	\$ 270,296	\$ 340,594	\$ 1,000	\$ 1,200	\$ 342,794	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
-Trunkline audit	\$ 243,070	\$ -	\$ 58,013	\$ 93,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Millage	\$ 1,232,098	\$ 1,240,362	\$ 1,306,607	\$ 1,351,837	\$ 1,410,512	\$ -	\$ -	\$ 1,410,512	\$ 1,418,675	\$ 1,418,675	\$ 1,418,675	\$ 1,455,560
BIA/Other Grants	\$ 73,525	\$ -	\$ -	\$ 231,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Federal Aid	\$ 368,250	\$ -	\$ 562,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salvage Sales	\$ 6,182	\$ 3,267	\$ 2,431	\$ 4,581	\$ 32,046	\$ 1,000	\$ 1,000	\$ 34,046	\$ 2,400	\$ 2,400	\$ 2,400	\$ 25,000
Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 14,066	\$ 9,403	\$ 9,722	\$ 6,985	\$ 5,072	\$ 500	\$ 500	\$ 6,072	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,500
Public-other	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 14,066	\$ 59,403	\$ 9,722	\$ 6,985	\$ 5,072	\$ 500	\$ 500	\$ 6,072	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,500

Fees/Permits	\$ 32,375	\$ 58,020	\$ 58,115	\$ 55,145	\$ 57,965	\$ 2,000	\$ 3,800	\$ 63,765	\$ 60,000	\$ 60,000	\$ 67,000
GI-disposal equip	\$ 180,327	\$ 56,117	\$ 38,592	\$ 28,000	\$ 101,473	\$ 15,000	\$ -	\$ 116,473	\$ 12,000	\$ 12,000	\$ 60,000
Interest Income	\$ 4,113	\$ 11,637	\$ 37,626	\$ 8,839	\$ (363)	\$ 30	\$ 30	\$ (303)	\$ 3,000	\$ 3,000	\$ 500
Gain on aggregate	\$ 14,846	\$ 16,669	\$ 18,714	\$ 3,759	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000
Depreciation Allow	\$ 785,593	\$ 804,218	\$ 820,119	\$ 944,786	\$ 581,613	\$ 84,000	\$ 84,000	\$ 749,613	\$ 1,015,000	\$ 1,015,000	\$ 1,009,800
	Calculated								Calculated		

Township Contributions: (Historic detail by township)

	Leland	Empire	Kasson	Glen Arbor	Leelanau	Bingham	Cleveland	Suttons Bay	Totals
2016									\$ 181,750
2017				\$ 44,250	\$ 137,500				\$ -
2018									\$ 133,427
2019				\$ 146,409	\$ -	\$ 22,750		\$ 106,192	\$ 274,374
2020			\$ 158,545		\$ -	\$ 12,500	\$ 125,000	\$ 34,861	\$ 330,906
2021							\$ 56,262		\$ 56,262
Estimated 2022							\$ 360,509		\$ 360,509

Chalets & Sugar

Footnotes:

See separate MTF Forecast spreadsheet to follow rationale of how the 2022 budget was prepared, using MDOT's August 2021 forecasted revenue.

MTF Snow Funds/Forest Road: steadily rising in past few years: base 2022 budget on payments received in the late fall of 2021.

State Trunkline: This is dependent upon the severity of winter. Since this is difficult to predict, the budget is based on historical data from previous years.

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 with the proceeds collected by the various townships and remitted to the County during the first quarter of 2022. Additional millage revenues for real personal property is also received, but this amount is on the tax rolls. Therefore, the 2022 budget is set at the calculated amount as will be accrued in December 2021.

Federal Aid: There have been no buyers for our federal in recent years and no sale has been budgeted for 2022.

Salvage Sales: Includes estimate for disposal of miscellaneous surplus and material salvage sales.

Other Contributions: Primarily the ten cent per gallon surcharge on fuel sold to other governmental entities.

Permits and Fees: Set 2022 budget based on activity for 2021.

Gain/loss disposal of equipment: Staff anticipating disposing of following pieces of surplus equipment: trucks #39, #48, #81, #69 and #73 for a total of \$54,000; tractor #94 \$6,000; Misc \$5,500.

Interest Income: Interest rates continue to be low with minimal return.

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

Depreciation Allowance: Based upon depreciation schedules ran for 2022 with all 2021 capital items loaded: then adjusted for anticipated 2022 capital acquisitions using similar purchasing history.

Township Contributions: Anticipated cost share project share agreement with Cleveland Township for Sugar Bay Lane & Chalets. Estimated total project cost of \$721,000.

2022 CRACK SEAL ONLY- PRELIMINARY BUDGET

	Length in Miles	Repair type	Sch B-1 Total Cost
PRIMARY ROADS			
CR 667 - CR 616 to M-22	4.37	Crack Seal	\$19,300
CR 616 - CR 669 to CR 667	2.21	Crack Seal	9,800
CR 669 - County Line to M-72	1.02	Crack Seal	4,500
CR 669 - M-72 to CR 616	3.52	Crack Seal	15,500
CR 675 - M-72 to CR 616	2.65	Crack Seal	11,700
CR 651 - M-72 to M-22	12.26	Crack Seal	54,000
PRIMARY MILES	26.03	Primary Crack Seal Budget	\$114,800
LOCAL ROADS			
Solon Rd - M-72 to CR 616	2.13	Crack Seal	9,400
CRACK SEAL TOTAL			\$124,200

2022 CHIPSEAL MATERIAL COST - PRELIMINARY BUDGET

	Length in Miles	SYDS of Chipseal	Repair type	
PRIMARY ROADS				
CR 618 - CR 633 to M-22	1.73	-	Chip/Fog	48,500
CR 633 - CR 626 to M-22	3.64	-	Chip/Fog	102,000
CR 626 - M-22 to CR 637	1.52	-	Chip/Fog	42,600
CR 614 - Section Corner to CR 641	3.73	-	Chip/Fog	104,500
CR 637 - M-204 to M-22	6.79	-	Chip/Fog	190,200
PRIMARY MILES	17.41			\$487,800
LOCAL ROADS				
Christianson - CR 626 to M-22	1.89		Chip/Fog	\$53,000
Peterson - Christianson to CR 633	0.55		Chip/Fog	15,400
Swede - CR 626 - CR 633	1.68		Chip/Fog	47,100
Matheson - CR 633 to Lee Mann	1.69		Chip/Fog	47,400
Tatch - Putnam to CR 631	0.55		Chip/Fog	15,400
Craker - CR 631 - M-22	1.13		Chip/Fog	31,700
Onomonee - Lk Michigan to Carlson	0.86		Chip/Fog	24,100
Pertner - Eagle Hwy to CR 637	1.26		Chip/Fog	35,300
Revdol - CR 633 to M-22	1.08		Chip/Fog	30,300
Lakeview Hills - Lakeview to M-22	3.80		Chip/Fog	106,400
Lakeview Rd - Lakeview Hills to CR 641	1.82		Chip/Fog	51,000
Solon - M-72 to CR 616	2.13		Chip/Fog	59,700
School Lake - Wheeler to CR 669	1.99		Chip/Fog	55,800
Trumbull - CR 675 to CR 669	2.68		Chip/Fog	75,100
Chaney - Maple Hill to Wheeler	1.49		Chip/Fog	41,800
LOCAL MILES	24.60			\$689,500
TOTAL MILES OF CHIPSEAL	42.01	Chipseal Total		\$1,177,300

2022 HMA (FULL WEDGE) w/GRAVEL SHOULDERS - PRELIMINARY BUDGET

	Length in Miles	Repair type	
LOCAL ROADS			
Hilltop - Elm Valley to M-22	1.12	Wedging only	\$106,400
Hoxie - Grandview to Lincoln	0.90	Wedging only	85,500
Dalzell - CR 633 to road end	0.40	Wedging only	38,000
Gills Pier - M-22 to gravel	1.10	Wedging only	104,500
Hanson - CR 637 to Setterbo	0.83	Wedging only	78,900
Stowe - Solem to road end	1.00	Wedging only	95,000
Peshawbestown - McKeese to Putnam	1.58	Wedging only	150,100
Peck - M-22 to S Shore Dr	0.40	Wedging only	38,000
S Shore - Peck to Smith	0.26	Wedging only	24,700
Stony Pt - Smith to Nanagosa Trail	2.34	Wedging only	222,300
Tremain - CR 616 to Trumbull	0.93	Wedging only	88,400
Cedar - County Line to M-72	0.20	Wedging only	19,000
Labor/Equipment-prep/restoration			\$165,000
Fringe benefit/OH allocation			\$29,700
LOCAL MILES	11.06	13,575	\$194,700
			\$1,050,800

**Leelanau County Road Commission
2022 Capital Outlay**

Cab & Chassis Truck #1	\$ 130,015	
Dump box-body	\$ 68,100	
Slip in sander	\$ 22,250	
Patrol wing	\$ 15,100	
Underbody circle/blade	\$ 10,450	
Total		\$ 245,915
Cab & Chassis Truck #2	\$ 130,015	
Dump box-body	\$ 68,100	
Slip in sander	\$ 22,250	
Patrol wing	\$ 15,100	
Underbody circle/blade	\$ 10,450	
Total		\$ 245,915
John Deere 6120M tractor		\$ 98,596
Schulte rotary cutter		\$ 44,372
3/4 Ton crew truck (2)		\$ 69,420
Rock tub		\$ 90,000
Force feed loader		\$ 200,000
Used man lift		\$ 15,000
Chainsaws		\$ 2,000
Total:		\$ 1,011,218
Less: Allowance for Depreciation:		<u>\$ (1,009,800)</u>
Net Capital Outlay:		<u><u>\$ 1,418</u></u>

Leelanau County Road Commission
2022 Budget-Net Equipment Expense

Schedule D

Description	Account No.	Year ended				Year ended 2020	Year ended 2019	Year ended 2018	Year ended 2017	Four year Average	** Estimated Nov-Dec based on historical 2020 actual.				Ending 12/31/2021	2021 Budget	2022 Budget
		2017	2018	2019	2020						Y-T-D at 10/31/21	Estimated Nov 2021	Estimated Dec 2021				
A510-labor, parts (net of fringes)		\$ 423,522	\$ 433,031	\$ 351,937	\$ 437,172	\$ -	\$ -	\$ 411,415	\$ -	\$ -	\$ 39,000	\$ 43,000	\$ 347,887	\$ 400,000	\$ 400,000		
Vehicle/Equip depreciation		\$ 685,829	\$ 711,565	\$ 715,558	\$ 835,957	\$ -	\$ -	\$ 737,227	\$ -	\$ 1,780	\$ 1,780	\$ 1,825	\$ 21,000	\$ 22,500			
Allocated Fringe Benefits:										\$ 2,800	\$ 2,800	\$ 3,400	\$ 39,000	\$ 38,750			
Total A510 Direct Equipment		\$ 1,109,351	\$ 1,144,596	\$ 1,067,495	\$ 1,273,129	\$ -	\$ -	\$ 1,148,643	\$ -	\$ 500	\$ 500	\$ 600	\$ 12,500	\$ 8,400	\$ 241,700	\$ 224,510	
Shop Supplies										\$ 4,619	\$ 200	\$ 200	\$ 5,019	\$ 4,000	\$ 1,541,700	\$ 1,634,310	
Labor-janitor	A511- 707.1	\$ 259	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	
Fleet Manager	A511- 707.2	\$ 20,083	\$ 25,279	\$ 25,472	\$ 44,535	\$ -	\$ -	\$ 28,842	\$ -	\$ 1,780	\$ 1,780	\$ 1,825	\$ 18,768	\$ 22,500	\$ -	\$ -	
Labor-buildings	A511- 707.3	\$ 41,688	\$ 44,775	\$ 33,565	\$ 59,946	\$ -	\$ -	\$ 44,994	\$ -	\$ 2,800	\$ 2,800	\$ 3,400	\$ 35,121	\$ 38,750	\$ 1,009,800	\$ 1,009,800	
Labor-Grounds	A511- 707.4	\$ 8,721	\$ 8,549	\$ 8,253	\$ 19,735	\$ -	\$ -	\$ 11,315	\$ -	\$ 500	\$ 500	\$ 600	\$ 11,510	\$ 8,400	\$ 12,500	\$ 12,500	
Misc/meetings	A511- 707.5	\$ 1,968	\$ 2,063	\$ 10,472	\$ 3,434	\$ -	\$ -	\$ 4,484	\$ -	\$ 200	\$ 200	\$ 200	\$ 5,019	\$ 4,000	\$ 5,500	\$ 5,500	
General maintenance	A511- 707.6			\$ 9,473	\$ 33,537	\$ -	\$ -	\$ 10,753	\$ -	\$ 15,612	\$ 200	\$ 100	\$ 15,912	\$ -	\$ 15,000	\$ 15,000	
Drug Testing	A511- 721	\$ 2,375	\$ 2,991	\$ 2,745	\$ 3,849	\$ -	\$ -	\$ 2,990	\$ -	\$ 1,854	\$ 500	\$ 500	\$ 2,854	\$ 2,500	\$ 3,200	\$ 3,200	
Janitorial supplies	A511- 731	\$ 12,090	\$ 14,104	\$ 11,616	\$ 13,838	\$ -	\$ -	\$ 12,912	\$ -	\$ 15,566	\$ 1,250	\$ 1,250	\$ 18,066	\$ 10,000	\$ 23,000	\$ 23,000	
Welding supplies	A511- 733	\$ 1,236	\$ 1,756	\$ 1,621	\$ 1,667	\$ -	\$ -	\$ 1,570	\$ -	\$ 2,552	\$ 50	\$ 100	\$ 2,702	\$ 1,500	\$ 2,500	\$ 2,500	
Safety supplies	A511- 734	\$ 31	\$ 665	\$ -	\$ 237	\$ -	\$ -	\$ 233	\$ -	\$ 2,788	\$ 50	\$ 50	\$ 2,888	\$ -	\$ 1,500	\$ 1,500	
Shop supplies-Misc	A511- 741	\$ 90,748	\$ 88,279	\$ 94,248	\$ 74,792	\$ -	\$ -	\$ 87,017	\$ -	\$ 70,074	\$ 6,700	\$ 8,000	\$ 84,774	\$ 85,000	\$ 85,000	\$ 85,000	
Shop telephone	A511- 851	\$ 7,200	\$ 6,617	\$ 5,794	\$ 2,886	\$ -	\$ -	\$ 5,574	\$ -	\$ 2,606	\$ 270	\$ 270	\$ 3,146	\$ 3,300	\$ 3,300	\$ 3,300	
Travel and mileage	A511- 861	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ 389	\$ 40	\$ -	\$ 429	\$ -	\$ 200	\$ 200	
Freight costs	A511- 862	\$ 774	\$ 115	\$ 144	\$ -	\$ -	\$ -	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance-Bldg	A511- 875	\$ 4,883	\$ 10,563	\$ 7,965	\$ 43,081	\$ -	\$ -	\$ 16,623	\$ -	\$ 1,221	\$ -	\$ -	\$ 1,221	\$ 45,000	\$ 13,500	\$ 13,500	
Insurance-fleet	A511- 878	\$ 24,947	\$ 55,454	\$ 41,361	\$ 63,061	\$ -	\$ -	\$ 46,206	\$ -	\$ 3,342	\$ -	\$ -	\$ 3,342	\$ 65,000	\$ 60,000	\$ 60,000	
Insurance-fuel tanks	A511- 883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electricity-shop	A511- 921	\$ 19,008	\$ 19,664	\$ 17,111	\$ 16,528	\$ -	\$ -	\$ 18,078	\$ -	\$ 14,174	\$ 1,450	\$ 2,800	\$ 18,424	\$ 18,000	\$ 19,000	\$ 19,000	
Heat-shop	A511- 922	\$ 9,247	\$ 11,507	\$ 11,765	\$ 9,137	\$ -	\$ -	\$ 10,414	\$ -	\$ 8,654	\$ 1,200	\$ 2,700	\$ 12,554	\$ 10,000	\$ 13,000	\$ 13,000	
Water and septic	A511- 923	\$ 1,225	\$ 1,186	\$ 1,309	\$ 1,886	\$ -	\$ -	\$ 1,401	\$ -	\$ 1,368	\$ 90	\$ 180	\$ 1,638	\$ 1,300	\$ 1,800	\$ 1,800	
Maintenance-bldg	A511- 931	\$ 17,499	\$ 36,436	\$ 33,024	\$ 34,074	\$ -	\$ -	\$ 30,258	\$ -	\$ 108,531	\$ 1,200	\$ 400	\$ 110,131	\$ 100,000	\$ 45,000 *	\$ 45,000 *	
Maintenance-yard	A511- 932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670	\$ -	\$ -	\$ 670	\$ -	\$ 17,000 **	\$ 17,000 **	
Maintenance-equip	A511- 933	\$ 1,773	\$ 30	\$ -	\$ 740	\$ -	\$ -	\$ 636	\$ -	\$ 10,953	\$ -	\$ -	\$ 10,953	\$ -	\$ 9,000	\$ 9,000	
Small shop tools	A511- 935	\$ 2,488	\$ 2,844	\$ 7,008	\$ 6,983	\$ -	\$ -	\$ 4,831	\$ -	\$ 8,045	\$ 200	\$ 200	\$ 8,445	\$ 3,000	\$ 7,000	\$ 7,000	
Shop vehicles/gas	A511- 938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ -	
Fuel tank expense	A511- 944	\$ 2,455	\$ 2,872	\$ 2,730	\$ 2,241	\$ -	\$ -	\$ 2,574	\$ -	\$ 1,786	\$ -	\$ 500	\$ 2,286	\$ 4,500	\$ 3,000	\$ 3,000	
Depreciation-Bldg	A511- 968.2	\$ 61,037	\$ 74,910	\$ 86,118	\$ 87,803	\$ -	\$ -	\$ 77,467	\$ -	\$ 73,501	\$ 7,350	\$ 7,350	\$ 88,201	\$ 92,000	\$ 90,000	\$ 90,000	
Deprec-shop equip	A511- 968.4	\$ -	\$ -	\$ 368	\$ 1,104	\$ -	\$ -	\$ 368	\$ -	\$ 920	\$ 92	\$ 92	\$ 1,104	\$ 1,100	\$ 1,100	\$ 1,100	
Total A511		\$ 331,735	\$ 410,901	\$ 412,182	\$ 524,893	\$ -	\$ -	\$ 419,928	\$ -	\$ 404,626	\$ 25,722	\$ 30,517	\$ 460,187	\$ 516,850	\$ 491,100	\$ 491,100	
Operating Stock	A512	\$ 216,737	\$ 269,417	\$ 275,505	\$ 179,706	\$ -	\$ -	\$ 235,341	\$ -	\$ 144,095	\$ 16,000	\$ 18,000	\$ 178,095	\$ 270,000	\$ 230,000	\$ 230,000	
Total Equipment costs:		\$ 1,657,823	\$ 1,824,914	\$ 1,755,182	\$ 1,977,728	\$ -	\$ -	\$ 1,803,912	\$ -	\$ 1,457,569	\$ 159,722	\$ 170,517	\$ 1,787,130	\$ 2,328,550	\$ 2,355,410	\$ 2,355,410	
Schedule C "rental rate" charged		\$ (1,718,153)	\$ (1,761,241)	\$ (2,024,356)	\$ (1,873,153)	\$ (1,844,226)	\$ (1,844,226)	\$ (1,844,226)	\$ (1,844,226)	\$ (1,459,743)	\$ (132,000)	\$ (175,000)	\$ (1,766,743)	\$ (1,925,000)	\$ (1,934,000)	\$ (1,934,000)	
Net Equipment (gain)/loss		\$ (60,330)	\$ 63,673	\$ (269,174)	\$ 104,575	\$ (40,314)	\$ (40,314)	\$ (40,314)	\$ (40,314)	\$ (2,174)	\$ -	\$ -	\$ 20,387	\$ 403,550	\$ 421,410	\$ 421,410	

* Includes \$25,000 for exterior painting.

** Includes \$16,000 estimated costs for landscaping and lighting

Description	Account No.	Four year Average				YTD @ 10/31/21	Estimated Nov '21	Estimated Dec '21	Ending 2021	2021 Budget		2022 Budget	
		2017	2018	2019	2020					2021	Budget	Budget	
Vacation	A513- 709	\$ 70,245	\$ 55,383	\$ 66,722	\$ 66,649	\$ 56,310	\$ 4,200	\$ 4,800	\$ 65,310	\$ 65,000	\$ 68,000	\$ 68,000	
Sick	A513- 710	\$ 16,391	\$ 10,018	\$ 19,903	\$ 3,279	\$ 5,399	\$ 200	\$ 200	\$ 5,799	\$ 10,000	\$ 7,500	\$ 7,500	
Holiday	A513- 711	\$ 46,448	\$ 50,534	\$ 52,983	\$ 49,751	\$ 34,646	\$ 8,600	\$ 8,600	\$ 51,846	\$ 50,000	\$ 56,000	\$ 56,000	
Funeral	A513- 712.1	\$ 1,699	\$ 3,465	\$ 622	\$ 672	\$ 2,494	\$ -	\$ -	\$ 2,494	\$ 1,000	\$ 1,500	\$ 1,500	
Corona PTO	A513- 712.2	\$ 725	\$ -	\$ -	\$ 62,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health Ins opt-out	A513- 712.4	\$ 60,412	\$ 48,875	\$ 10,050	\$ 17,500	\$ 23,900	\$ -	\$ -	\$ 23,900	\$ 17,500	\$ 27,000	\$ 27,000	
Personal time	A513- 713	\$ 26,609	\$ 27,264	\$ 28,403	\$ 23,775	\$ 24,782	\$ 1,200	\$ 1,400	\$ 27,382	\$ 25,000	\$ 28,000	\$ 28,000	
CDL Licenses	A513- 714	\$ 625	\$ 285	\$ 120	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	
FICA/Medicare	A513- 715	\$ 117,275	\$ 124,640	\$ 120,902	\$ 113,554	\$ 97,495	\$ 8,800	\$ 9,100	\$ 115,395	\$ 120,000	\$ 135,000	\$ 135,000	
Dental insurance	A513- 716.1	\$ 7,794	\$ 8,512	\$ 9,802	\$ 7,128	\$ 9,863	\$ 1,100	\$ 1,100	\$ 12,063	\$ 7,800	\$ 12,500	\$ 12,500	
Health Insurance	A513- 716.4	\$ 337,003	\$ 441,342	\$ 422,768	\$ 408,688	\$ 351,794	\$ 26,000	\$ 26,000	\$ 403,794	\$ 425,000	\$ 423,000	\$ 423,000	
Life Insurance	A513- 717	\$ 1,705	\$ 1,666	\$ 1,681	\$ 1,534	\$ 1,406	\$ 120	\$ 120	\$ 1,646	\$ 1,700	\$ 1,800	\$ 1,800	
Pension-DB (old)	A513- 718	\$ 432,000	\$ 480,000	\$ 600,000	\$ 600,000	\$ 115,445	\$ 11,500	\$ 11,500	\$ 138,445	\$ 600,000	\$ 144,000	\$ 144,000	
Pension-DC (new)	A513- 718.2	\$ 21,098	\$ 28,791	\$ 30,731	\$ 32,112	\$ 36,208	\$ 3,100	\$ 3,100	\$ 42,408	\$ 35,000	\$ 45,000	\$ 45,000	
Pension-additional	A513- 718.1	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 61,110	\$ 30,555	\$ 30,555	\$ 122,220	\$ -	\$ 366,660	\$ 366,660	
W/C Insur	A513- 719	\$ 45,279	\$ 39,455	\$ 45,876	\$ 20,370	\$ 36,273	\$ -	\$ -	\$ 36,273	\$ 30,000	\$ 38,000	\$ 38,000	
CDL Physicals	A513- 714	\$ -	\$ 1,653	\$ 1,565	\$ 16,227	\$ 1,307	\$ 400	\$ 150	\$ 1,857	\$ 17,000	\$ 2,200	\$ 2,200	
Unemployment	A513- 720	\$ 1,453	\$ 2,693	\$ 6,551	\$ 2,355	\$ 5	\$ -	\$ 1,200	\$ 1,205	\$ 2,000	\$ 1,200	\$ 1,200	
Fringes Recovered	A513- 725	\$ (132,774)	\$ (143,417)	\$ (148,733)	\$ (146,480)	\$ (110,528)	\$ (9,800)	\$ (12,400)	\$ (132,728)	\$ (140,000)	\$ (145,000)	\$ (145,000)	
Total Fringe benefits		\$ 1,203,987	\$ 1,331,159	\$ 1,269,946	\$ 1,429,366	\$ 747,908	\$ 85,975	\$ 85,425	\$ 919,308	\$ 1,268,000	\$ 1,212,860	\$ 1,212,860	
Safety training	A514- 704.1	\$ 9,644	\$ 12,635	\$ 5,163	\$ 5,472	\$ 25,189	\$ -	\$ 150	\$ 25,339	\$ 11,300	\$ 15,000	\$ 15,000	
Union affairs	A514- 704.2	\$ -	\$ -	\$ -	\$ -	\$ 176	\$ -	\$ -	\$ 176	\$ -	\$ -	\$ -	
Safety equipment	A514- 734	\$ 17,012	\$ 14,099	\$ 12,558	\$ 9,688	\$ 8,726	\$ 500	\$ 1,200	\$ 10,426	\$ 14,800	\$ 14,000	\$ 14,000	
Unallocated Roads	A514- 788	\$ 34,280	\$ 68,836	\$ 59,681	\$ 22,577	\$ 28,820	\$ 300	\$ 300	\$ 29,420	\$ 51,000	\$ 32,000	\$ 32,000	
Small road tools	A514- 790	\$ 265	\$ 466	\$ 384	\$ 322	\$ 818	\$ -	\$ -	\$ 818	\$ 500	\$ 1,000	\$ 1,000	
Inventory adjust	A514- 791	\$ (1,397)	\$ 4,102	\$ -	\$ 9,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depr-Yard	A514- 968-6	\$ 13,946	\$ 13,343	\$ 12,184	\$ 12,155	\$ 10,129	\$ 1,013	\$ 1,013	\$ 12,155	\$ 12,150	\$ 12,150	\$ 12,150	
Liability insurance	A514- 882	\$ 15,838	\$ 34,306	\$ 20,960	\$ 10,077	\$ (8,284)	\$ -	\$ -	\$ (8,284)	\$ 22,000	\$ 22,000	\$ 22,000	
Total Insur/overhead		\$ 89,588	\$ 147,787	\$ 110,930	\$ 69,803	\$ 65,575	\$ 1,813	\$ 2,663	\$ 70,051	\$ 111,750	\$ 96,150	\$ 96,150	
Total Fringes and Insurances		\$ 1,293,575	\$ 1,478,946	\$ 1,380,876	\$ 1,499,170	\$ 813,483	\$ 87,788	\$ 88,088	\$ 989,359	\$ 1,379,750	\$ 1,309,010	\$ 1,309,010	

%

Fringe benefit and Overhead allocation using historic 2020 year-end actual as basis for this budget:

Primary Road-Preventative:	4.65%	\$ 60,812
Primary Road-Routine:	19.57%	\$ 256,218
Local Road-Preventative:	7.01%	\$ 91,803
Local Road-Routine:	37.79%	\$ 494,732
Direct Equipment :	17.15%	\$ 224,510
Administrative:	13.82%	\$ 180,936
Total allocated:		\$ 1,309,010

Administrative Expenses

Description	Account No.	Four year Average				YTD @ 10/31/21	Estimated Nov '21	Estimated Dec '21	Ending 2021	2022	
		2017	2018	2019	2020					Budget	Budget
Commissioners	A515- 703.1	\$ 9,290	\$ 8,597	\$ 33,333	\$ 62,647	\$ 28,467	\$ 3,200	\$ 3,200	\$ 34,114	\$ 35,000	\$ 35,000
Manager	A515- 703.7	\$ 3,552	\$ 3,966	\$ -	\$ -	\$ 1,880	\$ 250	\$ 250	\$ 2,865	\$ 5,000	\$ 4,000
Man per/vac/hol	A515- 703.7A	\$ 6,403	\$ 11,345	\$ 385	\$ 13,292	\$ 7,856	\$ 800	\$ 800	\$ 9,419	\$ 6,500	\$ 9,500
Engineer	A515- 703.3	\$ 10,733	\$ 324	\$ 4,326	\$ 48,668	\$ 16,013	\$ 250	\$ 250	\$ 3,690	\$ -	\$ 8,000
Eng-sic/vac/hol	A515- 703.3A	\$ 9,682	\$ 10,022	\$ 24,778	\$ 8,916	\$ 13,349	\$ 800	\$ 800	\$ 9,334	\$ 5,000	\$ 7,600
Finance Mgr	A515- 703.5	\$ 47,940	\$ 47,057	\$ 52,698	\$ 86,458	\$ 58,538	\$ 4,300	\$ 4,300	\$ 50,079	\$ 60,000	\$ 52,000
FM sic/vac/hol	A515- 703.5A	\$ 6,387	\$ 7,344	\$ 6,104	\$ 35,333	\$ 13,792	\$ 450	\$ 450	\$ 4,967	\$ 7,000	\$ 5,000
Admin Assistant	A515- 703.6	\$ 31,588	\$ 32,603	\$ 33,784	\$ 40,948	\$ 34,731	\$ 3,100	\$ 3,550	\$ 43,550	\$ 42,000	\$ 42,500
Admin Asst sic/vac/hol	A515- 703.6A	\$ 5,285	\$ 8,600	\$ 2,984	\$ 9,407	\$ 6,564	\$ 900	\$ 450	\$ 5,736	\$ 6,000	\$ 6,000
Fleet Mgr sic/vac/hol	A515- 703.8	\$ 1,841	\$ 1,308	\$ 245	\$ 2,037	\$ 1,358	\$ 500	\$ 500	\$ 4,206	\$ 1,200	\$ 5,200
Consultant	A515- 701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,867	\$ -	\$ -
Postage	A515- 727	\$ 982	\$ 988	\$ 903	\$ 1,060	\$ 983	\$ 100	\$ 100	\$ 1,025	\$ 1,200	\$ 1,200
Office supplies	A515- 728	\$ 13,742	\$ 29,317	\$ 17,153	\$ 20,795	\$ 20,252	\$ 300	\$ 300	\$ 19,607	\$ 16,000	\$ 17,000
Eng supplies	A515- 729	\$ 589	\$ 2,790	\$ 296	\$ 601	\$ 1,069	\$ 100	\$ -	\$ 6,143	\$ 1,000	\$ 3,000
Dues/subsc	A515- 730	\$ 1,240	\$ 160	\$ 493	\$ (40)	\$ 463	\$ -	\$ -	\$ 3,280	\$ -	\$ 2,500
Janitors supplies	A515- 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 200	\$ 2,833	\$ -	\$ 3,000
Printing	A515- 736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maps	A515- 739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	A515- 803	\$ 10,320	\$ 8,954	\$ 8,551	\$ 9,666	\$ 9,373	\$ 800	\$ 800	\$ 8,846	\$ 10,000	\$ 10,000
Audit/Acctg	A515- 804	\$ 6,400	\$ -	\$ 6,500	\$ -	\$ 3,225	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Training/Education	A515- 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 2,897	\$ -	\$ 1,500
Phone	A515- 851	\$ 4,542	\$ 4,001	\$ 3,246	\$ 2,999	\$ 3,697	\$ 200	\$ 200	\$ 3,011	\$ 3,000	\$ 3,000
Travel	A515- 861	\$ 3,382	\$ 2,266	\$ 1,148	\$ 3,147	\$ 2,486	\$ -	\$ -	\$ 812	\$ 500	\$ 2,000
Comm travel	A515- 861.1	\$ 1,666	\$ 1,435	\$ 934	\$ 511	\$ 1,136	\$ -	\$ -	\$ 1,002	\$ 3,000	\$ 1,200
Advertising	A515- 874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 2,012	\$ -	\$ 2,200
Ins-bldg	A515- 875	\$ 594	\$ 662	\$ 873	\$ 1,337	\$ 867	\$ -	\$ -	\$ 68	\$ 1,000	\$ 1,500
Ins-bonds	A515- 877	\$ 7,355	\$ 15,579	\$ 13,636	\$ 23,353	\$ 14,981	\$ -	\$ -	\$ 1,183	\$ 23,400	\$ 22,000
Electric	A515- 921	\$ 1,411	\$ 1,414	\$ 1,468	\$ 1,099	\$ 1,348	\$ 200	\$ 220	\$ 1,348	\$ 1,200	\$ 1,500
Heat	A515- 922	\$ 1,724	\$ 2,710	\$ 2,170	\$ 1,248	\$ 1,963	\$ 110	\$ 130	\$ 1,614	\$ 1,000	\$ 1,800
Water	A515- 923	\$ 408	\$ 395	\$ 436	\$ 939	\$ 545	\$ 30	\$ 30	\$ 516	\$ 1,000	\$ 700
Depr-office equip	A515- 968.7	\$ 656	\$ 275	\$ 1,767	\$ 3,644	\$ 1,585	\$ 320	\$ 320	\$ 3,839	\$ 3,570	\$ 3,850
Depr-office bldg	A515- 968.2	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 344	\$ 344	\$ 4,125	\$ 4,130	\$ 4,130
Total A515		\$ 191,837	\$ 206,237	\$ 222,316	\$ 382,188	\$ 250,644	\$ 17,434	\$ 17,344	\$ 248,988	\$ 237,700	\$ 264,880
Purchase discounts	691	\$ (1,027)	\$ (2,344)	\$ (666)	\$ (623)	\$ (1,165)	\$ (100)	\$ (100)	\$ (1,022)	\$ (500)	\$ (1,000)
Handling charges	646	\$ (3,792)	\$ (7,272)	\$ (4,031)	\$ (2,894)	\$ (4,497)	\$ (450)	\$ (445)	\$ (3,170)	\$ (4,000)	\$ (4,000)
Overhead-trunkline	629	\$ (63,457)	\$ (72,320)	\$ (77,274)	\$ (80,302)	\$ (73,338)	\$ (12,000)	\$ (9,500)	\$ (91,398)	\$ (80,000)	\$ (96,000)
Net administrative		\$ 123,561	\$ 124,301	\$ 140,345	\$ 298,369	\$ 171,644	\$ 4,884	\$ 7,299	\$ 153,398	\$ 153,200	\$ 163,880
Add: Fringe benefit/Overhead allocation											
										\$ 180,936	
Total Budgeted:										\$ 344,816	