WASHTENAW COUNTY ROAD COMMISSION

2018 Second Quarter Budget

2018 BUDGET QUARTERLY ANALYSIS (09/04/18)

The following is an analysis of the 2018 Budget through the second quarter.

REVENUE

Michigan Transportation Fund

The revenues for the first 5 months are approximately 11 percent higher than last year.

		2018	
Budget		YTD	Percentage Rcvd
$25,000,000	$	9,421,075	38%

Federal/State Funds

Federal/State revenue activities represent primarily a continuation of carryover projects including 2017 preventative maintenance and other carryover projects. New projects include Harris; Michigan Avenue – Holmes, Mast and North Territorial safety projects, Sharon Valley Rd Bridge and the Huron Waterloo Path.

		2018	
Budget		YTD	Percentage Rcvd
$20,041,000	$	4,975,545	25%

State Trunkline Maintenance

The State Trunkline Maintenance revenues reflect actual expenditures and are $160,000 higher than last year.

		2018	
Budget		YTD	Percentage Rcvd
$ 2,670,000	$	1,887,579	71%

Township Contributions

Reimbursements have been received from the first round of culvert invoices, and Ypsilanti Township for bond reimbursements. The initial group of township billings has been prepared and submitted. Reimbursement was also received from Pittsfield Township for costs on Textile Road.

Budget Category	Budget	2018 YTD	Percentage Rcvd
Township Matching/Drainage	$ 1,435,000	$ 1,367,213	95%
Traffic Calming	100,000	0	0%
Ypsilanti bond reimbursement	666,000	33,125	5%
Ann Arbor Tech Park	0	11,343	
Culvert replacements	425,000	92,284	22%
Textile: Hines Dr. - Platt	970,000	455,635	47%
Carpenter @ Cloverlane Drive	100,000	0	0%
Harris	125,000	0	0%
	$ 3,821,000	$ 1,959,599	

Other Contributions

A contribution was received from YCUA for Harris Road. A payment was received from the City of Dexter for costs on the Baker Road roundabouts.

Budget Category	Budget	2018 YTD	Percentage Rcvd
County Millage Ovlay/Seal	$ 3,500,000	0	0%
Huron River Trail - B2B	1,787,000	0	0%
Huron Waterloo Trail	1,400,000	0	0%
Chelsea Path	1,400,000	0	0%
Miscellaneous	498,000	256,805	52%
	$ 8,585,000	$ 256,805	

Miscellaneous Income

First quarter interest was posted. The Other Income primarily represents money collected for permit and subdivision projects as well as proceeds from the equipment auction. Proceeds were received for the 4 heavy truck installment purchase.

		2018	
Budget Category	**Budget**	**YTD**	**Percentage Rcvd**
Interest Income	$ 75,000	$ 39,008	52%
Gain/loss on sale	300,000	0	0%
Land Sales/Leases	2,360,000	889,112	38%
Permit/Subdivisions	300,000	346,773	116%
Special Assessment bonds	9,000	11,620	129%
Other	30,000	110,285	368%
	$ 3,074,000	$ 1,396,798	

EXPENDITURES

Operations

Expenditures are approximately as budgeted. Fuel costs continue to be volatile and will be monitored closely the remainder of the year.

Dept. 102 - 118 Operations					
All Yards, the Shop, & Building and Grounds comprise the Operation Department Activities					
		2017		2018	PERCENTAGE
Accoun	Description	YTD	BUDGE	YT	USED
703 -712	REGULAR WAGES	$ 2,176,409	$ 4,551,620	$ 2,210,181	48.56%
703 -712	OVERTIME WAGES	280,757	660,000	471,362	71.42%
724	FRINGE	0	0	0	
727	POSTAGE	0	0	0	
728	OFFICE SUPPLIES	1,185	2,000	830	41.49%
729	ENGINEERING SUPPLIES	0	0	0	
730 & 861.XX	TRAINING	9,920	14,000	9,787	69.90%
731	JANITOR SUPPLIES	7,790	17,000	9,956	58.56%
732	TRAFFIC CONTROL SUPPLIES	10,707	16,000	11,262	70.39%
733	WELDING SUPPLIES	3,846	10,000	2,832	28.32%
734	EMPLOYEE SAFETY SUPPLIES	10,042	18,000	9,333	51.85%
735	MISCELLANEOUS SUPPLIES	50,046	90,000	40,365	44.85%
740 001	EQUIPMENT PARTS EXPENSE	52,124	125,000	55,029	44.02%
740 002	DIESEL EXHAUST FLUID EXPENSE	0	10,000	2,831	28.31%
740 003	DIESEL FUEL EXPENSE	180,108	475,000	277,391	58.40%
740 004	UNLEADED FUEL EXPENSE	51,325	150,000	60,676	40.45%
740 005	ANTIFREEZE	3,400	8,000	3,908	48.84%
740 006	MOTOR OIL/LUBRICANTS	15,893	35,000	15,968	45.62%
740 007	TIRES & TIRE ACCESSORIES	23,186	95,000	35,560	37.43%
740 008	BLADES	23,016	100,000	36,016	36.02%
761	GRAVEL	19,286	55,000	26,813	48.75%
762	COLD PATCH	42,808	100,000	44,047	44.05%
763	SAND	10,344	60,000	36,346	60.58%
764	SALT	338,954	719,000	354,421	49.29%
765	ASPHALT	2,182	54,000	6,576	12.18%
766	BRINE	32,146	99,000	26,248	26.51%
767	CULVERT	3,457	5,000	(211)	-4.21%
768	SIGNS	0	0	0	
769	GUARDRAIL	1,598	7,000	678	9.69%
770	POSTS	0	0	0	
771	LIMESTONE	213,110	300,000	211,427	70.48%
773	MISC SLAG/STONE	27,798	40,000	37,805	94.51%
774	DRAINAGE ITEMS/CEMENT	926	15,000	1,559	10.39%
790	SMALL ROAD TOOLS	6,390	20,000	12,781	63.90%
791 074	INVENTORY ADJ:EQP REPAIR PARTS	468	32,000	513	1.60%
791 076	INVENTORY ADJ: ROAD MATERIALS	0	13,000	0	0.00%
801	CONTRACTUAL SERVICES	124,766	379,000	64,518	17.02%
806	LAUNDRY SERVICES	3,550	7,000	3,203	45.75%
807	DATA PROCESSING	7,211	10,000	6,695	66.95%
851	COMMUNICATIONS: CELL PHONE/TELEPN	13,015	35,000	18,180	51.94%
852	COMMUNICATIONS: RADIO	0	12,000	0	0.00%
853	COMMUNICATIONS: ANSWERING SERVICE	5,093	10,000	6,345	63.45%
874 001	ADVERTISING	0	0	0	
874 002	PRINTING EXPENSE	0	1,000	1,050	105.03%
875 000	INSURANCE: PROPERTY EQP PHYS DAMAGE	(8,646)	0	(21,150)	
882 000	INSURANCE: LIABILITY	0	1,000	2,959	295.90%
890	CLAIMS PAID	60	0	160	
921	UTILITIES: ELECTRIC SERVICE	48,845	115,000	53,208	46.27%
922	UTILITIES: HEAT/GAS/FUEL	46,417	90,000	65,018	72.24%
923	UTILITIES: WATER & SEWER	9,096	22,000	8,627	39.21%
931	REPAIRS/MAINT: BUILDINGS	35,905	95,000	34,942	36.78%
932	REPAIRS/MAINT: YARD & STORAGE	21,929	60,000	39,232	65.39%
933	REPAIRS/MAINT: SHOP EQUIPMENT	5,737	21,000	6,875	32.74%
934	REPAIRS/MAINT: OFFICE EQUIPMENT	2,037	4,000	2,186	54.66%
938	REPAIRS/MAINT: NON-RD EQP	26,783	125,000	36,830	29.46%
939	REPAIRS/MAINT: ROAD EQUIPMENT	127,360	315,000	139,476	44.28%
941	EQUIPMENT RENTAL	2,728,984	4,800,000	3,008,689	62.68%
669	EQUIPMENT RENTAL CREDIT	(2,728,984)	(4,800,000)	(2,999,804)	62.50%
944	BRINEWELL REGISTRATION FEE	500	1,000	500	50.00%
946	REPAIR/MAINT: FUEL SYSTEM	750	6,000	750	12.50%
956	SAFETY EXPENSES	0	1,000	0	0.00%
968 002	DEPRECIATION: BUILDINGS	88,803	185,000	124,016	67.04%
968 003	DEPRECIATION: ROAD EQUIPMENT	324,648	1,550,000	397,186	25.62%
968 004	DEPRECIATION: SHOP EQUIPMENT	8,815	12,000	8,937	74.47%
968 006	DEPRECIATION: YARD & STORAGE	72,405	160,000	96,017	60.01%
690 XXX	DEPRECIATION CREDIT	(494,670)	(1,907,000)	(626,156)	32.83%
	TOTAL	**$ 4,069,630**	**$ 9,205,620**	**$ 4,490,777**	**48.78%**

Administration

The overall expenditures in this department are slightly over budgeted.

Dept. 216 - 228 - Administrative						
Commissioners, Executive, Finance, Human Resources. Information Systems, and Legal Dpartments						
			2017		2018	PERCENTAGE
Account		Description	YTD	BUDGET	YTD	USED
703 - 712		REGULAR WAGES	$ 383,882	$ 805,000	$ 405,084	50.32%
703 -712		OVERTIME WAGES	221	10,000	187	1.87%
724		FRINGES	6,146	6,000	33,000	550.00%
727		POSTAGE	24	1,000	4	0.38%
728		OFFICE SUPPLIES	687	5,000	1,101	22.02%
729		ENGINEERING SUPPLIES	0	1,000	30	3.00%
730 & 861.xx		TRAINING	4,928	20,000	7,404	37.02%
734		EMPLOYEE SAFETY SUPPLIES	0	0	0	
735		MISCELLANEOUS SUPPLIES	175	1,000	0	0.00%
740 004		UNLEADED FUEL EXPENSE	0	0	0	
801		CONTRACTUAL SERVICES	3,870	210,000	215,459	102.60%
803		LEGAL SERVICES	28,761	120,000	12,515	10.43%
804		AUDIT SERVICES	40,500	43,050	40,000	92.92%
807		DATA PROCESSING	40,254	50,000	54,424	108.85%
807 001		ANNUAL SOFTWARE MAINT.FEE-PCSI	16,066	17,000	16,066	94.51%
807 002		PCSI PROGRAMMING SUPPORT	6,869	6,500	6,231	95.87%
811		BANK FEES	0	1,000	0	0.00%
816		CREDIT CARD FEES	1,795	5,000	2,271	45.42%
851		COMM:CELL PHONES/SIGNALS	2,633	5,000	1,042	20.84%
874 001		ADVERTISING	956	4,000	11,730	293.25%
874 002		PRINTING EXPENSE	2,248	3,000	844	28.14%
875		INSURANCE:-PROP & EQP PHYS DAM	956	1,000	983	98.30%
882		INSURANCE: LIABILITY	0	0	0	
934		REPAIRS/MAINT: OFFICE EQUIPMENT	2,215	3,000	2,265	75.50%
939		REPAIRS/MAINT: ROAD EQUIPMENT	0	100	0	0.00%
941		EQUIPMENT RENTAL	1,931	1,000	1,548	154.81%
669		EQUIPMENT RENTAL CREDIT	(1,931)	(1,000)	(1,548)	154.81%
956		SAFETY EXPENSE	0	250	0	0.00%
968 002		DEPRECIATION: ADMIN BUILDING	29,601	59,000	41,339	70.07%
968 007		DEPRECIATION: OFFICE EQP/FURNITURE	26,880	49,000	31,346	63.97%
690		DEPRECIATION CREDIT	(56,481)	(108,000)	(72,685)	67.30%
		TOTAL	**$ 543,186**	**$ 1,317,900**	**$ 810,639**	**61.51%**

Engineering

The overall expenditures for this department are lower than budgeted.

Dept. 314 - 328 - Engineering							
This department is comprised of Permits, Project Development, Construction and Traffic & Safety							
			2017			2018	PERCENTAGE
Accoun		Description	YTD	BUDGE		YT	USED
703 - 712		REGULAR WAGES	$ 961,821	$ 2,090,000		$ 974,225	46.61%
703 -712		OVERTIME WAGES	38,998	160,000		53,214	33.26%
724		FRINGES	2,601	10,000		5,494	54.94%
727		POSTAGE	15	0		72	
728		OFFICE SUPPLIES	16	10,000		0	0.00%
729		ENGINEERING SUPPLIES	7,486	18,000		15,422	85.68%
730 & 861.xx		TRAINING	9,481	13,000		10,486	80.66%
732		TRAFFIC CONTROL SUPPLIES	30,640	40,000		16,530	41.32%
734		EMPLOYEE SAFETY SUPPLIES	1,437	3,500		5,138	146.80%
735		MISCELLANEOUS SUPPLIES	98	1,000		255	25.52%
740 001		EQUIPMENT PARTS EXPENSE	0	3,000		0	0.00%
740 004		UNLEADED FUEL EXPENSE	0	0		0	
768		SIGNS	53,116	125,000		39,847	31.88%
770		POSTS	16,240	30,000		13,765	45.88%
772		SIGNAL PARTS	41,413	70,000		25,999	37.14%
774		DRAINAGE ITEMS/CEMENT	0	0		0	
790		SMALL ROAD TOOLS	0	0		0	
791 076		INVENTORY ADJ: ROAD MATERIALS	6,459	25,000		0	0.00%
801		CONTRACTUAL SERVICES	94,649	150,000		56,296	37.53%
802 002		ENGRG SERVICES: ROW	60	0		90	
802 003		ENGRG SERVICES: DESIGN	0	0		0	
802 004		TESTING	0	10,000		0	0.00%
802 005		PLANNING	0	5,000		0	0.00%
807		DATA PROCESSING	1,307	40,000		1,079	2.70%
851		COMM:CELL PHONES/SIGNALS	8,104	20,000		9,310	46.55%
874 001		ADVERTISING	0	3,000		0	0.00%
874 002		PRINTING EXPENSE	0	6,000		2,305	38.42%
921		UTILITIES: SIGNAL ENERGY	59,009	120,000		58,120	48.43%
934		REPAIRS/MAINT: OFFICE EQUIPMENT	2,878	6,000		3,792	63.20%
938		REPAIRS/MAINT: NON-RD EQP	1,479	5,000		1,158	23.15%
939		REPAIRS/MAINT: ROAD EQUIPMENT	129	2,000		0	0.00%
941		EQUIPMENT RENTAL	162,813	350,000		172,328	49.24%
669		EQUIPMENT RENTAL CREDIT	(162,813)	(350,000)		(172,328)	49.24%
944		STORM WATER PERMITS	24,856	75,000		24,856	33.14%
961		PROPERTY TAXES	0	8,000		0	0.00%
968 005		DEPRECIATION: ENGINEERING EQP	7,648	15,000		8,174	54.49%
690		DEPRECIATION CREDIT	(7,648)	(15,000)		(8,174)	54.49%
		TOTAL	**$ 1,362,292**	**$ 3,048,500**		**$ 1,317,454**	**43.22%**

Non-departmental

Medical insurance premiums are paid in advance and year to date totals include 7 months of expenditures. Also included in this category is the annual retiree health care amount that will be transferred back to the Road Commission at year-end. The 2018 Other Post Employment Benefits (OPEB) contribution was deposited into the post-employment trust with the Municipal Employees' Retirement System. Liability premiums were paid in the second quarter and no refund is anticipated.

Dept. 550 - Non-Departmental					
This department represents employee benefits as well as membership fees and liability insurance that is applicable to the organization as a whole.					
		2017		2018	PERCENTAGE
Account	Description	YTD	BUDGET	YTD	USED
715	SOCIAL SECURITY/MEDICARE	$ 284,377	$ 669,000	$ 310,567	46.42%
716	MEDICAL INSURANCE	3,737,811	4,058,000	3,175,928	78.26%
717	LIFE INSURANCE	48,296	130,000	47,998	36.92%
718	RETIREMENT	837,360	2,495,000	862,095	34.55%
719	WORKERS COMPENSATION	136,411	300,000	120,209	40.07%
720	UNEMPLOYMENT	0	10,000	0	0.00%
721	EMPLOYEE DRUG TESTING	3,058	8,000	3,470	43.37%
727	POSTAGE	3,408	10,000	3,011	30.11%
728	OFFICE SUPPLIES	2,423	5,000	1,341	26.81%
730 & 861.XX	ASSOCIATION FEES	28,362	99,000	29,076	29.37%
734	EMPLOYEE SAFETY SUPPLIES	3,640	20,000	2,714	13.57%
735	MISCELLANEOUS SUPPLIES	52	2,000	64	3.21%
790	SMALL ROAD TOOLS	0	1,000	0	0.00%
805	HEALTH SERVICES	2,199	6,000	2,518	41.97%
851	COMMUNICATIONS:	0	1,000	0	0.00%
874 001	ADVERTISING	0	0	0	
874 002	PRINTING EXPENSE	0	2,000	421	21.05%
875	INSURANCE: PROP & EQP PHYS DAM	114,905	91,000	117,831	129.48%
878	INSURANCE: FLEET LIABILITY/MCC	61,471	54,000	62,458	115.66%
881	INSURANCE: ERRORS & OMISSIONS	45,396	55,000	43,979	79.96%
882	INSURANCE: LIABILITY	284,262	325,000	275,016	84.62%
890	CLAIMS PAID	4,027	6,000	3,814	63.57%
	TOTAL	$ 5,597,458	$ 8,347,000	$ 5,062,510	60.65%

Debt Service

Interest payments on the Ypsilanti bonds were made during this period. The first and second quarter installment payments were made for all installment purchases. The final installment purchase payment was made for the 2013 graders.

Dept. 660 - Debt Service					
This department represents all of the current portion of long term debt obligations.					
Account	Description	2017 YTD	BUDGET	2018 YTD	PERCENTAGE USED
991 003	DEBT SERV PRINC:YPSI NOTES	0	$ 600,000	0	0%
991 006	INSTALL PURCH PRI: 2013 GRADERS	90,000	40,000	40,000	100%
991 007	INSTALL PURCH PRI: 2013 HVY TRUCKS	110,336	151,000	112,795	75%
991 008	INSTALL PURCH PRI: 2015 1st qtr HVY TRUCKS	93,333	160,000	93,333	58%
991 009	INSTALL PURCH PRI: 2015 4th qtr HVY TRUCKS	97,235	171,000	99,041	58%
991.010	INSTALL PURCH PRI: 2016 HVY TRUCKS	83,172	168,000	97,808	58%
991.011	INSTALL PURCH PRI: 2017 N/E SERVICE CENTER	0	550,000	550,000	100%
991.012	INSTALL PURCH PRI: 2018 HVY TRUCKS	0	176,000	80,659	46%
995 001	DEBT SERV INTEREST: SIB LOAN	0	0	0	
995 003	DEBT SER INT: YPSI NOTES	39,125	66,000	33,125	50%
995 006	INSTALL PURCH INT: 2013 GRADERS	2,124	169	(98)	-58%
995 007	INSTALL PURCH INT: 2013 HVY TRUCKS	4,549	2,000	2,089	104%
995 008	INSTALL PURCH INT: 2015 1st qtr HVY TRUCKS	6,584	7,200	4,558	63%
995 009	INSTALL PURCH INT: 2015 4th qtr HVY TRUCKS	7,428	9,000	5,622	62%
995 010	INSTALL PURCH INT: 2016 HVY TRUCKS	7,296	11,000	6,435	59%
995 011	INSTALL PURCH INT: 2017 N/E SERVICE CENTER	0	104,000	52,090	50%
995 012	INSTALL PURCH INT: 2018 HVY TRUCKS	0	17,000	9,062	53%
	TOTAL	$ 541,182	$2,232,369	$1,186,519	53.15%

Reimbursable Road Projects/Capital Improvements/State Trunkline Expenditures

Most of the expenditures in this department will take place during the construction season.

Dept. 770 - Reimbursable Road Projects, Capital Improvements and State Trunkline Expenditures					
This Budget Category includes all contractual obligations for construction and heavy maintenance projects on primary and local roads. Also included are state trunkline, permit activities, township agreement work and capital purchases. This does not include labor and equipment which are included in other Department budgets.					
		2017		2018	PERCENTAGE
Account	Description	YTD	BUDGET	YTD	USED
727	POSTAGE	$ 95	$ 1,000	0	0.00%
729	ENGINEERING SUPPLIES	0	2,000	0	0.00%
730 & 861.xx	TRAINING	400	0	1,200	
732	TRAFFIC CONTROL SUPPLIES	73,624	150,000	6,887	4.59%
734	EMPLOYEE SAFETY SUPPLIES	558	0	533	
735	MISCELLANEOUS SUPPLIES	281	1,000	630	63.04%
740 001	EQUIPMENT PARTS EXPENSE	78	0	131	
740 007	TIRES & TIRE ACCESSORIES	0	0	0	
761	GRAVEL	678	50,000	198	0.40%
762	COLD PATCH	12,054	30,000	32,743	109.14%
763	SAND	2,617	20,000	5,038	25.19%
764	SALT	173,858	525,000	232,116	44.21%
765	ASPHALT	105,580	576,000	258,946	44.96%
766	BRINE	223,348	564,000	237,959	42.19%
767	CULVERT	27,017	75,550	14,594	19.32%
768	SIGNS	1,574	5,000	4,806	96.12%
769	GUARDRAIL	35,058	150,000	102,636	68.42%
770	POSTS	875	3,574	1,517	42.45%
771	LIMESTONE	24,709	150,000	15,760	10.51%
772	SIGNAL PARTS	1,598	2,000	2,721	136.04%
773	MISC SLAG/STONE	111,390	170,000	87,415	51.42%
774	DRAINAGE ITEMS/CEMENT	988	5,000	3,518	70.36%
790	SMALL ROAD TOOLS	703	5,000	0	0.00%
801	CONTRACTUAL SERVICES	3,912,759	33,059,000	6,780,694	20.51%
802 001	ENGRG SERVICES: CONSTR ENGRG	125,201	932,000	68,699	7.37%
802 002	ENGRG SERVICES: ROW	2,132	175,000	133,657	76.38%
802 003	ENGRG SERVICES: DESIGN	313,580	880,000	306,108	34.79%
802 004	ENGRG SERVICES: TESTING	5,284	93,000	21,605	23.23%
802 005	PLANNING	0	1,000	0	0.00%
803	LEGAL SERVICES	59,166	75,000	21,993	29.32%
807	DATA PROCESSING	0	0	0	
851	COMMUNICATIONS: CELL PHONE/TEL	0	350	0	0.00%
874 001	ADVERTISING	0	2,000	0	0.00%
874 002	PRINTING EXPENSE	0	500	0	0.00%
882	INSURANCE: LIABILITY	20,625	35,000	20,383	58.24%
890	CLAIMS PAID	0	500	0	0.00%
921	UTILITIES: SIGNAL ENERGY	2,627	12,420	2,708	21.80%
938	REPAIRS/MAINT: NON-RD EQP	0	0	0	
939	EQUIPMENT REPAIRS	0	0	0	
941 003	EQUIPMENT RENTAL - NONROAD	20,267	80,000	13,291	16.61%
944	BRINEWELL REGISTRATION FEE	0	500	0	0.00%
960	COUNTY DRAIN ASSESSMENT	0	169,000	0	0.00%
971	CAPITAL OUTLAY: LAND	22,021	800,000	0	0.00%
974	CAPITAL OUTLAY: LAND IMPRVMTS	25	0	10,846	
975	CAPITAL OUTLAY: BUILDINGS	161,227	313,000	385,481	123.16%
976	CAPITAL OUTLAY: ROAD EQUIPMENT	1,672,643	3,883,000	1,369,265	35.26%
977	CAPITAL OUTLAY: SHOP EQUIPMENT	2,437	0	0	
978	CAPITAL OUTLAY: ENGRG EQUIPMENT	1,040	0	0	
979	CAPITAL OUTLAY: YARD & STORAGE EQP	0	150,000	30,485	20.32%
980	CAPITAL OUTLAY: OFFICE EQ/FURN	46,876	220,000	57,244	26.02%
	TOTAL	**$ 7,164,993**	**$ 43,366,394**	**$ 10,231,808**	**23.59%**

RECOMMENDED BUDGET AMENDMENTS

Based on the second quarter analysis, the following Budget Amendments have been prepared.

1. Adjustments to various federal aid projects

See page 13 for a detail breakdown.

2. Adjustments to various non-federal aid projects

See page 14 for a detail breakdown.

3. State Trunkline Adjustments.

The State of Michigan has provided funding for overruns in winter maintenance. Therefore, the state trunkline revenues should be increased by $200,000.

4. Michigan Transportation Funds (MTF)

Due to a better than anticipated trend through the first 5 months, the MTF revenues should be increased by $500,000.

5. Various adjustments

Due to additional "grit" abrasive that was needed during winter maintenance a budget adjustment is needed. Therefore, the Operations Department Misc/Slag Stone should be increased by $15,000.00

6. 2016 State Trunkline audit adjustment

The 2016 state trunkline audit was completed and the adjustment of $493,000 should be added to trunkline maintenance revenues. Since it is anticipated that there will be a significant trunkline audit equipment adjustment going forward, staff is recommending establishing an assignment of fund balance dedicated to equipment. All trunkline audit equipment adjustments would be included. The amount of the equipment adjustment for the 2016 trunkline audit was $481,000.

BUDGET REVISIONS (000'S)

	2018 BUDGET	PROPOSED REVISIONS	RECOMMENDED BUDGET
REVENUES			
Mich. Transportation Fund	25,000	500	25,500
Federal/State Funds	20,041	(300)	19,741
Trunkline Maintenance	2,670	693	3,363
Township Contribution	3,821	2,600	6,421
Other Contribution	8,585	(245)	8,340
Miscellaneous Inc.	3,074		3,074
TOTAL	**63,191**	**3,248**	**66,439**
EXPENDITURES			
Administration	1,318		1,318
Operations	9,206	15	9,221
Engineering	3,049		3,049
Nondepartmental	8,347		8,347
Debt Service	2,232		2,232
Total expenditures b/f project expenditures	24,152	15	24,167
Project expenditures:			
Reimb Road, C/O and STL	43,366	1,156	44,522
	43,366	1,156	44,522
TOTAL EXPENSES	**67,518**	**1,171**	**68,689**
REVENUES Over/(Under) EXP	**(4,327)**	**2,077**	(2,250)
2017 Fund Balance (Audited)	13,963		13,963
2018 Fund Balance (projected)	9,636		11,713 *

*** $1,600,000 is Nonspendable assets/prepaid expenses.**

2018 FEDERAL/STATE AID PROJECTS

Estimated Costs (000's)

		Federal/State Grants			Contributions from others			Road Commission expenditures				
		Construction	Contract Services	WCRC Staff	Construction	Contract Services	WCRC Staff	Match	Contract Services	Staff	Total	
PRIMARY ROADS												
Austin Road Bridge	[3]	285						15	40	5	345	
Baker Road, Shield @ Dan Hoey	[3]	1100	20	200	0	42		0	83	0	1445	
Carpenter Road; Ellsworth - Packard	[2]									122	122	
Carpenter Road; Judd - Textile	[3]	612		61				153	3	12	841	2017 Carryover
Cavanaugh Lake @ Mill Creek Drain	[3]	0						0	55	5	60	
Cross Strt; Ypsi City Limits - Harris	[3]	144		14				36		4	198	2017 Carryover
Countywide guardrail	[3]	20						2			22	2017 Carryover
Dexter-A2; Dexter City limits-Zeeb	[3]	624		62				156	4	12	858	2017 Carryover
Dixboro Trail	[3]	65			11			0			76	2017 Carryover
Ellsworth Road, Carpenter - Golfside	[3]	667						167	14	153	1001	
Hack/Goodrich Road; Cnty Line-Jordan	[3]	204		20				51		5	280	2017 Carryover
Harris Road, Michigan Ave to Holmes	[3]	1200	20	160	300	5	40	0		0	1725	
Huron River Trail - B2B	[3]	2886			1237	500	50				4673	
Huron River Drive; Mast - Brass Creek	[3]	124		12				31		3	170	2017 Carryover
Huron Waterloo Trail	[3]	990			1100	280	20		0		2390	
Joy Road; Zeeb - Webster Church	[3]	140		14				35		4	193	2017 Carryover
Mast Road, Strawberry Lk - N Terr	[3]	496						55	13	70	634	
North Territorial, Spencer - Gotfredson	[3]	433						48	12	60	553	
Old US 12; Freer - WB 1-94	[3]	375						94	7	40	516	2017 Carryover
Pavement Preservation Cat. D	[3]	111						28		14	153	
Pavement Preservatn Cat. STPR	[3]	664	6	60				166	3	14	913	
Pavemnt Presercatn Cat. STPU	[3]	34		3				9		1	47	
Ridge Rd @ Hack Rd	[2]								10	25	35	
Saline-Milan Road Bridge	[2]								80	10	90	
Sharon Valley Road Bridge	[3]	1596						84	232	20	1932	
Textile Road, Hines Dr to Platt Road	[3]	2840			528	17	150	0	38	300	3873	
Textile Road, Non-motorized Path	[3]	800			570	30	120				1520	
Textile Rd @ Woodland Dr	[2]								15	35	50	
WCC TAP Grant	**[2]**	**0**			**0**	**0**	15				15	
											0	
SUBTOTAL		16410	46	606	3746	874	395	1130	609	914	24730	
LOCAL ROADS												
McCollum Road Bridge	[3]	162						8	20	6	196	
											0	
SUBTOTAL		162	0	0	0	0	0	8	20	6	196	
COUNTYWIDE												
SAW Grant	[1]		431	86					69	14	600	
SUBTOTAL		0	431	86	0	0	0	0	69	14	600	
TOTAL		16572	477	692	3746	874	395	1138	698	934	25526	

[1] Planning
[2] Design and ROW Acquisition Only
[3] Construction

Date: **29-Aug-18**

Note: Numbers that are bold represent a new or changed amount.

2018 NON FEDERAL/STATE AID PROJECTS

Estimated Costs (000's)

	Contributions from others			Road Commission expenditures				
	Construction	Contract Services	WCRC Staff	Match	Contract Services	Staff	Total	
PRIMARY ROADS								
Minor Projects					80	20	100	
Guardrail					80	20	100	
	0	0	0	0	160	40	200	
ROAD PROJECTS								
A2-Saline Road					60	20	80	
Bemis @ Moon					**300**	50	350	
Carpenter @ Cloverlane		100			90	25	215	
Chelsea Non-motorized Path		1400					1400	
Zeeb Road	**0**			**0**		**20**	**20**	
	0	1500	0	0	450	115	2065	
OTHER								
Overlay Program					380	20	400	
County Millage Overlay	1945		60	295			2300	
County Millage Sealcoat		550	275				825	
County Millage Limestone		340	330				670	
Limestone/Gravel					272	128	400	
Jackson @ Wagner					120	30	150	
Co. Wide intersect lighting					120	30	150	
Pavement Marking					225	11	236	
PA 82 Overlay	1200						1200	
PA 82 Sealcoat		333	167				500	
Sealcoat/Crack Sealing					400	200	600	
	3145	1223	832	295	1516	420	7431	
BRIDGES/CULVERTS								
Clinton					20	35	55	
Dennison Rd Bridge					80	10	90	
Emergency culverts					0	0	0	
Northfield Church					20	0	20	
Platt					20	35	55	
Scio Church					85	20	105	
	0	0	0	0	225	100	325	
PRIMARY ROAD TOTAL	3145	2,723	832	295	2351	675	10021	
LOCAL ROADS								
BRIDGES/CULVERTS								
Currie Road N. 5 Mile Culvert		20	30		20	30	100	2017 Carryover
E. Delhi Road Bridge	**0**		5				5	
Emergency culverts					0	0	0	
Five Mile Road Culvert		100	25		100	25	250	
Henzie	80		45			125	250	2017 Carryover
Maple/Foster Road Bridge	**0**		10				10	
Van Tuyle Road Culvert		100	25		100	25	250	
	80	220	140	0	220	205	865	
OTHER								
Scio SAD	0						0	
Various SADs	0		0				0	
Traffic Calming		**100**	25				125	
Sealcoat					0	0	0	
Township Matching Drainage		50	150		50	150	400	
Township Matching Program		**2766**	**1169**		280	520	4735	
PA 82 Twnshp Match Prog		75	225				300	
Pavement Marking					41	2	43	
	0	2991	1569	0	371	672	5603	
LOCAL ROAD TOTAL	80	3211	1709	0	591	877	6468	
PRIMARY & LOCAL TOTAL	3225	5934	2541	295	2943	1551	16489	

Date: **29-Aug-18**

Note: Numbers that are bold represent a new or changed amount.

[2] Preliminary Engineering Only