

2021 Annual Budget Report

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Executive Summary

From the coronavirus pandemic and economic recession, to social unrest and a divisive election season, 2020 has not been an easy year for any government agency to weather. Despite these challenges and thanks to careful budgeting and thoughtful leadership, the overall outlook on the Washtenaw County Road Commission's 2021 budget is favorable.

Revenues are expected to be up at the local, state and federal levels:

- **Michigan Transportation Fund (MTF)** revenue is expected to increase to \$32 million. This will be the first fiscal year road agencies, like WCRC, will see the fully phased-in funding increases that were promised by the legislature in 2015.
- **The 4-Year Roads and Non-Motorized Millage** was renewed by voters in 2020. This 0.5 mill tax is expected to generate approximately \$4.1 million annually for WCRC. WCRC is planning to improve more than 68 miles of road in 2021 thanks to this local funding source.
- **The Federal and State Aid Program** will mean another banner construction season in 2021. In addition to its typical federal allocation, WCRC staff consistently bring millions of dollars in grant funding to Washtenaw County for specific projects and 2021 is no exception.

While these revenue increases are great news and sorely needed, WCRC staff still face challenges in 2021:

- **Michigan's short construction season and unpredictable weather** often make it challenging to complete all the planned work.
- **Recruitment and retention of qualified staff** is a challenge in today's job market, particularly in the professional CDL driver field.
- **The fund balance** is an important safety net, especially when faced with uncertainties like the coronavirus pandemic. The projected fund balance in 2021 is approximately \$13 million, or 16% of expenditures. Plante Moran, WCRC's auditors recommend a fund balance of between 15 and 25% of expenditures.

Overall, WCRC's 2021 financial position looks strong. WCRC's board and senior management team will continue to closely monitor the budget and adjust as the year progresses.

Proposed 2021 Budget

	PROPOSED 2021 BUDGET (000's)		
	Actual		
	Rev/Exp	2020	Preliminary Estimate of
	Through 10-31-20	Anticipated Rev/Exp	2021 Budget
REVENUES			
Mich Transportation Funds	19,902	29,500	32,000
Federal/State Funds	10,469	13,044	20,137
Trunkline Maintenance	2,498	3,008	2,370
Township Contributions	3,875	6,243	5,215
Other Contributions	5,363	6,071	6,872
Miscellaneous Income	1,891	2,041	1,674
TOTAL REVENUES	43,998	59,907	68,268
EXPENDITURES			
Administration	1,053	1,408	1,447
Operations	7,296	10,123	10,406
Engineering	2,524	3,510	3,545
Nondepartmental	8,113	9,008	9,621
Debt Service	2,343	2,435	2,409
Total expenditures b/f	21,330	26,484	27,428
project expenditures			
Project expenditures:			
Road improvement program	31,597	38,662	44,169
and construction			
	31,597	38,662	44,169
TOTAL EXPENSES	52,927	65,146	71,597
REVENUES Over/(Under)			
EXP	(8,929)	(5,239)	(3,329)
2019 Fund Balance (Audited)	21,658	21,658	21,658
2020 Fund Balance (projected)	12,729	16,419	16,419
2021 Fund Balance (projected)			13,090

Revenue

Michigan Transportation Fund (MTF)

MTF is typically the largest funding source for WCRC. This revenue is generated by state fuel taxes and vehicle registration fees. Once collected, the funds are disbursed by the state treasurer through a prescribed formula to Act 51 road agencies across the state, including WCRC.

WCRC is anticipating an increase to MTF revenues in 2021 based on projections provided by the state. This will be monitored closely through the year.

Actual Rev Thru		2020	
10/31/2020		Anticipated Revenues	2021 Budget
\$ 19,902,157		\$ 29,500,000	\$ 32,000,000

Federal/State Funds

Another important funding source for road agencies like WCRC is federal and state aid.

The funding summarized below is a combination of WCRC's federal allocation and grants administered by the state for specific projects. WCRC staff works extremely hard to apply for these competitive grants in order to improve critical infrastructure. Federal/State projects require a specific percentage of funding match, in most cases, WCRC uses MTF revenue as the required match.

See Appendix G for a summary of 2021 Federal/State Aid projects.

In 2021, WCRC plans to complete major road and bridge projects funded by federal/state aid, including:

- Facilitating improvements on US-12 between I-94 and Wiard Road (Ypsilanti Township)
- Resurfacing on Bemis Road (Pittsfield, York Townships), Ford Road (Superior Township), Packard Road (Pittsfield Township) and Wiard Road (Ypsilanti Township)
- Bridge replacement on Dennison Road over the Saline River (York Township)

In partnership with the Washtenaw County Parks and Recreation Commission, WCRC plans to help facilitate non-motorized projects receiving federal funds, including:

- A non-motorized pathway along Huron River Drive between Zeeb Road and Delhi Metropark (Scio Township)
- A non-motorized pathway along Platt Road between Michigan Avenue and Wall Park (Pittsfield Township)

The timing of the construction could have significant impacts on federal/state revenues as well as the local match if the projected level of completion varies from the actual level by year-end.

Actual Rev Thru		2020	
10/31/2020		Anticipated Revenues	2021 Budget
\$ 10,468,566		\$ 13,044,000	\$ 20,137,000

State Trunkline Maintenance

Since the 1940s, the Michigan Department of Transportation (MDOT) has contracted with WCRC to provide routine maintenance on the state trunkline roads within Washtenaw County. These services include winter maintenance, pothole patching, guardrail repair, etc.

WCRC has a dedicated state trunkline crew funded by MDOT to conduct this work. The State Trunkline Maintenance Budget reflects the FY-2021 contract budget authorized by MDOT.

Actual Rev Thru		2020	
10/31/2020		Anticipated Revenues	2021 Budget
\$ 2,497,864		\$ 3,008,000	\$ 2,370,000

Township Contributions

Financial partnerships with Washtenaw County's 20 townships are critical for the improvement of local roads across the county. Each year, WCRC allocates a portion of MTF revenue into a Local Road Matching Program and a Drainage Matching Program for the townships. Funding is disbursed to the townships through a prescribed formula. In addition, WCRC offers a matching program to help replace culverts on local roads that require a permit from the Michigan Department of Environment, Great Lakes and Energy (EGLE) and/or the Washtenaw County Water Resources Commissioner's Office. These funds are applied on a case-by-case basis.

Overall, township contributions are anticipated to decrease in 2021. The Local Road Matching Program is funded at the same level as in 2020.

Additional contributions are expected from:

- Ypsilanti Township for bond reimbursement and traffic calming
- Ann Arbor Township for Dixboro Road Trail, Phase 2
- Pittsfield Township for the Platt Road Greenway, Phase 2 and improvements at the intersection of Ann Arbor-Saline Road and Oak Valley Drive
- Various townships for various culvert projects.

Budget Category	Actual Rev Thru	2020	
	10/31/2020	Anticipated Revenues	2021 Budget
Township Matching/Drainage	\$ 2,917,135	\$ 3,672,000	\$ 1,735,000
Traffic Calming	0	0	100,000
Ypsilanti bond reimbursement	642,250	642,000	630,000
Culvert replacements	9,605	30,000	100,000
Oak Park Estates	0	330,000	0
State Road Co Millage	195,000	245,000	0
Ellsworth Rd at Lohr Rd	0	148,000	0
Ann Arbor-Saline Rd at Oak Valley Dr	0	100,000	845,000
Prospect Road Pathway	0	0	286,000
Lehman Rd culvert	0	35,000	0
Platt Road Greenway Phase 2	0	0	650,000
Chubb Road: Five Mile - Napier	0	900,000	0
Dixboro Road Trail, Phase 2	111,398	141,000	477,000
Lohr Rd at Textile Rd	0	0	125,000
Maple Rd at Textile Rd	0	0	125,000
Hewitt Road Pedestrn Crossing	0	0	74,000
Hitchingham Rd ovr Stony Creek	0	0	68,000
	\$ 3,875,387	\$ 6,243,000	\$ 5,215,000

Other Contributions

This revenue category covers a variety of other funding sources. Other Contributions are anticipated to increase in 2021.

Most significantly, it includes revenue from the 2021 – 2024 Four-Year Roads and Non-Motorized Millage renewed by voters in August 2020. \$4,147,000 of millage work is anticipated to be completed in 2021.

Contributions are also anticipated from the Washtenaw County Parks and Recreation Commission for the Huron River Border-to-Border Trail, Phase III.

Budget Category	Actual Rev Thru	2020	2021 Budget
	10/31/2020	Anticipated Revenues	
County Millage Ovlay/Seal	\$ 3,501,239	\$ 3,801,000	\$ 4,147,000
Huron River Trail - B2B	603119.15	653,119	125,000
Huron Waterloo Trail	717,988	868,000	0
Chelsea Path	44,594	45,000	0
HRD - B2B Zeeb -Delhi Phe III	189,396	239,000	2,450,000
Miscellaneous	307,155	465,000	150,000
	\$ 5,363,491	\$ 6,071,119	\$ 6,872,000

Miscellaneous Income

This category is made up of income from a variety of sources, including interest, land sales/leases, permit fee collection and revenue from Special Assessment Districts for specific road improvement projects.

2021 interest income is projected to be lower than 2020 levels. Permit activities are also expected to be lower than 2020 levels. An installment purchase agreement for 4 heavy trucks is also anticipated (reflected in Land Sales/Leases below).

Budget Category	Actual Rev Thru	2020	2021 Budget
	10/31/2020	Anticipated Revenues	
Interest Income	\$ 142,358	\$ 175,000	\$ 150,000
Gain/loss on sale	0	175,000	175,000
Land Sales/Leases	995,942	996,000	920,000
Permits	473,635	416,000	300,000
Special Assessment bonds	4,632	5,000	9,000
Other	273,984	274,000	120,000
	\$ 1,890,552	\$ 2,041,000	\$ 1,674,000

Expenditures

Administration

The Administration Department represents WCRC's decision-making body and support staff.

The Administration Department is comprised of:

- Five-member Washtenaw County Board of County Road Commissioners, appointed by the Washtenaw County Board of County Commissioners
- Managing director
- Board secretary
- Finance and IT with six full-time positions authorized
- Human resources comprised of two full-time employees
- Communications comprised of two full-time employees

The Administration Department accounts for 2% of WCRC's expenditures and will begin the year with an authorized staff of 11 full-time employees and five road commissioners in 2021.

The most significant recent change to this department was the addition of two more road commissioners, appointed by the Board of County Commissioners in May 2020.

The largest budget item for this department is regular wages, approximately \$896,000. WCRC's legal functions are administered through retained attorney services and are budgeted at approximately \$110,000 in 2021.

See Appendix A for a line item list of budgeted expenditures.

Operations Department

The primary duty of the Operations Department is the maintenance of roads, roadsides, bridges, equipment and WCRC's facilities.

The Operations Department accounts for 15% of the total yearly expenditures and will begin the year with 90 authorized positions in 2020. 74 of these positions are represented by the Technical, Professional and Office Workers Association of Michigan (TPOAM).

The Operations Department is comprised of:

- Eight crews (6 – 12 positions per crew) responsible for routine and preventative maintenance, construction and emergency response throughout the county
 - These crews are geographically dispersed throughout the county in six maintenance districts to provide the best service possible
- Eight fleet maintenance personnel who ensure the readiness and repair of all vehicles and equipment
- Two stockroom personnel to administer inventory control and procurement of goods and services
- Four building and grounds personnel responsible for the maintenance and capital outlay of all facilities and properties to support safe and efficient operations
- Five administrative staff who provide direction and support to all personnel within this group

Wages continue to be the most significant budget item for this department at approximately \$5 million in regular wages and \$925,000 in overtime wages.

Fuel and materials are also significant budget items for this department, including:

- Approximately \$650,000 in diesel and unleaded fuel
- Approximately \$1 million budgeted for salt and sand for winter maintenance on county primary and local roads

See Appendix B for a line item list of budgeted expenditures.

Engineering Department

The Engineering Department is made up of 33 positions and is divided into three sections – permits, traffic & safety and design & construction. Six positions in the Engineering Department are represented by TPOAM.

- The Permits Section is responsible for processing a wide range of right-of-way and transportation permits with seven authorized positions.
- The Traffic & Safety Section (T&S) is charged with maintaining signs and signals across Washtenaw County. In addition, this section conducts traffic counts, safety studies and works closely with the Design & Construction Section. This section has 14 authorized positions.
- The Design & Construction Section is responsible for designing and building various road and bridge projects utilizing federal, state and local funds. This section has 12 authorized positions.

The Engineering Department accounts for 5% of WCRC's expenditures. Wages are the most significant budget item for this department at approximately \$2.5 million.

See Appendix C for a line item list of budgeted expenditures.

Non-Departmental

The non-departmental budget represents 13% of annual costs. The largest expenditures in this budget area are medical insurance payments at approximately \$4.4 million and retirement system contributions at approximately \$3.4 million.

See Appendix D for a line item list of budgeted expenditures.

Debt Service

Debt service represents approximately 3% of the annual costs.

This includes one outstanding bond issuance as well as seven equipment installment purchases for dump trucks and mechanical brush mowers, and \$620,000 of installment payments for the Northeast Service Center which was opened in 2018.

See Appendix E for a line item list of budgeted expenditures.

Reimbursable Road Projects

This includes all construction and preventative maintenance projects on primary and local roads across Washtenaw County and accounts for 45% of annual costs (approximately \$32.6 million). Local matching funds required for federal aid projects, payments to contractors, consultants, and right of way acquisitions are included in this department.

See Appendix F for a line item list of budgeted expenditures.

See Appendix G for a list of 2021 Federal/State Aid and Appendix H for a list of 2021 Non-Federal/State Aid projects included in this budget area.

Capital Improvements

This area includes investments in the equipment and facilities necessary for WCRC to conduct its work. This year, \$4 million is budgeted to purchase necessary road maintenance equipment, including four heavy dump trucks, three graders and a gradall. These purchases will allow WCRC to replace vehicles that have reached the end of their useful life.

In addition, WCRC plans to spend approximately \$903,000 on facilities this year, including routine maintenance, investments in IT infrastructure and upgrading outdated buildings/equipment.

See Appendix F for a line item list of budgeted expenditures.

See Appendix I for a list of 2021 equipment and Appendix J for a list of 2021 facility projects.

State Trunkline

This area of the budget includes planned expenditures in material on roads included in MDOT's routine maintenance contract with WCRC. Approximately \$570,000 is budgeted for salt and sand for winter maintenance on state trunkline roads.

See Appendix F for a line item list of budgeted expenditures.

Appendix A: Line Item Expenditures – Administration Department

Dept. 216 - 228 - Administrative				
Commissioners, Executive, Finance, Human Resources, Information Systems, and Legal Departments				
		Actual Expenditures	2020	2021
Account	Description	10/31/2020	Anticipated Expenditures	BUDGE
703 - 712	REGULAR WAGES	\$ 707,404	\$ 860,000	\$ 896,000
703 -712	OVERTIME WAGES	1,241	5,000	5,000
724	FRINGES	0	6,000	6,000
727	POSTAGE	0	1,000	1,000
728	OFFICE SUPPLIES	1,134	5,000	5,000
729	ENGINEERING SUPPLIES	0	1,000	1,000
730 & 861.xx	TRAINING	2,565	11,000	20,000
734	EMPLOYEE SAFETY SUPPLIES	40	0	0
735	MISCELLANEOUS SUPPLIES	0	1,000	1,000
801	CONTRACTUAL SERVICES	128,764	165,000	170,000
803	LEGAL SERVICES	61,660	105,000	110,000
804	AUDIT SERVICES	42,700	43,000	46,000
807	DATA PROCESSING	75,545	142,000	125,000
807 001	ANNUAL SOFTWARE MAINT.FEE-PCSI	16,869	18,000	18,000
807 002	PCSI PROGRAMMING SUPPORT	2,553	15,000	15,000
811	BANK FEES	350	1,000	1,000
816	CREDIT CARD FEES	3,370	6,000	5,000
851	COMM:CELL PHONES/SIGNALS	4,552	5,000	5,000
874 001	ADVERTISING	1,462	6,000	9,000
874 002	PRINTING EXPENSE	865	3,000	3,000
875	INSURANCE:-PROP & EQP PHYS DAM	0	1,000	1,000
934	REPAIRS/MAINT: OFFICE EQUIPMENT	2,231	4,000	4,000
939	REPAIRS/MAINT: ROAD EQUIPMENT	0	0	100
941	EQUIPMENT RENTAL	2,541	3,000	3,000
669	EQUIPMENT RENTAL CREDIT	(2,541)	(3,000)	(3,000)
956	SAFETY EXPENSE	0	0	250
968 002	DEPRECIATION: ADMIN BUILDING	64,602	83,000	69,000
968 007	DEPRECIATION: OFFICE EQP/FURNITURE	77,753	86,000	84,000
690	DEPRECIATION CREDIT	(142,355)	(165,000)	(153,000)
	TOTAL	\$ 1,053,306	\$ 1,408,000	\$ 1,447,350

Appendix B: Line Item Expenditures – Operations Department

Dept. 102 - 118 Operations					
All Yards, the Shop, & Building and Grounds comprise the Operation Department Activities					
Account	Description	Actual Expenditures		2020	
		10/31/2017	Anticipated Expenditures	2021 Budget	
703 -712	REGULAR WAGES	\$ 3,907,383	\$ 4,844,000	\$ 5,031,620	
703 -712	OVERTIME WAGES	455,560	761,000	925,000	
724	FRINGE	0	3,000	3,000	
728	OFFICE SUPPLIES	1,407	2,000	2,000	
729	ENGINEERING SUPPLIES	80	0	0	
730 & 861.XX	TRAINING	12,972	18,000	18,000	
731	JANITOR SUPPLIES	18,308	22,000	16,000	
732	TRAFFIC CONTROL SUPPLIES	15,005	18,000	18,000	
733	WELDING SUPPLIES	7,926	14,000	14,000	
734	EMPLOYEE SAFETY SUPPLIES	17,037	20,000	19,000	
735	MISCELLANEOUS SUPPLIES	58,437	87,000	87,000	
740 001	EQUIPMENT PARTS EXPENSE	119,570	143,000	150,000	
740 002	DIESEL EXHAUST FLUID EXPENSE	4,196	10,000	10,000	
740 003	DIESEL FUEL EXPENSE	265,409	428,000	500,000	
740 004	UNLEADED FUEL EXPENSE	74,916	146,000	150,000	
740 005	ANTIFREEZE	4,190	8,000	8,000	
740 006	MOTOR OIL/LUBRICANTS	28,120	36,000	35,000	
740 007	TIRES & TIRE ACCESSORIES	60,858	95,000	95,000	
740 008	BLADES	38,468	100,000	100,000	
761	GRAVEL	25,446	54,000	55,000	
762	COLD PATCH	35,523	101,000	100,000	
763	SAND	4,151	40,000	45,000	
764	SALT	565,872	922,000	954,000	
765	ASPHALT	12,033	39,000	40,000	
766	BRINE	83,497	99,000	99,000	
767	CULVERT	1,776	5,000	5,000	
769	GUARDRAIL	2,661	7,000	7,000	
770	POSTS	63	0	0	
771	LIMESTONE	356,293	419,000	300,000	
773	MISC SLAG/STONE	37,972	70,000	75,000	
774	DRAINAGE ITEMS/CEMENT	2,315	7,000	15,000	
790	SMALL ROAD TOOLS	16,920	20,000	20,000	
791 074	INVENTORY ADJ:EQP REPAIR PARTS	128	32,000	32,000	
791 076	INVENTORY ADJ: ROAD MATERIALS	11,567	25,000	13,000	
801	CONTRACTUAL SERVICES	231,654	379,000	379,000	
802 004	TESTING	1,186	1,000	0	
806	LAUNDRY SERVICES	5,327	7,000	7,000	
807	DATA PROCESSING	9,894	12,000	12,000	
851	COMMUNICATIONS: CELL PHONE/TELEPN	39,176	47,000	45,000	
852	COMMUNICATIONS: RADIO	34	8,000	50,000	
853	COMMUNICATIONS: ANSWERING SERVICE	8,640	13,000	13,000	
874 001	ADVERTISING	0	3,000	2,000	
874 002	PRINTING EXPENSE	856	1,000	1,000	
875 000	INSURANCE: PROPERTY EQP PHYS DAMAGE	(3,904)	1,000	0	
882 000	INSURANCE: LIABILITY	0	4,000	4,000	
890	CLAIMS PAID	240	0	0	
921	UTILITIES: ELECTRIC SERVICE	80,288	130,000	135,000	
922	UTILITIES: HEAT/GAS/FUEL	66,614	90,000	90,000	
923	UTILITIES: WATER & SEWER	13,835	22,000	22,000	
931	REPAIRS/MAINT: BUILDINGS	165,449	192,000	150,000	
932	REPAIRS/MAINT: YARD & STORAGE	70,260	87,000	67,000	
933	REPAIRS/MAINT: SHOP EQUIPMENT	22,100	27,000	21,000	
934	REPAIRS/MAINT: OFFICE EQUIPMENT	149	4,000	4,000	
938	REPAIRS/MAINT: NON-RD EQP	131,406	163,000	150,000	
939	REPAIRS/MAINT: ROAD EQUIPMENT	174,140	297,000	300,000	
941	EQUIPMENT RENTAL	4,893,579	5,873,000	5,800,000	
669	EQUIPMENT RENTAL CREDIT	(4,869,273)	(5,848,000)	(5,800,000)	
944	BRINEWELL REGISTRATION FEE	500	1,000	1,000	
946	REPAIR/MAINT: FUEL SYSTEM	7,487	13,000	10,000	
956	SAFETY EXPENSES	0	1,000	1,000	
968 002	DEPRECIATION: BUILDINGS	193,806	261,000	260,000	
968 003	DEPRECIATION: ROAD EQUIPMENT	0	1,600,000	1,600,000	
968 004	DEPRECIATION: SHOP EQUIPMENT	22,459	30,000	30,000	
968 006	DEPRECIATION: YARD & STORAGE	120,125	162,000	165,000	
690 XXX	DEPRECIATION CREDIT	(336,390)	(2,053,000)	(2,055,000)	
	TOTAL	\$ 7,295,695	\$ 10,123,000	\$ 10,405,620	

Appendix C: Line Item Expenditures – Engineering Department

Dept. 314 - 328 - Engineering							
This department is comprised of Permits, Design & Construction and Traffic & Safety							
Account	Description	Actual Expenditures		2020		2021	
		10/31/2021	Anticipated Expenditures	BUDGET			
703 - 712	REGULAR WAGES	\$ 1,961,244	\$ 2,451,000	\$ 2,500,000			
703 -712	OVERTIME WAGES	118,695	143,000	150,000			
724	FRINGES	11,778	14,000	10,000			
728	OFFICE SUPPLIES	0	10,000	10,000			
729	ENGINEERING SUPPLIES	14,234	26,000	26,000			
730 & 861.xx	TRAINING	18,117	24,000	24,000			
732	TRAFFIC CONTROL SUPPLIES	19,057	40,000	40,000			
733	WELDING SUPPLIES	35	0	0			
734	EMPLOYEE SAFETY SUPPLIES	2,225	6,000	6,000			
735	MISCELLANEOUS SUPPLIES	38	1,000	1,000			
740 001	EQUIPMENT PARTS EXPENSE	0	1,000	1,000			
768	SIGNS	69,425	125,000	125,000			
770	POSTS	19,859	28,000	27,000			
772	SIGNAL PARTS	25,105	70,000	70,000			
790	SMALL ROAD TOOLS	23	0	0			
791 076	INVENTORY ADJ: ROAD MATERIALS	0	25,000	25,000			
801	CONTRACTUAL SERVICES	73,768	204,000	200,000			
802 002	ENGRG SERVICES: ROW	8,930	11,000	0			
802 004	TESTING	0	5,000	5,000			
802 005	PLANNING	10,195	16,000	16,000			
807	DATA PROCESSING	2,531	13,000	31,000			
851	COMM:CELL PHONES/SIGNALS	32,990	40,000	40,000			
874 001	ADVERTISING	0	3,000	3,000			
874 002	PRINTING EXPENSE	177	3,000	6,000			
921	UTILITIES: SIGNAL ENERGY	127,036	152,000	155,000			
934	REPAIRS/MAINT: OFFICE EQUIPMENT	1,969	6,000	6,000			
938	REPAIRS/MAINT: NON-RD EQP	3,515	8,000	8,000			
939	REPAIRS/MAINT: ROAD EQUIPMENT	0	2,000	2,000			
941	EQUIPMENT RENTAL	391,331	470,000	400,000			
669	EQUIPMENT RENTAL CREDIT	(391,331)	(469,000)	(400,000)			
944	STORM WATER PERMITS	3,000	38,000	50,000			
961	PROPERTY TAXES	472	8,000	8,000			
968 005	DEPRECIATION: ENGINEERING EQP	14,873	18,000	15,000			
690	DEPRECIATION CREDIT	(14,873)	(18,000)	(15,000)			
	TOTAL	\$ 2,524,416	\$ 3,510,000	\$ 3,545,000			

Appendix D: Line Item Expenditures – Non-Departmental

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.						
		Actual Expenditures	2020		2021	
Account	Description	10/31/2020	Anticipated Expenditure	BUDGET		
715	SOCIAL SECURITY/MEDICARE	\$ 532,285	\$ 700,000	\$ 699,000		
716	MEDICAL INSURANCE	5,042,658	4,243,000	4,425,000		
717	LIFE INSURANCE	87,906	130,000	130,000		
718	RETIREMENT	1,716,816	2,972,000	3,392,000		
719	WORKERS COMPENSATION	177,194	300,000	300,000		
720	UNEMPLOYMENT	0	10,000	10,000		
721	EMPLOYEE DRUG TESTING	4,758	8,000	8,000		
727	POSTAGE	5,193	10,000	10,000		
728	OFFICE SUPPLIES	3,107	5,000	5,000		
730 & 861.XX	ASSOCIATION FEES	43,049	82,000	69,000		
731	JANITOR SUPPLIES	128	0	0		
734	EMPLOYEE SAFETY SUPPLIES	16,500	30,000	10,000		
735	MISCELLANEOUS SUPPLIES	43	2,000	2,000		
790	SMALL ROAD TOOLS	0	1,000	1,000		
805	HEALTH SERVICES	4,215	6,000	6,000		
851	COMMUNICATIONS:	0	1,000	1,000		
874 002	PRINTING EXPENSE	470	2,000	2,000		
875	INSURANCE: PROP & EQP PHYS DAM	112,229	112,000	130,000		
878	INSURANCE: FLEET LIABILITY/MCC	59,111	59,000	70,000		
881	INSURANCE: ERRORS & OMISSIONS	60,585	61,000	70,000		
882	INSURANCE: LIABILITY	236,237	257,000	275,000		
890	CLAIMS PAID	11,000	17,000	6,000		
TOTAL		\$ 8,113,484	\$ 9,008,000	\$ 9,621,000		

Appendix E: Line Item Expenditures – Debt Service

Dept. 660 - Debt Service				
This department represents all of the current portion of long term debt obligations.				
Account	Description	Actual Expenditures	2020	2021
		10/31/2021	Anticipated Expenditures	BUDGET
991 003	DEBT SERV PRINC:YPSI NOTES	\$ 600,000	\$ 600,000	\$ 600,000
991 008	INSTALL PURCH PRI: 2015 1st qtr HVY TRUCKS	79,970	80,000	0
991 009	INSTALL PURCH PRI: 2015 4th qtr HVY TRUCKS	161,949	177,000	45,000
991.010	INSTALL PURCH PRI: 2016 HVY TRUCKS	153,698	168,000	168,000
991.011	INSTALL PURCH PRI: 2017 N/E SERVICE CENTER	550,000	550,000	550,000
991.012	INSTALL PURCH PRI: 2018 HVY TRUCKS	177,449	194,000	194,000
991.013	INSTALL PURCH PRI: 2018 TRACTORS	93,496	102,000	102,000
991.014	INSTALL PURCH PRI: 2019 HVY TRUCKS	180,661	197,000	197,000
991.015	INSTALL PURCH PRI: 2019 HVY TRUCKS (B)	158,979	175,000	191,000
991.016	INSTALL PURCH PRI: 2020 HVY TRUCKS	0	0	196,000
995 003	DEBT SER INT: YPSI NOTES	44,450	44,000	30,000
995 008	INSTALL PURCH INT: 2015 1st qtr HVY TRUCKS	510	1,000	0
995 009	INSTALL PURCH INT: 2015 4th qtr HVY TRUCKS	2,521	3,000	100
995 010	INSTALL PURCH INT: 2016 HVY TRUCKS	4,433	5,000	2,000
995 011	INSTALL PURCH INT: 2017 N/E SERVICE CENTER	80,834	81,000	70,000
995 012	INSTALL PURCH INT: 2018 HVY TRUCKS	7,045	8,000	4,000
995 013	INSTALL PURCH INT: 2018 TRACTORS	9,994	11,000	8,000
995 014	INSTALL PURCH INT: 2019 HVY TRUCKS	17,579	19,000	13,000
995 015	INSTALL PURCH INT: 2019 HVY TRUCKS (B)	19,643	20,000	13,000
995 016	INSTALL PURCH INT: 2020 HVY TRUCKS	0	0	26,000
TOTAL		\$ 2,343,213	\$ 2,435,000	\$2,409,100

Appendix F: Line Item Expenditures – Reimbursable Road Projects, Capital Improvements, State Trunkline

Dept. 770 - Reimbursable Road Projects, Capital Improvements and State Trunkline Expenditures				
<p>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.</p>				
Account	Description	Actual Expenditures 10/31/2020	2020 Anticipated Expenditure	2021 BUDGET
727	POSTAGE	0	\$ 1,000	\$ 1,000
729	ENGINEERING SUPPLIES	453	2,000	6,000
730 & 861.xx	TRAINING	207	0	0
732	TRAFFIC CONTROL SUPPLIES	602,441	652,000	650,000
734	EMPLOYEE SAFETY SUPPLIES	0	1,000	1,000
735	MISCELLANEOUS SUPPLIES	773	1,000	1,000
740 001	EQUIPMENT PARTS EXPENSE	667	1,000	0
761	GRAVEL	3,183	50,000	50,000
762	COLD PATCH	27,108	41,000	40,000
763	SAND	1,453	10,000	10,000
764	SALT	316,246	492,000	560,000
765	ASPHALT	1,229,965	1,250,000	1,000,000
766	BRINE	726,479	746,000	650,000
767	CULVERT	20,715	73,000	76,000
768	SIGNS	3,697	5,000	5,000
769	GUARDRAIL	79,708	154,000	150,000
770	POSTS	2,803	4,000	4,000
771	LIMESTONE	83,713	152,000	150,000
772	SIGNAL PARTS	21,190	25,000	9,000
773	MISC SLAG/STONE	403,303	411,000	200,000
774	DRAINAGE ITEMS/CEMENT	2,368	6,000	8,000
790	SMALL ROAD TOOLS	90	5,000	5,000
801	CONTRACTUAL SERVICES	21,102,511	26,488,000	32,630,000
802 001	ENGRG SERVICES: CONSTR ENGRG	233,202	333,000	1,870,000
802 002	ENGRG SERVICES: ROW	49,143	200,000	150,000
802 003	ENGRG SERVICES: DESIGN	1,473,722	1,624,000	300,000
802 004	ENGRG SERVICES: TESTING	252,023	302,000	100,000
802 005	PLANNING	429,920	460,000	120,000
803	LEGAL SERVICES	28,971	70,000	75,000
851	COMMUNICATIONS: CELL PHONE/TEL	0	0	350
874 001	ADVERTISING	0	2,000	2,000
874 002	PRINTING EXPENSE	0	0	500
882	INSURANCE: LIABILITY	18,822	19,000	35,000
890	CLAIMS PAID	0	0	500
921	UTILITIES: SIGNAL ENERGY	4,160	9,000	9,000
931	REPAIRS/MAINT: BUILDINGS	203	0	0
932	REPAIRS/MAINT: YARD & STORAGE	6,607	7,000	0
938	REPAIRS/MAINT: NON-RD EQP	0	0	0
939	EQUIPMENT REPAIRS	300	0	0
941 003	EQUIPMENT RENTAL - NONROAD	34,665	76,000	90,000
944	BRINEWELL REGISTRATION FEE	0	0	500
960	COUNTY DRAIN ASSESSMENT	0	169,000	169,000
971	CAPITAL OUTLAY: LAND	0	0	50,000
974	CAPITAL OUTLAY: LAND IMPRVMTS	0	0	60,000
975	CAPITAL OUTLAY: BUILDINGS	13,153	23,000	163,400
976	CAPITAL OUTLAY: ROAD EQUIPMENT	4,008,167	4,309,000	4,138,000
977	CAPITAL OUTLAY: SHOP EQUIPMENT	22,880	48,000	0
978	CAPITAL OUTLAY: ENGRG EQUIPMENT	0	0	15,000
979	CAPITAL OUTLAY: YARD & STORAGE EQP	227,197	302,000	170,000
980	CAPITAL OUTLAY: OFFICE EQ/FURN	164,545	175,000	445,000
	TOTAL	\$ 31,596,751	\$ 38,662,000	\$ 44,169,250

Appendix G: 2021 Federal and State Aid Project List

Estimated Costs (000's)

Primary Road Projects Project Location	Township	Type of Project	Status	Federal/State Grants			Contributions from Others			WCRC Expenditures			Total Cost
				Contracted Construction	Consultant Services	WCRC Staff	Contracted Construction	Consultant Services	WCRC Staff	Contracted Construction	Consultant Services	WCRC Staff	
Bemis Rd between Platt Rd and Carpenter Rd	Pittsfield, York	Resurfacing	Const.	\$ 589						\$ 147	\$ 15	\$ 75	\$ 826
Bridge Rd Bridge, over the Huron River	Ypsilanti	Bridge rehabilitation	Const.	\$ 300						\$ 16	\$ 25	\$ 10	\$ 351
Currie Rd at 8 Mile Rd	Salem	Intersection improvement - roundabout	Design, ROW							\$ 75		\$ 10	\$ 85
Dennison Rd Bridge, over Saline River	York	Bridge replacement	Const.	\$ 1,520						\$ 80	\$ 100	\$ 40	\$ 1,740
Dexter Townhall Rd between Island Lake Rd and N. Territorial Rd	Dexter	Safety	Const.	\$ 281						\$ 32	\$ 5	\$ 55	\$ 373
Dixboro Rd at Plymouth Rd	Ann Arbor	Intersection improvement - turn lane	Const.	\$ 240						\$ 201	\$ 15	\$ 30	\$ 486
Dixboro Rd between Matthaei Botanical Gardens and Plymouth Rd	Ann Arbor	Non-motorized - Phase 2	Const.	\$ 727			\$ 277	\$ 150	\$ 50				\$ 1,204
Ford Rd between Plymouth Rd and M-153	Superior	Resurfacing	Const.	\$ 760						\$ 190	\$ 20	\$ 85	\$ 1,055
Geddes Rd Bridge, over Fowler Creek	Superior	Bridge replacement	Const.	\$ 950						\$ 50	\$ 80	\$ 25	\$ 1,105
Hewitt Rd, at Harding Ave	Ypsilanti	Safety - pedestrian improvement	Const. (Carryover)	\$ 291			\$ 29	\$ 15	\$ 30				\$ 365
Huron River Dr between Delhi Metropark and Wagner Rd	Scio	Non-motorized - Segment D4	Design, ROW					\$ 100	\$ 25				\$ 125
Huron River Dr between Zeeb Rd and Delhi Metropark	Scio	Non-motorized - Segment D3	Const.	\$ 2,000			\$ 2,000	\$ 400	\$ 50				\$ 4,450
Jackson Rd between Fletcher Rd and Wagner Rd	Scio	Traffic signal interconnect	Const.	\$ 1,274							\$ 50	\$ 75	\$ 1,399
Jackson Rd between Steinbach Rd and Parker Rd	Lima	Resurfacing	Const.	\$ 304		\$ 30				\$ 76	\$ 10	\$ 10	\$ 430
Mast Rd Bridge, over Huron River	Webster	Bridge rehabilitation	Const.	\$ 285						\$ 15	\$ 25	\$ 10	\$ 335
Packard Rd, Carpenter Rd to Golfside Rd	Pittsfield	Resurfacing	Const.	\$ 640						\$ 160	\$ 20	\$ 85	\$ 905
Platt Rd between Wall Park and Michigan Ave	Pittsfield, York	Non-motorized - Phase 2	Const.	\$ 1,100			\$ 400	\$ 150	\$ 100				\$ 1,750
Plymouth Rd between M153 and Curtis Rd	Superior	Resurfacing	Const.	\$ 360		\$ 36				\$ 90	\$ 10	\$ 14	\$ 510
Pontiac Tr at N. Territorial Rd	Salem	Intersection improvement - roundabout	Design, ROW							\$ 175	\$ 125	\$ 50	\$ 350
Prospect Rd between Clark Rd and Geddes Rd	Superior	Non-motorized	Const.	\$ 429			\$ 186	\$ 60	\$ 40				\$ 715
US-12 between I-94 and Wiard Rd	Ypsilanti	Reconstruction	Const. - Carryover	\$ 5,500	\$ 500	\$ 50							\$ 6,050
Wagner Rd (north) between Liberty Rd and Huron River Dr	Scio	Safety	Const.	\$ 384						\$ 43	\$ 10	\$ 40	\$ 477
Wagner Rd (south) between Liberty Rd and Ann Arbor-Saline Rd	Lodi	Safety	Const.	\$ 598						\$ 192	\$ 15	\$ 80	\$ 885
Whittaker Rd between Arkona Rd and Willow Rd	Augusta	Resurfacing	Const.	\$ 200		\$ 20				\$ 50	\$ 10	\$ 10	\$ 290
Wiard Rd between I-94 and Airport Dr	Ypsilanti	Resurfacing	Const.	\$ 769						\$ 192	\$ 30	\$ 70	\$ 1,061
Primary Road Total				\$ 15,602	\$ 500	\$ 116	\$ 2,892	\$ 875	\$ 295	\$ 991	\$ 365	\$ 474	\$ 27,322

Grand Total \$ 15,602 \$ 500 \$ 116 \$ 2,892 \$ 875 \$ 295 \$ 991 \$ 365 \$ 474 \$ 27,322

Date: 13-Nov-20

Appendix H: 2021 Non-Federal/State Aid Project List

Estimated Costs (000's)

Primary Road Projects Project Location	Township	Type of Project	Status	Contributions from Others			WCRC Expenditures			Total Cost
				Contracted Construction	Consultant Services and Materials	WCRC Staff	Contracted Construction	Consultant Services and Materials	WCRC Staff	
Bemis Rd at Carpenter Rd	Pittsfield, York	Intersection improvement - traffic signal	Const.	\$ 300				\$ 15	\$ 50	\$ 365
Liberty Rd at Zeeb Rd	Scio	Intersection improvement - roundabout	Const.	\$ 150			\$ 500	\$ 50	\$ 50	\$ 750
Lohr Rd at Textile Rd	Pittsfield	Intersection improvement - traffic signal	Const.	\$ 100	\$ 20	\$ 5	\$ 160		\$ 5	\$ 290
Maple Rd at Textile Rd	Pittsfield	Intersection improvement - traffic signal	Const.	\$ 100	\$ 20	\$ 5	\$ 160		\$ 5	\$ 290
McCrone Rd over the Conde and Paine Drain	Augusta	Culvert replacement	Const.				\$ 100		\$ 25	\$ 125
Miller Rd between the Honey Creek and Wagner Rd	Scio	Resurfacing	Const. (Carryover)				\$ 200		\$ 10	\$ 210
Oak Valley Dr at Ann Arbor-Saline Rd	Pittsfield	Intersection improvement - traffic signal & turn lanes	Const. (Carryover)	\$ 755	\$ 45	\$ 45				\$ 845
Zeeb Rd between Pleasant Lake Rd and Ellsworth Rd	Lodi	Pave gravel road	Const.	\$ 400			\$ 900	\$ 30	\$ 100	\$ 1,430
County-wide Pavement Marking Program	County-wide	Pavement Marking Program	Const.				\$ 275		\$ 15	\$ 290
TBD	County-wide	Culvert Replacement Program	Const.				\$ 550		\$ 50	\$ 600
TBD	County-wide	Guardrail Program	Const.				\$ 140		\$ 20	\$ 160
TBD	County-wide	Non-motorized improvements	Const.				\$ 450		\$ 50	\$ 500
TBD	County-wide	Overlay Program	Const.				\$ 347		\$ 18	\$ 365
TBD	County-wide	Limestone/Gravel Program	Const.					\$ 885	\$ 416	\$ 1,301
TBD	County-wide	Sealcoat and Crack Sealing Program	Const.					\$ 667	\$ 333	\$ 1,000
Ellsworth Rd, Geddes Rd, Maple Rd, Miller Rd, Packard Rd, Pleasant Lake Rd, Sharon Hollow Rd		County Millage Overlay Program	Const.	\$ 2,707		\$ 65	\$ 295			\$ 3,067
8 Mile Rd, Arkona Rd, Austin Rd, Crane Rd, Dexter-Ann Arbor Rd, Goodrich Rd, Moon Rd, N. Territorial Rd, Pontiac Tr, Prospect Rd, Ridge Rd, Saline-Milan Rd, Stony Creek Rd, Textile Rd, Whittaker Rd, Willis Rd		County Millage Sealcoat Program	Const.		\$ 863	\$ 432				\$ 1,295
		County Millage Limestone/Gravel Program	Const.		\$ -	\$ -				\$ -
Primary Road Total				\$ 4,512	\$ 948	\$ 552	\$ 4,077	\$ 1,647	\$ 1,147	\$ 12,883

Appendix H: 2021 Non-Federal/State Aid Project List

Estimated Costs (000's)

Local Road Projects				Contributions from Others			WCRC Expenditures			Total Cost
				Contracted Construction	Consultant Services and Materials	WCRC Staff	Contracted Construction	Consultant Services and Materials	WCRC Staff	
Project Location	Township	Type of Project	Status							
East Delhi Rd Bridge over the Huron River	Scio	Bridge rehabilitation & painting	Const	\$ 30			\$ 100	\$ 20	\$ 10	\$ 160
Hitchingham Rd over the Stony Creek Drain	Augusta	Culvert replacement	Const		\$ 15	\$ 53		\$ 15	\$ 53	\$ 136
Maple Rd / Foster Rd Bridge over the Huron River	Ann Arbor	Bridge rehabilitation & painting	Const	\$ 50			\$ 371	\$ 50	\$ 10	\$ 481
County-wide Pavement Marking Program	County-wide	Pavement Marking Program	Const					\$ 41	\$ 2	\$ 43
TBD	County-wide	Culvert Replacement Program	Const	\$ 50	\$ 25	\$ 25	\$ 50	\$ 25	\$ 25	\$ 200
TBD	County-wide	Guardrail Program	Const				\$ 60		\$ 5	\$ 65
TBD	County-wide	Traffic calming	Const		\$ 75	\$ 25				\$ 100
TBD	County-wide	Sealcoat	Const					\$ -	\$ -	\$ -
TBD	County-wide	Township Matching Drainage	Const		\$ 50	\$ 150		\$ 50	\$ 150	\$ 400
TBD	County-wide	Township Matching Program	Const		\$ 414	\$ 1,121		\$ 385	\$ 715	\$ 2,635
Various SADs	County-wide	Resurfacing	Const	\$ -		\$ -				\$ -
Local Road Total				\$ 100	\$ 579	\$ 1,374	\$ 481	\$ 566	\$ 960	\$ 4,220
Grand Total				\$ 4,612	\$ 1,527	\$ 1,926	\$ 4,558	\$ 2,213	\$ 2,107	\$ 16,943

Date: 13-Nov-20

Appendix I: Equipment Purchases List

Type	Qty	Unit Price (000's)	Total Cost (000's)
Heavy Truck	4	\$ 286	\$ 1,144
Grader	3	\$ 280	\$ 840
Loader	2	\$ 290	\$ 580
Gradall	1	\$ 425	\$ 425
Distributor	1	\$ 274	\$ 274
Forestry Truck	1	\$ 200	\$ 200
Pickup	6	\$ 198	\$ 198
Roller	1	\$ 150	\$ 150
Tractor Boom Mower	1	\$ 130	\$ 130
Misc. Equipment	1	\$ 61	\$ 61
Total			\$ 4,002

Appendix J: Facility Projects List

Location	Improvement	Total Cost (000's)
All Yards	Upgrade FuelMaster software	\$ 55
Chelsea Yard	Construct block bins for materials	\$ 50
Chelsea Yard	Replace lockers	\$ 4
Chelsea Yard	Replace windows	\$ 25
Kaiser Brine Well	Replace wellhead	\$ 15
Main Yard	Pavement rehab	\$ 115
Main Yard	Security upgrades	\$ 50
Manchester Yard	Repair roof	\$ 8
Manchester Yard	Replace lockers	\$ 4
Manchester Yard	Replace windows	\$ 25
SESC	Install circulation pump	\$ 10
SESC	Install cold storage racking	\$ 14
SESC	Install eyewash station	\$ 2
SESC	Install tool crib	\$ 4
SESC	Regrade/connect down spouts into storm drain	\$ 20
SESC	Repair concrete curb	\$ 30
SESC	Repair roof on parking garage, cold storage	\$ 20
SESC	Repair siding on salt barn	\$ 20
SESC	Replace breakroom furniture	\$ 5
SESC	Replace gate operators	\$ 8
SESC	Replace lockers	\$ 17
Total		\$ 501