

PUBLIC ACT 51, SECTION 18j, MCL 247.668j
Annual Certification of Employee-related Conditions

COUNTY ROAD AGENCY NAME ISABELLA COUNTY ROAD COMMISSION



Beginning September 30, 2014, and annually each September 30 thereafter, certification must be made for compliance to Section 18j of Public Act 51 of 1951, MCL 248.668j. A local road agency must certify that it has (a) developed an employee compensation plan for its transportation employees as described OR (b) the local road agency must certify that medical benefits are offered to its transportation employees or elected public officials in compliance with the publicly funded health insurance contribution act, 2011 PA 152, MCL 15.561 to 15.569, or, that it does not offer medical benefits to its transportation employees or elected public officials.

Compliance with (a)
I certify compliance with MCL 247.668j (a).
Our compensation plan for transportation employees meets the minimum criteria of MCL 247.668j (a)(i - iv).

Compliance with (b)
I certify compliance with MCL 247.668j (b), and as such, offer one of the following;
I certify that medical benefits are offered to the transportation employees or elected public officials.
Or, I certify that medical benefits are not offered to the transportation employees or elected public officials.

Non-compliance with (a) or (b)
I certify that we are not in compliance with MCL 247.668j.
I understand that failure to comply with certification of (a) or (b) of MCL 247.668j may result in the withholding of all or part of the distributions made to this local road agency from the Michigan Transportation Fund.

This form must be signed by the Chairman of the County Road Commission or the County Executive and the Chief Financial Officer of the County Road Agency.

SIGNATURE 		SIGNATURE 	
PRINTED NAME JALENE SANDEL		PRINTED NAME TERRY TURNWALD	
TITLE FINANCE DIRECTOR	DATE 9/24/15	TITLE CHAIRMAN	DATE 9/25/15

Due Each September 30

Return the completed form to:

Michigan Department of Transportation, Financial Operations Division, P.O. Box 30050, Lansing, MI 48909

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2015/2016
Adopted September 2015

REVENUES and EXPENDITURES

TRANSPORTATION FUND

546-1	MTF-Engineering			10,000	\$	10,000
546-2	MTF-Primary Rd.			2,950,000	\$	2,950,000
546-3	MTF-Local Rd.			1,700,000	\$	1,700,000
546-4	MTF-Primary Urban			300,000	\$	300,000
546-5	MTF-Local Urban			50,000	\$	50,000
Total Transportation Funds		0	0	5,010,000	\$	5,010,000

STATE GRANTS:

339	Deferred Revenue-Coleman Road			0	\$	-
547	State Critical Brg.	424,661			\$	424,661
548	State General Fund Grant				\$	-
556	State RRR/PRIP	0				0
549-2	State Cat. A	175,000				175,000
551	TED D Funds Rural	0				0
560	Special Winter Maintenance			0		0
Total State Grants		\$599,661	\$0	\$0	\$	599,661

FEDERAL GRANTS:

510-3	Fed. Aid Hazard Elim Safety	0			\$	-
510-5	Fed. Aid-Critical Brg.	2,264,856				2,264,856
510-7	Federal STP(ISTEA D Enhancement)	848,425				848,425
510-9	Federal Cat D	375,000				375,000
511-5	Federal B.I.A Critical Bridge	0				0
Total Federal Grants		3,488,281	0	0	\$	3,488,281

LOCAL UNITS:

583-4	Township Contributions	1,084,614	303,573		\$	1,388,187
583-5	Village Contributions		2,300			2,300
583-6	Other Govt. Contrib.	162,500	0			162,500
Total Local Units		1,247,114	305,873	0	\$	1,552,987

OTHER REVENUES:

476	Permits			30,000	\$	30,000
643	Salvage Sales			7,000	\$	7,000
644/645	Misc. Revenues			1,000		1,000
665	Interest Earned			12,000		12,000
667/668	Oil/Gas Roy./Rents			6,000		6,000
673	Sale of Fixed Assets(Land)			0		0
675	Other Contributions-Tribal	0		0		0
676	Other Contributions-Private	110,000		2,000		112,000
687	Refunds & Rebates			0		0
693.1	G/(L) on Disposal of Eq/Mat'l.			12,000		12,000
697	-Installment Lease Proceeds (Cat)			0		0
697	Installment/Lease Proceeds (John Deere)			0		0
Total Other Revenues		110,000	0	70,000	\$	180,000

GRAND TOTAL REVENUES

ENGR. WS	TWP WS	MAINT/ GEN OPER.	2016 Budget
		10,000	\$ 10,000
		2,950,000	\$ 2,950,000
		1,700,000	\$ 1,700,000
		300,000	\$ 300,000
		50,000	\$ 50,000
0	0	5,010,000	\$ 5,010,000
		0	\$ -
424,661			\$ 424,661
			\$ -
0			0
175,000			175,000
0			0
		0	0
\$599,661	\$0	\$0	\$ 599,661
			\$ -
0			-
2,264,856			2,264,856
848,425			848,425
375,000			375,000
0			0
3,488,281	0	0	\$ 3,488,281
1,084,614	303,573		\$ 1,388,187
	2,300		2,300
162,500	0		162,500
1,247,114	305,873	0	\$ 1,552,987
		30,000	\$ 30,000
		7,000	\$ 7,000
		1,000	1,000
		12,000	12,000
		6,000	6,000
		0	0
0		0	0
110,000		2,000	112,000
		0	0
		12,000	12,000
		0	0
		0	0
110,000	0	70,000	\$ 180,000
5,445,056	305,873	5,080,000	\$ 10,830,929

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2015/2016
Adopted September 2015

REVENUES and EXPENDITURES	ENGR. WS	TWP WS	MAINT/ GEN OPER.	2016 Budget
PRIMARY ROAD EXPENSES:				
451 Construction/Capacity Improvements	0			\$ -
459 Preservation Improvements	2,578,437	0		2,578,437
460 Structural Improvements	3,338,724			3,338,724
465 Primary Traffic Signals	0			0
468 Routine & Preventative Maintenance				0
467 Routine & Preventative Maintenance	0	0	1,581,000	1,581,000
Total Primary Expense	5,917,161	0	1,581,000	\$ 7,498,161
LOCAL ROAD EXPENSES:				
489/493 Preservation Improvements	600,000	245,554		845,554
490 Structural Improvements	0			0
495 Traffic Signals				0
497 Routine & Preventative Maintenance	130,000	386,192	2,077,900	2,594,092
498 Road Structure Maintenance	0			0
Total Local Expense	730,000	631,746	2,077,900	\$ 3,439,646
EQUIPMENT EXPENSE:				
510 Equipment Expense Direct (Incl. Deprec.)			1,197,500	\$ 1,197,500
511 Equipment Expense Indirect			497,100	\$ 497,100
512 Equipment Expense Operating (Fuel)			400,000	\$ 400,000
Less: Equipment Rental			(1,400,000)	\$ (1,400,000)
Net Equipment Expense	0	0	694,600	\$ 694,600
OTHER EXPENDITURES:				
515 Administration			581,400	\$ 581,400
Depreciation (Admin/Engr)			16,000	16,000
Purchase Discounts			(4,000)	(4,000)
Net Administrative Expense	0	0	593,400	\$ 593,400
900 CAPITAL OUTLAY				
Less: Equip. Retmnts(689)			888,000	\$ 888,000
Less: Depreciation			(3,000)	(3,000)
Less: Depreciation			(500,000)	(500,000)
Net Capital Outlay	0	0	385,000	\$ 385,000
519/521 Maint. Svcs-Other Units/Non-Road Projects			3,000	\$ 3,000
990 Brush Tractor Lease-Principal			40,330	40,330
990 New Caterpillar 140M2 Motor Grader			8,688	8,688
990 Brush Tractor Lease-Interest			1,227	1,227
990 INTEREST EXPENSE-Motor Grader			4,700	4,700
975 LONG-TERM Carter Building Lease Principal			28,622	28,622
975 LONG-TERM Carter Building Lease Interest			5,218	5,218
Total Other	\$0	\$0	\$91,785	\$ 91,785
GRAND TOTAL EXPENDITURES	6,647,161	631,746	5,423,685	\$ 12,702,592
INCREASE / (DECREASE) FROM REVENUE	(1,202,105)	(325,873)	(343,685)	\$ (1,871,663)
Beginning Fund Balance				3,970,935
ENDING FUND BALANCE				\$ 2,099,272
Less Inventory and Prepaids				(365,326)
NET ENDING FUND BALANCE				\$ 1,733,946

Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2014

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - General				
Active Employees	\$ 3,956,145	\$ 897,203	22.7%	\$ 3,058,942
Vested Former Employees	724,424	661,486	91.3%	62,938
Retirees And Beneficiaries	7,079,871	7,079,871	100.0%	0
Pending Refunds	<u>16,385</u>	<u>16,385</u>	100.0%	<u>0</u>
Total	\$ 11,776,825	\$ 8,654,945	73.5%	\$ 3,121,880
10 - Mgmt				
Active Employees	\$ 293,284	\$ 206,429	70.4%	\$ 86,855
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	\$ 293,284	\$ 206,429	70.4%	\$ 86,855
Total Municipality				
Active Employees	\$ 4,249,429	\$ 1,103,632	26.0%	\$ 3,145,797
Vested Former Employees	724,424	661,486	91.3%	62,938
Retirees and Beneficiaries	7,079,871	7,079,871	100.0%	0
Pending Refunds	<u>16,385</u>	<u>16,385</u>	100.0%	<u>0</u>
Total Participants	\$ 12,070,109	\$ 8,861,374	73.4%	\$ 3,208,735

¹ Includes both employer and employee assets.

Please see the Comments on the Investment Markets.

See the MERS Fiscal Responsibility Policy on the MERS website at:

http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/sec_43c.pdf.

2015 ISABELLA COUNTY ROAD COMMISSION ORGANIZATIONAL CHART

5 – Board Commissioners

34-Employees Total

31 – Full Time Employees

3 – Part Time Employees

-8 Administrative (+1 Shared):

- o Salary Wage Rate Range: \$53,040.00 \$89,648.00
- o Hourly Wage Rate Range :\$15.54 \$18.88

•29 Field Operations/Roads:

- o Hourly Wage Rate Range :\$15.54 \$21.84

Job Classification and Wage Rates; ranges based on most recent contracts, Salary Progression and Collective Bargaining Agreements

ISABELLA COUNTY RESIDENTS

Road Commission Board
 Terry Robert Dave Kelly John
 Turnwald Curtiss Livermore Beltinck Graham

Tony Casali
 Manager

County Highway Engineer
 Pat Gaffney, P.E.

Engineer Technician
 Jay Zeleznik

Engineer Technician
VACANT

Engineer Technician
VACANT

Part Time Engineer Technician
 William Keelean

Equipment, Shop, & Safety Superintendent
 Pete Esch

Mechanics
 1. Scott Smith
 2. Kevin Chaffee
 3. Scott McCormick
 4. Darcy Jones

Laborer Nightman Shop
 1. Ken Ringel

Director of Finance/Board Secretary
 Jalene Sandel

Payroll Clerk
 Mickie Phillipson

Weighmaster/Permit Inspector
 Mike Minnis (Part Time)
 Former Michigan State Police Officer

Office Assistant
 Kelly Raymond

Road Maintenance & Superintendent
 Jim Pohl

Assistant Road Maintenance & Drainage Foreman
 Doug Blizzard

Sign Shop
 Pat Recker

Truck Drivers Heavy Equipment Operators
 1. Gerald McIlames
 2. Patrick Kenny
 3. Rick Smalley
 4. Randy Lazorov
 5. Ray Clark
 6. Chris Straus
 7. John Sunderman
 8. Steve Sargent
 9. Ron Latham
 10. Chris Wyman
 11. Chase Brasington
 12. Tim Bower
 13. Joe Backus
 14. Brock Mogg
 15. John White

Part Time Employees
 1. Richard Kenny
 2. Dennis Gauthier