

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

2021

CERTIFICATION YEAR _____

COUNTY ROAD AGENCY NAME ISABELLA COUNTY ROAD COMMISSION

Beginning September 30, 2015, and annually each September 30 thereafter, certification must be made for compliance to Section 18j(1) of Public Act 51 of 1951, MCL 247.668j(1). A local road agency must certify that it has (a) developed an employee compensation plan for its employees as described OR (b) the local road agency must certify that medical benefits are offered to its 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 employees or elected public officials.

Compliance with (1)(a)
I certify compliance with MCL 247.668j(1)(a).
Our compensation plan for employees meets the minimum criteria of MCL 247.668j (a)(i - iv).

Compliance with (1)(b)
I certify compliance with MCL 247.668J(1)(b), and as such, offer one of the following:



I certify that medical benefits are offered to employees or elected public officials in compliance with the publically funded health insurance contribution act, 2011 PA 152; or

I certify that the local road agency has exempted itself from the publically funded health insurance contribution act, 2011 PA 152; or

I certify that medical benefits are not offered to employees or elected public officials.

Non-compliance with (1)(a) or (1)(b)
I certify that we are not in compliance with MCL 247.668j(1).
I understand that failure to comply with certification of (a) or (b) of MCL 247.668j(1) 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 9/23/21	TITLE CHAIRMAN	DATE 9/23/21

Due Each September 30

Return the completed form to:

Michigan Department of Transportation, Financial Operations Division, P.O. Box 30050, Lansing, MI 48909, **OR**
E-mail to: MDOT-Outreach@Michigan.gov, **OR**

Fax to: (517) 335-1828

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2020/2021
 Adopted August 12, 2021

REVENUES and EXPENDITURES	2021 Budget	July 2021	ENGR.	TWP.	MAINT/	2021B Budget	Increase/ (Decrease)
			WS	WS	GEN OPER.		
TRANSPORTATION FUND							
546-1 MTF-Engineering	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
546-2 MTF-Primary Rd.	4,214,493	3,620,494.16			4,483,920	4,483,920	269,427
546-3 MTF-Local Rd.	2,428,691	2,093,166.71			2,722,380	2,722,380	293,689
546-4 MTF-Primary Urban	428,593	353,629.48			480,420	480,420	51,827
546-5 MTF-Local Urban	80,882	72,298.96			320,280	320,280	239,398
Total Transportation Funds	\$ 7,162,659	\$ 6,139,589.31	\$ -	\$ -	\$ 8,017,000	\$ 8,017,000	\$ 854,341
STATE GRANTS:							
547 State Critical Brg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
551 TED D Funds Rural	0	-	0			0	0
552 TED F Funds Urban	375,000	-	0			0	(375,000)
556 State 2018 State Appropriation to Roads	600,000	-	0		0	0	(600,000)
560 State Appropriation PA 207 of 2018	0	-	0		0	0	0
Total State Grants	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (975,000)
FEDERAL GRANTS:							
510-1 Fed. A. S.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510-3 Fed. Aid Hazard Elim. Safety	600,000	600,000.00	600,000	0	0	600,000	0
510-5 Fed. Aid-Critical Brg.	0	-	0			0	0
510-7 Federal STP(ISTEA D Enhancement)	0	-	0			0	0
511-2 Federal Urban STP	375,000	-	604,264			604,264	229,264
511-5 Federal B.I.A. Critical Bridge	0	-	0	0	0	0	0
511-7 Federal Enhancement	0	-	0			0	0
510-018 FEDERAL BIA (TTP) ERFO FLOOD17	4,030,549	3,829,393.33	4,107,786	0		4,107,786	77,237
Total Federal Grants	\$ 5,005,549	\$ 4,429,393.33	\$ 5,312,050	\$ -	\$ -	\$ 5,312,050	\$ 306,501
LOCAL UNITS:							
583-4 Township Contributions	\$ 1,814,556	\$ 380,576.15	\$ 675,595	\$ 1,864,412	\$ -	\$ 2,540,007	\$ 725,451
583-5 Village Contributions	2,300	2,544.07	76,200	2,300		78,500	76,200
583-6 Other Govt. Contrib.	0	-	0		0	0	0
Total Local Units	\$ 1,816,856	\$ 383,120.22	\$ 751,795	\$ 1,866,712	\$ -	\$ 2,618,507	\$ 801,651
OTHER REVENUES:							
476 Permits	\$ 75,000	\$ 119,210.00	\$ -	\$ -	\$ 123,000	123,000	\$ 48,000
643 Salvage Sales	14,000	8,122.82			14,000	14,000	0
644/645 Misc. Revenues	425	16.00			16	16	(409)
665 Interest Earned	75,000	80,171.76			83,000	83,000	8,000
667/668 Oil/Gas Roy./Rents	7,011	3,568.06			7,011	7,011	0
675 Other Contributions-Tribal	0	-	0		0	0	0
676 Other Contributions-Private	50,000	301,301.68	13,518	530,047	0	543,565	493,565
693.1 G/(L) on Disposal of Eq/Mat'l.	50,000.00	(86,974.82)			-86,975	-86,975	(136,975)
Total Other Revenues	\$ 271,436	\$ 425,415.50	\$ 13,518	\$ 530,047	\$ 140,052	\$ 683,618	\$ 412,182
GRAND TOTAL REVENUES	\$ 15,231,500	\$11,377,518.36	\$ 6,077,363	\$ 2,396,759	\$ 8,157,052	\$ 16,631,174	\$ 1,399,674

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2020/2021
Adopted August 12, 2021

REVENUES and EXPENDITURES	2021	July	ENGR.			2021B			Increase/ (Decrease)
	Budget	2021	WS	TWP	MAINT/ GEN OPER.	Budget			
PRIMARY ROAD EXPENSES:									
454 Primary Non-Motorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
459 Preservation Improvements	2,269,420	77,354.90	1,231,036	425,004	-	1,656,040		(613,380)	
460 Structural Improvements	1,169,291	927,832.83	1,246,344	-	-	1,246,344		77,053	
465 Primary Traffic Signals	1,354,906	1,054,218.63	1,383,920	-	-	1,383,920		29,014	
468 Routine & Preventative Maintenance	0	484.17	900	-	-	900		900	
467 Routine & Preventative Maintenance	2,440,500	1,437,419.65	0	310,210	2,478,200	2,788,410		347,910	
Total Primary Expense	\$ 7,234,117	\$ 3,497,310.18	\$ 3,862,200	\$ 735,214	\$ 2,478,200	\$ 7,075,614		\$ (158,503)	
LOCAL ROAD EXPENSES:									
481 Construction/Capacity Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489/493 Preservation Improvements	0	60,524.14	0	74,891	0	74,891		74,891	
490 Structural Improvements	2,886,258	2,918,471.82	2,969,495	-	-	2,969,495		83,237	
495 Traffic Signals	0	9,194.24	9,492	-	-	9,492		9,492	
497 Routine & Preventative Maintenance	3,365,984	2,995,349.79	0	2,284,985	2,609,500	4,894,485		1,528,501	
498 Road Structure Maintenance	0	2,529.40	300	-	-	300		300	
Total Local Expense	\$ 6,252,242	\$ 5,986,069.39	\$ 2,979,287	\$ 2,359,875	\$ 2,609,500	\$ 7,948,663		\$ 1,696,420	
EQUIPMENT EXPENSE:									
510 Equipment Expense Direct (Incl. Deprec.)	\$ 1,511,481	\$ 970,573.41	\$ -	\$ -	\$ 1,511,481	\$ 1,511,481		\$ -	
511 Equipment Expense Indirect	703,082	523,699.42	-	-	703,082	703,082		0	
512 Equipment Expense Operating (Fuel)	400,000	206,296.10	-	-	400,000	400,000		0	
Less: Equipment Rental	(1,720,000)	(1,682,068.43)	-	-	(1,720,000)	(1,720,000)		0	
Net Equipment Expense	\$ 894,563	\$ 18,500.50	\$ -	\$ -	\$ 894,563	\$ 894,563		\$ -	
OTHER EXPENDITURES:									
515 Administration	\$ 734,749	\$ 551,894.69	\$ -	\$ -	\$ 728,249	\$ 728,249		\$ (6,500)	
Depreciation (Admin/Engr)	16,000	17,933.79	-	-	22,500	22,500		6,500	
Purchase Discounts	(5,283)	(4,445.25)	-	-	(5,283)	(5,283)		0	
Net Administrative Expense	\$ 745,466	\$ 565,383.23	\$ -	\$ -	\$ 745,466	\$ 745,466		\$ 0	
900 CAPITAL OUTLAY	\$ 7,435,000	\$ 6,094,786.62	\$ -	\$ -	\$ 7,423,982	\$ 7,423,962		\$ (11,038)	
Less: Equip. Retrms(689)	(84,000)	(152,644.82)	-	-	(152,645)	(152,645)		(68,645)	
Less: Depreciation	(931,000)	(543,690.77)	-	-	(717,401)	(717,401)		213,599	
Net Capital Outlay	\$ 6,420,000	\$ 5,398,451.03	\$ -	\$ -	\$ 6,553,917	\$ 6,553,917		\$ 133,917	
519/521 Maint. Svcs-Other Units/Non-Road Projects	\$ 580	\$ 26,715.05	\$ -	\$ -	\$ 26,715	\$ 26,715		\$ 26,135	
990 Bond Principal Payment	339,000	339,000.00	-	-	339,000	339,000		0	
990 Bond Interest Payment	165,945	165,691.56	-	-	165,692	165,692		(253)	
990 New 2016 Caterpillar Motor Grader	10,667	7,662.63	-	-	10,667	10,667		0	
990 INTEREST EXPENSE-2016 Motor Grader	7,068	5,638.56	-	-	7,068	7,068		0	
975 LONG-TERM SIB Loan Interest	26,312	26,311.99	-	-	26,312	26,312		0	
975 LONG-TERM SIB Loan Principal	127,787	127,787.33	-	-	127,787	127,787		0	
Total Other	\$ 677,359	\$ 698,807.12	\$ -	\$ -	\$ 549,142	\$ 703,241		\$ 25,882	
GRAND TOTAL EXPENDITURES	\$ 22,223,747	\$16,164,521.45	\$ 6,841,487	\$ 3,095,090	\$ 13,830,787	\$ 23,921,463		\$ 1,697,716	
INCREASE / (DECREASE) FROM REVENUE	\$ (6,992,247)	\$ (4,787,003.09)	\$ (764,124)	\$ (698,331)	\$ (5,673,735)	\$ (7,290,289)		\$ (298,042)	
Beginning Fund Balance	\$ 13,077,789	\$16,989,829.48				\$ 16,989,829		\$ 3,912,040	
ENDING FUND BALANCE	\$ 6,085,542	\$12,202,827.39				\$ 9,699,540		\$ 3,613,998	
Less Inventory and Prepaids	\$ (476,650)	\$ (488,815.07)				\$ (476,650)		\$ 0	
Less MERS	\$ (600,000)							\$ 600,000	
Less Building Cost Next Year								\$ 0	
NET ENDING FUND BALANCE	\$ 5,008,891	\$11,714,012.32				\$ 9,222,890		\$ 4,213,999	

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2020**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - General	\$ 5,357,238	\$ 466,173	\$ 9,716,787	\$ 17,663	\$ 15,557,861	\$ 11,268,169	72.4%	\$ 4,289,692
10 - Mgmt	669,207	0	0	0	669,207	577,489	86.3%	91,718
11 - General after 12/01/14	180,960	13,246	0	25,425	219,631	235,720	107.3%	(16,089)
Total	\$ 6,207,405	\$ 479,419	\$ 9,716,787	\$ 43,088	\$ 16,446,699	\$ 12,081,378	73.5%	\$ 4,365,321

The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already shown in the table on the prior page(s).

Table 6 (continued)

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Linked Divisions 11, 01	\$ 5,538,198	\$ 479,419	\$ 9,716,787	\$ 43,088	\$ 15,777,492	\$ 11,503,889	72.9%	\$ 4,273,603

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2020 valuation assets (actuarial value of assets) are equal to 0.972357 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.



2021 ISABELLA COUNTY ROAD COMMISSION
ORGANIZATIONAL CHART

5 – Board Commissioners

34-Employees Total

33 – Full Time Employees

1 – Part Time Employees

•8 Administrative (+1 Shared):

○ Salary Wage Rate Range: \$63,960.00 \$104,915.20
Hourly Wage Rate Range :\$13.00 \$22.77

•29 Field Operations/Roads:

○ Hourly Wage Rate Range :\$16.00 \$26.35

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

