

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

CERTIFICATION YEAR 2016

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:


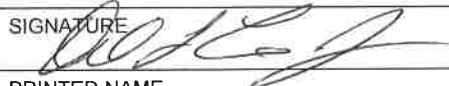
I certify that medical benefits are offered to employees or elected public officials in compliance with the publically funded health insurance contribution act, 2011 PA 152; or

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 DAVE LIVERMORE	
TITLE FINANCE DIRECTOR	DATE 9/22/16	TITLE CHAIRMAN	DATE 9/22/2016

Due Each September 30

Return the completed form to:

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

Email to: MDOT-Outreach@michigan.gov, OR

Fax to: (517) 373-6266

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2016/2017
Adopted September 22,2016

REVENUES and EXPENDITURES

TRANSPORTATION FUND

546-1	MTF-Engineering
546-2	MTF-Primary Rd.
546-3	MTF-Local Rd
546-4	MTF-Primary Urban
546-5	MTF-Local Urban
Total Transportation Funds	

STATE GRANTS:

547	State Critical Brg.
548	State General Fund Grant
549-2	State Cat. A
551	TED D Funds Rural
Total State Grants	

FEDERAL GRANTS:

510-3	Fed. Aid Hazard Elim. Safety
510-5	Fed. Aid-Critical Brg.
510-7	Federal STP(ISTEA D Enhancement)
510-9	Federal Cat D
511-2	Federal Urban STP
511-5	Federal B.I.A. Critical Bridge
Total Federal Grants	

LOCAL UNITS:

583-4	Township Contributions
583-5	Village Contributions
583-6	Other Govt. Contrib.
Total Local Units	

OTHER REVENUES:

476	Permits
643	Salvage Sales
644/645	Misc. Revenues
665	Interest Earned
667/668	Oil/Gas Roy./Rents
675	Other Contributions-Tribal
676	Other Contributions-Private
693.1	G/(L) on Disposal of Eq/Mat'l.
697	Installment/Lease Proceeds (2016 Cat)
Total Other Revenues	

GRAND TOTAL REVENUES

ENGR. WS	TWP WS	MAINT/ GEN OPER	2017 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
\$ -	\$ -	\$ 5,010,000	\$ 5,010,000
\$ 611,547	\$ -	\$ -	\$ 611,547
		426,656	-
186,745			186,745
17,082			17,082
\$ 815,375	\$ 0	\$ 426,656	\$ 815,375
\$ -	\$ -	\$ -	\$ -
3,261,587			3,261,587
1,084,493			1,084,493
3,900			3,900
334,075			334,075
0			0
\$ 4,684,055	\$ -	\$ -	\$ 4,684,055
\$ 787,516	\$ 333,381	\$ -	\$ 1,120,897
	2,300		2,300
0	0		0
\$ 787,516	\$ 335,681	\$ -	\$ 1,123,197
\$ -	\$ -	\$ 33,600	\$ 33,600
		3,760	3,760
		700	700
		6,600	6,600
		7,110	7,110
0		0	0
190,000		0	190,000
		50,000	50,000
		0	0
\$ 190,000	\$ -	\$ 101,770	\$ 291,770
\$ 6,476,946	\$ 335,681	\$ 5,538,428	\$ 11,924,397

GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2016/2017
Adopted September 22,2016

REVENUES and EXPENDITURES	ENGR WS	TWP WS	MAINT/ GEN OPER	2017 Budget
PRIMARY ROAD EXPENSES:				
451 Construction/Capacity Improvements	\$ -	\$ -	\$ -	\$ -
459 Preservation Improvements	2,743,543	0		2,743,543
460 Structural Improvements	5,249,802			5,249,802
465 Primary Traffic Signals	5,100			5,100
468 Routine & Preventative Maintenance	0			0
467 Routine & Preventative Maintenance	0	0	1,626,500	1,626,500
Total Primary Expense	\$ 7,998,445	\$ -	\$ 1,626,500	\$ 9,624,945
LOCAL ROAD EXPENSES:				
489/493 Preservation Improvements	\$ 595,000	\$ 240,000	\$ -	\$ 835,000
490 Structural Improvements	25,000			25,000
495 Traffic Signals	0			0
497 Routine & Preventative Maintenance	0	385,351	2,505,900	2,891,251
498 Road Structure Maintenance	0			0
Total Local Expense	\$ 620,000	\$ 625,351	\$ 2,505,900	\$ 3,751,251
EQUIPMENT EXPENSE:				
510 Equipment Expense Direct (Incl. Deprec.)	\$ -	\$ -	\$ 1,339,600	\$ 1,339,600
511 Equipment Expense Indirect			513,500	\$ 513,500
512 Equipment Expense Operating (Fuel)			400,000	\$ 400,000
Less: Equipment Rental			(1,481,000)	\$ (1,481,000)
Net Equipment Expense	\$ -	\$ -	\$ 772,100	\$ 772,100
OTHER EXPENDITURES:				
515 Administration	\$ -	\$ -	\$ 639,100	\$ 639,100
Depreciation (Admin/Engr)			17,000	17,000
Purchase Discounts			(4,476)	(4,476)
Net Administrative Expense	\$ -	\$ -	\$ 651,624	\$ 651,624
900 CAPITAL OUTLAY				
Less: Equip. Retirmts(689)			821,880	\$ 821,880
Less: Depreciation			(18,538)	(18,538)
			(740,700)	(740,700)
Net Capital Outlay	\$ -	\$ -	\$ 62,642	\$ 62,642
519/521 Maint Svcs-Other Units/Non-Road Projects	\$ -	\$ -	\$ 2,160	\$ 2,160
990 Brush Tractor Lease-Principal			0	0
990 New Caterpillar 140M2 Motor Grader			8,880	8,880
990 New 2016 Caterpillar Motor Grader			11,444	11,444
990 Brush Tractor Lease-Interest			0	0
990 INTEREST EXPENSE-Motor Grader			4,508	4,508
990 INTEREST EXPENSE-2016 Motor Grader			6,773	6,773
975 LONG-TERM Carter Building Lease Principal			97,845	97,845
975 LONG-TERM Carter Building Lease Interest			4,499	4,499
Total Other	\$ -	\$ -	\$ 136,110	\$ 136,110
GRAND TOTAL EXPENDITURES	\$ 8,618,445	\$ 625,351	\$ 5,754,876	\$ 14,998,672
INCREASE / (DECREASE) FROM REVENUE	\$ (2,141,499)	\$ (289,670)	\$ (216,450)	\$ (3,074,275)
Beginning Fund Balance				\$ 4,741,026
ENDING FUND BALANCE				\$ 1,666,751
Less Inventory and Prepaids				\$ (365,326)
Less MERS				\$ (400,000)
NET ENDING FUND BALANCE				\$ 901,425

Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2015

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - General				
Active Employees	\$ 4,362,839	\$ 856,224	19.6%	\$ 3,506,615
Vested Former Employees	842,106	485,680	57.7%	356,426
Retirees And Beneficiaries	7,622,292	7,622,292	100.0%	0
Pending Refunds	16,491	16,491	100.0%	0
Total	\$ 12,843,728	\$ 8,980,687	69.9%	\$ 3,863,041
10 - Mgmt				
Active Employees	\$ 368,556	\$ 254,666	69.1%	\$ 113,890
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 368,556	\$ 254,666	69.1%	\$ 113,890
11 - General after 12/01/14				
Active Employees	\$ 7,827	\$ 7,504	95.9%	\$ 323
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	146	146	100.0%	0
Total	\$ 7,973	\$ 7,650	95.9%	\$ 323
Total Municipality				
Active Employees	\$ 4,739,222	\$ 1,118,394	23.6%	\$ 3,620,828
Vested Former Employees	842,106	485,680	57.7%	356,426
Retirees and Beneficiaries	7,622,292	7,622,292	100.0%	0
Pending Refunds	16,637	16,637	100.0%	0
Total Participants	\$ 13,220,257	\$ 9,243,003	69.9%	\$ 3,977,254
The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already included in the table above.				
Linked Divisions 11, 01				
Active Employees	\$ 4,370,666	\$ 863,728	19.8%	\$ 3,506,938
Vested Former Employees	842,106	485,680	57.7%	356,426
Retirees and Beneficiaries	7,622,292	7,622,292	100.0%	0
Pending Refunds	16,637	16,637	100.0%	0
Total	\$ 12,851,701	\$ 8,988,337	69.9%	\$ 3,863,364

¹ Includes both employer and employee assets.

Please see the Comments on Asset Smoothing.

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

http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/MERSPlanDocument_Section46.pdf.

2017 ISABELLA COUNTY ROAD COMMISSION ORGANIZATIONAL CHART

5 – Board Commissioners

36-Employees Total

33 – Full Time Employees

3 – Part Time Employees

+8 Administrative (+1 Shared):

o Salary Wage Rate Range: \$54,641.60 \$96,012.80

o Hourly Wage Rate Range: \$16.00 \$19.45

+29 Field Operations/Roads:

o Hourly Wage Rate Range: \$16.00 \$22.50

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 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. Ray Clark

Laborer Nightman Shop
 1. Ken Ringel

Weighmaster/Permit Inspector
 VACANT

Director of Finance/Board Secretary
 Jalene Sandel

Payroll Clerk
 Mickie Phillipson

Office Assistant
 Hope Iserhoth

Road Maintenance & Superintendent
 Jim Pohl

Assistant Road Maintenance & Drainage Foreman
 Doug Blizzard

Sign Shop
 Pat Recker

Truck Drivers Heavy Equipment Operators
 1. Gerald McClames
 2. Patrick Kenny
 3. Rick Smalley
 4. Randy Lazorov
 5. Gary Bliss
 6. Chris Straus
 7. John Sunderman
 8. Steve Sargent
 9. Mike Danielski
 10. Chris Wyman
 11. Chase Brasington
 12. Tim Bower
 13. Joe Backus
 14. Brock Mogg
 15. John White
 16. Nicholas Johnson
 17. Patrick Miller
 18. Matt Sturdavant

Part Time Employees
 1. Richard Kenny
 2. Dennis Gauthier