

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

CERTIFICATION YEAR 2023

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 <b>JALENE SANDEL</b>		PRINTED NAME <b>TERRY TURNWALD</b>	
TITLE <b>FINANCE DIRECTOR</b>	DATE <b>9/27/2023</b>	TITLE <b>CHAIRMAN</b>	DATE <b>9/27/2023</b>

**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](mailto:MDOT-Outreach@Michigan.gov), **OR**

Fax to: (517) 335-1828

# GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2022/2023  
Adopted September 27, 2023

REVENUES and EXPENDITURES	2023-A Budget	August 2023	ENGR.	TWP	MAINT/	2023-B Budget	Increase/ (Decrease)
			WS	WS	GEN OPER.		
<b>TRANSPORTATION FUND</b>							
546-1 MTF-Engineering	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
546-2 MTF-Primary Rd.	5,388,285	4,628,580			4,565,489	5,388,285	0
546-3 MTF-Local Rd.	3,012,689	2,592,024			2,917,170	3,012,689	0
546-4 MTF-Primary Urban	519,762	446,722			550,000	519,762	0
546-5 MTF-Local Urban	106,264	91,225			120,000	106,264	0
<b>Total Transportation Funds</b>	<b>\$ 9,037,000</b>	<b>\$ 7,768,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,162,659</b>	<b>\$ 9,037,000</b>	<b>\$ -</b>
<b>STATE GRANTS:</b>							
547 State Critical Brg.	\$ 933,445	\$ 861,159	\$ 906,159	\$ -	\$ -	\$ 906,159	\$ (27,286)
551 TED D Funds Rural	139,501	147,761	147,761			147,761	8,261
552 TED F Funds Urban	0	0	0			0	0
556 State EARMARK	850,000	850,000	789,939		0	789,939	(60,061)
<b>Total State Grants</b>	<b>\$ 1,922,946</b>	<b>\$ 1,858,920</b>	<b>\$ 1,843,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,843,859</b>	<b>\$ (79,087)</b>
<b>FEDERAL GRANTS:</b>							
510-5 Fed. Aid-Critical Brg.	\$ 326,480	\$ -	\$ 240,000			\$ 240,000	\$ (86,480)
510-7 Federal STP(ISTEA D Enhancement)	813,707	1,817,197	1,861,497			1,861,497	1,047,790
511-2 Federal Urban STP	375,000	344,837	375,000			375,000	0
510.018 BIA Flood Money	69,986	77,348	77,348	0		77,348	7,361
<b>Total Federal Grants</b>	<b>\$ 1,585,173</b>	<b>\$ 2,239,382</b>	<b>\$ 2,553,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,553,845</b>	<b>\$ 968,671</b>
<b>LOCAL UNITS:</b>							
583-4 Township Contributions	\$ 1,937,904	\$ 2,929,644	\$ 998,848	\$ 3,620,484	\$ -	\$ 4,619,333	\$ 2,681,429
583-5 Village Contributions	2,300	55,960	53,700	2,300		56,000	53,700
583-6 Other Govt. Contrib.	73,806	0	0		0	0	(73,806)
<b>Total Local Units</b>	<b>\$ 2,014,010</b>	<b>\$ 2,985,605</b>	<b>\$ 1,052,548</b>	<b>\$ 3,622,784</b>	<b>\$ -</b>	<b>\$ 4,675,333</b>	<b>\$ 2,661,323</b>
<b>OTHER REVENUES:</b>							
475 Permits	\$ 85,000	\$ 71,140	\$ -	\$ -	\$ 78,000	\$ 78,000	\$ (7,000)
677 Salvage Sales	7,000	7,177			7,177	7,177	177
644/645 Misc. Revenues	200	626			626	626	426
665 Interest Earned	25,000	326,901			354,600	354,600	329,600
667/668 Oil/Gas Roy./Rents	7,011	5,582			7,011	7,011	0
674 Other Contributions-Private	5,000	10,336	124,604	13,811	7,358	145,773	140,773
687 Refunds & Rebates	0	495			495	495	495
693.1 G/(L) on Disposal of Eq/Mat'l.	0	49,000			49,000	49,000	49,000
<b>Total Other Revenues</b>	<b>\$ 129,211</b>	<b>\$ 471,256</b>	<b>\$ 124,604</b>	<b>\$ 13,811</b>	<b>\$ 504,267</b>	<b>\$ 642,683</b>	<b>\$ 513,472</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 14,888,340</b>	<b>\$ 15,323,715</b>	<b>\$ 5,574,855</b>	<b>\$ 3,636,596</b>	<b>\$ 8,666,926</b>	<b>\$ 18,752,719</b>	<b>\$ 4,064,379</b>

# GENERAL APPROPRIATIONS BUDGET

Fiscal Budget 2022/2023  
Adopted September 27, 2023

REVENUES and EXPENDITURES	2023-A Budget	August 2023	ENGR.			2023-B Budget	Increase/ (Decrease)
			WS	TWP WS	MAINT/ GEN OPER.		
<b>PRIMARY ROAD EXPENSES:</b>							
454 Primary Non-Motorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
459 Preservation Improvements	5,808,851	5,944,117	4,306,678	2,172,176	-	6,478,854	670,003
460 Structural Improvements	1,120,260	1,092,116	1,110,000	-	-	1,110,000	(10,260)
465 Primary Traffic Signals	303,475	47,827	44,331	-	-	44,331	(259,144)
468 Routine & Preventative Maintenance	0	0	0	-	-	0	0
467 Routine & Preventative Maintenance	2,238,000	3,194,667	1,443,324	0	2,149,429	3,592,753	1,354,753
<b>Total Primary Expense</b>	<b>\$ 9,470,586</b>	<b>\$10,278,727</b>	<b>\$ 6,904,333</b>	<b>\$ 2,172,176</b>	<b>\$ 2,149,429</b>	<b>\$11,225,938</b>	<b>\$ 1,755,352</b>
<b>LOCAL ROAD EXPENSES:</b>							
481 Construction/Capacity Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489/493 Preservation Improvements	78,750	1,179,482	100,000	1,251,312	0	1,351,312	1,272,562
490 Structural Improvements	0	19,074	171,626	-	-	171,626	171,626
495 Traffic Signals	0	2,053	0	-	-	0	0
497 Routine & Preventative Maintenance	3,279,633	3,537,135	104,260	1,661,674	2,463,405	4,229,339	949,706
498 Road Structure Maintenance	511,346	6,603	325,000	-	-	325,000	(186,346)
<b>Total Local Expense</b>	<b>\$ 3,869,729</b>	<b>\$ 4,744,346</b>	<b>\$ 700,886</b>	<b>\$ 2,912,987</b>	<b>\$ 2,463,405</b>	<b>\$ 6,077,277</b>	<b>\$ 2,207,548</b>
<b>EQUIPMENT EXPENSE:</b>							
510 Equipment Expense Direct (Incl. Deprec.)	\$ 1,443,223	\$ 1,320,778	\$ -	\$ -	\$ 1,538,223	\$ 1,538,223	\$ 95,000
511 Equipment Expense Indirect	928,198	798,128	-	-	918,753	918,753	(9,445)
512 Equipment Expense Operating (Fuel)	425,000	408,442	-	-	450,000	450,000	25,000
Less: Equipment Rental	(1,720,000)	(2,010,021)	-	-	(2,100,000)	(2,100,000)	(380,000)
<b>Net Equipment Expense</b>	<b>\$ 1,076,421</b>	<b>\$ 517,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 806,976</b>	<b>\$ 806,976</b>	<b>\$ (269,445)</b>
<b>OTHER EXPENDITURES:</b>							
515 Administration	\$ 790,124	\$ 650,407	\$ -	\$ -	\$ 790,124	\$ 790,124	\$ -
Depreciation (Admin/Engr)	35,000	24,006	-	-	35,000	35,000	0
Purchase Discounts	(5,283)	(11,354)	-	-	(11,354)	(11,354)	(6,071)
<b>Net Administrative Expense</b>	<b>\$ 819,841</b>	<b>\$ 663,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 813,770</b>	<b>\$ 813,770</b>	<b>\$ (6,071)</b>
<b>900 CAPITAL OUTLAY</b>	<b>\$ 2,707,000</b>	<b>\$ 1,594,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,998,913</b>	<b>\$ 1,998,913</b>	<b>\$ (708,087)</b>
Less: Equip. Retrmts(689)	0	0	-	-	0	0	0
Less: Depreciation	(981,500)	(858,612)	-	-	(1,007,000)	(1,007,000)	(25,500)
<b>Net Capital Outlay</b>	<b>\$ 1,725,500</b>	<b>\$ 736,349</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 991,913</b>	<b>\$ 991,913</b>	<b>\$ (733,587)</b>
519/521 Maint. Svcs-Other Units/Non-Road Projects	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (580)
990 Bond Principal Payment	346,000	346,000	-	-	346,000	346,000	0
990 Bond Interest Payment	159,128	159,128	-	-	159,128	159,128	(0)
<b>Total Other</b>	<b>\$ 505,708</b>	<b>\$ 505,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$505,128</b>	<b>\$ 505,128</b>	<b>\$ (580)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 17,467,785</b>	<b>\$17,444,937</b>	<b>\$ 7,605,219</b>	<b>\$ 5,085,162</b>	<b>\$ 7,730,621</b>	<b>\$20,421,002</b>	<b>\$ 2,953,217</b>
<b>INCREASE / (DECREASE) FROM REVENUE</b>	<b>\$ (2,779,446)</b>	<b>\$ (2,121,222)</b>	<b>\$ (2,030,363)</b>	<b>\$ (1,448,566)</b>	<b>\$ 936,305</b>	<b>\$ (1,668,283)</b>	<b>\$ 1,111,161</b>
<b>Beginning Fund Balance</b>	<b>\$ 19,267,355</b>	<b>\$20,210,682</b>				<b>\$20,210,682</b>	<b>\$ 943,327</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 16,487,910</b>	<b>\$18,089,460</b>				<b>\$18,542,399</b>	<b>\$ 2,054,489</b>
Less Inventory and Prepays	\$ (534,656)	\$ (598,299)				\$ (598,299)	\$ (63,643)
Less MERS	\$ (4,200,000)						\$ 4,200,000
Assigned Future Debt Services	\$ (4,250,000)						\$ 4,250,000
APEX Reserved Remaining Cash	\$ (3,329,245)						\$3,329,245
<b>NET ENDING FUND BALANCE</b>	<b>\$ 4,174,009</b>	<b>\$17,491,161</b>				<b>\$17,944,100</b>	<b>\$ 13,770,091</b>

**Table 6: Actuarial Accrued Liabilities and Valuation Assets  
as of December 31, 2022**

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	\$ 5,219,212	\$ 514,765	\$ 11,951,898	\$ 17,618	\$ 17,703,493	\$ 12,567,254	71.0%	\$ 5,136,239
10 - Mgmt	841,872	0	0	0	841,872	746,942	88.7%	94,930
11 - General after 12/01/14	374,328	13,927	0	23,594	411,849	445,619	108.2%	(33,770)
<b>Total</b>	<b>\$ 6,435,412</b>	<b>\$ 528,692</b>	<b>\$ 11,951,898</b>	<b>\$ 41,212</b>	<b>\$ 18,957,214</b>	<b>\$ 13,759,815</b>	<b>72.6%</b>	<b>\$ 5,197,399</b>

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	\$ 5,593,540	\$ 528,692	\$ 11,951,898	\$ 41,212	\$ 18,115,342	\$ 13,012,873	71.8%	\$ 5,102,469

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

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 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.

2023 ISABELLA COUNTY ROAD COMMISSION  
ORGANIZATIONAL CHART

5 – Board Commissioners

**36-Employees Total**

35 – Full Time Employees

1 – Part Time Employees (Shared Weighmaster)

\*8 Administrative:

o Salary Wage Rate Range: \$66,310.40 \$138,236

Hourly Wage Rate Range :\$20.43 \$24.51

\*28 Field Operations/Roads:

o Hourly Wage Rate Range :\$23.09 \$31.77

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

