

HOUGHTON COUNTY ROAD COMMISSION

PA 506 COMPLIANCE INFORMATION

TRANSPARENCY DASHBOARD

October 21, 2024

HOUGHTON COUNTY ROAD COMMISSION
RECOMMENDED BUDGET
BUDGET SUMMARY for the Year Ended September 30, 2025

REVENUES (AND OTHER SOURCES)	Actual Prior Year 2022-2023	Est. Current 2023-2024	Recommended Budget
Property Taxes	\$ 987,940.00	\$ 1,073,169.00	\$ 1,100,000.00
FHWA	\$ 1,240,822.00	\$ 2,000,000.00	\$ 4,600,000.00
FEMA	\$ 1,995,986.00	\$ 500,000.00	\$ 4,000,000.00
Michigan Transportation Funds	\$ 7,069,612.00	\$ 7,500,000.00	\$ 7,000,000.00
Snow Removal Funds	\$ 1,058,944.00	\$ 1,110,359.00	\$ 1,100,000.00
Surface Transportation Program	\$ 2,381,453.00	\$ 1,500,000.00	\$ 2,000,000.00
Small Urban	\$ 394,903.00	\$ 500,000.00	\$ -
Federal-State Local Bridge	\$ 465,467.00	\$ -	\$ -
State "D" Funds	\$ -	\$ 210,000.00	\$ -
Trans. Econ. Dev. Funds (A,D & E, Forest)	\$ 167,635.00	\$ 167,000.00	\$ 167,000.00
Other Funds (Section 19)	\$ -	\$ 436,000.00	\$ 64,000.00
Dust Oil	\$ 149,236.00	\$ 150,000.00	\$ 150,000.00
Township Contributions	\$ 1,503,942.00	\$ 604,000.00	\$ 900,000.00
Misc Revenues	\$ 379,012.00	\$ 600,000.00	\$ 400,000.00
USDA Grant	\$ -	\$ 200,000.00	\$ 300,000.00
Gain/Loss on Equipment Disposal	\$ -	\$ 50,000.00	\$ 50,000.00
TOTAL REVENUES	\$ 17,794,952.00	\$ 16,600,528.00	\$ 21,831,000.00
OTHER SOURCES			
TOTAL REVENUES AND OTHER SOURCES			
EXPENDITURES (AND OTHER USES)			
Primary Heavy Maintenance	\$ 4,364,631.00	\$ 4,000,000.00	\$ 6,000,000.00
Primary Road Maintenance	\$ 2,618,110.00	\$ 3,500,000.00	\$ 3,000,000.00
Local Road Heavy Maintenance	\$ 5,053,896.00	\$ 4,000,000.00	\$ 6,000,000.00
Local Road Maintenance	\$ 2,906,119.00	\$ 3,500,000.00	\$ 3,000,000.00
Federal State Local Bridge	\$ -	\$ -	\$ -
Small Urban	\$ -	\$ 500,000.00	\$ 500,000.00
Equipment Expense (Net)	\$ (531,656.00)	\$ 300,000.00	\$ 300,000.00
Distributive Expense	\$ -	\$ -	\$ -
Administrative Expense (Net)	\$ 605,864.00	\$ 600,000.00	\$ 650,000.00
Capital Outlay (Net)	\$ (310,496.00)	\$ 2,000,000.00	\$ 2,000,000.00
USDA Loan (Schoolcraft)	\$ 43,000.00	\$ 44,000.00	\$ -
Interest Expense	\$ 2,970.00	\$ 1,000.00	\$ -
TOTAL EXPENDITURES	\$ 14,752,438.00	\$ 18,445,000.00	\$ 21,450,000.00
OTHER	\$ -	\$ -	\$ 50,000.00
AMOUNTS NEEDED FOR CONTINGENCIES	\$ -	\$ -	\$ 100,000.00
TOTAL EXPENDITURES AND OTHER USES	\$ 14,752,438.00	\$ 18,445,000.00	\$ 21,600,000.00
Budgeted Net Revenues (Expenditures)	\$ 3,042,514.00	\$ (1,844,472.00)	\$ 231,000.00
Current Estimated Operating Surplus (Deficit)	\$ -	\$ -	\$ -
Accumulated Available Unappropriated Surplus	\$ -	\$ 3,415,080.00	\$ 1,570,608.00
(Deficit) from Prior year	\$ 372,566.00	\$ -	\$ -
PROJECTED SURPLUS AT END OF BUDGET YEAR	\$ 3,415,080.00	\$ 1,570,608.00	\$ 1,801,608.00

HOUGHTON COUNTY ROAD COMMISSION

<u>POSITION</u>	<u>ACTIVE EMPLOYEES</u>	<u>2023 WAGE SCALE</u>
Commissioners	3	\$2,000/annually
County Highway Engineer, P.E. (salary)	1	\$4,403.20/bi-weekly
Assistant Engineer, P.E. (salary)	1	\$3,472.00/bi-weekly
Office Manager (salary)	1	\$2,690.40/bi-weekly
Superintendent (salary)	1	\$2,775.20/bi-weekly
Safety/Parts Manager (salary)	1	\$2,427.20/bi-weekly
Payroll Clerk	1	\$23.47/Hr.
Engineering Tech	1	\$30.03/Hr.
Master Mechanic	1	\$29.26/Hr.
Mechanic – Foreman	2	\$26.90/Hr.
Mechanic	1	\$25.68/Hr.
Mechanic (@ 95% per contract)	1	\$24.40/Hr.
Maintenance Superintendent	1	\$28.01/Hr.
Foreman	3	\$26.78/Hr.
Heavy Equipment Operator	17	\$25.56/Hr.
Heavy Equipment Operator (@ 90% per contract)	3	\$24.28/Hr.

All Employees receiving health care pay \$88.48 or \$194.73/biweekly through payroll deduction based on plan selected.

As of October 21, 2024

HOUGHTON COUNTY ROAD COMMISSION

Unfunded Liabilities

The unfunded liabilities of Road Commissions are currently available on a website maintained by the Michigan Department of Treasury <https://treas-secure.state.mi.us/LAFDocSearch/> This site contains the audit reports filed by all local agencies. By selecting a year, the appropriate County and then selecting the Road Commission the unfunded liabilities can be found within the audit report for that Road Commission.

Following are sheets 30 thru 37 of the Houghton County Road Commissions most recent audit showing its unfunded liabilities.

Dated October 21, 2024

NOTE F – LONG-TERM DEBT (Continued):

leave may be accumulated to a maximum of 90 days. Annually, accumulated sick leave is reviewed and up to 5 days over the maximum is paid off at 50 percent. Three personal days are allowed each employee per calendar year. If the personal days are not used during the year they are added to the sick leave accruals for the year. Upon retirement, death or discontinuance of employment for any reason, except for dismissal for disciplinary reasons, the employee shall be paid for all accumulated sick leave at the employee's prevailing rate of pay at the time of the termination of employment.

NOTE G – DEFINED BENEFIT PENSION PLAN:

Plan Description

The employer's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided

01 – Gnrl Emp: Closed to new hires, linked to Division HA

	2022 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (Unreduced):	55/25
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	5 years
COLA for Future Retirees:	N/A
Employee Contributions:	0%
Act 88:	Yes: Adopted 12/21/1964

Employees covered by benefit terms

At the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	9
Inactive employees entitled to but not yet receiving*:	0
Active employees:	7
Total	16

*Excluding pending refunds of 0

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued):

contribution rates to be paid by its covered employees. Employer contributions were 72% based on annual payroll for open divisions.

Net Pension Liability

The employer's Net Pension Liability was measured as of December 31, 2023, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of December 31, 2022.

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. The following actuarial assumptions were used and applied to all periods included in the measurement:

Inflation:	2.5%
Salary Increases:	3.00% plus merit and longevity; 3.00% in the long-term
Investment Rate of Return	7.00%, net of investment expenses and administrative expense, including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.0% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Allocation Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-Term Expected Real Rate of Return
Global Equity	60.0%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.0%	4.50%	0.90%	2.50%	0.40%
Private Investments	20.0%	9.50%	1.90%	2.50%	1.40%
Total	100.0%		7.00%		4.50%

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued):

funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Calculating the Net Pension Liability			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Changes in Net Pension Liability	(a)	(b)	(a) – (b)
Balances as of 12/31/2021	\$5,545,527	\$4,395,118	\$1,150,409
Changes for the Year:			
Service Costs	90,428	-	90,428
Interest on Total Pension Liability	393,030	-	393,030
Changes in benefits	-	-	-
Difference between expected and actual experience	62,343	-	62,343
Changes in assumption	-	-	-
Employer Contributions	-	329,360	(329,360)
Employee Contributions	-	-	-
Net investment Income	-	(455,769)	455,769
Benefit payments, including employee refunds	(339,276)	(339,276)	-
Administrative expense	-	(8,141)	8,141
Other changes	-	1	1
Net Changes	206,525	(473,825)	680,350
Balances as of 12/31/2022	\$5,752,052	\$3,921,296	\$1,830,759

Sensitivity of the Net Pension Liability to changes in the discount rate.

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25% as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability at 12/31/2022	\$1,830,759	\$1,830,759	\$1,830,759
Change in Net Pension Liability	717,867	-	(596,006)
Calculated Net Pension Liability	<u>\$2,548,626</u>	<u>\$1,830,759</u>	<u>\$1,234,753</u>

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued):

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended 2023 the employer recognized pension expense of \$26,024. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference in experience	\$103,235	\$-
Difference in assumptions	316,609	-
Excess (deficit) investment returns	274,999	-
Subtotal	694,843	\$-
Contributions subsequent to measurement date	242,079	
Total	<u>\$936,922</u>	

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred (Inflows) and Deferred Outflows of Resources by Year (to Be Recognized in Future Pension Expenses)	
Plan Year Ended December 31,	Amount
2023	\$201,016
2024	98,115
2025	203,495
2026	192,069
2027	148
Thereafter	-
Total	<u>\$694,843</u>

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued):**Payable to the Pension Plan**

At September 30, 2023, there was a reported payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2022.

NOTE H – DEFERRED COMPENSATION PLAN:

The Road Commission offers all its employees a deferred compensation plan created in accordance with the Internal Revenue Code (IRC), Section 457. The assets of the plans are held in trust, (custodial account or annuity contract) as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan and the assets may not be diverted to any other use. The administrators are

NOTE H – DEFERRED COMPENSATION PLAN (Continued):

agents of the employer (Houghton County Road Commission) for the purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Road Commission's financial statements. The total amount contributed to the Plan for the year ended September 30, 2023 was \$238,843.

NOTE I – OTHER POST EMPLOYMENT BENEFITS:

Plan Description

The Road Commission's Other Post-Employment Benefits Plan is a single employer plan established and administered by the Road Commission and can be amended at its discretion.

An eligible employee is defined as an active full-time employee who attains age 55 with 10 years of service.

Employees covered by benefit terms

At the September 30, 2023 valuation date, the following employees were covered by the benefit terms:

Active Employees	36
Vested Former Employees	-
Retirees	2
Total	<u>38</u>

Contributions

The Plan was established and is being funded under the authority of the Employer's governing body and under agreements with the unions representing various classes of employees. The Plan's funding policy is that the employer will contribute any required amounts as determined by an annual actuarial valuation as a reference but not as a definitive requirement. Currently, benefit payments are made from general operating funds. Active participants do not make contributions to the plan. The plan has no legally required reserves.

Net OPEB Liability

The employer's Net OPEB Liability was measured as of September 30, 2023, and the total OPEB liability used to calculate the Net OPEB Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions

The total OPEB liability was determined by an actuarial valuation as of September 30, 2023. The following actuarial assumptions were used in the measurement:

Inflation	2.50%
Salary Increases	2.50%
Investment Rate of Return	7.00% (including inflation)
20-year Aa Municipal Bond Rate	4.87% (S&P Municipal Bond 20-year High Grade Rate Index)

NOTE I – OTHER POST EMPLOYMENT BENEFITS (Continued):

Mortality	2010 Public General Employees and Healthy Retirees, Headcount weighted
Improvement Scale	MP-2021

The long-term expected rate of return on pension plan investments was determined using a building-block method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plan's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	60.0%	4.50%
Global Fixed Income	20.0%	2.00%
Private Assets	20.0%	7.00%
Inflation	100.0%	

Discount rate

The discount rate used to measure the total OPEB liability is 7.00%. The projection of cash flows used to determine the discount rate assumed annual contributions sufficient to maintain a 40% funded status. Based on this assumption, the retirement plan's fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date", not applicable for this plan), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. As of September 30, 2023, the discount rate used to value OPEB liabilities was 7.00%.

NOTE I – OTHER POST EMPLOYMENT BENEFITS (Continued):Changes in Net OPEB Liability

Calculating the Net OPEB Liability			
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net OPEB	Net OPEB Liability
Changes in Net OPEB Liability	(a)	(b)	(a)-(b)
Balances as of 09/30/2022	\$261,306	\$155,869	\$105,437
Changes for the Year:			
Service Costs	11,687	-	11,687
Interest on Total OPEB Liability	18,962	-	18,962
Changes in benefits	-	-	-
Difference between expected and actual experience	(33,855)	-	(33,855)
Changes in assumption	(683)	-	(683)
Employer Contributions	-	4,201	(4,201)
Employee Contributions	-	-	-
Net investment Income	-	18,421	(18,421)
Benefit payments, including employee refunds	(4,201)	(4,201)	-
Administrative expense	-	(328)	328
Other changes	-	-	-
Net Changes	(8,090)	18,093	(26,183)
Balances as of 09/30/2023	\$253,216	\$173,962	\$79,254

Sensitivity of the Net OPEB Liability to changes in the discount rate

The following presents the Net OPEB Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net OPEB Liability would be using a discount rate that is 1 percentage point lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total OPEB Liability at 09/30/2022	\$264,362	\$253,216	\$242,582
Plan Fiduciary Net Position	173,962	173,962	173,952
Net OPEB Liability	\$90,400	\$79,254	\$68,620

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30 2023, the employer recognized OPEB expense of \$7,299. The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

NOTE I – OTHER POST EMPLOYMENT BENEFITS (Continued):

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference in experience	\$-	(\$75,463)
Difference in assumptions	7,707	-
Excess (deficit) investment returns	8,322	-
Total	<u>\$16,029</u>	<u>(\$75,463)</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Deferred (Inflows) and Deferred Outflows
of Resources by Year (to Be Recognized
in Future OPEB Expenses)**

Plan Year Ended September 30,	Amount
2024	(\$8,768)
2025	(8,920)
2026	(4,449)
2027	(9,590)
2028	(8,694)
Thereafter	(19,013)
Total	<u>(\$59,434)</u>

Payable to OPEB Plan

At September 30, 2023, the Road Commission reported a payable of \$0 for the outstanding amount of contributions to the OPEB plan required for the year ended September 30, 2023.

NOTE J – CONTINGENCIES:

The Road Commission has determined that, as a potentially responsible party, it is likely that it has incurred a liability for environmental remediation costs resulting from ground contamination at their old facility. Although, no claim against the Road Commission has yet been asserted, it is expected that such a claim will be brought against the Road Commission in the future.

Grants – The Road Commission has received significant financial assistance from state and federal agencies in the form of various grants. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreement and are subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the applicable fund of the Road Commission. In the opinion of management, any such disallowed claims may have a material effect on any of the financial statements included herein or on the overall financial position of the Road Commission at September 30, 2023.

Risk Management – The Road Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Road Commission was unable to obtain general liability insurance at a cost it considered to be economically justifiable. The Road Commission joined together with other Road Commissions and created a public entity risk pool currently operating as a common risk management and insurance program. The Road Commission pays an annual premium to the pool for its general insurance coverage. The agreement provides that the pool will be self-

HOUGHTON COUNTY ROAD COMMISSION

ROAD COMMISSIONERS

Pete Torola – Chairman

Contact Information:

39819 Lower Worham Road

Chassell, MI. 49916

Tel#906-481-1563

William H. Siler – Vice Chairman

Contact Information:

26097 E Grosse Pointe Shores Road

Dollar Bay, MI. 49922

Tel# 906-482-8517

Gene Londo – Member

Contact Information:

56529 Rockland Street

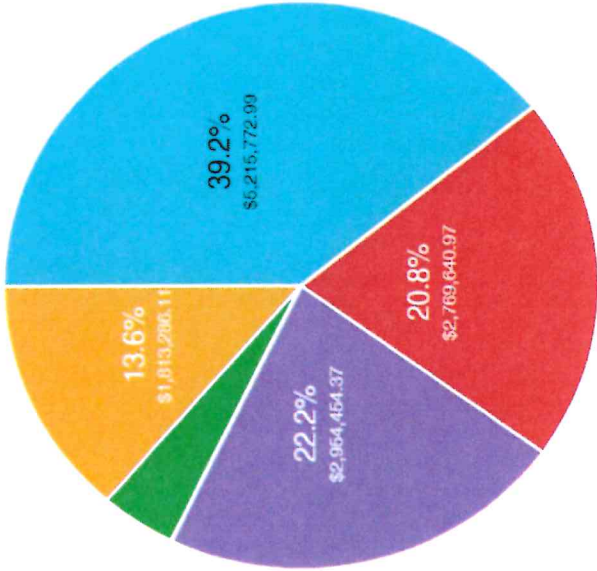
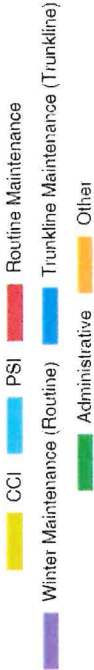
Calumet, MI. 49913

Tel#906-337-3770

Dated October 21, 2024

Expenditures

County, Houghton, 2022



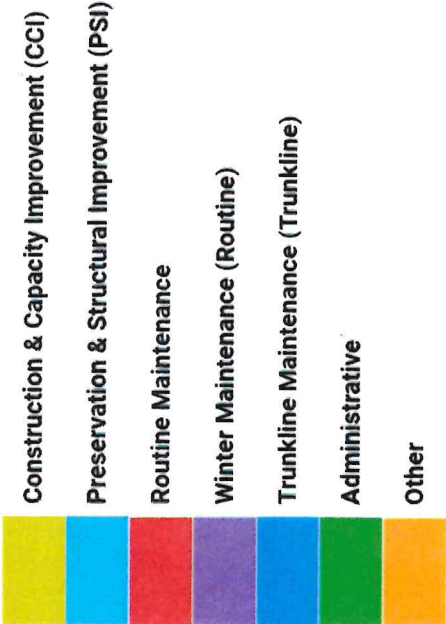
Report Details

Name: Houghton

Geographic Area: County

Year: 2022

Legend Category

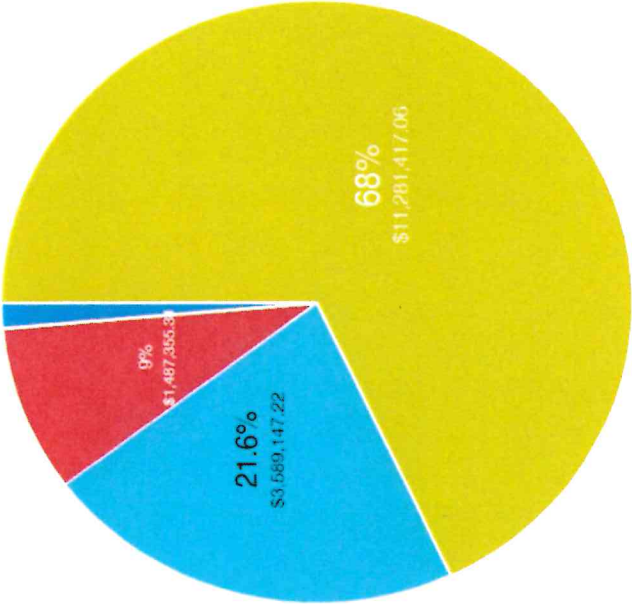


Value	Percent
\$0.00	0%
\$5,215,772.99	39.2%
\$2,769,640.97	20.8%
\$2,954,454.37	22.2%
\$0.00	0%
\$552,884.06	4.2%
\$1,813,286.11	13.6%

Additional Dashboard information can be obtained from the following link:
<https://www.mcgi.state.mi.us/mitrp/tamcDashboards>

Revenue

County - Houghton, 2022



Total Revenue and Other Revenue Financing: \$16,580,103.09

Report Details

Name: Houghton

Geographic Area: County

Year: 2022

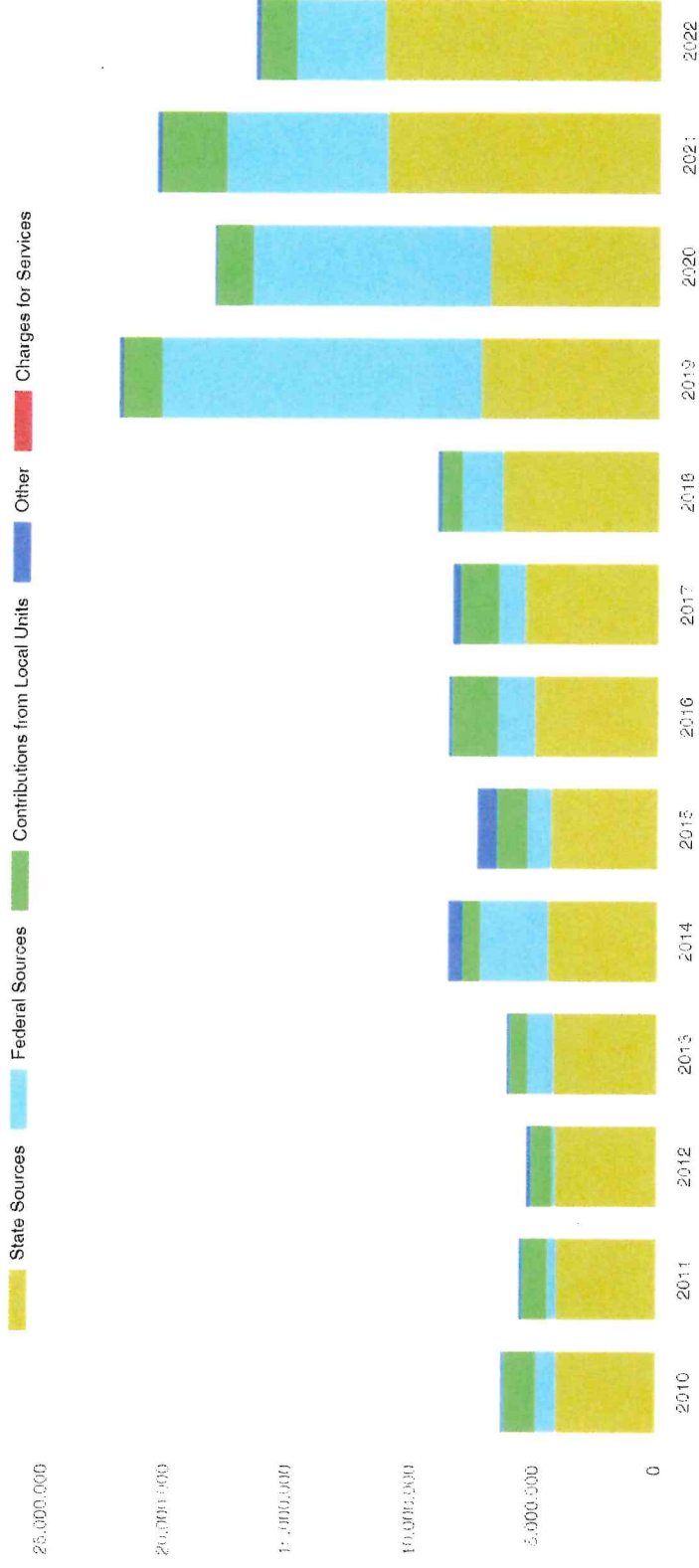
Legend Category



Value	Percent
\$11,281,417.06	68%
\$3,589,147.22	21.6%
\$1,487,355.31	9%
\$0.00	0%
\$222,183.50	1.3%

Revenue Trends

County - Houghton, Revenue in Dollars



Additional Dashboard information can be obtained from the following link:

<https://www.mcgi.state.mi.us/mitrp/tamcDashboards>

Report Details

Name: Houghton

Jurisdiction Type: County

State Sources

Fiscal Year	Value	Percent
2010	\$4,120,425.00	64.9%
2011	\$4,117,677.91	73.2%
2012	\$4,169,009.99	78.0%
2013	\$4,265,960.00	69.1%
2014	\$4,511,801.25	52.6%
2015	\$4,401,625.94	59.4%
2016	\$5,077,005.70	59.1%
2017	\$5,476,540.97	64.9%
2018	\$6,405,624.22	70.6%
2019	\$7,315,117.30	33.1%
2020	\$6,946,867.71	38.2%
2021	\$11,148,539.94	54.1%
2022	\$11,281,417.06	68.0%

Federal Sources

Fiscal Year	Value	Percent
2010	\$812,727.00	12.8%
2011	\$362,115.18	6.4%
2012	\$160,248.08	3.0%
2013	\$1,069,818.00	17.3%
2014	\$2,748,680.71	32.1%
2015	\$971,933.35	13.1%
2016	\$1,500,095.51	17.5%
2017	\$1,068,249.84	12.7%
2018	\$1,656,340.00	18.2%
2019	\$12,994,884.96	58.9%
2020	\$9,656,530.97	53.0%
2021	\$6,544,602.32	31.8%
2022	\$3,589,147.22	21.6%

Contributions from Local Units

Fiscal Year	Value	Percent
2010	\$1,309,182.00	20.6%
2011	\$1,027,053.38	18.3%
2012	\$826,201.76	15.5%
2013	\$708,606.00	11.5%
2014	\$743,243.28	8.7%
2015	\$1,222,621.79	16.5%
2016	\$1,863,753.79	21.7%
2017	\$1,567,504.88	18.6%
2018	\$830,475.80	9.1%
2019	\$1,594,503.64	7.2%
2020	\$1,484,105.28	8.2%
2021	\$2,678,063.89	13.0%
2022	\$1,487,355.31	9.0%

Other

Fiscal Year	Value	Percent
2010	\$105,411.00	1.7%
2011	\$115,514.44	2.1%
2012	\$189,506.50	3.5%
2013	\$109,087.00	1.8%
2014	\$567,503.66	6.6%
2015	\$816,161.76	11.0%
2016	\$142,717.51	1.7%
2017	\$325,830.83	3.9%
2018	\$184,074.72	2.0%
2019	\$175,793.58	0.8%
2020	\$118,002.37	0.6%
2021	\$218,075.30	1.1%
2022	\$222,183.50	1.3%

Charges for Services

Fiscal Year	Value	Percent
2010	\$0.00	0.0%
2011	\$0.00	0.0%
2012	\$0.00	0.0%
2013	\$17,747.00	0.3%
2014	\$0.00	0.0%
2015	\$0.00	0.0%
2016	\$0.00	0.0%
2017	\$0.00	0.0%
2018	\$0.00	0.0%
2019	\$0.00	0.0%
2020	\$0.00	0.0%
2021	\$0.00	0.0%
2022	\$0.00	0.0%

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

CERTIFICATION YEAR 2024

COUNTY ROAD AGENCY NAME HOUGHTON 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:

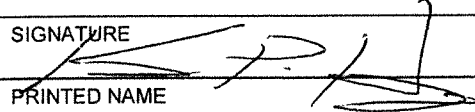
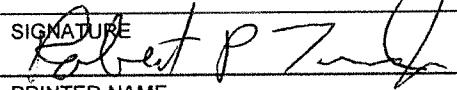
☒ I certify that medical benefits are offered to employees or elected public officials in compliance with the publically funded health insurance contribution act, 2011 PA 152; or

☐ 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 Kevin P. Harju		PRINTED NAME Robert P. Tarvis, Jr.	
TITLE P.E., County Highway Engineer	DATE 08/19/24	TITLE Accountant	DATE 08/19/24

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