



# Charter Township of Delta

**FY 2014  
BUDGET**

# Delta Township, MI



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December 19, 2013

Township Board Members and Residents  
Charter Township of Delta  
7710 West Saginaw Highway  
Lansing, MI 48917

Dear Board Members and Residents,

On behalf of all departments, it is my pleasure to present to you the FY2014 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was updated during 2013. The FY2014 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The FY2014 Budget is a balanced budget with positive fund balances in all budgeted funds. The General Fund budget shows a surplus of \$14,086. All other budgeted funds reflect sufficient revenues to operate each fund and accomplish planned objectives.

This budget exceeds the Township Board's policy, which states that the Township will maintain a 50% unassigned fund balance reserve in the General Fund. The budgeted unallocated General Fund reserve is \$8.3 million exceeding the \$6.5 million necessary for six months of operation.

### **Budget Challenges**

For the first time since 2007, we have seen an increase in economic activity in the Township. While this is certainly positive news, it does bring challenges we have not dealt with the last several years. One major challenge has been the increase in Fire and EMS calls in the last 18 months. While our response times remain stable, it has been increasingly difficult to deal with the increased call volume. In an attempt to address the increase in call volume, the 2014 budget includes the addition of three full-time firefighter/paramedic positions. Our hope is that this increase in manpower will help deal with increased call volumes, and ensure we continue to provide outstanding Fire/EMS services to our residents.

The economic state of the country plays a major role in the projected decline of interest revenues across all funds of the township. With interest rates at historic lows, and bank failures at all time highs, safety of township assets is our number one concern. While we are proud to report that as of this date all township assets are secure with highly rated financial institutions, we are expecting a rate of return of less than 1% in 2014. Contrasted with a rate of return at 5% in 2007, this is a major source of revenue loss for the township.

Other Post-Employment Benefits (OPEB) is another issue this budget addresses. During the current year, the Township had a new actuarial study done to update our OPEB liability and ARC (Annual Required Contribution). Due to prior years funding and changes to benefits, the 2014 ARC decreased to \$617,000. In an effort to eventually get to 100% funded, this budget *over* funds the ARC by \$164,000. Our goal is to continue funding the ARC out of current year operations for future years to come. This “forward thinking” will help stabilize township budgets of the future. We anticipate being approximately 70% funded by the end of 2014.

Rising healthcare costs continue to stress the budgets of organizations throughout the country. To create a sustainable healthcare plan, the township has formed an Employee Benefit Committee. This committee is made up of nine township employees from various departments. The committee worked with a healthcare consultant to research an affordable healthcare plan that benefits both employees and the Township Budget. For the first time, this committee had to deal with the Affordable Care Act, and the taxes and fees that come along with it for 2014. The committee ultimately recommended to the township board, a move to a high deductible health plan with a health savings account option with Physicians Health Plan. This plan, along with active wellness program participation, will hopefully put the township on track to sustain health care costs now and into the future.

## **Goals and Priorities**

During 2013, the Township Board spent considerable time updating the township strategic plan. The revised plan contains four major goals. Those goals are: Economic Development, Community Identity/Involvement Neighborhoods, Good Governance, and Infrastructure. The 2014 Budget addresses each of these goals.

To address the goal of Economic Development, the 2014 budget provides funding for a complete rewrite of the zoning ordinance, sign ordinance, and implementation of “clear zoning”. We believe all of these projects will help promote economic development in the years to come. In addition to these new projects, this budget continues to fund a full time Economic Development Coordinator. Since the addition of this position a few years ago, the township has seen increased economic development activity.

Capital expenditures, infrastructure, and the planning for future capital outlay are all high priorities of the township. The 2014 budget includes major capital expenditures such as the purchase of a new fire engine (\$469,000), a complete rebuild of the Skyway lift station (\$200,000), and Phase Two of our water main improvement program. While Delta will spend significant dollars on these items, the impact to the current year operating budgets is minimal, as all of these items have been planned and saved for in previous years. This budget provides for transfers from the general fund to the Capital Projects fund (formerly T.I.R.F) for future capital outlays. Significant time was spent during the budget process analyzing this transfer process for putting away funds for future capital purchases. In the end, the analysis proved that our current savings levels are adequate for projected future outlays. At the end of 2014, the capital projects fund will have a balance of \$1.6 million. It is our goal to continue this practice of “saving for the future.”

In this “new economy” local governments strive to provide better services at reduced costs. One way to do this is to consolidate services with surrounding communities. The 2014 budget

continues our shared services agreement with the Looking Glass Regional Fire Authority (LGRFA). In this agreement, Delta Township contracts with the Authority to provide fire and EMS services in the LGRFA service area. In addition to improved service levels, this contract increases the General Fund net revenues by nearly \$90,500. We are excited about this agreement, and will continue to look for opportunities in the local region to share services with other municipal partners.

Part of our goal of good governance is to continue to promote and implement our non-motorized transportation plan. This budget addresses that goal by increasing funding for new sidewalk and pathway construction from \$50,000 to \$125,000.

Fiscal responsibility continues to be a top priority in the FY2014 budget. We are proud to maintain a six month operating reserve in the General Fund, especially considering the state of the economy the last several years. The budgets for our Enterprise Funds are healthy, and we continue to provide excellent water and wastewater services to residents at reasonable rates. Our utility funds adequately maintain reserves to address ongoing infrastructure improvement needs, including final implementation of our radio wave meter reading system. We continue to achieve our financial goals by practicing fiscal responsibility, and managing our financial resources as conservatively as we can. On a daily basis, we strive to look for new and innovative ways to provide outstanding services at lower costs.

### CONCLUSION

Overall, the 2014 Budget is aligned with the Board's priorities as set out in the Township Strategic Plan. It will allow Delta Township to fully fund existing programs and services. The Township prides itself in focusing on strong financial planning, to ensure that the high quality services the citizens value can continue to be provided into the future. With that said, it will be extremely important during 2014 to look toward the future, and take strides to ensure financial strength for years to come. I would like to thank the Township Board for their continued commitment to fiscal responsibility. We look forward to implementing the exemplary programs funded in this budget, and will continue working hard to ensure Delta Township remains a great place to live, work, and play.

Respectfully submitted,

*Richard Watkins*

Richard Watkins  
Township Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Delta Charter Township  
Michigan**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

September 18, 2013

**PRESS RELEASE**

For Further Information Contact  
Stephen J. Gauthier (312) 977-9700

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Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Delta Charter Township, Michigan** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Jeff Anderson, Finance Director**.

For budgets including fiscal period 2012, over 1,340 entities are expected to receive the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a nonprofit professional association serving over 17,800 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

PASSAGE OF A RESOLUTION

The following resolution was adopted by the Township Board of the Charter Township of Delta at its regular meeting on Monday, November 4, 2013:

1. **FY 2014 Budget**

a. Public Hearing

TRUSTEE HICKS MOVED TO CLOSE THE PUBLIC HEARING ON THE FY 2014 BUDGET. TRUSTEE MOJICA SUPPORTED THE MOTION.

THE MOTION PASSED 7-0.

b. Township Resolution

TREASURER PIZZO MOVED THAT THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF DELTA ADOPT THE BUDGET FOR 2014 BY APPROPRIATING FUNDS AS SPECIFIED IN THE PACKET.

TRUSTEE FEDEWA SUPPORTED THE MOTION.

ROLL CALL:

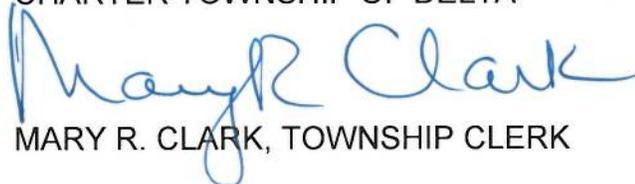
AYES: TRUSTEE FEDEWA, TRUSTEE HICKS, TRUSTEE KOSINSKI, TRUSTEE MOJICA, TREASURER PIZZO, CLERK CLARK AND SUPERVISOR FLETCHER.

NAYS: NONE

ABSENT: NONE

THE MOTION PASSED 7-0.

CHARTER TOWNSHIP OF DELTA



MARY R. CLARK, TOWNSHIP CLERK

## COMMUNITY PROFILE

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### WELCOME TO DELTA TOWNSHIP, MICHIGAN!

Delta Township is located on the west side of the Capital Area Region, bordered on the east by the City of Lansing. The Township covers an area of approximately 36 square miles and has a population of 32,408. Delta Township is currently the fourth largest municipality in the Lansing/East Lansing metropolitan statistical area.

### HISTORY

Musgrove Evans platted this area in 1827. The first settlers, Erastus and Sally Ingersoll and their twelve children, did not arrive until 1835. The Michigan Legislature organized the township on February 16, 1842. Until that time, Delta along with Windsor and Benton Townships were a part of Oneida Township. The first recorded indication of residency in Delta Township was in 1835, when Erastus Ingersoll settled on 800 acres of land that he had purchased from the government. His settlement, soon named “Delta Mills”, was the site of the first sawmill in 1836.



On June 11, 1841, a plat was laid out for Delta Mills extending from the Grand River northward into what is now Watertown Township. It was given the aspiring name of “Grand River City” and seemed destined for success. In 1842, Whitney Jones opened a general store, but moved his operations to Lansing in 1846. At one time this community was considered and in the running for the site of the Michigan seat of government, but lost out to the City of Lansing in 1847. By 1880, Grand River City contained a sawmill, a gristmill, several mechanic shops, and three churches.



Delta Township was incorporated as a charter township in 1962 by a special election. At the first township meeting, citizens chose the name Delta and elected Ingersolls to nine of the nineteen township offices. They also appropriated "\$100 for bridges and roads" and decreed that bulls and boar hogs must be fenced in. By 1887, the area was mainly supported by farming and grist and sawmills. The incorporated area of Delta Township includes:

- **Delta Center**, an unincorporated community within the township.
- **Delta Mills**, an unincorporated community within the township on the Grand River between the cities of Grand Ledge on the west and Lansing on the east. It was first settled in 1836 and platted as "Grand River City" in 1841, but never incorporated. The community became known as Delta Mills due to the gristmill located there. The original community within the township on the Grand River as established by Mr. Ingersoll.
- **Millett** (originally Millett's Station), an unincorporated community within the southwest corner of the township located east of Creyts Road, west of Waverly Road, and along Lansing Road. The old Millett School building, the former Grand Trunk Western Millett railroad depot (now home to the Lansing Model Railroad Club), and the Woldumar Nature Center are located there. Former Eaton County Sheriff Silas Millett platted the village in 1874.
- **Waverly**, a Census-designated place (CDP) used for statistical purposes and has no legal status as a municipality. The population was 16,194 at the 2000 census, containing over half the population of the township.

## COMMUNITY PROFILE

In 1947, the state legislature of Michigan created a special charter township status, which grants additional powers and streamlined administration in order to provide greater protection against annexation of a township’s land by cities and villages. A chartered township becomes a municipal corporation, which possesses all the powers of a non-charter township in addition to those specified by the Charter.



The clapboard township hall, erected in the mid-1870s, served the township until 1955. A combination fire chief’s residence and township hall was built to replace it on the site of the old Soper one-room schoolhouse, one mile north of the earlier structure. This site now serves as the administration building, the township’s main fire station, Delta Patrol sub-station, and other smaller maintenance buildings.

Charter status, attained in 1962, helped fuel an explosion that gave Delta Township the moniker "fastest growing township in Michigan." In 1970, the township hall building was completed and houses all local government services. As farms became residential sub-divisions and apartment complexes, the township created an extensive recreation facility.



The Sands Moon House, a log cabin built around 1855, was moved to Woldumar Nature Center in 1980 when a large industrial plant was built on its original site. There it became a walk-in demonstration museum commemorating Delta’s early pioneers.

Since 2000, Delta Township has entered into four 425 Agreements with the neighboring City of Lansing, which resulted in the temporary transfer of 1.76 square miles of land to the City. The agreements facilitated the construction of the Lansing Delta Township Assembly Plant, as well as, three auto suppliers.

### DEMOGRAPHICS

Between 1940 and 2010, Delta Township’s population zoomed from 2,618 to 32,408. Since 2000, it has had a population growth of 3.90 percent. The median home cost in Delta Township is \$139,000. Home appreciation the last year has been –8.63 percent. Compared to the rest of the country, Delta Township’s cost of living is 14.80% lower than the U.S. average. The unemployment rate in Delta Township is 6.90 percent (U.S. average is 10.20%).

| POPULATION GROWTH ESTIMATES |         |         |         |         |         |         |        |
|-----------------------------|---------|---------|---------|---------|---------|---------|--------|
|                             | 2000    | 2005    | 2010    | 2015    | 2020    | 2025    | Growth |
| Grand Ledge                 | 7,804   | 7,956   | 8,124   | 8,420   | 8,719   | 8,965   | 15%    |
| Delhi Township              | 22,570  | 24,678  | 25,250  | 25,732  | 26,462  | 27,278  | 21%    |
| Delta Township              | 29,682  | 31,835  | 32,408  | 35,390  | 36,861  | 36,971  | 25%    |
| Meridian Township           | 39,119  | 40,964  | 41,875  | 43,079  | 44,850  | 46,805  | 20%    |
| East Lansing                | 46,494  | 48,688  | 50,678  | 52,610  | 55,339  | 58,399  | 26%    |
| City of Lansing             | 114,321 | 115,755 | 116,541 | 118,725 | 119,929 | 121,336 | 6%     |

## COMMUNITY PROFILE

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### ORGANIZATION

The Charter Township of Delta has been a municipal corporation since 1962. A seven-member board using a board-manager form of government governs the Township. Policymaking and legislative authority are vested in the elected board consisting of a supervisor, treasurer, clerk, and four trustees.

Board members serve four-year concurrent terms. The board is responsible for, among other things, adopting ordinances and the annual budget, appointing committee/commission/appeals board members, and hiring the Township Manager. The Manager, in turn, is responsible for overseeing the day-to-day operations of the government; implementing the policies and ordinances as adopted by the Township Board.

The current Township Board members are:

|                  |            |
|------------------|------------|
| Kenneth Fletcher | Supervisor |
| Howard Pizzo     | Treasurer  |
| Mary Clark       | Clerk      |
| Dennis Fedewa    | Trustee    |
| Jeff Hicks       | Trustee    |
| Doug Kosinski    | Trustee    |
| Karen Mojica     | Trustee    |

Richard Watkins is the current Township Manager. The Township Board appointed Mr. Watkins in April 1993. The township manager delegates specific functional authority and budgetary responsibility to his department directors, in accordance with the township's charter and policies.

### SERVICES

Delta Township is served by four school districts: Grand Ledge, Holt, Lansing, and Waverly.

The Eaton County Sheriff's Department contracts with the township for police protection. This agreement provides Delta Patrol with 30 employees, housed in a sub-station in the township's administration complex.

Delta Township's Fire Department, founded in 1953, operates three stations located throughout the township with full and part-time firefighter/paramedics. The fire department maintains a full-time administrative staff of five and 33 full-time firefighter/paramedics.

The Township's Utility Department is responsible for the operation of the sanitary sewer collection system that serves 10,186 customers, and provides maintenance of 150 miles of sewer mains. The township purchases water on a wholesale basis from the City of Lansing, and distributes it throughout the township through 197 miles of water mains, which services 9,337 customers.



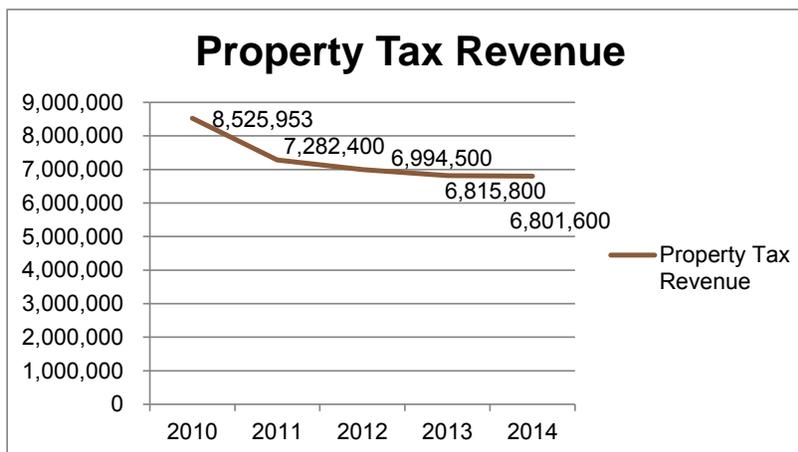
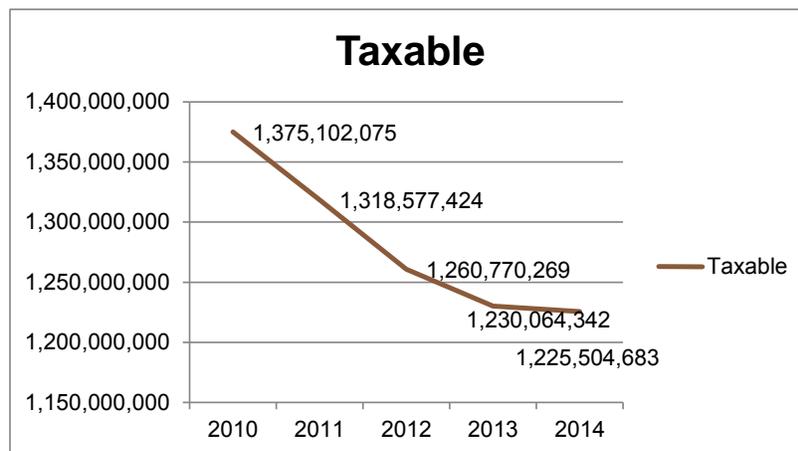
Delta's Parks, Recreation, and Cemeteries Department maintain 11 parks and recreational areas (approximately 850 acres) that provides for a variety of activities for our residents. The department also provides enrichment classes available for all age groups, with a separate facility and program for the Delta/Waverly 39ers Senior Citizen

## COMMUNITY PROFILE

Program that serves approximately 1,000 residents.

Delta Township has a relatively educated populace and a healthy income base. Employment statistics indicate a higher percentage of township professionals employed in the financial, insurance, and real estate sectors that in the overall county indicates an equally higher income level due to these better paying professions. Median household income in Delta was significantly higher than Eaton County during the 1990's/2000's and it is estimated that this trend will continue.

Delta Township has a broad and diverse tax base consisting of healthy commercial areas, an industrial area, and residential areas. Delta's continued growth and expansion offers opportunities for both businesses and its residents.



Delta Township has been able to bring in, with the help of regional partners, an investment of \$1.2 billion in manufacturing, by providing incentives for General Motors and related suppliers to build within the township. More importantly, with this investment, the region was able to retain 3,200 jobs at the Lansing Delta General Motors Plant and added an additional 2,100 jobs with the related manufacturing growth in Delta Township. It should be noted that many of these manufacturing companies began expansions of their facilities in 2008, and continued expansion exists today. This continued growth bodes well for both the local economy in Delta Township and the region itself. Delta Township reasonably expects stability for its economy, which includes its commercial and industrial districts.

## COMMUNITY PROFILE

| 2013 Top 20 Owners by:<br>Taxable Value |                                     |                         |  |              |
|---|-------------------------------------|-------------------------|--|--------------|
|   | <i>Owner</i>                        | <i># of<br/>Parcels</i> | <i>Use</i>                             | <i>Value</i> |
| 1                                       | Auto Owners Insurance Co            | 28                      | Office, Residential                    | 54,866,247   |
| 2                                       | Meijer Inc.                         | 25                      | Retail, Warehouse                      | 46,580,875   |
| 3                                       | Lansing Delaware                    | 8                       | Retail (Lansing Mall), Restaurant      | 23,594,500   |
| 4                                       | General Motors Corp                 | 6                       | Industrial                             | 11,819,673   |
| 5                                       | Consumers Energy Company            | 10                      | Utility                                | 7,765,547    |
| 6                                       | Farm Bureau Life Insurance          | 8                       | Office, Residential                    | 7,444,783    |
| 7                                       | Liquid Web Inc.                     | 2                       | Internet Service Provider              | 7,227,200    |
| 8                                       | Legacy Five LLC                     | 33                      | Office, Residential, Apartments        | 6,415,670    |
| 9                                       | Brixmor Ga Delta Center (MI) LLC    | 1                       | Retail, Strip Mall (Delta Center Mall) | 5,928,800    |
| 10                                      | Occidental Development Ltd          | 1                       | Apartments (Canal Club)                | 5,868,800    |
| 11                                      | JDN Real Estate-West Lansing LP     | 3                       | Retail, Strip Mall (Marketplace Blvd)  | 5,731,700    |
| 12                                      | MEIP Borrower C LLC                 | 11                      | Office                                 | 5,645,400    |
| 13                                      | Wal-Mart Real Estate Business Trust | 1                       | Retail                                 | 5,456,000    |
| 14                                      | Lansing RAB Limited Partnership     | 1                       | Apartments (Runaway Bay)               | 5,447,000    |
| 15                                      | Menard Inc.                         | 1                       | Retail                                 | 4,600,960    |
| 16                                      | Village Green of Lansing LLC        | 2                       | Apartments                             | 4,259,900    |
| 17                                      | Snow Road LLC                       | 1                       | Industrial (Comprehensive Logistics)   | 4,063,500    |
| 18                                      | Lowe's Home Centers Inc.            | 2                       | Retail                                 | 3,836,400    |
| 19                                      | Lansing Automakers Fed CU           | 2                       | Banking                                | 3,780,600    |
| 20                                      | Tammany on the Ponds LLC            | 2                       | Apartments                             | 3,650,300    |

**Note:**

Industrial classed properties with a substantial amount of personal property value are part of the Industrial Facilities Tax Exemption/Special Acts Roll; therefore, they are not included on this list of ad-valorem parcels.

## COMMUNITY PROFILE

| 2013 Top 20 Personal Property Taxpayers by: |                                     |                      |
|---|-------------------------------------|----------------------|
| <b>Taxable Value</b>                        |                                     |                      |
| <i>Owner</i>                                |                                     | <i>Taxable Value</i> |
| 1   | Meijer Inc.                         | 19,712,100           |
| 2   | Auto Owners Insurance Co            | 14,128,300           |
| 3   | Consumers Energy Company            | 7,588,800            |
| 4   | Liquid Web Inc.                     | 7,227,200            |
| 5   | General Motors LLC                  | 1,990,700            |
| 6   | Airgas USA LLC - North Division     | 1,937,800            |
| 7   | Farm Bureau Life Insurance Co       | 1,303,800            |
| 8   | Lansing State Journal               | 1,164,200            |
| 9   | Comcast of Michigan LLC             | 1,150,300            |
| 10  | Alta Lift Truck Services, Inc.      | 974,600              |
| 11  | Wal-Mart Real Stores East, LP       | 828,000              |
| 12  | Lexington Lansing Hotel             | 802,400              |
| 13  | Target Store #0616                  | 764,600              |
| 14  | Kroger Co #888                      | 751,000              |
| 15  | Ramada                              | 715,000              |
| 16  | Purina Mills LLC                    | 709,300              |
| 17  | Faurecia Interior Systems, Inc.     | 686,300              |
| 18  | Younkers - The Bon Ton Stores, Inc. | 602,000              |
| 19  | Demmer Corporation                  | 575,000              |
| 20  | Lowe's Home Centers Inc.            | 574,300              |

**Note:**

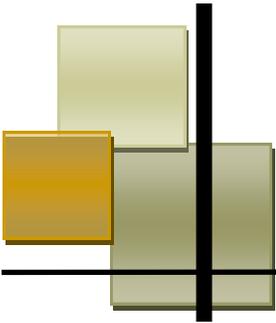
Industrial classed properties with a substantial amount of personal property value are part of the Industrial Facilities Tax Exemption/Special Acts Roll; therefore, they are not included on this list of ad-valorem parcels.

## DELTA TOWNSHIP

### INDUSTRIAL FACILITY REPORT

| CERTIFICATE NUMBER | FACILITY NAME                   | PARCEL NUMBER         | PROPERTY TYPE | YEAR APPROVED | EXPIRATION DATE | 2013 TAXABLE VALUE | AMOUNT OF 2013 TAX \$ ABATED |
|--------------------|---------------------------------|-----------------------|---------------|---------------|-----------------|--------------------|------------------------------|
| 2010-371           | Douglas Steel Fabrication Corp  | 23-040-091-024-400-15 | PERSONAL      | 2010          | 2022            | \$318,100          | \$8,540.25                   |
| 2001-551           | Air Lift Company                | 23-040-091-025-132-11 | REAL          | 2001          | 2014            | \$817,600          | \$21,950.68                  |
| 2001-551           | Air Lift Company                | 23-040-091-025-132-15 | PERSONAL      | 2001          | 2014            | \$28,700           | \$770.53                     |
| 2010-082           | Air Lift Company                | 23-040-091-025-133-11 | REAL          | 2011          | 2022            | \$412,900          | \$11,085.42                  |
| 2010-082           | Air Lift Company                | 23-040-091-025-133-15 | PERSONAL      | 2011          | 2022            | \$33,800           | \$907.45                     |
| 2006-122           | Alliance Interiors              | 23-040-091-025-150-15 | PERSONAL      | 2006          | 2018            | \$1,306,700        | \$35,081.89                  |
| 2008-510           | Alliance Interiors              | 23-040-091-025-155-15 | PERSONAL      | 2008          | 2020            | \$638,700          | \$17,147.63                  |
| 2012-229           | Alliance Interiors              | 23-040-091-025-156-15 | PERSONAL      | 2012          | 2025            | \$237,500          | \$6,376.33                   |
| 2011-338           | Woodbridge Ventures Inc.        | 23-040-091-026-127-15 | PERSONAL      | 2011          | 2024            | \$1,156,700        | \$31,054.73                  |
| 2000-479           | Woodbridge Ventures Inc.        | 23-040-091-026-128-11 | REAL          | 2000          | 2014            | \$4,631,700        | \$124,350.49                 |
| 2000-479           | Woodbridge Ventures Inc.        | 23-040-091-026-128-15 | PERSONAL      | 2000          | 2014            | \$2,290,400        | \$61,491.97                  |
| 2007-084           | Woodbridge Ventures Inc.        | 23-040-092-026-129-11 | REAL          | 2007          | 2019            | \$257,740          | \$6,919.73                   |
| 2007-084           | Woodbridge Lansing              | 23-040-091-026-129-15 | PERSONAL      | 2007          | 2019            | \$1,354,200        | \$36,357.16                  |
| 2002-184           | Joseph T. Ryerson & Son         | 23-040-091-026-130-11 | REAL          | 2002          | 2014            | \$554,291          | \$14,585.23                  |
| 2002-185           | Joseph T. Ryerson & Son         | 23-040-091-026-131-11 | REAL          | 2002          | 2014            | \$621,568          | \$16,687.67                  |
| 2008-501           | Joseph T. Ryerson & Son         | 23-040-091-026-132-11 | REAL          | 2008          | 2020            | \$499,609          | \$13,146.36                  |
| 2008-501           | Joseph T. Ryerson & Son         | 23-040-091-026-132-15 | PERSONAL      | 2008          | 2020            | \$195,200          | \$5,136.36                   |
| 2008-501           | Joseph T. Ryerson & Son         | 23-040-091-026-133-11 | REAL          | 2008          | 2020            | \$563,404          | \$15,126.10                  |
| 2008-501           | Joseph T. Ryerson & Son         | 23-040-091-026-133-15 | PERSONAL      | 2008          | 2020            | \$391,300          | \$10,505.51                  |
| 99-150             | Biewer of Lansing LLC           | 23-040-091-026-152-11 | REAL          | 1999          | 2013            | \$1,573,400        | \$41,401.35                  |
| 99-150             | Biewer of Lansing LLC           | 23-040-091-026-152-15 | PERSONAL      | 1999          | 2013            | \$657,900          | \$17,311.52                  |
| 2005-527           | Ryder Integrated Logistics Inc. | 23-040-091-027-049-11 | REAL          | 2005          | 2017            | \$4,829,950        | \$127,091.92                 |
| 2005-670           | Ryder Integrated Logistics Inc. | 23-040-091-027-059-11 | REAL          | 2005          | 2017            | \$7,841,900        | \$206,346.27                 |
| 2005-670           | Ryder Integrated Logistics Inc. | 23-040-091-027-059-15 | PERSONAL      | 2005          | 2017            | \$400,000          | \$10,525.32                  |
| 2005-524           | Ryder Integrated Logistics Inc. | 23-040-091-027-069-15 | PERSONAL      | 2005          | 2017            | \$73,200           | \$1,926.13                   |
| 2005-528           | Yazaki North America Inc.       | 23-040-091-028-220-11 | REAL          | 2005          | 2017            | \$1,078,600        | \$28,381.53                  |
| 2005-528           | Yazaki North America Inc.       | 23-040-091-028-220-15 | PERSONAL      | 2005          | 2017            | \$66,800           | \$1,757.73                   |
| 2005-523           | Triton Industries               | 23-040-091-028-401-11 | REAL          | 2005          | 2017            | \$313,500          | \$8,249.22                   |
| 2005-523           | Triton Industries               | 23-040-091-028-401-15 | PERSONAL      | 2005          | 2017            | \$8,300            | \$218.40                     |
| 2006-039           | Capital Box Inc.                | 23-040-091-028-420-11 | REAL          | 2006          | 2018            | \$514,500          | \$13,813.14                  |
| 2012-306           | Superior Asphalt, Inc           | 23-400-091-033-400-11 | REAL          | 2012          | 2025            | \$409,100          | \$10,983.39                  |
| 2012-306           | Superior Asphalt, Inc           | 23-040-091-033-400-15 | PERSONAL      | 2012          | 2025            | \$992,600          | \$26,649.03                  |
| 99-141             | Federated Publications          | 23-040-091-046-121-11 | REAL          | 1999          | 2013            | \$1,771,600        | \$46,616.64                  |
| 99-141             | Federated Publications          | 23-040-091-046-121-15 | PERSONAL      | 1999          | 2013            | \$732,700          | \$19,279.75                  |
| 2008-284           | Fleet Image                     | 23-040-091-046-200-15 | PERSONAL      | 2008          | 2021            | \$60,400           | \$1,589.32                   |
| <b>TOTAL</b>       |                                 |                       |               |               |                 | \$37,634,562       | \$999,362.14                 |





## SCHEDULE OF OFFICIALS

### TOWNSHIP BOARD

Ken R. Fletcher..... Supervisor  
 Howard Pizzo.....Treasurer  
 Mary R. Clark.....Clerk  
 Dennis Fedewa.....Trustee  
 Jeffrey Hicks.....Trustee  
 R. Douglas Kosinski.....Trustee  
 Karen Mojica.....Trustee

### DEPARTMENT DIRECTORS

Richard Watkins, Township Manager

Jeffrey Anderson.....Finance Director  
 Marcus Kirkpatrick.....Parks, Recreation and Cemeteries Director  
 Ted Droste.....Township Assessor  
 Brian Thelen.....Assessing Director  
 Mark Graham.....Community Development Director  
 John Clark.....Fire Chief  
 Thomas Morrissey.....Utility Director

Lt. Jeff Campbell.....Delta Patrol Commander  
 Cherry Hamrick .....District Library Director

## SCHEDULE OF OFFICIALS

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A seven-member board, under a Board-Manager form of administration, governs Delta Charter Township. Policy-making and legislative authority are vested in the board, which consists of a supervisor, treasurer, clerk, and four trustees, all of which are elected at large. Board members serve four-year concurrent terms. The board is responsible for adopting ordinances, approving the annual budget, appointing committee members, board and commission members, and hiring the township manager. The manager, in turn, is responsible for overseeing the day-to-day operations of the township, and administering the policies and ordinances as adopted by the township board.

Delta Township has approximately 175 full-time and part-time employees. Services provided include water, wastewater, fire, ambulance, contracted police, recreational, and cultural events. In addition to general governmental services, Delta Township participates with Eaton County in the maintenance of local streets and drains.

Delta Township is a thriving and dynamic community that supports education, planned growth, safety, and a positive community fabric. Our community is committed to the concept of being a great place to live, work, and play.

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### DELTA TOWNSHIP SUPERVISOR



**Kenneth R. Fletcher** became Delta Township's Supervisor in November of 2008, and is currently serving his second term. Supervisor Fletcher was born in Ionia, Michigan. He is a graduate of Michigan State University's James Madison College where he received a Bachelor of Arts degree in Political Theory and International Relations. He has worked in the Michigan legislative and political arenas for over 25 years.

As Township Supervisor, he moderates all board meetings, calls special meetings, appoints committee members and works with the Manager in developing Township Board agendas and the Township's Annual Budget. The Supervisor is elected every four years at the time of the Presidential Election.

Maintaining vital public services during a time of declining revenue has been the focus of Supervisor Fletcher's time in office. He has led a restructuring of Township government to make it more efficient and responsive to the residents of Delta Township. Under his leadership, Delta Township has maintained a balanced budget and a strong AAA bond rating.

Supervisor Fletcher has been recognized as a leader in regional collaboration. Delta Township's assessing contract with the City of Grand Ledge, and the shared services agreement with the Looking Glass Fire Authority are showing the region how local governments can work together to provide good public services at a lower cost to the taxpayers. He is currently working with other communities in the region to find additional ways to coordinate and share services in the areas of Fire and Public Safety.

Bringing and keeping jobs in the region has also been a top priority for Supervisor Fletcher. He established the position of Economic Development Coordinator to focus on helping Delta Township businesses grow. He has worked with Auto Owners Insurance, Air-Lift Corporation, General Motors,

## SCHEDULE OF OFFICIALS

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Norplas Industries, Inc. and others to create and retain jobs. He serves on the Board of Directors and Steering Committee for the Lansing Economic Area Partnership.

Keeping Delta a great place to live and raise a family is always a priority for Supervisor Fletcher. He takes great pride in the new East-West Non-Motorized Pathway that runs from Maycroft Road to Canal Road.

He chairs the Township's Public Safety Committee and has previously served on the Utilities and Environment, Transportation, and Administrative Committees.

Supervisor Fletcher is Delta Township's representative on the Tri-County Regional Planning Commission. He serves as Secretary of the Commission, Chair of the Program and Grant Review Committee and is a member of the Transportation Review, Finance, and Executive Committees.

He and his wife Tammy have three beautiful children and are active members of St. Gerard Parish. They live in the Broadbent Woods neighborhood.

Supervisor Fletcher can be contacted via email at [kfletcher@deltami.gov](mailto:kfletcher@deltami.gov).

### DELTA TOWNSHIP TREASURER



**Howard Pizzo** was re-elected Treasurer of Delta Township in 2012 to a second term. Mr. Pizzo represents the Township on the Eaton County Transportation Authority (EATRAN) and currently serves as Secretary of the Delta Side Business Association. Howard is committed to the effective management of government funds in accordance with Michigan state law. He is proud of the Township Board's accomplishments and what they have implemented in the past five years, which include:

- A strategic plan that focuses on revitalizing the Saginaw Highway business corridor and promoting economic development in Delta Township.
- A purchasing policy requiring competitive bidding to assure the lowest cost for quality goods and services.
- A code of ethics policy to encourage ethical behavior for elected officials and township employees.
- A policy on disposal of obsolete township property, to assure the best return to the township while protecting the integrity of those involved.
- Support for the General Fund Balance Policy that sets a critical goal to maintain a minimum six month balance for operation and maintenance expense.
- Establishing shared service agreements for assessment services with Grand Ledge, fire and ambulance service for the Looking Glass Fire Department and reaching out to the Greater Lansing area to find other cost saving regional initiatives to improve services and save public funds.

Treasurer Pizzo is focused on providing competent oversight of Delta Township financial matters and supports Board initiatives to control expenditures that assure sufficient government funds will be available for needed public services. He encourages more public involvement in local government decision making, promotes reliable and effective financial reports, encourages performance measures for improving program effectiveness, promotes job-producing economic development, and builds

## SCHEDULE OF OFFICIALS

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relationships with other units of government to assure the effective and efficient use of limited public funds.

Mr. Pizzo has an accounting degree from MSU, over 35 years of government financial management experience while being a Certified Government Financial Manager, (CGFM). In 2006 he received the Excellence in Government Leadership Award from the National Association of Government Accountants. He was also recognized for financial leadership by local chapters of the Association of Government Accountants and the American Society for Public Administration.

Mr. Pizzo and his wife Nell, who retired from the Michigan Community Health, have lived in the township since 1975. Their two daughters graduated from Waverly Community Schools. They are members of Trinity United Methodist Church, and volunteer in the community to help make Delta Township a better place to live.

Treasurer Pizzo can be contacted via email at [hpizzo@deltami.gov](mailto:hpizzo@deltami.gov).

### DELTA TOWNSHIP CLERK



**Mary R. Clark** became Delta Township's Clerk by Board appointment in October of 2011, and was elected Township Clerk on November 6, 2012.

A Delta Township resident since 1979, Mary has two adult children and five grandchildren. Ms. Clark was most recently employed in the Michigan House of Representatives as Legislative Assistant to Representative Joan Bauer. Prior to that, Mary has served as the Executive Director of Capital Area Youth Alliance, Vice President of Campaign for Capital Area United Way and Executive Director of Big Brothers Big Sisters. Mary is a member of St. Gerard Church.

Ms. Clark graduated from Illinois State University and is currently involved in the following organizations:

- Capitol Area Municipal Clerks Association Board of Directors
- Municipal Association of Municipal Clerks Legislative Committee
- Victim Advocate for the Eaton County Sheriff Department
- Habitat for Humanity Lansing Board of Directors
- Capital Area United Way Public Policy Committee Member & Women's Leadership Council founding member
- Lansing Regional Chamber of Commerce Delta Government Relations Committee

Mary's priorities for the township include increasing voter education and engagement, improving the vacancy and aesthetics of the Saginaw Highway corridor, and continuing open transparency in township decision making.

She is a former member of the Junior League of Lansing, past President; Old Newsboys of Greater Lansing, past Secretary; Rotary Club of Lansing, Remembrance Committee Chair; Capital Region Community Foundation Program & Distribution Committee; and the Delta Waverly Kiwanis club.

## SCHEDULE OF OFFICIALS

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Mary's hobbies include playing bridge, gardening, and spending time with her grandchildren.

Clerk Clark can be contacted at 323-8500 or via email at [mclark@deltami.gov](mailto:mclark@deltami.gov).

### DELTA TOWNSHIP TRUSTEE



**Dennis Fedewa** was elected Delta Township Trustee in November, 2012 and is serving his first term. Born in Lansing, Trustee Fedewa is a 20+ year Delta Township resident. He has a B.A. degree from Michigan State University in Public Administration, and a M.A. degree in Public Administration from Western Michigan University.

Mr. Fedewa has over 35 years of fiscal and executive management experience in state government. He is a former Administrative Deputy Director for the Michigan Department of Natural Resources, and Director of Budget, Finance and Administration for the Michigan Department of Environmental Quality, where he managed budgets exceeding \$500 million, and environmental bond programs of \$1.5 billion. Prior to this, Trustee Fedewa served in the Michigan Legislature as a Fiscal Analyst responsible for the \$11 billion annual State School Aid legislation that appropriates financial assistance to Michigan's local K-12 school districts. He is also a former member of the Michigan Aeronautics Commission.

Trustee Fedewa is committed to the following "best practices" in all government activity including fiscal integrity, open decision making, and proactively seeking public input. Other challenges Mr. Fedewa is committed to addressing are:

- Revitalize the East Saginaw Highway commercial corridor
- Promote job growth and encourage smart business development
- Pursue public/private partnerships to deliver cost savings and better services
- Preserve and strengthen the character of our neighborhoods
- Enhance our parks and interconnect our community with walkable trails
- Help create a better sense of community within Delta Township

Trustee Fedewa indeed believes, Delta Township's future is bright. With vision and proactive leadership, our community can be the best place in the region to live, work and enjoy our natural areas.

Trustee Fedewa may be contacted via email at [dfedewa@deltami.gov](mailto:dfedewa@deltami.gov).

## SCHEDULE OF OFFICIALS

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### DELTA TOWNSHIP TRUSTEE



**Jeffrey C. Hicks** is currently serving his second term as Trustee. Trustee Hicks was raised in Delta Township and attended Waverly schools. He has served on Delta Township's Zoning Board of Appeals and Sign Board of Appeals for fourteen years, serving as Chairman of both boards for six of those years. He serves as the Township Board's representative to the Zoning Board of Appeals and the Sign Board of Appeals.

Trustee Hicks is Assistant General Counsel-Corporate Real Estate for Dart Container. In that capacity he is responsible for overseeing legal matters pertaining to the purchase, sale, leasing, holding, and use of all domestic corporate real estate and some foreign holdings. As Assistant General Counsel he is charged with handling the most complex, highly sensitive and specialized matters of legal policies and procedures related to corporate real estate. Prior to joining Dart, Hicks was a founding and managing member of Hicks & Mullett, PLLC. His practice was concentrated in real property law including: commercial and residential real estate and lending; zoning; development; boundary disputes; easements; homeowner/condo associations; and, land use. His practice also included business and business asset sales and acquisitions, and general business law. His former clients included financial institutions ranging in size from community banks to one of the largest money managers in the Midwest, homeowner and condominium associations, developers, franchisees, homeowners, marketing and social media firms, non-profits, professional corporations and individuals.

Trustee Hicks is a graduate of Wayne State University Law School, and he earned his Bachelor of Arts degree in Political Science-Prelaw from Michigan State University. He serves on the Lansing Regional Chamber of Commerce Board of Directors as General Counsel, the Michigan State University International Board of Directors as Second Vice President, and the Rotary Club of Lansing Board of Directors. Trustee Hicks also serves on numerous other boards, committees, and non-profit organizations. He received the prestigious Lansing Regional Chamber of Commerce Community Service Award in 2009 and received the Ingham County Bar Association Camille S. Abood Distinguished Volunteer Award in 2013. Trustee Hicks is also a Rotary International Paul Harris Fellow

Trustee Hicks is also a licensed Real Estate Broker, and a frequent speaker/contributor on real estate issues. He has been a presenter before the Michigan Association for Justice's (formerly Michigan Trial Lawyers Association) People's Law School at Thomas M. Cooley Law School, Ingham County Bar Association, the Landlords Of Mid-Michigan, Lansing Community College, Lorman Education Seminars, and has written for Michigan Lawyers Weekly. He is admitted to practice in all Michigan State and Federal Courts, and the United States Sixth Circuit Court of Appeals.

Jeff resides in Delta Township with his wife Lisa, and two daughters. He may be contacted via email at [JHicks@DeltaMI.gov](mailto:JHicks@DeltaMI.gov).

## SCHEDULE OF OFFICIALS

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### DELTA TOWNSHIP TRUSTEE



**R. Douglas Kosinski** was elected Delta Township Trustee in November 2012. He and his wife Shelagh have lived in Delta Township since 1994. Doug is a graduate of Saginaw Valley State University and has a Master's degree in Political Science from Michigan State University. Doug and Shelagh are members of Good Shepherd Lutheran Church in Delta Township, where Doug has been a Lay Minister for the past ten years. He is also past President of the Forest Glen Condominium Association.

Doug has worked for the State of Michigan for almost 35 years, the last 25 with the Michigan Department of Corrections. He is MDOC's Program Evaluation Manager and supervises a staff of professional researchers conducting studies to determine "what works" among department programs. The results of their work provide input to the Department's \$2 billion budget by helping to determine funding priorities. He will work to expand and improve that kind of "evidence based" decision making in Delta Township.

There are numerous things that Doug views as priorities over the next several years, which include:

- Improving communications with citizens and neighborhoods to address issues of importance to residents
- Working with businesses along the Saginaw corridor to improve their structures, appearance and business atmosphere
- Continuing the progress of recent years in ethics, openness, and accountability of Township government
- Improving Township roads, sidewalks, and trails

Trustee Kosinski may be contacted via email at [dkosinski@deltami.gov](mailto:dkosinski@deltami.gov).

### DELTA TOWNSHIP TRUSTEE

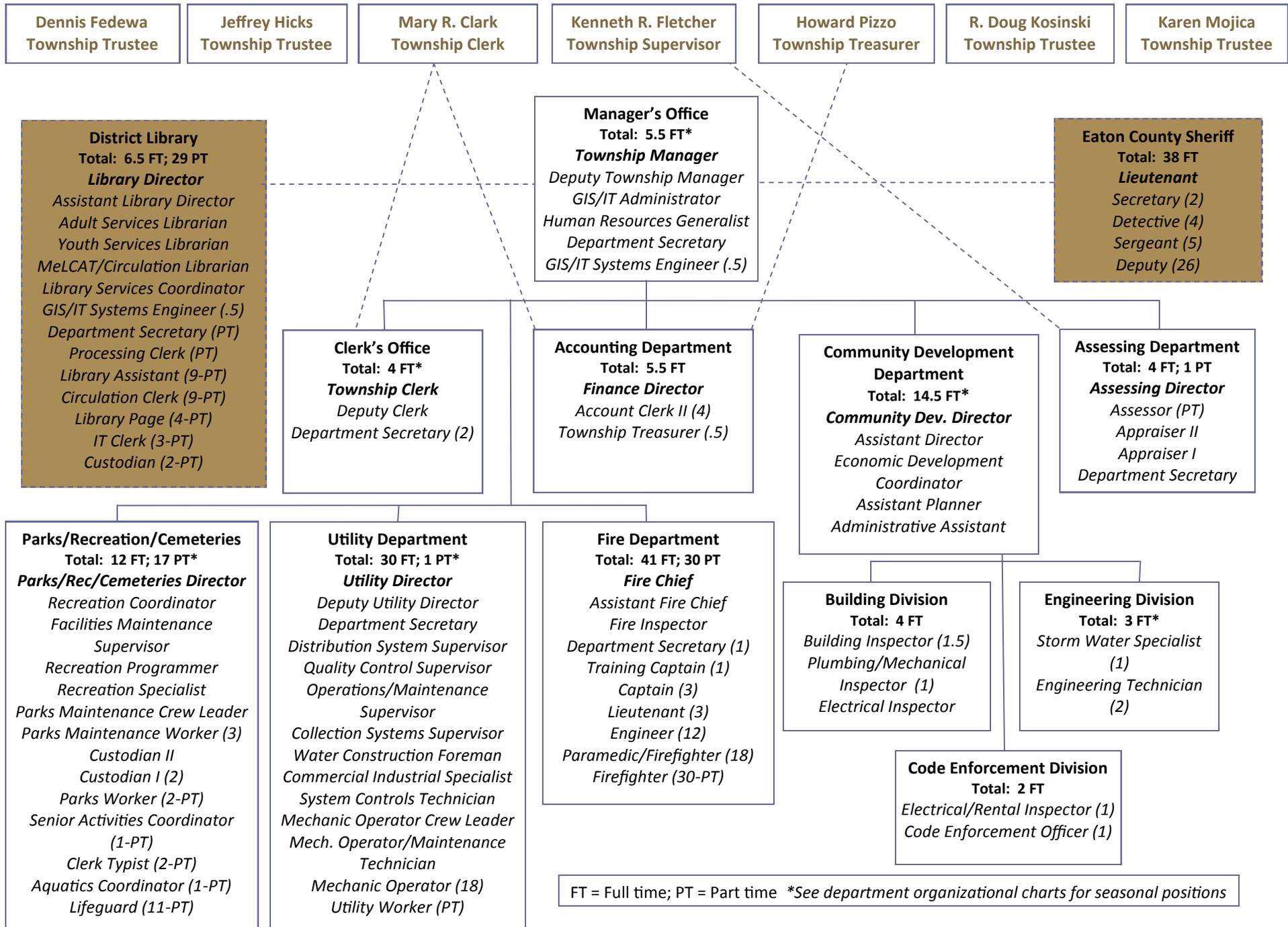


**Karen Mojica** was elected as Delta Township Trustee November, 2012. Karen has been a resident of Delta Township for over seven years. She has been a Soldier Member for the Army National Guard for over fourteen years.

Karen and her husband are proud parents of a five year old daughter, Samantha.

Karen is excited to be part of the decisions that help shape the community in which she lives. She believes Delta families should be able to walk or bike to well-developed neighborhood parks. She also believes the expansion of public transportation is an important asset for our community, helping residents and non-residents get to work and shop in Township businesses. In addition, she will support ideas that promise to bring in new businesses and clean up the façades of buildings along the Saginaw Highway corridor.

Trustee Mojica may be contacted via email at [kmojica@deltami.gov](mailto:kmojica@deltami.gov).



## 2014 TOWNSHIP BOARD STRATEGIC PLAN

### Current Mission Statement:

Charter Township of Delta exists to provide superior services to the community while meeting the challenges and opportunities of the 21st Century.

### I. Economic Development

- ✚ To improve the appearance and encourage redevelopment of the Saginaw Highway Corridor – 1 year
- ✚ To improve the mix of businesses by attracting quality businesses – 3 year
- ✚ To improve the exterior facades of commercial buildings – 1 year
- ✚ To reduce vacancy rates – 3 year
- ✚ To continue to maintain Broadbent Road as the west commercial boundary – 1 year, on-going
- ✚ To further improve traffic flow and safety – 5 year
- ✚ To continue to maintain an attractive industrial area which provides a solid tax base and employment opportunities – 5 year

#### Strategy:

- Continue to place high priority on business retention
- Continue to be actively engaged with LEAP, MEDC, local realtors, & private developers to attract and promote businesses
- Evaluate and review current codes & update as appropriate
- Maintain attractive housing stock according to our property maintenance code.
- Continue to implement recommendations of the Comprehensive Master Plan

### II. Community Identity/Involvement Neighborhoods

- ✚ To take a proactive approach regarding property maintenance code compliance and enforcement – 1 year
- ✚ To encourage owner-occupied housing in single family neighborhoods – 3 year
- ✚ To continue to expand multi-modal transportation opportunities – 3 year
- ✚ To continue to encourage and maintain the character of residential neighborhoods – 1 year

#### Strategy:

- Pro-actively enforce property maintenance code compliance
- Continue to have a stringent rental inspection program
- Budget for pathways, sidewalks, bike lanes, etc.
- Acknowledge the good and encourage improvements whenever feasible
- Implement and enforce traffic calming measures

### III. Good Governance

- ✚ To continue efforts to effectively communicate with our residents through various modes (website, social media, publications) – 1 year
- ✚ To improve ways to disseminate Delta's story (year end report in calendar form, dashboard, etc.) - 3 year
- ✚ To continue to expand and improve customer service and transparency – 1 year, on-going

- ✚ To explore improvements to the delivery of county services available to Delta Township residents – 3 year, on-going
- ✚ To continue to participate in efforts to promote regionalism and explore collaborative solutions to better serve our residents – 3 year, on-going
- ✚ To convey a commitment to consider environmental impacts of all Township activities – 5 year, on-going
- ✚ To improve communication with Eaton County to enhance services to the residents – 1 year
- ✚ To continue to be aware of economic trends and react appropriately - 5 year
- ✚ To ensure a collaborative government structure and staff skills, which will provide for fiscal integrity, efficiency, and excellent services for our residents. - 3 year
- ✚ To continue sound fiscal policies – 1 year, on-going

**Strategy:**

- Keep website current and user friendly
- Feature businesses on our website
- Continue dialog with the County to establish the provision of services to Delta Township residents
- Enhance staff’s awareness of environmental issues
- Ensure adequate training and continued professional development of staff in all areas
- Continue to hire the best qualified candidates

**Identity & Branding**

- ✚ To develop effective ways to brand Delta Township – 1 year
- ✚ To create a sense of identity for Delta Township – 3 year

**Strategy:**

- Develop a branding campaign which would include bumper stickers, magnets, banners, t-shirts, etc. Roll-out at annual Community Awards event
- Improve the Welcome Sign area, making it more attractive and visible
- Place I AM DELTA banners on light poles along Saginaw Highway as well as in all of our Twp. owned parking lots
- Continue to devote staff resources to & promote community events such as Delta Rocks! Family Festival, Fireworks, Community Awards, etc.

**Parks & Paths**

- ✚ To continue implementation of the Parks Master Plan – 3 year
- ✚ To prioritize funding for implementing projects in the non-motorized transportation plan – 3 year
- ✚ To continue to support community events that attracts families to the township's recreational facilities – 1 year, on-going

**Strategy:**

- Fund and/or fundraise to support Delta Rocks! Family Festival, July 3<sup>rd</sup> Fireworks, and Community Awards event
- Continue dialog with the City of Lansing with regard to Grand Woods Park
- Conduct Study to guide future parks improvements
- Provide an annual plan of implementation of the Non-Motorized Transportation Plan to the Township Board

#### **IV. Infrastructure**

- ✚ To continue to support the delivery of excellent public safety services – 1 year
- ✚ To explore and expand public transportation options and promote their use – 3 year
- ✚ To continue to communicate with the Eaton County Road Commission to collaboratively identify road projects - 5 year
- ✚ To continue to monitor current and future demands for water and sanitary sewer – on-going
- ✚ To continue to use the Township's CIP process for infrastructure planning - on-going

#### **Strategy:**

- Establish performance standards to ensure continued excellent services in fire and police services.
- Work with state and regional officials to develop a long-term public transportation plan for Delta Township as well as for the Region.
- Expand dialog with Eaton County Road Commission with regard to multi-modal transportation.



|                                       |
|---------------------------------------|
| <b>Total Township Budget<br/>2014</b> |
|---------------------------------------|

|                     |
|---------------------|
| <b>\$27,526,282</b> |
|---------------------|

|                     |
|---------------------|
| <b>General Fund</b> |
|---------------------|

|                     |
|---------------------|
| <b>\$16,150,112</b> |
|---------------------|

|                |                  |                |                        |                          |
|----------------|------------------|----------------|------------------------|--------------------------|
| Township Board | Manager's Office | Clerk's Office | Information Technology | Accounting/<br>Treasurer |
| \$90,804       | \$486,534        | \$492,096      | \$220,947              | \$532,346                |

|           |                            |                  |            |                      |
|-----------|----------------------------|------------------|------------|----------------------|
| Assessing | Township Hall &<br>Grounds | General Activity | Cemeteries | Sheriff's Department |
| \$483,250 | \$431,310                  | \$765,200        | \$184,332  | \$3,066,625          |

|             |                  |             |           |           |
|-------------|------------------|-------------|-----------|-----------|
| Fire        | Fire- LGRFA & EM | Ambulance   | Building  | Recycling |
| \$2,365,393 | \$401,596        | \$2,492,006 | \$664,283 | \$71,321  |

|           |           |             |                 |           |
|-----------|-----------|-------------|-----------------|-----------|
| Drains    | Roads     | Engineering | Street Lighting | Planning  |
| \$216,880 | \$330,500 | \$373,190   | \$506,665       | \$417,251 |

|                    |          |                                 |
|--------------------|----------|---------------------------------|
| Parks & Recreation | EDC      | Capital Improvement<br>Transfer |
| \$1,319,864        | \$91,219 | \$146,500                       |

|                         |
|-------------------------|
| <b>Enterprise Funds</b> |
| \$9,156,064             |

|                              |
|------------------------------|
| <b>Special Revenue Funds</b> |
| \$2,220,106                  |

|             |             |
|-------------|-------------|
| Sewer       | Water       |
| \$3,977,105 | \$5,178,959 |

|                |               |
|----------------|---------------|
| Ambulance Fund | Cap. Projects |
| \$1,344,231    | \$469,000     |

|          |                   |
|----------|-------------------|
| EDC Fund | Debt Service Fund |
| \$15,000 | \$391,875         |

**DELTA TOWNSHIP**  
**2014 BUDGET SUMMARY - ALL FUNDS**  
**REVENUES, EXPENDITURES, AND FUND BALANCE**

|                                   | Governmental Funds |                   |                   |                  |                  |                  |                  |                  |                  | Enterprise Funds |                  |                  |                    |                  |                  | Total All Funds   |                   |                   |           |
|-----------------------------------|--------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|-------------------|-------------------|-------------------|-----------|
|                                   | General Fund       |                   |                   | Paramedic Fund   |                  |                  | Non Major Funds  |                  |                  | Water Fund       |                  |                  | Sewer Fund         |                  |                  | 2012              | 2013              | 2014              |           |
|                                   | 2012               | 2013              | 2014              | 2012             | 2013             | 2014             | 2012             | 2013             | 2014             | 2012             | 2013             | 2014             | 2012               | 2013             | 2014             |                   |                   |                   |           |
| Actual                            | Projected          | Budget            | Actual            | Projected        | Budget           | Actual           | Projected        | Budget           | Actual           | Projected        | Budget           | Actual           | Projected          | Budget           | Actual           | Projected         | Budget            |                   |           |
| <b>REVENUES BY SOURCE</b>         |                    |                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   |                   |                   |           |
| Taxes                             | 6,994,498          | 6,815,805         | 6,801,600         | 1,264,624        | 1,238,741        | 1,228,494        |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   | 8,259,122         | 8,054,546         | 8,030,094 |
| Main, Capital & Other Charges     |                    |                   |                   |                  |                  |                  |                  |                  |                  |                  | 160,870          | 138,000          | 155,000            | 132,781          | 110,000          | 120,000           | 293,651           | 248,000           | 275,000   |
| Water & Sewer Sales               |                    |                   |                   |                  |                  |                  |                  |                  |                  |                  | 5,059,869        | 4,960,000        | 4,884,800          | 3,667,315        | 3,840,000        | 3,674,000         | 8,727,184         | 8,800,000         | 8,558,800 |
| Licenses/Permits                  | 567,012            | 392,250           | 513,150           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   | 567,012           | 392,250           | 513,150   |
| State Revenue Sharing             | 2,347,192          | 2,386,377         | 2,425,064         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   | 2,347,192         | 2,386,377         | 2,425,064 |
| Fees & Charges                    | 3,482,830          | 3,435,681         | 3,582,228         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   | 3,482,830         | 3,435,681         | 3,582,228 |
| Interest                          | 209,166            | 165,000           | 123,750           | 37,648           | 32,000           | 24,000           | 21,180           | 13,525           | 12,325           | 121,122          | 110,000          | 91,000           | 124,152            | 112,000          | 83,300           |                   | 513,268           | 432,525           | 334,375   |
| Other Charges for Service         | 846,651            | 917,200           | 914,800           |                  |                  |                  |                  |                  |                  | 263,569          | 202,500          | 208,970          |                    |                  |                  |                   | 1,110,220         | 1,119,700         | 1,123,770 |
| Miscellaneous                     | 429,482            | 85,700            | 106,800           |                  |                  |                  | 399,550          | 395,550          | 391,550          | 26,844           |                  |                  |                    | 76,694           | 52,300           | 82,000            | 932,570           | 533,550           | 580,350   |
| Transfers-In                      | 1,005,515          | 1,300,550         | 1,696,806         |                  |                  |                  | 45,980           | 147,000          | 146,500          |                  |                  |                  |                    |                  |                  |                   | 1,051,495         | 1,447,550         | 1,843,306 |
| <b>TOTAL REVENUES</b>             | <b>15,882,346</b>  | <b>15,498,563</b> | <b>16,164,198</b> | <b>1,302,272</b> | <b>1,270,741</b> | <b>1,252,494</b> | <b>466,710</b>   | <b>556,075</b>   | <b>550,375</b>   | <b>5,632,274</b> | <b>5,410,500</b> | <b>5,339,770</b> | <b>4,000,942</b>   | <b>4,114,300</b> | <b>3,959,300</b> | <b>27,284,544</b> | <b>26,850,179</b> | <b>27,266,137</b> |           |
| <b>EXPENDITURES BY OBJECT</b>     |                    |                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  |                   |                   |                   |           |
| Personnel Services                | 8,306,942          | 8,522,317         | 8,838,114         | 132,700          | 154,800          | 117,225          |                  |                  |                  | 702,966          | 753,029          | 743,076          | 2,114,637          | 2,225,702        | 2,230,705        | 11,257,245        | 11,655,848        | 11,929,120        |           |
| Supplies                          | 637,629            | 584,517           | 633,807           |                  |                  |                  |                  |                  |                  | 2,526,285        | 2,411,068        | 2,379,508        | 403,493            | 459,200          | 452,200          | 3,567,407         | 3,454,785         | 3,465,515         |           |
| Services                          | 5,458,451          | 5,286,076         | 5,494,231         |                  |                  |                  | 15,630           | 13,000           | 15,000           | 515,189          | 502,200          | 507,200          | 832,997            | 805,900          | 805,900          | 6,822,267         | 6,607,176         | 6,822,331         |           |
| Insurance                         | 78,904             | 78,604            | 83,430            |                  |                  |                  |                  |                  |                  | 31,200           | 31,200           | 32,500           | 90,925             | 90,925           | 95,800           | 201,029           | 200,729           | 211,730           |           |
| Education & Training              | 119,317            | 158,885           | 165,530           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                  | 119,317           | 158,885           | 165,530           |           |
| Capital Outlay                    | 953,827            | 650,350           | 788,500           |                  |                  |                  |                  |                  |                  |                  | 417,000          | 216,000          |                    | 324,000          | 392,500          | 953,827           | 1,391,350         | 1,397,000         |           |
| Depreciation                      |                    |                   |                   |                  |                  |                  |                  |                  |                  | 931,392          |                  |                  |                    | 1,894,084        |                  | 2,825,476         |                   |                   |           |
| Refunds and Other                 | -                  | -                 | -                 | -                | -                | -                |                  |                  |                  |                  |                  |                  |                    |                  |                  | -                 | -                 | -                 |           |
| Bond/Debt Expense                 |                    |                   |                   |                  |                  |                  | 399,875          | 395,875          | 391,875          | 581,791          | 1,628,752        | 1,300,675        | 66,695             | 294,523          | -                | 1,048,361         | 2,319,150         | 1,692,550         |           |
| Transfers Out                     | 45,980             | 147,000           | 146,500           | 1,002,628        | 1,299,450        | 1,227,006        |                  |                  |                  | 469,000          |                  |                  |                    |                  |                  | 1,048,608         | 1,446,450         | 1,842,506         |           |
| <b>TOTAL EXPENDITURES</b>         | <b>15,601,050</b>  | <b>15,427,749</b> | <b>16,150,112</b> | <b>1,135,328</b> | <b>1,454,250</b> | <b>1,344,231</b> | <b>415,505</b>   | <b>408,875</b>   | <b>875,875</b>   | <b>5,288,823</b> | <b>5,743,249</b> | <b>5,178,959</b> | <b>5,402,831</b>   | <b>4,200,250</b> | <b>3,977,105</b> | <b>27,843,537</b> | <b>27,234,373</b> | <b>27,526,282</b> |           |
| Excess Revenues Over Expenditures | 281,296            | 70,814            | 14,086            | 166,944          | (183,509)        | (91,737)         | 51,205           | 147,200          | (325,500)        | 343,451          | (332,749)        | 160,811          | (1,401,889)        | (85,950)         | (17,805)         | (558,993)         | (384,194)         | (260,145)         |           |
| Beginning Fund Balance            | 14,471,812         | 14,753,108        | 14,823,921        | 2,249,011        | <b>2,415,955</b> | 2,232,444        | 1,892,512        | <b>1,943,717</b> | 2,090,917        |                  |                  |                  |                    |                  |                  |                   |                   |                   |           |
| <b>ENDING FUND BALANCE</b>        | <b>14,753,108</b>  | <b>14,823,922</b> | <b>14,838,007</b> | <b>2,415,955</b> | <b>2,232,446</b> | <b>2,140,707</b> | <b>1,943,717</b> | <b>2,090,917</b> | <b>1,765,417</b> | <b>343,451</b>   | <b>(332,749)</b> | <b>160,811</b>   | <b>(1,401,889)</b> | <b>(85,950)</b>  | <b>(17,805)</b>  | <b>(558,993)</b>  | <b>(384,194)</b>  | <b>(260,145)</b>  |           |

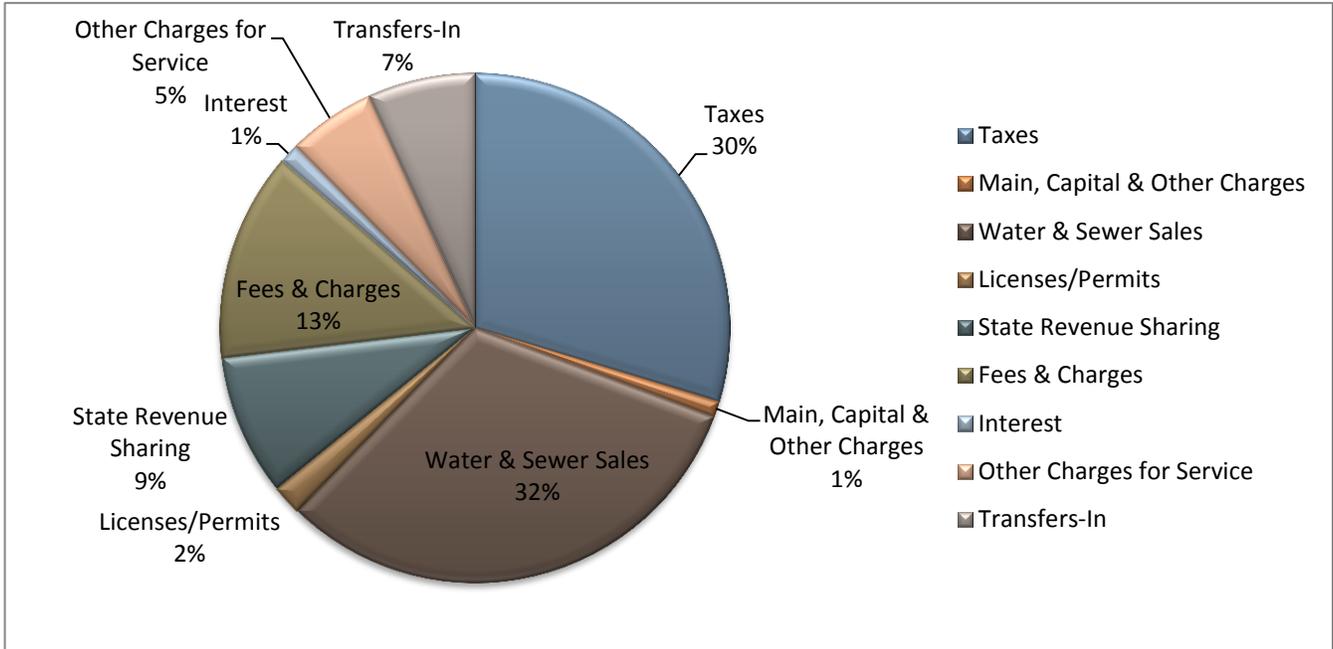
\* Other Non-major Governmental(EDC, Cap Projects, Budget Stable)

\*\*\* Enterprise Fund revenues and expenses are excluded from fund balance calc

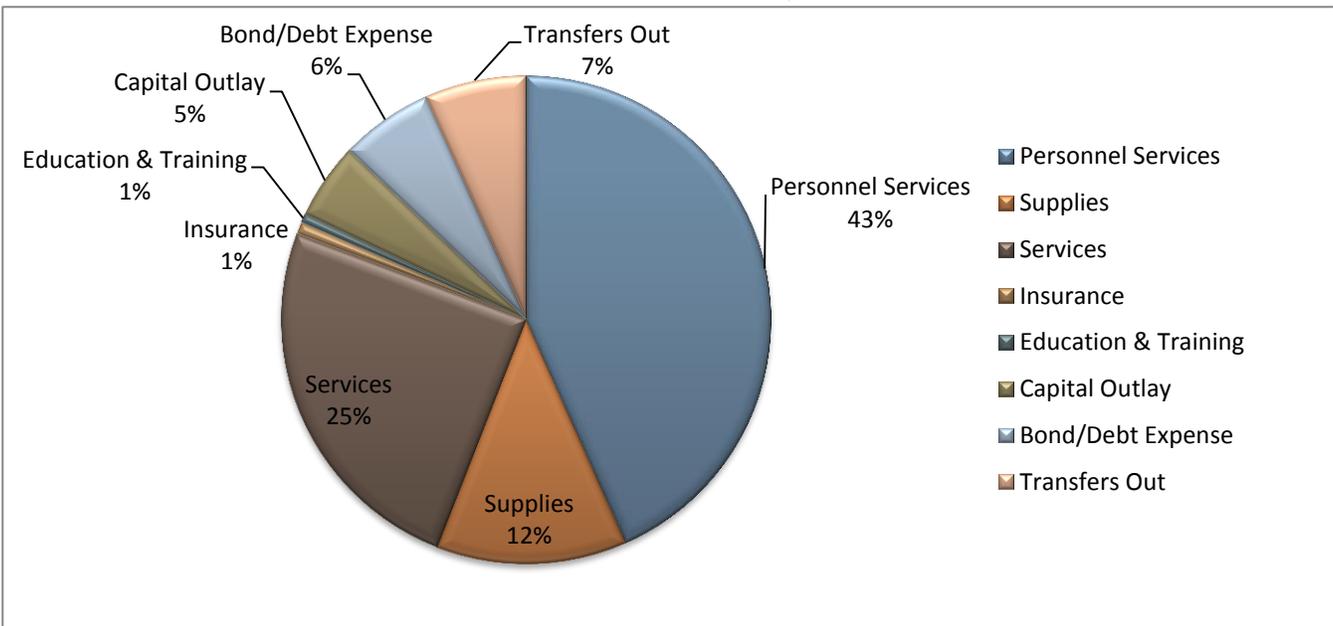
**DELTA TOWNSHIP**

**2014 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE**

**REVENUES BY SOURCE**



**EXPENDITURES BY OBJECT**



DELTA TOWNSHIP

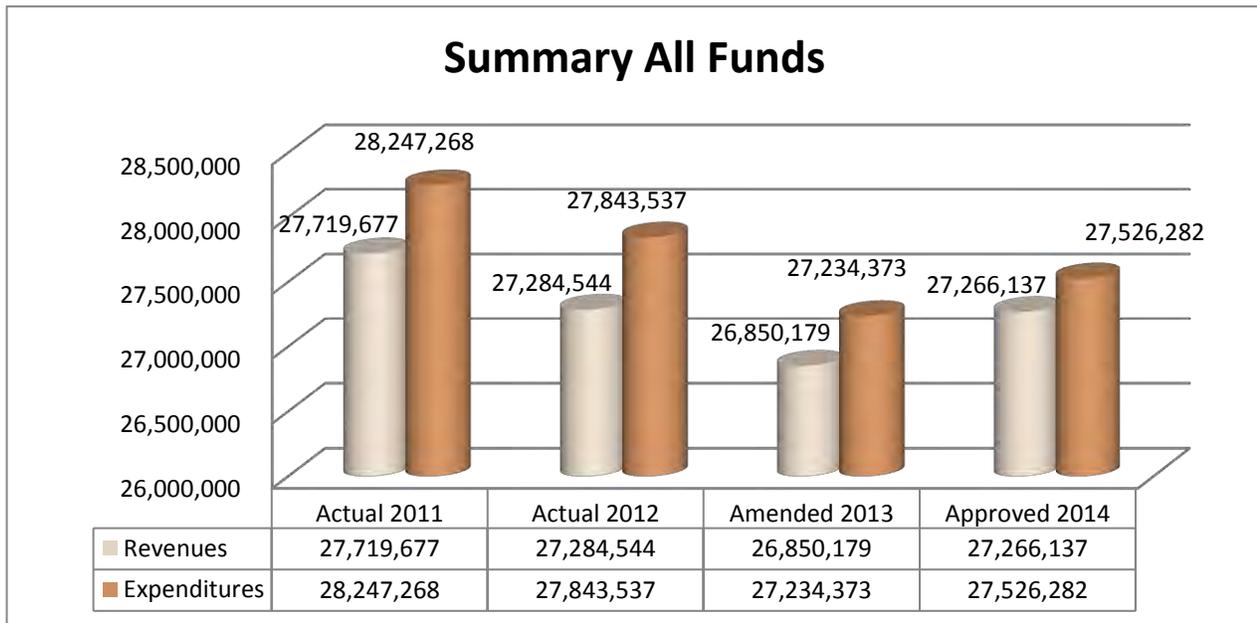
**FUND SUMMARY HISTORY - ALL FUNDS**

|  | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| <b>Revenue Summary</b>                 |                        |                        |                         |                          |
| General Fund                           | 16,352,025             | 15,882,346             | 15,498,563              | 16,164,198               |
| Ambulance Fund                         | 1,374,556              | 1,302,272              | 1,270,741               | 1,252,494                |
| Capital Projects Fund                  | 168,687                | 65,663                 | 159,000                 | 157,500                  |
| EDC Funds                              | 2,017                  | 1,430                  | 1,200                   | 1,000                    |
| Debt Service Fund                      | 406,155                | 399,617                | 395,875                 | 391,875                  |
| Sewer Fund                             | 4,055,493              | 4,000,942              | 4,114,300               | 3,959,300                |
| Water Fund                             | 5,360,744              | 5,632,274              | 5,410,500               | 5,339,770                |
| <b>Total Revenue</b>                   | <b>27,719,677</b>      | <b>27,284,544</b>      | <b>26,850,179</b>       | <b>27,266,137</b>        |
| <b>Expenditures Summary</b>            |                        |                        |                         |                          |
| Trustees                               | 85,132                 | 85,541                 | 89,364                  | 90,804                   |
| Manager's Office                       | 431,264                | 456,679                | 480,039                 | 486,534                  |
| Clerk                                  | 408,344                | 605,696                | 429,018                 | 492,096                  |
| Information Technology                 | 217,032                | 247,890                | 236,496                 | 220,947                  |
| Accounting/Treasurer                   | 511,070                | 480,780                | 517,526                 | 532,346                  |
| Assessing                              | 431,549                | 417,135                | 497,780                 | 483,250                  |
| Township Hall & Grounds                | 338,542                | 383,272                | 422,583                 | 431,310                  |
| General Activity                       | 845,141                | 742,498                | 707,600                 | 765,200                  |
| Cemetery Activity                      | 216,460                | 223,667                | 191,163                 | 184,332                  |
| Police Activity                        | 2,950,527              | 3,038,181              | 3,007,900               | 3,066,625                |
| Fire                                   | 1,942,724              | 2,137,618              | 1,895,923               | 2,365,393                |
| Fire - LGRFA                           |                        | 319,480                | 349,487                 | 372,496                  |
| Emergency Operations Ctr.              | 11,524                 | 10,034                 | 14,100                  | 29,100                   |
| Building                               | 814,341                | 662,543                | 672,776                 | 664,283                  |
| Public Works (Recycling)               | 61,376                 | 60,644                 | 67,135                  | 71,321                   |
| Drains Activity                        | 820,355                | 533,418                | 224,550                 | 216,880                  |
| Roads Activity                         | 701,433                | 585,538                | 473,100                 | 330,500                  |
| Engineering Activity                   | 502,871                | 298,299                | 361,531                 | 373,190                  |
| Street Lighting Activity               | 472,548                | 475,640                | 480,440                 | 506,665                  |
| Ambulance Activity                     | 2,448,307              | 2,273,070              | 2,489,450               | 2,492,006                |
| Planning                               | 356,258                | 321,627                | 328,942                 | 417,251                  |
| Parks & Recreation                     | 1,280,240              | 1,109,658              | 1,253,892               | 1,319,864                |
| EDC Activity                           | 66,644                 | 86,162                 | 89,954                  | 91,219                   |
| Capital Improvement Transfer           | 143,500                | 45,980                 | 147,000                 | 146,500                  |
| <b>Total General Fund Expenditures</b> | <b>16,057,183</b>      | <b>15,601,050</b>      | <b>15,427,749</b>       | <b>16,150,112</b>        |

DELTA TOWNSHIP

**FUND SUMMARY HISTORY - ALL FUNDS**

|                                       | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Ambulance Fund                        | 1,286,666              | 1,135,328              | 1,454,250               | 1,344,231                |
| Capital Projects Fund                 | 37,667                 | -                      | -                       | 469,000                  |
| EDC Funds                             | 3,690                  | 15,630                 | 13,000                  | 15,000                   |
| Debt Service Fund                     | 403,938                | 399,875                | 395,875                 | 391,875                  |
| Sewer Fund                            | 5,387,975              | 5,402,831              | 4,200,250               | 3,977,105                |
| Water Fund                            | 5,070,149              | 5,288,823              | 5,743,249               | 5,178,959                |
| <b>Total Expenditures - All Funds</b> | <b>28,247,268</b>      | <b>27,843,537</b>      | <b>27,234,373</b>       | <b>27,526,282</b>        |



DELTA TOWNSHIP

2014 PERSONNEL SCHEDULE

| Cost Center | Position                             | Actual     |            | Amended    | Approved   |
|-------------|--------------------------------------|------------|------------|------------|------------|
|             |                                      | 2011       | 2012       | 2013       | 2014       |
| <b>101</b>  | <b>Trustees</b>                      |            |            |            |            |
|             | <i>Supervisor - PT</i>               | 1          | 1          | 1          | 1          |
|             | <i>Trustees - PT</i>                 | 4          | 4          | 4          | 4          |
|             | <i>Total Part-time</i>               | 5          | 5          | 5          | 5          |
|             | <b>Total FTE</b>                     | <b>2.5</b> | <b>2.5</b> | <b>2.5</b> | <b>2.5</b> |
| <b>172</b>  | <b>Manager's Office</b>              |            |            |            |            |
|             | Township Manager                     | 1          | 1          | 1          | 1          |
|             | Deputy (Assistant) Township Manager  | 1          | 1          | 1          | 1          |
|             | Human Resources Generalist           | 1          | 1          | 1          | 1          |
|             | Department Secretary                 | 1          | 1          | 1          | 1          |
|             | Total Full-time                      | 4          | 4          | 4          | 4          |
|             | <b>Total FTE</b>                     | <b>4</b>   | <b>4</b>   | <b>4</b>   | <b>4</b>   |
| <b>215</b>  | <b>Clerk's Office</b>                |            |            |            |            |
|             | Township Clerk                       | 1          | 1          | 1          | 1          |
|             | Deputy Clerk                         | 1          | 1          | 1          | 1          |
|             | Department Secretary                 | 2          | 2          | 2          | 2          |
|             | Total Full-time                      | 4          | 4          | 4          | 4          |
|             | <b>Total FTE</b>                     | <b>4</b>   | <b>4</b>   | <b>4</b>   | <b>4</b>   |
| <b>228</b>  | <b>Information Technology</b>        |            |            |            |            |
|             | GIS/IT Administrator                 | 1          | 1          | 1          | 1          |
|             | GIS/IT (Technician) Systems Engineer | 0.5        | 0.5        | 0.5        | 0.5        |
|             | Total Full-time                      | 1.5        | 1.5        | 1.5        | 1.5        |
|             | <b>Total FTE</b>                     | <b>1.5</b> | <b>1.5</b> | <b>1.5</b> | <b>1.5</b> |
| <b>253</b>  | <b>Accounting/Treasurer</b>          |            |            |            |            |
|             | <i>Township Treasurer - PT</i>       | 1          | 1          | 1          | 1          |
|             | Finance Director                     | 1          | 1          | 1          | 1          |
|             | Account Clerk II                     | 4          | 4          | 4          | 4          |
|             | <i>Office Aid - PT</i>               | 0          | 0          | 0          | 0          |
|             | Total Full-time                      | 5          | 5          | 5          | 5          |
|             | <i>Total Part-time</i>               | 1          | 1          | 1          | 1          |
|             | <b>Total FTE</b>                     | <b>5.5</b> | <b>5.5</b> | <b>5.5</b> | <b>5.5</b> |
| <b>257</b>  | <b>Assessing Department</b>          |            |            |            |            |
|             | <i>Township Assessor - PT</i>        | 1          | 1          | 1          | 1          |
|             | Assessing Director                   | 1          | 1          | 1          | 1          |
|             | Appraiser I                          | 1          | 1          | 1          | 1          |
|             | Appraiser II                         | 1          | 1          | 1          | 1          |
|             | Department Secretary                 | 1          | 1          | 1          | 1          |
|             | Total Full-time                      | 4          | 4          | 4          | 4          |
|             | <i>Total Part-time</i>               | 1          | 1          | 1          | 1          |
|             | <b>Total FTE</b>                     | <b>4.5</b> | <b>4.5</b> | <b>4.5</b> | <b>4.5</b> |

DELTA TOWNSHIP

2014 PERSONNEL SCHEDULE

| Cost Center   | Position                                     | Actual      |           | Amended     | Approved    |
|---------------|--|-------------|-----------|-------------|-------------|
|               |  | 2011        | 2012      | 2013        | 2014        |
| <b>265</b>    | <b>Township Hall &amp; Grounds</b>           |             |           |             |             |
|               | Custodian I                                  | 2           | 2         | 2           | 2           |
|               | Custodian II                                 | 1           | 1         | 1           | 1           |
|               | Total Full-time                              | 3           | 3         | 3           | 3           |
|               | <b>Total FTE</b>                             | <b>3</b>    | <b>3</b>  | <b>3</b>    | <b>3</b>    |
| <b>276</b>    | <b>Cemetery</b>                              |             |           |             |             |
|               | Facilities (Cemetery) Maintenance Supervisor | 1           | 1         | 0.5         | 0.5         |
|               | Parks Maintenance Worker                     | 1           | 1         | 1           | 1           |
|               | Total Full-time                              | 2           | 2         | 1.5         | 1.5         |
|               | <b>Total FTE</b>                             | <b>2</b>    | <b>2</b>  | <b>1.5</b>  | <b>1.5</b>  |
| <b>336</b>    | <b>Fire Department</b>                       |             |           |             |             |
|               | Fire Chief                                   | 0.5         | 0.5       | 0.5         | 0.5         |
|               | Assistant Chief                              | 0           | 0.5       | 0.5         | 0.5         |
|               | Fire Inspector                               | 1           | 1         | 1           | 1           |
|               | Department Secretary                         | 1           | 1         | 1           | 1           |
|               | Captain                                      | 3           | 3         | 3           | 3           |
|               | Lieutenant                                   | 3           | 3         | 3           | 3           |
|               | Engineer                                     | 6           | 6         | 6           | 6           |
|               | Paramedic/Firefighter                        | 0           | 0         | 0           | 1           |
|               | <i>Firefighter/EMT - PT</i>                  | 10          | 30        | 25          | 25          |
|               | Total Full-time                              | 14.5        | 15        | 15          | 16          |
|               | <i>Total Part-time</i>                       | 10          | 30        | 25          | 25          |
|               | <b>Total FTE</b>                             | <b>19.5</b> | <b>30</b> | <b>27.5</b> | <b>28.5</b> |
| <b>336.33</b> | <b>Fire Department (LGRFA)</b>               |             |           |             |             |
|               | Paramedic/Firefighter                        | 0           | 3         | 3           | 3           |
|               | Total Full-time                              | 0           | 3         | 3           | 3           |
|               | <b>Total FTE</b>                             | <b>0</b>    | <b>3</b>  | <b>3</b>    | <b>3</b>    |
|               | <b>Community Development Department</b>      |             |           |             |             |
| <b>721</b>    | <b>Planning Division</b>                     |             |           |             |             |
|               | Community Development (Planning) Director    | 1           | 1         | 1           | 1           |
|               | Assistant Director (Senior Planner)          | 1           | 1         | 1           | 1           |
|               | Assistant Director (Assistant Planner)       | 1           | 0         | 0           | 0           |
|               | Planner                                      | 0           | 1         | 1           | 1           |
|               | Total Full-time                              | 3           | 3         | 3           | 3           |
|               | <b>Total FTE</b>                             | <b>3</b>    | <b>3</b>  | <b>3</b>    | <b>3</b>    |
| <b>371</b>    | <b>Building Division</b>                     |             |           |             |             |
|               | Administrative Assistant                     | 1           | 1         | 1           | 1           |
|               | Department Secretary                         | 0           | 0         | 0           | 0           |

DELTA TOWNSHIP

2014 PERSONNEL SCHEDULE

| Cost Center | Position                                      | Actual      |            | Amended    | Approved   |
|-------------|---|-------------|------------|------------|------------|
|             |   | 2011        | 2012       | 2013       | 2014       |
|             | Building Inspector                            | 2           | 1.5        | 1.5        | 1          |
|             | Mechanical/Plumb. Inspector                   | 2           | 1          | 1          | 1.5        |
|             | Code Enforcement Officer                      | 1           | 1          | 1          | 1          |
|             | Electrical Inspector                          | 1           | 1          | 1          | 1          |
|             | Electrical/Code Inspector                     | 1           | 1          | 1          | 1          |
|             | <i>Mechanical/Plumb. Inspector - PT</i>       | 0           | 1          | 0          | 0          |
|             | Total Full-time                               | 8           | 6.5        | 6.5        | 6.5        |
|             | Total Part-time                               | 0           | 1          | 0          | 0          |
|             | <b>Total FTE</b>                              | <b>8</b>    | <b>7</b>   | <b>6.5</b> | <b>6.5</b> |
| <b>447</b>  | <b>Engineering Division</b>                   |             |            |            |            |
|             | Asst. Township Engineer                       | 0.5         | 0          | 0          | 0          |
|             | Department Secretary                          | 1           | 1          | 1          | 1          |
|             | Engineering Technician                        | 2           | 2          | 2          | 2          |
|             | Storm Water Specialist/Construction Inspector | 1           | 0.5        | 0.5        | 0.5        |
|             | <i>Engineer (PT)</i>                          | 0           | 1          | 1          | 1          |
|             | <i>Intern (Seasonal)</i>                      | 1           | 1          | 1          | 1          |
|             | Total Full-time                               | 4.5         | 3.5        | 3.5        | 3.5        |
|             | Total Part-time                               | 1           | 2          | 2          | 2          |
|             | <b>Total FTE</b>                              | <b>5</b>    | <b>4.5</b> | <b>4.5</b> | <b>4.5</b> |
| <b>728</b>  | <b>Economic Development Division</b>          |             |            |            |            |
|             | Economic Development Coordinator              | 1           | 1          | 1          | 1          |
|             | Total Full-time                               | 1           | 1          | 1          | 1          |
|             | <b>Total FTE</b>                              | <b>1</b>    | <b>1</b>   | <b>1</b>   | <b>1</b>   |
|             | <b>Community Development Total Full-time</b>  | 16.5        | 14         | 14         | 14         |
|             | <b>Community Development Total Part-time</b>  | 0           | 2          | 2          | 2          |
|             | <b>Total FTE</b>                              | <b>16.5</b> | <b>15</b>  | <b>15</b>  | <b>15</b>  |
| <b>442</b>  | <b>Recycling</b>                              |             |            |            |            |
|             | <i>Parks Maintenance Worker - PT</i>          | 2           | 2          | 2          | 2          |
|             | Total Part-time                               | 2           | 2          | 2          | 2          |
|             | <b>Total FTE</b>                              | <b>1</b>    | <b>1</b>   | <b>1</b>   | <b>1</b>   |
| <b>651</b>  | <b>Ambulance</b>                              |             |            |            |            |
|             | Fire Chief                                    | 0.5         | 0.5        | 0.5        | 0.5        |
|             | Assistant Chief                               | 0           | 0.5        | 0.5        | 0.5        |
|             | Deputy Chief                                  | 1           | 0          | 0          | 0          |
|             | Department Secretary                          | 1           | 1          | 1          | 0          |
|             | Engineer                                      | 3           | 3          | 3          | 6          |
|             | Paramedic/Firefighter                         | 18          | 15         | 15         | 15         |
|             | Total Full-time                               | 23.5        | 20         | 20         | 22         |
|             | <b>Total FTE</b>                              | <b>23.5</b> | <b>20</b>  | <b>20</b>  | <b>22</b>  |

DELTA TOWNSHIP

2014 PERSONNEL SCHEDULE

| Cost Center    | Position  | Actual      |             | Amended     | Approved    |
|----------------|---|-------------|-------------|-------------|-------------|
|                |   | 2011        | 2012        | 2013        | 2014        |
| <b>751</b>     | <b>Parks &amp; Recreation</b>                     |             |             |             |             |
|                | Parks/Rec/Cem Director                            | 1           | 1           | 1           | 1           |
|                | Recreation Coordinator                            | 1           | 1           | 1           | 1           |
|                | Recreation Programer                              | 1           | 1           | 1           | 1           |
|                | Recreation Specialist                             | 1           | 1           | 1           | 1           |
|                | Facilities (Parks) Maintenance Supervisor         | 1           | 1           | 0.5         | 0.5         |
|                | Parks Maintenance Crewleader                      | 1           | 1           | 1           | 1           |
|                | Parks Maintenance Worker                          | 2           | 2           | 2           | 2           |
|                | Department Secretary                              | 0           | 0           | 1           | 1           |
|                | <i>Senior Activities Coordinator - PT</i>         | <i>1</i>    | <i>1</i>    | <i>1</i>    | <i>1</i>    |
|                | <i>Clerk Typist - PT</i>                          | <i>2</i>    | <i>2</i>    | <i>2</i>    | <i>2</i>    |
|                | <i>Aquatics Coordinator - PT</i>                  | <i>1</i>    | <i>1</i>    | <i>1</i>    | <i>1</i>    |
|                | <i>Lifeguard - PT</i>                             | <i>11</i>   | <i>11</i>   | <i>11</i>   | <i>11</i>   |
|                | Total Full-time                                   | 8           | 8           | 8.5         | 8.5         |
|                | Total Part-time                                   | 15          | 15          | 15          | 15          |
|                | <b>Total FTE</b>                                  | <b>15.5</b> | <b>15.5</b> | <b>16</b>   | <b>16</b>   |
|                | <b>General Fund - Full-time</b>                   | <b>86</b>   | <b>83.5</b> | <b>83.5</b> | <b>86.5</b> |
|                | <b>General Fund - Part-time</b>                   | <b>34</b>   | <b>55</b>   | <b>51</b>   | <b>51</b>   |
|                | <b>General Fund - Total FTE</b>                   | <b>103</b>  | <b>111</b>  | <b>109</b>  | <b>112</b>  |
| <b>590-527</b> | <b>Sewer Division</b>                             |             |             |             |             |
|                | Utilities Director                                | 0.5         | 0.5         | 0.5         | 0.5         |
|                | Department Secretary                              | 0.5         | 0.5         | 0.5         | 1           |
|                | Deputy Utility Director                           | 1           | 1           | 1           | 1           |
|                | Operation Supervisor                              | 0           | 0           | 0           | 0           |
|                | Wastewater Maint. Supervisor                      | 0           | 0           | 0           | 0           |
|                | Operations/Maint Supervisor                       | 1           | 1           | 1           | 1           |
|                | Collection System Supervisor                      | 1           | 1           | 1           | 1           |
|                | Water Quality Inspector (Comm./Indust. Spec)      | 1           | 1           | 1           | 1           |
|                | Mechanic Operator Crewleader                      | 1           | 1           | 1           | 1           |
|                | Mechanic Operator                                 | 15          | 14          | 14          | 14          |
|                | Maintenance Technician Operator                   | 0           | 1           | 1           | 1           |
|                | Mechanic Operator                                 | 0.5         | 0.5         | 0.5         | 0.5         |
|                | Mechanic Operator                                 | 0.5         | 0.5         | 0.5         | 0.5         |
|                | System Controls Technician                        | 0.5         | 0.5         | 0.5         | 0.5         |
|                | Quality Control Supervisor                        | 0.5         | 0.5         | 0.5         | 0.5         |
|                | Building Inspector                                | 0           | 0.5         | 0.5         | 0.5         |
|                | Storm Water Specialist/Construction Inspector     | 0           | 0.5         | 0.5         | 0.5         |
|                | <i>Utilities Maintenance Worker - PT/Seasonal</i> | <i>1</i>    | <i>1</i>    | <i>2</i>    | <i>1</i>    |
|                | Total Full-time                                   | 23          | 24          | 24          | 24.5        |
|                | Total Part-time                                   | 1           | 1           | 2           | 1           |

DELTA TOWNSHIP

2014 PERSONNEL SCHEDULE

| Cost Center                   | Position                                      | Actual       |              | Amended      | Approved     |
|-------------------------------|---|--------------|--------------|--------------|--------------|
|                               |   | 2011         | 2012         | 2013         | 2014         |
| <b>Total FTE</b>              |   | <b>23.5</b>  | <b>24.5</b>  | <b>25</b>    | <b>25</b>    |
| <b>591-536 Water Division</b> |   |              |              |              |              |
|                               | Department Director                           | 0.5          | 0.5          | 0.5          | 0.5          |
|                               | Distribution Sys. Supervisor                  | 1            | 1            | 1            | 1            |
|                               | System Controls Technician                    | 0.5          | 0.5          | 0.5          | 0.5          |
|                               | Department Secretary                          | 0.5          | 0.5          | 0.5          | 1            |
|                               | Mechanic Operator                             | 2            | 2            | 2            | 2            |
|                               | Mechanic Operator                             | 0.5          | 0.5          | 0.5          | 0.5          |
|                               | Mechanic Operator                             | 0.5          | 0.5          | 0.5          | 0.5          |
|                               | Water Construction Foreman                    | 1            | 1            | 1            | 1            |
|                               | Quality Control Supervisor                    | 0.5          | 0.5          | 0.5          | 0.5          |
|                               | <i>Utilities Maintenance Worker -Seasonal</i> | <i>0</i>     | <i>0</i>     | <i>1</i>     | <i>1</i>     |
|                               | Total Full-time                               | <u>7</u>     | <u>7</u>     | <u>7</u>     | <u>7.5</u>   |
|                               | Total Part-time                               | <u>0</u>     | <u>0</u>     | <u>1</u>     | <u>1</u>     |
|                               | <b>Total FTE</b>                              | <b>7</b>     | <b>7</b>     | <b>7.5</b>   | <b>8</b>     |
| <b>ALL FUNDS FULL-TIME</b>    |   | <b>116.0</b> | <b>114.5</b> | <b>114.5</b> | <b>118.5</b> |
| <b>ALL FUNDS PART-TIME</b>    |   | <b>35</b>    | <b>56</b>    | <b>54</b>    | <b>53</b>    |
| <b>ALL FUNDS TOTAL FTE</b>    |   | <b>133.5</b> | <b>142.5</b> | <b>141.5</b> | <b>145</b>   |

\*2014 increase in full-time employees due to the addition of three Paramedic/Firefighter positions and one Secretary position in the Utilities Department.

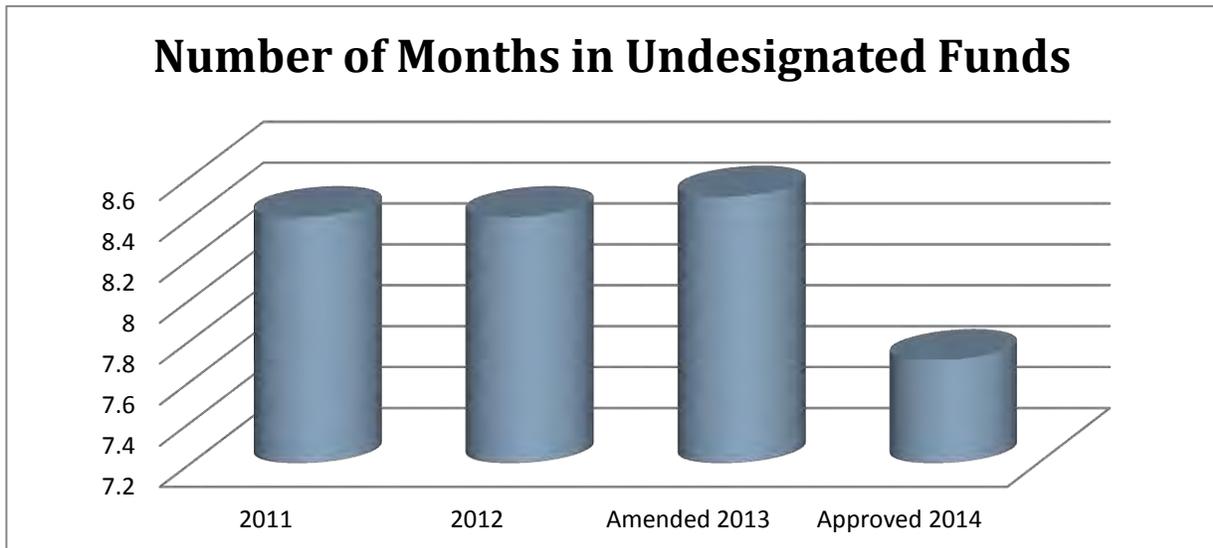
**DELTA TOWNSHIP**

**CALCULATION OF SIX MONTH OPERATING POLICY:**

|                                       | <u>2011</u>              | <u>2012</u>              | <u>Amended<br/>2013</u>  | <u>Approved<br/>2014</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>TOTAL EXPENDITURES</b>             | 15,913,683               | 15,601,050               | 15,427,749               | 16,150,112               |
| Less: Capital Outlay/Transfers        | (143,500)                | (30,000)                 | (147,000)                | (146,500)                |
| Drain Improvements                    | (820,355)                | (533,418)                | (224,550)                | (216,880)                |
| Road Improvements                     | (701,433)                | (585,538)                | (473,100)                | (330,500)                |
| Ambulance Activity                    | (2,448,307)              | (2,273,070)              | (2,489,450)              | (2,492,006)              |
| <b>TOTAL OPERATING</b>                | <b><u>11,800,088</u></b> | <b><u>12,179,024</u></b> | <b><u>12,093,649</u></b> | <b><u>12,964,226</u></b> |
| <br>                                  |                          |                          |                          |                          |
| Six Months Operating Expenses         | 5,900,044                | 6,089,512                | 6,046,825                | 6,482,113                |
| Projected Unassigned Fund Balance     |                          | 8,161,530                | 8,232,344                | 8,297,436                |
| <i>Actual # of Mos. in Unassigned</i> | <b>8.4</b>               | <b>8.4</b>               | <b>8.5</b>               | <b>7.7</b>               |

**CALCULATION FOR C.I.P.**

|                             |                  |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|------------------|
| 10% of Expenditures         | 1,591,368        | 1,560,105        | 1,542,775        | 1,615,011        |
| <br>                        |                  |                  |                  |                  |
| Actual/Proposed Expenditure | 832,800          | 744,300          | 650,350          | 788,500          |
| <br>                        |                  |                  |                  |                  |
| Over or (Under) Requirement | <b>(758,568)</b> | <b>(815,805)</b> | <b>(892,425)</b> | <b>(826,511)</b> |



## FUND STRUCTURE

The accounts of the township are organized by funds, each of which is considered as a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriated. Government resources are allocated to, and accounted for individual funds based upon the purpose for which they are to be spent, and the means by which spending activities are controlled. The various funds in this report are grouped into three (3) fund categories: Governmental, Proprietary, and Fiduciary.

Governmental Funds: The governmental fund category includes the General Fund, Special Revenue Fund, Long-term Debt Fund, and Capital Projects Fund. All governmental funds of the township have been appropriated in the 2014 budget. Major Governmental funds include the General Fund and Paramedic Fund.

The **General Fund** is used to account for all financial transactions not accounted for in another fund. This fund contains the general operating expenditures of the local unit including general government services, public safety (police and fire protection), assessing, building inspection, and general maintenance for the parks, cemeteries, street lights, and city buildings expenditures. Revenues are derived primarily from property taxes, State of Michigan distributions, interest revenue, and charges for services.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes:

1. Revenue for the Ambulance Fund comes from a dedicated millage, along with charges for services.

The **General Debt Service Fund** is used to record the funding and payment of principal and interest on all debt of the Township, excluding debt of the Enterprise Funds.

Proprietary Funds (Enterprise/Internal Service Funds): The propriety fund category includes the Enterprise Funds. All propriety funds of the township have been appropriated in the 2014 budget.

**Enterprise Funds** are used to account for operations (a) that are financed and operated similarly to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes:

1. The Water and Sewer Funds are used to provide utility services to Township residents.

Fiduciary Funds are used to account for assets held by the city in a trustee capacity. These funds include the Pension Trust Fund and the Other Post Employment Benefit Trust Fund.

Agency Funds are Custodial in nature (assets equal liabilities). These funds are used to receipt and disburse tax collections. Everything that comes into these funds is disbursed out:

1. Treasurer's Tax Collection Fund receipts and disburses all the treasurer's tax collections.

**DELTA TOWNSHIP**

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**GOVERNMENTAL FUNDS  
BUDGETED FUND BALANCE FOR FISCAL YEAR ENDING 12/31**

| <u>Fund #</u>                                    | <u>Fund Name</u>                | <u>12/31/2013<br/>Est.</u> | <u>2014 Budgeted<br/>Revenue</u> | <u>2014 Budgeted<br/>Expenditures</u> | <u>2014 Est.<br/>Fund Balance</u> |
|--|---------------------------------|----------------------------|----------------------------------|---------------------------------------|-----------------------------------|
| <b>GENERAL FUND</b>                              |                                 |                            |                                  |                                       |                                   |
| 101  | Unassigned                      | 8,232,344                  | 16,164,198                       | 16,150,112                            | 8,246,430                         |
| 101  | Assigned/Restricted             | 6,591,577                  |                                  |                                       | 6,591,577                         |
| <b>SPECIAL REV. FUNDS</b>                        |                                 |                            |                                  |                                       |                                   |
| 210  | Ambulance Fund                  | 2,232,444                  | 1,252,494                        | 1,344,231                             | 2,140,707                         |
| 244  | Economic Development Corp. Fund | 105,248                    | 1,430                            | 15,630                                | 91,048                            |
|  | Total Special Revenue Funds     | 2,337,692                  | 1,253,924                        | 1,359,861                             | 2,231,755                         |
| <b>OTHER FUND TYPES</b>                          |                                 |                            |                                  |                                       |                                   |
| 404  | Capital Projects Fund           | 1,951,281                  | 157,500                          | 469,000                               | 1,639,781                         |
| 301  | General Debt Fund               | 34,389                     | 395,875                          | 395,875                               | 34,389                            |
| <b>Total Fund Balance - All Government Funds</b> |                                 | <b>19,147,283</b>          | <b>17,971,497</b>                | <b>18,374,848</b>                     | <b>18,743,932</b>                 |

## FINANCIAL POLICIES

### **Budget Document Policy**

The operating budget approved by the Township Board shall serve as the annual financial plan for the township. The budget shall provide the resources to meet board approved goals and objectives, including maintaining the high level of customer service the township has provided to its residents.

The Manager's Office and Finance Director will prepare the annual operating budget. The budget will be presented to the Township Board no later than September 1<sup>st</sup> of each year. A public hearing will be held, and the budget will be approved by December 31<sup>st</sup>.

### **Balanced Budget**

Delta Township operates with a balanced budget as its annual financial plan for all funds. This means that revenues shall equal, or be greater than expenses for all governmental funds. In years where extraordinary events occur, expenditures may actually be greater than revenues. The difference will be taken from the fund balance. As long as the fund balance remains positive, the budget will continue to be considered balanced.

### **Township Budget Requirements**

In addition to a balanced budget, the Township Board has two self imposed budget requirements for the General Fund. First; capital improvements, including transfers to reserves, roads, and drains must equal 10% of the General Fund operating budget. Second; the General Fund unassigned fund balance must be equal to or greater than six months operating expenses.

### **Accounting, Auditing, and Financial Reporting**

The township will have an independent audit performed annually. The firm hired to perform the audit will produce an annual audit report in accordance with Generally Accepted Accounting Principles (GAAP). These audit reports will be presented to the Township Board by the audit firm.

### **Investment Policy**

Surplus funds of the township will be invested according to Michigan Township law, and the Delta Township internal investment policy. Funds will be invested with the following priorities: safety, liquidity, and yield. Monthly investment reports including investment holdings and investment yields will be prepared by the Finance Director. These reports will be presented to the Township Manager on a monthly basis. This policy was updated during 2007.

### **Capitalization Policy**

This policy is a guideline for management to track and report fixed assets. Assets purchased for more than \$5,000 with a useful life greater than one year are recognized as fixed assets, and capitalized on an annual basis.

## BUDGET PROCESS

Delta Township's fiscal year is based on the calendar year January 1 through December 31. The Township follows GAAP (Generally Accepted Accounting Principals) guidelines to account for all funds. GAAP requires using the modified accrual basis of accounting for all governmental funds, and the accrual basis of accounting for proprietary funds. Delta Township uses the modified accrual basis of accounting to budget ALL funds. Therefore, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays, and debt service payments are not reported as expenditures in the current year, but allocations are made for depreciation and amortization expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. These types of differences occur in both the Sewer Fund and Water Fund for the 2014 budget.

The basis for the township budget and financial decision making is the Strategic Plan as adopted and periodically amended by the Township Board. The Township Board seeks input from citizens and employees to establish a set of goals to guide decision making. A copy of the Delta Township Strategic Plan is included in the budget document.

To prepare the budget the following steps are taken:

- The Township Board, Manager, and department directors review the Strategic Plan and the Board amends as necessary.
- Departmental budget information is prepared by the Finance Director and Manager's office for distribution to department directors. The following information is provided:
  - Last three (3) years of audited amounts
  - Original current year budget numbers
  - Estimated payroll amounts for the individual department
  - Year-To-Date amounts from the most recent revenue and expense report
  - A column for department directors to request next year's budget amounts and allowance for detail on those line items
- While the department directors are preparing the proposed department or activity budgets, the Finance Director is reviewing additional information such as historical trends, and the outlook for the next year.
- The budget workbooks are completed by the department directors and additional paperwork containing the accomplishments, and goals are forwarded to the Finance Director.
- From the workbooks, a preliminary change in net assets number is calculated.
- The Finance Director will then review the budgets with the appropriate department director. While the budget requests are being discussed with department directors, staff prepares organizational charts, additional spreadsheets, and editing to submitted material for final draft preparation.
- Any changes made to the requested amounts are incorporated into the workbooks.
- A new change in net assets number is calculated. The remaining schedules, graphs, and/or charts are then prepared. The Finance Director will then review the budget documents with the Township Manager.

## DELTA TOWNSHIP

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- By September 1<sup>st</sup> of each year the preliminary budget is delivered to the Township Board for review. A copy is placed in the Clerk's office to be available to the public for citizen review.
- Meetings of the Township Board are then scheduled to discuss items in the proposed budget.
- The final draft of the budget is then prepared and a public hearing set. The Township Board must formally adopt the proposed budget for the following year before the end of the current fiscal year. All required publications and a public hearing are scheduled accordingly.
- The Township adheres to the State of Michigan Charter Township Act; Act 359 as amended, and the State of Michigan Uniform Budgeting and Accounting Act; Public Act 2 of 1968 as amended.
- Upon adoption by the Township Board, the final adopted version of the budget is prepared with any changes made prior to or at adoption. The budget is then provided in digital format on the Township's intranet and is accessible to all departments for their use in the upcoming year.
- If at any time an adjustment or amendment is required to the current budget, a supplemental budget appropriation is presented to the Township Board for approval at a public Board meeting. All budget adjustments are completed with formal Township Board approval.

The Township Board has two self-imposed budget requirements for the General Fund:

- First; capital improvements; including transfers to reserves, roads, and drain improvements must equal ten percent (10%) of the General Fund operating budget.
- Second; the General Fund unassigned fund balance must be equal to six months operating expenses.

While the Township has spent a considerable amount of time on the 2014 Budget, we continue to review and project long term revenues and expenditures. The Township is committed to continue its long history of fiscal responsibility and balanced budgets. We have and will continue to fund future liabilities, such as OPEB, out of current budgets.

While this document contains a detailed projection of 2014, Management consistently looks out three to five years and uses these projections to help make current decisions.

**DELTA TOWNSHIP**

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**BUDGET CALENDAR  
FISCAL YEAR 2014**

| <b>DATE</b>  | <b>ACTION</b>   |
|--|---|
| Thursday, July 11, 2013                                | Finance Director distributes instructions, worksheet, and reviews budget procedures with Department Directors.  |
| Thursday, July 11 through Friday, August 2, 2013       | Department Directors prepare departmental budget requests.  |
| Monday, July 29, 2013 through Friday, August 23, 2013  | Department directors meet with Jen Roberts to discuss and prepare written reports of measurable goals and objectives for 2014.  |
| Monday, August 5, 2013 through Friday, August 23, 2013 | Finance Director reviews budget requests with each director and prepares preliminary budget document to review with Township Manager. After that review, a preliminary budget request document is prepared. |
| No later than Friday, August 30, 2013                  | Preliminary budget document is delivered to the Township Board.   |
| Monday, September 9, 2013                              | Staff reviews proposed budget document with Township Board.   |
| No later than Friday, September 30, 2013               | Tax levy for the 2013 winter tax roll is forwarded to Eaton County Clerk.   |
| Monday, October 7, 2013                                | Township Board sets a public hearing for the FY 2014 budget proposal.   |
| Monday, November 4, 2013                               | Township Board adopts FY 2014 budget.   |
| Wednesday, January 1, 2014                             | New fiscal year begins.   |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE PROJECTIONS**  
**Detail of Fund Revenues**  
**Fiscal Year Ending December 31**

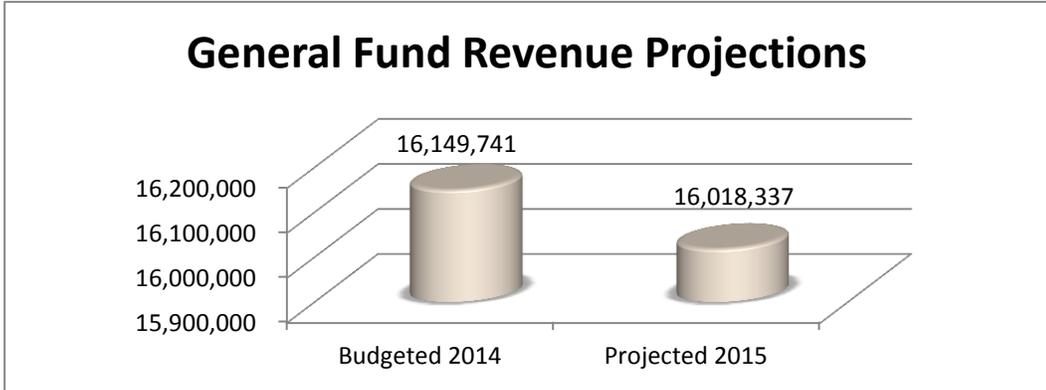
| <b>Revenues</b>                                |                          |                           |
|--|--------------------------|---------------------------|
| <b>Acct #</b>                                  | <b>Budgeted<br/>2014</b> | <b>Projected<br/>2015</b> |
| <b>404</b> Current Taxes - Real                | 5,410,000                | 5,491,150                 |
| <b>410</b> Current Taxes - Personal            | 571,000                  | 516,000                   |
| <b>426</b> Other Tax Related Revenue           | 720,000                  | 700,000                   |
| <b>427</b> Mobile Home Space Tax               | 1,100                    | 1,100                     |
| <b>437</b> Industrial Facilities Tax           | 99,500                   | 100,993                   |
| <b>445</b> Penalties                           | 18,000                   | 17,500                    |
| <b>447</b> Administration Fees                 | 540,000                  | 542,700                   |
| <b>454</b> Drain Layers Licenses               | 8,500                    | 9,000                     |
| <b>456</b> Sign Permits                        | 4,500                    | 4,500                     |
| <b>465</b> Cable TV Fees                       | 500,000                  | 505,000                   |
| <b>468</b> Telecommunication Act Fees          | 13,500                   | 13,500                    |
| <b>475</b> Other Business/License Permit       | 5,000                    | 5,000                     |
| <b>477</b> Building Permits                    | 250,000                  | 260,000                   |
| <b>478</b> Burial Permits                      | 45,000                   | 45,000                    |
| <b>479</b> Heating/Air Conditioning Permits    | 70,000                   | 74,000                    |
| <b>480</b> Plumbing Permits                    | 35,000                   | 38,000                    |
| <b>481</b> Sewer Permits                       | 4,000                    | 4,000                     |
| <b>482</b> Storm Drain Permits                 | 1,000                    | 1,000                     |
| <b>483</b> Electrical Permits                  | 90,000                   | 95,000                    |
| <b>485</b> Permits - Miscellaneous             | 150                      | 250                       |
| <b>529</b> Grants - Other                      | 28,000                   | 28,000                    |
| <b>569</b> State Grants                        |                          |                           |
| <b>574</b> State Revenue Sharing               | 2,425,064                | 2,449,315                 |
| <b>580</b> Contributions-Other Local Units     | 385,800                  | 390,000                   |
| <b>607</b> Rental Registration                 | 88,000                   | 88,000                    |
| <b>608</b> Rezoning Application Fees           | 10,000                   | 10,000                    |
| <b>614</b> Passport Fees                       | 17,000                   | 17,500                    |
| <b>625</b> Fees-Other/Ambulance                | 1,080,000                | 1,100,000                 |
| <b>625</b> Fees-Other/Ambulance/Resident       | 185,000                  | 185,000                   |
| <b>625</b> Ambulance - LGRFA                   | 149,850                  | 150,000                   |
| <b>627</b> Photo Copying                       | 600                      | 300                       |
| <b>628</b> Weed Cutting                        | 5,000                    | 5,000                     |
| <b>629</b> Inspection Fees                     | 12,000                   | 10,000                    |
| <b>641</b> Other Charges for Services Rendered | 529,000                  | 530,000                   |

**DELTA TOWNSHIP**

**GENERAL FUND REVENUE PROJECTIONS  
Detail of Fund Revenues  
Fiscal Year Ending December 31**

**Revenues**

| <u>Acct #</u>                          | <u>Budgeted<br/>2014</u> | <u>Projected<br/>2015</u> |
|--|--------------------------|---------------------------|
| <b>643</b> Cemetery Lots               | 20,000                   | 20,000                    |
| <b>651</b> Use & Admission Fees        | 39,010                   | 39,000                    |
| <b>651</b> Youth Sports Fees           | 79,065                   | 80,000                    |
| <b>651</b> Adult Sports Fees           | 96,373                   | 96,000                    |
| <b>651</b> Aquatic Fees                | 88,270                   | 88,330                    |
| <b>651</b> Special Events              | 9,775                    | 10,000                    |
| <b>652</b> Enrichment Center Fees      | 13,770                   | 14,200                    |
| <b>653</b> Recycling Fees              | 17,600                   | 18,000                    |
| <b>656</b> Ordinance Fines             | 100,000                  | 100,000                   |
| <b>665</b> Investment Income           | 123,750                  | 165,000                   |
| <b>667</b> Rents                       | 52,540                   | 53,000                    |
| <b>672</b> Special Assessments         | 446,375                  | 450,000                   |
| <b>673</b> Sale of Fixed Assets        | 54,000                   | 6,000                     |
| <b>676</b> Reimbursements              | 1,800                    | 2,000                     |
| <b>699</b> Appropriations Transfers-IN | 1,682,349                | 1,490,000                 |
| <b>Totals</b>                          | <b>16,149,741</b>        | <b>16,018,337</b>         |

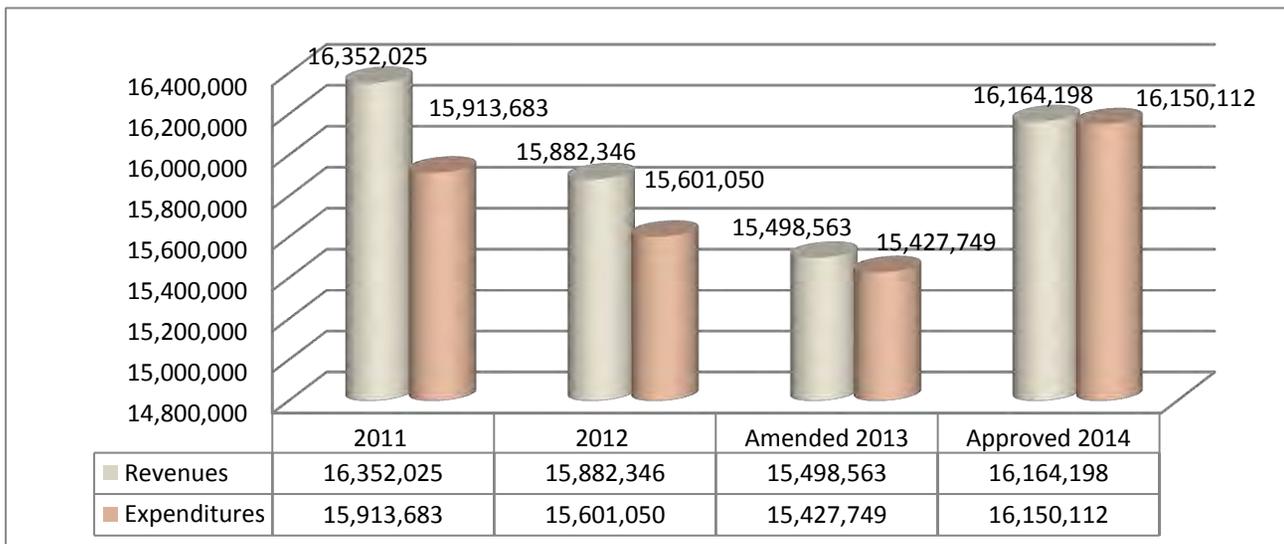




**DELTA TOWNSHIP**

**GENERAL FUND  
2014 Budget Summary**

|  | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| <b><u>Revenue Summary</u></b>          |                        |                        |                         |                          |
| <b>Total General Fund Revenues</b>     | <b>16,352,025</b>      | <b>15,882,346</b>      | <b>15,498,563</b>       | <b>16,164,198</b>        |
| <b><u>Expenditure Summary</u></b>      |                        |                        |                         |                          |
| Trustees                               | 85,132                 | 85,541                 | 89,364                  | 90,804                   |
| Manager's Office                       | 431,264                | 456,679                | 480,039                 | 486,534                  |
| Clerk                                  | 408,344                | 605,696                | 429,018                 | 492,096                  |
| Information Technology                 | 217,032                | 247,890                | 236,496                 | 220,947                  |
| Accounting/Treasurer                   | 511,070                | 480,780                | 517,526                 | 532,346                  |
| Assessing                              | 431,549                | 417,135                | 497,780                 | 483,250                  |
| Township Hall & Grounds                | 338,542                | 383,272                | 422,583                 | 431,310                  |
| General Activity                       | 845,141                | 742,498                | 707,600                 | 765,200                  |
| Cemetery Activity                      | 216,460                | 223,667                | 191,163                 | 184,332                  |
| Police Activity                        | 2,950,527              | 3,038,181              | 3,007,900               | 3,066,625                |
| Fire                                   | 1,942,724              | 2,137,618              | 1,895,923               | 2,365,393                |
| Fire - LGRFA                           |                        | 319,480                | 349,487                 | 372,496                  |
| Emergency Operations Ctr.              | 11,524                 | 10,034                 | 14,100                  | 29,100                   |
| Building                               | 814,341                | 662,543                | 672,776                 | 664,283                  |
| Public Works (Recycling)               | 61,376                 | 60,644                 | 67,135                  | 71,321                   |
| Drains Activity                        | 820,355                | 533,418                | 224,550                 | 216,880                  |
| Roads Activity                         | 701,433                | 585,538                | 473,100                 | 330,500                  |
| Engineering Activity                   | 502,871                | 298,299                | 361,531                 | 373,190                  |
| Street Lighting Activity               | 472,548                | 475,640                | 480,440                 | 506,665                  |
| Ambulance Activity                     | 2,448,307              | 2,273,070              | 2,489,450               | 2,492,006                |
| Planning                               | 356,258                | 321,627                | 328,942                 | 417,251                  |
| Parks & Recreation                     | 1,280,240              | 1,109,658              | 1,253,892               | 1,319,864                |
| EDC                                    | 66,644                 | 86,162                 | 89,954                  | 91,219                   |
| Capital Improvement Transfer           |                        | 45,980                 | 147,000                 | 146,500                  |
| <b>Total General Fund Expenditures</b> | <b>15,913,683</b>      | <b>15,601,050</b>      | <b>15,427,749</b>       | <b>16,150,112</b>        |



**DELTA TOWNSHIP**

**GENERAL FUND REVENUES  
Detail of Fund Revenues  
Fiscal Year Ending December 31**

| Revenues                                    |           |           | Amended   | Approved  |
|---|-----------|-----------|-----------|-----------|
| Acct #                                      | Actual    | Actual    | Budget    | Budget    |
|   | 2011      | 2012      | 2013      | 2014      |
| <b>404</b> Current Taxes - Real             | 5,929,093 | 5,551,732 | 5,448,000 | 5,410,000 |
| <b>410</b> Current Taxes - Personal         | 534,282   | 576,678   | 551,300   | 571,000   |
| <b>426</b> Other Tax Related Revenue        | 705,775   | 746,589   | 710,000   | 720,000   |
| <b>427</b> Mobile Home Space Tax            | 1,200     | 1,161     | 1,005     | 1,100     |
| <b>437</b> Industrial Facilities Tax        | 112,087   | 118,338   | 105,500   | 99,500    |
| <b>445</b> Penalties                        | 23,684    | 15,384    | 22,000    | 18,000    |
| <b>447</b> Administration Fees              | 562,088   | 544,504   | 543,750   | 540,000   |
| <b>454</b> Drain Layers Licenses            | 8,135     | 8,483     | 9,000     | 8,500     |
| <b>456</b> Sign Permits                     | 4,490     | 5,010     | 4,500     | 4,500     |
| <b>465</b> Cable TV Fees                    | 494,868   | 500,899   | 478,000   | 500,000   |
| <b>468</b> Telecommunication Act Fees       | 12,817    | 13,619    | 13,500    | 13,500    |
| <b>475</b> Other Business/License Permit    | 4,550     | 7,225     | 5,000     | 5,000     |
| <b>477</b> Building Permits                 | 124,003   | 300,772   | 175,000   | 250,000   |
| <b>478</b> Burial Permits                   | 54,865    | 42,895    | 43,500    | 45,000    |
| <b>479</b> Heating/Air Conditioning Permits | 58,920    | 72,601    | 55,000    | 70,000    |
| <b>480</b> Plumbing Permits                 | 26,823    | 34,320    | 30,000    | 35,000    |
| <b>481</b> Sewer Permits                    | 3,450     | 4,380     | 4,000     | 4,000     |
| <b>482</b> Storm Drain Permits              | 550       | 775       | 1,000     | 1,000     |
| <b>483</b> Electrical Permits               | 68,341    | 90,451    | 65,000    | 90,000    |
| <b>485</b> Permits - Miscellaneous          | 90        | 100       | 250       | 150       |
| <b>529</b> Grants - Other                   | 153,062   | 162,150   | 28,000    | 28,000    |
| <b>569</b> State Grants                     | 240,476   | 151,611   | -         |           |
| <b>574</b> State Revenue Sharing            | 2,340,854 | 2,347,192 | 2,386,377 | 2,425,064 |
| <b>580</b> Contributions-Other Local Units  | 74,543    | 318,332   | 379,200   | 385,800   |
| <b>607</b> Rental Registration              | 94,218    | 91,009    | 88,000    | 88,000    |
| <b>608</b> Rezoning Application Fees        | 11,270    | 7,075     | 6,000     | 10,000    |
| <b>609</b> Z.B.A. Fees                      | 950       | 450       |           | 500       |
| <b>611</b> Building Board of Appeals        | 1,180     | -         |           |           |
| <b>614</b> Passport Fees                    | 13,795    | 15,302    | 16,000    | 17,000    |
| <b>625</b> Fees-Other/Ambulance             | 1,112,395 | 1,056,923 | 1,010,000 | 1,080,000 |
| <b>625</b> Fees-Other/Ambulance/Resident    | 178,904   | 211,161   | 180,000   | 185,000   |
| <b>625</b> Ambulance - LGRFA                |           | 89,585    | 135,000   | 149,850   |
| <b>627</b> Photo Copying                    | 421       | 506       | 300       | 600       |
| <b>628</b> Weed Cutting                     | 8,007     | 3,827     | 5,000     | 5,000     |
| <b>629</b> Inspection Fees                  | 8,516     | 11,587    | 10,000    | 12,000    |

**DELTA TOWNSHIP**

**GENERAL FUND REVENUES  
Detail of Fund Revenues  
Fiscal Year Ending December 31**

| Revenues                                |                   |                   | Amended           | Approved          |
|---|-------------------|-------------------|-------------------|-------------------|
| Acct #                                  | Actual            | Actual            | Budget            | Budget            |
|   | 2011              | 2012              | 2013              | 2014              |
| 630 Design Fees                         | -                 | -                 | -                 |                   |
| 641 Other Charges for Services Rendered | 531,235           | 528,319           | 538,000           | 529,000           |
| 643 Cemetery Lots                       | 17,192            | 23,408            | 20,000            | 20,000            |
| 644 Printed Material                    | -                 | 110               | -                 |                   |
| 651 Use & Admission Fees                | 284,477           | 295,659           | 38,558            | 39,010            |
| 651 Youth Sports Fees                   |                   |                   | 94,365            | 79,065            |
| 651 Adult Sports Fees                   |                   |                   | 103,598           | 96,373            |
| 651 Aquatic Fees                        |                   |                   | 88,330            | 88,270            |
| 651 Special Events                      |                   |                   |                   | 9,775             |
| 652 Enrichment Center Fees              |                   |                   | 15,900            | 13,770            |
| 653 Recycling Fees                      | 19,112            | 17,548            | 19,000            | 17,600            |
| 656 Ordinance Fines                     | 74,457            | 92,275            | 76,000            | 100,000           |
| 665 Investment Income                   | 255,951           | 209,166           | 165,000           | 123,750           |
| 667 Rents                               | 39,259            | 65,369            | 51,140            | 52,540            |
| 672 Special Assessments                 | 422,464           | 426,630           | 421,240           | 446,375           |
| 673 Sale of Fixed Assets                | 12,745            | 20,141            | 2,500             | 54,000            |
| 675 Contributions-Private               | 20,725            | 20,004            | 18,000            | 19,000            |
| 675 Contributions-Combat Challenge      | (1,172)           | 3,833             | -                 | -                 |
| 676 Reimbursements                      | 101,631           | 63,329            | 33,200            | 1,800             |
| 694 Other Miscellaneous                 | 430,702           | 8,414             | 4,000             | 4,000             |
| 694 Other Fire Revenue                  | 1,400             | -                 |                   |                   |
| 699 Appropriations Transfers-IN         | 1,173,145         | 1,005,515         | 1,300,550         | 1,696,806         |
| <b>Totals</b>                           | <b>16,352,025</b> | <b>15,882,346</b> | <b>15,498,563</b> | <b>16,164,198</b> |

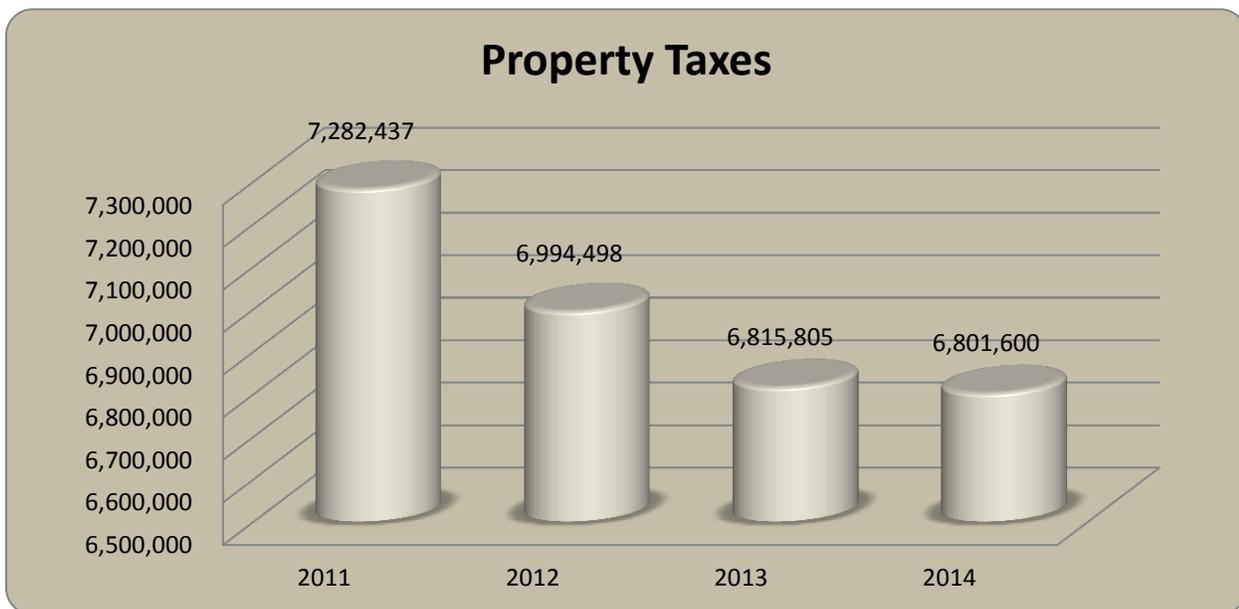
| <b>Summary</b>                     |                   |                   |                   |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes                              | 7,282,437         | 6,994,498         | 6,815,805         | 6,801,600         |
| Licenses/Permits                   | 354,217           | 567,012           | 392,250           | 513,150           |
| State Revenue Sharing              | 2,340,854         | 2,347,192         | 2,386,377         | 2,425,064         |
| Fees & Charges                     | 3,365,099         | 3,482,830         | 3,435,681         | 3,582,228         |
| Interest                           | 255,951           | 209,166           | 165,000           | 123,750           |
| Other Charges for Service          | 620,753           | 846,651           | 917,200           | 914,800           |
| Miscellaneous                      | 959,569           | 429,482           | 85,700            | 106,800           |
| Transfers-In                       | 1,173,145         | 1,005,515         | 1,300,550         | 1,696,806         |
| <b>Total General Fund Revenues</b> | <b>16,352,025</b> | <b>15,882,346</b> | <b>15,498,563</b> | <b>16,164,198</b> |

## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2014 APPROVED BUDGET

#### Property Tax Revenue

The Township's major source of revenue in the General Fund is generated by property taxes. Property taxes make up 44% of total General Fund revenues for 2013. The tax revenue calculation is based on a relationship between a specific tax levy and the taxable value of all property in the Township, both real and personal. For 2013, the General Fund will levy 4.9287 mills on property with a taxable value of \$1,229,412,306 resulting in property tax revenue of \$6,059,400. In addition to the property taxes levied by the Township, Delta receives tax revenue from the City of Lansing due to an agreement entered into by the two units of government. Public Act 425 of 1984, allows two or more local units to transfer property for the purpose of the taxes they levy on certain properties, including property owned by General Motors Corporation, to the Township. Budgeted revenue for 2013 from these agreements is \$710,000. This is based upon the taxable value of the properties associated with these agreements.

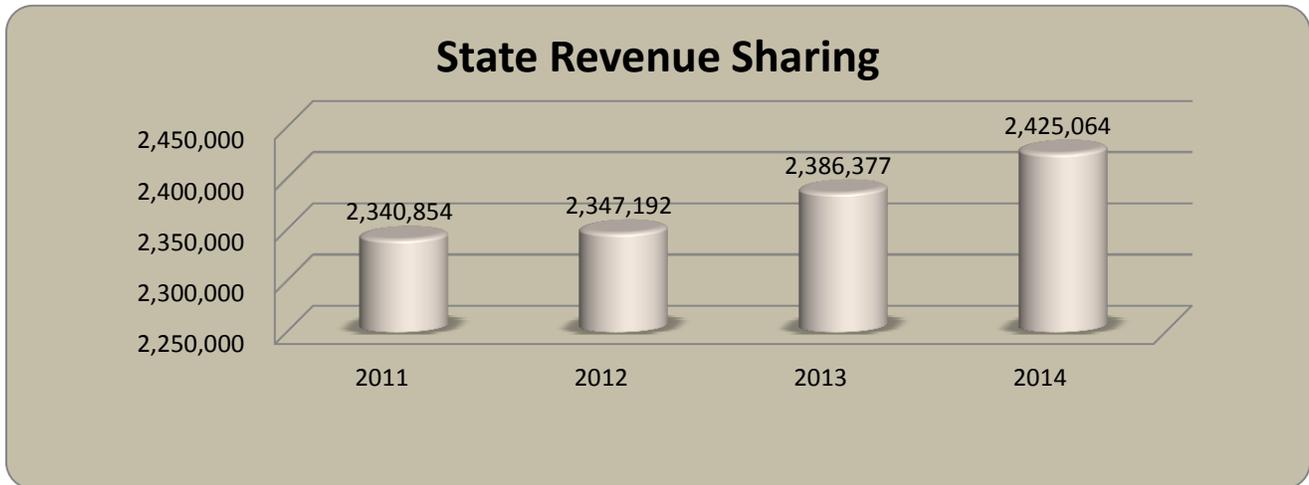


## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2014 APPROVED BUDGET

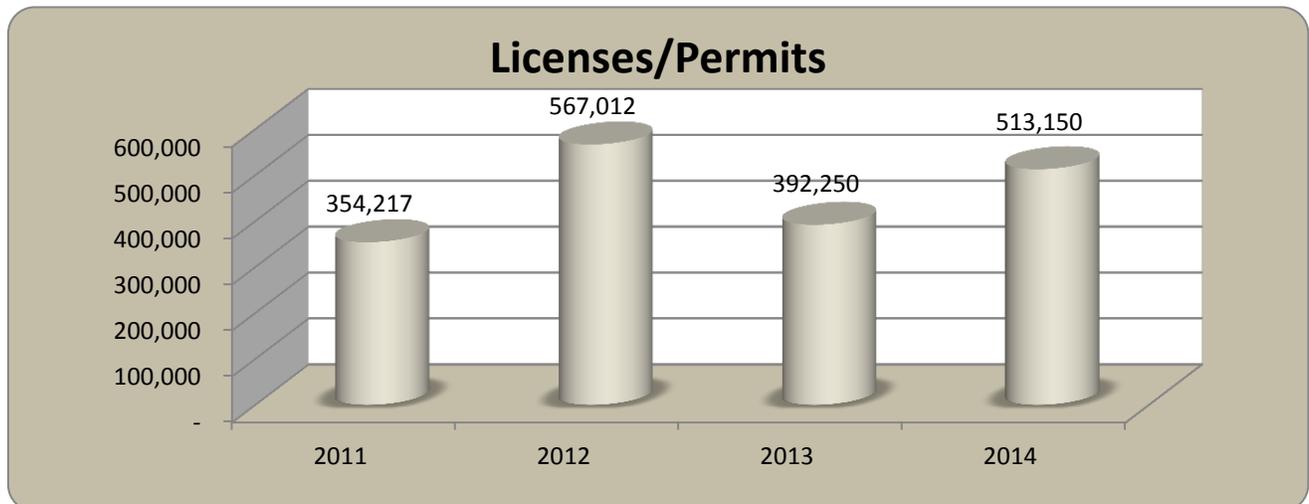
#### State Revenue Sharing

The State of Michigan's revenue sharing program requires the State to pay local units of government a "Constitutional" amount of revenue sharing each year. Based on improving economic conditions at the State level, Constitutional revenue is projected to increase for 2013.



#### Licenses and Permits

This revenue source represents fees charged by the Township Building Department to individuals and businesses that build new structures, or make improvements to existing structures. New structures that require permits include: new construction, garages, sheds, decks, and porches. Building improvements that require permits include: air condition/furnace replacement, electrical modifications, plumbing modifications, and several other types of property improvements. These fees have significantly increased during 2012 due to increased economic activity. We expect this trend to continue for 2013.

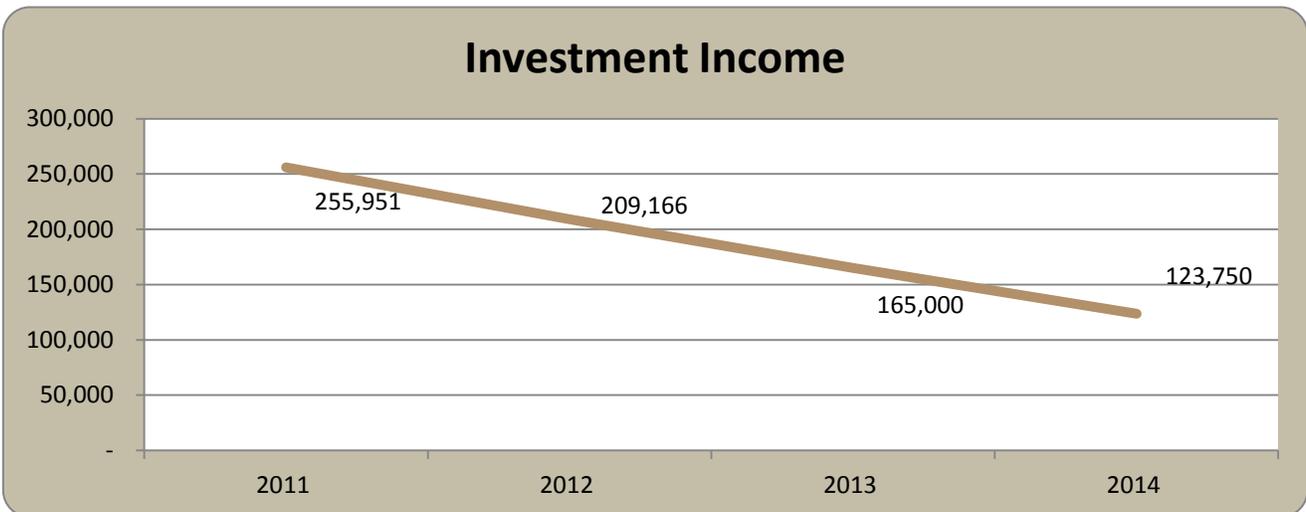


## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2014 APPROVED BUDGET

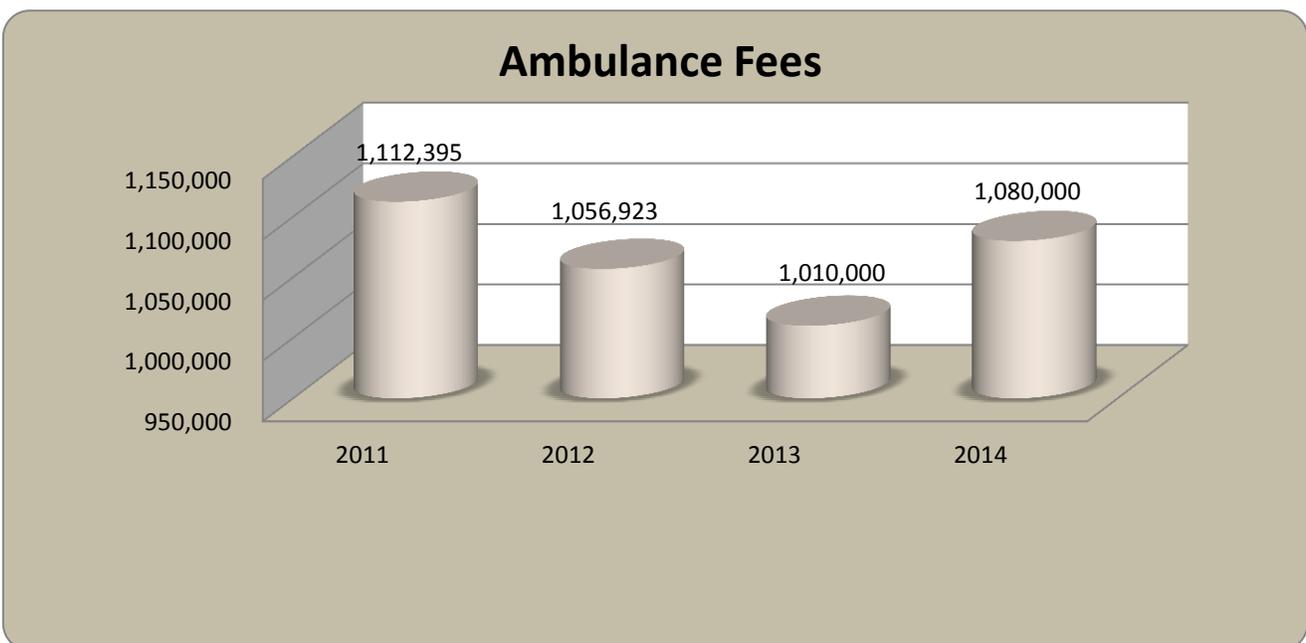
#### Investment Income

The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy adopted by the Township Board in 2007. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current market conditions continue to reflect historic lows in interest rates. While assets available to be invested remain constant, interest rates are projected to remain historically low, resulting in a rate of return of 1%.



#### Ambulance Fees

After experiencing a steady increase in ambulance runs from 2007-2009, the number of runs has leveled out for 2012. We expect this trend to continue and ambulance fees to remain flat for 2013.

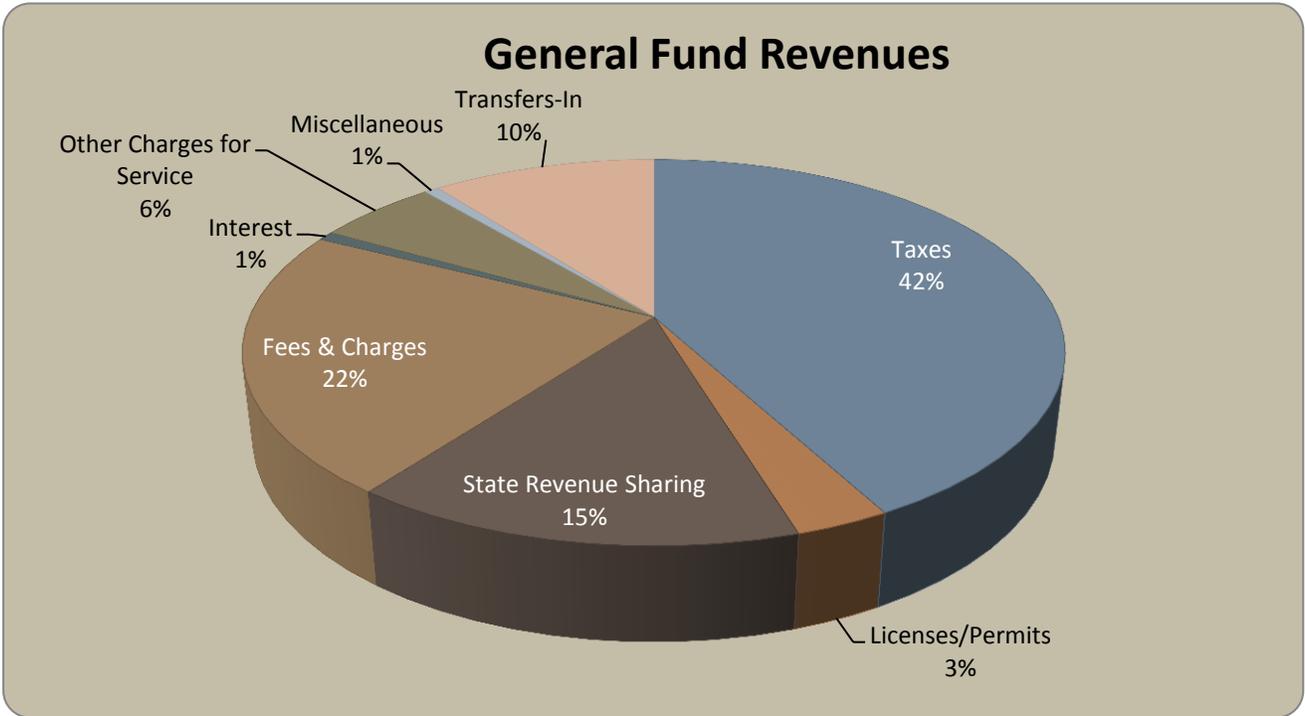


**DELTA TOWNSHIP**

**GENERAL FUND REVENUES  
2014 APPROVED BUDGET**

**Total General Fund Revenue**

The proposed 2013 budget reflects an overall decrease in General Fund Revenue of 2.8%. This decrease follows the revenue trend of mild decreases over the last several years. For 2013, the decrease is due to fewer transfers from other funds.



*Sources of General Fund Revenues by Percentage*

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|   | <b>Approved<br/>Budget</b>    |
|---|-------------------------------|
| <b>404 Current Taxes - Real</b><br>2013 taxable value x 4.9287 mills<br>Includes 70k for MTT Refunds  | 5,410,000                     |
| <b>410 Current Taxes - Personal</b><br>2013 taxable value x 4.9287  | 571,000                       |
| <b>426 Other Tax Related Revenue</b><br>Income tax revenue from 425 agreements<br>Property tax revenue from 425 agreements  | 720,000<br>140,000<br>580,000 |
| <b>427 Mobile Home Space Tax</b><br>Mobile home parks are required to pay \$3.00 per mobile home<br>monthly for payment in lieu of taxes. Of this Delta receives<br>\$.50 and the remaining amount is forwarded to the other<br>taxing units.<br>200 units x .50 x 12 | 1,100                         |
| <b>437 Industrial Facilities Tax</b><br>2013 taxable value - real and personal for IFT tax rolls x 1/2<br>of the approved millage rate.   | 99,500                        |
| <b>445 Penalties and Interest</b><br>Penalties and interest received on delinquent taxes, figure is based<br>upon historical trend.   | 18,000                        |
| <b>447 Administration Fees</b><br>The Township receives a 1% fee for collection of all taxes<br>levied by the township, county and schools, etc.  | 540,000                       |
| <b>454 Drain Layers Licenses</b><br>All drain layers are required to pay an annual fee to operate<br>in the township.   | 8,500                         |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|  | <b>Approved<br/>Budget</b> |
|--|----------------------------|
| <b>456 Sign Permits</b><br>A fee is charged for a permit to place a sign in the township.<br>The fees vary from \$7.50 to \$50.00 depending on the size<br>and type of sign.   | 4,500                      |
| <b>465 Cable TV Fees</b><br>The franchise holder for cable TV pays a fee to Delta annually.<br>This fee is based upon the number of installations<br>in the township.  | 500,000                    |
| Comcast  | 420,000                    |
| MI Bell  | 80,000                     |
| <b>468 Telecommunications Act Fees</b><br>Permit fee required for telecommunication provider, State of MI Metro<br>Act Funds, to use the public rights-of-way.   | 13,500                     |
| <b>475 Other Business Licenses and Permits</b><br>Various types of businesses are required to have permits<br>to operate in the township, i.e., vendor permits,<br>liquor licenses etc.                                  | 5,000                      |
| <b>477 Building Permits</b><br>Building permits are required for building, remodeling, and other<br>types of construction. The amount charged is based upon the<br>type and expense of the structure.                    | 250,000                    |
| <b>478 Burial Permits</b><br>Permits are required for burial in the township's cemeteries.   | 45,000                     |
| <b>479 Heating and Air Conditioning Permits</b><br>Permits are required for the installation and replacement<br>of heating and air conditioning units. These fees vary<br>according to size, type, and use of the units. | 70,000                     |
| <b>480 Plumbing Permits</b><br>Permits are required to install plumbing in new construction. The<br>fee varies according to size, type, and use of the structure.  | 35,000                     |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|   | <b>Approved<br/>Budget</b> |
|---|----------------------------|
| <b>481 Sewer Permits</b><br>Permits are required to install sewer systems to new and existing buildings. Permit fees are \$60 each.                                       | 4,000                      |
| <b>482 Storm Drain Permits</b><br>Permit fees of \$25 each are charged for the inspection of storm drains installed by contractors at the time of development in an area. | 1,000                      |
| <b>483 Electrical Permits</b><br>Fees are charged for the inspection of electrical installations by contractors.  | 90,000                     |
| <b>485 Permits - Miscellaneous</b><br>Uncategorized permits.  | 150                        |
| <b>529 Grant Revenue</b><br>Emergency Management Grant  | 28,000                     |
| <b>574 State Revenue Sharing</b><br>Revenue sharing received from the State of Michigan for sales tax, single business tax and income taxes.                              | 2,425,064                  |
| <b>580 Contributions - Other Local Units</b>  | 385,800                    |
| City of Grand Ledge Assessing Contract  | 48,600                     |
| Eaton County Resource Recovery  | 24,200                     |
| LGRFA Agreement   | 313,000                    |
| <b>607 Rental Registration</b>  | 88,000                     |
| Tri Annual Rental Registration (Single Family)  | 24,500                     |
| Annual Rental Registration (Multi-Unit)   | 63,500                     |
| <b>608 Rezoning Application Fees</b><br>A fee is charged when application is made to rezone a parcel of property.   | 10,500                     |
| <b>614 Passport Fees</b>  | 17,000                     |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|   | <u><b>Approved<br/>Budget</b></u> |
|---|-----------------------------------|
| <b>625 Fees-Other/Ambulance</b><br>Revenue received from ambulance billings   | 1,080,000                         |
| <b>625 Fees-Ambulance/Resident</b><br>Township resident ambulance billings  | 185,000                           |
| <b>625 Ambulance - Looking Glass Regional Fire Authority</b><br>Revenue received for ambulance services provided to LGRFA.  | 149,850                           |
| <b>627 Photo Copying</b><br>Charge for copies made by township personnel or FOIA charges.   | 600                               |
| <b>628 Weed Cutting</b><br>Per the Noxious Weed Ordinance, fees are charged if township personnel are required to mow vacant lots.  | 5,000                             |
| <b>629 Inspection Fees</b><br>Fees charged by the Engineering Department for construction in-process inspections, and fire inspection charges.  | 12,000                            |
| <b>641 Other Charges for Services Rendered</b><br>This account receives fees from various sources including work done by General Fund personnel for primarily Sewer and Water Funds.                  | 529,000                           |
| Accounting charges to water & sewer   | 280,000                           |
| Administration fee charged to Water/Sewer Funds   | 200,000                           |
| Monument footings   | 7,000                             |
| Library reimbursement charges (Acctg, HR, P&R)  | 42,000                            |
| <b>643 Cemetery Lots</b><br>Sale of cemetery lots is solely dependent on demand. The price varies according to residency, number of lots purchased, and whether or not perpetual care is recommended. | 20,000                            |
| <b>651 Use &amp; Admission Fees</b>   | 39,010                            |
| Classes   | 26,010                            |
| Picnic shelter reservations   | 13,000                            |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|                                   |                     | <b>Approved<br/>Budget</b> |
|-----------------------------------|---------------------|----------------------------|
| <b>651 Youth Sports Fees</b>      |                     | <b>79,065</b>              |
|                                   | Tennis              | 1,625                      |
|                                   | Golf                | 2,475                      |
|                                   | Baseball            | 5,450                      |
|                                   | Softball            | 3,820                      |
|                                   | T-Ball              | 7,450                      |
|                                   | Soccer              | 25,950                     |
|                                   | Itty Bitty Kickers  | 2,800                      |
|                                   | Youth Basketball    | 8,450                      |
|                                   | Basketball Camp     | 3,150                      |
|                                   | Flag Football       | 5,895                      |
|                                   | Youth Jerseys Sales | 12,000                     |
| <br>                              |                     |                            |
| <b>651 Adult Sports Fees</b>      |                     | <b>96,373</b>              |
|                                   | Kickball            | 7,050                      |
|                                   | Volleyball          | 2,950                      |
|                                   | Softball            | 77,128                     |
|                                   | MASA Tournament     | 9,245                      |
| <br>                              |                     |                            |
| <b>651 Aquatics Fees</b>          |                     | <b>88,270</b>              |
|                                   | Water Aerobic Cards | 51,875                     |
|                                   | Swim Cards          | 8,525                      |
|                                   | Swim Lessons        | 27,750                     |
|                                   | Water Sales         | 120                        |
| <br>                              |                     |                            |
| <b>651 Special Events</b>         |                     | <b>9,775</b>               |
| <br>                              |                     |                            |
| <b>652 Enrichment Center Fees</b> |                     | <b>13,770</b>              |
|                                   | Hearing Screening   | 20                         |
|                                   | Golf                | 1,900                      |
|                                   | Cards               | 1,700                      |
|                                   | Exercise            | 8,500                      |
|                                   | Bingo               | 200                        |
|                                   | Physical Well-Being | 900                        |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|  |        | <b>Approved<br/>Budget</b> |
|--|--------|----------------------------|
| Fundraiser   | 300    |                            |
| Coffee   | 250    |                            |
| <b>653 Recycling Fees</b>  |        | 17,600                     |
| Certain materials accepted at the Recycling Center require fees.   |        |                            |
| <b>656 Ordinance Fees</b>  |        | 100,000                    |
| Overnight parking tickets  | 4,000  |                            |
| Traffic Tickets / Weighmaster Tickets  | 96,000 |                            |
| <b>665 Investment Income</b>   |        | 123,750                    |
| Interest income on investment purchases made by the township. Estimated Interest Rate of 0.7%  |        |                            |
| <b>667 Rents</b>   |        | 52,540                     |
| Community Center / Enrichment Center   | 41,400 |                            |
| Farming leases   | 11,140 |                            |
| <b>672 Special Assessments</b>   |        | 446,375                    |
| Street lighting special assessment revenue from Districts.   |        |                            |
| <b>673 Sale of Fixed Assets</b>  |        | 54,000                     |
| Sale of Engine 414 and Assessing vehicle   |        |                            |
| <b>675 Contributions - Private</b>   |        | 19,000                     |
| Periodically individuals will send a contribution to the Township for a designated use or for use at our discretion. Primarily they are received for Parks, Fire and Paramedic in appreciation for outstanding support or service. |        |                            |
| Fireworks Contributions  | 18,000 |                            |
| Private Contributions  | 1,000  |                            |
| <b>676 Reimbursements</b>  |        | 1,800                      |
| Commission for sale of county dog licenses.  |        |                            |
| <b>694 Other Revenue</b>   |        | 4,000                      |

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

|  | <b>Approved<br/>Budget</b> |
|--|----------------------------|
| Miscellaneous income received not otherwise noted. |                            |
| <b>699 Appropriation Transfers-In</b>              | 1,696,806                  |
| Cemetery Perpetual Care                            | 800                        |
| Paramedic Fund Transfer                            | 1,227,006                  |
| Capital Improvement Fund                           | 469,000                    |
| <b>TOTALS</b>                                      | <b><u>16,164,198</u></b>   |

**DELTA TOWNSHIP**

**SUMMARY OF TRANSFERS TO GENERAL FUND**

| <b>Activity</b>  | <b>Reason for Transfer</b>    | <b>Transfer From</b> | <b>Amended 2013</b> | <b>Approved 2014</b> |
|--|-------------------------------|----------------------|---------------------|----------------------|
| Engineering  | Replacement Vehicle (Van)     | C.P.                 |                     |                      |
| Hall & Grounds   | Custodial Equipment           | C.P.                 |                     |                      |
| Cemetery   | John Deere Replacement Mowers | C.P.                 |                     |                      |
| Fire Department  | Replacement Vehicle           | C.P.                 |                     | 19,000               |
|  | Fire Truck                    | C.P.                 |                     | 450,000              |
| Building Department                                    | Replacement Vehicles          | C.P.                 |                     |                      |
| Sheriff's Department                                   | Weigh master Vehicle          | C.P.                 |                     |                      |
| Parks & Recreation                                     | Replacement Mowers            | C.P.                 |                     |                      |
| Parks & Recreation                                     | Replace Department Vehicles   | C.P.                 |                     |                      |
| Clerk's Office   | Precinct Computers            | C.P.                 |                     |                      |
| <b>Total Capital Projects Transfer to General Fund</b> |                               |                      | -                   | 469,000              |
| Reimbursement for Ambulance Activity Expenses          |                               | Ambulance            | 1,299,450           | 1,227,006            |
| Cemetery Perpetual Care Interest                       |                               | Cemetery P/C         | 1,100               | 800                  |
| Reserved Fund Balance Transfer                         |                               |                      | -                   | -                    |
| <b>TOTAL TRANSFERS TO GENERAL FUND</b>                 |                               |                      | <b>1,300,550</b>    | <b>1,696,806</b>     |

**DELTA TOWNSHIP**

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**GENERAL FUND EXPENDITURES  
Detail of Fund Expenditures - All Departments  
Fiscal Years Ending December 31**

**Expenditures**

| <u>Acct #</u>  |                                | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|----------------|--------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>702</b>     | Salaries & Wages - Regular     | 5,187,895              | 4,930,857              | 5,087,385               | 5,312,025                |
| <b>703</b>     | Salaries & Wages - Temporary   | 349,796                | 499,654                | 512,425                 | 441,527                  |
| <b>704</b>     | Salaries & Wages - Overtime    | 158,000                | 230,675                | 149,500                 | 114,500                  |
| <b>706</b>     | Salaries & Wages - Longevity   | 109,438                | 95,822                 | 105,871                 | 106,181                  |
| <b>710</b>     | Fees & Per Diem                | 13,800                 | 10,440                 | 11,950                  | 13,700                   |
| <b>715</b>     | F.I.C.A.                       | 436,890                | 428,555                | 437,785                 | 451,822                  |
| <b>717</b>     | Workers' Compensation          | 122,698                | 99,872                 | 107,474                 | 128,813                  |
| <b>719</b>     | Health Insurance               | 1,550,180              | 1,297,171              | 1,365,637               | 1,497,019                |
| <b>720</b>     | Life, Dental & Disability Ins. | 144,586                | 142,219                | 160,174                 | 164,365                  |
| <b>721</b>     | Retirement                     | 582,011                | 553,771                | 564,547                 | 586,221                  |
| <b>723</b>     | Food Allowance                 | 19,569                 | 17,906                 | 19,569                  | 21,941                   |
| <b>724</b>     | Uniform Allowance              | 17,100                 | 16,418                 | 18,700                  | 18,500                   |
| <b>728</b>     | Office Supplies                | 44,700                 | 53,069                 | 33,000                  | 30,700                   |
| <b>729</b>     | Photo Copies                   | 16,450                 | 17,144                 | 14,450                  | 17,150                   |
| <b>730</b>     | Postage                        | 65,250                 | 83,288                 | 72,300                  | 74,250                   |
| <b>731</b>     | Publications                   | 8,900                  | 1,982                  | 8,250                   | 9,600                    |
| <b>740</b>     | Operating Supplies             | 271,285                | 109,529                | 132,567                 | 138,582                  |
| <b>740.009</b> | MI Energy Efficiency Grant     | -                      | -                      |                         |                          |
| <b>740.010</b> | Greener Delta                  | -                      | -                      |                         |                          |
| <b>742</b>     | Election Supplies              |                        | 70,190                 | 16,000                  | 50,000                   |
| <b>743</b>     | Chemicals                      | 1,500                  | 166                    | 1,500                   | 1,500                    |
| <b>759</b>     | Tools                          | 1,750                  | 315                    | 1,750                   | 1,750                    |
| <b>760</b>     | Medical Supplies               | 45,000                 | 63,394                 | 52,500                  | 58,475                   |
| <b>776</b>     | Building Maintenance Supplies  | 52,500                 | 46,826                 | 46,000                  | 41,500                   |
| <b>778</b>     | Equipment Maintenance Supplies | 43,900                 | 34,761                 | 33,600                  | 41,700                   |
| <b>780</b>     | Ground Maintenance Supplies    | 44,500                 | 37,159                 | 46,500                  | 47,000                   |
| <b>803</b>     | Audit Fees                     | 13,000                 | 10,480                 | 11,500                  | 11,500                   |
| <b>806</b>     | Contractual Services - Other   | 493,635                | 452,864                | 484,226                 | 562,521                  |
| <b>807</b>     | Police Services                | 2,899,264              | 2,963,676              | 2,905,400               | 2,983,425                |
| <b>808</b>     | Legal Fees                     | 125,000                | 61,601                 | 75,000                  | 90,000                   |

**DELTA TOWNSHIP**

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**GENERAL FUND EXPENDITURES  
Detail of Fund Expenditures - All Departments  
Fiscal Years Ending December 31**

**Expenditures**

| <u>Acct #</u>                                      | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| <b>815.010</b> Ambulance Fees-Res.                 | 210,000                | 211,161                | 180,000                 | 185,000                  |
| <b>851</b> Radio Maintenance                       | 27,500                 | 17,063                 | 17,300                  | 17,300                   |
| <b>852</b> Telephone                               | 55,150                 | 49,779                 | 56,910                  | 51,740                   |
| <b>854</b> Telephone Maintenance                   | 2,000                  | 2,741                  | 1,000                   | 1,000                    |
| <b>861</b> Mileage                                 | 7,850                  | 5,171                  | 7,050                   | 7,050                    |
| <b>862</b> Gasoline & Diesel                       | 76,800                 | 103,388                | 99,600                  | 102,600                  |
| <b>863</b> Vehicle Maintenance                     | 107,500                | 83,142                 | 84,500                  | 85,500                   |
| <b>881</b> Promotion-Fire Prevention               | 7,000                  | 7,776                  | 6,000                   | 7,000                    |
| <b>901</b> Advertising                             | 33,000                 | 37,276                 | 35,000                  | 36,000                   |
| <b>903</b> Printing                                | 45,100                 | 29,127                 | 41,600                  | 36,600                   |
| <b>911</b> Fleet Insurance                         | 38,163                 | 35,104                 | 35,104                  | 37,530                   |
| <b>912</b> Liability Insurance                     | 47,600                 | 43,800                 | 43,500                  | 45,900                   |
| <b>921</b> Electricity                             | 103,600                | 118,232                | 115,400                 | 115,600                  |
| <b>922</b> Heat                                    | 77,300                 | 35,592                 | 70,300                  | 67,800                   |
| <b>923</b> Sewer & Water                           | 14,600                 | 20,161                 | 15,600                  | 15,600                   |
| <b>924</b> Street Lighting                         | 58,200                 | 54,826                 | 59,200                  | 60,290                   |
| <b>924.xxx</b> Street Lighting Districts - Summary | 422,464                | 420,814                | 421,240                 | 446,375                  |
| <b>925</b> Recycling                               | 34,000                 | 32,160                 | 33,500                  | 33,500                   |
| <b>931</b> R&M Services - Building                 | 85,900                 | 46,241                 | 74,000                  | 68,500                   |
| <b>933</b> R&M Services - Equipment                | 24,150                 | 15,609                 | 19,200                  | 19,200                   |
| <b>934</b> R&M Services - Other                    | 546,173                | 626,046                | 412,050                 | 431,330                  |
| <b>942</b> Rentals - Equipment                     | 2,700                  | 1,791                  | 2,700                   | 2,700                    |
| <b>943</b> Rentals - Hydrants                      | 137,500                | 137,830                | 136,000                 | 138,000                  |
| <b>957</b> Education & Training                    | 32,400                 | 30,023                 | 36,700                  | 38,700                   |
| <b>958</b> Recording Costs                         | 1,500                  | 292                    | 900                     | 200                      |
| <b>959</b> Membership & Dues                       | 78,790                 | 68,705                 | 82,665                  | 81,680                   |
| <b>960</b> Meetings, Conferences, Seminars         | 29,625                 | 20,589                 | 39,520                  | 45,150                   |
| <b>962</b> Contributions                           | 20,500                 | 17,000                 | 20,500                  | 20,500                   |
| <b>963</b> Miscellaneous - Other                   | 300                    | -                      | 7,800                   | 500                      |

**DELTA TOWNSHIP**

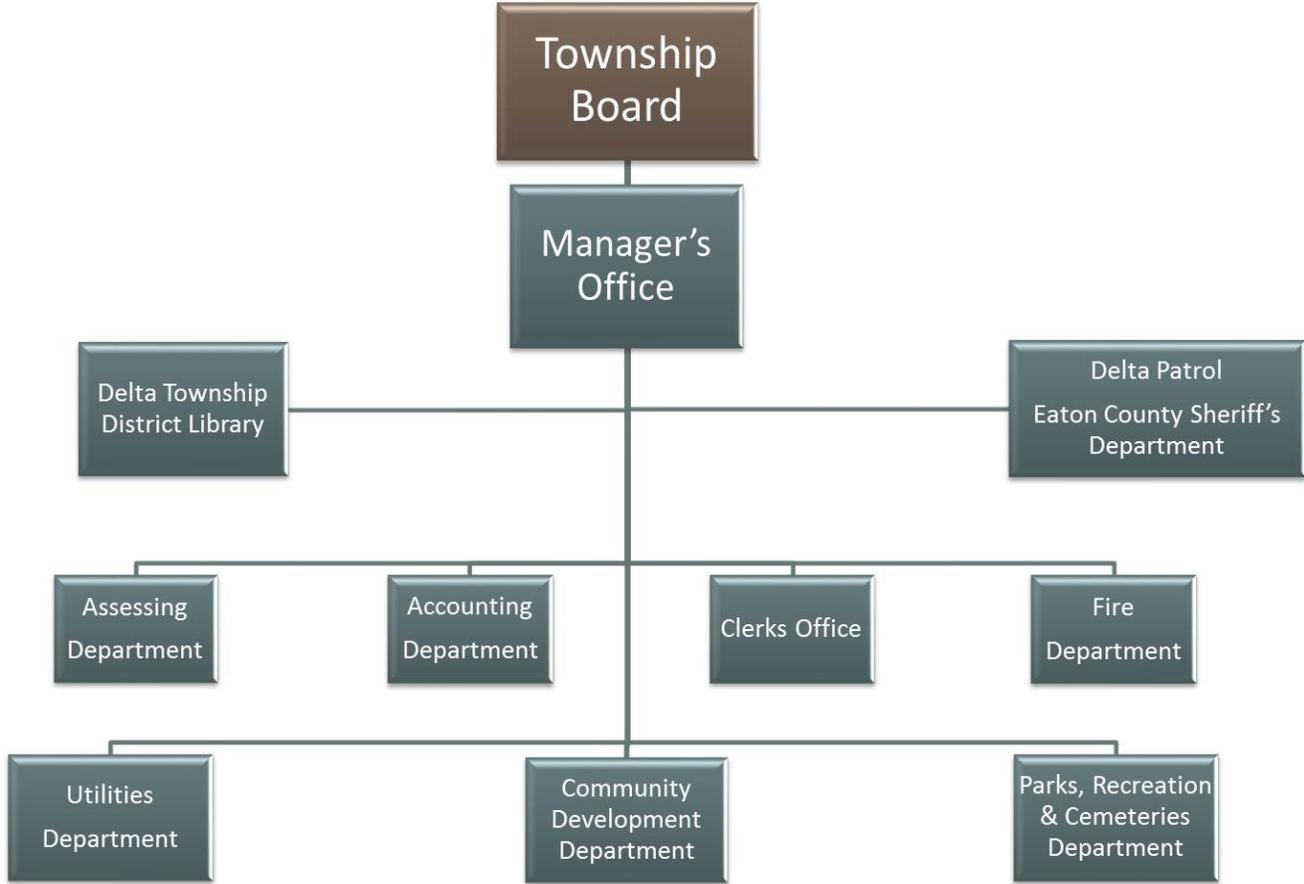
**GENERAL FUND EXPENDITURES**  
**Detail of Fund Expenditures - All Departments**  
**Fiscal Years Ending December 31**

**Expenditures**

| <u>Acct #</u>                              | <u>Actual</u><br><u>2011</u> | <u>Actual</u><br><u>2012</u> | <u>Amended</u><br><u>2013</u> | <u>Approved</u><br><u>2014</u> |
|--|------------------------------|------------------------------|-------------------------------|--------------------------------|
| <b>964</b> Refunds & Rebates               | 50,000                       | -                            |                               |                                |
| <b>970</b> Capital Outlay                  | 832,800                      | 934,107                      | 650,350                       | 788,500                        |
| <b>970.011</b> Eastbury Extension to Canal | 375,996                      | 19,720                       |                               |                                |
| <b>999</b> Appropriations-Transfers Out    | 143,500                      | 45,980                       | 147,000                       | 146,500                        |
| <b>Totals</b>                              | <b><u>16,548,258</u></b>     | <b><u>15,601,050</u></b>     | <b><u>15,427,749</u></b>      | <b><u>16,150,112</u></b>       |

| <b>Summary</b>                         |                          |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel Services                     | 8,674,863                | 8,306,942                | 8,522,317                | 8,838,114                |
| Supplies                               | 689,935                  | 637,629                  | 584,517                  | 633,807                  |
| Services                               | 5,554,586                | 5,458,451                | 5,286,076                | 5,494,231                |
| Insurance                              | 85,763                   | 78,904                   | 78,604                   | 83,430                   |
| Education & Training                   | 140,815                  | 119,317                  | 158,885                  | 165,530                  |
| Capital Outlay                         | 1,208,796                | 953,827                  | 650,350                  | 788,500                  |
| Refunds and Other                      | 50,000                   | -                        | -                        | -                        |
| Transfers Out                          | 143,500                  | 45,980                   | 147,000                  | 146,500                  |
| <b>Total General Fund Expenditures</b> | <b><u>16,548,258</u></b> | <b><u>15,601,050</u></b> | <b><u>15,427,749</u></b> | <b><u>16,150,112</u></b> |

# TOWNSHIP BOARD FY 2014 BUDGET

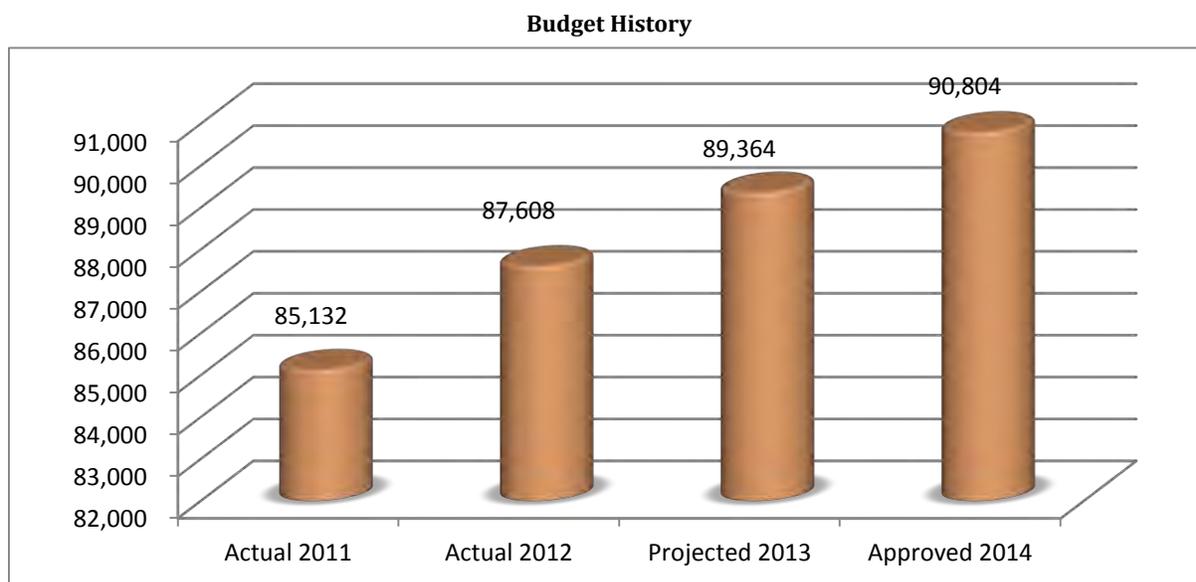


## DELTA TOWNSHIP

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### DELTA TOWNSHIP BOARD ACTIVITY

The Charter Township of Delta is governed by a seven member board under a Board-Manager form of government. Policy-making and legislative authority are vested in the board consisting of a supervisor, treasurer, clerk, and four trustees elected at large. Board members serve four-year, concurrent terms. The board is responsible for adopting ordinances, adopting the annual budget, hiring the township manager, and appointing committee and board members.



### Goals

- To review and update the Strategic Plan for the Charter Township of Delta on an annual basis.
- To provide the citizens of Delta Township with stable and unified leadership by performing his/her duties to the best of his/her ability.

### 2014 Objectives

1. The Township Board will continue to work toward the Strategic Plan goals and objectives that will provide a sense of community, a safe and aesthetically pleasing environment, and effective relationships with neighboring jurisdictions, schools, and businesses.
2. The Township Board will actively encourage economic development within the Township, as well as promote efforts to explore collaborative solutions for services regionally.

**DELTA TOWNSHIP**

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**TOWNSHIP BOARD ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-101**

|  | <u>Approved<br/>2014</u>                     |
|--|--|
| <b>702 Salaries &amp; Wages - Regular</b><br>Budget amount represents the salaries for five of the seven elected officials; Clerk and Treasurer salaries are included in the Clerk's Office and Treasurer's Office respectively.                 | <b>64,175</b>                                |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages  | <b>4,909</b>                                 |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.   | <b>98</b>                                    |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation, plus annual \$1,000 additional contribution for each Board member. | <b>13,022</b>                                |
| <b>740 Operating Supplies</b>  | <b>800</b>                                   |
| <b>852 Telephone</b>   | <b>2,500</b>                                 |
| <b>861 Auto Allowance/Mileage</b><br>Mileage reimbursement to Board members when Township vehicle not available for use.   | <b>300</b>                                   |
| <b>960 Meetings, Conferences &amp; Seminars</b><br>Trustees 4 ea.<br>Supervisor  | <b>5,000</b><br><b>4,000</b><br><b>1,000</b> |
| <b>TOTAL</b>   | <u><u><b>90,804</b></u></u>                  |

**DELTA TOWNSHIP**

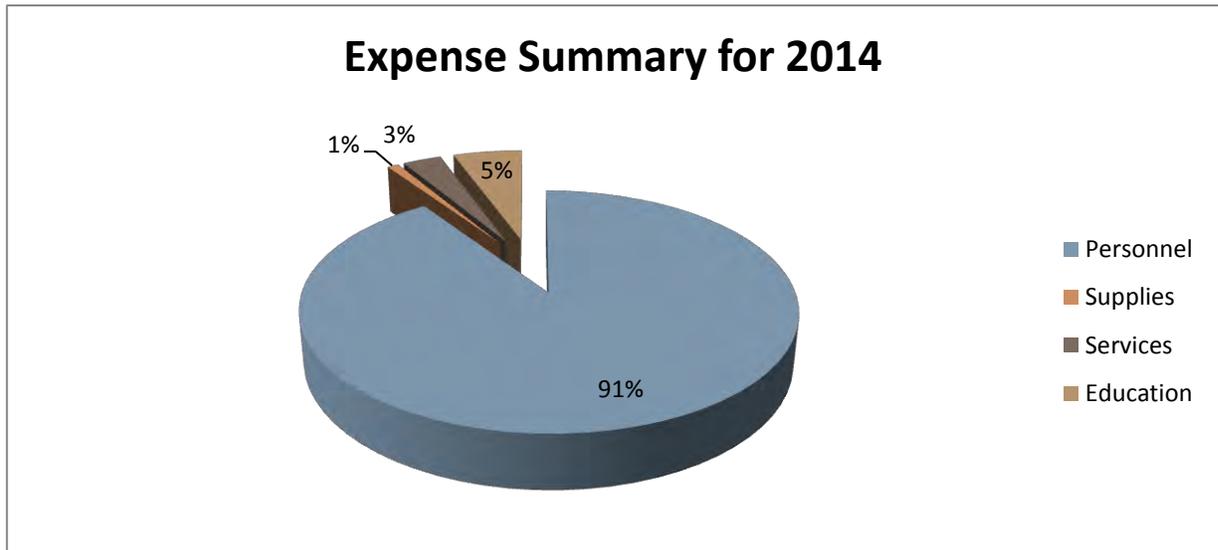
**TOWNSHIP BOARD ACTIVITY GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending December 31:

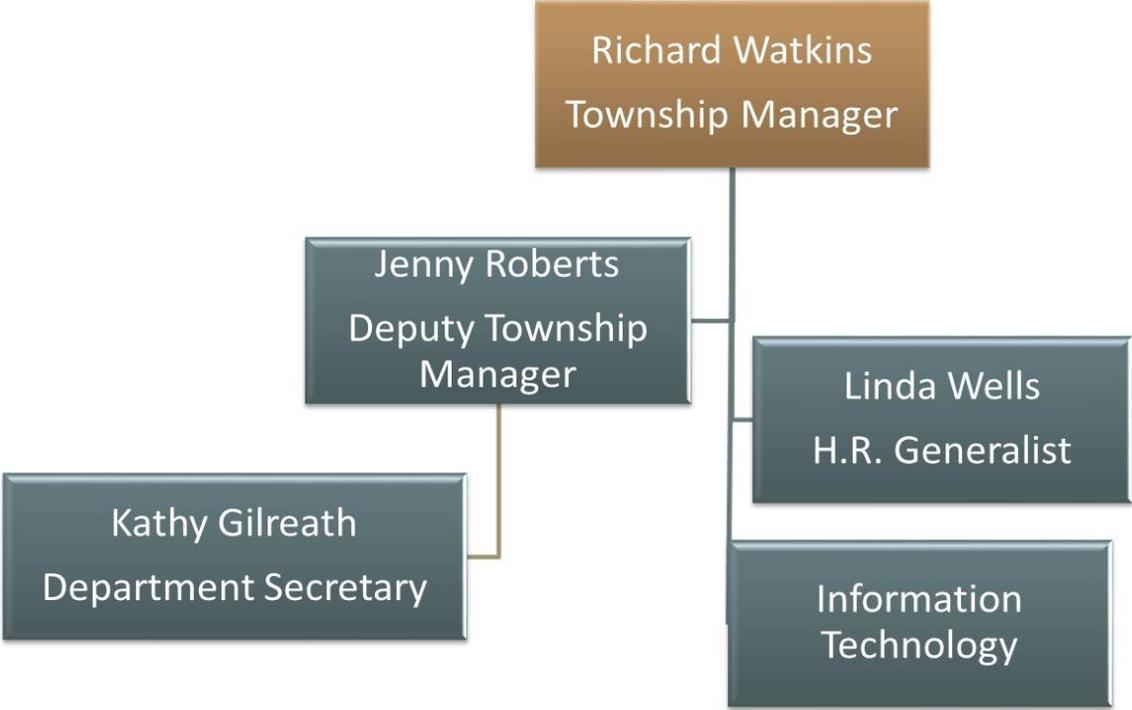
**Township Board Activity - 101**

| <b>Acct #</b>                         | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>702</b> Salaries & Wages - Regular | 64,353                 | 64,529                 | 64,175                  | 64,175                   |
| <b>715</b> F.I.C.A.                   | 4,923                  | 4,909                  | 4,909                   | 4,909                    |
| <b>717</b> Worker's Comp. Insurance   | 121                    | 98                     | 98                      | 98                       |
| <b>721</b> Pension                    | 13,022                 | 13,022                 | 13,022                  | 13,022                   |
| <b>740</b> Operating Supplies         |                        |                        |                         | 800                      |
| <b>852</b> Telephone/Internet         | 2,582                  | 3,200                  | 5,460                   | 2,500                    |
| <b>861</b> Mileage                    | -                      | 200                    | 200                     | 300                      |
| <b>960</b> Meetings, Conf. & Seminars | 131                    | 2,000                  | 1,500                   | 5,000                    |
| <b>Total Trustees Activity</b>        | <b>85,132</b>          | <b>87,958</b>          | <b>89,364</b>           | <b>90,804</b>            |
| <i>Total FTEs</i>                     | 2.5                    | 2.5                    | 2.5                     | 2.5                      |

| <b>Summary</b>                 |               |               |               |               |
|--------------------------------|---------------|---------------|---------------|---------------|
| Personnel Services             | 82,419        | 82,558        | 82,204        | 82,204        |
| Supplies                       |               |               |               | 800           |
| Services                       | 2,582         | 3,400         | 5,660         | 2,800         |
| Education & Training           | 131           | 2,000         | 1,500         | 5,000         |
| <b>Total Trustees Activity</b> | <b>85,132</b> | <b>87,958</b> | <b>89,364</b> | <b>90,804</b> |



MANAGER'S OFFICE  
FY 2014 BUDGET



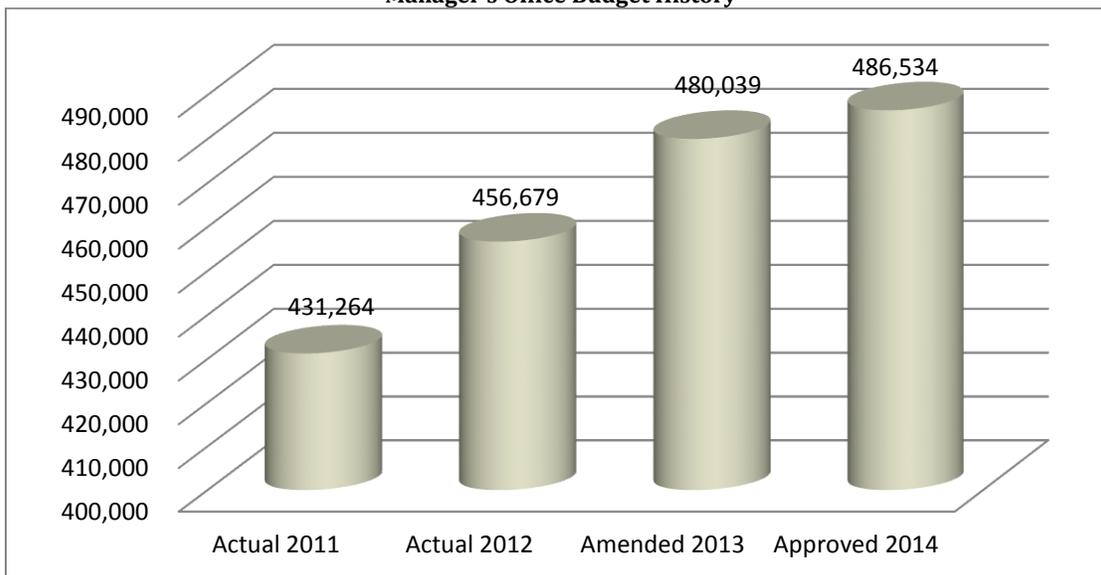
### MANAGER'S OFFICE

It is the primary responsibility of the Manager's Office to carry out the goals and objectives of the Township Board, and manage the daily operations of the Township; this office is responsible for the following:

#### Goals

- To ensure all laws and Township ordinances are enforced.
- To provide leadership, coordination, and administrative support to the Township departments.
- To work to achieve the Township's mission and goals.
- To identify key priorities and establish management procedures that will further develop and effectively utilize Township resources.
- To hire the most qualified employees, using selection methods based on merit and equal opportunity.
- To keep the lines of communication open among residents, businesses, and municipal government.
- To promote Township government services and events through various media, so that the public is more aware of said services and events.
- To listen to the needs and concerns of the community, and route its desires to the Township Board.
- To make sure that all terms and conditions imposed in favor of the Township, or its inhabitants, in any public utility franchise or in any contract, are faithfully kept and performed.
- To prepare and administer the annual budget under policies formulated by the Township Board.
- To develop and implement all personnel policies for the Township.

**Manager's Office Budget History**



## DELTA TOWNSHIP

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Both the Information Technology Activity and the Economic Development Activity are an integral part of the Manager's Office. The goals for the EDC Activity are under the umbrella of the Manager's Office.

### 2014 Performance Objectives:

- Reduce workers' compensation injuries and thereby reduce the number of days lost due to injuries.
- Increase overall training hours per FTE in the areas of skill set, customer service, and certification.
- Improve the quality of all departments' performance measurement indicators by including more outcome, success, and efficiency indicators, and reducing the number of routine output indicators.
- Ensure quality service delivery despite declining revenues by identifying new revenues, eliminating inefficient programs, establishing long-term service polices, and promoting economic development and redevelopment.
- Continue active participation in local and regional business groups and economic development entities.
- Actively utilize the Township's website and GIS economic development section to actively market the Township's available properties and benefits.

| Output Indicators  | 2011  | 2012       | As of August 2013 | Target 2014 |
|--|-------|------------|-------------------|-------------|
| Applications Reviewed and Processed                        | *     | 384        | >500              | Varies      |
| Employees Hired (Full-Time/Part-Time)                      | *     | 8 FT/32 PT | 7 FT/16 PT        | 4 FT/10 PT  |
| Total FTE's per 1,000 Residents                            | *     | 0.004813   | 0.004845          | 0.004845    |
| Number of on-the-job injuries                              | 8     | 14         | 13                | 0           |
| Number of days lost due to injuries                        | 0     | 99         | 25                | 0           |
| Training hours per FTE                                     | 23.83 | 18         | 36                | 36          |
| Number of participants in the flexible spending plan       | 70    | 25         | 26                | 20          |
| Number of participants in the health savings plan          | 0     | 83         | 72                | 93          |
| Number of FT employees waiving health insurance coverage   | 10    | 22         | 28                | 26          |
| Full-time employees turnover rate (excluding retirements)  | 0%    | 0%         | 0.5%              | 0.5%        |
| Number of FT employees hired                               | 2     | 2          | 7                 | 4           |
| Percentage of minorities in the work force                 | 8%    | 8%         | 6%                | 10%         |
| Board Agenda Packets                                       | 17    | 36         | 20                | 36          |
| Manager's Newsletter                                       | 24    | 50         | 29                | 52          |
| Delta Township magazines/brochures                         | 8     | 8          | 4                 | 8           |
| Percentage of operation costs to General Fund total budget | 2.9%  | 3.0%       | 3.1%              | 3.0%        |

\*Not previously reported.

**DELTA TOWNSHIP**

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**MANAGER'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-172**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>310,645</b>           |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>9,898</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>24,522</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>507</b>               |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>48,215</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>7,409</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>40,178</b>            |
| <b>728 Office Supplies</b>  | <b>1,500</b>             |

**DELTA TOWNSHIP**

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**MANAGER'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-172**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>729</b> | <b>Photo Copies</b>  | <b>4,000</b>             |
| <b>730</b> | <b>Postage</b>   | <b>1,000</b>             |
| <b>731</b> | <b>Publications</b>  | <b>1,800</b>             |
|            | ICMA publications  | <b>500</b>               |
|            | Personnel Publications   | <b>950</b>               |
|            | MTA & MML Publications   | <b>350</b>               |
| <b>740</b> | <b>Operating Supplies</b>  | <b>1,500</b>             |
|            | Charges for supplies that cannot be assigned as office supplies. |                          |
| <b>806</b> | <b>Contractual Services</b>                                      | <b>10,000</b>            |
| <b>852</b> | <b>Telephone</b>   | <b>2,640</b>             |
|            | Cell Phones  | <b>2,040</b>             |
|            | Internet   | <b>600</b>               |
| <b>861</b> | <b>Auto Allowance/Mileage</b>                                    | <b>5,000</b>             |
|            | Automobile allowance pursuant to existing employment contract.   |                          |
|            | Township Manager Auto Allowance                                  | <b>4,800</b>             |
|            | Other Travel   | <b>200</b>               |
| <b>903</b> | <b>Printing</b>  | <b>1,000</b>             |
| <b>957</b> | <b>Education &amp; Training</b>                                  | <b>1,500</b>             |

**DELTA TOWNSHIP**

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**MANAGER'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-172**

|              |   | <u>Approved<br/>2014</u>     |
|--------------|---|------------------------------|
| <b>959</b>   | <b>Membership &amp; Dues</b>                | <b>2,720</b>                 |
|              | ICMA  | 1,500                        |
|              | MLGMA                                       | 220                          |
|              | IPMA  | 500                          |
|              | Other                                       | 500                          |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b> | <b>10,000</b>                |
|              | MLGMA                                       | 3,000                        |
|              | MML   | 1,000                        |
|              | OTHER                                       | 1,500                        |
|              | ICMA (2 people)                             | 4,000                        |
|              | Wellness in the Workplace Conference        | 500                          |
| <b>970</b>   | <b>Capital Outlay</b>                       | <b>2,500</b>                 |
|              | Computer Replacement                        |                              |
| <b>TOTAL</b> |   | <b><u><u>486,534</u></u></b> |

**DELTA TOWNSHIP**

**MANAGER'S OFFICE GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

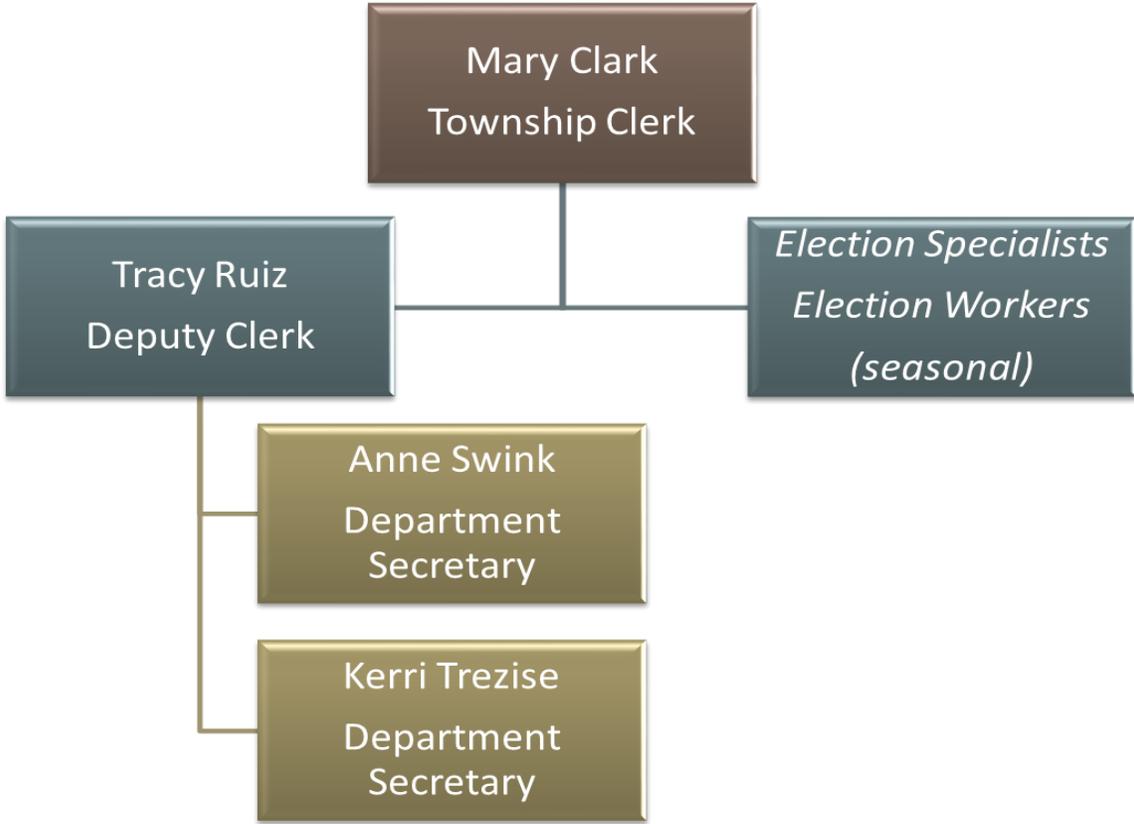
**Manager's Office - 172**

| <u>Acct #</u>                        | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular       | 292,563                | 304,268                | 310,701                 | 310,645                  |
| 703 Salaries & Wages - Temporary     | -                      | -                      |                         |                          |
| 706 Salaries & Wages - Longevity     | 8,207                  | 8,483                  | 9,122                   | 9,898                    |
| 715 F.I.C.A.                         | 21,904                 | 22,382                 | 24,466                  | 24,522                   |
| 717 Worker's Comp. Insurance         | 559                    | 503                    | 463                     | 507                      |
| 719 Health Insurance                 | 45,090                 | 40,311                 | 43,642                  | 48,215                   |
| 720 Life, Dental & LTD Insurance     | 6,223                  | 6,578                  | 7,385                   | 7,409                    |
| 721 Pension                          | 37,141                 | 38,625                 | 39,600                  | 40,178                   |
| 728 Office Supplies                  | 511                    | 1,035                  | 1,500                   | 1,500                    |
| 729 Photo Copies                     | 3,661                  | 5,005                  | 4,000                   | 4,000                    |
| 730 Postage                          | 654                    | 607                    | 2,000                   | 1,000                    |
| 731 Publications                     | 282                    | 677                    | 1,800                   | 1,800                    |
| 740 Operating Supplies               | 537                    | 2,048                  | 1,500                   | 1,500                    |
| 806 Contractual Services             | -                      | 7,604                  | 10,000                  | 10,000                   |
| 852 Telephone                        | 2,044                  | 2,491                  | 2,640                   | 2,640                    |
| 861 Auto Allowance/Mileage           | 5,290                  | 5,066                  | 5,000                   | 5,000                    |
| 903 Printing                         | -                      | 152                    | 1,000                   | 1,000                    |
| 957 Education & Training             | 1,111                  | 499                    | 1,500                   | 1,500                    |
| 959 Memberships & Dues               | 2,175                  | 1,218                  | 2,720                   | 2,720                    |
| 960 Meetings, Conf. & Seminars       | 3,314                  | 6,149                  | 8,500                   | 10,000                   |
| 970 Capital Outlay                   |                        | 2,978                  | 2,500                   | 2,500                    |
| <b><i>Total Manager's Office</i></b> | <b><u>431,264</u></b>  | <b><u>456,679</u></b>  | <b><u>480,039</u></b>   | <b><u>486,534</u></b>    |
| <i>Total FTEs</i>                    | 4.0                    | 4.0                    | 4.0                     | 4.0                      |

| <b>Summary</b>                       |                       |                       |                       |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services                   | 411,686               | 421,150               | 435,379               | 441,374               |
| Supplies                             | 5,644                 | 9,372                 | 10,800                | 9,800                 |
| Services                             | 7,334                 | 15,313                | 18,640                | 18,640                |
| Insurance                            |                       |                       | -                     | -                     |
| Education & Training                 | 6,600                 | 7,866                 | 12,720                | 14,220                |
| Capital Outlay                       | -                     | 2,978                 | 2,500                 | 2,500                 |
| <b><i>Total Manager's Office</i></b> | <b><u>431,264</u></b> | <b><u>456,679</u></b> | <b><u>480,039</u></b> | <b><u>486,534</u></b> |



# CLERK'S OFFICE FY 2014 BUDGET



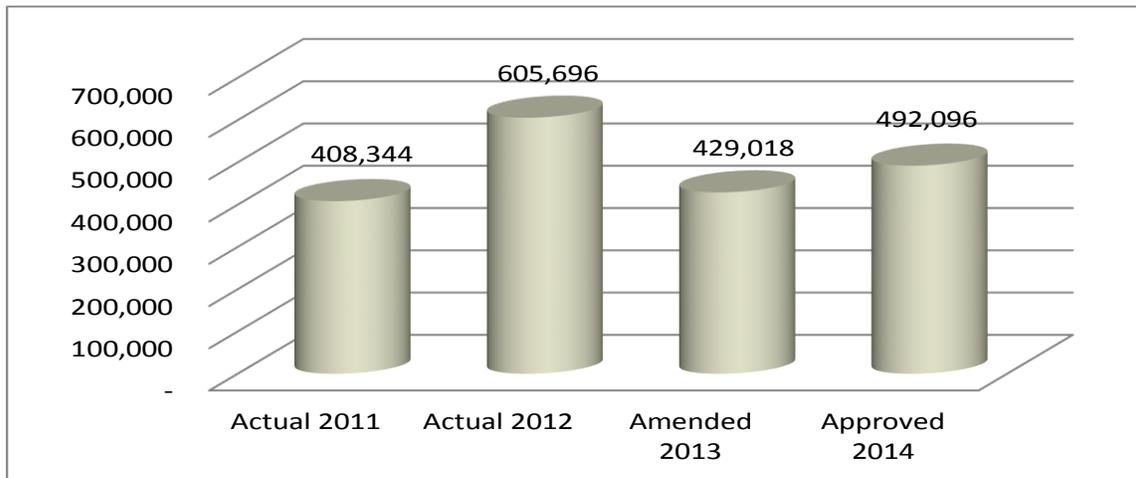
**CLERK'S OFFICE**

The Clerk's Office holds the responsibility of conducting school, local, state, and federal elections under the guidelines of all applicable laws both state and federal. Clerk's Office staff also processes the issuance of all vending, firework display, and going out of business permits, amusement and entertainment licenses. The Clerk's Office is the designated archivist, and recipient of permanent township documentation, which include vehicle records, township contracts and bids, Code of Ordinances, resolutions, Township Board meeting minutes, and voter registration records. Staff works in coordination with the Parks, Recreation, and Cemeteries Department implementing recycling programs, including grant applications, reporting, advertising, and handling public inquiries. Staff is also responsible for maintaining records for both ownership and burial records for the Township cemeteries, and works in conjunction with the Parks, Recreation & Cemeteries Department handling public inquiries regarding cemeteries. The Clerk's Office is also a Passport Acceptance Agency.

**Goals**

- To provide accurate and efficient recordkeeping, and incorporate use of document scanning to streamline programs and records to make available to all township staff.
- To facilitate efficient management of the election process, by keeping abreast of proposed and current federal and state legislation, any new technological developments, or law changes that are required to be implemented relating to the election process and voter registration.
- To oversee and monitor vending permits, amusement & entertainment permits, going out of business and firework display permit application process to ensure that appropriate inspections and/or investigations are completed, thus protecting the public's safety.

*Clerk's Office Budget History*



**2014 Performance Objectives**

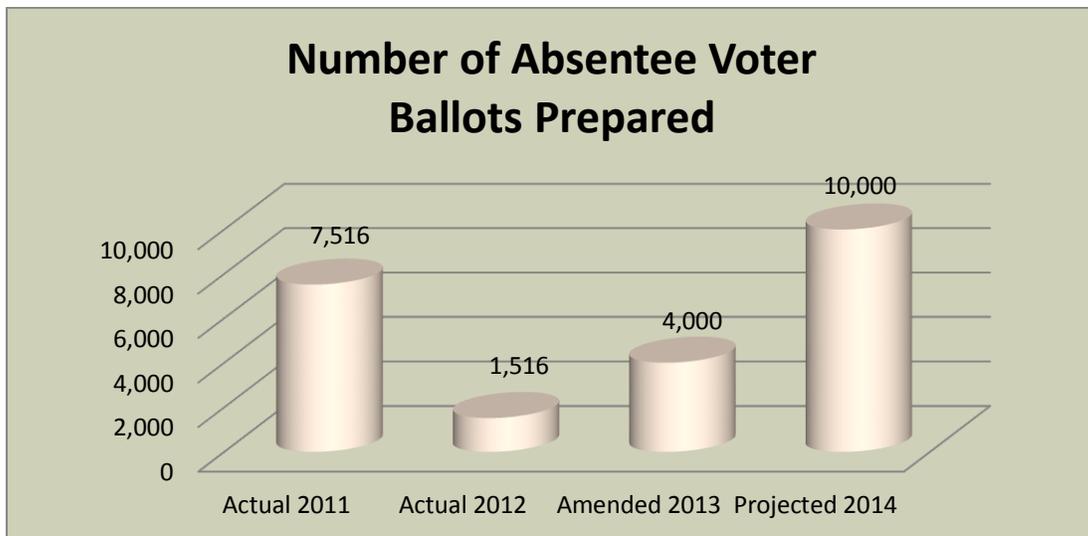
1. To review payroll process.
2. To continue cross training and advancing skill development among staff.
3. To audit all cemetery records to ensure accuracy and inclusion in the database, and to scan all documents related to cemeteries.

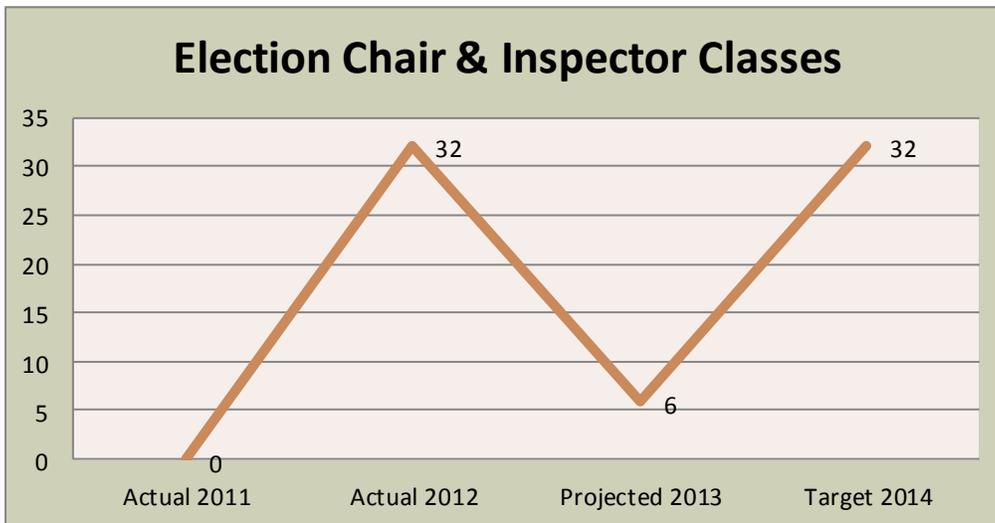
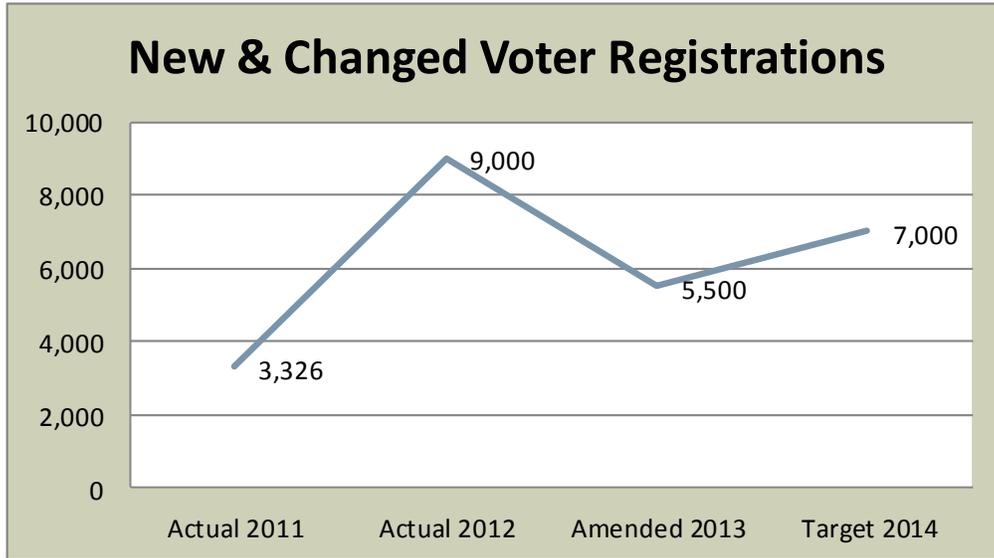
**DELTA TOWNSHIP**

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4. To scan and index all Township Board minutes and resolutions, as well as all other relevant documents into a searchable database for improved efficiencies, and according to Delta Township’s retention schedule.

| <b>Output Indicators</b>   | <b>2011</b>                    | <b>2012</b>                    | <b>As of July 2013</b>                        | <b>Target 2014</b>             |
|--|--------------------------------|--------------------------------|---|--------------------------------|
| Township Board Minutes and Resolutions Scanned & Indexed Ordinances      | 19 Meetings<br>104 Resolutions | 34 Meetings<br>159 Resolutions | 19 Meetings<br>81 Resolutions<br>& Ordinances | 34 Meetings<br>150 Resolutions |
| *Licenses Issued (Vendor, Coin-operated, Amusement, Entertainment, etc.) | 5                              | 8                              | 10  | 10                             |
| Elections Conducted  | 0                              | 3                              | 1   | 2                              |
| New Voter Registrations/Changes Processed & Cancellations                | 3,326                          | 9,000                          | 5,500   | 9,500                          |
| Absentee Voter Ballots Prepared  | 0                              | 12,000                         | 0   | 10,000                         |
| Number of Registered Voters  | 23,690                         | 24,634                         | 24,660  | 25,000                         |
| Election Chairman & Inspector Classes                                    | 0                              | 32                             | 6   | 32                             |
| Total Voters Per Year/All Elections                                      | 0                              | 28,000                         | 1,768   | 27,000                         |
| Election Inspector Costs   | \$0                            | \$55,000                       | \$9,380                                       | \$50,000                       |
| Election Inspector Cost per Election                                     | \$0                            | \$25,000                       | \$9,380                                       | \$25,000                       |
| Board/Commission Applications Processed                                  |                                | 19                             | 21  | 10                             |
| Passports Processed  | 514                            | 518                            | 298   | 600                            |
| Percentage of operation costs to General Fund total budget               | 2.7%                           | 3.4%                           | 2.8%  | 3.0%                           |





**DELTA TOWNSHIP**

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**CLERK'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-215**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>213,848</b>           |
| <b>703 Salaries &amp; Wages - Temporary</b>   | <b>1,200</b>             |
| <b>704 Salaries &amp; Wages - Overtime</b><br>Overtime will be required by staff during all anticipated 2014 elections.   | <b>12,000</b>            |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>3,411</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>16,712</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>345</b>               |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>28,492</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>7,657</b>             |

**DELTA TOWNSHIP**

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**CLERK'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-215**

|  | <u>Approved<br/>2014</u> |
|--|--------------------------|
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.  | <b>27,731</b>            |
| <b>728 Office Supplies</b>   | <b>5,500</b>             |
| <b>729 Photo Copies</b>  | <b>2,500</b>             |
| <b>730 Postage</b>   | <b>25,000</b>            |
| <b>731 Publications</b><br>Includes the purchase of publications used in the performance of department responsibilities.   | <b>250</b>               |
| <b>742 Election Supplies</b>   | <b>50,000</b>            |
| <b>806 Contractual Services</b><br>Election Workers for 2 Elections  | <b>55,000</b>            |
| <b>852 Telephone</b>   | <b>400</b>               |
| <b>861 Auto Allowance/Mileage</b>  | <b>200</b>               |
| <b>901 Advertising</b><br>The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required. | <b>35,000</b>            |

**DELTA TOWNSHIP**

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**CLERK'S OFFICE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-215**

|              |  | <b>Approved<br/>2014</b> |
|--------------|--|--------------------------|
| <b>933</b>   | <b>Repair &amp; Maintenance Services - Equipment</b><br>ESS - Support Contract                               | <b>1,850</b>             |
| <b>957</b>   | <b>Education &amp; Training</b><br>Clerk Certification Program   | <b>1,000</b>             |
| <b>958</b>   | <b>Recording Costs</b><br>An average of the amount used for recording documents such as easements and deeds. | <b>-</b>                 |
| <b>959</b>   | <b>Membership &amp; Dues</b>   | <b>500</b>               |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b>  | <b>2,000</b>             |
|              | MTA Annual Conference  | <b>1,000</b>             |
|              | Michigan Clerk's Association Conference  | <b>1,000</b>             |
| <b>970</b>   | <b>Capital Outlay</b>  | <b>1,500</b>             |
| <b>TOTAL</b> |  | <b>492,096</b>           |

**DELTA TOWNSHIP**

**CLERK'S OFFICE GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Clerk's Office - 215**

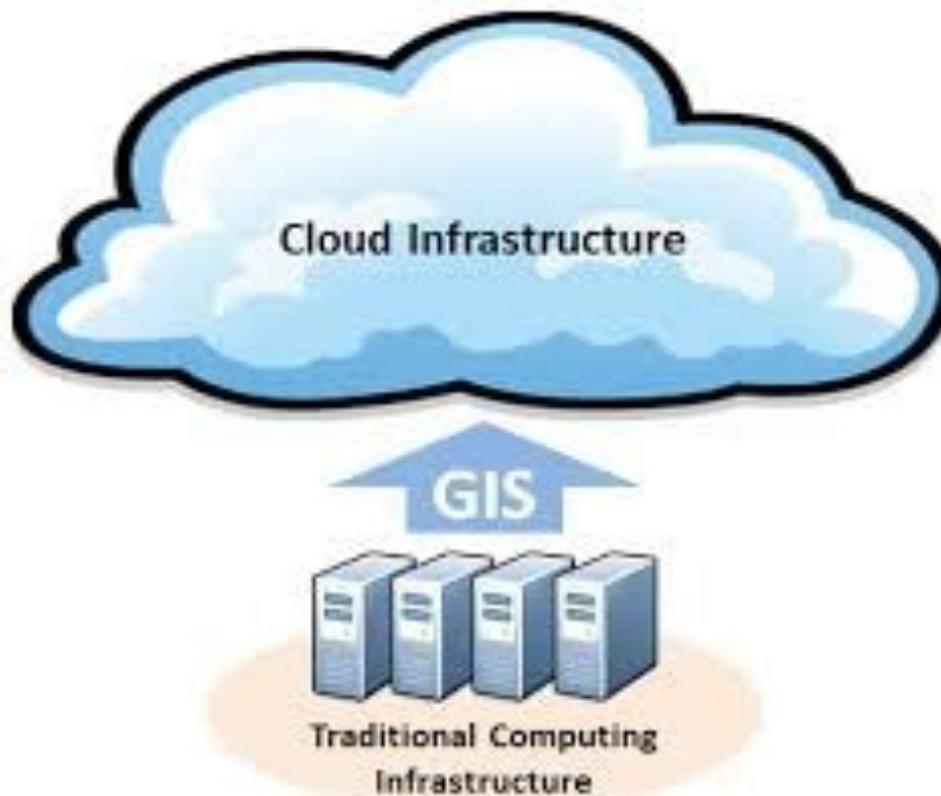
| <b><u>Acct #</u></b>                    | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>702</b> Salaries & Wages - Regular   | 211,101                       | 218,236                       | 214,847                        | 213,848                         |
| <b>703</b> Salaries & Wages - Temporary | 668                           | 6,053                         | 700                            | 1,200                           |
| <b>704</b> Salaries & Wages - OT        | 2,072                         | 22,425                        | 2,000                          | 12,000                          |
| <b>706</b> Salaries & Wages - Longevity | 2,422                         | 2,470                         | 2,495                          | 3,411                           |
| <b>710</b> Fees & Per Diem              | -                             | -                             | -                              | -                               |
| <b>715</b> F.I.C.A.                     | 16,496                        | 18,439                        | 16,936                         | 16,712                          |
| <b>717</b> Worker's Comp. Insurance     | 423                           | 480                           | 323                            | 345                             |
| <b>719</b> Health Insurance             | 39,635                        | 36,067                        | 39,423                         | 28,492                          |
| <b>720</b> Life, Dental & LTD Insurance | 7,525                         | 7,043                         | 7,688                          | 7,657                           |
| <b>721</b> Pension                      | 27,113                        | 28,128                        | 27,856                         | 27,731                          |
| <b>728</b> Office Supplies              | 5,151                         | 4,101                         | 5,500                          | 5,500                           |
| <b>729</b> Photo Copies                 | 1,527                         | 2,431                         | 1,600                          | 2,500                           |
| <b>730</b> Postage                      | 21,875                        | 33,235                        | 20,000                         | 25,000                          |
| <b>731</b> Publications                 | 584                           | -                             | 200                            | 250                             |
| <b>740</b> Operating Supplies           | 231                           | -                             | -                              | -                               |
| <b>742</b> Election Supplies            | 16,281                        | 70,190                        | 16,000                         | 50,000                          |
| <b>806</b> Contractual Services         | 18,133                        | 102,422                       | 18,000                         | 55,000                          |
| <b>852</b> Telephone                    | 1,386                         | -                             | 500                            | 400                             |
| <b>861</b> Mileage                      | 19                            | -                             | 200                            | 200                             |
| <b>901</b> Advertising                  | 32,077                        | 37,276                        | 35,000                         | 35,000                          |
| <b>903</b> Printing                     | -                             | -                             | -                              | -                               |
| <b>933</b> R & M Services - Equipment   | -                             | -                             | 1,850                          | 1,850                           |
| <b>957</b> Education & Training         | 654                           | 831                           | 1,000                          | 1,000                           |
| <b>958</b> Recording Costs              | 242                           | 292                           | 400                            | -                               |
| <b>959</b> Memberships & Dues           | 655                           | 200                           | 500                            | 500                             |
| <b>960</b> Meeting, Conf. & Seminars    | 448                           | 546                           | 2,000                          | 2,000                           |
| <b>970</b> Capital Outlay               | 1,627                         | 14,831                        | 14,000                         | 1,500                           |
| <b>Total Clerk's Office</b>             | <b><u>408,344</u></b>         | <b><u>605,696</u></b>         | <b><u>429,018</u></b>          | <b><u>492,096</u></b>           |
| <i>Total FTEs</i>                       | 4.0                           | 4.0                           | 4.0                            | 4.0                             |

| <b>Summary</b>              |                       |                       |                       |                       |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services          | 307,454               | 339,341               | 312,268               | 311,396               |
| Supplies                    | 45,649                | 109,957               | 43,300                | 83,250                |
| Services                    | 51,615                | 139,698               | 55,550                | 92,450                |
| Education & Training        | 1,999                 | 1,869                 | 3,900                 | 3,500                 |
| Capital Outlay              | 1,627                 | 14,831                | 14,000                | 1,500                 |
| <b>Total Clerk's Office</b> | <b><u>408,344</u></b> | <b><u>605,696</u></b> | <b><u>429,018</u></b> | <b><u>492,096</u></b> |

# INFORMATION TECHNOLOGY FY 2014 BUDGET

David Marquette  
IT/GIS Administrator

Erica Gupton  
IT/GIS Systems Engineer



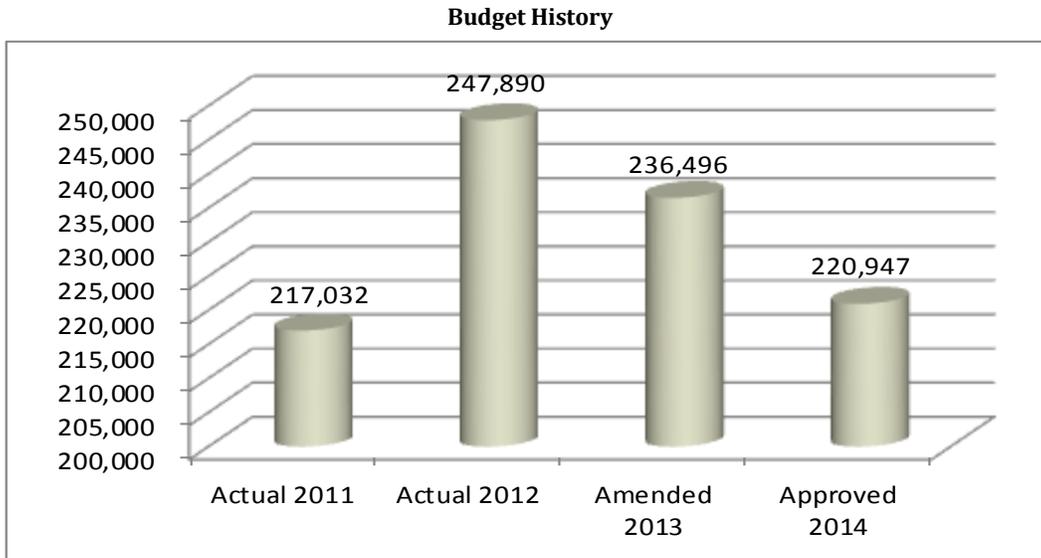
### INFORMATION TECHNOLOGY

It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term planning for information systems and communications, computer security, archival scanning/storage, and Geographical Information System development for use by township departments.

Support is provided to township employees who use the extensive information and communications technology. Specific services provided include, but are not limited to, e-mail, Internet/Intranet, Geographical Information System, data network management, personal computer, printer acquisition and maintenance, and department specific business systems.

#### Goals

- To provide citizens, visitors, current and potential township businesses more enhanced access to township GIS data through friendly web driven portals.
- To respond to the needs of end-users in a timely and pleasant manner.
- To share query solutions with end-users to encourage self-reliance whenever appropriate.
- To collaborate with all departments to ensure state-of-the-art status on all computer systems.
- To assist the Township Board, by expediting information to them that will aid in establishing policy and by communicating the Board’s actions regarding items on the agenda.



#### 2014 Objectives

1. To increase the effectiveness of the Township website by providing more access to resources that otherwise were restricted to citizens who physically come to the township hall.
2. Continue to increase the overall efficiency of the Township by utilizing the Township Digital Document Management System.
3. Further Thin Client installations throughout the township.

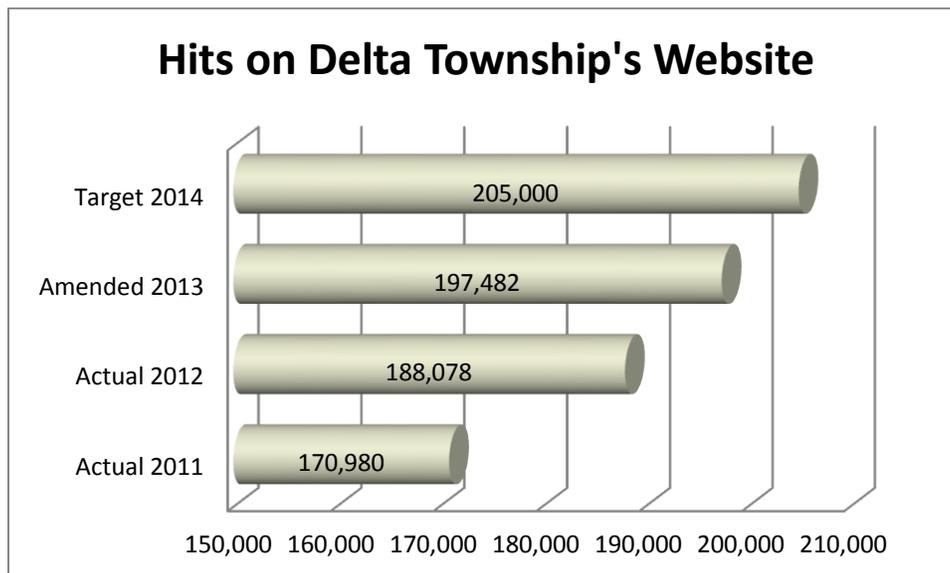
**DELTA TOWNSHIP**

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| <b>Output Indicators</b>           | <b>2011</b> | <b>2012</b> | <b>Projected 2013</b> | <b>Target 2014</b> |
|------------------------------------|-------------|-------------|-----------------------|--------------------|
| Number of hits on township website | 170,980     | 188,078     | 197,482               | 205,000            |
| Number of hits on GIS website      | 13,447      | 14,792      | 15,532                | 16,456             |
| Number of documents scanned        | 17,280      | 18,080      | 18,984                | 19,000             |
| Number of scanned pages            | 102,150     | 110,365     | 115,883               | 116,000            |

| <b>Performance Indicators/Efficiencies</b>         | <b>2013*</b> | <b>2014*</b> |
|--|--------------|--------------|
| Workstation hardware platforms supported           | 5            | 6            |
| Server hardware platforms supported                | 4            | 5            |
| Application programs supported                     | 78           | 44           |
| Help Desk Calls Received                           | 700          | 500          |
| Computer workstations & laptops supported          | 135          | 135          |
| Physical servers supported                         | 6            | 6            |
| Virtual servers supported                          | 16           | 29           |
| Virtual desktops supported                         | 4            | 0            |
| Firewalls supported                                | 3            | 1            |
| Staff hours spent supporting elections             | 25           | 25           |
| Percent of Help Desk calls resolved within 8 hours | 95%          | 95%          |
| Percent of network down time                       | 0.002%       | 0.002%       |

\*Estimates



**DELTA TOWNSHIP**

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**INFORMATION TECHNOLOGY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-228**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>702</b> | <b>Salaries &amp; Wages - Regular</b>  | <b>116,640</b>           |
| <b>706</b> | <b>Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>2,531</b>             |
| <b>715</b> | <b>F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.   | <b>9,117</b>             |
| <b>717</b> | <b>Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.   | <b>190</b>               |
| <b>719</b> | <b>Health Insurance</b><br>Health coverage premiums for full-time employees and their dependents.  | <b>5,675</b>             |
| <b>720</b> | <b>Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.  | <b>2,998</b>             |
| <b>721</b> | <b>Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.  | <b>14,096</b>            |
| <b>806</b> | <b>Contractual Services</b><br>Annual software licenses.   | <b>33,000</b>            |
|            | Comcast Internet   | <b>2,400</b>             |
|            | Corecom Domain   | <b>300</b>               |
|            | General Code-Laserfiche  | <b>3,650</b>             |
|            | ESRI   | <b>8,000</b>             |
|            | GSA.gov website domain   | <b>150</b>               |
|            | Microsoft Licenses   | <b>10,000</b>            |
|            | Server Licenses  | <b>3,500</b>             |
|            | Other  | <b>5,000</b>             |

**DELTA TOWNSHIP**

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**INFORMATION TECHNOLOGY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-228**

|              |   |               | <u>Approved<br/>2014</u>     |
|--------------|---|---------------|------------------------------|
| <b>852</b>   | <b>Telephone</b>                            |               | <b>1,700</b>                 |
|              | Cell Phone                                  | <b>1,200</b>  |                              |
|              | Internet                                    | <b>500</b>    |                              |
| <b>959</b>   | <b>Membership &amp; Dues</b>                |               | <b>-</b>                     |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b> |               | <b>5,000</b>                 |
|              | GIS National Conference                     | <b>2,000</b>  |                              |
|              | Technical Training                          | <b>2,000</b>  |                              |
| <b>970</b>   | <b>Capital Outlay</b>                       |               | <b>30,000</b>                |
|              | Windows 8 Upgrade                           | <b>6,000</b>  |                              |
|              | Computer & Server Replacement               | <b>24,000</b> |                              |
| <b>TOTAL</b> |   |               | <u><u><b>220,947</b></u></u> |

**DELTA TOWNSHIP**

**IT GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**Information Technology - 228**

| <b><u>Acct #</u></b>                       | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>702</b> Salaries & Wages - Regular      | 112,981                       | 115,455                       | 115,484                        | 116,640                         |
| <b>706</b> Salaries & Wages - Longevity    | 1,210                         | 1,234                         | 2,506                          | 2,531                           |
| <b>715</b> F.I.C.A.                        | 8,706                         | 8,954                         | 9,026                          | 9,117                           |
| <b>717</b> Worker's Comp. Insurance        | 211                           | 186                           | 164                            | 190                             |
| <b>719</b> Health Insurance                | 16,490                        | 5,588                         | 18,462                         | 5,675                           |
| <b>720</b> Life, Dental & LTD Insurance    | 2,842                         | 2,824                         | 2,998                          | 2,998                           |
| <b>721</b> Pension                         | 13,547                        | 13,813                        | 13,956                         | 14,096                          |
| <b>740</b> Operating Supplies              | 858                           | 2,301                         | 5,000                          | -                               |
| <b>806</b> Contractual Services            | 29,671                        | 35,961                        | 33,000                         | 33,000                          |
| <b>852</b> Telephone                       | 1,671                         | 1,811                         | 1,700                          | 1,700                           |
| <b>959</b> Membership & Dues               | -                             | -                             | 200                            | -                               |
| <b>960</b> Meetings, Conferences, Seminars | 1,074                         | 670                           | 4,000                          | 5,000                           |
| <b>970</b> Capital Outlay                  | 27,771                        | 59,093                        | 30,000                         | 30,000                          |
| <b><i>Total Information Technology</i></b> | <b><u>217,032</u></b>         | <b><u>247,890</u></b>         | <b><u>236,496</u></b>          | <b><u>220,947</u></b>           |
| <i>Total FTEs</i>                          | 1.5                           | 1.5                           | 1.5                            | 1.5                             |

| <b><i>Summary</i></b>                      |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services                         | 155,987               | 148,054               | 162,596               | 151,247               |
| Supplies                                   | 858                   | 2,301                 | 5,000                 | -                     |
| Services                                   | 31,343                | 37,772                | 34,700                | 34,700                |
| Insurance                                  | -                     | -                     | -                     | -                     |
| Education & Training                       | 1,074                 | 670                   | 4,200                 | 5,000                 |
| Capital Outlay                             | 27,771                | 59,093                | 30,000                | 30,000                |
| <b><i>Total Information Technology</i></b> | <b><u>217,032</u></b> | <b><u>247,890</u></b> | <b><u>236,496</u></b> | <b><u>220,947</u></b> |

# ACCOUNTING DEPARTMENT FY 2014 BUDGET

Jeff Anderson  
Finance Director

Howard Pizzo  
Treasurer

Carlin Eiseler  
Accountant

Angie Stoneham  
Accountant

Sally LaCross  
Account Clerk 2

Corbyn Hanley  
Account Clerk 2



# DELTA TOWNSHIP

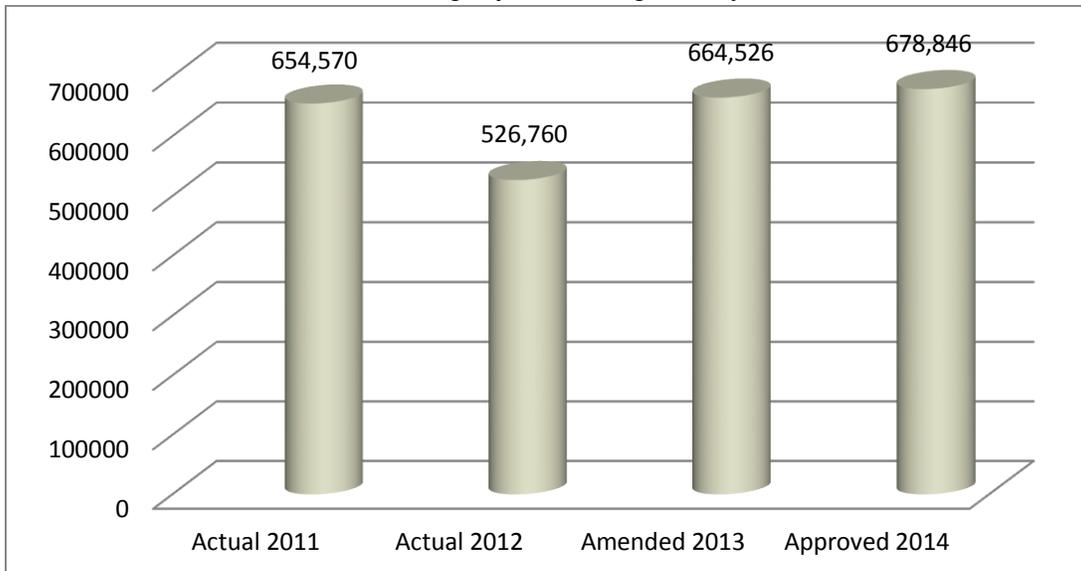
## ACCOUNTING/TREASURER'S DEPARTMENT

The Accounting/Treasurer's Department is responsible for the preparation of utility bills and receipting payments, preparation of payrolls and related payments, processing vendor and/or supplier claims for payment, as well as mailing and receipting property taxes and the distribution of those taxes to other taxing authorities. This department is responsible for the investments to generate interest revenue, record financial transactions, prepare for and assist in annual audits, provide financial analysis and conduct financial research for the Township Manager and Township Board, and preparation of the annual budget.

### Goals

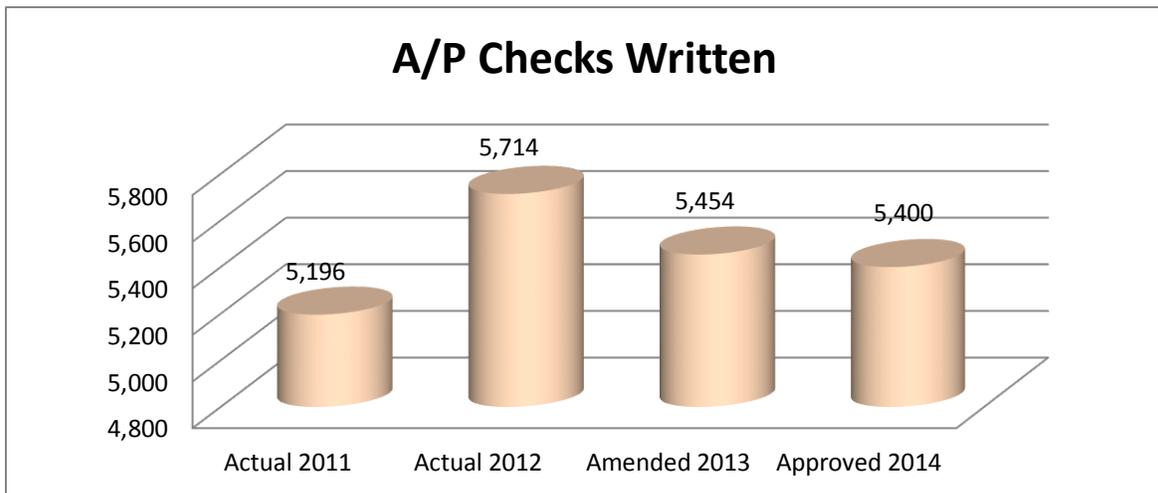
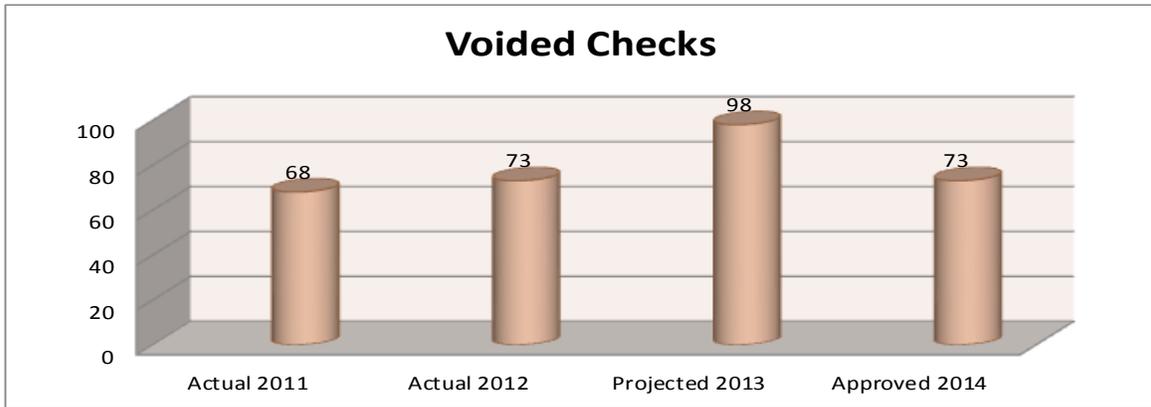
- To assist in developing and implementing programs to reduce costs, increase revenues, and add efficiencies.
- To effectively administer tax programs in accordance with all applicable laws.
- To administer cash management programs with the goal of decreasing costs and increasing earnings.
- To participate in statewide and local cooperatives to broaden purchasing operations and to obtain better pricing by combining orders with multiple communities.
- To monitor purchasing histories and activities identifying areas where purchases can be consolidated to allow for future cost reduction.
- To provide guidance to departments and vendors regarding purchasing practices.

*Accounting Department Budget History*



## DELTA TOWNSHIP

|   | Actual 2011 | Actual 2012 | Projected 2013 | Goal 2014 |
|---|-------------|-------------|----------------|-----------|
| Number of Voided Checks                                       | 68          | 73          | 98             | 73        |
| Number of A/P Checks Written                                  | 5,196       | 5,714       | 5,454          | 5,400     |
| Number of Monthly Water Service Interruptions                 | 58          | 53          | 57             | 53        |
| Percentage of Payroll Direct Deposits                         | 99%         | 99%         | 99%            | 100%      |
| Percentage of Month/Year Bank Reconciled Within 30 Days       | 75%         | 67%         | 33%            | 100%      |
| Number of Customers Receiving Monthly Utility Bills Via Email | 500         | 667         | 994            | 1,400     |



### 2014 Objectives

1. Reconcile all bank accounts within 15 days of month end.
2. Reduce the number of monthly water service interruptions by 10%.
3. To continue to increase the number of customers receiving utility bills via email.

**DELTA TOWNSHIP**

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**ACCOUNTING/TREASURER'S DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-253**

|  | <u>Approved<br/>2014</u> |
|--|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>  | <b>318,418</b>           |
| Budget amount represents the salaries for authorized positions, the elected Treasurer, and 1 job reclassification.   |                          |
| <b>706 Salaries &amp; Wages - Longevity</b>  | <b>6,350</b>             |
| Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. |                          |
| <b>715 F.I.C.A.</b>  | <b>24,511</b>            |
| The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  |                          |
| <b>717 Worker's Compensation</b>   | <b>507</b>               |
| The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.   |                          |
| <b>719 Health Insurance</b>  | <b>56,429</b>            |
| Premiums for health care coverage for full-time employees and their dependents.  |                          |
| <b>720 Life, Dental &amp; LTD Insurance</b>  | <b>10,542</b>            |
| Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   |                          |
| <b>721 Pension</b>   | <b>40,234</b>            |
| Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.  |                          |
| <b>728 Office Supplies</b>   | <b>6,200</b>             |
| Toner, Envelopes, Check Stock, Other Misc.   |                          |
| <b>729 Photo Copies</b>  | <b>1,000</b>             |

**DELTA TOWNSHIP**

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**ACCOUNTING/TREASURER'S DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-253**

|            |  | <b>Approved<br/>2014</b> |
|------------|--|--------------------------|
| <b>730</b> | <b>Postage</b>   | <b>18,200</b>            |
|            | Tax Bills  | <b>10,200</b>            |
|            | Checks, Invoices, Other Correspondence                             | <b>8,000</b>             |
| <b>731</b> | <b>Publications</b>  | <b>800</b>               |
| <b>803</b> | <b>Audit Fees</b>  | <b>11,500</b>            |
|            | P.A. 2 of 1968 requires that the Township conduct an annual audit. |                          |
| <b>806</b> | <b>Contractual Services</b>  | <b>25,550</b>            |
|            | BS&A Software Support  | <b>18,400</b>            |
|            | Bank Fees  | <b>3,400</b>             |
|            | Loomis Armored Car   | <b>3,750</b>             |
| <b>852</b> | <b>Telephone</b>   | <b>1,200</b>             |
| <b>861</b> | <b>Auto Allowance/Mileage</b>                                      | <b>300</b>               |
| <b>933</b> | <b>Repair &amp; Maintenance - Equipment</b>                        | <b>1,200</b>             |
| <b>957</b> | <b>Education &amp; Training</b>                                    | <b>1,400</b>             |
|            | Staff software training.   |                          |
| <b>959</b> | <b>Membership &amp; Dues</b>                                       | <b>630</b>               |
|            | MGFOA  | <b>85</b>                |
|            | APTUS&C  | <b>200</b>               |
|            | MMTA   | <b>70</b>                |
|            | GFOA   | <b>275</b>               |
| <b>960</b> | <b>Meetings, Conferences &amp; Seminars</b>                        | <b>2,775</b>             |
|            | MMTA Fall  | <b>800</b>               |
|            | MMTA Winter  | <b>125</b>               |
|            | MGFOA Spring   | <b>150</b>               |
|            | MML/MTA Conference (Treasurer)                                     | <b>250</b>               |
|            | GFOA National Conference   | <b>1,450</b>             |

**DELTA TOWNSHIP**

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**ACCOUNTING/TREASURER'S DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-253**

|              |  | <u>Approved<br/>2014</u>     |
|--------------|--|------------------------------|
| <b>963</b>   | <b>Miscellaneous</b>   | <b>300</b>                   |
|              | Unexpected expenses that cannot be logically assessed to another account code. |                              |
| <b>970</b>   | <b>Capital Outlay</b>  | <b>4,300</b>                 |
|              | Office Desk Chairs   | <b>1,600</b>                 |
|              | Letter Opener  | <b>1,500</b>                 |
|              | Printer Replacement  | <b>1,200</b>                 |
| <b>TOTAL</b> |  | <u><u><b>532,346</b></u></u> |

**DELTA TOWNSHIP**

**ACCOUNTING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Accounting Department - 253**

| <u>Acct #</u>                      | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular     | 289,181                | 300,908                | 302,606                 | 318,418                  |
| 703 Salaries & Wages - Temporary   | -                      | -                      |                         |                          |
| 704 Salaries & Wages - OT          | -                      | -                      |                         |                          |
| 706 Salaries & Wages - Longevity   | 4,351                  | 4,517                  | 5,685                   | 6,350                    |
| 715 F.I.C.A.                       | 21,583                 | 22,728                 | 23,584                  | 24,511                   |
| 717 Worker's Comp. Insurance       | 541                    | 487                    | 448                     | 507                      |
| 719 Health Insurance               | 54,591                 | 48,157                 | 52,472                  | 56,429                   |
| 720 Life, Dental & LTD Insurance   | 8,918                  | 8,879                  | 10,474                  | 10,542                   |
| 721 Pension                        | 37,038                 | 38,126                 | 38,287                  | 40,234                   |
| 728 Office Supplies                | 4,291                  | 3,766                  | 7,500                   | 6,200                    |
| 729 Photo Copies                   | 839                    | 907                    | 1,000                   | 1,000                    |
| 730 Postage                        | 19,150                 | 17,139                 | 20,300                  | 18,200                   |
| 731 Publications                   | -                      | 119                    | 800                     | 800                      |
| 803 Audit Fees                     | 10,032                 | 10,480                 | 11,500                  | 11,500                   |
| 806 Contractual Services           | 16,836                 | 18,261                 | 24,000                  | 25,550                   |
| 852 Telephone                      | 1,222                  | 1,516                  | 1,450                   | 1,200                    |
| 861 Mileage                        | -                      | -                      | 300                     | 300                      |
| 933 R & M Services - Equipment     | 203                    | 1,255                  | 1,200                   | 1,200                    |
| 957 Education & Training           | 406                    | 805                    | 1,400                   | 1,400                    |
| 958 Recording Costs                | -                      | -                      | 500                     | -                        |
| 959 Memberships & Dues             | 350                    | 552                    | 595                     | 630                      |
| 960 Meetings, Conf. & Seminars     | 814                    | 2,216                  | 3,125                   | 2,775                    |
| 963 Miscellaneous - Other          | 80                     | (321)                  | 300                     | 300                      |
| 964 Refunds & Rebates              | 40,249                 | -                      | -                       |                          |
| 970 Capital Outlay                 | 396                    | 283                    | 10,000                  | 4,300                    |
| 999 Appropriations-Transfer Out    | 143,500                | 45,980                 | 147,000                 | 146,500                  |
| <b>Total Accounting Department</b> | <b>654,570</b>         | <b>526,760</b>         | <b>664,526</b>          | <b>678,846</b>           |
| <i>Total FTEs</i>                  | 5.5                    | 5.5                    | 5.5                     | 5.5                      |

| <b>Summary</b>                |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|
| Personnel Services            | 416,203        | 423,802        | 433,556        | 456,991        |
| Supplies                      | 24,360         | 21,610         | 29,900         | 26,500         |
| Services                      | 28,292         | 31,512         | 38,450         | 39,750         |
| Education & Training          | 1,570          | 3,573          | 5,620          | 4,805          |
| Refunds & Rebates             | 40,249         | -              | -              | -              |
| Transfers Out                 | 143,500        | 45,980         | 147,000        | 146,500        |
| Capital Outlay                | 396            | 283            | 10,000         | 4,300          |
| <b>Total Accounting Dept.</b> | <b>654,570</b> | <b>526,760</b> | <b>664,526</b> | <b>678,846</b> |



# ASSESSING DEPARTMENT FY 2014 BUDGET

Ted Droste  
Assessor

Brian Thelen  
Assessing Director

Sarah Struthers  
Department Secretary

Heather Bouck  
Appraiser 1

Peggy Lidgard  
Appraiser 2

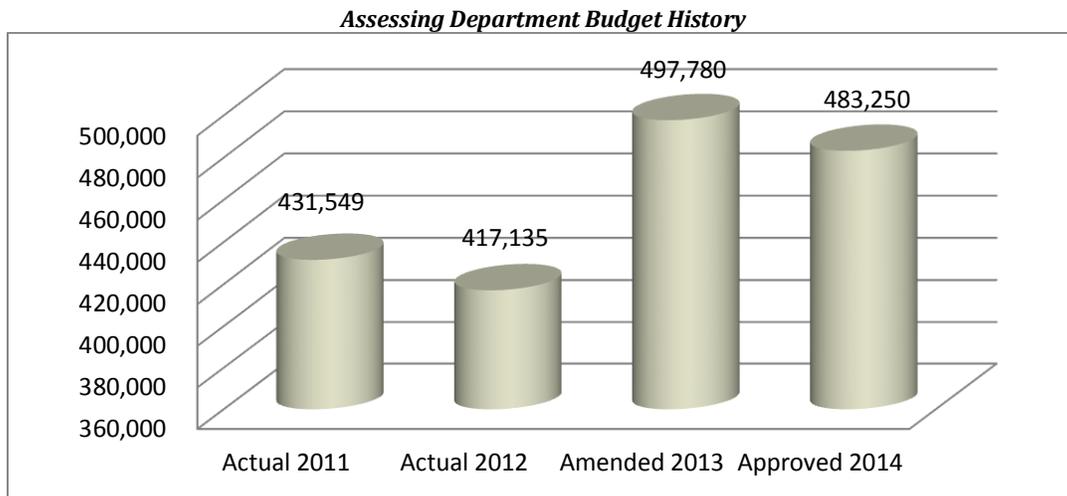


ASSESSING DEPARTMENT

The Assessing Department prepares the annual assessment roll which consists of all property accounts, including agricultural, commercial, industrial, residential, developmental, and personal. The department also prepares the annual summer and winter tax rolls, including the warrants authorizing the collection of taxes. In addition to the appraisal of all township new construction, staff also administers the Property Transfer Affidavit program and oversees the Delta Township Land Division Ordinance.

Goals

- To provide an accurate and equitable assessment annually for residential, commercial, industrial, and personal property.
- To provide accurate and timely implementation of Primary Residence Exemption requests.
- To proactively inform taxpayers, residents, and potential investors of new or pertinent assessment information.
- To meet and/or exceed all State Tax Commission requirements.
- To process all incoming Industrial Facilities Tax Exemption request and to ensure they are abiding by the terms outlined in the IFT application and agreement.



2014 Objectives

1. Continue to perform 2,000 data verification inspections per year of real properties, to stay in accordance with the State Tax Commission guidelines. *(Strategic Plan Goal #4)*
2. Continue to provide excellent customer service by providing accessibility to accurate property information through the online assessing database, as well as one-on-one interaction. *(Strategic Plan Goals #2 and #3)*

**DELTA TOWNSHIP**

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3. Beginning in 2009, Delta contracted with the City of Grand Ledge to provide assessing services and will include their work into Delta’s schedule. *(Strategic Plan Goals #2 and #3)*
4. To re-evaluate staff and workflow to explore alternative means of providing services.
5. Extend the term of the assessing agreement with the City of Grand Ledge to the year 2017.

| <b>Output Indicators</b>                                      | <b>2011</b>                    | <b>2012</b>                     | <b>As of<br/>August 1,<br/>2013</b> | <b>Target<br/>2014</b>         |
|---|--------------------------------|---------------------------------|-------------------------------------|--------------------------------|
| Number of Board of Review Appeals                             | 181 Delta<br>70 Grand<br>Ledge | 170 Delta<br>50 Grand<br>Ledge  | 103 Delta<br>21 Grand<br>Ledge      | 75 Delta<br>20 Grand<br>Ledge  |
| Number of Property Transfer Affidavits                        | 258 Delta<br>58 Grand<br>Ledge | 500 Delta<br>200 Grand<br>Ledge | 210 Delta<br>75 Grand<br>Ledge      | 470 Delta<br>95 Grand<br>Ledge |
| Data Verification Inspections – Delta                         | 428                            | 2000                            | 1054                                | 2100                           |
| Data Verification Inspections – Grand Ledge                   | 97                             | 100                             | 112                                 | 200                            |
| Number of Hits for On-Line Assessing Database                 | 41,186                         | 120,000                         | 68,700                              | 160,000                        |
| Percentage of Operation costs to General Fund<br>Total Budget | 2.4%                           | 2.5%                            | 2.4%                                | 2.4%                           |
| Full Michigan Tax Tribunal Appeals processed                  | 46                             | 39                              | 20                                  | 15                             |
| Principal Residence Exemption Affidavits<br>processed         | 201 Delta<br>73 Grand<br>Ledge | 296 Delta<br>82 Grand<br>Ledge  | 178 Delta<br>37 Grand<br>Ledge      | 325 Delta<br>95 Grand<br>Ledge |

**DELTA TOWNSHIP**

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**ASSESSING DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-257**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>266,878</b>           |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>4,881</b>             |
| <b>710 Fees &amp; Per Diem</b><br>The Board of Review meets three time per year. Per diem is paid to each of the board members.   | <b>1,500</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>20,790</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>1,832</b>             |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>68,572</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>8,985</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>28,737</b>            |
| <b>728 Office Supplies</b>  | <b>2,500</b>             |

**DELTA TOWNSHIP**

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**ASSESSING DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-257**

|            |  | <b>Approved<br/>2014</b> |
|------------|--|--------------------------|
| <b>729</b> | <b>Photo Copies</b>  | <b>1,000</b>             |
| <b>730</b> | <b>Postage</b><br>This account is for postage and mailing service charges to mail personal property statements, change of assessment notices and misc. general mailings.       | <b>10,500</b>            |
| <b>731</b> | <b>Publications</b>  | <b>2,500</b>             |
|            | Greater Lansing Board of Realtors comp books   | <b>2,000</b>             |
|            | Reference texts for IAAO   | <b>500</b>               |
| <b>740</b> | <b>Operating Supplies</b><br>Charges for supplies that cannot logically be assigned as office supplies.  | <b>500</b>               |
| <b>806</b> | <b>Contractual Services</b><br>External services such as appraisals or fees related to property tax appeals.   | <b>40,000</b>            |
| <b>852</b> | <b>Telephone</b>   | <b>500</b>               |
| <b>861</b> | <b>Auto Allowance/Mileage</b><br>This account is for reimbursement for mileage to approved conferences, courses and meetings when a Township vehicle is not available for use. | <b>200</b>               |
| <b>862</b> | <b>Gasoline</b>  | <b>1,600</b>             |
| <b>863</b> | <b>Vehicle Maintenance</b><br>Funds to cover costs of routine maintenance for Township vehicle.  | <b>1,500</b>             |
| <b>903</b> | <b>Printing</b><br>Printing of assessing notices, ppt statements, inserts, and other tax-related mailings.   | <b>3,900</b>             |

**DELTA TOWNSHIP**

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**ASSESSING DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-257**

|              |  | <u>Approved<br/>2014</u> |
|--------------|--|--------------------------|
| <b>934</b>   | <b>Repair &amp; Maintenance - Other</b>              | <b>10,250</b>            |
|              | APEX Sketching                                       | 1,750                    |
|              | BS&A Assessing Software                              | 3,200                    |
|              | BS&A Internet Services                               | 5,300                    |
| <b>957</b>   | <b>Education &amp; Training</b>                      | <b>1,500</b>             |
|              | MI Assessors Assoc. cont. education for 2 employees. |                          |
| <b>959</b>   | <b>Membership &amp; Dues</b>                         | <b>2,050</b>             |
|              | State Assessors Board                                | 450                      |
|              | Michigan Assessors Association                       | 325                      |
|              | Mid-Michigan Assessors Association                   | 75                       |
|              | International Association of Assessing Officers      | 400                      |
|              | Greater Lansing Board of Realtors                    | 800                      |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b>          | <b>1,875</b>             |
|              | Michigan Assessors Assoc. annual summer conf.        | 900                      |
|              | Michigan Assessors Assoc. meeting at MAED            | 175                      |
|              | Various other Assessing related seminars & conf.     | 800                      |
| <b>970</b>   | <b>Capital Outlay</b>                                | <b>700</b>               |
|              | Office machine replacement.                          |                          |
| <b>TOTAL</b> |  | <u><u>483,250</u></u>    |

**DELTA TOWNSHIP**

**ASSESSING GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending, December 31:**

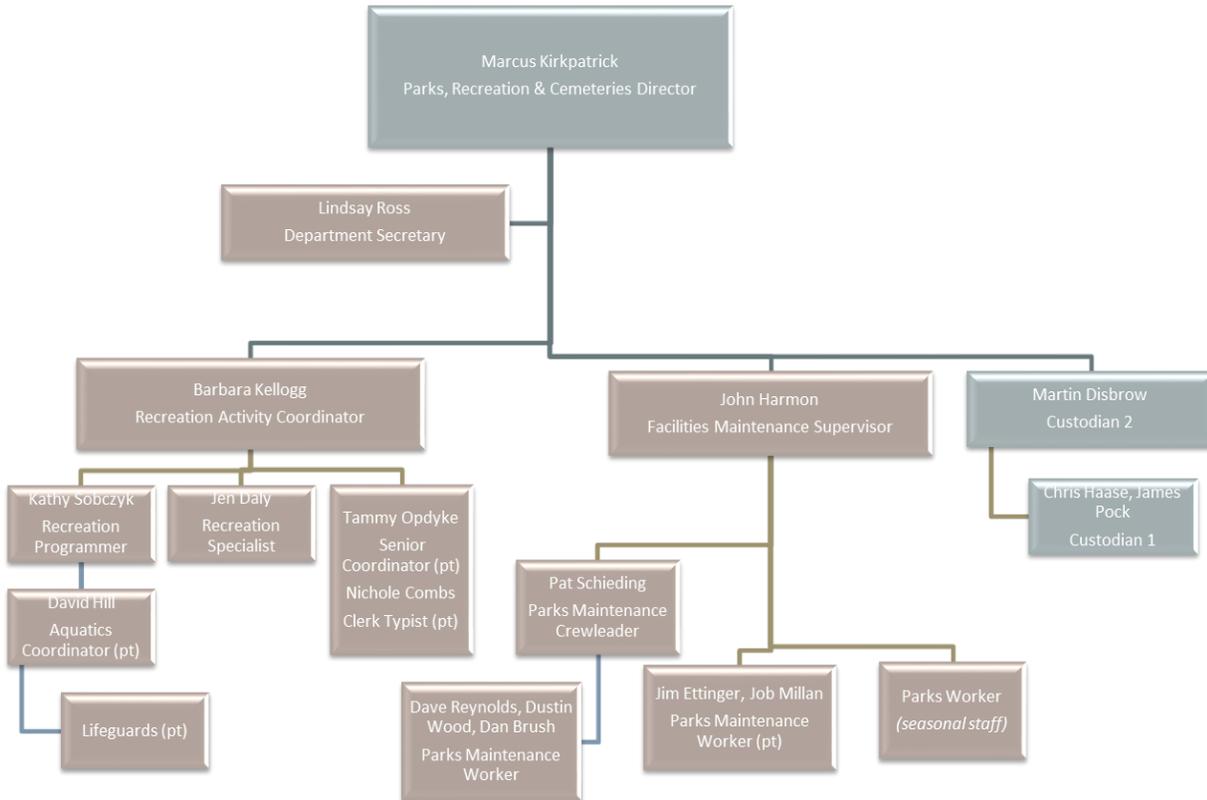
**Assessing Department - 257**

| <u>Acct #</u>                        | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular       | 251,584                | 252,773                | 268,602                 | 266,878                  |
| 704 Salaries & Wages-Overtime        |                        | -                      |                         |                          |
| 706 Salaries & Wages - Longevity     | 3,288                  | 5,563                  | 5,619                   | 4,881                    |
| 710 Fees & Per Diem                  | 1,560                  | 1,440                  | 1,500                   | 1,500                    |
| 715 F.I.C.A.                         | 18,936                 | 19,065                 | 20,978                  | 20,790                   |
| 717 Worker's Comp. Insurance         | 1,862                  | 1,779                  | 1,658                   | 1,832                    |
| 719 Health Insurance                 | 52,814                 | 53,498                 | 60,131                  | 68,572                   |
| 720 Life, Dental & LTD Insurance     | 7,649                  | 7,355                  | 8,276                   | 8,985                    |
| 721 Pension                          | 26,841                 | 26,786                 | 28,998                  | 28,737                   |
| 728 Office Supplies                  | 2,162                  | 3,145                  | 2,000                   | 2,000                    |
| 728 Office Supplies - G.L. Assessing |                        |                        |                         | 500                      |
| 729 Photo copies                     | 613                    | 823                    | 900                     | 1,000                    |
| 730 Postage                          | 10,121                 | 10,148                 | 10,000                  | 10,500                   |
| 731 Publications                     | -                      | 850                    | 2,200                   | 2,500                    |
| 740 Operating Supplies               | 442                    | 250                    | 400                     | 500                      |
| 806 Contractual Services             | 35,500                 | 12,450                 | 60,000                  | 40,000                   |
| 852 Telephone                        | 62                     | -                      | 300                     | 500                      |
| 861 Mileage                          | -                      | -                      | 300                     | 200                      |
| 862 Gasoline & Diesel                | 1,513                  | 1,350                  | 1,500                   | 1,600                    |
| 863 Vehicle Maintenance              | 592                    | 1,225                  | 1,500                   | 1,500                    |
| 903 Printing                         | -                      | -                      | 3,900                   | 3,900                    |
| 911 Fleet Insurance                  | 963                    | 893                    | 893                     | -                        |
| 934 R & M Services - Other           | 8,065                  | 12,088                 | 9,900                   | 10,250                   |
| 957 Education & Training             | 1,994                  | 1,573                  | 3,000                   | 1,500                    |
| 959 Memberships & Dues               | 2,027                  | 3,000                  | 2,400                   | 2,050                    |
| 960 Meetings, Conf. & Seminars       | 1,006                  | 1,081                  | 2,075                   | 1,875                    |
| 970 Capital Outlay                   | 1,958                  | -                      | 750                     | 700                      |
| <b>Total Assessing Department</b>    | <b>431,549</b>         | <b>417,135</b>         | <b>497,780</b>          | <b>483,250</b>           |
| <i>Total FTEs</i>                    | 4.5                    | 4.5                    | 4.5                     | 4.5                      |

| <b>Summary</b>               |                |                |                |                |
|------------------------------|----------------|----------------|----------------|----------------|
| Personnel Services           | 364,534        | 368,259        | 395,762        | 402,175        |
| Supplies                     | 14,850         | 16,566         | 17,000         | 18,600         |
| Services                     | 44,218         | 25,763         | 75,900         | 56,350         |
| Insurance                    | 963            | 893            | 893            | -              |
| Education & Training         | 5,026          | 5,654          | 7,475          | 5,425          |
| Capital Outlay               | 1,958          | -              | 750            | 700            |
| <b>Total Assessing Dept.</b> | <b>431,549</b> | <b>417,135</b> | <b>497,780</b> | <b>483,250</b> |



# TOWNSHIP HALL & GROUNDS FY 2014 BUDGET



### HALL AND GROUNDS

The Halls and Grounds Activity, a division of the Parks, Recreation, and Cemeteries Department, is responsible for providing a clean, safe, and well maintained environment for conducting township business for township employees and our residents. Staff will maintain all building floors, windows, ceilings, and lighting fixtures, as well as normal interior maintenance work. Staff shall also perform selected maintenance on landscaped areas, along with mowing and trimming selected areas around each building to keep the exterior of buildings clean and in good repair.

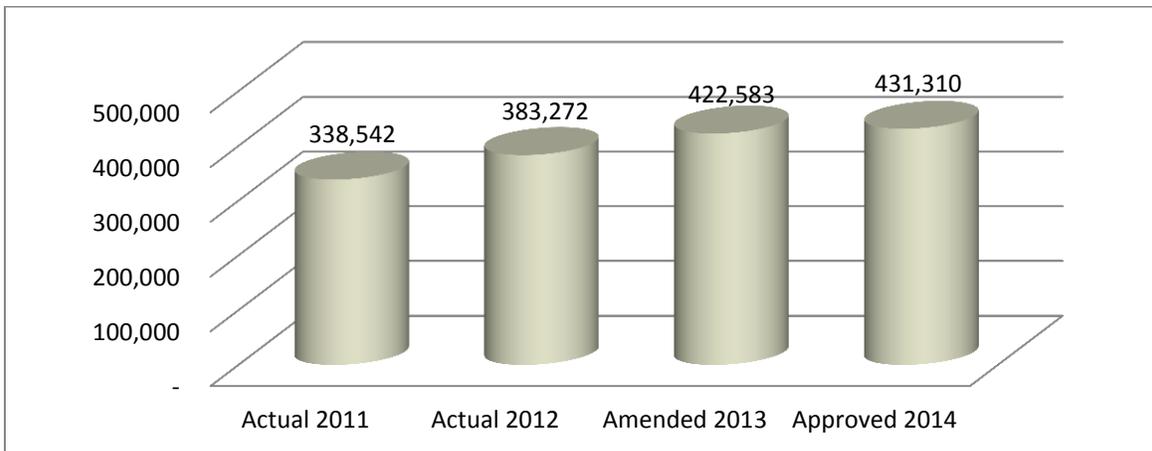
#### Key Goals

- To continue to properly maintain all Municipal building sites and parks through efficient scheduling of turf and landscape management.
- To continue to establish and/or upgrade preventative maintenance programs for all mechanical, electrical, and plumbing equipment.
- To continue to enhance the Township’s beauty by landscape maintenance of trees around township facilities.
- To continue to provide Delta Township residents and employees clean and safe facilities to carry on their daily business.

#### Objectives

- To expand the new purchasing system that ensure the best pricing for quantities purchased of all paper and cleaning products that are required to maintain Township facilities.
- To expand the new inventory control system which will aid in ordering and controlling the amount of supplies used to maintain Township facilities.
- To develop and improve the cleaning schedule of each building to ensure health and safety standards are being met.

*Budget History*



**DELTA TOWNSHIP**

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| <b>Output Indicators</b>                                       | <b>2011</b> | <b>2012</b> | <b>As of<br/>June, 2013</b> | <b>2014<br/>Target</b> |
|--|-------------|-------------|-----------------------------|------------------------|
| Township facilities receiving daily housekeeping – sq. ft.     | 55,700      | 55,700      | 55,700                      | 55,700                 |
| Interior Preventive Maintenance Cycles                         | N/A         | N/A         | N/A                         | 4                      |
| Exterior Preventive Maintenance Cycles                         | N/A         | N/A         | N/A                         | 4                      |
| Percentage of operation costs to the General Fund Total Budget | 2.6%        | 2.7%        | 2.7%                        | 2.7%                   |

**DELTA TOWNSHIP**

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**HALL AND GROUNDS  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

|   | <b>Approved<br/>2014</b> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>114,590</b>           |
| <b>703 Wages &amp; Salaries - Temporary</b><br>10 hours @ \$14.00/hr. x 52 weeks  | <b>7,280</b>             |
| <b>704 Wages &amp; Salaries - Overtime</b><br>An attempt will be made to limit overtime which will be granted only with prior approval.   | <b>2,000</b>             |
| <b>705 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>2,742</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>9,749</b>             |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>3,805</b>             |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>15,198</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>3,858</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>14,088</b>            |

**DELTA TOWNSHIP**

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**HALL AND GROUNDS  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>724</b> | <b>Cleaning &amp; Laundry</b>   | <b>800</b>               |
|            | Funds furnished for uniforms for 3 full time employees.   |                          |
| <b>776</b> | <b>Repair &amp; Maintenance Supplies - Building</b>   | <b>18,000</b>            |
|            | Paper Products  | 7,000                    |
|            | Cleaning Supplies   | 4,000                    |
|            | Trash Bags  | 1,000                    |
|            | Paint and Wallcoverings   | 2,000                    |
|            | Floorcare Products  | 1,000                    |
|            | Miscellaneous   | 3,000                    |
| <b>778</b> | <b>Repair &amp; Maintenance Supplies - Equipment</b>  | <b>1,000</b>             |
|            | Repair parts for equipment within the buildings for minor repairs.<br>Repair parts for audio/visual equipment, minor heating/cooling<br>repairs, custodial equipment repairs. |                          |
| <b>780</b> | <b>Repair &amp; Maintenance - Grounds</b>   | <b>8,000</b>             |
|            | Landscape Supplies  | 3,000                    |
|            | Fertilizer and Weed Control   | 1,000                    |
|            | Miscellaneous   | 2,000                    |
|            | Parking Lot Seal Coating & Lining (East lot)  | 2,000                    |
| <b>806</b> | <b>Contractual Services</b>   | <b>10,100</b>            |
|            | Elevators Maintenance - Admin & Comm C  | 2,400                    |
|            | Trash removal \$275 / month   | 3,300                    |
|            | Pest Control for 4 Buildings  | 1,900                    |
|            | Window Cleaning   | 1,500                    |
|            | Miscellaneous   | 1,000                    |
| <b>852</b> | <b>Telephone</b>  | <b>21,700</b>            |
|            | Zayo phones and internet fiber - all depts  | 20,500                   |
|            | Comcast - Enrichment Center   | 1,200                    |
| <b>854</b> | <b>Telephone Maintenance</b>  | <b>1,000</b>             |

**DELTA TOWNSHIP**

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**HALL AND GROUNDS  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>862</b> | <b>Gasoline</b>   | <b>1,000</b>             |
| <b>863</b> | <b>Vehicle Maintenance</b>  | <b>1,000</b>             |
| <b>911</b> | <b>Fleet Insurance</b>  | <b>500</b>               |
| <b>912</b> | <b>Liability Insurance</b>  | <b>20,900</b>            |
| <b>921</b> | <b>Electricity</b>  | <b>48,000</b>            |
|            | Administration Building   | <b>31,200</b>            |
|            | Enrichment Center   | <b>9,500</b>             |
|            | Community Center  | <b>4,500</b>             |
|            | Old Water Building  | <b>2,000</b>             |
|            | Storage Area  | <b>800</b>               |
| <b>922</b> | <b>Heat</b>   | <b>34,000</b>            |
|            | Administration Building   | <b>20,000</b>            |
|            | Enrichment Center   | <b>7,500</b>             |
|            | Community Center  | <b>3,000</b>             |
|            | Old Water Building  | <b>3,000</b>             |
|            | Storage Area  | <b>500</b>               |
| <b>923</b> | <b>Sewer &amp; Water</b>  | <b>5,000</b>             |
| <b>931</b> | <b>Repair &amp; Maintenance - Building</b>  | <b>38,000</b>            |
|            | Administration Building   | <b>15,000</b>            |
|            | Sheriff's Substation  | <b>5,000</b>             |
|            | Old Water Building  | <b>2,000</b>             |
|            | Community Center  | <b>2,000</b>             |
|            | Enrichment Center   | <b>4,000</b>             |
|            | Green Initiative Project  | <b>10,000</b>            |
| <b>933</b> | <b>Repair &amp; Maintenance - Equipment</b>                                       | <b>2,500</b>             |
| <b>942</b> | <b>Rentals</b>  | <b>500</b>               |
|            | Occasional rental of specialized or temporary fill-in custodial equipment rental. |                          |

**DELTA TOWNSHIP**

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**HALL AND GROUNDS  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

|                           |                                       | <u>Approved<br/>2014</u>     |
|---------------------------|---------------------------------------|------------------------------|
| <b>970 Capital Outlay</b> |                                       | <b>46,000</b>                |
|                           | Custodial Equipment                   | <b>3,000</b>                 |
|                           | Furniture, Tables, Chairs             | <b>4,000</b>                 |
|                           | Miscellaneous                         | <b>1,500</b>                 |
|                           | Flooring Improvements for Admin Bldg. | <b>8,500</b>                 |
|                           | Administration - West Lot Resurfacing | <b>29,000</b>                |
| <b>TOTAL</b>              |                                       | <b><u><u>431,310</u></u></b> |

**DELTA TOWNSHIP**

**HALL & GROUNDS GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Township Hall & Grounds - 265**

| <u>Acct #</u>                            | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular           | 111,646                | 116,014                | 116,548                 | 114,590                  |
| 703 Salaries & Wages - Temporary         | 9,701                  | 10,570                 | 10,000                  | 7,280                    |
| 704 Salaries & Wages - OT                | 127                    | 77                     | 500                     | 2,000                    |
| 706 Salaries & Wages - Longevity         | 2,635                  | 3,239                  | 3,272                   | 2,742                    |
| 715 F.I.C.A.                             | 9,536                  | 9,878                  | 9,939                   | 9,749                    |
| 717 Worker's Comp. Insurance             | 4,355                  | 3,891                  | 3,480                   | 3,805                    |
| 719 Health Insurance                     | 18,444                 | 18,804                 | 20,434                  | 15,198                   |
| 720 Life, Dental & LTD Insurance         | 3,467                  | 3,962                  | 4,327                   | 3,858                    |
| 721 Pension                              | 13,915                 | 14,188                 | 14,335                  | 14,088                   |
| 724 Cleaning & Laundry                   | 765                    | 878                    | 800                     | 800                      |
| 740 Energy Efficiency Grant              | -                      | -                      | -                       | -                        |
| 776 Building Maintenance Supplies        | 16,122                 | 19,672                 | 23,000                  | 18,000                   |
| 778 Equipment Maintenance Supplies       | 544                    | 2,760                  | 1,000                   | 1,000                    |
| 780 Grounds Maintenance Supplies         | 8,550                  | 13,813                 | 10,000                  | 8,000                    |
| 806 Contractual Services                 | 5,300                  | 6,926                  | 9,200                   | 10,100                   |
| 852 Telephone                            | 12,966                 | 18,217                 | 20,500                  | 21,700                   |
| 854 Telephone Maintenance                | 786                    | 2,741                  | 1,000                   | 1,000                    |
| 862 Gasoline & Diesel                    | 387                    | 732                    | 1,000                   | 1,000                    |
| 863 Vehicle Maintenance                  | 58                     | 12                     | 1,000                   | 1,000                    |
| 911 Fleet Insurance                      | 482                    | 448                    | 448                     | 500                      |
| 912 Liability Insurance                  | 16,364                 | 19,800                 | 19,800                  | 20,900                   |
| 921 Electricity                          | 45,153                 | 50,403                 | 48,000                  | 48,000                   |
| 922 Heat                                 | 26,301                 | 16,024                 | 34,000                  | 34,000                   |
| 923 Sewer & Water                        | 3,247                  | 5,627                  | 5,000                   | 5,000                    |
| 931 R & M Services - Building            | 22,375                 | 30,063                 | 46,500                  | 38,000                   |
| 933 R & M Services - Equipment           | 1,793                  | 4,913                  | 2,500                   | 2,500                    |
| 942 Rentals - Equipment                  |                        | -                      | 500                     | 500                      |
| 963 Miscellaneous - Other                | 8                      |                        |                         | -                        |
| 970 Capital Outlay                       | 3,515                  | 9,620                  | 15,500                  | 46,000                   |
| <b>Total Township Hall &amp; Grounds</b> | <b>338,542</b>         | <b>383,272</b>         | <b>422,583</b>          | <b>431,310</b>           |
| <i>Total FTEs</i>                        | 3.0                    | 3.0                    | 3.0                     | 3.0                      |

| <b>Summary</b>          |                |                |                |                |
|-------------------------|----------------|----------------|----------------|----------------|
| Personnel Services      | 173,827        | 180,623        | 182,835        | 173,310        |
| Supplies                | 26,375         | 37,855         | 35,800         | 28,800         |
| Services                | 117,978        | 134,926        | 168,200        | 161,800        |
| Insurance               | 16,846         | 20,248         | 20,248         | 21,400         |
| Capital Outlay          | 3,515          | 9,620          | 15,500         | 46,000         |
| <b>Total TH &amp; G</b> | <b>338,542</b> | <b>383,272</b> | <b>422,583</b> | <b>431,310</b> |

# GENERAL FUND GENERAL ACTIVITY FY 2014 BUDGET

The General Activity cost center budgets for township expenses that are incurred for the township at-large, such as memberships in organizations in the name of the Township (Tri-County Regional Planning, Michigan Municipal League, Michigan Townships Association, etc.), legal fees incurred by the township, donations on behalf of the township, employee programs and activities, the township quarterly magazine, and other expenses incurred on that no single department is financially responsible for.

## DELT MAGAZINE

Spring 2013

[www.deltami.gov](http://www.deltami.gov) ■ 323-8500

**LETTER FROM THE  
BOARD OF TRUSTEES** pg 2

**ENRICHMENT CLASSES** pg 4

**ATHLETICS** pg 7

**AQUATICS** pg 8

**RECYCLING** pg 15

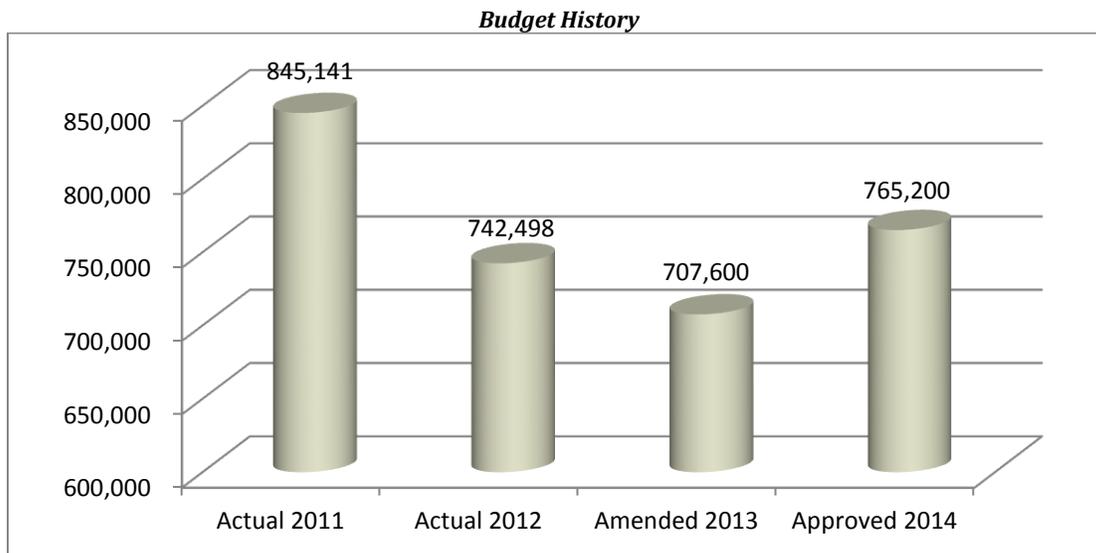


Eaton County Sheriff - Delta Bike Patrol  
on the East/West Pathway

## DELTA TOWNSHIP

### GENERAL ACTIVITY ADMINISTRATIVE SERVICES

As a separate accounting activity, a General Activity account was defined to include expenses for those items that are essentially all-purpose, township-wide benefit, or expenses that should not be specifically assigned to a single cost center. Some examples of such expenses would be the Delta Township Magazine which is published on a quarterly basis, memberships to organizations on behalf of the Township, i.e., the Michigan Municipal League, Michigan Townships Association, and Tri-County Regional Planning, etc.



#### Goals

- To provide for the costs of memberships and dues on behalf of the township as a whole.
- To provide for the quarterly magazine featuring programs, activities, and information concerning the township to its residents.
- To participate in funding community based events.
- To accommodate other expenses that are not specifically associated with a particular department, i.e., legal expenses on behalf of the township, employee benefit expenses, and donations as determined by Board adopted policy, etc.

#### 2014 Objectives

1. To fund other post employment benefit costs.
2. Publish and distribute the quarterly Delta Magazine to township residents.

| Output Indicators  | 2011 | 2012 | Projected 2013 | Target 2014 |
|--|------|------|----------------|-------------|
| Percentage of operation costs to the General Fund Total Budget | 5.1% | 5.2% | 4.6%           | 4.7%        |

**DELTA TOWNSHIP**

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**GENERAL ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-272**

|            |   |         | <u>Approved<br/>2014</u> |
|------------|---|---------|--------------------------|
| <b>719</b> | <b>Health Insurance</b>   |         | <b>486,000</b>           |
|            | Retiree health insurance premiums                               | 279,500 |                          |
|            | OPEB contribution   | 194,000 |                          |
|            | Wellness  | 12,500  |                          |
| <b>728</b> | <b>Office Supplies</b>  |         | <b>1,000</b>             |
| <b>730</b> | <b>Postage</b>  |         | <b>12,200</b>            |
|            | Expenses for Delta Magazine and other mailings as necessary.    |         |                          |
| <b>731</b> | <b>Publications</b>   |         | <b>300</b>               |
|            | Includes publications that may be used by multiple departments. |         |                          |
| <b>740</b> | <b>Operating Supplies</b>                                       |         | <b>14,300</b>            |
|            | Retreats  | 9,000   |                          |
|            | Delta Community Awards  | 5,000   |                          |
|            | Government Youth Council  | 300     |                          |
| <b>806</b> | <b>Contractual Services</b>                                     |         | <b>52,300</b>            |
|            | Consultants for special projects                                | 20,000  |                          |
|            | Delta fireworks   | 25,000  |                          |
|            | Employee activities   | 4,000   |                          |
|            | Service awards  | 1,500   |                          |
|            | Employee Benefits Concepts                                      | 1,800   |                          |

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**DELTA TOWNSHIP**

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**GENERAL ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-272**

|              |  | <u>Approved<br/>2014</u>   |
|--------------|--|----------------------------|
| <b>808</b>   | <b>Legal Fees</b><br>Increase due to change in court representation.                           | <b>90,000</b>              |
| <b>903</b>   | <b>Printing</b>  | <b>27,000</b>              |
|              | Delta Magazine   | <b>20,000</b>              |
|              | Other  | <b>7,000</b>               |
| <b>959</b>   | <b>Membership &amp; Dues</b>   | <b>51,600</b>              |
|              | Michigan Municipal League  | <b>6,600</b>               |
|              | Tri-County Regional Planning   | <b>21,000</b>              |
|              | Visitors and Convention Bureau   | <b>400</b>                 |
|              | Michigan Local Government Benchmarking   | <b>550</b>                 |
|              | DeltaSide Business Association   | <b>200</b>                 |
|              | Lansing Regional Chamber   | <b>400</b>                 |
|              | Greater Lansing Cleaner Cities   | <b>200</b>                 |
|              | Lansing Area Safety Council  | <b>1,000</b>               |
|              | Michgian Township Association  | <b>6,000</b>               |
|              | Lansing Economic Area Partnership  | <b>15,000</b>              |
|              | MiDeal   | <b>250</b>                 |
| <b>962</b>   | <b>Contributions</b>   | <b>20,500</b>              |
|              | Delta Rocks! Family festival   | <b>10,000</b>              |
|              | Meals-On-Wheels  | <b>6,500</b>               |
|              | DeltaSide Business Expo  | <b>2,000</b>               |
|              | 211  | <b>2,000</b>               |
| <b>970</b>   | <b>Capital Outlay</b><br>Proposed expenses for equipment as may be required during<br>FY 2014. | <b>10,000</b>              |
| <b>TOTAL</b> |  | <hr/> <b>765,200</b> <hr/> |

**DELTA TOWNSHIP**

**GENERAL ACTIVITY GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**General Activity - 272**

| <b>Acct #</b>                 |                            | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|-------------------------------|----------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>719</b>                    | Health Insurance - Retiree | 578,809                | 491,455                | 430,700                 | 486,000                  |
| <b>720</b>                    | Life, Dental & Disability  | 2,027                  | 2,066                  |                         |                          |
| <b>728</b>                    | Office Supplies            | 102                    | 109                    | 1,500                   | 1,000                    |
| <b>730</b>                    | Postage                    | 9,518                  | 15,264                 | 12,000                  | 12,200                   |
| <b>731</b>                    | Publications               | -                      | -                      | 300                     | 300                      |
| <b>740</b>                    | Operating Supplies         | 5,788                  | 7,542                  | 13,300                  | 14,300                   |
| <b>740.010</b>                | Greener Delta              | -                      | -                      |                         |                          |
| <b>806</b>                    | Contractual Services       | 50,910                 | 49,475                 | 60,800                  | 52,300                   |
| <b>808</b>                    | Legal Fees                 | 95,835                 | 61,601                 | 75,000                  | 90,000                   |
| <b>903</b>                    | Printing                   | 24,965                 | 27,736                 | 32,000                  | 27,000                   |
| <b>959</b>                    | Memberships & Dues         | 53,587                 | 44,847                 | 51,500                  | 51,600                   |
| <b>962</b>                    | Contributions              | 10,000                 | 17,000                 | 20,500                  | 20,500                   |
| <b>970</b>                    | Capital Outlay             | 13,600                 | 25,403                 | 10,000                  | 10,000                   |
| <b>Total General Activity</b> |                            | <b>845,141</b>         | <b>742,498</b>         | <b>707,600</b>          | <b>765,200</b>           |
| <i>Total FTEs</i>             |                            | 0.0                    | 0.0                    | 0.0                     | 0.0                      |

| <b>Summary</b>                |                |                |                |                |  |
|-------------------------------|----------------|----------------|----------------|----------------|--|
| Personnel Services            | 580,836        | 491,455        | 430,700        | 486,000        |  |
| Supplies                      | 15,408         | 22,915         | 27,100         | 27,800         |  |
| Services                      | 181,710        | 155,812        | 188,300        | 189,800        |  |
| Education & Training          | 53,587         | 44,847         | 51,500         | 51,600         |  |
| Capital Outlay                | 13,600         | 25,403         | 10,000         | 10,000         |  |
| <b>Total General Activity</b> | <b>845,141</b> | <b>740,432</b> | <b>707,600</b> | <b>765,200</b> |  |



## CEMETERIES FY 2014 BUDGET

There are two cemeteries within the Township. Both cemeteries are professionally maintained and operated by the Parks, Recreation and Cemeteries Department.

Delta Center Cemetery is located on St. Joe Highway east of Canal Road (7301 West St. Joe Highway). The Hillside Cemetery is located on Delta River Drive east of Webster Street (6415 Delta River Drive). The Parks, Recreation and Cemeteries Department share management responsibilities with the Clerk's Office. The division is responsible for burials and ground maintenance, foundations, and the showing of plots for purchase, while the Clerk's Office handles the official recordkeeping, deeds, purchases, transfers, and the like.

A complete system of ownership and burial records is maintained at the Township's Administration Building. All information concerning the cemeteries including records, purchasing procedure, rules and regulations, arrangements for and cost of interment services, perpetual care, and other services are available.



**DELTA TOWNSHIP**

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**CEMETERIES ACTIVITY**

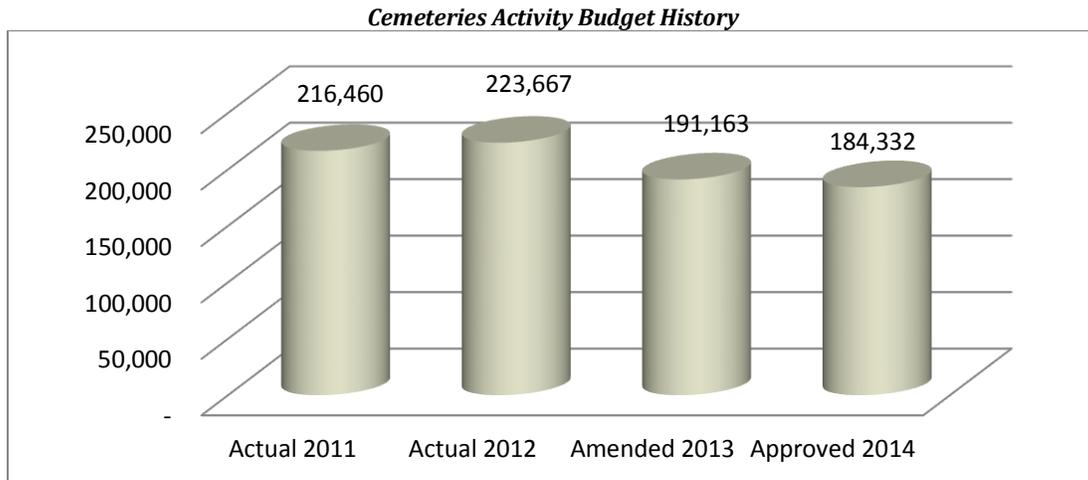
The Parks, Recreation, and Cemeteries Department perform all facets of cemetery maintenance and operation in a professional, courteous manner; and provide complete cemetery service at the time of need.

**Key Goals**

- To continue to operate all facets of the Cemetery operations in a professional and courteous manner.

**Objectives**

- To perform all cemetery maintenance and operation of both Delta Center and Hillside Cemeteries.
- To develop an identification system for all grave sites.
- To coordinate and work with funeral directors who are serving clients.
- To open/close graves and set up graveside services at the time of need.
- To provide a more seamless system in lot purchasing and monument installation for residents.



**2014 Performance Objectives**

1. To provide a more seamless operation, staff will update a Cemetery Rules and Regulations Manual.

| <b>Output Indicators</b>                                   | <b>2011</b> | <b>2012</b> | <b>As of July 2013</b> | <b>2014 Target</b> |
|--|-------------|-------------|------------------------|--------------------|
| Burials  | 36          | 54          | 45                     | 55                 |
| Cemetery plots sold  | 27          | 74          | 38                     | 50                 |
| Percentage of operation costs to General Fund total budget | .80%        | 1.5%        | 1.2%                   | 1.1%               |

**DELTA TOWNSHIP**

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**CEMETERY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>81,410</b>            |
| <b>703 Wages &amp; Salaries - Temporary</b><br>16 hours @ \$11.00/ hr. x 52 weeks   | <b>9,152</b>             |
| <b>704 Wages &amp; Salaries - Overtime</b><br>An attempt will be made to limit overtime which will be granted only with prior approval.   | <b>2,000</b>             |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>1,867</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>8,859</b>             |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>4,373</b>             |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>13,106</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>1,745</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>9,850</b>             |

**DELTA TOWNSHIP**

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**CEMETERY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276**

|            |  |              | <u>Approved<br/>2014</u> |
|------------|--|--------------|--------------------------|
| <b>740</b> | <b>Operating Supplies</b>  |              | <b>1,500</b>             |
|            | Cremation Vaults   | <b>1,000</b> |                          |
|            | Miscellaneous supplies   | <b>500</b>   |                          |
| <b>759</b> | <b>Tools</b>   |              | <b>250</b>               |
| <b>776</b> | <b>Repair &amp; Maintenance Supplies - Building</b>  |              | <b>250</b>               |
| <b>778</b> | <b>Repair &amp; Maintenance Supplies - Equipment</b>   |              | <b>2,500</b>             |
| <b>780</b> | <b>Repair &amp; Maintenance - Grounds</b>  |              | <b>5,000</b>             |
|            | Cement for marker foundations  | <b>1,500</b> |                          |
|            | Fertilizer, weed and pest control  | <b>2,000</b> |                          |
|            | Grass seed, mulch, etc.  | <b>500</b>   |                          |
|            | Miscellaneous  | <b>1,000</b> |                          |
| <b>806</b> | <b>Contractual Services</b>  |              | <b>2,150</b>             |
|            | Tree trimming and stump removal  | <b>1,000</b> |                          |
|            | Answering service  | <b>650</b>   |                          |
|            | Miscellaneous  | <b>500</b>   |                          |
| <b>852</b> | <b>Telephone</b>   |              | <b>1,000</b>             |
| <b>862</b> | <b>Gasoline</b>  |              | <b>17,000</b>            |
| <b>863</b> | <b>Vehicle Maintenance</b>   |              | <b>3,000</b>             |
| <b>911</b> | <b>Fleet Insurance</b>   |              | <b>900</b>               |
| <b>921</b> | <b>Electricity</b>   |              | <b>1,100</b>             |
|            | Electrical service for Delta Center maintenance building and chapel; also for Hillside Cemetery. |              |                          |
| <b>923</b> | <b>Sewer &amp; Water</b>   |              | <b>250</b>               |

**DELTA TOWNSHIP**

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**CEMETERY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276**

|              |   | <b>Approved<br/>2014</b> |
|--------------|---|--------------------------|
| <b>933</b>   | <b>Repair &amp; Maintenance - Equipment</b><br>Funds for repairs done on "detachable" equipment that is not specialized to a particular building. | <b>1,000</b>             |
| <b>942</b>   | <b>Rentals</b><br>Occasional rental of specialized or temporary fill-in equipment rental.   | <b>1,000</b>             |
| <b>959</b>   | <b>Memberships and Dues</b><br>Memberships for the Director and Cemetery Supervisor in the Michigan Association of Municipal Cemeteries.          | <b>70</b>                |
| <b>960</b>   | <b>Meetings and Conferences</b><br>Attendance to the annual conference of Michigan Association of Municipal Cemeteries.                           | <b>500</b>               |
| <b>970</b>   | <b>Capital Outlay</b>   | <b>14,500</b>            |
|              | Fence Replacement   | <b>5,000</b>             |
|              | Mower Replacement Program   | <b>7,000</b>             |
|              | Miscellaneous Small Equipment   | <b>2,500</b>             |
| <b>TOTAL</b> |   | <b>184,332</b>           |

**DELTA TOWNSHIP**

**CEMETERY GENERAL FUND**

**Detail of Expenditures**

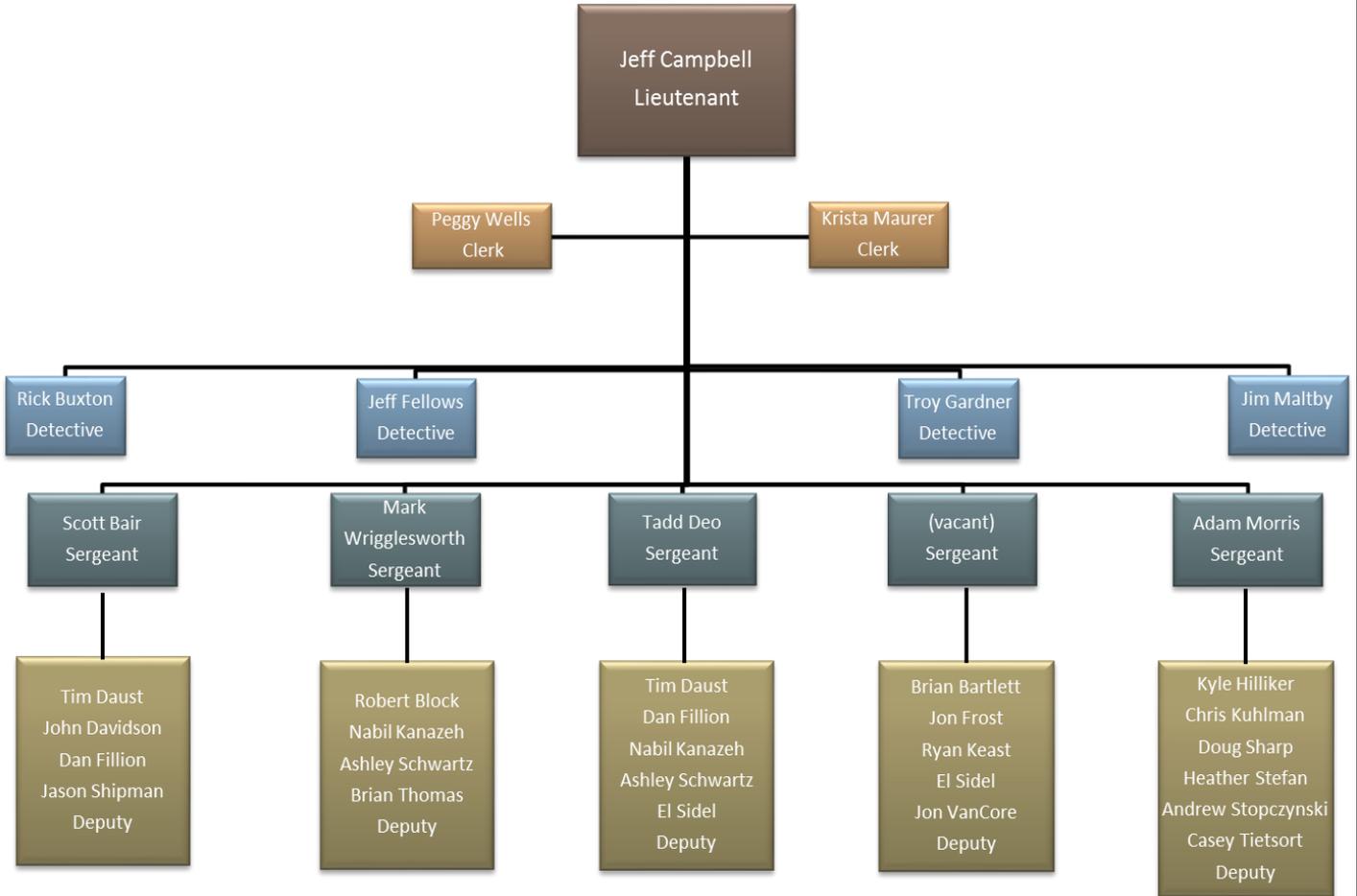
Fiscal Year Ending December 31:

**Cemetery - 276**

| <b><u>Acct #</u></b>               | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| 702 Salaries & Wages - Regular     | 99,032                        | 114,593                       | 80,604                         | 81,410                          |
| 703 Salaries & Wages - Temporary   | 32,559                        | 23,551                        | 32,200                         | 9,152                           |
| 704 Salaries & Wages - OT          | 2,540                         | 1,366                         | 2,000                          | 2,000                           |
| 706 Salaries & Wages - Longevity   | 2,305                         | 3,006                         | 1,849                          | 1,867                           |
| 715 F.I.C.A.                       | 10,351                        | 10,430                        | 8,796                          | 8,859                           |
| 717 Worker's Comp. Insurance       | 5,030                         | 4,972                         | 3,800                          | 4,373                           |
| 719 Health Insurance               | 16,045                        | 16,304                        | 9,753                          | 13,106                          |
| 720 Life, Dental & LTD Insurance   | 2,389                         | 3,079                         | 1,745                          | 1,745                           |
| 721 Pension                        | 11,926                        | 13,940                        | 9,753                          | 9,850                           |
| 740 Operating Supplies             | 1,791                         | 352                           | 1,500                          | 1,500                           |
| 759 Tools                          | -                             | -                             | 250                            | 250                             |
| 776 Building Maintenance Supplies  | 56                            | -                             | 250                            | 250                             |
| 778 Equipment Maintenance Supplies | 2,115                         | 664                           | 2,500                          | 2,500                           |
| 780 Grounds Maintenance Supplies   | 4,460                         | 2,930                         | 5,000                          | 5,000                           |
| 806 Contractual Services           | 2,639                         | 1,376                         | 2,850                          | 2,150                           |
| 852 Telephone                      | 564                           | 896                           | 600                            | 1,000                           |
| 862 Gasoline & Diesel              | 12,735                        | 14,535                        | 13,000                         | 17,000                          |
| 863 Vehicle Maintenance            | 2,614                         | 426                           | 3,000                          | 3,000                           |
| 911 Fleet Insurance                | 963                           | 893                           | 893                            | 900                             |
| 921 Electricity                    | 1,096                         | 1,174                         | 1,100                          | 1,100                           |
| 923 Sewer & Water                  | 220                           | 259                           | 250                            | 250                             |
| 933 R & M Services - Equipment     | -                             | -                             | 1,000                          | 1,000                           |
| 942 Rentals - Equipment            | 670                           | 335                           | 1,000                          | 1,000                           |
| 959 Memberships & Dues             | 70                            | 35                            | 70                             | 70                              |
| 960 Meetings, Conf. & Seminars     | 305                           | 288                           | 400                            | 500                             |
| 970 Capital Outlay                 | 3,986                         | 8,263                         | 7,000                          | 14,500                          |
| <b><i>Total Cemetery</i></b>       | <b><u>216,460</u></b>         | <b><u>223,667</u></b>         | <b><u>191,163</u></b>          | <b><u>184,332</u></b>           |
| <i>Total FTEs</i>                  | 2                             | 2                             | 1.5                            | 1.5                             |

| <b><i>Summary</i></b>        |                       |                       |                       |                       |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services           | 182,177               | 191,241               | 150,500               | 132,362               |
| Supplies                     | 21,157                | 18,481                | 22,500                | 26,500                |
| Services                     | 7,802                 | 4,466                 | 9,800                 | 9,500                 |
| Insurance                    | 963                   | 893                   | 893                   | 900                   |
| Education & Training         | 375                   | 323                   | 470                   | 570                   |
| Capital Outlay               | 3,986                 | 8,263                 | 7,000                 | 14,500                |
| <b><i>Total Cemetery</i></b> | <b><u>216,460</u></b> | <b><u>223,667</u></b> | <b><u>191,163</u></b> | <b><u>184,332</u></b> |

# DELTA PATROL EATON COUNTY SHERIFF FY 2014 BUDGET



## DELTA TOWNSHIP

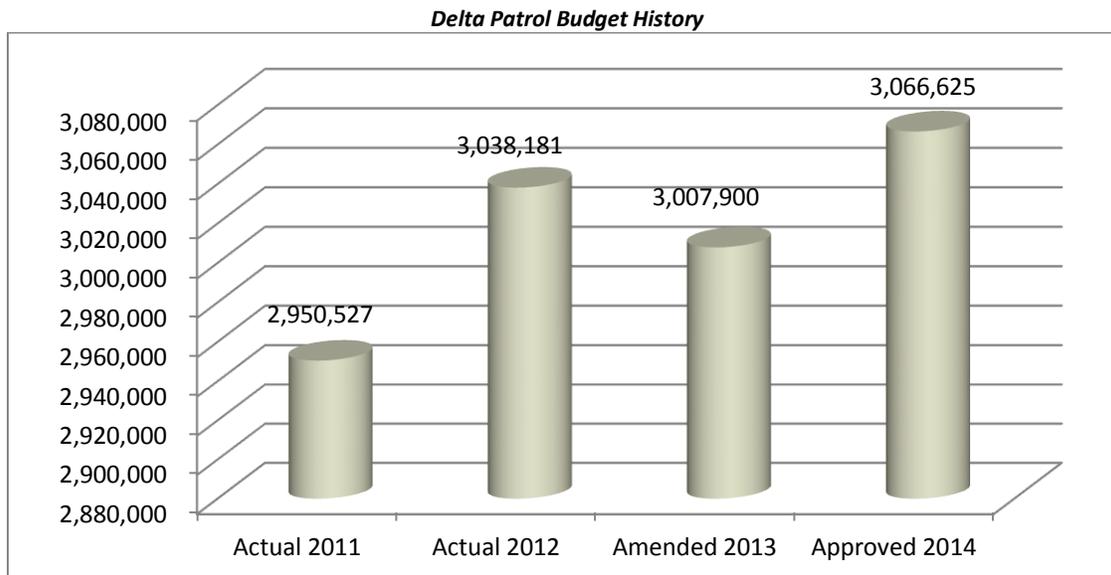
### Delta Patrol, Eaton County Sheriff's Office

Delta Township contracts with the Eaton County Sheriff's Office for police protection. This contract establishes the Delta Patrol, which is housed within the Administration Complex of Delta Township.

Delta Patrol is responsible for ensuring the safety of the community, investigating all criminal and civil complaints received, and follows through with prosecution if warranted. Delta Patrol is also responsible for enforcing all traffic laws, with an emphasis on the school zones in Delta Township, responds to and investigates all traffic accidents reported, and has a Community Services Deputy assigned to work closely with school officials as well as the community, to solve problems that arise daily.

#### Goals

- To enforce compliance with State laws, traffic laws, and local ordinances; and to arrest or cite violators as necessary.
- To provide a safe environment for vehicle and pedestrian traffic, by implementing effective traffic safety strategies and providing traffic/pedestrian safety information.
- To provide prompt, efficient service when public requests are received.
- To input report information into a computer database in compliance with State and Federal guidelines.
- To properly receive, record, and store property and criminal evidence.
- To build a new Delta Patrol Sub-Station that will be advantageous to the public, deputies, and township employees.



**DELTA TOWNSHIP**

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**2014 Objectives**

1. Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education.
2. Increase commercial motor vehicle inspections by 10% to ensure the safety of motorists traveling in Delta Township and preserve the infrastructure of the roadway.
3. Increase efforts to provide information to the Delta Township community regarding traffic safety and crime prevention services through the use of education presentations, internet, and social media such as Facebook and Twitter.
4. Increase the number of bicycle patrol hours by 10% in Delta Township neighborhoods, parks, and pathways.
5. Provide for efficient, effective cooperation and response to incidents/events where two or more public safety agencies are required through joint training and pre-operational planning.

| <b>Output Indicators</b>                                   | <b>2011</b> | <b>2012</b> | <b>As of July 2013</b> | <b>Target 2014</b> |
|--|-------------|-------------|------------------------|--------------------|
| Total number of service calls                              | 14,480      | 6,828       | 15,000                 | 15,000             |
| Traffic Encounters   | 7,851       | 4,784       | 8,500                  | 8,500              |
| Traffic Crashes  | 1,729       | 542         | 1,500                  | 1,300              |
| Total Number of Commercial Motor Vehicle Inspections       | 208         | 79          | 200                    | 220                |
| Bicycle Patrol Hours                                       | 262.5       | 162         | 300                    | 330                |
| Community Contacts/Public Education Programs Presented     | 559         | 244         | 400                    | 400                |
| Community Contact/Public Education Program Hours           | 559.25      | 182.75      | 250                    | 400                |
| D.A.R.E. Classes Taught                                    | 73*         | 95          | 100                    | 100                |
| Hours of D.A.R.E. Instruction                              | 142*        | 208         | 250                    | 210                |
| School Safety Programs/Presentations                       | 42          | 11          | 45                     | 50                 |
| Number of Facebook Followers                               | 460         | 700         | 800                    | 3,500              |
| Number of Twitter Followers                                | 100         | 133         | 150                    | 430                |
| Percentage of operation costs to General Fund Total Budget | 18.9%       | 20.0%       | 19.5%                  | 18.9%              |

\*DARE class numbers or hours were not tracked until April 2011.

**DELTA TOWNSHIP**

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**DELTA PATROL/EATON COUNTY SHERIFF ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-301**

|              |  | <u>Approved<br/>2014</u> |
|--------------|--|--------------------------|
| 728          | <b>Office Supplies</b>   | 500                      |
| 729          | <b>Photo Copies</b>  | 500                      |
| 740          | <b>Operating Supplies</b><br>Expenses for supplies that are not categorized as office supplies.                                | 1,000                    |
| 776          | <b>Repair &amp; Maintenance Supplies - Building</b><br>Funds for supplies for the care and maintenance of the ECSD substation. | 2,500                    |
| 806          | <b>Contractual Services</b>  | 61,200                   |
|              | Waverly Schools Crossing Guards  | 21,200                   |
|              | ECSD Work Crew   | 40,000                   |
| 807          | <b>Sheriff's Contract</b>  | 2,983,425                |
| 852          | <b>Telephone</b>   | 500                      |
| 921          | <b>Electricity</b>   | 8,000                    |
| 922          | <b>Heat</b>  | 2,800                    |
| 923          | <b>Sewer and Water</b>   | 1,200                    |
| 931          | <b>Repair &amp; Maintenance - Building</b>   | 5,000                    |
| <b>TOTAL</b> |  | <u><u>3,066,625</u></u>  |

**DELTA TOWNSHIP**

**DELTA PATROL/EATON COUNTY SHERIFF ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

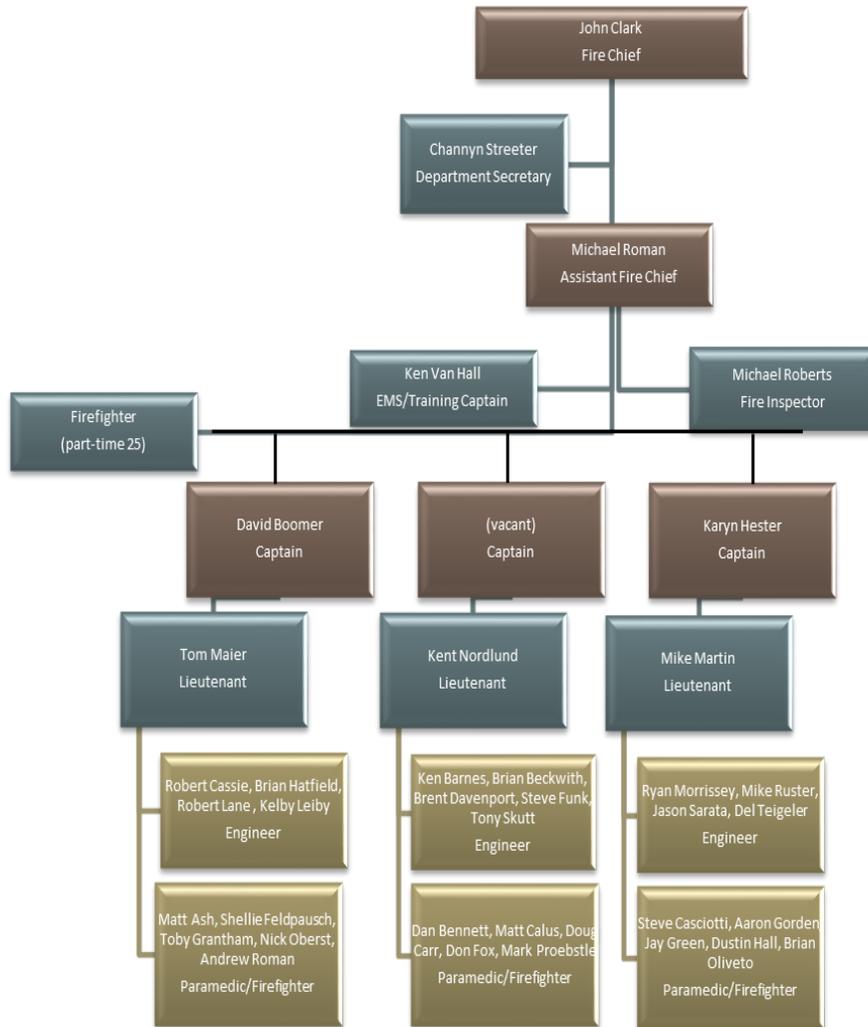
**Sheriff Activity - 301**

| <b><u>Acct #</u></b>                     | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>728</b> Office Supplies               | -                             | -                             | 500                            | 500                             |
| <b>729</b> Photo Copies                  | 488                           | 330                           | 500                            | 500                             |
| <b>740</b> Operating Supplies            | 435                           | 541                           | 1,000                          | 1,000                           |
| <b>776</b> Building Maintenance Supplies | 2,688                         | 1,641                         | 3,000                          | 2,500                           |
| <b>806</b> Contractual Services          | 57,064                        | 55,510                        | 75,000                         | 61,200                          |
| <b>807</b> Sheriff Contract              | 2,873,886                     | 2,963,676                     | 2,905,400                      | 2,983,425                       |
| <b>808</b> Legal Fees                    | -                             | -                             |                                |                                 |
| <b>852</b> Telephone                     | 527                           | 360                           | 500                            | 500                             |
| <b>921</b> Electricity                   | 9,459                         | 10,323                        | 8,000                          | 8,000                           |
| <b>922</b> Heat                          | 2,481                         | 1,739                         | 2,800                          | 2,800                           |
| <b>923</b> Sewer & Water                 | 911                           | 1,276                         | 1,200                          | 1,200                           |
| <b>931</b> R & M Services - Building     | 2,589                         | 2,785                         | 10,000                         | 5,000                           |
| <b>970</b> Capital Outlay                |                               |                               |                                |                                 |
| <b><i>Total Sheriff Activity</i></b>     | <b><u>2,950,527</u></b>       | <b><u>3,038,181</u></b>       | <b><u>3,007,900</u></b>        | <b><u>3,066,625</u></b>         |

| <b><i>Summary</i></b>                |                         |                         |                         |                         |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Supplies                             | 3,611                   | 2,512                   | 5,000                   | 4,500                   |
| Services                             | 2,946,916               | 3,035,669               | 3,002,900               | 3,062,125               |
| Capital Outlay                       | -                       | -                       | -                       | -                       |
| <b><i>Total Sheriff Activity</i></b> | <b><u>2,950,527</u></b> | <b><u>3,038,181</u></b> | <b><u>3,007,900</u></b> | <b><u>3,066,625</u></b> |



# FIRE-EOC-AMBULANCE DEPARTMENT FY 2014 BUDGET



## DELTA TOWNSHIP

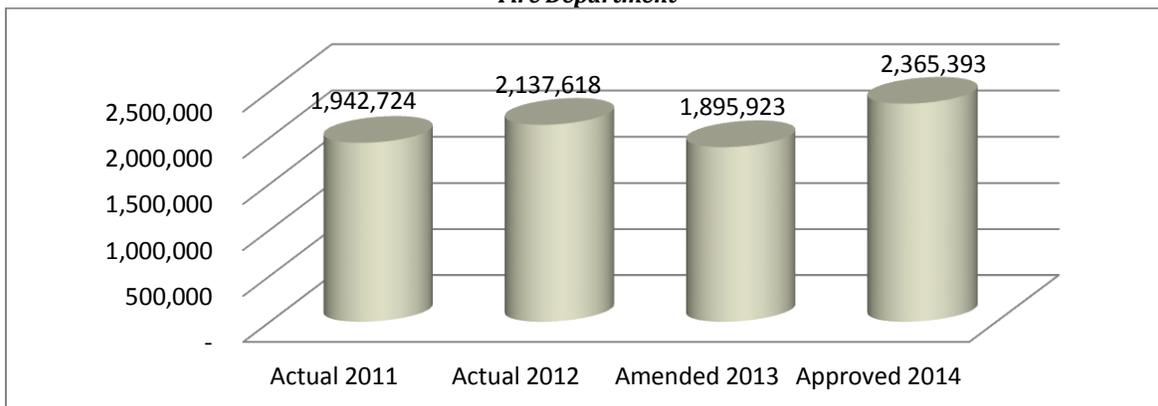
### FIRE/EOC/AMBULANCE DEPARTMENT

The Delta Township Fire Department provides definitive fire protection and emergency medical care for the residents of the township, as well as mutual aid to our surrounding municipalities. The Fire Department has the responsibility to raise the level of public awareness relating to life safety and family protection plans during disasters; teach and inform the public of fire dangers, communicable diseases, and medical life-safety procedures; train all fire department personnel in the latest techniques, standards, and equipment used in the fire, rescue, and emergency medical fields; and to work in partnership with surrounding jurisdictions and to maintain appropriate levels of emergency response through automatic response and mutual aid programs.

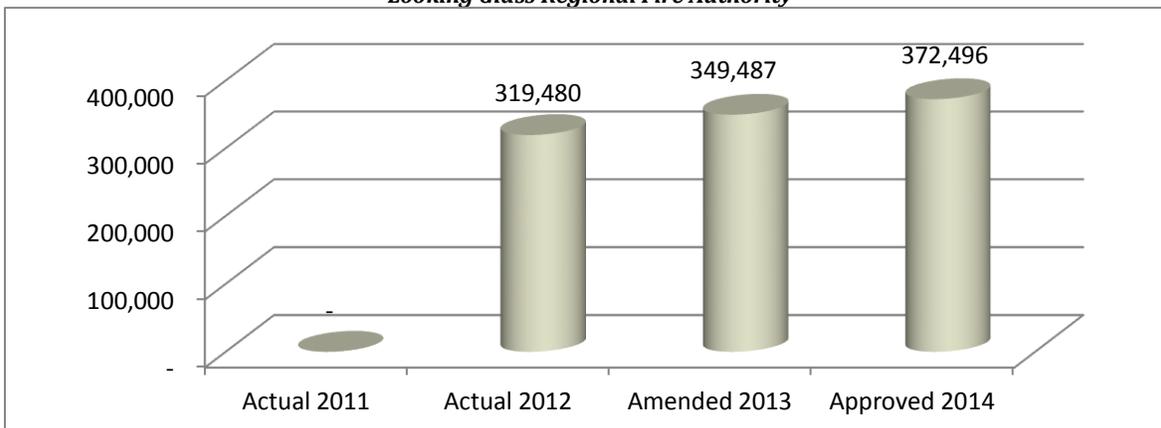
#### Goals

- To provide the highest quality of fire protection possible, thereby saving lives and property from the ravages of fire. To provide the highest quality of advanced life support delivery system possible, thereby saving lives and minimizing the effects of medical emergencies and injuries.
- To provide for community improvement through fire department sponsored public education.
- To develop, deliver, evaluate, and document training of fire department members.
- To ensure that training meets all federal, state, and local mandated requirements.

*Fire Department*

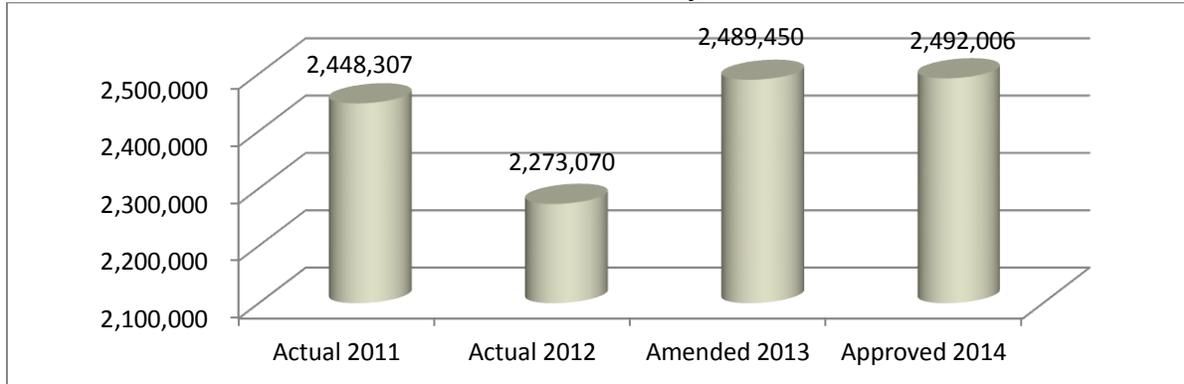


*Looking Glass Regional Fire Authority*

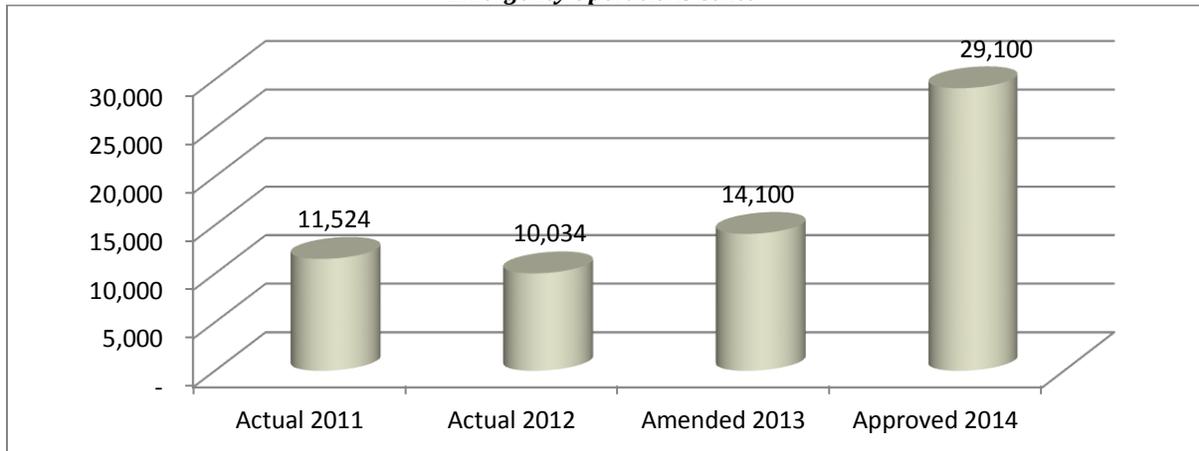


## DELTA TOWNSHIP

*Ambulance Activity*



*Emergency Operations Center*



### 2014 Objectives

1. To increase the number of fire inspections conducted. Increasing the number of fire inspections will ultimately decrease property loss.
2. To decrease the number of on-the-job and work-related injuries.
3. To increase overall professional development training.
4. To reduce overtime costs for Metro training by 15%.
5. To maintain a response time average of 5 minutes per alarm for EMS response, and 6 minutes per alarm for Fire response.
6. To reduce purchasing costs of medical supplies by continuing to partner in cooperative pool-purchasing efforts.

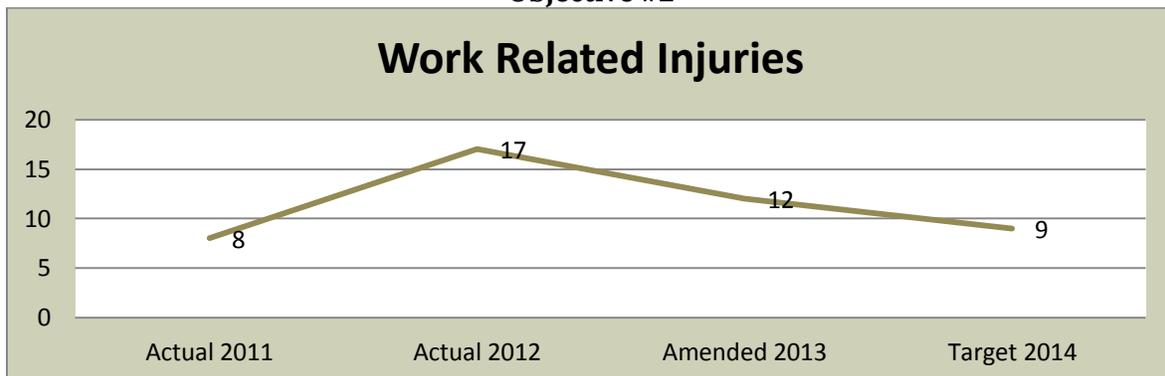
**DELTA TOWNSHIP**

| <b>Output Indicators</b>   | <b>2011</b> | <b>2012</b>   | <b>As of July 2013</b> | <b>Target 2014</b> |
|--|-------------|---------------|------------------------|--------------------|
| Fire Inspections   | 400         | 500           | 500                    | 650                |
| Plan Reviews – Turn-around Time  | 24 hours    | 24 hours      | 24 hours               | 48                 |
| EMS Response Time – Percentage of 5 Minutes or less per alarm                | 100%        | 100%          | 100%                   | 100%               |
| Fire Response Time – Average minutes response time per alarm                 | 6:0         | 6:0           | 6:0                    | 6.0                |
| Overtime Costs for Metro Training  | \$34,000    | \$30,000      | \$34,000               | 30,000             |
| Fire Runs  | 1,250       | Not Estimated | Not Estimated          | Not Estimated      |
| EMS Runs   | 3,625       | Not Estimated | Not Estimated          | Not Estimated      |
| Work-related Injuries  | 8           | 12            | 9                      | 0                  |
| Training hours – Department-wide   | 1,896       | 4,000         | 4,000                  | 6,500              |
| Percentage operation costs to General Fund Total Budget – Fire               | 12.2%       |               | 12.3%                  | 14.6%              |
| Percentage operation costs to General Fund Total Budget – Looking Glass Fire | --          |               | 2.4%                   | 2.4%               |
| Percentage operation costs to General Fund Total Budget – Ambulance          | 15.2%       |               | 16.1%                  | 15.4%              |
| Percentage operation costs to General Fund Total Budget – EOC                | .1%         |               | .09%                   | .18%               |

**Objective #1**



**Objective #2**



**DELTA TOWNSHIP**

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**FIRE DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>945,585</b>           |
| <b>703 Salaries &amp; Wages - Temporary</b><br>Wages for part-time staffing.  | <b>32,100</b>            |
| <b>704 Salaries &amp; Wages - Overtime</b>  | <b>45,000</b>            |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.                                   | <b>26,134</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>77,413</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>37,405</b>            |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>202,487</b>           |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>30,094</b>            |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations. | <b>90,009</b>            |

**DELTA TOWNSHIP**

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**FIRE DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336**

|            |   | <b>Approved<br/>2014</b> |
|------------|---|--------------------------|
| <b>723</b> | <b>Food Allowance</b><br>A contractual item negotiated with the firefighters union for full time employees only.  | <b>7,116</b>             |
| <b>724</b> | <b>Uniform Allowance</b><br>Work uniforms and cleaning expenses are provided for all firefighters.                | <b>7,500</b>             |
| <b>728</b> | <b>Office Supplies</b>  | <b>1,200</b>             |
| <b>729</b> | <b>Photo Copies</b>   | <b>400</b>               |
| <b>730</b> | <b>Postage</b>  | <b>500</b>               |
| <b>731</b> | <b>Publications</b>   | <b>400</b>               |
| <b>740</b> | <b>Operating Supplies</b>   | <b>40,000</b>            |
|            | Replace 10 sets of Turnout Gear   | <b>23,000</b>            |
|            | Replacement of 2 gas detectors  | <b>5,000</b>             |
|            | Replacement Fire Hose   | <b>5,000</b>             |
|            | Other Supplies  | <b>7,000</b>             |
| <b>759</b> | <b>Tools</b>  | <b>500</b>               |
| <b>776</b> | <b>Repair &amp; Maintenance Supplies - Building</b><br>Building maintenance supplies for the three fire stations. | <b>5,000</b>             |
| <b>778</b> | <b>Repair &amp; Maintenance Supplies - Equipment</b>  | <b>5,000</b>             |
| <b>780</b> | <b>Grounds Maintenance</b><br>Irrigation system supplies/repair weed control.                                     | <b>500</b>               |

**DELTA TOWNSHIP**

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**FIRE DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>806</b> | <b>Contractual Services</b><br>Legal fees, consultant fees, temporary personnel, trash removal,<br>software maintenance, monitoring services.<br>Includes CPSE accreditation.   | <b>5,000</b>             |
| <b>851</b> | <b>Radio Maintenance</b><br>Funds to cover costs of maintenance, upgrade station<br>alert system and replace multi-band portable.   | <b>7,500</b>             |
| <b>852</b> | <b>Telephone</b>  | <b>8,000</b>             |
|            | Cell Phones   | <b>4,500</b>             |
|            | Land Lines  | <b>2,500</b>             |
|            | Repairs   | <b>1,000</b>             |
| <b>862</b> | <b>Gasoline</b><br>Increase based on 2013 6-month actual.   | <b>30,000</b>            |
| <b>863</b> | <b>Vehicle Maintenance</b>  | <b>50,000</b>            |
| <b>881</b> | <b>Fire Prevention</b><br>Public education materials, and materials for local schools.<br>Additional \$1,000 new juvenile firesetter program & additional<br>fire safety materials for extended program by new inspector. | <b>7,000</b>             |
| <b>903</b> | <b>Printing</b>   | <b>700</b>               |
| <b>911</b> | <b>Fleet Insurance</b>  | <b>12,200</b>            |
| <b>912</b> | <b>Liability Insurance</b>  | <b>9,000</b>             |
| <b>921</b> | <b>Electricity</b>  | <b>20,000</b>            |
| <b>922</b> | <b>Heat</b>   | <b>12,500</b>            |
| <b>923</b> | <b>Sewer and Water</b>  | <b>2,400</b>             |

**DELTA TOWNSHIP**

---

**FIRE DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336**

|  | <u>Approved<br/>2014</u>         |
|--|----------------------------------|
| <b>931 Repair &amp; Maintenance - Building</b><br>Includes station #3 exhaust system replacement.  | <b>12,000</b>                    |
| <b>933 Repair &amp; Maintenance - Equipment</b>  | <b>3,000</b>                     |
| <b>934 Opticom Upgrades and Repair</b>   | <b>2,000</b>                     |
| <b>943 Rental - Hydrants</b>   | <b>138,000</b>                   |
| <b>957 Education &amp; Training</b><br>Includes \$1,250 for firefighter Blue Card training pursuant to Metro Shared Service participation.   | <b>9,750</b>                     |
| <b>959 Membership &amp; Dues</b>   | <b>2,000</b>                     |
| <b>960 Meetings, Conferences &amp; Seminars</b><br>Funds budgeted for Western MI Assoc. of Fire Chiefs, Fire dept. instructor's conference, International Assoc. Fire Chiefs, emergency management, and homeland security. | <b>3,500</b>                     |
| <b>970 Capital Outlay</b>  | <b>476,500</b>                   |
| Engine-Rescue and Equipment  | <b>450,000</b>                   |
| 2 Dr 4x4 Pickup (replaces car 404)   | <b>19,000</b>                    |
| Technology Upgrade - Training/EOC Rm.  | <b>7,500</b>                     |
| <b>TOTAL</b>   | <b><u><u>\$2,365,393</u></u></b> |

**DELTA TOWNSHIP**

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**FIRE GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending, December 31:

**Fire Department - 336**

| <b><u>Acct #</u></b>               | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| 702 Salaries & Wages - Regular     | 786,818                       | 909,793                       | 904,561                        | 945,585                         |
| 703 Salaries & Wages - Temporary   | 30,107                        | 54,836                        | 60,450                         | 32,100                          |
| 704 Salaries & Wages - OT          | 93,674                        | 92,754                        | 75,000                         | 45,000                          |
| 706 Salaries & Wages - Longevity   | 21,478                        | 24,178                        | 23,692                         | 26,134                          |
| 715 F.I.C.A.                       | 81,702                        | 81,051                        | 76,135                         | 77,413                          |
| 717 Worker's Comp. Insurance       | 23,450                        | 32,446                        | 32,051                         | 37,405                          |
| 719 Health Insurance               | 183,871                       | 166,866                       | 182,321                        | 202,487                         |
| 720 Life, Dental & LTD Insurance   | 32,942                        | 29,982                        | 30,566                         | 30,094                          |
| 721 Pension                        | 90,076                        | 92,819                        | 86,074                         | 90,009                          |
| 723 Food Allowance                 | 6,908                         | 6,964                         | 6,523                          | 7,116                           |
| 724 Cleaning/Laundry/Uniforms      | 8,693                         | 7,320                         | 7,500                          | 7,500                           |
| 728 Office Supplies                | 1,732                         | 1,103                         | 1,200                          | 1,200                           |
| 729 Photo Copies                   | 554                           | 465                           | 400                            | 400                             |
| 730 Postage                        | 285                           | 1,282                         | 750                            | 500                             |
| 731 Publications                   | 85                            | -                             | 400                            | 400                             |
| 740 Operating Supplies             | 189,507                       | 43,234                        | 35,000                         | 40,000                          |
| 759 Tools                          | 155                           | 242                           | 500                            | 500                             |
| 776 Building Maintenance Supplies  | 6,160                         | 6,642                         | 5,000                          | 5,000                           |
| 778 Equipment Maintenance Supplies | 12,197                        | 4,189                         | 5,000                          | 5,000                           |
| 780 Grounds Maintenance Supplies   | -                             | -                             | 500                            | 500                             |
| 806 Contractual Services           | 26,079                        | 17,333                        | 15,000                         | 5,000                           |
| 851 Radio Maintenance              | 26,558                        | 8,019                         | 7,500                          | 7,500                           |
| 852 Telephone                      | 10,638                        | 9,257                         | 8,100                          | 8,000                           |
| 861 Mileage                        | -                             | 40                            | -                              | -                               |
| 862 Gasoline & Diesel              | 30,875                        | 29,384                        | 26,000                         | 30,000                          |
| 863 Vehicle Maintenance            | 54,284                        | 39,834                        | 50,000                         | 50,000                          |
| 881 Fire Prevention                | 6,997                         | 7,776                         | 6,000                          | 7,000                           |
| 903 Printing                       | 725                           | 57                            | 700                            | 700                             |
| 911 Fleet Insurance                | 7,464                         | 11,600                        | 11,600                         | 12,200                          |
| 912 Liability Insurance            | 9,200                         | 8,500                         | 8,500                          | 9,000                           |
| 921 Electricity                    | 23,898                        | 18,472                        | 20,000                         | 20,000                          |
| 922 Heat                           | 8,967                         | 8,410                         | 15,000                         | 12,500                          |
| 923 Sewer & Water                  | 2,166                         | 3,366                         | 2,400                          | 2,400                           |
| 931 R & M Services- Building       | 12,889                        | 6,579                         | 8,000                          | 12,000                          |

**DELTA TOWNSHIP**

**FIRE GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending, December 31:

**Fire Department - 336**

| <b><u>Acct #</u></b>                  | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|---------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>933</b> R & M Service - Equipment  | 4,226                         | 5,054                         | 3,000                          | 3,000                           |
| <b>934</b> R & M Services - Opticom   | 1,410                         | 2,958                         | 2,000                          | 2,000                           |
| <b>943</b> Rentals - Hydrant          | 134,890                       | 137,830                       | 136,000                        | 138,000                         |
| <b>957</b> Education & Training       | 6,456                         | 16,223                        | 8,500                          | 9,750                           |
| <b>959</b> Memberships & Dues         | 744                           | 1,717                         | 2,000                          | 2,000                           |
| <b>960</b> Meetings, Conf. & Seminars | 1,288                         | 2,676                         | 3,500                          | 3,500                           |
| <b>970</b> Capital Outlay             | 2,576                         | 246,367                       | 28,500                         | 476,500                         |
| <b><i>Total Fire Department</i></b>   | <b><u>1,942,724</u></b>       | <b><u>2,137,618</u></b>       | <b><u>1,895,923</u></b>        | <b><u>2,365,393</u></b>         |
| <i>Total FTEs</i>                     | 19.5                          | 30.0                          | 27.5                           | 28.5                            |

| <b><i>Summary</i></b>               |                         |                         |                         |                         |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel Services                  | 1,351,027               | 1,491,689               | 1,477,373               | 1,493,343               |
| Supplies                            | 250,244                 | 93,861                  | 82,250                  | 91,000                  |
| Services                            | 178,837                 | 127,155                 | 137,700                 | 130,100                 |
| Insurance                           | 16,664                  | 20,100                  | 20,100                  | 21,200                  |
| Education & Training                | 8,488                   | 20,616                  | 14,000                  | 15,250                  |
| Debt Payments                       | -                       | -                       | -                       | -                       |
| Capital Outlay                      | 2,576                   | 246,367                 | 28,500                  | 476,500                 |
| Grants and Other                    | 134,890                 | 137,830                 | 136,000                 | 138,000                 |
| <b><i>Total Fire Department</i></b> | <b><u>1,942,724</u></b> | <b><u>2,137,618</u></b> | <b><u>1,895,923</u></b> | <b><u>2,365,393</u></b> |

**DELTA TOWNSHIP**

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**EMERGENCY OPERATIONS CENTER  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336.344**

|  | <b>Approved<br/>2014</b> |
|--|--------------------------|
| <b>740 Operating Supplies</b><br>This account is used for the purchase of items such as file folders,<br>envelopes, stationary and other general supplies. | <b>500</b>               |
| <b>778 Repair &amp; Maintenance - Supplies</b>   | <b>100</b>               |
| <b>806 Contractual Services</b><br>Annual and preventative maintenance for tornado sirens and<br>other related emergency operations.                       | <b>4,500</b>             |
| <b>852 Telephone</b>   | <b>500</b>               |
| <b>921 Electricity</b>   | <b>7,000</b>             |
| <b>931 Repair &amp; Maintenance - Building</b>   | <b>500</b>               |
| <b>933 Repair &amp; Maintenance - Equipment</b>  | <b>400</b>               |
| <b>960 Meetings, Conferences &amp; Seminars</b><br>MSP EM Conferences - Fall & Spring (Mandatory for Grants)   | <b>600</b>               |
| <b>970 Capital Outlay</b><br>Proposed expenses for equipment as may be required during<br>FY 2014.   | <b>15,000</b>            |
| <b>TOTAL</b>   | <b>29,100</b>            |

**DELTA TOWNSHIP**

**EOC GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending, December 31:

**Emergency Operations - 336.344**

| <b><u>Acct #</u></b>                      | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>726</b> Disaster Relief Supplies       | -                             |                               |                                |                                 |
| <b>740</b> Operating Supplies             | 1,100                         | 290                           | 500                            | 500                             |
| <b>778</b> Equipment Maintenance Supplies | -                             | 0                             | 100                            | 100                             |
| <b>806</b> Contractual Services           | 4,419                         | 4402                          | 4,500                          | 4,500                           |
| <b>852</b> Telephone                      | 883                           | 0                             | 500                            | 500                             |
| <b>921</b> Electricity                    | 4,811                         | 5270                          | 7,000                          | 7,000                           |
| <b>931</b> R & M Services - Building      | -                             | 0                             | 500                            | 500                             |
| <b>933</b> R & M Services - Equipment     | -                             | 0                             | 400                            | 400                             |
| <b>957</b> Education & Training           | -                             | 0                             |                                |                                 |
| <b>960</b> Meetings, Conf. & Seminars     | 310                           | 72                            | 600                            | 600                             |
| <b>970</b> Capital Outlay                 | -                             |                               | -                              | 15,000                          |
| <b><i>Total Emergency Operations</i></b>  | <b><u>11,524</u></b>          | <b><u>10,034</u></b>          | <b><u>14,100</u></b>           | <b><u>29,100</u></b>            |
| <i>Total FTEs</i>                         | 0.0                           | 0.0                           | 0.0                            | 0.0                             |

|                         |                      |                      |                      |                      |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
| <b><i>Summary</i></b>   |                      |                      |                      |                      |
| Supplies                | 1,100                | 290                  | 600                  | 600                  |
| Services                | 10,424               | 9,744                | 13,500               | 13,500               |
| Capital Outlay          | -                    |                      | -                    | 15,000               |
| <b><i>Total EOC</i></b> | <b><u>11,524</u></b> | <b><u>10,034</u></b> | <b><u>14,100</u></b> | <b><u>29,100</u></b> |

**DELTA TOWNSHIP**

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**AMBULANCE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-651**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>702</b> | <b>Salaries &amp; Wages - Regular</b>   | <b>1,319,971</b>         |
| <b>703</b> | <b>Salaries &amp; Wages - Temporary</b><br>Budget amount represents wages for part-time firefighters.   | <b>45,000</b>            |
| <b>704</b> | <b>Salaries &amp; Wages - Overtime</b><br>Reduction of \$15,000 as a result of limiting full-time vacations to one person per day.  | <b>35,000</b>            |
| <b>706</b> | <b>Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>17,191</b>            |
| <b>715</b> | <b>F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>106,733</b>           |
| <b>717</b> | <b>Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>53,613</b>            |
| <b>719</b> | <b>Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>293,837</b>           |
| <b>720</b> | <b>Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>45,872</b>            |
| <b>721</b> | <b>Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees; bargaining unit employees contribute to MERS based upon actuarial valuations.        | <b>122,143</b>           |

**DELTA TOWNSHIP**

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**AMBULANCE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-651**

|                |  | <u>Approved<br/>2014</u> |
|----------------|--|--------------------------|
| <b>723</b>     | <b>Food Allowance</b><br>A contractual item negotiated with the firefighters union for full time employees only. | <b>13,046</b>            |
| <b>724</b>     | <b>Uniform Allowance</b><br>Work uniforms and cleaning expenses are provided for all firefighters and EMS.       | <b>7,000</b>             |
| <b>728</b>     | <b>Office Supplies</b>   | <b>2,000</b>             |
| <b>729</b>     | <b>Photo Copies</b>  | <b>250</b>               |
| <b>730</b>     | <b>Postage</b>   | <b>250</b>               |
| <b>731</b>     | <b>Publications</b>  | <b>450</b>               |
| <b>740</b>     | <b>Operating Supplies</b><br>Replacement batteries for LP15 and Lucas.   | <b>12,000</b>            |
| <b>760</b>     | <b>Medical Supplies</b>  | <b>52,000</b>            |
| <b>776</b>     | <b>Repair &amp; Maintenance Supplies - Building</b>  | <b>5,000</b>             |
| <b>778</b>     | <b>Repair &amp; Maintenance Supplies - Equipment</b>   | <b>2,500</b>             |
| <b>780</b>     | <b>Grounds Maintenance</b><br>Irrigation system supplies & repairs and weed control.                             | <b>500</b>               |
| <b>806</b>     | <b>Contract Services</b>   | <b>16,000</b>            |
|                | New LifePak Reduced Maintenance contract   | <b>13,500</b>            |
|                | CPSE Accreditation   | <b>2,500</b>             |
| <b>815.010</b> | <b>Ambulance Fees - Residents</b>  | <b>185,000</b>           |
| <b>851</b>     | <b>Radio Maintenance</b><br>Funds for replacement speaker mics and multi-band portable.                          | <b>8,500</b>             |

**DELTA TOWNSHIP**

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**AMBULANCE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-651**

|     |   | <u>Approved<br/>2014</u> |
|-----|---|--------------------------|
| 852 | <b>Telephone</b><br>Cell ph. service & equipment.   | 5,000                    |
| 862 | <b>Gasoline</b>   | 24,000                   |
| 863 | <b>Vehicle Maintenance</b>  | 18,000                   |
| 903 | <b>Printing</b><br>Protocols and short medical report forms.  | 900                      |
| 911 | <b>Fleet Insurance</b>  | 8,300                    |
| 912 | <b>Liability Insurance</b>  | 11,600                   |
| 921 | <b>Electricity</b>  | 18,500                   |
| 922 | <b>Heat</b>   | 15,000                   |
| 923 | <b>Sewer and Water</b>  | 2,500                    |
| 931 | <b>Repair &amp; Maintenance - Building</b><br>Includes station #3 exhaust system replacement.           | 12,000                   |
| 933 | <b>Repair &amp; Maintenance - Equipment</b>   | 1,500                    |
| 934 | <b>Opticom Upgrades and Repair</b>  | 2,500                    |
| 957 | <b>Education &amp; Training</b>   | 10,250                   |
|     | ACLS  | 2,500                    |
|     | IC Cert & Cont. Ed.   | 2,500                    |
|     | Outside Training  | 4,000                    |
|     | Blue Card training  | 1,250                    |
| 959 | <b>Membership &amp; Dues</b>  | 600                      |
| 960 | <b>Meetings, Conferences &amp; Seminars</b><br>IAFC, EMS IC, and 1/2 CPSE EMS Accreditation Conference. | 2,000                    |

**DELTA TOWNSHIP**

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**AMBULANCE  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-651**

|              |                                 |              | <b>Approved<br/>2014</b>     |
|--------------|---------------------------------|--------------|------------------------------|
|              |                                 |              | <hr/>                        |
| <b>970</b>   | <b>Capital Outlay</b>           |              | <b>15,500</b>                |
|              | Replacement Ambulance Cot       | <b>5,500</b> |                              |
|              | Replacement Stair Chair         | <b>2,500</b> |                              |
|              | Technology Upgrade Training/EOC | <b>7,500</b> |                              |
| <b>TOTAL</b> |                                 |              | <hr/> <b>2,492,006</b> <hr/> |

**DELTA TOWNSHIP**

**AMBULANCE ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Ambulance Activity - 651**

| <b><u>Acct #</u></b>                      | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>702</b> Salaries & Wages - Regular     | 1,213,494                     | 1,121,406                     | 1,206,288                      | 1,319,971                       |
| <b>703</b> Salaries & Wages - Temporary   | 32,451                        | 45,670                        | 60,600                         | 45,000                          |
| <b>704</b> Salaries & Wages - OT          | 102,808                       | 102,334                       | 55,000                         | 35,000                          |
| <b>706</b> Salaries & Wages - Longevity   | 9,983                         | 12,448                        | 18,300                         | 17,191                          |
| <b>715</b> F.I.C.A.                       | 93,454                        | 95,492                        | 99,179                         | 106,733                         |
| <b>717</b> Worker's Comp. Insurance       | 44,760                        | 38,984                        | 42,859                         | 53,613                          |
| <b>719</b> Health Insurance               | 193,852                       | 203,248                       | 243,668                        | 293,837                         |
| <b>720</b> Life, Dental & LTD Insurance   | 32,922                        | 33,545                        | 40,955                         | 45,872                          |
| <b>721</b> Pension                        | 112,146                       | 117,624                       | 114,084                        | 122,143                         |
| <b>723</b> Food Allowance                 | 10,679                        | 9,942                         | 11,267                         | 13,046                          |
| <b>724</b> Cleaning/Laundry/Uniform       | 6,941                         | 5,880                         | 7,000                          | 7,000                           |
| <b>728</b> Office Supplies                | 1,642                         | 1,236                         | 2,000                          | 2,000                           |
| <b>729</b> Photo Copies                   | -                             | -                             | 250                            | 250                             |
| <b>730</b> Postage                        | 31                            | 216                           | 250                            | 250                             |
| <b>731</b> Publications                   | 816                           | -                             | 450                            | 450                             |
| <b>740</b> Operating Supplies             | 13,329                        | 7,814                         | 12,000                         | 12,000                          |
| <b>760</b> Medical Supplies               | 47,761                        | 59,555                        | 50,000                         | 52,000                          |
| <b>776</b> Building Maintenance Supplies  | 5,916                         | 8,147                         | 5,000                          | 5,000                           |
| <b>778</b> Equipment Maintenance Supplies | 696                           | 5,172                         | 2,500                          | 2,500                           |
| <b>780</b> Grounds Maintenance Supplies   | -                             | -                             | 500                            | 500                             |
| <b>806</b> Contractual Services           | 25,240                        | 14,249                        | 16,000                         | 16,000                          |
| <b>815</b> Ambulance Fees-Residents       | 178,904                       | 211,161                       | 180,000                        | 185,000                         |
| <b>851</b> Radio Maintenance              | 20,206                        | 8,123                         | 8,500                          | 8,500                           |
| <b>852</b> Telephone                      | 6,140                         | 4,563                         | 5,000                          | 5,000                           |
| <b>861</b> Mileage                        | -                             | -                             | -                              | -                               |
| <b>862</b> Gasoline & Diesel              | 12,964                        | 24,230                        | 22,000                         | 24,000                          |
| <b>863</b> Vehicle Maintenance            | 21,528                        | 33,430                        | 18,000                         | 18,000                          |
| <b>903</b> Printing                       | 904                           | 376                           | 900                            | 900                             |
| <b>911</b> Fleet Insurance                | 9,000                         | 8,300                         | 8,300                          | 8,300                           |
| <b>912</b> Liability Insurance            | 12,000                        | 11,000                        | 11,000                         | 11,600                          |
| <b>921</b> Electricity                    | 22,637                        | 18,291                        | 18,500                         | 18,500                          |
| <b>922</b> Heat                           | 7,959                         | 8,410                         | 15,000                         | 15,000                          |
| <b>923</b> Sewer & Water                  | 1,892                         | 3,087                         | 2,500                          | 2,500                           |
| <b>931</b> R & M Services - Building      | 7,378                         | 6,273                         | 8,000                          | 12,000                          |
| <b>933</b> R & M Services - Equipment     | 1,816                         | 895                           | 1,500                          | 1,500                           |
| <b>934</b> R & M Services - Opticom       | 50                            | -                             | 2,500                          | 2,500                           |
| <b>957</b> Education & Training           | 2,248                         | 4,549                         | 9,000                          | 10,250                          |

**DELTA TOWNSHIP**

**AMBULANCE ACTIVITY GENERAL FUND**

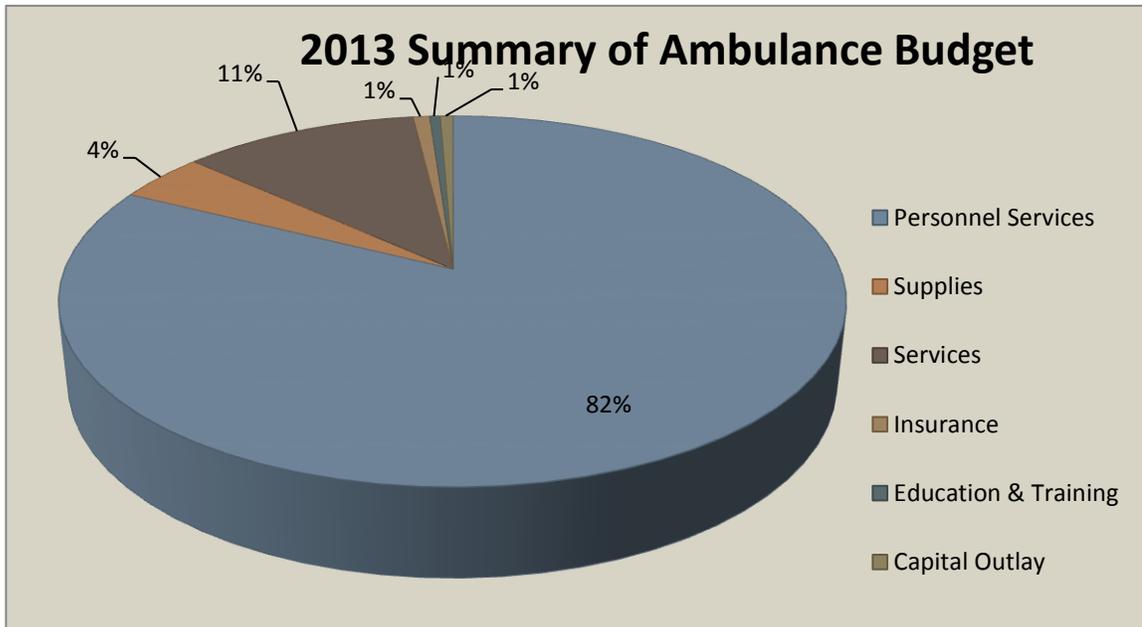
**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Ambulance Activity - 651**

| <u>Acct #</u>                         | <u>Actual<br/>2011</u>  | <u>Actual<br/>2012</u>  | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|---------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>959</b> Memberships & Dues         | 100                     | 680                     | 600                     | 600                      |
| <b>960</b> Meetings, Conf. & Seminars | -                       | 1,060                   | 1,500                   | 2,000                    |
| <b>963</b> Miscellaneous - Other      | -                       |                         | 2,500                   | -                        |
| <b>970</b> Capital Outlay             | 193,662                 | 45,680                  | 186,000                 | 15,500                   |
| <b>Total Ambulance Activity</b>       | <b><u>2,448,307</u></b> | <b><u>2,273,070</u></b> | <b><u>2,489,450</u></b> | <b><u>2,492,006</u></b>  |
| <i>Total FTEs</i>                     | 23.5                    | 20.0                    | 20.0                    | 22.0                     |

| <b>Summary</b>                  |                         |                         |                         |                         |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel Services              | 1,846,547               | 1,780,693               | 1,892,200               | 2,052,406               |
| Supplies                        | 90,096                  | 112,250                 | 104,450                 | 105,950                 |
| Services                        | 294,655                 | 308,858                 | 276,400                 | 285,400                 |
| Insurance                       | 21,000                  | 19,300                  | 19,300                  | 19,900                  |
| Education & Training            | 2,348                   | 6,289                   | 11,100                  | 12,850                  |
| Capital Outlay                  | 193,662                 | 45,680                  | 186,000                 | 15,500                  |
| <b>Total Ambulance Activity</b> | <b><u>2,448,307</u></b> | <b><u>2,273,070</u></b> | <b><u>2,489,450</u></b> | <b><u>2,492,006</u></b> |



**DELTA TOWNSHIP**

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**LOOKING GLASS REGIONAL FIRE AUTHORITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336.333**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b><br>Three full-time employees.   | <b>152,097</b>           |
| <b>703 Salaries &amp; Wages - Temporary</b>   | <b>106,050</b>           |
| <b>704 Salaries &amp; Wages - Overtime</b><br>Based on formula: 110,000 / 30 FT = \$3,666 / FT  | <b>15,000</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.   | <b>18,880</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>9,399</b>             |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>25,992</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>5,335</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations. | <b>13,689</b>            |
| <b>723 Food Allowance</b><br>A contractual item negotiated with the firefighters union for full time employees only.  | <b>1,779</b>             |

**DELTA TOWNSHIP**

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**LOOKING GLASS REGIONAL FIRE AUTHORITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336.333**

|  | <u>Approved<br/>2014</u>       |
|--|--------------------------------|
| <b>724 Uniform Allowance</b><br>Based on 3 FT and 12 PT employees.                           | <b>1,500</b>                   |
| <b>740 Operating Supplies</b>  | <b>3,000</b>                   |
| <b>760 Medical Supplies</b><br>Increase based on 6 month actual.                             | <b>6,475</b>                   |
| <b>806 Contractual Services</b><br>Ambulance Only - LifePak 15 maintenance contract & other. | <b>1,000</b>                   |
| <b>851 Radio Maintenance</b><br>Ambulance radios & radio equipment only.                     | <b>1,000</b>                   |
| <b>852 Telephone</b><br>Station #2 (LGRFA) officer cell phone.                               | <b>300</b>                     |
| <b>862 Gasoline</b>  | <b>4,500</b>                   |
| <b>911 Fleet Insurance</b>   | <b>2,000</b>                   |
| <b>957 Education &amp; Training</b>  | <b>4,500</b>                   |
| <b>TOTAL</b>   | <b><u><u>\$372,496</u></u></b> |

**DELTA TOWNSHIP**

**LOOKING GLASS GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

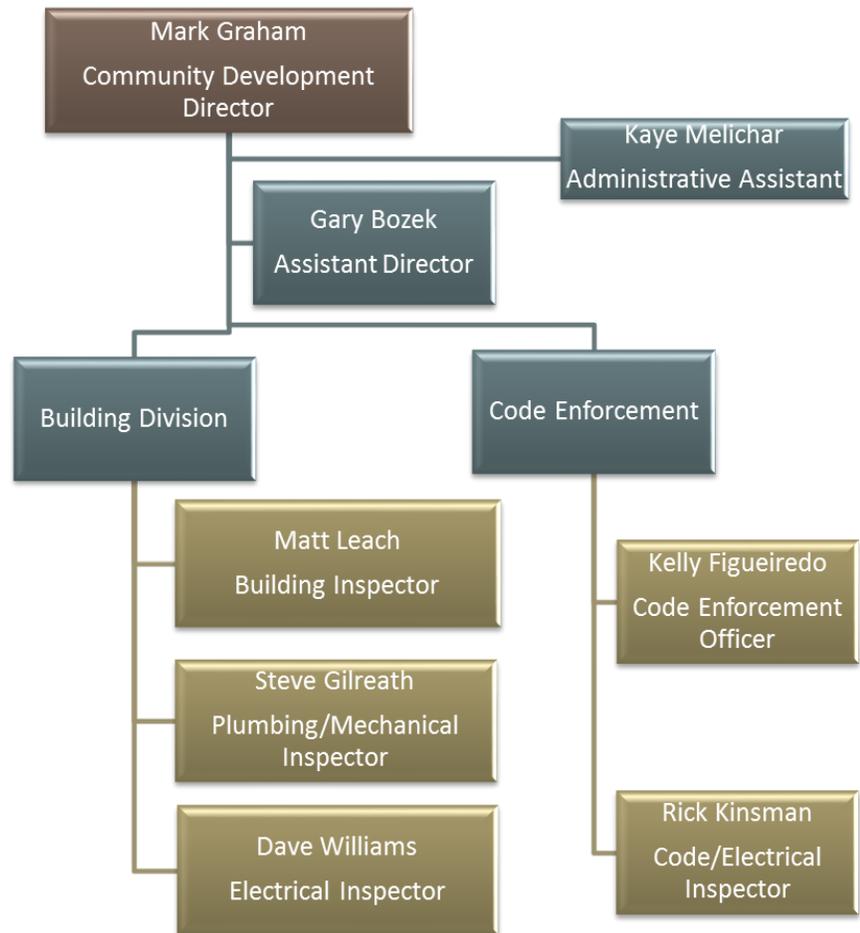
**Looking Glass Reginal Fire**

| <b>Acct # 336.333</b>                      | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| <b>702</b> Salaries & Wages - Regular      |                        | 102,391                | 141,507                 | 152,097                  |
| <b>703</b> Salaries & Wages - Temporary    |                        | 112,521                | 113,750                 | 106,050                  |
| <b>704</b> Salaries & Wages - OT           |                        | 9,886                  | 9,000                   | 15,000                   |
| <b>715</b> F.I.C.A.                        |                        | 17,067                 | 19,600                  | 18,880                   |
| <b>717</b> Worker's Comp. Insurance        |                        | 3,359                  | 6,962                   | 9,399                    |
| <b>719</b> Health Insurance                |                        | 17,751                 | 23,599                  | 25,992                   |
| <b>720</b> Life, Dental & LTD Insurance    |                        | 2,298                  | 5,254                   | 5,335                    |
| <b>721</b> Pension                         |                        | 6,746                  | 12,736                  | 13,689                   |
| <b>723</b> Food Allowance                  |                        | 1,000                  | 1,779                   | 1,779                    |
| <b>724</b> Cleaning/Laundry/Uniform        |                        | 830                    | 1,500                   | 1,500                    |
| <b>740</b> Operating Supplies              |                        | 31,589                 | 2,500                   | 2,500                    |
| <b>760</b> Medical Supplies                |                        | 3,812                  | 2,500                   | 6,475                    |
| <b>778</b> Equipment Maintenance Supleis   |                        |                        |                         | 500                      |
| <b>806</b> Contractual Services            |                        | 7,190                  | 1,700                   | 1,000                    |
| <b>851</b> Radio Maintenance               |                        | 761                    | 1,000                   | 1,000                    |
| <b>852</b> Telephone                       |                        |                        |                         | 300                      |
| <b>862</b> Gasoline & Diesel               |                        | 2,083                  | 1,600                   | 4,500                    |
| <b>911</b> Fleet Insurance                 |                        |                        |                         | 2,000                    |
| <b>957</b> Education & Training            |                        | 196                    | 4,500                   | 4,500                    |
| <b>960</b> Meetings, Conferences, Seminars |                        | -                      |                         |                          |
| <b>970</b> Capital Outlay                  |                        | -                      |                         |                          |
| <b>Total LGRFA</b>                         | <b>-</b>               | <b>319,480</b>         | <b>349,487</b>          | <b>372,496</b>           |
| <i>Total FTEs</i>                          | -                      | 3.0                    | 3.0                     | 3.0                      |

| <b>Summary</b>                      |          |                |                |                |
|-------------------------------------|----------|----------------|----------------|----------------|
| Personnel Services                  | -        | 273,019        | 334,187        | 348,221        |
| Supplies                            | -        | 38,314         | 8,100          | 15,475         |
| Services                            | -        | 7,951          | 2,700          | 2,300          |
| Insurance                           | -        | -              | -              | 2,000          |
| Education & Training                | -        | 196            | 4,500          | 4,500          |
| Capital Outlay                      | -        | -              | -              | -              |
| <b>Total Information Technology</b> | <b>-</b> | <b>319,480</b> | <b>349,487</b> | <b>372,496</b> |



# COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION FY 2014 BUDGET



# DELTA TOWNSHIP

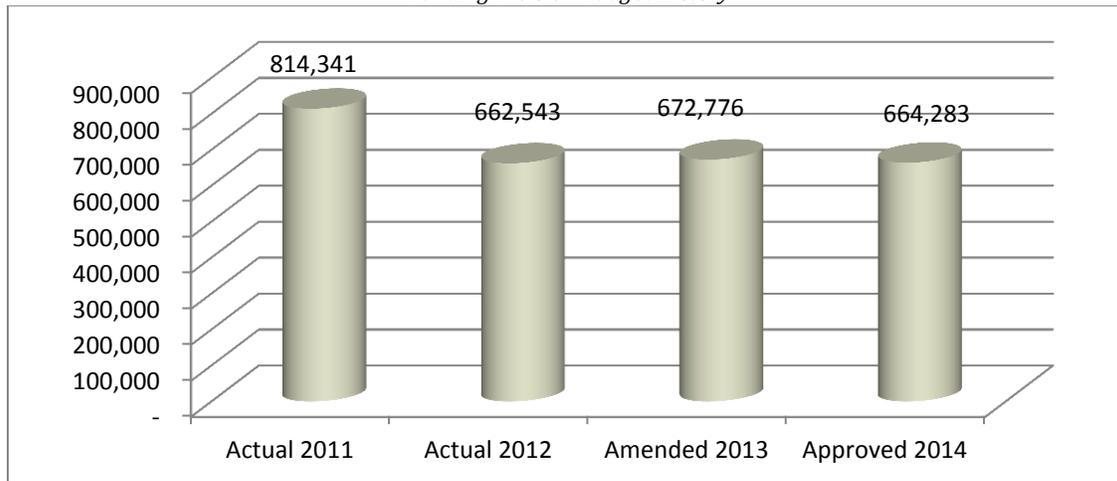
## COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION

The Building Division administers all building, plumbing, mechanical, electrical, and property maintenance codes, both state and federal. The division is also responsible for administering a wide variety of township ordinances, i.e., sign, noise, blight, rental registration, rental inspection, and sewer. Staff conducts inspections and also serves as support staff for the Plumbing, Mechanical, Electrical, Property Maintenance, and Sign Boards of Appeal. In addition, the staff will review, analyze, and process building plan reviews and issue permits as allowed, as well as assisting architects, engineers, code officials, and homeowners with construction related questions.

### Goals

- Upgrade the appearance of the West Saginaw retail corridor
- Enhance customer service
- Improve the code enforcement process
- Explore collaborative efforts to provide regional services
- Keep codes & ordinances up to date

*Building Division Budget History*



### 2014 Performance Objectives

1. Assist consultant in a review/rewrite of the Sign Ordinance (Goals #1 & 5)
2. Renovate Building Division offices to accommodate the Engineering Division (Goal #2)
3. Explore the possibility of residents scheduling on-line building inspections (Goal #2)
4. Monitor the All-Trades Inspection Program to evaluate its success (Goal #2)
5. Pursue implementing an Abatement Orders process with District Court (Goal #3)
6. Meet with local Building Trades officials to explore collaboration (Goal #4)

## DELTA TOWNSHIP

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| <b>Output Indicators</b>                                     | <b>2011</b> | <b>2012</b> | <b>Actual as of<br/>July 2013</b> | <b>Target 2014</b> |
|--|-------------|-------------|-----------------------------------|--------------------|
| Total Number of FTE Training Hours                           | 179         | 229         | 300                               | 300                |
| Total Number of Inspections for Department                   | 7,256       | 3,081       | 6,700                             | 6,000              |
| Number of Code Enforcement Inspections (Blight, Signs, Etc.) | *243        | 376         | 700                               | 400                |
| Number of Rental Inspections                                 | *664        | 1,306       | 3,000                             | 2,600              |
| Number of Trade Inspections                                  | *           | 1,399       | 3,000                             | 3,000              |
| Number of Building Permits                                   | 124         | 70          | 80                                | 300                |
| Number of Electrical Permits                                 | 208         | 148         | 160                               | 250                |
| Number of Sign Permits                                       | 48          | 55          | 65                                | 80                 |
| Number of Mechanical Permits                                 | 276         | 168         | 180                               | 600                |
| Number of Plumbing Permits                                   | 120         | 70          | 90                                | 200                |
| Number of Sewer Permits                                      | 30          | 19          | 25                                | 70                 |
| Percentage of operation costs to General Fund total budget   | 179         | 4.4%        | 4.4%                              | 4.1%               |

\*Used a different method of calculation. Previously inspections were separated between Code Enforcement Officers and Trade Inspectors; however, with cross-duties it is now combined.

**DELTA TOWNSHIP**

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**BUILDING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-371**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b><br>Includes full-time mechanical inspector beginning in July to replace retirement in Jan. 2015.  | <b>430,397</b>           |
| <b>703 Salaries &amp; Wages - Temporary</b><br>Inspector wages to cover absences.   | <b>2,500</b>             |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year. | <b>11,635</b>            |
| <b>710 Fees &amp; Per Diem</b><br>Fees associated with the Property Maintenance Board Of Appeals.   | <b>-</b>                 |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>33,739</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>3,151</b>             |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>80,279</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>11,173</b>            |

**DELTA TOWNSHIP**

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**BUILDING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-371**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>721</b> | <b>Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | <b>53,179</b>            |
| <b>728</b> | <b>Office Supplies</b>  | <b>2,000</b>             |
| <b>729</b> | <b>Photo Copies</b>   | <b>500</b>               |
| <b>730</b> | <b>Postage</b>  | <b>1,500</b>             |
| <b>731</b> | <b>Publications</b>   | <b>1,100</b>             |
| <b>806</b> | <b>Contractual Services</b>   | <b>2,500</b>             |
| <b>852</b> | <b>Telephone</b>  | <b>3,000</b>             |
| <b>861</b> | <b>Auto Allowance/Mileage</b>   | <b>-</b>                 |
| <b>862</b> | <b>Gasoline</b>   | <b>7,000</b>             |
| <b>863</b> | <b>Vehicle Maintenance</b>  | <b>3,000</b>             |
| <b>903</b> | <b>Printing</b>   | <b>300</b>               |
| <b>911</b> | <b>Fleet Insurance</b>  | <b>3,130</b>             |
| <b>957</b> | <b>Education &amp; Training</b><br>BS&A software training and other professional training.  | <b>3,500</b>             |
| <b>959</b> | <b>Membership &amp; Dues</b>  | <b>1,000</b>             |

**DELTA TOWNSHIP**

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**BUILDING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-371**

|              |   | <u>Approved<br/>2014</u>     |
|--------------|---|------------------------------|
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b> | <b>4,500</b>                 |
|              | COCM Spring/Fall (2 people)                 | <b>1620</b>                  |
|              | IAEI Winter/Summer (2 people)               | <b>1440</b>                  |
|              | PIAM conference                             | <b>500</b>                   |
|              | MIAM training                               | <b>340</b>                   |
|              | Code Enforcement training                   | <b>600</b>                   |
| <b>963</b>   | <b>Miscellaneous</b>                        | <b>200</b>                   |
| <b>970</b>   | <b>Capital Outlay</b>                       | <b>5,000</b>                 |
|              | Misc. Equipment and Tool Replacement        | <b>500</b>                   |
|              | Office Computers and Furniture              | <b>4,500</b>                 |
| <b>TOTAL</b> |   | <u><u><b>664,283</b></u></u> |

**DELTA TOWNSHIP**

**BUILDING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

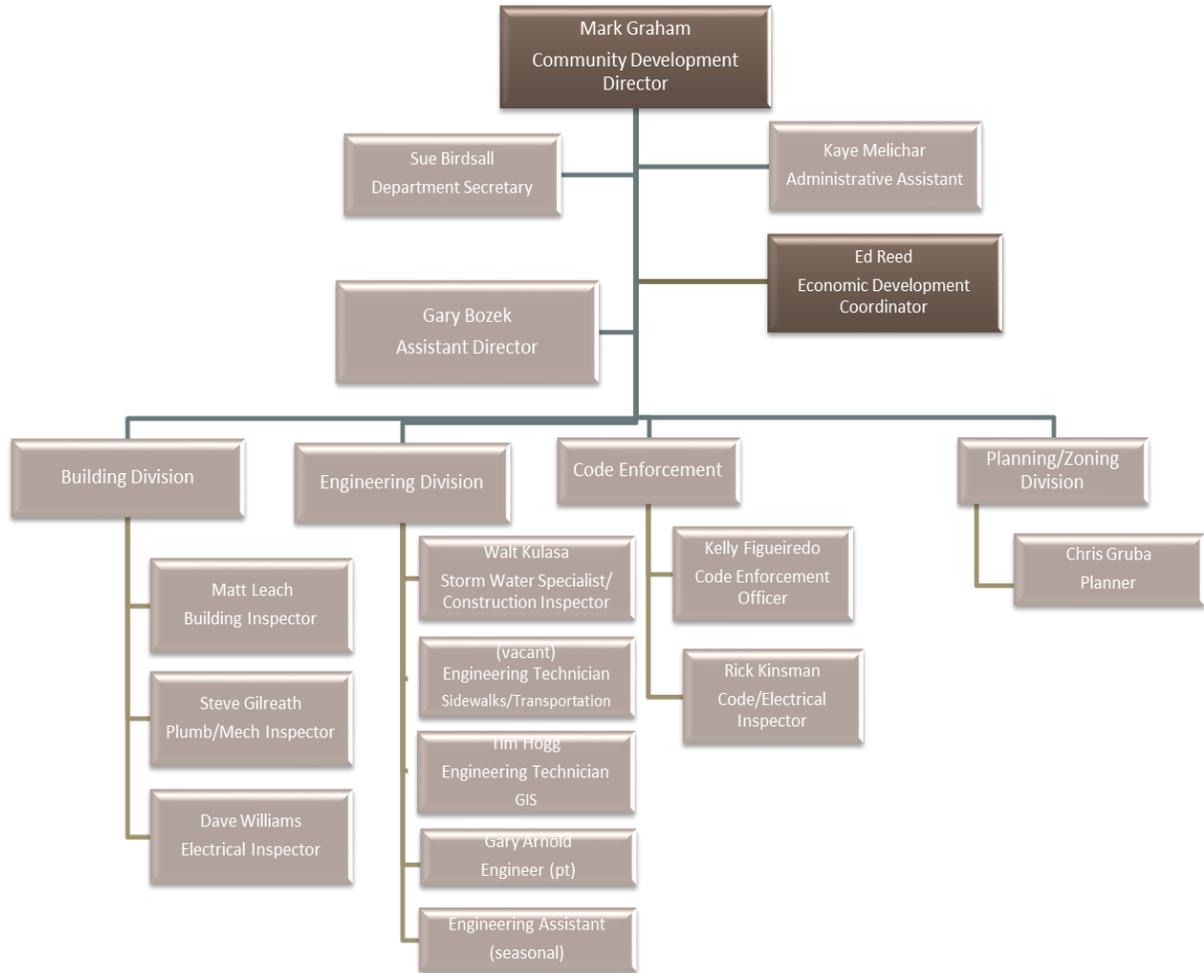
**Building Division - 371**

| <b><u>Acct #</u></b>               | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| 702 Salaries & Wages - Regular     | 525,596                       | 450,022                       | 434,756                        | 430,397                         |
| 703 Salaries & Wages - Temporary   |                               | 916                           | 5,000                          | 2,500                           |
| 706 Salaries & Wages - Longevity   | 15,134                        | 12,582                        | 13,047                         | 11,635                          |
| 710 Fees & Per Diem                | 150                           | -                             | 250                            |                                 |
| 715 F.I.C.A.                       | 40,822                        | 34,778                        | 34,257                         | 33,739                          |
| 717 Worker's Comp. Insurance       | 4,082                         | 3,266                         | 2,874                          | 3,151                           |
| 719 Health Insurance               | 92,399                        | 65,907                        | 71,071                         | 80,279                          |
| 720 Life, Dental & LTD Insurance   | 12,808                        | 11,125                        | 11,968                         | 11,173                          |
| 721 Pension                        | 63,957                        | 52,465                        | 52,653                         | 53,179                          |
| 728 Office supplies                | 3,294                         | 1,848                         | 2,000                          | 2,000                           |
| 729 Photo Copies                   | 508                           | 1,054                         | 500                            | 500                             |
| 730 Postage                        | 1,555                         | 1,634                         | 1,500                          | 1,500                           |
| 731 Publications                   | 143                           | -                             | 100                            | 1,100                           |
| 740 Operating Supplies             | -                             | 81                            |                                |                                 |
| 778 Equipment Maintenance Supplies | 13                            | -                             |                                |                                 |
| 806 Contractual Services           | 615                           | 2,400                         | 500                            | 2,500                           |
| 852 Telephone                      | 3,151                         | 2,898                         | 3,060                          | 3,000                           |
| 861 Mileage                        | -                             | -                             |                                | -                               |
| 862 Gasoline & Diesel              | 7,715                         | 7,559                         | 7,000                          | 7,000                           |
| 863 Vehicle Maintenance            | 1,754                         | 1,995                         | 2,000                          | 3,000                           |
| 903 Printing                       | -                             | 312                           | 300                            | 300                             |
| 911 Fleet Insurance                | 3,400                         | 3,130                         | 3,130                          | 3,130                           |
| 957 Education & Training           | 4,365                         | 3,535                         | 3,500                          | 3,500                           |
| 959 Memberships & Dues             | 774                           | 2,064                         | 950                            | 1,000                           |
| 960 Meetings, Conf. & Seminars     | 662                           | 2,659                         | 4,360                          | 4,500                           |
| 963 Miscellaneous - Other          | -                             | 143                           | 5,000                          | 200                             |
| 970 Capital Outlay                 | 31,444                        | 170                           | 13,000                         | 5,000                           |
| <b>Total Building Division</b>     | <b><u>814,341</u></b>         | <b><u>662,543</u></b>         | <b><u>672,776</u></b>          | <b><u>664,283</u></b>           |
| <i>Total FTEs</i>                  | 8.0                           | 7.0                           | 6.5                            | 6.5                             |

| <b>Summary</b>                 |                       |                       |                       |                       |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services             | 754,948               | 631,061               | 625,876               | 626,053               |
| Supplies                       | 13,228                | 12,176                | 16,100                | 12,300                |
| Services                       | 5,520                 | 7,605                 | 5,860                 | 8,800                 |
| Insurance                      | 3,400                 | 3,130                 | 3,130                 | 3,130                 |
| Education & Training           | 5,802                 | 8,401                 | 8,810                 | 9,000                 |
| Capital Outlay                 | 31,444                | 170                   | 13,000                | 5,000                 |
| <b>Total Building Division</b> | <b><u>814,341</u></b> | <b><u>662,543</u></b> | <b><u>672,776</u></b> | <b><u>664,283</u></b> |



# COMMUNITY DEVELOPMENT DEPARTMENT ECONOMIC DEVELOPMENT ACTIVITY FY 2014 BUDGET



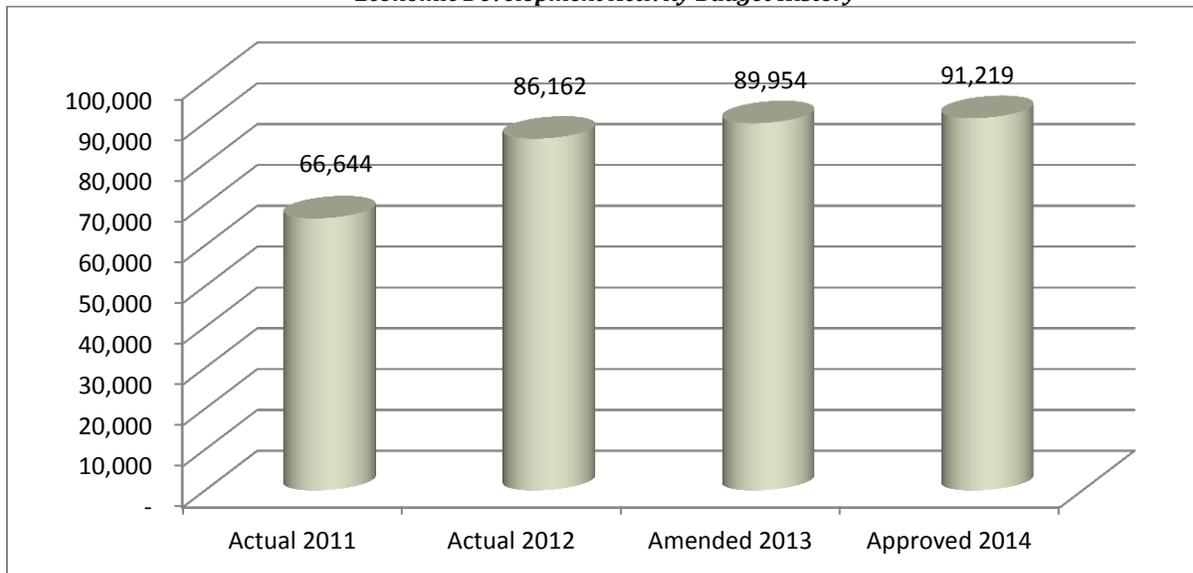
**ECONOMIC DEVELOPMENT ACTIVITY**

The Economic Development activity is housed in the Community Development Department and is an integral part of the administration team by providing research, presentations, and implementation of projects on behalf of the township. This individual is responsible for conducting business retention visits and assistance to local businesses in regards to expansion and attraction. It is the responsibility of this activity to focus on cooperative, positive bridges between government, and the business community through direct interaction using such means as local, regional business and economic development associations. In addition to representing Delta Township’s economic interest through participation in such associations, this individual shall perform business attraction efforts and respond to site search requests for office, technology, commercial, and industrial prospects.

**Goals**

- Work towards the redevelopment of the West Saginaw Highway retail corridor
- Attract and retain quality businesses
- Maintain an attractive industrial area providing a good tax base and jobs

*Economic Development Activity Budget History*



**Objectives**

1. Recruit businesses identified in the 2012 Saginaw Highway Market Analysis (Goal #1)
2. Attend ground breakings, grand openings and similar events (Goal #1)
3. Keep the Sales Force Data Base up-to-date, now with over 500 listings (Goal #2)
4. Conduct retention calls to existing Township industries (Goal #3)
5. Continue “drop in” and assistance calls to Township retailers (Goal #2)
6. Respond to Michigan EDC and LEAP site search requests (Goal #3)
7. Assist in processing IFT requests (Goal #3)

**DELTA TOWNSHIP**

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| <b>Output Indicators</b>  | <b>2012</b> | <b>As of July<br/>2013</b> | <b>Target<br/>2014</b> |
|---|-------------|----------------------------|------------------------|
| Number of Retention Visits  | 40          | 50                         | 50                     |
| Number of joint business calls with MEDC staff                            | 12          | 12                         | 12                     |
| Number of Welcome Calls to New Businesses                                 | 6           | 10                         | 10                     |
| Number of Economic Development<br>Seminars/Workshops/Conferences Attended | 3           | 6                          | 6                      |
| Percentage of operation costs to General Fund Total Budget                | 0.6%        | 0.6%                       | 0.5%                   |

**DELTA TOWNSHIP**

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**ECONOMIC DEVELOPMENT ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-728**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>68,525</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>5,242</b>             |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.                              | <b>109</b>               |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>2,500</b>             |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.         | <b>1,592</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | <b>8,566</b>             |
| <b>731 Publications</b>   | <b>500</b>               |
| <b>852 Telephone</b>  | <b>1,200</b>             |
| <b>861 Mileage</b>  | <b>400</b>               |
| <b>903 Printing</b>   | <b>300</b>               |
| <b>957 Education &amp; Training</b><br>Classes offered by The MI Economic Developers Assoc. and International Economic Development Assoc.                                     | <b>1,000</b>             |

**DELTA TOWNSHIP**

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**ECONOMIC DEVELOPMENT ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-728**

|              |   | <b>Approved<br/>2014</b>  |
|--------------|---|---------------------------|
|              |   | <hr/>                     |
| <b>959</b>   | <b>Membership &amp; Dues</b>                  | <b>585</b>                |
|              | MI Economic Developers Assoc. Membership      | <b>240</b>                |
|              | International Economic Development Membership | <b>345</b>                |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b>   | <b>700</b>                |
| <b>TOTAL</b> |   | <hr/> <b>91,219</b> <hr/> |

**DELTA TOWNSHIP**

**EDC ACTIVITY GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**EDC Activity - 728**

| <b><u>Acct #</u></b>                    | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>702</b> Salaries & Wages - Regular   | 50,147                        | 66,615                        | 67,847                         | 68,525                          |
| <b>715</b> F.I.C.A.                     | 4,029                         | 5,252                         | 5,190                          | 5,242                           |
| <b>717</b> Worker's Comp. Insurance     | 94                            | 109                           | 99                             | 109                             |
| <b>719</b> Health Insurance             | 1,906                         | 2,500                         | 2,500                          | 2,500                           |
| <b>720</b> Life, Dental & LTD Insurance | 1,150                         | 1,468                         | 1,592                          | 1,592                           |
| <b>721</b> Pension                      | 6,252                         | 8,269                         | 8,481                          | 8,566                           |
| <b>728</b> Office Supplies              | 38                            | -                             |                                | -                               |
| <b>731</b> Publications                 | 95                            | -                             | 500                            | 500                             |
| <b>740</b> Operating Supplies           | 31                            |                               |                                |                                 |
| <b>806</b> Contractual Services         | 964                           |                               |                                |                                 |
| <b>852</b> Telephone                    | 890                           | 1,015                         | 1,200                          | 1,200                           |
| <b>861</b> Mileage                      | -                             | -                             | 400                            | 400                             |
| <b>903</b> Printing                     | 300                           | -                             | 300                            | 300                             |
| <b>957</b> Education & Training         | -                             | 416                           | 1,000                          | 1,000                           |
| <b>959</b> Memberships & Dues           | 320                           | 260                           | 585                            | 585                             |
| <b>960</b> Meetings, Conf. & Seminars   | 429                           | 258                           | 260                            | 700                             |
| <b>970</b> Capital Outlay               | -                             | -                             |                                |                                 |

***Total EDC Activity***

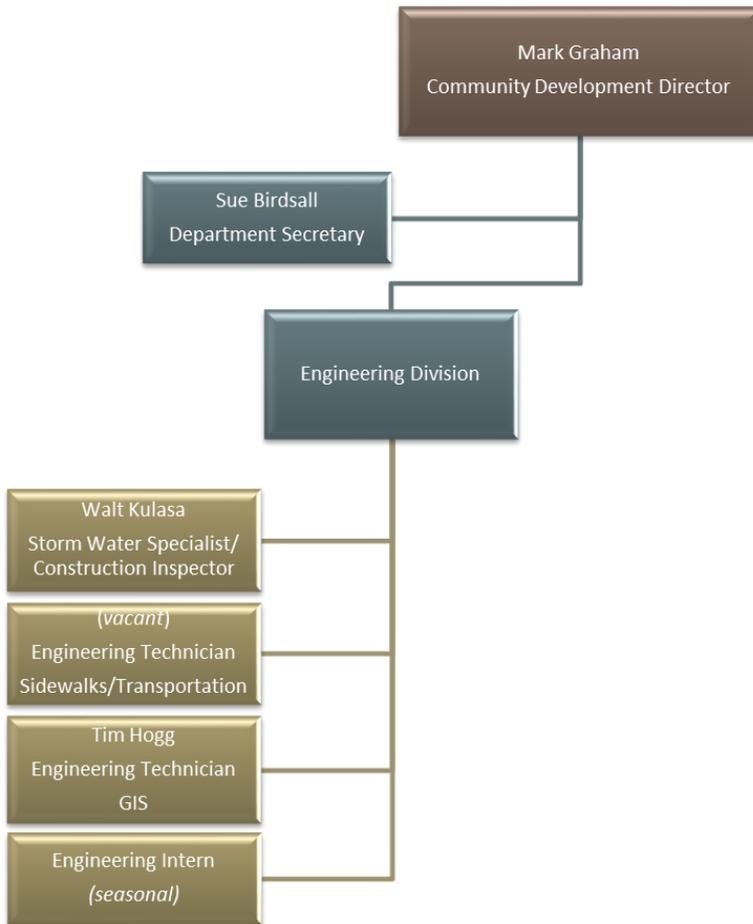
*Total FTEs*

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| <b><u>66,644</u></b> | <b><u>86,162</u></b> | <b><u>89,954</u></b> | <b><u>91,219</u></b> |
| 1.0                  | 1.0                  | 1.0                  | 1.0                  |

***Summary***

|                                  |                      |                      |                      |                      |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel Services               | 63,577               | 84,213               | 85,709               | 86,534               |
| Supplies                         | 2,019                | 1,015                | 2,100                | 2,100                |
| Services                         | 300                  | -                    | 300                  | 300                  |
| Education & Training             | 749                  | 934                  | 1,845                | 2,285                |
| Capital Outlay                   | -                    | -                    | -                    | -                    |
| <b><i>Total EDC Activity</i></b> | <b><u>66,644</u></b> | <b><u>86,162</u></b> | <b><u>89,954</u></b> | <b><u>91,219</u></b> |

# COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION FY 2014 BUDGET

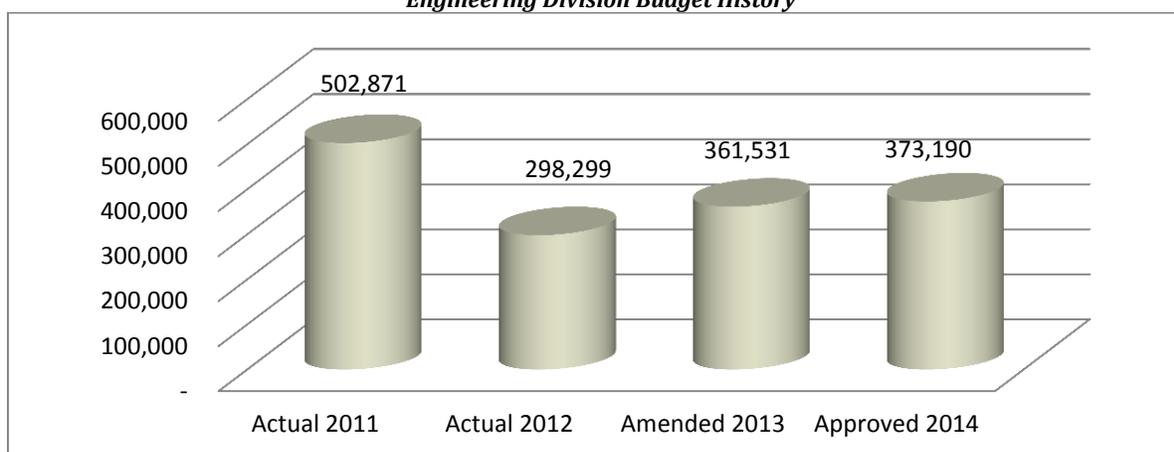


## DELTA TOWNSHIP

### COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION

The Engineering Division prepares studies, engineering plans, specifications, and contract documents for public works projects. The division is also responsible for inspection of public works projects, preparing as-built plans, execution of legal documents, and reviewing developers' plans for compliance with Delta Township standards. The division responds to citizen requests for information regarding connection to the public sanitary sewer and water systems, costs of sanitary sewer and/or water services including the preparation of assessment rolls, provides information to property owners and developers to aid them in the development of their property.

*Engineering Division Budget History*



#### Goals

- Continue efforts to make Delta Township a walkable community
- Provide adequate water and sanitary sewer services
- Maintain and update Township maps, plans and other documents pertaining to utilities
- Strive to provide excellent customer service
- Remain cognizant of the environmental impacts of all Township activities
- Initiate a more proactive approach regarding property maintenance (specifically noxious weeds)

#### 2014 Performance Objectives

1. Commence year three of the Five Year Sidewalk Repair Program (Goal #1)
2. Upgrade twenty-five sidewalk ramps per year to ADA standards (Goal #1)
3. Assist the ECRC with the "Safe Routes to School" Project on Canal Road (Goal #1)
4. Coordinate repairs to the West Saginaw Highway sidewalk over Carrier Creek (Goal #1)
5. Assist in the construction of the Arden Road path/sidewalk from Maycroft to Robins (Goal #1)
6. 2014 watermain replacement program (Michigan Avenue, Webster and Claiborne Heights) (Goal #2)
7. Continue to monitor the Township's well capping program and ways to improve it (Goal #2)
8. Address backlog of "as-built" utility drawings for water mains and sanitary sewers (Goal #2)

## DELTA TOWNSHIP

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9. Continue to respond to the requirements of the Phase II Stormwater Program (Goal #5)
10. Prepare a graphic depicting the location of subdivisions within the Township (Goal #3)
11. Assist the Township Attorney with the adoption of a new Noxious Weeds Ordinance (Goal #6)
12. Move the Engineering Division offices to a shared location with the Building Division (Goal #4)

| <b>Output Indicators</b>   | <b>2011</b> | <b>2012</b> | <b>As of July<br/>2013</b> | <b>Target 2014</b> |
|--|-------------|-------------|----------------------------|--------------------|
| Number of sidewalk sections (5 ft. x 5 ft.) repaired and/or replaced | *           | 177         | 250                        | 275                |
| Number of sidewalk ramps repaired to ADA standards                   | *           | 0           | 30                         | 25                 |
| Number of site plans reviewed  | 7           | 10          | 15                         | 15                 |
| Engineering project hours  | 3,143       | 2,073       | 3,100                      | 3,100              |
| Abandoned Well Program (wells)                                       | 0           | 11          | 15                         | 10                 |

\*Not previously reported.

**DELTA TOWNSHIP**

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**ENGINEERING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-447**

|            |  | <b>Approved<br/>2014</b> |
|------------|--|--------------------------|
| <b>702</b> | <b>Salaries &amp; Wages - Regular</b>  | <b>190,840</b>           |
| <b>703</b> | <b>Salaries &amp; Wages - Temporary</b>  | <b>56,500</b>            |
|            | One part-time year-round Prof. Engineer  | <b>45,000</b>            |
|            | Scanning   | <b>5,000</b>             |
|            | Summer Intern  | <b>6,500</b>             |
| <b>704</b> | <b>Salaries &amp; Wages - Overtime</b>   | <b>-</b>                 |
| <b>706</b> | <b>Salaries &amp; Wages - Longevity</b>  | <b>4,777</b>             |
|            | Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. |                          |
| <b>715</b> | <b>F.I.C.A.</b>  | <b>18,909</b>            |
|            | The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  |                          |
| <b>717</b> | <b>Worker's Compensation</b>   | <b>1,024</b>             |
|            | The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.   |                          |
| <b>719</b> | <b>Health Insurance</b>  | <b>43,638</b>            |
|            | Premiums for health care coverage for full-time employees and their dependents.  |                          |
| <b>720</b> | <b>Life, Dental &amp; LTD Insurance</b>  | <b>5,934</b>             |
|            | Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   |                          |
| <b>721</b> | <b>Pension</b>   | <b>23,068</b>            |
|            | Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.  |                          |

**DELTA TOWNSHIP**

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**ENGINEERING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-447**

|  | <u>Approved<br/>2014</u> |
|--|--------------------------|
| <b>728 Office Supplies</b>   | <b>2,500</b>             |
| <b>729 Photo Copies</b>  | <b>1,000</b>             |
| <b>730 Postage</b>   | <b>800</b>               |
| <b>731 Publications</b>  | <b>500</b>               |
| <b>740 Operating Supplies</b><br>Charges for supplies that cannot logically be assigned as office supplies.  | <b>4,000</b>             |
| <b>778 Repair &amp; Maintenance - Supplies</b>   | <b>1,000</b>             |
| <b>806 Contractual Services</b><br>Miscellaneous surveying.  | <b>5,000</b>             |
| <b>851 Radio Maintenance</b>   | <b>300</b>               |
| <b>852 Telephone</b>   | <b>650</b>               |
| <b>861 Auto Allowance/Mileage</b>  | <b>300</b>               |
| <b>862 Gasoline</b>  | <b>2,500</b>             |
| <b>863 Vehicle Maintenance</b>   | <b>1,500</b>             |
| <b>903 Printing</b>  | <b>500</b>               |
| <b>911 Fleet Insurance</b>   | <b>1,500</b>             |
| <b>933 Repair &amp; Maintenance - Equipment</b>  | <b>250</b>               |
| <b>957 Education &amp; Training</b>  | <b>2,500</b>             |
| <b>959 Membership &amp; Dues</b><br>To maintain memberships in American Public Works Assoc. and American Waterworks Assoc. Also to maintain division secretary's appointment as a notary public. | <b>2,000</b>             |

**DELTA TOWNSHIP**

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**ENGINEERING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-447**

|              |                                  | <b>Approved<br/>2014</b> |
|--------------|----------------------------------|--------------------------|
| 960          | Meetings, Conferences & Seminars | 1,200                    |
| 970          | Capital Outlay                   | 500                      |
| <b>TOTAL</b> |                                  | <b>373,190</b>           |

**DELTA TOWNSHIP**

**ENGINEERING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

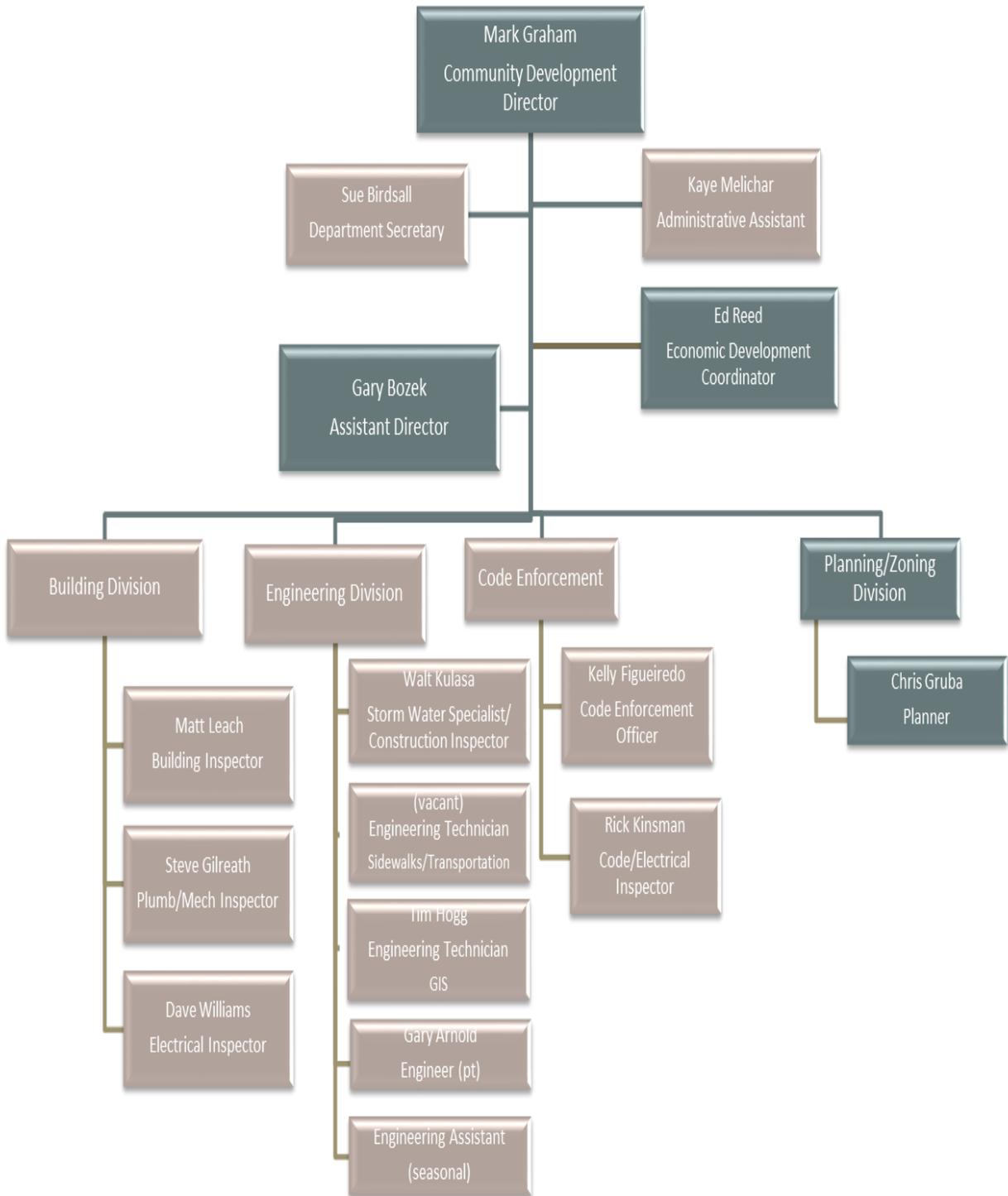
**Engineering Division - 447**

| <b>Acct #</b>                      | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular     | 336,796                | 159,960                | 188,952                 | 190,840                  |
| 703 Salaries & Wages - Temporary   | 10,640                 | 44,222                 | 37,500                  | 56,500                   |
| 704 Salaries & Wages - OT          | 320                    | 61                     | 1,500                   | -                        |
| 706 Salaries & Wages - Longevity   | 9,698                  | 4,683                  | 4,729                   | 4,777                    |
| 715 F.I.C.A.                       | 27,038                 | 15,139                 | 17,636                  | 18,909                   |
| 717 Worker's Comp. Insurance       | 1,851                  | 897                    | 908                     | 1,024                    |
| 719 Health Insurance               | 52,099                 | 29,730                 | 43,253                  | 43,638                   |
| 720 Life, Dental & LTD Insurance   | 7,041                  | 3,963                  | 5,934                   | 5,934                    |
| 721 Pension                        | 35,009                 | 19,246                 | 22,839                  | 23,068                   |
| 724 Cleaning & Laundry             | -                      | -                      |                         |                          |
| 728 Office Supplies                | 2,861                  | 2,752                  | 3,500                   | 2,500                    |
| 729 Photo Copies                   | 278                    | 228                    | 1,000                   | 1,000                    |
| 730 Postage                        | 346                    | 316                    | 700                     | 800                      |
| 731 Publications                   | 97                     | 116                    | 500                     | 500                      |
| 740 Operating Supplies             | 3,278                  | 3,087                  | 4,000                   | 4,000                    |
| 778 Equipment Maintenance Supplies | 272                    | 489                    | 1,000                   | 1,000                    |
| 806 Contractual Services           | 3,773                  | 6,090                  | 15,000                  | 5,000                    |
| 851 Radio Maintenance              | 200                    | 160                    | 300                     | 300                      |
| 852 Telephone                      | 626                    | 213                    | 650                     | 650                      |
| 861 Mileage                        | -                      | -                      | 300                     | 300                      |
| 862 Gasoline & Diesel              | 1,954                  | 1,627                  | 2,500                   | 2,500                    |
| 863 Vehicle Maintenance            | 2,846                  | 392                    | 1,500                   | 1,500                    |
| 903 Printing                       | -                      | 58                     | 500                     | 500                      |
| 911 Fleet Insurance                | 1,500                  | 1,380                  | 1,380                   | 1,500                    |
| 933 R & M Services - Equipment     | -                      | 17                     | 250                     | 250                      |
| 957 Education & Training           | 1,460                  | 475                    | 1,500                   | 2,500                    |
| 959 Memberships & Dues             | 1,780                  | 2,188                  | 2,000                   | 2,000                    |
| 960 Meetings, Conf. & Seminars     | 1,108                  |                        | 1,200                   | 1,200                    |
| 963 Miscellaneous - Other          |                        |                        |                         |                          |
| 970 Capital Outlay                 |                        | 810                    | 500                     | 500                      |
| <b>Total Engineering Division</b>  | <b>502,871</b>         | <b>298,299</b>         | <b>361,531</b>          | <b>373,190</b>           |
| <i>Total FTEs</i>                  | 5.0                    | 4.5                    | 4.5                     | 4.5                      |

| <b>Summary</b>                    |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Personnel Services                | 480,493        | 277,901        | 323,251        | 344,690        |
| Supplies                          | 9,086          | 8,615          | 13,200         | 12,300         |
| Services                          | 7,444          | 6,930          | 18,500         | 8,500          |
| Insurance                         | 1,500          | 1,380          | 1,380          | 1,500          |
| Education & Training              | 4,348          | 2,663          | 4,700          | 5,700          |
| Capital Outlay                    | -              | 810            | 500            | 500            |
| <b>Total Engineering Division</b> | <b>502,871</b> | <b>298,299</b> | <b>361,531</b> | <b>373,190</b> |



# COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION FY 2014 BUDGET

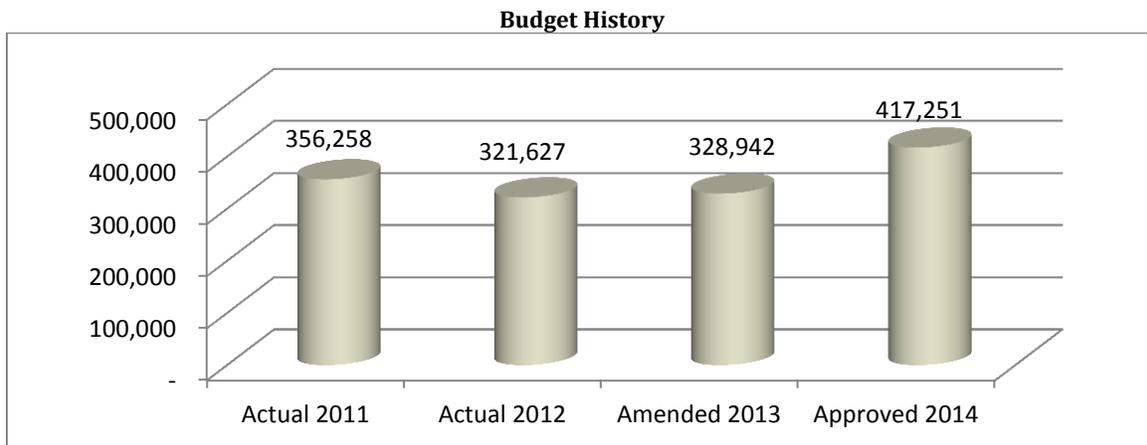


**COMMUNITY DEVELOPMENT DEPARTMENT  
PLANNING DIVISION**

The Planning Division fulfills the responsibilities imposed by the Planning Enabling Act, which includes the preparation and maintenance of a Comprehensive Plan, the preparation of a six year Capital Improvements Program, and the review of public works projects. The department also fulfills the responsibilities imposed by the Zoning Enabling Act including administration of the Township’s Zoning Ordinance which includes the process of rezoning, special land use permits, site plan review requests, and zoning enforcement actions. The department serves as support staff to the Delta Township Planning Commission, the Zoning Board of Appeals, and administers the Township’s Subdivision Regulations.

**Goals**

- Work towards the redevelopment of the West Saginaw Highway retail corridor
- Keep Township Codes and Ordinances up-to-date
- Implement projects identified in the 2012 Non-Motorized Transportation Plan
- Commence implementation of the goals and objectives of the 2013 Comprehensive Plan
- Enforce Township codes and ordinances to preserve single family neighborhoods



**2014 Performance Objectives**

1. Continue the discussion regarding temporary tent displays at retail sites (Goal #1)
2. Initiate a discussion regarding regulation of collection/donation bins in retail areas (Goal #1)
3. Draft ordinance amendments regarding commercial parking regulations (Goal #1)
4. Assist the consultant in their review/rewrite of the Zoning Ordinance (Goals #1 & 2)
5. Initiate ordinance amendments regarding home occupations (Goals #2 & 5)
6. Initiate 2014 sidewalk/pathway projects, including Arden Road (Goal #3))
7. Select Action Strategies in the Comprehensive Plan to pursue (Goal #4)
8. Implement the Complete Streets Ordinance (Goals #3 & 4)
9. Coordinate efforts to enforce the Blight, Zoning and Rental Licensing Ordinances (Goal #5)

**DELTA TOWNSHIP**

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| <b>Output Indicators</b>                                   | <b>2011</b> | <b>2012</b> | <b>As of July<br/>2013</b> | <b>Target<br/>2014</b> |
|--|-------------|-------------|----------------------------|------------------------|
| Number of Zoning enforcement actions                       | 15          | 9           | 20                         | 25                     |
| Number of Code of Ordinance amendments                     | 3           | 3           | 3                          | 3                      |
| Number of Special land use permits processed               | 2           | 2           | *                          | *                      |
| Number of Site plans reviewed                              | 2           | 5           | *                          | *                      |
| Number of Training Hours per FTE                           | -           | 2           | 10                         | 10                     |
| Percentage of operation costs to General Fund Total Budget |             | 2.4%        | 2.1%                       | 2.6%                   |

\*Market driven, not under the control of staff.

**DELTA TOWNSHIP**

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**PLANNING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-721**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>229,120</b>           |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>5,816</b>             |
| <b>710 Fees &amp; Per Diem</b><br>Per Diem payments made to members of the Planning Commission and Zoning board for meetings attended.  | <b>8,000</b>             |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>17,973</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>373</b>               |
| <b>719 Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>34,921</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>4,467</b>             |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>27,681</b>            |

**DELTA TOWNSHIP**

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**PLANNING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-721**

|              |   | <u>Approved<br/>2014</u>     |
|--------------|---|------------------------------|
| <b>728</b>   | <b>Office Supplies</b>  | <b>800</b>                   |
| <b>729</b>   | <b>Photo Copies</b>   | <b>800</b>                   |
| <b>730</b>   | <b>Postage</b>  | <b>800</b>                   |
| <b>731</b>   | <b>Publications</b>   | <b>1,000</b>                 |
|              | American Planning Assoc. Membership 3 ea.   | <b>800</b>                   |
|              | Planning & Zoning newsletter  | <b>200</b>                   |
| <b>806</b>   | <b>Contractual Services</b>   | <b>80,000</b>                |
|              | Rewrite of the Zoning Ordinance   | <b>25,000</b>                |
|              | Clear Zoning  | <b>30,000</b>                |
|              | Rewrite of the Sign Ordinance   | <b>25,000</b>                |
| <b>852</b>   | <b>Telephone</b>  | <b>250</b>                   |
| <b>861</b>   | <b>Auto Allowance/Mileage</b>   | <b>100</b>                   |
| <b>903</b>   | <b>Printing</b>   | <b>1,000</b>                 |
| <b>957</b>   | <b>Education &amp; Training</b>   | <b>800</b>                   |
|              | Primary expenses are MML, MTA, MSU, and Michigan Planning Association seminars & conferences.   |                              |
| <b>959</b>   | <b>Membership &amp; Dues</b>  | <b>200</b>                   |
|              | American Planning Assoc. membership 3 ea.   | <b>1,350</b>                 |
|              | Planning accreditation 3 ea.  | <b>300</b>                   |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b>   | <b>1,650</b>                 |
|              | Primary expenses are conferences/seminars for MML, MTA, MSU, and American Planning Association. |                              |
| <b>TOTAL</b> |   | <u><u><b>417,251</b></u></u> |

**DELTA TOWNSHIP**

**PLANNING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Planning Division - 721**

| <b><u>Acct #</u></b>             | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|----------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| 702 Salaries & Wages - Regular   | 243,563                       | 216,644                       | 224,471                        | 229,120                         |
| 706 Salaries & Wages - Longevity | 7,957                         | 5,702                         | 5,759                          | 5,816                           |
| 710 Fees & Per Diem              | 6,800                         | 5,300                         | 6,000                          | 8,000                           |
| 715 F.I.C.A.                     | 18,651                        | 16,402                        | 17,613                         | 17,973                          |
| 717 Worker's Comp Insurance      | 443                           | 365                           | 339                            | 373                             |
| 719 Health Insurance             | 40,511                        | 29,414                        | 33,758                         | 34,921                          |
| 720 Life, Dental & LTD Insurance | 6,002                         | 4,241                         | 5,192                          | 4,467                           |
| 721 Pension                      | 28,359                        | 22,104                        | 27,110                         | 27,681                          |
| 728 Office Supplies              | 569                           | 126                           | 800                            | 800                             |
| 729 Photo Copies                 | 534                           | 772                           | 800                            | 800                             |
| 730 Postage                      | 456                           | 462                           | 800                            | 800                             |
| 731 Publications                 | 185                           | 220                           | 1,000                          | 1,000                           |
| 806 Contractual Services         |                               | 15,725                        |                                | 80,000                          |
| 852 Telephone                    | 21                            | -                             | 250                            | 250                             |
| 861 Mileage                      | -                             | -                             | 100                            | 100                             |
| 903 Printing                     | 197                           | 90                            | 1,000                          | 1,000                           |
| 957 Education & Training         | 132                           | -                             | 800                            | 800                             |
| 959 Memberships & Dues           | 1,000                         | 1,010                         | 1,650                          | 200                             |
| 960 Meetings, Conf. & Seminars   | 391                           | 62                            | 1,500                          | 1,650                           |
| 970 Capital Outlay               | 486                           | 2,988                         |                                | 1,500                           |
| <b>Total Planning Division</b>   | <b><u>356,258</u></b>         | <b><u>321,627</u></b>         | <b><u>328,942</u></b>          | <b><u>417,251</u></b>           |
| <i>Total FTEs</i>                | 3.0                           | 3.0                           | 3.0                            | 3.0                             |

| <b>Summary</b>                 |                       |                       |                       |                       |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services             | 352,287               | 300,172               | 320,242               | 328,351               |
| Supplies                       | 1,744                 | 1,580                 | 3,400                 | 3,400                 |
| Services                       | 218                   | 15,815                | 1,350                 | 81,350                |
| Insurance                      |                       |                       | -                     | -                     |
| Education & Training           | 1,523                 | 1,072                 | 3,950                 | 2,650                 |
| Capital Outlay                 | 486                   | 2,988                 | -                     | 1,500                 |
| <b>Total Planning Division</b> | <b><u>356,258</u></b> | <b><u>321,627</u></b> | <b><u>328,942</u></b> | <b><u>417,251</u></b> |

## GENERAL FUND RECYCLING ACTIVITY FY 2014 BUDGET

The Recycling Center is a division of the Parks, Recreation & Cemeteries Department. Delta Township is very active in the recycling of its natural resources as well as providing its residents with a convenient site to practice recycling.

Recycling: Recovery and reuse of materials from consumed products. The main motives for recycling have been the increasing scarcity and cost of natural resources (including oil, gas, coal, mineral ores, and trees) and the pollution of air, water, and land by waste materials. There are two types of recycling, internal and external. Internal recycling is the reuse in a manufacturing process of materials that are a waste product of that process, and is common in the metals industry. External recycling is the reclaiming of materials from a product that is worn out or no longer useful; an example is the collection of old newspapers and magazines for the manufacture of newsprint or other paper products.

Delta Township is one of the leaders in the area in providing recycling opportunities for the residents.



## DELTA TOWNSHIP

### RECYCLING

The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling opportunities to the residents.

The Township's Public Works budget covers two distinct operations: de-leafing and the recycling drop-off center. The township is very active in the recycling of its natural resources, as well as providing its residents with a convenient site for recycling.

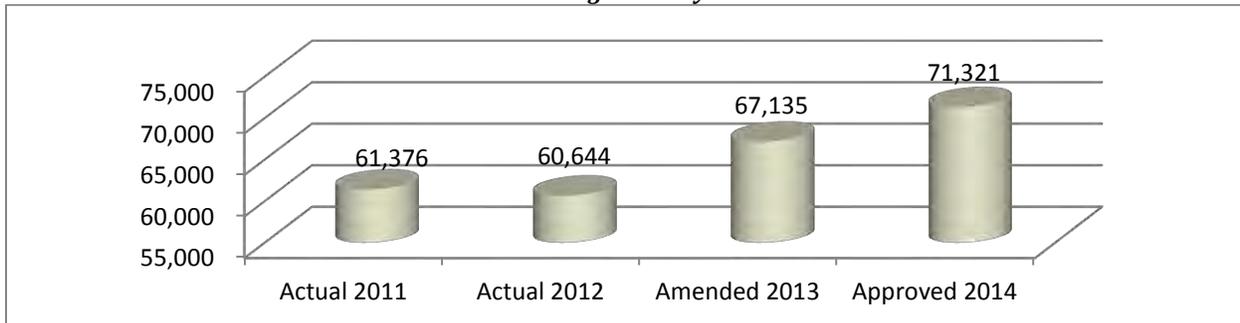
#### Key Goals

- To continue to provide recycling opportunities in a cost-effective manner.
- To continue to maintain and supervise the township's recycling center.
- To implement a system that would make the de-leafing programs accessible to immobile township residents who are unable to deliver recyclable material to the recycling facility.

#### Objectives

- To continue Delta Township's annual recycling events: De-Leafing, Spring Yard Waste Clean-up, and Propane Tank/Freon Appliance Collection.
- To continue coordination of recycling activities with those offered in Grand Ledge, Eaton County, and the City of Lansing.
- To continue exploration of the availability of grants that expand recycling opportunities, and promote the township's recycling efforts.

*Budget History*



| Output Indicators  | 2012    | Actual through July, 2013 | Target 2014 |
|--|---------|---------------------------|-------------|
| Recycled at Center (Tons)                                  | 1287    | 440                       | 1600        |
| Recycling Costs (per ton)                                  | \$51.47 | \$56.81                   | \$44.58     |
| Recycling Special Events                                   | 3       | 3                         | 3           |
| Coordination Events with surrounding municipalities        | N/A     | N/A                       | 1           |
| Percentage of operation costs to General Fund Total Budget | .5%     | .4%                       | .4%         |

**DELTA TOWNSHIP**

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**RECYCLING ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-442**

|  | <b>Approved<br/>2014</b> |
|--|--------------------------|
| <b>703 Wages &amp; Salaries - Temporary</b><br>2 staff @ \$11.00 / hr. for 1,204 hours   | <b>26,705</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.               | <b>2,044</b>             |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | <b>622</b>               |
| <b>740 Operating Supplies</b>  | <b>1,000</b>             |
| Custodial Supplies   | <b>300</b>               |
| Office Supplies  | <b>400</b>               |
| Printing   | <b>300</b>               |
| <b>776 Repair &amp; Maintenance Supplies - Building</b>  | <b>250</b>               |
| <b>778 Repair &amp; Maintenance - Supplies</b>   | <b>500</b>               |
| Repairs of Recycling Containers  | <b>300</b>               |
| Equipment Repairs  | <b>200</b>               |
| <b>780 Repair &amp; Maintenance Supplies - Grounds</b>   | <b>3,000</b>             |
| Landscape Supplies   | <b>500</b>               |
| Fertilizer/Weed Control  | <b>300</b>               |
| Ice Melter   | <b>200</b>               |
| Curb/Asphalt Repair  | <b>2,000</b>             |
| <b>806 Contractual Services</b><br>Use of the Community Corrections work crew for programs such as the De-Junking, etc.                          | <b>250</b>               |
| <b>852 Telephone</b>   | <b>700</b>               |

**DELTA TOWNSHIP**

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**RECYCLING ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-442**

|              |   | <u>Approved<br/>2014</u>    |
|--------------|---|-----------------------------|
| <b>921</b>   | <b>Electricity</b>  | <b>2,000</b>                |
| <b>923</b>   | <b>Sewer &amp; Water</b>  | <b>250</b>                  |
| <b>925</b>   | <b>Recycling</b>  | <b>33,500</b>               |
|              | Yard Waste Collection - Regular                                       | <b>12,500</b>               |
|              | Spring Yard Waste Collection  | <b>6,000</b>                |
|              | De-Leafing  | <b>13,000</b>               |
|              | Miscellaneous   | <b>2,000</b>                |
| <b>970</b>   | <b>Capital Outlay</b>   | <b>500</b>                  |
|              | Proposed expenses for equipment as may be required during<br>FY 2014. |                             |
| <b>TOTAL</b> |   | <u><u><b>71,321</b></u></u> |

**DELTA TOWNSHIP**

**RECYCLING GENERAL FUND**  
**Detail of Expenditures**  
 Fiscal Year Ending December 31:

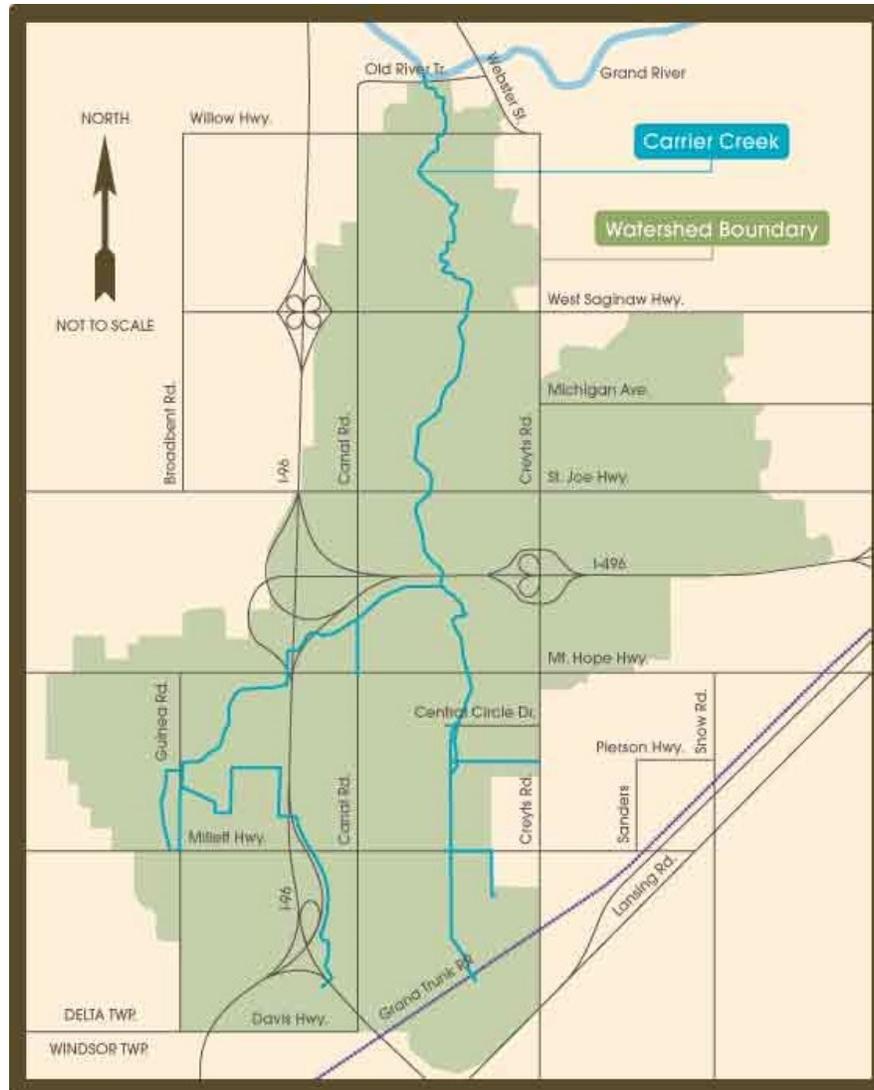
**Recycling - 442**

| <b>Acct #</b>                             | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---|------------------------|------------------------|-------------------------|--------------------------|
| <b>702</b> Salaries & Wages - Regular     |                        |                        |                         |                          |
| <b>703</b> Salaries & Wages - Temporary   | 23,905                 | 21,353                 | 22,725                  | 26,705                   |
| <b>704</b> Salaries & Wages - Overtime    | 228                    | 229                    | 500                     | -                        |
| <b>715</b> F.I.C.A                        | 1,908                  | 1,651                  | 1,738                   | 2,044                    |
| <b>717</b> Workers' Compensation          | 831                    | 568                    | 622                     | 622                      |
| <b>719</b> Health Insurance               | (30)                   |                        |                         |                          |
| <b>720</b> Life, Dental & Disability Ins. |                        |                        |                         |                          |
| <b>721</b> Retirement                     | 105                    |                        |                         |                          |
| <b>740</b> Operating Supplies             | 958                    | 1,207                  | 1,000                   | 1,000                    |
| <b>776</b> Building Maintenance Supplies  | 241                    | 168                    | 250                     | 250                      |
| <b>778</b> Equipment Maintenance Supplies | 437                    | 559                    | 500                     | 500                      |
| <b>780</b> Grounds Maintenance Supplies   | 777                    | 157                    | 3,000                   | 3,000                    |
| <b>806</b> Contractual Services           | -                      | -                      | 250                     | 250                      |
| <b>852</b> Telephone                      | 533                    | 670                    | 500                     | 700                      |
| <b>921</b> Electricity                    | 1,428                  | 1,627                  | 1,800                   | 2,000                    |
| <b>923</b> Sewer & Water                  | 244                    | 295                    | 250                     | 250                      |
| <b>925</b> Recycling                      | 29,811                 | 32,160                 | 33,500                  | 33,500                   |
| <b>970</b> Capital Outlay                 |                        | -                      | 500                     | 500                      |
| <b>Total Recycling</b>                    | <b>61,376</b>          | <b>60,644</b>          | <b>67,135</b>           | <b>71,321</b>            |
| <i>Total FTEs</i>                         | 1.0                    | 1                      | 1.0                     | 1.0                      |

| <b>Summary</b>         |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Personnel Services     | 26,948        | 23,801        | 25,585        | 29,371        |
| Supplies               | 2,413         | 2,091         | 4,750         | 4,750         |
| Services               | 32,016        | 34,752        | 36,300        | 36,700        |
| Capital Outlay         | -             | -             | 500           | 500           |
| <b>Total Recycling</b> | <b>61,376</b> | <b>60,644</b> | <b>67,135</b> | <b>71,321</b> |



# GENERAL FUND DRAIN ACTIVITY FY 2014 BUDGET



The separately elected County Drain Commissioner currently oversees the construction and maintenance of public county drains in Delta Township. When the Drain Commissioner is petitioned for a drain improvement, Delta Township is assessed a portion of the drain project cost as an at-large assessment.

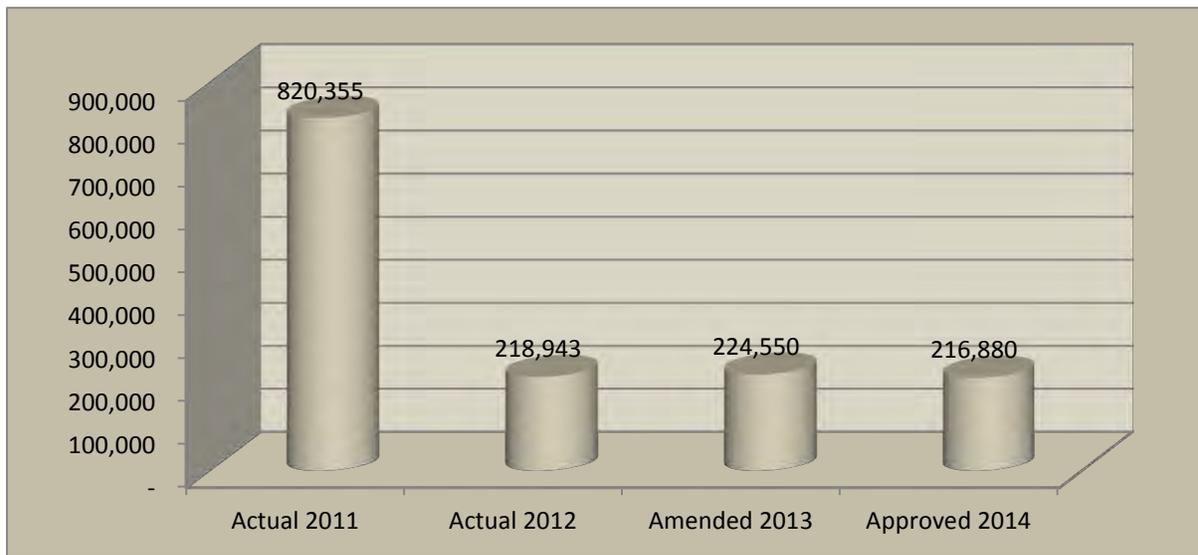
The drain activity in the budget is where the township's portion of a drain project or the at-large assessment is funded. A schedule of drain assessments is included in this document.

**DELTA TOWNSHIP**

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**DRAINS ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-445**

|   |                | <u>Approved<br/>2014</u>     |
|---|----------------|------------------------------|
| <b>934 Repair &amp; Maintenance - Other</b> |                | <b>211,080</b>               |
| County At Large Drain Assessment            | <b>192,080</b> |                              |
| County Drain Assessments on Twp. Properties | <b>19,000</b>  |                              |
| <b>959 Memberships and Dues</b>             |                | <b>5,800</b>                 |
| GLRC  |                |                              |
| <b>TOTAL</b>                                |                | <u><u><b>216,880</b></u></u> |



**DELTA TOWNSHIP**

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**DRAINS GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**Drains Activity - 445**

| <b><u>Acct #</u></b>                | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>806</b> Contractual Services     |                               |                               | 1,600                          | -                               |
| <b>934</b> R & M Services - Other   | 814,298                       | 527,862                       | 217,150                        | 211,080                         |
| <b>959</b> Memberships & Dues       | 6,056                         | 5,556                         | 5,800                          | 5,800                           |
| <b>970</b> Capital Outlay           |                               |                               |                                |                                 |
| <b><i>Total Drains Activity</i></b> | <b><u>820,355</u></b>         | <b><u>533,418</u></b>         | <b><u>224,550</u></b>          | <b><u>216,880</u></b>           |
| <i>Total FTEs</i>                   | 0.0                           | 0.0                           | 0.0                            | 0.0                             |

***Summary***

|                                     |                       |                       |                       |                       |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services                  | -                     | -                     | -                     | -                     |
| Supplies                            | -                     | -                     | -                     | -                     |
| Services                            | 820,355               | 533,418               | 224,550               | 216,880               |
| Education & Training                |                       |                       |                       |                       |
| Capital Outlay                      | -                     | -                     | -                     | -                     |
| <b><i>Total Drains Activity</i></b> | <b><u>820,355</u></b> | <b><u>533,418</u></b> | <b><u>224,550</u></b> | <b><u>216,880</u></b> |

**DELTA TOWNSHIP**

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**DRAIN ACTIVITY**

|             | <u>Carrier<br/>Creek</u> | <u>Gettysburg</u>     | <u>Watson/<br/>Branches</u> | <u>Totals</u>           |
|-------------|--------------------------|-----------------------|-----------------------------|-------------------------|
| <b>2014</b> | 131,028                  | 33,949                | 27,101                      | <b>192,078</b>          |
| <b>2015</b> | 126,808                  | 33,046                | 26,251                      | <b>186,105</b>          |
| <b>2016</b> | 122,587                  | 32,143                | 25,400                      | <b>180,130</b>          |
| <b>2017</b> | 118,367                  | 31,278                | 24,571                      | <b>174,216</b>          |
| <b>2018</b> | 114,147                  | 30,338                | 23,700                      | <b>168,185</b>          |
| <b>2019</b> | 109,927                  | 29,435                | 22,850                      | <b>162,212</b>          |
| <b>2020</b> | 105,706                  | 28,532                | 22,000                      | <b>156,238</b>          |
| <b>2021</b> | 101,486                  | 27,657                | 21,162                      | <b>150,305</b>          |
| <b>2022</b> | 97,266                   | 26,727                | 20,300                      | <b>144,293</b>          |
| <b>2023</b> | 93,046                   | 25,824                | 19,450                      | <b>138,320</b>          |
| <b>2024</b> | 88,826                   | 24,922                | 18,600                      | <b>132,348</b>          |
| <b>2025</b> | 84,605                   | 24,036                | 17,752                      | <b>126,393</b>          |
| <b>2026</b> |                          | 23,116                |                             | <b>23,116</b>           |
| <b>2027</b> |                          | 22,213                |                             | <b>22,213</b>           |
| <b>2028</b> |                          | 21,310                |                             | <b>21,310</b>           |
| <b>2029</b> |                          | 20,415                |                             | <b>20,415</b>           |
| <b>2030</b> |                          | 19,505                |                             | <b>19,505</b>           |
| <b>2031</b> |                          | 18,603                |                             | <b>18,603</b>           |
|             | <u><b>1,293,799</b></u>  | <u><b>473,049</b></u> | <u><b>269,137</b></u>       | <u><b>2,035,985</b></u> |

Note: Drains at large consists of drains installed by Eaton County Drain Commission in which the State of Michigan, homeowner, Delta Township, and the Eaton County Drain Commission share of the cost of installment. Delta Township is assessed yearly for their share of the cost plus interest on the outstanding balance. Interest rates charged to the different projects range from 3.5% to 5.5%.

## GENERAL FUND ROADS ACTIVITY FY 2014 BUDGET

The Eaton County Road Commission is a three member independent board appointed to six year terms by the County Commission. The Road Commission currently has the responsibility for maintenance and construction of the county roadways throughout Eaton County and in Delta Township. Major roadway reconstruction projects are typically funded using state and federal transportation funding. To be eligible to apply and use state and federal dollars on a major roadway reconstruction project Delta Township must contribute the required local match.

The Township also participates in an annual local road resurfacing program by paying 50% of the cost for resurfacing roadways in Delta Township.

Occasionally the Township will need to have traffic studies of particular areas of the Township or other types of research necessary to consider a roadway improvement. The Township uses the road activity in the general fund to designate those monies which will be allocated to pay for roadway improvements.

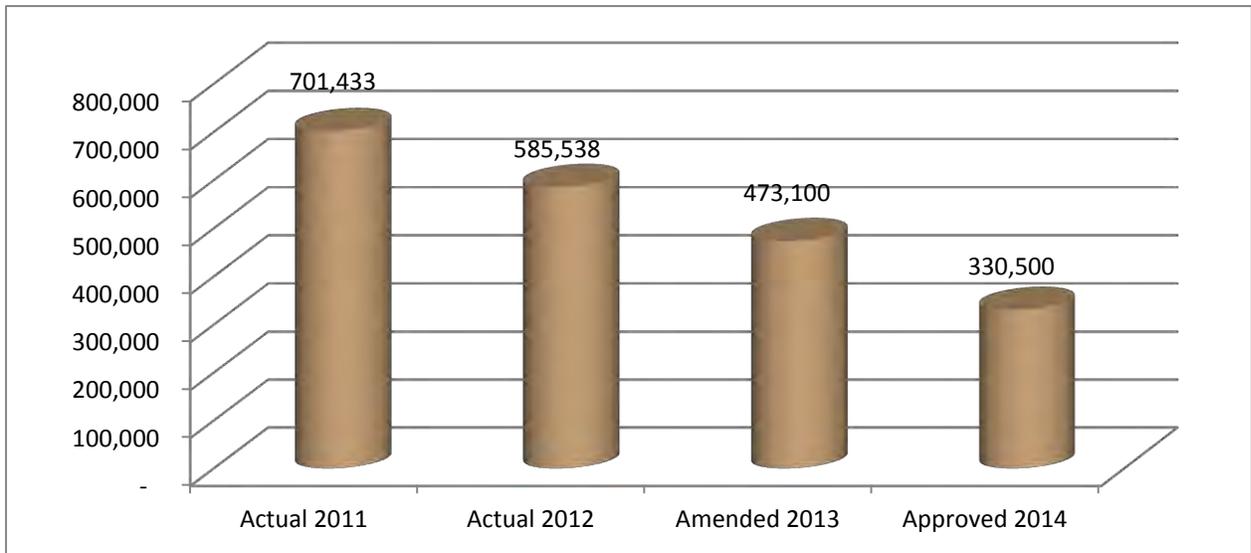


**DELTA TOWNSHIP**

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**ROADS ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-446**

|              |   |         | <u>Approved<br/>2014</u>     |
|--------------|---|---------|------------------------------|
| <b>934</b>   | <b>Repair &amp; Maintenance - Other</b> |         | <b>205,500</b>               |
|              | Dust Control Program                    | 10,500  |                              |
|              | Road Resurfacing and Repairs            | 145,000 |                              |
|              | Sidewalk Repairs                        | 50,000  |                              |
| <b>970</b>   | <b>Capital Outlay</b>                   |         | <b>125,000</b>               |
|              | New Sidewalk / Pathway Construction     |         |                              |
| <b>TOTAL</b> |   |         | <u><u><b>330,500</b></u></u> |



**DELTA TOWNSHIP**

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**ROADS GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**Roads Activity - 446**

| <b><u>Acct #</u></b>                     | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>934</b> R & M Services - Other        | 101,799                       | 83,138                        | 180,500                        | 205,500                         |
| <b>970</b> Capital Outlay                | 21,123                        | (45,680)                      | 292,600                        | 125,000                         |
| <b>970.008</b> Sharp Park                | 114,420                       |                               |                                |                                 |
| <b>970.010</b> Eastbury                  | 377,145                       | 7,220                         |                                |                                 |
| <b>970.011</b> Eastbury Ext. to Canal    | 94,936                        | 9,506                         |                                |                                 |
| <b>970.054</b> St. Joe & Nixon Rd        | (80,412)                      | 3,170                         |                                |                                 |
| <b>970.138</b> MI. Ave Extension         | 71,992                        | 521,063                       |                                |                                 |
| <b>970.214</b> Creyts-Webster Shared Use | 430                           | 7,121                         |                                |                                 |
| <b><i>Total Roads Activity</i></b>       | <b><u>701,433</u></b>         | <b><u>585,538</u></b>         | <b><u>473,100</u></b>          | <b><u>330,500</u></b>           |

| <b><i>Summary</i></b>              |                       |                       |                       |                       |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Supplies                           |                       |                       |                       |                       |
| Services                           | 101,799               | 83,138                | 180,500               | 205,500               |
| Capital Outlay                     | 599,634               | 502,400               | 292,600               | 125,000               |
| <b><i>Total Roads Activity</i></b> | <b><u>701,433</u></b> | <b><u>585,538</u></b> | <b><u>473,100</u></b> | <b><u>330,500</u></b> |



## STREET LIGHTING FY 2014 BUDGET

Delta Township has over 2,600 street lights township-wide. Both the Lansing Board of Water & Light and Consumers Energy provide this service. There are street lights on primary roads, as well as in various subdivisions, throughout the Township. At this time, Delta Township has 123 street lighting special assessment districts.

Delta Township pays for the lights on primary roads using general fund monies. Delta Township does not have an ad valorem tax for street lights. All lights are billed monthly by the appropriate electric company; the charges are then distributed accordingly to the appropriate districts. The individuals within these districts are billed annually for their benefit share of the usage charge on their winter tax statements.

Street lighting is an ongoing activity in the township. The primary function is to monitor existing lights and create new districts as they are petitioned and approved. The process of establishing a street lighting district is a long one, which sometimes takes 6–8 months for a district to reach final approval by the Township Board, then another six months to have the lights installed. Street lights are now required in all new subdivisions, which makes those street lighting districts easier to define and establish.

Several township departments are involved in this process. The Clerk's Office performs the initial contacts and meetings. The Accounting Department prepares the annual assessment roll, monitors all street lights for budgeting and assessment purposes, and ultimately collects the tax. The Assessing Department determines the validity of the petition signatures, and calculates the per parcel benefit and assessment amount.



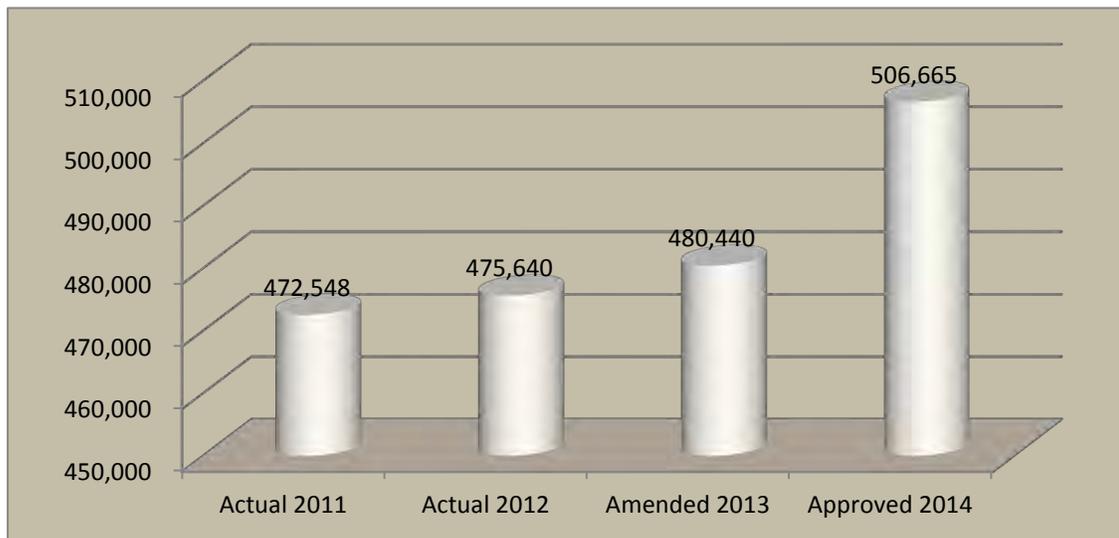
**DELTA TOWNSHIP**

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**STREET LIGHTING ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-448**

|                |   | <u>Approved<br/>2014</u>     |
|----------------|---|------------------------------|
| <b>924</b>     | <b>Street Lighting At Large</b><br>There are streetlights on primary roads<br>in Delta Township that are paid for from the General<br>Fund.     | <b>60,290</b>                |
| <b>924.xxx</b> | <b>Street Lighting - Special Assessments</b><br>Currently Delta Township has approximately 123<br>Special Assessment Street Lighting Districts. | <b>446,375</b>               |
| <b>TOTAL</b>   |   | <u><u><b>506,665</b></u></u> |

*Street Lighting Budget History*



**DELTA TOWNSHIP**

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**STREET LIGHTING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Street Lighting Activity - 448**

| <b><u>Acct #</u></b> |  | <b><u>Actual<br/>2011</u></b> | <b><u>Actual<br/>2012</u></b> | <b><u>Amended<br/>2013</u></b> | <b><u>Approved<br/>2014</u></b> |
|----------------------|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>924</b>           | Electricity - Street Lighting                | 55,955                        | 54,826                        | 54,250                         | 60,290                          |
| <b>924.xxx</b>       | Electricity - Street Lighting Dist.          | 416,593                       | 420,814                       | 426,190                        | 446,375                         |
|                      | <b><i>Total Street Lighting Activity</i></b> | <b><u><u>472,548</u></u></b>  | <b><u><u>475,640</u></u></b>  | <b><u><u>480,440</u></u></b>   | <b><u><u>506,665</u></u></b>    |

| <b><i>Summary</i></b> |  |                              |                              |                              |                              |
|-----------------------|--|------------------------------|------------------------------|------------------------------|------------------------------|
|                       | Services                                     | <u>472,548</u>               | <u>475,640</u>               | <u>480,440</u>               | <u>506,665</u>               |
|                       | <b><i>Total Street Lighting Activity</i></b> | <b><u><u>472,548</u></u></b> | <b><u><u>475,640</u></u></b> | <b><u><u>480,440</u></u></b> | <b><u><u>506,665</u></u></b> |

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

| <b>DIST#</b> | <b>DISTRICT NAME</b>  | <b>2013 Amended Budget</b> |                                | <b>2014 Approved Budget</b> |                                |
|--------------|-----------------------|----------------------------|--------------------------------|-----------------------------|--------------------------------|
|              |                       | <b>Revenue<br/>S/A</b>     | <b>Electricity<br/>Expense</b> | <b>Revenue<br/>S/A</b>      | <b>Electricity<br/>Expense</b> |
| 1            | Claiborne Heights     | 910                        | 910                            | 920                         | 920                            |
| 2            | Dawn Haven            | 1,840                      | 1,840                          | 1,700                       | 1,700                          |
| 3            | Huntington Acres      | 1,550                      | 1,550                          | 1,560                       | 1,560                          |
| 4            | Mar Moor Estates      | 9,930                      | 9,930                          | 10,020                      | 10,020                         |
| 5            | Nixonburg Hills       | 1,740                      | 1,740                          | 1,610                       | 1,610                          |
| 6            | Saratoga Farms Est.   | 820                        | 820                            | 820                         | 820                            |
| 7            | Bretton Woods         | 3,280                      | 3,280                          | 3,300                       | 3,300                          |
| 8            | Mall Drive-East       | 4,530                      | 4,530                          | 4,600                       | 4,600                          |
| 9            | Mall Drive-West       | 7,760                      | 7,760                          | 7,850                       | 7,850                          |
| 10           | Park Meadows          | 6,080                      | 6,080                          | 6,140                       | 6,140                          |
| 11           | Stonegate-Rockdale    | 3,480                      | 3,480                          | 3,525                       | 3,525                          |
| 12           | Allison Heights       | 9,330                      | 9,330                          | 9,500                       | 9,500                          |
| 13           | Westbrook Est. #1     | 1,220                      | 1,220                          | 1,230                       | 1,230                          |
| 14           | Verndale #1           | 6,610                      | 6,610                          | 6,700                       | 6,700                          |
| 15           | Carrier Creek         | 3,480                      | 3,480                          | 3,520                       | 3,520                          |
| 16           | Westbrook Est. #2     | 2,430                      | 2,430                          | 2,430                       | 2,430                          |
| 17           | Oak Park              | 90                         | 90                             | 90                          | 90                             |
| 18           | Willow Woods          | 2,260                      | 2,260                          | 2,290                       | 2,290                          |
| 19           | Carrier Creek #2      | 1,740                      | 1,740                          | 1,760                       | 1,760                          |
| 20           | Dutch Hills Farms     | 3,300                      | 3,300                          | 3,350                       | 3,350                          |
| 21           | Verndale #3           | 1,570                      | 1,570                          | 1,590                       | 1,590                          |
| 22           | Verndale #4           | 8,040                      | 8,040                          | 8,110                       | 8,110                          |
| 23           | Allison Heights #2    | 1,040                      | 1,040                          | 1,060                       | 1,060                          |
| 24           | River Ridge-Holiday   | 1,900                      | 1,900                          | 1,940                       | 1,940                          |
| 25           | Gettysburg Farms      | 3,300                      | 3,300                          | 3,350                       | 3,350                          |
| 26           | Dutch Hills Farms #2  | 1,390                      | 1,390                          | 1,400                       | 1,400                          |
| 27           | Westbrook Estates. #2 | 2,780                      | 2,780                          | 2,820                       | 2,820                          |
| 28           | Allison Heights #4    | 1,570                      | 1,570                          | 1,590                       | 1,590                          |
| 29           | Colt Meadows          | 4,520                      | 4,520                          | 4,580                       | 4,580                          |
| 30           | Dutch Hills Farms #3  | 1,570                      | 1,570                          | 1,590                       | 1,590                          |
| 31           | Stonegate-Boxwood     | 1,740                      | 1,740                          | 1,760                       | 1,760                          |
| 32           | Dornet Drive          | 450                        | 450                            | 460                         | 460                            |
| 33           | Williamsburg #3       | 870                        | 870                            | 880                         | 880                            |
| 35           | Shenandoah            | 2,950                      | 2,950                          | 2,990                       | 2,990                          |
| 36           | Delta Glens           | 10,780                     | 10,780                         | 10,900                      | 10,900                         |
| 37           | Tindalaya             | 1,220                      | 1,220                          | 1,230                       | 1,230                          |
| 38           | Old Erin Way          | 1,390                      | 1,390                          | 1,410                       | 1,410                          |
| 39           | Chellmar              | 1,570                      | 1,570                          | 1,590                       | 1,590                          |

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

| <b>DIST#</b> | <b>DISTRICT NAME</b>     | <b>2013 Amended Budget</b> |                                | <b>2014 Approved Budget</b> |                                |
|--------------|--------------------------|----------------------------|--------------------------------|-----------------------------|--------------------------------|
|              |                          | <b>Revenue<br/>S/A</b>     | <b>Electricity<br/>Expense</b> | <b>Revenue<br/>S/A</b>      | <b>Electricity<br/>Expense</b> |
| 40           | Westbrook #5             | 3,480                      | 3,480                          | 3,520                       | 3,520                          |
| 41           | Delta South Condos       | 1,390                      | 1,390                          | 1,410                       | 1,410                          |
| 42           | Windcharme Estates       | 8,170                      | 8,170                          | 8,190                       | 8,190                          |
| 43           | Plum Hollow              | 2,260                      | 2,260                          | 2,290                       | 2,290                          |
| 44           | Delta Commerce Drive     | 9,220                      | 9,220                          | 9,240                       | 9,240                          |
| 45           | Robbins Acres            | 2,780                      | 2,780                          | 2,820                       | 2,820                          |
| 46           | Delta Downs              | 5,900                      | 5,900                          | 5,950                       | 5,950                          |
| 47           | Cambridge Manor #1       | 2,610                      | 2,610                          | 2,620                       | 2,620                          |
| 48           | Stonegate-Bollman        | 1,740                      | 1,740                          | 1,760                       | 1,760                          |
| 50           | Plum Hollow II           | 3,650                      | 3,650                          | 3,650                       | 3,650                          |
| 51           | Century Commerce Ctr.    | 8,870                      | 8,870                          | 8,900                       | 8,900                          |
| 52           | Snow Ridge               | 8,350                      | 8,350                          | 8,390                       | 8,390                          |
| 53           | Lantern Green            | 10,090                     | 10,090                         | 10,120                      | 10,120                         |
| 54           | Canyon Hills             | 6,950                      | 6,950                          | 7,000                       | 7,000                          |
| 55           | Cambridge Manor 2 & 3    | 4,000                      | 4,000                          | 4,020                       | 4,020                          |
| 58           | Williamsburg #5          | 7,300                      | 7,300                          | 7,350                       | 7,350                          |
| 59           | Shenandoah #2            | 2,260                      | 2,260                          | 2,270                       | 2,270                          |
| 60           | Delta Mills Estates      | 7,650                      | 7,650                          | 7,680                       | 7,680                          |
| 61           | Snow Ridge #2            | 5,220                      | 5,220                          | 5,220                       | 5,220                          |
| 62           | Oakridge                 | 4,520                      | 4,520                          | 4,540                       | 4,540                          |
| 63           | Verndale Lakes           | 16,340                     | 16,340                         | 16,410                      | 16,410                         |
| 64           | Walmar Estates           | 6,260                      | 6,260                          | 6,300                       | 6,300                          |
| 66           | Forest Glen              | 2,780                      | 2,780                          | 2,800                       | 2,800                          |
| 67           | Renker Road              | 1,640                      | 1,640                          | 1,660                       | 1,660                          |
| 68           | Windcharme Est. #4       | 4,870                      | 4,870                          | 4,890                       | 4,890                          |
| 69           | Robbins Acres II         | 6,260                      | 6,260                          | 6,290                       | 6,290                          |
| 70           | Plum Hollow-Applewood    | 2,090                      | 2,090                          | 2,110                       | 2,110                          |
| 71           | Armstrong Hills          | 4,200                      | 4,200                          | 4,210                       | 4,210                          |
| 72           | River Cove               | 2,610                      | 2,610                          | 2,620                       | 2,620                          |
| 73           | Players Club             | 3,650                      | 3,650                          | 3,650                       | 3,650                          |
| 74           | Echo Valley              | 3,650                      | 3,650                          | 3,680                       | 3,680                          |
| 75           | Shenandoah #3            | 1,910                      | 1,910                          | 1,920                       | 1,920                          |
| 76           | Sherwood Downs           | 6,260                      | 6,260                          | 6,300                       | 6,300                          |
| 77           | Broadbent Woods          | 4,610                      | 4,610                          | 4,630                       | 4,630                          |
| 78           | Broadbent Woods-Phase II | 1,740                      | 1,740                          | 1,760                       | 1,760                          |
| 79           | Wayland Drive            | 870                        | 870                            | 880                         | 880                            |
| 80           | Davenport Subdivision    | 1,270                      | 1,270                          | 1,280                       | 1,280                          |
| 81           | Morgan Creek             | 5,910                      | 5,910                          | 5,920                       | 5,920                          |
| 82           | Laurel Woods             | 4,530                      | 4,530                          | 4,540                       | 4,540                          |

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

| <b>DIST#</b> | <b>DISTRICT NAME</b>      | <b>2013 Amended Budget</b> |                                | <b>2014 Approved Budget</b> |                                |
|--------------|---------------------------|----------------------------|--------------------------------|-----------------------------|--------------------------------|
|              |                           | <b>Revenue<br/>S/A</b>     | <b>Electricity<br/>Expense</b> | <b>Revenue<br/>S/A</b>      | <b>Electricity<br/>Expense</b> |
| 83           | Davis Hwy./LD Clark       | 9,390                      | 9,390                          | 9,400                       | 9,400                          |
| 84           | Shenandoah #4             | 2,090                      | 2,090                          | 2,090                       | 2,090                          |
| 85           | Wellington Fields         | 2,150                      | 2,150                          | 2,080                       | 2,080                          |
| 86           | Walmar Estates #II        | 1,220                      | 1,220                          | 1,230                       | 1,230                          |
| 87           | Nixon Hills               | 2,150                      | 2,150                          | 2,020                       | 2,020                          |
| 88           | Walmar Estates #III       | 2,260                      | 2,260                          | 2,280                       | 2,280                          |
| 89           | Westbrook Condos          | 1,570                      | 1,570                          | 1,580                       | 1,580                          |
| 90           | Greenwood Condos          | 2,960                      | 2,960                          | 2,960                       | 2,960                          |
| 91           | Sugar Maple Circle        | 1,840                      | 1,840                          | 1,850                       | 1,850                          |
| 92           | Grand Manor Cove          | 3,540                      | 3,540                          | 3,560                       | 3,560                          |
| 93           | Lookout Lane              | 870                        | 870                            | 880                         | 880                            |
| 94           | Dornet Village            | 4,170                      | 4,170                          | 4,190                       | 4,190                          |
| 95           | Morgan Creek Condos 61-91 | 2,260                      | 2,260                          | 2,270                       | 2,270                          |
| 96           | Morgan Creek/Century Park | 4,430                      | 4,430                          | 4,470                       | 4,470                          |
| 97           | Ashford Manor Phase I     | 2,150                      | 2,150                          | 2,020                       | 2,020                          |
| 98           | Laurel Woods Phase II     | 1,390                      | 1,390                          | 1,400                       | 1,400                          |
| 99           | Upton Woods               | 1,840                      | 1,840                          | 1,740                       | 1,740                          |
| 100          | Upton Wood II             | 1,230                      | 1,230                          | 1,160                       | 1,160                          |
| 101          | Barrington Condos         | 1,230                      | 1,230                          | 1,160                       | 1,160                          |
| 102          | Saratoga Woods 1 & 2      | 4,700                      | 4,700                          | 4,710                       | 4,710                          |
| 103          | Fox Ridge Estates         | 1,540                      | 1,540                          | 1,500                       | 1,500                          |
| 104          | Nixon Hills #3            | 1,390                      | 1,390                          | 1,300                       | 1,300                          |
| 105          | Willow Cove               | 7,300                      | 7,300                          | 7,350                       | 7,350                          |
| 106          | Point West Condos         | 4,300                      | 4,300                          | 4,100                       | 4,100                          |
| 107          | Brookside                 | 13,720                     | 13,720                         | 13,810                      | 13,810                         |
| 108          | Ashford Manor Phase II    | 2,300                      | 2,300                          | 2,200                       | 2,200                          |
| 109          | Upton Woods III           | 920                        | 920                            | 920                         | 920                            |
| 110          | Laurel Woods III          | 3,130                      | 3,130                          | 3,130                       | 3,130                          |
| 111          | Broadbent Woods III & IV  | 2,960                      | 2,960                          | 2,960                       | 2,960                          |
| 112          | Morgan Glen Condos        | 1,660                      | 1,660                          | 1,670                       | 1,670                          |
| 113          | Point West #2             | 1,540                      | 1,540                          | 1,450                       | 1,450                          |
| 115          | West Willow Heights       | 1,570                      | 1,570                          | 1,570                       | 1,570                          |
| 116          | Fox Ridge Estates #2      | 1,380                      | 1,380                          | 1,300                       | 1,300                          |
| 117          | Shadow Glen               | 2,920                      | 2,920                          | 2,800                       | 2,800                          |
| 118          | Saratoga Woods #3         | 1,910                      | 1,910                          | 1,920                       | 1,920                          |
| 120          | Barrington Condos         | 1,230                      | 1,230                          | 1,180                       | 1,180                          |
| 121          | Crawford Cove             | 2,090                      | 2,090                          | 2,100                       | 2,100                          |
| 122          | Westcharme                | 4,170                      | 4,170                          | 4,200                       | 4,200                          |

**DELTA TOWNSHIP**

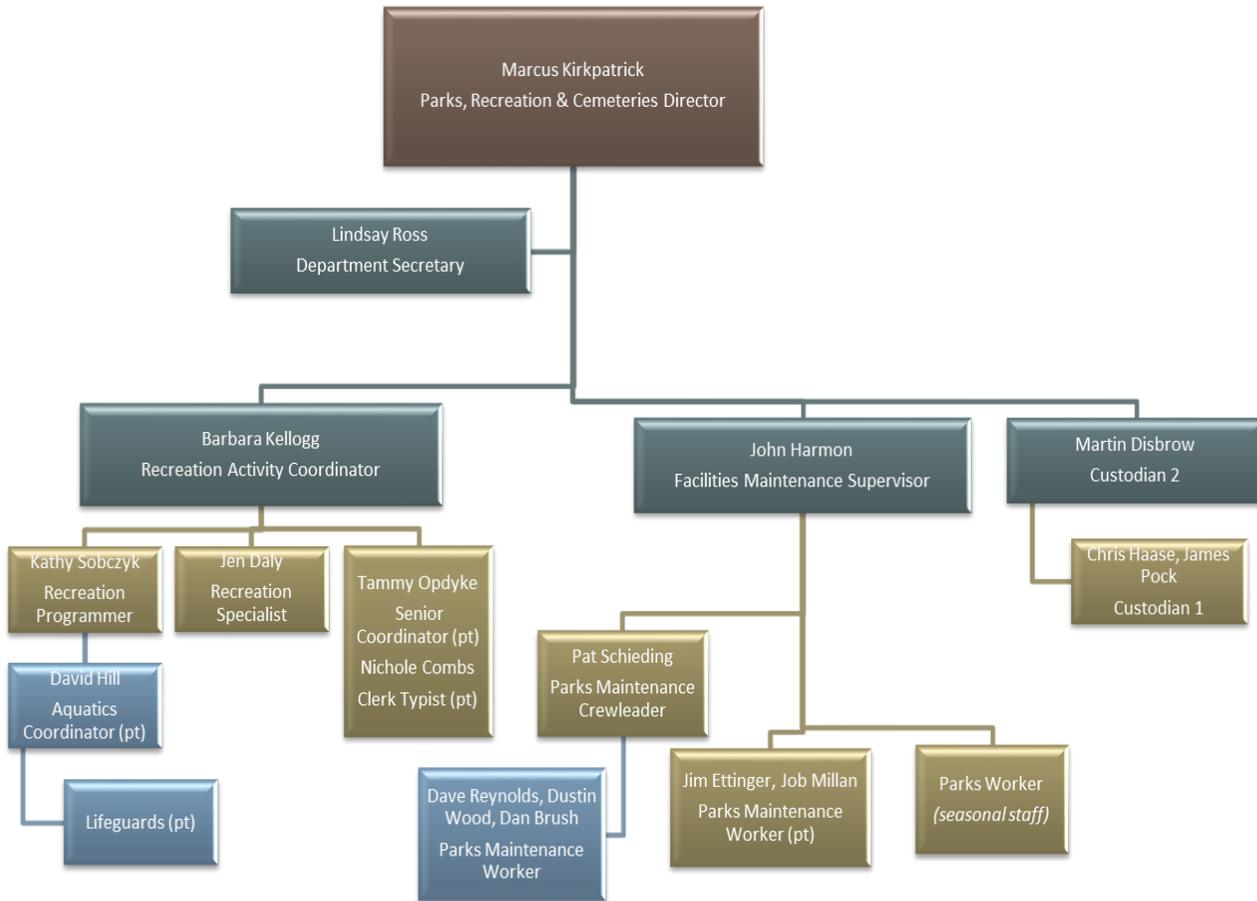
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**STREET LIGHTING SPECIAL ASSESSMENTS**

| <b><u>DIST#</u></b> | <b><u>DISTRICT NAME</u></b> | <b><u>2013 Amended Budget</u></b>          |  | <b><u>2014 Approved Budget</u></b>         |  |
|---------------------|-----------------------------|--|--|--|--|
|                     |                             | <b><u>Revenue</u></b><br><b><u>S/A</u></b> | <b><u>Electricity</u></b><br><b><u>Expense</u></b> | <b><u>Revenue</u></b><br><b><u>S/A</u></b> | <b><u>Electricity</u></b><br><b><u>Expense</u></b> |
| <b>123</b>          | Theo Avenue                 | 3,830                                      | 3,830  | 3,850                                      | 3,850  |
| <b>124</b>          | Harriet Avenue              | 4,000                                      | 4,000  | 4,020                                      | 4,020  |
| <b>125</b>          | Homestead Acres             |  |  | 18,600                                     | 18,600   |
| <b>126</b>          | Shadow Glen II              |  |  | 440  | 440  |
| <b>TOTALS</b>       | -                           | <b>426,190</b>                             | <b>426,190</b>                                     | <b>446,375</b>                             | <b>446,375</b>                                     |



# PARKS & RECREATION DEPARTMENT FY 2014 BUDGET



**PARKS, RECREATION, AND CEMETERIES DEPARTMENT  
PARKS AND RECREATION**

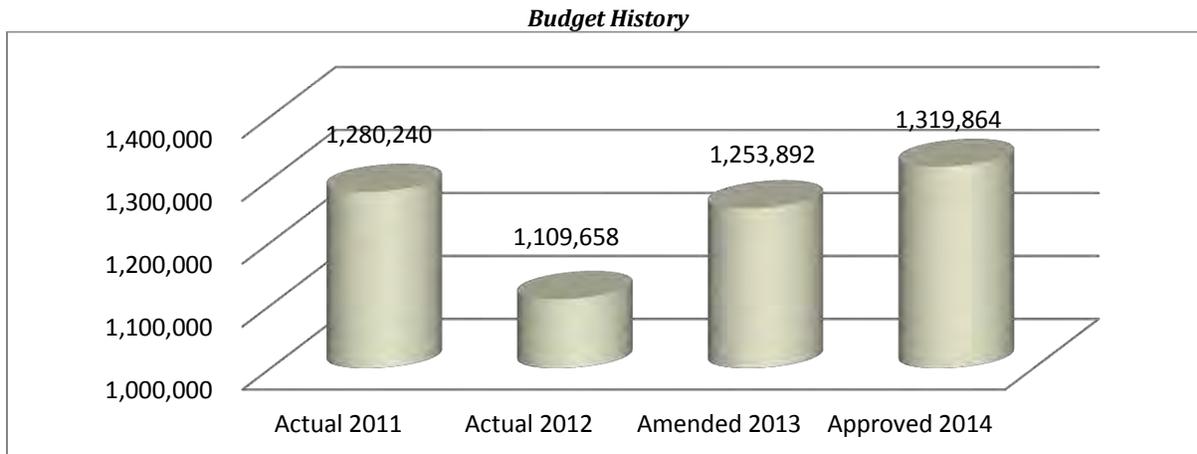
The Parks, Recreation, and Cemeteries department is responsible for four different divisions, as well as the management of the Delta-Waverly 39'ers program for senior citizens. The Parks and Recreation division is responsible for maintaining existing park grounds and facilities, acquiring and developing land for park use, providing varied recreational programs for all ages, enforcing the Park Ordinance, planning for the future in both park area requirements and recreation program needs, enforcing the Weed Ordinance, and maintaining assigned township grounds and facilities.

**Key Goals**

- To maintain, assess, develop and preserve park lands and facilities in order to provide for the needs of present and future generations.
- To promote the development of new recreation programs with active sports facilities and passive leisure opportunities.
- To continue to closely monitor Parks and facilities to ensure a safe and clean environment for all users.

**Objectives**

- To develop and expand programs through new and existing partnerships.
- To research and identify grants from Federal, State, and local resources.
- To identify and cultivate one new sustainable revenue source within the department.
- To monitor service and participation levels for future planning efforts.
- To provide daily park maintenance and safety.



**DELTA TOWNSHIP**

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| <b>Output Indicators</b>                                   | <b>2011</b> | <b>2012</b> | <b>As of<br/>July, 2013</b> | <b>Approved<br/>2014</b> |
|--|-------------|-------------|-----------------------------|--------------------------|
| Adult/Youth Athletic Program Attendance                    | 4,743       | 4413        | 2,800                       | 5,100                    |
| Senior Center Activities Attendance                        | 21,046      | 22,930      | 12,150                      | 23,500                   |
| Aquatics   | 22,532      | 23,355      | 9,870                       | 9,950                    |
| Community & Enrichment Center Rentals                      | 296         | 337         | 122                         | 340                      |
| Community & Enrichment Center Revenue                      | \$24,154    | 42,528      | \$33,495                    | \$41,400                 |
| Picnic Shelter Rentals                                     | 252         | 270         | 119                         | 280                      |
| Percentage of operation costs to General Fund Total Budget | 8.4%        | 8.1%        |                             | 8.2%                     |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>702</b> | <b>Salaries &amp; Wages - Regular</b>  | <b>488,886</b>           |
| <b>703</b> | <b>Salaries &amp; Wages - Temporary</b>  | <b>76,000</b>            |
|            | Outside parks staff 7250 hours @ \$10.50 average   | <b>76,000</b>            |
| <b>703</b> | <b>Salaries &amp; Wages - Enrichment Center</b>  | <b>35,040</b>            |
|            | Senior Coordinator   | <b>24,245</b>            |
|            | Part-time Secretary  | <b>10,795</b>            |
| <b>703</b> | <b>Salaries &amp; Wages - Aquatics</b>   | <b>41,500</b>            |
|            | Aquatics Coordinator   | <b>12,000</b>            |
|            | Liefguards/Lesson Instructors  | <b>29,500</b>            |
| <b>704</b> | <b>Salaries &amp; Wages - Overtime</b>   | <b>3,500</b>             |
| <b>706</b> | <b>Salaries &amp; Wages - Longevity</b>  | <b>8,948</b>             |
|            | Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. |                          |
| <b>710</b> | <b>Fees &amp; Per Diem</b>   | <b>4,200</b>             |
|            | Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission.  |                          |
| <b>715</b> | <b>F.I.C.A.</b>  | <b>51,220</b>            |
|            | The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  |                          |
| <b>717</b> | <b>Worker's Compensation</b>   | <b>11,460</b>            |
|            | The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.   |                          |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|            |   | <b>Approved<br/>2014</b> |
|------------|---|--------------------------|
| <b>719</b> | <b>Health Insurance</b><br>Premiums for health care coverage for full-time employees and their dependents.  | <b>89,178</b>            |
| <b>720</b> | <b>Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.         | <b>16,704</b>            |
| <b>721</b> | <b>Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | <b>59,950</b>            |
| <b>724</b> | <b>Uniforms</b>   | <b>1,700</b>             |
|            | Full-time Staff - 6 ea.   | <b>1,400</b>             |
|            | Runner Rental   | <b>300</b>               |
| <b>728</b> | <b>Office Supplies</b>  | <b>5,000</b>             |
| <b>729</b> | <b>Photo Copies</b>   | <b>5,200</b>             |
| <b>730</b> | <b>Postage</b>  | <b>3,500</b>             |
| <b>740</b> | <b>Operating Supplies</b>   | <b>18,700</b>            |
|            | Pacers Walking Club supplies  | <b>200</b>               |
|            | Inventory items (maintenance)   | <b>4,500</b>             |
|            | Diamond marking powder  | <b>3,500</b>             |
|            | Custodial supplies  | <b>4,000</b>             |
|            | Trash bags  | <b>2,500</b>             |
|            | Oxygen and Acetylene  | <b>1,000</b>             |
|            | Seasonal staff shirts and hats  | <b>1,500</b>             |
|            | Miscellaneous   | <b>1,500</b>             |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>740</b> | <b>Operating Supplies - Youth Sports &amp; Special Events</b> | <b>25,172</b>            |
|            | Youth sports equipment  | 4,790                    |
|            | T-shirts - coach & referees                                   | 2,081                    |
|            | Youth jerseys   | 9,200                    |
|            | Volleyball awards   | 601                      |
|            | Special Events  | 5,500                    |
|            | Enrichment  | 3,000                    |
| <b>740</b> | <b>Operating Supplies - Adult Sports</b>                      | <b>13,986</b>            |
|            | Softball Balls and Equipment                                  | 4,400                    |
|            | Kickball Supplies and Awards                                  | 3,218                    |
|            | Volleyball Awards   | 713                      |
|            | Softball Awards   | 4,055                    |
|            | MASA Awards & Supplies  | 1,600                    |
| <b>740</b> | <b>Operating Supplies - Aquatics</b>                          | <b>524</b>               |
| <b>743</b> | <b>Chemicals</b>  | <b>1,500</b>             |
|            | Weed control, pesticides, etc.                                |                          |
| <b>759</b> | <b>Tools</b>  | <b>1,000</b>             |
| <b>776</b> | <b>Repair &amp; Maintenance - Building</b>                    | <b>10,500</b>            |
|            | Plumbing & Electrical Supplies                                | 2,500                    |
|            | Roofing & Siding Materials                                    | 3,000                    |
|            | Painting & Staining Supplies                                  | 3,000                    |
|            | Miscellaneous   | 2,000                    |
| <b>778</b> | <b>Repair &amp; Maintenance - Equipment</b>                   | <b>28,600</b>            |
|            | Equipment Parts   | 6,000                    |
|            | Ball Diamond Equipment  | 3,000                    |
|            | Park Sign Replacement   | 6,000                    |
|            | Picnic Table Replacement                                      | 2,500                    |
|            | Drinking Fountain and Irrigation                              | 1,000                    |
|            | Trash Can and Grill Replacement                               | 1,000                    |
|            | Soccer and Tennis Nets and Goals                              | 1,000                    |
|            | Miscellaneous   | 2,000                    |
|            | Backhoe   | 6,100                    |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>780</b> | <b>Repair &amp; Maintenance - Grounds</b>    | <b>30,000</b>            |
|            | Stonedust for Infields                       | 4,000                    |
|            | Playground Safety Surface                    | 2,500                    |
|            | Gravel, Cement and Sand                      | 2,000                    |
|            | Trail Surface Maintenance                    | 5,000                    |
|            | Parking Lot Maintenance                      | 2,000                    |
|            | Landscape Supplies                           | 2,000                    |
|            | Miscellaneous                                | 2,000                    |
|            | Ball Field Repairs                           | 4,000                    |
|            | Ash Tree Replacement                         | 1,500                    |
|            | ADA Compliance Items                         | 5,000                    |
| <b>806</b> | <b>Contractual Services</b>                  | <b>68,900</b>            |
|            | Park Security                                | 5,000                    |
|            | Mount Hope Park Study                        | 30,000                   |
|            | Art Instructors                              | 15,700                   |
|            | Grand Woods Pavilion Security                | 700                      |
|            | Computer Program Support                     | 4,000                    |
|            | Port-a-John Rentals                          | 5,000                    |
| <b>806</b> | <b>Contractual Services - Special Events</b> | <b>5,555</b>             |
|            | Photographer                                 | 1,400                    |
|            | Music In the Park                            | 1,700                    |
|            | DJ's (including fireworks)                   | 875                      |
|            | Room Rentals                                 | 1,080                    |
|            | Easter Bunny                                 | 25                       |
|            | Clown (fireworks)                            | 225                      |
|            | Wages (fireworks)                            | 150                      |
|            | Miscellaneous                                | 100                      |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>806</b> | <b>Contractual Services - Youth Sports</b>   | <b>16,943</b>            |
|            | Tennis instructors   | 1,370                    |
|            | Golf - GLCC  | 1,925                    |
|            | Soccer officials   | 3,900                    |
|            | Youth basketball - gym rental  | 2,800                    |
|            | Youth basketball - snow removal  | 400                      |
|            | Youth basketball - referees  | 2,700                    |
|            | Youth basketball - gym supervisor  | 1,200                    |
|            | Basketball camp instructors  | 2,000                    |
|            | Flag football officials  | 648                      |
| <b>806</b> | <b>Contractual Services - Aquatics</b>   | <b>45,500</b>            |
|            | Aerobics instructors   | 17,000                   |
|            | Waverly schools pool lease   | 28,500                   |
| <b>806</b> | <b>Contractual Services - Adult Sports</b>   | <b>23,510</b>            |
|            | Softball Umpire forfeit fees   | 12,420                   |
|            | Softball scorekeepers  | 6,640                    |
|            | MASA Umpires   | 2,800                    |
|            | MASA scorekeepers  | 630                      |
|            | MASA field staff   | 270                      |
|            | UASA Umpire-in-Chief   | 750                      |
| <b>852</b> | <b>Telephone</b>   | <b>3,000</b>             |
| <b>861</b> | <b>Auto Allowance/Mileage</b>  | <b>250</b>               |
| <b>862</b> | <b>Gasoline Fuels</b>  | <b>15,000</b>            |
| <b>863</b> | <b>Vehicle Maintenance</b>   | <b>7,500</b>             |
|            | Funds budgeted for routine maintenance of departmental vehicles.   |                          |
| <b>901</b> | <b>Advertising</b>   | <b>1,000</b>             |
|            | Funds budgeted to cover costs of advertising in connection to the activities provided by the department. |                          |

**DELTA TOWNSHIP**

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**PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751**

|              |  | <u>Approved<br/>2014</u>       |
|--------------|--|--------------------------------|
| <b>903</b>   | <b>Printing</b>                                      | <b>1,000</b>                   |
| <b>911</b>   | <b>Fleet Insurance</b>                               | <b>9,000</b>                   |
| <b>912</b>   | <b>Liability Insurance</b>                           | <b>4,400</b>                   |
| <b>921</b>   | <b>Electricity</b>                                   | <b>11,000</b>                  |
| <b>922</b>   | <b>Heat</b>  | <b>3,500</b>                   |
| <b>923</b>   | <b>Sewer &amp; Water</b>                             | <b>4,000</b>                   |
| <b>931</b>   | <b>Repair &amp; Maintenance - Building</b>           | <b>1,000</b>                   |
| <b>933</b>   | <b>Repair &amp; Maintenance Services - Equipment</b> | <b>7,500</b>                   |
| <b>942</b>   | <b>Rentals - Equipment</b>                           | <b>1,200</b>                   |
| <b>957</b>   | <b>Education &amp; Training</b>                      | <b>1,000</b>                   |
| <b>959</b>   | <b>Membership &amp; Dues</b>                         | <b>9,638</b>                   |
|              | Michigan Recreation & Park Association               | <b>700</b>                     |
|              | Arthritis Foundation                                 | <b>500</b>                     |
|              | MASA - Softball team registration                    | <b>4,038</b>                   |
|              | MASA - Assessment Fee                                | <b>1,115</b>                   |
|              | Flag football player fees                            | <b>3,125</b>                   |
|              | Michigan Festivals and Events                        | <b>160</b>                     |
| <b>960</b>   | <b>Meetings, Conferences &amp; Seminars</b>          | <b>6,500</b>                   |
| <b>970</b>   | <b>Capital Outlay</b>                                | <b>41,000</b>                  |
|              | Vault Restrooms at Hawk Meadow                       | <b>25,000</b>                  |
|              | Mower Replacement Program                            | <b>12,000</b>                  |
|              | Miscellaneous Small Equipment                        | <b>4,000</b>                   |
| <b>TOTAL</b> |  | <u><u><b>1,319,864</b></u></u> |

**DELTA TOWNSHIP**

**PARKS GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**Parks & Recreation - 751**

| <u>Acct #</u>                                 | <u>Actual<br/>2011</u> | <u>Amended<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|---|------------------------|-------------------------|-------------------------|--------------------------|
| 702 Salaries & Wages - Regular                | 490,070                | 417,275                 | 445,436                 | 488,886                  |
| 702 Salaries & Wages - Project                | -                      | 1,648                   |                         |                          |
| 703 Salaries & Wages - Outside                | 170,917                |                         | 97,000                  | 76,000                   |
| 703.012 Salaries & Wages - Enrichment Ctr.    |                        |                         | 31,000                  | 35,040                   |
| 703.013 Salaries & Wages -Aquatics            |                        |                         | 41,500                  | 41,500                   |
| 703 Salaries & Wages - Temporary              | 2,847                  | 178,424                 |                         |                          |
| 704 Salaries & Wages - OT                     | 390                    | 1,409                   | 4,000                   | 3,500                    |
| 706 Salaries & Wages - Longevity              | 12,935                 | 7,717                   | 9,796                   | 8,948                    |
| 710 Fees & Per Diem                           | 3,600                  | 3,700                   | 4,200                   | 4,200                    |
| 715 F.I.C.A.                                  | 51,252                 | 44,910                  | 47,803                  | 51,220                   |
| 717 Worker's Comp. Insurance                  | 11,968                 | 7,480                   | 10,326                  | 11,460                   |
| 719 Health Insurance                          | 103,282                | 71,572                  | 90,450                  | 89,178                   |
| 720 Life, Dental & LTD Insurance              | 17,575                 | 13,810                  | 15,820                  | 16,704                   |
| 721 Pension                                   | 58,894                 | 47,872                  | 54,763                  | 59,950                   |
| 724 Cleaning & Laundry                        | 1,902                  | 1,509                   | 1,900                   | 1,700                    |
| 728 Office Supplies                           | 3,184                  | 4,628                   | 5,000                   | 5,000                    |
| 729 Photo Copies                              | 3,700                  | 5,134                   | 3,500                   | 5,200                    |
| 730 Postage                                   | 3,192                  | 2,985                   | 4,000                   | 3,500                    |
| 740 Operating Supplies                        | 43,915                 | 38,739                  | 19,575                  | 18,700                   |
| 740.004 Operating Supplies - Special Events   |                        |                         |                         | 5,500                    |
| 740.011 Operating Supplies - Youth Sports     |                        |                         | 32,368                  | 16,672                   |
| 740.012 Operating Supplies - Enrichment       |                        |                         | 2,400                   | 3,000                    |
| 740.013 Operating Supplies - Aquatics         |                        |                         | 524                     | 524                      |
| 740.014 Operating Supplies - Adult Sports     |                        |                         |                         | 13,986                   |
| 743 Chemicals                                 | 1,067                  | 166                     | 1,500                   | 1,500                    |
| 759 Tools                                     | 899                    | 74                      | 1,000                   | 1,000                    |
| 776 Building Maintenance Supplies             | 4,687                  | 10,583                  | 9,500                   | 10,500                   |
| 778 Equipment Maintenance Supplies            | 19,682                 | 20,928                  | 20,500                  | 28,600                   |
| 780 Grounds Maintenance Supplies              | 20,391                 | 20,259                  | 27,500                  | 30,000                   |
| 806 Contractual Services                      | 109,827                | 94,895                  | 38,700                  | 68,900                   |
| 806.004 Contractual Services - Special Events |                        |                         |                         | 5,555                    |
| 806.011 Contractual Services - Youth Sports   |                        | 595                     | 52,626                  | 16,943                   |
| 806.013 Contractual Services - Aquatics       |                        |                         | 46,000                  | 45,500                   |
| 806.014 Contractual Services - Adult Sports   |                        |                         |                         | 23,510                   |
| 852 Telephone                                 | 4,061                  | 3,416                   | 4,000                   | 3,000                    |
| 861 Mileage                                   | 191                    | 64                      | 250                     | 250                      |
| 862 Gasoline & Diesel                         | 26,853                 | 21,889                  | 25,000                  | 15,000                   |
| 863 Vehicle Maintenance                       | 4,434                  | 5,828                   | 7,500                   | 7,500                    |
| 901 Advertising                               | -                      | -                       |                         | 1,000                    |

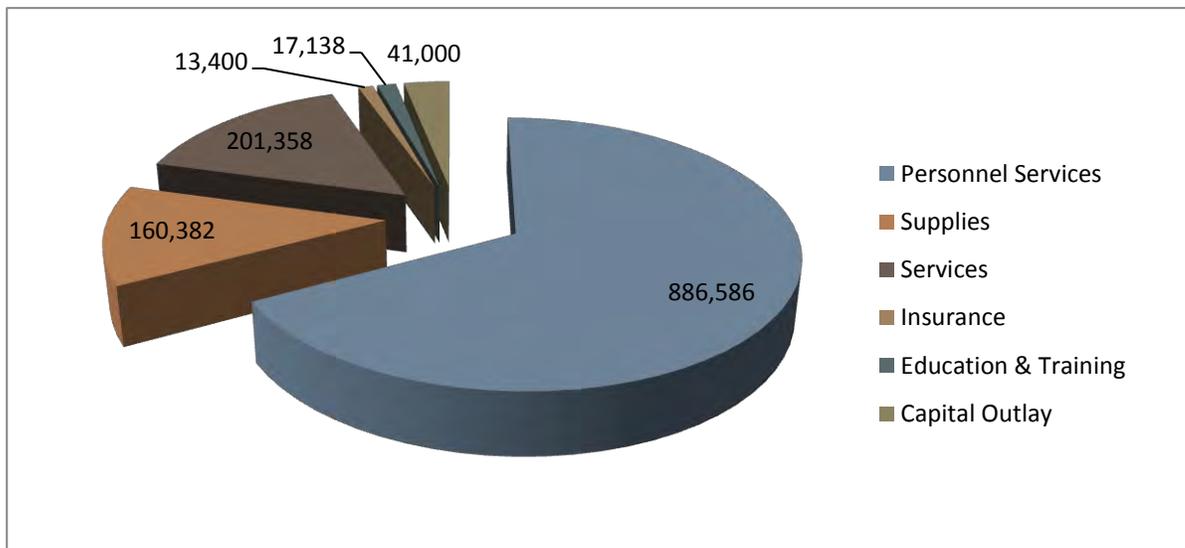
**DELTA TOWNSHIP**

**PARKS GENERAL FUND  
Detail of Expenditures  
Fiscal Year Ending December 31:**

**Parks & Recreation - 751**

| <u>Acct #</u>                       | <u>Actual<br/>2011</u> | <u>Amended<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|-------------------------------------|------------------------|-------------------------|-------------------------|--------------------------|
| 903 Printing                        | 720                    | 345                     | 1,000                   | 1,000                    |
| 911 Fleet Insurance                 | 9,200                  | 8,460                   | 8,460                   | 9,000                    |
| 912 Liability Insurance             | 4,900                  | 4,500                   | 4,200                   | 4,400                    |
| 921 Electricity                     | 11,007                 | 13,752                  | 11,000                  | 11,000                   |
| 922 Heat                            | 1,882                  | 1,009                   | 3,500                   | 3,500                    |
| 923 Sewer & Water                   | 3,961                  | 5,172                   | 4,000                   | 4,000                    |
| 931 R & M Services- Building        | 4,196                  | 541                     | 1,000                   | 1,000                    |
| 933 R & M Services - Equipment      | 3,663                  | 3,476                   | 7,500                   | 7,500                    |
| 942 Rentals - Equipment             | 1,505                  | 1,456                   | 1,200                   | 1,200                    |
| 957 Education & Training            | 223                    | 922                     | 1,000                   | 1,000                    |
| 959 Memberships & Dues              | 5,486                  | 5,378                   | 11,095                  | 9,638                    |
| 960 Meetings, Conf. & Seminars      | 3,518                  | 2,021                   | 5,000                   | 6,500                    |
| 970 Capital Outlay                  | 58,265                 | 35,117                  | 39,500                  | 41,000                   |
| <b>Total Parks &amp; Recreation</b> | <b>1,280,240</b>       | <b>1,109,658</b>        | <b>1,253,892</b>        | <b>1,319,864</b>         |
| <i>Total FTEs</i>                   | 15.5                   | 15.5                    | 16.0                    | 16.0                     |

| <b>Summary</b>                            |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| Personnel Services                        | 923,730          | 795,817          | 852,094          | 886,586          |
| Supplies                                  | 129,472          | 126,894          | 154,267          | 160,382          |
| Services                                  | 145,447          | 130,549          | 178,276          | 201,358          |
| Insurance                                 | 14,100           | 12,960           | 12,660           | 13,400           |
| Education & Training                      | 9,226            | 8,321            | 17,095           | 17,138           |
| Capital Outlay                            | 58,265           | 35,117           | 39,500           | 41,000           |
| <b>Total Parks &amp; Recreation Dept.</b> | <b>1,280,240</b> | <b>1,109,658</b> | <b>1,253,892</b> | <b>1,319,864</b> |





**AMBULANCE FUND  
FY 2014 BUDGET**



**DELTA TOWNSHIP**

**AMBULANCE FUND**  
**Summary of Fund Balance**  
 Fiscal Year Ending December 31:

|  | <b>Actual<br/>2011</b>        | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |                  |
|--|-------------------------------|------------------------|-------------------------|--------------------------|------------------|
| <b>Fund #210-651</b>                           |                               |                        |                         |                          |                  |
| <b>FUND BALANCE 1/1</b>                        | 2,161,119                     | 2,249,009              | 2,415,953               | 2,232,444                |                  |
| PLUS: Revenues                                 | 1,374,556                     | 1,302,272              | 1,270,741               | 1,252,494                |                  |
| <b>TOTAL AVAILABLE</b>                         | <b>3,535,675</b>              | <b>3,551,281</b>       | <b>3,686,694</b>        | <b>3,484,938</b>         |                  |
| LESS: Expenditures                             | (1,286,666)                   | (1,135,328)            | (1,454,250)             | (1,344,231)              |                  |
| <b>FUND BALANCE 12/31</b>                      | <b>2,249,009</b>              | <b>2,415,953</b>       | <b>2,232,444</b>        | <b>2,140,707</b>         |                  |
| <br>   |                               |                        |                         |                          |                  |
| <b>Acct #</b>                                  | <b><u>Revenues</u></b>        |                        |                         |                          |                  |
| <b>404</b>                                     | Current Tax - Real & Personal | 1,298,137              | 1,240,864               | 1,215,941                | 1,207,094        |
| <b>437</b>                                     | Industrial Facilities Tax     | 22,390                 | 23,760                  | 22,800                   | 21,400           |
| <b>665</b>                                     | Interest                      | 54,029                 | 37,648                  | 32,000                   | 24,000           |
| <b>673</b>                                     | Sales of Fixed Assets         |                        |                         |                          |                  |
|  | <b>Total Revenues</b>         | <b>1,374,556</b>       | <b>1,302,272</b>        | <b>1,270,741</b>         | <b>1,252,494</b> |
| <br>   |                               |                        |                         |                          |                  |
|  | <b><u>Expenditures</u></b>    |                        |                         |                          |                  |
| <b>999</b>                                     | Appropriation Transfers - OUT | 1,131,666              | 1,002,628               | 1,299,450                | 1,227,006        |
| <b>961</b>                                     | Tax Refunds                   |                        | -                       |                          |                  |
| <b>719</b>                                     | OPEB Contribution             | 155,000                | 132,700                 | 154,800                  | 117,225          |
|  | <b>Total Expenditures</b>     | <b>1,286,666</b>       | <b>1,135,328</b>        | <b>1,454,250</b>         | <b>1,344,231</b> |
| <br>   |                               |                        |                         |                          |                  |
| <b>Net increase (decrease) to Fund Balance</b> | <b>87,890</b>                 | <b>166,944</b>         | <b>(183,509)</b>        | <b>(91,737)</b>          |                  |

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| <b>REVENUES</b>                          |                  |                  |                  |                  |
| Taxes                                    | 1,320,527        | 1,264,624        | 1,238,741        | 1,228,494        |
| Interest                                 | 54,029           | 37,648           | 32,000           | 24,000           |
| <b>Total Ambulance Fund Expenditures</b> | <b>1,374,556</b> | <b>1,302,272</b> | <b>1,270,741</b> | <b>1,252,494</b> |
| <br>                                     |                  |                  |                  |                  |
| <b>EXPENDITURES</b>                      |                  |                  |                  |                  |
| Transfer Out                             | 1,131,666        | 1,002,628        | 1,299,450        | 1,227,006        |
| Tax Refunds                              | -                | -                | -                | -                |
| OBEB Contribution                        | 155,000          | 132,700          | 154,800          | 117,225          |
| <b>Total Ambulance Fund Expenditures</b> | <b>1,286,666</b> | <b>1,135,328</b> | <b>1,454,250</b> | <b>1,344,231</b> |

# ECONOMIC DEVELOPMENT CORPORATION FUND FY 2014 BUDGET

## ECONOMIC DEVELOPMENT CORPORATION FUND

The Delta Township Economic Development Corporation (EDC) meets on an as needed basis in Delta Township to research and study economic development related issues and provide recommendations to the Township Board. The EDC is a non-profit organization comprised of nine persons who volunteer time and share their business expertise on community issues.

The EDC also has the bank-like ability to issue bonds for industrial development projects in Delta Township.

The EDC Fund came about when the EDC charged fees for issuing bonds in the late 1970's and early 1980's. The money collected for those fees has accumulated interest over time.



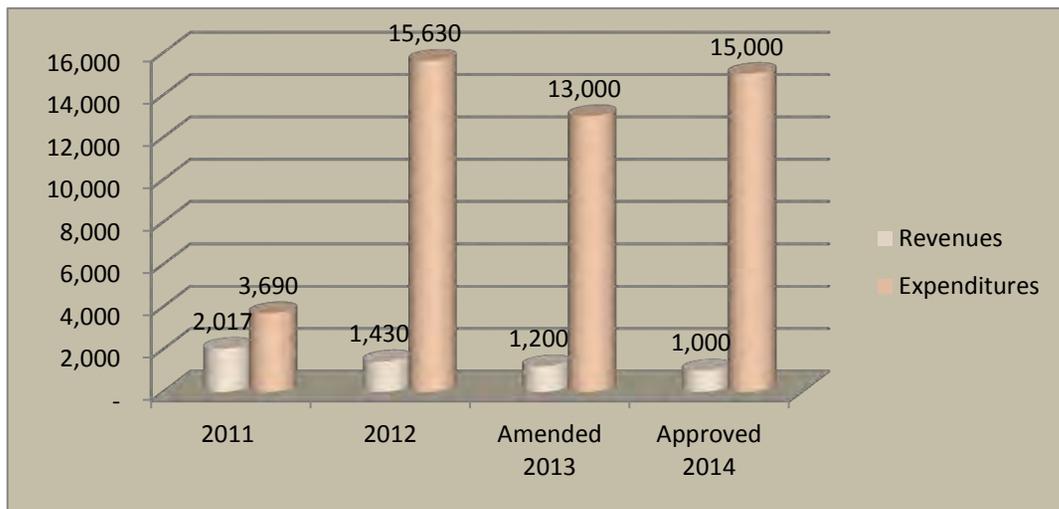
GM Lansing Delta Township Assembly Plant

**DELTA TOWNSHIP**

**EDC FUND  
Summary of Fund Balance**  
Fiscal Year Ending December 31:

| <b>Fund #244-728</b>      | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>FUND BALANCE 1/1</b>   | 132,921                | 131,248                | 117,048                 | 105,248                  |
| PLUS: Revenues            | 2,017                  | 1,430                  | 1,200                   | 1,000                    |
| <b>TOTAL AVAILABLE</b>    | <b>134,938</b>         | <b>132,678</b>         | <b>118,248</b>          | <b>106,248</b>           |
| LESS: Expenditures        | (3,690)                | (15,630)               | (13,000)                | (15,000)                 |
| <b>FUND BALANCE 12/31</b> | <b>131,248</b>         | <b>117,048</b>         | <b>105,248</b>          | <b>91,248</b>            |

| <b>Acct #</b> | <b>Revenues</b>           |              |               |               |               |
|---------------|---------------------------|--------------|---------------|---------------|---------------|
| <b>665</b>    | Interest                  | 2,017        | 1,430         | 1,200         | 1,000         |
|               | <b>Total Revenues</b>     | <b>2,017</b> | <b>1,430</b>  | <b>1,200</b>  | <b>1,000</b>  |
|               | <b>Expenditures</b>       |              |               |               |               |
| <b>710</b>    | Fees & Per Diem           | 690          | 630           |               |               |
| <b>806</b>    | Contractual Services      | 3,000        | 15,000        | 10,000        | 12,000        |
| <b>962</b>    | Contributions             |              | -             | 3,000         | 3,000         |
| <b>999</b>    | Approp. Transfers - OUT   |              |               |               |               |
|               | <b>Total Expenditures</b> | <b>3,690</b> | <b>15,630</b> | <b>13,000</b> | <b>15,000</b> |



## CAPITAL PROJECTS FUND FY 2014 BUDGET

The Capital Projects Fund is the “reserve account” for the General Fund. The monies in this fund are the transfers from the General Fund to Capital Projects over a period of years. Reserves have been established for vehicle and equipment replacements for activities in the General Fund.

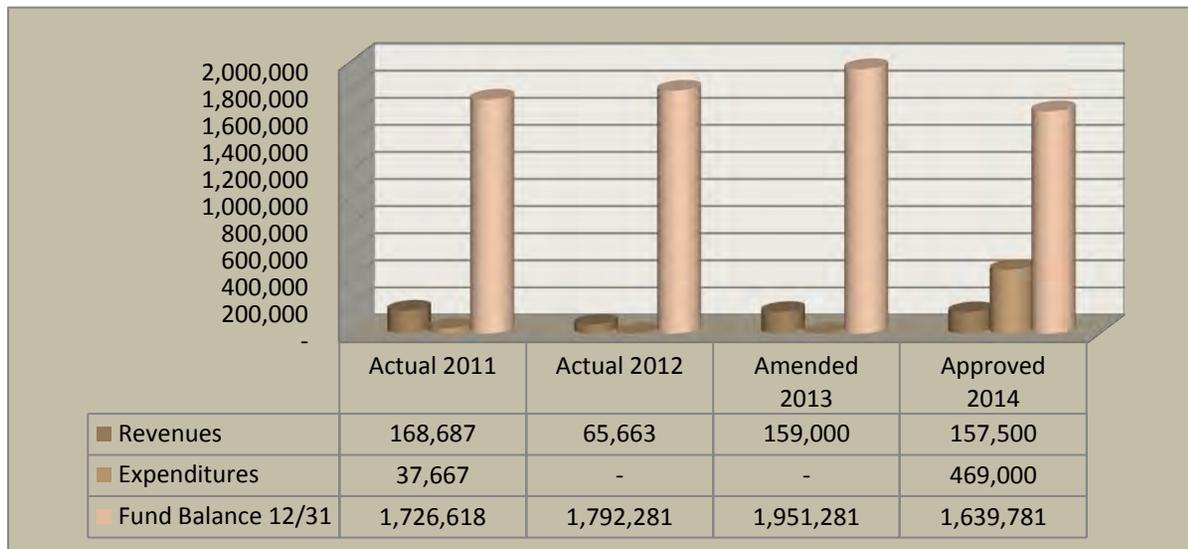
Amounts are transferred annually to Capital Projects for future vehicle and equipment replacements. When new vehicles or equipment are purchased within an activity, i.e., fire, engineering, or parks, money is then transferred from Capital Projects back to the General Fund to cover those purchases.



**DELTA TOWNSHIP**

**CAPITAL PROJECTS FUND  
Summary of Fund Balance  
Fiscal Year Ending December 31:**

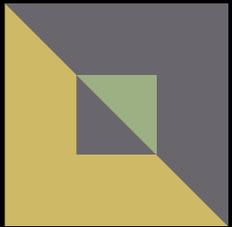
| <b>Fund #402</b>                | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>FUND BALANCE 1/1</b>         | 1,595,598              | 1,726,618              | 1,792,281               | 1,951,281                |
| PLUS: Revenues                  | 168,687                | 65,663                 | 159,000                 | 157,500                  |
| <b>TOTAL AVAILABLE</b>          | <b>1,764,285</b>       | <b>1,792,281</b>       | <b>1,951,281</b>        | <b>2,108,781</b>         |
| LESS: Expenditures              | (37,667)               | -                      | -                       | (469,000)                |
| <b>FUND BALANCE 12/31</b>       | <b>1,726,618</b>       | <b>1,792,281</b>       | <b>1,951,281</b>        | <b>1,639,781</b>         |
| <i>Summary of Fund Balance:</i> |                        |                        |                         |                          |
| Unassigned                      | 1,726,618              | 1,792,281              | 1,951,281               | 1,639,781                |
| <b>FUND BALANCE 12/31</b>       | <b>1,726,618</b>       | <b>1,792,281</b>       | <b>1,951,281</b>        | <b>1,639,781</b>         |
| <b>Acct. # Revenues</b>         |                        |                        |                         |                          |
| 665 Interest                    | 25,187                 | 19,683                 | 12,000                  | 11,000                   |
| 699 Approp. Transfers - IN      | 143,500                | 45,980                 | 147,000                 | 146,500                  |
| <b>Total Revenues</b>           | <b>168,687</b>         | <b>65,663</b>          | <b>159,000</b>          | <b>157,500</b>           |
| <b>Expenditures</b>             |                        |                        |                         |                          |
| 999 Approp. Transfers - OUT     | 37,667                 | -                      | -                       | 469,000                  |
| <b>Total Expenditures</b>       | <b>37,667</b>          | <b>-</b>               | <b>-</b>                | <b>469,000</b>           |



**DELTA TOWNSHIP**

**CAPITAL PROJECTS FUND**  
**Summary of Reserve Balances**  
 Fiscal Year Ending December 31:

|                                   | <i>Actual</i>   |                     | <b>Balance</b>   | <i>Approved</i> |                     | <i>Estimated</i> | <i>Requested</i> |                     | <i>Estimated</i> |
|-----------------------------------|-----------------|---------------------|------------------|-----------------|---------------------|------------------|------------------|---------------------|------------------|
|                                   | <b>Receipts</b> | <b>Disbursement</b> |                  | <b>Receipts</b> | <b>Disbursement</b> |                  | <b>Receipts</b>  | <b>Disbursement</b> |                  |
|                                   | <b>2012</b>     | <b>2012</b>         | <b>2012</b>      | <b>2013</b>     | <b>2013</b>         | <b>2013</b>      | <b>2014</b>      | <b>2014</b>         | <b>2014</b>      |
| <b>Unallocated Interest</b>       | 19683           |                     | <b>659,775</b>   | 12,000          |                     | 471,776          | 10,500           |                     | 482,276          |
| <b><u>FACILITY RESERVES:</u></b>  |                 |                     |                  |                 |                     |                  |                  |                     |                  |
| Township Hall                     |                 |                     | <b>21,000</b>    |                 |                     | 21,000           |                  |                     | 21,000           |
| EDC                               |                 |                     |                  |                 |                     |                  |                  |                     |                  |
| Police                            |                 |                     | <b>600,000</b>   |                 |                     | 600,000          |                  |                     | 600,000          |
| <b><u>EQUIPMENT RESERVES:</u></b> |                 |                     |                  |                 |                     |                  |                  |                     |                  |
| Assessing                         |                 |                     | <b>43,200</b>    |                 |                     | 43,200           |                  |                     | 43,200           |
| Clerk - Equipment                 |                 |                     | <b>35,730</b>    | <b>25,000</b>   |                     | 60,730           | 25,000           |                     | 85,730           |
| Accounting                        |                 |                     | <b>23,900</b>    |                 |                     | 23,900           |                  |                     | 23,900           |
| T H & G Equipment                 |                 |                     | <b>16,000</b>    |                 |                     | 16,000           |                  |                     | 16,000           |
| Cemetery                          |                 |                     |                  |                 |                     |                  |                  |                     |                  |
| Fire                              | 34,980          |                     | <b>180,040</b>   | 89,000          |                     | 469,040          | 90,000           | 469,000             | 90,040           |
| Building                          |                 |                     | <b>13,506</b>    |                 |                     | 13,506           | 12,000           |                     | 25,506           |
| Planning                          |                 |                     | <b>15,360</b>    |                 |                     | 15,360           |                  |                     | 15,360           |
| Engineering-Vehicle & Equipment   |                 |                     | <b>42,500</b>    |                 |                     | 42,500           |                  |                     | 42,500           |
| Parks & Rec. - Equipment          | 11,000          |                     | <b>131,269</b>   | 33,000          |                     | 164,269          | 20,000           |                     | 184,269          |
| Parks & Rec. - Projects           |                 |                     | <b>10,000</b>    |                 |                     | 10,000           |                  |                     | 10,000           |
| Other                             |                 |                     |                  |                 |                     |                  |                  |                     |                  |
|                                   | <b>65,663</b>   | <b>-</b>            | <b>1,792,279</b> | <b>159,000</b>  | <b>-</b>            | <b>1,951,281</b> | <b>157,500</b>   | <b>469,000</b>      | <b>1,639,781</b> |



## OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY FY 2014 BUDGET

Capital improvements are public improvements. They are projects involving the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical facilities of a community. Examples include such items as the fire apparatus, sidewalk and non-motorized transportation projects, park improvements, roads and drains maintenance participation, and additions to our waste water treatment infrastructure. A capital improvement project for the purposes of Delta Township's Capital Improvements Program (CIP) is a major non-recurring expenditure that includes one or more of the following:

- Any acquisition of land for public purpose
- Any construction of a new facility; including additions
- A nonrecurring rehabilitation or major repair of all or part of a building, or facility where the cost exceeds \$25,000 and the improvement will have a useful life of 10+ years
- The purchase of major equipment where the cost exceeds \$25,000 and has a useful life of 5+ years
- Any planning, feasibility, engineering, or design study related to an individual capital improvement project or to a program that is implemented through individual capital improvement projects
- Requests for funding projects that do not meet the criteria for inclusion in the capital improvements program are submitted as part of the Townships annual operating budget.

For 2014, the General Fund has one major purchase planned, which is a replacement fire engine. This has no direct impact on the General Fund, as funds have been accumulated in the Capital Projects fund to pay for this purchase. Although future fire apparatus purchases will be necessary in the next five years, we feel, based on our formula for replacement reserve found in this section, that the Township has adequate reserves to keep from significantly affecting any given budget year. We plan to continue maintaining our Capital Projects reserve funds for the foreseeable future.

Both the Water Fund and Wastewater Funds will have significant improvement projects under construction in 2014. The Water Fund will have phase #2 of the water main improvement plan under way. This will negatively affect cash flow in that fund of approximately 2 million dollars. The Wastewater Fund will undergo construction upgrades to the Skyway lift station during 2014. This will cost the fund nearly \$150k. In the end, the result of these projects could affect user rates in both of these funds.

Capital Improvements Programming is the preparation and updating of a proposed schedule of public works projects and related equipment to be built or purchased by local governments within a six year period. The first year of scheduled projects is referred to as the capital budget and includes those projects scheduled to be funded in the upcoming fiscal year. These projects will actually be included in the Townships adopted budget providing funds are available.

Delta's Capital Improvements Program projects are considered for a six-year period (2014-2019). They are reviewed annually in order to reflect changing economic conditions as well as the changing needs of the township.

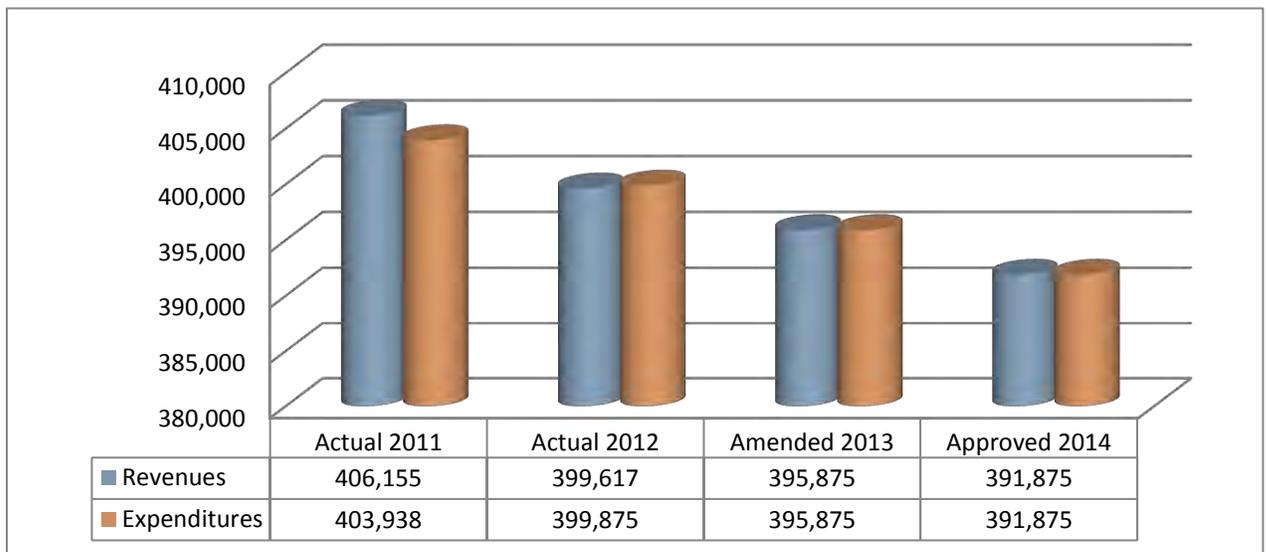
The projects may not all be approved by the Manager and/or Township Board at the time the budget is adopted. Some may be denied due to lack of funds and some may need further review and consideration prior to inclusion in the budget. Some of the projects will be funded through reserves previously established in the Capital Projects Fund. Annual transfers to the Capital Projects Fund are made for future purchases of new or replacement items.

*The contents of this overview were adapted from:*

**DELTA TOWNSHIP**

**DEBT SERVICE FUND  
Summary of Fund Balance  
Fiscal Year Ending December 31:**

| <b>Fund #301-905</b>                | <b>Actual<br/>2011</b>      | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|-------------------------------------|-----------------------------|------------------------|-------------------------|--------------------------|
| <b>FUND BALANCE 1/1</b>             | <b>32,430</b>               | <b>34,647</b>          | <b>34,389</b>           | <b>34,389</b>            |
| PLUS: Revenues                      | 406,155                     | 399,617                | 395,875                 | 391,875                  |
| <b>TOTAL AVAILABLE</b>              | <b>438,585</b>              | <b>434,264</b>         | <b>430,264</b>          | <b>426,264</b>           |
| LESS: Expenditures                  | (403,938)                   | (399,875)              | (395,875)               | (391,875)                |
| <b>FUND BALANCE 12/31</b>           | <b>34,647</b>               | <b>34,389</b>          | <b>34,389</b>           | <b>34,389</b>            |
| <b>Acct#</b>                        | <b>Revenues</b>             |                        |                         |                          |
| <b>404</b>                          | Current Taxes - Real        |                        |                         |                          |
| <b>437</b>                          | Industrial Facilities Taxes |                        |                         |                          |
| <b>665</b>                          | 2,543                       | 67                     | 325                     | 325                      |
| <b>667</b>                          | 403,612                     | 399,550                | 395,550                 | 391,550                  |
|                                     | <b>Total Revenues</b>       | <b>406,155</b>         | <b>399,617</b>          | <b>395,875</b>           |
|                                     | <b>Expenditures</b>         |                        |                         |                          |
| <b>964</b>                          | Refunds & Rebates           |                        |                         |                          |
| <b>991</b>                          | 100,000                     | 100,000                | 100,000                 | 100,000                  |
| <b>995</b>                          | 303,613                     | 299,550                | 295,550                 | 291,550                  |
| <b>998</b>                          | 325                         | 325                    | 325                     | 325                      |
|                                     | <b>Total Expenditures</b>   | <b>403,938</b>         | <b>399,875</b>          | <b>395,875</b>           |
| <b>Net increase to Fund Balance</b> | <b>2,217</b>                | <b>(258)</b>           | <b>-</b>                |                          |



**DELTA TOWNSHIP**

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**LONG TERM DEBT SERVICE**

Delta Township continues to maintain relatively low levels of debt service. For 2014, the Debt Service Fund carries 7.0 million dollars in outstanding debt. All other Township debt has been issued by Enterprise Funds of the Township. Total long term debt outstanding at 6/30/2013 is \$22,690,291 leaving the Township with a legal debt margin of over \$122 million. (Please see calculation below)

**Delta Township  
Statement of Legal Debt Margin  
As of 6/30/13**

|   |            |                              |
|---|------------|------------------------------|
| 2013 State Equalized Value              |            | \$ 1,265,731,900             |
| Plus Equalized Value of Act 198 levies  |            | <u>38,054,900</u>            |
|   |            | \$ 1,303,786,800             |
| Debt Limit (10% per MI Charter Twp Act) |            | \$ 130,378,680               |
| Amount of Outstanding Debt              | 16,433,494 |                              |
| Less Revenue Bonds                      | 2,475,000  | \$ 13,958,494                |
| <b>LEGAL DEBT MARGIN</b>                |            | <u><u>\$ 116,420,186</u></u> |

The Township does not currently maintain an official debt policy. As of 2013, the Township carried a bond rating of AAA+ from Fitch Ratings. There are no new debt obligations budgeted for 2014. Please see the following schedule of debt obligations and debt amortization schedule for future years' payments.

**MI Municipal Bond Authority  
(Refunded)  
2000 Water Revenue Bonds  
Series A**

|      | May 1st     |             | November 1st |             | Totals    |
|------|-------------|-------------|--------------|-------------|-----------|
|      | Principal   | Interest    | Principal    | Interest    |           |
|      | 591-000-300 | 591-536-995 | 591-000-300  | 591-536-995 |           |
| 2014 |             | 14,175      | 135,000      | 14,175      | 163,350   |
| 2015 |             | 12,150      | 135,000      | 12,150      | 159,300   |
| 2016 |             | 10,125      | 130,000      | 10,125      | 150,250   |
| 2017 |             | 8,175       | 150,000      | 8,175       | 166,350   |
| 2018 |             | 6,675       | 145,000      | 6,675       | 158,350   |
| 2019 |             | 4,500       | 140,000      | 4,500       | 149,000   |
| 2020 |             | 2,400       | 160,000      | 2,400       | 164,800   |
|      | -           | 58,200      | 995,000      | 58,200      | 1,111,400 |

**Series B**

|      | May 1st     |             | November 1st |             | Totals    |
|------|-------------|-------------|--------------|-------------|-----------|
|      | Principal   | Interest    | Principal    | Interest    |           |
|      | 591-000-300 | 591-536-995 | 591-000-300  | 591-536-995 |           |
| 2014 |             | 19,012.50   | 140,000      | 19,012.50   | 178,025   |
| 2015 |             | 16,912.50   | 135,000      | 16,912.50   | 168,825   |
| 2016 |             | 14,887.50   | 180,000      | 14,887.50   | 209,775   |
| 2017 |             | 12,187.50   | 175,000      | 12,187.50   | 199,375   |
| 2018 |             | 9,562.50    | 195,000      | 9,562.50    | 214,125   |
| 2019 |             | 6,637.50    | 215,000      | 6,637.50    | 228,275   |
| 2020 |             | 3,412.50    | 210,000      | 3,412.50    | 216,825   |
|      | -           | 82,612.50   | 1,250,000    | 82,612.50   | 1,415,225 |

**2006 GO Bonds  
(Water System)  
Original Amount \$6,500,000  
JP Morgan Chase**

|      | May 1st     |             | November 1st |             | Totals    |
|------|-------------|-------------|--------------|-------------|-----------|
|      | Principal   | Interest    | Principal    | Interest    |           |
|      | 591-000-300 | 591-536-995 | 591-000-300  | 591-536-995 |           |
| 2014 | 300,000     | 99,025      |              | 93,400      | 492,425   |
| 2015 | 300,000     | 93,400      |              | 87,775      | 481,175   |
| 2016 | 350,000     | 87,775      |              | 81,213      | 518,988   |
| 2017 | 350,000     | 81,213      |              | 74,650      | 505,863   |
| 2018 | 400,000     | 74,650      |              | 67,050      | 541,700   |
| 2019 | 400,000     | 67,050      |              | 59,300      | 526,350   |
| 2020 | 450,000     | 59,300      |              | 50,525      | 559,825   |
| 2021 | 450,000     | 50,525      |              | 41,525      | 542,050   |
| 2022 | 500,000     | 41,525      |              | 31,525      | 573,050   |
| 2023 | 500,000     | 31,525      |              | 21,525      | 553,050   |
| 2024 | 500,000     | 21,525      |              | 11,275      | 532,800   |
| 2025 | 550,000     | 11,275      |              | -           | 561,275   |
|      | 5,050,000   | 718,788     |              | 619,763     | 6,388,551 |

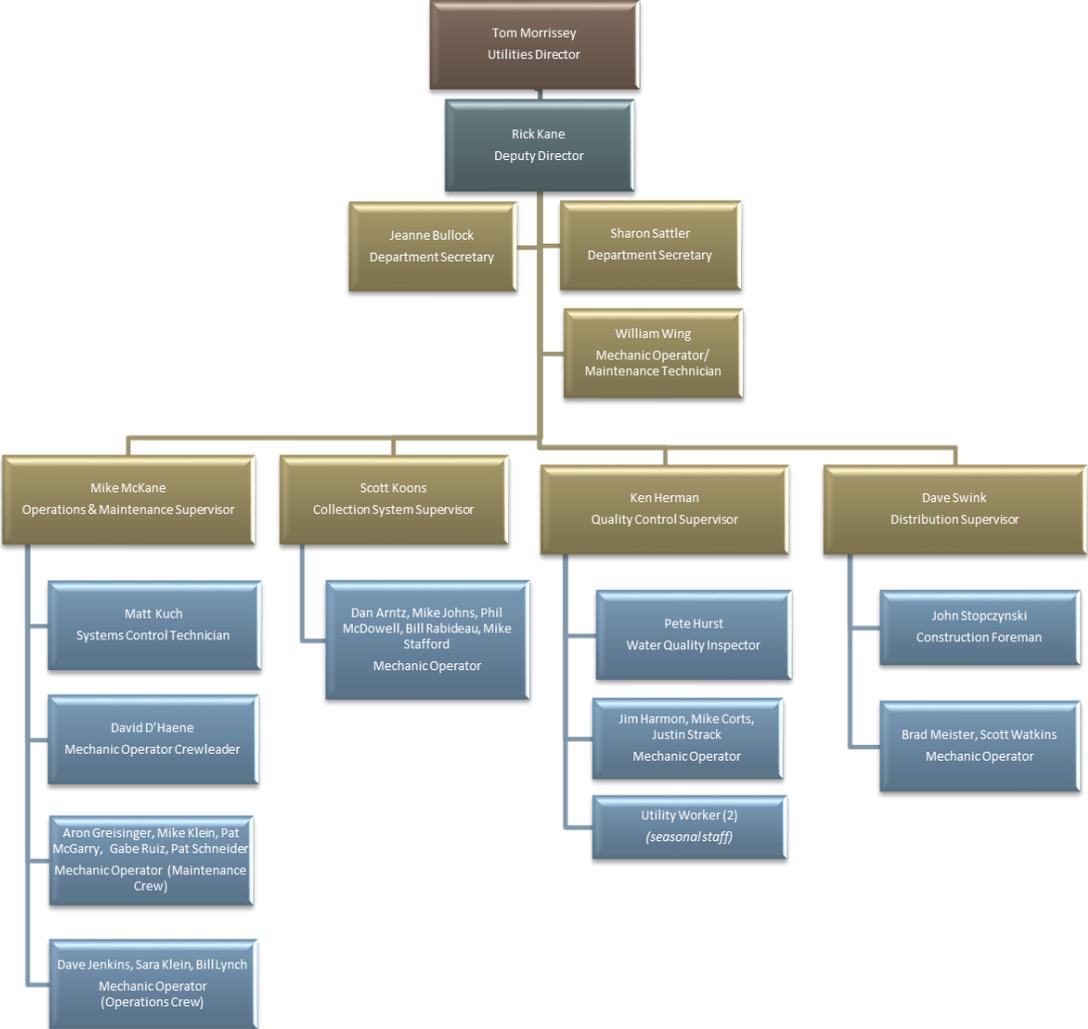
**2007 GO Library Bonds**  
**Original Amount 7,300,000**  
**Bank of New York**

|      | April 1st    |              | October 1st |              | Totals        |
|------|--------------|--------------|-------------|--------------|---------------|
|      | Principal    | Interest     | Principal   | Interest     |               |
|      | 301-905-991  | 301-905-995  | 301-905-991 | 301-905-995  |               |
| 2014 | 100,000.00   | 146,775.00   |             | 144,775.00   | 391,550.00    |
| 2015 | 100,000.00   | 144,775.00   |             | 142,775.00   | 387,550.00    |
| 2016 | 150,000.00   | 142,775.00   |             | 139,775.00   | 432,550.00    |
| 2017 | 150,000.00   | 139,775.00   |             | 136,775.00   | 426,550.00    |
| 2018 | 200,000.00   | 136,775.00   |             | 132,775.00   | 469,550.00    |
| 2019 | 200,000.00   | 132,775.00   |             | 128,775.00   | 461,550.00    |
| 2020 | 200,000.00   | 128,775.00   |             | 124,675.00   | 453,450.00    |
| 2021 | 200,000.00   | 124,675.00   |             | 120,550.00   | 445,225.00    |
| 2022 | 200,000.00   | 120,550.00   |             | 116,425.00   | 436,975.00    |
| 2023 | 200,000.00   | 116,425.00   |             | 112,225.00   | 428,650.00    |
| 2024 | 200,000.00   | 112,225.00   |             | 107,975.00   | 420,200.00    |
| 2025 | 200,000.00   | 107,975.00   |             | 103,725.00   | 411,700.00    |
| 2026 | 200,000.00   | 103,725.00   |             | 99,475.00    | 403,200.00    |
| 2027 | 300,000.00   | 99,475.00    |             | 93,100.00    | 492,575.00    |
| 2028 | 300,000.00   | 93,100.00    |             | 86,650.00    | 479,750.00    |
| 2029 | 300,000.00   | 86,650.00    |             | 80,200.00    | 466,850.00    |
| 2030 | 400,000.00   | 80,200.00    |             | 71,600.00    | 551,800.00    |
| 2031 | 400,000.00   | 71,600.00    |             | 63,000.00    | 534,600.00    |
| 2032 | 400,000.00   | 63,000.00    |             | 54,000.00    | 517,000.00    |
| 2033 | 400,000.00   | 54,000.00    |             | 45,000.00    | 499,000.00    |
| 2034 | 500,000.00   | 45,000.00    |             | 33,750.00    | 578,750.00    |
| 2035 | 500,000.00   | 33,750.00    |             | 22,500.00    | 556,250.00    |
| 2036 | 500,000.00   | 22,500.00    |             | 11,250.00    | 533,750.00    |
| 2037 | 500,000.00   | 11,250.00    |             |              | 511,250.00    |
|      | 6,800,000.00 | 2,318,525.00 | -           | 2,171,750.00 | 11,290,275.00 |

**2013 GO Water Bonds**  
**Original Amount \$4,000,000**  
**JP Morgan Chase**  
**2%**

|      | April 1st    |             | October 1st |            | Totals       |
|------|--------------|-------------|-------------|------------|--------------|
|      | Principal    | Interest    | Principal   | Interest   |              |
|      | 591-000-300  | 591-536-995 | 591-536-995 |            |              |
| 2014 | 350,000.00   | 40,000.00   |             | 36,500.00  | 426,500.00   |
| 2015 | 350,000.00   | 36,500.00   |             | 33,000.00  | 419,500.00   |
| 2016 | 400,000.00   | 33,000.00   |             | 29,000.00  | 462,000.00   |
| 2017 | 400,000.00   | 29,000.00   |             | 25,000.00  | 454,000.00   |
| 2018 | 400,000.00   | 25,000.00   |             | 21,000.00  | 446,000.00   |
| 2019 | 400,000.00   | 21,000.00   |             | 17,000.00  | 438,000.00   |
| 2020 | 400,000.00   | 17,000.00   |             | 13,000.00  | 430,000.00   |
| 2021 | 400,000.00   | 13,000.00   |             | 9,000.00   | 422,000.00   |
| 2022 | 450,000.00   | 9,000.00    |             | 4,500.00   | 463,500.00   |
| 2023 | 450,000.00   | 4,500.00    |             |            | 454,500.00   |
|      | 4,000,000.00 | 228,000.00  |             | 188,000.00 | 4,416,000.00 |

# UTILITIES DEPARTMENT FY 2014 BUDGET



**DELTA TOWNSHIP**

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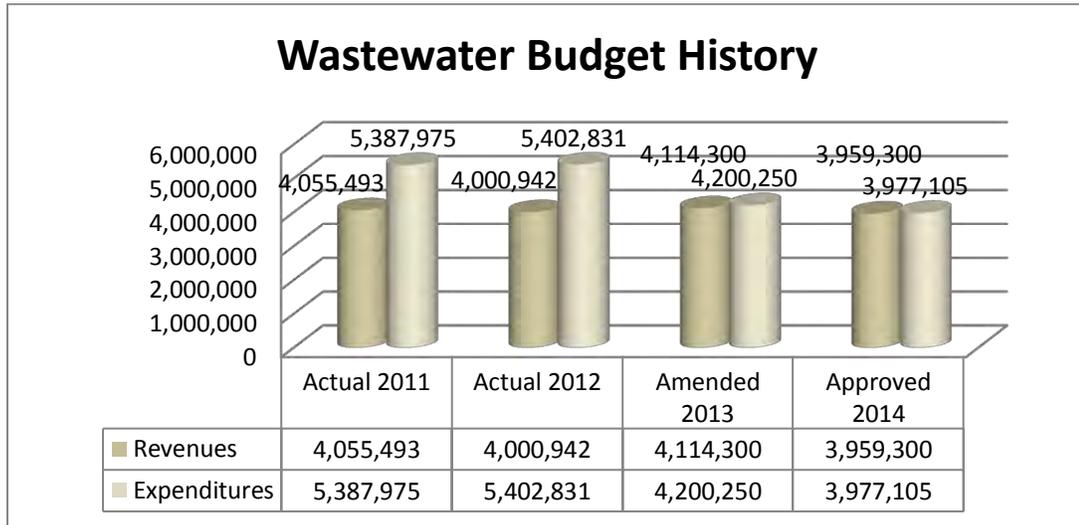
**UTILITY DEPARTMENT**

The Utility Department ensures that the operations of the sanitary sewer and public water systems meet the requirements of state and federal law, provides some internal computer and vehicle support services, a variety of information relating to the sanitary sewer and public water systems, safe drinking water to Delta Township customers, an operational sanitary sewer system for the discharge of dirty water by Township customers, assists water and sewer customers with trouble shooting problems, and provides soil conditioner to local farmers.

**Wastewater Division**

**Goals**

- To provide a systematic, preventative maintenance, sanitary sewer cleaning program to prevent sewer blockages.
- To provide efficient and economical maintenance, repair, and restoration of the Township’s sanitary and storm sewer systems.
- To provide an efficient, competent, and responsible sewer connection and utility inspection program.



**2014 Wastewater Objectives**

1. To reduce electric consumption by 10%.
2. To reduce vehicle fuel for the entire Utility Department by 10%.
3. To maintain a properly functioning sewer system, and prevent sewer system blockages by cleaning 450,000 feet or 85 miles of the Township’s sanitary sewer system.
4. To continue providing efficient and economical ways for disposing of treated wastewater solids, by recycling them on land as fertilizer.
5. To continue TVing for illegal taps into the sanitary or storm sewer systems.

**DELTA TOWNSHIP**

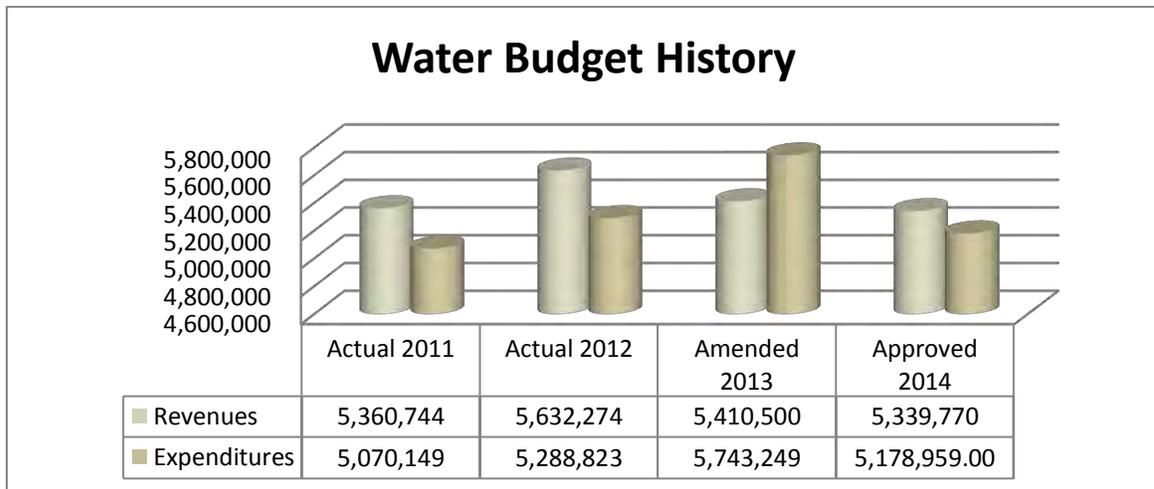
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| <b>Output Indicators</b>                  | <b>2011</b> | <b>2012</b> | <b>Actual through July 2013</b> | <b>Approved 2014</b> |
|---|-------------|-------------|---------------------------------|----------------------|
| Number of Sewer Customers                 | 9,300       | 9,305       | 9,305                           | 9,325                |
| MISS Dig Requests                         | 1,018       | 872         | 2,100                           | 2,000                |
| Solid Waste Recycled- Dry Ton             | 419         | 418.7       | 910                             | 900                  |
| Sewer Main Blockages                      | 1           | 0           | 0                               | 0                    |
| Electrical Usage – Treatment Plant        | 1,689,200   | 1,567,943   | 3,500,000                       | 3,550,000            |
| Vehicle Fuel – Utility Vehicles (gallons) | 8,552       | 8,420       | 19,000                          | 17,000               |
| Miles of sanitary sewers installed Delta  | 0           | 0           | 0                               | 0                    |
| Sewer inquiries received & resolved       | 33          | 18          | 30                              | 30                   |
| Number of feet of sanitary sewers cleaned | 109,818     | 112,854     | 400,000                         | 425,000              |

**Water Division**

**Goals**

- To ensure accurate and continuous reading of residential, commercial, and industrial water meters.
- To provide efficient and economical maintenance and repair of the water distribution system.
- To maintain all fire hydrants in a properly functioning condition to support fire fighting throughout the Township.
- To inspect commercial and industrial establishments for cross connections and proper backflow prevention, in order to protect the water system from contamination.
- To review construction plans for future development of the water system, and inspect new connections for proper installation.



**DELTA TOWNSHIP**

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**2014 Water Objectives**

1. To reduce energy by 10%.
2. To reduce vehicle fuel for the entire Utility Department by 10%.
3. To inspect and paint 400 fire hydrants to ensure that they are properly functioning to support fire fighting throughout the Township.
4. To perform 300 cross connection inspections or re-inspections to prevent contamination from the Township's water system.

| <b>Output Indicators</b>                                 | <b>2011</b> | <b>2012</b> | <b>Actual through July 2013</b> | <b>Approved 2014</b> |
|--|-------------|-------------|---------------------------------|----------------------|
| Number of Water Customers                                | 9,050       | 9,117       | 9,125                           | 9,140                |
| Energy Usage – Utility Operations                        | 650 MCF     | 230.1 MCF   | 700 MCF                         | 725                  |
| Number of hydrants painted                               | 108         | 61          | 200                             | 300                  |
| Miles of water mains installed in Delta                  | 1.50        | 0.12        | .15                             | .25                  |
| Miss Dig stakeouts of utilities performed                | 2,204       | 872         | 2,100                           | 2,000                |
| Water meters installed-residential/commercial            | 83/0        | 7/2         | 10/6                            | 20/20                |
| Cross connection inspections/reinspections               | 285         | 217         | 250                             | 240                  |
| Water purchased from LBW&L-billion gallons               | 1.13        | 0.513       | 1.3                             | 1.2                  |
| Cost of water from LBWL - per MCF                        | 10.15       | 13.02       | 13.02                           | 13.02                |
| Water Samples Tested                                     | 240         | 120         | 240                             | 240                  |
| Percent of water samples meeting State/Federal standards | 100%        | 100%        | 100%                            | 100%                 |
| Radio End Units Installed                                | 333         | 5,493       | 9,000                           | 9,100                |

**DELTA TOWNSHIP**

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**SEWER FUND REVENUES  
ACCOUNT #590-527**

|   | <u>Approved<br/>2014</u>       |
|---|--------------------------------|
| <b>617 Main Charges</b><br>Fees charged to a property owner in lieu of having their property participate in a special assessment. | <b>20,000</b>                  |
| <b>618 Capital Charges</b><br>One-time fee charged to property owners for hooking up to the Township sewer system.                | <b>100,000</b>                 |
| <b>641 Other Charges for Services</b><br>Vehicle maintenance revenue from other funds.  | <b>35,000</b>                  |
| <b>646 Sewer Sales</b><br>2013 Actual plus 2% rate increase 6/1/14  | <b>3,674,000</b>               |
| <b>662 Late Payment Penalties</b>   | <b>44,000</b>                  |
| <b>665 Investment Income</b><br>Projected 0.8% earnings.  | <b>70,500</b>                  |
| <b>666 Interest on Assessments</b>  | <b>12,800</b>                  |
| <b>673 Sale of Fixed Assets</b>   | <b>3,000</b>                   |
| <b>TOTAL</b>  | <b><u><u>3,959,300</u></u></b> |

**DELTA TOWNSHIP**

**SEWER FUND**

Fiscal Year Ending December 31:

| <u>Acct #</u> | <u>Revenues</u>                | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|---------------|--------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 617           | Main Charges                   | 28,656                 | 18,766                 | 20,000                  | 20,000                   |
| 618           | Capital Charges                | 148,098                | 114,015                | 90,000                  | 100,000                  |
| 641           | Other Charges for Services     | 7,326                  | 13,999                 | 7,500                   | 35,000                   |
| 646           | Sewer & Water Sales            | 3,635,639              | 3,667,315              | 3,840,000               | 3,674,000                |
| 662           | Late Payment Penalties         | 43,479                 | 46,545                 | 43,000                  | 44,000                   |
| 665           | Investment Income              | 162,245                | 110,942                | 98,500                  | 70,500                   |
| 666           | Interest on Assessments        | 15,703                 | 13,210                 | 13,500                  | 12,800                   |
| 673           | Sale of Fixed Assets           | 2,194                  | 5,270                  | 1,800                   | 3,000                    |
| 694           | Other Miscellaneous            | 3,442                  | 2,170                  |                         |                          |
| 695           | Other Financing Sources        | 8,710                  | 8,710                  |                         |                          |
|               | <b>Total Revenues</b>          | <b>4,055,493</b>       | <b>4,000,942</b>       | <b>4,114,300</b>        | <b>3,959,300</b>         |
|               | <b>Expenditures</b>            |                        |                        |                         |                          |
| 702           | Salaries & Wages - Regular     | 1,269,383              | 1,314,136              | 1,351,112               | 1,361,184                |
| 703           | Salaries & Wages - Temporary   | 28,944                 | 30,881                 | 38,215                  | 19,200                   |
| 704           | Salaries & Wages - OT          | 11,368                 | 12,634                 | 10,000                  | 10,000                   |
| 706           | Salaries & Wages - Longevity   | 27,697                 | 29,605                 | 36,507                  | 34,483                   |
| 715           | F.I.C.A.                       | 101,359                | 104,367                | 108,857                 | 107,927                  |
| 717           | Worker's Comp. Insurance       | 18,904                 | 23,206                 | 25,217                  | 27,376                   |
| 719           | Health Insurance               | 443,276                | 402,623                | 444,623                 | 458,831                  |
| 720           | Life, Dental & LTD Insurance   | 44,375                 | 42,881                 | 46,233                  | 45,875                   |
| 721           | Pension                        | 152,892                | 154,304                | 164,938                 | 165,829                  |
| 724           | Cleaning & Laundry             | 7,956                  | 8,107                  | 9,000                   | 9,000                    |
| 728           | Office Supplies                | 5,047                  | 5,134                  | 10,000                  | 8,000                    |
| 729           | Photo Copies                   | 110                    | 90                     | 100                     | 100                      |
| 730           | Postage                        | 27,847                 | 23,415                 | 31,000                  | 27,000                   |
| 731           | Publications                   | 53                     | -                      | 100                     | 100                      |
| 740           | Operating Supplies             | 9,233                  | 7,277                  | 10,000                  | 10,000                   |
| 743           | Chemicals                      | 231,768                | 211,373                | 240,000                 | 240,000                  |
| 744           | Lab Supplies                   | 9,277                  | 6,729                  | 10,000                  | 10,000                   |
| 759           | Tools                          | 820                    | 1,582                  | 3,000                   | 3,000                    |
| 776           | Building Maintenance Supplies  | 10,947                 | 12,979                 | 12,000                  | 12,000                   |
| 778           | Equipment Maintenance Supplies | 101,319                | 120,719                | 125,000                 | 125,000                  |
| 780           | Grounds Maintenance Supplies   | 5,338                  | 6,088                  | 9,000                   | 8,000                    |
| 803           | Audit Fees                     | 7,524                  | 7,860                  | 8,000                   | 8,000                    |
| 804           | Accounting Fees                | 132,492                | 133,536                | 142,500                 | 140,000                  |
| 805           | Consulting Fees                | 5,281                  |                        |                         |                          |
| 806           | Contractual Services           | 61,455                 | 64,230                 | 38,500                  | 28,500                   |
| 808           | Legal Fees                     | -                      | -                      | 1,500                   | 1,000                    |
| 812           | Collection Fees                | 632                    | 627                    |                         |                          |
| 820           | Administration Fees            | 100,000                | 100,000                | 100,000                 | 100,000                  |
| 821           | Engineering Fees               | 71,366                 | 2,120                  | 10,000                  | 7,500                    |

**DELTA TOWNSHIP**

**SEWER FUND**

Fiscal Year Ending December 31:

|                                | <u>Actual<br/>2011</u>  | <u>Actual<br/>2012</u>  | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| 851 Radio Maintenance          | 2,098                   | 123                     | 2,000                   |                          |
| 852 Telephone                  | 36,946                  | 20,801                  | 17,100                  | 17,000                   |
| 853 Miss Dig                   |                         |                         |                         | 500                      |
| 862 Gasoline & Diesel          | 32,927                  | 36,046                  | 33,000                  | 33,000                   |
| 863 Vehicle Maintenance        | 15,532                  | 13,119                  | 17,000                  | 21,000                   |
| 911 Fleet Insurance            | 12,100                  | 11,125                  | 11,125                  | 11,700                   |
| 912 Liability Insurance        | 76,528                  | 79,800                  | 79,800                  | 84,100                   |
| 921 Electricity                | 312,101                 | 359,404                 | 330,000                 | 350,000                  |
| 922 Heat                       | 6,657                   | 4,095                   | 10,000                  | 10,000                   |
| 923 Sewer & Water              | 3,203                   | 2,378                   | 3,000                   | 3,200                    |
| 931 R & M Services - Building  | 2,384                   | 25,843                  | 18,000                  | 18,000                   |
| 933 R & M Services - Equipment | 9,197                   | 5,671                   | 15,000                  | 12,000                   |
| 934 R & M Services - Other     |                         | 44,175                  | 41,000                  | 38,000                   |
| 942 Rentals - Equipment        | 260                     | 360                     |                         |                          |
| 942 Rentals - House on Willow  |                         |                         |                         |                          |
| 957 Education & Training       | 969                     | 1,283                   | 1,500                   | 1,200                    |
| 959 Memberships & Dues         | 15,493                  | 10,440                  | 15,800                  | 15,000                   |
| 960 Meetings, Conf. & Seminars | 1,249                   | 826                     | 2,000                   | 2,000                    |
| 963 Miscellaneous - Other      |                         | 60                      |                         |                          |
| 968 Depreciation               | 1,893,403               | 1,894,084               |                         |                          |
| 970 Capital Outlay             |                         | -                       | 324,000                 | 392,500                  |
| 991 Debt - Principal           | -                       | -                       | 248,675                 |                          |
| 995 Bond Interest              | 76,437                  | 66,630                  | 45,723                  |                          |
| 997 Other Financing Expenses   | 3,765                   |                         |                         |                          |
| 998 Paying Agent Fees          | 62.5                    | 65                      | 125                     |                          |
| <b>Total Expenditures</b>      | <b><u>5,387,975</u></b> | <b><u>5,402,831</u></b> | <b><u>4,200,250</u></b> | <b><u>3,977,105</u></b>  |
| <i>Total FTEs</i>              | 23.5                    | 24.5                    | 25.00                   | 25.00                    |

**Summary**

**Revenues**

|                               |                         |                         |                         |                         |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Main, Capital & Other Charges | 184,081                 | 132,781                 | 110,000                 | 120,000                 |
| Sewer & Water Sales           | 3,635,639               | 3,667,315               | 3,840,000               | 3,674,000               |
| Investment/Interest Income    | 177,948                 | 124,152                 | 112,000                 | 83,300                  |
| Other Income                  | 57,825                  | 76,694                  | 52,300                  | 82,000                  |
| <b>Total Sewer Revenues</b>   | <b><u>4,055,493</u></b> | <b><u>4,000,942</u></b> | <b><u>4,114,300</u></b> | <b><u>3,959,300</u></b> |

**Expenditures**

|                                 |                         |                         |                         |                         |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel Services              | 2,098,197               | 2,114,637               | 2,225,702               | 2,230,705               |
| Supplies                        | 409,716                 | 403,493                 | 459,200                 | 452,200                 |
| Services                        | 817,766                 | 832,997                 | 805,900                 | 805,900                 |
| Insurance                       | 88,628                  | 90,925                  | 90,925                  | 95,800                  |
| Depreciation                    | 1,893,403               | 1,894,084               | -                       | -                       |
| Capital Outlay                  | -                       | -                       | 324,000                 | 392,500                 |
| Debt/Bond Etc.                  | 80,265                  | 66,695                  | 294,523                 | -                       |
| <b>Total Sewer Expenditures</b> | <b><u>5,387,975</u></b> | <b><u>5,402,831</u></b> | <b><u>4,200,250</u></b> | <b><u>3,977,105</u></b> |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>1,361,184</b>         |
| <b>703 Salaries &amp; Wages - Temporary</b><br>Seasonal reduction due to additional full-time employee.   | <b>19,200</b>            |
| <b>704 Salaries &amp; Wages - Overtime</b>  | <b>10,000</b>            |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>34,483</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>107,927</b>           |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>27,376</b>            |
| <b>719 Health Insurance</b>   | <b>458,831</b>           |
| Premiums  | <b>299,693</b>           |
| Wellness Program  | <b>5,000</b>             |
| OPEB  | <b>122,138</b>           |
| Retiree Premiums  | <b>32,000</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>45,875</b>            |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>165,829</b>           |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|  |         | <u>Approved<br/>2014</u> |
|--|---------|--------------------------|
| <b>724 Cleaning &amp; Laundry</b>                |         | <b>9,000</b>             |
| Uniforms   | 6,500   |                          |
| T-shirts   | 1,000   |                          |
| Rug Runners, etc.                                | 1,500   |                          |
| <b>728 Office Supplies</b>                       |         | <b>8,000</b>             |
| <b>729 Photo Copies</b>                          |         | <b>100</b>               |
| <b>730 Postage</b>                               |         | <b>27,000</b>            |
| Decrease in expense due to e-bill participation. |         |                          |
| Wastewater Division                              | 3,000   |                          |
| Utility Bills                                    | 24,000  |                          |
| <b>731 Publications</b>                          |         | <b>100</b>               |
| <b>740 Operating Supplies</b>                    |         | <b>10,000</b>            |
| Smoke Bombs - Dye Testing Equipment              | 1,000   |                          |
| Custodial Supplies                               | 3,500   |                          |
| Safety Equipment                                 | 2,000   |                          |
| Other Supplies                                   | 3,500   |                          |
| <b>743 Chemicals</b>                             |         | <b>240,000</b>           |
| Salt (odor control units)                        | 1,000   |                          |
| Lime   | 50,000  |                          |
| Ferric Chloride                                  | 176,000 |                          |
| Bio Augmentation                                 | 7,500   |                          |
| Acids (muriatic & citric)                        | 5,000   |                          |
| Calcium Chloride                                 | 500     |                          |
| <b>744 Laboratory Supplies</b>                   |         | <b>10,000</b>            |
| Biological Testing                               | 2,000   |                          |
| Reagents   | 3,500   |                          |
| Equipment  | 3,500   |                          |
| Whole Effluent Toxicity                          | 1,000   |                          |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|  | <u>Approved<br/>2014</u> |
|--|--------------------------|
| <b>759 Tools</b>   | <b>3,000</b>             |
| <b>776 Repair &amp; Maintenance - Building Supplies</b>  | <b>12,000</b>            |
| Tank Coatings  | 1,500                    |
| Pipe, Heaters, Blowers   | 1,000                    |
| Lighting, Bulbs, Ballast   | 1,000                    |
| Lift Station Vinyl Fence   | 1,500                    |
| Paint, Brushes, Rollers, Supplies  | 3,000                    |
| Other building maintenance items   | 4,000                    |
| <b>778 Repair &amp; Maintenance - Equipment</b>  | <b>125,000</b>           |
| PLC, Allen Bradley SLC505, Control Boards  | 25,000                   |
| Carbon for Odor Control Units  | 10,000                   |
| Odor Control Anodes  | 25,000                   |
| UV Lamps   | 20,000                   |
| Operational Computers (industrial)/Parts, Camera Parts   | 20,000                   |
| Motors, Couplings, Valves, Hose, Tubing, Equipment Batteries,<br>Gaskets, Belts, Sealants  | 25,000                   |
| <b>780 Repair &amp; Maintenance - Grounds</b>  | <b>8,000</b>             |
| Materials and equipment for landscaping and snow removal:<br>yard hose, mowers, mower parts, grass seed, shrubbery,<br>wood chips, snow blowers & parts and trees. |                          |
| <b>803 Audit Fees</b>  | <b>8,000</b>             |
| <b>804 Accounting Fees</b>   | <b>140,000</b>           |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|  |        | <u>Approved<br/>2014</u> |
|--|--------|--------------------------|
| <b>806 Contractual Services</b>                                |        | <b>28,500</b>            |
| Granger Land (Grit)  | 2,000  |                          |
| Concrete Repair Plant  | 7,500  |                          |
| Private Lab Testing:   | 7,000  |                          |
| MSU Soil Analysis  |        |                          |
| Mercury  |        |                          |
| Wet Testing  |        |                          |
| Medical Treatment  | 500    |                          |
| CDL testing  | 1,000  |                          |
| Random Drug Testing  | 1,000  |                          |
| Software Support:  | 6,500  |                          |
| Accounting   |        |                          |
| Wastewater   |        |                          |
| Antivirus, SCADA, Databases, GIS                               |        |                          |
| Sensus Radio Read Maintenance (1 of 2 Units; Water fund on #2) | 3,000  |                          |
| <b>808 Legal Fees</b>  |        | <b>1,000</b>             |
| <b>820 Administration Fees</b>                                 |        | <b>100,000</b>           |
| <b>821 Engineering Fees</b>                                    |        | <b>7,500</b>             |
| <b>851 Radio Maintenance</b>                                   |        | <b>-</b>                 |
| <b>852 Telephone</b>   |        | <b>17,000</b>            |
| Telephone/Cell Phone Service - Fiber service                   | 15,600 |                          |
| Answering service  | 1,500  |                          |
| <b>853 Miss Dig</b>  |        | <b>500</b>               |
| Split between water and sewer funds.                           |        |                          |
| <b>862 Gasoline</b>  |        | <b>33,000</b>            |
| Gas & Diesel Fuel  | 25,000 |                          |
| Oil, Grease, Lubricants  | 8,000  |                          |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|   |               | <u>Approved<br/>2014</u> |
|---|---------------|--------------------------|
| <b>863 Vehicle Maintenance</b>  |               | <b>21,000</b>            |
| Filters, Tires, Batteries, Outside Vehicle Repairs and Parts                | <b>12,000</b> |                          |
| Oil Tests, Belts, etc.  | <b>4,000</b>  |                          |
| Large Truck Tires   | <b>5,000</b>  |                          |
| <b>911 Insurance - Fleet</b>  |               | <b>11,700</b>            |
| <b>912 Insurance - Liability</b>  |               | <b>84,100</b>            |
| <b>921 Electricity</b>  |               | <b>350,000</b>           |
| Consumption is down but rates are up due to 3.5% increase from BWL 10/2013. |               |                          |
| <b>922 Heat</b>   |               | <b>10,000</b>            |
| <b>923 Water &amp; Sewer</b>  |               | <b>3,200</b>             |
| <b>931 Repair &amp; Maintenance - Building</b>                              |               | <b>18,000</b>            |
| Clean Electrical Switch Gear  | <b>8,000</b>  |                          |
| Electrical Work   | <b>2,000</b>  |                          |
| Outside Sewer Repairs   | <b>8,000</b>  |                          |
| <b>933 Repair &amp; Maintenance - Equipment</b>                             |               | <b>12,000</b>            |
| Services from outside contractors.  |               |                          |
| <b>934 Repair &amp; Maintenance - Other</b>                                 |               | <b>38,000</b>            |
| Funds for Carrier Creek assessment.   |               |                          |
| <b>957 Education &amp; Training</b>   |               | <b>1,200</b>             |
| <b>959 Membership &amp; Dues</b>  |               | <b>15,000</b>            |
| State of Michigan Fees  |               |                          |
| NPDES & stormwater permits, biosolids & inspection fees                     | <b>14,200</b> |                          |
| Wastewater License Renewal - State of Michigan                              | <b>800</b>    |                          |

**DELTA TOWNSHIP**

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**SEWER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #590-527**

|  | <u>Approved<br/>2014</u>       |
|--|--------------------------------|
| <b>960 Meetings, Conferences &amp; Seminars</b>    | <b>2,000</b>                   |
| <b>970 Capital Outlay</b>                          | <b>392,500</b>                 |
| Computers  | 3,000                          |
| Skyway Liftstation Rebuild                         | 200,000                        |
| Lighting Mixer Replacement (1 of 3)                | 7,500                          |
| Return Pump Rebuild (1 of 3)                       | 7,500                          |
| Replacement Pump Waldumar                          | 5,000                          |
| Rebuild Thomas L/River Ridge Pumps (1985 [1 of 7]) | 10,000                         |
| 4X4 Pickup with Plow to Replace 1997 Ford          | 30,000                         |
| Miss Dig Tracer - split water/sewer                | 3,000                          |
| Aeration Diffuser Domes                            | 90,000                         |
| Rebuild Raw Pump (5 & 6 each of 8 total)           | 30,000                         |
| Filter press cloths (2 of 2)                       | 6,500                          |
| <b>TOTAL</b>                                       | <u><u><b>3,977,105</b></u></u> |



**DELTA TOWNSHIP**

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**WATER FUND REVENUES  
ACCOUNT #591-536**

|   | <u>Approved<br/>2014</u>       |
|---|--------------------------------|
| <b>617 Main Charges</b><br>Fees charged to a property owner in lieu of having their property participate in a special assessment. | <b>30,000</b>                  |
| <b>618 Capital Charges</b><br>One-time fee charged to property owners for hooking up to the Township sewer system.                | <b>50,000</b>                  |
| <b>641 Other Charges for Services Rendered</b><br>Fees charged for water installations done by Township Water Division employees. | <b>75,000</b>                  |
| <b>646 Water Sales</b><br>Calculation based on last 12 months actual = 5% increase 6/2014.  | <b>4,884,800</b>               |
| <b>650 Other Operating Revenue</b><br>NSF and disconnection fees.   | <b>15,000</b>                  |
| <b>662 Late Payment Penalties</b>   | <b>55,000</b>                  |
| <b>665 Investment Income</b><br>0.8% earnings.  | <b>56,000</b>                  |
| <b>666 Interest on Assessments</b>  | <b>20,000</b>                  |
| <b>667 Rent Income</b>  | <b>137,970</b>                 |
| <b>670 Other Interest Income</b><br>GM Water Tower Agreement.   | <b>15,000</b>                  |
| <b>673 Sale of Fixed Assets</b>   | <b>1,000</b>                   |
| <b>TOTAL</b>  | <b><u><u>5,339,770</u></u></b> |

**DELTA TOWNSHIP**

**WATER FUND**

Fiscal Year Ending December 31:

| <u>Acct #</u> | <u>Revenues</u>                      | <u>Actual<br/>2010</u> | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|---------------|--------------------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| 617           | Main Charges                         | 2,987                  | 76,065                 | 52,752                 | 20,000                  | 30,000                   |
| 618           | Capital Charges                      | 74,840                 | 72,885                 | 42,585                 | 50,000                  | 50,000                   |
| 641           | Other Charges. for Services Rendered | 141,921                | 83,434                 | 65,533                 | 68,000                  | 75,000                   |
| 646           | Water & Sewer Sales                  | 4,491,831              | 4,672,837              | 5,059,869              | 4,960,000               | 4,884,800                |
| 650           | Other Operating Revenue              | 19,775                 | 15,962                 | 17,216                 | 15,000                  | 15,000                   |
| 662           | Late Payment Penalties               | 52,032                 | 54,652                 | 59,583                 | 50,000                  | 55,000                   |
| 665           | Investment Income                    | 94,740                 | 118,188                | 86,883                 | 77,000                  | 56,000                   |
| 666           | Interest on Assessments              | 25,392                 | 25,456                 | 16,194                 | 18,000                  | 20,000                   |
| 667           | Rents                                | 134,820                | 134,890                | 137,830                | 136,000                 | 137,970                  |
| 670           | Other Interest Income                | 20,131                 | 19,057                 | 18,045                 | 15,000                  | 15,000                   |
| 673           | Sales of Fixed Assets                | -                      | 204                    | 2,975                  | 1,500                   | 1,000                    |
| 675           | Contributions-Private                | 177,345                | 60,269                 | 45,965                 |                         |                          |
| 698           | Bond Proceeds                        | 26,844                 | 26,844                 | 26,844                 |                         |                          |
|               | <b>Total Revenues</b>                | <b>5,262,658</b>       | <b>5,360,744</b>       | <b>5,632,274</b>       | <b>5,410,500</b>        | <b>5,339,770</b>         |
|               | <b>Expenditures</b>                  |                        |                        |                        |                         |                          |
| 702           | Salaries & Wages - Regular           | 431,186                | 445,322                | 442,555                | 445,183                 | 461,765                  |
| 703           | Salaries & Wages - Temporary         | -                      | 4,433                  | 5,868                  | 14,970                  | 4,000                    |
| 704           | Salaries & Wages - OT                | 11,066                 | 10,224                 | 5,310                  | 10,000                  | 10,000                   |
| 706           | Salaries & Wages - Longevity         | 13,000                 | 13,048                 | 13,108                 | 13,683                  | 13,332                   |
| 715           | F.I.C.A.                             | 35,547                 | 35,916                 | 33,686                 | 36,030                  | 37,272                   |
| 717           | Worker's Comp. Insurance             | 14,580                 | 8,463                  | 9,665                  | 10,572                  | 11,722                   |
| 719           | Health Insurance                     | 114,050                | 141,846                | 129,132                | 153,642                 | 133,442                  |
| 720           | Life, Dental & LTD Insurance         | 12,666                 | 15,675                 | 13,403                 | 15,249                  | 15,860                   |
| 721           | Pension                              | 51,958                 | 52,031                 | 50,239                 | 53,700                  | 55,683                   |
| 724           | Cleaning & Laundry                   | 3,449                  | 3,317                  | 3,635                  | 3,500                   | 3,500                    |
| 728           | Office Supplies                      | 5,694                  | 3,546                  | 5,015                  | 8,000                   | 6,000                    |
| 729           | Photo Copies                         | 82                     | 110                    | 90                     |                         |                          |
| 730           | Postage                              | 25,224                 | 27,971                 | 23,406                 | 29,500                  | 26,500                   |
| 740           | Operating Supplies                   | 64,357                 | 58,871                 | 65,060                 | 48,000                  | 63,000                   |
| 740.001       | Operating Supplies - BW&L            | 1,782,492              | 2,096,037              | 2,388,014              | 2,286,568               | 2,247,008                |
| 743           | Chemicals                            | 156                    | 188                    | 216                    | 500                     | 500                      |
| 744           | Lab Supplies                         | 2,127                  | -                      | 262                    |                         |                          |
| 759           | Tools                                | 855                    | 1,369                  | 1,092                  | 1,500                   | 1,500                    |
| 776           | Building Maintenance Supplies        | 11,039                 | 13,046                 | 7,989                  | 9,000                   | 9,000                    |
| 778           | Equipment Maintenance Supplies       | 22,896                 | 22,716                 | 28,676                 | 19,000                  | 19,000                   |

**DELTA TOWNSHIP**

**WATER FUND**

Fiscal Year Ending December 31:

|  | <u>Actual<br/>2010</u> | <u>Actual<br/>2011</u> | <u>Actual<br/>2012</u> | <u>Amended<br/>2013</u> | <u>Approved<br/>2014</u> |
|--|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>780</b> Grounds Maintenance Supplies        | 7,405                  | 1,858                  | 2,830                  | 5,500                   | 3,500                    |
| <b>803</b> Audit Fees                          | 8,850                  | 7,524                  | 7,860                  | 8,000                   | 8,200                    |
| <b>804</b> Accounting Fees                     | 138,848                | 132,492                | 133,536                | 142,500                 | 137,000                  |
| <b>805</b> Consultant Fees                     | 9,981                  |                        | -                      | 5,000                   | 2,500                    |
| <b>806</b> Contractual Services                | 73,172                 | 48,698                 | 38,834                 | 40,500                  | 25,000                   |
| <b>812</b> Collection Fees                     | 76                     | -                      |                        |                         |                          |
| <b>820</b> Administrative Fees                 | 100,000                | 100,000                | 100,000                | 100,000                 | 100,000                  |
| <b>821</b> Engineering Fees                    | 36,291                 | 22,784                 | 11,796                 | 10,000                  | 10,000                   |
| <b>851</b> Radio Maintenance                   | 1,725                  | 1,894                  | 123                    | 2,000                   |                          |
| <b>852</b> Telephone                           | 14,511                 | 21,730                 | 14,866                 | 14,000                  | 15,000                   |
| <b>853</b> Miss Dig                            | 588                    | 588                    | 1,005                  |                         | 500                      |
| <b>862</b> Gasoline & Diesel                   | 21,966                 | 23,146                 | 17,719                 | 18,000                  | 19,000                   |
| <b>863</b> Vehicle Maintenance                 | 10,158                 | 7,291                  | 7,289                  | 10,000                  | 20,000                   |
| <b>903</b> Printing                            | -                      | -                      | -                      |                         |                          |
| <b>911</b> Fleet Insurance                     | 12,500                 | 12,500                 | 11,500                 | 11,500                  | 11,500                   |
| <b>912</b> Liability Insurance                 | 21,500                 | 19,218                 | 19,700                 | 19,700                  | 21,000                   |
| <b>921</b> Electricity                         | 61,664                 | 58,163                 | 69,288                 | 70,000                  | 77,800                   |
| <b>922</b> Heat                                | 3,858                  | 5,161                  | 2,788                  | 8,000                   | 8,000                    |
| <b>923</b> Sewer & Water                       | 827                    | 1,084                  | 1,180                  | 1,000                   | 1,000                    |
| <b>931</b> R & M Services - Building           | 58,797                 | 83,051                 | 74,292                 | 39,000                  | 50,000                   |
| <b>931.001</b> R & M Services-Well Abandonment | 17,810                 | 5,425                  | 12,339                 | 10,000                  | 10,000                   |
| <b>933</b> R & M Services - Equipment          | 841                    | 1,105                  | 3,389                  | 5,000                   | 4,000                    |
| <b>957</b> Education & Training                | 500                    | 698                    | 1,626                  | 2,000                   | 2,000                    |
| <b>959</b> Memberships & Dues                  | 15,167                 | 15,784                 | 16,905                 | 16,400                  | 16,400                   |
| <b>960</b> Meetings, Conf. & Seminars          | 729                    | 161                    | 354                    | 800                     | 800                      |
| <b>963</b> Miscellaneous - Other               | 30                     |                        |                        |                         |                          |
| <b>968</b> Depreciation                        | 939,378                | 930,775                | 931,392                |                         |                          |
| <b>970</b> Capital Outlay                      | -                      |                        | -                      | 417,000                 | 216,000                  |
| <b>991</b> Bond Principal                      | -                      |                        | -                      | 1,246,325               | 900,000                  |
| <b>994</b> Amortization Expense                | 37,693                 | 37,693                 | 9,626                  |                         |                          |
| <b>995</b> Bond Interest                       | 619,609                | 576,809                | 514,735                | 381,427                 | 399,425                  |
| <b>997</b> Other Financing Expenses            |                        |                        | 57,015                 |                         |                          |
| <b>998</b> Paying Agent Fees                   | 388                    | 388                    | 415                    | 1,000                   | 1,250                    |
| <b>Total Expenditures</b>                      | <u>4,817,286</u>       | <u>5,070,149</u>       | <u>5,288,823</u>       | <u>5,743,249</u>        | <u>5,178,959</u>         |
| Total FTEs                                     | 7.0                    | 7.0                    | 7.0                    | 7.50                    | 8.00                     |

**DELTA TOWNSHIP**

**WATER FUND**

Fiscal Year Ending December 31:

|                                 | <b>Actual<br/>2010</b> | <b>Actual<br/>2011</b> | <b>Actual<br/>2012</b> | <b>Amended<br/>2013</b> | <b>Approved<br/>2014</b> |
|---------------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| <b>Summary</b>                  |                        |                        |                        |                         |                          |
| <b>Revenues</b>                 |                        |                        |                        |                         |                          |
| State Grants & Contributions    | -                      | -                      | -                      | -                       | -                        |
| Main, Capital & Other Charges   | 219,748                | 232,384                | 160,870                | 138,000                 | 155,000                  |
| Water & Sewer Sales             | 4,491,831              | 4,672,837              | 5,059,869              | 4,960,000               | 4,884,800                |
| Other Revenues                  | 383,972                | 265,976                | 263,569                | 202,500                 | 208,970                  |
| Investment/Interest Income      | 140,263                | 162,702                | 121,122                | 110,000                 | 91,000                   |
| Special Assessments             | -                      | -                      | -                      | -                       | -                        |
| Bond Proceeds                   | 26,844                 | 26,844                 | 26,844                 | -                       | -                        |
| <b>Total Water Revenues</b>     | <b>5,262,658</b>       | <b>5,360,744</b>       | <b>5,632,274</b>       | <b>5,410,500</b>        | <b>5,339,770</b>         |
| <b>Expenditures</b>             |                        |                        |                        |                         |                          |
| Personnel Services              | 684,053                | 726,958                | 702,966                | 753,029                 | 743,076                  |
| Supplies                        | 1,925,776              | 2,229,030              | 2,526,285              | 2,411,068               | 2,379,508                |
| Services                        | 576,389                | 536,779                | 515,189                | 502,200                 | 507,200                  |
| Insurance                       | 34,000                 | 31,718                 | 31,200                 | 31,200                  | 32,500                   |
| Depreciation                    | 939,378                | 930,775                | 931,392                | -                       | -                        |
| Capital Outlay                  | -                      | -                      | -                      | 417,000                 | 216,000                  |
| Bond/Debt Etc.                  | 657,690                | 614,889                | 581,791                | 1,628,752               | 1,300,675                |
| <b>Total Water Expenditures</b> | <b>4,817,286</b>       | <b>5,070,149</b>       | <b>5,288,823</b>       | <b>5,743,249</b>        | <b>5,178,959</b>         |

**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|   | <u>Approved<br/>2014</u> |
|---|--------------------------|
| <b>702 Salaries &amp; Wages - Regular</b>   | <b>461,765</b>           |
| <b>703 Salaries &amp; Wages - Temporary</b><br>Reduction due to additional full-time employee.  | <b>4,000</b>             |
| <b>704 Salaries &amp; Wages - Overtime</b>  | <b>10,000</b>            |
| <b>706 Salaries &amp; Wages - Longevity</b><br>Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | <b>13,332</b>            |
| <b>715 F.I.C.A.</b><br>The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.  | <b>37,272</b>            |
| <b>717 Worker's Compensation</b><br>The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.  | <b>11,722</b>            |
| <b>719 Health Insurance</b>   | <b>133,442</b>           |
| Premiums  | <b>94,300</b>            |
| Wellness Program  | <b>2,500</b>             |
| OPEB  | <b>36,642</b>            |
| <b>720 Life, Dental &amp; LTD Insurance</b><br>Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.   | <b>15,860</b>            |
| <b>721 Pension</b><br>Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.   | <b>55,683</b>            |

**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>724</b> | <b>Cleaning &amp; Laundry</b>   | <b>3,500</b>             |
|            | Uniforms  | 2,500                    |
|            | T-shirts  | 500                      |
|            | Rug Runners, Shop Towels, etc.  | 500                      |
| <b>728</b> | <b>Office Supplies</b>  | <b>6,000</b>             |
| <b>730</b> | <b>Postage</b>  | <b>26,500</b>            |
|            | Water Division  | 500                      |
|            | Monthly Utility bills   | 26,000                   |
| <b>740</b> | <b>Operating Supplies</b>   | <b>63,000</b>            |
|            | Due to new DEQ law in 2014, all brass needs to be lead free.                |                          |
|            | Restock Supplies  | 15,000                   |
|            | Large Meter Replacement   | 20,000                   |
|            | Copper  | 18,000                   |
|            | Clamps and Fittings (stainless steel)                                       | 10,000                   |
| <b>740</b> | <b>BWL Billings</b>   | <b>2,247,008</b>         |
|            | Wholesale water purchase (46% of sales) with 3% rate increase.              |                          |
| <b>743</b> | <b>Chemicals</b>  | <b>500</b>               |
|            | Chemicals used to disinfect valves, pipes, etc. when repairs are necessary. |                          |
| <b>759</b> | <b>Tools</b>  | <b>1,500</b>             |
| <b>776</b> | <b>Repair &amp; Maintenance - Building Supplies</b>                         | <b>9,000</b>             |
|            | Hydrants and Supplies   | 2,000                    |
|            | Paint, Brushes, Rollers and Supplies  | 2,000                    |
|            | Lighting, Ballasts, Bulbs   | 1,000                    |
|            | Other Building Maintenance Items  | 4,000                    |

**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>778</b> | <b>Repair &amp; Maintenance - Equipment Supplies</b>  | <b>19,000</b>            |
|            | PLC, Allen Bradley SLC505, Circuit Board  | 5,000                    |
|            | Operational Computers (industrial) / Parts  | 5,000                    |
|            | Motors, Couplings, VFD Drives   | 9,000                    |
| <b>780</b> | <b>Repair &amp; Maintenance - Grounds</b>   | <b>3,500</b>             |
|            | Yard Hose, Hand Mowers, Mower Parts, Grass Seed   | 1,000                    |
|            | Snow Removal Equipment  | 1,000                    |
|            | Shrubbery, Wood Chips for Wells and Utility Ops   | 1,500                    |
| <b>803</b> | <b>Audit Fees</b>   | <b>8,200</b>             |
| <b>804</b> | <b>Accounting Fees</b>  | <b>137,000</b>           |
| <b>805</b> | <b>Consultant Fees</b>  | <b>3,000</b>             |
|            | Stage 2 Water Quality - State of Michigan.  |                          |
| <b>806</b> | <b>Contractual Services</b>   | <b>25,000</b>            |
|            | Building Computer Monitoring  | 400                      |
|            | Waste Management  | 2,000                    |
|            | Lab Testing   | 7,000                    |
|            | CDL Testing   | 600                      |
|            | Consumer Confidence Report (BWL)  | 1,000                    |
|            | Drug Tests  | 2,000                    |
|            | Sensus Radio Read Maintenance (1 of 2 - Sewer Fund on #1)   | 3,000                    |
|            | Software Support:   | 9,000                    |
|            | Water, Accounting, SCADA, GIS   |                          |
| <b>820</b> | <b>Administration Fees</b>  | <b>100,000</b>           |
|            | Funds included to reimburse the General Fund for services rendered by General Fund departments other than Accounting and Engineering. |                          |
| <b>821</b> | <b>Engineering Fees</b>   | <b>10,000</b>            |

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**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|            |   | <u>Approved<br/>2014</u> |
|------------|---|--------------------------|
| <b>851</b> | <b>Radio Maintenance</b>                            |                          |
| <b>852</b> | <b>Telephone</b>                                    | <b>15,000</b>            |
|            | Telephone/Cell service - Fiber Service, Snow Tower  | 15,000                   |
| <b>862</b> | <b>Gasoline</b>                                     | <b>19,000</b>            |
|            | Gas and Diesel Fuel                                 | 17,000                   |
|            | Oils and Propane                                    | 2,000                    |
| <b>863</b> | <b>Vehicle Maintenance</b>                          | <b>20,000</b>            |
|            | Filters, Tires, Batteries, Outside Repairs, Parts   | 10,000                   |
|            | Internal Charges for Water Fund Vehicle Maintenance | 5,000                    |
|            | Large Truck Tires                                   | 5,000                    |
| <b>911</b> | <b>Insurance - Fleet</b>                            | <b>11,500</b>            |
| <b>912</b> | <b>Insurance - Liability</b>                        | <b>21,000</b>            |
| <b>921</b> | <b>Electricity</b>                                  | <b>77,800</b>            |
|            | 3.5% increase effective October 2013                | 2,300                    |
|            | Water Pumping Sites; rate increase                  | 75,500                   |
| <b>922</b> | <b>Heat</b>   | <b>8,000</b>             |
| <b>923</b> | <b>Water &amp; Sewer</b>                            | <b>1,000</b>             |
|            | Water and Sewer service - Utility Ops building.     |                          |
| <b>931</b> | <b>Repair &amp; Maintenance - Building</b>          | <b>50,000</b>            |
|            | Snow Tower Cleaning                                 | 4,000                    |
|            | County Permit/Fees                                  | 3,000                    |
|            | Road Repairs  | 26,000                   |
|            | Concrete Work                                       | 6,000                    |
|            | Road Cutting  | 3,500                    |
|            | Flowable Fill                                       | 7,500                    |

**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|            |  | <u>Approved<br/>2014</u> |
|------------|--|--------------------------|
| <b>931</b> | <b>Well Abandonment</b><br>Shared cost to close wells after connection to Township water system.               | <b>10,000</b>            |
| <b>933</b> | <b>Repair &amp; Maintenance - Equipment</b><br>Boiler service, air compressor service, fire extension service. | <b>4,000</b>             |
| <b>957</b> | <b>Education &amp; Training</b>  | <b>2,000</b>             |
| <b>959</b> | <b>Membership &amp; Dues</b>   | <b>16,400</b>            |
|            | Mid-Michigan Water Authority   | <b>1,000</b>             |
|            | Tri-County Ground Water Mgmt. Board  | <b>10,000</b>            |
|            | AWWA   | <b>150</b>               |
|            | MRWA   | <b>180</b>               |
|            | SCMWA  | <b>150</b>               |
|            | State of Michigan water fees   | <b>4,400</b>             |
|            | Water licenses - State of Michigan   | <b>400</b>               |
|            | Other  | <b>120</b>               |
| <b>960</b> | <b>Meetings, Conferences &amp; Seminars</b>  | <b>800</b>               |
|            | Miscellaneous State meetings   | <b>400</b>               |
|            | MRWA   | <b>200</b>               |
|            | Emergency Meals  | <b>200</b>               |
| <b>970</b> | <b>Capital Outlay</b>  | <b>216,000</b>           |
|            | Large Meter Replacement Program  | <b>25,000</b>            |
|            | Computers  | <b>3,000</b>             |
|            | Painting Snow Tower  | <b>150,000</b>           |
|            | Well #11 Repair  | <b>35,000</b>            |
|            | Miss Dig Traxcer - split between water/sewer funds   | <b>3,000</b>             |
| <b>991</b> | <b>Debt - Principal</b>  | <b>900,000</b>           |
|            | 2006 GO Bonds  | <b>300,000</b>           |
|            | 2000 Water Revenue Bonds   | <b>250,000</b>           |
|            | 2013 Water Improvement Bonds   | <b>350,000</b>           |

**DELTA TOWNSHIP**

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**WATER FUND  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536**

|                       | <u>Approved<br/>2014</u> |
|-----------------------|--------------------------|
| 995 Bond Interest     | 399,425                  |
| 998 Paying Agent Fees | 1,250                    |
| Totals                | <u><u>5,178,959</u></u>  |

## GLOSSARY OF TERMS

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### **Accrual Basis**

Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows.

### **Activity**

A department within a fund to which specific expenses are allocated.

### **Adopted Budget**

Fiscal year plan of revenues and expenditures approved and adopted by Township Board.

### **Agency Funds**

The agency funds of the Township; used to receipt and disburse tax collections.

### **Ambulance Fund**

Fund created by the operating millage approved by the voters to support a Paramedic program within the Township.

### **Amended Budget**

Township Board approved changes to current budget amounts.

### **Appropriation**

Authorization granted by the Township governing body to incur obligations and to expend public funds for a stated purpose.

### **Assessed Value**

The amount calculated by the assessor estimating 50% of the true cash value of real or personal property.

### **Balanced Budget**

Revenues shall equal or be greater than expenses for all governmental funds.

### **Budget**

Serves as the annual financial plan which provides the resources to meet board approved

goals and objectives.

### **CDBG (Community Development Block Grant)**

Federally funded program to assist communities in infrastructure improvements.

### **CDP (Census Designated Place)**

Is used for statistical purposes only and has no legal status as a municipality.

### **CFT (Commercial Facilities Tax)**

Taxes levied on commercial facilities for which tax abatement was granted.

### **CIP (Capital Improvements Program)**

Program developed to review department requests for expenditures in excess of \$25,000.

### **Capital Outlay**

Expenditures relating to the purchase of vehicles, equipment, facilities, land, and other fixed assets.

### **Capital Projects Fund**

Accounts for financial resources to be used for the acquisition and construction of major capital facilities.

### **Contingency Account**

An account set aside to meet unforeseen circumstances.

### **Debt Service Fund**

The debt service fund of the Township; used to separate the revenues and expenditures related to the voted debt millage of the Township.

### **Deficit**

An excess of liabilities and reserves of a fund over its assets.

**DIA (Designated Implementation Authority)**

Eaton County department that manages the solid waste programs within the county.

**EDC (Economic Development Corporation)**

The Corporation acts as a liaison between companies seeking financing and financial institutions in an effort to further the economic development of the Township.

**Enterprise Funds (Utilities - Sewer and Water)**

The enterprise funds of the Township; used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The accounting system used must make it possible to show whether the activity is operated at a profit or loss; comparable to private enterprises.

**Expenditure**

Cost of goods delivered or services rendered, whether paid or unpaid, including expenses, debt retirement not reported as a liability of the fund from which retired, or capital outlay.

**Fiduciary Funds**

The fiduciary funds of the Township; used to account for assets held by the Township in a trustee capacity.

**Fiscal Year**

The twelve-month period designated as the operating year. Delta Township's fiscal year is January 1 through December 31.

**Fund**

Independent fiscal entity with a self-balancing set of accounts.

**Fund Balance**

Excess fund equity's accumulated assets over its liabilities. (Excess revenues over expenditures at year-end will typically increase a fund's fund balance.)

**General Appropriations Act**

The budget as adopted by the legislative body.

**General Debt Service Fund**

The general debt service fund of the Township; used to record the funding and payment of principal and interest on all debt of the Township, excluding debt of the Enterprise Funds.

**General Fund**

The general operating fund of the Township; used to account for the revenues and expenditures associated with providing services traditionally associated with local government. Transactions are recorded on the modified accrual basis.

**GIS (Geographic Information System)**

Computer software used by Engineering and Planning personnel in the mapping and surveying of the Township.

**Homestead Affidavit**

A form filed by taxpayers to claim an exemption from 18 mills of schools operating millage. This form is filed on homestead properties only.

**ICMA (International City/County Management Association) Retirement Corporation**

Pension administrator for non-union employees.

**IFT (Industrial Facilities Tax)**

Taxes levied on industrial facilities for which tax abatement was granted.

**Infrastructure**

Basic physical framework or foundation of the Township, referring to its buildings, roads, bridges, sidewalks, water and sewer systems.

**LEAP (Lansing Economic Area Partnership)**

Leap is an innovative private/public partnership that is working to set long-term economic development strategies, and position the Greater Lansing region to compete successfully in the global marketplace.

**Legislative Body**

The seven elected members of the Township Board.

**MDOT (Michigan Department of Transportation)**

Delta Township works in conjunction with MDOT with regard to State highways that transverse the Township.

**MERS (Michigan Employees Retirement System)**

Fire Department Union personnel are the only Township employees enrolled in this program.

**Mil**

A monetary unit equal to one dollar of tax obligation for every \$1,000 of the taxable value of property.

**Millage**

The total tax obligation per \$1,000 of taxable valuation of property.

**Modified Accrual Basis of Accounting**

A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

**Personal Property Tax**

A businesses assessable property such as machinery, equipment, furniture and fixtures.

**Proposal A**

Proposal A was approved by the voters in March 1994 to cap the growth in taxable values of property, excluding new construction, to the lesser of 5% or the rate of inflation, until sold. Revisions were also made during the same time period to shift financing school operations from property taxes to state tax increases; primarily the sales tax.

**Public Hearing**

An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

**R&M (Repair & Maintenance)**

Abbreviation used when referring to repair and maintenance related expense accounts.

**Real Property Tax**

Taxes levied on physical real estate.

**Retained Earnings**

An equity account reflecting the accumulated earnings of an Enterprise Fund.

**Revenues**

An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in intergovernmental service funds.

**SEV (State Equalized Value)**

The assessed value after equalization at the county and state level. The SEV of a property

## GLOSSARY OF TERMS

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approximates 50% of the true cash value.

### **Special Assessment**

Amount levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

### **Special Revenue Fund**

The special revenue fund of the Township; used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

### **State Revenue Sharing**

Revenue sharing received from the State of Michigan for sales tax, single business tax, and income taxes.

### **Tax Abatement**

State law allows a local municipality to recommend a maximum 50%, 12-year reduction in qualified businesses personal and real taxes.

### **Taxable Value**

The value millages are levied against. This amount, as adjusted annually, cannot increase greater than the rate of inflation.

### **Unreserved Fund Balance**

Money left over from prior years that are not committed for other purposes and can be allocated in the upcoming budget.

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### **TABLE OF ACRONYMS**

|             |                                  |
|-------------|----------------------------------|
| <b>ASA</b>  | Amateur Softball Association     |
| <b>AWWA</b> | American Water Works Association |
| <b>CDP</b>  | Census Designated Place          |
| <b>CFS</b>  | Calls for service                |
| <b>CGFM</b> | Certified Government Financial   |

|                 |   |
|-----------------|---|
| <b>CMC</b>      | Manager<br>Certified Municipal Clerk              |
| <b>COP</b>      | Community Oriented Police                         |
| <b>CPR</b>      | Cardio-Pulmonary Resuscitation                    |
| <b>D.A.R.E.</b> | Drug Abuse Resistance Education                   |
| <b>DNR</b>      | Department of Natural Resources                   |
| <b>ECSD</b>     | Eaton County Sheriff's Department                 |
| <b>EMS</b>      | Emergency Medical Service                         |
| <b>EOC</b>      | Emergency Operations Center                       |
| <b>EOP</b>      | Emergency Operations Plan                         |
| <b>FEMA</b>     | Federal Emergency Management Association          |
| <b>FICA</b>     | Federal Insurance Contributions Act               |
| <b>FTE</b>      | Full-Time Equivalent                              |
| <b>FTO</b>      | Field Training Officer                            |
| <b>FY</b>       | Fiscal Year                                       |
| <b>GAAP</b>     | Generally Accepted Accounting Principals          |
| <b>GFOA</b>     | Government Finance Officers Associations          |
| <b>GO</b>       | General Obligation                                |
| <b>IAAO</b>     | International Association of Assessing Officers   |
| <b>ICMA</b>     | International City/County Management Association  |
| <b>IT</b>       | Information Technology                            |
| <b>IPMA</b>     | International Public Management Association       |
| <b>ISTEA</b>    | Inter-modal Surface Transportation Efficiency Act |
| <b>LGRFA</b>    | Looking Glass Regional Fire Authority             |
| <b>LTD</b>      | Long Term Disability                              |
| <b>MAA</b>      | Michigan Assessors Association                    |
| <b>MASA</b>     | Michigan Amateur Softball Association             |
| <b>MDEQ</b>     | Michigan Department of Environmental Quality      |
| <b>MEDA</b>     | Michigan Economic Development Authority           |
| <b>MICR</b>     | Michigan Incident Crime Report                    |

**TABLE OF ACRONYMS (Continued)**

|              |   |
|--------------|---|
| <b>MLGMA</b> | Michigan Local Government<br>Management Association     |
| <b>MGFOA</b> | Michigan Government Financial<br>Officers Associations  |
| <b>MML</b>   | Michigan Municipal League                               |
| <b>MMTA</b>  | Michigan Municipal Treasurers<br>Association            |
| <b>MRWA</b>  | Michigan Rural Water Association                        |
| <b>MTA</b>   | Michigan Township Association                           |
| <b>OPEB</b>  | Other Post-Employment Benefits                          |
| <b>OSHA</b>  | Occupational Safety and Health<br>Administration        |
| <b>OT</b>    | Overtime  |
| <b>RACES</b> | Radio Amateur Civil Emergency<br>Services               |
| <b>SCADA</b> | Supervisory Control and Data<br>Acquisition Association |
| <b>SCMWA</b> | South Central Michigan Water<br>Association             |
| <b>SHRM</b>  | Society for Human Resource<br>Management                |
| <b>WC</b>    | Worker's Compensation                                   |

