



# Charter Township of Delta



FY 2015  
Budget

# Delta Township, MI



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January 2, 2015

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 FY2015 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was updated during 2013 and will be revised during the first quarter of 2015. The FY2015 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The FY2015 Budget is a balanced budget with positive fund balances in all budgeted funds. The General Fund budget shows expenditures exceeding revenues by \$215,450. This deficit is due to planned spending of assigned fund balance for new road projects and an agreement to provide transportation services in the Township with the Capitol Area Transit Authority. 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**

Other Post-Employment Benefits (OPEB) is an issue this budget addresses. During fiscal year 2014, in addition to the Annual Required Contribution, the Township contributed \$2,000,000 to the OPEB Trust. That contribution brought the total funding level of the OPEB Trust to 82%. This contribution shows the Township's commitment to dealing with future obligations now, vs. kicking the can down the road. 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.

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. The committee ultimately recommended to

the township board, a high deductible health plan with a health savings account option with Physicians Health Plan. The Township has been pro-active in attempting to mitigate increases in Health Care Coverage. We have an active wellness program that creates many opportunities for employees to develop healthy habits in their lives, through educational seminars as well as physical activity. We believe the wellness program is starting to show results. Our premium increase (7%) was less for 2015 than we had seen in a number of years. We hope this trend continues.

Aging infrastructure of our waste water treatment plant will have significant impact on this budget and the next several budgets, as we deal with refurbishing and upgrading a 30 year old facility. During 2015, we will work with Engineers to develop short term and long term plans to refurbish the plant to ensure we can provide quality waste water services to our residents for years and years to come.

### **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 2015 Budget addresses each of these goals.

To address the goal of Economic Development, the 2015 budget provides funding to complete the rewrite of the zoning ordinances and sign ordinances which were started during 2014. We believe 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 2015 budget includes major capital expenditures such as the purchase of a new ambulance (\$188,000), a complete rebuild of the Bellaire Hills lift station (\$350,000), and new heavy equipment in the Parks Dept. and Waste Water Department. 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 2015, the capital projects fund will have a balance of \$1.65 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 2015 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 \$88,000. 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 allocating funding of \$175,000 for new sidewalk and pathway construction.

One goal in development of the FY 2015 budget was to increase services to our residents. We feel we have accomplished that goal. This budget includes services enhancements such as: Increased public transportation options with our agreement with C.A.T.A., a new scatter garden at Hillside Cemetery, and new pickle ball courts at Delta Mills Park just to name a few.

Fiscal responsibility continues to be a top priority in the FY2015 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 2015 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 2015 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,



Jeff Anderson  
Interim Township Manager  
Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Delta Charter Township  
Michigan**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director



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

June 5, 2014

**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 2013, over 1,400 participants received 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 nearly 18,000 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 17, 2014:

**1. FY2015 Budget Township Resolution**

TREASURER PIZZO MOVED THAT THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF DELTA ADOPT THE BUDGET FOR 2015 BY APPROPRIATING FUNDS AS FOLLOWS:

\$16,852,550 for the General Fund Budget;  
\$1,506,221 for the Paramedic Fund Budget;  
\$3,900 for the Economic Development Corporation Fund  
\$387,875 for the Debt Service Fund  
\$138,500 for the Capital Projects Fund  
\$4,135,756 for the Sewer Enterprise Fund  
\$5,349,023 for the Water Enterprise Fund

ESTIMATED REVENUES TO SUPPORT THE APPROPRIATIONS ABOVE ARE:

\$16,637,100 for the General Fund  
\$1,289,301 for the Paramedic Fund  
\$1,150 for the Economic Development Corporation Fund  
\$388,000 for the Debt Service Fund  
\$168,500 for the Capital Projects Fund  
\$4,055,500 for the Sewer Fund, and  
\$5,535,900 for the Water Fund.

TRUSTEE FEDEWA SUPPORTED THE MOTION. THE MOTION PASSED 7-0.

CHARTER TOWNSHIP OF DELTA



MARY R. CLARK, TOWNSHIP CLERK

CC: Accounting Department

## 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. Delta Township is a charter township of Eaton County in Michigan. As of the 2010 census, it had a population of 32,408 making it the most populous municipality in Eaton County. The township operates its own fire department, but contracts with the Eaton County Sheriff Department for police protection. The township is a major community in metropolitan Lansing.

### 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, grist and sawmills. The incorporated area of Delta Township includes:

- **Delta Mills** is an unincorporated community within the north-central of township on the Grand River immediately north of the Webster Street Bridge. It sits 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 grist mill located there and the township.
- **Delta Center** is an unincorporated community located near the center of the township at Canal Street and St. Joseph Highway. It was the original location of the township hall built in the 1870s and serving until 1955 when it was moved up Canal where it intersects with Saginaw Highway.
- **Millett** (originally Millett's Station) is an unincorporated community within the southwest corner of the township and 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. The village was platted in 1874 by former Eaton County Sheriff Silas Millett.

## COMMUNITY PROFILE

- **Waverly** is a census-designated place (CDP) used for statistical purposes and has no legal status as a municipality. The population was 23,925 at the time of the 2010 census, containing most of the urbanized population of the township.

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-chartered 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 school-house, 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



As of the 2010 census, there were 32,408 people, 14,201 households, and 8,572 families residing in the township. The population density was 998.3 per square mile (385.3/km<sup>2</sup>). There were 15,186 housing units at an average density of 467.8 per square mile (180.5/km<sup>2</sup>).

The median home value in Delta Township is \$147,200. Delta Township home values have gone up 5.8% over the past year. The median list price per square foot in Delta Township is \$106, which is higher than the Lansing Metro average of \$92.

The median price of homes currently listed in Delta Township is \$171,500, while the median price of homes that sold is \$143,250. The median rent price in Delta Township is \$800, which is higher than the Lansing Metro median of \$750.

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 \$147,200. Home appreciation the last year has gone up by 5.8 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%).

## COMMUNITY PROFILE

<b>POPULATION GROWTH ESTIMATES</b>							
	<b>2000</b>	<b>2005</b>	<b>2010</b>	<b>2015</b>	<b>2020</b>	<b>2025</b>	<b>Growth</b>
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%

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

Jeffrey Anderson is the Interim Township Manager and Finance Director. Upon Richard Watkins' retirement in 2014 (after 21 years of service), the Township Board appointed on October 6, 2014, Finance Director Jeffrey Anderson as Interim Township Manager. 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. In January, 2012, the fire department entered into a Shared Services Agreement with Looking Glass Regional Fire Authority, the Township of Eagle, and the Charter Township of Watertown. The Fire and Ambulance shared services provide

## COMMUNITY PROFILE

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protection to the entire geographic boundaries of Delta Township, Eagle Township and the Charter Township of Watertown.

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.



Sharp Park Playground Facility

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 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

### 2014 Top 20 Owners by: Taxable Value

	Owner	# of Parcels	Use	Value
1	Auto Owners Insurance Co	28	Office, Residential	54,242,614
2	Meijer Inc.	26	Retail, Warehouse	54,171,101
3	Lansing Mall, LLC	8	Retail (Lansing Mall), Restaurant	24,106,300
4	General Motors Corp	6	Industrial	11,049,683
5	Consumers Energy Company	10	Utility	8,137,248
6	Liquid Web Inc.	2	Internet Service Provider	8,110,900
7	JDN Real Estate-West Lansing LP	3	Retail, Strip Mall	7,442,800
8	Farm Bureau Life Insurance	8	Office, Residential	7,367,012
9	Legacy Five, LLC	33	Office, Residential, Apartments	6,517,878
10	Teg Runaway Bay	1	Apartments (Runaway Bay)	6,034,900
11	Occidental Development LTD	1	Apartments (Canal Club)	5,962,700
12	Brixmor GA Delta Center (MI) LLC	1	Retail, Strip Mall	5,928,800
13	Wal-Mart Real Estate Business Trust	1	Retail	5,456,000
14	Menard Inc.	2	Retail	4,996,775
15	FII-M C5-Off-Lansing, LLC	11	Office	4,500,000
16	Village Green of Lansing, LLC	2	Apartments	4,328,057
17	Snow Road, LLC	1	Industrial	3,962,200
18	Lansing State Journal	4	Retail	3,889,300
19	Lansing Automakers FCU	2	Banking	3,841,089
20	Lowes Home Centers, Inc	2	Retail	3,797,700

**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**

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**2014 PERSONAL PROPERTY TOP 20 TAXPAYERS BY TAXABLE VALUE**

<b><u>Owners Name</u></b>	<b><u>Taxable Value</u></b>
MEIJER INCORPORATED	\$30,566,100
AUTO OWNERS INSURANCE COMPANY	\$14,990,800
LIQUID WEB	\$10,355,200
CONSUMERS ENERGY COMPANY	\$8,340,100
GENERAL MOTORS LLC	\$3,174,700
AIRGAS USA LLC - NORTH DIVISION	\$2,392,100
COMCAST OF MICHIGAN LLC	\$1,889,000
CROWNE PLAZA HOTEL	\$1,766,100
FEDERAL EXPRESS	\$1,677,400
FARM BUREAU LIFE INSURANCE COMPANY	\$1,414,100
BIEWER OF LANSING, LLC	\$1,236,800
LANSING STATE JOURNAL	\$1,177,200
FEDERATED PUBLICATIONS, INCORPORATED	\$1,132,100
ALTA LIFT TRUCK SERVICES INCORPORATED	\$1,012,200
CISCO SYSTEMS CAPITAL CORPORATION	\$952,300
FAURECIA INTERIOR SYSTEMC, INCOROPORATED	\$911,800
KROGER CO #888	\$892,600
WAL-MART STORES EAST, LP	\$848,400
TITAN EQUIPMENT	\$843,000
TARGET STORE #0616	\$792,200

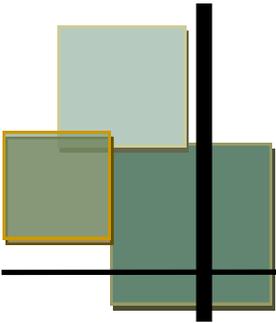
**NOTE:** Industrial classed properties with a substantial amount of personal property value are part of the Industrial Facilities Tax Exemption/Special Acts Roll; therefore, they are not included on this list of ad-valorem parcels.

**DELTA TOWNSHIP**

**INDUSTRIAL FACILITY REPORT**

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	PROPERTY TYPE	YEAR APPROVED	EXPIRATION DATE	2014 TAXABLE VALUE	2014 WITHOUT ABATEMENT	2014 TAX DUE	AMOUNT ABATED
2010-371	Douglas Steel Fabrication Corp	23-040-091-024-400-15	PERSONAL	2010	2022	\$284,900	\$12,251.78	\$4,648.64	\$7,603.14
2001-551	Air Lift Company	23-040-091-025-132-11	REAL	2001	2014	\$817,600	\$46,303.55	\$25,604.57	\$20,698.97
2001-551	Air Lift Company	23-040-091-025-132-15	PERSONAL	2001	2014	\$26,400	\$1,135.30	\$430.76	\$704.54
2010-082	Air Lift Company	23-040-091-025-133-11	REAL	2011	2022	\$415,500	\$23,531.22	\$13,012.11	\$10,519.11
2010-082	Air Lift Company	23-040-091-025-133-15	PERSONAL	2011	2022	\$29,800	\$1,281.51	\$486.24	\$795.27
2006-122	Alliance Interiors	23-040-091-025-150-15	PERSONAL	2006	2018	\$1,217,900	\$52,374.33	\$19,872.17	\$32,502.16
2008-510	Alliance Interiors	23-040-091-025-155-15	PERSONAL	2008	2020	\$579,600	\$24,925.00	\$9,457.19	\$15,467.81
2012-229	Alliance Interiors	23-040-091-025-156-15	PERSONAL	2012	2025	\$563,700	\$24,241.24	\$9,197.75	\$15,043.49
2011-338	Woodbridge Ventures Inc.	23-040-091-026-127-15	PERSONAL	2011	2024	\$984,100	\$42,320.04	\$16,057.31	\$26,262.73
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-11	REAL	2000	2014	\$4,631,600	\$262,303.72	\$117,257	\$145,046.66
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-15	PERSONAL	2000	2014	\$818,000	\$35,177.11	\$13,347.10	\$21,830.01
2007-084	Woodbridge Ventures Inc.	23-040-092-026-129-11	REAL	2007	2019	\$259,000	\$14,668.08	\$8,111.04	\$6,557.04
2007-084	Woodbridge Lansing	23-040-091-026-129-15	PERSONAL	2007	2019	\$877,400	\$37,731.53	\$14,316.32	\$23,415.22
2002-184	Joseph T. Ryerson & Son	23-040-091-026-130-11	REAL	2002	2014	\$649,200	\$33,753.99	\$18,824.59	\$14,929.39
2002-185	Joseph T. Ryerson & Son	23-040-091-026-131-11	REAL	2002	2014	\$729,500	\$41,314.14	\$22,845.57	\$18,468.57
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	REAL	2008	2020	\$606,200	\$31,518.28	\$17,577.74	\$13,940.54
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	PERSONAL	2008	2020	\$95,000	\$3,229.35	\$1,329.68	\$1,899.68
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	REAL	2008	2020	\$683,600	\$38,714.66	\$21,408.13	\$17,306.53
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	PERSONAL	2008	2020	\$193,100	\$8,304.03	\$3,150.76	\$5,153.27
2013-298	Norplas Industries, Inc	23-040-091-026-160-11	REAL	2013	2026	\$902,300	\$51,100.41	\$28,257.10	\$22,843.30
2013-298	Norplas Industries, Inc	23-040-091-029-160-15	PERSONAL	2013	2027	\$0	\$0	\$0	\$0.00
2005-527	Ryder Integrated Logistics Inc.	23-040-091-027-049-11	REAL	2005	2017	\$4,829,950	\$251,124.56	\$251,124.56	\$0.00
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-11	REAL	2005	2017	\$7,823,400	\$406,763.60	\$226,852.00	\$179,911.60
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-15	PERSONAL	2005	2017	\$400,000	\$13,597.28	\$5,598.64	\$7,998.64
2005-524	Ryder Integrated Logistics Inc.	23-040-091-027-069-15	PERSONAL	2005	2017	\$172,800	\$5,874.02	\$2,418.61	\$3,455.41
2005-528	Yazaki North America Inc.	23-040-091-028-220-11	REAL	2005	2017	\$1,073,800	\$55,830.30	\$31,136.55	\$24,693.75
2005-528	Yazaki North America Inc.	23-040-091-028-220-15	PERSONAL	2005	2017	\$61,900	\$2,104.18	\$866.39	\$1,237.79
2005-523	Triton Industries	23-040-091-028-401-11	REAL	2005	2017	\$312,600	\$16,253.07	\$9,064.34	\$7,188.74
2005-523	Triton Industries	23-040-091-028-401-15	PERSONAL	2005	2017	\$7,700	\$261.75	\$107.77	\$153.97
2006-039	Capital Box Inc.	23-040-091-028-420-11	REAL	2006	2018	\$514,200	\$26,734.90	\$14,910.05	\$11,824.85
2012-306	Superior Asphalt, Inc	23-400-091-033-400-11	REAL	2012	2025	\$407,800	\$21,202.83	\$11,824.81	\$9,378.01
2012-306	Superior Asphalt, Inc	23-040-091-033-400-15	PERSONAL	2012	2025	\$1,000,000	\$33,993.20	\$28,996.60	\$4,996.60
2008-284	Fleet Image	23-040-091-046-200-15	PERSONAL	2008	2021	\$6,600	\$224.36	\$92.38	\$131.98
<b>TOTAL</b>						<u>\$31,975,150</u>			<u>\$671,958.77</u>





# SCHEDULE OF OFFICIALS

CHARTER TOWNSHIP OF DELTA

## TOWNSHIP BOARD

Kenneth 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

Township Manager Open

Ted Droste.....Assessing & Community Development Building Division  
 Brian Thelen.....Deputy Director Assessing  
 Mark Graham.....Community Development Engineering & Planning Divisions  
 Jeffrey Anderson.....Finance/Accounting  
 Chief John Clark.....Fire  
 Marcus Kirkpatrick.....Parks, Recreation and Cemeteries  
 Thomas Morrissey.....Utilities

Lt. Mark Wriggelsworth.....Delta Patrol  
 Cherry Hamrick .....District Library

## 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 township manager, in turn, is responsible for overseeing the day-to-day operations of the township, and administering the policies & 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's Office 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 and Treasurer of Delta-Waverly Rotary. 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 six years, which include:

- Improving funding of retiree's health insurance liability to 80% and committed to a plan to bring the reserve to a full 100% before 2020.
- 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 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

## SCHEDULE OF OFFICIALS

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decision making, promotes reliable and effective financial reports, encourages performance measures for improving program effectiveness, promotes job-producing economic development, and builds 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 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, work and play.

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



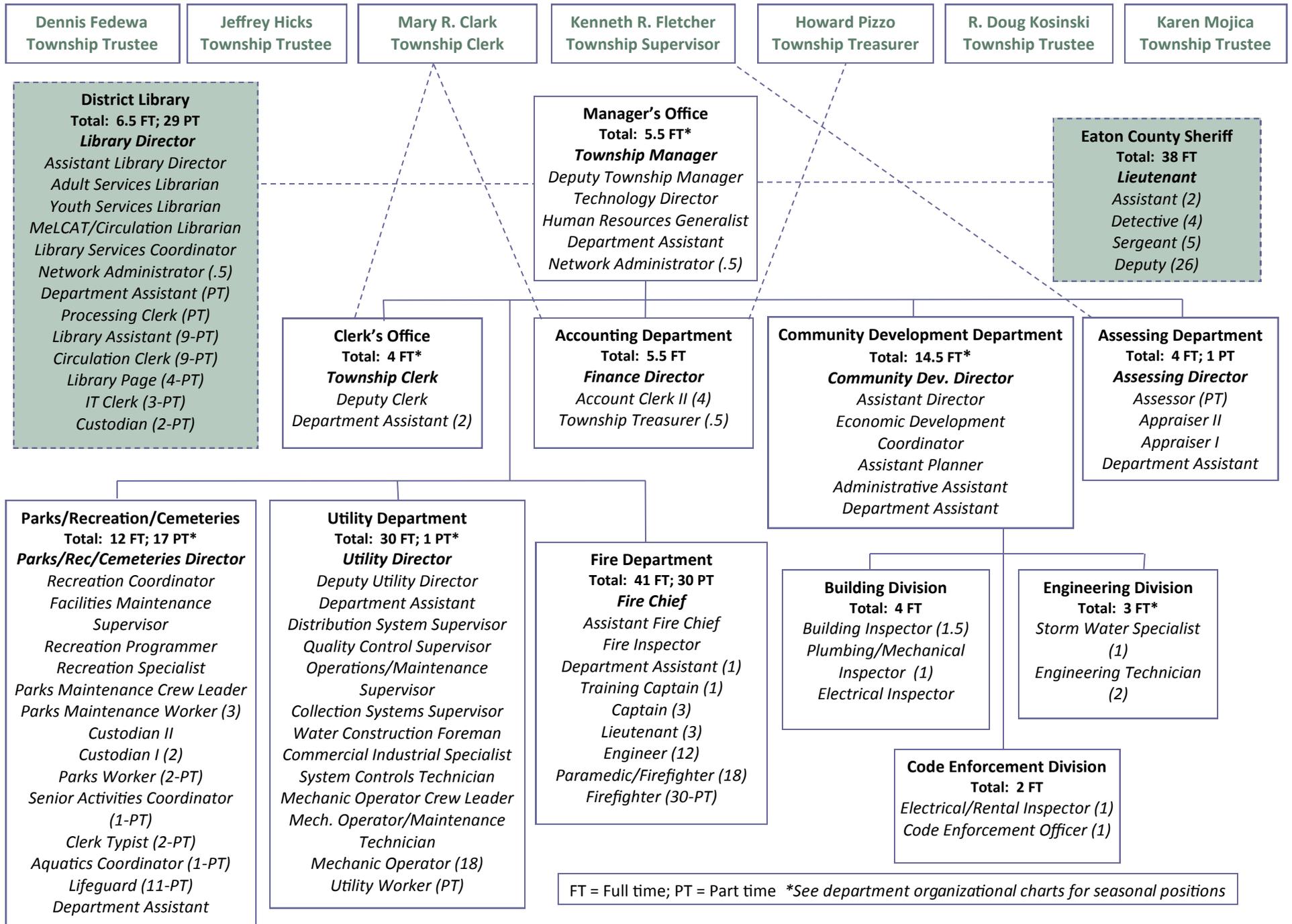
**Karen Mojica** was elected as a Delta Township Trustee during the November, 2012 election.

Karen has been a resident of Delta Township for over eight years, and has been a Soldier Member of the Army National Guard for over fifteen years. Karen is a proud parent of a daughter named Samantha.

Karen is excited to be part of the decisions that have helped shape the community in which she lives. She believes Delta Township 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 to the community, helping residents and non-residents get to work and shop in township businesses.

In addition, Karen supports 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 2015</b>
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<b>\$28,373,825</b>
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<b>General Fund</b>
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<b>\$16,852,550</b>
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Township Board	Manager's Office	Clerk's Office	Information Technology	Accounting/ Treasurer
\$91,204	\$475,208	\$413,443	\$238,008	\$558,229

Assessing	Township Hall & Grounds	General Activity	Cemeteries	Sheriff's Department
\$584,072	\$433,938	\$864,950	\$221,968	\$3,164,490

Fire	Fire- LGRFA & EMS	Ambulance	Building	Recycling
\$2,045,686	\$405,893	\$2,703,879	\$610,151	\$73,757

Drains	Roads	Engineering	Street Lighting	Planning
\$209,880	\$655,500	\$382,856	\$545,210	\$372,051

Parks & Recreation	EDC	Capital Improvement Transfer
\$1,554,785	\$100,892	\$146,500

<b>Enterprise Funds</b>
\$9,484,779

<b>Special Revenue Funds</b>
\$2,036,496

Sewer	Water
\$4,135,756	\$5,349,023

Ambulance Fund	Cap. Projects
\$1,506,221	\$138,500

EDC Fund	Debt Service Fund
\$3,900	\$387,875

**DELTA TOWNSHIP**

**2015 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
<b>REVENUES BY SOURCE</b>							
Taxes	6,957,044	1,267,301					8,224,345
Main, Capital & Other Charges			120,000	120,000			240,000
Water & Sewer Sales			3,738,500	5,099,700			8,838,200
Licenses/Permits	705,650						705,650
State Revenue Sharing	2,536,946						2,536,946
Fees & Charges	3,655,152						3,655,152
Interest	190,000	22,000	102,000	102,700	450	23,150	440,300
Other Charges for Service	903,486			213,500	387,550		1,504,536
Miscellaneous	143,600		95,000				238,600
Transfers-In	1,545,222					146,500	1,691,722
<b>TOTAL REVENUES</b>	<b>16,637,100</b>	<b>1,289,301</b>	<b>4,055,500</b>	<b>5,535,900</b>	<b>388,000</b>	<b>169,650</b>	<b>28,075,451</b>
<b>EXPENDITURES BY OBJECT</b>							
Personnel Services	9,047,796	100,299	2,287,484	770,414		900	12,206,893
Supplies	591,689		443,700	2,528,359			3,563,748
Services	5,913,205		830,972	494,450		3,000	7,241,627
Insurance	86,080		107,100	36,750			229,930
Education & Training	171,780				-		171,780
Capital Outlay	895,500		466,500	259,000	-		1,621,000
Refunds and Other	-	-			-		-
Bond/Debt Expense	-		-	1,260,050	387,875	138,500	1,786,425
Transfers Out	146,500	1,405,922				-	1,552,422
<b>TOTAL EXPENDITURES</b>	<b>16,852,550</b>	<b>1,506,221</b>	<b>4,135,756</b>	<b>5,349,023</b>	<b>387,875</b>	<b>142,400</b>	<b>28,373,825</b>
Excess Revenues Over Expenditures	(215,450)	(216,920)	***	***	125	27,250	
Beginning Unreserved Fund Balance	15,580,259	2,232,444			34,389	2,056,529	
<b>ENDING FUND BALANCE</b>	<b>15,364,809</b>	<b>1,964,599</b>	<b>***</b>	<b>***</b>	<b>33,256</b>	<b>2,083,779</b>	<b>-</b>

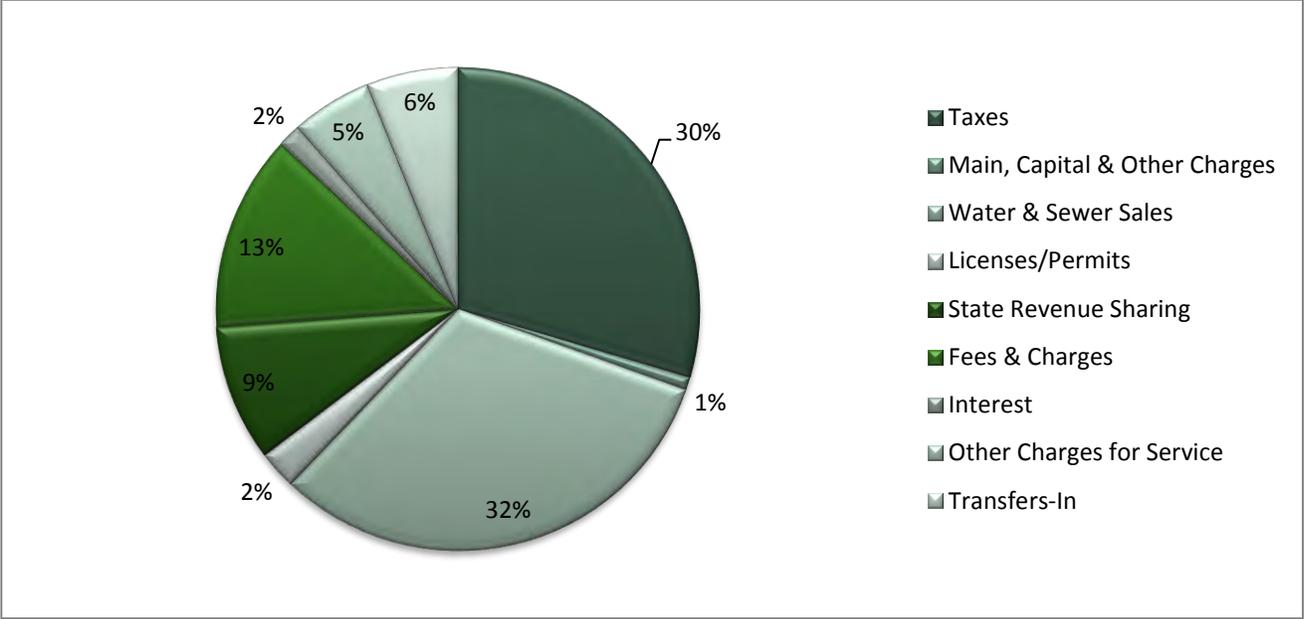
\* Other Non-major Governmental (EDC, Capital Projects)

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

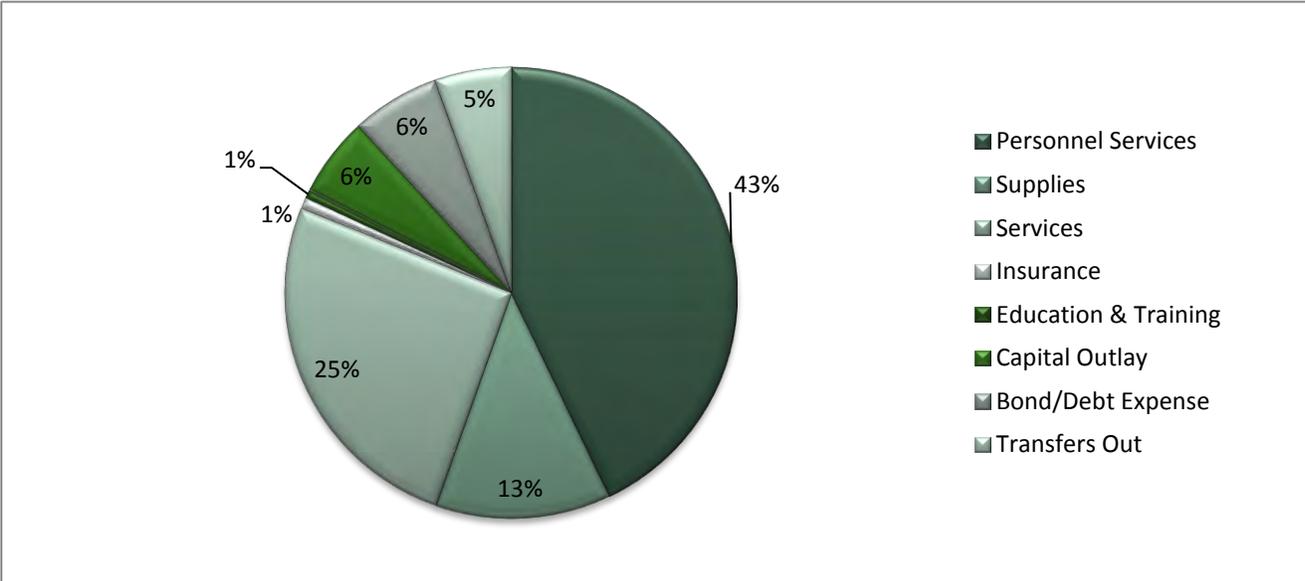
DELTA TOWNSHIP

2015 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP

2015 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					
	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected	2015 Budget
<b>REVENUES BY SOURCE</b>																		
Taxes	6,917,842	6,801,600	6,957,044	1,264,624	1,226,226	1,267,301										8,182,466	8,027,826	8,224,345
Main, Capital & Other Charges										160,870	269,257	120,000	132,781	120,000	120,000	293,651	389,257	240,000
Water & Sewer Sales										5,059,869	4,945,650	5,099,700	3,667,315	3,674,000	3,738,500	8,727,184	8,619,650	8,838,200
Licenses/Permits	1,028,132	513,150	705,650													1,028,132	513,150	705,650
State Revenue Sharing	2,411,596	2,425,064	2,536,946													2,411,596	2,425,064	2,536,946
Fees & Charges	3,687,510	3,582,228	3,655,152													3,687,510	3,582,228	3,655,152
Interest	(107,648)	123,750	190,000	37,648	(14,658)	22,000	21,180	13,525	23,600	121,122	863	102,700	124,152	83,300	102,000	196,454	206,780	440,300
Other Charges for Service	987,184	914,800	903,486							263,569	332,547	213,500				1,250,753	1,247,347	1,116,986
Miscellaneous	400,639	106,800	143,600				399,550	395,550	387,550	26,844			76,694	82,000	95,000	903,727	584,350	626,150
Transfers-In	1,199,107	1,696,806	1,545,222				45,980	147,000	146,500							1,245,087	1,843,806	1,691,722
<b>TOTAL REVENUES</b>	<b>16,524,362</b>	<b>16,164,198</b>	<b>16,637,100</b>	<b>1,302,272</b>	<b>1,211,568</b>	<b>1,289,301</b>	<b>466,710</b>	<b>556,075</b>	<b>557,650</b>	<b>5,632,274</b>	<b>5,548,317</b>	<b>5,535,900</b>	<b>4,000,942</b>	<b>3,959,300</b>	<b>4,055,500</b>	<b>27,926,560</b>	<b>27,439,458</b>	<b>28,075,451</b>
<b>EXPENDITURES BY OBJECT</b>																		
Personnel Services	8,380,072	8,838,114	9,047,796	132,700	155,160	100,299				702,966	700,825	770,414	2,114,637	2,230,705	2,287,484	11,330,375	11,924,804	12,205,993
Supplies	559,607	633,807	591,689							2,526,285	2,355,192	2,528,359	403,493	452,200	443,700	3,489,385	3,441,199	3,563,748
Services	5,288,253	5,494,231	5,913,205				15,630	13,000	3,900	515,189	547,915	494,450	832,997	805,900	830,972	6,652,069	6,861,046	7,242,527
Insurance	88,437	83,430	86,080							31,200	32,900	36,750	90,925	95,800	107,100	210,562	212,130	229,930
Education & Training	135,995	165,530	171,780													135,995	165,530	171,780
Capital Outlay	1,111,934	788,500	895,500							-	-	259,000	-	392,500	466,500	1,111,934	1,181,000	1,621,000
Depreciation										931,392			1,894,084			2,825,476		
Refunds and Other	-	-	-													-	-	-
Bond/Debt Expense		2,000,000					399,875	395,876	387,875	581,791	415,116	1,260,050	66,695	-	-	1,048,361	2,810,992	1,647,925
Transfers Out	147,000	146,500	146,500	1,002,628	1,199,107	1,405,922			138,500							1,149,628	1,345,607	1,690,922
<b>TOTAL EXPENDITURES</b>	<b>15,711,298</b>	<b>18,150,112</b>	<b>16,852,550</b>	<b>1,135,328</b>	<b>1,354,267</b>	<b>1,506,221</b>	<b>415,505</b>	<b>408,876</b>	<b>530,275</b>	<b>5,288,823</b>	<b>4,051,948</b>	<b>5,349,023</b>	<b>5,402,831</b>	<b>3,977,105</b>	<b>4,135,756</b>	<b>27,953,785</b>	<b>27,942,308</b>	<b>28,373,825</b>
<b>Excess Revenues Over Expenditures</b>	<b>813,064</b>	<b>(1,985,914)</b>	<b>(215,450)</b>	<b>166,944</b>	<b>(142,699)</b>	<b>(216,920)</b>	<b>51,205</b>	<b>147,199</b>	<b>27,375</b>	<b>343,451</b>	<b>1,496,369</b>	<b>186,877</b>	<b>(1,401,889)</b>	<b>(17,805)</b>	<b>(80,256)</b>	<b>(27,225)</b>	<b>(502,850)</b>	<b>(298,374)</b>

**DELTA TOWNSHIP**

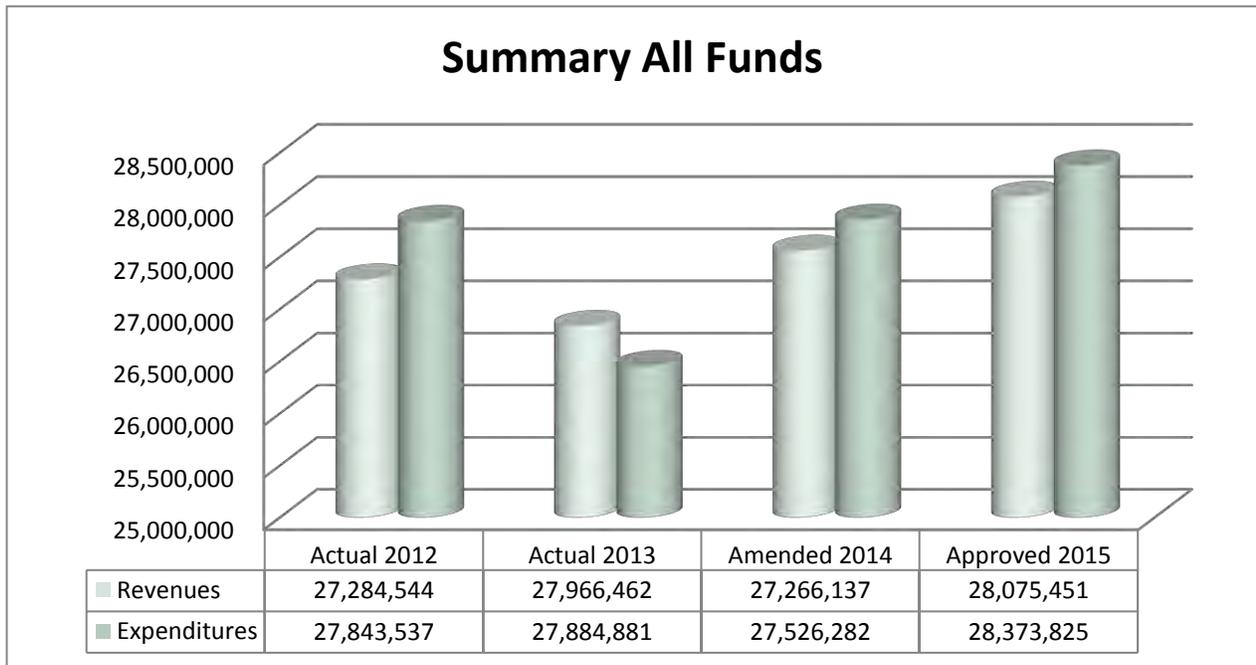
**FUND SUMMARY HISTORY - ALL FUNDS**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>Revenue Summary</b>				
General Fund	15,882,346	16,524,362	16,164,198	16,637,100
Ambulance Fund	1,302,272	1,211,568	1,252,494	1,289,301
Capital Projects Fund	65,663	137,069	157,500	168,500
EDC Funds	1,430	(594)	1,000	1,150
Debt Service Fund	399,617	394,618	391,875	388,000
Sewer Fund	4,000,942	4,061,813	3,959,300	4,055,500
Water Fund	5,632,274	5,637,626	5,339,770	5,535,900
<b>Total Revenue</b>	<b>27,284,544</b>	<b>27,966,462</b>	<b>27,266,137</b>	<b>28,075,451</b>
<b>Expenditures Summary</b>				
Trustees	85,541	90,290	90,804	91,204
Manager's Office	456,679	471,675	486,534	475,208
Clerk	605,696	388,023	492,096	413,443
Information Technology	247,890	229,537	220,947	238,008
Accounting/Treasurer	480,780	511,796	532,346	558,229
Assessing	417,135	450,946	483,250	584,072
Township Hall & Grounds	383,272	417,761	431,310	433,938
General Activity	742,498	740,420	765,200	864,950
Cemetery Activity	223,667	174,102	184,332	221,968
Police Activity	3,038,181	2,990,428	3,066,625	3,164,490
Fire	2,137,618	1,965,446	2,365,393	2,045,686
Fire - LGRFA	319,480	342,320	372,496	381,893
Emergency Operations Center	10,034	11,103	29,100	24,000
Building	662,543	637,516	664,283	610,151
Public Works (Recycling)	60,644	60,769	71,321	73,757
Drains Activity	533,418	336,348	216,880	209,880
Roads Activity	585,538	660,974	330,500	655,500
Engineering Activity	298,299	301,855	373,190	382,856
Street Lighting Activity	475,640	512,600	506,665	545,210
Ambulance Activity	2,273,070	2,608,333	2,492,006	2,703,879
Planning	321,627	324,303	417,251	372,051
Parks & Recreation	1,109,658	1,249,194	1,319,864	1,554,785
EDC Activity	86,162	88,559	91,219	100,892
Capital Improvement Transfer	45,980	147,000	146,500	146,500
<b>Total General Fund Expenditures</b>	<b>15,601,050</b>	<b>15,711,298</b>	<b>16,150,112</b>	<b>16,852,550</b>

**DELTA TOWNSHIP**

**FUND SUMMARY HISTORY - ALL FUNDS**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
Ambulance Fund	1,135,328	1,354,267	1,344,231	1,506,221
Capital Projects Fund	-	-	469,000	138,500
EDC Funds	15,630	1,490	15,000	3,900
Debt Service Fund	399,875	395,876	391,875	387,875
Sewer Fund	5,402,831	5,409,390	3,977,105	4,135,756
Water Fund	5,288,823	5,012,560	5,178,959	5,349,023
<b>Total Expenditures - All Funds</b>	<b>27,843,537</b>	<b>27,884,881</b>	<b>27,526,282</b>	<b>28,373,825</b>



**DELTA TOWNSHIP**

**2015 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Amended	Approved
		2012	2013	2014	2015
<b>101</b>	<b><u>Trustees</u></b>				
	Supervisor - PT	1	1	1	1
	Trustees - PT	4	4	4	4
	Total Part-time	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><u>Manager's Office</u></b>				
	Township Manager	1	1	1	1
	Deputy Township Manager	1	1	1	1
	Human Resources Generalist	1	1	1	1
	Department Assistant	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><u>Clerk's Office</u></b>				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Assistant	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><u>Information Technology</u></b>				
	(GIS/IT Administrator) Technology Director	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><u>Accounting/Treasurer</u></b>				
	Township Treasurer - PT	1	1	1	1
	Finance Director	1	1	1	1
	Account Clerk II	4	4	2	2
	Accountant	0	0	2	2
	Total Full-time	5	5	5	5
	Total Part-time	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><u>Assessing Department</u></b>				
	Township Assessor	1	1	1	1
	Assessing Director	1	1	1	1
	Appraiser I	1	1	1	1
	Appraiser II	1	1	1	1
	Department Assistant	1	1	1	1
	Total Full-time	4	4	5	5
	Total Part-time	1	1	0	0
	<b>Total FTE</b>	<b>4.5</b>	<b>4.5</b>	<b>5</b>	<b>5</b>

**DELTA TOWNSHIP**

**2015 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Amended	Approved
		2012	2013	2014	2015
<b>265</b>	<b><u>Township Hall &amp; Grounds</u></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><u>Cemetery</u></b>				
	Facilities Maintenance Supervisor	1	0.5	0.5	0.5
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	2	1.5	1.5	1.5
	<b>Total FTE</b>	<b>2</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>336</b>	<b><u>Fire Department</u></b>				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	Fire Inspector	1	1	1	1
	Department Assistant	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	3	3	3	3
	Engineer	6	6	6	6
	Paramedic/Firefighter	0	0	1	1
	Firefighter/EMT - PT	30	25	25	25
	Total Full-time	15	15	16	16
	Total Part-time	30	25	25	25
	<b>Total FTE</b>	<b>30</b>	<b>27.5</b>	<b>28.5</b>	<b>28.5</b>
<b>336.333</b>	<b><u>Fire Department (LGRFA)</u></b>				
	Paramedic/Firefighter	3	3	3	3
	Total Full-time	3	3	3	3
	<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
	<b><u>Community Development Department</u></b>				
<b>721</b>	<b><u>Planning Division</u></b>				
	Community Development Director	1	1	1	1
	Assistant Director (Senior Planner)	1	1	1	1
	Planner	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>371</b>	<b><u>Building Division</u></b>				
	Administrative Assistant	1	1	1	1
	Building Inspector	1.5	1.5	1	1
	Mechanical/Plumbing Inspector	1	1	1.5	1

**DELTA TOWNSHIP**

**2015 PERSONNEL SCHEDULE**

<b>Cost Center</b>	<b>Position</b>	<b>Actual</b>		<b>Amended</b>	<b>Approved</b>
		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	Mechanical/Plumbing Inspector - PT	1	0	0	0
	Total Full-time	6.5	6.5	6.5	6
	Total Part-time	1	0	0	0
	<b>Total FTE</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>	<b>6</b>
<b>447</b>	<b>Engineering Division</b>				
	Department Assistant	1	1	1	1
	Engineering Technician	2	2	2	2
	Storm Water Specialist/Construct. Inspector	0.5	0.5	0.5	0.5
	Engineer (PT)	1	1	1	1
	Intern (Seasonal)	1	1	1	1
	Total Full-time	3.5	3.5	3.5	3.5
	Total Part-time	2	2	2	2
	<b>Total FTE</b>	<b>4.5</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>	14	14	14	13.5
	<b>Community Development Total Part-time</b>	2	2	2	2
	<b>Total FTE</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14.5</b>
<b>442</b>	<b>Recycling</b>				
	Parks Maintenance Worker - PT	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	0.5	0.5	0.5	0.5
	EMS/Training Captain	0	1	1	1
	Department Assistant	1	1	0	0
	Engineer	3	3	6	6
	Paramedic/Firefighter	15	15	14	14
	Total Full-time	20	21	22	22
	<b>Total FTE</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>22</b>

**DELTA TOWNSHIP**

**2015 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Amended	Approved
		2012	2013	2014	2015
<b>751</b>	<b><u>Parks &amp; Recreation</u></b>				
	Parks/Recreation/Cemetery Director	1	1	1	1
	Recreation Coordinator	1	1	1	1
	Recreation Programmer	1	1	1	1
	Recreation Specialist	1	1	1	1
	Facilities (Parks) Maintenance Supervisor	1	0.5	0.5	0.5
	Parks Maintenance Crewleader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Department Assistant	0	1	1	1
	Senior Activities Coordinator - PT	1	1	1	1
	Clerk Typist - PT	2	2	2	2
	Aquatics Coordinator - PT	1	1	1	1
	Lifeguard - PT	11	11	11	11
	Total Full-time	8	8.5	8.5	8.5
	Total Part-time	15	15	15	15
	<b>Total FTE</b>	<b>15.5</b>	<b>16</b>	<b>16</b>	<b>16</b>
	<b>General Fund - Full-time</b>	<b>83.5</b>	<b>84.5</b>	<b>87.5</b>	<b>87</b>
	<b>General Fund - Part-time</b>	<b>55</b>	<b>51</b>	<b>50</b>	<b>50</b>
	<b>General Fund - Total FTE</b>	<b>111</b>	<b>110</b>	<b>112.5</b>	<b>112</b>
<b>590-527</b>	<b><u>Sewer Division</u></b>				
	Utilities Director	0.5	0.5	0.5	0.5
	Department Assistant	0.5	0.5	1	1
	Deputy Utility Director	1	1	1	1
	Operations/Maint Supervisor	1	1	1	1
	Collection System Supervisor	1	1	1	1
	Water Quality Inspector (Comm./Indust. Spec)	1	1	1	0.5
	Mechanic Operator Crewleader	1	1	1	1
	Mechanic Operator	14	14	14.5	15.5
	Mechanic Maintenance Technician Operator	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Building Inspector	0.5	0.5	0	0
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Utilities Maintenance Worker - Seasonal	2	2	2	2
	Total Full-time	24	24	24.5	24
	Total Part-time	2	2	2	2
	<b>Total FTE</b>	<b>25</b>	<b>25</b>	<b>25.5</b>	<b>25</b>

**DELTA TOWNSHIP**

**2015 PERSONNEL SCHEDULE**

<b>Cost Center</b>	<b>Position</b>	<b>Actual</b>		<b>Amended</b>	<b>Approved</b>
		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>591-536</b>	<b>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 Assistant	0.5	0.5	1	1
	Mechanic Operator	2	2	2.5	2.5
	Water Quality Inspector (Comm./Indust. Spec)	0	0	0	0.5
	Water Construction Foreman	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Utilities Maintenance Worker -Seasonal	0	1	1	1
	<b>Total Full-time</b>	<b>6.5</b>	<b>6.5</b>	<b>7.5</b>	<b>7.5</b>
	<b>Total Part-time</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>Total FTE</b>	<b>6.5</b>	<b>7</b>	<b>8</b>	<b>8</b>
	<b>ALL FUNDS FULL-TIME</b>	<b>114.0</b>	<b>115.0</b>	<b>118.5</b>	<b>118.5</b>
	<b>ALL FUNDS PART-TIME</b>	<b>57</b>	<b>54</b>	<b>53</b>	<b>53</b>
	<b>ALL FUNDS TOTAL FTE</b>	<b>142.5</b>	<b>142</b>	<b>145</b>	<b>145</b>

**DELTA TOWNSHIP**

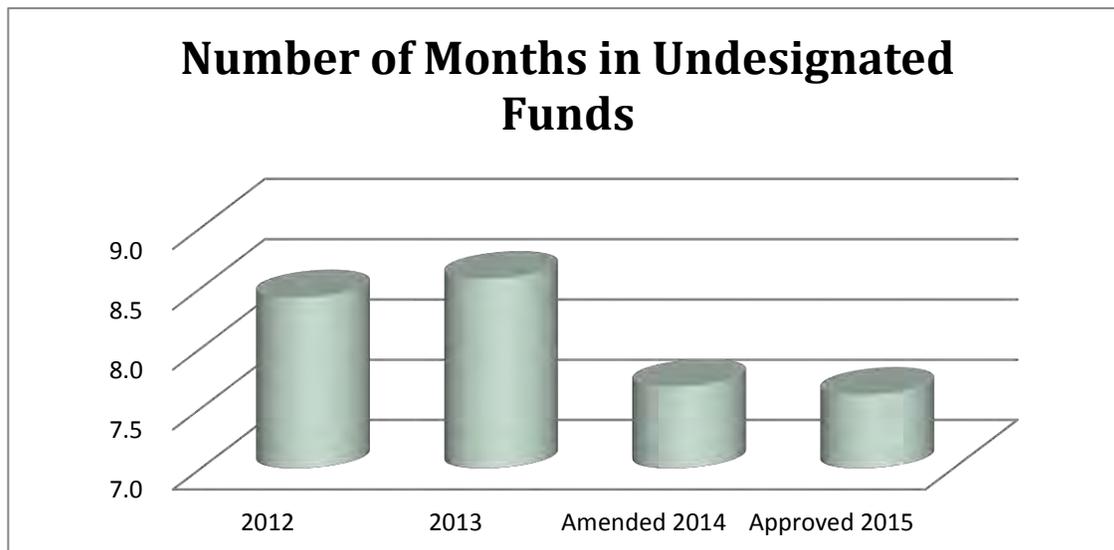
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**CALCULATION OF SIX MONTH OPERATING POLICY:**

	<b>2012</b>	<b>2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>TOTAL EXPENDITURES</b>	15,601,050	15,711,294	16,150,112	16,853,304
Less: Capital Outlay/Transfers	(30,000)	(147,000)	(146,500)	(146,499)
Drain Improvements	(533,418)	(336,348)	(216,880)	(209,880)
Road Improvements	(585,538)	(660,974)	(330,500)	(705,500)
Ambulance Activity	(2,273,070)	(2,608,333)	(2,492,006)	(2,709,922)
<b>TOTAL OPERATING</b>	<b>12,179,024</b>	<b>11,958,639</b>	<b>12,964,226</b>	<b>13,081,503</b>
Six Months Operating Expenses	6,089,512	5,979,320	6,482,113	6,540,752
Projected Unassigned Fund Balance	8,161,530	8,232,344	8,297,436	8,362,528
<b>Actual # of Mos. in Unassigned</b>	<b>8.4</b>	<b>8.6</b>	<b>7.7</b>	<b>7.6</b>

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

10% of Expenditures	1,560,105	1,571,129	1,615,011	1,685,330
Actual/Proposed Expenditure	744,300	1,111,934	788,500	895,500
<b>Over or (Under) Requirement</b>	<b>(815,805)</b>	<b>(459,195)</b>	<b>(826,511)</b>	<b>(789,830)</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**

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

<b>Fund #</b>	<b>Fund Name</b>	<b>2014 Estimated Fund Balance</b>	<b>2015 Budgeted Revenue</b>	<b>2015 Budgeted Expenditures</b>	<b>2015 Estimated Fund Balance</b>
<b>GENERAL FUND</b>					
101	Unassigned	8,255,844	16,637,100	16,852,550	8,040,394
101	Assigned/Restricted	5,324,415			5,324,415
<b>SPECIAL REV. FUNDS</b>					
210	Ambulance Fund	2,181,519	1,289,301	1,506,221	1,964,599
244	Economic Development Corp. Fund	100,764	1,150	3,900	98,014
	Total Special Revenue Funds	2,282,283	1,290,451	1,510,121	2,062,613
<b>OTHER FUND TYPES</b>					
404	Capital Projects Fund	1,617,850	168,500	138,500	1,647,850
301	General Debt Fund	33,131	388,000	387,875	33,256
<b>Total Fund Balance - All Government Funds</b>		<b><u>17,513,523</u></b>	<b><u>18,484,051</u></b>	<b><u>18,889,046</u></b>	<b><u>17,108,528</u></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.

- 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.

**BUDGET CALENDAR  
FISCAL YEAR 2015**

DATE	ACTION
Thursday, July 10, 2014	Finance Director distributes instructions, worksheet, and reviews budget procedures with Department Directors.
Thursday, July 10 through Friday, August 1, 2014	Department Directors prepare departmental budget requests.
Monday, July 28, 2014 through Friday, August 22, 2014	Department directors meet with Finance Director to discuss and prepare written reports of measurable goals and objectives for 2015.
Wednesday, August 13, 2014 through Friday, August 22, 2014	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 29, 2014	Preliminary budget document is delivered to the Township Board.
Monday, September 8, 2014	Staff reviews proposed budget document with Township Board.
No later than Tuesday, September 30, 2014	Tax levy for the 2014 winter tax roll is forwarded to Eaton County Clerk.
Monday, October 6, 2014	Finance Director reviews budget request with Township Board.
Monday, October 20, 2014	Township Board sets a public hearing for the FY 2015 budget proposal.
Monday, November 17, 2014	Township Board adopts FY 2015 budget.
Thursday, January 1, 2015	New budget year begins.

**DELTA TOWNSHIP**

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

**Revenues**

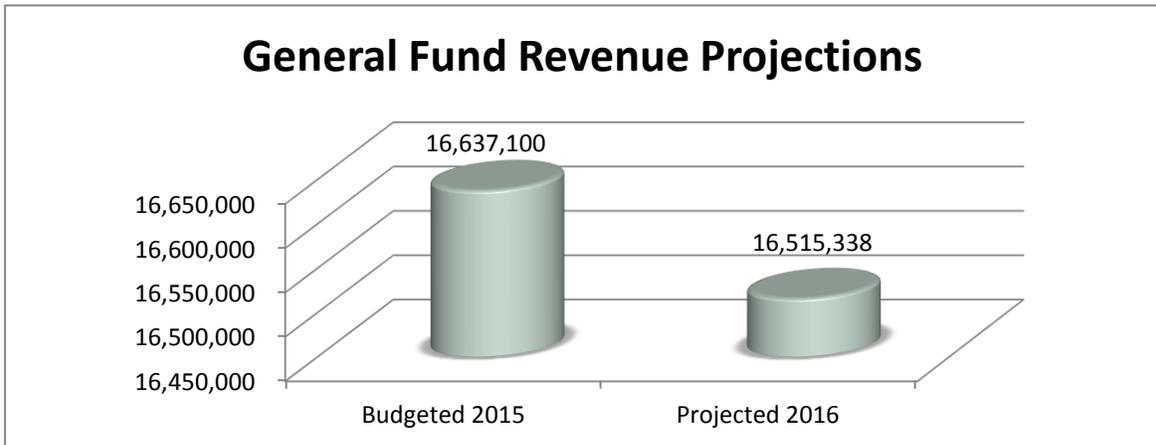
<u>Acct #</u>	<u>Approved 2015</u>	<u>Projected 2016</u>
<b>404</b> Current Taxes - Real	5,482,530	5,592,181
<b>410</b> Current Taxes - Personal	629,435	642,024
<b>426</b> Other Tax Related Revenue	760,000	760,000
<b>427</b> Mobile Home Space Tax	1,080	1,100
<b>437</b> Industrial Facilities Tax	83,999	85,679
<b>445</b> Penalties	16,000	17,500
<b>447</b> Administration Fees	550,500	561,510
<b>454</b> Drain Layers Licenses	5,000	5,000
<b>456</b> Sign Permits	4,500	4,500
<b>465</b> Cable TV Fees	509,000	514,090
<b>468</b> Telecommunication Act Fees	12,000	13,500
<b>475</b> Other Business/License Permit	5,000	5,000
<b>477</b> Building Permits	450,000	400,000
<b>478</b> Burial Permits	30,000	35,000
<b>479</b> Heating/Air Conditioning Permits	75,000	75,000
<b>480</b> Plumbing Permits	36,000	36,000
<b>481</b> Sewer Permits	4,000	4,000
<b>482</b> Storm Drain Permits	1,000	1,000
<b>483</b> Electrical Permits	95,000	95,000
<b>485</b> Permits - Miscellaneous	750	750
<b>529</b> Grants - Other	28,000	28,000
<b>569</b> State Grants	77,500	-
<b>574</b> State Revenue Sharing	2,536,946	2,536,946
<b>580</b> Contributions-Other Local Units	374,486	375,000
<b>607</b> Rental Registration	88,000	88,000
<b>608</b> Rezoning Application Fees	10,000	10,000
<b>609</b> Z.B.A. Fees	500	500
<b>614</b> Passport Fees	18,000	18,500
<b>625</b> Fees-Other/Ambulance	1,125,000	1,125,000
<b>625</b> Fees-Other/Ambulance/Resident	185,000	185,000
<b>625</b> Ambulance - LGRFA	175,000	175,000
<b>627</b> Photo Copying	600	600
<b>628</b> Weed Cutting	5,500	5,500
<b>629</b> Inspection Fees	12,000	12,000

**DELTA TOWNSHIP**

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

**Revenues**

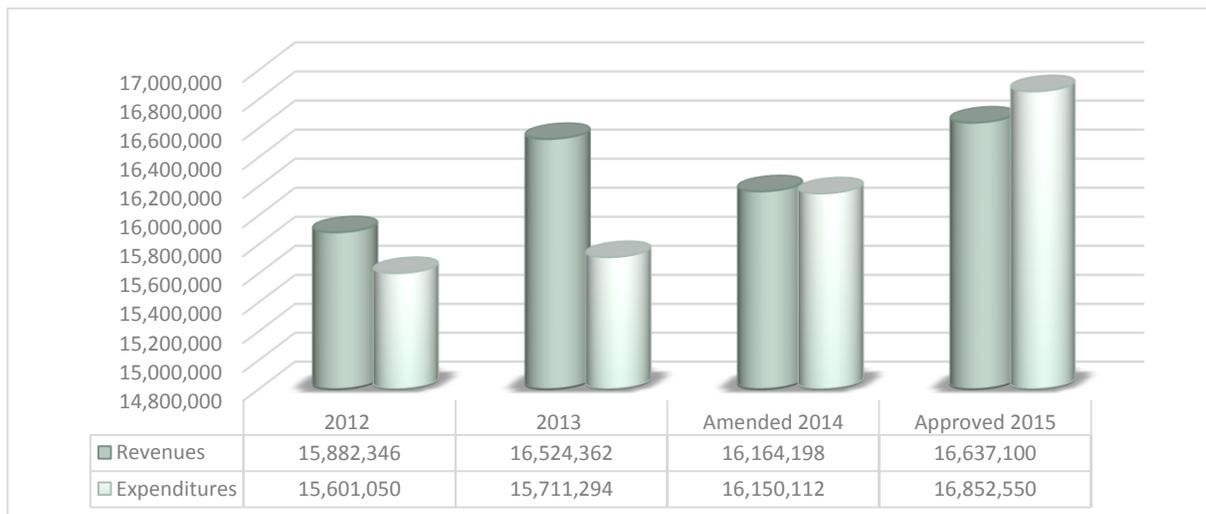
<u>Acct #</u>	<u>Approved 2015</u>	<u>Projected 2016</u>
<b>641</b> Other Charges for Services Rendered	529,000	538,000
<b>643</b> Cemetery Lots	15,000	15,000
<b>651</b> Use & Admission Fees	26,000	26,000
<b>651</b> Youth Sports Fees	72,900	80,190
<b>651</b> Adult Sports Fees	70,608	77,669
<b>651</b> Aquatic Fees	75,000	82,500
<b>651</b> Special Events	10,000	10,000
<b>652</b> Enrichment Center Fees	18,950	19,000
<b>653</b> Recycling Fees	17,600	18,000
<b>656</b> Ordinance Fines	102,000	102,000
<b>665</b> Investment Income	190,000	220,000
<b>667</b> Rents	55,000	55,000
<b>672</b> Special Assessments	484,394	485,000
<b>673</b> Sale of Fixed Assets	10,000	10,000
<b>675</b> Contributions-Private	18,700	18,700
<b>676</b> Reimbursements	7,400	7,400
<b>694</b> Other Miscellaneous	2,000	2,000
<b>699</b> Appropriations Transfers-IN	1,545,222	1,340,000
<b>Totals</b>	<b><u>16,637,100</u></b>	<b><u>16,515,338</u></b>



**DELTA TOWNSHIP**

**GENERAL FUND  
2015 Budget Summary**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b><u>Revenue Summary</u></b>				
<b>Total General Fund Revenues</b>	<b>15,882,346</b>	<b>16,524,362</b>	<b>16,164,198</b>	<b>16,637,100</b>
<b><u>Expenditure Summary</u></b>				
Trustees	85,541	90,290	90,804	91,204
Manager's Office	456,679	471,675	486,534	475,208
Clerk	605,696	388,023	492,096	413,443
Information Technology	247,890	229,537	220,947	238,008
Accounting/Treasurer	480,780	511,796	532,346	558,229
Assessing	417,135	450,945	483,250	584,072
Township Hall & Grounds	383,272	417,760	431,310	433,938
General Activity	742,498	740,420	765,200	864,950
Cemetery Activity	223,667	174,102	184,332	221,968
Police Activity	3,038,181	2,990,427	3,066,625	3,164,490
Fire	2,137,618	1,965,445	2,365,393	2,045,686
Fire - LGRFA	319,480	342,320	372,496	381,893
Emergency Operations Ctr.	10,034	11,103	29,100	24,000
Building	662,543	637,516	664,283	610,151
Public Works (Recycling)	60,644	60,769	71,321	73,757
Drains Activity	533,418	336,348	216,880	209,880
Roads Activity	585,538	660,974	330,500	655,500
Engineering Activity	298,299	301,855	373,190	382,856
Street Lighting Activity	475,640	512,600	506,665	545,210
Ambulance Activity	2,273,070	2,608,333	2,492,006	2,703,879
Planning	321,627	324,303	417,251	372,051
Parks & Recreation	1,109,658	1,249,194	1,319,864	1,554,785
EDC	86,162	88,559	91,219	100,892
Capital Improvement Transfer	45,980	147,000	146,500	146,500
<b>Total General Fund Expenditures</b>	<b>15,601,050</b>	<b>15,711,294</b>	<b>16,150,112</b>	<b>16,852,550</b>



**DELTA TOWNSHIP**

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

<b>Revenues</b>				
<b>Acct #</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Approved</b>
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>404</b> Current Taxes - Real	5,551,732	5,414,655	5,410,000	5,482,530
<b>410</b> Current Taxes - Personal	576,678	559,951	571,000	629,435
<b>426</b> Other Tax Related Revenue	746,589	824,270	720,000	760,000
<b>427</b> Mobile Home Space Tax	1,161	1,157	1,100	1,080
<b>437</b> Industrial Facilities Tax	118,338	117,810	99,500	83,999
<b>445</b> Penalties	15,384	15,805	18,000	16,000
<b>447</b> Administration Fees	544,504	553,208	540,000	550,500
<b>454</b> Drain Layers Licenses	8,483	3,933	8,500	5,000
<b>456</b> Sign Permits	5,010	5,500	4,500	4,500
<b>465</b> Cable TV Fees	500,899	514,794	500,000	509,000
<b>468</b> Telecommunication Act Fees	13,619	13,739	13,500	12,000
<b>475</b> Other Business/License Permit	7,225	4,345	5,000	5,000
<b>477</b> Building Permits	300,772	668,528	250,000	450,000
<b>478</b> Burial Permits	42,895	60,660	45,000	30,000
<b>479</b> Heating/Air Conditioning Permits	72,601	100,971	70,000	75,000
<b>480</b> Plumbing Permits	34,320	47,435	35,000	36,000
<b>481</b> Sewer Permits	4,380	7,105	4,000	4,000
<b>482</b> Storm Drain Permits	775	1,200	1,000	1,000
<b>483</b> Electrical Permits	90,451	128,295	90,000	95,000
<b>485</b> Permits - Miscellaneous	100	160	150	150
<b>490</b> Tent Permits				600
<b>529</b> Grants - Other	162,150	14,697	28,000	28,000
<b>569</b> State Grants	151,611	146,561		77,500
<b>574</b> State Revenue Sharing	2,347,192	2,411,596	2,425,064	2,536,946
<b>580</b> Contributions-Other Local Units	318,332	419,976	385,800	374,486
<b>607</b> Rental Registration	91,009	91,774	88,000	88,000
<b>608</b> Rezoning Application Fees	7,075	16,245	10,000	10,000
<b>609</b> Z.B.A. Fees	450	625	500	500
<b>611</b> Building Board of Appeals	-	900		
<b>614</b> Passport Fees	15,302	19,190	17,000	18,000
<b>625</b> Fees-Other/Ambulance	1,056,923	1,150,993	1,080,000	1,125,000
<b>625</b> Fees-Other/Ambulance/Resident	211,161	172,147	185,000	185,000
<b>625</b> Ambulance - LGRFA	89,585	183,899	149,850	175,000
<b>627</b> Photo Copying	506	892	600	600
<b>628</b> Weed Cutting	3,827	4,359	5,000	5,500

**DELTA TOWNSHIP**

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

**Revenues**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
629 Inspection Fees	11,587	19,808	12,000	12,000
641 Other Charges for Services Rendered	528,319	567,208	529,000	529,000
643 Cemetery Lots	23,408	18,611	20,000	15,000
644 Printed Material	110	358		
651 Use & Admission Fees	295,659	62,879	39,010	26,000
651 Youth Sports Fees		73,267	79,065	72,900
651 Adult Sports Fees		79,662	96,373	70,608
651 Aquatic Fees		71,321	88,270	75,000
651 Special Events		9,928	9,775	10,000
652 Enrichment Center Fees		17,584	13,770	18,950
653 Recycling Fees	17,548	17,557	17,600	17,600
656 Ordinance Fines	92,275	88,320	100,000	102,000
665 Investment Income	209,166	(107,648)	123,750	190,000
667 Rents	65,369	68,409	52,540	55,000
672 Special Assessments	426,630	421,240	446,375	484,394
673 Sale of Fixed Assets	20,141	49,842	54,000	10,000
675 Contributions-Private	20,004	18,119	19,000	18,700
675 Contributions-Combat Challenge	3,833	(40)	-	
675 Contributions - Delta Rocks				5,600
676 Reimbursements	63,329	29,662	1,800	1,800
694 Other Miscellaneous	8,414	141,793	4,000	2,000
694 Other Fire Revenue	-			
699 Appropriations Transfers-IN	1,005,515	1,199,107	1,696,806	1,545,222

**Totals**

<b>15,882,346</b>	<b>16,524,362</b>	<b>16,164,198</b>	<b>16,637,100</b>
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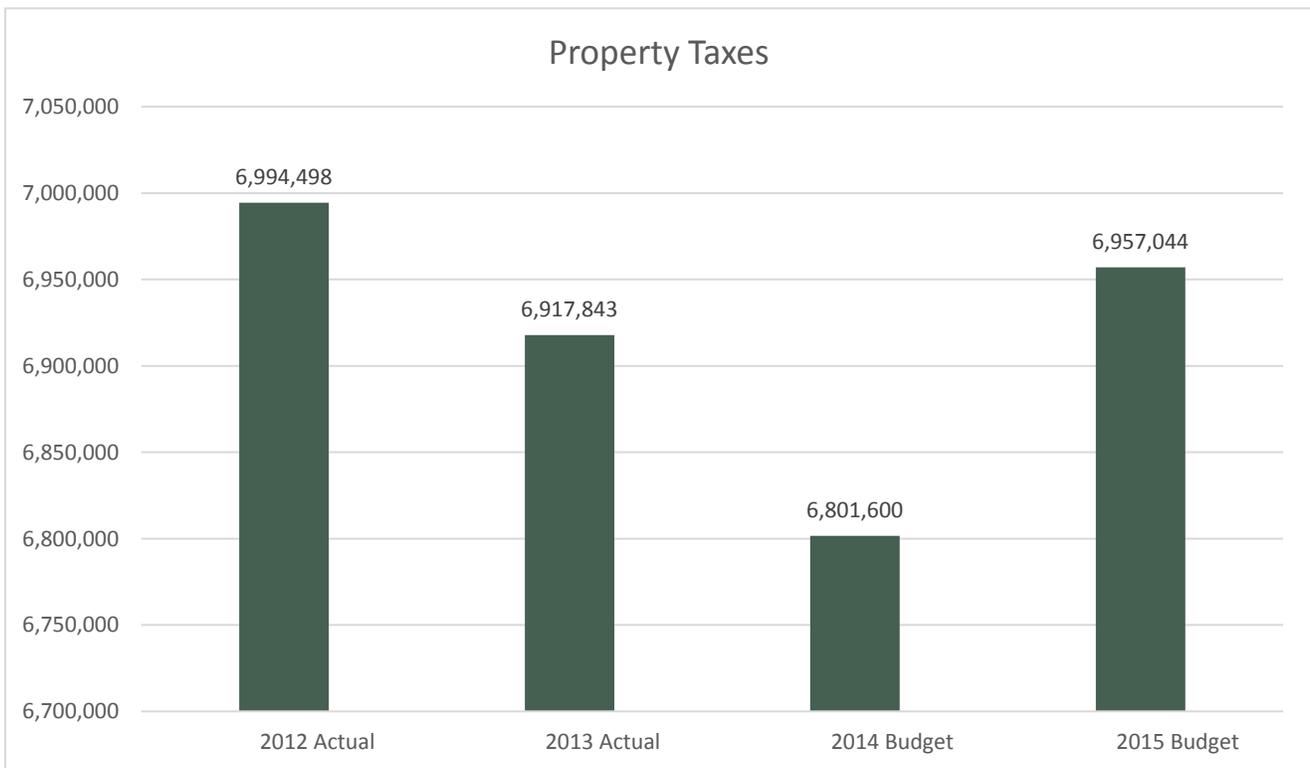
<b>Summary</b>				
Taxes	6,994,498	6,917,843	6,801,600	6,957,044
Licenses/Permits	567,012	1,028,132	513,150	705,650
State Revenue Sharing	2,347,192	2,411,596	2,425,064	2,536,946
Fees & Charges	3,482,830	3,687,514	3,582,228	3,655,152
Interest	209,166	(107,648)	123,750	190,000
Other Charges for Service	846,651	987,184	914,800	903,486
Miscellaneous	429,482	400,634	106,800	143,600
Transfers-In	1,005,515	1,199,107	1,696,806	1,545,222
<b>Total General Fund Revenues</b>	<b>15,882,346</b>	<b>16,524,362</b>	<b>16,164,198</b>	<b>16,637,100</b>

## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2015 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 42% of total General Fund revenues for 2015. 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 2015, the General Fund will levy 4.9287 mills on property resulting in tax revenue of \$6,111,965. 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 2015 from these agreements is \$760,000. This is based upon the taxable value of the properties associated with these agreements.

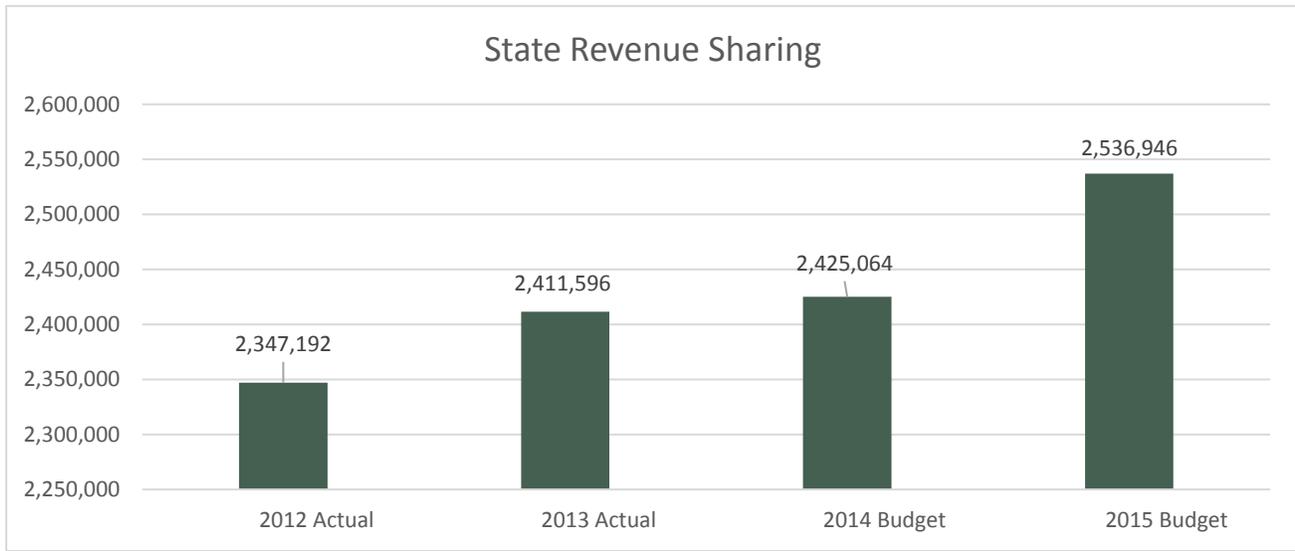


## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2015 APPROVED BUDGET

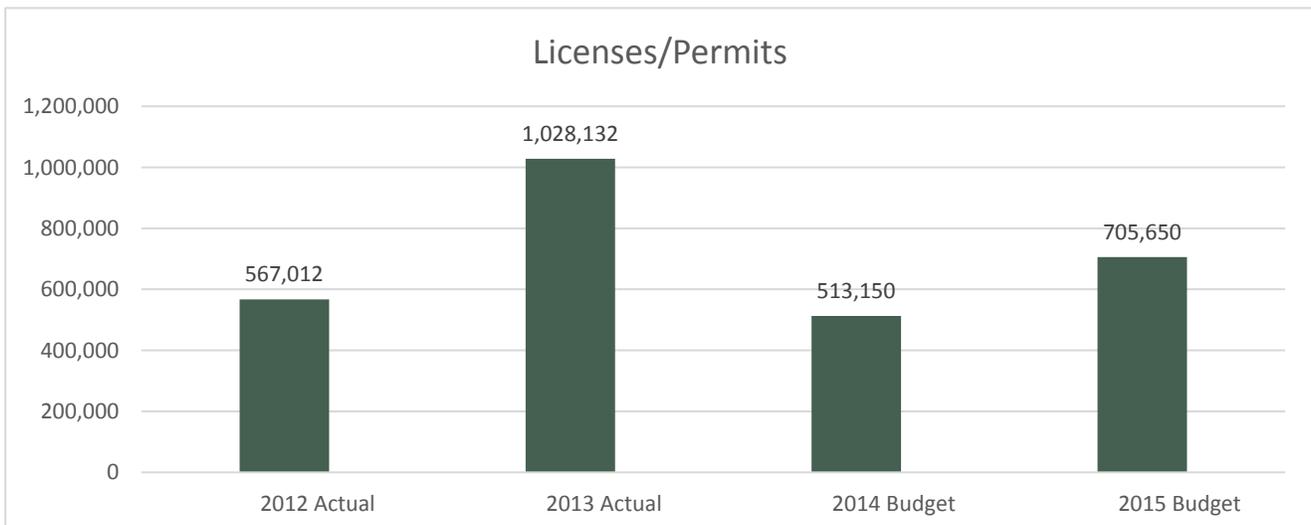
#### State Revenue Sharing

For 2015, Delta Township is eligible to receive additional revenue sharing payments from the State of Michigan under a new program called CVTRS. \$85,000 in additional funds are projected for 2015.



#### 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 over the last 4 years. We anticipate this trend to continue for 2015.

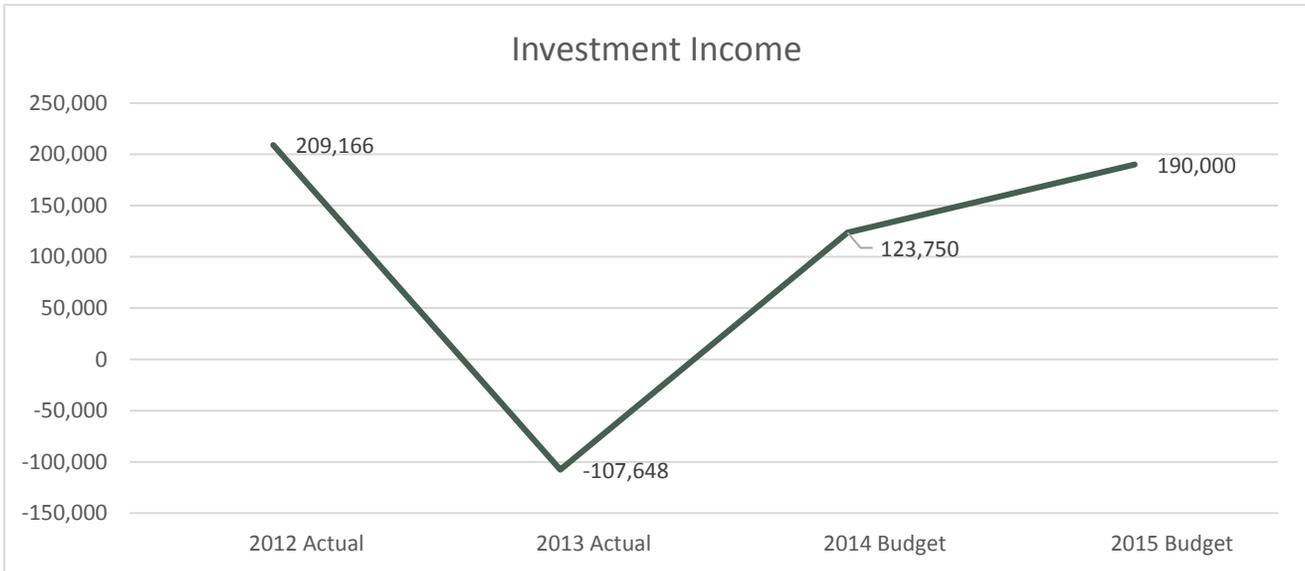


## DELTA TOWNSHIP

### GENERAL FUND REVENUES 2015 APPROVED BUDGET

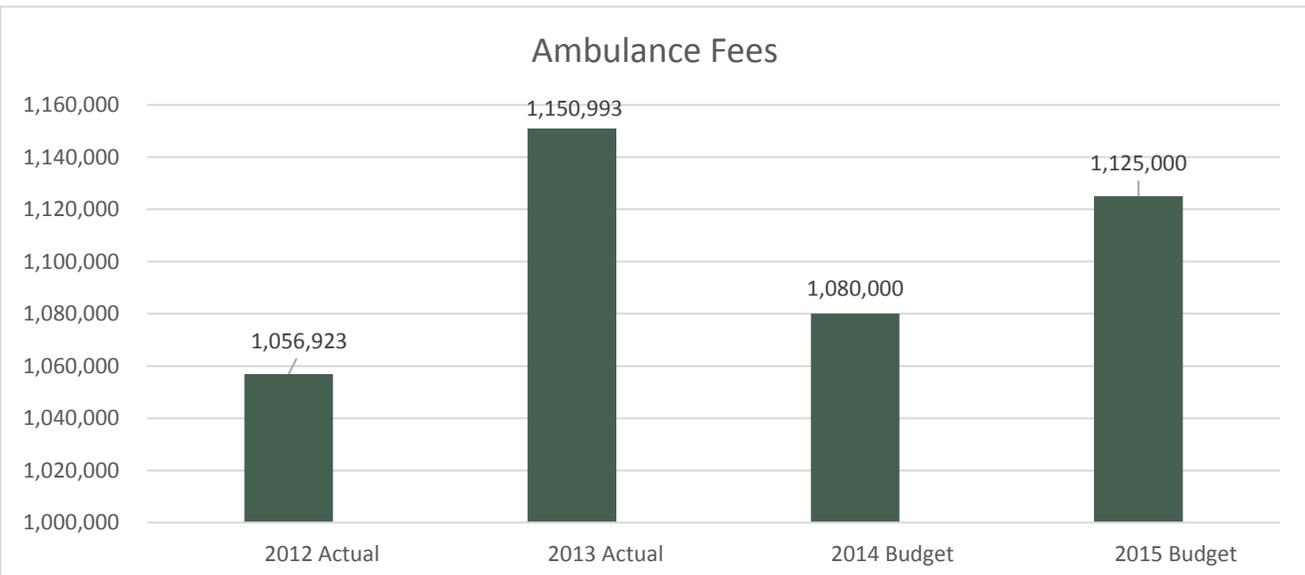
#### Investment Income

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

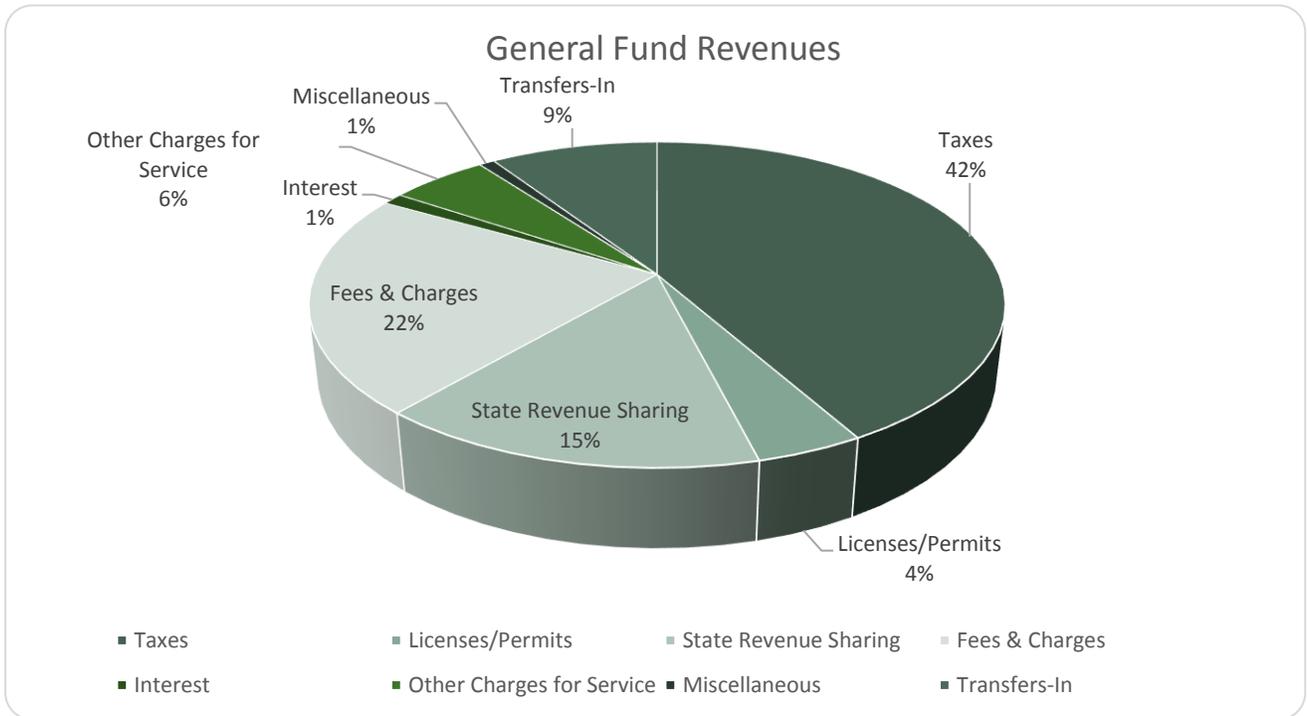
With the addition of the shared services agreement signed with the Looking Glass Regional Fire Authority in 2013, we have seen an increase in ambulance revenues. We expect to continue to see this growth during 2015.



**GENERAL FUND REVENUES  
2015 APPROVED BUDGET**

**Total General Fund Revenue**

The proposed 2015 budget reflects an overall increase in General Fund Revenue of 3%. This increase is due to increased property tax revenues and state revenue sharing.



*Sources of General Fund Revenues by Percentage*

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>404 Current Taxes - Real</b> Includes 70k for MTT Refunds	<b>5,482,530</b>
<b>410 Current Taxes - Personal</b>	<b>629,435</b>
<b>426 Other Tax Related Revenue</b>	<b>760,000</b>
<b>427 Mobile Home Space Tax</b>	<b>1,080</b>
<b>437 Industrial Facilities Tax</b>	<b>83,999</b>
<b>445 Penalties and Interest</b>	<b>16,000</b>
<b>447 Administration Fees</b>	<b>550,500</b>
<b>454 Drain Layers Licenses</b>	<b>5,000</b>
<b>456 Sign Permits</b>	<b>4,500</b>
<b>465 Cable TV Fees</b>	<b>509,000</b>
Comcast	<b>425,000</b>
MI Bell	<b>84,000</b>
<b>468 Telecommunications Act Fees</b> Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.	<b>12,000</b>
<b>475 Other Business Licenses and Permits</b> Vendor licenses and liquor transfer licenses.	<b>5,000</b>
<b>477 Building Permits</b>	<b>450,000</b>
<b>478 Burial Permits</b>	<b>30,000</b>
<b>479 Heating and Air Conditioning Permits</b>	<b>75,000</b>
<b>480 Plumbing Permits</b>	<b>36,000</b>

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>481 Sewer Permits</b>	<b>4,000</b>
<b>482 Storm Drain Permits</b>	<b>1,000</b>
<b>483 Electrical Permits</b>	<b>95,000</b>
<b>485 Permits - Miscellaneous</b>	<b>150</b>
<b>490 Tent Permits</b>	<b>600</b>
<b>529 Grant Revenue</b> Emergency Management Grant.	<b>28,000</b>
<b>569 State Grants</b>	<b>77,500</b>
State Recreation for Pickeball Courts	<b>32,500</b>
For restrooms at Hawk Meadow	<b>45,000</b>
<b>574 State Revenue Sharing</b> Increase of \$85,771 in new statutory revenue sharing.	<b>2,536,946</b>
<b>580 Contributions - Other Local Units</b>	<b>374,486</b>
City of Grand Ledge Assessing Contract	<b>50,000</b>
Eaton County Resource Recovery	<b>24,200</b>
LGRFA Agreement	<b>293,286</b>
LGRFA Mowing	<b>1,000</b>
LGRFA Administration Services Contract	<b>6,000</b>
<b>607 Rental Registration</b>	<b>88,000</b>
<b>608 Rezoning Application Fees</b>	<b>10,500</b>
<b>614 Passport Fees</b>	<b>18,000</b>
<b>625 Fees-Other/Ambulance</b>	<b>1,125,000</b>
<b>625 Fees-Ambulance/Resident</b>	<b>185,000</b>

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>625 Ambulance - Looking Glass Regional Fire Authority</b>	<b>175,000</b>
<b>627 Photo Copying</b>	<b>600</b>
<b>628 Weed Cutting</b>	<b>5,500</b>
<b>629 Inspection Fees</b>	<b>12,000</b>
<b>641 Other Charges for Services Rendered</b>	<b>529,000</b>
Accounting charges to water & sewer	<b>280,000</b>
Administration fee charged to Water/Sewer Funds	<b>200,000</b>
Monument footings	<b>7,000</b>
Library reimbursement charges (Acctg, H.R., P&R)	<b>42,000</b>
<b>643 Cemetery Lots</b>	<b>15,000</b>
<b>651 Use &amp; Admission Fees</b>	<b>26,000</b>
<b>651 Youth Sports Fees</b>	<b>72,900</b>
Tennis	<b>1,425</b>
Golf	<b>1,500</b>
Baseball	<b>4,900</b>
Softball	<b>3,125</b>
T-Ball	<b>7,225</b>
Soccer	<b>26,375</b>
Itty Bitty Kickers	<b>3,100</b>
Youth Basketball	<b>8,275</b>
Basketball Camp	<b>2,200</b>
Flag Football	<b>5,775</b>
Youth Jerseys Sales	<b>9,000</b>
<b>651 Adult Sports Fees</b>	<b>70,608</b>
Kickball	<b>6,000</b>
Volleyball	<b>2,160</b>
Softball	<b>62,448</b>
<b>651 Aquatics Fees</b>	<b>75,000</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>651</b>	<b>Special Events</b>	<b>10,000</b>
<b>652</b>	<b>Enrichment Center Fees</b>	<b>18,950</b>
	Golf	<b>2,000</b>
	Cards	<b>1,550</b>
	Exercise	<b>13,500</b>
	Bingo	<b>200</b>
	Physical Well-Being	<b>900</b>
	Fundraiser	<b>200</b>
	Coffee	<b>400</b>
	Classes	<b>200</b>
<b>653</b>	<b>Recycling Fees</b>	<b>17,600</b>
<b>656</b>	<b>Ordinance Fees</b>	<b>102,000</b>
	Overnight parking tickets	<b>4,000</b>
	Traffic Tickets / Weighmaster Tickets	<b>98,000</b>
<b>665</b>	<b>Investment Income</b>	<b>190,000</b>
	Interest income on investment purchases made by the township. Estimated Interest Rate of 1%.	
<b>667</b>	<b>Rents</b>	<b>55,000</b>
	Community Center / Enrichment Center / Shelters	<b>43,860</b>
	Farming leases	<b>11,140</b>
<b>672</b>	<b>Special Assessments</b>	<b>484,394</b>
	Street lighting special assessment revenue from Districts.	
<b>673</b>	<b>Sale of Fixed Assets</b>	<b>10,000</b>
	Sale of Tahoe and Blazer.	
<b>675</b>	<b>Contributions - Private</b>	<b>18,700</b>
	Fireworks Contributions	<b>18,200</b>
	Private Contributions	<b>500</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
		<hr/>
<b>675 Delta Rocks! Revenue</b>		<b>5,600</b>
Inflatables	1,600	
Cotton Candy	300	
Business Expo	3,000	
Non-profits	200	
Concessions / Candy Bars	500	
<b>676 Reimbursements</b>		<b>1,800</b>
Commission for sale of county dog licenses.		
<b>694 Other Revenue</b>		<b>2,000</b>
<b>699 Appropriation Transfers-In</b>		<b>1,545,222</b>
Cemetery Perpetual Care	800	
Paramedic Fund Transfer	1,405,922	
Transfer from Capital Improvement Fund	138,500	
<b>TOTALS</b>		<hr/> <b>16,637,100</b> <hr/>

**DELTA TOWNSHIP**

**SUMMARY OF TRANSFERS TO GENERAL FUND**

<b>Activity</b>	<b>Reason for Transfer</b>	<b>Transfer From</b>	<b>Amended 2014</b>	<b>Approved 2015</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.		30,000
Parks & Recreation	Replacement Mowers	C.P.		
Parks & Recreation	Replace Department Vehicles	C.P.		108,500
Clerk's Office	Precinct Computers	C.P.		
<b>Total Capital Projects Transfer to General Fund</b>			<b>469,000</b>	<b>138,500</b>
Reimbursement for Ambulance Activity Expenses		Ambulance	1,227,006	1,405,922
Cemetery Perpetual Care Interest		Cemetery P/C	800	800
Reserved Fund Balance Transfer			-	-
<b>TOTAL TRANSFERS TO GENERAL FUND</b>			<b>1,696,806</b>	<b>1,545,222</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 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
<b>702</b>	Salaries & Wages - Regular	4,930,857	4,964,179	5,312,025	5,388,867
<b>703</b>	Salaries & Wages - Temporary	499,654	546,202	441,527	490,792
<b>704</b>	Salaries & Wages - Overtime	230,675	218,093	114,500	169,000
<b>706</b>	Salaries & Wages - Longevity	95,822	98,990	106,181	119,122
<b>710</b>	Fees & Per Diem	10,440	14,390	13,700	13,700
<b>715</b>	F.I.C.A.	428,555	438,221	451,822	461,659
<b>717</b>	Workers' Compensation	99,872	115,025	128,813	131,796
<b>719</b>	Health Insurance	1,297,171	1,269,448	1,497,019	1,493,146
<b>720</b>	Life, Dental & Disability Ins.	142,219	145,088	164,365	162,749
<b>721</b>	Retirement	553,771	551,880	586,221	595,028
<b>723</b>	Food Allowance	17,906	18,556	21,941	21,937
<b>724</b>	Uniform Allowance	16,418	21,816	18,500	18,700
<b>728</b>	Office Supplies	53,069	24,481	30,700	30,100
<b>729</b>	Photo Copies	17,144	14,236	17,150	18,400
<b>730</b>	Postage	83,288	61,362	74,250	63,150
<b>731</b>	Publications	1,982	3,192	9,600	6,800
<b>740</b>	Operating Supplies	109,529	128,224	138,582	140,489
<b>742</b>	Election Supplies	70,190	24,478	50,000	5,000
<b>743</b>	Chemicals	166		1,500	
<b>759</b>	Tools	315	130	1,750	750
<b>760</b>	Medical Supplies	63,394	55,702	58,475	60,600
<b>776</b>	Building Maintenance Supplies	46,826	39,918	41,500	41,500
<b>778</b>	Equipment Maintenance Supplies	34,761	31,851	41,700	38,000
<b>780</b>	Ground Maintenance Supplies	37,159	42,192	47,000	44,500
<b>803</b>	Audit Fees	10,480	10,720	11,500	11,500
<b>806</b>	Contractual Services - Other	452,864	392,318	562,521	600,375
<b>807</b>	Police Services	2,963,676	2,896,863	2,983,425	3,051,790
<b>808</b>	Legal Fees	61,601	127,354	90,000	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 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
<b>815.010</b> Ambulance Fees-Res.	211,161	172,147	185,000	185,000
<b>851</b> Radio Maintenance	17,063	17,187	17,300	16,300
<b>852</b> Telephone	49,779	52,412	51,740	61,250
<b>854</b> Telephone Maintenance	2,741	-	1,000	1,000
<b>861</b> Mileage	5,171	5,138	7,050	7,000
<b>862</b> Gasoline & Diesel	103,388	110,995	102,600	123,000
<b>863</b> Vehicle Maintenance	83,142	101,034	85,500	83,000
<b>881</b> Promotion-Fire Prevention	7,776	6,164	7,000	8,750
<b>901</b> Advertising	37,276	39,863	36,000	36,000
<b>903</b> Printing	29,127	22,128	36,600	36,000
<b>911</b> Fleet Insurance	35,104	37,100	37,530	36,680
<b>912</b> Liability Insurance	43,800	51,337	45,900	49,400
<b>921</b> Electricity	118,232	126,013	115,600	122,300
<b>922</b> Heat	35,592	54,809	67,800	71,500
<b>923</b> Sewer & Water	20,161	16,217	15,600	16,300
<b>924</b> Street Lighting	54,826	58,486	60,290	59,900
<b>924.xxx</b> Street Lighting Districts - Summary	420,814	454,114	446,375	485,310
<b>925</b> Recycling	32,160	30,036	33,500	33,500
<b>931</b> R&M Services - Building	46,241	23,466	68,500	58,500
<b>933</b> R&M Services - Equipment	15,609	14,091	19,200	22,500
<b>934</b> R&M Services - Other	626,046	514,302	431,330	701,070
<b>942</b> Rentals - Equipment	1,791	1,190	2,700	2,700
<b>943</b> Rentals - Hydrants	137,830	137,970	138,000	139,860
<b>957</b> Education & Training	30,023	24,294	38,700	45,900
<b>958</b> Recording Costs	292	231	200	500
<b>959</b> Membership & Dues	68,705	78,721	81,680	81,540
<b>960</b> Meetings, Conferences, Seminars	20,589	32,980	45,150	44,340
<b>962</b> Contributions	17,000	14,000	20,500	11,300
<b>963</b> Miscellaneous - Other	-	1,030	500	700

**DELTA TOWNSHIP**

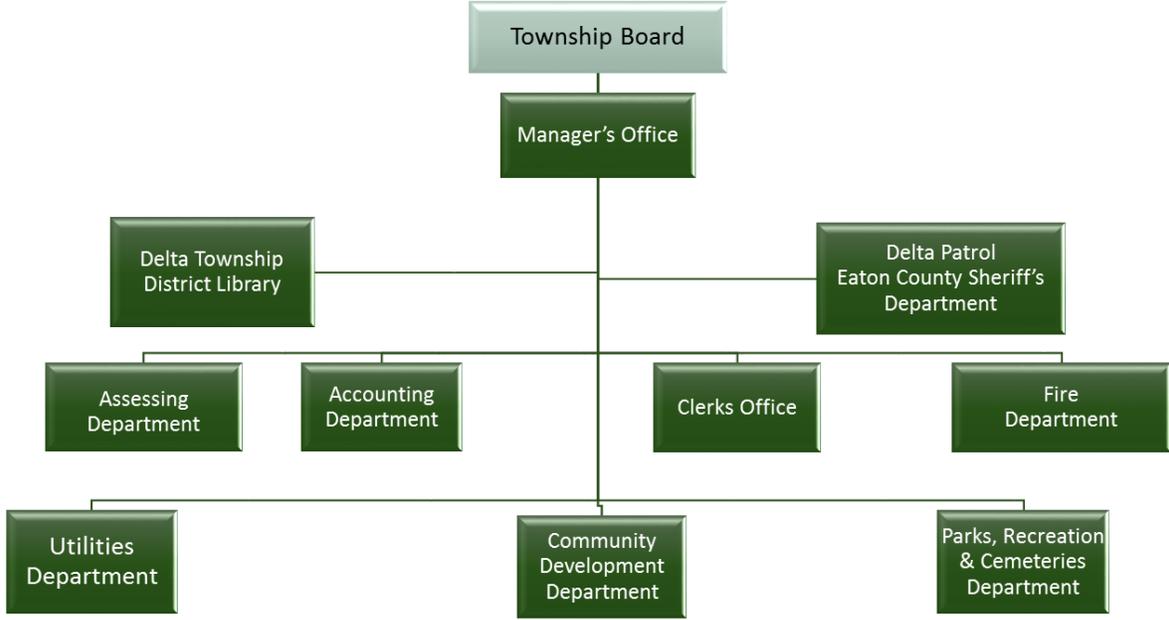
**GENERAL FUND EXPENDITURES  
Detail of Fund Expenditures - All Departments  
Fiscal Years Ending December 31**

**Expenditures**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>964</b> Refunds & Rebates	-			
<b>970</b> Capital Outlay	934,107	1,111,934	788,500	895,500
<b>970.011</b> Eastbury Extension to Canal	19,720			
<b>999</b> Appropriations-Transfers Out	45,980	147,000	146,500	146,500
<b>Totals</b>	<b><u>15,601,050</u></b>	<b><u>15,711,298</u></b>	<b><u>16,150,112</u></b>	<b><u>16,852,550</u></b>

<b>Summary</b>				
Personnel Services	8,306,942	8,380,072	8,838,114	9,047,796
Supplies	637,629	559,607	633,807	591,689
Services	5,458,451	5,288,253	5,494,231	5,913,205
Insurance	78,904	88,437	83,430	86,080
Education & Training	119,317	135,995	165,530	171,780
Capital Outlay	953,827	1,111,934	788,500	895,500
Refunds and Other	-	-	-	-
Transfers Out	45,980	147,000	146,500	146,500
<b>Total General Fund Expenditures</b>	<b><u>15,601,050</u></b>	<b><u>15,711,298</u></b>	<b><u>16,150,112</u></b>	<b><u>16,852,550</u></b>

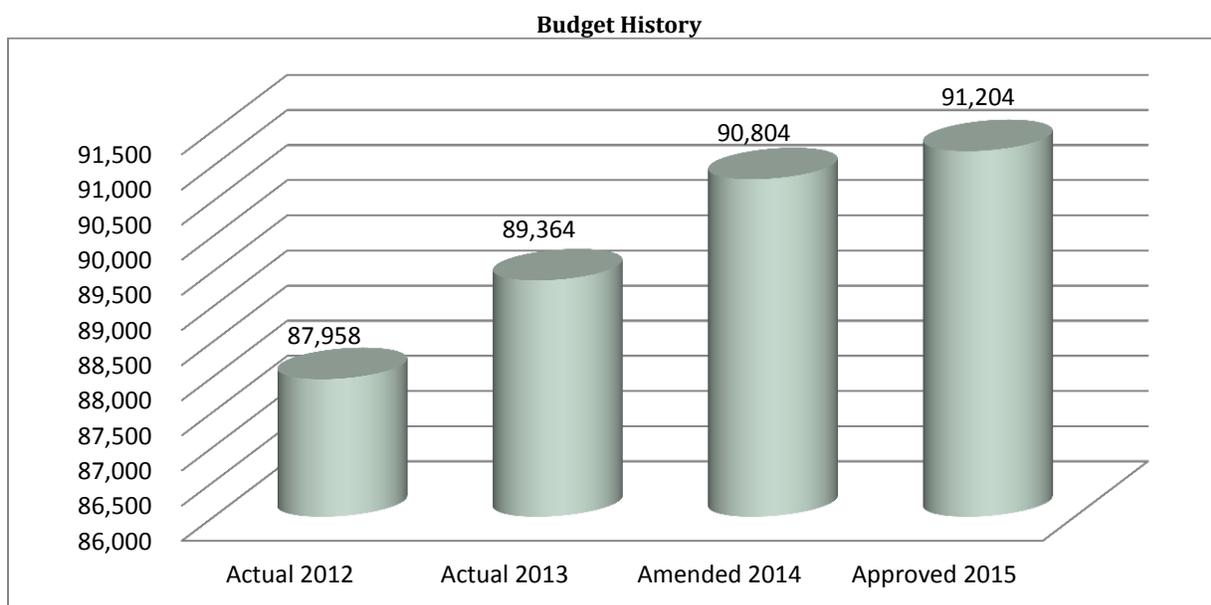
# TOWNSHIP BOARD FY 2015 BUDGET



## DELTA TOWNSHIP

### 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.

#### 2015 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 2015</u>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> 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</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages	<b>4,909</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>98</b>
<b>721</b>	<b>Pension</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, plus annual \$1,000 additional contribution for each Board member.	<b>13,022</b>
<b>740</b>	<b>Operating Supplies</b>	<b>1,000</b>
<b>852</b>	<b>Telephone</b>	<b>2,500</b>
<b>861</b>	<b>Auto Allowance/Mileage</b> Mileage reimbursement to Board members when Township vehicle is not available for use.	<b>300</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b> Trustees (4 ea.) Supervisor	<b>5,000</b> <b>4,000</b> <b>1,000</b>
<b>963</b>	<b>Miscellaneous - Other</b>	<b>200</b>
<b>TOTAL</b>		<hr/> <b>91,204</b> <hr/>

**DELTA TOWNSHIP**

**TOWNSHIP BOARD ACTIVITY GENERAL FUND**

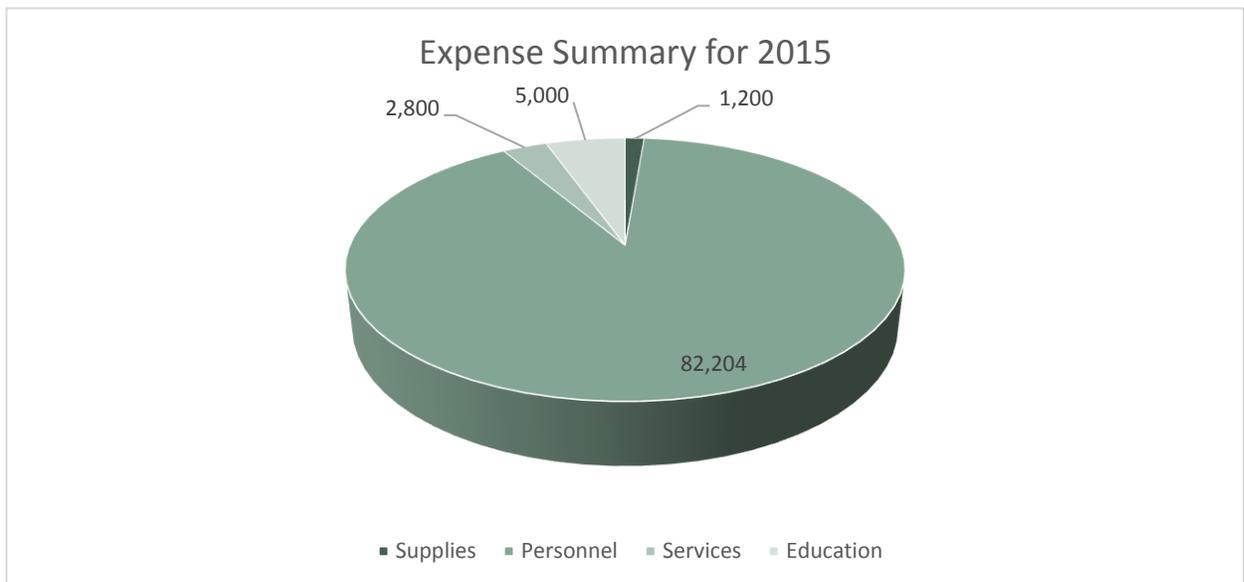
**Detail of Expenditures**

Fiscal Year Ending December 31:

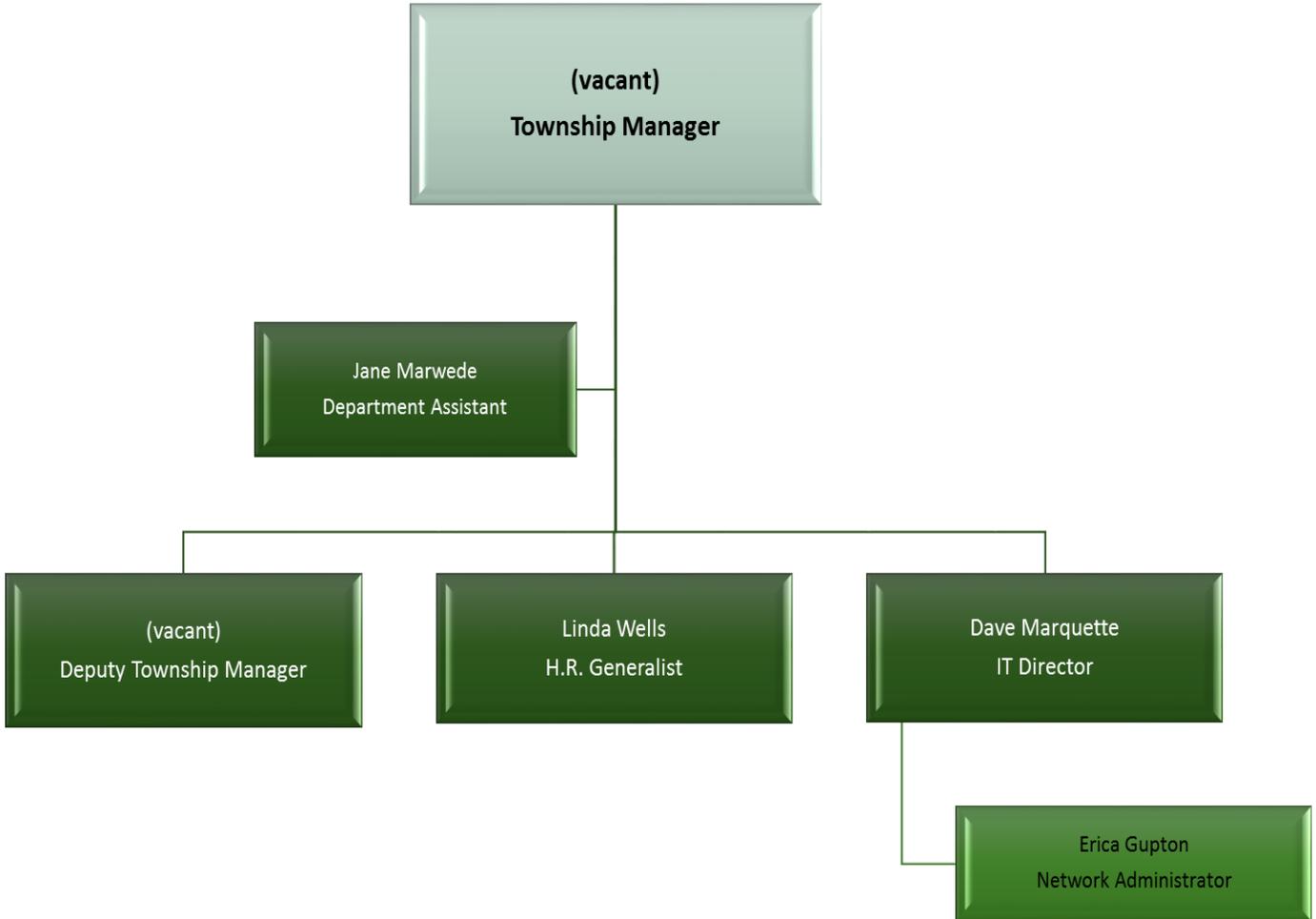
**Township Board Activity - 101**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	64,529	64,353	64,175	64,175
<b>715</b> F.I.C.A.	4,909	4,923	4,909	4,909
<b>717</b> Worker's Comp. Insurance	98	90	98	98
<b>721</b> Pension	13,022	13,022	13,022	13,022
<b>740</b> Operating Supplies			800	1,000
<b>852</b> Telephone/Internet	3,200	815	2,500	2,500
<b>861</b> Mileage	200	113	300	300
<b>960</b> Meetings, Conf. & Seminars	2,000	6,974	5,000	5,000
<b>963</b> Miscellaneous - Other				200
<b>Total Trustees Activity</b>	<b>87,958</b>	<b>90,290</b>	<b>90,804</b>	<b>91,204</b>
<i>Total FTEs</i>	2.5	2.5	2.5	2.5

<b>Summary</b>				
Personnel Services	82,558	82,388	82,204	82,204
Supplies			800	1,200
Services	3,400	928	2,800	2,800
Education & Training	2,000	6,974	5,000	5,000
<b>Total Trustees Activity</b>	<b>87,958</b>	<b>90,290</b>	<b>90,804</b>	<b>91,204</b>



# MANAGER'S OFFICE FY 2015 BUDGET

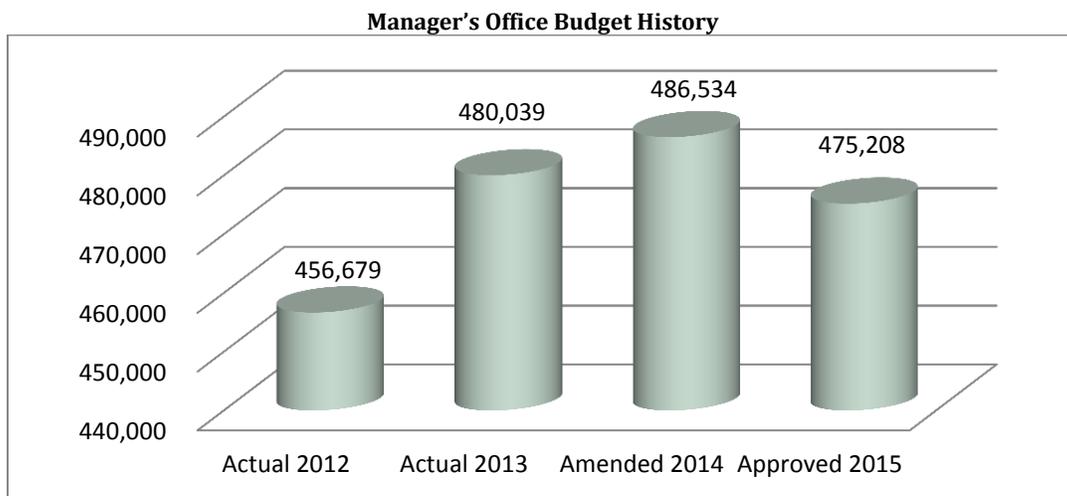


**MANAGER’S OFFICE**

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.



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.

**DELTA TOWNSHIP**

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**2015 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.

<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Applications Reviewed and Processed	384	>500	>500	>500
Employees Hired (Full-Time/Part-Time)	8 FT/32 PT	7 FT/16 PT	7 FT/6 PT	5 FT
Total FTE's per 1,000 Residents	0.004813	0.004845	0.004845	0.004845
Number of on-the-job injuries	14	13	18	0
Number of days lost due to injuries	99	25	13	0
Training hours per FTE	18	36	36	36
Number of participants in the flexible spending plan	25	26	20	20
Number of participants in the health savings plan	83	72	98	98
Number of FT employees waiving health insurance coverage	22	28	26	28
Full-time employees turnover rate (excluding retirements)	0%	0.5%	0.5%	0.5%
Number of FT employees hired	2	7	8	5
Percentage of minorities in the work force	8%	6%	10%	11%
Board Agenda Packets	36	20	36	34
Manager's Newsletter	50	29	52	50
Delta Township magazines/brochures	8	4	8	4
Percentage of operation costs to General Fund total budget	3.0%	3.1%	3.0%	2.8%

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>305,831</b>
<b>706 Salaries &amp; Wages - Longevity</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>2,446</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>23,738</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>456</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>51,972</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>8,790</b>
<b>721 Pension</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>37,455</b>
<b>728 Office Supplies</b>	<b>1,500</b>
<b>729 Photo Copies</b>	<b>7,200</b>
<b>730 Postage</b>	<b>800</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>731</b>	<b>Publications</b>	<b>1,800</b>
<b>740</b>	<b>Operating Supplies</b>	<b>1,500</b>
<b>806</b>	<b>Contractual Services</b>	<b>10,000</b>
<b>852</b>	<b>Telephone</b>	<b>2,100</b>
<b>861</b>	<b>Auto Allowance/Mileage</b>	<b>5,000</b>
	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>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>2,620</b>
	ICMA	<b>1,500</b>
	MLGMA	<b>220</b>
	IPMA	<b>500</b>
	Other	<b>400</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>6,500</b>
	MLGMA	<b>3,000</b>
	MML	<b>1,000</b>
	OTHER	<b>1,500</b>
	ICMA (2 people)	<b>4,000</b>
	Wellness in the Workplace Conference	<b>500</b>
<b>970</b>	<b>Capital Outlay</b>	<b>3,000</b>
	Computer Replacement	
<b>TOTAL</b>		<b>475,208</b>

**DELTA TOWNSHIP**

**MANAGER'S OFFICE GENERAL FUND**

**Detail of Expenditures**

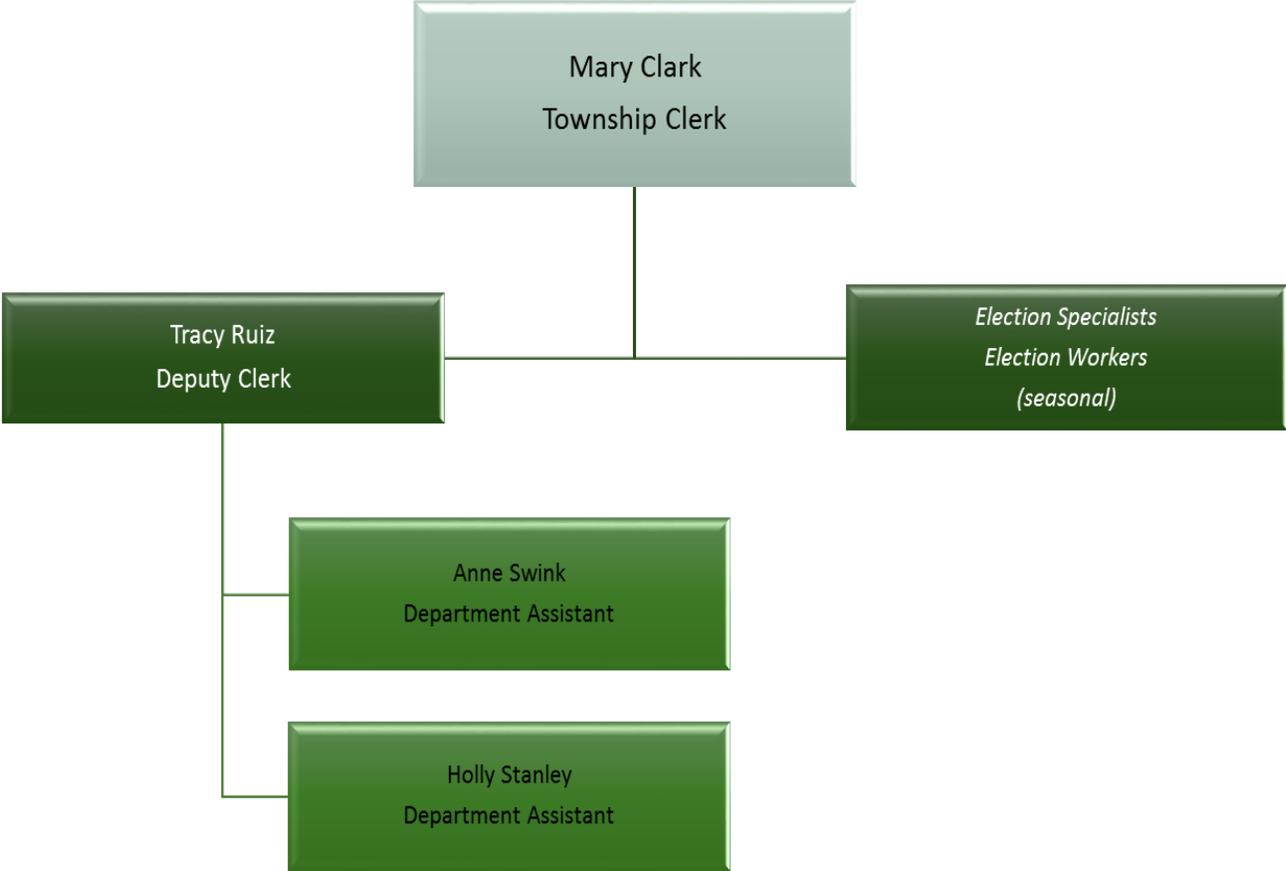
Fiscal Year Ending December 31:

**Manager's Office - 172**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
702 Salaries & Wages - Regular	304,268	310,677	310,645	305,831
706 Salaries & Wages - Longevity	8,483	9,122	9,898	2,446
715 F.I.C.A.	22,382	23,277	24,522	23,738
717 Worker's Comp. Insurance	503	493	507	456
719 Health Insurance	40,311	39,750	48,215	51,972
720 Life, Dental & LTD Insurance	6,578	7,093	7,409	8,790
721 Pension	38,625	39,563	40,178	37,455
728 Office Supplies	1,035	1,300	1,500	1,500
729 Photo Copies	5,005	5,663	4,000	7,200
730 Postage	607	714	1,000	800
731 Publications	677		1,800	1,800
740 Operating Supplies	2,048	939	1,500	1,500
806 Contractual Services	7,604	500	10,000	10,000
852 Telephone	2,491	4,069	2,640	2,100
861 Auto Allowance/Mileage	5,066	4,902	5,000	5,000
903 Printing	152	98	1,000	1,000
957 Education & Training	499	349	1,500	1,500
959 Memberships & Dues	1,218	1,850	2,720	2,620
960 Meetings, Conf. & Seminars	6,149	10,025	10,000	6,500
970 Capital Outlay	2,978	11,291	2,500	3,000
<b><i>Total Manager's Office</i></b>	<b><u>456,679</u></b>	<b><u>471,675</u></b>	<b><u>486,534</u></b>	<b><u>475,208</u></b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	421,150	429,975	441,374	430,688
Supplies	9,372	8,616	9,800	12,800
Services	15,313	9,569	18,640	18,100
Insurance	-	-	-	-
Education & Training	7,866	12,224	14,220	10,620
Capital Outlay	2,978	11,291	2,500	3,000
<b><i>Total Manager's Office</i></b>	<b><u>456,679</u></b>	<b><u>471,675</u></b>	<b><u>486,534</u></b>	<b><u>475,208</u></b>

# CLERK'S OFFICE FY 2015 BUDGET

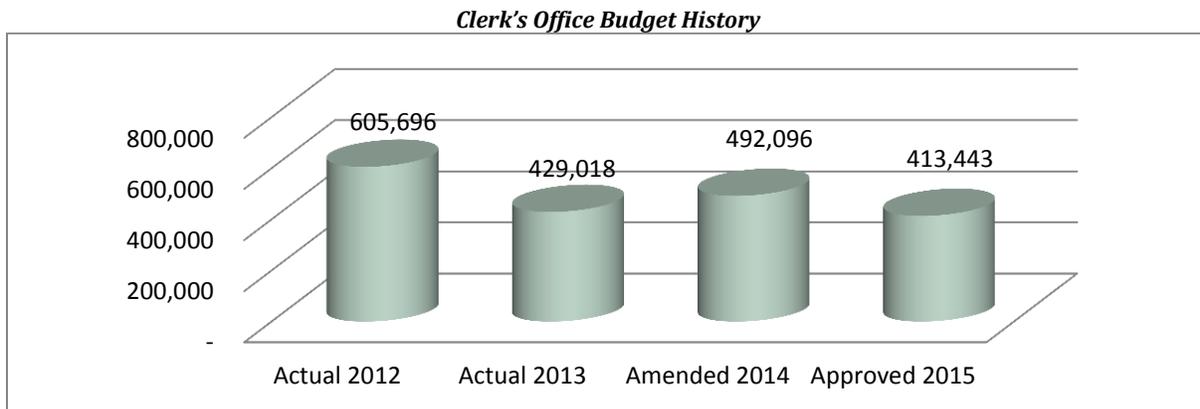


**CLERK’S OFFICE**

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.



**2015 Performance Objectives**

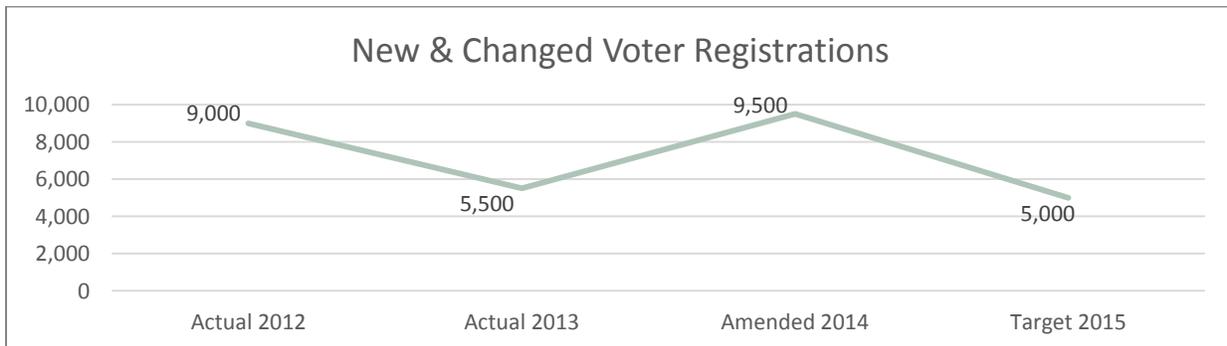
1. To review payroll process.
2. To continue cross training and advancing skill development among staff.
3. To audit all cemetery records to ensure accuracy and inclusion in the database and to scan all documents related to cemeteries.
4. To implement new cemetery database.

**DELTA TOWNSHIP**

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5. 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Township Board Minutes and Resolutions Scanned & Indexed Ordinances	34 Meetings & 159 Resolutions	19 Meetings, 81 Resolutions & Ordinances	33 Meetings & 169 Resolutions	34 Meetings, 150 Resolutions & Ordinances
*Licenses Issued (Vendor, Coin-operated, Amusement, Entertainment, etc.)	8	10	10	6
Elections Conducted	3	1	3	1
New Voter Registrations/Changes Processed & Cancellations	9,000	5,500	9,500	5,000
Absentee Voter Ballots Prepared	1,516	4,000	9,991	2,700
Number of Registered Voters	24,634	24,660	25,000	23,570
Election Chairman & Inspector Classes	32	6	42	10
Total Voters Per Year/All Elections	28,000	1,768	21,451	3,000
Election Inspector Costs	\$55,000	\$9,380	\$72,691	\$14,000
Board/Commission Applications Processed	19	21	33	20
Passports Processed	518	298	736	700
Percentage of operation costs to General Fund total budget	3.4%	2.8%	3.0%	2.5%



**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>217,346</b>
<b>703 Salaries &amp; Wages - Temporary</b>	<b>1,200</b>
<b>704 Salaries &amp; Wages - Overtime</b> Overtime required by staff during all anticipated 2015 elections.	<b>4,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>25,700</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>16,824</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>325</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>43,955</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>7,623</b>
<b>721 Pension</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>27,740</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>728 Office Supplies</b>	<b>3,500</b>
<b>729 Photo Copies</b>	<b>750</b>
<b>730 Postage</b>	<b>13,000</b>
<b>731 Publications</b>	<b>250</b>
<b>742 Election Supplies</b>	<b>5,000</b>
<b>806 Contractual Services</b>	<b>1,000</b>
<b>852 Telephone</b>	<b>780</b>
<b>861 Auto Allowance/Mileage</b>	<b>200</b>
<b>901 Advertising</b>	<b>35,000</b>
The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required.	
<b>933 Repair &amp; Maintenance Services - Equipment</b>	<b>1,850</b>
<b>957 Education &amp; Training</b>	<b>3,100</b>
Clerk Certification Program	<b>2,000</b>
Masters Class for Clerk	<b>400</b>
Miscellaneous Education	<b>700</b>
<b>958 Recording Costs</b>	<b>300</b>
<b>959 Membership &amp; Dues</b>	<b>500</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</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>
	Miscellaneous	<b>1,500</b>
<b>TOTAL</b>		<b><u>413,443</u></b>

**DELTA TOWNSHIP**

**CLERK'S GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Clerk's Office - 215**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	218,236	208,790	213,848	217,346
<b>703</b> Salaries & Wages - Temporary	6,053		1,200	1,200
<b>704</b> Salaries & Wages - OT	22,425	3,705	12,000	4,000
<b>706</b> Salaries & Wages - Longevity	2,470	1,834	3,411	25,700
<b>715</b> F.I.C.A.	18,439	15,849	16,712	16,824
<b>717</b> Worker's Comp. Insurance	480	340	345	325
<b>719</b> Health Insurance	36,067	32,740	28,492	43,955
<b>720</b> Life, Dental & LTD Insurance	7,043	7,383	7,657	7,623
<b>721</b> Pension	28,128	24,843	27,731	27,740
<b>728</b> Office Supplies	4,101	3,628	5,500	3,500
<b>729</b> Photo Copies	2,431	688	2,500	750
<b>730</b> Postage	33,235	14,700	25,000	13,000
<b>731</b> Publications	-	1,279	250	250
<b>742</b> Election Supplies	70,190	24,478	50,000	5,000
<b>806</b> Contractual Services	102,422	3,928	55,000	1,000
<b>852</b> Telephone	-	340	400	780
<b>861</b> Mileage	-	71	200	200
<b>901</b> Advertising	37,276	39,863	35,000	35,000
<b>933</b> R & M Services - Equipment	-		1,850	1,850
<b>957</b> Education & Training	831	987	1,000	3,100
<b>958</b> Recording Costs	292	232	-	300
<b>959</b> Memberships & Dues	200	220	500	500
<b>960</b> Meeting, Conf. & Seminars	546	1,469	2,000	2,000
<b>970</b> Capital Outlay	14,831	656	1,500	1,500
<b>Total Clerk's Office</b>	<b>605,696</b>	<b>388,023</b>	<b>492,096</b>	<b>413,443</b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	339,341	295,484	311,396	344,713
Supplies	109,957	44,773	83,250	22,500
Services	139,698	44,202	92,450	38,830
Education & Training	1,869	2,908	3,500	5,900
Capital Outlay	14,831	656	1,500	1,500
<b>Total Clerk's Office</b>	<b>605,696</b>	<b>388,023</b>	<b>492,096</b>	<b>413,443</b>



# INFORMATION TECHNOLOGY FY 2015 BUDGET

David Marquette  
Technology Director

Erica Gupton  
Network Administrator



### INFORMATION TECHNOLOGY

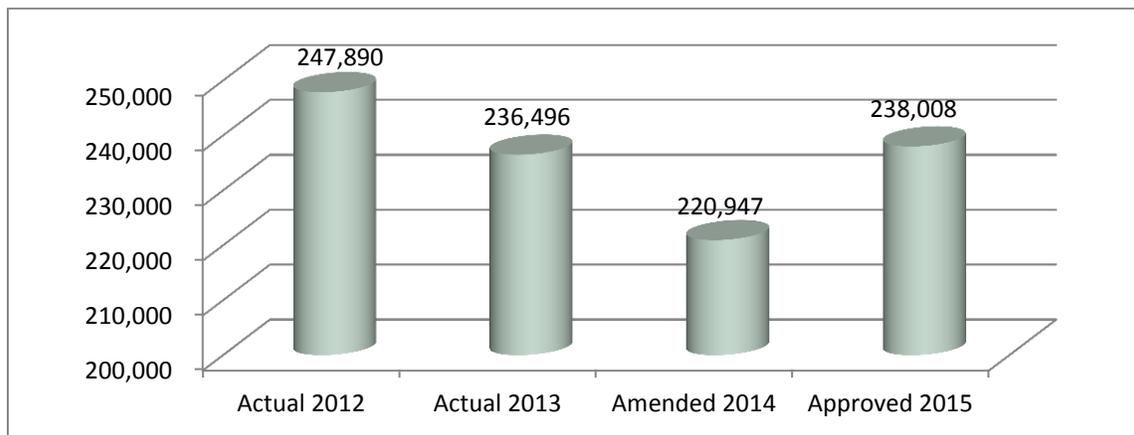
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term 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.

Budget History



#### 2015 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.

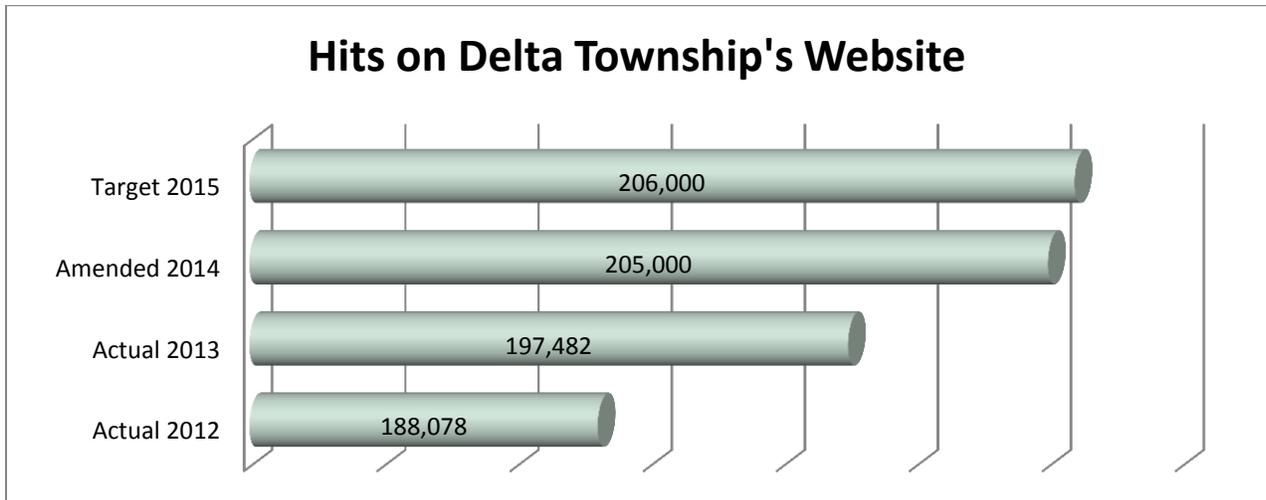
**DELTA TOWNSHIP**

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<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>Projected 2014</b>	<b>Target 2015</b>
Number of hits on township website	188,078	197,482	205,000	206,000
Number of hits on GIS website	14,792	15,532	16,456	16,700
Number of documents scanned	18,080	18,984	19,000	20,000
Number of scanned pages	110,365	115,883	116,000	118,000

<b>Performance Indicators/Efficiencies</b>	<b>2014*</b>	<b>2015*</b>
Workstation hardware platforms supported	6	6
Server hardware platforms supported	5	5
Application programs supported	44	47
Help Desk Calls Received	500	500
Computer workstations & laptops supported	135	140
Physical servers supported	6	8
Virtual servers supported	29	31
Virtual desktops supported	0	0
Firewalls supported	1	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**

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>130,550</b>
<b>706 Longevity</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>2,827</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>10,203</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>191</b>
<b>719 Health Insurance</b> Health coverage premiums for full-time employees and their dependents.	<b>6,282</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>3,065</b>
<b>721 Pension</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>15,190</b>
<b>806 Contractual Services</b> Annual software licenses.	<b>33,000</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>852 Telephone</b>		<b>1,700</b>
	Cell Phone	<b>1,200</b>
	Internet	<b>500</b>
<b>960 Meetings, Conferences &amp; Seminars</b>		<b>5,000</b>
	GIS National Conference	<b>2,000</b>
	Technical Training	<b>3,000</b>
<b>970 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>238,008</b></u></u>

**DELTA TOWNSHIP**

**IT GENERAL FUND  
Detail of Expenditures**

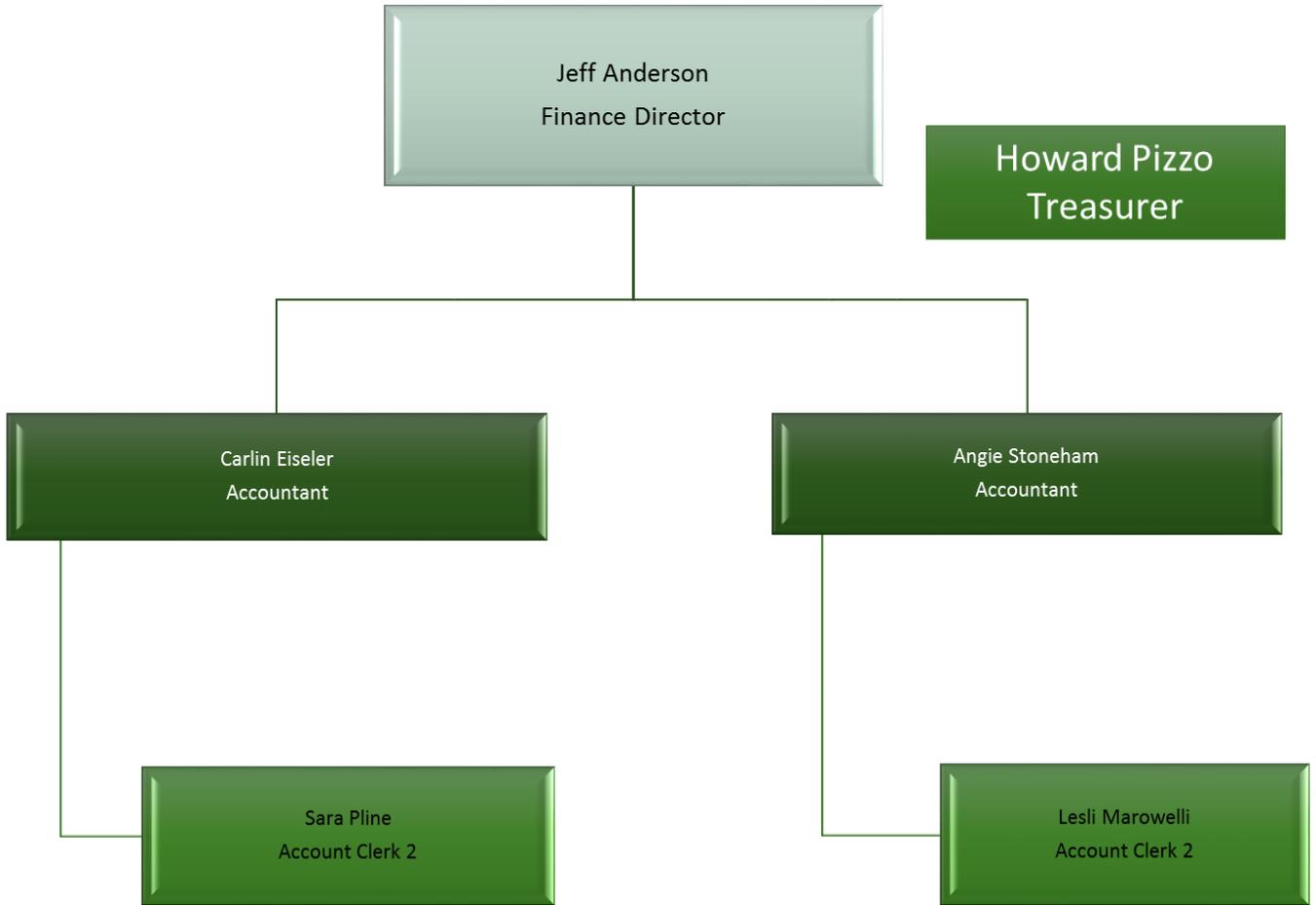
Fiscal Year Ending December 31:

**Information Technology - 228**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
<b>702</b> Salaries & Wages - Regular	115,455	116,471	116,640	130,550
<b>706</b> Salaries & Wages - Longevity	1,234	2,934	2,531	2,827
<b>715</b> F.I.C.A.	8,954	9,169	9,117	10,203
<b>717</b> Worker's Comp. Insurance	186	181	190	191
<b>719</b> Health Insurance	5,588	5,425	5,675	6,282
<b>720</b> Life, Dental & LTD Insurance	2,824	3,000	2,998	3,065
<b>721</b> Pension	13,813	13,953	14,096	15,190
<b>740</b> Operating Supplies	2,301	232	-	-
<b>806</b> Contractual Services	35,961	37,846	33,000	33,000
<b>852</b> Telephone	1,811	1,811	1,700	1,700
<b>960</b> Meetings, Conferences, Seminars	670		5,000	5,000
<b>970</b> Capital Outlay	59,093	38,515	30,000	30,000
<b><i>Total Information Technology</i></b>	<b><u>247,890</u></b>	<b><u>229,537</u></b>	<b><u>220,947</u></b>	<b><u>238,008</u></b>
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

<b><i>Summary</i></b>				
Personnel Services	148,054	151,133	151,247	168,308
Supplies	2,301	232	-	-
Services	37,772	39,657	34,700	34,700
Insurance	-	-	-	-
Education & Training	670	-	5,000	5,000
Capital Outlay	59,093	38,515	30,000	30,000
<b><i>Total Information Technology</i></b>	<b><u>247,890</u></b>	<b><u>229,537</u></b>	<b><u>220,947</u></b>	<b><u>238,008</u></b>

# ACCOUNTING DEPARTMENT FY 2015 BUDGET



# DELTA TOWNSHIP

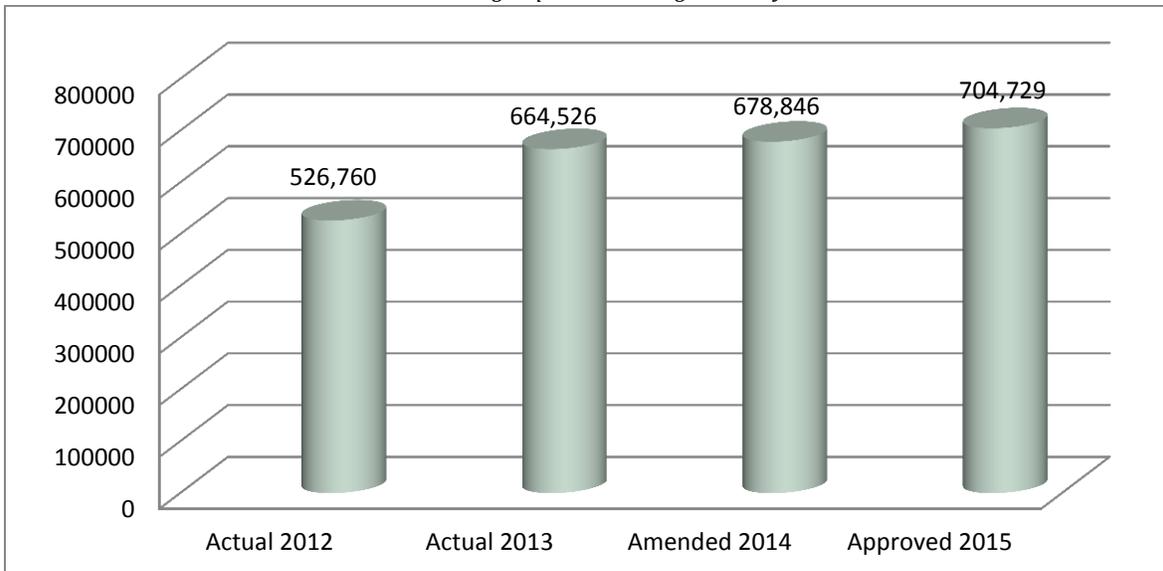
## ACCOUNTING/TREASURER'S DEPARTMENT

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

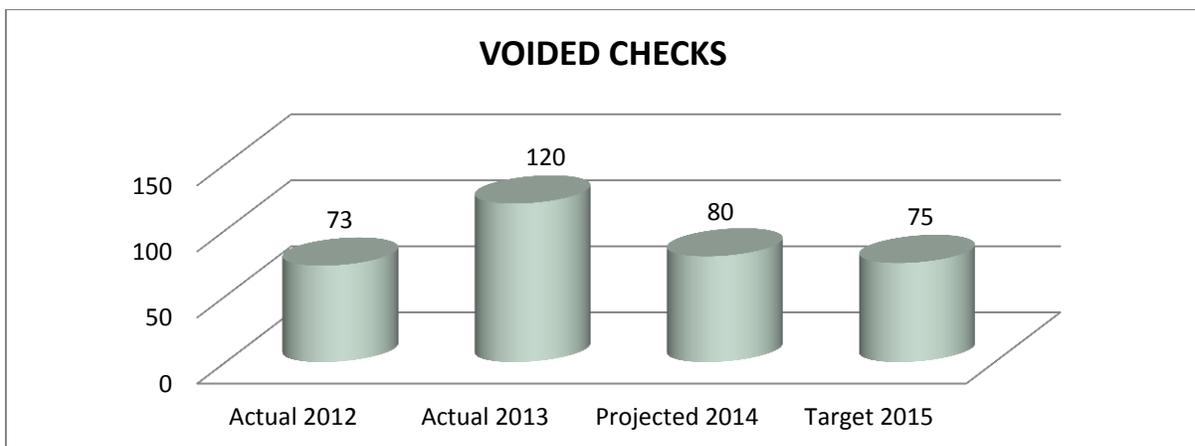
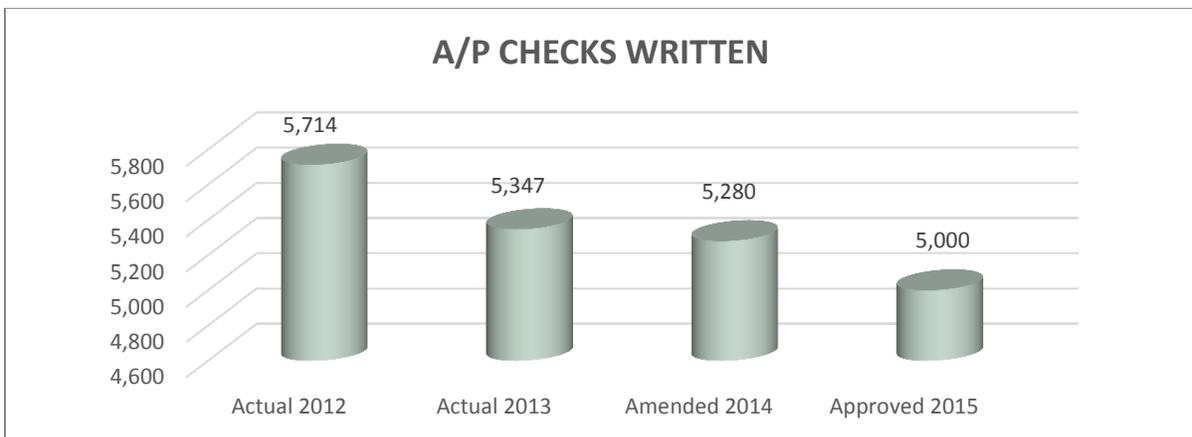
- To assist in developing and implementing programs to reduce costs, increase revenues, and add efficiencies.
- To effectively administer tax programs in accordance with all applicable laws.
- To administer cash management programs with the goal of decreasing costs and increasing earnings.
- To participate 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 2012	Actual 2013	Projected 2014	Goal 2015
<b>Number of Voided Checks</b>	73	120	80	75
<b>Number of A/P Checks Written</b>	5,714	5,347	5,280	5,000
<b>Number of Monthly Water Service Interruptions</b>	53	57	52	50
<b>Percentage of Payroll Direct Deposits</b>	99%	99%	100%	100%
<b>Percentage of Month/Year Bank Reconciled Within 30 Days</b>	67%	33%	100%	100%
<b>Number of Customers Receiving Monthly Utility Bills Via Email</b>	667	994	1,228	1,500



### 2015 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**

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b> Approved amount represents the salaries for authorized positions, the elected Treasurer, and 1 job reclassification.	<b>329,503</b>
<b>704 Salaries &amp; Wages - OT</b>	<b>500</b>
<b>706 Salaries &amp; Wages - Longevity</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>4,702</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>24,863</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>488</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>71,784</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>9,375</b>
<b>721 Pension</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>40,629</b>
<b>728 Office Supplies</b> Toner, Envelopes, Check Stock, Other Misc.	<b>5,800</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>729</b>	<b>Photo Copies</b>	<b>1,000</b>
<b>730</b>	<b>Postage</b>	<b>18,300</b>
	Tax Bills	<b>10,300</b>
	Checks, Invoices, Other Correspondence	<b>8,000</b>
<b>731</b>	<b>Publications</b>	<b>500</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>25,760</b>
	BS&A Software Support	<b>18,400</b>
	Bank Fees	<b>3,400</b>
	Loomis Armored Car	<b>3,960</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>1,400</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>450</b>
	MI Municipal Treasurers	<b>85</b>
	MGFOA	<b>90</b>
	GFOA	<b>275</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>960 Meetings, Conferences &amp; Seminars</b>		<b>2,875</b>
MGFOA Spring	150	
MMTA Fall	800	
MMTA Winter	125	
MML/MTA Conference (Treasurer)	300	
GFOA National Conference	1,500	
<b>963 Miscellaneous</b>		<b>300</b>
Unexpected expenses that cannot be logically assessed to another account code.		
<b>970 Capital Outlay</b>		<b>5,600</b>
Computer Replacement	4,400	
Printer Replacement	1,200	
<b>TOTAL</b>		<b><u>558,229</u></b>

**DELTA TOWNSHIP**

**ACCOUNTING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

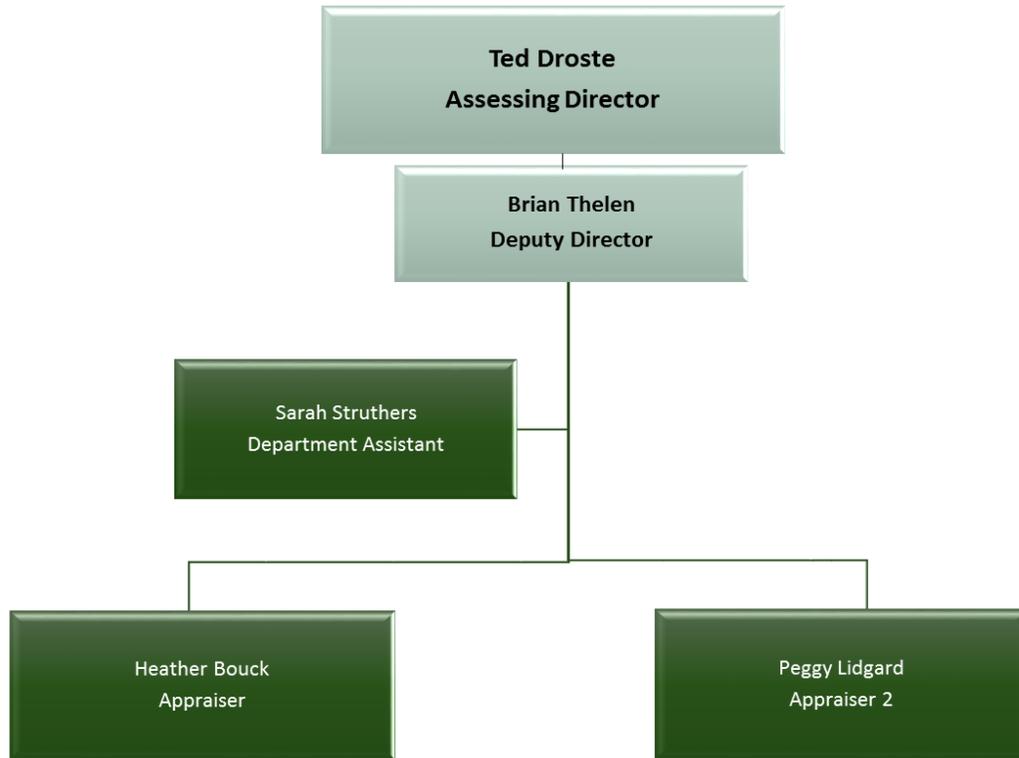
**Accounting Department - 253**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
702 Salaries & Wages - Regular	300,908	309,284	318,418	329,503
704 Salaries & Wages - OT	-			500
706 Salaries & Wages - Longevity	4,517	5,871	6,350	4,702
715 F.I.C.A.	22,728	23,914	24,511	24,863
717 Worker's Comp. Insurance	487	479	507	488
719 Health Insurance	48,157	51,333	56,429	71,784
720 Life, Dental & LTD Insurance	8,879	10,058	10,542	9,375
721 Pension	38,126	39,172	40,234	40,629
728 Office Supplies	3,766	3,583	6,200	5,800
729 Photo Copies	907	429	1,000	1,000
730 Postage	17,139	20,025	18,200	18,300
731 Publications	119	94	800	500
803 Audit Fees	10,480	10,720	11,500	11,500
806 Contractual Services	18,261	20,585	25,550	25,760
852 Telephone	1,516	1,416	1,200	1,200
861 Mileage	-		300	300
933 R & M Services - Equipment	1,255		1,200	1,400
957 Education & Training	805		1,400	1,400
959 Memberships & Dues	552	375	630	450
960 Meetings, Conf. & Seminars	2,216	2,531	2,775	2,875
963 Miscellaneous - Other	(321)	74	300	300
964 Refunds & Rebates	-			
970 Capital Outlay	283	11,853	4,300	5,600
999 Appropriations-Transfer Out	45,980	147,000	146,500	146,500
<b>Total Accounting Department</b>	<b>526,760</b>	<b>658,796</b>	<b>678,846</b>	<b>704,729</b>
<i>Total FTEs</i>	5.5	5.5	5.5	5.5

<b>Summary</b>				
Personnel Services	423,802	440,111	456,991	481,844
Supplies	21,610	24,205	26,500	25,900
Services	31,512	32,721	39,750	40,160
Education & Training	3,573	2,906	4,805	4,725
Refunds & Rebates	-	-	-	-
Transfers Out	45,980	147,000	146,500	146,500
Capital Outlay	283	11,853	4,300	5,600
<b>Total Accounting Dept.</b>	<b>526,760</b>	<b>658,796</b>	<b>678,846</b>	<b>704,729</b>



# ASSESSING DEPARTMENT FY 2015 BUDGET



# DELTA TOWNSHIP

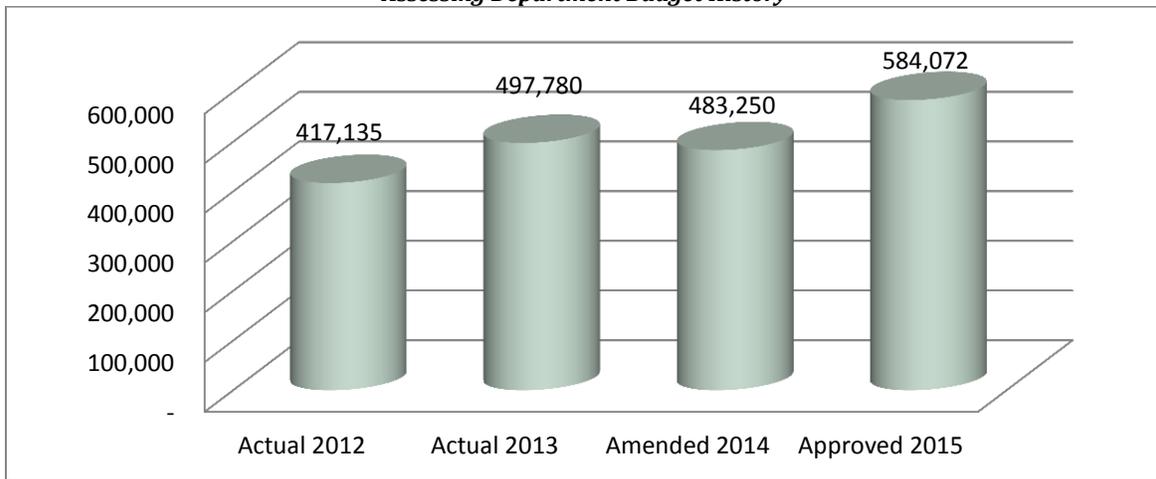
## ASSESSING DEPARTMENT

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.

*Assessing Department Budget History*



### 2015 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Number of Board of Review Appeals	170 Delta 50 Grand Ledge	103 Delta 21 Grand Ledge	29 Delta 10 Grand Ledge	30 Delta 15 Grand Ledge
Number of Property Transfer Affidavits	500 Delta 200 Grand Ledge	210 Delta 75 Grand Ledge	470 Delta 95 Grand Ledge	560 Delta 120 Grand Ledge
Data Verification Inspections – Delta	2000	1054	2200	2200
Data Verification Inspections – Grand Ledge	100	112	550	550
Number of Hits for On-Line Assessing Database	120,000	68,700	160,000	160,000
Percentage of Operation costs to General Fund Total Budget	2.5%	2.4%	2.4%	2.5%
Full Michigan Tax Tribunal Appeals processed	39	20	12	10
Principal Residence Exemption Affidavits processed	296 Delta 82 Grand Ledge	178 Delta 37 Grand Ledge	325 Delta 95 Grand Ledge	400 Delta 115 Grand Ledge

## DELTA TOWNSHIP

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>331,888</b>
<b>706 Salaries &amp; Wages - Longevity</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>5,590</b>
<b>710 Fees &amp; Per Diem</b> Board of review board members.	<b>1,500</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>25,817</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>2,352</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>85,980</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>11,475</b>
<b>721 Pension</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>40,345</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>728 Office Supplies</b>	<b>4,000</b>
<b>729 Photo Copies</b>	<b>1,000</b>
<b>730 Postage</b>	<b>10,500</b>
<b>731 Publications</b> Reference texts for IAAO	<b>500</b>
<b>740 Operating Supplies</b>	<b>800</b>
<b>806 Contractual Services</b> Professional services related to MTT appeals.	<b>40,000</b>
<b>852 Telephone</b>	<b>500</b>
<b>861 Auto Allowance/Mileage</b>	<b>200</b>
<b>862 Gasoline</b>	<b>1,500</b>
<b>863 Vehicle Maintenance</b>	<b>1,500</b>
<b>903 Printing</b> Change of assessment notices, inserts with the change of assessment notices and other property tax related mailings.	<b>3,900</b>
<b>934 Repair &amp; Maintenance - Other</b>	<b>10,300</b>
APEX Sketching	<b>1,800</b>
BS&A Assessing Software	<b>3,100</b>
BS&A Internet Services	<b>5,400</b>
<b>957 Education &amp; Training</b> MI Assessors Assoc. cont. education for 2 employees.	<b>600</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>1,250</b>
	State Assessors Board for Assessing License	<b>450</b>
	Michigan Assessors Association	<b>325</b>
	Mid-Michigan Assessors Association	<b>75</b>
	International Association of Assessing Officers	<b>400</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>1,875</b>
	Michigan Assessors Assoc. annual summer conf.	<b>900</b>
	Michigan Assessors Assoc. meeting at MAED	<b>175</b>
	Other Assessing related seminars & conf.	<b>800</b>
<b>970</b>	<b>Capital Outlay</b>	<b>700</b>
	Office machine replacement.	
<b>TOTAL</b>		<b>584,072</b>

**DELTA TOWNSHIP**

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

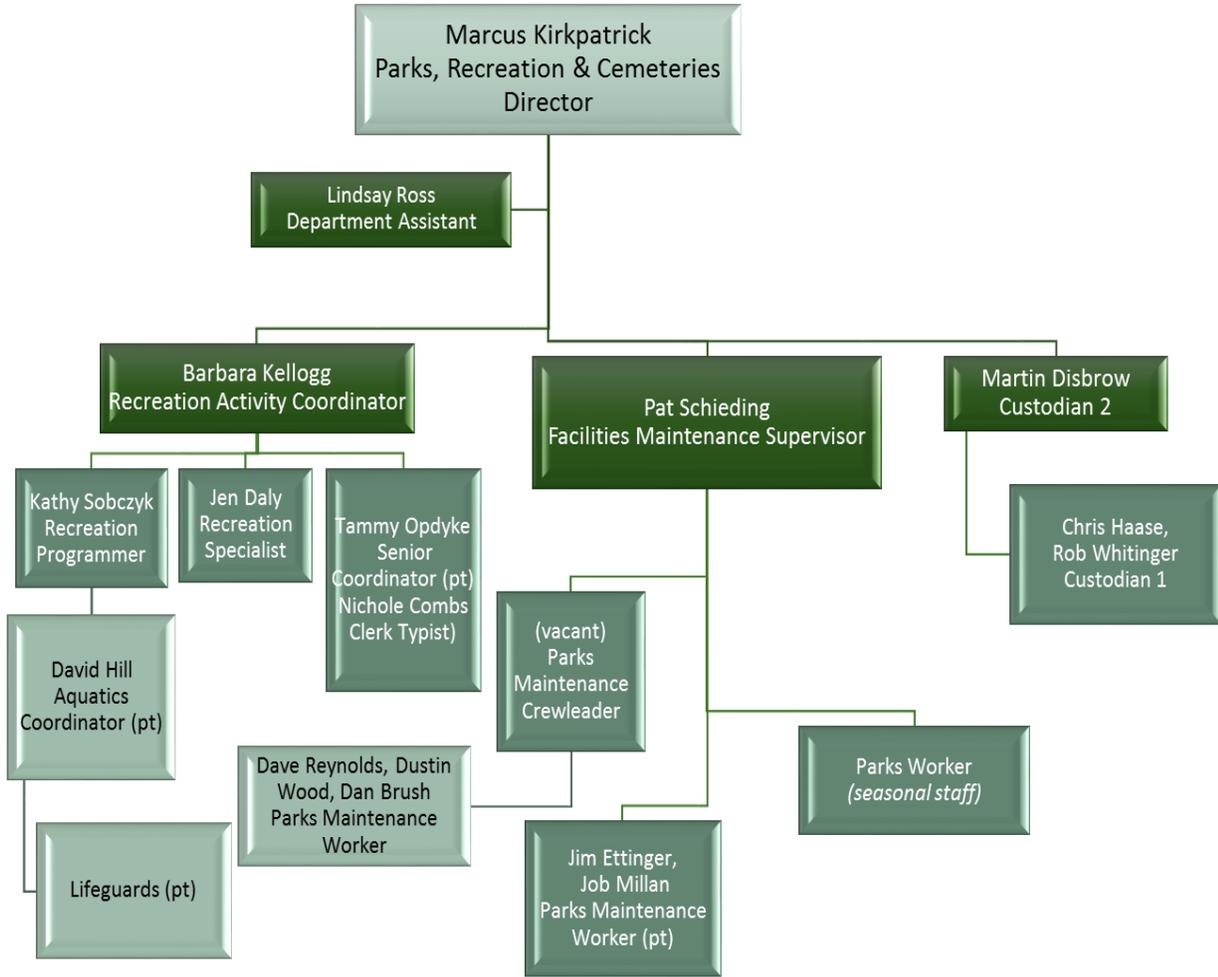
**Assessing Department - 257**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	252,773	260,651	266,878	331,888
<b>706</b> Salaries & Wages - Longevity	5,563	4,862	4,881	5,590
<b>710</b> Fees & Per Diem	1,440	1,740	1,500	1,500
<b>715</b> F.I.C.A.	19,065	19,621	20,790	25,817
<b>717</b> Worker's Comp. Insurance	1,779	1,552	1,832	2,352
<b>719</b> Health Insurance	53,498	54,097	68,572	85,980
<b>720</b> Life, Dental & LTD Insurance	7,355	7,769	8,985	11,475
<b>721</b> Pension	26,786	21,944	28,737	40,345
<b>728</b> Office Supplies	3,145	2,796	2,000	3,500
<b>728</b> Office Supplies - G.L. Assessing			500	500
<b>729</b> Photo copies	823	359	1,000	1,000
<b>730</b> Postage	10,148	7,953	10,500	10,500
<b>731</b> Publications	850		2,500	500
<b>740</b> Operating Supplies	250	890	500	800
<b>806</b> Contractual Services	12,450	45,902	40,000	40,000
<b>852</b> Telephone	-		500	500
<b>861</b> Mileage	-	11	200	200
<b>862</b> Gasoline & Diesel	1,350	902	1,600	1,500
<b>863</b> Vehicle Maintenance	1,225	925	1,500	1,500
<b>903</b> Printing	-	1,893	3,900	3,900
<b>911</b> Fleet Insurance	893	900	-	
<b>934</b> R & M Services - Other	12,088	10,112	10,250	10,300
<b>957</b> Education & Training	1,573	2,438	1,500	600
<b>959</b> Memberships & Dues	3,000	1,095	2,050	1,250
<b>960</b> Meetings, Conf. & Seminars	1,081	591	1,875	1,875
<b>970</b> Capital Outlay	-	1,942	700	700
<b>Total Assessing Department</b>	<b>417,135</b>	<b>450,945</b>	<b>483,250</b>	<b>584,072</b>
<i>Total FTEs</i>	4.5	4.5	4.5	5.0

<b>Summary</b>				
Personnel Services	368,259	372,236	402,175	504,947
Supplies	16,566	12,900	18,600	18,300
Services	25,763	58,843	56,350	56,400
Insurance	893	900	-	-
Education & Training	5,654	4,124	5,425	3,725
Capital Outlay	-	1,942	700	700
<b>Total Assessing Dept.</b>	<b>417,135</b>	<b>450,945</b>	<b>483,250</b>	<b>584,072</b>



# TOWNSHIP HALL & GROUNDS FY 2015 BUDGET



**HALL AND GROUNDS**

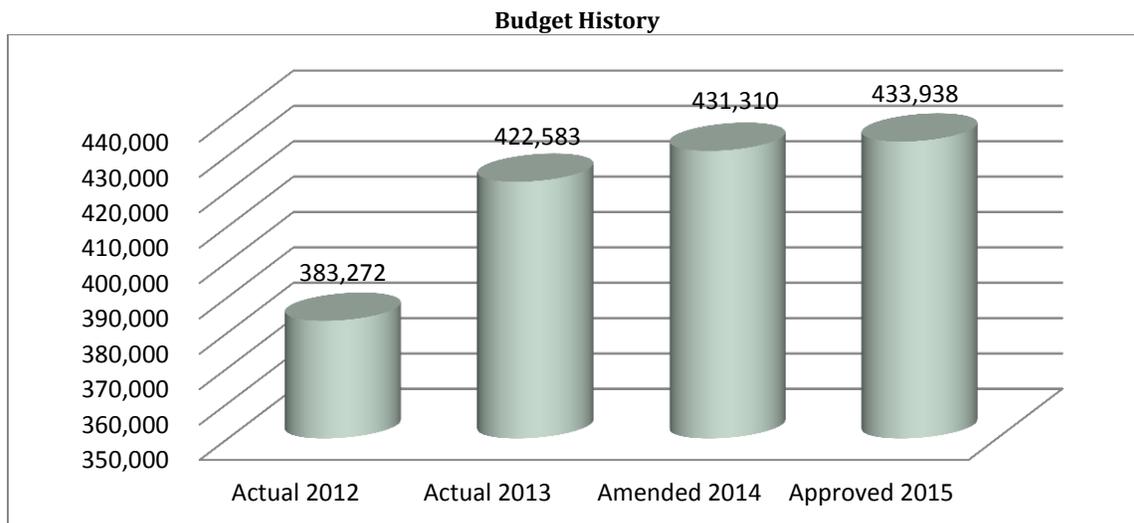
The Halls and Grounds Activity, a division of the Parks, Recreation, and Cemeteries Department, is responsible for providing a clean, safe, and well maintained environment for conducting township business for township employees and our residents. Staff will maintain all building floors, windows, ceilings, 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 to ensure the best pricing for quantities purchased of all paper and cleaning products 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.



## DELTA TOWNSHIP

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<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015 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	4	4
Exterior Preventive Maintenance Cycles	N/A	N/A	4	4
Percentage of operation costs to the General Fund Total Budget	2.7%	2.7%	2.7%	2.6%

**DELTA TOWNSHIP**

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**HALL & GROUNDS DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>118,476</b>
<b>703 Wages &amp; Salaries - Temporary</b>	<b>8,700</b>
<b>704 Wages &amp; Salaries - Overtime</b> 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> 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>2,797</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>10,058</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>3,944</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>16,126</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>3,861</b>

**DELTA TOWNSHIP**

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**HALL & GROUNDS DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

		<u>Approved 2015</u>
<b>721 Pension</b>		<b>14,426</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>724 Cleaning &amp; Laundry</b>		<b>800</b>
<b>776 Repair &amp; Maintenance Supplies - Building</b>		<b>18,000</b>
	Paper Products	<b>7,000</b>
	Cleaning Supplies	<b>4,000</b>
	Trash Bags	<b>1,000</b>
	Paint and Wallcoverings	<b>2,000</b>
	Floorcare Products	<b>1,000</b>
	Miscellaneous	<b>3,000</b>
<b>778 Repair &amp; Maintenance Supplies - Equipment</b>		<b>1,000</b>
	Repair parts for audio/visual equipment, minor heating/cooling	
<b>780 Ground Maintenance Supplies</b>		<b>8,000</b>
	Landscape Supplies	<b>3,000</b>
	Fertilizer and weed control	<b>1,000</b>
	Parking lot repairs	<b>2,000</b>
	Miscellaneous	<b>2,000</b>
<b>806 Contractual Services</b>		<b>10,100</b>
	Elevator maintenance - Comm Ctr. & Admin.	<b>2,400</b>
	Trash removal \$275 / month	<b>3,300</b>
	Pest Control for 4 Buildings	<b>1,900</b>
	Window Cleaning	<b>1,500</b>
	Miscellaneous	<b>1,000</b>

**DELTA TOWNSHIP**

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**HALL & GROUNDS DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

		<u>Approved 2015</u>
<b>852 Telephone</b>		<b>28,850</b>
	Zayo phones and internet fiber - all depts	<b>22,800</b>
	Comcast - Enrichment Center	<b>1,800</b>
	TDS Metrocom	<b>2,750</b>
	Verizon	<b>1,000</b>
	AT&T	<b>500</b>
<b>854 Telephone Maintenance</b>		<b>1,000</b>
<b>862 Gasoline</b>		<b>1,500</b>
<b>863 Vehicle Maintenance</b>		<b>1,000</b>
<b>911 Fleet Insurance</b>		<b>600</b>
<b>912 Liability Insurance</b>		<b>22,200</b>
<b>921 Electricity</b>		<b>54,000</b>
	Administration Building	<b>35,400</b>
	Enrichment Center	<b>10,000</b>
	Community Center	<b>5,000</b>
	Old Water Building	<b>2,500</b>
	Storage Area	<b>1,100</b>
<b>922 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 Sewer &amp; Water</b>		<b>5,000</b>

**DELTA TOWNSHIP**

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**HALL & GROUNDS DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-265**

		<u>Approved 2015</u>
<b>931 Repair &amp; Maintenance - Building</b>		<b>28,000</b>
Administration Building	10,000	
Sheriff's Substation	4,000	
Old Water Building	1,000	
Community Center	2,000	
Enrichment Center	4,000	
Green Initiative Project	7,000	
<b>933 Repair &amp; Maintenance - Equipment</b>		<b>2,500</b>
<b>942 Rentals - Equipment</b>		<b>500</b>
<b>970 Capital Outlay</b>		<b>36,500</b>
Custodial Equipment	2,500	
Furniture, Tables, Chairs	5,000	
Landscape - Admin. Bldg.	5,000	
Sheriff's building (insulation)	5,000	
Community Center (entry doors replacement)	6,500	
Enrichment Center (dance room flooring)	3,000	
Administration Building (east entrance roofing)	3,000	
Enrichment Center (north wing drain)	5,000	
Miscellaneous	1,500	
<b>TOTAL</b>		<b><u><u>433,938</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 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
702 Salaries & Wages - Regular	116,014	113,022	114,590	118,476
703 Salaries & Wages - Temporary	10,570	5,897	7,280	8,700
704 Salaries & Wages - OT	77	2,270	2,000	2,000
706 Salaries & Wages - Longevity	3,239	2,715	2,742	2,797
715 F.I.C.A.	9,878	9,268	9,749	10,058
717 Worker's Comp. Insurance	3,891	3,544	3,805	3,944
719 Health Insurance	18,804	13,464	15,198	16,126
720 Life, Dental & LTD Insurance	3,962	3,733	3,858	3,861
721 Pension	14,188	11,608	14,088	14,426
724 Cleaning & Laundry	878	1,174	800	800
776 Building Maintenance Supplies	19,672	21,519	18,000	18,000
778 Equipment Maintenance Supplies	2,760	1,109	1,000	1,000
780 Grounds Maintenance Supplies	13,813	5,118	8,000	8,000
806 Contractual Services	6,926	8,583	10,100	10,100
852 Telephone	18,217	25,361	21,700	28,850
854 Telephone Maintenance	2,741		1,000	1,000
862 Gasoline & Diesel	732	809	1,000	1,500
863 Vehicle Maintenance	12	830	1,000	1,000
911 Fleet Insurance	448	500	500	600
912 Liability Insurance	19,800	26,337	20,900	22,200
921 Electricity	50,403	53,641	48,000	54,000
922 Heat	16,024	31,627	34,000	34,000
923 Sewer & Water	5,627	4,581	5,000	5,000
931 R & M Services - Building	30,063	16,182	38,000	28,000
933 R & M Services - Equipment	4,913	1,300	2,500	2,500
942 Rentals - Equipment	-	285	500	500
963 Miscellaneous - Other			-	
970 Capital Outlay	9,620	53,283	46,000	36,500
<b>Total Township Hall &amp; Grounds</b>	<b>383,272</b>	<b>417,760</b>	<b>431,310</b>	<b>433,938</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	180,623	165,521	173,310	180,388
Supplies	37,855	29,729	28,800	29,300
Services	134,926	142,390	161,800	164,950
Insurance	20,248	26,837	21,400	22,800
Capital Outlay	9,620	53,283	46,000	36,500
<b>Total TH &amp; G</b>	<b>383,272</b>	<b>417,760</b>	<b>431,310</b>	<b>433,938</b>

**GENERAL FUND  
GENERAL ACTIVITY  
FY 2015 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.



**FIREWORKS SPONSOR  
THANK YOU pg 5**

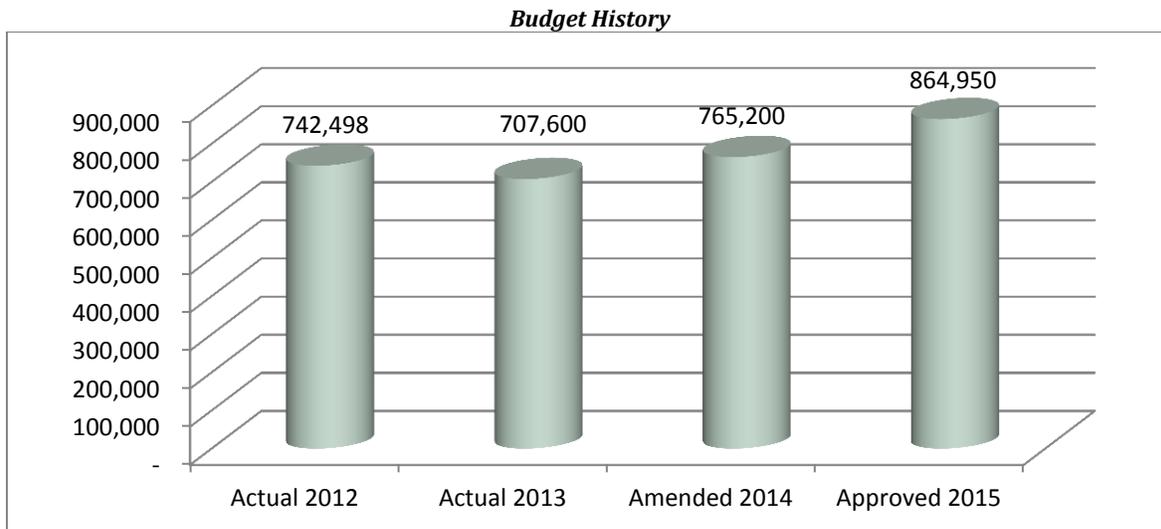
**AQUATICS pg 7**

**FIRE SAFETY OPEN HOUSE  
pg 14**

## 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.

#### 2015 Objectives

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

Output Indicators	2012	2013	Projected 2014	Target 2015
Percentage of operation costs to the General Fund Total Budget	5.2%	4.6%	4.7%	5.1%

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**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>719</b>	<b>Health Insurance</b>	<b>449,250</b>
	Retiree health insurance premiums	<b>236,750</b>
	OPEB contribution	<b>200,000</b>
	Wellness	<b>12,500</b>
<b>728</b>	<b>Office Supplies</b>	<b>1,000</b>
<b>730</b>	<b>Postage</b>	<b>13,000</b>
	Expenses for Delta Magazine and other mailings as necessary.	
<b>731</b>	<b>Publications</b>	<b>300</b>
<b>740</b>	<b>Operating Supplies</b>	<b>15,500</b>
	Employee retreats	<b>5,000</b>
	Delta Community Awards	<b>5,000</b>
	Government Youth Council	<b>500</b>
	Employee appreciation	<b>5,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>196,000</b>
	Miscellaneous consulting work	<b>20,000</b>
	Delta fireworks	<b>25,000</b>
	Service awards / employee appreciation	<b>7,000</b>
	Employee activities	<b>4,000</b>
	Capital area transportation authority (CATA)	<b>140,000</b>
<b>808</b>	<b>Legal Fees</b>	<b>90,000</b>
	Increase due to change in court representation.	
<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 Consort.	<b>550</b>

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**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>719</b>	<b>Health Insurance</b>	<b>449,250</b>
	Retiree health insurance premiums	<b>236,750</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>
	Michigan 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>11,300</b>
	Meals-On-Wheels	<b>6,800</b>
	211	<b>2,500</b>
	Deltaside Business Expo	<b>2,000</b>
<b>970</b>	<b>Capital Outlay</b>	<b>10,000</b>
	Proposed expenses for equipment as may be required during FY 2015.	
<b>TOTAL</b>		<u><u><b>864,950</b></u></u>

**DELTA TOWNSHIP**

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

**General Activity - 272**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
<b>719</b> Health Insurance - Retiree	491,455	448,130	486,000	449,250
<b>720</b> Life, Dental & Disability	2,066			
<b>728</b> Office Supplies	109		1,000	1,000
<b>730</b> Postage	15,264	11,871	12,200	13,000
<b>731</b> Publications	-	200	300	300
<b>740</b> Operating Supplies	7,542	17,666	14,300	15,500
<b>806</b> Contractual Services	49,475	46,732	52,300	196,000
<b>808</b> Legal Fees	61,601	127,354	90,000	90,000
<b>903</b> Printing	27,736	17,944	27,000	27,000
<b>959</b> Memberships & Dues	44,847	51,227	51,600	51,600
<b>962</b> Contributions	17,000	14,000	20,500	11,300
<b>970</b> Capital Outlay	25,403	5,296	10,000	10,000
<b>Total General Activity</b>	<b><u>742,498</u></b>	<b><u>740,420</u></b>	<b><u>765,200</u></b>	<b><u>864,950</u></b>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

<b>Summary</b>				
Personnel Services	491,455	448,130	486,000	449,250
Supplies	22,915	29,737	27,800	29,800
Services	155,812	206,030	189,800	324,300
Education & Training	44,847	51,227	51,600	51,600
Capital Outlay	25,403	5,296	10,000	10,000
<b>Total General Activity</b>	<b><u>740,432</u></b>	<b><u>740,420</u></b>	<b><u>765,200</u></b>	<b><u>864,950</u></b>



## CEMETERIES FY 2015 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.



**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.

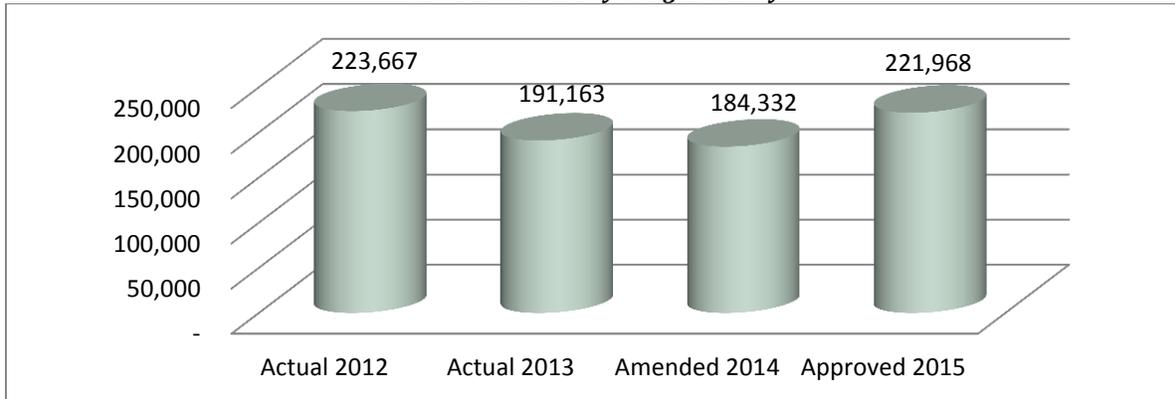
**Key Goals**

- 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.

*Cemeteries Activity Budget History*



**2015 Performance Objectives**

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

<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015 Target</b>
Burials	54	85	55	60
Cemetery plots sold	74	57	74	70
Percentage of operation costs to General Fund total budget	1.5%	1.2%	1.1%	1.3%

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>77,390</b>
<b>703 Wages &amp; Salaries - Temporary</b> 2 @ 29 hours x 25 weeks x \$12 / hr.	<b>17,400</b>
<b>704 Wages &amp; Salaries - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>3,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>1,454</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>8,544</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>4,265</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>8,063</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>2,083</b>
<b>721 Pension</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>9,449</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</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>
	Fertilizer, weed and pest control	<b>2,000</b>
	Foundation cement	<b>1,500</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>1,250</b>
<b>862</b>	<b>Gasoline</b>	<b>18,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>3,000</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>1,000</b>
<b>921</b>	<b>Electricity</b>	<b>1,100</b>
<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 2015</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>1,000</b>
<b>942</b>	<b>Rentals</b>	<b>1,000</b>
<b>959</b>	<b>Memberships and Dues</b>	<b>70</b>
<b>960</b>	<b>Meetings and Conferences</b>	<b>500</b>
<b>970</b>	<b>Capital Outlay</b>	<b>51,500</b>
	Mower replacement program	<b>7,000</b>
	Miscellaneous small equipment	<b>2,500</b>
	Scatter garden (Hillside)	<b>25,000</b>
	Delta Center fence replacement (Northside)	<b>8,000</b>
	Plot staking (Hillside)	<b>9,000</b>
<b>TOTAL</b>		<b><u>221,968</u></b>

**DELTA TOWNSHIP**

**CEMETERY GENERAL FUND**

**Detail of Expenditures**

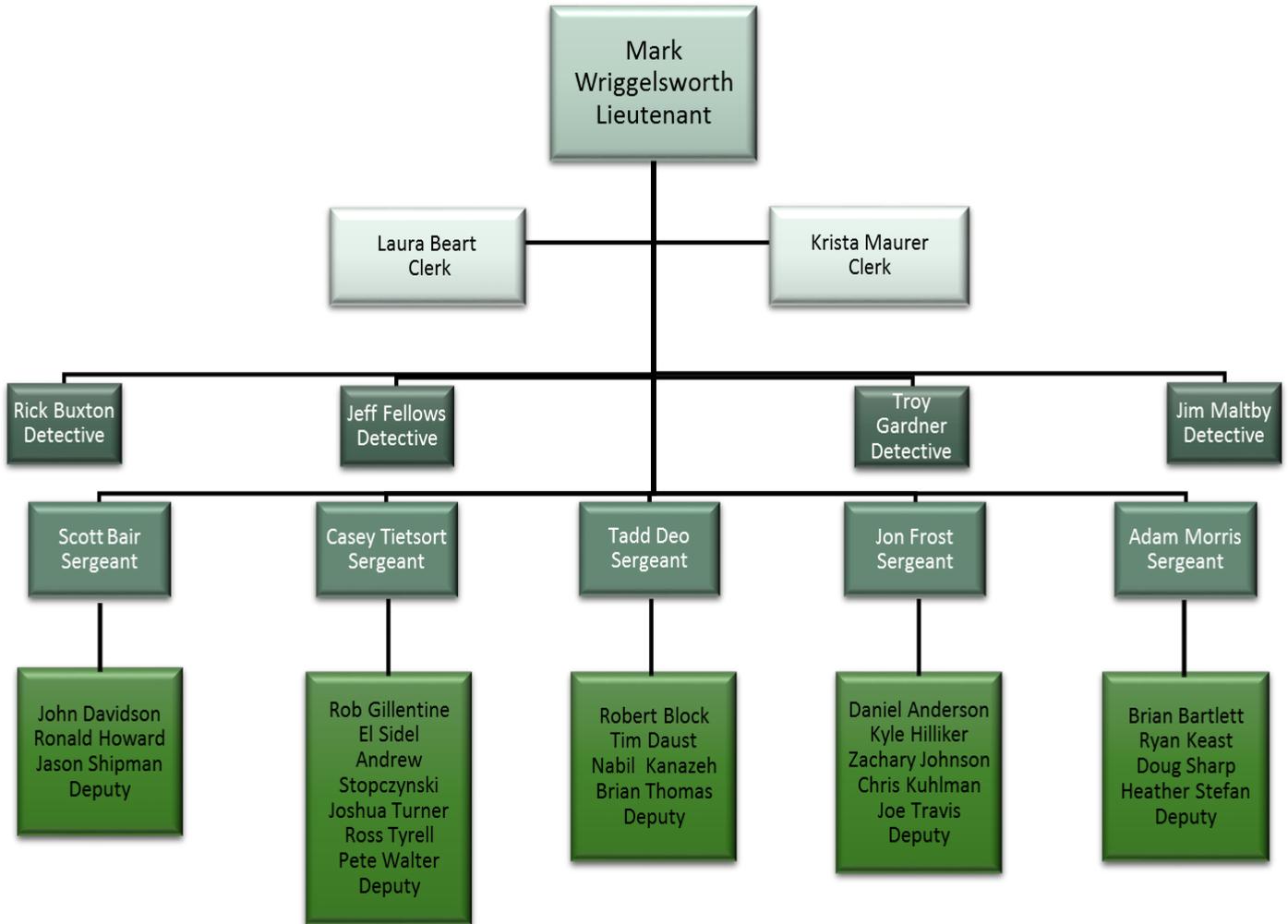
Fiscal Year Ending December 31:

**Cemetery - 276**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>	
702	Salaries & Wages - Regular	114,593	79,548	81,410	77,390
703	Salaries & Wages - Temporary	23,551	15,558	9,152	17,400
704	Salaries & Wages - OT	1,366	1,851	2,000	3,000
706	Salaries & Wages - Longevity	3,006	1,849	1,867	1,454
715	F.I.C.A.	10,430	7,400	8,859	8,544
717	Worker's Comp. Insurance	4,972	3,371	4,373	4,265
719	Health Insurance	16,304	12,155	13,106	8,063
720	Life, Dental & LTD Insurance	3,079	1,847	1,745	2,083
721	Pension	13,940	9,740	9,850	9,449
740	Operating Supplies	352	49	1,500	1,500
759	Tools	-		250	250
776	Building Maintenance Supplies	-		250	250
778	Equipment Maintenance Supplies	664	2,606	2,500	2,500
780	Grounds Maintenance Supplies	2,930	3,948	5,000	5,000
806	Contractual Services	1,376	1,095	2,150	2,150
852	Telephone	896	1,215	1,000	1,250
862	Gasoline & Diesel	14,535	21,553	17,000	18,000
863	Vehicle Maintenance	426		3,000	3,000
911	Fleet Insurance	893	900	900	1,000
921	Electricity	1,174	1,222	1,100	1,100
923	Sewer & Water	259	1,030	250	250
933	R & M Services - Equipment	-		1,000	1,000
942	Rentals - Equipment	335		1,000	1,000
959	Memberships & Dues	35	35	70	70
960	Meetings, Conf. & Seminars	288	130	500	500
970	Capital Outlay	8,263	7,000	14,500	51,500
<b>Total Cemetery</b>		<b>223,667</b>	<b>174,102</b>	<b>184,332</b>	<b>221,968</b>
<i>Total FTEs</i>		2	1.5	1.5	1.5

<b>Summary</b>				
Personnel Services	191,241	133,319	132,362	131,648
Supplies	18,481	28,156	26,500	27,500
Services	4,466	4,562	9,500	9,750
Insurance	893	900	900	1,000
Education & Training	323	165	570	570
Capital Outlay	8,263	7,000	14,500	51,500
<b>Total Cemetery</b>	<b>223,667</b>	<b>174,102</b>	<b>184,332</b>	<b>221,968</b>

# DELTA PATROL EATON COUNTY SHERIFF FY 2015 BUDGET



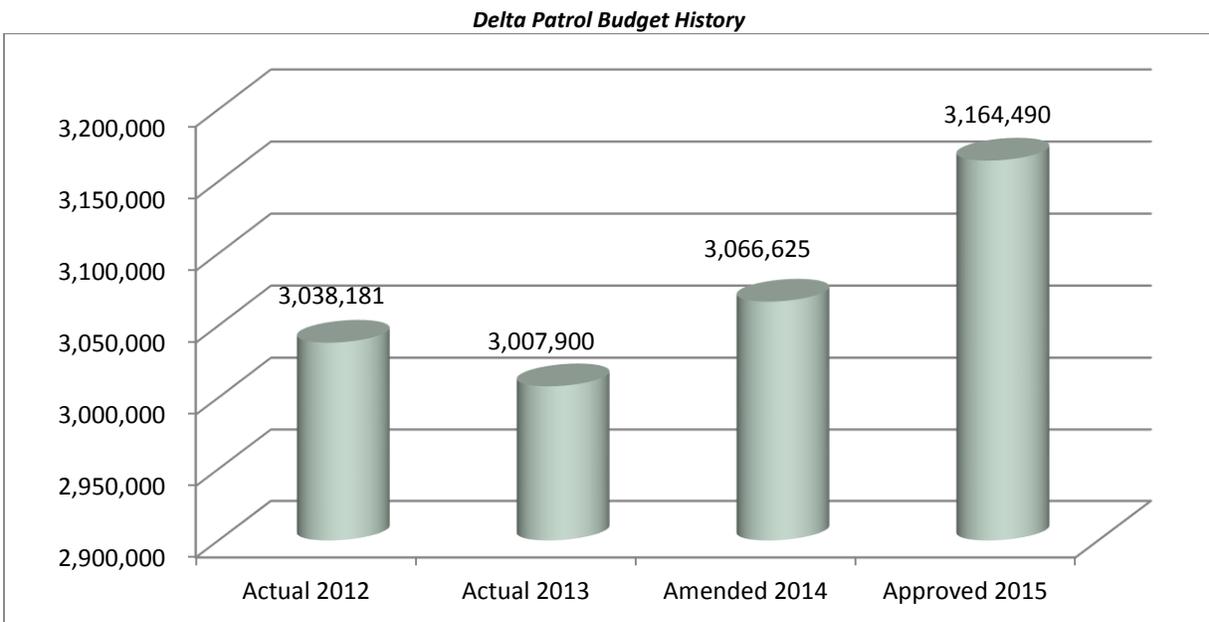
## Delta Patrol, Eaton County Sheriff's Office

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.



## 2015 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Total number of service calls	6,828	15,000	15,000	15,000
Traffic Encounters	4,784	8,500	8,500	8,500
Traffic Crashes	542	1,500	1,300	1,300
Total Number of Cscj3901ommercial Motor Vehicle Inspections	79	200	220	240
Bicycle Patrol Hours	162	300	330	360
Community Contacts/Public Education Programs Presented	244	400	400	440
Community Contact/Public Education Program Hours	182.75	250	400	440
School Safety Programs/Presentations	11	45	50	55
Number of Facebook Followers	700	800	3,500	4,500
Number of Twitter Followers	133	150	430	800
Percentage of operation costs to General Fund Total Budget	20.0%	19.5%	18.9%	18.8%

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**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>728 Office Supplies</b>	<b>500</b>
<b>729 Photo Copies</b>	<b>500</b>
<b>740 Operating Supplies</b> Expenses for supplies that are not categorized as office supplies.	<b>2,000</b>
<b>776 Repair &amp; Maintenance Supplies - Building</b> Funds for supplies for the care and maintenance of the ECSD substation.	<b>2,500</b>
<b>806 Contractual Services</b>	<b>60,000</b>
Waverly Schools Crossing Guards	<b>21,200</b>
ECSD Work Crew	<b>40,000</b>
<b>807 Sheriff's Contract</b>	<b>3,051,790</b>
<b>852 Telephone</b>	<b>500</b>
<b>921 Electricity</b>	<b>8,200</b>
<b>922 Heat</b>	<b>2,800</b>
<b>923 Sewer and Water</b>	<b>1,200</b>
<b>931 Repair &amp; Maintenance - Building</b>	<b>4,500</b>
<b>970 Capital Outlay</b> Proposed expenses for equipment as may be required.	<b>30,000</b>
<b>TOTAL</b>	<b><u><u>3,164,490</u></u></b>

**DELTA TOWNSHIP**

**DELTA PATROL/SHERIFF ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

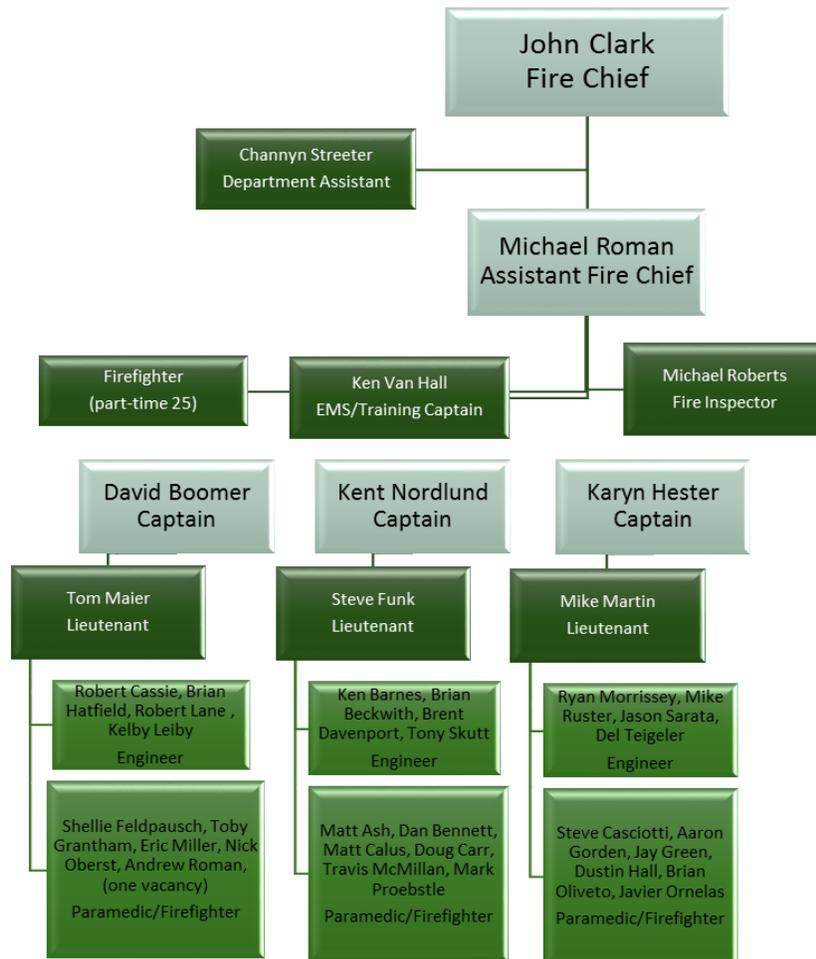
**Sheriff Activity - 301**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
728 Office Supplies	-		500	500
729 Photo Copies	330	399	500	500
740 Operating Supplies	541	575	1,000	2,000
776 Building Maintenance Supplies	1,641	1,416	2,500	2,500
806 Contractual Services	55,510	73,968	61,200	60,000
807 Sheriff Contract	2,963,676	2,896,863	2,983,425	3,051,790
852 Telephone	360	328	500	500
921 Electricity	10,323	11,439	8,000	8,200
922 Heat	1,739	2,441	2,800	2,800
923 Sewer & Water	1,276	1,172	1,200	1,200
931 R & M Services - Building	2,785	1,826	5,000	4,500
970 Capital Outlay				30,000
<b>Total Sheriff Activity</b>	<b><u>3,038,181</u></b>	<b><u>2,990,427</u></b>	<b><u>3,066,625</u></b>	<b><u>3,164,490</u></b>

<b>Summary</b>				
Supplies	2,512	2,390	4,500	5,500
Services	3,035,669	2,988,037	3,062,125	3,128,990
Capital Outlay	-	-	-	30,000
<b>Total Sheriff Activity</b>	<b><u>3,038,181</u></b>	<b><u>2,990,427</u></b>	<b><u>3,066,625</u></b>	<b><u>3,164,490</u></b>



# FIRE-EOC-AMBULANCE DEPARTMENT FY 2015 BUDGET



## DELTA TOWNSHIP

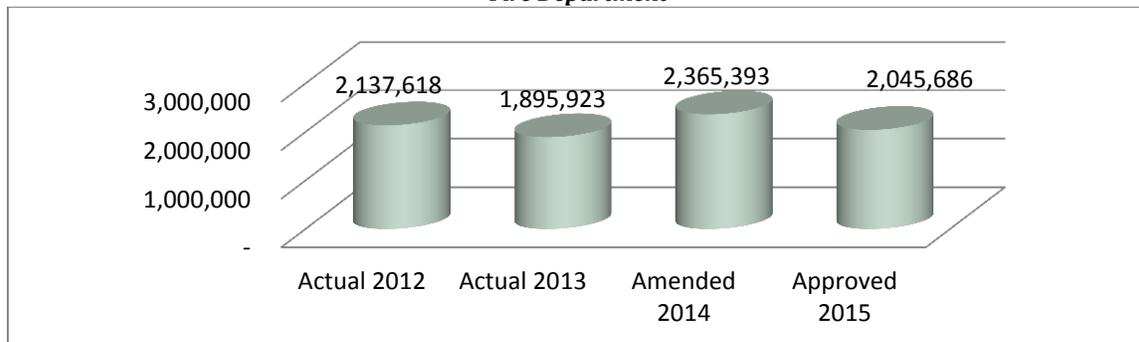
### FIRE/EOC/AMBULANCE DEPARTMENT

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.

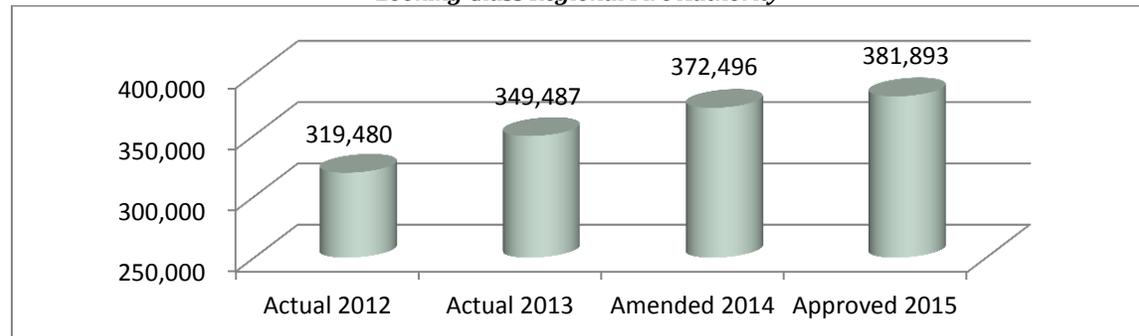
#### Goals

- 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*

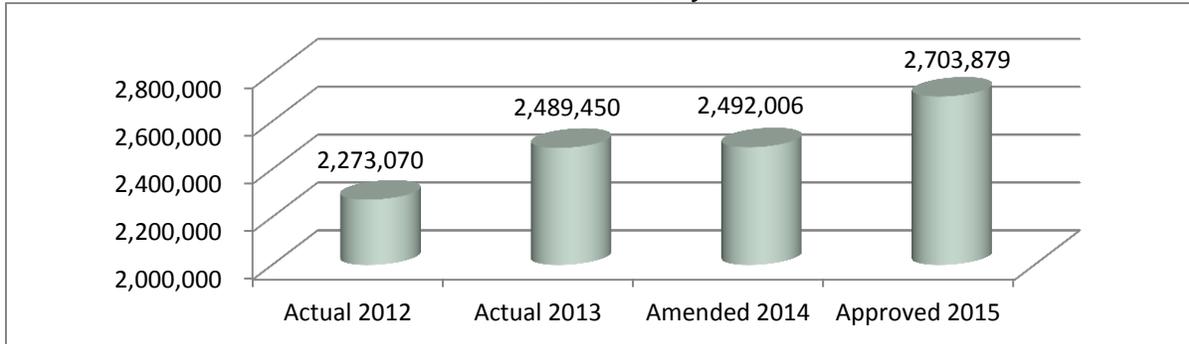


*Looking Glass Regional Fire Authority*

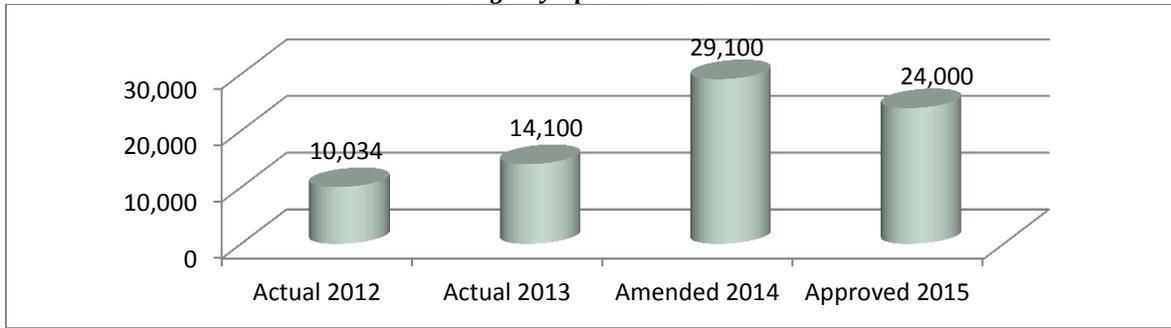


## DELTA TOWNSHIP

*Ambulance Activity*



*Emergency Operations Center*

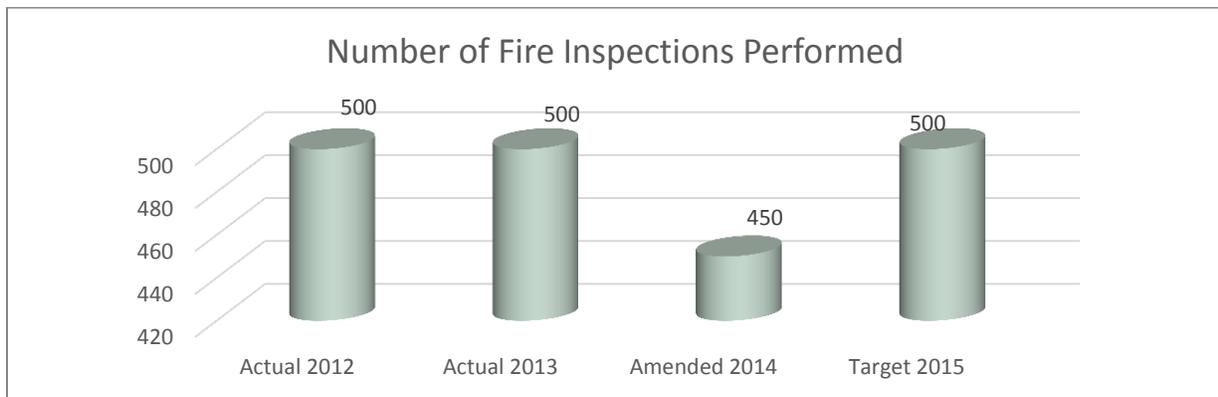


### 2015 Objectives

1. Restructure Company Training
2. Maintain and Enhance our Blue Card Incident Command Training Center
3. Enhance Fire and EMS Training Delivery Methods
4. Enhance and Support Promotional Track Approach
5. Promote and Support Outside Education and Training Opportunities
6. Perform High Performance Fire Inspection and Plan Review
7. Expand Shared Services
8. Continue the CFAI Accreditation Process
9. Enhance Public Education Programs
10. Enhance and Improve Electronic Report Capabilities and Validation
11. Reduce Overall Maintenance Costs
12. Fully Update and Implement Standard Operating Procedures
13. Implement Metro Command Operation Procedure Manual
14. Manage and Deploy Resources Effectively and Efficiently
15. Improve and Maintain Infrastructure/Equipment/Apparatus
16. Enhance our Fire Investigation Capabilities
17. Promote and Support the Youth Fire Prevention and Intervention Program
18. Expand our Fire and Life Safety Public Education
19. Enhance the Shift Fire Prevention Officer (FPO) Program

**DELTA TOWNSHIP**

<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Fire Inspections	500	500	450	500
Plan Reviews – Turn-around Time	24 hours	24 hours	10 Days	10 Days
Average EMS Response Time in Minutes (Emergency/Non-Emergency) Dispatch to Arrival – Delta Township	5.3	5.6	5.5	5.5
Fire Response Time – Average Minutes Response Time per Alarm (Alarm to First Arriving Apparatus) – Delta Township	5.5	3.7	3.9	3.9
Average EMS Response Time in Minutes (Emergency/Non-Emergency) Dispatch to Arrival – Looking Glass Regional Fire Authority	9.8	9.5	8.7	8.7
Fire Response Time – Average Minutes Response Time per Alarm (Alarm to First Arriving Apparatus) – Looking Glass Regional Fire Authority	N/A	8.5	7.7	7.7
Overtime Costs for Metro Training	\$30,000	\$15,000	\$5,000	\$10,000
Fire Runs (YTD – November 20, 2014)	1,512	2,087	1,784	N/A
EMS Runs (YTD – November 20, 2014)	3,750	3,973	3,750	N/A
Work Related Injuries	12	9	0	N/A
Training Hours – Department Wide	4,000	6,500	6,000	6,500
Percentage Operation Costs to General Fund Total Budget – Fire	15.2%	12.30%	14.60%	12.10%
Percentage Operation Costs to General Fund Total Budget – Looking Glass Fire	N/A	2.40%	2.40%	2.40%
Percentage operation Costs to General Fund Total Budget – Ambulance	N/A	16.10%	15.40%	16.00%
Percentage Operation Costs to General Fund Total Budget – EOC	.1%	.09%	.18%	.14%



**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>995,606</b>
<b>703 Salaries &amp; Wages - Temporary</b>	<b>37,500</b>
<b>704 Salaries &amp; Wages - Overtime</b>	<b>65,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>27,816</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>83,844</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>40,914</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>229,041</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>30,793</b>
<b>721 Pension</b> 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>96,337</b>

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>723 Food Allowance</b>	<b>7,705</b>
A contractual item negotiated with the firefighters union for full time employees only.	
<b>724 Uniform Allowance</b>	<b>7,500</b>
<b>728 Office Supplies</b>	<b>1,300</b>
<b>729 Photo Copies</b>	<b>400</b>
<b>730 Postage</b>	<b>500</b>
<b>731 Publications</b>	<b>400</b>
<b>740 Operating Supplies</b>	<b>29,500</b>
Replace 10 sets of Turnout Gear	<b>11,500</b>
Replacement of 2 gas detectors - New Eng. & T-436	<b>2,500</b>
Replacement Fire Hose	<b>2,500</b>
Replacement tech rope rescue equipment	<b>3,000</b>
Haz-Mat dragger tubes/pump replacement	<b>3,000</b>
Other supplies - replace halligans/hooks	<b>7,000</b>
<b>759 Tools</b>	<b>500</b>
<b>776 Repair &amp; Maintenance Supplies - Building</b>	<b>5,000</b>
<b>778 Repair &amp; Maintenance Supplies - Equipment</b>	<b>7,500</b>
Maintenance for SCBA unity and air cylinder.	
<b>806 Contractual Services</b>	<b>5,000</b>
CPSE accreditation and other.	
<b>851 Radio Maintenance</b>	<b>6,500</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>852 Telephone</b>		<b>7,000</b>
	Cell Phones (includes air cards EKG/MCTS)	<b>5,000</b>
	Land Lines	<b>1,500</b>
	Repairs	<b>500</b>
<b>862 Gasoline</b>		<b>37,500</b>
<b>863 Vehicle Maintenance</b>		<b>50,000</b>
<b>881 Fire Prevention</b>		<b>8,750</b>
	Increase awareness to include K-8 vs. K-5	<b>8,000</b>
	Educational props	<b>750</b>
<b>903 Printing</b>		<b>700</b>
<b>911 Fleet Insurance</b>		<b>13,750</b>
<b>912 Liability Insurance</b>		<b>10,100</b>
<b>921 Electricity</b>		<b>20,000</b>
<b>922 Heat</b>		<b>15,000</b>
<b>923 Sewer and Water</b>		<b>2,500</b>
<b>931 Repair &amp; Maintenance - Building</b>		<b>13,000</b>
	Includes station #1 - exhaust system repair, replace sliding door.	
<b>933 Repair &amp; Maintenance - Equipment</b>		<b>5,000</b>
<b>934 Opticom Upgrades and Repair</b>		<b>2,000</b>
<b>943 Rental - Hydrants</b>		<b>139,860</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
		<hr/>
<b>957</b>	<b>Education &amp; Training</b>	<b>14,250</b>
	Target Safety software training	
	Blue Card training	
	Outside training as allowed by union contract	
<b>959</b>	<b>Membership &amp; Dues</b>	<b>4,720</b>
	NFPA, IAAI, MFIS	<b>1,280</b>
	Professional memberships - Chief & A/C, NFPA codes	<b>2,000</b>
	Fire Insp. & Fire Invest Certifications (3 yrs.)	<b>1,440</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>3,500</b>
	Includes FDIC, IAFC, CPSE, and Mi Chiefs (2 ea.)	
<b>970</b>	<b>Capital Outlay</b>	<b>19,400</b>
	Upgrade 15 SCBA facepieces & voice amps (NFPA standard)	<b>11,500</b>
	Respiratory fit test machine	<b>4,400</b>
	New copy machine	<b>3,500</b>
<b>TOTAL</b>		<hr/> <b>\$2,045,686</b> <hr/>

**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 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>	
702	Salaries & Wages - Regular	909,793	934,292	945,585	995,606
703	Salaries & Wages - Temporary	54,836	63,488	32,100	37,500
704	Salaries & Wages - OT	92,754	96,300	45,000	65,000
706	Salaries & Wages - Longevity	24,178	25,990	26,134	27,816
715	F.I.C.A.	81,051	84,545	77,413	83,844
717	Worker's Comp. Insurance	32,446	37,588	37,405	40,914
719	Health Insurance	166,866	169,898	202,487	229,041
720	Life, Dental & LTD Insurance	29,982	28,337	30,094	30,793
721	Pension	92,819	96,303	90,009	96,337
723	Food Allowance	6,964	6,893	7,116	7,705
724	Cleaning/Laundry/Uniforms	7,320	10,539	7,500	7,500
728	Office Supplies	1,103	919	1,200	1,300
729	Photo Copies	465	261	400	400
730	Postage	1,282	237	500	500
731	Publications	-	1,039	400	400
740	Operating Supplies	43,234	42,011	40,000	29,500
759	Tools	242	96	500	500
776	Building Maintenance Supplies	6,642	2,418	5,000	5,000
778	Equipment Maintenance Supplies	4,189	7,516	5,000	7,500
780	Grounds Maintenance Supplies	-	33	500	
806	Contractual Services	17,333	9,468	5,000	5,000
851	Radio Maintenance	8,019	6,588	7,500	6,500
852	Telephone	9,257	7,336	8,000	7,000
861	Mileage	40		-	
862	Gasoline & Diesel	29,384	29,262	30,000	37,500
863	Vehicle Maintenance	39,834	57,199	50,000	50,000
881	Fire Prevention	7,776	6,164	7,000	8,750
903	Printing	57	58	700	700
911	Fleet Insurance	11,600	12,200	12,200	13,750
912	Liability Insurance	8,500	9,000	9,000	10,100
921	Electricity	18,472	20,293	20,000	20,000
922	Heat	8,410	9,032	12,500	15,000
923	Sewer & Water	3,366	2,455	2,400	2,500
931	R & M Services- Building	6,579	2,236	12,000	13,000
933	R & M Service - Equipment	5,054	9,066	3,000	5,000
934	R & M Services - Opticom	2,958	1,816	2,000	2,000
943	Rentals - Hydrant	137,830	137,970	138,000	139,860
957	Education & Training	16,223	6,860	9,750	14,250
959	Memberships & Dues	1,717	654	2,000	4,720

**DELTA TOWNSHIP**

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**FIRE GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Fire Department - 336**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>960</b> Meetings, Conf. & Seminars	2,676	3,734	3,500	3,500
<b>970</b> Capital Outlay	246,367	25,351	476,500	19,400
<b>Total Fire Department</b>	<b>2,137,618</b>	<b>1,965,445</b>	<b>2,365,393</b>	<b>2,045,686</b>
<i>Total FTEs</i>	30.0	30.0	28.5	28.5

<b>Summary</b>				
Personnel Services	1,491,689	1,543,634	1,493,343	1,614,556
Supplies	93,861	94,331	91,000	90,100
Services	127,155	131,711	130,100	135,450
Insurance	20,100	21,200	21,200	23,850
Education & Training	20,616	11,248	15,250	22,470
Debt Payments	-	-	-	-
Capital Outlay	246,367	25,351	476,500	19,400
Grants and Other	137,830	137,970	138,000	139,860
<b>Total Fire Department</b>	<b>2,137,618</b>	<b>1,965,445</b>	<b>2,365,393</b>	<b>2,045,686</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>740 Operating Supplies</b>	<b>500</b>
<b>806 Contractual Services</b> Annual and preventative maintenance for tornado sirens and other related emergency operations.	<b>4,500</b>
<b>852 Telephone</b>	<b>500</b>
<b>921 Electricity</b>	<b>6,500</b>
<b>970 Capital Outlay</b> Proposed expenses for equipment as may be required during FY 2015.	<b>12,000</b>
<b>TOTAL</b>	<u><b>24,000</b></u>

**DELTA TOWNSHIP**

**EOC GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending, December 31:

**Emergency Operations - 336.344**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>726</b> Disaster Relief Supplies				
<b>740</b> Operating Supplies	290		500	500
<b>778</b> Equipment Maintenance Supplies	0		100	
<b>806</b> Contractual Services	4402	4,942	4,500	4,500
<b>852</b> Telephone	0		500	500
<b>921</b> Electricity	5270	5,678	7,000	6,500
<b>931</b> R & M Services - Building	0		500	
<b>933</b> R & M Services - Equipment	0		400	
<b>960</b> Meetings, Conf. & Seminars	72	483	600	
<b>970</b> Capital Outlay		-	15,000	12,000
<b>Total Emergency Operations</b>	<b>10,034</b>	<b>11,103</b>	<b>29,100</b>	<b>24,000</b>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

<b>Summary</b>				
Supplies	290	-	600	500
Services	9,744	11,103	13,500	11,500
Capital Outlay		-	15,000	12,000
<b>Total EOC</b>	<b>10,034</b>	<b>11,103</b>	<b>29,100</b>	<b>24,000</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b> Budget amount represents the salaries for authorized positions, both non-bargaining and bargaining full-time employees.	<b>1,278,582</b>
<b>703 Salaries &amp; Wages - Temporary</b> Budget amount represents wages for part-time firefighters.	<b>60,600</b>
<b>704 Salaries &amp; Wages - Overtime</b> Reduction of \$15,000 as a result of limiting full-time vacations to one person per day.	<b>70,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>17,754</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>103,949</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>53,246</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>258,790</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>41,010</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>721</b>	<b>Pension</b> 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>118,655</b>
<b>723</b>	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full time employees only.	<b>12,453</b>
<b>724</b>	<b>Uniform Allowance</b> Work uniforms and cleaning expenses are provided for all firefighters and EMS.	<b>7,500</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> Replacement batteries for LP15 and Lucas.	<b>12,000</b>
<b>760</b>	<b>Medical Supplies</b>	<b>54,000</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>	<b>500</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>806</b>	<b>Contract Services</b>	<b>28,290</b>
	New LifePak reduced maintenance contract	<b>13,500</b>
	CPSE accreditation	<b>2,500</b>
	Image Trend - data cube & CAD integration	<b>12,290</b>
<b>815.010</b>	<b>Ambulance Fees - Residents</b>	<b>185,000</b>
<b>851</b>	<b>Radio Maintenance</b>	<b>8,500</b>
<b>852</b>	<b>Telephone</b>	<b>5,000</b>
	Cell & air card phone service & equipment	<b>3,500</b>
	Landline phones & equipment	<b>1,500</b>
<b>862</b>	<b>Gasoline</b>	<b>30,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>18,000</b>
<b>903</b>	<b>Printing</b>	<b>900</b>
	Protocols and short medical report forms.	
<b>911</b>	<b>Fleet Insurance</b>	<b>7,900</b>
<b>912</b>	<b>Liability Insurance</b>	<b>12,400</b>
<b>921</b>	<b>Electricity</b>	<b>18,500</b>
<b>922</b>	<b>Heat</b>	<b>16,500</b>
<b>923</b>	<b>Sewer and Water</b>	<b>2,500</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>12,000</b>
	Includes station #1 exhaust system repair.	
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>1,500</b>
<b>934</b>	<b>Opticom Upgrades and Repair</b>	<b>4,500</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>957</b>	<b>Education &amp; Training</b>	<b>12,750</b>
	ACLS	<b>2,500</b>
	IC cert., Instructor recerts., Continuing education	<b>2,500</b>
	Outside training to meet add'l rectr requirements	<b>5,000</b>
	Target safety - web bash MIOSHA compl. trng. with RMS	<b>2,750</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>750</b>
	Funds budgeted to include the following, but not limited to: International Association of Fire Chiefs, Michigan Fire Chief's Tri County Fire Chief Association, Michigan State Fire Inspectors Association, National Emergency Management Association, National Fire Protection Assoc.	
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>2,500</b>
	IAFC, EMS IC, and 1/2 CPSE EMS Accreditation Conference.	
<b>970</b>	<b>Capital Outlay</b>	<b>236,900</b>
	Replacement ambulance	<b>188,000</b>
	LUCAS mechan CPR devices for ambulances (3 ea.)	<b>36,000</b>
	1/2 copy machine	<b>3,500</b>
	Replacement suction units (6 ea.)	<b>2,500</b>
	Electronic thermometers (6 ea.)	<b>2,500</b>
	Resp-fit machine	<b>4,400</b>
<b>TOTAL</b>		<hr/> <b>2,703,879</b> <hr/>

**DELTA TOWNSHIP**

**AMBULANCE ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Ambulance Activity - 651**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	1,121,406	1,124,926	1,319,971	1,278,582
<b>703</b> Salaries & Wages - Temporary	45,670	90,656	45,000	60,600
<b>704</b> Salaries & Wages - OT	102,334	94,222	35,000	70,000
<b>706</b> Salaries & Wages - Longevity	12,448	12,947	17,191	17,754
<b>715</b> F.I.C.A.	95,492	99,855	106,733	103,949
<b>717</b> Worker's Comp. Insurance	38,984	46,363	53,613	53,246
<b>719</b> Health Insurance	203,248	199,085	293,837	258,790
<b>720</b> Life, Dental & LTD Insurance	33,545	35,118	45,872	41,010
<b>721</b> Pension	117,624	109,642	122,143	118,655
<b>723</b> Food Allowance	9,942	9,885	13,046	12,453
<b>724</b> Cleaning/Laundry/Uniform	5,880	7,987	7,000	7,500
<b>728</b> Office Supplies	1,236	947	2,000	2,000
<b>729</b> Photo Copies	-		250	250
<b>730</b> Postage	216	166	250	250
<b>731</b> Publications	-		450	450
<b>740</b> Operating Supplies	7,814	8,284	12,000	12,000
<b>760</b> Medical Supplies	59,555	48,664	52,000	54,000
<b>776</b> Building Maintenance Supplies	8,147	5,143	5,000	5,000
<b>778</b> Equipment Maintenance Supplies	5,172	3,102	2,500	2,500
<b>780</b> Grounds Maintenance Supplies	-		500	500
<b>806</b> Contractual Services	14,249	9,353	16,000	28,290
<b>815</b> Ambulance Fees-Residents	211,161	172,147	185,000	185,000
<b>851</b> Radio Maintenance	8,123	10,272	8,500	8,500
<b>852</b> Telephone	4,563	3,723	5,000	5,000
<b>861</b> Mileage				
<b>862</b> Gasoline & Diesel	24,230	28,013	24,000	30,000
<b>863</b> Vehicle Maintenance	33,430	31,334	18,000	18,000
<b>903</b> Printing	376	219	900	900
<b>911</b> Fleet Insurance	8,300	6,900	8,300	7,900
<b>912</b> Liability Insurance	11,000	11,600	11,600	12,400
<b>921</b> Electricity	18,291	20,089	18,500	18,500
<b>922</b> Heat	8,410	9,032	15,000	16,500
<b>923</b> Sewer & Water	3,087	2,170	2,500	2,500
<b>931</b> R & M Services - Building	6,273	3,179	12,000	12,000
<b>933</b> R & M Services - Equipment	895	1,534	1,500	1,500
<b>934</b> R & M Services - Opticom	-		2,500	4,500
<b>957</b> Education & Training	4,549	10,828	10,250	12,750

**DELTA TOWNSHIP**

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**AMBULANCE ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Ambulance Activity - 651**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>959</b> Memberships & Dues	680	120	600	750
<b>960</b> Meetings, Conf. & Seminars	1,060	1,018	2,000	2,500
<b>963</b> Miscellaneous - Other		913	-	
<b>970</b> Capital Outlay	45,680	388,897	15,500	236,900
<b>Total Ambulance Activity</b>	<b>2,273,070</b>	<b>2,608,333</b>	<b>2,492,006</b>	<b>2,703,879</b>
<i>Total FTEs</i>	20.0	20.0	22.0	22.0

<b>Summary</b>				
Personnel Services	1,780,693	1,822,699	2,052,406	2,015,039
Supplies	112,250	103,219	105,950	114,450
Services	308,858	263,052	285,400	301,190
Insurance	19,300	18,500	19,900	20,300
Education & Training	6,289	11,966	12,850	16,000
Capital Outlay	45,680	388,897	15,500	236,900
<b>Total Ambulance Activity</b>	<b>2,273,070</b>	<b>2,608,333</b>	<b>2,492,006</b>	<b>2,703,879</b>

**DELTA TOWNSHIP**

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**LOOKING GLASS (LGRFA)  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336.333**

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b> Three full-time employees.	<b>153,618</b>
<b>703 Salaries &amp; Wages - Temporary</b>	<b>106,050</b>
<b>704 Salaries &amp; Wages - Overtime</b>	<b>20,000</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>19,775</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>9,474</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>27,362</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>5,273</b>
<b>721 Pension</b> 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>13,412</b>
<b>723 Food Allowance</b> A contractual item negotiated with the firefighters union for full time employees only.	<b>1,779</b>
<b>724 Uniform Allowance</b> Based on 3 FT and 12 PT employees.	<b>1,500</b>

**DELTA TOWNSHIP**

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**LOOKING GLASS (LGRFA)  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-336.333**

	<b>Approved 2015</b>
<b>740 Operating Supplies</b>	<b>3,000</b>
<b>760 Medical Supplies</b>	<b>6,600</b>
<b>806 Contractual Services</b> Ambulance Only - LifePak 15 maintenance contract & other.	<b>1,000</b>
<b>851 Radio Maintenance</b>	<b>1,000</b>
<b>852 Telephone</b> Station #2 (LGRFA) officer cell phone.	<b>300</b>
<b>862 Gasoline</b>	<b>5,000</b>
<b>911 Fleet Insurance</b>	<b>2,250</b>
<b>957 Education &amp; Training</b>	<b>4,500</b>
<b>TOTAL</b>	<b><u>\$381,893</u></b>

**DELTA TOWNSHIP**

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

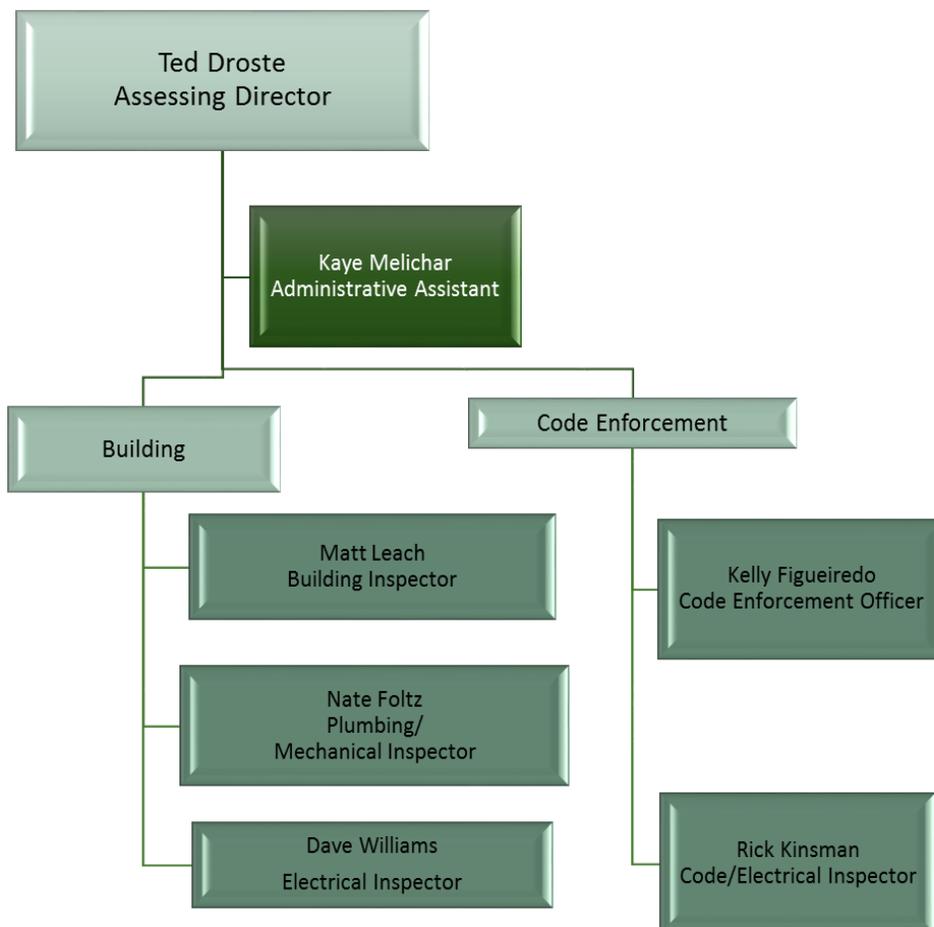
**Looking Glass Reginal Fire**

<b>Acct #</b> 336.333	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	102,391	139,600	152,097	153,618
<b>703</b> Salaries & Wages - Temporary	112,521	98,575	106,050	106,050
<b>704</b> Salaries & Wages - OT	9,886	17,003	15,000	20,000
<b>715</b> F.I.C.A.	17,067	19,756	18,880	19,775
<b>717</b> Worker's Comp. Insurance	3,359	4,328	9,399	9,474
<b>719</b> Health Insurance	17,751	23,665	25,992	27,362
<b>720</b> Life, Dental & LTD Insurance	2,298	5,024	5,335	5,273
<b>721</b> Pension	6,746	13,995	13,689	13,412
<b>723</b> Food Allowance	1,000	1,778	1,779	1,779
<b>724</b> Cleaning/Laundry/Uniform	830	234	1,500	1,500
<b>740</b> Operating Supplies	31,589	202	2,500	2,500
<b>760</b> Medical Supplies	3,812	7,038	6,475	6,600
<b>778</b> Equipment Maintenance Suplies			500	500
<b>806</b> Contractual Services	7,190	263	1,000	1,000
<b>851</b> Radio Maintenance	761	326	1,000	1,000
<b>852</b> Telephone			300	300
<b>862</b> Gasoline & Diesel	2,083	6,962	4,500	5,000
<b>911</b> Fleet Insurance		1,916	2,000	2,250
<b>957</b> Education & Training	196	1,655	4,500	4,500
<b>Total LGRFA</b>	<b>319,480</b>	<b>342,320</b>	<b>372,496</b>	<b>381,893</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	273,019	323,724	348,221	356,743
Supplies	38,314	14,436	15,475	16,100
Services	7,951	589	2,300	2,300
Insurance	-	1,916	2,000	2,250
Education & Training	196	1,655	4,500	4,500
Capital Outlay	-	-	-	-
<b>Total Information Technology</b>	<b>319,480</b>	<b>342,320</b>	<b>372,496</b>	<b>381,893</b>



**COMMUNITY DEVELOPMENT DEPARTMENT  
BUILDING DIVISION  
FY 2015 BUDGET**



## DELTA TOWNSHIP

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### COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION

The Building Division is responsible for the administration of all building, plumbing, mechanical, and electrical permit activity. The Division also assumes the responsibility for the administration of the property maintenance ordinance and code enforcement obligations.

The primary function of the Department is to ensure compliance with all applicable State and Federal Building Codes and to maintain, protect, and enhance the public health and safety, by establishing enforceable requirements. The core responsibilities of the Division are:

- Oversight and approval of pre-construction plan review documents
- Involved with the permitting process for all property types, including residential, commercial, and industrial.
- Development and distribution of all permit type applications
- Administration of all Building and related Trades, permit activity
- Site-Inspections for all permit activity
- Site-Inspections for all code enforcement activity
- Administration of a wide variety of Township ordinances including, signs, noise, blight, rental registration, rental inspection, and sewer
- Assist architects, engineers, code officials, and homeowners with construction related questions
- Storing and archiving permit applications and plans electronically
- Prepares and distributes brochures and other public information on permit requirements

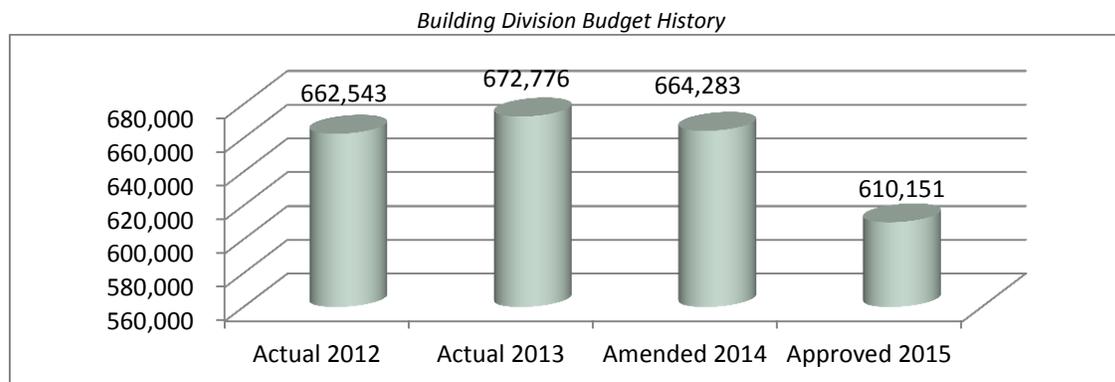
The principal focus of the Building Division is to manage tough regulations in a fair and impartial manner to assure safe and quality construction. Staff operates with an 'easy-to-do business' approach that goes the extra mile to help taxpayers and contractors, while closely following the Township ordinances at the same time.

#### Goals

- Implement several new "workflows" within the software – reduce number of expired permits.
- Enhance customer service by creating and implementing a step-by-step process for creating projects and issuing permits
- Improve the code enforcement process
- Monitor changes to the codes & ordinances and stay current with updates
- Scan historical plans for archival, and future retrieval when needed
- Improve the usability of the online Permitting process by having staff becoming more knowledgeable of the process
- Improve efficiency by use of program "quick text" functionality for rental and electrical common violations.
- Improve efficiency of Plan Review process.
- Have an updated and active Policy and Procedure manual
- Improve temporary sign enforcement process
- Improve monitoring and finalization of sign projects

## DELTA TOWNSHIP

- Improve code enforcement process to assist trade's inspector's follow up



### 2015 Performance Objectives

1. Workflows will be expanded to automate several of the contractor and Home-Owner notifications within the Permitting and Inspection process. For example:
  - a) Instantly send an email, and/or create a letter, upon issuance of a new Permit. Therefore, they will be alerted a permit has been secured, and what their responsibilities are.
  - b) Instantly notify contractors and homeowners, via email, the results of new inspection. Therefore, no need to contact the office or visit the jobsite to know the status of the inspection.
  - c) Automatically send reminder notifications to inspectors and contractors to alert them Permits are near their expiration date. This will assure permits don't go 'stale' and permits are followed up on.
2. Develop new chapters to the Policy and Procedure Manual that identifies a 'step-by-step' process for securing Permits via the web, by mail, and in-person. Therefore, we will have a repeatable approach that can be followed by everyone. All staff will receive training as necessary.
3. Expand the Inspection and Enforcement process to include more taxpayer accountability. For example, more active patrol of the sign ordinance and issuance of tickets if needed.
4. The Department will monitor code changes & ordinances updates and stay current with current regulations. Staff will attend up to 300 hours of continuing education to stay current with changes.
5. Begin scanning process of all historical Building Plans, including both Commercial and Residential. This will be performed by temporary help.
6. All staff should understand the online process, and how it is done. Therefore, the Policy and Procedure Manual will be updated to provide step-by-step instructions.
7. Many of the "common" violations can be procedurally improved when we implement "quick text" functionality for rental and electrical common violations, along with other permit types. This allows us to standardize the process and perform more inspections.
8. Implement a new plan involving the Plan Review Process that is consistent across all Permit/Trade types.

## DELTA TOWNSHIP

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9. The current Policy and Procedure Manual requires revisions to accommodate technology changes, and process updates. The new policy will be written to provide step-by-step methods for specific tasks.
10. The Department continues to upgrade our process for tracking temporary sign permits. We will develop a more formal enforcement policy where we can monitor all activity.
11. The Department will improve the enforcement of sign projects. This will include getting photos when signs are installed, and closing out projects timely to not hold up certificate of occupancies.
12. The Department will set up a code enforcement process to help trade inspector's follow up on violations where there was no-response to letters issued by inspectors. This will assist us in making sure Permits are inspected as necessary.

Output Indicators	2012	2013	2014	Target 2015
Total Number of FTE Training Hours	229	300	300	300
<b>Total Number of Inspections for Department</b>	7,058	7,106	7,000	7,000
Number of Code Enforcement Inspections (Blight, Signs, Etc.)	644	514	527	550
Number of Rental Inspections	3,750	2,990	3,000	3,000
Number of Trade Inspections	3,463	3,739	3,894	3,900
<b>TOTAL Number of Permits Issued</b>	<b>1,964</b>	<b>2,129</b>	<b>2,249</b>	<b>2,335</b>
Number of Building Permits [w/roof]	307	379	442	450
Number of Electrical Permits	525	567	634	650
Number of Sign Permits	100	95	60	75
Number of Mechanical Permits	681	677	674	700
Number of Plumbing Permits	276	298	307	325
Number of Sewer Permits	75	87	91	90
Number of Tent Permits	0	0	19	20
Number of Sidewalk Permits	0	26	22	25
Percentage of operation costs to General Fund total budget	4.4%	4.4%	4.1%	3.6%
<i>Note: 2014 Estimated for October, November, and December</i>				

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>396,439</b>
<b>706 Salaries &amp; Wages - Longevity</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 employees' base wage on November 30 of each year.	<b>9,422</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>31,041</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>2,842</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>75,731</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>11,852</b>
<b>721 Pension</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>48,387</b>
<b>728 Office Supplies</b>	<b>2,000</b>
General office supplies	<b>1,700</b>
Township logo shirts for field work - (2 / employee)	<b>300</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</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>2,600</b>
<b>852</b>	<b>Telephone</b>	<b>3,420</b>
	Cell phone reimbursement - \$25 / mo.	<b>1,500</b>
	Twp. leased air-card for remote data collection \$40 / mo.	<b>1,920</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>957</b>	<b>Education &amp; Training</b>	<b>2,000</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>1,127</b>
	Inspector registrations with the state	<b>225</b>
	ICC membership dues	<b>125</b>
	Annual dues for IA EI & NFPA	<b>267</b>
	Annual certifications - CEI-M, Plumb. & Mech. Organizations	<b>510</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>4,690</b>
	COCM Spring/Fall (2 people)	<b>1850</b>
	IAEI Winter/Summer (2 people)	<b>1740</b>
	PIAM conference	<b>300</b>
	MIAM training	<b>300</b>
	Code enforcement training	<b>500</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
		<hr/>
<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 replacement	<b>4,500</b>
<b>TOTAL</b>		<hr/> <b>610,151</b> <hr/>

**DELTA TOWNSHIP**

**BUILDING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Building Division - 371**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>702</b> Salaries & Wages - Regular	450,022	403,789	430,397	396,439
<b>703</b> Salaries & Wages - Temporary	916	1,160	2,500	
<b>706</b> Salaries & Wages - Longevity	12,582	11,520	11,635	9,422
<b>715</b> F.I.C.A.	34,778	30,780	33,739	31,041
<b>717</b> Worker's Comp. Insurance	3,266	2,754	3,151	2,842
<b>719</b> Health Insurance	65,907	66,387	80,279	75,731
<b>720</b> Life, Dental & LTD Insurance	11,125	10,945	11,173	11,852
<b>721</b> Pension	52,465	48,402	53,179	48,387
<b>728</b> Office supplies	1,848	1,131	2,000	2,000
<b>729</b> Photo Copies	1,054	234	500	500
<b>730</b> Postage	1,634	1,430	1,500	1,500
<b>731</b> Publications	-	168	1,100	1,100
<b>740</b> Operating Supplies	81	547		
<b>806</b> Contractual Services	2,400	2,450	2,500	2,600
<b>852</b> Telephone	2,898	1,690	3,000	3,420
<b>862</b> Gasoline & Diesel	7,559	6,537	7,000	7,000
<b>863</b> Vehicle Maintenance	1,995	2,889	3,000	3,000
<b>903</b> Printing	312	1,070	300	300
<b>911</b> Fleet Insurance	3,130	3,300	3,130	
<b>957</b> Education & Training	3,535	200	3,500	2,000
<b>959</b> Memberships & Dues	2,064	499	1,000	1,127
<b>960</b> Meetings, Conf. & Seminars	2,659	2,869	4,500	4,690
<b>963</b> Miscellaneous - Other	143	41	200	200
<b>970</b> Capital Outlay	170	36,724	5,000	5,000
<b>Total Building Division</b>	<b>662,543</b>	<b>637,516</b>	<b>664,283</b>	<b>610,151</b>
<i>Total FTEs</i>	7.0	6.5	6.5	6.0

<b>Summary</b>				
Personnel Services	631,061	575,737	626,053	575,714
Supplies	12,176	10,088	12,300	12,300
Services	7,605	8,099	8,800	9,320
Insurance	3,130	3,300	3,130	-
Education & Training	8,401	3,568	9,000	7,817
Capital Outlay	170	36,724	5,000	5,000
<b>Total Building Division</b>	<b>662,543</b>	<b>637,516</b>	<b>664,283</b>	<b>610,151</b>



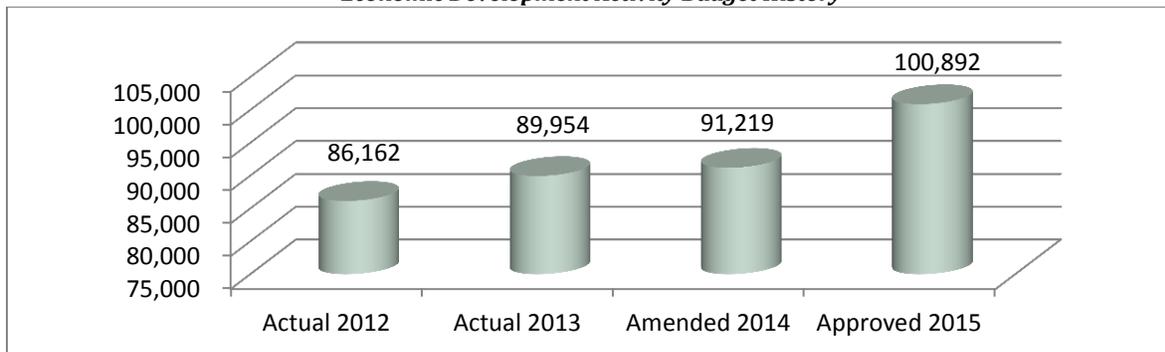
**ECONOMIC DEVELOPMENT ACTIVITY**

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**

- Assist in the redevelopment of the West Saginaw Highway Retail Corridor east of Elmwood Road
- Continue business recruitment efforts
- Continue efforts to retain existing business and industry
- Continue to keep the Sales Force data base current (add and delete businesses)

*Economic Development Activity Budget History*



**Objectives**

1. Recruit Businesses identified in the 2012 Saginaw Highway Market Analysis (Goal #2)
2. Attend ground breakings, grand openings and similar events (Goal #3)
3. Keep the Sales Force Data Base up-to-date (Goal #4)
4. Conduct retention calls to businesses and industries (Goal #3)
5. Continue “drop in” and assistance calls to existing businesses (Goal #3)
6. Respond to Michigan EDC and LEAP site search requests (Goal #2)
7. Assist in processing IFT requests (Goal #3)
8. Outreach to prospective developers of declining West Saginaw Highway properties (Goal #1)
9. Coordinate the installation of the Art Sculpture at the Canal Road and West Saginaw Highway intersection

## DELTA TOWNSHIP

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<b>Output Indicators</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Number of retention visits	50	50	48
Number of joint business calls with MEDC staff	12	12	10
Number of Welcome Calls to new businesses	10	10	12
Number of Economic Development seminars attended	6	6	6
Percentage of operation costs to General Fund Total Budget	0.6%	0.5%	0.6%

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b> Budget amount represents the 1/2 of the salary for one authorized position.	<b>76,188</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>5,828</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>112</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>3,000</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>1,649</b>
<b>721 Pension</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>9,430</b>
<b>731 Publications</b> Includes the purchase of publications used in the performance of department responsibilities.	<b>500</b>
<b>852 Telephone</b>	<b>1,200</b>
<b>861 Mileage</b>	<b>400</b>
<b>903 Printing</b> Costs associated with professional printing.	<b>300</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>957 Education &amp; Training</b>		<b>1,000</b>
Classes offered by The MI Economic Developers Assoc. and International Economic Development Assoc.		
<b>959 Membership &amp; Dues</b>		<b>585</b>
MI Economic Developers Assoc. Membership	<b>240</b>	
International Economic Development Membership	<b>345</b>	
<b>960 Meetings, Conferences &amp; Seminars</b>		<b>700</b>
Funding for the annual Michigan Economic Developers Assoc. conference.		
<b>TOTAL</b>		<u><u><b>100,892</b></u></u>

**DELTA TOWNSHIP**

**EDC ACTIVITY GENERAL FUND**

**Detail of Expenditures**

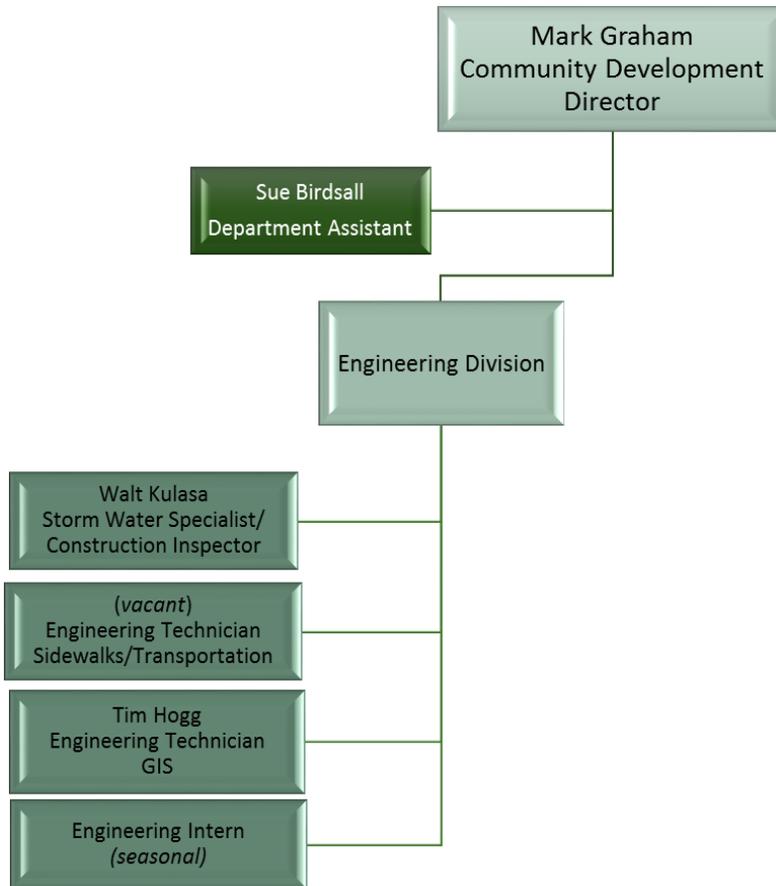
Fiscal Year Ending December 31:

**EDC Activity - 728**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
<b>702</b> Salaries & Wages - Regular	66,615	68,515	68,525	76,188
<b>715</b> F.I.C.A.	5,252	5,457	5,242	5,828
<b>717</b> Worker's Comp. Insurance	109	106	109	112
<b>719</b> Health Insurance	2,500	2,500	2,500	3,000
<b>720</b> Life, Dental & LTD Insurance	1,468	1,588	1,592	1,649
<b>721</b> Pension	8,269	8,533	8,566	9,430
<b>731</b> Publications	-		500	500
<b>852</b> Telephone	1,015	1,020	1,200	1,200
<b>861</b> Mileage	-		400	400
<b>903</b> Printing	-	45	300	300
<b>957</b> Education & Training	416		1,000	1,000
<b>959</b> Memberships & Dues	260	684	585	585
<b>960</b> Meetings, Conf. & Seminars	258	111	700	700
<b>Total EDC Activity</b>	<b><u>86,162</u></b>	<b><u>88,559</u></b>	<b><u>91,219</u></b>	<b><u>100,892</u></b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<b>Summary</b>				
Personnel Services	84,213	86,699	86,534	96,207
Supplies	1,015	1,020	2,100	2,100
Services	-	45	300	300
Education & Training	934	795	2,285	2,285
Capital Outlay	-	-	-	-
<b>Total EDC Activity</b>	<b><u>86,162</u></b>	<b><u>88,559</u></b>	<b><u>91,219</u></b>	<b><u>100,892</u></b>

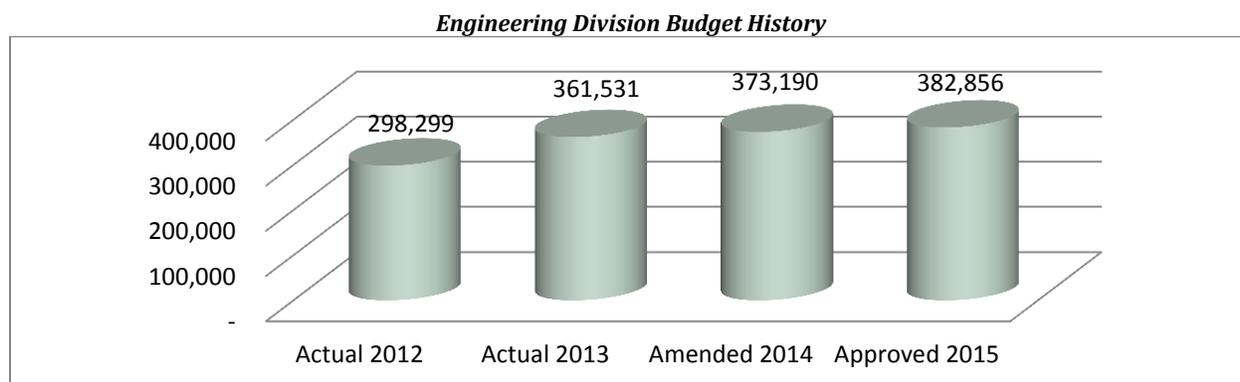
# COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION FY 2015 BUDGET



## 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.



### 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 engineering related activities
- Provide engineering assistance to other agencies as needed

### 2015 Performance Objectives

1. Coordinate Sidewalk/Pathway Programs: (Goal #1)
  - a. Initiate Year Four of the Five Year Sidewalk Repair Program
  - b. Repair of the West Saginaw sidewalk over the Carrier Creek
  - c. Stabilization of the East-West Pathway Slope at the Carrier Creek
  - d. Construct the Canal Road sidewalk north of Chapel Hill Drive
  - e. Draft a Trails Map for the Township's Website
2. Continue monitoring the well capping program and ways to improve it (Goal #2)
3. Continue to respond to the requirements of the Phase II Storm-water Program (Goal #5)
4. Assist the Parks Department in implementing projects from DNR grants (Goal #6)
5. Draft graphics for the redevelopment of deteriorated W. Saginaw properties (Goal #6)
6. Participate in efforts to draft an ADA Transition Plan for Township facilities (Goal #1)
7. Continue efforts to convert "orphan" drains to public drains (Goal #6)

## DELTA TOWNSHIP

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8. Design the relocation of the Bellaire Hills Lift Station on Willow Highway. (Goal #2)

<b>Output Indicators</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Lineal feet of sidewalk repaired and/or replaced	1,250	1,487	1,250
Number of sidewalk ramps repaired to ADA	30	64	30
Number of site plans reviewed	15	17	15
Billable hours for engineering services	104	262	200
Wells abandoned per the well program	15	3	6

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>192,561</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b>	<b>54,600</b>
	One part-time year-round Prof. Engineer	<b>48,000</b>
	Summer Intern	<b>6,600</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b>	<b>4,872</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>20,568</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>961</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>44,237</b>
	Premiums for health care coverage for full-time employees and their dependents.	
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b>	<b>5,929</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>23,298</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</b>	<b>Office Supplies</b>	<b>2,500</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>729</b>	<b>Photo Copies</b>	<b>800</b>
<b>730</b>	<b>Postage</b>	<b>1,000</b>
<b>731</b>	<b>Publications</b>	<b>500</b>
<b>740</b>	<b>Operating Supplies</b>	<b>3,000</b>
<b>778</b>	<b>Repair &amp; Maintenance - Supplies</b>	<b>1,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>13,000</b>
	Miscellaneous surveying.	<b>5,000</b>
	Aerial photography (5 yr. flyover)	<b>8,000</b>
<b>851</b>	<b>Radio Maintenance</b>	<b>300</b>
<b>852</b>	<b>Telephone</b>	<b>500</b>
<b>861</b>	<b>Auto Allowance/Mileage</b>	<b>300</b>
<b>862</b>	<b>Gasoline</b>	<b>2,500</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>1,500</b>
<b>903</b>	<b>Printing</b>	<b>600</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>1,680</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>250</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>2,000</b>

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>959 Membership &amp; Dues</b> 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>
<b>960 Meetings, Conferences &amp; Seminars</b>	<b>1,200</b>
<b>970 Capital Outlay</b> Computer replacement.	<b>1,200</b>
<b>TOTAL</b>	<b><u>382,856</u></b>

**DELTA TOWNSHIP**

**ENGINEERING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

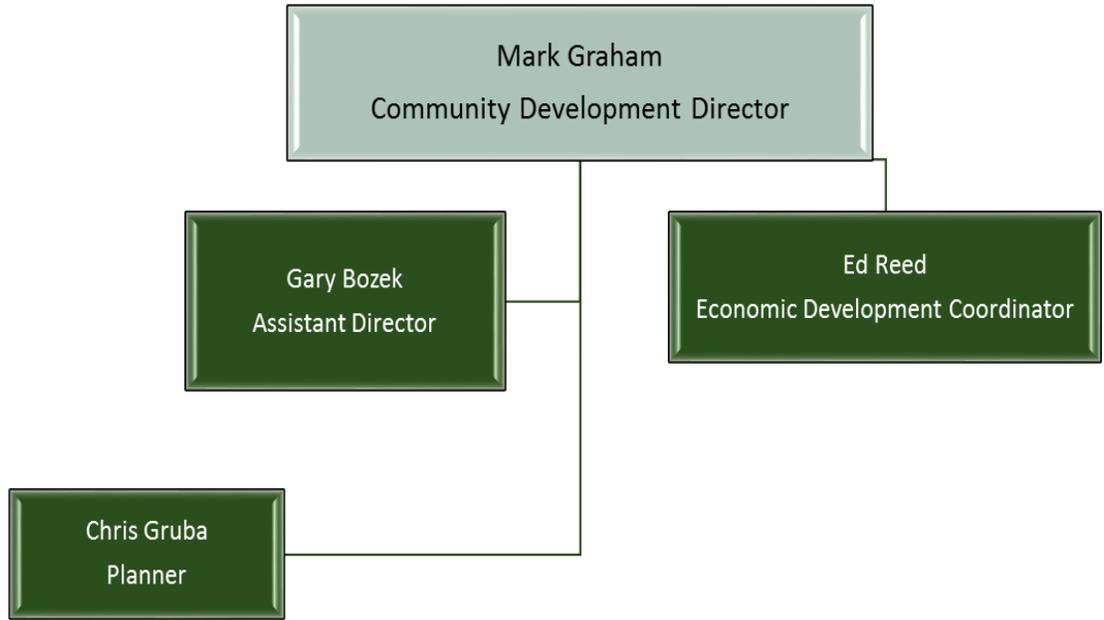
**Engineering Division - 447**

<b>Acct #</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
702 Salaries & Wages - Regular	159,960	136,629	190,840	192,561
703 Salaries & Wages - Temporary	44,222	72,731	56,500	54,600
704 Salaries & Wages - OT	61	-	-	-
706 Salaries & Wages - Longevity	4,683	4,729	4,777	4,872
715 F.I.C.A.	15,139	15,909	18,909	20,568
717 Worker's Comp. Insurance	897	856	1,024	961
719 Health Insurance	29,730	27,687	43,638	44,237
720 Life, Dental & LTD Insurance	3,963	3,568	5,934	5,929
721 Pension	19,246	16,777	23,068	23,298
724 Cleaning & Laundry	-	-	-	-
728 Office Supplies	2,752	3,408	2,500	2,500
729 Photo Copies	228	108	1,000	800
730 Postage	316	956	800	1,000
731 Publications	116	80	500	500
740 Operating Supplies	3,087	2,659	4,000	3,000
778 Equipment Maintenance Supplies	489	-	1,000	1,000
806 Contractual Services	6,090	7,956	5,000	13,000
851 Radio Maintenance	160	-	300	300
852 Telephone	213	150	650	500
861 Mileage	-	-	300	300
862 Gasoline & Diesel	1,627	1,960	2,500	2,500
863 Vehicle Maintenance	392	1,934	1,500	1,500
903 Printing	58	-	500	600
911 Fleet Insurance	1,380	1,500	1,500	1,680
933 R & M Services - Equipment	17	-	250	250
957 Education & Training	475	-	2,500	2,000
959 Memberships & Dues	2,188	1,890	2,000	2,000
960 Meetings, Conf. & Seminars	-	-	1,200	1,200
970 Capital Outlay	810	368	500	1,200
<b>Total Engineering Division</b>	<b>298,299</b>	<b>301,855</b>	<b>373,190</b>	<b>382,856</b>
<i>Total FTEs</i>	4.5	4.5	4.5	4.5

<b>Summary</b>				
Personnel Services	277,901	278,886	344,690	347,026
Supplies	8,615	9,171	12,300	11,300
Services	6,930	10,040	8,500	16,450
Insurance	1,380	1,500	1,500	1,680
Education & Training	2,663	1,890	5,700	5,200
Capital Outlay	810	368	500	1,200
<b>Total Engineering Division</b>	<b>298,299</b>	<b>301,855</b>	<b>373,190</b>	<b>382,856</b>



COMMUNITY DEVELOPMENT DEPARTMENT  
PLANNING DIVISION  
FY 2015 BUDGET



infrastructure

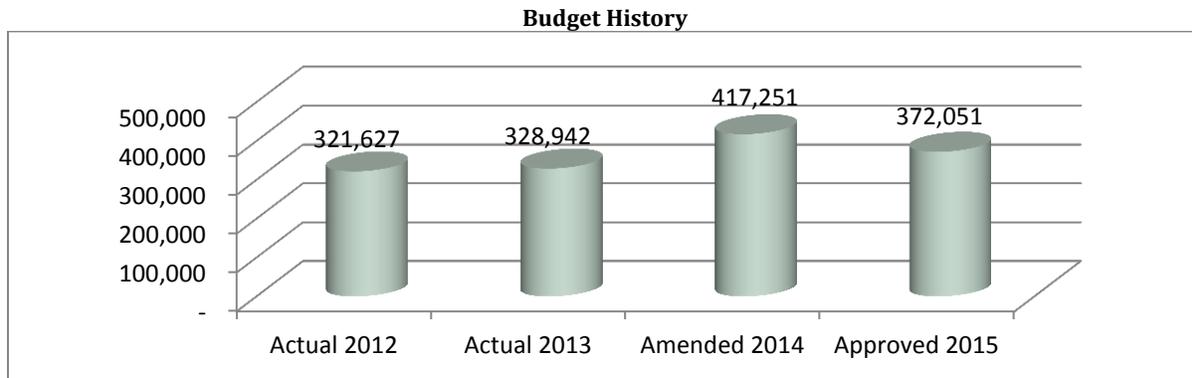
capital improvements variance  
comprehensive sustainable  
**planning**  
strategic Form-Based Zoning parking spaces  
LEED Land uses public participation  
right-of-way environmental signage  
non-conforming use historic

**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**

- Keep Township codes and ordinances up-to-date
- Assist in the redevelopment of the West Saginaw Highway retail corridor
- Implement projects identified in the Non-Motorized Transportation Plan
- Continue to address Action Strategies in the Comprehensive Plan
- Enforce codes and ordinances to enhance preservation of residential neighborhoods
- Expand efforts to improve stakeholder participation in planning and zoning decisions
- Assist in the implementation of the Complete Streets Ordinance
- Provide planning assistance to other agencies as needed



**2015 Performance Objectives**

1. Assist the consultant in rewriting the Zoning & Sign Ordinances (Goals #1 & 4)
2. Initiate efforts to draft “action plans” for deteriorated W. Saginaw sites (Goals #2 & 4)
3. Recommend 2015 sidewalk & pathway projects to the Township Board (Goal #3)
4. Explore implementation of proactive code enforcement (Goal #5)
5. Explore web-based tools to make the Zoning Ordinance more user friendly (Goal #6)
6. Review transportation projects for compliance with Complete Streets (Goal #7)
7. Finalize the dedication of Commercial Drive to the ECRC (Goal #8)

## DELTA TOWNSHIP

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<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Number of Zoning enforcement actions	9	20	64	30
Number of Code of Ordinance amendments	3	3	4	0
Number of Special land use permits processed	2	17	5	4
Number of Site plans reviewed	5	21	17	10
Number of Training Hours per FTE	2	20	20	10
Percentage of operation costs to General Fund Total Budget	2.4%	2.1%	2.6%	2.2%

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>236,153</b>
<b>706 Salaries &amp; Wages - Longevity</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>5,932</b>
<b>710 Fees &amp; Per Diem</b> 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> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>18,520</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>356</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>35,723</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>4,506</b>
<b>721 Pension</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>28,261</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>728 Office Supplies</b>	<b>1,000</b>
<b>729 Photo Copies</b>	<b>800</b>
<b>730 Postage</b>	<b>800</b>
<b>731 Publications</b>	<b>500</b>
<b>806 Contractual Services</b> Ordinance work.	<b>24,200</b>
<b>852 Telephone</b>	<b>250</b>
<b>861 Auto Allowance/Mileage</b>	<b>100</b>
<b>903 Printing</b>	<b>800</b>
<b>957 Education &amp; Training</b> Primary expenses are MML, MTA, MSU, and Michigan Planning Association seminars & conferences.	<b>1,800</b>
<b>959 Membership &amp; Dues</b> Training for planning commissioners.	<b>1,650</b>
<b>960 Meetings, Conferences &amp; Seminars</b>	<b>1,500</b>
<b>970 Capital Outlay</b> Computer replacement.	<b>1,200</b>
<b>TOTAL</b>	<b><u><u>372,051</u></u></b>

**DELTA TOWNSHIP**

**PLANNING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Planning Division - 721**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
702 Salaries & Wages - Regular	216,644	221,068	229,120	236,153
706 Salaries & Wages - Longevity	5,702	5,759	5,816	5,932
710 Fees & Per Diem	5,300	8,850	8,000	8,000
715 F.I.C.A.	16,402	16,975	17,973	18,520
717 Worker's Comp Insurance	365	339	373	356
719 Health Insurance	29,414	34,035	34,921	35,723
720 Life, Dental & LTD Insurance	4,241	4,396	4,467	4,506
721 Pension	22,104	27,068	27,681	28,261
728 Office Supplies	126	1,317	800	1,000
729 Photo Copies	772	227	800	800
730 Postage	462	694	800	800
731 Publications	220	333	1,000	500
806 Contractual Services	15,725	996	80,000	24,200
852 Telephone	-		250	250
861 Mileage	-		100	100
903 Printing	90		1,000	800
957 Education & Training	-	135	800	1,800
959 Memberships & Dues	1,010	1,270	200	1,650
960 Meetings, Conf. & Seminars	62	405	1,650	1,500
970 Capital Outlay	2,988	436	1,500	1,200
<b>Total Planning Division</b>	<b><u>321,627</u></b>	<b><u>324,303</u></b>	<b><u>417,251</u></b>	<b><u>372,051</u></b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	300,172	318,490	328,351	337,451
Supplies	1,580	2,571	3,400	3,100
Services	15,815	996	81,350	25,350
Insurance	-	-	-	-
Education & Training	1,072	1,810	2,650	4,950
Capital Outlay	2,988	436	1,500	1,200
<b>Total Planning Division</b>	<b><u>321,627</u></b>	<b><u>324,303</u></b>	<b><u>417,251</u></b>	<b><u>372,051</u></b>

**GENERAL FUND  
RECYCLING ACTIVITY  
FY 2015 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

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### 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.

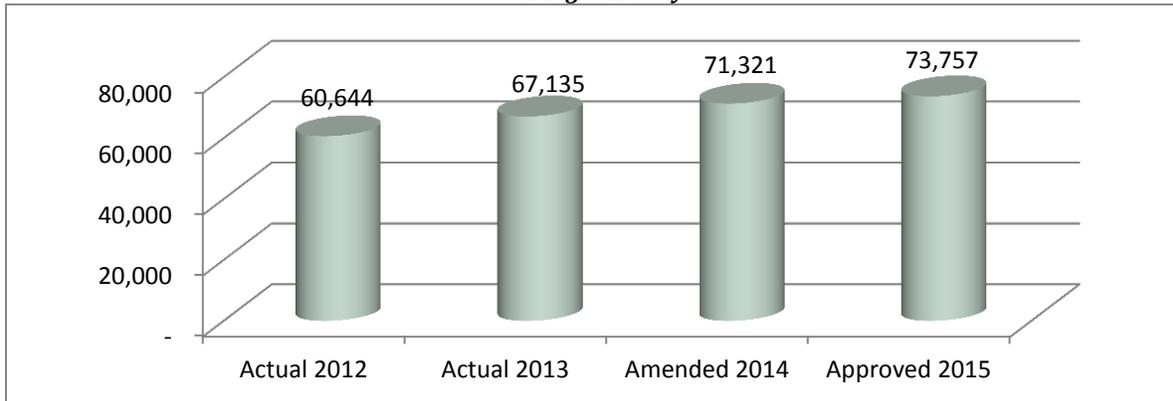
#### Key Goals

- 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	2013	2014	Target 2015
Recycled at Center (Tons)	1373	1400	1450
Recycling Costs (per ton)	\$48.80	\$50.94	\$50.87
Recycling Special Events	3	3	3
Coordination Events with surrounding municipalities	N/A	1	1
Percentage of operation costs to General Fund Total Budget	.4%	.4%	.4%

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>703</b>	<b>Wages &amp; Salaries - Temporary</b> 43 hours x 52 weeks @ \$12.91 (avg.)	<b>28,866</b>
<b>704</b>	<b>Wages &amp; Salaries - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>500</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>2,246</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>695</b>
<b>740</b>	<b>Operating Supplies</b>	<b>1,000</b>
	Custodial Supplies	<b>300</b>
	Office Supplies	<b>400</b>
	Printing	<b>300</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>250</b>
<b>778</b>	<b>Repair &amp; Maintenance - Supplies</b>	<b>500</b>
	Repairs of Recycling Containers	<b>300</b>
	Equipment Repairs	<b>200</b>
<b>780</b>	<b>Repair &amp; Maintenance Supplies - Grounds</b>	<b>2,500</b>
	Landscape supplies	<b>500</b>
	Fertilizer / weed control	<b>300</b>
	Ice melter	<b>200</b>
	Asphalt repair	<b>1,500</b>
<b>806</b>	<b>Contractual Services</b>	<b>250</b>
<b>852</b>	<b>Telephone</b>	<b>700</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</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 FY 2015.	
<b>TOTAL</b>		<u><u><b>73,757</b></u></u>

**DELTA TOWNSHIP**

**RECYCLING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Recycling - 442**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
<b>703</b> Salaries & Wages - Temporary	21,353	23,228	26,705	28,866
<b>704</b> Salaries & Wages - Overtime	229	95	-	500
<b>715</b> F.I.C.A	1,651	1,784	2,044	2,246
<b>717</b> Workers' Compensation	568	599	622	695
<b>740</b> Operating Supplies	1,207	442	1,000	1,000
<b>776</b> Building Maintenance Supplies	168	120	250	250
<b>778</b> Equipment Maintenance Supplies	559	828	500	500
<b>780</b> Grounds Maintenance Supplies	157	765	3,000	2,500
<b>806</b> Contractual Services	-		250	250
<b>852</b> Telephone	670	784	700	700
<b>921</b> Electricity	1,627	1,881	2,000	2,000
<b>923</b> Sewer & Water	295	207	250	250
<b>925</b> Recycling	32,160	30,036	33,500	33,500
<b>970</b> Capital Outlay	-		500	500
<b>Total Recycling</b>	<b>60,644</b>	<b>60,769</b>	<b>71,321</b>	<b>73,757</b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

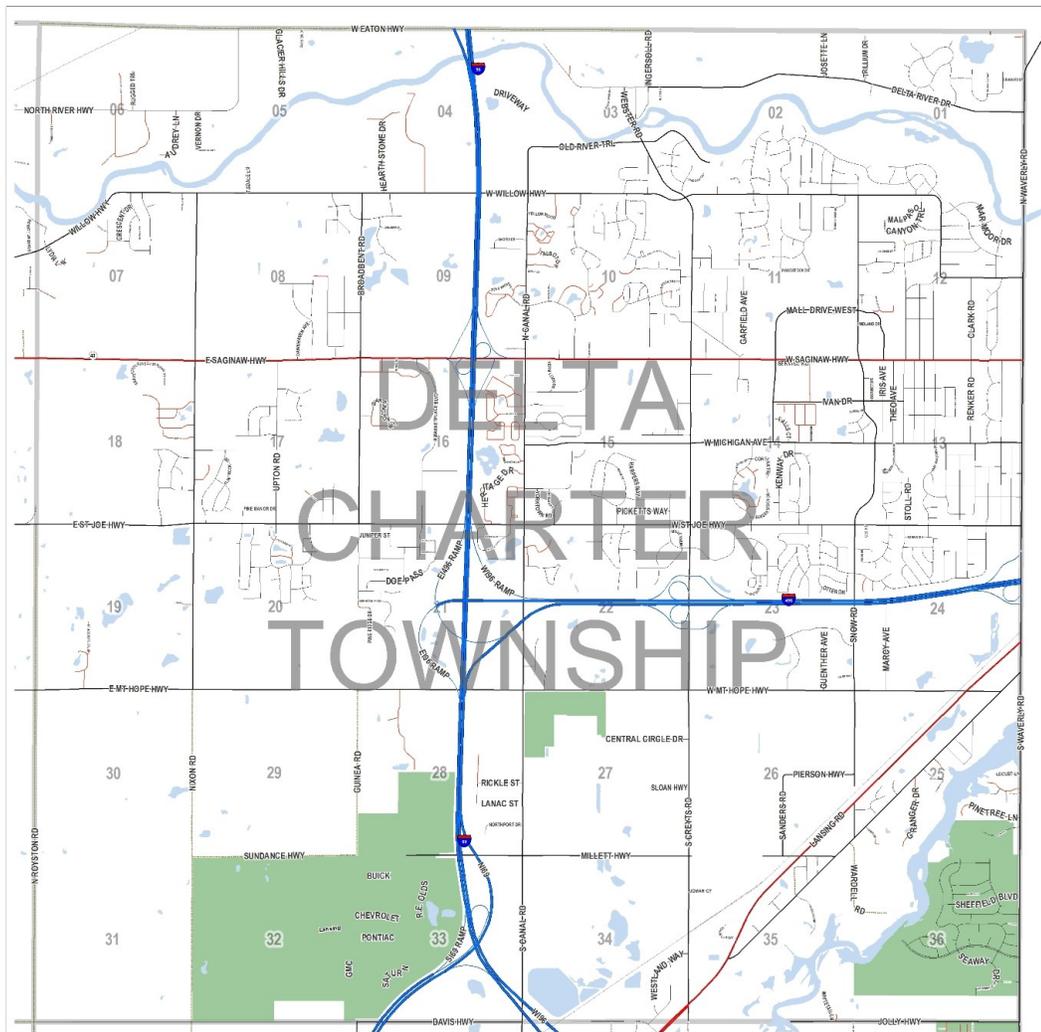
<b>Summary</b>				
Personnel Services	23,801	25,706	29,371	32,307
Supplies	2,091	2,155	4,750	4,250
Services	34,752	32,908	36,700	36,700
Capital Outlay	-	-	500	500
<b>Total Recycling</b>	<b>60,644</b>	<b>60,769</b>	<b>71,321</b>	<b>73,757</b>



# GENERAL FUND DRAIN ACTIVITY FY 2015 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.

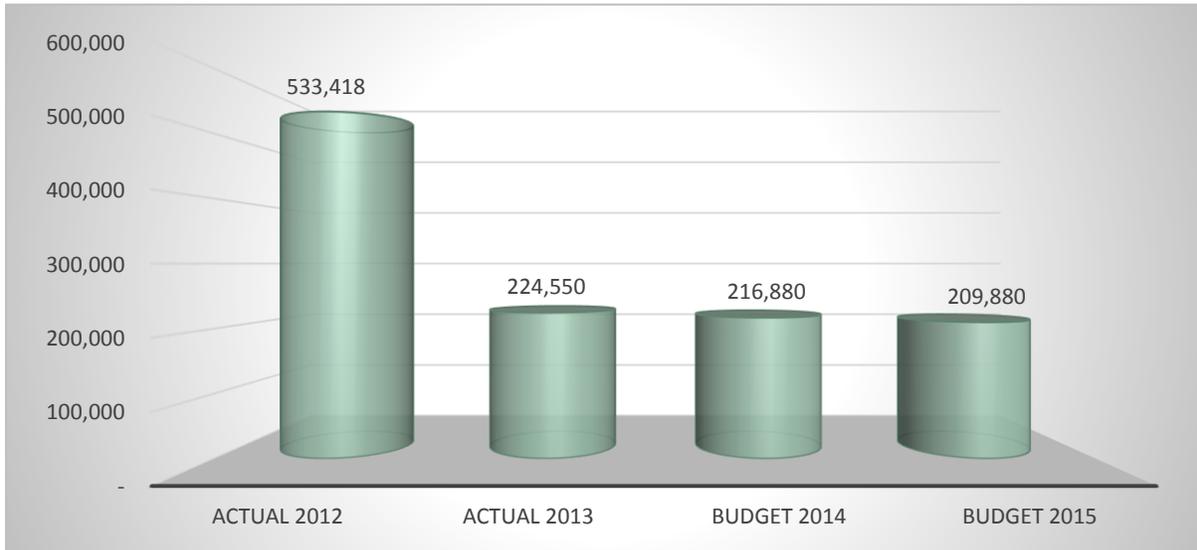


**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>934 Repair &amp; Maintenance - Other</b>	<b>203,770</b>
County At Large Drain Assessment	<b>178,770</b>
County Drain Assessments on Twp. Properties	<b>19,000</b>
Annual Drain Maintenance	<b>6,000</b>
 <b>959 Memberships and Dues</b>	 <b>6,110</b>
GLRC	
 <b>TOTAL</b>	 <b>209,880</b>



**DELTA TOWNSHIP**

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

**Drains Activity - 445**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
<b>806</b> Contractual Services			-	
<b>934</b> R & M Services - Other	527,862	330,243	211,080	203,770
<b>959</b> Memberships & Dues	5,556	6,105	5,800	6,110
<b>970</b> Capital Outlay				
<b><i>Total Drains Activity</i></b>	<b><u>533,418</u></b>	<b><u>336,348</u></b>	<b><u>216,880</u></b>	<b><u>209,880</u></b>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

<b><i>Summary</i></b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Services	533,418	336,348	216,880	209,880
Education & Training				
Capital Outlay	-	-	-	-
<b><i>Total Drains Activity</i></b>	<b><u>533,418</u></b>	<b><u>336,348</u></b>	<b><u>216,880</u></b>	<b><u>209,880</u></b>

**DELTA TOWNSHIP**

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**DRAIN ACTIVITY**

	<u>Carrier Creek</u>	<u>Gettysburg</u>	<u>Watson/ Branches</u>	<u>Burrell</u>	<u>Totals</u>
<b>2015</b>	105,216	33,046	26,251	14,257	<b>164,513</b>
<b>2016</b>	101,715	32,143	25,400	13,880	<b>159,258</b>
<b>2017</b>	98,299	31,278	24,571	13,477	<b>154,148</b>
<b>2018</b>	94,711	30,338	23,700	13,086	<b>148,749</b>
<b>2019</b>	86,890	29,435	22,850	12,696	<b>139,175</b>
<b>2020</b>	87,708	28,532	22,000	12,314	<b>138,240</b>
<b>2021</b>	84,254	27,657	21,162	11,915	<b>133,073</b>
<b>2022</b>	80,705	26,727	20,300	11,525	<b>127,732</b>
<b>2023</b>	77,203	25,824	19,450	11,135	<b>122,477</b>
<b>2024</b>	73,702	24,922	18,600	10,749	<b>117,224</b>
<b>2025</b>	70,207	24,036	17,752	10,354	<b>111,995</b>
<b>2026</b>		23,116		9,964	<b>23,116</b>
<b>2027</b>		22,213		9,574	<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>960,610</b></u>	<u><b>439,100</b></u>	<u><b>242,036</b></u>	<u><b>154,926</b></u>	<u><b>1,641,746</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 2015 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.

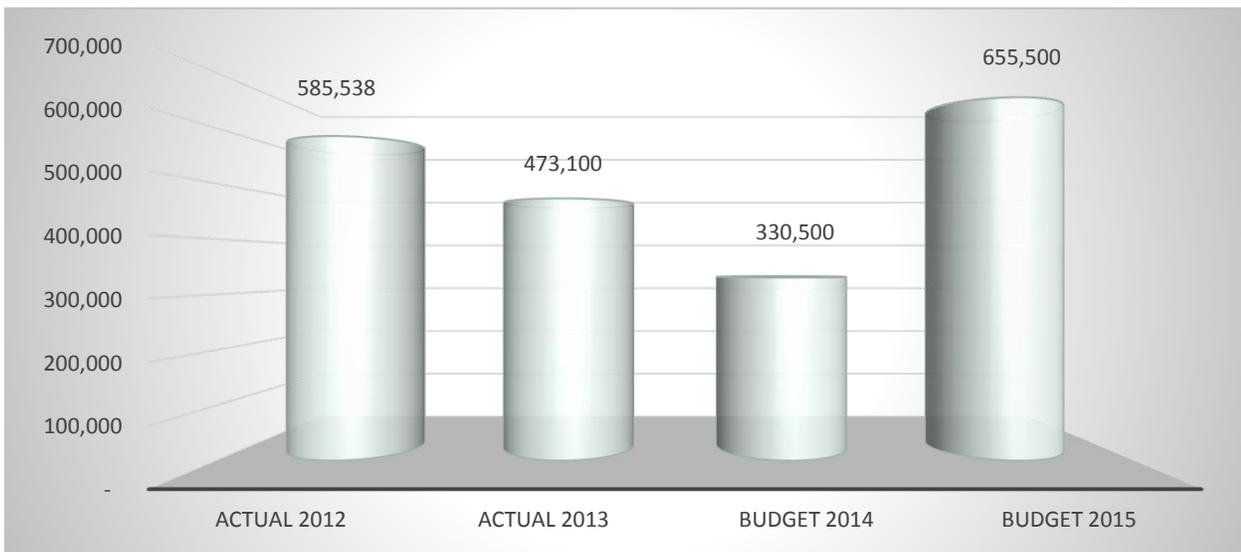


**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>	<b>480,500</b>
	Dust Control Program	10,500
	Road Resurfacing and Repairs	150,000
	Sidewalk Repairs	50,000
	East-West Pathway Repair	200,000
	St. Joe Hwy. Canal to Marketplace Reconst.	120,000
<b>970</b>	<b>Capital Outlay</b>	<b>175,000</b>
	New Sidewalk / Pathway Construction	100,000
	North Canal Sidewalk Construction	75,000
<b>TOTAL</b>		<u><u><b>655,500</b></u></u>



**DELTA TOWNSHIP**

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

**Roads Activity - 446**

<u>Acct #</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
<b>934</b> R & M Services - Other	83,138	172,131	205,500	480,500
<b>970</b> Capital Outlay	(45,680)	464,741	125,000	175,000
<b>970.008</b> Sharp Park				
<b>970.010</b> Eastbury	7,220			
<b>970.011</b> Eastbury Ext. to Canal	9,506			
<b>970.054</b> St. Joe & Nixon Rd	3,170			
<b>970.138</b> MI. Ave Extension	521,063	24,102		
<b>970.214</b> Creyts-Webster Shared Use	7,121			
<b>Total Roads Activity</b>	<b>585,538</b>	<b>660,974</b>	<b>330,500</b>	<b>655,500</b>

<b>Summary</b>				
Supplies				
Services	83,138	172,131	205,500	480,500
Capital Outlay	502,400	488,843	125,000	175,000
<b>Total Roads Activity</b>	<b>585,538</b>	<b>660,974</b>	<b>330,500</b>	<b>655,500</b>



## STREET LIGHTING FY 2015 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.



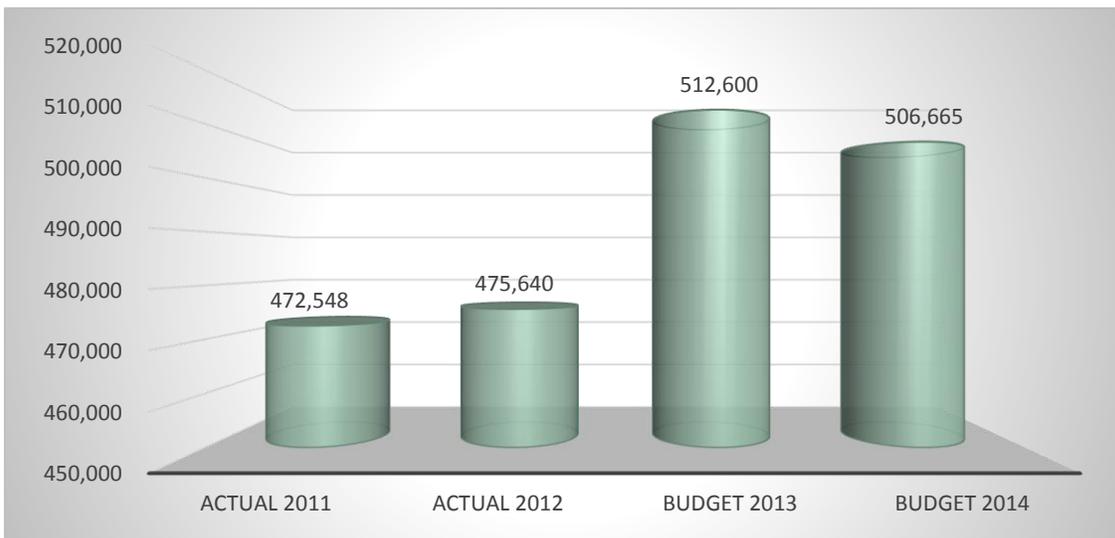
**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>924</b>	<b>Street Lighting At Large</b> There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	<b>59,900</b>
<b>924.xxx</b>	<b>Street Lighting - Special Assessments</b> Currently Delta Township has approximately 123 Special Assessment Street Lighting Districts.	<b>485,310</b>
<b>TOTAL</b>		<b><u><u>545,210</u></u></b>

*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 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
<b>924</b>	Electricity - Street Lighting	54,826	58,486	60,290	59,900
<b>924.xxx</b>	Electricity - Street Lighting Dist.	420,814	454,114	446,375	485,310
	<b>Total Street Lighting Activity</b>	<b><u>475,640</u></b>	<b><u>512,600</u></b>	<b><u>506,665</u></b>	<b><u>545,210</u></b>

<b>Summary</b>					
	Services	475,640	512,600	506,665	545,210
	<b>Total Street Lighting Activity</b>	<b><u>475,640</u></b>	<b><u>512,600</u></b>	<b><u>506,665</u></b>	<b><u>545,210</u></b>

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2014 Amended Budget</b>		<b>2015 Approved Budget</b>	
		<b>Revenue S/A</b>	<b>Electricity Expense</b>	<b>Revenue S/A</b>	<b>Electricity Expense</b>
1	Claiborne Heights	920	920	1,020	1,020
2	Dawn Haven	1,700	1,700	1,760	1,760
3	Huntington Acres	1,560	1,560	1,730	1,730
4	Mar Moor Estates	10,020	10,020	10,910	10,910
5	Nixonburg Hills	1,610	1,610	1,640	1,640
6	Saratoga Farms Est.	820	820	910	910
7	Bretton Woods	3,300	3,300	3,660	3,660
8	Mall Drive-East	4,600	4,600	4,950	4,950
9	Mall Drive-West	7,850	7,850	8,460	8,460
10	Park Meadows	6,140	6,140	6,660	6,660
11	Stonegate-Rockdale	3,525	3,525	3,810	3,810
12	Allison Heights	9,500	9,500	10,300	10,300
13	Westbrook Est. #1	1,230	1,230	1,330	1,330
14	Verndale #1	6,700	6,700	7,250	7,250
15	Carrier Creek	3,520	3,520	3,810	3,810
16	Westbrook Est. #2	2,430	2,430	2,670	2,670
17	Oak Park	90	90	100	100
18	Willow Woods	2,290	2,290	2,480	2,480
19	Carrier Creek #2	1,760	1,760	1,910	1,910
20	Dutch Hills Farms	3,350	3,350	3,620	3,620
21	Verndale #3	1,590	1,590	1,720	1,720
22	Verndale #4	8,110	8,110	8,760	8,760
23	Allison Heights #3	1,060	1,060	1,140	1,140
24	River Ridge-Holiday	1,940	1,940	2,100	2,100
25	Gettysburg Farms	3,350	3,350	3,620	3,620
26	Dutch Hills Farms #2	1,400	1,400	1,530	1,530
27	Westbrook Estates. #2	2,820	2,820	3,050	3,050
28	Allison Heights #4	1,590	1,590	1,720	1,720
29	Colt Meadows	4,580	4,580	4,960	4,960
30	Dutch Hills Farms #3	1,590	1,590	1,720	1,720
31	Stonegate-Boxwood	1,760	1,760	1,910	1,910
32	Dornet Drive	460	460	510	510
33	Williamsburg #3	880	880	950	950
35	Shenandoah	2,990	2,990	3,230	3,230
36	Delta Glens	10,900	10,900	11,820	11,820
37	Tindalaya	1,230	1,230	1,330	1,330
38	Old Erin Way	1,410	1,410	1,520	1,520
39	Chellmar	1,590	1,590	1,720	1,720
40	Westbrook #5	3,520	3,520	3,810	3,810
41	Delta South Condos	1,410	1,410	1,530	1,530

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

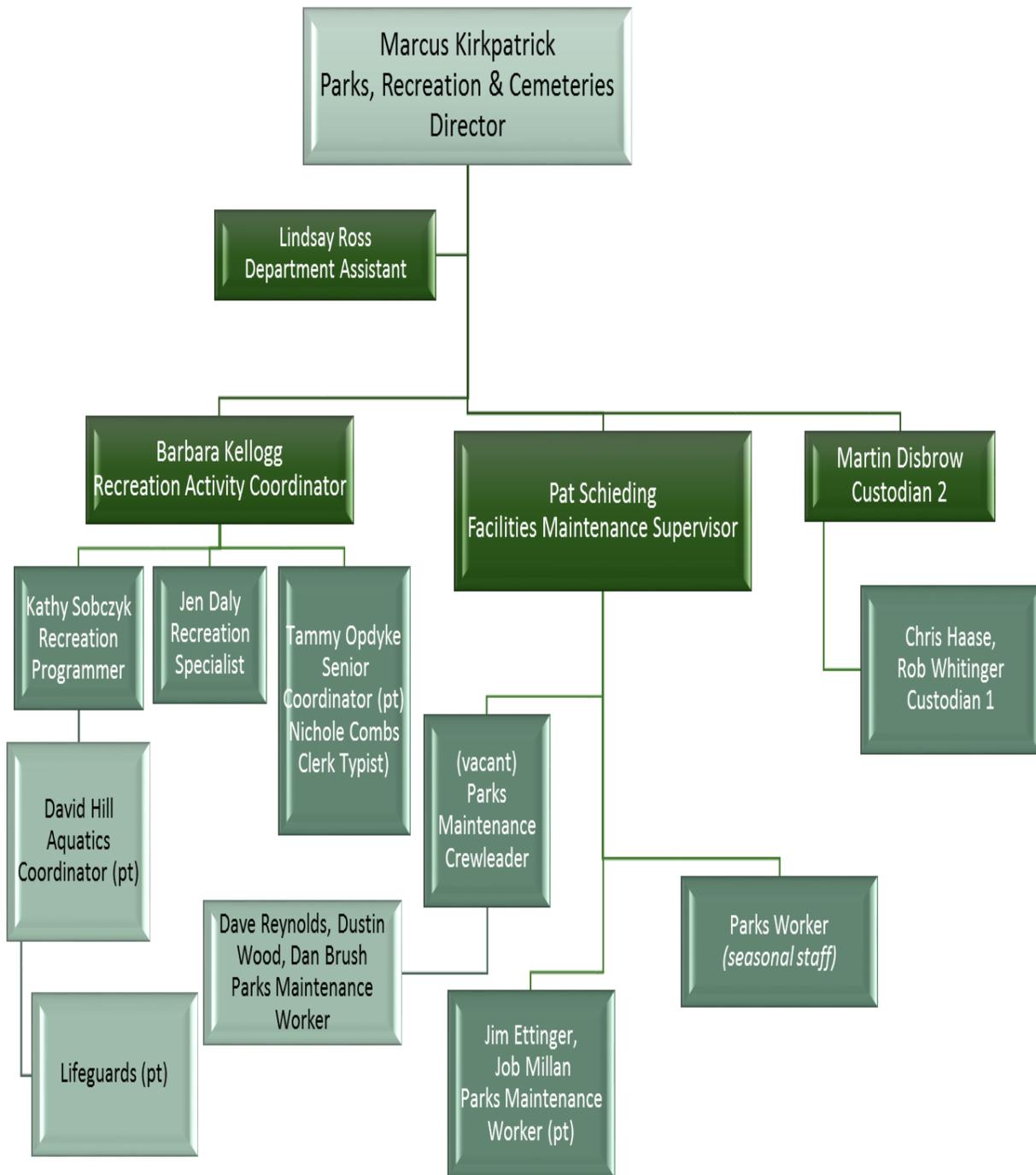
<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2014 Amended Budget</b>		<b>2015 Approved Budget</b>	
		<b>Revenue</b>	<b>Electricity</b>	<b>Revenue</b>	<b>Electricity</b>
		<b>S/A</b>	<b>Expense</b>	<b>S/A</b>	<b>Expense</b>
42	Windcharme Estates	8,190	8,190	8,960	8,960
43	Plum Hollow	2,290	2,290	2,480	2,480
44	Delta Commerce Drive	9,240	9,240	10,110	10,110
45	Robbins Acres	2,820	2,820	3,050	3,050
46	Delta Downs	5,950	5,950	6,480	6,480
47	Cambridge Manor #1	2,620	2,620	2,860	2,860
48	Stonegate-Bollman	1,760	1,760	1,910	1,910
50	Plum Hollow II	3,650	3,650	4,000	4,000
51	Century Commerce Ctr.	8,900	8,900	9,660	9,660
52	Snow Ridge	8,390	8,390	9,150	9,150
53	Lantern Green	10,120	10,120	11,060	11,060
54	Canyon Hills	7,000	7,000	7,630	7,630
55	Cambridge Manor 2 & 3	4,020	4,020	4,390	4,390
58	Williamsburg #5	7,350	7,350	8,010	8,010
59	Shenandoah #2	2,270	2,270	2,480	2,480
60	Delta Mills Estates	7,680	7,680	8,390	8,390
61	Snow Ridge #2	5,220	5,220	5,720	5,720
62	Oakridge	4,540	4,540	4,960	4,960
63	Verndale Lakes	16,410	16,410	17,930	17,930
64	Walmar Estates	6,300	6,300	6,860	6,860
66	Forest Glen	2,800	2,800	3,050	3,050
67	Renker Road	1,660	1,660	1,830	1,830
68	Windcharme Est. #4	4,890	4,890	5,340	5,340
69	Robbins Acres II	6,290	6,290	6,860	6,860
70	Plum Hollow-Applewood	2,110	2,110	2,290	2,290
71	Armstrong Hills	4,210	4,210	4,610	4,610
72	River Cove	2,620	2,620	2,860	2,860
73	Players Club	3,650	3,650	4,000	4,000
74	Echo Valley	3,680	3,680	4,000	4,000
75	Shenandoah #3	1,920	1,920	2,100	2,100
76	Sherwood Downs	6,300	6,300	6,860	6,860
77	Broadbent Woods	4,630	4,630	5,060	5,060
78	Broadbent Woods-Phase II	1,760	1,760	1,910	1,910
79	Wayland Drive	880	880	950	950
80	Davenport Subdivision	1,280	1,280	1,390	1,390
81	Morgan Creek	5,920	5,920	6,480	6,480
82	Laurel Woods	4,540	4,540	4,970	4,970
83	Davis Hwy./LD Clark	9,400	9,400	10,200	10,200
84	Shenandoah #4	2,090	2,090	2,290	2,290
85	Wellington Fields	2,080	2,080	2,130	2,130
86	Walmar Estates #II	1,230	1,230	1,330	1,330

**DELTA TOWNSHIP**

**STREET LIGHTING SPECIAL ASSESSMENTS**

DIST#	DISTRICT NAME	2014 Amended Budget		2015 Approved Budget	
		Revenue	Electricity	Revenue	Electricity
		S/A	Expense	S/A	Expense
87	Nixon Hills	2,020	2,020	2,130	2,130
88	Walmar Estates #III	2,280	2,280	2,480	2,480
89	Westbrook Condos	1,580	1,580	1,720	1,720
90	Greenwood Condos	2,960	2,960	3,240	3,240
91	Sugar Maple Circle	1,850	1,850	2,020	2,020
92	Grand Manor Cove	3,560	3,560	3,870	3,870
93	Lookout Lane	880	880	950	950
94	Dornet Village	4,190	4,190	4,570	4,570
95	Morgan Creek Condos 61-91	2,270	2,270	2,480	2,480
96	Morgan Creek/Century Park	4,470	4,470	4,830	4,830
97	Ashford Manor Phase I	2,020	2,020	2,130	2,130
98	Laurel Woods Phase II	1,400	1,400	1,530	1,530
99	Upton Woods	1,740	1,740	1,830	1,830
100	Upton Wood II	1,160	1,160	1,220	1,220
101	Barrington Condos	1,160	1,160	1,220	1,220
102	Saratoga Woods 1 & 2	4,710	4,710	5,150	5,150
103	Fox Ridge Estates	1,500	1,500	1,520	1,520
104	Nixon Hills #3	1,300	1,300	1,370	1,370
105	Willow Cove	7,350	7,350	8,010	8,010
106	Point West Condos	4,100	4,100	4,270	4,270
107	Brookside	13,810	13,810	15,040	15,040
108	Ashford Manor Phase II	2,200	2,200	2,290	2,290
109	Upton Woods III	920	920	920	920
110	Laurel Woods III	3,130	3,130	3,430	3,430
111	Broadbent Woods III & IV	2,960	2,960	3,240	3,240
112	Morgan Glen Condos	1,670	1,670	1,750	1,750
113	Point West #2	1,450	1,450	1,520	1,520
114	Void Entry				
115	West Willow Heights	1,570	1,570	1,720	1,720
116	Fox Ridge Estates #2	1,300	1,300	1,370	1,370
117	Shadow Glen	2,800	2,800	2,900	2,900
118	Saratoga Woods #3	1,920	1,920	2,100	2,100
120	Barrington Condos	1,180	1,180	1,220	1,220
121	Crawford Cove	2,100	2,100	2,290	2,290
122	Westcharme	4,200	4,200	4,580	4,580
123	Theo Avenue	3,850	3,850	4,200	4,200
124	Harriet Avenue	4,020	4,020	4,390	4,390
125	Homestead Acres	18,600	18,600	20,180	20,180
126	Village of Shadow Glen	440	440	450	840
127	Shadow Glen II				560
128	Shadow Glen III				-
<b>TOTALS</b>		<b>446,375</b>	<b>446,375</b>	<b>484,360</b>	<b>485,310</b>

# PARKS & RECREATION DEPARTMENT FY 2015 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.

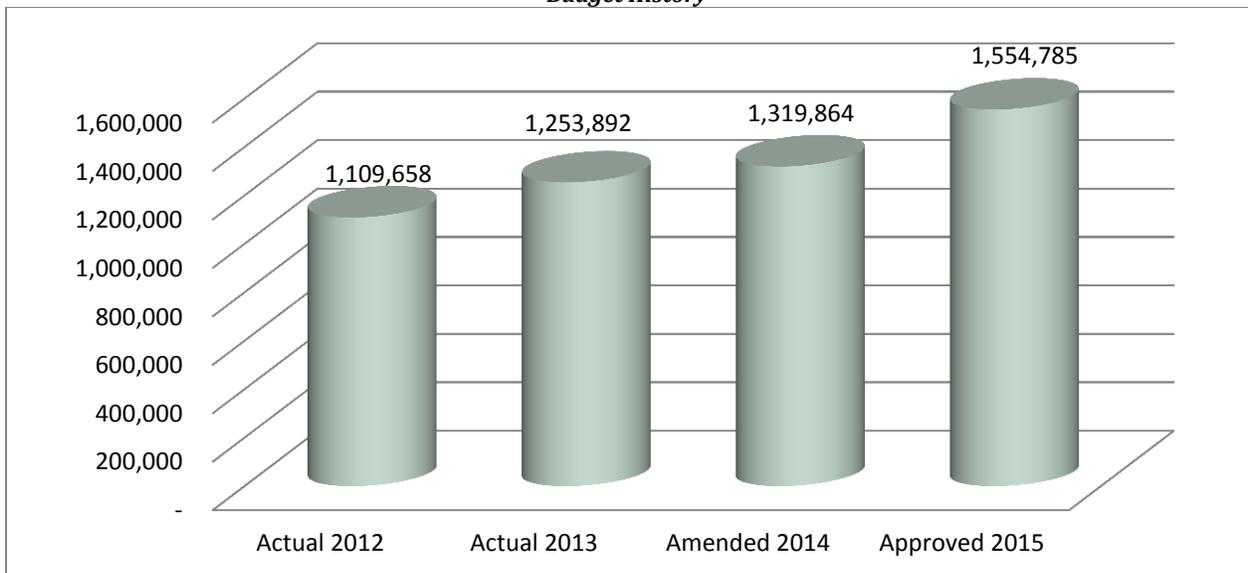
**Key Goals**

- 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.

*Budget History*



## DELTA TOWNSHIP

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<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Adult/Youth Athletic Program Attendance	4,588	4,815	4,715	4,900
Senior Center Activities Attendance	22,930	12,150	25,150	25,200
Aquatics	23,355	18,578	18,050	19,000
Community & Enrichment Center Rentals	337	381	340	350
Community & Enrichment Center Revenue	\$42,528	\$40,760	\$41,400	\$43,000
Picnic Shelter Rentals	270	312	315	320
Percentage of operation costs to General Fund Total Budget	8.1%	8.1%	8.2%	9.2%

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>484,561</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b>	<b>100,836</b>
	Part-time year round staff	33,936
	Long-term seasonal staff	26,100
	Summer seasonal staff	40,800
<b>703</b>	<b>Salaries &amp; Wages - Enrichment Center</b>	<b>35,040</b>
	Senior Coordinator	24,245
	Part-time Secretary	10,795
<b>703</b>	<b>Salaries &amp; Wages - Aquatics</b>	<b>40,000</b>
	Aquatics Coordinator	15,000
	Liefguards/Lesson Instructors	25,000
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>4,000</b>
	An attempt will be made to limit overtime, however some assignments occur which require overtime.	
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b>	<b>7,810</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>50,932</b>
	The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>717 Worker's Compensation</b>	<b>11,077</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>85,850</b>
Premiums for health care coverage for full-time employees and their dependents.	
<b>720 Life, Dental &amp; LTD Insurance</b>	<b>15,465</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>58,992</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>724 Uniforms</b>	<b>1,400</b>
5 full-time staff @ \$5.25 / wk. for 52 weeks.	
<b>728 Office Supplies</b>	<b>5,000</b>
<b>729 Photo Copies</b>	<b>5,200</b>
<b>730 Postage</b>	<b>3,500</b>
<b>740 Operating Supplies</b>	<b>17,500</b>
Supplies on hand	<b>4,500</b>
Dimaond 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>1,000</b>
Miscellaneous	<b>1,000</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>740</b>	<b>Operating Supplies - Special Events</b>	<b>6,600</b>
<b>740</b>	<b>Operating Supplies - Youth Sports</b>	<b>15,175</b>
	Youth sports equipment	4,300
	T-shirts - coach & referees	2,300
	Youth jerseys	7,800
	Awards - ribbons	775
<b>740</b>	<b>Operating Supplies - Enrichment Center</b>	<b>3,700</b>
<b>740</b>	<b>Operating Supplies - Aquatics</b>	<b>500</b>
<b>740</b>	<b>Operating Supplies - Adult Sports</b>	<b>13,014</b>
	Adult softball balls & equipment	4,560
	Kickball supplies & awards	1,855
	Volleyball awards	524
	Softball awards	6,075
<b>740</b>	<b>Operating Supplies - Delta Rocks!</b>	<b>13,200</b>
	Administrative	400
	Advertising	1,900
	Entertainment/Activities	10,000
	Event set-up	400
	Concessions	500
<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

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>22,500</b>
	Equipment Parts	6,000
	Ball Diamond Equipment	3,000
	Park Sign Replacement	6,000
	Picnic Table Replacement	2,500
	Drinking Fountain and Irrigation Repairs	1,000
	Trash Can and Grill Replacement	1,000
	Soccer and Tennis Nets and Goals	1,000
	Miscellaneous	2,000
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>28,500</b>
	Stonedust for Infields	4,500
	Playground safety surface	1,000
	Gravel, Cement and Sand	2,000
	Trail Surface Maintenance	3,000
	Parking Lot Maintenance	2,000
	Landscape Supplies	2,000
	Delta Mills playground stairs	5,000
	Ball Field Repairs	4,000
	Sharp barn expansion	5,000
<b>806</b>	<b>Contractual Services</b>	<b>52,700</b>
	Park & pathway security	7,500
	Player's Club study	7,500
	Art Instructors	15,700
	Computer program support	5,000
	Port-a-John Rentals	5,000
	Trash service	3,500
	Tree removal	5,000
	Granger trash removal	3,500

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>806</b>	<b>Contractual Services - Special Events</b>	<b>6,130</b>
	Photographer	1,400
	Music In the Park	1,700
	DJ's (including fireworks)	1,050
	Room Rentals	1,080
	Easter Bunny	25
	Clown (fireworks)	225
	Wages (fireworks)	150
	Workers	400
	Miscellaneous	100
<b>806</b>	<b>Contractual Services - Youth Sports</b>	<b>16,273</b>
	Tennis instructors	1,300
	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	1,400
	Flag football officials	648
<b>806</b>	<b>Contractual Services - Aquatics</b>	<b>47,500</b>
	Aerobics instructors	19,000
	Waverly schools pool lease	28,500
<b>806</b>	<b>Contractual Services - Adult Sports</b>	<b>16,122</b>
	Softball Umpire forfeit fees	10,362
	Softball scorekeepers	5,760
<b>806</b>	<b>Contractual Services - Delta Rocks!</b>	<b>5,000</b>
	Rentals	3,000
	Staff	1,000
	Shuttle	1,000

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
852 Telephone	3,000
861 Auto Allowance/Mileage	200
862 Gasoline Fuels	20,000
863 Vehicle Maintenance	5,000
901 Advertising	1,000
903 Printing	500
911 Fleet Insurance	9,500
912 Liability Insurance	4,700
921 Electricity	12,000
922 Heat	3,200
923 Sewer & Water	4,600
931 Repair & Maintenance - Building	1,000
933 Repair & Maintenance Services - Equipment	9,000
942 Rentals - Equipment	1,200
957 Education & Training	1,000

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>8,108</b>
	MASA - Softball team registration	3,983
	Flag football player fees	3,125
	Mi Festivals & Events	160
	Michigan Recreation & Parks Assoc.	700
	American Red Cross	140
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>6,500</b>
	NRPA National Conference	2,500
	MRPA State Conference (5 ea.)	2,500
	Michigan Recycling Conference	750
	Michigan Festivals Conference (2 ea.)	750
<b>970</b>	<b>Capital Outlay</b>	<b>275,500</b>
	Mower Replacement Program	11,000
	Miscellaneous Small Equipment	2,000
	Vault restrooms at Hawk Meadow	89,000
	Pickleball courts - Delta Mills	65,000
	Pickup Truck (3/4 ton)	28,000
	Backhoe	80,500
<b>TOTAL</b>		<u><u>1,554,785</u></u>

**DELTA TOWNSHIP**

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

**Parks & Recreation - 751**

<b><u>Acct #</u></b>	<b><u>Actual 2012</u></b>	<b><u>Actual 2013</u></b>	<b><u>Amended 2014</u></b>	<b><u>Approved 2015</u></b>
702 Salaries & Wages - Regular	417,275	472,563	488,886	484,561
702 Salaries & Wages - Project	1,648			-
703 Salaries & Wages - Outside			76,000	100,836
703.012 Salaries & Wages - Enrichment Ctr.		26,148	35,040	35,040
703.013 Salaries & Wages -Aquatics		45,271	41,500	40,000
703 Salaries & Wages - Temporary	178,424	103,734		
704 Salaries & Wages - OT	1,409	2,400	3,500	4,000
706 Salaries & Wages - Longevity	7,717	8,859	8,948	7,810
710 Fees & Per Diem	3,700	3,800	4,200	4,200
715 F.I.C.A.	44,910	49,739	51,220	50,932
717 Worker's Comp. Insurance	7,480	12,040	11,460	11,077
719 Health Insurance	71,572	89,098	89,178	85,850
720 Life, Dental & LTD Insurance	13,810	15,228	16,704	15,465
721 Pension	47,872	57,318	59,950	58,992
724 Cleaning & Laundry	1,509	1,883	1,700	1,400
728 Office Supplies	4,628	5,429	5,000	5,000
729 Photo Copies	5,134	5,867	5,200	5,200
730 Postage	2,985	2,616	3,500	3,500
740 Operating Supplies	38,739	16,517	18,700	17,500
740.004 Operating Supplies - Special Events		6,607	5,500	6,600
740.011 Operating Supplies - Youth Sports		24,212	16,672	15,175
740.012 Operating Supplies - Enrichment		2,135	3,000	3,700
740.013 Operating Supplies - Aquatics		379	524	500
740.014 Operating Supplies - Adult Sports		3,899	13,986	13,014
740.015 Operating Supplies- Delta Rocks				13,200
743 Chemicals	166		1,500	
759 Tools	74	34	1,000	
776 Building Maintenance Supplies	10,583	9,302	10,500	10,500
778 Equipment Maintenance Supplies	20,928	16,689	28,600	22,500
780 Grounds Maintenance Supplies	20,259	32,328	30,000	28,500
806 Contractual Services	94,895	41,170	68,900	52,700
806.004 Contractual Services - Special Events		3,390	5,555	6,130
806.011 Contractual Services - Youth Sports	595	29,647	16,943	16,273
806.013 Contractual Services - Aquatics		41,214	45,500	47,500
806.014 Contractual Services - Adult Sports		2,329	23,510	16,122
806.015 Contractual Services - Delta Rocks				5,000
852 Telephone	3,416	2,351	3,000	3,000
861 Mileage	64	41	250	200
862 Gasoline & Diesel	21,889	15,000	15,000	20,000

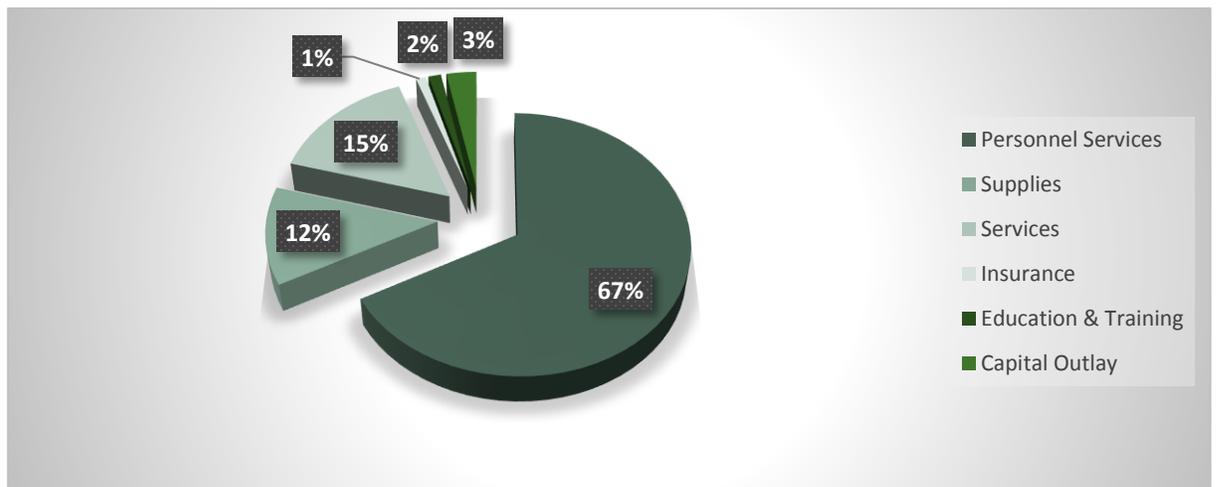
**DELTA TOWNSHIP**

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

**Parks & Recreation - 751**

<u>Acct #</u>		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
863	Vehicle Maintenance	5,828	5,908	7,500	5,000
901	Advertising	-		1,000	1,000
903	Printing	345	803	1,000	500
911	Fleet Insurance	8,460	9,000	9,000	9,500
912	Liability Insurance	4,500	4,400	4,400	4,700
921	Electricity	13,752	11,770	11,000	12,000
922	Heat	1,009	2,676	3,500	3,200
923	Sewer & Water	5,172	4,603	4,000	4,600
931	R & M Services- Building	541	45	1,000	1,000
933	R & M Services - Equipment	3,476	2,191	7,500	9,000
942	Rentals - Equipment	1,456	905	1,200	1,200
957	Education & Training	922	843	1,000	1,000
959	Memberships & Dues	5,378	12,697	9,638	8,108
960	Meetings, Conf. & Seminars	2,021	2,638	6,500	6,500
970	Capital Outlay	35,117	41,478	41,000	275,500
<b>Total Parks &amp; Recreation</b>		<b><u>1,109,658</u></b>	<b><u>1,249,194</u></b>	<b><u>1,319,864</u></b>	<b><u>1,554,785</u></b>
<i>Total FTEs</i>		15.5	15.0	15.5	15.5

<b>Summary</b>				
Personnel Services	795,817	886,198	886,586	898,763
Supplies	126,894	142,897	160,382	166,289
Services	130,549	149,043	201,358	184,425
Insurance	12,960	13,400	13,400	14,200
Education & Training	8,321	16,178	17,138	15,608
Capital Outlay	35,117	41,478	41,000	275,500
<b>Total Parks &amp; Recreation Dept.</b>	<b><u>1,109,658</u></b>	<b><u>1,249,194</u></b>	<b><u>1,319,864</u></b>	<b><u>1,554,785</u></b>



**AMBULANCE FUND  
FY 2015 BUDGET**



**DELTA TOWNSHIP**

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

<b>Fund #210-651</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>	
<b>FUND BALANCE 1/1</b>	2,249,009	2,415,953	2,273,254	2,181,517	
PLUS: Revenues	1,302,272	1,211,568	1,252,494	1,289,301	
<b>TOTAL AVAILABLE</b>	<b>3,551,281</b>	<b>3,627,521</b>	<b>3,525,748</b>	<b>3,470,818</b>	
LESS: Expenditures	(1,135,328)	(1,354,267)	(1,344,231)	(1,506,221)	
<b>FUND BALANCE 12/31</b>	<b>2,415,953</b>	<b>2,273,254</b>	<b>2,181,517</b>	<b>1,964,597</b>	
<b>Acct #</b>	<b>Revenues</b>				
<b>404</b>	Current Tax - Real & Personal	1,240,864	1,203,426	1,207,094	1,250,278
<b>437</b>	Industrial Facilities Tax	23,760	22,800	21,400	17,023
<b>665</b>	Interest	37,648	(14,658)	24,000	22,000
<b>673</b>	Sales of Fixed Assets				
	<b>Total Revenues</b>	<b>1,302,272</b>	<b>1,211,568</b>	<b>1,252,494</b>	<b>1,289,301</b>
	<b>Expenditures</b>				
<b>999</b>	Appropriation Transfers - OUT	1,002,628	1,199,107	1,227,006	1,405,922
<b>719</b>	OPEB Contribution	132,700	155,160	117,225	100,299
	<b>Total Expenditures</b>	<b>1,135,328</b>	<b>1,354,267</b>	<b>1,344,231</b>	<b>1,506,221</b>
<b>Net increase (decrease) to Fund Balance</b>	<b>166,944</b>	<b>(142,699)</b>	<b>(91,737)</b>	<b>(216,920)</b>	

<b>REVENUES</b>				
Taxes	1,264,624	1,226,226	1,228,494	1,267,301
Interest	37,648	(14,658)	24,000	22,000
<b>Total Ambulance Fund Expenditures</b>	<b>1,302,272</b>	<b>1,211,568</b>	<b>1,252,494</b>	<b>1,289,301</b>
<b>EXPENDITURES</b>				
Transfer Out	1,002,628	1,199,107	1,227,006	1,405,922
Tax Refunds	-	-	-	-
OBEB Contribution	132,700	155,160	117,225	100,299
<b>Total Ambulance Fund Expenditures</b>	<b>1,135,328</b>	<b>1,354,267</b>	<b>1,344,231</b>	<b>1,506,221</b>

## ECONOMIC DEVELOPMENT CORPORATION FUND FY 2015 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.



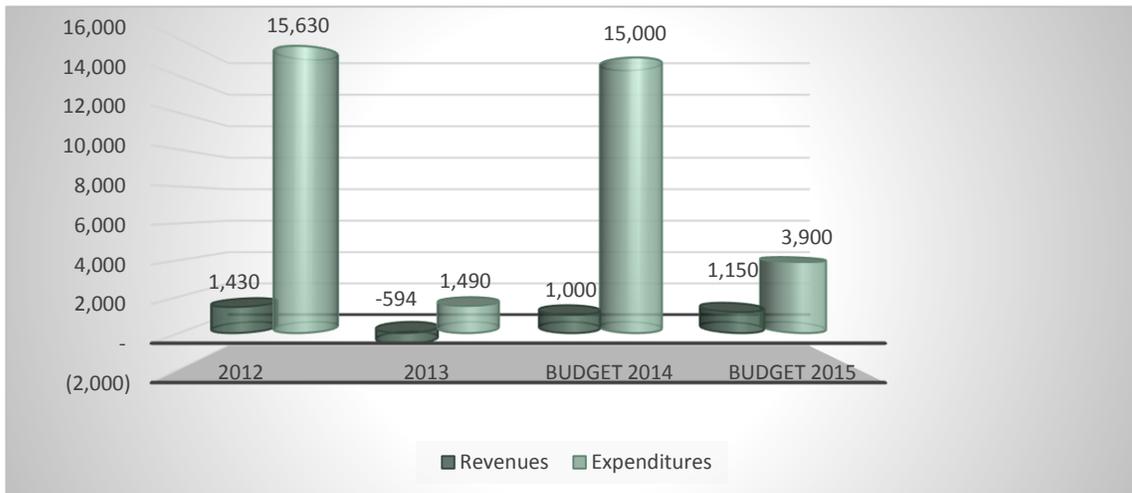
GM Lansing Delta Township Assembly Plant

**DELTA TOWNSHIP**

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

<b>Fund #244-728</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>FUND BALANCE 1/1</b>	131,248	117,048	114,964	100,964
PLUS: Revenues	1,430	(594)	1,000	1,150
<b>TOTAL AVAILABLE</b>	<b>132,678</b>	<b>116,454</b>	<b>115,964</b>	<b>102,114</b>
LESS: Expenditures	(15,630)	(1,490)	(15,000)	(3,900)
<b>FUND BALANCE 12/31</b>	<b>117,048</b>	<b>114,964</b>	<b>100,964</b>	<b>98,214</b>

<u>Acct #</u>	<u>Revenues</u>				
665	Interest	1,430	(594)	1,000	1,150
	<i>Total Revenues</i>	<b>1,430</b>	<b>(594)</b>	<b>1,000</b>	<b>1,150</b>
	<u>Expenditures</u>				
710	Fees & Per Diem	630	990		900
806	Contractual Services	15,000	-	12,000	
962	Contributions	-	500	3,000	3,000
999	Approp. Transfers - OUT				
	<i>Total Expenditures</i>	<b>15,630</b>	<b>1,490</b>	<b>15,000</b>	<b>3,900</b>



## CAPITAL PROJECTS FUND FY 2015 BUDGET

The Capital Projects fund is the "reserve account" for the general fund. The monies in this fund are the transfers from 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.

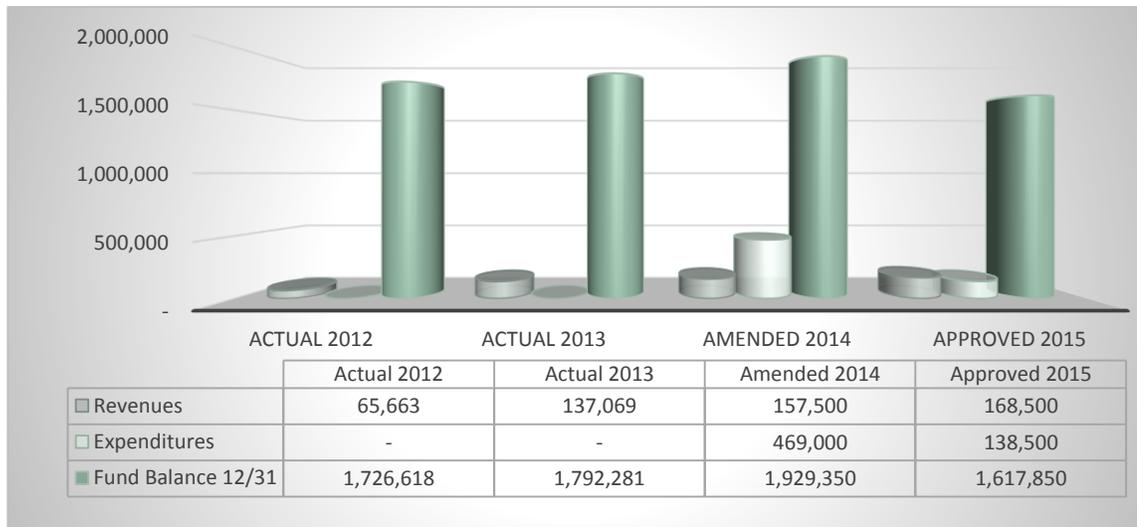
Amounts are annually transferred to Capital Projects for future vehicle and equipment replacements. When new vehicles or equipment are purchased within an activity, i.e. fire, engineering, or parks, money is then transferred from Capital Projects back to the General Fund to cover those purchases.



**DELTA TOWNSHIP**

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

<b>Fund #402</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>	
<b>FUND BALANCE 1/1</b>	1,726,618	1,792,281	1,929,350	1,617,850	
PLUS: Revenues	65,663	137,069	157,500	168,500	
<b>TOTAL AVAILABLE</b>	<b>1,792,281</b>	<b>1,929,350</b>	<b>2,086,850</b>	<b>1,786,350</b>	
LESS: Expenditures	-	-	(469,000)	(138,500)	
<b>FUND BALANCE 12/31</b>	<b>1,792,281</b>	<b>1,929,350</b>	<b>1,617,850</b>	<b>1,647,850</b>	
<b>Summary of Fund Balance:</b>					
Unassigned	1,792,281	1,929,350	1,617,850	1,647,850	
<b>FUND BALANCE 12/31</b>	<b>1,792,281</b>	<b>1,929,350</b>	<b>1,617,850</b>	<b>1,647,850</b>	
<b>Acct. #</b>	<b>Revenues</b>				
<b>665</b>	Interest	19,683	(9,931)	11,000	22,000
<b>699</b>	Approp. Transfers - IN	45,980	147,000	146,500	146,500
	<b>Total Revenues</b>	<b>65,663</b>	<b>137,069</b>	<b>157,500</b>	<b>168,500</b>
	<b>Expenditures</b>				
<b>999</b>	Approp. Transfers - OUT	-	-	469,000	138,500
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>469,000</b>	<b>138,500</b>



**DELTA TOWNSHIP**

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

	<i>Actual</i>			<i>Budget</i>		<i>Estimated</i>	<i>Budget</i>		<i>Estimated</i>
	<u>Receipts</u> <u>2013</u>	<u>Disbursement</u> <u>2013</u>	<u>Balance</u> <u>2013</u>	<u>Receipts</u> <u>2014</u>	<u>Disbursement</u> <u>2014</u>	<u>Balance</u> <u>2014</u>	<u>Receipts</u> <u>2015</u>	<u>Disbursement</u> <u>2015</u>	<u>Balance</u> <u>2015</u>
<b>Unallocated Interest</b>	(9,931)		649,844	10,500		660,344	11,500		671,844
<b><u>FACILITY RESERVES:</u></b>									
Township Hall			21,000			21,000			21,000
EDC									
Police			600,000			600,000			600,000
<b><u>EQUIPMENT RESERVES:</u></b>									
Assessing			43,200			43,200			43,200
Clerk - Equipment	<b>25,000</b>		60,730	25,000		85,730	25,000		110,730
Accounting			23,900			23,900			23,900
T H & G Equipment			16,000			16,000			16,000
Cemetery									-
Fire	89,000		269,040	90,000	469,000	(109,960)	100,000		(9,960)
Building			13,506	12,000		25,506	12,000		37,506
Planning			15,360			15,360			15,360
Engineering-Vehicle & Equipment			42,500			42,500			42,500
Parks & Rec. - Equipment	33,000		164,269	20,000		184,269	20,000	138,500	65,769
Parks & Rec. - Projects			10,000			10,000			10,000
Other									
	<b><u>137,069</u></b>	<b><u>-</u></b>	<b><u>1,929,348</u></b>	<b><u>157,500</u></b>	<b><u>469,000</u></b>	<b><u>1,617,848</u></b>	<b><u>168,500</u></b>	<b><u>138,500</u></b>	<b><u>1,647,848</u></b>

**OVERVIEW OF  
CAPITAL IMPROVEMENTS/OUTLAY  
FY2015 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

## DELTA TOWNSHIP

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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:*

*Capital Improvements Programming in Local Government by HUD, Second Printing, 1970, published by USGPO, Washington, DC 20402.*

*Capital Improvements Programs: Linking Budgeting and Planning by Robert A. Bowyer, Planning Advisory Service Report No. 442, 1993, published by the American Planning Association, 1313 E. 60th Street, Chicago, IL 60637.*

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Item</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>Manager's Office</b>	Computers/Related	2,500	3,000
		<b>2,500</b>	<b>3,000</b>
<b>Clerk's Office</b>	Computers/Related	1,500	
	Miscellaneous		1,500
		<b>1,500</b>	<b>1,500</b>
<b>IT</b>	Windows 8 Upgrade		6,000
	Computer Equipment & GIS	30,000	24,000
		<b>30,000</b>	<b>30,000</b>
<b>Accounting/Treasurer</b>	Computer Replacement	2,700	4,400
	Printer Replacement		1,200
	Office Furniture	1,600	
		<b>4,300</b>	<b>5,600</b>
<b>Assessing</b>	Computers/Related	700	700
		<b>700</b>	<b>700</b>
<b>Township Hall &amp; Grounds</b>	Custodial Equipment	3,000	2,500
	Landscape - Admin. Bldg.		5,000
	Insulation - Sheriff Bldg.		5,000
	Entry Door Replacement - Comm. Ctr.		6,500
	Admin. East Entrance Roofing		3,000
	Enrichment Ctr. - North Wing Drain		5,000
	Furniture, Tables, Chairs	4,000	5,000
	Resurface Parking Lot	29,000	
	Flooring Improvements	8,500	3,000
	Miscellaneous	1,500	1,500
		<b>46,000</b>	<b>36,500</b>
<b>General Activity</b>	Miscellaneous	10,000	10,000
		<b>10,000</b>	<b>10,000</b>
<b>Cemetery</b>	Miscellaneous	7,500	2,500
	Scatter Garden (Hillside)		25,000
	Delta Ctr. Fence Replacement (N. Side)		8,000
	Plot Staking (Hillside)		9,000
	Replace John Deere Mowers	7,000	7,000
		<b>14,500</b>	<b>51,500</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Item</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>Sheriff/Delta Patrol</b>	Weighmaster Vehicle		30,000
			<b>30,000</b>
<b>Fire</b>	Rescue Equipment		
	Fire Engine	450,000	
	Miscellaneous	22,500	
	Upgrade SCBA Facepieces & Voice Amps		11,500
	Respiratory Fit Test Machine		4,400
	New Copy Machine		3,500
	Replacement Vehicle	19,000	
		<b>491,500</b>	<b>19,400</b>
<b>EOC</b>	Miscellaneous Equipment		12,000
		-	<b>12,000</b>
<b>Building</b>	Office Reconstruction	4,500	
	Office Computers & Furniture		4,500
	Miscellaneous	500	500
		<b>5,000</b>	<b>5,000</b>
<b>Recycling (PW)</b>	Miscellaneous	500	500
		<b>500</b>	<b>500</b>
<b>Roads</b>	Non-Motorized Transportation Plan	125,000	
	New Sidewalk/Pathway Construction		100,000
	North Canal Sidewalk Construction		75,000
		<b>125,000</b>	<b>175,000</b>
<b>Engineering</b>	Computer/Related	500	1,200
		<b>500</b>	<b>1,200</b>
<b>Ambulance</b>	Ferno Cots	5,500	
	Miscellaneous	10,000	
	CPR Devices		36,000
	Copy Machine		3,500
	Replacement Suction Units		2,500
	Electronic Thermometers		2,500
	Respiratory Fit Machine		4,400
	Replacement Ambulance		188,000
		<b>15,500</b>	<b>236,900</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Item</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>Planning</b>	Computer/Related	-	1,200
		<b>1,200</b>	<b>1,200</b>
<b>Parks &amp; Rec.</b>	Vault Restrooms at Hawk Meadow	25,000	
	Replace Mowers	12,000	11,000
	Park Improvements		89,000
	Pickleball Courts - Delta Mills		65,000
	Pickup Truck (3/4 Ton)		28,000
	Backhoe		80,500
	Small Mower & Equipment	4,000	2,000
		<b>41,000</b>	<b>275,500</b>
<b>Total General Fund:</b>		<b>788,500</b>	<b>895,500</b>
<b>Sewer</b>	Computers & Related (GIS Equip.)	3,000	3,000
	Return Pump Rebuild		7,500
	Belaire Hills Liftstation		350,000
	Lime Silo Day Tank Replacement		20,000
	Rebuild Raw Pump	30,000	30,000
	Liftstation Replacement Motors		20,000
	Miscellaneous	39,500	
	Skyway Liftstation Rebuild	200,000	
	Zero Turn Mower (2004)		7,000
	Aeration Diffuser Domes	90,000	
	Vactor Tanks and Hoses		8,000
	Lighting Mixer Replacement		4,000
	Replacement Vehicles	30,000	17,000
		<b>392,500</b>	<b>466,500</b>
<b>Water</b>	Computer/Related	3,000	3,000
	Painting Millett Water Tower		140,000
	Willow Ground Storage Flow Ctrl Valves		40,000
	Miscellaneous	38,000	
	Large Meter Replacement Program	25,000	
	Replace Bobcat Excavator		45,000
	Snow Tower repair	150,000	
	Replacement Vehicle		25,000
	Utility Box Replacement		6,000
		<b>216,000</b>	<b>259,000</b>
<b>Total Capital Outlay - All Funds:</b>		<b>1,397,000</b>	<b>1,621,000</b>

## DEBT SERVICE FUND FY 2015 BUDGET

The Debt Service Fund accumulates resources to pay debt principal and interest on Long Term Debt of the overall government.

- Debt Service Fund is not used for proprietary fund debts, those funds carry their own long-term debt

While the Debt Service Fund accumulates money and makes principal and interest payments, Bonds Payable is not a liability of the Debt Service Fund, because the Debt Service Fund uses the modified accrual basis/flow of current resources approach.

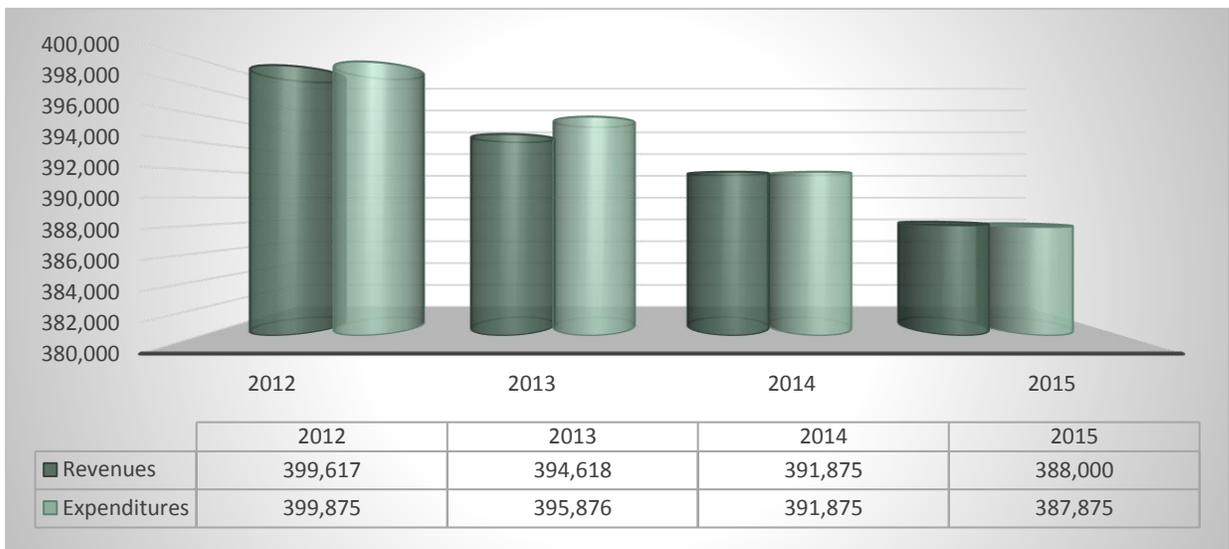
The Bond Liability is in the entity-wide statement of Net Assets.



**DELTA TOWNSHIP**

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

<b>Fund #301-905</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>FUND BALANCE 1/1</b>	<b>34,647</b>	<b>34,389</b>	<b>33,131</b>	<b>33,131</b>
PLUS: Revenues	399,617	394,618	391,875	388,000
<b>TOTAL AVAILABLE</b>	<b>434,264</b>	<b>429,007</b>	<b>425,006</b>	<b>421,131</b>
LESS: Expenditures	(399,875)	(395,876)	(391,875)	(387,875)
<b>FUND BALANCE 12/31</b>	<b>34,389</b>	<b>33,131</b>	<b>33,131</b>	<b>33,256</b>
<b>Acct#</b>	<b>Revenues</b>			
<b>404</b>	Current Taxes - Real			
<b>437</b>	Industrial Facilities Taxes			
<b>665</b>	67	(932)	325	450
<b>667</b>	399,550	395,550	391,550	387,550
	<b>Total Revenues</b>	<b>399,617</b>	<b>394,618</b>	<b>391,875</b>
	<b>399,617</b>	<b>394,618</b>	<b>391,875</b>	<b>388,000</b>
	<b>Expenditures</b>			
<b>964</b>	Refunds & Rebates			
<b>991</b>	100,000	100,000	100,000	100,000
<b>995</b>	299,550	295,550	291,550	287,550
<b>998</b>	325	326	325	325
	<b>Total Expenditures</b>	<b>399,875</b>	<b>395,876</b>	<b>391,875</b>
	<b>399,875</b>	<b>395,876</b>	<b>391,875</b>	<b>387,875</b>
<b>Net increase to Fund Balance</b>	<b>(258)</b>	<b>(1,258)</b>		



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

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
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
	-	44,025	860,000	44,025	948,050

**Series B**

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
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
	-	63,600.00	1,110,000	63,600.00	1,237,200

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

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
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
	4,750,000	619,763		526,363	5,896,126

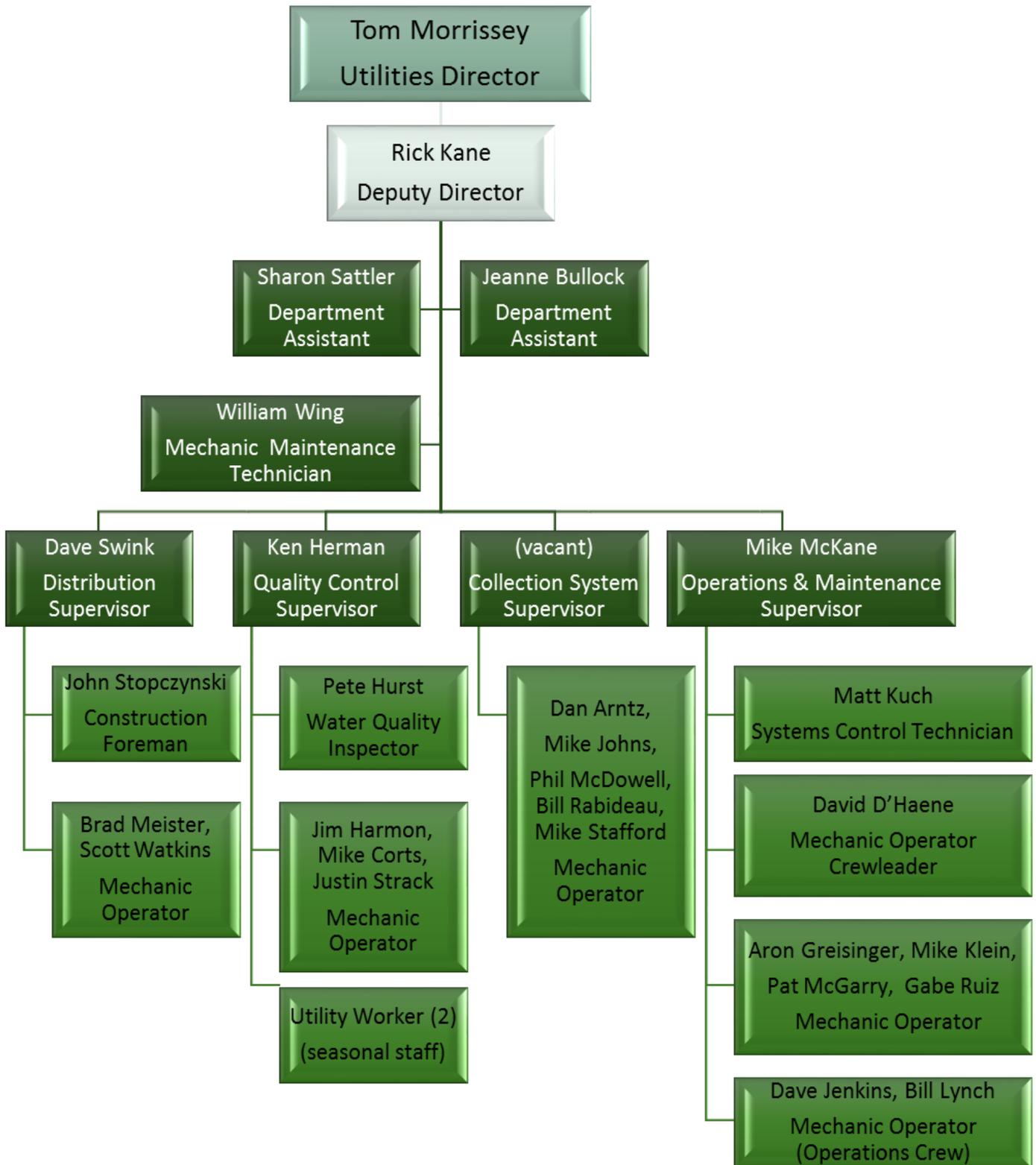
**2007 GO Library Bonds**  
**Original Amount 7,300,000**  
**Bank of New York**

	April 1st		October 1st		Totals
	Principal	Interest	Principal	Interest	
	301-905-991	301-905-995	301-905-991	301-905-995	
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
	6,700,000.00	2,171,750.00	-	2,026,975.00	10,898,725.00

**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		
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
	3,650,000.00	188,000.00		151,500.00	3,989,500.00

# UTILITIES DEPARTMENT FY 2015 BUDGET



**DELTA TOWNSHIP**

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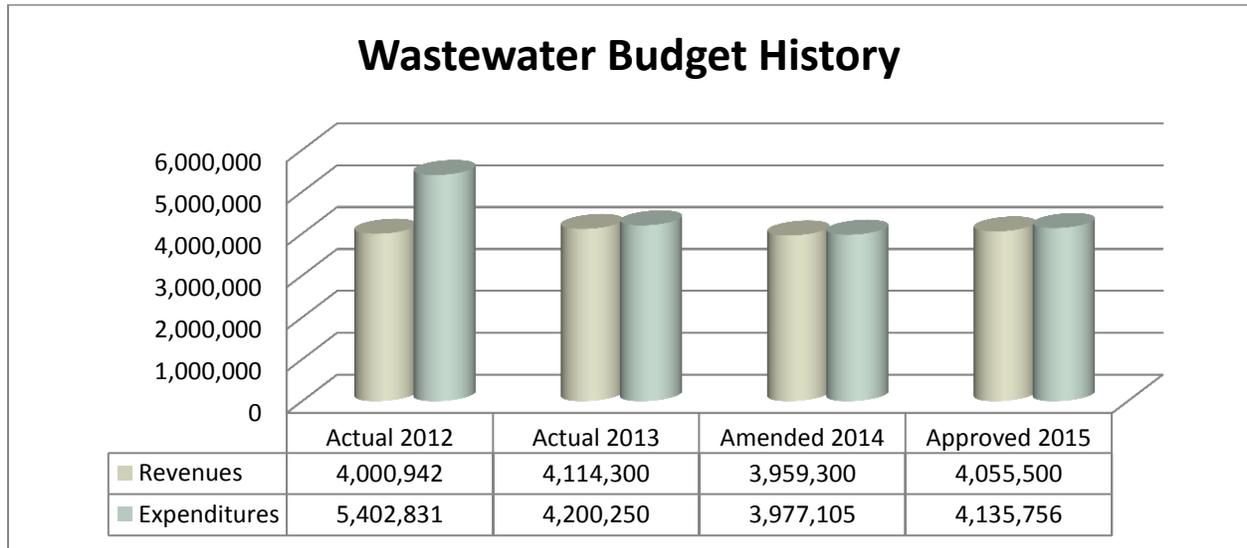
**UTILITY DEPARTMENT**

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.



**2015 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**

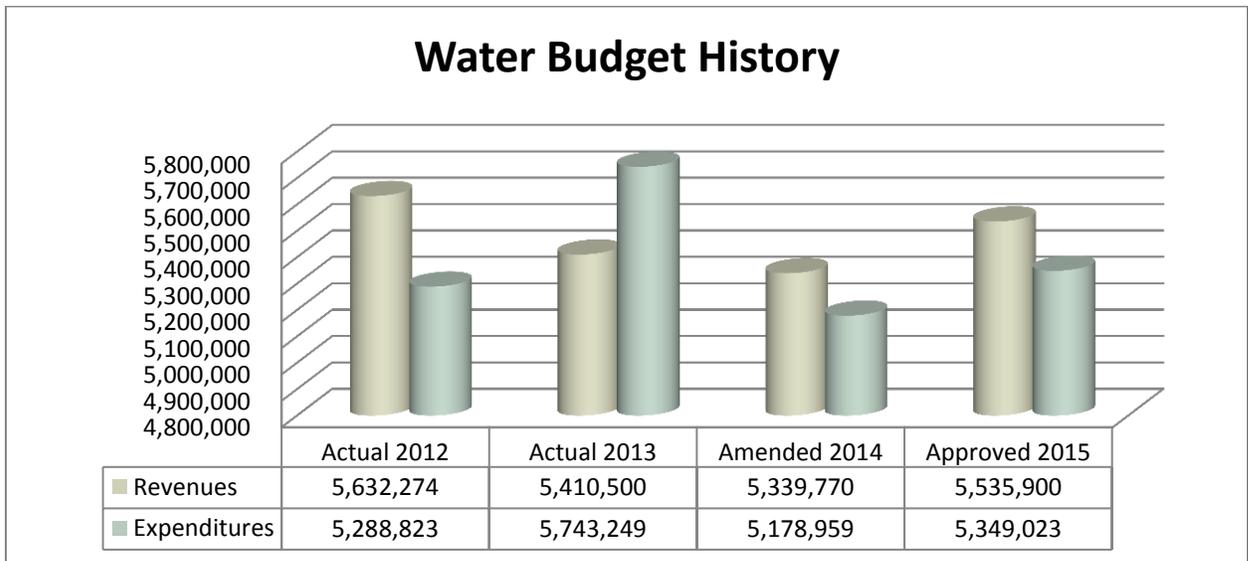
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<b>Output Indicators</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Number of Sewer Customers	9,305	9,305	9,325	9,420
Miss Dig Requests	2,197	2,748	2,000	2,388
Solid Waste Recycled - Dry Ton	418.7	910	900	910
Sewer Main Blockages	0	0	0	2
Electrical Usage - Treatment Plant	1,567,943	3,500,000	3,550,000	2,552,550
Vehicle Fuel - Utility Vehicles (Gallons)	8,420	19,000	17,000	17,422
Miles of Sanitary Sewers Installed Delta	0	0	0	0
Sewer Inquiries Received & Resolved	18	30	30	48
Number of Feet of Sanitary Sewers Cleaned	112,854	400,000	425,000	286,635

**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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**2015 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>Target 2015</b>
Number of Water Customers	9,117	9,125	9,140	9,223
Energy Usage – Utility Operations	230.1 MCF	700 MCF	725	750
Number of hydrants painted	61	200	300	275
Miles of water mains installed in Delta	0.12	.87	.25	0
Miss Dig stakeouts of utilities performed	2,197	2,748	2,000	2,388
Water meters installed-residential/commercial	7/2	10/6	20/20	37/10
Cross connection inspections/reinspections	217	250	240	350
Water purchased from LBW&L-billion gallons	0.513	1.3	1.2	1.03
Cost of water from LBWL - per MCF	13.02	13.02	13.02	13.03
Water Samples Tested (System)	120	240	240	240
Percent of water samples meeting State/Federal standards	100%	100%	100%	100%
Radio End Units Installed	5,493	9,000	9,100	9,215

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>617 Main Charges</b> 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> 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> Vehicle maintenance revenue from other funds.	<b>50,000</b>
<b>646 Sewer Sales</b> 2014 Actual plus 2% rate increase June, 2015.	<b>3,738,500</b>
<b>662 Late Payment Penalties</b>	<b>45,000</b>
<b>665 Investment Income</b> Projected 1.5% earnings.	<b>90,000</b>
<b>666 Interest on Assessments</b>	<b>12,000</b>
<b>TOTAL</b>	<u><u><b>4,055,500</b></u></u>

**DELTA TOWNSHIP**

**SEWER FUND**

Fiscal Year Ending December 31:

<u>Acct #</u>	<u>Revenues</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
617	Main Charges	18,766	39,074	20,000	20,000
618	Capital Charges	114,015	105,967	100,000	100,000
641	Other Charges for Services	13,999	39,664	35,000	50,000
646	Sewer & Water Sales	3,667,315	3,749,297	3,674,000	3,738,500
662	Late Payment Penalties	46,545	44,806	44,000	45,000
665	Investment Income	110,942	(41,865)	70,500	90,000
666	Interest on Assessments	13,210	12,293	12,800	12,000
673	Sale of Fixed Assets	5,270	6,290	3,000	-
694	Other Miscellaneous	2,170	28530		
695	Other Financing Sources	8,710	77,757		
	<b>Total Revenues</b>	<b>4,000,942</b>	<b>4,061,813</b>	<b>3,959,300</b>	<b>4,055,500</b>
	<b>Expenditures</b>				
702	Salaries & Wages - Regular	1,314,136	1,302,722	1,361,184	1,369,203
703	Salaries & Wages - Temporary	30,881	32,167	19,200	10,000
704	Salaries & Wages - OT	12,634	12,364	10,000	10,000
706	Salaries & Wages - Longevity	29,605	31,333	34,483	35,826
715	F.I.C.A.	104,367	102,654	107,927	108,644
717	Worker's Comp. Insurance	23,206	29,197	27,376	33,564
719	Health Insurance	402,623	404,235	458,831	506,566
720	Life, Dental & LTD Insurance	42,881	43,057	45,875	46,809
721	Pension	154,304	151,410	165,829	166,872
724	Cleaning & Laundry	8,107	7,542	9,000	9,000
728	Office Supplies	5,134	4,689	8,000	7,000
729	Photo Copies	90	75	100	100
730	Postage	23,415	21,508	27,000	27,000
731	Publications	-	29	100	100
740	Operating Supplies	7,277	10,361	10,000	10,000
743	Chemicals	211,373	213,836	240,000	235,000
744	Lab Supplies	6,729	10,200	10,000	10,000
759	Tools	1,582	2,233	3,000	2,500
776	Building Maintenance Supplies	12,979	10,898	12,000	11,000
778	Equipment Maintenance Supplies	120,719	115,158	125,000	125,000
780	Grounds Maintenance Supplies	6,088	2,898	8,000	7,000
803	Audit Fees	7,860	8,040	8,000	8,000
804	Accounting Fees	133,536	144,324	140,000	140,000
805	Consulting Fees				
806	Contractual Services	64,230	44,129	28,500	28,500
808	Legal Fees	-		1,000	1,000
812	Collection Fees	627	631		
820	Administration Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	2,120	7,969	7,500	7,000

**DELTA TOWNSHIP**

**SEWER FUND**

Fiscal Year Ending December 31:

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>851</b> Radio Maintenance	123	122		
<b>852</b> Telephone	20,801	20,390	17,000	18,000
<b>853</b> Miss Dig			500	500
<b>862</b> Gasoline & Diesel	36,046	30,724	33,000	33,000
<b>863</b> Vehicle Maintenance	13,119	32,466	21,000	21,000
<b>911</b> Fleet Insurance	11,125	11,700	11,700	13,125
<b>912</b> Liability Insurance	79,800	84,100	84,100	93,975
<b>921</b> Electricity	359,404	395,303	350,000	375,000
<b>922</b> Heat	4,095	5,480	10,000	15,000
<b>923</b> Sewer & Water	2,378	2,788	3,200	3,700
<b>931</b> R & M Services - Building	25,843	36,289	18,000	15,000
<b>933</b> R & M Services - Equipment	5,671	28,422	12,000	12,000
<b>934</b> R & M Services - Other	44,175		38,000	35,072
<b>942</b> Rentals - Equipment	360	322		
<b>942</b> Rentals - House on Willow				
<b>957</b> Education & Training	1,283	745	1,200	1,200
<b>959</b> Memberships & Dues	10,440	15,679	15,000	15,000
<b>960</b> Meetings, Conf. & Seminars	826	616	2,000	2,000
<b>963</b> Miscellaneous - Other	60			
<b>968</b> Depreciation	1,894,084	1,913,209		
<b>970</b> Capital Outlay	-		392,500	466,500
<b>991</b> Debt - Principal	-			
<b>995</b> Bond Interest	66,630	17,313		
<b>997</b> Other Financing Expenses				
<b>998</b> Paying Agent Fees	65	63		
<b>Total Expenditures</b>	<b>5,402,831</b>	<b>5,409,390</b>	<b>3,977,105</b>	<b>4,135,756</b>
<i>Total FTEs</i>	24.5	25.00	25.00	25.00

**Summary**

**Revenues**

Main, Capital & Other Charges	132,781	145,041	120,000	120,000
Sewer & Water Sales	3,667,315	3,749,297	3,674,000	3,738,500
Investment/Interest Income	124,152	(29,572)	83,300	102,000
Other Income	76,694	197,047	82,000	95,000
<b>Total Sewer Revenues</b>	<b>4,000,942</b>	<b>4,061,813</b>	<b>3,959,300</b>	<b>4,055,500</b>

**Expenditures**

Personnel Services	2,114,637	2,109,139	2,230,705	2,287,484
Supplies	403,493	399,427	452,200	443,700
Services	832,997	874,439	805,900	830,972
Insurance	90,925	95,800	95,800	107,100
Depreciation	1,894,084	1,913,209	-	-
Capital Outlay	-	-	392,500	466,500
Debt/Bond Etc.	66,695	17,376	-	-
<b>Total Sewer Expenditures</b>	<b>5,402,831</b>	<b>5,409,390</b>	<b>3,977,105</b>	<b>4,135,756</b>

**DELTA TOWNSHIP**

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

	<b>Approved 2015</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>1,369,203</b>
<b>703 Salaries &amp; Wages - Temporary</b>	<b>10,000</b>
<b>704 Salaries &amp; Wages - Overtime</b>	<b>10,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>35,826</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>108,644</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>33,564</b>
<b>719 Health Insurance</b>	<b>506,566</b>
Premiums	<b>343,718</b>
Wellness Program	<b>5,000</b>
OPEB	<b>125,375</b>
Retiree Premiums	<b>32,473</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>46,809</b>
<b>721 Pension</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>166,872</b>

**DELTA TOWNSHIP**

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

		<u>Approved 2015</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>7,000</b>
<b>729 Photo Copies</b>		<b>100</b>
<b>730 Postage</b>		<b>27,000</b>
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>235,000</b>
Salt (odor control units)	1,000	
Lime	50,000	
Ferric Chloride	171,000	
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 2015</u>
<b>759 Tools</b>	<b>2,500</b>
<b>776 Repair &amp; Maintenance - Building Supplies</b>	<b>11,000</b>
Tank Coatings	1,500
Pipe, Heaters, Blowers	1,000
Lighting, Bulbs, Ballast	1,000
Liftstation Vinyl Fence	1,500
Paint, Brushes, Rollers, Supplies	3,000
Other building maintenance items	3,000
<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, Gaskets, Belts, and Sealants	25,000
<b>780 Repair &amp; Maintenance - Grounds</b>	<b>7,000</b>
Materials and equipment for landscaping and snow removal: yard hose, mowers, mower parts, grass seed, shrubbery, 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 2015</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/Physicals	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>7,000</b>
<b>852 Telephone</b>		<b>18,000</b>
Telephone/Cell Phone Service - Fiber service and answering service.		
<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	
<b>863 Vehicle Maintenance</b>		<b>21,000</b>
Filters, Tires, Batteries, Outside Vehicle Repairs and Parts	17,000	
Oil Tests, Belts, etc.	4,000	

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>911 Insurance - Fleet</b>	<b>13,125</b>
<b>912 Insurance - Liability</b>	<b>93,975</b>
<b>921 Electricity</b>	<b>375,000</b>
Consumption is down but rates are up	<b>350,000</b>
Projected 7% increase from BWL	<b>25,000</b>
<b>922 Heat</b>	<b>15,000</b>
<b>923 Water &amp; Sewer</b>	<b>3,700</b>
<b>931 Repair &amp; Maintenance - Building</b>	<b>15,000</b>
Clean Electrical Switch Gear	<b>6,500</b>
Electrical Work	<b>2,000</b>
Outside Sewer Repairs	<b>6,500</b>
<b>933 Repair &amp; Maintenance - Equipment</b>	<b>12,000</b>
Services from outside contractors.	
<b>934 Repair &amp; Maintenance - Other</b>	<b>35,072</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>
<b>960 Meetings, Conferences &amp; Seminars</b>	<b>2,000</b>

**DELTA TOWNSHIP**

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

		<b>Approved 2015</b>
<b>970 Capital Outlay</b>		<b>466,500</b>
Computers	<b>3,000</b>	
Lighting Mixer Replacement (1 of 3)	<b>4,000</b>	
Return Pump Rebuild (2 of 3)	<b>7,500</b>	
Replace 1157 With 1/2 Ton Pickup	<b>17,000</b>	
Rebuild Raw Pump (5 of 8 total)	<b>30,000</b>	
Belaire Hills Liftstation	<b>350,000</b>	
Lime Silo Day Tank Replacement	<b>20,000</b>	
Zero Turn Mower (2004)	<b>7,000</b>	
Liftstation Replacement Motors (River Ridge & Thomas L (1986))	<b>20,000</b>	
Vactor Tanks and Hose	<b>8,000</b>	
<b>TOTAL</b>		<b><u>4,135,756</u></b>



**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>617 Main Charges</b> Fees charged to a property owner in lieu of having their property participate in a special assessment.	<b>25,000</b>
<b>618 Capital Charges</b> One-time fee charged to property owners for hooking up to the Township sewer system.	<b>25,000</b>
<b>641 Other Charges for Services Rendered</b> Fees charged for water installations done by Township Water Division employees.	<b>70,000</b>
<b>646 Water Sales</b> Calculation based on last 12 months actual + 5% increase June, 2015.	<b>5,099,700</b>
<b>650 Other Operating Revenue</b> NSF and disconnection fees.	<b>15,500</b>
<b>662 Late Payment Penalties</b>	<b>58,000</b>
<b>665 Investment Income</b> Projected 1% earnings.	<b>67,200</b>
<b>666 Interest on Assessments</b>	<b>18,000</b>
<b>667 Rent Income</b>	<b>140,000</b>
<b>670 Other Interest Income</b> GM Water Tower Agreement.	<b>17,500</b>
<b>TOTAL</b>	<b><u><u>5,535,900</u></u></b>

**DELTA TOWNSHIP**

**WATER FUND**

Fiscal Year Ending December 31:

<u>Acct #</u>	<u>Revenues</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
617	Main Charges	52,752	36,552	30,000	25,000
618	Capital Charges	42,585	137,775	50,000	25,000
641	Other Charges. for Services Rendered	65,533	94,930	75,000	70,000
646	Water & Sewer Sales	5,059,869	4,945,650	4,884,800	5,099,700
650	Other Operating Revenue	17,216	17,896	15,000	15,500
662	Late Payment Penalties	59,583	58,171	55,000	58,000
665	Investment Income	86,883	(23,304)	56,000	67,200
666	Interest on Assessments	16,194	14,752	20,000	18,000
667	Rents	137,830	137,970	137,970	140,000
670	Other Interest Income	18,045	9,415	15,000	17,500
673	Sales of Fixed Assets	2,975		1,000	
675	Contributions-Private	45,965	118,510		
698	Bond Proceeds	26,844	89,309		
	<b>Total Revenues</b>	<b>5,632,274</b>	<b>5,637,626</b>	<b>5,339,770</b>	<b>5,535,900</b>
	<b>Expenditures</b>				
702	Salaries & Wages - Regular	442,555	442,232	461,765	478,188
703	Salaries & Wages - Temporary	5,868	7,560	4,000	6,000
704	Salaries & Wages - OT	5,310	7,483	10,000	10,000
706	Salaries & Wages - Longevity	13,108	12,808	13,332	13,714
715	F.I.C.A.	33,686	34,269	37,272	38,558
717	Worker's Comp. Insurance	9,665	10,842	11,722	10,926
719	Health Insurance	129,132	125,692	133,442	140,632
720	Life, Dental & LTD Insurance	13,403	13,708	15,860	14,762
721	Pension	50,239	46,231	55,683	57,634
724	Cleaning & Laundry	3,635	3,426	3,500	3,500
728	Office Supplies	5,015	7,750	6,000	5,500
729	Photo Copies	90	75		
730	Postage	23,406	21,447	26,500	26,500
740	Operating Supplies	65,060	55,665	63,000	63,000
740.001	Operating Supplies - BW&L	2,388,014	2,215,259	2,247,008	2,396,859
743	Chemicals	216	152	500	500
744	Lab Supplies	262			
759	Tools	1,092	1,768	1,500	1,500
776	Building Maintenance Supplies	7,989	12,582	9,000	9,000
778	Equipment Maintenance Supplies	28,676	31,360	19,000	19,000

**DELTA TOWNSHIP**

**WATER FUND**

Fiscal Year Ending December 31:

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Amended 2014</u>	<u>Approved 2015</u>
<b>780</b> Grounds Maintenance Supplies	2,830	5,708	3,500	3,000
<b>803</b> Audit Fees	7,860	8,040	8,200	8,200
<b>804</b> Accounting Fees	133,536	144,324	137,000	137,000
<b>805</b> Consultant Fees	-		2,500	1,500
<b>806</b> Contractual Services	38,834	36,552	25,000	25,000
<b>812</b> Collection Fees				
<b>820</b> Administrative Fees	100,000	100,000	100,000	100,000
<b>821</b> Engineering Fees	11,796	20,735	10,000	7,000
<b>851</b> Radio Maintenance	123	122		
<b>852</b> Telephone	14,866	14,251	15,000	15,000
<b>853</b> Miss Dig	1,005	1,005	500	500
<b>862</b> Gasoline & Diesel	17,719	22,697	19,000	19,000
<b>863</b> Vehicle Maintenance	7,289	8,583	20,000	12,000
<b>911</b> Fleet Insurance	11,500	12,100	11,500	13,550
<b>912</b> Liability Insurance	19,700	20,800	21,000	23,200
<b>921</b> Electricity	69,288	75,587	77,800	87,000
<b>922</b> Heat	2,788	3,536	8,000	10,000
<b>923</b> Sewer & Water	1,180	1,038	1,000	1,050
<b>931</b> R & M Services - Building	74,292	65,733	50,000	40,000
<b>931.001</b> R & M Services-Well Abandonment	12,339	10,530	10,000	7,000
<b>933</b> R & M Services - Equipment	3,389	16,142	4,000	5,000
<b>957</b> Education & Training	1,626	956	2,000	2,000
<b>959</b> Memberships & Dues	16,905	17,812	16,400	16,400
<b>960</b> Meetings, Conf. & Seminars	354	272	800	800
<b>963</b> Miscellaneous - Other				
<b>968</b> Depreciation	931,392	960,612		
<b>970</b> Capital Outlay	-		216,000	259,000
<b>991</b> Bond Principal	-		900,000	950,000
<b>994</b> Amortization Expense	9,626			
<b>995</b> Bond Interest	514,735	346,653	399,425	308,800
<b>997</b> Other Financing Expenses	57,015	68,200		
<b>998</b> Paying Agent Fees	415	263	1,250	1,250
<b>Total Expenditures</b>	<u><u>5,288,823</u></u>	<u><u>5,012,560</u></u>	<u><u>5,178,959</u></u>	<u><u>5,349,023</u></u>
Total FTEs	7.0	7.5	8.0	8.0

**DELTA TOWNSHIP**

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**WATER FUND**

Fiscal Year Ending December 31:

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Amended 2014</b>	<b>Approved 2015</b>
<b>Summary</b>				
<b>Revenues</b>				
State Grants & Contributions	-	-	-	-
Main, Capital & Other Charges	160,870	269,257	155,000	120,000
Water & Sewer Sales	5,059,869	4,945,650	4,884,800	5,099,700
Other Revenues	263,569	332,547	208,970	213,500
Investment/Interest Income	121,122	863	91,000	102,700
Special Assessments	-	-	-	-
Bond Proceeds	26,844	89,309	-	-
<b>Total Water Revenues</b>	<b>5,632,274</b>	<b>5,637,626</b>	<b>5,339,770</b>	<b>5,535,900</b>
<b>Expenditures</b>				
Personnel Services	702,966	700,825	743,076	770,414
Supplies	2,526,285	2,355,192	2,379,508	2,528,359
Services	515,189	547,915	507,200	494,450
Insurance	31,200	32,900	32,500	36,750
Depreciation	931,392	960,612	-	-
Capital Outlay	-	-	216,000	259,000
Bond/Debt Etc.	581,791	415,116	1,300,675	1,260,050
<b>Total Water Expenditures</b>	<b>5,288,823</b>	<b>5,012,560</b>	<b>5,178,959</b>	<b>5,349,023</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>702 Salaries &amp; Wages - Regular</b>	<b>478,188</b>
<b>703 Salaries &amp; Wages - Temporary</b> Reduction due to additional full-time employee.	<b>6,000</b>
<b>704 Salaries &amp; Wages - Overtime</b>	<b>10,000</b>
<b>706 Salaries &amp; Wages - Longevity</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>13,714</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>38,558</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>10,926</b>
<b>719 Health Insurance</b>	<b>140,632</b>
Premiums	<b>94,330</b>
Retiree Premiums	<b>6,190</b>
Wellness Program	<b>2,500</b>
OPEB	<b>37,612</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>14,762</b>
<b>721 Pension</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>57,634</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>724 Cleaning &amp; Laundry</b>	<b>3,500</b>
Uniforms	2,500
T-shirts	500
Rug Runners, Shop Towels, etc.	500
<b>728 Office Supplies</b>	<b>5,500</b>
This account is used for the purchase of items such as file folders, envelopes, stationary and other general supplies.	
Water Division	6,000
Accounting Department (water related)	4,000
<b>730 Postage</b>	<b>26,500</b>
Expenses for postage for each department. Also included is postage expenses for utility billing done by Accounting.	
Water Division	500
Monthly Utility bills	26,000
<b>740 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 BWL Billings</b>	<b>2,396,859</b>
Projected 9% increase from BWL.	
<b>743 Chemicals</b>	<b>500</b>
Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.	
<b>759 Tools</b>	<b>1,500</b>

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>776 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
<b>778 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 Repair &amp; Maintenance - Grounds</b>	<b>3,000</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 Audit Fees</b>	<b>8,200</b>
<b>804 Accounting Fees</b>	<b>137,000</b>
<b>805 Consultant Fees</b>	<b>1,500</b>
Stage 2 Water Quality - State of Michigan.	
<b>806 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	

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>820 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 Engineering Fees</b>	<b>7,000</b>
<b>851 Radio Maintenance</b>	
<b>852 Telephone</b>	<b>15,000</b>
Telephone/Cell service - Fiber Service, Snow Tower.	
<b>853 Miss Dig</b>	<b>500</b>
<b>862 Gasoline</b>	<b>19,000</b>
Gas and Diesel Fuel	<b>17,000</b>
Oils and Propane	<b>2,000</b>
<b>863 Vehicle Maintenance</b>	<b>12,000</b>
Filters, Tires, Batteries, Outside Repairs, Parts	<b>7,000</b>
Internal Charges for Water Fund Vehicle Maintenance	<b>5,000</b>
<b>911 Insurance - Fleet</b>	<b>13,550</b>
<b>912 Insurance - Liability</b>	<b>23,200</b>
<b>921 Electricity</b>	<b>87,000</b>
Projected 7% increase	<b>9,200</b>
Water Pumping Sites	<b>77,800</b>
<b>922 Heat</b>	<b>10,000</b>
<b>923 Water &amp; Sewer</b>	<b>1,050</b>
Water and Sewer service - Utility Ops building.	

**DELTA TOWNSHIP**

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

		<u>Approved 2015</u>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>40,000</b>
	Snow Tower Cleaning	4,000
	County Permit/Fees	3,000
	Road Repairs	20,000
	Concrete Work	4,000
	Road Cutting	3,500
	Flowable Fill	5,500
<b>931</b>	<b>Well Abandonment</b>	<b>7,000</b>
	Shared cost to close wells after connection to Township water system.	
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>5,000</b>
	Boiler service, air compressor service, fire extention service.	
<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	1,000
	Tri-County Ground Water Mgmt. Board	10,000
	AWWA	150
	MRWA	180
	SCMWA	150
	State of Michigan water fees	4,400
	Water licenses - State of Michigan	400
	Other	120
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>800</b>
	Miscellaneous State meetings	400
	MRWA	200
	Emergency Meals	200

**DELTA TOWNSHIP**

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

	<u>Approved 2015</u>
<b>970 Capital Outlay</b>	<b>259,000</b>
Proposed expenses for equipment as may be required during 2011.	
Willow Ground Storage Flow Control Valves	40,000
Computers	3,000
Painting Millett Water Tower	140,000
Replace Bobcat Excavator	45,000
Utility Box Replacement	6,000
Replace 1163 with Trans Connect	25,000
<b>991 Debt - Principal</b>	<b>950,000</b>
2012 Refinanced Revenue Bonds	300,000
2013 Water Improvement Bonds	300,000
2006 GO Bonds	350,000
<b>995 Bond Interest</b>	<b>308,800</b>
<b>998 Paying Agent Fees</b>	<b>1,250</b>
<b>Totals</b>	<b><u><u>5,349,023</u></u></b>

## 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 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 Management Association
<b>MGFOA</b>	Michigan Government Financial Officers Associations
<b>MML</b>	Michigan Municipal League
<b>MMTA</b>	Michigan Municipal Treasurers 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 Administration
<b>OT</b>	Overtime
<b>RACES</b>	Radio Amateur Civil Emergency Services
<b>SCADA</b>	Supervisory Control and Data Acquisition Association
<b>SCMWA</b>	South Central Michigan Water Association
<b>SHRM</b>	Society for Human Resource Management
<b>WC</b>	Worker's Compensation

