



Charter Township of Delta



**FY 2016
Budget**

Delta Township, MI



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I AM DELTA







Supervisor: Kenneth R. Fletcher
Treasurer: Howard Pizzo
Clerk: Mary R. Clark

Trustees: Dennis R. Fedewa, Jeffrey C. Hicks, Doug Kosinski, Karen Mojica

Accounting Department

(517) 323-8510

December 17, 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 FY2016 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was updated during 2013 and continues to be reviewed on a regular basis. The FY2016 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The FY2016 Budget is a balanced budget with positive fund balances in all budgeted funds. The General Fund budget shows revenues and expenditures of \$17,091,190. This is a 2.7% increase in budgeted revenue. 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 \$7.8 million exceeding the \$6.8 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 (6.5%) was less for 2016 than we had seen in a number of years. We hope this trend continues.

Aging infrastructure of our wastewater 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 2016, we will complete a \$2.8 million plant renovation project. This project will ensure we can provide quality wastewater 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 2016 Budget addresses each of these goals.

To address the goal of Economic Development, the 2016 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 2016 budget includes major capital expenditures such as the purchase of Grand Woods Park from the City of Lansing, and the installation of Pickleball courts at Delta Mills Park. 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 2016, the capital projects fund will have a balance of \$1.77 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 2016 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 \$100,000. 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 \$150,000 for new sidewalk and pathway construction.

One goal in development of the FY2016 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., and the addition of a full time Township Engineer, to serve both township staff and township residents.

Fiscal responsibility continues to be a top priority in the FY2016 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 service 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 2016 Budget is aligned with the Board's priorities as set forth 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 2016 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,

A handwritten signature in black ink that reads "Jeff Anderson". The signature is written in a cursive, flowing style.

Jeff Anderson
Finance Director



COMMUNITY PROFILE

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 32,921. 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 2014 census, it had a population of 32,921 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.



Erastus Ingersoll

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 schoolhouse, one mile north of the earlier structure. This site now serves as the administration building, the township's main fire station, Delta Patrol sub-station, and other smaller maintenance buildings.

Charter status, attained in 1962, helped fuel an explosion that gave Delta Township the moniker "fastest growing township in Michigan." In 1970, the township hall building was completed and houses all local government services. As farms became residential subdivisions 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/km²). There were 15,186 housing units at an average density of 467.8 per square mile (180.5/km²).

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 \$169,564, while the median price of homes that sold is \$144,625. The median rent price in Delta Township is \$800.

Between 1940 and 2014, Delta Township's population zoomed from 2,618 to 32,921. 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

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

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 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

Brian Reed was selected by the Township Board as the new Township Manager in 2015 and began work on June 1. The manager is responsible for overseeing the day-to-day operations of the township; implementing the vision, strategies, policies and ordinances adopted by the Township Board and overseeing all full-time and part-time employees. The Township Manager delegates specific functional authority and budgetary responsibility to his Department Directors, in accordance with the township's ordinances 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

COMMUNITY PROFILE

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 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
TOP TWENTY TAYPAYERS FOR 2015**

RANK*	TAXPAYER	TAXABLE VALUE	ASSESSED VALUE
1	MEIJER INC	\$70,537,657	\$71,416,900
2	AUTO OWNERS INSURANCE CO	\$56,825,871	\$57,082,400
3	LANSING MALL LLC	\$23,685,700	\$23,685,700
4	GENERAL MOTORS LLC	\$11,655,400	\$11,655,400
5	LIQUID WEB INC	\$11,008,700	\$11,008,700
6	CONSUMERS ENERGY COMPANY	\$9,152,608	\$9,169,800
7	FARM BUREAU LIFE INSURANCE CO	\$7,627,839	\$7,762,500
8	JDN REAL ESTATE-WEST LANSING, LP	\$7,560,732	\$7,594,900
9	LEGACY FIVE LLC	\$6,716,319	\$7,058,300
10	WAL-MART REAL ESTATE BUSINESS TRUST	\$6,491,900	\$6,491,900
11	TEG RUNAWAY BAY LLC	\$6,076,700	\$6,076,700
12	OCCIDENTAL DEVELOPMENT LTD	\$6,058,103	\$6,443,200
13	BRIXMOR GA DELTA CENTER (MI) LLC	\$5,954,700	\$5,954,700
14	MENARD INC	\$5,102,900	\$5,102,900
15	STAG LANSING 3 LLC	\$4,763,900	\$4,763,900
16	FII-M C5-OFF-LANSING, LLC	\$4,599,795	\$5,264,000
17	VILLAGE GREEN OF LANSING LLC	\$4,397,305	\$4,510,500
18	SNOW ROAD LLC	\$3,965,500	\$3,965,500
19	LANSING AUTOMAKERS FED CU	\$3,857,000	\$3,857,000
20	LOWES HOME CENTERS INC	\$3,810,800	\$3,810,800

*Rank by Taxable Value

DELTA TOWNSHIP

2015 PERSONAL PROPERTY TOP 20 TAXPAYERS BY TAXABLE VALUE

<u>Owners Name</u>	<u>Taxable Value</u>
MEIJER INCORPORATED	\$37,790,300
AUTO OWNERS INSURANCE COMPANY	\$1,330,800
LIQUID WEB	\$11,008,700
CONSUMERS ENERGY COMPANY	\$8,973,000
GENERAL MOTORS LLC	\$3,467,800
AIRGAS USA LLC - NORTH DIVISION	\$2,570,700
COMCAST OF MICHIGAN LLC	\$1,992,500
CROWNE PLAZA HOTEL	\$1,637,400
FEDERAL EXPRESS	\$1,523,000
NMHG FINANCIAL SERVICES, INC.	\$1,499,100
FARM BUREAU LIFE INSURANCE COMPANY	\$1,392,900
WOODBRIIDGE LANSING	\$1,199,900
CISCO SYSTEMS CAPITAL CORPORATION	\$1,176,600
BIEWER OF LANSING, LLC	\$1,144,300
COCA-COLA COMPANY	\$1,124,100
WAL-MART STORES EAST, LP	\$1,094,200
FEDERATED PUBLICATIONS, INC.	\$1,050,000
ALTA LIFT TRUCK SERVICES	\$1,012,200
TITAN EQUIPMENT	\$1,000,000
REGAL CINEMAS, INC.	\$934,000

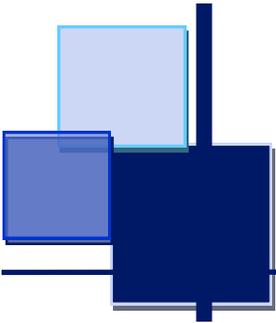
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DELTA TOWNSHIP

INDUSTRIAL FACILITY REPORT

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	PROPERTY TYPE	YEAR Budget	EXPIRATION DATE	2015 TAXABLE VALUE	AMOUNT OF 2015 TAX ABATEMENT
2010-371	Douglas Steel Fabrication Corp	23-040-091-024-400-15	PERSONAL	2011	2022	\$256,400	\$3,740.06
2001-551	Air Lift Company	23-040-091-025-132-15	PERSONAL	2001	2014	\$24,000	\$350.08
2010-082	Air Lift Company	23-040-091-025-133-11	REAL	2011	2022	\$450,000	\$11,520.90
2010-082	Air Lift Company	23-040-091-025-133-15	PERSONAL	2011	2022	\$26,700	\$499.53
2014-416	Air Lift Company	23-040-091-025-134-11	REAL	2015	2027	\$268,900	\$6,884.38
2006-122	Alliance Interiors	23-040-091-025-150-11	PERSONAL	2007	2018	\$1,104,900	\$20,671.46
2008-510	Alliance Interiors	23-040-091-025-155-15	PERSONAL	2009	2020	\$532,200	\$9,956.88
2012-299	Alliance Interiors	23-040-091-025-156-15	PERSONAL	2013	2025	\$486,900	\$9,109.36
2007-179	Universal Forest Products	23-040-091-025-160-15	PERSONAL	2007	2019	\$5,100	\$95.42
2011-338	Woodbridge Ventures Inc.	23-040-091-026-127-15	PERSONAL	2012	2024	\$864,300	\$16,170.10
2007-084	Woodbridge Ventures Inc.	23-040-091-026-129-11	REAL	2007	2019	\$258,500	\$6,618.12
2007-084	Woodbridge Lansing	23-040-091-026-129-15	PERSONAL	2007	2019	\$348,900	\$6,527.54
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	REAL	2008	2020	\$619,400	\$14,609.66
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	PERSONAL	2008	2020	\$81,200	\$1,184.45
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	REAL	2008	2020	\$698,500	\$16,475.38
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	PERSONAL	2008	2020	\$16,500	\$240.68
2013-298	Norplas Industries Inc.	23-040-091-026-160-11	REAL	2014	2026	\$8,656,500	\$221,623.71
2013-298	Norplas Industries Inc.	23-040-091-026-160-15	PERSONAL	2015	2027	\$19,248,400	\$360,116.39
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-11	REAL	2005	2017	\$7,787,700	\$183,686.92
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-15	PERSONAL	2005	2017	\$400,000	\$5,834.72
2005-524	Ryder Integrated Logistics Inc.	23-040-091-027-069-15	PERSONAL	2005	2017	\$158,100	\$2,306.17
2005-528	Yazaki North America Inc.	23-040-091-028-220-11	REAL	2005	2017	\$1,077,300	\$25,410.06
2005-528	Yazaki North America Inc.	23-040-091-028-220-15	PERSONAL	2005	2017	\$56,000	\$816.86
2005-523	Triton Industries	23-040-091-028-401-11	REAL	2005	2017	\$306,800	\$7,236.43
2005-523	Triton Industries	23-040-091-028-401-15	PERSONAL	2005	2017	\$11,200	\$163.37
2006-039	DJV Properties LLC	23-040-091-028-420-11	REAL	2006	2018	\$543,600	\$12,821.78
2012-306	Superior Asphalt Inc.	23-040-091-033-400-11	REAL	2013	2025	\$408,500	\$9,635.21
2012-306	Superior Asphalt Inc.	23-040-091-033-400-15	PERSONAL	2013	2025	\$761,300	\$11,104.93
2008-284	Fleet Image	23-040-091-046-200-15	PERSONAL	2008	2021	\$6,100	\$88.98
TOTAL							\$965,499.54
**INDUSTRIAL FACILITY REPORT -- Frozen Value							
05-527	Ryder Integrated Logistics Inc	23-040-091-027-049-11	REAL	2006	2017	\$4,829,950	





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

Brian Reed, Township Manager

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

Lt. Mark Wriggelsworth.....Delta Patrol Commander
 Mary RzepczynskiDistrict Library Director

SCHEDULE OF OFFICIALS

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.

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

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.

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

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.

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

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.

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.

SCHEDULE OF OFFICIALS

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.

SCHEDULE OF OFFICIALS

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.

DELTA TOWNSHIP TRUSTEE



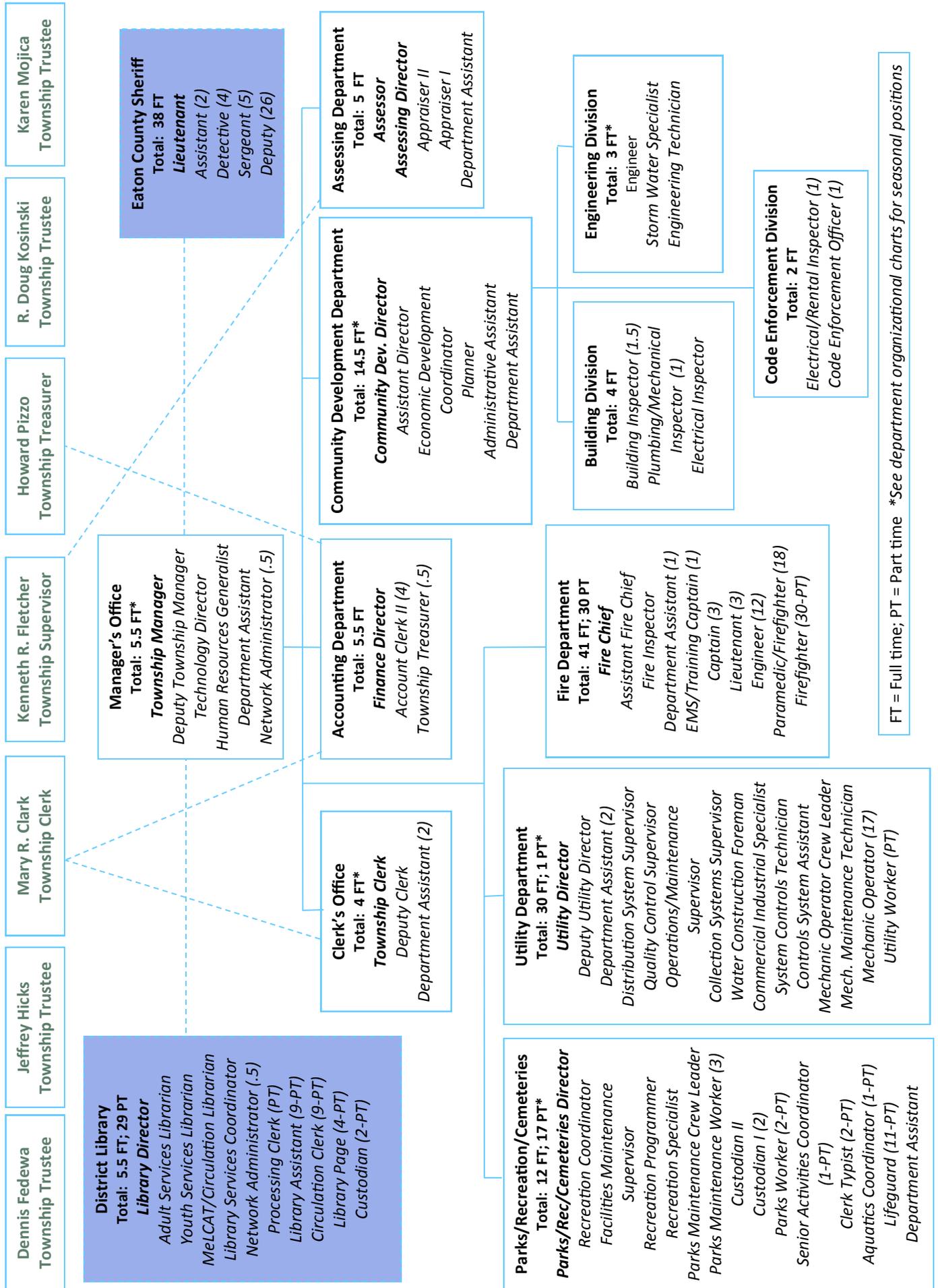
Karen Mojica was elected as a Delta Township Trustee during the November, 2012 election.

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.



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 3rd 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.



Total Township Budget 2016
\$28,473,860

General Fund
\$17,091,190

Township Board \$90,204	Manager's Office \$453,134	Clerk's Office \$569,002	Information Technology \$248,391	Accounting/ Treasurer \$566,544
Assessing \$580,816	Township Hall & Grounds \$430,397	General Activity \$967,650	Cemeteries \$221,237	Sheriff's Department \$3,131,911
Fire \$2,235,392	Fire- LGRFA & EMS \$423,689	Ambulance \$2,674,893	Building \$643,282	Recycling \$78,012
Drains \$252,910	Roads \$386,000	Engineering \$399,764	Street Lighting \$600,635	Planning \$384,406
	Parks & Recreation \$1,504,367	EDC \$102,054	Capital Improvement \$146,500	

Enterprise Funds
\$9,430,402

Special Revenue Funds
\$1,952,268

Sewer \$4,118,463	Water \$5,311,939
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Ambulance Fund \$1,454,493	Cap. Projects \$61,000
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EDC Fund \$3,900	Debt Service Fund \$432,875
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DELTA TOWNSHIP

**2016 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
REVENUES BY SOURCE							
Taxes	7,202,300	1,315,000					8,517,300
Main, Capital & Other Charges			120,000	125,000			245,000
Water & Sewer Sales			3,906,000	5,230,000			9,136,000
Licenses/Permits	709,100						709,100
State Revenue Sharing	2,664,127						2,664,127
Fees & Charges	3,762,345						3,762,345
Interest	190,000	25,000	101,400	94,000	500	23,250	434,150
Other Charges for Service	1,007,025			203,500	432,550		1,643,075
Miscellaneous	139,400		107,000				246,400
Transfers-In	1,416,893					146,500	1,563,393
TOTAL REVENUES	17,091,190	1,340,000	4,234,400	5,652,500	433,050	169,750	28,920,890
EXPENDITURES BY OBJECT							
Personnel Services	9,454,227	99,600	2,305,158	807,925		900	12,667,810
Supplies	604,250		440,700	2,538,800			3,583,750
Services	5,846,643		864,105	521,450		3,000	7,235,198
Insurance	85,780		101,500	35,000			222,280
Education & Training	191,690						191,690
Capital Outlay	762,100		407,000	67,000			1,236,100
Refunds and Other	-	-					-
Bond/Debt Expense	-			1,341,764	432,875	61,000	1,835,639
Transfers Out	146,500	1,354,893					1,501,393
TOTAL EXPENDITURES	17,091,190	1,454,493	4,118,463	5,311,939	432,875	64,900	28,473,860
Excess Revenues Over Expenditures	(0)	(114,493)	***	***	175	104,850	
Beginning Unreserved Fund Balance	14,145,998	2,181,519			33,131	1,767,446	
ENDING FUND BALANCE	14,145,998	2,067,026	***	***	33,306	1,872,296	-

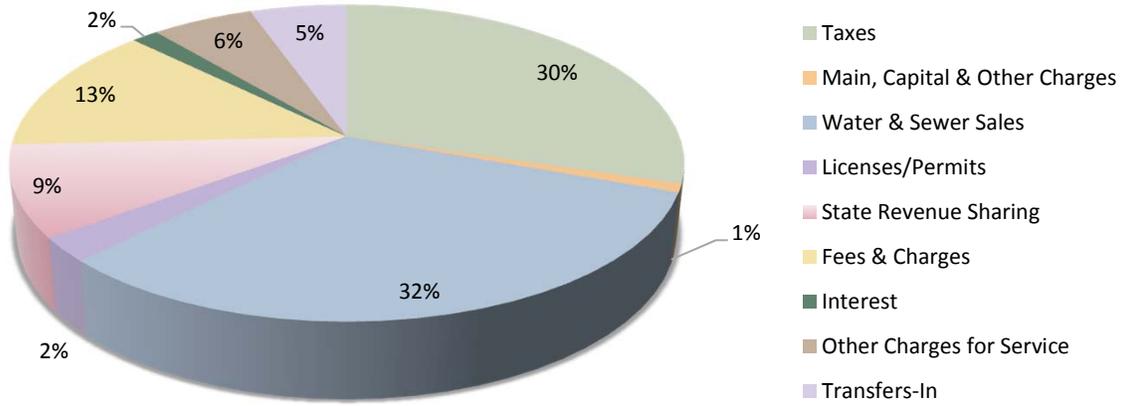
* Other Non-major Governmental (EDC, Capital Projects)

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

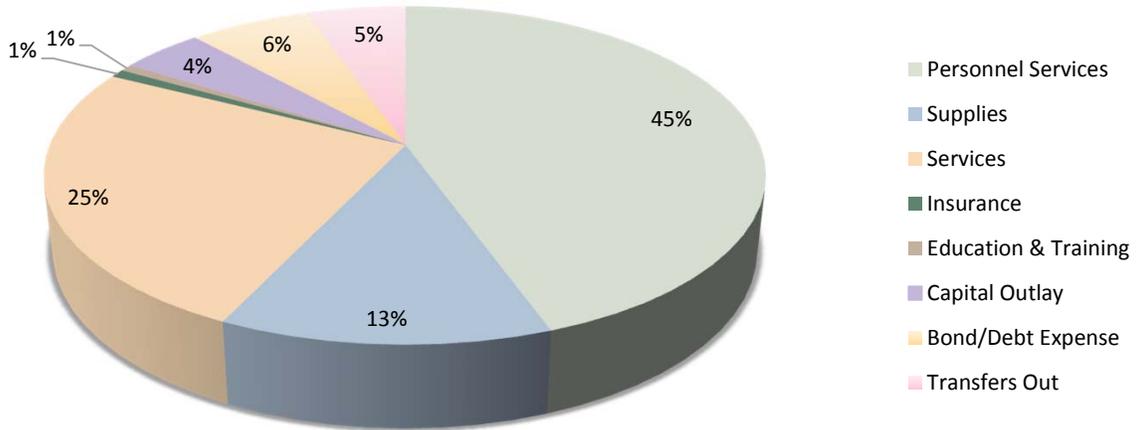
DELTA TOWNSHIP

2016 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP
2016 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			2014 Actual	2015 Projected	2016 Approved		
	2014 Actual	2015 Projected	2016 Approved	2014 Actual	2015 Projected	2016 Approved	2014 Actual	2015 Projected	2016 Approved	2014 Actual	2015 Projected	2016 Approved	2014 Actual	2015 Projected	2016 Approved					
REVENUES BY SOURCE																				
Taxes	6,839,858	6,957,044	7,202,300	1,228,009	1,267,301	1,315,000											8,067,868	8,224,345	8,517,300	
Main, Capital & Other Charges																		440,947	240,000	245,000
Water & Sewer Sales																		8,772,071	8,838,200	9,136,000
Licenses/Permits	896,764	706,250	709,100															896,764	706,250	709,100
State Revenue Sharing	2,488,471	2,536,946	2,664,127															2,488,471	2,536,946	2,664,127
Fees & Charges	3,765,870	3,654,552	3,762,345															3,765,870	3,654,552	3,762,345
Interest	318,332	190,000	190,000	48,411	22,000	25,000												1,308,971	1,116,986	1,210,525
Other Charges for Service	976,424	903,486	1,007,025				13,525	23,600	23,750									546,435	440,300	434,150
Miscellaneous	237,304	143,600	139,400				395,550	387,550	432,550									751,473	626,150	678,950
Transfers-In	1,590,544	1,545,222	1,416,893				147,000	146,500	146,500									1,737,544	1,691,722	1,563,393
TOTAL REVENUES	17,113,566	16,637,100	17,091,190	1,276,420	1,289,301	1,340,000	556,075	557,650	602,800	5,548,317	5,535,900	5,652,500	4,282,034	4,055,500	4,234,400	28,776,412	28,075,451	28,920,890		
EXPENDITURES BY OBJECT																				
Personnel Services	10,686,831	9,047,796	9,454,227	132,700	100,299	99,600												13,758,358	12,205,993	12,666,910
Supplies	626,050	591,689	604,250															3,418,251	3,563,748	3,583,750
Services	5,546,551	5,913,205	5,846,643				13,000	3,900	3,900									6,884,397	7,242,527	7,236,098
Insurance	93,537	86,080	85,780															230,537	229,930	222,280
Education & Training	140,668	171,780	191,690															140,668	171,780	191,690
Capital Outlay	828,154	895,500	762,100															828,154	1,621,000	1,236,100
Depreciation																				
Refunds and Other																				
Bond/Debt Expense							395,876	387,875	432,875									745,512	1,647,925	1,774,639
Transfers Out	146,500	146,500	146,500	1,118,254	1,405,922	1,354,893	138,500	61,000										1,264,754	1,690,922	1,562,393
TOTAL EXPENDITURES	18,068,291	16,852,550	17,091,190	1,250,954	1,506,221	1,454,493	408,876	530,275	497,775	3,991,126	5,349,023	5,311,939	3,551,385	4,135,756	4,118,463	27,270,632	28,373,825	28,473,860		
Excess Revenues Over Expenditures	(954,725)	(215,450)	(0)	25,466	(216,920)	(114,493)	147,199	27,375	105,025	1,557,191	186,877	340,561	730,649	(80,256)	115,937	1,505,780	(298,374)	447,030		

DELTA TOWNSHIP

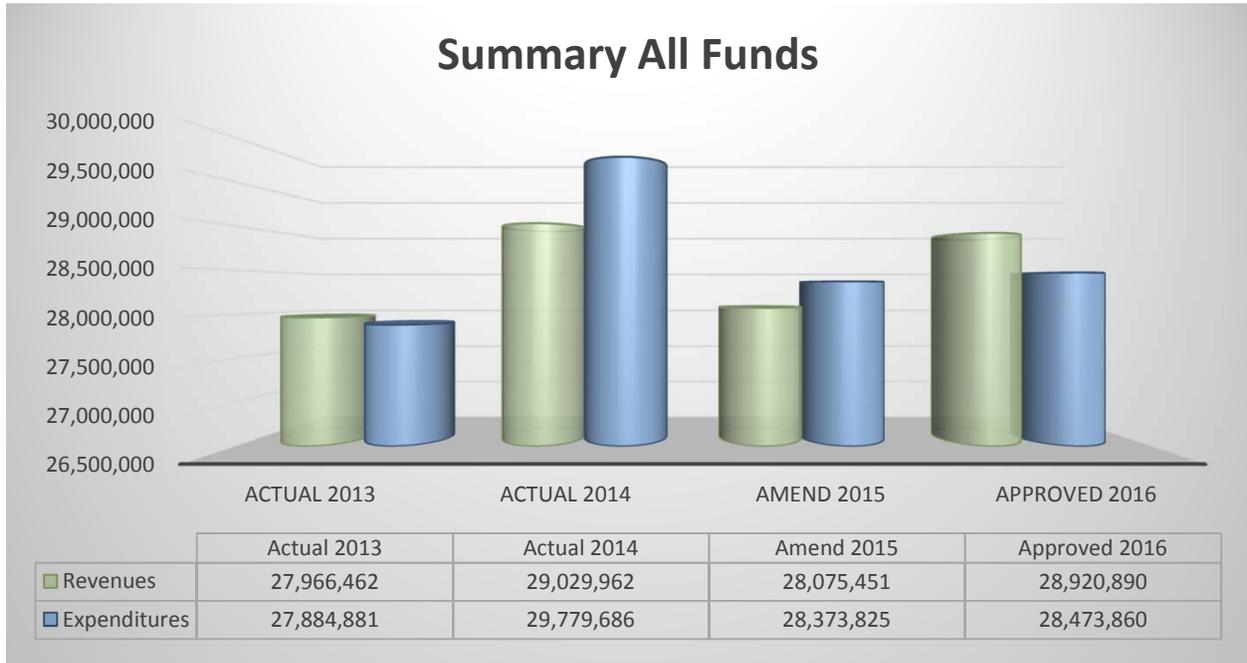
FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2013	Actual 2014	Amended 2015	Approved 2016
Revenue Summary				
General Fund	16,524,362	17,113,566	16,637,100	17,091,190
Ambulance Fund	1,211,568	1,276,420	1,289,301	1,340,000
Capital Projects Fund	137,069	178,882	168,500	168,500
EDC Funds	(594)	1,887	1,150	1,250
Debt Service Fund	394,618	392,961	388,000	433,050
Sewer Fund	4,061,813	4,282,034	4,055,500	4,234,400
Water Fund	5,637,626	5,784,211	5,535,900	5,652,500
Total Revenue	27,966,462	29,029,962	28,075,451	28,920,890
Expenditures Summary				
Trustees	90,290	85,921	91,204	90,204
Manager's Office	471,675	470,667	475,208	453,134
Clerk	388,023	520,695	413,443	569,002
Information Technology	229,537	204,796	238,008	248,391
Accounting/Treasurer	511,796	511,281	558,229	566,544
Assessing	450,946	535,326	584,072	580,816
Township Hall & Grounds	417,761	421,475	433,938	430,397
General Activity	740,420	2,904,551	864,950	967,650
Cemetery Activity	174,102	182,883	221,968	221,237
Police Activity	2,990,428	3,064,810	3,164,490	3,131,911
Fire	1,965,446	2,359,006	2,045,686	2,235,392
Fire - LGRFA	342,320	368,266	381,893	402,689
Emergency Operations Center	11,103	28,770	24,000	21,000
Building	637,516	709,800	610,151	643,282
Public Works (Recycling)	60,769	116,034	73,757	78,012
Drains Activity	336,348	216,652	209,880	252,910
Roads Activity	660,974	193,116	655,500	386,000
Engineering Activity	301,855	298,702	382,856	399,764
Street Lighting Activity	512,600	538,489	545,210	600,635
Ambulance Activity	2,608,333	2,477,132	2,703,879	2,674,893
Planning	324,303	362,284	372,051	384,406
Parks & Recreation	1,249,194	1,261,135	1,554,785	1,504,367
EDC Activity	88,559	90,001	100,892	102,054
Capital Improvement Transfer	147,000	146,500	146,500	146,500
Total General Fund Expenditures	15,711,298	18,068,290	16,852,550	17,091,190

DELTA TOWNSHIP

FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2013	Actual 2014	Amended 2015	Approved 2016
Ambulance Fund	1,354,267	1,216,054	1,506,221	1,454,493
Capital Projects Fund	-	469,000	138,500	61,000
EDC Funds	1,490	9,936	3,900	3,900
Debt Service Fund	395,876	392,300	387,875	432,875
Sewer Fund	5,409,390	4,614,851	4,135,756	4,118,463
Water Fund	5,012,560	5,009,255	5,349,023	5,311,939
Total Expenditures - All Funds	27,884,881	29,779,686	28,373,825	28,473,860



DELTA TOWNSHIP

2016 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Approved	Requested
		2013	2014	2015	2016
101	<u>Trustees</u>				
	Supervisor - PT	1	1	1	1
	Trustees - PT	4	4	4	4
	Total Part-time	5	5	5	5
	Total FTE	2.5	2.5	2.5	2.5
172	<u>Manager's Office</u>				
	Township Manager	1	1	1	1
	Deputy Township Manager	1	1	1	1
	Human Resources Generalist	1	1	1	1
	Department Assistant (Secretary)	1	1	1	1
	Total Full-time	4	4	4	4
	Total FTE	4	4	4	4
215	<u>Clerk's Office</u>				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Assistant (Secretary)	2	2	2	2
	Total Full-time	4	4	4	4
	Total FTE	4	4	4	4
228	<u>Information Technology</u>				
	(GIS/IT Administrator) Technology Director	1	1	1	1
	Network Administrator (GIS/IT (Technician) Systems Engineer)	0.5	0.5	0.5	0.5
	Total Full-time	1.5	1.5	1.5	1.5
	Total FTE	1.5	1.5	1.5	1.5
253	<u>Accounting/Treasurer</u>				
	Township Treasurer - PT	1	1	1	1
	Finance Director	1	1	1	1
	Account Clerk II	4	2	2	2
	Accountant	0	2	2	2
	Total Full-time	5	5	5	5
	Total Part-time	1	1	1	1
	Total FTE	5.5	5.5	5.5	5.5
257	<u>Assessing Department</u>				
	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 (Secretary)	1	1	1	1
	Total Full-time	4	5	5	5
	Total Part-time	1	0	0	0
	Total FTE	4.5	5	5	5

DELTA TOWNSHIP

2016 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Approved	Requested
		2013	2014	2015	2016
265	<u>Township Hall & Grounds</u>				
	Custodian I	2	2	2	2
	Custodian II	1	1	1	1
	Total Full-time	3	3	3	3
	Total FTE	3	3	3	3
276	<u>Cemetery</u>				
	Facilities (Cemetery) Maintenance Supervisor	0.5	0.5	0.5	0.5
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	1.5	1.5	1.5	1.5
	Total FTE	1.5	1.5	1.5	1.5
336	<u>Fire Department</u>				
	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 (Secretary)	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	3	3	3	3
	Engineer	6	6	6	6
	Paramedic/Firefighter	0	1	1	1
	<i>Firefighter/EMT - PT</i>	25	25	18	18
	Total Full-time	15	16	16	16
	<i>Total Part-time</i>	25	25	18	18
	Total FTE	27.5	28.5	25	25
336.333	<u>Fire Department (LGRFA)</u>				
	Paramedic/Firefighter	3	3	3	3
	<i>Firefighter/EMT - PT</i>	0	0	3	3
	Total Full-time	3	3	3	3
	<i>Total Part-time</i>	0	0	3	3
	Total FTE	3	3	4.5	4.5
	<u>Community Development Department</u>				
721	<u>Planning Division</u>				
	Community Development (Planning) 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
	Total FTE	3	3	3	3
371	<u>Building Division</u>				
	Administrative Assistant	1	1	1	1

DELTA TOWNSHIP

2016 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Approved	Requested
		2013	2014	2015	2016
	Building Inspector	1.5	1	1	1
	Mechanical/Plumb. Inspector	1	1.5	1	1
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	<i>Mechanical/Plumb. Inspector - PT</i>	0	0	0	0
	Total Full-time	6.5	6.5	6	6
	Total Part-time	0	0	0	0
	Total FTE	6.5	6.5	6	6
447	Engineering Division				
	Department Assistant (Secretary)	1	1	1	1
	Engineering Technician	2	2	2	1
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Engineer	0	0	0	1
	<i>Engineer (PT)</i>	1	1	1	1
	<i>Intern (Seasonal)</i>	1	1	1	1
	Total Full-time	3.5	3.5	3.5	3.5
	Total Part-time	2	2	2	2
	Total FTE	4.5	4.5	4.5	4.5
728	Economic Development Division				
	Economic Development Coordinator	1	1	1	1
	Total Full-time	1	1	1	1
	Total FTE	1	1	1	1
	Community Development Total Full-time	14	14	13.5	13.5
	Community Development Total Part-time	2	2	2	2
	Total FTE	15	15	14.5	14.5
442	Recycling				
	<i>Parks Maintenance Worker - PT</i>	2	2	2	2
	Total Part-time	2	2	2	2
	Total FTE	1	1	1	1
651	Ambulance				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	EMS/Training Captain	1	1	1	1
	Department Assistant (Secretary)	1	0	0	0
	Engineer	3	6	6	6
	Paramedic/Firefighter	15	14	14	14
	<i>Firefighter/EMT - PT</i>	0	0	0	0
	Total Full-time	21	22	22	22

DELTA TOWNSHIP

2016 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Approved	Requested
		2013	2014	2015	2016
	Total Part-time	0	0	0	0
	Total FTE	21	22	22	22
751	<u>Parks & Recreation</u>				
	Parks/Rec/Cem 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	0.5	0.5	0.5	0.5
	Parks Maintenance Crewleader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Department Assistant (Secretary)	1	1	1	1
	<i>Senior Activities Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Clerk Typist - PT</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	<i>Aquatics Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Lifeguard - PT</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>
	Total Full-time	8.5	8.5	8.5	8.5
	Total Part-time	15	15	15	15
	Total FTE	16	16	16	16
	General Fund - Full-time	84.5	87.5	87	87
	General Fund - Part-time	51	50	46	46
	General Fund - Total FTE	110	112.5	110	110
590-527	<u>Sewer Division</u>				
	Utilities Director	0.5	0.5	0.5	0.5
	Department Assistant (Secretary)	0.5	1	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	0.5	0.5
	Mechanic Operator Crewleader	1	1	1	1
	Mechanic Operator	14	14.5	14.5	14.5
	Mechanic Maintenance Technician (Main Tech Op)	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Control Systems Assistant	0	0	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Building Inspector	0.5	0	0	0
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker - Seasonal</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	Total Full-time	24	24.5	24	24
	Total Part-time	2	2	2	2
	Total FTE	25	25.5	25	25

DELTA TOWNSHIP

2016 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Approved	Requested
		2013	2014	2015	2016
591-536	<u>Water Division</u>				
	Utilities 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 (Secretary)	0.5	1	1	1
	Mechanic Operator	2	2.5	2.5	2.5
	Water Quality Inspector (Comm./Indust. Spec)	0	0	0.5	0.5
	Water Construction Foreman	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker -Seasonal</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	Total Full-time	6.5	7.5	7.5	7.5
	Total Part-time	1	1	1	1
	Total FTE	7	8	8	8
	ALL FUNDS FULL-TIME	115.0	118.5	118.5	118.5
	ALL FUNDS PART-TIME	54	53	49	49
	ALL FUNDS TOTAL FTE	142	145	143	143

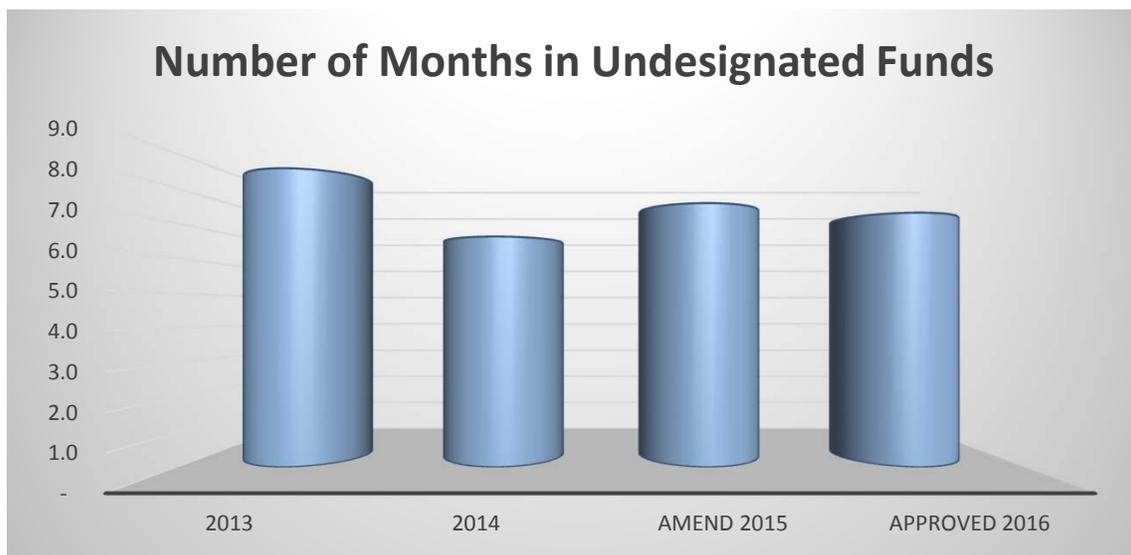
DELTA TOWNSHIP

CALCULATION OF SIX MONTH OPERATING POLICY:

	Actual 2013	Actual 2014	Amended 2015	Approved 2016
TOTAL EXPENDITURES	15,711,298	18,068,290	16,852,550	17,091,190
Less: Capital Outlay/Transfers	(147,000)	(146,500)	(146,499)	(146,499)
Drain Improvements	(336,348)	(216,652)	(209,880)	(252,910)
Road Improvements	(660,974)	(193,116)	(655,500)	(386,000)
Ambulance Activity	(2,608,333)	(2,477,132)	(2,703,879)	(2,674,893)
TOTAL OPERATING	11,958,643	15,034,891	13,136,792	13,630,888
Six Months Operating Expenses	5,979,322	7,517,446	6,568,396	6,815,444
Projected Unassigned Fund Balance	8,241,758	8,244,452	7,779,002	7,779,002
Actual # of Mos. in Unassigned	8.6	6.6	7.6	7.3

CALCULATION FOR C.I.P.

10% of Expenditures	1,571,130	1,806,829	1,685,255	1,709,119
Actual/Proposed Expenditure	1,111,934	828,154	895,500	762,100
Over or (Under) Requirement	(459,196)	(978,675)	(789,755)	(947,019)



DELTA TOWNSHIP

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 2016 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 2016 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**

Fund #	Fund Name	2015 Est. Fund Balance	2016 Budgeted Revenue	2016 Budgeted Expenditures	2016 Est. Fund Balance
GENERAL FUND					
101	Unassigned	7,779,002	17,091,190	17,091,190	7,779,002
101	Assigned/Restricted	6,366,996			6,366,996
SPECIAL REV. FUNDS					
210	Ambulance Fund	2,181,519	1,340,000	1,454,493	2,067,026
244	Economic Development Corp. Fund	98,214	1,250	3,900	95,564
	Total Special Revenue Funds	2,279,733	1,341,250	1,458,393	2,162,590
OTHER FUND TYPES					
404	Capital Projects Fund	1,669,232	168,500	61,000	1,776,732
301	General Debt Fund	33,917	433,050	432,875	34,092
Total Fund Balance - All Government Funds		18,128,880	19,033,990	19,043,458	18,119,412

DELTA TOWNSHIP

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 1st of each year. A public hearing will be held, and the budget will be approved by December 31st.

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.

DELTA TOWNSHIP

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 2016 budget.

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

To prepare the budget the following steps are taken:

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

DELTA TOWNSHIP

- By September 1st 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 2016 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 2016, Management consistently looks out three to five years and uses these projections to help make current decisions.

DELTA TOWNSHIP

**BUDGET CALENDAR
FISCAL YEAR 2016**

DATE	ACTION
Tuesday, July 21, 2015	Finance Director reviews budget procedures with Department Directors.
Tuesday, July 21 through Monday, Aug. 10, 2015	Department Directors prepare departmental budget requests.
Tuesday, July 21 through Monday, Aug. 24, 2015	Department Directors prepare written reports of measurable goals and objectives for 2016.
Monday, Aug. 10 th through Thursday, Aug.13 th	Finance Director and Twp. Mgr. review budget requests with Directors. After meetings the F.D. prepares preliminary budget document to review with Township Manager. After that review, a preliminary budget request document is created.
No later than Tuesday, Sept. 1 st	Preliminary budget document is delivered to the Township Board.
Monday, September 14, 2015 Monday, October 5, 2015 Monday, October 12, 2015	Staff reviews proposed budget document with Township Board.
No later than Wednesday, September 30, 2015	Tax levy for the 2015 winter tax roll is forwarded to Eaton County Clerk.
Monday, October 5, 2015	Finance Director reviews budget request with Township Board.
Monday, October 19, 2015	Township Board sets a public hearing for the FY 2016 budget proposal.
Monday, November 2, 2015	Township Board adopts FY 2016 budget.
Friday, January 1, 2016	New budget year begins.

DELTA TOWNSHIP

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

Revenues

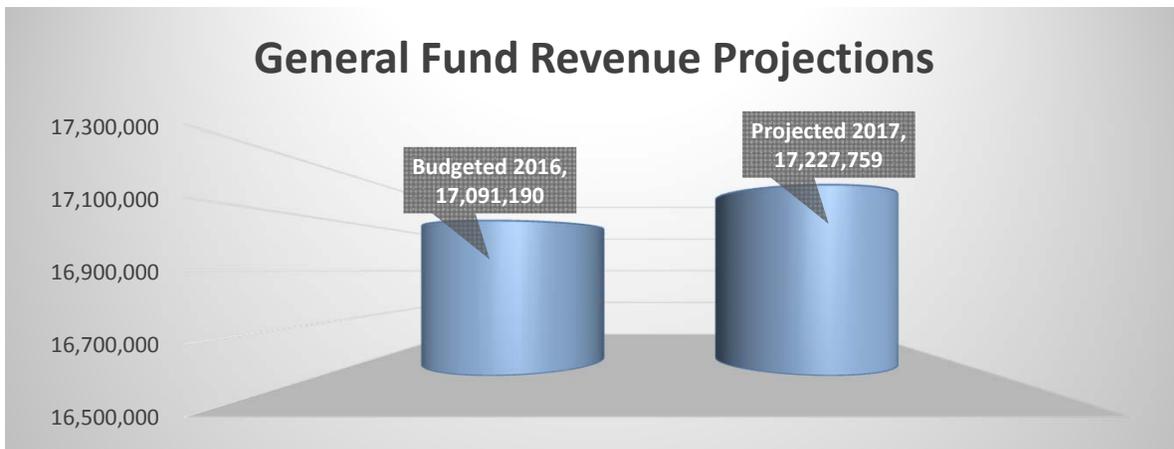
<u>Acct #</u>	Approved 2016	Projected 2017
404 Current Taxes - Real	5,647,820	5,760,776
410 Current Taxes - Personal	680,600	644,212
426 Other Tax Related Revenue	725,000	760,000
427 Mobile Home Space Tax	1,080	1,100
437 Industrial Facilities Tax	147,800	150,756
445 Penalties	17,000	17,500
447 Administration Fees	591,000	602,820
454 Drain Layers Licenses	500	500
456 Sign Permits	4,400	4,500
465 Cable TV Fees	529,000	534,290
468 Telecommunication Act Fees	11,500	13,500
475 Other Business/License Permit	4,000	5,000
477 Building Permits	450,000	450,000
478 Burial Permits	35,000	35,000
479 Heating/Air Conditioning Permits	75,000	75,000
480 Plumbing Permits	38,000	38,000
481 Sewer Permits	5,000	4,000
482 Storm Drain Permits	1,000	1,000
483 Electrical Permits	95,000	95,000
485 Permits - Miscellaneous	-	750
490 Tent Permits	1,200	-
529 Grants - Other	28,500	28,000
569 State Grants	32,500	-
574 State Revenue Sharing	2,664,127	2,717,410
580 Contributions-Other Local Units	427,525	440,000
607 Rental Registration	91,900	88,000
608 Rezoning Application Fees	12,000	10,000
609 Z.B.A. Fees	1,000	500
614 Passport Fees	20,000	20,000
625 Fees-Other/Ambulance	1,140,000	1,140,000
625 Fees-Other/Ambulance/Resident	180,000	185,000
625 Ambulance - LGRFA	160,000	170,000
627 Photo Copying	600	600
628 Weed Cutting	5,500	5,500
629 Inspection Fees	12,000	12,000

DELTA TOWNSHIP

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

Revenues

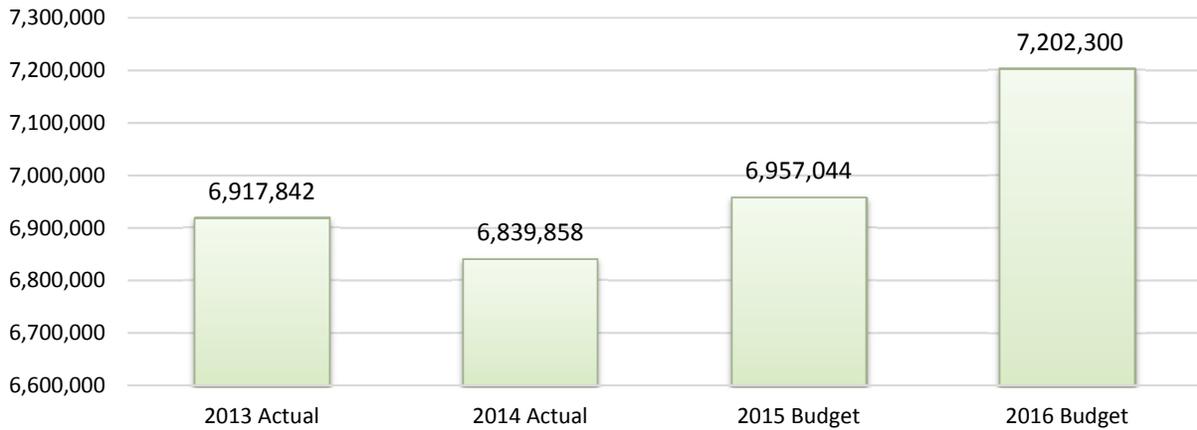
<u>Acct #</u>	<u>Approved 2016</u>	<u>Projected 2017</u>
641 Other Charges for Services Rendered	579,500	580,000
643 Cemetery Lots	15,000	15,000
651 Use & Admission Fees	25,000	25,000
651 Youth Sports Fees	80,900	84,945
651 Adult Sports Fees	54,580	55,000
651 Aquatic Fees	80,125	82,000
651 Special Events	9,100	10,000
652 Enrichment Center Fees	19,825	19,000
653 Recycling Fees	15,000	15,000
656 Ordinance Fines	101,000	102,000
665 Investment Income	190,000	250,000
667 Rents	56,100	56,000
672 Special Assessments	534,215	540,000
673 Sale of Fixed Assets	6,000	10,000
675 Contributions-Private	19,000	18,700
675 Delta Rocks! Revenue	5,600	5,000
676 Reimbursements	46,300	7,400
694 Other Miscellaneous	1,500	2,000
699 Appropriations Transfers-IN	1,416,893	1,340,000
Totals	17,091,190	17,227,759



**GENERAL FUND REVENUES
2016 Proposed Budget**

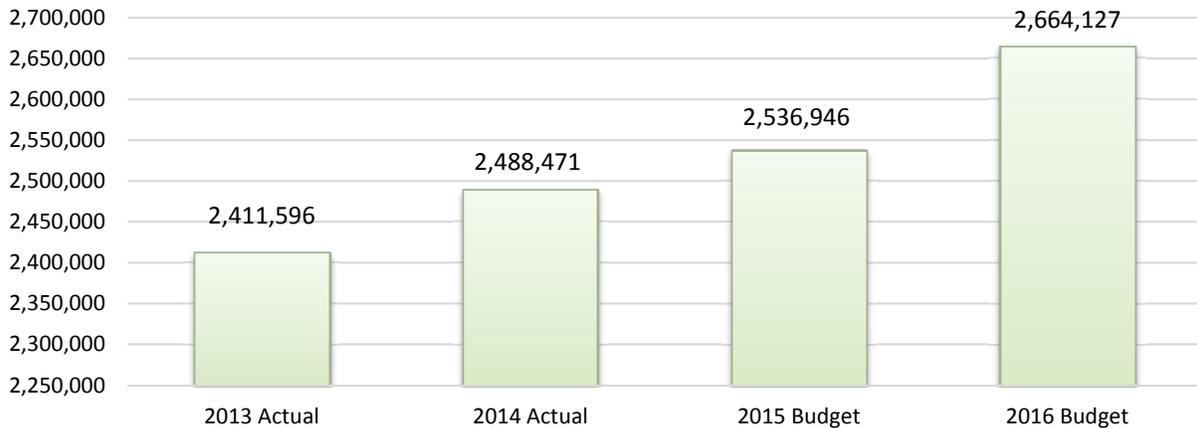
Property Tax Revenue

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 2016. 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 2016, the General Fund will levy 4.9287 mills on property resulting in tax revenue of \$6,476,200. 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 2016 from these agreements is \$725,000. This is based upon the taxable value of the properties associated with these agreements.



State Revenue Sharing

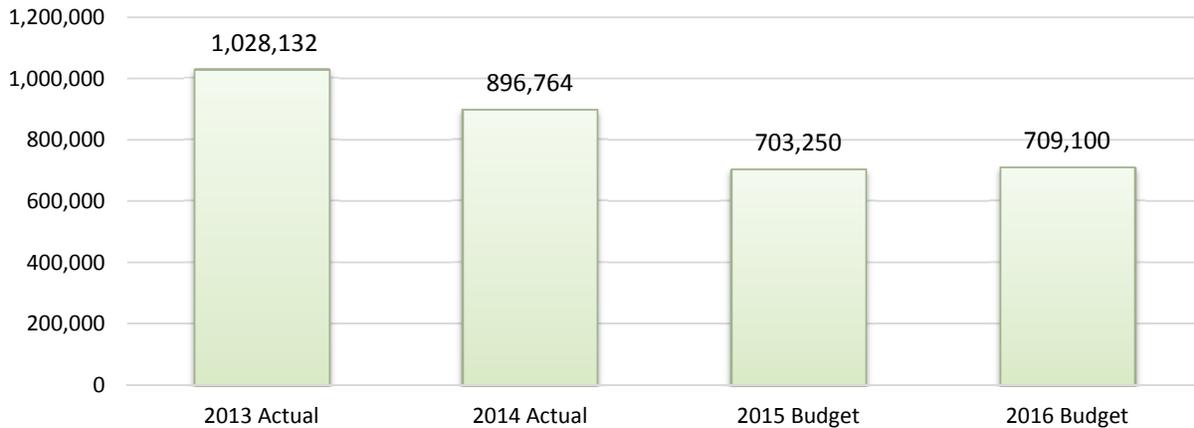
For 2016, the State of Michigan projects a 5% increase in constitutional revenue sharing for Delta Township.



**GENERAL FUND REVENUES
2016 Proposed Budget**

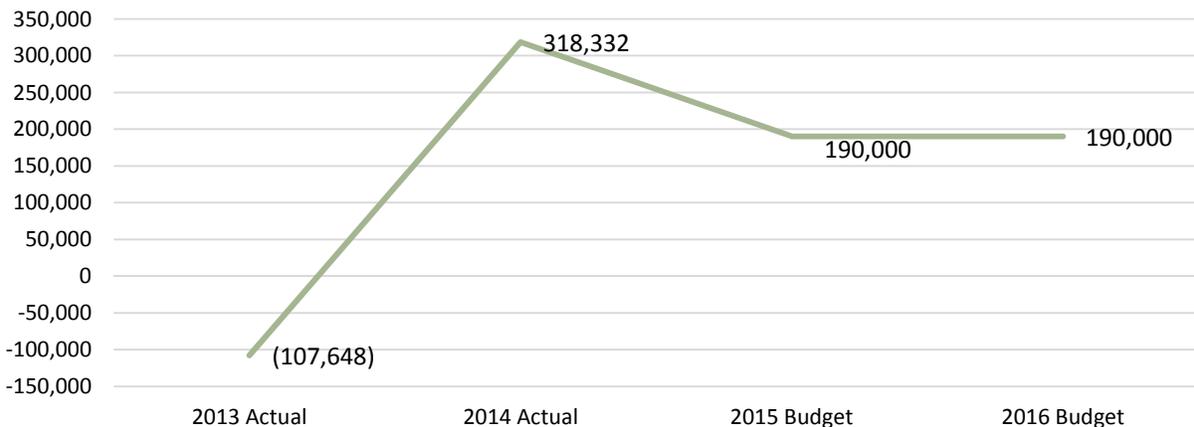
Licenses and Permits

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 due to the improving economy. These fees have significantly increased over the last 4 years. We anticipate this trend to continue for 2016.



Investment Income

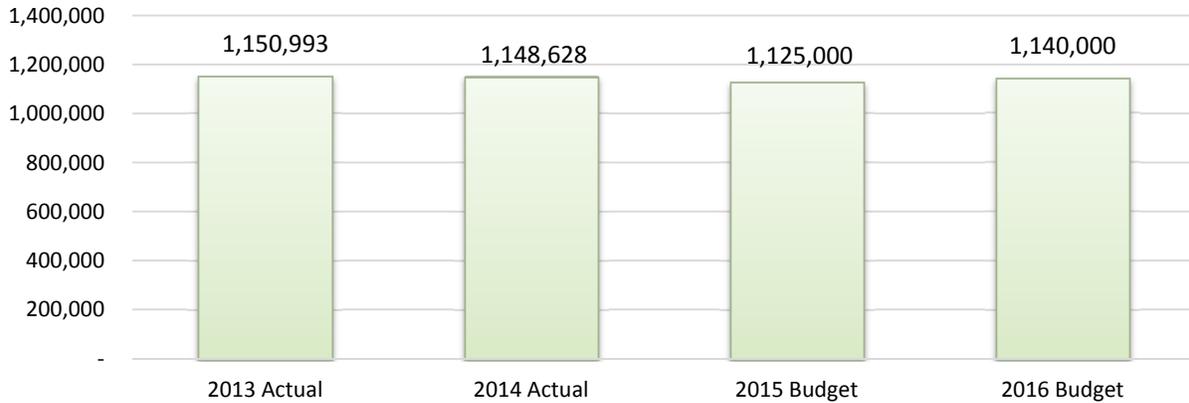
The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy adopted by the Township Board in 2007. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current 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%.



**GENERAL FUND REVENUES
2016 Proposed Budget**

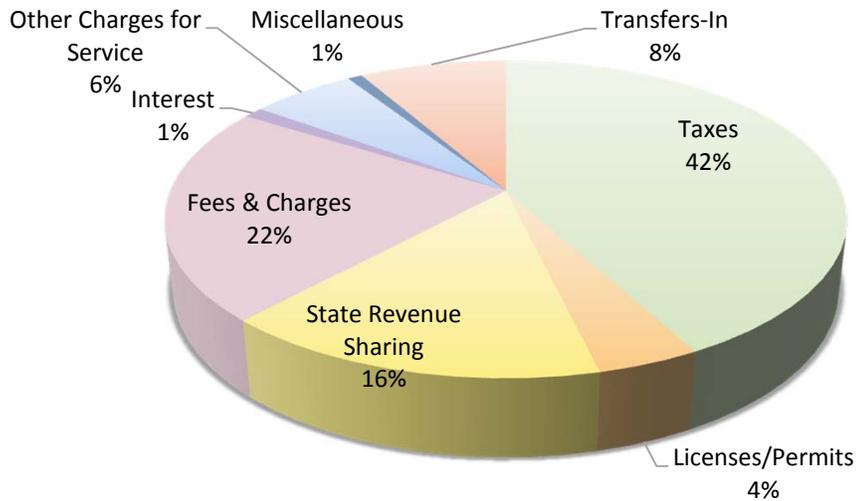
Ambulance Fees

Ambulance fees represent funds collected from patients served by Delta Township paramedics. These fees have remained consistent since 2013.



Total General Fund Revenue

The proposed 2016 budget reflects an overall increase in General Fund Revenue of 2.7%. This increase is due to increased tax revenues and state shared revenues.



Sources of General Fund Revenues by Percentage

DELTA TOWNSHIP

SUMMARY OF TRANSFERS TO GENERAL FUND

Activity	Reason for Transfer	Transfer From	Actual 2014	Amended 2015	Approved 2016
General Activity	Replacement Pool Car	C.P.			21,000
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	40,000
Clerk's Office	Precinct Computers	C.P.			
Total Capital Projects Transfer to General Fund			<u>469,000</u>	<u>138,500</u>	<u>61,000</u>
Reimbursement for Ambulance Activity Expenses	Ambulance		<u>1,227,006</u>	<u>1,405,922</u>	<u>1,354,893</u>
Cemetery Perpetual Care Interest	Cemetery P/C		<u>800</u>	<u>800</u>	<u>1,000</u>
Reserved Fund Balance Transfer			-	-	-
TOTAL TRANSFERS TO GENERAL FUND			<u>1,696,806</u>	<u>1,545,222</u>	<u>1,416,893</u>

DELTA TOWNSHIP

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

		Approved 2016
404	Current Taxes - Real Includes 70k for MTT refunds.	5,647,820
410	Current Taxes - Personal	680,600
426	Other Tax Related Revenue	725,000
427	Mobile Home Space Tax	1,080
437	Industrial Facilities Tax	147,800
445	Penalties and Interest	17,000
447	Administration Fees	591,000
454	Drain Layers Licenses	500
456	Sign Permits	4,400
465	Cable TV Fees	529,000
	Comcast	431,000
	MI Bell	98,000
468	Telecommunications Act Fees Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.	11,500
475	Other Business Licenses and Permits Vendor licenses and liquor transfer licenses.	4,000
477	Building Permits	450,000
478	Burial Permits	35,000
479	Heating and Air Conditioning Permits	75,000
480	Plumbing Permits	38,000

DELTA TOWNSHIP

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

			Approved 2016
481	Sewer Permits		5,000
482	Storm Drain Permits		1,000
483	Electrical Permits		95,000
490	Tent Permits		1,200
529	Grant Revenue Emergency management grant.		28,500
569	State Grants State recreation grant for pickleball courts.		32,500
574	State Revenue Sharing		2,664,127
	Constitutional	2,578,356	
	CVTRS	85,771	
580	Contributions - Other Local Units		427,525
	City of Grand Ledge Assessing Contract	51,000	
	Eaton County Resource Recovery	25,500	
	LGRFA Agreement	344,025	
	LGRFA Mowing	1,000	
	LGRFA Administration Services Contract	6,000	
607	Rental Registration		91,900
608	Rezoning Application Fees		13,000
614	Passport Fees		20,000
625	Fees-Other/Ambulance		1,140,000
625	Fees-Ambulance/Resident		180,000
625	Ambulance - Looking Glass Regional Fire Authority		160,000
627	Photo Copying		600

DELTA TOWNSHIP

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

			Approved 2016
628	Weed Cutting		5,500
629	Inspection Fees		12,000
641	Other Charges for Services Rendered		579,500
	Accounting Charges to Utility Funds	290,000	
	Administration Fee Charged to Utility Funds	200,000	
	Monument Footings	7,000	
	Library Reimbursement Charges (Acctg., H.R., P&R)	42,500	
	Engineering Charges to Utility Funds	40,000	
643	Cemetery Lots		15,000
651	Use & Admission Fees		25,000
651.001	Youth Sports Fees		80,900
	Tennis	1,825	
	Golf	3,575	
	Baseball	5,775	
	Softball	4,150	
	T-Ball	9,450	
	Soccer	32,000	
	Itty Bitty Kickers	2,800	
	Youth Basketball	8,275	
	Basketball Camp	2,200	
	Flag Football	1,850	
	Youth Jerseys	9,000	
651.002	Adult Sports Fees		54,580
	Kickball	4,500	
	Volleyball	2,080	
	Softball	48,000	
651.003	Aquatics Fees		80,125
651.004	Special Events		9,100

DELTA TOWNSHIP

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

		Approved 2016
652	Enrichment Center Fees	19,825
	Golf	1,600
	Cards	1,250
	Exercise	15,000
	Bingo	275
	Physical Well-Being	900
	Fundraiser	200
	Coffee	400
	Classes	200
653	Recycling Fees	15,000
656	Ordinance Fees	101,000
	Overnight Parking Tickets	3,000
	Traffic and Weighmaster Tickets	98,000
665	Investment Income	190,000
	Interest income on investment purchases made by the township (estimated interest rate of 1%).	
667	Rents	56,100
	Community Center / Enrichment Center / Shelters	45,000
	Farming Leases	11,100
672	Special Assessments	534,215
	Street lighting special assessment revenue from Districts.	
673	Sale of Fixed Assets	6,000
	Sale of Crown Victoria and Parks Dept. truck.	
675	Contributions - Private	19,000
	Fireworks Contributions	18,500
	Private Contributions	500

DELTA TOWNSHIP

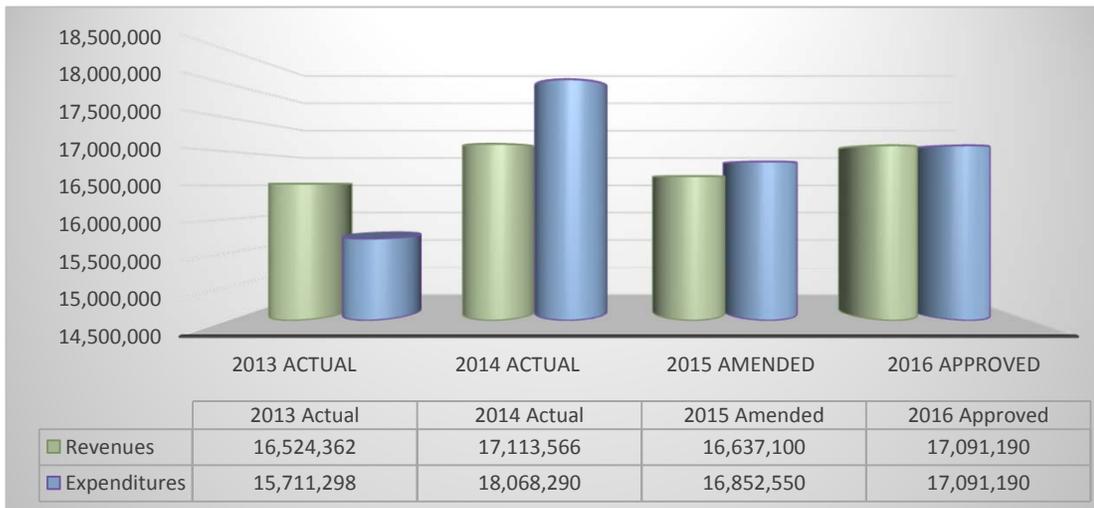
**GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

		Approved 2016
675.015	Delta Rocks! Revenue	5,600
676	Reimbursements	46,300
	Commission for Sale of Dog Licenses	1,800
	Election Reimbursement From State of Michigan	44,500
694	Other Revenue	1,500
699	Appropriation Transfers-In	1,416,893
	Cemetery Perpetual Care	1,000
	Paramedic Fund Transfer	1,354,893
	Transfer from Capital Improvement Fund	61,000
TOTALS		17,091,190

DELTA TOWNSHIP

**GENERAL FUND
2016 BUDGET SUMMARY**

	Actual Actual 2013	Actual 2014	Amended 2015	Approved 2016
Revenue Summary				
<i>Total General Fund Revenues</i>	16,524,362	17,113,566	16,637,100	17,091,190
Expenditure Summary				
Trustees	90,290	85,921	91,204	90,204
Manager's Office	471,675	470,667	475,208	453,134
Clerk	388,023	520,695	413,443	569,002
Information Technology	229,537	204,796	238,008	248,391
Accounting/Treasurer	511,796	511,281	558,229	566,544
Assessing	450,946	535,326	584,072	580,816
Township Hall & Grounds	417,761	421,475	433,938	430,397
General Activity	740,420	2,904,551	864,950	967,650
Cemetery Activity	174,102	182,883	221,968	221,237
Police Activity	2,990,428	3,064,810	3,164,490	3,131,911
Fire	1,965,446	2,359,006	2,045,686	2,235,392
Fire - LGRFA	342,320	368,266	381,893	402,689
Emergency Operations Ctr.	11,103	28,770	24,000	21,000
Building	637,516	709,800	610,151	643,282
Public Works (Recycling)	60,769	116,034	73,757	78,012
Drains Activity	336,348	216,652	209,880	252,910
Roads Activity	660,974	193,116	655,500	386,000
Engineering Activity	301,855	298,702	382,856	399,764
Street Lighting Activity	512,600	538,489	545,210	600,635
Ambulance Activity	2,608,333	2,477,132	2,703,879	2,674,893
Planning	324,303	362,284	372,051	384,406
Parks & Recreation	1,249,194	1,261,135	1,554,785	1,504,367
EDC	88,559	90,001	100,892	102,054
Capital Improvement Transfer	147,000	146,500	146,500	146,500
Total General Fund Expenditures	15,711,298	18,068,290	16,852,550	17,091,190
	813,064	(954,724)	(215,450)	0



DELTA TOWNSHIP

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

Acct #		Actual 2013	Actual 2014	Amended 2015	Approved 2016
404	Current Taxes - Real	5,414,655	5,405,172	5,482,530	5,647,820
410	Current Taxes - Personal	559,950	583,469	629,435	680,600
426	Other Tax Related Revenue	824,270	749,106	760,000	725,000
427	Mobile Home Space Tax	1,157	1,166	1,080	1,080
437	Industrial Facilities Tax	117,810	100,947	83,999	147,800
445	Penalties	15,805	14,711	16,000	17,000
447	Administration Fees	553,208	577,717	550,500	591,000
454	Drain Layers Licenses	3,933	25	5,000	500
456	Sign Permits	5,500	3,605	4,500	4,400
465	Cable TV Fees	514,794	533,924	509,000	529,000
468	Telecommunication Act Fees	13,739	12,497	12,000	11,500
475	Other Business/License Permit	4,345	2,477	5,000	4,000
477	Building Permits	668,528	527,449	450,000	450,000
478	Burial Permits	60,660	41,520	30,000	35,000
479	Heating/Air Conditioning Permits	100,971	118,417	75,000	75,000
480	Plumbing Permits	47,435	50,865	36,000	38,000
481	Sewer Permits	7,105	6,465	4,000	5,000
482	Storm Drain Permits	1,200	1,100	1,000	1,000
483	Electrical Permits	128,295	143,261	95,000	95,000
485	Permits - Miscellaneous	160	30	150	-
490	Tent Permits	-	1,550	600	1,200
529	Grants - Other	14,697	30,855	28,000	28,500
569	State Grants	146,561	61,964	77,500	32,500
574	State Revenue Sharing	2,411,596	2,488,471	2,536,946	2,664,127
580	Contributions-Other Local Units	419,976	390,038	374,486	427,525
607	Rental Registration	91,774	95,617	88,000	91,900
608	Rezoning Application Fees	16,245	13,850	10,000	12,000
609	Z.B.A. Fees	625	1,100	500	1,000
614	Passport Fees	19,190	27,752	18,000	20,000
625	Fees-Other/Ambulance	1,150,993	1,148,628	1,125,000	1,140,000
625.010	Fees-Other/Ambulance/Resident	172,147	176,892	185,000	180,000
625	Ambulance - LGRFA	183,899	167,934	175,000	160,000
627	Photo Copying	892	415	600	600
628	Weed Cutting	4,358	7,783	5,500	5,500
629	Inspection Fees	19,808	14,628	12,000	12,000
641	Other Charges for Services Rendered	567,208	586,387	529,000	579,500

DELTA TOWNSHIP

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

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
643 Cemetery Lots	18,611	26,601	15,000	15,000
651 Use & Admission Fees	62,879	37,343	26,000	25,000
651.001 Youth Sports Fees	73,267	72,865	72,900	80,900
651.002 Adult Sports Fees	79,661	78,135	70,608	54,580
651.003 Aquatic Fees	71,320	75,355	75,000	80,125
651.004 Special Events	9,927	12,335	10,000	9,100
652 Enrichment Center Fees	17,584	18,548	18,950	19,825
653 Recycling Fees	17,557	16,005	17,600	15,000
656 Ordinance Fines	88,320	118,807	102,000	101,000
665 Investment Income	(107,648)	318,332	190,000	190,000
667 Rents	68,409	68,728	55,000	56,100
672 Special Assessments	421,240	446,375	484,394	534,215
673 Sale of Fixed Assets	49,842	86,055	10,000	6,000
675 Contributions-Private	18,119	19,089	18,700	19,000
675.015 Contributions - Delta Rocks	-	19,768	5,600	5,600
676 Reimbursements	29,662	215	1,800	46,300
694 Other Miscellaneous	141,798	953	2,000	1,500
699 Appropriations Transfers-IN	1,199,107	1,590,544	1,545,222	1,416,893
Totals	16,524,362	17,113,566	16,637,100	17,091,190

Summary				
Taxes	6,917,842	6,839,858	6,957,044	7,202,300
Licenses/Permits	1,028,132	896,764	706,250	709,100
State Revenue Sharing	2,411,596	2,488,471	2,536,946	2,664,127
Fees & Charges	3,687,510	3,765,870	3,654,552	3,762,345
Interest	(107,648)	318,332	190,000	190,000
Other Charges for Service	987,184	976,424	903,486	1,007,025
Miscellaneous	400,639	237,304	143,600	139,400
Transfers-In	1,199,107	1,590,544	1,545,222	1,416,893
Total General Fund Revenues	16,524,362	17,113,566	16,637,100	17,091,190

DELTA TOWNSHIP

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

<u>Acct #</u>		Actual Actual 2013	Actual 2014	Amended 2015	Approved 2016
702	Salaries & Wages - Regular	4,964,179	5,168,341	5,388,867	5,624,279
703	Salaries & Wages - Temporary	546,202	524,880	490,792	531,952
704	Salaries & Wages - Overtime	218,093	216,662	169,000	185,000
706	Salaries & Wages - Longevity	98,990	94,776	119,122	101,544
710	Fees & Per Diem	14,390	11,470	13,700	12,700
715	F.I.C.A.	438,221	450,743	461,659	476,959
717	Workers' Compensation	115,025	115,007	131,796	176,035
719	Health Insurance	1,269,448	3,379,226	1,493,146	1,509,935
720	Life, Dental & Disability Ins.	145,088	149,056	162,749	172,986
721	Retirement	551,880	558,325	595,028	640,900
723	Food Allowance	18,556	18,345	21,937	21,937
724	Uniform Allowance	21,816	15,831	18,700	18,000
728	Office Supplies	24,481	22,280	30,100	29,350
729	Photo Copies	14,236	21,833	18,400	18,750
730	Postage	61,362	67,985	63,150	78,750
731	Publications	3,192	3,481	6,800	6,300
740	Operating Supplies	128,224	158,203	140,489	137,300
742	Election Supplies	24,478	33,832	5,000	34,000
759	Tools	130	1,388	750	750
760	Medical Supplies	55,702	63,735	60,600	61,600
776	Building Maintenance Supplies	39,918	38,732	41,500	42,350
778	Equipment Maintenance Supplies	31,851	30,894	38,000	36,200
780	Ground Maintenance Supplies	42,192	52,633	44,500	45,500
803	Audit Fees	10,720	10,720	11,500	12,000
806	Contractual Services - Other	392,318	656,778	600,375	726,663
807	Police Services	2,896,863	2,973,363	3,051,790	3,041,221
808	Legal Fees	127,354	91,821	90,000	75,000
815.010	Ambulance Fees-Res.	172,147	176,892	185,000	180,000
851	Radio Maintenance	17,187	16,368	16,300	15,000
852	Telephone	52,412	56,737	61,250	60,860
854	Telephone Maintenance	-	-	1,000	1,000
861	Mileage	5,138	2,780	7,000	6,900
862	Gasoline & Diesel	110,995	115,144	123,000	94,200
863	Vehicle Maintenance	101,034	126,219	83,000	81,500
881	Promotion-Fire Prevention	6,164	13,029	8,750	10,000

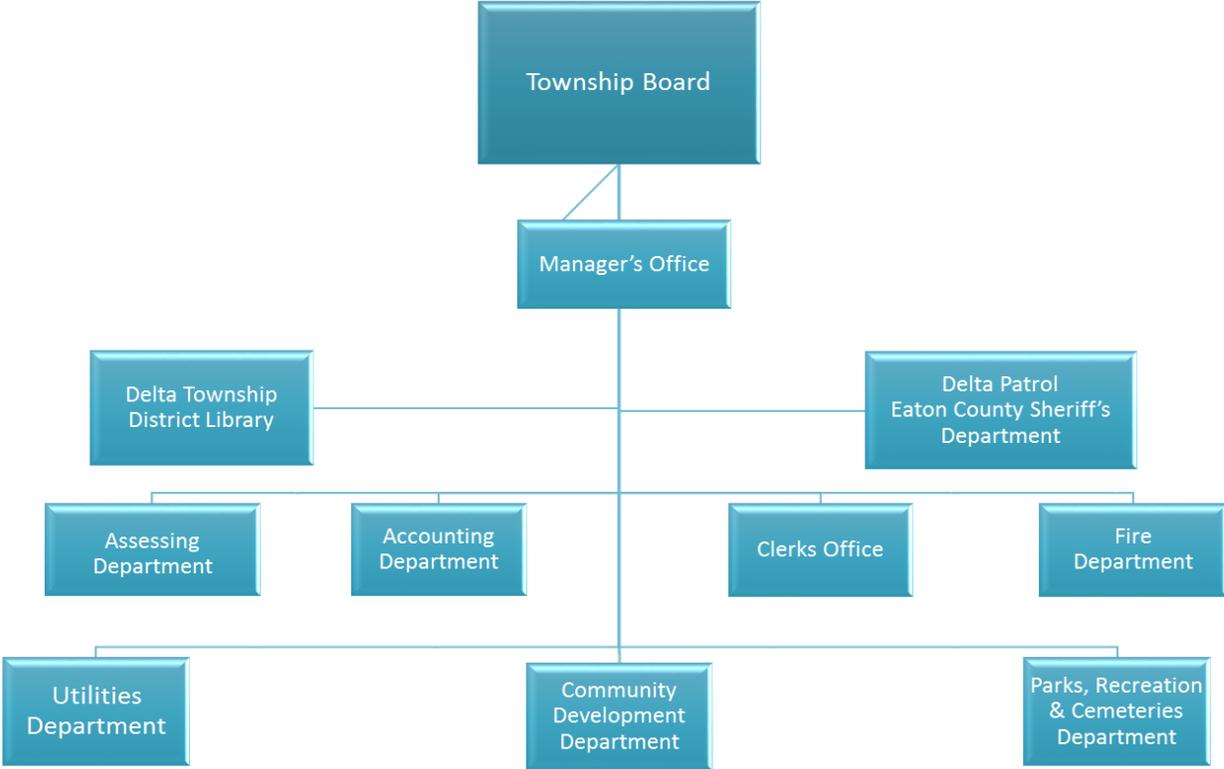
DELTA TOWNSHIP

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

<u>Acct #</u>	Actual 2013	Actual 2014	Amended 2015	Approved 2016
901 Advertising	39,863	34,870	36,000	40,000
903 Printing	22,128	24,881	36,000	37,900
911 Fleet Insurance	37,100	39,790	36,680	36,780
912 Liability Insurance	51,337	53,747	49,400	49,000
921 Electricity	126,013	123,831	122,300	122,500
922 Heat	54,809	76,112	71,500	70,000
923 Sewer & Water	16,217	17,906	16,300	16,400
924 Street Lighting	58,486	59,205	59,900	66,420
924.xxx Street Lighting Districts - Summary	454,114	479,284	485,310	534,215
925 Recycling	30,036	74,189	33,500	33,500
931 R&M Services - Building	23,466	71,204	58,500	43,000
933 R&M Services - Equipment	14,091	19,171	22,500	20,950
934 R&M Services - Other	514,302	292,650	701,070	497,914
942 Rentals - Equipment	1,190	1,463	2,700	2,700
943 Rentals - Hydrants	137,970	139,860	139,860	140,000
957 Education & Training	24,294	28,645	45,900	63,950
958 Recording Costs	231	218	500	500
959 Membership & Dues	78,721	81,833	81,540	82,240
960 Meetings, Conferences, Seminars	32,980	30,190	44,340	45,500
962 Contributions	14,000	7,000	11,300	10,500
963 Miscellaneous - Other	1,030	78	700	1,200
970 Capital Outlay	1,111,934	828,154	895,500	762,100
999 Appropriations-Transfers Out	147,000	146,500	146,500	146,500
Totals	15,711,298	18,068,291	16,852,550	17,091,190

Summary				
Personnel Services	8,380,072	10,686,831	9,047,796	9,454,227
Supplies	559,607	626,050	591,689	604,250
Services	5,288,253	5,546,551	5,913,205	5,846,643
Insurance	88,437	93,537	86,080	85,780
Education & Training	135,995	140,668	171,780	191,690
Capital Outlay	1,111,934	828,154	895,500	762,100
Transfers Out	147,000	146,500	146,500	146,500
Total General Fund Expenditures	15,711,298	18,068,291	16,852,550	17,091,190

TOWNSHIP BOARD FY 2015 BUDGET



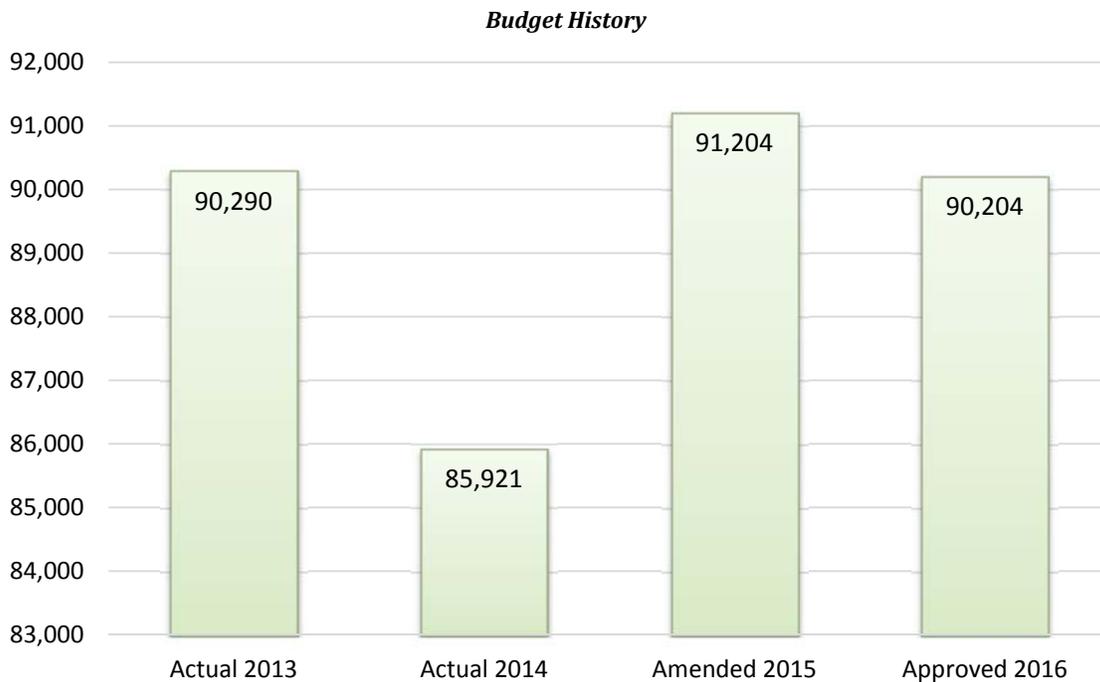
DELTA TOWNSHIP

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 a regular 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.



Objectives

- 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.
- 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

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

<u>Acct#</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular 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.	64,175
715	F.I.C.A. The Township contributes 7.65% of the employee's wages.	4,909
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	98
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation, and an annual \$1,000 additional contribution for each Board member.	13,022
740	Operating Supplies	1,000
852	Telephone	1,500
861	Auto Allowance/Mileage Mileage reimbursement to Board members when township vehicle is not available for use.	300
960	Meetings, Conferences & Seminars	5,000
	Trustees (4 ea.)	4,000
	Supervisor	1,000
963	Miscellaneous - Other	200
Total Twp. Board Activity		\$ 90,204

DELTA TOWNSHIP

TOWNSHIP BOARD ACTIVITY GENERAL FUND

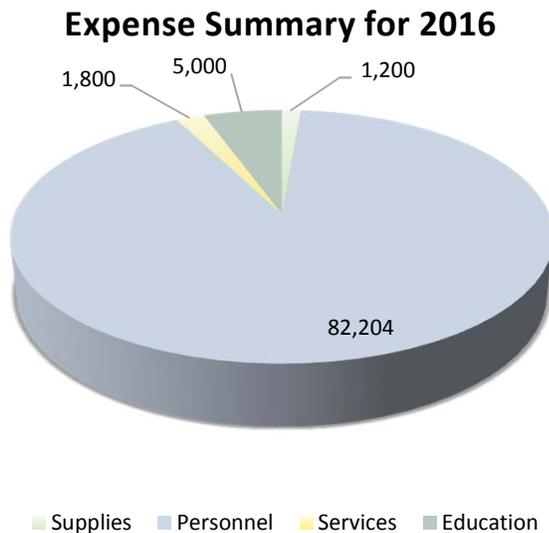
Detail of Expenditures

Fiscal Year Ending December 31:

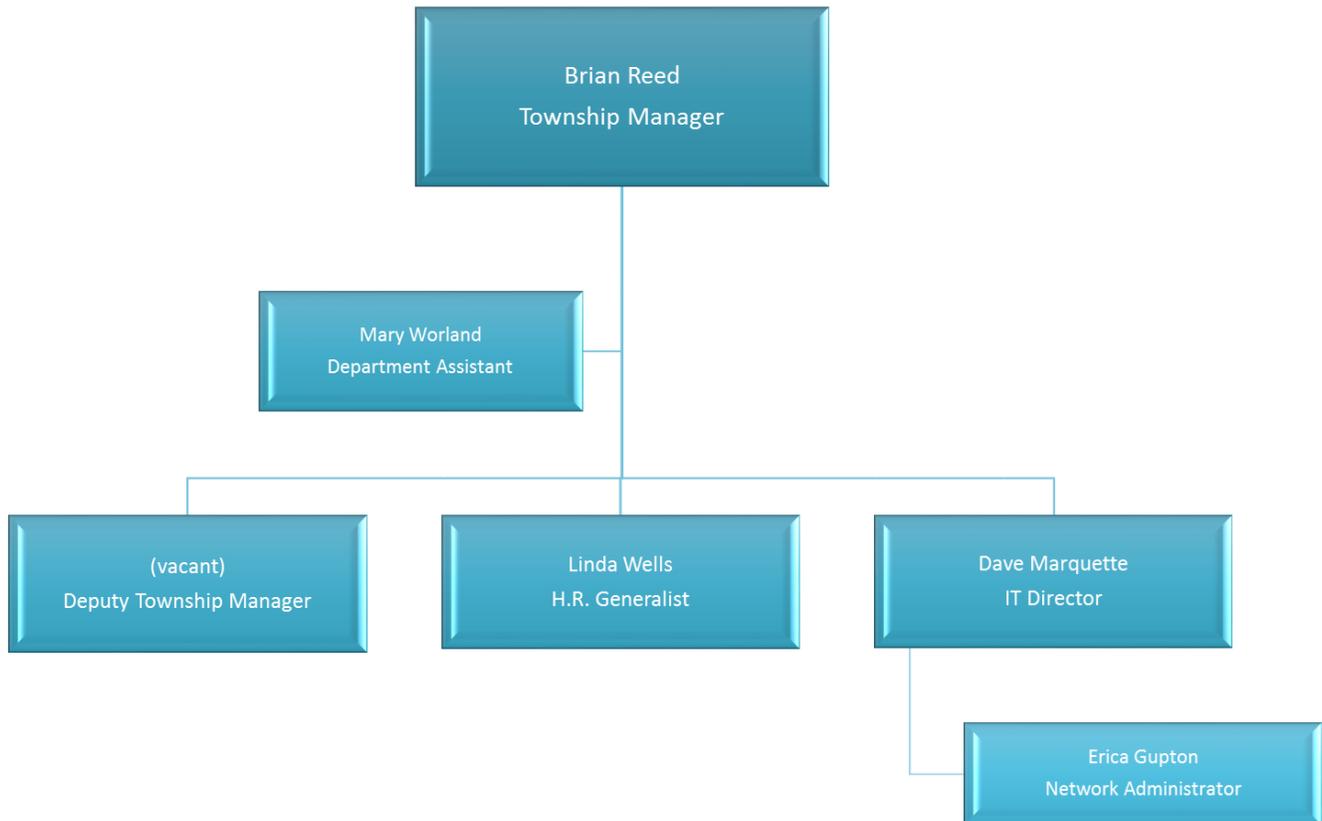
Township Board Activity - 101

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	64,353	64,353	64,175	64,175
715 F.I.C.A.	4,923	4,923	4,909	4,909
717 Worker's Comp. Insurance	90	97	98	98
721 Pension	13,022	13,022	13,022	13,022
740 Operating Supplies	-	-	1,000	1,000
852 Telephone/Internet	815	1,205	2,500	1,500
861 Mileage	113	-	300	300
960 Meetings, Conf. & Seminars	6,974	2,378	5,000	5,000
963 Miscellaneous - Other	-	(57)	200	200
Total Trustees Activity	\$ 90,290	\$ 85,921	\$ 91,204	\$ 90,204
<i>Total FTEs</i>	2.5	2.5	2.5	2.5

Summary				
Personnel Services	82,388	82,395	82,204	82,204
Supplies	-	(57)	1,200	1,200
Services	928	1,205	2,800	1,800
Education & Training	6,974	2,378	5,000	5,000
Total Trustees Activity	\$ 90,290	\$ 85,921	\$ 91,204	\$ 90,204



MANAGER'S OFFICE FY 2016 BUDGET



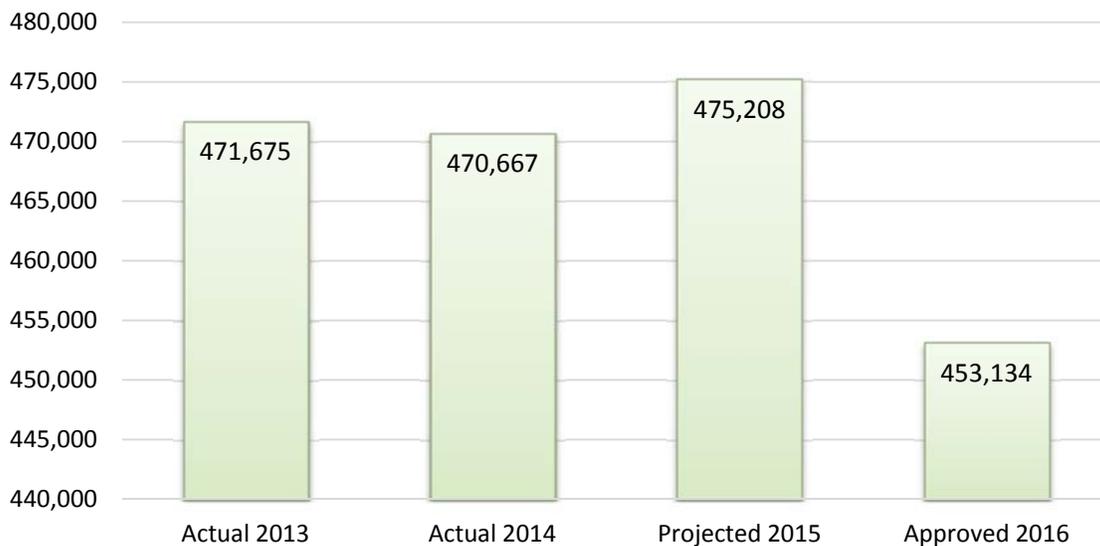
DELTA TOWNSHIP

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:

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

Manager's Office Budget History



DELTA TOWNSHIP

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 by identifying new revenues, eliminating inefficient programs, establishing long-term service polices, and promoting economic development and redevelopment.
- Continue active participation in local and regional business groups and economic development entities.
- Actively utilize the Township's website and GIS economic development section to actively market the Township's available properties and benefits.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Applications Reviewed And Processed	>500	>500	>500	>500
Employees Hired (Full-Time/Part-Time)	7 FT/16 PT	7 FT/6 PT	5 FT	5 FT/5 PT
Total FTE's Per 1,000 Residents	0.004845	0.004845	0.004845	0.004845
Number Of On-The-Job Injuries	13	18	0	0
Number Of Days Lost Due To Injuries	25	13	0	0
Training Hours Per FTE	36	36	36	36
Number Of Participants In The Flexible Spending Plan	26	20	20	25
Number Of Participants In The Health Savings Plan	72	98	98	100
Number Of FT Employees Waiving Health Insurance Coverage	28	26	28	30
Full-Time Employees Turnover Rate (Excluding Retirements)	0.5%	0.5%	0.5%	0.5%
Number Of FT Employees Hired	7	8	5	5
Percentage Of Minorities In The Work Force	6%	10%	11%	>11%
Number Of Board Agenda Packets	20	36	34	34
Number Of Manager's Newsletter	29	52	50	52
Delta Township Magazines/Brochures	4	8	4	6
Percentage Of Operation Costs To General Fund Total Budget	3.1%	3.0%	2.8%	2.7%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	<u>Approved 2016</u>
702 Salaries & Wages - Regular	299,481
706 Salaries & Wages - Longevity 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.	2,471
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	23,099
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	436
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	40,623
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	8,219
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	37,435
728 Office Supplies	1,500
729 Photo Copies	6,800
730 Postage	800
731 Publications	1,800
ICMA Publications	500
Personnel Publications	950
MTA & MML Publications	350

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	<u>Approved 2016</u>
740	Operating Supplies	1,000
806	Contractual Services	10,000
852	Telephone	1,350
861	Auto Allowance/Mileage	5,000
	Township Manager Auto Allowance	4,800
	Other Travel	200
903	Printing	500
957	Education & Training	1,500
959	Membership & Dues	2,120
	ICMA	1,500
	MLGMA	220
	Other	400
960	Meetings, Conferences & Seminars	6,000
	MLGMA	1,500
	MML	1,000
	OTHER	1,500
	ICMA	2,000
963	Miscellaneous - Other	500
970	Capital Outlay	2,500
	Computer replacement.	
	<i>Total Manager's Office</i>	<u>\$ 453,134</u>

DELTA TOWNSHIP

MANAGER'S OFFICE GENERAL FUND

Detail of Expenditures

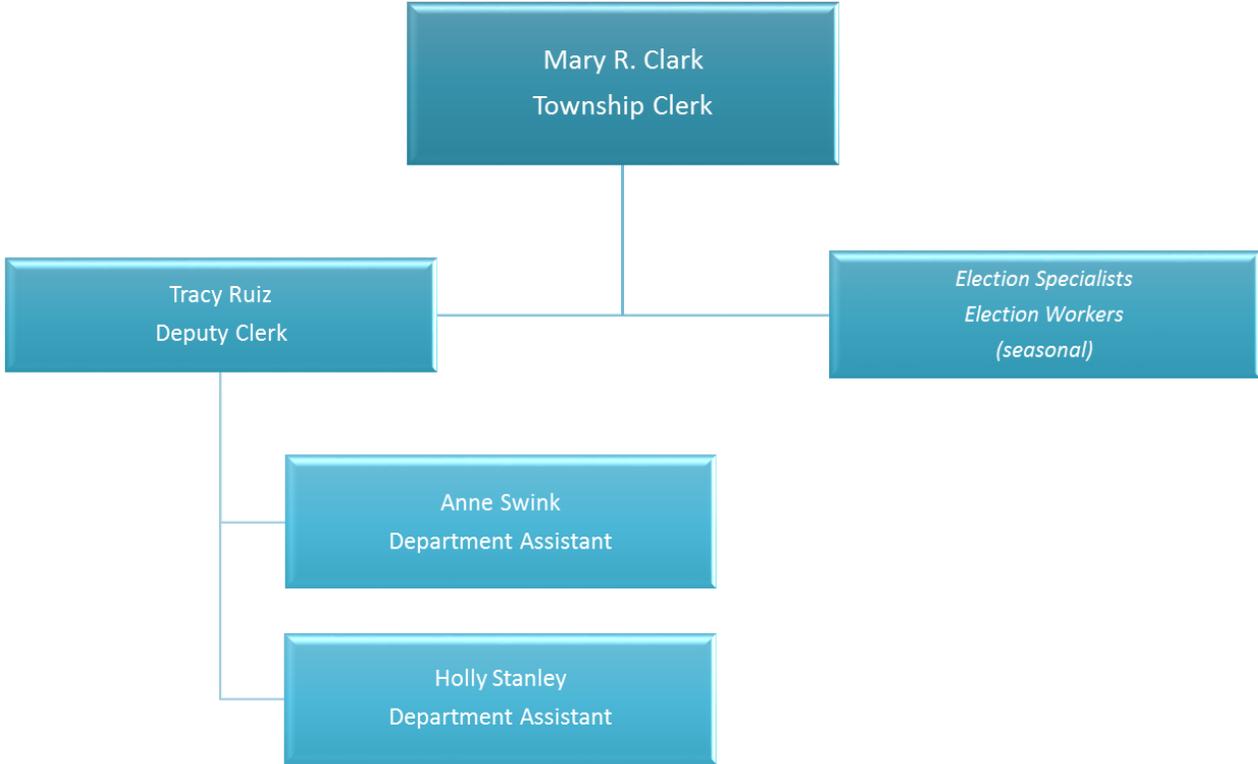
Fiscal Year Ending December 31:

Manager's Office - 172

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	310,677	325,540	305,831	299,481
706 Salaries & Wages - Longevity	9,122	6,007	2,446	2,471
715 F.I.C.A.	23,277	23,908	23,738	23,099
717 Worker's Comp. Insurance	493	517	456	436
719 Health Insurance	39,750	40,029	51,972	40,623
720 Life, Dental & LTD Insurance	7,093	6,136	8,790	8,219
721 Pension	39,563	29,814	37,455	37,435
728 Office Supplies	1,300	818	1,500	1,500
729 Photo Copies	5,663	5,992	7,200	6,800
730 Postage	714	658	800	800
731 Publications	-	321	1,800	1,800
740 Operating Supplies	939	632	1,500	1,000
806 Contractual Services	500	18,965	10,000	10,000
852 Telephone	4,069	2,103	2,100	1,350
861 Auto Allowance/Mileage	4,902	2,700	5,000	5,000
903 Printing	98	-	1,000	500
957 Education & Training	349	-	1,500	1,500
959 Memberships & Dues	1,850	1,362	2,620	2,120
960 Meetings, Conf. & Seminars	10,025	3,031	6,500	6,000
963 Miscellaneous - Other	-	-	-	500
970 Capital Outlay	11,291	1,988	3,000	2,500
Total Manager's Office	\$ 471,675	\$ 470,667	\$ 475,208	\$ 453,134
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

Summary				
Personnel Services	429,975	432,096	430,688	411,764
Supplies	8,616	8,422	12,800	12,400
Services	9,569	23,769	18,100	16,850
Education & Training	12,224	4,394	10,620	9,620
Capital Outlay	11,291	1,988	3,000	2,500
Total Manager's Office	\$ 471,675	\$ 470,667	\$ 475,208	\$ 453,134

CLERK'S OFFICE FY 2016 BUDGET



DELTA TOWNSHIP

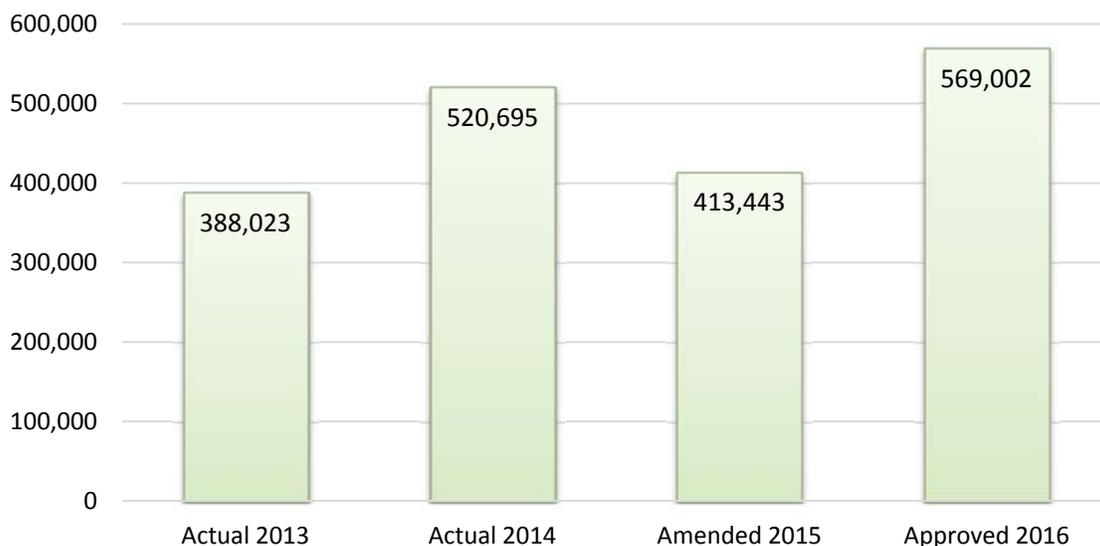
CLERK'S OFFICE

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, and is also a Passport Acceptance Agency. Clerk's Office staff also processes the issuance of all vending, firework display, going-out-of-business permits, and 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.

Goals

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

Clerk's Office Budget History



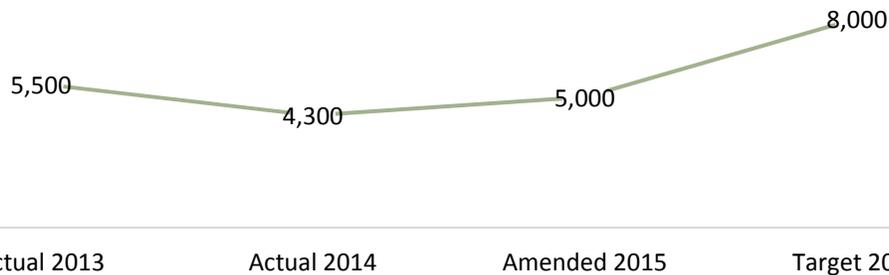
DELTA TOWNSHIP

Objectives

- To continue cross training and advancing skill development among staff.
- To audit all cemetery records to ensure accuracy and inclusion in the database and to scan all documents related to cemeteries.
- To implement new cemetery database.
- 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.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Township Board Minutes And Resolutions Scanned & Indexed Ordinances	19 Meetings, 81 Resolutions	33 Meetings, 169 Resolutions	34 Meetings, 150 Resolutions	34 Meetings, 130 Resolutions
Licenses Issued (Vendor, Coin-Operated, Amusement, Entertainment, Etc.)	10	10	6	6
Elections Conducted	1	3	2	3
New Voter Registrations/Changes Processed & Cancellations	5,500	4,300	5,000	8,000
Absentee Voter Ballots Prepared	4,000	9,991	2,700	10,000
Number Of Registered Voters	24,660	25,000	23,570	25,000
Election Chairman & Inspector Classes	6	42	10	55
Total Voters Per Year/All Elections	1,768	21,451	3,000	26,000
Election Inspector Costs	\$9,380	\$72,691	\$14,000	\$104,500
Board/Commission Applications Processed	21	33	20	25
Passports Processed	298	736	700	700
Percentage Of Operation Costs To General Fund Total Budget	2.8%	3.2%	2.5%	3.3%

NEW & CHANGED VOTER REGISTRATIONS



DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	218,629
703	Salaries & Wages - Temporary Provision for part-time or seasonal workers.	10,000
704	Salaries & Wages - Overtime Overtime required by staff during all anticipated 2015 elections.	20,000
706	Salaries & Wages - Longevity 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.	2,596
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	17,078
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	332
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	47,637
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,951
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	28,329
728	Office Supplies	4,000
729	Photo Copies	1,500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	<u>Approved 2016</u>
730	Postage	26,000
731	Publications	250
742	Election Supplies	34,000
806	Contractual Services Compensation for election workers for 3 elections.	104,500
852	Telephone	1,500
861	Auto Allowance/Mileage	200
901	Advertising The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required.	38,000
957	Education & Training	1,700
	Clerk Certification Program	1,000
	Masters Class for Clerk	400
	Miscellaneous Education	300
958	Recording Costs	300
959	Membership & Dues	500
960	Meetings, Conferences & Seminars	2,000
	MTA Annual Conference	1,000
	Michigan Clerk's Association Conference	1,000
970	Capital Outlay Printer replacement.	2,000
Total Clerk's Office		\$ 569,002

DELTA TOWNSHIP

CLERK'S OFFICE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

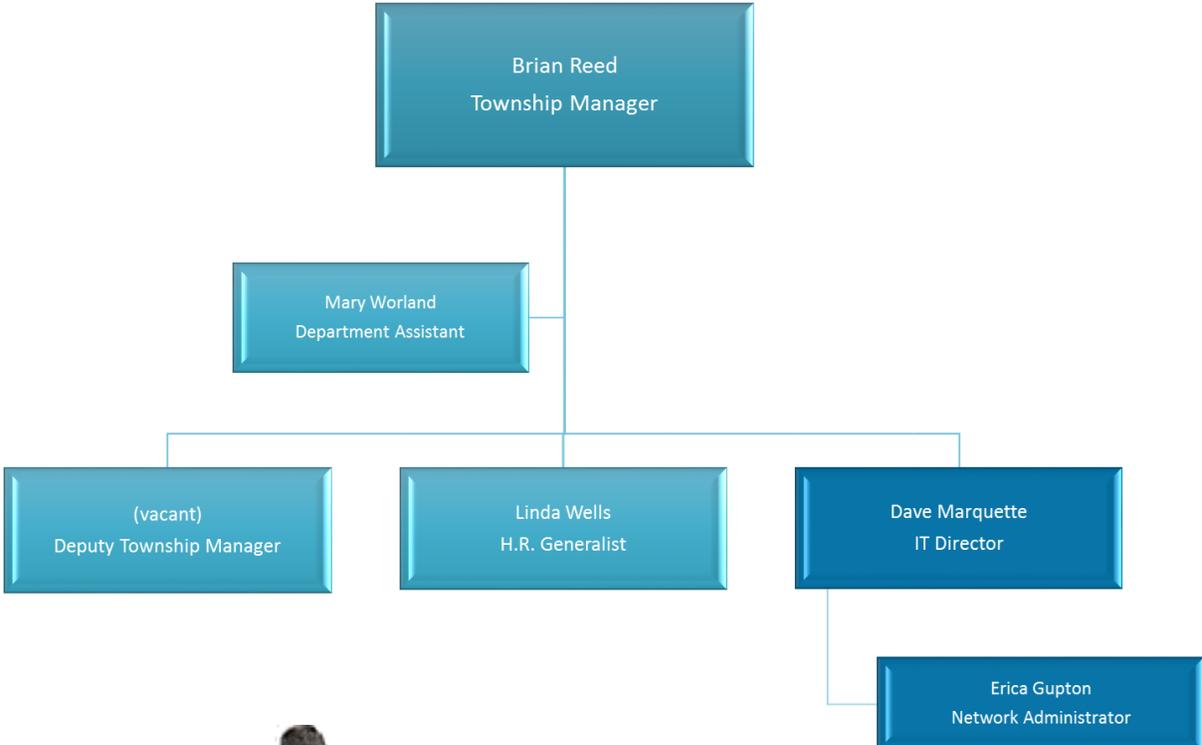
Clerk's Office - 215

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	208,790	210,473	217,346	218,629
703 Salaries & Wages - Temporary	-	9,547	1,200	10,000
704 Salaries & Wages - OT	3,705	19,176	4,000	20,000
706 Salaries & Wages - Longevity	1,834	2,520	25,700	2,596
715 F.I.C.A.	15,849	18,049	16,824	17,078
717 Worker's Comp. Insurance	340	4,359	325	332
719 Health Insurance	32,740	35,502	43,955	47,637
720 Life, Dental & LTD Insurance	7,383	6,885	7,623	7,951
721 Pension	24,843	17,948	27,740	28,329
728 Office Supplies	3,628	2,862	3,500	4,000
729 Photo Copies	688	3,067	750	1,500
730 Postage	14,700	24,890	13,000	26,000
731 Publications	1,279	-	250	250
742 Election Supplies	24,478	33,832	5,000	34,000
806 Contractual Services	3,928	74,692	1,000	104,500
852 Telephone	340	840	780	1,500
861 Mileage	71	-	200	200
901 Advertising	39,863	34,810	35,000	38,000
933 R & M Services - Equipment	-	-	1,850	-
957 Education & Training	987	609	3,100	1,700
958 Recording Costs	232	198	300	300
959 Memberships & Dues	220	540	500	500
960 Meeting, Conf. & Seminars	1,469	2,046	2,000	2,000
970 Capital Outlay	656	16,445	1,500	2,000
Total Clerk's Office	\$ 388,023	\$ 520,695	\$ 413,443	\$ 569,002
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

Summary

Personnel Services	295,484	324,459	344,713	352,552
Supplies	44,773	66,056	22,500	65,750
Services	44,202	110,342	38,830	144,200
Education & Training	2,908	3,393	5,900	4,500
Capital Outlay	656	16,445	1,500	2,000
Total Clerk's Office	\$ 388,023	\$ 520,695	\$ 413,443	\$ 569,002

INFORMATION TECHNOLOGY FY 2016 BUDGET



DELTA TOWNSHIP

INFORMATION TECHNOLOGY

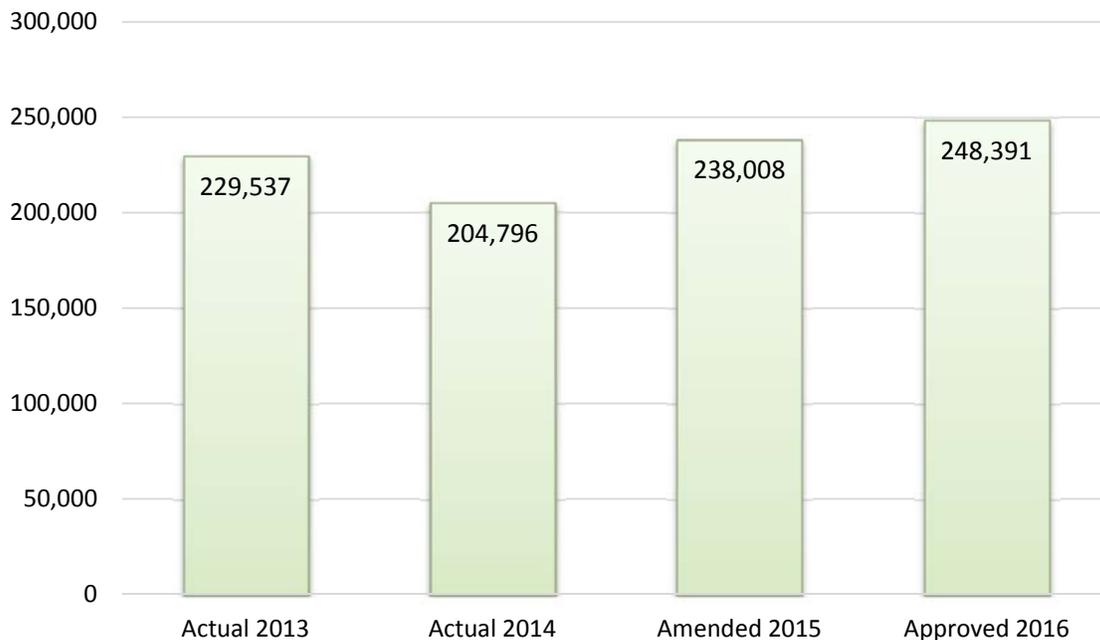
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term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

I.T. Budget History



DELTA TOWNSHIP

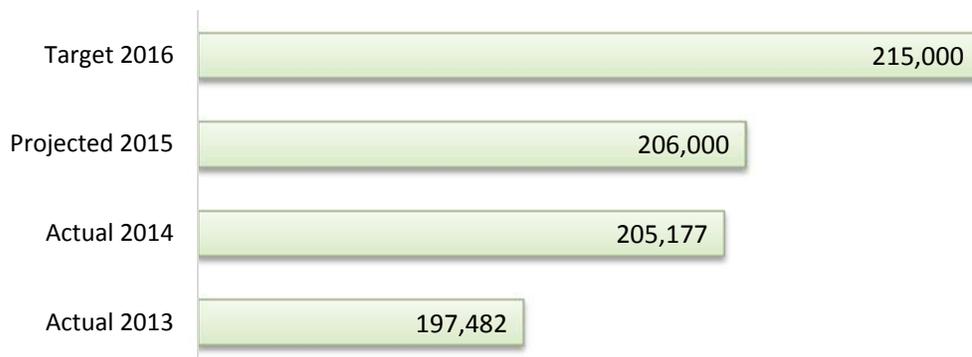
Objectives

- 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.
- Continue to increase the overall efficiency of the Township by utilizing the Township Digital Document Management System.
- To increase digital access to township resources and information outside of the Twp. network.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Number of Hits on Township Website	197,482	205,177	206,000	215,000
Number of Hits on GIS Website	15,532	17,000	17,000	17,100
Number of Documents Scanned	18,984	11,168	20,000	20,000
Number of Scanned Pages	115,883	147,599	118,000	118,000

PERFORMANCE INDICATORS/EFFICIENCIES	2015	2016*
Workstation Hardware Platforms Supported	6	6
Server Hardware Platforms Supported	5	5
Application Programs Supported	44	47
Help Desk Calls Received	625	500
Computer Workstations & Laptops Supported	140	140
Physical Servers Supported	8	8
Virtual Servers Supported	30	25
Virtual Desktops Supported	0	0
Firewalls Supported	1	1
Staff Hours Spent Supporting Elections	25	100
Percent of Help Desk Calls Resolved Within 8 Hours	95%	95%
Percent of Network Down Time	0.002%	0.002%
*Estimates		

Hits on Delta Township's Website



DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	134,705
706 Longevity 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.	2,886
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	10,526
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	203
719 Health Insurance Health coverage premiums for full-time employees and their dependents.	6,944
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	3,234
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	16,193
806 Contractual Services	39,000
Annual Software Licenses	31,000
IT Consulting/Review	8,000
852 Telephone	1,700
Cell Phone	1,200
Internet	500
960 Meetings, Conferences & Seminars Technical training expenses.	3,000

DELTA TOWNSHIP

INFORMATION TECHNOLOGY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-228

<u>Acct #</u>	<u>Description</u>		<u>Approved 2016</u>
970	Capital Outlay		30,000
	ESRI Spatial Analyst	3,000	
	Computer & Server Replacement	27,000	
	<i>Total Information Technology</i>		<u>\$ 248,391</u>

DELTA TOWNSHIP

**IT GENERAL FUND
Detail of Expenditures**

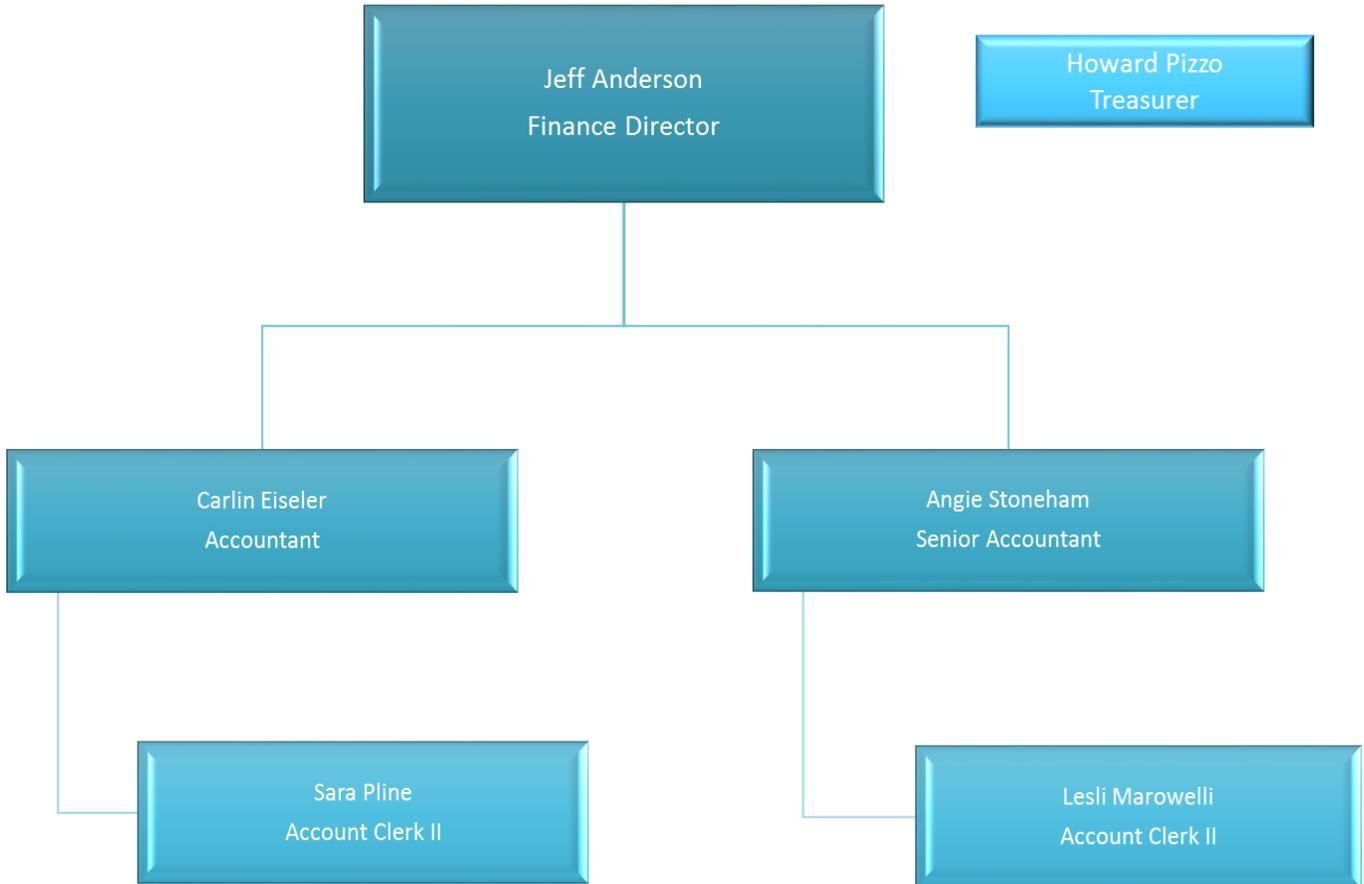
Fiscal Year Ending December 31:

Information Technology - 228

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	116,471	120,456	130,550	134,705
706 Salaries & Wages - Longevity	2,934	2,610	2,827	2,886
715 F.I.C.A.	9,169	9,523	10,203	10,526
717 Worker's Comp. Insurance	181	190	191	203
719 Health Insurance	5,425	5,514	6,282	6,944
720 Life, Dental & LTD Insurance	3,000	3,059	3,065	3,234
721 Pension	13,953	14,440	15,190	16,193
806 Contractual Services	37,846	27,111	33,000	39,000
852 Telephone	1,811	1,451	1,700	1,700
960 Meetings, Conferences, Seminars	-	-	5,000	3,000
970 Capital Outlay	38,515	20,398	30,000	30,000
<i>Total Information Technology</i>	\$ 229,537	\$ 204,796	\$ 238,008	\$ 248,391
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

Summary				
Personnel Services	151,133	155,791	168,308	174,691
Services	39,657	28,562	34,700	40,700
Education & Training	-	-	5,000	3,000
Capital Outlay	38,515	20,398	30,000	30,000
<i>Total Information Technology</i>	\$ 229,537	\$ 204,796	\$ 238,008	\$ 248,391

ACCOUNTING DEPARTMENT FY 2016 BUDGET



DELTA TOWNSHIP

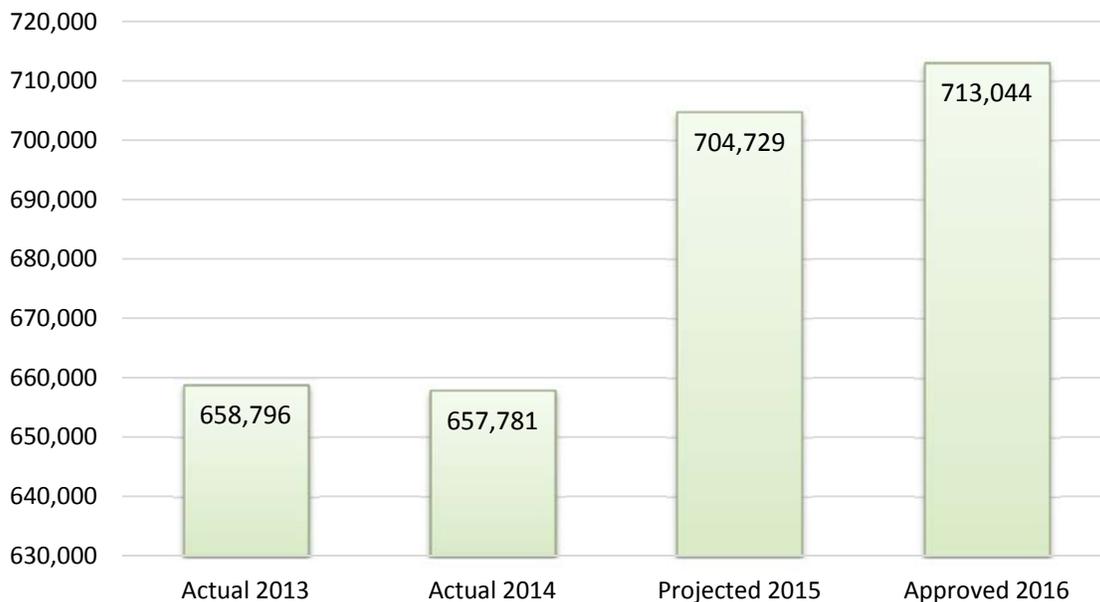
ACCOUNTING/TREASURER'S DEPARTMENT

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



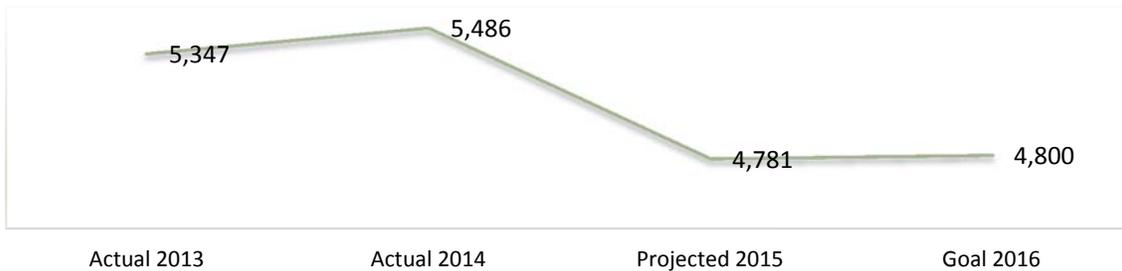
DELTA TOWNSHIP

Objectives

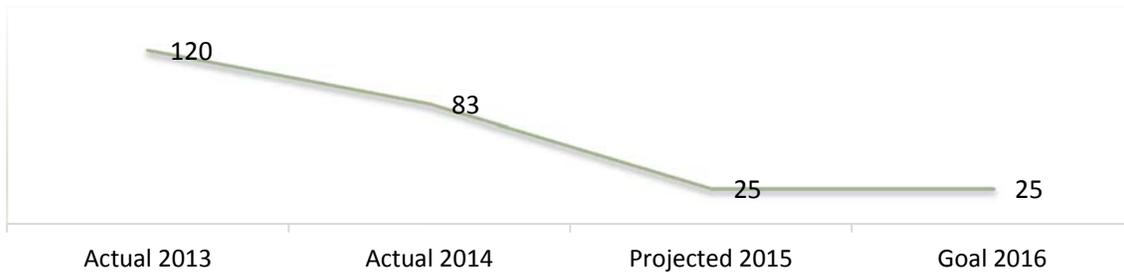
- Reconcile all bank accounts within 15 days of month end.
- Reduce the number of monthly water service interruptions by 10%.
- To continue to increase the number of customers receiving utility bills via email.

OUTPUT INDICATORS	ACTUAL 2013	ACTUAL 2014	PROJECTED 2015	TARGET 2016
Number Of Voided Checks	120	83	25	25
Number Of A/P Checks Written	5,347	5,486	4,781	4,800
Number Of Monthly Water Service Interruptions	57	44	43	40
Percentage Of Payroll Direct Deposits	99%	99%	100%	100%
Percentage Of Month/Year Bank Reconciled Within 30 Days	33%	99%	100%	100%
Number Of Customers Receiving Monthly Utility Bills Via Email	994	1,410	1,650	1,950

A/P Checks Written



Voided Checks



DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular Approved amount represents the salaries for authorized positions and the elected Treasurer.	332,424
704 Salaries & Wages - OT	500
706 Salaries & Wages - Longevity 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.	4,871
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	25,803
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	500
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	75,121
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	11,063
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	42,257

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
728	Office Supplies Toner, envelopes, check stock, and other misc.	5,500
729	Photo Copies	1,000
730	Postage	17,000
	Tax Bills	11,000
	Checks, Invoices, Other Correspondence	6,000
731	Publications	500
803	Audit Fees P.A. 2 of 1968 requires that the Township conduct an annual audit.	12,000
806	Contractual Services	26,280
	BS&A Software Support	18,400
	Bank Fees	3,800
	Loomis Armored Car	4,080
852	Telephone	1,200
861	Auto Allowance/Mileage	300
933	Repair & Maintenance - Equipment	1,200
957	Education & Training Staff software training.	1,500
959	Membership & Dues	475
	MI Municipal Treasurers	100
	MI Government Finance Officers	100
	Government Finance Officers	275

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
960	Meetings, Conferences & Seminars	2,850
	MMTA Winter Workshop	150
	MMTA Fall Conference	800
	MML/MTA Conference (Treasurer)	400
	GFOA Annual Conference	1,500
963	Miscellaneous	500
	Unexpected expenses that cannot be logically assessed to another account code.	
970	Capital Outlay	3,700
	Computer Replacement	2,500
	Printer Replacement	1,200
	<i>Total Accounting Department</i>	<u>\$ 566,544</u>

DELTA TOWNSHIP

ACCOUNTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

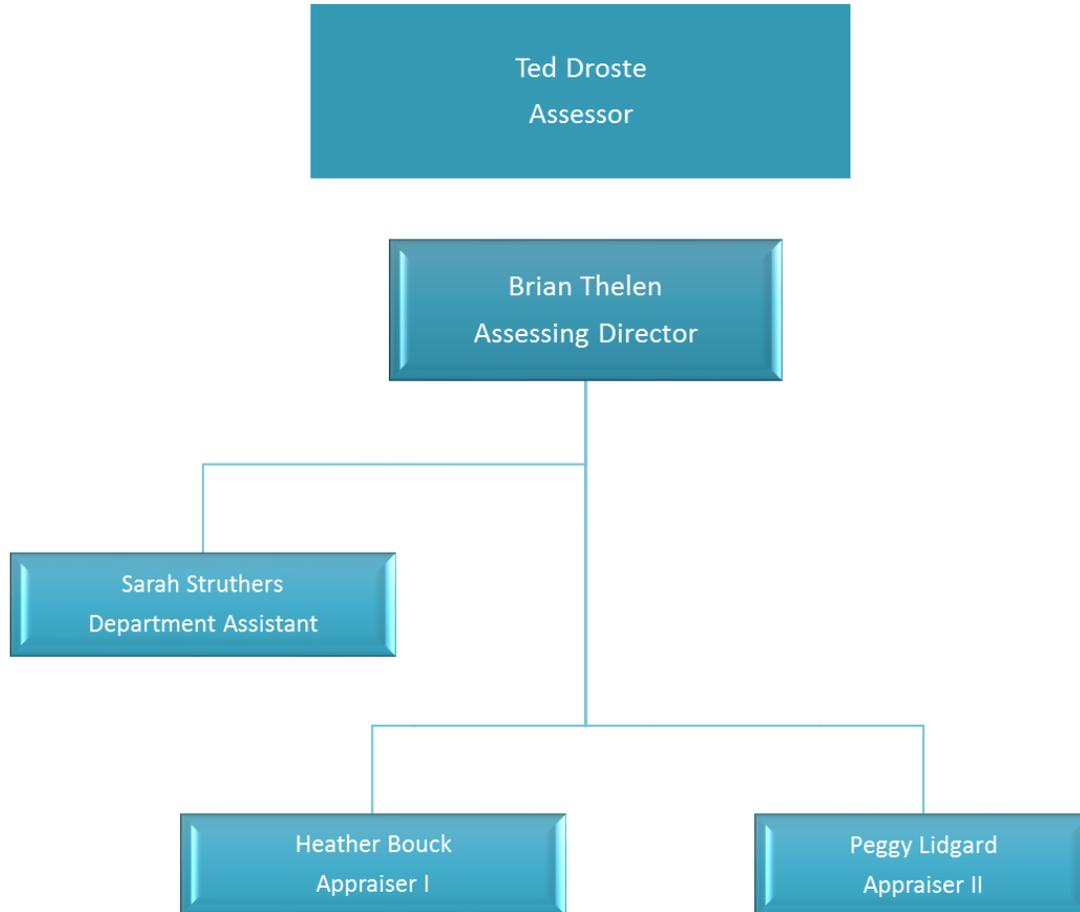
Accounting Department - 253

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	309,284	317,920	329,503	332,424
704 Salaries & Wages - OT	-	123	500	500
706 Salaries & Wages - Longevity	5,871	4,857	4,702	4,871
715 F.I.C.A.	23,914	24,449	24,863	25,803
717 Worker's Comp. Insurance	479	576	488	500
719 Health Insurance	51,333	55,655	71,784	75,121
720 Life, Dental & LTD Insurance	10,058	9,630	9,375	11,063
721 Pension	39,172	35,749	40,629	42,257
728 Office Supplies	3,583	3,407	5,800	5,500
729 Photo Copies	429	1,336	1,000	1,000
730 Postage	20,025	17,069	18,300	17,000
731 Publications	94	296	500	500
803 Audit Fees	10,720	10,720	11,500	12,000
806 Contractual Services	20,585	21,121	25,760	26,280
852 Telephone	1,416	2,165	1,200	1,200
861 Mileage	-	-	300	300
933 R & M Services - Equipment	-	486	1,400	1,200
957 Education & Training	-	318	1,400	1,500
959 Memberships & Dues	375	275	450	475
960 Meetings, Conf. & Seminars	2,531	2,804	2,875	2,850
963 Miscellaneous - Other	74	53	300	500
970 Capital Outlay	11,853	2,273	5,600	3,700
999 Appropriations-Transfer Out	147,000	146,500	146,500	146,500
Total Accounting Department	\$ 658,796	\$ 657,781	\$ 704,729	\$ 713,044
<i>Total FTEs</i>	5.5	5.5	5.5	5.5

Summary				
Personnel Services	440,111	448,960	481,844	492,539
Supplies	24,205	22,160	25,900	24,500
Services	32,721	34,492	40,160	40,980
Education & Training	2,906	3,397	4,725	4,825
Transfers Out	147,000	146,500	146,500	146,500
Capital Outlay	11,853	2,273	5,600	3,700
Total Accounting Dept.	\$ 658,796	\$ 657,781	\$ 704,729	\$ 713,044



ASSESSING DEPARTMENT FY 2016 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



DELTA TOWNSHIP

Objectives

- Continue to perform 2,000 data verification inspections per year of real properties, to stay in accordance with the State Tax Commission guidelines.
- 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.
- Continue to provide the City of Grand Ledge assessing services.
- Re-evaluate staff and workflow to explore alternative means of providing services.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Number Of Board Of Review Appeals	103 Delta 21 Grand Ledge	29 Delta 10 Grand Ledge	75 Delta 24 Grand Ledge	50 Delta 30 Grand Ledge
Number Of Property Transfer Affidavits	210 Delta 75 Grand Ledge	470 Delta 95 Grand Ledge	520 Delta 110 Grand Ledge	500 Delta 150 Grand Ledge
Data Verification Inspections – Delta	1,054	1,707	2,400	2,400
Data Verification Inspections – Grand Ledge	112	539	500	550
Number Of Hits For On-Line Assessing Database	68,700	160,000	170,000	175,000
Full Michigan Tax Tribunal Appeals Processed	20	12	16	8
Principal Residence Exemption Affidavits Processed	178 Delta 37 Grand Ledge	325 Delta 95 Grand Ledge	400 Delta 115 Grand Ledge	400 Delta 100 Grand Ledge
Percentage Of Operation Costs To General Fund Total Budget	2.4%	3.3%	3.5%	3.4%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	337,479
706 Salaries & Wages - Longevity 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.	6,297
710 Fees & Per Diem Board of review board members.	1,500
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	26,299
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	3,149
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	93,745
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	11,999
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	41,714
728 Office Supplies	3,500
729 Photo Copies	1,000

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
730 Postage Mailing of required personal property statement notices, change of assessment notices and general assessing documents.	10,500
740 Operating Supplies	800
806 Contractual Services Professional services related to MTT appeals. Amount decreased for 2016 due to reduction in MTT appeals and performing work in house.	20,000
852 Telephone	500
861 Auto Allowance/Mileage	100
862 Gasoline	1,500
863 Vehicle Maintenance Funds to cover township vehicle maintenance. Expenses decreased due to the potential of receiving new vehicle requiring less maintenance.	500
903 Printing Change of assessment notices, inserts with the change of assessment notices, personal property letters, and other property tax related printing expenses.	3,900
934 Repair & Maintenance - Other	10,609
APEX Sketching	1,854
BS&A Assessing Software	3,193
BS&A Internet Services	5,562
957 Education & Training MI Assessors Assoc. continuing education for 3 employees.	1,650

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
959 Membership & Dues	1,250
State Assessors Board for Assessing License	450
Michigan Assessors Association	325
Mid-Michigan Assessors Association	75
International Association of Assessing Officers	400
960 Meetings, Conferences & Seminars	2,125
Michigan Assessors Assoc. Annual Summer Conference	1,150
Michigan Assessors Assoc. Meeting at MAED	175
Other Assessing Related Conferences & Seminars	800
970 Capital Outlay	700
 <i>Total Assessing Department</i>	 \$ 580,816

DELTA TOWNSHIP

ASSESSING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Assessing Department - 257

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	260,651	308,036	331,888	337,479
706 Salaries & Wages - Longevity	4,862	4,941	5,590	6,297
710 Fees & Per Diem	1,740	1,620	1,500	1,500
715 F.I.C.A.	19,621	23,120	25,817	26,299
717 Worker's Comp. Insurance	1,552	1,937	2,352	3,149
719 Health Insurance	54,097	57,145	85,980	93,745
720 Life, Dental & LTD Insurance	7,769	9,945	11,475	11,999
721 Pension	21,944	34,713	40,345	41,714
728 Office Supplies	2,796	4,268	3,500	3,500
728 Office Supplies - G.L. Assessing	-	-	500	-
729 Photo copies	359	1,059	1,000	1,000
730 Postage	7,953	7,333	10,500	10,500
731 Publications	-	-	500	-
740 Operating Supplies	890	-	800	800
806 Contractual Services	45,902	61,844	40,000	20,000
852 Telephone	-	-	500	500
861 Mileage	11	-	200	100
862 Gasoline & Diesel	903	796	1,500	1,500
863 Vehicle Maintenance	925	184	1,500	500
903 Printing	1,893	-	3,900	3,900
934 R & M Services - Other	10,112	10,347	10,300	10,609
957 Education & Training	2,438	2,708	600	1,650
959 Memberships & Dues	1,095	1,350	1,250	1,250
960 Meetings, Conf. & Seminars	591	1,460	1,875	2,125
970 Capital Outlay	1,942	1,560	700	700
Total Assessing Department	\$ 450,946	\$ 535,326	\$ 584,072	\$ 580,816
<i>Total FTEs</i>	4.5	4.5	5.0	5.0

Summary				
Personnel Services	372,236	441,456	504,947	522,182
Supplies	12,901	13,457	18,300	17,300
Services	58,843	72,375	56,400	35,609
Education & Training	4,124	5,518	3,725	5,025
Capital Outlay	1,942	1,560	700	700
Total Assessing Dept.	\$ 450,946	\$ 535,326	\$ 584,072	\$ 580,816



TOWNSHIP HALL & GROUNDS FY 2016 BUDGET

Marcus Kirkpatrick
Parks, Recreation & Cemeteries Director

Martin Disbrow
Custodian II

Chris Haase
Rob Whiting
Custodian I



DELTA TOWNSHIP

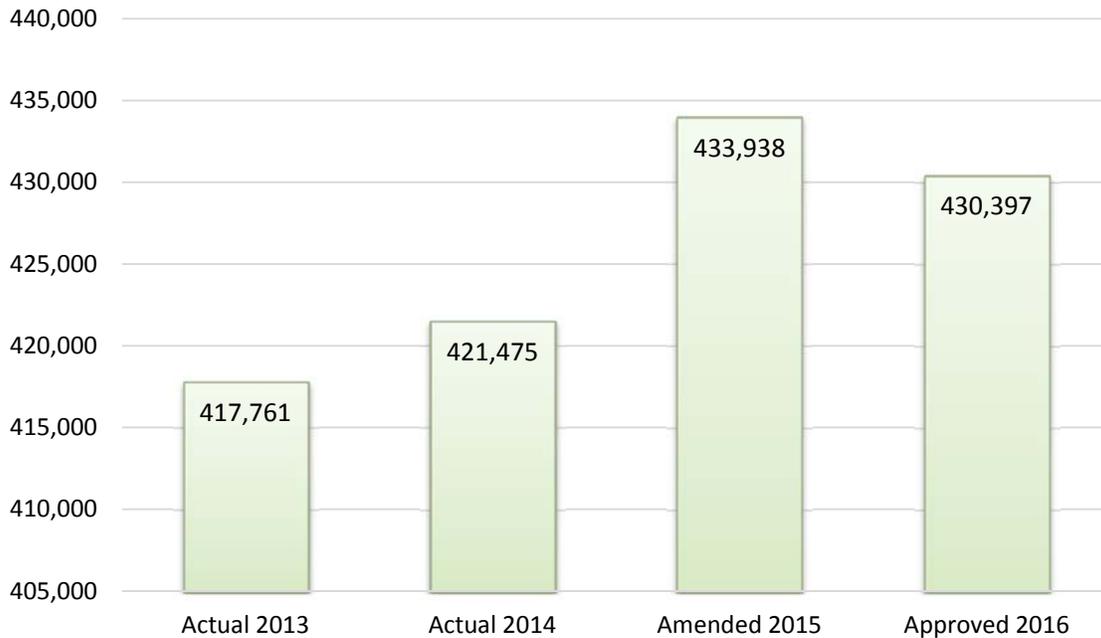
**PARKS, RECREATION, AND CEMETERIES DEPARTMENT
*HALL AND GROUNDS***

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.

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.

Hall & Grounds Budget History



DELTA TOWNSHIP

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.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Township Facilities Receiving Daily Housekeeping (Sq. Ft.)	55,700	55,700	55,700	55,700
Interior Preventive Maintenance Cycles	N/A	4	4	4
Exterior Preventive Maintenance Cycles	N/A	4	4	4
Percentage of Operation Costs to General Fund Total Budget	2.7%	2.6%	2.6%	2.5%

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	118,050
703	Wages & Salaries - Temporary	8,700
704	Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval.	2,000
705	Salaries & Wages - Longevity 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.	2,825
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	10,020
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	4,647
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	17,278
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	4,014
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	14,513

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
724 Cleaning & Laundry	800
776 Repair & Maintenance Supplies - Building	19,000
Paper Products	7,500
Cleaning Supplies	4,500
Trash Bags	1,000
Paint & Wall Coverings	2,000
Floor Care Products	1,000
Electrical Supplies	2,000
Miscellaneous	1,000
778 Repair & Maintenance Supplies - Equipment	700
780 Ground Maintenance Supplies	8,000
Landscape Supplies	3,000
Fertilizer & Weed Control	1,000
Parking Lot Repairs	2,000
Miscellaneous	2,000
806 Contractual Services	16,100
Trash Removal	3,300
Pest Control (4 buildings)	1,900
Window Cleaning	1,500
Elevators Maintenance - Admin. & Community Center	5,000
Alarm System Annual Maintenance	1,400
Fire System Annual Maintenance	1,500
Miscellaneous	1,500
852 Telephone	28,850
Zayo Phones and Internet Fiber - All Depts.	22,800
Comcast - Enrichment Center	1,800
TDS Metrocom	2,750
Verizon	1,000
AT&T	500

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
854 Telephone Maintenance	1,000
862 Gasoline	1,000
863 Vehicle Maintenance	500
911 Fleet Insurance	600
912 Liability Insurance	22,200
921 Electricity	54,000
Administration Building	35,400
Enrichment Center	10,000
Community Center	5,000
Old Water Building	2,500
Storage Area	1,100
922 Heat	34,000
Administration Building	20,000
Enrichment Center	7,500
Community Center	3,000
Old Water Building	3,000
Storage Area	500
923 Sewer & Water	5,000
931 Repair & Maintenance - Building	28,000
Administration Building	10,000
Sheriff's Substation	4,000
Old Water Building	1,000
Community Center	2,000
Enrichment Center	4,000
ADA	5,000
Rug Maintenance - Admin. & Substation	2,000
933 Repair & Maintenance - Equipment	2,500
942 Rentals - Equipment	500

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
970 Capital Outlay	25,600
Custodial Equipment	1,500
Furniture, Tables & Chairs	3,000
Parking Lot Lights - Admin. Bldg.	6,200
Parking Lot Repairs - Admin. Bldg.	8,000
Enrichment Center Carpet	5,900
Miscellaneous	1,000
 Total Twp. Hall & Grounds	 \$ 430,397

DELTA TOWNSHIP

HALL & GROUNDS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Township Hall & Grounds - 265

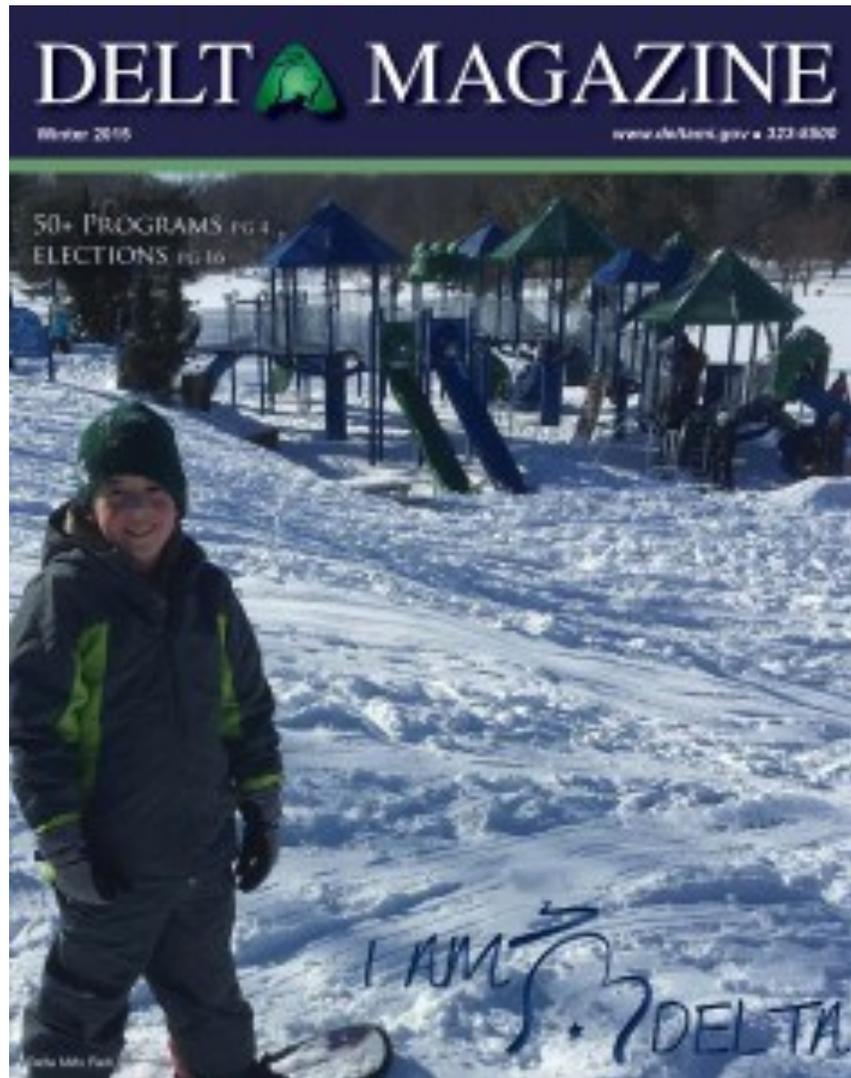
Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	113,022	114,286	118,476	118,050
703 Salaries & Wages - Temporary	5,897	7,426	8,700	8,700
704 Salaries & Wages - OT	2,270	1,315	2,000	2,000
706 Salaries & Wages - Longevity	2,715	2,742	2,797	2,825
715 F.I.C.A.	9,268	9,244	10,058	10,020
717 Worker's Comp. Insurance	3,544	3,588	3,944	4,647
719 Health Insurance	13,464	14,192	16,126	17,278
720 Life, Dental & LTD Insurance	3,733	3,617	3,861	4,014
721 Pension	11,608	12,972	14,426	14,513
724 Cleaning & Laundry	1,174	891	800	800
776 Building Maintenance Supplies	21,519	18,449	18,000	19,000
778 Equipment Maintenance Supplies	1,109	1,432	1,000	700
780 Grounds Maintenance Supplies	5,119	9,257	8,000	8,000
806 Contractual Services	8,583	10,234	10,100	16,100
852 Telephone	25,361	28,090	28,850	28,850
854 Telephone Maintenance	-	-	1,000	1,000
862 Gasoline & Diesel	809	1,733	1,500	1,000
863 Vehicle Maintenance	830	635	1,000	500
911 Fleet Insurance	500	570	600	600
912 Liability Insurance	26,337	27,647	22,200	22,200
921 Electricity	53,641	55,450	54,000	54,000
922 Heat	31,627	36,416	34,000	34,000
923 Sewer & Water	4,581	5,715	5,000	5,000
931 R & M Services - Building	16,182	37,452	28,000	28,000
933 R & M Services - Equipment	1,300	1,591	2,500	2,500
942 Rentals - Equipment	285	743	500	500
970 Capital Outlay	53,283	15,787	36,500	25,600
Total Township Hall & Grounds	\$ 417,761	\$ 421,475	\$ 433,938	\$ 430,397
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

Summary

Personnel Services	165,521	169,383	180,388	182,047
Supplies	29,730	31,762	29,300	29,500
Services	142,390	176,325	164,950	170,450
Insurance	26,837	28,217	22,800	22,800
Capital Outlay	53,283	15,787	36,500	25,600
Total TH & G	\$ 417,761	\$ 421,475	\$ 433,938	\$ 430,397

**GENERAL FUND
GENERAL ACTIVITY
FY 2016 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.



DELTA TOWNSHIP

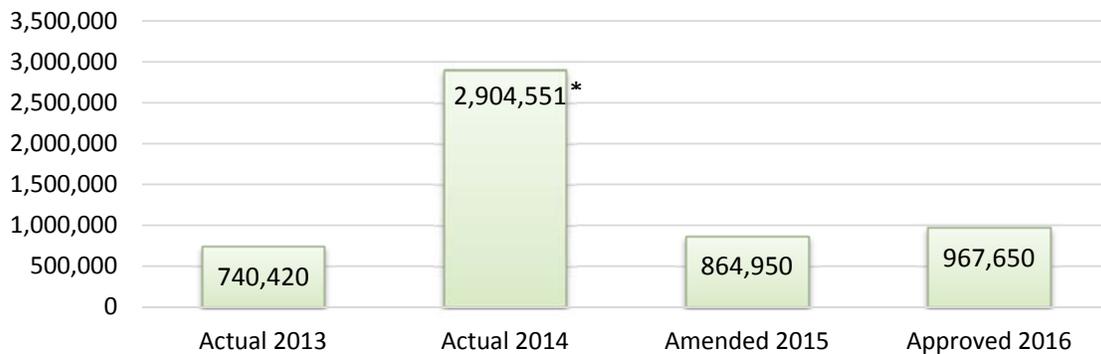
GENERAL ACTIVITY ADMINISTRATIVE SERVICES

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.
- To provide additional mailings designed to educate the public at large.

Budget History



Objectives

- To fund other post-employment benefit costs.
- Publish and distribute the quarterly Delta Magazine to township residents.
- Publish and distribute two additional mailings to educate Delta residents on efforts by the Township to enhance quality of life.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Percentage Of Operation Costs To The General Fund Total Budget	4.6%	18.0%*	5.0%	5.7%

*\$2 million contribution to OPEB trust

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>		Approved 2016
719	Health Insurance		405,000
	Retiree Health Insurance Premiums	244,300	
	OPEB contribution	150,700	
	Wellness	10,000	
728	Office Supplies		1,000
730	Postage		18,000
	Expenses for Delta Magazine and other mailings as necessary.		
731	Publications		300
740	Operating Supplies		19,250
	Delta Senior Council	750	
	Delta Community Awards	5,000	
	Government Youth Council	500	
	Employee Appreciation/Service Awards	13,000	
806	Contractual Services		205,000
	Delta Fireworks	25,000	
	Employee Activities	4,000	
	Capital Area Transportation Authority (CATA)	140,000	
	OPEB Actuarial Report	6,000	
	Branding/Identity Work	10,000	
	Miscellaneous	20,000	
808	Legal Fees		75,000
	Decrease due to settlement of union contract.		
903	Printing		30,000
	Delta Magazine	20,000	
	Other	10,000	

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>		Approved 2016
959	Membership & Dues		52,600
	Michigan Municipal League	7,200	
	Tri-County Regional Planning	21,200	
	Visitors and Convention Bureau	400	
	Michigan Local Government Benchmarking Consortium	550	
	Deltaside Business Association	200	
	Lansing Regional Chamber	400	
	Lansing Area Safety Council	1,000	
	Michigan Township Association	6,400	
	Lansing Economic Area Partnership	15,000	
	MiDeal	250	
962	Contributions		10,500
	Meals-On-Wheels	6,000	
	211	2,500	
	Deltaside Business Expo	2,000	
970	Capital Outlay		151,000
	Miscellaneous Equipment	10,000	
	Land Acquisition	120,000	
	Pool Car Replacement	21,000	
	Total General Activity		\$ 967,650

DELTA TOWNSHIP

GENERAL ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

General Activity - 272

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
719 Health Insurance - Retiree	448,130	2,491,064	449,250	405,000
720 Life, Dental & Disability		2,240		
728 Office Supplies		172	1,000	1,000
730 Postage	11,871	12,095	13,000	18,000
731 Publications	200	266	300	300
740 Operating Supplies	17,666	11,023	15,500	19,250
806 Contractual Services	46,732	199,603	196,000	205,000
808 Legal Fees	127,354	91,821	90,000	75,000
903 Printing	17,944	22,852	27,000	30,000
959 Memberships & Dues	51,227	53,632	51,600	52,600
962 Contributions	14,000	7,000	11,300	10,500
970 Capital Outlay	5,296	12,783	10,000	151,000
<i>Total General Activity</i>	\$ 740,420	\$ 2,904,551	\$ 864,950	\$ 967,650

Summary				
Personnel Services	448,130	2,493,304	449,250	405,000
Supplies	29,737	23,556	29,800	38,550
Services	206,030	321,276	324,300	320,500
Education & Training	51,227	53,632	51,600	52,600
Capital Outlay	5,296	12,783	10,000	151,000
<i>Total General Activity</i>	\$ 740,420	\$ 2,904,551	\$ 864,950	\$ 967,650



CEMETERIES FY 2016 BUDGET

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

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

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



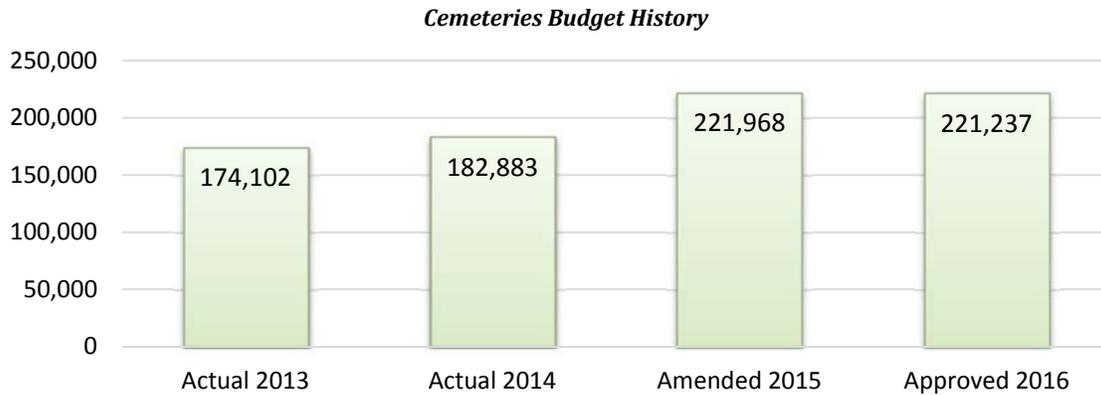
DELTA TOWNSHIP

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

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.

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

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Burials	85	55	55	60
Cemetery Plots Sold	57	74	35	40
Percentage Of Operation Costs To General Fund Total Budget	1.2%	1.1%	1.3%	1.3%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	80,203
703 Wages & Salaries - Temporary Temporary, part-time or seasonal employees.	18,850
704 Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval.	3,000
706 Salaries & Wages - Longevity 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.	1,852
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	8,765
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	5,731
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	8,639
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	2,184
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	9,893

DELTA TOWNSHIP

CEMETERY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

<u>Acct #</u>	<u>Description</u>		Approved 2016
740	Operating Supplies		1,500
	Cremation Vaults	1,000	
	Miscellaneous Supplies	500	
759	Tools		250
776	Repair & Maintenance Supplies - Building		250
778	Repair & Maintenance Supplies - Equipment		3,000
780	Repair & Maintenance - Grounds		6,000
	Fertilizer, Weed, and Pest Control	2,000	
	Foundation Cement	1,500	
	Grass Seed and Mulch	500	
	Miscellaneous	2,000	
806	Contractual Services		2,150
	Tree Trimming and Stump Removal	1,000	
	Answering Service	650	
	Miscellaneous	500	
852	Telephone		1,250
862	Gasoline		5,000
863	Vehicle Maintenance		3,000
911	Fleet Insurance		1,000
921	Electricity		1,400
923	Sewer & Water		250

DELTA TOWNSHIP

CEMETERY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

<u>Acct #</u>	<u>Description</u>	<u>Approved 2016</u>
933	Repair & Maintenance - Equipment	1,000
942	Rentals	1,000
959	Memberships and Dues	70
960	Meetings and Conferences	500
970	Capital Outlay	54,500
	Mower Replacement Program	7,000
	Road Paving	20,000
	Grave Scanning	25,000
	Miscellaneous	2,500
	<i>Total Cemetery Division</i>	<u>\$ 221,237</u>

DELTA TOWNSHIP

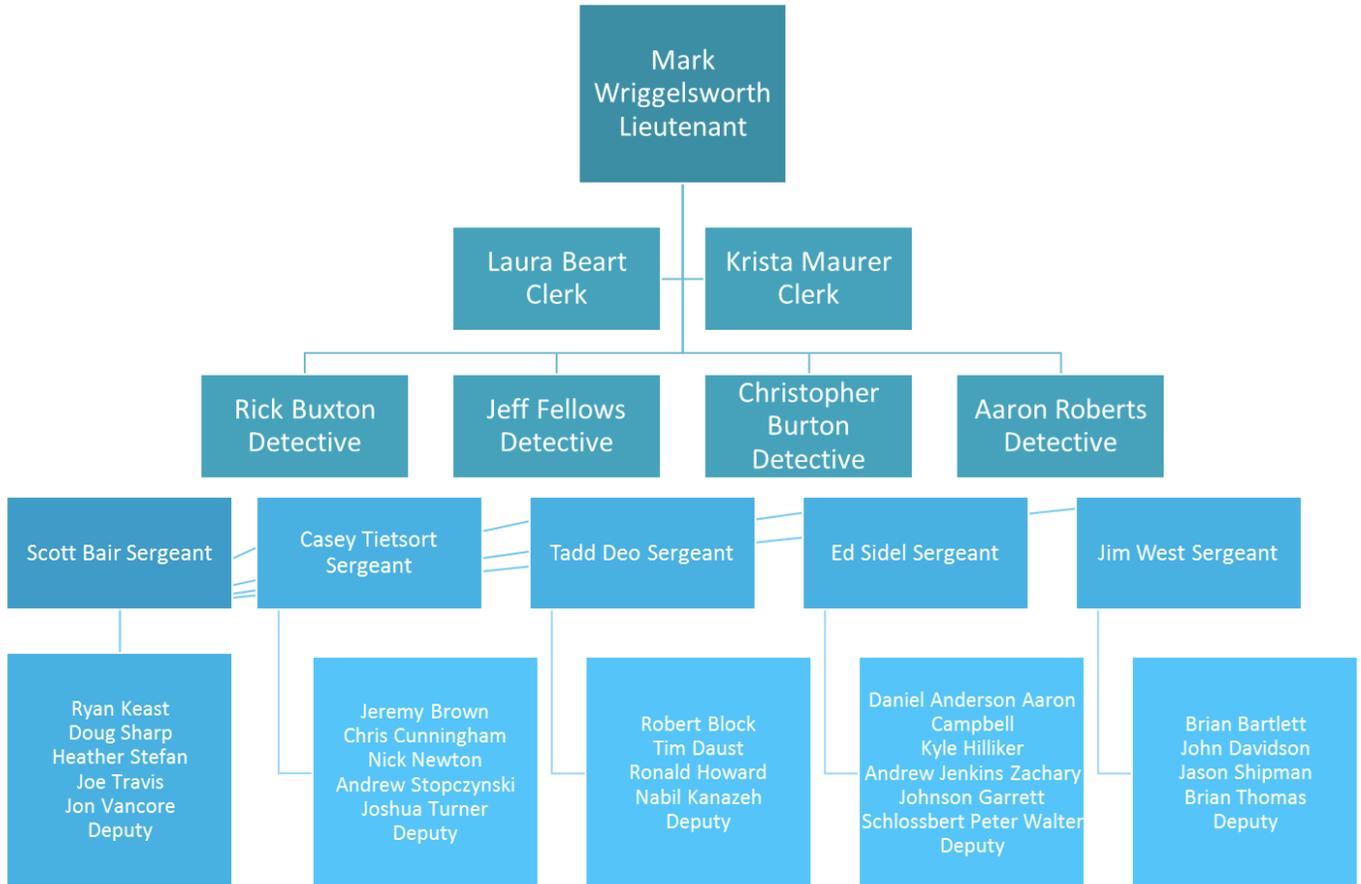
CEMETERY GENERAL FUND
Detail of Expenditures
 Fiscal Year Ending December 31:

Cemetery - 276

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	79,548	84,532	77,390	80,203
703 Salaries & Wages - Temporary	15,558	19,834	17,400	18,850
704 Salaries & Wages - OT	1,851	2,637	3,000	3,000
706 Salaries & Wages - Longevity	1,849	968	1,454	1,852
715 F.I.C.A.	7,400	7,869	8,544	8,765
717 Worker's Comp. Insurance	3,371	3,762	4,265	5,731
719 Health Insurance	12,155	8,837	8,063	8,639
720 Life, Dental & LTD Insurance	1,847	1,874	2,083	2,184
721 Pension	9,740	10,553	9,449	9,893
740 Operating Supplies	49	490	1,500	1,500
759 Tools	-	-	250	250
776 Building Maintenance Supplies	-	-	250	250
778 Equipment Maintenance Supplies	2,606	2,328	2,500	3,000
780 Grounds Maintenance Supplies	3,948	4,658	5,000	6,000
806 Contractual Services	1,095	516	2,150	2,150
852 Telephone	1,215	1,243	1,250	1,250
862 Gasoline & Diesel	21,553	14,454	18,000	5,000
863 Vehicle Maintenance	-	2,022	3,000	3,000
911 Fleet Insurance	900	960	1,000	1,000
921 Electricity	1,222	1,263	1,100	1,400
923 Sewer & Water	1,030	249	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	130	75	500	500
970 Capital Outlay	7,000	13,391	51,500	54,500
Total Cemetery	\$ 174,102	\$ 182,883	\$ 221,968	\$ 221,237
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

Summary				
Personnel Services	133,319	140,866	131,648	139,117
Supplies	28,156	21,930	27,500	16,000
Services	4,562	5,627	9,750	10,050
Insurance	900	960	1,000	1,000
Education & Training	165	110	570	570
Capital Outlay	7,000	13,391	51,500	54,500
Total Cemetery	\$ 174,102	\$ 182,883	\$ 221,968	\$ 221,237

DELTA PATROL EATON COUNTY SHERIFF FY 2016 BUDGET



DELTA TOWNSHIP

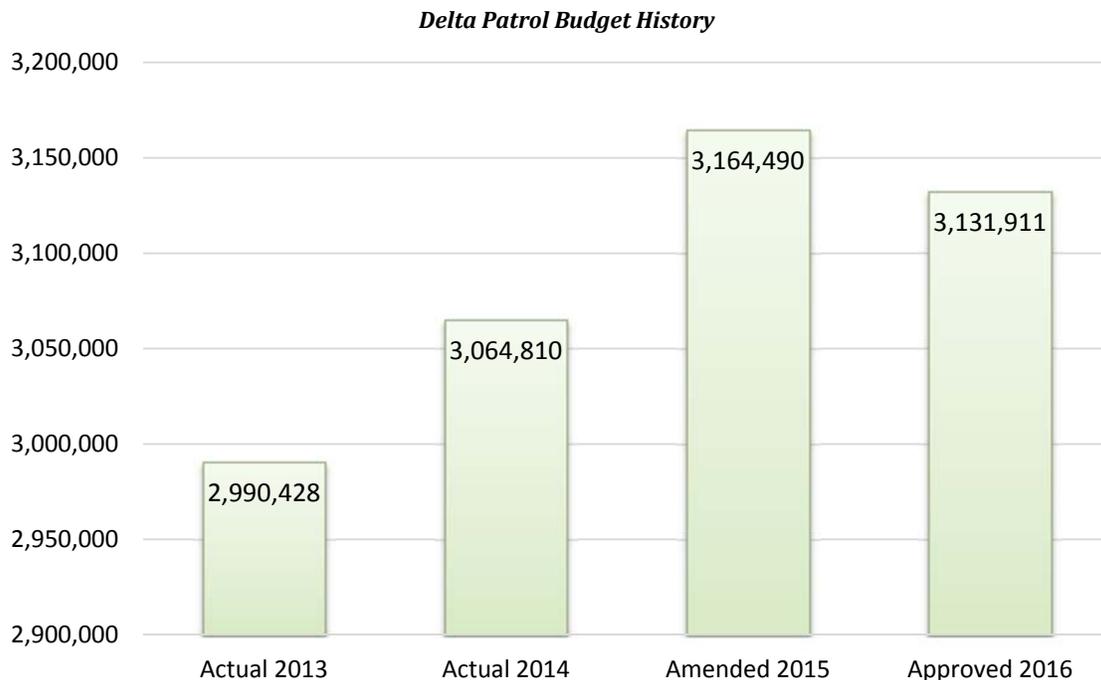
DELTA PATROL, EATON COUNTY SHERIFF'S OFFICE

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

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

Goals

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



DELTA TOWNSHIP

Objectives

- Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education.
- Increase commercial motor vehicle inspections by 10% to ensure the safety of motorists traveling in Delta Township and preserve the infrastructure of the roadway.
- 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.
- Increase the number of bicycle patrol hours by 40% in Delta Township neighborhoods, parks, and pathways.
- 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.

OUTPUT INDICATORS	2013	2014	ACTUAL 2015	TARGET 2016
Total Number Of Service Calls	16,148	16,016	16,400	16,000
Traffic Encounters	7,943	7,084	9,680	10,000
Traffic Crashes	1,005	1,070	1,075	1,000
Total Number Of Commercial Motor Vehicle Inspections	149	154	134	165
Bicycle Patrol Hours	309	335	314	350
Community Contacts/Public Education Programs Presented	651	538	974	1,000
School Safety Programs/Presentations	62	26	71	80
Number Of Facebook Followers	3,760	5,100	6,853	8,000
Number Of Twitter Followers	574	851	1,185	1,300
Percentage Of Operation Costs To General Fund Total Budget	19.5%	19.0%	18.8%	18.3%

DELTA TOWNSHIP

**SHERIFF ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-301**

<u>Acct #</u> <u>Description</u>	<u>Approved 2016</u>
728 Office Supplies	250
729 Photo Copies	500
740 Operating Supplies Includes expenses for scale calibration.	2,500
776 Repair & Maintenance Supplies - Building	2,200
806 Contractual Services	67,000
Waverly Schools Crossing Guards	22,500
Eaton County Work Crew	40,000
Speed Sign Software Support	4,500
807 Sheriff's Contract	3,041,221
852 Telephone	540
921 Electricity	9,600
922 Heat	2,800
923 Sewer and Water	1,300
931 Repair & Maintenance - Building	1,000
970 Capital Outlay	3,000
 <i>Total Sherriff Activity</i>	 <u>\$ 3,131,911</u>

DELTA TOWNSHIP

SHERIFF ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

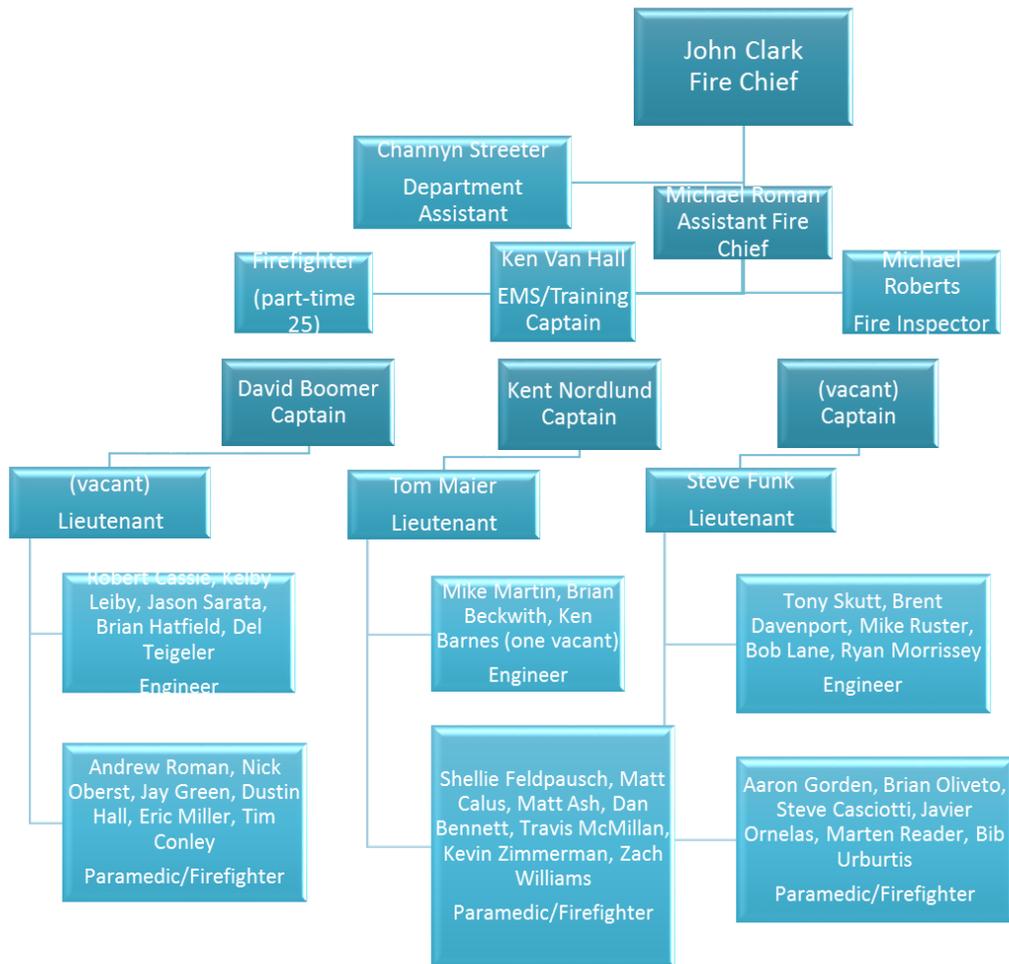
Sheriff Activity - 301

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
728 Office Supplies	-	-	500	250
729 Photo Copies	399	495	500	500
740 Operating Supplies	575	1,927	2,000	2,500
776 Building Maintenance Supplies	1,416	2,201	2,500	2,200
806 Contractual Services	73,968	59,751	60,000	67,000
807 Sheriff Contract	2,896,863	2,973,363	3,051,790	3,041,221
852 Telephone	329	362	500	540
921 Electricity	11,439	9,988	8,200	9,600
922 Heat	2,441	2,465	2,800	2,800
923 Sewer & Water	1,172	1,268	1,200	1,300
931 R & M Services - Building	1,826	2,617	4,500	1,000
970 Capital Outlay	-	10,373	30,000	3,000
Total Sheriff Activity	\$ 2,990,428	\$ 3,064,810	\$ 3,164,490	\$ 3,131,911

Summary				
Supplies	2,390	4,623	5,500	5,450
Services	2,988,038	3,049,813	3,128,990	3,123,461
Capital Outlay	-	10,373	30,000	3,000
Total Sheriff Activity	\$ 2,990,428	\$ 3,064,810	\$ 3,164,490	\$ 3,131,911



FIRE-EOC-AMBULANCE DEPARTMENT FY 2016 BUDGET



DELTA TOWNSHIP

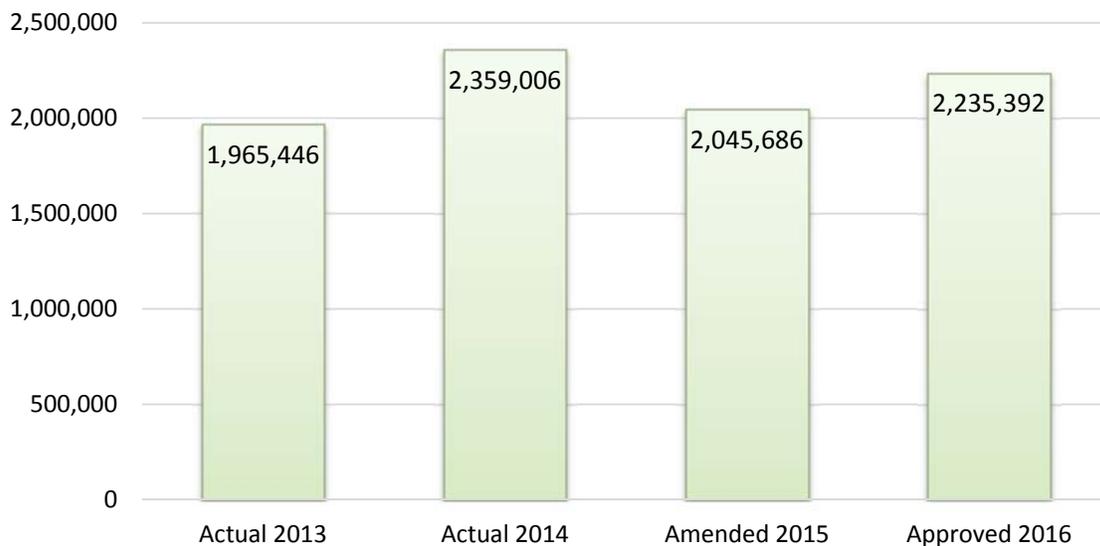
FIRE/EOC/AMBULANCE DEPARTMENT

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

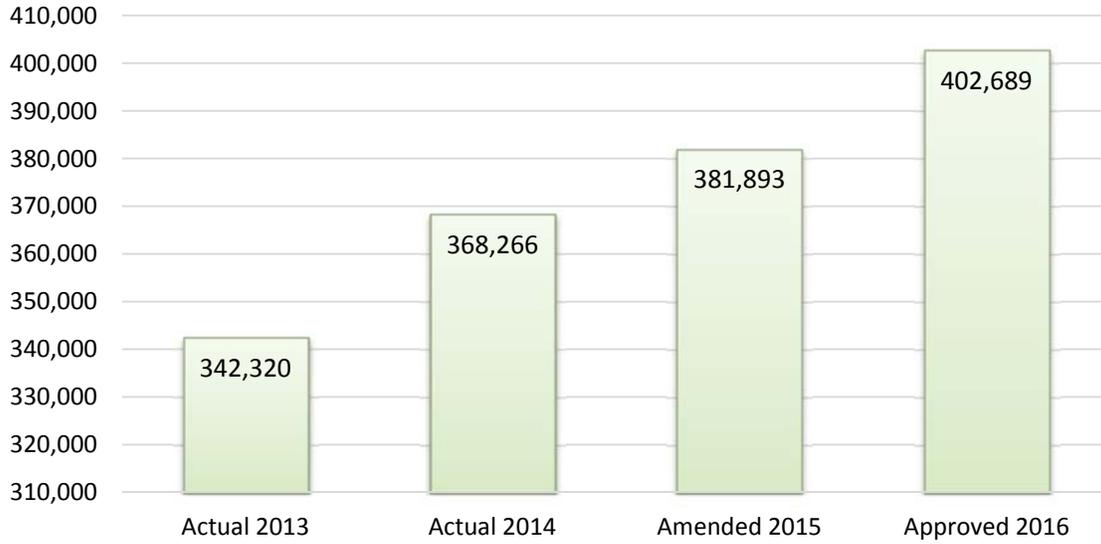
- To provide the highest quality of fire protection possible, thereby saving lives and property from the ravages of fire.
- To provide the highest quality of advanced life support delivery system possible, thereby saving lives and minimizing the effects of medical emergencies and injuries.
- To provide 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 Budget History

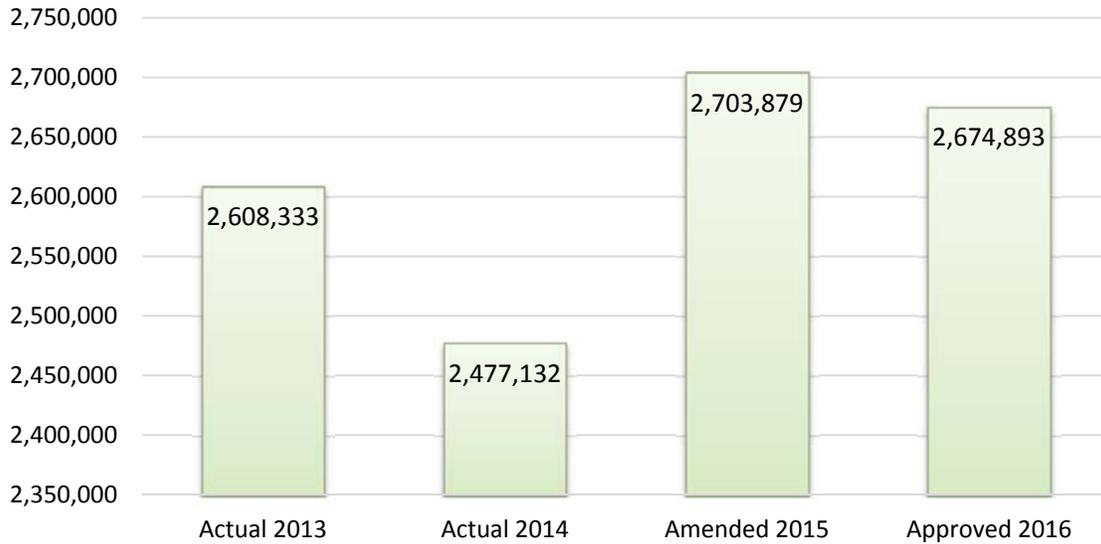


DELTA TOWNSHIP

Looking Glass Regional Fire Authority



Ambulance Activity



DELTA TOWNSHIP

Objectives

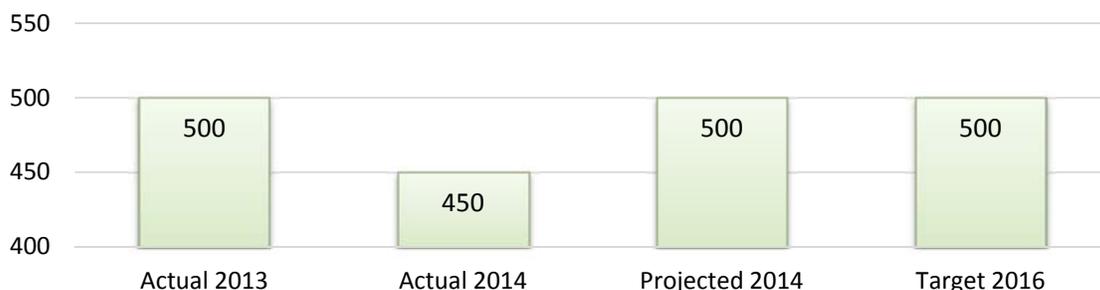
- Continue shared services by exploring and evaluating all identified opportunities and additional areas of collaboration for potential methods of joint governance.
- Continue the CFAI (Accreditation) process. Includes completing the self-assessment plan and community risk assessment.
- Develop and implement Fire/EMS service delivery benchmarks and establish department standards & measurements to evaluate similar size agencies for comparisons of best practices.
- Enhance employee fitness and injury prevention programs with shift trainers. Fully evaluate history injuries & mechanisms and develop prevention strategies for overall health and well-being.
- Design NEMSIS 3.0 reporting platform to develop and implement a comprehensive system to integrate with Image Trend and enhance & improve electronic reporting capabilities and validation. Provide updated training to all personnel.
- Collaborate with Lansing Community College to design & construct a live fire training facility.
- Complete revision of standard operating procedures. Incorporate live fire trainings and operation updates.
- Enhance and improve LGRFA shared service operations. Establish a strategic plan and evaluate equipment and building consolidation.
- Evaluate current preventative maintenance plan and revise. Improve and repair infrastructure, including exterior station lighting, equipment and apparatus as needed.
- Enhance company training and delivery methods, including task-level firefighting skills, high risk/low frequency incident skill training, collaborating with Field Training Officer (FTO) program. Policies, tactics and trainings will be adjusted as needed to reflect the most recent NIST/UL modern fire behavior/dynamics research.
- Develop and implement a Quality Improvement Program by establishing performance based measurements aligned with NHSTA EMS Compass Initiative.
- Promote and support outside educational & training opportunities.
 - Encourage participation in DHS/FEMA funded training at the National Fire Academy, Emergency Management Institute and Consortium of National Domestic Preparedness.
- Perform high performance fire inspection and plan review.
 - Fire Inspections: Update high risk occupancy list, conduct fire inspections for 100% and complete 75% of the re-inspections, and update the company level fire inspection program.
 - Plan Review: Complete application processing within 10 business days 80% of the time, and continue to build relationships within the township as well as with business owners, contractors, and members of the public.
- Strive for complete fire investigation of all fires, incorporating scientific method and continue to work with Metro Lansing partners.
- Invest in fire prevention by providing quality training to staff, and work with the State of Michigan, Michigan Fire Inspectors Society, and others to develop statewide fire prevention programs.

DELTA TOWNSHIP

- Better advertise the youth prevention (YFPI) program. Develop age appropriate programs and grow the school presentations for Kindergarten thru 8th grade in township schools.
- Continue to update the Fire Department website for easier navigation. Compose specific articles and community newsletters for a diverse spread of data-driven fire prevention information.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Fire Inspections	500	450	500	500
Plan Reviews – Turn-Around Time	24 hours	10 Days	10 Days	10 Days
Average EMS Response Time In Minutes (Emergency/Non-Emergency) Dispatch To Arrival – Delta Township	5.6	5.5	5.3	5.5
Fire Response Time – Average Minutes Response Time Per Alarm (Alarm To First Arriving Apparatus) – Delta Township	3.7	3.9	6.2	6.0
Average EMS Response Time In Minutes (Emergency/Non-Emergency) Dispatch To Arrival – Looking Glass Regional Fire Authority	9.5	8.7	9.5	9.0
Fire Response Time – Average Minutes Response Time Per Alarm (Alarm To First Arriving Apparatus) – Looking Glass Regional Fire Authority	8.5	7.7	9.2	9.0
Overtime Costs For Metro Training	\$15,000	\$5,000	\$3,400	\$10,000
Fire Runs (Ytd – November 20, 2014)	2,087	2,078	1,622	N/A
Ems Runs (Ytd – November 20, 2014)	3,973	4,519	3,721	N/A
Work Related Injuries	9	15	20	10
Training Hours – Department Wide	6,500	6,000	6,147	6,500
Percentage Operation Costs To General Fund Total Budget – Fire	12.3%	14.6%	12.1%	13.2%
Percentage Operation Costs To General Fund Total Budget – Looking Glass Fire	2.4%	2.3%	2.3%	2.4%
Percentage Operation Costs To General Fund Total Budget – Ambulance	16.1%	15.4%	16.0%	15.7%
Percentage Operation Costs To General Fund Total Budget – EOC	0.09%	0.18%	0.14%	0.13%

Number of Fire Inspections Performed



DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	1,079,026
703 Salaries & Wages - Temporary	37,500
704 Salaries & Wages - Overtime	65,000
706 Salaries & Wages - Longevity 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.	31,321
715 F.I.C.A. The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.	89,008
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	55,423
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	246,015
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	33,716
721 Pension 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.	111,208

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	7,705
724	Uniform Allowance	7,500
728	Office Supplies	1,300
729	Photo Copies	400
730	Postage	500
731	Publications	400
740	Operating Supplies	35,600
	Replace 10 Sets of Turnout Gear	11,500
	Replacement Nozzles	2,500
	Replacement Fire Hose	2,500
	Rope Rescue Equipment (10 yr. replacement)	4,600
	SCBA Masks & Voice Amplifiers (15 ea.)	11,500
	Other Supplies	3,000
759	Tools	500
776	Repair & Maintenance Supplies - Building	5,000
778	Repair & Maintenance Supplies - Equipment Maintenance for SCBA unity and air cylinder.	7,500
806	Contractual Services	10,700
	Image Trend (reporting, CAD integration)	6,500
	Other services, including Rafts, Tenzinga, CPSE Accreditation	4,200

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
851	Radio Maintenance Annual maintenance on radio tower, station bases, mobiles, portables and replacement of 2 radios.	6,500
852	Telephone	7,000
	Cell Phones (includes air cards EKG/MCTS)	5,000
	Land Lines	1,500
	Repairs	500
862	Gasoline	35,000
863	Vehicle Maintenance	50,000
881	Fire Prevention	10,000
	Prevention and Awareness (including supplies) K-8	8,500
	Youth Fire Setting & Arson Program	1,500
903	Printing	500
911	Fleet Insurance	13,750
912	Liability Insurance	10,000
921	Electricity	20,000
922	Heat	15,000
923	Sewer and Water	2,500
931	Repair & Maintenance - Building	9,000
	Repair Epoxy Floor - Station #1 Living Quarters	1,500
	Replace Station #1 Security System	5,000
	Routine Maintenance Items	2,500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
933	Repair & Maintenance - Equipment R&M services for fire hose and ladder testing.	5,000
934	Repair & Maintenance - Other Opticom upgrades and repairs.	2,000
943	Rental - Hydrants	140,000
957	Education & Training	22,850
	Target Safety Software Training	3,500
	Outside Training as Allowed by Union Contract	5,000
	Blue Card and Comm Link	6,100
	Fire Instructor I Class	2,000
	Fitness Training	1,250
	IFSI Live Fire Instructor	5,000
959	Membership & Dues	4,720
	NFPA, IAAI, MFIS (4 ea.)	1,280
	Professional Memberships - Chief & A/C, NFPA Codes	2,000
	Fire Insp. & Fire Invest Certifications (3 yrs.)	1,440
960	Meetings, Conferences & Seminars FDIC, IAFC, CPSE, IC, and MI Chiefs for chiefs & administrative staff.	3,500
970	Capital Outlay	52,750
	Replace Thermal Image Camera	10,000
	Bullex Rescue Mannequin	2,250
	Treadmill Replacement	3,000
	Fire & EMS Training Tower	37,500
	Total Fire Activity	\$2,235,392

DELTA TOWNSHIP

**FIRE GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Fire Department - 336

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	934,292	850,562	995,606	1,079,026
703 Salaries & Wages - Temporary	63,489	35,707	37,500	37,500
704 Salaries & Wages - OT	96,300	72,360	65,000	65,000
706 Salaries & Wages - Longevity	25,990	25,298	27,816	31,321
715 F.I.C.A.	84,545	73,318	83,844	89,008
717 Worker's Comp. Insurance	37,588	26,228	40,914	55,423
719 Health Insurance	169,898	160,555	229,041	246,015
720 Life, Dental & LTD Insurance	28,337	26,621	30,793	33,716
721 Pension	96,303	98,121	96,337	111,208
723 Food Allowance	6,893	5,779	7,705	7,705
724 Cleaning/Laundry/Uniforms	10,539	7,724	7,500	7,500
728 Office Supplies	919	1,840	1,300	1,300
729 Photo Copies	261	348	400	400
730 Postage	237	293	500	500
731 Publications	1,039	426	400	400
740 Operating Supplies	42,011	50,194	29,500	35,600
759 Tools	96	459	500	500
776 Building Maintenance Supplies	2,418	5,978	5,000	5,000
778 Equipment Maintenance Supplies	7,516	5,712	7,500	7,500
806 Contractual Services	9,468	7,417	5,000	10,700
851 Radio Maintenance	6,588	9,133	6,500	6,500
852 Telephone	7,336	7,159	7,000	7,000
862 Gasoline & Diesel	29,262	35,031	37,500	35,000
863 Vehicle Maintenance	57,199	94,352	50,000	50,000
881 Fire Prevention	6,164	13,029	8,750	10,000
903 Printing	58	337	700	500
911 Fleet Insurance	12,200	13,100	13,750	13,750
912 Liability Insurance	9,000	9,600	10,100	10,000
921 Electricity	20,293	19,254	20,000	20,000
922 Heat	9,032	17,180	15,000	15,000
923 Sewer & Water	2,455	3,185	2,500	2,500
931 R & M Services- Building	2,236	15,671	13,000	9,000
933 R & M Service - Equipment	9,066	8,910	5,000	5,000
934 R & M Services - Other	1,816	-	2,000	2,000

DELTA TOWNSHIP

**FIRE GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Fire Department - 336

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
943 Rentals - Hydrant	137,970	139,860	139,860	140,000
957 Education & Training	6,860	14,977	14,250	22,850
959 Memberships & Dues	654	2,139	4,720	4,720
960 Meetings, Conf. & Seminars	3,734	3,614	3,500	3,500
970 Capital Outlay	25,351	497,384	19,400	52,750
Total Fire Department	\$ 1,965,446	\$ 2,359,006	\$ 2,045,686	\$ 2,235,392
<i>Total FTEs</i>	30.0	28.5	28.5	25

Summary				
Personnel Services	1,543,635	1,374,549	1,614,556	1,755,922
Supplies	94,331	108,157	90,100	93,700
Services	131,711	195,627	135,450	138,200
Insurance	21,200	22,700	23,850	23,750
Education & Training	11,248	20,730	22,470	31,070
Capital Outlay	25,351	497,384	19,400	52,750
Grants and Other	137,970	139,860	139,860	140,000
Total Fire Department	\$ 1,965,446	\$ 2,359,006	\$ 2,045,686	\$ 2,235,392

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
740	Operating Supplies	500
806	Contractual Services	9,500
	Annual & Preventative Maintenance - Tornado Sirens & Other EOC	4,500
	Full-Scale Exercise Consulting	5,000
852	Telephone	500
921	Electricity	5,000
960	Meetings, Conferences & Seminars	500
970	Capital Outlay	5,000
	Warning siren equipment/dispatch software & integration.	
	<i>Total Emergency Operations (EOC)</i>	<u>\$ 21,000</u>

DELTA TOWNSHIP

EMERGENCY OPERATIONS (EOC) GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Emergency Operations - 336.344

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
740 Operating Supplies	-	970	500	500
806 Contractual Services	4,942	7,209	4,500	9,500
852 Telephone	-	154	500	500
921 Electricity	5,678	5,547	6,500	5,000
960 Meetings, Conf. & Seminars	483	248	-	500
970 Capital Outlay	-	14,642	12,000	5,000
Total EOC	\$ 11,103	\$ 28,770	\$ 24,000	\$ 21,000

Summary				
Supplies	-	970	500	500
Services	11,103	13,158	11,500	15,500
Capital Outlay	-	14,642	12,000	5,000
Total EOC	\$ 11,103	\$ 28,770	\$ 24,000	\$ 21,000

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular Budget amount represents the salaries for authorized positions, both non-bargaining and bargaining full-time employees.	1,367,542
703	Salaries & Wages - Temporary Budget amount represents wages for part-time firefighters.	40,000
704	Salaries & Wages - Overtime	70,000
706	Salaries & Wages - Longevity 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.	17,480
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	110,206
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	72,607
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	264,308
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	43,115

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
721	Pension 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.	136,782
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	12,453
724	Uniform Allowance	7,500
728	Office Supplies	2,000
729	Photo Copies	250
730	Postage	250
731	Publications	450
740	Operating Supplies Replacement batteries for LP15, Lucas and other expendable supplies.	12,000
760	Medical Supplies	55,000
776	Repair & Maintenance Supplies - Building	5,000
778	Repair & Maintenance Supplies - Equipment	2,500
780	Grounds Maintenance Irrigation system supplies & repairs and weed control.	500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
806	Contract Services	34,200
	Lifepak, Lucas Maintenance, Other EMS Equip. Contracts	13,500
	Other, including Raft, Tenzinga, CPSE Accreditation	5,200
	Image Trend - Reporting & CAD Integration	13,500
	Code Stat (required data reporting)	2,000
815.010	Ambulance Fees - Residents	180,000
851	Radio Maintenance	7,500
852	Telephone	5,000
	Cell & Air Card Phone Services & Equipment	3,500
	Landline Phones & Equipment	1,500
862	Gasoline	20,000
863	Vehicle Maintenance	18,000
903	Printing	500
	Protocols and short medical report forms.	
911	Fleet Insurance	8,000
912	Liability Insurance	12,000
921	Electricity	18,500
922	Heat	15,000
923	Sewer and Water	2,500
931	Repair & Maintenance - Building	4,000
	Epoxy Floor Repair - Station #1 Living Quarters	1,500
	Routing Maintenance Items	2,500
933	Repair & Maintenance - Equipment	5,000
	Annual maintenance & safety inspection of Stryker cot.	

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	<u>Approved 2016</u>
934	Repair & Maintenance - Other Opticom upgrades and repair.	2,500
957	Education & Training	22,250
	ACLS	2,500
	IC Cert., Instructor Recerts., Continuing Education	2,500
	Outside Training to Meet Additional Recert. Requirements	5,000
	Fitness Training	1,250
	Target Safety	3,500
	EMS Instructor Course	3,500
	FTO Training - Initial Program (6-9 personnel)	4,000
959	Membership & Dues	750
960	Meetings, Conferences & Seminars FDIC, IAFC, CPSE, MI Chiefs, IC for Chiefs and Administration.	3,500
970	Capital Outlay	95,750
	Replacement Stretcher - Power Cot (new requirement)	18,000
	Lucas Mechan CPR Devices for Ambulance (1 ea.)	15,000
	Replacement Stair Chair	3,000
	Bullex Rescue Mannequin	2,250
	Electronic Thermometers (6 ea.)	2,500
	CPR Mannequin replacements (5 ea.)	5,000
	MCT/EMS Tablet Computer Replacements	12,500
	Fire & EMS Training Tower	37,500
Total Ambulance Activity		\$2,674,893

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

Acct #		Actual 2013	Actual 2014	Amended 2015	Approved 2016
702	Salaries & Wages - Regular	1,124,926	1,286,852	1,278,582	1,367,542
703	Salaries & Wages - Temporary	90,656	69,197	60,600	40,000
704	Salaries & Wages - OT	94,222	97,096	70,000	70,000
706	Salaries & Wages - Longevity	12,947	14,335	17,754	17,480
715	F.I.C.A.	99,855	114,108	103,949	110,206
717	Worker's Comp. Insurance	46,363	48,226	53,246	72,607
719	Health Insurance	199,085	250,639	258,790	264,308
720	Life, Dental & LTD Insurance	35,118	38,414	41,010	43,115
721	Pension	109,642	117,432	118,655	136,782
723	Food Allowance	9,885	10,788	12,453	12,453
724	Cleaning/Laundry/Uniform	7,987	5,631	7,500	7,500
728	Office Supplies	947	1,136	2,000	2,000
729	Photo Copies	-	-	250	250
730	Postage	166	249	250	250
731	Publications	-	297	450	450
740	Operating Supplies	8,284	13,595	12,000	12,000
760	Medical Supplies	48,664	54,665	54,000	55,000
776	Building Maintenance Supplies	5,143	5,096	5,000	5,000
778	Equipment Maintenance Supplie	3,102	1,312	2,500	2,500
780	Grounds Maintenance Supplies	-	139	500	500
806	Contractual Services	9,353	12,084	28,290	34,200
815.010	Ambulance Fees-Residents	172,147	176,892	185,000	180,000
851	Radio Maintenance	10,272	7,235	8,500	7,500
852	Telephone	3,723	3,775	5,000	5,000
862	Gasoline & Diesel	28,013	26,477	30,000	20,000
863	Vehicle Maintenance	31,334	18,853	18,000	18,000
903	Printing	219	285	900	500
911	Fleet Insurance	6,900	7,400	7,900	8,000
912	Liability Insurance	11,600	11,800	12,400	12,000
921	Electricity	20,089	19,254	18,500	18,500
922	Heat	9,032	17,180	16,500	15,000
923	Sewer & Water	2,170	2,893	2,500	2,500
931	R & M Services - Building	3,179	15,465	12,000	4,000

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
933 R & M Services - Equipment	1,534	1,381	1,500	5,000
934 R & M Services - Other	-	1,065	4,500	2,500
957 Education & Training	10,828	7,467	12,750	22,250
959 Memberships & Dues	120	744	750	750
960 Meetings, Conf. & Seminars	1,018	3,332	2,500	3,500
970 Capital Outlay	388,897	14,345	236,900	95,750
Total Ambulance Activity	\$ 2,608,333	\$ 2,477,132	\$ 2,703,879	\$ 2,674,893
<i>Total FTEs</i>	20.0	22.0	22.0	22.0

Summary				
Personnel Services	1,822,699	2,047,085	2,015,039	2,134,493
Supplies	103,219	108,597	114,450	105,450
Services	263,052	276,361	301,190	292,700
Insurance	18,500	19,200	20,300	20,000
Education & Training	11,966	11,543	16,000	26,500
Capital Outlay	388,897	14,345	236,900	95,750
Total Ambulance Activity	\$ 2,608,333	\$ 2,477,132	\$ 2,703,879	\$ 2,674,893

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular Three full-time employees.	164,770
703	Salaries & Wages - Temporary	106,050
704	Salaries & Wages - Overtime	20,000
715	F.I.C.A. The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	19,713
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	13,031
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	33,027
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	4,370
721	Pension 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.	16,299
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	1,779

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
724	Uniform Allowance Based on 3 FT and 12 PT employees.	800
740	Operating Supplies	2,000
760	Medical Supplies	6,600
778	Equipment Maintenance Supplies Supplies for ambulance only.	500
806	Contractual Services Ambulance only - LifePak 15 maintenance contract & other.	1,000
851	Radio Maintenance	1,000
852	Telephone Station #2 (LGRFA) officer cell phone.	500
862	Gasoline	5,000
911	Fleet Insurance	2,250
957	Education & Training Training for 3 full-time and 12 part-time employees.	4,000
Total Looking Glass (LGRFA)		\$ 402,689

DELTA TOWNSHIP

LOOKING GLASS (LGRFA) GENERAL FUND

Detail of Expenditures

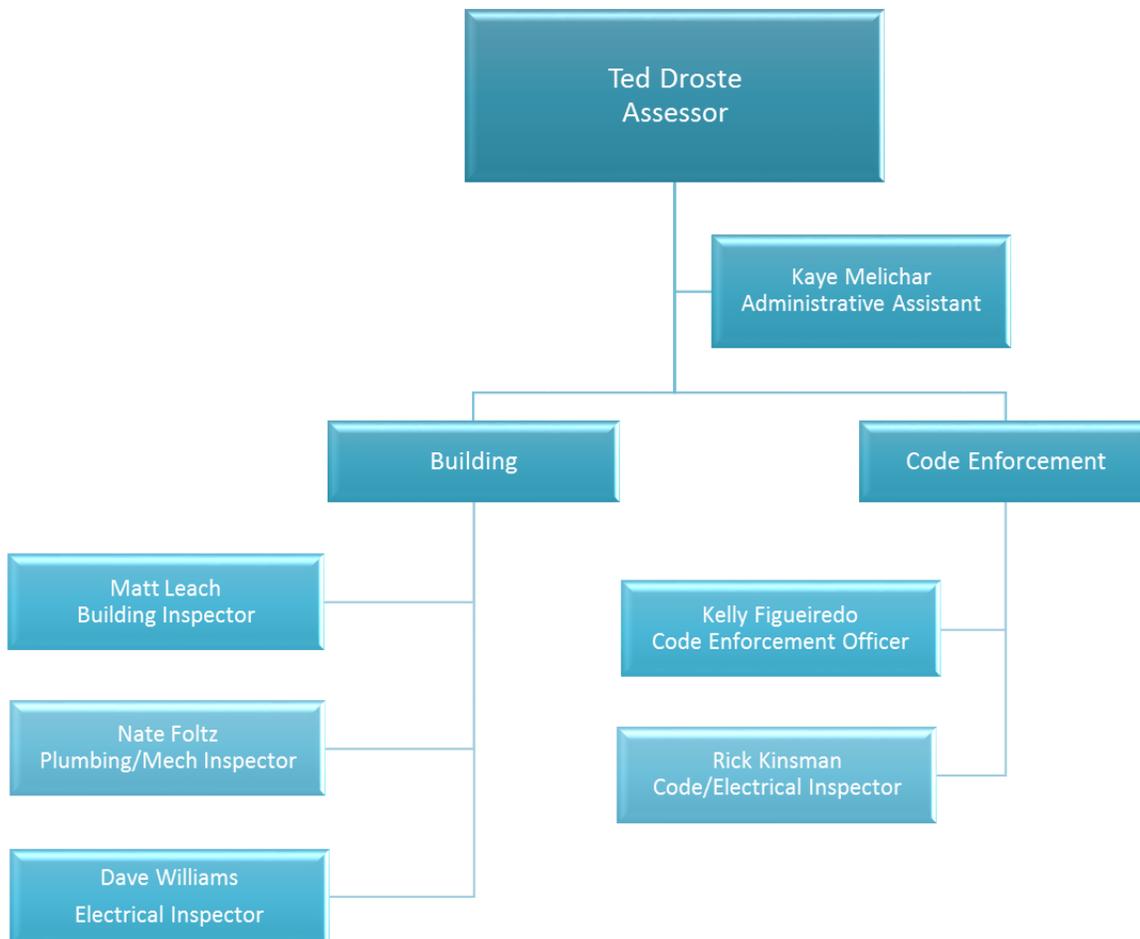
Fiscal Year Ending December 31:

Looking Glass Regional Fire - 336.333

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	139,600	150,366	153,618	164,770
703 Salaries & Wages - Temporary	98,575	105,285	106,050	106,050
704 Salaries & Wages - OT	17,003	18,200	20,000	20,000
715 F.I.C.A.	19,756	18,165	19,775	19,713
717 Worker's Comp. Insurance	4,328	7,831	9,474	13,031
719 Health Insurance	23,665	26,486	27,362	33,027
720 Life, Dental & LTD Insurance	5,024	3,883	5,273	4,370
721 Pension	13,995	14,759	13,412	16,299
723 Food Allowance	1,778	1,778	1,779	1,779
724 Cleaning/Laundry/Uniform	234	324	1,500	800
740 Operating Supplies	202	577	2,500	2,000
760 Medical Supplies	7,038	9,070	6,600	6,600
778 Equipment Maintenance Supplies	-	73	500	500
806 Contractual Services	263	30	1,000	1,000
851 Radio Maintenance	326	-	1,000	1,000
852 Telephone	-	357	300	500
862 Gasoline & Diesel	6,962	6,971	5,000	5,000
911 Fleet Insurance	1,916	2,111	2,250	2,250
957 Education & Training	1,655	2,000	4,500	4,000
Total LGRFA	\$ 342,320	\$ 368,266	\$ 381,893	\$ 402,689
<i>Total FTEs</i>	3.0	3.0	3.0	4.5

Summary				
Personnel Services	323,724	346,752	356,743	379,039
Supplies	14,436	17,015	16,100	14,900
Services	589	387	2,300	2,500
Insurance	1,916	2,111	2,250	2,250
Education & Training	1,655	2,000	4,500	4,000
Total LGRFA	\$ 342,320	\$ 368,266	\$ 381,893	\$ 402,689

COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION FY 2016 BUDGET



DELTA TOWNSHIP

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 Building 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 follow-up on expired permits.
- Storing and archiving permit applications and plans electronically.
- Prepares and distributes brochures and other public information on permit requirements.
- Assist architects, engineers, code officials, and homeowners with construction related questions.
- Administration of all building, and related trades, permit activity - inclusive of consultant, review, and on-site inspections.
- Site-Inspections for compliance for all permit activity – inclusive of several inspections during a typical construction process.
- Site-Inspections for all code enforcement activity – inclusive of an initial inspection to cite a violation, and a follow-up visit to validate compliance.
- Administration of a wide variety of Township ordinances including, signs, noise, blight, rental registration, rental inspection, sidewalk installation, and sewer.

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.

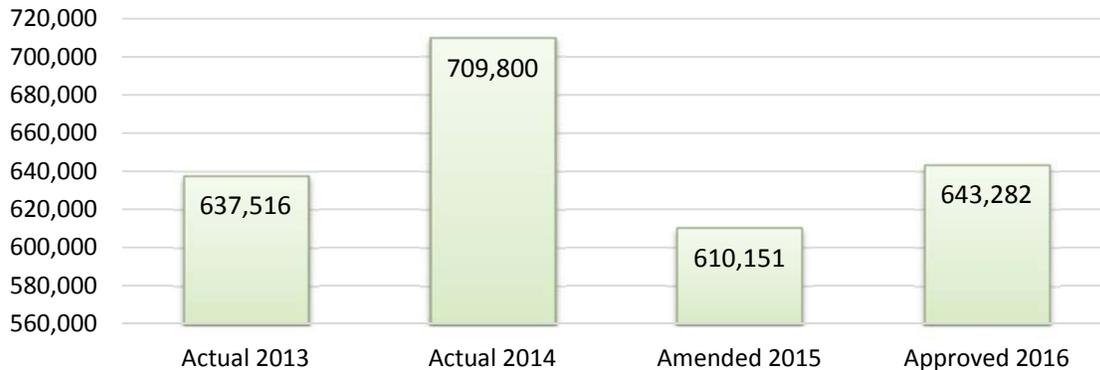
Goals

- Analyze initial plan review and permit issuance process to determine the effectiveness of our procedures. This will assure a timely review process and an acceptable turn-around-time.
- Implement software and general procedural changes to improve efficiency.
- Enhance the Building Division's content within the Township website.
- Develop a consistent plan for following up on expired permits immediately upon expiration.
- Improve the code enforcement process by consistently providing weekend enforcement and periodic canvassing.

DELTA TOWNSHIP

- Monitor changes to the codes & ordinances and stay current with updates.
- Complete the update of the Policy and Procedure manual.
- Scan historical plans for archival and future retrieval when needed.
- Resurrect the Delta Pride Award program for commercial properties.

Building Division Budget History



Objectives

- Each year several new projects are started and permit applications are submitted for work. Prior to permit issuance, inspectors are required to review the plans and highlight changes that do not comply with code. Depending on the scope of the project, these plan reviews can range from an hour to several days. We need to monitor and review our process and develop a matrix to evaluate our success and/or identify areas for improvement.
- When a permit is issued, it is active for 6 months from the last inspection date. All too frequent, permits are issued and the homeowner/contractor does not call for the required inspection. In this case the permit is expired after 6 months. During the last year we started actively pursuing inspections on these permits. We believe we have made huge progress on reviewing these properties. We plan to become more diligent on current-year permits and keep the non-inspected properties to a minimum.
- Expectations should be known up front. The Building Division website will be updated and expanded to include more pertinent information and provide answers.
 - A comprehensive workflow and/or checklist of items a contractor or homeowner should include when applying for a permit. This will be a compilation of information from each trade, as well as from the Fire Department.
 - We plan to develop a FAQ document to provide information to customers so they are more informed and less intimidated with the permit process.
- Workflows will be further expanded to automate several of the contractor and homeowner notifications within the Permitting and Inspection process.
 - Expired Permit Notification: Automatic notification to the responsible party that a permit has expired by instantly sending a letter and email.

DELTA TOWNSHIP

- Scheduling Inspections Online: Expand our notifications to entice and encourage more contractors and homeowners to schedule inspections online.
- Applying for Permits Online: Market this option better in an attempt to achieve greater participation.
- The Department will develop new chapters to the Policy and Procedure Manual that identifies a step-by-step process for securing permits via the web, mail, and in-person. All staff should understand the online process and how it is done, and will receive training as necessary.
- During the latter part of 2015 we began a pilot program of random weekend patrolling of the sign ordinance due to concerns we received in regards to weekend abuse by various businesses. We discovered this to be true, and therefore, will develop a more comprehensive plan.
- The Department will monitor changes in codes and ordinances and keep up to date with current regulations. Thus, staff will attend up to 300 hours of continuing education and attend mandatory training sessions when updated trade manuals are released.
- Several years ago the Township had a program to nominate and award local businesses that put forth extraordinary efforts to improve their property. The purpose of this program is to provide public recognition to businesses that share a common goal with the Township for pride and beautification of properties. The Building Division will resurrect this program during 2016.
- The Building Division has thousands of documents in paper form that need to be scanned and saved digitally. We plan to continue this progress with the help from temporary employment.

OUTPUT INDICATORS	2013	2014	PROJECTED 2015	TARGET 2016
Total Number Of FTE Training Hours	300	300	300	300
Total Number Of Inspections For Department	7,106	7,338	7,200	7,200
Number Of Code Enforcement Inspections (Blight, Signs, Etc.)	514	581	550	550
Number Of Rental Inspections	2,990	2,659	2,800	3,000
Number Of Trade Inspections	3,739	4,098	4,000	4,000
Number Of Building Permits [w/Roof]	379	559	500	500
Number Of Electrical Permits	567	661	650	650
Number Of Sign Permits	95	69	70	70
Number Of Mechanical Permits	677	754	700	700
Number Of Plumbing Permits	298	312	325	325
Number Of Sewer Permits	87	77	70	70
Number Of Tent Permits	0	12	20	20
Number Of Sidewalk Permits	26	27	30	30
Total Number Of Permits Issued	2,129	2,471	2,365	2,365
Percentage Of Operation Costs To General Fund Total Budget	4.4%	4.4%	3.6%	3.8%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	404,480
703 Salaries & Wages - Temporary Part-time document scanning position 15 hrs./week.	9,500
706 Salaries & Wages - Longevity 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.	10,222
715 F.I.C.A. The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.	31,725
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	3,791
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	82,260
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	12,380
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	49,864
728 Office Supplies	
General Office Supplies, including Lithium Batteries	1,500
Township Logo Apparel for Easy Identification in the Field	300

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
729	Photo Copies	500
730	Postage	1,400
731	Publications Updated code manuals for all trades.	1,100
806	Contractual Services	8,900
	Annual Software Support & Update Fees for CD App	2,600
	AMG Service Fee - Online Services such as Inspection Requests	5,800
	AMB - Permit Apps Online	500
852	Telephone	3,420
	Cell phone reimbursement - \$25 / mo. (5 ea.)	1,500
	Twp. Leased Air card for Infield Data Collection - \$40/mo. (4 ea.)	1,920
862	Gasoline	5,200
863	Vehicle Maintenance General vehicle maintenance. All vehicles are getting older and some will need new bumpers and tires.	3,000
903	Printing	300
957	Education & Training Software and other professional training.	2,000

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
959 Membership & Dues	1,315
Inspector Registrations with the State	300
International Code Council (ICC)	135
International Assoc. of Electrical Inspectors (IAEI)	240
PIAM Membership for Plumbing Inspector	75
MIAM Membership for Plumbing Inspector	75
National Fire Protection Association (NFPA)	165
Annual Dues for Certified Electrical Inspector (CEI-M)	60
Master Electrician License	50
Annual Registration for Plumbing & Mechanical Inspectors	50
Annual Registration for Building Official and Plan Reviewer	75
MI Assoc. of Home Inspectors (MAHO/SIMBOAI)	90
960 Meetings, Conferences & Seminars	5,125
COCM Winter/Spring/Fall (4 inspectors)	1490
IAEI Spring/Summer/Annual (includes room fee)	1910
PIAM Spring/Fall Conference per ACT 54 CR	450
PIAM Plumbing Code Update Class	25
MIAM Spring/Fall for Mechanical Inspector	600
MAHO Conference for 2 Employees (includes room fees)	650
970 Capital Outlay	5,000
Misc. Equipment and Tool Replacement	500
Office Computers and Furniture Replacement	4,500
Total Building Division	\$ 643,282

DELTA TOWNSHIP

BUILDING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Building Division - 371

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	403,789	429,154	396,439	404,480
703 Salaries & Wages - Temporary	1,160	-	-	9,500
706 Salaries & Wages - Longevity	11,520	11,635	9,422	10,222
715 F.I.C.A.	30,780	32,895	31,041	31,725
717 Worker's Comp. Insurance	2,754	3,086	2,842	3,791
719 Health Insurance	66,387	79,458	75,731	82,260
720 Life, Dental & LTD Insurance	10,945	12,202	11,852	12,380
721 Pension	48,402	50,097	48,387	49,864
728 Office supplies	1,131	1,217	2,000	1,800
729 Photo Copies	234	1,088	500	500
730 Postage	1,430	1,468	1,500	1,400
731 Publications	168	1,022	1,100	1,100
806 Contractual Services	2,450	2,489	2,600	8,900
852 Telephone	1,690	3,224	3,420	3,420
862 Gasoline & Diesel	6,537	5,302	7,000	5,200
863 Vehicle Maintenance	2,889	467	3,000	3,000
903 Printing	1,070	384	300	300
957 Education & Training	200	-	2,000	2,000
959 Memberships & Dues	499	644	1,127	1,315
960 Meetings, Conf. & Seminars	2,869	3,038	4,690	5,125
963 Miscellaneous - Other	41	32	200	-
970 Capital Outlay	36,724	67,194	5,000	5,000
Total Building Division	\$ 637,516	\$ 709,800	\$ 610,151	\$ 643,282
<i>Total FTEs</i>	6.5	6.5	6.0	6.0

Summary				
Personnel Services	575,737	618,625	575,714	604,222
Supplies	10,088	10,135	12,300	10,000
Services	8,099	6,564	9,320	15,620
Education & Training	3,568	3,682	7,817	8,440
Capital Outlay	36,724	67,194	5,000	5,000
Total Building Division	\$ 637,516	\$ 709,800	\$ 610,151	\$ 643,282

**COMMUNITY DEVELOPMENT DEPARTMENT
ECONOMIC DEVELOPMENT ACTIVITY
FY 2016 BUDGET**



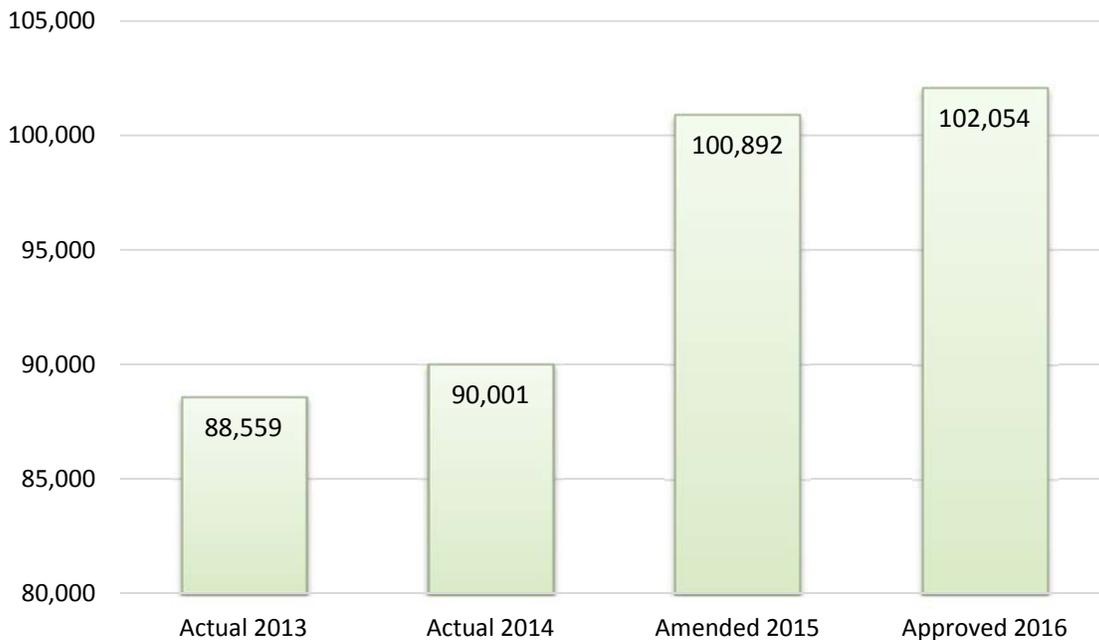
ECONOMIC DEVELOPMENT ACTIVITY

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

Goals

- Assist in the redevelopment of the West Saginaw Highway Corridor.
- Continue business recruitment efforts.
- Continue efforts to retain existing business and industry.
- Monitor business activity & maintain a local database.
- Inform the Township Board of upcoming economic issues.
- Continue to assist in efforts to promote a Township identity.

Economic Development Activity Budget History



DELTA TOWNSHIP

Objectives

- Recruit Businesses identified in the 2012 Saginaw Highway Market Analysis.
- Attend ground breakings, grand openings and similar events.
- Keep the Sales Force database up-to-date.
- Conduct retention calls to businesses and industries.
- Continue “drop in” and assistance calls to existing businesses.
- Respond to Michigan EDC and LEAP site search requests.
- Assist in processing IFT and Brownfield requests.
- Assist in efforts to promote a Township identity and branding.
- Outreach to prospective developers of declining West Saginaw Highway properties.
- Provide a bi-annual update to the Township Board regarding economic activity.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Number Of Retention Visits	50	50	49	48
Number Of Joint Business Calls With MEDC Staff	12	12	11	10
Number Of Welcome Calls To New Businesses	10	10	12	12
Number Of Economic Development Seminars Attended	6	6	4	5
Percentage Of Operation Costs To General Fund Total Budget	0.6%	0.6%	0.6%	0.6%

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular Budget amount represents the 1/2 of the salary for one authorized position.	76,950
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	5,975
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	114
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	3,000
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	1,711
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	9,619
731	Publications Includes the purchase of publications used in the performance of department responsibilities.	500
852	Telephone	1,200
861	Mileage	400

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
903	Printing Costs associated with professional printing.	300
957	Education & Training Classes offered by The MI Economic Developers Assoc. and International Economic Development Assoc.	1,000
959	Membership & Dues MI Economic Developers Assoc. Membership	240
	International Economic Development Membership	345
960	Meetings, Conferences & Seminars	700
	<i>Total Economic Development (EDC)</i>	<u>\$ 102,054</u>

DELTA TOWNSHIP

**EDC ACTIVITY GENERAL FUND
Detail of Expenditures**

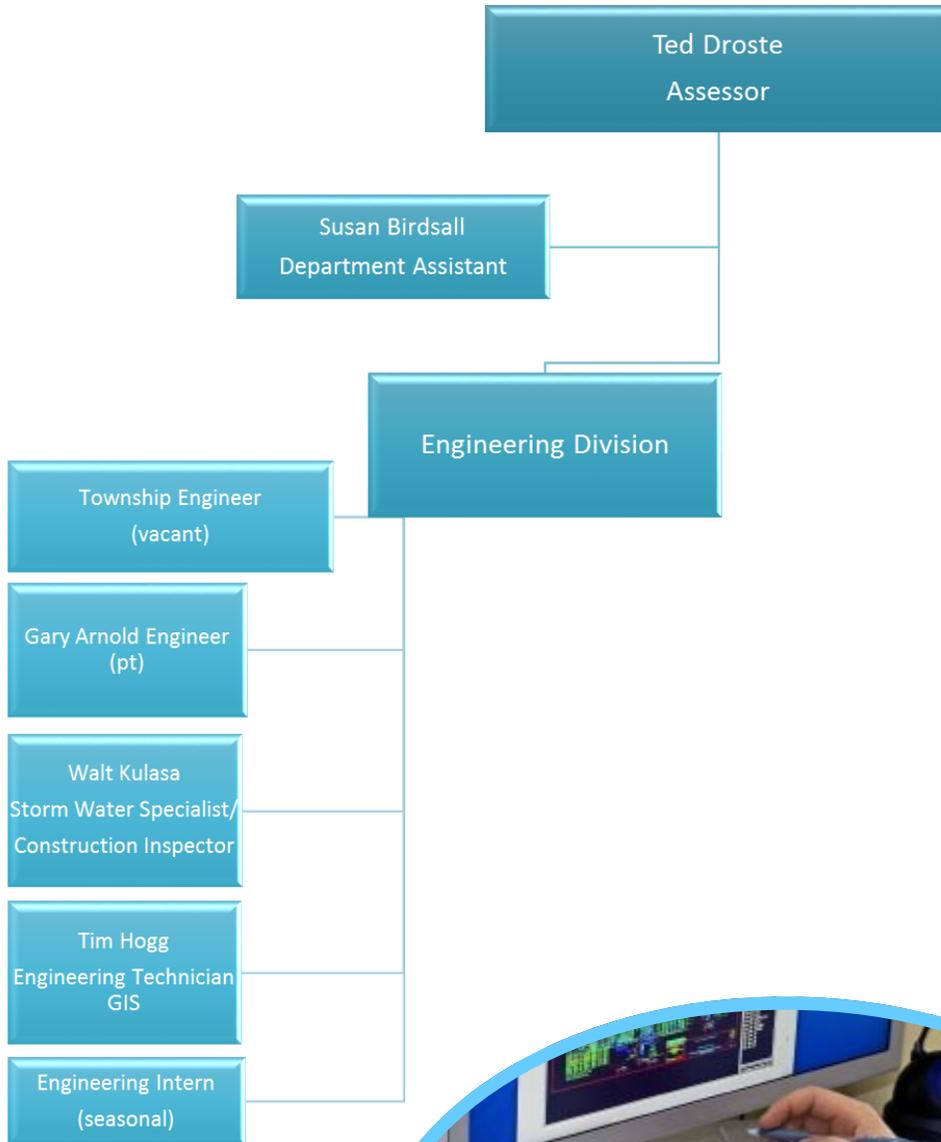
Fiscal Year Ending December 31:

EDC Activity - 728

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	68,515	68,261	76,188	76,950
715 F.I.C.A.	5,457	5,648	5,828	5,975
717 Worker's Comp. Insurance	106	113	112	114
719 Health Insurance	2,500	3,000	3,000	3,000
720 Life, Dental & LTD Insurance	1,588	1,629	1,649	1,711
721 Pension	8,533	8,916	9,430	9,619
731 Publications	-	500	500	500
852 Telephone	1,020	840	1,200	1,200
861 Mileage	-	-	400	400
903 Printing	45	-	300	300
957 Education & Training	-	-	1,000	1,000
959 Memberships & Dues	684	270	585	585
960 Meetings, Conf. & Seminars	111	824	700	700
Total EDC Activity	\$ 88,559	\$ 90,001	\$ 100,892	\$ 102,054
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

Summary				
Personnel Services	86,699	87,566	96,207	97,369
Supplies	1,020	1,340	2,100	2,100
Services	45	-	300	300
Education & Training	795	1,094	2,285	2,285
Total EDC Activity	\$ 88,559	\$ 90,001	\$ 100,892	\$ 102,054

COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION FY 2016 BUDGET



DELTA TOWNSHIP

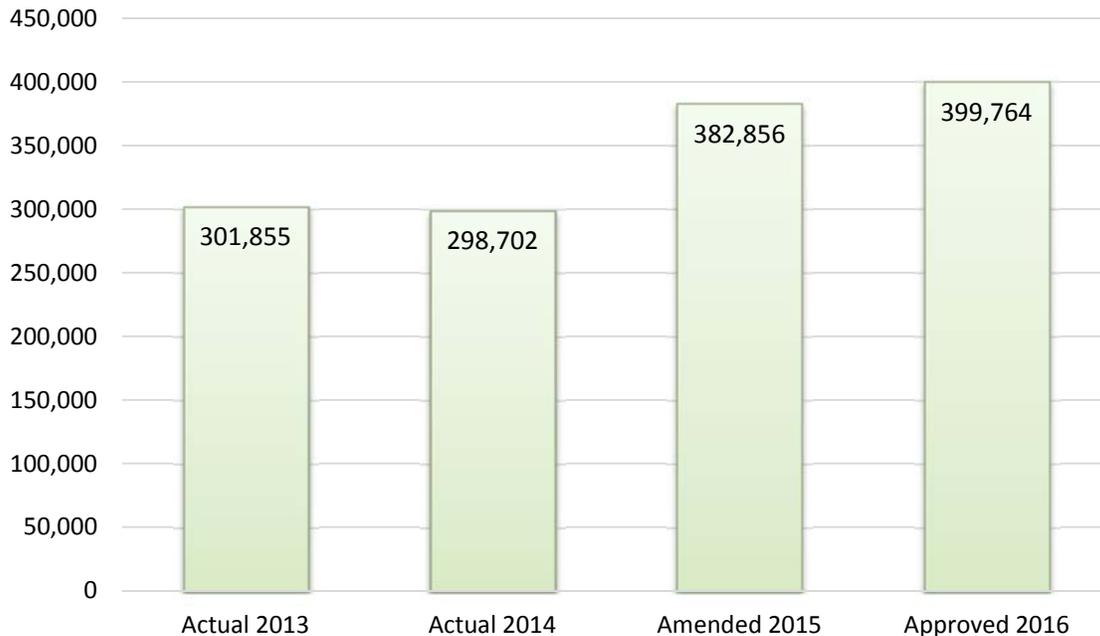
COMMUNITY DEVELOPMENT DEPARTMENT *ENGINEERING DIVISION*

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, and 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/update maps, plans, and other documents pertaining to utilities.
- Strive to provide excellent customer service.
- Provide engineering assistance to other agencies as needed.
- Pursue projects that will improve the natural environment.

Engineering Division Budget History



DELTA TOWNSHIP

Objectives

- Coordinate Sidewalk/Pathway Programs:
 - In year four of 5-year sidewalk repair program.
 - Completed zones 4 & 5, and back to zone 1 in 2016.
 - Repair of the West Saginaw sidewalk over the Carrier Creek.
 - Construct the St. Joe Hwy. sidewalks project.
 - Construct ADA ramps (300+ ramps needed in Zone One @ \$500 ea.).
- Continue monitoring the well capping program and ways to improve it.
- Continue to respond to the requirements of the Phase II Stormwater Program.
- Assist the Parks Department in implementing projects from DNR grants.
- Assist in drafting an ADA Transition Plan for Township facilities/services.
- Continue efforts to convert “orphan” drains to public drains.

OUTPUT INDICATORS	2014	2015	TARGET 2016
Lineal Feet Of Sidewalk Repaired and/or Replaced	1,487	1,645	1,250
Number Of Sidewalk Ramps Repaired To ADA	64	2	30
Number Of Site Plans Reviewed	17	10	15
Billable Hours For Engineering Services	262	96	150
Wells Abandoned Per The Well Program	3	8	6

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	212,333
703	Salaries & Wages - Temporary	54,600
	One Part-Time Year-Round Prof. Engineer	48,000
	Summer Intern	6,600
706	Salaries & Wages - Longevity	4,921
	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.	
715	F.I.C.A.	20,797
	The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	
717	Worker's Compensation	1,439
	The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	
719	Health Insurance	48,206
	Premiums for health care coverage for full-time employees and their dependents.	
720	Life, Dental & LTD Insurance	6,174
	Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	
721	Pension	23,764
	Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	

DELTA TOWNSHIP

ENGINEERING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

<u>Acct #</u>	<u>Description</u>	Approved 2016
728	Office Supplies	2,500
729	Photo Copies	800
730	Postage	1,000
731	Publications	500
740	Operating Supplies	3,000
778	Repair & Maintenance - Supplies	1,000
806	Contractual Services Funds for miscellaneous surveying.	5,000
852	Telephone	500
861	Auto Allowance/Mileage	300
862	Gasoline	2,500
863	Vehicle Maintenance	1,500
903	Printing	600
911	Fleet Insurance	1,680
933	Repair & Maintenance - Equipment	250
957	Education & Training	2,000

DELTA TOWNSHIP

ENGINEERING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

<u>Acct #</u>	<u>Description</u>	Approved 2016
959	Membership & Dues To maintain memberships in American Public Works Assoc. and American Waterworks Assoc. Also to maintain division secretary's appointment as a notary public.	2,000
960	Meetings, Conferences & Seminars	1,200
970	Capital Outlay Computer replacement.	1,200
<i>Total Engineering Division</i>		<u>\$ 399,764</u>

DELTA TOWNSHIP

ENGINEERING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Engineering Division - 447

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	136,629	135,521	192,561	212,333
703 Salaries & Wages - Temporary	72,731	73,863	54,600	54,600
706 Salaries & Wages - Longevity	4,729	4,777	4,872	4,921
715 F.I.C.A.	15,909	15,956	20,568	20,797
717 Worker's Comp. Insurance	856	877	961	1,439
719 Health Insurance	27,687	26,375	44,237	48,206
720 Life, Dental & LTD Insurance	3,568	3,831	5,929	6,174
721 Pension	16,777	16,356	23,298	23,764
728 Office Supplies	3,408	2,166	2,500	2,500
729 Photo Copies	108	829	800	800
730 Postage	956	1,042	1,000	1,000
731 Publications	80	69	500	500
740 Operating Supplies	2,659	4,450	3,000	3,000
778 Equipment Maintenance Supplies	-	-	1,000	1,000
806 Contractual Services	7,956	4,487	13,000	5,000
851 Radio Maintenance	-	-	300	-
852 Telephone	150	330	500	500
861 Mileage	-	-	300	300
862 Gasoline & Diesel	1,960	2,020	2,500	2,500
863 Vehicle Maintenance	1,934	112	1,500	1,500
903 Printing	-	543	600	600
911 Fleet Insurance	1,500	1,600	1,680	1,680
933 R & M Services - Equipment	-	-	250	250
957 Education & Training	-	-	2,000	2,000
959 Memberships & Dues	1,890	1,938	2,000	2,000
960 Meetings, Conf. & Seminars	-	413	1,200	1,200
970 Capital Outlay	368	727	1,200	1,200
Total Engineering Division	\$ 301,855	\$ 298,702	\$ 382,856	\$ 399,764
<i>Total FTEs</i>	4.5	4.5	4.5	4.5

Summary				
Personnel Services	278,886	277,975	347,026	372,234
Supplies	9,171	10,575	11,300	11,300
Services	10,040	5,472	16,450	8,150
Insurance	1,500	1,600	1,680	1,680
Education & Training	1,890	2,351	5,200	5,200
Capital Outlay	368	727	1,200	1,200
Total Engineering Division	\$ 301,855	\$ 298,702	\$ 382,856	\$ 399,764



COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING DIVISION
FY 2016 BUDGET



infrastructure

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

DELTA TOWNSHIP

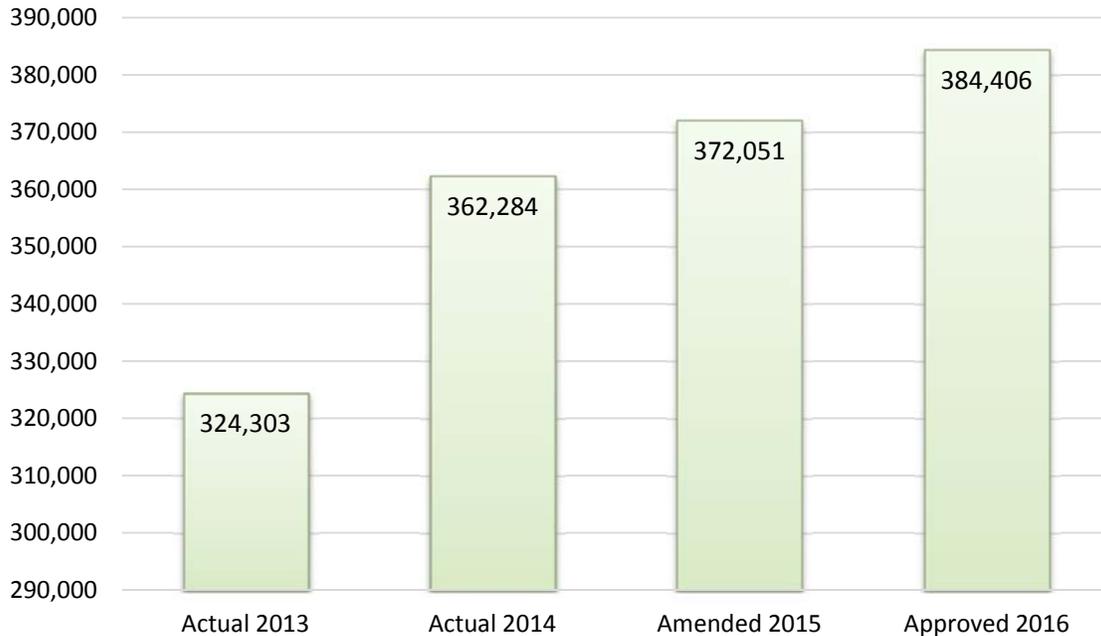
COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION

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

- Assist in the redevelopment of the West Saginaw retail corridor.
- Evaluate Township codes & ordinances and keep them up-to-date.
- Implement projects identified in the Non-Motorized Transportation Plan.
- Continue to address action strategies in the Comprehensive Plan.
- Enforce codes and ordinances to preserve residential areas.
- Expand efforts for stakeholder participation in planning/zoning issues.
- Continue to use the CIP process to identify needed services/infrastructure.
- Provide planning assistance to other agencies as needed.

Planning Division Budget History



DELTA TOWNSHIP

Objectives

- Continue to address blighted West Saginaw corridor sites.
- Assist the consultant in finalizing the new Zoning Ordinance.
- Assist the Building Division in the implementation of the new Sign Ordinance.
- Pursue the construction of sidewalk & pathway projects.
- Assist the Township Manager in implementing proactive code enforcement.
- Provide training to Planning Commissioners to retain “Township of Excellence.”
- Explore web-based tools to make the Zoning Ordinance more user friendly.
- Draft reports to the Township Board re. donation bins & food trucks.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Number Of Zoning Enforcement Actions	20	64	36	30
Number Of Code Of Ordinance Amendments	3	4	1	0
Number Of Special Land Use Permits Processed	17	5	4	4
Number Of Site Plans Reviewed	21	17	11	10
Number Of Training Hours Per FTE	20	20	2	2
Percentage Of Operation Costs To General Fund Total Budget	2.1%	2.2%	2.2%	2.3%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
702 Salaries & Wages - Regular	238,514
706 Salaries & Wages - Longevity 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.	5,992
710 Fees & Per Diem Per Diem payments made to members of the Planning Commission and Zoning board for meetings attended.	7,000
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	18,705
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	363
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	50,497
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	5,908
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	28,827
728 Office Supplies	1,000
729 Photo Copies	800
730 Postage	800

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
731 Publications	500
806 Contractual Services Completion of the zoning ordinance rewrite.	15,000
852 Telephone	250
861 Auto Allowance/Mileage	100
903 Printing	800
957 Education & Training Training for planning commissioners.	2,500
958 Recording Costs	200
959 Membership & Dues	1,650
American Planning Association Membership	1,350
Professional Community Planning Accreditation	300
960 Meetings, Conferences & Seminars	3,000
970 Capital Outlay Computer replacement.	2,000
 <i>Total Planning Division</i>	 <u>\$ 384,406</u>

DELTA TOWNSHIP

PLANNING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Planning Division - 721

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	221,068	229,006	236,153	238,514
706 Salaries & Wages - Longevity	5,759	5,816	5,932	5,992
710 Fees & Per Diem	8,850	6,450	8,000	7,000
715 F.I.C.A.	16,975	17,038	18,520	18,705
717 Worker's Comp Insurance	339	350	356	363
719 Health Insurance	34,035	35,933	35,723	50,497
720 Life, Dental & LTD Insurance	4,396	4,331	4,506	5,908
721 Pension	27,068	27,585	28,261	28,827
728 Office Supplies	1,317	1,080	1,000	1,000
729 Photo Copies	227	1,070	800	800
730 Postage	694	516	800	800
731 Publications	333	283	500	500
806 Contractual Services	996	28,878	24,200	15,000
852 Telephone	-	-	250	250
861 Mileage	-	-	100	100
903 Printing	-	480	800	800
957 Education & Training	135	330	1,800	2,500
958 Recording Costs	-	20	-	200
959 Memberships & Dues	1,270	940	1,650	1,650
960 Meetings, Conf. & Seminars	405	1,474	1,500	3,000
970 Capital Outlay	436	704	1,200	2,000
Total Planning Division	\$ 324,303	\$ 362,284	\$ 372,051	\$ 384,406
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

Summary

Personnel Services	318,490	326,509	337,451	355,806
Supplies	2,571	2,970	3,100	3,100
Services	996	29,357	25,350	16,350
Education & Training	1,810	2,744	4,950	7,150
Capital Outlay	436	704	1,200	2,000
Total Planning Division	\$ 324,303	\$ 362,284	\$ 372,051	\$ 384,406

**GENERAL FUND
RECYCLING ACTIVITY
FY 2016 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

PARKS, RECREATION, AND CEMETERIES DEPARTMENT *RECYCLING*

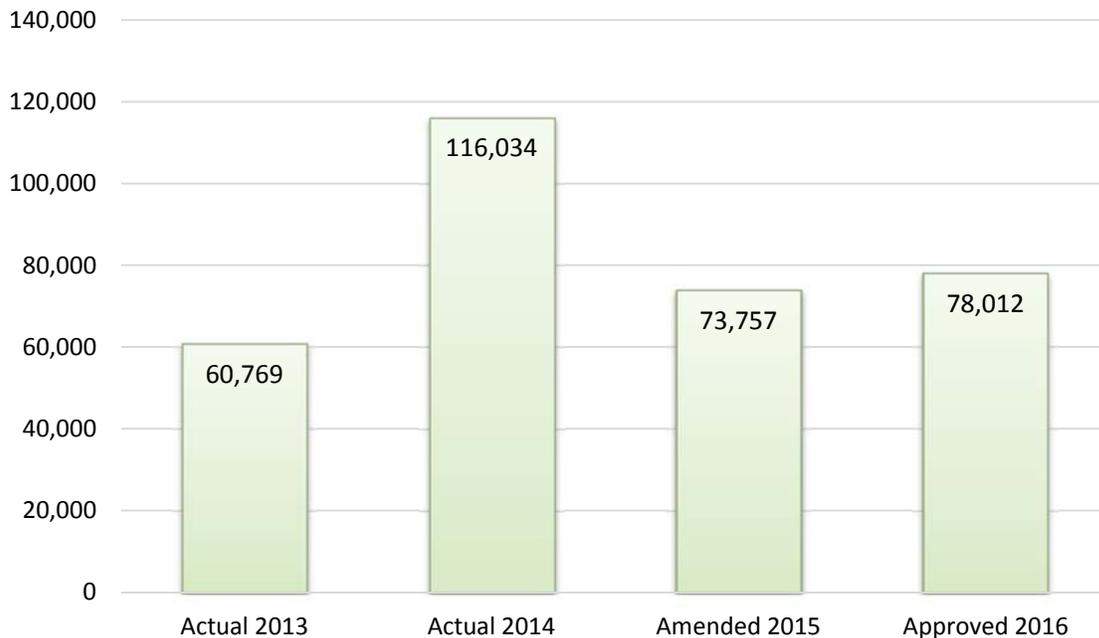
The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling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

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.

Recycling Division Budget History



DELTA TOWNSHIP

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.

OUTPUT INDICATORS	2014	2015	TARGET 2016
Recycled At Center (Tons)	1,532	347	560
Recycling Costs (Per Ton)	\$46.50	\$50.87	\$139.30
Recycling Special Events	3	3	3
Coordination Events With Surrounding Municipalities	1	1	1
Percentage Of Operation Costs To General Fund Total Budget	0.7%	0.4%	0.5%

DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
703 Wages & Salaries - Temporary 49 hours x 52 weeks @ \$12.81 (avg.)	32,661
704 Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval.	500
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	2,537
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	814
740 Operating Supplies	1,000
Custodial Supplies	250
Office Supplies	300
Printing	450
776 Repair & Maintenance Supplies - Building	400
778 Repair & Maintenance - Supplies	500
Repairs of Recycling Containers	300
Equipment Repairs	200
780 Repair & Maintenance Supplies - Grounds	2,500
Landscape supplies	500
Fertilizer / weed control	300
Ice melt	200
Asphalt repair	1,500
806 Contractual Services	250

DELTA TOWNSHIP

RECYCLING
LINE ITEM DESCRIPTIONS
ACCOUNT #101-442

<u>Acct #</u>	<u>Description</u>		Approved 2016
852	Telephone		600
921	Electricity		2,000
923	Sewer & Water		250
925	Recycling		33,500
	Yard Waste Collection - Regular	12,500	
	Spring Yard Waste Collection	6,000	
	De-Leafing	13,000	
	Miscellaneous	2,000	
970	Capital Outlay		500
	<i>Total Recycling Division</i>		<u>\$ 78,012</u>

DELTA TOWNSHIP

RECYCLING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Recycling - 442

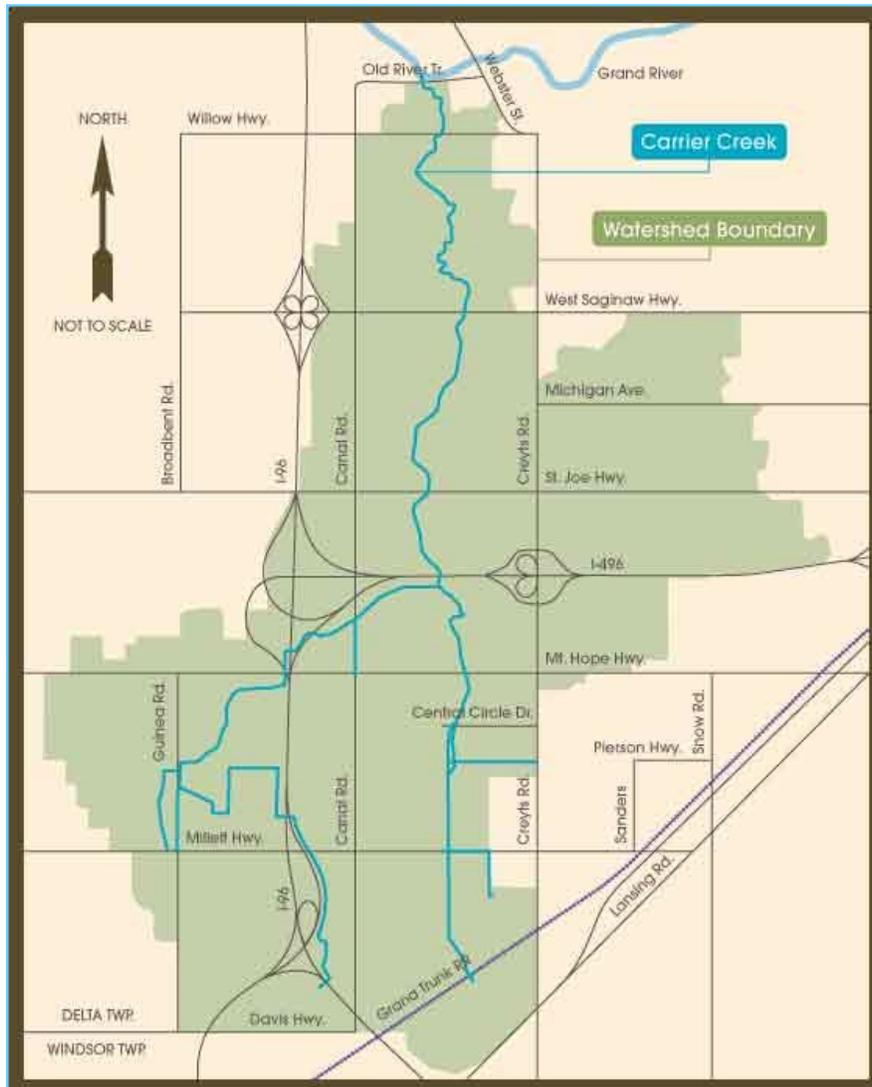
Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
703 Salaries & Wages - Temporary	23,228	30,386	28,866	32,661
704 Salaries & Wages - Overtime	95	112	500	500
715 F.I.C.A	1,784	2,333	2,246	2,537
717 Workers' Compensation	599	787	695	814
719 Health Insurance	-	26	-	-
740 Operating Supplies	442	1,066	1,000	1,000
776 Building Maintenance Supplies	120	96	250	400
778 Equipment Maintenance Supplies	828	20	500	500
780 Grounds Maintenance Supplies	765	4,062	2,500	2,500
806 Contractual Services	-	-	250	250
852 Telephone	784	639	700	600
921 Electricity	1,881	1,983	2,000	2,000
923 Sewer & Water	207	336	250	250
925 Recycling	30,036	74,189	33,500	33,500
970 Capital Outlay	-	-	500	500
Total Recycling	\$ 60,769	\$ 116,034	\$ 73,757	\$ 78,012
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

Summary				
Personnel Services	25,706	33,644	32,307	36,512
Supplies	2,155	5,244	4,250	4,400
Services	32,908	77,146	36,700	36,600
Capital Outlay	-	-	500	500
Total Recycling	\$ 60,769	\$ 116,034	\$ 73,757	\$ 78,012

GENERAL FUND DRAIN ACTIVITY FY 2016 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.

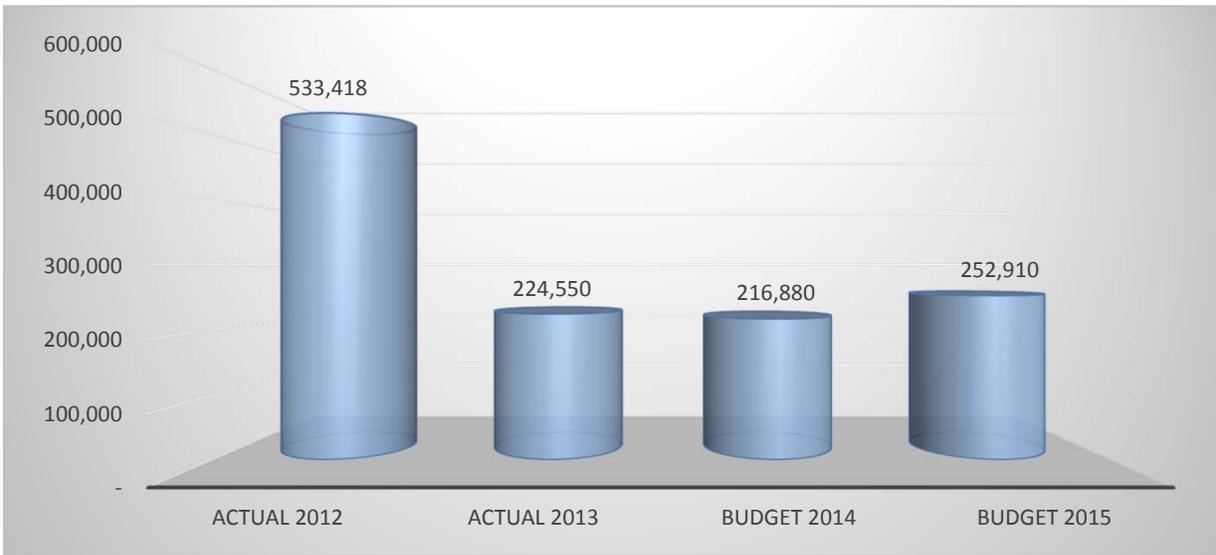
The drain activity in the budget is where the township's portion of a drain project or the at-large assessment is funded. A schedule of drain assessments is included in this document.



DELTA TOWNSHIP

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

<u>Acct # Description</u>	<u>Approved 2016</u>
934 Repair & Maintenance - Other	246,805
County at Larage Drain Assessments	159,258
County Drain Assessments on Twp. Property	18,500
Annual Drain Maintenance	69,047
 959 Memberships and Dues	 6,105
GLRC.	
 Total Drains Activity	 <u><u>\$ 252,910</u></u>



DELTA TOWNSHIP

DRAINS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Drains Activity - 445

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
934 R & M Services - Other	330,243	210,547	203,770	246,805
959 Memberships & Dues	6,105	6,105	6,110	6,105
<i>Total Drains Activity</i>	<u>\$ 336,348</u>	<u>\$ 216,652</u>	<u>\$ 209,880</u>	<u>\$ 252,910</u>

Summary				
Services	336,348	216,652	209,880	252,910
<i>Total Drains Activity</i>	<u>\$ 336,348</u>	<u>\$ 216,652</u>	<u>\$ 209,880</u>	<u>\$ 252,910</u>

DELTA TOWNSHIP

DRAIN ACTIVITY

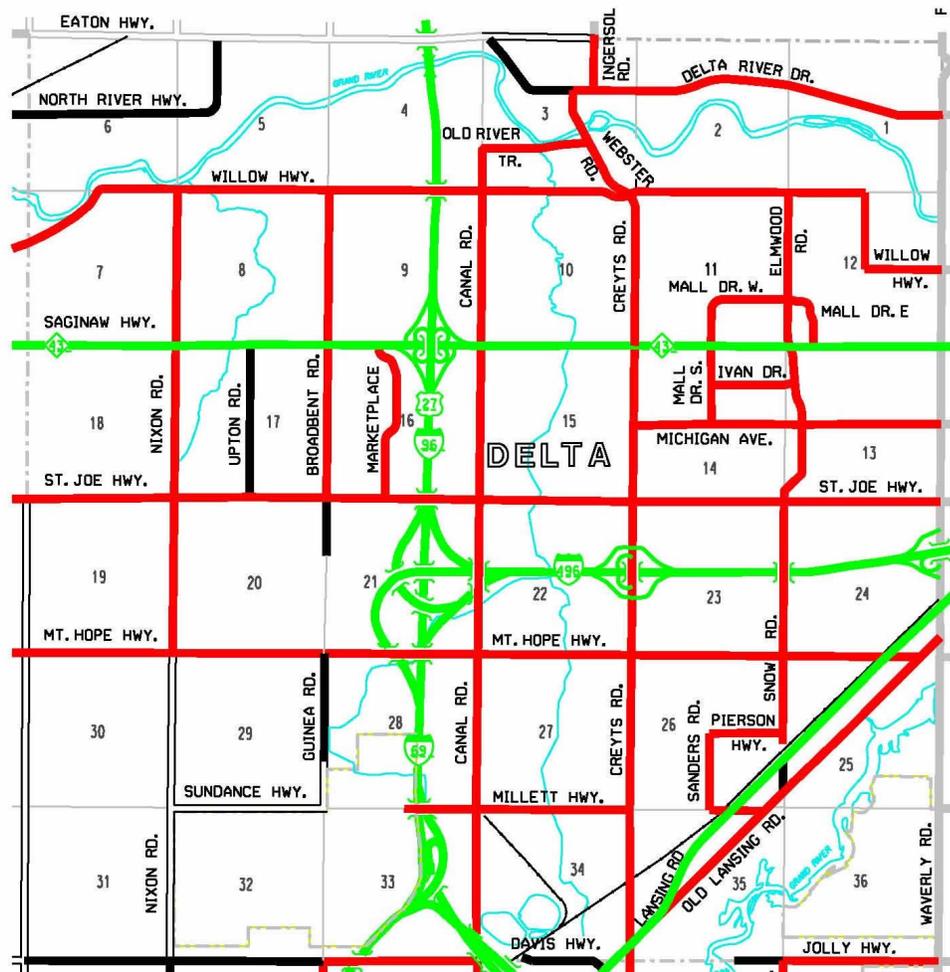
	Carrier Creek	Gettysburg	Watson/Br anches	Burrell	Totals
2016	101,715	32,143	25,400	13,880	159,258
2017	98,299	31,278	24,571	13,477	154,148
2018	94,711	30,338	23,700	13,086	148,749
2019	86,890	29,435	22,850	12,696	139,175
2020	87,708	28,532	22,000	12,314	138,240
2021	84,254	27,657	21,162	11,915	133,073
2022	80,705	26,727	20,300	11,525	127,732
2023	77,203	25,824	19,450	11,135	122,477
2024	73,702	24,922	18,600	10,749	117,224
2025	70,207	24,036	17,752	10,354	111,995
2026		23,116		9,964	23,116
2027		22,213		9,574	22,213
2028		21,310			21,310
2029		20,415			20,415
2030		19,505			19,505
2031		18,603			18,603
	<u>\$ 855,394</u>	<u>\$ 406,054</u>	<u>\$ 215,785</u>	<u>\$ 140,669</u>	<u>\$ 1,477,233</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 2016 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.

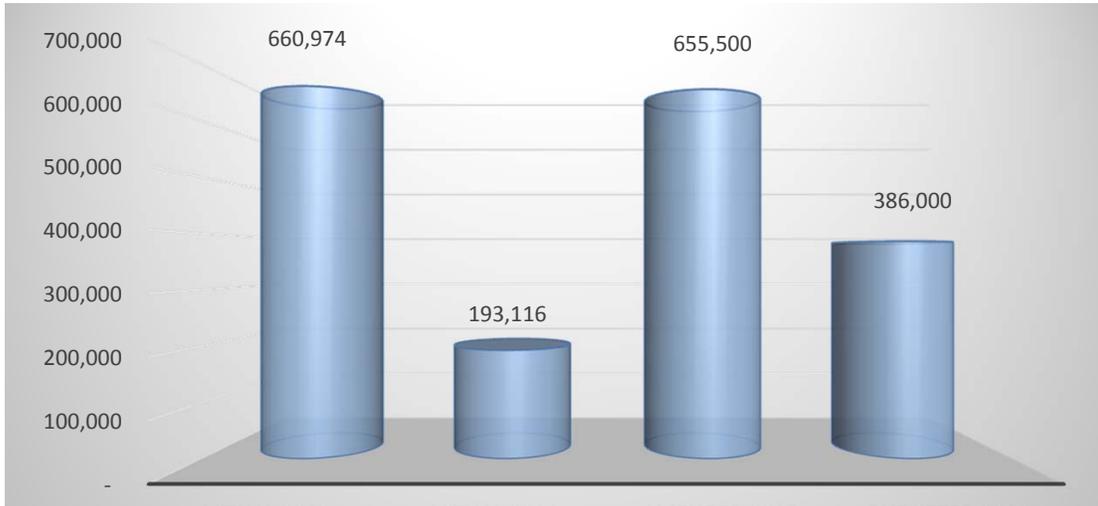
Occasionally the Township will need to have traffic studies of particular areas of the Township or other types of research necessary to consider a roadway improvement. The Township uses the road activity in the general fund to designate those monies which will be allocated to pay for roadway improvements.



DELTA TOWNSHIP

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

<u>Acct #</u> <u>Description</u>	Approved 2016
934 Repair & Maintenance - Other	236,000
Dust Control Program	5,000
Sidewalk Repairs	75,000
St. Joe Hwy. , Canal to Creyts Rd.	110,000
Traffic Signals at Snow/St. Joe & Snow/MI Ave.	46,000
 970 Capital Outlay	 150,000
Funds for new sidewalk/pathway construction.	
 Total Roads Activity	 \$ 386,000



DELTA TOWNSHIP

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

Roads Activity - 446

<u>Acct #</u>	Actual 2013	Actual 2014	Amended 2015	Approved 2016
934 R & M Services - Other	172,131	70,691	480,500	236,000
970 Capital Outlay	464,741	53,320	175,000	150,000
<i>Total Roads Activity</i>	\$ 660,974	\$ 193,116	\$ 655,500	\$ 386,000

<i>Summary</i>				
Services	172,131	70,691	480,500	236,000
Capital Outlay	488,843	122,425	175,000	150,000
<i>Total Roads Activity</i>	\$ 660,974	\$ 193,116	\$ 655,500	\$ 386,000



STREET LIGHTING FY 2016 BUDGET

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

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

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

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

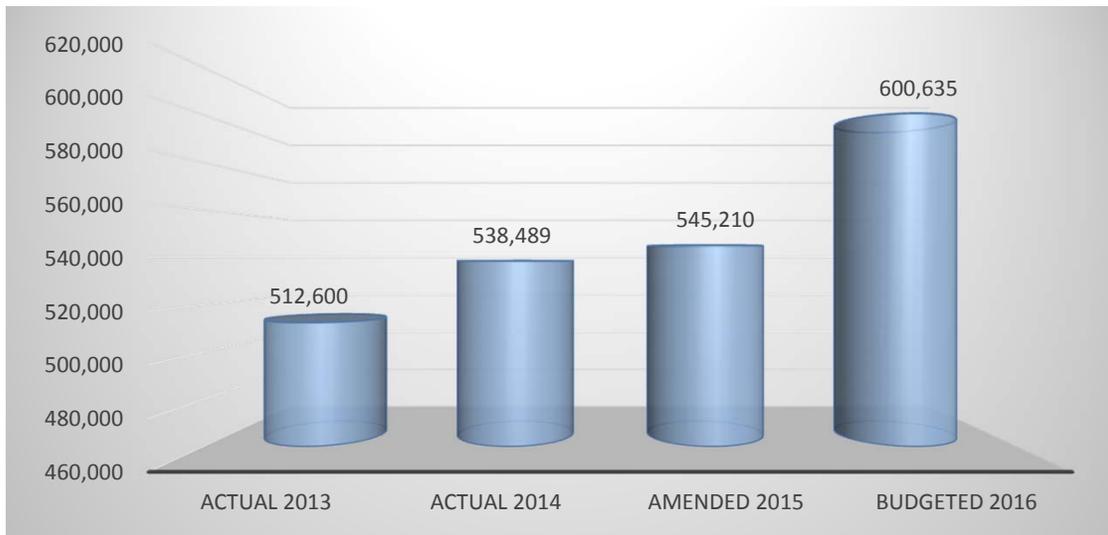


DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
924	Street Lighting At Large There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	66,420
924.xxx	Street Lighting - Special Assessments Currently Delta Township has approximately 123 Special Assessment Street Lighting Districts.	534,215
Total Street Lighting		600,635

Street Lighting Budget History



DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Street Lighting Activity - 448

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
924 Electricity - Street Lighting	58,486	59,205	59,900	66,420
924.xxx Electricity - Street Lighting Dist.	454,114	479,284	485,310	534,215
<i>Total Street Lighting Activity</i>	\$ 512,600	\$ 538,489	\$ 545,210	\$ 600,635

Summary				
Services	512,600	538,489	545,210	600,635
<i>Total Street Lighting Activity</i>	\$ 512,600	\$ 538,489	\$ 545,210	\$ 600,635

DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

DIST#	DISTRICT NAME	2015 Amended Budget		2016 Approved Budget	
		Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
1	Claiborne Heights	1,020	1,020	1,130	1,130
2	Dawn Haven	1,760	1,760	1,750	1,750
3	Huntington Acres	1,730	1,730	1,920	1,920
4	Mar Moor Estates	10,910	10,910	11,940	11,940
5	Nixonburg Hills	1,640	1,640	1,625	1,625
6	Saratoga Farms Est.	910	910	1,020	1,020
7	Bretton Woods	3,660	3,660	4,080	4,080
8	Mall Drive-East	4,950	4,950	5,490	5,490
9	Mall Drive-West	8,460	8,460	9,390	9,390
10	Park Meadows	6,660	6,660	7,430	7,430
11	Stonegate-Rockdale	3,810	3,810	4,230	4,230
12	Allison Heights	10,300	10,300	11,440	11,440
13	Westbrook Est. #1	1,330	1,330	1,480	1,480
14	Verndale #1	7,250	7,250	8,050	8,050
15	Carrier Creek	3,810	3,810	4,240	4,240
16	Westbrook Est. #2	2,670	2,670	2,960	2,960
17	Oak Park	100	100	110	110
18	Willow Woods	2,480	2,480	2,750	2,750
19	Carrier Creek #2	1,910	1,910	2,120	2,120
20	Dutch Hills Farms	3,620	3,620	4,020	4,020
21	Verndale #3	1,720	1,720	1,900	1,900
22	Verndale #4	8,760	8,760	9,720	9,720
23	Allison Heights #3	1,140	1,140	1,270	1,270
24	River Ridge-Holiday	2,100	2,100	2,330	2,330
25	Gettysburg Farms	3,620	3,620	4,020	4,020
26	Dutch Hills Farms #2	1,530	1,530	1,690	1,690
27	Westbrook Estates. #2	3,050	3,050	3,390	3,390
28	Allison Heights #4	1,720	1,720	1,900	1,900
29	Colt Meadows	4,960	4,960	5,500	5,500
30	Dutch Hills Farms #3	1,720	1,720	1,910	1,910
31	Stonegate-Boxwood	1,910	1,910	2,120	2,120
32	Dornet Drive	510	510	570	570
33	Williamsburg #3	950	950	1,060	1,060
35	Shenandoah	3,230	3,230	3,600	3,600
36	Delta Glens	11,820	11,820	13,140	13,140
37	Tindalaya	1,330	1,330	1,480	1,480
38	Old Erin Way	1,520	1,520	1,690	1,690
39	Chellmar	1,720	1,720	1,910	1,910
40	Westbrook #5	3,810	3,810	4,230	4,230
41	Delta South Condos	1,530	1,530	1,690	1,690
42	Windcharme Estates	8,960	8,960	9,950	9,950

DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

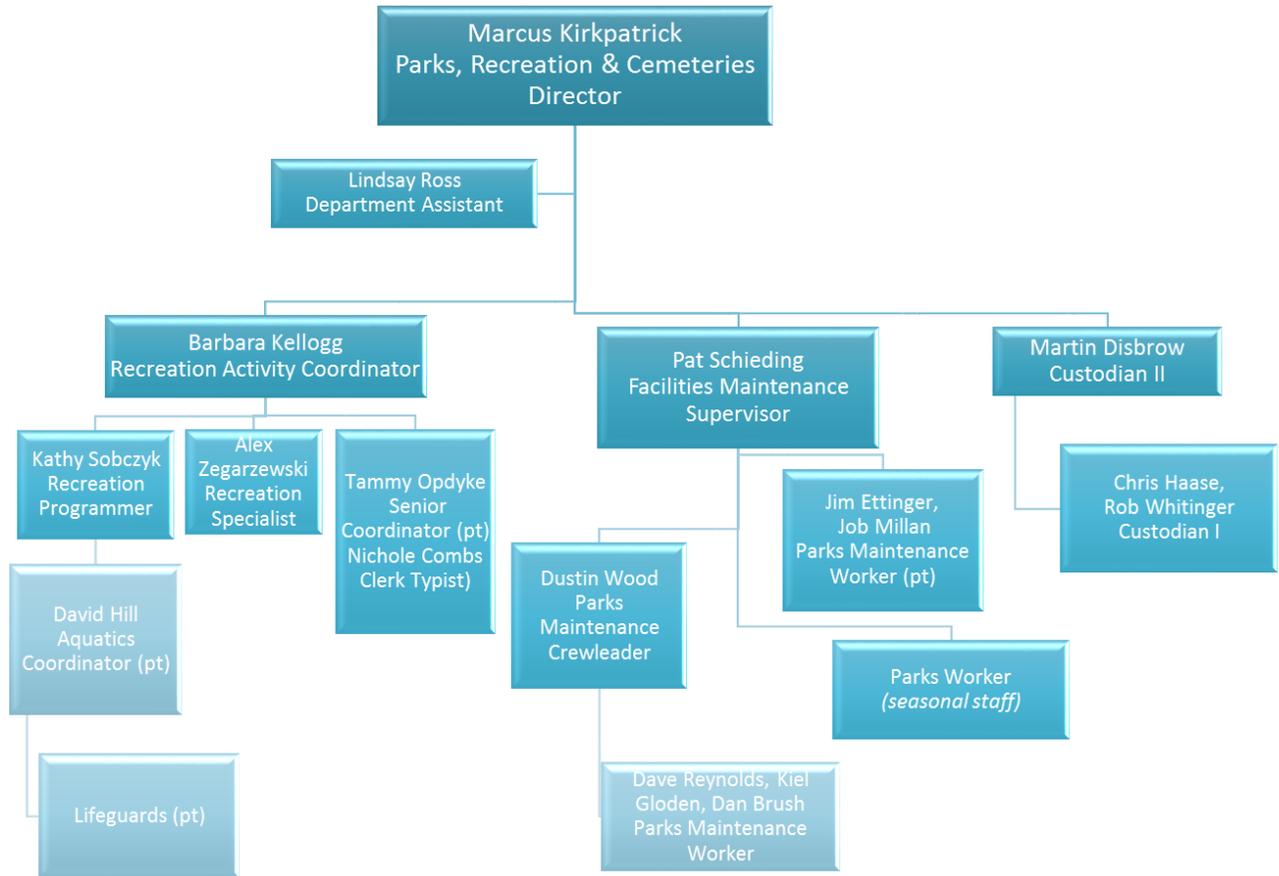
DIST#	DISTRICT NAME	2015 Amended Budget		2016 Approved Budget	
		Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
43	Plum Hollow	2,480	2,480	2,750	2,750
44	Delta Commerce Drive	10,110	10,110	11,220	11,220
45	Robbins Acres	3,050	3,050	3,390	3,390
46	Delta Downs	6,480	6,480	7,200	7,200
47	Cambridge Manor #1	2,860	2,860	3,180	3,180
48	Stonegate-Bollman	1,910	1,910	2,120	2,120
50	Plum Hollow II	4,000	4,000	4,450	4,450
51	Century Commerce Ctr.	9,660	9,660	10,730	10,730
52	Snow Ridge	9,150	9,150	10,160	10,160
53	Lantern Green	11,060	11,060	12,280	12,280
54	Canyon Hills	7,630	7,630	8,470	8,470
55	Cambridge Manor 2 & 3	4,390	4,390	4,870	4,870
58	Williamsburg #5	8,010	8,010	8,890	8,890
59	Shenandoah #2	2,480	2,480	2,750	2,750
60	Delta Mills Estates	8,390	8,390	9,320	9,320
61	Snow Ridge #2	5,720	5,720	6,350	6,350
62	Oakridge	4,960	4,960	5,510	5,510
63	Verndale Lakes	17,930	17,930	19,910	19,910
64	Walmar Estates	6,860	6,860	7,620	7,620
66	Forest Glen	3,050	3,050	3,390	3,390
67	Renker Road	1,830	1,830	2,040	2,040
68	Windcharme Est. #4	5,340	5,340	5,930	5,930
69	Robbins Acres II	6,860	6,860	7,620	7,620
70	Plum Hollow-Applewood	2,290	2,290	2,540	2,540
71	Armstrong Hills	4,610	4,610	5,130	5,130
72	River Cove	2,860	2,860	3,180	3,180
73	Players Club	4,000	4,000	4,440	4,440
74	Echo Valley	4,000	4,000	4,440	4,440
75	Shenandoah #3	2,100	2,100	2,330	2,330
76	Sherwood Downs	6,860	6,860	7,620	7,620
77	Broadbent Woods	5,060	5,060	5,620	5,620
78	Broadbent Woods-Phase II	1,910	1,910	2,120	2,120
79	Wayland Drive	950	950	1,050	1,050
80	Davenport Subdivision	1,390	1,390	1,540	1,540
81	Morgan Creek	6,480	6,480	7,200	7,200
82	Laurel Woods	4,970	4,970	5,500	5,500
83	Davis Hwy./LD Clark	10,200	10,200	11,370	11,370
84	Shenandoah #4	2,290	2,290	2,540	2,540
85	Wellington Fields	2,130	2,130	2,040	2,040
86	Walmar Estates #II	1,330	1,330	1,480	1,480
87	Nixon Hills	2,130	2,130	2,050	2,050

DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

DIST#	DISTRICT NAME	2015 Amended Budget		2016 Approved Budget	
		Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
88	Walmar Estates #III	2,480	2,480	2,750	2,750
89	Westbrook Condos	1,720	1,720	1,910	1,910
90	Greenwood Condos	3,240	3,240	3,600	3,600
91	Sugar Maple Circle	2,020	2,020	2,250	2,250
92	Grand Manor Cove	3,870	3,870	4,230	4,230
93	Lookout Lane	950	950	1,060	1,060
94	Dornet Village	4,570	4,570	5,080	5,080
95	Morgan Creek Condos 61-91	2,480	2,480	2,750	2,750
96	Morgan Creek/Century Park	4,830	4,830	5,360	5,360
97	Ashford Manor Phase I	2,130	2,130	2,050	2,050
98	Laurel Woods Phase II	1,530	1,530	1,690	1,690
99	Upton Woods	1,830	1,830	1,760	1,760
100	Upton Wood II	1,220	1,220	1,170	1,170
101	Barrington Condos	1,220	1,220	1,170	1,170
102	Saratoga Woods 1 & 2	5,150	5,150	5,720	5,720
103	Fox Ridge Estates	1,520	1,520	1,460	1,460
104	Nixon Hills #3	1,370	1,370	1,320	1,320
105	Willow Cove	8,010	8,010	8,890	8,890
106	Point West Condos	4,270	4,270	4,090	4,090
107	Brookside	15,040	15,040	16,740	16,740
108	Ashford Manor Phase II	2,290	2,290	2,190	2,190
109	Upton Woods III	920	920	880	880
110	Laurel Woods III	3,430	3,430	3,800	3,800
111	Broadbent Woods III & IV	3,240	3,240	3,600	3,600
112	Morgan Glen Condos	1,750	1,750	2,010	2,010
113	Point West #2	1,520	1,520	1,460	1,460
115	West Willow Heights	1,720	1,720	1,910	1,910
116	Fox Ridge Estates #2	1,370	1,370	1,320	1,320
117	Shadow Glen	2,900	2,900	2,780	2,780
118	Saratoga Woods #3	2,100	2,100	2,330	2,330
120	Barrington Condos	1,220	1,220	1,170	1,170
121	Crawford Cove	2,290	2,290	2,540	2,540
122	Westcharme	4,580	4,580	5,080	5,080
123	Theo Avenue	4,200	4,200	4,660	4,660
124	Harriet Avenue	4,390	4,390	4,870	4,870
125	Homestead Acres	20,180	20,180	22,500	22,500
126	Village of Shadow Glen	450	840	880	880
127	Shadow Glen II	-	560	600	600
128	Shadow Glen III	-	-	-	-
TOTALS		\$ 484,360	\$ 485,310	\$ 534,215	\$ 534,215

PARKS & RECREATION DEPARTMENT FY 2016 BUDGET



DELTA TOWNSHIP

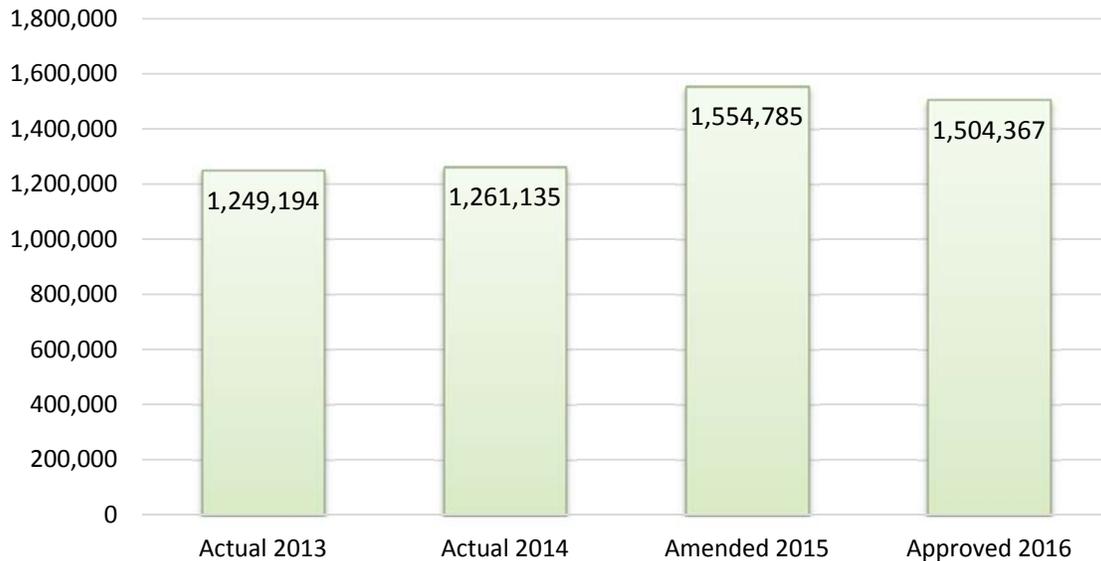
PARKS, RECREATION, AND CEMETERIES DEPARTMENT *PARKS AND RECREATION*

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.

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.

Parks Budget History



Objectives

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

DELTA TOWNSHIP

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Adult/Youth Athletic Program Attendance	4,815	4,715	4,486	4,700
Senior Center Activities Attendance	12,150	25,150	21,700	25,500
Aquatics	18,578	18,050	15,400	19,500
Community & Enrichment Center Rentals	381	340	345	375
Community & Enrichment Center Revenue	\$40,760	\$41,400	\$41,000	\$43,000
Picnic Shelter Rentals	312	315	310	315
Percentage Of Operation Costs To General Fund Total Budget	8.1%	7.8%	9.2%	8.8%

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	495,518
703	Salaries & Wages - Temporary	117,656
	Part-time year round staff (includes secretary)	50,756
	Long-term seasonal staff	26,100
	Summer seasonal staff	40,800
703.012	Salaries & Wages - Enrichment Center	35,435
	Senior Coordinator	24,479
	Part-time Secretary	10,956
703.013	Salaries & Wages - Aquatics	61,000
	Aquatics Coordinator	17,000
	Lifeguards/Lesson Instructors	25,000
	Aerobics Instructors	19,000
704	Salaries & Wages - Overtime	4,000
	An attempt will be made to limit overtime, however some assignments occur which require overtime.	
706	Salaries & Wages - Longevity	7,810
	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.	
710	Fees & Per Diem	4,200
	Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission.	

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	51,794
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	13,357
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	87,635
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	16,948
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	61,181
724	Uniforms 5 full-time staff @ \$5.25 / wk. for 52 weeks.	1,400
728	Office Supplies	5,000
729	Photo Copies	5,200
730	Postage	2,500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
740	Operating Supplies	17,500
	Supplies On Hand	4,500
	Diamond Marking Powder	3,500
	Custodial Supplies	4,000
	Trash Bags	2,500
	Oxygen/Acetylene	1,000
	Seasonal Staff Shirts & Hats	1,000
	Miscellaneous	1,000
740.004	Operating Supplies - Special Events	6,600
740.011	Operating Supplies - Youth Sports	15,175
	Youth Sports Equipment	4,600
	T-shirts - Coaches & Referees	2,000
	Youth Jerseys	7,800
	Awards / Ribbons	775
740.012	Operating Supplies - Enrichment Center	3,700
740.013	Operating Supplies - Aquatics	500
740.014	Operating Supplies - Adult Sports	12,375
	Adult Softball - Balls & Equipment	4,000
	Kickball Supplies & Awards	1,800
	Volleyball Awards	500
	Softball Awards	6,075
740.015	Operating Supplies - Delta Rocks!	1,300

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
776	Repair & Maintenance - Building	10,500
	Plumbing & Electrical Supplies	2,500
	Roofing & Siding Materials	3,000
	Painting & Staining Supplies	3,000
	Kendall Electric	500
	Miscellaneous	1,500
778	Repair & Maintenance - Equipment	20,500
	Equipment Parts	5,000
	Ball Diamond Equipment	3,000
	Park Sign Replacement (Mt. Hope)	5,000
	Picnic Table Replacement	2,500
	Drinking Fountain and Irrigation Repairs	1,000
	Trash Can & Grill Replacement	1,000
	Soccer & Tennis Nets and Goals	1,000
	Miscellaneous	2,000
780	Repair & Maintenance - Grounds	28,500
	Erickson Field Restoration	8,500
	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
	Sharp Barn Expansion	5,000
806	Contractual Services	44,000
	Parks & Pathway Security	7,500
	Mount Hope Park	10,000
	Art Instructors	13,000
	Port-a-John Rentals	5,000
	Tree Removal	5,000
	Granger Trash Removal	3,500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
806.004	Contractual Services - Special Events	9,650
	Photographer	1,500
	Music In the Park	1,700
	DJ's (including fireworks)	1,200
	Room Rentals	1,350
	Easter Bunny	25
	Clown (fireworks)	225
	Wages (fireworks)	150
	Workers	400
	Fireworks Security	3,000
	Miscellaneous	100
806.011	Contractual Services - Youth Sports	16,273
	Tennis Instructors	1,300
	Golf - Grand Ledge Country Club	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
806.012	Contractual Services - Enrichment	5,500
806.013	Contractual Services - Aquatics	45,000
	Waverly schools pool lease	
806.014	Contractual Services - Adult Sports	16,060
	Softball Umpire Forfeit Fees	10,300
	Softball Scorekeepers	5,760

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

<u>Acct #</u>	<u>Description</u>	Approved 2016
806.015	Contractual Services - Delta Rocks!	15,600
	Rentals/Setup	2,000
	Staff	1,000
	Shuttle	1,000
	Advertising	2,100
	Entertainment	9,500
852	Telephone	3,500
861	Auto Allowance/Mileage	200
862	Gasoline Fuels	19,000
863	Vehicle Maintenance	5,000
901	Advertising	2,000
903	Printing	500
911	Fleet Insurance	9,500
912	Liability Insurance	4,800
921	Electricity	12,000
922	Heat	3,200
923	Sewer & Water	4,600
931	Repair & Maintenance - Building	1,000
933	Repair & Maintenance Services - Equipment	6,000

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	<u>Approved 2016</u>
942	Rentals - Equipment	1,200
957	Education & Training	1,000
959	Membership & Dues	8,100
	MASA - Softball Team Registration	4,000
	Flag Football Player Fees	2,000
	MI Festivals & Events	200
	Michigan Recreation & Parks Assoc.	1,400
	American Red Cross	300
	National Recreation & Parks Assoc.	200
960	Meetings, Conferences & Seminars	6,500
	NRPA National Conference	2,000
	MRPA State Conference (2 ea.)	2,500
	Michigan Recycling Conference	800
	Michigan Festivals Conference (2 ea.)	800
	MRPA Board Retreat	400
970	Capital Outlay	176,900
	Mower Replacement Program	11,000
	Miscellaneous Small Equipment	2,000
	Pickleball courts - Delta Mills	65,000
	Pickup Truck (1 ton)	40,000
	Sharp Park Restroom Doors (4 ea.)	8,900
	Park Enhancements	50,000
	<i>Totals Parks & Recreation</i>	<u>\$ 1,504,367</u>

DELTA TOWNSHIP

PARKS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Parks & Recreation - 751

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702 Salaries & Wages - Regular	472,563	473,023	484,561	495,518
703 Salaries & Wages - Temporary	103,734	94,205	100,836	117,656
703.012 Salaries & Wages - Enrichment Ctr.	26,148	35,236	35,040	35,435
703.013 Salaries & Wages -Aquatics	45,271	44,194	40,000	61,000
704 Salaries & Wages - OT	2,400	4,979	4,000	4,000
706 Salaries & Wages - Longevity	8,859	8,269	7,810	7,810
710 Fees & Per Diem	3,800	3,400	4,200	4,200
715 F.I.C.A.	49,739	50,198	50,932	51,794
717 Worker's Comp. Insurance	12,040	12,485	11,077	13,357
719 Health Insurance	89,098	88,816	85,850	87,635
720 Life, Dental & LTD Insurance	15,228	14,763	15,465	16,948
721 Pension	57,318	55,847	58,992	61,181
724 Cleaning & Laundry	1,883	1,260	1,400	1,400
728 Office Supplies	5,429	3,314	5,000	5,000
729 Photo Copies	5,867	6,549	5,200	5,200
730 Postage	2,616	2,371	3,500	2,500
740 Operating Supplies	16,517	16,542	17,500	17,500
740.004 Operating Supplies - Special Events	6,607	6,184	6,600	6,600
740.011 Operating Supplies - Youth Sports	24,212	16,486	15,175	15,175
740.012 Operating Supplies - Enrichment	2,135	1,515	3,700	3,700
740.013 Operating Supplies - Aquatics	379	174	500	500
740.014 Operating Supplies - Adult Sports	3,899	14,262	13,014	12,375
740.015 Operating Supplies- Delta Rocks	-	16,710	13,200	1,300
776 Building Maintenance Supplies	9,302	6,913	10,500	10,500
778 Equipment Maintenance Supplies	16,689	20,017	22,500	20,500
780 Grounds Maintenance Supplies	32,328	34,366	28,500	28,500
806 Contractual Services	41,170	42,875	52,700	44,000
806.004 Contractual Services - Special Events	3,390	8,399	6,130	9,650
806.011 Contractual Services - Youth Sports	29,647	6,679	16,273	16,273
806.012 Contractual Services - Enrichment Ctr.	-	1,074	-	5,500
806.013 Contractual Services - Aquatics	41,214	44,220	47,500	45,000
806.014 Contractual Services - Adult Sports	2,329	17,100	16,122	16,060
806.015 Contractual Services - Delta Rocks	-	-	5,000	15,600
852 Telephone	2,351	2,800	3,000	3,500
861 Mileage	41	80	200	200
862 Gasoline & Diesel	15,000	22,360	20,000	19,000
863 Vehicle Maintenance	5,908	9,583	5,000	5,000

DELTA TOWNSHIP

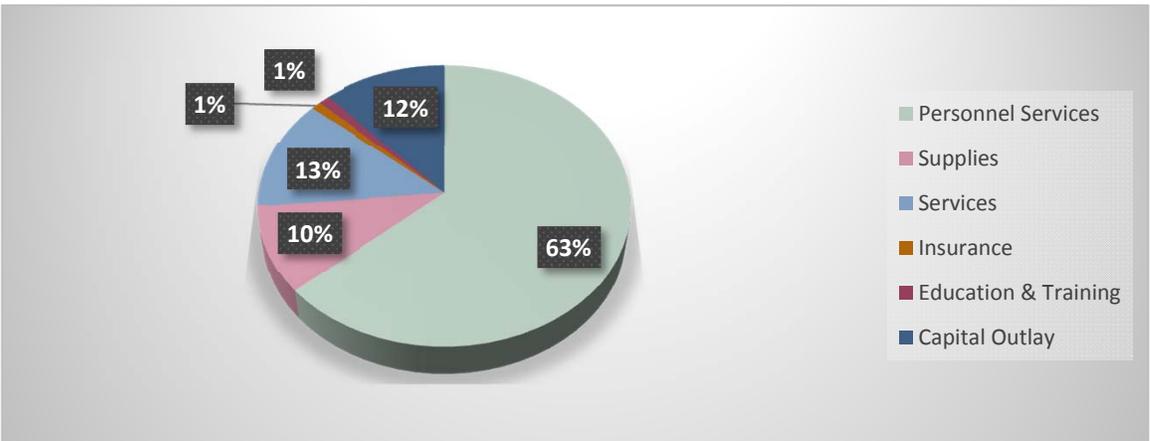
**PARKS GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending December 31:

Parks & Recreation - 751

Acct #	Actual 2013	Actual 2014	Amended 2015	Approved 2016
901 Advertising	-	60	1,000	2,000
903 Printing	803	-	500	500
911 Fleet Insurance	9,000	9,500	9,500	9,500
912 Liability Insurance	4,400	4,700	4,700	4,800
921 Electricity	11,770	11,093	12,000	12,000
922 Heat	2,676	2,871	3,200	3,200
923 Sewer & Water	4,603	4,261	4,600	4,600
931 R & M Services- Building	45	-	1,000	1,000
933 R & M Services - Equipment	2,191	6,803	9,000	6,000
942 Rentals - Equipment	905	386	1,200	1,200
957 Education & Training	843	236	1,000	1,000
959 Memberships & Dues	12,697	11,859	8,108	8,100
960 Meetings, Conf. & Seminars	2,638	5,453	6,500	6,500
970 Capital Outlay	41,478	15,737	275,500	176,900
Total Parks & Recreation	\$ 1,249,194	\$ 1,261,135	\$ 1,554,785	\$ 1,504,367
<i>Total FTEs</i>	15.0	15.5	15.5	16.0

Summary	Actual 2013	Actual 2014	Amended 2015	Approved 2016
Personnel Services	886,198	885,415	898,763	956,534
Supplies	142,897	169,953	166,289	149,750
Services	149,043	158,283	184,425	191,283
Insurance	13,400	14,200	14,200	14,300
Education & Training	16,178	17,547	15,608	15,600
Capital Outlay	41,478	15,737	275,500	176,900
Total Parks & Recreation Dept.	\$ 1,249,194	\$ 1,261,135	\$ 1,554,785	\$ 1,504,367



**AMBULANCE FUND
FY 2016 BUDGET**



DELTA TOWNSHIP

AMBULANCE FUND

Summary of Fund Balance

Fiscal Year Ending December 31:

Fund #210-651	Actual 2013	Actual 2014	Amended 2015	Approved 2016
FUND BALANCE 1/1	2,415,953	2,273,254	2,333,620	2,116,700
PLUS: Revenues	1,211,568	1,276,420	1,289,301	1,340,000
TOTAL AVAILABLE	3,627,521	3,549,674	3,622,921	3,456,700
LESS: Expenditures	(1,354,267)	(1,216,054)	(1,506,221)	(1,454,493)
FUND BALANCE 12/31	2,273,254	2,333,620	2,116,700	2,002,207
Acct # Revenues				
404 Current Tax - Real & Personal	1,203,426	1,204,528	1,250,278	1,285,350
437 Industrial Facilities Tax	22,800	23,481	17,023	29,650
665 Interest	(14,658)	48,411	22,000	25,000
Total Revenues	\$ 1,211,568	\$ 1,276,420	\$ 1,289,301	\$ 1,340,000
Expenditures				
999 Appropriation Transfers - OUT	1,199,107	1,118,254	1,405,922	1,354,893
719 OPEB Contribution	155,160	97,800	100,299	99,600
Total Expenditures	\$ 1,354,267	\$ 1,216,054	\$ 1,506,221	\$ 1,454,493
Net increase (decrease) to Fund Balance	(142,699)	60,366	(216,920)	(114,493)

REVENUES				
Taxes	1,226,226	1,228,009	1,267,301	1,315,000
Interest	(14,658)	48,411	22,000	25,000
Total Ambulance Fund Revenues	\$ 1,211,568	\$ 1,276,420	\$ 1,289,301	\$ 1,340,000
EXPENDITURES				
Transfer Out	1,199,107	1,118,254	1,405,922	1,354,893
OPEB Contribution	155,160	97,800	100,299	99,600
Total Ambulance Fund Expenditures	\$ 1,354,267	\$ 1,216,054	\$ 1,506,221	\$ 1,454,493

**ECONOMIC DEVELOPMENT
CORPORATION FUND
FY 2016 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.



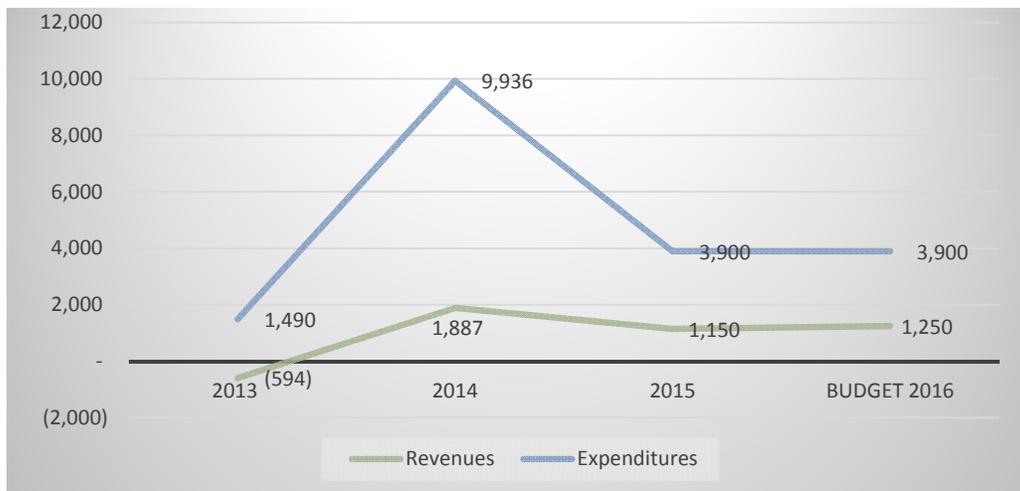
DELTA TOWNSHIP

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

Fund #244-728	Actual 2013	Actual 2014	Amended 2015	Approved 2016
FUND BALANCE 1/1	117,048	114,964	106,916	104,166
PLUS: Revenues	(594)	1,887	1,150	1,250
TOTAL AVAILABLE	116,454	116,851	108,066	105,416
LESS: Expenditures	(1,490)	(9,936)	(3,900)	(3,900)
FUND BALANCE 12/31	114,964	106,916	104,166	101,516

Acct #	Revenues				
665	Interest	(594)	1,887	1,150	1,250
	Total Revenues	\$ (594)	\$ 1,887	\$ 1,150	\$ 1,250

Expenditures					
710	Fees & Per Diem	990	690	900	900
806	Contractual Services	-	9,246	-	-
962	Contributions	500	-	3,000	3,000
999	Approp. Transfers - OUT	-	-	-	-
	Total Expenditures	\$ 1,490	\$ 9,936	\$ 3,900	\$ 3,900



OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY FY 2016 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:

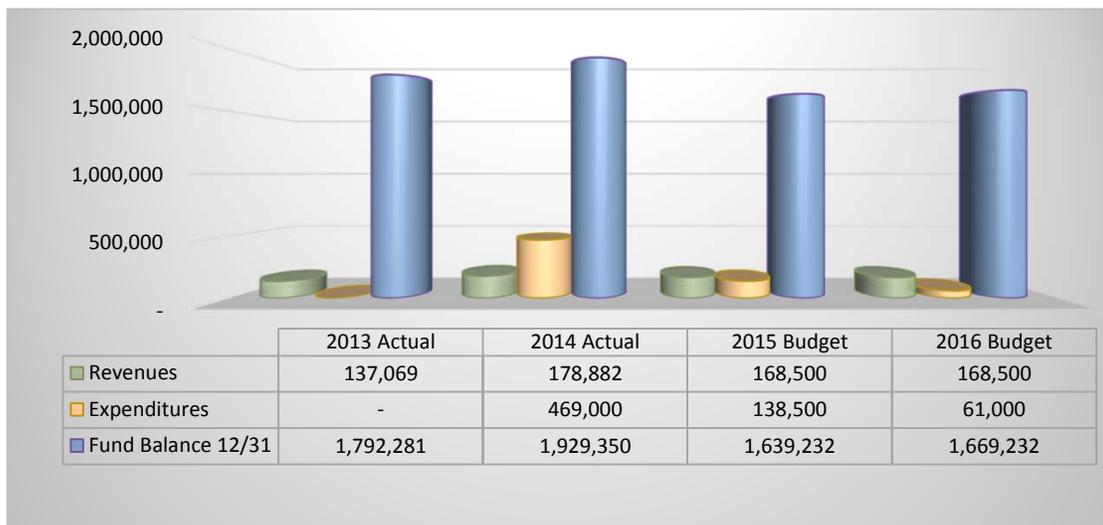
Fund #402	Actual 2013	Actual 2014	Amended 2015	Approved 2016
FUND BALANCE 1/1	1,792,281	1,929,350	1,639,232	1,669,232
PLUS: Revenues	137,069	178,882	168,500	168,500
TOTAL AVAILABLE	1,929,350	2,108,232	1,807,732	1,837,732
LESS: Expenditures	-	(469,000)	(138,500)	(61,000)
FUND BALANCE 12/31	1,929,350	1,639,232	1,669,232	1,776,732
<i>Summary of Fund Balance:</i>				
Unassigned	1,929,350	1,639,232	1,669,232	1,776,732
FUND BALANCE 12/31	1,929,350	1,639,232	1,669,232	1,776,732

Acct. # Revenues

665 Interest	(9,931)	32,382	22,000	22,000
699 Approp. Transfers - IN	147,000	146,500	146,500	146,500
Total Revenues	\$ 137,069	\$ 178,882	\$ 168,500	\$ 168,500

Expenditures

999 Approp. Transfers - OUT	-	469,000	138,500	61,000
Total Expenditures	\$ -	\$ 469,000	\$ 138,500	\$ 61,000



DELTA TOWNSHIP

CAPITAL PROJECTS FUND

Summary of Reserve Balances

Fiscal Year Ending December 31:

	Actual		Estimated		Budget		Estimated		Budget		Estimated	
	Receipts 2014	Disbursement 2014	Balance 2014	Receipts 2015	Disbursement 2015	Balance 2015	Receipts 2016	Disbursement 2016	Balance 2016	Receipts 2016	Disbursement 2016	Balance 2016
Unallocated Interest	31,882		681,726	11,500		693,226	11,500	21,000	683,726			
FACILITY RESERVES:												
Township Hall			21,000			21,000			21,000			21,000
EDC												
Police			600,000			600,000			600,000			600,000
EQUIPMENT RESERVES:												
Assessing/Gen. Activity			43,200			43,200			43,200			43,200
Clerk - Equipment	25,000		85,730	25,000		110,730	25,000		135,730			135,730
Accounting			23,900			23,900			23,900			23,900
T H & G Equipment			16,000			16,000			16,000			16,000
Cemetery												-
Fire	90,000	469,000	(109,960)	100,000		(9,960)	100,000		90,040			90,040
Building	12,000		25,506	12,000		37,506	12,000		49,506			49,506
Planning			15,360			15,360			15,360			15,360
Engineering-Vehicle & Equip.			42,500			42,500			42,500			42,500
Parks & Rec. - Equipment	20,000		184,269	20,000	138,500	65,769	20,000	40,000	45,769			45,769
Parks & Rec. - Projects			10,000			10,000			10,000			10,000
Other												
	\$ 178,882	\$ 469,000	\$ 1,639,230	\$ 168,500	\$ 138,500	\$ 1,669,230	\$ 168,500	\$ 61,000	\$ 1,776,730	\$ 168,500	\$ 61,000	\$ 1,776,730

DELTA TOWNSHIP

OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY FY2016 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 2016, the General Fund has one major purchase planned, which is the purchase of park land from the City of Lansing. Although the final price has not been determined, it is estimated that the Township will pay for the park over a five year period. The estimated total cost is \$600,000. This will have a direct impact on the General Fund, as will be paid from General Fund fund balance that has been set aside for land purchases. We plan to continue maintaining our Capital Projects reserve funds for the foreseeable future.

The Wastewater Fund will have a significant improvement projects under construction in 2016. A 2.8 million dollar "facelift" to the treatment plant will take place during the 2016 year. This project will be financed with operating cash reserves that have been accumulated of the last several years in anticipation of this project. We don't anticipate this project will adversely affect the current rates the township charges customers for sewer services.

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 (2016-2021). They are reviewed annually in order to reflect changing economic conditions as well as the changing needs of the township.

The projects may not all be approved by the Manager and/or Township Board at the time the budget is adopted. Some may be denied due to lack of funds and some may need further review and

DELTA TOWNSHIP

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

Department	Description	Actual 2014	Amended 2015	Approved 2016
Manager's Office	Computers/Related	2,500	3,000	2,500
		2,500	3,000	2,500
Clerk's Office	Computers/Related	1,500		2,000
	Miscellaneous		1,500	
		1,500	1,500	2,000
IT	Windows 8 Upgrade		6,000	
	ESRI Spatial Analyst			3,000
	Computer Equipment & GIS	30,000	24,000	27,000
		30,000	30,000	30,000
Acct/Treasurer	Computer Replacement	2,700	4,400	2,500
	Printer Replacement		1,200	1,200
	Office Furniture	1,600		
		4,300	5,600	3,700
Assessing	Computers/Related	700	700	700
		700	700	700
Twp. Hall & Grounds	Custodial Equipment	3,000	2,500	1,500
	Landscape - Admin. Bldg.		5,000	
	Sheriff Building		5,000	
	Entry Door Replacement - Comm. Ctr.		6,500	
	Admin. East Entrance Roofing		3,000	
	Enrichement Ctr.		5,000	5,900
	Furniture, Tables, Chairs	4,000	5,000	3,000
	Parking Lot Repairs	29,000		8,000
	Flooring Improvements	8,500	3,000	
	Parking Lot Lights			6,200
	Miscellaneous	1,500	1,500	1,000
		46,000	36,500	25,600
	General Activity	Miscellaneous	10,000	10,000
Land Acquisition				120,000
Pool Car Replacement				21,000
		10,000	10,000	151,000

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Actual 2014	Amended 2015	Approved 2016
Cemetery	Miscellaneous	7,500	2,500	2,500
	Scatter Garden (Hillside)		25,000	
	Delta Ctr. Fence Replacement (N. Side)		8,000	
	Plot Staking (Hillside)		9,000	
	Road Paving (Hillside)			20,000
	Grave Scanning			25,000
	Mower Replacement	7,000	7,000	7,000
		14,500	51,500	54,500
Sheriff	Weighmaster Vehicle		30,000	3,000
			30,000	3,000
Fire	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	
	Thermal Image Camera Replacement			10,000
	Bullex Rescue Mannequin			2,250
	Treadmill Replacement			3,000
	Fire & EMS Training Tower			37,500
	Replacement Vehicle	19,000		
		491,500	19,400	52,750
EOC	Miscellaneous Equipment		12,000	
	Warning Siren Equip./Dispatch Software			5,000
			12,000	5,000
Building	Office Reconstruction	4,500		
	Office Computers & Furniture		4,500	4,500
	Miscellaneous	500	500	500
		5,000	5,000	5,000
Recycling (PW)	Miscellaneous	500	500	500
		500	500	500

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Actual 2014	Amended 2015	Approved 2016
Roads	Non-Motorized Transportation Plan	125,000		
	New Sidewalk / Pathway Construction		100,000	150,000
	North Canal Sidewalk Construction		75,000	
		125,000	175,000	150,000
Engineering	Computer/Related	500	1,200	1,200
		500	1,200	1,200
Ambulance	Ferno Cots	5,500		
	Miscellaneous	10,000		
	CPR Devices		36,000	20,000
	Copy Machine		3,500	
	Replacement Suction Units		2,500	
	Electronic Thermometers		2,500	2,500
	Respiratory Fit Machine		4,400	
	Replacement Stretcher			18,000
	Replacement Stair Chair			3,000
	Bullex Rescue Mannequin			2,250
	MCT/EMS Tablet Replacements			12,500
	Fire & EMS Training Tower			37,500
	Replacement Ambulance		188,000	
			15,500	236,900
Planning	Computer/Related		1,200	2,000
			1,200	2,000
Parks & Rec.	Park Restrooms	25,000		8,900
	Replace Mowers	12,000	11,000	11,000
	Park Improvements		89,000	50,000
	Pickleball Courts - Delta Mills		65,000	65,000
	Pickup Truck		28,000	40,000
	Backhoe		80,500	
	Small Equipment	4,000	2,000	2,000
		41,000	275,500	176,900
Total Capital Outlay - General Fund:		\$ 788,500	\$ 895,500	\$ 762,100

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Actual 2014	Amended 2015	Approved 2016
Sewer Fund	Computers & Related (GIS Equip.)	3,000	3,000	3,000
	Return Pump Rebuild		7,500	7,500
	Belaire Hills Liftstation		350,000	
	Lime Silo Day Tank Replacement		20,000	
	Rebuild Raw Pump	30,000	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	8,000
	Lighting Mixer Replacement		4,000	4,000
	Plant Upgrades			320,500
	MDM Hardware/Software			25,000
	SCADA Backup Software			9,000
	Replacement Vehicles	30,000	17,000	
Total Capital Outlay - Sewer Fund:		\$ 392,500	\$ 466,500	\$ 407,000
Water Fund	Computer/Related	3,000	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	20,000
	MDM Hardware/Software			25,000
	SCADA Backup Software			9,000
	Isolation Vavles			4,000
Utility Box Replacement		6,000	6,000	
Total Capital Outlay - Water Fund:		\$ 216,000	\$ 259,000	\$ 67,000
Total Capital Outlay - All Funds:		\$ 1,397,000	\$ 1,621,000	\$ 1,236,100

NOTE: Please consult individual departments and/or funds for more detailed explanation of Capital Outlay item.



DEBT SERVICE FUND FY 2016 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:

Fund #301-905	Actual 2013	Actual 2014	Amended 2015	Approved 2016
FUND BALANCE 1/1	34,389	33,131	33,792	33,917
PLUS: Revenues	394,618	392,961	388,000	433,050
TOTAL AVAILABLE	429,007	426,092	421,792	466,967
LESS: Expenditures	(395,876)	(392,300)	(387,875)	(432,875)
FUND BALANCE 12/31	33,131	33,792	33,917	34,092

Acct# Revenues

404 Current Taxes - Real	-	-	-	-
437 Industrial Facilities Taxes	-	-	-	-
665 Interest	(932)	1,411	450	500
667 Rental Income	395,550	391,550	387,550	432,550
Total Revenues	\$ 394,618	\$ 392,961	\$ 388,000	\$ 433,050

Expenditures

964 Refunds & Rebates				
991 Debt - Principal	100,000	100,000	100,000	150,000
995 Debt - Interest	295,550	291,550	287,550	282,550
998 Paying Agent Fees	326	750	325	325
Total Expenditures	\$ 395,876	\$ 392,300	\$ 387,875	\$ 432,875



**MI Municipal Bond Authority
(Refunded 2012)
2000 Water Revenue Bonds
Series A**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
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
	-	31,875	725,000	31,875	788,750

Series B

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
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
	-	46,687.50	975,000	46,687.50	1,068,375

**2015 Refunding GO Bonds
(Water System)
Original Amount \$6,500,000
JP Morgan Chase
2.31%**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2016	390,000	52,734		48,279	491,013
2017	385,000	48,279		43,832	477,111
2018	430,000	43,832		38,866	512,698
2019	425,000	38,866		33,957	497,823
2020	470,000	33,957		28,528	532,485
2021	460,000	28,528		23,215	511,743
2022	505,000	23,215		17,383	545,598
2023	495,000	17,383		11,666	524,049
2024	485,000	11,666		6,064	502,730
2025	525,000	6,064		-	531,064
	4,570,000	304,524		251,790	5,126,314

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

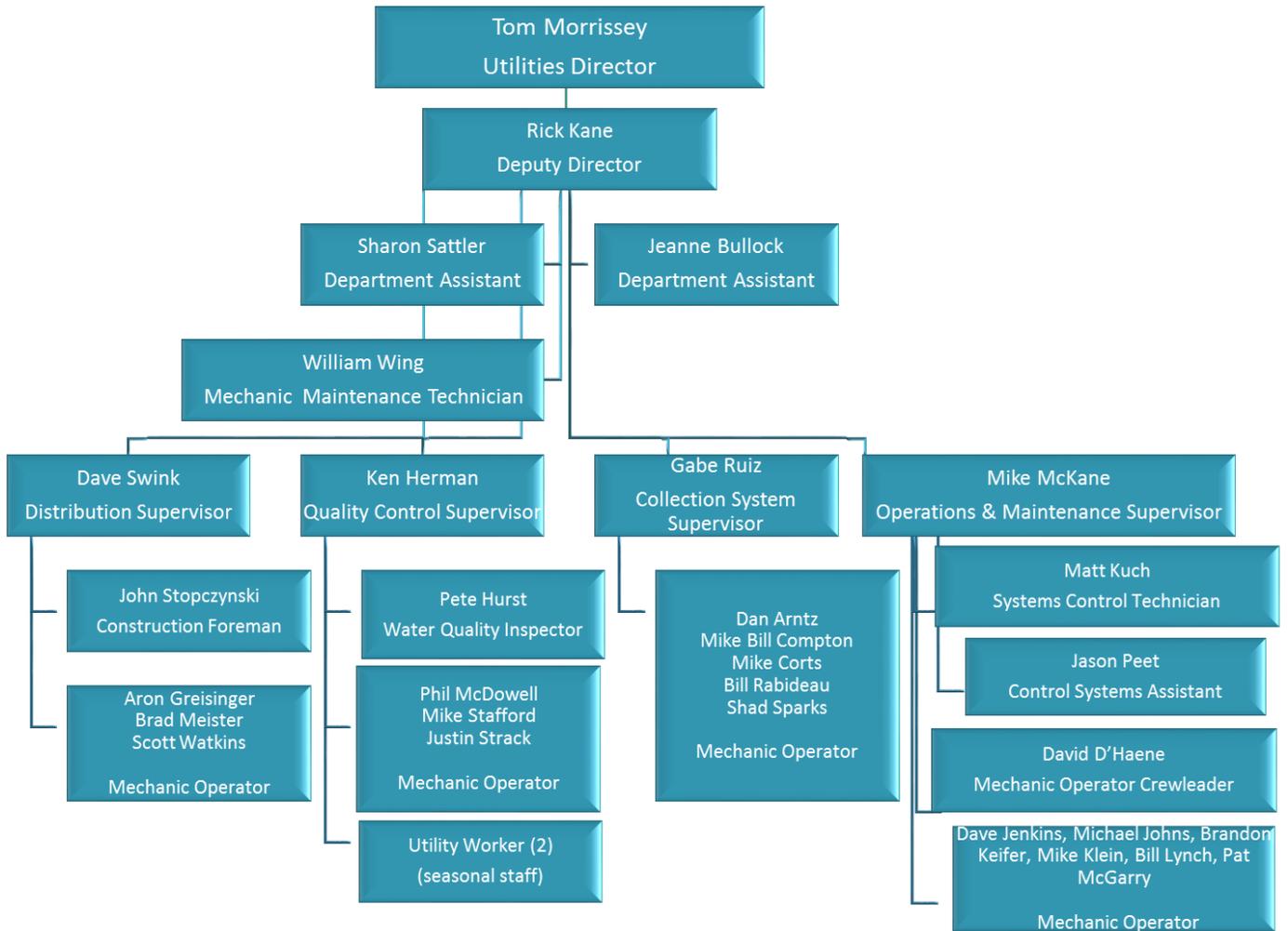
	April 1st	October 1st	Totals
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	Principal		Interest		
	301-905-991	301-905-995	301-905-991	301-905-995	
2016	150,000.00	142,775.00		139,775.00	432,550.00
2017	150,000.00	139,775.00		136,775.00	426,550.00
2018	200,000.00	136,775.00		132,775.00	469,550.00
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
	6,600,000.00	2,026,975.00	-	1,884,200.00	10,511,175.00

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		
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
	3,300,000.00	151,500.00		118,500.00	3,570,000.00

UTILITIES DEPARTMENT FY 2016 BUDGET



DELTA TOWNSHIP

**UTILITY DEPARTMENT
WATER AND WASTEWATER**

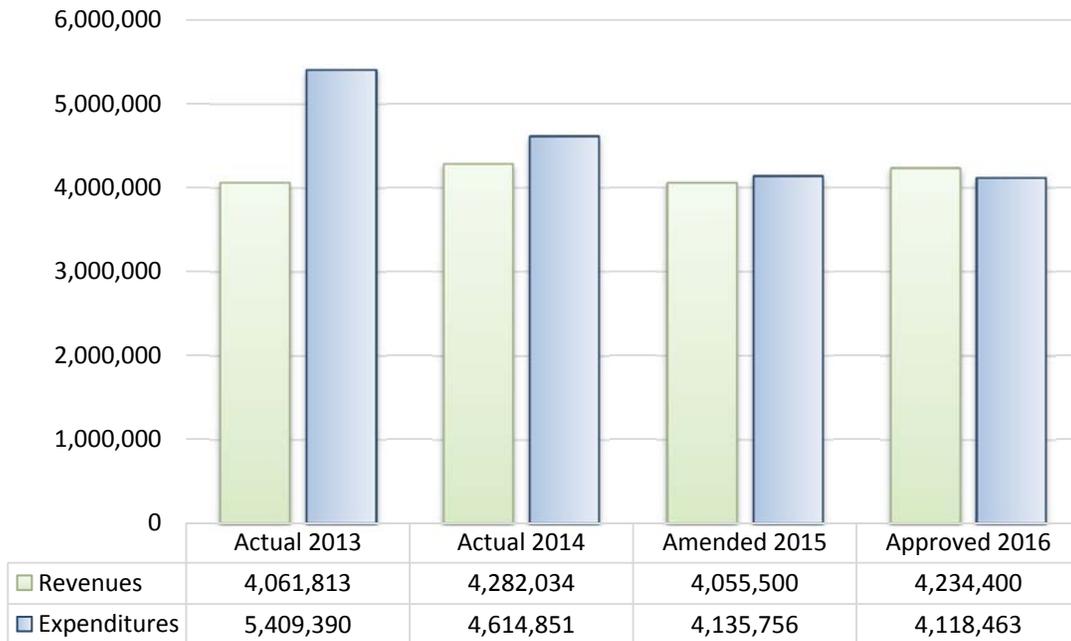
The Utility Department ensures that the operations of the sanitary sewer and public water systems meet the requirements of state and federal law, provides some internal computer and vehicle support services, a variety of information relating to the sanitary sewer and public water systems, safe drinking 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.

Wastewater Budget History



DELTA TOWNSHIP

Wastewater Division

Objectives

- To reduce electric consumption by 5%.
- To reduce vehicle fuel for the entire Utility Department by 5%.
- 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.
- To continue providing efficient and economical ways for disposing of treated wastewater solids, by recycling them on land as fertilizer.
- To continue televising for illegal taps into the sanitary or storm sewer systems.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Number Of Sewer Customers	9,305	9,325	10,263	9,420
Miss Dig Requests	2,748	2,000	2,498	2,388
Solid Waste Recycled - Dry Ton	910	900	880	910
Sewer Main Blockages	0	0	6	2
Electrical Usage - Treatment Plant	3,500,000	3,550,000	2,887,187	2,745,000
Vehicle Fuel - Utility Vehicles (Gallons)	19,000	17,000	18,126	17,422
Miles Of Sanitary Sewers Installed Delta	0	0	0	0
Sewer Inquiries Received & Resolved	30	30	63	48
Number Of Feet Of Sanitary Sewers Cleaned	400,000	425,000	321,106	286,635

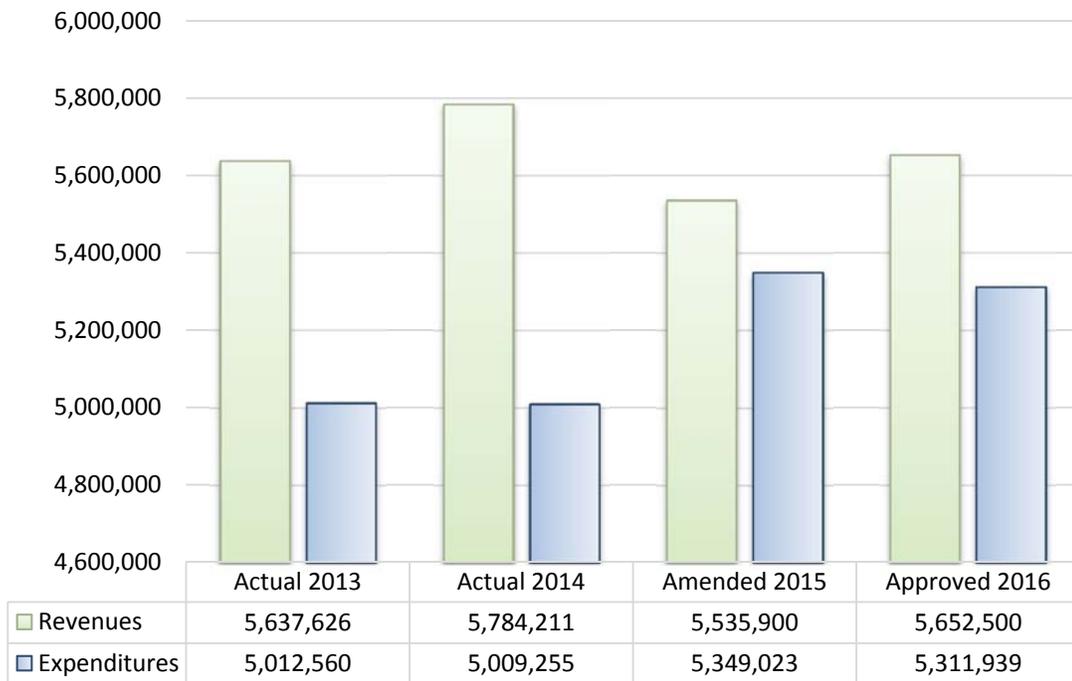
DELTA TOWNSHIP

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.

Water Budget History



DELTA TOWNSHIP

Water Division

Objectives

- To reduce energy by 5%.
- To reduce vehicle fuel for the entire Utility Department by 5%.
- To inspect and paint 400 fire hydrants to ensure that they are properly functioning to support fire fighting throughout the Township.
- To perform 300 cross connection inspections or re-inspections to prevent contamination from the Township's water system.

OUTPUT INDICATORS	2013	2014	2015	TARGET 2016
Number Of Water Customers	9,125	9,140	9,267	9,223
Energy Usage – Utility Operations (MCF)	700	725	750	725
Number Of Hydrants Painted	200	300	378	275
Miles Of Water Mains Installed In Delta	0.87	0.25	1.48	0
Miss Dig Stakeouts Of Utilities Performed	2,748	2,000	2,498	2,388
Water Meters Installed- Residential/Commercial	10/6	20/20	55/8	37/10
Cross Connection Inspections/Reinspections	250	240	313	350
Water Purchased From LBW&L-Billion Gallons	1.30	1.20	1.30	1.03
Cost Of Water From LBWL - Per MCF	13.02	13.02	14.20	13.03
Water Samples Tested (System)	240	240	240	240
Percent Of Water Samples Meeting State/Federal Standards	100%	100%	100%	100%
Radio End Units Installed	9,000	9,100	9,260	9,215



DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
617	Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment.	20,000
618	Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system.	100,000
641	Other Charges for Services	59,000
	Vehicle maintenance from Eaton Co.	44,000
	Other vehicle maintenance.	15,000
646	Sewer Sales 2014 Actual plus 2% rate increase June, 2015.	3,906,000
662	Late Payment Penalties	48,000
665	Investment Income Projected 1.5% earnings.	90,000
666	Interest on Assessments	11,400
	Total Sewer Fund Revenues	\$ 4,234,400

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	1,372,389
703	Salaries & Wages - Temporary	10,000
704	Salaries & Wages - Overtime	10,000
706	Salaries & Wages - Longevity 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.	31,551
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	108,560
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	32,815
719	Health Insurance	525,406
	Premiums	344,158
	OPEB	130,000
	Wellness Program	5,000
	Retiree Premiums	46,248
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	46,387

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	168,050
724	Cleaning & Laundry	9,000
	Uniforms	6,500
	T-shirts	1,000
	Rug Runners	1,500
728	Office Supplies	7,000
729	Photo Copies	100
730	Postage	27,500
	Wastewater Division	3,000
	Utility Bills	24,500
731	Publications	100
740	Operating Supplies	10,000
	Smoke Bombs - Dye Testing Equipment	1,000
	Custodial Supplies	3,500
	Safety Equipment	2,000
	Other Supplies	3,500
743	Chemicals	230,000
	Salt (odor control)	1,000
	Lime	50,000
	Ferric Chloride	164,500
	Bio Augmentation	9,000
	Acids	5,000
	Calcium Chloride	500

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
744	Laboratory Supplies	11,500
	Biological Testing	2,000
	Reagents	5,000
	Equipment	3,500
	Wet Testing (whole effluent toxicity)	1,000
759	Tools	2,500
776	Repair & Maintenance - Building Supplies	11,000
	Paint, Brushes, Rollers, Supplies	3,000
	Liftstation Vinyl Fence	1,500
	Lighting, Bulbs, Ballasts	1,000
	Pipe, Heaters, Blowers	1,000
	Tank Coatings	1,500
	Other Building Maintenance Items	3,000
778	Repair & Maintenance - Equipment	125,000
	PLC, Allen Bradley SLC505, Control Boards	25,000
	UV Lamps	20,000
	Odor Control Anodes	25,000
	Carbon for Odor Control Units	10,000
	Operational Computers (industrial)/Parts, Camera Parts	20,000
	Motors, Couplings, Valves, Hose, Tubing, Equip. Batteries, Gaskets, Belts, Sealants	25,000
780	Repair & Maintenance - Grounds	7,000
	Materials and equipment for landscaping and snow removal; yard hose, mowers & parts, grass seed, shrubbery, wood chips, snow blowers & parts, trees.	
803	Audit Fees	8,500
804	Accounting Fees	145,000

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
806	Contractual Services	33,500
	Granger Land (Grit)	2,000
	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)	4,500
	Wastewater License Renewal	1,000
	Point & Pay Credit Card Fees	10,000
808	Legal Fees	1,000
812	Collection Fees	800
820	Administration Fees	100,000
821	Engineering Fees	10,000
	Internal and external engineering fees.	
852	Telephone	18,000
	Telephone/Cell Phone Services, Fiber Service and Answering Service.	
853	Miss Dig	500
	Split between water and sewer funds.	

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
862	Gasoline	33,000
	Gas & Diesel Fuel	25,000
	Oil, Grease, Lubricants	8,000
863	Vehicle Maintenance	41,000
	Filters, Tires, Batteries, Outside Vehicle Repairs and Parts	17,000
	Oil Tests, Belts, etc.	4,000
	Outside Service for Department Vehicles & Eaton Co. Sheriff	20,000
911	Insurance - Fleet	13,500
912	Insurance - Liability	88,000
921	Electricity	375,000
	Consumption is down but rates are up.	
922	Heat	15,000
923	Water & Sewer	3,700
931	Repair & Maintenance - Building	15,000
	Clean Electrical Switch Gear	6,500
	Electrical Work	2,000
	Outside Sewer Repairs	6,500
933	Repair & Maintenance - Equipment	12,000
	Services from outside contractors.	
934	Repair & Maintenance - Other	33,905
	Funds for Carrier Creek assessment.	
957	Education & Training	1,200

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
959	Membership & Dues State of Michigan fees; NPDES & stormwater permits, biosolids fees, and inspection fees.	15,000
960	Meetings, Conferences & Seminars	2,000
970	Capital Outlay	407,000
	Computers	3,000
	Rebuild Raw Pump (6 of 8)	30,000
	Lighting Mixer Replacement (2 of 3)	4,000
	Return Pump Rebuild (3 of 3)	7,500
	Vactor Tanks and Hose	8,000
	Phase 1 of WWTP Upgrade	
	Overhead doors (5 ea.)	22,500
	Barscreens	5,500
	Grit Blower	5,000
	Ferric Pump	2,500
	Transfer Switches	3,500
	Biotower Arm	125,000
	Liftstation Pumps (4 ea.)	72,000
	Boiler (1 of 2)	75,000
	Field Gymmy Hydraulics (1 of 2)	5,000
	Muffle Furnace	4,500
	MDM Hardware/Software (customer portal) 1/2 - installed 2010	25,000
	Backup SCADA Software 1/2	9,000
	TOTAL SEWER EXPENSES	<u><u>\$4,118,463</u></u>

DELTA TOWNSHIP

SEWER FUND
Detail of Revenues & Expenditures
 Fiscal Year Ending December 31:

Sewer Fund #590		Actual	Actual	Amended	Approved
		2013	2014	2015	2016
Acct # Revenues					
617	Main Charges	39,074	-	20,000	20,000
618	Capital Charges	105,967	171,690	100,000	100,000
641	Other Charges for Services	39,664	65,920	50,000	59,000
646	Sewer & Water Sales	3,749,297	3,826,421	3,738,500	3,906,000
662	Late Payment Penalties	44,806	46,319	45,000	48,000
665	Investment Income	(41,865)	151,156	90,000	90,000
666	Interest on Assessments	12,293	14,149	12,000	11,400
Total Revenues		\$ 4,061,813	\$ 4,282,034	\$ 4,055,500	\$ 4,234,400
Expenditures					
702	Salaries & Wages - Regular	1,302,722	1,349,345	1,369,203	1,372,389
703	Salaries & Wages - Temporary	32,167	7,194	10,000	10,000
704	Salaries & Wages - OT	12,364	11,047	10,000	10,000
706	Salaries & Wages - Longevity	31,333	30,055	35,826	31,551
715	F.I.C.A.	102,654	104,787	108,644	108,560
717	Worker's Comp. Insurance	29,197	27,418	33,564	32,815
719	Health Insurance	404,235	442,076	506,566	525,406
720	Life, Dental & LTD Insurance	43,057	42,560	46,809	46,387
721	Pension	151,410	161,795	166,872	168,050
724	Cleaning & Laundry	7,542	7,972	9,000	9,000
728	Office Supplies	4,689	1,041	7,000	7,000
729	Photo Copies	75	105	100	100
730	Postage	21,508	27,363	27,000	27,500
731	Publications	29	133	100	100
740	Operating Supplies	10,361	7,375	10,000	10,000
743	Chemicals	213,836	212,613	235,000	230,000
744	Lab Supplies	10,200	7,997	10,000	11,500
759	Tools	2,233	949	2,500	2,500
776	Building Maintenance Supplies	10,898	7,958	11,000	11,000
778	Equipment Maintenance Supplies	115,158	118,503	125,000	125,000
780	Grounds Maintenance Supplies	2,898	8,021	7,000	7,000
803	Audit Fees	8,040	8,040	8,000	8,500
804	Accounting Fees	144,324	141,402	140,000	145,000
806	Contractual Services	44,129	55,565	28,500	33,500
808	Legal Fees	-	-	1,000	1,000
812	Collection Fees	631	608	-	800
820	Administration Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	7,969	5,167	7,000	10,000

DELTA TOWNSHIP

SEWER FUND
Detail of Revenues & Expenditures
 Fiscal Year Ending December 31:

Sewer Fund #590	Actual 2013	Actual 2014	Amended 2015	Approved 2016
851 Radio Maintenance	122	-	-	-
852 Telephone	20,390	19,836	18,000	18,000
853 Miss Dig	-	865	500	500
862 Gasoline & Diesel	30,724	39,297	33,000	33,000
863 Vehicle Maintenance	32,466	32,462	21,000	41,000
911 Fleet Insurance	11,700	12,500	13,125	13,500
912 Liability Insurance	84,100	89,500	93,975	88,000
921 Electricity	395,303	378,612	375,000	375,000
922 Heat	5,480	12,149	15,000	15,000
923 Sewer & Water	2,788	3,062	3,700	3,700
931 R & M Services - Building	36,289	4,356	15,000	15,000
933 R & M Services - Equipment	28,422	39,141	12,000	12,000
934 R & M Services - Other	-	-	35,072	33,905
957 Education & Training	745	219	1,200	1,200
959 Memberships & Dues	15,679	15,986	15,000	15,000
960 Meetings, Conf. & Seminars	616	849	2,000	2,000
970 Capital Outlay	-	-	466,500	407,000
Total Expenditures	\$ 5,409,390	\$ 4,614,851	\$ 4,135,756	\$ 4,118,463
<i>Total FTEs</i>	25.00	25.00	25.00	25.00

SUMMARY

Revenues

Main, Capital & Other Charges	145,041	171,690	120,000	120,000
Sewer & Water Sales	3,749,297	3,826,421	3,738,500	3,906,000
Investment/Interest Income	(29,572)	165,305	102,000	101,400
Other Income	197,047	118,619	95,000	107,000
Total Sewer Revenues	\$ 4,061,813	\$ 4,282,034	\$ 4,055,500	\$ 4,234,400

Expenditures

Personnel Services	2,109,139	2,176,276	2,287,484	2,305,158
Supplies	399,427	400,029	443,700	440,700
Services	874,439	857,615	830,972	864,105
Insurance	95,800	102,000	107,100	101,500
Capital Outlay	-	-	466,500	407,000
Total Sewer Expenditures	\$ 5,409,390	\$ 4,614,851	\$ 4,135,756	\$ 4,118,463



DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
618	Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system.	50,000
641	Other Charges for Services Rendered Fees charged for water installations done by Water Div. employees.	75,000
646	Water Sales Calculation on last 12 months actual + 3% increase June, 2016.	5,230,000
650	Other Operating Revenue NSF and disconnection fees.	15,000
662	Late Payment Penalties	48,000
665	Interest Income Projected 1% earnings.	70,000
666	Interest on Special Assessments	18,000
667	Rent Income	140,500
670	Other Interest Income GM Water Tower Agreement.	6,000
	<i>Total Water Revenues</i>	<u><u>\$ 5,652,500</u></u>

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
702	Salaries & Wages - Regular	494,898
703	Salaries & Wages - Temporary	4,000
704	Salaries & Wages - Overtime	10,000
706	Salaries & Wages - Longevity 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.	14,202
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	39,873
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	15,106
719	Health Insurance	154,638
	Premiums	103,948
	OPEB	38,000
	Wellness Program	2,500
	Retiree Premiums	10,190
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	15,419
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	59,789

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
724	Cleaning & Laundry	3,500
	T-shirts	500
	Rug Runners	500
	Uniforms	2,500
728	Office Supplies	5,500
730	Postage	28,000
	Water Postage	500
	Monthly Utility bills	27,500
740	Operating Supplies	63,000
	Large Meter Replacement	20,000
	Copper	18,000
	Clamps and Fittings (stainless steel)	10,000
	Lead Free Stock Supplies	15,000
740.001	BWL Billings	2,405,800
	Wholesale water purchase from LBWL.	
743	Chemicals	500
	Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.	
759	Tools	1,500
776	Repair & Maintenance - Building Supplies	9,000
	Hydrants and Supplies	2,000
	Paint, Brushes, Rollers and Supplies	2,000
	Lighting, Ballasts, Bulbs	1,000
	Other Building Maintenance Items	4,000

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
778	Repair & Maintenance - Equipment Supplies	19,000
	PLC, Allen Bradley SLC505, Circuit Board	5,000
	Operational Computers (industrial) / Parts	5,000
	Motors, Couplings, VFD Drives	9,000
780	Repair & Maintenance - Grounds	3,000
	Yard Hose, Hand Mowers, Mower Parts, Grass Seed	1,000
	Snow Removal Equipment	1,000
	Shrubbery, and Wood Chips for Wells and Utility Ops	1,000
803	Audit Fees	8,200
804	Accounting Fees	145,000
805	Consultant Fees	1,500
	Stage 2 Water Quality - State of Michigan.	
806	Contractual Services	35,000
	Building Computer Monitoring	400
	Waste Management	2,000
	Lab Testing	7,000
	CDL Testing	600
	Consumer Confidence Report (BWL)	500
	Drug Testing	2,000
	Sensus Radio Read Maintenance (1 of 2 - Sewer Fund on other)	4,000
	Software Support:	8,000
	Water, Accounting, SCADA, GIS	
	State of Michigan License Renewals	500
	Point & Pay Credit Card Fees	10,000

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
820	Administration Fees	100,000
821	Engineering Fees	4,000
851	Radio Maintenance	
852	Telephone Telephone/Cell service - Fiber Service, Snow Tower.	15,000
853	Miss Dig Split between water and sewer funds.	500
862	Gasoline	17,000
	Gas and Diesel Fuel	15,000
	Oils and Propane	2,000
863	Vehicle Maintenance	12,000
	Filters, Tires, Batteries, Outside Repairs, Parts	7,000
	Internal Charges for Water Fund Vehicle Maintenance	5,000
911	Insurance - Fleet	13,000
912	Insurance - Liability	22,000
921	Electricity Water pumping sites.	95,000
922	Heat	8,000
923	Water & Sewer Water and Sewer service - Utility Ops building.	1,050

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	Approved 2016
931	Repair & Maintenance - Building	40,000
	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
931	Well Abandonment	10,000
	Shared cost to close wells after connection to Township water system.	
933	Repair & Maintenance - Equipment	10,000
	Boiler, Air Compressor, and Fire Ext. Services	5,000
	Clean Exterior of 2 Tanks	5,000
957	Education & Training	2,000
959	Membership & Dues	16,400
	Water Licenses - State of Michigan	400
	Mid-Michigan Water Authority	1,000
	Tri-County Ground Water Management Board	10,000
	AWWA	150
	MRWA	180
	SCMWA	150
	State of Michigan Water Fees	4,400
	Other	120
960	Meetings, Conferences & Seminars	800
	Miscellaneous State Meetings	400
	MRWA	200
	Emergency Meals	200

DELTA TOWNSHIP

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

<u>Acct #</u>	<u>Description</u>		Approved 2016
970	Capital Outlay		67,000
	Computers	3,000	
	Utility Box Replacement (2 of 2)	6,000	
	MDM Hardware/Software Customer Portal 1/2 - Installed 2010	25,000	
	SCADA Backup Software 1/2	9,000	
	1/2 Ton Pickup 2WD	20,000	
	Creyts Rd. Isolation Valves	4,000	
991	Debt - Principal		1,060,000
	2012 Refinanced Revenue Bonds	310,000	
	2013 Water Improvement Bonds	400,000	
	2015 Refinanced Bonds	350,000	
995	Bond Interest		281,014
998	Paying Agent Fees		750
	Total Water Expenses		<u>\$5,311,939</u>

DELTA TOWNSHIP

WATER FUND
Detail of Revenues & Expenditures
 Fiscal Year Ending December 31:

Water Fund #591

Acct #	Revenues	Actual 2013	Actual 2014	Amended 2015	Approved 2016
617	Main Charges	36,552	-	25,000	-
618	Capital Charges	137,775	64,415	25,000	50,000
641	Other Charges. for Services Rendered	94,930	103,662	70,000	75,000
646	Water & Sewer Sales	4,945,650	5,027,329	5,099,700	5,230,000
650	Other Operating Revenue	17,896	14,753	15,500	15,000
662	Late Payment Penalties	58,171	60,780	58,000	48,000
665	Interest Income	(23,304)	120,740	67,200	70,000
666	Interest on Special Assessments	14,752	24,610	18,000	18,000
667	Rents	137,970	139,860	140,000	140,500
670	Other Interest Income	9,415	8,283	17,500	6,000
	Total Revenues	\$ 5,637,626	\$ 5,784,211	\$ 5,535,900	\$ 5,652,500

Acct #	Expenditures	Actual 2013	Actual 2014	Amended 2015	Approved 2016
702	Salaries & Wages - Regular	442,232	479,206	478,188	494,898
703	Salaries & Wages - Temporary	7,560	6,504	6,000	4,000
704	Salaries & Wages - OT	7,483	7,123	10,000	10,000
706	Salaries & Wages - Longevity	12,808	13,487	13,714	14,202
715	F.I.C.A.	34,269	37,306	38,558	39,873
717	Worker's Comp. Insurance	10,842	11,836	10,926	15,106
719	Health Insurance	125,692	129,027	140,632	154,638
720	Life, Dental & LTD Insurance	13,708	14,478	14,762	15,419
721	Pension	46,231	63,584	57,634	59,789
724	Cleaning & Laundry	3,426	2,822	3,500	3,500
728	Office Supplies	7,750	2,629	5,500	5,500
730	Postage	21,447	26,997	26,500	28,000
740	Operating Supplies	55,665	69,598	63,000	63,000
740.001	Operating Supplies - BW&L	2,215,259	2,182,483	2,396,859	2,405,800
743	Chemicals	152	139	500	500
759	Tools	1,768	489	1,500	1,500
776	Building Maintenance Supplies	12,582	7,721	9,000	9,000
778	Equipment Maintenance Supplies	31,360	95,701	19,000	19,000
780	Grounds Maintenance Supplies	5,708	3,489	3,000	3,000

DELTA TOWNSHIP

WATER FUND
Detail of Revenues & Expenditures
 Fiscal Year Ending December 31:

Water Fund #591	Actual 2013	Actual 2014	Amended 2015	Approved 2016
803 Audit Fees	8,040	8,040	8,200	8,200
804 Accounting Fees	144,324	141,402	137,000	145,000
805 Consultant Fees	-	-	1,500	1,500
806 Contractual Services	36,552	28,272	25,000	35,000
820 Administrative Fees	100,000	100,000	100,000	100,000
821 Engineering Fees	20,735	6,956	7,000	4,000
852 Telephone	14,251	13,429	15,000	15,000
853 Miss Dig	1,005	865	500	500
862 Gasoline & Diesel	22,697	19,082	19,000	17,000
863 Vehicle Maintenance	8,583	12,932	12,000	12,000
911 Fleet Insurance	12,100	12,900	13,550	13,000
912 Liability Insurance	20,800	22,100	23,200	22,000
921 Electricity	75,587	83,443	87,000	95,000
922 Heat	3,536	7,336	10,000	8,000
923 Sewer & Water	1,038	1,032	1,050	1,050
931 R & M Services - Building	65,733	11,214	40,000	40,000
931.001 R & M Services-Well Abandonment	10,530	9,250	7,000	10,000
933 R & M Services - Equipment	16,142	5,037	5,000	10,000
957 Education & Training	956	1,474	2,000	2,000
959 Memberships & Dues	17,812	16,955	16,400	16,400
960 Meetings, Conf. & Seminars	272	512	800	800
970 Capital Outlay	-	-	259,000	67,000
991 Bond Principal	-	-	950,000	1,060,000
995 Bond Interest	346,653	330,300	308,800	281,014
998 Paying Agent Fees	263	750	1,250	750
Total Expenditures	\$ 5,012,560	\$ 5,009,255	\$ 5,349,023	\$ 5,311,939
Total FTEs	7.5	8.0	8.0	8.0

DELTA TOWNSHIP

WATER FUND
Detail of Revenues & Expenditures
Fiscal Year Ending December 31:

Water Fund #591

	Actual 2013	Actual 2014	Amended 2015	Approved 2016
<i>SUMMARY</i>				
<i>Revenues</i>				
Main, Capital & Other Charges	269,257	168,077	120,000	125,000
Water & Sewer Sales	4,945,650	5,027,329	5,099,700	5,230,000
Other Revenues	332,547	430,605	213,500	203,500
Investment/Interest Income	863	153,633	102,700	94,000
<i>Total Water Revenues</i>	<u>\$ 5,637,626</u>	<u>\$ 5,784,211</u>	<u>\$ 5,535,900</u>	<u>\$ 5,652,500</u>
<i>Expenditures</i>				
Personnel Services	700,825	762,551	770,414	807,925
Supplies	2,355,192	2,392,172	2,528,359	2,538,800
Services	547,915	467,231	494,450	521,450
Insurance	32,900	35,000	36,750	35,000
Capital Outlay	-	-	259,000	67,000
Bond/Debt Etc.	415,116	334,171	1,260,050	1,341,764
<i>Total Water Expenditures</i>	<u>\$ 5,012,560</u>	<u>\$ 5,009,255</u>	<u>\$ 5,349,023</u>	<u>\$ 5,311,939</u>

GLOSSARY OF TERMS

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

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.

TABLE OF ACRONYMS

ASA	Amateur Softball Association
AWWA	American Water Works Association
CDP	Census Designated Place
CFS	Calls for service
CGFM	Certified Government Financial

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

TABLE OF ACRONYMS (Continued)

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