



**DELTA**  
TOWNSHIP

# ANNUAL BUDGET

2021 Fiscal Year





Manager's Office

(517) 323-8590

January 1, 2021

Township Board Members and Residents  
Delta Charter Township  
7710 W. Saginaw Hwy.  
Lansing, MI 48917

On behalf of all Delta Township Departments, it is our pleasure to present to you the FY 2021 Annual Budget. The FY 2021 budget was prepared according to the requirements stated in the Michigan Charter Township Act and the Michigan Uniform Budgeting and Accounting Act.

This General Fund budget is a balanced budget, with revenues of \$17,208,840, expenditures totaling \$18,135,110, and the use of Assigned Fund Balance of \$926,270. This budget preserves the Township unassigned fund balance that currently exceeds the Township Board's policy stating the Township will maintain a 50% unassigned reserve in GF fund balance.

The 2021 General Fund budget reflects many of the priorities set in the Township Strategic Plan, including outstanding public safety services, funding future liabilities, and adding many new grant-funded recreational amenities.

## Major Additions and Assumptions

### General Fund Revenue

Revenues related to property taxes will increase again in the 2021 budget. We anticipate tax revenue increasing \$300,000. This reflects a 4% increase in taxable value resulting from steady growth of real property and personal property.

Franchise fees received from cable tv agreements are anticipated to remain consistent at just over \$500,000. We will not be collecting any franchise fees from the Board of Water and Light franchise agreement during this budget year resulting in a loss of revenue from last year of roughly \$2 million.

COVID – 19 has certainly made an impact on economic activity and building permit revenues during 2020. With that said, we anticipate getting back to “normal” building activity during 2021 We expect to see continued investment in upgrades/remodels of existing homes, new single- family homes, and retail/industrial growth.

The State of Michigan has recently announced the results from their August revenue estimating conference. State revenues used to provide state revenue sharing to local units of government have outpaced initial projections made throughout the pandemic. This is good news for Delta Township. The budget reflects a 1% decrease for 2021: total state shared revenue of \$2,919,000.

The 2021 budget has the following grant projects scheduled for construction:

- Delta Mills Park Bathrooms
- Mt. Hope Park pathway extension
- Mt. Hope Park baseball fields

For the past three years, the township has been in receipt of federal grant dollars toward the SAFER program, where six firefighter positions were added to our department. That grant expired in December of 2020 and this budget reflects the expiration of that grant.

The Federal Reserve has cut interest rates multiple times to deal with the slowing economy related to the pandemic. Consequently, yields on township investment assets have declined significantly. The budget reflects a 16% reduction in interest income earnings.

Other than the major exception of the franchise fees noted above, the GF major sources of revenue continue to be stable as we move to 2021.

### **GF Expenditures**

Approximately 45% of General Fund expenditures are personnel costs (salaries & benefits). The budget includes a 1.5% cost of living increase for non-union employees. Our contract with the International Association of Firefighters Local 2846 was not settled during the adoption of the budget, meaning the budget includes estimates. Now that the contract has been settled, we will likely require future budget amendments.

Full-time staffing levels remain consistent for 2021 with no requests for new positions.

This budget specifically addresses objectives identified in the Township Strategic Plan. Some of those include:

- \$50,000 in the Parks and Recreation budget for improvements to existing parks.
- \$150,000 in the Roads Dept. budget for new sidewalk/pathway construction.
- Funding for the replacement of two Township owned vehicles (both in fire dept.).
- Funding for the conversion of Michigan Avenue to a Road Diet.
- \$200,000 for major repairs to the popular East-West pathway (this will provide a solution for the area near the bridge that has been an ongoing problem). This item is carried over from 2020.
- \$125,000 for the replacement of the roof at station #1.
- Funds to begin implementation of the cemetery master plan (\$50,000).
- \$55,000 for the purchase of battery- operated extraction tools to be used for fire department rescue.
- Grant matching funds to construct the Delta Mills bathrooms, Mt. Hope park ball fields, and Mt. Hope Park pathway extension.

In addition to the specific items listed above, the Township maintains assigned fund balance for roads, non-motorized transportation, economic development, capital improvements, and county drains. Maintaining these balances allows the Township Board to take advantage of opportunities that present themselves during the year to achieve our strategic goals and better the Township. The 2021 budget includes \$510,000 to resurface and add bike lanes to portions of Mt. Hope Hwy. and Michigan Avenue. These funds will come from our assigned roads fund balance.

Other post-employment benefits funding has been a priority of the Delta Township Board for several years. Our most recent actuarial data shows our OPEB liability to be 95% funded. This budget continues funding our Actuarial Determined Contribution at over 100%. We hope to achieve 100% funding in the near future.

The township has two distinct pension plans for our employees. All full-time non-union employees are enrolled in a defined contribution plan. Defined contribution plans are “pay as you go” resulting in no unfunded liabilities for the township. Our union firefighters participate in a defined benefit plan administered by MERS. As of 12/31/19, that plan was funded 72%, resulting in increased contribution levels for the township and the participants. This liability must be managed closely in the years to come.

Delta Township continues to contract with Eaton County for our police services. This budget includes a 0.25% cost increase for these services and will provide Delta with the same number of sworn officers as the 2020 budget. The agreement includes vehicle leases, equipment, and a portion of all personnel costs. The budget also includes the services of the county inmate work crew. This program has been very successful in providing additional manpower to our Parks Department at a very reasonable cost.

Overall, the General Fund budget is in very solid fiscal condition. The Township acted quickly during the COVID crisis to delay some spending and projects as well as travel to offset some of the deficit. The board’s leadership implementing the workshare program also resulted in significant savings. Our Directors and staff worked hard to minimize expenses. Even with a reduction in GF revenues for 2021, we continue to be able to provide the outstanding services our residents have grown to expect, along with multiple road projects and parks grant projects. With our strong Fund Balance position and funding levels for retiree benefits, Delta Township General Fund remains in excellent financial position.

### **Ambulance Fund**

Revenue in this fund consists of the paramedic millage levy and ambulance fees collected for services provided. Total revenue is projected to be \$3,286,470. Expenditures are budgeted to be \$3,585,560; nearly \$300k more than expected revenues. The primary reason for the overage is the expiration of the SAFER grant, and estimated wage and benefit increases associated with the collective bargaining agreement. After the \$300k fund balance reduction, we anticipate our fund balance to be \$1.8 million, or 51% of expenditures. The Township may realize some savings while we work to get up to full staffing, which is our foremost goal.

### **Sewer/Water Funds**

The Sewer Fund sales projection is based on 2020 sales activity and the recently completed rate study that was presented to the Township Board in early October. That study suggests a 7.5% rate increase for 2021. Routine expenses are extremely consistent with the 2020 budget. A sewer jet truck replacement for \$280,000 is the only major capital purchase. Overall expenditures are budgeted to increase 1.5%. Revenues are expected to outpace expenditures by \$960,000. This surplus is necessary as we continue to gather assets to help fund the wastewater plant improvement project set to break ground in 2022. We have no current debt in the Sewer Fund.

The Water Fund sales projection is based on 2020 sales activity and a 1.25% rate increase. This budget anticipates an estimated 5% rate increase from the LBWL for our raw water purchases. On the expenditure side, the budget includes funding for the continued replacement of Saginaw Hwy. watermain crossings (150k) and funding to study future Saginaw Hwy. watermain replacement (200k). The budget also includes funds to begin seeking easements for the St. Joe watermain and pathway.

Overall, both utility funds are in strong financial shape. 2021 will continue to be a long-term visioning year for the Sewer Fund as we move forward in the design and planning of the treatment plant renovations. While it is challenging, we are confident that our efforts with infrastructure planning are the responsible and right thing to do to prepare Delta Township for the future.

**Conclusion**

Management is confident that this budget maintains current service levels in all Township departments, enhances progress on the board’s strategic plan, and adds significant value to our residents’ quality of life. Our staff takes pride in following the leadership of this board to provide superior services to our residents while maintaining strong fiscal integrity and efficiency.

In 2020, we added the Waverly non-motorized pathway to the Township, a major quality of life amenity. We also continued to focus on infrastructure improvements for the water and sewer systems. There are future financial challenges such as aging buildings, facilities and infrastructure, other post-employment benefit funding, rising costs for public safety services, and others. Throughout 2021, staff will continue to work with the Township Board to proactively plan for these challenges. The leadership and foresight of the Board has kept the Township in a financial position to respond to challenges perhaps better than any community in the state.

We would like to thank the Township Board for their continued commitment to fiscal responsibility. We look forward to implementing the exemplary programs and services funded in the 2021 budget and pledge to continue working hard to ensure Delta Township remains a great place to live, work and play.

Respectfully Submitted,



Brian Reed, Township Manager



Courtney Nicholls, Finance Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Delta Charter Township  
Michigan**

For the Fiscal Year Beginning

**January 1, 2020**

*Christopher P. Morill*

Executive Director

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# Delta Township Community Profile

Fiscal Year 2021 Budget



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## COMMUNITY PROFILE

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### **WELCOME TO DELTA CHARTER 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 33,290. 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, and is the most populous municipality in Eaton County. The township operates its own fire department, and 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. Erastus Ingersoll settled on 800 acres of land that he had purchased from the government. His settlement, soon named "Delta Mills," was the site of the first sawmill in 1836.



On June 11, 1841, a plat was laid out for Delta Mills extending from the Grand River northward into what is now Watertown Township. 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. It was given the aspiring name of "Grand River City" and seemed destined for success.



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.

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 area of the 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 Road 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 southeast 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.

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## COMMUNITY PROFILE

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- **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 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 township's administration building, the township's main fire station, Delta Patrol sub-station, and other smaller maintenance buildings.

Delta Township was incorporated as a charter township in 1962 by a special election. Attaining charter status 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 extensive recreation facilities.



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

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

### ***Demographics***



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

The median home value in Delta Township, based on the 2021 Proposed Residential Assessed Values, is \$184,400 and the average home value is \$202,377. Based on this data, when excluding new construction, Delta Township home values have gone up 12.5% over the past year. The average price of homes listed for sale in Delta Township in 2020 was \$222,000. The median monthly rent price in Delta Township is \$875.

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## *COMMUNITY PROFILE*

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Between 1940 and 2015, Delta Township’s population zoomed from 2,618 to 33,290. 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 as of September 2017 was 3.3% (U.S. average was 4.2%).

### ***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
Mary R. Clark	Clerk
Dennis R. Fedewa	Treasurer
Elizabeth “Beth” S. Bowen	Trustee
Fonda J. Brewer	Trustee
Andrea M. Cascarilla	Trustee
Karen J. Mojica	Trustee

Brian Reed was selected by the Township Board as the Township Manager in 2015. 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***

The Township contracts with the Eaton County Sheriff’s Department for police protection. This agreement provides Delta Patrol with 36 employees, housed in a sub-station in the township’s administration complex.

Delta Township’s Fire Department, founded in 1953, operates three stations located throughout the township with full and part-time firefighter/paramedics. The fire department maintains a full-time administrative staff of five (5) and 42 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 10,363 customers and provides maintenance of 163 miles of sewer mains. The township purchases water on a wholesale basis from the Board of Water & Light and distributes it throughout the township through 217 miles of water mains, which services 9,664 customers.

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## COMMUNITY PROFILE

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Delta's Parks, Recreation, and Cemeteries Department maintains 14 parks and recreational areas (Over 1,000 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.

The Delta Township District Library is a partnership between Delta Township and the Waverly Community Schools and is funded by a district-wide millage. The Library has over 120,000 books, movies, music, magazines, eBooks, and audio available to checkout electronically and through carside pickup. The Library continues to hold virtual programs for a wide variety of ages and interests from toddler time to adult book clubs to senior programming. The Library also makes available to its cardholders computers, wireless access, and mobile hotspots.

Delta Township is served by four school districts: Grand Ledge, Holt, Lansing, and Waverly. The 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 than in the overall county indicating an equally higher income level due to these better paying professions.

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.

### ***Township of Excellence***

(MTA Township of Excellence program)



To qualify as a Township of Excellence, an applicant township must demonstrate superior processes and outcomes in governance, along with adherence to best practices involving its statutory duties of financial stewardship, assessing, tax collection and election administration, and excellence in emergency services, land use management and economic development, transportation, utilities, and cemeteries--if the township provides any of those services.

Delta Township received full designation as a Township of Excellence from the Michigan Townships Association in 2012, one of only two communities in the entire state to do so and continues to hold that designation presently



**DELTA TOWNSHIP**

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<b>CHARTER TOWNSHIP OF DELTA TOP TWENTY TAXPAYERS FOR 2020</b>			
<b>RANK*</b>	<b>TAXPAYER</b>	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>
1	MEIJER INC	\$120,611,395	\$121,312,300
2	AUTO OWNERS INSURANCE CO	\$67,097,363	\$72,006,900
3	ASHLEY DELTA LLC	\$18,971,579	\$19,031,100
4	CONSUMERS ENERGY COMPANY	\$18,008,375	\$18,027,400
5	LIQUID WEB INC	\$14,482,400	\$14,482,400
6	MACALLISTER RENTALS	\$11,942,900	\$11,942,900
7	LANSING MALL LLC	\$10,351,352	\$10,357,300
8	NORPLAS INDUSTRIES INC	\$10,239,200	\$10,239,200
9	FARM BUREAU LIFE INSURANCE CO	\$8,772,935	\$8,878,900
10	DELTA 17 A LLC	\$8,524,301	\$8,564,800
11	GENERAL MOTORS LLC	\$8,450,440	\$8,621,900
12	PLUMTREE APARTMENT ASSOCIATES LLC	\$7,315,107	\$7,671,700
13	LEGACY FIVE LLC	\$7,113,563	\$8,757,900
14	BRIXMOR GA DELTA CENTER (MI) LLC	\$6,672,200	\$6,672,200
15	TEG RUNAWAY BAY LLC	\$6,551,785	\$7,714,800
16	OCCIDENTAL DEVELOPMENT LTD	\$6,531,734	\$8,751,400
17	SAGINAW ROAD INVESTMENTS LLC	\$6,436,100	\$6,436,100
18	TARBERT PROPERTIES LLC	\$5,587,627	\$5,614,000
19	WAL-MART REAL ESTATE BUSINESS TRUST	\$4,974,700	\$4,974,700
20	UNITED RENTALS N AMERICA	\$4,867,100	\$4,867,100

\*Rank by Taxable Value (Ad Val + Special Acts)

**DELTA TOWNSHIP**

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<b>CHARTER TOWNSHIP OF DELTA TOP TWENTY PPT TAXPAYERS FOR 2020</b>		
<b>RANK</b>	<b>TAXPAYER</b>	<b>TAXABLE VALUE</b>
1	MEIJER INC	\$69,093,000
2	CONSUMERS ENERGY COMPANY	\$17,803,300
3	AUTO OWNERS INSURANCE CO	\$15,110,200
4	LIQUID WEB INC	\$14,482,400
5	MACALLISTER RENTALS	\$11,942,900
6	UNITED RENTALS N AMERICA 0001-2	\$4,867,100
7	FED EX GROUND PACKAGING SYSTEM	\$2,785,500
8	CROWNE PLAZA HOTEL	\$2,679,600
9	COMCAST OF MI LLC	\$2,051,800
10	FARM BUREAU LIFE INSURANCE CO	\$1,778,300
11	CINTAS CORPORATION NO 2	\$1,528,700
12	WAL-MART STORES EAST, LP	\$1,480,200
13	KROGER CO #888	\$1,382,400
14	HYG FINANCIAL SERVICES INC	\$1,258,700
15	PURINA ANIMAL NURTITION, LLC	\$1,136,900
16	RYDER INTEGRATED LOGISTICS INC	\$952,300
17	CISCO SYSTEMS CAPITAL CORP	\$941,000
18	CATERPILLAR FINANCIAL SERVICES	\$747,200
19	HILTON GARDEN INN	\$728,000
20	YAZAKI NORTH AMERICA INC	\$702,500

**DELTA TOWNSHIP**

**INDUSTRIAL FACILITY REPORT**

<b>CERTIFICATE NUMBER</b>	<b>FACILITY NAME</b>	<b>PARCEL NUMBER</b>	<b>SCHOOL DISTRICT</b>	<b>PROPERTY TYPE</b>	<b>YEAR BUDGET</b>	<b>EXPIRATION DATE</b>	<b>2020 TAXABLE VALUE</b>	<b>AMOUNT OF 2020 TAX ABATEMENT</b>
2010-371	Douglas Steel Fabrication Corp	23-040-091-024-400-15	Waverly	PERSONAL	2011	2022	\$ 179,400	\$ 3,432.39
2010-082	Air Lift Company	23-040-091-025-133-11	Waverly	REAL	2011	2022	\$ 442,300	\$ 11,455.26
2010-082	Air Lift Company	23-040-091-025-133-15	Waverly	PERSONAL	2011	2022	\$ 18,700	\$ 357.78
2014-416	Air Lift Company	23-040-091-025-134-11	Waverly	REAL	2015	2027	\$ 961,200	\$ 24,894.41
2019-002	Air Lift Company	23-040-091-025-135-11	Waverly	REAL	2020	2031	\$ 1,237,400	\$ 32,047.79
2012-299	Alliance Interiors	23-040-091-025-156-15	Waverly	PERSONAL	2013	2025	\$ 120,100	\$ 2,297.83
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	Grand Ledge	REAL	2008	2020	\$ 545,674	\$ 12,870.70
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	Waverly	REAL	2008	2020	\$ 615,350	\$ 15,937.13
2013-298	Norplas Industries Inc.	23-040-091-026-160-11	Waverly	REAL	2014	2026	\$ 7,531,400	\$ 195,057.99
2015-176	Norplas Industries Inc.	23-040-091-026-165-11	Waverly	REAL	2016	2028	\$ 2,836,100	\$ 73,453.00
2015-175	Munters Corporation	23-040-091-028-230-11	Grand Ledge	REAL	2015	2023	\$ 2,201,935	\$ 51,936.60
2006-039	Midwest Press	23-040-091-026-170-11	Waverly	REAL	2019	2030	\$ 316,800	\$ 8,204.90
2012-306	Capital Asphalt FKA-Superior	23-040-091-033-400-11	Grand Ledge	REAL	2013	2025	\$ 417,100	\$ 9,838.05
2012-306	Capital Asphalt FKA-Superior	23-040-091-033-400-15	Grand Ledge	PERSONAL	2013	2025	\$ 511,000	\$ 7,453.85
2008-284	Fleet Image	23-040-091-046-200-15	Grand Ledge	PERSONAL	2008	2021	\$ 4,500	\$ 65.64
<b>TOTAL</b>							<b>\$ 17,938,959</b>	<b>\$ 449,303.33</b>

# Schedule of Officials

## Fiscal Year 2021 Budget

### TOWNSHIP BOARD

KENNETH R. FLETCHER.....SUPERVISOR  
MARY R. CLARK .....CLERK  
DENNIS R. FEDEWA.....TREASURER  
ELIZABETH "BETH" S. BOWEN.....TRUSTEE  
FONDA J. BREWER.....TRUSTEE  
ANDREA M. CASCARILLA.....TRUSTEE  
KAREN J. MOJICA.....TRUSTEE

### DEPARTMENT DIRECTORS

BRIAN T. REED.....TOWNSHIP MANAGER  
COURTNEY NICHOLLS.....FINANCE DIRECTOR  
TED DROSTE.....ASSESSING/BUILDING DIRECTOR  
ERNIE WEST.....TOWNSHIP ENGINEER  
GARY BOZEK.....PLANNING DIRECTOR  
GREGORY GINEBAUGH.....FIRE CHIEF  
MARCUS KIRKPATRICK.....PARKS, REC. & CEMETERIES DIR.  
RICK KANE.....UTILITY DIRECTOR  
DAVID MARQUETTE.....TECHNOLOGY DIRECTOR  
LT. ROSS TYRELL.....DELTA PATROL COMMANDER  
MARY RZEPZYNSKI.....DISTRICT 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 185 full-time and part-time employees. Services provided include water, wastewater, fire, ambulance, contracted police, recreational, and cultural events. In addition to general governmental services, Delta Township participates with Eaton County in the maintenance of local streets and drains.

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

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### DELTA TOWNSHIP SUPERVISOR



**Kenneth R. Fletcher**  
**Supervisor**

**email:** [KFletcher@deltami.gov](mailto:KFletcher@deltami.gov)

Kenneth R. Fletcher became Delta Township's Supervisor in November of 2008, and recently won re-election in 2020, serving his fourth consecutive 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.

Prior to moving to Delta Township in 2001, Supervisor Fletcher was elected to serve two terms on the Ionia City Council and was appointed by the Ingham County Board of Commissioners as a member of the Ingham County Parks Commission.

Supervisor Fletcher is Delta Township's representative on the Tri-County Regional Planning Commission, which he chaired in 2016.

## SCHEDULE OF OFFICIALS

During his time on the board, Supervisor Fletcher has supported policies to promote open and transparent government. He enacted Delta's first Ethics Policy for all elected and appointed officials and approved a purchasing policy to require competitive bids for the purchase of goods and services.

Under his leadership, Delta Township has maintained a balanced budget and a strong AAA bond rating. The township's unfunded retiree health care and pension liabilities have been reduced and are on schedule to become fully funded.

Bringing and keeping jobs in the region has also been a top priority for Supervisor Fletcher. During his tenure, Delta has seen over \$800 million in new commercial and industrial investment in the township. He established the position of Economic Development Coordinator to focus on helping Delta Township businesses grow. 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 enacted a "Complete Streets" ordinance to promote the building of pathways, sidewalks, and bike lanes throughout the township. He takes great pride in the East-West Non-Motorized Pathway that runs from Maycroft Road to Canal Road.

Supervisor Fletcher was instrumental in saving Grand Woods Park by purchasing it from the City of Lansing to keep the park from being closed or sold to developers. Land has also been purchased at the corner of Mount Hope and Nixon Roads for the construction of a new park to serve the residents who live on the west side of the township.

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

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### DELTA TOWNSHIP CLERK



**Mary R. Clark**  
Clerk  
email: [mclark@deltami.gov](mailto:mclark@deltami.gov)

Mary R. Clark became Delta Township's Clerk by Board appointment in October of 2011 and was elected Township Clerk on November 6, 2012. Re-elected in 2020, Mary is serving her third full term as Clerk.

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.

## SCHEDULE OF OFFICIALS

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.
- Currently chair of Capitol Area Municipal Clerks.
- Board member of Michigan Association of Municipal Clerks serving as education chair and member of the legislative committee.
- Victim Advocate for the Eaton County Sheriff Department
- 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.

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

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### DELTA TOWNSHIP TREASURER



**Dennis R. Fedewa**  
**Treasurer**  
email: [dfedewa@deltami.gov](mailto:dfedewa@deltami.gov)

Dennis R. Fedewa was elected Delta Township Trustee in November 2012 serving two terms, before being elected as the Township Treasurer in 2020. Born in Lansing, Trustee Fedewa is a 25-year Delta Township resident. He has a B.A. degree from Michigan State University in Public Administration, and an 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 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:

## SCHEDULE OF OFFICIALS

- 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
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### DELTA TOWNSHIP TRUSTEES



**Elizabeth “Beth” S. Bowen**  
Trustee  
email: [BBowen@deltami.gov](mailto:BBowen@deltami.gov)

Beth Bowen was elected to her first term as trustee in 2020. She is a graduate of Central Michigan University with a bachelor’s degree in English and a master’s degree in Composition & Communication. She authored CMU’s first technical writing thesis accepted for graduation. During her graduate tenure, Beth taught Freshman Composition as a Graduate Assistant.

Beth has since pursued a career in technical, business, and education communications spanning multiple industries, including manufacturing, financial services, insurance, IT, and marketing research. Beth has held the titles of Documentation Engineer, Training Specialist, Project Coordinator, Sole Proprietor, Technical Trainer, and Senior Editor.

Beth has designed face-to-face training programs for hundreds of software engineers for new version control software and methods and helpdesk ticket management. With the advent of eLearning, Beth has both designed and built entire course offerings of eLearning as well as trained others in their development. Brought in as a specialist to a large midwestern manufacturing firm, Beth directed the Project Management team on the training and launch of a multimillion-dollar New Product Development system.

After twenty years of professional writing, editing, and corporate training, Beth changed careers. She ran for State office in 2018, ultimately being primaried out by the eventual seat-holder. After that experience, she sought out ways to leverage her communications and organization skills for public policy and advocacy.

She joined the leadership teams of both a local Indivisible chapter, Statewide Indivisible Michigan, and the Eaton County Democratic Party as a volunteer advocate. Beth has spoken on her values at various events including the 2019 Michigan Democratic Convention and healthcare events.

Professionally, Beth joined the team of Vanguard Public Affairs in January 2020, earning promotion from Content Director to Vice President in May 2020.



## SCHEDULE OF OFFICIALS

Beth believes in government as a positive influence in the lives of Americans—public education, public arts and parks, social safety nets, and public infrastructure. Through rigorous transparency, accountability, and engagement, Democracy can truly be wielded as the Will of the Majority. As a Trustee for Delta Township, joining the Board in November 2020 for a four-year term, Beth plans to continue to engage with voters and residents of all backgrounds and viewpoints to make her voice truly inclusive.

Beth resides in Delta Township with her husband, two children, and one very spoiled yellow Lab.

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**Fonda J. Brewer**

**Trustee**

**email:** [fbrewer@deltami.gov](mailto:fbrewer@deltami.gov)

Fonda J. Brewer was elected to her first full-term on the Delta Township Board in November 2020. Prior to that, she had been appointed as trustee for a partial term in October 2018. She is the proud mother of four amazing adult children and the grandmother of two future visionaries. She is known for her over-the-top faith and belief that abundance has no limits. Following her dreams and passion of being a lifelong learner and a don't just talk about it but be about it attitude, she ran for and was elected as a Waverly school board member in 2007 where she served a 4-year term.

Her journey also included a few amazing twists working as a Human Resources Director for Hanna Barbera Productions and Turner Broadcasting and as a manager of Human Resources for Columbia Pictures all prior to returning back to her home state of Michigan where she was a manager in the Field Services department at the Michigan Education Special Services Association (MESSA) and retired from this position in the spring of 2015. These fine places introduced her to new people, big ideas, and connections that helped shape the person she is today.

Believing that retirement from Corporate America set the stage to journey into the world of entrepreneurship, Fonda took her marketing, people, and writing skills and started the Weave & Lash Bar, a beauty bar before passing the tour over to her lead stylist. Currently, she owns Rhema Fashion Jewelry, a fashion jewelry and accessory business, and One Hair, a hair loss replacement solution business, both are home-based businesses. Additionally, she is well on her way of adding author to her list of accomplishments. As a “multipotentialite,” she has many passions and purposes. One of which is working on her first bestseller “Every day Is A Good Day” book and plans to release in the near future.

Fonda currently serves on the Foster Care Review Board for Region 2-2. Previously she served on the McLaren Hospital Foundation Board and as Membership Chair for the LesMeres et’ Debutantes of Greater Lansing. She was also a member of Jack and Jill of America-Greater Lansing Chapter. Fonda is a member of New Mount Calvary Baptist Church where she serves on numerous committees.

Ms. Brewer is currently involved in the following organizations:

- Lansing Black Chamber of Commerce
- Greater Lansing Martin Luther King Jr Holiday Luncheon Ticket Committee.
- Fonda also participates in feeding the homeless and reading to Waverly Elementary children during March reading month.

## SCHEDULE OF OFFICIALS



**Andrea M. Cascarilla**  
**Trustee**  
**Email: [acascarilla@deltami.gov](mailto:acascarilla@deltami.gov)**

Andrea M. Cascarilla was first elected as Delta Township Trustee in 2016 and currently serving her second consecutive term. A native of Delta Township, Andrea earned her bachelor's degree in Economics with an emphasis in public finance from Michigan State University in 1992. Andrea is the Legislative Director for the government relations firm Acuitas LLC.

Andrea was appointed to the Delta Township Planning Commission in 2009, was subsequently elected to the commission positions of Secretary, Vice-Chair, and Chair, and served in that capacity until she took office as a Township Trustee. She is also a member of the Kiwanis Club of Delta Township.

Prior to her work in local, state and federal government relations, Andrea spent nearly 25 years as lead staff in the Michigan Legislature where she earned a reputation as an effective policy and appropriations professional.

Beginning as a college intern, Andrea was promoted to the full-time position of Legislative Aide for State Representative Greg Pitoniak and specialized in insurance, economic development, and corrections policy issues.

Andrea's knowledge and experience were retained by former State Representative and Senator Ray Basham for whom she served as Chief of Staff. Responsible for all policy, communications, and issue advocacy efforts, Andrea broadened her expertise into the areas of transportation, labor, natural resources, and the environment. In this capacity, she played a direct role in the passage of three of Gongwer News Service's top ten most significant laws enacted that decade.

Andrea also served as Chief of Staff for Senator Hoon-Yung Hopgood. In addition to her extensive policy work in the areas of education, energy, and telecommunications, Andrea was the lead staff managing appropriations for the \$13.4 billion K-12 School Aid Budget as well as the budgets for the Departments of Education, Natural Resources, Environmental Quality, and Agriculture and Rural Development.

Andrea and her husband Chuck reside in Delta Township with their three children. They own Wheatfield Valley Golf Course and are members of the St. Gerard Parish.



**Karen J. Mojica**  
**Trustee**  
**Email: [kmojica@deltami.gov](mailto:kmojica@deltami.gov)**

Karen J. Mojica was first elected as Delta Township Trustee in November 2012. She is currently serving her third consecutive term as trustee. Karen has been a resident of Delta Township for over eight years. She has been a Soldier Member of the Army National Guard for over fifteen years.

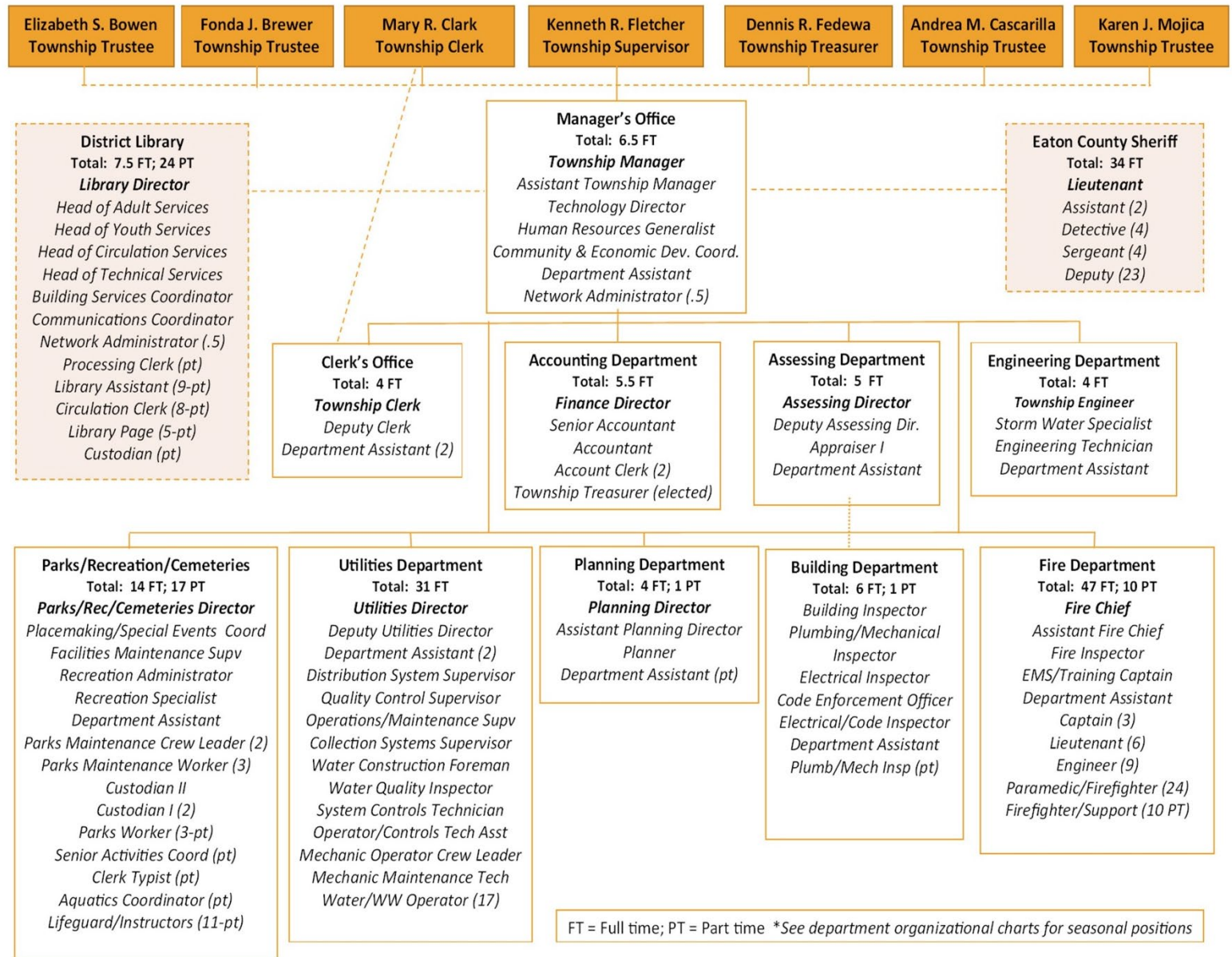
Karen is a proud parent of her daughter, Samantha.

## SCHEDULE OF OFFICIALS

Karen is excited to be part of the decisions that help 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 for our community, helping residents and non-residents get to work and shop in Township businesses. In addition, she will support ideas that promise to bring in new businesses and clean up the façades of buildings along the Saginaw Highway corridor.

# Delta Township Organizational Chart

Fiscal Year 2021 Budget



Strategic Plan  
Fiscal Year 2021 Budget





## Strategic Plan

### I. Economic Development

1. To improve the appearance and encourage redevelopment of the Saginaw Highway Corridor – 1 year
2. To improve the mix of businesses by attracting quality businesses – 3 year
3. To improve the exterior facades of commercial buildings – 1 year
4. To reduce vacancy rates – 3 year
5. To continue to maintain Broadbent Road as the west commercial boundary – 1 year, on-going
6. To further improve traffic flow and safety – 5 year
7. 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

1. To take a proactive approach regarding property maintenance code compliance and enforcement – 1 year
2. To encourage owner-occupied housing in single family neighborhoods – 3 year
3. To continue to expand multi-modal transportation opportunities – 3 year
4. 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

1. To continue efforts to effectively communicate with our residents through various modes (website, social media, publications) – 1 year
2. To improve ways to disseminate Delta’s story (year-end report in calendar form, dashboard, etc.) – 3 year
3. To continue to expand and improve customer service and transparency – 1 year, on-going
4. To explore improvements to the delivery of county services available to Delta Township residents – 3 year, on-going
5. To continue to participate in efforts to promote regionalism and explore collaborative solutions to better serve our residents – 3 year, on-going
6. To convey a commitment to consider environmental impacts of all Township activities – 5 year, on-going
7. To improve communication with Eaton County to enhance services to the residents – 1 year
8. To continue to be aware of economic trends and react appropriately – 5 year
9. To ensure a collaborative government structure and staff skills, which will provide for fiscal integrity, efficiency, and excellent services for our residents. – 3 year
10. 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

### IV. Identity & Branding

1. To develop effective ways to brand Delta Township – 1 year
2. 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.

## **V. Parks & Paths**

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

### **Strategy:**

- Fund and/or fund raise 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

## **VI. Infrastructure**

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



Executive Summary  
Fiscal Year 2021 Budget



# Financial Organizational Chart

<b>Total Township Budget 2021</b>
<b>\$32,995,547</b>

<b>General Fund</b>
<b>\$18,135,110</b>

Township Board \$106,731	Manager's Office \$733,968	Clerk's Office \$421,575	Information Technology \$325,920	Accounting/ Treasurer \$613,406
Assessing \$570,747	Township Hall & Grounds \$590,743	General Activity \$626,050	Cemeteries \$305,136	Sheriff's Department \$3,456,500
Fire \$2,887,586	Fire: LGRFA & EOC \$670,006		Building \$687,637	Recycling \$100,275
Drains \$211,050	Roads \$990,000	Engineering \$447,439	Street Lighting \$730,440	Planning \$421,595
	Parks & Recreation \$2,959,950	EDC \$131,856	Capital Improvement \$146,500	
<b>Enterprise Funds</b> \$10,767,177			<b>Special Revenue Funds</b> \$4,093,260	
Sewer \$4,619,140	Water \$6,148,037		Ambulance Fund \$3,585,560	Cap. Projects \$100,000
			EDC Fund \$27,900	Debt Service Fund \$379,800

**DELTA TOWNSHIP**

**2021 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
<b>REVENUES BY SOURCE</b>							
Taxes	8,667,300	1,551,470					10,218,770
Main, Capital & Other Charges			100,000	140,000			240,000
Water & Sewer Sales			5,292,670	5,500,000			10,792,670
Licenses/Permits	721,100						721,100
State Revenue Sharing	2,919,000						2,919,000
Fees & Charges	2,681,840	1,700,000					4,381,840
Interest	250,200	35,000	141,000	121,000	1,200	26,200	574,600
Other Charges for Service	1,229,400			227,000	379,800		1,836,200
Miscellaneous	637,000	-	81,500				718,500
Transfers-In	103,000					146,500	249,500
<b>TOTAL REVENUES</b>	<b>17,208,840</b>	<b>3,286,470</b>	<b>5,615,170</b>	<b>5,988,000</b>	<b>381,000</b>	<b>172,700</b>	<b>32,652,180</b>
<b>EXPENDITURES BY OBJECT</b>							
Personnel Services	7,835,955	2,985,450	2,513,290	895,392		900	14,230,987
Supplies	1,193,139	183,550	467,900	3,032,600			4,877,189
Services	6,049,620	374,400	992,650	994,000		27,000	8,437,670
Insurance	78,640	21,960	117,300	39,800			257,700
Education & Training	256,352	16,200					272,552
Capital Outlay	2,574,904	4,000	528,000	252,500			3,359,404
Refunds and Other							
Bond/Debt Expense				933,745	379,800		1,313,545
Transfers Out	146,500	-				100,000	246,500
<b>TOTAL EXPENDITURES</b>	<b>18,135,110</b>	<b>3,585,560</b>	<b>4,619,140</b>	<b>6,148,037</b>	<b>379,800</b>	<b>127,900</b>	<b>32,995,547</b>
Excess Revenues Over Expenditures	(926,270)	(299,090)	996,030	(160,037)	1,200	44,800	(343,367)
Beginning Fund Balance	16,286,440	2,188,161			35,459	3,504,585	22,014,645
<b>ENDING FUND BALANCE</b>	<b>15,360,170</b>	<b>1,889,071</b>	<b>***</b>	<b>***</b>	<b>36,659</b>	<b>3,549,385</b>	<b>21,671,278</b>

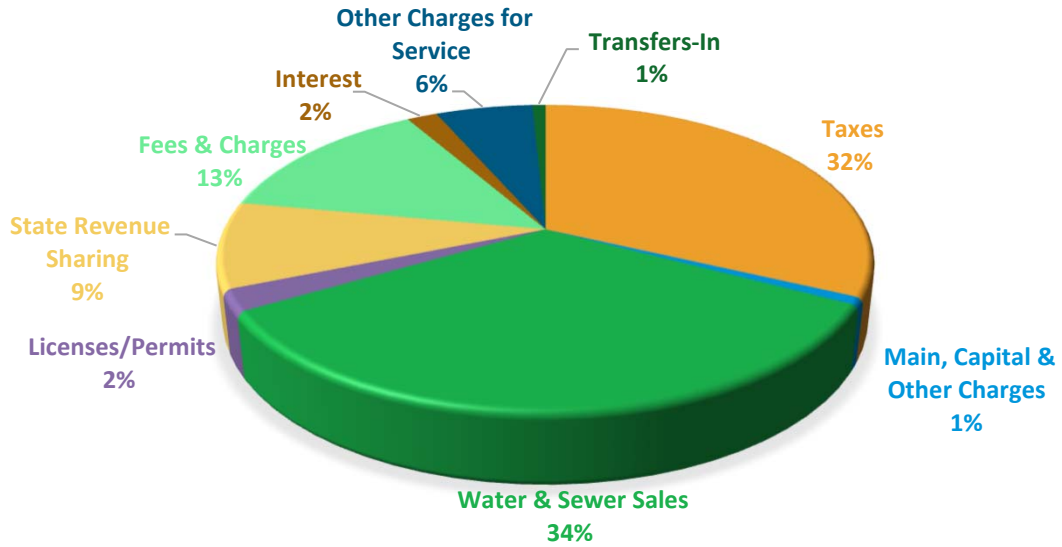
\* Other Non-major Governmental (EDC, Capital Projects)

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

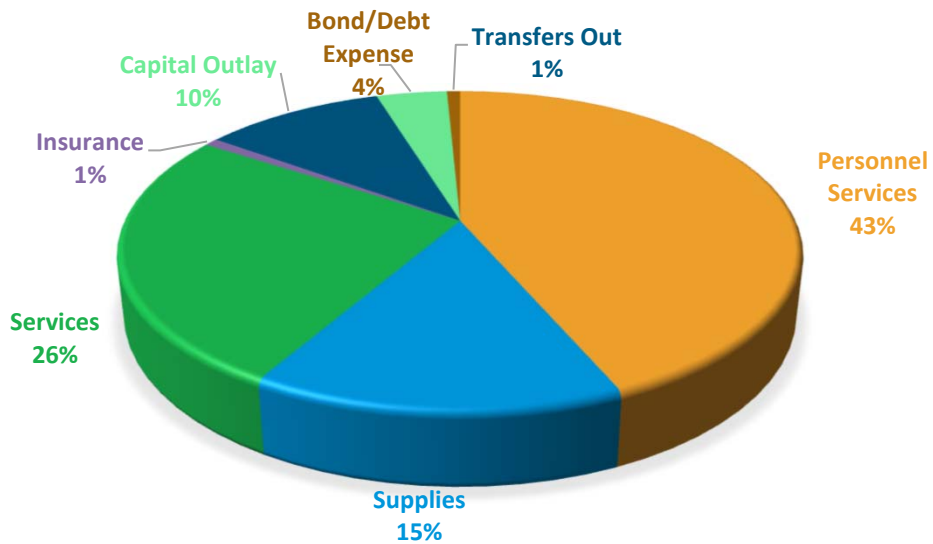
DELTA TOWNSHIP

2021 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP

2021 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE

	GENERAL FUND			PARAMEDIC FUND			NON-MAJOR FUNDS			WATER FUND			SEWER FUND			TOTAL ALL FUNDS		
	2019 Actual	2020 Projected	2021 Approved	2019 Actual	2020 Projected	2021 Approved	2019 Actual	2020 Projected	2021 Approved	2019 Actual	2020 Projected	2021 Approved	2019 Actual	2020 Projected	2021 Approved	2019 Actual	2020 Projected	2021 Approved
<b>REVENUES BY SOURCE</b>																		
Taxes	8,327,037	8,375,010	8,667,300	1,463,655	1,504,800	1,551,470										9,790,692	9,879,810	10,218,770
Main, Capital & Other Charges										186,325	170,000	140,000	188,769	110,000	100,000	375,094	280,000	240,000
Water & Sewer Sales										5,636,258	5,850,000	5,500,000	4,392,708	4,750,000	5,292,670	10,028,966	10,600,000	10,792,670
Licenses/Permits	1,165,174	786,750	721,100													1,165,174	786,750	721,100
State Revenue Sharing	2,956,567	2,961,900	2,919,000													2,956,567	2,961,900	2,919,000
Fees & Charges	5,091,223	4,994,425	2,681,840	1,681,488	1,610,000	1,700,000										6,772,711	6,604,425	4,381,840
Interest	539,561	300,200	250,200	69,860	35,000	35,000	51,667	24,400	27,400	230,085	121,750	121,000	209,960	142,200	141,000	1,101,133	623,550	574,600
Other Charges for Service	963,088	1,058,430	1,229,400				394,200	387,000	379,800	1,001,706	227,000	227,000				2,358,994	1,672,430	1,836,200
Miscellaneous	903,577	172,200	637,000	125,140	86,700	-							245,414	82,500	81,500	1,274,131	341,400	718,500
Transfers-In	56,306	604,500	103,000				473,900	1,625,000	146,500							530,206	2,229,500	249,500
Bond Proceeds										4,568	-	-						
<b>TOTAL REVENUES</b>	<b>20,002,533</b>	<b>19,253,415</b>	<b>17,208,840</b>	<b>3,340,143</b>	<b>3,236,500</b>	<b>3,286,470</b>	<b>919,767</b>	<b>2,036,400</b>	<b>553,700</b>	<b>7,058,942</b>	<b>6,368,750</b>	<b>5,988,000</b>	<b>5,036,851</b>	<b>5,084,700</b>	<b>5,615,170</b>	<b>36,353,668</b>	<b>35,979,765</b>	<b>32,652,180</b>
<b>EXPENDITURES BY OBJECT</b>																		
Personnel Services	7,083,947	7,910,081	7,835,955	2,352,628	2,794,340	2,985,450	400	900	900	702,964	867,675	895,392	2,044,367	2,473,823	2,513,290	12,184,306	14,046,819	14,230,987
Supplies	1,034,214	1,243,184	1,193,139	171,251	144,100	183,550				2,557,642	2,974,600	3,032,600	463,581	462,400	467,900	4,226,689	4,824,284	4,877,189
Services	5,828,317	6,182,630	6,049,620	405,935	361,700	374,400	-	30,000	27,000	725,321	686,000	994,000	1,605,099	1,129,050	992,650	8,564,672	8,389,380	8,437,670
Insurance	73,698	75,950	78,640	20,118	20,900	21,960				37,132	38,500	39,800	107,813	111,700	117,300	238,761	247,050	257,700
Education & Training	162,175	214,220	256,352	724	27,050	16,200										162,899	241,270	272,552
Capital Outlay	3,488,507	1,895,850	2,574,904	88,086	445,640	4,000				-	1,225,000	252,500	-	402,000	528,000	3,576,593	3,968,490	3,359,404
Depreciation										1,130,691			1,055,629					
Refunds and Other																		
Bond/Debt Expense							395,700	388,250	379,800	129,807	1,344,110	933,745	5,558			531,065	1,732,360	1,313,545
Transfers Out	473,900	1,625,000	146,500				47,954	600,000	100,000							521,854	2,225,000	246,500
<b>TOTAL EXPENDITURES</b>	<b>18,144,758</b>	<b>19,146,915</b>	<b>18,135,110</b>	<b>3,038,742</b>	<b>3,793,730</b>	<b>3,585,560</b>	<b>444,054</b>	<b>1,019,150</b>	<b>507,700</b>	<b>5,283,558</b>	<b>7,135,885</b>	<b>6,148,037</b>	<b>5,282,047</b>	<b>4,578,973</b>	<b>4,619,140</b>	<b>30,006,839</b>	<b>35,674,653</b>	<b>32,995,547</b>
<b>Excess Revenues Over Expenditures</b>	<b>1,857,775</b>	<b>106,500</b>	<b>(926,270)</b>	<b>301,401</b>	<b>(557,230)</b>	<b>(299,090)</b>	<b>475,713</b>	<b>1,017,250</b>	<b>46,000</b>	<b>1,775,384</b>	<b>(767,135)</b>	<b>(160,037)</b>	<b>(245,196)</b>	<b>505,727</b>	<b>996,030</b>	<b>6,346,829</b>	<b>305,112</b>	<b>(343,367)</b>

**DELTA TOWNSHIP**

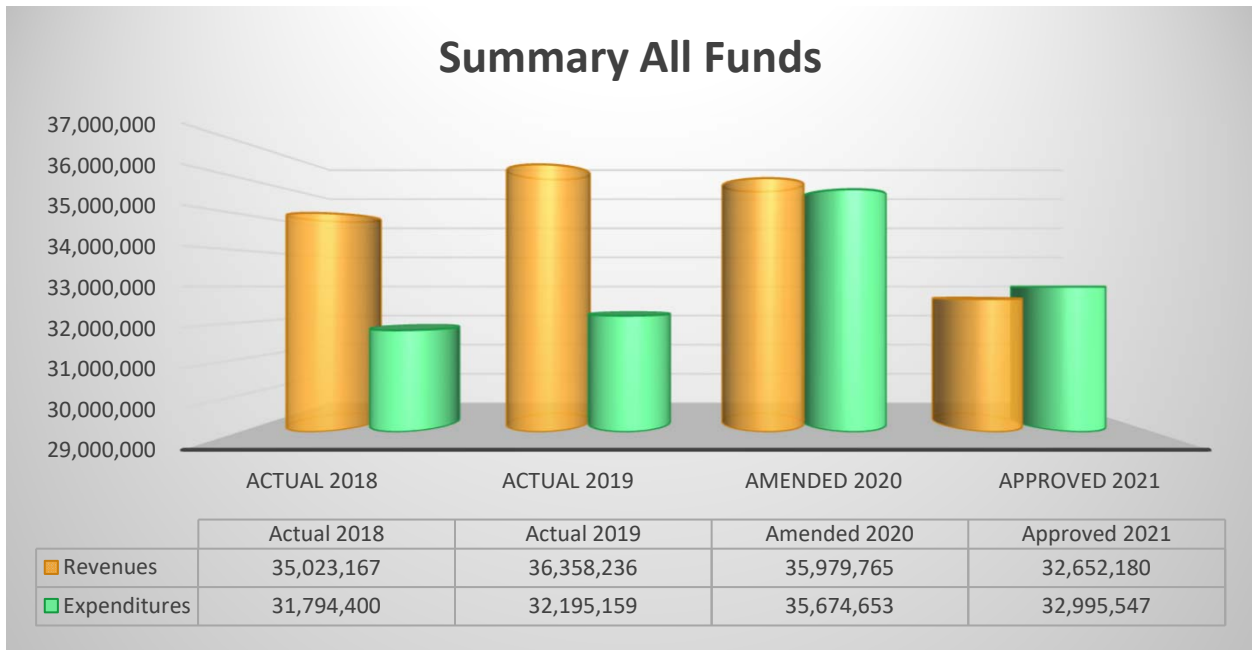
**2021 FUND SUMMARY HISTORY - ALL FUNDS**

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b><u>Revenue Summary</u></b>				
General Fund	17,883,355	20,002,533	19,253,415	17,208,840
Ambulance Fund	3,035,889	3,340,143	3,236,500	3,286,470
Capital Projects Fund	174,956	521,299	1,647,000	171,500
EDC Funds	1,145	1,723	1,200	1,200
Debt Service Fund	402,770	396,745	388,200	381,000
Sewer Fund	5,083,201	5,036,851	5,084,700	5,615,170
Water Fund	8,441,851	7,058,942	6,368,750	5,988,000
<b><i>Total Revenue</i></b>	<b>35,023,167</b>	<b>36,358,236</b>	<b>35,979,765</b>	<b>32,652,180</b>
<b><u>Expenditures Summary</u></b>				
Township Board	97,510	100,570	105,226	106,731
Manager's Office	387,848	453,065	679,180	733,968
Clerk	546,091	477,867	592,707	421,575
Information Technology	276,143	280,166	339,716	325,920
Accounting/Treasurer	561,564	917,479	938,150	613,406
Assessing	542,273	497,634	564,700	570,747
Township Hall & Grounds	453,281	555,665	694,285	590,743
General Activity	769,938	875,912	1,990,960	626,050
Cemetery Activity	185,993	256,241	308,265	305,136
Police Activity	3,179,790	3,276,591	3,452,950	3,456,500
Fire	2,190,653	2,531,347	3,270,100	2,887,586
Fire - LGRFA	541,115	545,891	600,496	645,326
Emergency Operations Center (EOC)	17,974	20,593	33,820	24,680
Building	665,504	709,872	749,665	687,637
Public Works (Recycling)	104,625	94,376	95,829	100,275
Drains Activity	192,920	191,387	202,000	211,050
Roads Activity	206,585	1,190,911	733,000	990,000
Engineering Activity	395,062	435,259	472,737	447,439
Street Lighting Activity	648,258	694,454	701,070	730,440
Planning	305,949	310,770	421,682	421,595
Parks & Recreation	5,428,996	3,474,320	1,938,473	2,959,950
EDC Activity	105,770	107,888	115,404	131,856
Capital Improvement Transfer	146,500	146,500	146,500	146,500
<b><i>Total General Fund Expenditures</i></b>	<b>17,950,342</b>	<b>18,144,758</b>	<b>19,146,915</b>	<b>18,135,110</b>

**DELTA TOWNSHIP**

**2021 FUND SUMMARY HISTORY - ALL FUNDS**

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
Ambulance Fund	3,066,209	3,038,742	3,793,730	3,585,560
Capital Projects Fund	90,500	47,954	600,000	100,000
EDC Funds	30,710	2,400	30,900	27,900
Debt Service Fund	402,900	395,700	388,250	379,800
Sewer Fund	5,003,087	5,282,047	4,578,973	4,619,140
Water Fund	5,250,652	5,283,558	7,135,885	6,148,037
<b>Total Expenditures - All Funds</b>	<b>31,794,400</b>	<b>32,195,159</b>	<b>35,674,653</b>	<b>32,995,547</b>



**DELTA TOWNSHIP  
2021 PERSONNEL SCHEDULE**

Cost Center	Position	Actual 2018	Actual 2019	Actual 2020	Approved 2021
<b>101</b>	<b><u>Trustees</u></b>				
	<i>Supervisor - PT</i>	1	1	1	1
	<i>Trustees - PT</i>	4	4	4	4
	<i>Total Part-time</i>	5	5	5	5
	<b>Total FTE</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>172</b>	<b><u>Manager's Office</u></b>				
	Township Manager	1	1	1	1
	Deputy Township Manager	1	1	1	1
	Human Resources Generalist	1	1	2	2
	Department Assistant	1	1	1	1
	Total Full-time	4	4	5	5
	<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>215</b>	<b><u>Clerk's Office</u></b>				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Assistant	2	2	2	2
	Total Full-time	4	4	4	4
	<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>228</b>	<b><u>Information Technology</u></b>				
	Technology Director (GIS/IT Administrator)	1	1	1	1
	Network Administrator (GIS/IT Tech; Systems Engineer)	0.5	0.5	0.5	0.5
	Total Full-time	1.5	1.5	1.5	1.5
	<b>Total FTE</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>253</b>	<b><u>Accounting/Treasurer</u></b>				
	<i>Township Treasurer - PT</i>	1	1	1	1
	Finance Director	1	1	1	1
	Account Clerk II	2	2	2	2
	Accountant	2	2	2	2
	Total Full-time	5	5	5	5
	<i>Total Part-time</i>	1	1	1	1
	<b>Total FTE</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>257</b>	<b><u>Assessing Department</u></b>				
	Assessing Director	1	1	1	1
	Deputy Assessing Director	1	1	1	1
	Appraiser I	1	1	1	1
	Appraiser II	1	1	0	0
	Department Assistant	1	1	1	1
	Total Full-time	5	5	4	4
	<b>Total FTE</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>



**DELTA TOWNSHIP  
2021 PERSONNEL SCHEDULE**

Cost Center	Position	Actual 2018	Actual 2019	Actual 2020	Approved 2021
<b>265</b>	<b><u>Township Hall &amp; Grounds</u></b>				
	Custodian I	2	2	2	2
	Custodian II	1	1	1	1
	Total Full-time	3	3	3	3
	<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>276</b>	<b><u>Cemeteries</u></b>				
	Facilities (Cemetery) Maintenance Supervisor	0.5	0	0	0
	Parks Maintenance Crew Leader	0	1	1	1
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	1.5	2	2	2
	<b>Total FTE</b>	<b>1.5</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>336</b>	<b><u>Fire Department</u></b>				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	Fire Inspector	1	1	1	1
	Department Assistant	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	6	6	6	6
	Engineer	3	3	3	3
	Paramedic/Firefighter	0	0	0	0
	<i>Firefighter/EMT - PT</i>	5	5	5	5
	Total Full-time	15	15	15	15
	<i>Total Part-time</i>	5	5	5	5
	<b>Total FTE</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>
<b>336.333</b>	<b><u>Fire Department (LGRFA)</u></b>				
	Paramedic/Firefighter	6	6	6	6
	<i>Firefighter/EMT - PT</i>	0	0	0	0
	Total Full-time	6	6	6	6
	<i>Total Part-time</i>	0	0	0	0
	<b>Total FTE</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>371</b>	<b><u>Building Department</u></b>				
	Department Assistant	1	1	1	1
	Building Inspector	1	1	1	1
	Mechanical/Plumbing Inspector	1	1	1	1
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	<i>Mechanical Inspector</i>	0	1	1	1
	Total Full-time	6	6	6	6
	<i>Total Part-time</i>	0	1	1	1
	<b>Total FTE</b>	<b>6</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

**DELTA TOWNSHIP  
2021 PERSONNEL SCHEDULE**

Cost Center	Position	Actual 2018	Actual 2019	Actual 2020	Approved 2021
<b>447</b>	<b><u>Engineering Department</u></b>				
	Department Assistant	1	1	1	1
	Engineering Technician	1	1	1	1
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Engineer	1	1	1	1
	<i>Intern (Seasonal)</i>	1	1	1	1
	Total Full-time	3.5	3.5	3.5	3.5
	<i>Total Part-time</i>	1	1	1	1
	<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>728</b>	<b><u>Economic Development (Division)</u></b>				
	Economic Development Coordinator	1	1	1	1
	Total Full-time	1	1	1	1
	<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>442</b>	<b><u>Recycling</u></b>				
	<i>Parks Maintenance Worker - PT</i>	2	2	2	2
	<i>Total Part-time</i>	2	2	2	2
	<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>721</b>	<b><u>Planning Department</u></b>				
	Planning Director	1	1	1	1
	Assistant Director	1	1	1	1
	Planner	1	1	1	1
	<i>Department Assistant Part-time</i>	0	0	1	1
	Total Full-time	3	3	3	3
	<i>Total Part-time</i>	0	0	1	1
	<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>
<b>210-651</b>	<b><u>Ambulance</u></b> *				
	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
	Lieutenant	0	0	0	0
	Engineer	6	6	6	6
	Paramedic/Firefighter	18	18	18	18
	<i>Firefighter/EMT - PT</i>	5	5	5	5
	Total Full-time	26	26	26	26
	<i>Total Part-time</i>	5	5	5	5
	<b>Total FTE</b>	<b>28.5</b>	<b>28.5</b>	<b>28.5</b>	<b>28.5</b>

**DELTA TOWNSHIP  
2021 PERSONNEL SCHEDULE**

Cost Center	Position	Actual	Actual	Actual	Approved
		2018	2019	2020	2021
<b>751</b>	<b><u>Parks &amp; Recreation</u></b>				
	Parks/Recreation/Cemeteries Director	1	1	1	1
	Placemaking/Special Events (Recreation) Coordinator	1	1	1	1
	Parks & Recreation (Programmer) Administrator	1	1	1	1
	Recreation Specialist	1	1	1	1
	Facilities (Parks) Maintenance Supervisor	0.5	0.5	1	1
	Parks Maintenance Crew Leader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Department Assistant	1	1	1	1
	<i>Parks Maintenance Worker - PT</i>	1	2	2	2
	<i>Senior Activities Coordinator - PT</i>	1	1	1	1
	<i>Clerk Typist - PT</i>	1	1	1	1
	<i>Aquatics Coordinator - PT</i>	1	1	1	1
	<i>Lifeguard - PT</i>	11	11	11	11
	Total Full-time	8.5	8.5	9	9
	Total Part-time	15	16	16	16
	<b>Total FTE</b>	<b>16</b>	<b>16.5</b>	<b>17</b>	<b>17</b>
	<b>General Fund - Full-time</b>	<b>67</b>	<b>68</b>	<b>68</b>	<b>68</b>
	<b>General Fund - Part-time</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>37</b>
	<b>General Fund - Total FTE</b>	<b>81.5</b>	<b>83</b>	<b>83.5</b>	<b>83.5</b>
	<b>Ambulance Fund - Full-time</b>	<b>25.5</b>	<b>25.5</b>	<b>26</b>	<b>26</b>
	<b>Ambulance Fund - Part-time</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b>Ambulance Fund - Total FTE</b>	<b>28</b>	<b>28</b>	<b>28.5</b>	<b>28.5</b>

\*\* In 2018 all Ambulance activity moved from General Fund 101 to Ambulance Fund 210

**DELTA TOWNSHIP  
2021 PERSONNEL SCHEDULE**

Cost Center	Position	Actual 2018	Actual 2019	Actual 2020	Approved 2021
<b>590-527</b>	<b><u>Sewer Division</u></b>				
	Utilities Director	0.5	0.5	0.5	0.5
	Department Assistant	1	1	1	1
	Deputy Utility Director	1	1	1	1
	Operations/Maintenance Supervisor	1	1	1	1
	Collection System Supervisor	1	1	1	1
	Water Quality Inspector (Comm./Indust. Spec)	0.5	0.5	0.5	0.5
	Water/Wastewater (Mechanic) Operator Crew Leader	1	1	1	1
	Water/Wastewater (Mechanic) Operator	14.5	14.5	14.5	14.5
	Mechanic Maintenance Technician	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Operator/Control Systems Assistant	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Total Full-time	24	24	24	24
	Total Part-time (seasonal)	2	2	2	2
	<b>Total FTE</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>591-536</b>	<b><u>Water Division</u></b>				
	Utilities Director	0.5	0.5	0.5	0.5
	Distribution System Supervisor	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Department Assistant	1	1	1	1
	Water/Wastewater (Mechanic) Operator	2.5	2.5	2.5	2.5
	Water Quality Inspector (Comm./Indust. Spec)	0.5	0.5	0.5	0.5
	Water Construction Foreman	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Total Full-time	7.5	7.5	7.5	7.5
	Total Part-time (seasonal)	1	1	1	1
	<b>Total FTE</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
	<b>ALL FUNDS FULL-TIME</b>	<b>124.0</b>	<b>125.0</b>	<b>125.5</b>	<b>125.5</b>
	<b>ALL FUNDS PART-TIME</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>45</b>
	<b>ALL FUNDS TOTAL FTE</b>	<b>142.5</b>	<b>144</b>	<b>145</b>	<b>148</b>

## 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 2020 budget. Major Governmental funds include the General Fund and Paramedic Fund. These funds are budgeted using the Modified-Accrual method of accounting which is the same method of accounting as the annual financial statement audit.

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, streetlights, 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 2020 budget using the modified-accrual method of accounting which is different than the full accrual method used for audit purposes.

**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, the Other Post Employment Benefit Trust Fund, and the Tax Collection Fund.

**DELTA TOWNSHIP**

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

<b><i>Fund #</i></b>	<b><i>Fund Name</i></b>	<b>2020 Est. Fund Balance</b>	<b>2021 Budgeted Revenues</b>	<b>2021 Budgeted Expenditures</b>	<b>2021 Est. Fund Balance</b>
<b>GENERAL FUND</b>					
101	Unassigned	9,035,680	17,208,840	18,135,110	8,109,410
101	Assigned/Restricted	7,250,760			7,250,760
		16,286,440	17,208,840	18,135,110	15,360,170
<b>SPECIAL REV. FUNDS</b>					
210	Ambulance Fund	2,002,386	3,286,470	3,585,560	1,703,296
244	Economic Development Corp. Fund	39,195	1,200	27,900	12,495
	Total Special Revenue Funds	2,041,581	3,287,670	3,613,460	1,715,791
<b>OTHER FUND TYPES</b>					
402	Capital Projects Fund	3,420,590	171,500	100,000	3,492,090
301	General Debt Fund	33,164	381,000	379,800	34,364
<b>Total Fund Balance - All Governmental Funds</b>		<b>21,781,775</b>	<b>21,049,010</b>	<b>22,228,370</b>	<b>20,602,415</b>

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

### Balanced Budget

Delta Township operates with a balanced budget as its annual financial plan for all funds. This means that revenues shall equal or be greater than expenses for all governmental funds. In years where extraordinary events occur, expenditures may be greater than revenues. The difference will be taken from the fund balance, which is defined as the cumulative difference between fund assets and liabilities. If 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 last updated in 2016.

### 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 2020 budget.

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

To prepare the budget the following steps are taken:

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



organizational charts, additional spreadsheets, and editing to submitted material for final draft preparation.

- Any changes made to the requested amounts are incorporated into the workbooks.
- A new change in net assets number is calculated. The remaining schedules, graphs, and/or charts are then prepared. The Finance Director will then review the budget documents with the Township Manager.
- By September 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 2020 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 2020, Management consistently looks out three to five years and uses these projections to help make current decisions.

BUDGET CALENDAR  
FISCAL YEAR 2021

<i>DATE</i>	<i>ACTION</i>
<i>Tuesday, July 14, 2020</i>	<i>Finance Director reviews budget procedures with Department Directors and sends budget calendar.</i>
<i>Tuesday, July 14 through Tuesday, August 4, 2020</i>	<i>Department Directors prepare departmental budget requests.</i>
<i>Tuesday, July 14 through Tuesday, August 4, 2020</i>	<i>Department Directors prepare written reports of measurable goals and objectives for 2021.</i>
<i>Monday, August 10 through Friday August 14, 2020</i>	<i>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.</i>
<i>Wednesday, September 2, 2020</i>	<i>Preliminary budget document is delivered to the Township Board.</i>
<i>Monday, September 14 and Monday, October 12, 2020</i>	<i>Staff reviews proposed budget document with Township Board during committee of whole meetings.</i>
<i>Monday, October 19, 2020</i>	<i>Township Board sets a public hearing for the FY 2021 budget proposal.</i>
<i>Monday, November 9, 2020</i>	<i>Township Board adopts FY 2021 budget.</i>
<i>Friday, January 1, 2021</i>	<i>New budget year begins.</i>

**DELTA TOWNSHIP**

**GENERAL FUND REVENUE PROJECTIONS  
PROJECTED FUND REVENUES**

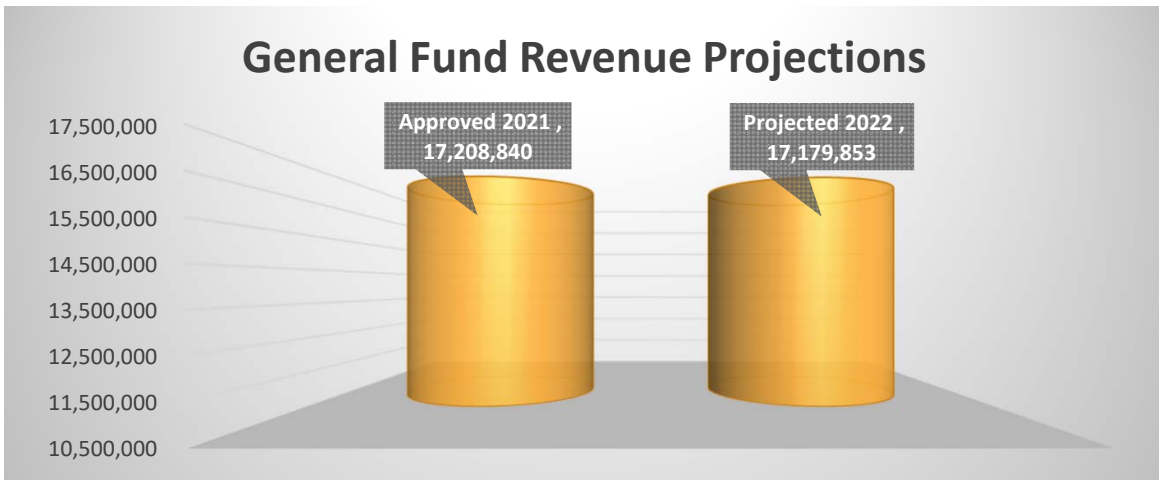
<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>	<b>Projected 2022</b>
<b>404</b>	Current Taxes - Real	6,724,000	6,925,720
<b>410</b>	Current Taxes - Personal	940,000	968,200
<b>426</b>	Other Tax Related Revenue	940,000	860,000
<b>427</b>	Mobile Home Space Tax	1,200	1,100
<b>437</b>	Industrial Facilities Tax	62,100	63,963
<b>445</b>	Penalties	20,000	20,000
<b>447</b>	Administration Fees	721,000	742,630
<b>454</b>	Drain Layers Licenses	500	500
<b>456</b>	Sign Permits	3,600	4,500
<b>465</b>	Cable TV Fees	502,000	515,000
<b>468</b>	Telecommunication Act Fees	16,000	14,000
<b>475</b>	Other Business/License Permits	1,000	3,500
<b>477</b>	Building Permits	400,000	380,000
<b>478</b>	Burial Permits	40,000	45,000
<b>479</b>	Heating/Air Conditioning Permits	120,000	120,000
<b>480</b>	Plumbing Permits	40,000	70,000
<b>481</b>	Sewer Permits	5,000	5,000
<b>482</b>	Storm Drain Permits	1,000	1,000
<b>483</b>	Electrical Permits	110,000	120,000
<b>490</b>	Tent Permits	-	750
<b>569</b>	State Grants	582,500	25,000
<b>574</b>	State Revenue Sharing	2,919,000	2,948,190
<b>580</b>	Contributions - Other Local Units	656,400	475,000
<b>607</b>	Rental Registration	80,000	98,000
<b>608</b>	Rezoning Application Fees	12,000	12,000
<b>609</b>	Z.B.A. Fees	500	1,000
<b>614</b>	Passport Fees	35,000	40,000
<b>625</b>	Ambulance - LGRFA	160,000	188,000
<b>627</b>	Photo Copying	600	600
<b>628</b>	Weed Cutting	5,000	5,500
<b>629</b>	Inspection Fees	20,000	15,000
<b>641</b>	Other Charges for Services Rendered	573,000	585,000
<b>643</b>	Cemetery Lots	21,000	20,000
<b>651</b>	Use & Admission Fees	26,000	28,000
<b>651.001</b>	Youth Sports Fees	53,700	60,000
<b>651.002</b>	Adult Sports Fees	55,100	50,000
<b>651.003</b>	Aquatic Fees	61,700	75,000
<b>651.004</b>	Special Events	14,000	12,000

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE PROJECTIONS  
PROJECTED FUND REVENUES**

<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>	<b>Projected 2022</b>
652	Enrichment Center Fees	30,100	32,000
653	Recycling Fees	20,000	18,000
656	Ordinance Fines	110,000	115,000
665	Investment Income	250,000	275,000
666	Interest S/A	200	200
667	Rents	72,700	65,000
672	Special Assessments	645,440	615,000
673	Sale of Fixed Assets	4,000	2,000
675	Contributions - Private	21,500	17,500
675.015	Contributions - Delta Rocks!	7,000	7,000
694	Other Miscellaneous	2,000	2,000
694.001	Other Fire Revenue	20,000	30,000
694.002	Other Fire Revenue - Live Fire Training	-	2,000
699	Appropriations Transfers - In	103,000	500,000
	<b>Total General Fund Revenues</b>	17,208,840	17,179,853



**DELTA TOWNSHIP**

**PROJECTED BUDGET REPORT**

	<b>Approved 2021</b>	<b>Projected 2022</b>
<b><u>Revenue Summary</u></b>		
<b><i>Total Projected Revenue</i></b>	<b>17,208,840</b>	<b>17,179,853</b>
<b><u>Expenditures Summary - by Department</u></b>		
Trustees	106,731	109,399
Manager's Office	733,968	752,317
Clerk	421,575	520,000
Information Technology	325,920	334,068
Accounting/Treasurer	613,406	628,741
Assessing	570,747	585,000
Township Hall & Grounds	590,743	605,512
General Activity	626,050	922,400
Cemetery Activity	305,136	312,764
Police Activity	3,456,500	3,542,913
Fire	2,887,586	3,650,000
Fire - LGRFA	645,326	640,000
Emergency Operations Center (EOC)	24,680	35,000
Building	687,637	704,828
Public Works (Recycling)	100,275	102,782
Drains Activity	211,050	216,326
Roads Activity	990,000	950,000
Engineering Activity	447,439	458,625
Street Lighting Activity	730,440	719,000
Planning	421,595	432,135
Parks & Recreation	2,959,950	2,100,000
EDC	131,856	135,152
Capital Improvement Transfer	146,500	143,500
<b><i>Total General Fund Expenditures</i></b>	<b>18,135,110</b>	<b>18,600,462</b>
<b>Projected Unassigned Fund Balance</b>	<b>8,109,410</b>	<b>6,688,801</b>



General Fund Summary

Fiscal Year 2021 Budget



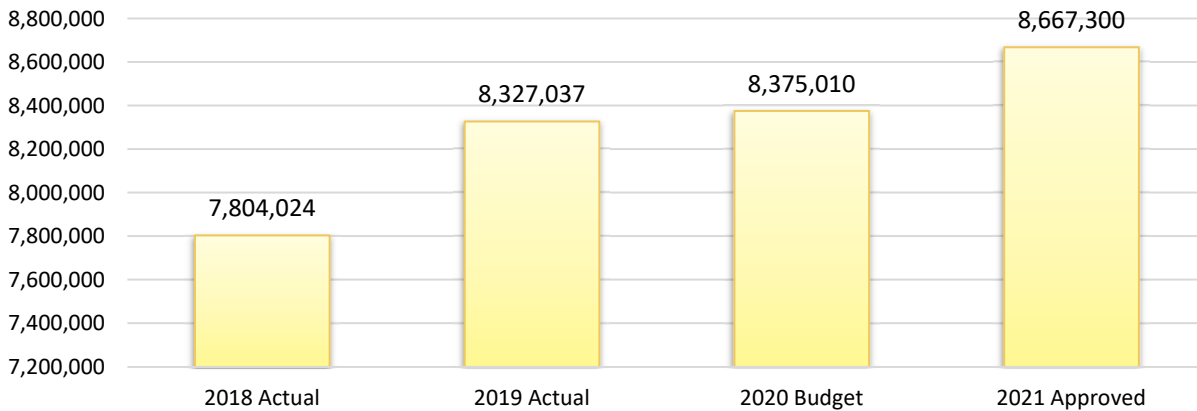
DELTA  
TOWNSHIP



**GENERAL FUND REVENUES  
2021 BUDGET**

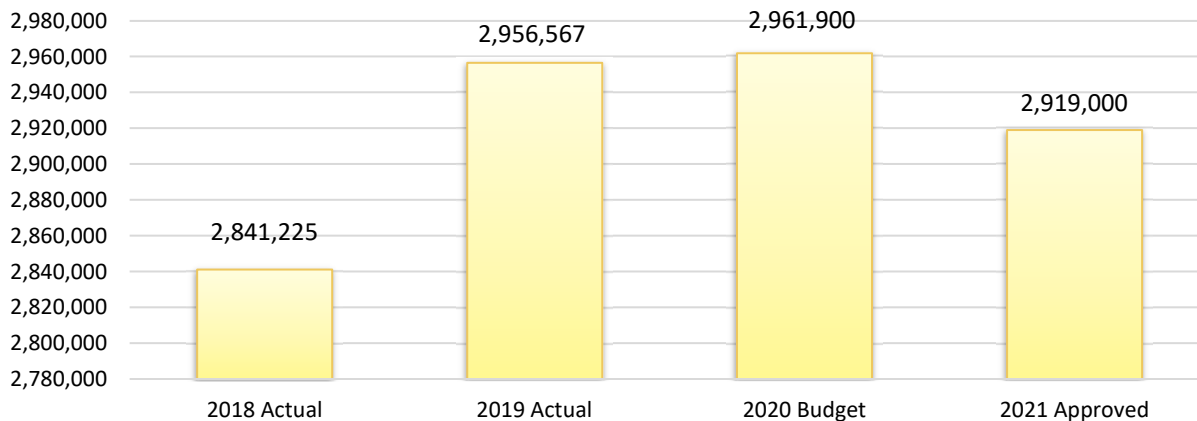
**Property Tax Revenue**

The Township's major source of revenue in the General Fund is generated by property taxes. Property taxes make up 44% of total General Fund revenues for 2021. 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 2021, the General Fund will levy 4.9287 mills on property resulting in tax revenue of \$7,428,910. In addition to the property taxes levied by the Township, Delta receives tax revenue from the City of Lansing due to an agreement entered in to 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 2021 from these agreements is \$940,000. This is based upon the taxable value of the properties associated with these agreements, and generates another 6% of tax revenue in the General Fund for 2021.



**State Revenue Sharing**

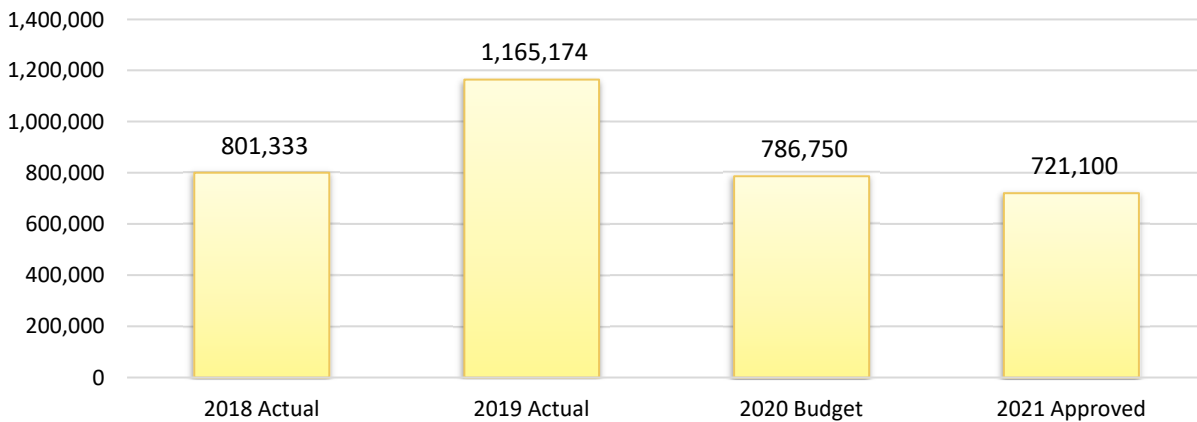
For 2021, the State of Michigan projects a 5.0% increase in state revenue sharing for Delta Township.



**GENERAL FUND REVENUES  
2021 BUDGET**

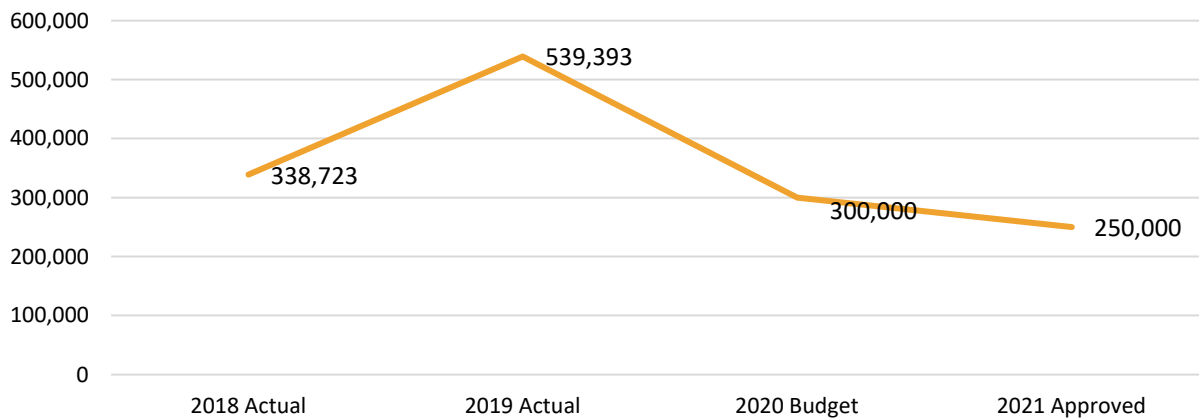
**Licenses and Permits**

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. While we don't anticipate any large industrial projects for 2021, we do feel building permit revenues will remain strong due to the increase in home remodeling activity experienced so far in 2020.



**Investment Income**

The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy revised by the Township Board in 2016. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current market conditions appear to be slowly improving. We anticipate a return of 2.0% for 2021.

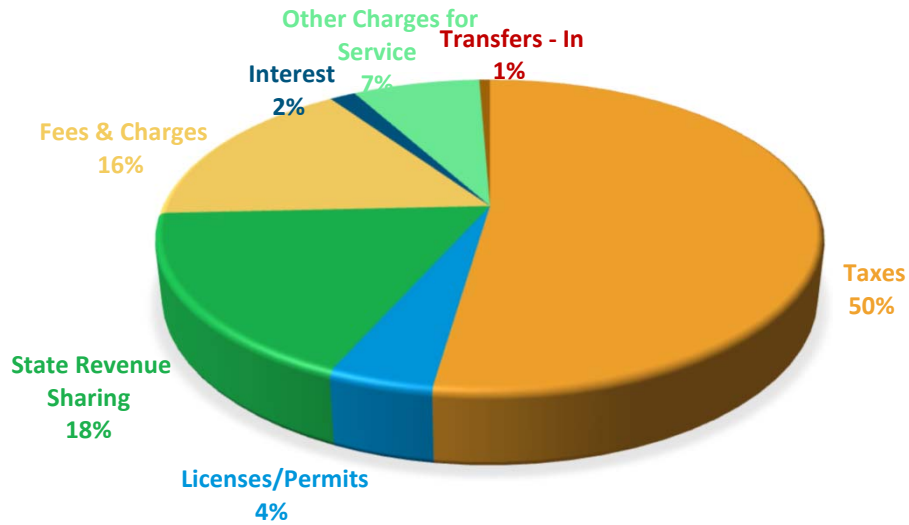




**GENERAL FUND REVENUES  
2021 BUDGET**

**Total General Fund Revenue**

The proposed 2021 Budget reflects an overall General Fund Revenue decrease of 0.5%. We don't anticipate any major grant awards in 2021 like we received in 2019. But overall tax revenues will increase by \$200,000.



*Sources of General Fund Revenues by Percentage*

**DELTA TOWNSHIP**

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**GENERAL FUND  
BUDGET SUMMARY**

<b><u>Expenditure Summary</u></b>	<b>2020</b>	<b>2021</b>
	<b>Amended</b>	<b>Approved</b>
Township Board	105,226	106,731
Manager's Office	679,180	733,968
Clerk	592,707	421,575
Information Technology	339,716	325,920
Accounting/Treasurer	609,650	613,406
Assessing	564,700	570,747
Township Hall & Grounds	694,285	590,743
General Activity	1,990,960	626,050
Cemetery Activity	308,265	305,136
Police Activity	3,452,950	3,456,500
Fire	3,270,100	2,887,586
Fire - LGRFA	600,496	645,326
Emergency Operations Center (EOC)	33,820	24,680
Building	749,665	687,637
Recycling	95,829	100,275
Drains Activity	202,000	211,050
Roads Activity	733,000	990,000
Engineering Activity	472,737	447,439
Street Lighting Activity	701,070	730,440
Planning	421,682	421,595
Parks & Recreation	1,938,473	2,959,950
EDC	115,404	131,856
Capital Improvement Transfer	475,000	146,500
<b><i>Total General Fund Expenditures</i></b>	<b>\$ 19,146,915</b>	<b>\$ 18,135,110</b>

**DELTA TOWNSHIP**

**SUMMARY OF TRANSFERS TO GENERAL FUND**

Activity	Reason for Transfer	Transfer From	Actual 2019	Budget 2020	Approved 2021
Fire Department	Replacement Vehicle	C.P.		600,000	600,000
Building Department	Replacement Vehicles	C.P.	46,200		
Parks & Recreation	Department Outdoor Equip.	C.P.	82,000		
<b>Total Capital Projects Transfer to General Fund</b>			<u>128,200</u>	<u>600,000</u>	<u>600,000</u>
Cemetery Perpetual Care Interest		Cemetery P/C	2,500	4,500	4,500
Reserved Fund Balance Transfer			-		-
<b>TOTAL TRANSFERS TO GENERAL FUND</b>			<u><b>130,700</b></u>	<u><b>604,500</b></u>	<u><b>604,500</b></u>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
404	<b>Current Taxes - Real</b> Includes 70k for MTT refunds.	6,724,000
410	<b>Current Taxes - Personal</b>	940,000
426	<b>Other Tax Related Revenue</b>	940,000
	425 Agreements	790,000
	Income Tax	150,000
427	<b>Mobile Home Space Tax</b>	1,200
437	<b>Industrial Facilities Tax</b>	62,100
445	<b>Penalties and Interest</b>	20,000
447	<b>Administration Fees</b>	721,000
	Summer admin fee	449,000
	Winter admin fee	272,000
454	<b>Drain Layers Licenses</b>	500
456	<b>Sign Permits</b>	3,600
465	<b>Cable TV Fees</b>	502,000
	Comcast	440,000
	MI Bell	62,000
468	<b>Telecommunications Act Fees</b>	16,000
	Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.	
475	<b>Other Business Licenses and Permits</b>	1,000
	Vendor licenses and liquor transfer licenses.	
477	<b>Building Permits</b>	400,000
478	<b>Burial Permits</b>	40,000

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
479	Heating and Air Conditioning Permits	120,000
480	Plumbing Permits	40,000
481	Sewer Permits	5,000
482	Storm Drain Permits	1,000
483	Electrical Permits	110,000
569	State Grants Emergency Management Grant.	582,500
574	State Revenue Sharing	2,919,000
	Constitutional	2,802,000
	CVTRS	117,000
580	Contributions - Other Local Units	656,400
	Eaton County Resource Recovery	30,000
	LGRFA Agreement	619,400
	LGRFA Mowing	1,000
	LGRFA Administration Services Contract	6,000
607	Rental Registration	80,000
608	Rezoning Application Fees	12,500
614	Passport Fees	35,000
625	Ambulance - Looking Glass Regional Fire Authority	160,000
627	Photo Copying	600
628	Weed Cutting	5,000
629	Inspection Fees	20,000
641	Other Charges for Services Rendered	573,000

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
	Accounting Charges to Water/Sewer	305,000
	Administration Fee Charged to Water/Sewer Funds	200,000
	Monument Footings and Passport Revenue	8,000
	Library Reimbursement Charges (Acctg., H.R., P&R)	30,000
	Engineering Charges to Utility Funds & Outside Organizations	30,000
<b>643</b>	<b>Cemetery Lots</b>	<b>21,000</b>
<b>651</b>	<b>Use &amp; Admission Fees</b>	<b>26,000</b>
<b>651.001</b>	<b>Youth Sports Fees</b>	<b>53,700</b>
	Tennis	1,500
	Golf	2,700
	Baseball	3,800
	T-Ball	4,000
	Soccer	18,100
	Itty Bitty Soccer	4,100
	Youth Basketball	6,200
	Basketball Camp	1,500
	Flag Football	2,800
	Youth Jerseys Sales	9,000
<b>651.002</b>	<b>Adult Sports Fees</b>	<b>55,100</b>
	Kickball	6,000
	Volleyball	1,000
	Softball	48,100
<b>651.003</b>	<b>Aquatics Fees</b>	<b>61,700</b>
	Aerobics Cards	35,000
	Lap Swim Cards	8,000
	Drop-in Fees	1,100
	Youth Swim Lessons	15,000
	Adult Lessons	1,000
	Private Swim Lessons	1,000
	Pool Rentals	600
<b>651.004</b>	<b>Special Events</b>	<b>14,000</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>652</b>	<b>Enrichment Center Fees</b>	<b>30,100</b>
	Golf	700
	Cards & Bingo	1,900
	Exercise	2,700
	Physical Well-Being	1,000
	Classes	23,300
	Coffee	500
<b>653</b>	<b>Recycling Fees</b>	<b>20,000</b>
<b>656</b>	<b>Ordinance Fees</b>	<b>110,000</b>
<b>665</b>	<b>Investment Income</b>	<b>250,000</b>
	Estimated earnings of 2.0%.	
<b>666</b>	<b>Interest - GF Special Assessments</b>	<b>200</b>
<b>667</b>	<b>Rents</b>	<b>72,700</b>
	Community & Enrichment Center	55,000
	Shelter/Park Rentals	15,000
	Hawk Meadow Farm Lease	2,700
<b>672</b>	<b>Special Assessments</b>	<b>645,440</b>
	Street Lights from districts.	
<b>673</b>	<b>Sale of Fixed Assets</b>	<b>4,000</b>
<b>675</b>	<b>Contributions - Private</b>	<b>21,500</b>
	Fireworks Contributions	
	Private Contributions	
<b>675.015</b>	<b>Delta Rocks! Revenue</b>	<b>7,000</b>
<b>694</b>	<b>Other Revenue</b>	<b>2,000</b>
<b>694.001</b>	<b>Other Fire Revenue</b>	
	Fire runs billed by AccuMed.	20,000

**DELTA TOWNSHIP**

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

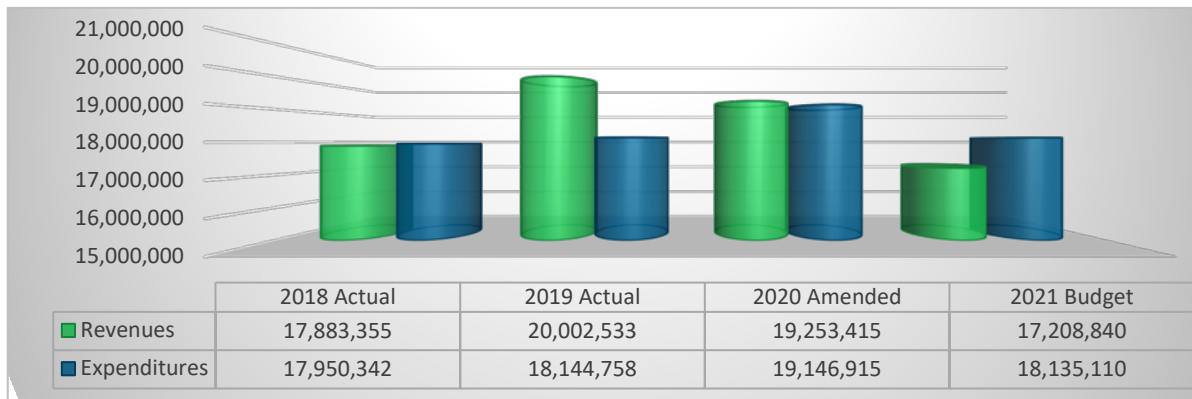
<u><b>Acct#</b></u>	<u><b>Description</b></u>	<b>Approved 2021</b>
<b>699</b>	<b>Appropriation Transfers-In</b>	<b>103,000</b>
	Cemetery Perpetual Care	<b>3,000</b>
	Transfer from Capital Improvement Fund	<b>100,000</b>
	 <b>Total General Fund Revenues</b>	 <b>17,208,840</b>



**DELTA TOWNSHIP**

**GENERAL FUND  
2021 BUDGET SUMMARY**

	Actual 2018	Actual 2019	Amended 2020	Approved 2021
<b>Revenue Summary</b>				
<i>Total General Fund Revenues</i>	<b>\$ 17,883,355</b>	<b>\$ 20,002,533</b>	<b>\$ 19,253,415</b>	<b>\$ 17,208,840</b>
<b>Expenditure Summary</b>				
Township Board	97,510	100,570	105,226	106,731
Manager's Office	387,848	453,065	679,180	733,968
Clerk	546,091	477,867	592,707	421,575
Information Technology	276,143	280,166	339,716	325,920
Accounting/Treasurer	561,564	883,979	609,650	613,406
Assessing	542,273	497,634	564,700	570,747
Township Hall & Grounds	453,281	555,665	694,285	590,743
General Activity	769,938	875,912	840,960	626,050
Cemetery Activity	185,993	256,241	308,265	305,136
Police Activity	3,179,790	3,276,591	3,452,950	3,456,500
Fire	2,190,653	2,531,347	3,270,100	2,887,586
Fire - LGRFA	541,115	545,891	600,496	645,326
Emergency Operations Center (EOC)	17,974	20,593	33,820	24,680
Building	665,504	709,872	749,665	687,637
Recycling	104,625	94,376	95,829	100,275
Drains Activity	192,920	191,387	202,000	211,050
Roads Activity	206,585	1,190,911	733,000	990,000
Engineering Activity	395,062	435,259	472,737	447,439
Street Lighting Activity	648,258	694,454	701,070	730,440
Planning	305,949	310,770	421,682	421,595
Parks & Recreation	5,428,996	3,474,320	1,938,473	2,959,950
EDC	105,770	107,888	115,404	131,856
Capital Improvement Transfer	146,500	180,000	1,625,000	146,500
<i>Total General Fund Expenditures</i>	<b>\$ 17,950,342</b>	<b>\$ 18,144,758</b>	<b>\$ 19,146,915</b>	<b>\$ 18,135,110</b>
	<b>30,184</b>	<b>1,857,775</b>	<b>106,500</b>	<b>(926,270)</b>



**DELTA TOWNSHIP**

**GENERAL FUND REVENUES**

**Detail of Fund Revenues**

Fiscal Year Ending December 31:

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>404</b> Current Taxes - Real	6,015,833	6,295,060	6,466,100	6,724,000
<b>410</b> Current Taxes - Personal	723,533	922,470	908,850	940,000
<b>426</b> Other Tax Related Revenue	951,284	1,052,150	945,000	940,000
<b>427</b> Mobile Home Space Tax	1,039	1,137	1,100	1,200
<b>437</b> Industrial Facilities Tax	112,335	56,220	53,960	62,100
<b>445</b> Penalties	27,201	15,024	20,000	20,000
<b>447</b> Administration Fees	668,475	692,061	692,000	721,000
<b>454</b> Drain Layers Licenses	500	225	500	500
<b>456</b> Sign Permits	5,395	3,870	4,500	3,600
<b>465</b> Cable TV Fees	530,475	515,835	520,000	502,000
<b>468</b> Telecommunication Act Fees	15,422	15,969	15,000	16,000
<b>475</b> Other Business/License Permits	1,760	1,780	1,000	1,000
<b>477</b> Building Permits	383,332	757,496	425,000	400,000
<b>478</b> Burial Permits	64,500	46,200	44,000	40,000
<b>479</b> Heating/Air Conditioning Permits	132,332	129,997	120,000	120,000
<b>480</b> Plumbing Permits	81,515	54,605	55,000	40,000
<b>481</b> Sewer Permits	5,510	5,765	5,000	5,000
<b>482</b> Storm Drain Permits	750	650	1,000	1,000
<b>483</b> Electrical Permits	124,889	163,886	130,000	110,000
<b>486</b> LBWL Franchise Fees	1,913,181	2,336,155	2,300,000	-
<b>490</b> Tent Permits	850	700	750	-
<b>529</b> Federal Grants - Other	158,210	333,260	86,700	-
<b>569</b> State Grants	263,153	482,460	16,000	582,500
<b>574</b> State Revenue Sharing	2,841,225	2,956,567	2,961,900	2,919,000
<b>580</b> Contributions - Other Local Units	337,692	358,742	475,430	656,400
<b>607</b> Rental Registration	103,800	93,982	98,000	80,000
<b>608</b> Rezoning Application Fees	20,700	17,825	12,000	12,000
<b>609</b> Z.B.A. Fees	-	350	1,000	500
<b>613</b> Platting Fees	-	230	-	-
<b>614</b> Passport Fees	68,613	71,964	55,000	35,000
<b>625</b> Ambulance - LGRFA	175,429	145,369	175,000	160,000
<b>627</b> Photo Copying	828	558	600	600
<b>628</b> Weed Cutting	5,885	4,490	5,000	5,000
<b>629</b> Inspection Fees	33,944	88,980	20,000	20,000
<b>641</b> Other Charges for Services Rendered	586,330	604,179	583,000	573,000
<b>643</b> Cemetery Lots	24,888	21,528	20,000	21,000
<b>650</b> Sales - Other	1,181	167	-	-
<b>651</b> Use & Admission Fees	35,439	44,502	26,000	26,000

**DELTA TOWNSHIP**

**GENERAL FUND REVENUES  
Detail of Fund Revenues**

Fiscal Year Ending December 31:

<u>Acct #</u>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>651.001</b> Youth Sports Fees	51,357	52,083	50,100	53,700
<b>651.002</b> Adult Sports Fees	49,304	53,482	49,700	55,100
<b>651.003</b> Aquatic Fees	75,075	69,976	75,110	61,700
<b>651.004</b> Special Events	14,608	17,447	14,000	14,000
<b>652</b> Enrichment Center Fees	31,923	33,644	31,000	30,100
<b>653</b> Recycling Fees	22,199	24,977	20,000	20,000
<b>656</b> Ordinance Fines	103,986	108,299	111,000	110,000
<b>665</b> Investment Income	338,723	539,393	300,000	250,000
<b>666</b> Interest S/A	500	168	200	200
<b>667</b> Rents	76,320	87,253	72,700	72,700
<b>672</b> Special Assessments	534,465	579,240	611,215	645,440
<b>673</b> Sale of Fixed Assets	6,393	3,277	2,000	4,000
<b>675</b> Contributions - Private	21,183	23,803	21,500	21,500
<b>675.009</b> Contributions - Fire	1,700	5,000	-	-
<b>675.015</b> Contributions - Delta Rocks!	6,480	7,491	7,000	7,000
<b>676</b> Reimbursements	-	1,390	-	-
<b>677</b> Scholarships - P&R	580	572	-	-
<b>694</b> Other Miscellaneous	478	7,030	2,000	2,000
<b>694.001</b> Other Fire Revenue	33,580	37,734	35,000	20,000
<b>694.002</b> Other Fire Revenue - Live Fire Training	1,354	1,560	2,000	-
<b>699</b> Appropriations Transfers - In	95,719	56,306	604,500	103,000
<b>Total General Fund Revenues</b>	<b>\$17,883,355</b>	<b>\$20,002,533</b>	<b>\$19,253,415</b>	<b>\$17,208,840</b>

<b>Summary</b>				
Taxes	7,804,024	8,327,037	8,375,010	8,667,300
Licenses/Permits	801,333	1,165,174	786,750	721,100
State Revenue Sharing	2,841,225	2,956,567	2,961,900	2,919,000
Fees & Charges	4,583,517	5,091,223	4,994,425	2,681,840
Interest	339,223	539,561	300,200	250,200
Other Charges for Service	925,203	963,088	1,058,430	1,229,400
Miscellaneous	493,111	903,577	172,200	637,000
Transfers - In	95,719	56,306	604,500	103,000
<b>Total General Fund Revenues</b>	<b>\$17,883,355</b>	<b>\$20,002,533</b>	<b>\$19,253,415</b>	<b>\$17,208,840</b>

**DELTA TOWNSHIP**

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

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	4,400,637	4,481,015	5,082,172	5,154,485
<b>703</b> Salaries & Wages - Temporary	320,107	351,879	482,855	429,780
<b>704</b> Salaries & Wages - Overtime	123,771	123,354	128,000	115,500
<b>706</b> Salaries & Wages - Longevity	88,256	90,729	106,877	99,850
<b>710</b> Fees & Per Diem	13,250	12,620	14,110	13,950
<b>715</b> F.I.C.A.	368,311	378,687	415,717	420,738
<b>717</b> Workers' Comp. Insurance	94,383	98,679	100,976	105,490
<b>719</b> Health Insurance	1,360,013	1,416,219	1,441,982	1,355,225
<b>720</b> Life, Dental & LTD Insurance	124,410	130,765	137,392	140,937
<b>721</b> Pension	506,604	484,423	602,516	636,182
<b>723</b> Food Allowance	10,088	9,449	10,863	11,732
<b>724</b> Uniform Allowance/Laundry	16,470	17,600	23,200	23,000
<b>726</b> Disaster Relief Supplies	-	-	-	1,000
<b>728</b> Office Supplies	18,997	24,013	27,700	26,400
<b>729</b> Photo Copies	21,977	16,289	21,200	20,400
<b>730</b> Postage	72,127	74,030	100,000	68,950
<b>731</b> Publications	2,503	2,006	3,650	3,400
<b>740</b> Operating Supplies	101,488	161,612	195,255	171,075
<b>742</b> Election Supplies	30,989	5,310	22,000	5,000
<b>759</b> Tools	635	2,101	1,800	2,000
<b>760</b> Medical Supplies	10,556	8,730	9,600	9,600
<b>776</b> Building Maintenance Supplies	40,519	38,704	47,000	47,000
<b>778</b> Equipment Maintenance Supplies	40,700	61,032	56,000	49,500
<b>780</b> Grounds Maintenance Supplies	50,967	67,468	65,300	61,300
<b>803</b> Audit Fees	13,880	14,000	15,000	17,000
<b>806</b> Contractual Services	446,537	613,987	772,620	609,060
<b>807</b> Police Services	3,087,168	3,192,021	3,343,000	3,335,000
<b>808</b> Legal Fees	52,515	85,581	85,000	75,000
<b>851</b> Radio Maintenance	4,704	2,405	6,000	3,600
<b>852</b> Telephone	56,770	58,774	62,570	57,120
<b>854</b> Telephone Maintenance	-	-	1,000	500
<b>861</b> Mileage	5,508	5,865	6,600	6,500
<b>862</b> Gasoline & Diesel	63,581	61,351	56,300	55,800
<b>863</b> Vehicle Maintenance	98,294	142,933	104,000	113,000
<b>881</b> Fire Prevention	10,220	10,519	12,000	12,000
<b>901</b> Advertising	17,594	17,113	21,000	21,000
<b>903</b> Printing	31,161	36,527	46,000	47,400
<b>911</b> Fleet Insurance	30,592	35,025	35,750	37,390

**DELTA TOWNSHIP**

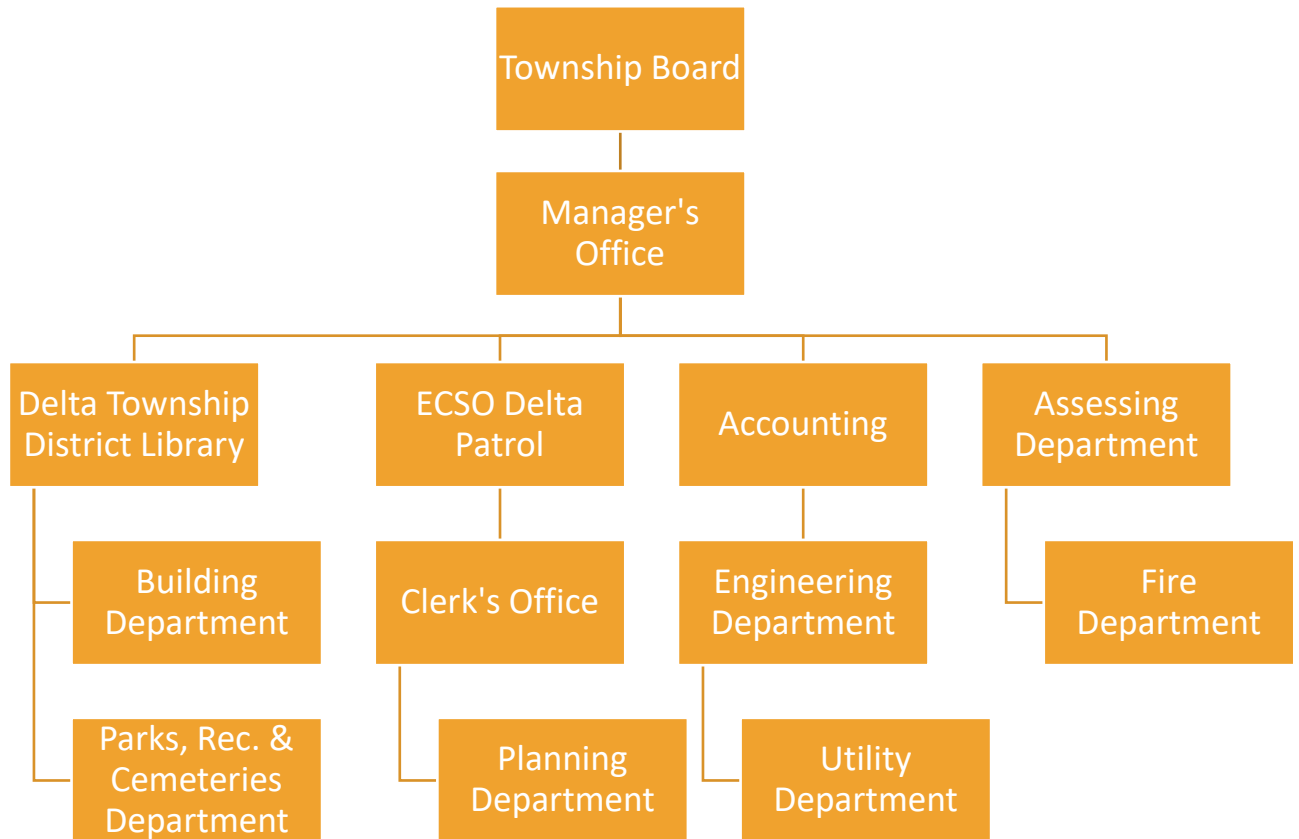
**GENERAL FUND EXPENDITURES**  
**Detail of Fund Expenditures - All Departments**  
 Fiscal Year Ending December 31:

<u>Acct #</u>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>912</b> Liability Insurance	34,265	38,673	40,200	41,250
<b>921</b> Electricity	123,542	135,160	133,900	136,900
<b>922</b> Heat	33,767	36,909	36,700	35,300
<b>923</b> Sewer & Water	18,280	16,137	17,570	18,200
<b>924</b> Street Lighting	70,409	82,773	81,000	85,000
<b>924.xxx</b> Street Lighting Districts - Summary	577,852	611,681	620,070	645,440
<b>925</b> Recycling	33,098	37,121	35,500	37,000
<b>931</b> R&M Services - Building	48,835	56,523	80,300	85,800
<b>933</b> R&M Services - Equipment	17,582	18,437	20,500	18,250
<b>934</b> R&M Services - Other	343,628	490,246	509,500	518,550
<b>942</b> Rentals - Equipment	2,850	1,357	2,500	2,500
<b>943</b> Rentals - Hydrants	145,670	154,910	155,000	156,000
<b>957</b> Education & Training	36,365	45,096	72,200	114,850
<b>958</b> Recording Costs	840	338	800	1,000
<b>959</b> Memberships & Dues	79,264	78,482	83,745	84,747
<b>960</b> Meetings, Conferences, Seminars	33,179	38,597	58,275	56,755
<b>962</b> Contributions	3,500	7,000	14,500	12,500
<b>963</b> Miscellaneous - Other	31	96	800	800
<b>970</b> Capital Outlay	4,344,603	3,368,507	1,895,850	2,574,904
<b>991</b> Debt - Principal	120,000	120,000	-	-
<b>999</b> Appropriations - Transfers Out	146,500	473,900	1,625,000	146,500
<b>Total General Fund Expenditures</b>	<b>\$ 17,950,342</b>	<b>\$18,144,758</b>	<b>\$ 19,146,915</b>	<b>\$ 18,135,110</b>

<b>Summary</b>				
Personnel Services	6,893,138	7,083,947	7,910,081	7,835,955
Supplies	988,232	1,034,214	1,243,184	1,193,139
Services	5,244,204	5,828,317	6,182,630	6,049,620
Insurance	64,857	73,698	75,950	78,640
Education & Training	148,808	162,175	214,220	256,352
Capital Outlay	4,464,603	3,488,507	1,895,850	2,574,904
Transfers Out	146,500	473,900	1,625,000	146,500
<b>Total General Fund Expenditures</b>	<b>\$ 17,950,342</b>	<b>\$18,144,758</b>	<b>\$ 19,146,915</b>	<b>\$ 18,135,110</b>

# Delta Township Board

## Fiscal Year 2021 Budget



Kenneth R. Fletcher  
Supervisor



Mary R. Clark  
Clerk



Dennis R. Fedewa  
Treasurer



Elizabeth (Beth) S. Bowen  
Trustee



Fonda J. Brewer  
Trustee



Andrea M. Cascarilla  
Trustee



Karen J. Mojica  
Trustee

**DELTA TOWNSHIP**

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

<b><u>Acct#</u> <u>Description</u></b>	<b>Approved 2021</b>
<b>702 Salaries &amp; Wages - Regular</b> Budget amount represents the salaries for five (5) of the seven (7) elected officials; Clerk and Treasurer salaries are included in the Clerk's Office and Treasurer's Office respectively.	<b>82,050</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees' wages.	<b>6,277</b>
<b>717 Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>47</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation.	<b>10,257</b>
<b>740 Operating Supplies</b>	<b>1,500</b>
<b>861 Auto Allowance/Mileage</b>	<b>300</b>
<b>960 Meetings, Conferences &amp; Seminars</b> Funding to allow board members to attend seminars, conferences, etc.	<b>6,000</b>
<b>963 Miscellaneous - Other</b>	<b>300</b>
<b><i>Total Township Board Activity</i></b>	<b><u>\$ 106,731</u></b>

**DELTA TOWNSHIP**

**TOWNSHIP BOARD ACTIVITY GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Township Board Activity - 101**

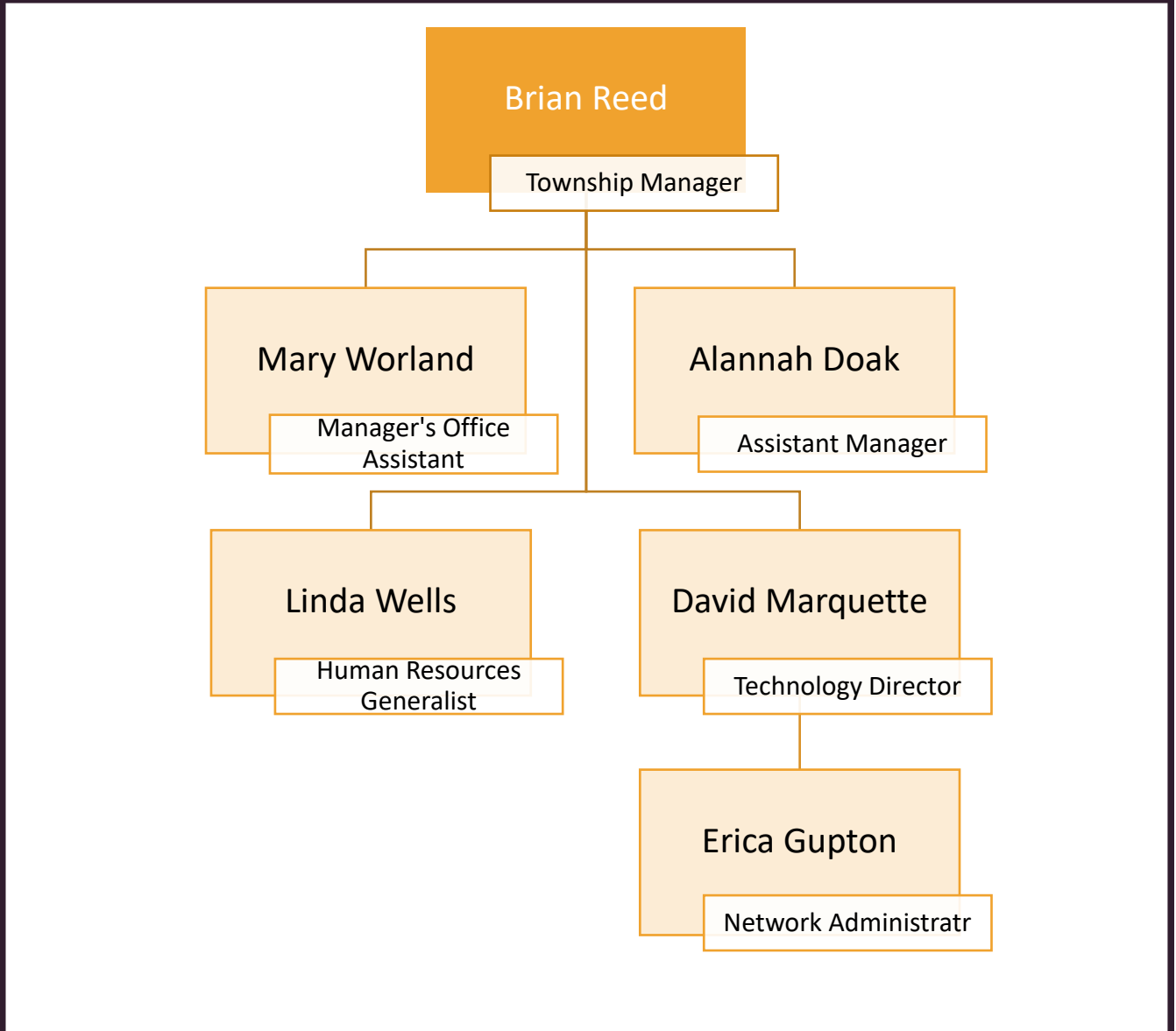
<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	75,372	78,795	80,766	82,050
<b>715</b> F.I.C.A.	5,766	6,028	6,180	6,277
<b>717</b> Workers' Comp. Insurance	70	-	84	47
<b>721</b> Pension	9,415	9,839	10,096	10,257
<b>740</b> Operating Supplies	335	211	1,500	1,500
<b>861</b> Mileage	-	222	300	300
<b>960</b> Meetings, Conf. & Seminars	6,537	5,475	6,000	6,000
<b>963</b> Miscellaneous - Other	15	-	300	300
<b>Total Twp. Board Activity</b>	<b>\$ 97,510</b>	<b>\$ 100,570</b>	<b>\$ 105,226</b>	<b>\$ 106,731</b>
<i>Total FTEs</i>	2.5	2.5	2.5	2.5

<b>Summary</b>				
Personnel Services	90,623	94,662	97,126	98,631
Supplies	350	211	1,800	1,800
Services	-	222	300	300
Education & Training	6,537	5,475	6,000	6,000
<b>Total Twp. Board Activity</b>	<b>\$ 97,510</b>	<b>\$ 100,570</b>	<b>\$ 105,226</b>	<b>\$ 106,731</b>



# Manager's Office

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

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## MANAGER'S OFFICE

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

### Goals

- To ensure all laws and Township ordinances are enforced.
- To provide leadership, coordination, and administrative support to the Township departments.
- To work to 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 from diverse applicant pools; 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.
- To provide adequate training including Ethics and Diversity, Equity, and Inclusion training, to all Delta Township employees to ensure trustworthy and culturally diverse workforce.
- To ensure all FOIA requests are complied with according to State statute.
- To prepare and distribute agenda packets to the board and residents.
- Oversee major capital improvement projects including utilities and other facilities.

### Objectives

- Reduce workers' compensation injuries and thereby reduce the number of days lost due to injuries.
- Ensure all FOIA requests are answered immediately according to State statute.
- Increase overall training hours per FTE in the areas of diversity, equity, and inclusion.
- 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.
- Continue to improve communication across departments.
- Continue to inform board members and employees through regular Manager's newsletters.
- Continue to inform the community in various ways including social media, monthly electronic newsletter, and additional publications.
- Promote continuous improvement among departments and staff by providing integral training, continuous constructive feedback, consistent evaluations, guidance, and support.

## DELTA TOWNSHIP

- 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.
- Develop a plan to improve/replace Township facilities.
- Continue to assess and upgrade utilities throughout the Township.

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
<b>Applications Reviewed and Processed</b>	>500	>500	>500	>500
<b>Employees Hired (Full-Time/Part-Time)</b>	5FT/24PT	16FT/18PT	9FT/11PT	10FT/15PT
<b>Total FTE’s Per 1,000 Residents</b>	0.003879	0.003875	0.00577	0.0577
<b>Number of On-the-Job Injuries</b>	31	24	11	0
<b>Number of Days Lost Due to Injuries</b>	71	43	2	0
<b>Training Hours Per FTE</b>	40	40	40	40
<b>Number of Participants enrolled in Flexible Spending Plan</b>	13	15	6	10
<b>Number of Participants enrolled in Health Savings Plan</b>	99	98	97	105
<b>Number of FTE Waiving Health Insurance</b>	30	31	30	30
<b>FTE Turnover Rate (Excluding Retirements)</b>	.07%	0.07%	0.02%	0.02%
<b>Number of Full-Time Employees Hired</b>	5	16	9	10
<b>Percentage of Minorities in the Workforce</b>	6%	10%	11%	<11%
<b>Number of Board Agenda Packets</b>	34	36	34	35
<b>Number of Manager’s Newsletters</b>	49	50	48	52
<b>Number of Delta Township Magazines/Brochures</b>	4	4	4	4
<b>Number of Delta Township Newsletters</b>	12	12	12	12

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> Includes new Human Resources position.	<b>465,880</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>5,607</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>27,654</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>203</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>84,466</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>9,594</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>43,664</b>
<b>728</b>	<b>Office Supplies</b>	<b>1,500</b>
<b>729</b>	<b>Photo Copies</b>	<b>7,000</b>
<b>730</b>	<b>Postage</b>	<b>800</b>
<b>731</b>	<b>Publications</b> ICMA, MTA, MML, and personnel-related publications.	<b>500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>740</b>	<b>Operating Supplies</b>	<b>1,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>40,000</b>
	Consultants	20,000
	Employment Searches	15,000
	BSA Support (H.R. Software)	5,000
<b>852</b>	<b>Telephone</b>	<b>1,600</b>
	Cell phone.	
<b>861</b>	<b>Auto Allowance/Mileage</b>	<b>5,000</b>
	Township Manager Auto Allowance	4,800
	Other Travel	200
<b>957</b>	<b>Education &amp; Training</b>	<b>25,000</b>
	Implicit Bias Training	20,000
	Other Training	5,000
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>3,000</b>
	ICMA, MLGMA and other memberships & dues.	
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>7,000</b>
	MLGMA	1,500
	MML	1,000
	OTHER	1,500
	ICMA	2,000
	MTA	1,000
<b>963</b>	<b>Miscellaneous - Other</b>	<b>500</b>
<b>970</b>	<b>Capital Outlay</b>	<b>4,000</b>
	Computer replacement.	
	<b>Total Manager's Office</b>	<b>\$ 733,968</b>

**DELTA TOWNSHIP**

**MANAGER'S OFFICE GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

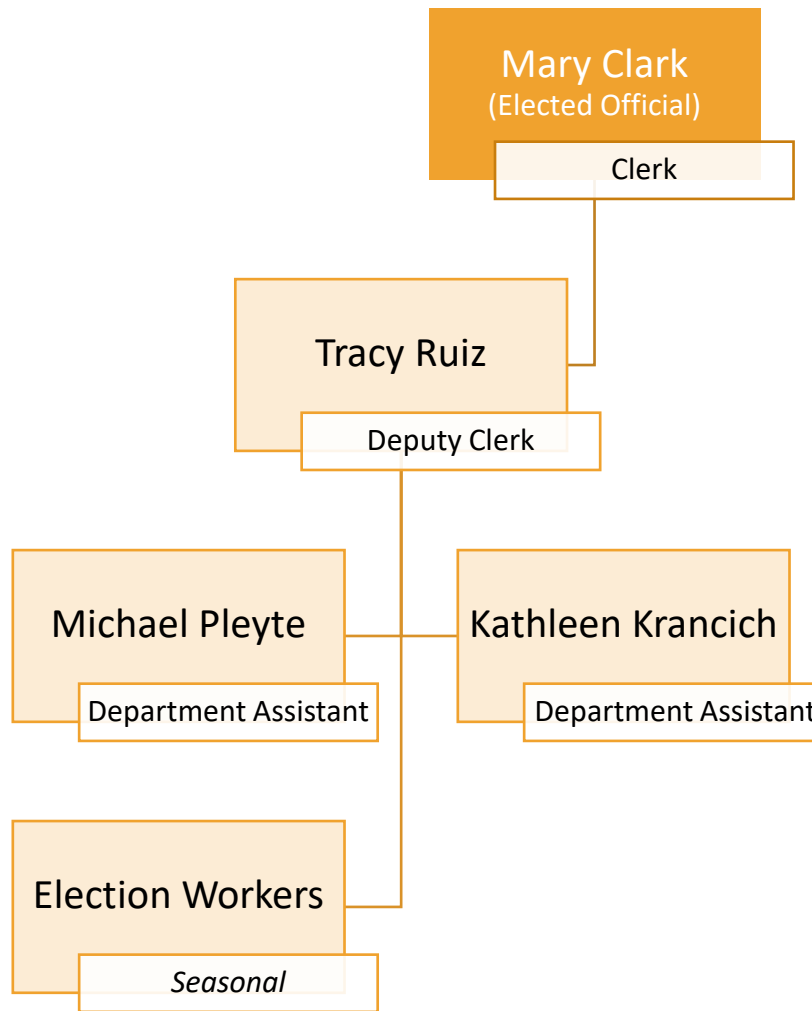
**Manager's Office - 172**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	236,711	268,584	452,000	465,880
<b>706</b> Salaries & Wages - Longevity	2,571	2,648	5,454	5,607
<b>715</b> F.I.C.A.	17,482	19,796	26,837	27,654
<b>717</b> Workers' Comp. Insurance	278	296	360	203
<b>719</b> Health Insurance	53,226	55,940	78,800	84,466
<b>720</b> Life, Dental & LTD Insurance	6,423	6,861	9,489	9,594
<b>721</b> Pension	29,524	32,708	42,340	43,664
<b>728</b> Office Supplies	592	1,630	1,500	1,500
<b>729</b> Photo Copies	6,783	4,662	7,000	7,000
<b>730</b> Postage	422	598	800	800
<b>731</b> Publications	-	-	500	500
<b>740</b> Operating Supplies	615	1,391	1,000	1,000
<b>806</b> Contractual Services	11,467	36,056	25,800	40,000
<b>852</b> Telephone	1,236	1,366	1,600	1,600
<b>861</b> Auto Allowance/Mileage	4,816	4,800	5,000	5,000
<b>957</b> Education & Training	4,524	545	5,000	25,000
<b>959</b> Memberships & Dues	2,594	1,566	3,000	3,000
<b>960</b> Meetings, Conf. & Seminars	5,284	7,248	7,000	7,000
<b>963</b> Miscellaneous - Other	6	96	500	500
<b>970</b> Capital Outlay	3,294	6,274	5,200	4,000
<b>Total Manager's Office</b>	<b>\$ 387,848</b>	<b>\$ 453,065</b>	<b>\$ 679,180</b>	<b>\$ 733,968</b>
<i>Total FTEs</i>	4.0	4.0	5.0	5.0

<b>Summary</b>				
Personnel Services	346,215	386,833	615,280	637,068
Supplies	8,418	8,376	11,300	11,300
Services	17,519	42,222	32,400	46,600
Education & Training	12,402	9,359	15,000	35,000
Capital Outlay	3,294	6,274	5,200	4,000
<b>Total Manager's Office</b>	<b>\$ 387,848</b>	<b>\$ 453,065</b>	<b>\$ 679,180</b>	<b>\$ 733,968</b>

# Clerk's Office

## Fiscal Year 2021 Budget



# DELTA TOWNSHIP

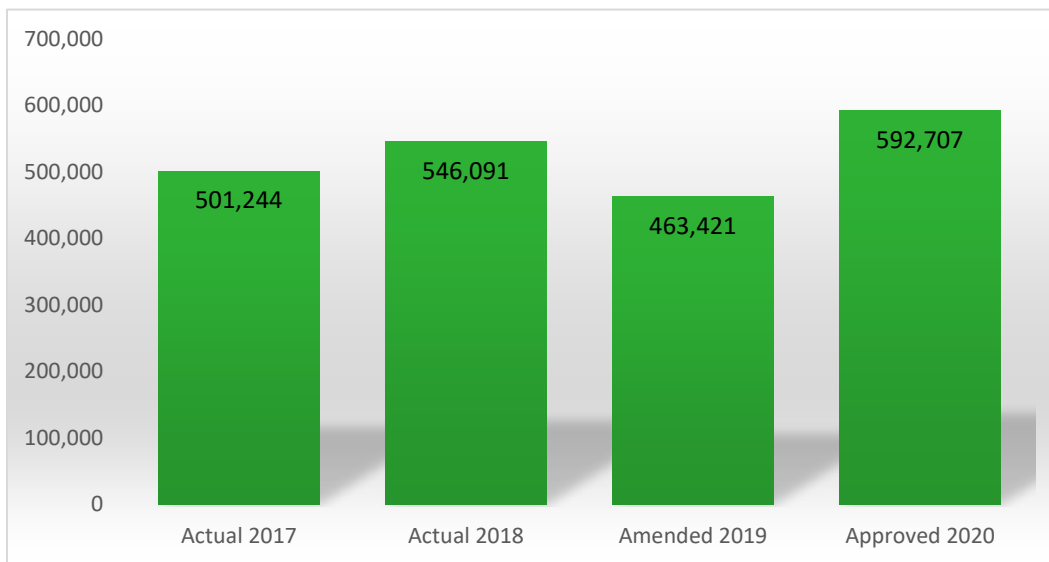
## CLERK'S OFFICE

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 and commission 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 and funeral home requests.

### 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, and implementing new election equipment and law changes that are required to be implemented relating to the election and voter registration process.
- 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 scan all documents related to cemeteries including grave headstones.
- To assess new election tabulation and ADA equipment to expand where necessary.
- 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.
- To identify areas of Township growth and redraw voter precinct boundaries.

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
<b>Township Board Minutes and Resolutions Scanned &amp; Indexed Ordinances</b>	33 Meetings, 194 Resolutions	34 Meetings, 150 Resolutions	31 Meetings, 150 Resolutions	30 Meetings, 163 Resolutions
<b>Licenses Issued (Vendor, Coin-Operated, Amusement, Entertainment, Etc.)</b>	7	7	5	3
<b>Elections Conducted</b>	2	0	3	1
<b>New Voter Registrations/Changes Processed &amp; Cancellations</b>	5,951	5,000	6,921	3,000
<b>Absentee Voter Ballots Prepared</b>	10,721	0	44,500	5,000
<b>Number of Registered Voters</b>	25,387	25,856	27,314	27,500
<b>Election Chairman &amp; Inspector Classes</b>	60	0	63	10
<b>Total Voters Per Year/All Elections</b>	26,659	115	32,000	7,000
<b>Election Inspector Costs</b>	\$74,478	\$1,221	\$112,196	\$15,000
<b>Board/Commission Applications Processed</b>	19	18	16	15
<b>Passports Processed</b>	1,583	1,510	677	1,000
<b>Percentage of Operation Costs to General Fund Total Budget</b>	3.0%	2.4%	3.5%	2.4%

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>245,336</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b> Overtime required by staff during anticipated 2021 elections.	<b>2,500</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>2,319</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>20,748</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>350</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>51,111</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>8,244</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>30,667</b>
<b>728</b>	<b>Office Supplies</b>	<b>4,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>1,500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>730</b>	<b>Postage</b> Mail service and passport postage	<b>15,000</b>
		<b>15,000</b>
<b>731</b>	<b>Publications</b>	<b>750</b>
<b>742</b>	<b>Election Supplies</b> Other misc. election supplies	<b>5,000</b>
		<b>5,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>5,000</b>
<b>852</b>	<b>Telephone</b>	<b>500</b>
<b>901</b>	<b>Advertising</b> The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising, and other as required.	<b>18,000</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>2,650</b>
	Masters Class for Clerk	<b>900</b>
	Clerks Institute Year 1	<b>1,200</b>
	Miscellaneous Education	<b>550</b>
<b>958</b>	<b>Recording Costs</b>	<b>800</b>
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>400</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b> MTA annual conference & MI Clerk's Assoc. conference.	<b>2,500</b>
<b>970</b>	<b>Capital Outlay</b> Office Computer Replacement	<b>4,000</b>
		<b>4,000</b>
<b>Total Clerk's Office</b>		<b>\$ 421,575</b>

**DELTA TOWNSHIP**

**CLERK'S OFFICE GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

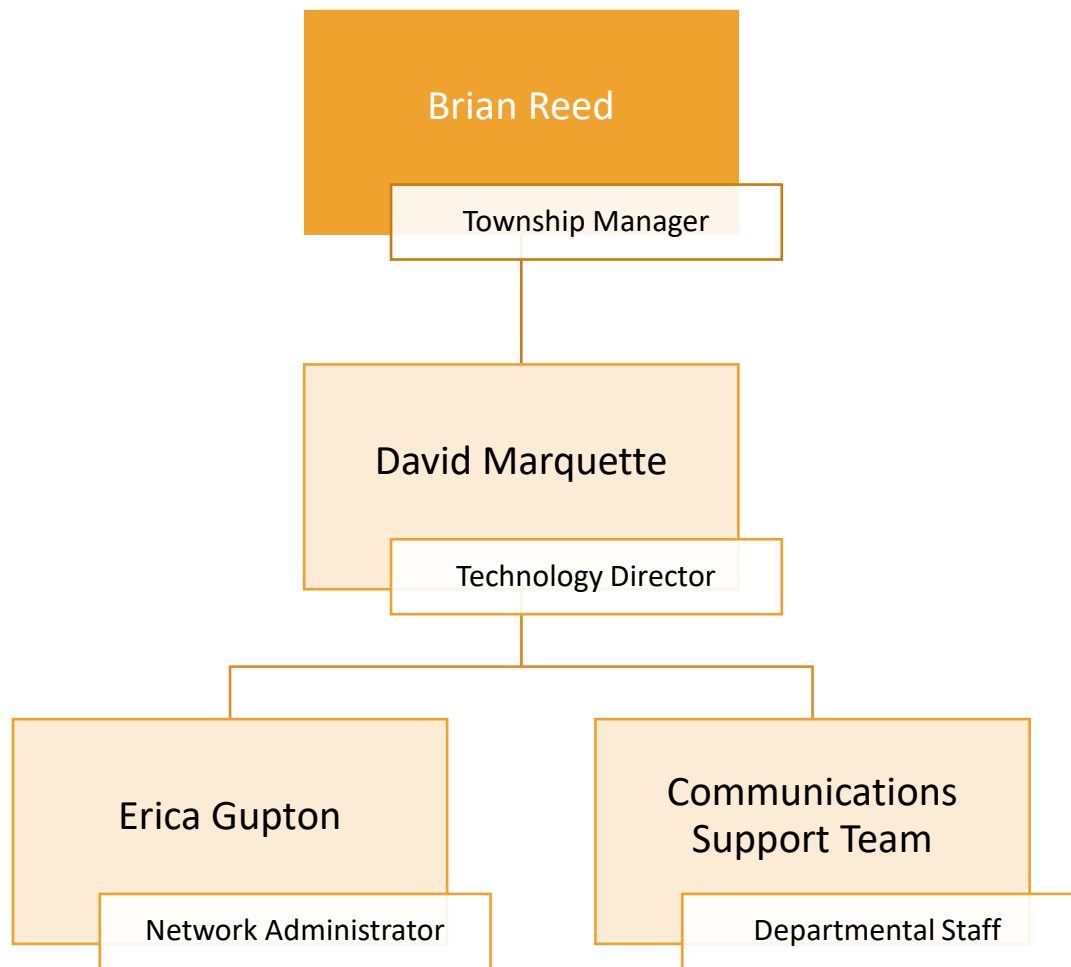
**Clerk's Office - 215**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	244,302	238,690	252,180	245,336
<b>703</b> Salaries & Wages - Temporary	5,133	2,446	7,000	-
<b>704</b> Salaries & Wages - Overtime	17,708	963	20,000	2,500
<b>706</b> Salaries & Wages - Longevity	2,880	3,458	3,544	2,319
<b>715</b> F.I.C.A.	20,256	18,412	21,132	20,748
<b>717</b> Workers' Comp. Insurance	329	181	286	350
<b>719</b> Health Insurance	47,678	49,320	51,965	51,111
<b>720</b> Life, Dental & LTD Insurance	7,434	7,133	7,400	8,244
<b>721</b> Pension	30,160	27,118	31,000	30,667
<b>728</b> Office Supplies	4,493	6,878	4,000	4,000
<b>729</b> Photo Copies	2,750	2,294	1,500	1,500
<b>730</b> Postage	25,730	25,303	39,500	15,000
<b>731</b> Publications	1,236	723	750	750
<b>742</b> Election Supplies	30,989	5,310	22,000	5,000
<b>806</b> Contractual Services	80,226	4,879	88,200	5,000
<b>852</b> Telephone	456	456	500	500
<b>861</b> Mileage	174	54	-	200
<b>901</b> Advertising	17,246	16,765	18,000	18,000
<b>957</b> Education & Training	1,782	146	2,600	2,650
<b>958</b> Recording Costs	840	338	600	800
<b>959</b> Memberships & Dues	636	755	650	400
<b>960</b> Meetings, Conf. & Seminars	1,760	2,215	2,500	2,500
<b>970</b> Capital Outlay	1,893	64,030	17,400	4,000
<b>Total Clerk's Office</b>	<b>\$ 546,091</b>	<b>\$ 477,867</b>	<b>\$ 592,707</b>	<b>\$ 421,575</b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	375,880	347,721	394,507	361,275
Supplies	65,198	40,508	67,750	26,250
Services	98,102	22,154	106,700	23,700
Education & Training	5,018	3,454	6,350	6,350
Capital Outlay	1,893	64,030	17,400	4,000
<b>Total Clerk's Office</b>	<b>\$ 546,091</b>	<b>\$ 477,867</b>	<b>\$ 592,707</b>	<b>\$ 421,575</b>

# Information Technology Department

## Fiscal Year 2021 Budget



*A Great Place To*  
**LIVE WORK  
AND PLAY!**

🔍 Enter keyword

SEARCH

SHARE

# DELTA TOWNSHIP

## INFORMATION TECHNOLOGY

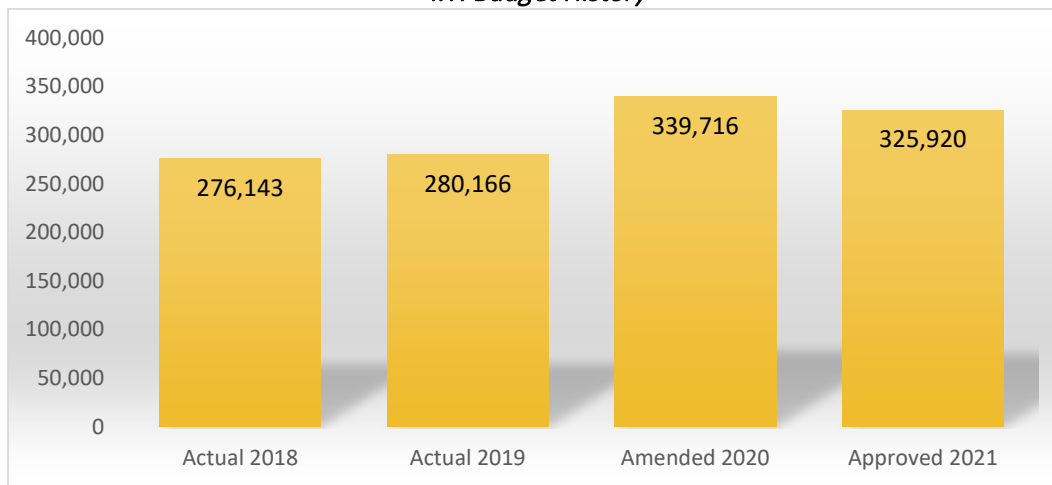
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term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



### 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 Township network.

DELTA TOWNSHIP

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OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
<b>Number of Hits on Township Website</b>	342,368	339,431	275,000	280,000
<b>Number of Hits on GIS Website</b>	18,000	18,500	17,250	18,000
<b>Number of Documents Scanned</b>	2,948	9,340	4,000	10,000
<b>Number of Scanned Pages</b>	20,275	17,890	22,000	20,000

PERFORMANCE INDICATORS/EFFICIENCIES	2019	2020	2021
Workstation Hardware Platforms Supported	6	6	6
Server Hardware Platforms Supported	5	5	5
Application Programs Supported	47	47	47
Help Desk Calls Received	400	350	400
Computer Workstations & Laptops Supported	160	160	190
Physical Servers Supported	10	10	10
Virtual Servers Supported	25	25	27
Virtual Desktops Supported	0	0	0
Firewalls Supported	3	3	3
Percent of Help Desk Calls Resolved Within 8 Hours	95%	95%	95%
Percent of Network Down Time	0%	0%	0%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2021</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>150,180</b>
<b>706 Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>4,660</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>11,845</b>
<b>717 Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>87</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>5,250</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>3,645</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>18,053</b>



DELTA TOWNSHIP

INFORMATION TECHNOLOGY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-228

<u>Acct#</u>	<u>Description</u>		<b>Approved 2021</b>
<b>806</b>	<b>Contractual Services</b>		<b>73,200</b>
	Backup Software Renewal	1,500	
	Laserfiche	5,000	
	ESRI GIS Software (50%)	7,000	
	VMWARE Software Licensing	5,500	
	Dropbox	6,000	
	Additional Software Maintenance	8,000	
	Deltami.gov Domain Renewal	500	
	Security Software	10,000	
	Office 365	18,000	
	VidComm	800	
	Website Annual Maintenance	5,000	
	Laserfiche Connector	900	
	Cybersecurity Training	5,000	
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>		<b>4,000</b>
	ESRI International Conference (2 people).		
<b>970</b>	<b>Capital Outlay</b>		<b>55,000</b>
	Hardware Replacement	50,000	
	Firewall Replacement	5,000	
	<b>Total Information Technology</b>		<b>\$ 325,920</b>

**DELTA TOWNSHIP**

**IT GENERAL FUND  
DETAIL OF EXPENDITURES**  
Fiscal Year Ending December 31:

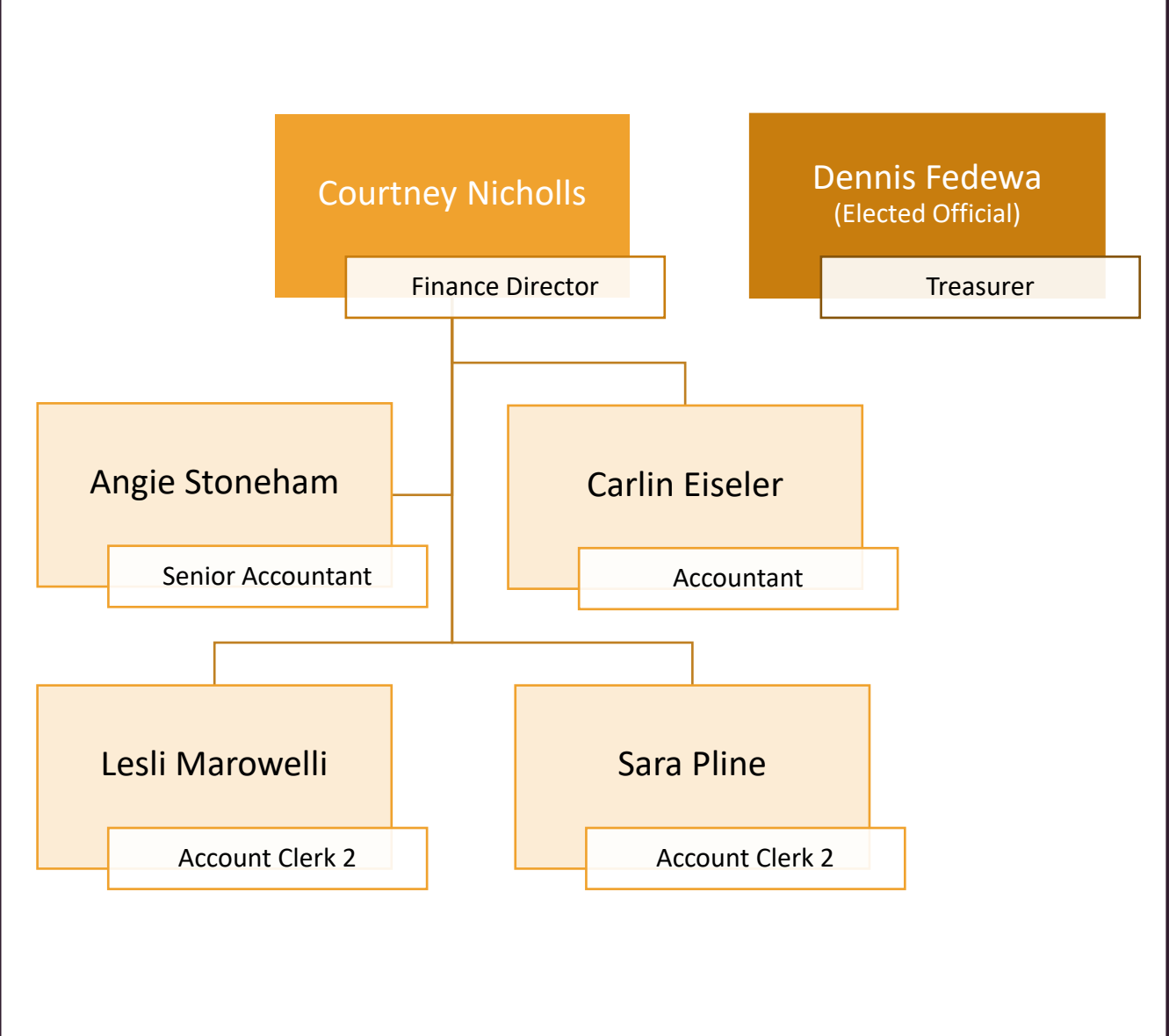
**Information Technology - 228**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	139,301	144,337	147,960	150,180
<b>706</b> Salaries & Wages - Longevity	4,350	4,480	4,592	4,660
<b>715</b> F.I.C.A.	11,478	11,950	11,670	11,845
<b>717</b> Workers' Comp. Insurance	171	169	158	87
<b>719</b> Health Insurance	6,250	5,500	5,250	5,250
<b>720</b> Life, Dental & LTD Insurance	3,360	3,466	3,600	3,645
<b>721</b> Pension	16,834	17,331	17,786	18,053
<b>806</b> Contractual Services	47,363	62,117	79,200	73,200
<b>852</b> Telephone	1,722	1,722	-	-
<b>959</b> Membership & Dues	-	-	900	-
<b>960</b> Meetings, Conferences, Seminars	-	-	4,000	4,000
<b>970</b> Capital Outlay	45,314	29,094	64,600	55,000
<b>Total Information Technology</b>	<b>\$ 276,143</b>	<b>\$ 280,166</b>	<b>\$ 339,716</b>	<b>\$ 325,920</b>
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

<b>Summary</b>				
Personnel Services	181,744	187,233	191,016	193,720
Services	49,085	63,839	79,200	73,200
Education & Training	-	-	4,900	4,000
Capital Outlay	45,314	29,094	64,600	55,000
<b>Total Information Technology</b>	<b>\$ 276,143</b>	<b>\$ 280,166</b>	<b>\$ 339,716</b>	<b>\$ 325,920</b>

# Accounting Department

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

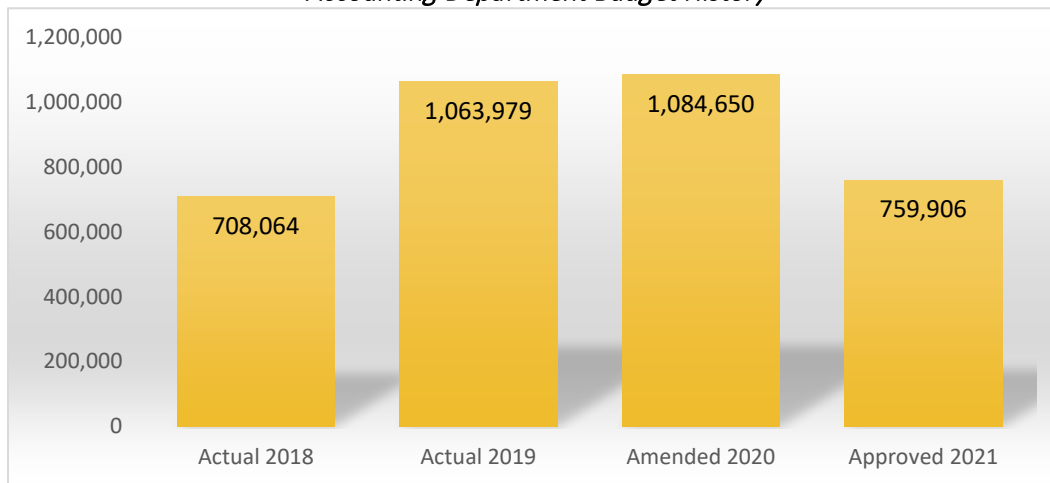
## ACCOUNTING/TREASURER'S DEPARTMENT

The Accounting/Treasurer's Department is responsible for the preparation of utility bills and receipting payments, preparation of payroll 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. The department is also 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*

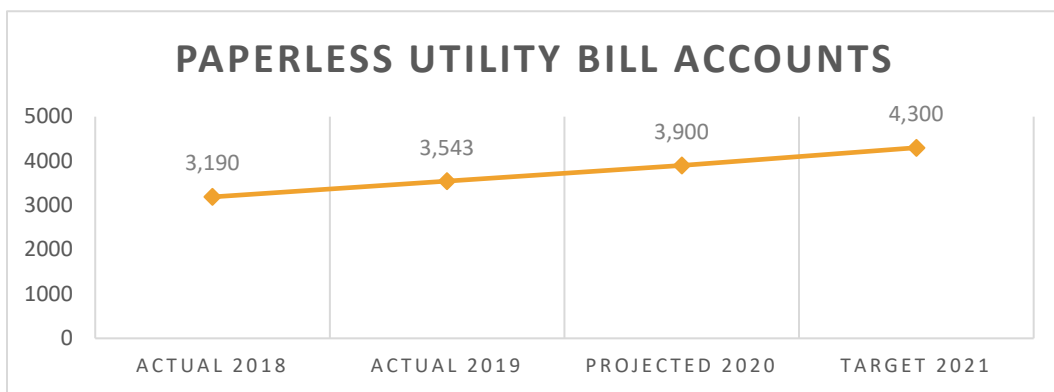
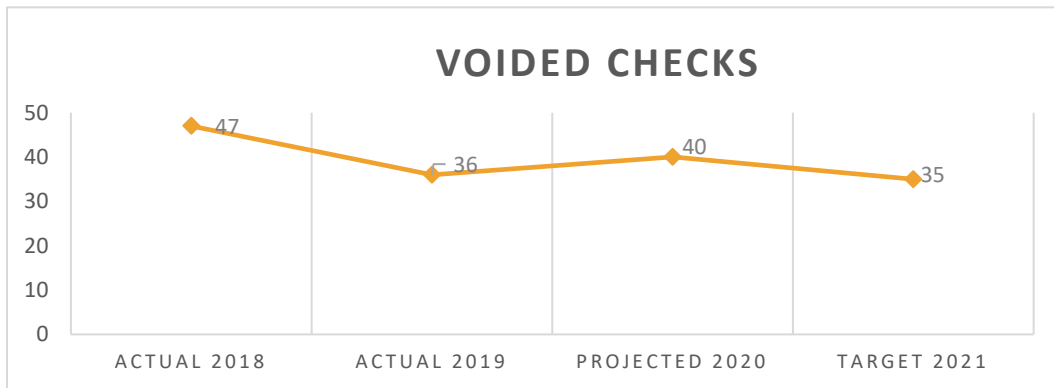
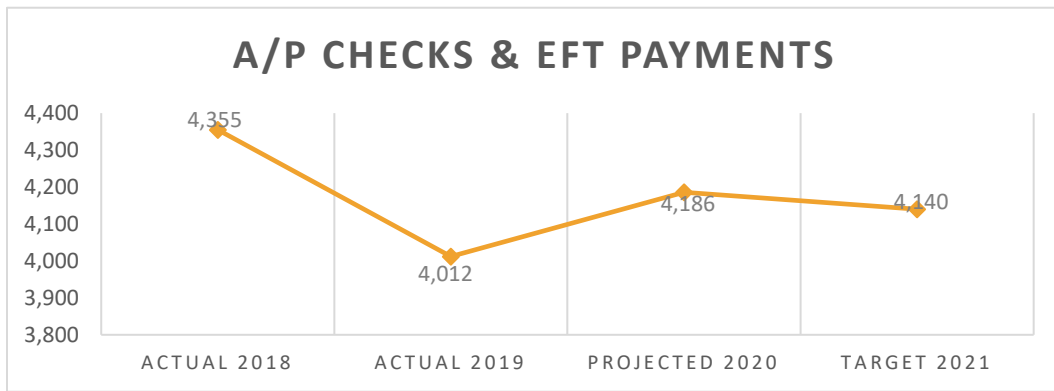


### Objectives

- 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.

## DELTA TOWNSHIP

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
Number of Voided Checks	47	36	40	35
Number of A/P Checks Written	4,236	3,778	3,900	3,850
Number of EFT Payments	119	234	286	290
Number of Monthly Water Service Interruptions	48	41	39	39
Percentage of Payroll Direct Deposits	100%	100%	100%	100%
Percentage of Mo/Year Bank Reconciled Within 30 Days	100%	100%	92%	100%
Number of Customers Receiving Monthly Utility Bill via Email	3,190	3,543	3,900	4,300



**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> Approved amount represents the salaries for authorized positions and the elected Treasurer.	<b>350,033</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>500</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>4,674</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>27,135</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>200</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>101,380</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>9,851</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>37,833</b>
<b>728</b>	<b>Office Supplies</b> Toner, envelopes, check stock, and miscellaneous office supplies.	<b>5,000</b>

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2021</b>
<b>730</b>	<b>Postage</b>	<b>16,500</b>
	Tax Bills	11,500
	Checks, Invoices, Other Correspondence	5,000
<b>803</b>	<b>Audit Fees</b>	<b>17,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>32,700</b>
	BS&A Software Support	19,000
	Bank Fees	1,500
	Loomis Armored Car	6,000
	Affordable Care Act Reporting Service	2,200
	OPEB Actuarial Update	3,000
	Continuing Disclosure Report	1,000
<b>852</b>	<b>Telephone</b>	<b>800</b>
<b>861</b>	<b>Auto Allowance/Mileage</b>	<b>300</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>750</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>2,000</b>
	Staff software training.	
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>600</b>
	MI Government Finance Officers	150
	MI Municipal Treasurer's Assoc.	100
	Government Finance Officers	350
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>3,750</b>
	MMTA Winter Workshop	150
	MMTA or MGFOA Fall Conference	1,000
	MML/MTA for Treasurer	800
	GFOA Annual Conference	1,800
<b>970</b>	<b>Capital Outlay</b>	<b>2,400</b>
	Office furniture.	
<b>Total Accounting Department</b>		<b>\$ 613,406</b>

**DELTA TOWNSHIP**

**ACCOUNTING GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Accounting Department - 253**

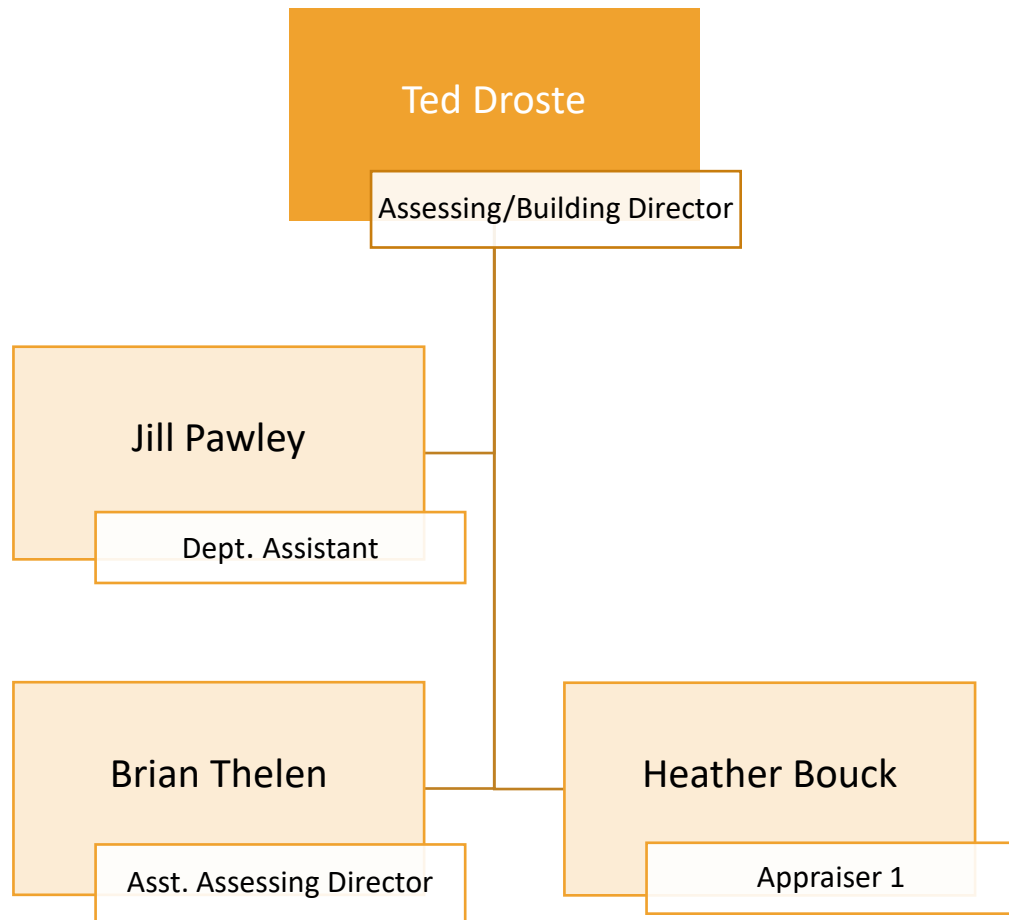
<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
702 Salaries & Wages - Regular	339,128	349,939	358,594	350,033
704 Salaries & Wages - Overtime	47	135	500	500
706 Salaries & Wages - Longevity	6,416	6,608	8,554	4,674
715 F.I.C.A.	25,232	26,402	28,087	27,135
717 Workers' Comp. Insurance	393	371	377	200
719 Health Insurance	77,270	80,510	86,068	101,380
720 Life, Dental & LTD Insurance	9,320	9,626	9,893	9,851
721 Pension	36,770	37,901	38,902	37,833
728 Office Supplies	3,502	4,739	4,500	5,000
729 Photo Copies	665	541	800	-
730 Postage	16,331	16,857	16,800	16,500
803 Audit Fees	13,880	14,000	15,000	17,000
806 Contractual Services	26,498	30,849	30,600	32,700
852 Telephone	780	780	800	800
861 Mileage	-	-	300	300
933 R & M Services - Equipment	-	-	1,000	750
957 Education & Training	587	274	2,000	2,000
959 Memberships & Dues	445	470	525	600
960 Meetings, Conf. & Seminars	2,586	3,179	3,850	3,750
970 Capital Outlay	1,714	6,898	2,500	2,400
999 Appropriations - Transfer Out	146,500	473,900	475,000	146,500
<b>Total Accounting Dept.</b>	<b>\$ 708,064</b>	<b>\$ 1,063,979</b>	<b>\$ 1,084,650</b>	<b>\$ 759,906</b>
<i>Total FTEs</i>	5.5	5.5	5.5	5.5

<b>Summary</b>				
Personnel Services	494,576	511,492	530,975	531,606
Supplies	20,498	22,137	22,100	21,500
Services	41,158	45,629	47,700	51,550
Education & Training	3,618	3,923	6,375	6,350
Transfers Out	146,500	473,900	475,000	146,500
Capital Outlay	1,714	6,898	2,500	2,400
<b>Total Accounting Dept.</b>	<b>\$ 708,064</b>	<b>\$ 1,063,979</b>	<b>\$ 1,084,650</b>	<b>\$ 759,906</b>



# Assessing Department

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

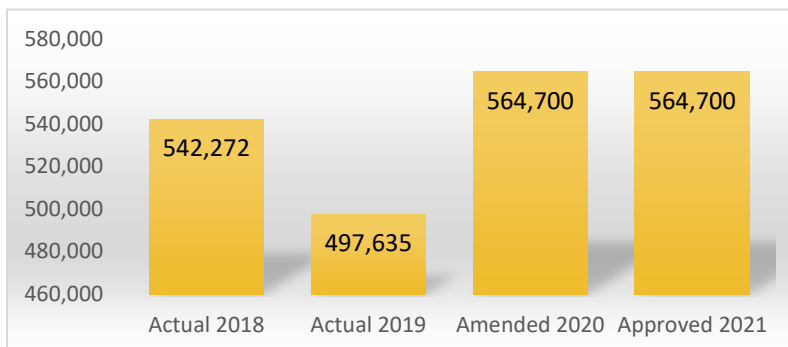
## ASSESSING DEPARTMENT

The Assessing Department is responsible for several important duties that contribute to the overall success of the Township. The most significant roles are inventorying 13,460 parcels and establishing assessed and taxable values of all property. The primary goal is the equitable distribution of the property tax burden in accordance with Michigan's General Property Tax Act and various other applicable State statutes. Additionally, it is critical to the success of this department to continue to provide excellent customer service in person and by providing accessibility to accurate property information through the online assessing database.

The principal responsibilities of the Assessing Department are:

- To annually identify and inventory all property within the township and determine values based on the requirements of the General Property Tax Act. Perform onsite visits to assess properties and make sure our data is accurate.
- To annually audit properties that are exempt from property taxes to assure they are still eligible.
- To annually provide the property owners of Delta Township with fair and equitable assessments.
- To accurately and timely process all property transfer information, including the Principal Residence Exemption Program, in compliance with applicable State laws.
- To provide administrative oversight to the Land Division Ordinance and processing of all splits and combinations.
- To meet and/or exceed all State Tax Commission requirements.
- To process all incoming Industrial Facilities Tax Exemption requests and ensure all terms outlined in the IFT application and agreement are followed.
- The creation and balancing of the summer and winter tax rolls and preparing the warrant for the collection of taxes.
- To perform an annual IFT Compliance Audit to make sure businesses that were granted a tax abatement have hired the number of employees they have promised.
- To perform many Personal Property Audits of random businesses to verify the data they have submitted for the Personal Property Tax assessment is accurate.
- Perform detailed sales analysis reports, analyze the real estate market trends, and complete statistical analysis' which leads to fair and accurate assessments.

*Assessing Department Budget History*



## DELTA TOWNSHIP

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### Objectives

- **Property Inventory:** All properties are inventoried to track specific key property attributes such as land area, building improvements, and other improvements to the land. This data is used to appraise all assessable property in a uniform manner. This inventory includes annual inspections of over 2,000 data verification inspections per year [in accordance with the State Tax Commission guidelines] to update records, inspect, and appraise all new construction and to assist with taxpayer inquiries.
- **Assessment Preparation:** The primary focus of this Department is to prepare Property Assessments for approximately 13,460 properties. The assessments, based on various statistical analysis, are computed on Tax Day, December 31<sup>st</sup>. The analysis is done annually on a neighborhood basis by comparing sales data to current assessments. More complex appraisals for Commercial and Industrial type properties also include analysis' using the Income Approach, Modified Cost Approach, and the Sale Comparison approaches to value.
- **Ownership tracking:** Another primary responsibility is the accurate and timely processing of all ownership transfers. This department is responsible for tracking ownership history, sales, principal residence exemptions, and transfer of ownership data. We serve all other Departments for property ownership information. This is primarily done through processing submissions of Property Transfer Affidavits and Deeds recorded by the Eaton county Register of Deeds Office.
- **Land Divisions:** It is the responsibility of this department to accurately process all land division and combination applications in compliance with the Land Division Ordinance.
- **State Tax Commission:** Assessment Administration continuously changes due to several factors such as new legislation, Tax Tribunal decisions, and updated interpretations of Property Tax Laws. Local units are audited on a periodic basis in the State AMAR Program. It is our goal to meet or exceed expectations set forth by the Michigan State Tax Commission by performing all expected tasks. Our goal is to lead within the Mid-Michigan Assessment Administration community.
- **Tax Abatements:** When new Industrial manufacturing businesses enter the Township, they frequently look for Tax Abatements. It is the Assessing Departments objective to help these businesses in any way possible by assisting with questions, filing forms, and discussing options with State Tax Commission staff. Additionally, we also verify IFT job creation agreements are followed to maintain compliance with local agreements.
- **Tax Roll Preparation:** The goal of this Department is to compile, calculate, and prepare the Tax Roll for the summer and winter tax collections. These tax rolls, and corresponding Assessors Warrant are given to the Treasurer's Office/Finance Department authorizing the collection of taxes. This procedure is a very detailed and complex process of balancing taxable values, tax dollars, and millage rates.
- **Collaboration:** As stated above, our goal is to be considered a leading Assessment Administration Department within the region. One contributing element is to work with other municipalities. The Assessing department currently works collaboratively with Delhi Township to provide assessing consulting services.

## DELTA TOWNSHIP

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- **Sales Analysis:** Delta Township is comprised of over a hundred residential neighborhoods and a diverse mix of Commercial and Industrial uses. Each of these categories requires a thorough market analysis to prepare the annual assessments. Analysis' includes preparation of ECF's [economic condition factors], and analysis of market trends, and a land value analysis.

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
Number of Board of Review Appeals	112	110	110	125
Number of Transfers	1,245	1,250	1,250	1250
Data Verification Inspections	2,100	2,100	2,000	2,000
Number of Hits for On-Line Assessing Database	60,500	48,500	60,000	55,000
Full Michigan Tax Tribunal Appeals Processed	9	10	10	25*
Percentage of Operation Costs to General Fund Total Budget	3.0%	3.4%	3.4%	3.2%

\*Expect several appeals due to Covid-19

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
702	<b>Salaries &amp; Wages - Regular</b>	312,426
704	<b>Salaries &amp; Wages - Overtime</b>	500
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) 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.	6,886
710	<b>Fees &amp; Per Diem</b> Board of Review compensation and related miscellaneous expenses.	1,800
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	24,427
717	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	1,820
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	81,104
720	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	10,048
721	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	38,226
728	<b>Office Supplies</b>	3,700
	General Office Supplies	3,300
	Delta Twp. Logo Apparel (3 EE)	300
	Board of Review Binding	100

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>729</b>	<b>Photo Copies</b>	<b>1,800</b>
<b>730</b>	<b>Postage</b>	<b>11,000</b>
	Assessment Change Notices	<b>6,900</b>
	Personal Property Statements	<b>850</b>
	Data Verification Letters	<b>1,000</b>
	Miscellaneous Mailings	<b>2,250</b>
<b>806</b>	<b>Contractual Services</b>	<b>50,000</b>
	Professional services related to MTT appraisals & defense costs.	
<b>862</b>	<b>Gasoline</b>	<b>1,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>2,000</b>
<b>903</b>	<b>Printing</b>	<b>1,000</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>1,100</b>
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>	<b>12,000</b>
	APEX Sketching Support Fees	<b>1,000</b>
	Assessing Software Service Fees	<b>6,000</b>
	Internet Service (Online Data) Service Fees	<b>5,000</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>4,600</b>
	MAA Continuing Education Course & Lodging (4 EE)	<b>4,000</b>
	Various Training Seminars for All Staff	<b>600</b>
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>1,610</b>
	State Tax Commission Assessor License (4 ea.)	<b>700</b>
	Michigan Assessors Association Dues (4 ea.)	<b>400</b>
	Mid-Michigan Assessors Association Dues (3 ea.)	<b>60</b>
	International Association of Assessing Officers Dues (2 ea.)	<b>450</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>1,200</b>
	MAA Annual Conference & Lodging	<b>1,000</b>
	Miscellaneous 1-day Meetings on Special Topics	<b>200</b>

DELTA TOWNSHIP

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ASSESSING DEPARTMENT  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-257

<u>Acct#</u>	<u>Description</u>	Approved 2021
970	Capital Outlay Computer replacement.	2,500
<i>Total Assessing Department</i>		<u>\$ 570,747</u>

**DELTA TOWNSHIP**

**ASSESSING GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Assessing Department - 257**

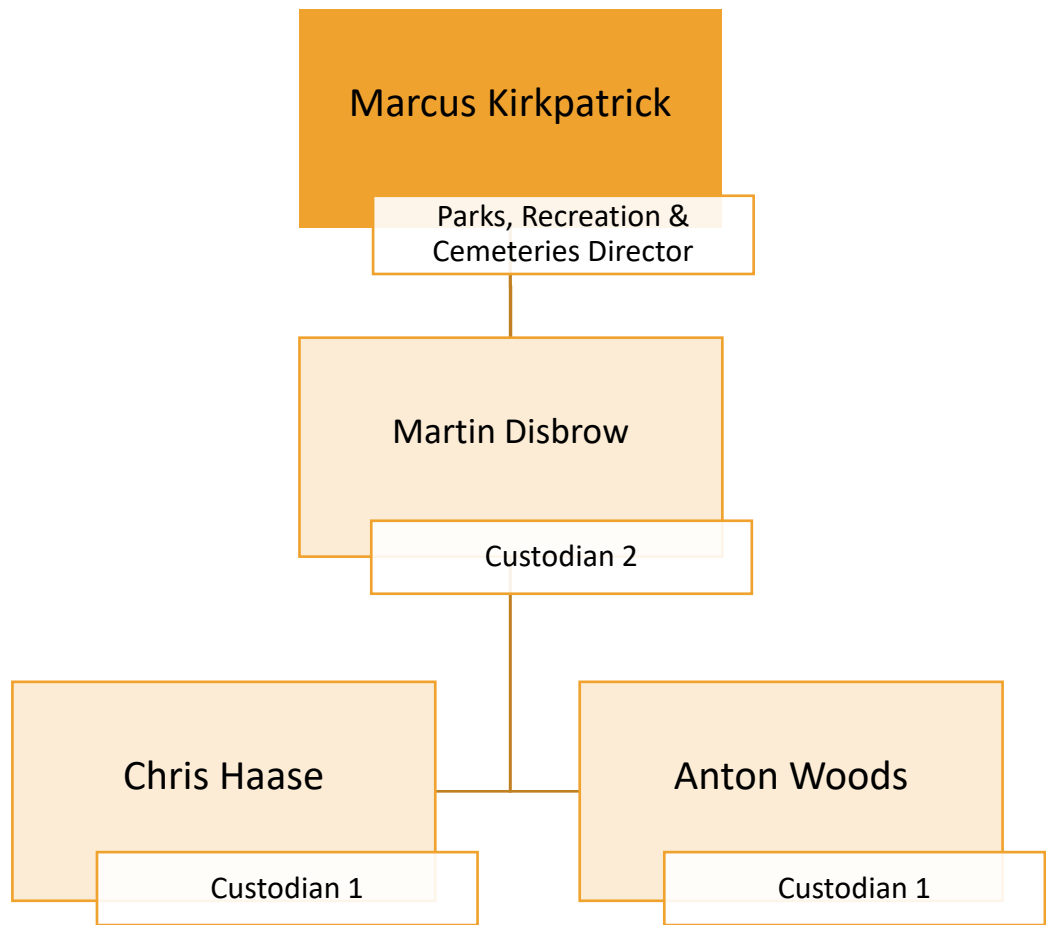
<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	334,245	293,009	305,709	312,426
<b>704</b> Salaries & Wages - Overtime	-	-	500	500
<b>706</b> Salaries & Wages - Longevity	6,727	6,035	6,784	6,886
<b>710</b> Fees & Per Diem	1,200	1,570	1,800	1,800
<b>715</b> F.I.C.A.	24,813	21,736	23,906	24,427
<b>717</b> Workers' Comp. Insurance	3,026	2,602	2,649	1,820
<b>719</b> Health Insurance	92,029	90,045	82,568	81,104
<b>720</b> Life, Dental & LTD Insurance	11,100	9,301	9,956	10,048
<b>721</b> Pension	33,960	19,273	37,398	38,226
<b>728</b> Office Supplies	3,079	1,465	3,700	3,700
<b>729</b> Photo Copies	2,181	1,671	1,800	1,800
<b>730</b> Postage	8,031	8,329	11,000	11,000
<b>806</b> Contractual Services	2,699	24,808	50,000	50,000
<b>862</b> Gasoline & Diesel	803	559	1,000	1,000
<b>863</b> Vehicle Maintenance	1,285	1,782	2,000	2,000
<b>903</b> Printing	504	399	1,000	1,000
<b>911</b> Fleet Insurance	870	982	1,020	1,100
<b>934</b> R & M Services - Other	10,713	10,898	12,000	12,000
<b>957</b> Education & Training	1,703	1,345	4,600	4,600
<b>959</b> Memberships & Dues	1,730	1,405	1,610	1,610
<b>960</b> Meetings, Conf. & Seminars	672	419	1,200	1,200
<b>970</b> Capital Outlay	903	-	2,500	2,500
<b>Total Assessing Dept.</b>	<b>\$ 542,273</b>	<b>\$ 497,634</b>	<b>\$ 564,700</b>	<b>\$ 570,747</b>
<i>Total FTEs</i>	5.0	5.0	4.0	4.0

<b>Summary</b>				
Personnel Services	507,100	443,572	471,270	477,237
Supplies	14,094	12,024	17,500	17,500
Services	15,201	37,887	65,000	65,000
Insurance	870	982	1,020	1,100
Education & Training	4,105	3,169	7,410	7,410
Capital Outlay	903	-	2,500	2,500
<b>Total Assessing Dept.</b>	<b>\$ 542,273</b>	<b>\$ 497,634</b>	<b>\$ 564,700</b>	<b>\$ 570,747</b>



# Township Hall and Grounds

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

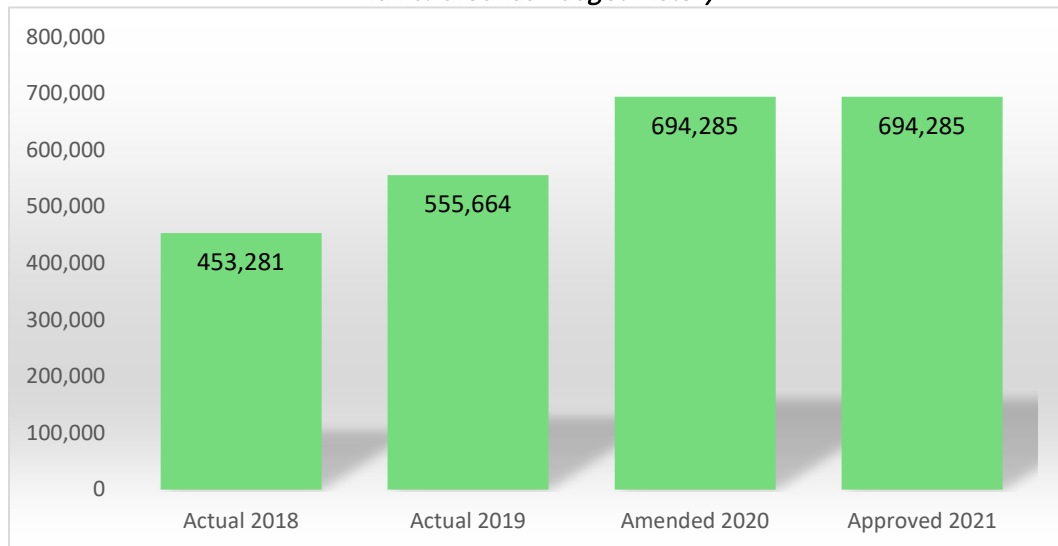
## HALL AND GROUNDS

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*



### Objectives

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

DELTA TOWNSHIP

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<b>OUTPUT INDICATORS</b>	<b>2019</b>	<b>PROJECTED 2020</b>	<b>TARGET 2021</b>
<b>Township Facilities Receiving Daily Housekeeping (Sq. Ft.)</b>	55,700	55,700	55,700
<b>Interior Preventive Maintenance Cycles</b>	4	4	4
<b>Exterior Preventive Maintenance Cycles</b>	4	4	4
<b>Percentage of Operation Costs to General Fund Total Budget</b>	3.7%	4.4%	3.3%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2021</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>135,394</b>
<b>703 Wages &amp; Salaries - Temporary</b> Seasonal Staff (29 hours @ 30 weeks x \$15.00/hr.).	<b>13,100</b>
<b>704 Wages &amp; Salaries - Overtime</b>	<b>3,000</b>
<b>706 Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>3,149</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>11,293</b>
<b>717 Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>3,854</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>27,140</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>4,608</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>16,405</b>
<b>724 Cleaning &amp; Laundry</b>	<b>500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>		<b>Approved 2021</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>25,000</b>
	Paper Products	8,500
	Cleaning Supplies	5,500
	Trash Bags	1,000
	Paint & Wallcoverings	2,000
	Floorcare Products	1,000
	Electrical Supplies	2,000
	Miscellaneous - COVID Related Expenses	5,000
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>	<b>2,000</b>
<b>780</b>	<b>Ground Maintenance Supplies</b>	<b>5,500</b>
	Landscape Supplies	2,000
	Parking Lot Repairs	2,500
	Fertilizer, Weed Control & Miscellaneous Grounds Supplies	1,000
<b>806</b>	<b>Contractual Services</b>	<b>17,500</b>
	Trash Removal	4,000
	Pest Control (4 buildings)	2,500
	Window Cleaning	1,000
	Elevators Maint. & Service - Admin. & Community Center	6,000
	Alarm System Annual Maintenance	2,000
	Fire System Annual Maintenance	2,000
<b>852</b>	<b>Telephone</b>	<b>33,000</b>
	Phones and Internet Fiber (all departments)	25,000
	Comcast - Enrichment Center	3,000
	TDS	3,000
	Verizon	1,000
	AT&T	1,000
<b>854</b>	<b>Telephone Maintenance</b>	<b>500</b>
<b>862</b>	<b>Gasoline</b>	<b>1,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2021</b>
911 Fleet Insurance	600
912 Liability Insurance	24,700
921 Electricity	68,000
922 Heat	22,000
923 Sewer & Water	7,000
<b>931 Repair &amp; Maintenance - Building</b>	<b>51,000</b>
Administration Building	10,000
Old Water Building	1,000
Community Center	3,000
Enrichment Center	20,000
ADA Improvements	5,000
Boiler Room Maintenance (Admin. Building)	2,000
Sheriff's Building	10,000
<b>933 Repair &amp; Maintenance - Equipment</b>	<b>2,000</b>
<b>970 Capital Outlay</b>	<b>112,000</b>
Furniture, Tables, Chairs	5,000
Administration Carpet, Painting and Stairways	5,000
Elevator - Admin. Building Power Unit & Soft Start	32,000
Community Center Upgrades	5,000
Building Security Enhancements	15,000
Administration Building East Side Boiler	50,000
 <b>Total Twp. Hall &amp; Grounds</b>	 <b>\$ 590,743</b>

**DELTA TOWNSHIP**

**HALL & GROUNDS GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Township Hall & Grounds - 265**

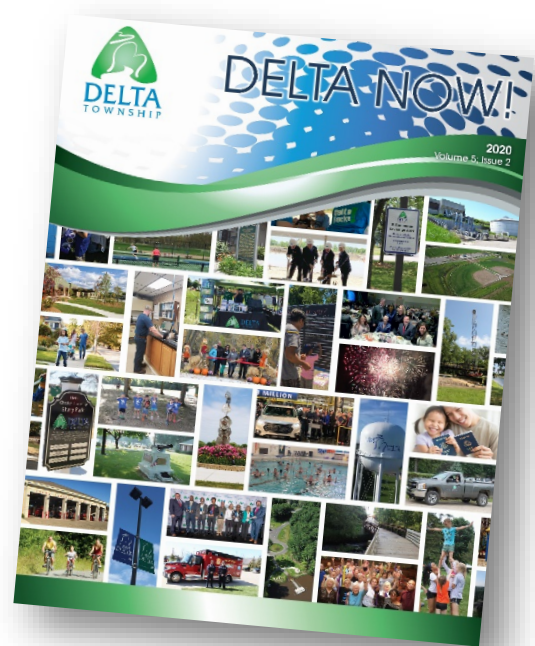
<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
702 Salaries & Wages - Regular	123,747	119,979	129,900	135,394
703 Salaries & Wages - Temporary	8,529	9,936	13,050	13,100
704 Salaries & Wages - Overtime	158	1,535	3,000	3,000
706 Salaries & Wages - Longevity	2,939	3,027	4,092	3,149
715 F.I.C.A.	10,377	10,846	10,875	11,293
717 Workers' Comp. Insurance	3,889	3,893	3,748	3,854
719 Health Insurance	17,345	17,644	17,862	27,140
720 Life, Dental & LTD Insurance	3,809	3,933	4,028	4,608
721 Pension	15,190	13,477	15,720	16,405
724 Uniform Allowance/Laundry	489	831	700	500
776 Building Maintenance Supplies	20,673	21,670	22,000	25,000
778 Equipment Maintenance Supplies	1,729	1,717	2,000	2,000
780 Grounds Maintenance Supplies	5,634	5,612	9,000	5,500
806 Contractual Services	18,384	74,627	16,700	17,500
852 Telephone	29,468	30,628	32,950	33,000
854 Telephone Maintenance	-	-	1,000	500
862 Gasoline & Diesel	542	358	1,000	1,000
863 Vehicle Maintenance	282	51	500	500
911 Fleet Insurance	480	542	560	600
912 Liability Insurance	20,800	23,476	24,400	24,700
921 Electricity	63,108	66,872	68,000	68,000
922 Heat	22,555	22,075	23,400	22,000
923 Sewer & Water	6,862	6,586	6,300	7,000
931 R & M Services - Building	30,787	36,114	51,000	51,000
933 R & M Services - Equipment	402	1,139	2,500	2,000
970 Capital Outlay	45,103	79,097	230,000	112,000
<b>Total Twp. Hall &amp; Grounds</b>	<b>\$ 453,281</b>	<b>\$ 555,665</b>	<b>\$ 694,285</b>	<b>\$ 590,743</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	185,983	184,270	202,275	217,943
Supplies	29,067	30,188	34,700	34,000
Services	171,848	238,092	202,350	201,500
Insurance	21,280	24,018	24,960	25,300
Capital Outlay	45,103	79,097	230,000	112,000
<b>Total Twp. Hall &amp; Grounds</b>	<b>\$ 453,281</b>	<b>\$ 555,665</b>	<b>\$ 694,285</b>	<b>\$ 590,743</b>

# General Activity

## Fiscal Year 2021 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

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### 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, a township-wide benefit, or expenses that should not be specifically assigned to a single cost center. Some examples of such expenses are the printed publications the Township mails to all our residents; Delta Township Magazine, sent quarterly and the Delta Now! sent semiannually. Additionally, memberships to organizations on behalf of the Township also fall under this general activity fund. And include such memberships as the Michigan Municipal League, Michigan Townships Association, and Tri-County Regional Planning Commission.

#### Goals

- To provide for the costs of memberships and dues on behalf of the township as a whole.
- To provide for the multiple printed and digital publications 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.

#### Objectives

- To fund other post-employment benefit costs.
- Publish and distribute the quarterly Delta Magazine and Semi-Annual Delta Now! to township residents.
- Publish and distribute monthly emailed newsletters and other timely emailed notifications.
- Publish and distribute two additional mailings to educate Delta residents on efforts by the Township to enhance quality of life.

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2021</b>
<b>710</b>	<b>Fees &amp; Per Diem</b> Non-Discrimination Committee per diem.	450
<b>719</b>	<b>Health Insurance</b>	<b>368,000</b>
	Retiree Health Insurance Premiums	265,000
	OPEB Contribution	100,000
	Wellness Program	3,000
<b>730</b>	<b>Postage</b> Postage expenses for Delta Magazine and Delta Now mailings.	<b>20,000</b>
<b>740</b>	<b>Operating Supplies</b>	<b>25,000</b>
	Delta Community Awards (check deferred revenue)	5,000
	Employee Appreciation/Service Awards	7,000
	Delta Senior Council	1,000
	Delta Promotional/Branding Items	4,000
	Coffee	2,000
	Employee Retreats	6,000
<b>806</b>	<b>Contractual Services</b> Delta Township fireworks.	<b>30,000</b>
<b>808</b>	<b>Legal Fees</b>	<b>75,000</b>
<b>903</b>	<b>Printing</b>	<b>42,000</b>
	Printing Expenses for Delta Magazine and Delta Now	34,000
	Digital Media	8,000
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>53,100</b>
	Michigan Municipal League	7,100
	Tri-County Regional Planning	22,000
	Visitors and Convention Bureau	400
	Delta-Side Business Association	200
	Lansing Area Safety Council	1,000
	Lansing Regional Chamber & Lansing Safety Council	450
	Michigan Township Association	6,700
	Lansing Economic Area Partnership	15,000
	MiDeal & Protec	250

DELTA TOWNSHIP

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GENERAL ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-272

<u>Acct#</u>	<u>Description</u>		Approved 2021
962	Contributions		12,500
	Meals-On-Wheels	5,000	
	211	2,500	
	Delta-Side Business Expo	2,000	
	Neighborhood Beautification Grants	3,000	
	<b>Total General Activity</b>		<b>\$ 626,050</b>

**DELTA TOWNSHIP**

**GENERAL ACTIVITY GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**General Activity - 272**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>710</b> Fees & Per Diem	200	250	360	450
<b>719</b> Health Insurance	457,096	512,716	445,000	368,000
<b>730</b> Postage	17,579	19,891	25,000	20,000
<b>740</b> Operating Supplies	9,252	11,867	27,000	25,000
<b>806</b> Contractual Services	27,241	30,640	30,000	30,000
<b>808</b> Legal Fees	52,515	85,581	85,000	75,000
<b>903</b> Printing	28,332	34,243	41,000	42,000
<b>959</b> Memberships & Dues	54,223	53,595	53,100	53,100
<b>962</b> Contributions	3,500	7,000	14,500	12,500
<b>970</b> Capital Outlay	120,000	129	120,000	-
<b>991</b> Appropriation Transfer to Cap. Proj.	-	120,000	1,150,000	-
<b>Total General Activity</b>	<b>\$ 769,938</b>	<b>\$ 875,912</b>	<b>\$ 1,990,960</b>	<b>\$ 626,050</b>

<b>Summary</b>				
Personnel Services	457,296	512,966	445,360	368,450
Supplies	26,831	31,758	52,000	45,000
Services	111,588	157,464	170,500	159,500
Education & Training	54,223	53,595	53,100	53,100
Capital Outlay/Debt	120,000	120,129	1,270,000	-
<b>Total General Activity</b>	<b>\$ 769,938</b>	<b>\$ 875,912</b>	<b>\$ 1,990,960</b>	<b>\$ 626,050</b>

# Cemeteries

## Fiscal Year 2021 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 HWY. 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 & 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 AND COST OF INTERMENT SERVICES, PERPETUAL CARE, AND OTHER SERVICES ARE AVAILABLE.



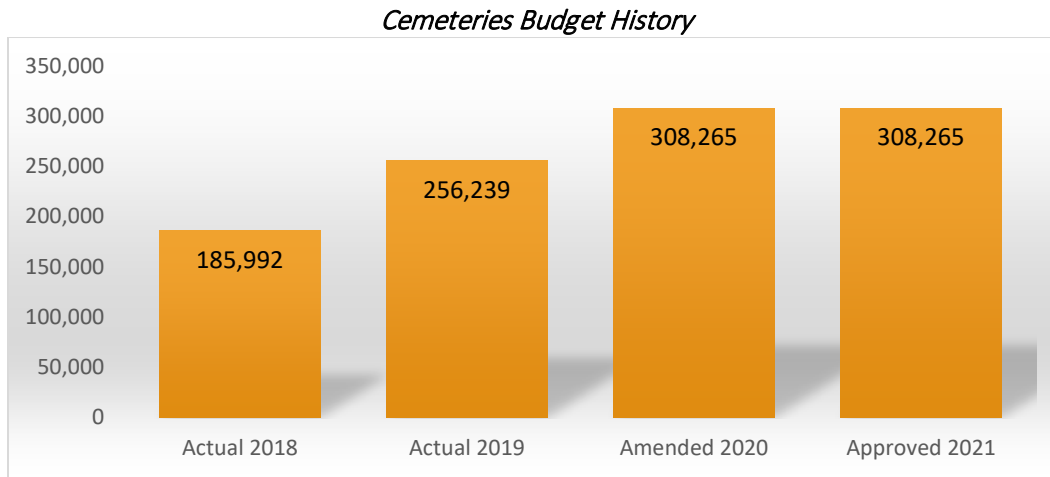
## DELTA TOWNSHIP

### 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 master plans for Delta Center and Hillside Cemeteries.

OUTPUT INDICATORS	2019	PROJECTED 2020	TARGET 2021
<b>Burials</b>	66	60	60
<b>Cemetery Plots Sold</b>	58	62	60
<b>Percentage of Operation Costs to General Fund Total Budget</b>	1.6%	1.6%	1.0%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>113,112</b>
<b>703</b>	<b>Wages &amp; Salaries - Temporary</b> Temporary workers (2 @ 29 hrs. for 30 wks. x \$15.00/hr.).	<b>26,100</b>
<b>704</b>	<b>Wages &amp; Salaries - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>3,000</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>3,410</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>10,393</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>5,099</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>27,335</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>3,396</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>13,991</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>740</b>	<b>Operating Supplies</b>	<b>4,500</b>
	Cremation Vaults	<b>3,000</b>
	Cremation Plaques for Scatter Garden (to be sold)	<b>500</b>
	Miscellaneous	<b>1,000</b>
<b>759</b>	<b>Tools</b>	<b>1,000</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>1,000</b>
	Carpet and paint for chapel at Delta Center Cemetery.	
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>	<b>5,000</b>
	Lowering device.	
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>4,000</b>
	Fertilizer, Weed, and Pest Control	<b>1,000</b>
	Foundation Cement	<b>1,500</b>
	Grass Seed and Mulch	<b>500</b>
	Miscellaneous	<b>1,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>5,000</b>
	Tree Trimming and Stump Removal	<b>1,000</b>
	Software Fees	<b>3,000</b>
	Miscellaneous	<b>1,000</b>
<b>852</b>	<b>Telephone</b>	<b>1,500</b>
	Answering Service	<b>700</b>
	Cell Phones	<b>800</b>
<b>862</b>	<b>Gasoline</b>	<b>4,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>3,000</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>1,100</b>
<b>921</b>	<b>Electricity</b>	<b>2,000</b>
<b>923</b>	<b>Sewer &amp; Water</b>	<b>400</b>



DELTA TOWNSHIP

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CEMETERIES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276

<u>Acct#</u>	<u>Description</u>		Approved 2021
933	Repair & Maintenance - Equipment		500
942	Rentals		500
959	Memberships and Dues		100
960	Meetings and Conferences		700
970	Capital Outlay		65,000
	Mower Replacement Program	15,000	
	Delta Center Retaining Wall/Master Plan	50,000	
	<i>Total Cemeteries Division</i>		<u>\$ 305,136</u>

**DELTA TOWNSHIP**

**CEMETERIES GENERAL FUND  
DETAIL OF EXPENDITURES  
Fiscal Year Ending December 31:**

**Cemeteries - 276**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	85,769	102,783	111,440	113,112
<b>703</b> Salaries & Wages - Temporary	22,394	23,025	26,100	26,100
<b>704</b> Salaries & Wages - Overtime	-	-	3,000	3,000
<b>706</b> Salaries & Wages - Longevity	2,479	2,690	3,360	3,410
<b>715</b> F.I.C.A.	8,262	9,523	10,275	10,393
<b>717</b> Workers' Comp. Insurance	4,077	4,046	4,692	5,099
<b>719</b> Health Insurance	7,153	18,255	27,823	27,335
<b>720</b> Life, Dental & LTD Insurance	2,106	2,798	3,350	3,396
<b>721</b> Pension	10,550	7,769	13,785	13,991
<b>740</b> Operating Supplies	4,009	3,110	9,000	4,500
<b>759</b> Tools	448	1,579	1,000	1,000
<b>776</b> Building Maintenance Supplies	604	281	5,000	1,000
<b>778</b> Equipment Maintenance Supplies	4,830	16,598	5,000	5,000
<b>780</b> Grounds Maintenance Supplies	11,054	4,512	7,000	4,000
<b>806</b> Contractual Services	3,594	6,780	5,300	5,000
<b>852</b> Telephone	601	1,121	600	1,500
<b>862</b> Gasoline & Diesel	3,250	3,968	3,000	4,000
<b>863</b> Vehicle Maintenance	601	6,360	3,000	3,000
<b>911</b> Fleet Insurance	875	988	1,020	1,100
<b>921</b> Electricity	1,695	1,868	1,900	2,000
<b>923</b> Sewer & Water	299	270	320	400
<b>933</b> R & M Services - Equipment	-	-	1,000	500
<b>942</b> Rentals - Equipment	350	-	500	500
<b>959</b> Memberships & Dues	-	-	100	100
<b>960</b> Meetings, Conf. & Seminars	414	461	700	700
<b>970</b> Capital Outlay	10,579	37,456	60,000	65,000
<b>Total Cemeteries</b>	<b>\$ 185,993</b>	<b>\$ 256,241</b>	<b>\$ 308,265</b>	<b>\$ 305,136</b>
<i>Total FTEs</i>	1.5	2.0	2.0	2.0

<b>Summary</b>				
Personnel Services	142,790	170,889	203,825	205,836
Supplies	24,195	30,048	30,000	19,500
Services	7,140	16,399	12,620	12,900
Insurance	875	988	1,020	1,100
Education & Training	414	461	800	800
Capital Outlay	10,579	37,456	60,000	65,000
<b>Total Cemeteries</b>	<b>\$ 185,993</b>	<b>\$ 256,241</b>	<b>\$ 308,265</b>	<b>\$ 305,136</b>

# Eaton County Sheriff's Office

## Delta Patrol

### Fiscal Year 2021 Budget

THE TOWNSHIP CONTRACTS WITH THE EATON COUNTY SHERIFF'S DEPARTMENT FOR POLICE PROTECTION. THIS AGREEMENT PROVIDES DELTA PATROL WITH 34 EMPLOYEES, HOUSED IN A SUB-STATION IN THE TOWNSHIP'S ADMINISTRATION COMPLEX.



# DELTA TOWNSHIP

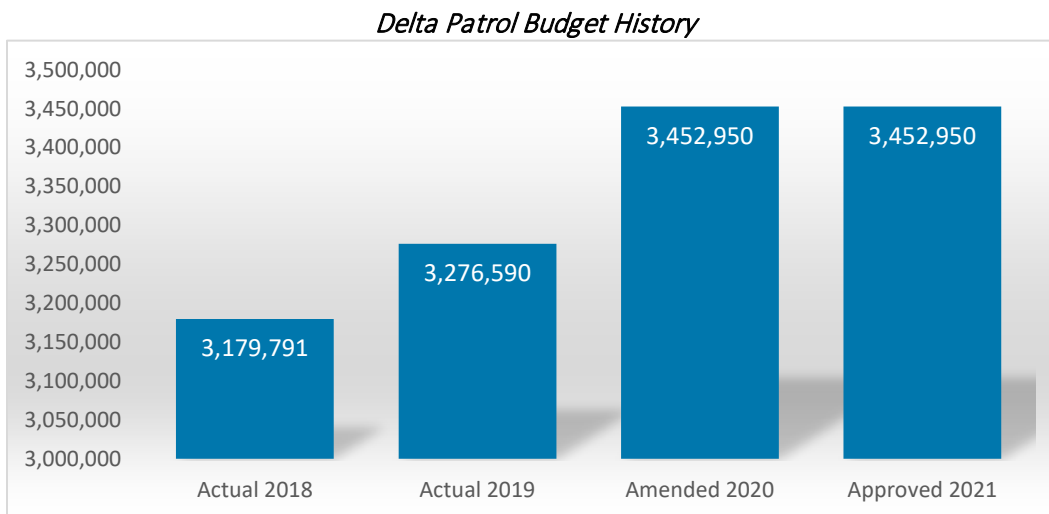
## DELTA PATROL, EATON COUNTY SHERIFF'S OFFICE

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.



### 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.

## DELTA TOWNSHIP

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- 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.
- Increase the number of bicycle patrol hours by 10% 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	2018	2019	ESTIMATED 2020	TARGET 2021
<b>Total Number of Service Calls</b>	17,456	16,740	16,000	17,000
<b>Traffic Encounters</b>	5,595	5,800	4,000	6,000
<b>Traffic Crashes</b>	1,198	1,100	1,000	1,000
<b>Total Number of Commercial Motor Vehicle Inspections</b>	115	125	150	165
<b>Bicycle Patrol Hours</b>	100	147	160	180
<b>Number of Facebook Followers</b>	12,560	14,044	18,000	19,000
<b>Percentage of Operation Costs to General Fund Total Budget</b>	17.2%	17.2%	20.6%	19.2%

DELTA TOWNSHIP

SHERIFF ACTIVITY  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-301

<u>Acct#</u>	<u>Description</u>		Approved 2021
729	Photo Copies		400
740	Operating Supplies		2,500
	Scale calibration and coffee expense.		
806	Contractual Services		80,500
	School Crossing Guards	16,000	
	Eaton County Road Crew	60,000	
	Speed Sign Software Support	4,500	
807	Sheriff's Contract		3,335,000
	Contract payments to Eaton County.		
852	Telephone		1,200
921	Electricity		16,100
922	Heat		1,800
923	Sewer and Water		1,500
970	Capital Outlay		17,500
	Security cameras external/internal.		
	<b>Total Sheriff Activity</b>		<b>\$ 3,456,500</b>

**DELTA TOWNSHIP**

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**SHERIFF ACTIVITY GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

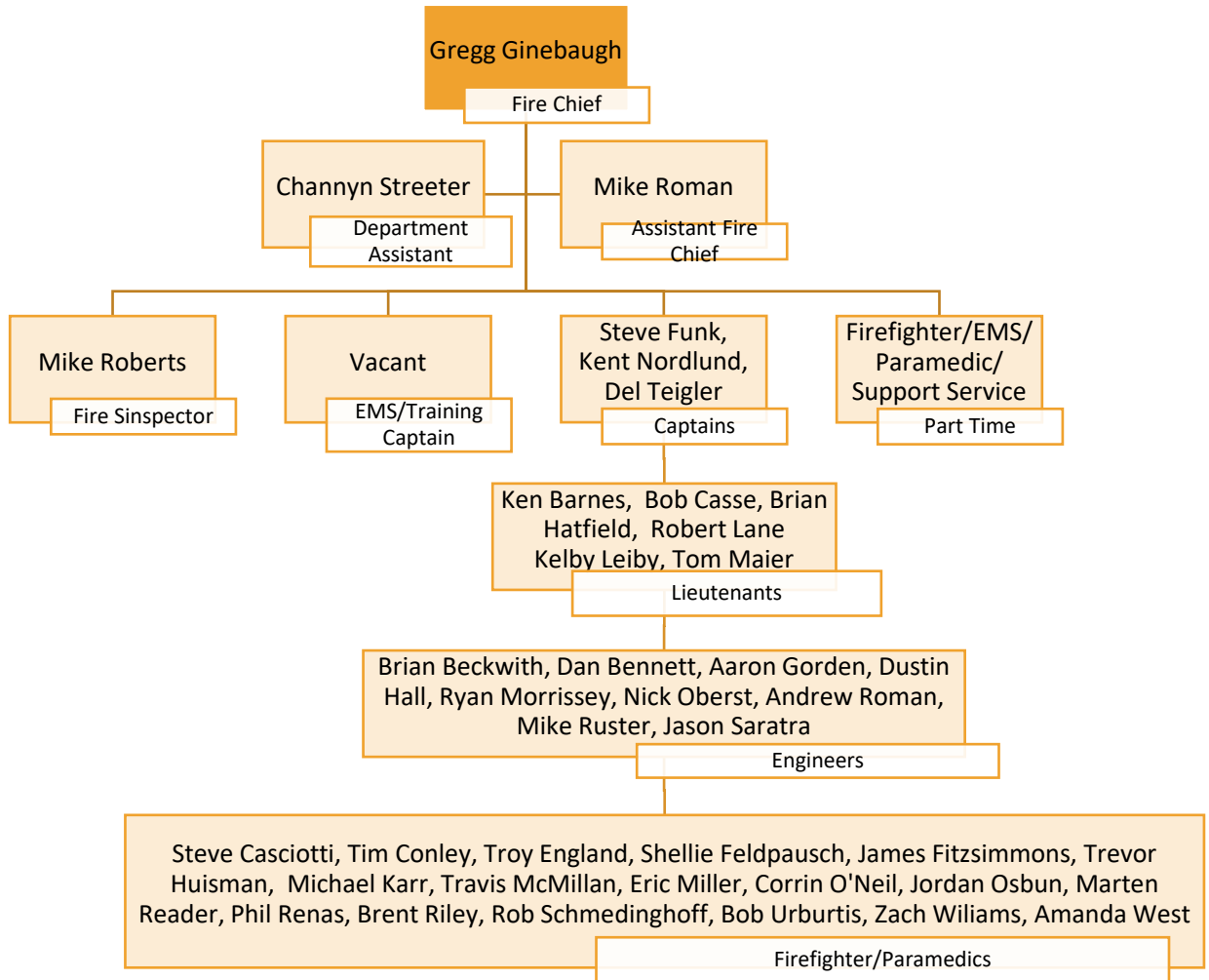
**Sheriff Activity - 301**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>729</b> Photo Copies	251	271	400	400
<b>740</b> Operating Supplies	997	2,632	2,500	2,500
<b>806</b> Contractual Services	71,682	59,719	84,500	80,500
<b>807</b> Sheriff Contract	3,087,168	3,192,021	3,343,000	3,335,000
<b>852</b> Telephone	1,164	1,650	1,200	1,200
<b>921</b> Electricity	14,627	14,552	15,700	16,100
<b>922</b> Heat	1,252	1,678	1,800	1,800
<b>923</b> Sewer & Water	1,185	1,548	1,350	1,500
<b>931</b> R & M Services - Building	1,464	-	-	-
<b>970</b> Capital Outlay	-	2,520	2,500	17,500
<b>Total Sheriff Activity</b>	<b>\$ 3,179,790</b>	<b>\$ 3,276,591</b>	<b>\$ 3,452,950</b>	<b>\$ 3,456,500</b>

<b>Summary</b>				
Supplies	1,248	2,903	2,900	2,900
Services	3,178,542	3,271,168	3,447,550	3,436,100
Capital Outlay	-	2,520	2,500	17,500
<b>Total Sheriff Activity</b>	<b>\$ 3,179,790</b>	<b>\$ 3,276,591</b>	<b>\$ 3,452,950</b>	<b>\$ 3,456,500</b>

# Fire Department, Ambulance & Emergency Operations Center

Fiscal Year 2021 Budget





# DELTA TOWNSHIP

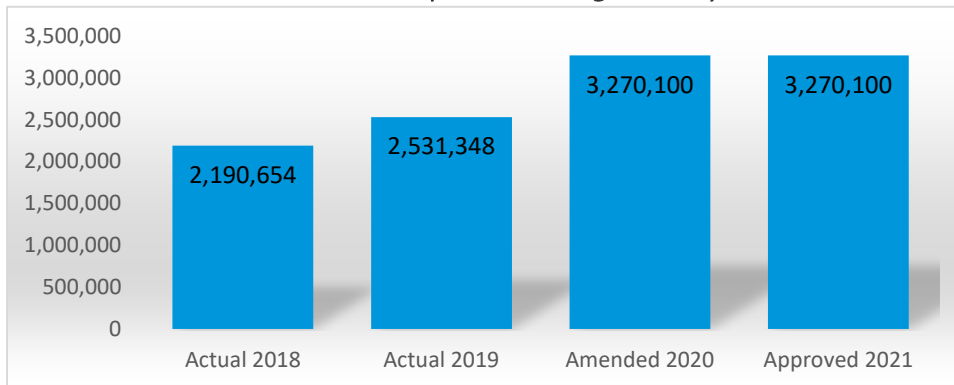
## FIRE DEPARTMENT

The Delta Township Fire Department provides definitive fire protection, emergency medical services, and Emergency Management operations for the Delta Township community. The Delta Township Fire Department is charged with the preservation of life, property and to protect the environment; to promote public safety; and foster economic growth through customer service; leadership; professional development; emergency management and actions, as an all risk, all hazards life safety response provider.

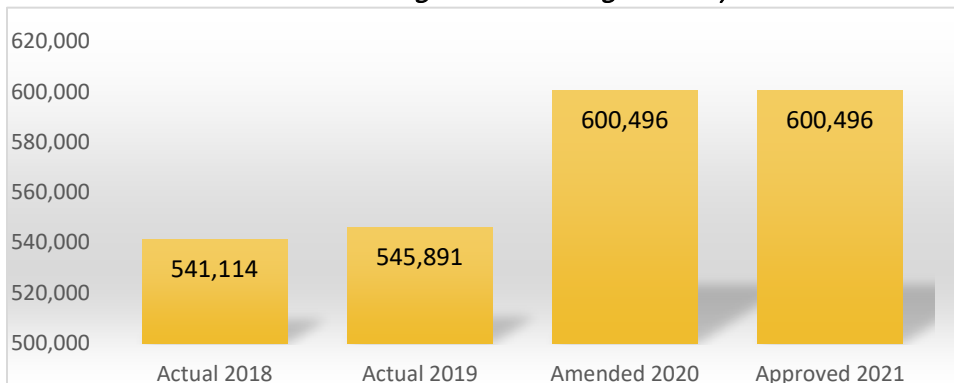
### Goals

- To provide a professional level of fire response by protecting lives, conserving property, mitigating emergencies from fire, and be conservators of our natural resources.
- To provide the highest quality of advanced medical life support delivery to minimize the effects of medical and traumatic emergencies.
- To develop, deliver, evaluate, and document training of fire department staff which meets or exceeds federal, state, and local requirements and needs.
- To provide data driven community risk reduction and prevention through public education, fire inspections, and fire investigations.
- To manage the Emergency Operations Center effectively and economically by training staff, raising public awareness and education, increasing resiliency, and recovering from disaster.
- To work together as a team with all Delta Township departments, employees, elected officials, and our customers.
- To promote Succession Planning by officer development, mentoring and training, and by using the Leadership Challenge model of, "Model the Way; Inspire a Shared Vision; Challenge the Process; Enable Others to Act, and Encourage the Heart."

*Fire Department Budget History*



*Looking Glass Fire Budget History*



## DELTA TOWNSHIP

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### Objectives

- **Response and Operations**
  - Evaluate Fire/EMS service delivery benchmarks, established department standards, and measurements for continued improvement.
    - Investigate proactive avenues of patient care, such as Community Paramedic program delivery.
  - Enhance employee fitness and mental well-being.
    - Evaluate historical injuries and firefighter data.
    - Develop injury prevention programs with shift trainers.
    - Develop and standardize the Peer-to-Peer Support Network.
    - Train and promote emotional wellness, including the use of specialized EAP service agency.
    - Heighten the awareness to fire department Chaplains and the support they provide.
  - Continue to be good stewards of township assets by improving and maintaining infrastructure, buildings, equipment, and apparatus.
    - Evaluate and update vehicle and apparatus replacement schedule (CIP)
    - Replace two older aerial fire apparatus with one new aerial platform
    - Make necessary building repairs to fire stations
  - Explore opportunities for additional areas of collaboration for potential methods of raising service while lowering cost.
    - Evaluate and Improve LGRFA Shared Service Operations.
    - Continue to develop the Eaton County MABAS Division 3106.
    - Continue collaboration with the Eaton County Emergency Management.
- **Training**
  - Enhance the knowledge, skills, and abilities of personnel to support department programs and services using national and state certification standards.
    - Training specific to department mission.
    - Enforce minimum performance, training expectations, and certifications required of all department personnel.
    - Maintain annual required refresher training.
    - Facilitate the ability of personnel to receive training and education by utilizing hands-on, computer-based, and external locations.
    - Maintain and evaluate a daily training curriculum for all fire department personnel.
    - Certified training in hazardous materials, technical rescue, and swift water rescue.
  - Enhance and support the development and implementation of regional based training programs.
    - Continue and encourage the use of the joint Delta Township/Lansing Community College live fire training facility.
    - Engage mutual aid partners in developing and presenting training programs to ensure uniformity of operations, knowledge of equipment, and personnel familiarity.
    - Identify and apply for possible grant opportunities for regional training, as well as departmental training.

## DELTA TOWNSHIP

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- Improve participation in regional technical rescue and hazmat to ensure personnel maintain proficiency and reduce cost.
- Promote and support national educational & training opportunities.
  - Encourage participation in DHS/FEMA funded training at the National Fire Academy, Emergency Management Institute, Consortium of National Domestic Preparedness and Eastern Michigan University's Executive Fire Officer Staff & Command program.
- **Community Risk Reduction and Prevention**
  - Conduct a high-performance fire inspection and plan review process.
    - Update the High-Risk Occupancy List.
    - Update the Company Level Fire Inspection Program.
    - Conduct fire inspections for 100% of the High-Risk Occupancies.
    - Complete 75% of Re-inspections for High Risk Occupancies.
    - Complete plan reviews for all new construction and remodels within 14 calendar days of receipt of plans 80% of the time.
    - Strive for a Delta Township Business License registry for accurate tenant occupancy and hazard database, to comply with the State of Michigan Bulletin 9.
  - Maintain quality fire investigations.
    - Ensure a complete fire investigation of all fires.
    - Use the scientific method, scientific research, and testing for reliable determinations.
    - Launch pre-incident survey platform of information readily available to crews on the scene of any incident.
    - SARA Title III information available to crews via laptop or ECCD.
  - Continue the youth fire prevention and intervention program.
    - Advertise the YFPI program for awareness of the program as a community resource.
    - Ensure the completion of the entire program for youth referred to the program.
  - Continue the delivery of NFPA's Remembering When safety program for older adults.
  - Deliver high quality fire and life safety public education.
    - Continue improvement to the fire department website for easier navigation and to include specific fire prevention information.
    - Identify hazards and develop programming to target those hazards.
    - Make 4,500 contacts through public fire and life safety education.
- **Emergency Operations**
  - Provide training for designated EOC township staff in Incident Command, Operations, and documentation (MI-CIMS).
  - Provide National Incident Management System (NIMS) and Incident Command System (ICS) Overview for Senior Officials training.
  - Create a communications calendar with monthly community outreach for emergency preparedness (in conjunction with fire prevention).
  - The Delta Township Fire Department provides definitive fire protection, emergency medical service, and Emergency Management operations for the Delta Township community. The Fire Department is charged with emergency response, firefighter training, community risk reduction, and management of the Emergency Operations Center.

DELTA TOWNSHIP

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
Fire Inspections	800	810	815	500
Plan Reviews: Turn-Around Time	10 days	10 days	8 days	8 days
Average EMS Response Time in Minutes ( <i>PRIORITY 1 MEDICALS</i> ) Notification to Arrival – Delta Township	05:30	05:08	05:00	04:30
Fire Response Time – Average Minutes Response Time Per Alarm (Notified to First Arriving Apparatus) – Delta Township	05:30	06:32	05:30	05:00
Average EMS Response Time in Minutes ( <i>PRIORITY 1 MEDICALS</i> ) Notification to Arrival – Looking Glass Regional Fire Authority	09:30	09:38	09:30	09:00
Fire Response Time – Average Minutes Response Time Per Alarm (Notification to First Arriving Apparatus) – Looking Glass Regional Fire Authority	09:30	08:43	08:43	08:30
Overtime Costs for Metro Training	\$10,000	\$10,000	\$10,000	\$10,000
Fire Runs	1,890	2,004	2,123	1,216
EMS Runs	5,700	6,042	6,404	5,805
Work Related Injuries	N/A	10	0	0
Training Hours – Department Wide	7,000	7,000	7,000	5,000
Percentage Operation Costs to General Fund Total Budget – Fire	12.2%	12.7%	19.5%	16.07%
Percentage Operation Costs to General Fund Total Budget – Looking Glass Fire	3.0%	3.0%	3.1%	3.59%
Percentage Operation Costs to General Fund Total Budget – EOC	0.1%	0.1%	0.1%	0.1%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
702	<b>Salaries &amp; Wages - Regular</b>	1,225,711
703	<b>Salaries &amp; Wages - Temporary</b> Support services 25 hours bi-weekly.	25,000
704	<b>Salaries &amp; Wages - Overtime</b>	80,000
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) 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.	36,427
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees' wages.	97,337
717	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	54,626
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	225,530
720	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	32,067
721	<b>Pension</b> Delta Township contributes an amount equal to 14.64% of the annualized base compensation for each full-time non-bargaining employee and 14.64% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations.	164,207
723	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full-time employees only.	7,682

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>724</b>	<b>Uniform Allowance</b> Annual uniforms including est. 7% cost increase & dress uniform (50%).	<b>14,000</b>
<b>728</b>	<b>Office Supplies</b>	<b>1,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>400</b>
<b>730</b>	<b>Postage</b> Postage for violation letters and certified mail for fire alarms/open burning ordinance change, and permits.	<b>1,000</b>
<b>731</b>	<b>Publications</b>	<b>400</b>
<b>740</b>	<b>Operating Supplies</b>	<b>59,975</b>
	Ice Rescue Suits (4 ea.)	<b>4,000</b>
	Extrication Tool Replacement Door Tips	<b>800</b>
	Emergency Decon Kits for 6 Personnel (50%) (includes all supplies needed for rapid deployment 2 kits)	<b>3,200</b>
	Fast-Grab Decon Kits for Emergency Crew - 1/Station (50%)	<b>1,350</b>
	Replacement Fire Hose	<b>5,000</b>
	Office/Station Coffee, Equipment, Cable, Fire Ext. (50%)	<b>2,500</b>
	Incident Scene Rehab Supplies	<b>1,500</b>
	Cal Gas and Sensors	<b>1,500</b>
	Replace 13 Sets of Turnout Gear (50%)	<b>20,675</b>
	Firefighter Survival Tools (i.e. Cutters, Carabiners, Safety Rope)	<b>3,750</b>
	Surf Rescue Sled For River Water Rescue (50%) (to be used with Zodiac & Jet Ski)	<b>1,000</b>
	Replace 2 Lucas Auto Chest Compression Devices (50%)	<b>11,000</b>
	Replace Tanker 415 Fold-a-Tank	<b>2,100</b>
	Amprobe Hot Stick with 55: Telescoping Pole (5 ea.)	<b>1,600</b>
<b>740.03</b>	<b>Operating Supplies - Fire Training Facility</b> Hay, and other miscellaneous training supplies.	<b>500</b>
<b>759</b>	<b>Tools</b>	<b>1,000</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>5,000</b>
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>	<b>8,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>		<b>Approved 2021</b>
<b>806</b>	<b>Contractual Services</b>		<b>27,780</b>
	Tenzinga, Fire Stats, Image Trend, Target Solutions, RAFT (50%)	<b>11,000</b>	
	Stryker/Physio Control Annual Maintenance Fee (50%)	<b>11,000</b>	
	New Hire NFPA Physicals (6 EE)	<b>2,700</b>	
	Alarm Monitoring and Pest Control (50%)	<b>2,000</b>	
	Encompass/Backing the Badge EAP (50%)	<b>1,080</b>	
<b>851</b>	<b>Radio Maintenance</b>		<b>2,600</b>
	Radio and Alerting System Repairs (50%)	<b>2,465</b>	
	Replacement Radio/Pager Batteries (5 ea.)	<b>135</b>	
<b>852</b>	<b>Telephone</b>		<b>6,000</b>
	Smart phones for ambulances and OIC's (50%).		
<b>862</b>	<b>Gasoline</b>		<b>20,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>		<b>100,000</b>
<b>881</b>	<b>Fire Prevention</b>		<b>12,000</b>
<b>903</b>	<b>Printing</b>		<b>1,000</b>
<b>911</b>	<b>Fleet Insurance</b>		<b>15,540</b>
<b>912</b>	<b>Liability Insurance</b>		<b>11,150</b>
<b>921</b>	<b>Electricity</b>		<b>22,200</b>
<b>922</b>	<b>Heat</b>		<b>9,000</b>
<b>923</b>	<b>Sewer and Water</b>		<b>3,000</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>		<b>27,300</b>
	Routine/Preventative Maintenance (50%)	<b>5,000</b>	
	EMS Supply Rm Reno - Door Replace St 3 (C2AE Approved) (50%)	<b>7,500</b>	
	Sliding Glass Door Replacement Station 1 (C2AE Approved)	<b>3,300</b>	
	Station 1 Turnout Gear Locker Vent Modification (C2AE Approved)	<b>6,000</b>	
	Station 3 Door Bell/Intercom/Cameras (C2AE Approved)	<b>5,500</b>	
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>		<b>10,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>		<b>Approved 2021</b>
	Fire Hose and Ladder Annual Testing	5,000	
	Misc. Equipment Repairs	5,000	
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>		<b>1,000</b>
<b>957</b>	<b>Education &amp; Training</b>		<b>65,100</b>
	Swift Water Rescue Technician (10 EE)	12,000	
	Rope Rescue Operations (5 EE)	4,000	
	Rope Rescue Technician (5 EE)	5,000	
	confined Space Technician (5 EE)	3,500	
	Trench Rescue Operations (5 EE)	400	
	Trench Rescue Technician (5 EE)	600	
	Target Solutions (50%)	6,200	
	Fire Instructor I Class	3,600	
	Fire Instructor II Class	3,600	
	Blue Card Incident Command Renewal	3,200	
	Live Fire Instructor	5,000	
	Hazardous Materials Technician (3 EE)	2,400	
	Outside Training Allowed by Contract	6,000	
	PALS Pediatric Advanced Life Support (50%)	2,000	
	Articulate 360 Online Training Content Creator - 2 Licenses	2,600	
	Implicit Bias Training	5,000	
<b>959</b>	<b>Memberships &amp; Dues</b>		<b>5,000</b>
	Professional Memberships: Chiefs, Fire Inspector, Fire Invest Certifications, NFPA Codes, FPO's, and ACSM.		
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>		<b>11,800</b>
	Michigan Fire Inspector Conference	2,300	
	MAFC Annual Conference (2 EE)	1,600	
	North American Active Violence Conference (2 EE)	1,200	
	EMS IC	3,500	
	FRI Conference: Chiefs	2,000	
	Great Lakes Homeland Security Conference	1,200	



**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>970</b>	<b>Capital Outlay</b>	<b>341,254</b>
	Replace 2012 Car 401 - Chevy Tahoe	<b>40,660</b>
	Replace Car 401 Emergency Upfit (Emergency Lighting, Extend abed)	<b>12,400</b>
	Self Contained Breathing Apparatus (SCBA) (10%)	<b>40,000</b>
	Replace Fire Station 1 Roof (C2AE)	<b>125,000</b>
	2021 Car 404 Emergency Accessory Package Install - Kodiak	<b>8,000</b>
	Replace 2006 Car 404 - 2021 Chevy Silverado 4x4 Crew Cab 6' Bed	<b>31,500</b>
	New E433 E-Force 3.0 Batter Powered Extrication/Lifting/Rescue Pkg.	<b>55,000</b>
	Station 1 Security/Camera/Doorbell/Alerting System Upgrade (AFG 10% match)	<b>6,000</b>
	Tech Rescue Equipment	<b>22,694</b>
	<b>Total Fire Activity</b>	<b>\$ 2,887,586</b>

**DELTA TOWNSHIP**

**FIRE GENERAL FUND  
DETAIL OF EXPENDITURES**  
Fiscal Year Ending December 31:

**Fire Department - 336**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	1,040,150	1,007,634	1,235,500	1,225,711
<b>703</b> Salaries & Wages - Temporary	18,362	23,912	25,000	25,000
<b>704</b> Salaries & Wages - Overtime	63,600	76,255	75,000	80,000
<b>706</b> Salaries & Wages - Longevity	32,904	33,603	36,750	36,427
<b>715</b> F.I.C.A.	84,943	85,145	98,500	97,337
<b>717</b> Workers' Comp. Insurance	53,309	53,408	50,692	54,626
<b>719</b> Health Insurance	230,982	229,042	246,540	225,530
<b>720</b> Life, Dental & LTD Insurance	32,109	33,486	31,580	32,067
<b>721</b> Pension	112,100	117,267	148,870	164,207
<b>723</b> Food Allowance	6,851	6,588	7,113	7,682
<b>724</b> Uniform Allowance/Laundry	8,380	14,392	14,000	14,000
<b>728</b> Office Supplies	1,420	910	1,300	1,000
<b>729</b> Photo Copies	167	237	400	400
<b>730</b> Postage	637	326	1,250	1,000
<b>731</b> Publications	399	726	400	400
<b>740</b> Operating Supplies	38,516	69,360	62,655	59,975
<b>740.025</b> Fire Training Facility - Supplies	68	112	2,000	500
<b>759</b> Tools	187	522	800	1,000
<b>776</b> Building Maintenance Supplies	5,803	3,668	5,000	5,000
<b>778</b> Equipment Maintenance Supplies	4,915	3,343	6,500	6,500
<b>780</b> Grounds Maintenance Supplies	-	-	-	1,500
<b>806</b> Contractual Services	17,253	23,001	26,500	27,780
<b>851</b> Radio Maintenance	4,704	2,405	5,000	2,600
<b>852</b> Telephone	9,715	9,411	10,000	6,000
<b>861</b> Mileage	343	158	300	-
<b>862</b> Gasoline & Diesel	23,802	23,511	22,000	20,000
<b>863</b> Vehicle Maintenance	83,655	127,306	90,000	100,000
<b>881</b> Fire Prevention	10,220	10,519	12,000	12,000
<b>903</b> Printing	701	618	600	1,000
<b>911</b> Fleet Insurance	12,600	14,221	14,800	15,540
<b>912</b> Liability Insurance	9,015	10,175	10,600	11,150
<b>921</b> Electricity	19,987	22,808	22,200	22,200
<b>922</b> Heat	7,849	8,010	9,000	9,000
<b>923</b> Sewer & Water	4,201	2,878	3,300	3,000
<b>931</b> R & M Services - Building	16,543	19,292	26,300	27,300
<b>933</b> R & M Services - Equipment	12,883	12,389	10,000	10,000
<b>934</b> R & M Services - Other	4,800	-	1,000	1,000

**DELTA TOWNSHIP**

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**FIRE GENERAL FUND  
DETAIL OF EXPENDITURES**  
Fiscal Year Ending December 31:

**Fire Department - 336**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>943</b> Rentals - Hydrant	145,670	154,910	155,000	156,000
<b>957</b> Education & Training	19,811	36,702	43,500	65,100
<b>959</b> Memberships & Dues	2,403	3,595	4,000	5,000
<b>960</b> Meetings, Conf. & Seminars	2,442	3,951	13,150	11,800
<b>970</b> Capital Outlay	46,254	285,551	741,000	341,254
<b>Total Fire Department</b>	<b>\$ 2,190,653</b>	<b>\$ 2,531,347</b>	<b>\$ 3,270,100</b>	<b>\$ 2,887,586</b>
<i>Total FTEs</i>	17.5	17.5	17.5	17.5

<b>Summary</b>				
Personnel Services	1,675,310	1,666,340	1,955,545	1,948,587
Supplies	84,637	117,265	116,605	111,275
Services	192,511	238,637	215,900	221,880
Insurance	21,615	24,396	25,400	26,690
Education & Training	24,656	44,248	60,650	81,900
Capital Outlay	46,254	285,551	741,000	341,254
Grants and Other	145,670	154,910	155,000	156,000
<b>Total Fire Department</b>	<b>\$ 2,190,653</b>	<b>\$ 2,531,347</b>	<b>\$ 3,270,100</b>	<b>\$ 2,887,586</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
726	Disaster Relief Supplies	1,000
740	Operating Supplies	500
806	Contractual Services	8,180
	Call Em All/Text Em All EOC Emergency Alerting	180
	Annual Preventative Maintenance - Tornado Sirens, Other EOC	8,000
921	Electricity	6,500
931	Repair & Maintenance - Building	5,000
	EOC Ceiling Tile Replacement - Acoustic.	
957	Education & Training	2,500
	MSPEMHS, PEM, ICS, NIMS, Web EOC Classes.	
960	Meetings, Conferences & Seminars	1,000
<b><i>Total Emergency Operations Center (EOC)</i></b>		<b><u>\$ 24,680</u></b>

**DELTA TOWNSHIP**

**EMERGENCY OPERATIONS CENTER (EOC) GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Emergency Operations - 336.344**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>726</b> Disaster Relief Supplies	-	-	-	1000
<b>740</b> Operating Supplies	706	1,487	500	500
<b>806</b> Contractual Services	6,710	10,985	25,620	8,180
<b>852</b> Telephone	-	-	500	-
<b>921</b> Electricity	6,498	7,324	6,500	6,500
<b>931</b> R & M Services - Building	-	-	-	5,000
<b>957</b> Education & Training	-	-	-	2,500
<b>960</b> Meetings, Conf. & Seminars	174	797	700	1,000
<b>Total EOC Activity</b>	<b>\$ 17,974</b>	<b>\$ 20,593</b>	<b>\$ 33,820</b>	<b>\$ 24,680</b>

<b>Summary</b>				
Supplies	706	1,487	500	1,500
Services	13,382	19,106	33,320	23,180
<b>Total EOC Activity</b>	<b>\$ 17,974</b>	<b>\$ 20,593</b>	<b>\$ 33,820</b>	<b>\$ 24,680</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>412,631</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>20,000</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full-time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>4,528</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>32,978</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate workers' compensation rate per \$100 of wages paid.	<b>18,978</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>48,453</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>10,724</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 14.64% of the annualized base compensation for each full-time non-bargaining employee and 14.64% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations.	<b>57,484</b>
<b>723</b>	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full-time employees only.	<b>4,050</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
724	Uniform Allowance	6,500
740	Operating Supplies	2,000
760	Medical Supplies Monitor cases, blood pressure cuffs, and cable replacements.	9,600
778	Equipment Maintenance Supplies Supplies for ambulance only.	500
806	Contractual Services Stryker/PhysioControl four (4) year service on Lifepak 15 & AED.	3,000
851	Radio Maintenance	1,000
862	Gasoline	6,500
911	Fleet Insurance	2,400
957	Education & Training	4,000
	Professional Development - Local Delivery	2,000
	Professional Development - Outside & Conf.	2,000
<b><i>Total Looking Glass (LGRFA)</i></b>		<b><u>\$ 645,326</u></b>

**DELTA TOWNSHIP**

**LOOKING GLASS REGIONAL FIRE AUTHORITY GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Looking Glass (LGRFA) - 336.333**

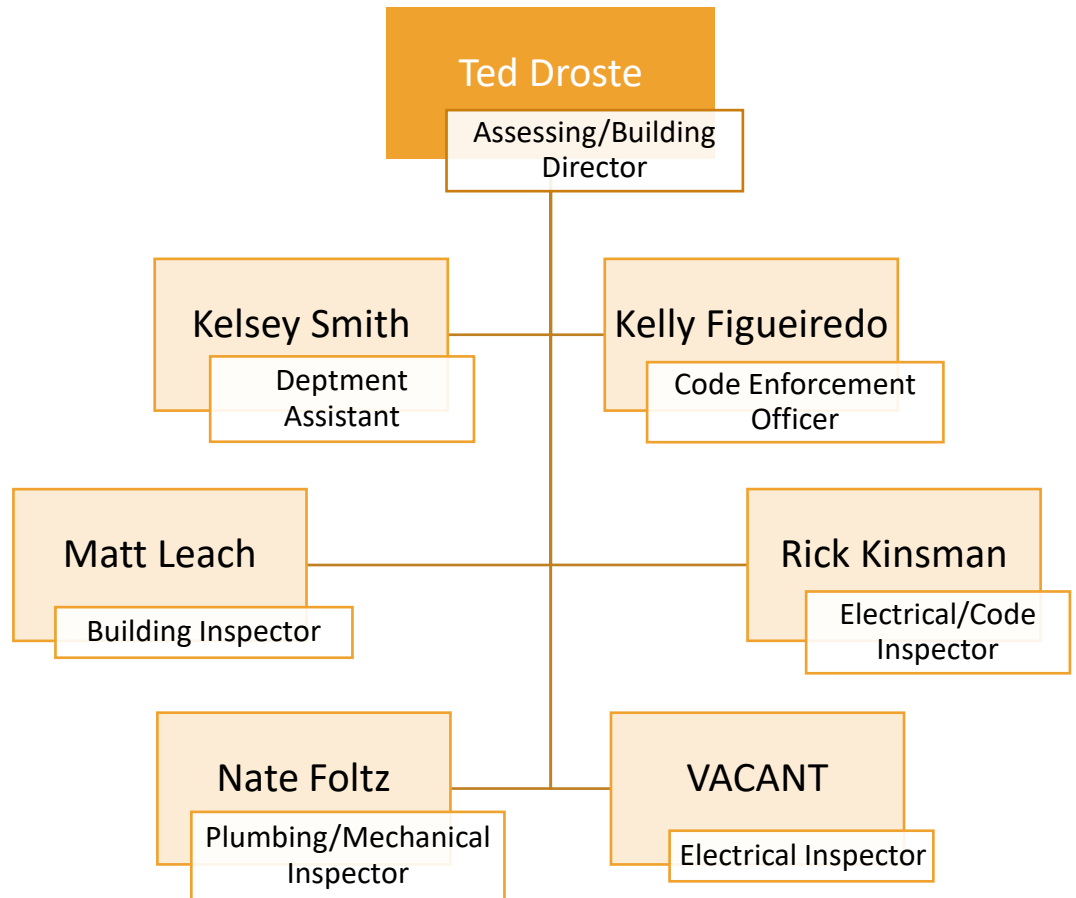
<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
702 Salaries & Wages - Regular	306,414	330,664	375,970	412,631
704 Salaries & Wages - Overtime	40,356	40,114	20,000	20,000
706 Salaries & Wages - Longevity	1,768	-	2,882	4,528
715 F.I.C.A.	27,195	28,208	28,990	32,978
717 Workers' Comp. Insurance	10,194	14,663	16,556	18,978
719 Health Insurance	77,819	57,583	62,560	48,453
720 Life, Dental & LTD Insurance	6,686	8,128	8,427	10,724
721 Pension	34,355	39,090	45,361	57,484
723 Food Allowance	3,237	2,861	3,750	4,050
724 Uniform Allowance/Laundry	5,884	593	6,500	6,500
740 Operating Supplies	400	400	2,000	2,000
760 Medical Supplies	10,556	8,730	9,600	9,600
778 Equipment Maintenance Supplies	-	-	500	500
806 Contractual Services	682	60	3,200	3,000
851 Radio Maintenance	-	-	1,000	1,000
852 Telephone	361	360	1,000	-
862 Gasoline & Diesel	7,268	7,447	6,000	6,500
911 Fleet Insurance	1,940	2,190	2,200	2,400
957 Education & Training	6,000	4,800	4,000	4,000
<b>Total LGRFA</b>	<b>\$ 541,115</b>	<b>\$ 545,891</b>	<b>\$ 600,496</b>	<b>\$ 645,326</b>
<i>Total FTEs</i>	6.0	6.0	6.0	6.0

<b>Summary</b>				
Personnel Services	508,024	521,311	564,496	609,826
Supplies	24,108	17,170	24,600	25,100
Services	1,043	420	5,200	4,000
Insurance	1,940	2,190	2,200	2,400
Education & Training	6,000	4,800	4,000	4,000
<b>Total LGRFA</b>	<b>\$ 541,115</b>	<b>\$ 545,891</b>	<b>\$ 600,496</b>	<b>\$ 645,326</b>



# Building Department

## Fiscal Year 2021 Budget



# DELTA TOWNSHIP

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## BUILDING DEPARTMENT

The Building Department is responsible for the administration of all Building, Plumbing, Mechanical, Electrical, Sidewalk, and Sign Permit activity. The Department also assumes the responsibility for the administration of the Property Maintenance and Code Enforcement Ordinances. We work closely with the Planning, and Engineering Departments.

The primary function, or mission, of the Department is to “ensure compliance with all applicable State and Federal Building Codes and to maintain, protect, and enhance the public health, safety, and welfare by establishing enforceable requirements.”

The principal responsibilities of the Department are:

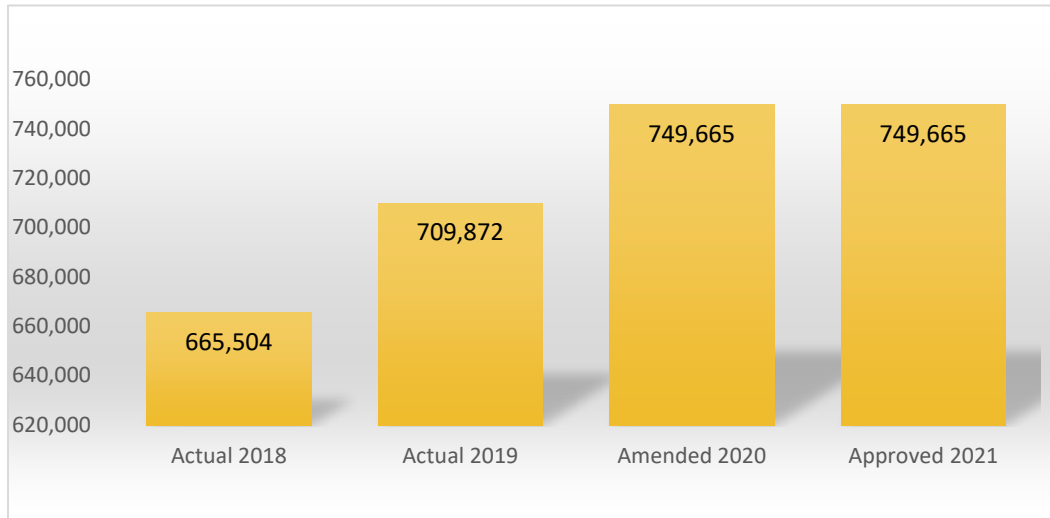
- Plan Reviews: Review and approval of pre-construction plan review documents.
- Permit Issuance: Involved with the permitting process for all property types, including residential, commercial, industrial, and signs.
- Permit Application Process: Development and distribution of all permit type applications.
- Permit Compliance: Administration of all Building and related Trades, permit activity – inclusive of consultation, review, and on-site inspections.
- Inspection Services: Site-Inspections for compliance for all permit activity – inclusive of several inspections during a typical construction process.
- Code Enforcement Inspections: Site-Inspections for all code enforcement activity – inclusive of an initial inspection to cite a violation, and a follow-up visit to validate compliance.
- Change in Occupancy Inspections: Inspection services for new tenants intending on occupying existing space.
- Permit Completion: Administration of the follow up on Expired Permits.
- Ordinance Compliance: Administration of a wide variety of Township ordinances including, signs, noise, blight, rental registration, rental inspection, sidewalk installation, and sewers.
- Consulting Services: Assist architects, engineers, code officials, and homeowners with construction-related questions.
- Management of submitted Plans: Storing and archiving permit applications and plans electronically.
- Documentation Distribution: Prepares and distributes brochures and other public information on permit requirements.
- Ongoing continuing Education: Purpose is to maintain certifications and stay informed of the market.

The principal focus of the Building Department continues to be the management of tough regulations in a fair and impartial manner which reassures safe and quality construction. The Building Department staff uses an approach that goes the extra mile to help taxpayers and contractors, while maintaining very high standards that closely follow the Township ordinances.

## DELTA TOWNSHIP

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*Building Department Budget History*



### Objectives

- **Plan Reviews:** Each year several new ‘Projects’ are started, and permit applications are submitted for the construction process. Prior to the permit issuance the Inspectors are required to review the plans and highlight changes where the plan does not appear to meet code, or additional information is needed. Depending on the project scope, the plan reviews can take from an hour, to several days. We believe that our process is not as efficient and desired; within the plan review process there are many moving parts, and communication between our staff, as well as other Departments such as Planning, Engineering, and Utilities is important. In the upcoming years it is our continual goal to track our Plan Review process better and shorten the turn-around-time whenever practical. In 2020-2021 we will be reviewing a few major projects, Auto Owners new HQ2, and the new BWL facility, that will affect our timeline and test our efficiency.
- **Issuing Permits and Permit Application Process:** Permits are obtained in our Department predominantly by 1) applications received through the mail, 2) online processing, and 3) at our counter. By allowing multiple ways for businesses and residents to obtain their permits we will continue to provide a great service. In 2021 we will expand the sign review and issuance process to include other departments and personnel, so more people understand the procedures and taxpayers are served better. It is our intention to have more applications processed online, which will reduce the number of ‘paper’ applications.
- **Permit Compliance:** When applications are submitted, they need to be reviewed, entered into the software to coincide with the work being done, prepare the invoice, and enter the project on the “plan review spreadsheet” if applicable. Applications will continue to be studied in 2021 to make sure the necessary data is obtained, including contractor registration, capital charge information, and all construction-related details.

## DELTA TOWNSHIP

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- **Trade Related Inspection Services:** The majority of the work the Building Department does is in the field performing inspection services. Each project generally involves multiple inspections to assure compliance. Inspections may also be requested on our website. Inspections will continue to be done in a timely manner to assist taxpayers, yet maintain our continued practice of thorough and fair inspections.
- **Code Enforcement Inspection Services:** Along with trade-related inspections the Building Department is also responsible for inspecting ordinance violations such as poor building maintenance, accumulation of junk in yards, inoperable or unlicensed vehicles, and general blight. Each project generally involves multiple inspections to assure compliance. We will continue to identify the most problematic properties and clean them up using the civil infraction process including presentations before the Eaton County magistrate. Also, we will continue to audit our Rental Inspection list of single-family properties in 2021 to make sure all properties are in the program and inspections are completed; through this process we generally add approximately 20+/- new residential properties to the program. Our Enforcement team is also beginning to do some exterior only inspections and relying on self-reporting inspections for the interiors. This requires professional certification for items such as furnaces, water heaters, boilers, etc. Further reports will be given as this process is tested more.
- **Change in Occupancy:** Inspections are required when a business intends on moving into an existing space. This is due to Building, Planning, and Fire Department rules. The purpose is to assure a safe, and violation free space prior to a new business opening. These inspections assure a smooth transition for the new owner/occupant.
- **Consulting Services:** Prior to a project beginning, many times contractors and residents have questions related to our policies, procedures, and code interpretations. We feel the consultation time in the beginning alleviates problems in the future. We intend to be even more proactive in 2021 setting up tele-meetings with future businesses to make sure we are involved early in the process.
- **Plan Management:** Building plans are required to be submitted in electronic format. These pdf plans are now stored on the network for historical purposes. This practice will continue in 2021.
- **Document Distribution:** Our website continues to serve as the main distribution point for common questions and technical data pertaining to our processes. Based on frequently asked questions, we will create new documents in 2021 to assist businesses and residents.
- **Education:** For the Building Department to remain effective, each employee must maintain certifications and attend classes to stay current with the market. During 2021 staff will attend over 220 hours +/- of continuing education to keep sharp with the industry we serve.

DELTA TOWNSHIP

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OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
Total Number of FTE Training Hours	220	220	220	220
Total Number of Inspections for Department	5,771	6,500	6,000	5,500
Number of Code Enforcement Inspections (Blight, Signs, Etc.)	327	400	400	400
Number of Rental Inspections* Per Property	664	700	700	700
Number of Trade Inspections	4,693	4,000	4,200	4,000
Number of Building Permits [w/re-roof permits]	615	400	500	500
Number of Electrical Permits	571	500	500	500
Number of Sign Permits	60	80	60	50
Number of Mechanical Permits	962	850	850	850
Number of Plumbing Permits	457	400	425	425
Number of Sewer Permits	60	70	60	60
Number of Tent Permits	7	10	10	10
Number of Sidewalk Permits	41	30	30	30
<b>TOTAL Number of Permits Issued</b>	<b>2,779</b>	<b>2,340</b>	<b>2,500</b>	<b>2,500</b>
Percentage of Operation Costs to General Fund Total Budget	3.7%	3.9%	4.5%	3.8%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2021</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>444,680</b>
<b>703 Salaries &amp; Wages - Temporary</b>	<b>10,000</b>
<b>704 Salaries &amp; Wages - Overtime</b>	<b>500</b>
<b>706 Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>9,445</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>34,147</b>
<b>717 Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>2,649</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>74,887</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>13,522</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>55,550</b>

**DELTA TOWNSHIP**

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

<b>Acct# Description</b>	<b>Approved 2021</b>
<b>728 Office Supplies</b>	<b>2,400</b>
General Office Supplies, including Lithium Batteries for Flashlights	<b>1,980</b>
Twp. Logo Apparel for Easy Identification (7 EE)	<b>420</b>
<b>729 Photo Copies</b>	<b>1,000</b>
<b>730 Postage</b>	<b>1,100</b>
<b>731 Publications</b>	<b>850</b>
Updated code manuals for all trades.	
<b>806 Contractual Services</b>	<b>11,000</b>
Annual Software Support & Update Fees for Building App	<b>3,000</b>
AMG Service Fee - Online Services such as Inspection Requests	<b>4,000</b>
AMG Service Fee - Permit Apps Online	<b>4,000</b>
<b>852 Telephone</b>	<b>3,420</b>
Cell Phone Reimbursement - \$25/mo. (5 EE)	<b>1,500</b>
Twp. Leased Air Card for Infield Data Collection (4 ea.)	<b>1,920</b>
<b>862 Gasoline</b>	<b>4,800</b>
<b>863 Vehicle Maintenance</b>	<b>2,000</b>
<b>911 Fleet Insurance</b>	<b>3,950</b>
<b>959 Memberships &amp; Dues</b>	<b>2,532</b>
MMCO Memberships (4 EE)	<b>240</b>
International Code Council (ICC)	<b>150</b>
National Fire Protection Association (NFPA)	<b>175</b>
Annual Dues for Certified Electrical Inspector (CEI-M)	<b>60</b>
PIAM Membership for Plumbing Inspector	<b>100</b>
MIAM Membership for Plumbing Inspector	<b>75</b>
MAHO Membership (3 EE)	<b>120</b>
COCM Membership (1 ea.)	<b>40</b>
Inspector Registration with State of Michigan (4 EE)	<b>900</b>
IAEI Annual Membership (2 EE)	<b>672</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2021</b>
<b>960 Meetings, Conferences &amp; Seminars</b>	<b>7,705</b>
COCM Winter/Spring/Fall Conference & Lodging (4 EE)	<b>1,520</b>
IAEI Spring/Summer/Annual Conference & Lodging (2 EE)	<b>3,230</b>
PIAM Spring/Fall Conference per ACT 54 CR	<b>850</b>
PIAM Plumbing Code Update Class	<b>25</b>
MIAM Spring/Fall for Mechanical Inspector	<b>600</b>
MAHO Conference & Lodging (3 EE)	<b>1,080</b>
MAHO Day Seminars on Special Topics	<b>400</b>
<b>970 Capital Outlay</b>	<b>1,500</b>
Computer replacement.	
<b><i>Total Building Department</i></b>	<b><u>\$ 687,637</u></b>



**DELTA TOWNSHIP**

**BUILDING DEPARTMENT GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

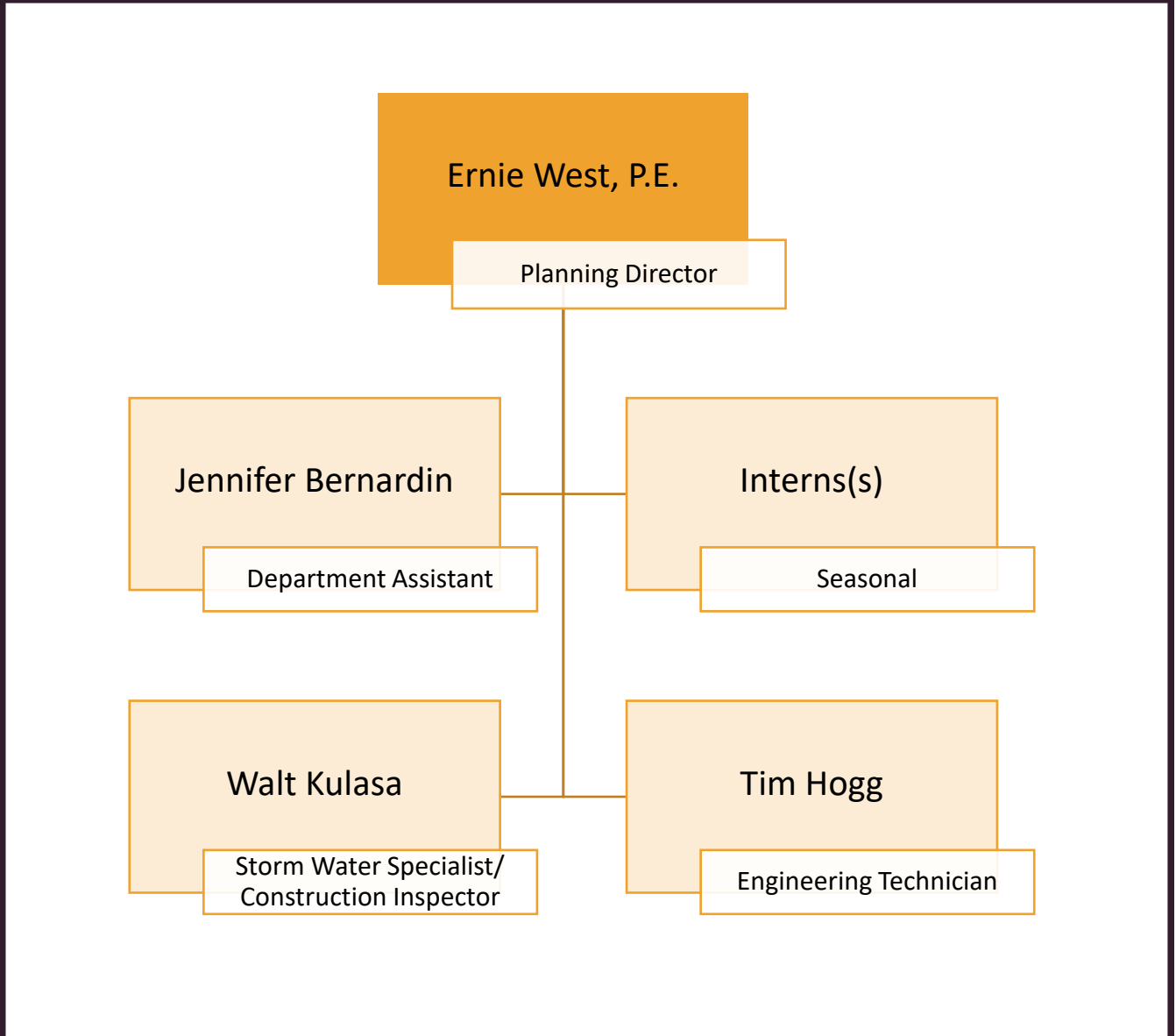
**Building Department - 371**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	418,059	430,692	441,680	444,680
<b>703</b> Salaries & Wages - Temporary	4,882	4,439	40,000	10,000
<b>704</b> Salaries & Wages - Overtime	-	191	500	500
<b>706</b> Salaries & Wages - Longevity	9,548	10,969	11,243	9,445
<b>710</b> Fees & Per Diem	800	-	250	-
<b>715</b> F.I.C.A.	32,449	33,740	35,433	34,147
<b>717</b> Workers' Comp. Insurance	3,929	4,073	4,090	2,649
<b>719</b> Health Insurance	68,770	71,324	76,107	74,887
<b>720</b> Life, Dental & LTD Insurance	12,737	13,156	13,544	13,522
<b>721</b> Pension	51,801	53,348	54,763	55,550
<b>728</b> Office Supplies	1,676	3,284	2,400	2,400
<b>729</b> Photo Copies	824	612	1,000	1,000
<b>730</b> Postage	1,328	1,004	1,100	1,100
<b>731</b> Publications	630	208	850	850
<b>806</b> Contractual Services	10,307	11,261	42,000	11,000
<b>852</b> Telephone	3,324	3,324	3,420	3,420
<b>862</b> Gasoline & Diesel	5,228	4,464	4,800	4,800
<b>863</b> Vehicle Maintenance	4,096	978	2,000	2,000
<b>911</b> Fleet Insurance	3,377	3,811	3,950	3,950
<b>959</b> Memberships & Dues	2,532	1,185	960	2,532
<b>960</b> Meetings, Conf. & Seminars	4,848	4,751	7,175	7,705
<b>970</b> Capital Outlay	24,359	53,058	2,400	1,500
<b>Total Building Department</b>	<b>\$ 665,504</b>	<b>\$ 709,872</b>	<b>\$ 749,665</b>	<b>\$ 687,637</b>
<i>Total FTEs</i>	6.0	6.5	6.5	6.5

<b>Summary</b>				
Personnel Services	602,975	621,931	677,610	645,380
Supplies	9,686	9,572	10,150	10,150
Services	17,727	15,563	47,420	16,420
Insurance	3,377	3,811	3,950	3,950
Education & Training	7,380	5,936	8,135	10,237
Capital Outlay	24,359	53,058	2,400	1,500
<b>Total Building Department</b>	<b>\$ 665,504</b>	<b>\$ 709,872</b>	<b>\$ 749,665</b>	<b>\$ 687,637</b>

# Engineering Department

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

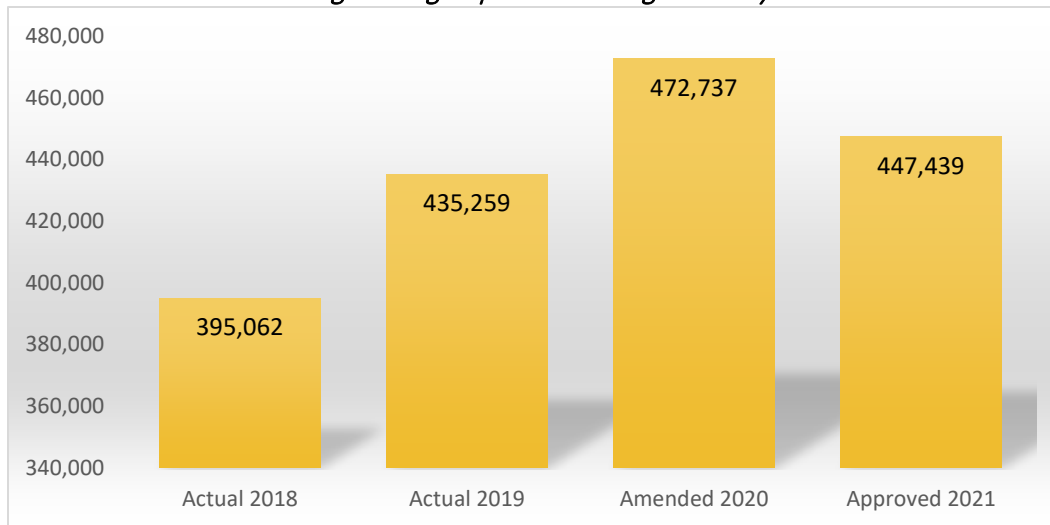
## ENGINEERING DEPARTMENT

The Engineering Department prepares studies, engineering plans, specifications, and contract documents for public works projects. The department 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 department 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 through implementation of sidewalk and non-motorized transportation plans.
- Provide reliable water and sanitary sewer services through responsible planning.
- Provide value by developing, maintaining and updating maps, plans, and other documents pertaining to township owned facilities and infrastructure.
- Provide engineering assistance to other departments to aid them in achieving their mission.
- Provide effective project management to deliver projects on time and on budget.
- Pursue projects that will improve the natural environment.
- Strive to provide excellent customer service.

*Engineering Department Budget History*



### Objectives

- Coordinate Sidewalk/Pathway Programs:
  - Complete third round of repairs to sidewalks in Zone 1.
  - Complete replacement of deteriorated 4 foot wide sidewalk on Willow Highway (Thomas L to Arden).
  - Fill in gap of sidewalk on St. Joe between Pointe West and Countryside Drive.

## DELTA TOWNSHIP

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- Continue to address non-ADA ramps in accordance with ADA Transition Planning efforts.
- Coordinate implementation of road diet for the addition of bike lanes on Michigan Avenue (Creyts to Theo) with Eaton County Road Commission resurfacing project.
- Coordinate widening of Mt. Hope Highway for the addition of bike lanes with Eaton Country Road Commission resurfacing project.
- Identify non-motorized facility maintenance needs and implement repair projects, to include large repair project on the East-West Pathway, just east of Carrier Creek bridge.
- Continue strategic implementation of Non-Motorized Transportation Plan by conducting additional engineering studies of routes.
- Continued coordination with Tri-County Regional Planning, Michigan Department of Transportation and Eaton County Road Commission on future road projects in Delta Township.
- Assist the Parks Department with DNR grant projects.
- Assist the Parks Department with facility maintenance projects.
- Provide effective overall project management for Wastewater Treatment Plant Major Capital Upgrades Project and complete Phase 1 Design.
- Complete preliminary design for Willow Lift Station replacement.
- Design and construct repairs to Carrier Creek Interceptor Sewer at St. Joe Highway.
- Assist Utilities Department with sanitary sewer rehabilitation projects.
- Continue evaluation and modeling of sanitary sewer collection system.
- Complete start-up and testing of Lansing Board of Water & Light Southern Emergency Water Supply Connection.
- Continue Saginaw Highway water main crossing replacement program.
- Complete preliminary design for water main replacement on Saginaw Highway.
- Provide plan review and inspection of private development utility system extensions.
- Continue administration of the well plugging program.
- Continue to implement Township’s Stormwater Management Program, including new wet weather monitoring and sampling of stormwater discharges per requirements of new MS4 Permit.
- Continue to provide support and updates to GIS mapping system.

OUTPUT INDICATORS	2019	2020	TARGET 2021
<b>Lineal Feet of New Sidewalk/Pathway Constructed</b>	6,500	4,750	3,100
<b>Lineal Feet of Sidewalk Repaired and/or Replaced</b>	2,500	1,700	2,500
<b>Number of Sidewalk Ramps Repaired to ADA</b>	20	22	20
<b>Number of Site Plans Reviewed</b>	20	15	20
<b>Billable Hours for Engineering Services</b>	200	200	200
<b>Wells Abandoned Per the Well Program</b>	1	4	4

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
702	<b>Salaries &amp; Wages - Regular</b>	266,742
703	<b>Salaries &amp; Wages - Temporary</b> Engineering intern.	10,150
704	<b>Salaries &amp; Wages - Overtime</b>	500
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) 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.	3,696
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	21,857
717	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	856
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	60,662
720	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	7,248
721	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	32,728
724	<b>Uniform Allowance</b>	500
728	<b>Office Supplies</b>	1,500
729	<b>Photo Copies</b>	1,000

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2021</b>
730	Postage	250
731	Publications	250
806	<b>Contractual Services</b>	<b>21,500</b>
	Misc. Surveying, Soil Testing, and Other	5,000
	Professional Engineering Services	5,000
	AutoCAD Software License Fees	4,500
	ESRI GIS Software License	7,000
852	<b>Telephone</b>	<b>2,200</b>
	Cell Phone Allowance	1,200
	GPS Unit Wireless Modem	500
	Tablet Wireless Modem	500
862	Gasoline	1,500
863	Vehicle Maintenance	500
903	Printing	1,500
911	Fleet Insurance	1,800
957	Education & Training	1,500
959	<b>Memberships &amp; Dues</b>	<b>1,000</b>
	National Society of Professional Engineers	375
	American Society of Civil Engineers	350
	MWEA/WEF	275
960	<b>Meetings, Conferences &amp; Seminars</b>	<b>2,500</b>
	WEFTEC Conference	2000
	Miscellaneous Seminars	500
970	<b>Capital Outlay</b>	<b>4,500</b>
	Computer Replacement	2,500
	Monitor Replacement	2,000
<b>Total Engineering Department</b>		<b>\$ 447,439</b>

**DELTA TOWNSHIP**

**ENGINEERING DEPARTMENT GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

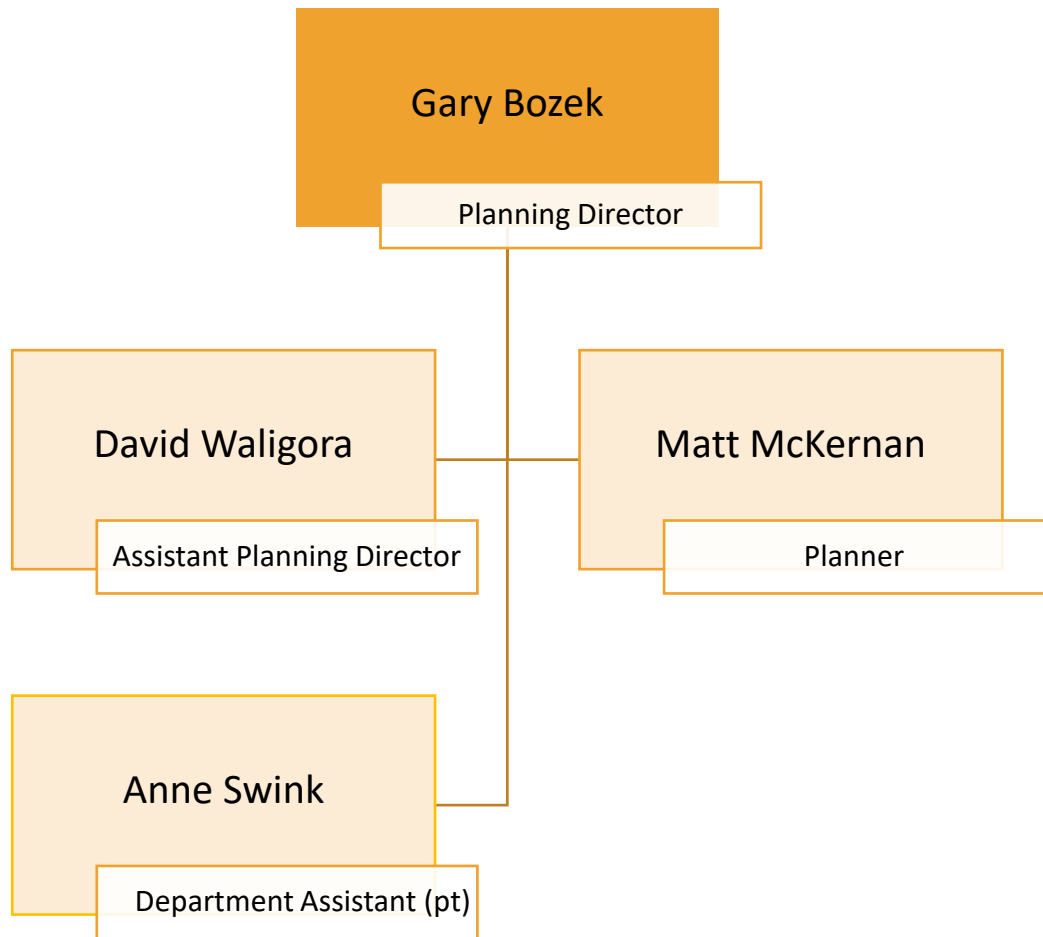
**Engineering Dept. - 447**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	246,968	256,496	262,800	266,742
<b>703</b> Salaries & Wages - Temporary	9,533	16,184	20,000	10,150
<b>704</b> Salaries & Wages - Overtime	-	-	500	500
<b>706</b> Salaries & Wages - Longevity	3,449	3,552	3,641	3,696
<b>715</b> F.I.C.A.	19,368	20,538	21,250	21,857
<b>717</b> Workers' Comp. Insurance	1,204	1,023	882	856
<b>719</b> Health Insurance	56,504	57,492	61,748	60,662
<b>720</b> Life, Dental & LTD Insurance	6,748	6,980	7,222	7,248
<b>721</b> Pension	30,217	31,363	32,244	32,728
<b>724</b> Uniform Allowance	-	134	500	500
<b>728</b> Office Supplies	1,488	1,319	2,500	1,500
<b>729</b> Photo Copies	691	507	1,000	1,000
<b>730</b> Postage	111	161	750	250
<b>731</b> Publications	237	164	500	250
<b>740</b> Operating Supplies	466	1,568	2,000	1,000
<b>806</b> Contractual Services	2,916	23,614	36,500	21,500
<b>852</b> Telephone	2,033	2,066	2,200	2,200
<b>862</b> Gasoline & Diesel	1,425	1,437	1,500	1,500
<b>863</b> Vehicle Maintenance	289	483	1,500	500
<b>903</b> Printing	1,338	1,013	1,000	1,500
<b>911</b> Fleet Insurance	1,450	1,637	1,700	1,800
<b>957</b> Education & Training	1,224	-	3,000	1,500
<b>959</b> Memberships & Dues	782	867	800	1,000
<b>960</b> Meetings, Conf. & Seminars	2,347	1,006	2,500	2,500
<b>970</b> Capital Outlay	4,274	5,655	4,500	4,500
<b>Total Engineering Dept.</b>	<b>\$ 395,062</b>	<b>\$ 435,259</b>	<b>\$ 472,737</b>	<b>\$ 447,439</b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	373,991	393,628	410,287	404,439
Supplies	4,418	5,290	8,750	6,000
Services	6,576	27,176	41,200	25,700
Insurance	1,450	1,637	1,700	1,800
Education & Training	4,353	1,873	6,300	5,000
Capital Outlay	4,274	5,655	4,500	4,500
<b>Total Engineering Dept.</b>	<b>\$ 395,062</b>	<b>\$ 435,259</b>	<b>\$ 472,737</b>	<b>\$ 447,439</b>

# Planning Department

## Fiscal Year 2021 Budget





# DELTA TOWNSHIP

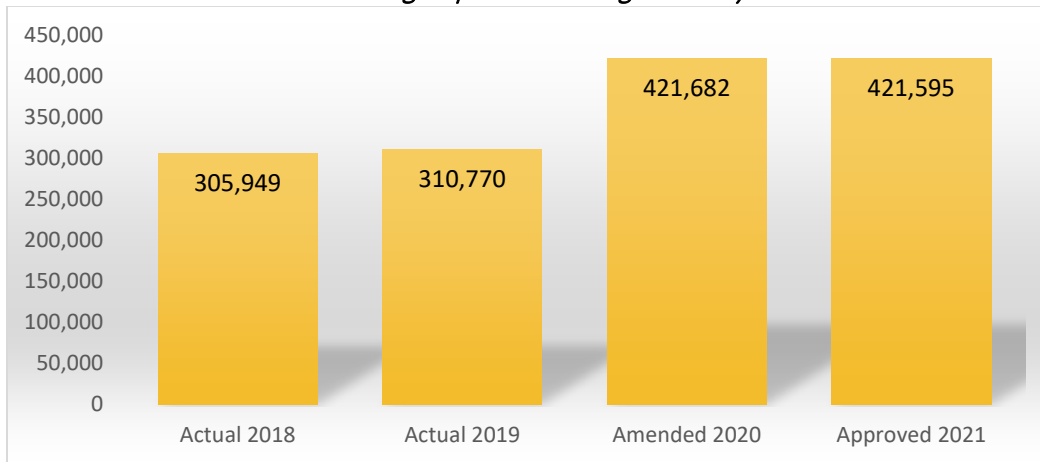
## PLANNING DEPARTMENT

The Planning Department fulfills the responsibilities imposed by the Michigan 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 Michigan Zoning Enabling Act including administration of the Township’s Zoning Ordinance which involves the processing of rezoning, special land use permit, 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 corridor.
- Administration and enforcement of the 2017 Zoning Ordinance, as amended.
- Assist in implementing the 2018 Non-Motorized Transportation Plan.
- Implement the Goals & Objectives of the Comprehensive Plan.
- Assist in maintaining the “Township of Excellence” rating from the MTA.
- Provide assistance to other Township agencies as needed.
- Identify and provide continuing education opportunities for staff.

*Planning Department Budget History*



### Objectives

- Monitor application of the West Saginaw Overlay District’s regulations on blighted properties.
- Prepare amendments to the 2017 Zoning Ordinance as necessary.
- Assist in the filing of grant applications for non-motorized transportation projects.
- Obtain training for Planning Commissioners to retain “Township of Excellence.”
- Update/Adopt/Administer Food Truck, Special Events & Tent Ordinances.
- Meet training requirements to maintain staff’s professional planning credentials.

## DELTA TOWNSHIP

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<b>OUTPUT INDICATORS</b>	<b>2018</b>	<b>2019</b>	<b>PROJECTED 2020</b>	<b>TARGET 2021</b>
Number of Zoning Enforcement Actions	60	50	50	50
Number of Code of Ordinance Amendments	1	2	2	2
Number of Special Land Use Permits & Rezoning Requests Processed	6	5	5	5
Number of Site Plans Reviewed	16	10	10	10
Number of Training Hours Per FTE	2	2	2	2

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>256,400</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b> Part-time administrative position 24 hours per week.	<b>30,000</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>500</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>4,964</b>
<b>710</b>	<b>Fees &amp; Per Diem</b> Per Diem payments made to members of the Planning Commission and Zoning Board of Appeals for meetings attended.	<b>7,500</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>19,997</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>230</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>43,916</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>5,690</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>31,448</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
728	Office Supplies	1,500
729	Photo Copies	800
730	Postage	800
731	Publications	400
806	Contractual Services Finalize comprehensive plan.	4,000
852	Telephone	800
861	Auto Allowance/Mileage	100
903	Printing	600
957	Education & Training Staff and Planning Commissioners' training.	4,000
958	Recording Costs	200
959	Memberships & Dues	1,500
	American Planning Association Membership (3 ea.)	1,200
	Professional Community Planning Accreditation	300
960	Meetings, Conferences & Seminars	3,000
	Michigan Association of Planning Annual Conference	1,500
	Other Conferences for Planning Commissioners	1,500
970	Capital Outlay	2,750
	Computer Replacement	2,000
	Office Equipment	750
<b>Total Planning Department</b>		<b>\$ 421,095</b>

**DELTA TOWNSHIP**

**PLANNING DEPARTMENT GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

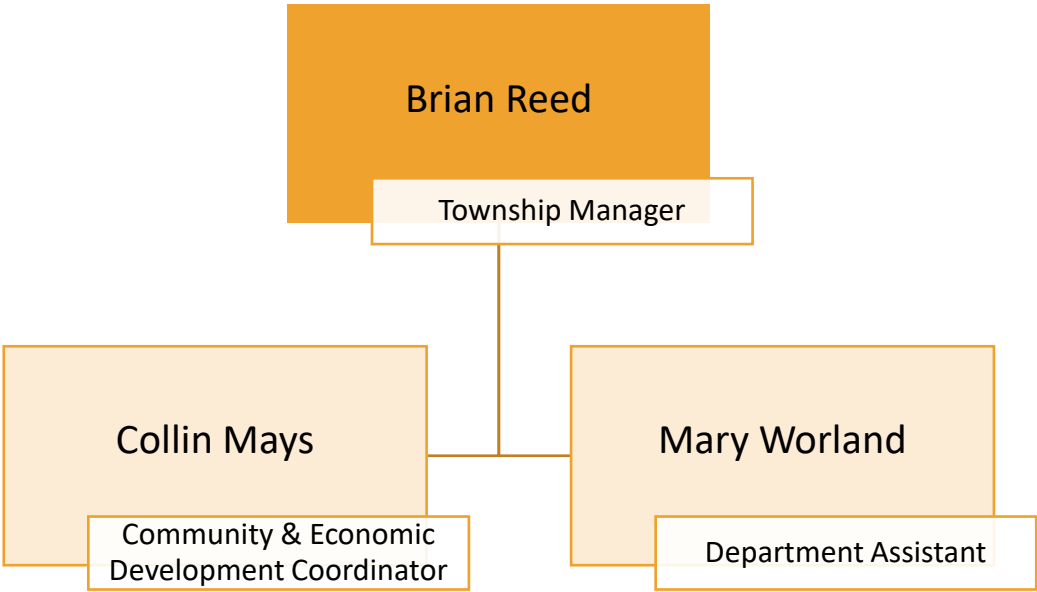
**Planning Dept. - 721**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	205,385	216,091	244,000	256,400
<b>703</b> Salaries & Wages - Temporary	-	-	30,000	30,500
<b>704</b> Salaries & Wages - Overtime	-	158	500	500
<b>706</b> Salaries & Wages - Longevity	3,234	3,535	4,778	4,964
<b>710</b> Fees & Per Diem	7,600	7,850	7,500	7,500
<b>715</b> F.I.C.A.	15,708	16,414	19,208	19,997
<b>717</b> Workers' Comp Insurance	234	240	259	230
<b>719</b> Health Insurance	40,046	39,505	58,158	43,916
<b>720</b> Life, Dental & LTD Insurance	4,626	4,916	6,795	5,690
<b>721</b> Pension	21,597	(920)	30,034	31,448
<b>728</b> Office Supplies	349	689	1,500	1,500
<b>729</b> Photo Copies	769	621	800	800
<b>730</b> Postage	445	370	800	800
<b>731</b> Publications	-	185	400	400
<b>806</b> Contractual Services	1,651	16,921	4,000	4,000
<b>852</b> Telephone	780	780	800	800
<b>861</b> Mileage	-	113	100	100
<b>903</b> Printing	-	-	600	600
<b>957</b> Education & Training	450	122	4,000	4,000
<b>958</b> Recording Costs	-	-	200	200
<b>959</b> Memberships & Dues	1,186	1,286	1,500	1,500
<b>960</b> Meetings, Conf. & Seminars	1,502	1,894	3,000	3,000
<b>970</b> Capital Outlay	387	-	2,750	2,750
<b>Total Planning Dept.</b>	<b>\$ 305,949</b>	<b>\$ 310,770</b>	<b>\$ 421,682</b>	<b>\$ 421,595</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	298,430	287,789	401,232	401,145
Supplies	1,563	1,866	3,700	3,700
Services	2,431	17,814	5,500	5,500
Education & Training	3,138	3,302	8,500	8,500
Capital Outlay	387	-	2,750	2,750
<b>Total Planning Dept.</b>	<b>\$ 305,949</b>	<b>\$ 310,770</b>	<b>\$ 421,682</b>	<b>\$ 421,595</b>

# Economic Development Activity

Fiscal Year 2021 Budget



# DELTA TOWNSHIP

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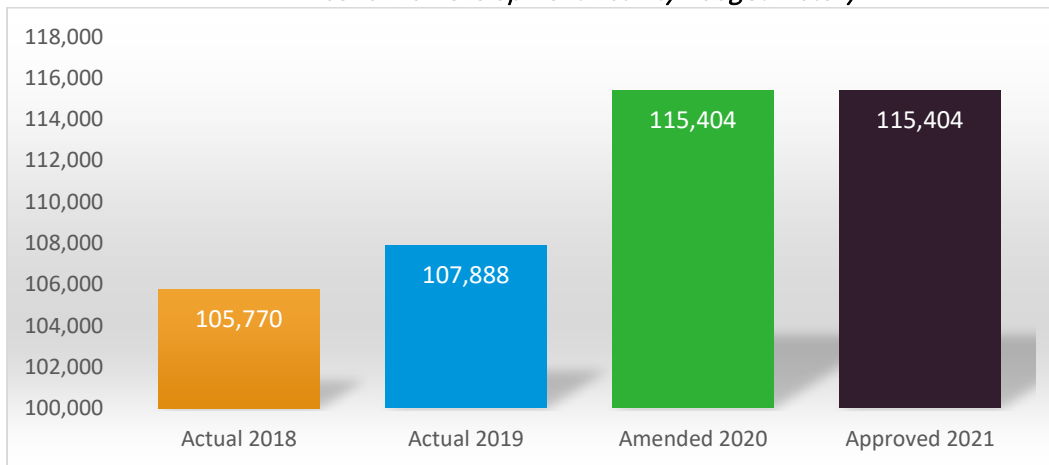
## ECONOMIC DEVELOPMENT ACTIVITY

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 division is responsible for conducting business retention visits and assistance to local businesses regarding 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 division 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 Corridor.
- Continue business recruitment efforts.
- Continue efforts to retain existing business & industry.
- Monitor business activity & maintain a local data base.
- Continue to assist in efforts to promote a township identity.
- Identify barriers to Economic Development & draft strategies to address the barriers as required by the "Townships of Excellence" program.

*Economic Development Activity Budget History*



### Objectives

- Staff calls on businesses to promote the Façade Improvement Program.
- Attend ground breakings, grand openings & similar events.
- Keep the Salesforce database up to date.
- Conduct retention calls to businesses & industries.
- Continue "drop in" calls and provide assistance to existing businesses.
- Respond to Michigan EDC & LEAP site search requests.

## DELTA TOWNSHIP

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- Assist in processing IFT & Brownfield requests.
- Assist in efforts to promote a Township identity & branding.
- Outreach to prospective developers of declining West Saginaw properties.
- Provide a bi-annual update to the Township Board re: economic activity.
- Provide a weekly report to the Township Manager re: economic development activities.

OUTPUT INDICATORS	2018	2019	2020	TARGET 2021
<b>Number of Retention Visits</b>	39*	45	45	45
<b>Number of Joint Business Calls with MEDC Staff</b>	19	10	12	12
<b>Number of Welcome Calls to New Businesses</b>	9	10	10	10
<b>Number of Economic Development Seminars Attended</b>	6	5	5	5
<b>Percentage of Operation Costs to General Fund Total Budget</b>	0.6%	0.6%	0.6%	1.0%

\*Figure does not include 34 "site/drop-in" visits.



**DELTA TOWNSHIP**

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**ECONOMIC DEVELOPMENT (EDC)  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-728**

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>87,750</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>6,715</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>91</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>20,276</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>1,800</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>10,969</b>
<b>728</b>	<b>Office Supplies</b>	<b>300</b>
<b>731</b>	<b>Publications</b>	<b>250</b>
<b>852</b>	<b>Telephone</b>	<b>1,200</b>
<b>861</b>	<b>Mileage</b>	<b>300</b>
<b>903</b>	<b>Printing</b>	<b>300</b>

DELTA TOWNSHIP

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ECONOMIC DEVELOPMENT (EDC)  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-728

<u>Acct#</u>	<u>Description</u>	Approved 2021
957	Education & Training	1,000
959	Memberships & Dues	305
960	Meetings, Conferences & Seminars	600
<i>Total Economic Development (EDC)</i>		<u>\$ 131,856</u>

**DELTA TOWNSHIP**

**EDC ACTIVITY GENERAL FUND  
DETAIL OF EXPENDITURES  
Fiscal Year Ending December 31:**

**EDC Activity - 728**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	81,907	82,452	86,473	87,750
<b>706</b> Salaries & Wages - Longevity	1,201	1,237	1,268	-
<b>715</b> F.I.C.A.	6,468	6,550	6,745	6,715
<b>717</b> Workers' Comp. Insurance	98	94	91	91
<b>719</b> Health Insurance	3,000	3,500	3,500	20,276
<b>720</b> Life, Dental & LTD Insurance	1,637	1,683	1,760	1,800
<b>721</b> Pension	10,000	10,295	10,617	10,969
<b>728</b> Office Supplies	-	47	300	300
<b>731</b> Publications	-	-	250	250
<b>852</b> Telephone	780	780	1,200	1,200
<b>861</b> Mileage	-	96	300	300
<b>903</b> Printing	-	-	300	300
<b>957</b> Education & Training	-	234	1,000	1,000
<b>959</b> Memberships & Dues	290	415	1,000	305
<b>960</b> Meetings, Conf. & Seminars	389	505	600	600
<b>Total EDC Activity</b>	<b>\$ 105,770</b>	<b>\$ 107,888</b>	<b>\$ 115,404</b>	<b>\$ 131,856</b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<b>Summary</b>				
Personnel Services	104,311	105,811	110,454	127,601
Supplies	780	923	2,050	2,050
Services	-	-	300	300
Education & Training	679	1,154	2,600	1,905
<b>Total EDC Activity</b>	<b>\$ 105,770</b>	<b>\$ 107,888</b>	<b>\$ 115,404</b>	<b>\$ 131,856</b>

# Recycling Activity

## Fiscal Year 2021 Budget

THE RECYCLING CENTER IS A DIVISION OF THE PARKS, RECREATION & CEMETERIES DEPARTMENT. DELTA TOWNSHIP IS VERY ACTIVE IN THE RECYCLING OF ITS NATURAL RESOURCES AS WELL AS PROVIDING ITS RESIDENTS WITH A CONVENIENT SITE TO PRACTICE RECYCLING.

RECYCLING: RECOVERY AND REUSE OF MATERIALS FROM CONSUMED PRODUCTS. THE MAIN MOTIVES FOR RECYCLING HAVE BEEN THE INCREASING SCARCITY AND COST OF NATURAL RESOURCES (INCLUDING OIL, GAS, COAL, MINERAL ORES, AND TREES) AND THE POLLUTION OF AIR, WATER, AND LAND BY WASTE MATERIALS. THERE ARE TWO TYPES OF RECYCLING, INTERNAL AND EXTERNAL. INTERNAL RECYCLING IS THE REUSE IN A MANUFACTURING PROCESS OF MATERIALS THAT ARE A WASTE PRODUCT OF THAT PROCESS AND IS COMMON IN THE METALS INDUSTRY. EXTERNAL RECYCLING IS THE RECLAIMING OF MATERIALS FROM A PRODUCT THAT IS WORN OUT OR NO LONGER USEFUL; AN EXAMPLE IS THE COLLECTION OF OLD NEWSPAPERS AND MAGAZINES FOR THE MANUFACTURE OF NEWSPRINT OR OTHER PAPER PRODUCTS. DELTA TOWNSHIP IS ONE OF THE LEADERS IN THE AREA IN PROVIDING RECYCLING OPPORTUNITIES FOR THE RESIDENTS.



# DELTA TOWNSHIP

## RECYCLING DIVISION

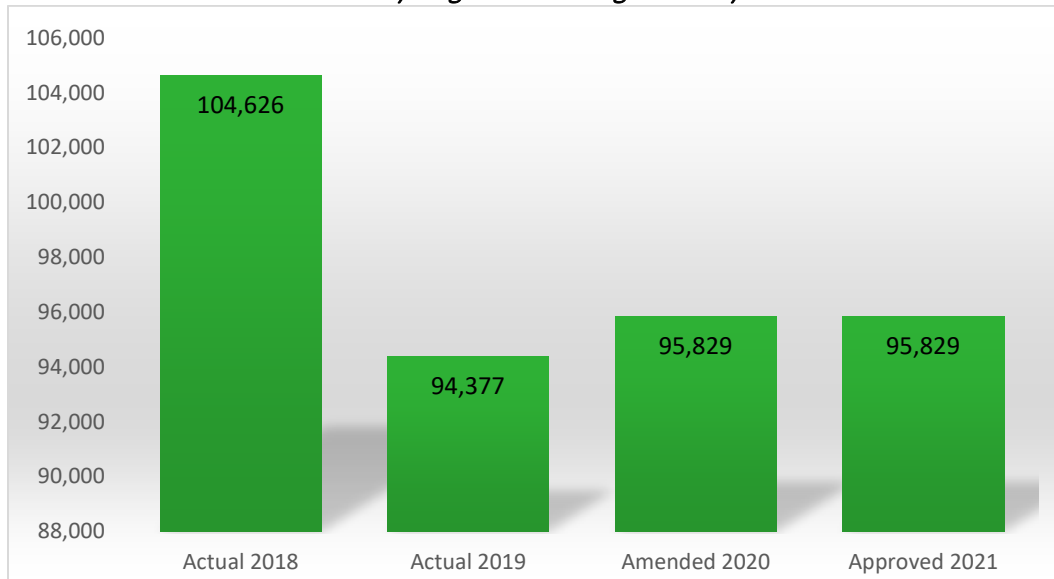
The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling 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 marketing campaign that would provide educational information to all Township residents.
- To continue to promote curbside recycling for Township residents.

*Recycling Division Budget History*



### Objectives

- To continue Delta Township's annual recycling events: De-Leafing, Spring Yard Waste Clean-up, and Electronics Recycling.
- To continue coordination of recycling activities with the Eaton County Resource Recovery.
- To continue exploration of the availability of grants that expand recycling opportunities and promote the Township's recycling efforts.

DELTA TOWNSHIP

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OUTPUT INDICATORS	2019	PROJECTED 2020	TARGET 2021
<b>Recycled a Center (tons)</b>	577	500	490
<b>Recycling Costs (per ton)</b>	\$164.00	\$180.00	\$191
<b>Recycling Special Events</b>	14	14	14
<b>Coordination Events with Surrounding Municipalities</b>	1	1	1
<b>Curbside Recycling (tons)</b>	793	800	795
<b>Percentage of Operation Costs to General Fund Total Budget</b>	0.5%	0.5%	1.0%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b> Part-time employees (49 hours x 52 weeks @ \$15.77).	<b>40,200</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>500</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>3,075</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>900</b>
<b>740</b>	<b>Operating Supplies</b>	<b>1,000</b>
	Custodial Supplies	<b>500</b>
	Office Supplies	<b>300</b>
	Printing	<b>200</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>1,000</b>
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>1,500</b>
	Repairs of Recycling Containers	<b>1,000</b>
	Equipment Repairs	<b>500</b>
<b>780</b>	<b>Repair &amp; Maintenance Supplies - Grounds</b>	<b>1,800</b>
	Landscape Supplies	<b>1,000</b>
	Fertilizer/Weed Control	<b>300</b>
	Ice Melt	<b>500</b>
<b>806</b>	<b>Contractual Services</b> Funds for de-junking.	<b>9,000</b>
<b>852</b>	<b>Telephone</b>	<b>900</b>

DELTA TOWNSHIP

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RECYCLING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-442

<u>Acct#</u>	<u>Description</u>		Approved 2021
921	Electricity		3,100
923	Sewer & Water		300
925	Recycling		37,000
	Yard Waste Collection - Regular	14,500	
	Spring Yard Waste Collection	6,000	
	De-Leafing	13,500	
	Miscellaneous	2,000	
	Michigan Recycling Conference	1,000	
	<b>Total Recycling Division</b>		<b>\$ 100,275</b>



**DELTA TOWNSHIP**

**RECYCLING DIVISION GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Recycling - 442**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>703</b> Salaries & Wages - Temporary	29,497	36,110	39,400	40,200
<b>704</b> Salaries & Wages - Overtime	224	-	500	500
<b>715</b> F.I.C.A.	2,273	2,762	2,729	3,075
<b>717</b> Workers' Comp. Insurance	792	812	900	900
<b>740</b> Operating Supplies	40	920	1,300	1,000
<b>776</b> Building Maintenance Supplies	1,476	238	1,000	1,000
<b>778</b> Equipment Maintenance Supplies	1,720	1,922	1,500	1,500
<b>780</b> Grounds Maintenance Supplies	859	1,655	1,800	1,800
<b>806</b> Contractual Services	5,014	8,929	7,000	9,000
<b>852</b> Telephone	575	796	800	900
<b>921</b> Electricity	2,657	2,866	3,100	3,100
<b>923</b> Sewer & Water	227	245	300	300
<b>925</b> Recycling	33,098	37,121	35,500	37,000
<b>970</b> Capital Outlay	26,173	-	-	-
<b>Total Recycling</b>	<b>\$ 104,625</b>	<b>\$ 94,376</b>	<b>\$ 95,829</b>	<b>\$ 100,275</b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<b>Summary</b>				
Personnel Services	32,786	39,684	43,529	44,675
Supplies	4,095	4,735	5,600	5,300
Services	41,571	49,957	46,700	50,300
Capital Outlay	26,173	-	-	-
<b>Total Recycling</b>	<b>\$ 104,625</b>	<b>\$ 94,376</b>	<b>\$ 95,829</b>	<b>\$ 100,275</b>

# General Fund – Drain Activity

## Fiscal Year 2021 Budget

THE SEPARATELY ELECTED COUNTY DRAIN COMMISSIONER CURRENTLY OVERSEES THE CONSTRUCTION AND MAINTENANCE OF PUBLIC COUNTY DRAINS IN DELTA TOWNSHIP. WHEN THE DRAIN COMMISSIONER IS PETITIONED FOR A DRAIN IMPROVEMENT, DELTA TOWNSHIP IS ASSESSED A PORTION OF THE DRAIN PROJECT COST AS AN AT-LARGE ASSESSMENT.

THE DRAIN ACTIVITY IN THE BUDGET IS WHERE THE TOWNSHIP'S PORTION OF A DRAIN PROJECT OR THE AT-LARGE ASSESSMENT IS FUNDED. A SCHEDULE OF DRAIN ASSESSMENTS IS INCLUDED IN THIS DOCUMENT.



**DELTA TOWNSHIP**

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

<b><u>Acct#</u> <u>Description</u></b>	<b>Approved 2021</b>
<b>806 Contractual Services</b>	<b>2,500</b>
MS4 Permit Testing Program	<b>2,000</b>
MS4 Permit Annual Fee to MDEQ	<b>500</b>
<b>934 Repair &amp; Maintenance - Other</b>	<b>200,550</b>
County at Large Drain Assessments	<b>150,550</b>
County Drain Assessments on Twp. Property	<b>15,000</b>
Annual Drain Maintenance ECRC	<b>30,000</b>
MS4 Permit Parking Lot and Catch Basin Cleaning	<b>5,000</b>
<b>957 Education &amp; Training</b>	<b>1,500</b>
MS4 Permit public education materials.	
<b>959 Memberships and Dues</b>	<b>6,500</b>
GLRC dues.	
 <b><i>Total Drains Activity</i></b>	 <b><u>\$ 211,050</u></b>

**DELTA TOWNSHIP**

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**DRAINS GENERAL FUND  
DETAIL OF EXPENDITURES**  
Fiscal Year Ending December 31:

**Drains Activity - 445**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>806</b> Contractual Services	-	333	2,500	2,500
<b>934</b> R & M Services - Other	185,295	184,253	191,500	200,550
<b>957</b> Education & Training	-	883	1,500	1,500
<b>959</b> Memberships & Dues	7,625	5,918	6,500	6,500
<b>Total Drains Activity</b>	<b>\$ 192,920</b>	<b>\$ 191,387</b>	<b>\$ 202,000</b>	<b>\$ 211,050</b>

<b>Summary</b>				
Services	192,920	191,387	202,000	211,050
<b>Total Drains Activity</b>	<b>\$ 192,920</b>	<b>\$ 191,387</b>	<b>\$ 202,000</b>	<b>\$ 211,050</b>

**DELTA TOWNSHIP**

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**DRAIN ACTIVITY**

	<b>Carrier Creek</b>	<b>Gettysburg</b>	<b>Watson/ Branches</b>	<b>Burrell</b>	<b>Totals</b>
<b>2020</b>	87,708	28,532	22,000	12,314	<b>150,554</b>
<b>2021</b>	84,254	27,657	21,162	11,915	<b>144,988</b>
<b>2022</b>	80,705	26,727	20,300	11,525	<b>139,257</b>
<b>2023</b>	77,203	25,824	19,450	11,135	<b>133,612</b>
<b>2024</b>	73,702	24,922	18,600	10,749	<b>127,973</b>
<b>2025</b>	70,207	24,036	17,752	10,354	<b>122,349</b>
<b>2026</b>		23,116		9,964	<b>33,080</b>
<b>2027</b>		22,213		9,574	<b>31,787</b>
<b>2028</b>		21,310			<b>21,310</b>
<b>2029</b>		20,415			<b>20,415</b>
<b>2030</b>		19,505			<b>19,505</b>
<b>2031</b>		18,603			<b>18,603</b>
	<b><u>\$ 560,669</u></b>	<b><u>\$ 312,295</u></b>	<b><u>\$ 142,114</u></b>	<b><u>\$ 100,226</u></b>	<b><u>\$ 1,115,304</u></b>

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 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

## Fiscal Year 2021 Budget

THE EATON CO. 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 2021
934	<b>Repair &amp; Maintenance - Other</b>		305,000
	Dust Control Program	5,000	
	Sidewalk Repairs (Zone 1)	80,000	
	Non Motorized Maintenance - General	20,000	
	Non Motorized Maintenance - EW Path	200,000	
970	<b>Capital Outlay</b>		685,000
	New Sidewalk Construction	150,000	
	Future Non Motorized Path Studies	25,000	
	Mi. Ave. (Creys to Theo) ECRC Matching Funds	125,000	
	Mi. Ave. Bike Lanes (Creys to Waverly)	25,000	
	Mt. Hope Hwy. Resurface with Bike Lanes	360,000	
	<b>Total Roads Activity</b>		<b>\$ 990,000</b>

**DELTA TOWNSHIP**

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**ROADS GENERAL FUND  
DETAIL OF EXPENDITURES**  
Fiscal Year Ending December 31:

**Roads Activity - 446**

<u>Acct #</u>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>934</b> R & M Services - Other	142,820	295,095	305,000	305,000
<b>970</b> Capital Outlay	63,765	439,723	428,000	685,000
<b>970.019</b> Old River Trail Pathway		456,093		
<b><i>Total Roads Activity</i></b>	<b>\$ 206,585</b>	<b>\$ 1,190,911</b>	<b>\$ 733,000</b>	<b>\$ 990,000</b>

<b><i>Summary</i></b>				
Supplies				
Services	142,820	295,095	305,000	305,000
Capital Outlay	63,765	895,816	428,000	685,000
<b><i>Total Roads Activity</i></b>	<b>\$ 206,585</b>	<b>\$ 1,190,911</b>	<b>\$ 733,000</b>	<b>\$ 990,000</b>



# Street Lighting

## Fiscal Year 2021 Budget

DELTA TOWNSHIP HAS OVER 2,895 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 129 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. STREETLIGHTS ARE NOW REQUIRED IN ALL NEW SUBDIVISIONS, WHICH MAKES THOSE STREET LIGHTING DISTRICTS EASIER TO DEFINE AND ESTABLISH.

SEVERAL TOWNSHIP DEPARTMENTS ARE INVOLVED IN THIS PROCESS. THE CLERK'S OFFICE PERFORMS THE INITIAL CONTACTS AND MEETINGS. THE ACCOUNTING DEPARTMENT PREPARES THE ANNUAL ASSESSMENT ROLL, MONITORS ALL STREET LIGHTS FOR BUDGETING AND ASSESSMENT PURPOSES, AND ULTIMATELY COLLECTS THE TAX. THE ASSESSING DEPARTMENT DETERMINES THE VALIDITY OF THE PETITION SIGNATURES AND CALCULATES THE PER PARCEL BENEFIT AND ASSESSMENT AMOUNT.



DELTA TOWNSHIP

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
924	<b>Street Lighting At Large</b> There are streetlights on primary roads in Delta Township that are paid for from the Genral Fund.	85,000
924.xxx	<b>Street Lighting - Special Assessments</b> Delta Township currently has approximately 130 active special assessment street lighting districts.	645,440
<b><i>Total Street Lighting Activity</i></b>		<b>730,440</b>

**DELTA TOWNSHIP**

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**STREET LIGHTING GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Street Lighting Activity - 448**

<b><u>Acct #</u></b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>924</b> Electricity - Street Lighting	70,409	82,773	81,000	85,000
<b>924.xxx</b> Electricity - Street Lighting Dist.	577,849	611,681	620,070	645,440
<b><i>Total Street Light Activity</i></b>	<b>\$ 648,258</b>	<b>\$ 694,454</b>	<b>\$ 701,070</b>	<b>\$ 730,440</b>

<b><i>Summary</i></b>				
Services	648,258	694,454	701,070	730,440
<b><i>Total Street Light Activity</i></b>	<b>\$ 648,258</b>	<b>\$ 694,454</b>	<b>\$ 701,070</b>	<b>\$ 730,440</b>

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

DIST#	DISTRICT NAME	2020 Amended Budget		2021 Approved Budget	
		Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
1	Claiborne Heights	1,400	1,400	1,420	1,420
2	Dawn Haven	820	820	660	660
3	Huntington Acres	2,340	2,340	2,420	2,420
4	Mar Moor Estates	14,000	14,000	14,330	14,330
5	Nixonburg Hills	920	920	650	650
6	Saratoga Farms Est.	1,220	1,220	1,240	1,240
7	Bretton Woods	4,930	4,930	5,090	5,090
8	Mall Drive-East	6,340	6,340	6,440	6,440
9	Mall Drive-West	10,800	10,800	10,970	10,970
10	Park Meadows	8,600	8,600	8,800	8,800
11	Stonegate-Rockdale	5,000	5,000	5,470	5,470
12	Allison Heights	13,300	13,300	13,640	13,640
13	Westbrook Est. #1	1,700	1,700	1,750	1,750
14	Verndale #1	9,300	9,300	9,600	9,600
15	Carrier Creek	4,900	4,900	5,090	5,090
16	Westbrook Est. #2	3,400	3,400	3,550	3,550
17	Oak Park	140	140	155	155
18	Willow Woods	3,200	3,200	3,390	3,390
19	Carrier Creek #2	2,460	2,460	2,500	2,500
20	Dutch Hills Farms	4,600	4,600	4,800	4,800
21	Verndale #3	2,200	2,200	2,250	2,250
22	Verndale #4	10,800	10,800	10,970	10,970
23	Allison Heights #3	1,450	1,450	1,510	1,510
24	River Ridge-Holiday	2,650	2,650	2,980	2,980
25	Gettysburg Farms	3,980	3,980	4,050	4,050
26	Dutch Hills Farms #2	1,950	1,950	2,100	2,100
27	Westbrook Estates. #2	3,900	3,900	4,250	4,250
28	Allison Heights #4	2,200	2,200	2,250	2,250
29	Colt Meadows	6,400	6,400	6,500	6,500
30	Dutch Hills Farms #3	2,200	2,200	2,250	2,250
31	Stonegate-Boxwood	2,440	2,440	2,500	2,500
32	Dornet Drive	670	670	690	690
33	Williamsburg #3	1,230	1,230	1,250	1,250
35	Shenandoah	4,100	4,100	4,350	4,350
36	Delta Glens	15,000	15,000	16,160	16,160
37	Tindalaya	1,700	1,700	1,800	1,800
38	Old Erin Way	1,950	1,950	2,050	2,050
39	Chellmar	2,200	2,200	2,260	2,260
40	Westbrook #5	4,860	4,860	5,100	5,100
41	Delta South Condos	1,950	1,950	2,000	2,000
42	Windcharme Estates	11,700	11,700	12,285	12,285

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

DIST#	DISTRICT NAME	2020 Amended Budget		2021 Approved Budget	
		Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
43	Plum Hollow	3,180	3,180	3,300	3,300
44	Delta Commerce Drive	13,000	13,000	13,415	13,415
45	Robbins Acres	3,900	3,900	4,200	4,200
46	Delta Downs	8,300	8,300	8,500	8,500
47	Cambridge Manor #1	3,650	3,650	3,800	3,800
48	Stonegate-Bollman	2,450	2,450	2,500	2,500
50	Plum Hollow II	5,100	5,100	5,300	5,300
51	Century Commerce Ctr.	12,300	12,300	12,610	12,610
52	Snow Ridge	12,500	12,500	13,290	13,290
53	Lantern Green	14,200	14,200	14,760	14,760
54	Canyon Hills	9,700	9,700	10,170	10,170
55	Cambridge Manor 2 & 3	5,620	5,620	5,870	5,870
58	Williamsburg #5	10,300	10,300	10,500	10,500
59	Shenandoah #2	3,160	3,160	3,340	3,340
60	Delta Mills Estates	10,700	10,700	11,430	11,430
61	Snow Ridge #2	7,320	7,320	7,960	7,960
62	Oakridge	6,380	6,380	6,790	6,790
63	Verndale Lakes	23,000	23,000	24,150	24,150
64	Walmar Estates	8,750	8,750	9,210	9,210
66	Forest Glen	3,900	3,900	4,170	4,170
67	Renker Road	2,440	2,440	2,510	2,510
68	Windcharme Est. #4	6,900	6,900	7,340	7,340
69	Robbins Acres II	8,800	8,800	9,400	9,400
70	Plum Hollow-Applewood	2,930	2,930	3,050	3,050
71	Armstrong Hills	5,950	5,950	6,275	6,275
72	River Cove	3,700	3,700	3,890	3,890
73	Players Club	5,100	5,100	5,400	5,400
74	Echo Valley	5,100	5,100	5,400	5,400
75	Shenandoah #3	2,700	2,700	2,850	2,850
76	Sherwood Downs	8,700	8,700	9,030	9,030
77	Broadbent Woods	4,550	4,550	4,750	4,750
78	Broadbent Woods-Phase II	2,460	2,460	2,500	2,500
79	Wayland Drive	1,230	1,230	1,400	1,400
80	Davenport Subdivision	1,770	1,770	1,800	1,800
81	Morgan Creek	8,300	8,300	8,600	8,600
82	Laurel Woods	4,800	4,800	2,560	2,560
83	Davis Hwy./LD Clark	12,900	12,900	13,280	13,280
84	Shenandoah #4	2,960	2,960	3,170	3,170
85	Wellington Fields	2,000	2,000	1,970	1,970
86	Walmar Estates #II	1,750	1,750	1,800	1,800
87	Nixon Hills	2,330	2,330	2,300	2,300

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2020 Amended Budget</b>		<b>2021 Approved Budget</b>	
		<b>Revenue S/A</b>	<b>Electricity Expense</b>	<b>Revenue S/A</b>	<b>Electricity Expense</b>
88	Walmar Estates #III	3,600	3,600	3,900	3,900
89	Westbrook Condos	2,200	2,200	2,250	2,250
90	Greenwood Condos	4,400	4,400	4,500	4,500
91	Sugar Maple Circle	2,600	2,600	2,650	2,650
92	Grand Manor Cove	4,880	4,880	4,970	4,970
93	Lookout Lane	1,230	1,230	1,250	1,250
94	Dornet Village	5,850	5,850	6,030	6,030
95	Morgan Creek Condos 61-91	3,200	3,200	3,320	3,320
96	Morgan Creek/Century Park	6,100	6,100	6,290	6,290
97	Ashford Manor Phase I	2,350	2,350	2,300	2,300
98	Laurel Woods Phase II	1,960	1,960	2,050	2,050
99	Upton Woods	2,000	2,000	1,970	1,970
100	Upton Wood II	1,340	1,340	1,320	1,320
101	Barrington Condos	1,340	1,340	1,320	1,320
102	Saratoga Woods 1 & 2	6,600	6,600	6,920	6,920
103	Fox Ridge Estates	1,670	1,670	1,640	1,640
104	Nixon Hills #3	1,500	1,500	1,480	1,480
105	Willow Cove	10,300	10,300	10,650	10,650
106	Point West Condos	4,500	4,500	4,440	4,440
107	Brookside	18,900	18,900	19,960	19,960
108	Ashford Manor Phase II	2,250	2,250	2,150	2,150
109	Upton Woods III	1,000	1,000	990	990
110	Laurel Woods III	4,400	4,400	4,600	4,600
111	Broadbent Woods III & IV	4,200	4,200	4,350	4,350
112	Morgan Glen Condos	2,320	2,320	2,380	2,380
113	Point West #2	1,800	1,800	1,810	1,810
115	West Willow Heights	1,720	1,720	1,750	1,750
116	Fox Ridge Estates #2	1,510	1,510	1,480	1,480
117	Shadow Glen	2,150	2,150	2,150	2,150
118	Saratoga Woods #3	2,700	2,700	2,760	2,760
120	Barrington Condos	1,700	1,700	1,810	1,810
121	Crawford Cove	2,940	2,940	3,000	3,000
122	Westcharme	5,850	5,850	6,100	6,100
123	Theo Avenue	5,200	5,200	5,500	5,500
124	Harriet Avenue	5,440	5,440	5,750	5,750
125	Homestead Acres	27,200	27,200	28,600	28,600
126	Village of Shadow Glen	1,200	1,200	1,150	1,150
127	Shadow Glen No. 2	700	700	660	660
128	Shadow Glen No. 3	500	500	490	490
129	Arlington Bennington	6,800	6,800	7,130	7,130
130	Shadow Glen No. 4	330	330	330	330

**DELTA TOWNSHIP**

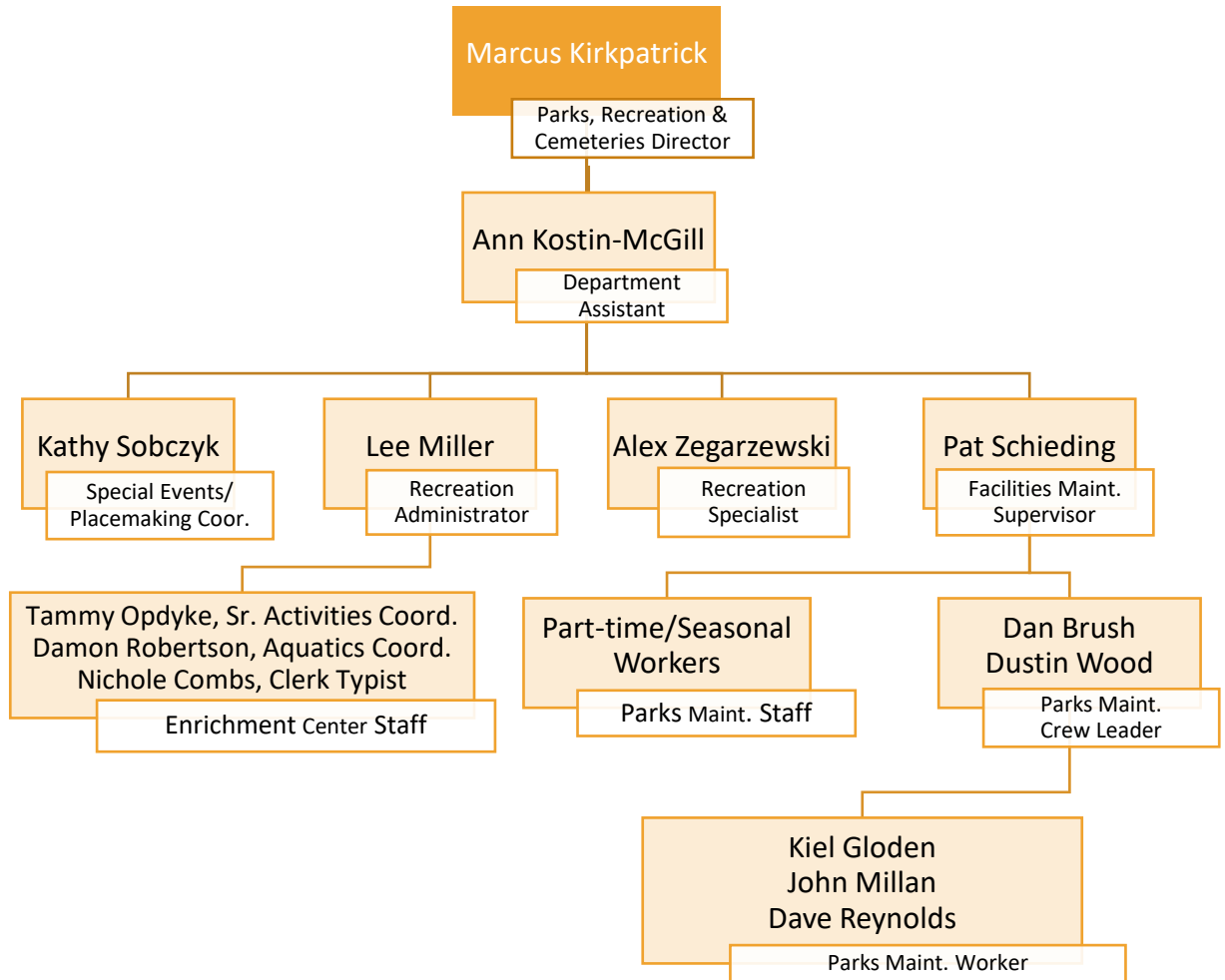
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**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2020 Amended Budget</b>		<b>2021 Approved Budget</b>	
		<b>Revenue S/A</b>	<b>Electricity Expense</b>	<b>Revenue S/A</b>	<b>Electricity Expense</b>
<b>131</b>	Ashford Manor Phase 3	810	810	820	820
<b>132</b>	Shadow Glen No. 5	1,150	1,150	1,150	1,150
<b>135</b>	Point West #3	-	-	490	490
<b>136</b>	Dibble Street			2,770	2,770
<b>TOTALS</b>		<b>\$ 620,070</b>	<b>\$ 620,070</b>	<b>\$ 645,440</b>	<b>\$ 645,440</b>

# Parks, Recreation & Cemeteries Department

Fiscal Year 2021 Budget





# DELTA TOWNSHIP

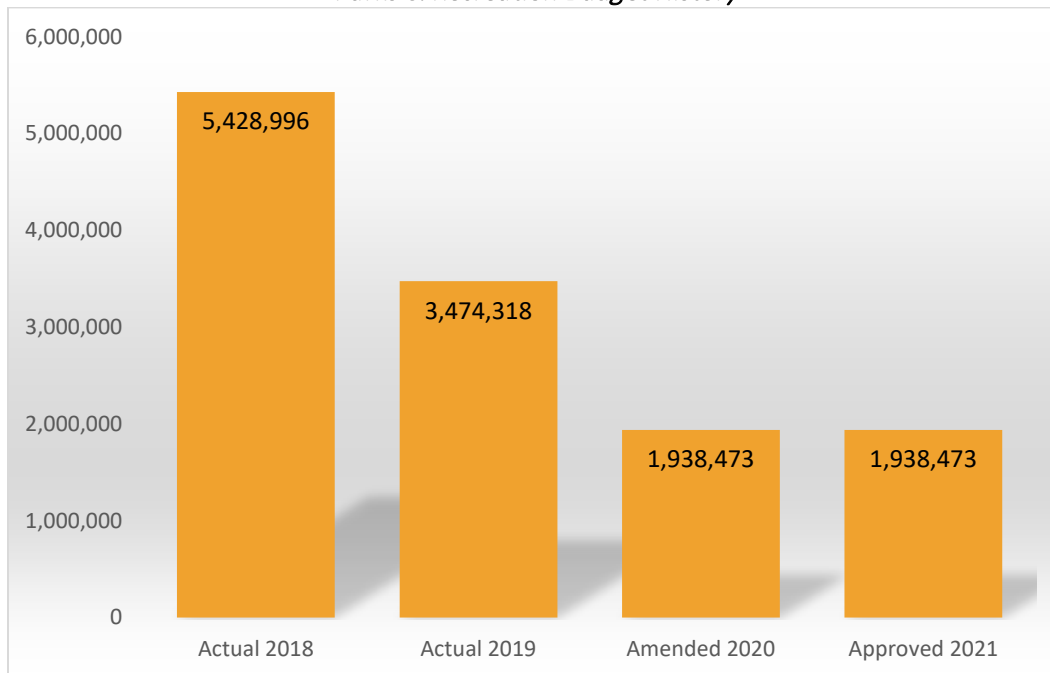
## PARKS & RECREATION

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, and maintaining assigned township grounds and facilities.

### Goals

- To maintain, assess, develop, and preserve park lands and facilities 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 & Recreation 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

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OUTPUT INDICATORS	2019	PROJECTED 2020	TARGET 2021
<b>Adult/Youth Athletic Program Attendance</b>	3,262	1,000	3,700
<b>Senior Center Activities Attendance</b>	23,677	10,000	23,700
<b>Aquatics Program</b>	15,490	5,500	13,500
<b>Community &amp; Enrichment Center Rentals</b>	464	120	450
<b>Community &amp; Enrichment Center Revenue</b>	\$68,995	\$23,000	\$60,000
<b>Picnic Shelter Rentals</b>	276	170	250
<b>Percentage of Operation Costs to General Fund Total Budget</b>	13.6%	10.1%	16.7%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>606,160</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b>	<b>161,230</b>
	Part-Time Year Round Staff (2 ea. @ 29 hours x 52 weeks)	<b>47,200</b>
	Long-Term Seasonal Staff (3 ea. @ 29 hours x 30 weeks)	<b>39,150</b>
	Summer Seasonal Staff (12 ea. @ 40 hours x 12 weeks)	<b>74,880</b>
<b>703.012</b>	<b>Salaries &amp; Wages - Enrichment Center</b>	<b>47,000</b>
	Senior Coordinator	<b>28,000</b>
	Part-Time Secretary	<b>19,000</b>
<b>703.013</b>	<b>Salaries &amp; Wages - Aquatics</b>	<b>66,500</b>
	Aquatics Coordinator	<b>22,500</b>
	Lifeguards/Lesson Instructors	<b>24,000</b>
	Aerobics Instructors	<b>20,000</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>4,000</b>
	An attempt will be made to limit overtime; however, some assignments occur which will require overtime.	
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b>	<b>10,085</b>
	Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	
<b>710</b>	<b>Fees &amp; Per Diem</b>	<b>4,200</b>
	Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission.	
<b>715</b>	<b>F.I.C.A.</b>	<b>64,860</b>
	The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800.	
<b>717</b>	<b>Workers' Comp. Insurance</b>	<b>15,500</b>
	The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>135,715</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>20,500</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	<b>74,700</b>
<b>724</b>	<b>Uniforms</b> Five full-time staff uniforms & laundering.	<b>1,500</b>
<b>728</b>	<b>Office Supplies</b>	<b>5,500</b>
<b>729</b>	<b>Photo Copies</b>	<b>6,500</b>
<b>730</b>	<b>Postage</b>	<b>2,500</b>
<b>740</b>	<b>Operating Supplies</b>	<b>22,000</b>
	Supplies On Hand	<b>5,000</b>
	Diamond Marking Powder	<b>4,000</b>
	Custodial Supplies	<b>4,500</b>
	Trash Bags	<b>2,500</b>
	Oxygen/Acetylene	<b>1,000</b>
	Seasonal Staff Shirts & Hats	<b>1,000</b>
	Miscellaneous	<b>2,000</b>
	Use & Admission Program Supplies	<b>2,000</b>
<b>740.004</b>	<b>Operating Supplies - Special Events</b>	<b>12,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>740.011</b>	<b>Operating Supplies - Youth Sports</b>	<b>17,000</b>
	Youth Sports Equipment	5,000
	T-shirts (Coaches & Referees)	200
	Youth Jerseys	5,000
	Awards/Ribbons	2,300
	Pitching Mounds	4,500
<b>740.012</b>	<b>Operating Supplies - Enrichment Center</b>	<b>3,000</b>
	Operational Expenses	2,500
	Program Expenses	500
<b>740.013</b>	<b>Operating Supplies - Aquatics</b>	<b>1,000</b>
<b>740.014</b>	<b>Operating Supplies - Adult Sports</b>	<b>13,600</b>
	Adult Softball - Balls & Equipment	5,000
	Kickball Supplies & Awards	3,300
	Volleyball Awards	700
	Softball Awards	4,600
<b>740.015</b>	<b>Operating Supplies - Delta Rocks!</b>	<b>3,000</b>
	Concessions	500
	Supplies	2,500
<b>776</b>	<b>Repair &amp; Maintenance - Building</b>	<b>15,000</b>
	Plumbing & Electrical Supplies	4,000
	Roofing & Siding Materials	1,500
	Painting & Staining Supplies	2,500
	Kendall Electric	2,000
	Miscellaneous	5,000
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>34,000</b>
	Equipment Parts	10,000
	Ball Diamond Equipment	8,000
	Picnic Table Replacement	5,000
	Drinking Fountain and Irrigation Repairs	1,000
	Trash Can & Grill Replacement	3,000
	Soccer & Tennis Nets and Goals	2,000
	Band Saw Replacement	5,000

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>48,500</b>
	Playground Safety Surface & Maintenance	6,000
	Gravel, Cement and Sand	1,500
	Trail Surface Maintenance	7,000
	Parking Lot Maintenance	3,000
	Landscape Supplies	3,000
	Shelter Upgrades	5,000
	Ball Fields Restoration at Erickson Park	3,000
	Athletic Field Fertilizer	20,000
<b>806</b>	<b>Contractual Services</b>	<b>45,500</b>
	Parks & Pathway Security	7,000
	Port-a-John Rentals	5,500
	Tree Removal	2,500
	Granger Trash Removal	4,500
	Civic Rec Software Fees	5,000
	Contractual Instructors	18,000
	Miscellaneous	3,000
<b>806.004</b>	<b>Contractual Services - Special Events</b>	<b>33,000</b>
	Photographer	4,600
	DJ's (Including Fireworks)	1,500
	Room Rentals	2,600
	Easter Bunny	100
	Clown (Fireworks)	200
	Wages (Fireworks)	100
	Wages - Events	400
	Mount Hope Park Events	3,500
	Entertainment/Placemaking Events	20,000
<b>806.011</b>	<b>Contractual Services - Youth Sports</b>	<b>13,600</b>
	Tennis Instructors	1,000
	Golf - Grand Ledge Country Club	2,000
	Youth Basketball - Gym Rental	2,800
	Youth Basketball - Gym Supervisor	1,500
	Basketball Camp Instructors	1,000
	Soccer Officials & Field Supervisor	4,000
	Flag Football Officials & Field Supervisor	500
	Youth Baseball/Softball Field Supervisor	800

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		Approved 2021
806.012	Contractual Services - Enrichment Instructors.		14,000
806.013	Contractual Services - Aquatics Waverly pool lease.		52,500
806.014	Contractual Services - Adult Sports Softball umpire fees and scorekeepers.		2,100
806.015	Contractual Services - Delta Rocks!		27,500
	Rentals/Setup	8,000	
	Staff	1,000	
	Shuttle	1,500	
	Advertising	2,000	
	Entertainment	15,000	
852	Telephone		4,000
861	Auto Allowance/Mileage		300
862	Gasoline Fuels		17,000
863	Vehicle Maintenance		5,000
901	Advertising		3,000
903	Printing Funds to print Parks brochures and other related materials.		1,000
911	Fleet Insurance		10,900
912	Liability Insurance		5,400
921	Electricity		19,000
922	Heat		2,500

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2021</b>
923	Sewer & Water	6,000
931	Repair & Maintenance - Building	2,500
933	Repair & Maintenance Services - Equipment	5,000
942	Rentals - Equipment	2,000
957	Education & Training	1,000
959	<b>Memberships &amp; Dues</b>	<b>9,100</b>
	MASA - Softball Team Registration	5,800
	Flag Football Player Fees	1,000
	MI Festivals & Events	200
	Michigan Recreation & Parks Assoc.	1,400
	American Red Cross	400
	National Recreation & Parks Assoc.	200
	MASC - 39ers Membership	100
960	<b>Meetings, Conferences &amp; Seminars</b>	<b>5,000</b>
	MRPA State Conference (3 ea.)	3,300
	Playground Certifications	500
	Other State Conferences	500
	MASC - Senior Conference	700
970	<b>Capital Outlay</b>	<b>1,277,500</b>
	Mower Replacement Program	17,500
	Park Enhancements	50,000
	Delta Mills Restroom (Grant)	135,000
	Mt. Hope Baseball Field (Grant)	650,000
	Mt. Hope Perimeter Path (Grant)	425,000
<b>Totals Parks &amp; Recreation</b>		<b>\$ 2,959,950</b>



**DELTA TOWNSHIP**

**PARKS & RECREATION GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Parks & Recreation - 751**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>702</b> Salaries & Wages - Regular	523,798	560,870	597,200	606,160
<b>703</b> Salaries & Wages - Temporary	133,660	146,223	161,230	161,230
<b>703.012</b> Salaries & Wages - Enrichment Ctr.	41,568	41,569	46,000	47,000
<b>703.013</b> Salaries & Wages - Aquatics	46,549	48,035	75,075	66,500
<b>704</b> Salaries & Wages - Overtime	1,061	4,003	4,000	4,000
<b>706</b> Salaries & Wages - Longevity	7,790	8,887	9,935	10,085
<b>710</b> Fees & Per Diem	3,450	2,950	4,200	4,200
<b>715</b> F.I.C.A.	56,241	60,637	63,900	64,860
<b>717</b> Workers' Comp. Insurance	12,390	12,808	15,152	15,500
<b>719</b> Health Insurance	124,845	127,843	138,033	135,715
<b>720</b> Life, Dental & LTD Insurance	16,315	19,298	20,348	20,500
<b>721</b> Pension	64,131	68,564	73,600	74,700
<b>724</b> Uniform/Laundry	1,467	1,650	1,500	1,500
<b>728</b> Office Supplies	2,649	3,052	6,000	5,500
<b>729</b> Photo Copies	6,896	4,873	6,500	6,500
<b>730</b> Postage	1,513	1,190	3,000	2,500
<b>740</b> Operating Supplies	19,358	22,694	25,500	22,000
<b>740.004</b> Operating Supplies - Special Events	5,338	10,106	12,000	12,000
<b>740.011</b> Operating Supplies - Youth Sports	8,872	19,086	25,600	17,000
<b>740.012</b> Operating Supplies - Enrichment	1,354	3,192	3,800	3,000
<b>740.013</b> Operating Supplies - Aquatics	603	460	1,000	1,000
<b>740.014</b> Operating Supplies - Adult Sports	8,931	9,753	14,600	13,600
<b>740.015</b> Operating Supplies - Delta Rocks!	1,626	3,263	1,300	3,000
<b>776</b> Building Maintenance Supplies	11,964	12,847	14,000	15,000
<b>778</b> Equipment Maintenance Supplies	27,506	37,452	40,500	34,000
<b>780</b> Grounds Maintenance Supplies	33,420	55,689	47,500	48,500
<b>806</b> Contractual Services	62,485	78,891	64,300	45,500
<b>806.004</b> Contractual Services - Special Events	8,881	14,119	30,500	33,000
<b>806.011</b> Contractual Services - Youth Sports	8,296	10,301	15,400	13,600
<b>806.012</b> Contractual Services - Enrichment Ctr.	12,789	13,987	12,000	14,000
<b>806.013</b> Contractual Services - Aquatics	250	50,000	52,500	52,500
<b>806.014</b> Contractual Services - Adult Sports	8,605	9,769	8,400	2,100
<b>806.015</b> Contractual Services - Delta Rocks!	11,545	11,341	31,900	27,500
<b>852</b> Telephone	3,773	3,534	5,000	4,000
<b>861</b> Mileage	175	422	300	300
<b>862</b> Gasoline & Diesel	21,263	19,607	17,000	17,000
<b>863</b> Vehicle Maintenance	8,086	5,973	5,000	5,000
<b>901</b> Advertising	348	348	3,000	3,000

**DELTA TOWNSHIP**

**PARKS & RECREATION GENERAL FUND  
DETAIL OF EXPENDITURES**

Fiscal Year Ending December 31:

**Parks & Recreation - 751**

<b>Acct #</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
903 Printing	286	254	1,500	1,000
911 Fleet Insurance	9,000	10,654	10,500	10,900
912 Liability Insurance	4,450	5,022	5,200	5,400
921 Electricity	14,970	18,870	16,500	19,000
922 Heat	2,112	5,146	2,500	2,500
923 Sewer & Water	5,506	4,610	6,000	6,000
931 R & M Services - Building	40	1,117	3,000	2,500
933 R & M Services - Equipment	4,297	4,909	6,000	5,000
942 Rentals - Equipment	2,500	1,357	2,000	2,000
957 Education & Training	284	45	1,000	1,000
959 Memberships & Dues	4,820	7,425	9,100	9,100
960 Meetings, Conf. & Seminars	4,233	6,696	5,900	5,000
970 Capital Outlay	4,066,707	270,089	212,500	1,277,500
970.014 Mt. Hope Park	-	956,535	-	-
970.016 Delta Mills Restroom Project	-	76,949	-	-
970.017 Willow Canoe Launch Project	-	44,702	-	-
970.018 Delta Mills Canoe Launch/Pk Renov.	-	554,654	-	-
<b>Total Parks &amp; Recreation</b>	<b>\$ 5,428,996</b>	<b>\$ 3,474,320</b>	<b>\$ 1,938,473</b>	<b>\$ 2,959,950</b>
<i>Total FTEs</i>	16.0	16.5	17.0	17.0

<b>Summary</b>				
Personnel Services	1,031,798	1,101,687	1,208,673	1,210,450
Supplies	152,760	204,914	219,800	202,100
Services	154,944	234,949	265,800	238,500
Insurance	13,450	15,676	15,700	16,300
Education & Training	9,337	14,166	16,000	15,100
Capital Outlay	4,066,707	1,902,928	212,500	1,277,500
<b>Total Parks &amp; Recreation</b>	<b>\$ 5,428,996</b>	<b>\$ 3,474,320</b>	<b>\$ 1,938,473</b>	<b>\$ 2,959,950</b>

# Ambulance Fund

Fiscal Year 2021 Budget



**DELTA TOWNSHIP**

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**AMBULANCE FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #210-651**

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> Budget amount represents the salaries for authorized positions, both non-bargaining and bargaining full-time employees.	<b>1,833,603</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b> Budget amount represents wages for part-time firefighters.	<b>25,000</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>100,000</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>19,364</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees' wages.	<b>139,500</b>
<b>717</b>	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>80,200</b>
<b>719</b>	<b>Health Insurance</b>	<b>472,435</b>
<b>720</b>	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	<b>54,700</b>
<b>721</b>	<b>Pension</b> Delta Township contributes an amount equal to 14.64 of the annualized base compensation for each full-time non-bargaining employee and 14.64% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations.	<b>244,643</b>
<b>723</b>	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full-time employees only.	<b>16,005</b>
<b>724</b>	<b>Uniform Allowance</b> Annual uniforms including est. 7% cost increase & dress uniform (50%).	<b>16,000</b>

**DELTA TOWNSHIP**

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**AMBULANCE FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #210-651**

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
728	Office Supplies	2,000
729	Photo Copies	400
730	Postage	250
731	Publications	400
740	<b>Operating Supplies</b>	<b>54,200</b>
	Fast-Grab Decon Kits for Emergency Crew - 1/Station (50%)	1,350
	Emergency Decon Kits for 6 Personnel (50%) (includes all supplies needed for rapid deployment 2 kits)	3,200
	15 Sets of Replacement Turnout Gear (50%)	20,150
	Replacement PPE as Needed	11,250
	Office/Station Coffee, Equipment, Cable, Fire Ext. (50%)	2,500
	Firefighter Survival Tools (i.e. Cutters, Carabiners, Safety Rope)	3,750
	Surf Rescue Sled For River Water Rescue (50%) (to be used with Zodiac & Jet Ski)	1,000
	Replace 2 Lucas Auto Chest Compression Devices (50%)	11,000
760	<b>Medical Supplies</b>	<b>80,000</b>
776	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>4,000</b>
778	<b>Repair &amp; Maintenance Supplies - Equipment</b> SCBA, cylinder and station equipment maintenance (50%).	<b>6,500</b>
780	<b>Grounds Maintenance</b> Irrigation system supplies & repairs and weed control.	<b>1,500</b>
806	<b>Contractual Services</b>	<b>40,700</b>
	Tenzinga, Fire Stats, Image Trend, Target Solutions, RAFT (50%)	11,000
	Stryker/Physio Control Annual Maintenance Fee (50%)	11,000
	New Hire NFPA Physicals (6 EE)	2,700
	MDHHS Quarterly Fees	12,000
	CAD Integrated Maintenance Contract	3,000
	Encompass/Backing the Badge EAP (50%)	1,000

**DELTA TOWNSHIP**

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**AMBULANCE FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #210-651**

<u>Acct#</u>	<u>Description</u>	<b>Approved 2021</b>
<b>815.010</b>	<b>Ambulance Fees - Residents</b>	<b>250,000</b>
<b>851</b>	<b>Radio Maintenance</b>	<b>7,500</b>
	Radio & Alerting System Repairs (50%)	<b>2,500</b>
	Ambulance Radio Maintenance	<b>5,000</b>
<b>852</b>	<b>Telephone</b>	<b>6,000</b>
	Cell phones and air cards for ambulances and OIC's (50%).	
<b>861</b>	<b>Mileage</b>	<b>300</b>
	Employee mileage between stations per contract.	
<b>862</b>	<b>Gasoline</b>	<b>18,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>20,000</b>
<b>903</b>	<b>Printing</b>	<b>-</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>8,610</b>
<b>912</b>	<b>Liability Insurance</b>	<b>13,350</b>
<b>921</b>	<b>Electricity</b>	<b>22,200</b>
<b>922</b>	<b>Heat</b>	<b>10,000</b>
<b>923</b>	<b>Sewer and Water</b>	<b>3,000</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>7,500</b>
	Routine maintenance.	
<b>957</b>	<b>Education &amp; Training</b>	<b>14,200</b>
	Outside Training Allowed by Contract	<b>6,000</b>
	Target Solutions (50%)	<b>6,200</b>
	PALS Pediatric Advanced Life Support (50%)	<b>2,000</b>
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>1,500</b>

DELTA TOWNSHIP

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AMBULANCE FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #210-651

<u>Acct#</u>	<u>Description</u>	Approved 2021
960	Meetings, Conferences & Seminars EMS World Expo (2 EE).	500
970	Capital Outlay Computer/Modem Replacement	4,000
<i>Total Ambulance Fund Expenses</i>		<u>\$ 3,585,560</u>

**DELTA TOWNSHIP**

**AMBULANCE FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<u>Ambulance Fund #210</u>	<b>Actual 2018*</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>	
<b>FUND BALANCE 1/1</b>	2,088,535	2,058,215	2,559,616	2,002,386	
PLUS: Revenues	3,035,889	3,340,143	3,236,500	3,286,470	
<b>TOTAL AVAILABLE</b>	<b>5,124,424</b>	<b>5,398,358</b>	<b>5,796,116</b>	<b>5,288,856</b>	
LESS: Expenditures	(3,066,209)	(2,838,742)	(3,793,730)	(3,585,560)	
<b>FUND BALANCE 12/31</b>	<b>2,058,215</b>	<b>2,559,616</b>	<b>2,002,386</b>	<b>1,703,296</b>	
<b>Acct #</b>	<b>Revenues</b>				
<b>404</b>	Current Tax - Real & Personal	1,355,307	1,452,367	1,494,000	1,539,000
<b>437</b>	Industrial Facilities Tax	22,555	11,288	10,800	12,470
<b>529</b>	Federal Grants - Other	133,839	125,140	86,700	-
<b>625</b>	Ambulance Fees	1,272,360	1,433,351	1,360,000	1,450,000
<b>625.010</b>	Ambulance Fees - Residential	212,340	248,137	250,000	250,000
<b>665</b>	Interest	39,488	69,860	35,000	35,000
	<b>Total Ambulance Fund Revenues</b>	<b>\$ 3,035,889</b>	<b>\$ 3,340,143</b>	<b>\$ 3,236,500</b>	<b>\$ 3,286,470</b>
	<b>Expenditures</b>				
<b>702</b>	Salaries & Wages - Regular	1,516,261	1,367,997	1,670,400	1,833,603
<b>703</b>	Salaries & Wages - Temporary	35,294	19,834	28,000	25,000
<b>704</b>	Salaries & Wages - Overtime	105,225	149,271	90,000	100,000
<b>706</b>	Salaries & Wages - Longevity	17,189	16,418	21,550	19,364
<b>715</b>	F.I.C.A.	128,478	118,251	134,100	139,500
<b>717</b>	Workers' Comp. Insurance	70,016	69,734	80,237	80,200
<b>719</b>	OPEB Contribution	85,000	85,000	85,000	85,000
<b>719</b>	Health Insurance	274,560	306,149	410,200	387,435
<b>720</b>	Life, Dental & LTD Insurance	45,806	43,872	52,334	54,700
<b>721</b>	Pension	165,856	162,221	207,700	244,643
<b>723</b>	Food Allowance	15,225	13,881	14,819	16,005
<b>724</b>	Uniform Allowance/Laundry	9,050	8,565	15,150	16,000
<b>728</b>	Office Supplies	1,217	1,011	2,000	2,000
<b>729</b>	Photo Copies	-	-	-	400
<b>730</b>	Postage	8	62	250	250
<b>731</b>	Publications	425	-	300	400
<b>740</b>	Operating Supplies	23,357	46,895	31,100	54,200
<b>760</b>	Medical Supplies	77,331	89,736	70,000	80,000
<b>776</b>	Building Maintenance Supplies	5,182	3,276	5,000	4,000
<b>778</b>	Equipment Maintenance Supplies	647	871	2,500	6,500
<b>780</b>	Grounds Maintenance Supplies	-	-	500	1,500
<b>806</b>	Contractual Services	25,266	50,603	34,500	40,700



**DELTA TOWNSHIP**

**AMBULANCE FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<b><u>Ambulance Fund #210</u></b>	<b>Actual 2018*</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>815.010</b> Ambulance Fees - Residents	212,340	248,137	250,000	250,000
<b>851</b> Radio Maintenance	2,330	2,685	5,000	7,500
<b>852</b> Telephone	5,524	5,551	6,000	6,000
<b>861</b> Mileage	170	246	300	300
<b>862</b> Gasoline & Diesel	24,131	20,589	17,000	18,000
<b>863</b> Vehicle Maintenance	16,574	47,488	18,000	20,000
<b>903</b> Printing	847	795	500	-
<b>911</b> Fleet Insurance	6,975	7,872	8,200	8,610
<b>912</b> Liability Insurance	10,850	12,246	12,700	13,350
<b>921</b> Electricity	19,966	22,787	22,200	22,200
<b>922</b> Heat	7,849	8,010	10,000	10,000
<b>923</b> Sewer & Water	3,868	2,520	3,000	3,000
<b>931</b> R & M Services - Building	11,849	13,120	5,000	7,500
<b>933</b> R & M Services - Equipment	11,537	4,239	5,000	5,000
<b>934</b> R & M Services - Other	4,800	-	2,500	2,500
<b>957</b> Education & Training	11,298	(1,161)	22,550	14,200
<b>959</b> Memberships & Dues	953	515	1,500	1,500
<b>960</b> Meetings, Conf. & Seminars	1,779	1,370	3,000	500
<b>970</b> Capital Outlay	111,176	88,086	445,640	4,000
<b>Total Ambulance Fund Expenditures</b>	<b>\$ 3,066,209</b>	<b>\$ 3,038,742</b>	<b>\$ 3,793,730</b>	<b>\$ 3,585,560</b>
<b>Net increase (decrease) to Fund Balance</b>	<b>(30,320)</b>	<b>301,401</b>	<b>(557,230)</b>	<b>(299,090)</b>
<i>Total FTEs</i>	28.5	28.5	28.5	28.5

<b>REVENUES</b>				
Taxes	1,377,862	1,463,655	1,504,800	1,551,470
Fees & Charges	1,484,700	1,681,488	1,610,000	1,700,000
Miscellaneous	133,839	125,140	86,700	-
Interest	39,488	69,860	35,000	35,000
<b>Total Ambulance Fund Revenues</b>	<b>\$ 3,035,889</b>	<b>\$ 3,340,143</b>	<b>\$ 3,236,500</b>	<b>\$ 3,286,470</b>
<b>EXPENDITURES</b>				
Personnel Services	2,373,910	2,267,628	2,709,340	2,900,450
Supplies	141,518	171,251	144,100	183,550
Services	322,750	405,935	361,700	374,400
Insurance	17,825	20,118	20,900	21,960
Education & Training	14,030	724	27,050	16,200
Capital Outlay	111,176	88,086	445,640	4,000
OBEB Contribution	85,000	85,000	85,000	85,000
<b>Total Ambulance Fund Expenditures</b>	<b>\$ 3,066,209</b>	<b>\$ 3,038,742</b>	<b>\$ 3,793,730</b>	<b>\$ 3,585,560</b>

# Economic Development Corporation Fund Fiscal Year 2021 Budget

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 HAS ACCUMULATED INTEREST OVER TIME.



**DELTA TOWNSHIP**

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**ECONOMIC DEVELOPMENT CORP. (EDC) FUND**

**SUMMARY OF FUND BALANCE**

Fiscal Year Ending December 31:

<b><u>EDC Fund #244</u></b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>FUND BALANCE 1/1</b>	99,137	69,572	68,895	39,195
PLUS: Revenues	1,145	1,723	1,200	1,200
<b>TOTAL AVAILABLE</b>	<b>100,282</b>	<b>71,295</b>	<b>70,095</b>	<b>40,395</b>
LESS: Expenditures	(30,710)	(2,400)	(30,900)	(27,900)
<b>FUND BALANCE 12/31</b>	<b>69,572</b>	<b>68,895</b>	<b>39,195</b>	<b>12,495</b>

**Acct # Revenues**

<b>665</b>	Interest	1,145	1,723	1,200	1,200
	<b>Total Revenues</b>	<b>\$ 1,145</b>	<b>\$ 1,723</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>

**Expenditures**

<b>710</b>	Fees & Per Diem	710	400	900	900
<b>806</b>	Contractual Services	-	2,000	-	-
<b>962</b>	Contributions	30,000	-	30,000	27,000
	<b>Total Expenditures</b>	<b>\$ 30,710</b>	<b>\$ 2,400</b>	<b>\$ 30,900</b>	<b>\$ 27,900</b>

# Overview of Capital Projects

## Fiscal Year 2021 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.



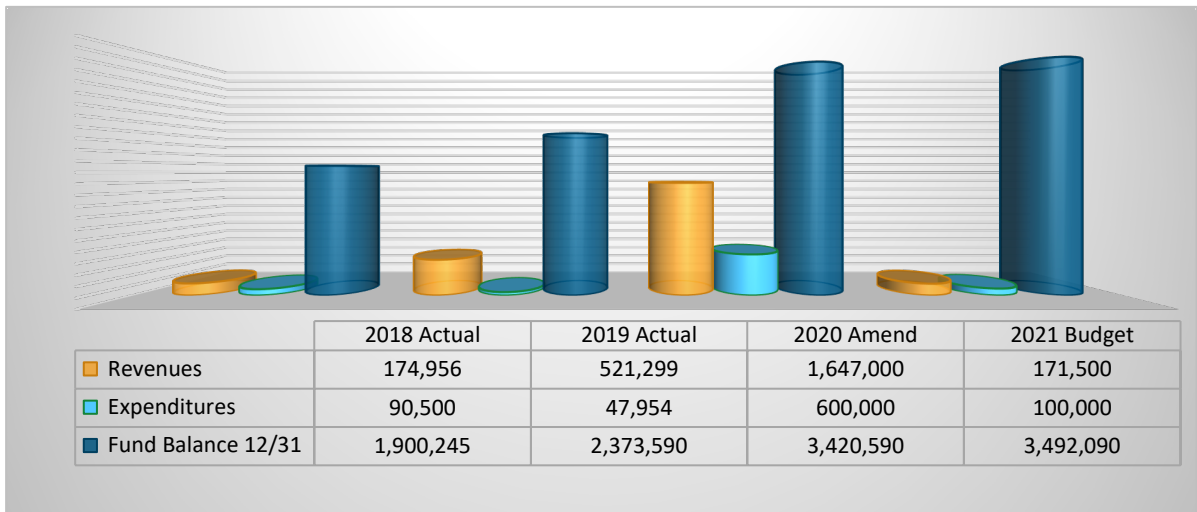
**DELTA TOWNSHIP**

**CAPITAL PROJECTS FUND  
SUMMARY OF FUND BALANCE**  
Fiscal Year Ending December 31:

<u>CP Fund #402</u>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>FUND BALANCE 1/1</b>	1,815,789	1,900,245	2,373,590	3,420,590
PLUS: Revenues	174,956	521,299	1,647,000	171,500
<b>TOTAL AVAILABLE</b>	<b>1,990,745</b>	<b>2,421,544</b>	<b>4,020,590</b>	<b>3,592,090</b>
LESS: Expenditures	(90,500)	(47,954)	(600,000)	(100,000)
<b>FUND BALANCE 12/31</b>	<b>1,900,245</b>	<b>2,373,590</b>	<b>3,420,590</b>	<b>3,492,090</b>
<i>Summary of Fund Balance:</i>				
Westside Land Acquisition				
Unassigned	1,900,245	2,373,590	3,420,590	3,492,090
<b>FUND BALANCE 12/31</b>	<b>1,900,245</b>	<b>2,373,590</b>	<b>3,420,590</b>	<b>3,492,090</b>

<u>Acct. # Revenues</u>				
<b>665</b> Interest	28,456	47,399	22,000	25,000
<b>699</b> Approp. Transfers - IN	146,500	473,900	1,625,000	146,500
<b>Total Revenues</b>	<b>\$ 174,956</b>	<b>\$ 521,299</b>	<b>\$ 1,647,000</b>	<b>\$ 171,500</b>

<u>Expenditures</u>				
<b>999</b> Approp. Transfers - OUT	90,500	47,954	600,000	100,000
<b>Total Expenditures</b>	<b>\$ 90,500</b>	<b>\$ 47,954</b>	<b>\$ 600,000</b>	<b>\$ 100,000</b>



**DELTA TOWNSHIP**

**CAPITAL PROJECTS FUND  
SUMMARY OF RESERVE BALANCES**

Fiscal Year Ending December 31:

	<i>Actual</i>			<i>Budget</i>			<i>Estimated</i>			
	<b>Balance 2018</b>	<b>Receipts 2019</b>	<b>Disbursement 2019</b>	<b>Balance 2019</b>	<b>Receipts 2020</b>	<b>Disbursement 2020</b>	<b>Balance 2020</b>	<b>Receipts 2021</b>	<b>Disbursement 2021</b>	<b>Balance 2021</b>
<b>Unallocated Interest</b>	712,452	47,399		759,850	22,000		781,850	25,000		806,850
<b><u>FACILITY RESERVES:</u></b>										
Bldg. Improvements	21,000			21,000	500,000		521,000	146,500	100,000	567,500
Bldg. Replacement	600,000			600,000	650,000		1,250,000			1,250,000
<b><u>EQUIPMENT RESERVES:</u></b>										
Assessing/Gen. Activity	43,200			43,200			43,200			43,200
Clerk - Equipment	109,730	10,000		119,730	10,000		129,730			129,730
Accounting	23,900			23,900			23,900			23,900
T H & G Equipment	16,000			16,000			16,000			16,000
Fire	234,040	353,900	47,954	539,986	400,000	600,000	339,986			339,986
Building	59,006	20,000		79,006			79,006			79,006
Planning	15,360			15,360			15,360			15,360
Engineering-Vehicle & Equip.	42,500			42,500			42,500			42,500
Parks & Rec. - Equipment	23,057	90,000		113,057	65,000		178,057			178,057
	<b>\$ 1,900,245</b>	<b>\$ 521,299</b>	<b>\$ 47,954</b>	<b>\$ 2,373,589</b>	<b>\$ 1,647,000</b>	<b>\$ 600,000</b>	<b>\$ 3,420,589</b>	<b>\$ 171,500</b>	<b>\$ 100,000</b>	<b>\$ 3,492,089</b>

# Overview of Capital Improvements/Outlay

Fiscal Year 2021 Budget



**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Budget 2020</b>	<b>Approved 2021</b>
<b>Manager's Office</b>	Computers/Related	1,200	4,000
	New Chairs for Office & Conference Room	4,000	-
		<b>5,200</b>	<b>4,000</b>
<b>Clerk's Office</b>	Office Computer Replacement	2,400	4,000
	Precinct Road Signs (43)	7,000	-
	Help Desk Election Computers	8,000	-
	<b>17,400</b>	<b>4,000</b>	
<b>IT</b>	Hardware Replacement	30,000	50,000
	Switch Replacement	12,000	-
	Firewall Replacement	9,000	5,000
	Wireless Replacement	13,600	-
	<b>64,600</b>	<b>55,000</b>	
<b>Acct/Treasurer</b>	Computer Replacement	2,500	-
	Office Furniture	-	2,400
	<b>2,500</b>	<b>2,400</b>	
<b>Assessing</b>	Computers/Related	2,500	2,500
		<b>2,500</b>	<b>2,500</b>
<b>Twp. Hall &amp; Grounds</b>	Admin East Side Boiler	-	50,000
	Admin. Carpet & Painting	8,000	5,000
	Furniture, Tables, Chairs	5,000	5,000
	Community Center Upgrades	10,000	5,000
	Building Security Enhancements	15,000	15,000
	Elevator - Admin. Building Power Unit & Soft Start	32,000	32,000
	Administration Air Handler Return Motor Replacement	10,000	-
	<b>230,000</b>	<b>112,000</b>	
<b>General Activity</b>	Land Acquisition	120,000	-
		<b>120,000</b>	<b>-</b>
<b>Cemeteries</b>	Delta Center Retaining Wall, Master Plan	45,000	50,000
	Mower Replacement Program	15,000	15,000
		<b>60,000</b>	<b>65,000</b>



**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Budget 2020</b>	<b>Approved 2021</b>
<b>Sheriff</b>	Weighmaster Vehicle	2,500	-
	Security Cameras Internal/External	-	17,500
		<b>2,500</b>	<b>17,500</b>
<b>Fire</b>	Security Equipment	-	6,000
	Replace Vehicle 404	-	39,500
	Technical Rescue Equipment	-	22,694
	Replace Fire Station 1 Roof	-	125,000
	Self Contained Breathing Apparatus	-	40,000
	Replace Vehicle 401	50,000	53,060
	Replace Engine 431	600,000	-
	Computer/Modem Replacement	10,000	-
	Replacement Surface Laptop	6,000	-
	Swift Water Rescue Equipment	10,000	-
	Battery Powered Extrication Tools/Equipment	45,000	55,000
Grant Matching Funds for Equipment Grants	20,000	-	
		<b>741,000</b>	<b>341,254</b>
<b>Building</b>	Computers/Related	2,400	1,500
	<b>2,400</b>	<b>1,500</b>	
<b>Roads</b>	New Sidewalk Construction	150,000	150,000
	Future Non Motorized Path Studies	25,000	25,000
	Mi. Ave. (Creyts to Theo)	108,000	-
	Mi. Ave. Bike Lanes (Creyts to Theo)	75,000	125,000
	Mi. Ave. Bike Lanes (Creyts to Waverly)	-	25,000
	Mt Hope Resurface w/ Bike Lanes	-	360,000
	S. Mall Drive Pathway Design	20,000	-
	Waverly Rd. Pathway (St. Joe to Old Lansing Rd.)	50,000	-
		<b>428,000</b>	<b>685,000</b>
<b>Engineering</b>	Computer/Related	3,500	4,500
	Chair Replacements	1,000	-
		<b>4,500</b>	<b>4,500</b>
<b>Planning</b>	Computer/Related	2,000	2,000
	Office Equipment	750	750
		<b>2,750</b>	<b>2,750</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Budget 2020</b>	<b>Approved 2021</b>
<b>Parks &amp; Rec.</b>	2-Ton Truck Replacement	80,000	-
	Mower Replacement Program	17,500	17,500
	Park Improvements	50,000	50,000
	Delta Mills Restroom (Grant)	-	135,000
	Mt. Hope Baseball Fields (Grant)	-	650,000
	Mt. Hope Perimeter Path (Grant)	-	425,000
	Parks & Rec. Blazer Replacement	30,000	-
	Parks Maintenance Truck Replacement	35,000	-
		<b>212,500</b>	<b>1,277,500</b>
<b>Total Capital Outlay - General Fund:</b>		<b>\$ 1,895,850</b>	<b>\$ 2,574,904</b>
<b>Ambulance Fund**</b>	Power Cot	20,000	-
	Power Cot Loader	46,000	-
	Computer/Modem Replacement	10,000	4,000
	Two (2) Kodiak/Braun Chief XL Ambulances	369,640	-
		<b>445,640</b>	<b>4,000</b>
<b>Sewer Fund</b>	Computers/Related	10,000	10,000
	Plant Upgrades	40,000	-
	Final Effluent Pump	-	6,000
	Primary Tank Gearbox/Chain/Flights	-	36,000
	UV Bulb and Ballast	-	6,000
	1/2 Ton Pick Up Truck	23,000	-
	3/4 Ton Pick Up Truck	28,000	-
	Replacement Vehicle (1/2 ton pickup)	-	-
		<b>402,000</b>	<b>528,000</b>
<b>Water Fund</b>	Computer/Related	10,000	10,000
	Driveway Repair & Creyts Rd Ground Storage Dr	-	50,000
	Rebuild Ground Storage Booster Pump	-	6,000
	Flow Meter Replacement - Snow Booster	-	28,000
	Bobcat Excavator Trailer	-	8,500
	Saginaw Hwy. Watermain Crossing Replacement	-	150,000
	Arrow Board	6,000	-
	Snow Booster Ground Storage Tank Roof Paint, Piping	80,000	-

**DELTA TOWNSHIP**

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**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Budget 2020</b>	<b>Approved 2021</b>
	Rebuild Snow Booster Pump	5,500	-
	I-496 Watermain Crossing Replace	150,000	-
	St. Joe/Waverly Watermain Replacement	60,000	-
	2-3 Yard Dump Truck	55,000	-
	4x4 Plow Truck	38,500	-
	Southern BWL Connection	750,000	-
	Crane/Equipment Pull Truck	70,000	-
		<b>1,225,000</b>	<b>252,500</b>

***Total Capital Outlay - All Funds:***

**\$ 3,968,490    \$ 3,359,404**

Note: For more details of Capital Outlay items refer to individual departments.

# Debt Service Fund

## Fiscal Year 2021 Budget

THE DEBT SERVICE FUND ACCUMULATES RESOURCES TO PAY DEBT PRINCIPAL AND INTEREST ON LONG TERM DEBT OF THE OVERALL GOVERNMENT.

- THE 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.





**MI Municipal Bond Authority  
2000 Water Revenue Bonds  
Refunded 8/8/2012  
Issue Amount \$2,520,000**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2020		2,400	160,000	2,400	164,800
	-	2,400	160,000	2,400	164,800

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2020		3,413	210,000	3,413	216,825
	-	3,413	210,000	3,413	216,825

\*Water Fund bonds to be paid from Water fund revenues generated from users.

**2007 GO Library Bonds**  
**Original Amount 7,300,000**  
**5/1/2007**  
**Bank of New York**

	April 1st		October 1st		Totals
	Principal 301-905-991	Interest 301-905-995	Principal 301-905-991	Interest 301-905-995	
2020	200,000	128,775		124,675	453,450
2021	200,000	124,675		120,550	445,225
2022	200,000	120,550		116,425	436,975
2023	200,000	116,425		112,225	428,650
2024	200,000	112,225		107,975	420,200
2025	200,000	107,975		103,725	411,700
2026	200,000	103,725		99,475	403,200
2027	300,000	99,475		93,100	492,575
2028	300,000	93,100		86,650	479,750
2029	300,000	86,650		80,200	466,850
2030	400,000	80,200		71,600	551,800
2031	400,000	71,600		63,000	534,600
2032	400,000	63,000		54,000	517,000
2033	400,000	54,000		45,000	499,000
2034	500,000	45,000		33,750	578,750
2035	500,000	33,750		22,500	556,250
2036	500,000	22,500		11,250	533,750
	5,400,000	1,463,625	-	1,346,100	8,209,725

\*To be paid from rent payments received from Delta Township District Library out of the Debt Services Fund.

\*Refunded September, 2017.

**2013 GO Water Bonds**  
**Original Amount \$4,000,000**  
**7/10/2013**  
**JP Morgan Chase**

	April 1st		October 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal	Interest 591-536-995	
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
	1,700,000.00	43,500.00		26,500.00	1,770,000.00

\*Water Fund bonds to be paid from Water Fund revenues generated from users.



**2015 Limited Tax  
Refunding Bonds  
7/30/2015  
Issue Amount \$4,570,000**

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
2020	470,000	33,957		28,529	532,486
2021	460,000	28,529		23,216	511,744
2022	505,000	23,216		17,383	545,598
2023	495,000	17,383		11,666	524,048
2024	485,000	11,666		6,064	502,729
2025	525,000	6,064			531,064
	2,940,000	120,813		86,856	3,147,669

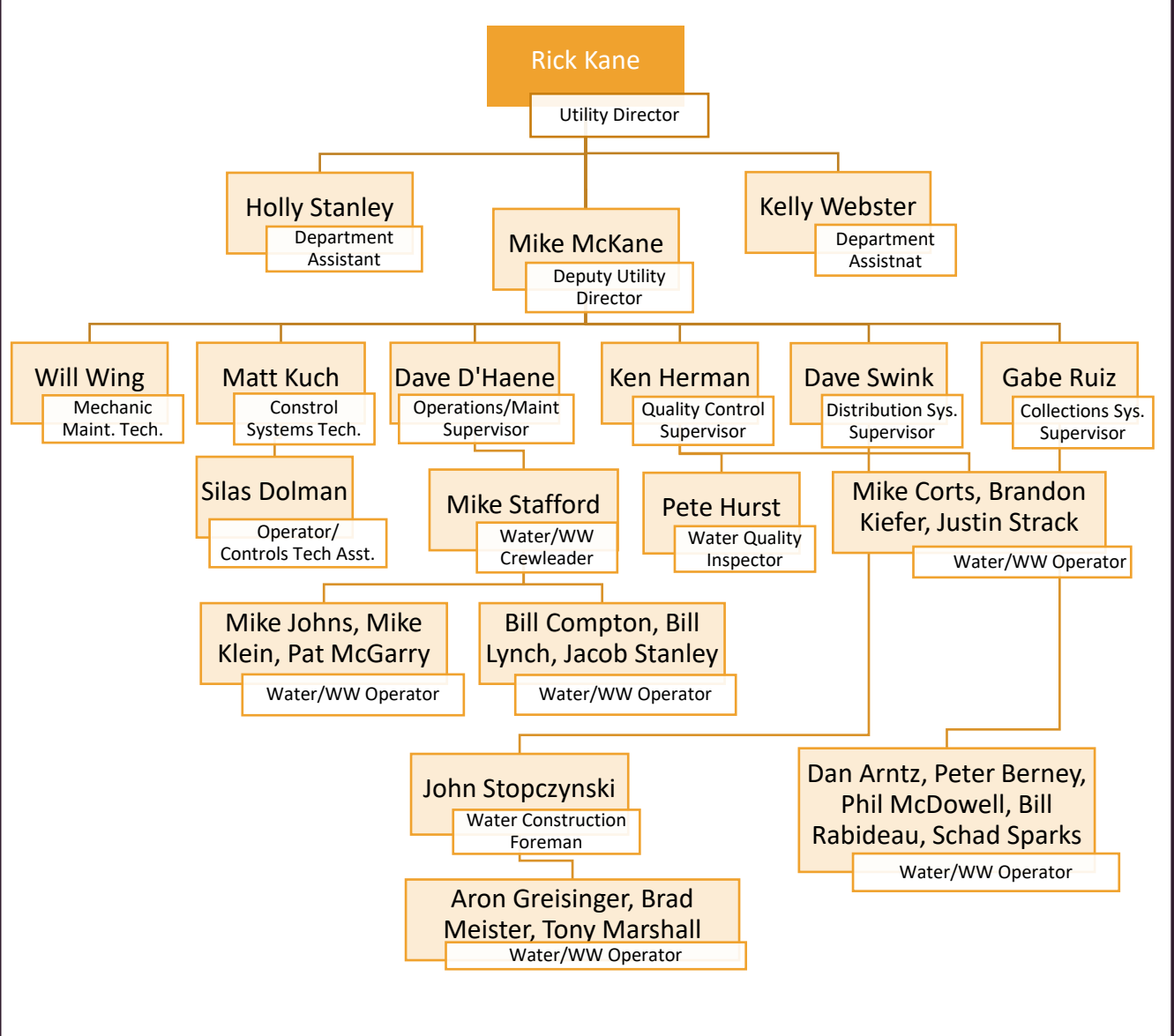
\*Water Fund bonds to be paid from Water Fund revenues generated from users.

**Delta Township  
Debt Payment Schedule  
As of 12/31/2018  
(All Funds)**

	April 1st	May 1st	October 1st	November 1st	Total
2020	745,775	509,770	137,675	404,341	1,797,561
2021	737,675	488,529	129,550	23,216	1,378,969
2022	779,550	528,216	120,925	17,383	1,446,073
2023	770,925	512,383	112,225	11,666	1,407,198
2024	312,225	496,666	107,975	6,064	922,929
2025	307,975	531,064	103,725	-	942,764
2026	303,725	-	99,475	-	403,200
2027	399,475		93,100		492,575
2028	393,100		86,650		479,750
2029	386,650		80,200		466,850
2030	480,200		71,600		551,800
2031	471,600		63,000		534,600
2032	463,000		54,000		517,000
2033	454,000		45,000		499,000
2034	545,000		33,750		578,750
2035	533,750		22,500		556,250
2036	522,500		11,250		533,750
	<b>\$ 8,607,125</b>	<b>\$ 3,066,626</b>	<b>\$ 1,372,600</b>	<b>\$ 462,669</b>	<b>\$ 13,509,019</b>

# Utility Department

## Fiscal Year 2021 Budget



# DELTA TOWNSHIP

## UTILITY DEPARTMENT – SEWER & WATER

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.

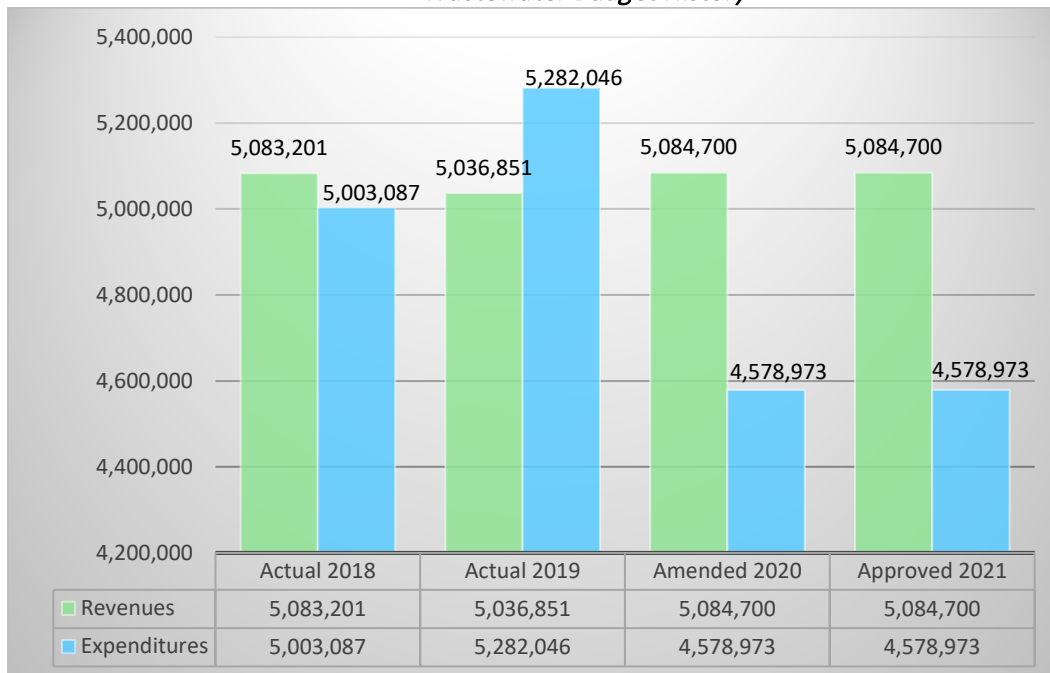
### WASTEWATER

The Wastewater treatment plant is located at 7000 W. Willow. The treatment process operates 365 days a year without interruption by weather or holidays.

#### 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 sewer systems.
- To provide an efficient, competent, and responsible sewer connection and utility inspection program.

*Wastewater Budget History*



## DELTA TOWNSHIP

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### Objectives

- 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.
- To continue strong preventative maintenance program extending life of waste water treatment plant.

<b>OUTPUT INDICATORS</b>	<b>2018</b>	<b>2019</b>	<b>PROJECTED 2020</b>	<b>TARGET 2021</b>
<b>Number of Sewer Customers</b>	10,257	10,330	10,330	10,370
<b>Miss Dig Requests</b>	2,979	3,304	3,500	3,800
<b>Solid Waste Recycled - Dry Ton</b>	940	917.2	1,000	1,000
<b>Sewer Main Blockages</b>	2	5	0	0
<b>Electrical Usage - Treatment Plant</b>	2,711,104	2,969,270	2,800,500	3,000,000
<b>Vehicle Fuel - Utility Vehicles (gallons)</b>	11,227	12,800	12,500	12,250
<b>Miles of Sanitary Sewers Installed Delta</b>	0.25	0.20	1	1
<b>Sewer Inquiries Received &amp; Resolved</b>	70	47	35	50
<b>Number of Feet of Sanitary Sewers Cleaned</b>	414,858	455,801	415,000	400,000

# DELTA TOWNSHIP

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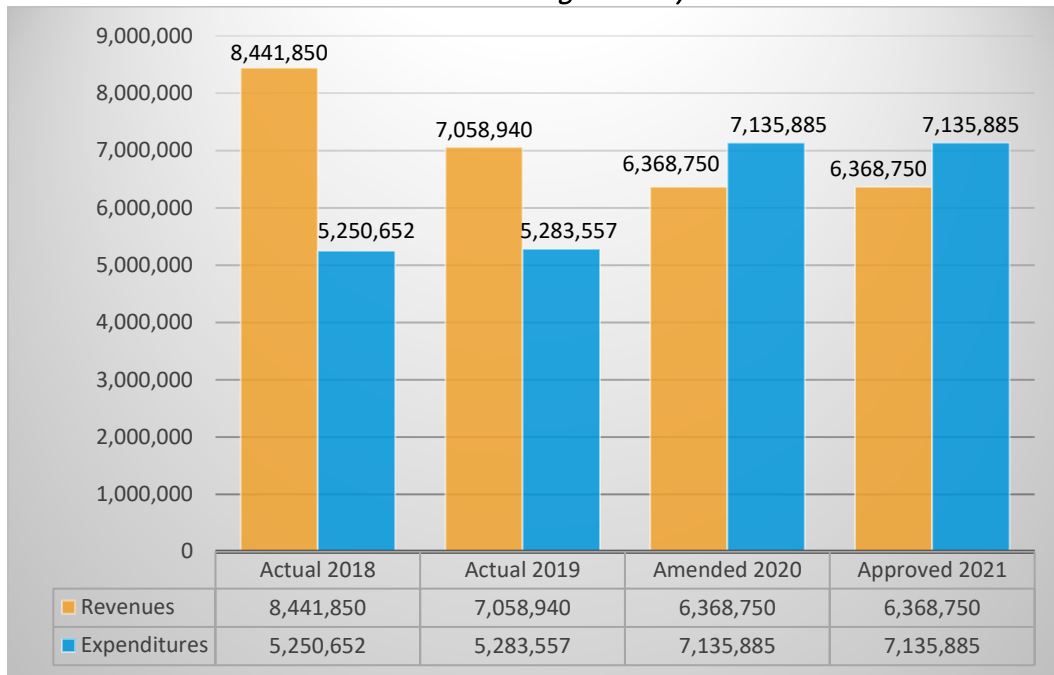
## WATER

The Water Operations is located at 7812 W. Willow, and operates on a daily basis, year-round.

### 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 firefighting 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

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### Objectives

- To inspect and paint 300 Fire hydrants to ensure that they are properly functioning to support firefighting throughout the Township.
- To perform 450 cross connection inspections or re-inspections to prevent contamination from the Township’s water system.
- To balance water storage and pump systems to maintain a 60% level of fresh water quality.

OUTPUT INDICATORS	2018	2019	PROJECTED 2020	TARGET 2021
<b>Number of Water Customers</b>	9,532	9,628	9,600	
<b>Energy Usage – Utility Operations (MCF)</b>	571	560	700	700
<b>Number of Hydrants Painted</b>	343	344	300	300
<b>Miles of Water Mains Installed in Delta</b>	2.45	1.17	1	1
<b>Miss Dig Stakeouts of Utilities Performed</b>	2,979	3,304	3,500	3,800
<b>Water Meters Installed- Residential/Commercial</b>	43/27	43/15	45/5	35/5
<b>Cross Connection Inspections/Re-inspections</b>	416	391	400	380
<b>Water Purchased From LBW&amp;L (billion gallons)</b>	1.25	1.14	1.40	1.35
<b>Cost of Water from LBWL - Per MCF</b>	14.98	16.10	16.42	16.42
<b>Water Samples Tested (system)</b>	306	550	300	330
<b>Percent of Water Samples Meeting State/Federal Standards</b>	99.99%	100%	100%	100%
<b>Radio End Units Installed</b>	9,532	9,590	9,600	40

**DELTA TOWNSHIP**

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

<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>618</b>	<b>Capital Charges</b> One-time fee charged to property owners for hooking up to the Township sewer system.	<b>100,000</b>
<b>641</b>	<b>Other Charges for Services</b> Vehicle Maintenance Revenue.	<b>20,000</b>
<b>646</b>	<b>Sewer Sales</b>	<b>5,292,670</b>
	Ready to Serve Charge	<b>412,000</b>
	Usage Charge	<b>4,486,670</b>
	Unmetered Commodity Charge	<b>394,000</b>
<b>662</b>	<b>Late Payment Penalties</b>	<b>45,000</b>
<b>665</b>	<b>Investment Income</b> Projected 1.75% earnings.	<b>140,000</b>
<b>666</b>	<b>Interest on Assessments</b> Interest received on special assessments levied by the Township.	<b>1,000</b>
<b>673</b>	<b>Sale of Fixed Assets</b> 2005 Jet truck.	<b>15,000</b>
<b>694</b>	<b>Other Revenue</b>	<b>1,500</b>
	<b><i>Total Sewer Fund Revenues</i></b>	<b><u>\$ 5,615,170</u></b>



**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2021</b>
702	<b>Salaries &amp; Wages - Regular</b>	1,567,553
703	<b>Salaries &amp; Wages - Temporary</b>	10,000
704	<b>Salaries &amp; Wages - Overtime</b>	12,000
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) 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.	36,933
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees' wages.	122,743
717	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	18,250
719	<b>Health Insurance</b>	508,209
	Premiums	353,209
	OPEB	90,000
	Wellness Program	3,000
	Retiree Premiums	62,000
720	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	47,752
721	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	189,850
724	<b>Uniforms/Laundry</b> Uniforms, t-shirts, rug runners and uniform service.	9,600

**DELTA TOWNSHIP**

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

<b>Acct #</b>	<b>Description</b>	<b>Approved 2021</b>
<b>728</b>	<b>Office Supplies</b>	<b>4,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>200</b>
<b>730</b>	<b>Postage</b>	<b>27,500</b>
	Wastewater Division	<b>3,000</b>
	Utility Bills	<b>24,500</b>
<b>731</b>	<b>Publications</b>	<b>100</b>
<b>740</b>	<b>Operating Supplies</b>	<b>12,000</b>
	Smoke Bombs - Dye Testing Equipment	<b>1,500</b>
	Custodial Supplies	<b>4,000</b>
	Safety Equipment	<b>2,500</b>
	Other Supplies	<b>4,000</b>
<b>743</b>	<b>Chemicals</b>	<b>247,000</b>
	Salt (Odor Control), lime, ferric chloride, bio-augmentation acids, calcium chloride and sodium bicarbonate.	
<b>744</b>	<b>Laboratory Supplies</b>	<b>13,000</b>
	Biological testing, reagents, equipment, wet testing, auto burret/pipeters, glassware, etc.	
<b>759</b>	<b>Tools</b>	<b>2,500</b>
<b>776</b>	<b>Repair &amp; Maintenance - Building Supplies</b>	<b>12,000</b>
	Paint, brushes, rollers, lighting supplies, pipe, heaters, ballast, blowers, tank coatings, belts, etc.	

**DELTA TOWNSHIP**

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

<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b> UV lamps, odor control anodes, motors, valves, sealants, computers, camera parts, gaskets, belts, etc.	<b>135,000</b>
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b> Materials and equipment for landscaping and snow removal (i.e. yard hose, mowers & parts, grass seed, shrubbery, wood chips, snow blowers & parts, trees)	<b>5,000</b>
<b>803</b>	<b>Audit Fees</b>	<b>11,500</b>
<b>804</b>	<b>Accounting Fees</b>	<b>160,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>130,000</b>
	Software Support	<b>26,500</b>
	Sanitary Sewer Modeling	<b>50,000</b>
	Credit Card Processing Software Fees	<b>18,000</b>
	SCADA Radio Aerial Survey	<b>20,000</b>
	Granger Landfill (Grit), Lab Testing, Medical Physicals, Medical Treatment, CDL Testing, Random Drug Testing, and License Renewal	<b>15,500</b>
<b>808</b>	<b>Legal Fees</b>	<b>1,000</b>
<b>812</b>	<b>Collection Fees</b>	<b>850</b>
<b>820</b>	<b>Administration Fees</b>	<b>100,000</b>
<b>821</b>	<b>Engineering Fees</b> Internal and external engineering fees.	<b>15,000</b>

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2021</b>
852	<b>Telephone</b> Telephone/cell phone services, fiber service, and answering service.	20,000
853	<b>Miss Dig</b>	1,200
862	<b>Gasoline &amp; Diesel</b>	29,000
863	<b>Vehicle Maintenance</b>	20,000
	Filters, Tires, Batteries, Vehicle Repair/Parts, Oil Testing, etc.	10,000
	Outside Service for Department Vehicles & Eaton Co. Sheriff	10,000
911	<b>Insurance - Fleet</b>	14,400
912	<b>Insurance - Liability</b>	102,900
921	<b>Electricity</b>	416,000
922	<b>Heat</b>	10,000
923	<b>Water &amp; Sewer</b>	3,600
931	<b>Repair &amp; Maintenance - Building</b> Clean electrical switch gear, electrical work, and outside sewer repairs.	15,000
933	<b>Repair &amp; Maintenance - Equipment</b> Services from outside contractors.	12,000
934	<b>Repair &amp; Maintenance - Other</b> Funds for Carrier Creek drain assessment.	25,000
957	<b>Education &amp; Training</b>	4,300
959	<b>Memberships &amp; Dues</b> State of Michigan fees - NPDES permit, stormwater permits, biosolids fees, and inspection fees.	16,000

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2021</b>
960	Meetings, Conferences & Seminars	2,200
970	Capital Outlay	528,000
	Computers and Switches	10,000
	Submersible Sewage Pumps	85,000
	Sanitary Sewer Manhole Rehab and Sanitary Sewer Lining	65,000
	Lift Station Panel Replacement	40,000
	UV Bulbs and Ballasts	6,000
	Primary Tank Gearbox/Chain/Flights	36,000
	Final Effluent Pump	6,000
	Sewer Jet Truck	280,000
	<b>Total Sewer Fund Expenses</b>	<b>\$ 4,619,140</b>

**DELTA TOWNSHIP**

**SEWER FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<b><u>Sewer Fund #590</u></b>	<b>Actual</b>	<b>Amended</b>	<b>Approved</b>
<b>Acct # Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>617</b> Main Charges	13,424	10,000	-
<b>618</b> Capital Charges	175,345	100,000	100,000
<b>641</b> Other Charges for Services	26,533	25,000	20,000
<b>646</b> Sewer/Water Sales	4,392,708	4,750,000	5,292,670
<b>662</b> Late Payment Penalties	47,410	50,000	45,000
<b>665</b> Investment Income	208,942	140,000	140,000
<b>666</b> Interest on Special Assessments	1,018	2,200	1,000
<b>673</b> Sale of Fixed Assets	15,511	6,000	15,000
<b>675</b> Contributions - Private	97,426	-	-
<b>694</b> Other Miscellaneous	58,534	1,500	1,500
<b>Total Sewer Revenues</b>	<b>\$ 5,036,851</b>	<b>\$ 5,084,700</b>	<b>\$ 5,615,170</b>
<b><u>Expenditures</u></b>			
<b>702</b> Salaries & Wages - Regular	1,463,212	1,530,000	1,567,553
<b>703</b> Salaries & Wages - Temporary	5,543	10,400	10,000
<b>704</b> Salaries & Wages - Overtime	18,106	10,000	12,000
<b>706</b> Salaries & Wages - Longevity	35,487	35,560	36,933
<b>715</b> F.I.C.A.	114,444	120,550	122,743
<b>717</b> Workers' Comp. Insurance	19,015	18,226	18,250
<b>719</b> Health Insurance	173,669	516,276	508,209
<b>720</b> Life, Dental & LTD Insurance	43,492	46,307	47,752
<b>721</b> Pension	171,399	186,504	189,850
<b>724</b> Uniforms/Laundry	8,063	9,600	9,600
<b>728</b> Office Supplies	4,974	4,000	4,000
<b>729</b> Photo Copies	127	200	200
<b>730</b> Postage	24,348	27,500	27,500
<b>731</b> Publications	-	100	100
<b>740</b> Operating Supplies	12,037	12,000	12,000
<b>743</b> Chemicals	266,044	245,000	247,000
<b>744</b> Lab Supplies	11,826	12,500	13,000
<b>759</b> Tools	642	2,500	2,500
<b>776</b> Building Maintenance Supplies	7,241	12,000	12,000
<b>778</b> Equipment Maintenance Supplies	123,605	130,000	135,000
<b>780</b> Grounds Maintenance Supplies	4,674	7,000	5,000
<b>803</b> Audit Fees	11,650	12,000	11,500
<b>804</b> Accounting Fees	167,766	160,000	160,000
<b>806</b> Contractual Services	632,466	263,000	130,000
<b>808</b> Legal Fees	-	1,000	1,000
<b>812</b> Collection Fees	744	850	850

**DELTA TOWNSHIP**

**SEWER FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<b><u>Sewer Fund #590</u></b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
<b>820</b> Administration Fees	100,000	100,000	100,000
<b>821</b> Engineering Fees	-	15,000	15,000
<b>851</b> Radio Maintenance	274	-	-
<b>852</b> Telephone	21,636	19,000	20,000
<b>853</b> Miss Dig	1,124	1,000	1,200
<b>862</b> Gasoline & Diesel	30,429	29,000	29,000
<b>863</b> Vehicle Maintenance	26,951	25,000	20,000
<b>911</b> Fleet Insurance	13,233	13,700	14,400
<b>912</b> Liability Insurance	94,580	98,000	102,900
<b>921</b> Electricity	435,984	415,000	416,000
<b>922</b> Heat	4,695	10,000	10,000
<b>923</b> Sewer & Water	3,175	3,700	3,600
<b>931</b> R & M Services - Building	13,860	15,000	15,000
<b>933</b> R & M Services - Equipment	127,013	12,000	12,000
<b>934</b> R & M Services - Other	-	25,000	25,000
<b>957</b> Education & Training	920	4,300	4,300
<b>959</b> Memberships & Dues	25,943	16,000	16,000
<b>960</b> Meetings, Conf. & Seminars	469	2,200	2,200
<b>968</b> Depreciation	1,055,629	-	-
<b>970</b> Capital Outlay	-	402,000	528,000
<b>995</b> Bond Interest	5,558	-	-
<b>Total Sewer Expenditures</b>	<b>\$ 5,282,047</b>	<b>\$ 4,578,973</b>	<b>\$ 4,619,140</b>
<i>Total FTEs</i>	25.0	25.0	25.0

**SUMMARY**

**Revenues**

Main, Capital & Other Charges	188,769	110,000	100,000
Sewer & Water Sales	4,392,708	4,750,000	5,292,670
Investment/Interest Income	209,960	142,200	141,000
Other Income	245,414	82,500	81,500
<b>Total Sewer Revenues</b>	<b>\$ 5,036,851</b>	<b>\$ 5,084,700</b>	<b>\$ 5,615,170</b>

**Expenditures**

Personnel Services	2,044,367	2,473,823	2,513,290
Supplies	463,581	462,400	467,900
Services	1,605,099	1,129,050	992,650
Insurance	107,813	111,700	117,300
Depreciation	1,055,629	-	-
Capital Outlay	-	402,000	528,000
Debt/Bond Etc.	5,558	-	-
<b>Total Sewer Expenditures</b>	<b>\$ 5,282,047</b>	<b>\$ 4,578,973</b>	<b>\$ 4,619,140</b>

DELTA TOWNSHIP

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2021</b>
<b>618</b>	<b>Capital Charges</b> One-time fee charged to property owners for hooking up to the Township water system.	<b>50,000</b>
<b>641</b>	<b>Other Charges for Services Rendered</b> Fees charged for water installations.	<b>90,000</b>
<b>646</b>	<b>Water Sales</b> Calculation on last twelve months actual + 1.25% increase less \$2.50 customer charge.	<b>5,500,000</b>
<b>650</b>	<b>Other Operating Revenue</b> NSF and disconnection fees.	<b>13,000</b>
<b>662</b>	<b>Late Payment Penalties</b>	<b>58,000</b>
<b>665</b>	<b>Interest Income</b> Projected 2.0% earnings.	<b>120,000</b>
<b>667</b>	<b>Rent Income</b>	<b>156,000</b>
<b>670</b>	<b>Other Interest Income</b>	<b>1,000</b>
	<b><i>Total Water Fund Revenues</i></b>	<b><u>\$ 5,988,000</u></b>



**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2021</b>
702	<b>Salaries &amp; Wages - Regular</b>	559,230
703	<b>Salaries &amp; Wages - Temporary</b>	4,600
704	<b>Salaries &amp; Wages - Overtime</b>	10,000
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five (5) 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.	15,764
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employees' wages.	43,987
717	<b>Workers' Comp. Insurance</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	8,100
719	<b>Health Insurance</b>	170,251
	Premiums	129,751
	OPEB	25,000
	Wellness Program	1,500
	Retiree Premiums	14,000
720	<b>Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full-time employees.	16,536
721	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full-time employee to the ICMA Retirement Corporation.	66,924
724	<b>Uniforms/Laundry</b> T-shirts, rug runners, and uniforms.	3,750

**DELTA TOWNSHIP**

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

<b>Acct #</b>	<b>Description</b>	<b>Approved 2021</b>
<b>728</b>	<b>Office Supplies</b>	<b>3,000</b>
	Ink, Toner, Paper, Calendars, Books, Etc.	2,000
	All-In-One Printer/Copier/Fax	1,000
<b>730</b>	<b>Postage</b>	<b>28,000</b>
	Water Postage	500
	Monthly Utility Bills	27,500
<b>740</b>	<b>Operating Supplies</b>	<b>85,000</b>
	Large Meter Replacement	20,000
	Copper, Clamps and Fittings (stainless steel)	35,000
	Meters for Installation	30,000
<b>740.001</b>	<b>BWL Billings</b>	<b>2,875,000</b>
	Based on projected water sales & LBWL rate increase of 7.5%.	
<b>743</b>	<b>Chemicals</b>	<b>350</b>
	Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.	
<b>759</b>	<b>Tools</b>	<b>1,500</b>
<b>776</b>	<b>Repair &amp; Maintenance - Building Supplies</b>	<b>15,000</b>
	Hydrants & supplies, paint, brushes, rollers, lighting, ballast, bulbs, etc.	
<b>778</b>	<b>Repair &amp; Maintenance - Equipment Supplies</b>	<b>18,000</b>
	PLC, Allen Bradley SLC505, circuit board, operational computers (industrial)/ parts, motors, couplings, VFD drives.	
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>3,000</b>
	Yard hose, hand mowers, parts, grass seed, snow removal equip., shrubbery.	
<b>803</b>	<b>Audit Fees</b>	<b>12,500</b>
<b>804</b>	<b>Accounting Fees</b>	<b>160,000</b>

**DELTA TOWNSHIP**

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

<b>Acct #</b>	<b>Description</b>	<b>Approved 2021</b>
<b>806</b>	<b>Contractual Services</b>	<b>472,000</b>
	Software Support	<b>26,500</b>
	Building Monitoring, Waste Management, Lab Testing, CDL Testing, Credit Card Processing Software Fees	<b>19,000</b> <b>18,000</b>
	Saginaw Watermain Crossing Engineering-Boring & Survey	<b>25,000</b>
	Saginaw Hwy. Water Main Replacement Preliminary Design	<b>200,000</b>
	GM Booster Station Electrical Upgrade Study	<b>8,500</b>
	AWIA Risk & Resiliency Program Development	<b>20,000</b>
	Tank Inspections	<b>5,000</b>
	St. Joe Hwy. Water Main Easements	<b>150,000</b>
<b>820</b>	<b>Administration Fees</b>	<b>100,000</b>
	Funds included to reimburse the General Fund for services rendered by General Fund departments other than Accounting and Engineering.	
<b>821</b>	<b>Engineering Fees</b>	<b>6,000</b>
<b>852</b>	<b>Telephone</b>	<b>15,000</b>
	Telephone/cell service (i.e. Fiber service @ Snow Tower).	
<b>853</b>	<b>Miss Dig</b>	<b>1,200</b>
<b>862</b>	<b>Gasoline &amp; Diesel</b>	<b>10,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>13,000</b>
	Filters, tires, batteries, outside repairs, parts, internal charges for water fund vehicle maintenance.	
<b>911</b>	<b>Insurance - Fleet</b>	<b>15,000</b>
<b>912</b>	<b>Insurance - Liability</b>	<b>24,800</b>
<b>921</b>	<b>Electricity</b>	<b>106,000</b>
<b>922</b>	<b>Heat</b>	<b>7,000</b>
<b>923</b>	<b>Water &amp; Sewer</b>	<b>1,300</b>

**DELTA TOWNSHIP**

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

<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2021</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b> Funds to repair water main breaks.	<b>50,000</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b> Boiler service, air compressor service, fire extinguisher service, clean exterior tanks, etc.	<b>15,000</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>3,000</b>
<b>959</b>	<b>Memberships &amp; Dues</b>	<b>21,000</b>
	Water Licenses - State of Michigan	<b>500</b>
	Mid-Michigan Water Authority	<b>1,500</b>
	Tri-County Ground Water Management Board	<b>11,000</b>
	AWWA	<b>2,000</b>
	MRWA	<b>200</b>
	SCMWA	<b>200</b>
	State of Michigan Water Fees	<b>5,400</b>
	Other	<b>200</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>1,000</b>
	Miscellaneous State Meetings	<b>500</b>
	MRWA	<b>250</b>
	Emergency Meals	<b>250</b>
<b>970</b>	<b>Capital Outlay</b>	<b>252,500</b>
	Computers/Switches	<b>10,000</b>
	Saginaw Watermain Crossing Replacement	<b>150,000</b>
	Bobcat Excavator Trailer	<b>8,500</b>
	Flow Meter Replacement Snow Booster	<b>28,000</b>
	Rebuild Ground Storage Booster Pump	<b>6,000</b>
	Distribution Operations Drive Repair & Creyts Ground Storage Dr.	<b>50,000</b>
<b>991</b>	<b>Debt - Principal</b>	<b>860,000</b>
	2012 Refinanced Revenue Bonds	
	2013 Water Improvement Bonds	
	2015 Refinanced Bonds	

DELTA TOWNSHIP

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WATER FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536

<u>Acct #</u>	<u>Description</u>	Approved 2021
995	Bond Interest	73,745
<i>Total Water Fund Expenses</i>		<u>\$ 6,148,037</u>

**DELTA TOWNSHIP**

**WATER FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<b><u>Water Fund #591</u></b>		<b>Actual</b>	<b>Amended</b>	<b>Approved</b>
		<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Acct #</b>	<b>Revenues</b>			
617	Main Charges	15,938	-	-
618	Capital Charges	79,445	80,000	50,000
641	Other Charges for Services Rendered	90,942	90,000	90,000
646	Sewer/Water Sales	5,636,258	5,850,000	5,500,000
650	Other Operating Revenue	12,537	14,000	13,000
662	Late Payment Penalties	57,026	58,000	58,000
665	Interest Income	224,914	120,000	120,000
666	Interest on Special Assessments	3,073	1,000	-
667	Rents	154,910	155,000	156,000
670	Other Interest Income	2,098	750	1,000
673	Sales of Fixed Assets	12,640	-	-
675	Contributions - Private	764,593	-	-
698	Bond Proceeds	4,568	-	-
	<b>Total Water Revenues</b>	<b>\$ 7,058,942</b>	<b>\$ 6,368,750</b>	<b>\$ 5,988,000</b>
	<b><u>Expenditures</u></b>			
702	Salaries & Wages - Regular	547,281	544,675	559,230
703	Salaries & Wages - Temporary	4,882	4,200	4,600
704	Salaries & Wages - Overtime	7,521	10,000	10,000
706	Salaries & Wages - Longevity	15,152	15,530	15,764
715	F.I.C.A.	42,881	43,170	43,987
717	Workers' Comp. Insurance	8,648	8,090	8,100
719	Health Insurance	(1,890)	160,560	170,251
720	Life, Dental & LTD Insurance	14,841	15,800	16,536
721	Pension	63,648	65,650	66,924
724	Uniforms/Laundry	3,282	3,750	3,750
728	Office Supplies	3,542	3,000	3,000
730	Postage	23,580	28,000	28,000
740	Operating Supplies	69,614	85,000	85,000
740.001	Operating Supplies - BW&L	2,436,746	2,820,000	2,875,000
743	Chemicals	324	350	350
759	Tools	1,697	1,500	1,500
776	Building Maintenance Supplies	10,973	12,000	15,000
778	Equipment Maintenance Supplies	5,691	18,000	18,000
780	Grounds Maintenance Supplies	2,194	3,000	3,000
803	Audit Fees	11,650	12,000	12,500
804	Accounting Fees	167,766	160,000	160,000
806	Contractual Services	204,629	156,000	472,000

**DELTA TOWNSHIP**

**WATER FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<u>Water Fund #591</u>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
820 Administrative Fees	100,000	100,000	100,000
821 Engineering Fees	-	6,000	6,000
852 Telephone	12,428	15,000	15,000
853 Miss Dig	1,282	1,000	1,200
862 Gasoline & Diesel	10,714	12,000	10,000
863 Vehicle Maintenance	11,193	15,000	13,000
911 Fleet Insurance	13,713	14,200	15,000
912 Liability Insurance	23,419	24,300	24,800
921 Electricity	103,319	105,000	106,000
922 Heat	5,603	7,000	7,000
923 Sewer & Water	1,236	1,300	1,300
931 R & M Services - Building	56,836	50,000	50,000
931 R & M Services - Well Abandonment	2,100	10,000	-
933 R & M Services - Equipment	14,654	15,000	15,000
957 Education & Training	505	3,000	3,000
959 Memberships & Dues	21,035	16,700	21,000
960 Meetings, Conf. & Seminars	371	1,000	1,000
968 Depreciation	1,130,691	-	-
970 Capital Outlay	-	1,225,000	252,500
991 Bond Principal	-	1,240,000	860,000
994 Amortization Expense	3,122	-	-
995 Bond Interest	126,685	104,110	73,745
<b>Total Water Expenditures</b>	<b>\$ 5,283,558</b>	<b>\$ 7,135,885</b>	<b>\$ 6,148,037</b>
Total FTEs	8.0	8.0	8.0

**SUMMARY**

**Revenues**

Main, Capital & Other Charges	186,325	170,000	140,000
Water & Sewer Sales	5,636,258	5,850,000	5,500,000
Other Revenues	1,001,706	227,000	227,000
Investment/Interest Income	230,085	121,750	121,000
Bond Proceeds	4,568	-	-
<b>Total Water Revenues</b>	<b>\$ 7,058,942</b>	<b>\$ 6,368,750</b>	<b>\$ 5,988,000</b>

**Expenditures**

Personnel Services	702,964	867,675	895,392
Supplies	2,557,642	2,974,600	3,032,600
Services	725,321	686,000	994,000
Insurance	37,132	38,500	39,800
Depreciation	1,130,691	-	-
Capital Outlay	-	1,225,000	252,500

DELTA TOWNSHIP

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**WATER FUND  
DETAIL OF REVENUES & EXPENDITURES**

Fiscal Year Ending December 31:

<b><u>Water Fund #591</u></b>	<b>Actual 2019</b>	<b>Amended 2020</b>	<b>Approved 2021</b>
Bond/Debt Etc.	129,807	1,344,110	933,745
<b><i>Total Water Expenditures</i></b>	<b><u>\$ 5,283,558</u></b>	<b><u>\$ 7,135,885</u></b>	<b><u>\$ 6,148,037</u></b>



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

## GLOSSARY OF TERMS

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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 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 Manager
CMC	Certified Municipal Clerk
COP	Community Oriented Police
CPR	Cardio-Pulmonary Resuscitation
D.A.R.E.	Drug Abuse Resistance Education

GLOSSARY OF TERMS

DNR	Department of Natural Resources	RACES	Radio Amateur Civil Emergency Services
ECSD	Eaton County Sheriff's Department	SCADA	Supervisory Control and Data Acquisition Association
EMS	Emergency Medical Service	SCMWA	South Central Michigan Water Association
EOC	Emergency Operations Center	SHRM	Society for Human Resource Management
EOP	Emergency Operations Plan	WC	Worker's Compensation
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 Association		
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		
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		