



**Public Meeting Room C
Delta Administration Building
7710 West Saginaw Highway
Lansing, MI 48917**

**TOWNSHIP BOARD
COMMITTEE OF THE WHOLE MEETING
AGENDA
October 14, 2019- 6:00 PM**

- I. CALL TO ORDER**
- II. OPENING CEREMONIES** – Pledge of Allegiance
- III. ROLL CALL – Members:** Supervisor Kenneth R. Fletcher, Clerk Mary R. Clark, Treasurer Howard A. Pizzo, Trustee Fonda J. Brewer Trustee Andrea M. Cascarilla, Trustee Dennis R. Fedewa, and Trustee Karen J. Mojica
- IV. SET/ADJUST AGENDA**
- V. PUBLIC COMMENT**
- VI. MANAGER’S REPORT**
- VII. ITEMS OF DISCUSSION**
 - 1. Health Insurance Presentation**
 - 2. 2020 Proposed Budget**
- VII. ADJOURNMENT**

CHARTER TOWNSHIP OF DELTA

MARY R. CLARK, TOWNSHIP CLERK
Phone (517) 323-8500

Individuals with disabilities attending Township meetings or hearings and requiring auxiliary aids or services should contact Township Manager and ADA Coordinator Brian T. Reed by email at manager@deltami.gov or calling (517) 323-8590 to inform him of the date of the meeting or hearing that will be attended. Copies of minutes may be purchased or viewed in the Clerk's Office from 8 a.m. to 5 p.m., Monday through Friday.

Supervisor Kenneth R. Fletcher
Treasurer Howard A. Pizzo
Clerk Mary R. Clark
Manager Brian T. Reed



Trustee Fonda J. Brewer
Trustee Andrea M. Cascarilla
Trustee Dennis R. Fedewa
Trustee Karen J. Mojica

Accounting Department

(517) 323-8510

MEMO

TO: Supervisor Kenneth R. Fletcher and the Delta Township Board

FROM: Jeff Anderson, Finance Director

DATE: October 10, 2019

SUBJECT: Health Insurance Presentation

At the October 14th Committee of the Whole meeting, Mr. Tim Durso from the Centennial Group will be in attendance to give the board an overview of our 2020 health insurance plan renewal. Mr. Durso has worked with the Township for many years serving as our consultant for group health, dental, vision, life, and LTD products.

Tim will provide some historical data on premiums, discuss the plan design process we go through each year, and talk about where he sees the healthcare market trending in the next few years. We look forward to sharing this information with the board. Thank you.



Accounting Department

(517) 323-8510

MEMO

TO: Supervisor Kenneth R. Fletcher and the Delta Township Board

FROM: Jeff Anderson, Finance Director

DATE: October 10, 2019

SUBJECT: 2020 Proposed Budget

At the September 9, 2019 Committee of the Whole Meeting, Manager Reed and I presented the 2020 recommended budget to the Township Board. Below are some points that were highlighted during that presentation:

GENERAL FUND:

- Transfer of \$1,625,000 from the General Fund to the Capital Projects Fund for anticipated future capital improvement projects.
- Addition of one full time position in the Managers Office focusing on Human Resources.
- Reduction of one full time position in the Assessing Department due to attrition.
- \$150,000 for new sidewalks and pathways.
- Funds year three of SAFER Grant (Six new Paramedic/Firefighter Positions: 3 GF, 3 Amb. Fund).
- Funds retiree healthcare premiums from current operations vs. using OPEB trust monies (\$262k).
- Funds the OPEB annual required contribution at 130% (GF contribution of \$150,000).
- Purchase of a new fire engine (\$600k).
- \$60,000 toward additional code enforcement efforts including part-time staff and legal costs.
- \$200,000 for major repairs to the East-West pathway.
- \$120k in the General Activity budget to purchase Grand Woods Park of Lansing (year 5 of 5).
- Includes 2.5% cost of living increase for full time non-union employees.
- Funds for roof replacement on the east side of the admin. building (\$150k).
- Funding for the administration of two major elections during 2020.
- Purchase of battery-operated extraction tools for Fire Department (\$45k).
- General Fund surplus of \$106,500.

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. We are confident we can further address strategic goals by focusing existing staffing and resources and the careful utilization of these assigned fund balance resources.



AMBULANCE FUND

Revenue in this fund consists of the paramedic millage levy, ambulance fees collected for services provided, and SAFER grant revenue for three of the six grant funded positions. Total revenue is projected to be \$3,236,500. Total expenditures are consistent with 2019 with the exception of purchasing two replacement ambulances in 2020 (\$370,000) and two power cots (\$66,000). Expenditures are expected to exceed revenues by \$557,230 resulting in an anticipated fund balance of \$1.6 million at the end of 2020. A healthy fund balance is necessary, to ensure we can sustain current levels of manpower once the SAFER grant ends in early 2021.

SEWER & WATER FUNDS

The Sewer Fund sales projection is based on 2019 sales activity and an 8% rate increase mid-year. Routine expenses are extremely consistent with the 2019 budget. Overall expenditures are budgeted to increase 9%. This is primarily due to budgeting the replacement of a 1985 dump truck (\$125,000), two pickup trucks (\$50,000), and the West Willow lift station preliminary design (\$80,000).

The 2020 Sewer Fund budget has net revenues over expenditures of \$506,000. This surplus has been planned and anticipated as we begin in earnest to plan for the renovations of our waste water treatment plant.

The Water Fund sales projection is based on 2019 sales activity and a 2% mid-year rate increase. This budget request anticipates an estimated 7.5% rate increase from the BWL for our raw water purchases. On the expenditure side, the budget includes two very critical projects:

- Water main replacement under I-496 (This will replace two existing mains under 496 during the reconstruction planned next year. Partnering with MDOT on this project provides optimal timing, reduced costs, and mitigates a potential main break under 496.
- Southern border connection to the LBWL for emergency water connection. (This connection, planned for in our water reliability study will give us a large secondary feed to our system from the LBWL from a different water plant. This redundancy in an emergency situation will allow us to meet state requirements for reliability and allow us to abandon our municipal wells that we currently maintain as backup).

Overall, both utility funds are in strong financial shape. 2020 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.

COST OF LIVING

Currently, all funds contain a 2.5% cost of living increase for all employees. The CPI (Consumer Price Index) for the 12 months ending July 31, 2019 was 2.0%. Below you will find a history of wage increases given by other MI communities:

Wages/Non-Union

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020*</u>
Delta Twp.	1.0%	2.0%	2.0%	3.0%	2.5%
Meridian Twp.	1.0%	2.0%	2.0%	2.0%	2.0%
Delhi Twp.	2.5%	2.0%	5.0%	1.3%	2.5%
Lansing	2.0%	2.0%	2.0%	2.5%	2.0%
East Lansing	1.0%	1.0%	1.0%	1.0%	3.0%
Holland Twp.	2.0%	3.0%	3.0%	3.0%	
Pittsfield Twp.	2.0%	2.0%	2.0%	4.0%	
CPI (Aug-July)	1.0%	1.7%	1.7%	2.9%	2.0%
Social Security**	0.0%	0.3%	2.0%	2.8%	1.7%

*2020 proposed wage increase

**Estimate based on media reports

I look forward to our continued discussion on the budget request at the Committee of the Whole meeting on October 14th. Our goal is to set the public hearing for the budget at the next board meeting with adoption the first meeting in November. As always, please feel free to contact myself or Manager Reed with any questions. Thank you.

DELTA TOWNSHIP

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

Acct #		Actual 2018	Amended 2019	Requested 2020
404	Current Taxes - Real	6,015,833	6,240,500	6,466,100
410	Current Taxes - Personal	723,533	932,700	908,850
426	Other Tax Related Revenue	951,284	940,000	945,000
427	Mobile Home Space Tax	1,039	1,100	1,100
437	Industrial Facilities Tax	112,335	48,200	53,960
445	Penalties	27,201	20,000	20,000
447	Administration Fees	668,475	649,000	692,000
454	Drain Layers Licenses	500	500	500
456	Sign Permits	5,395	4,500	4,500
465	Cable TV Fees	530,475	521,000	520,000
468	Telecommunication Act Fees	15,422	14,000	15,000
475	Other Business/License Permits	1,760	3,500	1,000
477	Building Permits	383,332	375,000	425,000
478	Burial Permits	64,500	44,000	44,000
479	Heating/Air Conditioning Permits	132,332	120,000	120,000
480	Plumbing Permits	81,515	70,000	55,000
481	Sewer Permits	5,510	5,000	5,000
482	Storm Drain Permits	750	1,000	1,000
483	Electrical Permits	124,889	120,000	130,000
486	LBWL Franchise Fees	1,913,181	1,700,000	2,300,000
490	Tent Permits	850	750	750
529	Federal Grants - Other	158,210	699,000	86,700
569	State Grants	263,153	1,039,200	16,000
574	State Revenue Sharing	2,841,225	2,812,009	2,961,900
580	Contributions - Other Local Units	337,692	356,700	475,430
607	Rental Registration	103,800	98,000	98,000
608	Rezoning Application Fees	20,700	12,000	12,000
609	Z.B.A. Fees	-	1,000	1,000
614	Passport Fees	68,613	48,000	55,000
625	Ambulance - LGRFA	175,429	188,000	175,000
627	Photo Copying	828	600	600
628	Weed Cutting	5,885	5,500	5,000
629	Inspection Fees	33,944	15,000	20,000
641	Other Charges for Services Rendered	586,330	578,000	583,000
643	Cemetery Lots	24,888	20,000	20,000
650	Sales - Other	1,181	-	-
651	Use & Admission Fees	35,439	25,000	26,000

DELTA TOWNSHIP

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

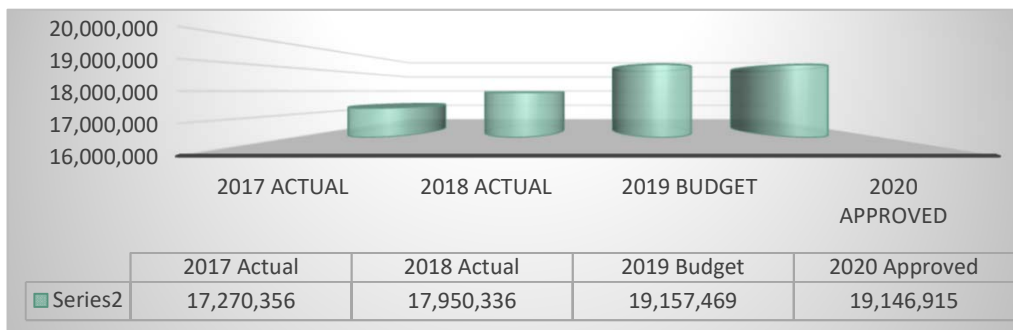
<u>Acct #</u>	Actual 2018	Amended 2019	Requested 2020
651.001 Youth Sports Fees	51,357	49,450	50,100
651.002 Adult Sports Fees	49,304	46,900	49,700
651.003 Aquatic Fees	75,075	79,400	75,110
651.004 Special Events	14,608	12,000	14,000
652 Enrichment Center Fees	31,923	31,000	31,000
653 Recycling Fees	22,199	17,000	20,000
656 Ordinance Fines	103,986	115,000	111,000
665 Investment Income	338,723	260,000	300,000
666 Interest S/A	500	200	200
667 Rents	76,320	65,000	72,700
672 Special Assessments	534,465	581,560	611,215
673 Sale of Fixed Assets	6,393	2,000	2,000
675 Contributions - Private	21,183	17,500	21,500
675.009 Contributions - Fire	1,700	-	-
675.015 Contributions - Delta Rocks!	6,480	7,000	7,000
677 Scholarships - P&R	580	-	-
694 Other Miscellaneous	478	2,000	2,000
694.001 Other Fire Revenue	33,580	30,000	35,000
694.002 Other Fire Revenue - Live Fire Training	1,354	2,000	2,000
699 Appropriations Transfers - In	95,719	130,700	604,500
Total General Fund Revenues	\$17,883,355	\$ 19,157,469	\$ 19,253,415

Summary			
Taxes	7,804,024	8,162,500	8,375,010
Licenses/Permits	801,333	744,250	786,750
State Revenue Sharing	2,841,225	2,812,009	2,961,900
Fees & Charges	4,583,517	4,314,410	4,994,425
Interest	339,223	260,200	300,200
Other Charges for Service	925,203	934,700	1,058,430
Miscellaneous	493,111	1,798,700	172,200
Transfers - In	95,719	130,700	604,500
Total General Fund Revenues	\$17,883,355	\$ 19,157,469	\$ 19,253,415

DELTA TOWNSHIP

**GENERAL FUND
2020 Budget SUMMARY**

	Actual 2018	Amended 2019	Requested 2020
<u>Revenue Summary</u>			
<i>Total General Fund Revenues</i>	\$ 17,883,355	\$ 19,157,469	\$ 19,253,415
<u>Expenditure Summary</u>			
Township Board	97,510	100,608	105,226
Manager's Office	387,847	534,014	679,180
Clerk	546,091	463,421	592,707
Information Technology	276,142	280,135	339,716
Accounting/Treasurer	561,563	884,537	609,650
Assessing	542,272	647,364	564,700
Township Hall & Grounds	453,281	702,526	694,285
General Activity	769,937	913,060	840,960
Cemetery Activity	185,992	296,996	308,265
Police Activity	3,179,791	3,291,385	3,452,950
Fire	2,190,654	2,425,238	3,270,100
Fire - LGRFA	541,114	575,401	600,496
Emergency Operations Center (EOC)	17,973	16,400	33,820
Building	665,504	742,241	749,665
Recycling	104,626	87,874	95,829
Drains Activity	192,919	210,500	202,000
Roads Activity	206,585	2,623,000	733,000
Engineering Activity	395,061	441,501	472,737
Street Lighting Activity	648,258	651,060	701,070
Planning	305,949	375,746	421,682
Parks & Recreation	5,428,996	2,602,305	1,938,473
EDC	105,770	112,157	115,404
Capital Improvement Transfer	146,501	180,000	1,625,000
<i>Total General Fund Expenditures</i>	\$ 17,950,336	\$ 19,157,469	\$ 19,146,915
	30,184	-	106,500



DELTA TOWNSHIP

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

<u>Ambulance Fund #210</u>		Actual	Amended	Approved
		2018	2019	2020
FUND BALANCE 1/1		2,088,535	2,058,215	2,188,161
	PLUS: Revenues	3,035,889	3,201,200	3,236,500
TOTAL AVAILABLE		5,124,424	5,259,415	5,424,661
	LESS: Expenditures	(3,066,209)	(3,071,254)	(3,793,730)
FUND BALANCE 12/31		2,058,215	2,188,161	1,630,931
Acct #	Revenues			
404	Current Tax - Real & Personal	1,355,307	1,440,000	1,494,000
437	Industrial Facilities Tax	22,555	7,200	10,800
529	Federal Grants - Other	133,839	179,000	86,700
625	Ambulance Fees	1,272,360	1,350,000	1,360,000
625.010	Ambulance Fees - Residential	212,340	180,000	250,000
665	Interest	39,488	30,000	35,000
673	Sales of Fixed Assets	-	15,000	
Total Ambulance Fund Revenues		\$ 3,035,889	\$ 3,201,200	\$ 3,236,500
	Expenditures			
702	Salaries & Wages - Regular	1,516,261	1,617,170	1,670,400
703	Salaries & Wages - Temporary	35,294	28,000	28,000
704	Salaries & Wages - Overtime	105,225	80,000	90,000
706	Salaries & Wages - Longevity	17,189	20,965	21,550
715	F.I.C.A.	128,478	126,505	134,100
717	Workers' Comp. Insurance	70,016	75,763	80,237
719	OPEB Contribution	85,000	85,000	85,000
719	Health Insurance	274,560	295,300	410,200
720	Life, Dental & LTD Insurance	45,806	48,426	52,334
721	Pension	165,856	171,500	207,700
723	Food Allowance	15,225	14,225	14,819
724	Uniform Allowance/Laundry	9,050	14,300	15,150
728	Office Supplies	1,217	2,000	2,000
730	Postage	8	250	250
731	Publications	425	300	300
740	Operating Supplies	23,357	17,500	31,100
760	Medical Supplies	77,331	65,000	70,000
776	Building Maintenance Supplies	5,182	5,000	5,000
778	Equipment Maintenance Supplies	647	2,500	2,500
780	Grounds Maintenance Supplies	-	500	500

DELTA TOWNSHIP

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

Ambulance Fund #210		Actual 2018	Amended 2019	Approved 2020
806	Contractual Services	25,266	32,600	34,500
815.010	Ambulance Fees - Residents	212,340	180,000	250,000
851	Radio Maintenance	2,330	7,500	5,000
852	Telephone	5,524	6,000	6,000
861	Mileage	170	300	300
862	Gasoline & Diesel	24,131	17,000	17,000
863	Vehicle Maintenance	16,574	18,000	18,000
903	Printing	847	500	500
911	Fleet Insurance	6,975	7,350	8,200
912	Liability Insurance	10,850	11,400	12,700
921	Electricity	19,966	18,000	22,200
922	Heat	7,849	10,000	10,000
923	Sewer & Water	3,868	2,500	3,000
931	R & M Services - Building	11,849	10,500	5,000
933	R & M Services - Equipment	11,537	8,000	5,000
934	R & M Services - Other	4,800	2,500	2,500
957	Education & Training	11,298	21,000	22,550
959	Memberships & Dues	953	1,500	1,500
960	Meetings, Conf. & Seminars	1,779	3,500	3,000
970	Capital Outlay	111,176	242,900	445,640
Total Ambulance Fund Expenditures		\$ 3,066,209	\$ 3,271,254	\$ 3,793,730
Net increase (decrease) to Fund Balance		(30,320)	(70,054)	(557,230)
<i>Total FTEs</i>			28.0	28.0

REVENUES			
Taxes	1,377,862	1,447,200	1,504,800
Fees & Charges	1,484,700	1,530,000	1,610,000
Miscellaneous	133,839	194,000	86,700
Interest	39,488	30,000	35,000
Total Ambulance Fund Revenues	\$ 3,035,889	\$ 3,201,200	\$ 3,236,500
EXPENDITURES			
Personnel Services	2,373,910	2,477,854	2,709,340
Supplies	141,518	124,650	144,100
Services	322,750	296,100	361,700
Insurance	17,825	18,750	20,900
Education & Training	14,030	26,000	27,050
Capital Outlay	111,176	242,900	445,640
OBEB Contribution	85,000	85,000	85,000
Total Ambulance Fund Expenditures	\$ 3,066,209	\$ 3,271,254	\$ 3,793,730

DELTA TOWNSHIP

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

<u>Sewer Fund #590</u>		Actual	Amended	Requested
		2018	2019	2020
<u>Acct # Revenues</u>				
617	Main Charges	-	10,000	10,000
618	Capital Charges	449,688	100,000	100,000
641	Other Charges for Services	25,081	25,000	25,000
646	Sewer/Water Sales	4,228,344	4,410,000	4,750,000
662	Late Payment Penalties	48,598	47,500	50,000
665	Investment Income	121,877	100,000	140,000
666	Interest on Special Assessments	1,823	3,000	2,200
673	Sale of Fixed Assets	7,392	2,000	6,000
675	Contributions - Private	113,282	-	-
694	Other Miscellaneous	87,116	1,500	1,500
<i>Total Sewer Revenues</i>		\$ 5,083,201	\$ 4,699,000	\$ 5,084,700
<u>Acct # Expenditures</u>				
702	Salaries & Wages - Regular	1,403,977	1,490,570	1,530,000
703	Salaries & Wages - Temporary	9,554	10,400	10,400
704	Salaries & Wages - Overtime	13,149	10,000	10,000
706	Salaries & Wages - Longevity	33,550	35,487	35,560
715	F.I.C.A.	108,482	117,527	120,550
717	Workers' Comp. Insurance	21,145	19,548	18,226
719	Health Insurance	375,815	473,118	516,276
720	Life, Dental & LTD Insurance	42,077	48,365	46,307
721	Pension	167,045	181,814	186,504
724	Uniforms/Laundry	9,881	9,600	9,600
728	Office Supplies	4,901	4,000	4,000
729	Photo Copies	167	200	200
730	Postage	24,140	27,500	27,500
731	Publications	-	100	100
740	Operating Supplies	10,317	12,000	12,000
743	Chemicals	262,398	235,000	245,000
744	Lab Supplies	11,478	11,500	12,500
759	Tools	2,398	2,500	2,500
776	Building Maintenance Supplies	8,872	12,000	12,000
778	Equipment Maintenance Supplies	161,634	130,000	130,000
780	Grounds Maintenance Supplies	5,629	7,000	7,000
803	Audit Fees	10,410	11,000	12,000
804	Accounting Fees	159,059	155,000	160,000
806	Contractual Services	353,611	151,000	263,000
808	Legal Fees	-	1,000	1,000
812	Collection Fees	767	800	850

DELTA TOWNSHIP

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

<u>Sewer Fund #590</u>		Actual	Amended	Requested
		2018	2019	2020
820	Administration Fees	100,000	100,000	100,000
821	Engineering Fees	5,298	15,000	15,000
852	Telephone	19,946	18,000	19,000
853	Miss Dig	880	500	1,000
862	Gasoline & Diesel	32,790	28,000	29,000
863	Vehicle Maintenance	19,365	25,000	25,000
911	Fleet Insurance	11,725	12,300	13,700
912	Liability Insurance	83,800	88,000	98,000
921	Electricity	402,312	402,000	415,000
922	Heat	3,572	10,000	10,000
923	Sewer & Water	2,937	3,700	3,700
931	R & M Services - Building	7,805	18,000	15,000
933	R & M Services - Equipment	2,413	12,000	12,000
934	R & M Services - Other	35,947	2,900	25,000
957	Education & Training	2,485	4,300	4,300
959	Memberships & Dues	12,716	15,000	16,000
960	Meetings, Conf. & Seminars	3,182	2,200	2,200
968	Depreciation	1,049,678	-	-
970	Capital Outlay	-	283,000	402,000
995	Bond Interest	5,780	-	-
Total Sewer Expenditures		\$ 5,003,087	\$ 4,196,929	\$ 4,578,973
<i>Total FTEs</i>		25.0	25.0	25.0
SUMMARY				
<u>Revenues</u>				
	Main, Capital & Other Charges	449,688	110,000	110,000
	Sewer & Water Sales	4,228,344	4,410,000	4,750,000
	Investment/Interest Income	123,700	103,000	142,200
	Other Income	281,469	76,000	82,500
Total Sewer Revenues		\$ 5,083,201	\$ 4,699,000	\$ 5,084,700
<u>Expenditures</u>				
	Personnel Services	2,174,794	2,386,829	2,473,823
	Supplies	501,815	451,400	462,400
	Services	1,175,495	975,400	1,129,050
	Insurance	95,525	100,300	111,700
	Depreciation	1,049,678	-	-
	Capital Outlay	-	283,000	402,000
	Debt/Bond Etc.	5,780	-	-
Total Sewer Expenditures		\$ 5,003,087	\$ 4,196,929	\$ 4,578,973

DELTA TOWNSHIP

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

<u>Water Fund #591</u>		Actual	Amended	Requested
		2018	2019	2020
<u>Acct #</u>	<u>Revenues</u>			
618	Capital Charges	104,495	80,000	80,000
641	Other Charges for Services Rendered	125,857	85,000	90,000
646	Sewer/Water Sales	5,776,262	5,780,500	5,850,000
650	Other Operating Revenue	14,918	14,000	14,000
662	Late Payment Penalties	61,352	52,500	58,000
665	Interest Income	133,607	100,000	120,000
666	Interest on Special Assessments	3,215	1,500	1,000
667	Rents	145,670	146,000	155,000
670	Other Interest Income	6,228	4,200	750
675	Contributions - Private	2,065,678	-	-
698	Bond Proceeds	4,568	-	-
	<i>Total Water Revenues</i>	<u>\$ 8,441,850</u>	<u>\$ 6,263,700</u>	<u>\$ 6,368,750</u>
<u>Acct #</u>	<u>Expenditures</u>			
702	Salaries & Wages - Regular	521,769	533,625	544,675
703	Salaries & Wages - Temporary	5,364	4,200	4,200
704	Salaries & Wages - Overtime	7,063	10,000	10,000
706	Salaries & Wages - Longevity	15,816	17,028	15,530
715	F.I.C.A.	41,098	42,440	43,170
717	Workers' Comp. Insurance	10,029	8,853	8,090
719	Health Insurance	113,815	133,945	160,560
720	Life, Dental & LTD Insurance	14,960	15,563	15,800
721	Pension	62,296	64,327	65,650
724	Uniforms/Laundry	3,362	3,750	3,750
728	Office Supplies	4,607	3,000	3,000
730	Postage	23,637	28,000	28,000
740	Operating Supplies	92,301	83,000	85,000
740.001	Operating Supplies - BW&L	2,413,751	2,785,000	2,820,000
743	Chemicals	118	250	350
759	Tools	681	1,500	1,500
776	Building Maintenance Supplies	11,979	11,500	12,000
778	Equipment Maintenance Supplies	3,658	19,000	18,000
780	Grounds Maintenance Supplies	1,684	3,000	3,000
803	Audit Fees	10,410	11,000	12,000
804	Accounting Fees	159,059	155,000	160,000
806	Contractual Services	84,495	199,500	156,000
820	Administrative Fees	100,000	100,000	100,000
821	Engineering Fees	-	6,000	6,000
852	Telephone	12,683	15,000	15,000

DELTA TOWNSHIP

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

<u>Water Fund #591</u>		Actual	Amended	Requested
		2018	2019	2020
853	Miss Dig	880	500	1,000
862	Gasoline & Diesel	11,469	12,000	12,000
863	Vehicle Maintenance	11,094	15,000	15,000
911	Fleet Insurance	12,150	12,760	14,200
912	Liability Insurance	20,750	21,800	24,300
921	Electricity	86,623	102,000	105,000
922	Heat	5,006	7,000	7,000
923	Sewer & Water	1,202	1,300	1,300
931	R & M Services - Building	34,107	50,000	50,000
931.001	R & M Services - Well Abandonment	8,650	10,000	10,000
933	R & M Services - Equipment	57,332	15,000	15,000
957	Education & Training	1,325	3,000	3,000
959	Memberships & Dues	20,653	16,700	16,700
960	Meetings, Conf. & Seminars	374	1,000	1,000
968	Depreciation	1,102,635	-	-
970	Capital Outlay	-	331,500	1,225,000
991	Bond Principal	-	1,180,000	1,240,000
994	Amortization Expense	3,122	-	-
995	Bond Interest	158,645	135,000	104,110
Total Water Expenditures		\$ 5,250,652	\$ 6,169,041	\$ 7,135,885
Total FTEs		8.0	8.0	8.0
<u>SUMMARY</u>				
<u>Revenues</u>				
	Main, Capital & Other Charges	230,352	165,000	170,000
	Water & Sewer Sales	5,776,262	5,780,500	5,850,000
	Other Revenues	2,287,618	212,500	227,000
	Investment/Interest Income	143,050	105,700	121,750
	Bond Proceeds	4,568	-	-
Total Water Revenues		\$ 8,441,850	\$ 6,263,700	\$ 6,368,750
<u>Expenditures</u>				
	Personnel Services	792,210	829,981	867,675
	Supplies	2,555,778	2,938,000	2,974,600
	Services	605,362	720,000	686,000
	Insurance	32,900	34,560	38,500
	Depreciation	1,102,635	-	-
	Capital Outlay	-	331,500	1,225,000
	Bond/Debt Etc.	161,767	1,315,000	1,344,110
Total Water Expenditures		\$ 5,250,652	\$ 6,169,041	\$ 7,135,885