

# Charter Township of Delta



**FY 2017  
Budget**

# Delta Township, Mi



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Supervisor: Kenneth R. Fletcher  
Treasurer: Howard Pizzo  
Clerk: Mary R. Clark  
Trustees: Dennis R. Fedewa, Jeffrey C. Hicks, R. Douglas Kosinski, Karen Mojica

Accounting Department

(517) 323-8510

November 8, 2016

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

Dear Board Members and Residents,

On behalf of all departments, it is our pleasure to present to you the FY2017 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was updated during 2013 and continues to be reviewed on a regular basis. The FY2017 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The FY2017 Budget is a balanced budget with positive fund balances in all budgeted funds. The General Fund budget shows revenues of \$17,514,962 and expenditures of \$17,503,226; a surplus of \$11,736. This is a 1.9% increase in budgeted revenue. All other budgeted funds reflect sufficient revenues to operate each fund and accomplish planned objectives.

This budget exceeds the Township Board's policy, which states that the Township will maintain a 50% unassigned fund balance reserve in the General Fund. The budgeted unallocated General Fund reserve is \$8.4 million exceeding the \$6.9 million necessary for six months of operation.

### **Budget Challenges**

Other Post-Employment Benefits (OPEB) is an issue this budget addresses. At the end of 2016, we project our total OPEB funding level to be at 83%. With a goal of achieving 100% funding, this budget provides increased OPEB Trust contributions from both the Water Fund (\$120,000) and Wastewater Fund (\$300,000). These contributions shows the Township's commitment to dealing with future obligations now, vs. "kicking the can" down the road. Our goal is to continue funding the ARC out of current year operations for future years to come. This forward thinking will help stabilize township budgets of the future.

Increased capital needs have impacted the 2017 budget. The General Fund will increase spending on capital outlay by 40%. This can be attributed to purchasing replacement voting machines, upgrades to IT infrastructure



and hardware, new pathways, the purchase of a new ambulance, and a new restroom facility at Hawk Meadow Park. Thankfully, these purchases have been planned for, with funds being saved in the Capital Projects Fund for these purchases and projects.

Aging infrastructure of our wastewater treatment plant will have significant impact on this budget and the next several budgets as we deal with refurbishing and upgrading a 30 year old facility. During 2017, we will continue to make significant improvements to the equipment in the aging facility.

## **Goals and Priorities**

During 2013, the Township Board spent considerable time updating the township strategic plan. The revised plan contains four major goals. Those goals are: Economic Development, Community Identity/Involvement Neighborhoods, Good Governance, and Infrastructure. The 2017 Budget addresses each of these goals.

To address the goal of Economic Development, the 2017 budget provides funding to complete the rewrite of the zoning ordinances that began during 2015, along with updates to the current Comp Plan, Parks Master Plan, Non-Motorized Transportation Plan, and creates a new ADA Transition Plan. We believe these projects will help promote economic development in the years to come. In addition to these new projects, this budget continues to fund a full time Economic Development Coordinator. Since the addition of this position a few years ago, the township has seen increased economic development activity.

Capital expenditures, infrastructure, and the planning for future capital outlay are all high priorities of the township. This budget provides for transfers from the general fund to the Capital Projects fund (formerly T.I.R.F.) for future capital outlays. Significant time was spent during the budget process analyzing this transfer process for putting away funds for future capital purchases. In the end, the analysis proved that our current savings levels are adequate for projected future outlays. At the end of 2017, the capital projects fund will have a balance of \$1.8 million. It is our goal to continue this practice of saving for the future.

In this “new economy,” local governments strive to provide better services at reduced costs. One way to do this is to consolidate services with surrounding communities. The 2017 budget continues our shared services agreement with the Looking Glass Regional Fire Authority (LGRFA). In this agreement, Delta Township contracts with the Authority to provide fire and EMS services in the LGRFA service area. In addition to improved service levels, this contract increases the General Fund net revenues by nearly \$100,000. We are excited about this agreement, and will continue to look for opportunities in the local region to share services with other municipal partners.

Part of our goal of good governance is to continue to promote and implement our non-motorized transportation plan. This budget addresses that goal by allocating funding of \$150,000 for new sidewalk and pathway construction.

Fiscal responsibility continues to be a top priority in the FY2017 budget. We are proud to maintain a six month operating reserve in the General Fund. The budgets for our Enterprise Funds are healthy, and we continue to provide excellent water and wastewater service to residents at reasonable rates. Our utility funds adequately maintain reserves to address ongoing infrastructure improvement needs, including final implementation of our radio wave meter reading system. We continue to achieve our financial goals by practicing fiscal responsibility,

and managing our financial resources as conservatively as we can. On a daily basis, we strive to look for new and innovative ways to provide outstanding services at lower costs.

**CONCLUSION**

Overall, the 2017 Budget is aligned with the Board’s priorities as set forth in the Township Strategic Plan. It will allow Delta Township to fully fund existing programs and services. The Township prides itself in focusing on strong financial planning to ensure that the high quality services the citizens value can continue to be provided into the future. With that said, it will be extremely important during 2017 to look toward the future, and take strides to ensure financial strength for years to come.

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

Respectfully submitted,

Jeff Anderson  
Finance Director

Brian Reed  
Township Manager

I AM DELTA



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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 33,025. 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, but contracts with the Eaton County Sheriff Department for police protection. The township is a major community in metropolitan Lansing.

#### **History**

Musgrove Evans platted this area in 1827. The first settlers, Erastus and Sally Ingersoll and their twelve children, did not arrive until 1835. 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 in order to provide greater protection against annexation of a township's land by cities and villages. A chartered township becomes a municipal corporation, which possesses all the powers of a non-chartered township in addition to those specified by the Charter.

The clapboard township hall, erected in the mid-1870s, served the township until 1955. A combination fire chief's residence and township hall was built to replace it on the site of the old Soper one-room schoolhouse, one mile north of the earlier structure. This site now serves as the 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 is \$162,000. Delta Township home values have gone up 5.76% over the past year. The median list price per square foot in Delta Township is \$112, which is higher than the Lansing Metro average of \$90.

The median price of homes currently listed in Delta Township is \$174,682, while the median price of homes that sold is \$163,512. The median monthly rent price in Delta Township is \$820.

Between 1940 and 2015, Delta Township's population zoomed from 2,618 to 33,025. 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 April, 2015 was 3.1% (U.S. average was 5.5%).

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## *COMMUNITY PROFILE*

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### ***Organization***

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

Board members serve four-year concurrent terms. The board is responsible for, among other things, adopting ordinances and the annual budget, appointing committee/commission/appeals board members, and hiring the Township Manager.

The current Township Board members are:

Kenneth R. Fletcher	Supervisor
Howard Pizzo	Treasurer
Mary R. Clark	Clerk
Andrea M. Cascarilla	Trustee
Dennis Fedewa	Trustee
Karen Mojica	Trustee
Deana Newman	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 38 employees, housed in a sub-station in the township's administration complex.

Delta Township's Fire Department, founded in 1953, operates three stations located throughout the township with full and part-time firefighter/paramedics. The fire department maintains a full-time administrative staff of five and 33 full-time firefighter/paramedics. In January, 2012, the fire department entered into a Shared Services Agreement with Looking Glass Regional Fire Authority, the Township of Eagle, and the Charter Township of Watertown. The Fire and Ambulance shared services provide 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 10,081 customers, and provides maintenance of 150 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 200 miles of water mains, which services 9,362 customers.

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## COMMUNITY PROFILE

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Delta's Parks, Recreation, and Cemeteries Department maintains 12 parks and recreational areas (approximately 850 acres) that provides for a variety of activities for our residents. The department also provides enrichment classes available for all age groups, with a separate facility and program for the Delta/Waverly 39ers Senior Citizen Program that serves approximately 1,000 residents.

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 welcomes over 15,000 visitors per month and has over 85,000 books, movies, music, magazines, eBooks, and audio available to checkout. The Library held over 600 programs in 2016 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.

**CHARTER TOWNSHIP OF DELTA  
TOP TWENTY TAXPAYERS FOR 2016**

<b>RANK*</b>	<b>TAXPAYER</b>	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>
1	MEIJER INC	\$80,049,038	\$80,639,100
2	AUTO OWNERS INSURANCE CO	\$57,475,946	\$61,405,100
3	LANSING MALL LLC	\$22,343,302	\$22,351,700
4	LIQUID WEB INC	\$14,178,100	\$14,178,100
5	RYDER INTEGRATED LOGISTICS INC	\$13,556,650	\$13,556,700
6	CONSUMERS ENERGY COMPANY	\$10,212,147	\$10,229,500
7	GENERAL MOTORS LLC	\$9,136,362	\$9,190,200
8	NORPLAS INDUSTRIES, INC	\$8,512,300	\$8,512,300
9	FARM BUREAU LIFE INSURANCE CO	\$7,628,069	\$7,791,300
10	JDN REAL ESTATE-WEST LANSING, LP	\$7,583,413	\$7,697,700
11	LEGACY FIVE LLC	\$6,792,104	\$7,592,500
12	TEG RUNAWAY BAY LLC	\$6,094,930	\$6,696,900
13	OCCIDENTAL DEVELOPMENT LTD	\$6,076,277	\$7,065,800
14	BRIXMOR GA DELTA CENTER LLC	\$5,972,564	\$6,096,700
15	MACALLISTER RENTALS	\$5,374,300	\$5,374,300
16	WAL-MART REAL ESTATE BUSINESS TRUST	\$5,355,800	\$5,355,800
17	PLUMTREE PROPERTIES, LTD	\$5,043,613	\$5,845,400
18	TARBERT PROPERTIES, LLC	\$4,970,700	\$4,970,700
19	STAG LANSING 3 LLC	\$4,778,191	\$4,837,700
20	VILLAGE GREEN OF LANSING LLC	\$4,410,496	\$4,892,200

\*Rank by Taxable Value

**DELTA TOWNSHIP**

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**2016 PERSONAL PROPERTY TOP 20 TAXPAYERS BY TAXABLE VALUE**

<b><u>Owners Name</u></b>	<b><u>Taxable Value</u></b>
MEIJER INCORPORATED	\$34,130,000
LIQUID WEB	\$11,761,200
CONSUMERS ENERGY COMPANY	\$9,573,800
AUTO OWNERS INSURANCE	\$8,459,500
MACALLISTER RENTALS	\$4,745,200
GENERAL MOTORS LLC	\$3,432,900
AIRGAS USA LLC - NORTH DIVISION	\$2,167,900
COMCAST OF MICHIGAN LLC	\$1,683,600
CROWNE PLAZA HOTEL	\$1,363,700
FARM BUREAU LIFE INSURANCE COMPANY	\$1,211,000
NMHG FINANCIAL SERVICES INC	\$1,128,600
BIEWER OF LANSING LLC	\$1,078,200
WOODBIDGE LANSING	\$1,075,100
FED EX	\$1,040,200
WAL-MART STORES EAST, LP	\$880,400
CISCO SYSTEMS CAPITAL CORP	\$823,500
PURINA MILLS LLC	\$801,200
KROGER CO #888	\$762,500
COCA-COLOA COMPANY, THE	\$716,300
REGAL CINEMAS INC	\$712,200

**\*Ad Valorem Only**

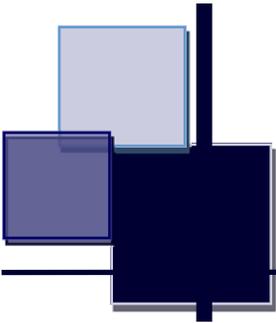
DELTA TOWNSHIP

INDUSTRIAL FACILITY REPORT

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	PROPERTY TYPE	YEAR BUDGET	EXPIRATION DATE	2016 TAXABLE VALUE	AMOUNT OF 2016 TAX ABATEMENT
2010-371	Douglas Steel Fabrication Corp.	23-040-091-024-400-15	PERSONAL	2011	2022	\$232,700	\$4,402.75
2010-082	Air Lift Company	23-040-091-025-133-11	REAL	2011	2022	\$423,414	\$13,443.44
2010-082	Air Lift Company	23-040-091-025-133-15	PERSONAL	2011	2022	\$24,000	\$454.09
2014-416	Air Lift Company	23-091-025-134-11	REAL	2015	2017	\$991,600	\$31,483.40
2014-416	Air Lift Company	23-040-091-025-134-15	REAL	2015	2027	\$0	\$0.00 *EMPP
2006-122	Alliance Interiors	23-040-091-025-150-15	PERSONAL	2007	2018	\$1,042,600	\$19,726.30
2008-510	Alliance Interiors	23-040-091-025-155-15	PERSONAL	2009	2020	\$496,800	\$9,399.61
2012-299	Alliance Interiors	23-040-091-025-156-15	PERSONAL	2013	2025	\$431,800	\$8,169.79
2011-338	Woodbridge Ventures Inc.	23-040-091-026-127-15	PERSONAL	2012	2024	\$0	\$0.00 *EMPP
2007-084	Woodbridge Ventures Inc.	23-040-091-026-129-11	REAL	2007	2019	\$255,600	\$8,115.33
2007-084	Woodbridge Lansing	23-040-091-026-129-15	PERSONAL	2007	2019	\$0	\$0.00 *EMPP
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	REAL	2008	2020	\$517,270	\$15,239.60
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	PERSONAL	2008	2020	\$7,900	\$114.25
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	REAL	2008	2020	\$583,320	\$17,185.54
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	PERSONAL	2008	2020	\$16,100	\$304.62
2013-298	Norplas Industries Inc.	23-040-091-026-160-11	REAL	2014	2026	\$8,512,300	\$270,266.38
2013-298	Norplas Industries Inc.	23-040-091-026-160-15	PERSONAL	2015	2027	\$0	\$0.00 *EMPP
2015-176	Norplas Industries Inc.	23-040-091-026-165-11	REAL	2016	2028	\$557,100	\$17,687.98
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-11	REAL	2005	2017	\$7,744,400	\$228,162.42
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-15	PERSONAL	2005	2017	\$400,000	\$5,784.64
2005-524	Ryder Integrated Logistics Inc.	23-040-091-027-069-15	PERSONAL	2005	2017	\$143,200	\$2,070.90
2005-528	Yazaki North America Inc.	23-040-091-028-220-11	REAL	2005	2017	\$1,072,600	\$31,600.51
2005-528	Yazaki North America Inc.	23-040-091-028-220-15	PERSONAL	2005	2017	\$53,000	\$766.46
2015-175	Munters Corporation	23-040-091-028-230-11	REAL	2015	2023	\$50,000	\$1,473.08
2006-039	DJV Properties LLC	23-040-091-028-420-11	REAL	2006	2018	\$620,500	\$18,280.92
2012-306	Superior Asphalt Inc.	23-040-091-033-400-11	REAL	2013	2025	\$409,600	\$12,067.47
2012-306	Superior Asphalt Inc.	23-040-091-033-400-15	PERSONAL	2013	2025	\$681,600	\$9,857.03
2008-284	Fleet Image	23-040-091-046-200-15	PERSONAL	2008	2021	\$5,600	\$80.98
<b>TOTAL</b>						<b>\$25,273,004</b>	<b>\$726,137.49</b>
<b>**INDUSTRIAL FACILITY REPORT -- Frozen Value</b>							
2005-527	Ryder Integrated Logistics Inc.	23-040-091-027-049-11	REAL	2006	2017	\$4,829,950	

\*EMPP = Eligible Manufacturing Personal Property Exemption





# SCHEDULE OF OFFICIALS

CHARTER TOWNSHIP OF DELTA

## TOWNSHIP BOARD

Kenneth R. Fletcher..... Supervisor  
 Howard Pizzo.....Treasurer  
 Mary R. Clark.....Clerk  
 Andrea M. Cascarilla.....Trustee  
 Dennis Fedewa.....Trustee  
 Karen Mojica.....Trustee  
 Deana Newman.....Trustee

## DEPARTMENT DIRECTORS

Brian Reed, Township Manager

Jeffrey Anderson.....Finance Director  
 Ted Droste.....Assessing/Building Director  
 Ernie West.....Township Engineer  
 Mark Graham.....Planning Director  
 John Clark.....Fire Chief  
 Marcus Kirkpatrick.....Parks, Recreation and Cemeteries Director  
 Richard Kane.....Utilities Director  
 Dave Marquette.....Technology Director

Lt. Mark Wriggelsworth.....Delta Patrol Commander  
 Mary Rzepczynski .....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** became Delta Township's Supervisor in November of 2008, and is currently serving his third 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.

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.

## SCHEDULE OF OFFICIALS

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.

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

### DELTA TOWNSHIP CLERK



**Mary R. Clark** became Delta Township's Clerk by Board appointment in October of 2011, and was elected Township Clerk on November 6, 2012, and reelected in November, 2016.

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

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

- Capitol Area Municipal Clerks Association Board of Directors
- Municipal Association of Municipal Clerks Legislative Committee.
- 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

## SCHEDULE OF OFFICIALS

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.

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

### DELTA TOWNSHIP TREASURER



**Howard Pizzo** was re-elected Treasurer of Delta Township in 2016 to a third term. Mr. Pizzo represents the Township on the Eaton County Transportation Authority (EATRAN) and currently serves as Secretary of the Delta Side Business Association and Treasurer of Delta-Waverly Rotary. Howard is committed to the effective management of government funds in accordance with Michigan state law. He is proud of the Township Board's accomplishments and what they have implemented in the past six years, which include:

- Improving funding of retiree's health insurance liability to 80% and committed to a plan to bring the reserve to a full 100% before 2020.
- A strategic plan that focuses on revitalizing the Saginaw Highway business corridor and promoting economic development in Delta Township.
- A purchasing policy requiring competitive bidding to assure the lowest cost for quality goods and services.
- A code of ethics policy to encourage ethical behavior for elected officials and employees.
- A policy on disposal of obsolete township property, to assure the best return to the township while protecting the integrity of those involved.
- Support for the General Fund Balance Policy that sets a critical goal to maintain a minimum six month balance for operation and maintenance expense.
- Establishing shared service agreements for assessment services with Grand Ledge, fire and ambulance service for the Looking Glass Fire Department and reaching out to the Greater Lansing area to find other cost saving regional initiatives to improve services and save public funds.

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

Mr. Pizzo has an accounting degree from MSU, over 35 years of government financial management experience while being a Certified Government Financial Manager, (CGFM). In 2006 he received the Excellence in Government Leadership Award from the National Association of Government Accountants.

## SCHEDULE OF OFFICIALS

He was also recognized for financial leadership by local chapters of the Association of Government Accountants and the American Society for Public Administration.

Mr. Pizzo and his wife Nell have lived in the township since 1975. Their two daughters graduated from Waverly Community Schools. They are members of Riverview West Church, and volunteer in the community to help make Delta Township a better place to live, work and play.

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

### DELTA TOWNSHIP TRUSTEES



**Andrea M. Cascarilla** was elected Delta Township Trustee on November 8, 2016. 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 on 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.

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

## SCHEDULE OF OFFICIALS



**Dennis Fedewa** was elected Delta Township Trustee in November, 2012 and is serving his second term, having been reelected in November, 2016. 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 a M.A. degree in Public Administration from Western Michigan University.

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

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

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

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

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



**Karen Mojica** was elected Delta Township Trustee in November, 2012 and is serving her second term, having been reelected in November, 2016.

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

Karen is excited to be part of the decisions that have helped shape the community in which she lives. She believes Delta Township families should be able to walk, or bike, to well-developed neighborhood parks. She also believes the expansion of public transportation is an important asset to the community, helping residents and non-residents get to work and shop in township businesses.

In addition, Karen supports ideas that promise to bring in new businesses, and clean-up the façades of buildings along the Saginaw Highway corridor.

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

## SCHEDULE OF OFFICIALS



**Deana Newman** was elected Delta Township Trustee on November 8, 2016.

Deana currently serves as a Senior Health Policy Analyst for a non-profit public health organization; holds both a Master of Public Health and Master of Health Communication degrees from Michigan State University; a Bachelor of Science in Perfusion Technology from Rush University; and a Bachelor of Science in Biology from Kentucky State University (Magna Cum Laude) where she served as president for the local chapter of Alpha Kappa Mu National Honor Society. Upon being selected by the Chi Epsilon Omega Chapter of Alpha Kappa Alpha Sorority, Incorporated, to serve as president, her achievements and accomplishments attained during her tenure caught the eye of leadership on the international level, which led her to be appointed to leadership roles on the regional level as well. She recently completed a two-year fellowship with the Scott-Hawkins Leadership Institute sponsored by The Links, Incorporated and was recently elected as the incoming president for the Lansing/East Lansing (MI) Chapter.

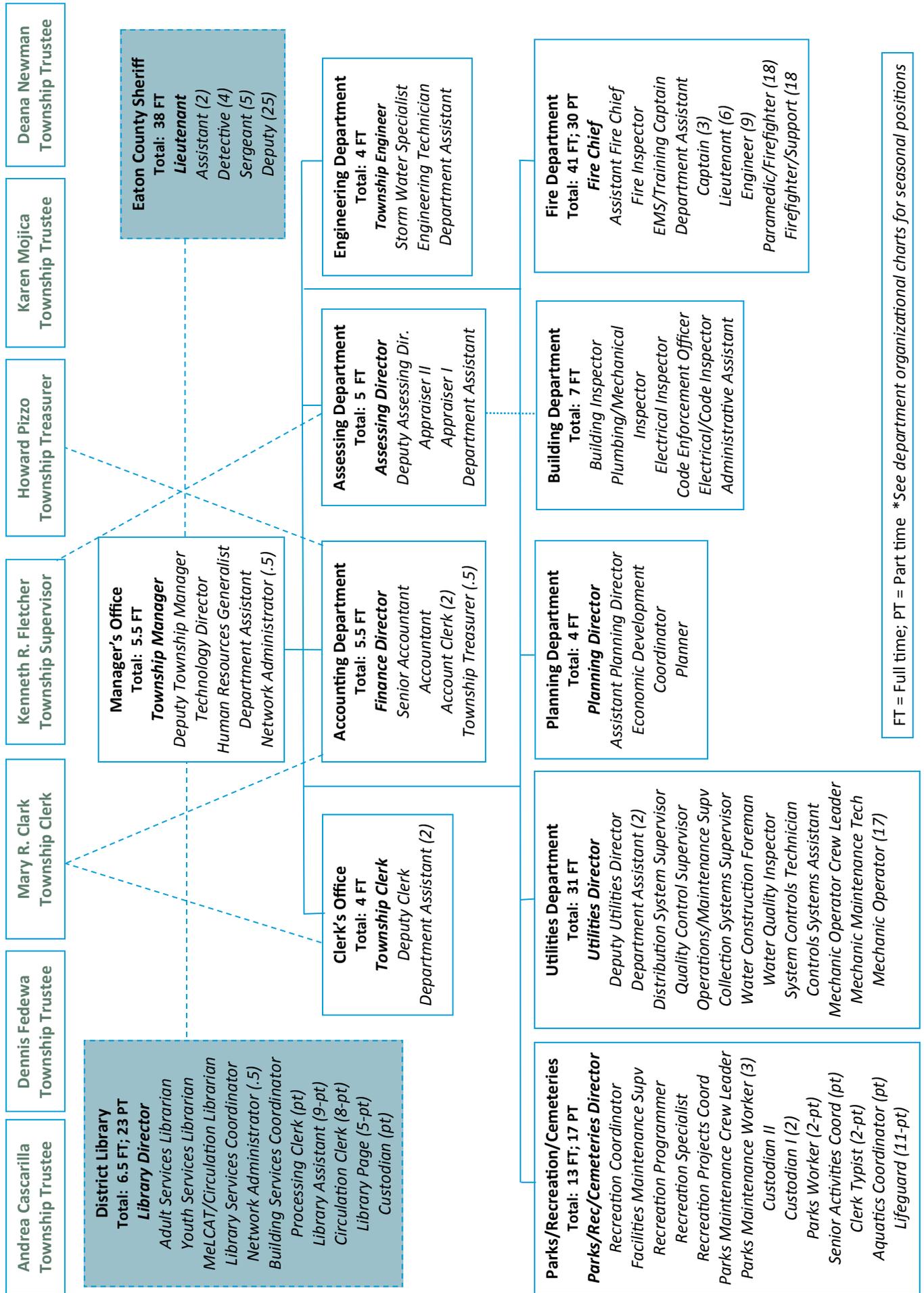
Having over a decade of combined responsibilities as a medical professional, researcher, public health advocate, freelance health and wellness writer for several non-profit organizations within the Mid-Michigan Region, Deana is additionally passionate in community engagement and advocating for the basic necessity of healthy living environments for everyone.

Deana feels a great community begins with the collective growth from those who reside within and the adhesiveness of togetherness can only strengthen through actively listening and understanding the requirements of every stakeholder involved.

Her life and professional experiences, coupled with, understanding the importance of viewing all policies through the lens of health, have prepared her for innovative leadership within the community of Delta Township. Creating a space for open dialogue with every stakeholder will remain her number one priority to successfully attain feasible goals with continuous positive outcomes.

Deana, 39, is a thirteen-year resident of the Greater Lansing Area, with the last ten years spent as a resident of Delta Township. She resides in the Ashford Manor subdivision with her husband David, their daughter Lola, and Coltrane the family Schnauzer.

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



# TOWNSHIP BOARD STRATEGIC PLAN

## Current Mission Statement:

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

## I. Economic Development

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

### Strategy:

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

## II. Community Identity/Involvement Neighborhoods

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

### Strategy:

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

## III. Good Governance

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

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

**Strategy:**

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

**IV. Identity & Branding**

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

**Strategy:**

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

**V. Parks & Paths**

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

**Strategy:**

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

## **VI. Infrastructure**

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

### **Strategy:**

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



<b>Total Township Budget 2017</b>
<b>\$29,632,499</b>

<b>General Fund</b>
<b>\$17,503,226</b>

Township Board \$99,520	Manager's Office \$480,024	Clerk's Office \$505,969	Information Technology \$304,484	Accounting/ Treasurer \$562,443
Assessing \$595,751	Township Hall & Grounds \$447,858	General Activity \$857,910	Cemeteries \$185,481	Sheriff's Department \$3,161,723
Fire \$2,158,885	Fire- LGRFA & EOC \$461,610	Ambulance \$2,900,700	Building \$672,918	Recycling \$98,443
Drains \$268,025	Roads \$435,000	Engineering \$428,069	Street Lighting \$594,997	Planning \$414,901
	Parks & Recreation \$1,616,660	EDC \$105,355	Capital Improvement \$146,500	

<b>Enterprise Funds</b>
<b>\$9,891,348</b>

Sewer \$4,305,723	Water \$5,585,625
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<b>Special Revenue Funds</b>
<b>\$2,237,925</b>

Ambulance Fund \$1,617,700	Cap. Projects \$176,000
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EDC Fund \$53,900	Debt Service Fund \$390,325
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**DELTA TOWNSHIP**

**2017 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
<b>REVENUES BY SOURCE</b>							
Taxes	7,341,418	1,326,480					8,667,898
Main, Capital & Other Charges			115,000	130,000			245,000
Water & Sewer Sales			4,002,150	5,430,250			9,432,400
Licenses/Permits	683,200						683,200
State Revenue Sharing	2,578,636						2,578,636
Fees & Charges	3,881,238						3,881,238
Interest	200,000	25,000	76,500	72,800	500	25,200	400,000
Other Charges for Service	1,028,770			208,500	390,000		1,627,270
Miscellaneous	104,000		79,500				183,500
Transfers-In	1,697,700					146,500	1,844,200
<b>TOTAL REVENUES</b>	<b>17,514,962</b>	<b>1,351,480</b>	<b>4,273,150</b>	<b>5,841,550</b>	<b>390,500</b>	<b>171,700</b>	<b>29,543,342</b>
<b>EXPENDITURES BY OBJECT</b>							
Personnel Services	9,587,587	97,000	2,542,363	908,415		900	13,136,265
Supplies	559,075		445,200	2,621,400			3,625,675
Services	5,802,724		855,660	528,910		53,000	7,240,294
Insurance	90,210		102,500	35,000			227,710
Education & Training	205,830						205,830
Capital Outlay	1,111,300		360,000	195,000			1,666,300
Refunds and Other							
Bond/Debt Expense				1,296,900	390,325		1,687,225
Transfers Out	146,500	1,520,700				176,000	1,843,200
<b>TOTAL EXPENDITURES</b>	<b>17,503,226</b>	<b>1,617,700</b>	<b>4,305,723</b>	<b>5,585,625</b>	<b>390,325</b>	<b>229,900</b>	<b>29,632,499</b>
Excess Revenues Over Expenditures	11,736	(266,220)	***	***	175	(58,200)	
Beginning Unreserved Fund Balance	14,595,745	2,028,921			34,092	1,891,894	
<b>ENDING FUND BALANCE</b>	<b>14,607,481</b>	<b>1,762,701</b>	<b>***</b>	<b>***</b>	<b>34,267</b>	<b>1,833,694</b>	<b>-</b>

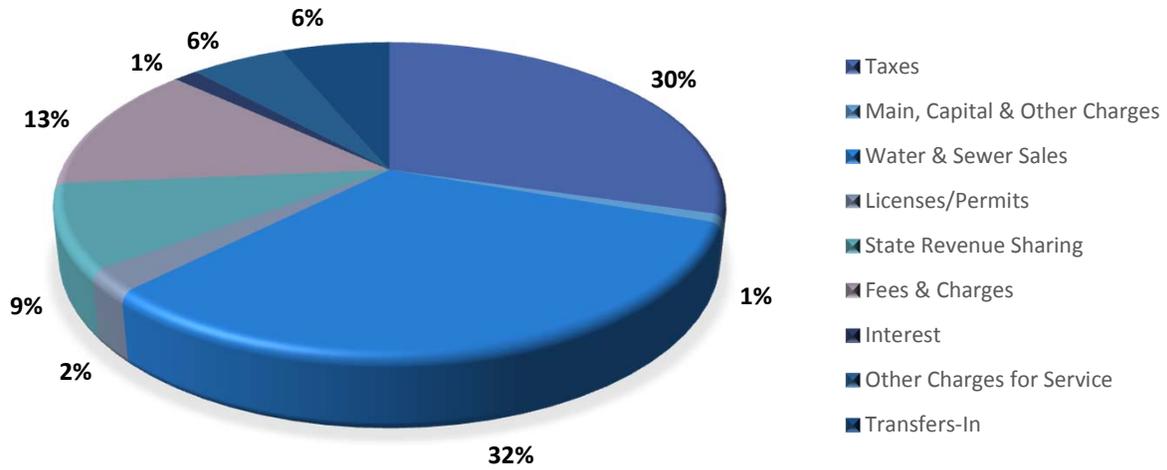
\* Other Non-major Governmental (EDC, Capital Projects)

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

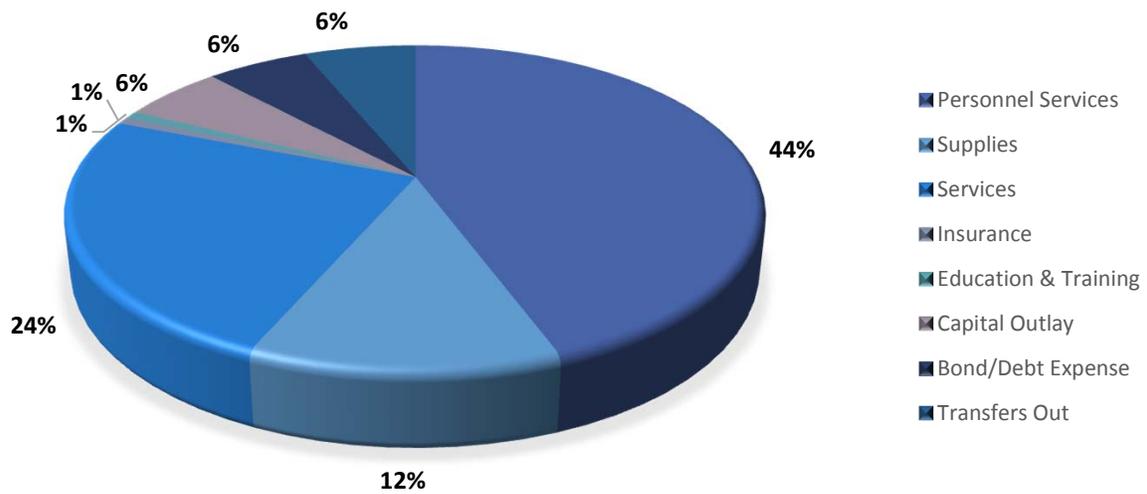
DELTA TOWNSHIP

2017 BUDGET SUMMARY - ALL FUNDS  
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



**DELTA TOWNSHIP**  
**2017 BUDGET SUMMARY - ALL FUNDS**  
**REVENUES, EXPENDITURES, AND FUND BALANCE**

REVENUES BY SOURCE	Governmental Funds						Enterprise Funds						Total All Funds	
	General Fund		Paramedic Fund		Non-major Funds		Water Fund		Sewer Fund					
	2015 Actual	2016 Projected	2015 Actual	2016 Projected	2015 Actual	2016 Projected	2015 Actual	2016 Projected	2015 Actual	2016 Projected	2015 Actual	2016 Projected	2015 Actual	2016 Projected
Taxes	7,005,441	7,202,300	1,249,460	1,315,000			327,060	125,000	162,493	120,000	115,000	8,254,901	8,517,300	8,667,898
Main, Capital & Other Charges												489,553	245,000	245,000
Water & Sewer Sales							5,232,262	5,230,000	3,961,884	3,906,000	4,002,150	9,194,145	9,136,000	9,432,400
Licenses/Permits	1,012,530	709,100										1,012,530	709,100	683,200
State Revenue Sharing	2,533,410	2,664,127										2,533,410	2,664,127	2,578,636
Fees & Charges	3,894,147	3,762,345										3,894,147	3,762,345	3,881,238
Interest	148,965	190,000										372,943	434,150	400,000
Other Charges for Service	971,745	1,007,025	30,837	25,000	16,939	23,750	90,546	94,000	85,656	101,400	76,500	2,385,562	1,643,075	1,627,270
Miscellaneous	423,010	139,400			387,550	432,550	1,026,267	203,500		208,500		823,342	246,400	183,500
Transfers-In	1,499,598	1,416,893			146,500	146,500	4,568		395,763	107,000	79,500	1,646,098	1,563,393	1,844,200
<b>TOTAL REVENUES</b>	<b>17,488,847</b>	<b>17,091,190</b>	<b>1,280,297</b>	<b>1,340,000</b>	<b>550,989</b>	<b>602,800</b>	<b>6,680,703</b>	<b>5,652,500</b>	<b>4,605,796</b>	<b>4,234,400</b>	<b>4,273,150</b>	<b>30,606,632</b>	<b>28,920,890</b>	<b>29,543,342</b>
<b>EXPENDITURES BY OBJECT</b>														
Personnel Services	9,047,796	9,454,227	86,075	99,600	150	900	768,714	807,925	2,193,039	2,305,158	2,542,363	12,095,774	12,667,810	13,136,265
Supplies	591,689	604,250					2,496,761	2,538,800	383,141	440,700	445,200	3,471,591	3,583,750	3,625,675
Services	5,913,205	5,846,643			9,244	3,000	624,904	521,450	823,112	864,105	855,660	7,370,465	7,235,198	7,240,294
Insurance	86,080	85,780					33,210	35,000	96,785	101,500	102,500	216,075	222,280	227,710
Education & Training	171,780	191,690										171,780	191,690	205,830
Capital Outlay	895,500	762,100										895,500	1,236,100	1,666,300
Depreciation							1,065,262		1,077,948					
Refunds and Other														
Bond/Debt Expense														
Transfers Out	146,500	146,500			388,300	432,875	353,668	1,341,764	12,974			754,943	1,774,639	1,687,225
<b>TOTAL EXPENDITURES</b>	<b>16,852,550</b>	<b>17,091,190</b>	<b>1,470,503</b>	<b>1,454,493</b>	<b>510,094</b>	<b>497,775</b>	<b>5,342,519</b>	<b>5,311,939</b>	<b>4,586,999</b>	<b>4,118,463</b>	<b>4,305,723</b>	<b>26,619,455</b>	<b>28,473,860</b>	<b>29,632,499</b>
<b>Excess Revenues Over Expenditures</b>	<b>636,297</b>	<b>(0)</b>	<b>(190,206)</b>	<b>(114,493)</b>	<b>(40,895)</b>	<b>105,025</b>	<b>(1,338,184)</b>	<b>340,561</b>	<b>18,797</b>	<b>115,937</b>	<b>(32,573)</b>	<b>3,987,177</b>	<b>447,030</b>	<b>(89,157)</b>

**DELTA TOWNSHIP**

**2017 FUND SUMMARY HISTORY - ALL FUNDS**

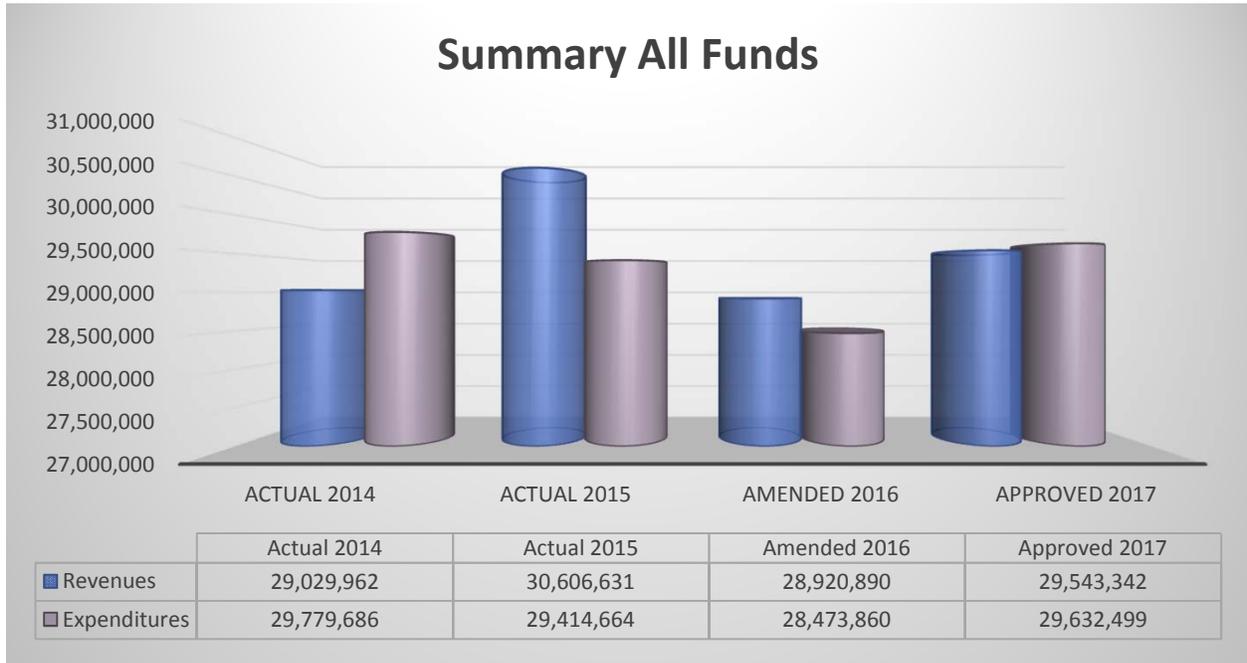
	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b><u>Revenue Summary</u></b>				
General Fund	17,113,566	17,488,847	17,091,190	17,514,962
Ambulance Fund	1,276,420	1,280,297	1,340,000	1,351,480
Capital Projects Fund	178,882	161,674	168,500	170,500
EDC Funds	1,887	1,017	1,250	1,200
Debt Service Fund	392,961	388,298	433,050	390,500
Sewer Fund	4,282,034	4,605,796	4,234,400	4,273,150
Water Fund	5,784,211	6,680,703	5,652,500	5,841,550
<b><i>Total Revenue</i></b>	<b>29,029,962</b>	<b>30,606,631</b>	<b>28,920,890</b>	<b>29,543,342</b>
<b><u>Expenditures Summary</u></b>				
Trustees	85,921	88,358	90,204	99,520
Manager's Office	470,667	265,557	453,134	480,024
Clerk	520,695	453,804	569,002	505,969
Information Technology	204,796	223,584	248,391	304,484
Accounting/Treasurer	511,281	557,509	566,544	562,443
Assessing	535,326	524,519	580,816	595,751
Township Hall & Grounds	421,475	432,445	430,397	447,858
General Activity	2,904,551	1,227,673	967,650	857,910
Cemetery Activity	182,883	167,330	221,237	185,481
Police Activity	3,064,810	3,125,413	3,131,911	3,161,723
Fire	2,359,006	2,602,526	2,235,392	2,158,885
Fire - LGRFA	368,266	378,316	402,689	442,110
Emergency Operations Center	28,770	20,550	21,000	19,500
Building	709,800	632,766	643,282	672,918
Public Works (Recycling)	116,034	73,258	78,012	98,443
Drains Activity	216,652	210,779	252,910	268,025
Roads Activity	193,116	383,475	386,000	435,000
Engineering Activity	298,702	296,703	399,764	428,069
Street Lighting Activity	538,489	585,343	600,635	594,997
Ambulance Activity	2,477,132	3,217,371	2,674,893	2,900,700
Planning	362,284	338,112	384,406	414,901
Parks & Recreation	1,261,135	1,453,497	1,504,367	1,616,660
EDC Activity	90,001	99,158	102,054	105,355
Capital Improvement Transfer	146,500	146,500	146,500	146,500
<b><i>Total General Fund Expenditures</i></b>	<b>18,068,290</b>	<b>17,504,548</b>	<b>17,091,190</b>	<b>17,503,226</b>

**DELTA TOWNSHIP**

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**2017 FUND SUMMARY HISTORY - ALL FUNDS**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
Ambulance Fund	1,216,054	1,470,503	1,454,493	1,617,700
Capital Projects Fund	469,000	112,400	61,000	176,000
EDC Funds	9,936	9,394	3,900	53,900
Debt Service Fund	392,300	388,300	432,875	390,325
Sewer Fund	4,614,851	4,586,999	4,118,463	4,305,723
Water Fund	5,009,255	5,342,519	5,311,939	5,585,625
<b>Total Expenditures - All Funds</b>	<b>29,779,686</b>	<b>29,414,664</b>	<b>28,473,860</b>	<b>29,632,499</b>



**DELTA TOWNSHIP**

**2017 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Approved	Requested
		2014	2015	2016	2017
<b>101</b>	<b><u>Trustees</u></b>				
	Supervisor - PT	1	1	1	1
	Trustees - PT	4	4	4	4
	Total Part-time	5	5	5	5
	<b>Total FTE</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>172</b>	<b><u>Manager's Office</u></b>				
	Township Manager	1	1	1	1
	Deputy Township Manager	1	1	1	1
	Human Resources Generalist	1	1	1	1
	Department Assistant (Secretary)	1	1	1	1
	Total Full-time	4	4	4	4
	<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>215</b>	<b><u>Clerk's Office</u></b>				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Assistant (Secretary)	2	2	2	2
	Total Full-time	4	4	4	4
	<b>Total FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>228</b>	<b><u>Information Technology</u></b>				
	(GIS/IT Administrator) Technology Director	1	1	1	1
	Network Administrator (GIS/IT (Technician) Systems Engineer)	0.5	0.5	0.5	0.5
	Total Full-time	1.5	1.5	1.5	1.5
	<b>Total FTE</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>253</b>	<b><u>Accounting/Treasurer</u></b>				
	Township Treasurer - PT	1	1	1	1
	Finance Director	1	1	1	1
	Account Clerk II	2	2	2	2
	Accountant	2	2	2	2
	Total Full-time	5	5	5	5
	Total Part-time	1	1	1	1
	<b>Total FTE</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>257</b>	<b><u>Assessing Department</u></b>				
	Assessing Director	1	1	1	1
	Deputy Township Assessor	1	1	1	1
	Appraiser I	1	1	1	1
	Appraiser II	1	1	1	1
	Department Assistant (Secretary)	1	1	1	1
	Total Full-time	5	5	5	5
	Total Part-time	0	0	0	0
	<b>Total FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**DELTA TOWNSHIP**

**2017 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Approved	Requested
		2014	2015	2016	2017
<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	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
	<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>276</b>	<b><u>Cemetery</u></b>				
	Facilities (Cemetery) Maintenance Supervisor	0.5	0.5	0.5	0.5
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
	<b>Total FTE</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>336</b>	<b><u>Fire Department</u></b>				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	Fire Inspector	1	1	1	1
	Department Assistant (Secretary)	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	3	3	3	3
	Engineer	6	6	6	6
	Paramedic/Firefighter	1	1	1	1
	<i>Firefighter/EMT - PT</i>	<i>25</i>	<i>18</i>	<i>18</i>	<i>18</i>
	Total Full-time	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>
	<i>Total Part-time</i>	<i>25</i>	<i>18</i>	<i>18</i>	<i>10</i>
	<b>Total FTE</b>	<b>28.5</b>	<b>25</b>	<b>25</b>	<b>21</b>
<b>336.333</b>	<b><u>Fire Department (LGRFA)</u></b>				
	Paramedic/Firefighter	3	3	3	3
	<i>Firefighter/EMT - PT</i>	<i>0</i>	<i>3</i>	<i>3</i>	<i>3</i>
	Total Full-time	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
	<i>Total Part-time</i>	<i>0</i>	<i>3</i>	<i>3</i>	<i>3</i>
	<b>Total FTE</b>	<b>3</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>721</b>	<b><u>Planning Department (Division)</u></b>				
	Planning Director	1	1	1	1
	Assistant Director (Senior Planner)	1	1	1	1
	Planner	1	1	1	1
	Total Full-time	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
	<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>371</b>	<b><u>Building Department (Division)</u></b>				

**DELTA TOWNSHIP**

**2017 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Approved	Requested
		2014	2015	2016	2017
	Administrative Assistant	1	1	1	1
	Building Inspector	1	1	1	1
	Mechanical/Plumbing Inspector	1.5	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/Plumb. Inspector - PT</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Total Full-time	6.5	6	6	6
	Total Part-time	0	0	0	0
	<b>Total FTE</b>	<b>6.5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>447</b>	<b>Engineering Department (Division)</b>				
	Department Assistant (Secretary)	1	1	1	1
	Engineering Technician	2	2	1	1
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Engineer	0	0	1	1
	<i>Engineer (PT)</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
	Total Full-time	3.5	3.5	3.5	3.5
	Total Part-time	2	2	2	0
	<b>Total FTE</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>3.5</b>
<b>728</b>	<b>Economic Development (Division)</b>				
	Economic Development Coordinator	1	1	1	1
	Total Full-time	1	1	1	1
	<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>442</b>	<b>Recycling</b>				
	<i>Parks Maintenance Worker - PT</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	Total Part-time	2	2	2	2
	<b>Total FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>651</b>	<b>Ambulance</b>				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	EMS/Training Captain	1	1	1	1
	Lieutenant	0	0	0	3
	Engineer	6	6	6	3
	Paramedic/Firefighter	14	14	14	14
	<i>Firefighter/EMT - PT</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Total Full-time	22	22	22	22
	Total Part-time	0	0	0	0

**DELTA TOWNSHIP**

**2017 PERSONNEL SCHEDULE**

Cost Center	Position	Actual		Approved	Requested
		2014	2015	2016	2017
	<b>Total FTE</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>751</b>	<b><u>Parks &amp; Recreation</u></b>				
	Parks/Recreation/Cemeteries Director	1	1	1	1
	Recreation Coordinator	1	1	1	1
	Recreation Programmer	1	1	1	1
	Recreation Specialist	1	1	1	1
	Facilities (Parks) Maintenance Supervisor	0.5	0.5	0.5	0.5
	Parks Maintenance Crewleader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Recreation Projects Coordinator	0	0	1	1
	Department Assistant (Secretary)	1	1	0	0
	<i>Senior Activities Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Clerk Typist - PT</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	<i>Aquatics Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Lifeguard - PT</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>
	Total Full-time	8.5	8.5	8.5	8.5
	Total Part-time	15	15	15	15
	<b>Total FTE</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
	<b>General Fund - Full-time</b>	<b>87.5</b>	<b>87</b>	<b>87</b>	<b>87</b>
	<b>General Fund - Part-time</b>	<b>50</b>	<b>46</b>	<b>46</b>	<b>36</b>
	<b>General Fund - Total FTE</b>	<b>112.5</b>	<b>110</b>	<b>110</b>	<b>105</b>
<b>590-527</b>	<b><u>Sewer Division</u></b>				
	Utilities Director	0.5	0.5	0.5	0.5
	Department Assistant (Secretary)	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)	1	0.5	0.5	0.5
	Mechanic Operator Crewleader	1	1	1	1
	Mechanic Operator	14.5	14.5	14.5	14.5
	Mechanic Maintenance Technician (Main Tech Op)	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Control Systems Assistant	0	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
	<i>Utilities Maintenance Worker - Seasonal</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	Total Full-time	24.5	24	24	24
	Total Part-time	2	2	2	2
	<b>Total FTE</b>	<b>25.5</b>	<b>25</b>	<b>25</b>	<b>25</b>

**DELTA TOWNSHIP**

**2017 PERSONNEL SCHEDULE**

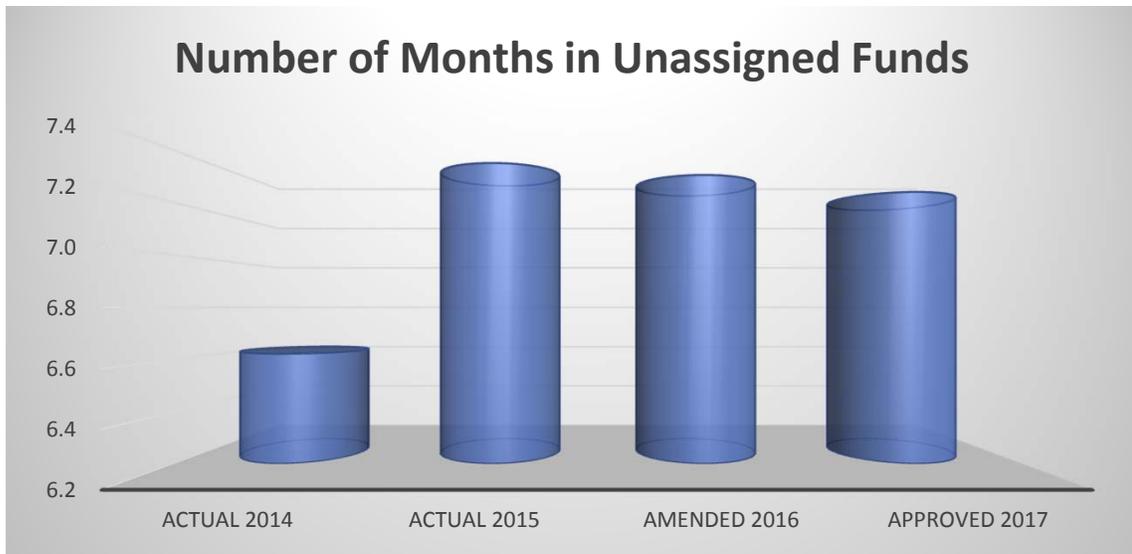
Cost Center	Position	Actual		Approved	Requested
		2014	2015	2016	2017
<b>591-536</b>	<b><u>Water Division</u></b>				
	Utilities Director	0.5	0.5	0.5	0.5
	Distribution System Supervisor	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Department Assistant (Secretary)	1	1	1	1
	Mechanic Operator	2.5	2.5	2.5	2.5
	Water Quality Inspector (Comm./Indust. Spec)	0	0.5	0.5	0.5
	Water Construction Foreman	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker -Seasonal</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	Total Full-time	7.5	7.5	7.5	7.5
	Total Part-time	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>118.5</b>	<b>118.5</b>	<b>118.5</b>	<b>118.5</b>
	<b>ALL FUNDS PART-TIME</b>	<b>53</b>	<b>49</b>	<b>49</b>	<b>39</b>
	<b>ALL FUNDS TOTAL FTE</b>	<b>145</b>	<b>143</b>	<b>143</b>	<b>138</b>

**DELTA TOWNSHIP**

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**CALCULATION OF SIX MONTH OPERATING POLICY:**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>TOTAL EXPENDITURES</b>	18,068,290	17,504,548	17,091,190	17,503,226
Less: Capital Outlay/Transfers	(146,500)	(146,499)	(146,498)	(146,497)
Drain Improvements	(216,652)	(210,779)	(252,910)	(268,025)
Road Improvements	(193,116)	(383,475)	(386,000)	(435,000)
Ambulance Activity	(2,477,132)	(3,217,371)	(2,674,893)	(2,900,700)
<b>TOTAL OPERATING</b>	<b>15,034,891</b>	<b>13,546,423</b>	<b>13,630,889</b>	<b>13,753,004</b>
Six Months Operating Expenses	7,517,446	6,773,212	6,815,445	6,876,502
Projected Unassigned Fund Balance	8,244,452	8,374,461	8,374,461	8,386,197
<b>Actual # of Mos. in Unassigned</b>	<b>6.6</b>	<b>7.4</b>	<b>7.3</b>	<b>7.2</b>



# DELTA TOWNSHIP

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## 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 2017 budget. Major Governmental funds include the General Fund and Paramedic Fund.

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

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

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

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

Proprietary Funds (Enterprise/Internal Service Funds): The propriety fund category includes the Enterprise Funds. All propriety funds of the township have been appropriated in the 2017 budget.

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

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

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

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

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

**DELTA TOWNSHIP**

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

<i><b>Fund # Fund Name</b></i>	<b>2016 Fund Balance</b>	<b>2017 Budgeted Revenue</b>	<b>2017 Budgeted Expenditures</b>	<b>2017 Est. Fund Balance</b>
<b>GENERAL FUND</b>				
101 Unassigned	8,374,461	17,514,962	17,503,226	8,386,197
101 Assigned/Restricted	6,221,284			6,221,284
<b>SPECIAL REV. FUNDS</b>				
210 Ambulance Fund	2,028,921	1,351,480	1,617,700	1,762,701
244 Economic Development Corp. Fund	95,890	1,200	53,900	43,190
Total Special Revenue Funds	2,124,811	1,352,680	1,671,600	1,805,891
<b>OTHER FUND TYPES</b>				
404 Capital Projects Fund	1,796,004	170,500	176,000	1,790,504
301 General Debt Fund	34,092	433,050	432,875	34,267
<b>Total Fund Balance - All Government Funds</b>	<b>18,550,652</b>	<b>19,471,192</b>	<b>19,783,701</b>	<b>18,238,143</b>

# DELTA TOWNSHIP

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## FINANCIAL POLICIES

### **Budget Document Policy**

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

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

### **Balanced Budget**

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

### **Township Budget Requirements**

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

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

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

### **Investment Policy**

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

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## 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 2017 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

## DELTA TOWNSHIP

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

- Any changes made to the requested amounts are incorporated in to 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 2017 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 2017, Management consistently looks out three to five years and uses these projections to help make current decisions.

## DELTA TOWNSHIP

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### BUDGET CALENDAR FISCAL YEAR 2017

DATE	ACTION
Wednesday, July 6, 2016	Finance Director reviews budget procedures with Department Directors.
Monday, July 18 through Friday, August 5, 2016	Department Directors prepare departmental budget requests.
Monday, July 18 through Friday, August 12, 2016	Department Directors prepare written reports of measurable goals and objectives for 2017.
Monday, August 8 through Friday August 12, 2016	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.
Thursday, September 1, 2016	Preliminary budget document is delivered to the Township Board.
Monday, September 12 through Monday, October 10, 2016	Staff reviews proposed budget document with Township Board.
No later than Friday, September 30, 2016	Tax levy for the 2016 winter tax roll is forwarded to Eaton County Clerk.
Monday, October 3, 2016	Township Board sets a public hearing for the FY 2017 budget proposal.
Monday, October 17, 2016	Township Board adopts FY 2017 budget.
Sunday, January 1, 2017	New budget year begins.

**DELTA TOWNSHIP**

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**GENERAL FUND REVENUE PROJECTIONS**

**Detail of Fund Revenues**

**Fiscal Year Ending December 31**

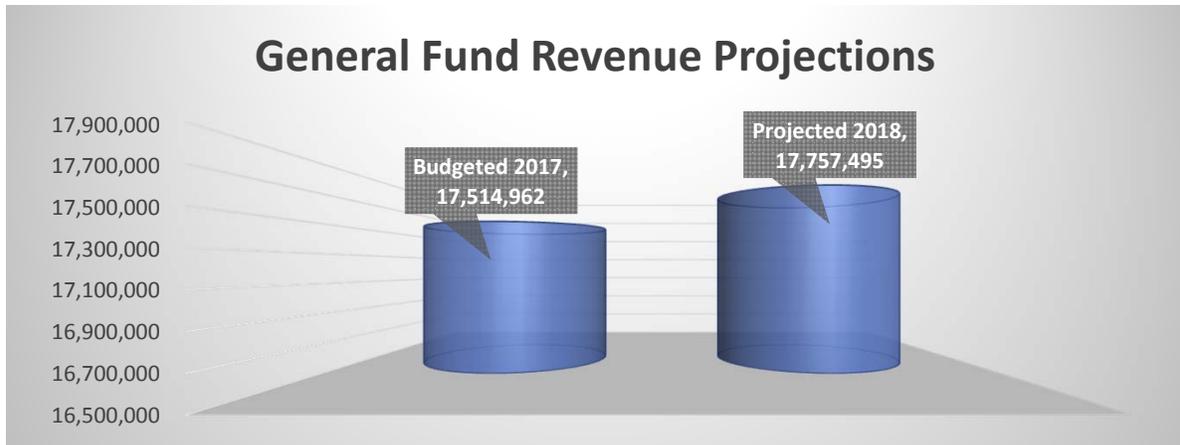
<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>	<b>Projected 2018</b>
404	Current Taxes - Real	5,785,680	5,901,394
410	Current Taxes - Personal	662,433	625,682
426	Other Tax Related Revenue	790,000	795,000
427	Mobile Home Space Tax	1,080	1,100
437	Industrial Facilities Tax	102,225	104,270
445	Penalties	17,000	17,500
447	Administration Fees	602,800	620,000
454	Drain Layers Licenses	500	500
456	Sign Permits	4,500	4,500
465	Cable TV Fees	542,000	550,000
468	Telecommunication Act Fees	12,500	13,500
475	Other Business/License Permit	4,000	5,000
477	Building Permits	400,000	400,000
478	Burial Permits	35,000	35,000
479	Heating/Air Conditioning Permits	80,000	85,000
480	Plumbing Permits	42,000	45,000
481	Sewer Permits	5,000	5,000
482	Storm Drain Permits	1,000	1,000
483	Electrical Permits	110,000	115,000
485	Permits - Miscellaneous	-	750
490	Tent Permits	1,200	1,000
529	Grants - Other	19,500	22,000
569	State Grants	49,500	-
574	State Revenue Sharing	2,578,636	2,590,000
580	Contributions-Other Local Units	464,270	465,000
607	Rental Registration	90,000	88,000
608	Rezoning Application Fees	14,000	10,000
609	Z.B.A. Fees	1,000	500
614	Passport Fees	30,000	30,000
625	Fees-Other/Ambulance	1,200,000	1,220,000
625	Fees-Other/Ambulance/Resident	180,000	180,000
625	Ambulance - LGRFA	170,000	170,000
627	Photo Copying	600	600
628	Weed Cutting	5,500	5,500
629	Inspection Fees	15,000	12,000
641	Other Charges for Services Rendered	564,500	580,000
643	Cemetery Lots	15,000	15,000

**DELTA TOWNSHIP**

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

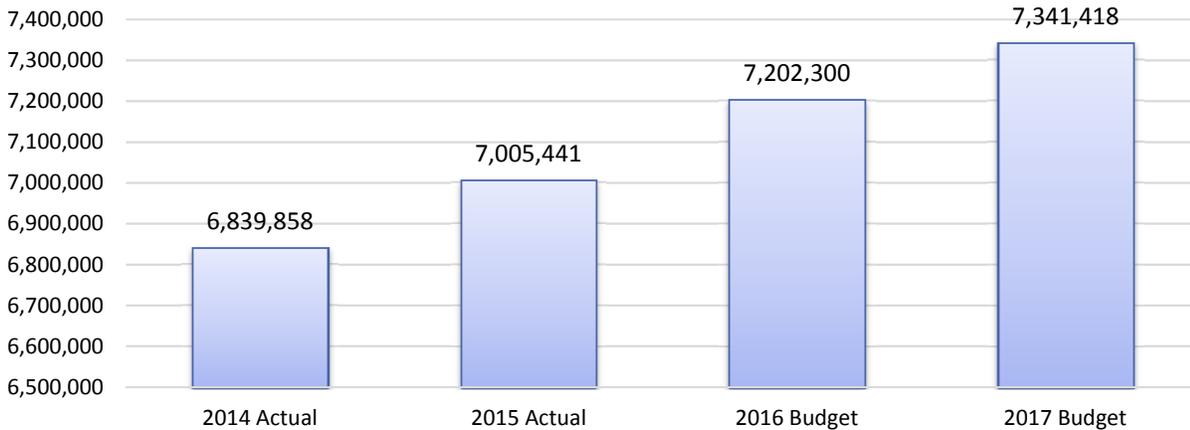
<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>	<b>Projected 2018</b>
651	Use & Admission Fees	13,700	13,700
651	Youth Sports Fees	77,665	78,000
651	Adult Sports Fees	55,430	52,000
651	Aquatic Fees	80,325	81,000
651	Special Events	10,850	11,000
652	Enrichment Center Fees	27,790	28,000
653	Recycling Fees	15,000	15,000
656	Ordinance Fines	115,000	115,000
665	Investment Income	200,000	300,000
667	Rents	60,000	56,000
672	Special Assessments	530,078	555,000
673	Sale of Fixed Assets	7,000	10,000
675	Contributions-Private	19,000	19,000
675	Delta Rocks! Revenue	7,000	7,000
694	Other Miscellaneous	2,000	2,000
699	Appropriations Transfers-IN	1,697,700	1,700,000
<b>Totals</b>		<b>17,514,962</b>	<b>17,757,495</b>



**GENERAL FUND REVENUES  
2017 BUDGET**

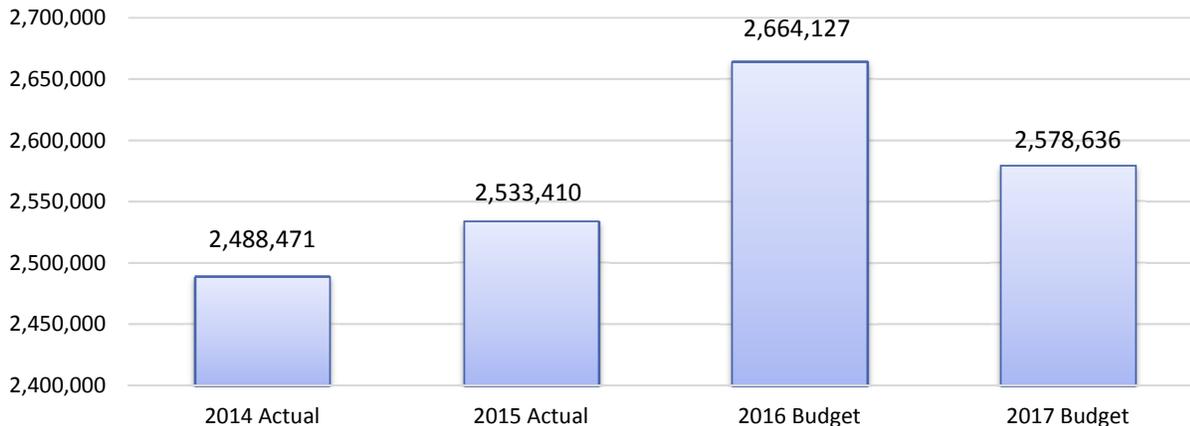
**Property Tax Revenue**

The Township's major source of revenue in the General Fund is generated by property taxes. Property taxes make up 42% of total General Fund revenues for 2017. 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 2017, the General Fund will levy 4.9287 mills on property resulting in tax revenue of \$6,550,338. 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 2017 from these agreements is \$790,000. This is based upon the taxable value of the properties associated with these agreements.



**State Revenue Sharing**

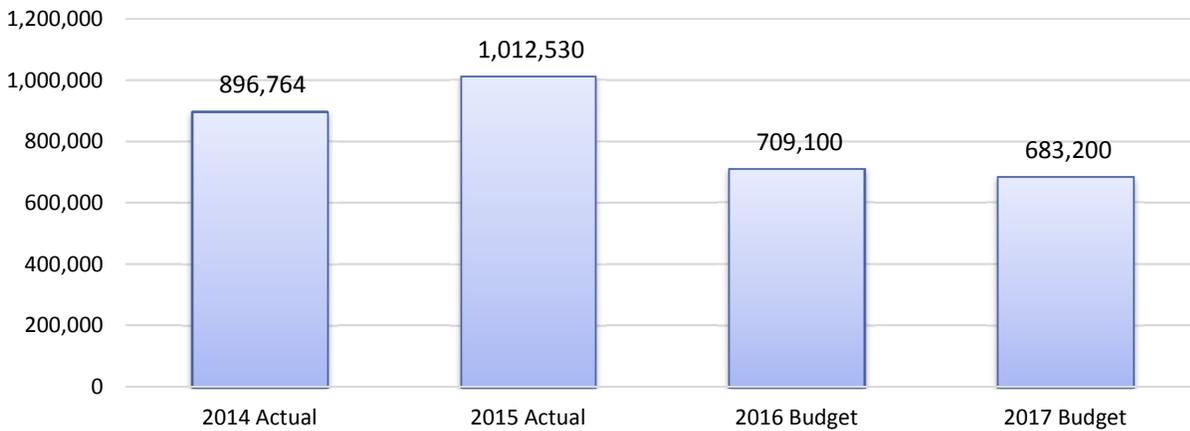
For 2017, the State of Michigan projects a 3% decrease in state revenue sharing for Delta Township. The decrease is due to the less than anticipated collection of the State of MI sales tax revenue during 2016.



**GENERAL FUND REVENUES  
2017 BUDGET**

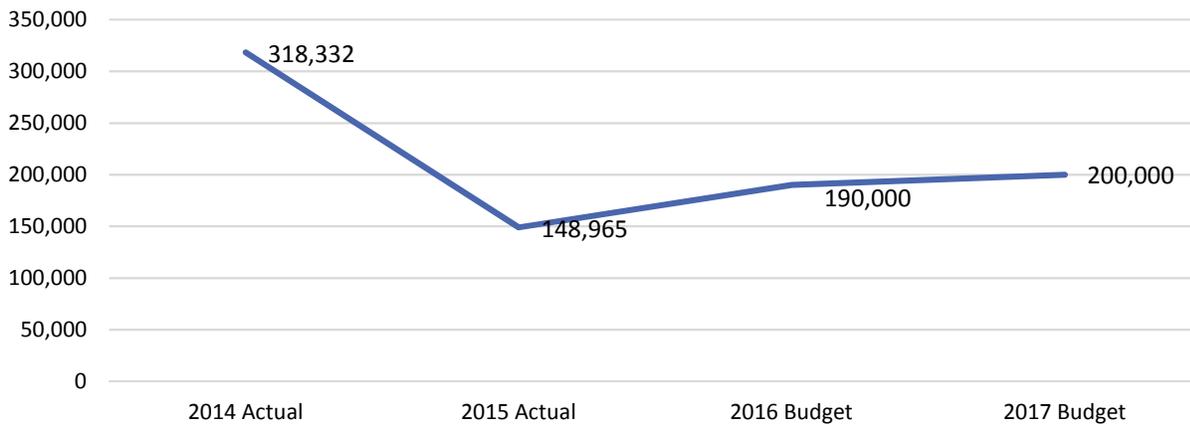
**Licenses and Permits**

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. License and permit revenue has shown steady growth since 2013. While we don't anticipate any large industrial projects for 2017, we do feel building permit revenues will remain strong.



**Investment Income**

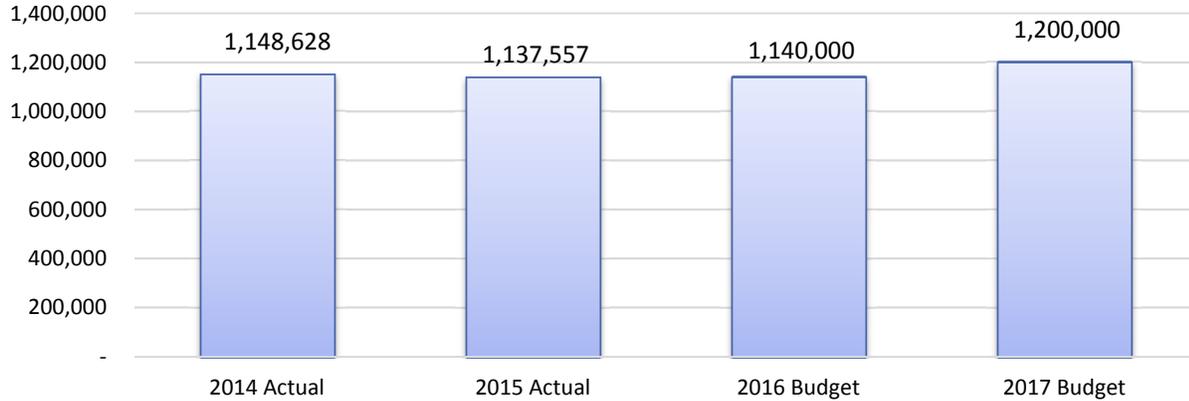
The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy revised by the Township Board in 2016. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current market conditions continue to reflect historic lows in interest rates. While assets available to be invested remain constant, interest rates are projected to remain historically low, resulting in a rate of return of 1%.



**GENERAL FUND REVENUES  
2017 BUDGET**

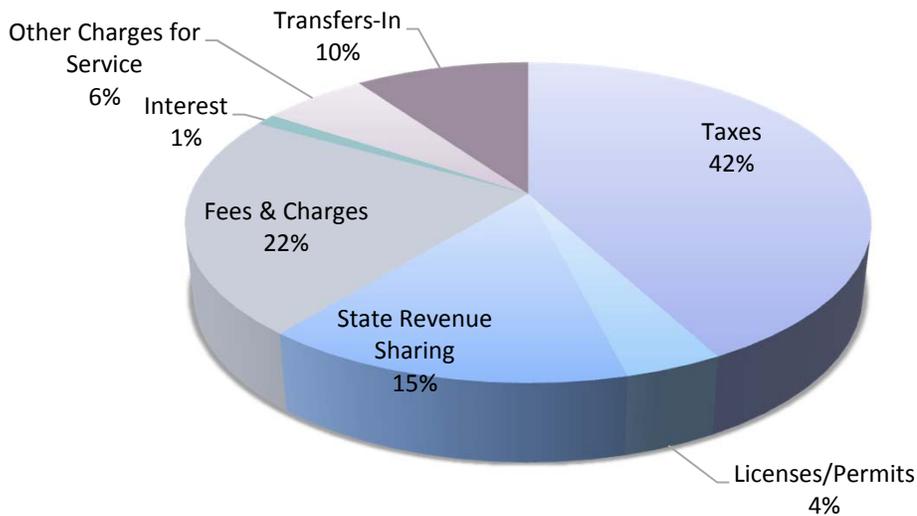
**Ambulance Fees**

Ambulance fees represent funds collected from patients served by Delta Township paramedics. As ambulance runs experience slow to moderate growth, we see this revenue source income at nearly the same rate.



**Total General Fund Revenue**

The proposed 2017 budget reflects an overall increase in General Fund Revenue of 2.7%. This increase is due to increased tax revenues and state shared revenues.



*Sources of General Fund Revenues by Percentage*

**DELTA TOWNSHIP**

**SUMMARY OF TRANSFERS TO GENERAL FUND**

Activity	Reason for Transfer	Transfer From	Actual 2015	Approved 2016	Request 2017
General Activity	Replacement Pool Car	C.P.		21,000	
Fire Department	Replacement Vehicle	C.P.			18,000
Building Department	Replacement Vehicles	C.P.			21,000
Sheriff's Department	Weigh Master Vehicle	C.P.	30,000		
Parks & Recreation	Replace Department Vehicles	C.P.	82,400	40,000	38,000
Clerk's Office	Precinct Computers	C.P.			99,000
<b>Total Capital Projects Transfer to General Fund</b>			<u>112,400</u>	<u>61,000</u>	<u>176,000</u>
Reimbursement for Ambulance Activity Expenses		Ambulance	1,384,428	1,354,893	1,520,700
Cemetery Perpetual Care Interest		Cemetery P/C	2,770	1,000	1,000
Reserved Fund Balance Transfer			-	-	-
<b>TOTAL TRANSFERS TO GENERAL FUND</b>			<u><u>1,499,598</u></u>	<u><u>1,416,893</u></u>	<u><u>1,697,700</u></u>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
<b>404</b>	<b>Current Taxes - Real</b> Includes 70k for MTT refunds.	<b>5,785,680</b>
<b>410</b>	<b>Current Taxes - Personal</b>	<b>662,433</b>
<b>426</b>	<b>Other Tax Related Revenue</b>	<b>790,000</b>
	425 Agreements	<b>610,000</b>
	Income Tax	<b>180,000</b>
<b>427</b>	<b>Mobile Home Space Tax</b>	<b>1,080</b>
<b>437</b>	<b>Industrial Facilities Tax</b>	<b>102,225</b>
<b>445</b>	<b>Penalties and Interest</b>	<b>17,000</b>
<b>447</b>	<b>Administration Fees</b>	<b>602,800</b>
<b>454</b>	<b>Drain Layers Licenses</b>	<b>500</b>
<b>456</b>	<b>Sign Permits</b>	<b>4,500</b>
<b>465</b>	<b>Cable TV Fees</b>	<b>542,000</b>
	Comcast	<b>438,000</b>
	MI Bell	<b>104,000</b>
<b>468</b>	<b>Telecommunications Act Fees</b> Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.	<b>12,500</b>
<b>475</b>	<b>Other Business Licenses and Permits</b> Vendor licenses and liquor transfer licenses.	<b>4,000</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
477	Building Permits	400,000
478	Burial Permits	35,000
479	Heating and Air Conditioning Permits	80,000
480	Plumbing Permits	42,000
481	Sewer Permits	5,000
482	Storm Drain Permits	1,000
483	Electrical Permits	110,000
490	Tent Permits	1,200
529	Grant Revenue Emergency management grant.	19,500
569	State Grants Hawk Meadow bathrooms.	49,500
574	State Revenue Sharing	2,578,636
	Constitutional	2,492,865
	CVTRS	85,771
580	Contributions - Other Local Units	464,270
	City of Grand Ledge Assessing Contract	53,000
	Eaton County Resource Recovery	28,000
	LGRFA Agreement	376,270
	LGRFA Mowing	1,000
	LGRFA Administration Services Contract	6,000
607	Rental Registration	90,000
608	Rezoning Application Fees	15,000

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
614	Passport Fees	30,000
625	Fees-Other/Ambulance	1,200,000
625	Fees-Ambulance/Resident	180,000
625	Ambulance - Looking Glass Regional Fire Authority	170,000
627	Photo Copying	600
628	Weed Cutting	5,500
629	Inspection Fees	15,000
641	<b>Other Charges for Services Rendered</b>	<b>564,500</b>
	Accounting Charges to Utility Funds	290,000
	Administration Fee Charged to Utility Funds	200,000
	Monument Footings	7,000
	Library Reimbursement Charges (Acctg., H.R., P&R)	35,000
	Engineering Charges to Utility Funds	32,500
643	Cemetery Lots	15,000
651	<b>Use &amp; Admission Fees</b>	<b>13,700</b>
	Exercise and related classes.	
651.001	<b>Youth Sports Fees</b>	<b>77,665</b>
	Tennis	2,270
	Golf	2,255
	Baseball	3,395
	Softball	2,495
	T-Ball	6,105
	Soccer	36,020
	Itty Bitty Soccer	2,850
	Youth Basketball	8,275
	Basketball Camp	2,200
	Flag Football	2,800
	Youth Jerseys Sales	9,000

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
<b>651.002</b>	<b>Adult Sports Fees</b>	<b>55,430</b>
	Kickball	7,050
	Volleyball	2,080
	Softball	46,300
<b>651.003</b>	<b>Aquatics Fees</b>	<b>80,325</b>
	Aerobics Cards	49,000
	Lap Swim Cards	10,500
	Drop-In Fees	1,375
	Youth Swim Lessons	15,000
	Adult Lessons	1,140
	Private Swim Lessons	2,000
	Pool Rentals	1,040
	Red Cross Fees	270
<b>651.004</b>	<b>Special Events</b>	<b>10,850</b>
<b>652</b>	<b>Enrichment Center Fees</b>	<b>27,790</b>
	Golf	1,400
	Cards & Bingo	1,900
	Exercise	9,000
	Physical Well-Being	1,100
	Fundraiser	40
	Coffee	350
	Senior Classes	14,000
<b>653</b>	<b>Recycling Fees</b>	<b>15,000</b>
<b>656</b>	<b>Ordinance Fees</b>	<b>115,000</b>
	Overnight Parking Tickets	3,000
	Traffic Ticket / Weighmaster Ticket	112,000
<b>665</b>	<b>Investment Income</b>	<b>200,000</b>
	Estimated interest rate of 1.25%	

**DELTA TOWNSHIP**

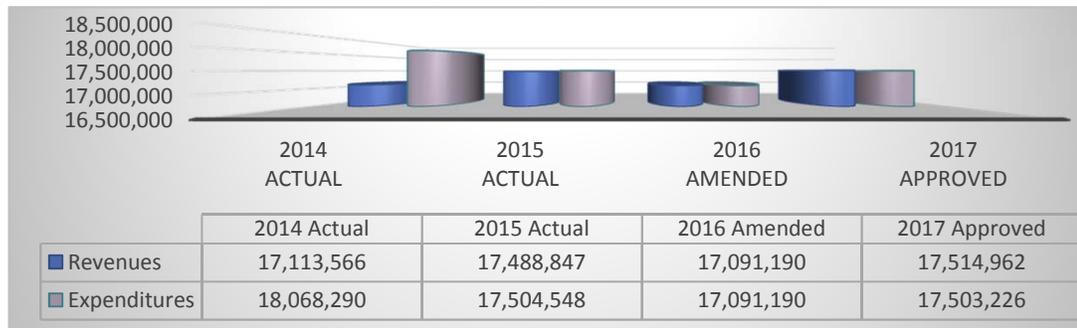
**GENERAL FUND REVENUES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-000**

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
<b>667</b>	<b>Rents</b>	<b>60,000</b>
	Community Center / Enrichment Center / Shelters	<b>56,700</b>
	Hawk Meadow Farm Lease	<b>3,300</b>
<b>672</b>	<b>Special Assessments</b>	<b>530,078</b>
	Street Lights from districts.	
<b>673</b>	<b>Sale of Fixed Assets</b>	<b>7,000</b>
	Crown Victoria (2) and Parks & Rec. Taurus.	
<b>675</b>	<b>Contributions - Private</b>	<b>19,000</b>
	Fireworks Contributions	<b>18,500</b>
	Private Contributions	<b>500</b>
<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>699</b>	<b>Appropriation Transfers-In</b>	<b>1,697,700</b>
	Cemetery Perpetual Care	<b>1,000</b>
	Paramedic Fund Transfer	<b>1,520,700</b>
	Transfer from Capital Improvement Fund	<b>176,000</b>
<b>Total General Fund Revenues</b>		<b>17,514,962</b>

**DELTA TOWNSHIP**

**GENERAL FUND  
2017 BUDGET SUMMARY**

	Actual 2014	Actual 2015	Amended 2016	Approved 2017
<b>Revenue Summary</b>				
<i>Total General Fund Revenues</i>	<b>17,113,566</b>	<b>17,488,847</b>	<b>17,091,190</b>	<b>17,514,962</b>
<b>Expenditure Summary</b>				
Trustees	85,921	88,358	90,204	99,520
Manager's Office	470,667	265,557	453,134	480,024
Clerk	520,695	453,804	569,002	505,969
Information Technology	204,796	223,584	248,391	304,484
Accounting/Treasurer	511,281	557,509	566,544	562,443
Assessing	535,326	524,519	580,816	595,751
Township Hall & Grounds	421,475	432,445	430,397	447,858
General Activity	2,904,551	1,227,673	967,650	857,910
Cemetery Activity	182,883	167,330	221,237	185,481
Police Activity	3,064,810	3,125,413	3,131,911	3,161,723
Fire	2,359,006	2,602,526	2,235,392	2,158,885
Fire - LGRFA	368,266	378,316	402,689	442,110
Emergency Operations Ctr.	28,770	20,550	21,000	19,500
Building	709,800	632,766	643,282	672,918
Public Works (Recycling)	116,034	73,258	78,012	98,443
Drains Activity	216,652	210,779	252,910	268,025
Roads Activity	193,116	383,475	386,000	435,000
Engineering Activity	298,702	296,703	399,764	428,069
Street Lighting Activity	538,489	585,343	600,635	594,997
Ambulance Activity	2,477,132	3,217,371	2,674,893	2,900,700
Planning	362,284	338,112	384,406	414,901
Parks & Recreation	1,261,135	1,453,497	1,504,367	1,616,660
EDC	90,001	99,158	102,054	105,355
Capital Improvement Transfer	146,500	146,500	146,500	146,500
<b>Total General Fund Expenditures</b>	<b>18,068,290</b>	<b>17,504,548</b>	<b>17,091,190</b>	<b>17,503,226</b>
	<i>(954,724)</i>	<i>(15,701)</i>	<i>(0)</i>	<i>11,736</i>



**DELTA TOWNSHIP**

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

<b>Acct #</b>		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>404</b>	Current Taxes - Real	5,405,172	5,473,069	5,647,820	5,785,680
<b>410</b>	Current Taxes - Personal	583,469	631,933	680,600	662,433
<b>426</b>	Other Tax Related Revenue	749,106	797,671	725,000	790,000
<b>427</b>	Mobile Home Space Tax	1,166	718	1,080	1,080
<b>437</b>	Industrial Facilities Tax	100,947	102,051	147,800	102,225
<b>445</b>	Penalties	14,711	18,879	17,000	17,000
<b>447</b>	Administration Fees	577,717	600,663	591,000	602,800
<b>454</b>	Drain Layers Licenses	25	275	500	500
<b>456</b>	Sign Permits	3,605	4,000	4,400	4,500
<b>465</b>	Cable TV Fees	533,924	553,237	529,000	542,000
<b>468</b>	Telecommunication Act Fees	12,497	11,362	11,500	12,500
<b>475</b>	Other Business/License Permit	2,477	2,000	4,000	4,000
<b>477</b>	Building Permits	527,449	663,991	450,000	400,000
<b>478</b>	Burial Permits	41,520	41,970	35,000	35,000
<b>479</b>	Heating/Air Conditioning Permits	118,417	104,435	75,000	80,000
<b>480</b>	Plumbing Permits	50,865	51,145	38,000	42,000
<b>481</b>	Sewer Permits	6,465	5,805	5,000	5,000
<b>482</b>	Storm Drain Permits	1,100	775	1,000	1,000
<b>483</b>	Electrical Permits	143,261	136,744	95,000	110,000
<b>485</b>	Permits - Miscellaneous	30	-	-	-
<b>490</b>	Tent Permits	1,550	1,390	1,200	1,200
<b>529</b>	Grants - Other	30,855	-	28,500	19,500
<b>569</b>	State Grants	61,964	288,573	32,500	49,500
<b>574</b>	State Revenue Sharing	2,488,471	2,533,410	2,664,127	2,578,636
<b>580</b>	Contributions-Other Local Units	390,038	378,036	427,525	464,270
<b>607</b>	Rental Registration	95,617	93,355	91,900	90,000
<b>608</b>	Rezoning Application Fees	13,850	18,565	12,000	14,000
<b>609</b>	Z.B.A. Fees	1,100	1,350	1,000	1,000
<b>613</b>	Platting Fees	930	900	-	-
<b>614</b>	Passport Fees	27,752	31,655	20,000	30,000
<b>625</b>	Fees-Other/Ambulance	1,148,628	1,137,557	1,140,000	1,200,000
<b>625.010</b>	Fees-Other/Ambulance/Resident	176,892	190,336	180,000	180,000
<b>625</b>	Ambulance - LGRFA	167,934	162,306	160,000	170,000
<b>627</b>	Photo Copying	415	513	600	600
<b>628</b>	Weed Cutting	7,783	8,471	5,500	5,500
<b>629</b>	Inspection Fees	14,628	15,666	12,000	15,000
<b>641</b>	Other Charges for Services Rendered	586,387	593,477	579,500	564,500

**DELTA TOWNSHIP**

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

<b>Acct #</b>		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>643</b>	Cemetery Lots	26,601	19,450	15,000	15,000
<b>644</b>	Printed Material	396	7	-	-
<b>650</b>	Sales - Other	-	233	-	-
<b>651</b>	Use & Admission Fees	37,343	39,707	25,000	13,700
<b>651.001</b>	Youth Sports Fees	72,865	91,503	80,900	77,665
<b>651.002</b>	Adult Sports Fees	78,135	59,229	54,580	55,430
<b>651.003</b>	Aquatic Fees	75,355	88,880	80,125	80,325
<b>651.004</b>	Special Events	12,335	13,407	9,100	10,850
<b>652</b>	Enrichment Center Fees	18,548	23,437	19,825	27,790
<b>653</b>	Recycling Fees	16,005	21,219	15,000	15,000
<b>656</b>	Ordinance Fines	118,807	124,245	101,000	115,000
<b>665</b>	Investment Income	318,332	148,965	190,000	200,000
<b>667</b>	Rents	68,728	82,938	56,100	60,000
<b>672</b>	Special Assessments	446,375	485,310	534,215	530,078
<b>673</b>	Sale of Fixed Assets	86,055	13,018	6,000	7,000
<b>675</b>	Contributions-Private	19,089	19,497	19,000	19,000
<b>675.006</b>	Contributions-Combat Challenge	(1,207)	-	-	-
<b>675.015</b>	Contributions - Delta Rocks	19,768	7,049	5,600	7,000
<b>676</b>	Reimbursements	215	72,889	46,300	-
<b>677</b>	Scholarships - P&R	-	1,895	-	-
<b>694</b>	Other Miscellaneous	953	974	1,500	2,000
<b>694.001</b>	Other Fire Revenue	19,612	19,116	-	-
<b>699</b>	Appropriations Transfers-IN	1,590,544	1,499,598	1,416,893	1,697,700
<b>Totals</b>		<b>17,113,566</b>	<b>17,488,847</b>	<b>17,091,190</b>	<b>17,514,962</b>

<b>Summary</b>				
Taxes	6,839,858	7,005,441	7,202,300	7,341,418
Licenses/Permits	896,764	1,012,530	709,100	683,200
State Revenue Sharing	2,488,471	2,533,410	2,664,127	2,578,636
Fees & Charges	3,765,870	3,894,147	3,762,345	3,881,238
Interest	318,332	148,965	190,000	200,000
Other Charges for Service	976,424	971,745	1,007,025	1,028,770
Miscellaneous	237,304	423,010	139,400	104,000
Transfers-In	1,590,544	1,499,598	1,416,893	1,697,700
<b>Total General Fund Revenues</b>	<b>17,113,566</b>	<b>17,488,847</b>	<b>17,091,190</b>	<b>17,514,962</b>

**DELTA TOWNSHIP**

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

<b>Acct #</b>		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b>	Salaries & Wages - Regular	5,168,341	5,388,867	5,624,279	5,723,419
<b>703</b>	Salaries & Wages - Temporary	524,880	490,792	531,952	468,692
<b>704</b>	Salaries & Wages - Overtime	216,662	169,000	185,000	168,500
<b>706</b>	Salaries & Wages - Longevity	94,776	119,122	101,544	111,005
<b>710</b>	Fees & Per Diem	11,470	13,700	12,700	13,960
<b>715</b>	F.I.C.A.	450,743	461,659	476,959	486,577
<b>717</b>	Workers' Compensation	115,007	131,796	176,035	171,599
<b>719</b>	Health Insurance	3,379,226	1,493,146	1,509,935	1,626,621
<b>720</b>	Life, Dental & Disability Ins.	149,056	162,749	172,986	156,935
<b>721</b>	Retirement	558,325	595,028	640,900	638,940
<b>723</b>	Food Allowance	18,345	21,937	21,937	21,339
<b>724</b>	Uniform Allowance	15,831	18,700	18,000	19,200
<b>728</b>	Office Supplies	22,280	30,100	29,350	32,650
<b>729</b>	Photo Copies	21,833	18,400	18,750	22,450
<b>730</b>	Postage	67,985	63,150	78,750	66,750
<b>731</b>	Publications	3,481	6,800	6,300	6,200
<b>740</b>	Operating Supplies	158,203	140,489	137,300	133,225
<b>742</b>	Election Supplies	33,832	5,000	34,000	4,000
<b>759</b>	Tools	1,388	750	750	1,500
<b>760</b>	Medical Supplies	63,735	60,600	61,600	68,200
<b>776</b>	Building Maintenance Supplies	38,732	41,500	42,350	41,000
<b>778</b>	Equipment Maintenance Supplies	30,894	38,000	36,200	43,600
<b>780</b>	Ground Maintenance Supplies	52,633	44,500	45,500	45,100
<b>803</b>	Audit Fees	10,720	11,500	12,000	13,000
<b>806</b>	Contractual Services - Other	656,778	600,375	726,663	548,125
<b>807</b>	Police Services	2,973,363	3,051,790	3,041,221	3,061,743
<b>808</b>	Legal Fees	91,821	90,000	75,000	75,000
<b>815.010</b>	Ambulance Fees-Res.	176,892	185,000	180,000	180,000
<b>851</b>	Radio Maintenance	16,368	16,300	15,000	14,500
<b>852</b>	Telephone	56,737	61,250	60,860	63,950
<b>854</b>	Telephone Maintenance	-	1,000	1,000	1,000
<b>861</b>	Mileage	2,780	7,000	6,900	7,050
<b>862</b>	Gasoline & Diesel	115,144	123,000	94,200	69,500
<b>863</b>	Vehicle Maintenance	126,219	83,000	81,500	91,800
<b>881</b>	Promotion-Fire Prevention	13,029	8,750	10,000	10,000
<b>901</b>	Advertising	34,870	36,000	40,000	37,000
<b>903</b>	Printing	24,881	36,000	37,900	38,800

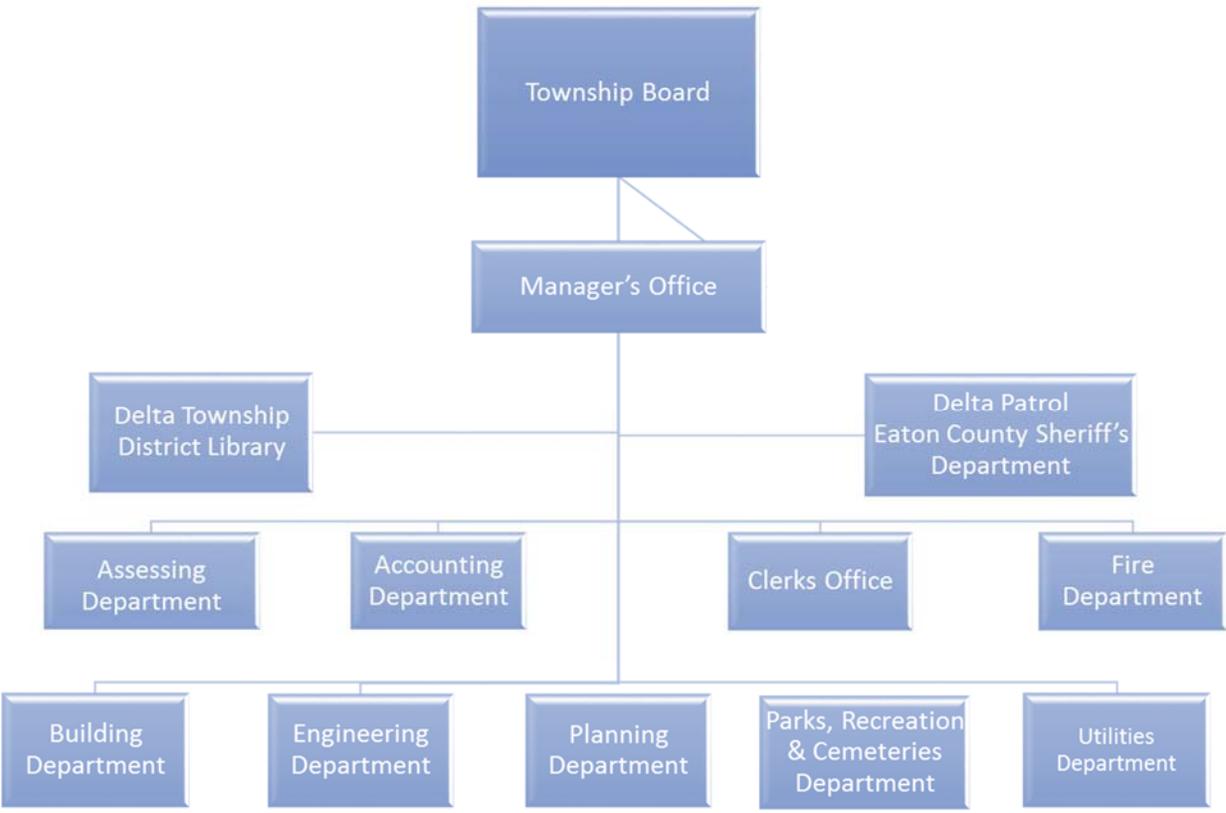
**DELTA TOWNSHIP**

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

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>911</b> Fleet Insurance	39,790	36,680	36,780	41,210
<b>912</b> Liability Insurance	53,747	49,400	49,000	49,000
<b>921</b> Electricity	123,831	122,300	122,500	124,200
<b>922</b> Heat	76,112	71,500	70,000	63,600
<b>923</b> Sewer & Water	17,906	16,300	16,400	16,300
<b>924</b> Street Lighting	59,205	59,900	66,420	64,919
<b>924.xxx</b> Street Lighting Districts - Summary	479,284	485,310	534,215	530,078
<b>925</b> Recycling	74,189	33,500	33,500	34,500
<b>931</b> R&M Services - Building	71,204	58,500	43,000	83,300
<b>933</b> R&M Services - Equipment	19,171	22,500	20,950	25,700
<b>934</b> R&M Services - Other	292,650	701,070	497,914	562,459
<b>942</b> Rentals - Equipment	1,463	2,700	2,700	2,700
<b>943</b> Rentals - Hydrants	139,860	139,860	140,000	143,000
<b>957</b> Education & Training	28,645	45,900	63,950	74,250
<b>958</b> Recording Costs	218	500	500	500
<b>959</b> Membership & Dues	81,833	81,540	82,240	82,095
<b>960</b> Meetings, Conferences, Seminars	30,190	44,340	45,500	49,485
<b>962</b> Contributions	7,000	11,300	10,500	9,500
<b>963</b> Miscellaneous - Other	78	700	1,200	5,700
<b>970</b> Capital Outlay	828,154	895,500	762,100	1,111,300
<b>999</b> Appropriations-Transfers Out	146,500	146,500	146,500	146,500
<b>Totals</b>	<b>18,068,291</b>	<b>16,852,550</b>	<b>17,091,190</b>	<b>17,503,226</b>

<b>Summary</b>				
Personnel Services	10,686,831	9,047,796	9,454,227	9,587,587
Supplies	626,050	591,689	604,250	559,075
Services	5,546,551	5,913,205	5,846,643	5,802,724
Insurance	93,537	86,080	85,780	90,210
Education & Training	140,668	171,780	191,690	205,830
Capital Outlay	828,154	895,500	762,100	1,111,300
Transfers Out	146,500	146,500	146,500	146,500
<b>Total General Fund Expenditures</b>	<b>18,068,291</b>	<b>16,852,550</b>	<b>17,091,190</b>	<b>17,503,226</b>

# TOWNSHIP BOARD FY 2017 BUDGET



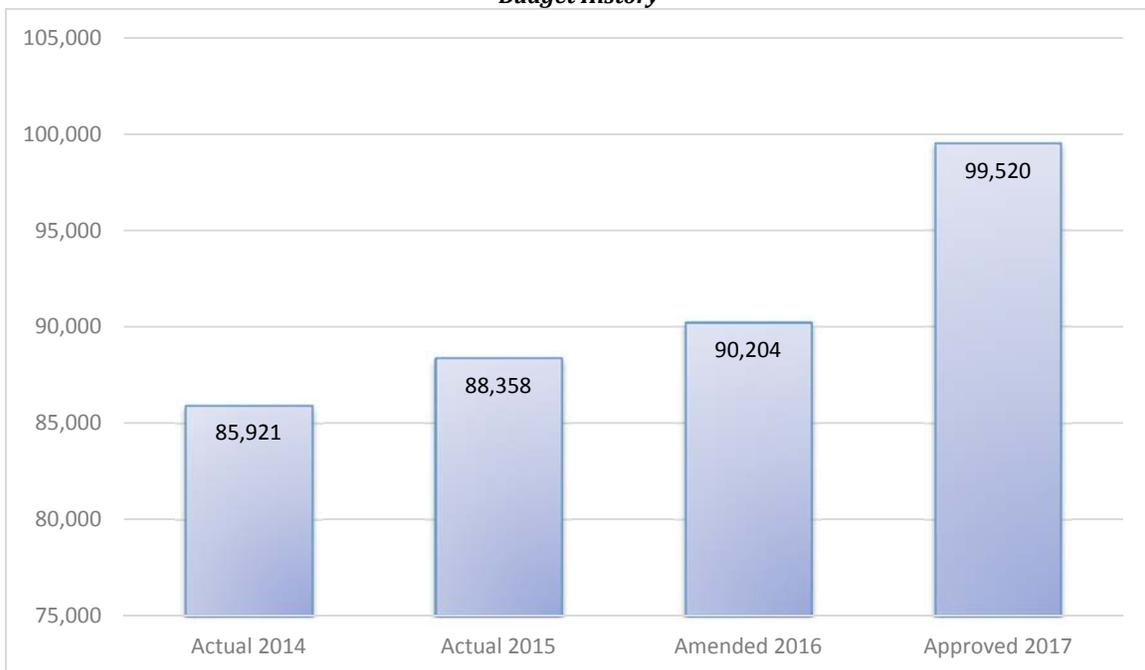
## DELTA TOWNSHIP BOARD ACTIVITY

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

### Goals

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

*Budget History*



### Objectives

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

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>702 Salaries &amp; Wages - Regular</b> Budget amount represents the salaries for five of the seven elected officials; Clerk and Treasurer salaries are included in the Clerk's Office and Treasurer's Office respectively.	<b>75,000</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages.	<b>5,738</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>157</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation.	<b>9,375</b>
<b>740 Operating Supplies</b>	<b>1,000</b>
<b>852 Telephone</b>	<b>250</b>
<b>861 Auto Allowance/Mileage</b>	<b>300</b>
<b>960 Meetings, Conferences &amp; Seminars</b> Increase to allow training for new board members.	<b>7,500</b>
<b>963 Miscellaneous - Other</b>	<b>200</b>
<b><i>Total Twp. Board Activity</i></b>	<b><u>\$ 99,520</u></b>

**DELTA TOWNSHIP**

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

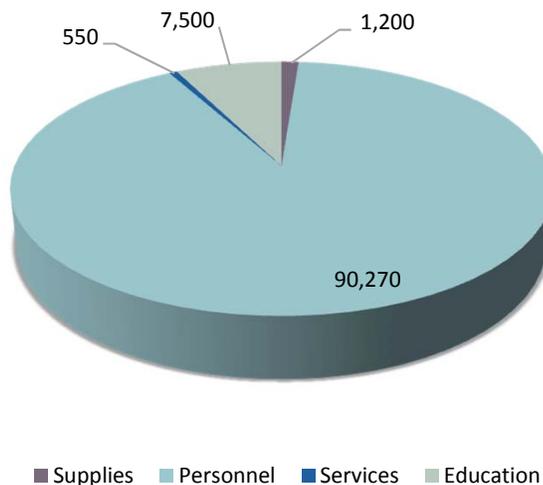
Fiscal Year Ending December 31:

**Township Board Activity - 101**

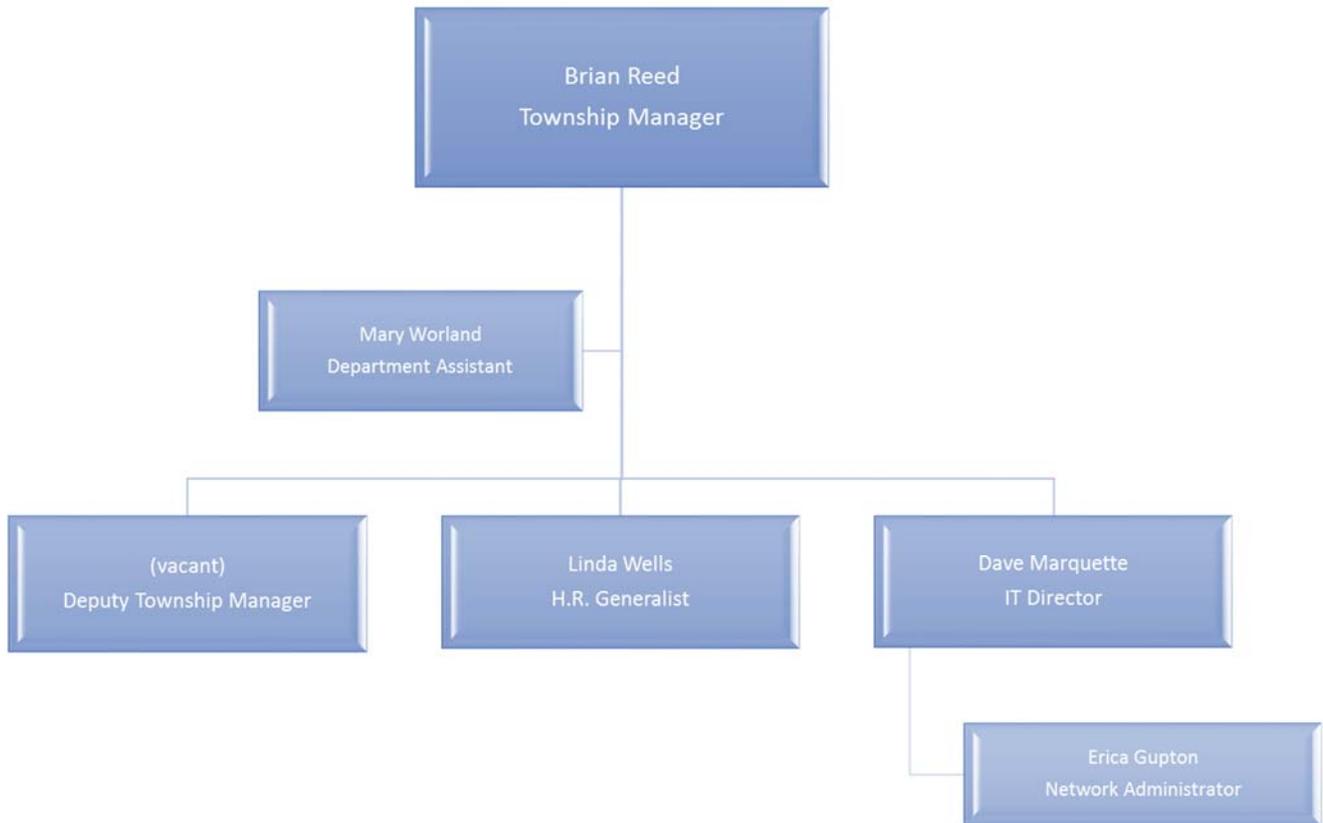
<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	64,353	64,856	64,175	75,000
<b>715</b> F.I.C.A.	4,923	4,950	4,909	5,738
<b>717</b> Worker's Comp. Insurance	97	120	98	157
<b>721</b> Pension	13,022	13,022	13,022	9,375
<b>740</b> Operating Supplies	-	29	1,000	1,000
<b>852</b> Telephone/Internet	1,205	1,283	1,500	250
<b>861</b> Mileage	-	-	300	300
<b>960</b> Meetings, Conf. & Seminars	2,378	4,098	5,000	7,500
<b>963</b> Miscellaneous - Other	(57)	-	200	200
<b>Total Trustees Activity</b>	<b>\$ 85,921</b>	<b>\$ 88,358</b>	<b>\$ 90,204</b>	<b>\$ 99,520</b>
<i>Total FTEs</i>	2.5	2.5	2.5	2.5

<b>Summary</b>				
Personnel Services	82,395	82,948	82,204	90,270
Supplies	(57)	29	1,200	1,200
Services	1,205	1,283	1,800	550
Education & Training	2,378	4,098	5,000	7,500
<b>Total Trustees Activity</b>	<b>\$ 85,921</b>	<b>\$ 88,358</b>	<b>\$ 90,204</b>	<b>\$ 99,520</b>

**Expense Summary for 2017**



# MANAGER'S OFFICE FY 2017 BUDGET

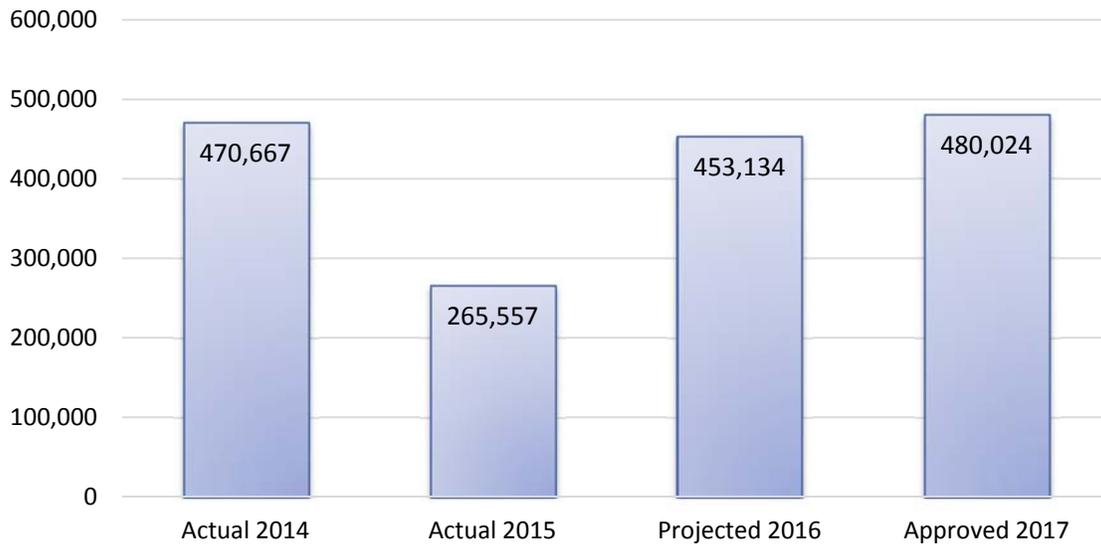


**MANAGER’S OFFICE**

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

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

*Manager’s Office Budget History*



**Performance 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 skill set, customer service, and certification.
- Improve the quality of all departments’ performance measurement indicators by including more outcome, success, and efficiency indicators, and reducing the number of routine output indicators.
- 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 continuous constructive feedback, guidance, and support.
- 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.

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>PROJECTED 2016</b>	<b>TARGET 2017</b>
<b>Applications Reviewed And Processed</b>	>500	>500	>500	>500
<b>Employees Hired (Full-Time/Part-Time)</b>	7 FT/6 PT	11 FT/36 PT	2 FT/16 PT	5 FT/10 PT
<b>Total FTE’s Per 1,000 Residents</b>	0.004845	0.003875	0.003875	0.003875
<b>Number Of On-The-Job Injuries</b>	18	30	10	0
<b>Number Of Days Lost Due To Injuries</b>	13	62	1	0
<b>Training Hours Per FTE</b>	36	36	36	36
<b>Number Of Participants In The Flexible Spending Plan</b>	20	13	10	27
<b>Number Of Participants In The Health Savings Plan</b>	98	86	84	97
<b>Number Of FTE Waiving Health Insurance</b>	26	30	29	28
<b>FTE Turnover Rate (Excluding Retirements)</b>	0.5%	0.1%	0.03%	.04%
<b>Number Of FT Employees Hired</b>	8	11	2	5
<b>% Of Minorities In The Work Force</b>	10%	11%	7%	>11%
<b>Number Of Board Agenda Packets</b>	36	39	34	34
<b>Number Of Manager’s Newsletter</b>	52	52	48	51
<b>Delta Township Magazines/Brochures</b>	8	4	5	6
<b>Delta Township Newsletter</b>	N/A	2	12	12
<b>% Of Operation Costs To GF Total Budget</b>	3.0%	2.8%	2.7%	2.7%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>300,705</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>2,520</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>23,197</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>627</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>59,577</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>8,440</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>37,588</b>
<b>728</b>	<b>Office Supplies</b>	<b>2,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>6,800</b>
<b>730</b>	<b>Postage</b>	<b>800</b>
<b>731</b>	<b>Publications</b>	<b>1,800</b>
	ICMA Publications	<b>500</b>
	Personnel Publications	<b>950</b>
	MTA & MML Publications	<b>350</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
740	Operating Supplies	1,000
806	Contractual Services	15,000
	Consultants	10,000
	Background Checks	2,500
	BSA Support (H.R.)	2,500
852	Telephone	1,350
	Cell Phone	
861	Auto Allowance/Mileage	5,000
	Township Manager Auto Allowance	4,800
	Other Travel	200
903	Printing	500
957	Education & Training	1,500
959	Membership & Dues	2,620
	ICMA	2,000
	MLGMA	220
	Other	400
960	Meetings, Conferences & Seminars	6,000
	MLGMA	1,500
	MML	1,000
	OTHER	1,500
	ICMA	2,000
963	Miscellaneous - Other	500
970	Capital Outlay	2,500
	Computer Replacement.	
<b><i>Total Manager's Office</i></b>		<b>\$ 480,024</b>

**DELTA TOWNSHIP**

**MANAGER'S OFFICE GENERAL FUND  
Detail of Expenditures**

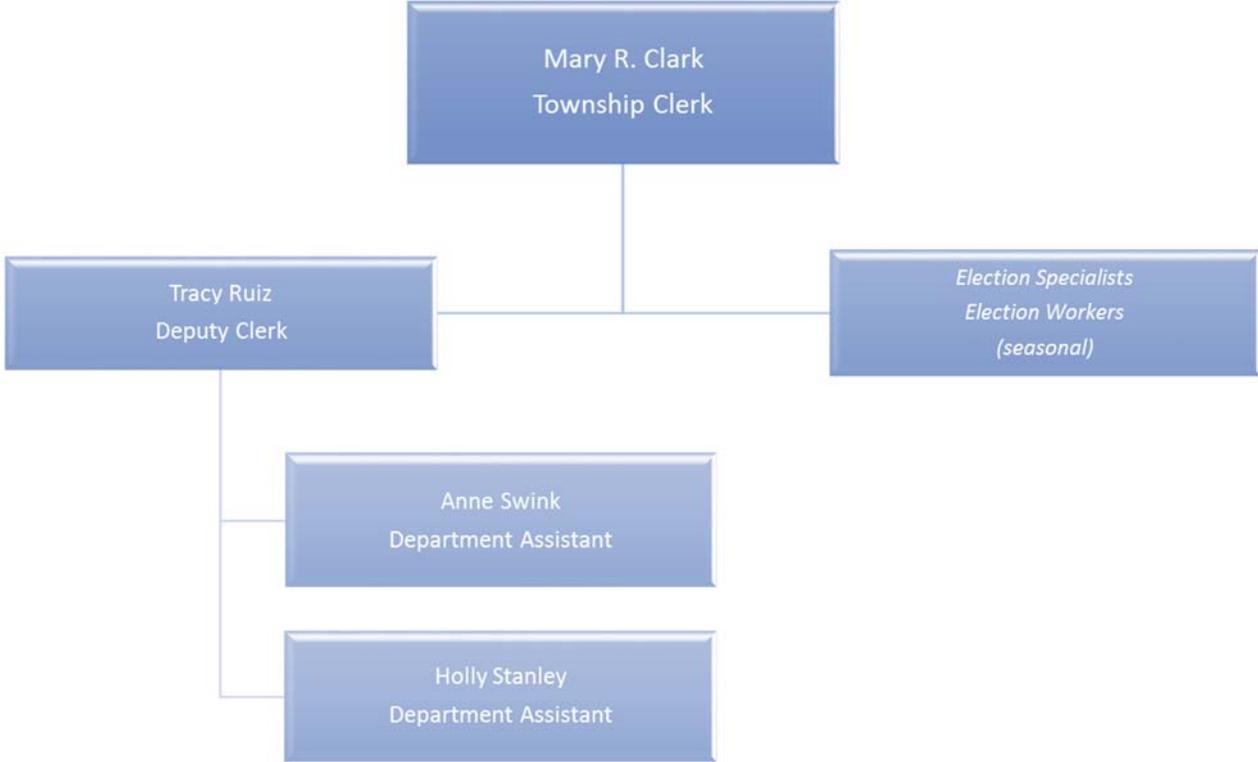
Fiscal Year Ending December 31:

**Manager's Office - 172**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	325,540	182,463	299,481	300,705
<b>704</b> Salaries & Wages - OT	146	99	-	-
<b>706</b> Salaries & Wages - Longevity	6,007	2,582	2,471	2,520
<b>715</b> F.I.C.A.	23,908	13,934	23,099	23,197
<b>717</b> Worker's Comp. Insurance	517	372	436	627
<b>719</b> Health Insurance	40,029	21,392	40,623	59,577
<b>720</b> Life, Dental & LTD Insurance	6,136	3,893	8,219	8,440
<b>721</b> Pension	29,814	16,618	37,435	37,588
<b>728</b> Office Supplies	818	696	1,500	2,000
<b>729</b> Photo Copies	5,992	5,896	6,800	6,800
<b>730</b> Postage	658	611	800	800
<b>731</b> Publications	321	1,060	1,800	1,800
<b>740</b> Operating Supplies	632	627	1,000	1,000
<b>806</b> Contractual Services	18,965	6,163	10,000	15,000
<b>852</b> Telephone	2,103	1,223	1,350	1,350
<b>861</b> Auto Allowance/Mileage	2,700	2,822	5,000	5,000
<b>903</b> Printing	-	75	500	500
<b>957</b> Education & Training	-	-	1,500	1,500
<b>959</b> Memberships & Dues	1,362	580	2,120	2,620
<b>960</b> Meetings, Conf. & Seminars	3,031	1,723	6,000	6,000
<b>963</b> Miscellaneous - Other	-	-	500	500
<b>970</b> Capital Outlay	1,988	2,727	2,500	2,500
<b>Total Manager's Office</b>	<b>\$ 470,667</b>	<b>\$ 265,557</b>	<b>\$ 453,134</b>	<b>\$ 480,024</b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	432,096	241,354	411,764	432,654
Supplies	8,422	8,889	12,400	12,900
Services	23,769	10,283	16,850	21,850
Education & Training	4,394	2,303	9,620	10,120
Capital Outlay	1,988	2,727	2,500	2,500
<b>Total Manager's Office</b>	<b>\$ 470,667</b>	<b>\$ 265,557</b>	<b>\$ 453,134</b>	<b>\$ 480,024</b>

**CLERK'S OFFICE  
FY 2017 BUDGET**



I AM  DELTA

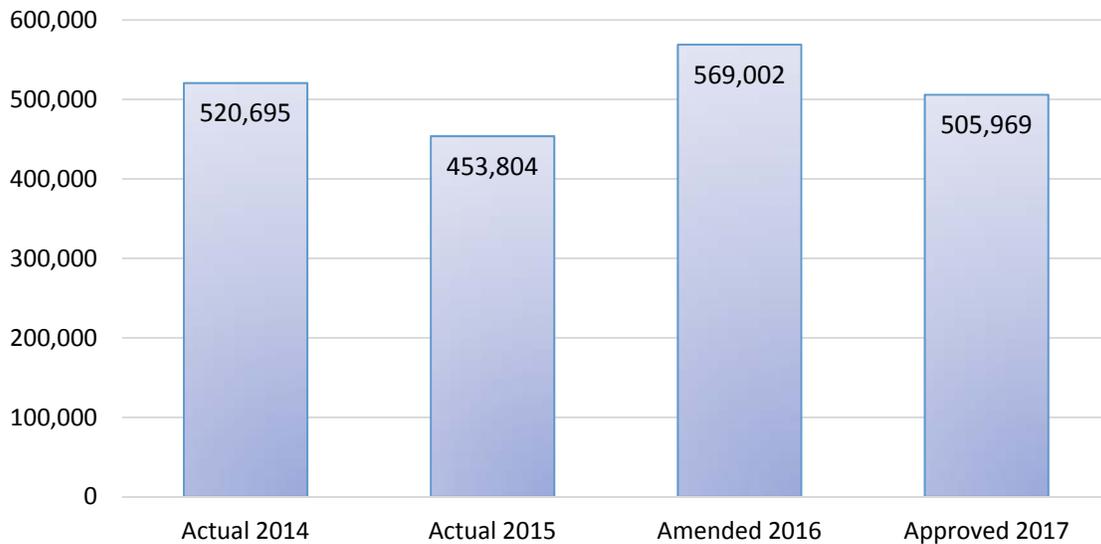
**CLERK’S OFFICE**

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

**Goals**

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

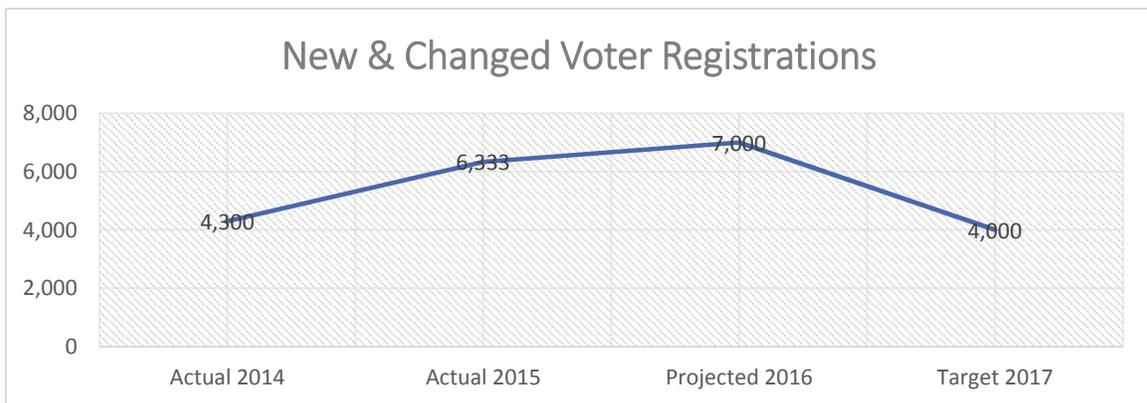
*Clerk’s Office Budget History*



**Objectives**

- To continue cross training and advancing skill development among staff.
- To audit all cemetery records to ensure accuracy and inclusion in the database and to scan all documents related to cemeteries.
- To implement new cemetery database.
- To scan and index all Township Board minutes and resolutions, as well as all other relevant documents into a searchable database for improved efficiencies, and according to Delta Township’s retention schedule.

OUTPUT INDICATORS	2014	2015	PROJECTED 2016	TARGET 2017
Township Board Minutes And Resolutions Scanned & Indexed Ordinances	33 Meetings, 169 Resolutions	40 Meetings, 178 Resolutions	35 Meetings, 160 Resolutions	35 Meetings, 150 Resolutions
Licenses Issued (Vendor, Coin-Operated, Amusement, Entertainment, Etc.)	10	10	10	12
Elections Conducted	3	2	3	0
New Voter Registrations/Changes Processed & Cancellations	4,300	6,333	7,000	4,000
Absentee Voter Ballots Prepared	9,991	5,438	14,070	0
Number Of Registered Voters	25,000	24,028	24,644	25,000
Election Chairman & Inspector Classes	42	25	56	0
Total Voters Per Year/All Elections	21,451	10,660	34,000	0
Election Inspector Costs	\$72,691	\$45,902	\$104,500	0
Board/Commission Applications Processed	33	15	18	18
Passports Processed	736	854	900	950
Percentage Of Operation Costs To General Fund Total Budget	2.9%	2.6%	3.3%	2.9%



**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	229,203
704	<b>Salaries &amp; Wages - Overtime</b>	2,500
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	2,648
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	17,737
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	484
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	50,317
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.	7,380
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.	28,650
728	<b>Office Supplies</b>	3,500
729	<b>Photo Copies</b>	1,500

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2017</b>
730	<b>Postage</b> Equipment lease, mail service, and postage.	16,000
731	<b>Publications</b>	500
742	<b>Election Supplies</b>	4,000
852	<b>Telephone</b>	750
861	<b>Auto Allowance/Mileage</b>	200
901	<b>Advertising</b> The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required.	35,000
957	<b>Education &amp; Training</b>	1,800
	Clerk Certification Program	1,000
	Masters Class for Clerk	500
	Miscellaneous Education	300
958	<b>Recording Costs</b>	300
959	<b>Membership &amp; Dues</b>	500
960	<b>Meetings, Conferences &amp; Seminars</b> MTA annual conference & MI Clerk's Assoc. conference.	2,000
970	<b>Capital Outlay</b>	101,000
	26 Tabulators (State Subsidized)	99,000
	Computer Replacement	2,000
<b>Total Clerk's Office</b>		<b>\$ 505,969</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 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	210,473	215,950	218,629	229,203
<b>703</b> Salaries & Wages - Temporary	9,547	1,453	10,000	-
<b>704</b> Salaries & Wages - OT	19,176	10,656	20,000	2,500
<b>706</b> Salaries & Wages - Longevity	2,520	2,570	2,596	2,648
<b>715</b> F.I.C.A.	18,049	17,336	17,078	17,737
<b>717</b> Worker's Comp. Insurance	4,359	395	332	484
<b>719</b> Health Insurance	35,502	44,118	47,637	50,317
<b>720</b> Life, Dental & LTD Insurance	6,885	7,214	7,951	7,380
<b>721</b> Pension	17,948	26,613	28,329	28,650
<b>728</b> Office Supplies	2,862	4,077	4,000	3,500
<b>729</b> Photo Copies	3,067	2,211	1,500	1,500
<b>730</b> Postage	24,890	21,496	26,000	16,000
<b>731</b> Publications	-	432	250	500
<b>740</b> Operating Supplies	1,356	-	-	-
<b>742</b> Election Supplies	33,832	21,586	34,000	4,000
<b>806</b> Contractual Services	74,692	52,318	104,500	-
<b>852</b> Telephone	840	780	1,500	750
<b>861</b> Mileage	-	14	200	200
<b>901</b> Advertising	34,810	20,503	38,000	35,000
<b>957</b> Education & Training	609	127	1,700	1,800
<b>958</b> Recording Costs	198	369	300	300
<b>959</b> Memberships & Dues	540	560	500	500
<b>960</b> Meeting, Conf. & Seminars	2,046	963	2,000	2,000
<b>963</b> Miscellaneous - Other	50	-	-	-
<b>970</b> Capital Outlay	16,445	2,063	2,000	101,000
<b>Total Clerk's Office</b>	<b>\$ 520,695</b>	<b>\$ 453,804</b>	<b>\$ 569,002</b>	<b>\$ 505,969</b>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

<b>Summary</b>				
Personnel Services	324,459	326,306	352,552	338,919
Supplies	66,056	49,802	65,750	25,500
Services	110,342	73,615	144,200	35,950
Education & Training	3,393	2,019	4,500	4,600
Capital Outlay	16,445	2,063	2,000	101,000
<b>Total Clerk's Office</b>	<b>\$ 520,695</b>	<b>\$ 453,804</b>	<b>\$ 569,002</b>	<b>\$ 505,969</b>



## INFORMATION TECHNOLOGY

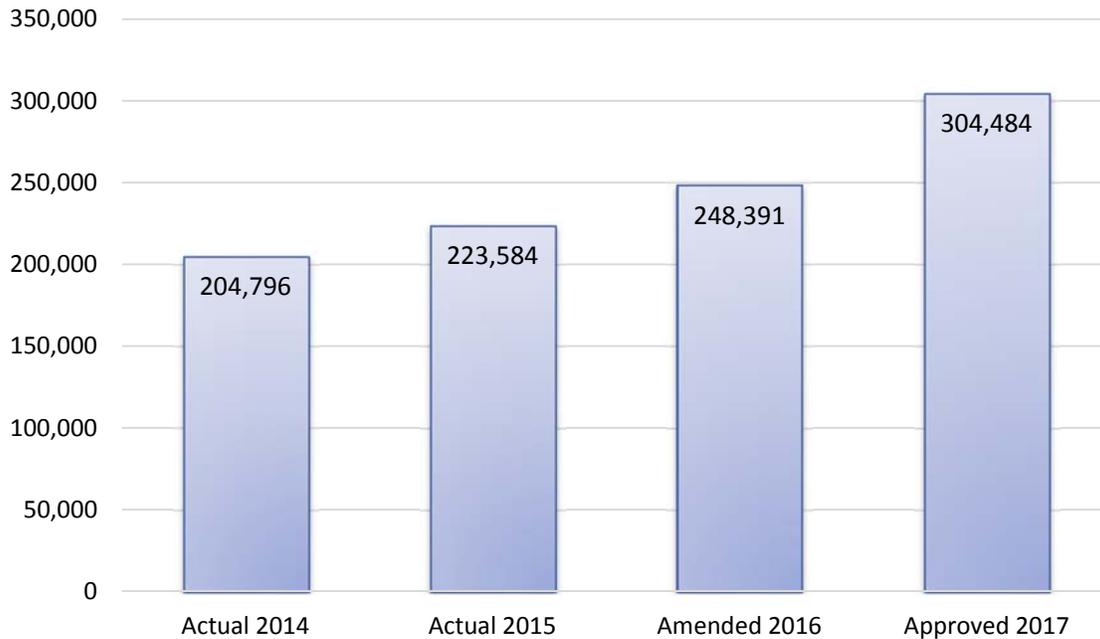
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term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

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

### Goals

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

*I.T. Budget History*



**Objectives**

- To increase the effectiveness of the Township website by providing more access to resources that otherwise were restricted to citizens who physically come to the township hall.
- Continue to increase the overall efficiency of the Township by utilizing the Township Digital Document Management System.
- To increase digital access to township resources and information outside of the Twp. network.

OUTPUT INDICATORS	2014	2015	PROJECTED 2016	TARGET 2017
Number of Hits on Township Website	205,177	265,256	250,000	250,000
Number of Hits on GIS Website	17,000	17,000	17,100	18,000
Number of Documents Scanned	11,168	6,211	8,000	10,000
Number of Scanned Pages	147,599	40,993	50,000	50,000

PERFORMANCE INDICATORS/EFFICIENCIES	2016	2017
Workstation Hardware Platforms Supported	6	6
Server Hardware Platforms Supported	5	5
Application Programs Supported	47	47
Help Desk Calls Received	500	400
Computer Workstations & Laptops Supported	140	140
Physical Servers Supported	8	8
Virtual Servers Supported	25	25
Virtual Desktops Supported	0	0
Firewalls Supported	1	2
Staff Hours Spent Supporting Elections	175	60
Percent of Help Desk Calls Resolved Within 8 Hours	95%	95%
Percent of Network Down Time	0.002%	0%

Hits on Delta Township's Website



**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2017</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>137,400</b>
<b>706</b>	<b>Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>2,943</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>10,736</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>289</b>
<b>719</b>	<b>Health Insurance</b> Health coverage premiums for full-time employees and their dependents.	<b>4,500</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>3,024</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>16,517</b>
<b>806</b>	<b>Contractual Services</b>	<b>30,425</b>
	Backup Software Renewal	<b>1,500</b>
	Datanow Affinity	<b>900</b>
	Laserfiche	<b>5,000</b>
	ESRI GIS Software (50%)	<b>6,500</b>
	VMWARE Software Licensing	<b>5,500</b>
	Dropbox Annual Maint. Plus Addt'l Licenses	<b>2,600</b>
	Additional Software Maintenance	<b>5,000</b>
	Deltami.gov Domain Renewal	<b>125</b>
	VIPRE Email Security Renewal	<b>3,300</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>		<b>Approved 2017</b>
<b>852</b>	<b>Telephone</b>		<b>1,750</b>
	Cell Phone	<b>1,250</b>	
	Internet	<b>500</b>	
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>		<b>2,000</b>
	Technical training.		
<b>970</b>	<b>Capital Outlay</b>		<b>94,900</b>
	Physical Server	<b>12,000</b>	
	Microsoft Exchange Server 2016	<b>18,000</b>	
	EMC Data Domain 2200. Replacement for EMC Data Domain w/ 3 year support.	<b>27,800</b>	
	EMC Data Domain 2200. Additional "Air Gapped" Machine for Disaster Recovery.	<b>7,100</b>	
	Cloud Solutions (Email)	<b>15,000</b>	
	Hardware	<b>15,000</b>	
	<b><i>Total Information Technology</i></b>		<b><u>\$ 304,484</u></b>

**DELTA TOWNSHIP**

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**IT GENERAL FUND  
Detail of Expenditures**

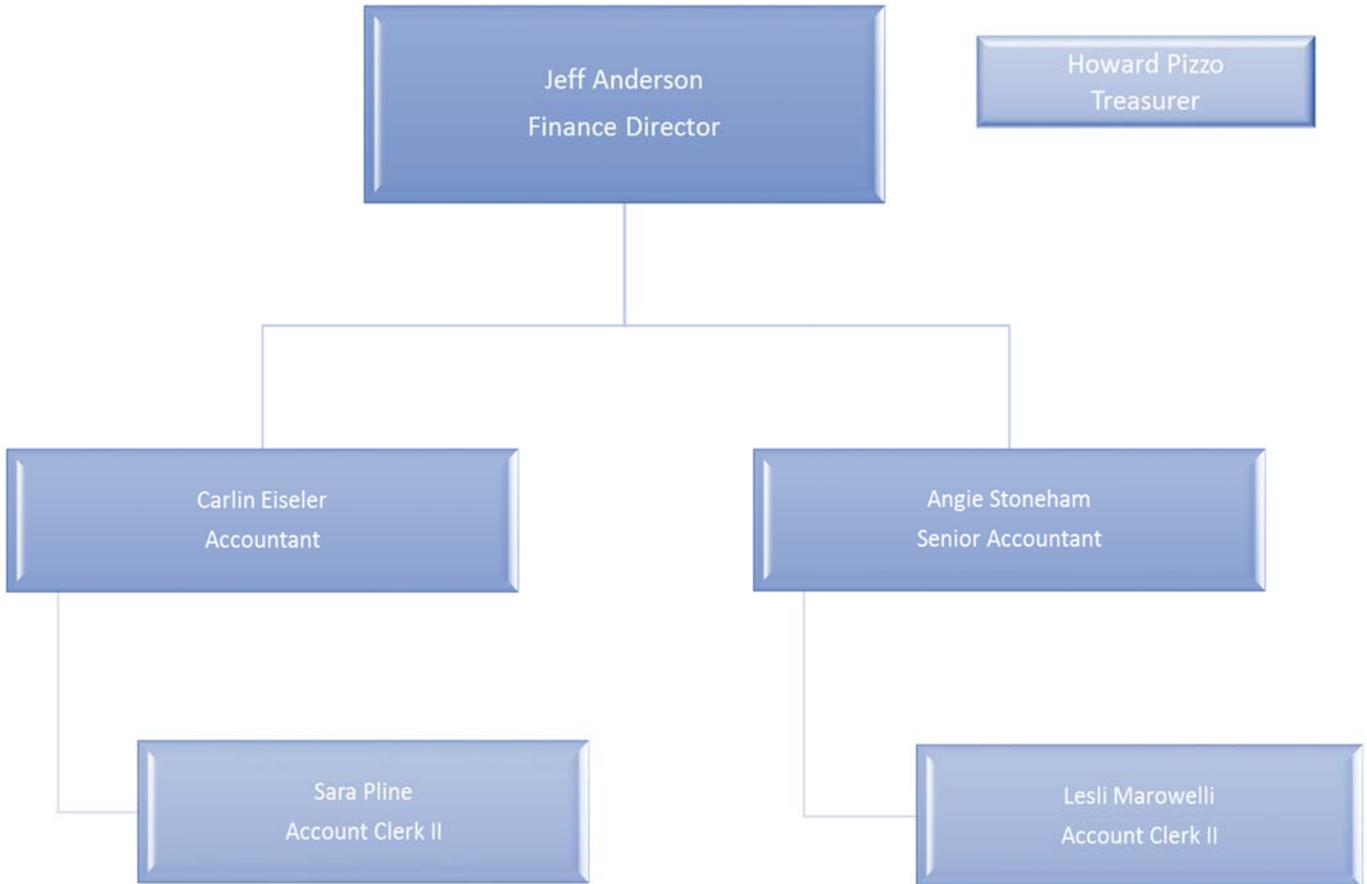
Fiscal Year Ending December 31:

**Information Technology - 228**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	120,456	130,394	134,705	137,400
<b>706</b> Salaries & Wages - Longevity	2,610	2,827	2,886	2,943
<b>715</b> F.I.C.A.	9,523	10,319	10,526	10,736
<b>717</b> Worker's Comp. Insurance	190	253	203	289
<b>719</b> Health Insurance	5,514	6,310	6,944	4,500
<b>720</b> Life, Dental & LTD Insurance	3,059	3,032	3,234	3,024
<b>721</b> Pension	14,440	15,599	16,193	16,517
<b>740</b> Operating Supplies	45	-	-	-
<b>806</b> Contractual Services	27,111	37,100	39,000	30,425
<b>852</b> Telephone	1,451	1,722	1,700	1,750
<b>960</b> Meetings, Conferences, Seminars	-	-	3,000	2,000
<b>970</b> Capital Outlay	20,398	16,029	30,000	94,900
<b>Total Information Technology</b>	<b>\$ 204,796</b>	<b>\$ 223,584</b>	<b>\$ 248,391</b>	<b>\$ 304,484</b>
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

<b>Summary</b>				
Personnel Services	155,791	168,734	174,691	175,409
Supplies	45	-	-	-
Services	28,562	38,821	40,700	32,175
Education & Training	-	-	3,000	2,000
Capital Outlay	20,398	16,029	30,000	94,900
<b>Total Information Technology</b>	<b>\$ 204,796</b>	<b>\$ 223,584</b>	<b>\$ 248,391</b>	<b>\$ 304,484</b>

# ACCOUNTING DEPARTMENT FY 2017 BUDGET



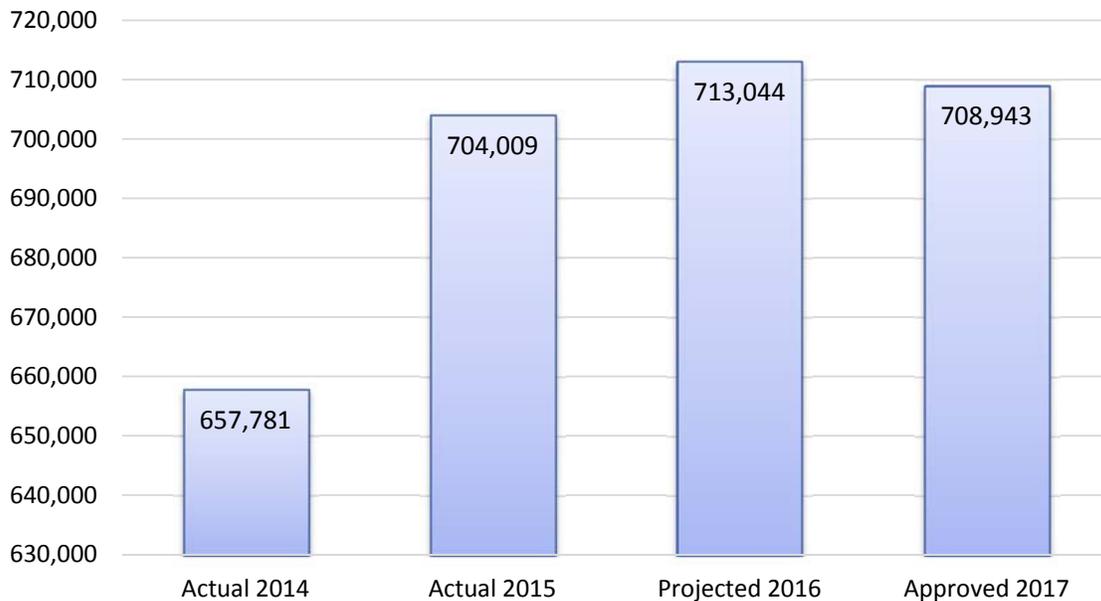
**ACCOUNTING/TREASURER'S DEPARTMENT**

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.

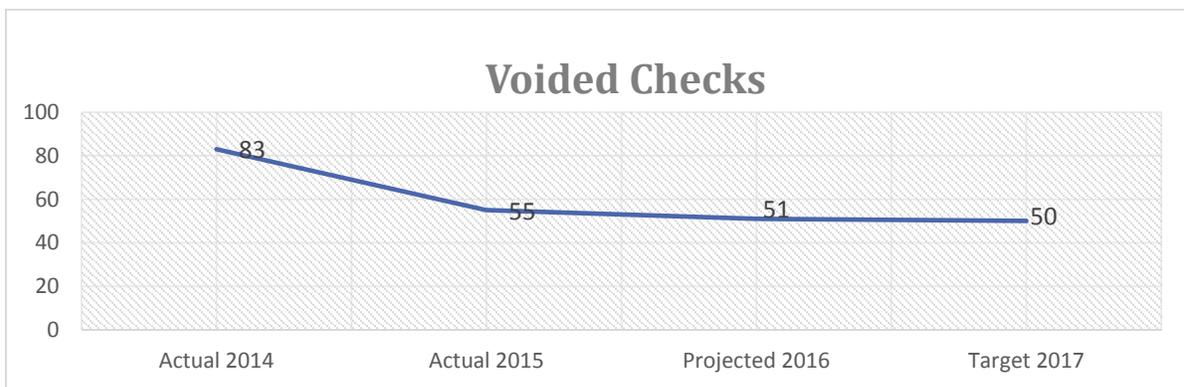
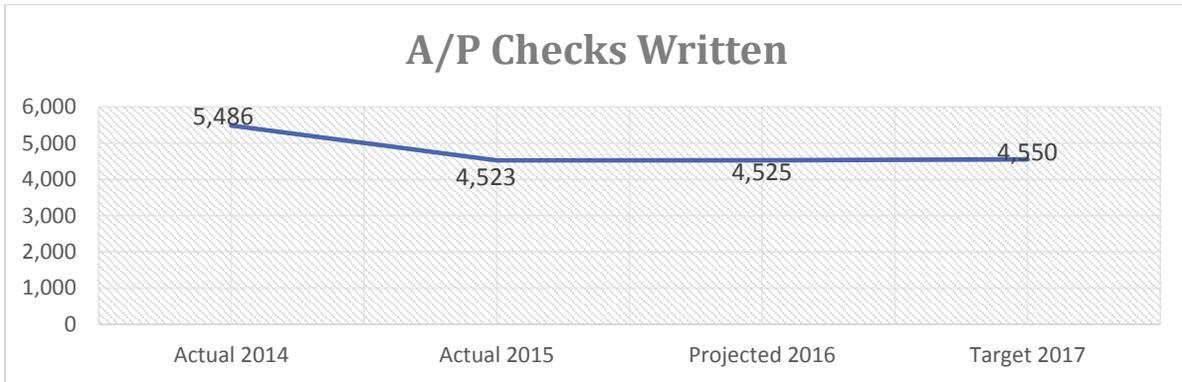
*Accounting Department Budget History*



**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.

OUTPUT INDICATORS	ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	TARGET 2017
Number Of Voided Checks	83	55	51	50
Number Of A/P Checks Written	5,486	4,523	4,525	4,550
Number Of Monthly Water Service Interruptions	44	47	44	40
Percentage Of Payroll Direct Deposits	99%	99%	99%	100%
Percentage Of Month/Year Bank Reconciled Within 30 Days	99%	99%	100%	100%
Number Of Customers Receiving Monthly Utility Bills Via Email	1,410	1,755	2,150	2,550



**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> Approved amount represents the salaries for authorized positions and the elected Treasurer.	<b>330,450</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 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>5,734</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>25,718</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>716</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>79,457</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>8,193</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>36,125</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>		<b>Approved 2017</b>
<b>728</b>	<b>Office Supplies</b> Toner, envelopes, check stock, and other misc.		<b>5,000</b>
<b>729</b>	<b>Photo Copies</b>		<b>1,100</b>
<b>730</b>	<b>Postage</b>		<b>16,000</b>
	Tax Bills	<b>11,000</b>	
	Checks, Invoices, Other Correspondence	<b>5,000</b>	
<b>731</b>	<b>Publications</b>		<b>500</b>
<b>803</b>	<b>Audit Fees</b>		<b>13,000</b>
<b>806</b>	<b>Contractual Services</b>		<b>29,300</b>
	BS&A Software Support	<b>18,500</b>	
	Bank Fees	<b>3,500</b>	
	Loomis Armored Car	<b>4,300</b>	
	Affordable Care Act Reporting Service	<b>3,000</b>	
<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>1,200</b>
<b>957</b>	<b>Education &amp; Training</b> Staff software training.		<b>1,250</b>
<b>959</b>	<b>Membership &amp; Dues</b>		<b>500</b>
	MI Municipal Treasurers	<b>75</b>	
	MI Government Finance Officers	<b>125</b>	
	Government Finance Officers	<b>300</b>	

**DELTA TOWNSHIP**

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

<b><u>Acct#</u> <u>Description</u></b>		<b>Approved 2017</b>
<b>960 Meetings, Conferences &amp; Seminars</b>		<b>3,000</b>
MMTA Winter Workshop	150	
MMTA or MGFOA Fall Conference	850	
MML/MTA for Treasurer	500	
GFOA Annual Conference	1,500	
<b>970 Capital Outlay</b>		<b>3,600</b>
Computer Replacement	2,000	
Printer Replacement	1,000	
Office Furniture Replacement	600	
 <b><i>Total Accounting Department</i></b>		 <b><u>\$ 562,443</u></b>

**DELTA TOWNSHIP**

**ACCOUNTING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Accounting Department - 253**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	317,920	341,354	332,424	330,450
<b>704</b> Salaries & Wages - OT	123	-	500	500
<b>706</b> Salaries & Wages - Longevity	4,857	4,903	4,871	5,734
<b>715</b> F.I.C.A.	24,449	25,720	25,803	25,718
<b>717</b> Worker's Comp. Insurance	576	646	500	716
<b>719</b> Health Insurance	55,655	70,685	75,121	79,457
<b>720</b> Life, Dental & LTD Insurance	9,630	10,108	11,063	8,193
<b>721</b> Pension	35,749	39,545	42,257	36,125
<b>728</b> Office Supplies	3,407	2,702	5,500	5,000
<b>729</b> Photo Copies	1,336	1,011	1,000	1,100
<b>730</b> Postage	17,069	16,730	17,000	16,000
<b>731</b> Publications	296	297	500	500
<b>803</b> Audit Fees	10,720	11,040	12,000	13,000
<b>806</b> Contractual Services	21,121	26,457	26,280	29,300
<b>852</b> Telephone	2,165	1,480	1,200	800
<b>861</b> Mileage	-	-	300	300
<b>933</b> R & M Services - Equipment	486	-	1,200	1,200
<b>957</b> Education & Training	318	174	1,500	1,250
<b>959</b> Memberships & Dues	275	485	475	500
<b>960</b> Meetings, Conf. & Seminars	2,804	2,954	2,850	3,000
<b>963</b> Miscellaneous - Other	53	501	500	-
<b>970</b> Capital Outlay	2,273	718	3,700	3,600
<b>999</b> Appropriations-Transfer Out	146,500	146,500	146,500	146,500
<b>Total Accounting Department</b>	<b>\$ 657,781</b>	<b>\$ 704,009</b>	<b>\$ 713,044</b>	<b>\$ 708,943</b>
<i>Total FTEs</i>	5.5	5.5	5.5	5.5

<b>Summary</b>				
Personnel Services	448,960	492,961	492,539	486,893
Supplies	22,160	21,241	24,500	22,600
Services	34,492	38,977	40,980	44,600
Education & Training	3,397	3,612	4,825	4,750
Transfers Out	146,500	146,500	146,500	146,500
Capital Outlay	2,273	718	3,700	3,600
<b>Total Accounting Dept.</b>	<b>\$ 657,781</b>	<b>\$ 704,009</b>	<b>\$ 713,044</b>	<b>\$ 708,943</b>





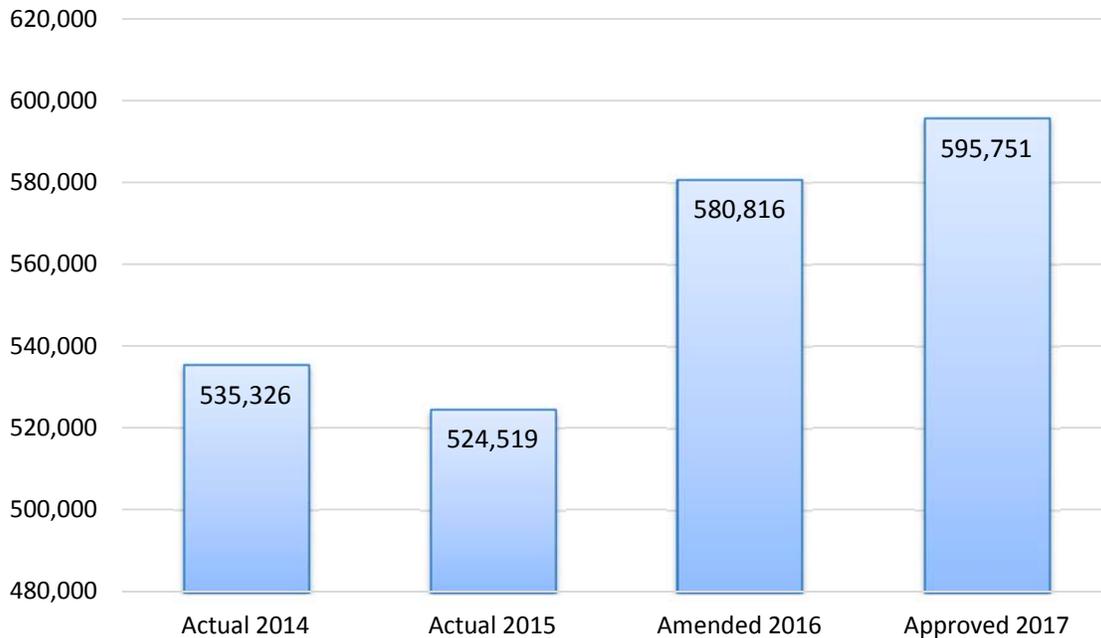
**ASSESSING DEPARTMENT**

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

**Goals**

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

*Assessing Department Budget History*



## Objectives

- Continue to perform 2,000 data verification inspections per year of real properties, to stay in accordance with the State Tax Commission guidelines.
- Continue to provide excellent customer service by providing accessibility to accurate property information through the online assessing database, as well as one-on-one interaction.
- Continue to provide the City of Grand Ledge assessing services.
- Re-evaluate staff and workflow to explore alternative means of providing services.

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>PROJECTED 2016</b>	<b>TARGET 2017</b>
<b>Number Of Board Of Review Appeals</b>	29 Delta 10 Grand Ledge	75 Delta 24 Grand Ledge	60 Delta 30 Grand Ledge	50 Delta 30 Grand Ledge
<b>Number Of Property Transfer Affidavits</b>	470 Delta 95 Grand Ledge	520 Delta 110 Grand Ledge	700 Delta 213 Grand Ledge	725 Delta 250 Grand Ledge
<b>Data Verification Inspections – Delta</b>	1,707	2,400	2,200	2,400
<b>Data Verification Inspections – Grand Ledge</b>	539	500	500	550
<b>Number Of Hits For On-Line Assessing Database</b>	160,000	170,000	175,000	175,000
<b>Full Michigan Tax Tribunal Appeals Processed</b>	12	16	7	8
<b>Principal Residence Exemption Affidavits Processed</b>	325 Delta 95 Grand Ledge	400 Delta 115 Grand Ledge	425 Delta 96 Grand Ledge	475 Delta 100 Grand Ledge
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	3.3%	3.0%	3.4%	3.4%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	<b>342,337</b>
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>6,423</b>
710	<b>Fees &amp; Per Diem</b> Board of Review Members (3 ea.) 4.5 days @ \$120/day.	<b>1,650</b>
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>26,680</b>
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>3,106</b>
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>99,400</b>
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.	<b>11,219</b>
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.	<b>42,792</b>
728	<b>Office Supplies</b>	<b>3,800</b>
728.001	<b>Office Supplies</b> Misc. office supplies for Grand Ledge assessing not included in contract.	<b>200</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
729	<b>Photo Copies</b>	1,800
730	<b>Postage</b> Mailing of required personal property statement notices, change of assessment notices and general assessing documents.	11,000
806	<b>Contractual Services</b> Professional services related to MTT appeals, such as attorney cost, and outside appraisal work.	20,000
861	<b>Auto Allowance/Mileage</b>	200
862	<b>Gasoline</b>	1,000
863	<b>Vehicle Maintenance</b>	800
903	<b>Printing</b> Change of assessment notices, inserts with the change of assessment notices, personal property letters, and other property tax related printing expenses.	3,000
911	<b>Fleet Insurance</b>	960
934	<b>Repair &amp; Maintenance - Other</b>	11,134
	APEX Sketching	1,954
	BS&A Assessing Software	3,343
	BS&A Internet Services	5,837
957	<b>Education &amp; Training</b>	3,800
	MAA Continuing Education 5 Day Courses (2 ea.)	1,000
	MAA Continuing Education Course (3 ea.)	600
	MAAO Certification Program	1,000
	Various Training Seminars for All Staff	200
	Lodging and Food Expenses Associated with Education & Training	1,000

DELTA TOWNSHIP

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>1,250</b>
	State Assessors Board for Assessing License	450
	Michigan Assessors Association	325
	Mid-Michigan Assessors Association	75
	International Association of Assessing Officers	400
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>2,500</b>
	MAA annual conference.	
<b>970</b>	<b>Capital Outlay</b>	<b>700</b>
	Office machine replacement.	
	<b><i>Total Assessing Department</i></b>	<b><u>\$ 595,751</u></b>

**DELTA TOWNSHIP**

**ASSESSING GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Assessing Department - 257**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	308,036	330,100	337,479	342,337
<b>706</b> Salaries & Wages - Longevity	4,941	5,590	6,297	6,423
<b>710</b> Fees & Per Diem	1,620	1,680	1,500	1,650
<b>715</b> F.I.C.A.	23,120	24,497	26,299	26,680
<b>717</b> Worker's Comp. Insurance	1,937	3,528	3,149	3,106
<b>719</b> Health Insurance	57,145	85,708	93,745	99,400
<b>720</b> Life, Dental & LTD Insurance	9,945	10,793	11,999	11,219
<b>721</b> Pension	34,713	22,239	41,714	42,792
<b>728</b> Office Supplies	4,268	2,565	3,500	3,800
<b>728.001</b> Office Supplies - G.L. Assessing	-	-	-	200
<b>729</b> Photo copies	1,059	813	1,000	1,800
<b>730</b> Postage	7,333	10,816	10,500	11,000
<b>740</b> Operating Supplies	-	216	800	-
<b>806</b> Contractual Services	61,844	5,780	20,000	20,000
<b>852</b> Telephone	-	-	500	-
<b>861</b> Mileage	-	-	100	200
<b>862</b> Gasoline & Diesel	796	693	1,500	1,000
<b>863</b> Vehicle Maintenance	184	950	500	800
<b>903</b> Printing	-	12	3,900	3,000
<b>911</b> Fleet Insurance	960	911	-	960
<b>934</b> R & M Services - Other	10,347	10,465	10,609	11,134
<b>957</b> Education & Training	2,708	1,981	1,650	3,800
<b>959</b> Memberships & Dues	1,350	2,195	1,250	1,250
<b>960</b> Meetings, Conf. & Seminars	1,460	1,704	2,125	2,500
<b>970</b> Capital Outlay	1,560	1,282	700	700
<b>Total Assessing Department</b>	<b>\$ 535,326</b>	<b>\$ 524,519</b>	<b>\$ 580,816</b>	<b>\$ 595,751</b>
<i>Total FTEs</i>	5.0	5.0	5.0	5.0

<b>Summary</b>				
Personnel Services	441,456	484,135	522,182	533,607
Supplies	13,457	15,104	17,300	17,800
Services	72,375	17,207	35,609	35,134
Education & Training	5,518	5,880	5,025	7,550
Capital Outlay	1,560	1,282	700	700
<b>Total Assessing Dept.</b>	<b>\$ 535,326</b>	<b>\$ 524,519</b>	<b>\$ 580,816</b>	<b>\$ 595,751</b>



# TOWNSHIP HALL & GROUNDS FY 2017 BUDGET

Marcus Kirkpatrick  
Parks, Recreation & Cemeteries Director

Martin Disbrow  
Custodian II

Chris Haase  
Johnny Millan  
Custodian I



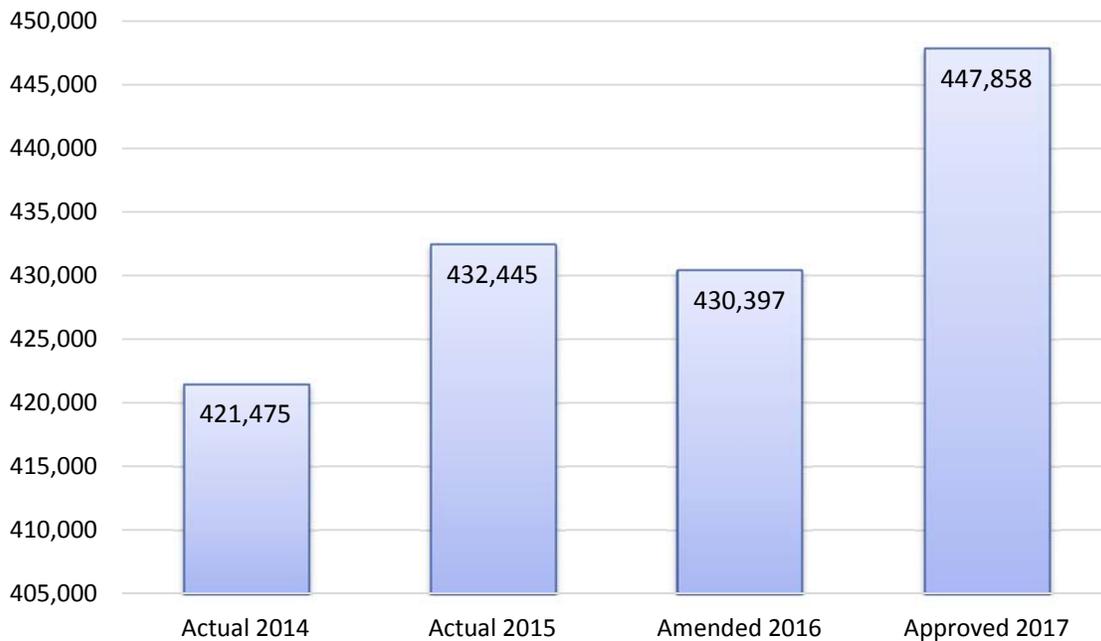
**PARKS, RECREATION, AND CEMETERIES DEPARTMENT  
HALL AND GROUNDS**

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

**Goals**

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

*Hall & Grounds Budget History*



**Objectives**

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

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>TARGET 2017</b>
<b>Township Facilities Receiving Daily Housekeeping (Sq. Ft.)</b>	55,700	55,700	55,700	55,700
<b>Interior Preventive Maintenance Cycles</b>	N/A	4	4	4
<b>Exterior Preventive Maintenance Cycles</b>	N/A	4	4	4
<b>Percentage of Operation Costs to General Fund Total Budget</b>	2.6%	2.5%	2.5%	2.5%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b>	<b>120,412</b>
<b>703</b>	<b>Wages &amp; Salaries - Temporary</b> Seasonal Staff - 29 hours @ 25 weeks x \$12.18/hr.	<b>8,840</b>
<b>704</b>	<b>Wages &amp; Salaries - Overtime</b>	<b>3,000</b>
<b>705</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>2,881</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>10,108</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>4,008</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>18,114</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>3,641</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>14,804</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>		<b>Approved 2017</b>
<b>724</b>	<b>Cleaning &amp; Laundry</b>		<b>800</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>		<b>19,000</b>
	Paper Products	<b>7,500</b>	
	Cleaning Supplies	<b>4,500</b>	
	Trash Bags	<b>1,000</b>	
	Paint & Wall Coverings	<b>2,000</b>	
	Floor Care Products	<b>1,000</b>	
	Electrical Supplies	<b>2,000</b>	
	Miscellaneous	<b>1,000</b>	
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>		<b>700</b>
<b>780</b>	<b>Ground Maintenance Supplies</b>		<b>8,000</b>
	Landscape Supplies	<b>3,000</b>	
	Fertilizer & Weed Control	<b>1,000</b>	
	Parking Lot Repairs	<b>2,000</b>	
	Miscellaneous	<b>2,000</b>	
<b>806</b>	<b>Contractual Services</b>		<b>16,100</b>
	Trash Removal	<b>3,300</b>	
	Pest Control (4 buildings)	<b>1,900</b>	
	Window Cleaning	<b>1,500</b>	
	Elevators Maint. & Service - Admin. & Community Center	<b>5,000</b>	
	Alarm System Annual Maintenance	<b>1,400</b>	
	Fire System Annual Maintenance	<b>1,500</b>	
	Miscellaneous	<b>1,500</b>	
<b>852</b>	<b>Telephone</b>		<b>29,150</b>
	Zayo Phones and Internet Fiber - All Depts.	<b>22,800</b>	
	Comcast - Enrichment Center	<b>2,100</b>	
	TDS Metrocom	<b>2,750</b>	
	Verizon	<b>1,000</b>	
	AT&T	<b>500</b>	
<b>854</b>	<b>Telephone Maintenance</b>		<b>1,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
862	Gasoline	1,000
863	Vehicle Maintenance	500
911	Fleet Insurance	600
912	Liability Insurance	22,200
921	Electricity	54,000
	Administration Building	35,400
	Enrichment Center	10,000
	Community Center	5,000
	Old Water Building	2,500
	Storage Area	1,100
922	Heat	28,000
	Administration Building	14,000
	Enrichment Center	7,500
	Community Center	3,000
	Old Water Building	3,000
	Storage Area	500
923	Sewer & Water	5,000
931	Repair & Maintenance - Building	38,800
	Administration Building	10,000
	Old Water Building	1,000
	Community Center	2,000
	Enrichment Center	10,000
	ADA	3,000
	Rug Maintenance (Admin. & Substation)	2,000
	Temperature Sensors (Admin. West Side)	4,000
	Boiler Room Maintenance (Admin.)	3,000
	Flush Valves (Admin.)	1,800
	Roof - West Entrance (Admin.)	2,000

DELTA TOWNSHIP

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

<u>Acct#</u>	<u>Description</u>	Approved 2017
933	Repair & Maintenance - Equipment	2,500
942	Rentals - Equipment	500
970	Capital Outlay	34,200
	Multi-Purpose Cleaning Extractor	7,700
	Furniture, Tables, Chairs	3,000
	Carpet & Painting (Admin.)	6,500
	A/C Replacement in Server Room	17,000
 <i>Total Twp. Hall &amp; Grounds</i>		 <b>\$ 447,858</b>

**DELTA TOWNSHIP**

**HALL & GROUNDS GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Township Hall & Grounds - 265**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	114,286	116,522	118,050	120,412
<b>703</b> Salaries & Wages - Temporary	7,426	10,071	8,700	8,840
<b>704</b> Salaries & Wages - OT	1,315	4,274	2,000	3,000
<b>706</b> Salaries & Wages - Longevity	2,742	2,797	2,825	2,881
<b>715</b> F.I.C.A.	9,244	10,303	10,020	10,108
<b>717</b> Worker's Comp. Insurance	3,588	5,576	4,647	4,008
<b>719</b> Health Insurance	14,192	16,461	17,278	18,114
<b>720</b> Life, Dental & LTD Insurance	3,617	3,651	4,014	3,641
<b>721</b> Pension	12,972	13,417	14,513	14,804
<b>724</b> Cleaning & Laundry	891	958	800	800
<b>776</b> Building Maintenance Supplies	18,449	23,828	19,000	19,000
<b>778</b> Equipment Maintenance Supplies	1,432	1,295	700	700
<b>780</b> Grounds Maintenance Supplies	9,257	5,860	8,000	8,000
<b>806</b> Contractual Services	10,234	13,340	16,100	16,100
<b>852</b> Telephone	28,090	29,779	28,850	29,150
<b>854</b> Telephone Maintenance	-	-	1,000	1,000
<b>862</b> Gasoline & Diesel	1,733	238	1,000	1,000
<b>863</b> Vehicle Maintenance	635	160	500	500
<b>911</b> Fleet Insurance	570	541	600	600
<b>912</b> Liability Insurance	27,647	28,242	22,200	22,200
<b>921</b> Electricity	55,450	59,310	54,000	54,000
<b>922</b> Heat	36,416	23,858	34,000	28,000
<b>923</b> Sewer & Water	5,715	5,110	5,000	5,000
<b>931</b> R & M Services - Building	37,452	22,862	28,000	38,800
<b>933</b> R & M Services - Equipment	1,591	808	2,500	2,500
<b>942</b> Rentals - Equipment	743	1,839	500	500
<b>970</b> Capital Outlay	15,787	31,347	25,600	34,200
<b>Total Township Hall &amp; Grounds</b>	<b>\$ 421,475</b>	<b>\$ 432,445</b>	<b>\$ 430,397</b>	<b>\$ 447,858</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	169,383	183,070	182,047	185,808
Supplies	31,762	32,179	29,500	29,500
Services	176,325	157,066	170,450	175,550
Insurance	28,217	28,783	22,800	22,800
Capital Outlay	15,787	31,347	25,600	34,200
<b>Total TH &amp; G</b>	<b>\$ 421,475</b>	<b>\$ 432,445</b>	<b>\$ 430,397</b>	<b>\$ 447,858</b>

**GENERAL FUND  
GENERAL ACTIVITY  
FY 2017 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.



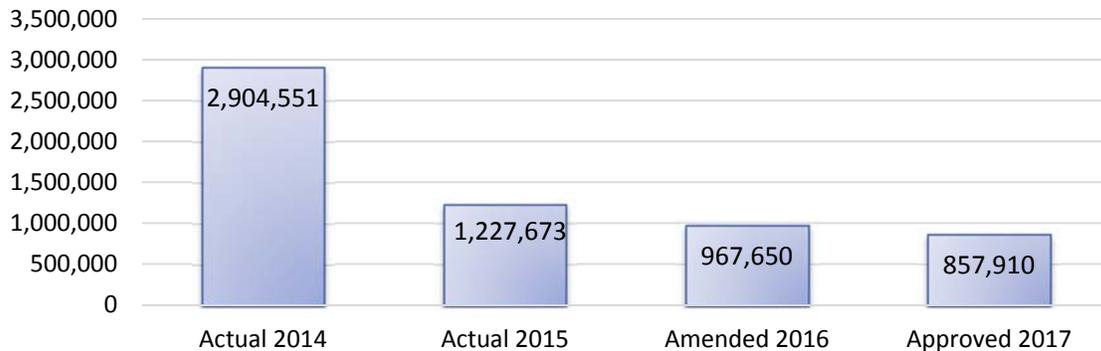
**GENERAL ACTIVITY ADMINISTRATIVE SERVICES**

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

**Goals**

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

*Budget History*



**Objectives**

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

OUTPUT INDICATORS	2014	2015	PROJECTED 2016	TARGET 2017
<b>Percentage Of Operation Costs To The General Fund Total Budget</b>	18.0%*	5.0%	5.7%	4.9%

\*\$2 million contribution to OPEB trust

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>		<b>Approved 2017</b>
<b>710</b>	<b>Fees &amp; Per Diem</b>		<b>360</b>
	Non-Discrimination Committee per diem.		
<b>719</b>	<b>Health Insurance</b>		<b>460,400</b>
	Retiree Health Insurance Premiums	<b>280,000</b>	
	OPEB Contribution	<b>155,000</b>	
	Wellness	<b>10,000</b>	
	MI Claims Tax/H.S.A.	<b>15,400</b>	
<b>728</b>	<b>Office Supplies</b>		<b>3,000</b>
<b>730</b>	<b>Postage</b>		<b>16,000</b>
	Expenses for Delta Magazine and other mailings.		
<b>731</b>	<b>Publications</b>		<b>300</b>
<b>740</b>	<b>Operating Supplies</b>		<b>13,250</b>
	Delta Senior Council	<b>750</b>	
	Delta Community Awards	<b>5,000</b>	
	Employee Appreciation/Service Awards	<b>7,500</b>	
<b>806</b>	<b>Contractual Services</b>		<b>73,000</b>
	Delta Fireworks	<b>25,000</b>	
	Employee Activities	<b>3,000</b>	
	Misc. Consulting Work/ADA Transition Plan	<b>40,000</b>	
	Branding/Identity Work	<b>5,000</b>	
<b>808</b>	<b>Legal Fees</b>		<b>75,000</b>
<b>903</b>	<b>Printing</b>		<b>30,000</b>
	Delta Magazine	<b>20,000</b>	
	Other Township Mailings (Strategic Plan)	<b>10,000</b>	

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>		<b>Approved 2017</b>
<b>959</b>	<b>Membership &amp; Dues</b>		<b>52,100</b>
	Michigan Municipal League	6,800	
	Tri-County Regional Planning	21,500	
	Visitors and Convention Bureau	400	
	Deltaside Business Association	200	
	Lansing Regional Chamber	450	
	Lansing Area Safety Council	1,000	
	Michigan Township Association	6,500	
	Lansing Economic Area Partnership	15,000	
	MiDeal	250	
<b>962</b>	<b>Contributions</b>		<b>9,500</b>
	Meals-On-Wheels	5,000	
	211	2,500	
	Deltaside Business Expo	2,000	
<b>963</b>	<b>Miscellaneous - Other</b>		<b>5,000</b>
	Neighborhood preservation.		
<b>970</b>	<b>Capital Outlay</b>		<b>120,000</b>
	Grand Woods park payment.		
	<b><i>Total General Activity</i></b>		<b>\$ 857,910</b>

**DELTA TOWNSHIP**

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**GENERAL ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**General Activity - 272**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>710</b> Fees and Per Diem	-	-	-	360
<b>719</b> Health Insurance - Retiree	2,491,064	467,909	405,000	460,400
<b>720</b> Life, Dental & Disability	2,240	(1,808)	-	-
<b>728</b> Office Supplies	172	891	1,000	3,000
<b>730</b> Postage	12,095	12,770	18,000	16,000
<b>731</b> Publications	266	80	300	300
<b>740</b> Operating Supplies	11,023	16,882	19,250	13,250
<b>806</b> Contractual Services	199,603	197,205	205,000	73,000
<b>808</b> Legal Fees	91,821	68,267	75,000	75,000
<b>903</b> Printing	22,852	19,434	30,000	30,000
<b>959</b> Memberships & Dues	53,632	56,088	52,600	52,100
<b>962</b> Contributions	7,000	7,000	10,500	9,500
<b>963</b> Miscellaneous - Other	-	-	-	5,000
<b>970</b> Capital Outlay	12,783	382,955	151,000	120,000
<b>Total General Activity</b>	<b>\$ 2,904,551</b>	<b>\$ 1,227,673</b>	<b>\$ 967,650</b>	<b>\$ 857,910</b>

<b>Summary</b>				
Personnel Services	2,493,304	466,101	405,000	460,760
Supplies	23,556	30,623	38,550	37,550
Services	321,276	291,906	320,500	187,500
Education & Training	53,632	56,088	52,600	52,100
Capital Outlay	12,783	382,955	151,000	120,000
<b>Total General Activity</b>	<b>\$ 2,904,551</b>	<b>\$ 1,227,673</b>	<b>\$ 967,650</b>	<b>\$ 857,910</b>



## CEMETERIES FY 2017 BUDGET

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

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

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

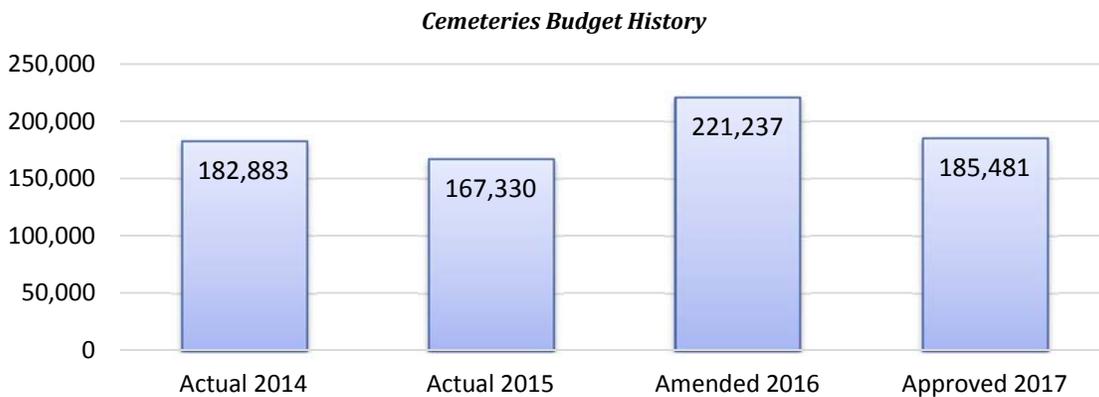


**PARKS, RECREATION, AND CEMETERIES DEPARTMENT**  
***CEMETERIES***

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

**Goals**

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



**Objectives**

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

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>PROJECTED 2016</b>	<b>ESTIMATED 2017</b>
<b>Burials</b>	55	62	30	35
<b>Cemetery Plots Sold</b>	74	57	37	40
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	1.1%	1.0%	1.3%	1.1%

DELTA TOWNSHIP

CEMETERIES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276

<u>Acct#</u>	<u>Description</u>	Approved 2017
702	<b>Salaries &amp; Wages - Regular</b>	83,883
703	<b>Wages &amp; Salaries - Temporary</b> 2 each @ 29 hrs. for 25 wks. x \$13.20/hr.	19,140
704	<b>Wages &amp; Salaries - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	3,000
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	2,430
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	8,067
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	5,027
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	9,057
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.	2,027
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.	10,350

**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 2017</b>
<b>740</b>	<b>Operating Supplies</b>		<b>4,000</b>
	Cremation Vaults	<b>2,500</b>	
	Miscellaneous	<b>1,500</b>	
<b>759</b>	<b>Tools</b>		<b>1,000</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>		<b>500</b>
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>		<b>3,000</b>
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>		<b>7,500</b>
	Fertilizer, Weed, and Pest Control	<b>2,000</b>	
	Foundation Cement	<b>1,500</b>	
	Grass Seed and Mulch	<b>500</b>	
	Miscellaneous	<b>3,500</b>	
<b>806</b>	<b>Contractual Services</b>		<b>2,500</b>
	Tree Trimming and Stump Removal	<b>1,000</b>	
	Miscellaneous	<b>1,500</b>	
<b>852</b>	<b>Telephone</b>		<b>1,250</b>
<b>862</b>	<b>Gasoline</b>		<b>2,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>		<b>3,000</b>
<b>911</b>	<b>Fleet Insurance</b>		<b>1,000</b>
<b>921</b>	<b>Electricity</b>		<b>1,400</b>
<b>923</b>	<b>Sewer &amp; Water</b>		<b>250</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>		<b>1,000</b>
<b>942</b>	<b>Rentals</b>		<b>1,000</b>

DELTA TOWNSHIP

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CEMETERIES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-276

<u>Acct#</u>	<u>Description</u>		Approved 2017
959	Memberships and Dues		100
960	Meetings and Conferences		500
970	Capital Outlay		12,500
	Mower Replacement Program	10,000	
	Miscellaneous	2,500	
	<b>Total Cemeteries Division</b>		<b>\$ 185,481</b>

**DELTA TOWNSHIP**

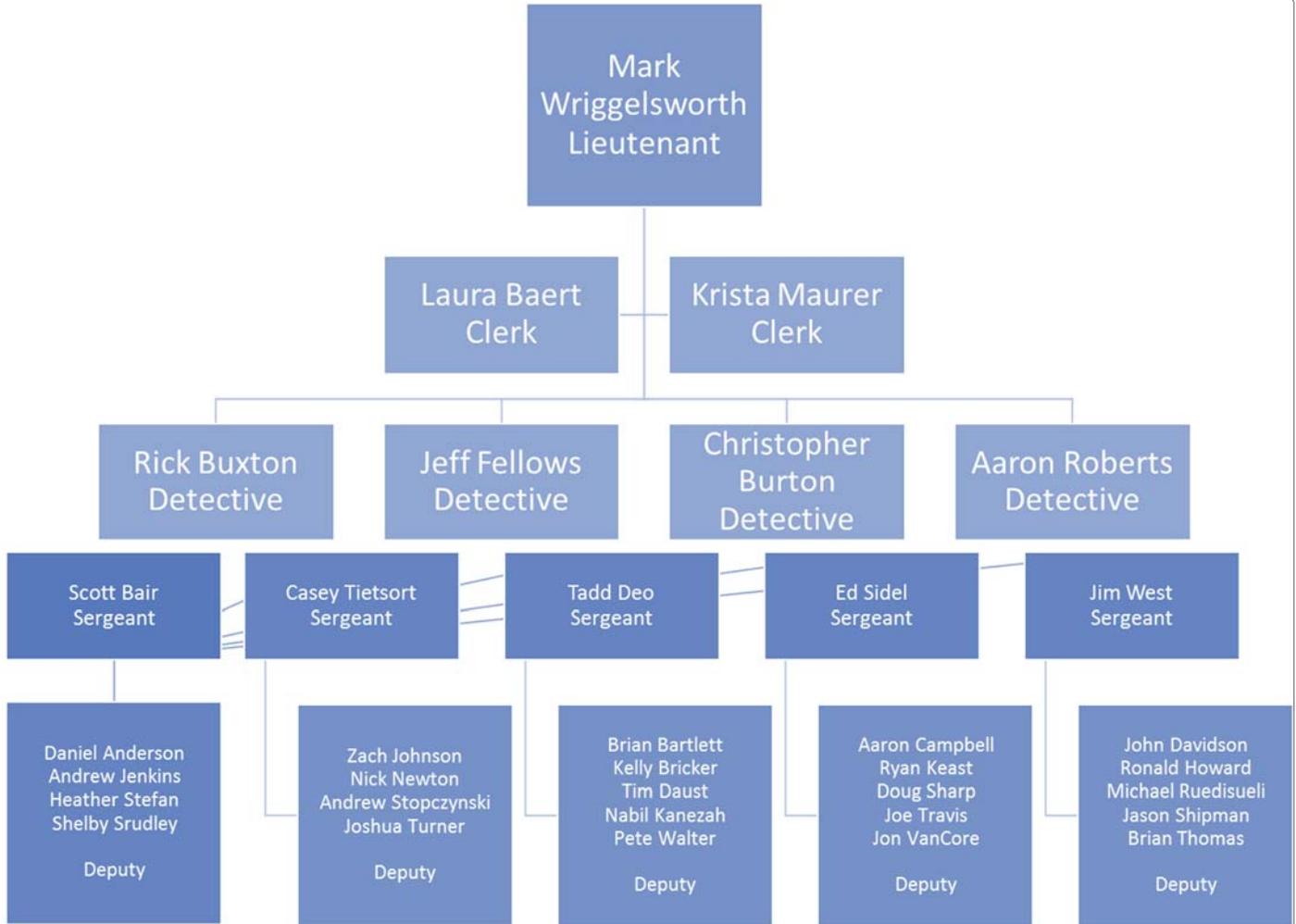
**CEMETERIES GENERAL FUND**  
**Detail of Expenditures**  
 Fiscal Year Ending December 31:

**Cemeteries - 276**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
702 Salaries & Wages - Regular	84,532	78,534	80,203	83,883
703 Salaries & Wages - Temporary	19,834	17,728	18,850	19,140
704 Salaries & Wages - OT	2,637	229	3,000	3,000
706 Salaries & Wages - Longevity	968	1,505	1,852	2,430
715 F.I.C.A.	7,869	7,308	8,765	8,067
717 Worker's Comp. Insurance	3,762	4,962	5,731	5,027
719 Health Insurance	8,837	6,460	8,639	9,057
720 Life, Dental & LTD Insurance	1,874	2,098	2,184	2,027
721 Pension	10,553	9,593	9,893	10,350
740 Operating Supplies	490	2,435	1,500	4,000
759 Tools	-	74	250	1,000
776 Building Maintenance Supplies	-	88	250	500
778 Equipment Maintenance Supplies	2,328	1,849	3,000	3,000
780 Grounds Maintenance Supplies	4,658	4,900	6,000	7,500
806 Contractual Services	516	564	2,150	2,500
852 Telephone	1,243	778	1,250	1,250
862 Gasoline & Diesel	14,454	1,511	5,000	2,000
863 Vehicle Maintenance	2,022	1,707	3,000	3,000
911 Fleet Insurance	960	911	1,000	1,000
921 Electricity	1,263	1,522	1,400	1,400
923 Sewer & Water	249	295	250	250
933 R & M Services - Equipment	-	25	1,000	1,000
942 Rentals - Equipment	335	371	1,000	1,000
959 Memberships & Dues	35	35	70	100
960 Meetings, Conf. & Seminars	75	357	500	500
970 Capital Outlay	13,391	21,491	54,500	12,500
<b>Total Cemeteries</b>	<b>\$ 182,883</b>	<b>\$ 167,330</b>	<b>\$ 221,237</b>	<b>\$ 185,481</b>
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

<b>Summary</b>				
Personnel Services	140,866	128,417	139,117	142,981
Supplies	21,930	10,857	16,000	18,000
Services	5,627	5,262	10,050	10,400
Insurance	960	911	1,000	1,000
Education & Training	110	392	570	600
Capital Outlay	13,391	21,491	54,500	12,500
<b>Total Cemetery</b>	<b>\$ 182,883</b>	<b>\$ 167,330</b>	<b>\$ 221,237</b>	<b>\$ 185,481</b>

# DELTA PATROL EATON COUNTY SHERIFF FY 2017 BUDGET



**DELTA PATROL, EATON COUNTY SHERIFF’S OFFICE**

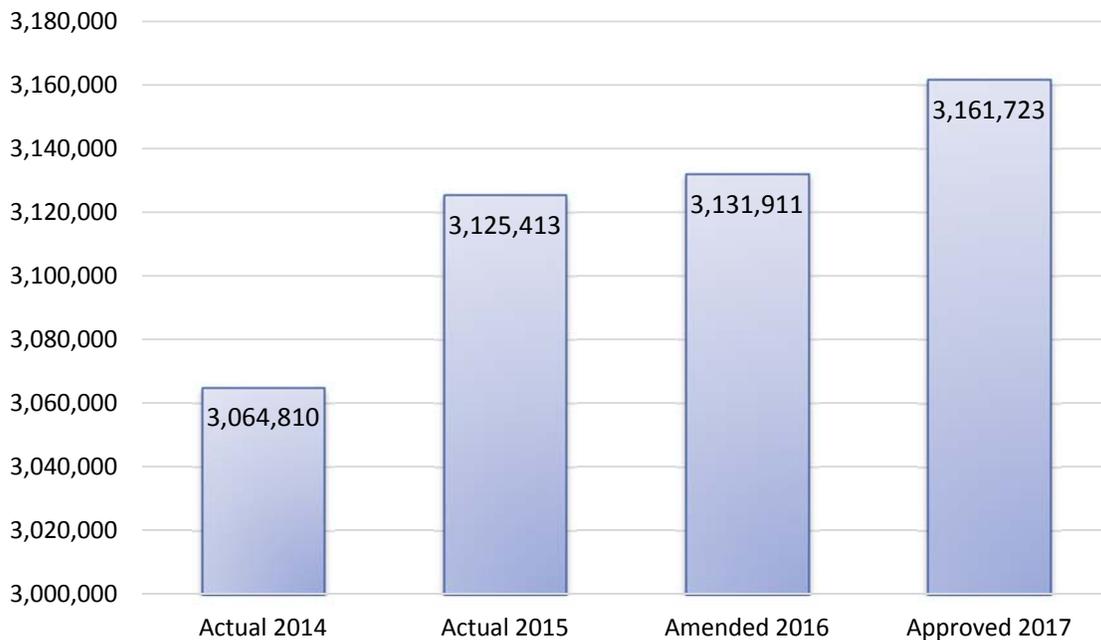
Delta Township contracts with the Eaton County Sheriff’s Office for police protection. This contract establishes the Delta Patrol, which is housed within the Administration Complex of Delta Township.

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

**Goals**

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

*Delta Patrol Budget History*



**Objectives**

- Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education.
- Increase commercial motor vehicle inspections by 10% to ensure the safety of motorists traveling in Delta Township and preserve the infrastructure of the roadway.
- Increase efforts to provide information to the Delta Township community regarding traffic safety and crime prevention services through the use of education presentations, internet, and social media such as Facebook and Twitter.
- Increase the number of bicycle patrol hours by 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.

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>ESTIMATED 2016</b>	<b>TARGET 2017</b>
<b>Total Number Of Service Calls</b>	16,016	16,375	16,725	16,000
<b>Traffic Encounters</b>	7,084	9,518	6,689	8,000
<b>Traffic Crashes</b>	1,070	1,115	1,100	1,000
<b>Total Number Of Commercial Motor Vehicle Inspections</b>	154	134	140	154
<b>Bicycle Patrol Hours</b>	335	314	300	330
<b>Community Contacts/Public Education Programs Presented--Attendees</b>	538	974	1,684	2,500
<b>School Safety Programs/Presentations</b>	26	71	76	80
<b>Number Of Facebook Followers</b>	5,100	6,853	9,500	11,000
<b>Number Of Twitter Followers</b>	851	1,185	1,600	2,000
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	19.0%	18.8%	18.3%	18.1%

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
728	Office Supplies	250
729	Photo Copies	500
740	Operating Supplies Scale calibration and coffee expense.	2,500
806	Contractual Services	68,500
	School Crossing Guards	24,000
	Eaton County Work Crew	40,000
	Speed Sign Software Support	4,500
807	Sheriff's Contract Contract payments to Eaton County.	3,061,743
852	Telephone	630
921	Electricity	11,000
922	Heat	2,400
923	Sewer and Water	1,200
931	Repair & Maintenance - Building Building updates and repairs.	10,000
970	Capital Outlay	3,000
	<b><i>Total Sherriff Activity</i></b>	<b><u>\$ 3,161,723</u></b>

**DELTA TOWNSHIP**

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**SHERIFF ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

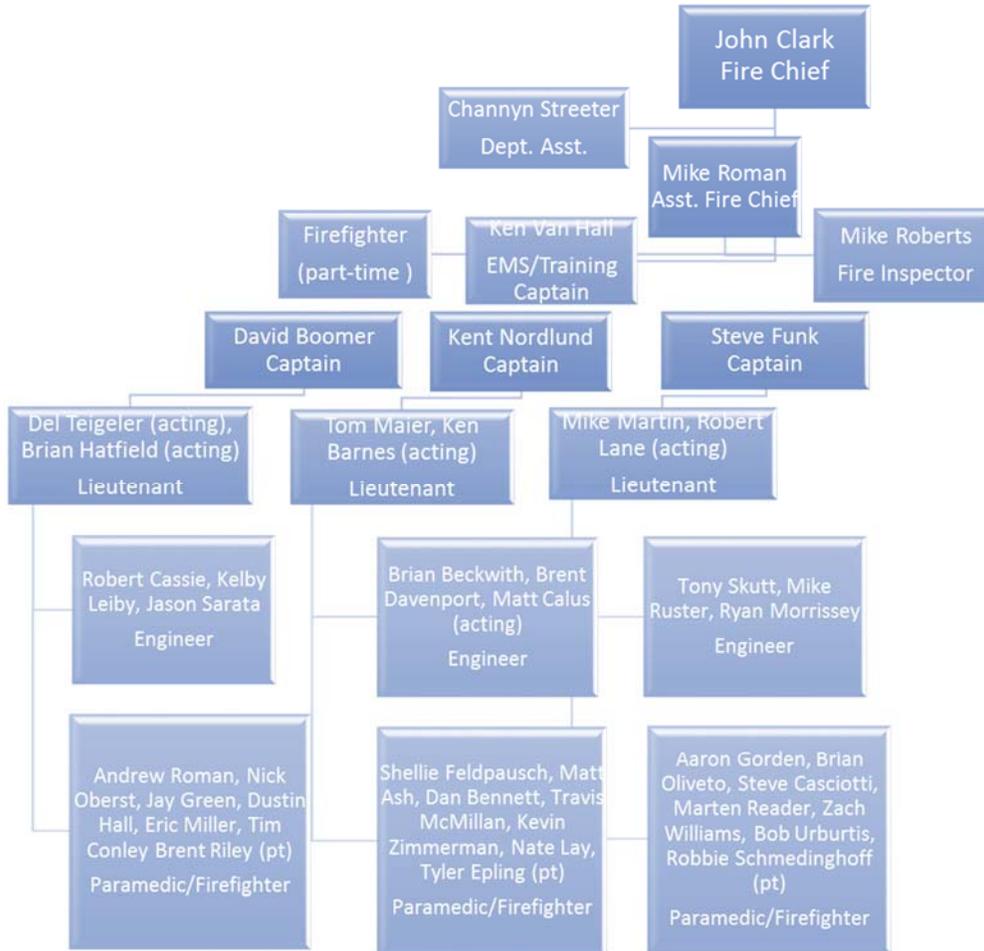
**Sheriff Activity - 301**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>728</b> Office Supplies	-	-	250	250
<b>729</b> Photo Copies	495	448	500	500
<b>740</b> Operating Supplies	1,927	1,935	2,500	2,500
<b>776</b> Building Maintenance Supplies	2,201	1,647	2,200	-
<b>806</b> Contractual Services	59,751	59,747	67,000	68,500
<b>807</b> Sheriff Contract	2,973,363	3,017,388	3,041,221	3,061,743
<b>852</b> Telephone	362	488	540	630
<b>921</b> Electricity	9,988	11,096	9,600	11,000
<b>922</b> Heat	2,465	1,860	2,800	2,400
<b>923</b> Sewer & Water	1,268	1,088	1,300	1,200
<b>931</b> R & M Services - Building	2,617	2,638	1,000	10,000
<b>970</b> Capital Outlay	10,373	27,078	3,000	3,000
<b>Total Sheriff Activity</b>	<b>\$ 3,064,810</b>	<b>\$3,125,413</b>	<b>\$ 3,131,911</b>	<b>\$ 3,161,723</b>

<b>Summary</b>				
Supplies	4,623	4,030	5,450	3,250
Services	3,049,813	3,094,305	3,123,461	3,155,473
Capital Outlay	10,373	27,078	3,000	3,000
<b>Total Sheriff Activity</b>	<b>\$ 3,064,810</b>	<b>\$3,125,413</b>	<b>\$ 3,131,911</b>	<b>\$ 3,161,723</b>



# FIRE-EOC-AMBULANCE DEPARTMENT FY 2017 BUDGET



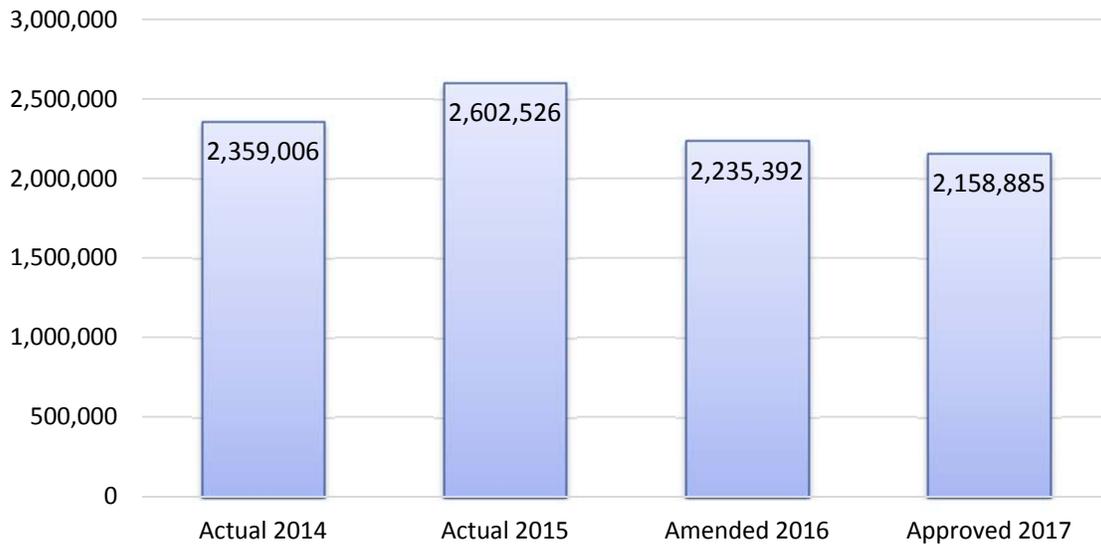
**FIRE/EOC/AMBULANCE DEPARTMENT**

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

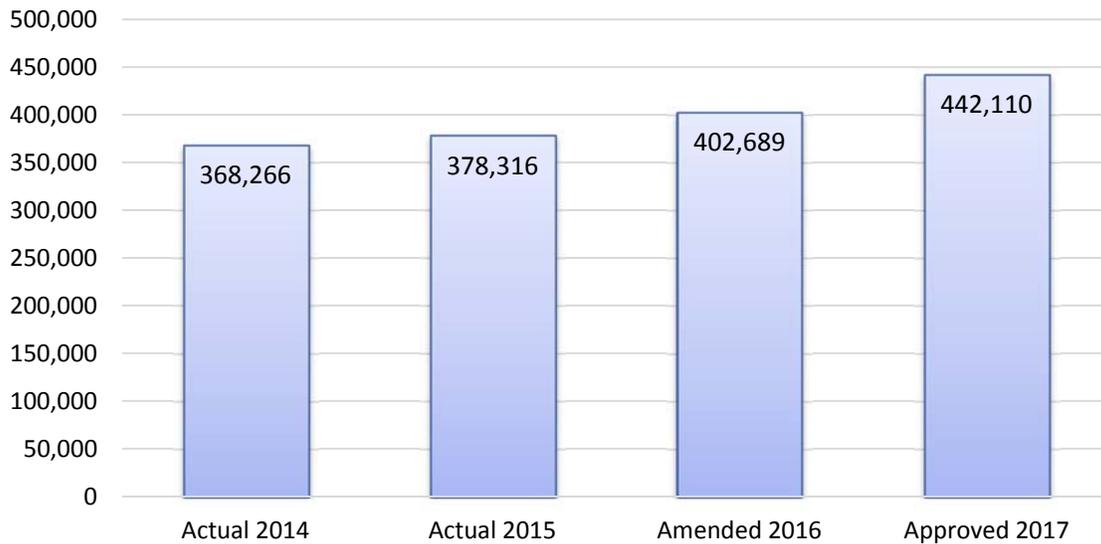
**Goals**

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

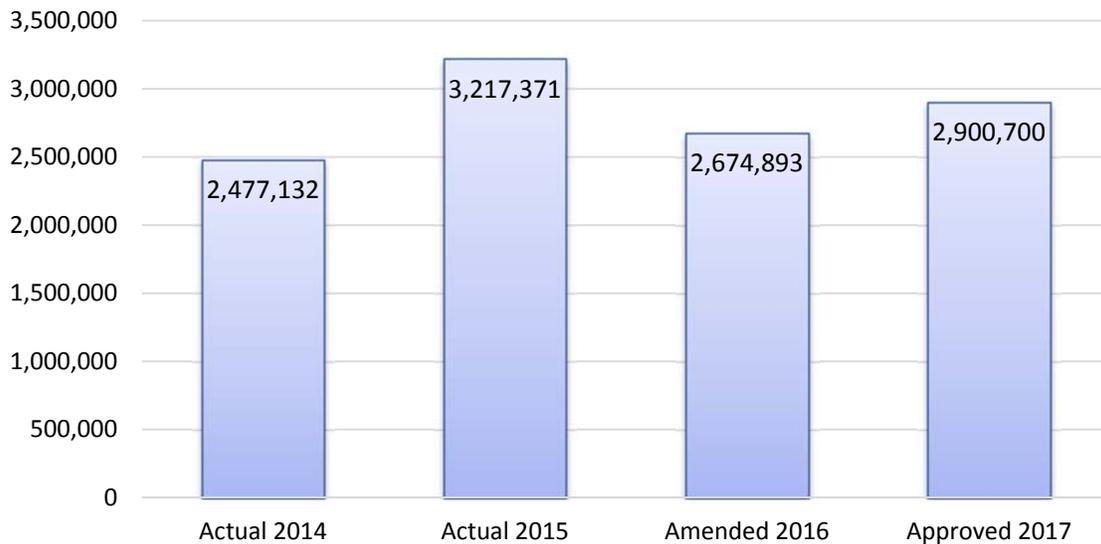
*Fire Department Budget History*



*Looking Glass Regional Fire Authority*



*Ambulance Activity*



**Objectives**

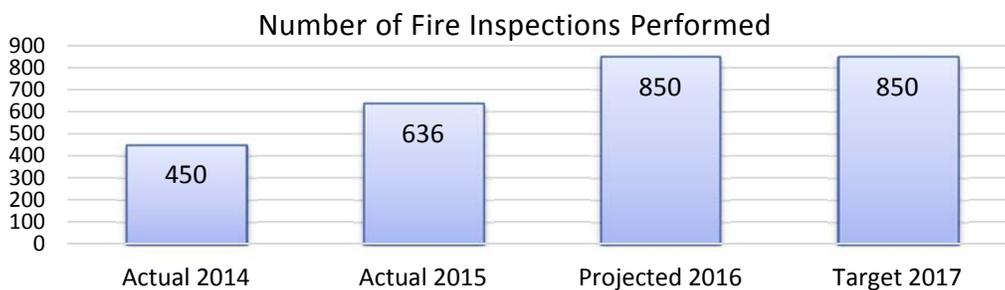
- Continue shared services by exploring and evaluating all identified opportunities and additional areas of collaboration for potential methods of joint governance.
- Continue the CFAI (Accreditation) process. Includes completing the self-assessment plan and community risk assessment.
- Develop and implement Fire/EMS service delivery benchmarks and establish department standards & measurements to evaluate similar size agencies for comparisons of best practices.

- Enhance employee fitness and injury prevention programs with shift trainers. Fully evaluate history injuries & mechanisms and develop prevention strategies for overall health and well-being.
- Promote and support outside educational & training opportunities.
  - Encourage participation in DHS/FEMA funded training at the National Fire Academy, Emergency Management Institute and Consortium of National Domestic Preparedness
- Complete Revision of Standard Operating Guidelines.
  - Update for live fire training
  - Use Blue Card/Metro Operation as a guide for completion in first quarter of 2017
- Enhance & Improve LGRFA Shared Service Operations.
  - Establish strategic plan with LGRFA and Townships
  - Continued evaluation of equipment & building
- Improve & Maintain Infrastructure/Equipment/Apparatus.
  - Evaluate current preventative maintenance, revise as needed
  - Repair, improve exterior station lighting - #1 & #3
  - Evaluate & Rank 5-year maintenance plan
  - Remodel locker rooms/bathrooms at station #3
- Succession planning.
  - Evaluate and address a true succession plan for all levels of the department
- Workplace injuries.
  - Continue awareness and training to decrease workplace injuries
- Enhance the knowledge, skills and abilities of personnel to support department programs and services.
- Create an internal system that enhances and supports the use of computer based training programs.
  - Facilitate the ability of personnel to receive training and education by utilizing Target Solutions
  - Investigate, evaluate and implement additional computer based training programs for staff members
- Develop a department wide training/certification program comprised of national and state certification standards.
  - Conduct an evaluation of current training programs and department needs in relation to national and state certification standards
  - Enforce minimum performance, training expectations, and certifications required of all department personnel
  - Create a tiered system of mandated certifications for all positions in the department
  - Utilize national and state certified training venues for program delivery
  - Evaluate mandated annual refresher training and include in department training program
  - Provide adequate staff and resources to develop and support the training program
- Establish a daily training curriculum for all career firefighters.
  - Develop a mission oriented training curriculum for daily rotation through all shifts that encompasses basic job knowledge, skills, and abilities
  - Promote ability to train with surrounding fire departments providing mutual aid and automatic aid response
  - Task each shift Captain to ensure delivery of the daily shift training program
- Maximize use of external fire and EMS instructors to deliver training programs.
  - Evaluate the type of training programs that require external instructors

- Contact expert instructors and request a proposal
- Review and evaluate course proposals
- Contract with instructors for program presentation
- Schedule, facilitate, and support the training sessions
- Increase staff attendance at training sessions.
  - Emphasize hands-on training versus classroom training
  - Ensure training is specific to department mission
  - Utilize external expert instructors to ensure stimulating training sessions
  - Continue to improve the quality of training facilities, props and resources
  - Implement a training program that allows for individualized, flexible training opportunities
- Enhance and support the development and implementation of regional based training programs.
  - Engage mutual aid partners in developing and presenting training programs to ensure uniformity of operations, knowledge of equipment, and personnel familiarity
  - Identify possible grant opportunities for regional training
  - Improve participation in regional technical rescue and hazmat to ensure personnel maintain proficiency
  - Enhance participation in regional technical rescue and hazmat to reduce cost of maintaining response capabilities
- Perform a high performance fire inspection and plan review process.
  - Fire Inspections
    - 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 fire inspections for an identified geographic area
  - Plan Review.
    - Continue plan reviews for all new construction and remodels
    - Continue to work on Fire Department Plan Reviews occurring within 14 calendar days of receipt of plans
- Improve the quality of fire investigations.
  - Fire Investigation
    - Strive for a complete fire investigation of all fires
    - Use the scientific method and scientifically derived research for reliable determinations
- Continue to grow the youth fire prevention and intervention program.
  - Youth Fire Prevention And Intervention Program
    - Advertise the YFPI program for better usage of the community as a resource
    - Ensure the completion of the entire program for youth referred to the program 100% of the time
- Expand fire and life safety public education.
  - Programs
    - Complete the Fire Department website for easier navigation and to include specific fire prevention information
    - Make 4,500 contacts through public fire and life safety education

**DELTA TOWNSHIP**

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>PROJECTED 2016</b>	<b>TARGET 2017</b>
Fire Inspections	450	636	850	850
Plan Reviews – Turn-Around Time	24 hours	10 Days	10 Days	10 Days
Average EMS Response Time In Minutes (Emergency/Non-Emergency) Dispatch To Arrival – Delta Township	5.5	5.3	5.3	5.3
Fire Response Time – Average Minutes Response Time Per Alarm (Alarm To First Arriving Apparatus) – Delta Township	3.7	5.5	5.5	5.5
Average EMS Response Time In Minutes (Emergency/Non-Emergency) Dispatch To Arrival – Looking Glass Regional Fire Authority	9.5	8.7	9.5	9.5
Fire Response Time – Average Minutes Response Time Per Alarm (Alarm To First Arriving Apparatus) – Looking Glass Regional Fire Authority	8.5	9.2	9.5	9.5
Overtime Costs For Metro Training	\$5,000	\$3,400	\$4,500	\$10,000
Fire Runs	2,078	1,884	1,800	N/A
EMS Runs	4,519	5252	5,300	N/A
Work Related Injuries	15	24	10	10
Training Hours – Department Wide	6,000	7,090	7,000	7,000
Percentage Operation Costs To General Fund Total Budget – Fire	14.6%	14.9%	13.1%	12.3%
Percentage Operation Costs To General Fund Total Budget – Looking Glass Fire	2.3%	2.2%	2.4%	2.5%
Percentage Operation Costs To General Fund Total Budget – Ambulance	15.4%	18.4%	15.7%	16.6%
Percentage Operation Costs To General Fund Total Budget – EOC	0.18%	0.12%	0.12%	0.11%



**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	<b>1,027,217</b>
703	<b>Salaries &amp; Wages - Temporary</b>	<b>15,000</b>
704	<b>Salaries &amp; Wages - Overtime</b>	<b>65,000</b>
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>32,278</b>
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.	<b>87,716</b>
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>50,071</b>
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>239,794</b>
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.	<b>29,091</b>
721	<b>Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations.	<b>103,135</b>

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2017</b>
<b>723</b>	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full time employees only.	<b>7,113</b>
<b>724</b>	<b>Uniform Allowance</b> Increase in uniforms due to cost and regular part-time personnel.	<b>8,000</b>
<b>728</b>	<b>Office Supplies</b>	<b>1,300</b>
<b>729</b>	<b>Photo Copies</b>	<b>400</b>
<b>730</b>	<b>Postage</b> Violation letters and certified for Fire Alarms/Open Burning Ordinance change.	<b>1,250</b>
<b>731</b>	<b>Publications</b>	<b>400</b>
<b>740</b>	<b>Operating Supplies</b>	<b>35,750</b>
	Replace 7 Sets of Turnout Gear	<b>15,000</b>
	Replacement Nozzles	<b>3,500</b>
	Replacement Fire Hose	<b>4,000</b>
	Active Violence Response Equipment	<b>1,500</b>
	SCBA Masks & Voice Amplifiers (8 ea.)	<b>6,000</b>
	Cold Water Rescue Suits Replacement (1/2)	<b>750</b>
	Other Supplies	<b>5,000</b>
<b>759</b>	<b>Tools</b>	<b>500</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> Maintenance for SCBA units and air cylinder.	<b>7,500</b>
<b>806</b>	<b>Contractual Services</b>	<b>17,600</b>
	Electronic Reporting (Image Trend, CAD)	<b>7,000</b>
	Fire Stats (EMS/Fire Data Pkg.) - 1/2	<b>5,400</b>
	Other - Includes RAFT, Tenzinga, CPSE Accreditation	<b>5,200</b>

**DELTA TOWNSHIP**

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

<b>Acct#</b>	<b>Description</b>	<b>Approved 2017</b>
<b>851</b>	<b>Radio Maintenance</b> Annual maintenance on radio tower, station bases, mobiles, portables and replacement of 2 radios.	<b>6,500</b>
<b>852</b>	<b>Telephone</b>	<b>9,000</b>
	Cell Phones (includes air cards EKG/MCTS)	<b>7,000</b>
	Land Lines	<b>1,500</b>
	Repairs	<b>500</b>
<b>861</b>	<b>Mileage</b> Employee mileage reimbursement for travel between stations per contract.	<b>250</b>
<b>862</b>	<b>Gasoline</b>	<b>25,000</b>
<b>863</b>	<b>Vehicle Maintenance</b> Aging fleet, additional NFPA inspection requirements.	<b>60,000</b>
<b>881</b>	<b>Fire Prevention</b>	<b>10,000</b>
	Prevention and Awareness (including supplies) K-8	<b>8,500</b>
	Youth Fire Setting & Arson Program	<b>1,500</b>
<b>903</b>	<b>Printing</b>	<b>500</b>
<b>911</b>	<b>Fleet Insurance</b>	<b>13,750</b>
<b>912</b>	<b>Liability Insurance</b>	<b>10,000</b>
<b>921</b>	<b>Electricity</b>	<b>20,000</b>
<b>922</b>	<b>Heat</b>	<b>15,000</b>
<b>923</b>	<b>Sewer and Water</b>	<b>2,500</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>16,750</b>
	Replace Station #1 Exterior Lights (1/2)	<b>5,500</b>
	Replace Station #3 Apparatus Bay Lights (1/2)	<b>6,250</b>
	Routine & Preventative Maintenance (OHD & Neederman - 1/2)	<b>5,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b> R&M services for fire hose and ladder testing.	<b>5,000</b>
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>	<b>2,000</b>
<b>943</b>	<b>Rental - Hydrants</b>	<b>143,000</b>
<b>957</b>	<b>Education &amp; Training</b>	<b>25,050</b>
	Target Safety	<b>3,250</b>
	Outside Training as Allowed by Union Contract	<b>6,000</b>
	Blue Card and Comm Link (1/2)	<b>3,100</b>
	Fire Instructor I Class	<b>3,700</b>
	Professional Development - Local Delivery (1/2)	<b>4,000</b>
	Fitness Training Program/Instruction (1/2)	<b>2,500</b>
	Professional Development - Outside Trng/Conf. (1/2)	<b>2,500</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>4,720</b>
	NFPA, IAAI, MFIS (4 ea.)	<b>1,280</b>
	Professional Memberships - Chief & A/C, NFPA Codes	<b>2,000</b>
	Fire Insp. & Fire Invest Certifications (3 yrs.) for Insp & Shift Insp.	<b>1,440</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>3,500</b>
	FDIC, IAFC, CPSE, IC, and MI Chiefs for chiefs & administrative staff.	
<b>970</b>	<b>Capital Outlay</b>	<b>52,250</b>
	Replace Rescue Airbags - current +20 yrs. (1/2)	<b>3,750</b>
	Res-Q Jacks - Additional Stabilization (1/2)	<b>2,500</b>
	Elliptical Replacement for Treadmill - St.#3 (1/2)	<b>3,000</b>
	Fire Extinguisher for Training Simulator - Pub Ed (1/2)	<b>19,000</b>
	Replace Hydraulic Ext Tool Hose - T-436 (1/2)	<b>5,000</b>
	Brush/Med 1st Resp Truck Replacement (1/2)	<b>19,000</b>
<b>Total Fire Activity</b>		<b>\$ 2,158,885</b>

**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 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	850,562	1,022,644	1,079,026	1,027,217
<b>703</b> Salaries & Wages - Temporary	35,707	37,089	37,500	15,000
<b>704</b> Salaries & Wages - OT	72,360	77,957	65,000	65,000
<b>706</b> Salaries & Wages - Longevity	25,298	26,002	31,321	32,278
<b>715</b> F.I.C.A.	73,318	86,628	89,008	87,716
<b>717</b> Worker's Comp. Insurance	26,228	42,641	55,423	50,071
<b>719</b> Health Insurance	160,555	193,157	246,015	239,794
<b>720</b> Life, Dental & LTD Insurance	26,621	25,717	33,716	29,091
<b>721</b> Pension	98,121	602,567	111,208	103,135
<b>723</b> Food Allowance	5,779	5,966	7,705	7,113
<b>724</b> Cleaning/Laundry/Uniforms	7,724	9,932	7,500	8,000
<b>728</b> Office Supplies	1,840	1,066	1,300	1,300
<b>729</b> Photo Copies	348	120	400	400
<b>730</b> Postage	293	645	500	1,250
<b>731</b> Publications	426	524	400	400
<b>740</b> Operating Supplies	50,194	36,338	35,600	35,750
<b>759</b> Tools	459	214	500	500
<b>776</b> Building Maintenance Supplies	5,978	3,956	5,000	5,000
<b>778</b> Equipment Maintenance Supplies	5,712	6,230	7,500	7,500
<b>780</b> Grounds Maintenance Supplies	152	-	-	-
<b>806</b> Contractual Services	7,417	13,252	10,700	17,600
<b>851</b> Radio Maintenance	9,133	8,083	6,500	6,500
<b>852</b> Telephone	7,159	8,566	7,000	9,000
<b>861</b> Mileage	-	-	-	250
<b>862</b> Gasoline & Diesel	35,031	22,712	35,000	25,000
<b>863</b> Vehicle Maintenance	94,352	75,878	50,000	60,000
<b>881</b> Fire Prevention	13,029	12,168	10,000	10,000
<b>903</b> Printing	337	84	500	500
<b>911</b> Fleet Insurance	13,100	12,430	13,750	13,750
<b>912</b> Liability Insurance	9,600	9,109	10,000	10,000
<b>921</b> Electricity	19,254	18,028	20,000	20,000
<b>922</b> Heat	17,180	9,080	15,000	15,000
<b>923</b> Sewer & Water	3,185	2,591	2,500	2,500
<b>931</b> R & M Services- Building	15,671	20,752	9,000	16,750
<b>933</b> R & M Service - Equipment	8,910	8,162	5,000	5,000
<b>934</b> R & M Services - Other	-	5,380	2,000	2,000

**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 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>943</b> Rentals - Hydrant	139,860	140,280	140,000	143,000
<b>957</b> Education & Training	14,977	19,788	22,850	25,050
<b>959</b> Memberships & Dues	2,139	1,506	4,720	4,720
<b>960</b> Meetings, Conf. & Seminars	3,614	5,134	3,500	3,500
<b>970</b> Capital Outlay	497,384	30,149	52,750	52,250
<b>Total Fire Department</b>	<b>\$ 2,359,006</b>	<b>\$ 2,602,526</b>	<b>\$ 2,235,392</b>	<b>\$ 2,158,885</b>
<i>Total FTEs</i>	28.5	25	25	21

<b>Summary</b>				
Personnel Services	1,374,549	2,120,369	1,755,922	1,656,415
Supplies	108,157	81,738	93,700	85,350
Services	195,627	182,024	138,200	164,850
Insurance	22,700	21,539	23,750	23,750
Education & Training	20,730	26,428	31,070	33,270
Capital Outlay	497,384	30,149	52,750	52,250
Grants and Other	139,860	140,280	140,000	143,000
<b>Total Fire Department</b>	<b>\$ 2,359,006</b>	<b>\$ 2,602,526</b>	<b>\$ 2,235,392</b>	<b>\$ 2,158,885</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>702</b>	<b>Salaries &amp; Wages - Regular</b> Three full-time employees.	<b>173,411</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b>	<b>124,217</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>15,000</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>22,905</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>13,079</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>45,884</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>4,071</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 non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations.	<b>16,664</b>
<b>723</b>	<b>Food Allowance</b> Based on 3 full-time / 12 part-time employees with increase for costs.	<b>1,779</b>
<b>724</b>	<b>Uniform Allowance</b> Based on 3 full-time / 12 part-time employees with increase for costs.	<b>1,000</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
740	Operating Supplies	2,000
760	Medical Supplies	8,200
778	Equipment Maintenance Supplies Supplies for ambulance only.	500
806	Contractual Services Ambulance only - LifePak 15 maintenance contract & other.	1,000
851	Radio Maintenance	500
852	Telephone Station #2 (LGRFA) officer cell phone, increase & MCT.	800
862	Gasoline	5,000
911	Fleet Insurance	2,100
957	Education & Training	4,000
	Professional Development - Local Delivery	2,000
	Professional Development - Outside & Conf.	1,200
	Fire Instructor/Live Fire Training.	800
<b>Total Looking Glass (LGRFA)</b>		<b>\$ 442,110</b>

**DELTA TOWNSHIP**

**LOOKING GLASS (LGRFA) GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Looking Glass Regional Fire - 336.333**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	150,366	166,573	164,770	173,411
<b>703</b> Salaries & Wages - Temporary	105,285	95,048	106,050	124,217
<b>704</b> Salaries & Wages - OT	18,200	14,898	20,000	15,000
<b>715</b> F.I.C.A.	18,165	18,453	19,713	22,905
<b>717</b> Worker's Comp. Insurance	7,831	6,817	13,031	13,079
<b>719</b> Health Insurance	26,486	33,039	33,027	45,884
<b>720</b> Life, Dental & LTD Insurance	3,883	4,292	4,370	4,071
<b>721</b> Pension	14,759	15,772	16,299	16,664
<b>723</b> Food Allowance	1,778	1,886	1,779	1,779
<b>724</b> Cleaning/Laundry/Uniform	324	-	800	1,000
<b>740</b> Operating Supplies	577	36	2,000	2,000
<b>760</b> Medical Supplies	9,070	8,382	6,600	8,200
<b>778</b> Equipment Maintenance Supplies	73	-	500	500
<b>806</b> Contractual Services	30	440	1,000	1,000
<b>851</b> Radio Maintenance	-	-	1,000	500
<b>852</b> Telephone	357	685	500	800
<b>862</b> Gasoline & Diesel	6,971	6,600	5,000	5,000
<b>911</b> Fleet Insurance	2,111	1,993	2,250	2,100
<b>957</b> Education & Training	2,000	3,403	4,000	4,000
<b>Total LGRFA</b>	<b>\$ 368,266</b>	<b>\$ 378,316</b>	<b>\$ 402,689</b>	<b>\$ 442,110</b>
<i>Total FTEs</i>	3.0	4.5	4.5	4.5

<b>Summary</b>				
Personnel Services	346,752	356,776	379,039	417,010
Supplies	17,015	15,018	14,900	16,700
Services	387	1,125	2,500	2,300
Insurance	2,111	1,993	2,250	2,100
Education & Training	2,000	3,403	4,000	4,000
<b>Total LGRFA</b>	<b>\$ 368,266</b>	<b>\$ 378,316</b>	<b>\$ 402,689</b>	<b>\$ 442,110</b>

**DELTA TOWNSHIP**

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

<b><u>Acct#</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
740	Operating Supplies	500
806	Contractual Services	9,500
	Annual & Preventative Maintenance - Tornado Sirens & Other EOC	4,500
	Full-Scale Exercise - Simulation, Eval, and AAR	5,000
852	Telephone	500
	Emergency use phones (EOC Activation Only).	
921	Electricity	5,000
960	Meetings, Conferences & Seminars	500
970	Capital Outlay	3,500
	Integrated radio/comm equipment.	
	<b><i>Total Emergency Operations (EOC)</i></b>	<b><u>\$ 19,500</u></b>

**DELTA TOWNSHIP**

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**EMERGENCY OPERATIONS (EOC) GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Emergency Operations - 336.344**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>740</b> Operating Supplies	970	892	500	500
<b>806</b> Contractual Services	7,209	5,366	9,500	9,500
<b>852</b> Telephone	154	-	500	500
<b>921</b> Electricity	5,547	5,693	5,000	5,000
<b>960</b> Meetings, Conf. & Seminars	248	440	500	500
<b>970</b> Capital Outlay	14,642	8,159	5,000	3,500
<b>Total EOC</b>	<b>\$ 28,770</b>	<b>\$ 20,550</b>	<b>\$ 21,000</b>	<b>\$ 19,500</b>

<b>Summary</b>				
Supplies	970	892	500	500
Services	13,158	11,499	15,500	15,500
Capital Outlay	14,642	8,159	5,000	3,500
<b>Total EOC</b>	<b>\$ 28,770</b>	<b>\$ 20,550</b>	<b>\$ 21,000</b>	<b>\$ 19,500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</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>1,410,061</b>
<b>703</b>	<b>Salaries &amp; Wages - Temporary</b> Budget amount represents wages for part-time firefighters.	<b>15,000</b>
<b>704</b>	<b>Salaries &amp; Wages - Overtime</b>	<b>75,000</b>
<b>706</b>	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>19,639</b>
<b>715</b>	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>111,473</b>
<b>717</b>	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>72,770</b>
<b>719</b>	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>275,896</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>40,943</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</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 non-bargaining employees; bargaining unit employees contribute to MERS based upon actuarial valuations.	<b>139,321</b>
<b>723</b>	<b>Food Allowance</b> A contractual item negotiated with the firefighters union for full time employees only.	<b>12,447</b>
<b>724</b>	<b>Uniform Allowance</b> Increase in uniform costs and regular part-time personnel.	<b>8,000</b>
<b>728</b>	<b>Office Supplies</b>	<b>2,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>250</b>
<b>730</b>	<b>Postage</b>	<b>250</b>
<b>731</b>	<b>Publications</b>	<b>450</b>
<b>740</b>	<b>Operating Supplies</b>	<b>14,250</b>
	Batteries for LP15, Lucas and other expendable supplies	<b>12,000</b>
	Cold Water Suits	<b>750</b>
	Active Violence Response Equipment (1/2)	<b>1,500</b>
<b>760</b>	<b>Medical Supplies</b> Increased responses and transports require more supplies.	<b>60,000</b>
<b>776</b>	<b>Repair &amp; Maintenance Supplies - Building</b>	<b>5,000</b>
<b>778</b>	<b>Repair &amp; Maintenance Supplies - Equipment</b>	<b>2,500</b>
<b>780</b>	<b>Grounds Maintenance</b> Irrigation system supplies & repairs and weed control.	<b>500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>806</b>	<b>Contractual Services</b>	<b>33,600</b>
	Lifepak, Lucas Maintenance, Other EMS Equip. Contracts	<b>13,500</b>
	Other, including Raft, Tenzinga, CPSE Accreditation	<b>5,200</b>
	Electronic Reporting - Image Trend, CAD, Code Stat (1/2)	<b>9,500</b>
	Fire Stats (1/2)	<b>5,400</b>
<b>815.010</b>	<b>Ambulance Fees - Residents</b>	<b>180,000</b>
<b>851</b>	<b>Radio Maintenance</b>	<b>7,500</b>
	Replace speaker mics and multi-band portables.	
<b>852</b>	<b>Telephone</b>	<b>6,000</b>
	Cell, MCT, EMS Tablet Air Card, Phone Service and Equipment.	
<b>861</b>	<b>Mileage</b>	<b>250</b>
	Employee mileage between stations per contract.	
<b>862</b>	<b>Gasoline</b>	<b>15,000</b>
<b>863</b>	<b>Vehicle Maintenance</b>	<b>18,000</b>
<b>903</b>	<b>Printing</b>	<b>500</b>
	Protocols and short medical report forms.	
<b>911</b>	<b>Fleet Insurance</b>	<b>8,000</b>
<b>912</b>	<b>Liability Insurance</b>	<b>12,000</b>
<b>921</b>	<b>Electricity</b>	<b>18,500</b>
<b>922</b>	<b>Heat</b>	<b>15,000</b>
<b>923</b>	<b>Sewer and Water</b>	<b>2,500</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>16,750</b>
	Preventative & Routine Maintenance - OHD & Neederman (1/2)	5,000
	Exterior Lighting - Station #1 (1/2)	5,500
	Interior App Bay Lighting - Station #3 (1/2)	6,250
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>10,000</b>
	Preventative maintenance & repairs - Cots, EKG (AGE).	
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>	<b>2,500</b>
	Opticom upgrades and repair.	
<b>957</b>	<b>Education &amp; Training</b>	<b>26,350</b>
	ACLS	2,500
	IC Cert., Instructor Recerts., Continuing Education	2,500
	Outside Training to Meet Additional Recert. Requirements	6,000
	Fitness Training	2,500
	Target Safety	3,250
	Professional Development - Local Delivery (1/2)	4,000
	Professional Development - Outside & Conf. (1/2)	2,500
	Blue Card/Comm Link (1/2)	3,100
<b>959</b>	<b>Membership &amp; Dues</b>	<b>750</b>
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>3,500</b>
	FDIC, IAFC, CPSE, MI Chiefs, IC for Chiefs and Administration.	
<b>970</b>	<b>Capital Outlay</b>	<b>258,250</b>
	Replacement Stretcher - Power Cot (new requirement)	18,000
	Replacement Hydraulic Ext. Rescue Hose T-436 (1/2)	5,000
	Replacement Stair Chair	3,000
	Replacement Res-Q Jacks (1/2)	2,500
	Replace Air Bags (+20 years age) (1/2)	3,750
	Elliptical and Replacement Treadmill for Station #3	3,000
	EMS Reporting Tablet Replacements (3 ea.)	9,000
	Brush/Med 1st Response Truck (1/2)	19,000
	Replace Ambulance per schedule for A-134	195,000
<b>Total Ambulance Activity</b>		<b>\$ 2,900,700</b>

**DELTA TOWNSHIP**

**AMBULANCE ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

**Ambulance Activity - 651**

<b>Acct #</b>		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b>	Salaries & Wages - Regular	1,286,852	1,313,650	1,367,542	1,410,061
<b>703</b>	Salaries & Wages - Temporary	69,197	19,058	40,000	15,000
<b>704</b>	Salaries & Wages - OT	97,096	78,084	70,000	75,000
<b>706</b>	Salaries & Wages - Longevity	14,335	17,405	17,480	19,639
<b>715</b>	F.I.C.A.	114,108	112,536	110,206	111,473
<b>717</b>	Worker's Comp. Insurance	48,226	67,266	72,607	72,770
<b>719</b>	Health Insurance	250,639	276,498	264,308	275,896
<b>720</b>	Life, Dental & LTD Insurance	38,414	40,831	43,115	40,943
<b>721</b>	Pension	117,432	626,238	136,782	139,321
<b>723</b>	Food Allowance	10,788	12,695	12,453	12,447
<b>724</b>	Cleaning/Laundry/Uniform	5,631	7,639	7,500	8,000
<b>728</b>	Office Supplies	1,136	984	2,000	2,000
<b>729</b>	Photo Copies	-	-	250	250
<b>730</b>	Postage	249	72	250	250
<b>731</b>	Publications	297	430	450	450
<b>740</b>	Operating Supplies	13,595	8,529	12,000	14,250
<b>760</b>	Medical Supplies	54,665	55,983	55,000	60,000
<b>776</b>	Building Maintenance Supplies	5,096	3,761	5,000	5,000
<b>778</b>	Equipment Maintenance Supplie	1,312	2,001	2,500	2,500
<b>780</b>	Grounds Maintenance Supplies	139	200	500	500
<b>806</b>	Contractual Services	12,084	21,080	34,200	33,600
<b>815.010</b>	Ambulance Fees-Residents	176,892	190,336	180,000	180,000
<b>851</b>	Radio Maintenance	7,235	5,421	7,500	7,500
<b>852</b>	Telephone	3,775	5,309	5,000	6,000
<b>861</b>	Mileage	-	-	-	250
<b>862</b>	Gasoline & Diesel	26,477	19,736	20,000	15,000
<b>863</b>	Vehicle Maintenance	18,853	25,064	18,000	18,000
<b>903</b>	Printing	285	244	500	500
<b>911</b>	Fleet Insurance	7,400	7,022	8,000	8,000
<b>912</b>	Liability Insurance	11,800	11,197	12,000	12,000
<b>921</b>	Electricity	19,254	17,981	18,500	18,500
<b>922</b>	Heat	17,180	9,080	15,000	15,000
<b>923</b>	Sewer & Water	2,893	2,295	2,500	2,500
<b>931</b>	R & M Services - Building	15,465	19,796	4,000	16,750

**DELTA TOWNSHIP**

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**AMBULANCE ACTIVITY GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending, December 31:

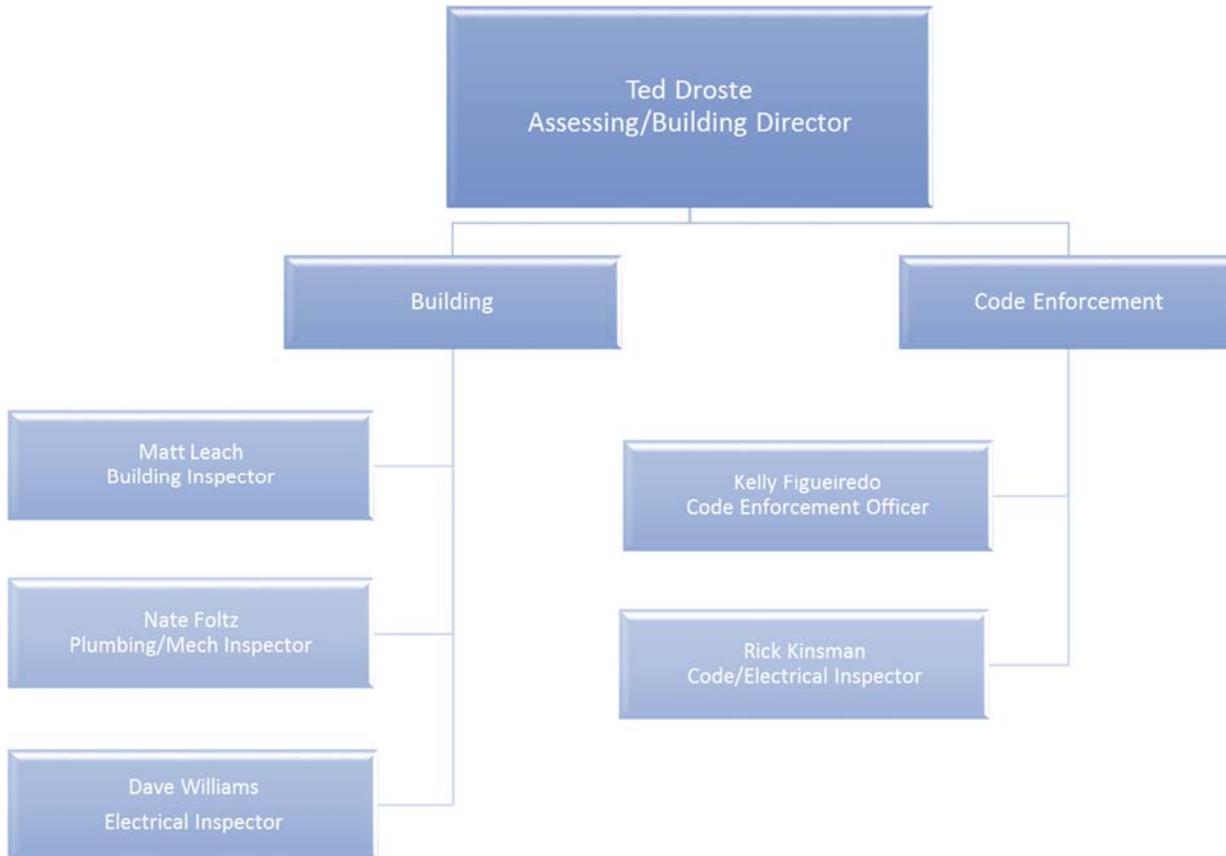
**Ambulance Activity - 651**

<b>Acct #</b>		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>933</b>	R & M Services - Equipment	1,381	1,084	5,000	10,000
<b>934</b>	R & M Services - Other	1,065	-	2,500	2,500
<b>957</b>	Education & Training	7,467	8,782	22,250	26,350
<b>959</b>	Memberships & Dues	744	426	750	750
<b>960</b>	Meetings, Conf. & Seminars	3,332	2,769	3,500	3,500
<b>970</b>	Capital Outlay	14,345	225,890	95,750	258,250
<b>Total Ambulance Activity</b>		<b>\$ 2,477,132</b>	<b>\$ 3,217,371</b>	<b>\$ 2,674,893</b>	<b>\$ 2,900,700</b>
	<i>Total FTEs</i>	22.0	22.0	22.0	22.0

<b>Summary</b>					
	Personnel Services	2,047,085	2,564,260	2,134,493	2,172,550
	Supplies	108,597	99,335	105,450	108,450
	Services	276,361	297,690	292,700	310,850
	Insurance	19,200	18,219	20,000	20,000
	Education & Training	11,543	11,977	26,500	30,600
	Capital Outlay	14,345	225,890	95,750	258,250
<b>Total Ambulance Activity</b>		<b>\$ 2,477,132</b>	<b>\$ 3,217,371</b>	<b>\$ 2,674,893</b>	<b>\$ 2,900,700</b>



# BUILDING DEPARTMENT FY 2017 BUDGET



## 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.

The primary function, or mission, of the Building 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 Building Department are:

- **Plan Reviews:** Oversight and approval of pre-construction plan review documents.
- **Permit Issuance:** Involved with the permitting process for all property types, including residential, commercial, and industrial.
- **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.
- **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.

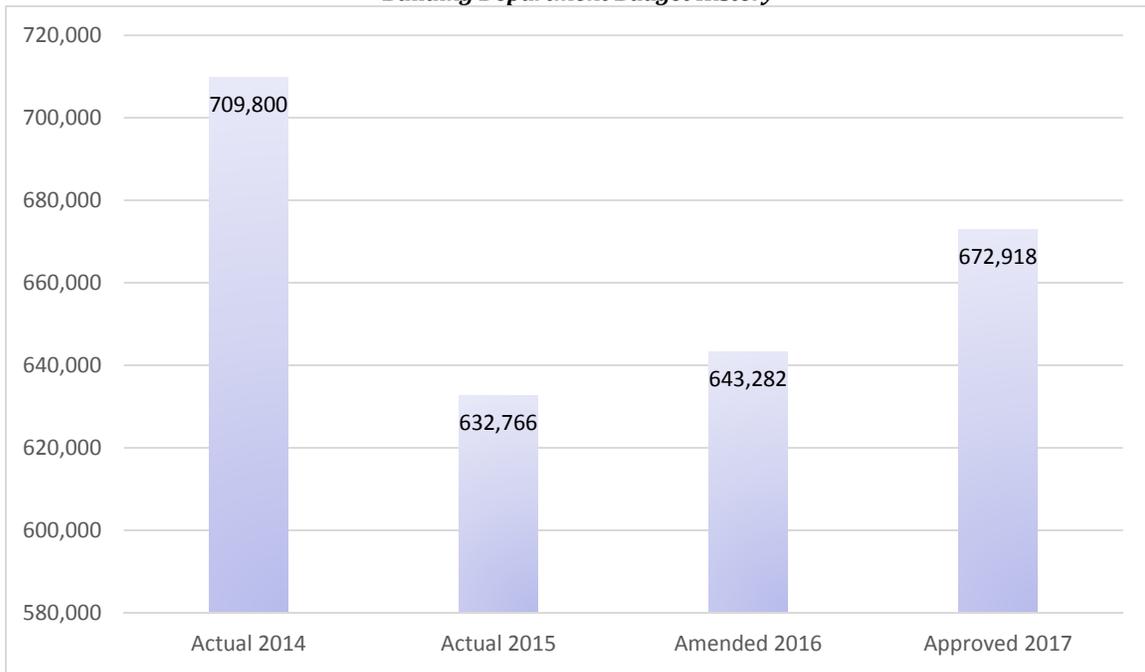
The principal focus of the Building Department continues to be the management of tough regulations in a fair and impartial manner which reassures safe and quality construction. Staff operates with an ‘easy-to-do business’ approach that goes the extra mile to help taxpayers and contractors, while maintaining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

### Goals

- **Reasonable Turn-Around-Time on Plan Review Process:** Analyze initial Plan Review, and Permit issuance process, to determine the effectiveness of our procedures. The Goal is to assure a timely review process, and an acceptable turn-around-time.
- **Implement More Automation & Business Work-Flows:** Implement new “workflows” as needed – the Goal is to improve efficiency and automate several processes. This includes software, and general procedural changes regarding online activities and workflows.

- **Project Specific Documentation:** Enhance the Building Department information that we distribute regarding what is required for specific projects.
- **Improve the Code Enforcement Process:** Continue to find new and innovative ways to provide uniform, fair, and reasonable ways to improve the code enforcement process. For example, weekend enforcement, proactive canvassing locating suspect properties, and follow-up procedures.
- **Follow-Up Plans for Expired Permits:** Develop a consistent plan for following up on expired permits immediately upon expiration.
- **Changes to Codes:** Monitor changes to the codes & ordinances and stay current with updates.
- **Document Preservation:** Scan historical plans for archival, and future retrieval when needed.

*Building Department Budget History*



**Objectives**

- 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 scope of the project, the plan reviews can take from an hour, to several days. It is our goal to monitor our review process and develop a matrix so we can evaluate our success, or identify areas to improve. We need to evaluate two key factors, a) is our turn-around-time acceptable, and b) are there problems with our business work-flow and projects that are getting dropped/missed.
- Online inspection requests, online permits submissions, and workflows are programmatic functions that can be set up in our software to automatically perform tasks. The purpose is to further automate several of the contractor and homeowner notifications within the permitting and inspection process. For example:

- **Expired Permit Notification:** Workflows will be set up to automatically notify the responsible party that a permit has expired. We can do this by instantly sending a letter, and email, that is triggered by the system. Staff will need to be diligent at obtaining an email address when applications are submitted.
  - **Scheduling Inspections Online:** This process has been in place for a few years now, and the use is growing each year. Our goal is to get more inspections scheduled online each year to streamline the process and provide another service. The goal is not to become less customer focused, but rather to provide an enhanced service for those wanting to do business online. The service can be used by both contractors and homeowners. We have been marketing the program more in 2016, and will continue to promote use throughout 2017.
  - **Applying for Permits Online:** This process has been in place for a few years now, and the use is growing each year. Our goal is to get more permit submissions initiated online each year to streamline the process and provide another service. The goal is not to become less customer focused, but rather to provide an enhanced service for those wanting to do business online. The service can be used by both contractors and homeowners. We have been marketing the program more in 2016, and will continue to promote use throughout 2017.
- The Building Department has documentation that we distribute via the web and at the counter. These documents are designed to provide a roadmap of requirements and answer common questions. The documentation will be reviewed, and updated, in 2017. For example, some enhancements will include:
  - Pool Construction – what is required?
  - Re-Roofing – what is required?
  - Residential Addition – what is required?
- During 2016 we began a pilot program of ‘Proactive Code Enforcement,’ that program will continue into 2017. There is considerable concern regarding keeping our neighborhoods attractive and free from blight. As the housing stock ages, it is critical that property decay does not occur. Random areas will be selected and a canvass will be performed to identify suspect properties. The properties with issues will be placed on a watch list, and periodically monitored. Those properties requiring updates will be cited, and tracked for compliance.
- When a permit is issued, it is active for 6 months from the last inspection date. All too frequent, permits are issued, and the homeowner/contractor does not call for the required inspection. We are continuing to push for stronger compliance by doing more follow-up with workflows, phone calls, and emails. We have made strong improvements on the number of permits that hit the ‘expired’ status, and have cut the number in half compared to a couple of years ago. During 2017 we will continue to pursue greater compliance.
- Construction Codes change periodically, and new ones are introduced when something new hits the market. The Department will monitor code changes & ordinances updates and stay current with regulations. Building Department staff will attend sessions to stay current with the industry. Additionally, staff will attend up to 220 hours of continuing education to stay current with these and other changes.
- The Building Department continues to have thousands of documents in paper form that need to be scanned and saved digitally. We plan to continue our progress on scanning throughout 2017. This process will likely take several years to complete and will be done as affordably as possible.

**DELTA TOWNSHIP**

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>PROJECTED 2016</b>	<b>TARGET 2017</b>
Total Number of FTE Training Hours	300	300	250	250
<b>Total Number of Inspections for Department</b>	<b>7,338</b>	<b>6,745</b>	<b>7,200</b>	<b>7,000</b>
Number of Code Enforcement Inspections (Blight, Signs, Etc.)	581	550	550	550
Number of Rental Inspections	2,659	2,800	3,000	2,800
Number of Trade Inspections	4,098	4,000	4,000	4,000
<b>Total Number of Permits Issued</b>	<b>2,471</b>	<b>2,204</b>	<b>2,365</b>	<b>2,240</b>
Number of Building Permits [w/re-roof permits]	559	425	500	450
Number of Electrical Permits	661	555	650	600
Number of Sign Permits	69	73	70	70
Number of Mechanical Permits	754	752	700	700
Number of Plumbing Permits	312	309	325	300
Number of Sewer Permits	77	68	70	70
Number of Tent Permits	12	18	20	20
Number of Sidewalk Permits	27	4	30	30
Percentage of Operation Costs to General Fund Total Budget	4.4%	3.6%	3.8%	3.8%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>414,371</b>
<b>703 Salaries &amp; Wages - Temporary</b> Contract inspectors (fill in)	<b>9,000</b>
<b>706 Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year.	<b>10,426</b>
<b>710 Fees &amp; Per Diem</b> Per Diem payments made to members of the Commission of Appeals for meetings attended.	<b>250</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>32,497</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>3,776</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>77,754</b>
<b>720 Life, Dental &amp; LTD Insurance</b> Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	<b>11,073</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>51,381</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>		<b>Approved 2017</b>
<b>728 Office Supplies</b>		<b>1,800</b>
General Office Supplies, including Lithium Batteries for Flashlights	<b>1,500</b>	
Twp. Logo Apparel for Easy Identification in the Field (5 x \$60 ea.)	<b>300</b>	
<b>729 Photo Copies</b>		<b>1,000</b>
<b>730 Postage</b>		<b>1,400</b>
<b>731 Publications</b>		<b>1,100</b>
Updated code manuals for all trades - includes new MI Bldg. Code books.		
<b>806 Contractual Services</b>		<b>9,300</b>
Annual Software Support & Update Fees for CD App	<b>2,600</b>	
AMG Service Fee - Online Services such as Inspection Requests	<b>5,800</b>	
AMB - Permit Apps Online	<b>900</b>	
<b>852 Telephone</b>		<b>3,420</b>
Cell Phone Reimbursement - \$25/mo. (5 ea.)	<b>1,500</b>	
Twp. Leased Air card for Infield Data Collection - \$40/mo. (4 ea.)	<b>1,920</b>	
<b>862 Gasoline</b>		<b>4,000</b>
<b>863 Vehicle Maintenance</b>		<b>3,000</b>
General vehicle maintenance. Two are scheduled to be replaced in 2017; therefore the remaining three will require periodic service.		
<b>903 Printing</b>		<b>300</b>
<b>911 Fleet Insurance</b>		<b>3,600</b>
<b>957 Education &amp; Training</b>		<b>1,500</b>
Software and other professional training.		

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>959 Membership &amp; Dues</b>	<b>1,185</b>
MMCO Memberships (4 ea.)	240
International Code Council (ICC)	150
International Assoc. of Electrical Inspectors (IAEI)	240
PIAM Membership for Plumbing Inspector	75
MIAM Membership for Plumbing Inspector	75
National Fire Protection Association (NFPA)	165
Annual Dues for Certified Electrical Inspector (CEI-M)	60
Annual Registration for Plumbing & Mechanical Inspectors	50
Annual Registration for Building Official and Plan Reviewer	50
MI Assoc. of Home Inspectors (MAHO/SIMBOAI)	80
<b>960 Meetings, Conferences &amp; Seminars</b>	<b>5,285</b>
COCM Winter/Spring/Fall Conference & Lodging (4 inspectors)	1300
IAEI Spring/Summer/Annual Conference & Lodging (2 inspectors)	2010
PIAM Spring/Fall Conference per ACT 54 CR	500
PIAM Plumbing Code Update Class	25
MIAM Spring/Fall for Mechanical Inspector	600
MAHO Conference & Lodging (2 inspectors)	850
<b>970 Capital Outlay</b>	<b>25,500</b>
Misc. Equipment and Tool Replacement	500
Computer & Printer Replacement	4,000
Replacement Pick Up Trucks	21,000
<b>Total Building Division</b>	<b>\$ 672,918</b>

**DELTA TOWNSHIP**

**BUILDING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

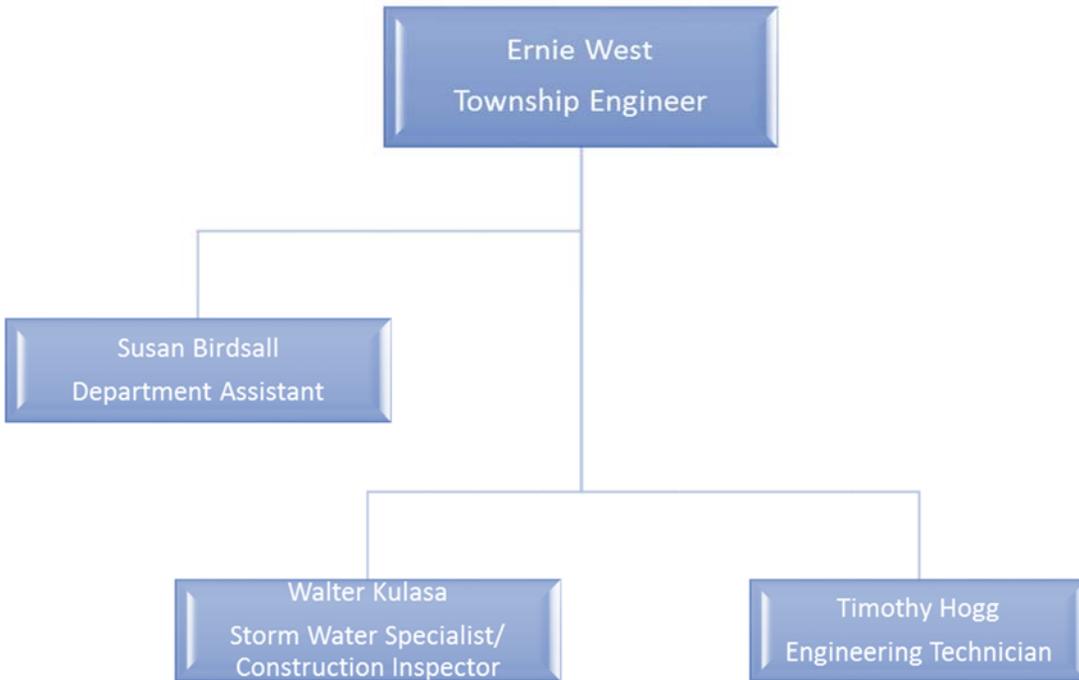
**Building Division - 371**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	429,154	418,967	404,480	414,371
<b>703</b> Salaries & Wages - Temporary	-	-	9,500	9,000
<b>704</b> Salaries & Wages - OT	99	126	-	-
<b>706</b> Salaries & Wages - Longevity	11,635	9,622	10,222	10,426
<b>710</b> Fees & Per Diem	-	240	-	250
<b>715</b> F.I.C.A.	32,895	31,977	31,725	32,497
<b>717</b> Worker's Comp. Insurance	3,086	2,478	3,791	3,776
<b>719</b> Health Insurance	79,458	79,347	82,260	77,754
<b>720</b> Life, Dental & LTD Insurance	12,202	11,516	12,380	11,073
<b>721</b> Pension	50,097	49,447	49,864	51,381
<b>728</b> Office Supplies	1,217	1,372	1,800	1,800
<b>729</b> Photo Copies	1,088	807	500	1,000
<b>730</b> Postage	1,468	1,137	1,400	1,400
<b>731</b> Publications	1,022	566	1,100	1,100
<b>740</b> Operating Supplies	6	-	-	-
<b>806</b> Contractual Services	2,489	3,205	8,900	9,300
<b>852</b> Telephone	3,224	3,464	3,420	3,420
<b>862</b> Gasoline & Diesel	5,302	4,305	5,200	4,000
<b>863</b> Vehicle Maintenance	467	3,744	3,000	3,000
<b>903</b> Printing	384	1,270	300	300
<b>911</b> Fleet Insurance	3,600	-	-	3,600
<b>957</b> Education & Training	-	3,416	2,000	1,500
<b>959</b> Memberships & Dues	644	1,949	1,315	1,185
<b>960</b> Meetings, Conf. & Seminars	3,038	3,163	5,125	5,285
<b>963</b> Miscellaneous - Other	32	13	-	-
<b>970</b> Capital Outlay	67,194	636	5,000	25,500
<b>Total Building Division</b>	<b>\$ 709,800</b>	<b>\$ 632,766</b>	<b>\$ 643,282</b>	<b>\$ 672,918</b>
<i>Total FTEs</i>	6.5	6.0	6.0	6.0

<b>Summary</b>				
Personnel Services	618,625	603,719	604,222	610,528
Supplies	10,135	8,199	10,000	9,300
Services	6,564	11,683	15,620	16,020
Education & Training	3,682	8,528	8,440	7,970
Capital Outlay	67,194	636	5,000	25,500
<b>Total Building Division</b>	<b>\$ 709,800</b>	<b>\$ 632,766</b>	<b>\$ 643,282</b>	<b>\$ 672,918</b>



**ENGINEERING DEPARTMENT  
FY 2017 BUDGET**



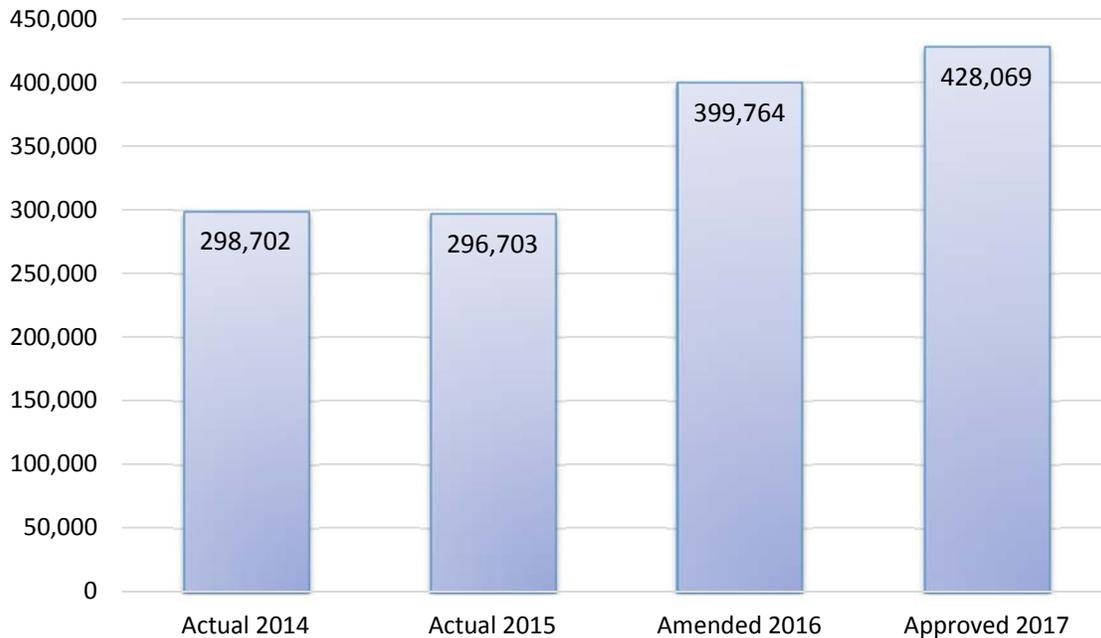
## ENGINEERING DEPARTMENT

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.
- Provide reliable water and sanitary sewer services.
- Provide value by developing, maintaining and updating maps, plans, and other documents pertaining to township owned facilities and infrastructure.
- Strive to provide excellent customer service.
- Provide engineering assistance to other departments to aid them in achieving their mission.
- Pursue projects that will improve the natural environment.

*Engineering Department Budget History*



## Objectives

- Coordinate Sidewalk/Pathway Programs:
  - Completed first round of repairs in Zones 1- 5 between 2012 – 2015.
  - Completed second round of repairs to Zone 1 in 2016.
  - Complete second round of repairs to Zone 2 in 2017.
  - Repair of the West Saginaw sidewalk over the Carrier Creek.
  - Construct sidewalk on Willow Highway between Elmwood and Grand Woods Park in 2017.
  - Address non-ADA ramps in accordance with ADA Transition Planning efforts.
- Assist in drafting an ADA Transition Plan for Township facilities/services.
- Assist with Non-Motorized Pathway plan update and project development and implementation.
- Enhance coordination with Tri-County Regional Planning and Eaton County Road Commission on future projects in Delta Township.
- Continue monitoring the well capping program and implement improvements as needed.
- Continue to respond to the requirements of the Phase II Stormwater Program.
- Assist the Parks Department in implementing projects from DNR grants.
- Assist the Parks Department with facility maintenance projects.
- Assist with planning and construction efforts for Mt. Hope Park.
- Continue efforts to convert “orphan” drains to public drains.
- Assist Utilities Department with capital project planning, design and implementation.
- Assist Utilities Department with facility maintenance projects.
- Assist Utilities Department with water system reliability study and project planning.
- Provide plan review and inspection of private development utility system extensions.
- Continue to provide support and updates to GIS mapping system.
- Update Municipal Utility Standards as needed.

OUTPUT INDICATORS	2015	2016	TARGET 2017
Lineal Feet Of New Sidewalk/Pathway Constructed	N/A	1,135	2,800
Lineal Feet Of Sidewalk Repaired and/or Replaced	1,645	3,511	3,000
Number Of Sidewalk Ramps Repaired To ADA	2	6	30
Number Of Site Plans Reviewed	10	20	25
Billable Hours For Engineering Services	96	80	300
Wells Abandoned Per The Well Program	8	3	10

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	243,998
703	<b>Salaries &amp; Wages - Temporary</b> Summer intern.	6,600
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	5,019
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	19,555
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	1,337
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	50,886
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.	6,082
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.	29,942
728	<b>Office Supplies</b>	3,000
729	<b>Photo Copies</b>	800

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
730	Postage	750
731	Publications	500
806	<b>Contractual Services</b>	<b>22,000</b>
	Miscellaneous Surveying	10,000
	Professional Engineering Services	12,000
852	Telephone	1,200
862	Gasoline	1,500
863	Vehicle Maintenance	1,500
903	Printing	600
911	Fleet Insurance	1,700
957	Education & Training	3,500
959	<b>Membership &amp; Dues</b>	<b>2,600</b>
	American Public Works Association	1,800
	American Society of Civil Engineers	300
	MWEA	500
960	Meetings, Conferences & Seminars	2,000
970	<b>Capital Outlay</b>	<b>23,000</b>
	Tablet Fieldwork Computer	1,500
	Surveying Equipment (Improved Data Collection)	20,000
	Video Screen for Engineering Conference Room	1,500
<b>Total Engineering Division</b>		<b>\$ 428,069</b>

**DELTA TOWNSHIP**

**ENGINEERING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Engineering Division - 447**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
702 Salaries & Wages - Regular	135,521	144,680	212,333	243,998
703 Salaries & Wages - Temporary	73,863	68,936	54,600	6,600
704 Salaries & Wages - OT	420	50	-	-
706 Salaries & Wages - Longevity	4,777	4,872	4,921	5,019
715 F.I.C.A.	15,956	16,243	20,797	19,555
717 Worker's Comp. Insurance	877	1,317	1,439	1,337
719 Health Insurance	26,375	26,234	48,206	50,886
720 Life, Dental & LTD Insurance	3,831	3,843	6,174	6,082
721 Pension	16,356	17,390	23,764	29,942
728 Office Supplies	2,166	2,021	2,500	3,000
729 Photo Copies	829	614	800	800
730 Postage	1,042	417	1,000	750
731 Publications	69	80	500	500
740 Operating Supplies	4,450	677	3,000	-
778 Equipment Maintenance Supplies	-	89	1,000	-
806 Contractual Services	4,487	3,639	5,000	22,000
852 Telephone	330	390	500	1,200
861 Mileage	-	-	300	-
862 Gasoline & Diesel	2,020	1,354	2,500	1,500
863 Vehicle Maintenance	112	288	1,500	1,500
903 Printing	543	286	600	600
911 Fleet Insurance	1,600	1,518	1,680	1,700
933 R & M Services - Equipment	-	-	250	-
957 Education & Training	-	-	2,000	3,500
959 Memberships & Dues	1,938	1,738	2,000	2,600
960 Meetings, Conf. & Seminars	413	25	1,200	2,000
970 Capital Outlay	727	-	1,200	23,000
<b>Total Engineering Division</b>	<b>\$ 298,702</b>	<b>\$ 296,703</b>	<b>\$ 399,764</b>	<b>\$ 428,069</b>
<i>Total FTEs</i>	4.5	4.5	4.5	4.5

<b>Summary</b>				
Personnel Services	277,975	283,566	372,234	363,419
Supplies	10,575	5,253	11,300	6,550
Services	5,472	4,604	8,150	25,300
Insurance	1,600	1,518	1,680	1,700
Education & Training	2,351	1,763	5,200	8,100
Capital Outlay	727	-	1,200	23,000
<b>Total Engineering Division</b>	<b>\$ 298,702</b>	<b>\$ 296,703</b>	<b>\$ 399,764</b>	<b>\$ 428,069</b>

**PLANNING DEPARTMENT  
FY 2017 BUDGET**



infrastructure

capital improvements variance

comprehensive sustainable

# planning

strategic

Form-Based Zoning parking spaces

LEED environmental

Land uses public participation

signage historic

right-of-way non-conforming use

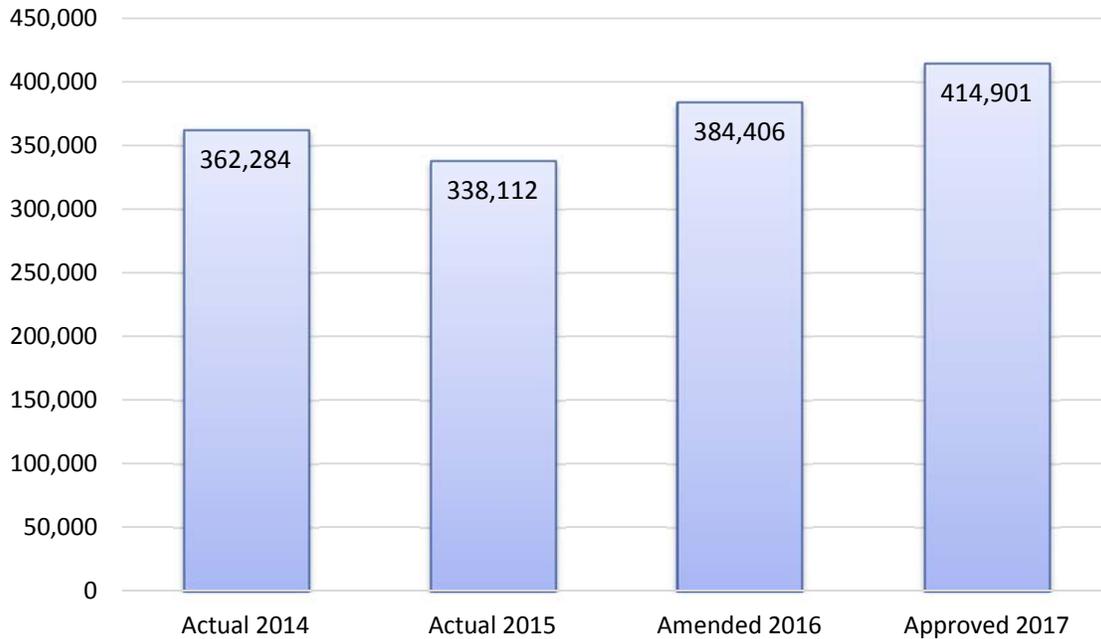
**PLANNING DEPARTMENT**

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

**Goals**

- Assist in the redevelopment of the West Saginaw corridor.
- Evaluate Township codes & ordinances & keep them up-to-date.
- Provide for an orderly transition for a new Planning Director.
- Assist in implementing Non-Motorized Transportation projects.
- Continue to address Action Strategies in the Comprehensive Plan.
- Enforce codes/ordinances to preserve residential areas.
- Provide assistance to other Township agencies as needed.

*Planning Department Budget History*



**Objectives**

- Continue to address blighted West Saginaw sites east of Elmwood Rd.
- Assist the consultant in finalizing & adoption of a new Zoning Ordinance.
- Provide an orientation program for the new Planning Director.
- Assist the Township Manager regarding Non-Motorized Transportation projects.
- Assist in the implementation of the new Food Truck Ordinance.
- Assist the Township Manager in implementing proactive code enforcement.
- Provide training to Planning Commissioners to retain “Township of Excellence.”
- Assist the Township Attorney in drafting a Donation Bin Ordinance.
- Assist the Township Attorney in drafting amendments to the Noxious Weeds Ordinance & the Sidewalk Snow/Ice Removal Ordinance.

OUTPUT INDICATORS	2014	2015	2016	TARGET 2017
<b>Number Of Zoning Enforcement Actions</b>	64	45	57	45
<b>Number Of Code Of Ordinance Amendments</b>	4	0	1	2
<b>Number Of Special Land Use Permits Processed</b>	5	5	8	4
<b>Number Of Site Plans Reviewed</b>	17	11	10	10
<b>Number Of Training Hours Per FTE</b>	20	1	1	2
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	2.2%	1.9%	2.3%	2.4%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>702 Salaries &amp; Wages - Regular</b>	<b>238,336</b>
<b>703 Salaries &amp; Wages - Temporary</b> Contractual Planner.	<b>20,000</b>
<b>706 Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	<b>6,112</b>
<b>710 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 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>18,700</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>504</b>
<b>719 Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	<b>50,451</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>4,813</b>
<b>721 Pension</b> Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	<b>28,785</b>

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
728 Office Supplies	1,500
729 Photo Copies	800
730 Postage	800
731 Publications	400
806 Contractual Services	25,000
Zoning Ordinance ADA Transition Plan	5,000
Comp Plan Rewrite	20,000
852 Telephone	800
861 Auto Allowance/Mileage	100
903 Printing	600
957 Education & Training	2,500
Training for planning commissioners.	
958 Recording Costs	200
959 Membership & Dues	1,500
American Planning Association Membership	1,300
Professional Community Planning Accreditation	200
960 Meetings, Conferences & Seminars	3,000
970 Capital Outlay	2,500
Computer replacement.	
 <b>Total Planning Division</b>	 <b>\$ 414,901</b>

**DELTA TOWNSHIP**

**PLANNING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Planning Division - 721**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	229,006	222,960	238,514	238,336
<b>703</b> Salaries & Wages - Temporary	-	-	-	20,000
<b>706</b> Salaries & Wages - Longevity	5,816	5,932	5,992	6,112
<b>710</b> Fees & Per Diem	6,450	7,500	7,000	7,500
<b>715</b> F.I.C.A.	17,038	16,902	18,705	18,700
<b>717</b> Worker's Comp Insurance	350	421	363	504
<b>719</b> Health Insurance	35,933	35,826	50,497	50,451
<b>720</b> Life, Dental & LTD Insurance	4,331	4,273	5,908	4,813
<b>721</b> Pension	27,585	25,632	28,827	28,785
<b>728</b> Office Supplies	1,080	1,503	1,000	1,500
<b>729</b> Photo Copies	1,070	795	800	800
<b>730</b> Postage	516	566	800	800
<b>731</b> Publications	283	185	500	400
<b>806</b> Contractual Services	28,878	10,630	15,000	25,000
<b>852</b> Telephone	-	-	250	800
<b>861</b> Mileage	-	-	100	100
<b>903</b> Printing	480	268	800	600
<b>957</b> Education & Training	330	-	2,500	2,500
<b>958</b> Recording Costs	20	-	200	200
<b>959</b> Memberships & Dues	940	1,230	1,650	1,500
<b>960</b> Meetings, Conf. & Seminars	1,474	1,062	3,000	3,000
<b>970</b> Capital Outlay	704	2,427	2,000	2,500
<b>Total Planning Division</b>	<b>\$ 362,284</b>	<b>\$ 338,112</b>	<b>\$ 384,406</b>	<b>\$ 414,901</b>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

<b>Summary</b>				
Personnel Services	326,509	319,446	355,806	375,201
Supplies	2,970	3,049	3,300	3,700
Services	29,357	10,898	16,150	26,500
Education & Training	2,744	2,292	7,150	7,000
Capital Outlay	704	2,427	2,000	2,500
<b>Total Planning Division</b>	<b>\$ 362,284</b>	<b>\$ 338,112</b>	<b>\$ 384,406</b>	<b>\$ 414,901</b>



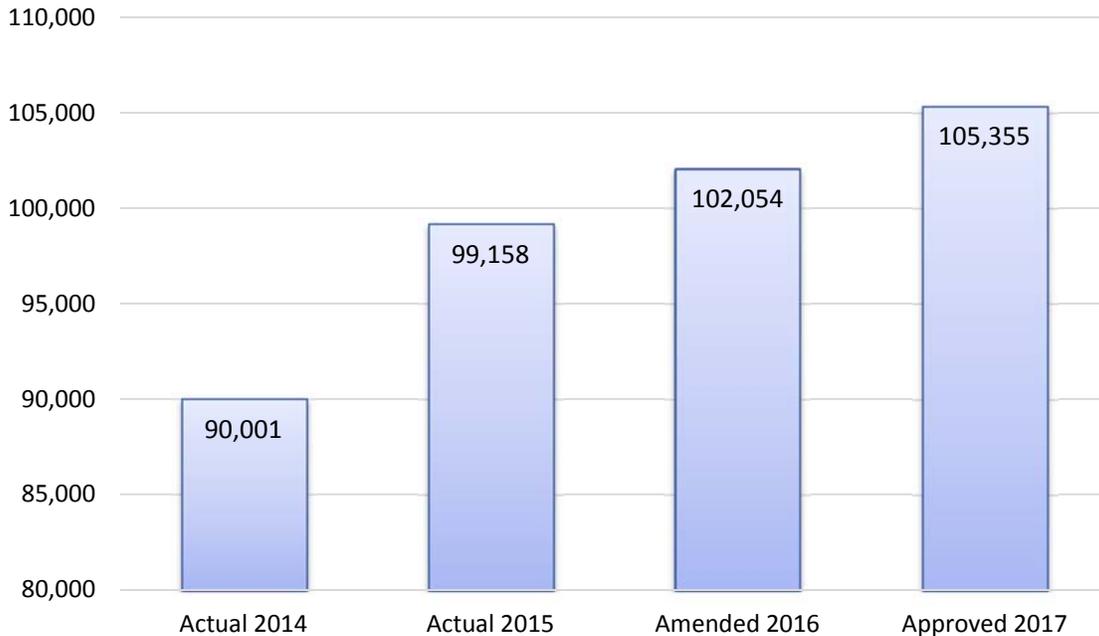
### ECONOMIC DEVELOPMENT ACTIVITY

The Economic Development activity is housed in the Community Development Department and is an integral part of the administration team by providing research, presentations, and implementation of projects on behalf of the township. This division is responsible for conducting business retention visits and assistance to local businesses in regards to expansion and attraction. It is the responsibility of this activity to focus on cooperative, positive bridges between government, and the business community through direct interaction using such means as local, regional business and economic development associations. In addition to representing Delta Township’s economic interest through participation in such associations, this 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.
- Assist in the creation of a West Saginaw Façade Improvement Program.
- Continue business recruitment efforts.
- Continue efforts to retain existing business & industry.
- Monitor business activity & maintain a local data base.
- Inform the Township Board of upcoming economic issues.
- Continue to assist in efforts to promote a township identity.

*Economic Development Activity Budget History*



**Objectives**

- Staff calls on businesses to promote the Façade Improvement Program.
- Recruit Businesses identified in the 2012 Saginaw Highway Market Analysis.
- Attend ground breakings, grand openings & similar events.
- Keep the Sales Force Data Base 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.
- 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.

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>Est. 2016</b>	<b>Target 2017</b>
<b>Number Of Retention Visits</b>	50	49	21*	48
<b>Number Of Joint Business Calls With MEDC Staff</b>	12	11	5 <sup>+</sup>	10
<b>Number Of Welcome Calls To New Businesses</b>	10	12	12	12
<b>Number Of Economic Development Seminars Attended</b>	6	4	4	5
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	0.6%	0.6%	0.6%	0.6%

\*Figure does not include 84 “site/drop-in” visits.

<sup>+</sup>Due to restructuring in 2016, MEDC no longer conducts retention visits, which, via a contractual agreement, are now performed by LEAP.

DELTA TOWNSHIP

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

<u>Acct#</u>	<u>Description</u>	Approved 2017
702	<b>Salaries &amp; Wages - Regular</b> Budget amount represents 1/2 of the salary for one authorized position.	78,489
706	<b>Salaries &amp; Wages - Longevity</b> Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year.	1,177
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	6,094
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	166
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	3,000
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.	1,618
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.	9,811
731	<b>Publications</b>	550
852	<b>Telephone</b>	1,200
861	<b>Mileage</b>	250

DELTA TOWNSHIP

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

<u>Acct#</u>	<u>Description</u>	<u>Approved 2017</u>
903	Printing	300
957	Education & Training	1,000
959	Membership & Dues	1,000
	MI Economic Developers Assoc. Membership	240
	International Economic Development Membership	345
	LEAP Software Subscription	415
960	Meetings, Conferences & Seminars	700
	<i>Total Economic Development (EDC)</i>	<u>\$ 105,355</u>

**DELTA TOWNSHIP**

**EDC DIVISION GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending December 31:

**EDC Activity - 728**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	68,261	76,808	76,950	78,489
<b>706</b> Salaries & Wages-Longevity	-	-	-	1,177
<b>715</b> F.I.C.A.	5,648	5,951	5,975	6,094
<b>717</b> Worker's Comp. Insurance	113	148	114	166
<b>719</b> Health Insurance	3,000	3,000	3,000	3,000
<b>720</b> Life, Dental & LTD Insurance	1,629	1,634	1,711	1,618
<b>721</b> Pension	8,916	9,518	9,619	9,811
<b>731</b> Publications	500	-	500	550
<b>852</b> Telephone	840	780	1,200	1,200
<b>861</b> Mileage	-	-	400	250
<b>903</b> Printing	-	-	300	300
<b>957</b> Education & Training	-	-	1,000	1,000
<b>959</b> Memberships & Dues	270	270	585	1,000
<b>960</b> Meetings, Conf. & Seminars	824	748	700	700
<b>970</b> Capital Outlay	-	300	-	-
<b>Total EDC Activity</b>	<b>\$ 90,001</b>	<b>\$ 99,158</b>	<b>\$ 102,054</b>	<b>\$ 105,355</b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<b>Summary</b>				
Personnel Services	87,566	97,060	97,369	100,355
Supplies	1,340	780	2,100	2,000
Services	-	-	300	300
Education & Training	1,094	1,018	2,285	2,700
<b>Total EDC Activity</b>	<b>\$ 90,001</b>	<b>\$ 99,158</b>	<b>\$ 102,054</b>	<b>\$ 105,355</b>

## RECYCLING ACTIVITY FY 2017 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.



**PARKS, RECREATION, AND CEMETERIES DEPARTMENT  
 RECYCLING DIVISION**

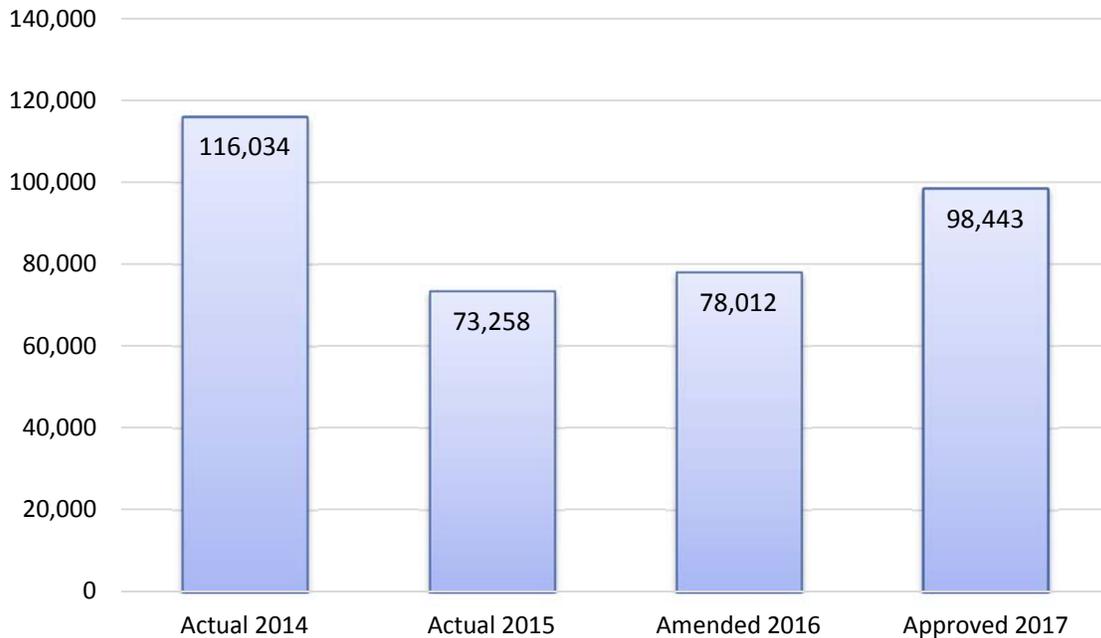
The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling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

<b>OUTPUT INDICATORS</b>	<b>2015</b>	<b>2016</b>	<b>TARGET 2017</b>
<b>Recycled At Center (Tons)</b>	681	956	945
<b>Recycling Costs (Per Ton)</b>	\$112.44	\$81.60	\$105.82
<b>Recycling Special Events</b>	3	9	14
<b>Coordination Events With Surrounding Municipalities</b>	1	1	1
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	0.4%	0.5%	0.6%

**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>703 Wages &amp; Salaries - Temporary</b> 49 hours x 52 weeks @ \$13.01 (avg.).	<b>33,155</b>
<b>704 Wages &amp; Salaries - Overtime</b> An attempt will be made to limit overtime which will be granted only with prior approval.	<b>500</b>
<b>715 F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	<b>2,536</b>
<b>717 Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	<b>1,002</b>
<b>740 Operating Supplies</b>	<b>1,000</b>
Custodial Supplies	<b>250</b>
Office Supplies	<b>300</b>
Printing	<b>450</b>
<b>776 Repair &amp; Maintenance Supplies - Building</b>	<b>1,000</b>
<b>778 Repair &amp; Maintenance - Equipment</b>	<b>500</b>
Repairs of Recycling Containers	<b>300</b>
Equipment Repairs	<b>200</b>
<b>780 Repair &amp; Maintenance Supplies - Grounds</b>	<b>1,100</b>
Landscape Supplies	<b>500</b>
Fertilizer / Weed control	<b>300</b>
Ice Melt	<b>300</b>
<b>806 Contractual Services</b> E-Recycling.	<b>5,000</b>
<b>852 Telephone</b>	<b>600</b>

DELTA TOWNSHIP

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RECYCLING DIVISION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-442

<u>Acct#</u>	<u>Description</u>		<b>Approved 2017</b>
921	Electricity		2,300
923	Sewer & Water		250
925	Recycling		34,500
	Yard Waste Collection - Regular	12,500	
	Spring Yard Waste Collection	6,000	
	De-Leafing	13,000	
	Miscellaneous	3,000	
970	Capital Outlay		15,000
	Parking lot repairs.		
	<b><i>Total Recycling Division</i></b>		<b>\$ 98,443</b>

**DELTA TOWNSHIP**

**RECYCLING DIVISION GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Recycling - 442**

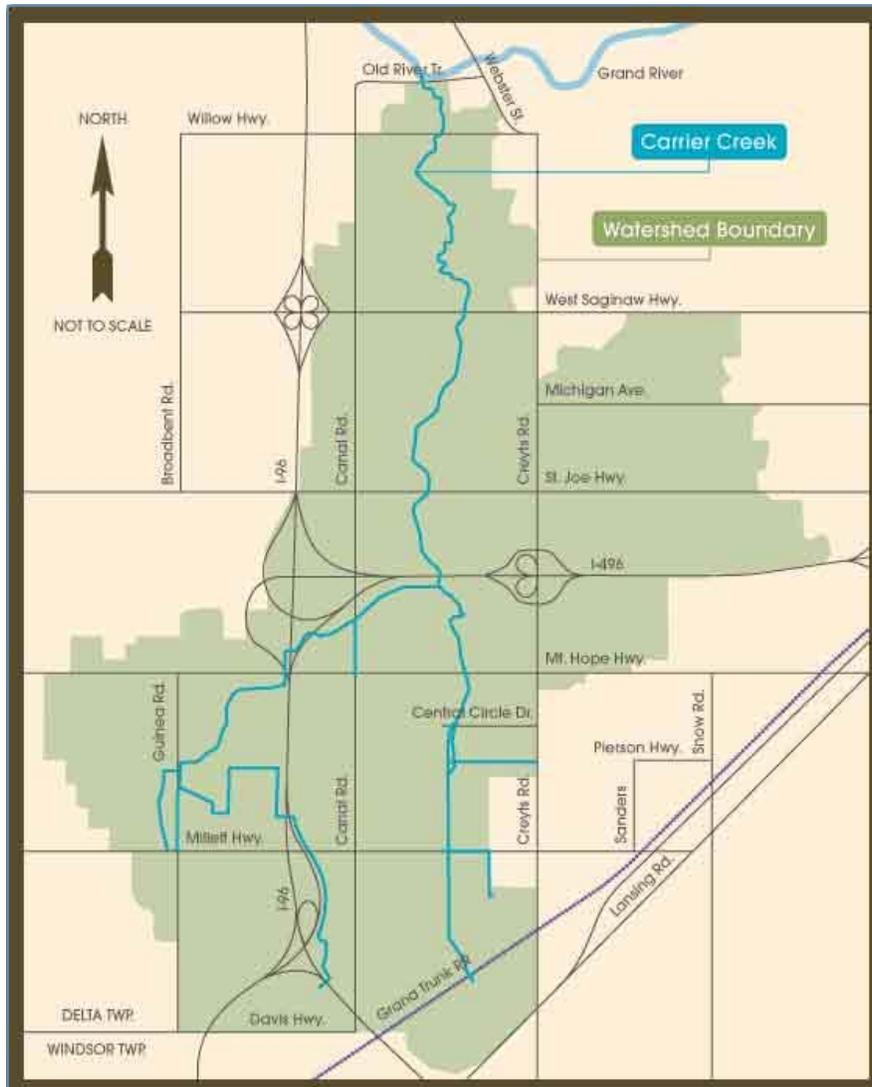
<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>703</b> Salaries & Wages - Temporary	30,386	30,919	32,661	33,155
<b>704</b> Salaries & Wages - Overtime	112	-	500	500
<b>715</b> F.I.C.A	2,333	2,396	2,537	2,536
<b>717</b> Workers' Compensation	787	1,269	814	1,002
<b>719</b> Health Insurance	26	-	-	-
<b>740</b> Operating Supplies	1,066	219	1,000	1,000
<b>776</b> Building Maintenance Supplies	96	275	400	1,000
<b>778</b> Equipment Maintenance Supplies	20	140	500	500
<b>780</b> Grounds Maintenance Supplies	4,062	861	2,500	1,100
<b>806</b> Contractual Services	-	-	250	5,000
<b>852</b> Telephone	639	504	600	600
<b>921</b> Electricity	1,983	2,012	2,000	2,300
<b>923</b> Sewer & Water	336	234	250	250
<b>925</b> Recycling	74,189	34,429	33,500	34,500
<b>970</b> Capital Outlay	-	-	500	15,000
<b>Total Recycling</b>	<b>\$ 116,034</b>	<b>\$ 73,258</b>	<b>\$ 78,012</b>	<b>\$ 98,443</b>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<b>Summary</b>				
Personnel Services	33,644	34,584	36,512	37,193
Supplies	5,244	1,495	4,400	3,600
Services	77,146	37,179	36,600	42,650
Capital Outlay	-	-	500	15,000
<b>Total Recycling</b>	<b>\$ 116,034</b>	<b>\$ 73,258</b>	<b>\$ 78,012</b>	<b>\$ 98,443</b>

# GENERAL FUND DRAIN ACTIVITY FY 2017 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.

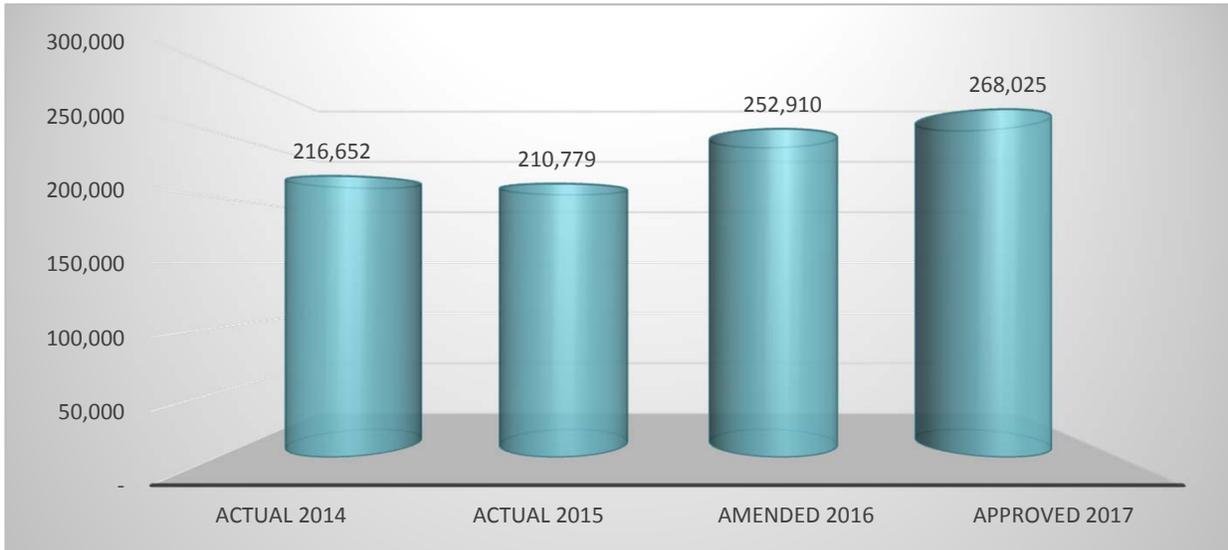


**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>934 Repair &amp; Maintenance - Other</b>	<b>261,825</b>
County at Large Drain Assessments	<b>167,625</b>
County Drain Assessments on Twp. Property	<b>18,500</b>
Annual Drain Maintenance	<b>55,700</b>
Orphan Drain Conversion	<b>20,000</b>
 <b>959 Memberships and Dues</b>	 <b>6,200</b>
GLRC	
 <b>Total Drains Activity</b>	 <b>\$ 268,025</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 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
934 R & M Services - Other	210,547	204,675	246,805	261,825
959 Memberships & Dues	6,105	6,105	6,105	6,200
<b>Total Drains Activity</b>	<b>\$ 216,652</b>	<b>\$ 210,779</b>	<b>\$ 252,910</b>	<b>\$ 268,025</b>

<b>Summary</b>				
Services	216,652	210,779	252,910	268,025
<b>Total Drains Activity</b>	<b>\$ 216,652</b>	<b>\$ 210,779</b>	<b>\$ 252,910</b>	<b>\$ 268,025</b>

**DELTA TOWNSHIP**

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**DRAIN ACTIVITY**

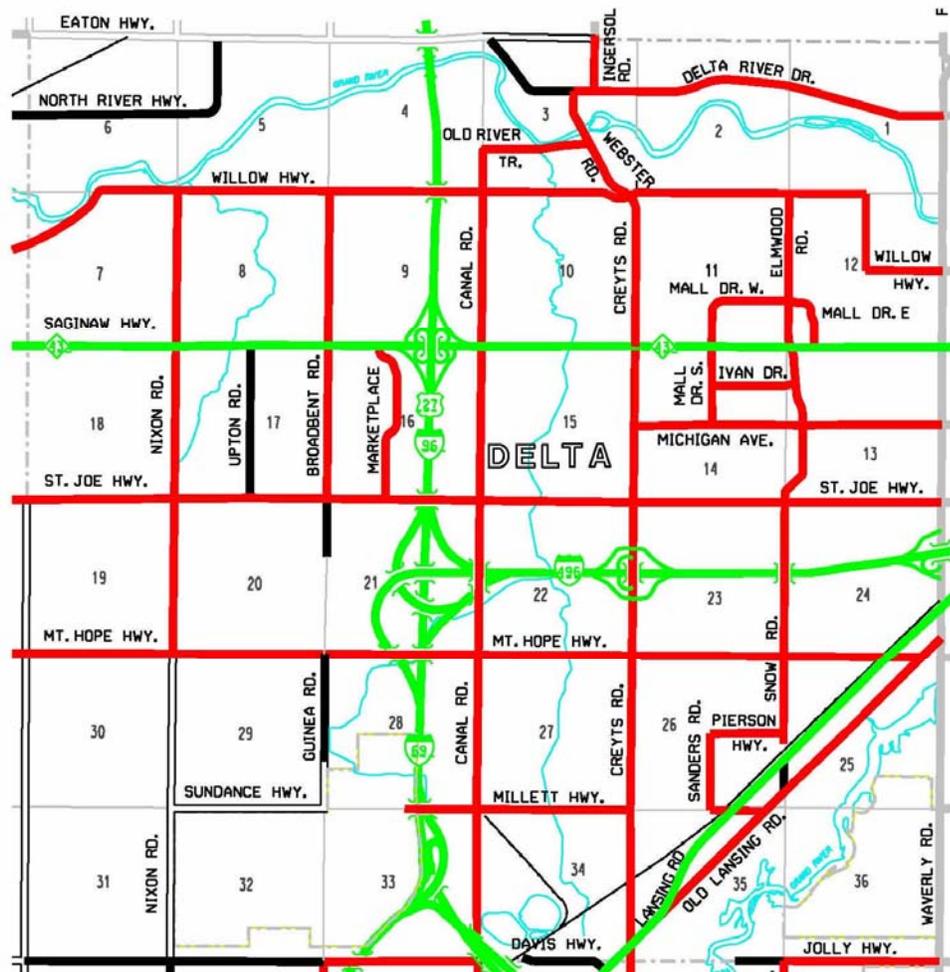
	<b>Carrier Creek</b>	<b>Gettysburg</b>	<b>Watson/ Branches</b>	<b>Burrell</b>	<b>Totals</b>
<b>2017</b>	98,299	31,278	24,571	13,477	<b>167,625</b>
<b>2018</b>	94,711	30,338	23,700	13,086	<b>161,835</b>
<b>2019</b>	86,890	29,435	22,850	12,696	<b>151,871</b>
<b>2020</b>	87,708	28,532	22,000	12,314	<b>150,554</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>\$ 753,679</b>	<b>\$ 373,911</b>	<b>\$190,385</b>	<b>\$ 126,789</b>	<b>\$ 1,444,764</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 FY 2017 BUDGET

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

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

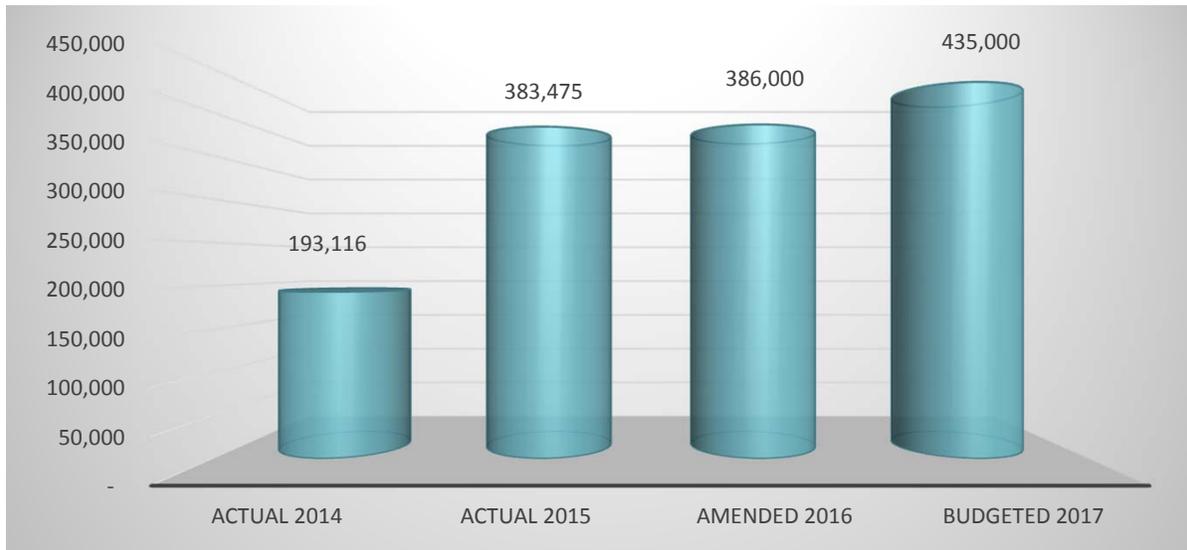


**DELTA TOWNSHIP**

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

<u>Acct#</u> <u>Description</u>	<b>Approved 2017</b>
<b>934 Repair &amp; Maintenance - Other</b>	<b>285,000</b>
Dust Control Program	5,000
Sidewalk Repairs	75,000
Non-Motorized Transportation Update	10,000
Engineering Study for Non-Motorized Transportation	20,000
Willow Hwy. Road Resurface/Bike Lanes	140,000
Broadbent/M43 Intersection	35,000
 <b>970 Capital Outlay</b>	 <b>150,000</b>
Funds for new sidewalk/pathway construction (Willow).	
 <b>Total Roads Activity</b>	 <b>\$ 435,000</b>



**DELTA TOWNSHIP**

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

**Roads Activity - 446**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>934</b> R & M Services - Other	70,691	114,329	236,000	285,000
<b>970</b> Capital Outlay	53,320	102,726	150,000	150,000
<b>970.011</b> Eastbury Ext. to Canal	860	-	-	-
<b>970.138</b> MI. Ave Extension	3,239	-	-	-
<b>970.145</b> North Canal Sidewalk	21,475	95,708	-	-
<b>970.214</b> Creyts-Webster Shared Use	-	70,712	-	-
<b>970.221</b> St. Joe Broadbent-Marketplace	43,531	-	-	-
<b>Total Roads Activity</b>	<b>\$ 193,116</b>	<b>\$ 383,475</b>	<b>\$ 386,000</b>	<b>\$ 435,000</b>

<b>Summary</b>				
Services	70,691	114,329	236,000	285,000
Capital Outlay	122,425	269,146	150,000	150,000
<b>Total Roads Activity</b>	<b>\$ 193,116</b>	<b>\$ 383,475</b>	<b>\$ 386,000</b>	<b>\$ 435,000</b>



## STREET LIGHTING FY 2017 BUDGET

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

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

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

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



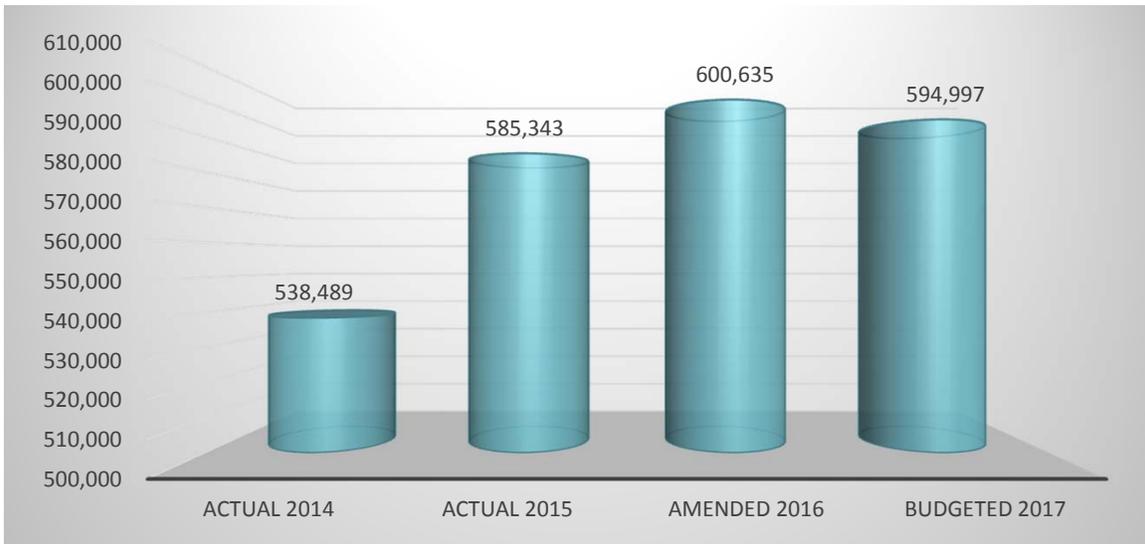
**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
<b>924</b>	<b>Street Lighting At Large</b> There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	<b>64,919</b>
<b>924.xxx</b>	<b>Street Lighting - Special Assessments</b> Currently Delta Township has approximately 123 special assessment street lighting districts.	<b>530,078</b>
<b>Total Street Lighting</b>		<b>594,997</b>

*Street Lighting Budget History*



DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

**Street Lighting Activity - 448**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
924 Electricity - Street Lighting	59,205	64,300	66,420	64,919
924.xxx Electricity - Street Lighting Dist.	479,284	521,043	534,215	530,078
<b>Total Street Lighting Activity</b>	<b>\$ 538,489</b>	<b>\$ 585,343</b>	<b>\$ 600,635</b>	<b>\$ 594,997</b>

<b>Summary</b>				
Services	538,489	585,343	600,635	594,997
<b>Total Street Lightiny Activity</b>	<b>\$ 538,489</b>	<b>\$ 585,343</b>	<b>\$ 600,635</b>	<b>\$ 594,997</b>

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2016 Amended Budget</b>		<b>2017 Approved Budget</b>	
				<b>Revenue S/A</b>	<b>Electricity Expense</b>
1	Claiborne Heights	1,130	1,130	1,130	1,130
2	Dawn Haven	1,750	1,750	1,775	1,775
3	Huntington Acres	1,920	1,920	1,920	1,920
4	Mar Moor Estates	11,940	11,940	11,890	11,890
5	Nixonburg Hills	1,625	1,625	1,650	1,650
6	Saratoga Farms Est.	1,020	1,020	1,020	1,020
7	Bretton Woods	4,080	4,080	4,070	4,070
8	Mall Drive-East	5,490	5,490	5,460	5,460
9	Mall Drive-West	9,390	9,390	9,330	9,330
10	Park Meadows	7,430	7,430	7,400	7,400
11	Stonegate-Rockdale	4,230	4,230	4,220	4,220
12	Allison Heights	11,440	11,440	11,370	11,370
13	Westbrook Est. #1	1,480	1,480	1,480	1,480
14	Verndale #1	8,050	8,050	8,050	8,050
15	Carrier Creek	4,240	4,240	4,240	4,240
16	Westbrook Est. #2	2,960	2,960	2,950	2,950
17	Oak Park	110	110	113	113
18	Willow Woods	2,750	2,750	2,740	2,740
19	Carrier Creek #2	2,120	2,120	2,120	2,120
20	Dutch Hills Farms	4,020	4,020	4,000	4,000
21	Verndale #3	1,900	1,900	1,900	1,900
22	Verndale #4	9,720	9,720	9,720	9,720
23	Allison Heights #3	1,270	1,270	1,270	1,270
24	River Ridge-Holiday	2,330	2,330	2,320	2,320
25	Gettysburg Farms	4,020	4,020	4,000	4,000
26	Dutch Hills Farms #2	1,690	1,690	1,690	1,690
27	Westbrook Estates. #2	3,390	3,390	3,370	3,370
28	Allison Heights #4	1,900	1,900	1,900	1,900
29	Colt Meadows	5,500	5,500	5,480	5,480
30	Dutch Hills Farms #3	1,910	1,910	1,900	1,900
31	Stonegate-Boxwood	2,120	2,120	2,110	2,110
32	Dornet Drive	570	570	560	560
33	Williamsburg #3	1,060	1,060	1,060	1,060
35	Shenandoah	3,600	3,600	3,580	3,580
36	Delta Glens	13,140	13,140	13,080	13,080
37	Tindalaya	1,480	1,480	1,480	1,480
38	Old Erin Way	1,690	1,690	1,690	1,690
39	Chellmar	1,910	1,910	1,900	1,900
40	Westbrook #5	4,230	4,230	4,210	4,210
41	Delta South Condos	1,690	1,690	1,690	1,690
42	Windcharme Estates	9,950	9,950	9,900	9,900

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

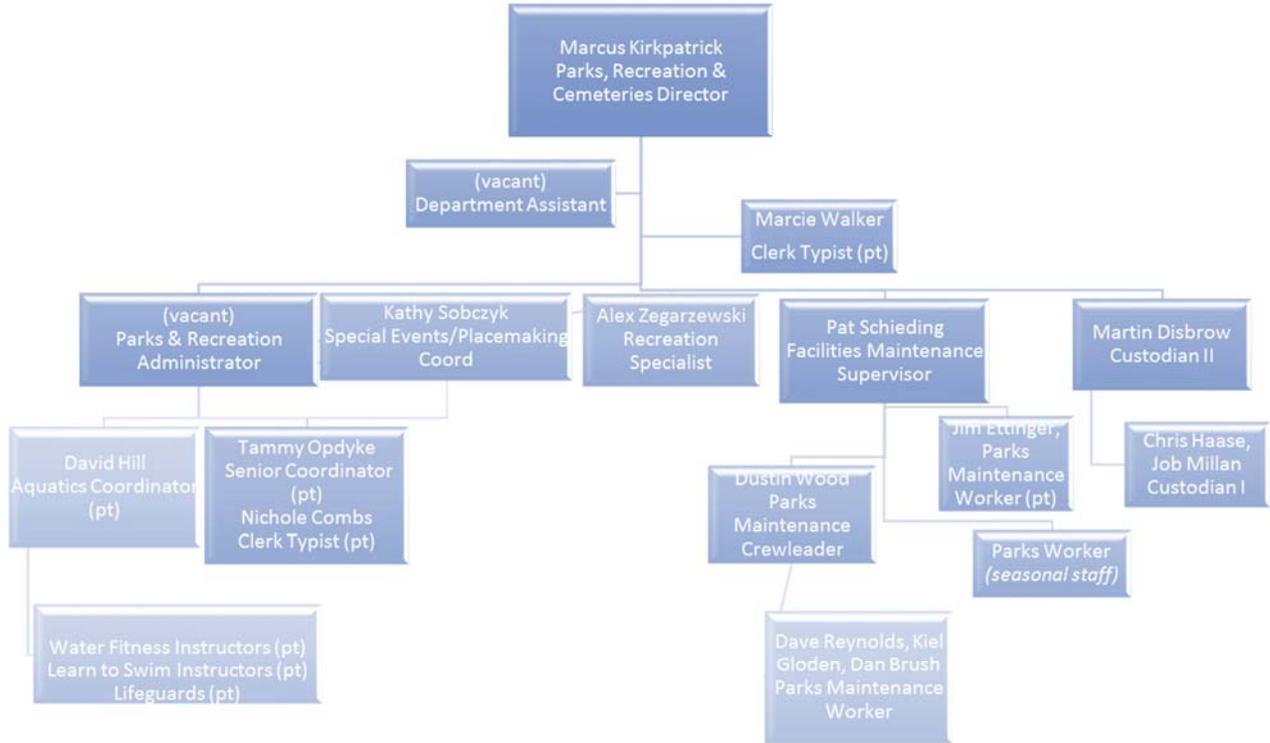
<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2016 Amended Budget</b>		<b>2017 Approved Budget</b>	
				<b>Revenue S/A</b>	<b>Electricity Expense</b>
43	Plum Hollow	2,750	2,750	2,740	2,740
44	Delta Commerce Drive	11,220	11,220	11,160	11,160
45	Robbins Acres	3,390	3,390	3,370	3,370
46	Delta Downs	7,200	7,200	7,160	7,160
47	Cambridge Manor #1	3,180	3,180	3,160	3,160
48	Stonegate-Bollman	2,120	2,120	2,110	2,110
50	Plum Hollow II	4,450	4,450	4,420	4,420
51	Century Commerce Ctr.	10,730	10,730	10,660	10,660
52	Snow Ridge	10,160	10,160	10,110	10,110
53	Lantern Green	12,280	12,280	12,210	12,210
54	Canyon Hills	8,470	8,470	8,420	8,420
55	Cambridge Manor 2 & 3	4,870	4,870	4,850	4,850
58	Williamsburg #5	8,890	8,890	8,850	8,850
59	Shenandoah #2	2,750	2,750	2,740	2,740
60	Delta Mills Estates	9,320	9,320	9,270	9,270
61	Snow Ridge #2	6,350	6,350	6,320	6,320
62	Oakridge	5,510	5,510	5,480	5,480
63	Verndale Lakes	19,910	19,910	19,790	19,790
64	Walmar Estates	7,620	7,620	7,580	7,580
66	Forest Glen	3,390	3,390	3,370	3,370
67	Renker Road	2,040	2,040	2,030	2,030
68	Windcharme Est. #4	5,930	5,930	5,900	5,900
69	Robbins Acres II	7,620	7,620	7,580	7,580
70	Plum Hollow-Applewood	2,540	2,540	2,530	2,530
71	Armstrong Hills	5,130	5,130	5,100	5,100
72	River Cove	3,180	3,180	3,160	3,160
73	Players Club	4,440	4,440	4,420	4,420
74	Echo Valley	4,440	4,440	4,420	4,420
75	Shenandoah #3	2,330	2,330	2,320	2,320
76	Sherwood Downs	7,620	7,620	7,580	7,580
77	Broadbent Woods	5,620	5,620	5,590	5,590
78	Broadbent Woods-Phase II	2,120	2,120	2,110	2,110
79	Wayland Drive	1,050	1,050	1,050	1,050
80	Davenport Subdivision	1,540	1,540	1,530	1,530
81	Morgan Creek	7,200	7,200	7,160	7,160
82	Laurel Woods	5,500	5,500	5,460	5,460
83	Davis Hwy./LD Clark	11,370	11,370	11,310	11,310
84	Shenandoah #4	2,540	2,540	2,530	2,530
85	Wellington Fields	2,040	2,040	2,160	2,160
86	Walmar Estates #II	1,480	1,480	1,480	1,480
87	Nixon Hills	2,050	2,050	2,160	2,160

**DELTA TOWNSHIP**

**STREET LIGHTING GENERAL FUND  
SPECIAL ASSESSMENTS**

<b>DIST#</b>	<b>DISTRICT NAME</b>	<b>2016 Amended Budget</b>		<b>2017 Approved Budget</b>	
				<b>Revenue S/A</b>	<b>Electricity Expense</b>
88	Walmar Estates #III	2,750	2,750	2,740	2,740
89	Westbrook Condos	1,910	1,910	1,900	1,900
90	Greenwood Condos	3,600	3,600	3,580	3,580
91	Sugar Maple Circle	2,250	2,250	2,240	2,240
92	Grand Manor Cove	4,230	4,230	4,190	4,190
93	Lookout Lane	1,060	1,060	1,050	1,050
94	Dornet Village	5,080	5,080	5,050	5,050
95	Morgan Creek Condos 61-91	2,750	2,750	2,740	2,740
96	Morgan Creek/Century Park	5,360	5,360	5,330	5,330
97	Ashford Manor Phase I	2,050	2,050	2,160	2,160
98	Laurel Woods Phase II	1,690	1,690	1,690	1,690
99	Upton Woods	1,760	1,760	1,550	1,550
100	Upton Wood II	1,170	1,170	1,060	1,060
101	Barrington Condos	1,170	1,170	1,060	1,060
102	Saratoga Woods 1 & 2	5,720	5,720	5,680	5,680
103	Fox Ridge Estates	1,460	1,460	1,320	1,320
104	Nixon Hills #3	1,320	1,320	1,190	1,190
105	Willow Cove	8,890	8,890	8,850	8,850
106	Point West Condos	4,090	4,090	3,700	3,700
107	Brookside	16,740	16,740	16,650	16,650
108	Ashford Manor Phase II	2,190	2,190	1,980	1,980
109	Upton Woods III	880	880	790	790
110	Laurel Woods III	3,800	3,800	3,790	3,790
111	Broadbent Woods III & IV	3,600	3,600	3,580	3,580
112	Morgan Glen Condos	2,010	2,010	2,020	2,020
113	Point West #2	1,460	1,460	1,320	1,320
115	West Willow Heights	1,910	1,910	1,900	1,900
116	Fox Ridge Estates #2	1,320	1,320	1,190	1,190
117	Shadow Glen	2,780	2,780	2,200	2,200
118	Saratoga Woods #3	2,330	2,330	2,320	2,320
120	Barrington Condos	1,170	1,170	1,060	1,060
121	Crawford Cove	2,540	2,540	2,530	2,530
122	Westcharme	5,080	5,080	5,050	5,050
123	Theo Avenue	4,660	4,660	4,630	4,630
124	Harriet Avenue	4,870	4,870	4,850	4,850
125	Homestead Acres	22,500	22,500	22,400	22,400
126	Village of Shadow Glen	880	880	990	990
127	Shadow Glen II	600	600	330	330
128	Shadow Glen III	-	-	330	330
<b>TOTALS</b>		<b>\$ 534,215</b>	<b>\$ 534,215</b>	<b>\$ 530,078</b>	<b>\$ 530,078</b>

# PARKS & RECREATION DEPARTMENT FY 2017 BUDGET



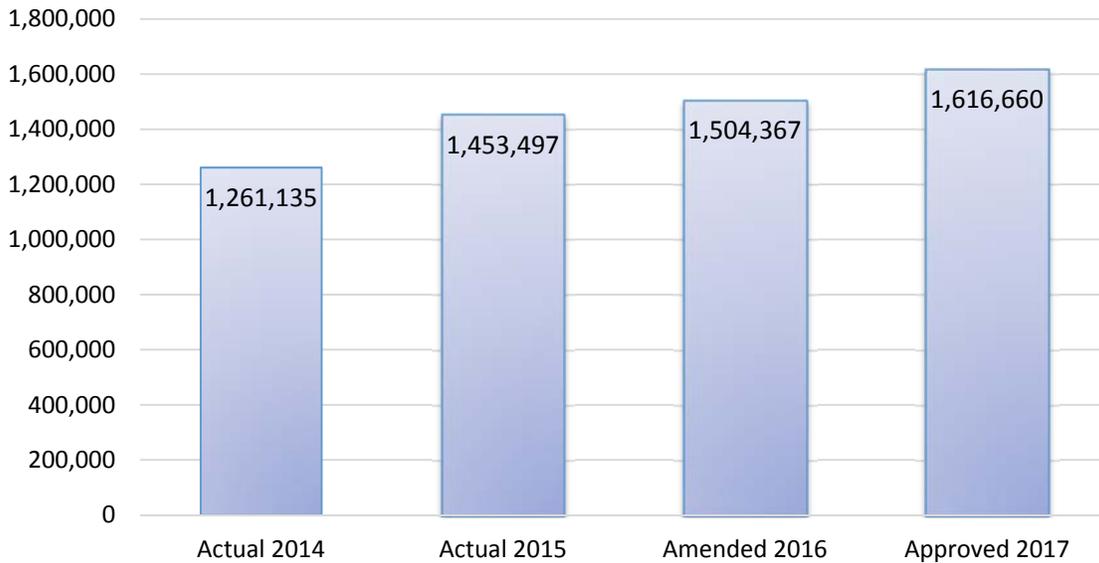
**PARKS, RECREATION, AND CEMETERIES DEPARTMENT**  
***PARKS AND RECREATION***

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

**Goals**

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

*Parks Budget History*



**Objectives**

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

**DELTA TOWNSHIP**

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>TARGET 2017</b>
<b>Adult/Youth Athletic Program Attendance</b>	4,715	4,781	4,700	4,800
<b>Senior Center Activities Attendance</b>	25,150	23,085	25,500	25,700
<b>Aquatics</b>	18,050	19,660	19,000	19,700
<b>Community &amp; Enrichment Center Rentals</b>	340	345	375	380
<b>Community &amp; Enrichment Center Revenue</b>	\$41,400	\$41,000	\$43,000	\$43,250
<b>Picnic Shelter Rentals</b>	315	310	315	325
<b>Percentage Of Operation Costs To General Fund Total Budget</b>	7.8%	8.3%	8.8%	9.2%

**DELTA TOWNSHIP**

**DELTA TOWNSHIP**

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

<u>Acct#</u>	<u>Description</u>		<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>		519,017
703	<b>Salaries &amp; Wages - Temporary</b>		120,940
	Part-Time Year Round Staff	40,000	
	Long-Term Seasonal Staff	26,100	
	Summer Seasonal Staff	40,800	
	Part-Time Secretary	14,040	
703.012	<b>Salaries &amp; Wages - Enrichment Center</b>		35,800
	Senior Coordinator	24,600	
	Part-Time Secretary	11,200	
703.013	<b>Salaries &amp; Wages - Aquatics</b>		61,000
	Aquatics Coordinator	17,000	
	Lifeguards/Lesson Instructors	25,000	
	Aerobics Instructors	19,000	
704	<b>Salaries &amp; Wages - Overtime</b>		4,000
	An attempt will be made to limit overtime, however some assignments occur which require overtime.		
706	<b>Salaries &amp; Wages - Longevity</b>		9,904
	Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.		
710	<b>Fees &amp; Per Diem</b>		4,200
	Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission.		
715	<b>F.I.C.A.</b>		57,120
	The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.		

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>	<b>Approved 2017</b>
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	14,480
719	<b>Health Insurance</b> Premiums for health care coverage for full-time employees and their dependents.	102,134
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.	15,320
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.	63,700
724	<b>Uniforms</b> Five full-time staff.	1,400
728	<b>Office Supplies</b>	5,000
729	<b>Photo Copies</b>	7,500
730	<b>Postage</b>	2,500
740	<b>Operating Supplies</b>	17,500
	Supplies On Hand	4,500
	Diamond Marking Powder	3,500
	Custodial Supplies	4,000
	Trash Bags	2,500
	Oxygen/Acetylene	1,000
	Seasonal Staff Shirts & Hats	1,000
	Miscellaneous	1,000
740.004	<b>Operating Supplies - Special Events</b>	6,600

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		Approved 2017
<b>740.011</b>	<b>Operating Supplies - Youth Sports</b>		<b>15,175</b>
	Youth Sports Equipment	<b>4,600</b>	
	T-shirts - Coaches & Referees	<b>2,000</b>	
	Youth Jerseys	<b>7,800</b>	
	Awards / Ribbons	<b>775</b>	
<b>740.012</b>	<b>Operating Supplies - Enrichment Center</b>		<b>3,700</b>
<b>740.013</b>	<b>Operating Supplies - Aquatics</b>		<b>500</b>
<b>740.014</b>	<b>Operating Supplies - Adult Sports</b>		<b>13,200</b>
	Adult Softball - Balls & Equipment	<b>4,000</b>	
	Kickball Supplies & Awards	<b>2,500</b>	
	Volleyball Awards	<b>700</b>	
	Softball Awards	<b>6,000</b>	
<b>740.015</b>	<b>Operating Supplies - Delta Rocks!</b>		<b>1,300</b>
	Concessions	<b>300</b>	
	Supplies	<b>1,000</b>	
<b>776</b>	<b>Repair &amp; Maintenance - Building</b>		<b>10,500</b>
	Plumbing & Electrical Supplies	<b>2,500</b>	
	Roofing & Siding Materials	<b>3,000</b>	
	Painting & Staining Supplies	<b>3,000</b>	
	Kendall Electric	<b>500</b>	
	Miscellaneous	<b>1,500</b>	
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b>		<b>28,900</b>
	Equipment Parts	<b>5,000</b>	
	Ball Diamond Equipment	<b>3,000</b>	
	Park Sign Replacement (Mt. Hope)	<b>5,000</b>	
	Picnic Table Replacement	<b>2,500</b>	
	Drinking Fountain and Irrigation Repairs	<b>1,000</b>	
	Trash Can & Grill Replacement	<b>1,000</b>	
	Soccer & Tennis Nets and Goals	<b>1,000</b>	
	Trail Map Sign Replacement (Grand Woods & Hawk Meadow)	<b>8,400</b>	
	Miscellaneous	<b>2,000</b>	

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		Approved 2017
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>		<b>28,000</b>
	Sharp Park Field Restoration	8,500	
	Playground Safety Surface & Maintenance	6,000	
	Gravel, Cement and Sand	2,000	
	Trail Surface Maintenance	3,000	
	Parking Lot Maintenance	2,000	
	Landscape Supplies	2,000	
	Message Centers (Pathway)	4,500	
<b>806</b>	<b>Contractual Services</b>		<b>64,100</b>
	Parks & Pathway Security	7,500	
	Mount Hope Park Conceptual Design	10,000	
	Art Instructors	8,100	
	Port-a-John Rentals	5,000	
	Tree Removal	5,000	
	Granger Trash Removal	3,500	
	Parks Mater Plan	15,000	
	Lake Iris Clean Up	10,000	
<b>806.004</b>	<b>Contractual Services - Special Events</b>		<b>10,200</b>
	Photographer	1,600	
	Music In the Park	1,700	
	DJ's (Including Fireworks)	1,500	
	Room Rentals	1,500	
	Easter Bunny	25	
	Clown (Fireworks)	225	
	Wages (Fireworks)	150	
	Wages - Events	400	
	Fireworks Security	3,000	
	Miscellaneous	100	

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		Approved 2017
<b>806.011</b>	<b>Contractual Services - Youth Sports</b>		<b>16,300</b>
	Tennis Instructors	1,300	
	Golf - Grand Ledge Country Club	1,845	
	Soccer Officials	4,367	
	Youth Basketball - Gym Rental	2,800	
	Youth Basketball - Snow Removal	400	
	Youth Basketball - Referees	2,700	
	Youth Basketball - Gym Supervisor	1,200	
	Basketball Camp Instructors	1,400	
	Flag Football Officials	288	
<b>806.012</b>	<b>Contractual Services - Enrichment</b>		<b>7,000</b>
<b>806.013</b>	<b>Contractual Services - Aquatics</b>		<b>49,000</b>
	Waverly School Pool Lease	45,000	
	Pool Entrance Stairway	4,000	
<b>806.014</b>	<b>Contractual Services - Adult Sports</b>		<b>7,600</b>
	Softball Umpire Fees	1,900	
	Softball Scorekeepers	5,700	
<b>806.015</b>	<b>Contractual Services - Delta Rocks!</b>		<b>16,100</b>
	Rentals/Setup	2,500	
	Staff	1,000	
	Shuttle	1,000	
	Advertising	1,600	
	Entertainment	10,000	
<b>852</b>	<b>Telephone</b>		<b>4,500</b>
<b>861</b>	<b>Auto Allowance/Mileage</b>		<b>200</b>
<b>862</b>	<b>Gasoline Fuels</b>		<b>15,000</b>

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		<b>Approved 2017</b>
863	Vehicle Maintenance		5,000
901	Advertising		2,000
903	Printing		2,500
	Parks Brochures	2,000	
	Miscellaneous	500	
911	Fleet Insurance		9,500
912	Liability Insurance		4,800
921	Electricity		12,000
922	Heat		3,200
923	Sewer & Water		4,600
931	Repair & Maintenance - Building		1,000
933	Repair & Maintenance Services - Equipment		6,000
942	Rentals - Equipment		1,200
957	Education & Training		2,000
959	Membership & Dues		7,070
	MASA - Softball Team Registration	4,000	
	Flag Football Player Fees	1,000	
	MI Festivals & Events	200	
	Michigan Recreation & Parks Assoc.	1,400	
	American Red Cross	270	
	National Recreation & Parks Assoc.	200	

DELTA TOWNSHIP

DELTA TOWNSHIP

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PARKS AND RECREATION  
LINE ITEM DESCRIPTIONS  
ACCOUNT #101-751

<u>Acct#</u>	<u>Description</u>		<b>Approved 2017</b>
960	<b>Meetings, Conferences &amp; Seminars</b>		<b>7,500</b>
	NRPA National Conference	2,000	
	MRPA State Conference (2 ea.)	2,500	
	Michigan Recycling Conference	800	
	Michigan Festivals Conference (2 ea.)	800	
	MRPA Board Retreat	400	
	Staff Training Modules (Supervision/Leadership)	500	
	Playground Certifications	500	
970	<b>Capital Outlay</b>		<b>208,900</b>
	Mower Replacement Program	13,000	
	Hawk Meadow Restroom Building	99,000	
	Sharp Park (4 Restroom Doors)	8,900	
	Park Enhancements	50,000	
	Utility Tractor	38,000	
	<b>Totals Parks &amp; Recreation</b>		<b>\$ 1,616,660</b>

**DELTA TOWNSHIP**

**PARKS & REC. GENERAL FUND**

**Detail of Expenditures**

Fiscal Year Ending December 31:

**Parks & Recreation - 751**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>702</b> Salaries & Wages - Regular	473,023	479,101	495,518	519,017
<b>703</b> Salaries & Wages - Temporary	94,205	120,035	117,656	120,940
<b>703.012</b> Salaries & Wages - Enrichment Ctr.	35,236	37,856	35,435	35,800
<b>703.013</b> Salaries & Wages -Aquatics	44,194	54,270	61,000	61,000
<b>704</b> Salaries & Wages - OT	4,979	1,391	4,000	4,000
<b>706</b> Salaries & Wages - Longevity	8,269	7,247	7,810	9,904
<b>710</b> Fees & Per Diem	3,400	4,000	4,200	4,200
<b>715</b> F.I.C.A.	50,198	53,460	51,794	57,120
<b>717</b> Worker's Comp. Insurance	12,485	24,290	13,357	14,480
<b>719</b> Health Insurance	88,816	85,737	87,635	102,134
<b>720</b> Life, Dental & LTD Insurance	14,763	13,361	16,948	15,320
<b>721</b> Pension	55,847	56,930	61,181	63,700
<b>724</b> Cleaning & Laundry	1,260	1,154	1,400	1,400
<b>728</b> Office Supplies	3,314	3,573	5,000	5,000
<b>729</b> Photo Copies	6,549	7,300	5,200	7,500
<b>730</b> Postage	2,371	1,598	2,500	2,500
<b>731</b> Publications	-	378	-	-
<b>740</b> Operating Supplies	16,542	17,558	17,500	17,500
<b>740.004</b> Operating Supplies - Special Events	6,184	4,394	6,600	6,600
<b>740.011</b> Operating Supplies - Youth Sports	16,486	18,047	15,175	15,175
<b>740.012</b> Operating Supplies - Enrichment	1,515	1,600	3,700	3,700
<b>740.013</b> Operating Supplies - Aquatics	174	844	500	500
<b>740.014</b> Operating Supplies - Adult Sports	14,262	11,668	12,375	13,200
<b>740.015</b> Operating Supplies- Delta Rocks	16,710	14,426	1,300	1,300
<b>759</b> Tools	929	-	-	-
<b>776</b> Building Maintenance Supplies	6,913	11,547	10,500	10,500
<b>778</b> Equipment Maintenance Supplies	20,017	19,601	20,500	28,900
<b>780</b> Grounds Maintenance Supplies	34,366	30,561	28,500	28,000
<b>806</b> Contractual Services	42,875	62,546	44,000	64,100
<b>806.004</b> Contractual Services - Special Events	8,399	9,629	9,650	10,200
<b>806.011</b> Contractual Services - Youth Sports	6,679	6,036	16,273	16,300
<b>806.012</b> Contractual Services - Enrichment Ctr.	1,074	5,330	5,500	7,000
<b>806.013</b> Contractual Services - Aquatics	44,220	40,000	45,000	49,000
<b>806.014</b> Contractual Services - Adult Sports	17,100	16,957	16,060	7,600
<b>806.015</b> Contractual Services - Delta Rocks	-	373	15,600	16,100
<b>852</b> Telephone	2,800	3,705	3,500	4,500
<b>861</b> Mileage	80	37	200	200

**DELTA TOWNSHIP**

**PARKS & REC. GENERAL FUND  
Detail of Expenditures**

Fiscal Year Ending December 31:

**Parks & Recreation - 751**

<b>Acct #</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>862</b> Gasoline & Diesel	22,360	23,688	19,000	15,000
<b>863</b> Vehicle Maintenance	9,583	4,089	5,000	5,000
<b>901</b> Advertising	60	550	2,000	2,000
<b>903</b> Printing	-	376	500	2,500
<b>911</b> Fleet Insurance	9,500	9,014	9,500	9,500
<b>912</b> Liability Insurance	4,700	4,760	4,800	4,800
<b>921</b> Electricity	11,093	13,265	12,000	12,000
<b>922</b> Heat	2,871	1,736	3,200	3,200
<b>923</b> Sewer & Water	4,261	4,514	4,600	4,600
<b>931</b> R & M Services- Building	-	150	1,000	1,000
<b>933</b> R & M Services - Equipment	6,803	8,579	6,000	6,000
<b>942</b> Rentals - Equipment	386	694	1,200	1,200
<b>957</b> Education & Training	236	878	1,000	2,000
<b>959</b> Memberships & Dues	11,859	6,425	8,100	7,070
<b>960</b> Meetings, Conf. & Seminars	5,453	5,824	6,500	7,500
<b>970</b> Capital Outlay	15,737	142,417	176,900	208,900
<b>Total Parks &amp; Recreation</b>	<b>\$ 1,261,135</b>	<b>\$ 1,453,497</b>	<b>\$ 1,504,367</b>	<b>\$ 1,616,660</b>
<i>Total FTEs</i>	16.0	16.0	16.0	16.0

<b>Summary</b>				
Personnel Services	885,415	937,678	956,534	1,007,615
Supplies	169,953	167,937	149,750	156,775
Services	158,283	178,564	191,283	212,500
Insurance	14,200	13,774	14,300	14,300
Education & Training	17,547	13,127	15,600	16,570
Capital Outlay	15,737	142,417	176,900	208,900
<b>Total Parks &amp; Recreation Dept.</b>	<b>\$ 1,261,135</b>	<b>\$ 1,453,497</b>	<b>\$ 1,504,367</b>	<b>\$ 1,616,660</b>

**AMBULANCE FUND  
FY 2017 BUDGET**



**DELTA TOWNSHIP**

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

<u>Fund #210-651</u>	Actual 2014	Actual 2015	Amended 2016	Approved 2017
<b>FUND BALANCE 1/1</b>	2,273,254	2,333,620	2,143,414	2,028,921
PLUS: Revenues	1,276,420	1,280,297	1,340,000	1,351,480
<b>TOTAL AVAILABLE</b>	<b>3,549,674</b>	<b>3,613,917</b>	<b>3,483,414</b>	<b>3,380,401</b>
LESS: Expenditures	(1,216,054)	(1,470,503)	(1,454,493)	(1,617,700)
<b>FUND BALANCE 12/31</b>	<b>2,333,620</b>	<b>2,143,414</b>	<b>2,028,921</b>	<b>1,762,701</b>
 <b>Acct # Revenues</b>				
<b>404</b> Current Tax - Real & Personal	1,204,528	1,228,970	1,285,350	1,306,000
<b>437</b> Industrial Facilities Tax	23,481	20,490	29,650	20,480
<b>665</b> Interest	48,411	30,837	25,000	25,000
<b>Total Revenues</b>	<b>\$ 1,276,420</b>	<b>\$ 1,280,297</b>	<b>\$ 1,340,000</b>	<b>\$ 1,351,480</b>
 <b>Expenditures</b>				
<b>999</b> Appropriation Transfers - OUT	1,118,254	1,384,428	1,354,893	1,520,700
<b>719</b> OPEB Contribution	97,800	86,075	99,600	97,000
<b>Total Expenditures</b>	<b>\$ 1,216,054</b>	<b>\$ 1,470,503</b>	<b>\$ 1,454,493</b>	<b>\$ 1,617,700</b>
 <b>Net increase (decrease) to Fund Balance</b>	 <b>60,366</b>	 <b>(190,206)</b>	 <b>(114,493)</b>	 <b>(266,220)</b>

<b>REVENUES</b>				
Taxes	1,228,009	1,249,460	1,315,000	1,326,480
Interest	48,411	30,837	25,000	25,000
<b>Total Ambulance Fund Revenues</b>	<b>\$ 1,276,420</b>	<b>\$ 1,280,297</b>	<b>\$ 1,340,000</b>	<b>\$ 1,351,480</b>
 <b>EXPENDITURES</b>				
Transfer Out	1,118,254	1,384,428	1,354,893	1,520,700
OPEB Contribution	97,800	86,075	99,600	97,000
<b>Total Ambulance Fund Expenditures</b>	<b>\$ 1,216,054</b>	<b>\$ 1,470,503</b>	<b>\$ 1,454,493</b>	<b>\$ 1,617,700</b>

**ECONOMIC DEVELOPMENT  
CORPORATION FUND  
FY 2017 BUDGET**

**ECONOMIC DEVELOPMENT CORPORATION FUND**

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

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

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

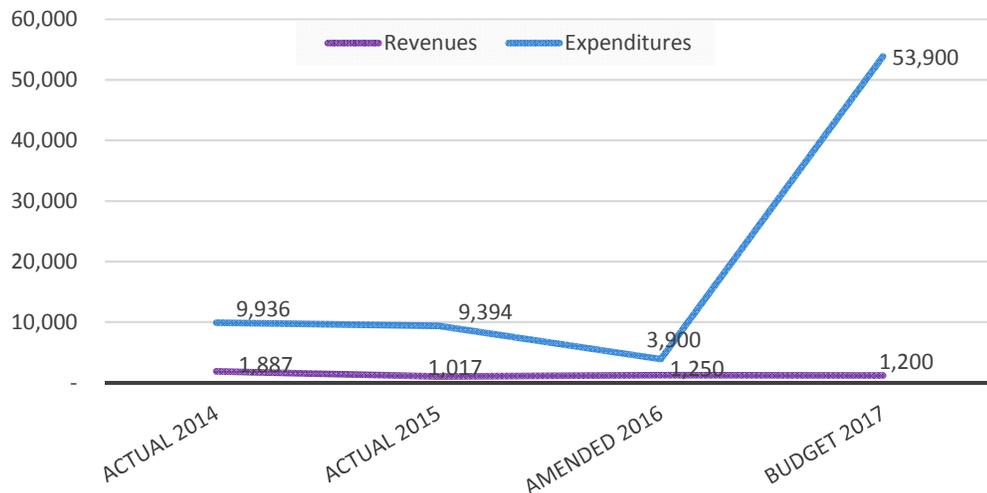


**DELTA TOWNSHIP**

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

<b>Fund #244-728</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>FUND BALANCE 1/1</b>	114,964	106,916	98,540	95,890
PLUS: Revenues	1,887	1,017	1,250	1,200
<b>TOTAL AVAILABLE</b>	<b>116,851</b>	<b>107,933</b>	<b>99,790</b>	<b>97,090</b>
LESS: Expenditures	(9,936)	(9,394)	(3,900)	(53,900)
<b>FUND BALANCE 12/31</b>	<b>106,916</b>	<b>98,540</b>	<b>95,890</b>	<b>43,190</b>

<b>Acct # Revenues</b>				
<b>665</b> Interest	1,887	1,017	1,250	1,200
<b>Total Revenues</b>	<b>\$ 1,887</b>	<b>\$ 1,017</b>	<b>\$ 1,250</b>	<b>\$ 1,200</b>
<b>Expenditures</b>				
<b>710</b> Fees & Per Diem	690	150	900	900
<b>806</b> Contractual Services	9,246	9,244	-	-
<b>962</b> Contributions	-	-	3,000	53,000
<b>Total Expenditures</b>	<b>\$ 9,936</b>	<b>\$ 9,394</b>	<b>\$ 3,900</b>	<b>\$ 53,900</b>



## OVERVIEW OF CAPITAL PROJECTS FY 2017 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.



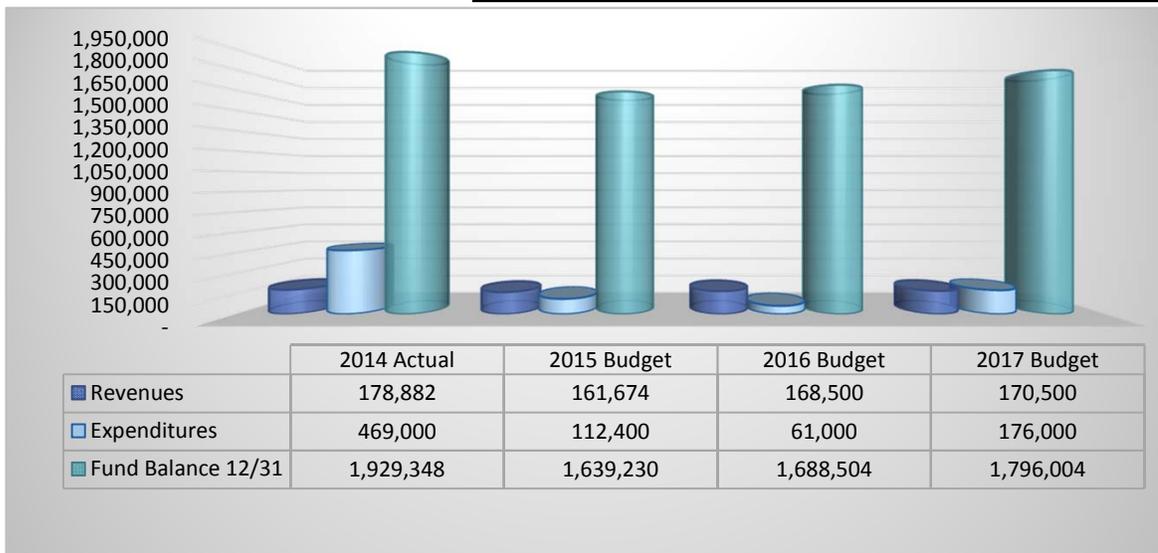
**DELTA TOWNSHIP**

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

<u>Fund #402</u>	Actual 2014	Actual 2015	Amended 2016	Approved 2017
<b>FUND BALANCE 1/1</b>	1,929,348	1,639,230	1,688,504	1,796,004
PLUS: Revenues	178,882	161,674	168,500	170,500
<b>TOTAL AVAILABLE</b>	<b>2,108,230</b>	<b>1,800,904</b>	<b>1,857,004</b>	<b>1,966,504</b>
LESS: Expenditures	(469,000)	(112,400)	(61,000)	(176,000)
<b>FUND BALANCE 12/31</b>	<b>1,639,230</b>	<b>1,688,504</b>	<b>1,796,004</b>	<b>1,790,504</b>
<i>Summary of Fund Balance:</i>				
Unassigned	1,639,230	1,688,504	1,796,004	1,790,504
<b>FUND BALANCE 12/31</b>	<b>1,639,230</b>	<b>1,688,504</b>	<b>1,796,004</b>	<b>1,790,504</b>

<u>Acct. # Revenues</u>					
665	Interest	32,382	15,174	22,000	24,000
699	Approp. Transfers - IN	146,500	146,500	146,500	146,500
<b>Total Revenues</b>		<b>\$ 178,882</b>	<b>\$ 161,674</b>	<b>\$ 168,500</b>	<b>\$ 170,500</b>

<u>Expenditures</u>					
999	Approp. Transfers - OUT	469,000	112,400	61,000	176,000
<b>Total Expenditures</b>		<b>\$ 469,000</b>	<b>\$ 112,400</b>	<b>\$ 61,000</b>	<b>\$ 176,000</b>



**DELTA TOWNSHIP**

**CAPITAL PROJECTS FUND**

**Summary of Reserve Balances**  
Fiscal Year Ending December 31:

	<i>Actual</i>		<i>Estimated</i>		<i>Budget</i>		<i>Estimated</i>		<i>Estimated</i> Balance 2017
	Receipts 2015	Disbursement 2015	Receipts 2015	Balance 2015	Receipts 2016	Disbursement 2016	Receipts 2016	Balance 2016	
<b>Unallocated Interest</b>	11,500		712,500		11,500	21,000	13,500	703,000	716,500
<b>FACILITY RESERVES:</b>									
Township Hall			21,000					21,000	21,000
Police			600,000					600,000	600,000
<b>EQUIPMENT RESERVES:</b>									
Assessing/Gen. Activity			43,200					43,200	43,200
Clerk - Equipment	25,000		110,730		25,000		25,000	135,730	61,730
Accounting			23,900					23,900	23,900
T H & G Equipment			16,000					16,000	16,000
Fire	100,000		(9,960)		100,000		100,000	90,040	172,040
Building	12,000		37,506		12,000		12,000	49,506	40,506
Planning			15,360					15,360	15,360
Engineering-Vehicle & Equip.			42,500					42,500	42,500
Parks & Rec. - Equipment	20,000	138,500	65,769		20,000	40,000	20,000	45,769	27,769
Parks & Rec. - Projects			10,000					10,000	10,000
Other									
	<b>\$ 168,500</b>	<b>\$ 138,500</b>	<b>\$ 1,688,504</b>		<b>\$ 168,500</b>	<b>\$ 61,000</b>	<b>\$ 170,500</b>	<b>\$ 1,796,004</b>	<b>\$ 1,790,504</b>

## DELTA TOWNSHIP

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### OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY FY2017 BUDGET

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

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

For 2017, the General Fund has several one-time major purchases planned, including new precinct voting machines (\$99k), major IT hardware upgrades (\$92k), new ambulance (\$195k), and new restroom facilities at Hawk Meadow Park (\$108k). All of the purchases listed above will be paid out of operating revenues in the general fund, with the exception of the ambulance. . The ambulance will be paid using tax dollars collected from the paramedic millage levied on an annual basis. We plan to continue maintaining our Capital Projects reserve funds for the foreseeable future.

The Wastewater Fund will continue its plant improvement program and spend about \$380,000 in plant upgrades. We don't anticipate these improvements will adversely affect the current rates the township charges customers for sewer services.

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

Delta's Capital Improvements Program projects are considered for a six-year period (2017-2022). They are reviewed annually in order to reflect changing economic conditions as well as the changing needs of the township.

## DELTA TOWNSHIP

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

*The contents of this overview were adapted from:*

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

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

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>Manager's Office</b>	Computers/Related	2,500	2,500
		<b>2,500</b>	<b>2,500</b>
<b>Clerk's Office</b>	Computers/Related	2,000	2,000
	Voting Machines		99,000
		<b>2,000</b>	<b>101,000</b>
<b>IT</b>	ESRI Spatial Analyst	3,000	3,000
	Computer Equipment & GIS	27,000	91,900
		<b>30,000</b>	<b>94,900</b>
<b>Acct/Treasurer</b>	Computer Replacement	2,500	2,000
	Printer Replacement	1,200	1,000
	Office Furniture		600
		<b>3,700</b>	<b>3,600</b>
<b>Assessing</b>	Computers/Related	700	700
		<b>700</b>	<b>700</b>
<b>Twp. Hall &amp; Grounds</b>	Custodial Equipment	1,500	7,700
	A/C Replacement		17,000
	Enrichment Center	5,900	
	Furniture, Tables, Chairs	3,000	3,000
	Parking Lot Repairs	8,000	
	Flooring Improvements		6,500
	Parking Lot Lights	6,200	
	Miscellaneous	1,000	
		<b>25,600</b>	<b>34,200</b>
<b>General Activity</b>	Miscellaneous	10,000	
	Land Acquisition	120,000	120,000
	Pool Car Replacement	21,000	
		<b>151,000</b>	<b>120,000</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>Cemeteries</b>	Miscellaneous	2,500	2,500
	Road Paving (Hillside)	20,000	
	Grave Scanning	25,000	
	Mower Replacement	7,000	10,000
		<b>54,500</b>	<b>12,500</b>
<b>Sheriff</b>	Weighmaster Vehicle	3,000	3,000
		<b>3,000</b>	<b>3,000</b>
<b>Fire</b>	Training Simulator		19,000
	Exercise Equipment		3,000
	Fire Equipment		11,250
	Thermal Image Camera Replacement	10,000	
	Bullex Rescue Mannequin	2,250	
	Treadmill Replacement	3,000	
	Fire & EMS Training Tower	37,500	
	Replacement Vehicle		19,000
		<b>52,750</b>	<b>52,250</b>
<b>EOC</b>	Warning Siren Equip./Dispatch Software	5,000	3,500
		<b>5,000</b>	<b>3,500</b>
<b>Building</b>	Replacement Vehicle		21,000
	Office Computers & Furniture	4,500	4,500
	Miscellaneous	500	
		<b>5,000</b>	<b>25,500</b>
<b>Recycling (PW)</b>	Parking Lot Repair		15,000
	Miscellaneous	500	
		<b>500</b>	<b>15,000</b>
<b>Roads</b>	New Sidewalk/Pathway Construction	150,000	150,000
		<b>150,000</b>	<b>150,000</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>Engineering</b>	Computer/Related	1,200	23,000
		<b>1,200</b>	<b>23,000</b>
<b>Ambulance</b>	Power Cot		18,000
	CPR Devices	20,000	
	Replacement Vehicle		19,000
	Equipment Replacement		14,250
	Electronic Thermometers	2,500	
	Exercise Equipment		3,000
	Replacement Stretcher	18,000	
	Replacement Stair Chair	3,000	
	Bullex Rescue Mannequin	2,250	
	MCT/EMS Tablet Replacements	12,500	9,000
	Fire & EMS Training Tower	37,500	
	Replacement Ambulance		195,000
		<b>95,750</b>	<b>258,250</b>
<b>Planning</b>	Computer/Related	2,000	2,500
		<b>2,000</b>	<b>2,500</b>
<b>Parks &amp; Rec.</b>	Park Restrooms	8,900	107,900
	Replace Mowers	11,000	13,000
	Park Improvements	50,000	50,000
	Pickleball Courts - Delta Mills	65,000	
	Pickup Truck	40,000	
	Utility Tractor		38,000
	Small Equipment	2,000	
		<b>176,900</b>	<b>208,900</b>
<b>Total Capital Outlay - General Fund:</b>		<b>\$ 762,100</b>	<b>\$ 1,111,300</b>

**DELTA TOWNSHIP**

**SUMMARY OF CAPITAL OUTLAY**

<b>Department</b>	<b>Description</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>Sewer Fund</b>	Computers/Related (GIS Equip.)	3,000	3,000
	Return Pump Rebuild	7,500	
	Rebuild Raw Pump	30,000	30,000
	Vactor Tanks and Hoses	8,000	8,000
	Lighting Mixer Replacement	4,000	5,000
	Plant Upgrades	320,500	314,000
	MDM Hardware/Software	25,000	
	SCADA Backup Software	9,000	
		<b>407,000</b>	<b>360,000</b>
<b>Water Fund</b>	Computer/Related	3,000	3,000
	Saginaw Water Main Replace		80,000
	Creyts Rd Tank Painting		85,000
	Mower Replacement		7,000
	Replacement Vehicle	20,000	20,000
	MDM Hardware/Software	25,000	
	SCADA Backup Software	9,000	
	Isolation Valves	4,000	
	Utility Box Replacement	6,000	
		<b>67,000</b>	<b>195,000</b>
<b>Total Capital Outlay - All Funds:</b>		<b>\$ 1,236,100</b>	<b>\$ 1,666,300</b>

Note: For more detailed explanation of Capital Outlay item consult individual departments.



## DEBT SERVICE FUND FY 2017 BUDGET

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

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

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

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



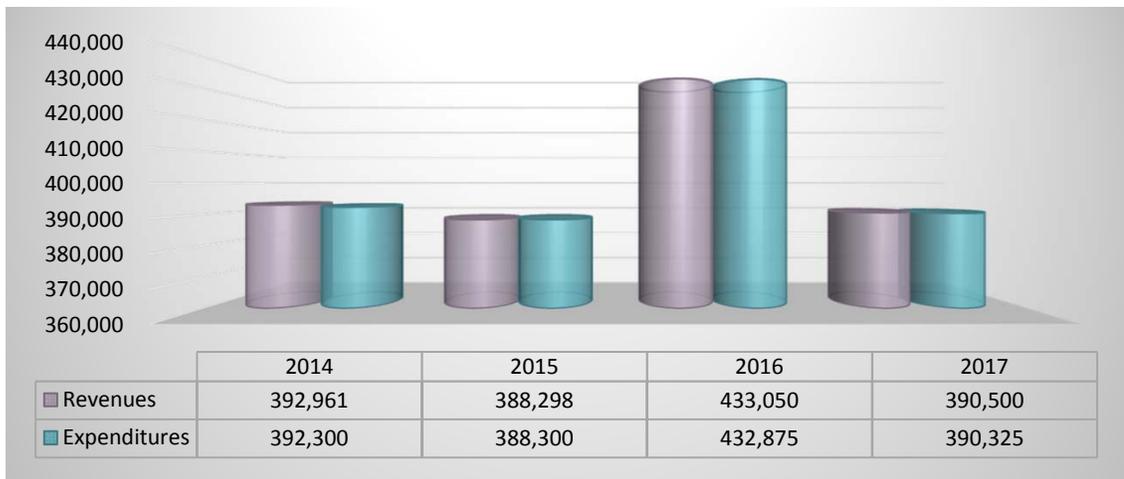
**DELTA TOWNSHIP**

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

<b>Fund #301-905</b>	<b>Actual 2014</b>	<b>Amended 2015</b>	<b>Approved 2016</b>	<b>Approved 2017</b>
<b>FUND BALANCE 1/1</b>	<b>33,131</b>	<b>33,792</b>	<b>33,789</b>	<b>34,092</b>
PLUS: Revenues	392,961	388,298	433,050	390,500
<b>TOTAL AVAILABLE</b>	<b>426,092</b>	<b>422,089</b>	<b>466,967</b>	<b>424,592</b>
LESS: Expenditures	(392,300)	(388,300)	(432,875)	(390,325)
<b>FUND BALANCE 12/31</b>	<b>33,792</b>	<b>33,789</b>	<b>34,092</b>	<b>34,267</b>

<b>Acct# Revenues</b>				
<b>665</b> Interest	1,411	748	500	500
<b>667</b> Rental Income	391,550	387,550	432,550	390,000
<b>Total Revenues</b>	<b>\$ 392,961</b>	<b>\$ 388,298</b>	<b>\$ 433,050</b>	<b>\$ 390,500</b>

<b>Expenditures</b>				
<b>964</b> Refunds & Rebates				
<b>991</b> Debt - Principal	100,000	100,000	150,000	150,000
<b>995</b> Debt - Interest	291,550	287,550	282,550	240,000
<b>998</b> Paying Agent Fees	750	750	325	325
<b>Total Expenditures</b>	<b>\$ 392,300</b>	<b>\$ 388,300</b>	<b>\$ 432,875</b>	<b>\$ 390,325</b>



**MI Municipal Bond Authority  
2000 Water Revenue Bonds  
Refunded 8/8/2012**

Series A Issue Amount \$1,130,000

Series B Issue Amount \$1,390,000

Series A	May 1st		November 1st		Totals
	Principal 591-000-	Interest 591-536-	Principal 591-000-	Interest 591-536-	
	300	995	300	995	
2016		10,125	130,000	10,125	150,250
2017		8,175	150,000	8,175	166,350
2018		6,675	145,000	6,675	158,350
2019		4,500	140,000	4,500	149,000
2020		2,400	160,000	2,400	164,800
	-	31,875	725,000	31,875	788,750

Series B	May 1st		November 1st		Totals
	Principal 591-000-	Interest 591-536-	Principal 591-000-	Interest 591-536-	
	300	995	300	995	
2016		14,888	180,000	14,888	209,775
2017		12,188	175,000	12,188	199,375
2018		9,563	195,000	9,563	214,125
2019		6,638	215,000	6,638	228,275
2020		3,413	210,000	3,413	216,825
		46,688	975,000	46,688	1,068,375

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

	<u>May 1st</u>		<u>November 1st</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
	<u>591-000-300</u>	<u>591-536-995</u>	<u>591-000-300</u>	<u>591-536-995</u>	
2016	390,000	52,784		48,279	491,063
2017	385,000	48,279		43,832	477,111
2018	430,000	43,832		38,866	512,698
2019	425,000	38,866		33,957	497,823
2020	470,000	33,957		28,529	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
	<b>4,570,000</b>	<b>304,574</b>		<b>251,790</b>	<b>5,126,364</b>

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

	April 1st		October 1st		Totals
	Principal	Interest	Principal	Interest	
	<u>301-905-991</u>	<u>301-905-995</u>	<u>301-905-991</u>	<u>301-905-995</u>	
2016	150,000	142,775	139,775		432,550
2017	150,000	139,775	136,775		426,550
2018	200,000	136,775	132,775		469,550
2019	200,000	132,775	128,775		461,550
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
	<b>6,100,00</b>	<b>2,015,725</b>	<b>1,884,200</b>		<b>9,999,925</b>

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

	<u>April 1st</u>		<u>October 1st</u>		<u>Totals</u>
	<u>Principal</u> <u>591-000-300</u>	<u>Interest</u> <u>591-536-995</u>	<u>Principal</u> <u>591-000-300</u>	<u>Interest</u> <u>591-536-995</u>	
2016	400,000	33,000		29,000	462,000
2017	400,000	29,000		25,000	454,000
2018	400,000	25,000		21,000	446,000
2019	400,000	21,000		17,000	438,000
2020	400,000	17,000		13,000	430,000
2021	400,000	13,000		9,000	422,000
2022	450,000	9,000		4,500	463,500
2023	450,000	4,500		-	454,500
	<b>3,300,000</b>	<b>151,500</b>		<b>118,500</b>	<b>3,570,000</b>

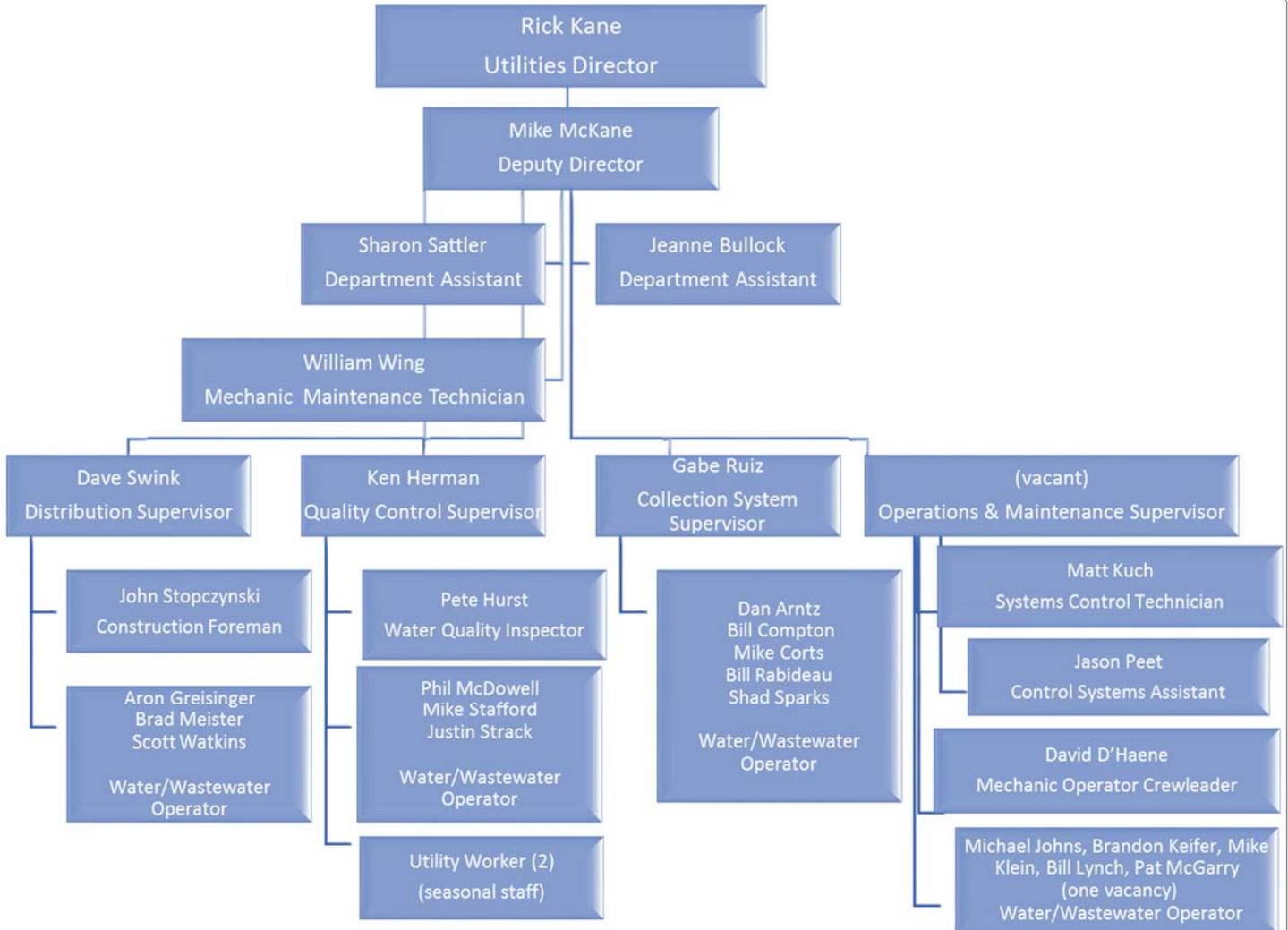
## ANNUAL DEBT SERVICE PAYMENT SCHEDULE

**Delta Township  
Debt Payment  
Schedule  
As of 12/31/2015  
(All Funds)**

	April 1st	May 1st	October 1st	November 1st	Total
2016	725,775	467,796	168,775	416,226	1,745,638
2017	718,775	453,642	161,775	420,013	1,723,386
2018	761,775	490,070	153,775	423,288	1,800,723
2019	753,775	475,003	145,775	425,438	1,774,648
2020	745,775	509,770	137,675	426,338	1,797,561
2021	737,675	488,529	129,550	41,525	1,378,969
2022	779,550	528,216	120,925	31,525	1,446,073
2023	770,925	512,383	112,225	21,525	1,407,198
2024	312,225	496,666	107,975	11,275	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>\$11,567,225</b>	<b>\$4,953,136</b>	<b>\$2,002,700</b>	<b>\$2,030,353</b>	<b>\$20,553,414</b>



# UTILITIES DEPARTMENT FY 2017 BUDGET



**UTILITY DEPARTMENT  
WATER AND WASTEWATER**

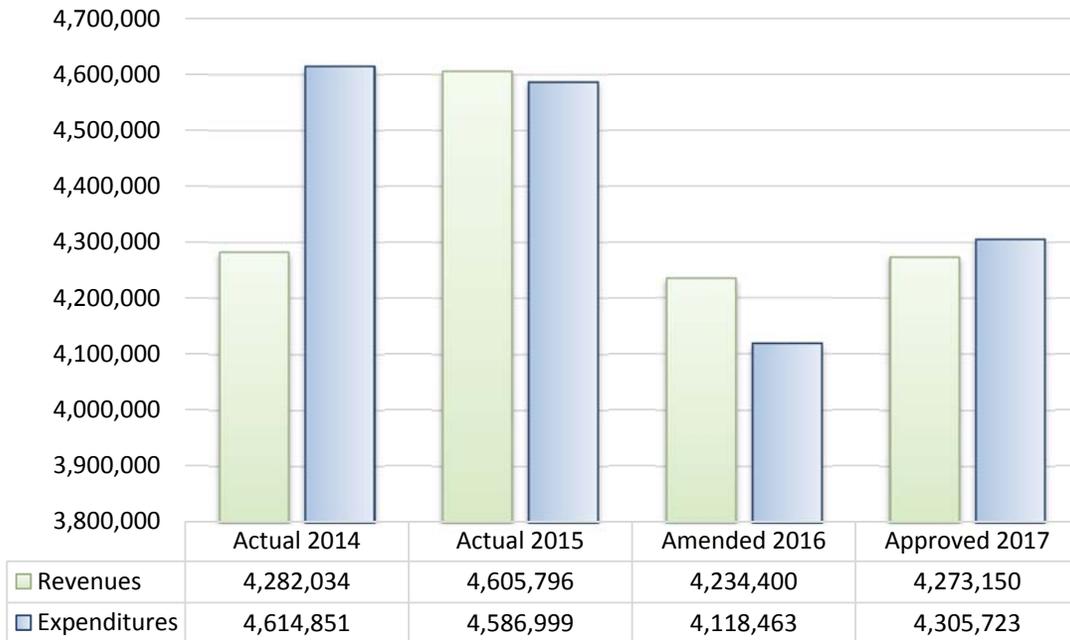
The Utility Department ensures that the operations of the sanitary sewer and public water systems meet the requirements of state and federal law, provides some internal computer and vehicle support services, a variety of information relating to the sanitary sewer and public water systems, safe drinking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

***Wastewater Division***

**Goals**

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

***Wastewater Budget History***



**Objectives**

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

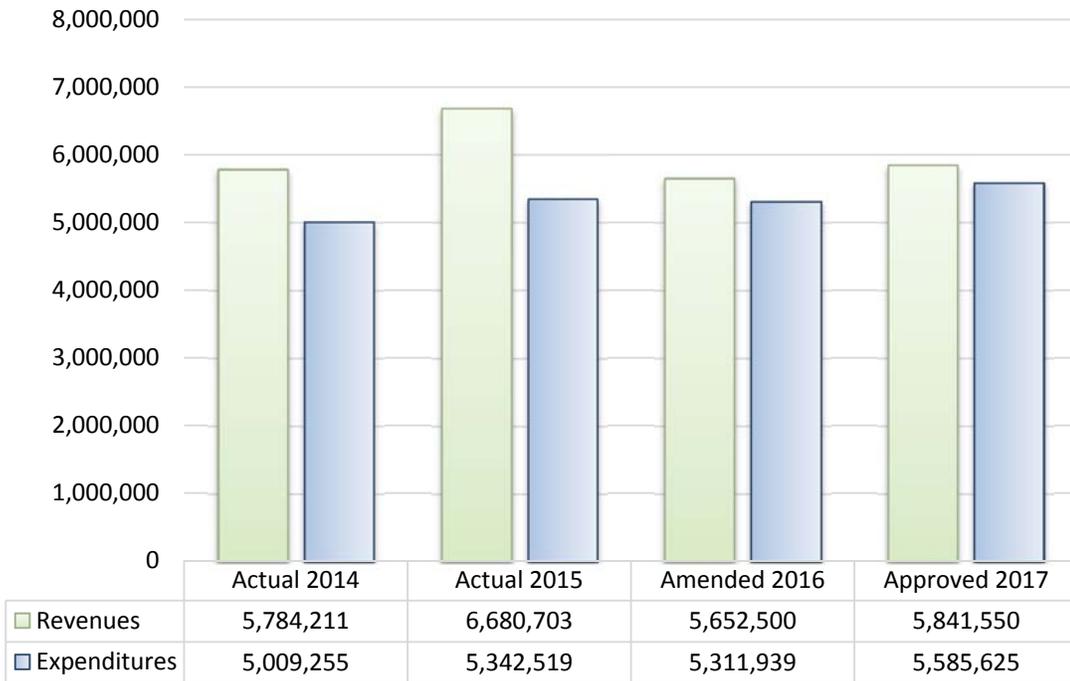
OUTPUT INDICATORS	2014	2015	2016	TARGET 2017
Number Of Sewer Customers	9,325	10,263	9,909	9,950
Miss Dig Requests	2,000	2,834	2,051	2,500
Solid Waste Recycled - Dry Ton	900	919	918	910
Sewer Main Blockages	0	6	2	0
Electrical Usage - Treatment Plant	3,550,000	2,842,350	2,846,112	2,703,806
Vehicle Fuel - Utility Vehicles (Gallons)	17,000	15,291	14,625	14,000
Miles Of Sanitary Sewers Installed Delta	0	0	0	0
Sewer Inquiries Received & Resolved	30	54	44	10
Number Of Feet Of Sanitary Sewers Cleaned	425,000	411,732	294,769	450,000

**Water Division**

**Goals**

- To ensure accurate and continuous reading of residential, commercial, and industrial water meters.
- To provide efficient and economical maintenance and repair of the water distribution system.
- To maintain all fire hydrants in a properly functioning condition to support 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**



**Objectives**

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

<b>OUTPUT INDICATORS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>TARGET 2017</b>
Number Of Water Customers	9,140	9,299	9,347	9,397
Energy Usage – Utility Operations (MCF)	725	750	725	700
Number Of Hydrants Painted	300	326	275	260
Miles Of Water Mains Installed In Delta	0.25	2.19	0	0
Miss Dig Stakeouts Of Utilities Performed	2,000	2,634	2,051	2,500
Water Meters Installed- Residential/Commercial	20/20	56/15	43/6	50/5
Cross Connection Inspections/Re-inspections	240	371	260	275
Water Purchased From LBW&L-Billion Gallons	1.20	1.32	1.33	1.30
Cost Of Water From LBWL - Per MCF	13.02	14.20	14.20	14.20
Water Samples Tested (System)	240	240	240	240
Percent Of Water Samples Meeting State/Federal Standards	100%	100%	100%	100%
Radio End Units Installed	9,100	9,293	9,342	9,392



**DELTA TOWNSHIP**

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

<b><u>Acct #</u></b>	<b><u>Description</u></b>	<b>Approved 2017</b>
<b>617</b>	<b>Main Charges</b> Fees charged to a property owner in lieu of having their property participate in a special assessment.	<b>15,000</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>	<b>35,000</b>
	Vehicle Maintenance Revenue from Eaton Co.	<b>20,000</b>
	Other Vehicle Maintenance Revenue	<b>15,000</b>
<b>646</b>	<b>Sewer Sales</b> 12 month actual plus 1.5% rate increase June, 2017.	<b>4,002,150</b>
<b>662</b>	<b>Late Payment Penalties</b>	<b>43,000</b>
<b>665</b>	<b>Investment Income</b> Projected 1.0% earnings.	<b>70,000</b>
<b>666</b>	<b>Interest on Assessments</b> Interest received on special assessments levied by the Township.	<b>6,500</b>
<b>695</b>	<b>Other Financer Sources</b>	<b>1,500</b>
	<b><i>Total Sewer Fund Revenues</i></b>	<b><u>\$ 4,273,150</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 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	1,411,664
703	<b>Salaries &amp; Wages - Temporary</b>	10,000
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 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.	33,043
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	111,285
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	27,692
719	<b>Health Insurance</b>	722,511
	Premiums	365,511
	OPEB	300,000
	Wellness Program	5,000
	Retiree Premiums	52,000
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.	43,377
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.	172,791

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>724</b>	<b>Cleaning &amp; Laundry</b>	<b>9,000</b>
	Uniforms	6,500
	T-shirts	1,000
	Rug Runners	1,500
<b>728</b>	<b>Office Supplies</b>	<b>7,000</b>
<b>729</b>	<b>Photo Copies</b>	<b>100</b>
<b>730</b>	<b>Postage</b>	<b>27,500</b>
	Wastewater Division	3,000
	Utility Bills	24,500
<b>731</b>	<b>Publications</b>	<b>100</b>
<b>740</b>	<b>Operating Supplies</b>	<b>10,000</b>
	Smoke Bombs - Dye Testing Equipment	1,000
	Custodial Supplies	3,500
	Safety Equipment	2,000
	Other Supplies	3,500
<b>743</b>	<b>Chemicals</b>	<b>230,000</b>
	Salt (Odor Control)	1,000
	Lime	50,000
	Ferric Chloride	164,500
	Bio Augmentation	9,000
	Acids	5,000
	Calcium Chloride	500
<b>744</b>	<b>Laboratory Supplies</b>	<b>11,000</b>
	Biological Testing	2,000
	Reagents	5,000
	Equipment	3,500
	Wet Testing (Whole Effluent Toxicity)	500
<b>759</b>	<b>Tools</b>	<b>2,500</b>

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>776</b>	<b>Repair &amp; Maintenance - Building Supplies</b>	<b>11,000</b>
	Paint, Brushes, Rollers, Supplies	<b>3,000</b>
	Liftstation Vinyl Fence	<b>1,500</b>
	Lighting, Bulbs, Ballasts	<b>1,000</b>
	Pipe, Heaters, Blowers	<b>1,000</b>
	Tank Coatings	<b>1,500</b>
	Other Building Maintenance Items	<b>3,000</b>
<b>778</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>130,000</b>
	UV Lamps	<b>30,000</b>
	Odor Control Anodes	<b>25,000</b>
	Carbon for Odor Control Units	<b>10,000</b>
	PLC, Allen Bradley SLC505, Control Boards	<b>25,000</b>
	Operational Computers (Industrial)/Parts, Camera Parts	<b>15,000</b>
	Motors, Couplings, Valves, Hose, Tubing, Equip. Batteries, Gaskets,	<b>25,000</b>
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>7,000</b>
	Materials and equipment for landscaping and snow removal; yard hose, mowers & parts, grass seed, shrubbery, wood chips, snow blowers & parts, trees.	
<b>803</b>	<b>Audit Fees</b>	<b>9,660</b>
<b>804</b>	<b>Accounting Fees</b>	<b>145,000</b>
<b>806</b>	<b>Contractual Services</b>	<b>41,000</b>
	Granger Land (Grit)	<b>2,000</b>
	Private Lab Testing (MSU Soil Analysis, Mercury, Wet Testing)	<b>7,000</b>
	Medical Treatment/Physicals	<b>500</b>
	CDL testing	<b>1,000</b>
	Random Drug Testing	<b>1,000</b>
	Software Support:	<b>6,500</b>
	Accounting	
	Wastewater	
	Antivirus, SCADA, Databases, GIS	
	Sensus Radio Read Maintenance (Split 50/50 Water/Sewer)	<b>12,000</b>
	Wastewater License Renewal - State of Michigan	<b>1,000</b>
	Point & Pay Credit Card Fees	<b>10,000</b>

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
808	Legal Fees	1,000
812	Collection Fees	800
820	Administration Fees	100,000
821	Engineering Fees Internal and external engineering fees.	8,000
852	Telephone Telephone/Cell Phone Services, Fiber Service and Answering Service.	18,000
853	Miss Dig Split between water and sewer funds.	500
862	Gasoline	31,000
	Gas & Diesel Fuel	23,000
	Oil, Grease, Lubricants	8,000
863	Vehicle Maintenance	31,000
	Filters, Tires, Batteries, Outside Vehicle Repairs and Parts	15,000
	Oil Tests, Belts, etc.	4,000
	Outside Service for Department Vehicles & Eaton Co. Sheriff	12,000
911	Insurance - Fleet	13,500
912	Insurance - Liability	89,000
921	Electricity	375,000
922	Heat	10,000
923	Water & Sewer	3,700

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>15,000</b>
	Clean Electrical Switch Gear	6,500
	Electrical Work	2,000
	Outside Sewer Repairs	6,500
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>12,000</b>
	Services from outside contractors.	
<b>934</b>	<b>Repair &amp; Maintenance - Other</b>	<b>34,000</b>
	Funds for Carrier Creek assessment.	
<b>957</b>	<b>Education &amp; Training</b>	<b>3,000</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>15,000</b>
	State of Michigan fees - NPDES & stormwater permits, biosolids fees, and inspection fees.	
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>2,000</b>
<b>970</b>	<b>Capital Outlay</b>	<b>360,000</b>
	Computers	3,000
	Rebuild Raw Pump (7 of 8)	30,000
	Lighting Mixer Replacement (3 of 3)	5,000
	Vactor Boom	4,000
	Phase 1 of WWTP Upgrade (Yr. 2 of 5):	
	Grit Blower	5,000
	Transfer Switch - Thomas L Lift Station	5,000
	Transfer Switches - WWTP	2,000
	Biotower Arm (2 of 2)	125,000
	Boiler (2 ea.)	160,000
	Grit Building Roof	5,000
	Digester Building Roof	12,000
	Jet Truck Hose and Control Pendant	4,000
<b>TOTAL SEWER EXPENSES</b>		<b>\$ 4,305,723</b>

**DELTA TOWNSHIP**

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

**Sewer Fund #590**

<b>Acct #</b>	<b>Revenues</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
617	Main Charges	-	12,825	20,000	15,000
618	Capital Charges	171,690	149,668	100,000	100,000
641	Other Charges for Services	65,920	56,150	59,000	35,000
646	Sewer & Water Sales	3,826,421	3,961,884	3,906,000	4,002,150
662	Late Payment Penalties	46,319	51,720	48,000	43,000
665	Investment Income	151,156	84,935	90,000	70,000
666	Interest on Assessments	14,149	721	11,400	6,500
673	Sale of Fixed Assets	-	1,658	-	-
675	Contributions - Private	-	284734.92	-	-
695	Other Financing Sources	6,380	1,500	-	1,500
	<b>Total Revenues</b>	<b>\$ 4,282,034</b>	<b>\$ 4,605,796</b>	<b>\$ 4,234,400</b>	<b>\$ 4,273,150</b>

**Acct # Expenditures**

702	Salaries & Wages - Regular	1,349,345	1,376,174	1,372,389	1,411,664
703	Salaries & Wages - Temporary	7,194	5,910	10,000	10,000
704	Salaries & Wages - OT	11,047	11,613	10,000	10,000
706	Salaries & Wages - Longevity	30,055	31,083	31,551	33,043
715	F.I.C.A.	104,787	102,553	108,560	111,285
717	Worker's Comp. Insurance	27,418	33,886	32,815	27,692
719	Health Insurance	442,076	437,956	525,406	722,511
720	Life, Dental & LTD Insurance	42,560	41,954	46,387	43,377
721	Pension	161,795	151,910	168,050	172,791
724	Cleaning & Laundry	7,972	8,210	9,000	9,000
728	Office Supplies	1,041	5,164	7,000	7,000
729	Photo Copies	105	-	100	100
730	Postage	27,363	28,485	27,500	27,500
731	Publications	133	165	100	100
740	Operating Supplies	7,375	10,705	10,000	10,000
743	Chemicals	212,613	208,511	230,000	230,000
744	Lab Supplies	7,997	9,912	11,500	11,000
759	Tools	949	1,424	2,500	2,500
776	Building Maintenance Supplies	7,958	8,875	11,000	11,000
778	Equipment Maintenance Supplies	118,503	96,079	125,000	130,000
780	Grounds Maintenance Supplies	8,021	5,612	7,000	7,000
803	Audit Fees	8,040	8,280	8,500	9,660

**DELTA TOWNSHIP**

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

**Sewer Fund #590**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>804</b> Accounting Fees	141,402	158,446	145,000	145,000
<b>806</b> Contractual Services	55,565	43,279	33,500	41,000
<b>808</b> Legal Fees	-	-	1,000	1,000
<b>812</b> Collection Fees	608	565	800	800
<b>820</b> Administration Fees	100,000	100,000	100,000	100,000
<b>821</b> Engineering Fees	5,167	6,897	10,000	8,000
<b>851</b> Radio Maintenance	-	107	-	-
<b>852</b> Telephone	19,836	19,218	18,000	18,000
<b>853</b> Miss Dig	865	676	500	500
<b>862</b> Gasoline & Diesel	39,297	31,611	33,000	31,000
<b>863</b> Vehicle Maintenance	32,462	43,372	41,000	31,000
<b>911</b> Fleet Insurance	12,500	11,861	13,500	13,500
<b>912</b> Liability Insurance	89,500	84,924	88,000	89,000
<b>921</b> Electricity	378,612	377,191	375,000	375,000
<b>922</b> Heat	12,149	6,441	15,000	10,000
<b>923</b> Sewer & Water	3,062	2,959	3,700	3,700
<b>931</b> R & M Services - Building	4,356	10,531	15,000	15,000
<b>933</b> R & M Services - Equipment	39,141	10,275	12,000	12,000
<b>934</b> R & M Services - Other	-	-	33,905	34,000
<b>957</b> Education & Training	219	1,332	1,200	3,000
<b>959</b> Memberships & Dues	15,986	731	15,000	15,000
<b>960</b> Meetings, Conf. & Seminars	849	1,200	2,000	2,000
<b>968</b> Depreciation	1,063,466	1,077,948	-	-
<b>970</b> Capital Outlay	-	-	407,000	360,000
<b>995</b> Bond Interest	15,465	12,974	-	-
<b>Total Expenditures</b>	<b>\$ 4,614,851</b>	<b>\$ 4,586,999</b>	<b>\$ 4,118,463</b>	<b>\$ 4,305,723</b>
<i>Total FTEs</i>	25.5	25.0	25.0	25.0

**DELTA TOWNSHIP**

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

**Sewer Fund #590**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b><i>SUMMARY</i></b>				
<b><i>Revenues</i></b>				
Main, Capital & Other Charges	171,690	162,493	120,000	115,000
Sewer & Water Sales	3,826,421	3,961,884	3,906,000	4,002,150
Investment/Interest Income	165,305	85,656	101,400	76,500
Other Income	118,619	395,763	107,000	79,500
<b><i>Total Sewer Revenues</i></b>	<b><i>\$ 4,282,034</i></b>	<b><i>\$ 4,605,796</i></b>	<b><i>\$ 4,234,400</i></b>	<b><i>\$ 4,273,150</i></b>
<b><i>Expenditures</i></b>				
Personnel Services	2,176,276	2,193,039	2,305,158	2,542,363
Supplies	400,029	383,141	440,700	445,200
Services	857,615	823,112	864,105	855,660
Insurance	102,000	96,785	101,500	102,500
Depreciation	1,063,466	1,077,948	-	-
Capital Outlay	-	-	407,000	360,000
Debt/Bond Etc.	15,465	12,974	-	-
<b><i>Total Sewer Expenditures</i></b>	<b><i>\$ 4,614,851</i></b>	<b><i>\$ 4,586,999</i></b>	<b><i>\$ 4,118,463</i></b>	<b><i>\$ 4,305,723</i></b>



DELTA TOWNSHIP

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WATER FUND REVENUES  
ACCOUNT #591-536

<u>Acct #</u>	<u>Description</u>	<u>Approved 2017</u>
618	Capital Charges	50,000
641	Other Charges for Services Rendered Fees charged for water installations.	80,000
646	Water Sales Calculation on last 12 months actual + 3% increase June, 2017.	5,430,250
650	Other Operating Revenue NSF and disconnection fees.	15,500
662	Late Payment Penalties	50,000
665	Interest Income Projected 1% earnings.	60,000
666	Interest on Special Assessments	7,000
667	Rent Income	143,000
670	Other Interest Income GM Water Tower Agreement.	5,800
	<i>Total Water Revenues</i>	<u>\$ 5,841,550</u>

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
702	<b>Salaries &amp; Wages - Regular</b>	504,329
703	<b>Salaries &amp; Wages - Temporary</b>	4,000
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 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.	12,652
715	<b>F.I.C.A.</b> The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	39,855
717	<b>Worker's Compensation</b> The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	12,588
719	<b>Health Insurance</b>	249,057
	Premiums	111,457
	OPEB	120,000
	Wellness Program	2,500
	Retiree Premiums	15,100
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.	14,705
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.	61,229

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>724</b>	<b>Cleaning &amp; Laundry</b>	<b>3,500</b>
	T-Shirts	500
	Rug Runners	500
	Uniforms	2,500
<b>728</b>	<b>Office Supplies</b>	<b>5,500</b>
<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>53,000</b>
	Large Meter Replacement	20,000
	Copper	21,000
	Clamps and Fittings (Stainless Steel)	12,000
<b>740.001</b>	<b>BWL Billings</b>	<b>2,497,900</b>
	Wholesale water purchase from LBWL.	
<b>743</b>	<b>Chemicals</b>	<b>500</b>
	Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.	
<b>759</b>	<b>Tools</b>	<b>1,500</b>
<b>776</b>	<b>Repair &amp; Maintenance - Building Supplies</b>	<b>9,500</b>
	Hydrants and Supplies	2,500
	Paint, Brushes, Rollers and Supplies	2,000
	Lighting, Ballasts, Bulbs	1,000
	Other Building Maintenance Items	4,000

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>778</b>	<b>Repair &amp; Maintenance - Equipment Supplies</b>	<b>19,000</b>
	PLC, Allen Bradley SLC505, Circuit Board	5,000
	Operational Computers (Industrial)/Parts	5,000
	Motors, Couplings, VFD Drives	9,000
<b>780</b>	<b>Repair &amp; Maintenance - Grounds</b>	<b>3,000</b>
	Yard Hose, Hand Mowers, Mower Parts, Grass Seed	1,000
	Snow Removal Equipment	1,000
	Shrubbery, and Wood Chips for Wells and Utility Ops	1,000
<b>803</b>	<b>Audit Fees</b>	<b>9,660</b>
<b>804</b>	<b>Accounting Fees</b>	<b>145,000</b>
<b>805</b>	<b>Consultant Fees</b>	<b>1,500</b>
	Stage 2 Water Quality - State of Michigan.	
<b>806</b>	<b>Contractual Services</b>	<b>43,000</b>
	Building Computer Monitoring	400
	Waste Management	2,000
	Lab Testing	7,000
	CDL Testing	600
	Consumer Confidence Report (BWL)	500
	Drug Testing	2,000
	Sensus Radio Read Maintenance (Split 50/50 Water/Sewer)	12,000
	Software Support:	8,000
	Water, Accounting, SCADA, GIS	
	State of Michigan License Renewals	500
	Point & Pay Credit Card Fees	10,000

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
820	Administration Fees	100,000
821	Engineering Fees	4,000
851	Radio Maintenance	
852	Telephone Telephone/Cell service - Fiber Service, Snow Tower.	15,000
853	Miss Dig Split between water and sewer funds.	500
862	Gasoline	15,000
	Gas and Diesel Fuel	13,000
	Oil and Propane	2,000
863	Vehicle Maintenance	12,000
	Filters, Tires, Batteries, Outside Repairs, Parts	7,000
	Internal Charges for Water Fund Vehicle Maintenance	5,000
911	Insurance - Fleet	13,000
912	Insurance - Liability	22,000
921	Electricity Water pumping sites.	95,000
922	Heat	8,000
923	Water & Sewer	1,050

**DELTA TOWNSHIP**

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

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>931</b>	<b>Repair &amp; Maintenance - Building</b>	<b>40,000</b>
	Snow Tower Cleaning	4,000
	County Permit/Fees	3,000
	Road Repairs	20,000
	Concrete Work	4,000
	Road Cutting	3,500
	Flowable Fill	5,500
<b>931</b>	<b>Well Abandonment</b>	<b>10,000</b>
	Shared cost to close wells after connection to Township water system.	
<b>933</b>	<b>Repair &amp; Maintenance - Equipment</b>	<b>10,000</b>
	Boiler, Air Compressor, and Fire Ext. Services	5,000
	Clean Exterior of 2 Tanks	5,000
<b>957</b>	<b>Education &amp; Training</b>	<b>2,000</b>
<b>959</b>	<b>Membership &amp; Dues</b>	<b>16,400</b>
	Water Licenses - State of Michigan	400
	Mid-Michigan Water Authority	1,000
	Tri-County Ground Water Management Board	10,000
	AWWA	150
	MRWA	180
	SCMWA	150
	State of Michigan Water Fees	4,400
	Other	120
<b>960</b>	<b>Meetings, Conferences &amp; Seminars</b>	<b>800</b>
	Miscellaneous State Meetings	400
	MRWA	200
	Emergency Meals	200

DELTA TOWNSHIP

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WATER FUND EXPENSES  
LINE ITEM DESCRIPTIONS  
ACCOUNT #591-536

<u>Acct #</u>	<u>Description</u>	<b>Approved 2017</b>
<b>970</b>	<b>Capital Outlay</b>	<b>195,000</b>
	Computers	3,000
	1/2 Ton Pickup 2WD (Replace 1173)	20,000
	Lawn Mower	7,000
	Saginaw Watermain Crossing Repairs (2)	80,000
	Creyts Rd. Tank Painting	85,000
<b>991</b>	<b>Debt - Principal</b>	<b>1,110,000</b>
	2012 Refinanced Revenue Bonds	325,000
	2013 Water Improvement Bonds	400,000
	2015 Refinanced Bonds	385,000
<b>995</b>	<b>Bond Interest</b>	<b>186,900</b>
	<b>Total Water Expenses</b>	<b>\$ 5,585,625</b>

**DELTA TOWNSHIP**

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

**Water Fund #591**

<b>Acct #</b>	<b>Revenues</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
617	Main Charges	-	147,781	-	-
618	Capital Charges	64,415	69,545	50,000	50,000
641	Other Charges. for Services Rendered	103,662	109,734	75,000	80,000
646	Water & Sewer Sales	5,027,329	5,232,262	5,230,000	5,430,250
650	Other Operating Revenue	14,753	15,155	15,000	15,500
662	Late Payment Penalties	60,780	64,458	48,000	50,000
665	Interest Income	120,740	53,068	70,000	60,000
666	Interest on Special Assessments	24,610	7,202	18,000	7,000
667	Rents	139,860	140,280	140,500	143,000
670	Other Interest Income	8,283	30,276	6,000	5,800
673	Sales of Fixed Assets	9,313	3,578	-	-
675	Contributions-Private	205,900	802,795	-	-
698	Bond Proceeds	4,568	4,568	-	-
	<b>Total Revenues</b>	<b>\$ 5,784,211</b>	<b>\$ 6,680,703</b>	<b>\$ 5,652,500</b>	<b>\$ 5,841,550</b>

<b>Acct #</b>	<b>Expenditures</b>				
702	Salaries & Wages - Regular	479,206	485,635	494,898	504,329
703	Salaries & Wages - Temporary	6,504	7,248	4,000	4,000
704	Salaries & Wages - OT	7,123	7,901	10,000	10,000
706	Salaries & Wages - Longevity	13,487	14,061	14,202	12,652
715	F.I.C.A.	37,306	38,801	39,873	39,855
717	Worker's Comp. Insurance	11,836	10,839	15,106	12,588
719	Health Insurance	129,027	131,454	154,638	249,057
720	Life, Dental & LTD Insurance	14,478	14,143	15,419	14,705
721	Pension	63,584	58,632	59,789	61,229
724	Cleaning & Laundry	2,822	3,357	3,500	3,500
728	Office Supplies	2,629	2,470	5,500	5,500
729	Photo Copies	105	-	-	-
730	Postage	26,997	28,117	28,000	28,000
731	Publications	-	140	-	-
740	Operating Supplies	69,598	75,258	63,000	53,000
740.001	Operating Supplies - BW&L	2,182,483	2,354,892	2,405,800	2,497,900
743	Chemicals	139	100	500	500
759	Tools	489	1,442	1,500	1,500
776	Building Maintenance Supplies	7,721	11,000	9,000	9,500
778	Equipment Maintenance Supplies	95,701	16,560	19,000	19,000

**DELTA TOWNSHIP**

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

**Water Fund #591**

		<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b>780</b>	Grounds Maintenance Supplies	3,489	3,424	3,000	3,000
<b>803</b>	Audit Fees	8,040	8,280	8,200	9,660
<b>804</b>	Accounting Fees	141,402	158,446	145,000	145,000
<b>805</b>	Consultant Fees	-	-	1,500	1,500
<b>806</b>	Contractual Services	28,272	28,183	35,000	43,000
<b>820</b>	Administrative Fees	100,000	100,000	100,000	100,000
<b>821</b>	Engineering Fees	6,956	11,731	4,000	4,000
<b>852</b>	Telephone	13,429	14,265	15,000	15,000
<b>853</b>	Miss Dig	865	676	500	500
<b>862</b>	Gasoline & Diesel	19,082	9,601	17,000	15,000
<b>863</b>	Vehicle Maintenance	12,932	12,448	12,000	12,000
<b>911</b>	Fleet Insurance	12,900	12,240	13,000	13,000
<b>912</b>	Liability Insurance	22,100	20,970	22,000	22,000
<b>921</b>	Electricity	83,443	85,712	95,000	95,000
<b>922</b>	Heat	7,336	4,132	8,000	8,000
<b>923</b>	Sewer & Water	1,032	1,059	1,050	1,050
<b>931</b>	R & M Services - Building	11,214	150,098	40,000	40,000
<b>931.001</b>	R & M Services - Well Abandonment	9,250	14,445	10,000	10,000
<b>933</b>	R & M Services - Equipment	5,037	2,847	10,000	10,000
<b>957</b>	Education & Training	1,474	266	2,000	2,000
<b>959</b>	Memberships & Dues	16,955	21,599	16,400	16,400
<b>960</b>	Meetings, Conf. & Seminars	512	1,115	800	800
<b>968</b>	Depreciation	1,018,129	1,065,262	-	-
<b>970</b>	Capital Outlay	-	-	67,000	195,000
<b>991</b>	Bond Principal	-	-	1,060,000	1,110,000
<b>994</b>	Amortization Expense	3,122	3,122	-	-
<b>995</b>	Bond Interest	330,300	288,688	281,014	186,900
<b>997</b>	Other Financing Expenses	-	61,483	-	-
<b>998</b>	Paying Agent Fees	750	375	750	-
	<b>Total Expenditures</b>	<b>\$ 5,009,255</b>	<b>\$ 5,342,519</b>	<b>\$ 5,311,939</b>	<b>\$ 5,585,625</b>
	Total FTEs	8.0	8.0	8.0	8.0

**DELTA TOWNSHIP**

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

**Water Fund #591**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Amended 2016</b>	<b>Approved 2017</b>
<b><i>SUMMARY</i></b>				
<b><i>Revenues</i></b>				
Main, Capital & Other Charges	168,077	327,060	125,000	130,000
Water & Sewer Sales	5,027,329	5,232,262	5,230,000	5,430,250
Other Revenues	430,605	1,026,267	203,500	208,500
Investment/Interest Income	153,633	90,546	94,000	72,800
Bond Proceeds	4,568	4,568	-	-
<b><i>Total Water Revenues</i></b>	<b><u>\$ 5,784,211</u></b>	<b><u>\$ 6,680,703</u></b>	<b><u>\$ 5,652,500</u></b>	<b><u>\$ 5,841,550</u></b>
<b><i>Expenditures</i></b>				
Personnel Services	762,551	768,714	807,925	908,415
Supplies	2,392,172	2,496,761	2,538,800	2,621,400
Services	467,231	624,904	521,450	528,910
Insurance	35,000	33,210	35,000	35,000
Depreciation	1,018,129	1,065,262	-	-
Capital Outlay	-	-	67,000	195,000
Bond/Debt Etc.	334,171	353,668	1,341,764	1,296,900
<b><i>Total Water Expenditures</i></b>	<b><u>\$ 5,009,255</u></b>	<b><u>\$ 5,342,519</u></b>	<b><u>\$ 5,311,939</u></b>	<b><u>\$ 5,585,625</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 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**

<b>ASA</b>	Amateur Softball Association
<b>AWWA</b>	American Water Works Association
<b>CDP</b>	Census Designated Place
<b>CFS</b>	Calls for service
<b>CGFM</b>	Certified Government Financial Manager
<b>CMC</b>	Certified Municipal Clerk
<b>COP</b>	Community Oriented Police

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

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

