



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

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

Manager's Office

(517) 323-8590

DATE: August 31, 2016
TO: Delta Township Board
FROM: Jeff Anderson, Finance Director
Brian Reed, Township Manager
SUBJECT: 2017 Delta Township Budget Recommendation

Attached to this memo, please find a summary of the recommended 2017 Delta Township Budget. A draft of the entire budget document containing additional summaries and line detail can be found in your Township Board Dropbox.

Using the BS&A General Ledger software, the budget request process was efficient and effective. Each Director used the budget software to aid them in creating their budget request. They were given the ability to review detailed account history, prior budget requests, and notes from prior budgets. After requests were entered, each Director met with the Finance Director and Township Manager to discuss their budget request. Once all department budgets were reviewed and compiled, the Finance Director and Township Manager reviewed the entire budget, line by line. The end result of this process was the 2017 final budget request.

This General Fund budget recommendation is a balanced budget, with revenues of \$17,514,962, expenditures totaling \$17,503,226; a surplus of \$11,736. This recommendation preserves the Township fund balance that currently exceeds the Township Board's policy stating the Township will maintain a 50% unassigned reserve in GF fund balance.

Major Additions and Assumptions

General Fund Revenue

Revenues related to property taxes will increase again for 2017. While we continue to see strong growth in assessed values, property tax growth has been limited by 1% inflation, and the reduction in personal property tax revenues by new legislation phasing out ppt for industrial and manufacturing equipment. Overall, we expect to see a 1.9% increase in tax revenues.

Economic activity remains strong in the township. We expect to see continued growth in single family homes as well as industrial growth. As a result, we expect building permit revenues to remain strong and come in near 2016 levels (\$640k).

The State of Michigan has announced they plan to keep the CVTRS (City Village Township Revenue Sharing) program for 2017. This is very good news, considering for 2016 we will receive approximately 3% less than originally projected due to lower than expected sales tax collection by the Stat of MI. Overall, we expect to receive a 3% increase in 2017 from funds actually received in the current fiscal year.



Due to increased collection efforts and increased run volumes, we anticipate a 5% increase in ambulance fee revenue.

Based on 2016 participation levels, we anticipate Parks & Recreation revenues to be flat. For youth sports, we have seen increases in certain sports and decreases in others. Overall, participation levels are stable, which is why our budgeted revenues have come in flat.

The General Fund will receive \$250k more in transfers from other funds than it did in 2016. This is due to the fact that a new ambulance (\$195k) will be purchased and paid for by the Paramedic Fund, and additional capital purchases will be made and be reimbursed by the Capital Projects Fund.

Interest rates have been expected to rise the last two years. Unfortunately, we have not seen this happen. While I do expect modest increases in the Fed Funds rate during 2017, I don't expect our rate of return to increase much. As a result, we have budgeted a return of slightly over 1%.

We are pleased to report that economic activity in Delta Township continues to be steady. This trend will help General Fund revenues continue to stabilize, and experience modest growth for 2017 and into the future. Overall, General Fund revenue is projected to increase 2.5%.

Expenditures

Total GF expenditures are budgeted to increase 2.4%. Approximately 55% of General Fund expenditures are personnel costs (salaries & benefits). This budget request makes some assumptions about those costs. First, this budget **does** include a 2% cost of living increase for non-union employees. Attached, you will find historical wage increase information as well as survey results about wage increases from surrounding municipalities. Each 1% of a wage increase costs Delta Township about \$44,000. Thus, a 1% COLA would reduce this budget request by \$44,000.

Union employee wages were adjusted with the ratification of a new union contract in 2015. That contract expires 12/31/2018.

The budget request anticipates a 10% increase in health insurance costs. We are currently in the process of obtaining renewal rates for our existing plan, as well as competitive rate quotes from other insurance carriers. Once those rates are received, the township employee benefits committee will meet and produce a recommendation to the Township Board.

During 2016, we have negotiated multi-year contracts for Dental and Life insurance. Therefore, the 2017 budgeted rates are actual rates. In both instances, we received slight decreases in rates.

There are no additional full time positions requested in this budget request. All full-time positions are currently filled, with the exception of the Assistant Township Manager.

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

- \$50,000 in the parks budget for improvements to existing parks.
- Grant matching funds for new restrooms at Hawk Meadow.
- \$150k in the roads dept. budget for new sidewalk/pathway construction.
- Money is available in the General Activity dept. for developing effective ways to brand the township and printing/mailling costs for the publication of informational pieces designed to inform our residents of current activities taking place in the Township.
- \$120k in the General Activities budget for the second of five payments to the City of Lansing for the purchase of Grand Woods Park.

- \$99k in the Clerk's budget for new voting machines. These have been saved for in the Capital Projects fund and the funds will be transferred accordingly.
- Replacement vehicles for the Fire, Ambulance, Building, and Parks departments.
- Increased funds for building maintenance, including lighting projects as Station #1, #3, and increased dollars for repairs at the Sheriff Substation.
- Funds available for future engineering for non-motorized and other transportation options.
- Funding for contract services to update the Comp Plan, Parks Master Plan, Non-motorized Transportation Plan, and create an ADA Transition Plan.

In addition to the specific items listed above, the Township maintains assigned fund balance for roads, non-motorized transportation, economic development, and capital improvements. Maintaining these balances allows the Township Board to take advantage of opportunities that present themselves during the year to achieve our strategic goals and better the Township. We are confident we can further address strategic goals by focusing existing staffing and resources and the careful utilization of these assigned fund balance resources.

Historically, the General Fund has transferred funds to the Capital Projects fund for future capital expenditures. As we have done in prior years, an analysis has been completed to determine the proper amount needed to fund future capital needs. That amount was determined to be \$146,500 and the budget request funds the entire \$146,500.

Other Post -Employment Benefits funding has been a priority of the Delta Township Board for several years. This budget request funds the ARC for the GF at 125%. This will help continue our climb toward 100% funding.

Overall, General Fund expenditures are very stable (2.4% increase) and match projected increases in revenues. With our strong Fund Balance position and funding levels for retiree benefits, Delta Township General Fund heads into 2017 in an excellent financial position.

Sewer/Water Funds

The Sewer Fund sales projection is based on 2016 sales activity and a 1.5% rate increase mid- year. Routine expenses are extremely consistent with the 2016 budget. Overall expenditures are budgeted to increase 4.5%. This is due to a requested to overfund the OPEB contribution by \$240k. Doing so will get the township closer to our goal of 100% funding. The budget request also provides for over \$350k of plant upgrades to equipment that was for the most part installed in 1985. Upgrading and replacing plant equipment on a regular basis will minimize the chances of major rates increases in any given year. The sewer fund currently has no debt obligations outstanding. Overall the Sewer Fund budget request is cash flow negative of \$32,573.

The water fund sales projection is based on 2016 sales activity (at 95%) and a 3% mid-year rate increase. The budget request anticipates an estimated 3% rate increase from the BWL for our raw water purchases. Revenues are budgeted to outpace expenditures by \$256,000. This surplus will be used to replenish cash outlay for the 2003 bonds paid off in 2013.

Conclusion

Thank you, in advance, for your careful consideration of this budget recommendation. We are confident this proposed budget maintains current service levels in all township departments, and adds significant value to our residents' quality of life. We plan to present this budget request to you during a committee of the whole meeting on September 12th. Please do not hesitate to forward any questions you may have prior to our scheduled budget discussions. In addition to the budget request summaries attached, you can find the budget detail document in the Township Board Dropbox. We look forward to working with all of you to finalize this document and ultimately find solutions to keep Delta Township an outstanding place to live, work, and play.

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|---------------------------------------|
| Total Township Budget 2017 |
| \$29,632,499 |

| |
|---------------------|
| General Fund |
| \$17,503,226 |

| | | | | |
|----------------------------|---|-------------------------------|-------------------------------------|---------------------------------------|
| 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 | |

| |
|-------------------------|
| Enterprise Funds |
| \$9,891,348 |

| | |
|----------------------|----------------------|
| Sewer \$4,305,723 | Water \$5,585,625 |
|----------------------|----------------------|

| |
|------------------------------|
| Special Revenue Funds |
| \$2,237,925 |

| | |
|-------------------------------|----------------------------|
| Ambulance Fund \$1,617,700 | Cap. Projects \$176,000 |
|-------------------------------|----------------------------|

| | |
|----------------------|--------------------------------|
| EDC Fund \$53,900 | Debt Service Fund \$390,325 |
|----------------------|--------------------------------|

DELTA TOWNSHIP

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

| <u>Acct #</u> | Amended 2016 | Recommend 2017 | |
|----------------|-------------------------------------|---------------------------|-----------|
| 404 | Current Taxes - Real | 5,647,820 | 5,785,680 |
| 410 | Current Taxes - Personal | 680,600 | 662,433 |
| 426 | Other Tax Related Revenue | 725,000 | 790,000 |
| 427 | Mobile Home Space Tax | 1,080 | 1,080 |
| 437 | Industrial Facilities Tax | 147,800 | 102,225 |
| 445 | Penalties | 17,000 | 17,000 |
| 447 | Administration Fees | 591,000 | 602,800 |
| 454 | Drain Layers Licenses | 500 | 500 |
| 456 | Sign Permits | 4,400 | 4,500 |
| 465 | Cable TV Fees | 529,000 | 542,000 |
| 468 | Telecommunication Act Fees | 11,500 | 12,500 |
| 475 | Other Business/License Permit | 4,000 | 4,000 |
| 477 | Building Permits | 450,000 | 400,000 |
| 478 | Burial Permits | 35,000 | 35,000 |
| 479 | Heating/Air Conditioning Permits | 75,000 | 80,000 |
| 480 | Plumbing Permits | 38,000 | 42,000 |
| 481 | Sewer Permits | 5,000 | 5,000 |
| 482 | Storm Drain Permits | 1,000 | 1,000 |
| 483 | Electrical Permits | 95,000 | 110,000 |
| 490 | Tent Permits | 1,200 | 1,200 |
| 529 | Grants - Other | 28,500 | 19,500 |
| 569 | State Grants | 32,500 | 49,500 |
| 574 | State Revenue Sharing | 2,664,127 | 2,578,636 |
| 580 | Contributions-Other Local Units | 427,525 | 464,270 |
| 607 | Rental Registration | 91,900 | 90,000 |
| 608 | Rezoning Application Fees | 12,000 | 14,000 |
| 609 | Z.B.A. Fees | 1,000 | 1,000 |
| 614 | Passport Fees | 20,000 | 30,000 |
| 625 | Fees-Other/Ambulance | 1,140,000 | 1,200,000 |
| 625.010 | Fees-Other/Ambulance/Resident | 180,000 | 180,000 |
| 625 | Ambulance - LGRFA | 160,000 | 170,000 |
| 627 | Photo Copying | 600 | 600 |
| 628 | Weed Cutting | 5,500 | 5,500 |
| 629 | Inspection Fees | 12,000 | 15,000 |
| 641 | Other Charges for Services Rendered | 579,500 | 564,500 |
| 643 | Cemetery Lots | 15,000 | 15,000 |
| 651 | Use & Admission Fees | 25,000 | 13,700 |
| 651.001 | Youth Sports Fees | 80,900 | 77,665 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | Amended | Recommend |
|--|-------------------|-------------------|
| | 2016 | 2017 |
| 651.002 Adult Sports Fees | 54,580 | 55,430 |
| 651.003 Aquatic Fees | 80,125 | 80,325 |
| 651.004 Special Events | 9,100 | 10,850 |
| 652 Enrichment Center Fees | 19,825 | 27,790 |
| 653 Recycling Fees | 15,000 | 15,000 |
| 656 Ordinance Fines | 101,000 | 115,000 |
| 665 Investment Income | 190,000 | 200,000 |
| 667 Rents | 56,100 | 60,000 |
| 672 Special Assessments | 534,215 | 530,078 |
| 673 Sale of Fixed Assets | 6,000 | 7,000 |
| 675 Contributions-Private | 19,000 | 19,000 |
| 675.015 Contributions - Delta Rocks | 5,600 | 7,000 |
| 676 Reimbursements | 46,300 | - |
| 694 Other Miscellaneous | 1,500 | 2,000 |
| 699 Appropriations Transfers-IN | 1,416,893 | 1,697,700 |
| Totals | 17,091,190 | 17,514,962 |

Summary

| | | |
|------------------------------------|-------------------|-------------------|
| Taxes | 7,202,300 | 7,341,418 |
| Licenses/Permits | 709,100 | 683,200 |
| State Revenue Sharing | 2,664,127 | 2,578,636 |
| Fees & Charges | 3,762,345 | 3,881,238 |
| Interest | 190,000 | 200,000 |
| Other Charges for Service | 1,007,025 | 1,028,770 |
| Miscellaneous | 139,400 | 104,000 |
| Transfers-In | 1,416,893 | 1,697,700 |
| Total General Fund Revenues | 17,091,190 | 17,514,962 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | | Amended 2016 | Recommend 2017 |
|----------------|--------------------------------|-------------------------|---------------------------|
| 702 | Salaries & Wages - Regular | 5,624,279 | 5,723,419 |
| 703 | Salaries & Wages - Temporary | 531,952 | 468,692 |
| 704 | Salaries & Wages - Overtime | 185,000 | 168,500 |
| 706 | Salaries & Wages - Longevity | 101,544 | 111,005 |
| 710 | Fees & Per Diem | 12,700 | 13,960 |
| 715 | F.I.C.A. | 476,959 | 486,577 |
| 717 | Workers' Compensation | 176,035 | 171,599 |
| 719 | Health Insurance | 1,509,935 | 1,626,621 |
| 720 | Life, Dental & Disability Ins. | 172,986 | 156,935 |
| 721 | Retirement | 640,900 | 638,940 |
| 723 | Food Allowance | 21,937 | 21,339 |
| 724 | Uniform Allowance | 18,000 | 19,200 |
| 728 | Office Supplies | 29,350 | 32,650 |
| 729 | Photo Copies | 18,750 | 22,450 |
| 730 | Postage | 78,750 | 66,750 |
| 731 | Publications | 6,300 | 6,200 |
| 740 | Operating Supplies | 137,300 | 133,225 |
| 742 | Election Supplies | 34,000 | 4,000 |
| 759 | Tools | 750 | 1,500 |
| 760 | Medical Supplies | 61,600 | 68,200 |
| 776 | Building Maintenance Supplies | 42,350 | 41,000 |
| 778 | Equipment Maintenance Supplies | 36,200 | 43,600 |
| 780 | Ground Maintenance Supplies | 45,500 | 45,100 |
| 803 | Audit Fees | 12,000 | 13,000 |
| 806 | Contractual Services - Other | 726,663 | 548,125 |
| 807 | Police Services | 3,041,221 | 3,061,743 |
| 808 | Legal Fees | 75,000 | 75,000 |
| 815.010 | Ambulance Fees-Res. | 180,000 | 180,000 |
| 851 | Radio Maintenance | 15,000 | 14,500 |
| 852 | Telephone | 60,860 | 63,950 |
| 854 | Telephone Maintenance | 1,000 | 1,000 |
| 861 | Mileage | 6,900 | 7,050 |
| 862 | Gasoline & Diesel | 94,200 | 69,500 |
| 863 | Vehicle Maintenance | 81,500 | 91,800 |
| 881 | Promotion-Fire Prevention | 10,000 | 10,000 |
| 901 | Advertising | 40,000 | 37,000 |
| 903 | Printing | 37,900 | 38,800 |

DELTA TOWNSHIP

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

| Acct # | Amended 2016 | Recommend 2017 |
|--|-------------------------|---------------------------|
| 911 Fleet Insurance | 36,780 | 41,210 |
| 912 Liability Insurance | 49,000 | 49,000 |
| 921 Electricity | 122,500 | 124,200 |
| 922 Heat | 70,000 | 63,600 |
| 923 Sewer & Water | 16,400 | 16,300 |
| 924 Street Lighting | 66,420 | 64,919 |
| 924.xxx Street Lighting Districts - Summary | 534,215 | 530,078 |
| 925 Recycling | 33,500 | 34,500 |
| 931 R&M Services - Building | 43,000 | 83,300 |
| 933 R&M Services - Equipment | 20,950 | 25,700 |
| 934 R&M Services - Other | 497,914 | 562,459 |
| 942 Rentals - Equipment | 2,700 | 2,700 |
| 943 Rentals - Hydrants | 140,000 | 143,000 |
| 957 Education & Training | 63,950 | 74,250 |
| 958 Recording Costs | 500 | 500 |
| 959 Membership & Dues | 82,240 | 82,095 |
| 960 Meetings, Conferences, Seminars | 45,500 | 49,485 |
| 962 Contributions | 10,500 | 9,500 |
| 963 Miscellaneous - Other | 1,200 | 5,700 |
| 970 Capital Outlay | 762,100 | 1,111,300 |
| 999 Appropriations-Transfers Out | 146,500 | 146,500 |
| Totals | 17,091,190 | 17,503,226 |

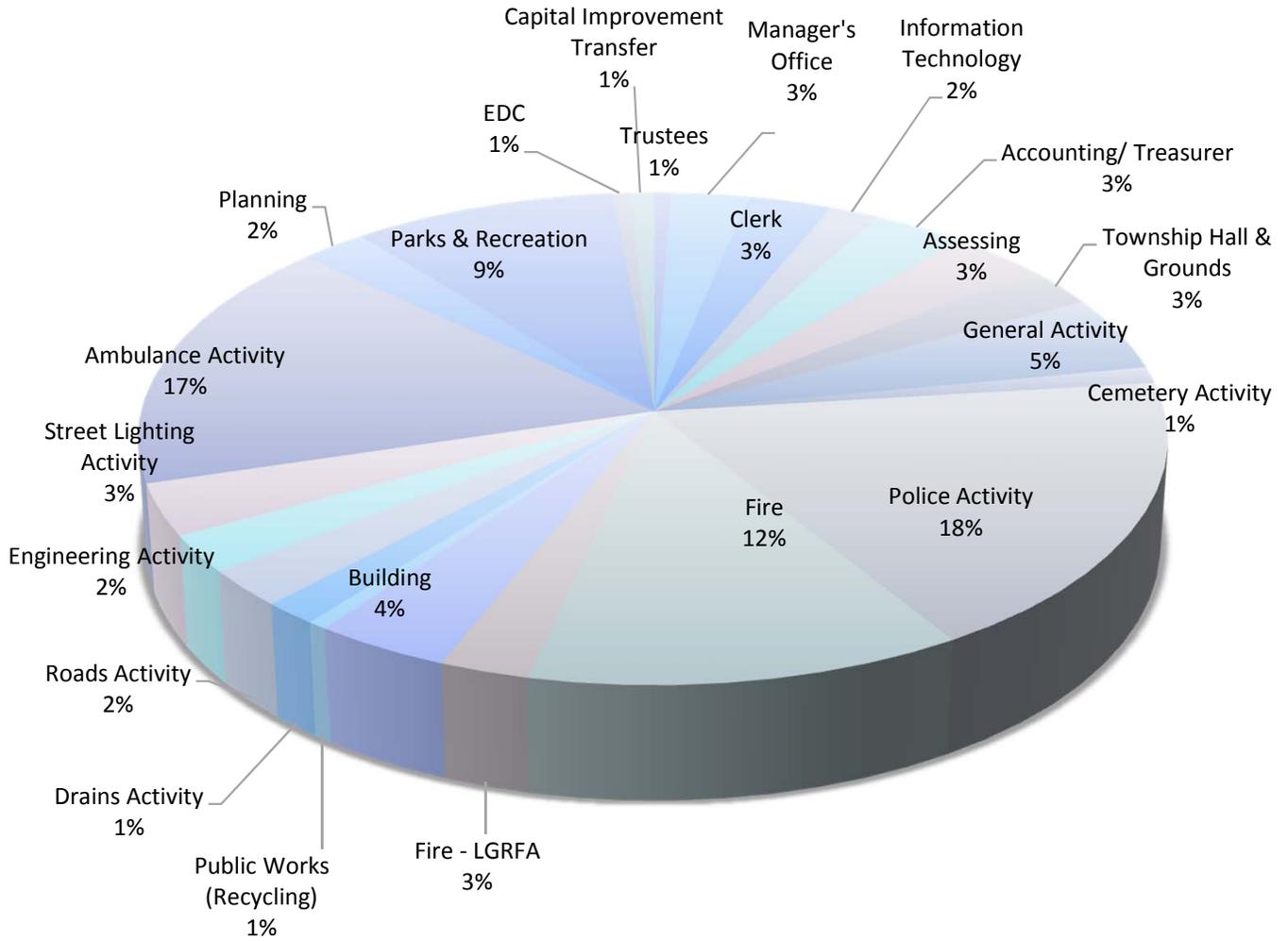
| Summary | | |
|--|-------------------|-------------------|
| Personnel Services | 9,454,227 | 9,587,587 |
| Supplies | 604,250 | 559,075 |
| Services | 5,846,643 | 5,802,724 |
| Insurance | 85,780 | 90,210 |
| Education & Training | 191,690 | 205,830 |
| Capital Outlay | 762,100 | 1,111,300 |
| Transfers Out | 146,500 | 146,500 |
| Total General Fund Expenditures | 17,091,190 | 17,503,226 |

DELTA TOWNSHIP

**GENERAL FUND
2017 BUDGET SUMMARY**

| | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| <u>Revenue Summary</u> | | |
| <i>Total General Fund Revenues</i> | 17,091,190 | 17,514,962 |
| <u>Expenditure Summary</u> | | |
| Trustees | 90,204 | 99,520 |
| Manager's Office | 453,134 | 480,024 |
| Clerk | 569,002 | 505,969 |
| Information Technology | 248,391 | 304,484 |
| Accounting/Treasurer | 566,544 | 562,443 |
| Assessing | 580,816 | 595,751 |
| Township Hall & Grounds | 430,397 | 447,858 |
| General Activity | 967,650 | 857,910 |
| Cemetery Activity | 221,237 | 185,481 |
| Police Activity | 3,131,911 | 3,161,723 |
| Fire | 2,235,392 | 2,158,885 |
| Fire - LGRFA | 402,689 | 442,110 |
| Emergency Operations Ctr. | 21,000 | 19,500 |
| Building | 643,282 | 672,918 |
| Public Works (Recycling) | 78,012 | 98,443 |
| Drains Activity | 252,910 | 268,025 |
| Roads Activity | 386,000 | 435,000 |
| Engineering Activity | 399,764 | 428,069 |
| Street Lighting Activity | 600,635 | 594,997 |
| Ambulance Activity | 2,674,893 | 2,900,700 |
| Planning | 384,406 | 414,901 |
| Parks & Recreation | 1,504,367 | 1,616,660 |
| EDC | 102,054 | 105,355 |
| Capital Improvement Transfer | 146,500 | 146,500 |
| <i>Total General Fund Expenditures</i> | 17,091,190 | 17,503,226 |

2017 Budget Requested by Department



DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

TOWNSHIP BOARD ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Township Board Activity - 101

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---------------------------------------|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 64,175 | 75,000 |
| 715 F.I.C.A. | 4,909 | 5,738 |
| 717 Worker's Comp. Insurance | 98 | 157 |
| 721 Pension | 13,022 | 9,375 |
| 740 Operating Supplies | 1,000 | 1,000 |
| 852 Telephone/Internet | 1,500 | 250 |
| 861 Mileage | 300 | 300 |
| 960 Meetings, Conf. & Seminars | 5,000 | 7,500 |
| 963 Miscellaneous - Other | 200 | 200 |
| <i>Total Trustees Activity</i> | <u>\$ 90,204</u> | <u>\$ 99,520</u> |
| <i>Total FTEs</i> | | 2.5 |

| <i>Summary</i> | | |
|---------------------------------------|-------------------------|-------------------------|
| Personnel Services | 82,204 | 90,270 |
| Supplies | 1,200 | 1,200 |
| Services | 1,800 | 550 |
| Education & Training | 5,000 | 7,500 |
| <i>Total Trustees Activity</i> | <u>\$ 90,204</u> | <u>\$ 99,520</u> |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|---------------------------|
| 702 | Salaries & Wages - Regular | 300,705 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 2,520 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 23,197 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 627 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 59,577 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 8,440 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 37,588 |
| 728 | Office Supplies | 2,000 |
| 729 | Photo Copies | 6,800 |
| 730 | Postage | 800 |
| 731 | Publications | 1,800 |
| | ICMA Publications | 500 |
| | Personnel Publications | 950 |
| | MTA & MML Publications | 350 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|-------------------------------|----------------------------------|---------------------------|
| 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 | |
| Total Manager's Office | | \$ 480,024 |

DELTA TOWNSHIP

MANAGER'S OFFICE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Manager's Office - 172

| Acct # | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 299,481 | 300,705 |
| 704 Salaries & Wages - OT | | |
| 706 Salaries & Wages - Longevity | 2,471 | 2,520 |
| 715 F.I.C.A. | 23,099 | 23,197 |
| 717 Worker's Comp. Insurance | 436 | 627 |
| 719 Health Insurance | 40,623 | 59,577 |
| 720 Life, Dental & LTD Insurance | 8,219 | 8,440 |
| 721 Pension | 37,435 | 37,588 |
| 728 Office Supplies | 1,500 | 2,000 |
| 729 Photo Copies | 6,800 | 6,800 |
| 730 Postage | 800 | 800 |
| 731 Publications | 1,800 | 1,800 |
| 740 Operating Supplies | 1,000 | 1,000 |
| 806 Contractual Services | 10,000 | 15,000 |
| 852 Telephone | 1,350 | 1,350 |
| 861 Auto Allowance/Mileage | 5,000 | 5,000 |
| 903 Printing | 500 | 500 |
| 957 Education & Training | 1,500 | 1,500 |
| 959 Memberships & Dues | 2,120 | 2,620 |
| 960 Meetings, Conf. & Seminars | 6,000 | 6,000 |
| 963 Miscellaneous - Other | 500 | 500 |
| 970 Capital Outlay | 2,500 | 2,500 |
| Total Manager's Office | \$ 453,134 | \$ 480,024 |
| <i>Total FTEs</i> | 4.0 | 4.0 |

| Summary | | |
|-------------------------------|-------------------|-------------------|
| Personnel Services | 411,764 | 432,654 |
| Supplies | 12,400 | 12,900 |
| Services | 16,850 | 21,850 |
| Education & Training | 9,620 | 10,120 |
| Capital Outlay | 2,500 | 2,500 |
| Total Manager's Office | \$ 453,134 | \$ 480,024 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|---------------------|---|---------------------------|
| 702 | Salaries & Wages - Regular | 229,203 |
| 704 | Salaries & Wages - Overtime | 2,500 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 2,648 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 17,737 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 484 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 50,317 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 7,380 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 28,650 |
| 728 | Office Supplies | 3,500 |
| 729 | Photo Copies | 1,500 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|-----------------------------|---|---------------------------|
| 730 | Postage Equipment Lease, Mail Service, and Postage | 16,000 |
| 731 | Publications | 500 |
| 742 | Election Supplies | 4,000 |
| 852 | Telephone | 750 |
| 861 | Auto Allowance/Mileage | 200 |
| 901 | Advertising The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required. | 35,000 |
| 957 | Education & Training | 1,800 |
| | Clerk Certification Program | 1,000 |
| | Masters Class for Clerk | 500 |
| | Miscellaneous Education | 300 |
| 958 | Recording Costs | 300 |
| 959 | Membership & Dues | 500 |
| 960 | Meetings, Conferences & Seminars MTA Annual Conference & MI Clerk's Assoc. Conference | 2,000 |
| 970 | Capital Outlay | 101,000 |
| | 26 Tabulators (State Subsidized) | 99,000 |
| | Computer Replacement | 2,000 |
| Total Clerk's Office | | \$ 505,969 |

DELTA TOWNSHIP

CLERK'S OFFICE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Clerk's Office - 215

| <u>Acct #</u> | <u>Amended</u> | <u>Recommend</u> |
|---|--------------------------|--------------------------|
| | <u>2016</u> | <u>2017</u> |
| 702 Salaries & Wages - Regular | 218,629 | 229,203 |
| 703 Salaries & Wages - Temporary | 10,000 | - |
| 704 Salaries & Wages - OT | 20,000 | 2,500 |
| 706 Salaries & Wages - Longevity | 2,596 | 2,648 |
| 715 F.I.C.A. | 17,078 | 17,737 |
| 717 Worker's Comp. Insurance | 332 | 484 |
| 719 Health Insurance | 47,637 | 50,317 |
| 720 Life, Dental & LTD Insurance | 7,951 | 7,380 |
| 721 Pension | 28,329 | 28,650 |
| 728 Office Supplies | 4,000 | 3,500 |
| 729 Photo Copies | 1,500 | 1,500 |
| 730 Postage | 26,000 | 16,000 |
| 731 Publications | 250 | 500 |
| 742 Election Supplies | 34,000 | 4,000 |
| 806 Contractual Services | 104,500 | - |
| 852 Telephone | 1,500 | 750 |
| 861 Mileage | 200 | 200 |
| 901 Advertising | 38,000 | 35,000 |
| 933 R & M Services - Equipment | - | - |
| 957 Education & Training | 1,700 | 1,800 |
| 958 Recording Costs | 300 | 300 |
| 959 Memberships & Dues | 500 | 500 |
| 960 Meeting, Conf. & Seminars | 2,000 | 2,000 |
| 970 Capital Outlay | 2,000 | 101,000 |
| <i>Total Clerk's Office</i> | <u>\$ 569,002</u> | <u>\$ 505,969</u> |
| <i>Total FTEs</i> | 4.0 | 4.0 |

Summary

| | | |
|------------------------------------|--------------------------|--------------------------|
| Personnel Services | 352,552 | 338,919 |
| Supplies | 65,750 | 25,500 |
| Services | 144,200 | 35,950 |
| Education & Training | 4,500 | 4,600 |
| Capital Outlay | 2,000 | 101,000 |
| <i>Total Clerk's Office</i> | <u>\$ 569,002</u> | <u>\$ 505,969</u> |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | Recommend 2017 |
|--|---------------------------|
| 702 Salaries & Wages - Regular | 137,400 |
| 706 Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 2,943 |
| 715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 10,736 |
| 717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 289 |
| 719 Health Insurance Health coverage premiums for full-time employees and their dependents. | 4,500 |
| 720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 3,024 |
| 721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 16,517 |
| 806 Contractual Services | 30,425 |
| Backup Software Renewal | 1,500 |
| Datanow Affinity | 900 |
| Laserfiche | 5,000 |
| ESRI GIS Software (50%) | 6,500 |
| VMWARE Software Licensing | 5,500 |
| Dropbox Annual Maint. Plus Addt'l Licenses | 2,600 |
| Additional Software Maintenance | 5,000 |
| Deltami.gov Domain Renewal | 125 |
| VIPRE Email Security Renewal | 3,300 |

DELTA TOWNSHIP

INFORMATION TECHNOLOGY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-228

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

DELTA TOWNSHIP

**IT GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending December 31:

Information Technology - 228

| Acct # | | Amended 2016 | Recommend 2017 |
|-------------------------------------|---------------------------------|-------------------------|---------------------------|
| 702 | Salaries & Wages - Regular | 134,705 | 137,400 |
| 706 | Salaries & Wages - Longevity | 2,886 | 2,943 |
| 715 | F.I.C.A. | 10,526 | 10,736 |
| 717 | Worker's Comp. Insurance | 203 | 289 |
| 719 | Health Insurance | 6,944 | 4,500 |
| 720 | Life, Dental & LTD Insurance | 3,234 | 3,024 |
| 721 | Pension | 16,193 | 16,517 |
| 806 | Contractual Services | 39,000 | 30,425 |
| 852 | Telephone | 1,700 | 1,750 |
| 960 | Meetings, Conferences, Seminars | 3,000 | 2,000 |
| 970 | Capital Outlay | 30,000 | 94,900 |
| Total Information Technology | | \$ 248,391 | \$ 304,484 |
| | <i>Total FTEs</i> | 1.5 | 1.5 |

Summary

| | | |
|-------------------------------------|-------------------|-------------------|
| Personnel Services | 174,691 | 175,409 |
| Supplies | - | - |
| Services | 40,700 | 32,175 |
| Education & Training | 3,000 | 2,000 |
| Capital Outlay | 30,000 | 94,900 |
| Total Information Technology | \$ 248,391 | \$ 304,484 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 702 | Salaries & Wages - Regular Approved amount represents the salaries for authorized positions and the elected Treasurer. | 330,450 |
| 704 | Salaries & Wages - Overtime | 500 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 5,734 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 25,718 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 716 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 79,457 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 8,193 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 36,125 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|---------------------|--|--------|---------------------------|
| 728 | Office Supplies Toner, envelopes, check stock, and other misc. | | 5,000 |
| 729 | Photo Copies | | 1,100 |
| 730 | Postage | | 16,000 |
| | Tax Bills | 11,000 | |
| | Checks, Invoices, Other Correspondence | 5,000 | |
| 731 | Publications | | 500 |
| 803 | Audit Fees | | 13,000 |
| 806 | Contractual Services | | 29,300 |
| | BS&A Software Support | 18,500 | |
| | Bank Fees | 3,500 | |
| | Loomis Armored Car | 4,300 | |
| | Affordable Care ACT Reporting Service | 3,000 | |
| 852 | Telephone | | 800 |
| 861 | Auto Allowance/Mileage | | 300 |
| 933 | Repair & Maintenance - Equipment | | 1,200 |
| 957 | Education & Training Staff Software Training | | 1,250 |
| 959 | Membership & Dues | | 500 |
| | MI Municipal Treasurers | 75 | |
| | MI Government Finance Officers | 125 | |
| | Government Finance Officers | 300 | |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

ACCOUNTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Accounting Department - 253

| <u>Acct #</u> | <u>Amended 2016</u> | <u>Recommend 2017</u> |
|------------------------------------|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 332,424 | 330,450 |
| 704 Salaries & Wages - OT | 500 | 500 |
| 706 Salaries & Wages - Longevity | 4,871 | 5,734 |
| 715 F.I.C.A. | 25,803 | 25,718 |
| 717 Worker's Comp. Insurance | 500 | 716 |
| 719 Health Insurance | 75,121 | 79,457 |
| 720 Life, Dental & LTD Insurance | 11,063 | 8,193 |
| 721 Pension | 42,257 | 36,125 |
| 728 Office Supplies | 5,500 | 5,000 |
| 729 Photo Copies | 1,000 | 1,100 |
| 730 Postage | 17,000 | 16,000 |
| 731 Publications | 500 | 500 |
| 803 Audit Fees | 12,000 | 13,000 |
| 806 Contractual Services | 26,280 | 29,300 |
| 852 Telephone | 1,200 | 800 |
| 861 Mileage | 300 | 300 |
| 933 R & M Services - Equipment | 1,200 | 1,200 |
| 957 Education & Training | 1,500 | 1,250 |
| 959 Memberships & Dues | 475 | 500 |
| 960 Meetings, Conf. & Seminars | 2,850 | 3,000 |
| 963 Miscellaneous - Other | 500 | - |
| 970 Capital Outlay | 3,700 | 3,600 |
| 999 Appropriations-Transfer Out | 146,500 | 146,500 |
| Total Accounting Department | \$ 713,044 | \$ 708,943 |
| <i>Total FTEs</i> | 5.5 | 5.5 |

| Summary | | |
|-------------------------------|-------------------|-------------------|
| Personnel Services | 492,539 | 486,893 |
| Supplies | 24,500 | 22,600 |
| Services | 40,980 | 44,600 |
| Education & Training | 4,825 | 4,750 |
| Transfers Out | 146,500 | 146,500 |
| Capital Outlay | 3,700 | 3,600 |
| Total Accounting Dept. | \$ 713,044 | \$ 708,943 |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | Recommend 2017 |
|---|---------------------------|
| 702 Salaries & Wages - Regular | 342,337 |
| 706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 6,423 |
| 710 Fees & Per Diem Board of Review Members (3 ea.) 4.5 days @ \$120/day | 1,650 |
| 715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 26,680 |
| 717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 3,106 |
| 719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 99,400 |
| 720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 11,219 |
| 721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 42,792 |
| 728 Office Supplies | 3,800 |
| 728 Office Supplies Misc. Office Supplies for Grand Ledge Assessing not included in contract | 200 |
| 729 Photo Copies | 1,800 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|--|---------------------------|
| 730 | Postage Mailing of required personal property statement notices, change of assessment notices and general assessing documents. | 11,000 |
| 806 | Contractual Services Professional services related to MTT appeals, such as attorney cost, and outside appraisal work. | 20,000 |
| 861 | Auto Allowance/Mileage | 200 |
| 862 | Gasoline | 1,000 |
| 863 | Vehicle Maintenance | 800 |
| 903 | Printing Change of assessment notices, inserts with the change of assessment notices, personal property letters, and other property tax related printing expenses. | 3,000 |
| 911 | Fleet Insurance | 960 |
| 934 | Repair & Maintenance - Other | 11,134 |
| | APEX Sketching | 1,954 |
| | BS&A Assessing Software | 3,343 |
| | BS&A Internet Services | 5,837 |
| 957 | Education & Training | 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

ASSESSING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-257

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|-----|---------------------------|
| 959 | Membership & Dues | | 1,250 |
| | State Assessors Board for Assessing License | 450 | |
| | Michigan Assessors Association | 325 | |
| | Mid-Michigan Assessors Association | 75 | |
| | International Association of Assessing Officers | 400 | |
| 960 | Meetings, Conferences & Seminars | | 2,500 |
| | MAA Annual Conference | | |
| 970 | Capital Outlay | | 700 |
| | Office Machine Replacement | | |
| | Total Assessing Department | | \$ 595,751 |

DELTA TOWNSHIP

ASSESSING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Assessing Department - 257

| Acct # | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 337,479 | 342,337 |
| 706 Salaries & Wages - Longevity | 6,297 | 6,423 |
| 710 Fees & Per Diem | 1,500 | 1,650 |
| 715 F.I.C.A. | 26,299 | 26,680 |
| 717 Worker's Comp. Insurance | 3,149 | 3,106 |
| 719 Health Insurance | 93,745 | 99,400 |
| 720 Life, Dental & LTD Insurance | 11,999 | 11,219 |
| 721 Pension | 41,714 | 42,792 |
| 728 Office Supplies | 3,500 | 3,800 |
| 728 Office Supplies - G.L. Assessing | - | 200 |
| 729 Photo copies | 1,000 | 1,800 |
| 730 Postage | 10,500 | 11,000 |
| 740 Operating Supplies | 800 | - |
| 806 Contractual Services | 20,000 | 20,000 |
| 852 Telephone | 500 | - |
| 861 Mileage | 100 | 200 |
| 862 Gasoline & Diesel | 1,500 | 1,000 |
| 863 Vehicle Maintenance | 500 | 800 |
| 903 Printing | 3,900 | 3,000 |
| 911 Fleet Insurance | | 960 |
| 934 R & M Services - Other | 10,609 | 11,134 |
| 957 Education & Training | 1,650 | 3,800 |
| 959 Memberships & Dues | 1,250 | 1,250 |
| 960 Meetings, Conf. & Seminars | 2,125 | 2,500 |
| 970 Capital Outlay | 700 | 700 |
| Total Assessing Department | \$ 580,816 | \$ 595,751 |
| <i>Total FTEs</i> | 5.0 | 5.0 |

| Summary | | |
|------------------------------|-------------------|-------------------|
| Personnel Services | 522,182 | 533,607 |
| Supplies | 17,300 | 17,800 |
| Services | 35,609 | 35,134 |
| Education & Training | 5,025 | 7,550 |
| Capital Outlay | 700 | 700 |
| Total Assessing Dept. | \$ 580,816 | \$ 595,751 |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | Recommend 2017 |
|---|---------------------------|
| 702 Salaries & Wages - Regular | 120,412 |
| 703 Wages & Salaries - Temporary Seasonal Staff - 29 hours @ 25 weeks x \$12.18/hr. | 8,840 |
| 704 Wages & Salaries - Overtime | 3,000 |
| 705 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 2,881 |
| 715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 10,108 |
| 717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 4,008 |
| 719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 18,114 |
| 720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 3,641 |
| 721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 14,804 |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|--|---------------------------|
| 854 | Telephone Maintenance | 1,000 |
| 862 | Gasoline | 1,000 |
| 863 | Vehicle Maintenance | 500 |
| 911 | Fleet Insurance | 600 |
| 912 | Liability Insurance | 22,200 |
| 921 | Electricity | 54,000 |
| | Administration Building | 35,400 |
| | Enrichment Center | 10,000 |
| | Community Center | 5,000 |
| | Old Water Building | 2,500 |
| | Storage Area | 1,100 |
| 922 | Heat | 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 |
| 933 | Repair & Maintenance - Equipment | 2,500 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|--------------------------------------|--------|---------------------------|
| 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 | |
| | Total Twp. Hall & Grounds | | \$ 447,858 |

DELTA TOWNSHIP

HALL & GROUNDS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Township Hall & Grounds - 265

| Acct # | Amended 2016 | Recommend 2017 |
|--|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 118,050 | 120,412 |
| 703 Salaries & Wages - Temporary | 8,700 | 8,840 |
| 704 Salaries & Wages - OT | 2,000 | 3,000 |
| 706 Salaries & Wages - Longevity | 2,825 | 2,881 |
| 715 F.I.C.A. | 10,020 | 10,108 |
| 717 Worker's Comp. Insurance | 4,647 | 4,008 |
| 719 Health Insurance | 17,278 | 18,114 |
| 720 Life, Dental & LTD Insurance | 4,014 | 3,641 |
| 721 Pension | 14,513 | 14,804 |
| 724 Cleaning & Laundry | 800 | 800 |
| 776 Building Maintenance Supplies | 19,000 | 19,000 |
| 778 Equipment Maintenance Supplies | 700 | 700 |
| 780 Grounds Maintenance Supplies | 8,000 | 8,000 |
| 806 Contractual Services | 16,100 | 16,100 |
| 852 Telephone | 28,850 | 29,150 |
| 854 Telephone Maintenance | 1,000 | 1,000 |
| 862 Gasoline & Diesel | 1,000 | 1,000 |
| 863 Vehicle Maintenance | 500 | 500 |
| 911 Fleet Insurance | 600 | 600 |
| 912 Liability Insurance | 22,200 | 22,200 |
| 921 Electricity | 54,000 | 54,000 |
| 922 Heat | 34,000 | 28,000 |
| 923 Sewer & Water | 5,000 | 5,000 |
| 931 R & M Services - Building | 28,000 | 38,800 |
| 933 R & M Services - Equipment | 2,500 | 2,500 |
| 942 Rentals - Equipment | 500 | 500 |
| 970 Capital Outlay | 25,600 | 34,200 |
| Total Township Hall & Grounds | \$ 430,397 | \$ 447,858 |
| <i>Total FTEs</i> | 3.0 | 3.0 |

Summary

| | | |
|-------------------------|-------------------|-------------------|
| Personnel Services | 182,047 | 185,808 |
| Supplies | 29,500 | 29,500 |
| Services | 170,450 | 175,550 |
| Insurance | 22,800 | 22,800 |
| Capital Outlay | 25,600 | 34,200 |
| Total TH & G | \$ 430,397 | \$ 447,858 |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

GENERAL ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-272

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|-----------------------------------|--------|---------------------------|
| 959 | Membership & Dues | | 52,100 |
| | 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 | |
| 962 | Contributions | | 9,500 |
| | Meals-On-Wheels | 5,000 | |
| | 211 | 2,500 | |
| | Deltaside Business Expo | 2,000 | |
| 963 | Miscellaneous - Other | | 5,000 |
| | Neighborhood Preservation | | |
| 970 | Capital Outlay | | 120,000 |
| | Grand Woods Park Payment | | |
| | Total General Activity | | \$ 857,910 |

DELTA TOWNSHIP

GENERAL ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

General Activity - 272

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---------------------------------------|--------------------------|---------------------------|
| 710 Fees and Per Diem | | 360 |
| 719 Health Insurance - Retiree | 405,000 | 460,400 |
| 720 Life, Dental & Disability | | |
| 728 Office Supplies | 1,000 | 3,000 |
| 730 Postage | 18,000 | 16,000 |
| 731 Publications | 300 | 300 |
| 740 Operating Supplies | 19,250 | 13,250 |
| 806 Contractual Services | 205,000 | 73,000 |
| 808 Legal Fees | 75,000 | 75,000 |
| 903 Printing | 30,000 | 30,000 |
| 959 Memberships & Dues | 52,600 | 52,100 |
| 962 Contributions | 10,500 | 9,500 |
| 963 Miscellaneous - Other | | 5,000 |
| 970 Capital Outlay | 151,000 | 120,000 |
| <i>Total General Activity</i> | <u>\$ 967,650</u> | <u>\$ 857,910</u> |

| <i>Summary</i> | | |
|--------------------------------------|--------------------------|--------------------------|
| Personnel Services | 405,000 | 460,760 |
| Supplies | 38,550 | 37,550 |
| Services | 320,500 | 187,500 |
| Education & Training | 52,600 | 52,100 |
| Capital Outlay | 151,000 | 120,000 |
| <i>Total General Activity</i> | <u>\$ 967,650</u> | <u>\$ 857,910</u> |

DELTA TOWNSHIP

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 702 | Salaries & Wages - Regular | 83,883 |
| 703 | Wages & Salaries - Temporary 2 each @ 29 hrs. for 25 wks x \$13.20/hr. | 19,140 |
| 704 | Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval. | 3,000 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 2,430 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 8,067 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 5,027 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 9,057 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 2,027 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 10,350 |

DELTA TOWNSHIP

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

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

DELTA TOWNSHIP

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|----------------------------------|--------|---------------------------|
| 933 | Repair & Maintenance - Equipment | | 1,000 |
| 942 | Rentals | | 1,000 |
| 959 | Memberships and Dues | | 100 |
| 960 | Meetings and Conferences | | 500 |
| 970 | Capital Outlay | | 12,500 |
| | Mower Replacement Program | 10,000 | |
| | Miscellaneous | 2,500 | |
| | Total Cemeteries Division | | \$ 185,481 |

DELTA TOWNSHIP

CEMETERIES GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Cemeteries - 276

| <u>Acct #</u> | <u>Amended 2016</u> | <u>Recommend 2017</u> |
|------------------------------------|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 80,203 | 83,883 |
| 703 Salaries & Wages - Temporary | 18,850 | 19,140 |
| 704 Salaries & Wages - OT | 3,000 | 3,000 |
| 706 Salaries & Wages - Longevity | 1,852 | 2,430 |
| 715 F.I.C.A. | 8,765 | 8,067 |
| 717 Worker's Comp. Insurance | 5,731 | 5,027 |
| 719 Health Insurance | 8,639 | 9,057 |
| 720 Life, Dental & LTD Insurance | 2,184 | 2,027 |
| 721 Pension | 9,893 | 10,350 |
| 740 Operating Supplies | 1,500 | 4,000 |
| 759 Tools | 250 | 1,000 |
| 776 Building Maintenance Supplies | 250 | 500 |
| 778 Equipment Maintenance Supplies | 3,000 | 3,000 |
| 780 Grounds Maintenance Supplies | 6,000 | 7,500 |
| 806 Contractual Services | 2,150 | 2,500 |
| 852 Telephone | 1,250 | 1,250 |
| 862 Gasoline & Diesel | 5,000 | 2,000 |
| 863 Vehicle Maintenance | 3,000 | 3,000 |
| 911 Fleet Insurance | 1,000 | 1,000 |
| 921 Electricity | 1,400 | 1,400 |
| 923 Sewer & Water | 250 | 250 |
| 933 R & M Services - Equipment | 1,000 | 1,000 |
| 942 Rentals - Equipment | 1,000 | 1,000 |
| 959 Memberships & Dues | 70 | 100 |
| 960 Meetings, Conf. & Seminars | 500 | 500 |
| 970 Capital Outlay | 54,500 | 12,500 |
| Total Cemeteries | \$ 221,237 | \$ 185,481 |
| <i>Total FTEs</i> | 1.5 | 1.5 |

| Summary | | |
|-----------------------|-------------------|-------------------|
| Personnel Services | 139,117 | 142,981 |
| Supplies | 16,000 | 18,000 |
| Services | 10,050 | 10,400 |
| Insurance | 1,000 | 1,000 |
| Education & Training | 570 | 600 |
| Capital Outlay | 54,500 | 12,500 |
| Total Cemetery | \$ 221,237 | \$ 185,481 |

DELTA TOWNSHIP

SHERIFF ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-301

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---------------------------------------|--------|---------------------------|
| 728 | Office Supplies | | 250 |
| 729 | Photo Copies | | 500 |
| 740 | Operating Supplies | | 2,500 |
| | Scale calibration and coffee expense. | | |
| 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 | | 3,061,743 |
| | Contract payments to Eaton County. | | |
| 852 | Telephone | | 630 |
| 921 | Electricity | | 11,000 |
| 922 | Heat | | 2,400 |
| 923 | Sewer and Water | | 1,200 |
| 931 | Repair & Maintenance - Building | | 10,000 |
| | Building updates and repairs. | | |
| 970 | Capital Outlay | | 3,000 |
| | Total Sherriff Activity | | \$ 3,161,723 |

DELTA TOWNSHIP

SHERIFF ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Sheriff Activity - 301

| Acct # | Amended 2016 | Recommend 2017 |
|--|-------------------------|---------------------------|
| 728 Office Supplies | 250 | 250 |
| 729 Photo Copies | 500 | 500 |
| 740 Operating Supplies | 2,500 | 2,500 |
| 776 Building Maintenance Supplies | 2,200 | - |
| 806 Contractual Services | 67,000 | 68,500 |
| 807 Sheriff Contract | 3,041,221 | 3,061,743 |
| 852 Telephone | 540 | 630 |
| 921 Electricity | 9,600 | 11,000 |
| 922 Heat | 2,800 | 2,400 |
| 923 Sewer & Water | 1,300 | 1,200 |
| 931 R & M Services - Building | 1,000 | 10,000 |
| 970 Capital Outlay | 3,000 | 3,000 |
| Total Sheriff Activity | \$ 3,131,911 | \$ 3,161,723 |

Summary

| | | |
|-------------------------------|---------------------|---------------------|
| Supplies | 5,450 | 3,250 |
| Services | 3,123,461 | 3,155,473 |
| Capital Outlay | 3,000 | 3,000 |
| Total Sheriff Activity | \$ 3,131,911 | \$ 3,161,723 |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | Recommend 2017 |
|---|---------------------------|
| 702 Salaries & Wages - Regular | 1,027,217 |
| 703 Salaries & Wages - Temporary | 15,000 |
| 704 Salaries & Wages - Overtime | 65,000 |
| 706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 32,278 |
| 715 F.I.C.A. The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800. | 87,716 |
| 717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 50,071 |
| 719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 239,794 |
| 720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 29,091 |
| 721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations. | 103,135 |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | Recommend 2017 |
|--|---------------------------|
| 723 Food Allowance A contractual item negotiated with the firefighters union for full time employees only. | 7,113 |
| 724 Uniform Allowance Increase in uniforms due to cost and regular part-time personnel. | 8,000 |
| 728 Office Supplies | 1,300 |
| 729 Photo Copies | 400 |
| 730 Postage Violation letters and certified for Fire Alarms/Open Burning Ordinance change. | 1,250 |
| 731 Publications | 400 |
| 740 Operating Supplies | 35,750 |
| Replace 7 Sets of Turnout Gear | 15,000 |
| Replacement Nozzles | 3,500 |
| Replacement Fire Hose | 4,000 |
| Active Violence Response Equipment | 1,500 |
| SCBA Masks & Voice Amplifiers (8 ea.) | 6,000 |
| Cold Water Rescue Suits Replacement (1/2) | 750 |
| Other Supplies | 5,000 |
| 759 Tools | 500 |
| 776 Repair & Maintenance Supplies - Building | 5,000 |
| 778 Repair & Maintenance Supplies - Equipment Maintenance for SCBA units and air cylinder. | 7,500 |
| 806 Contractual Services | 17,600 |
| Electronic Reporting (Image Trend, CAD) | 7,000 |
| Fire Stats (EMS/Fire Data Pkg.) - 1/2 | 5,400 |
| Other - Includes RAFT, Tenzinga, CPSE Accreditation | 5,200 |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

**FIRE GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Fire Department - 336

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 1,079,026 | 1,027,217 |
| 703 Salaries & Wages - Temporary | 37,500 | 15,000 |
| 704 Salaries & Wages - OT | 65,000 | 65,000 |
| 706 Salaries & Wages - Longevity | 31,321 | 32,278 |
| 715 F.I.C.A. | 89,008 | 87,716 |
| 717 Worker's Comp. Insurance | 55,423 | 50,071 |
| 719 Health Insurance | 246,015 | 239,794 |
| 720 Life, Dental & LTD Insurance | 33,716 | 29,091 |
| 721 Pension | 111,208 | 103,135 |
| 723 Food Allowance | 7,705 | 7,113 |
| 724 Cleaning/Laundry/Uniforms | 7,500 | 8,000 |
| 728 Office Supplies | 1,300 | 1,300 |
| 729 Photo Copies | 400 | 400 |
| 730 Postage | 500 | 1,250 |
| 731 Publications | 400 | 400 |
| 740 Operating Supplies | 35,600 | 35,750 |
| 759 Tools | 500 | 500 |
| 776 Building Maintenance Supplies | 5,000 | 5,000 |
| 778 Equipment Maintenance Supplies | 7,500 | 7,500 |
| 806 Contractual Services | 10,700 | 17,600 |
| 851 Radio Maintenance | 6,500 | 6,500 |
| 852 Telephone | 7,000 | 9,000 |
| 861 Mileage | | 250 |
| 862 Gasoline & Diesel | 35,000 | 25,000 |
| 863 Vehicle Maintenance | 50,000 | 60,000 |
| 881 Fire Prevention | 10,000 | 10,000 |
| 903 Printing | 500 | 500 |
| 911 Fleet Insurance | 13,750 | 13,750 |
| 912 Liability Insurance | 10,000 | 10,000 |
| 921 Electricity | 20,000 | 20,000 |
| 922 Heat | 15,000 | 15,000 |
| 923 Sewer & Water | 2,500 | 2,500 |
| 931 R & M Services- Building | 9,000 | 16,750 |
| 933 R & M Service - Equipment | 5,000 | 5,000 |
| 934 R & M Services - Other | 2,000 | 2,000 |

DELTA TOWNSHIP

**FIRE GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Fire Department - 336

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---------------------------------------|-------------------------|---------------------------|
| 943 Rentals - Hydrant | 140,000 | 143,000 |
| 957 Education & Training | 22,850 | 25,050 |
| 959 Memberships & Dues | 4,720 | 4,720 |
| 960 Meetings, Conf. & Seminars | 3,500 | 3,500 |
| 970 Capital Outlay | 52,750 | 52,250 |
| Total Fire Department | \$ 2,235,392 | \$ 2,158,885 |
| <i>Total FTEs</i> | 25 | 15 |

| Summary | | |
|------------------------------|---------------------|---------------------|
| Personnel Services | 1,755,922 | 1,656,415 |
| Supplies | 93,700 | 85,350 |
| Services | 138,200 | 164,850 |
| Insurance | 23,750 | 23,750 |
| Education & Training | 31,070 | 33,270 |
| Capital Outlay | 52,750 | 52,250 |
| Grants and Other | 140,000 | 143,000 |
| Total Fire Department | \$ 2,235,392 | \$ 2,158,885 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 702 | Salaries & Wages - Regular Three full-time employees. | 173,411 |
| 703 | Salaries & Wages - Temporary | 124,217 |
| 704 | Salaries & Wages - Overtime | 15,000 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employees wages up to \$106,800, plus 1.45% of wages over \$106,800. | 22,905 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 13,079 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 45,884 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 4,071 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees and 9% for each bargaining unit employee. Bargaining unit employees contribute to MERS based upon actuarial valuations. | 16,664 |
| 723 | Food Allowance Based on 3 full-time / 12 part-time employees with increase for costs. | 1,779 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|------------------------------------|--|---------------------------|
| 724 | Uniform Allowance Based on 3 FT and 12 PT employees with increase for cost. | 1,000 |
| 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 Trng. | 800 |
| Total Looking Glass (LGRFA) | | \$ 442,110 |

DELTA TOWNSHIP

LOOKING GLASS (LGRFA) GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Looking Glass Regional Fire - 336.333

| Acct # | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 164,770 | 173,411 |
| 703 Salaries & Wages - Temporary | 106,050 | 124,217 |
| 704 Salaries & Wages - OT | 20,000 | 15,000 |
| 715 F.I.C.A. | 19,713 | 22,905 |
| 717 Worker's Comp. Insurance | 13,031 | 13,079 |
| 719 Health Insurance | 33,027 | 45,884 |
| 720 Life, Dental & LTD Insurance | 4,370 | 4,071 |
| 721 Pension | 16,299 | 16,664 |
| 723 Food Allowance | 1,779 | 1,779 |
| 724 Cleaning/Laundry/Uniform | 800 | 1,000 |
| 740 Operating Supplies | 2,000 | 2,000 |
| 760 Medical Supplies | 6,600 | 8,200 |
| 778 Equipment Maintenance Supplies | 500 | 500 |
| 806 Contractual Services | 1,000 | 1,000 |
| 851 Radio Maintenance | 1,000 | 500 |
| 852 Telephone | 500 | 800 |
| 862 Gasoline & Diesel | 5,000 | 5,000 |
| 911 Fleet Insurance | 2,250 | 2,100 |
| 957 Education & Training | 4,000 | 4,000 |
| Total LGRFA | \$ 402,689 | \$ 442,110 |
| <i>Total FTEs</i> | 4.5 | 6.0 |

| Summary | | |
|----------------------|-------------------|-------------------|
| Personnel Services | 379,039 | 417,010 |
| Supplies | 14,900 | 16,700 |
| Services | 2,500 | 2,300 |
| Insurance | 2,250 | 2,100 |
| Education & Training | 4,000 | 4,000 |
| Total LGRFA | \$ 402,689 | \$ 442,110 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|---|--|---------------------------|
| 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. | |
| Total Emergency Operations (EOC) | | \$ 19,500 |

DELTA TOWNSHIP

EMERGENCY OPERATIONS (EOC) GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Emergency Operations - 336.344

| Acct # | Amended 2016 | Recommend 2017 |
|---------------------------------------|-------------------------|---------------------------|
| 740 Operating Supplies | 500 | 500 |
| 806 Contractual Services | 9,500 | 9,500 |
| 852 Telephone | 500 | 500 |
| 921 Electricity | 5,000 | 5,000 |
| 960 Meetings, Conf. & Seminars | 500 | 500 |
| 970 Capital Outlay | 5,000 | 3,500 |
| Total EOC | \$ 21,000 | \$ 19,500 |

| Summary | | |
|------------------|------------------|------------------|
| Supplies | 500 | 500 |
| Services | 15,500 | 15,500 |
| Capital Outlay | 5,000 | 3,500 |
| Total EOC | \$ 21,000 | \$ 19,500 |

DELTA TOWNSHIP

AMBULANCE
LINE ITEM DESCRIPTIONS
ACCOUNT #101-651

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 702 | Salaries & Wages - Regular Budget amount represents the salaries for authorized positions, both non-bargaining and bargaining full-time employees. | 1,410,061 |
| 703 | Salaries & Wages - Temporary Budget amount represents wages for part-time firefighters. | 15,000 |
| 704 | Salaries & Wages - Overtime | 75,000 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 19,639 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 111,473 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 72,770 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 275,896 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 40,943 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|--|---------------------------|
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees; bargaining unit employees contribute to MERS based upon actuarial valuations. | 139,321 |
| 723 | Food Allowance A contractual item negotiated with the firefighters union for full time employees only. | 12,447 |
| 724 | Uniform Allowance Increase in uniform costs and regular part-time personnel. | 8,000 |
| 728 | Office Supplies | 2,000 |
| 729 | Photo Copies | 250 |
| 730 | Postage | 250 |
| 731 | Publications | 450 |
| 740 | Operating Supplies | 14,250 |
| | Batteries for LP15, Lucas and other expendable supplies | 12,000 |
| | Cold Water Suits | 750 |
| | Active Violence Response Equipment (1/2) | 1,500 |
| 760 | Medical Supplies Increased responses and transports require more supplies. | 60,000 |
| 776 | Repair & Maintenance Supplies - Building | 5,000 |
| 778 | Repair & Maintenance Supplies - Equipment | 2,500 |
| 780 | Grounds Maintenance Irrigation system supplies & repairs and weed control. | 500 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|----------------|--|---------------|---------------------------|
| 806 | Contract Services | | 33,600 |
| | Lifepak, Lucas Maintenance, Other EMS Equip. Contracts | 13,500 | |
| | Other, including Raft, Tenzinga, CPSE Accreditation | 5,200 | |
| | Electronic Reporting - Image Trend, CAD, Code Stat (1/2) | 9,500 | |
| | Fire Stats (1/2) | 5,400 | |
| 815.010 | Ambulance Fees - Residents | | 180,000 |
| 851 | Radio Maintenance | | 7,500 |
| | Replace speaker mics and multi-band portables. | | |
| 852 | Telephone | | 6,000 |
| | Cell, MCT, EMS Tablet Air Card, Phone Service and Equipment. | | |
| 861 | Mileage | | 250 |
| | Employee mileage between stations per contract. | | |
| 862 | Gasoline | | 15,000 |
| 863 | Vehicle Maintenance | | 18,000 |
| 903 | Printing | | 500 |
| | Protocols and short medical report forms. | | |
| 911 | Fleet Insurance | | 8,000 |
| 912 | Liability Insurance | | 12,000 |
| 921 | Electricity | | 18,500 |
| 922 | Heat | | 15,000 |
| 923 | Sewer and Water | | 2,500 |
| 931 | Repair & Maintenance - Building | | 16,750 |
| | Preventative & Routine Maintenance - OHD & Neederman (1/2) | 5,000 | |
| | Exterior Lighting - Station #1 (1/2) | 5,500 | |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|---------------------------------|--|---------|---------------------------|
| | Interior App Bay Lighting - Station #3 (1/2) | 6,250 | |
| 933 | Repair & Maintenance - Equipment | | 10,000 |
| | Preventative maintenance & repairs - Cots, EKG (AGE) | | |
| 934 | Repair & Maintenance - Other | | 2,500 |
| | Opticom upgrades and repair. | | |
| 957 | Education & Training | | 26,350 |
| | 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 | |
| 959 | Membership & Dues | | 750 |
| 960 | Meetings, Conferences & Seminars | | 3,500 |
| | FDIC, IAFC, CPSE, MI Chiefs, IC for Chiefs and Administration. | | |
| 970 | Capital Outlay | | 258,250 |
| | 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 | |
| Total Ambulance Activity | | | \$ 2,900,700 |

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

| <u>Acct #</u> | | Amended 2016 | Recommend 2017 |
|----------------------|-------------------------------|-------------------------|---------------------------|
| 702 | Salaries & Wages - Regular | 1,367,542 | 1,410,061 |
| 703 | Salaries & Wages - Temporary | 40,000 | 15,000 |
| 704 | Salaries & Wages - OT | 70,000 | 75,000 |
| 706 | Salaries & Wages - Longevity | 17,480 | 19,639 |
| 715 | F.I.C.A. | 110,206 | 111,473 |
| 717 | Worker's Comp. Insurance | 72,607 | 72,770 |
| 719 | Health Insurance | 264,308 | 275,896 |
| 720 | Life, Dental & LTD Insurance | 43,115 | 40,943 |
| 721 | Pension | 136,782 | 139,321 |
| 723 | Food Allowance | 12,453 | 12,447 |
| 724 | Cleaning/Laundry/Uniform | 7,500 | 8,000 |
| 728 | Office Supplies | 2,000 | 2,000 |
| 729 | Photo Copies | 250 | 250 |
| 730 | Postage | 250 | 250 |
| 731 | Publications | 450 | 450 |
| 740 | Operating Supplies | 12,000 | 14,250 |
| 760 | Medical Supplies | 55,000 | 60,000 |
| 776 | Building Maintenance Supplies | 5,000 | 5,000 |
| 778 | Equipment Maintenance Supplie | 2,500 | 2,500 |
| 780 | Grounds Maintenance Supplies | 500 | 500 |
| 806 | Contractual Services | 34,200 | 33,600 |
| 815.010 | Ambulance Fees-Residents | 180,000 | 180,000 |
| 851 | Radio Maintenance | 7,500 | 7,500 |
| 852 | Telephone | 5,000 | 6,000 |
| 861 | Mileage | | 250 |
| 862 | Gasoline & Diesel | 20,000 | 15,000 |
| 863 | Vehicle Maintenance | 18,000 | 18,000 |
| 903 | Printing | 500 | 500 |
| 911 | Fleet Insurance | 8,000 | 8,000 |
| 912 | Liability Insurance | 12,000 | 12,000 |
| 921 | Electricity | 18,500 | 18,500 |
| 922 | Heat | 15,000 | 15,000 |
| 923 | Sewer & Water | 2,500 | 2,500 |
| 931 | R & M Services - Building | 4,000 | 16,750 |

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

| <u>Acct #</u> | | Amended 2016 | Recommend 2017 |
|----------------------|--|----------------------------|----------------------------|
| 933 | R & M Services - Equipment | 5,000 | 10,000 |
| 934 | R & M Services - Other | 2,500 | 2,500 |
| 957 | Education & Training | 22,250 | 26,350 |
| 959 | Memberships & Dues | 750 | 750 |
| 960 | Meetings, Conf. & Seminars | 3,500 | 3,500 |
| 970 | Capital Outlay | 95,750 | 258,250 |
| | <i>Total Ambulance Activity</i> | <u>\$ 2,674,893</u> | <u>\$ 2,900,700</u> |
| | <i>Total FTEs</i> | 22.0 | 22.0 |

| <i>Summary</i> | | | |
|-----------------------|--|----------------------------|----------------------------|
| Personnel Services | 2,134,493 | 2,172,550 | |
| Supplies | 105,450 | 108,450 | |
| Services | 292,700 | 310,850 | |
| Insurance | 20,000 | 20,000 | |
| Education & Training | 26,500 | 30,600 | |
| Capital Outlay | 95,750 | 258,250 | |
| | <i>Total Ambulance Activity</i> | <u>\$ 2,674,893</u> | <u>\$ 2,900,700</u> |

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | <u>Recommend</u> |
|---|------------------|
| 702 Salaries & Wages - Regular | 414,371 |
| 703 Salaries & Wages - Temporary Contract inspectors (fill in) | 9,000 |
| 706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year. | 10,426 |
| 710 Fees & Per Diem Per Diem payments made to members of the Commission of Appeals for meetings attended. | 250 |
| 715 F.I.C.A. The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800. | 32,497 |
| 717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 3,776 |
| 719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 77,754 |
| 720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 11,073 |
| 721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 51,381 |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

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

| <u>Acct#</u> <u>Description</u> | | <u>Recommend</u> |
|---|--------|-------------------|
| 959 Membership & Dues | | 1,185 |
| 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 | |
| 960 Meetings, Conferences & Seminars | | 5,285 |
| 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 | |
| 970 Capital Outlay | | 25,500 |
| Misc. Equipment and Tool Replacement | 500 | |
| Computer & Printer Replacement | 4,000 | |
| Replacement Pick Up Trucks | 21,000 | |
| Total Building Division | | \$ 672,918 |

DELTA TOWNSHIP

BUILDING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Building Division - 371

| Acct # | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 404,480 | 414,371 |
| 703 Salaries & Wages - Temporary | 9,500 | 9,000 |
| 704 Salaries & Wages - OT | | |
| 706 Salaries & Wages - Longevity | 10,222 | 10,426 |
| 710 Fees & Per Diem | | 250 |
| 715 F.I.C.A. | 31,725 | 32,497 |
| 717 Worker's Comp. Insurance | 3,791 | 3,776 |
| 719 Health Insurance | 82,260 | 77,754 |
| 720 Life, Dental & LTD Insurance | 12,380 | 11,073 |
| 721 Pension | 49,864 | 51,381 |
| 728 Office supplies | 1,800 | 1,800 |
| 729 Photo Copies | 500 | 1,000 |
| 730 Postage | 1,400 | 1,400 |
| 731 Publications | 1,100 | 1,100 |
| 806 Contractual Services | 8,900 | 9,300 |
| 852 Telephone | 3,420 | 3,420 |
| 862 Gasoline & Diesel | 5,200 | 4,000 |
| 863 Vehicle Maintenance | 3,000 | 3,000 |
| 903 Printing | 300 | 300 |
| 911 Fleet Insurance | | 3,600 |
| 957 Education & Training | 2,000 | 1,500 |
| 959 Memberships & Dues | 1,315 | 1,185 |
| 960 Meetings, Conf. & Seminars | 5,125 | 5,285 |
| 963 Miscellaneous - Other | - | - |
| 970 Capital Outlay | 5,000 | 25,500 |
| Total Building Division | \$ 643,282 | \$ 672,918 |
| <i>Total FTEs</i> | 6.0 | 6.0 |

| Summary | | |
|--------------------------------|-------------------|-------------------|
| Personnel Services | 604,222 | 610,528 |
| Supplies | 10,000 | 9,300 |
| Services | 15,620 | 16,020 |
| Education & Training | 8,440 | 7,970 |
| Capital Outlay | 5,000 | 25,500 |
| Total Building Division | \$ 643,282 | \$ 672,918 |

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

RECYCLING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-442

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---------------------------------|--------|---------------------------|
| 852 | Telephone | | 600 |
| 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 | | |
| | Total Recycling Division | | \$ 98,443 |

DELTA TOWNSHIP

RECYCLING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Recycling - 442

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 703 Salaries & Wages - Temporary | 32,661 | 33,155 |
| 704 Salaries & Wages - Overtime | 500 | 500 |
| 715 F.I.C.A | 2,537 | 2,536 |
| 717 Workers' Compensation | 814 | 1,002 |
| 740 Operating Supplies | 1,000 | 1,000 |
| 776 Building Maintenance Supplies | 400 | 1,000 |
| 778 Equipment Maintenance Supplies | 500 | 500 |
| 780 Grounds Maintenance Supplies | 2,500 | 1,100 |
| 806 Contractual Services | 250 | 5,000 |
| 852 Telephone | 600 | 600 |
| 921 Electricity | 2,000 | 2,300 |
| 923 Sewer & Water | 250 | 250 |
| 925 Recycling | 33,500 | 34,500 |
| 970 Capital Outlay | 500 | 15,000 |
| <i>Total Recycling</i> | <u>\$ 78,012</u> | <u>\$ 98,443</u> |
| <i>Total FTEs</i> | 1.0 | 1.0 |

| <i>Summary</i> | | |
|-------------------------------|-------------------------|-------------------------|
| Personnel Services | 36,512 | 37,193 |
| Supplies | 4,400 | 3,600 |
| Services | 36,600 | 42,650 |
| Capital Outlay | 500 | 15,000 |
| <i>Total Recycling</i> | <u>\$ 78,012</u> | <u>\$ 98,443</u> |

DELTA TOWNSHIP

DRAINS ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-445

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|----------------|---------------------------|
| 934 | Repair & Maintenance - Other | | 261,825 |
| | County at Larage Drain Assessments | 167,625 | |
| | County Drain Assessments on Twp. Property | 18,500 | |
| | Annual Drain Maintenance | 55,700 | |
| | Orphan Drain Conversion | 20,000 | |
| 959 | Memberships and Dues | | 6,200 |
| | GLRC | | |
| | Total Drains Activity | | \$ 268,025 |

DELTA TOWNSHIP

DRAINS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Drains Activity - 445

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|-------------------------------------|--------------------------|---------------------------|
| 934 R & M Services - Other | 246,805 | 261,825 |
| 959 Memberships & Dues | 6,105 | 6,200 |
| <i>Total Drains Activity</i> | <u>\$ 252,910</u> | <u>\$ 268,025</u> |

Summary

| | | |
|-------------------------------------|--------------------------|--------------------------|
| Services | 252,910 | 268,025 |
| <i>Total Drains Activity</i> | <u>\$ 252,910</u> | <u>\$ 268,025</u> |

DELTA TOWNSHIP

ROADS ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-446

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|---------|---------------------------|
| 934 | Repair & Maintenance - Other | | 285,000 |
| | 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 | |
| 970 | Capital Outlay | | 150,000 |
| | Funds for new sidewalk/pathway construction (Willow). | | |
| | Total Roads Activity | | \$ 435,000 |

DELTA TOWNSHIP

ROADS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Roads Activity - 446

| <u>Acct #</u> | | Amended 2016 | Recommend 2017 |
|----------------------|------------------------------------|--------------------------|---------------------------|
| 934 | R & M Services - Other | 236,000 | 285,000 |
| 970 | Capital Outlay | 150,000 | 150,000 |
| | <i>Total Roads Activity</i> | <u>\$ 386,000</u> | <u>\$ 435,000</u> |

| <i>Summary</i> | | |
|-----------------------|------------------------------------|--------------------------|
| Services | 236,000 | 285,000 |
| Capital Outlay | 150,000 | 150,000 |
| | <i>Total Roads Activity</i> | <u>\$ 386,000</u> |
| | | <u>\$ 435,000</u> |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|---------------------------|
| 702 | Salaries & Wages - Regular | 243,998 |
| 703 | Salaries & Wages - Temporary Summer Intern | 6,600 |
| | | 6,600 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 5,019 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 19,555 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 1,337 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 50,886 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 6,082 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 29,942 |

DELTA TOWNSHIP

ENGINEERING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|-----------------------------------|--------|---------------------------|
| 728 | Office Supplies | | 3,000 |
| 729 | Photo Copies | | 800 |
| 730 | Postage | | 750 |
| 731 | Publications | | 500 |
| 806 | Contractual Services | | 22,000 |
| | 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 |

DELTA TOWNSHIP

ENGINEERING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|--|--------|---------------------------|
| 959 | Membership & Dues | | 2,600 |
| | American Public Works Association | 1,800 | |
| | American Society of Civil Engineers | 300 | |
| | MWEA | 500 | |
| 960 | Meetings, Conferences & Seminars | | 2,000 |
| 970 | Capital Outlay | | 23,000 |
| | Tablet Fieldwork Computer | 1,500 | |
| | Surveying Equipment (Improved Data Collection) | 20,000 | |
| | Video Screen for Engineering Conference Room | 1,500 | |
| | Total Engineering Division | | \$ 428,069 |

DELTA TOWNSHIP

ENGINEERING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Engineering Division - 447

| Acct # | Amended 2016 | Recommend 2017 |
|------------------------------------|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 212,333 | 243,998 |
| 703 Salaries & Wages - Temporary | 54,600 | 6,600 |
| 706 Salaries & Wages - Longevity | 4,921 | 5,019 |
| 715 F.I.C.A. | 20,797 | 19,555 |
| 717 Worker's Comp. Insurance | 1,439 | 1,337 |
| 719 Health Insurance | 48,206 | 50,886 |
| 720 Life, Dental & LTD Insurance | 6,174 | 6,082 |
| 721 Pension | 23,764 | 29,942 |
| 728 Office Supplies | 2,500 | 3,000 |
| 729 Photo Copies | 800 | 800 |
| 730 Postage | 1,000 | 750 |
| 731 Publications | 500 | 500 |
| 740 Operating Supplies | 3,000 | - |
| 778 Equipment Maintenance Supplies | 1,000 | - |
| 806 Contractual Services | 5,000 | 22,000 |
| 852 Telephone | 500 | 1,200 |
| 861 Mileage | 300 | - |
| 862 Gasoline & Diesel | 2,500 | 1,500 |
| 863 Vehicle Maintenance | 1,500 | 1,500 |
| 903 Printing | 600 | 600 |
| 911 Fleet Insurance | 1,680 | 1,700 |
| 933 R & M Services - Equipment | 250 | - |
| 957 Education & Training | 2,000 | 3,500 |
| 959 Memberships & Dues | 2,000 | 2,600 |
| 960 Meetings, Conf. & Seminars | 1,200 | 2,000 |
| 970 Capital Outlay | 1,200 | 23,000 |
| Total Engineering Division | \$ 399,764 | \$ 428,069 |
| <i>Total FTEs</i> | 4.5 | 4.5 |

| Summary | | |
|-----------------------------------|-------------------|-------------------|
| Personnel Services | 372,234 | 363,419 |
| Supplies | 11,300 | 6,550 |
| Services | 8,150 | 25,300 |
| Insurance | 1,680 | 1,700 |
| Education & Training | 5,200 | 8,100 |
| Capital Outlay | 1,200 | 23,000 |
| Total Engineering Division | \$ 399,764 | \$ 428,069 |

DELTA TOWNSHIP

STREET LIGHTING ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-448

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

DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Street Lighting Activity - 448

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|--|--------------------------|---------------------------|
| 924 Electricity - Street Lighting | 66,420 | 64,919 |
| 924.xxx Electricity - Street Lighting Dist. | 534,215 | 530,078 |
| <i>Total Street Lighting Activity</i> | <u>\$ 600,635</u> | <u>\$ 594,997</u> |

Summary

| | | |
|--|--------------------------|--------------------------|
| Services | 600,635 | 594,997 |
| <i>Total Street Lighting Activity</i> | <u>\$ 600,635</u> | <u>\$ 594,997</u> |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|---------------------|---|---------------------------|
| 702 | Salaries & Wages - Regular | 238,336 |
| 703 | Salaries & Wages - Temporary Contract Planner | 20,000 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 6,112 |
| 710 | Fees & Per Diem Per Diem payments made to members of the Planning Commission and Zoning Board of Appeals for meetings attended. | 7,500 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 18,700 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 504 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 50,451 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 4,813 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 28,785 |
| 728 | Office Supplies | 1,500 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|---------------------------------------|---|---------------------------|
| 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 (3 @ \$450 ea.) | 1,350 |
| | Professional Community Planning Accreditation (3 @ \$100 ea.) | 300 |
| 960 | Meetings, Conferences & Seminars | 3,000 |
| 970 | Capital Outlay | 2,500 |
| | Computer replacement. | |
| <i>Total Planning Division</i> | | <u>\$ 414,901</u> |

DELTA TOWNSHIP

PLANNING DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Planning Division - 721

| <u>Acct #</u> | Amended 2016 | Recommend 2017 |
|---|-------------------------|---------------------------|
| 702 Salaries & Wages - Regular | 238,514 | 238,336 |
| 703 Salaries & Wages - Temporary | | 20,000 |
| 706 Salaries & Wages - Longevity | 5,992 | 6,112 |
| 710 Fees & Per Diem | 7,000 | 7,500 |
| 715 F.I.C.A. | 18,705 | 18,700 |
| 717 Worker's Comp Insurance | 363 | 504 |
| 719 Health Insurance | 50,497 | 50,451 |
| 720 Life, Dental & LTD Insurance | 5,908 | 4,813 |
| 721 Pension | 28,827 | 28,785 |
| 728 Office Supplies | 1,000 | 1,500 |
| 729 Photo Copies | 800 | 800 |
| 730 Postage | 800 | 800 |
| 731 Publications | 500 | 400 |
| 806 Contractual Services | 15,000 | 25,000 |
| 852 Telephone | 250 | 800 |
| 861 Mileage | 100 | 100 |
| 903 Printing | 800 | 600 |
| 957 Education & Training | 2,500 | 2,500 |
| 958 Recording Costs | 200 | 200 |
| 959 Memberships & Dues | 1,650 | 1,500 |
| 960 Meetings, Conf. & Seminars | 3,000 | 3,000 |
| 970 Capital Outlay | 2,000 | 2,500 |
| <i>Total Planning Division</i> | \$ 384,406 | \$ 414,901 |
| <i>Total FTEs</i> | 3.0 | 3.0 |

| Summary | | |
|---------------------------------------|-------------------|-------------------|
| Personnel Services | 355,806 | 375,201 |
| Supplies | 3,300 | 3,700 |
| Services | 16,150 | 26,500 |
| Education & Training | 7,150 | 7,000 |
| Capital Outlay | 2,000 | 2,500 |
| <i>Total Planning Division</i> | \$ 384,406 | \$ 414,901 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 702 | Salaries & Wages - Regular Budget amount represents the 1/2 of the salary for one authorized position. | 78,489 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year. | 1,177 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 6,094 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 166 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 3,000 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 1,618 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 9,811 |
| 731 | Publications | 550 |
| 852 | Telephone | 1,200 |
| 861 | Mileage | 250 |

DELTA TOWNSHIP

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

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|-----|---------------------------|
| 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> | | \$ 105,355 |

DELTA TOWNSHIP

EDC DIVISION GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

EDC Activity - 728

| <u>Acct #</u> | <u>Amended</u> | <u>Recommend</u> |
|---|--------------------------|--------------------------|
| | <u>2016</u> | <u>2017</u> |
| 702 Salaries & Wages - Regular | 76,950 | 78,489 |
| 706 Salaries & Wages-Longevity | | 1,177 |
| 715 F.I.C.A. | 5,975 | 6,094 |
| 717 Worker's Comp. Insurance | 114 | 166 |
| 719 Health Insurance | 3,000 | 3,000 |
| 720 Life, Dental & LTD Insurance | 1,711 | 1,618 |
| 721 Pension | 9,619 | 9,811 |
| 731 Publications | 500 | 550 |
| 852 Telephone | 1,200 | 1,200 |
| 861 Mileage | 400 | 250 |
| 903 Printing | 300 | 300 |
| 957 Education & Training | 1,000 | 1,000 |
| 959 Memberships & Dues | 585 | 1,000 |
| 960 Meetings, Conf. & Seminars | 700 | 700 |
| 970 Capital Outlay | | |
| <i>Total EDC Activity</i> | <u>\$ 102,054</u> | <u>\$ 105,355</u> |
| <i>Total FTEs</i> | 1.0 | 1.0 |

| <i>Summary</i> | | |
|----------------------------------|--------------------------|--------------------------|
| Personnel Services | 97,369 | 100,355 |
| Supplies | 2,100 | 2,000 |
| Services | 300 | 300 |
| Education & Training | 2,285 | 2,700 |
| <i>Total EDC Activity</i> | <u>\$ 102,054</u> | <u>\$ 105,355</u> |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|--|--------|---------------------------|
| 702 | Salaries & Wages - Regular | | 519,017 |
| 703 | Salaries & Wages - Temporary | | 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 | Salaries & Wages - Enrichment Center | | 35,800 |
| | Senior Coordinator | | |
| | Part-Time Secretary | | |
| 703.013 | Salaries & Wages - Aquatics | | 61,000 |
| | Aquatics Coordinator | 17,000 | |
| | Lifeguards/Lesson Instructors | 25,000 | |
| | Aerobics Instructors | 19,000 | |
| 704 | Salaries & Wages - Overtime | | 4,000 |
| | An attempt will be made to limit overtime, however some assignments occur which require overtime. | | |
| 706 | Salaries & Wages - Longevity | | 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 | Fees & Per Diem | | 4,200 |
| | Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission. | | |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | Recommend 2017 |
|--------------|---|-------------------|
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 57,120 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 14,480 |
| 719 | Health Insurance Premiums for health care coverage for full-time employees and their dependents. | 102,134 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 15,320 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 63,700 |
| 724 | Uniforms 5 Full-Time Staff | 1,400 |
| 728 | Office Supplies | 5,000 |
| 729 | Photo Copies | 7,500 |
| 730 | Postage | 2,500 |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|----------------|---|--------------|---------------------------|
| 740 | Operating Supplies | | 17,500 |
| | Supplies On Hand | 4,500 | |
| | Diamond Marking Powder | 3,500 | |
| | Custodial Supplies | 4,000 | |
| | Trash Bags | 2,500 | |
| | Oxygen/Acetylene | 1,000 | |
| | Seasonal Staff Shirts & Hats | 1,000 | |
| | Miscellaneous | 1,000 | |
| 740.004 | Operating Supplies - Special Events | | 6,600 |
| 740.011 | Operating Supplies - Youth Sports | | 15,175 |
| | Youth Sports Equipment | 4,600 | |
| | T-shirts - Coaches & Referees | 2,000 | |
| | Youth Jerseys | 7,800 | |
| | Awards / Ribbons | 775 | |
| 740.012 | Operating Supplies - Enrichment Center | | 3,700 |
| 740.013 | Operating Supplies - Aquatics | | 500 |
| 740.014 | Operating Supplies - Adult Sports | | 13,200 |
| | Adult Softball - Balls & Equipment | 4,000 | |
| | Kickball Supplies & Awards | 2,500 | |
| | Volleyball Awards | 700 | |
| | Softball Awards | 6,000 | |
| 740.015 | Operating Supplies - Delta Rocks! | | 1,300 |
| | Concessions | 300 | |
| | Supplies | 1,000 | |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|--|--------|---------------------------|
| 776 | Repair & Maintenance - Building | | 10,500 |
| | Plumbing & Electrical Supplies | 2,500 | |
| | Roofing & Siding Materials | 3,000 | |
| | Painting & Staining Supplies | 3,000 | |
| | Kendall Electric | 500 | |
| | Miscellaneous | 1,500 | |
| 778 | Repair & Maintenance - Equipment | | 28,900 |
| | Equipment Parts | 5,000 | |
| | Ball Diamond Equipment | 3,000 | |
| | Park Sign Replacement (Mt. Hope) | 5,000 | |
| | Picnic Table Replacement | 2,500 | |
| | Drinking Fountain and Irrigation Repairs | 1,000 | |
| | Trash Can & Grill Replacement | 1,000 | |
| | Soccer & Tennis Nets and Goals | 1,000 | |
| | Trail Map Sign Replacement (Grand Woods & Hawk Meadow) | 8,400 | |
| | Miscellaneous | 2,000 | |
| 780 | Repair & Maintenance - Grounds | | 28,000 |
| | 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 | |
| 806 | Contractual Services | | 64,100 |
| | 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 | |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|----------------|--|--------|---------------------------|
| 806.004 | Contractual Services - Special Events | | 10,200 |
| | 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 | |
| 806.011 | Contractual Services - Youth Sports | | 16,300 |
| | 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 | |
| 806.012 | Contractual Services - Enrichment | | 7,000 |
| 806.013 | Contractual Services - Aquatics | | 49,000 |
| | Waverly School Pool Lease | 45,000 | |
| | Pool Entrance Stairway | 4,000 | |
| 806.014 | Contractual Services - Adult Sports | | 7,600 |
| | Softball Umpire Fees | 1,900 | |
| | Softball Scorekeepers | 5,700 | |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|--------|-------------------|
| 806.015 | Contractual Services - Delta Rocks! | | 16,100 |
| | Rentals/Setup | 2,500 | |
| | Staff | 1,000 | |
| | Shuttle | 1,000 | |
| | Advertising | 1,600 | |
| | Entertainment | 10,000 | |
| 852 | Telephone | | 4,500 |
| 861 | Auto Allowance/Mileage | | 200 |
| 862 | Gasoline Fuels | | 15,000 |
| 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 |

DELTA TOWNSHIP

DELTA TOWNSHIP

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

| <u>Acct#</u> | <u>Description</u> | | Recommend 2017 |
|--------------|---|--------|---------------------------|
| 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 | |
| 960 | Meetings, Conferences & Seminars | | 7,500 |
| | NRPA National Conference | 2,000 | |
| | MRPA State Conference (2 ea.) | 2,500 | |
| | Michigan Recycling Conference | 800 | |
| | Michigan Festivals Conference (2 ea.) | 800 | |
| | MRPA Board Retreat | 400 | |
| | Staff Training Modules (Supervision/Leadership) | 500 | |
| | Playground Certifications | 500 | |
| 970 | Capital Outlay | | 208,900 |
| | 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 | |
| | Totals Parks & Recreation | | \$ 1,616,660 |

DELTA TOWNSHIP

PARKS & REC. GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Parks & Recreation - 751

| Acct # | | Amended 2016 | Recommend 2017 |
|----------------|--|-------------------------|---------------------------|
| 702 | Salaries & Wages - Regular | 495,518 | 519,017 |
| 703 | Salaries & Wages - Temporary | 117,656 | 120,940 |
| 703.012 | Salaries & Wages - Enrichment Ctr. | 35,435 | 35,800 |
| 703.013 | Salaries & Wages -Aquatics | 61,000 | 61,000 |
| 704 | Salaries & Wages - OT | 4,000 | 4,000 |
| 706 | Salaries & Wages - Longevity | 7,810 | 9,904 |
| 710 | Fees & Per Diem | 4,200 | 4,200 |
| 715 | F.I.C.A. | 51,794 | 57,120 |
| 717 | Worker's Comp. Insurance | 13,357 | 14,480 |
| 719 | Health Insurance | 87,635 | 102,134 |
| 720 | Life, Dental & LTD Insurance | 16,948 | 15,320 |
| 721 | Pension | 61,181 | 63,700 |
| 724 | Cleaning & Laundry | 1,400 | 1,400 |
| 728 | Office Supplies | 5,000 | 5,000 |
| 729 | Photo Copies | 5,200 | 7,500 |
| 730 | Postage | 2,500 | 2,500 |
| 740 | Operating Supplies | 17,500 | 17,500 |
| 740.004 | Operating Supplies - Special Events | 6,600 | 6,600 |
| 740.011 | Operating Supplies - Youth Sports | 15,175 | 15,175 |
| 740.012 | Operating Supplies - Enrichment | 3,700 | 3,700 |
| 740.013 | Operating Supplies - Aquatics | 500 | 500 |
| 740.014 | Operating Supplies - Adult Sports | 12,375 | 13,200 |
| 740.015 | Operating Supplies- Delta Rocks | 1,300 | 1,300 |
| 776 | Building Maintenance Supplies | 10,500 | 10,500 |
| 778 | Equipment Maintenance Supplies | 20,500 | 28,900 |
| 780 | Grounds Maintenance Supplies | 28,500 | 28,000 |
| 806 | Contractual Services | 44,000 | 64,100 |
| 806.004 | Contractual Services - Special Events | 9,650 | 10,200 |
| 806.011 | Contractual Services - Youth Sports | 16,273 | 16,300 |
| 806.012 | Contractual Services - Enrichment Ctr. | 5,500 | 7,000 |
| 806.013 | Contractual Services - Aquatics | 45,000 | 49,000 |
| 806.014 | Contractual Services - Adult Sports | 16,060 | 7,600 |
| 806.015 | Contractual Services - Delta Rocks | 15,600 | 16,100 |
| 852 | Telephone | 3,500 | 4,500 |
| 861 | Mileage | 200 | 200 |
| 862 | Gasoline & Diesel | 19,000 | 15,000 |
| 863 | Vehicle Maintenance | 5,000 | 5,000 |

DELTA TOWNSHIP

PARKS & REC. GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Parks & Recreation - 751

| <u>Acct #</u> | | <u>Amended 2016</u> | <u>Recommend 2017</u> |
|--|----------------------------|--------------------------------|----------------------------------|
| 901 | Advertising | 2,000 | 2,000 |
| 903 | Printing | 500 | 2,500 |
| 911 | Fleet Insurance | 9,500 | 9,500 |
| 912 | Liability Insurance | 4,800 | 4,800 |
| 921 | Electricity | 12,000 | 12,000 |
| 922 | Heat | 3,200 | 3,200 |
| 923 | Sewer & Water | 4,600 | 4,600 |
| 931 | R & M Services- Building | 1,000 | 1,000 |
| 933 | R & M Services - Equipment | 6,000 | 6,000 |
| 942 | Rentals - Equipment | 1,200 | 1,200 |
| 957 | Education & Training | 1,000 | 2,000 |
| 959 | Memberships & Dues | 8,100 | 7,070 |
| 960 | Meetings, Conf. & Seminars | 6,500 | 7,500 |
| 970 | Capital Outlay | 176,900 | 208,900 |
| <i>Total Parks & Recreation</i> | | <u>\$ 1,504,367</u> | <u>\$ 1,616,660</u> |
| | | <i>Total FTEs</i> | 16.0 |

| <i>Summary</i> | | |
|--|----------------------------|----------------------------|
| Personnel Services | 956,534 | 1,007,615 |
| Supplies | 149,750 | 156,775 |
| Services | 191,283 | 212,500 |
| Insurance | 14,300 | 14,300 |
| Education & Training | 15,600 | 16,570 |
| Capital Outlay | 176,900 | 208,900 |
| <i>Total Parks & Recreation Dept.</i> | <u>\$ 1,504,367</u> | <u>\$ 1,616,660</u> |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|----------------------|---|---------------------------|
| 617 | Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment. | 15,000 |
| 618 | Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system. | 100,000 |
| 641 | Other Charges for Services | 35,000 |
| | Vehicle Maintenance Revenue from Eaton Co. | 20,000 |
| | Other Vehicle Maintenance Revenue | 15,000 |
| 646 | Sewer Sales 12 month actual plus 1.5% rate increase June, 2017. | 4,002,150 |
| 662 | Late Payment Penalties | 43,000 |
| 665 | Investment Income Projected 1.0% earnings. | 70,000 |
| 666 | Interest on Assessments Interest received on special assessments levied by the Township. | 6,500 |
| 695 | Other Financer Sources | 1,500 |
| | Total Sewer Fund Revenues | \$ 4,273,150 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|---------------|--|---------------------------|
| 702 | Salaries & Wages - Regular | 1,411,664 |
| 703 | Salaries & Wages - Temporary | 10,000 |
| 704 | Salaries & Wages - Overtime | 10,000 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 33,043 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 111,285 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 27,692 |
| 719 | Health Insurance | 722,511 |
| | Premiums | 365,511 |
| | OPEB | 300,000 |
| | Wellness Program | 5,000 |
| | Retiree Premiums | 52,000 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 43,377 |

DELTA TOWNSHIP

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

| <u>Acct #</u> | <u>Description</u> | | Recommend 2017 |
|---------------|---|----------------|---------------------------|
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | | 172,791 |
| 724 | Cleaning & Laundry | | 9,000 |
| | Uniforms | 6,500 | |
| | T-shirts | 1,000 | |
| | Rug Runners | 1,500 | |
| 728 | Office Supplies | | 7,000 |
| 729 | Photo Copies | | 100 |
| 730 | Postage | | 27,500 |
| | Wastewater Division | 3,000 | |
| | Utility Bills | 24,500 | |
| 731 | Publications | | 100 |
| 740 | Operating Supplies | | 10,000 |
| | Smoke Bombs - Dye Testing Equipment | 1,000 | |
| | Custodial Supplies | 3,500 | |
| | Safety Equipment | 2,000 | |
| | Other Supplies | 3,500 | |
| 743 | Chemicals | | 230,000 |
| | Salt (Odor Control) | 1,000 | |
| | Lime | 50,000 | |
| | Ferric Chloride | 164,500 | |
| | Bio Augmentation | 9,000 | |
| | Acids | 5,000 | |
| | Calcium Chloride | 500 | |

DELTA TOWNSHIP

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

| <u>Acct #</u> | <u>Description</u> | | Recommend 2017 |
|---------------|--|---------------|---------------------------|
| 744 | Laboratory Supplies | | 11,000 |
| | Biological Testing | 2,000 | |
| | Reagents | 5,000 | |
| | Equipment | 3,500 | |
| | Wet Testing (Whole Effluent Toxicity) | 500 | |
| 759 | Tools | | 2,500 |
| 776 | Repair & Maintenance - Building Supplies | | 11,000 |
| | Paint, Brushes, Rollers, Supplies | 3,000 | |
| | Liftstation Vinyl Fence | 1,500 | |
| | Lighting, Bulbs, Ballasts | 1,000 | |
| | Pipe, Heaters, Blowers | 1,000 | |
| | Tank Coatings | 1,500 | |
| | Other Building Maintenance Items | 3,000 | |
| 778 | Repair & Maintenance - Equipment | | 130,000 |
| | UV Lamps | 30,000 | |
| | Odor Control Anodes | 25,000 | |
| | Carbon for Odor Control Units | 10,000 | |
| | PLC, Allen Bradley SLC505, Control Boards | 25,000 | |
| | Operational Computers (Industrial)/Parts, Camera Parts | 15,000 | |
| | Motors, Couplings, Valves, Hose, Tubing, Equip. Batteries, Gaskets, | 25,000 | |
| 780 | Repair & Maintenance - Grounds | | 7,000 |
| | Materials and equipment for landscaping and snow removal; yard hose, mowers & parts, grass seed, shrubbery, wood chips, snow blowers & parts, trees. | | |
| 803 | Audit Fees | | 9,660 |
| 804 | Accounting Fees | | 145,000 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|----------------------|---|---------------------------|
| 806 | Contractual Services | 41,000 |
| | Granger Land (Grit) | 2,000 |
| | Private Lab Testing: | 7,000 |
| | MSU Soil Analysis | |
| | Mercury | |
| | Wet Testing | |
| | Medical Treatment/Physicals | 500 |
| | CDL testing | 1,000 |
| | Random Drug Testing | 1,000 |
| | Software Support | 6,500 |
| | Accounting | |
| | Wastewater | |
| | Antivirus, SCADA, Databases, GIS | |
| | Sensus Radio Read Maintenance (Split 50/50 Water/Sewer) | 12,000 |
| | Wastewater License Renewal - State of Michigan | 1,000 |
| | Point & Pay Credit Card Fees | 10,000 |
| 808 | Legal Fees | 1,000 |
| 812 | Collection Fees | 800 |
| 820 | Administration Fees | 100,000 |
| 821 | Engineering Fees | 8,000 |
| | Internal and external engineering fees. | |
| 852 | Telephone | 18,000 |
| | Telephone/Cell Phone Services, Fiber Service and Answering Service. | |
| 853 | Miss Dig | 500 |
| | Split between water and sewer funds. | |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|---------------|--|---------------------------|
| 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 |
| | Consumption is down but rates are up. | |
| 922 | Heat | 10,000 |
| 923 | Water & Sewer | 3,700 |
| 931 | Repair & Maintenance - Building | 15,000 |
| | Clean Electrical Switch Gear | 6,500 |
| | Electrical Work | 2,000 |
| | Outside Sewer Repairs | 6,500 |
| 933 | Repair & Maintenance - Equipment | 12,000 |
| | Services from outside contractors. | |
| 934 | Repair & Maintenance - Other | 34,000 |
| | Funds for Carrier Creek assessment. | |
| 957 | Education & Training | 3,000 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|---------------|--|---------------------------|
| 959 | Membership & Dues State of Michigan fees - NPDES & stormwater permits, biosolids fees, and inspection fees. | 15,000 |
| 960 | Meetings, Conferences & Seminars | 2,000 |
| 970 | Capital Outlay | 360,000 |
| | 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 |
| | TOTAL SEWER EXPENSES | \$ 4,305,723 |

DELTA TOWNSHIP

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

| Sewer Fund #590 | | Amended 2016 | Recommend 2017 |
|------------------------|--------------------------------|-------------------------|---------------------------|
| Acct # | Revenues | | |
| 617 | Main Charges | 20,000 | 15,000 |
| 618 | Capital Charges | 100,000 | 100,000 |
| 641 | Other Charges for Services | 59,000 | 35,000 |
| 646 | Sewer & Water Sales | 3,906,000 | 4,002,150 |
| 662 | Late Payment Penalties | 48,000 | 43,000 |
| 665 | Investment Income | 90,000 | 70,000 |
| 666 | Interest on Assessments | 11,400 | 6,500 |
| 695 | Other Financing Sources | | 1,500 |
| | Total Revenues | \$ 4,234,400 | \$ 4,273,150 |
| | Expenditures | | |
| 702 | Salaries & Wages - Regular | 1,372,389 | 1,411,664 |
| 703 | Salaries & Wages - Temporary | 10,000 | 10,000 |
| 704 | Salaries & Wages - OT | 10,000 | 10,000 |
| 706 | Salaries & Wages - Longevity | 31,551 | 33,043 |
| 715 | F.I.C.A. | 108,560 | 111,285 |
| 717 | Worker's Comp. Insurance | 32,815 | 27,692 |
| 719 | Health Insurance | 525,406 | 722,511 |
| 720 | Life, Dental & LTD Insurance | 46,387 | 43,377 |
| 721 | Pension | 168,050 | 172,791 |
| 724 | Cleaning & Laundry | 9,000 | 9,000 |
| 728 | Office Supplies | 7,000 | 7,000 |
| 729 | Photo Copies | 100 | 100 |
| 730 | Postage | 27,500 | 27,500 |
| 731 | Publications | 100 | 100 |
| 740 | Operating Supplies | 10,000 | 10,000 |
| 743 | Chemicals | 230,000 | 230,000 |
| 744 | Lab Supplies | 11,500 | 11,000 |
| 759 | Tools | 2,500 | 2,500 |
| 776 | Building Maintenance Supplies | 11,000 | 11,000 |
| 778 | Equipment Maintenance Supplies | 125,000 | 130,000 |
| 780 | Grounds Maintenance Supplies | 7,000 | 7,000 |
| 803 | Audit Fees | 8,500 | 9,660 |
| 804 | Accounting Fees | 145,000 | 145,000 |
| 806 | Contractual Services | 33,500 | 41,000 |
| 808 | Legal Fees | 1,000 | 1,000 |
| 812 | Collection Fees | 800 | 800 |
| 820 | Administration Fees | 100,000 | 100,000 |
| 821 | Engineering Fees | 10,000 | 8,000 |

DELTA TOWNSHIP

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

| Sewer Fund #590 | Amended 2016 | Recommend 2017 |
|---------------------------------------|-------------------------|---------------------------|
| 852 Telephone | 18,000 | 18,000 |
| 853 Miss Dig | 500 | 500 |
| 862 Gasoline & Diesel | 33,000 | 31,000 |
| 863 Vehicle Maintenance | 41,000 | 31,000 |
| 911 Fleet Insurance | 13,500 | 13,500 |
| 912 Liability Insurance | 88,000 | 89,000 |
| 921 Electricity | 375,000 | 375,000 |
| 922 Heat | 15,000 | 10,000 |
| 923 Sewer & Water | 3,700 | 3,700 |
| 931 R & M Services - Building | 15,000 | 15,000 |
| 933 R & M Services - Equipment | 12,000 | 12,000 |
| 934 R & M Services - Other | 33,905 | 34,000 |
| 957 Education & Training | 1,200 | 3,000 |
| 959 Memberships & Dues | 15,000 | 15,000 |
| 960 Meetings, Conf. & Seminars | 2,000 | 2,000 |
| 970 Capital Outlay | 407,000 | 360,000 |
| Total Expenditures | \$ 4,118,463 | \$ 4,305,723 |
| <i>Total FTEs</i> | 25.00 | 25.00 |

| SUMMARY | | |
|---------------------------------|---------------------|---------------------|
| <u>Revenues</u> | | |
| Main, Capital & Other Charges | 120,000 | 115,000 |
| Sewer & Water Sales | 3,906,000 | 4,002,150 |
| Investment/Interest Income | 101,400 | 76,500 |
| Other Income | 107,000 | 79,500 |
| Total Sewer Revenues | \$ 4,234,400 | \$ 4,273,150 |
| <u>Expenditures</u> | | |
| Personnel Services | 2,305,158 | 2,542,363 |
| Supplies | 440,700 | 445,200 |
| Services | 864,105 | 855,660 |
| Insurance | 101,500 | 102,500 |
| Capital Outlay | 407,000 | 360,000 |
| Total Sewer Expenditures | \$ 4,118,463 | \$ 4,305,723 |

DELTA TOWNSHIP

WATER FUND REVENUES
ACCOUNT #591-536

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|---------------|---|---------------------------|
| 618 | Capital Charges | 50,000 |
| 641 | Other Charges for Services Rendered Fees charged for water installations done by Water Div. employees. | 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 |
| | Total Water Revenues | \$ 5,841,550 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|---------------|---|---------------------------|
| 702 | Salaries & Wages - Regular | 504,329 |
| 703 | Salaries & Wages - Temporary | 4,000 |
| 704 | Salaries & Wages - Overtime | 10,000 |
| 706 | Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year. | 12,652 |
| 715 | F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800. | 39,855 |
| 717 | Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid. | 12,588 |
| 719 | Health Insurance | 249,057 |
| | Premiums | 111,457 |
| | OPEB | 120,000 |
| | Wellness Program | 2,500 |
| | Retiree Premiums | 15,100 |
| 720 | Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees. | 14,705 |
| 721 | Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation. | 61,229 |

DELTA TOWNSHIP

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

| <u>Acct #</u> | <u>Description</u> | Recommend 2017 |
|----------------|---|---------------------------|
| 724 | Cleaning & Laundry | 3,500 |
| | T-shirts | 500 |
| | Rug Runners | 500 |
| | Uniforms | 2,500 |
| 728 | Office Supplies | 5,500 |
| 730 | Postage | 28,000 |
| | Water Postage | 500 |
| | Monthly Utility Bills | 27,500 |
| 740 | Operating Supplies | 53,000 |
| | Large Meter Replacement | 20,000 |
| | Copper | 21,000 |
| | Clamps and Fittings (Stainless Steel) | 12,000 |
| 740.001 | BWL Billings | 2,497,900 |
| | Wholesale water purchase from LBWL. | |
| 743 | Chemicals | 500 |
| | Chemicals used to disinfect valves, pipes, etc. when repairs are necessary. | |
| 759 | Tools | 1,500 |
| 776 | Repair & Maintenance - Building Supplies | 9,500 |
| | 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

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

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

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

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

DELTA TOWNSHIP

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

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

DELTA TOWNSHIP

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

| <u>Acct #</u> | <u>Description</u> | | Recommend 2017 |
|---------------|--|---------|---------------------------|
| 970 | Capital Outlay | | 195,000 |
| | 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 | |
| 991 | Debt - Principal | | 1,110,000 |
| | 2012 Refinanced Revenue Bonds | 325,000 | |
| | 2013 Water Improvement Bonds | 400,000 | |
| | 2015 Refinanced Bonds | 385,000 | |
| 995 | Bond Interest | | 186,900 |
| | Total Water Expenses | | \$ 5,585,625 |

DELTA TOWNSHIP

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

| <u>Water Fund #591</u> | | Amended | Recommend |
|-------------------------------|--------------------------------------|----------------------------|----------------------------|
| <u>Acct #</u> | <u>Revenues</u> | 2016 | 2017 |
| 617 | Main Charges | - | - |
| 618 | Capital Charges | 50,000 | 50,000 |
| 641 | Other Charges. for Services Rendered | 75,000 | 80,000 |
| 646 | Water & Sewer Sales | 5,230,000 | 5,430,250 |
| 650 | Other Operating Revenue | 15,000 | 15,500 |
| 662 | Late Payment Penalties | 48,000 | 50,000 |
| 665 | Interest Income | 70,000 | 60,000 |
| 666 | Interest on Special Assessments | 18,000 | 7,000 |
| 667 | Rents | 140,500 | 143,000 |
| 670 | Other Interest Income | 6,000 | 5,800 |
| | <i>Total Revenues</i> | <u>\$ 5,652,500</u> | <u>\$ 5,841,550</u> |
| <u>Acct #</u> | <u>Expenditures</u> | | |
| 702 | Salaries & Wages - Regular | 494,898 | 504,329 |
| 703 | Salaries & Wages - Temporary | 4,000 | 4,000 |
| 704 | Salaries & Wages - OT | 10,000 | 10,000 |
| 706 | Salaries & Wages - Longevity | 14,202 | 12,652 |
| 715 | F.I.C.A. | 39,873 | 39,855 |
| 717 | Worker's Comp. Insurance | 15,106 | 12,588 |
| 719 | Health Insurance | 154,638 | 249,057 |
| 720 | Life, Dental & LTD Insurance | 15,419 | 14,705 |
| 721 | Pension | 59,789 | 61,229 |
| 724 | Cleaning & Laundry | 3,500 | 3,500 |
| 728 | Office Supplies | 5,500 | 5,500 |
| 730 | Postage | 28,000 | 28,000 |
| 740 | Operating Supplies | 63,000 | 53,000 |
| 740.001 | Operating Supplies - BW&L | 2,405,800 | 2,497,900 |
| 743 | Chemicals | 500 | 500 |
| 759 | Tools | 1,500 | 1,500 |
| 776 | Building Maintenance Supplies | 9,000 | 9,500 |
| 778 | Equipment Maintenance Supplies | 19,000 | 19,000 |
| 780 | Grounds Maintenance Supplies | 3,000 | 3,000 |

DELTA TOWNSHIP

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

| <u>Water Fund #591</u> | | Amended | Recommend |
|-------------------------------|----------------------------------|----------------------------|----------------------------|
| | | 2016 | 2017 |
| 803 | Audit Fees | 8,200 | 9,660 |
| 804 | Accounting Fees | 145,000 | 145,000 |
| 805 | Consultant Fees | 1,500 | 1,500 |
| 806 | Contractual Services | 35,000 | 43,000 |
| 820 | Administrative Fees | 100,000 | 100,000 |
| 821 | Engineering Fees | 4,000 | 4,000 |
| 852 | Telephone | 15,000 | 15,000 |
| 853 | Miss Dig | 500 | 500 |
| 862 | Gasoline & Diesel | 17,000 | 15,000 |
| 863 | Vehicle Maintenance | 12,000 | 12,000 |
| 911 | Fleet Insurance | 13,000 | 13,000 |
| 912 | Liability Insurance | 22,000 | 22,000 |
| 921 | Electricity | 95,000 | 95,000 |
| 922 | Heat | 8,000 | 8,000 |
| 923 | Sewer & Water | 1,050 | 1,050 |
| 931 | R & M Services - Building | 40,000 | 40,000 |
| 931.001 | R & M Services-Well Abandonment | 10,000 | 10,000 |
| 933 | R & M Services - Equipment | 10,000 | 10,000 |
| 957 | Education & Training | 2,000 | 2,000 |
| 959 | Memberships & Dues | 16,400 | 16,400 |
| 960 | Meetings, Conf. & Seminars | 800 | 800 |
| 970 | Capital Outlay | 67,000 | 195,000 |
| 991 | Bond Principal | 1,060,000 | 1,110,000 |
| 995 | Bond Interest | 281,014 | 186,900 |
| 998 | Paying Agent Fees | 750 | - |
| | <i>Total Expenditures</i> | <u>\$ 5,311,939</u> | <u>\$ 5,585,625</u> |
| | Total FTEs | 8.0 | 8.0 |

DELTA TOWNSHIP

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

Water Fund #591

| Amended | Recommend |
|----------------|------------------|
| 2016 | 2017 |

| <i>SUMMARY</i> | | |
|--|----------------------------|----------------------------|
| <i>Revenues</i> | | |
| Main, Capital & Other Charges | 125,000 | 130,000 |
| Water & Sewer Sales | 5,230,000 | 5,430,250 |
| Other Revenues | 203,500 | 208,500 |
| Investment/Interest Income | 94,000 | 72,800 |
| <i>Total Water Revenues</i> | <u>\$ 5,652,500</u> | <u>\$ 5,841,550</u> |
| <i>Expenditures</i> | | |
| Personnel Services | 807,925 | 908,415 |
| Supplies | 2,538,800 | 2,621,400 |
| Services | 521,450 | 528,910 |
| Insurance | 35,000 | 35,000 |
| Capital Outlay | 67,000 | 195,000 |
| Bond/Debt Etc. | 1,341,764 | 1,296,900 |
| <i>Total Water Expenditures</i> | <u>\$ 5,311,939</u> | <u>\$ 5,585,625</u> |