



Charter Township of Delta







FY 2019 Budget

Delta Township, Mi



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

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

DELTA TOWNSHIP

Manager's Office

(517) 323-8590

January 1, 2019

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

On behalf of all Delta Township Departments, it is our pleasure to present to you the FY2019 Annual Budget. The budget addressed the Township's priorities as stated in the Township Strategic Plan. The FY2019 budget was prepared according to the requirements stated in the Charter Township Act of Michigan and the MI Uniform and Accounting Budget Act.

This FY 2019 General Fund budget is a balanced budget, with revenues of $19,157,469 and expenditures totaling $19,157,469. All other budgeted funds reflect sufficient revenues to operate each fund and accomplish planned objectives.

This budget exceeds the Township Board's policy which states that the Township will maintain a 50% unassigned fund balance reserve in the General Fund. The budgeted unassigned General Fund reserve is $8.9 million, exceeding the $8.0 million necessary for six months of operations.

Major Additions and Assumptions

The 2019 General Fund budget request includes significant increases in estimated revenues and expenditures. The budget includes five grant funded projects to be constructed during 2019 and the corresponding state and federal grant revenues. These projects will bring a multitude of new and exciting recreational opportunities to our residents and people in our region. The budget request also includes several maintenance projects for township owned buildings and facilities. These projects have been "deferred" over the last several years. The addition of Lansing Board of Water and Light franchise fee revenues will allow the Township to complete several of these maintenance projects.

General Fund

Revenues related to property taxes will increase again for 2019. We anticipate tax revenue increasing $418,000. This reflects a 5% increase in taxable value resulting from expired Industrial Facilities Tax Certificates, rising inflation, and steady growth of both real and personal property.

Economic activity remains strong in the Township. We expect to see steady investment in upgrades/remodels of existing homes, new single family homes, and retail/industrial growth. As a result, we expect building permit revenues to remain strong and remain at the levels we have seen for 2018.

In January, 2018 the Township entered into a franchise fee agreement with the Lansing Board of Water and Light. This agreement will bring new revenue to the General Fund of the township. Without a full year of experience, it is difficult to estimate an annual revenue amount for the 2019 budget. Based on our experience to date, we have included an estimate of $1,700,000 in this budget.

The State of Michigan has announced they plan to keep the CVTRS (City Village Township Revenue Sharing) program for 2019. Based on this program and projected increases in constitutional state revenue sharing, we expect to receive approximately $80,000 more than budgeted for 2018.

We are very excited to report that we expect to receive more than $1.6 million dollars in grant revenue in the General Fund for 2019. We will use these grant dollars to fund firefighters, build pathways, construct bike lanes, and complete two canoe launch projects. All of these items help achieve the goals in the Township Strategic Plan. We are very fortunate to have been awarded several grants at both the state and federal levels.

The Federal Reserve has continued with the strategy to raise interest rates. We anticipate this trend to continue, and expect earnings on investments to reach the 2% level for 2019.

Based on the information and assumptions listed above, we anticipate General Fund Revenues for 2019 to increase 18% over budgeted 2018 revenues.

Approximately 40% of General Fund expenditures are personnel costs (salaries & benefits). This budget request makes some assumptions about those costs. First, this budget **does** include a 3.0% cost of living increase for all employees. For the time period August 2017- July 2018, the Consumer Price Index (inflation) measured 2.9%.

Full-time staffing levels remain consistent for 2019 with the exception of an additional parks maintenance worker added for this budget year. With the construction of Mt. Hope Park and additional pathways to maintain, we feel it is important to add an additional full-time employee in the Parks Department to help achieve the level of excellence our residents have historically experienced when visiting our facilities. The annual cost for this additional person is approximately $74,000.

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

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. This budget contains a transfer of $473,900 to the CP fund, and increase of $327,400.

Other post -employment benefits funding has been a priority of the Delta Township Board for several years. As you are aware, OPEB actuarial assumptions have recently changed and as a result, our total actuarial liability has increased. This budget request includes a new actuarial study during 2019. While we will not know our annual required contribution until that valuation is completed, we anticipate the General Fund ARC at $150,000. This budget request funds the GF contribution at $250,000, helping us get closer to our goal of 100% funding.

Delta Township continues to contract with Eaton County for our police services. This budget includes a 3% cost increase for these services and will provide Delta with the same number of sworn officers as the 2018 budget. The budget also includes the services of the county inmate work crew. This program has been very successful in providing additional manpower to our Parks Department at a very reasonable cost.

Overall, the General Fund budget is in very solid fiscal condition. Increasing revenues have allowed us to propose increased amenities for our residents and invest nearly $4 million in one-time capital expenditures. With our strong Fund Balance position and funding levels for retiree benefits, Delta Township General Fund heads into 2019 in an excellent financial position.

Ambulance Fund

As mentioned previously in this memo, we now account for our ambulance activity in the Ambulance Fund (special revenue fund) where we levy the paramedic millage. Revenue in this fund consists of the millage, ambulance fees collected for services provided, and SAFER grant revenue for three of the six grant funded positions. Total revenue is projected to be $3,201,200. Total expenditures are consistent with 2018 with the exception of purchasing a replacement ambulance in 2019 ($190,000). Expenditures are expected to exceed revenues by $60,425, resulting in an anticipated fund balance of $2,043,000 at the end of 2019. This fund balance is necessary, to in ensure we can sustain current levels of manpower once the SAFER grant ends in 2020.

Sewer/Water Funds

The Sewer Fund sales projection is based on 2018 sales activity and a 7% rate increase mid-year. Routine expenses are extremely consistent with the 2018 budget. Overall expenditures are budgeted to decrease 14% over the 2018 budget. This is the result of two major projects budgeted for 2018 (plant master plan and bio tower media replacement). Two major capital items in the budget request are a replacement front end loader ($80,000) and a replacement 2 yd. dump truck ($39,000). Both of these pieces of machinery replace equipment at least 25 years old.

You will notice this budget request does not have any major plant renovations included in it. The current master plan under way should be completed in early 2019. We intend to spend the rest of the year analyzing the findings and working collaboratively with the Board to create a plan for large-scale capital improvements moving forward. These holistic discussions will include replacement/renovations of the plant and collection system, capacity enhancements, potential project phasing, and financing.

The 2019 Sewer Fund budget has net revenues over expenditures of $511,000. This surplus has been planned and anticipated as we move into the design portion of the system renovations.

The Water Fund sales projection is based on 2018 sales activity and a 2% mid-year rate increase. This budget request anticipates an estimated 7.5% rate increase from the BWL for our raw water purchases. On a modified-accrual accounting basis, revenues are budgeted to outpace expenditures by $98,000. This surplus will be used to replenish cash outlay for the 2003 bonds paid off in 2013 and save for future system rehabilitation projects. The Water Fund has current debt outstanding of $6.2 million.

Overall, both utility funds are in strong financial shape. 2019 will be a long-term visioning year for the Sewer Fund. We look forward to working with our professional team to start the process of long term plant and system planning to deal with a facility that was built in 1985.

Conclusion

Management is confident the 2019 Budget is aligned with the Board's priorities as set forth in the Township Strategic Plan. It will allow Delta Township to fund existing programs and add many grant funded recreational opportunities for our community to enjoy. The Township prides itself in focusing on strong financial planning to ensure that high quality services that citizens value can continue to be provided into the future.

Throughout 2019, staff will continue to work with the Township Board to proactively plan for future financial challenges such as aging buildings and facilities, Other Post- Employment Benefits, unfunded pension costs (union only), future costs for police services, and others.

We would like to thank the Township Board for their continued commitment to fiscal responsibility. We look forward to implementing the exemplary programs funded in the 2019 budget and pledge to continue working hard to ensure Delta Township remains a great place to live, work, and play.

Respectfully submitted,

Brian Reed
Township Manager

Jeff Anderson
Finance Director

WELCOME TO DELTA CHARTER TOWNSHIP, MICHIGAN!

Delta Township is located on the west side of the Capital Area Region, bordered on the east by the City of Lansing. The Township covers an area of approximately 36 square miles and has a population of 33,290. Delta Township is currently the fourth largest municipality in the Lansing/East Lansing metropolitan statistical area. Delta Township is a charter township of Eaton County in Michigan, and is the most populous municipality in Eaton County. The township operates its own fire department, and contracts with the Eaton County Sheriff Department for police protection. The township is a major community in metropolitan Lansing.

History



Erastus Ingersoll

Musgrove Evans platted this area in 1827. The first settlers, Erastus and Sally Ingersoll and their twelve children, did not arrive until 1835. Erastus Ingersoll settled on 800 acres of land that he had purchased from the government. His settlement, soon named “Delta Mills,” was the site of the first sawmill in 1836.

On June 11, 1841, a plat was laid out for Delta Mills extending from the Grand River northward into what is now Watertown Township. The Michigan Legislature organized the township on February 16, 1842. Until that time, Delta along with Windsor and Benton Townships were a part of Oneida Township. It was given the aspiring name of “Grand River City” and seemed destined for success.



At one time this community was considered, and in the running for, the site of the Michigan seat of government, but lost out to the City of Lansing in 1847. By 1880, Grand River City contained a sawmill, a gristmill, several mechanic shops, and three churches.

At the first township meeting, citizens chose the name Delta, and elected Ingersolls to nine of the nineteen township offices. They also appropriated "$100 for bridges and roads" and decreed that bulls and boar hogs must be fenced in. By 1887, the area was mainly supported by farming, grist and sawmills. The incorporated area of Delta Township includes:

- **Delta Mills** is an unincorporated community within the north-central area of the township on the Grand River immediately north of the Webster Street Bridge. It sits between the cities of Grand Ledge on the west and Lansing on the east. It was first settled in 1836 and platted as "Grand River City" in 1841, but never incorporated. The community became known as Delta Mills due to the grist mill located there and the township.

- **Delta Center** is an unincorporated community located near the center of the township at Canal Road and St. Joseph Highway. It was the original location of the township hall built in the 1870s and serving until 1955 when it was moved up Canal where it intersects with Saginaw Highway.

- **Millett** (originally Millett's Station) is an unincorporated community within the southeast corner of the township and located east of Creyts Road, west of Waverly Road, and along Lansing Road. The old Millett School building, the former Grand Trunk Western Millett railroad depot (now home to the Lansing Model Railroad Club), and the Woldumar Nature Center are located there. The village was platted in 1874 by former Eaton County Sheriff Silas Millett.

- **Waverly** is a census-designated place (CDP) used for statistical purposes and has no legal status as a municipality. The population was 23,925 at the time of the 2010 census, containing most of the urbanized population of the township.

In 1947, the state legislature of Michigan created a special charter township status, which grants additional powers and streamlined administration in order to provide greater protection against annexation of a township's land by cities and villages. A chartered township becomes a municipal corporation, which possesses all the powers of a non-chartered township in addition to those specified by the Charter.

The clapboard township hall, erected in the mid-1870s, served the township until 1955. A combination fire chief's residence and township hall was built to replace it on the site of the old Soper one-room schoolhouse, one mile north of the earlier structure. This site now serves as the township's administration building, the township's main fire station, Delta Patrol sub-station, and other smaller maintenance buildings.

Delta Township was incorporated as a charter township in 1962 by a special election. Attaining charter status helped fuel an explosion that gave Delta Township the moniker "fastest growing township in Michigan." In 1970, the township hall building was completed and houses all local government services. As farms became residential subdivisions and apartment complexes, the township created extensive recreation facilities.



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

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

Demographics



As of the 2010 census, there were 32,408 people, 14,201 households, and 8,572 families residing in the township. The population density was 998.3 per square mile (385.3/km²). There were 15,186 housing units at an average density of 467.8 per square mile (180.5/km²).

The median home value in Delta Township, based on the 2019 Proposed Residential Assessed Values, is $178,655. Based on this data, Delta Township home values have gone up 5.5% over the past year. The average price of homes listed for sale that sold in Delta Township is $170,700. The average price of homes listed for sale in Delta Township is $229,237. The median monthly rent price in Delta Township is $830.

Between 1940 and 2015, Delta Township's population zoomed from 2,618 to 33,290. Compared to the rest of the country, Delta Township's cost of living is 14.80% lower than the U.S. average. The unemployment rate in Delta Township as of Sept., 2017 was 3.3% (U.S. average was 4.2%).

Organization

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

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

The current Township Board members are:

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

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

Services

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

Delta Township's Fire Department, founded in 1953, operates three stations located throughout the township with full and part-time firefighter/paramedics. The fire department maintains a full-time administrative staff of five (5) and 42 full-time firefighter/paramedics. In January, 2012, the fire department entered into a Shared Services Agreement with Looking Glass Regional Fire Authority, the Township of Eagle, and the Charter Township of Watertown. The Fire and Ambulance shared services provide protection to the entire geographic boundaries of Delta Township, Eagle Township and the Charter Township of Watertown.

The Township's Utility Department is responsible for the operation of the sanitary sewer collection system that serves 10,274 customers, and provides maintenance of 150 miles of sewer mains. The township purchases water on a wholesale basis from the Board of Water & Light, and distributes it throughout the township through 200 miles of water mains, which services 9,569 customers.



Sharp Park Playground Facility

Delta's Parks, Recreation, and Cemeteries Department maintains 12 parks and recreational areas (approximately 900 acres) that provides for a variety of activities for our residents. The department also provides enrichment classes available for all age groups, with a separate facility and program for the Delta/Waverly 39ers Senior Citizen Program that serves approximately 1,000 residents.

The Delta Township District Library is a partnership between Delta Township and the Waverly Community Schools and is funded by a district-wide millage. The Library welcomes over 15,000 visitors per month and has over 90,000 books, movies, music, magazines, eBooks, and audio available to checkout. The Library held over 600 programs in 2017 for a wide variety of ages and interests from toddler time to adult book clubs to senior programming. The Library also makes available to its cardholders computers, wireless access, and mobile hotspots.

Delta Township is served by four school districts: Grand Ledge, Holt, Lansing, and Waverly. The township has a relatively educated populace and a healthy income base. Employment statistics indicate a higher percentage of township professionals employed in the financial, insurance, and real estate sectors than in the overall county indicating an equally higher income level due to these better paying professions.

Delta Township has a broad and diverse tax base consisting of healthy commercial areas, an industrial area, and residential areas. Delta's continued growth and expansion offers opportunities for both businesses and its residents.

Delta Township has been able to bring in, with the help of regional partners, an investment of $1.2 billion in manufacturing, by providing incentives for General Motors and related suppliers to build within the township. More importantly, with this investment, the region was able to retain 3,200 jobs at the Lansing Delta General Motors Plant and added an additional 2,100 jobs with the related manufacturing growth in Delta Township. It should be noted that many of these manufacturing companies began expansions of their facilities in 2008, and continued expansion exists today. This continued growth bodes well for both the local economy in Delta Township and the region itself. Delta Township reasonably expects stability for its economy, which includes its commercial and industrial districts.

Township of Excellence

(MTA Township of Excellence program)

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

Delta Township received full designation as a Township of Excellence from the Michigan Townships Association in 2012.

CHARTER TOWNSHIP OF DELTA
TOP TWENTY TAXPAYERS FOR 2018

RANK*	TAXPAYER	TAXABLE VALUE	ASSESSED VALUE
1	MEIJER INC	$134,066,462	$134,629,800
2	AUTO OWNERS INSURANCE CO	$63,112,003	$67,240,400
3	ASHLEY DELTA LLC	$18,433,188	$18,591,200
4	LANSING MALL LLC	$17,590,075	$17,608,800
5	LIQUID WEB INC	$16,420,500	$16,420,500
6	CONSUMERS ENERGY COMPANY	$10,864,006	$10,879,500
7	NORPLAS INDUSTRIES INC	$10,469,700	$10,469,700
8	GENERAL MOTOTRS LLC	$8,200,841	$8,205,000
9	DELTA 17 A LLC	$8,195,400	$8,195,400
10	FARM BUREAU LIFE INSURNACE CO	$7,954,729	$8,151,700
11	MACALLISTER RENTALS	$7,667,400	$7,667,400
12	PLUMTREE APARTMENT ASSOCIATES LLC	$6,863,978	$6,954,300
13	LEGACY FIVE LLC	$6,839,215	$8,261,500
14	TEG RUNAWAY BAY LLC	$6,278,929	$6,939,800
15	OCCIDENTAL DEVELOPMENT LTD	$6,259,713	$8,098,500
16	BRIXMOR GA DELTA CENTER (MI) LLC	$6,152,869	$6,302,800
17	WAL-MART REAL ESTATE BUSINESS TRUST	$5,167,700	$5,167,700
18	TARBERT PROPERTIES LLC	$5,082,327	$5,105,700
19	VILLAGE GREEN OF LANSING LLC	$4,543,643	$5,601,500
20	STAG LANSING 3 LLC	$4,287,600	$4,287,600

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

DELTA TOWNSHIP

2018 PERSONAL PROPERTY TOP 20 TAXPAYERS BY TAXABLE VALUE

Owners Name	Taxable Value
MEIJER INCORPORATED	$72,152,900
LIQUID WEB	$13,559,100
AUTO OWNERS INSURANCE	$11,113,000
CONSUMERS ENERGY COMPANY	$10,213,900
MACALLISTER RENTALS	$6,801,000
GENERAL MOTORS LLC	$2,643,300
HYG FINANCIAL SERVICES INC	$2,377,300
AIRGAS USA LLC - NORTH DIVISION	$1,816,800
COMCAST OF MI LLC	$1,555,800
UNITED RENTALS	$1,544,000
DELTA SOLAR POWER I, LLC	$1,400,000
FARM BUREAU LIFE INSURANCE CO	$1,321,800
FIRST AMERICAN COMM BANCORP, INC	$1,147,800
CROWNE PLAZA HOTEL	$1,133,500
PURINA ANIMAL NUTRITION, LLC	$1,005,400
RYDER INTEGRATED LOGISTICS INC	$903,500
BIEWER OF LANSING LLC	$886,900
FED EX GROUND PACKAGING SYSTEM INC	$880,500
YAZAKI NORTH AMERICA INC	$749,400
WAL-MART STORES EAST, LP	$740,200

***Ad Valorem Only**

DELTA TOWNSHIP

INDUSTRIAL FACILITY REPORT

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	SCHOOL DISTRICT	PROPERTY TYPE	YEAR Budget	EXPIRATION DATE	2018 TAXABLE VALUE	AMOUNT OF 2018 TAX ABATEMENT
2010-371	Douglas Steel Fabrication Corp	23-040-091-024-400-15	Waverly	PERSONAL	2011	2022	$199,400	$3,815.04
2010-082	Air Lift Company	23-040-091-025-133-11	Waverly	REAL	2011	2022	$436,195	$11,297.15
2010-082	Air Lift Company	23-040-091-025-133-15	Waverly	PERSONAL	2011	2022	$20,000	$382.65
2014-416	Air Lift Company	23-040-091-025-134-11	Waverly	REAL	2015	2017	$1,021,535	$26,457.04
2014-416	Air Lift Company	23-040-091-025-134-15	Waverly	PERSONAL	2015	2027	$0	$0.00
2006-122	Alliance Interiors	23-040-091-025-150-15	Waverly	PERSONAL	2007	2018	$0	$0.00
2008-510	Alliance Interiors	23-040-091-025-155-15	Waverly	PERSONAL	2009	2020	$425,800	$8,146.66
2012-299	Alliance Interiors	23-040-091-025-156-15	Waverly	PERSONAL	2013	2025	$130,800	$2,502.54
2011-338	Woodbridge Ventures Inc.	23-040-091-026-127-15	Waverly	PERSONAL	2012	2024	$0	$0.00
2007-084	Woodbridge Ventures Inc.	23-040-091-026-129-11	Waverly	REAL	2007	2019	$222,900	$5,772.95
2007-084	Woodbridge Lansing	23-040-091-026-129-15	Waverly	PERSONAL	2007	2019	$0	$0.00
2015-133	Woodbridge Lansing	23-040-091-026-130-15	Waverly	PERSONAL	2015	2027	$0	$0.00
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	Grand Ledge	REAL	2008	2020	$532,885	$12,569.05
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	Grand Ledge	PERSONAL	2008	2020	$900	$13.13
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	Waverly	REAL	2008	2020	$600,928	$15,563.61
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	Waverly	PERSONAL	2008	2020	$1,900	$36.35
2013-298	Norplas Industries Inc.	23-040-091-026-160-11	Waverly	REAL	2014	2026	$7,629,300	$197,593.53
2013-298	Norplas Industries Inc.	23-040-091-026-160-15	Waverly	PERSONAL	2015	2027	$0	$0.00
2015-176	Norplas Industries Inc.	23-040-091-026-165-11	Waverly	REAL	2016	2028	$2,840,400	$73,564.37
2015-175	Munters Corporation	23-040-091-028-230-11	Grand Ledge	REAL	2015	2023	$2,150,328	$50,719.36
2015-175	Munters Corporation	23-040-091-028-230-15	Grand Ledge	PERSONAL	2015	2023	$0	$0.00
2006-039	DJV Properties LLC	23-040-091-028-420-11	Grand Ledge	REAL	2006	2018	$639,231	$15,077.41
2012-306	Superior Asphalt Inc.	23-040-091-033-400-11	Grand Ledge	REAL	2013	2025	$408,300	$9,630.49
2012-306	Superior Asphalt Inc.	23-040-091-033-400-15	Grand Ledge	PERSONAL	2013	2025	$556,500	$8,117.55
2008-284	Fleet Image	23-040-091-046-200-15	Grand Ledge	PERSONAL	2008	2021	$4,800	$70.02
TOTAL							$17,822,102	**$441,328.92**


I AM
DELTA

CHARTER TOWNSHIP OF DELTA

SCHEDULE OF OFFICIALS

TOWNSHIP BOARD

Kenneth R. Fletcher..... Supervisor
Howard Pizzo.....Treasurer
Mary R. Clark.....Clerk
Fonda J. Brewer.....Trustee
Andrea M. Cascarilla.....Trustee
Dennis Fedewa.....Trustee
Karen Mojica.....Trustee

DEPARTMENT DIRECTORS

Brian Reed, Township Manager

Jeffrey Anderson.....Finance Director
Ted Droste.....Assessing/Building Director
Ernie West.....Township Engineer
Gary Bozek.....Planning Director
Gregory Ginebaugh.....Fire Chief
Marcus Kirkpatrick.....Parks, Recreation and Cemeteries Director
Richard Kane.....Utilities Director
Dave Marquette.....Technology Director

Lt. Ross Tyrell.....Delta Patrol Commander
Mary Rzepczynski .....District Library Director

SCHEDULE OF OFFICIALS

A seven-member board, under a Board-Manager form of administration, governs Delta Charter Township. Policy-making and legislative authority are vested in the board, which consists of a Supervisor, Treasurer, Clerk, and four Trustees, all of which are elected at large.

Board members serve four-year concurrent terms. The board is responsible for adopting ordinances, approving the annual budget, appointing committee members, board and commission members, and hiring the Township Manager. The Township Manager, in turn, is responsible for overseeing the day-to-day operations of the township, and administering the policies & ordinances as adopted by the township board.

Delta Township has approximately 185 full-time and part-time employees. Services provided include water, wastewater, fire, ambulance, contracted police, recreational, and cultural events. In addition to general governmental services, Delta Township participates with Eaton County in the maintenance of local streets and drains.

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

DELTA TOWNSHIP SUPERVISOR



Kenneth R. Fletcher became Delta Township's Supervisor in November of 2008, and is currently serving his third term.

Supervisor Fletcher was born in Ionia, Michigan. He is a graduate of Michigan State University's James Madison College where he received a Bachelor of Arts degree in Political Theory and International Relations. He has worked in the Michigan legislative and political arenas for over 25 years.

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

As Township Supervisor, he moderates all board meetings, calls special meetings, appoints committee members and works with the Manager's Office in developing Township board agendas and the Township's annual budget.

During his time on the Township board, Supervisor Fletcher has supported policies to promote open and transparent government. He enacted Delta's first Ethics Policy for all elected and appointed officials and approved a purchasing policy to require competitive bids for the purchase of goods and services. Under his leadership, Delta Township has maintained a balanced budget and a strong AAA bond rating. The township's unfunded retiree health care and pension liabilities have been reduced and are on schedule to become fully funded.

Supervisor Fletcher was instrumental in saving Grand Woods Park by purchasing it from the City of Lansing to keep the park from being closed or sold to developers. Land was also purchased at the corner of Mount Hope and Nixon Road for the construction of a new park.

SCHEDULE OF OFFICIALS

Keeping Delta a great place to live and raise a family is always a priority for Supervisor Fletcher. He enacted a "Complete Streets" ordinance to promote the building of pathways, sidewalks, and bike lanes throughout the township, and he takes great pride in the East-West non-motorized pathway that runs from Maycroft Road to Canal Road.

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

Supervisor Fletcher can be contacted via email at kfletcher@deltami.gov.

DELTA TOWNSHIP CLERK



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

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

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

- Capitol Area Municipal Clerks Association Board of Directors.
- Municipal Association of Municipal Clerks Legislative Committee.
- Currently chair of Capitol Area Municipal Clerks.
- Board member of Michigan Association of Municipal Clerks serving as education chair and member of the legislative committee.
- Victim Advocate for the Eaton County Sheriff Department.
- Capital Area United Way Public Policy Committee Member & Women's Leadership Council founding member.
- Lansing Regional Chamber of Commerce Delta Government Relations Committee.

Mary's priorities for the township include increasing voter education and engagement, improving the vacancy and aesthetics of the Saginaw Highway corridor, and continuing open transparency in township decision making.

She is a former member of the Junior League of Lansing, past President; Old Newsboys of Greater Lansing, past Secretary; Rotary Club of Lansing, Remembrance Committee Chair; Capital Region Community Foundation Program & Distribution Committee; and the Delta Waverly Kiwanis club. Mary's hobbies include playing bridge, gardening, and spending time with her grandchildren.

Clerk Clark can be contacted at 323-8500 or via email at mclark@deltami.gov.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TREASURER



Howard Pizzo became Delta Township's Treasurer in November of 2008, and is currently serving his third term.

Mr. Pizzo has an accounting degree from Michigan State University, over 35 years of government financial management experience while being a Certified Government Financial Manager, (CGFM). In 2006 he received the Excellence in Government Leadership Award from the National Association of Government Accountants. He was also recognized for financial leadership by local chapters of the Association of Government Accountants and the American Society for Public Administration.

Treasurer Pizzo represents the Township on the Eaton County Transportation Authority (EATRAN) and currently serves as Secretary of the Delta Side Business Association and Treasurer of Delta-Waverly Rotary. He is committed to the effective management of government funds in accordance with Michigan state law.

Mr. Pizzo is proud of the Township Board's accomplishments and what they have implemented in the past six years, which include:

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

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

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

Treasurer Pizzo can be contacted via email at hpizzo@deltami.gov.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TRUSTEES



Fonda J Brewer is the proud mother of four amazing adult children and the grandmother of two future visionaries. She is known for her over-the-top faith and belief that abundance has no limits. Following her dreams and passion of being a lifelong learner and a don't just talk about it but be about it attitude, she ran for and was elected as a Waverly school board member in 2007 where she served a 4-year term.

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

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

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

Ms. Brewer is currently involved in the following organizations:

- Lansing Black Chamber of Commerce
- Greater Lansing Martin Luther King Jr Holiday Luncheon Ticket Committee.

Fonda also participates in feeding the homeless and reading to Waverly Elementary children during March reading month.

Trustee Brewer can be contacted via email at fbrewer@deltami.gov.



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

A native of Delta Township, Andrea earned her Bachelor's Degree in Economics with an emphasis in Public Finance from Michigan State University in 1992. Andrea is the Legislative Director for the government relations firm Acuitas LLC.

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

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

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

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

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

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

Trustee Cascarilla may be contacted via email at acascarilla@deltami.gov.



Dennis Fedewa was elected Delta Township Trustee in November of 2012, and is serving his second term, having been re-elected in November, 2016.

Born in Lansing, Trustee Fedewa is a 25-year Delta Township resident. He has a B.A. degree from Michigan State University in Public Administration, and a M.A. degree in Public Administration from Western Michigan University.

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

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

Mr. Fedewa is a leader in advocating a walkable community by expanding our trails and pathways throughout the township, to interconnect our community and link it to the Lansing River Trail. He also supports revitalizing our older commercial corridors which are the main streets of our community. Trustee Fedewa believes Delta Township's future is bright, and that with vision and proactive leadership, our community can be the best place in the region to live, work and enjoy our lives.

Trustee Fedewa may be contacted via email at dfedewa@deltami.gov.

SCHEDULE OF OFFICIALS



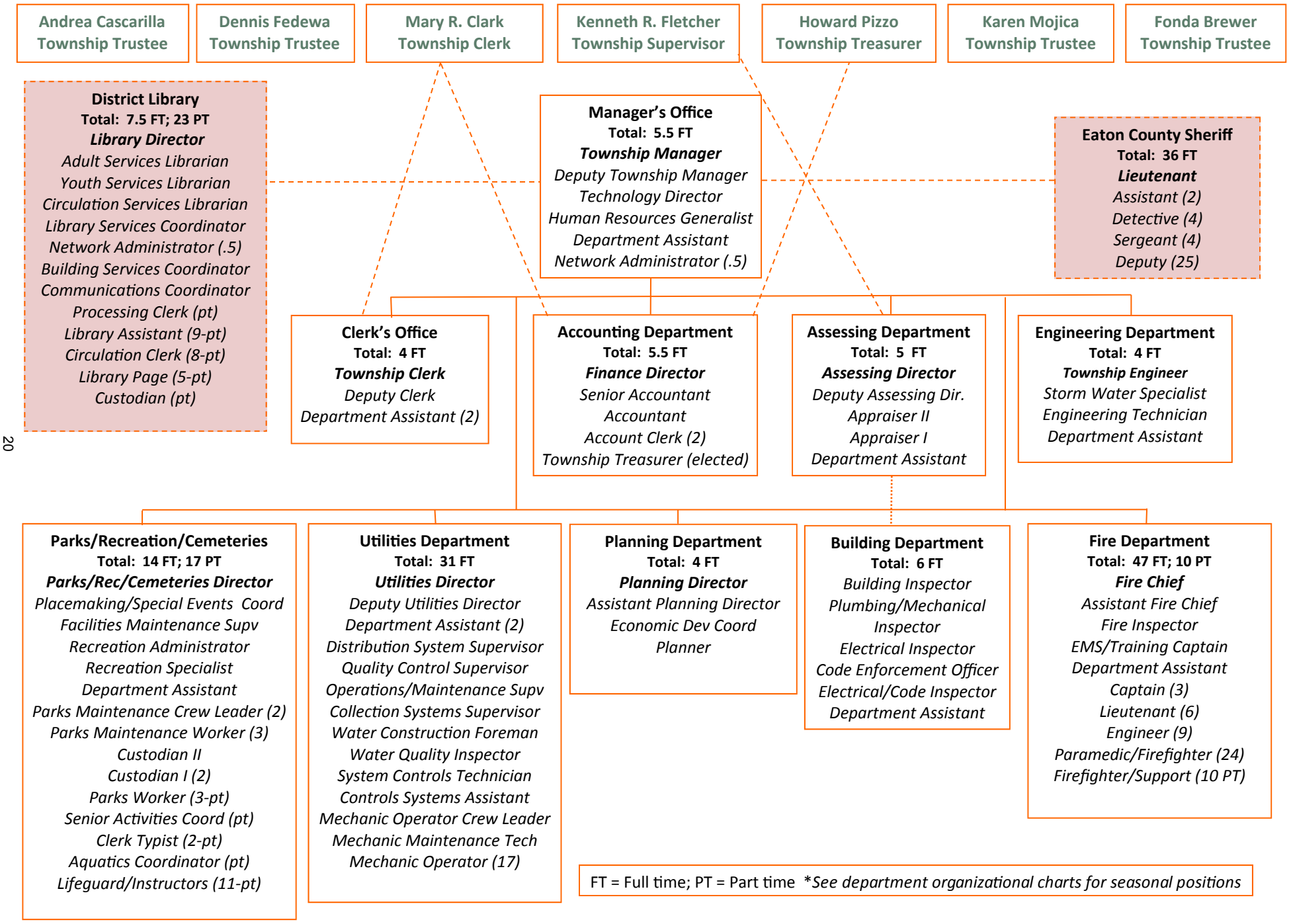
Karen Mojica was elected Delta Township Trustee in November of 2012, and is serving her second term, having been re-elected in November, 2016.

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

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

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

Trustee Mojica may be contacted via email at kmojica@deltami.gov.


Andrea Cascarilla
Township Trustee
Dennis Fedewa
Township Trustee
Mary R. Clark
Township Clerk
Kenneth R. Fletcher
Township Supervisor
Howard Pizzo
Township Treasurer
Karen Mojica
Township Trustee
Fonda Brewer
Township Trustee
District Library
Total: 7.5 FT; 23 PT
Library Director
Adult Services Librarian
Youth Services Librarian
Circulation Services Librarian
Library Services Coordinator
Network Administrator (.5)
Building Services Coordinator
Communications Coordinator
Processing Clerk (pt)
Library Assistant (9-pt)
Circulation Clerk (8-pt)
Library Page (5-pt)
Custodian (pt)
Manager's Office
Total: 5.5 FT
Township Manager
Deputy Township Manager
Technology Director
Human Resources Generalist
Department Assistant
Network Administrator (.5)
Eaton County Sheriff
Total: 36 FT
Lieutenant
Assistant (2)
Detective (4)
Sergeant (4)
Deputy (25)
Clerk's Office
Total: 4 FT
Township Clerk
Deputy Clerk
Department Assistant (2)
Accounting Department
Total: 5.5 FT
Finance Director
Senior Accountant
Accountant
Account Clerk (2)
Township Treasurer (elected)
Assessing Department
Total: 5 FT
Assessing Director
Deputy Assessing Dir.
Appraiser II
Appraiser I
Department Assistant
Engineering Department
Total: 4 FT
Township Engineer
Storm Water Specialist
Engineering Technician
Department Assistant
Parks/Recreation/Cemeteries
Total: 14 FT; 17 PT
Parks/Rec/Cemeteries Director
Placemaking/Special Events Coord
Facilities Maintenance Supv
Recreation Administrator
Recreation Specialist
Department Assistant
Parks Maintenance Crew Leader (2)
Parks Maintenance Worker (3)
Custodian II
Custodian I (2)
Parks Worker (3-pt)
Senior Activities Coord (pt)
Clerk Typist (2-pt)
Aquatics Coordinator (pt)
Lifeguard/Instructors (11-pt)
Utilities Department
Total: 31 FT
Utilities Director
Deputy Utilities Director
Department Assistant (2)
Distribution System Supervisor
Quality Control Supervisor
Operations/Maintenance Supv
Collection Systems Supervisor
Water Construction Foreman
Water Quality Inspector
System Controls Technician
Controls Systems Assistant
Mechanic Operator Crew Leader
Mechanic Maintenance Tech
Mechanic Operator (17)
Planning Department
Total: 4 FT
Planning Director
Assistant Planning Director
Economic Dev Coord
Planner
Building Department
Total: 6 FT
Building Inspector
Plumbing/Mechanical Inspector
Electrical Inspector
Code Enforcement Officer
Electrical/Code Inspector
Department Assistant
Fire Department
Total: 47 FT; 10 PT
Fire Chief
Assistant Fire Chief
Fire Inspector
EMS/Training Captain
Department Assistant
Captain (3)
Lieutenant (6)
Engineer (9)
Paramedic/Firefighter (24)
Firefighter/Support (10 PT)
FT = Full time; PT = Part time *See department organizational charts for seasonal positions

TOWNSHIP BOARD STRATEGIC PLAN

Current Mission Statement:

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

I. Economic Development

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

Strategy:

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

II. Community Identity/Involvement Neighborhoods

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

Strategy:

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

III. Good Governance

- To continue efforts to effectively communicate with our residents through various modes (website, social media, publications)
- To improve ways to disseminate Delta's story (year-end report in calendar form, dashboard, etc.) – 3 year
- To continue to expand and improve customer service and transparency
- To explore improvements to the delivery of county services available to Delta Township residents

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

Strategy:

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

IV. Identity & Branding

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

Strategy:

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

V. Parks & Paths

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

Strategy:

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

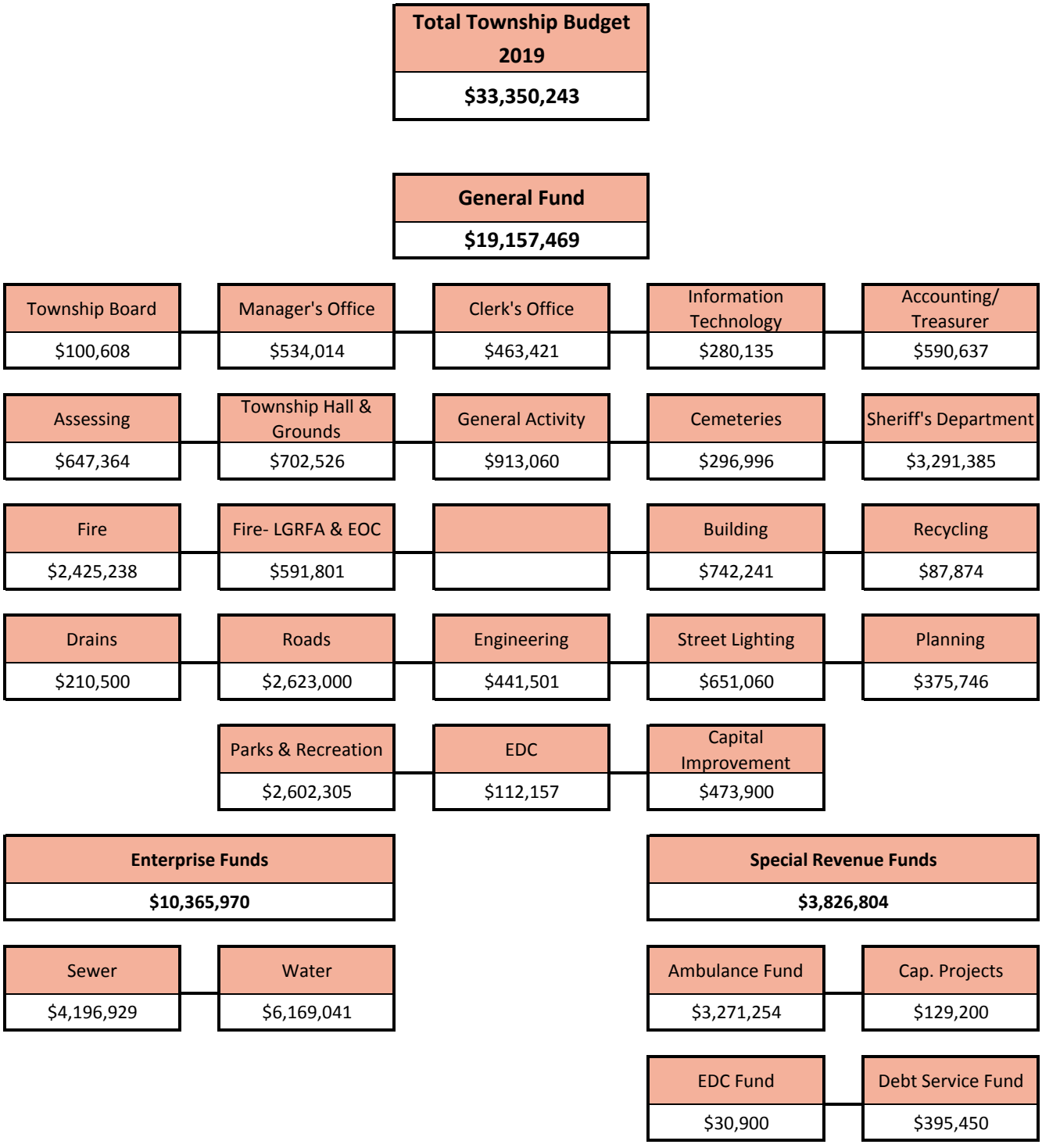
VI. Infrastructure

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

Strategy:

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


I AM
DELTA


Total Township Budget 2019
$33,350,243
General Fund
$19,157,469
Township Board
$100,608
Manager's Office
$534,014
Clerk's Office
$463,421
Information Technology
$280,135
Accounting/ Treasurer
$590,637
Assessing
$647,364
Township Hall & Grounds
$702,526
General Activity
$913,060
Cemeteries
$296,996
Sheriff's Department
$3,291,385
Fire
$2,425,238
Fire- LGRFA & EOC
$591,801
Building
$742,241
Recycling
$87,874
Drains
$210,500
Roads
$2,623,000
Engineering
$441,501
Street Lighting
$651,060
Planning
$375,746
Parks & Recreation
$2,602,305
EDC
$112,157
Capital Improvement
$473,900
Enterprise Funds
$10,365,970
Special Revenue Funds
$3,826,804
Sewer
$4,196,929
Water
$6,169,041
Ambulance Fund
$3,271,254
Cap. Projects
$129,200
EDC Fund
$30,900
Debt Service Fund
$395,450

2019 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE

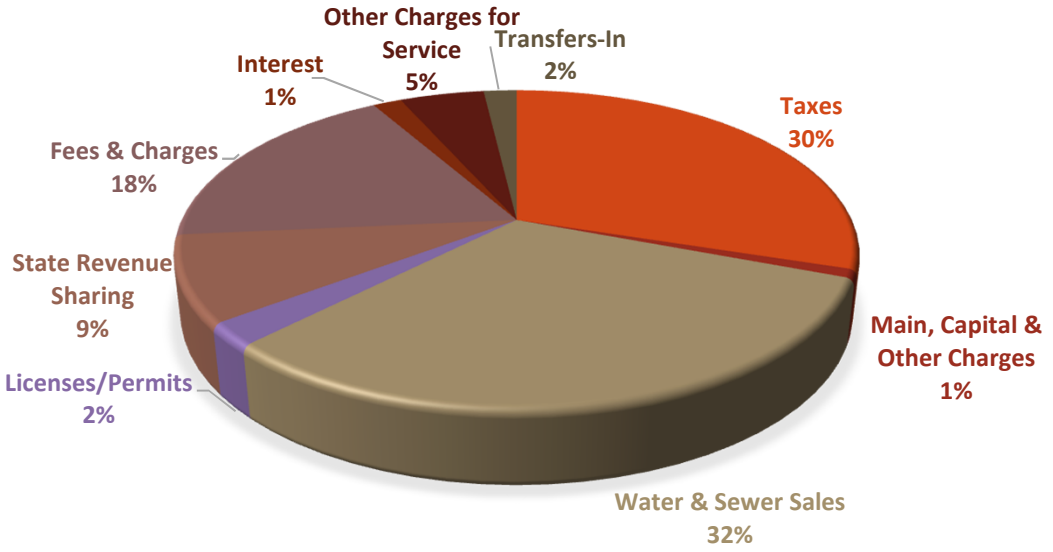
	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
REVENUES BY SOURCE							
Taxes	8,162,500	1,447,200					9,609,700
Main, Capital & Other Charges			110,000	165,000			275,000
Water & Sewer Sales			4,410,000	5,780,500			10,190,500
Licenses/Permits	744,250						744,250
State Revenue Sharing	2,812,009						2,812,009
Fees & Charges	4,314,410	1,530,000					5,844,410
Interest	260,200	30,000	103,000	105,700	1,000	21,200	521,100
Other Charges for Service	934,700			212,500	394,200		1,541,400
Miscellaneous	1,798,700	194,000	76,000				2,068,700
Transfers-In	130,700					473,900	604,600
TOTAL REVENUES	19,157,469	3,201,200	4,699,000	6,263,700	395,200	495,100	34,211,669
EXPENDITURES BY OBJECT							
Personnel Services	7,606,227	2,562,854	2,386,829	829,981		900	13,386,791
Supplies	1,108,917	124,650	451,400	2,938,000			4,622,967
Services	5,608,220	296,100	975,400	720,000		30,000	7,629,720
Insurance	68,185	18,750	100,300	34,560			221,795
Education & Training	194,970	26,000					220,970
Capital Outlay	4,097,050	242,900	283,000	331,500			4,954,450
Refunds and Other Bond/Debt Expense				1,315,000	395,450		1,710,450
Transfers Out	473,900	-				129,200	603,100
TOTAL EXPENDITURES	19,157,469	3,271,254	4,196,929	6,169,041	395,450	160,100	33,350,243
Excess Revenues Over Expenditures	-	(70,054)	***	***	(250)	335,000	861,426
Beginning Fund Balance	15,625,317	1,937,585			33,176	1,828,297	19,424,375
ENDING FUND BALANCE	15,625,317	1,867,531	***	***	32,926	2,163,297	20,285,801

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

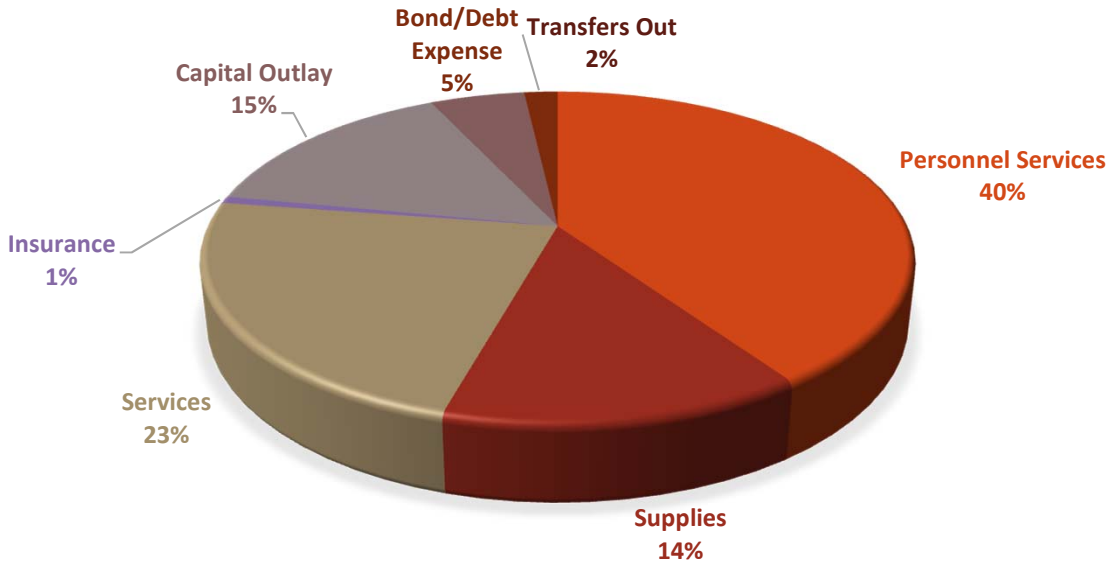
*** Enterprise Fund revenues and expenses are excluded from fund balance calculations

2019 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP
2019 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE

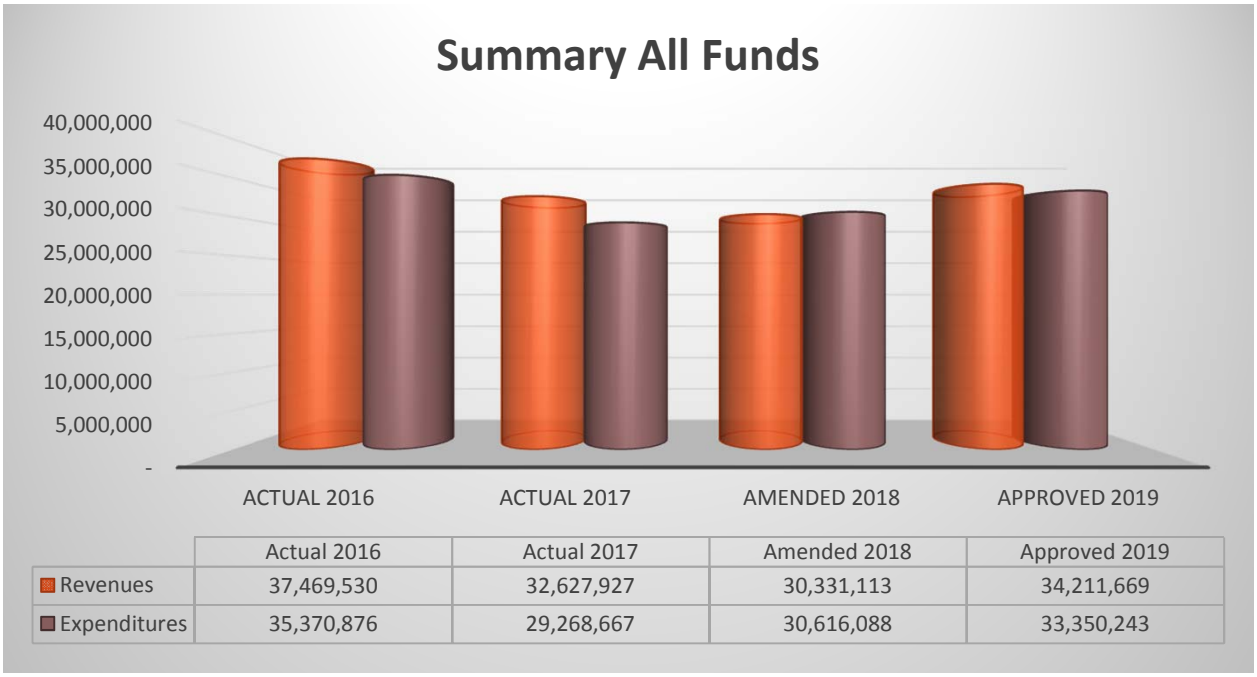
	General Fund			Paramedic Fund			Non-major Funds			Water Fund			Sewer Fund			Total All Funds		
	2017 Actual	2018 Projected	2019 Approved	2017 Actual	2018 Projected	2019 Approved	2017 Actual	2018 Projected	2019 Approved	2017 Actual	2018 Projected	2019 Approved	2017 Actual	2018 Projected	2019 Approved	2017 Actual	2018 Projected	2019 Approved
REVENUES BY SOURCE																		
Taxes	7,937,542	7,793,380	8,162,500	1,322,049	1,376,453	1,447,200										9,259,591	9,169,833	9,609,700
Main, Capital & Other Charges										280,026	160,000	165,000	126,260	115,000	110,000	406,286	275,000	275,000
Water & Sewer Sales										5,730,752	5,660,000	5,780,500	3,995,666	4,115,000	4,410,000	9,726,418	9,775,000	10,190,500
Licenses/Permits	921,520	739,000	744,250													921,520	739,000	744,250
State Revenue Sharing	2,770,576	2,730,830	2,812,009													2,770,576	2,730,830	2,812,009
Fees & Charges	4,167,841	2,537,150	4,314,410		1,530,000	1,530,000										4,167,841	4,067,150	5,844,410
Interest	178,272	225,000	260,200	25,215	26,000	30,000	17,474	26,800	22,200	67,964	88,800	105,700	63,349	84,000	103,000	352,274	450,600	521,100
Other Charges for Service	1,030,130	909,800	934,700				393,000	401,400	394,200	903,135	210,000	212,500				2,326,265	1,521,200	1,541,400
Miscellaneous	223,698	1,107,000	1,798,700		168,000	194,000							808,145	78,500	76,000	1,031,843	1,353,500	2,068,700
Transfers-In	1,514,245	114,000	130,700			-	146,500	146,500	473,900							1,660,745	260,500	604,600
Bond Proceeds						-	-			4,568						4,568		
TOTAL REVENUES	18,743,824	16,156,160	19,157,469	1,347,264	3,100,453	3,201,200	556,974	574,700	890,300	6,986,445	6,118,800	6,263,700	4,993,420	4,392,500	4,699,000	32,627,927	30,342,613	34,211,669
EXPENDITURES BY OBJECT																		
Personnel Services	8,722,292	7,142,633	7,606,227	85,000	2,523,600	2,562,854	960	900	900	791,466	833,148	829,981	2,185,400	2,342,399	2,386,829	11,785,118	12,842,680	13,386,791
Supplies	1,209,077	1,023,583	1,108,917		121,675	124,650				2,634,967	2,868,050	2,938,000	413,071	449,700	451,400	4,257,115	4,463,008	4,622,967
Services	5,570,956	5,559,870	5,608,220		303,300	296,100	-	-	30,000	551,405	559,600	720,000	900,980	1,227,600	975,400	7,023,341	7,650,370	7,629,720
Insurance	85,156	66,990	68,185		19,200	18,750				33,900	33,900	34,560	98,600	98,600	100,300	217,656	218,690	221,795
Education & Training	165,220	178,285	194,970		32,250	26,000										165,220	210,535	220,970
Capital Outlay	1,371,157	2,008,115	4,097,050		85,365	242,900				-	362,000	331,500	-	784,000	283,000	1,371,157	3,239,480	4,954,450
Depreciation										1,098,664	-	-	1,104,360	-	-	2,203,024		
Refunds and Other	-	-	-															
Bond/Debt Expense							394,250	402,150	395,450	183,273	1,331,175	1,315,000	10,533	-	-	588,056	1,733,325	1,710,450
Transfers Out	146,500	146,500	473,900	1,377,534	-	-	133,948	111,500	129,200							1,657,982	258,000	603,100
TOTAL EXPENDITURES	17,270,358	16,125,976	19,157,469	1,462,534	3,085,390	3,271,254	529,158	514,550	555,550	5,293,675	5,987,873	6,169,041	4,712,944	4,902,299	4,196,929	29,268,669	30,616,088	33,350,243
Excess Revenues Over Expenditures	1,473,466	30,184	-	(115,270)	15,063	(70,054)	27,816	60,150	334,750	1,692,770	130,927	94,659	280,476	(509,799)	502,071	3,359,258	(273,475)	861,426

2019 FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2016	Actual 2017	Amended 2018	Approved 2019
Revenue Summary				
General Fund	17,891,726	18,743,824	16,156,160	19,157,469
Ambulance Fund	1,328,671	1,347,264	3,100,453	3,201,200
Capital Projects Fund	157,538	162,458	171,500	493,900
EDC Funds	697	879	1,200	1,200
Debt Service Fund	6,946,776	393,637	390,500	395,200
Sewer Fund	4,630,324	4,993,420	4,392,500	4,699,000
Water Fund	6,513,798	6,986,445	6,118,800	6,263,700
Total Revenue	**37,469,530**	**32,627,927**	**30,331,113**	**34,211,669**
Expenditures Summary				
Township Board	89,224	94,751	97,405	100,608
Manager's Office	317,901	356,473	517,954	534,014
Clerk	568,971	501,244	563,919	463,421
Information Technology	242,700	287,248	292,049	280,135
Accounting/Treasurer	527,835	546,180	576,420	884,537
Assessing	545,735	558,321	632,891	647,364
Township Hall & Grounds	427,926	437,004	509,841	702,526
General Activity	1,539,249	810,125	819,110	913,060
Cemetery Activity	200,340	181,640	189,550	296,996
Police Activity	3,110,375	3,127,141	3,228,030	3,291,385
Fire	2,212,834	2,156,162	2,238,519	2,425,238
Fire - LGRFA	397,788	423,074	549,047	575,401
Emergency Operations Center (EOC)	17,978	18,200	18,500	16,400
Building	617,470	647,404	702,045	742,241
Public Works (Recycling)	74,052	83,966	98,265	87,874
Drains Activity	246,599	202,917	242,650	210,500
Roads Activity	330,759	573,907	960,000	2,623,000
Engineering Activity	355,293	413,553	430,171	441,501
Street Lighting Activity	584,311	575,819	598,465	651,060
Ambulance Activity	2,613,879	2,927,354	-	-
Planning	344,756	348,410	384,464	375,746
Parks & Recreation	1,531,377	1,750,752	2,220,920	2,602,305
EDC Activity	100,356	102,211	109,261	112,157
Capital Improvement Transfer	146,500	146,500	146,500	180,000
Total General Fund Expenditures	**17,144,208**	**17,270,356**	**16,125,976**	**19,157,469**

2019 FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2016	Actual 2017	Amended 2018	Approved 2019
Ambulance Fund	1,268,281	1,462,534	3,085,390	3,271,254
Capital Projects Fund	58,764	133,948	111,500	129,200
EDC Funds	19	960	900	30,900
Debt Service Fund	6,946,608	394,250	402,150	395,450
Sewer Fund	4,632,192	4,712,944	4,902,299	4,196,929
Water Fund	5,320,804	5,293,675	5,987,873	6,169,041
Total Expenditures - All Funds	**35,370,876**	**29,268,667**	**30,616,088**	**33,350,243**



DELTA TOWNSHIP
2019 PERSONNEL SCHEDULE

Cost Center	Position	Actual 2016	Actual 2017	Actual 2018	Approved 2019
101	**Trustees**				
	Supervisor - PT	*1*	*1*	*1*	*1*
	Trustees - PT	*4*	*4*	*4*	*4*
	Total Part-time	*5*	*5*	*5*	*5*
	Total FTE	**2.5**	**2.5**	**2.5**	**2.5**
172	**Manager's Office**				
	Township Manager	1	1	1	1
	Deputy Township Manager	1	1	1	1
	Human Resources Generalist	1	1	1	1
	Department Assistant	1	1	1	1
	Total Full-time	4	4	4	4
	Total FTE	**4**	**4**	**4**	**4**
215	**Clerk's Office**				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Assistant	2	2	2	2
	Total Full-time	4	4	4	4
	Total FTE	**4**	**4**	**4**	**4**
228	**Information Technology**				
	Technology Director (GIS/IT Administrator)	1	1	1	1
	Network Administrator (GIS/IT Tech; Systems Engineer)	0.5	0.5	0.5	0.5
	Total Full-time	1.5	1.5	1.5	1.5
	Total FTE	**1.5**	**1.5**	**1.5**	**1.5**
253	**Accounting/Treasurer**				
	Township Treasurer - PT	*1*	*1*	*1*	*1*
	Finance Director	1	1	1	1
	Account Clerk II	2	2	2	2
	Accountant	2	2	2	2
	Total Full-time	5	5	5	5
	Total Part-time	*1*	*1*	*1*	*1*
	Total FTE	**5.5**	**5.5**	**5.5**	**5.5**

DELTA TOWNSHIP
2019 PERSONNEL SCHEDULE

Cost Center	Position	Actual 2016	Actual 2017	Actual 2018	Approved 2019
257	**Assessing Department**				
	Assessing Director	1	1	1	1
	Deputy Assessing Director	1	1	1	1
	Appraiser I	1	1	1	1
	Appraiser II	1	1	1	1
	Department Assistant	1	1	1	1
	Total Full-time	5	5	5	5
	Total FTE	**5**	**5**	**5**	**5**
265	**Township Hall & Grounds**				
	Custodian I	2	2	2	2
	Custodian II	1	1	1	1
	Total Full-time	3	3	3	3
	Total FTE	**3**	**3**	**3**	**3**
276	**Cemetery**				
	Facilities (Cemetery) Maintenance Supervisor	0.5	0.5	0.5	0.5
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	1.5	1.5	1.5	1.5
	Total FTE	**1.5**	**1.5**	**1.5**	**1.5**
336	**Fire Department**				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	Fire Inspector	1	1	1	1
	EMS/Training Captain	1	1	1	1
	Department Assistant	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	3	3	6	6
	Engineer	6	6	3	3
	Paramedic/Firefighter	1	1	0	0
	Firefighter/EMT - PT	*18*	*18*	*5*	*5*
	Total Full-time	17	17	16	16
	Total Part-time	*18*	*10*	*5*	*5*
	Total FTE	**26**	**22**	**18.5**	**18.5**
336.333	**Fire Department (LGRFA)**				
	Paramedic/Firefighter	3	3	6	6
	Firefighter/EMT - PT	*3*	*3*	*0*	*0*
	Total Full-time	3	3	6	6
	Total Part-time	*3*	*3*	*0*	*0*
	Total FTE	**4.5**	**4.5**	**6**	**6**

DELTA TOWNSHIP
2019 PERSONNEL SCHEDULE

Cost Center	Position	Actual 2016	Actual 2017	Actual 2018	Approved 2019
721	**Planning Department**				
	Planning Director	1	1	1	1
	Assistant Director (Senior Planner)	1	1	1	1
	Planner	1	1	1	1
	Total Full-time	3	3	3	3
	Total FTE	**3**	**3**	**3**	**3**
371	**Building Department**				
	Department (Administrative) Assistant	1	1	1	1
	Building Inspector	1	1	1	1
	Mechanical/Plumbing Inspector	1	1	1	1
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	Total Full-time	6	6	6	6
	Total Part-time	*0*	*0*	*0*	*0*
`	**Total FTE**	**6**	**6**	**6**	**6**
447	**Engineering Department**				
	Department Assistant	1	1	1	1
	Engineering Technician	1	1	1	1
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Engineer	1	1	1	1
	Engineer (PT)	*1*	*0*	*0*	*0*
	Total Full-time	3.5	3.5	3.5	3.5
	Total Part-time	*2*	*0*	*1*	*1*
	Total FTE	**4.5**	**3.5**	**4**	**4**
728	**Economic Development (Division)**				
	Economic Development Coordinator	1	1	1	1
	Total Full-time	1	1	1	1
	Total FTE	**1**	**1**	**1**	**1**
442	**Recycling**				
	Parks Maintenance Worker - PT	*2*	*2*	*2*	*2*
	Total Part-time	*2*	*2*	*2*	*2*
	Total FTE	**1**	**1**	**1**	**1**

DELTA TOWNSHIP
2019 PERSONNEL SCHEDULE

Cost Center	Position	Actual 2016	Actual 2017	Actual 2018	Approved 2019
210-651	**Ambulance***				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	0.5	0.5	0.5	0.5
	Lieutenant	0	3	0	0
	Engineer	6	3	6	6
	Paramedic/Firefighter	14	14	18	18
	Firefighter/EMT - PT	0	0	5	5
	Total Full-time	21	21	25	25
	Total Part-time	*0*	*0*	*5*	*5*
	Total FTE	**21**	**21**	**27.5**	**27.5**
751	**Parks & Recreation**				
	Parks/Recreation/Cemeteries Director	1	1	1	1
	Placemaking/Special Events (Recreation) Coordinator	1	1	1	1
	Parks & Recreation (Programmer) Administrator	1	1	1	1
	Recreation Specialist	1	1	1	1
	Facilities (Parks) Maintenance Supervisor	0.5	0.5	0.5	0.5
	Parks Maintenance Crew Leader	1	1	1	2
	Parks Maintenance Worker	2	2	2	2
	Recreation Projects Coordinator	1	1	0	0
	Department Assistant	0	0	1	1
	Parks Maintenance Worker - PT	0	0	*1*	*1*
	Senior Activities Coordinator - PT	*1*	*1*	*1*	*1*
	Clerk Typist - PT	*2*	*2*	*1*	*1*
	Aquatics Coordinator - PT	*1*	*1*	*1*	*1*
	Lifeguard - PT	*11*	*11*	*11*	*11*
	Total Full-time	8.5	8.5	8.5	9.5
	Total Part-time	*15*	*15*	*15*	*15*
	Total FTE	**16**	**16**	**16**	**17**
	General Fund - Full-time	**87**	**87**	**68**	**69**
	General Fund - Part-time	***46***	***36***	***29***	***29***
	General Fund - Total FTE	**110**	**105**	**81.5**	**81.5**
	Ambulance Fund - Full-time	**0**	**0**	**25.5**	**25.5**
	Ambulance Fund - Part-time	**0**	**0**	**5**	**5**
	Ambulance Fund - Total FTE	**0**	**0**	**28**	**28**

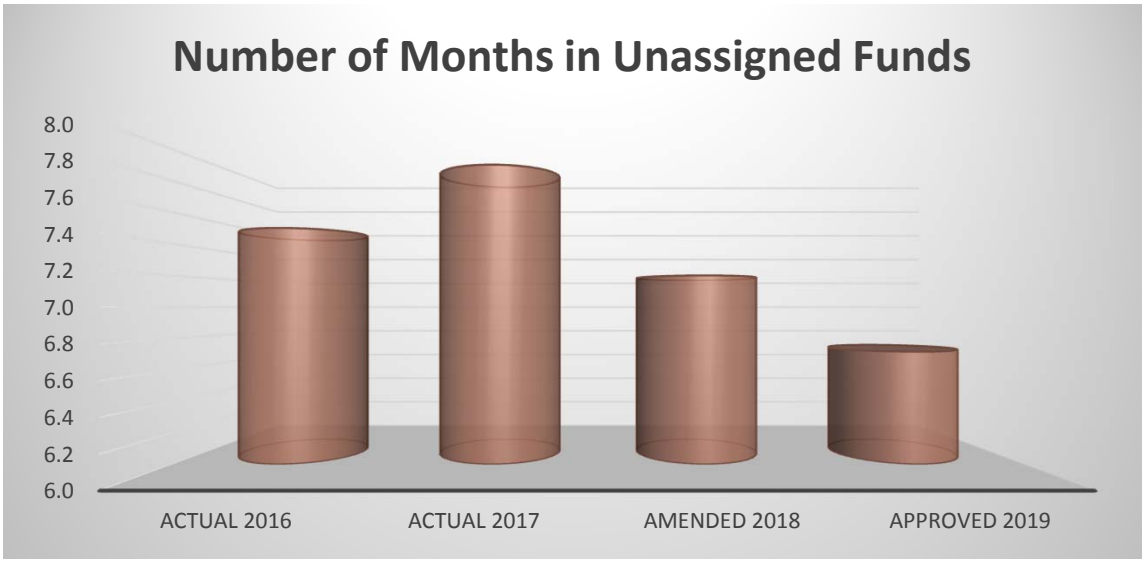
** For 2018 all Ambulance activity have been moved to Fund 210 -Special Revenue

DELTA TOWNSHIP
2019 PERSONNEL SCHEDULE

Cost Center	Position	Actual 2016	Actual 2017	Actual 2018	Approved 2019
590-527	**Sewer Division**				
	Utilities Director	0.5	0.5	0.5	0.5
	Department Assistant	1	1	1	1
	Deputy Utility Director	1	1	1	1
	Operations/Maintenance Supervisor	1	1	1	1
	Collection System Supervisor	1	1	1	1
	Water Quality Inspector (Comm./Indust. Spec)	0.5	0.5	0.5	0.5
	Water/Wastewater (Mechanic) Operator Crew Leader	1	1	1	1
	Water/Wastewater (Mechanic) Operator	14.5	14.5	14.5	14.5
	Mechanic Maintenance Technician	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Control Systems Assistant	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Storm Water Specialist/Construction Inspector	0.5	0.5	0.5	0.5
	Total Full-time	24	24	24	24
	Total Part-time	*2*	*2*	*2*	*2*
	Total FTE	**25**	**25**	**25**	**25**
591-536	**Water Division**				
	Utilities Director	0.5	0.5	0.5	0.5
	Distribution System Supervisor	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Department Assistant	1	1	1	1
	Water/Wastewater (Mechanic) Operator	2.5	2.5	2.5	2.5
	Water Quality Inspector (Comm./Indust. Spec)	0.5	0.5	0.5	0.5
	Water Construction Foreman	1	1	1	1
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Total Full-time	7.5	7.5	7.5	7.5
	Total Part-time	*1*	*1*	*1*	*1*
	Total FTE	**8**	**8**	**8**	**8**
	ALL FUNDS FULL-TIME	**118.5**	**118.5**	**125.0**	**126.0**
	ALL FUNDS PART-TIME	**49**	**39**	**37**	**37**
	ALL FUNDS TOTAL FTE	**143**	**138**	**143.5**	**144.5**

CALCULATION OF SIX MONTH OPERATING POLICY:

	Actual 2016	Actual 2017	Amended 2018	Approved 2019
TOTAL EXPENDITURES	17,144,208	17,270,356	16,125,976	19,157,469
Less: Capital Outlay/Transfers	(146,500)	(146,500)	(146,500)	(180,000)
Drain Improvements	(246,599)	(202,917)	(242,650)	(210,500)
Road Improvements	(330,759)	(573,907)	(960,000)	(2,623,000)
Ambulance Activity	(2,613,879)	(2,927,354)	-	-
TOTAL OPERATING	**13,806,471**	**13,419,678**	**14,776,826**	**16,143,969**
Six Months Operating Expenses	6,903,236	6,709,839	7,388,413	8,071,985
Projected Unassigned Fund Balance	8,593,656	8,845,526	8,875,710	8,875,710
Actual # of Mos. in Unassigned	**7.5**	**7.9**	**7.2**	**6.7**



DELTA TOWNSHIP FUND STRUCTURE

The accounts of the township are organized by funds, each of which is considered as a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriated. Government resources are allocated to, and accounted for individual funds based upon the purpose for which they are to be spent, and the means by which spending activities are controlled. The various funds in this report are grouped into three (3) fund categories: Governmental, Proprietary, and Fiduciary.

Governmental Funds: The governmental fund category includes the General Fund, Special Revenue Fund, Long-term Debt Fund, and Capital Projects Fund. All governmental funds of the township have been appropriated in the 2019 budget. Major Governmental funds include the General Fund and Paramedic Fund.

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

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

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

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

Proprietary Funds *(Enterprise/Internal Service Funds)*: The propriety fund category includes the Enterprise Funds. All propriety funds of the township have been appropriated in the 2019 budget.

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

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

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

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

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

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

Fund #	*Fund Name*	2018 Est. Fund Balance	2019 Budgeted Revenue	2019 Budgeted Expenditures	2019 Est. Fund Balance
GENERAL FUND					
101	Unassigned	8,875,710	19,157,469	19,157,469	8,875,710
101	Assigned/Restricted	6,749,607			6,749,607
		15,625,317			15,625,317
SPECIAL REV. FUNDS					
210	Ambulance Fund	1,937,585	3,100,453	3,085,390	1,952,648
244	Economic Development Corp. Fund	95,890	1,200	53,900	43,190
	Total Special Revenue Funds	2,033,475	3,101,653	3,139,290	1,995,838
OTHER FUND TYPES					
404	Capital Projects Fund	1,787,279	493,900	129,200	2,151,979
301	General Debt Fund	34,132	395,200	395,450	33,882
Total Fund Balance - All Governmental Funds		**19,480,203**	**23,148,222**	**22,821,409**	**19,807,016**

DELTA TOWNSHIP FINANCIAL POLICIES

Budget Document Policy

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

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

Balanced Budget

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

Township Budget Requirements

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

Accounting, Auditing, and Financial Reporting

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

Investment Policy

Surplus funds of the township will be invested according to Michigan Township law, and the Delta Township internal investment policy. Funds will be invested with the following priorities: safety, liquidity, and yield. Monthly investment reports including investment holdings and investment yields will be prepared by the Finance Director. These reports will be presented to the Township Manager on a monthly basis. This policy was updated during 2016.

Capitalization Policy

This policy is a guideline for management to track and report fixed assets. Assets purchased for more than $5,000 with a useful life greater than one year are recognized as fixed assets, and capitalized on an annual basis.

DELTA TOWNSHIP BUDGET PROCESS

Delta Township's fiscal year is based on the calendar year January 1 through December 31. The Township follows GAAP (Generally Accepted Accounting Principals) guidelines to account for all funds. GAAP requires using the modified accrual basis of accounting for all governmental funds, and the accrual basis of accounting for proprietary funds. Delta Township uses the modified accrual basis of accounting to budget ALL funds. Therefore, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays, and debt service payments are not reported as expenditures in the current year, but allocations are made for depreciation and amortization expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. These types of differences occur in both the Sewer Fund and Water Fund for the 2019 budget.

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

To prepare the budget the following steps are taken:

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

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

- Any changes made to the requested amounts are incorporated in to the workbooks.
- A new change in net assets number is calculated. The remaining schedules, graphs, and/or charts are then prepared. The Finance Director will then review the budget documents with the Township Manager.
- By September 1st of each year the preliminary budget is delivered to the Township Board for review. A copy is placed in the Clerk's office to be available to the public for citizen review.
- Meetings of the Township Board are then scheduled to discuss items in the proposed budget.
- The final draft of the budget is then prepared and a public hearing set. The Township Board must formally adopt the proposed budget for the following year before the end of the current fiscal year. All required publications and a public hearing are scheduled accordingly.
- The Township adheres to the State of Michigan Charter Township Act; Act 359 as amended, and the State of Michigan Uniform Budgeting and Accounting Act; Public Act 2 of 1968 as amended.
- Upon adoption by the Township Board, the final adopted version of the budget is prepared with any changes made prior to or at adoption. The budget is then provided in digital format on the Township's intranet and is accessible to all departments for their use in the upcoming year.
- If at any time an adjustment or amendment is required to the current budget, a supplemental budget appropriation is presented to the Township Board for approval at a public Board meeting. All budget adjustments are completed with formal Township Board approval.

The Township Board has two self-imposed budget requirements for the General Fund:

- First; capital improvements; including transfers to reserves, roads, and drain improvements must equal ten percent (10%) of the General Fund operating budget.
- Second; the General Fund unassigned fund balance must be equal to six months operating expenses.

While the Township has spent a considerable amount of time on the 2019 Budget, we continue to review and project long term revenues and expenditures. The Township is committed to continue its long history of fiscal responsibility and balanced budgets. We have and will continue to fund future liabilities, such as OPEB, out of current budgets.

While this document contains a detailed projection of 2019, Management consistently looks out three to five years and uses these projections to help make current decisions.

BUDGET CALENDAR
FISCAL YEAR 2019

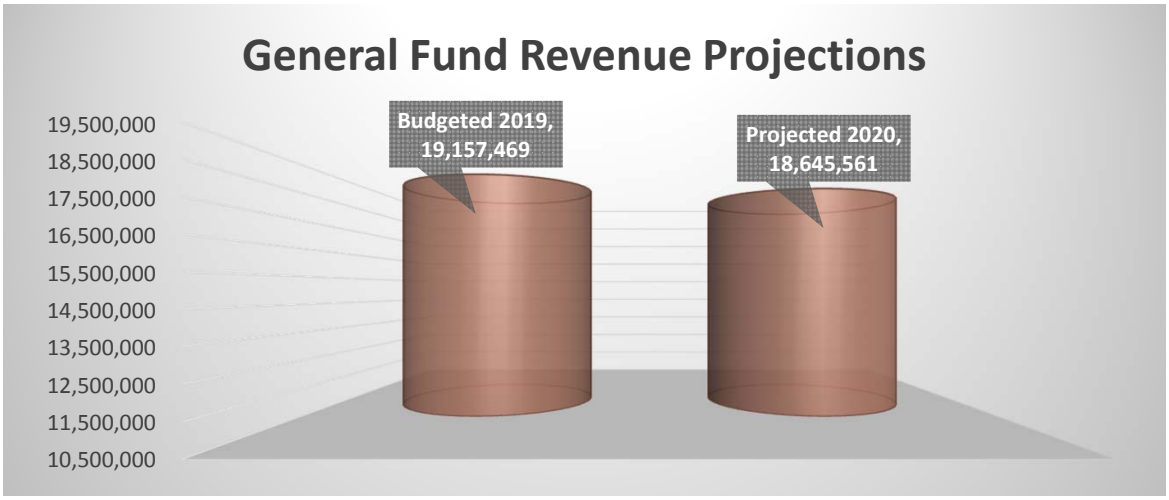
DATE	ACTION
Tuesday, July 10, 2018	**Finance Director reviews budget procedures with Department Directors and sends budget calendar.**
Monday, July 16 through Friday, August 3, 2018	**Department Directors prepare departmental budget requests.**
Monday, July 16 through Friday, August 10, 2018	**Department Directors prepare written reports of measurable goals and objectives for 2019.**
Monday, August 13 through Friday August 17, 2018	**Finance Director and Twp. Mgr. review budget requests with Directors. After meetings the F.D. prepares preliminary budget document to review with Township Manager. After that review, a preliminary budget request document is created.**
Tuesday, September 4, 2018	**Preliminary budget document is delivered to the Township Board.**
Monday, September 10 and Monday, October 8, 2018	**Staff reviews proposed budget document with Township Board.**
No later than Friday, September 28, 2018	**Tax levy for the 2018 winter tax roll is forwarded to Eaton County Clerk.**
Monday, October 15, 2018	**Township Board sets a public hearing for the FY 2019 budget proposal.**
Monday, November 12, 2018	**Township Board adopts FY 2019 budget.**
Tuesday, January 1, 2019	**New budget year begins.**

GENERAL FUND REVENUE PROJECTIONS
Projected Fund Revenues

Acct #	***Description***	**Approved 2019**	**Projected 2020**
404	Current Taxes - Real	6,240,500	6,427,715
410	Current Taxes - Personal	932,700	960,681
426	Other Tax Related Revenue	940,000	860,000
427	Mobile Home Space Tax	1,100	1,100
437	Industrial Facilities Tax	48,200	49,646
445	Penalties	20,000	20,000
447	Administration Fees	649,000	655,000
454	Drain Layers Licenses	500	500
456	Sign Permits	4,500	4,500
465	Cable TV Fees	521,000	515,000
468	Telecommunication Act Fees	14,000	14,000
475	Other Business/License Permits	3,500	3,500
477	Building Permits	375,000	380,000
478	Burial Permits	44,000	45,000
479	Heating/Air Conditioning Permits	120,000	120,000
480	Plumbing Permits	70,000	70,000
481	Sewer Permits	5,000	5,000
482	Storm Drain Permits	1,000	1,000
483	Electrical Permits	120,000	120,000
486	LBWL Franchise Fees	1,700,000	1,900,000
490	Tent Permits	750	750
529	Federal Grants - Other	699,000	250,000
569	State Grants	1,039,200	500,000
574	State Revenue Sharing	2,812,009	2,896,369
580	Contributions - Other Local Units	356,700	360,000
607	Rental Registration	98,000	98,000
608	Rezoning Application Fees	12,000	12,000
609	Z.B.A. Fees	1,000	1,000
614	Passport Fees	48,000	40,000
625	Ambulance - LGRFA	188,000	188,000
627	Photo Copying	600	600
628	Weed Cutting	5,500	5,500
629	Inspection Fees	15,000	15,000
641	Other Charges for Services Rendered	578,000	578,000
643	Cemetery Lots	20,000	20,000
651	Use & Admission Fees	25,000	25,000
651.001	Youth Sports Fees	49,450	60,000

GENERAL FUND REVENUE PROJECTIONS
Projected Fund Revenues

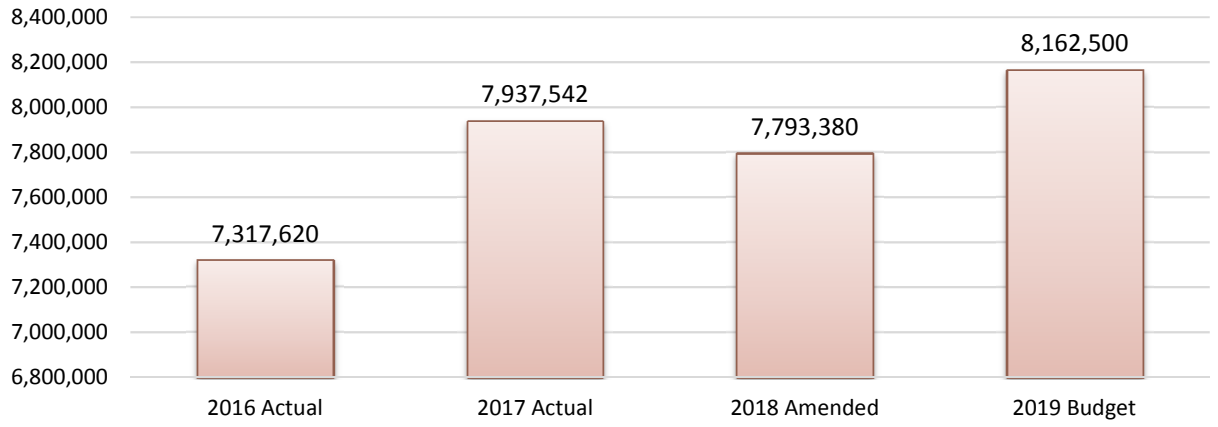
Acct #	***Description***	**Approved 2019**	**Projected 2020**
651.002	Adult Sports Fees	46,900	50,000
651.003	Aquatic Fees	79,400	75,000
651.004	Special Events	12,000	12,000
652	Enrichment Center Fees	31,000	32,000
653	Recycling Fees	17,000	17,000
656	Ordinance Fines	115,000	115,000
665	Investment Income	260,000	286,000
666	Interest S/A	200	200
667	Rents	65,000	65,000
672	Special Assessments	581,560	590,000
673	Sale of Fixed Assets	2,000	2,000
675	Contributions - Private	17,500	17,500
675.015	Contributions - Delta Rocks!	7,000	7,000
694	Other Miscellaneous	2,000	2,000
694.001	Other Fire Revenue	30,000	30,000
694.002	Other Fire Revenue - Live Fire Training	2,000	2,000
699	Appropriations Transfers - In	130,700	140,000
	Total General Fund Revenues	19,157,469	18,645,561



GENERAL FUND REVENUES
2019 BUDGET

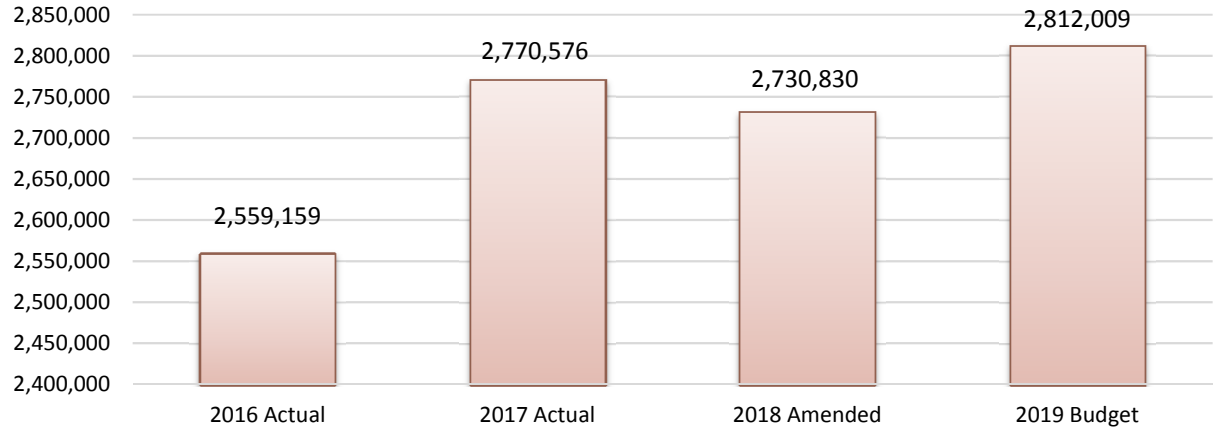
Property Tax Revenue

The Township's major source of revenue in the General Fund is generated by property taxes. Property taxes make up 48% of total General Fund revenues for 2019. The tax revenue calculation is based on a relationship between a specific tax levy and the taxable value of all property in the Township, both real and personal. For 2019, the General Fund will levy 4.9287 mills on property resulting in tax revenue of $6,803,280. In addition to the property taxes levied by the Township, Delta receives tax revenue from the City of Lansing due to an agreement entered in to by the two units of government. Public Act 425 of 1984, allows two or more local units to transfer property for the purpose of the taxes they levy on certain properties, including property owned by General Motors Corporation, to the Township. Budgeted revenue for 2019 from these agreements is $940,000. This is based upon the taxable value of the properties associated with these agreements. The increase from prior year is due to the significant investment made by General Motors in the Delta plant.



State Revenue Sharing

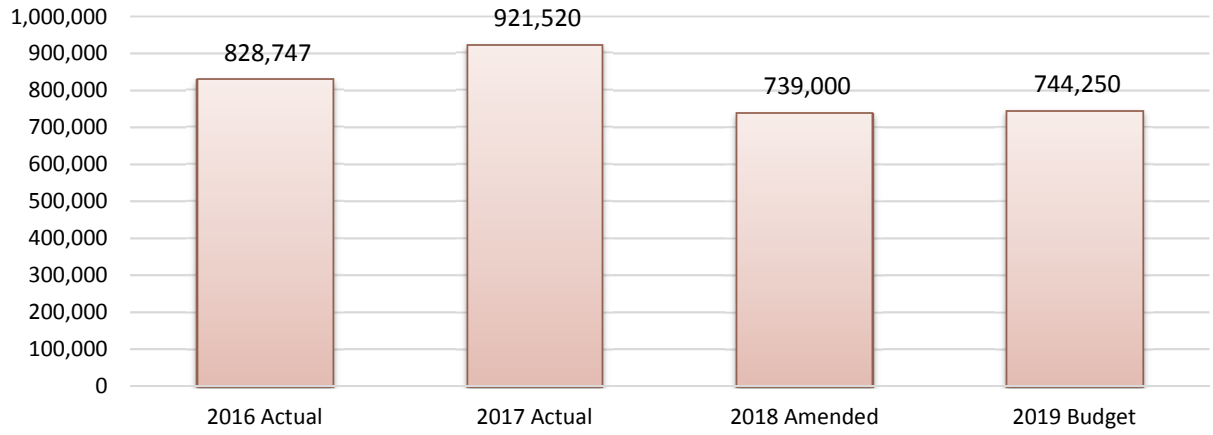
For 2019, the State of Michigan projects a 2.9% increase in state revenue sharing for Delta Township.



GENERAL FUND REVENUES
2019 BUDGET

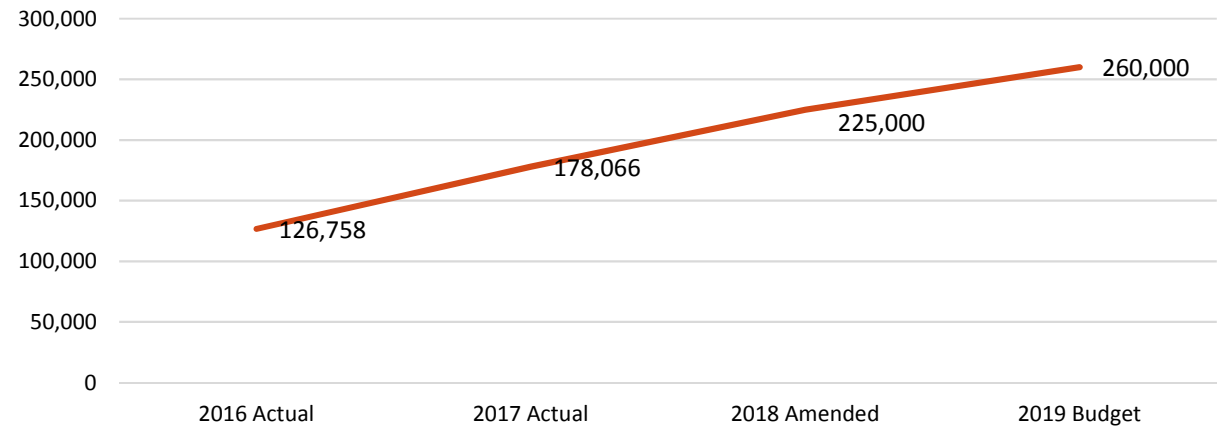
Licenses and Permits

This revenue source represents fees charged by the Township Building Department to individuals and businesses that build new structures, or make improvements to existing structures. New structures that require permits include: new construction, garages, sheds, decks, and porches. Building improvements that require permits include: air condition/furnace replacement, electrical modifications, plumbing modifications, and several other types of property improvements due to the improving economy. While we don't anticipate any large industrial projects for 2019, we do feel building permit revenues will remain strong due to the increase in home remodeling activity experienced so far in 2018.



Investment Income

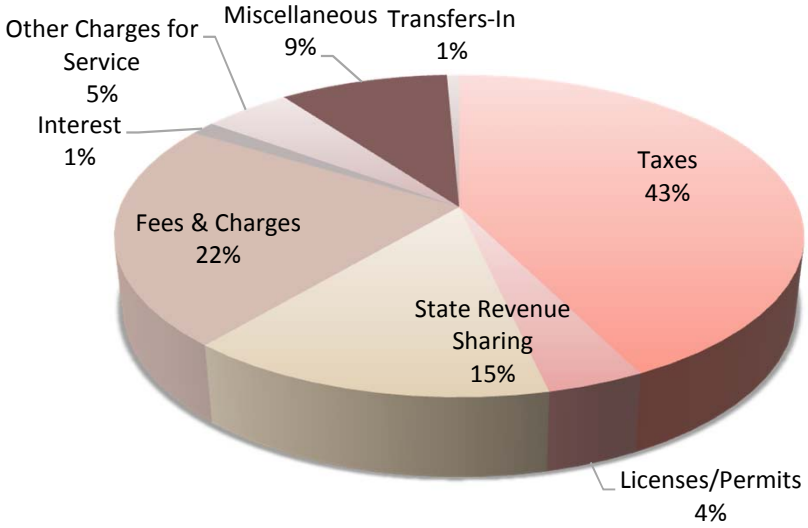
The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy revised by the Township Board in 2016. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current market conditions appear to be slowly improving. We anticipate a return of 2.0% for 2019.



GENERAL FUND REVENUES
2019 BUDGET

Total General Fund Revenue

The proposed 2019 budget reflects an overall General Fund Revenue decrease of 12%. This is due to projected increases in taxes, grant revenue, state revenue sharing, and a full year of Lansing Board of Water & Light franchise fee revenues.



Sources of General Fund Revenues by Percentage

DELTA TOWNSHIP

SUMMARY OF TRANSFERS TO GENERAL FUND

Activity	Reason for Transfer	Transfer From	Actual 2017	Budget 2018	Approved 2019
Fire Department	Replacement Vehicle	C.P.	18,000	38,000	
Building Department	Replacement Vehicles	C.P.	21,000	22,500	46,200
Parks & Recreation	Department Outdoor Equip.	C.P.	38,000	51,000	82,000
Clerk's Office	Precinct Computers	C.P.	99,000		
Total Capital Projects Transfer to General Fund			176,000	111,500	128,200
Reimbursement for Ambulance Activity Expenses		Ambulance	1,520,700		
Cemetery Perpetual Care Interest		Cemetery P/C	1,000	2,500	2,500
Reserved Fund Balance Transfer			-	-	-
TOTAL TRANSFERS TO GENERAL FUND			**1,697,700**	**114,000**	**130,700**

GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000

Acct#	*Description*		Approved 2019
404	**Current Taxes - Real**		**6,240,500**
	Includes 60k for MTT refunds.		
410	**Current Taxes - Personal**		**932,700**
426	**Other Tax Related Revenue**		**940,000**
	425 Agreements	**760,000**	
	Income Tax	**180,000**	
427	**Mobile Home Space Tax**		**1,100**
437	**Industrial Facilities Tax**		**48,200**
445	**Penalties and Interest**		**20,000**
447	**Administration Fees**		**649,000**
454	**Drain Layers Licenses**		**500**
456	**Sign Permits**		**4,500**
465	**Cable TV Fees**		**521,000**
	Comcast	**445,000**	
	MI Bell	**76,000**	
468	**Telecommunications Act Fees**		**14,000**
	Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.		
475	**Other Business Licenses and Permits**		**3,500**
	Vendor licenses and liquor transfer licenses.		
477	**Building Permits**		**375,000**
478	**Burial Permits**		**44,000**
479	**Heating and Air Conditioning Permits**		**120,000**

GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000

Acct#	*Description*		Approved 2019
480	**Plumbing Permits**		**70,000**
481	**Sewer Permits**		**5,000**
482	**Storm Drain Permits**		**1,000**
483	**Electrical Permits**		**120,000**
	Fees are charged for the inspection of electrical installations by contractors.		
486	**Franchise Fees**		**1,700,000**
	LBWL Franchise Fees (quarterly).		
490	**Tent Permits**		**750**
529	**Grant Revenue**		**699,000**
	Old Lansing Road Bike Lanes	**520,000**	
	SAFER Grant	**179,000**	
569	**State Grants**		**1,039,200**
	Delta Mills Canoe Launch	**237,500**	
	Emergency Management Grant	**24,000**	
	Old River Trail Pathway (DRN - 298,000 TAP - 416,700)	**715,200**	
	Mt. Hope Connector Pathway Grant	**62,500**	
574	**State Revenue Sharing**		**2,812,009**
	Constitutional	**2,700,000**	
	CVTRS	**85,826**	
	CVTRS Supplemental	**26,183**	
580	**Contributions - Other Local Units**		**356,700**
	Eaton County Resource Recovery	**26,500**	
	LGRFA Agreement	**311,200**	
	LGRFA Mowing	**1,000**	
	LGRFA Administration Services Contract	**6,000**	
	Delhi Assessing	**12,000**	
607	**Rental Registration**		**98,000**

GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000

Acct#	*Description*		Approved 2019
608	**Rezoning Application Fees**		13,000
614	**Passport Fees**		48,000
625	**Ambulance - Looking Glass Regional Fire Authority**		188,000
627	**Photo Copying**		600
628	**Weed Cutting**		5,500
629	**Inspection Fees**		15,000
641	**Other Charges for Services Rendered**		578,000
	Accounting Charges to Water/Sewer	310,000	
	Administration Fee Charged to Water/Sewer Funds	200,000	
	Monument Footings and Passport Revenue	8,000	
	Library Reimbursement Charges (Acctg., H.R., P&R)	30,000	
	Engineering Charges to Utility Funds & Outside Organizations	30,000	
643	**Cemetery Lots**		20,000
651	**Use & Admission Fees**		25,000
	Class fees including dance and exercise.		
651.001	**Youth Sports Fees**		49,450
	Tennis	1,200	
	Golf	2,750	
	Baseball	2,550	
	T-Ball	3,400	
	Soccer	18,000	
	Itty Bitty Soccer	3,500	
	Youth Basketball	6,000	
	Basketball Camp	1,550	
	Flag Football	2,500	
	Youth Jerseys Sales	8,000	

GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000

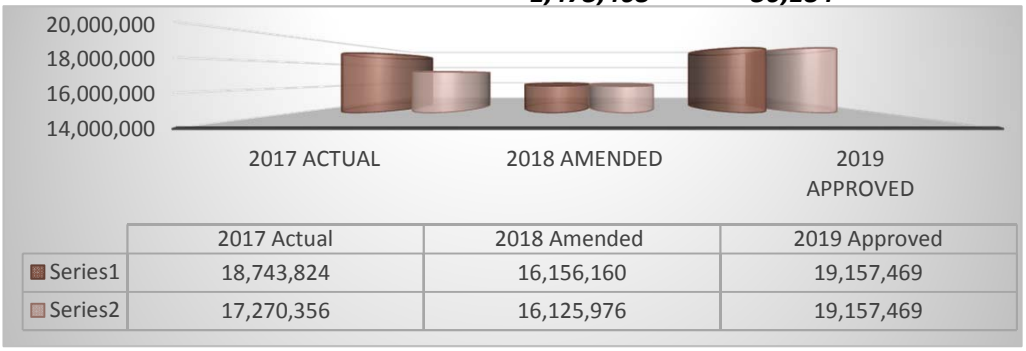
Acct#	*Description*		Approved 2019
651.002	**Adult Sports Fees**		**46,900**
	Kickball	**4,200**	
	Volleyball	**700**	
	Softball	**42,000**	
651.003	**Aquatics Fees**		**79,400**
	Aerobics Cards	**42,750**	
	Lap Swim Cards	**10,500**	
	Drop-in Fees	**1,000**	
	Youth Swim Lessons	**21,000**	
	Adult Lessons	**1,900**	
	Private Swim Lessons	**1,600**	
	Pool Rentals	**650**	
651.004	**Special Events**		**12,000**
652	**Enrichment Center Fees**		**31,000**
	Golf	**1,200**	
	Cards & Bingo	**1,600**	
	Exercise	**7,100**	
	Physical Well-Being	**1,550**	
	Fundraiser	**150**	
	Classes	**19,000**	
	Coffee	**400**	
653	**Recycling Fees**		**17,000**
656	**Ordinance Fees**		**115,000**
	Overnight Parking Tickets	**3,000**	
	Traffic Ticket/Weighmaster Ticket	**112,000**	
665	**Investment Income**		**260,000**
	Estimated earnings of 2.0%.		
666	**Interest - S/A**		**200**
	Interest from GF special assessments.		
667	**Rents**		**65,000**

GENERAL FUND REVENUES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-000

Acct#	*Description*		Approved 2019
672	**Special Assessments** Street Lights from districts.		**581,560**
673	**Sale of Fixed Assets**		**2,000**
675	**Contributions - Private** Fireworks Contributions.		**17,500**
675.015	**Delta Rocks! Revenue**		**7,000**
694	**Other Revenue**		**2,000**
694.001	**Other Fire Revenue** Fire runs billed by Accumed.		**30,000**
694.002	**Other Fire Revenue - Live Fire Training**		**2,000**
699	**Appropriation Transfers-In**		**130,700**
	Cemetery Perpetual Care	**2,500**	
	Transfer from Capital Improvement Fund	**128,200**	
	Total General Fund Revenues		**19,157,469**

GENERAL FUND
2019 BUDGET SUMMARY

	Actual 2017	Amended 2018	Approved 2019
Revenue Summary			
Total General Fund Revenues	**$18,743,824**	**$16,156,160**	**$19,157,469**
Expenditure Summary			
Township Board	94,751	97,405	100,608
Manager's Office	356,473	517,954	534,014
Clerk	501,244	563,919	463,421
Information Technology	287,248	292,049	280,135
Accounting/Treasurer	546,180	576,420	590,637
Assessing	558,321	632,891	647,364
Township Hall & Grounds	437,004	509,841	702,526
General Activity	810,125	819,110	913,060
Cemetery Activity	181,640	189,550	296,996
Police Activity	3,127,141	3,228,030	3,291,385
Fire	2,156,162	2,238,519	2,425,238
Fire - LGRFA	423,074	549,047	575,401
Emergency Operations Center (EOC)	18,200	18,500	16,400
Building	647,404	702,045	742,241
Recycling	83,966	98,265	87,874
Drains Activity	202,917	242,650	210,500
Roads Activity	573,907	960,000	2,623,000
Engineering Activity	413,553	430,171	441,501
Street Lighting Activity	575,819	598,465	651,060
Ambulance Activity**	2,927,354	-	-
Planning	348,410	384,464	375,746
Parks & Recreation	1,750,752	2,220,920	2,602,305
EDC	102,211	109,261	112,157
Capital Improvement Transfer	146,500	146,500	473,900
Total General Fund Expenditures	**$17,270,356**	**$16,125,976**	**$19,157,469**
	1,473,468	***30,184***	**-**



	2017 Actual	2018 Amended	2019 Approved
Series1	18,743,824	16,156,160	19,157,469
Series2	17,270,356	16,125,976	19,157,469

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

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
404	Current Taxes - Real	5,685,989	5,816,173	5,972,200	6,240,500
410	Current Taxes - Personal	674,708	664,607	727,000	932,700
426	Other Tax Related Revenue	807,912	1,357,256	989,000	940,000
427	Mobile Home Space Tax	1,178	1,119	1,100	1,100
437	Industrial Facilities Tax	147,833	98,387	104,080	48,200
445	Penalties	14,202	22,745	18,000	20,000
447	Administration Fees	606,469	633,301	626,900	649,000
454	Drain Layers Licenses	440	350	500	500
456	Sign Permits	4,800	5,065	4,500	4,500
465	Cable TV Fees	559,404	545,565	544,000	521,000
468	Telecommunication Act Fees	15,678	16,732	12,500	14,000
475	Other Business/License Permits	2,675	3,280	4,000	3,500
477	Building Permits	430,175	421,483	380,000	375,000
478	Burial Permits	41,039	55,610	38,000	44,000
479	Heating/Air Conditioning Permits	116,151	127,573	105,000	120,000
480	Plumbing Permits	62,261	83,835	60,000	70,000
481	Sewer Permits	8,035	7,290	5,000	5,000
482	Storm Drain Permits	1,537	1,350	1,000	1,000
483	Electrical Permits	160,234	214,634	140,000	120,000
486	LBWL Franchise Fees	-	-	-	1,700,000
490	Tent Permits	1,400	1,050	1,000	750
529	Federal Grants - Other	-	35,998	688,000	699,000
569	State Grants	50,287	62,800	357,000	1,039,200
574	State Revenue Sharing	2,559,159	2,770,576	2,730,830	2,812,009
580	Contributions - Other Local Units	451,155	459,387	337,700	356,700
607	Rental Registration	87,853	87,490	90,000	98,000
608	Rezoning Application Fees	21,625	11,915	14,000	12,000
609	Z.B.A. Fees	1,050	2,050	1,000	1,000
613	Platting Fees	3,400	1,860	-	-
614	Passport Fees	41,401	53,953	38,000	48,000
625	Fees - Other/Ambulance	1,223,291	1,369,029	-	-
625.010	Fees - Other/Ambulance/Resident	207,094	177,943	-	-
625	Ambulance - LGRFA	160,876	175,797	180,000	188,000
627	Photo Copying	714	577	600	600
628	Weed Cutting	5,844	5,026	5,500	5,500
629	Inspection Fees	33,753	17,422	15,000	15,000
641	Other Charges for Services Rendered	570,406	570,503	572,000	578,000

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

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
643	Cemetery Lots	22,338	33,164	18,500	20,000
650	Sales - Other	77	240	100	-
651	Use & Admission Fees	20,518	25,012	14,500	25,000
651.001	Youth Sports Fees	80,259	62,125	57,420	49,450
651.002	Adult Sports Fees	61,945	54,658	55,520	46,900
651.003	Aquatic Fees	64,161	74,707	80,185	79,400
651.004	Special Events	13,132	13,271	11,000	12,000
652	Enrichment Center Fees	25,018	34,849	26,060	31,000
653	Recycling Fees	17,463	21,559	17,000	17,000
656	Ordinance Fines	118,797	116,205	112,000	115,000
665	Investment Income	126,758	178,066	225,000	260,000
666	Interest S/A	-	206	-	200
667	Rents	89,475	80,808	65,000	65,000
672	Special Assessments	534,215	530,078	534,465	581,560
673	Sale of Fixed Assets	4,451	40,267	4,000	2,000
675	Contributions - Private	16,318	16,555	16,500	17,500
675.009	Contributions - Fire	-	2,974	-	-
675.015	Contributions - Delta Rocks!	7,909	7,731	7,000	7,000
676	Reimbursements	46,136	37,253	27,500	-
677	Scholarships - P&R	823	1,509	-	-
694	Other Miscellaneous	1,959	12,462	2,000	2,000
694.001	Other Fire Revenue	33,410	5,847	5,000	30,000
694.002	Other Fire Revenue - Live Fire Training	-	302	-	2,000
699	Appropriations Transfers - In	1,244,161	1,514,245	114,000	130,700
	Total General Fund Revenues	**$ 17,891,726**	**$ 18,743,824**	**$ 16,156,160**	**$ 19,157,469**

Summary				
Taxes	7,317,620	7,937,542	7,793,380	8,162,500
Licenses/Permits	828,747	921,520	739,000	744,250
State Revenue Sharing	2,559,159	2,770,576	2,730,830	2,812,009
Fees & Charges	4,029,975	4,167,841	2,537,150	4,314,410
Interest	126,758	178,272	225,000	260,200
Other Charges for Service	1,021,638	1,030,130	909,800	934,700
Miscellaneous	163,668	223,698	1,107,000	1,798,700
Transfers - In	1,244,161	1,514,245	114,000	130,700
Total General Fund Revenues	**$ 17,891,726**	**$ 18,743,824**	**$ 16,156,160**	**$ 19,157,469**

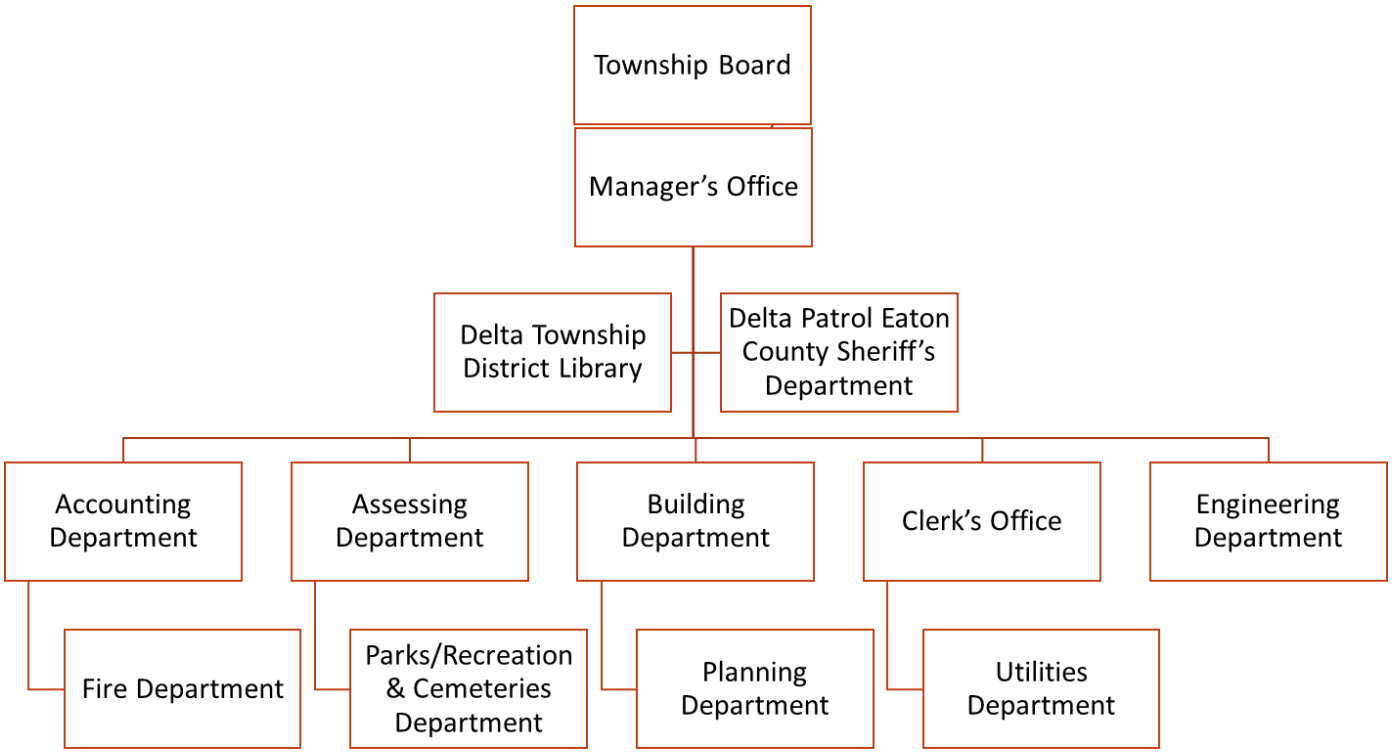
GENERAL FUND EXPENDITURES
Detail of Fund Expenditures - All Departments
Fiscal Years Ending December 31

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	5,445,343	5,594,963	4,557,424	4,850,150
703	Salaries & Wages - Temporary	454,839	404,749	324,335	351,375
704	Salaries & Wages - Overtime	206,661	226,858	109,700	110,000
706	Salaries & Wages - Longevity	100,492	103,780	90,668	96,548
710	Fees & Per Diem	10,695	11,424	13,960	13,960
715	F.I.C.A.	471,148	476,629	380,866	404,930
717	Workers' Comp. Insurance	175,124	167,518	100,431	102,919
719	Health Insurance	1,478,844	1,580,260	1,438,498	1,534,905
720	Life, Dental & LTD Insurance	156,697	156,111	126,751	141,440
721	Pension	598,068	623,719	524,963	570,327
723	Food Allowance	21,307	21,190	10,670	11,250
724	Uniform Allowance/Laundry	22,809	22,091	18,000	20,000
728	Office Supplies	21,483	21,624	26,650	27,750
729	Photo Copies	24,274	19,657	19,500	21,700
730	Postage	76,451	65,624	84,800	68,300
731	Publications	1,839	3,506	3,650	3,400
740	Operating Supplies	120,487	136,238	127,350	145,290
742	Election Supplies	25,087	16,255	24,000	16,000
759	Tools	1,249	1,416	1,500	1,500
760	Medical Supplies	69,373	79,171	9,600	9,800
776	Building Maintenance Supplies	39,620	45,594	36,000	47,000
778	Equipment Maintenance Supplies	27,269	36,780	43,100	57,000
780	Grounds Maintenance Supplies	44,068	47,010	44,600	53,800
803	Audit Fees	12,880	12,400	13,500	14,000
806	Contractual Services	718,158	408,996	724,075	660,625
807	Police Services	3,025,689	3,055,080	3,109,480	3,184,435
808	Legal Fees	64,707	69,132	85,000	85,000
815.010	Ambulance Fees - Residents	207,094	177,943	-	-
851	Radio Maintenance	12,732	9,715	7,000	5,500
852	Telephone	63,426	61,207	58,400	59,350
854	Telephone Maintenance	-	-	1,000	1,000
861	Mileage	4,968	5,311	6,650	6,700
862	Gasoline & Diesel	61,036	68,034	48,500	55,000
863	Vehicle Maintenance	97,852	125,291	88,500	96,000
881	Fire Prevention	11,883	9,574	10,000	11,000
901	Advertising	29,185	21,082	31,000	22,000
903	Printing	22,990	28,637	37,400	38,200

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

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
911	Fleet Insurance	39,558	38,800	31,600	32,205
912	Liability Insurance	48,027	46,356	35,390	35,980
921	Electricity	133,946	127,497	111,700	120,200
922	Heat	39,783	48,489	41,000	42,300
923	Sewer & Water	22,008	21,852	14,600	17,050
924	Street Lighting	63,617	48,134	64,000	69,500
924.xxx	Street Lighting Districts - Summary	520,694	527,685	534,465	581,560
925	Recycling	37,122	38,256	33,500	34,500
931	R&M Services - Building	56,702	59,443	72,200	63,500
933	R&M Services - Equipment	25,191	2,049	26,200	13,500
934	R&M Services - Other	495,713	560,468	326,500	319,000
942	Rentals - Equipment	905	511	2,500	2,000
943	Rentals - Hydrants	142,380	145,110	146,000	146,000
957	Education & Training	43,209	55,638	51,450	65,900
958	Recording Costs	138	94	700	800
959	Memberships & Dues	73,547	85,823	86,650	84,725
960	Meetings, Conferences, Seminars	30,605	23,759	40,185	44,345
962	Contributions	7,000	7,000	14,500	14,500
963	Miscellaneous - Other	221	1,168	700	800
970	Capital Outlay	1,171,515	1,251,157	1,888,115	3,977,050
991	Debt - Principal	120,000	120,000	120,000	120,000
999	Appropriations - Transfers Out	146,500	146,500	146,500	473,900
	Total General Fund Expenditures	**$ 17,144,208**	**$ 17,270,358**	**$ 16,125,976**	**$ 19,157,469**
	Summary				
	Personnel Services	8,499,843	8,722,292	7,142,633	7,606,227
	Supplies	1,154,641	1,209,077	1,023,583	1,108,917
	Services	5,816,763	5,570,956	5,559,870	5,608,220
	Education & Training	147,361	165,220	178,285	194,970
	Capital Outlay	1,291,515	1,371,157	2,008,115	4,097,050
	Transfers Out	146,500	146,500	146,500	473,900
	Total General Fund Expenditures	**$ 17,144,208**	**$ 17,270,358**	**$ 16,125,976**	**$ 19,157,469**

TOWNSHIP BOARD
FY 2019 BUDGET





Kenneth R. Fletcher
Supervisor



Mary R. Clark
Clerk



Howard A. Pizzo
Treasurer



Fonda J. Brewer
Trustee



Andrea M. Cascarilla
Trustee



Dennis R. Fedewa
Trustee



Karen J. Mojica
Trustee

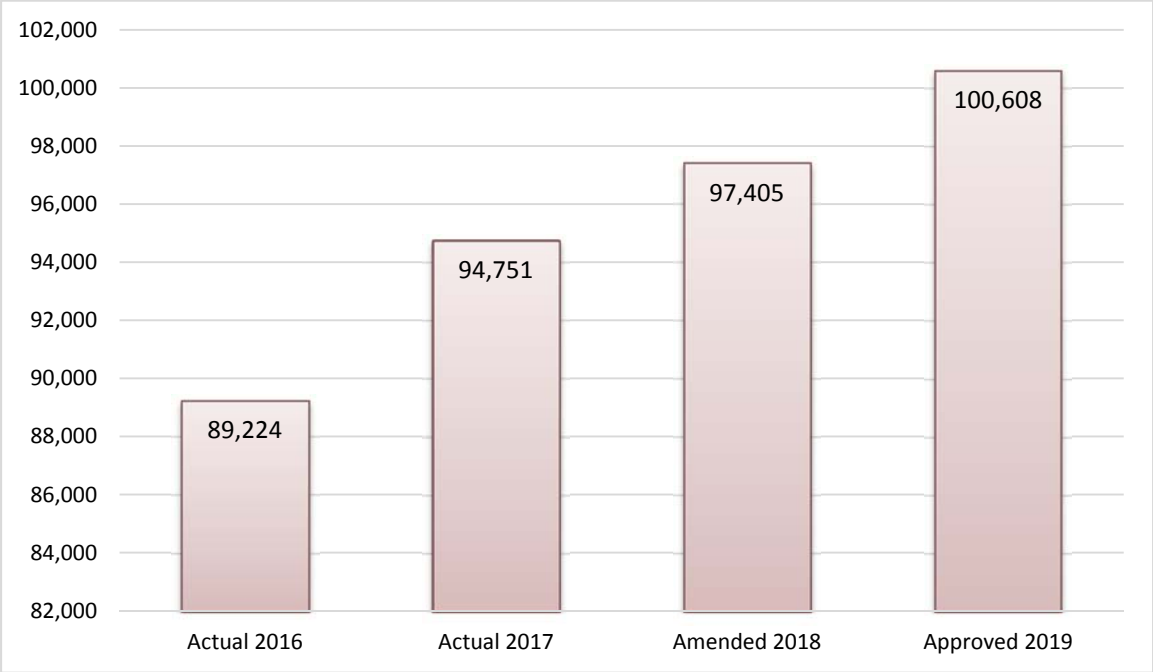
DELTA TOWNSHIP BOARD ACTIVITY

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

Goals

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

Budget History



Objectives

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

TOWNSHIP BOARD ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-101

Acct#	Description	Approved 2019
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.	**78,797**
715	**F.I.C.A.** The Township contributes 7.65% of the employees' wages.	**6,028**
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	**83**
721	**Pension** Delta Township contributes an amount equal to 12.5% of the annualized base compensation.	**9,850**
740	**Operating Supplies**	**1,500**
861	**Auto Allowance/Mileage**	**300**
960	**Meetings, Conferences & Seminars** Funding to allow board members to attend seminars, conference, etc.	**3,750**
963	**Miscellaneous - Other**	**300**
	Total Township Board Activity	**$ 100,608**

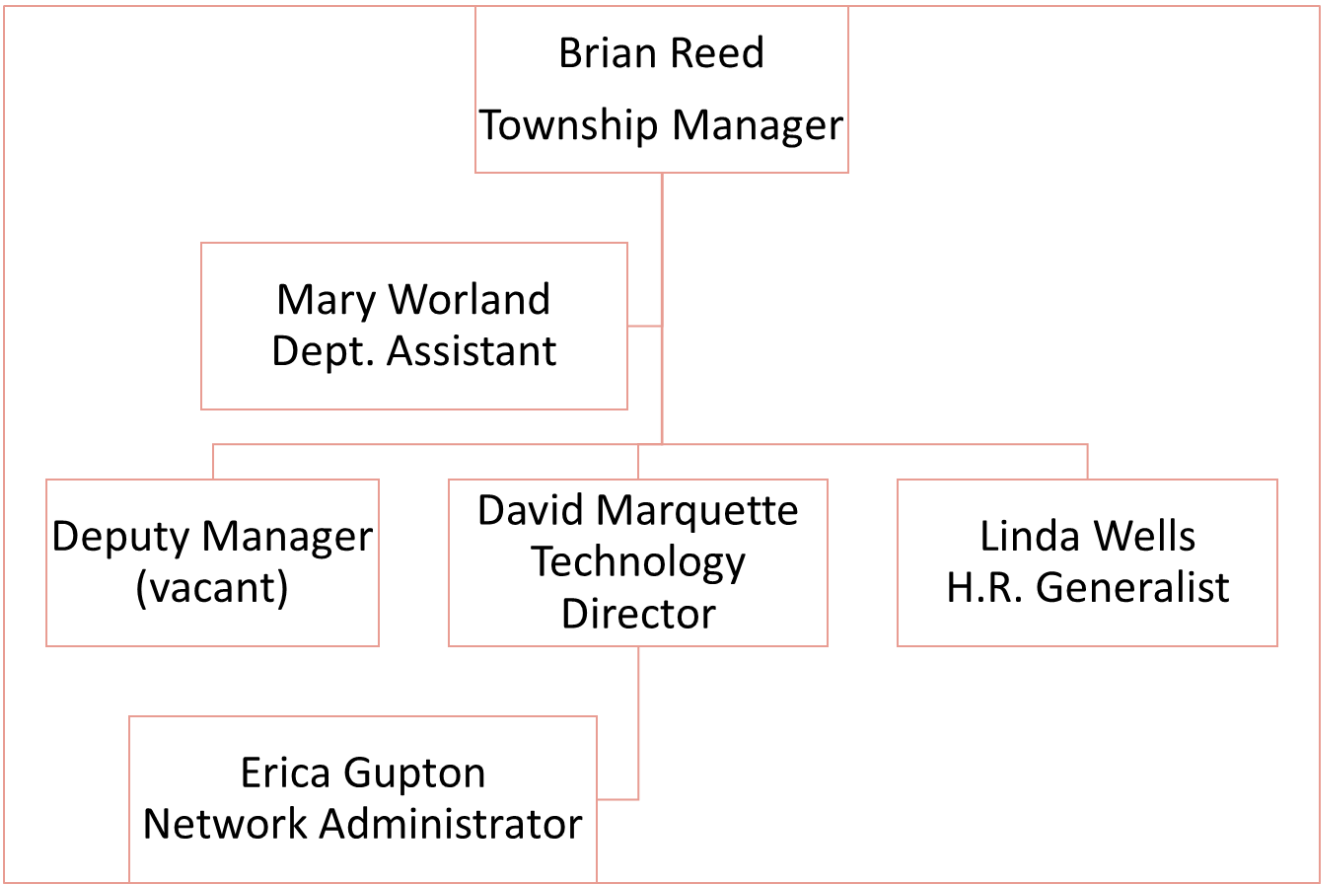
TOWNSHIP BOARD ACTIVITY GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Township Board Activity - 101

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	65,425	75,000	76,500	78,797
715	F.I.C.A.	5,005	5,738	5,852	6,028
717	Workers' Comp. Insurance	116	94	90	83
721	Pension	8,126	9,375	9,563	9,850
740	Operating Supplies	430	1,525	1,200	1,500
852	Telephone/Internet	1,176	-	200	-
861	Mileage	-	75	300	300
960	Meetings, Conf. & Seminars	2,646	2,944	3,500	3,750
963	Miscellaneous - Other	20	-	200	300
	Total Twp. Board Activity	**$ 89,224**	**$ 94,751**	**$ 97,405**	**$ 100,608**
	Total FTEs	2.5	2.5	2.5	2.5

Summary				
Personnel Services	78,672	90,207	92,005	94,758
Supplies	450	1,525	1,400	1,800
Services	1,176	75	500	300
Capital Outlay	6,280	-	-	-
Education & Training	2,646	2,944	3,500	3,750
Total Twp. Board Activity	**$ 89,224**	**$ 94,751**	**$ 97,405**	**$ 100,608**

MANAGER'S OFFICE
FY 2019 BUDGET



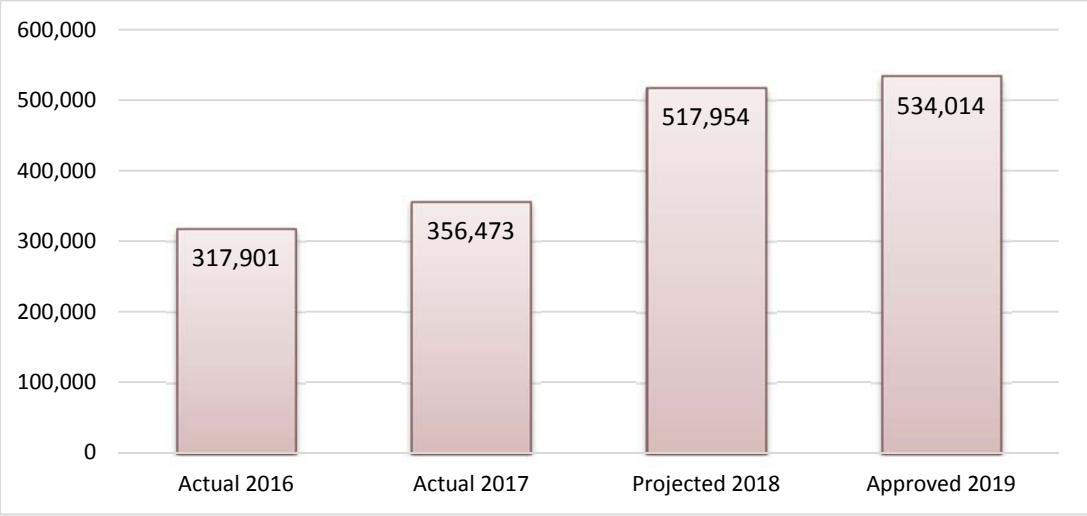
MANAGER'S OFFICE

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

Goals

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

Manager's Office Budget History



Performance Objectives

- Reduce workers' compensation injuries and thereby reduce the number of days lost due to injuries.
- Ensure all FOIA requests are answered immediately according to State statute.
- Increase overall training hours per FTE in the areas of skill set, customer service, and certification.
- Improve the quality of all departments' performance measurement indicators by including more outcome, success, and efficiency indicators, and reducing the number of routine output indicators.
- Continue to improve communication across departments.
- Continue to inform board members and employees through regular Manager's newsletters.
- Continue to inform the community in various ways including social media, monthly electronic newsletter, and additional publications.
- Promote continuous improvement among departments and staff by providing continuous constructive feedback, consistent evaluations, guidance, and support.
- Ensure quality service delivery by identifying new revenues, eliminating inefficient programs, establishing long-term service polices, and promoting economic development and redevelopment.
- Continue active participation in local and regional business groups and economic development entities.
- Actively utilize the Township's website and GIS economic development section to actively market the Township's available properties and benefits.

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Applications Reviewed And Processed	>500	>500	>500	>500
Employees Hired (Full-Time/Part-Time)	4FT/23PT	15FT/10PT	5FT/24PT	8FT/10PT
Total FTE's Per 1,000 Residents	0.003826	0.003879	0.003879	0.003879
Number Of On-The-Job Injuries	12	14	31	0
Number Of Days Lost Due To Injuries	1	77	71	0
Training Hours Per FTE	36	40	40	40
Number Of Participants In Flexible Spending Plan	10	9	13	16
Number Of Participants In Health Savings Plan	97	97	99	97
Number Of FTE Waiving Health Insurance	29	28	30	29
FTE Turnover Rate (Excluding Retirements)	0.04%	.06%	.07%	0.02%
Number Of FT Employees Hired	4	15	5	8
% Of Minorities In The Work Force	7%	7%	>6%	>15%
Number Of Board Agenda Packets	34	39	34	36
Number Of Manager's Newsletter	48	50	49	50
Delta Township Magazines/Brochures	5	4	4	4
Delta Township Newsletter	12	12	12	12
% Of Operation Costs To GF Total Budget	1.9%	2.7%	3.2%	2.8%

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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	324,665
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 employees' wages up to $106,800, plus 1.45% of wages over $106,800.	25,039
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	340
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	74,440
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	9,465
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.	40,147
728	**Office Supplies**	1,500
729	**Photo Copies**	6,500
730	**Postage**	800
731	**Publications** ICMA, personnel and MTA & MML publications.	500
740	**Operating Supplies**	1,000

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

Acct#	Description		Approved 2019
806	**Contractual Services**		**26,500**
	Consultants	**20,000**	
	Background Checks	**4,000**	
	BSA Support (H.R. Software)	**2,500**	
852	**Telephone**		**1,350**
	Cell phone.		
861	**Auto Allowance/Mileage**		**5,000**
	Township Manager Auto Allowance	**4,800**	
	Other Travel	**200**	
957	**Education & Training**		**1,500**
959	**Memberships & Dues**		**2,620**
	ICMA	**2,000**	
	MLGMA	**220**	
	Other	**400**	
960	**Meetings, Conferences & Seminars**		**7,000**
	MLGMA	**1,500**	
	MML	**1,000**	
	OTHER	**1,500**	
	ICMA	**2,000**	
	MTA	**1,000**	
963	**Miscellaneous - Other**		**500**
970	**Capital Outlay**		**2,500**
	Computer Replacement.		
	Total Manager's Office		**$ 534,014**

MANAGER'S OFFICE GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Manager's Office - 172

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	220,989	227,733	313,220	324,665
704	Salaries & Wages - Overtime	386	-	-	-
706	Salaries & Wages - Longevity	2,471	2,520	2,571	2,648
715	F.I.C.A.	17,102	16,847	24,158	25,039
717	Workers' Comp. Insurance	418	312	371	340
719	Health Insurance	21,526	52,550	75,092	74,440
720	Life, Dental & LTD Insurance	4,348	6,094	8,543	9,465
721	Pension	25,622	28,366	38,729	40,147
728	Office Supplies	1,217	705	2,000	1,500
729	Photo Copies	7,629	6,297	6,500	6,500
730	Postage	334	393	800	800
731	Publications	28	-	500	500
740	Operating Supplies	407	1,647	1,000	1,000
806	Contractual Services	3,204	3,357	25,000	26,500
852	Telephone	1,236	1,236	1,350	1,350
861	Auto Allowance/Mileage	4,800	4,800	5,000	5,000
957	Education & Training	-	-	1,500	1,500
959	Memberships & Dues	1,992	1,735	2,620	2,620
960	Meetings, Conf. & Seminars	1,310	1,418	6,000	7,000
963	Miscellaneous - Other	165	181	500	500
970	Capital Outlay	2,717	282	2,500	2,500
	Total Manager's Office	**$ 317,901**	**$ 356,473**	**$ 517,954**	**$ 534,014**
	Total FTEs	4.0	4.0	4.0	4.0

Summary				
Personnel Services	292,862	334,422	462,684	476,744
Supplies	9,780	9,223	11,300	10,800
Services	9,240	9,393	31,350	32,850
Education & Training	3,302	3,153	10,120	11,120
Capital Outlay	2,717	282	2,500	2,500
Total Manager's Office	**$ 317,901**	**$ 356,473**	**$ 517,954**	**$ 534,014**


I AM
DELTA

CLERK'S OFFICE
FY 2019 BUDGET

Mary Clark
Township Clerk

Tracy Ruiz
Deputy Clerk

Election Workers
(seasonal)

Anne Swink
Dept. Assistant

Holly Stanley
Dept. Assistant





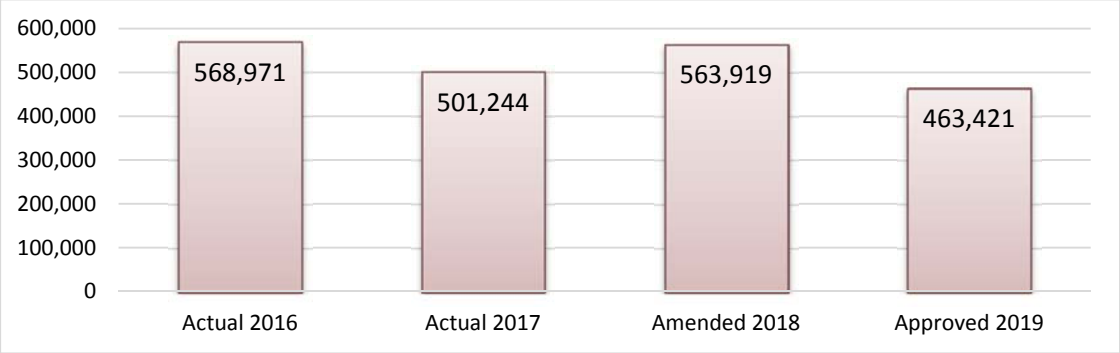
CLERK'S OFFICE

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

Goals

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

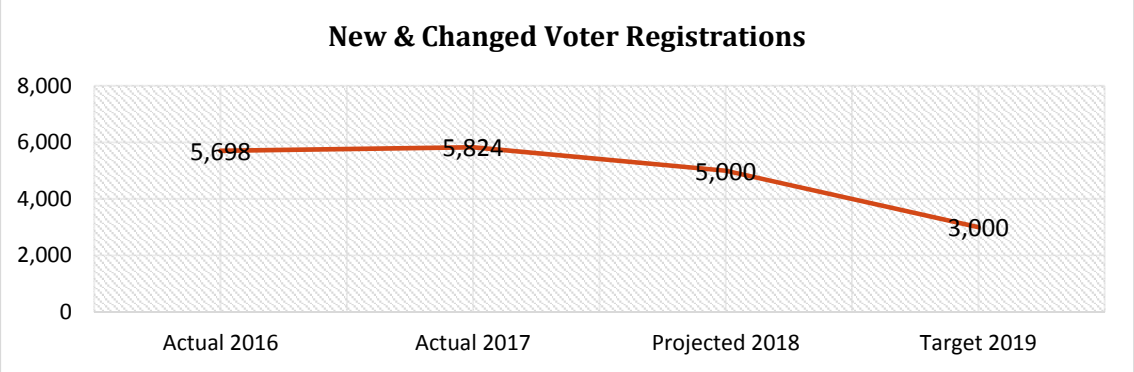
Clerk's Office Budget History



Objectives

- To continue cross training and advancing skill development among staff.
- To scan all documents related to cemeteries.
- To assess new election tabulation and ADA equipment to expand where necessary.
- To scan and index all Township Board minutes and resolutions, as well as all other relevant documents into a searchable database for improved efficiencies, and according to Delta Township's retention schedule.

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Township Board Minutes And Resolutions Scanned & Indexed Ordinances	34 Meetings, 166 Resolutions	34 Meetings, 218 Resolutions	34 Meetings, 194 Resolutions	34 Meetings, 150 Resolutions
Licenses Issued (Vendor, Coin-Operated, Amusement, Entertainment, Etc.)	10	9	7	7
Elections Conducted	3	1	2	0
New Voter Registrations/Changes Processed & Cancellations	5,698	5,824	5,000	3,000
Absentee Voter Ballots Prepared	14,636	4,027	10,721	0
Number Of Registered Voters	25,114	24,850	25,387	25,500
Election Chairman & Inspector Classes	60	13	60	0
Total Voters Per Year/All Elections	34,882	5,233	26,659	0
Election Inspector Costs	$112,021	$23,350	$100,000	$0
Board/Commission Applications Processed	18	18	19	18
Passports Processed	1152	1,436	1,300	1,300
Percentage Of Operation Costs To General Fund Total Budget	3.3%	2.9%	3.5%	2.4%



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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	247,193
704	**Salaries & Wages - Overtime**	4,000
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.	4,195
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.	20,015
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	270
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	49,070
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,491
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.	30,757
728	**Office Supplies**	3,800
729	**Photo Copies**	1,500

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

Acct#	Description		Approved 2019
730	**Postage** Mail service and passport postage.		**13,000**
731	**Publications**		**500**
742	**Election Supplies** Election expenses for preparation of 2020 election.		**16,000**
852	**Telephone**		**480**
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.		**20,000**
957	**Education & Training**		**800**
	Masters Class for Clerk	**500**	
	Miscellaneous Education	**300**	
958	**Recording Costs**		**600**
959	**Memberships & Dues**		**650**
960	**Meetings, Conferences & Seminars** MTA annual conference & MI Clerk's Assoc. conference.		**2,000**
970	**Capital Outlay**		**40,900**
	Office Computer Replacement	**1,500**	
	EPB Laptop Replacement (18)	**16,000**	
	Election Scanner Replacement (18)	**2,400**	
	Office Furniture Replacement	**14,000**	
	Precinct Road Signs (43)	**7,000**	
	Total Clerk's Office		**$ 463,421**

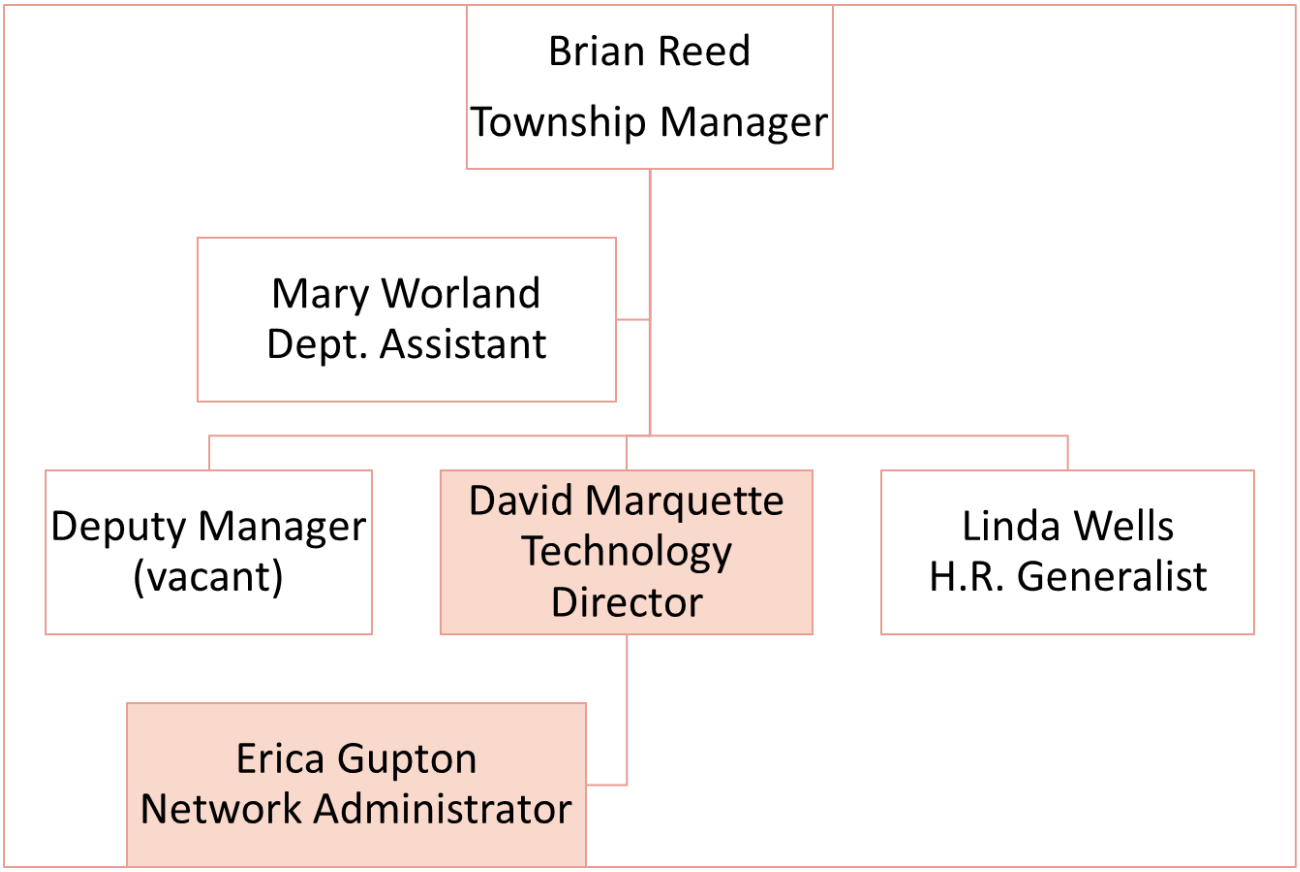
CLERK'S OFFICE GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Clerk's Office - 215

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	219,316	232,121	239,994	247,193
703	Salaries & Wages - Temporary	6,731	1,294	5,000	-
704	Salaries & Wages - Overtime	25,173	5,925	15,000	4,000
706	Salaries & Wages - Longevity	2,596	2,735	2,880	4,195
715	F.I.C.A.	19,066	18,134	19,356	20,015
717	Workers' Comp. Insurance	322	320	296	270
719	Health Insurance	46,539	47,116	49,473	49,070
720	Life, Dental & LTD Insurance	7,367	7,077	6,778	7,491
721	Pension	27,231	28,778	29,862	30,757
728	Office Supplies	3,579	4,300	3,800	3,800
729	Photo Copies	2,354	2,413	1,500	1,500
730	Postage	33,014	19,625	33,000	13,000
731	Publications	438	878	500	500
742	Election Supplies	25,087	16,255	24,000	16,000
806	Contractual Services	116,673	26,346	95,000	-
852	Telephone	624	456	480	480
861	Mileage	19	131	200	200
901	Advertising	28,900	20,358	30,000	20,000
957	Education & Training	90	1,523	1,800	800
958	Recording Costs	138	904	500	600
959	Memberships & Dues	560	360	500	650
960	Meetings, Conf. & Seminars	2,414	1,404	2,000	2,000
970	Capital Outlay	740	62,791	2,000	40,900
	Total Clerk's Office	**$ 568,971**	**$ 501,244**	**$ 563,919**	**$ 463,421**
	Total FTEs	4.0	4.0	4.0	4.0

Summary				
Personnel Services	354,341	343,500	368,639	362,991
Supplies	64,472	43,471	62,800	34,800
Services	146,216	47,291	125,680	20,680
Education & Training	3,202	4,191	4,800	4,050
Capital Outlay	740	62,791	2,000	40,900
Total Clerk's Office	**$ 568,971**	**$ 501,244**	**$ 563,919**	**$ 463,421**

INFORMATION TECHNOLOGY
FY 2019 BUDGET





INFORMATION TECHNOLOGY

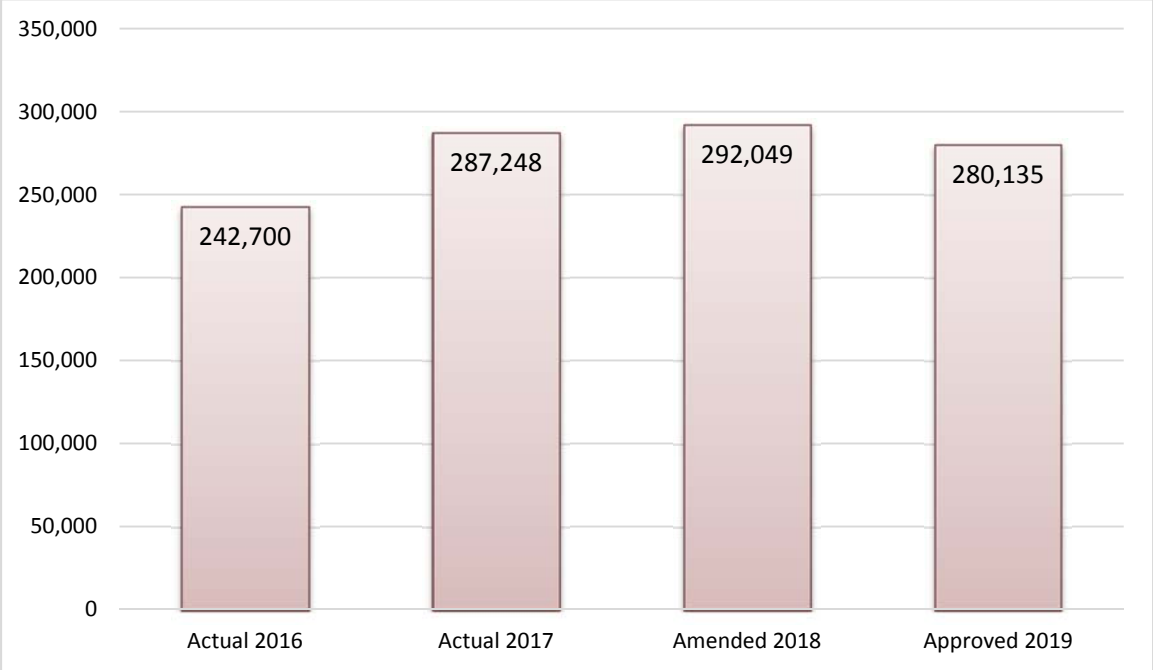
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term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

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

Goals

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

I.T. Budget History



Objectives

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

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Number of Hits on Township Website	284,747	265,000	342,368	275,000
Number of Hits on GIS Website	17,150	18,000	18,000	17,000
Number of Documents Scanned	10,082	2,948	2,948	10,000
Number of Scanned Pages	22,104	20,275	20,275	20,000

PERFORMANCE INDICATORS/EFFICIENCIES	2017	2018	2019
Workstation Hardware Platforms Supported	6	6	6
Server Hardware Platforms Supported	5	5	5
Application Programs Supported	47	47	47
Help Desk Calls Received	400	380	400
Computer Workstations & Laptops Supported	140	160	160
Physical Servers Supported	8	10	10
Virtual Servers Supported	25	25	25
Virtual Desktops Supported	0	0	0
Firewalls Supported	2	3	3
Percent of Help Desk Calls Resolved Within 8 Hours	95%	95%	95%
Percent of Network Down Time	0%	0%	0%

INFORMATION TECHNOLOGY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-228

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular**		**144,352**
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.		**4,480**
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.		**11,386**
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		**154**
719	**Health Insurance** Health coverage premiums for full-time employees & 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.		**3,611**
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.		**17,352**
806	**Contractual Services**		**57,600**
	Backup Software Renewal	**1,500**	
	Datanow Affinity	**900**	
	Laserfiche	**5,000**	
	ESRI GIS Software (50%)	**6,500**	
	VMWARE Software Licensing	**5,500**	
	Dropbox	**4,000**	
	Additional Software Maintenance	**8,000**	
	Deltami.gov Domain Renewal	**400**	
	Security Software	**10,000**	
	Office 365	**15,000**	
	VidComm	**800**	

INFORMATION TECHNOLOGY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-228

Acct#	Description	Approved 2019
852	**Telephone** Cell phone.	**1,800**
959	**Membership & Dues**	**900**
960	**Meetings, Conferences & Seminars** ESRI International Conference (2 people).	**4,000**
970	**Capital Outlay** Hardware replacement.	**30,000**
	Total Information Technology	**$ 280,135**

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

Information Technology - 228

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	133,594	137,400	140,147	144,352
706	Salaries & Wages - Longevity	2,886	2,943	4,350	4,480
715	F.I.C.A.	10,741	11,225	11,054	11,386
717	Workers' Comp. Insurance	253	183	167	154
719	Health Insurance	5,977	6,125	4,500	4,500
720	Life, Dental & LTD Insurance	3,047	3,203	3,284	3,611
721	Pension	16,029	16,504	16,847	17,352
806	Contractual Services	42,983	33,645	52,900	57,600
852	Telephone	1,721	1,722	1,800	1,800
959	Membership & Dues	-	-	-	900
960	Meetings, Conferences, Seminars	-	-	2,000	4,000
970	Capital Outlay	25,469	74,298	55,000	30,000
	Total Information Technology	**$ 242,700**	**$ 287,248**	**$ 292,049**	**$ 280,135**
	Total FTEs	1.5	1.5	1.5	1.5
	Summary				
	Personnel Services	172,527	177,583	180,349	185,835
	Services	44,704	35,367	54,700	59,400
	Education & Training	-	-	2,000	4,900
	Capital Outlay	25,469	74,298	55,000	30,000
	Total Information Technology	**$ 242,700**	**$ 287,248**	**$ 292,049**	**$ 280,135**

ACCOUNTING DEPARTMENT
FY 2019 BUDGET

Howard Pizzo
Township Treasurer

Jeff Anderson
Finance Director

Angie Stoneham
Senior Accountant

Carlin Eiseler
Accountant

Lesli Marowelli
Account Clerk 2

Sara Pline
Account Clerk 2

MUNICIPAL & FINANCIAL
DASHBOARD
DELTA TOWNSHIP, MICHIGAN

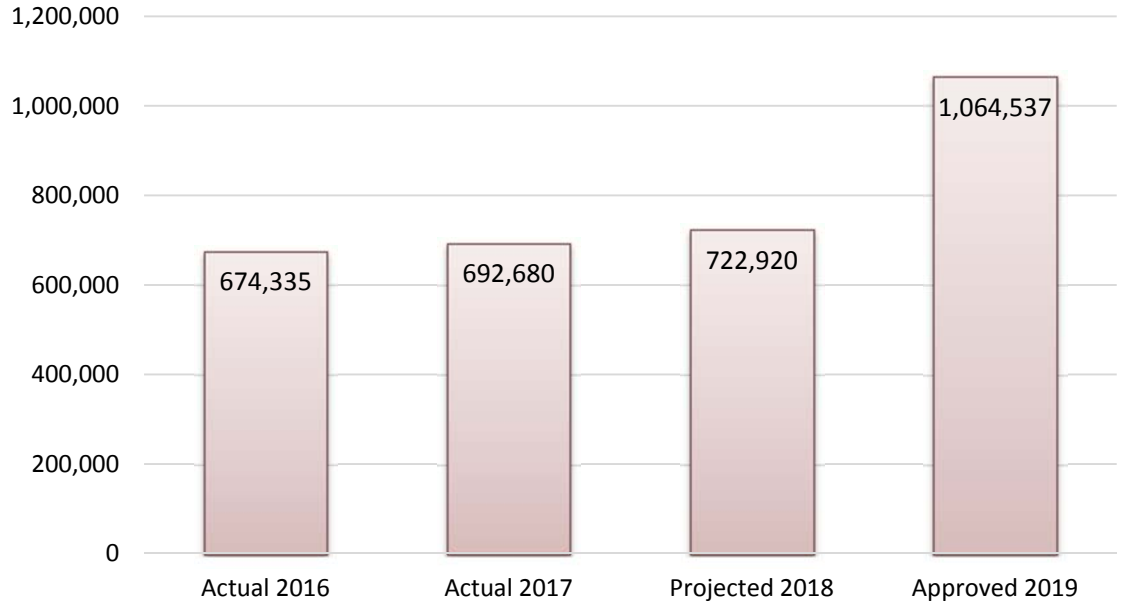
ACCOUNTING/TREASURER'S DEPARTMENT

The Accounting/Treasurer's Department is responsible for the preparation of utility bills and receipting payments, preparation of payroll and related payments, processing vendor and/or supplier claims for payment, as well as mailing and receipting property taxes and the distribution of those taxes to other taxing authorities. The department is also responsible for the investments to generate interest revenue, record financial transactions, prepare for and assist in annual audits, provide financial analysis and conduct financial research for the Township Manager and Township Board, and preparation of the annual budget.

Goals

- To assist in developing and implementing programs to reduce costs, increase revenues, and add efficiencies.
- To effectively administer tax programs in accordance with all applicable laws.
- To administer cash management programs with the goal of decreasing costs and increasing earnings.
- To participate in statewide and local cooperatives to broaden purchasing operations and to obtain better pricing by combining orders with multiple communities.
- To monitor purchasing histories and activities identifying areas where purchases can be consolidated to allow for future cost reduction.
- To provide guidance to departments and vendors regarding purchasing practices.

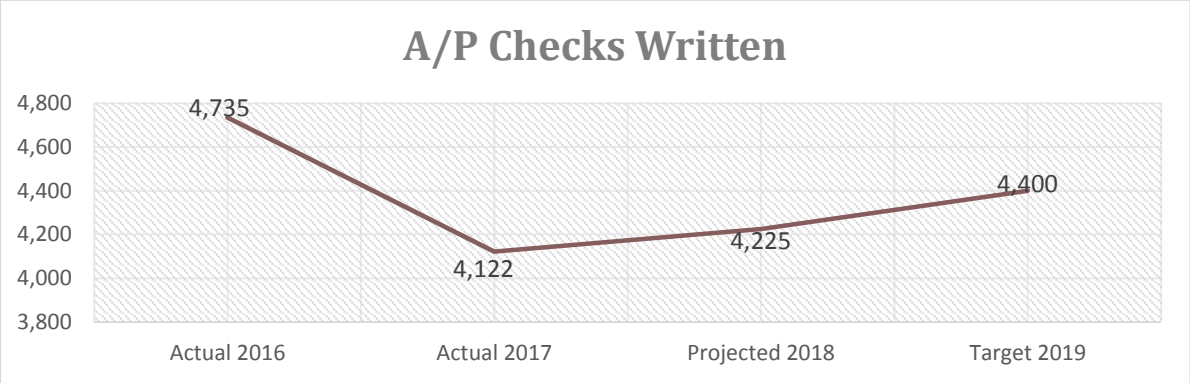
Accounting Department Budget History

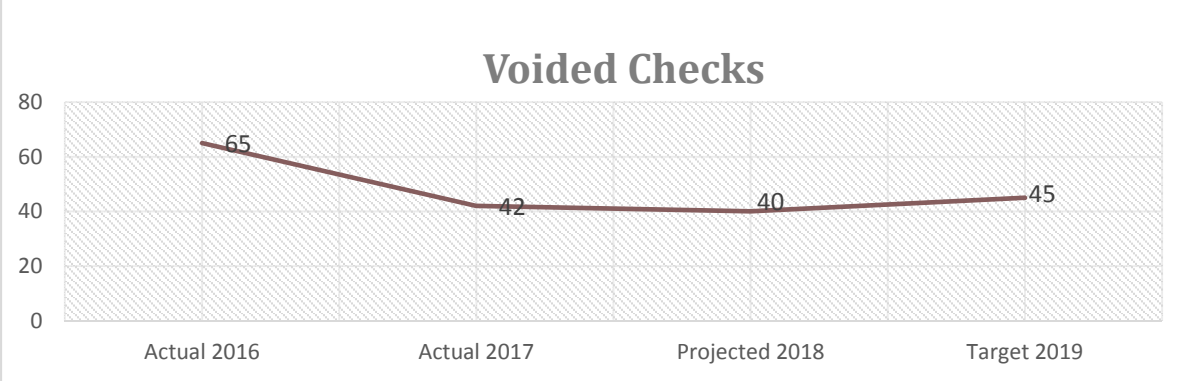


Objectives

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

OUTPUT INDICATORS	ACTUAL 2016	ACTUAL 2017	PROJECTED 2018	TARGET 2019
Number Of Voided Checks	65	42	40	45
Number Of A/P Checks Written	4,735	4,122	4,225	4,400
Number Of Monthly Water Service Interruptions	45	45	48	40
Percentage Of Payroll Direct Deposits	99%	100%	100%	100%
Percentage Of Month/Year Bank Reconciled Within 30 Days	100%	100%	100%	100%
Number Of Customers Receiving Monthly Utility Bills Via Email	2,206	2,740	3,190	3,750





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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular** Approved amount represents the salaries for authorized positions and the elected Treasurer.	347,851
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.	6,608
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.	27,116
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	369
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	80,416
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	9,974
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.	37,953
728	**Office Supplies** Toner, envelopes, check stock, and miscellaneous office supplies.	4,000
729	**Photo Copies**	800

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

Acct#	Description		Approved 2019
730	**Postage**		**16,600**
	Tax Bills	**11,600**	
	Checks, Invoices, Other Correspondence	**5,000**	
803	**Audit Fees**		**14,000**
806	**Contractual Services**		**31,400**
	BS&A Software Support	**18,500**	
	Bank Fees	**2,500**	
	Loomis Armored Car	**5,200**	
	Affordable Care Act Reporting Service	**2,200**	
	OPEB Actuarial Update	**3,000**	
852	**Telephone**		**800**
861	**Auto Allowance/Mileage**		**300**
933	**Repair & Maintenance - Equipment**		**1,000**
957	**Education & Training**		**1,500**
	Staff software training.		
959	**Memberships & Dues**		**550**
	MI Government Finance Officers	**150**	
	MI Municipal Treasurer's Assoc.	**75**	
	Government Finance Officers	**325**	
960	**Meetings, Conferences & Seminars**		**3,300**
	MMTA Winter Workshop	**300**	
	MMTA or MGFOA Fall Conference	**900**	
	MML/MTA for Treasurer	**500**	
	GFOA Annual Conference	**1,600**	
970	**Capital Outlay**		**5,600**
	Computer Replacement	**1,600**	
	Printer Replacement	**4,000**	
	Total Accounting Department		**$ 590,637**

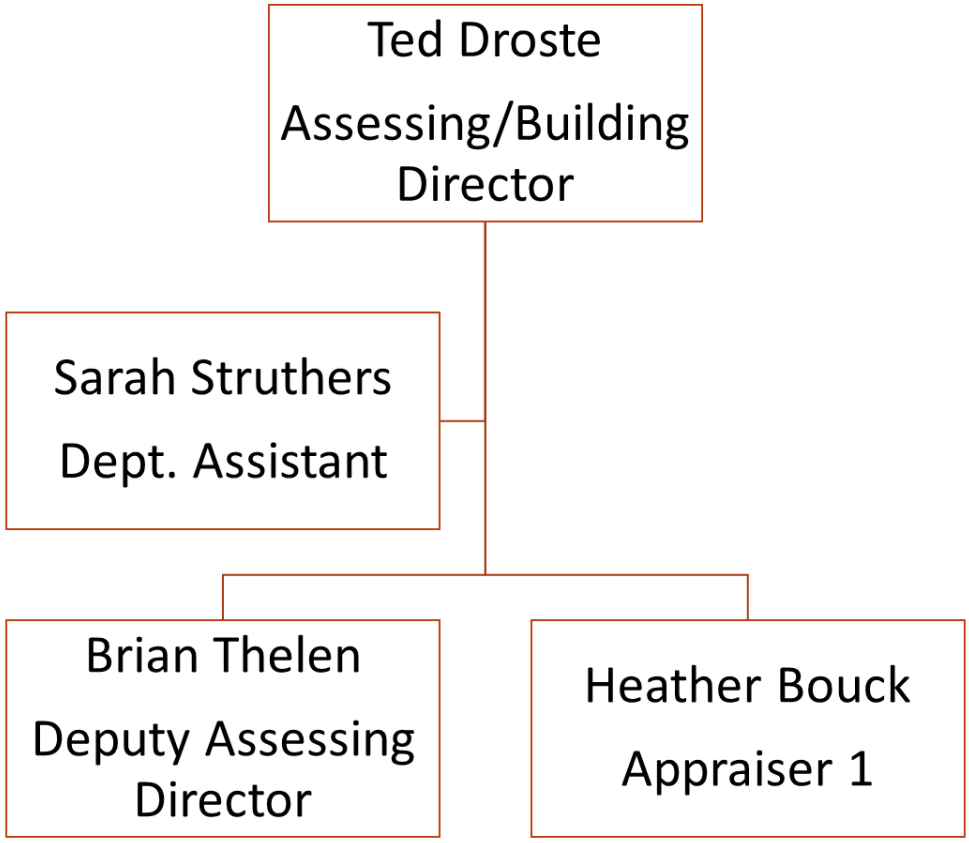
ACCOUNTING GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Accounting Department - 253

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	316,263	332,720	336,278	347,851
704	Salaries & Wages - Overtime	-	-	500	500
706	Salaries & Wages - Longevity	4,871	5,734	6,416	6,608
715	F.I.C.A.	27,111	25,159	26,215	27,116
717	Workers' Comp. Insurance	580	427	414	369
719	Health Insurance	73,245	76,530	81,096	80,416
720	Life, Dental & LTD Insurance	8,737	8,214	8,953	9,974
721	Pension	35,832	36,129	36,848	37,953
728	Office Supplies	2,774	2,387	4,000	4,000
729	Photo Copies	757	567	1,000	800
730	Postage	16,270	16,378	16,100	16,600
803	Audit Fees	12,880	12,400	13,500	14,000
806	Contractual Services	23,722	25,625	33,300	31,400
852	Telephone	912	780	800	800
861	Mileage	5	-	300	300
933	R & M Services - Equipment	-	-	1,200	1,000
957	Education & Training	12	-	1,500	1,500
959	Memberships & Dues	395	395	550	550
960	Meetings, Conf. & Seminars	2,473	2,735	3,050	3,300
963	Miscellaneous - Other	36	-	-	-
970	Capital Outlay	960	-	4,400	5,600
999	Appropriations - Transfer Out	146,500	146,500	146,500	473,900
	Total Accounting Dept.	**$ 674,335**	**$ 692,680**	**$ 722,920**	**$ 1,064,537**
	Total FTEs	5.5	5.5	5.5	5.5

Summary				
Personnel Services	466,639	484,913	496,720	510,787
Supplies	19,837	19,332	21,100	21,400
Services	37,519	38,805	49,100	47,500
Education & Training	2,880	3,130	5,100	5,350
Transfers Out	146,500	146,500	146,500	473,900
Capital Outlay	960	-	4,400	5,600
Total Accounting Dept.	**$ 674,335**	**$ 692,680**	**$ 722,920**	**$ 1,064,537**

ASSESSING DEPARTMENT
FY 2019 BUDGET





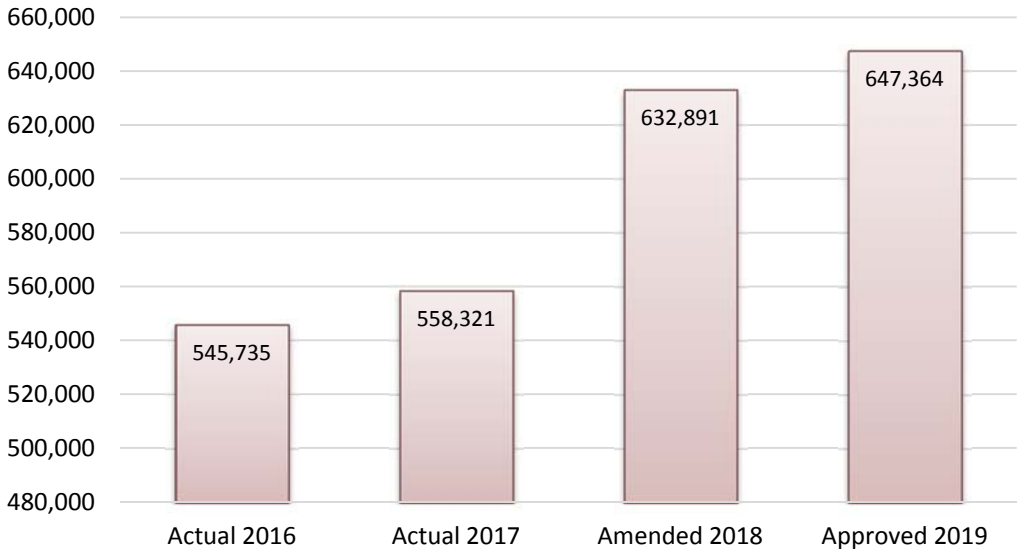
ASSESSING DEPARTMENT

The Assessing Department is responsible for establishing assessed values of all taxable property for the equitable distribution of the property tax burden in accordance with Michigan's General Property Tax Act and various other applicable State statutes. Additionally, it is critical to the success of this department to continue to provide excellent customer service in person and by providing accessibility to accurate property information through the online assessing database.

The principal responsibilities of the Assessing Department are:

- To annually identify and inventory all property within the township and determine value based on the requirements of the General Property Tax Act. Perform onsite visits to assess properties and make sure our data is accurate.
- To annually provide the property owners of Delta Township with fair and equitable assessments.
- To accurately and timely process all property transfer information, including the Principal Residence Exemption Program, in compliance with applicable State laws.
- To provide administrative oversight to the Land Division Ordinance and processing of all splits and combinations.
- To meet and/or exceed all State Tax Commission requirements.
- To process all incoming Industrial Facilities Tax Exemption requests and ensure all terms outlined in the IFT application and agreement are followed.
- The creation and balancing of the summer and winter tax rolls and preparing the warrant for the collection of taxes.
- To work collaboratively with shared service agreements.
- Perform detailed sales analysis reports, analyze the real estate market trends, and complete statistical analysis' which leads to fair and accurate assessments.

Assessing Department Budget History



Objectives

- Property Inventory: All properties are inventoried to track specific key property attributes such as land area, building improvements, and other improvements to the land. This data is used to appraise all assessable property in a uniform manner. This inventory includes annual inspections of over 2,000 data verification inspections per year [in accordance with the State Tax Commission guidelines] to update records, inspect, and appraise all new construction and to assist with taxpayer inquiries.

- Assessment Preparation: The primary focus of this Department is to prepare Property Assessments for approximately 13,450 properties. The assessments, based on various statistical analysis are computed on tax day, December 31st. The analysis is done annually on a neighborhood basis by comparing sales data to current assessments.

- Ownership tracking: Another primary responsibility is the accurate and timely processing of all ownership transfers. The assessing department is responsible for tracking ownership history, sales, principal residence exemptions, and transfer of ownership data. We serve all other Departments for property ownership information. This is primarily done through processing submissions of Property Transfer Affidavits and Deeds recorded by the Eaton county Register of Deeds Office.

- Land Divisions: It is the responsibility of this Department to accurately process all land division and combination applications in compliance with the Land Division Ordinance.

- State Tax Commission: Assessment Administration continuously changes due to several factors such as new legislation, Tax Tribunal decisions, and updated interpretations of Property Tax Laws. Local units are audited on a periodic basis in the State AMAR Program. It is our goal to meet or exceed expectations set forth by the Michigan State Tax Commission by performing all expected tasks. Our goal is to lead within the Mid-Michigan Assessment Administration community.

- Tax Abatements: When new Industrial manufacturing businesses enter the Township they frequently look for Tax Abatements. It is the Assessing Departments objective to help these businesses in any way possible by assisting with questions, filing forms, and discussing options with State Tax Commission staff. Additionally, we also verify IFT job creation agreements are followed to maintain compliance with local agreements.

- Tax Roll Preparation: The goal of this Department is to compile, calculate, and prepare the Tax Roll for the summer and winter tax collections. These tax rolls, and corresponding Assessors Warrant are given to the Treasurer's Office/Finance Department authorizing the collection of taxes. This procedure is a very detailed and complex process of balancing taxable values, tax dollars, and millage rates.

- Collaboration: As stated above, our goal is to be considered a leading Assessment Administration Department within the region. One contributing element is to work with other municipalities. The Assessing department currently works collaboratively with Delhi Township to provide assessing consulting services.
- Sales Analysis: Delta Township is comprised of over a hundred residential neighborhoods and a diverse mix of Commercial and Industrial uses. Each of these categories requires a thorough market analysis to prepare the annual assessments. Analysis' includes preparation of ECF's [economic condition factors], and analysis of market trends.

OUTPUT INDICATORS	2016	2017	Projected 2018	TARGET 2019
Number of Board of Review Appeals	124	79	112	110
Number Of Transfers	1178	1240	1245	1250
Data Verification Inspections – Delta	2155	2413	2100	2100
Number Of Hits For On-Line Assessing Database	48,555	48,382	48,500	48,500
Full Michigan Tax Tribunal Appeals Processed	14	12	9	10
Percentage Of Operation Costs To General Fund Total Budget	3.5%	3.4%	3.9%	3.4%

ASSESSING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-257

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular**		363,974
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.		9,001
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 employees' wages up to $106,800, plus 1.45% of wages over $106,800.		28,550
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		3,151
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.		96,770
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		12,490
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.		44,958
728	**Office Supplies**		3,700
	General Office Supplies	**3,200**	
	Delta Twp. Logo Apparel - 5 ea. @ $60	**300**	
	Board of Review Binding	**200**	

ASSESSING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-257

Acct#	Description		Approved 2019
729	**Photo Copies**		**1,800**
730	**Postage**		**11,000**
	Mailing Assessment Change Notices (14k @ 0.50)	**7,000**	
	Personal Property Statements (1700 @ 0.50)	**850**	
	Data Verification Letters (2000 @ 0.50)	**1,000**	
	Miscellaneous Mailings	**2,150**	
806	**Contractual Services**		**45,000**
	Professional services related to MTT appraisals & defense costs.		
862	**Gasoline**		**1,000**
863	**Vehicle Maintenance**		**2,000**
903	**Printing**		**1,000**
911	**Fleet Insurance**		**920**
934	**Repair & Maintenance - Other**		**11,000**
	APEX Sketching Support Fees	**1,300**	
	BS&A Assessing Software Service Fees	**4,700**	
	BS&A Internet Services (online data) service fees	**5,000**	
957	**Education & Training**		**5,000**
	MAA Continuing Education Course & Lodging (5 ea.)	**4,500**	
	Various Training Seminars for All Staff	**500**	
959	**Memberships & Dues**		**1,700**
	State Assessors Board for Assessing License (5 ea.)	**875**	
	Michigan Assessors Association (5 ea.)	**375**	
	Mid-Michigan Assessors Association (3 ea.)	**300**	
	International Association of Assessing Officers (2 ea.)	**150**	

ASSESSING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-257

Acct#	Description		Approved 2019
960	**Meetings, Conferences & Seminars**		**1,200**
	MAA Annual Conference & Lodging	**800**	
	Miscellaneous 1-day Meetings on Special Topics	**400**	
970	**Capital Outlay**		**1,500**
	Computer replacement.		
	Total Assessing Department		**$ 647,364**

ASSESSING GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Assessing Department - 257

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	332,451	341,653	353,101	363,974
706	Salaries & Wages - Longevity	6,297	6,423	7,268	9,001
710	Fees & Per Diem	1,845	1,614	1,650	1,650
715	F.I.C.A.	24,591	25,350	27,568	28,550
717	Workers' Comp. Insurance	3,907	3,102	3,126	3,151
719	Health Insurance	91,127	93,122	97,620	96,770
720	Life, Dental & LTD Insurance	11,119	11,009	11,210	12,490
721	Pension	30,213	42,787	43,648	44,958
728	Office Supplies	3,937	2,716	3,700	3,700
729	Photo Copies	1,921	1,968	1,800	1,800
730	Postage	7,912	7,962	11,000	11,000
806	Contractual Services	11,777	1,832	45,000	45,000
862	Gasoline & Diesel	450	536	1,000	1,000
863	Vehicle Maintenance	725	917	2,000	2,000
903	Printing	-	525	1,000	1,000
911	Fleet Insurance	955	900	900	920
934	R & M Services - Other	10,487	10,554	11,000	11,000
957	Education & Training	288	2,987	5,300	5,000
959	Memberships & Dues	975	1,615	1,700	1,700
960	Meetings, Conf. & Seminars	1,411	-	1,700	1,200
970	Capital Outlay	2,993	749	1,600	1,500
	Total Assessing Dept.	**$ 545,735**	**$ 558,321**	**$ 632,891**	**$ 647,364**
	Total FTEs	5.0	5.0	5.0	5.0

Summary				
Personnel Services	501,550	525,060	545,191	560,544
Supplies	14,574	13,182	17,500	17,500
Services	22,989	13,828	59,000	59,000
Education & Training	2,674	4,602	8,700	7,900
Capital Outlay	2,993	749	1,600	1,500
Total Assessing Dept.	**$ 545,735**	**$ 558,321**	**$ 632,891**	**$ 647,364**

TOWNSHIP HALL & GROUNDS
FY 2019 BUDGET

Marcus Kirkpatrick
P/R/C/ Director

Martin Disbrow
Custodian 2

Chris Haase
Custodian 1

Johnny Millan
Custodian 1





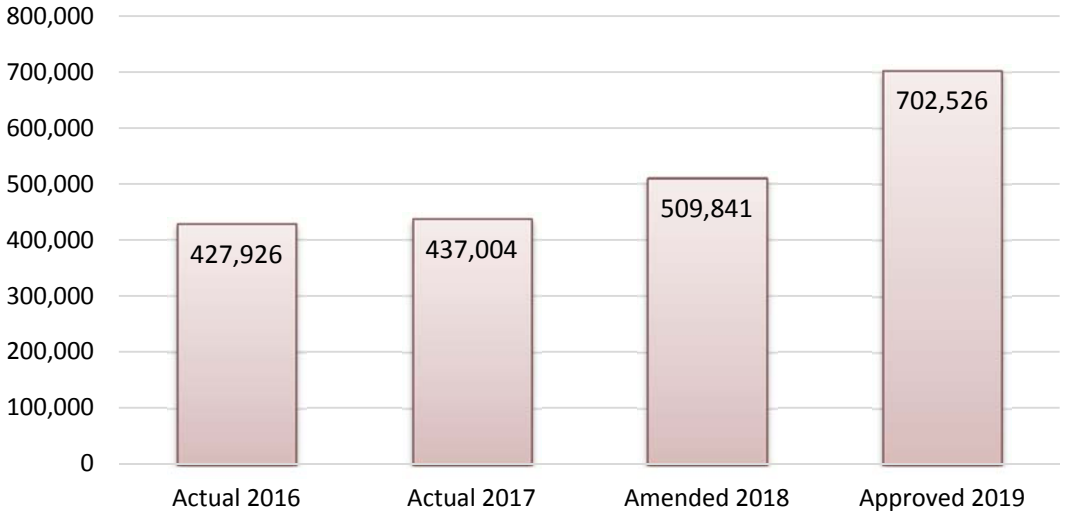
HALL AND GROUNDS

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

Goals

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

Hall & Grounds Budget History



Objectives

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

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Township Facilities Receiving Daily Housekeeping (Sq. Ft.)	55,700	55,700	55,700	55,700
Interior Preventive Maintenance Cycles	4	4	4	4
Exterior Preventive Maintenance Cycles	4	4	4	4
Percentage of Operation Costs to General Fund Total Budget	2.5%	2.5%	3.2%	3.7%

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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	131,862
703	**Wages & Salaries - Temporary** Seasonal Staff - 29 hours @ 25 weeks x $13.52/hr.	9,875
704	**Wages & Salaries - Overtime**	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.	3,027
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.	11,024
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	3,784
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	17,724
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	4,111
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.	17,724
724	**Cleaning & Laundry**	700

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

Acct#	Description		Approved 2019
776	**Repair & Maintenance Supplies - Building**		**22,000**
	Paper Products	**8,500**	
	Cleaning Supplies	**5,500**	
	Trash Bags	**1,000**	
	Paint & Wall Coverings	**2,000**	
	Floor Care Products	**1,000**	
	Electrical Supplies	**2,000**	
	Miscellaneous	**2,000**	
778	**Repair & Maintenance Supplies - Equipment**		**1,500**
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**		**91,000**
	Trash Removal	**3,300**	
	Pest Control (4 buildings)	**2,200**	
	Window Cleaning	**1,500**	
	Elevators Maint. & Service - Admin. & Community Center	**5,000**	
	Alarm System Annual Maintenance	**2,000**	
	Fire System Annual Maintenance	**2,000**	
	Facilities Assessment	**75,000**	
852	**Telephone**		**29,550**
	Zayo Phones and Internet Fiber - All Depts.	**22,800**	
	Comcast - Enrichment Center	**2,400**	
	TDS Metrocom	**2,750**	
	Verizon	**1,000**	
	AT&T	**600**	
854	**Telephone Maintenance**		**1,000**
862	**Gasoline**		**1,000**
863	**Vehicle Maintenance**		**500**

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

Acct#	Description		Approved 2019
911	**Fleet Insurance**		**505**
912	**Liability Insurance**		**21,840**
921	**Electricity**		**61,000**
	Administration Building	**37,500**	
	Enrichment Center	**11,000**	
	Community Center	**6,400**	
	Old Water Building	**4,000**	
	Storage Area	**2,100**	
922	**Heat**		**26,000**
	Administration Building	**13,500**	
	Enrichment Center	**7,000**	
	Community Center	**2,500**	
	Old Water Building	**2,500**	
	Storage Area	**500**	
923	**Sewer & Water**		**5,800**
931	**Repair & Maintenance - Building**		**51,000**
	Administration Building	**10,000**	
	Old Water Building	**1,000**	
	Community Center	**3,000**	
	Enrichment Center	**20,000**	
	ADA Improvements	**5,000**	
	Boiler Room Maintenance (Admin.)	**2,000**	
	Sheriff's Building	**10,000**	
933	**Repair & Maintenance - Equipment**		**2,500**
970	**Capital Outlay**		**176,500**
	Furniture, Tables, Chairs	**3,500**	
	Sheriff's Building Garage Drainage & Foundation	**20,000**	
	Roof - Administration Bldg. East Side	**75,000**	
	Community Center Flooring & Stair Treads	**20,000**	
	Administration Carpet, Painting and Stairways	**8,000**	
	A/C Condenser Replacement - Admin. Bldg. East	**50,000**	
	Total Twp. Hall & Grounds		**$ 702,526**

HALL & GROUNDS GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Township Hall & Grounds - 265

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	113,101	119,643	124,495	131,862
703	Salaries & Wages - Temporary	10,324	8,206	9,130	9,875
704	Salaries & Wages - Overtime	2,766	62	3,000	3,000
706	Salaries & Wages - Longevity	2,825	2,881	2,939	3,027
715	F.I.C.A.	9,964	10,052	10,447	11,024
717	Workers' Comp. Insurance	3,535	4,004	3,833	3,784
719	Health Insurance	16,878	17,095	17,850	17,724
720	Life, Dental & LTD Insurance	3,728	3,604	3,688	4,111
721	Pension	9,129	14,694	15,309	17,724
724	Uniform Allowance/Laundry	802	265	800	700
776	Building Maintenance Supplies	18,430	20,126	19,000	22,000
778	Equipment Maintenance Supplies	1,411	921	700	1,500
780	Grounds Maintenance Supplies	5,021	1,911	8,000	8,000
806	Contractual Services	17,872	14,272	64,600	91,000
852	Telephone	29,203	28,791	29,150	29,550
854	Telephone Maintenance	-	-	1,000	1,000
862	Gasoline & Diesel	384	319	1,000	1,000
863	Vehicle Maintenance	473	319	500	500
911	Fleet Insurance	567	500	500	505
912	Liability Insurance	22,080	21,266	21,500	21,840
921	Electricity	62,798	56,818	60,000	61,000
922	Heat	22,394	22,647	25,000	26,000
923	Sewer & Water	6,628	6,839	5,200	5,800
931	R & M Services - Building	34,392	29,448	43,700	51,000
933	R & M Services - Equipment	795	1,664	2,500	2,500
942	Rentals - Equipment	-	511	500	-
970	Capital Outlay	32,426	50,146	35,500	176,500
	Total Twp. Hall & Grounds	**$ 427,926**	**$ 437,004**	**$ 509,841**	**$ 702,526**
	Total FTEs	3.0	3.0	3.0	3.0

	Summary				
	Personnel Services	172,250	180,241	190,691	202,131
	Supplies	26,048	23,542	29,500	33,200
	Services	174,555	161,309	232,150	268,350
	Insurance	22,647	21,766	22,000	22,345
	Capital Outlay	32,426	50,146	35,500	176,500
	Total Twp. Hall & Grounds	**$ 427,926**	**$ 437,004**	**$ 509,841**	**$ 702,526**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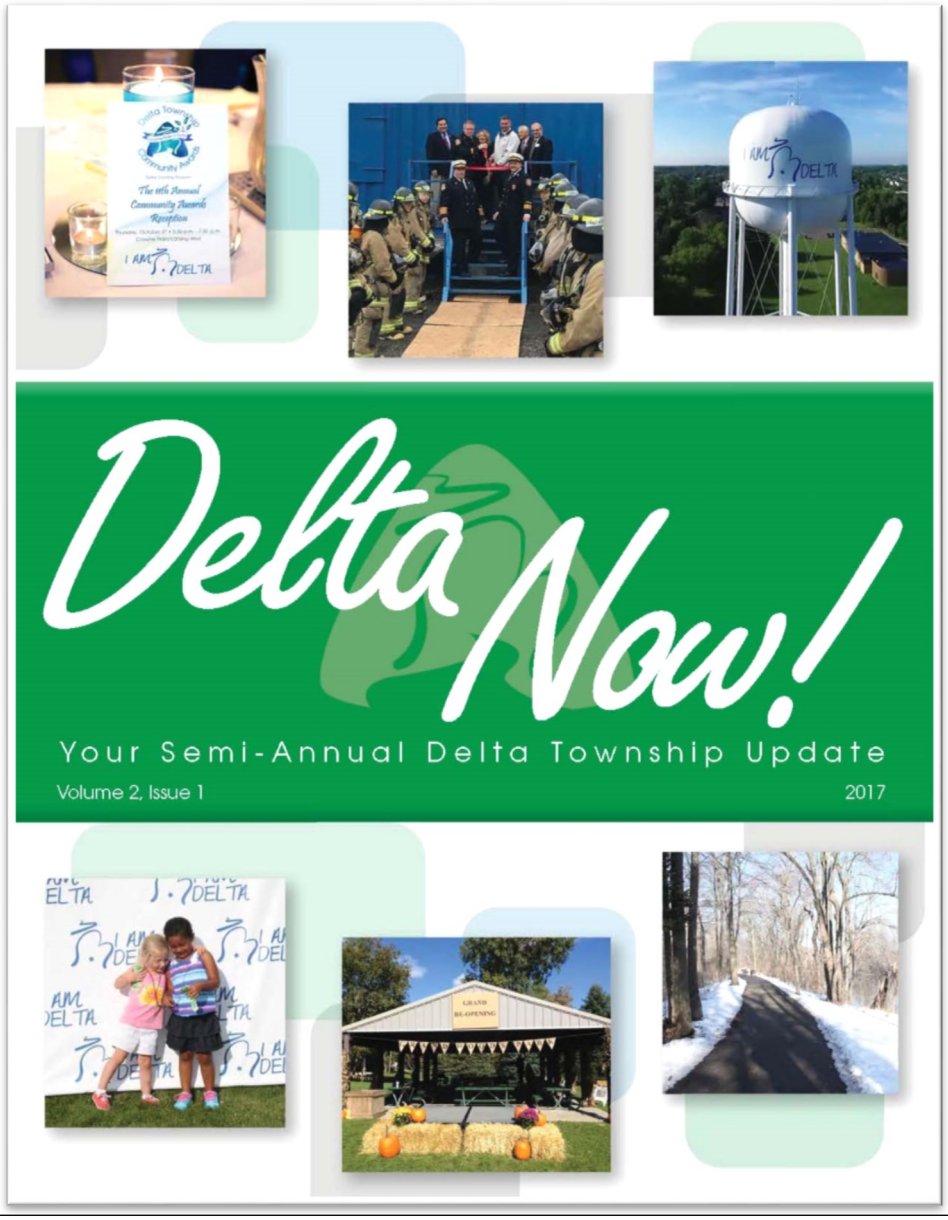
DELTA

GENERAL FUND
GENERAL ACTIVITY
FY 2019 BUDGET

The General Activity cost center budgets for township expenses that are incurred for the township at-large, such as memberships in organizations in the name of the Township (Tri-County Regional Planning, Michigan Municipal League, Michigan Townships Association, etc.), legal fees incurred by the township, donations on behalf of the township, employee programs and activities, the township quarterly magazine, and other expenses incurred on that no single department is financially responsible for.



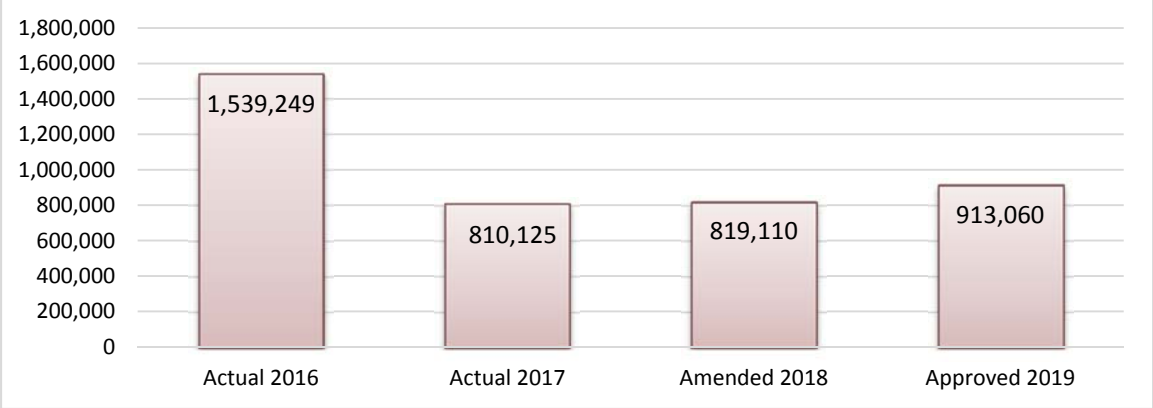
GENERAL ACTIVITY ADMINISTRATIVE SERVICES

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

Goals

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

Budget History



Objectives

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

OUTPUT INDICATORS	2016	2017	2018	2019
Percentage Of Operation Costs To The General Fund Total Budget	9.0%	4.9%	5.1%	4.8%

GENERAL ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-272

Acct#	Description		Approved 2019
710	**Fees & Per Diem**		**360**
	Non-Discrimination Committee per diem.		
719	**Health Insurance**		**533,000**
	Retiree Health Insurance Premiums	**262,000**	
	OPEB Contribution	**250,000**	
	Wellness Program	**5,000**	
	MI Claims Tax/H.S.A.	**16,000**	
730	**Postage**		**20,000**
	Expenses for Delta Magazine and Delta Now mailings.		
740	**Operating Supplies**		**23,000**
	Delta Community Awards	**5,000**	
	Employee Appreciation/Service Awards	**6,000**	
	Delta Senior Council	**1,000**	
	Wellness Employee Events	**2,000**	
	Delta Promotional/Branding Items	**4,000**	
	Coffee	**2,000**	
	Director Retreat	**3,000**	
806	**Contractual Services**		**27,500**
	Delta fireworks.		
808	**Legal Fees**		**85,000**
903	**Printing**		**33,200**
	Delta Magazine and Delta Now	**27,500**	
	Digital Media	**5,700**	
959	**Memberships & Dues**		**56,500**
	Michigan Municipal League	**6,900**	
	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	**6,600**	
	Lansing Economic Area Partnership	**15,000**	
	MiDeal	**250**	
	Protec	**4,200**	

GENERAL ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-272

Acct#	Description		Approved 2019
962	**Contributions**		**14,500**
	Meals-On-Wheels	**5,000**	
	211	**2,500**	
	Deltaside Business Expo	**2,000**	
	Neighborhood Beautification Grants	**5,000**	
970	**Capital Outlay**		**120,000**
	Grand Woods park payment (year 4 of 5).		
	Total General Activity		**$ 913,060**

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

General Activity - 272

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
710	Fees & Per Diem	150	120	360	360
719	Health Insurance	447,624	472,719	448,600	533,000
728	Office Supplies	234	302	-	-
730	Postage	14,546	17,661	18,000	20,000
740	Operating Supplies	7,803	9,688	18,850	23,000
806	Contractual Services	189,695	26,835	25,000	27,500
808	Legal Fees	64,707	69,132	85,000	85,000
903	Printing	21,804	25,333	32,900	33,200
959	Memberships & Dues	45,965	60,318	55,900	56,500
962	Contributions	7,000	7,000	14,500	14,500
963	Miscellaneous - Other	-	988	-	-
970	Capital Outlay	619,721	29	-	-
991	Debt Payment	120,000	120,000	120,000	120,000
	Total General Activity	**$1,539,249**	**$ 810,125**	**$ 819,110**	**$ 913,060**

Summary				
Personnel Services	447,774	472,839	448,960	533,360
Supplies	22,583	28,639	36,850	43,000
Services	283,206	128,300	157,400	160,200
Education & Training	45,965	60,318	55,900	56,500
Capital Outlay/Debt	739,721	120,029	120,000	120,000
Total General Activity	**$1,539,249**	**$ 810,125**	**$ 819,110**	**$ 913,060**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CEMETERIES
FY 2019 BUDGET

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

Delta Center Cemetery is located on St. Joe Hwy. east of Canal Road (7301 West St. Joe Highway). The Hillside Cemetery is located on Delta River Drive east of Webster Street (6415 Delta River Drive).

The Parks, Recreation & Cemeteries Department share management responsibilities with the Clerk's Office. The division is responsible for burials and ground maintenance, foundations, and the showing of plots for purchase, while the Clerk's Office handles the official recordkeeping, deeds, purchases, transfers, and the like.

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



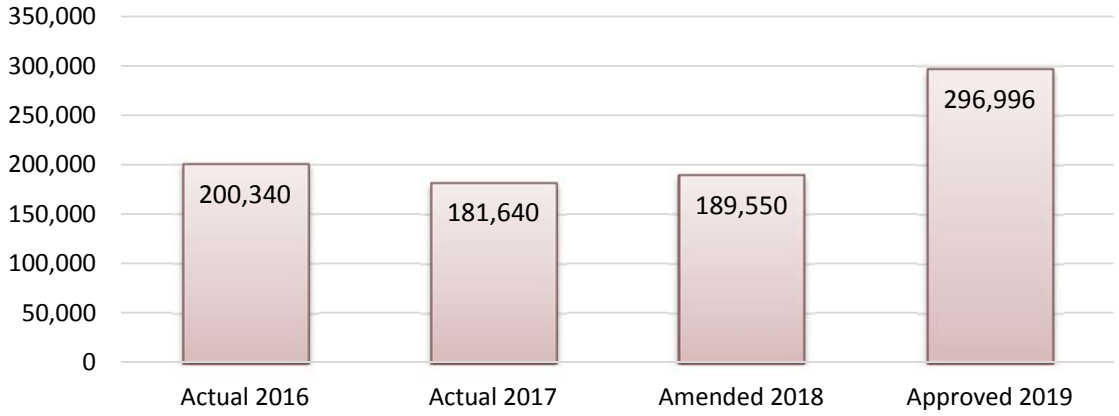
CEMETERIES

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

Goals

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

Cemeteries Budget History



Objectives

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

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Burials	55	73	65	60
Cemetery Plots Sold	62	78	68	60
Percentage Of Operation Costs To General Fund Total Budget	1.1%	1.1%	1.2%	1.6%

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular**		97,590
703	**Wages & Salaries - Temporary**		24,895
	2 each @ 29 hrs. for 25 wks. x $13.61/hr.	19,735	
	1 each @ 40 hrs. for 10 wks. X $10.75/hr.	5,160	
704	**Wages & Salaries - Overtime**		3,000
	An attempt will be made to limit overtime which will be granted only with prior approval.		
706	**Salaries & Wages - Longevity**		2,784
	Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.		
715	**F.I.C.A.**		9,180
	The Township contributes 7.65% of the employees' wages up to $106,800, plus 1.45% of wages over $106,800.		
717	**Workers' Comp. Insurance**		3,974
	The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		
719	**Health Insurance**		8,862
	Premiums for health care coverage for full-time employees and their dependents.		
720	**Life, Dental & LTD Insurance**		2,261
	Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		
721	**Pension**		12,030
	Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.		

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

Acct#	Description		Approved 2019
740	**Operating Supplies**		**9,000**
	Cremation Vaults	**2,500**	
	Grave Locators	**1,500**	
	Cremation Plaques for Scatter Garden (to be sold)	**2,500**	
	Miscellaneous	**2,500**	
759	**Tools**		**1,000**
776	**Repair & Maintenance Supplies - Building**		**5,000**
	Carpet and paint for chapel at Delta Center.		
778	**Repair & Maintenance Supplies - Equipment**		**13,500**
	Mobile Portable Tents (1 replacement & 1 new)	**12,000**	
	Monument Lift Attachment for Backhoe	**1,500**	
780	**Repair & Maintenance - Grounds**		**7,000**
	Fertilizer, Weed, and Pest Control	**3,000**	
	Foundation Cement	**1,500**	
	Grass Seed and Mulch	**500**	
	Miscellaneous	**2,000**	
806	**Contractual Services**		**5,300**
	Tree Trimming and Stump Removal	**1,000**	
	Software Fees	**3,300**	
	Miscellaneous	**1,000**	
852	**Telephone**		**600**
862	**Gasoline**		**2,500**
863	**Vehicle Maintenance**		**3,000**
911	**Fleet Insurance**		**920**
921	**Electricity**		**1,700**
923	**Sewer & Water**		**300**

CEMETERIES
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276

Acct#	Description		Approved 2019
933	**Repair & Maintenance - Equipment**		**1,000**
942	**Rentals**		**1,000**
959	**Memberships and Dues**		**100**
960	**Meetings and Conferences**		**500**
970	**Capital Outlay**		**80,000**
	Mower Replacement Program	**13,000**	
	Vault Cart Replacement	**22,000**	
	Delta Center Retaining Wall, Sidewalk & Fence	**45,000**	
	Total Cemeteries Division		**$ 296,996**

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

Cemeteries - 276

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	80,807	83,357	85,561	97,590
703	Salaries & Wages - Temporary	20,298	21,641	19,430	24,895
704	Salaries & Wages - Overtime	529	346	3,000	3,000
706	Salaries & Wages - Longevity	1,924	2,430	2,479	2,784
715	F.I.C.A.	7,735	8,007	8,221	9,180
717	Workers' Comp. Insurance	5,718	4,665	4,281	3,974
719	Health Insurance	6,809	7,118	8,925	8,862
720	Life, Dental & LTD Insurance	2,080	2,003	2,046	2,261
721	Pension	9,924	10,268	10,557	12,030
740	Operating Supplies	2,441	3,445	6,500	9,000
759	Tools	170	1,324	1,000	1,000
776	Building Maintenance Supplies	-	136	500	5,000
778	Equipment Maintenance Supplies	2,918	2,675	5,000	13,500
780	Grounds Maintenance Supplies	5,173	8,855	7,500	7,000
806	Contractual Services	1,623	3,576	4,800	5,300
852	Telephone	609	602	600	600
862	Gasoline & Diesel	621	627	1,000	2,500
863	Vehicle Maintenance	3,069	3,034	3,000	3,000
911	Fleet Insurance	955	900	900	920
921	Electricity	1,439	1,472	1,400	1,700
923	Sewer & Water	271	281	250	300
933	R & M Services - Equipment	2,867	739	1,000	1,000
942	Rentals - Equipment	400	-	1,000	1,000
959	Memberships & Dues	35	-	100	100
960	Meetings, Conf. & Seminars	95	-	500	500
970	Capital Outlay	41,830	14,139	10,000	80,000
	Total Cemeteries	**$ 200,340**	**$ 181,640**	**$ 189,550**	**$ 296,996**
	Total FTEs	1.5	1.5	1.5	1.5

Summary				
Personnel Services	135,824	139,835	144,500	164,576
Supplies	11,323	17,062	21,500	38,000
Services	10,278	9,704	12,050	12,900
Insurance	955	900	900	920
Education & Training	130	-	600	600
Capital Outlay	41,830	14,139	10,000	80,000
Total Cemeteries	**$ 200,340**	**$ 181,640**	**$ 189,550**	**$ 296,996**

DELTA PATROL
EATON COUNTY SHERIFF
FY 2019 BUDGET

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



DELTA PATROL, EATON COUNTY SHERIFF'S OFFICE

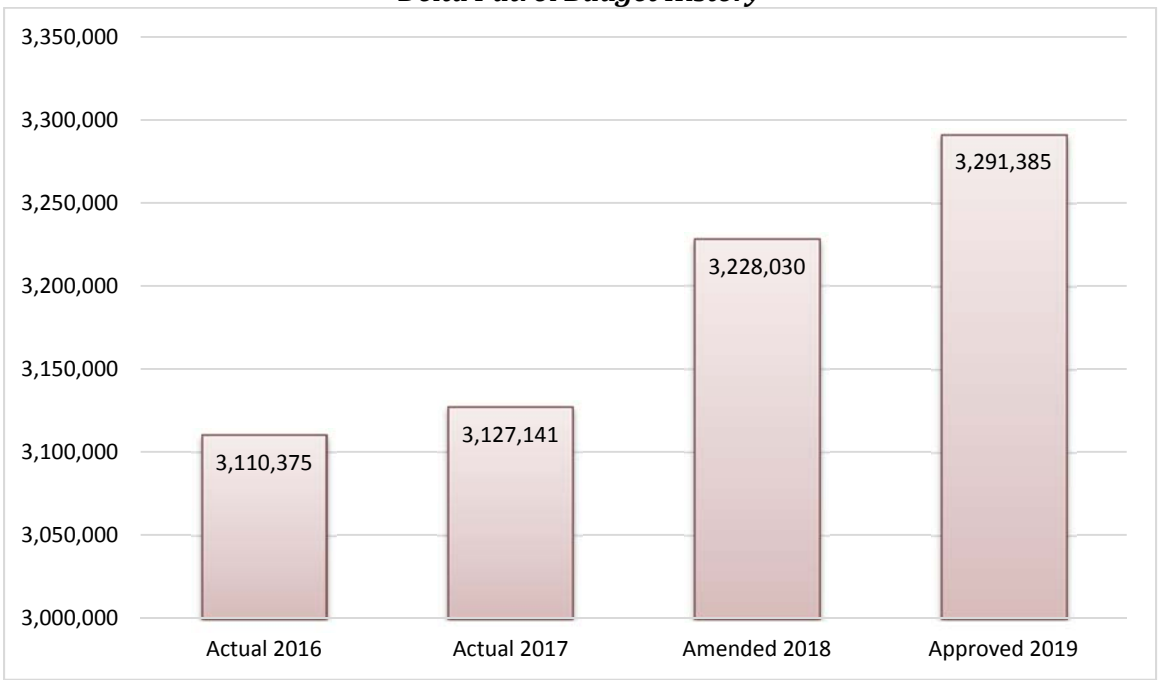
Delta Township contracts with the Eaton County Sheriff's Office for police protection. This contract establishes the Delta Patrol, which is housed within the Administration Complex of Delta Township.

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

Goals

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

Delta Patrol Budget History



Objectives

- Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education.
- Increase commercial motor vehicle inspections by 10% to ensure the safety of motorists traveling in Delta Township and preserve the infrastructure of the roadway.
- Increase efforts to provide information to the Delta Township community regarding traffic safety and crime prevention services through the use of education presentations, internet, and social media such as Facebook and Twitter.
- Increase the number of bicycle patrol hours by 10% in Delta Township neighborhoods, parks, and pathways.
- Provide for efficient, effective cooperation and response to incidents/events where two or more public safety agencies are required through joint training and pre-operational planning.

OUTPUT INDICATORS	2016	2017	ESTIMATED 2018	TARGET 2019
Total Number Of Service Calls	17,261	17,568	17,300	17,500
Traffic Encounters	6,624	7,483	6,000	7,000
Traffic Crashes	1,135	1,304	1,200	1,080
Total Number Of Commercial Motor Vehicle Inspections	132	149	155	170
Bicycle Patrol Hours	244	200	100	150
Number Of Facebook Followers	9,496	11,275	12,560	14,000
Number Of Twitter Followers	1,486	1,550	1,615	1,700
Percentage Of Operation Costs To General Fund Total Budget	18.1%	18.1%	20.0%	17.2%

SHERIFF ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-301

Acct#	Description		Approved 2019
728	**Office Supplies**		**250**
729	**Photo Copies**		**400**
740	**Operating Supplies**		**2,500**
	Scale calibration and coffee expense.		
806	**Contractual Services**		**84,600**
	School Crossing Guards	**20,000**	
	Eaton County Road Crew	**60,000**	
	Speed Sign Software Support	**4,600**	
807	**Sheriff's Contract**		**3,184,435**
	Contract payments to Eaton County.		
852	**Telephone**		**1,150**
921	**Electricity**		**13,000**
922	**Heat**		**1,800**
923	**Sewer and Water**		**1,250**
970	**Capital Outlay**		**2,000**
	Total Sherriff Activity		**$ 3,291,385**

SHERIFF ACTIVITY GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Sheriff Activity - 301

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
728	Office Supplies	-	-	250	250
729	Photo Copies	423	312	500	400
740	Operating Supplies	1,683	1,049	2,500	2,500
776	Building Maintenance Supplies	2,200	150	-	-
806	Contractual Services	61,926	54,390	88,700	84,600
807	Sheriff Contract	3,025,689	3,055,080	3,109,480	3,184,435
852	Telephone	846	1,140	900	1,150
921	Electricity	11,983	11,292	11,000	13,000
922	Heat	1,284	1,457	2,000	1,800
923	Sewer & Water	992	1,024	1,200	1,250
931	R & M Services - Building	1,540	1,247	10,000	-
970	Capital Outlay	1,809	-	1,500	2,000
	Total Sheriff Activity	**$3,110,375**	**$ 3,127,141**	**$ 3,228,030**	**$ 3,291,385**

Summary				
Supplies	4,306	1,511	3,250	3,150
Services	3,104,260	3,125,630	3,223,280	3,286,235
Capital Outlay	1,809	-	1,500	2,000
Total Sheriff Activity	**$3,110,375**	**$ 3,127,141**	**$ 3,228,030**	**$ 3,291,385**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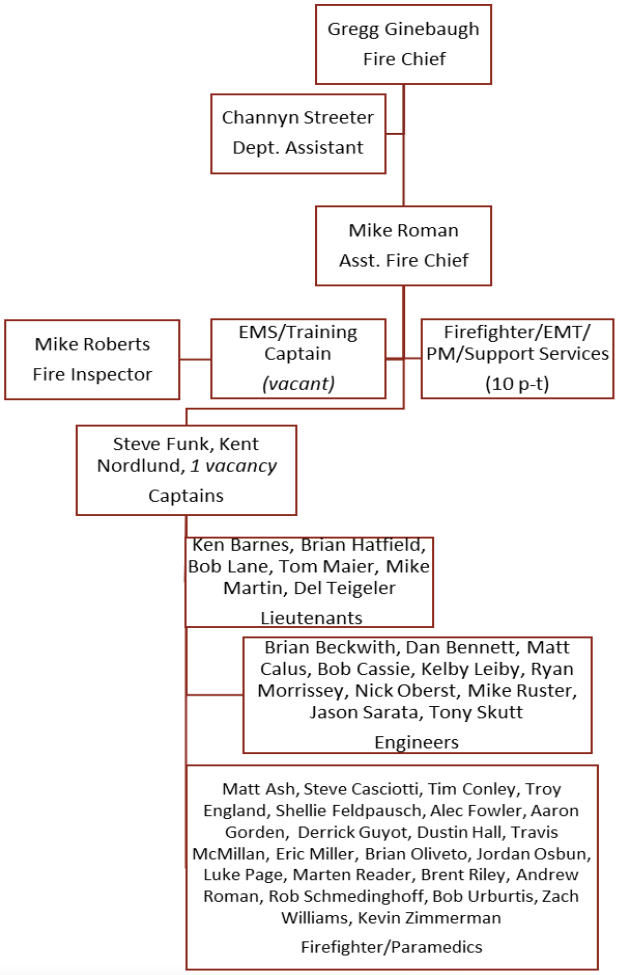
DELTA

FIRE-EOC-LOOKING GLASS REGIONAL.FIRE
FY 2019 BUDGET







FIRE DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-336

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	1,166,140
703	**Salaries & Wages - Temporary** Support services 25 hours bi-weekly.	17,000
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.	33,815
715	**F.I.C.A.** The Township contributes 7.65% of the employees' wages.	93,615
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	53,693
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	269,326
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	32,464
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.	125,515
723	**Food Allowance** A contractual item negotiated with the firefighters union for full-time employees only.	7,500
724	**Uniform Allowance** Annual uniforms including allocation for new Chief.	11,000

FIRE DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-336

Acct#	Description		Approved 2019
728	**Office Supplies**		1,300
729	**Photo Copies**		400
730	**Postage**		1,250
	Violation letters and certified for Fire Alarms/Open Burning Ordinance change.		
731	**Publications**		400
740	**Operating Supplies**		32,600
	Replace 10 Sets of Turnout Gear (1/2)	12,500	
	Replacement Fire Hose	6,600	
	SCBA Masks & Voice Amplifiers (8 ea.)	4,000	
	Cal Gas/Sensors	1,500	
	Coffee, Equipment, Cable, Fire Ext.	2,500	
	Rehab & Scene Supplies	1,500	
	Small PPE (Hoods, Gloves, Boots)	4,000	
740.025	**Operating Supplies - Fire Training Facility**		2,000
	Hay, miscellaneous and other training supplies.		
759	**Tools**		500
776	**Repair & Maintenance Supplies - Building**		5,000
778	**Repair & Maintenance Supplies - Equipment**		6,500
	SCBA Units and Air Cylinder Maintenance	4,000	
	Station & Equipment Maintenance	2,500	
806	**Contractual Services**		12,500
	Alarm Monitoring and Pest Control	2,000	
	Fire Stats, Image Trend	8,000	
	Other - Includes RAFT and Tenzinga	2,500	
851	**Radio Maintenance**		5,000
	Annual maintenance on radio tower, station bases, mobiles, portables and replacement of 2 radios.		

FIRE DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-336

Acct#	Description		Approved 2019
852	**Telephone**		9,000
861	**Mileage** Employee mileage reimbursement for travel between stations per contract.		300
862	**Gasoline**		20,000
863	**Vehicle Maintenance** Aging fleet, additional NFPA inspection requirements.		80,000
881	**Fire Prevention**		11,000
903	**Printing**		600
911	**Fleet Insurance**		13,300
912	**Liability Insurance**		9,470
921	**Electricity**		21,000
922	**Heat**		12,000
923	**Sewer and Water**		3,000
931	**Repair & Maintenance - Building**		10,500
	Routine/Preventative Maintenance (1/2)	2,500	
	Replace 3 OHD Openers - Station No. 1	8,000	
933	**Repair & Maintenance - Equipment** Fire hose and ladder testing.		3,000
934	**Repair & Maintenance - Other**		1,000
943	**Rental - Hydrants**		146,000

FIRE DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-336

Acct#	Description		Approved 2019
957	**Education & Training**		**41,100**
	Target Solutions (1/2)	**3,500**	
	Outside Training as Allowed by Union Contract	**6,500**	
	Shiftwater Rescue and Boat Ops Training	**8,000**	
	Blue Card and Comm Link (1/2)	**1,500**	
	Fire Instructor II Class	**3,600**	
	Thermal Imaging Training	**5,000**	
	Professional Development - Outside Trng./Conf. (1/2)	**2,500**	
	Fireground Survival	**10,500**	
959	**Memberships & Dues**		**3,750**
	NFPA, IAAI, MFIS (Fire Inspector & 3 Shift Inspectors)	**750**	
	Professional Memberships - Chief & A/C, NFPA Codes	**2,000**	
	Fire Insp. & Fire Invest Certifications (3 yrs.) for Insp & Shift Insp.	**1,000**	
960	**Meetings, Conferences & Seminars**		**4,300**
	Fire Inspector Conferences	**2,100**	
	MI Chiefs Association	**750**	
	ISFSI	**750**	
	North American Active Violence Conference	**700**	
970	**Capital Outlay**		**83,400**
	Floor Covering Station No. 1, Admin, EOC, OIC, Sleeping Qtrs. (1/2)	**12,500**	
	2 TOG Dryers, Station 1 and 3 (1/2)	**7,400**	
	Replace Stair Climber Exercise Machine (1/2)	**2,000**	
	Replace Gator with Polaris UTV (1/2)	**10,000**	
	Replace TOG Washing Machine Station 1	**6,500**	
	Station #3 Concrete Approach and Drive (50% split with water fund)	**37,500**	
	Station Alerting System (P25 Compliance) 50%	**7,500**	
	Total Fire Activity		**$ 2,425,238**

FIRE GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Fire Department - 336

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	1,017,101	1,007,427	1,078,767	1,166,140
703	Salaries & Wages - Temporary	17,412	10,250	15,000	17,000
704	Salaries & Wages - Overtime	57,719	65,537	65,000	75,000
706	Salaries & Wages - Longevity	26,840	28,064	34,575	33,815
715	F.I.C.A.	83,538	83,875	86,821	93,615
717	Workers' Comp. Insurance	56,565	52,424	51,656	53,693
719	Health Insurance	230,931	233,114	252,369	269,326
720	Life, Dental & LTD Insurance	31,406	27,521	28,915	32,464
721	Pension	116,265	108,660	108,663	125,515
723	Food Allowance	7,113	6,964	7,113	7,500
724	Uniform Allowance/Laundry	11,985	13,457	10,000	11,000
728	Office Supplies	783	1,201	1,300	1,300
729	Photo Copies	194	167	400	400
730	Postage	1,260	703	1,250	1,250
731	Publications	669	776	400	400
740	Operating Supplies	43,062	52,144	31,325	32,600
740.025	Fire Training Facility - Supplies	-	-	3,000	2,000
740.026	Fire Training Facility - Personnel		(4,755)	-	-
759	Tools	1,079	92	500	500
776	Building Maintenance Supplies	3,570	4,583	5,000	5,000
778	Equipment Maintenance Supplies	7,353	3,759	7,500	6,500
806	Contractual Services	15,919	15,494	11,250	12,500
851	Radio Maintenance	6,595	4,394	6,500	5,000
852	Telephone	10,134	9,768	9,000	9,000
861	Mileage	85	148	250	300
862	Gasoline & Diesel	16,825	14,852	20,000	20,000
863	Vehicle Maintenance	72,468	85,144	75,000	80,000
881	Fire Prevention	11,883	9,574	10,000	11,000
903	Printing	-	355	500	600
911	Fleet Insurance	13,022	13,000	13,000	13,300
912	Liability Insurance	9,544	9,300	9,300	9,470
921	Electricity	18,296	17,997	20,000	21,000
922	Heat	7,303	7,415	12,000	12,000
923	Sewer & Water	3,703	4,513	2,700	3,000
931	R & M Services - Building	11,764	17,086	17,500	10,500
933	R & M Service - Equipment	9,096	12,270	15,500	3,000
934	R & M Services - Other	16	533	500	1,000

FIRE GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Fire Department - 336

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
943	Rentals - Hydrant	142,380	145,110	146,000	146,000
957	Education & Training	21,242	28,299	25,850	41,100
959	Memberships & Dues	2,935	3,150	3,750	3,750
960	Meetings, Conf. & Seminars	4,700	4,545	4,000	4,300
970	Capital Outlay	120,079	57,252	46,365	83,400
	Total Fire Department	**$2,212,834**	**$ 2,156,162**	**$ 2,238,519**	**$ 2,425,238**
	Total FTEs	26	22	18.5	18.5

Summary				
Personnel Services	1,644,890	1,623,836	1,728,879	1,874,068
Supplies	86,865	87,127	80,925	81,250
Services	167,177	184,543	180,450	168,600
Insurance	22,566	22,300	22,300	22,770
Education & Training	28,877	35,994	33,600	49,150
Capital Outlay	120,079	57,252	46,365	83,400
Grants and Other	142,380	145,110	146,000	146,000
Total Fire Department	**$2,212,834**	**$ 2,156,162**	**$ 2,238,519**	**$ 2,425,238**

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

Acct#	Description		Approved 2019
740	**Operating Supplies**		**500**
806	**Contractual Services**		**6,400**
	Annual & Preventative Maint. Tornado & other EOC, Full-Scale Sims	**5,500**	
	VEOIC - Virtual EOC	**900**	
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/communication equipment.		
	Total Emergency Operations Center (EOC)		**$ 16,400**

EMERGENCY OPERATIONS CENTER (EOC) GENERAL FUND
Detail of Expenditures
Fiscal Year Ending, December 31:

Emergency Operations - 336.344

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
740	Operating Supplies	293	3,996	500	500
806	Contractual Services	11,199	8,432	8,500	6,400
852	Telephone	17	-	500	500
921	Electricity	5,707	5,746	5,000	5,000
960	Meetings, Conf. & Seminars	63	26	500	500
970	Capital Outlay	699	-	3,500	3,500
	Total EOC Activity	**$ 17,978**	**$ 18,200**	**$ 18,500**	**$ 16,400**

Summary				
Supplies	293	3,996	500	500
Services	16,986	14,204	14,500	12,400
Capital Outlay	699	-	3,500	3,500
Total EOC Activity	**$ 17,978**	**$ 18,200**	**$ 18,500**	**$ 16,400**

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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular** Three full-time employees.	345,830
704	**Salaries & Wages - Overtime**	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.	1,808
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.	26,942
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	16,181
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	77,172
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	9,820
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.	36,658
723	**Food Allowance** A contractual item negotiated with the firefighters union for full-time employees only.	3,750

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

Acct#	Description		Approved 2019
724	**Uniform Allowance** Safer grant uniforms (10% anticipated price increase).		**6,400**
740	**Operating Supplies**		**2,000**
760	**Medical Supplies**		**9,800**
778	**Equipment Maintenance Supplies** Supplies for ambulance only.		**500**
806	**Contractual Services** NFPA 1582 physicals (3 Safer Ft).		**1,500**
851	**Radio Maintenance**		**500**
852	**Telephone** Station #2 (LGRFA) officer cell phone, increase & MCT.		**1,000**
862	**Gasoline**		**7,500**
911	**Fleet Insurance**		**2,040**
957	**Education & Training**		**6,000**
	Professional Development - Local Delivery	**4,000**	
	Professional Development - Outside & Conf.	**2,000**	
	Total Looking Glass (LGRFA)		**$ 575,401**

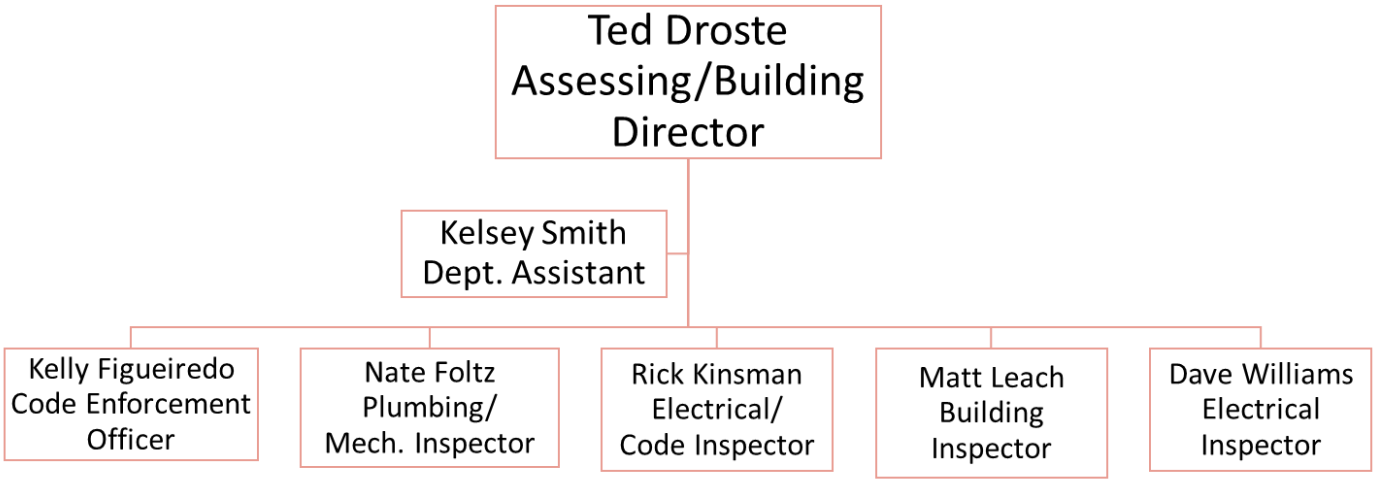
LOOKING GLASS (LGRFA) GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Looking Glass Regional Fire - 336.333

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	172,004	181,484	314,157	345,830
703	Salaries & Wages - Temporary	90,143	74,943	-	-
704	Salaries & Wages - Overtime	21,532	48,032	18,000	20,000
706	Salaries & Wages - Longevity	-	871	1,768	1,808
715	F.I.C.A.	21,691	20,956	24,440	26,942
717	Workers' Comp. Insurance	6,419	6,474	15,702	16,181
719	Health Insurance	40,344	38,358	92,946	77,172
720	Life, Dental & LTD Insurance	4,514	4,071	10,164	9,820
721	Pension	16,299	20,782	30,613	36,658
723	Food Allowance	1,778	1,778	3,557	3,750
724	Uniform Allowance/Laundry	-	-	5,800	6,400
740	Operating Supplies	1,260	1,154	2,000	2,000
760	Medical Supplies	8,294	9,216	9,600	9,800
776	Building Maintenance Supplies		52	-	-
778	Equipment Maintenance Supplies	-	-	500	500
806	Contractual Services	120	2,755	4,300	1,500
851	Radio Maintenance	-	-	500	500
852	Telephone	727	360	1,000	1,000
862	Gasoline & Diesel	6,476	7,213	6,000	7,500
911	Fleet Insurance	2,087	2,000	2,000	2,040
957	Education & Training	4,100	2,575	6,000	6,000
	Total LGRFA	**$ 397,788**	**$ 423,074**	**$ 549,047**	**$ 575,401**
	Total FTEs	4.5	4.5	6.0	6.0

Summary				
Personnel Services	374,724	397,749	511,347	538,161
Supplies	16,030	17,635	23,900	26,200
Services	847	3,115	5,800	3,000
Insurance	2,087	2,000	2,000	2,040
Education & Training	4,100	2,575	6,000	6,000
Total LGRFA	**$ 397,788**	**$ 423,074**	**$ 549,047**	**$ 575,401**

BUILDING DEPARTMENT
FY 2019 BUDGET





BUILDING DEPARTMENT

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

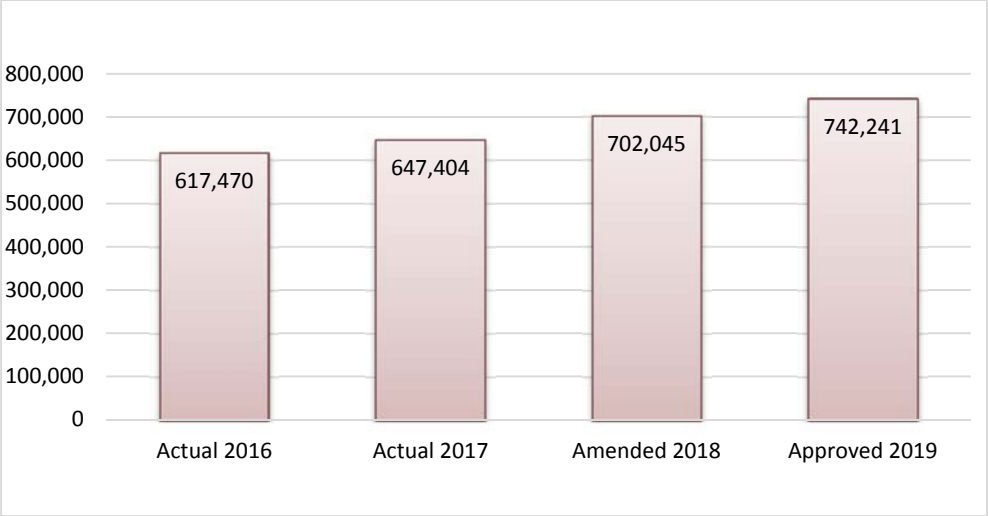
The primary function, or mission, of the Department is to "ensure compliance with all applicable State and Federal Building Codes and to maintain, protect, and enhance the public health, safety, and welfare by establishing enforceable requirements."

The principal responsibilities of the Department are:

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

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

Building Department Budget History



Objectives

- Plan Reviews: Each year several new 'Projects' are started, and permit applications are submitted for the construction process. Prior to the permit issuance the Inspectors are required to review the plans and highlight changes where the plan does not appear to meet code, or additional information is needed. Depending on the project scope, the plan reviews can take from an hour, to several days. In 2018 we identified that our process is not as efficient and desired; in 2019 it is our goal to track our Plan Review process better, and shorten the turn-around-time whenever practical.
- Issuing Permits and Permit application process: Permit are obtained in our Department predominantly by 1) applications received through the mail, 2) online processing, and 3) at our counter. By allowing multiple ways for businesses and residents to obtain their permits we will continue to provide a great service. In 2019 we will expand the sign review and issuance process to include other departments and personnel so more people understand the procedures and taxpayers are served better.
- Permit Compliance: when applications are submitted they need to be reviewed, entered into the software to coincide with the work being done, prepare the invoice, and enter the project on the "plan review spreadsheet" if applicable. Applications will continue to be studied in 2019 to make sure the necessary data in obtained, including contractor registration, capital charge information, and all construction related details.
- Trade Related Inspection Services: the majority of the work the Building Department does is in the field performing inspection services. Each project generally involves multiple inspections to assure compliance. Inspections may also be requested on our website. Inspections will continue to be done in a timely manner to assist taxpayers, yet maintain our continued practice of thorough and fair inspections.

- Code Enforcement Inspection Services: along with trade related inspections the Building Department is also responsible for inspecting ordinance violations such as poor building maintenance, accumulation of junk in yards, inoperable or unlicensed vehicles, and general blight. Each project generally involves multiple inspections to assure compliance. We will continue to identify the most problematic properties and clean them up using the civil infraction process including presentations before the Eaton County magistrate. Also, we will continue to audit our Rental Inspection list of single family properties in 2019 to make sure all properties are in the program and inspections are completed; through this process we added approximately 50 new residential properties to the program in 2018.
- Change in Occupancy: Inspections are required when a business intends on moving into an existing space. This is due to Building, Planning, and Fire Department rules. The purpose is assure a safe, and violation free, space prior to a new business opening. These inspections assure a smooth transition for the new owner/occupant.
- Consulting Services: prior to a project beginning, many times contractors and residents have questions related to our policies, procedures, and code interpretations. We feel the consultation time in the beginning alleviates problems in the future. We intend to be even more proactive in 2019 setting up meetings with future businesses to make sure we are involved early in the process.
- Plan Management: Building plans are required to be submitted in electronic format. These pdf plans are now stored on the network for historical purposes. This practice will continue in 2019.
- Document Distribution: our website continues to serve as the main distribution point for common questions and technical data pertaining to our processes. Based on frequently asked questions, we will create new documents in 2019 to assist businesses and residents.
- Education: For the Building Department to remain effective, each employee must maintain certifications and attend classes to stay current with the market. During 2019 staff will attend over 220 hours of continuing education to keep sharp with the industry we serve.

OUTPUT INDICATORS	2016	2017	YTD 2018	2019 Target
Total Number of FTE Training Hours	256	220	220	220
Total Number of Inspections for Department	6,739	5,366	4,273	6,500
Number of Code Enforcement Inspections (Blight, Signs, Etc.)	261	441	312	400
Number of Rental Inspections	2,158	2,930	1,457	2800
Number of Trade Inspections	4,320	4,376	2,504	4,000
TOTAL Number of Permits Issued	**2,591**	**3,079**	**1,695**	**2,340**
Number of Building Permits [w/re-roof permits]	384	478	187	400
Number of Electrical Permits	562	707	234	500
Number of Sign Permits	84	85	24	80
Number of Mechanical Permits	831	949	416	850
Number of Plumbing Permits	363	455	220	400
Number of Sewer Permits	96	81	35	70
Number of Tent Permits	16	9	6	10
Number of Sidewalk Permits	28	45	26	30
Percentage of operation costs to General Fund total budget	3.5%	3.8%	4.4%	3.9%

BUILDING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-371

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	430,910
703	**Salaries & Wages - Temporary** Contract inspectors (fill-in as/if needed).	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 employees' base wage on November 30 of each year.	10,969
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.	34,592
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	3,977
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	71,424
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	13,657
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.	53,427

BUILDING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-371

Acct#	Description		Approved 2019
728	**Office Supplies**		**1,900**
	General Office Supplies, including Lithium Batteries for Flashlights	**1,480**	
	Twp. Logo Apparel for Easy Identification (7 x $60 ea.)	**420**	
729	**Photo Copies**		**1,000**
730	**Postage**		**1,100**
731	**Publications**		**850**
	Updated code manuals for all trades.		
806	**Contractual Services**		**39,200**
	Annual Software Support & Update Fees for Building App	**5,900**	
	AMG Service Fee - Online Services such as Inspection Requests	**4,000**	
	AMG - Permit Apps Online	**1,300**	
	Property Maintenance Contracts	**28,000**	
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**		**4,500**
863	**Vehicle Maintenance**		**2,500**
	General vehicle maintenance. Two are scheduled to be replaced in 2017; therefore the remaining three will require periodic service.		
911	**Fleet Insurance**		**3,550**
959	**Memberships & Dues**		**920**
	MMCO Memberships (4 ea.)	**240**	
	International Code Council (ICC)	**150**	
	National Fire Protection Association (NFPA)	**175**	
	Annual Dues for Certified Electrical Inspector (CEI-M)	**60**	
	PIAM Membership for Plumbing Inspector	**100**	
	MIAM Membership for Plumbing Inspector	**75**	
	MAHO Membership (3 ea.)	**120**	

BUILDING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-371

Acct#	Description		Approved 2019
960	**Meetings, Conferences & Seminars**		**6,395**
	COCM Winter/Spring/Fall Conference & Lodging (4 inspectors)	**1,400**	
	IAEI Spring/Summer/Annual Conference & Lodging (2 inspectors)	**2,040**	
	PIAM Spring/Fall Conference per ACT 54 CR	**850**	
	PIAM Plumbing Code Update Class	**25**	
	MIAM Spring/Fall for Mechanical Inspector	**600**	
	MAHO Conference & Lodging (3 inspectors)	**1,080**	
	MAHO Day Seminars on Special Topics	**400**	
970	**Capital Outlay**		**47,700**
	Computer Replacement/Surface Replacement	**1,500**	
	Replacement Pick Up Truck (2 ea.)	**46,200**	
	Total Building Department		**$ 742,241**

BUILDING DEPARTMENT GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Building Department - 371

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	403,139	417,682	418,361	430,910
703	Salaries & Wages - Temporary	-	-	10,000	10,000
706	Salaries & Wages - Longevity	10,222	8,641	9,548	10,969
710	Fees & Per Diem	-	90	250	250
715	F.I.C.A.	30,709	32,153	32,735	34,592
717	Workers' Comp. Insurance	3,778	3,837	3,792	3,977
719	Health Insurance	76,135	69,452	71,997	71,424
720	Life, Dental & LTD Insurance	11,341	11,712	12,276	13,657
721	Pension	49,616	47,171	51,871	53,427
728	Office Supplies	1,274	2,130	1,800	1,900
729	Photo Copies	1,095	761	1,000	1,000
730	Postage	1,325	1,012	1,100	1,100
731	Publications	479	982	1,100	850
806	Contractual Services	9,579	9,070	40,000	39,200
852	Telephone	3,248	3,324	3,420	3,420
862	Gasoline & Diesel	3,605	4,401	4,000	4,500
863	Vehicle Maintenance	3,075	2,211	2,500	2,500
903	Printing	-	40	-	-
911	Fleet Insurance	3,580	3,500	3,500	3,550
959	Memberships & Dues	945	990	1,860	920
960	Meetings, Conf. & Seminars	4,155	3,730	5,435	6,395
970	Capital Outlay	170	24,515	25,500	47,700
	Total Building Department	**$ 617,470**	**$ 647,404**	**$ 702,045**	**$ 742,241**
	Total FTEs	6.0	6.0	6.0	6.0

Summary				
Personnel Services	584,940	590,738	610,830	629,206
Supplies	7,778	9,286	9,000	9,350
Services	15,902	14,645	45,920	45,120
Education & Training	5,100	4,720	7,295	7,315
Capital Outlay	170	24,515	25,500	47,700
Total Building Department	**$ 617,470**	**$ 647,404**	**$ 702,045**	**$ 742,241**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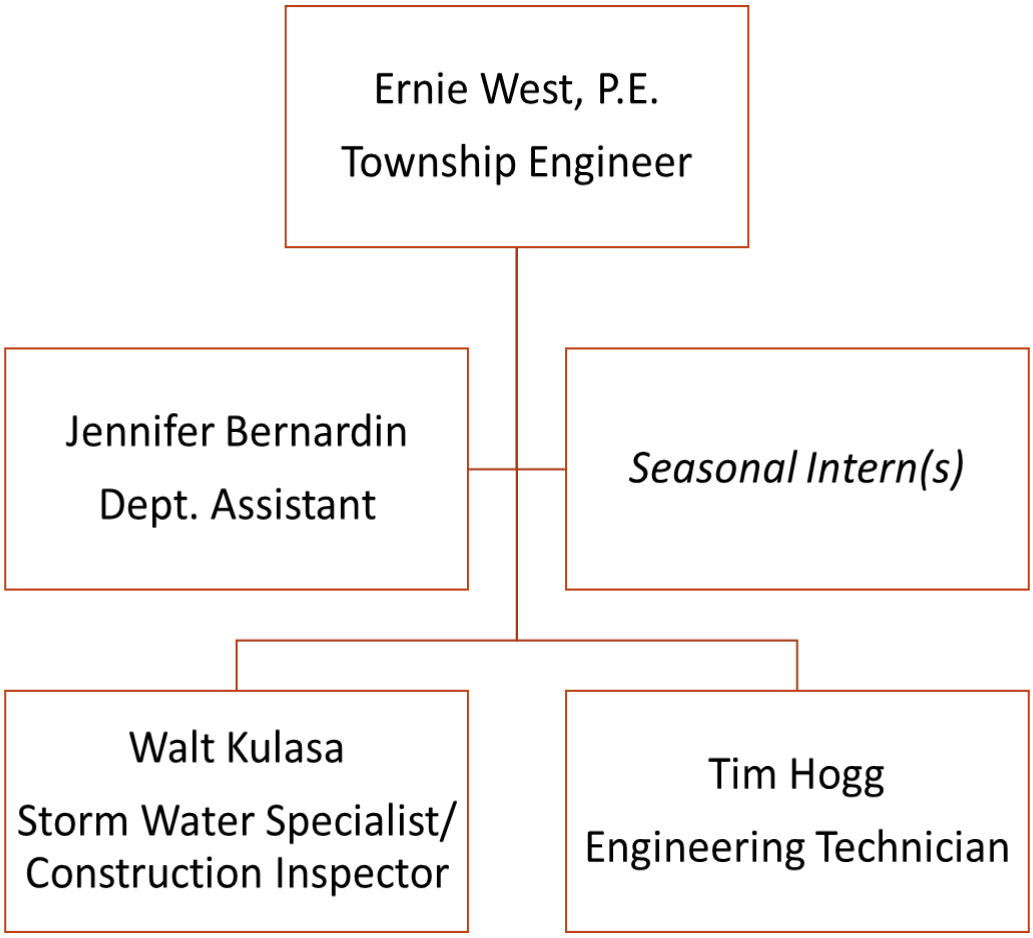
DELTA

ENGINEERING DEPARTMENT
FY 2019 BUDGET





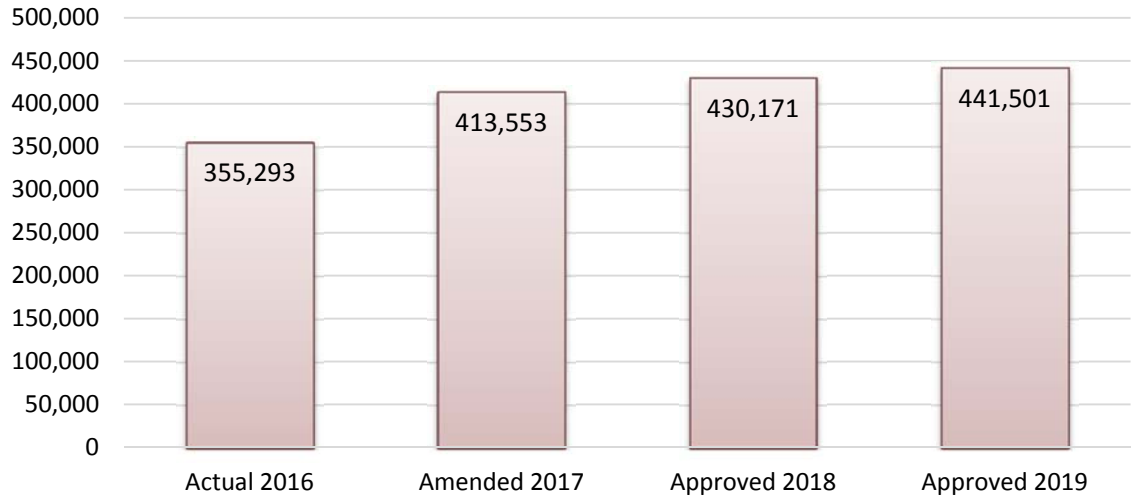
ENGINEERING DEPARTMENT

The Engineering Department prepares studies, engineering plans, specifications, and contract documents for public works projects. The department is also responsible for inspection of public works projects, preparing as-built plans, execution of legal documents, and reviewing developers' plans for compliance with Delta Township standards. The department responds to citizen requests for information regarding connection to the public sanitary sewer and water systems, costs of sanitary sewer and/or water services including the preparation of assessment rolls, and provides information to property owners and developers to aid them in the development of their property.

Goals

- Continue efforts to make Delta Township a walkable community through implementation of sidewalk and non-motorized transportation plans.
- Provide reliable water and sanitary sewer services through responsible planning.
- Provide value by developing, maintaining and updating maps, plans, and other documents pertaining to township owned facilities and infrastructure.
- Provide engineering assistance to other departments to aid them in achieving their mission.
- Pursue projects that will improve the natural environment.
- Strive to provide excellent customer service.

Engineering Department Budget History



Objectives

- Coordinate Sidewalk/Pathway Programs:
  - Complete second round of repairs to Zone 4 in 2019
  - Address non-ADA ramps in accordance with ADA Transition Planning efforts
  - Fill in gap of sidewalk on St. Joe between Pointe West and Countryside Drive
  - Administer grant for construction of Old River Trail Pathway
  - Coordinate with Eaton County Road Commission for construction of OId Lansing Road Bike Lanes

  - Continue to provide assistance with strategic implementation of Non-Motorized Transportation Plan
- Enhance coordination with Tri-County Regional Planning and Eaton County Road Commission on future projects in Delta Township.
- Continue monitoring the well plugging program and implement improvements as needed.
- Continue to respond to the requirements of the Phase II Stormwater Program.
- Assist the Parks Department in implementing projects from DNR grants.
  - Administer construction of Delta Mills Canoe Launch
  - Administer construction of Mt. Hope Park and pathway
- Assist the Parks Department with facility maintenance projects.
- Continue efforts to convert "orphan" drains to public drains.
- Assist Utilities Department with obtaining design services for Willow Lift Station improvements.
- Complete WWTP Evaluation and Master Plan and begin implemention of recommendations.
- Continue evaluation and modeling of sanitary sewer collection system.
- Continue implementation of water system reliability enhancements.
- Assist Utilities Department with capital project planning, design and implementation.
- Assist Utilities Department with facility maintenance projects.
- Provide plan review and inspection of private development utility system extensions.
- Continue to provide support and updates to GIS mapping system.

OUTPUT INDICATORS	2017	2018	TARGET 2019
Lineal Feet Of New Sidewalk/Pathway Constructed	2,443	560	4,100
Lineal Feet Of Sidewalk Repaired and/or Replaced	4,365	2,490	4,500
Number Of Sidewalk Ramps Repaired To ADA	20	2	10
Number Of Site Plans Reviewed	20	20	20
Billable Hours For Engineering Services	175	220	200
Wells Abandoned Per The Well Program	6	8	7

ENGINEERING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular**		256,345
703	**Salaries & Wages - Temporary**		15,000
	Engineering Intern - Year Round (CAD work)	10,000	
	Engineering Intern - Summer Only	5,000	
706	**Salaries & Wages - Longevity**		3,527
	Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.		
715	**F.I.C.A.**		20,655
	The Township contributes 7.65% of the employees' wages up to $106,800, plus 1.45% of wages over $106,800.		
717	**Workers' Comp. Insurance**		1,013
	The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		
719	**Health Insurance**		58,767
	Premiums for health care coverage for full-time employees and their dependents.		
720	**Life, Dental & LTD Insurance**		7,266
	Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		
721	**Pension**		31,458
	Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.		
728	**Office Supplies**		3,000
729	**Photo Copies**		1,000

ENGINEERING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-447

Acct#	Description		Approved 2019
730	**Postage**		**750**
731	**Publications**		**500**
806	**Contractual Services**		**23,200**
	Misc. Surveying, Soil Testing, and Other	**10,000**	
	Professional Engineering Services	**10,000**	
	AutoCAD Software License Fees	**3,200**	
852	**Telephone**		**2,200**
	Cell Phone Allowance	**1,200**	
	GPS Unit Wireless Modem	**500**	
	Tablet Wireless Modem	**500**	
862	**Gasoline**		**1,500**
863	**Vehicle Maintenance**		**1,500**
903	**Printing**		**1,000**
911	**Fleet Insurance**		**1,520**
957	**Education & Training**		**3,000**
959	**Memberships & Dues**		**800**
	National Society of Professional Engineers	**325**	
	American Society of Civil Engineers	**275**	
	MWEA/WEF	**200**	
960	**Meetings, Conferences & Seminars**		**2,000**
970	**Capital Outlay**		**4,500**
	Computer Replacement	**2,500**	
	Monitor Replacement	**1,000**	
	Chair Replacements	**1,000**	
	Total Engineering Department		**$ 441,501**

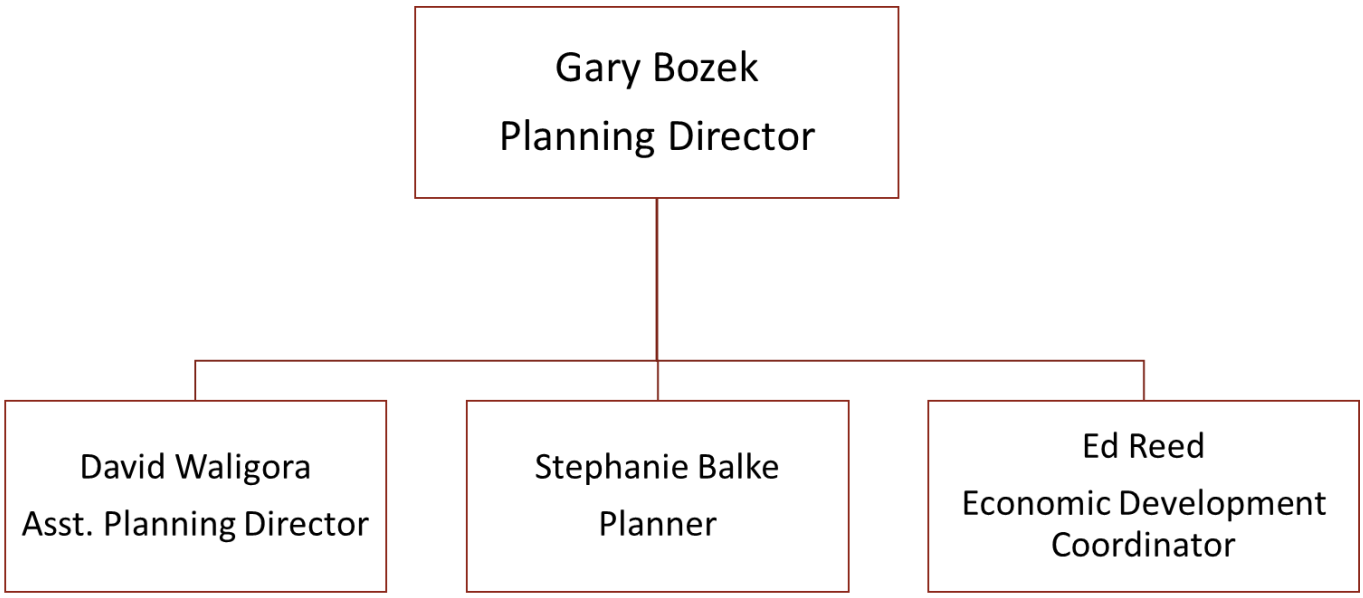
ENGINEERING DEPARTMENT GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Engineering Dept. - 447

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	195,218	250,307	246,889	256,345
703	Salaries & Wages - Temporary	43,693	6,917	10,000	15,000
706	Salaries & Wages - Longevity	4,921	3,512	3,449	3,527
715	F.I.C.A.	18,027	19,429	19,916	20,655
717	Workers' Comp. Insurance	1,584	1,345	1,311	1,013
719	Health Insurance	37,818	51,657	50,394	58,767
720	Life, Dental & LTD Insurance	4,959	6,215	6,569	7,266
721	Pension	23,382	26,528	30,293	31,458
728	Office Supplies	2,240	1,848	3,000	3,000
729	Photo Copies	1,042	652	1,000	1,000
730	Postage	107	169	750	750
731	Publications	40	155	500	500
740	Operating Supplies	1,110	553	1,000	1,000
778	Equipment Maintenance Supplies	8	148	-	-
806	Contractual Services	4,284	6,608	33,200	23,200
852	Telephone	780	1,617	2,200	2,200
862	Gasoline & Diesel	931	1,033	1,500	1,500
863	Vehicle Maintenance	865	1,834	1,500	1,500
903	Printing	313	1,400	600	1,000
911	Fleet Insurance	1,590	1,500	1,500	1,520
957	Education & Training	-	3,121	3,500	3,000
959	Memberships & Dues	2,662	3,005	2,600	800
960	Meetings, Conf. & Seminars	-	402	2,000	2,000
970	Capital Outlay	9,719	23,598	6,500	4,500
	Total Engineering Dept.	**$ 355,293**	**$ 413,553**	**$ 430,171**	**$ 441,501**
	Total FTEs	4.5	3.5	4.0	4.0

Summary				
Personnel Services	329,602	365,910	368,821	394,031
Supplies	5,478	4,558	7,750	7,750
Services	6,242	11,459	37,500	27,900
Insurance	1,590	1,500	1,500	1,520
Education & Training	2,662	6,528	8,100	5,800
Capital Outlay	9,719	23,598	6,500	4,500
Total Engineering Dept.	**$ 355,293**	**$ 413,553**	**$ 430,171**	**$ 441,501**

PLANNING DEPARTMENT
FY 2019 BUDGET





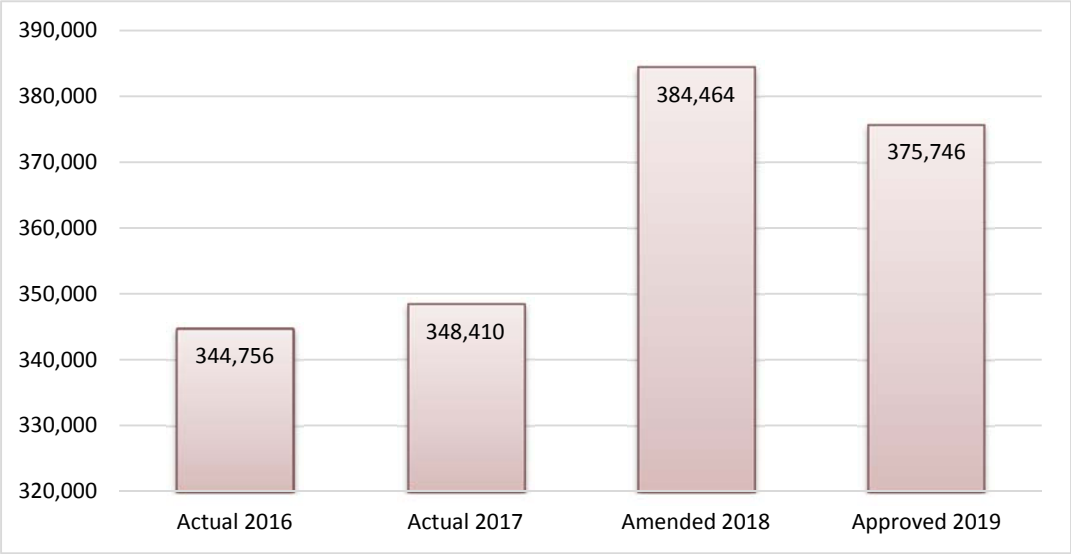
PLANNING DEPARTMENT

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

Goals

- Assist in the redevelopment of the West Saginaw corridor.
- Monitor the implementation of the 2017 Zoning Ordinance.
- Assist in implementing the 2018 Non-Motorized Transportation Plan.
- Continue the updating of the 2013 Comprehensive Plan.
- Assist in maintaining the "Township of Excellence" rating from the MTA.
- Continue the implementation of the Collection Bin Ordinance.
- Provide assistance to other Township agencies as needed.

Planning Department Budget History



Objectives

- Monitor application of the West Saginaw Overlay District's regulations on blighted properties.
- Prepare amendments to the 2017 Zoning Ordinance as necessary.
- Assist in the filing of grant applications for non-motorized transportation projects.
- Obtain training for Planning Commissioners to retain "Township of Excellence."
- Complete the update of the 2013 Comprehensive

OUTPUT INDICATORS	2016	2017	2018	TARGET 2019
Number Of Zoning Enforcement Actions	45	60	60	50
Number Of Code Of Ordinance Amendments	0	4	1	2
Number Of Special Land Use Permits & Rezoning Requests Processed	5	5	6	5
Number Of Site Plans Reviewed	11	11	16	10
Number Of Training Hours Per FTE	1	1	2	2
Percentage Of Operation Costs To General Fund Total Budget	1.9%	2.0%	2.4%	2.0%

PLANNING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-721

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular**	236,967
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.	3,535
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 employees' wages up to $106,800, plus 1.45% of wages over $106,800.	18,398
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	250
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.	43,094
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	5,514
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.	29,038
728	**Office Supplies**	1,500
729	**Photo Copies**	800

PLANNING DEPARTMENT
LINE ITEM DESCRIPTIONS
ACCOUNT #101-721

Acct#	Description		Approved 2019
730	**Postage**		**800**
731	**Publications**		**400**
806	**Contractual Services**		**15,000**
	Consulting (1/2 comp plan update fees).		
852	**Telephone**		**800**
861	**Auto Allowance/Mileage**		**100**
903	**Printing**		**600**
957	**Education & Training**		**4,000**
	Staff and Planning Commissioners' training.		
958	**Recording Costs**		**200**
959	**Memberships & Dues**		**1,500**
	American Planning Association Membership	**1,250**	
	Professional Community Planning Accreditation	**250**	
960	**Meetings, Conferences & Seminars**		**3,000**
	Michigan Association of Planning Annual Conference	**1,500**	
	Other Conferences for Planning Commissioners	**1,500**	
970	**Capital Outlay**		**2,750**
	Computer Replacement	**2,000**	
	Office Equipment	**750**	
	Total Planning Department		**$ 375,746**

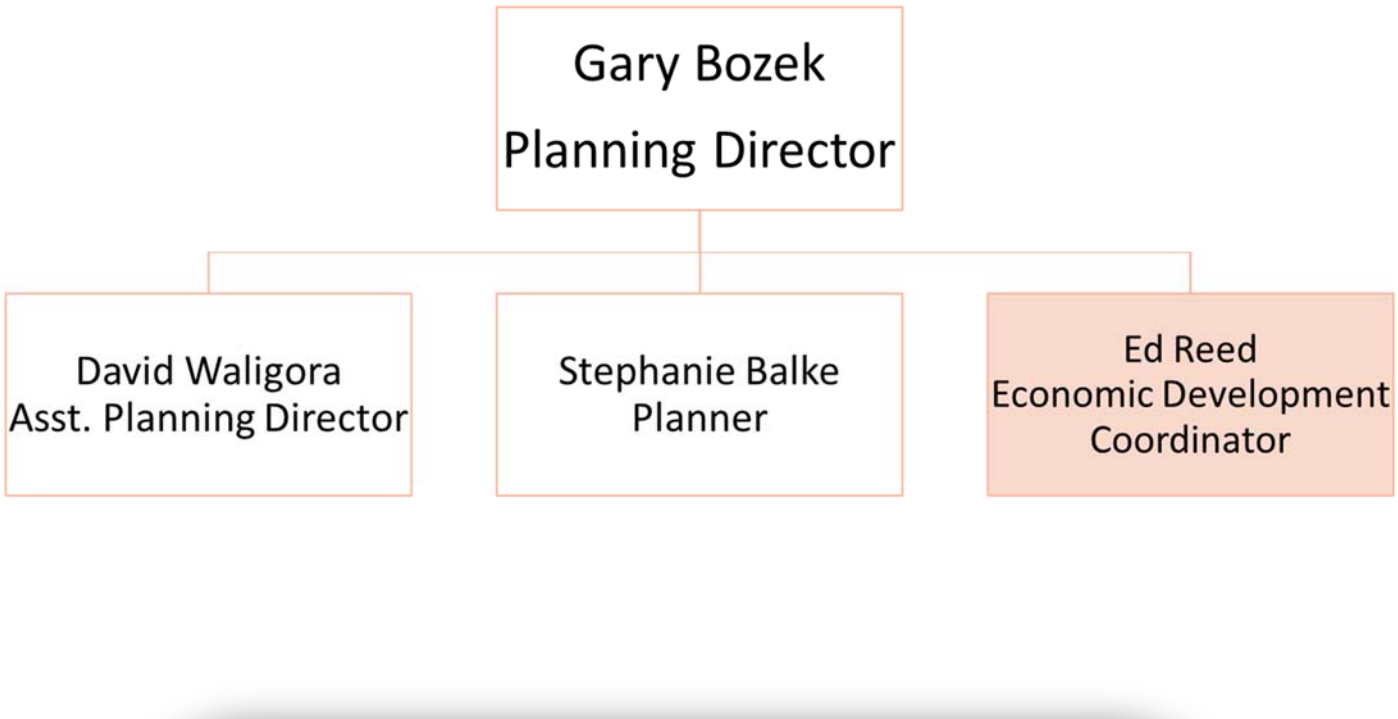
PLANNING DEPARTMENT GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Planning Dept. - 721

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	227,507	233,863	226,725	236,967
704	Salaries & Wages - OT	-	196	-	-
706	Salaries & Wages - Longevity	5,992	4,939	3,434	3,535
710	Fees & Per Diem	5,400	6,250	7,500	7,500
715	F.I.C.A.	17,502	17,703	17,592	18,398
717	Workers' Comp Insurance	418	300	288	250
719	Health Insurance	45,184	41,653	55,568	43,094
720	Life, Dental & LTD Insurance	4,788	4,178	6,149	5,514
721	Pension	10,875	24,798	27,808	29,038
728	Office Supplies	1,070	1,171	1,500	1,500
729	Photo Copies	942	738	800	800
730	Postage	537	393	800	800
731	Publications	185	185	400	400
806	Contractual Services	20,399	4,628	23,000	15,000
852	Telephone	-	260	800	800
861	Mileage	-	-	100	100
903	Printing	258	-	600	600
957	Education & Training	220	1,835	4,000	4,000
958	Recording Costs	-	-	200	200
959	Memberships & Dues	817	1,125	1,450	1,500
960	Meetings, Conf. & Seminars	2,405	1,222	3,000	3,000
970	Capital Outlay	257	2,973	2,750	2,750
	Total Planning Dept.	**$ 344,756**	**$ 348,410**	**$ 384,464**	**$ 375,746**
	Total FTEs	3.0	3.0	3.0	3.0

Summary				
Personnel Services	317,666	333,880	345,064	344,296
Supplies	2,734	2,487	3,700	3,700
Services	20,657	4,888	24,500	16,500
Education & Training	3,442	4,182	8,450	8,500
Capital Outlay	257	2,973	2,750	2,750
Total Planning Dept.	**$ 344,756**	**$ 348,410**	**$ 384,464**	**$ 375,746**

ECONOMIC DEVELOPMENT ACTIVITY
FY 2019 BUDGET





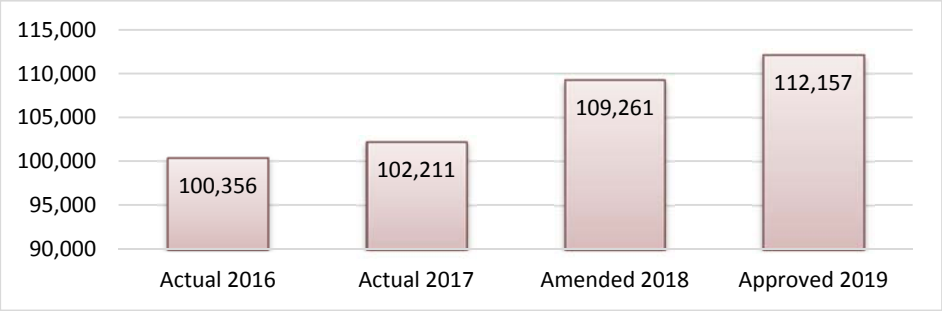
ECONOMIC DEVELOPMENT ACTIVITY

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

Goals

- Assist in the redevelopment of the West Saginaw Corridor.
- Continue business recruitment efforts.
- Continue efforts to retain existing business & industry.
- Monitor business activity & maintain a local data base.
- Continue to assist in efforts to promote a township identity.
- Analyze the pros & cons of MEDC's "Development Ready Community Program."
- Identify barriers to Economic Development & draft strategies to address the barriers as required by the "Townships of Excellence" program.

Economic Development Activity Budget History



Objectives

- Staff calls on businesses to promote the Façade Improvement Program.
- Attend ground breakings, grand openings & similar events.
- Keep the sales force database up-to-date.
- Conduct retention calls to businesses & industries.
- Continue "drop in" calls and provide assistance to existing businesses.
- Respond to Michigan EDC & LEAP site search requests.
- Assist in processing IFT & Brownfield requests.
- Assist in efforts to promote a Township identity & branding.
- Outreach to prospective developers of declining West Saginaw properties.
- Provide a bi-annual update to the Township Board re: economic activity.
- Provide a weekly report to the Township Manager re: economic development activities.

OUTPUT INDICATORS	2016	2017	2018	TARGET 2019
Number Of Retention Visits	49	42*	39**	45
Number Of Joint Business Calls With MEDC Staff	11	10	19	10
Number Of Welcome Calls To New Businesses	12	12	9	10
Number Of Economic Development Seminars Attended	4	4	6	5
Percentage Of Operation Costs To General Fund Total Budget	0.5%	0.6%	0.7%	0.6%

*Figure does not include 84 “site/drop-in” visits.
**Figure does not include 34 “site/drop-in” visits.

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

Acct#	Description	Approved 2019
702	**Salaries & Wages - Regular** Budget amount represents 1/2 of the salary for one authorized position.	84,364
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.	1,237
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.	6,548
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.	89
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.	1,761
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.	10,308
728	**Office Supplies** Including retention visit supplies and luncheons	300
731	**Publications**	250
852	**Telephone**	1,200

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

Acct#	Description		Approved 2019
861	**Mileage**		300
903	**Printing**		300
957	**Education & Training**		1,000
959	**Memberships & Dues**		1,000
	MI Economic Developers Assoc. Membership	240	
	International Economic Development Membership	345	
	LEAP Software Subscription	415	
960	**Meetings, Conferences & Seminars**		500
	Total Economic Development (EDC)		$ 112,157

EDC ACTIVITY GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

EDC Activity - 728

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	76,950	78,112	81,907	84,364
706	Salaries & Wages - Longevity	1,154	1,177	1,201	1,237
715	F.I.C.A.	6,063	6,246	6,358	6,548
717	Workers' Comp. Insurance	145	103	96	89
719	Health Insurance	3,000	3,377	3,000	3,000
720	Life, Dental & LTD Insurance	1,634	1,592	1,642	1,761
721	Pension	9,615	9,804	10,007	10,308
728	Office Supplies	-	-	300	300
731	Publications	-	-	250	250
852	Telephone	780	780	1,200	1,200
861	Mileage	-	90	300	300
903	Printing	-	-	300	300
957	Education & Training	19	300	1,000	1,000
959	Memberships & Dues	270	280	1,000	1,000
960	Meetings, Conf. & Seminars	726	350	700	500
	Total EDC Activity	**$ 100,356**	**$ 102,211**	**$ 109,261**	**$ 112,157**
	Total FTEs	1.0	1.0	1.0	1.0

Summary				
Personnel Services	98,561	100,411	104,211	107,307
Supplies	780	870	2,050	2,050
Services	-	-	300	300
Education & Training	1,015	930	2,700	2,500
Total EDC Activity	**$ 100,356**	**$ 102,211**	**$ 109,261**	**$ 112,157**

RECYCLING ACTIVITY
FY 2019 BUDGET

The Recycling Center is a division of the Parks, Recreation & Cemeteries Department. Delta Township is very active in the recycling of its natural resources as well as providing its residents with a convenient site to practice recycling.

Recycling: Recovery and reuse of materials from consumed products. The main motives for recycling have been the increasing scarcity and cost of natural resources (including oil, gas, coal, mineral ores, and trees) and the pollution of air, water, and land by waste materials. There are two types of recycling, internal and external. Internal recycling is the reuse in a manufacturing process of materials that are a waste product of that process, and is common in the metals industry. External recycling is the reclaiming of materials from a product that is worn out or no longer useful; an example is the collection of old newspapers and magazines for the manufacture of newsprint or other paper products. Delta Township is one of the leaders in the area in providing recycling opportunities for the residents.



PARKS, RECREATION, AND CEMETERIES DEPARTMENT
RECYCLING DIVISION

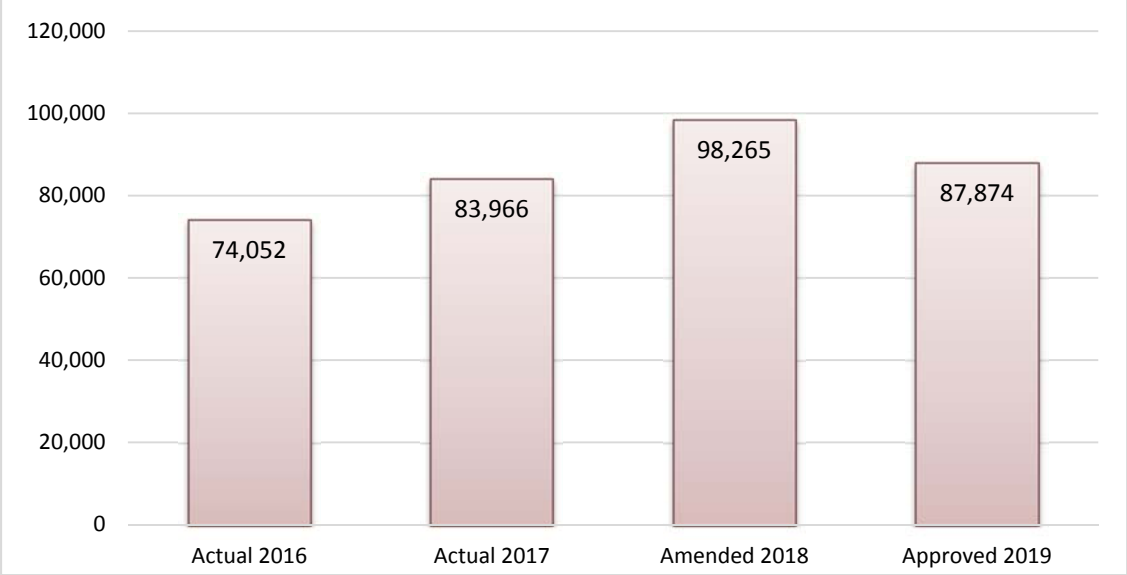
The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling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

The Township's Public Works budget covers two distinct operations: de-leafing and the recycling drop-off center. The township is very active in the recycling of its natural resources, as well as providing its residents with a convenient site for recycling.

Goals

- To continue to provide recycling opportunities in a cost-effective manner.
- To continue to maintain and supervise the Township's recycling center.
- To implement a marketing campaign that would provide educational information to all Township residents.
- To continue to promote curbside recycling for Township residents.

Recycling Division Budget History



Objectives

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

OUTPUT INDICATORS	2016	2017	PROJECTED 2018	TARGET 2019
Recycled At Center (Tons)	632	560	550	540
Recycling Costs (Per Ton)	$117.17	$149.00	$140.00	135
Recycling Special Events	12	14	14	14
Coordination Events With Surrounding Municipalities	1	1	1	1
Curbside Recycling (tons)	614	660	700	710
Percentage Of Operation Costs To General Fund Total Budget	0.4%	0.6%	0.6%	0.5%

RECYCLING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-442

Acct#	Description		Approved 2019
703	**Salaries & Wages - Temporary** 49 hours x 52 weeks @ $13.50.		36,845
704	**Salaries & Wages - 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 employees' wages up to $106,800, plus 1.45% of wages over $106,800.		2,615
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		914
740	**Operating Supplies**		1,000
	Custodial Supplies	250	
	Office Supplies	300	
	Printing	450	
776	**Repair & Maintenance Supplies - Building**		1,000
778	**Repair & Maintenance - Equipment**		1,500
	Repairs of Recycling Containers	1,000	
	Equipment Repairs	500	
780	**Repair & Maintenance Supplies - Grounds**		1,300
	Landscape Supplies	500	
	Fertilizer/Weed Control	300	
	Ice Melt	500	
806	**Contractual Services** E-Recycling.		4,000
852	**Telephone**		500

RECYCLING DIVISION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-442

Acct#	Description		Approved 2019
921	**Electricity**		2,500
923	**Sewer & Water**		700
925	**Recycling**		34,500
	Yard Waste Collection - Regular	12,500	
	Spring Yard Waste Collection	6,000	
	De-Leafing	13,000	
	Miscellaneous	2,000	
	Michigan Recycling Conference	1,000	
	Total Recycling Division		$ 87,874

RECYCLING DIVISION GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Recycling - 442

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
703	Salaries & Wages - Temporary	28,336	31,888	34,300	36,845
704	Salaries & Wages - Overtime	149	338	1,200	500
715	F.I.C.A.	2,179	2,475	2,665	2,615
717	Workers' Comp. Insurance	1,176	937	950	914
740	Operating Supplies	131	743	1,000	1,000
776	Building Maintenance Supplies	132	2,038	1,000	1,000
778	Equipment Maintenance Supplies	27	859	500	1,500
780	Grounds Maintenance Supplies	2,100	412	1,100	1,300
806	Contractual Services	-	50	4,000	4,000
852	Telephone	507	436	500	500
921	Electricity	1,933	2,151	2,300	2,500
923	Sewer & Water	260	455	250	700
925	Recycling	37,122	38,256	33,500	34,500
970	Capital Outlay	-	2,928	15,000	-
	Total Recycling	**$ 74,052**	**$ 83,966**	**$ 98,265**	**$ 87,874**
	Total FTEs	1.0	1.0	1.0	1.0

Summary				
Personnel Services	31,840	35,638	39,115	40,874
Supplies	2,390	4,052	3,600	4,800
Services	39,822	41,348	40,550	42,200
Capital Outlay	-	2,928	15,000	-
Total Recycling	**$ 74,052**	**$ 83,966**	**$ 98,265**	**$ 87,874**

GENERAL FUND
DRAIN ACTIVITY
FY 2019 BUDGET

The separately elected County Drain Commissioner currently oversees the construction and maintenance of public county drains in Delta Township. When the Drain Commissioner is petitioned for a drain improvement, Delta Township is assessed a portion of the drain project cost as an at-large assessment.

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



DRAINS ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-445

Acct#	Description		Approved 2019
806	**Contractual Services**		**1,000**
	MS4 Permit Testing Lab Fees	**500**	
	MS4 Permit Annual Fee to MDEQ	**500**	
934	**Repair & Maintenance - Other**		**202,000**
	County at Large Drain Assessments	**155,000**	
	County Drain Assessments on Twp. Property	**17,000**	
	Annual Drain Maintenance ECRC	**25,000**	
	MS4 Permit Parking Lot and Catch Basin Cleaning	**5,000**	
959	**Memberships and Dues**		**7,500**
	GLRC dues.		
	Total Drains Activity		**$ 210,500**

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

Drains Activity - 445

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
806	Contractual Services		63	-	1,000
934	R & M Services - Other	240,311	196,566	235,000	202,000
959	Memberships & Dues	6,288	6,288	7,650	7,500
	Total Drains Activity	**$ 246,599**	**$ 202,917**	**$ 242,650**	**$ 210,500**

Summary				
Services	246,599	202,917	242,650	210,500
Total Drains Activity	**$ 246,599**	**$ 202,917**	**$ 242,650**	**$ 210,500**

DELTA TOWNSHIP

DRAIN ACTIVITY

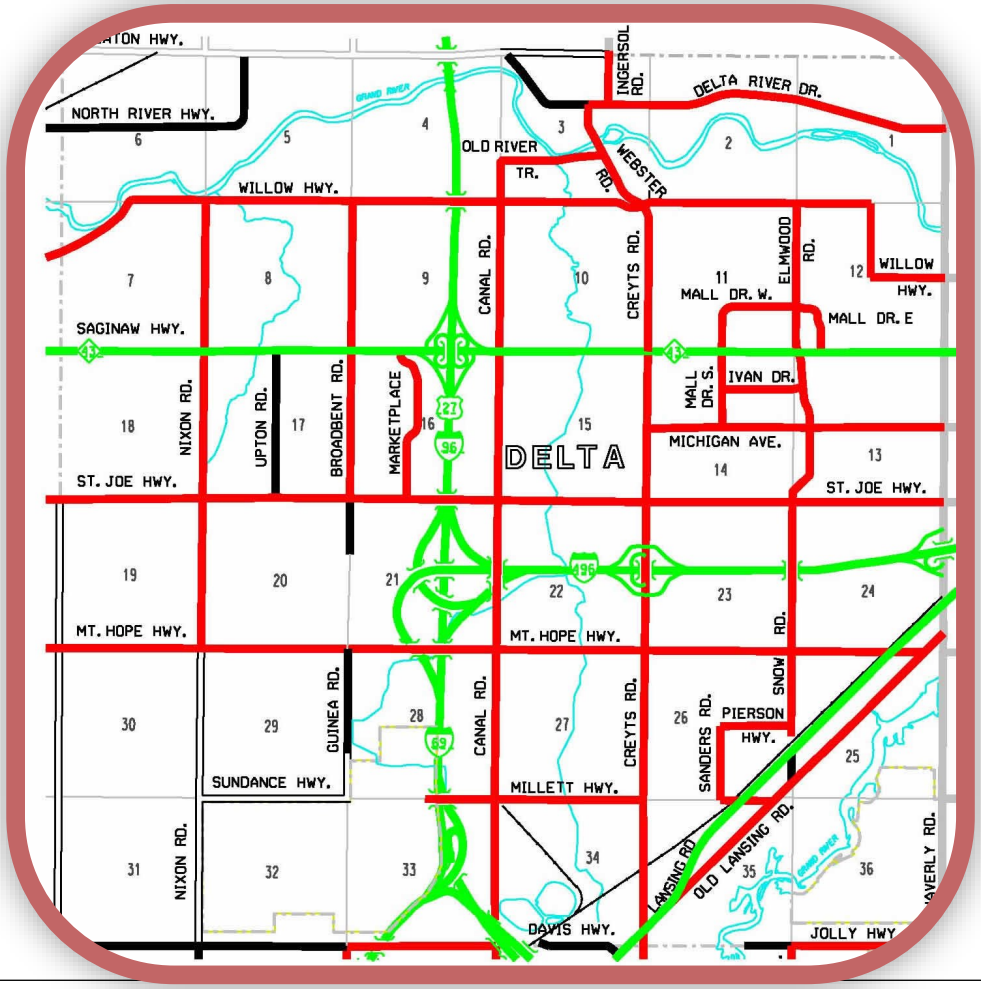
	Carrier Creek	Gettysburg	Watson/ Branches	Burrell	Totals
2019	86,890	29,435	22,850	12,696	**151,871**
2020	87,708	28,532	22,000	12,314	**150,554**
2021	84,254	27,657	21,162	11,915	**144,988**
2022	80,705	26,727	20,300	11,525	**139,257**
2023	77,203	25,824	19,450	11,135	**133,612**
2024	73,702	24,922	18,600	10,749	**127,973**
2025	70,207	24,036	17,752	10,354	**122,349**
2026		23,116		9,964	**33,080**
2027		22,213		9,574	**31,787**
2028		21,310			**21,310**
2029		20,415			**20,415**
2030		19,505			**19,505**
2031		18,603			**18,603**
	$ 560,669	**$ 312,295**	**$142,114**	**$ 100,226**	**$ 1,115,304**

Note: Drains at large consists of drains installed by Eaton County Drain Commission in which the State of Michigan, homeowner, Delta Township, and the Eaton County Drain Commission share the cost of installment. Delta Township is assessed yearly for their share of the cost plus interest on the outstanding balance. Interest rates charged to the different projects range from 3.5% to 5.5%.

GENERAL FUND
ROADS ACTIVITY
FY 2019 BUDGET

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

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



ROADS ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-446

Acct#	Description		Approved 2019
934	**Repair & Maintenance - Other**		**105,000**
	Dust Control Program	**5,000**	
	Sidewalk Repairs (Zone 4)	**80,000**	
	Non Motorized Maintenance	**20,000**	
970	**Capital Outlay**		**2,518,000**
	Old River Trail Pathway Project	**1,000,000**	
	New Sidewalk Construction	**150,000**	
	Old Lansing Road Bike Lane Project	**850,000**	
	Future Non Motorized Path Studies (St. Joe Hwy.)	**25,000**	
	Mall Drive (Elmwood to Saginaw) ECRC Matching Funds	**110,000**	
	Mi. Ave. (Creyts to Theo) ECRC Matching Funds	**108,000**	
	Mi. Ave. Bike Lanes (Creyts to Theo)	**75,000**	
	Mt. Hope Park Connector Pathway	**200,000**	
	Total Roads Activity		**$ 2,623,000**

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

Roads Activity - 446

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
934	R & M Services - Other	244,883	352,283	80,000	105,000
970	Capital Outlay	22,775	221,624	880,000	2,518,000
	Total Roads Activity	**$ 330,759**	**$ 573,907**	**$ 960,000**	**$ 2,623,000**

Summary				
Services	244,883	352,283	80,000	105,000
Capital Outlay	85,876	221,624	880,000	2,518,000
Total Roads Activity	**$ 330,759**	**$ 573,907**	**$ 960,000**	**$ 2,623,000**


I AM
DELTA

STREET LIGHTING
FY 2019 BUDGET

Delta Township has over 2,600 street lights township-wide. Both the Lansing Board of Water & Light and Consumers Energy provide this service. There are street lights on primary roads, as well as in various subdivisions, throughout the Township. At this time, Delta Township has 124 street lighting special assessment districts.

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

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

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



STREET LIGHTING ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-448

Acct#	Description	Approved 2019
924	**Street Lighting At Large** There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	69,500
924.xxx	**Street Lighting - Special Assessments** Delta Township currently has approximately 124 active special assessment street lighting districts.	581,560
	Total Street Lighting Activity	651,060

STREET LIGHTING GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Street Lighting Activity - 448

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
924	Electricity - Street Lighting	63,617	48,134	64,000	69,500
924.xxx	Electricity - Street Lighting Dist.	520,694	527,685	534,465	581,560
	Total Street Light Activity	**$ 584,311**	**$ 575,819**	**$ 598,465**	**$ 651,060**

Summary				
Services	584,311	575,819	598,465	651,060
Total Street Light Activity	**$ 584,311**	**$ 575,819**	**$ 598,465**	**$ 651,060**

STREET LIGHTING GENERAL FUND
SPECIAL ASSESSMENTS

DIST#	DISTRICT NAME	2018 Amended Budget Revenue S/A	2018 Amended Budget Electricity Expense	2019 Approved Budget Revenue S/A	2019 Approved Budget Electricity Expense
1	Claiborne Heights	1,130	1,130	1,240	1,240
2	Dawn Haven	1,775	1,775	1,900	1,900
3	Huntington Acres	1,920	1,920	2,120	2,120
4	Mar Moor Estates	11,890	11,890	12,840	12,840
5	Nixonburg Hills	1,650	1,650	1,750	1,750
6	Saratoga Farms Est.	1,020	1,020	1,120	1,120
7	Bretton Woods	4,070	4,070	4,480	4,480
8	Mall Drive-East	5,460	5,460	5,860	5,860
9	Mall Drive-West	9,330	9,330	10,000	10,000
10	Park Meadows	7,400	7,400	7,970	7,970
11	Stonegate-Rockdale	4,220	4,220	4,550	4,550
12	Allison Heights	11,370	11,370	12,280	12,280
13	Westbrook Est. #1	1,480	1,480	1,600	1,600
14	Verndale #1	8,050	8,050	8,650	8,650
15	Carrier Creek	4,240	4,240	4,550	4,550
16	Westbrook Est. #2	2,950	2,950	3,190	3,190
17	Oak Park	113	113	125	125
18	Willow Woods	2,740	2,740	2,960	2,960
19	Carrier Creek #2	2,120	2,120	2,280	2,280
20	Dutch Hills Farms	4,000	4,000	4,320	4,320
21	Verndale #3	1,900	1,900	2,050	2,050
22	Verndale #4	9,720	9,720	10,030	10,030
23	Allison Heights #3	1,270	1,270	1,370	1,370
24	River Ridge-Holiday	2,320	2,320	2,500	2,500
25	Gettysburg Farms	4,000	4,000	3,750	3,750
26	Dutch Hills Farms #2	1,690	1,690	1,820	1,820
27	Westbrook Estates. #2	3,370	3,370	3,640	3,640
28	Allison Heights #4	1,900	1,900	2,050	2,050
29	Colt Meadows	5,480	5,480	5,920	5,920
30	Dutch Hills Farms #3	1,900	1,900	2,050	2,050
31	Stonegate-Boxwood	2,110	2,110	2,270	2,270
32	Dornet Drive	560	560	625	625
33	Williamsburg #3	1,060	1,060	1,140	1,140
35	Shenandoah	3,580	3,580	3,860	3,860
36	Delta Glens	13,080	13,080	14,130	14,130
37	Tindalaya	1,480	1,480	1,590	1,590
38	Old Erin Way	1,690	1,690	1,820	1,820
39	Chellmar	1,900	1,900	2,050	2,050
40	Westbrook #5	4,210	4,210	4,550	4,550
41	Delta South Condos	1,690	1,690	1,820	1,820
42	Windcharme Estates	9,900	9,900	10,700	10,700
43	Plum Hollow	2,740	2,740	2,960	2,960
44	Delta Commerce Drive	11,160	11,160	12,060	12,060

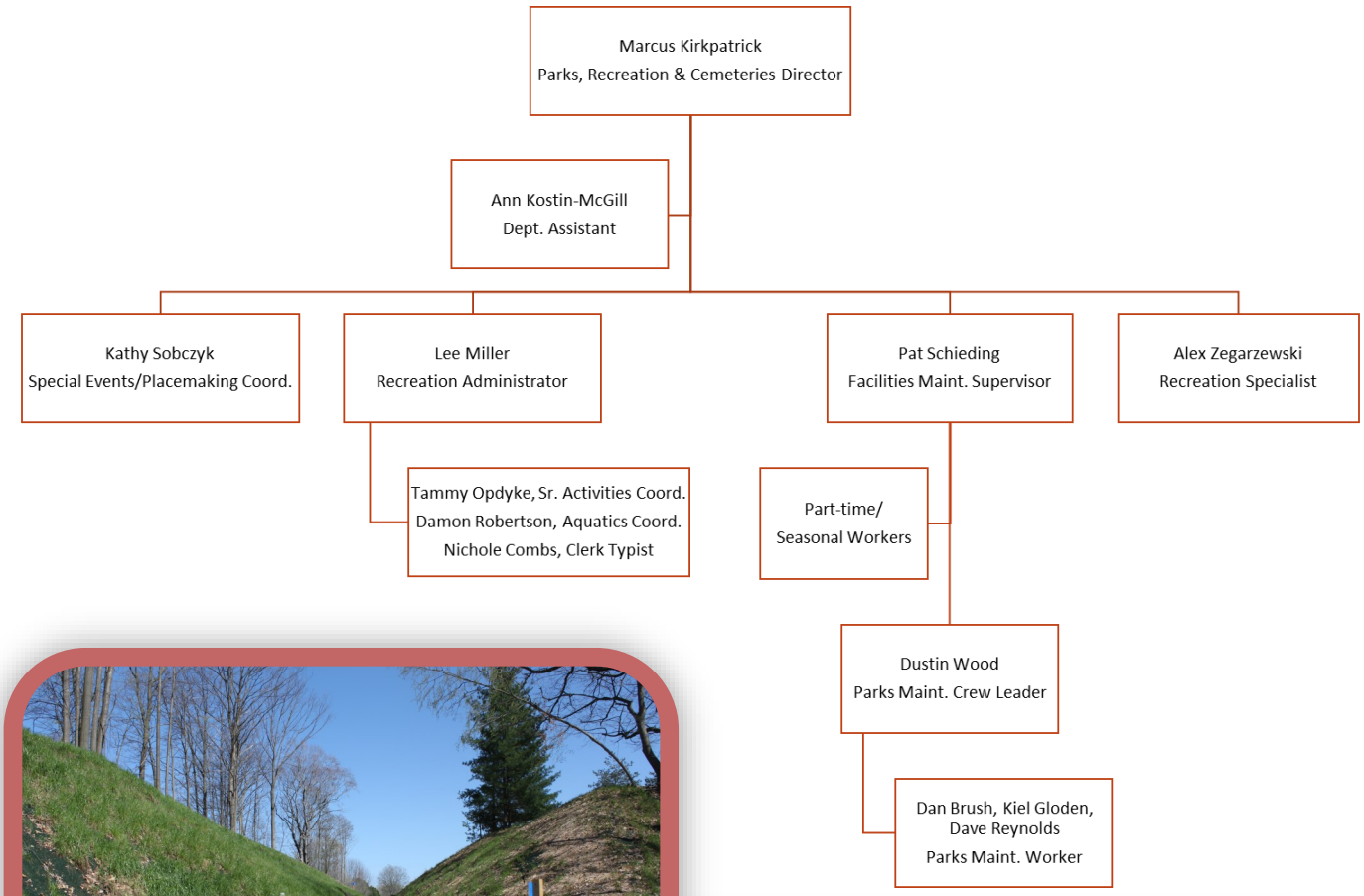
STREET LIGHTING GENERAL FUND
SPECIAL ASSESSMENTS

DIST#	DISTRICT NAME	2018 Amended Budget Revenue S/A	2018 Amended Budget Electricity Expense	2019 Approved Budget Revenue S/A	2019 Approved Budget Electricity Expense
45	Robbins Acres	3,370	3,370	3,640	3,640
46	Delta Downs	7,160	7,160	7,730	7,730
47	Cambridge Manor #1	3,160	3,160	3,410	3,410
48	Stonegate-Bollman	2,110	2,110	2,280	2,280
50	Plum Hollow II	4,420	4,420	4,780	4,780
51	Century Commerce Ctr.	10,660	10,660	11,440	11,440
52	Snow Ridge	10,110	10,110	11,600	11,600
53	Lantern Green	12,210	12,210	13,200	13,200
54	Canyon Hills	8,420	8,420	9,100	9,100
55	Cambridge Manor 2 & 3	4,850	4,850	5,230	5,230
58	Williamsburg #5	8,850	8,850	9,560	9,560
59	Shenandoah #2	2,740	2,740	2,960	2,960
60	Delta Mills Estates	9,270	9,270	10,000	10,000
61	Snow Ridge #2	6,320	6,320	6,830	6,830
62	Oakridge	5,480	5,480	5,920	5,920
63	Verndale Lakes	19,790	19,790	21,390	21,390
64	Walmar Estates	7,580	7,580	8,190	8,190
66	Forest Glen	3,370	3,370	3,640	3,640
67	Renker Road	2,030	2,030	2,250	2,250
68	Windcharme Est. #4	5,900	5,900	6,370	6,370
69	Robbins Acres II	7,580	7,580	8,190	8,190
70	Plum Hollow-Applewood	2,530	2,530	2,730	2,730
71	Armstrong Hills	5,100	5,100	5,530	5,530
72	River Cove	3,160	3,160	3,410	3,410
73	Players Club	4,420	4,420	4,770	4,770
74	Echo Valley	4,420	4,420	4,780	4,780
75	Shenandoah #3	2,320	2,320	2,500	2,500
76	Sherwood Downs	7,580	7,580	8,190	8,190
77	Broadbent Woods	5,590	5,590	4,240	4,240
78	Broadbent Woods-Phase II	2,110	2,110	2,280	2,280
79	Wayland Drive	1,050	1,050	1,140	1,140
80	Davenport Subdivision	1,530	1,530	1,640	1,640
81	Morgan Creek	7,160	7,160	7,740	7,740
82	Laurel Woods	5,460	5,460	5,900	5,900
83	Davis Hwy./LD Clark	11,310	11,310	12,110	12,110
84	Shenandoah #4	2,530	2,530	2,730	2,730
85	Wellington Fields	2,160	2,160	2,180	2,180
86	Walmar Estates #II	1,480	1,480	1,600	1,600
87	Nixon Hills	2,160	2,160	2,180	2,180
88	Walmar Estates #III	2,740	2,740	2,960	2,960
89	Westbrook Condos	1,900	1,900	2,050	2,050
90	Greenwood Condos	3,580	3,580	4,110	4,110
91	Sugar Maple Circle	2,240	2,240	2,415	2,415

STREET LIGHTING GENERAL FUND
SPECIAL ASSESSMENTS

DIST#	DISTRICT NAME	2018 Amended Budget Revenue S/A	2018 Amended Budget Electricity Expense	2019 Approved Budget Revenue S/A	2019 Approved Budget Electricity Expense
92	Grand Manor Cove	4,190	4,190	4,520	4,520
93	Lookout Lane	1,050	1,050	1,140	1,140
94	Dornet Village	5,050	5,050	5,460	5,460
95	Morgan Creek Condos 61-91	2,740	2,740	2,960	2,960
96	Morgan Creek/Century Park	5,330	5,330	5,720	5,720
97	Ashford Manor Phase I	2,160	2,160	2,190	2,190
98	Laurel Woods Phase II	1,690	1,690	1,820	1,820
99	Upton Woods	1,550	1,550	1,870	1,870
100	Upton Wood II	1,060	1,060	1,250	1,250
101	Barrington Condos	1,060	1,060	1,250	1,250
102	Saratoga Woods 1 & 2	5,680	5,680	6,140	6,140
103	Fox Ridge Estates	1,320	1,320	1,560	1,560
104	Nixon Hills #3	1,190	1,190	1,400	1,400
105	Willow Cove	8,850	8,850	9,560	9,560
106	Point West Condos	3,700	3,700	4,360	4,360
107	Brookside	16,650	16,650	17,980	17,980
108	Ashford Manor Phase II	1,980	1,980	2,340	2,340
109	Upton Woods III	790	790	930	930
110	Laurel Woods III	3,790	3,790	4,100	4,100
111	Broadbent Woods III & IV	3,580	3,580	3,870	3,870
112	Morgan Glen Condos	2,020	2,020	2,170	2,170
113	Point West #2	1,320	1,320	1,560	1,560
115	West Willow Heights	1,900	1,900	1,600	1,600
116	Fox Ridge Estates #2	1,190	1,190	1,400	1,400
117	Shadow Glen	2,200	2,200	2,340	2,340
118	Saratoga Woods #3	2,320	2,320	2,500	2,500
120	Barrington Condos	1,060	1,060	1,250	1,250
121	Crawford Cove	2,530	2,530	2,730	2,730
122	Westcharme	5,050	5,050	5,460	5,460
123	Theo Avenue	4,630	4,630	5,000	5,000
124	Harriet Avenue	4,850	4,850	5,230	5,230
125	Homestead Acres	22,400	22,400	25,600	25,600
126	Village of Shadow Glen	990	990	1,240	1,240
127	Shadow Glen II	330	330	470	470
128	Shadow Glen III	330	330	470	470
129	Arlington Bennington			6,345	6,345
999	Street Lights (130 131)			2,340	2,340
TOTALS		**$ 530,078**	**$ 530,078**	**$ 581,560**	**$ 581,560**

PARKS & RECREATION DEPARTMENT
FY 2019 BUDGET





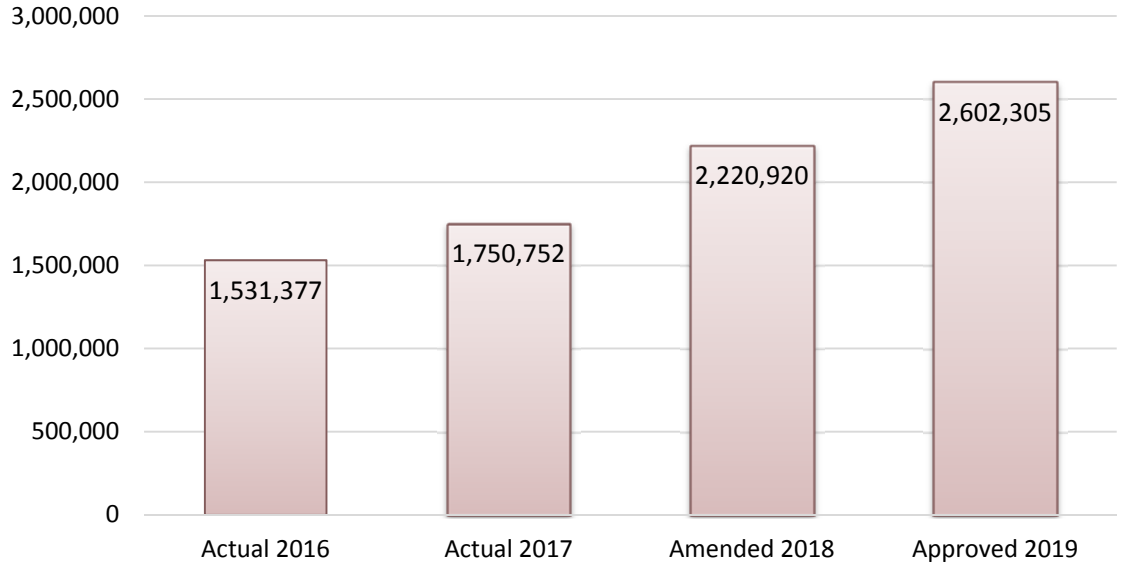
PARKS & RECREATION

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

Goals

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

Parks Budget History



Objectives

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

OUTPUT INDICATORS	2017	PROJECTED 2018	TARGET 2019
Adult/Youth Athletic Program Attendance	3,605	3,500	3,500
Senior Center Activities Attendance	26,451	26,500	27,000
Aquatics	17,248	17,050	17,300
Community & Enrichment Center Rentals	171	175	175
Community & Enrichment Center Revenue	$58,650	$52,000	55,000
Picnic Shelter Rentals	165	170	170
Percentage Of Operation Costs To General Fund Total Budget	9.2%	13.8%	13.6%

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PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular**		**593,310**
703	**Salaries & Wages - Temporary**		**118,900**
	Part-Time Year Round Staff	**44,000**	
	Long-Term Seasonal Staff	**29,900**	
	Summer Seasonal Staff	**45,000**	
703.012	**Salaries & Wages - Enrichment Center**		**43,560**
	Senior Coordinator	**26,060**	
	Part-Time Secretary	**17,500**	
703.013	**Salaries & Wages - Aquatics**		**75,300**
	Aquatics Coordinator	**22,500**	
	Lifeguards/Lesson Instructors	**30,000**	
	Aerobics Instructors	**22,800**	
704	**Salaries & Wages - Overtime** An attempt will be made to limit overtime, however some assignments occur which require overtime.		**4,000**
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.		**8,914**
710	**Fees & Per Diem**		**4,200**
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.		**63,227**
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		**14,677**
719	**Health Insurance** Premiums for health care coverage for full-time employees and their dependents.		**147,340**

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		**21,555**
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.		**73,152**
724	**Uniforms** Five full-time staff.		**1,400**
728	**Office Supplies**		**7,000**
729	**Photo Copies**		**7,500**
730	**Postage**		**3,000**
740	**Operating Supplies**		**23,500**
	Supplies On Hand	**5,500**	
	Diamond Marking Powder	**4,000**	
	Custodial Supplies	**4,000**	
	Trash Bags	**2,500**	
	Oxygen/Acetylene	**1,500**	
	Seasonal Staff Shirts & Hats	**1,500**	
	Miscellaneous	**1,000**	
	Mount Hope Supplies	**3,500**	
740.004	**Operating Supplies - Special Events** Includes Mt. Hope grand opening.		**11,500**
740.011	**Operating Supplies - Youth Sports**		**14,275**
	Youth Sports Equipment	**4,200**	
	T-shirts - Coaches & Referees	**1,500**	
	Youth Jerseys	**7,800**	
	Awards/Ribbons	**775**	

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
740.012	**Operating Supplies - Enrichment Center**		**3,000**
740.013	**Operating Supplies - Aquatics**		**1,000**
740.014	**Operating Supplies - Adult Sports**		**14,615**
	Adult Softball - Balls & Equipment	**6,000**	
	Kickball Supplies & Awards	**3,300**	
	Volleyball Awards	**700**	
	Softball Awards	**4,615**	
740.015	**Operating Supplies - Delta Rocks!**		**1,300**
	Concessions	**300**	
	Supplies	**1,000**	
776	**Repair & Maintenance - Building**		**14,000**
	Plumbing & Electrical Supplies	**2,500**	
	Roofing & Siding Materials	**3,000**	
	Painting & Staining Supplies	**3,000**	
	Kendall Electric	**2,000**	
	Mt. Hope Park	**3,000**	
	Miscellaneous	**500**	
778	**Repair & Maintenance - Equipment**		**33,500**
	Equipment Parts	**5,000**	
	Ball Diamond Equipment	**3,000**	
	Park Sign (Mt. Hope)	**5,000**	
	Picnic Table Replacement	**3,000**	
	Drinking Fountain and Irrigation Repairs	**1,000**	
	Trash Can & Grill Replacement	**1,500**	
	Soccer & Tennis Nets and Goals	**1,000**	
	Dump Trailer & Hauler	**2,000**	
	Mt. Hope Grills, Picnic Tables, Trash Cans, Etc.	**7,000**	
	Playground Repairs	**5,000**	

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
780	**Repair & Maintenance - Grounds**		**37,500**
	Sharp Park Field Restoration	**8,500**	
	Playground Safety Surface & Maintenance	**5,000**	
	Gravel, Cement and Sand	**1,000**	
	Trail Surface Maintenance	**3,000**	
	Parking Lot Maintenance	**2,000**	
	Landscape Supplies	**2,000**	
	Shelter Upgrades	**5,000**	
	Ball Fields Maintenance	**3,000**	
	Mt. Hope Park	**8,000**	
806	**Contractual Services**		**71,715**
	Parks & Pathway Security	**7,000**	
	Port-a-John Rentals	**5,000**	
	Tree Removal	**5,000**	
	Granger Trash Removal	**3,500**	
	Activenet Payment Fees	**22,000**	
	Sharp Park Master Plan	**8,000**	
	Mt. Hope Park (Security & Trash)	**3,000**	
	Contractual Instructors	**18,215**	
806.004	**Contractual Services - Special Events**		**12,550**
	Photographer	**1,600**	
	DJ's (Including Fireworks)	**1,500**	
	Room Rentals	**1,700**	
	Easter Bunny	**25**	
	Clown (Fireworks)	**225**	
	Wages (Fireworks)	**100**	
	Wages - Events	**400**	
	Fireworks Security	**3,000**	
	Miscellaneous	**1,000**	
	Mt. Hope Park Events	**3,000**	

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
806.011	**Contractual Services - Youth Sports**		**14,800**
	Tennis Instructors	**1,300**	
	Golf - Grand Ledge Country Club	**2,250**	
	Soccer Officials & Field Supervisors	**4,700**	
	Youth Basketball - Gym Rental	**2,800**	
	Youth Basketball - Gym Supervisor	**1,500**	
	Basketball Camp Instructors	**1,000**	
	Flag Football Officials & Supervisors	**450**	
	Youth Baseball/Softball Field Supervisor	**800**	
806.012	**Contractual Services - Enrichment**		**12,760**
	Instructors.		
806.013	**Contractual Services - Aquatics**		**52,500**
	Waverly Pool Lease	**51,500**	
	Miscellaneous	**1,000**	
806.014	**Contractual Services - Adult Sports**		**8,400**
	Softball Umpire Fees	**2,100**	
	Softball Scorekeepers	**6,300**	
806.015	**Contractual Services - Delta Rocks!**		**16,200**
	Rentals/Setup	**3,200**	
	Staff	**1,000**	
	Shuttle	**1,000**	
	Advertising	**1,000**	
	Entertainment	**10,000**	
852	**Telephone**		**5,000**
861	**Auto Allowance/Mileage**		**200**
862	**Gasoline Fuels**		**17,000**
863	**Vehicle Maintenance**		**6,500**

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
901	**Advertising**		2,000
903	**Printing**		1,500
	Parks Brochures	1,000	
	Miscellaneous	500	
911	**Fleet Insurance**		9,450
912	**Liability Insurance**		4,670
921	**Electricity**		16,000
922	**Heat**		2,500
923	**Sewer & Water**		6,000
931	**Repair & Maintenance - Building**		2,000
933	**Repair & Maintenance Services - Equipment**		6,000
942	**Rentals - Equipment**		1,000
957	**Education & Training**		1,000
959	**Memberships & Dues**		7,235
	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	360	
	National Recreation & Parks Assoc.	200	
	MASC - 39ers Membership	75	

PARKS AND RECREATION
LINE ITEM DESCRIPTIONS
ACCOUNT #101-751

Acct#	Description		Approved 2019
960	**Meetings, Conferences & Seminars**		**5,900**
	MRPA State Conference (3 ea.)	**3,300**	
	MRPA Board Retreat	**400**	
	Playground Certifications	**500**	
	Other State Conferences	**1,000**	
	MASC - Senior Conference	**700**	
970	**Capital Outlay**		**978,200**
	Mower Replacement Program	**15,000**	
	Park Enhancements	**50,000**	
	Delta Mills Canoe Launch	**600,000**	
	West Willow Canoe Launch (20% to complete)	**98,700**	
	Fertilizer Spreader	**11,500**	
	John Deere Tractor (Mt. Hope Park)	**13,000**	
	Gator (Mt. Hope Park)	**20,000**	
	Zero Turn (Mt. Hope Park)	**34,000**	
	Trackless Snow Blower	**136,000**	
	Totals Parks & Recreation		**$ 2,602,305**

PARKS & RECREATION GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Parks & Recreation - 751

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
702	Salaries & Wages - Regular	514,594	484,951	521,322	593,310
703	Salaries & Wages - Temporary	139,999	131,629	108,900	118,900
703.012	Salaries & Wages - Enrichment Ctr.	39,254	42,297	41,075	43,560
703.013	Salaries & Wages - Aquatics	49,963	50,679	71,500	75,300
704	Salaries & Wages - Overtime	2,266	2,465	4,000	4,000
706	Salaries & Wages - Longevity	7,780	7,491	7,790	8,914
710	Fees & Per Diem	3,300	3,350	4,200	4,200
715	F.I.C.A.	57,196	54,056	57,467	63,227
717	Workers' Comp. Insurance	17,417	12,374	14,058	14,677
719	Health Insurance	98,541	109,459	129,069	147,340
720	Life, Dental & LTD Insurance	14,169	13,481	16,534	21,555
721	Pension	58,609	51,675	64,345	73,152
724	Uniform/Laundry	1,777	1,492	1,400	1,400
728	Office Supplies	3,695	3,931	5,000	7,000
729	Photo Copies	7,917	5,781	5,000	7,500
730	Postage	1,114	1,105	2,000	3,000
740	Operating Supplies	14,058	17,710	17,500	23,500
740.004	Operating Supplies - Special Events	9,493	6,380	6,600	11,500
740.011	Operating Supplies - Youth Sports	9,366	16,229	14,075	14,275
740.012	Operating Supplies - Enrichment	1,335	1,344	3,700	3,000
740.013	Operating Supplies - Aquatics	823	4,207	1,000	1,000
740.014	Operating Supplies - Adult Sports	9,479	8,303	14,300	14,615
740.015	Operating Supplies - Delta Rocks!	10,110	1,855	1,300	1,300
776	Building Maintenance Supplies	11,991	14,008	10,500	14,000
778	Equipment Maintenance Supplies	15,398	26,228	28,900	33,500
780	Grounds Maintenance Supplies	31,774	35,566	28,000	37,500
806	Contractual Services	63,677	59,910	60,200	71,715
806.004	Contractual Services - Special Events	9,031	8,695	9,700	12,550
806.011	Contractual Services - Youth Sports	15,345	8,917	13,125	14,800
806.012	Contractual Services - Enrichment Ctr.	6,838	9,850	8,000	12,760
806.013	Contractual Services - Aquatics	45,000	54,784	50,000	52,500
806.014	Contractual Services - Adult Sports	11,248	9,702	8,300	8,400
806.015	Contractual Services - Delta Rocks!	3,101	13,600	16,200	16,200
852	Telephone	4,385	3,875	4,500	5,000
861	Mileage	-	-	200	200
862	Gasoline & Diesel	19,827	19,496	14,000	17,000
863	Vehicle Maintenance	5,386	5,205	4,000	6,500

PARKS & RECREATION GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:

Parks & Recreation - 751

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
901	Advertising	285	724	1,000	2,000
903	Printing	455	648	1,500	1,500
911	Fleet Insurance	9,445	9,300	9,300	9,450
912	Liability Insurance	4,673	4,590	4,590	4,670
921	Electricity	13,814	14,025	12,000	16,000
922	Heat	1,500	1,555	2,000	2,500
923	Sewer & Water	6,750	4,538	5,000	6,000
931	R & M Services - Building	-	159	1,000	2,000
933	R & M Services - Equipment	5,809	801	6,000	6,000
942	Rentals - Equipment	520	-	1,000	1,000
957	Education & Training	193	55	1,000	1,000
959	Memberships & Dues	9,476	5,135	6,970	7,235
960	Meetings, Conf. & Seminars	5,075	3,379	5,800	5,900
970	Capital Outlay	158,126	403,763	796,000	978,200
	Total Parks & Recreation	**$ 1,531,377**	**$ 1,750,752**	**$ 2,220,920**	**$ 2,602,305**
	Total FTEs	16.0	16.0	16.0	17.0

Summary				
Personnel Services	1,003,088	963,907	1,040,260	1,168,135
Supplies	148,157	163,635	153,275	190,090
Services	193,144	196,988	203,725	237,625
Insurance	14,118	13,890	13,890	14,120
Education & Training	14,744	8,569	13,770	14,135
Capital Outlay	158,126	403,763	796,000	978,200
Total Parks & Recreation	**$ 1,531,377**	**$ 1,750,752**	**$ 2,220,920**	**$ 2,602,305**

AMBULANCE FUND
FY 2019



AMBULANCE FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #210-651

Acct#	Description		Approved 2019
702	**Salaries & Wages - Regular** Budget amount represents the salaries for authorized positions, both non-bargaining and bargaining full-time employees.		**1,617,170**
703	**Salaries & Wages - Temporary** Budget amount represents wages for part-time firefighters.		**28,000**
704	**Salaries & Wages - Overtime**		**80,000**
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.		**20,965**
715	**F.I.C.A.** The Township contributes 7.65% of the employees' wages.		**126,505**
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		**75,763**
719	**Health Insurance**		**380,300**
	Employee Premiums	**283,000**	
	OPEB Contribution	**85,000**	
	Retiree Premiums	**12,300**	
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		**48,426**

AMBULANCE FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #210-651

Acct#	Description		Approved 2019
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.		**171,500**
723	**Food Allowance** A contractual item negotiated with the firefighters union for full-time employees only.		**14,225**
724	**Uniform Allowance** Price increase and three new employees.		**14,300**
728	**Office Supplies**		**2,000**
730	**Postage**		**250**
731	**Publications**		**300**
740	**Operating Supplies**		**17,500**
	Coffee, Gas Sensors, Other Misc.	**5,000**	
	Turnout Gear Replacement	**12,500**	
760	**Medical Supplies** Increased responses and transports require more supplies.		**65,000**
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**

AMBULANCE FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #210-651

Acct#	Description		Approved 2019
806	**Contractual Services**		**32,600**
	Lifepak, Lucas Maintenance, Other EMS Equip. Contracts	**10,000**	
	Other - including Raft, Tenzinga, CPSE Accreditation	**2,500**	
	Image Trend Elite/Maintenance	**15,000**	
	NFPA Physicals for New Employees	**2,100**	
	CAD Integration Maintenance Contract	**3,000**	
815.010	**Ambulance Fees - Residents**		**180,000**
851	**Radio Maintenance**		**7,500**
852	**Telephone**		**6,000**
	Cell, MCT, EMS Tablet Air Card, Phone Service and Equipment.		
861	**Mileage**		**300**
	Employee mileage between stations per contract.		
862	**Gasoline**		**17,000**
863	**Vehicle Maintenance**		**18,000**
903	**Printing**		**500**
	Protocols and short medical report forms.		
911	**Fleet Insurance**		**7,350**
912	**Liability Insurance**		**11,400**
921	**Electricity**		**18,000**
922	**Heat**		**10,000**
923	**Sewer and Water**		**2,500**

AMBULANCE FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #210-651

Acct#	Description		Approved 2019
931	**Repair & Maintenance - Building**		**10,500**
	Replace 3 Overhead Door Motors	**8,000**	
	Routine Maintenance	**2,500**	
933	**Repair & Maintenance - Equipment**		**8,000**
	Preventative maintenance & repairs - Cots, EKG (AGE).		
934	**Repair & Maintenance - Other**		**2,500**
	Opticom upgrades and repair.		
957	**Education & Training**		**21,000**
	ACLS	**2,000**	
	IC Cert., Instructor Recerts., Continuing Education	**5,000**	
	Outside Training to Meet Additional Recert. Requirements	**6,500**	
	Target Safety	**3,500**	
	Professional Development - Outside & Conf. (1/2)	**2,500**	
	Blue Card/Comm Link (1/2)	**1,500**	
959	**Memberships & Dues**		**1,500**
960	**Meetings, Conferences & Seminars**		**3,500**
	FDIC, IAFC, CPSE, MI Chiefs, IC for Chiefs and Administration.		
970	**Capital Outlay**		**242,900**
	Replace Tog Washer/Extractor	**6,500**	
	Floor Covering	**12,500**	
	2 TOG Dryers	**7,400**	
	Exercise Equipment	**2,000**	
	Replace Gator with Polaris UTV	**10,000**	
	2 EMS Reporting Tablets	**7,000**	
	Replacement Ambulance	**190,000**	
	Station Alerting System	**7,500**	
	Total Ambulance Fund Expenses		**$ 3,271,254**

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

Ambulance Fund #210		**Actual 2017**	**Amended 2018**	**Approved 2019**
	Expenditures			
702	Salaries & Wages - Regular		1,563,761	1,617,170
703	Salaries & Wages - Temporary		15,225	28,000
704	Salaries & Wages - Overtime		75,000	80,000
706	Salaries & Wages - Longevity		21,816	20,965
715	F.I.C.A.		122,461	126,505
717	Workers' Comp. Insurance		76,695	75,763
719	OPEB Contribution	85,000	93,710	85,000
719	Health Insurance		339,290	295,300
720	Life, Dental & LTD Insurance		48,336	48,426
721	Pension		153,080	171,500
723	Food Allowance		14,226	14,225
724	Uniform Allowance/Laundry		13,000	14,300
728	Office Supplies		2,000	2,000
730	Postage		250	250
731	Publications		450	300
740	Operating Supplies		17,725	17,500
760	Medical Supplies		65,000	65,000
776	Building Maintenance Supplies		5,000	5,000
778	Equipment Maintenance Supplies		2,500	2,500
780	Grounds Maintenance Supplies		500	500
806	Contractual Services		30,800	32,600
815.010	Ambulance Fees - Residents		180,000	180,000
851	Radio Maintenance		7,500	7,500
852	Telephone		6,000	6,000
861	Mileage		250	300
862	Gasoline & Diesel		15,000	17,000
863	Vehicle Maintenance		18,000	18,000
903	Printing		500	500
911	Fleet Insurance		7,200	7,350
912	Liability Insurance		12,000	11,400
921	Electricity		18,000	18,000
922	Heat		10,000	10,000
923	Sewer & Water		2,500	2,500
931	R & M Services - Building		17,500	10,500
933	R & M Services - Equipment		10,000	8,000
934	R & M Services - Other		2,500	2,500
957	Education & Training		27,250	21,000
959	Memberships & Dues		1,500	1,500
960	Meetings, Conf. & Seminars		3,500	3,500
970	Capital Outlay		85,365	242,900
999	Appropriation Transfers - Out	1,377,534	-	0
	Total Ambulance Fund Expenditures	**$ 1,462,534**	**$ 3,085,390**	**$ 3,271,254**
	Net increase (decrease) to Fund Balance	**(115,270)**	**15,063**	**(70,054)**
	Total FTEs			28.0

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

Ambulance Fund #210	**Actual 2017**	**Amended 2018**	**Approved 2019**
REVENUES			
Taxes	1,322,049	1,376,453	1,447,200
Fees & Charges		1,530,000	1,530,000
Miscellaneous		168,000	194,000
Interest	25,215	26,000	30,000
Total Ambulance Fund Revenues	**$ 1,347,264**	**$ 3,100,453**	**$ 3,201,200**
EXPENDITURES			
Personnel Services		2,429,890	2,477,854
Supplies		121,675	124,650
Services		303,300	296,100
Insurance		19,200	18,750
Education & Training		32,250	26,000
Capital Outlay		85,365	242,900
Transfer Out	1,377,534	-	-
OBEB Contribution	85,000	93,710	85,000
Total Ambulance Fund Expenditures	**$ 1,462,534**	**$ 3,085,390**	**$ 3,271,254**

Due to an accounting change in 2018, all Ambulance activity is now in Special Revenue Fund #210.

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

Ambulance Fund #210		**Actual 2016**	**Actual 2017**	**Amended 2018**	**Approved 2019**
FUND BALANCE 1/1		2,143,415	2,203,805	2,088,535	2,103,598
	PLUS: Revenues	1,328,671	1,347,264	3,100,453	3,201,200
TOTAL AVAILABLE		**3,472,086**	**3,551,069**	**5,188,988**	**5,304,798**
	LESS: Expenditures	(1,268,281)	(1,462,534)	(3,085,390)	(3,271,254)
FUND BALANCE 12/31		**2,203,805**	**2,088,535**	**2,103,598**	**2,033,544**
Acct #	**Revenues**				
404	Current Tax - Real & Personal	1,277,399	1,302,294	1,359,178	1,440,000
437	Industrial Facilities Tax	29,683	19,755	17,275	7,200
529	Federal Grants - Other	-	-	168,000	179,000
625	Ambulance Fees	-	-	1,350,000	1,350,000
625.010	Ambulance Fees - Residential	-	-	180,000	180,000
665	Interest	21,589	25,215	26,000	30,000
673	Sales of Fixed Assets	-	-	-	15,000
	Total Ambulance Fund Revenues	**$ 1,328,671**	**$ 1,347,264**	**$ 3,100,453**	**$ 3,201,200**

ECONOMIC DEVELOPMENT CORPORATION FUND FY 2019 BUDGET

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

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

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



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

EDC Fund #244	Actual 2016	Actual 2017	Amended 2018	Approved 2019
FUND BALANCE 1/1	98,540	99,218	99,137	99,437
PLUS: Revenues	697	879	1,200	1,200
TOTAL AVAILABLE	**99,237**	**100,097**	**100,337**	**100,637**
LESS: Expenditures	(19)	(960)	(900)	(30,900)
FUND BALANCE 12/31	**99,218**	**99,137**	**99,437**	**69,737**
Acct # Revenues				
665 Interest	697	879	1,200	1,200
Total Revenues	**$ 697**	**$ 879**	**$ 1,200**	**$ 1,200**
Expenditures				
710 Fees & Per Diem	-	960	900	900
962 Contributions	19		-	30,000
Total Expenditures	**$ 19**	**$ 960**	**$ 900**	**$ 30,900**

OVERVIEW OF CAPITAL PROJECTS FY 2019 BUDGET

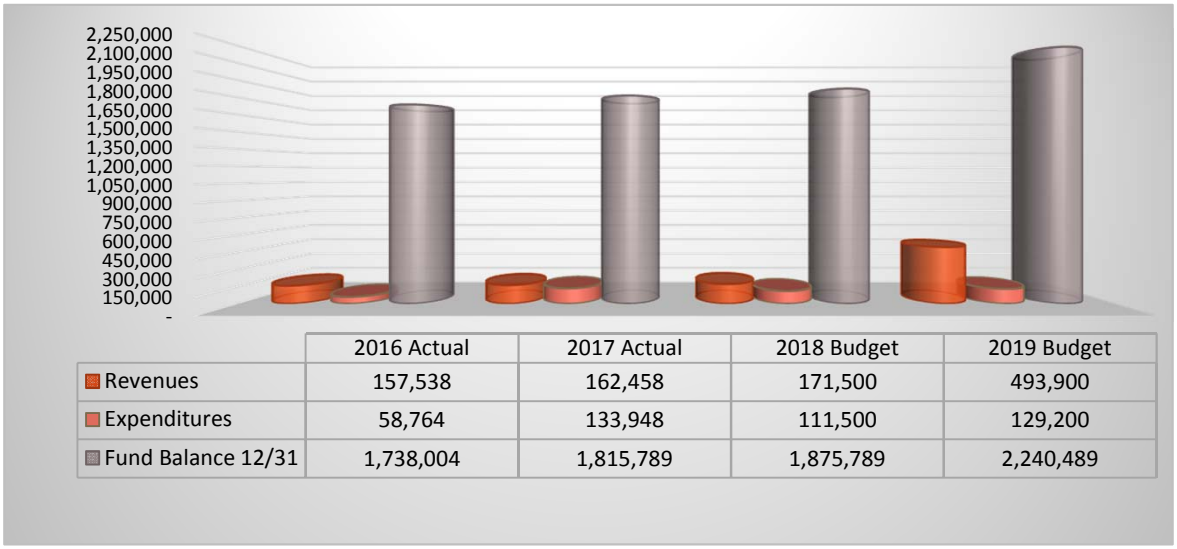
The Capital Projects fund is the "reserve account" for the general fund. The monies in this fund are the transfers from General Fund to Capital Projects over a period of years. Reserves have been established for vehicle and equipment replacements for activities in the General Fund.

Amounts are annually transferred to Capital Projects for future vehicle and equipment replacements. When new vehicles or equipment are purchased within an activity, i.e. fire, engineering, or parks, money is then transferred from Capital Projects back to the General Fund to cover those purchases.



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

CP Fund #402	Actual 2016	Actual 2017	Amended 2018	Approved 2019
FUND BALANCE 1/1	1,639,230	1,787,279	1,815,789	1,875,789
PLUS: Revenues	157,538	162,458	171,500	493,900
TOTAL AVAILABLE	**1,796,768**	**1,949,737**	**1,987,289**	**2,369,689**
LESS: Expenditures	(58,764)	(133,948)	(111,500)	(129,200)
FUND BALANCE 12/31	**1,738,004**	**1,815,789**	**1,875,789**	**2,240,489**
Summary of Fund Balance:				
Unassigned	1,738,004	1,815,789	1,875,789	2,240,489
FUND BALANCE 12/31	**1,738,004**	**1,815,789**	**1,875,789**	**2,240,489**
Acct. # Revenues				
665 Interest	11,038	15,958	25,000	20,000
699 Approp. Transfers - IN	146,500	146,500	146,500	473,900
Total Revenues	**$ 157,538**	**$ 162,458**	**$ 171,500**	**$ 493,900**
Expenditures				
999 Approp. Transfers - OUT	58,764	133,948	111,500	129,200
Total Expenditures	**$ 58,764**	**$ 133,948**	**$ 111,500**	**$ 129,200**



	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenues	157,538	162,458	171,500	493,900
Expenditures	58,764	133,948	111,500	129,200
Fund Balance 12/31	1,738,004	1,815,789	1,875,789	2,240,489

CAPITAL PROJECTS FUND
Summary of Reserve Balances
Fiscal Year Ending December 31:

	Balance	*Budget*		*Estimated*	*Budget*		*Estimated*
	Balance 2017	**Receipts 2018**	**Disbursement 2018**	**Balance 2018**	**Receipts 2019**	**Disbursement 2019**	**Balance 2019**
Unallocated Interest	697,496	11,500		708,996	20,000		728,996
FACILITY RESERVES:							
Township Hall	21,000			21,000			21,000
Police	600,000			600,000			600,000
EQUIPMENT RESERVES:							
Assessing/Gen. Activity	43,200			43,200			43,200
Clerk - Equipment	99,730	10,000		109,730	10,000		119,730
Accounting	23,900			23,900			23,900
T H & G Equipment	16,000			16,000			16,000
Fire	172,040	100,000	38,000	234,040	353,900	46,200	541,740
Building	40,506	20,000	22,500	38,006	20,000		58,006
Planning	15,360			15,360			15,360
Engineering-Vehicle & Equip.	42,500			42,500			42,500
Parks & Rec. - Equipment	44,057	30,000	51,000	23,057	90,000	83,000	30,057
	$ 1,815,789	**$ 171,500**	**$ 111,500**	**$ 1,875,789**	**$493,900**	**$ 129,200**	**$ 2,240,489**

OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY

FY2019 BUDGET

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

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

For 2019, the General Fund has several one-time major purchases planned, including new precinct voting machines ($99k), major IT hardware upgrades ($92k), new ambulance ($195k), and new restroom facilities at Hawk Meadow Park ($108k). All of the purchases listed above will be paid out of operating revenues in the general fund, with the exception of the ambulance. The ambulance will be paid using tax dollars collected from the paramedic millage levied on an annual basis. We plan to continue maintaining our Capital Projects reserve funds for the foreseeable future.

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

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

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

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

The contents of this overview were adapted from:

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

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

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Amended 2018	Approved 2019
Manager's Office	Computers/Related	2,500	2,500
		2,500	**2,500**
Clerk's Office	Office Computer Replacement	2,000	1,500
	EPB Laptop Replacement (18)	-	16,000
	Election Scanner Replacement (18)	-	2,400
	Precinct Road Signs (43)	-	7,000
	Office Furniture Replacement	-	14,000
		2,000	**40,900**
IT	Hardware Replacement	30,000	30,000
	SAN Replacement	25,000	-
		55,000	**30,000**
Acct/Treasurer	Computer Replacement	2,400	1,600
	Printer Replacement	2,000	4,000
		4,400	**5,600**
Assessing	Computers/Related	1,600	1,500
		1,600	**1,500**
Twp. Hall & Grounds	Sheriff's Bldg. Garage Drainage & Foundation	-	20,000
	A/C Condenser Replacement - Admin. Bldg. East Side	-	50,000
	Roof - Administration Bldg. East Side	-	75,000
	Admin. Carpet & Painting	5,000	8,000
	Furniture, Tables, Chairs	3,500	3,500
	Community Center Roofing	17,000	-
	Community Center Flooring & Stair Treads	-	20,000
	Bathroom Partitions (Admin - East)	10,000	-
		35,500	**176,500**
General Activity	Land Acquisition	120,000	120,000
		120,000	**120,000**

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Amended 2018	Approved 2019
Cemeteries	Vault Cart Replacement	-	22,000
	Delta Center Retaining Wall, S/W & Fence	-	45,000
	Mower Replacement Program	10,000	13,000
		10,000	**80,000**
Sheriff	Weighmaster Vehicle	1,500	2,000
		1,500	**2,000**
Fire	Floor Covering St. No. 1, Admin, EOC, OIC, Sleep Qtrs.	-	12,500
	2 TOG Dryers, Station No. 1 and No. 3 (1/2)	-	7,400
	Replace Stair Climber Exercise Machine (1/2)	-	2,000
	Replace Gator with Polaris UTV (1/2)	-	10,000
	Replace TOG Washing Machine St. No. 1	-	6,500
	Station No. 3 Concreate Approach & Drive	-	37,500
	Station Alerting System (P25 Compliance) 50%	-	7,500
	Washer Extractor Station #3	6,615	-
	Treadmill Replacement Station #1	1,750	-
	Replacement Vehicle	38,000	-
		46,365	**83,400**
EOC	Warning Siren Equip./Dispatch Software	3,500	3,500
		3,500	**3,500**
Building	Replacement Vehicle	22,500	-
	Replacement Pick Up Truck (2 ea.)	-	46,200
	Computer Surface	2,000	1,500
	Misc. Equipment & Tool Replacement	1,000	-
		25,500	**47,700**
Recycling (PW)	Parking Lot Repair	15,000	-
		15,000	**-**

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Description	Amended 2018	Approved 2019
Roads	New Sidewalk Construction	150,000	150,000
	Old River Trail Project	80,000	1,000,000
	Old Lansing Road Bike Lane Project	-	850,000
	Future Non Motorized Path Studies (St Joe Hwy)	-	25,000
	Mall Drive (Elmwood to Saginaw)	-	110,000
	Mi. Ave. (Creyts to Theo)	-	108,000
	Mi. Ave. Bike Lanes (Creyts to Theo	-	75,000
	Mt. Hope Park Connector Pathway	-	200,000
		230,000	**2,518,000**
Engineering	Computer/Related	4,000	3,500
	Field Data Collection Tablet	2,500	-
	Chair Replacements	-	1,000
		6,500	**4,500**
Planning	Computer/Related	2,000	2,000
	Office Equipment	750	750
		2,750	**2,750**
Parks & Rec.	Park Restrooms	350,000	-
	Mower Replacement Program	13,000	15,000
	Park Improvements	50,000	50,000
	Sharp Park Fence Replacement	20,000	-
	Mt Hope Park	3,300,000	-
	Pickup Truck	38,000	-
	Delta Mills Canoe Launch	-	600,000
	Willow Canoe Launch	325,000	98,700
	Fertilizer Spreader	-	11,500
	John Deere Tractor	-	13,000
	Gator	-	20,000
	Zero Turn	-	34,000
	Trackless Snow Blower	-	136,000
		4,096,000	**978,200**
Total Capital Outlay - General Fund:		***$ 4,658,115***	***$ 4,097,050***

SUMMARY OF CAPITAL OUTLAY

Department	Description	Amended 2018	Approved 2019
Ambulance Fund**	Power Cot	20,000	-
	Power Cot Loader	28,000	-
	Washer Extractor	6,615	6,500
	TOG Dryers	-	7,400
	Replace Gator with Polaris UTV	-	10,000
	Exercise Equipment	1,750	2,000
	EMS Reporting Tablets (2 ea.)	6,000	7,000
	Replacement Stair Chair	3,000	-
	Video Laryngoscopy (8 ea.)	20,000	-
	Station Alerting System	-	7,500
	Floor Covering	-	12,500
	Replacement Ambulance	-	190,000
		85,365	**242,900**

** As of 2018 all Ambulance activity was moved to Special Revenue Fund #210.

SUMMARY OF CAPITAL OUTLAY

Department	Description	Amended 2018	Approved 2019
Sewer Fund	Computers/Related	3,000	12,000
	Biotower Media Replacement	500,000	-
	Front End Loader	-	80,000
	2 Yard Dump Truck	-	39,000
	1/2 Ton Pick Up Truck	-	24,000
	3/4 Ton Pick Up Truck	-	26,000
	Zero Turn Mower	-	9,000
	Plant Upgrades	41,500	45,000
	Lawn Tractor	14,500	-
	3/4 Pick Up with Utility Box & Small Crane	35,000	-
	Sanitary Sewer Manhole Lining	25,000	30,000
	Sanitary Sewer CCTV Camera	100,000	-
	Raw Influent Replacement Pump	47,000	-
	Lift Station Replacement Pump	18,000	18,000
		784,000	**283,000**
Water Fund	Computer/Related	-	7,000
	Saginaw Hwy. Watermain Crossing Replacement	100,000	200,000
	Snow Booster Ground Storage Tank Roof Paint, Piping	-	45,000
	Inspected Elevated Tanks	-	5,000
	Arrow Board	-	6,000
	Snow Booster Flow Meters	-	6,000
	Concrete Drive Replacement at Snow Booster 50%	-	37,500
	Dump Truck	120,000	-
	Willow Ground Storage Tank Repairs	34,000	-
	Rebuild Snow Booster Pump	5,000	5,000
	Distribution Tie-Ins Lansing Twp.	100,000	20,000
	Transfer Switch Willow Ground Storage	3,000	-
		362,000	**331,500**
Total Capital Outlay - All Funds:		***$ 5,889,480***	***$ 4,954,450***

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

DEBT SERVICE FUND
FY 2019 BUDGET

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

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

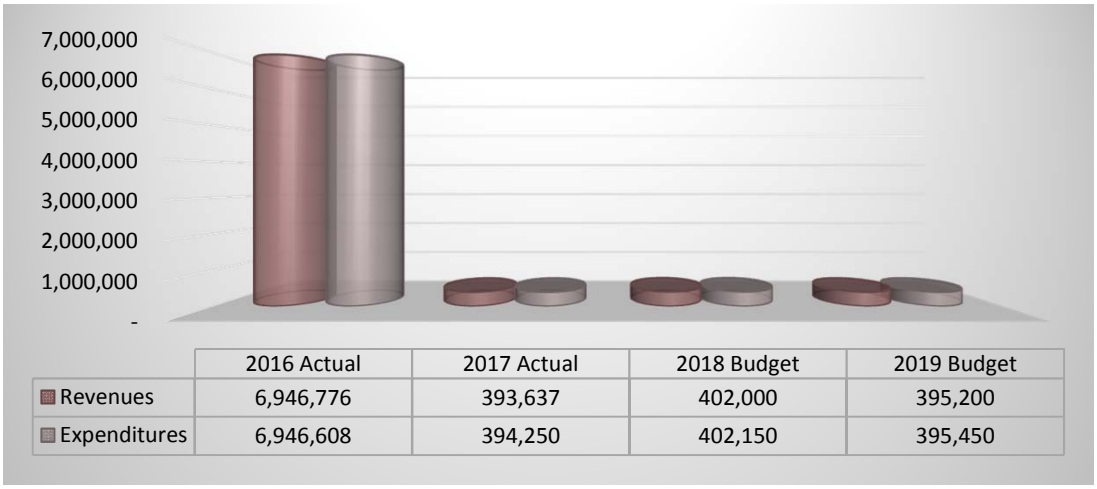
While the Debt Service Fund accumulates money and makes principal and interest payments, Bonds Payable is not a liability of the Debt Service Fund, because the Debt Service Fund uses the modified accrual basis/ flow of current resources approach.

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



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

Debt Service Fund #301	Actual 2016	Actual 2017	Amended 2018	Approved 2019
FUND BALANCE 1/1	**33,789**	**33,957**	**33,344**	**33,194**
PLUS: Revenues	6,946,776	393,637	402,000	395,200
TOTAL AVAILABLE	**6,980,565**	**427,594**	**435,344**	**428,394**
LESS: Expenditures	(6,946,608)	(394,250)	(402,150)	(395,450)
FUND BALANCE 12/31	**33,957**	**33,344**	**33,194**	**32,944**
Acct# Revenues				
665 Interest	964	637	600	1,000
667 Rental Income	432,550	393,000	401,400	394,200
695 Other Financing Sources	888,262	-	-	-
698 Bond Proceeds	5,625,000	-	-	-
Total Revenues	**$ 6,946,776**	**$ 393,637**	**$ 402,000**	**$ 395,200**
Expenditures				
991 Debt - Principal	150,000	150,000	180,000	180,000
995 Debt - Interest	283,175	243,000	221,400	214,200
997 Other Financing Expenses	6,512,683	-	-	-
998 Paying Agent Fees	750	1,250	750	1,250
Total Expenditures	**$ 6,946,608**	**$ 394,250**	**$ 402,150**	**$ 395,450**



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

Series A

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
2019		4,500	140,000	4,500	149,000
2020		2,400	160,000	2,400	164,800
	-	6,900	300,000	6,900	313,800

Series B

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
2019		6,638	215,000	6,638	228,275
2020		3,413	210,000	3,413	216,825
	-	10,050	425,000	10,050	445,100

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

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

	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
2019	425,000	38,866		33,957	497,823
2020	470,000	33,957		28,529	532,486
2021	460,000	28,529		23,216	511,744
2022	505,000	23,216		17,383	545,598
2023	495,000	17,383		11,666	524,048
2024	485,000	11,666		6,064	502,729
2025	525,000	6,064			531,064
	3,365,000	159,679		120,813	3,645,492

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

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

	April 1st		October 1st		Totals
	Principal 301-905-991	Interest 301-905-995	Principal 301-905-991	Interest 301-905-995	
2019	200,000	132,775		128,775	461,550
2020	200,000	128,775		124,675	453,450
2021	200,000	124,675		120,550	445,225
2022	200,000	120,550		116,425	436,975
2023	200,000	116,425		112,225	428,650
2024	200,000	112,225		107,975	420,200
2025	200,000	107,975		103,725	411,700
2026	200,000	103,725		99,475	403,200
2027	300,000	99,475		93,100	492,575
2028	300,000	93,100		86,650	479,750
2029	300,000	86,650		80,200	466,850
2030	400,000	80,200		71,600	551,800
2031	400,000	71,600		63,000	534,600
2032	400,000	63,000		54,000	517,000
2033	400,000	54,000		45,000	499,000
2034	500,000	45,000		33,750	578,750
2035	500,000	33,750		22,500	556,250
2036	500,000	22,500		11,250	533,750
	5,600,000	1,596,400	-	1,474,875	8,671,275

*To be paid from rent payments received from the Delta Township District Library out of the Debt Services Fund.
*Refunded September, 2017

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

	April 1st		October 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal	Interest 591-536-995	
2019	400,000.00	21,000.00		17,000.00	438,000.00
2020	400,000.00	17,000.00		13,000.00	430,000.00
2021	400,000.00	13,000.00		9,000.00	422,000.00
2022	450,000.00	9,000.00		4,500.00	463,500.00
2023	450,000.00	4,500.00			454,500.00
	2,100,000.00	64,500.00		43,500.00	2,208,000.00

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

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

	April 1st	May 1st	October 1st	November 1st	Total
2019	753,775	475,003	145,775	400,095	1,774,648
2020	745,775	509,770	137,675	404,341	1,797,561
2021	737,675	488,529	129,550	23,216	1,378,969
2022	779,550	528,216	120,925	17,383	1,446,073
2023	770,925	512,383	112,225	11,666	1,407,198
2024	312,225	496,666	107,975	6,064	922,929
2025	307,975	531,064	103,725	-	942,764
2026	303,725	-	99,475	-	403,200
2027	399,475		93,100		492,575
2028	393,100		86,650		479,750
2029	386,650		80,200		466,850
2030	480,200		71,600		551,800
2031	471,600		63,000		534,600
2032	463,000		54,000		517,000
2033	454,000		45,000		499,000
2034	545,000		33,750		578,750
2035	533,750		22,500		556,250
2036	522,500		11,250		533,750
	$ 9,360,900	**$ 3,541,629**	**$ 1,518,375**	**$ 862,763**	**$ 15,283,667**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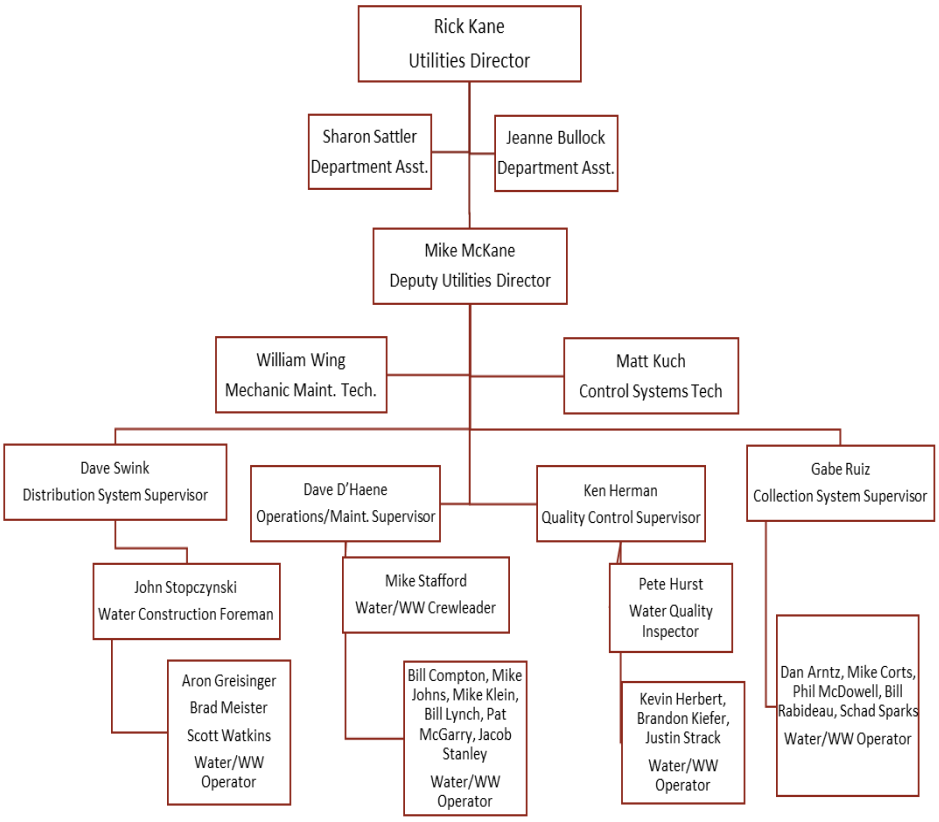
DELTA

UTILITIES DEPARTMENT
FY 2019 BUDGET





UTILITY DEPARTMENT – SEWER & WATER

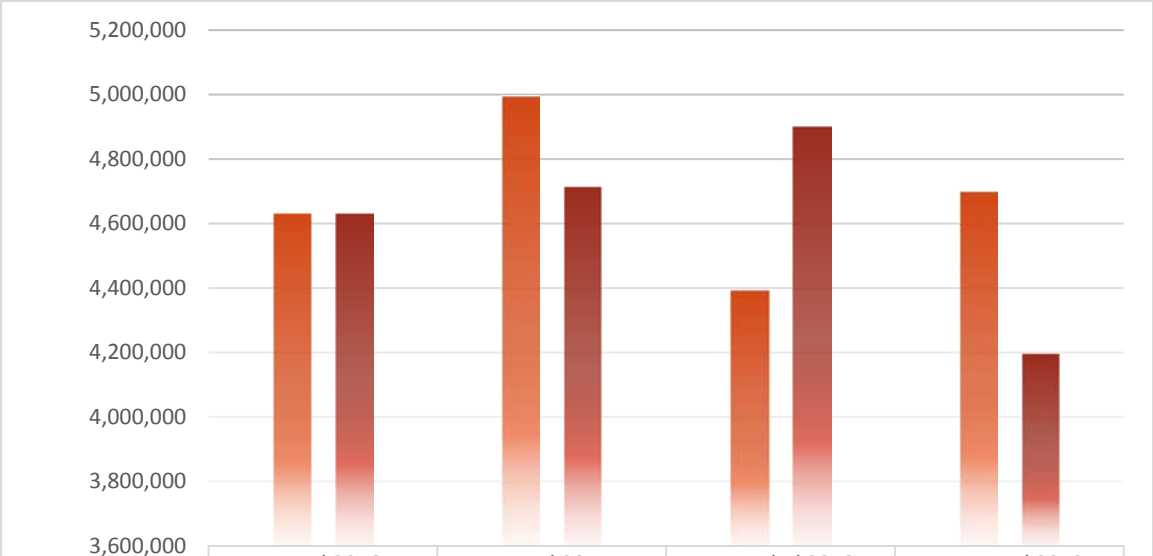
The Utility Department ensures that the operations of the sanitary sewer and public water systems meet the requirements of state and federal law, provides some internal computer and vehicle support services, a variety of information relating to the sanitary sewer and public water systems, safe drinking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

WASTEWATER

Goals

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

Wastewater Budget History



	Actual 2016	Actual 2017	Amended 2018	Approved 2019
Revenues	4,630,324	4,993,420	4,392,500	4,699,000
Expenditures	4,632,192	4,712,944	4,902,299	4,196,929

Objectives

- To maintain a properly functioning sewer system, and prevent sewer system blockages by cleaning 450,000 feet or 85 miles of the Township's sanitary sewer system.
- To continue providing efficient and economical ways for disposing of treated wastewater solids, by recycling them on land as fertilizer.
- To continue televising for illegal taps into the sanitary or storm sewer systems.
- To continue strong preventative maintenance program extending life of waste water treatment plant.

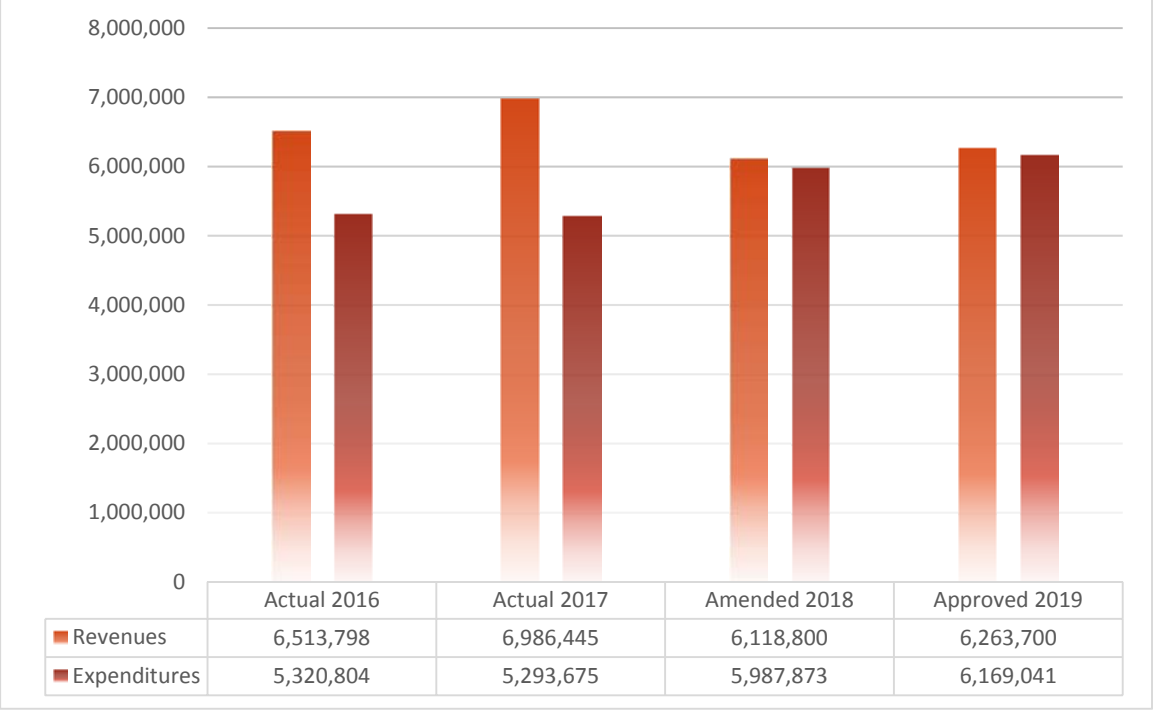
OUTPUT INDICATORS	2016	2017	2018	TARGET 2019
Number Of Sewer Customers	9,909	10,198	10,257	10,288
Miss Dig Requests	2,835	2,953	2,964	2,960
Solid Waste Recycled - Dry Ton	919	980	940	950
Sewer Main Blockages	3	1	2	0
Electrical Usage - Treatment Plant	2,864,341	2,802,911	2,828,514	2,800,000
Vehicle Fuel - Utility Vehicles (Gallons)	14,632	13,893	13,078	12,800
Miles Of Sanitary Sewers Installed Delta	0	1.39	0.40	1
Sewer Inquiries Received & Resolved	53	40	55	25
Number Of Feet Of Sanitary Sewers Cleaned	380,295	375,503	414,858	450,000

WATER

Goals

- To ensure accurate and continuous reading of residential, commercial, and industrial water meters.
- To provide efficient and economical maintenance and repair of the water distribution system.
- To maintain all fire hydrants in a properly functioning condition to support firefighting throughout the Township.
- To inspect commercial and industrial establishments for cross connections and proper backflow prevention, in order to protect the water system from contamination.
- To review construction plans for future development of the water system, and inspect new connections for proper installation.

Water Budget History



	Actual 2016	Actual 2017	Amended 2018	Approved 2019
Revenues	6,513,798	6,986,445	6,118,800	6,263,700
Expenditures	5,320,804	5,293,675	5,987,873	6,169,041

Objectives

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

OUTPUT INDICATORS	2016	2017	2018	TARGET 2019
Number Of Water Customers	9,367	9,398	9,429	9,460
Energy Usage – Utility Operations (MCF)	610	632	721	680
Number Of Hydrants Painted	265	330	300	300
Miles Of Water Mains Installed In Delta	0.57	0	2.23	1
Miss Dig Stakeouts Of Utilities Performed	2,835	2,953	2,964	2,960
Water Meters Installed- Residential/Commercial	58/9	85/22	40/26	55/8
Cross Connection Inspections/Re-inspections	394	438	350	450
Water Purchased From LBW&L-Billion Gallons	1.41	1.27	1.28	1.3
Cost Of Water From LBWL - Per MCF	14.20	14.20	14.98	15.80
Water Samples Tested (System)	240	240	306	300
Percent Of Water Samples Meeting State/Federal Standards	100%	100%	99.99%	100%
Radio End Units Installed	9,367	9,398	9,429	9,460


I AM
DELTA

SEWER FUND REVENUES
ACCOUNT #590-527

Acct #	Description	Approved 2019
617	**Main Charges** Fees charged to a property owner in lieu of having their property participate in a special assessment.	10,000
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** Vehicle Maintenance Revenue.	25,000
646	**Sewer Sales** 12 month actual plus 7.0% rate increase June, 2018.	4,410,000
662	**Late Payment Penalties**	47,500
665	**Investment Income** Projected 2.0% earnings.	100,000
666	**Interest on Assessments** Interest received on special assessments levied by the Township.	3,000
673	**Sale of Fixed Assets** Revenue generated by annual sale of used Township equipment/vehicles.	2,000
694	**Other Revenue**	1,500
	Total Sewer Fund Revenues	**$ 4,699,000**

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

Acct #	Description		Approved 2019
702	**Salaries & Wages - Regular**		1,490,570
703	**Salaries & Wages - Temporary**		10,400
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.		35,487
715	**F.I.C.A.** The Township contributes 7.65% of the employees' wages.		117,527
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		19,548
719	**Health Insurance**		473,118
	Premiums	343,818	
	OPEB	70,000	
	Wellness Program	4,000	
	Retiree Premiums	55,300	
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		48,365
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.		181,814
724	**Uniforms/Laundry** Uniforms, t-shirts, rug runners & uniform service.		9,600

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

Acct #	Description		Approved 2019
728	**Office Supplies**		**4,000**
729	**Photo Copies**		**200**
730	**Postage**		**27,500**
	Wastewater Division	**3,000**	
	Utility Bills	**24,500**	
731	**Publications**		**100**
740	**Operating Supplies**		**12,000**
	Smoke Bombs - Dye Testing Equipment	**1,500**	
	Custodial Supplies	**4,000**	
	Safety Equipment	**2,500**	
	Other Supplies	**4,000**	
743	**Chemicals**		**235,000**
	Salt (Odor Control), lime, ferric chloride, bio-augmentation acids, calcium chloride and sodium bicarbonate.		
744	**Laboratory Supplies**		**11,500**
	Biological Testing	**2,000**	
	Reagents	**5,000**	
	Equipment	**3,500**	
	Wet Testing (Whole Effluent Toxicity)	**1,000**	
759	**Tools**		**2,500**
776	**Repair & Maintenance - Building Supplies**		**12,000**
	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	**4,000**	

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

Acct #	Description		Approved 2019
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**		**11,000**
804	**Accounting Fees**		**155,000**
806	**Contractual Services**		**151,000**
	Software Support	**22,000**	
	Sanitary Sewer Modeling	**100,000**	
	Credit Card Processing Software Fees	**16,500**	
	Granger Landfill (Grit), lab testing, medical physicals, medical treatment, CDL testing, random drug testing, and license renewal.	**12,500**	
808	**Legal Fees**		**1,000**
812	**Collection Fees**		**800**
820	**Administration Fees**		**100,000**
821	**Engineering Fees**		**15,000**
	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.		

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

Acct #	Description		Approved 2019
862	**Gasoline & Diesel**		28,000
863	**Vehicle Maintenance**		25,000
	Filters, tires, batteries, outside vehicle repairs, parts, oil testing, etc.	13,000	
	Outside Service for Department Vehicles & Eaton Co. Sheriff	12,000	
911	**Insurance - Fleet**		12,300
912	**Insurance - Liability**		88,000
921	**Electricity**		402,000
922	**Heat**		10,000
923	**Water & Sewer**		3,700
931	**Repair & Maintenance - Building**		18,000
	Clean electrical switch gear, electrical work, outside sewer repairs.		
933	**Repair & Maintenance - Equipment**		12,000
	Services from outside contractors.		
934	**Repair & Maintenance - Other**		2,900
	Funds for Carrier Creek drain assessment.		
957	**Education & Training**		4,300
959	**Memberships & Dues**		15,000
	State of Michigan fees - NPDES & stormwater permits, biosolids fees, and inspection fees.		
960	**Meetings, Conferences & Seminars**		2,200

SEWER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #590-527

Acct #	Description		Approved 2019
970	**Capital Outlay**		**283,000**
	Computers	**12,000**	
	Liftstation Pump Replacement	**18,000**	
	Sanitary Sewer Manhole Liner	**30,000**	
	Phase 1 of WWTP Upgrade (Yr. 4 of 5)	**45,000**	
	Z-turn Lawn Mower (split with water fund)	**9,000**	
	Front End Loader	**80,000**	
	2 Yard Dump Truck	**39,000**	
	1/2 Ton Pick Up Truck	**24,000**	
	3/4 Ton Pick Up Truck	**26,000**	
	Total Sewer Fund Expenses		**$ 4,196,929**

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

Sewer Fund #590

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
Revenues					
617	Main Charges	-	-	15,000	10,000
618	Capital Charges	295,343	126,260	100,000	100,000
641	Other Charges for Services	32,046	49,890	30,000	25,000
646	Sewer/Water Sales	3,972,757	3,995,666	4,115,000	4,410,000
662	Late Payment Penalties	44,800	49,973	45,000	47,500
665	Investment Income	54,474	60,178	80,000	100,000
666	Interest on Special Assessments	(1,090)	3,171	4,000	3,000
673	Sale of Fixed Assets	2,597	1,278	2,000	2,000
675	Contributions - Private	227,897	704,975	-	-
694	Other Miscellaneous	-	-	1,500	1,500
695	Other Financing Sources	1,500	2,029	-	-
	Total Sewer Revenues	**$4,630,324**	**$4,993,420**	**$ 4,392,500**	**$ 4,699,000**
Expenditures					
702	Salaries & Wages - Regular	1,343,283	1,380,063	1,441,247	1,490,570
703	Salaries & Wages - Temporary	7,025	9,903	10,150	10,400
704	Salaries & Wages - Overtime	13,405	10,886	10,000	10,000
706	Salaries & Wages - Longevity	29,440	30,544	33,550	35,487
715	F.I.C.A.	105,313	105,893	113,598	117,527
717	Workers' Comp. Insurance	32,055	24,844	22,627	19,548
719	Health Insurance	445,705	438,719	492,850	473,118
720	Life, Dental & LTD Insurance	41,085	40,265	42,200	48,365
721	Pension	164,327	144,283	176,177	181,814
724	Uniforms/Laundry	8,141	8,479	9,000	9,600
728	Office Supplies	6,991	1,490	5,000	4,000
729	Photo Copies	112	56	100	200
730	Postage	26,533	24,216	27,500	27,500
731	Publications	60	-	100	100
740	Operating Supplies	8,093	8,779	10,000	12,000
743	Chemicals	228,868	233,928	235,000	235,000
744	Lab Supplies	11,079	10,945	11,500	11,500
759	Tools	2,491	2,536	2,500	2,500
776	Building Maintenance Supplies	5,894	10,884	12,000	12,000
778	Equipment Maintenance Supplies	110,135	108,771	130,000	130,000
780	Grounds Maintenance Supplies	6,668	2,987	7,000	7,000
803	Audit Fees	9,660	9,300	9,800	11,000

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

Sewer Fund #590

		Actual 2016	Actual 2017	Amended 2018	Approved 2019
804	Accounting Fees	149,414	154,926	150,000	155,000
806	Contractual Services	41,622	144,129	392,000	151,000
808	Legal Fees	-	-	1,000	1,000
812	Collection Fees	626	653	800	800
820	Administration Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	6,247	10,050	10,000	15,000
851	Radio Maintenance	98	373	-	-
852	Telephone	20,622	19,670	18,000	18,000
853	Miss Dig	695	695	500	500
861	Mileage	1	-	-	-
862	Gasoline & Diesel	23,529	25,957	28,000	28,000
863	Vehicle Maintenance	10,301	9,012	31,000	25,000
901	Advertising	72	-	-	-
911	Fleet Insurance	12,425	12,100	12,100	12,300
912	Liability Insurance	88,974	86,500	86,500	88,000
921	Electricity	376,478	371,219	392,000	402,000
922	Heat	4,145	5,500	10,000	10,000
923	Sewer & Water	2,688	2,483	3,700	3,700
931	R & M Services - Building	10,628	14,835	15,000	18,000
933	R & M Services - Equipment	5,983	15,503	12,000	12,000
934	R & M Services - Other	-	-	33,000	2,900
957	Education & Training	-	1,450	3,800	4,300
959	Memberships & Dues	15,625	13,871	15,000	15,000
960	Meetings, Conf. & Seminars	1,307	1,354	2,000	2,200
968	Depreciation	1,142,677	1,104,360	-	-
970	Capital Outlay	-	-	784,000	283,000
995	Bond Interest	11,672	10,533	-	-
	Total Sewer Expenditures	**$4,632,192**	**$4,712,944**	**$ 4,902,299**	**$ 4,196,929**
	Total FTEs	25.0	25.0	25.0	25.0

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

Sewer Fund #590

	Actual 2016	Actual 2017	Amended 2018	Approved 2019
SUMMARY				
Revenues				
Main, Capital & Other Charges	295,343	126,260	115,000	110,000
Sewer & Water Sales	3,972,757	3,995,666	4,115,000	4,410,000
Investment/Interest Income	53,384	63,349	84,000	103,000
Other Income	308,840	808,145	78,500	76,000
Total Sewer Revenues	**$4,630,324**	**$4,993,420**	**$ 4,392,500**	**$ 4,699,000**
Expenditures				
Personnel Services	2,181,638	2,185,400	2,342,399	2,386,829
Supplies	415,065	413,071	449,700	451,400
Services	779,741	900,980	1,227,600	975,400
Insurance	101,399	98,600	98,600	100,300
Depreciation	1,142,677	1,104,360	-	-
Capital Outlay	-	-	784,000	283,000
Debt/Bond Etc.	11,672	10,533	-	-
Total Sewer Expenditures	**$4,632,192**	**$4,712,944**	**$ 4,902,299**	**$ 4,196,929**


I AM
DELTA

WATER FUND REVENUES
ACCOUNT #591-536

Acct #	Description	Approved 2019
618	**Capital Charges** One-time fee charged to property owners for hooking up to the Township sewer system.	80,000
641	**Other Charges for Services Rendered** Fees charged for water installations.	85,000
646	**Water Sales** Calculation on last 12 months actual + 2% increase June, 2018.	5,780,500
650	**Other Operating Revenue** NSF and disconnection fees.	14,000
662	**Late Payment Penalties**	52,500
665	**Interest Income** Projected 2.0% earnings.	100,000
666	**Interest on Special Assessments**	1,500
667	**Rent Income**	146,000
670	**Other Interest Income** GM Water Tower Agreement.	4,200
	Total Water Fund Revenues	**$ 6,263,700**

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

Acct #	Description		Approved 2019
702	**Salaries & Wages - Regular**		533,625
703	**Salaries & Wages - Temporary**		4,200
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.		17,028
715	**F.I.C.A.** The Township contributes 7.65% of the employees' wages.		42,440
717	**Workers' Comp. Insurance** The total wages listed are multiplied by the appropriate workers' compensation rate per $100 of wages paid.		8,853
719	**Health Insurance**		133,945
	Premiums	100,455	
	OPEB	30,000	
	Wellness Program	2,000	
	Retiree Premiums	1,490	
720	**Life, Dental & LTD Insurance** Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.		15,563
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.		64,327
724	**Uniforms/Laundry** T-shirts, rug runners, and uniforms.		3,750
728	**Office Supplies**		3,000

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

Acct #	Description		Approved 2019
730	**Postage**		**28,000**
	Water Postage	**500**	
	Monthly Utility Bills	**27,500**	
740	**Operating Supplies**		**83,000**
	Large Meter Replacement	**20,000**	
	Copper, Clamps and Fittings (stainless steel)	**33,000**	
	Meters for installation	**30,000**	
740.001	**BWL Billings**		**2,785,000**
	Based on projected water sales & LBWL rate increase of 7.5% 2/1/19.		
743	**Chemicals**		**250**
	Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.		
759	**Tools**		**1,500**
776	**Repair & Maintenance - Building Supplies**		**11,500**
	Hydrants & supplies, paint, brushes, rollers, lighting, ballast, bulbs, etc.		
778	**Repair & Maintenance - Equipment Supplies**		**19,000**
	PLC, Allen Bradley SLC505, circuit board, operational computers (industrial)/parts, motors, couplings, VFD drives.		
780	**Repair & Maintenance - Grounds**		**3,000**
	Yard hose, hand mowers, parts, grass seed, snow removal equip., shrubbery.		
803	**Audit Fees**		**11,000**
804	**Accounting Fees**		**155,000**
806	**Contractual Services**		**199,500**
	Southern Connection Engineering	**50,000**	
	Software Support:	**22,500**	
	St. Joe Water Main Replacement Engineering	**100,000**	
	Credit Card Processing Software Fees	**16,500**	
	Building Monitoring, Waste Management, Lab Testing, CDL Testing, Drug Testing, State of Michigan License Renewals.	**10,500**	

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

Acct #	Description		Approved 2019
820	**Administration Fees**		100,000
821	**Engineering Fees**		6,000
852	**Telephone** Telephone/cell service (i.e. Fiber service @ Snow Tower).		15,000
853	**Miss Dig** Split between water and sewer funds.		500
862	**Gasoline & Diesel**		12,000
863	**Vehicle Maintenance**		15,000
	Filters, Tires, Batteries, Outside Repairs, Parts	7,500	
	Internal Charges for Water Fund Vehicle Maintenance	7,500	
911	**Insurance - Fleet**		12,760
912	**Insurance - Liability**		21,800
921	**Electricity**		102,000
922	**Heat**		7,000
923	**Water & Sewer**		1,300
931	**Repair & Maintenance - Building** Water main break repairs and materials.		50,000
931	**Well Abandonment** Shared cost to close wells after connection to Township water system.		10,000
933	**Repair & Maintenance - Equipment**		15,000
	Boiler, Air Compressor, and Fire Ext. Services, Clean Exterior Tanks.	10,000	
	Bobcat Claw Attachment	5,000	
957	**Education & Training**		3,000

WATER FUND EXPENSES
LINE ITEM DESCRIPTIONS
ACCOUNT #591-536

Acct #	Description		Approved 2019
959	**Memberships & Dues**		**16,700**
	Water Licenses - State of Michigan	**450**	
	Mid-Michigan Water Authority	**1,000**	
	Tri-County Ground Water Management Board	**10,000**	
	AWWA	**200**	
	MRWA	**200**	
	SCMWA	**200**	
	State of Michigan Water Fees	**4,500**	
	Other	**150**	
960	**Meetings, Conferences & Seminars**		**1,000**
	Miscellaneous State Meetings	**500**	
	MRWA	**250**	
	Emergency Meals	**250**	
970	**Capital Outlay**		**331,500**
	Computers	**7,000**	
	Distribution Tie-Ins Lansing Twp.	**20,000**	
	Rebuild Snow Booster Pump	**5,000**	
	Saginaw Hwy. Watermain Crossing Replace	**200,000**	
	Snow Booster Ground Storage Tank Roof Painting, Interior Piping	**45,000**	
	Inspected Elevated Tanks	**5,000**	
	Arrow Board 1 of 2 (Replaces 1998 Unit)	**6,000**	
	Snow Booster Flow Meters	**6,000**	
	Concrete Drive Replacement at Snow Booster (50/50 with Fire)	**37,500**	
991	**Debt - Principal**		**1,180,000**
	2012 Refinanced Revenue Bonds	**355,000**	
	2013 Water Improvement Bonds	**400,000**	
	2015 Refinanced Bonds	**425,000**	
995	**Bond Interest**		**135,000**
	Total Water Fund Expenses		**$ 6,169,041**

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

Water Fund #591

Acct #		Actual 2016	Actual 2017	Amended 2018	Approved 2019
	Revenues				
617	Main Charges	304	13,532	-	-
618	Capital Charges	77,060	135,985	75,000	80,000
641	Other Charges for Services Rendered	120,815	130,509	85,000	85,000
646	Sewer/Water Sales	5,632,241	5,730,752	5,660,000	5,780,500
650	Other Operating Revenue	14,725	14,064	14,000	14,000
662	Late Payment Penalties	66,104	60,587	50,000	52,500
665	Interest Income	43,271	61,594	80,000	100,000
666	Interest on Special Assessments	3,973	1,688	4,000	1,500
667	Rents	142,380	145,110	146,000	146,000
670	Other Interest Income	5,918	4,682	4,800	4,200
675	Contributions - Private	402,439	683,374	-	-
698	Bond Proceeds	4,568	4,568	-	-
	Total Water Revenues	**$ 6,513,798**	**$ 6,986,445**	**$ 6,118,800**	**$ 6,263,700**
Acct #	**Expenditures**				
702	Salaries & Wages - Regular	527,957	508,454	518,082	533,625
703	Salaries & Wages - Temporary	6,234	4,059	4,200	4,200
704	Salaries & Wages - Overtime	4,181	1,182	10,000	10,000
706	Salaries & Wages - Longevity	15,492	14,437	15,816	17,028
715	F.I.C.A.	39,743	38,795	41,154	42,440
717	Workers' Comp. Insurance	15,607	11,500	10,207	8,853
719	Health Insurance	132,145	137,836	156,450	133,945
720	Life, Dental & LTD Insurance	14,254	14,458	14,786	15,563
721	Pension	59,446	60,745	62,453	64,327
724	Uniforms/Laundry	3,371	2,877	3,500	3,750
728	Office Supplies	5,817	928	3,500	3,000
730	Postage	26,433	24,211	28,000	28,000
740	Operating Supplies	82,145	121,454	83,000	83,000
740.001	Operating Supplies - BW&L	2,500,004	2,462,009	2,716,800	2,785,000
743	Chemicals	214	87	250	250
759	Tools	1,314	912	1,500	1,500
776	Building Maintenance Supplies	10,529	9,762	9,500	11,500
778	Equipment Maintenance Supplies	19,463	9,710	19,000	19,000
780	Grounds Maintenance Supplies	2,127	3,017	3,000	3,000
803	Audit Fees	9,660	9,300	9,800	11,000

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

Water Fund #591

		Actual 2016	Actual 2017	Amended 2018	Approved 2019
804	Accounting Fees	149,414	154,926	150,000	155,000
806	Contractual Services	29,849	55,958	58,000	199,500
820	Administrative Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	6,927	1,780	6,000	6,000
852	Telephone	14,120	12,651	15,000	15,000
853	Miss Dig	695	695	500	500
862	Gasoline & Diesel	6,409	8,032	12,000	12,000
863	Vehicle Maintenance	16,671	17,611	14,000	15,000
911	Fleet Insurance	12,824	12,500	12,500	12,760
912	Liability Insurance	21,970	21,400	21,400	21,800
921	Electricity	85,218	77,457	95,000	102,000
922	Heat	3,670	4,768	8,000	7,000
923	Sewer & Water	1,090	1,116	1,100	1,300
931	R & M Services - Building	69,627	70,217	50,000	50,000
931.001	R & M Services - Well Abandonment	8,000	9,550	10,000	10,000
933	R & M Services - Equipment	6,116	9,224	10,000	15,000
957	Education & Training	117	50	3,000	3,000
959	Memberships & Dues	17,612	17,413	16,400	16,700
960	Meetings, Conf. & Seminars	903	657	800	1,000
968	Depreciation	1,081,378	1,098,664	-	-
970	Capital Outlay	-	-	362,000	331,500
991	Bond Principal	-	-	1,170,000	1,180,000
994	Amortization Expense	3,122	3,122	-	-
995	Bond Interest	208,936	180,151	161,175	135,000
	Total Water Expenditures	**$ 5,320,804**	**$ 5,293,675**	**$ 5,987,873**	**$ 6,169,041**
	Total FTEs	8.0	8.0	8.0	8.0

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

Water Fund #591

	Actual 2016	Actual 2017	Amended 2018	Approved 2019
SUMMARY				
Revenues				
Main, Capital & Other Charges	198,179	280,026	160,000	165,000
Water & Sewer Sales	5,632,241	5,730,752	5,660,000	5,780,500
Other Revenues	625,648	903,135	210,000	212,500
Investment/Interest Income	53,162	67,964	88,800	105,700
Bond Proceeds	4,568	4,568	-	-
Total Water Revenues	**$ 6,513,798**	**$ 6,986,445**	**$ 6,118,800**	**$ 6,263,700**
Expenditures				
Personnel Services	815,059	791,466	833,148	829,981
Supplies	2,651,417	2,634,967	2,868,050	2,938,000
Services	526,098	551,405	559,600	720,000
Insurance	34,794	33,900	33,900	34,560
Depreciation	1,081,378	1,098,664	-	-
Capital Outlay	-	-	362,000	331,500
Bond/Debt Etc.	212,058	183,273	1,331,175	1,315,000
Total Water Expenditures	**$ 5,320,804**	**$ 5,293,675**	**$ 5,987,873**	**$ 6,169,041**

GLOSSARY TERMS

Accrual Basis
Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows.

Activity
A department within a fund to which specific expenses are allocated.

Adopted Budget
Fiscal year plan of revenues and expenditures approved and adopted by Township Board.

Agency Funds
The agency funds of the Township; used to receipt and disburse tax collections.

Ambulance Fund
Fund created by the operating millage approved by the voters to support a Paramedic program within the Township.

Amended Budget
Township Board approved changes to current budget amounts.

Appropriation
Authorization granted by the Township governing body to incur obligations and to expend public funds for a stated purpose.

Assessed Value
The amount calculated by the assessor estimating 50% of the true cash value of real or personal property.

Balanced Budget
Revenues shall equal or be greater than expenses for all governmental funds.

Budget
Serves as the annual financial plan which provides the resources to meet board approved goals and objectives.

CDBG *(Community Development Block Grant)*
Federally funded program to assist communities in infrastructure improvements.

CDP *(Census Designated Place)*
Is used for statistical purposes only and has no legal status as a municipality.

CFT *(Commercial Facilities Tax)*
Taxes levied on commercial facilities for which tax abatement was granted.

CIP *(Capital Improvements Program)*
Program developed to review department requests for expenditures in excess of $25,000.

Capital Outlay
Expenditures relating to the purchase of vehicles, equipment, facilities, land, and other fixed assets.

Capital Projects Fund
Accounts for financial resources to be used for the acquisition and construction of major capital facilities.

Contingency Account
An account set aside to meet unforeseen circumstances.

Debt Service Fund
The debt service fund of the Township; used to separate the revenues and expenditures related to the voted debt millage of the Township.

Deficit
An excess of liabilities and reserves of a fund over its assets.

DIA *(Designated Implementation Authority)*
Eaton County department that manages the solid waste programs within the county.

EDC *(Economic Development Corporation)*
The Corporation acts as a liaison between companies seeking financing and financial institutions in an effort to further the economic development of the Township.

GLOSSARY TERMS

Enterprise Funds *(Utilities - Sewer and Water)*
The enterprise funds of the Township; used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The accounting system used must make it possible to show whether the activity is operated at a profit or loss; comparable to private enterprises.

Expenditure
Cost of goods delivered or services rendered, whether paid or unpaid, including expenses, debt retirement not reported as a liability of the fund from which retired, or capital outlay.

Fiduciary Funds
The fiduciary funds of the Township; used to account for assets held by the Township in a trustee capacity.

Fiscal Year
The twelve-month period designated as the operating year. Delta Township's fiscal year is January 1 through December 31.

Fund
Independent fiscal entity with a self-balancing set of accounts.

Fund Balance
Excess fund equity's accumulated assets over its liabilities. (Excess revenues over expenditures at year-end will typically increase a fund's fund balance.)

General Appropriations Act
The budget as adopted by the legislative body.

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

General Fund
The general operating fund of the Township; used to account for the revenues and expenditures associated with providing services traditionally associated with local government. Transactions are recorded on the modified accrual basis.

GIS *(Geographic Information System)*
Computer software used by Engineering and Planning personnel in the mapping and surveying of the Township.

Homestead Affidavit
A form filed by taxpayers to claim an exemption from 18 mills of schools operating millage. This form is filed on homestead properties only.

ICMA *(International City/County Management Association) Retirement Corporation*
Pension administrator for non-union employees.

IFT *(Industrial Facilities Tax)*
Taxes levied on industrial facilities for which tax abatement was granted.

Infrastructure
Basic physical framework or foundation of the Township, referring to its buildings, roads, bridges, sidewalks, water and sewer systems.

LEAP *(Lansing Economic Area Partnership)*
Leap is an innovative private/public partnership that is working to set long-term economic development strategies, and position the Greater Lansing region to compete successfully in the global marketplace.

Legislative Body
The seven elected members of the Township Board.

MDOT *(Michigan Dept. of Transportation)*
Delta Township works in conjunction with MDOT with regard to State highways that transverse the Township.

GLOSSARY TERMS

MERS *(Michigan Employees Retirement System)*
Fire Department Union personnel are the only Township employees enrolled in this program.

Mil
A monetary unit equal to one dollar of tax obligation for every $1,000 of the taxable value of property.

Millage
The total tax obligation per $1,000 of taxable valuation of property.

Modified Accrual Basis of Accounting
A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Personal Property Tax
A businesses assessable property such as machinery, equipment, furniture and fixtures.

Proposal A
Proposal A was approved by the voters in March 1994 to cap the growth in taxable values of property, excluding new construction, to the lesser of 5% or the rate of inflation, until sold. Revisions were also made during the same time period to shift financing school operations from property taxes to state tax increases; primarily the sales tax.

Public Hearing
An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

R&M *(Repair & Maintenance)*
Abbreviation used when referring to repair and maintenance related expense accounts.

Real Property Tax
Taxes levied on physical real estate.

Retained Earnings
An equity account reflecting the accumulated earnings of an Enterprise Fund.

Revenues
An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in intergovernmental service funds.

SAFER Grant
Staffing for Adequate Fire & Emergency Response Grants

SEV *(State Equalized Value)*
The assessed value after equalization at the county and state level. The SEV of a property approximates 50% of the true cash value.

Special Assessment
Amount levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund
The special revenue fund of the Township; used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

State Revenue Sharing
Revenue sharing received from the State of Michigan for sales tax, single business tax, and income taxes.

Tax Abatement
State law allows a local municipality to recommend a maximum 50%, 12-year reduction in qualified businesses personal and real taxes.

Taxable Value
The value millages are levied against. This amount, as adjusted annually, cannot increase greater than the rate of inflation.

Unreserved Fund Balance
Money left over from prior years that are not committed for other purposes and can be allocated in the upcoming budget.

TABLE OF ACRONYMS

ASA	Amateur Softball Association
AWWA	American Water Works Association
CDP	Census Designated Place
CFS	Calls for service
CGFM	Certified Government Financial Manager
CMC	Certified Municipal Clerk
COP	Community Oriented Police
CPR	Cardio-Pulmonary Resuscitation
DARE	Drug Abuse Resistance Education
DNR	Department of Natural Resources
ECSD	Eaton County Sheriff's Department
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
FEMA	Federal Emergency Management Association
FICA	Federal Insurance Contributions Act
FTE	Full-Time Equivalent
FTO	Field Training Officer
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GFOA	Government Finance Officers Association
GO	General Obligation
IAAO	International Association of Assessing Officers
ICMA	International City/County Management Association
IT	Information Technology
IPMA	International Public Management Association
ISTEA	Inter-modal Surface Transportation Efficiency Act
LGRFA	Looking Glass Regional Fire Authority
LTD	Long Term Disability
MAA	Michigan Assessors Association
MASA	Michigan Amateur Softball Association
MDEQ	Michigan Department of Environmental Quality
MEDA	Michigan Economic Development Authority
MICR	Michigan Incident Crime Report
MLGMA	Michigan Local Government Management Association
MGFOA	Michigan Government Financial Officers Associations
MML	Michigan Municipal League
MMTA	Michigan Municipal Treasurers Association
MRWA	Michigan Rural Water Association
MTA	Michigan Township Association
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
OT	Overtime
RACES	Radio Amateur Civil Emergency Services
SCADA	Supervisory Control and Data Acquisition Association
SCMWA	South Central Michigan Water Association
SHRM	Society for Human Resource Management
WC	Worker's Compensation