

DELTA TOWNSHIP

GENERAL FUND 2019 BUDGET SUMMARY

	Actual 2017	Amended 2018	Requested 2019
<u>Revenue Summary</u>			
<i>Total General Fund Revenues</i>	\$ 18,743,824	\$ 16,156,160	\$ 19,157,469
<u>Expenditure Summary</u>			
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
<i>Total General Fund Expenditures</i>	\$ 17,270,356	\$ 16,125,976	\$ 19,157,469
	1,473,468	30,184	-

**Ambulance Activity moved to Special Revenue Fund #210 in 2018.

DELTA TOWNSHIP

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

Ambulance Fund #210

	Actual 2017	Amended 2018	Approved 2019
FUND BALANCE 1/1	2,203,805	2,088,535	2,103,598
PLUS: Revenues	1,347,264	3,100,453	3,201,200
TOTAL AVAILABLE	3,551,069	5,188,988	5,304,798
LESS: Expenditures	(1,462,534)	(3,085,390)	(3,271,254)
FUND BALANCE 12/31	2,088,535	2,103,598	2,033,544

<u>Acct #</u>	<u>Revenues</u>			
404	Current Tax - Real & Personal	1,302,294	1,359,178	1,440,000
437	Industrial Facilities Tax	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
625.333	Ambulance - LGRFA			
665	Interest	25,215	26,000	30,000
673	Sales of Fixed Assets			15,000
	Total Ambulance Fund Revenues	\$ 1,347,264	\$ 3,100,453	\$ 3,201,200

DELTA TOWNSHIP

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

Ambulance Fund #210

	Actual 2017	Amended 2018	Approved 2019
<u>Expenditures</u>			
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	-	
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

DELTA TOWNSHIP

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.*

DELTA TOWNSHIP

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

<u>EDC Fund #244</u>	Actual 2016	Actual 2017	Amended 2018	Requested 2019
FUND BALANCE 1/1	106,916	98,540	98,459	45,759
PLUS: Revenues	697	879	1,200	1,200
TOTAL AVAILABLE	107,613	99,419	99,659	46,959
LESS: Expenditures	(19)	(960)	(53,900)	(30,900)
FUND BALANCE 12/31	107,594	98,459	45,759	16,059

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	-	53,000	30,000
Total Expenditures	\$ 19	\$ 960	\$ 53,900	\$ 30,900

DELTA TOWNSHIP

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

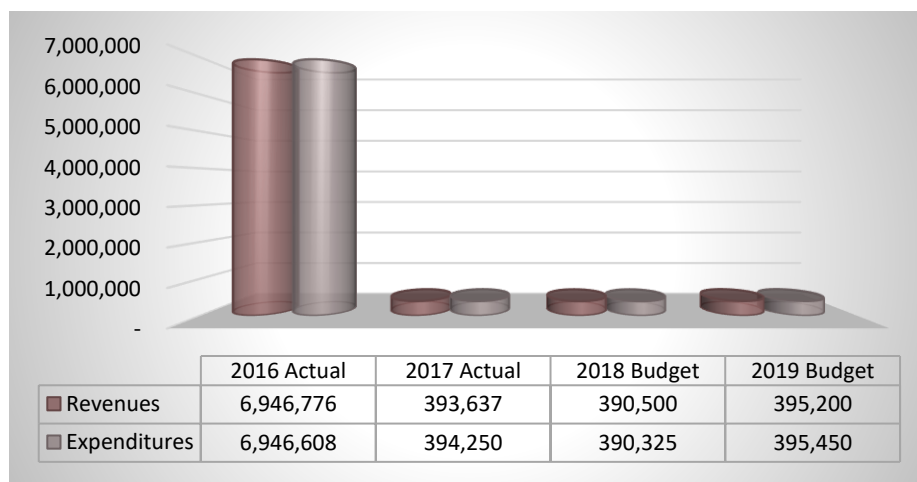
<u>Debt Service Fund #301</u>	Actual 2017	Amended 2018	Requested 2019
FUND BALANCE 1/1	33,789	33,176	33,351
PLUS: Revenues	393,637	390,500	395,200
TOTAL AVAILABLE	427,426	423,676	428,551
LESS: Expenditures	(394,250)	(390,325)	(395,450)
FUND BALANCE 12/31	33,176	33,351	33,101

Acct# Revenues

665 Interest	637	500	1,000
667 Rental Income	393,000	390,000	394,200
695 Other Financing Sources	-	-	-
698 Bond Proceeds	-	-	-
Total Revenues	\$ 393,637	\$ 390,500	\$ 395,200

Expenditures

991 Debt - Principal	150,000	150,000	180,000
995 Debt - Interest	243,000	240,000	214,200
997 Other Financing Expenses	-	-	-
998 Paying Agent Fees	1,250	325	1,250
Total Expenditures	\$ 394,250	\$ 390,325	\$ 395,450



DELTA TOWNSHIP

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

Sewer Fund #590

Acct #		Actual 2017	Amended 2018	Requested 2019
<u>Revenues</u>				
617	Main Charges	-	15,000	10,000
618	Capital Charges	126,260	100,000	100,000
641	Other Charges for Services	49,890	30,000	25,000
646	Sewer/Water Sales	3,995,666	4,115,000	4,410,000
662	Late Payment Penalties	49,973	45,000	47,500
665	Investment Income	60,178	80,000	100,000
666	Interest on Special Assessments	3,171	4,000	3,000
673	Sale of Fixed Assets	1,278	2,000	2,000
675	Contributions - Private	704,975	-	-
694	Other Miscellaneous	-	1,500	1,500
695	Other Financing Sources	2,029	-	-
	<i>Total Sewer Revenues</i>	\$ 4,993,420	\$ 4,392,500	\$ 4,699,000

Acct #	<u>Expenditures</u>			
702	Salaries & Wages - Regular	1,380,063	1,441,247	1,490,570
703	Salaries & Wages - Temporary	9,903	10,150	10,400
704	Salaries & Wages - Overtime	10,886	10,000	10,000
706	Salaries & Wages - Longevity	30,544	33,550	35,487
715	F.I.C.A.	105,893	113,598	117,527
717	Workers' Comp. Insurance	24,844	22,627	19,548
719	Health Insurance	438,719	492,850	473,118
720	Life, Dental & LTD Insurance	40,265	42,200	48,365
721	Pension	144,283	176,177	181,814
724	Uniforms/Laundry	8,479	9,000	9,600
728	Office Supplies	1,490	5,000	4,000
729	Photo Copies	56	100	200
730	Postage	24,216	27,500	27,500
731	Publications	-	100	100
740	Operating Supplies	8,779	10,000	12,000
743	Chemicals	233,928	235,000	235,000
744	Lab Supplies	10,945	11,500	11,500
759	Tools	2,536	2,500	2,500
776	Building Maintenance Supplies	10,884	12,000	12,000
778	Equipment Maintenance Supplies	108,771	130,000	130,000
780	Grounds Maintenance Supplies	2,987	7,000	7,000
803	Audit Fees	9,300	9,800	11,000

DELTA TOWNSHIP

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

CP Fund #402

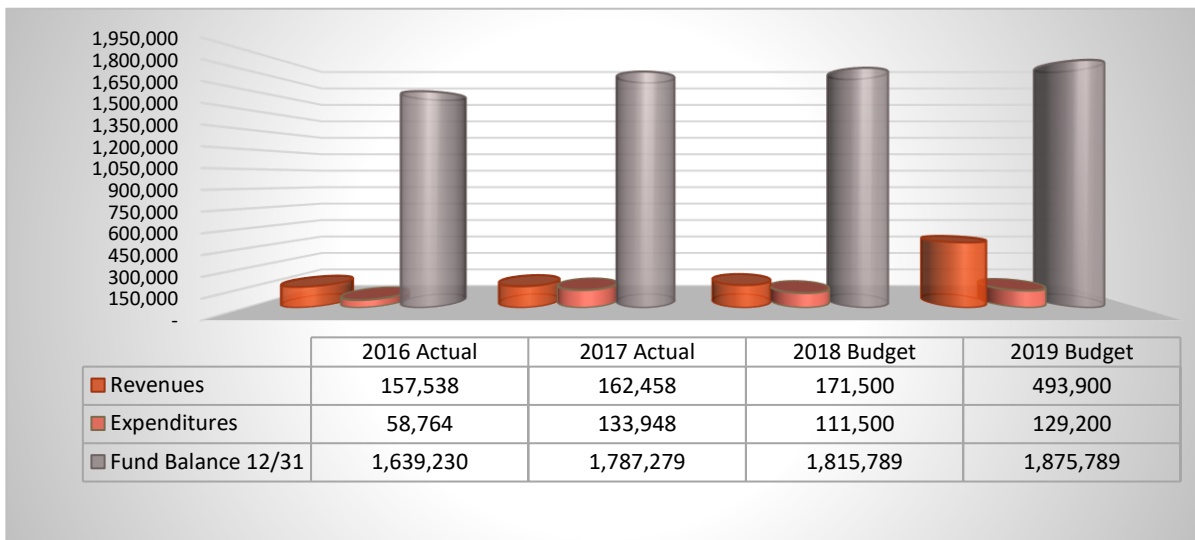
	Actual 2016	Actual 2017	Amended 2018	Requested 2019
FUND BALANCE 1/1	1,639,230	1,787,279	1,815,789	1,875,789
PLUS: Revenues	157,538	162,458	171,500	493,900
TOTAL AVAILABLE	1,796,768	1,949,737	1,987,289	2,369,689
LESS: Expenditures	(58,764)	(133,948)	(111,500)	(129,200)
FUND BALANCE 12/31	1,738,004	1,815,789	1,875,789	2,240,489
<i>Summary of Fund Balance:</i>				
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



DELTA TOWNSHIP

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

Sewer Fund #590

	Actual 2017	Amended 2018	Requested 2019
804 Accounting Fees	154,926	150,000	155,000
806 Contractual Services	144,129	392,000	151,000
808 Legal Fees	-	1,000	1,000
812 Collection Fees	653	800	800
820 Administration Fees	100,000	100,000	100,000
821 Engineering Fees	10,050	10,000	15,000
851 Radio Maintenance	373	-	-
852 Telephone	19,670	18,000	18,000
853 Miss Dig	695	500	500
861 Mileage	-	-	-
862 Gasoline & Diesel	25,957	28,000	28,000
863 Vehicle Maintenance	9,012	31,000	25,000
901 Advertising	-	-	-
911 Fleet Insurance	12,100	12,100	12,300
912 Liability Insurance	86,500	86,500	88,000
921 Electricity	371,219	392,000	402,000
922 Heat	5,500	10,000	10,000
923 Sewer & Water	2,483	3,700	3,700
931 R & M Services - Building	14,835	15,000	18,000
933 R & M Services - Equipment	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	13,871	15,000	15,000
960 Meetings, Conf. & Seminars	1,354	2,000	2,200
968 Depreciation	1,104,360	-	-
970 Capital Outlay	-	784,000	283,000
995 Bond Interest	10,533	-	-
Total Sewer Expenditures	\$ 4,712,944	\$ 4,902,299	\$ 4,196,929
<i>Total FTEs</i>	25.0	25.0	25.0

DELTA TOWNSHIP

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

Sewer Fund #590

	Actual 2017	Amended 2018	Requested 2019
<i>SUMMARY</i>			
<i><u>Revenues</u></i>			
Main, Capital & Other Charges	126,260	115,000	110,000
Sewer & Water Sales	3,995,666	4,115,000	4,410,000
Investment/Interest Income	63,349	84,000	103,000
Other Income	808,145	78,500	76,000
<i>Total Sewer Revenues</i>	<i>\$ 4,993,420</i>	<i>\$ 4,392,500</i>	<i>\$ 4,699,000</i>
<i><u>Expenditures</u></i>			
Personnel Services	2,185,400	2,342,399	2,386,829
Supplies	413,071	449,700	451,400
Services	900,980	1,227,600	975,400
Insurance	98,600	98,600	100,300
Depreciation	1,104,360	-	-
Capital Outlay	-	784,000	283,000
Debt/Bond Etc.	10,533	-	-
<i>Total Sewer Expenditures</i>	<i>\$ 4,712,944</i>	<i>\$ 4,902,299</i>	<i>\$ 4,196,929</i>

DELTA TOWNSHIP

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

Water Fund #591

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

DELTA TOWNSHIP

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

Water Fund #591

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

DELTA TOWNSHIP

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

Water Fund #591

	Actual 2017	Amended 2018	Requested 2019
<i>SUMMARY</i>			
<i><u>Revenues</u></i>			
Main, Capital & Other Charges	280,026	160,000	165,000
Water & Sewer Sales	5,730,752	5,660,000	5,780,500
Other Revenues	903,135	210,000	212,500
Investment/Interest Income	67,964	88,800	105,700
Bond Proceeds	4,568	-	-
<i>Total Water Revenues</i>	<i><u>\$ 6,986,445</u></i>	<i><u>\$ 6,118,800</u></i>	<i><u>\$ 6,263,700</u></i>
<i><u>Expenditures</u></i>			
Personnel Services	791,466	833,148	829,981
Supplies	2,634,967	2,868,050	2,938,000
Services	551,405	559,600	720,000
Insurance	33,900	33,900	34,560
Depreciation	1,098,664	-	-
Capital Outlay	-	362,000	331,500
Bond/Debt Etc.	183,273	1,331,175	1,315,000
<i>Total Water Expenditures</i>	<i><u>\$ 5,293,675</u></i>	<i><u>\$ 5,987,873</u></i>	<i><u>\$ 6,169,041</u></i>