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Place to

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Work...



and Play

FY 2012 Budget

Delta Township, MI



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January 1, 2012

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

Dear Board Members and Residents,

On behalf of all departments, it is my pleasure to present to you, the FY 2012 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was updated during 2011. The FY 2012 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The recommended FY 2012 Budget is a balanced budget with positive fund balances in all budgeted funds. It reflects revenues and expenditures of \$15,423,574 in the General Fund, a decrease of 5.8% from the 2011 amended budget. All other budgeted funds reflect sufficient revenues to operate each fund and accomplish planned objectives.

This budget exceeds the Township Board's policy which states that the Township will maintain a 50% unassigned fund balance reserve in the General Fund. The budgeted unallocated General Fund reserve is \$8.5 million exceeding the \$6.05 million necessary for 6 months of operation. This budget does not meet the goal of 10% of general fund expenditures in capital outlay, as no major non-routine capital expenditures have been funded in this budget.

Budget Challenges

Consistent with the last several budget cycles, many budget challenges exist for 2012. Declining revenues continue to play a major role in the budget process. Property tax revenues are projected to once again decrease. This decrease is due to declining property values in the Township. In addition, tax revenue related to cooperative agreements with the City of Lansing is also projected to significantly decline.

The economic state of the country plays the major role in the projected decline of interest revenues across all funds of the township. With interest rates at historic lows, and bank failures

at all time highs, safety of township assets is our number one concern. While we are proud to report as of this date that all township assets are secure with highly rated financial institutions, we are expecting a rate of return of about 1.0% in 2012. Contrasted with a rate of return at 5% in 2007, this is a major source of revenue loss for the township.

In addition to declining revenues, there are many other significant challenges that affect the 2012 budget. Other Post Employment Benefits (OPEB) is another issue this budget addresses. The 2012 ARC (Annual Required Contribution) of the Township is estimated at \$804,200. We have made OPEB funding a priority, and fully funded the annual required contribution in the 2012 budget. Our goal is to continue funding the ARC out of current year operations for future years to come. This “forward thinking” will help stabilize township budgets of the future. We anticipate being approximately 60% funded by the end of 2012.

Rising healthcare costs continue to stress the budgets of organizations throughout the country. During 2011, the State of Michigan passed Public Act 152, which instituted a “hard cap” for health insurance spending by local units of government. Implementing the hard cap required the Township to move away from a traditional health insurance plan, to a “high deductible” type of plan. While this change will potentially increase out of pocket costs for employees, we feel the plan is sustainable, and coupled with our new wellness plan, will hopefully moderate costs in the coming years.

2012 is an election year. With three elections, costs will significantly increase in the Clerk’s Department. While we plan to mitigate election costs where applicable, we do plan to see a 28% increase in Clerk’s Office expenditures for 2012.

Delta Township has not given a cost of living wage increase to its non union employees since 2009. The Township Board felt 2012 was the right year to give an increase. This budget gives a 2% wage increase to all should this say non-union employees.

To combat these revenue reductions and cost increases, this budget implements many cost savings strategies across all township funds. While this budget does not contain layoffs for any current employees, it does eliminate one full time inspector position in the Community Development Department, and three vacant paramedic/firefighter positions. (the paramedic positions have been vacant for three years). Other cost cutting measures contained in this budget include the elimination of the following: employee appreciation parties, all new sidewalk construction, funding for the Greener Delta event, and the township de-junking program. These cuts, while important, should not affect the outstanding service levels township residents expect from Delta Township. As in the last several budgets, there are no new full time employees budgeted.

Goals and Priorities

In addition to the long term goals addressed by the township strategic plan (found in the budget document), the FY 2012 budget addresses many other goals of the Township.

We are proud that the 2012 budget maintains the outstanding service levels, in all areas, that Delta Township residents have grown accustomed to. Fire and EMS budgets have remained strong; continuing to provide the training, equipment, and personnel necessary to provide top tier service to all residents. The contract for police services with Eaton County remains in place. We will keep the same number of officers on the road as we have for the past several years. We will work with Eaton County during 2012 to devise a sustainable strategy for police services in Delta Township for years to come.

Capital expenditures and the planning for future capital outlay is a priority of the township. This budget, and all budgets in recent history, have provided for transfers from the general fund to the Capital Projects fund (formerly T.I.R.F) for future capital outlays. Significant time was spent during the budget process analyzing this transfer process for putting away funds for future capital purchases. In the end, the analysis proved that our current savings levels are adequate for projected future outlays. It is our goal to continue “saving for the future.” As noted above, this budget does not meet the 10% capital expenditure goal. While spending less on capital this year has a positive impact on the current budget, we are confident this is a timing issue, and we are not, and will not, push current capital needs to future budgets.

This budget reflects a township initiative to reduce fuel consumption during 2012. To achieve this, the budget includes the purchase of two electric vehicles, one for utilities and one for community development. In addition, the township has implemented new and innovative ways to purchase fuel and travel to job sites.

The 2012 budget addresses the importance of performance measurement. Management realizes its responsibility to develop and manage programs, services, and their related resources. Implementing a performance measurement program will assist the Township in identifying financial and program results, and provide key information ultimately used to make important decisions about financial resources. These performance measures can be found at the beginning of each department’s section in the budget document. Going forward, we will monitor these goals, and track the results associated with these measures.

Fiscal responsibility continues to be a top priority in the FY 2012 budget. We are proud to maintain a six month operating reserve in the General Fund, especially considering the state of the Michigan economy the last several years. The budgets for our Enterprise Funds are healthy, and adequately maintain reserves to address ongoing infrastructure improvement needs, including final implementation of a radio wave meter reading system. We continue to achieve our financial goals by practicing fiscal responsibility, and managing our financial resources as conservatively as we can. On a daily basis, we strive to look for new and innovative ways to provide outstanding services at lower costs.

Conclusion

The 2012 Budget is aligned with the Board’s priorities as set out in the Township Strategic Plan. It will allow Delta Township to fully fund existing programs and services. The Township prides itself in focusing on strong financial planning to ensure that the high quality services the citizens value can continue to be provided into the future. With that said, it will be extremely important during 2012 to look toward the future, and take strides to ensure financial strength for years to

come. Careful planning and difficult decisions must be dealt with now, to ensure financial stability for the future. I would like to thank the Township Board for their continued commitment to fiscal responsibility.

We look forward to implementing the exemplary programs funded in this budget, and will continue working hard to ensure Delta Township remains a great place to live, work, and play.

Respectfully submitted,

Richard Watkins

Richard Watkins
Township Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Delta Charter Township
Michigan

For the Fiscal Year Beginning

January 1, 2011

Linda C. Davidson
President

Jeffrey L. Esser
Executive Director



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

June 10, 2011

PRESS RELEASE

For Further Information Contact
Stephen J. Gauthier (312) 977-9700

Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Delta Charter Township, Michigan** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Jeffrey Anderson, Finance Director**.

For budgets including fiscal period 2009, 1,214 entities received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a nonprofit professional association serving over 17,600 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

PASSAGE OF A RESOLUTION

The following resolution was adopted by the Township Board of the Charter Township of Delta at its regular meeting on Monday, December 5, 2011:

2. 2012 Budget

TREASURER PIZZO MOVED TO ADOPT THE FOLLOWING RESOLUTION:

THAT THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF DELTA ADOPT THE BUDGET FOR 2012 BY APPROPRIATING FUNDS AS FOLLOWS:

\$15,423,574 for the General Fund Budget;
\$1,291,687 for the Paramedic Fund Budget;
\$27,000 for the Capital Projects Fund (formerly TIRF)
\$15,000 for the Economic Development Corp. Fund
\$399,875 for the Debt Service Fund
\$4,067,597 for the Sewer Enterprise Fund
\$5,311,527 for the Water Enterprise Fund

Estimated Revenues to support the appropriations above are:

\$15,423,574 for the General Fund
\$1,302,800 for the Paramedic Fund
\$43,000 for the Capital Projects Fund
\$1,300 for the Economic Development Corporation Fund
\$399,875 for the Debt Service Fund
\$4,035,600 for the Sewer Fund, and
\$5,235,545 for the Water Fund

TRUSTEE HICKS SUPPORTED THE MOTION.

ROLL CALL:

AYES: TRUSTEE CUNNINGHAM, SUPERVISOR FLETCHER, TRUSTEE HICKS, TREASURER PIZZO, TRUSTEE POMA, TRUSTEE SPAGNUOLO, AND CLERK CLARK

NAYS:

ABSENT:

MOTION PASSED 7-0.



COMMUNITY PROFILE

WELCOME TO DELTA 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 32,408. Delta Township is currently the fourth largest municipality in the Lansing/East Lansing metropolitan statistical area.

HISTORY

Musgrove Evans platted this area in 1827. The first settlers, Erastus and Sally Ingersoll and their twelve children, did not arrive until 1835. The Michigan Legislature organized the township on February 16, 1842. Until that time, Delta, along with Windsor and Benton Townships, were part of Oneida Township. The first recorded indication of the white man in Delta Township was in 1835, when 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. It was given the aspiring name of “Grand River City” and seemed destined for success. In 1842, Whitney Jones opened a general store, but moved his operations to Lansing in 1846. 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.



Delta Township was incorporated as a charter township in 1962 by a special election. 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 and grist and sawmills. The incorporated area of Delta Township includes:

- **Delta Center**, an unincorporated community within the township.
- **Delta Mills**, an unincorporated community within the township on the Grand River 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 gristmill located there. The original community within the township on the Grand River as established by Mr. Ingersoll.
- **Millett** (originally Millett's Station), an unincorporated community within the southwest corner of the township 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. Former Eaton County Sheriff Silas Millett platted the village in 1874.
- **Waverly**, a Census-designated place (CDP) used for statistical purposes and has no legal status as a municipality. The population was 16,194 at the 2000 census, containing over half the population of the township.

COMMUNITY PROFILE

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-charter 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 administration building, the township’s main fire station, Delta Patrol sub-station, and other smaller maintenance buildings.

Charter status, attained in 1962, 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 sub-divisions and apartment complexes, the township created an extensive recreation facility.



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 has 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

Between 1940 and 2010, Delta Township’s population zoomed from 2,618 to 32,408. Since 2000, it has had a population growth of 3.90 percent. The median home cost in Delta Township is \$139,000. Home appreciation the last year has been –8.63 percent. 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 is 6.90 percent (U.S. average is 10.20%).

POPULATION GROWTH ESTIMATES							
	2000	2005	2010	2015	2020	2025	Growth
Grand Ledge	7,804	7,956	8,124	8,420	8,719	8,965	15%
Delhi Township	22,570	24,678	25,250	25,732	26,462	27,278	21%
Delta Township	29,682	31,835	32,408	35,390	36,861	36,971	25%
Meridian Township	39,119	40,964	41,875	43,079	44,850	46,805	20%
East Lansing	46,494	48,688	50,678	52,610	55,339	58,399	26%
City of Lansing	114,321	115,755	116,541	118,725	119,929	121,336	6%

COMMUNITY PROFILE

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 manager, in turn, is responsible for overseeing the day-to-day operations of the government; implementing the policies and ordinances as adopted by the township board.

The current members of the board are:

Kenneth Fletcher	Supervisor
Howard Pizzo	Treasurer
Mary Clark	Clerk
Janice Cunningham	Trustee
Jeff Hicks	Trustee
Barb Poma	Trustee
Cara Spagnuolo	Trustee

Richard Watkins is the current Township Manager. The board appointed Mr. Watkins in April 1993. The Township Manager delegates specific functional authority and budgetary responsibility to his department directors in accordance with the township's charter and policies.

SERVICES

Delta Township is served by four school districts: Grand Ledge, Holt, Lansing, and Waverly.

Eaton County Sheriff's Department contracts with the township for police protection. This agreement provides Delta Patrol with 30 employees housed in a sub-station in the township's administration complex.

Delta Township's Fire Department, founded in 1953, operates three stations located throughout the township with full and part-time firefighter/paramedics. The fire department maintains a full time administrative staff of five and 33 full-time firefighter/paramedics.

The Township's Utility Department is responsible for the operation of the sanitary sewer collection system that serves 10,186 customers, and provides maintenance of 150 miles of sewer mains. The township purchases water on a wholesale basis from the City of Lansing, and distributes it throughout the township through 197 miles of water mains, which services 9,337 customers.

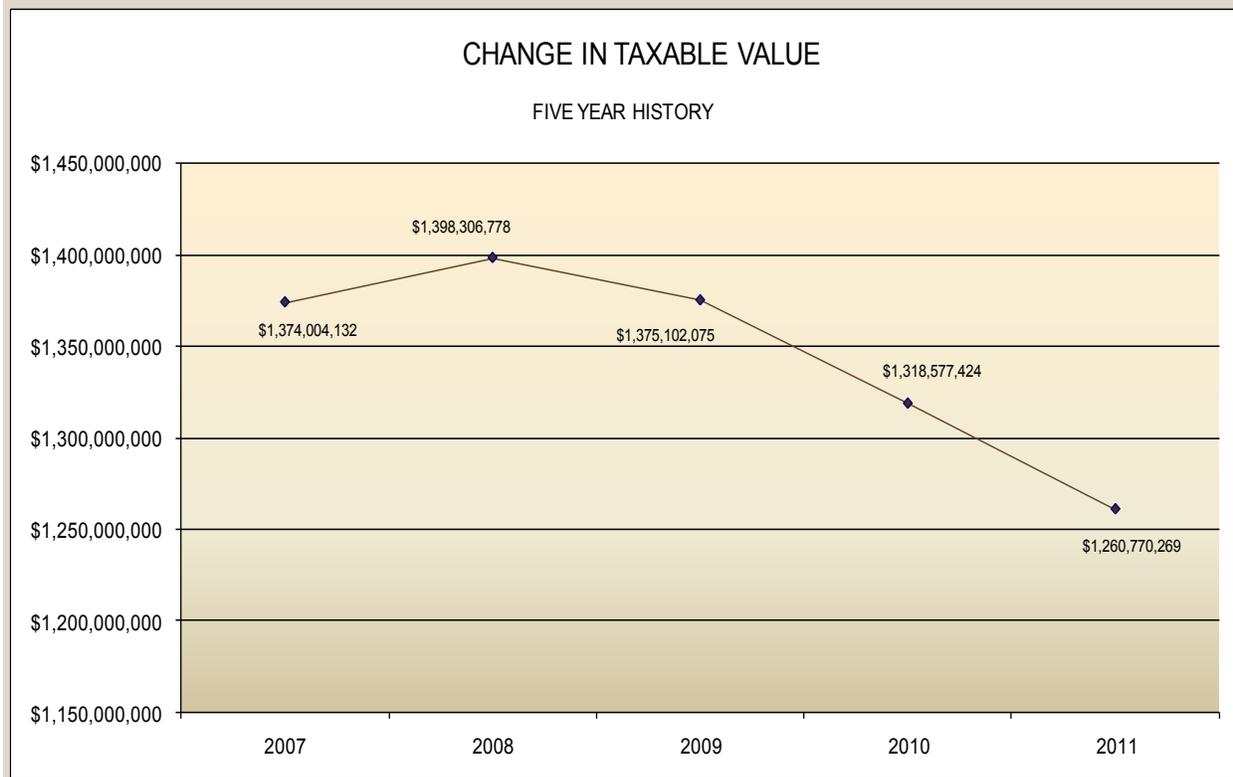


Delta's Parks, Recreation, and Cemeteries Department maintain 11 parks and recreational areas (approximately 850 acres) that provides for a variety of activities for our residents. The department also provides quarterly enrichment classes available for all age groups and a separate facility and program for the Delta/Waverly 39ers Senior Citizen Program that serves approximately 1,000 residents.

COMMUNITY PROFILE

Delta 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 that in the overall county indicates an equally higher income level due to these better paying professions. Median household income in Delta was significantly higher than Eaton County during the 1990's/2000's and it is estimated that this trend will continue.

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. 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 and the region itself. Delta reasonably expects stability for its economy that includes its commercial and industrial districts.

COMMUNITY PROFILE

2011 Top 20 Owners by: State Equalized Value				
	Owner	# of Parcels	Use	Value
1	Auto Owners Insurance Co	54	Office, Residential	59,508,200
2	Meijer Inc	24	Retail, Warehouse	49,386,500
3	Lansing Delaware Partnership	5	Retail (<i>Lansing Mall</i>), Restaurant	19,314,400
4	General Motors LLC	7	Industrial	12,320,900
5	Unified Group LLC	11	Commercial, Developmental (<i>Old Flowerland</i>)	11,678,300
6	Consumers Energy Company	10	Utilities	8,283,700
7	Farm Bureau Life Insurance Co	8	Office, Residential	7,990,600
8	Brookside Crossing LLC	3	Vacant Commercial (<i>Mike Eyde Saginaw/Creys</i>)	7,502,400
9	Legacy Five LLC	34	Apartments (<i>Ramblewood Apts</i>), Office	6,721,100
10	Centro GA Delta Center (MI) LLC	1	Retail, Strip Mall (<i>Secretary of State, Hobby Lobby, and More</i>)	6,310,500
11	JDN Real Estate-West Lansing LP	3	Retail, Strip Mall (<i>Staples, Gander Mountain, Michaels, Stride Rite, and More</i>)	6,026,200
12	Occidental Development LTD	1	Apartments (<i>Canal Club</i>)	5,972,700
13	MEIP Borrower C LLC	11	Office	5,736,800
14	Wal-Mart Real Estate Business Trust	1	Retail	5,677,500
15	Liquid Web Inc	2	Office (<i>Web Hosting</i>)	5,516,700
16	Lansing RAB Ltd Partnership	1	Apartments (<i>Runaway Bay</i>)	5,491,200
17	Lansing Mall LLC	3	Retail (<i>Yonkers, Best Buy and JC Penny</i>)	5,345,500
18	Menard Inc	1	Retail	4,971,300
19	Covington Lansing ACQ 10, 16&20 LLC	1	Retail, Strip Mall (<i>Mens Warehouse, Radio shack, and Chucky Cheese, More</i>)	4,364,000
20	Lowes Home Centers Inc	2	Retail	4,310,800

COMMUNITY PROFILE

2011 PERSONAL PROPERTY TOP 15 TAXPAYERS BY TAXABLE VALUE

<u>Owners Name</u>	<u>Taxable Value</u>
MEIJER INC	\$21,574,200
AUTO OWNERS INSURANCE COMPANY	\$14,547,300
CONSUMERS ENERGY COMPANY	\$7,791,600
LIQUID WEB INC	\$4,510,000
GENERAL MOTORS LLC	\$3,131,200
COMCAST OF MICHIGAN LLC	\$1,859,500
FARM BUREAU LIFE INSURANCE	\$1,833,200
LANSING STATE JOURNAL	\$1,772,400
FALCON TRANSPORT	\$1,500,000
WAL-MART REAL ESTATE BUSINESS TRUST	\$1,334,100
AIRGAS GREAT LAKES INC	\$1,233,500
LEXINGTON LANSING HOTEL	\$1,023,100
KROGER CO #888	\$930,100
ALTA LIFT TRUCK SERVICES, INC	\$924,100
YOUNKERS - THE BON TON STORES, INC	\$906,400

DELTA TOWNSHIP

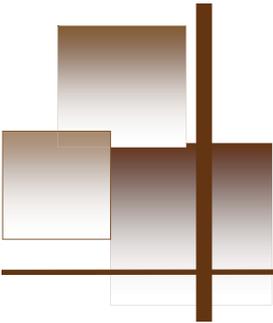
INDUSTRIAL FACILITY REPORT

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	PROPERTY TYPE	YEAR APPROVED	EXPIRATION DATE	2011 TAXABLE VALUE	AMOUNT OF 2011 TAX ABATEMENT
2001-551	Air Lift Company	23-040-091-025-132-11	REAL	2001	2014	\$887,400	\$23,627.00
2001-551	Air Lift Company	23-040-091-025-132-15	PERSONAL	2001	2014	\$4,200	\$69.00
2006-122	Alliance Interiors	23-040-091-025-150-15	PERSONAL	2006	2018	\$1,774,500	\$25,952.00
2008-510	Alliance Interiors	23-040-091-025-155-15	PERSONAL	2008	2020	\$898,900	\$13,147.00
2007-179	Universal Forest Products	23-040-091-025-160-15	PERSONAL	2007	2019	\$47,800	\$699.00
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-11	REAL	2000	2014	\$5,105,900	\$135,946.00
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-15	PERSONAL	2000	2014	\$2,840,900	\$41,549.00
2007-084	Woodbridge Ventures Inc.	23-040-092-026-129-11	REAL	2007	2019	\$271,900	\$7,233.00
2007-084	Woodbridge Lansing	23-040-091-026-129-15	PERSONAL	2007	2019	\$2,025,000	\$29,616.00
2002-184	Joseph T. Ryerson & Son	23-040-091-026-130-11	REAL	2002	2014	\$608,200	\$15,969.00
2002-185	Joseph T. Ryerson & Son	23-040-091-026-131-11	REAL	2002	2014	\$682,000	\$18,158.00
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	REAL	2008	2020	\$553,100	\$14,522.00
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	PERSONAL	2008	2020	\$275,500	\$3,928.00
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	REAL	2008	2020	\$623,800	\$16,609.00
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	PERSONAL	2008	2020	\$554,500	\$8,110.00
99-150	Biewer of Lansing LLC	23-040-091-026-152-11	REAL	1999	2013	\$1,744,700	\$45,810.00
99-150	Biewer of Lansing LLC	23-040-091-026-152-15	PERSONAL	1999	2013	\$816,700	\$11,643.00
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-11	REAL	2005	2017	\$8,807,000	\$231,241.00
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-15	PERSONAL	2005	2017	\$400,000	\$5,703.00
2005-524	Ryder Integrated Logistics Inc.	23-040-091-027-069-15	PERSONAL	2005	2017	\$295,700	\$4,216.00
2000-387	Yazaki North America Inc.	23-040-091-028-210-11	REAL	2000	2010	\$1,310,200	\$34,401.00
2005-528	Yazaki North America Inc.	23-040-091-028-220-11	REAL	2005	2017	\$1,184,500	\$31,101.00
2005-528	Yazaki North America Inc.	23-040-091-028-220-15	PERSONAL	2005	2017	\$107,600	\$1,534.00
2005-523	Triton Industries	23-040-091-028-401-11	REAL	2005	2017	\$349,100	\$4,977.00
2005-523	Triton Industries	23-040-091-028-401-15	PERSONAL	2005	2017	\$11,200	\$160.00
2006-039	Capital Box Inc.	23-040-091-028-420-11	REAL	2006	2018	\$656,700	\$17,243.00
99-141	Federated Publications	23-040-091-046-121-11	REAL	1999	2013	\$1,958,600	\$51,426.00
99-141	Federated Publications	23-040-091-046-121-15	PERSONAL	1999	2013	\$909,500	\$13,876.00
2008-284	Fleet Image	23-040-091-046-200-15	PERSONAL	2008	2021	\$84,600	\$1,206.00

TOTAL

\$809,671.00





DELTA TOWNSHIP SCHEDULE OF OFFICIALS

CHARTER TOWNSHIP OF DELTA

DELTA TOWNSHIP BOARD

Kenneth Fletcher.....	Supervisor
Howard Pizzo.....	Treasurer
Mary Clark.....	Clerk
Jan Cunningham.....	Trustee
Jeff Hicks.....	Trustee
Barb Poma.....	Trustee
Cara Spagnuolo.....	Trustee

DEPARTMENT DIRECTORS

Richard Watkins, Township Manager

Jeffrey Anderson.....	Finance Director
Richard Benkert.....	Parks, Recreation and Cemeteries Director
Ted Droste.....	Township Assessor
Brian Thelen.....	Assessing Director
Mark Graham.....	Community Development Director
John Clark.....	Fire Chief
Thomas Morrissey.....	Utility Director

Lt. Jeff Campbell.....	Delta Patrol Commander
Cherry Hamrick	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 manager, in turn, is responsible for overseeing the day-to-day operations of the township, and administering the policies and ordinances as adopted by the township board.

Delta Township has approximately 175 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 first term. Ken and his wife Tammy are the proud parents of three beautiful children, and are active members of St. Gerard Parish. They currently reside in the Broadbent Woods subdivision.

Supervisor Fletcher was born in Ionia, Michigan in 1966. He graduated from Ionia High School. In 1988, he attended Michigan State University James Madison College where he received a Bachelor of Arts degree in Political Theory and International Relations.

Supervisor Fletcher has worked in the Michigan legislative and political arenas for over 20 years. He currently is the Associate Executive Director of the Michigan Nurses Association, where he advocates at the State Capitol for nurses and their patients.

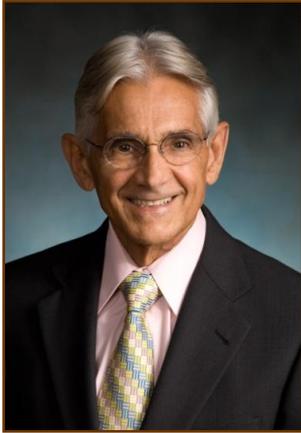
In addition to his work career, Supervisor Fletcher served two terms on the Ionia City Council in the 1990's, served as Treasurer of the Ingham County Parks Board, and was elected a delegate from the 7th Congressional District to the 2006 Democratic National Convention.

Supervisor Fletcher chairs the Delta Community Awards Committee. He serves on the Board of Directors of the Lansing Economic Area Partnership, Inc. (LEAP) and LEAP's Regional Collaboration Initiative. He is also a member of the Lansing Regional Chamber of Commerce Delta Government Relations Committee, Eaton County Township Association, MSU Alumni Association, and the Michigan Association of Township Supervisors.

His priorities as Supervisor are to preserve the quality of life in our neighborhoods, promote economic development to bring new jobs to the area, increase regional cooperation, and to foster openness and transparency in township government.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TREASURER



Howard Pizzo was elected on November 4, 2008. Mr. Pizzo represents the Township on the Tri-County Regional Planning Commission and was elected their Treasurer.

Howard is committed to the effective management of government funds in accordance with Michigan state law. He is proud of the Township Board's accomplishments and what they have implemented in the past three years, which include:

- A purchasing policy requiring competitive bidding to assure the lowest cost for goods and services.
- A code of ethics policy to encourage ethical behavior for elected officials and township 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 a shared service agreement for assessment services with Grand Ledge.

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

Mr. Pizzo has an accounting degree from MSU, over 35 years of government financial management experience and is 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.

Mr. Pizzo and his wife Nell, who retired from the Michigan Community Health, have lived in the township since 1975. Their two daughters graduated from Waverly Community Schools. They are members of Trinity United Methodist Church, and volunteer in the community to help make Delta Township a better place to live.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP CLERK



Mary R. Clark became Delta Township's Clerk by Board appointment in October, and took office on October 18, 2011.

A Delta Township resident since 1979, Mary has two adult children and four grandchildren. Ms. Clark served on the committee to establish the Delta Township Community Awards Program. She is a member of St. Gerard Church, having been a past member of the Education Commission and a former Homebound Eucharistic Minister.

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, Executive Director of Big Brothers Big Sisters, and Special Events Coordinator for Catholic Social Services/St. Vincent Home.

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

- Victim Advocate for the Eaton County Sheriff Department
- H.O.P.E. Scholars Board of Directors
- Member of the Ingham County Great Start Collaborative
- Lansing Regional Chamber of Commerce Delta Government Relations Committee
- Capital Area United Way Women's Leadership Council

She is a former member of the Junior League of Lansing, Past President; Old Newsboys of Greater Lansing, past Secretary; Delta Township Community Awards Committee; 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, flower gardening, and spending time with her grandchildren.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TRUSTEES



Janice Cunningham and her husband moved to Delta Township in 1987. They chose Delta Township to raise their family because of its diversity, warmth, and opportunities.

Ms. Cunningham has always had a strong belief in community service and on taking an active role in making our neighborhoods a great place to live. After moving to Delta Township, she became active in many local programs, volunteering her time and energy.

In 1996, Ms. Cunningham was elected to the Township Board as a Trustee. Ms. Cunningham served on the Library and Election committees, and chaired the Transportation and Public Safety committees, in addition to representing the Township at numerous events.

Ms. Cunningham is an attorney and a partner with the firm of Mallory, Cunningham, Lapka, Scott & Selin, P.L.L.C. Ms. Cunningham's practice focuses solely on family law. She has served on the Ingham County Bar Association Family Law Section, Board of Directors for 60+ Legal Clinic, Waverly Education Foundation, the Eaton County Bar Association, and is a trained mediator for Eaton, Clinton, and Ingham counties. Ms. Cunningham has taught both Family Law and Law Office Management for a number of years at Thomas M. Cooley Law School as an Adjunct Professor. Ms. Cunningham was the recipient of the 2010 Camille Abood Volunteer Award.



Cara Spagnuolo, Township Trustee, was elected to the Board in November 2008. She has served on the Utilities, Public Safety and Elections Committees. Ms. Spagnuolo graduated from Central Michigan University in 2003, where she earned a Bachelor of Science degree in journalism with a concentration in public relations and a political science minor. While attending CMU, she was a member of the Public Relations Student Society of America and volunteered with the Mount Pleasant Police Department.

Ms. Spagnuolo is the Director of Operations for Capitol Services, Inc., where she primarily serves a wide variety of clients through state of Michigan legislative monitoring as well as providing direct support to nonprofits. Her duties include assisting clients with Political Action Committee (PAC) management and legislative monitoring for the Council of Organizations and Others for Education About Parochiaid, the Coalition for Secure Retirement-Michigan and the Legal Services Association of Michigan. Cara also handles accounts payable and receivable and association management for the firm.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TRUSTEES



Jeffrey C. Hicks was raised in Delta Township and attended Waverly schools. He has served on Delta Township's Zoning Board of Appeals and Sign Board of Appeals for nearly ten years, serving as Chairman of both boards for six of those years. Mr. Hicks serves as the Township Board's representative to the Zoning Board of Appeals and the Sign Board of Appeals.

Mr. Hicks is an attorney and partner with the law firm of Hicks & Mullett, P.L.L.C. His practice is concentrated in real property law including commercial and residential real estate, zoning, development, boundary disputes, easements, homeowner/condo associations, and land use. His practice also includes business and business asset sales, acquisitions, financial institution representation, and general business law.

Mr. Hicks is a graduate of Wayne State University Law School, and he earned his Bachelor of Arts degree in Political Science-Prelaw from Michigan State University. He currently serves on numerous boards, committees, and non-profit organizations.

Mr. Hicks received the Lansing Regional Chamber of Commerce Community Service Award in 2010. He is also a Rotary International Paul Harris Fellow, and served on the Lansing Board of Directors for Habitat for Humanity (2005-2008).

Mr. Hicks is also a licensed Real Estate Broker, and a frequent speaker/contributor on real estate issues. He has been a presenter before the Michigan Association for Justice's (formerly Michigan Trial Lawyers Association) People's Law School at Thomas M. Cooley Law School, Ingham County Bar Association, the Landlord's Of Mid-Michigan, Lansing Community College, Lorman Education Seminars, and has written for Michigan Lawyers Weekly. Mr. Hicks is admitted to practice in all Michigan State and Federal Courts, and the United States Sixth Circuit Court of Appeals.

Mr. Hicks resides in the Township with his wife Lisa, and two daughters.

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TRUSTEES



Barbara Poma, Township Trustee, was elected to the Board in November 2008. Mrs. Poma is a lifelong resident of Delta Township and a graduate of Waverly Community Schools.

Barb has an Associates degree from Lansing Community College, received a Bachelor of Science degree in Community Development from Central Michigan University, and is pursuing a Masters of Public Administration degree with a focus on local government from Western Michigan University. She has been employed with the Ingham Intermediate School District for over twenty-five years.

Barb is currently a Career Advisor and Work Keys Coordinator working with businesses throughout the tri-county area. Prior to working with the Ingham Intermediate School District, she taught entrepreneurship throughout the State of Michigan.

Mrs. Poma is the Board Liaison with the Government Youth Council (GYC). She has enjoyed serving in the past with Delta Township on the Transportation Committee, the Utilities Committee, and the Finance Committee.

Barb is a member of the National Association of Workforce Development Professionals (NWDP), is a Certified Global Career Development Facilitator (GCDF) through Western Michigan University, and a Certified Business Solutions Professional (CBSP) focusing on Economic Development through Michigan State University.

Barb and her husband have two grown sons, and one grandson. They enjoy music, art, traveling, and spending time with family and friends.

Jan Cunningham
Township Trustee

Jeff Hicks
Township Trustee

Mary Clark
Township Clerk

Kenneth Fletcher
Township Supervisor

Howard Pizzo
Township Treasurer

Cara Spagnuolo
Township Trustee

Barb Poma
Township Trustee

District Library
Total: 6.5 FT; 29 PT
Library Director
Assistant Library Director
Adult Services Librarian
Youth Services Librarian
MeLCAT/Circulation Librarian
Library Services Coordinator
GIS/IT Systems Engineer (.5)
Department Secretary (PT)
Processing Clerk (PT)
Library Assistant (8-PT)
Circulation Clerk (9-PT)
Library Page (5-PT)
IT Clerk (3-PT)
Custodian (2-PT)

Manager's Office
Total: 5.5 FT*
Township Manager
Deputy Township Manager
GIS/IT Administrator
Human Resources Generalist
Department Secretary
GIS/IT Systems Engineer (.5)

Eaton County Sheriff
Total: 36 FT
Lieutenant
Secretary (2)
Detective (4)
Sergeant (5)
Deputy (24)

Clerk's Office
Total: 4 FT*
Township Clerk
Deputy Clerk
Department Secretary (2)

Accounting Department
Total: 5 FT
Finance Director
Account Clerk II (4)

Community Development Department
Total: 15 FT*
Community Dev. Director
Assistant Director (2)
Economic Development Coord.
Administrative Assistant
Department Secretary

Assessing Department
Total: 4 FT; 1 PT
Assessing Director
Assessor (PT)
Appraiser II
Appraiser I
Department Secretary

Parks/Recreation/Cemeteries
Total: 13 FT; 17 PT*
Parks/Rec/Cemeteries Director
Recreation Coordinator
Cemetery Supervisor
Parks Maintenance Supervisor
Recreation Programmer
Recreation Specialist
Parks Maintenance Crewleader
Parks Maintenance Worker (3)
Custodian II
Custodian I (2)
Parks Worker (2-PT)
Senior Activities Coord. (1-PT)
Clerk Typist (2-PT)
Aquatics Coordinator (1-PT)
Lifeguard (11-PT)

Utility Department
Total: 30 FT; 1 PT*
Utility Director
Deputy Utility Director
Department Secretary
Distribution System Supervisor
Quality Control Supervisor
Operations/Maintenance Supervisor
Collection Systems Supervisor
Water Construction Foreman
Commercial Industrial Specialist
System Controls Technician
Mechanic Operator Crewleader
Mechanic Operator (19)
Utility Worker (PT)

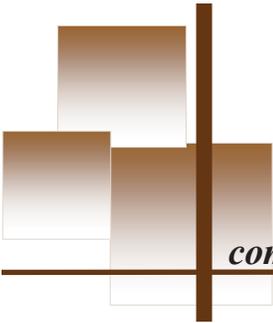
Fire Department
Total: 35 FT; 10 PT
Fire Chief
Deputy Fire Chief
Fire Inspector
Department Secretary (2)
Captain (3)
Lieutenant (3)
Engineer (9)
Paramedic/Firefighter (15)
Firefighter (10-PT)

Building Division
Total: 4 FT
Building Inspector (2)
Plumb/Mech Inspector
Electrical Inspector

Engineering Division
Total: 3 FT*
Storm Water Specialist
Engineering Tech(2)

Code Enforcement Division
Total: 2 FT
Electrical/Rental Inspector
Code Enforcement Officer

FT = Full time; PT = Part time *See department organizational charts for seasonal positions



MISSION STATEMENT

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

VISION STATEMENT

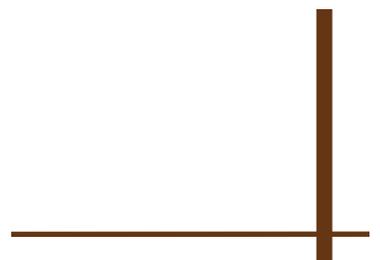
Delta Township is a diverse community preserved through a balance of consistent planning and well-maintained urban and rural neighborhoods with access to urban amenities, commerce, and culture. A safe environment to raise families and enhance businesses will make Delta a desirable destination community. To facilitate these objectives the Township Board and Administration will provide efficient and reliable service through the use of new technologies and sound fiscal management. They will encourage open access, responsible leadership, and broad citizen participation to all residents.

DELTA TOWNSHIP STRATEGIC PLAN

The Strategic Plan is the focus of management for Delta Township. At the beginning of each fiscal year, the Township Board reviews and updates the Strategic Plan.

Strategic planning is a management tool to help an organization do a better job - to focus its energy, to ensure that members of the organization are working toward the same goals, and to assess and adjust the organization's direction in response to a changing environment. In short, strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it, with a focus on the future.

Although many use these terms interchangeably, strategic planning and long-range planning differ in their emphasis on the "assumed" environment. Long-range planning is generally considered to mean the development of a plan for accomplishing a goal or set of goals over a period of several years, with the assumption that current knowledge about future conditions is sufficiently reliable to ensure the plan's reliability over the duration of its implementation. Strategic planning assumes that an organization must be responsive to a dynamic, changing environment (not the more stable environment assumed for long-range planning). Strategic planning stresses the importance of making decisions that will ensure the organization's ability to successfully respond to changes in the environment.



2012 STRATEGIC PLAN SPECIFIC GOALS

GOAL 1: Maintain and solicit a diverse range of residential and business development that meet the needs of the community.

- Strategy 1: Seek and utilize public/private partnerships with local school districts, businesses, and developers.
- Strategy 2: Encourage a variety of businesses and a diversity of housing stock.
- Strategy 3: Provide a sense of personal security, peacefulness and harmony in the community.
- Strategy 4: Educate the public about importance of a viable business community.
- Strategy 5: Provide a regular review and revision of zoning code to ensure successful balance between business and residential development.
- Strategy 6: Recognize and build on aesthetic quality and appeal of the commercial corridor.
- Strategy 7: Provide organized outreach to businesses including small to medium in size and facilitate areas of cooperation.

GOAL 2: Deliver efficient, cost effective, high quality, and creative services/projects which meet the unique needs of the Township's residents, businesses, and visitors.

- Strategy 1: Enhance the Township services, giving consideration to the latest technology, demographics, and best practices.
- Strategy 2: Enhance the Township's ability to provide superior customer service, reflective of a High Performance Organization philosophy.
- Strategy 3: Continue to work with LEAP and the MEDC to develop comprehensive business attraction and retention strategies.
- Strategy 4: Continually review and improve existing recreation and community education programs; solicit public input to develop new programs.
- Strategy 5: Utilize social media networks to communicate with the public.

GOAL 3: Protect/sustain the Township’s financial resources, while providing services in the most efficient and effective way possible.

Strategy 1: Ensure a collaborative government structure and staff skills, which will provide for fiscal integrity, efficiency, and excellent services for our residents.

Strategy 2: Participate in efforts to promote regionalism to explore collaborative solutions for services to our residents, provide consensus within the region for issues of mutual benefit and growth.

Strategy 3: The Township government will be aware of opportunities, economies of scale, and cost efficiencies in all service area.

GOAL 4: Ensure that our Township will be, not only equal to, but greater, better, and more beautiful than it was given to us.

Strategy 1: Delta Township will be guided by planning principles and a policy of managed growth.

Strategy 2: Strengthen community identity and enhance the quality of life for Delta Township residents.

Strategy 3: Consider the environmental impacts of all Township activities.

Strategy 4: Expand the Township’s recycling program and education.

Strategy 5: Pursue grant opportunities specific to energy, recycling, and other environmental concerns on behalf of the Township.

Strategy 6: Recruit and hire well-qualified, professional staff that has the capabilities to develop and promote long term goals for the Township.

Strategy 7: Be proactive in approach to policy making and responsive to opportunities in cost efficiencies of Township provided services.

Strategy 8: Facilitate an environment that provides health care cost containment by implementing worksite and community wellness initiatives.



Total Township Budget 2012
\$26,536,260

General Fund
\$15,423,574

Township Board	Manager's Office	Clerk's Office	Information Technology	Accounting/ Treasurer
\$87,608	\$466,209	\$525,971	\$218,819	\$561,265

Assessing	Township Hall & Grounds	General Activity	Cemeteries	Sheriff's Department
\$492,009	\$410,200	\$724,301	\$237,550	\$3,092,488

Fire	Emergency Operations	Ambulance	Building	Recycling
\$1,881,934	\$15,500	\$2,346,587	\$676,266	\$64,571

Drains	Roads	Engineering	Street Lighting	Planning
\$218,943	\$771,500	\$360,289	\$485,930	\$369,764

Parks & Recreation	EDC	Capital Improvement Transfer
\$1,295,534	\$90,336	\$30,000

Enterprise Funds
\$9,379,124

Special Revenue Funds
\$1,733,562

Sewer	Water
\$4,067,597	\$5,311,527

Ambulance Fund	Cap. Projects
\$1,291,687	\$27,000

EDC Fund	Debt Service Fund
\$15,000	\$399,875

DELTA TOWNSHIP

**2012 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
REVENUES BY SOURCE							
Taxes	6,947,454	1,267,800					8,215,254
Main, Capital & Other Charges			63,300	130,000			193,300
Water & Sewer Sales			3,806,900	4,784,500			8,591,400
Licenses/Permits	338,450						338,450
State Revenue Sharing	2,207,258						2,207,258
Fees & Charges	3,375,625						3,375,625
Interest	170,000	35,000	121,900	123,045	325	14,300	464,570
Other Charges for Service	596,000			198,000	399,550		1,193,550
Miscellaneous	51,700		43,500				95,200
Transfers-In	1,737,087					30,000	1,767,087
TOTAL REVENUES	15,423,574	1,302,800	4,035,600	5,235,545	399,875	44,300	26,441,694
EXPENDITURES BY OBJECT							
Personnel Services	8,343,595	164,100	2,201,962	716,419			11,426,076
Supplies	541,965		468,400	2,229,700			3,240,065
Services	5,489,426		781,000	495,450		15,000	6,780,876
Insurance	84,863		98,900	34,000			217,763
Education & Training	139,425						139,425
Capital Outlay	744,300		235,500	153,000			1,132,800
Refunds and Other	50,000	5,000					55,000
Bond/Debt Expense	-		281,835	1,682,958	399,875		2,364,668
Transfers Out	30,000	1,122,587				27,000	1,179,587
TOTAL EXPENDITURES	15,423,574	1,291,687	4,067,597	5,311,527	399,875	42,000	26,536,260
Excess Revenues Over Expenditures	-	11,113	***	***	-	2,300	
Beginning Unreserved Fund Balance	15,423,574	2,161,120			32,429	2,410,339	
ENDING FUND BALANCE	15,423,574	2,172,233	***	***	32,429	2,412,639	-

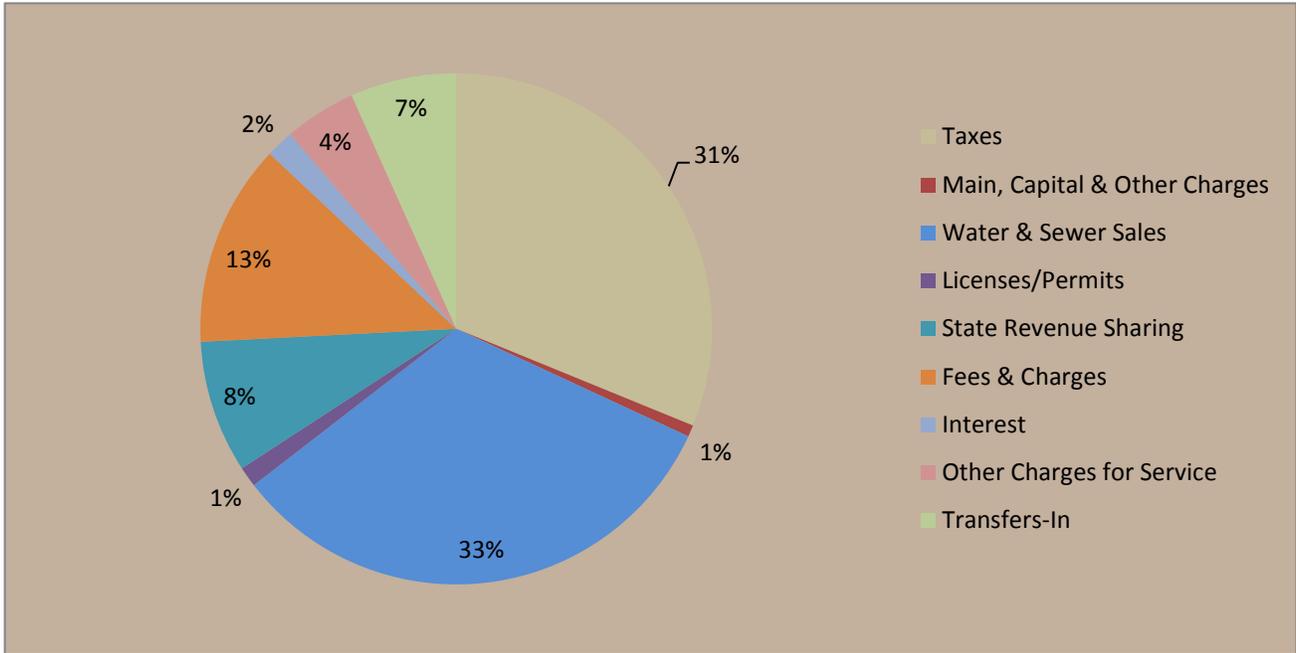
* Other Non-major Governmental(EDC, Cap Projects, Budget Stable)

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

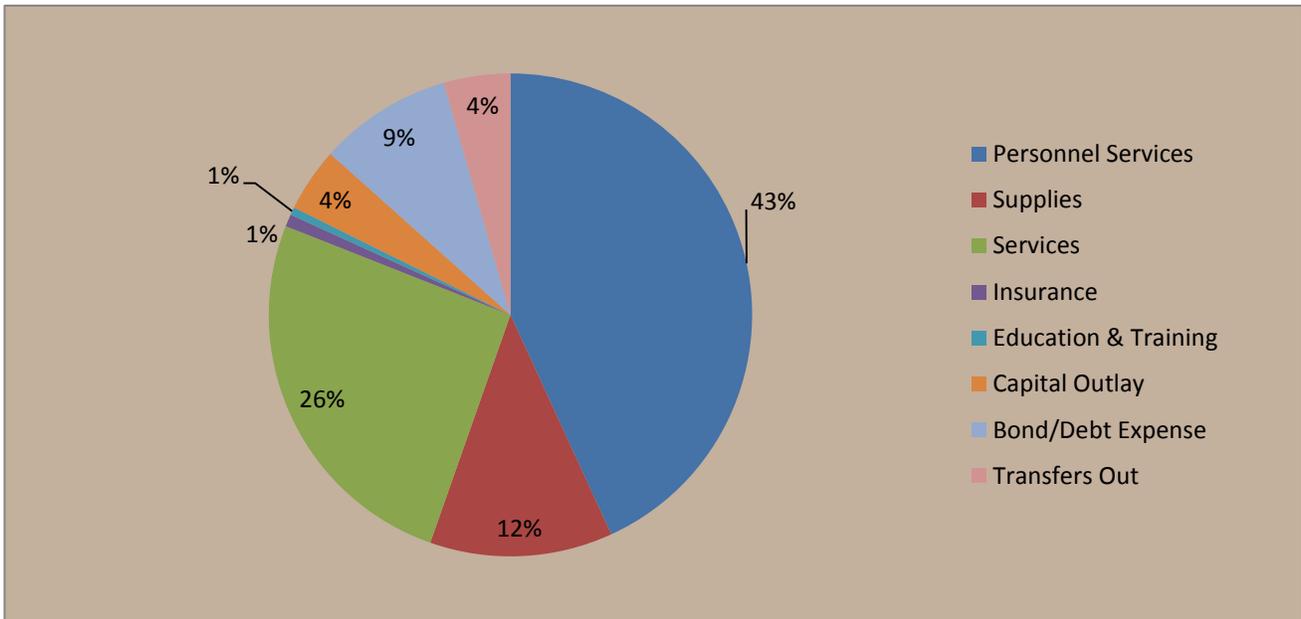
DELTA TOWNSHIP

**2012 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE**

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP

FUND SUMMARY HISTORY - ALL FUNDS

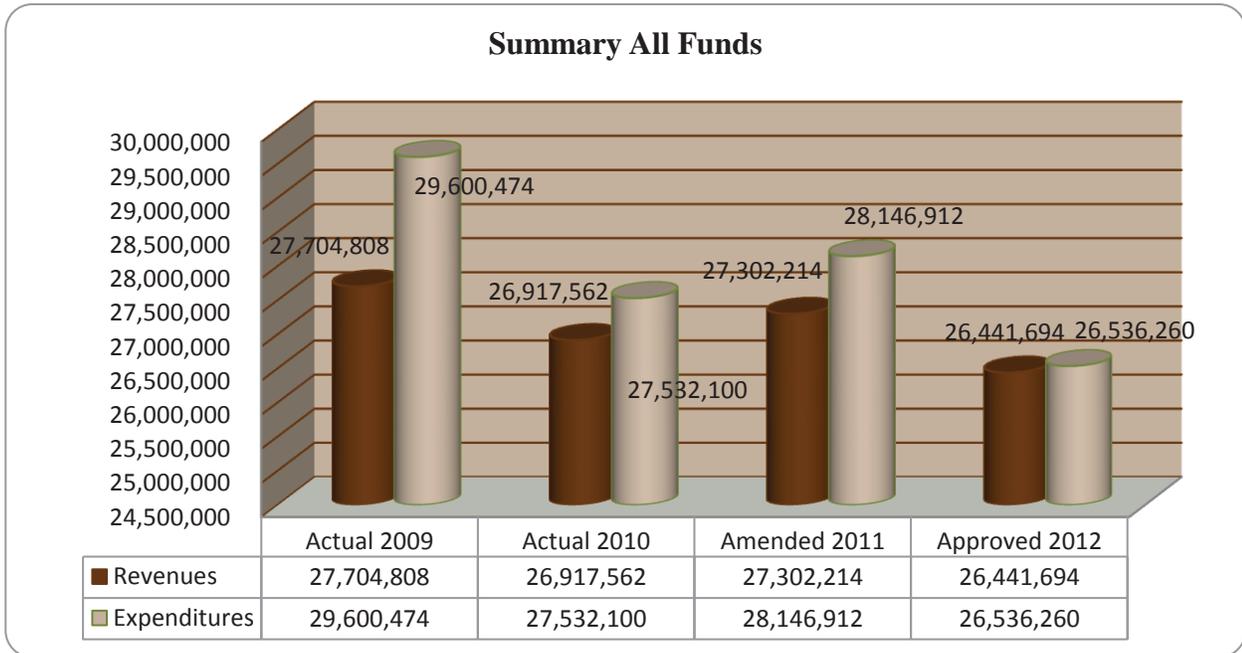
	Actual 2009	Actual 2010	Amended 2011	Approved 2012
Revenue Summary				
General Fund	17,160,974	15,822,930	16,387,186	15,423,574
Ambulance Fund	1,437,975	1,421,522	1,348,690	1,302,800
Capital Projects Fund	295,703	160,830	155,500	43,000
EDC Funds	1,582	1,644	1,000	1,300
Debt Service Fund	413,546	409,685	403,938	399,875
Sewer Fund	3,532,655	3,838,293	3,989,900	4,035,600
Water Fund	4,862,373	5,262,658	5,016,000	5,235,545
Total Revenue	27,704,808	26,917,562	27,302,214	26,441,694
Expenditures Summary				
Trustees	83,459	86,372	87,627	87,608
Manager's Office	438,245	436,683	451,371	466,209
Clerk	403,054	469,194	408,892	525,971
Information Technology	238,358	217,208	228,155	218,819
Accounting/Treasurer	497,590	578,821	551,268	561,265
Assessing	406,619	377,868	442,198	492,009
Township Hall & Grounds	480,523	481,299	424,010	410,200
General Activity	964,905	816,175	951,825	724,301
Cemetery Activity	274,897	213,609	236,920	237,550
Police Activity	2,871,439	2,915,888	2,984,864	3,092,488
Fire	2,414,587	1,620,991	1,968,198	1,881,934
Emergency Operations Ctr.	7,746	31,531	11,700	15,500
Building	834,506	770,205	826,209	676,266
Public Works (Recycling)	84,413	78,714	66,243	64,571
Drains Activity	1,413,313	460,410	416,973	218,943
Roads Activity	444,065	746,880	996,496	771,500
Engineering Activity	633,702	613,344	506,961	360,289
Street Lighting Activity	443,229	469,722	480,664	485,930
Ambulance Activity	2,389,314	2,422,964	2,585,565	2,346,587
Planning	343,622	331,976	359,013	369,764
Parks & Recreation	1,350,152	1,256,340	1,306,918	1,295,534
EDC Activity	27,316	31,784	112,688	90,336
Capital Improvement Transfer	281,500	143,500	143,500	30,000
Total General Fund Expenditures	17,326,554	15,571,478	16,548,258	15,423,574

Continued on next page

DELTA TOWNSHIP

FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2009	Actual 2010	Amended 2011	Approved 2012
Ambulance Fund	1,324,459	1,325,975	1,610,511	1,291,687
TIRF	644,500	35,706	47,000	27,000
EDC Funds	18,903	11,468	15,000	15,000
Debt Service Fund	412,375	408,384	403,938	399,875
Sewer Fund	5,209,404	5,361,803	4,398,352	4,067,597
Water Fund	4,664,279	4,817,286	5,123,853	5,311,527
Total Expenditures - All Funds	29,600,474	27,532,100	28,146,912	26,536,260



DELTA TOWNSHIP

2012 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Proposed
		2009	2010	2011	2012
101	Trustees				
	<i>Supervisor - PT</i>	1	1	1	1
	<i>Trustees - PT</i>	4	4	4	4
	<i>Total Part-time</i>	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 (Assistant) Township Manager	0.5	1	1	1
	Human Resources Generalist	1	1	1	1
	Executive Secretary	1	0	0	0
	Department Secretary	0	1	1	1
	Manager's Assistant	1	0	0	0
	<i>Total Full-time</i>	4.5	4	4	4
	Total FTE	4.5	4	4	4
215	Clerk's Office				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department Secretary	2	2	2	2
	<i>Total Full-time</i>	4	4	4	4
	Total FTE	4	4	4	4
228	Information Technology				
	GIS/IT Administrator	1	1	1	1
	IT Technician	0.5	0.5	0.5	0.5
	<i>Total Full-time</i>	1.5	1.5	1.5	1.5
	Total FTE	1.5	1.5	1.5	1.5
253	Accounting/Treasurer				
	<i>Township Treasurer - PT</i>	1	1	1	1
	Finance Director	1	1	1	1
	Account Clerk II	4	4	4	4
	<i>Office Aid - PT</i>	1	1	0	0
	<i>Total Full-time</i>	5	5	5	5
	<i>Total Part-time</i>	2	2	1	1
	Total FTE	6	6	5.5	5.5
257	Assessing Department				
	<i>Township Assessor - PT</i>	1	1	1	1
	Assessing Director	1	1	1	1
	Appraiser I	1	1	1	1

DELTA TOWNSHIP

2012 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Proposed
		2009	2010	2011	2012
	Appraiser II	1	1	1	1
	Department Secretary	1	1	1	1
	Total Full-time	4	4	4	4
	Total Part-time	1	1	1	1
	Total FTE	4.5	4.5	4.5	4.5
265	Township Hall & Grounds				
	Custodian - PT	2	0	0	0
	Custodian I	2	2	2	2
	Custodian II	1	1	1	1
	Total Full-time	3	3	3	3
	Total Part-time	2	0	0	0
	Total FTE	4	3	3	3
276	Cemetery				
	Cemetery Supervisor	1	1	1	1
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	2	2	2	2
	Total FTE	2	2	2	2
336	Fire Department				
	Fire Chief	1	0.5	0.5	0.5
	Deputy Chief	2	1.5	0	0
	Fire Inspector	1	1	1	1
	Department Secretary	1	1	1	1
	Captain	3	3	3	3
	Lieutenant	3	3	3	3
	Engineer	6	6	6	6
	Firefighter/EMT - PT	20	10	10	10
	Total Full-time	17	16	14.5	14.5
	Total Part-time	20	10	10	10
	Total FTE	27	21	19.5	19.5
	Community Development Department				
721	Planning Division				
	Community Development (Planning) Director	1	1	1	1
	Assistant Director (Senior Planner)	1	1	1	1
	Assistant Director (Assistant Planner)	1	1	1	1
	Department Secretary - PT	1	0	0	0
	Total Full-time	3	3	3	3
	Total Part-time	1	0	0	0
	Total FTE	3.5	3	3	3
371	Building Division				
	Chief Building Inspector	1	1	0	0

DELTA TOWNSHIP

2012 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Proposed
		2009	2010	2011	2012
	Administrative Assistant	1	1	1	1
	Department Secretary	1	1	0	0
	Building Inspector	1	1	2	2
	Mechanical/Plumb. Inspector	2	2	2	1
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	Total Full-time	9	9	8	7
	Total FTE	9	9	8	7
447	Engineering Division				
	Township Engineer	1	1	0	0
	Asst. Township Engineer	1	1	0.5	0
	Department Secretary	1	1	1	1
	Engineering Technician	2	2	2	2
	Construction Inspector	1	0	0	0
	Storm Water Specialist/Construction Inspector	1	1	1	1
	Total Full-time	7	6	4.5	4
	Total FTE	7	6	4.5	4
728	Economic Development Division				
	Economic Development Coordinator	0.5	1	1	1
	Total Full-time	0.5	1	1	1
	Total FTE	0.5	1	1	1
	Total Full-time	0	0	16.5	15
	Total FTE	0	0	16.5	15
442	Recycling				
	<i>Parks Maintenance Worker - PT</i>	2	2	2	2
	Total Part-time	2	2	2	2
	Total FTE	1	1	1	1
651	Ambulance				
	Fire Chief	0	0.5	0.5	0.5
	Deputy Chief	0	0.5	1	1
	Department Secretary	1	1	1	1
	Engineer	3	3	3	3
	Paramedic/Firefighter	18	18	18	15
	Total Full-time	22	23	23.5	20.5
	Total FTE	22	23	23.5	20.5

DELTA TOWNSHIP

2012 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Proposed
		2009	2010	2011	2012
751 Parks & Recreation					
	Parks/Rec/Cem Director	1	1	1	1
	Recreation Coordinator	1	1	1	1
	Recreation Programer	1	1	1	1
	Recreation Specialist	1	1	1	1
	Parks Maintenance Supervisor	1	1	1	1
	Parks Maintenance Crewleader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Department Secretary	1	1	0	0
	<i>Senior Activities Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Clerk Typist - PT</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
	<i>Aquatics Coordinator - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
	<i>Lifeguard - PT</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>
	Total Full-time	9	9	8	8
	Total Part-time	15	15	15	15
	Total FTE	16.5	16.5	15.5	15.5
	General Fund - Full-time	91.5	90.5	86	81.5
	General Fund - Part-time	48	35	34	34
	General Fund - Total FTE	115.5	108	103	98.5
590-527 Sewer Division					
	Utilities Director	0.5	0.5	0.5	0.5
	Department Secretary	0.5	0.5	0.5	0.5
	Deputy Utility Director	1	1	1	1
	Operation Supervisor	0	0	0	0
	Wastewater Maint. Supervisor	0	0	0	0
	Operations/Maint Supervisor	1	1	1	1
	Collection System Supervisor	1	1	1	1
	Comm./Indust. Specialist	1	1	1	1
	Mechanic Operator Crewleader	1	1	1	1
	Mechanic Operator	16	15	15	15
	Mechanic Operator	0.5	0.5	0.5	0.5
	Mechanic Operator	0.5	0.5	0.5	0.5
	System Controls Technician	0.5	0.5	0.5	0.5
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker - PT</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>1</i>
	Total Full-time	24	23	23	23
	Total Part-time	2	1	1	1
	Total FTE	25	23.5	23.5	23.5

DELTA TOWNSHIP

2012 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Proposed
		2009	2010	2011	2012
591-536 Water Division					
	Department Director	0.5	0.5	0.5	0.5
	Distribution Sys. Supervisor	1	1	1	1
	System Controls Technician	0.5	0.5	0.5	0.5
	Department Secretary	0.5	0.5	0.5	0.5
	Mechanic Operator	0.5	2	2	2
	Mechanic Operator	0.5	0.5	0.5	0.5
	Mechanic Operator	0.5	0.5	0.5	0.5
	Water Construction Foreman	1	1	1	1
	Water System Operator	4	0	0	0
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker - PT</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Total Full-time	9.5	7	7	7
	Total Part-time	1	0	0	0
	Total FTE	10	7	7	7
	ALL FUNDS FULL-TIME	125.0	120.5	116.0	111.5
	ALL FUNDS PART-TIME	51	36	35	35
	ALL FUNDS TOTAL FTE	150.5	138.5	133.5	129

**** Part-time figure reduced to reflect actual part-time firefighters**

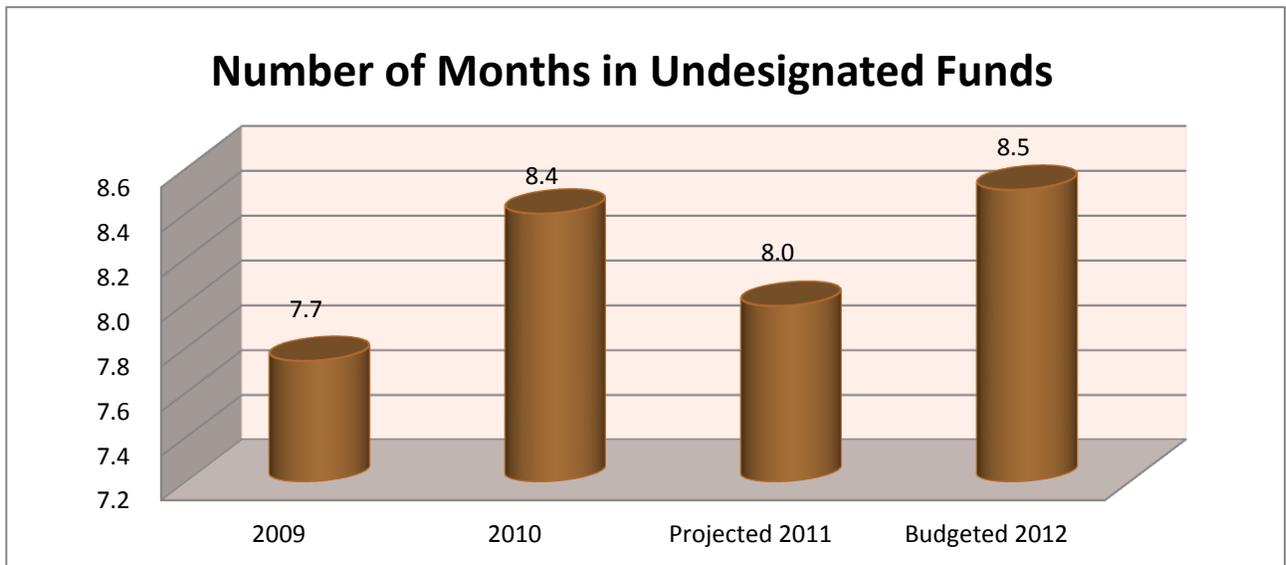
DELTA TOWNSHIP

CALCULATION OF SIX MONTH OPERATING POLICY:

	<u>2009</u>	<u>2010</u>	<u>Projected 2011</u>	<u>Budgeted 2012</u>
TOTAL EXPENDITURES	17,326,554	15,571,478	16,548,258	15,423,574
Less: Capital Outlay/Transfers	(281,500)	(143,500)	(143,500)	(30,000)
Drain Improvements	(1,413,313)	(460,410)	(416,973)	(218,943)
Road Improvements	(444,065)	(746,880)	(996,496)	(771,500)
Ambulance Activity	(2,389,314)	(2,422,964)	(2,585,565)	(2,346,587)
TOTAL OPERATING	12,798,362	11,797,724	12,405,724	12,056,544
Six Months Operating Expenses	6,399,181	5,898,862	6,202,862	6,028,272
Projected Unassigned Fund Balance				8,546,261
<i>Actual # of Mos. in Unassigned</i>	<i>7.7</i>	<i>8.4</i>	<i>8.0</i>	<i>8.5</i>

CALCULATION FOR C.I.P.

10% of Expenditures	1,732,655	1,557,148	1,654,826	1,542,357
Actual/Proposed Expenditure	1,907,327	1,740,196	832,800	744,300
Over or (Under) Requirement	174,672	183,048	(822,026)	(798,057)



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 2011 budget.

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 2011 budget.

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

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

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

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

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

DELTA TOWNSHIP

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

<u>Fund #</u>	<u>Fund Name</u>	<u>12/31/2011 Est. Fund Balance</u>	<u>2012 Budgeted Revenue</u>	<u>2012 Budgeted Expend.</u>	<u>2012 Est. Fund Balance</u>
GENERAL FUND					
101	Unassigned	8,546,261	15,423,574	15,423,574	8,546,261
101	Assigned	5,180,708		601,000	4,579,708
SPECIAL REV. FUNDS					
210	Ambulance Fund	2,161,120	1,302,800	1,291,687	2,172,233
244	Economic Development Corp. Fund	132,921	1,300	15,000	119,221
257	Budget Stabilization Fund	450,000			450,000
	Total Special Revenue Funds	2,744,041	1,304,100	1,306,687	2,741,454
OTHER FUND TYPES					
404	Capital Projects Fund	1,704,097	43,000	27,000	1,720,097
301	General Debt Fund	32,429	399,875	399,875	32,429
Total Fund Balance - All Government Funds		<u>18,207,536</u>	<u>17,170,549</u>	<u>17,758,136</u>	<u>17,619,949</u>

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 comprehensive financial reports in accordance with Generally Accepted Accounting Principles (GAAP). These financial reports will be presented to the finance committee by the audit firm, and presented to the Township Board by the Finance Director.

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 2007.

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 2012 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 included in an Excel workbook:
 - 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 into 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.

DELTA TOWNSHIP

- 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.

DELTA TOWNSHIP

BUDGET CALENDAR FISCAL YEAR 2012

DATE	ACTION
Monday, July 18, 2011	Finance Director distributes instructions, worksheet, and reviews with directors how to enter budgets into software system.
Monday, July 18, 2011 through Friday, August 5, 2011	Department directors prepare departmental budget requests.
Monday, July 18, 2011 through Friday, August 12, 2011	Department directors prepare written reports of measurable goals and objectives for 2012.
Monday, August 8, 2011 through Friday, August 19, 2011	Finance Director reviews budget requests with each director and prepares preliminary budget document to review with Township Manager. After that review, a preliminary budget request document is prepared.
No later than Wednesday, August 31, 2011	Preliminary budget document is delivered to the Township Board.
Monday, September 12, 2011 and Monday, October 10, 2011	Township Board reviews preliminary budget document for FY 2012 at committee of the whole sessions.
No later than Friday, September 23, 2011	Tax levy for the 2011 winter tax roll is forwarded to Eaton County Clerk.
Monday, November 21, 2011	Township Board sets a public hearing for the FY 2012 budget proposal.
Monday, December 5, 2011	Township Board adopts FY 2012 budget.
Sunday, January 1, 2012	New fiscal year begins.

DELTA TOWNSHIP

GENERAL FUND REVENUE PROJECTIONS

Detail of Fund Revenues

Fiscal Year Ending December 31

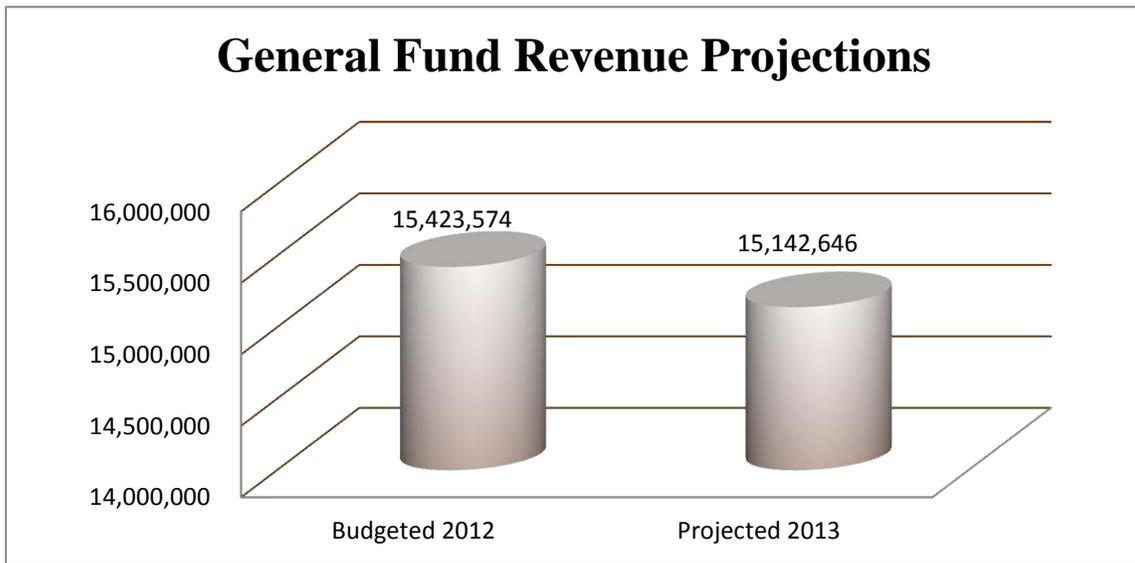
Revenues		
Acct #	Budgeted 2012	Projected 2013
404 Current Taxes - Real	5,650,800	5,424,768
410 Current Taxes - Personal	563,100	540,576
426 Other Tax Related Revenue	622,130	591,024
427 Mobile Home Space Tax	1,224	1,224
437 Industrial Facilities Tax	110,200	105,792
445 Penalties	20,000	20,000
447 Administration Fees	557,700	535,392
454 Drain Layers Licenses	7,500	7,500
456 Sign Permits	4,500	4,500
465 Cable TV Fees	474,000	497,700
468 Telecommunication Act Fees	12,500	12,500
475 Other Business/License Permit	3,000	3,000
477 Building Permits	129,200	142,120
478 Burial Permits	48,000	52,800
479 Heating/Air Conditioning Permits	55,000	60,500
480 Plumbing Permits	30,000	33,000
481 Sewer Permits	4,000	4,400
482 Storm Drain Permits	1,000	1,100
483 Electrical Permits	56,000	61,600
485 Permits - Miscellaneous	250	275
529 Grants - Other	28,000	28,000
574 State Revenue Sharing	2,207,258	2,273,476
580 Contributions-Other Local Units	65,000	65,000
607 Rental Registration	88,000	88,000
608 Rezoning Application Fees	6,000	6,600
614 Passport Fees	16,000	18,000
625 Fees-Other/Ambulance	1,014,000	1,064,700
625 Fees-Other/Ambulance/Resident	210,000	210,000
627 Photo Copying	200	220
628 Weed Cutting	6,000	6,600
629 Inspection Fees	10,000	11,000
630 Design Fees	-	-
641 Other Charges for Services Rendered	531,000	540,000
643 Cemetery Lots	20,000	22,000

DELTA TOWNSHIP

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

Revenues

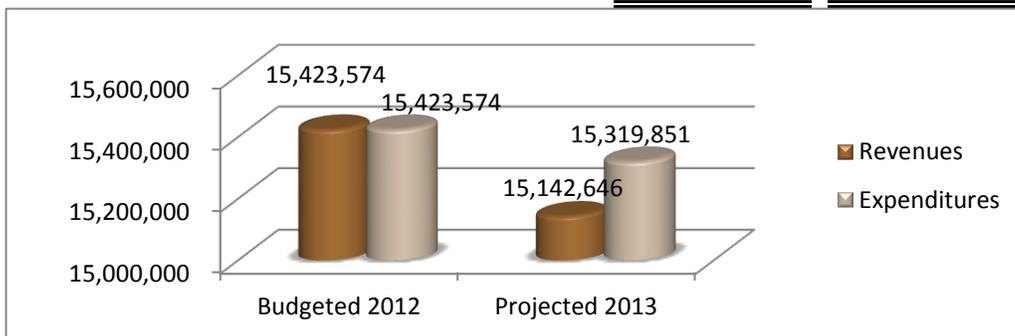
<u>Acct #</u>	<u>Budgeted 2012</u>	<u>Projected 2013</u>
644 Printed Material	100	100
651 Use & Admission Fees	304,855	310,000
653 Recycling Fees	18,500	20,350
656 Ordinance Fines	150,000	150,000
665 Investment Income	170,000	210,000
667 Rents	41,140	41,500
672 Special Assessments	426,630	426,630
673 Sale of Fixed Assets	2,500	2,500
675 Contributions-Private	18,000	
676 Reimbursements	1,200	1,200
694 Other Miscellaneous	2,000	2,000
699 Appropriations Transfers-IN	1,737,087	1,545,000
Totals	<u>15,423,574</u>	<u>15,142,646</u>



DELTA TOWNSHIP

GENERAL FUND 2 YEAR PROJECTION

	Budgeted 2012	Projected 2013
<u>Revenue Summary</u>		
<i>Total Projected Revenue</i>	15,423,574	15,142,646
<u>Expenditures Summary - by Department</u>		
Trustees	87,608	87,773
Manager's Office	466,209	481,916
Clerk	525,971	437,378
Information Technology	218,819	225,384
Accounting/Treasurer	561,265	578,103
Assessing	492,009	459,669
Township Hall & Grounds	410,200	422,506
General Activity	724,301	717,043
Cemetery Activity	237,550	244,677
Police Activity	3,092,488	3,197,740
Fire	1,881,934	1,937,917
Emergency Operations Ctr.	15,500	15,965
Building	676,266	598,829
Public Works (Recycling)	64,571	66,185
Drains Activity	218,943	225,800
Roads Activity	771,500	225,000
Engineering Activity	360,289	369,553
Street Lighting Activity	485,930	510,227
Ambulance Activity	2,346,587	2,566,385
Planning	369,764	380,857
Parks & Recreation	1,295,534	1,334,400
EDC Activity	90,336	93,046
Capital Improvement Transfer	30,000	143,500
<i>Total Projected Expenditures</i>	15,423,574	15,319,851
Projected Surplus (Deficit)	-	(177,205)
Projected Unassigned Fund Balance	8,546,261	8,369,056



DELTA TOWNSHIP

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

Revenues				Approved
Acct #	Actual 2009	Actual 2010	Amended 2011	Budget 2012
404 Current Taxes - Real	6,338,398	6,245,009	5,945,645	5,650,800
410 Current Taxes - Personal	529,442	527,608	553,220	563,100
426 Other Tax Related Revenue	1,532,702	799,215	954,000	622,130
427 Mobile Home Space Tax	1,202	1,783	1,320	1,224
437 Industrial Facilities Tax	124,209	119,427	112,088	110,200
445 Penalties	10,614	20,068	12,000	20,000
447 Administration Fees	606,286	583,952	581,000	557,700
454 Drain Layers Licenses	5,154	9,282	5,000	7,500
456 Sign Permits	6,770	4,985	5,000	4,500
465 Cable TV Fees	420,374	462,614	410,000	474,000
468 Telecommunication Act Fees	13,520	13,776	13,700	12,500
475 Other Business/License Permit	6,800	3,100	5,500	3,000
477 Building Permits	102,322	133,085	120,000	129,200
478 Burial Permits	32,288	54,185	42,000	48,000
479 Heating/Air Conditioning Permits	56,570	61,819	55,000	55,000
480 Plumbing Permits	30,545	34,065	33,000	30,000
481 Sewer Permits	4,055	5,675	5,000	4,000
482 Storm Drain Permits	750	1,850	1,000	1,000
483 Electrical Permits	57,284	58,930	50,000	56,000
485 Permits - Miscellaneous	260	120	250	250
529 Grants - Other	49,647	177,591	172,800	28,000
569 State Grants	72,206		128,282	
574 State Revenue Sharing	1,959,032	1,877,945	1,973,702	2,207,258
580 Contributions-Other Local Units	31,100	60,000	67,050	65,000
607 Rental Registration	83,030	90,160	88,000	88,000
608 Rezoning Application Fees	4,825	11,450	5,000	6,000
609 Z.B.A. Fees	300	600		
611 Building Board of Appeals	150			
614 Passport Fees		3,925	2,000	16,000
625 Fees-Other/Ambulance	963,065	1,027,652	910,000	1,014,000
625 Fees-Other/Ambulance/Resident	215,327	209,715	210,000	210,000
627 Photo Copying	455	304	200	200
628 Weed Cutting	5,841	4,974	4,200	6,000
629 Inspection Fees	49,864	12,749	15,000	10,000
630 Design Fees	33,515	5,458	5,000	-

DELTA TOWNSHIP

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

Revenues				Approved
Acct #	Actual	Actual	Amended	Budget
	2009	2010	2011	2012
641 Other Charges for Services Rendered	573,231	590,556	576,000	531,000
643 Cemetery Lots	26,100	16,543	20,000	20,000
644 Printed Material	58	60	100	100
651 Use & Admission Fees	257,631	271,382	310,750	304,855
653 Recycling Fees	12,365	18,216	15,000	18,500
656 Ordinance Fines	83,842	80,695	78,000	150,000
665 Investment Income	154,823	211,711	120,000	170,000
667 Rents	37,728	37,913	36,500	41,140
672 Special Assessments	388,014	418,537	422,464	426,630
673 Sale of Fixed Assets	13,890	7,546	2,500	2,500
675 Contributions-Private	21,387	19,862	19,000	18,000
675 Contributions-Combat Challenge	(396)	(106)		-
676 Reimbursements	54,971	47,423	97,190	1,200
694 Other Miscellaneous	328,236	259,412	2,000	2,000
699 Appropriations Transfers-IN	1,861,190	1,220,109	2,201,725	1,737,087
Totals	17,160,974	15,822,930	16,387,186	15,423,574

<i>Summary</i>				
Taxes	8,525,953	7,693,042	7,566,273	6,947,454
Licenses/Permits	302,799	367,096	321,750	338,450
State Revenue Sharing	1,959,032	1,877,945	1,973,702	2,207,258
Fees & Charges	3,212,905	3,286,818	3,138,914	3,375,625
Interest	154,823	211,711	120,000	170,000
Other Charges for Service	604,331	654,481	643,050	596,000
Miscellaneous	539,941	511,728	421,772	51,700
Transfers-In	1,861,190	1,220,109	2,201,725	1,737,087
Total General Fund Revenues	17,160,974	15,822,930	16,387,186	15,423,574

DELTA TOWNSHIP

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

Expenditures		Actual	Amended	Approved
Acct #		2010	2011	Budget
		2012		2012
702	Salaries & Wages - Regular	5,252,585	5,187,895	5,078,425
703	Salaries & Wages - Temporary	312,728	349,796	388,260
704	Salaries & Wages - Overtime	196,034	158,000	147,500
706	Salaries & Wages - Longevity	111,549	109,438	105,524
710	Fees & Per Diem	10,350	13,800	4,500
715	F.I.C.A.	444,563	436,890	423,251
717	Workers' Compensation	109,317	122,698	98,179
719	Health Insurance	1,165,490	1,550,180	1,380,675
720	Life, Dental & Disability Ins.	139,917	144,586	144,283
721	Retirement	611,182	582,011	554,848
723	Food Allowance	18,293	19,569	18,150
724	Uniform Allowance	14,369	17,100	15,200
728	Office Supplies	40,781	44,700	38,900
729	Photo Copies	14,656	16,450	16,450
730	Postage	64,288	65,250	73,600
731	Publications	2,439	8,900	8,550
740	Operating Supplies	103,626	271,285	117,615
740.009	MI Energy Efficiency Grant	92,195	-	-
740.010	Greener Delta	40,297	-	-
742	Election Supplies	11,138		12,000
743	Chemicals	1,790	1,500	1,500
745	Misc. - Greener Delta	-	-	-
759	Tools	895	1,750	1,750
760	Medical Supplies	36,761	45,000	45,000
776	Building Maintenance Supplies	32,883	52,500	46,000
778	Equipment Maintenance Supplies	34,193	43,900	35,600
780	Ground Maintenance Supplies	33,472	44,500	38,000
803	Audit Fees	11,800	13,000	12,000
806	Contractual Services - Other	387,756	493,635	557,005
807	Police Services	2,845,215	2,899,264	3,007,188
808	Legal Fees	103,183	125,000	80,000

DELTA TOWNSHIP

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

Expenditures	Actual	Amended	Approved
Acct #	2010	2011	2012
815.010 Ambulance Fees-Res.	209,715	210,000	210,000
851 Radio Maintenance	36,271	27,500	16,300
852 Telephone	44,457	55,150	51,160
854 Telephone Maintenance	296	2,000	1,000
861 Mileage	5,724	7,850	7,250
862 Gasoline & Diesel	76,714	76,800	86,500
863 Vehicle Maintenance	121,682	107,500	86,000
881 Promotion-Fire Prevention	2,856	7,000	5,000
901 Advertising	40,446	33,000	40,000
903 Printing	26,546	45,100	43,600
911 Fleet Insurance	38,108	38,163	37,563
912 Liability Insurance	36,654	47,600	47,300
921 Electricity	101,754	103,600	111,900
922 Heat	59,142	77,300	70,300
923 Sewer & Water	15,414	14,600	15,600
924 Street Lighting	60,650	58,200	59,300
924.xxx Street Lighting Districts - Summary	409,072	422,464	426,630
925 Recycling	42,777	34,000	33,500
931 R&M Services - Building	76,142	85,900	72,900
933 R&M Services - Equipment	22,242	24,150	22,350
934 R&M Services - Other	268,442	546,173	401,343
942 Rentals - Equipment	1,264	2,700	2,700
943 Rentals - Hydrants	134,820	137,500	135,000
957 Education & Training	27,676	32,400	29,360
958 Recording Costs	397	1,500	900
959 Membership & Dues	93,946	78,790	75,850
960 Meetings, Conferences, Seminars	25,093	29,625	34,215
962 Contributions	10,942	20,500	20,500
963 Miscellaneous - Other	402	300	5,300

DELTA TOWNSHIP

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

Expenditures		Actual	Amended	Approved
Acct #		2010	2011	Budget
		2012		2012
964	Refunds & Rebates	84,015	50,000	50,000
970	Capital Outlay	1,110,574	832,800	744,300
970.011	Eastbury Ext. to Canal		375,996	
999	Appropriations-Transfers Out	143,500	143,500	30,000
Totals		15,571,478	16,548,258	15,423,574

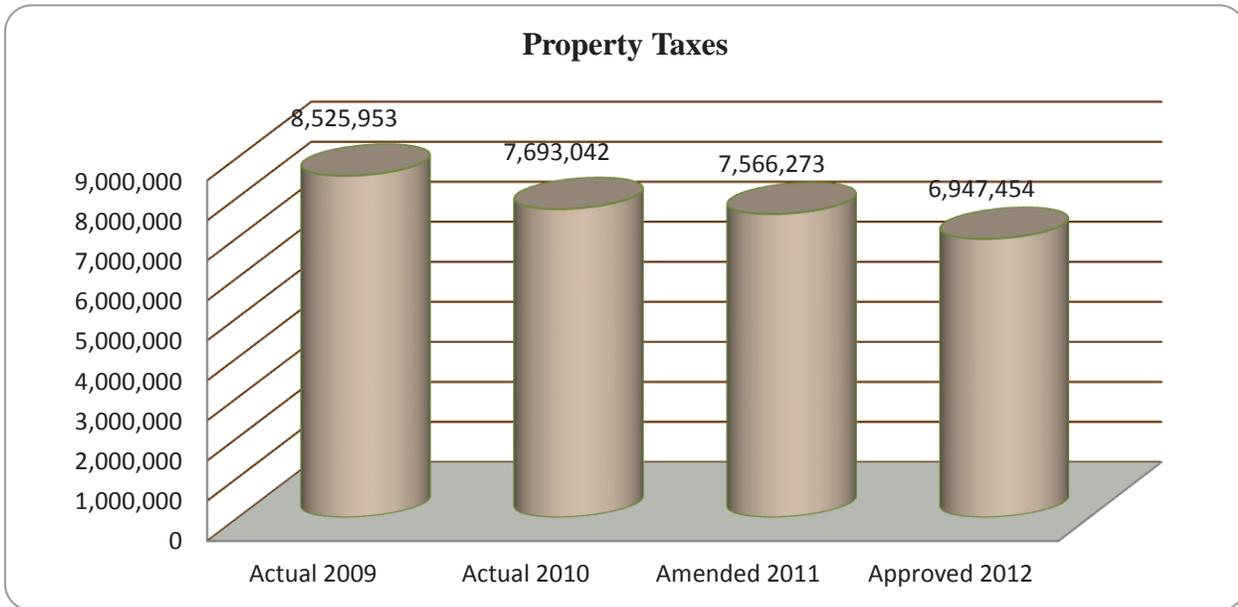
Summary			
Personnel Services	8,372,008	8,674,863	8,343,595
Supplies	600,899	689,935	541,965
Services	5,039,005	5,554,586	5,489,426
Insurance	74,762	85,763	84,863
Education & Training	146,715	140,815	139,425
Capital Outlay	1,110,574	1,208,796	744,300
Refunds and Other	84,015	50,000	50,000
Bond/Debt Expense			
Transfers Out	143,500	143,500	30,000
Total General Fund Expenditures	15,571,478	16,548,258	15,423,574

DELTA TOWNSHIP

GENERAL FUND REVENUES 2012 APPROVED BUDGET

Property Tax Revenue

The Township's major source of revenue in the General Fund is generated by property taxes. Property taxes make up 45% of total General Fund revenues for 2012. 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 2012, the General Fund will levy 4.9287 mills on property with a taxable value of \$1,260,770,269 resulting in property tax revenue of \$6,213,900. In addition to the property taxes levied by the Township, Delta receives tax revenue from the City of Lansing due to an agreement entered into 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 2012 from these agreements is \$622,130. This is based upon the taxable value of the properties associated with these agreements.

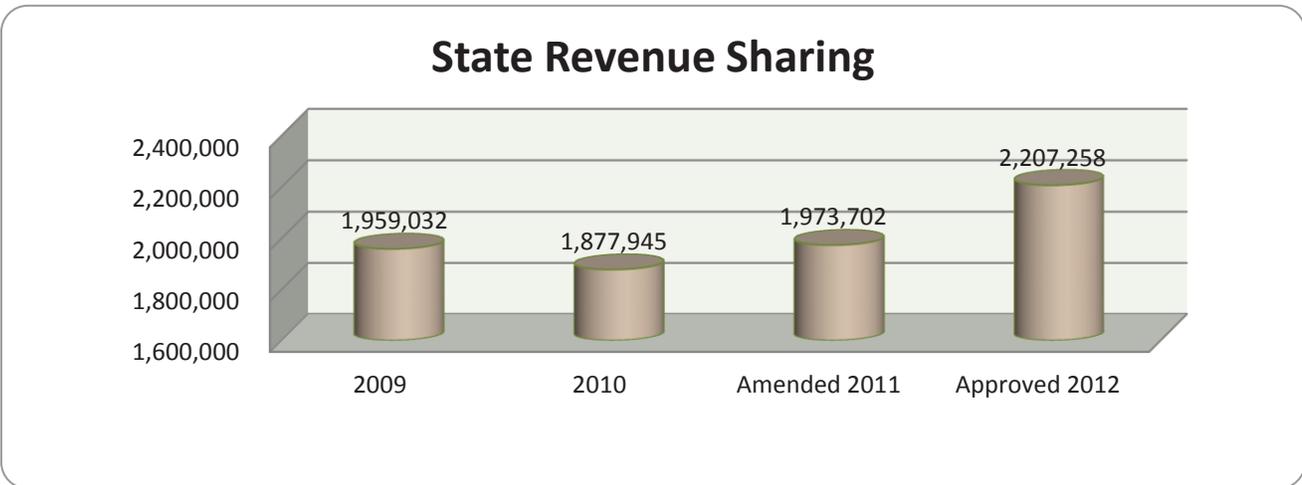


DELTA TOWNSHIP

GENERAL FUND REVENUES 2012 APPROVED BUDGET

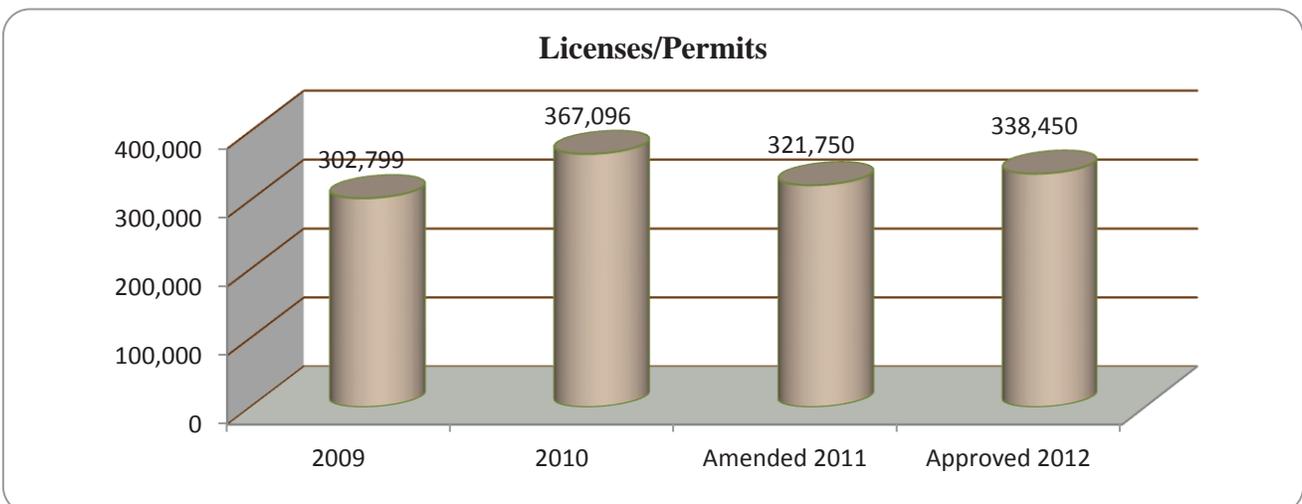
State Revenue Sharing

The State of Michigan's revenue sharing program requires the State to pay local units of government a "Constitutional" and a "Statutory" amount of revenue sharing each year. In 2011, the State eliminated the Statutory portion sent in prior years, which significantly impacted the total revenue received by the township. But due to the 2010 Census, and improving economic conditions at the State level, Constitutional revenue is projected to increase by \$300,000.



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. Permit revenue has "stabilized" since 2009 due to minor improvement to the economy. Based on this trend, we anticipate permit revenue levels for 2012 to remain constant with 2010 & 2011.

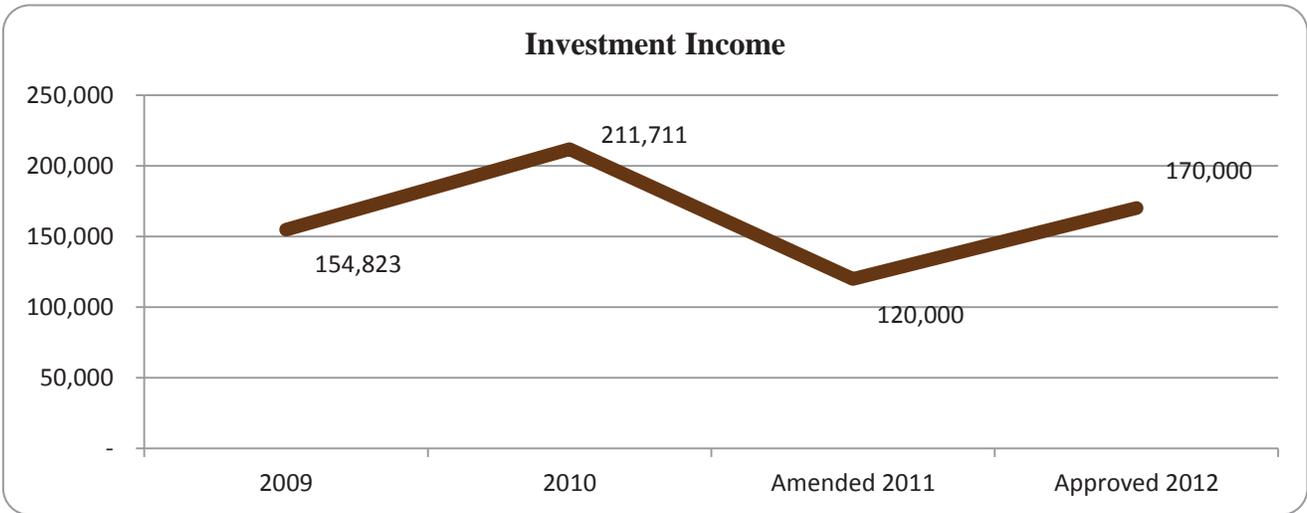


DELTA TOWNSHIP

GENERAL FUND REVENUES 2012 APPROVED BUDGET

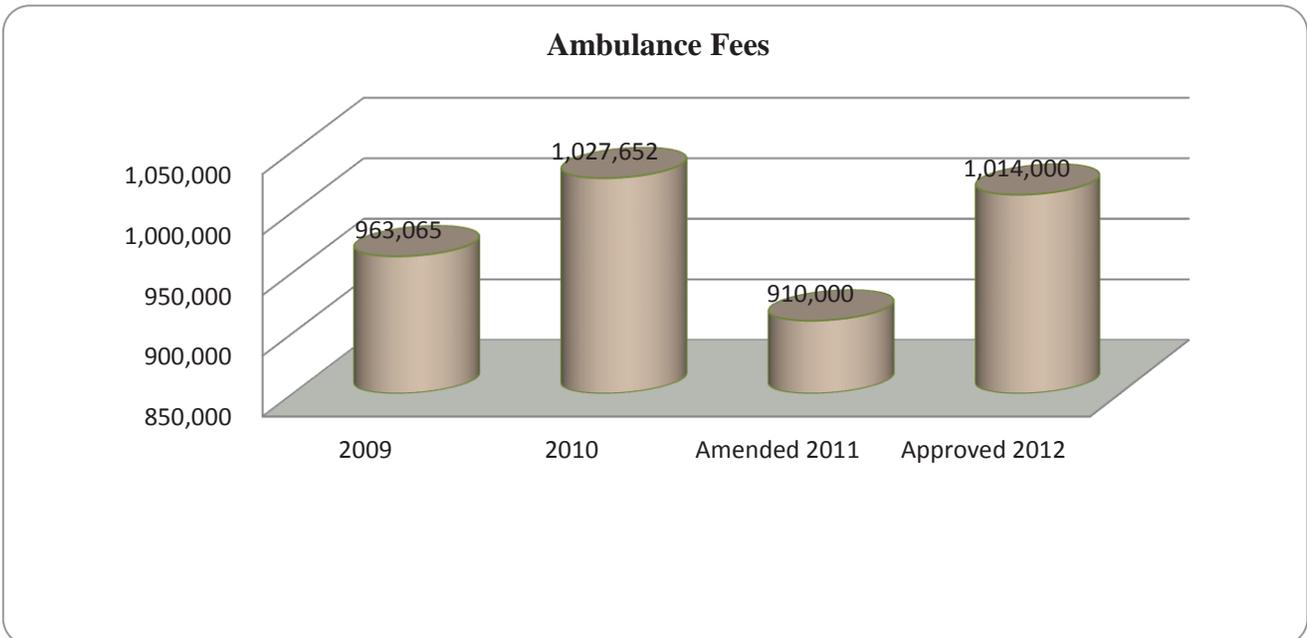
Investment Income

The Township invests its assets according to Michigan Public Act 20, and the Delta Township Investment Policy adopted by the Township Board in 2007. Investment income can fluctuate dramatically from year to year based on the amount of available investable assets and current market conditions. Current market conditions continue to reflect historic lows in interest rates. While assets available to be invested remain constant, interest rates are projected to remain historically low, resulting in a rate of return of 1%.



Ambulance Fees

After experiencing a steady increase in ambulance runs from 2007-2009, the number of runs has leveled out for 2011. We expect this trend to continue and ambulance fees to grow 1% for 2012.

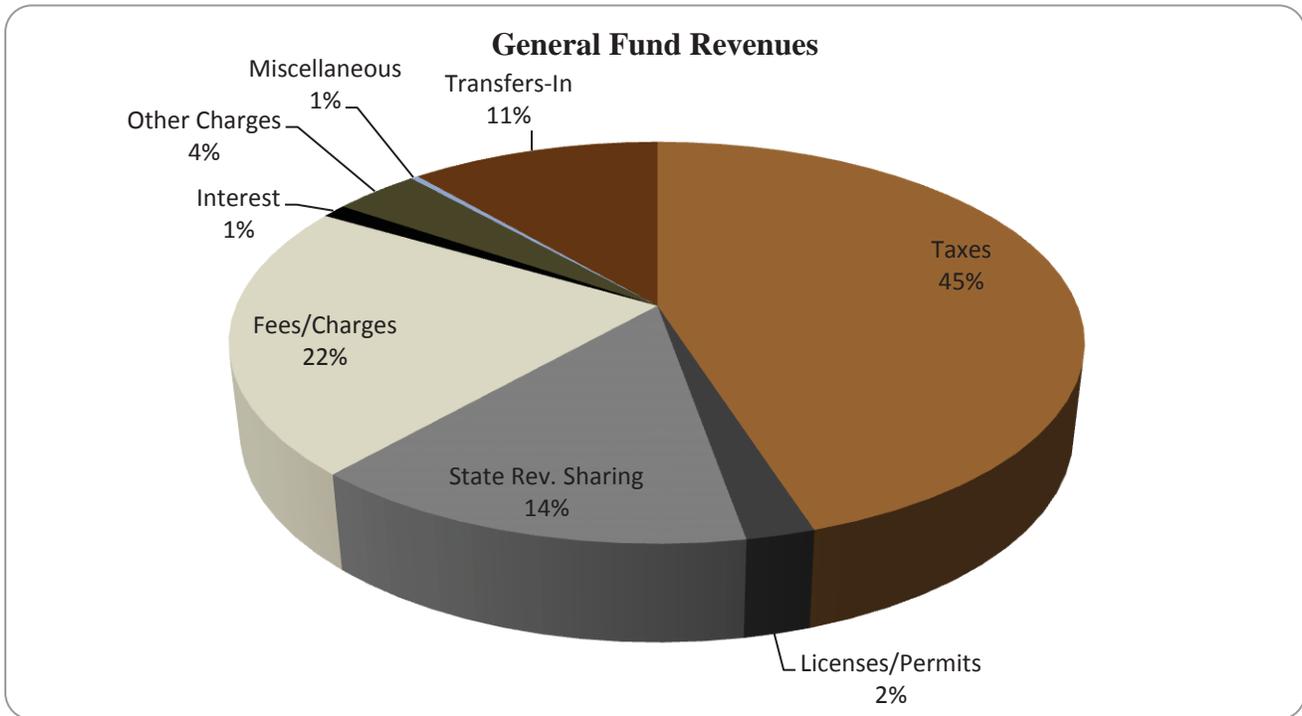


DELTA TOWNSHIP

**GENERAL FUND REVENUES
2012 APPROVED BUDGET**

Total General Fund Revenue

The proposed 2012 budget reflects an overall decrease in General Fund Revenue of 2.6%. This decrease follows the revenue trend of mild decreases over the last several years. Until the taxable values stabilize and interest rates increase, Delta Township will continue to expect declining revenues.



Sources of General Fund Revenues by Percentage

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

	Approved Budget
404 Current Taxes - Real	5,650,800
2012 taxable value x 4.9287 mills 1,146,511,730 x 4.9287/1000	
410 Current Taxes - Personal	563,100
2012 taxable value x 4.9287 114,258,539 x 4.9287/1000	
426 Other Tax Related Revenue	622,130
Amounts for other tax related revenue received that is related to Tax Tribunal changes and 425 agreements with the City of Lansing and other automotive suppliers.	
427 Mobile Home Space Tax	1,224
Mobile home parks are required to pay \$3.00 per mobile home monthly for payment in lieu of taxes. Of this Delta receives \$.50 and the remaining amount is forwarded to the other taxing units. 200 units x .50 x 12	
437 Industrial Facilities Tax	110,200
2012 taxable value - real and personal for IFT tax rolls x 1/2 of the approved millage rate.	
445 Penalties and Interest	20,000
Penalties and interest received on delinquent taxes, figure is based upon historical trend.	
447 Administration Fees	557,700
The Township receives a 1% fee for collection of all taxes levied by the township, county and schools, etc.	
454 Drain Layers Licenses	7,500
All drain layers are required to pay an annual fee to operate in the township.	

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

	<u>Approved Budget</u>
456 Sign Permits A fee is charged for a permit to place a sign in the township. The fees vary from \$7.50 to \$50.00 depending on the size and type of sign.	4,500
465 Cable TV Fees The franchise holder for cable TV pays a fee to Delta annually. This fee is based upon the number of installations in the township.	474,000
Comcast	412,000
MI Bell	62,000
468 Telecommunications Act Fees Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.	12,500
475 Other Business Licenses and Permits Various types of businesses are required to have permits to operate in the township, i.e., vendor permits, liquor licenses etc.	3,000
477 Building Permits Building permits are required for building, remodeling, and other types of construction. The amount charged is based upon the type and expense of the structure.	129,200
478 Burial Permits Permits are required for burial in the township's cemeteries.	48,000
479 Heating and Air Conditioning Permits Permits are required for the installation and replacement of heating and air conditioning units. These fees vary according to size, type, and use of the units.	55,000
480 Plumbing Permits Permits are required to install plumbing in new construction. The fee varies according to size, type, and use of the structure.	30,000

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

	Approved Budget
481 Sewer Permits Permits are required to install sewer systems to new and existing buildings. Permit fees are \$60 each.	4,000
482 Storm Drain Permits Permit fees of \$25 each are charged for the inspection of storm drains installed by contractors at the time of development in an area.	1,000
483 Electrical Permits Fees are charged for the inspection of electrical installations by contractors.	56,000
485 Permits - Miscellaneous Uncategorized permits.	250
529 Grant Revenue	28,000
FEMA Grant	28,000
574 State Revenue Sharing Revenue sharing received from the State of Michigan for sales tax, single business tax and income taxes.	2,207,258
Constitutional Amount	2,207,258
580 Contributions - Other Local Units	65,000
Eaton County Resource Recovery	20,000
City of Grand Ledge Assessing Contract	45,000
607 Rental Registration	88,000
Tri Annual Rental Registration (Single Family)	24,500
Annual Rental Registration (Multi-Unit)	63,500
608 Rezoning Application Fees A fee is charged when application is made to rezone a parcel of property.	6,000
613 Platting Fees The fees charged for plat review vary according to the type of review and number of lots involved.	-

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

	Approved Budget
614 Passport Fees	16,000
625 Fees-Other/Ambulance Revenue received from non-resident ambulance billing.	1,014,000
625.010 Fees-Ambulance/Resident Resident insurance billing for ambulance services.	210,000
627 Photo Copying Charge for copies made by township personnel or FOIA charges.	200
628 Weed Cutting Per the Noxious Weed Ordinance, fees are charged if township personnel are required to mow vacant lots.	6,000
629 Inspection Fees Fees charged by the Engineering Department for construction in-process inspections, and fire inspection charges.	10,000
641 Other Charges for Services Rendered This account receives fees from various sources include work done by General Fund personnel for primarily Sewer and Water Funds.	531,000
Accounting charges to water & sewer	280,000
Administration Fee charged to Utility Funds	200,000
Monument Footings	7,000
Library Reimbursement Charges (Acctg, HR, IT, ...)	44,000
643 Cemetery Lots Sale of cemetery lots is solely dependent on demand. The price varies according to residency, number of lots purchased, and whether or not perpetual care is recommended.	20,000
644 Printed Material Revenue generated from sale of printed materials.	100

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

		<u>Approved Budget</u>
651	Use & Admission Fees	304,855
	Picnic shelter reservations	14,000
	Softball /Kickball	88,670
	Youth soccer	20,000
	Art programs	13,700
	Special Events	9,140
	Youth boys' baseball	4,650
	Youth girls' softball	2,800
	Pacers Walking Club	100
	Youth golf program	1,500
	Youth T-ball	7,450
	Tri-County youth basketball	16,250
	Youth basketball	6,335
	Youth Sport Camps	5,590
	Youth Athletic Jerseys	10,000
	Aquatics	87,220
	Tennis programs	1,450
	Delta/Waverly programs	16,000
653	Recycling Fees	18,500
	Certain materials accepted at the Recycling Center require fees.	
656	Ordinance Fees	150,000
	Ordinance Fines (Weighmaster)	68,000
	Overnight Parking Tickets	2,000
	Traffic Tickets	80,000
665	Investment Income	170,000
	Interest income on investment purchases made by the township. Estimated Interest Rate of 1.0%	
667	Rents	41,140
	Rental of the Township Community Center	30,000
	Farming Leases	11,140
672	Special Assessments	426,630
	The only special assessments appearing in the General Fund are for street lighting.	

DELTA TOWNSHIP

**LINE ITEM DESCRIPTIONS
ACCOUNT #101-000**

	Approved Budget
673 Sale of Fixed Assets	2,500
Revenues collected each year from the sale of used and unneeded assets.	
675 Contributions - Private	18,000
Periodically individuals will send a contribution to the Township for a designated use or for use at our discretion. Primarily they are received for Parks, Fire and Paramedic in appreciation for outstanding support or service.	
Fireworks Contributions	17,000
Private Contributions	1,000
676 Reimbursements	1,200
Reimbursement to the General Fund - Dog License Commission.	
694 Other Revenue	2,000
Miscellaneous income received not otherwise noted, including Greener Delta Donations	
699 Appropriation Transfers-In	1,737,087
Roads Reserve Transfer	601,000
Paramedic Fund Transfer	1,122,587
Cemetery Perpetual Care	1,500
Capital Projects Transfer	12,000
TOTALS	15,423,574

DELTA TOWNSHIP

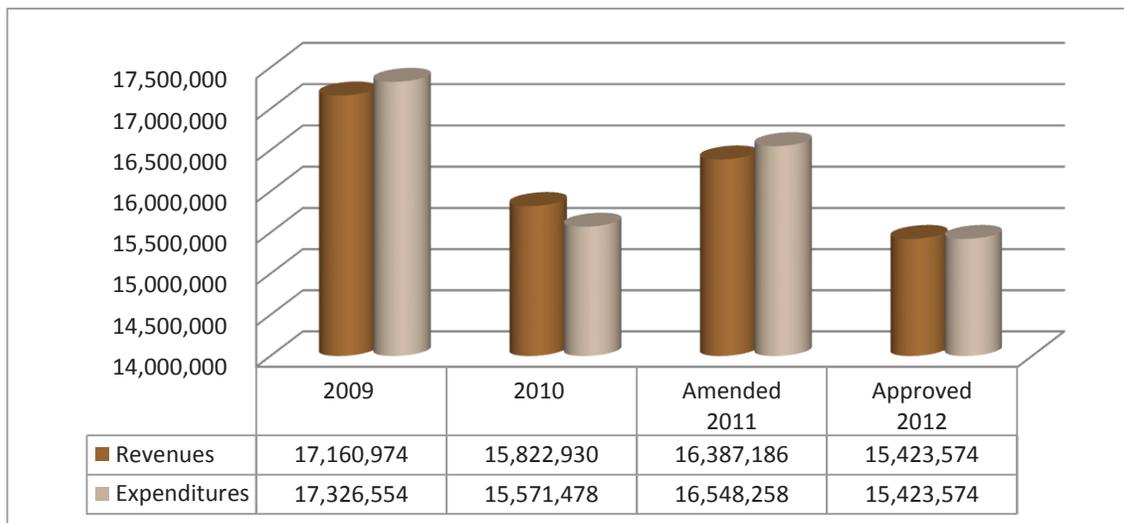
SUMMARY OF TRANSFERS TO GENERAL FUND

Activity	Reason for Transfer	Transfer From	Amended 2011	Approved 2012
Engineering	Replacement Vehicle (Van)	C.P.		
Hall & Grounds	Custodial Equipment	C.P.		
Cemetery	John Deere Replacement Mowers	C.P.		
Fire Department	Replacement Vehicle Fire Truck	C.P. C.P.		
Building Department	Replacement Vehicles	C.P.	35,000	
Sheriff's Department	Weigh master Vehicle	C.P.		
Parks & Recreation	Replacement Mowers	C.P.	12,000	12,000
Parks & Recreation	Replace Department Vehicles	C.P.		
Clerk's Office	Precinct Computers	C.P.		
Total Capital Projects Transfer to General Fund			<u>47,000</u>	<u>12,000</u>
Reimbursement for Ambulance Activity Expenses		Ambulance	<u>1,450,511</u>	<u>1,122,587</u>
Cemetery Perpetual Care Interest		Cemetery P/C	<u>1,500</u>	<u>1,500</u>
Reserved Fund Balance Transfer			<u>455,000</u>	<u>601,000</u>
TOTAL TRANSFERS TO GENERAL FUND			<u><u>1,954,011</u></u>	<u><u>1,737,087</u></u>

DELTA TOWNSHIP

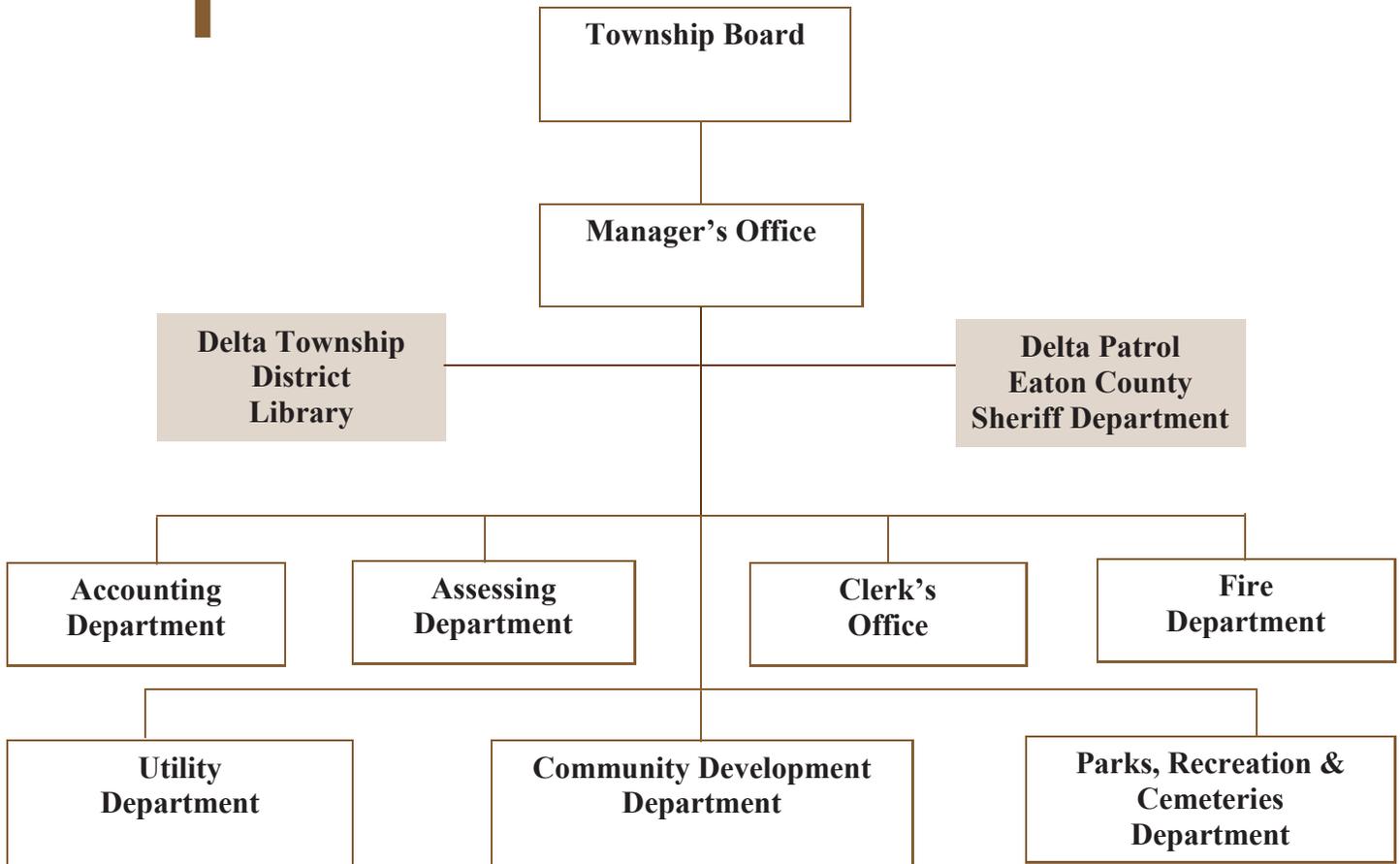
GENERAL FUND 2012 Budget Summary

	Actual 2009	Actual 2010	Amended 2011	Approved 2012
<u>Revenue Summary</u>				
<i>Total General Fund Revenues</i>	17,160,974	15,822,930	16,387,186	15,423,574
<u>Expenditure Summary</u>				
Trustees	83,459	86,372	87,627	87,608
Manager's Office	438,245	436,683	451,371	466,209
Clerk	403,054	469,194	408,892	525,971
Information Technology	238,358	217,208	228,155	218,819
Accounting/Treasurer	497,590	578,821	551,268	561,265
Assessing	406,619	377,868	442,198	492,009
Township Hall & Grounds	480,523	481,299	424,010	410,200
General Activity	964,905	816,175	951,825	724,301
Cemetery Activity	274,897	213,609	236,920	237,550
Police Activity	2,871,439	2,915,888	2,984,864	3,092,488
Fire	2,414,587	1,620,991	1,968,198	1,881,934
Emergency Operations Ctr.	7,746	31,531	11,700	15,500
Building	834,506	770,205	826,209	676,266
Public Works (Recycling)	84,413	78,714	66,243	64,571
Drains Activity	1,413,313	460,410	416,973	218,943
Roads Activity	444,065	746,880	996,496	771,500
Engineering Activity	633,702	613,344	506,961	360,289
Street Lighting Activity	443,229	469,722	480,664	485,930
Ambulance Activity	2,389,314	2,422,964	2,585,565	2,346,587
Planning	343,622	331,976	359,013	369,764
Parks & Recreation	1,350,152	1,256,340	1,306,918	1,295,534
EDC	27,316	31,784	112,688	90,336
Capital Improvement Transfer	281,500	143,500	143,500	30,000
<i>Total General Fund Expenditures</i>	17,326,554	15,571,478	16,548,258	15,423,574





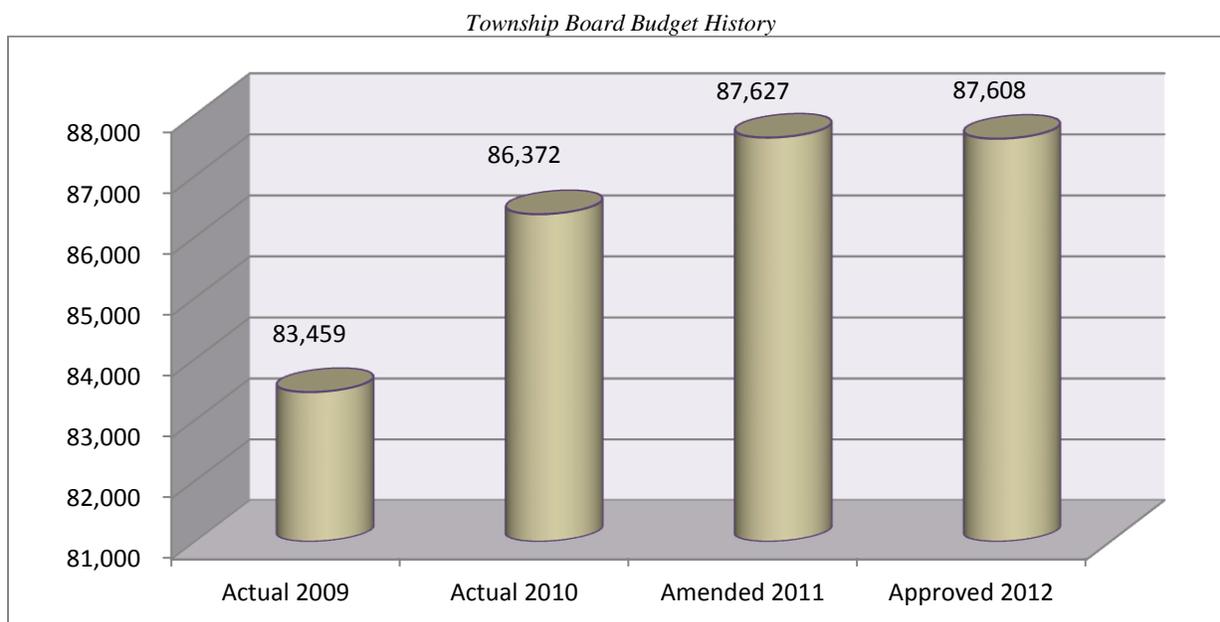
TOWNSHIP BOARD FY 2012 BUDGET



DELTA TOWNSHIP

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.



Township Board Activity Goals

1. The Strategic Plan for the Charter Township of Delta will be reviewed and updated on an annual basis.
2. The Board will provide the citizens of Delta Township with stable and unified leadership by performing his/her duties to the best of his/her ability.

2012 Objectives

- The 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. (*Strategic Plan Goal #1*)
- The board will actively encourage economic development within the Township as well as promote efforts to explore collaborative solutions for services regionally. (*Strategic Plan Goal #1 – #4*)

DELTA TOWNSHIP

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

	<u>Board Approved</u>
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.	64,179
715 F.I.C.A. The Township contributes 7.65% of the employee's wages	4,909
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	98
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, plus annual \$1,000 additional contribution for each Board member.	13,022
852 Telephone	3,200
861 Auto Allowance/Mileage Mileage reimbursement to Board members when Township vehicle not available for use.	200
960 Meetings, Conferences & Seminars	2,000
TOTAL	<u><u>87,608</u></u>

DELTA TOWNSHIP

TOWNSHIP BOARD ACTIVITY GENERAL FUND

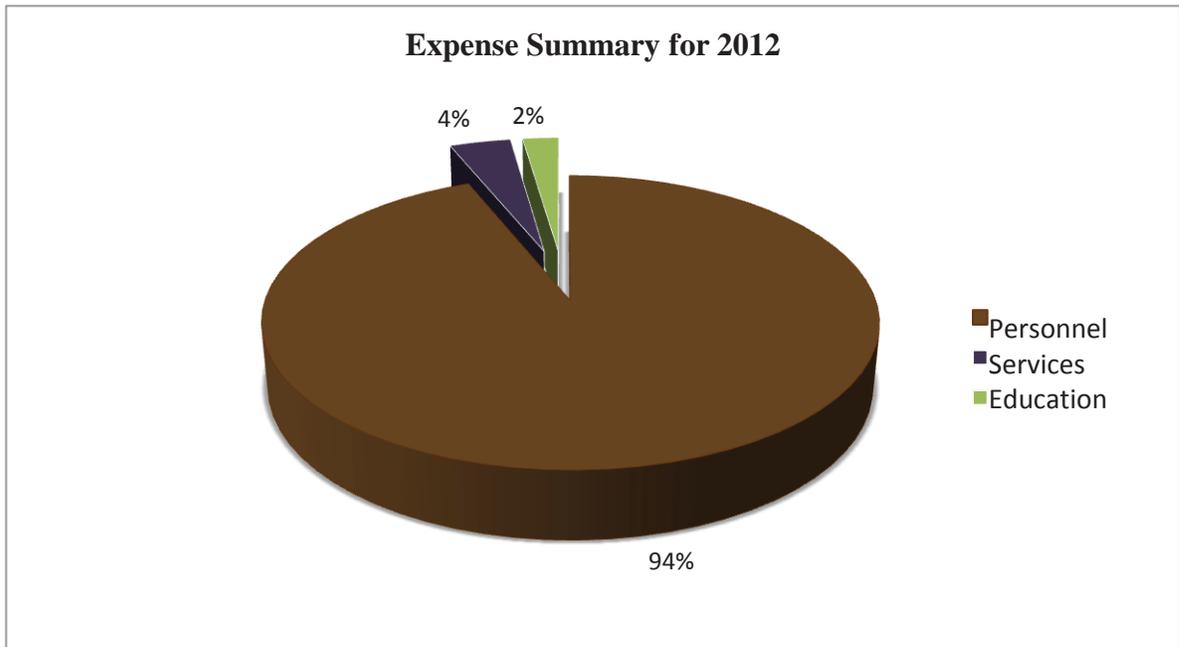
Detail of Expenditures

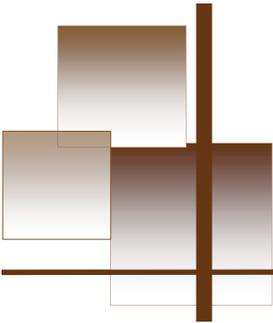
Fiscal Year Ending December 31:

Township Board Activity - 101

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	61,969	64,385	64,179	64,179
715 F.I.C.A.	4,793	4,925	4,909	4,909
717 Worker's Comp. Insurance	78	135	117	98
721 Pension	13,022	13,022	13,022	13,022
852 Telephone/Internet	2,292	2,650	3,200	3,200
861 Mileage	-	-	200	200
960 Meetings, Conf. & Seminars	1,305	1,255	2,000	2,000
Total Trustees Activity	83,459	86,372	87,627	87,608
<i>Total FTEs</i>	2.5	2.5	2.5	

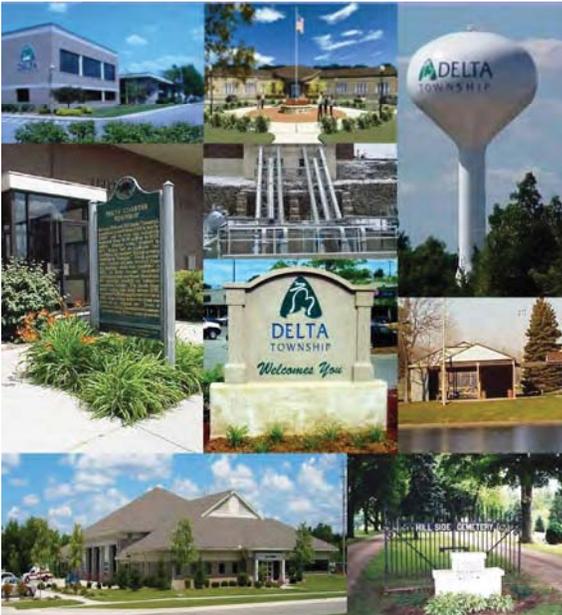
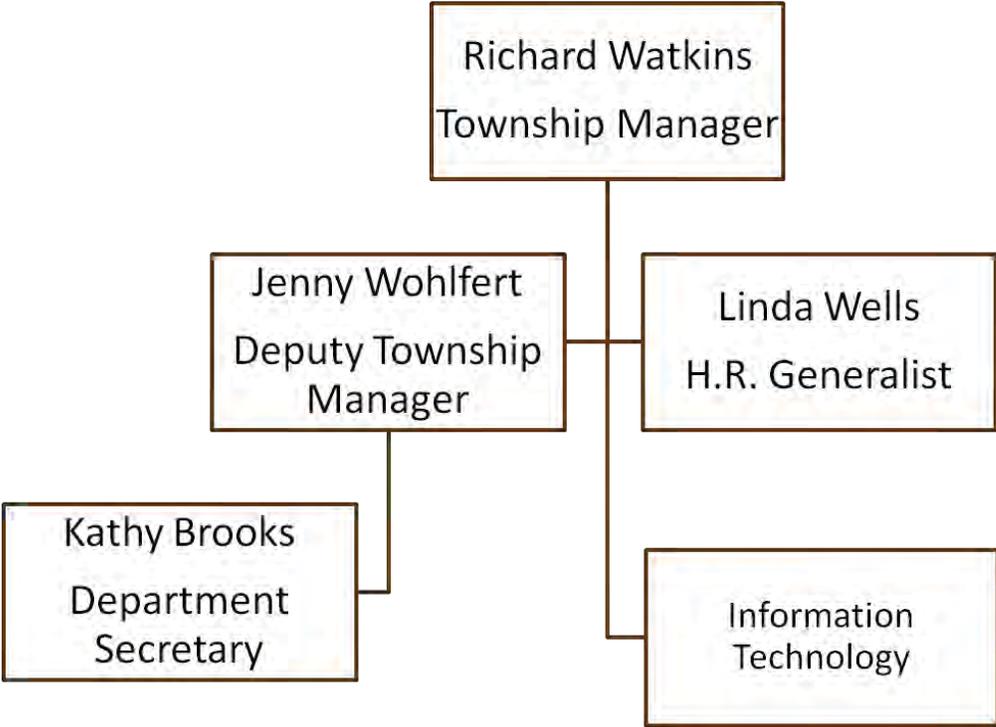
Summary				
Personnel Services	79,862	82,467	82,227	82,208
Services	2,292	2,650	3,400	3,400
Education & Training	1,305	1,255	2,000	2,000
Total Trustees Activity	83,459	86,372	87,627	87,608





MANAGER'S OFFICE FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

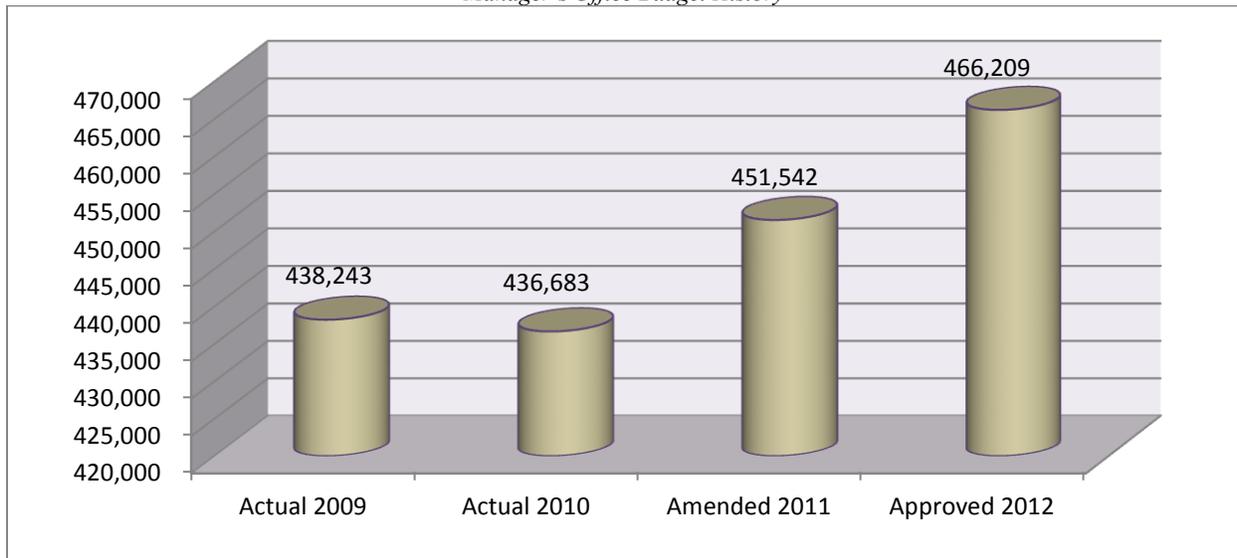
MANAGER'S OFFICE

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:

Key Responsibilities:

- Ensure all laws and Township ordinances are enforced.
- Provide leadership, coordination, and administrative support to the Township departments.
- Work to achieve the Township's mission and goals.
- Identify key priorities and establish management procedures that will further develop and effectively utilize Township resources.
- Hire the most qualified employees, using selection methods based on merit and equal opportunity.
- Keep the lines of communication open among residents, businesses, and municipal government.
- Promote Township government services and events through various media, so that the public is more aware of said services and events.
- Listen to the needs and concerns of the community, and route its desires to the Township Board.
- 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.
- Prepare and administer the annual budget under policies formulated by the Township Board.
- Develop and implement all personnel policies for the Township.

Manager's Office Budget History



Both the Information Technology Activity and the Economic Development Activity are an integral part of the Manager's Office. The goals for the EDC Activity are under the umbrella of the Manager's Office.

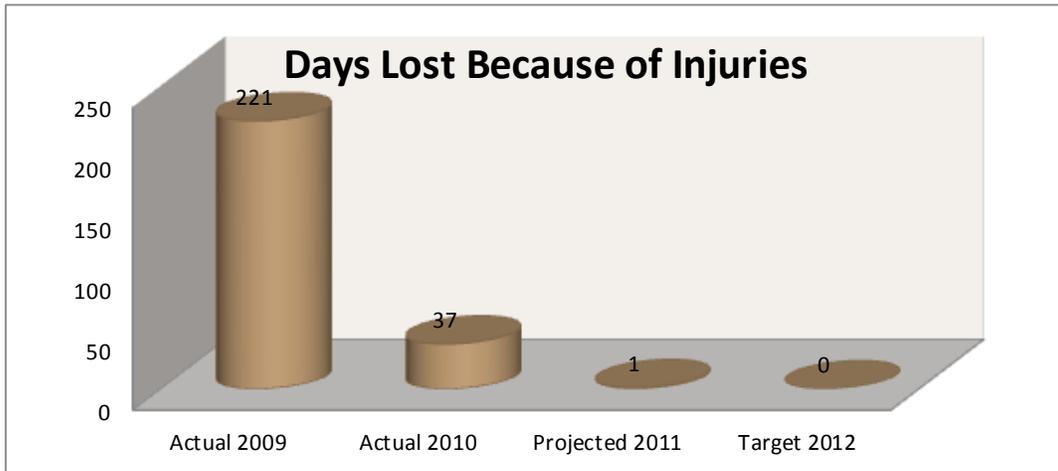
DELTA TOWNSHIP

2012 Performance Objectives:

- Reduce workers’ compensation injuries and thereby reduce the number of days lost due to injuries. *(Strategic Plan Goal #4)*
- Increase overall training hours per FTE in the areas of skill set, customer service, and certification. *(Strategic Plan Goal #4)*
- 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. *(Strategic Plan Goal #4)*
- Ensure quality service delivery despite declining revenues by identifying new revenues, eliminating inefficient programs, establishing long-term service polices, and promoting economic development and redevelopment. *(Strategic Plan Goals #2 and #3)*
- Continue active participation in local and regional business groups and economic development entities. *(Strategic Plan Goal #3)*
- Actively utilize the Township’s website and GIS economic development section to actively market the Township’s available properties and benefits. *(Strategic Plan Goal #2)*

Performance Indicators	2009	2010	As of June 2011	Target 2012
Number of on-the-job injuries	18	12	8	0
Number of days lost due to injuries	221	40	0	0
Training hours per FTE	11.59	16	23.83	18
Number of participants in the flexible spending plan	63	72	70	0
Number of participants in the health savings plan	0	0	0	75
Number of FT employees waiving health insurance coverage	8	10	10	12
Full-time employees turnover rate (excluding retirements)	2%	2%	0%	0%
Number of FT employees hired	1	4	2	2
Percentage of minorities in the work force	8%	7%	8%	10%
Board Agenda Packets	26	33	17	36
Manager’s Newsletter	46	48	24	50
Delta Township magazines/brochures	13	8	8	8
Percentage of operation costs to General Fund total budget	3.0%	3.0%	2.9%	3.0%

DELTA TOWNSHIP



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	303,147
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.	8,483
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	23,840
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	436
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	42,197
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	6,420
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.	38,666
728 Office Supplies	2,500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
729	Photo Copies	4,000
730	Postage	1,500
731	Publications	1,800
	MTA & MML directories	350
	ICMA publications	500
	Personnel related publications	950
740	Operating Supplies	1,500
	Charges for supplies that cannot be assigned as office supplies.	
806	Contractual Services	10,000
852	Telephone	2,100
	Internet	500
	Cell phone	1,240
	Long Distance-TDS & Air Card	360
861	Auto Allowance/Mileage	5,000
	Automobile allowance pursuant to existing employment contract.	
	Township Manager	4,800
	Other travel	200
903	Printing	500
957	Education & Training	1,500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
959	Membership & Dues	2,120
	ICMA	900
	MLGMA	220
	IPMA & SHR	500
	Other	500
960	Meetings, Conferences & Seminars	8,000
	ICMA	2,500
	MML	1,000
	MLGMA	3,000
	Other	1,500
970	Capital Outlay	2,500
	Proposed expenses for equipment as may be required during FY 2012.	
TOTAL		<u><u>466,209</u></u>

DELTA TOWNSHIP

MANAGER'S OFFICE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

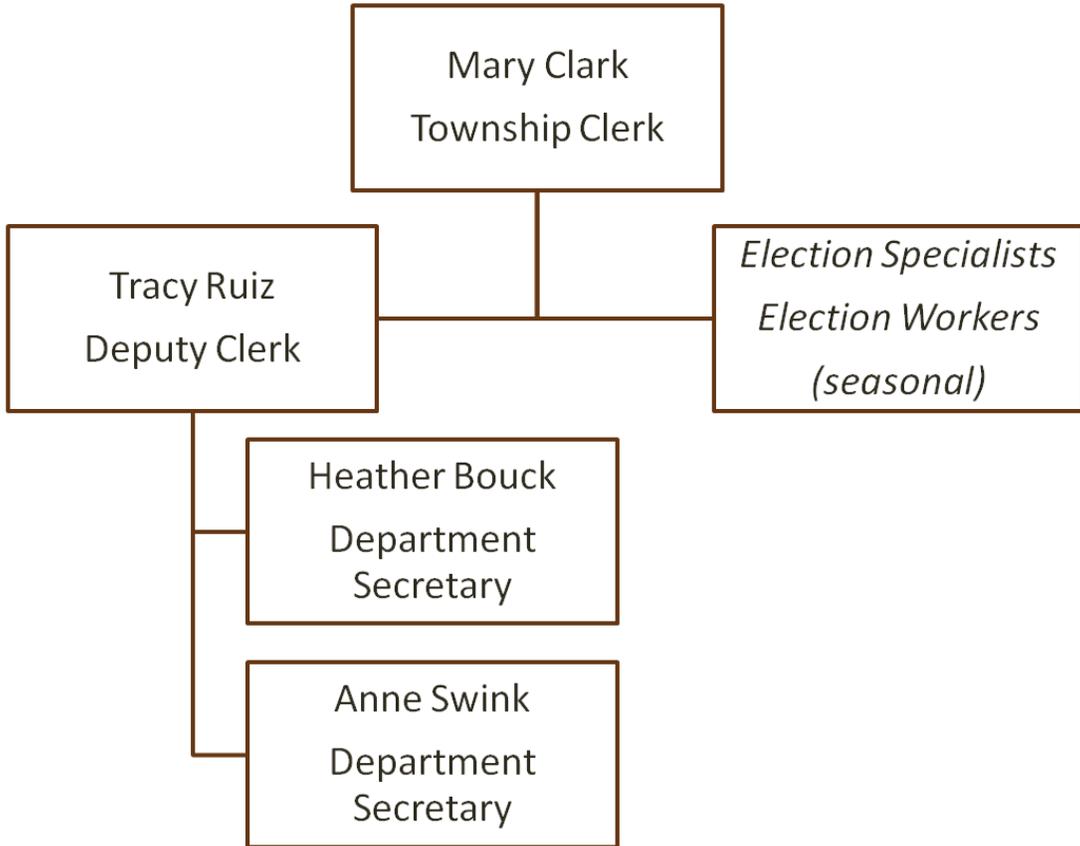
Manager's Office - 172

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	276,423	291,270	292,812	303,147
703 Salaries & Wages - Temporary	6,732	6,483	-	-
706 Salaries & Wages - Longevity	7,315	7,468	8,207	8,483
715 F.I.C.A.	21,558	22,272	23,028	23,840
717 Worker's Comp. Insurance	363	631	508	436
719 Health Insurance	47,156	31,419	40,300	42,197
720 Life, Dental & LTD Insurance	6,109	5,747	6,202	6,420
721 Pension	36,213	35,768	37,294	38,666
728 Office Supplies	8,882	1,285	3,000	2,500
729 Photo Copies	3,553	3,460	6,000	4,000
730 Postage	1,138	1,520	1,000	1,500
731 Publications	1,640	619	1,800	1,800
740 Operating Supplies	1,197	967	2,000	1,500
806 Contractual Services	1,841	6,311	10,000	10,000
852 Telephone	2,217	2,119	2,100	2,100
861 Auto Allowance/Mileage	5,000	4,980	5,000	5,000
903 Printing	-	-	500	500
957 Education & Training	85	430	1,500	1,500
959 Memberships & Dues	1,423	2,540	2,120	2,120
960 Meetings, Conf. & Seminars	7,155	6,146	5,500	8,000
970 Capital Outlay	2,245	5,248	2,500	2,500
Total Manager's Office	<u>438,245</u>	<u>436,683</u>	<u>451,371</u>	<u>466,209</u>
<i>Total FTEs</i>	4.5	4.0	4.0	

Summary				
Personnel Services	401,869	401,058	408,351	423,189
Supplies	16,410	7,851	13,800	11,300
Services	9,058	13,410	17,600	17,600
Insurance				-
Education & Training	8,663	9,116	9,120	11,620
Capital Outlay	2,245	5,248	2,500	2,500
Total Manager's Office	<u>438,245</u>	<u>436,683</u>	<u>451,371</u>	<u>466,209</u>

CLERK'S OFFICE FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

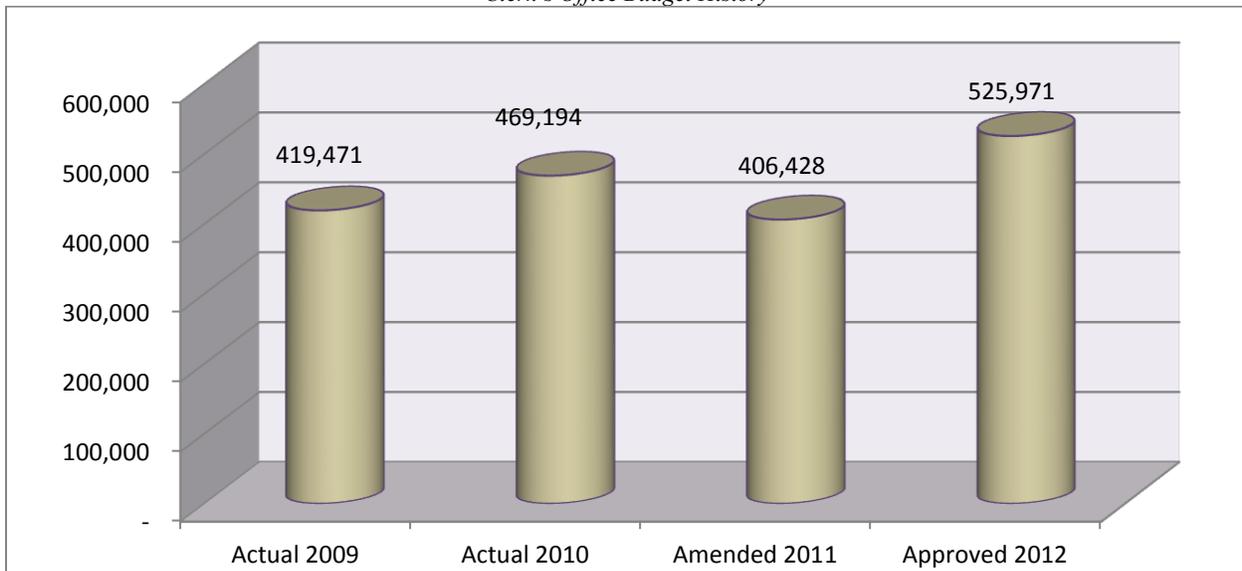
CLERK'S OFFICE

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. Clerk's Office staff also processes the issuance of all vending, firework display, and going out of business permits, amusement and entertainment licenses. The Clerk's Office is the designated archivist, and recipient of permanent township documentation, which include vehicle records, permanent township records, Code of Ordinances, voter registration records, resolutions, and Township Board meeting minutes. 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 into cemeteries.

Key Responsibilities:

- Provide accurate and efficient recordkeeping, and incorporate use of document scanning to streamline programs and records to make available to all township staff.
- Facilitate efficient management of the election process, by keeping abreast of proposed and current federal and state legislation, and any new technological developments, or law changes that are required to be implemented relating to the election process.
- 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



2012 Objectives

1. 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 the retention schedule adopted by the Township Board. (*Strategic Plan Goal #2*)

DELTA TOWNSHIP

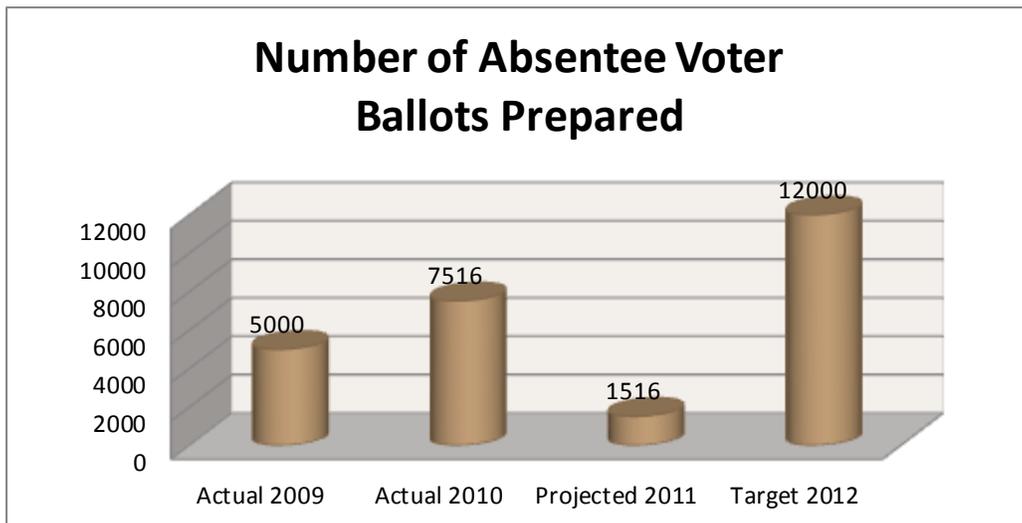
2. To provide and distribute request forms to affected voters through mail, Township and Secretary of State web sites, and the Township’s quarterly magazine. Also, dispense forms to all affected voters eligible by law to be added to the Permanent Absent Voters List. (*Strategic Plan Goals #2 and #3*)

Performance Indicators	2009	Actual 2010	As of June 30, 2011	Target 2012
Township Board Minutes and Resolutions Scanned & Indexed	234	114	19 Meetings 104 Resolutions	36 Meetings 200 Resolutions
*Licenses Issued (Vendor, Coin-operated, Amusement, Entertainment, etc.)	23	7	5	8
Elections Conducted	2	2	0	3
New Voter Registrations/Changes Processed & Cancellations	4,742	6,317	3,326	9,000
Absentee Voter Ballots Prepared	5,556	7,509	0	12,000
**Number of Registered Voters	24,000	23,952	23,690	24,000
***Election Chairman & Inspector Classes	6	28	0	32
Total Voters Per Year/All Elections	5,682	21,042	0	28,000
Election Inspector Costs	\$20,349	\$47,119	0	55,000
Election Inspector Cost per Election	\$10,174	\$23,559	0	25,000
Percentage of operation costs to General Fund total budget	2.5%	3.1%	2.7%	3.4%

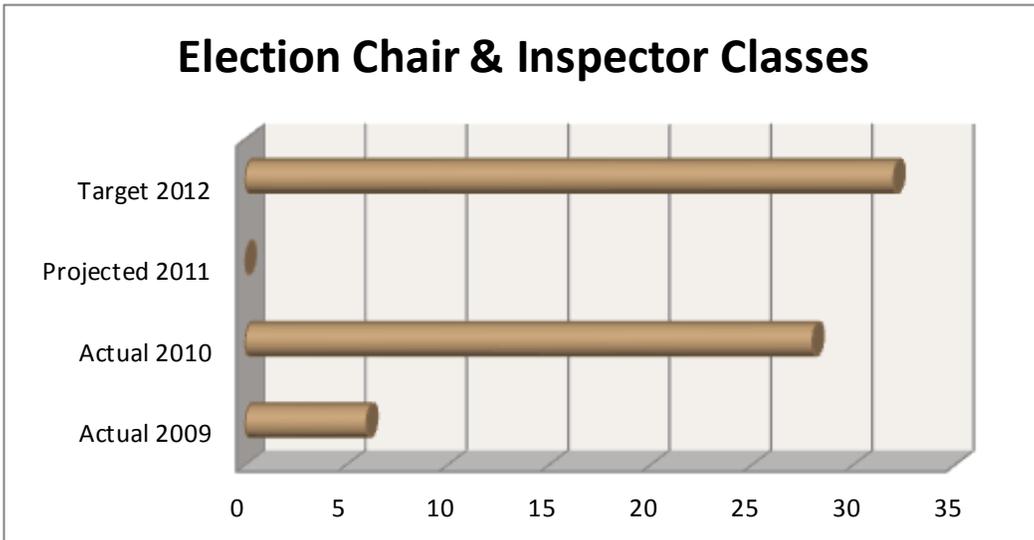
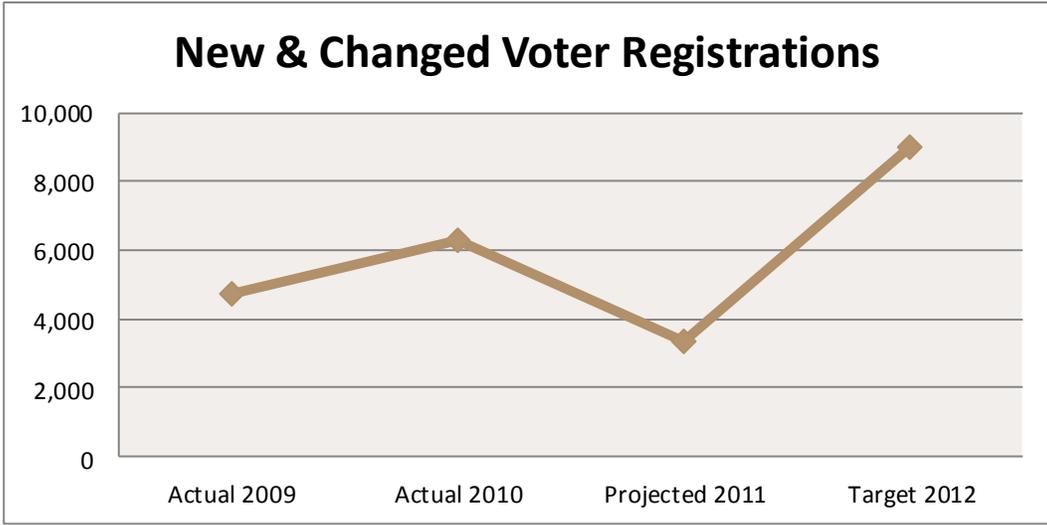
* Licenses will decrease in 2010 due to the repeal of Chapter 3 - Article II Bowling Alleys and Pool Tables and Article III Coin-Operated Amusement Devices. Only Vendor Licenses remain in 2010.

**The Clerk’s Office must estimate ballots for voter turnout each scheduled election whether federal, state, local, school, or proposal/millage requests on ballot.

***Election Inspector Classes offered doubled in the amount projected for 2010 due to implementation of the Electronic Poll Book Computer in the precincts. We continue to train additional individuals for EPB.



DELTA TOWNSHIP



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	213,454
703 Salaries & Wages - Temporary	7,000
704 Salaries & Wages - Overtime Overtime will be required by staff during all 3 anticipated 2012 elections.	22,000
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	2,470
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	17,054
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	327
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	36,068
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,516

DELTA TOWNSHIP

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

		<u>Board Approved</u>
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.	27,682
728	Office Supplies	10,000
729	Photo Copies	3,500
730	Postage Expense for postage; most is directly related to elections and additional expense for redistricting in 2012.	25,000
731	Publications Includes the purchase of publications used in the performance of department responsibilities.	500
742	Election Supplies	12,000
806	Contractual Services	83,600
	Election Workers (3 Election)	81,000
	Recodification	2,600
852	Telephone	1,900
861	Auto Allowance/Mileage	500
901	Advertising The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required.	40,000
903	Printing	2,500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	Costs associated with professional printing brochures, note & ID cards.	
933	Repair & Maintenance Services - Equipment Funds earmarked for repairs to computers, printers, annual fees, license contracts, maintenance contracts, etc.	3,000
957	Education & Training Clerk certification program.	1,000
958	Recording Costs An average of the amount used for recording documents such as easements and deeds.	400
959	Membership & Dues	500
960	Meetings, Conferences & Seminars	2,000
	MTA Annual Conference	1,000
	Michigan Clerk's Association Conference	1,000
970	Capital Outlay	6,000
	Printer replacement	1,000
	Automark purchase	5,000
TOTAL		<u><u>525,971</u></u>

DELTA TOWNSHIP

CLERK'S GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

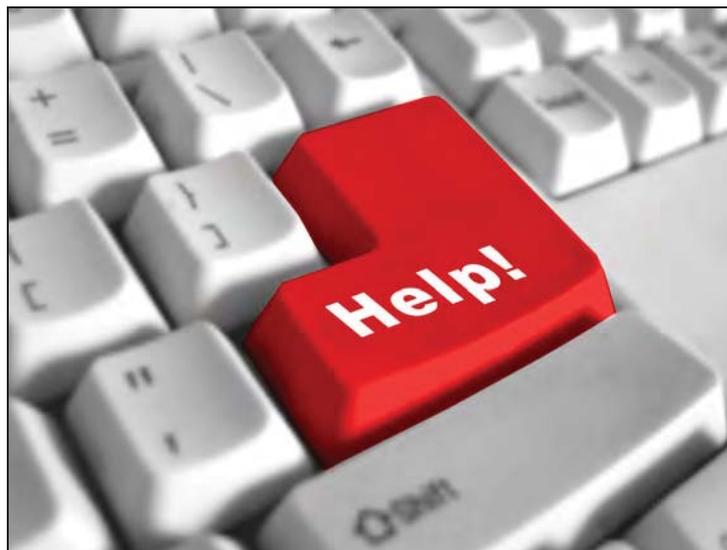
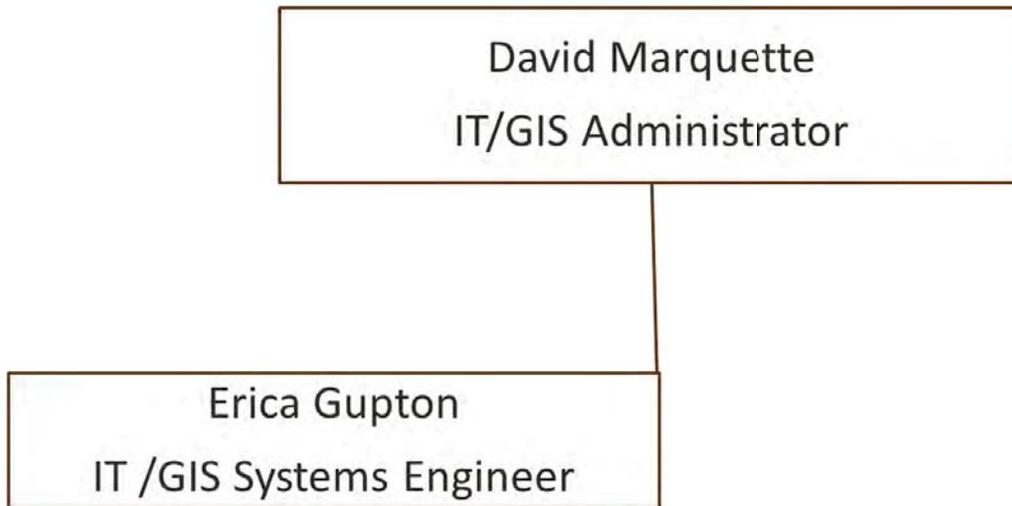
Clerk's Office - 215

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	201,622	212,119	210,725	213,454
703 Salaries & Wages - Temporary	1,216	2,573	5,000	7,000
704 Salaries & Wages - OT	9,859	9,987	5,000	22,000
706 Salaries & Wages - Longevity	1,780	2,422	2,422	2,470
710 Fees & Per Diem	1,650	300	1,500	-
715 F.I.C.A.	16,479	17,097	16,994	17,054
717 Worker's Comp. Insurance	274	528	406	327
719 Health Insurance	43,061	30,367	39,596	36,068
720 Life, Dental & LTD Insurance	7,402	6,978	7,359	7,516
721 Pension	22,454	31,275	27,340	27,682
728 Office Supplies	20,376	14,496	12,000	10,000
729 Photo Copies	2,009	3,449	1,500	3,500
730 Postage	19,275	18,644	12,000	25,000
731 Publications	-	451	500	500
740 Operating Supplies	7,363	4,845	7,500	-
742 Election Supplies		11,138	-	12,000
745 Misc. - Greener Delta Event		-	-	-
806 Contractual Services	22,320	55,528	15,600	83,600
852 Telephone	1,840	1,711	1,900	1,900
861 Mileage	220	358	500	500
901 Advertising	18,206	40,446	32,000	40,000
903 Printing	1,077	-	2,000	2,500
933 R & M Services - Equipment	50	1,030	500	3,000
957 Education & Training	699	575	1,000	1,000
958 Recording Costs	855	383	1,000	400
959 Memberships & Dues	724	385	550	500
960 Meeting, Conf. & Seminars	2,243	1,981	2,000	2,000
970 Capital Outlay	-	128	2,000	6,000
Total Clerk's Office	<u>403,054</u>	<u>469,194</u>	<u>408,892</u>	<u>525,971</u>
<i>Total FTEs</i>	4.0	4.0	4.0	

Summary				
Personnel Services	305,797	313,646	316,342	333,571
Supplies	49,023	53,023	33,500	51,000
Services	43,713	99,073	52,500	131,500
Education & Training	4,521	3,324	4,550	3,900
Capital Outlay	-	128	2,000	6,000
Total Clerk's Office	<u>403,054</u>	<u>469,194</u>	<u>408,892</u>	<u>525,971</u>

INFORMATION TECHNOLOGY FY 2012 BUDGET

ORGANIZATION CHART



INFORMATION TECHNOLOGY

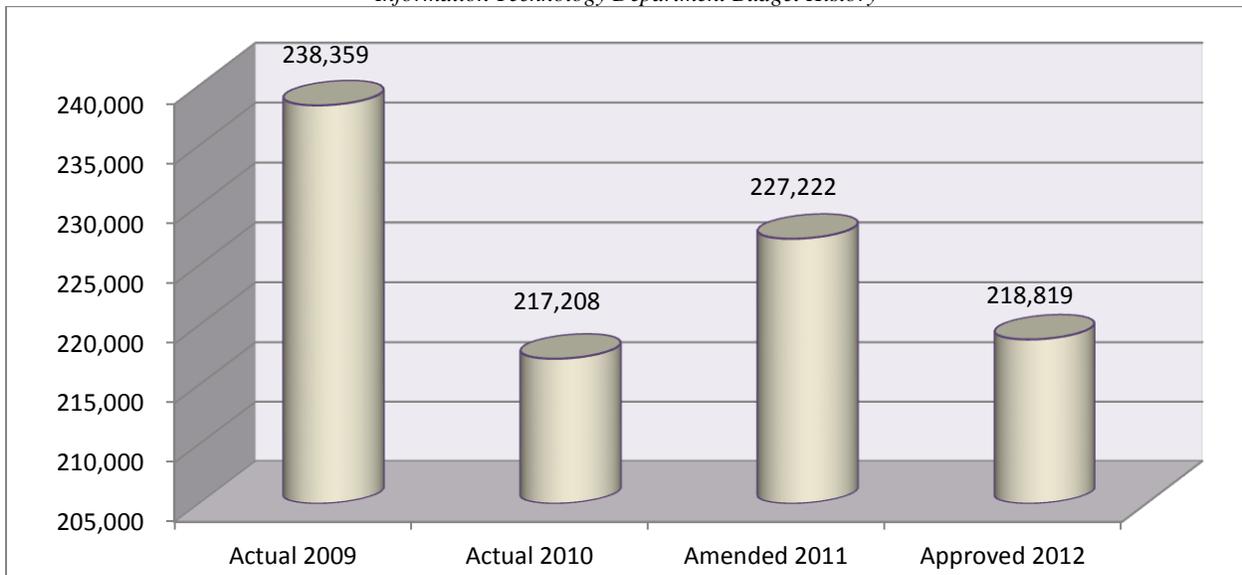
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term 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.

Key Responsibilities:

- Provide citizens, visitors, current and potential township businesses more enhanced access to township GIS data through friendly web driven portals.
- Respond to the needs of end-users in a timely and pleasant manner.
- Share query solutions with end-users to encourage self-reliance whenever appropriate.
- Collaborate with all departments to ensure state-of-the-art status on all computer systems.
- 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.

Information Technology Department Budget History



2012 Objectives

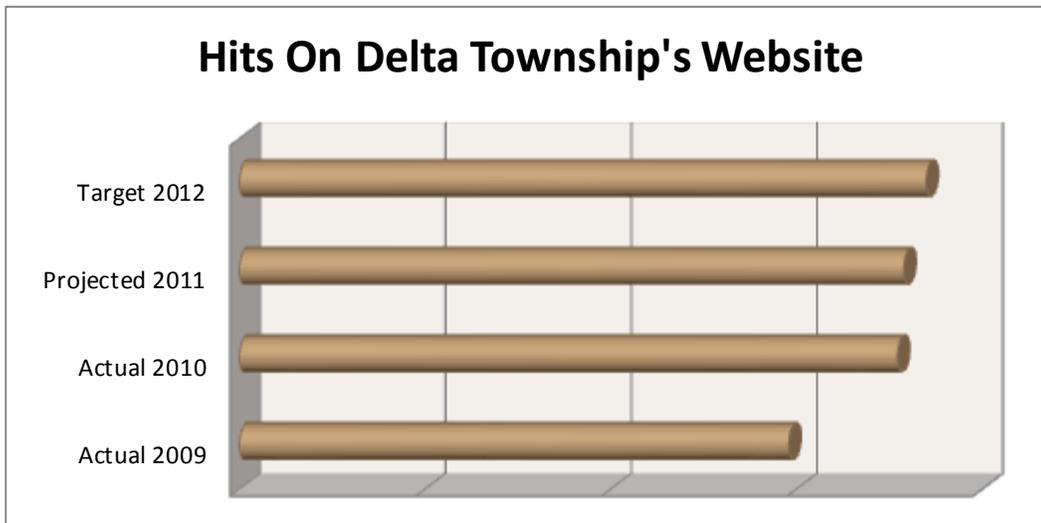
1. To increase the effectiveness of the Township website by providing more access to resources that otherwise were restricted to citizens who physically come to the township hall. (*Strategic Plan Goal #2*)
2. Continue to increase the overall efficiency of the Township by utilizing the Township Digital Document Management System. (*Strategic Plan Goal #2*)

DELTA TOWNSHIP

3. Further Thin Client installations throughout the township.

Performance Indicators	2009	Actual 2010	Projected 2011	Target 2012
Number of hits on township website	148,035	162,839	170,980	188,078
Number of hits on GIS.deltami.gov	12,225	15,000	13,447	14,792
Number of documents scanned	18,784	19,200	17,280	18,080
Number of scanned pages	216,053	113,500	102,150	110,365

Performance Indicators/Efficiencies	2011*	2012*
Workstation hardware platforms supported (Dell, HP, Acer, Toshiba, Fujitsu)	5	5
Server hardware platforms supported (Dell, HP, Server 2003, Server 2008)	4	4
Application programs supported	78	78
Help Desk Calls Received	300	250
Computer workstations & laptops supported	130	135
Physical servers supported	8	6
Virtual servers supported	11	16
Virtual desktops supported	10	12
Firewalls supported	3	3
Staff hours spent supporting elections	10	25
Percent of Help Desk calls resolved within 8 hours	90%	90%
Percent of network down time	0.002%	0.002%
*Estimates		



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	114,340
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.	1,658
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	8,874
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	164
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	16,784
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	2,781
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.	13,818
740 Operating Supplies Charges for supplies that cannot logically be assigned as office supplies.	5,000

DELTA TOWNSHIP

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

		Board Approved
		<u>33,000</u>
806	Contractual Services	
	This item represents charges for external services, such as software support, studies, etc.	
	Comcast Internet	2,400
	Corecom Domain	300
	General Code-Laserfiche	3,650
	ESRI	8,000
	GSA-.gov website domain	150
	Microsoft licenses	#####
	Server Licenses	3,500
	Other	5,000
852	Telephone	1,700
	Internet	500
	Cell phone	1200
959	Membership & Dues	200
960	Meetings, Conferences & Seminars	2,500
970	Capital Outlay	18,000
	Proposed expenses for equipment as may be required during FY 2012.	
TOTAL		<u><u>218,819</u></u>

DELTA TOWNSHIP

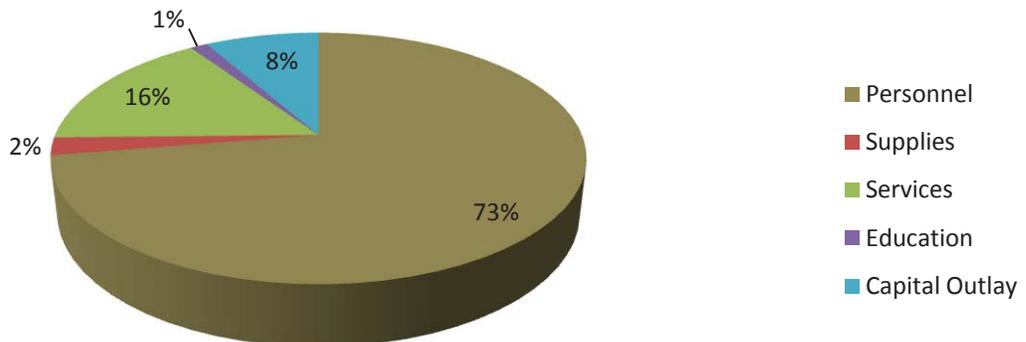
**IT GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:**

Information Technology - 228

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	107,459	112,614	112,099	114,340
706 Salaries & Wages - Longevity	-	1,210	1,210	1,658
715 F.I.C.A.	7,865	8,718	8,668	8,874
717 Worker's Comp. Insurance	129	233	199	164
719 Health Insurance	13,808	10,965	14,868	16,784
720 Life, Dental & LTD Insurance	2,365	2,311	2,730	2,781
721 Pension	13,525	13,509	13,548	13,818
740 Operating Supplies	11,439	2,416	6,000	5,000
806 Contractual Services	27,904	46,766	33,000	33,000
852 Telephone	1,571	1,642	1,700	1,700
959 Membership & Dues	-	-	200	200
960 Meetings, Conferences, Seminars	4,448	2,152	3,000	2,500
970 Capital Outlay	47,845	14,672	30,000	18,000
Total Information Technology	238,359	217,208	227,222	218,819
<i>Total FTEs</i>	1.5	1.5	1.5	

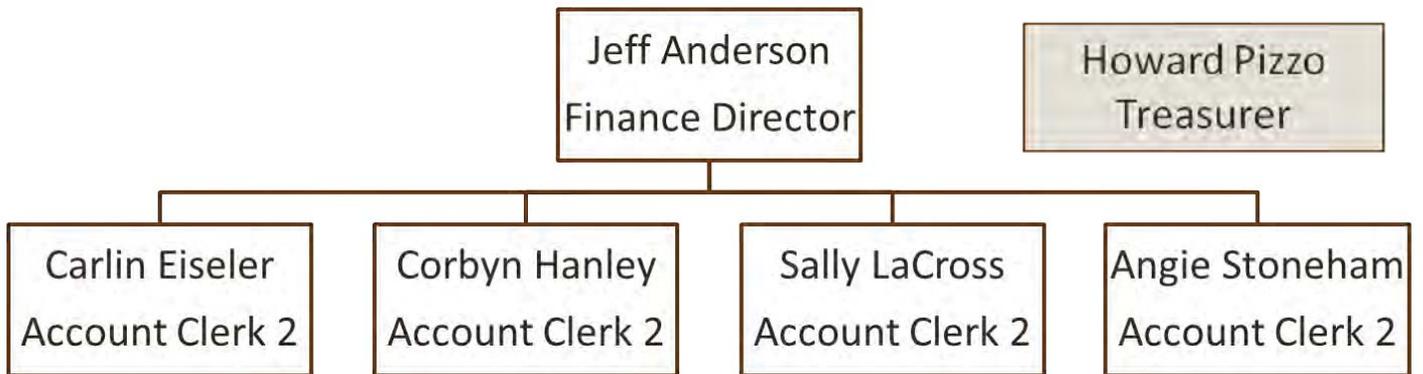
Summary				
Personnel Services	145,151	149,560	153,322	158,419
Supplies	11,439	2,416	6,000	5,000
Services	29,475	48,408	34,700	34,700
Insurance	-	-	-	-
Education & Training	4,448	2,152	3,200	2,700
Capital Outlay	47,845	14,672	30,000	18,000
Total Information Technology	238,359	217,208	227,222	218,819

2012 Expenditure Summary



ACCOUNTING DEPARTMENT FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

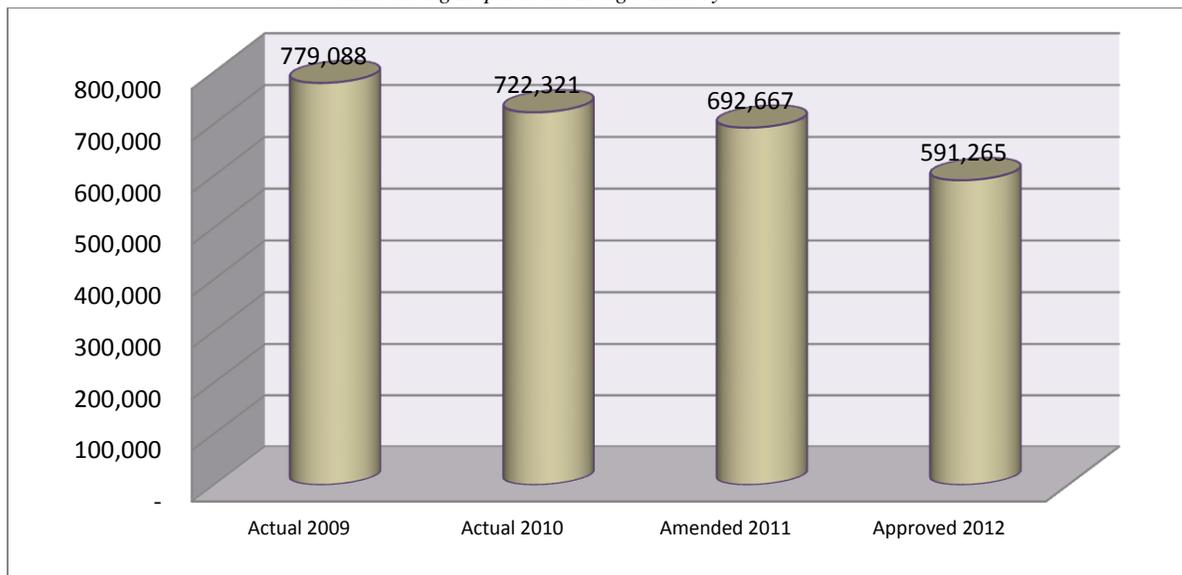
ACCOUNTING/TREASURER'S DEPARTMENT

The Accounting/Treasurer's Department is responsible for the preparation of utility bills and receipting payments, preparation of payrolls 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. This department is 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.

Key Responsibilities

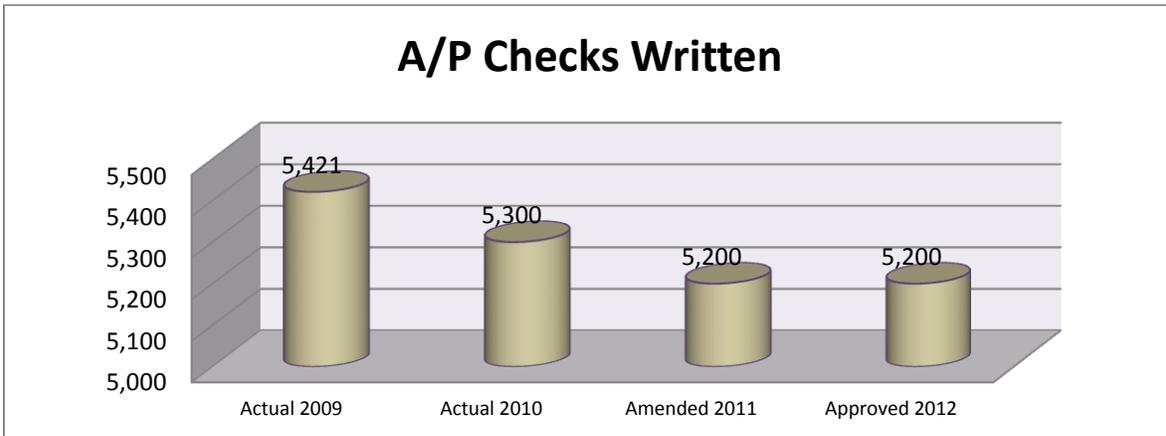
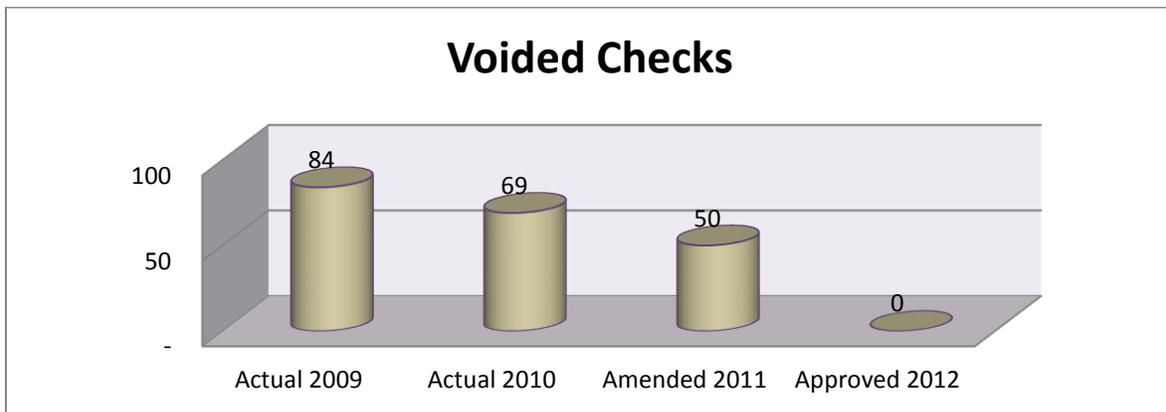
- To assist in developing and implementing programs to reduce costs, increase revenues, and add efficiencies.
- To effectively administer tax programs in accordance with all applicable laws.
- To administer cash management programs with the goal of decreasing costs and increasing earnings.
- To participate 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.

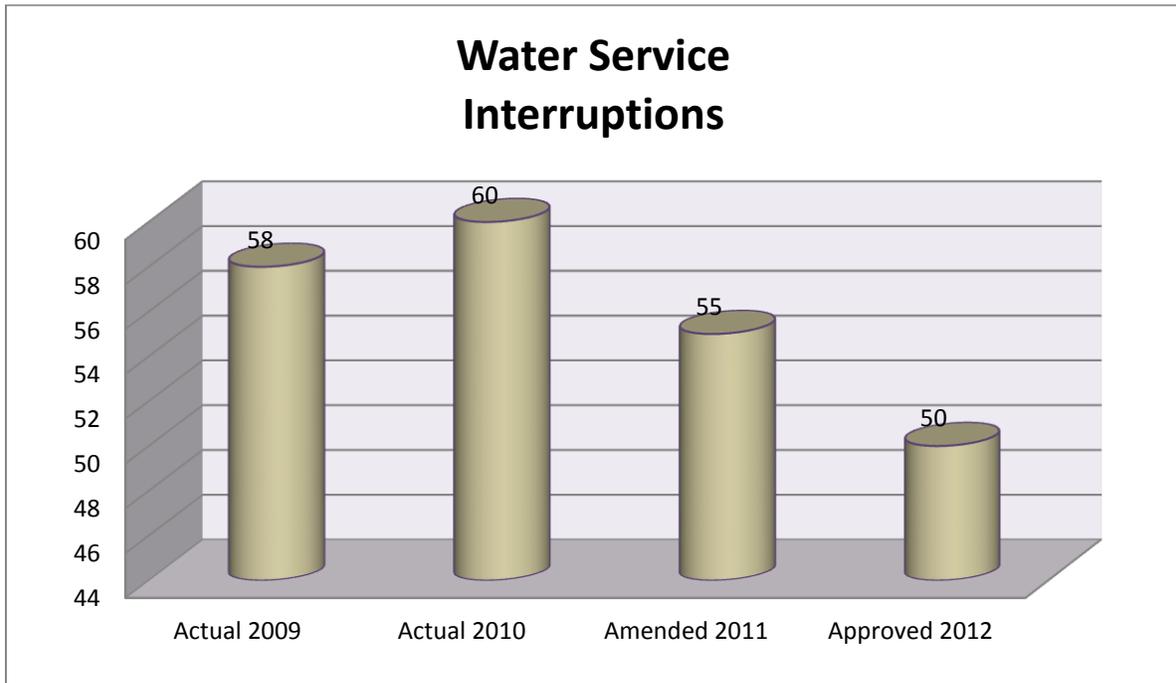
Accounting Department Budget History



DELTA TOWNSHIP

	2009	Actual 2010	Projected 2011	2012 Recommendation
Number of Voided Checks	104	85	80	78
Number of A/P Checks Written	5,669	5,493	5,152	4,950
Number of Monthly Water Service Interruptions	58	56	54	52
Percentage of Payroll Direct Deposits	85%	98%	99%	99%
Percentage of month/year bank reconciled within 30 days	83%	75%	75%	92%





2012 Objectives

1. Reconcile all bank accounts within 15 days of month end.
2. Reduce the number of monthly water service interruptions by 10%.

DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	299,762
Budget amount represents the salaries for authorized positions and the elected Treasurer.	
704 Salaries & Wages - Overtime	1,500
Overtime occurs during periods of peak activity such as tax collection, annual audit and utility billing. Every effort is made to minimize overtime.	
706 Salaries & Wages - Longevity	4,439
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.	23,271
The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	
717 Worker's Compensation	436
The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	
719 Health Insurance	57,166
Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	
720 Life, Dental & LTD Insurance	8,979
Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	
721 Pension	37,937
Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	

DELTA TOWNSHIP

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

		<u>Board Approved</u>
728 Office Supplies		7,500
	Toner, envelopes, check stock, misc.	
729 Photo Copies		1,000
	Charges for use of central copiers within the Township and for paper used by the department.	
730 Postage		21,000
	Tax Bills	13,000
	Checks, invoices, and other correspondence	8,000
731 Publications		800
803 Audit Fees		12,000
	P.A. 2 of 1968 requires that the Township conduct an annual audit.	
806 Contractual Services		24,900
	Loomis Armored Service	3,400
	BS & A Software support	13,500
	Bank fees	8,000
852 Telephone		1,500
861 Auto Allowance/Mileage		300
933 Repair & Maintenance - Equipment		1,200
	Funds budgeted for items such as office machine repairs, including computers and printers.	
957 Education & Training		1,400
	Staff software training.	
958 Recording Costs		500
	Funds to provide for Jeopardy assessments.	

DELTA TOWNSHIP

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

		<u>Board Approved</u>
959	Membership & Dues	600
	APT US & C	200
	GFOA	250
	MGFOA	80
	MMTA	70
960	Meetings, Conferences & Seminars	2,775
	MMTA Fall	800
	MMTA Winter	125
	MGFOA Spring	150
	MML Conference (Treasurer)	300
	GFOA National Conference	1,400
963	Miscellaneous	300
	Unexpected expenses that cannot be logically assessed to another account code.	
964	Refunds & Rebates	50,000
	This account is provided for refunds of taxes as ordered by Michigan Tax Tribunal or other authority.	
970	Capital Outlay	2,000
	Printer replacement.	
TOTAL		<hr/> 561,265 <hr/>

DELTA TOWNSHIP

ACCOUNTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

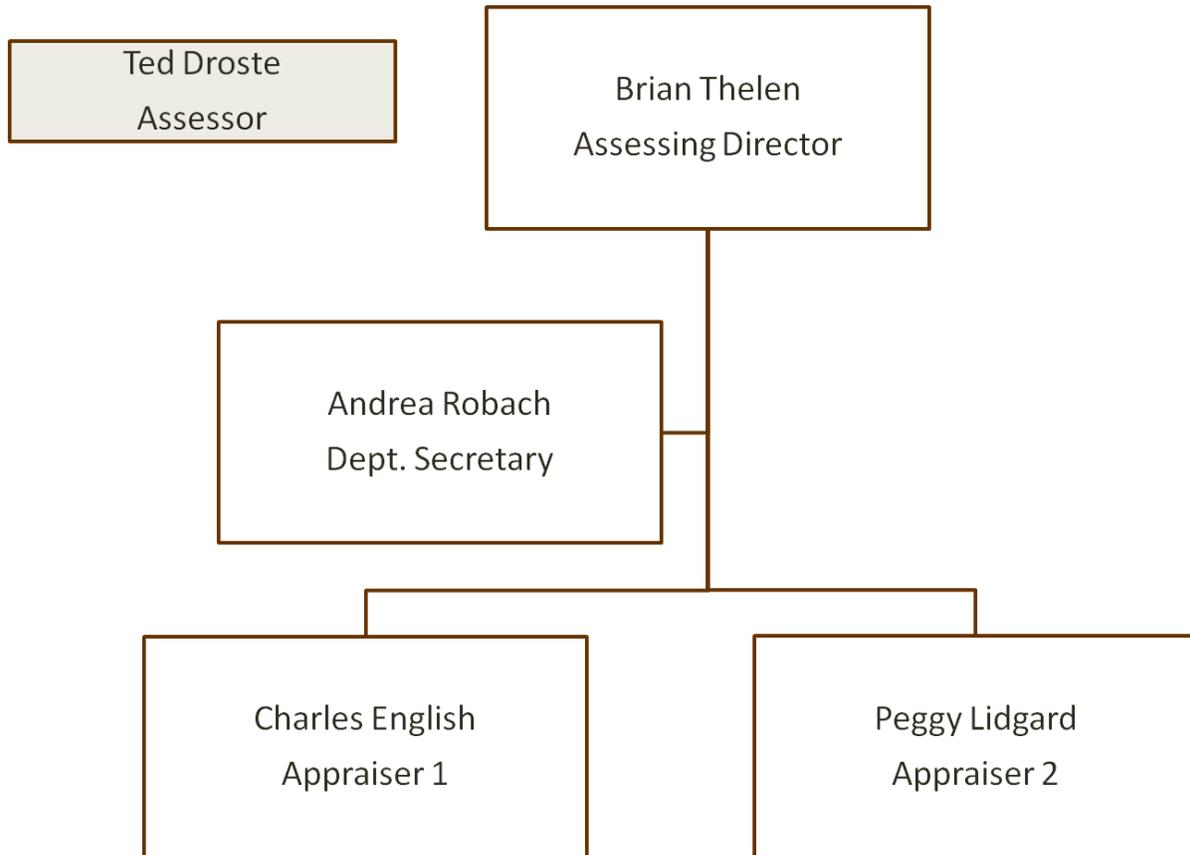
Accounting Department - 253

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	287,583	287,200	292,244	299,762
703 Salaries & Wages - Temporary	6,329	923	2,000	-
704 Salaries & Wages - OT	-	4,351	1,500	1,500
706 Salaries & Wages - Longevity	2,333	21,543	4,352	4,439
715 F.I.C.A.	22,163	597	22,690	23,271
717 Worker's Comp. Insurance	363	39,495	530	436
719 Health Insurance	51,777	8,298	48,661	57,166
720 Life, Dental & LTD Insurance	7,813	36,773	8,782	8,979
721 Pension	35,424	7,239	37,008	37,937
728 Office Supplies	7,765	963	9,000	7,500
729 Photo Copies	793	19,328	1,000	1,000
730 Postage	21,723	119	23,000	21,000
731 Publications	-	-	800	800
803 Audit Fees	15,476	11,800	13,000	12,000
806 Contractual Services	15,500	23,992	24,250	24,900
852 Telephone	771	751	1,000	1,500
861 Mileage	139	36	400	300
933 R & M Services - Equipment	-	-	1,500	1,200
957 Education & Training	831	3,162	1,600	1,400
958 Recording Costs	-	14	500	500
959 Memberships & Dues	542	527	600	600
960 Meetings, Conf. & Seminars	3,014	803	2,450	2,775
963 Miscellaneous - Other	121	402	300	300
964 Refunds & Rebates	17,130	84,015	50,000	50,000
970 Capital Outlay	-	26,490	2,000	2,000
999 Appropriations-Transfer Out	281,500	143,500	143,500	30,000
Total Accounting Department	<u>779,088</u>	<u>722,321</u>	<u>692,667</u>	<u>591,265</u>
<i>Total FTEs</i>	6.0	6.0	5.5	

<i>Summary</i>				
Personnel Services	413,784	406,419	417,767	433,490
Supplies	30,401	20,812	34,100	30,600
Services	31,885	36,579	40,150	39,900
Education & Training	4,387	4,506	5,150	5,275
Refunds & Rebates	17,130	84,015	50,000	50,000
Transfers Out	281,500	143,500	143,500	30,000
Capital Outlay	-	26,490	2,000	2,000
Total Accounting Dept.	<u>779,088</u>	<u>722,321</u>	<u>692,667</u>	<u>591,265</u>

ASSESSING DEPARTMENT FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

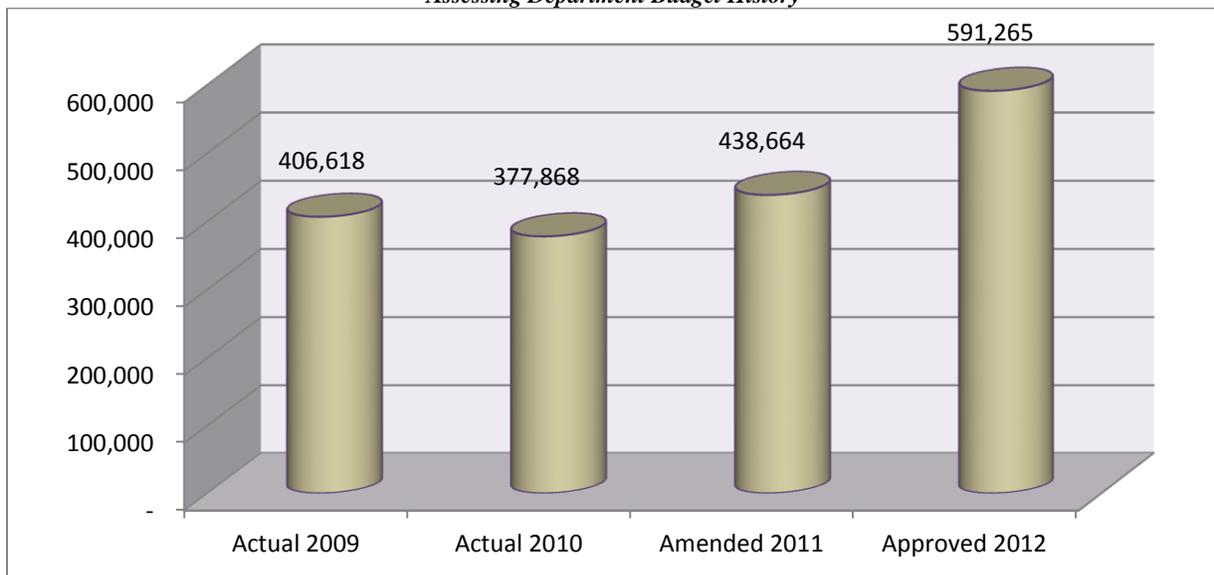
ASSESSING DEPARTMENT

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

Key Responsibilities

- Provide an accurate and equitable assessment annually for residential, commercial, industrial, and personal property.
- Provide accurate and timely implementation of Primary Residence Exemption requests.
- Proactively inform taxpayers, residents, and potential investors of new or pertinent assessment information.
- Meet and/or exceed all State Tax Commission requirements.

Assessing Department Budget History



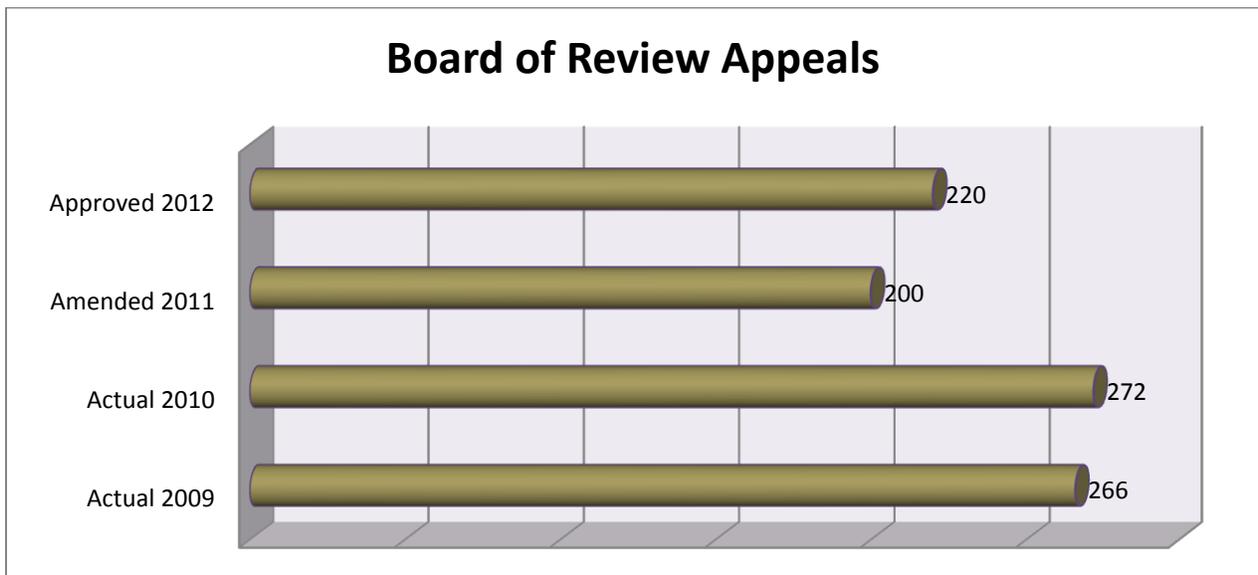
2012 Objectives

1. Continue to perform 2,000 data verification inspections per year, of all residential properties, to stay in accordance with the State Tax Commission guidelines. (*Strategic Plan Goal #4*)
2. Continue to provide excellent customer service by providing accessibility to accurate property information through the online assessing database, as well as one-on-one interaction. (*Strategic Plan Goals #2 and #3*)

DELTA TOWNSHIP

3. Beginning in 2009, Delta contracted with the City of Grand Ledge to provide assessing services and will include their work into Delta's schedule. (*Strategic Plan Goals #2 and #3*)

Performance Indicators	2009	2010	As of June 30, 2011	Target 2012
Number of Board of Review Appeals	266	272 (Delta & Grand Ledge)	181 Delta 70 Grand Ledge	170 Delta 50 Grand Ledge
Number of Property Transfer Affidavits	642	776 (Delta & Grand Ledge)	258 Delta 58 Grand Ledge	500 Delta 200 Grand Ledge
Data Verification Inspections – Delta	2,000	500	428	2000
Data Verification Inspections – Grand Ledge	0	2,400	97	100
Number of Hits for On-Line Assessing Database	76,732	165,308	41,186	120,000
Percentage of Operation costs to General Fund Total Budget	2.1%	2.4%		2.5%



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	265,942
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	5,563
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	20,770
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	1,603
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	54,666
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,641
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	28,711
728 Office Supplies	1,800
729 Photo Copies	800
730 Postage	6,000

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	This account is for postage and mailing service company charges to mail personal property statements, change of assessment notices along with general mailings.	
731	Publications	2,200
	Assessors Manual update	500
	Reference texts for IAAO	500
	Greater Lansing Board of Realtors comp books	1,200
740	Operating Supplies	400
	Charges for supplies that cannot logically be assigned as office supplies.	
806	Contractual Services	70,000
	External services such as appraisals or fees related to property tax appeals. Property tax appeals have increased in the last 2 years and this account has increased to reflect that.	
852	Telephone	500
862	Gasoline	1,500
863	Vehicle Maintenance	1,000
	Funds to cover costs of routine maintenance for 2 Twp. vehicles.	
903	Printing	3,900
	Monies for printing of assessing notices, ppt statements, inserts, and tax related mailings as may be needed.	
934	Repair & Maintenance - Other	9,500
	APEX Sketching	1,500
	BS&A Assessing Software	3,000
	BS&A Internet Services	5,000
957	Education & Training	3,000
	MI Assessors Assoc. cont. education for 4 employees.	

DELTA TOWNSHIP

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

		Board Approved
959	Membership & Dues	2,050
	State Assessors Board	450
	Michigan Assessors Association	325
	Mid-Michigan Assessors Association	75
	International Association of Assessing	400
	Greater Lansing Board of Realtors	800
960	Meetings, Conferences & Seminars	2,000
	Michigan Assessors Assoc. Conf.	825
	Michigan Assessors Assoc. meetings	175
	Various other Assessing related seminars & conf.	1,000
970	Capital Outlay	1,500
	Proposed expenses for office machine replacement.	
TOTAL		492,009

DELTA TOWNSHIP

ASSESSING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Assessing Department - 257

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	246,520	251,536	261,975	265,942
704 Salaries & Wages-Overtime	76			-
706 Salaries & Wages - Longevity	2,734	2,734	3,930	5,563
710 Fees & Per Diem	1,740	1,860	1,800	-
715 F.I.C.A.	18,402	18,145	20,342	20,770
717 Worker's Comp. Insurance	1,091	1,952	1,861	1,603
719 Health Insurance	52,634	38,666	48,678	54,666
720 Life, Dental & LTD Insurance	9,823	7,584	8,142	7,641
721 Pension	27,929	26,951	28,148	28,711
728 Office Supplies	2,600	2,687	1,900	1,800
729 Photo copies	308	612	800	800
730 Postage	7,915	6,973	8,000	6,000
731 Publications	-	-	2,200	2,200
740 Operating Supplies	275	328	300	400
806 Contractual Services	-	-	25,000	70,000
852 Telephone	69	67	600	500
861 Mileage	12	-	300	-
862 Gasoline & Diesel	823	785	1,500	1,500
863 Vehicle Maintenance	2,672	109	500	1,000
903 Printing	3,550	3,885	3,900	3,900
911 Fleet Insurance	962	963	963	963
934 R & M Services - Other	10,235	7,970	9,300	9,500
957 Education & Training	1,749	1,649	2,500	3,000
959 Memberships & Dues	1,975	1,905	2,050	2,050
960 Meetings, Conf. & Seminars	1,725	507	1,975	2,000
970 Capital Outlay	10,800	-	2,000	1,500
Total Assessing Department	406,618	377,868	438,664	492,009
<i>Total FTEs</i>	4.5	4.5	4.5	

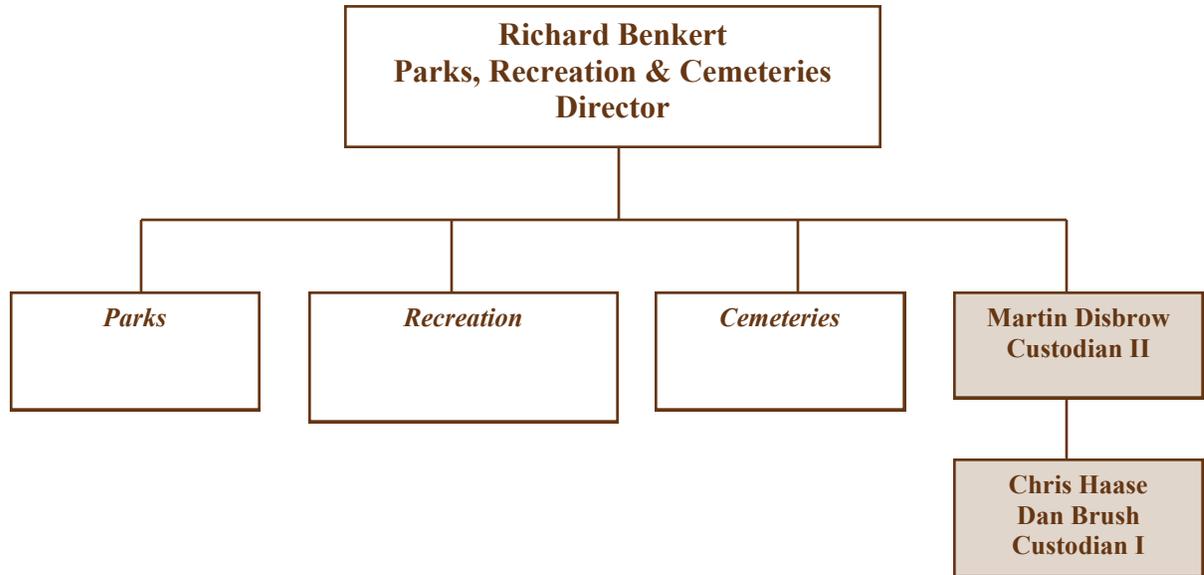
Summary

Personnel Services	360,949	349,428	374,876	384,896
Supplies	11,921	11,385	14,700	12,700
Services	16,538	12,031	39,600	84,900
Insurance	962	963	963	963
Education & Training	5,449	4,061	6,525	7,050
Capital Outlay	10,800	-	2,000	1,500
Total Assessing Dept.	406,618	377,868	438,664	492,009



TOWNSHIP HALL & GROUNDS FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

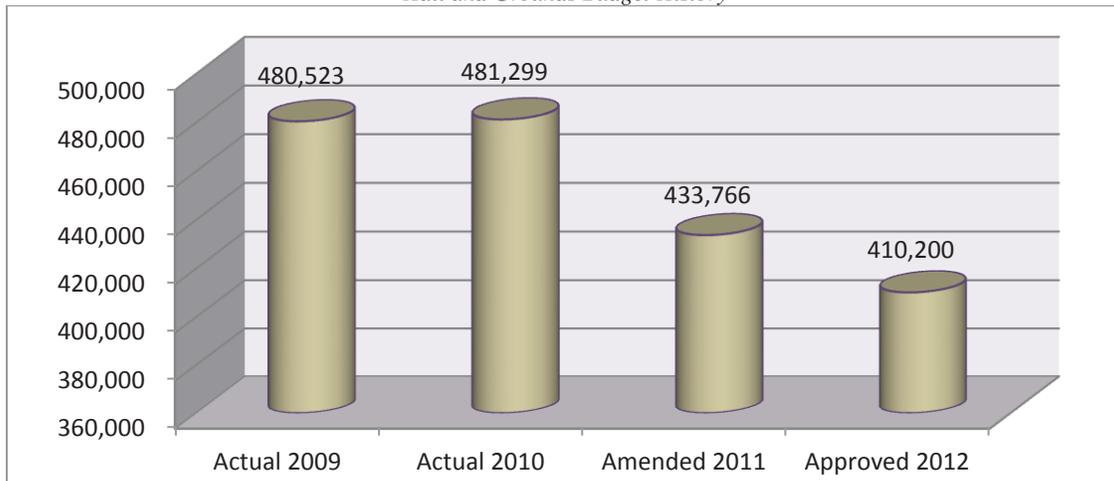
HALL AND GROUNDS

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.

Key Responsibilities

- Operate efficiently, reduce unnecessary spending and effectively maintain the Township’s facilities.
- Meet all safety standards prescribed by state and federal guidelines.
- Ensure that the turf and landscaping at municipal building sites and parks are cut, trimmed, and upgraded in accordance with maintenance schedules.
- Enhance the Township’s beauty by planting and trimming trees around Township facilities.
- Provide snow and ice control at municipal building sites, school walkways, and park sites.
- Guarantee that residents and employees of Delta Township have clean and safe facilities to carry on their day-to-day business.

Hall and Grounds Budget History



Performance Indicators	2009	Actual 2010	As of June 30, 2011	2012 Target
Township facilities receiving daily housekeeping – sq. ft.	85,700	55,700	55,700	55,700
Percentage of operation costs to the General Fund Total Budget	3.1%	8.5%	8.5%	2.7%

DELTA TOWNSHIP

**HALL AND GROUNDS
LINE ITEM DESCRIPTIONS
ACCOUNT #101-265**

	<u>Board Approved</u>
702 Salaries & Wages - Regular	115,393
703 Wages & Salaries - Temporary	10,000
704 Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval.	500
705 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	3,239
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	9,840
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	3,432
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	18,806
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	3,997

DELTA TOWNSHIP

**HALL AND GROUNDS
LINE ITEM DESCRIPTIONS
ACCOUNT #101-265**

		<u>Board Approved</u>
721 Pension		14,193
	Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	
724 Cleaning & Laundry		800
	Funds furnished for uniforms for full time employees.	
776 Repair & Maintenance Supplies - Building		23,000
	Floor care products	2,000
	Paint & wall coverings	2,000
	Trash bags	1,500
	Cleaning supplies	5,500
	Paper products	9,000
	Miscellaneous	3,000
778 Repair & Maintenance Supplies - Equipment		1,000
	Repair parts for equipment within the buildings for minor repairs. Repair parts for audio/visual equipment, minor heating/cooling repairs, custodial equipment repairs.	
780 Repair & Maintenance - Grounds		10,000
	Fertilizer and weed control	2,000
	Landscape supplies - all buildings	4,000
	Seal coating - various parking lots	2,000
	Miscellaneous	2,000
806 Contractual Services		9,200
	Pest control - 4 buildings	1,900
	Trash removal \$275 / month	3,300
	Carpet & Window cleaning - 3 buildings	2,000
	Tree spraying & trimming	1,000
	Miscellaneous	1,000
852 Telephone		14,000

DELTA TOWNSHIP

**HALL AND GROUNDS
LINE ITEM DESCRIPTIONS
ACCOUNT #101-265**

		<u>Board Approved</u>
854	Telephone Maintenance	1,000
862	Gasoline	1,000
863	Vehicle Maintenance	1,000
911	Fleet Insurance	500
912	Liability Insurance	21,500
921	Electricity	44,300
	Administration Building	30,000
	Enrichment Center	8,000
	Community Center	3,500
	Old Water Building	2,000
	Storage Area	800
922	Heat	34,000
	Administration Building	20,000
	Enrichment Center	7,500
	Community Center	3,000
	Old Water Building	3,000
	Storage Area	500
923	Sewer & Water	5,000
931	Repair & Maintenance - Building	51,500
	Green Initiative Projects	15,000
	Enrichment Center	2,000
	Community Center	2,000
	Old Water Building	2,500
	Sheriff's Substation	7,500
	Administration Building	22,500
933	Repair & Maintenance - Equipment	2,500
942	Rentals	500
	Occasional rental of specialized or temporary fill-in custodial equipment rental.	

DELTA TOWNSHIP

**HALL AND GROUNDS
LINE ITEM DESCRIPTIONS
ACCOUNT #101-265**

		<u>Board Approved</u>
970	Capital Outlay	10,000
	Custodial equipment	4,000
	Furniture, tables, and chairs	4,000
	Miscellaneous	2,000
TOTAL		<u><u>410,200</u></u>

DELTA TOWNSHIP

HALL & GROUNDS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Township Hall & Grounds - 265

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	108,481	111,039	111,319	115,393
703 Salaries & Wages - Temporary	12,215	14,959	10,000	10,000
704 Salaries & Wages - OT	790	456		500
706 Salaries & Wages - Longevity	2,275	2,275	2,635	3,239
715 F.I.C.A.	9,755	9,955	10,630	9,840
717 Worker's Comp. Insurance	2,928	5,097	4,843	3,432
719 Health Insurance	18,065	14,090	17,368	18,806
720 Life, Dental & LTD Insurance	3,020	3,085	3,256	3,997
721 Pension	14,028	13,839	13,915	14,193
724 Cleaning & Laundry	757	732	800	800
740 Energy Efficiency Grant	23,710	92,195		-
776 Building Maintenance Supplies	25,429	18,733	25,000	23,000
778 Equipment Maintenance Supplie	811	1,180	1,000	1,000
780 Grounds Maintenance Supplies	12,144	13,225	12,000	10,000
806 Contractual Services	9,339	12,739	10,200	9,200
852 Telephone	11,626	13,148	14,000	14,000
854 Telephone Maintenance	1,752	296	2,000	1,000
862 Gasoline & Diesel	287	450	500	1,000
863 Vehicle Maintenance	252	56	500	1,000
911 Fleet Insurance	481	482	500	500
912 Liability Insurance	25,325	16,574	21,500	21,500
921 Electricity	41,679	41,687	42,800	44,300
922 Heat	36,785	26,654	34,000	34,000
923 Sewer & Water	4,352	4,989	4,000	5,000
931 R & M Services - Building	92,610	51,010	71,500	51,500
933 R & M Services - Equipment	4,486	1,798	5,000	2,500
942 Rentals - Equipment	-	1,009	500	500
970 Capital Outlay	17,141	9,547	14,000	10,000
<i>Total Township Hall & Grounds</i>	<u>480,523</u>	<u>481,299</u>	<u>433,766</u>	<u>410,200</u>
<i>Total FTEs</i>	4.0	3.0	3.0	

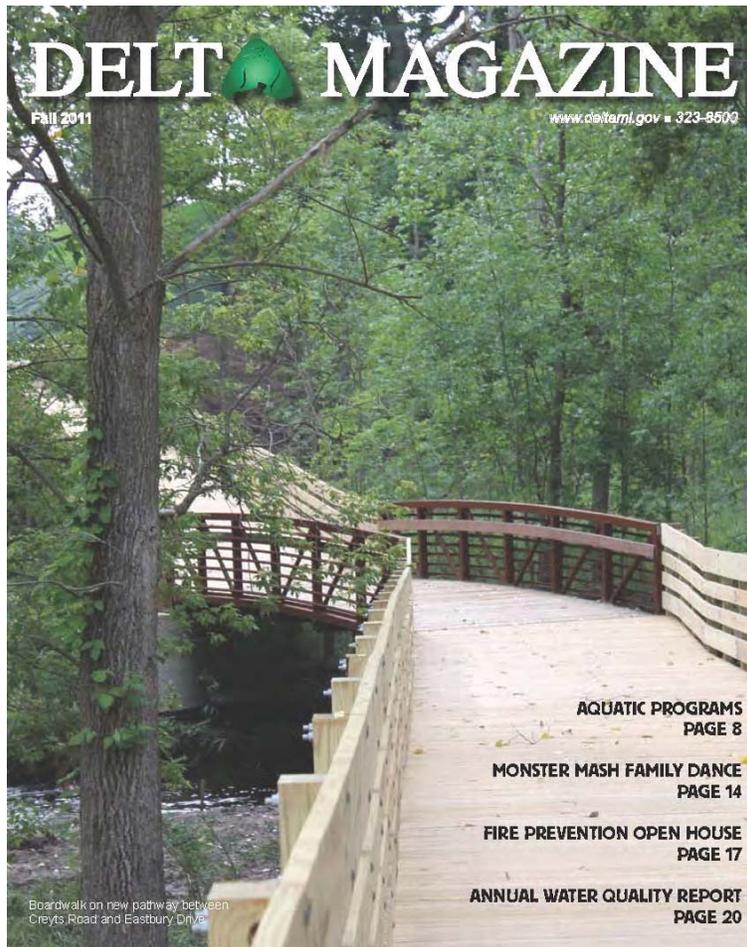
<i>Summary</i>				
Personnel Services	171,558	174,795	173,966	179,400
Supplies	63,137	126,515	39,300	35,800
Services	202,880	153,386	184,500	163,000
Insurance	25,806	17,056	22,000	22,000
Capital Outlay	17,141	9,547	14,000	10,000
<i>Total TH & G</i>	<u>480,523</u>	<u>481,299</u>	<u>433,766</u>	<u>410,200</u>



GENERAL FUND FY 2012 BUDGET

Delta Township General Activity

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.

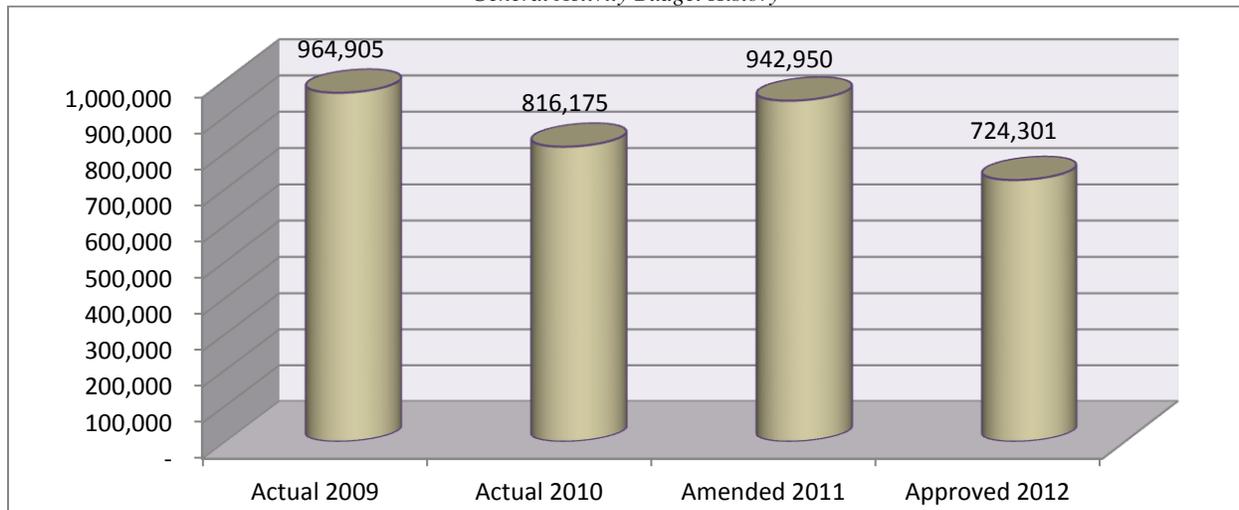


DELTA TOWNSHIP

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.

General Activity Budget History



Key Responsibilities

- Provide for the costs of memberships and dues on behalf of the township as a whole.
- Provide for the quarterly magazine featuring programs, activities, and information concerning the township to its residents.
- Participate in funding community based events.
- 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.

2012 Objectives

1. To fund other post employment benefit costs. (*Strategic Plan Goal #4*)
2. Publish and distribute the quarterly Delta Magazine to township residents. (*Strategic Plan Goal #2*)

Performance Indicators	2009	2010	Projected 2011	Target 2012
Percentage of operation costs to the General Fund Total Budget	5.2%	5.7%	5.1%	5.2%

DELTA TOWNSHIP

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

			<u>Board Approved</u>
719	Health Insurance		446,201
	Retiree health insurance premiums	229,685	
	OPEB contribution	204,016	
	Deductible exposure/wellness	12,500	
728	Office Supplies		2,000
	This account is used for the purchase of items such as file folders, envelopes, stationary and other general supplies.		
730	Postage		12,000
	Expenses for Delta Magazine and other mailings as necessary.		
731	Publications		300
	Includes publications that may be used by multiple departments.		
740	Operating Supplies		10,300
	Retreats - Directors & Staff	5,000	
	Delta Community Awards	5,000	
	Government Youth Council	300	
806	Contractual Services		59,000
	Consultants for special projects	25,000	
	Delta fireworks	25,000	
	Employee activities	4,000	
	Service awards	1,000	
	Employee Benefits Concepts	4,000	

DELTA TOWNSHIP

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

			<u>Board Approved</u>
808	Legal Fees		80,000
	Charges for legal opinions, advice, etc.		
	Eaton Co. will handle ordinance litigations per agreement.		
903	Printing		32,000
	Delta Magazine	25,000	
	Other	7,000	
959	Membership & Dues		52,000
	Lansing Area Safety Counsel	1,000	
	MIDEAL	250	
	Capital Area Info. Tech. Council	500	
	Michigan Local Government Benchmarking	500	
	Tri-County Regional Planning	21,000	
	Visitors and Convention Bureau	400	
	Lansing Regional Chamber	400	
	Greater Lansing Cleaner Cities	200	
	Michigan Municipal League	6,600	
	Michigan Township Association	6,000	
	Lansing Economic Area Partnership	15,000	
	DeltaSide Business Association	150	
962	Contributions		20,500
	Delta Rocks! Family festival	10,000	
	Meals-On-Wheels	8,500	
	211	2,000	
970	Capital Outlay		10,000
	Proposed expenses for equipment as may be required during FY 2011.		
TOTAL			<u><u>724,301</u></u>

DELTA TOWNSHIP

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

General Activity - 272

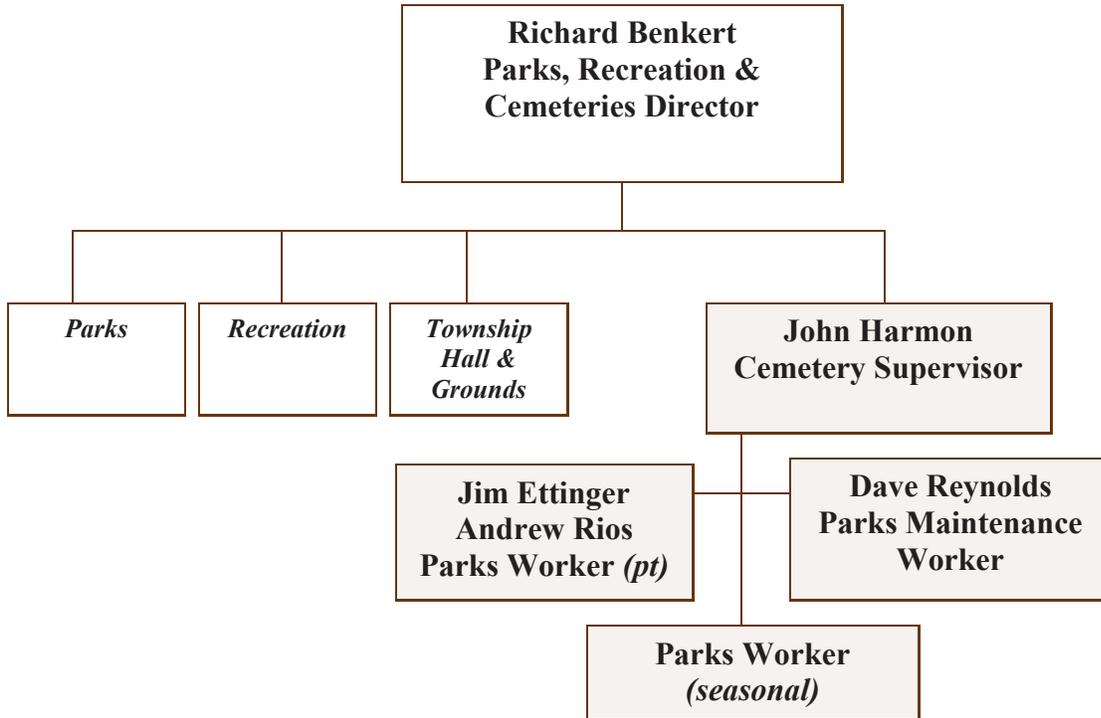
<u>Acct #</u>		<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
719	Health Insurance - Retiree	563,739	499,774	576,000	446,201
728	Office Supplies	1,897	748	2,000	2,000
730	Postage	11,372	10,910	12,000	12,000
731	Publications	296	39	300	300
740	Operating Supplies	10,036	7,164	12,400	10,300
740.010	Greener Delta		40,297	15,000	-
806	Contractual Services	96,115	44,465	85,500	59,000
808	Legal Fees	141,639	102,337	125,000	80,000
903	Printing	34,982	21,403	31,000	32,000
959	Memberships & Dues	72,521	71,176	53,250	52,000
962	Contributions	18,500	10,942	20,500	20,500
970	Capital Outlay	13,808	6,920	10,000	10,000
	Total General Activity	<u>964,905</u>	<u>816,175</u>	<u>942,950</u>	<u>724,301</u>
	<i>Total FTEs</i>	0.0	0.0	0.0	0.0

Summary					
Personnel Services		563,739	499,774	576,000	446,201
Supplies		23,601	59,158	41,700	24,600
Services		272,736	168,205	262,000	191,500
Education & Training		91,021	82,118	53,250	52,000
Capital Outlay		13,808	6,920	10,000	10,000
Total General Activity		<u>964,905</u>	<u>816,175</u>	<u>942,950</u>	<u>724,301</u>



CEMETERIES FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

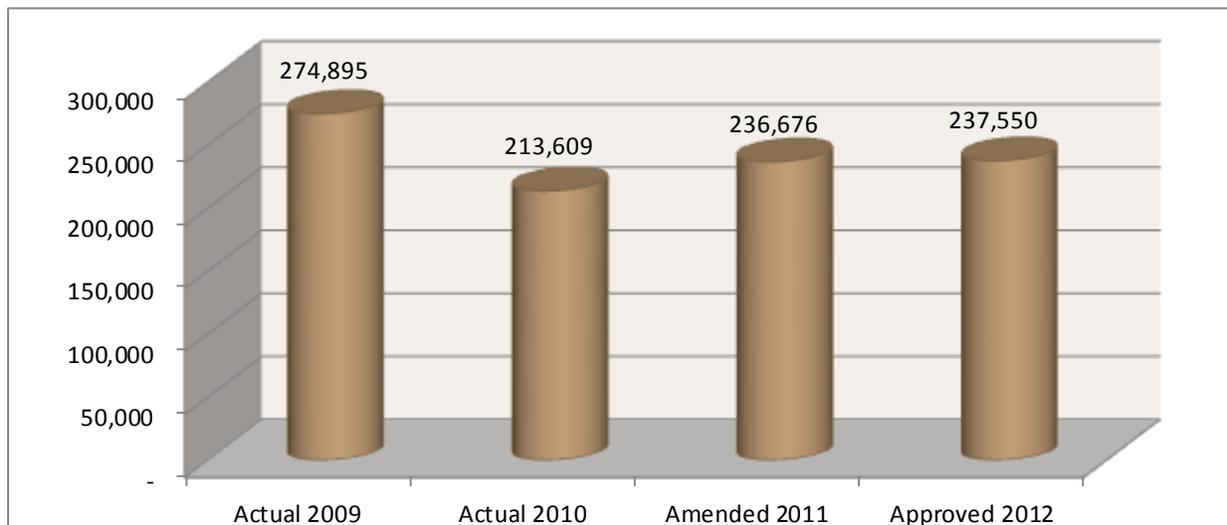
CEMETERIES ACTIVITY

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.

Key Responsibilities

- Responsible for all cemetery maintenance and operation of both Delta Center and Hillside Cemeteries.
- Mow and trim cemetery turf throughout the summer months.
- Coordinate and work with funeral directors who are serving clients.
- Open/close grave and set up graveside service at the time of need.
- Install monument and marker foundations, and sell cemetery lots.
- Staff performs numerous tasks and special projects contained in other activity areas mainly Hall & Grounds and Recycling.
- Cemetery Staff coordinates the activities of the Community Corrections Crew.

Cemeteries Activity Budget History



2012 Performance Objectives

1. To provide a more seamless operation staff will update a Cemetery Rules and Regulations Manual. (*Strategic Goal #2*)

Performance Indicators	2009	Actual 2010	As of June 30, 2011	2012 Target
Burials	63	77	36	75
Cemetery plots sold	117	73	27	80
Percentage of operation costs to General Fund total budget	1.7%	1.4%	.80%	1.5%

DELTA TOWNSHIP

**CEMETERY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276**

	<u>Board Approved</u>
702 Salaries & Wages - Regular	114,943
703 Wages & Salaries - Temporary 2,975 man hours at approx. \$10.82/hr. average.	32,200
704 Wages & Salaries - Overtime An attempt will be made to limit overtime which will be granted only with prior approval.	2,000
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.	3,006
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	11,486
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	4,721
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	16,306
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	2,364

DELTA TOWNSHIP

**CEMETERY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276**

		<u>Board Approved</u>
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.	13,854
740	Operating Supplies	1,500
	Cremation Vaults	1,000
	Miscellaneous supplies	500
759	Tools	250
776	Repair & Maintenance Supplies - Building	250
778	Repair & Maintenance Supplies - Equipment	2,500
780	Repair & Maintenance - Grounds	5,000
	Cement for marker foundations	1,500
	Fertilizer, weed and pest control	2,000
	Grass seed, mulch, etc.	500
	Miscellaneous	1,000
806	Contractual Services	2,850
	Tree trimming and stump removal	1,000
	Alarm system monitoring	700
	Answering service	650
	Miscellaneous	500
852	Telephone	600
862	Gasoline	9,000
863	Vehicle Maintenance	3,000

DELTA TOWNSHIP

**CEMETERY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-276**

			<u>Board Approved</u>
911	Fleet Insurance		1,000
921	Electricity		1,000
	Electrical service for Delta Center maintenance building and chapel; also for Hillside Cemetery.		
923	Sewer & Water		250
933	Repair & Maintenance - Equipment		1,000
	Funds for repairs done on "detachable" equipment that is not specialized to a particular building.		
942	Rentals		1,000
	Occasional rental of specialized or temporary fill-in equipment rental.		
959	Memberships and Dues		70
	Memberships for the Director and Cemetery Supervisor in the Michigan Association of Municipal Cemeteries.		
960	Meetings and Conferences		400
	Attendance to the annual conference of Michigan Association of Municipal Cemeteries.		
970	Capital Outlay		7,000
	Mower replacement program	6,000	
	Miscellaneous small equipment	1,000	
TOTAL			<u><u>237,550</u></u>

DELTA TOWNSHIP

CEMETERY GENERAL FUND

Detail of Expenditures

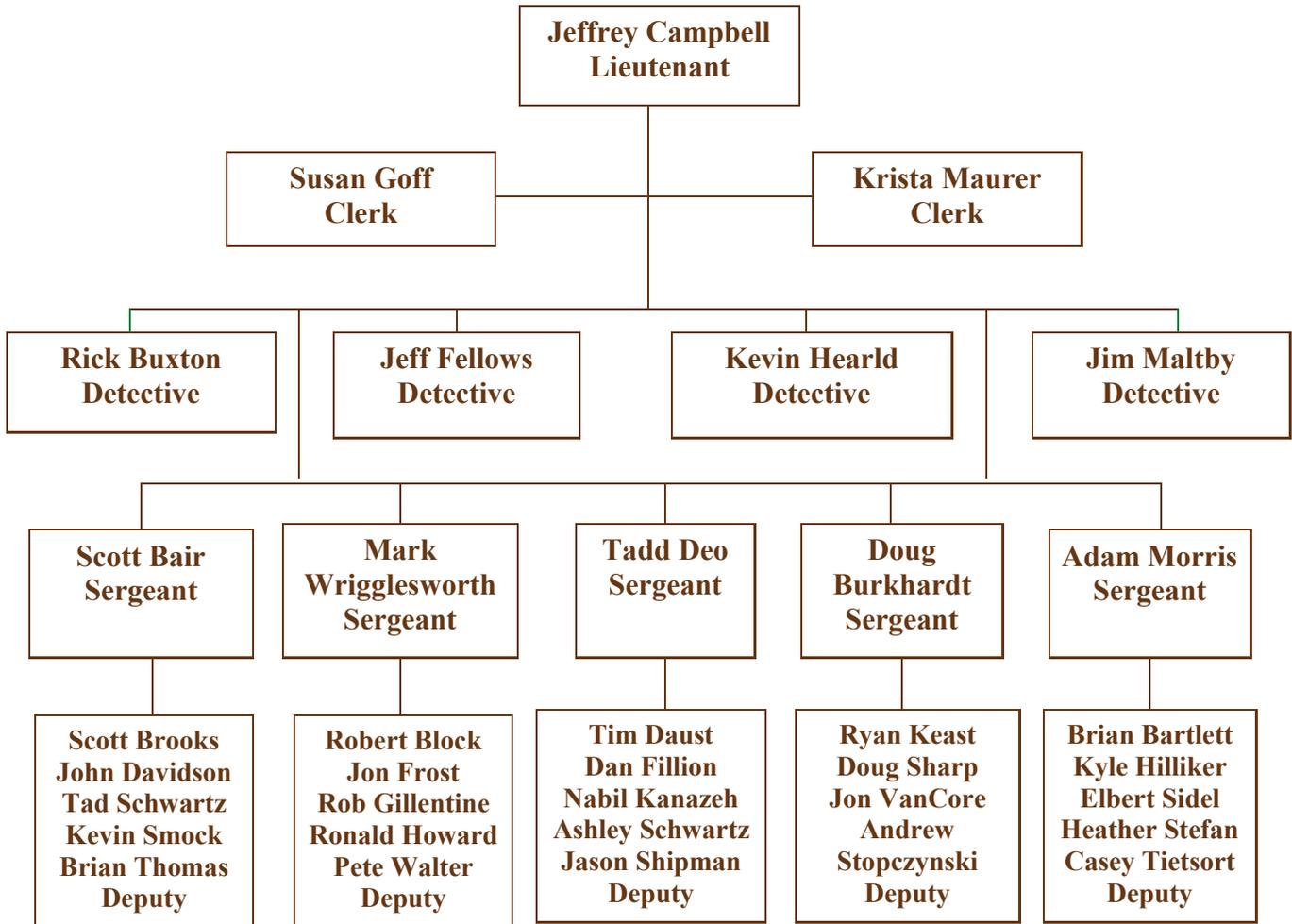
Fiscal Year Ending December 31:

Cemetery - 276

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	108,309	97,423	111,702	114,943
703 Salaries & Wages - Temporary	33,957	34,037	34,366	32,200
704 Salaries & Wages - OT	2,072	1,353	1,500	2,000
706 Salaries & Wages - Longevity	2,305	2,305	2,305	3,006
715 F.I.C.A.	11,338	10,289	11,351	11,486
717 Worker's Comp. Insurance	3,352	5,280	5,457	4,721
719 Health Insurance	15,566	11,689	14,868	16,306
720 Life, Dental & LTD Insurance	5,865	2,242	2,325	2,364
721 Pension	13,569	11,667	13,582	13,854
728 Office Supplies	-	-	-	-
740 Operating Supplies	613	278	1,500	1,500
759 Tools	16	149	250	250
776 Building Maintenance Supplies	87	28	500	250
778 Equipment Maintenance Supplies	2,731	1,210	2,500	2,500
780 Grounds Maintenance Supplies	4,006	8,332	5,000	5,000
806 Contractual Services	15,062	1,763	4,350	2,850
852 Telephone	544	569	600	600
862 Gasoline & Diesel	5,840	10,645	8,000	9,000
863 Vehicle Maintenance	2,359	3,348	3,000	3,000
911 Fleet Insurance	962	963	1,000	1,000
921 Electricity	748	1,052	1,000	1,000
923 Sewer & Water	232	225	250	250
933 R & M Services - Equipment	447	-	2,000	1,000
942 Rentals - Equipment	1,005	-	1,000	1,000
959 Memberships & Dues	95	70	70	70
960 Meetings, Conf. & Seminars	382	378	400	400
970 Capital Outlay	43,435	8,314	7,800	7,000
Total Cemetery	274,895	213,609	236,676	237,550
<i>Total FTEs</i>	2	2	2	

Summary				
Personnel Services	196,331	176,285	197,456	200,880
Supplies	13,292	20,642	17,750	18,500
Services	20,397	6,957	12,200	9,700
Insurance	962	963	1,000	1,000
Education & Training	477	448	470	470
Capital Outlay	43,435	8,314	7,800	7,000
Total Cemetery	274,895	213,609	236,676	237,550

**DELTA PATROL
EATON COUNTY SHERIFF
FY 2012 BUDGET**



DELTA TOWNSHIP

Delta Patrol, Eaton County Sheriff's Office

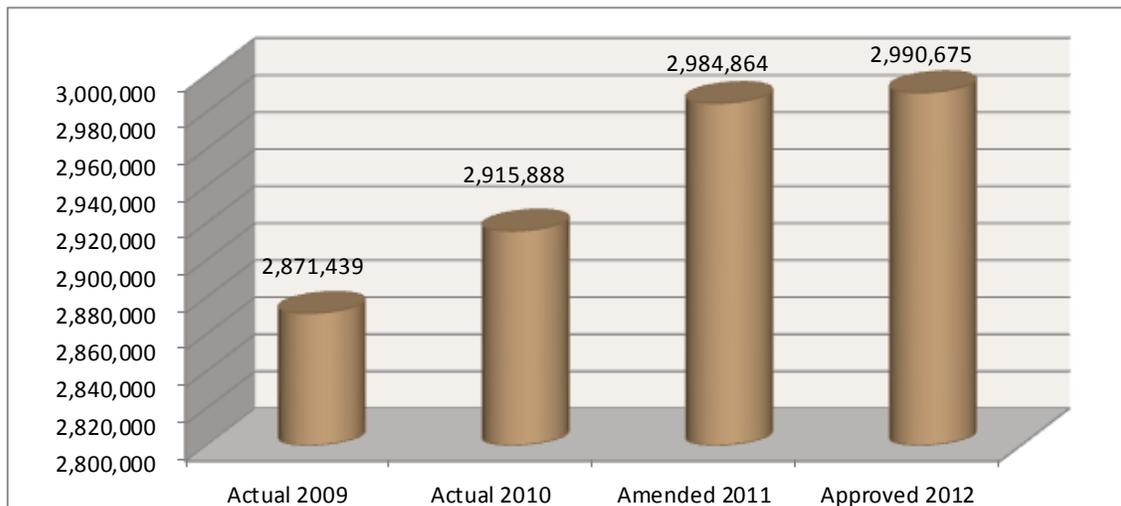
Delta Township contracts with the Eaton County Sheriff's Office for police protection. This contract establishes the Delta Patrol, which is housed within the Administration Complex of Delta Township.

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.

Key Responsibilities

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

Delta Patrol Budget History



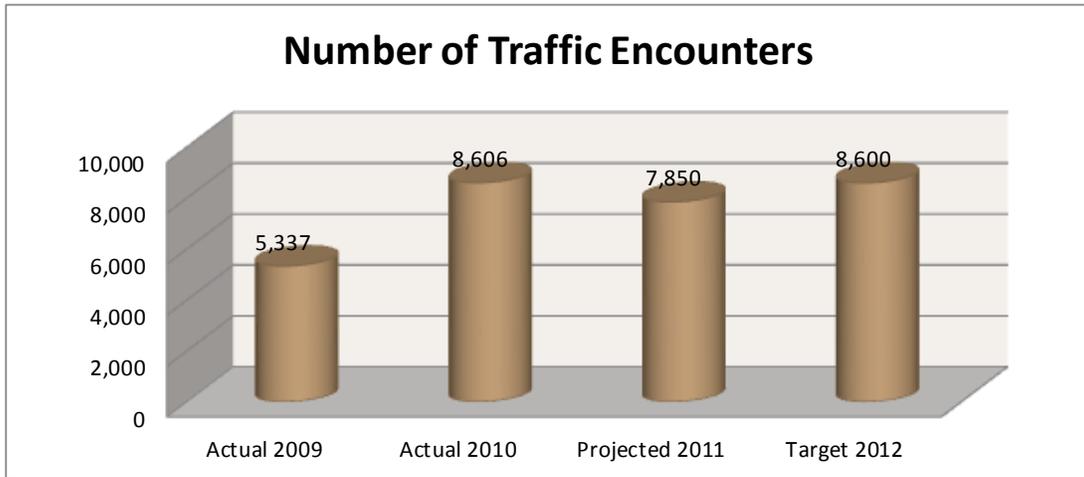
DELTA TOWNSHIP

2012 Objectives

1. Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education. *(Strategic Plan Goal #1)*
2. Increase commercial motor vehicle inspections by 10% to ensure the safety of motorists traveling in Delta Township and preserve the infrastructure of the roadway. *(Strategic Plan Goal #1)*
3. 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. *(Strategic Plan Goal #1 and #2)*
4. Increase the number of bicycle patrol hours by 10% in Delta Township neighborhoods, parks, and pathways. *(Strategic Plan Goal #1)*
5. 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. *(Strategic Plan Goal #1 and #4)*

Performance Indicators	2009	Actual 2010	Projected 2011	Actual through June 30, 2011	Target 2012
Total number of service calls	7,998	14,374	15,240	5,719	16,000
Traffic Encounters	5,337	8,606	7,850	3,230	8,600
Traffic Crashes		2,127	1,900	794	1,850
Total Number of Commercial Motor Vehicle Inspections	129	167	185	113	200
Bicycle Patrol Hours	N/A	N/A	200	103	250
Community Contacts/Public Education Programs Presented	55	60	350	284	375
Community Contact/Public Education Program Hours	N/A	N/A	200	185	220
D.A.R.E. Classes Taught	N/A	N/A	70	54	70
Hours of D.A.R.E. Instruction	N/A	96	150	91	180
School Safety Programs/Presentations	210	Estimated 210 Students	50	34	60
Number of Facebook Followers	N/A	N/A	200	79	250
Number of Twitter Followers	N/A	N/A	200	22	250
Delta Patrol Blog Page Views	N/A	N/A	500	340	1,000
Percentage of operation costs to General Fund Total Budget	16.7%	18.4%	18.9%		20.0%

DELTA TOWNSHIP



DELTA TOWNSHIP

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

			<u>Board Approved</u>
728	Office Supplies		500
729	Photo Copies		500
740	Operating Supplies		1,000
	Expenses for supplies that are not categorized as office supplies.		
776	Repair & Maintenance Supplies - Building		3,000
	Funds for supplies for the care and maintenance of the ECSD substation.		
806	Contractual Services		64,000
	Waverly Schools Crossing Guards	24,000	
	ECSD Work Crew	40,000	
807	Sheriff's Contract		3,007,188
	Current contract with Eaton Co. Sheriff Dept. at projected 3.7% increase.		
852	Telephone		500
921	Electricity		7,800
922	Heat		2,800
923	Sewer and Water		1,200
931	Repair & Maintenance - Building		4,000
	Funds for repair by others to the building.		
TOTAL			<u><u>3,092,488</u></u>

DELTA TOWNSHIP

SHERIFF ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

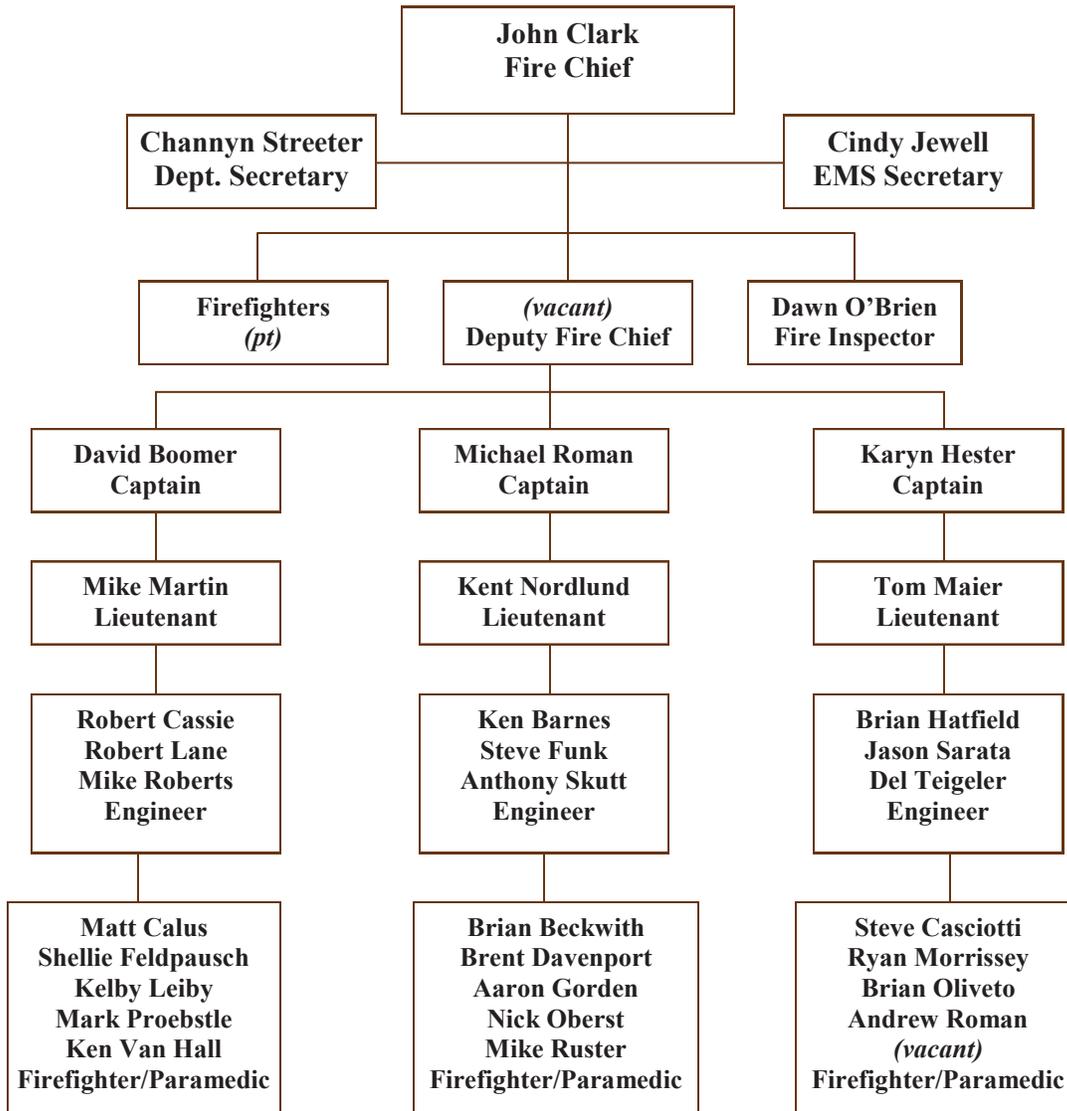
Sheriff Activity - 301

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
728 Office Supplies	492	45	500	500
729 Photo Copies	612	492	500	500
740 Operating Supplies	1,725	678	1,000	1,000
776 Building Maintenance Supplies	3,955	1,984	3,000	3,000
806 Contractual Services	57,877	47,927	64,000	64,000
807 Sheriff Contract	2,776,148	2,845,215	2,899,264	3,007,188
808 Legal Fees	3,932	846		-
852 Telephone	446	363	500	500
921 Electricity	7,429	8,990	7,600	7,800
922 Heat	2,788	2,829	2,800	2,800
923 Sewer & Water	1,031	1,122	1,200	1,200
931 R & M Services - Building	5,182	4,540	4,000	4,000
933 R & M Services - Equipment	-		500	-
970 Capital Outlay	9,822	857		-
<i>Total Sheriff Activity</i>	<u>2,871,439</u>	<u>2,915,888</u>	<u>2,984,864</u>	<u>3,092,488</u>

<i>Summary</i>				
Supplies	6,784	3,199	5,000	5,000
Services	2,854,834	2,911,832	2,979,864	3,087,488
Capital Outlay	9,822	857	-	-
<i>Total Sheriff Activity</i>	<u>2,871,439</u>	<u>2,915,888</u>	<u>2,984,864</u>	<u>3,092,488</u>

FIRE/EOC/AMBULANCE DEPARTMENT FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

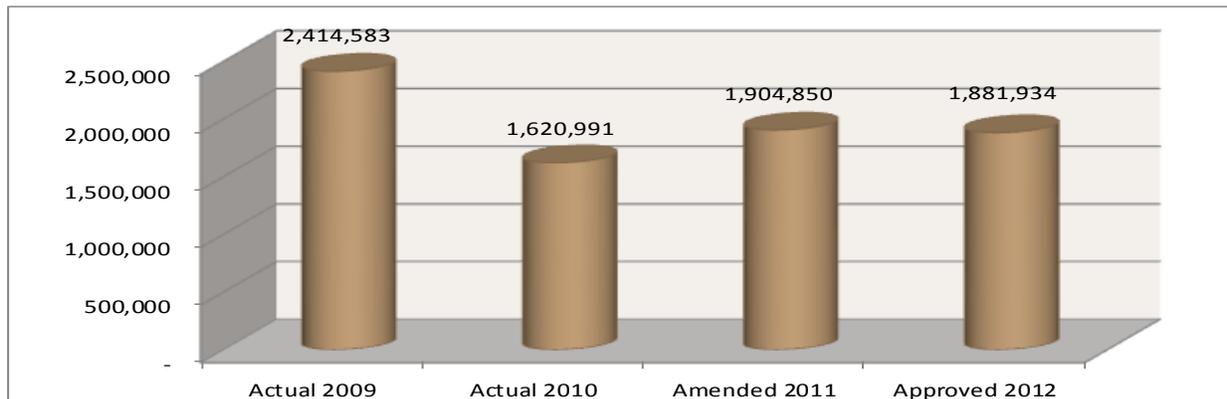
FIRE/EOC/AMBULANCE DEPARTMENT

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

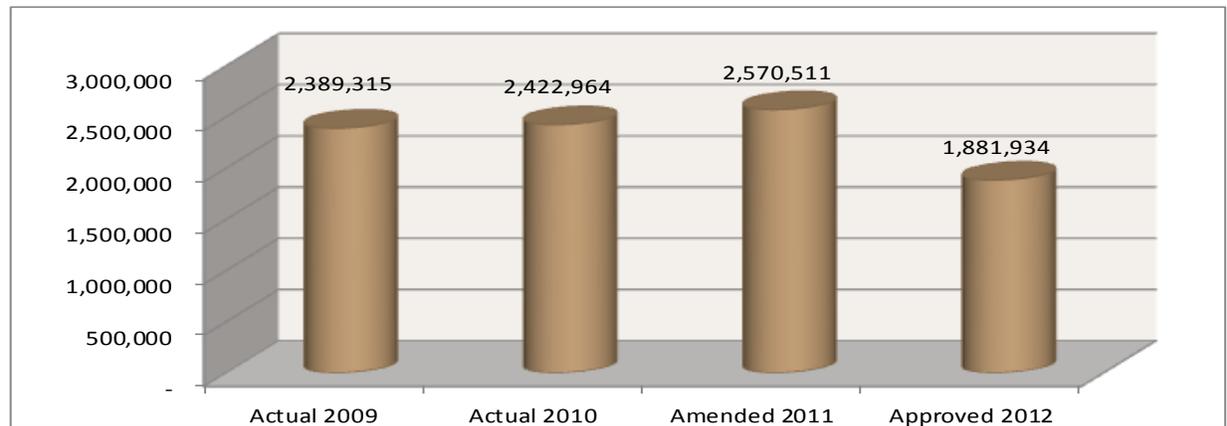
Key Responsibilities

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

Fire Department

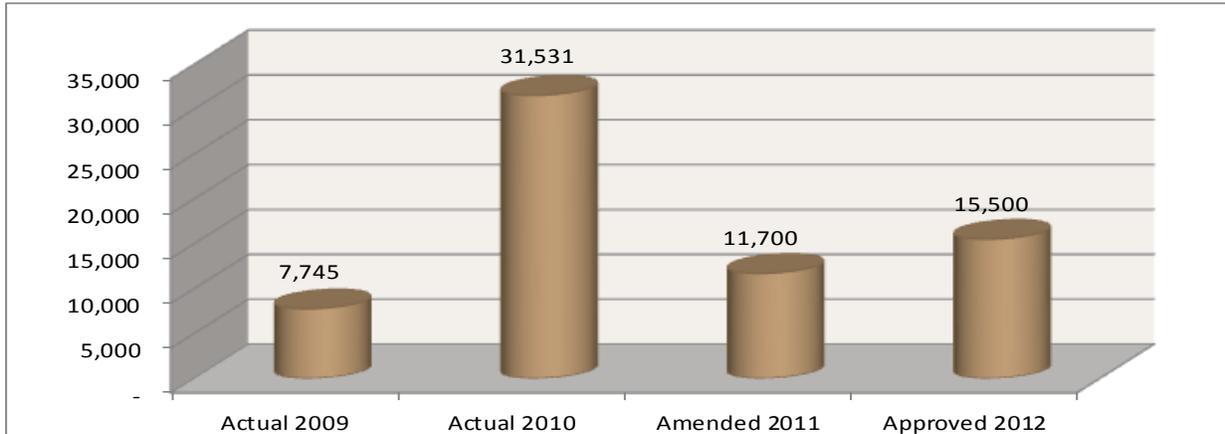


Ambulance Activity



DELTA TOWNSHIP

Emergency Operations Center



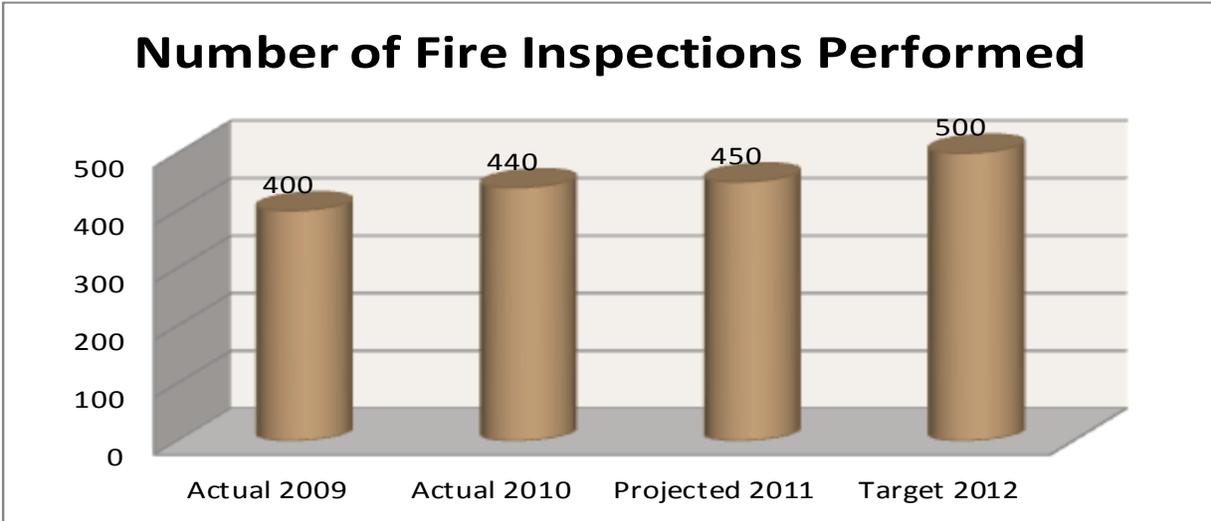
2012 Objectives

1. To increase the number of fire inspections conducted. Increasing the number of fire inspections will ultimately decrease property loss. *(Strategic Plan Goal #1)*
2. To decrease the number of on-the-job and work-related injuries. *(Strategic Plan Goal #4)*
3. To increase overall professional development training. *(Strategic Plan Goal #4)*
4. To reduce overtime costs for Metro training by 15% *(Strategic Plan Goal #4)*
5. To maintain a response time average of 5 minutes per alarm for EMS response, and 6 minutes per alarm for Fire response. *(Strategic Plan Goal #1)*
6. To reduce purchasing costs of medical supplies by continuing to partner in cooperative pool-purchasing efforts. *(Strategic Plan Goals #2 and #3)*

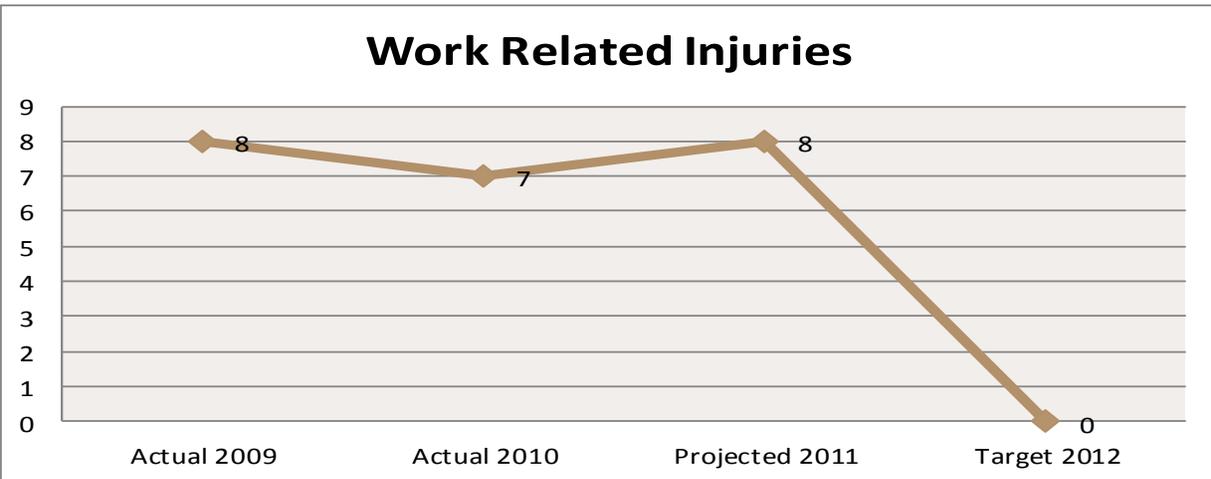
Performance Indicators	2009	Actual 2010	As of June 30, 2011	Target 2012
Fire Inspections	400	440	400	500
Plan Reviews – Turn-around Time	N/A	24 hours	24 hours	24 hours
EMS Response Time – Percentage of 5 Minutes or less per alarm	99.90%	100%	100%	100%
Fire Response Time – Average minutes response time per alarm	6:0	6:0	6:0	6:0
Overtime Costs for Metro Training	\$40,000	\$34,000	\$34,000	\$30,000
Fire Runs	850	979	1,250	Not Estimated
EMS Runs	3,200	3,514	3,625	Not Estimated
Work-related Injuries	8	7	8	0
Training hours – Department-wide	3,500	4,000	1,896	4,000
Percentage operation costs to General Fund Total Budget – Fire	15.9%	11.6%		12.2%
Percentage operation costs to General Fund Total Budget – Ambulance	14.66%	14.4%		15.2%
Percentage operation costs to General Fund Total Budget – EOC	.1%	.2%		.1%

DELTA TOWNSHIP

Objective #1



Objective #2



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	940,120
703 Salaries & Wages - Temporary Budget amount represents wages for part-time firefighters.	45,000
704 Salaries & Wages - Overtime Reduction of \$15,000 as a result of limiting full-time vacations to one person per day.	55,000
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.	22,719
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.	71,106
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	28,223
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs.	193,835
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	27,070

DELTA TOWNSHIP

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

		<u>Board Approved</u>
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.	80,156
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	6,655
724	Uniform Allowance Work uniforms are provided for firefighters as well as cleaning expenses.	6,500
728	Office Supplies	1,500
729	Photo Copies	500
730	Postage	350
731	Publications	400
740	Operating Supplies Charges for such things as turnout gear, start up uniforms, & related personnel protective equipment, ladders, hose/nozzle, internet link, NFPA Fire codes, hydrant signs, office furniture, and other related fire supplies that cannot logically be assigned as office supplies.	30,000
759	Tools Small hand tools or small power tools for routine maintenance of equipment.	500
776	Repair & Maintenance Supplies - Building Building maintenance supplies for the three fire stations.	5,000

DELTA TOWNSHIP

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

		<u>Board Approved</u>
778	Repair & Maintenance Supplies - Equipment Saws, blades, oil, 4-gas detectors, monitoring equipment, radio batteries, PPE and other department equipment, ice machine replacement/maintenance, etc.	7,500
780	Grounds Maintenance	500
806	Contractual Services Legal fees, consultant fees, temporary personnel, trash removal, medical and preventative treatment for personnel, heating & cooling preventative maintenance, software maintenance, monitoring services, and station, truck, and equipment preventative maintenance.	15,000
851	Radio Maintenance	7,500
852	Telephone	9,500
862	Gasoline	26,000
863	Vehicle Maintenance	50,000
881	Fire Prevention Public education materials, school materials, etc. The fire department visits the local schools each year with a program and handouts.	5,000
903	Printing	700

DELTA TOWNSHIP

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

	<u>Board Approved</u>
911 Fleet Insurance	12,000
912 Liability Insurance	9,200
921 Electricity	20,000
922 Heat	15,000
923 Sewer and Water	2,400
931 Repair & Maintenance - Building Expenses for carpet cleaning, and electrical, exhaust, overhead door, plumbing, compressor, heating & cooling, window/blind, telephone, and major appliance repair/replacement.	8,000
933 Repair & Maintenance - Equipment Funding for equipment repairs within the fire station.	5,000
934 Opticom Upgrades and Repair	3,000
943 Rental - Hydrants Fee established by ordinance paid by the fire department for use of the water distribution system.	135,000
957 Education & Training The funds represent training for both full time and part time employees of the fire department. There are multiple requirements for training including training films, supplies, etc.	7,500
959 Membership & Dues Funds budgeted to include the following, but not limited to: International Association of Fire Chiefs, Michigan Fire Chief Fire Inspectors Assoc., National Emergency Management Assoc., National Fire Protection Assoc., International Society of Fire Service Instructors, etc.	1,500

DELTA TOWNSHIP

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

	<u>Board Approved</u>
960 Meetings, Conferences & Seminars	2,000
Funds budgeted for Western MI Assoc. of Fire Chiefs, Fire dept. instructor's conference, International Assoc. Fire Chiefs, emergency management, and homeland security.	
970 Capital Outlay	25,000
Proposed expenses for equipment as may be required during FY2011.	
TOTAL	<u><u>\$1,881,934</u></u>

DELTA TOWNSHIP

FIRE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Fire Department - 336

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	860,237	775,287	902,469	940,120
703 Salaries & Wages - Temporary	15,953	19,947	40,000	45,000
704 Salaries & Wages - OT	66,094	77,311	70,000	55,000
706 Salaries & Wages - Longevity	26,209	22,795	25,951	22,719
715 F.I.C.A.	75,159	68,799	79,493	71,106
717 Worker's Comp. Insurance	20,545	25,813	36,371	28,223
719 Health Insurance	171,938	100,014	174,954	193,835
720 Life, Dental & LTD Insurance	34,144	26,265	29,191	27,070
721 Pension	86,371	75,845	94,205	80,156
723 Food Allowance	5,342	5,443	7,116	6,655
724 Cleaning/Laundry/Uniforms	6,506	5,655	7,500	6,500
728 Office Supplies	1,388	1,489	2,000	1,500
729 Photo Copies	390	275	500	500
730 Postage	274	183	500	350
731 Publications	537	197	600	400
740 Operating Supplies	30,821	30,799	25,000	30,000
759 Tools	548	115	500	500
776 Building Maintenance Supplies	3,879	3,704	6,000	5,000
778 Equipment Maintenance Supplies	6,452	13,458	10,000	7,500
780 Grounds Maintenance Supplies	510	369	1,000	500
806 Contractual Services	29,466	15,410	20,000	15,000
851 Radio Maintenance	10,947	17,788	13,000	7,500
852 Telephone	11,270	10,223	14,000	9,500
861 Mileage	-	-	200	-
862 Gasoline & Diesel	19,537	23,139	24,000	26,000
863 Vehicle Maintenance	76,939	74,553	70,000	50,000
881 Fire Prevention	4,934	2,856	7,000	5,000
903 Printing	415	292	700	700
911 Fleet Insurance	12,507	12,600	12,600	12,000
912 Liability Insurance	8,633	7,011	9,500	9,200
921 Electricity	15,796	16,825	18,000	20,000
922 Heat	15,054	14,110	18,000	15,000
923 Sewer & Water	3,094	2,553	2,400	2,400
931 R & M Services- Building	7,546	9,989	8,000	8,000

DELTA TOWNSHIP

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

Fire Department - 336

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
933 R & M Service - Equipment	3,897	4,166	5,000	5,000
934 R & M Services - Opticom	4,889	3,093	5,000	3,000
943 Rentals - Hydrant	133,560	134,820	137,500	135,000
957 Education & Training	9,354	8,476	7,500	7,500
959 Memberships & Dues	1,500	809	1,600	1,500
960 Meetings, Conf. & Seminars	2,821	2,370	2,500	2,000
970 Capital Outlay	609,490	6,145	15,000	25,000
Total Fire Department	<u>2,414,583</u>	<u>1,620,991</u>	<u>1,904,850</u>	<u>1,881,934</u>
<i>Total FTEs</i>	27.0	21.0	19.5	

Summary				
Personnel Services	1,361,991	1,197,519	1,459,750	1,469,884
Supplies	70,842	79,383	77,600	78,750
Services	184,244	171,858	181,300	141,100
Insurance	21,140	19,611	22,100	21,200
Education & Training	13,675	11,655	11,600	11,000
Debt Payments	-	-	-	-
Capital Outlay	609,490	6,145	15,000	25,000
Grants and Other	153,201	134,820	137,500	135,000
Total Fire Department	<u>2,414,583</u>	<u>1,620,991</u>	<u>1,904,850</u>	<u>1,881,934</u>

DELTA TOWNSHIP

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

	<u>Board Approved</u>
740 Operating Supplies This account is used for the purchase of items such as file folders, envelopes, stationary and other general supplies.	500
778 Repair & Maintenance - Supplies Charges for purchase of simple maintenance supplies as may be needed.	100
806 Contractual Services Maintenance contract for public warning sirens. Includes increase in charges.	4,500
852 Telephone	1,000
921 Electricity Includes increase in electric rates for public warning sirens.	7,500
931 Repair & Maintenance - Building Funds budgeted for service need for building.	400
933 Repair & Maintenance - Equipment Funds budgeted for service need for equipment specifically dedicated to emergency management.	400
957 Education & Training Emergency management certification classes toward Chief's PEM Certification.	500
960 Meetings, Conferences & Seminars MSP EM Conferences - Fall & Spring (Mandatory for Grants)	600
TOTAL	<hr/> 15,500 <hr/>

DELTA TOWNSHIP

EOC GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Emergency Operations - 336.344

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
726 Disaster Relief Supplies	(368.05)	0	-	
740 Operating Supplies	1,190	757	800	500
778 Equipment Maintenance Supplies	-	-	100	100
806 Contractual Services	2,497	3,392	4,000	4500
852 Telephone	766	1,100	1,000	1000
921 Electricity	3,189	4,205	4,400	7500
931 R & M Services - Building				400
933 R & M Services - Equipment	-	-	400	400
957 Education & Training	-	-	400	500
960 Meetings, Conf. & Seminars	472	561	600	600
970 Capital Outlay	-	21,516	-	
<i>Total Emergency Operations</i>	<u>7,745</u>	<u>31,531</u>	<u>11,700</u>	<u>15,500</u>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

<i>Summary</i>				
Supplies	822	757	900	600
Services	6,923	9,258	10,800	14,900
Capital Outlay	-	21,516	-	
<i>Total EOC</i>	<u>7,745</u>	<u>31,531</u>	<u>11,700</u>	<u>15,500</u>

DELTA TOWNSHIP

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

		<u>Board Approved</u>
702	Salaries & Wages - Regular	1,218,733
703	Salaries & Wages - Temporary Budget amount represents wages for part-time firefighters.	60,000
704	Salaries & Wages - Overtime Reduction of \$15,000 as a result of limiting full-time vacations to one person per day.	55,000
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.	14,720
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	98,702
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	40,698
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	236,234
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	39,504
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining	114,551

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	employees; bargaining unit employees contribute to MERS based upon actuarial valuations.	
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	11,495
724	Uniform Allowance Work uniforms are provided for firefighters as well as cleaning expenses.	6,000
728	Office Supplies	2,000
729	Photo Copies	250
730	Postage	250
731	Publications	450
740	Operating Supplies	12,000
	Small Equipment - new & replacement	5,000
	Safety, PPE equipment - new & replacement	2,500
	TV/Internet	800
	Coffee/Creamer	750
	Miscellaneous	2,950
760	Medical Supplies	45,000
776	Repair & Maintenance Supplies - Building Building maintenance supplies for the three fire stations.	5,000
778	Repair & Maintenance Supplies - Equipment Saws, blades, oil, 4-gas detectors, monitoring equipment, radio batteries, PPE and other department equipment, ice machine replacement/maintenance, etc.	2,500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
780	Grounds Maintenance Irrigation system supplies & repairs and weed control.	500
806	Contract Services Trash service, physicals, alarm monitoring, pest control EMS reporting system maintenance.	21,000
815.010	Ambulance Fees - Residents Annual adjustment for resident billing balances after insurance payments.	210,000
851	Radio Maintenance Radio maintenance, repairs and replacements. FCC Licensing	8,500 7,500 1,000
852	Telephone Cell ph. service & equipment Landline Phones & equipment	5,000 2,500 2,500
862	Gasoline	15,000
863	Vehicle Maintenance In-house vehicle maintenance Contracted vehicle maintenance	20,000 17,500 2,500
903	Printing Costs associated with professional printing primarily for protocols, short med report forms and related ambulance printings.	900
911	Fleet Insurance	9,000
912	Liability Insurance	12,000
921	Electricity	18,500
922	Heat	15,000

DELTA TOWNSHIP

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

		Board Approved
923	Sewer and Water	2,500
931	Repair & Maintenance - Building Expenses for carpet cleaning, and electrical, exhaust, overhead door, plumbing, compressor, heating & cooling, window/blind, telephone, and major appliance repair/replacement.	8,000
933	Repair & Maintenance - Equipment Equipment within the Fire station funding for repairs.	1,500
934	Opticom Upgrades and Repair	5,000
957	Education & Training	9,000
	ACLS	2,500
	IC Cert & Cont. Ed.	2,500
	Outside Training	2,500
	Misc. Training	1,500
959	Membership & Dues Funds budgeted to include the following, but not limited to: Tri County Fire Chief Association, Michigan State Fire Inspectors Association, National Emergency Management Association, National Fire Protection Assoc.	600
960	Meetings, Conferences & Seminars	1,500
970	Capital Outlay	20,000
	Car 409 replacement w/ emergency equip. (1/2)	15,000
	Cot for ambulance	5,000
TOTAL		<u>2,346,587</u>

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	1,192,680	1,318,882	1,253,071	1,218,733
703 Salaries & Wages - Temporary	25,741	26,512	55,000	60,000
704 Salaries & Wages - OT	106,512	101,787	70,000	55,000
706 Salaries & Wages - Longevity	14,714	17,588	15,229	14,720
715 F.I.C.A.	103,012	112,143	104,641	98,702
717 Worker's Comp. Insurance	27,346	47,932	49,826	40,698
719 Health Insurance	209,870	173,755	228,769	236,234
720 Life, Dental & LTD Insurance	30,168	36,325	40,705	39,504
721 Pension	114,337	144,495	121,667	114,551
723 Food Allowance	12,625	12,850	12,453	11,495
724 Cleaning/Laundry/Uniform	5,871	6,096	7,000	6,000
728 Office Supplies	1,512	1,350	2,000	2,000
729 Photo Copies	-	-	250	250
730 Postage	30	112	250	250
731 Publications	-	-	450	450
740 Operating Supplies	2,245	6,835	12,000	12,000
760 Medical Supplies	43,956	36,761	45,000	45,000
776 Building Maintenance Supplies	3,669	3,163	5,000	5,000
778 Equipment Maintenance Supplies	597	1,182	3,000	2,500
780 Grounds Maintenance Supplies	-	-	500	500
806 Contractual Services	24,510	21,218	25,000	21,000
815 Ambulance Fees-Residents	215,327	209,715	210,000	210,000
851 Radio Maintenance	11,050	17,038	14,000	8,500
852 Telephone	2,318	2,058	5,000	5,000
862 Gasoline & Diesel	7,379	10,372	10,000	15,000
863 Vehicle Maintenance	25,555	31,090	22,000	20,000
903 Printing	160	373	900	900
911 Fleet Insurance	2,405	9,000	9,000	9,000
912 Liability Insurance	8,633	9,264	12,000	12,000
921 Electricity	15,411	16,448	18,000	18,500
922 Heat	12,836	12,592	18,000	15,000
923 Sewer & Water	2,828	2,283	2,500	2,500
931 R & M Services - Building	7,316	9,989	10,000	8,000
933 R & M Services - Equipment	1,379	1,690	1,500	1,500
934 R & M Services - Opticom	66	-	5,000	5,000
957 Education & Training	8,508	7,382	9,000	9,000

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

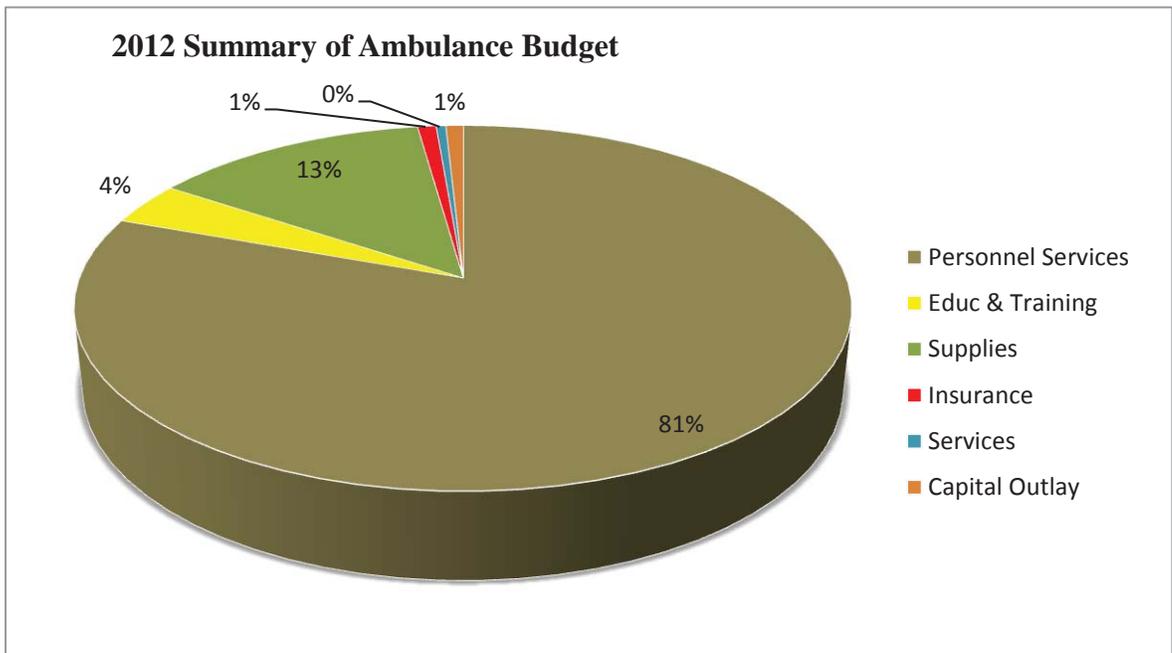
Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
959 Memberships & Dues	-	-	600	600
960 Meetings, Conf. & Seminars	520	-	1,200	1,500
970 Capital Outlay	148,228	14,684	170,000	20,000
Total Ambulance Activity	<u>2,389,315</u>	<u>2,422,964</u>	<u>2,570,511</u>	<u>2,346,587</u>
<i>Total FTEs</i>	22.0	23.0	23.5	

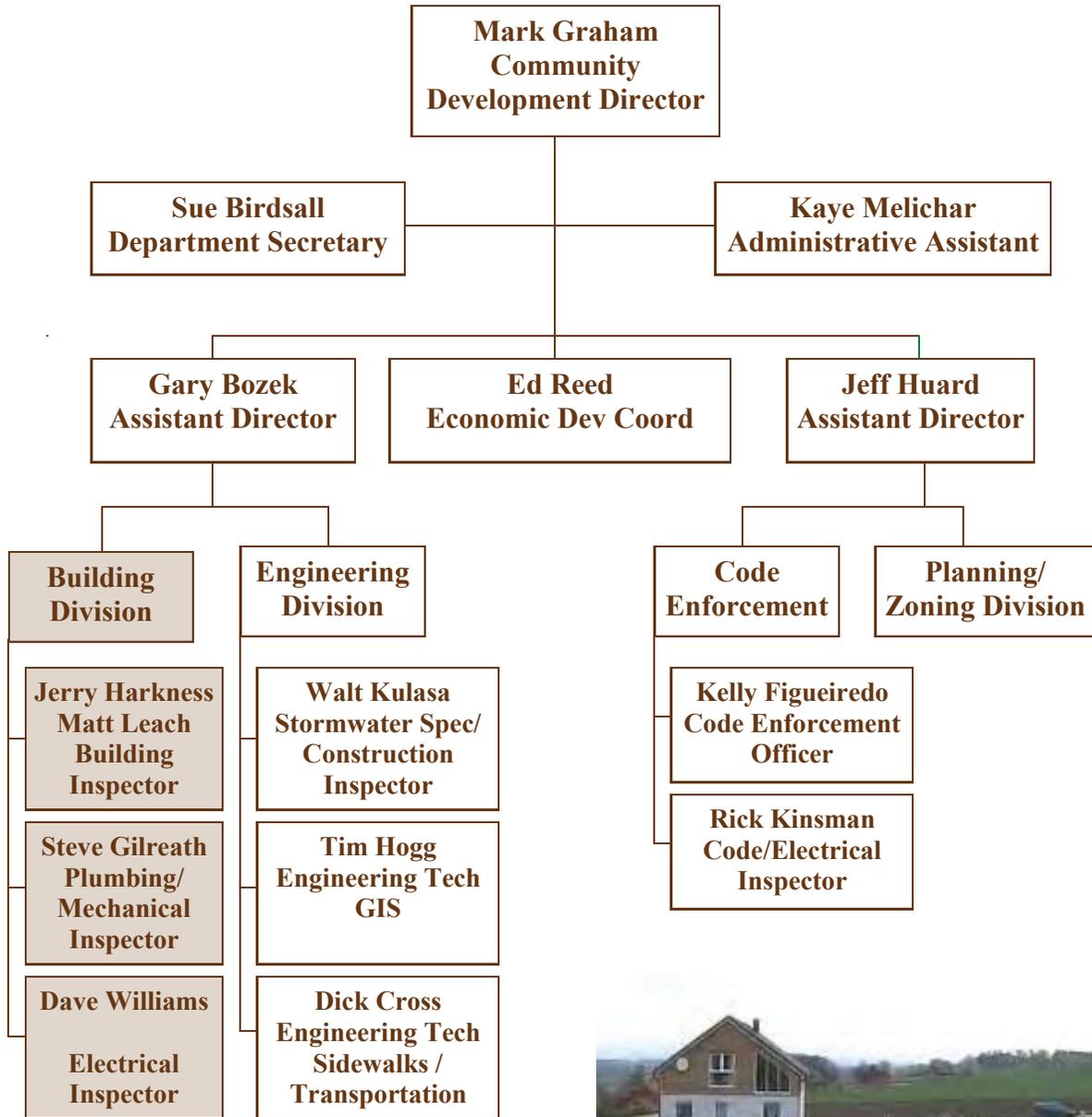
Summary				
Personnel Services	1,837,006	1,992,269	1,951,361	1,889,637
Supplies	65,259	65,871	85,450	88,950
Services	318,756	324,494	331,900	315,900
Insurance	11,038	18,264	21,000	21,000
Education & Training	9,028	7,382	10,800	11,100
Capital Outlay	148,228	14,684	170,000	20,000
Total Ambulance Activity	<u>2,389,315</u>	<u>2,422,964</u>	<u>2,570,511</u>	<u>2,346,587</u>





COMMUNITY DEVELOPMENT DEPARTMENT 2012 BUILDING DIVISION

ORGANIZATION CHART



DELTA TOWNSHIP

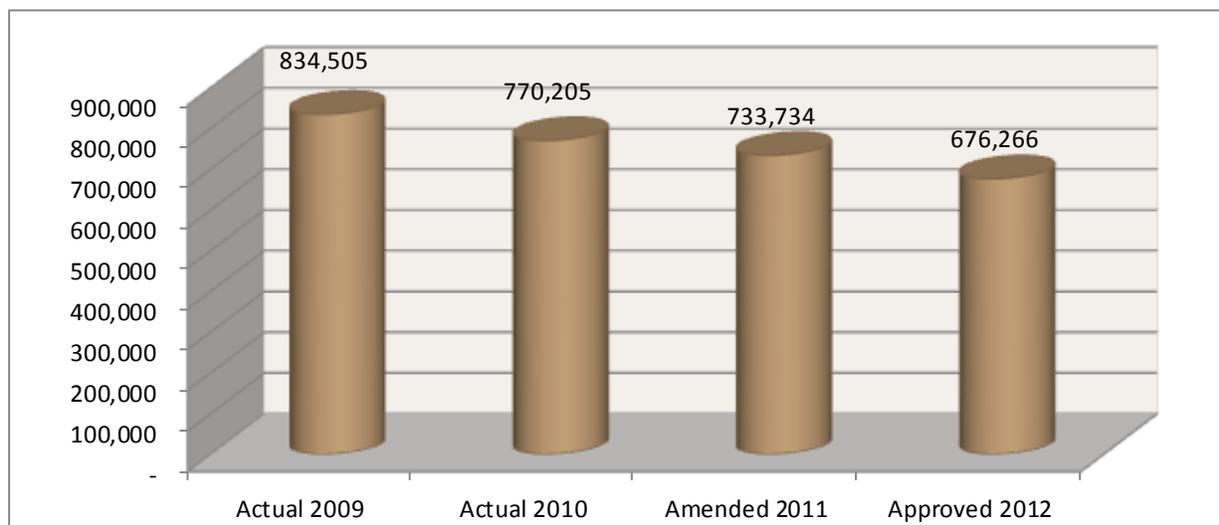
COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION

The Building Division administers all building, plumbing, mechanical, electrical, and property maintenance codes, both state and federal. The division is also responsible for administering a wide variety of township ordinances, i.e., sign, noise, blight, rental registration, rental inspection, and sewer. Staff conducts inspections and also serves as support staff for the Plumbing, Mechanical, Electrical, Property Maintenance, and Sign Boards of Appeal. In addition, the staff will review, analyze, and process building plan reviews and issue permits as allowed, as well as assisting architects, engineers, code officials, and homeowners with construction related questions.

Key Responsibilities

- Aggressively inspect all new residential construction to ensure a safe living environment for our residents.
- Process permits in an expedient and efficient manner.
- Review plans and construction drawings in a manner that will reduce the time necessary to issue permits.
- Protect public safety, health, and welfare and preserve property values by strictly enforcing property maintenance standards.

Building Division Budget History



2012 Performance Objectives

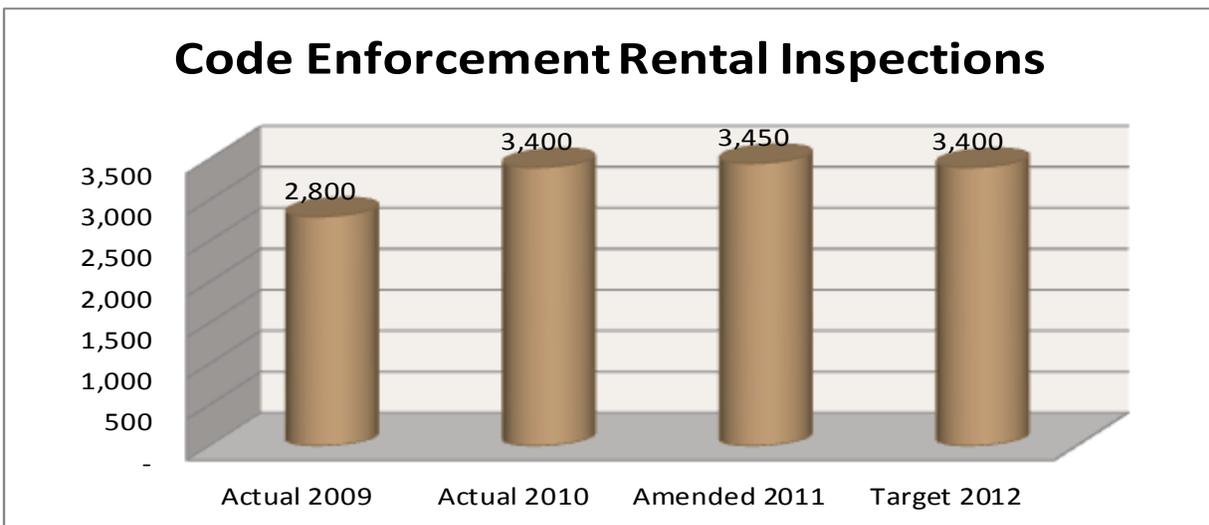
1. To maintain knowledge of current codes to increase the effectiveness of service. (Strategic Plan Goals #2 and #4)
2. To improve blight conditions and the time in which complaints are addressed. (Strategic Plan Goals #4)
3. To increase the number of certified rental properties to have 100% compliance. (Strategic Plan Goals #2 and #4)

DELTA TOWNSHIP

Performance Indicators	2009	2010	Actual through June 30, 2011	Target 2012
Number of Training Hours per FTE	165	227	179	227
Number of Inspections (Trade Inspectors)	2,200	2,800	1,492	2,800
Number of Inspections (Code Enforcement)	2,800	3,400	1,389	2,600
Number of Code Enforcement Cases (other than Rental)	*	*	243	500
Number of Rental Buildings	618	634	664	684
Number of Rental Units	6,530	6,581	6,599	6,619
Number of Rental Certificates Issued	*	*	860	2,000
Percentage of operation costs to General Fund total budget	5.2%	5.1%		4.4%

*Used a different method of calculation

Efficiency & Effectiveness				
	2009	2010	Actual through June 30, 2011	2012 Projected
Number of Building Permits	300	280	124	250
Number of Electrical Permits	400	362	208	400
Number of Sign Permits	110	100	48	100
Number of Mechanical Permits	400	570	276	500
Number of Plumbing Permits	280	280	120	250
Number of Sewer Permits	63	93	30	60



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	443,584
703 Salaries & Wages - Temporary Inspector wages to cover absences.	7,500
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 employees' base wage on November 30 of each year.	12,582
710 Fees & Per Diem Fees associated with the Property Maintenance Board Of Appeals.	300
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.	38,182
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	2,666
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	76,729
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	10,690

DELTA TOWNSHIP

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

		<u>Board Approved</u>
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.	52,133
728	Office Supplies	2,000
729	Photo Copies	400
730	Postage	1,500
731	Publications	100
806	Contractual Services	625
852	Telephone	3,060
861	Auto Allowance/Mileage	200
862	Gasoline	6,500
863	Vehicle Maintenance	2,000
903	Printing	300
911	Fleet Insurance Auto insurance for department vehicles.	3,400

DELTA TOWNSHIP

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

		<u>Board Approved</u>
957	Education & Training	1,160
	COCM	200
	CIT	720
	MAHO	240
959	Membership & Dues	675
	Plumbing Inspectors Association of Michiga	150
	International Association of Electrical Inspe	215
	Michigan Association of Housing Officials	60
	International Code Council	100
	National Fire Protection Association	150
960	Meetings, Conferences & Seminars	4,480
	Michigan Association of Code Enforcement	300
	Plumbing Inspectors Association of Michiga	1100
	Code Officials Spring Conference	820
	Code Officials Fall Conference	820
	Electrical Inspectors Summer Conference	720
	Electrical Inspectors Winter Conference	720
963	Miscellaneous	5,000
	Expenses associated with reconfiguring offices.	
970	Capital Outlay	500
	Expenses misc. equipment and tool replacement	
TOTAL		<u><u>676,266</u></u>

DELTA TOWNSHIP

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

Building Department - 371

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	569,293	541,706	488,761	443,584
703 Salaries & Wages - Temporary				7,500
706 Salaries & Wages - Longevity	14,516	14,664	12,829	12,582
710 Fees & Per Diem	150	90	300	300
715 F.I.C.A.	45,033	42,253	35,410	38,182
717 Worker's Comp. Insurance	3,072	4,442	3,350	2,666
719 Health Insurance	86,934	62,428	66,885	76,729
720 Life, Dental & LTD Insurance	12,976	12,395	11,219	10,690
721 Pension	71,963	66,050	55,225	52,133
728 Office supplies	2,117	980	1,000	2,000
729 Photo Copies	339	490	400	400
730 Postage	1,371	1,535	2,000	1,500
731 Publications	-	-	250	100
740 Operating Supplies	1,784	912	-	-
778 Equipment Maintenance Supplies	-	-	-	-
806 Contractual Services	605	605	605	625
852 Telephone	3,159	3,035	3,000	3,060
861 Mileage	108	-	200	200
862 Gasoline & Diesel	5,664	6,332	5,500	6,500
863 Vehicle Maintenance	2,986	2,508	2,000	2,000
903 Printing	-	593	600	300
911 Fleet Insurance	3,367	3,400	3,400	3,400
957 Education & Training	6,911	4,505	4,500	1,160
959 Memberships & Dues	974	684	800	675
960 Meetings, Conf. & Seminars	491	410	500	4,480
963 Miscellaneous - Other	-	-	-	5,000
970 Capital Outlay	693	188	35,000	500
Total Building Department	834,505	770,205	733,734	676,266
<i>Total FTEs</i>	9.0	9.0	8.0	

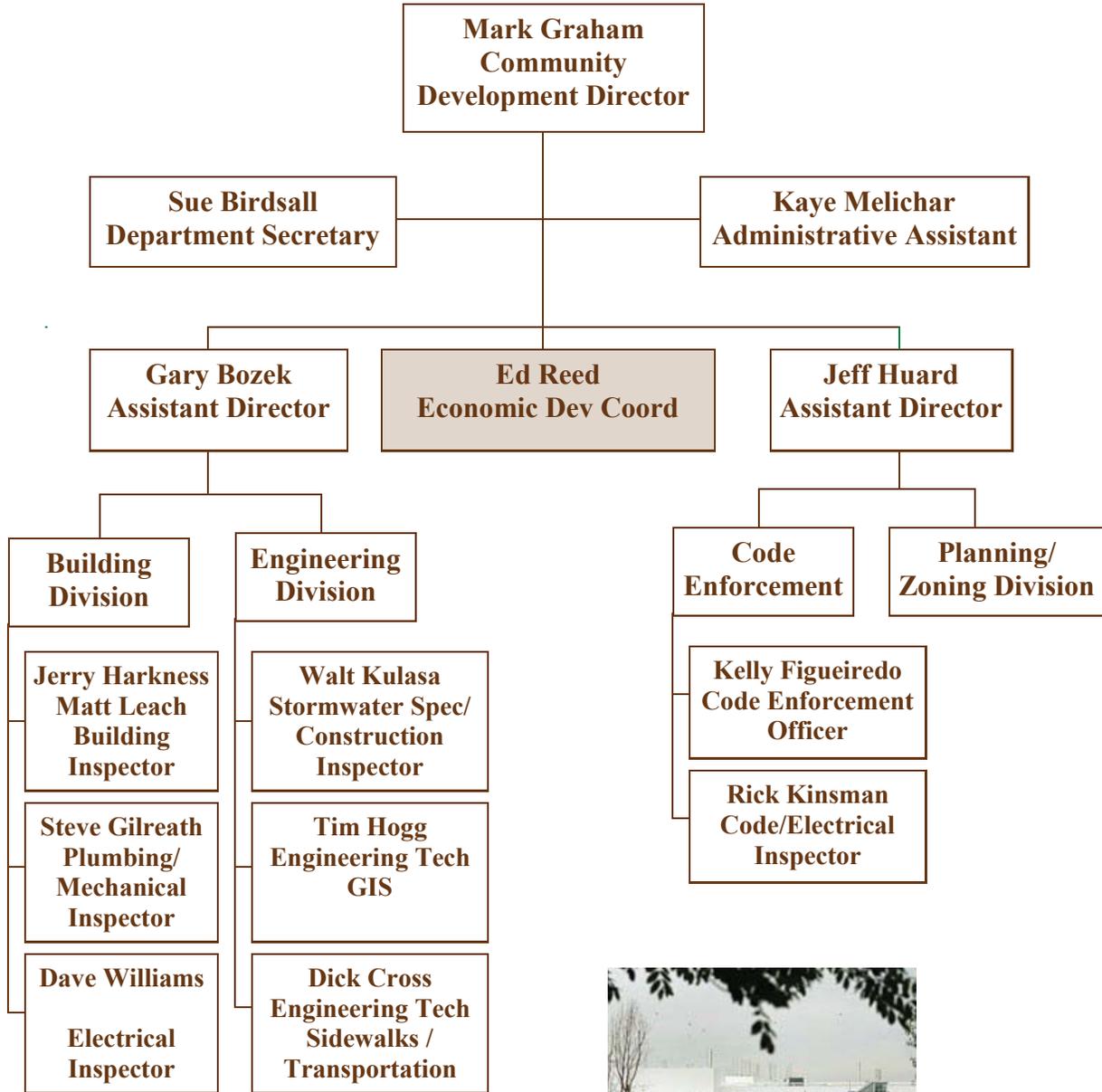
Summary

Personnel Services	803,936	744,028	673,979	644,366
Supplies	11,275	10,249	9,150	10,500
Services	6,858	6,741	6,405	6,185
Insurance	3,367	3,400	3,400	3,400
Education & Training	8,375	5,599	5,800	11,315
Capital Outlay	693	188	35,000	500
Total Building Department	834,505	770,205	733,734	676,266



COMMUNITY DEVELOPMENT DEPARTMENT ECONOMIC DEVELOPMENT ACTIVITY

ORGANIZATION CHART



DELTA TOWNSHIP

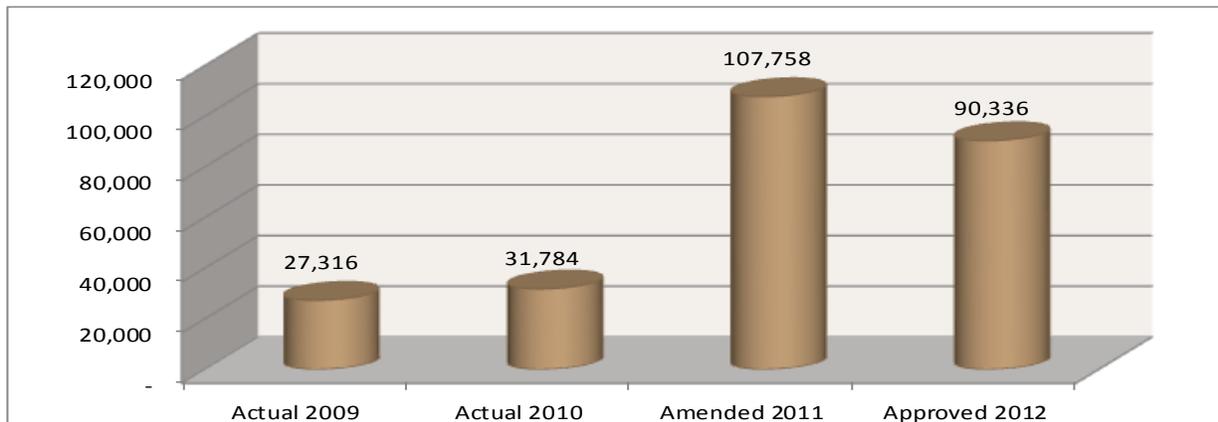
ECONOMIC DEVELOPMENT ACTIVITY

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 individual 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 individual shall perform business attraction efforts and respond to site search requests for office, technology, commercial, and industrial prospects.

Key Responsibilities

- Maintain the Township's economic base by fostering the growth and expansion of existing businesses. *(Strategic Plan Goal #1)*
- Further enhance Delta Township's reputation as an outstanding community in which to locate, and operate a business. *(Strategic Plan Goals #1 through 4)*
- Provide staff support to the Township's Economic Development Corporation. *(Strategic Plan Goals #2)*
- Broaden the Township's tax base by attracting new development and businesses to the community, which will help expand general fund dollars necessary for the Township to maintain its high level of services. *(Strategic Plan Goals #1)*

Economic Development Activity Budget History



Performance Indicators	2009	2010	Projected 2011	Target 2012
Percentage of operation costs to General Fund Total Budget	0.4%	0.03%		0.6%
Retention Visits*			54	60

*An additional 333 face to face visits with businesses occurred while distributing MDOT maps for the Saginaw Highway reconstruction project.

DELTA TOWNSHIP

**ECONOMIC DEVELOPMENT ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-728**

	<u>Board Approved</u>
702 Salaries & Wages - Regular	67,175
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	5,139
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	99
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	2,500
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	1,481
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.	8,397
728 Office Supplies	300

DELTA TOWNSHIP

**ECONOMIC DEVELOPMENT ACTIVITY
LINE ITEM DESCRIPTIONS
ACCOUNT #101-728**

		<u>Board Approved</u>
729	Photo Copies	200
730	Postage	500
731	Publications	500
852	Telephone	1,200
861	Mileage	400
903	Printing	300
957	Education & Training	1,000
	Classes offered by The MI Economic Developers Assoc. and International Economic Development Assoc.	
959	Membership & Dues	585
	MI Economic Developers Assoc. Mem	240
	International Economic Development M	345
960	Meetings, Conferences & Seminars	260
	Funding for the annual Michigan Economic Developers Assoc. conference.	
970	Capital Outlay	300
TOTAL		<u><u>90,336</u></u>

DELTA TOWNSHIP

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

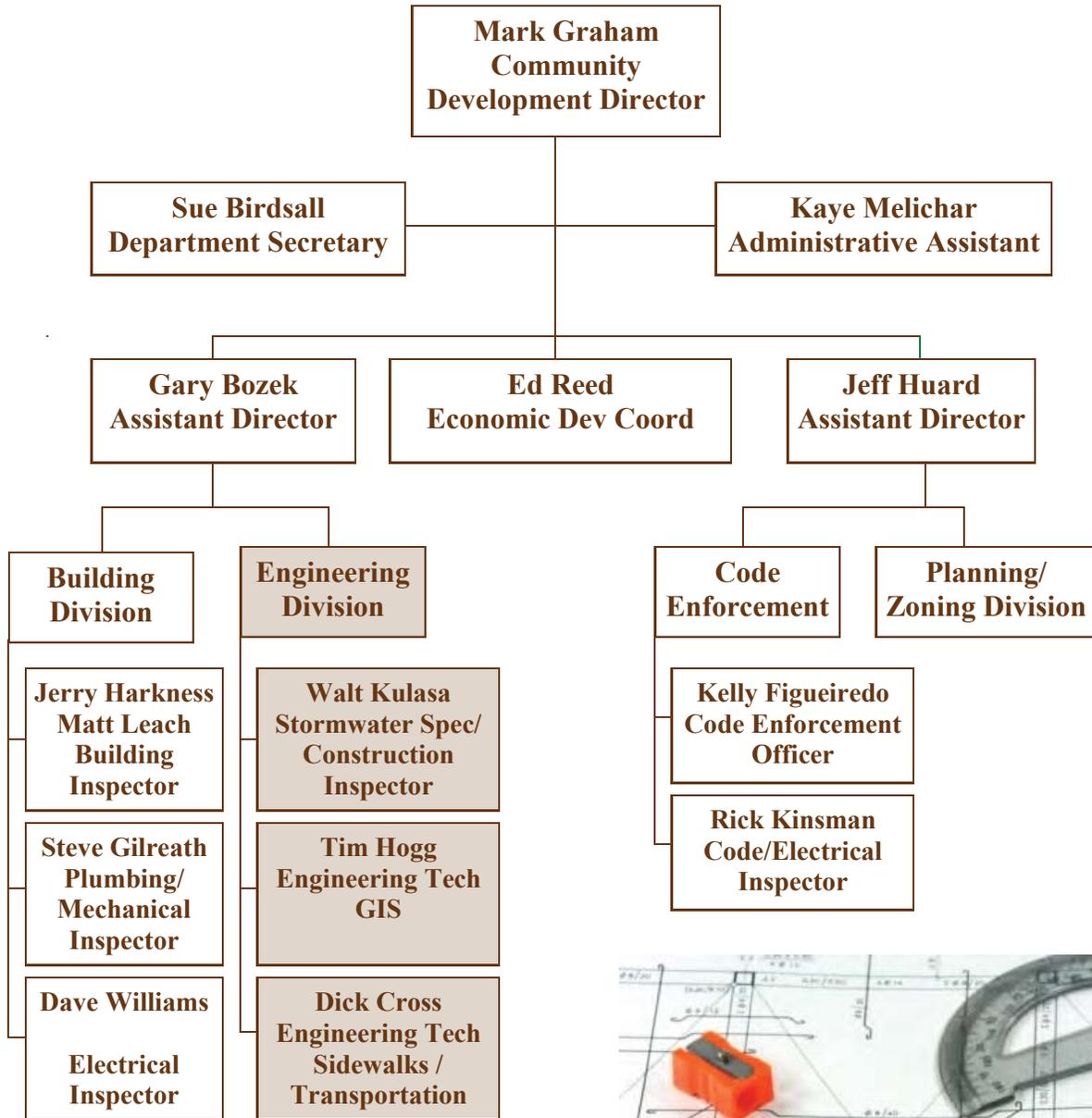
EDC Activity - 101-728

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	-	23,571	66,503	67,175
715 F.I.C.A.	-	1,812	5,087	5,139
717 Worker's Comp. Insurance	-	45	122	99
719 Health Insurance	-	-	12,810	2,500
720 Life, Dental & LTD Insurance	-	618	2,123	1,481
721 Pension	-	2,813	8,313	8,397
728 Office Supplies	-	1,282	2,000	300
729 Photo Copies	-	-	200	200
730 Postage	-	-	500	500
731 Publications	-	-	500	500
740 Operating Supplies	-	46	-	-
806 Contractual Services	27,316	-	-	-
852 Telephone	-	100	1,200	1,200
861 Mileage	-	-	400	400
903 Printing	-	-	3,000	300
957 Education & Training	-	-	1,000	1,000
959 Memberships & Dues	-	651	1,000	585
960 Meetings, Conf. & Seminars	-	846	3,000	260
970 Capital Outlay	-	-	4,000	300
Total EDC Activity	27,316	31,784	107,758	90,336
<i>Total FTEs</i>	0.5	1.0	1.0	
Summary				
Personnel Services	-	28,859	94,958	84,791
Supplies	-	1,328	4,800	3,100
Services	27,316	100	3,000	300
Education & Training	-	1,497	5,000	1,845
Capital Outlay	-	-	-	300
Total EDC Activity	27,316	31,784	107,758	90,336



COMMUNITY DEVELOPMENT DEPARTMENT 2012 ENGINEERING DIVISION

ORGANIZATION CHART

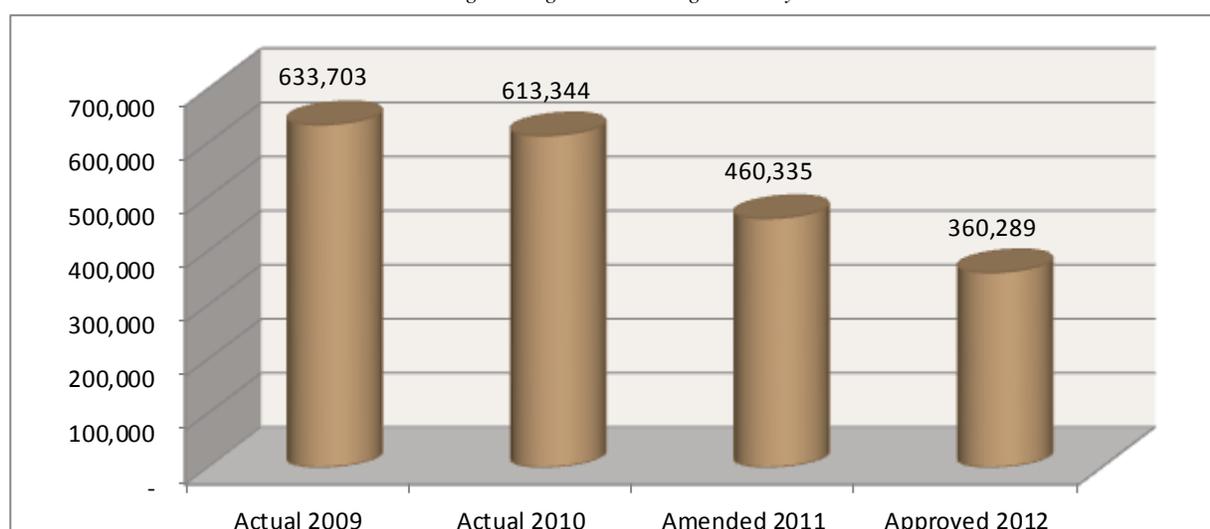


DELTA TOWNSHIP

COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION

The Engineering Division prepares studies, engineering plans, specifications, and contract documents for public works projects. The division 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 division 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, provides information to property owners and developers to aid them in the development of their property.

Engineering Division Budget History



Key Responsibilities

- Maintain and regularly update all Township records of utilities, properties, parks, zoning changes, rights-of-way, and addresses.
- Provide current information to prospective developers, builders, consulting engineers, residents, and other interested parties on Township utilities scheduled for future public improvements.
- Preview plans for consideration of public and private improvements.
- Prepare plans, specifications, and supervise construction of all authorized projects.
- Continue to oversee sidewalk construction, repair, and maintenance program according to the Township's long term plan.

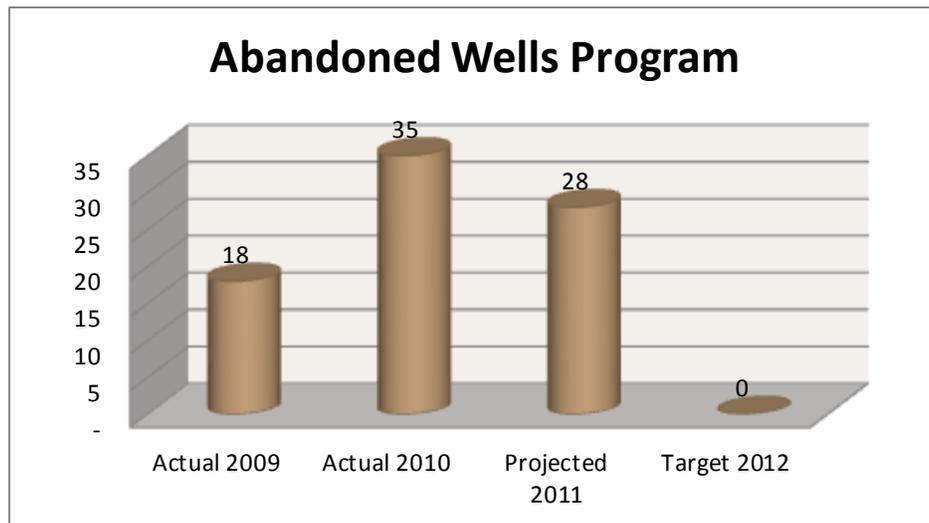
2012 Performance Objectives

1. To prepare plans and specifications and to administer contracts for various capital improvement projects, including water main, sanitary sewer, and sidewalk projects. (Strategic Plan Goals #2 and #4)
2. To pursue grant funds to improve wetlands, wildlife habitat enhancements, non-motorized transportation plans, and other eligible categories. (Strategic Plan Goal #4)

DELTA TOWNSHIP

3. To prepare and recommend a policy for sidewalk inspections and future repairs. (Strategic Plan Goal #4)

Performance Indicators	2009	Actual 2010	Actual Through June 30, 2011	Target 2012
Miles of sidewalk in Township added	3.48	.48	.2	.5
Miles of Pathway in Township added	0	4.25	1.0	.5
Number of site plans approved	7	5	7	5
Engineering project hours	2,546	2,734	3,143	2,500
Abandoned Well Program (wells)	18	16	0	4



DELTA TOWNSHIP

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

		<u>Board Approved</u>
702	Salaries & Wages - Regular	190,330
703	Salaries & Wages - Temporary One part-time year-round professional engineer & part-time summer intern.	36,500
704	Salaries & Wages - Overtime	1,500
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.	8,784
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	18,533
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	910
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	36,447
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	5,092
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.	23,793

DELTA TOWNSHIP

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

		<u>Board Approved</u>
728	Office Supplies	3,500
729	Photo Copies	1,000
730	Postage	700
731	Publications	500
740	Operating Supplies Charges for supplies that cannot logically be assigned as office supplies.	4,000
778	Repair & Maintenance - Supplies Supplies purchased for routine maintenance.	1,000
806	Contractual Services Engineering consultants for specialized engineering functions such as soils, structural and traffic engineers, etc.	15,000
851	Radio Maintenance	300
852	Telephone	650
861	Auto Allowance/Mileage	300
862	Gasoline	2,500
863	Vehicle Maintenance	1,500

DELTA TOWNSHIP

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

	<u>Board Approved</u>
903 Printing	500
911 Fleet Insurance	1,500
933 Repair & Maintenance - Equipment Funds budgeted for repairs or maintenance agreements for departmental equipment.	250
957 Education & Training Continued education courses/sessions necessary to maintain construction inspection certifications and/or currency for water & sanitary sewer inspections, phase II construction, storm water, aggregate testing, soil erosion & sedimentation control, sidewalk/path construction & inspection, Americans with Disabilities Act Compliance, surveying techniques, etc. May also include computer training.	1,500
959 Membership & Dues To maintain memberships in American Public Works Assoc. and American Waterworks Assoc. Also to maintain division secretary's appointment as a notary public.	2,000
960 Meetings, Conferences & Seminars Allocation of funds to allow engineering division staff to attend professional meetings, conferences and seminars pertaining to work related responsibilities.	1,200
970 Capital Outlay	500
TOTAL	<hr/> 360,289 <hr/>

DELTA TOWNSHIP

ENGINEERING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Engineering Department - 447

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	411,185	414,777	273,711	190,330
703 Salaries & Wages - Temporary	8,358	8,943	6,400	36,500
704 Salaries & Wages - OT	-	2,100		1,500
706 Salaries & Wages - Longevity	13,004	13,861	7,683	8,784
715 F.I.C.A.	32,952	33,231	22,124	18,533
717 Worker's Comp. Insurance	1,438	2,413	1,564	910
719 Health Insurance	72,093	47,725	48,264	36,447
720 Life, Dental & LTD Insurance	10,109	8,585	3,307	5,092
721 Pension	50,759	49,121	32,482	23,793
724 Cleaning & Laundry	-	-		-
728 Office Supplies	7,145	3,974	3,500	3,500
729 Photo Copies	1,252	856	1,000	1,000
730 Postage	420	466	700	700
731 Publications	233	34	500	500
740 Operating Supplies	4,148	3,310	4,000	4,000
778 Equipment Maintenance Supplies	1,443	856	1,000	1,000
806 Contractual Services	6,853	7,867	40,000	15,000
851 Radio Maintenance	-	1,445	500	300
852 Telephone	645	622	650	650
861 Mileage	-	283	300	300
862 Gasoline & Diesel	2,289	2,812	2,300	2,500
863 Vehicle Maintenance	1,073	727	2,000	1,500
903 Printing	310	-	500	500
911 Fleet Insurance	1,443	1,500	1,500	1,500
933 R & M Services - Equipment	163	15	250	250
957 Education & Training	278	925	1,500	1,500
959 Memberships & Dues	2,194	2,484	2,600	2,000
960 Meetings, Conf. & Seminars	3,120	4,412	2,000	1,200
963 Miscellaneous - Other	-	-		
970 Capital Outlay	795	-		500
Total Engineering Department	633,703	613,344	460,335	360,289
<i>Total FTEs</i>	7.0	6.0	4.5	

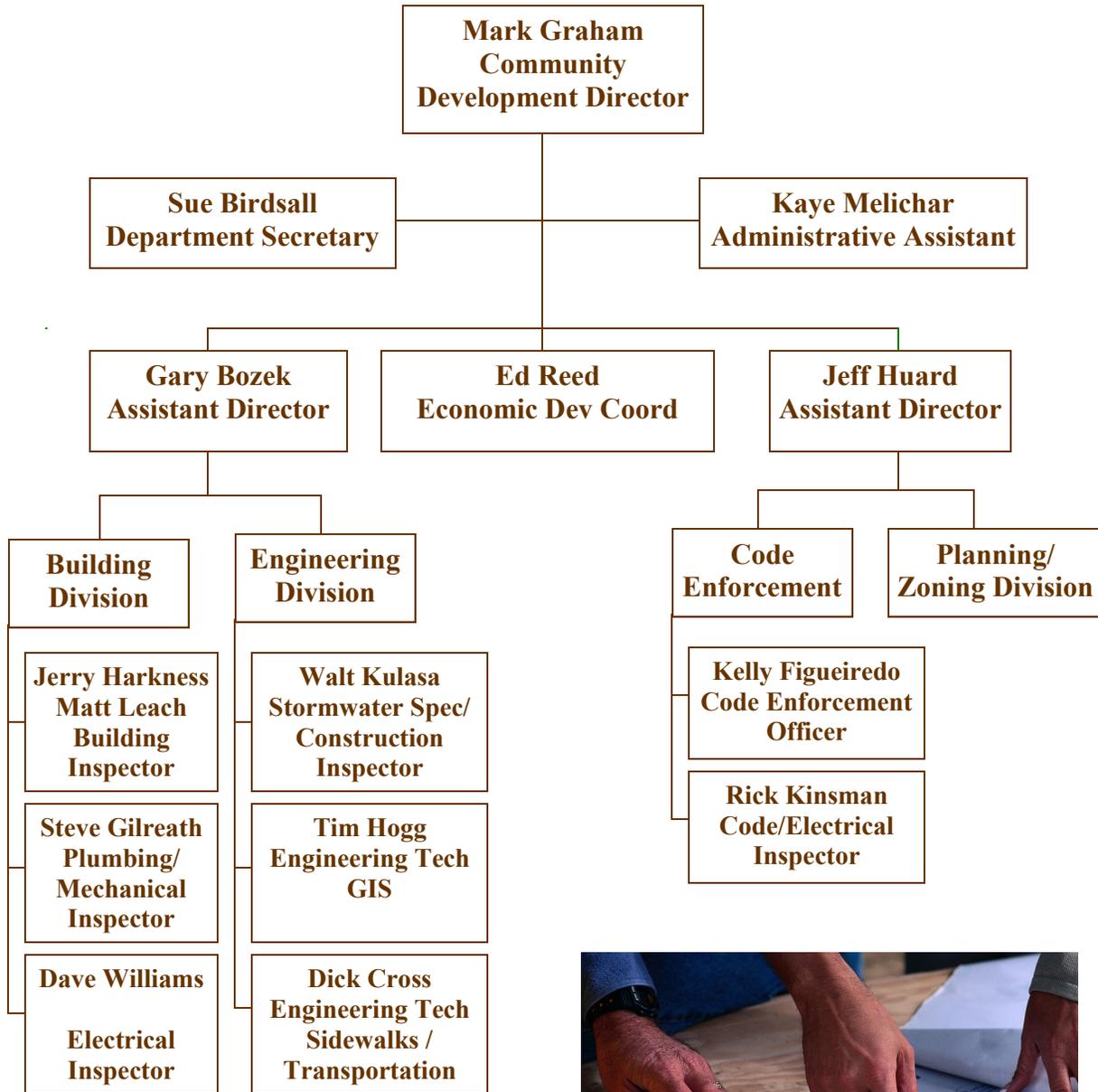
Summary

Personnel Services	599,899	580,756	395,535	321,889
Supplies	16,929	12,308	13,000	13,200
Services	9,044	10,959	44,200	18,500
Insurance	1,443	1,500	1,500	1,500
Education & Training	5,592	7,821	6,100	4,700
Capital Outlay	795	-	-	500
Total Engineering Dept.	633,703	613,344	460,335	360,289



COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

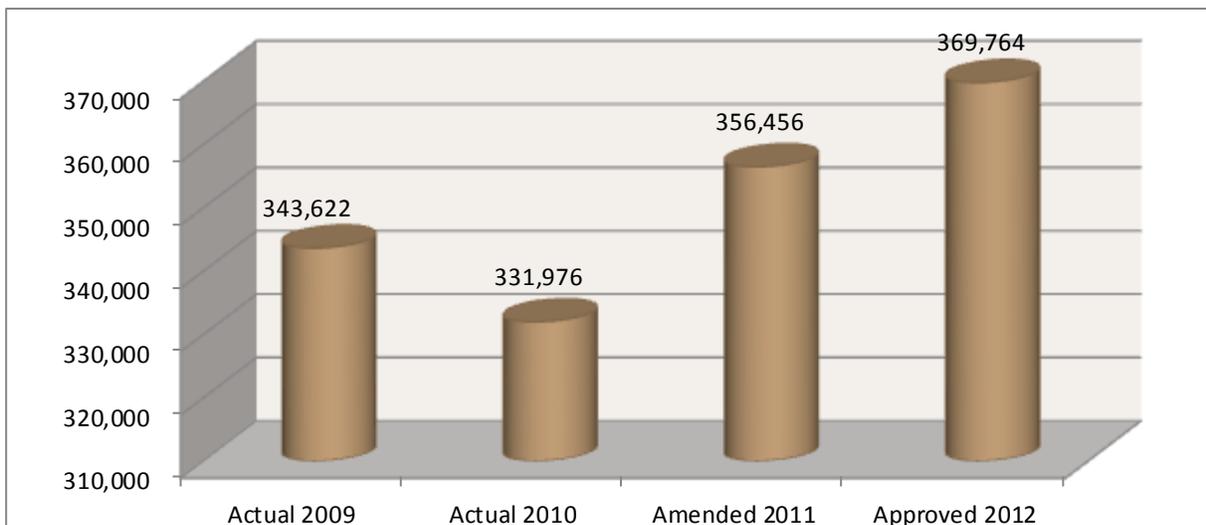
COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION

The Planning Division 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.

Key Responsibilities

- Responsible for the Comprehensive Plan, is a long range guide for the growth & development of the Township.
- Responsible for the Township's Zoning Ordinance which includes a corresponding map.
- Provides technical support to the Planning Commission so they can fulfill their duties mandated by the Michigan Planning Enabling Act which includes annual preparation of an annual Capital Improvements Program.
- Responsible for various codes and ordinances, which include the Township's Subdivision Ordinance and Land Division Ordinance.
- Provides support services to Township officials, businesses, and residents as needed.

Planning Division Budget History



2012 Objectives

1. Staff will continue to participate in the Township's sustainability efforts, including committee participation as well as the drafting of zoning amendments pertaining to solar power.
2. The drafting of ordinance amendments will take place as necessary.

DELTA TOWNSHIP

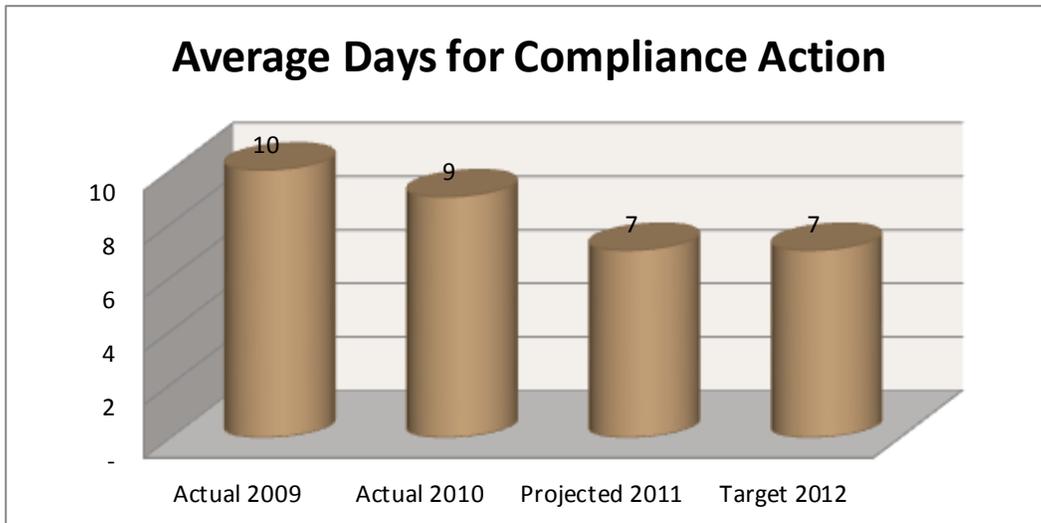
Performance Indicators	2009	2010	As of June 30, 2011	Target 2011	Target 2012
Zoning enforcement actions*	40	35	15	20	25
Average time for compliance – zoning enforcement actions**	10	10	9	7	7
Zoning ordinance amendments drafted***	2	8	3	5	3
Special land use permits processed	4	8	2	5	4
Completion of electronic scanning****	60%	65%	65%	70%	70%
Site plans reviewed	4	4	2	4	4
Rezoning permits processed	1	2	2	2	2
Percentage of operation costs to General Fund Total Budget	2.3%	2.1%		2.3%	2.4%

*Does not include follow up on complaints in which inspection revealed no violation existed.

** Days from first complaint to inspection and compliance/filing legal action.

*** Does not imply amendments were adopted. Does not include studies which never reached amendment status due to the Township Board’s rejection (ex. = Form Based Zoning).

**** Consists of electronic scanning of all of the Department’s paper files & documents.



DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	247,023
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.	8,265
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	19,529
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	361
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	40,282
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	6,088
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.	29,516
728 Office Supplies	800

DELTA TOWNSHIP

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

		<u>Board Approved</u>
729	Photo Copies	800
730	Postage	800
731	Publications	1,000
	American Planning Assoc. Membership 3 ea.	800
	Planning & Zoning newsletter	200
806	Contractual Services	10,000
	Assistance in the preparation of graphics related to the updating of the comprehensive plan. Graphics will have to be coordinated between "in-house" and LAP.	
852	Telephone	250
861	Auto Allowance/Mileage	100
903	Printing	1,000
957	Education & Training	800
	Primary expenses are MML, MTA, MSU, and Michigan Planning Association seminars & conferences.	
959	Membership & Dues	1,650
	American Planning Assoc. membership 3 ea.	1,350
	Planning accreditation 3 ea.	300
960	Meetings, Conferences & Seminars	1,500
	Primary expenses are conferences/seminars for MML, MTA, MSU, and American Planning Association.	
TOTAL		<u><u>369,764</u></u>

DELTA TOWNSHIP

PLANNING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Planning Department - 721

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	231,347	233,556	242,178	247,023
703 Salaries & Wages - Temporary	5,357	-		
706 Salaries & Wages - Longevity	7,895	7,895	7,895	8,265
710 Fees & Per Diem	1,950	4,100	6,000	
715 F.I.C.A.	18,770	18,314	19,146	19,529
717 Worker's Comp Insurance	295	488	415	361
719 Health Insurance	38,774	28,985	35,913	40,282
720 Life, Dental & LTD Insurance	5,588	5,617	5,923	6,088
721 Pension	28,978	28,196	28,936	29,516
728 Office Supplies	855	547	800	800
729 Photo Copies	314	520	800	800
730 Postage	371	400	800	800
731 Publications	1,020	980	1,000	1,000
806 Contractual Services	-	-		10,000
852 Telephone	31	13	250	250
861 Mileage	211	-	100	100
903 Printing	-	-	1,000	1,000
933 R & M Services - Equipment	-	-	-	
957 Education & Training	115	165	800	800
959 Memberships & Dues	1,337	1,710	2,000	1,650
960 Meetings, Conf. & Seminars	185	490	1,500	1,500
970 Capital Outlay	229	-	1,000	
<i>Total Planning Department</i>	<u>343,622</u>	<u>331,976</u>	<u>356,456</u>	<u>369,764</u>
<i>Total FTEs</i>	3.5	3.0	3.0	

Summary

Personnel Services	338,954	327,151	346,406	351,064
Supplies	2,560	2,447	3,400	3,400
Services	242	13	1,350	11,350
Insurance				
Education & Training	1,637	2,365	4,300	3,950
Capital Outlay	229	-	1,000	-
<i>Total Planning Dept.</i>	<u>343,622</u>	<u>331,976</u>	<u>356,456</u>	<u>369,764</u>

GENERAL FUND FY 2012 BUDGET

Delta Township Recycling Activity

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.



DELTA TOWNSHIP

RECYCLING

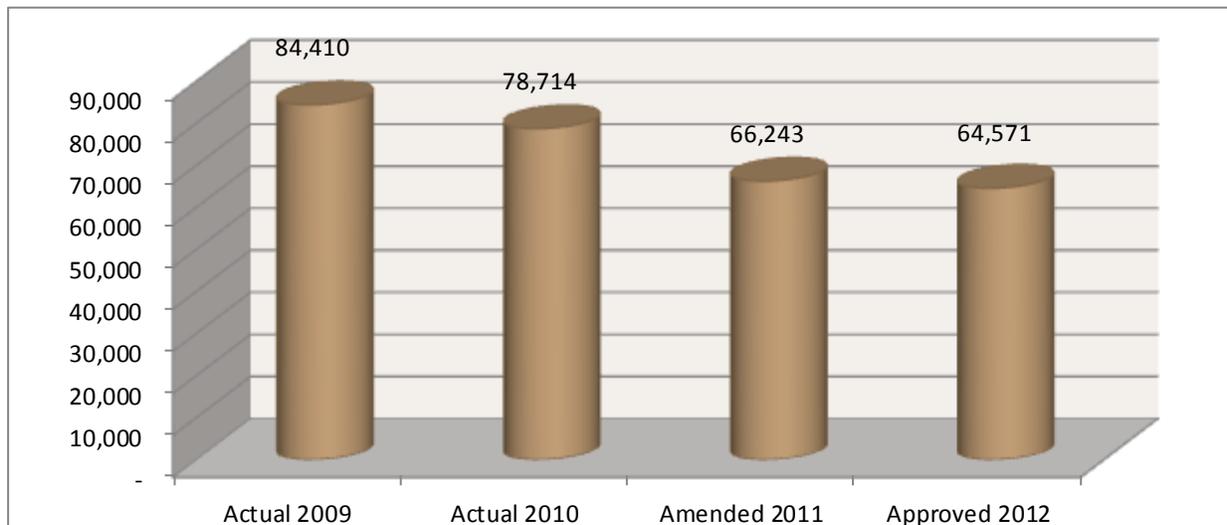
The Delta Township Recycling Center is located at 5717 Millett Highway, and is open three days per week (Tuesday, Wednesday, and Saturday). The Recycling Center is a division of the Parks, Recreation, and Cemeteries Department. Delta Township is one of the leaders in the region for providing recycling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

Key Responsibilities

- Provide recycling opportunities in a cost-effective manner.
- Maintain and supervise the township's recycling center.
- Make the de-junking and de-leafing programs accessible to immobile township residents who are unable to deliver recyclable material to the recycling facility.

Recycling Budget History



2012 Objectives

1. To maintain yearly intake by offsetting loss in newspaper collection with increased volumes. (newspaper volume has decreased dramatically due to newspapers being much smaller) (*Strategic Plan Goal #3*)
2. To continue Delta Township's annual recycling events: De-Leafing, Spring Yard Waste Clean-up and Propane Tank/Freon Appliance Collection (*Strategic Plan Goal #3 and #4*)
3. To continue to coordinate recycling activities with those offered by Grand Ledge, Eaton County, and the City of Lansing. (*Strategic Plan Goals #2 and #3*)
4. To continue to explore the availability of grants that expand recycling opportunities, and promote the Township's recycling efforts. (*Strategic Plan Goal #4*)

DELTA TOWNSHIP

Performance Indicators	2009	2010	Actual through June 30, 2011	Target 2012
Christmas Trees Chipped and Composted (Estimated Number)	1,200	1,200	1,200	1,200
Cubic Yards Recycled at Center	625	1,339*	551 Tons	**
Recycling Costs Per Ton Recycled	\$135.06*	\$61.37*		
De-Junking Costs Annually	\$22,019.37	\$16,390.25***	\$5,731.68	\$7,500.00
Percentage of operation costs to General Fund Total Budget	.6%	.5%		.4%

* Eaton County changed what was included in computing this figure by including “everything” that was collected at the site.

**DeJunking was discontinued in 2011. The department held a two day “free to residents” yard waste and Freon collection, and the figure listed is what was collected. All other recycling activities performed as part of our normal operations during that time.

***Actual

De-Junking Project – Efficiency & Effectiveness (2011 Special Projects for year)				
	2009	2010	Actual through June 30, 2011	2012 Projected
Trash	760 cu. yds.	687 cu. yds.	N/A	N/A
Yard Waste (Spring)	560 cu. yds.	280 cu. yds.	**340 cu. yds.	350
Yard Waste (De-leafing)	652 cu. yds.	731 cu. yds.	Fall Event	
Metals	21.76 tons	16.2 tons		
Freon Items	96	94	*103	100
Propane Tanks	34	23		
Eaton Co. Shelter	78 cu. yds.	N/A.	N/A	
Bikes to “Bike Man”	205	217		
Man-hours	501.25	374	**158	150
Vouchers Issued	2,347	2058	N/A	N/A
Households	783	687	N/A	N/A
Project Cost Total	\$21,498.56	\$16,390	\$4,433	\$4,500
Cost per participating household	\$27.46	\$23.89		

*DeJunking was discontinued in 2011. The department held a two day “free to residents” yard waste and Freon collection, and the figure listed is what was collected. All other recycling activities performed as part of our normal operations during that time.

**Man hours include department staff plus a Deputy and inmates.

DELTA TOWNSHIP

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

	<u>Board Approved</u>
703 Wages & Salaries - Temporary	22,500
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	1,721
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	800
740 Operating Supplies	1,000
Office supplies	400
Custodial supplies	300
Printing	300
776 Repair & Maintenance Supplies - Building Supplies for upkeep of the building at the Recycling Center.	250
778 Repair & Maintenance - Supplies	500
Repairs of recycling containers	300
Routine equipment maintenance	200
780 Repair & Maintenance Supplies - Grounds	1,000
Landscape supplies	500
Fertilizer/weed control	300
Ice melter	200
806 Contractual Services Use of the Community Corrections work crew for programs such as the De-Junking, etc.	250
852 Telephone	500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
921	Electricity	1,800
923	Sewer & Water	250
925	Recycling	33,500
	Yard waste collection - regular	11,500
	Spring yard waste collection	5,000
	De-Leafing	13,000
	Freon collection - 2 times	2,000
	Miscellaneous	2,000
970	Capital Outlay	500
	Proposed expenses for equipment as may be required during FY 2011.	
TOTAL		<u><u>64,571</u></u>

DELTA TOWNSHIP

RECYCLING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Recycling - 442

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular		1,528		
703 Salaries & Wages - Temporary	24,592	24,766	22,430	22500
704 Salaries & Wages - Overtime	3,187	2,029	-	
715 F.I.C.A	2,143	2,161	1,716	1721
717 Workers' Compensation	613	1,006	797	800
719 Health Insurance		(25)		
720 Life, Dental & Disability Ins.	882	-	-	
721 Retirement	32	191	-	
740 Operating Supplies	985	604	1,000	1000
776 Building Maintenance Supplies	3,949	166	500	250
778 Equipment Maintenance Supplies	300	-	800	500
780 Grounds Maintenance Supplies	755	1,257	1,000	1000
806 Contractual Services	150	-	500	250
852 Telephone	447	507	450	500
921 Electricity	1,306	1,490	1,800	1800
923 Sewer & Water	294	257	250	250
925 Recycling	44,778	42,777	34,000	33500
970 Capital Outlay	-	-	1,000	500
Total Recycling	84,410	78,714	66,243	64,571
<i>Total FTEs</i>	1.0	1.0	1.0	

Summary				
Personnel Services	31,447	31,656	24,943	25,021
Supplies	5,988	2,027	3,300	2,750
Services	46,975	45,031	37,000	36,300
Capital Outlay	-	-	1,000	500
Total Recycling	84,410	78,714	66,243	64,571

GENERAL FUND FY 2012 BUDGET

Delta Township Drains Activity

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.



Before



After

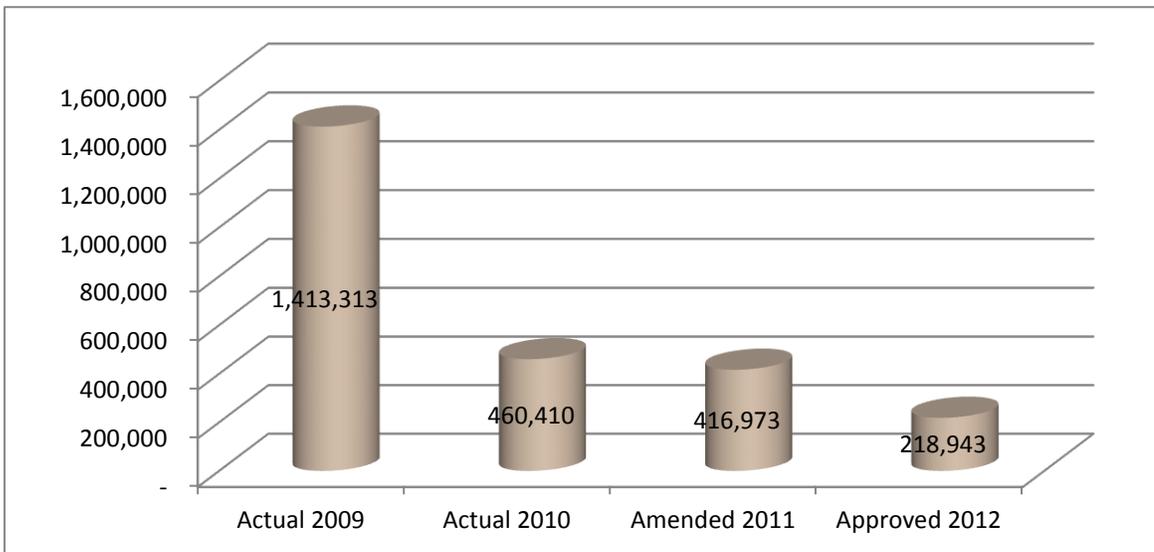
Logjam removal and cross vane construction - Carrier Creek (before & after)

Prior to construction, many sections of the creek were blocked with logs and debris. This material was removed with the help of several area volunteers. In more than 30 places, cross vanes were constructed to direct flow toward the center of the creek, helping to manage flow particularly after heavy rain. They function similarly to J-hooks.

DELTA TOWNSHIP

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

		<u>Board Approved</u>
934 Repair & Maintenance - Other		213,343
County drain assessment on Township property	19,500	
County at large drain assessment	193,843	
 959 Memberships and Dues		 5,600
GLRC		
 TOTAL		 <u><u>218,943</u></u>



DELTA TOWNSHIP

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

Drains Activity - 445

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
934 R & M Services - Other	1,096,363	201,357	411,373	213,343
959 Memberships & Dues	4,500	5,556	5,600	5,600
970 Capital Outlay	312,450	253,497	-	-
<i>Total Drains Activity</i>	<u>1,413,313</u>	<u>460,410</u>	<u>416,973</u>	<u>218,943</u>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

<i>Summary</i>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Services	1,100,863	206,913	416,973	218,943
Education & Training				
Capital Outlay	312,450	253,497	-	-
<i>Total Drains Activity</i>	<u>1,413,313</u>	<u>460,410</u>	<u>416,973</u>	<u>218,943</u>

DELTA TOWNSHIP

DRAIN ACTIVITY

	<u>Sherwood Forest</u>	<u>Carrier Creek</u>	<u>Forest Glen</u>	<u>Gettysburg</u>	<u>Thornapple</u>	<u>Total</u>
2012	6,209	139,468	20,255	24,279	3,632	193,843
2013	6,045	135,248	19,737	34,898	4,601	200,529
2014	5,866	131,028	19,167	33,949	4,465	194,475
2015	5,694	126,808	18,623	33,046	4,333	188,504
2016	5,522	122,587	18,079	32,143	4,202	182,533
2017	5,357	118,367	17,555	31,278	4,075	176,632
2018	5,179	114,147	16,991	30,338	3,940	170,595
2019	5,008	109,927	16,447	29,435	3,808	164,625
2020	4,836	105,706	15,903	28,532	3,677	158,654
2021	4,669	101,486	15,372	27,657	3,547	152,731
2022	4,493	97,266	14,815	26,727	3,414	146,715
2023	4,321	93,046	14,271	25,824	3,283	140,745
2024	4,150	88,826	13,727	24,922	3,152	134,777
2025	3,980	84,605	13,190	24,036	3,021	128,832
2026	3,806		12,639	23,116	2,889	42,450
2027	3,635		12,095	22,213		37,943
2028	3,463		11,551	21,310		36,324
2029	3,292		11,008	20,415		34,715
2030				19,505		19,505
2031				18,603		18,603
	<u>85,525</u>	<u>1,568,515</u>	<u>281,425</u>	<u>532,226</u>	<u>56,039</u>	<u>2,523,730</u>

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 4% to 5.5%.

GENERAL FUND FY 2012 BUDGET

Delta Township Roads Activity

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

The Township also participates in an annual local road resurfacing program by paying 50% of the cost for resurfacing roadways in Delta Township.

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

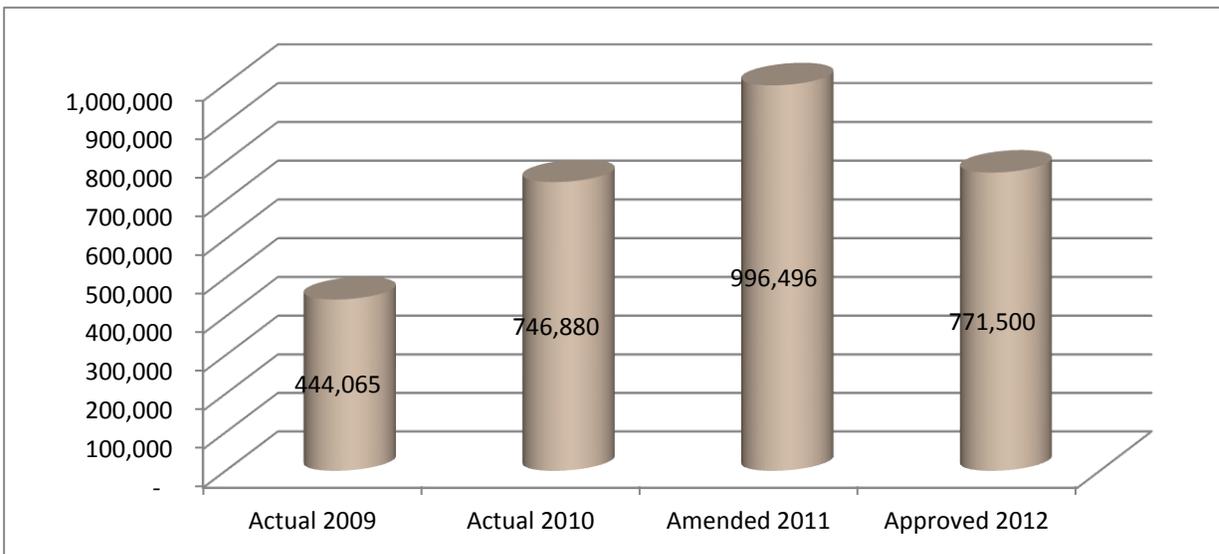


DELTA TOWNSHIP

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

			<u>Board Approved</u>
934	Repair & Maintenance - Other		170,500
	Sidewalk repairs	70,000	
	Road resurfacing & repairs	90,000	
	Dust control program	10,500	
970	Capital Outlay		601,000
	MI Avenue construction	433,000	
	St. Joe/Broadbent intersection	110,000	
	St. Joe Widening	58,000	
		-	
			<u><u>771,500</u></u>

TOTAL



DELTA TOWNSHIP

ROADS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Roads Activity - 446

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
740 Operating Supplies	600	-	-	
934 R & M Services - Other	103,806	56,022	115,500	170,500
970 Capital Outlay	262,513	312,045	555,000	601,000
970 St. Joe & Nixon Rd	-	271,145	-	
970 Creyts-Webster Shared Use	77,146	107,668	-	
<i>Total Roads Activity</i>	<u>444,065</u>	<u>746,880</u>	<u>670,500</u>	<u>771,500</u>

<i>Summary</i>				
Supplies	600			
Services	103,806	56,022	115,500	170,500
Capital Outlay	339,659	690,858	555,000	601,000
<i>Total Roads Activity</i>	<u>444,065</u>	<u>746,880</u>	<u>670,500</u>	<u>771,500</u>



DELTA TOWNSHIP

Street Lighting

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

Delta Township pays for the lights on primary roads using general fund monies. Delta 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. It sometimes takes 6–8 months until a district reaches final approval by the Township Board and then another 6 months to get 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 entire process. The Clerk's Office does the initial contacts and meetings. The Accounting Department prepares the annual assessment roll and ultimately collects the tax. The Assessing Department determines the validity of the petition signatures and calculates the per parcel benefit and assessment amount. The Accounting Department monitors all street lights for budgeting and assessment purposes.

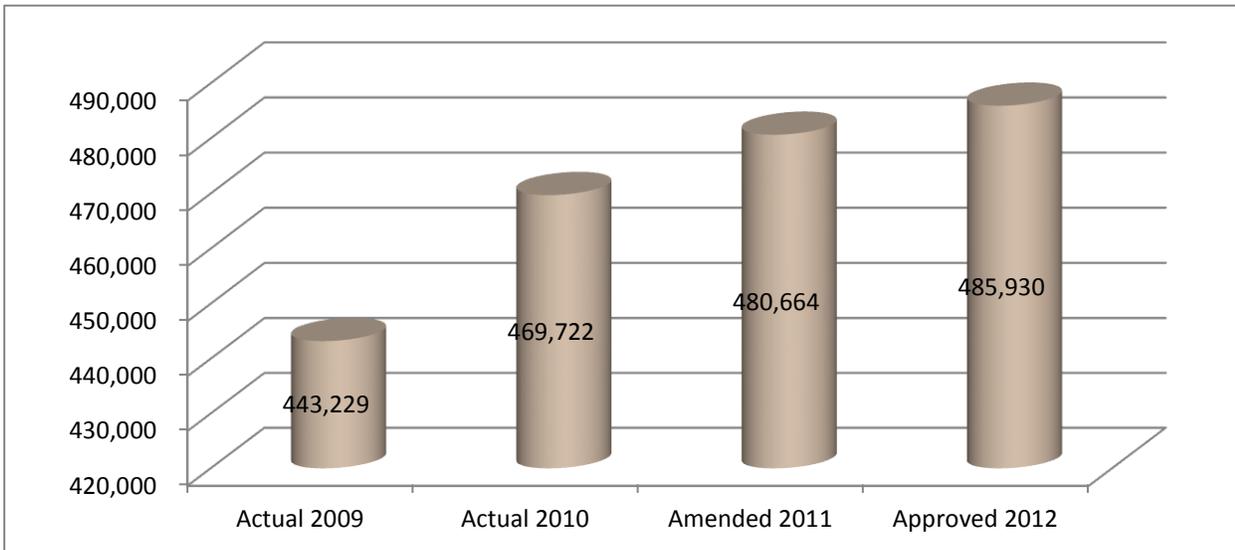


DELTA TOWNSHIP

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

		<u>Board Approved</u>
924	Street Lighting At Large There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	59,300
924.xxx	Street Lighting - Special Assessments Currently Delta Township has approximately 123 Special Assessment Street Lighting Districts.	426,630
TOTAL		<u>485,930</u>

Street Lighting Budget History



DELTA TOWNSHIP

STREET LIGHTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Street Lighting Activity - 448

<u>Acct #</u>		Actual 2009	Actual 2010	Amended 2011	Approved 2012
924	Electricity - Street Lighting	41,605	60,650	58,200	59,300
924.xxx	Electricity - Street Lighting Dist.	401,618	409,072	422,464	426,630
	<i>Total Street Lighting Activity</i>	443,223	469,722	480,664	485,930

<i>Summary</i>					
	Services	443,223	469,722	480,664	485,930
	<i>Total Street Lighting Activity</i>	443,223	469,722	480,664	485,930

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	Amended 2011 Budget		2012 Approved	
		2010 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
1	Claiborne Heights	872	915	915	910	910
2	Dawn Haven	1,765	1,750	1,750	1,880	1,880
3	Huntington Acres	1,482	1,550	1,550	1,540	1,540
4	Mar Moor Estates	9,663	9,800	9,800	9,890	9,890
5	Nixonburg Hills	1,648	1,680	1,680	1,760	1,760
6	Saratoga Farms Est.	785	820	820	820	820
7	Bretton Woods	3,139	3,275	3,275	3,260	3,260
8	Mall Drive-East	4,363	4,450	4,450	4,500	4,500
9	Mall Drive-West	7,476	7,785	7,785	7,720	7,720
10	Park Meadows	5,920	6,075	6,075	6,050	6,050
11	Stonegate-Rockdale	3,359	3,450	3,450	3,460	3,460
12	Allison Heights	9,069	9,300	9,300	9,340	9,340
13	Westbrook Est. #1	1,176	1,250	1,250	1,210	1,210
14	Verndale #1	6,382	6,600	6,600	6,570	6,570
15	Carrier Creek	3,359	3,450	3,450	3,460	3,460
16	Westbrook Est. #2	2,351	2,450	2,450	2,420	2,420
17	Oak Park	87	94	94	90	90
18	Willow Woods	2,183	2,190	2,190	2,250	2,250
19	Carrier Creek #2	1,679	1,740	1,740	1,730	1,730
20	Dutch Hills Farms	3,191	3,280	3,280	3,290	3,290
21	Verndale #3	1,511	1,550	1,550	1,560	1,560
22	Verndale #4	7,743	7,980	7,980	7,990	7,990
23	Allison Heights #2	1,008	1,050	1,050	1,040	1,040
24	River Ridge-Holiday	1,847	1,900	1,900	1,900	1,900
25	Gettysburg Farms	3,191	3,300	3,300	3,290	3,290
26	Dutch Hills Farms #2	1,344	1,390	1,390	1,390	1,390
27	Westbrook Estates. #2	2,687	2,700	2,700	2,770	2,770
28	Allison Heights #4	1,511	1,560	1,560	1,560	1,560
29	Colt Meadows	4,366	4,500	4,500	4,500	4,500
30	Dutch Hills Farms #3	1,511	1,580	1,580	1,560	1,560
31	Stonegate-Boxwood	1,679	1,740	1,740	1,730	1,730
32	Dornet Drive	436	460	460	450	450
33	Williamsburg #3	840	870	870	870	870
34	Brookside	-	-	-	-	-
35	Shenandoah	2,852	2,950	2,950	2,950	2,950
36	Delta Glens	10,412	10,450	10,450	10,730	10,730
37	Tindalaya	1,176	1,200	1,200	1,210	1,210
38	Old Erin Way	1,344	1,400	1,400	1,400	1,400

DELTA TOWNSHIP**STREET LIGHTING SPECIAL ASSESSMENTS**

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	Amended 2011 Budget		2012 Approved	
		2010 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
39	Chellmar	1,511	1,530	1,530	1,560	1,560
40	Westbrook #5	3,359	3,480	3,480	3,480	3,480
41	Delta South Condos	1,344	1,410	1,410	1,390	1,390
42	Windcharme Estates	7,893	8,100	8,100	8,130	8,130
43	Plum Hollow	2,183	2,260	2,260	2,260	2,260
44	Delta Commerce Drive	8,901	9,200	9,200	9,200	9,200
45	Robbins Acres	2,687	2,790	2,790	2,790	2,790
46	Delta Downs	5,710	5,850	5,850	5,880	5,880
47	Cambridge Manor #1	2,519	2,620	2,620	2,620	2,620
48	Stonegate-Bollman	1,679	1,740	1,740	1,740	1,740
49	Brookside-Springtree	-	-	-	-	-
50	Plum Hollow II	3,527	3,650	3,650	3,650	3,650
51	Century Commerce Ctr.	8,544	8,800	8,800	8,820	8,820
52	Snow Ridge	8,061	8,300	8,300	8,310	8,310
53	Lantern Green	9,741	10,000	10,000	10,050	10,050
54	Canyon Hills	6,718	6,900	6,900	6,920	6,920
55	Cambridge Manor 2 & 3	3,863	4,000	4,000	4,000	4,000
56	Brookside Condos	-	-	-	-	-
57	Windsong Way	-	-	-	-	-
58	Williamsburg #5	7,053	7,300	7,300	7,300	7,300
59	Shenandoah #2	2,183	2,260	2,260	2,260	2,260
60	Delta Mills Estates	7,389	7,550	7,550	7,620	7,620
61	Snow Ridge #2	5,038	5,200	5,200	5,200	5,200
62	Oakridge	4,366	4,500	4,500	4,500	4,500
63	Verndale Lakes	15,786	16,200	16,200	16,270	16,270
64	Walmar Estates	6,046	6,200	6,200	6,250	6,250
65	Brookside Village Condos	-	-	-	-	-
66	Forest Glen	2,687	2,750	2,750	2,780	2,780
67	Renker Road	1,569	1,675	1,675	1,650	1,650
68	Windcharme Est. #4	4,702	4,850	4,850	4,850	4,850
69	Robbins Acres II	6,046	6,250	6,250	6,250	6,250
70	Plum Hollow-Applewood	2,015	2,100	2,100	2,100	2,100
71	Armstrong Hills	4,050	4,200	4,200	4,200	4,200
72	River Cove	2,519	2,620	2,620	2,620	2,620
73	Players Club	3,524	3,650	3,650	3,650	3,650
74	Echo Valley	3,527	3,650	3,650	3,650	3,650
75	Shenandoah #3	1,847	1,910	1,910	1,910	1,910
76	Sherwood Downs	6,046	6,250	6,250	6,250	6,250
77	Broadbent Woods	4,454	4,600	4,600	4,600	4,600

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	Amended 2011 Budget		2012 Approved	
		2010 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
78	Broadbent Woods-Phase II	1,679	1,750	1,750	1,750	1,750
79	Wayland Drive	840	870	870	870	870
80	Davenport Subdivision	1,235	1,300	1,300	1,300	1,300
81	Morgan Creek	5,710	5,850	5,850	5,900	5,900
82	Laurel Woods	4,373	4,520	4,520	4,520	4,520
83	Davis Hwy./LD Clark	9,123	9,350	9,350	9,350	9,350
84	Shenandoah #4	2,015	2,100	2,100	2,100	2,100
85	Wellington Fields	2,106	2,200	2,200	2,250	2,250
86	Walmar Estates #II	1,176	1,220	1,220	1,220	1,220
87	Nixon Hills	2,106	2,250	2,250	2,250	2,250
88	Walmar Estates #III	2,183	2,260	2,260	2,260	2,260
89	Westbrook Condos	1,511	1,570	1,570	1,570	1,570
90	Greenwood Condos	3,021	3,150	3,150	3,000	3,000
91	Sugar Maple Circle	1,794	1,850	1,850	1,850	1,850
92	Grand Manor Cove	3,447	3,500	3,500	3,530	3,530
93	Lookout Lane	840	880	880	880	880
94	Dornet Village	4,031	4,100	4,100	4,150	4,150
95	Morgan Creek Condos 61-91	2,183	2,260	2,260	2,260	2,260
96	Morgan Creek/Century Park	4,272	4,400	4,400	4,410	4,410
97	Ashford Manor Phase I	2,106	2,100	2,100	2,230	2,230
98	Laurel Woods Phase II	1,344	1,400	1,400	1,400	1,400
99	Upton Woods	1,805	1,850	1,850	1,910	1,910
100	Upton Wood II	1,204	1,350	1,350	1,300	1,300
101	Barrington Condos	1,204	1,195	1,195	1,280	1,280
102	Saratoga Woods 1 & 2	4,534	5,700	5,700	4,680	4,680
103	Fox Ridge Estates	1,505	1,600	1,600	1,600	1,600
104	Nixon Hills #3	1,354	1,450	1,450	1,450	1,450
105	Willow Cove	7,053	7,200	7,200	7,270	7,270
106	Point West Condos	4,213	4,400	4,400	4,460	4,460
107	Brookside	13,291	13,600	13,600	13,660	13,660
108	Ashford Manor Phase II	2,257	2,450	2,450	2,450	2,450
109	Upton Woods III	903	960	960	960	960
110	Laurel Woods III	3,023	3,130	3,130	3,130	3,130
111	Broadbent Woods III & IV	2,855	2,950	2,950	2,950	2,950
112	Morgan Glen Condos	1,615	1,680	1,680	1,680	1,680
113	Point West #2	1,505	1,650	1,650	1,650	1,650
114	Void Entry	-	-	-	-	-
115	West Willow Heights	1,511	1,700	1,700	1,600	1,600
116	Fox Ridge Estates #2	1,354	1,550	1,550	1,450	1,450

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

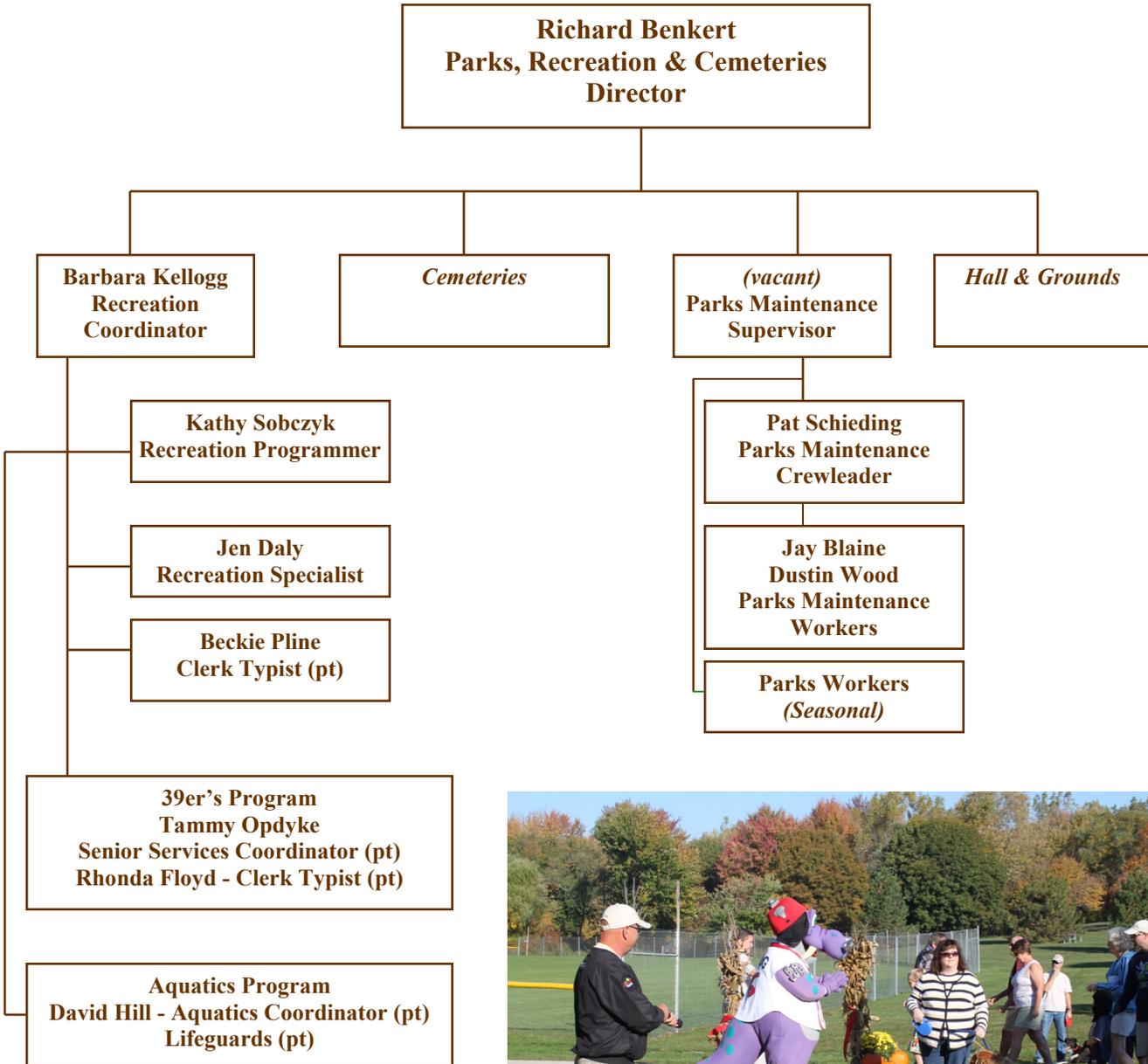
For Year Ending December 31:

<u>DIST#</u>	<u>DISTRICT NAME</u>	<u>Actual</u>	<u>Amended 2011 Budget</u>		<u>2012 Approved</u>	
		<u>2010 Expense</u>	<u>Revenue S/A</u>	<u>Electricity Expense</u>	<u>Revenue S/A</u>	<u>Electricity Expense</u>
117	Shadow Glen	2,859	2,990	2,990	3,050	3,050
118	Saratoga Woods #3	1,847	2,000	2,000	1,950	1,950
119	Winding Road (Cancelled)	-		-		-
120	Barrington Condos	1,204	1,300	1,300	1,300	1,300
121	Crawford Cove	2,015	2,100	2,100	2,100	2,100
122	Westcharme	4,031	4,150	4,150	4,150	4,150
123	Theo Avenue	3,695	3,800	3,800	3,810	3,810
124	Harriet Avenue	646			3,980	3,980
125	Homestead Acres					
<u>TOTALS</u>		<u>409,072</u>	<u>422,464</u>	<u>422,464</u>	<u>426,630</u>	<u>426,630</u>



PARKS & RECREATION DEPARTMENT FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

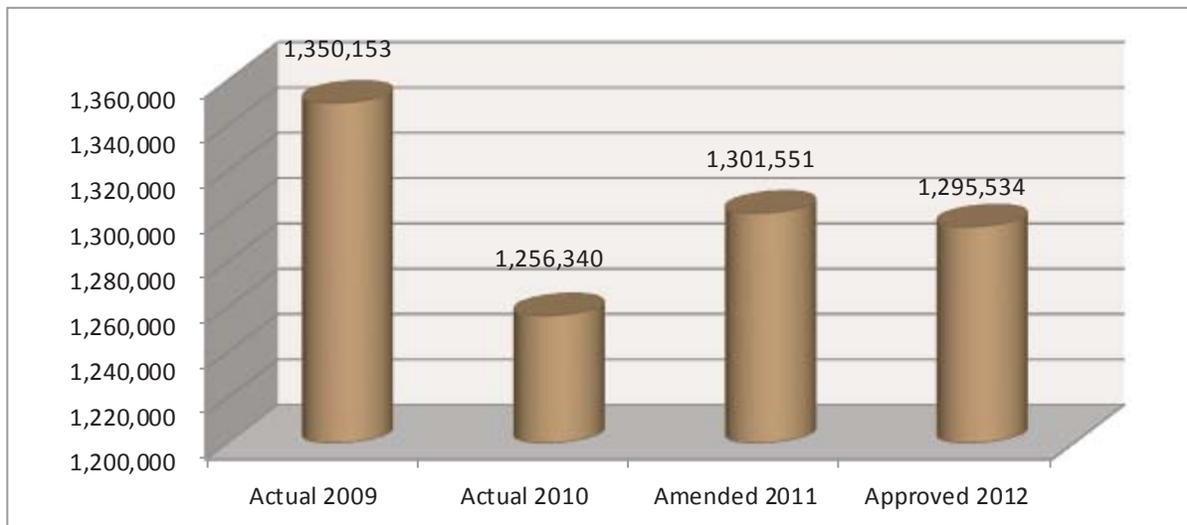
PARKS, RECREATION, AND CEMETERIES DEPARTMENT PARKS AND RECREATION

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

Key Responsibilities

- Offer quality recreation services and programs to our residents, for the benefit of their overall health and well-being.
- Provide positive and safe play opportunities to the youth of our community, through well-rounded programs and recreational venues.
- Closely monitor our parks and facilities to ensure a safe and clean environment for the users.

Parks and Recreation Budget History



Performance Indicators	2009	Actual 2010	As of June 30, 2011	Target 2012
Adult/Youth Athletic Program Attendance	4,270	4,343	2,913	4,919
Senior Center Activities Attendance	14,658	16,542	7,766	18,000
Swim Class Registrations	432	401	224	400
Water Aerobic Participants	12,850	14,157	7,058	14,160
Family Swim/Lap Swim Participants	2,290	2,275	1,662	2,300
Internet Registrations for Programs	85	382	361*	600
WALK Michigan Participants	178	150	Discontinued	Discontinued
Percentage of operation costs to General Fund Total Budget	8.6%	8.5%		8.4%

*\$12,243 collected using the internet.

DELTA TOWNSHIP

Efficiency & Effectiveness				
	2009	2010	2011	2012 Projected
Community Center Revenue	\$31,000	\$33,500	\$19,588	\$35,000
Community Center Rentals	301	300	201	300
Picnic Shelter Rentals	307	281	86	300
Weed Complaints	117	117 (as of 8/10/10)	110	125
Not In Violation	23	23	18	25
Mowed by Owner	69	69	28	70
Mowed by Delta	25	25	24	30
Special Program Activity Participants				
Breakfast/Lunch w/Santa	293	300 (Altered event for 2010)	N/A	120
Music in the Park	400	350	125	N/A
Daddy/Daughter Dance	321	330	285	275
Mother/Son Dance	253	184	193	185

DELTA TOWNSHIP

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

		<u>Board Approved</u>
702	Salaries & Wages - Regular	480,300
703	Salaries & Wages - Temporary	167,560
	Lifeguards	28,500
	Aquatic supervisor	14,900
	Outside parks staff	76,000
	Senior program	31,000
	Office staff	17,160
704	Salaries & Wages - Overtime	10,000
706	Salaries & Wages - Longevity	9,596
	Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	
710	Fees & Per Diem	4,200
	Per Diem payments made to members of the Parks, Recreation and Cemeteries Commission.	
715	F.I.C.A.	50,295
	The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	
717	Worker's Compensation	13,205
	The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	
719	Health Insurance	106,454
	Premiums for health care coverage for full-time employees and their dependents. Employees hired on or after May 1, 2005, are required to pay a portion of their premium costs. Estimated rate increase is included in this figure.	
720	Life, Dental & LTD Insurance	14,660
	Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	

DELTA TOWNSHIP

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

		<u>Board Approved</u>
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.	58,419
724	Uniforms	1,900
	Full-time staff - 6 each	1,700
	Runner rental	200
728	Office Supplies	4,500
729	Photo Copies	3,500
730	Postage	4,000
740	Operating Supplies	50,415
	Softballs & kick balls	5,900
	Softball, volleyball & kickball awards	6,150
	Youth program jerseys	12,150
	Soccer coaches & referee shirts	650
	Special events	3,125
	Youth program supplies (all sports)	3,520
	Pacers Walking Club supplies	200
	Tennis supplies	70
	Delta/Waverly Activities supplies	2,400
	Inventory items (maintenance)	4,500
	Diamond marking powder	3,500
	Custodial supplies	3,500
	Trash bags	2,500
	Oxygen and Acetylene	250
	Seasonal staff shirts and hats	1,500
	Miscellaneous	500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
743	Chemicals Weed control, pesticides, etc.	1,500
759	Tools	1,000
776	Repair & Maintenance - Building	9,500
	Plumbing & electrical supplies	2,000
	Roofing & siding materials	3,000
	Painting & staining supplies	2,500
	Miscellaneous	2,000
778	Repair & Maintenance - Equipment	20,500
	Equipment parts	6,000
	Ball diamond equipment	3,000
	Park sign replacement	4,000
	Picnic table replacement	2,500
	Drinking fountain & irrigation repair	1,000
	Trash can & grill replacement	1,000
	Soccer & tennis nets & goals	1,000
	Miscellaneous	2,000
780	Repair & Maintenance - Grounds	21,000
	Trail surface maintenance	4,000
	Stone dust for infields	4,000
	Playground safety surface	2,500
	Gravel, cement, and sand	2,000
	Landscape supplies	1,500
	Parking lot maintenance	2,000
	Delta Mills tennis court repair	4,000
	Miscellaneous	1,000

DELTA TOWNSHIP

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

		<u>Board Approved</u>
806	Contractual Services	134,080
	Park master plan revision	5,000
	Softball umpire and forfeit fees	19,010
	Softball scorekeepers	8,000
	Art instructors	7,950
	Soccer officials	3,900
	Youth program referees/supervision	11,765
	Tri-County Basketball player insurance	1,525
	Swim aerobics instructors	19,000
	Golf course payment	1,200
	Facility rental fees	6,590
	Tennis instructors	650
	Pool lease fees & repairs	27,000
	Special events	4,790
	Park security	5,000
	Grand Woods pavilion security	700
	Computer program support	4,000
	Port-a-john rentals	4,500
	Trash service	3,500
852	Telephone	4,000
861	Auto Allowance/Mileage	250
862	Gasoline Fuels	25,000
863	Vehicle Maintenance	7,500
903	Printing	1,000
911	Fleet Insurance	9,200
912	Liability Insurance	4,600

DELTA TOWNSHIP

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

		<u>Board Approved</u>
921	Electricity	11,000
922	Heat	3,500
923	Sewer & Water	4,000
931	Repair & Maintenance - Building	1,000
	Routine maintenance needs are budgeted for in this account.	
933	Repair & Maintenance Services - Equipment	7,500
	Funds earmarked for repairs to computers, printers, annual fees, license contracts, maintenance contracts, etc.	
942	Rentals - Equipment	1,200
957	Education & Training	1,000
959	Membership & Dues	5,700
	Michigan Recreation & Park Association	700
	Arthritis Foundation Alliance	500
	MASA - Softball team registration	4,500
960	Meetings, Conferences & Seminars	3,000
970	Capital Outlay	39,500
	Mower replacement program	12,000
	Replacement "D" poles lighting @ Sharp	25,000
	Miscellaneous small equipment	2,500
TOTAL		<hr/> 1,295,534 <hr/>

DELTA TOWNSHIP

**General Fund
Detail of Expenditures
Fiscal Year Ending December 31:**

Parks & Recreation - 751

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
702 Salaries & Wages - Regular	500,564	499,499	468,940	480,300
702 Salaries & Wages - Project	-	16,193		
703 Salaries & Wages - Temporary	184,916	172,420	174,600	167,560
703 Salaries & Wages - Temporary	-	1,165		
704 Salaries & Wages - OT	4,840	1,011	10,000	10,000
706 Salaries & Wages - Longevity	11,918	11,981	12,485	9,596
710 Fees & Per Diem	3,650	4,000	4,200	4,200
715 F.I.C.A.	53,055	52,906	50,306	50,295
717 Worker's Comp. Insurance	7,777	12,725	18,296	13,205
719 Health Insurance	105,959	76,143	94,929	106,454
720 Life, Dental & LTD Insurance	15,110	13,867	14,349	14,660
721 Pension	60,153	61,667	57,031	58,419
724 Cleaning & Laundry	1,862	1,886	1,800	1,900
728 Office Supplies	5,954	4,659	5,000	4,500
729 Photo Copies	3,652	3,539	3,500	3,500
730 Postage	4,131	4,217	4,500	4,000
740 Operating Supplies	46,548	43,687	52,985	50,415
743 Chemicals	1,191	1,790	1,500	1,500
759 Tools	1,371	631	1,000	1,000
776 Building Maintenance Supplies	55,874	5,105	12,500	9,500
778 Equipment Maintenance Supplies	23,385	16,307	25,500	20,500
780 Grounds Maintenance Supplies	15,243	10,289	25,000	21,000
806 Contractual Services	97,960	99,773	138,630	134,080
852 Telephone	3,881	3,779	4,000	4,000
861 Mileage	159	67	250	250
862 Gasoline & Diesel	22,834	22,179	25,000	25,000
863 Vehicle Maintenance	9,285	9,291	7,500	7,500
901 Advertising	676	-	1,000	-
903 Printing	236	-	1,000	1,000
911 Fleet Insurance	9,139	9,200	9,200	9,200
912 Liability Insurance	4,617	3,805	4,600	4,600
921 Electricity	9,584	11,057	10,000	11,000
922 Heat	3,797	2,957	4,500	3,500
923 Sewer & Water	3,585	3,985	4,000	4,000
931 R & M Services- Building	1,970	614	2,000	1,000
933 R & M Services - Equipment	6,725	13,543	7,500	7,500

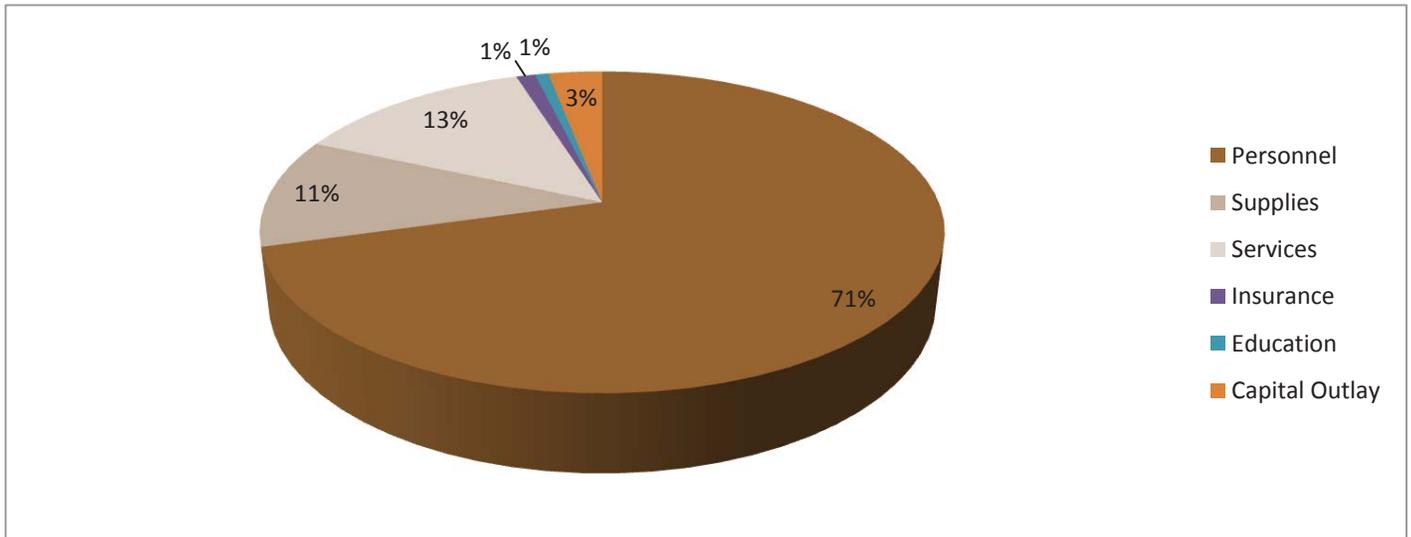
DELTA TOWNSHIP

**General Fund
Detail of Expenditures
Fiscal Year Ending December 31:**

Parks & Recreation - 751

<u>Acct #</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
942 Rentals - Equipment	1,270	255	1,200	1,200
957 Education & Training	375	407	1,500	1,000
959 Memberships & Dues	5,855	5,449	5,750	5,700
960 Meetings, Conf. & Seminars	3,749	2,782	4,000	3,000
970 Capital Outlay	57,302	51,510	31,500	39,500
Total Parks & Recreation	1,350,153	1,256,340	1,301,551	1,295,534
<i>Total FTEs</i>	16.5	16.5	15.5	

Summary				
Personnel Services	947,944	923,577	905,136	914,689
Supplies	182,045	114,289	158,285	142,815
Services	139,126	145,321	181,580	175,030
Insurance	13,756	13,005	13,800	13,800
Education & Training	9,979	8,638	11,250	9,700
Capital Outlay	57,302	51,510	31,500	39,500
Total Parks & Recreation Dept.	1,350,153	1,256,340	1,301,551	1,295,534



AMBULANCE FUND FY 2012 BUDGET



DELTA TOWNSHIP

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

Fund #210-651	Actual 2010	Amended 2011	Approved 2012
<i>FUND BALANCE 1/1</i>	2,065,572	2,161,119	1,899,298
PLUS: Revenues	1,421,522	1,348,690	1,302,800
TOTAL AVAILABLE	3,487,094	3,509,809	3,202,098
LESS: Expenditures	(1,325,975)	(1,610,511)	(1,291,687)
FUND BALANCE 12/31	2,161,119	1,899,298	1,910,411
<u>Acct #</u>	<u>Revenues</u>		
404	Current Tax - Real & Personal	1,360,748	1,301,300
437	Industrial Facilities Tax	23,979	22,390
665	Interest	36,795	25,000
673	Sales of Fixed Assets		35,000
	Total Revenues	1,421,522	1,348,690
	<u>Expenditures</u>		
999	Appropriation Transfers - OUT	1,181,590	1,450,511
961	Tax Refunds	1,877	5,000
719	OPEB Contribution	142,508	155,000
	Total Expenditures	1,325,975	1,610,511
<i>Net increase (decrease) to Fund Balance</i>	95,547	(261,821)	11,113

REVENUES			
Taxes	1,384,727	1,323,690	1,267,800
Interest	36,795	25,000	35,000
	1,421,522	1,348,690	1,302,800
EXPENDITURES			
Transfer Out	1,181,590	1,450,511	1,122,587
Tax Refunds	1,877	5,000	5,000
OBEB Contribution	142,508	155,000	164,100
	1,325,975	1,610,511	1,291,687

ECONOMIC DEVELOPMENT CORPORATION FUND FY 2012 BUDGET

ECONOMIC DEVELOPMENT CORPORATION FUND

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

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

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



GM Lansing Delta Township Assembly Plant

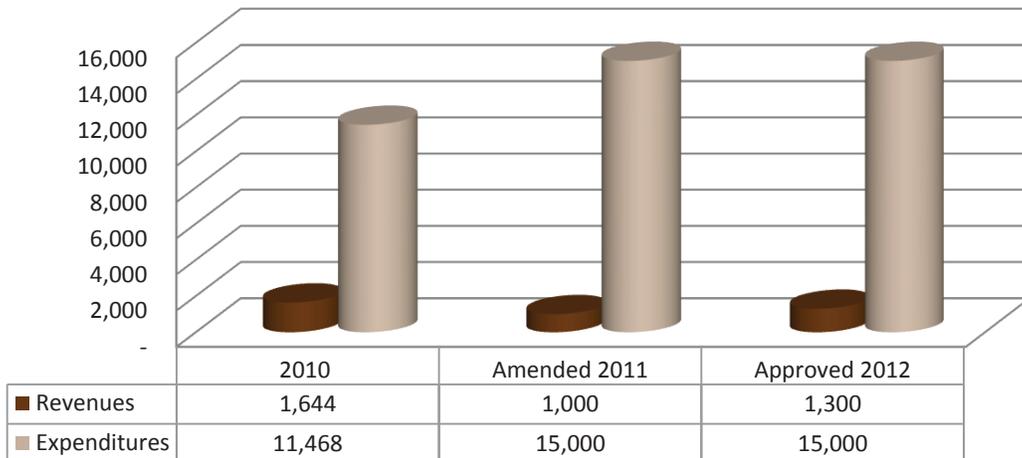
DELTA TOWNSHIP

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

Fund #244-728	Actual 2010	Amended 2011	Approved 2012
FUND BALANCE 1/1	160,067	150,243	136,243
PLUS: Revenues	1,644	1,000	1,300
TOTAL AVAILABLE	161,711	151,243	137,543
LESS: Expenditures	(11,468)	(15,000)	(15,000)
FUND BALANCE 12/31	150,243	136,243	122,543

<u>Acct #</u>	<u>Revenues</u>			
665	Interest	1,644	1,000	1,300
	<i>Total Revenues</i>	1,644	1,000	1,300

<u>Expenditures</u>				
710	Fees & Per Diem			
728	Office Supplies			
806	Contractual Services	8,468	15,000	12,000
959	Memberships & Dues			
960	Meetings, Conf. & Seminars			
962	Contributions	3,000		3,000
999	Approp. Transfers - OUT			
	<i>Total Expenditures</i>	11,468	15,000	15,000



DELTA TOWNSHIP

CAPITAL PROJECTS FUND

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

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



DELTA TOWNSHIP

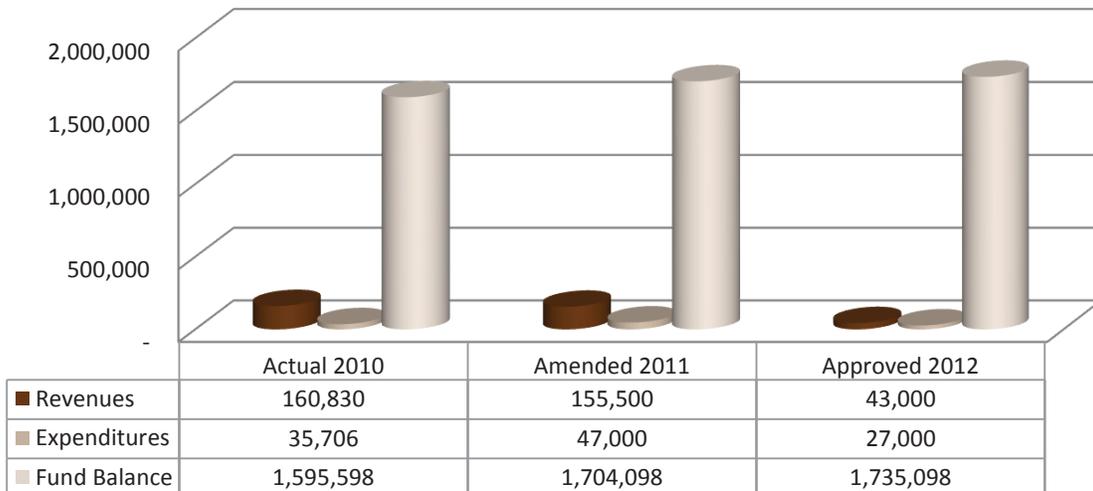
CAPITAL PROJECTS FUND

Summary of Fund Balance

Fiscal Year Ending December 31:

Fund #246-895	Actual 2010	Amended 2011	Approved 2012
FUND BALANCE 1/1	1,470,474	1,595,598	1,704,098
PLUS: Revenues	160,830	155,500	43,000
TOTAL AVAILABLE	1,631,304	1,751,098	1,747,098
LESS: Expenditures	(35,706)	(47,000)	(12,000)
FUND BALANCE 12/31	1,595,598	1,704,098	1,735,098
<i>Summary of Fund Balance:</i>			
Unassigned	1,595,598	1,704,098	1,735,098
FUND BALANCE 12/31	1,595,598	1,704,098	1,735,098

Acct. #	Revenues			
665	Interest	17,330	12,000	13,000
699	Approp. Transfers - IN	143,500	143,500	30,000
	<i>Total Revenues</i>	160,830	155,500	43,000
	Expenditures			
999	Approp. Transfers - OUT	35,706	47,000	27,000
	<i>Total Expenditures</i>	35,706	47,000	27,000

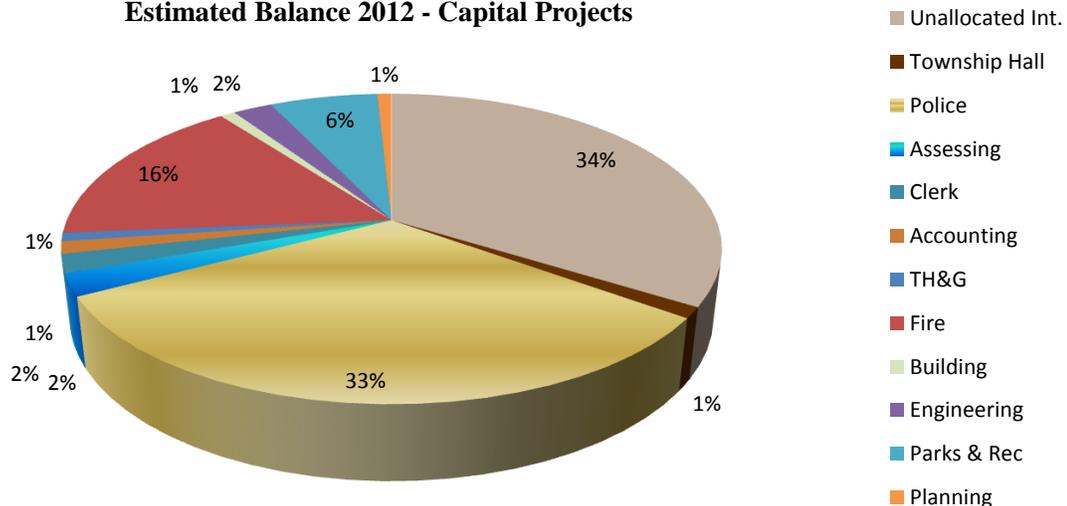


DELTA TOWNSHIP

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

	<i>Budget</i>		<i>Estimated</i>	<i>Approved</i>		<i>Estimated</i>
	Receipts	Disbursement	Balance	Receipts	Disbursement	Balance
	2011	2011	2011	2012	2012	2012
Unallocated Interest	12,000		626,905			626,905
FACILITY RESERVES:			-			-
Township Hall			21,000			21,000
EDC			-			-
Police			600,000			600,000
EQUIPMENT RESERVES:			-			-
Assessing			43,200			43,200
Clerk - Equipment			35,730			35,730
Accounting			23,900			23,900
T H & G Equipment			16,000			16,000
Cemetery			-			-
Fire	240,000		265,060	32,000		297,060
Building		(35,000)	16,173			16,173
Planning			15,360			15,360
Engineering-Vehicle & Equipment			42,500			42,500
Parks & Rec. - Equipment	23,500	(12,000)	108,269	11,000	(12,000)	107,269
Parks & Rec. - Projects			10,000			10,000
Other			-			-
	275,500	(47,000)	1,824,096	43,000	(12,000)	1,855,096

Estimated Balance 2012 - Capital Projects



DELTA TOWNSHIP

OVERVIEW OF CAPITAL IMPROVEMENTS/OUTLAY

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, parks maintenance and improvements, roads and drains maintenance participation, and water and sewer plants maintenance. 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 2012, the General Fund has no significant capital improvements budgeted. This positively impacts the General Fund and the Capital Projects fund, as large, one time purchases will not need to be budgeted for in the current year. Although future fire apparatus purchases will be necessary in the next five years, we feel, based on our formula for replacement reserve found in this section, that the Township has adequate reserves to keep from significantly affecting any given budget year. We plan to continue maintaining our Capital Projects reserve funds for the foreseeable future.

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 (2012-2017). 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	Item	Amended 2011	Approved 2012
Trustees	Miscellaneous	-	
Manager's Office	Computers/Related	2,500	2,500
		2,500	2,500
Clerk's Office	Computers/Related		1,000
	Elections/Related	2,000	5,000
		2,000	6,000
IT	Computer Equipment & GIS	30,000	18,000
		30,000	18,000
Acct/Treasurer	Software Upgrade		
	Computer/Related	2,000	2,000
		2,000	2,000
Assessing	Software		
	Computers/Related	2,000	1,500
		2,000	1,500
Twp. Hall & Grounds	Custodial Equipment	5,000	4,000
	Furniture, Tables, Chairs	5,000	4,000
	Miscellaneous	4,000	2,000
		14,000	10,000
General Activity	Miscellaneous	10,000	10,000
		10,000	10,000
Cemetery	Miscellaneous	1,800	1,000
	Replace John Deere Mowers	6,000	6,000
		7,800	7,000

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Item	Amended 2011	Approved 2012
Fire	Rescue Equipment		5,000
	Miscellaneous	15,000	5,000
	Replacement Vehicle		15,000
		15,000	25,000
EOC	Public Warning Siren		
	Radio/Computer Equipment	-	-
Building	1 Replacement Vehicle (Volt)	35,000	
	Computer Programs/Upgrades		500
		35,000	500
Recycling (PW)	Miscellaneous	1,000	500
		1,000	500
Roads	Non-Motorized Transportation Plan	50,000	
	Road Projects	455,000	601,000
		505,000	601,000
Engineering	Computer/Related		500
		-	500
Ambulance	Computer & Related		
	Ferno Cots		5,000
	Replacement Vehicle	170,000	15,000
	Training Equipment		
	170,000	20,000	
Planning	Computer/Related	1,000	-
		1,000	
EDC	Miscellaneous	4,000	300
		4,000	300

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

<u>Department</u>	<u>Item</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
Parks & Rec.	Computer/Related	2,000	
	Replacement Office Furniture		
	Pick up Truck		
	Replace Mowers	12,000	12,000
	Sharp Park Light Pole Replacement	15,000	25,000
	Replace Dozer Trailer		
	Electric Vehicle		
	Small Mower & Equipment	2,500	2,500
		<u>31,500</u>	<u>39,500</u>
Total General Fund:		<u>832,800</u>	<u>744,300</u>
Sewer	Computers & Related (GIS Equip.)	3,000	3,000
	Sewer cleaning equipment	6,000	
	Tower Repair		
	Odor Control Cells	5,000	3,500
	Radio Read End Points	100,000	100,000
	Electric Vehicle		35,000
	Vehicle Hoist		12,000
	Generator		20,000
	Digester sludge pump	9,000	9,000
	Rebuild primary tank	8,000	8,000
	Saratoga Lift station	375,000	
	Flow meter lift station	5,000	4,000
	Controls upgrade	7,500	25,000
	Bar screen chain and rakes		
	Lighting mixer control box	6,000	
	Replacement Vehicles	45,000	16,000
		<u>569,500</u>	<u>235,500</u>

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

<u>Department</u>	<u>Item</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
Water	Computer/Related	-	-
	Vehicle replacement	3,000	3,000
	Miss Dig Small Vehicle	10,000	
	Radio Read End Points	100,000	100,000
	Replacement grounds mowers	7,000	
	Snow Booster By-Pass		50,000
	Crechts Road Tank Painting		
	Roof Repair - Well #10		
	Miscellaneous	-	-
	Paving	-	-
		<u>120,000</u>	<u>153,000</u>
<i>Total Capital Outlay - All Funds:</i>		<u>1,522,300</u>	<u>1,132,800</u>

**2012 - 2017 CAPITAL IMPROVEMENTS PROGRAM
GENERAL FUND PROJECT PRIORITIES**

PROJECT	DEPT.	2012	2013	2014	2015	2016	2017
ROAD CONSTRUCTION RESERVE	TRANS.	(A) 311,000	315,000	315,000	315,000	315,000	315,000
STORM DRAINS	ENGR.	(A) 200,000	200,000	200,000	200,000	200,000	200,000
FIRE APPARATUS RESERVE	FIRE (CIP COMM.)	(A) 150,000	150,000	50,000	50,000	50,000	50,000
SIDEWALK CONSTR RES.	ENGR.	(A) 75,000	75,000	75,000	75,000	75,000	75,000
NON-MOTORIZED TRANSPORTATION	ENGR.\ PARKS	(A)100,000	100,000	100,000	100,000	100,000	100,000
PARKS & CEMETERY RES.	PARKS & CEM.	(B) 43,000	43,000	43,000	43,000	43,000	43,000
UPGRADE DETENTION BASINS	ENGR.	(B) 45,000	45,000	45,000	45,000	45,000	45,000
LEAF PICK-UP	ENGR.	(C)100,000	100,000	100,000	100,000	100,000	100,000
RESURFACE DELTA MILLS TENNIS COURTS	PARKS & CEM.	(C) 22,500					
PARK LAND ACQUISITION	PARKS & CEM.	(D) 75,000	75,000	75,000	75,000	75,000	75,000
RENOVATE FIRE STATION NO. 2	FIRE		175,000	175,000			
HAWK MEADOW RESTROOM	PARKS & CEM.		25,000				
HUNTER'S PARK RESTROOM	PARKS & CEM.		25,000				
YOUTH ATHLETIC FIELD COMPLEX & PARK (MT. HOPE)	PARKS & CEM.		1,300,000				
PLAYERS CLUB	PARKS & CEM.		500,000				
DELTA MILLS PARK ROADS & PARKING PAVING	PARKS & CEM.			110,000			
RIVER USE ENHANCEMENT	PARKS & CEM.			60,000			
COMMUNITY CENTER	PARKS & CEM.			7,000,000			
LOOTENS PARK	PARKS & CEM.			425,000			
ANDERSON PARK	PARKS & CEM.			250,000			
SHARP PARK RESTROOM REPLACEMENT	PARKS & CEM.				100,000		
GRAND WOODS RESTROOM/SHELTER	PARKS & CEM.				50,000		
RESURFACE SHARP PARK TENNIS COURTS	PARKS & CEM.					30,000	
GRAND WOODS TENNIS COURTS	PARKS & CEM.					60,000	
ERICKSON PARK PARKING PAVING	PARKS & CEM.						175,000
TOTALS		\$1,121,500	\$3,128,000	\$9,023,000	\$1,530,000	\$1,093,000	\$1,178,000

NOTE: The letter in parenthesis which appears above the funding level for each project recommended for funding in 2010 is the CIP Committee's priority classification for that particular project. NR denotes "Non-Ranked".

2012 GENERAL FUND PROJECT DESCRIPTIONS

Priority A:

Road Maintenance/Construction Reserve Fund

In 1979 the Township established the Road Maintenance/Construction Reserve Fund. The primary purpose of these reserve monies is to provide local matching funds to federal monies for new road construction as well as to supplement monies spent by the Eaton County Road Commission to repair and maintain Delta Township streets. The specific road improvement projects which will be paid for out of this reserve fund are described in a document entitled the "Delta Charter Township Road Improvement Program", which is slated to be incorporated into the Transportation Chapter of the 2012 Delta Township Comprehensive Plan.

The CIP Committee does not establish which particular road projects should receive funds in any particular year. This is the function of the Township Board in conjunction with the applicable County, Regional, State, and Federal road agencies. Since major road projects involve federal funding, there is a degree of uncertainty as to the likelihood of a particular project being funded in a particular year. Funds must be on hand in the reserve fund in order to be ready to match federal funds when they become available for a specific project. The recommended funding level for 2011 is \$311,000, and \$315,000 per year for the remainder of the program period.

It should be noted that the "Roads Activity" line item in the Township's adopted Budget document encompasses more than just road construction and maintenance. It also includes the allocations for sidewalk construction & repair, and for non-motorized (e.g., trails, bike paths, etc.) transportation projects. The CIP Committee has chosen to separate these activities in the CIP document so that each category can be evaluated individually.

Priority A:

Storm Drain Maintenance/Construction Reserve Fund

Many storm drainage districts within Delta Township are in need of reconstruction, improvement or expansion. Development of storm drainage facilities is an expensive process due to land acquisition costs, large pipe sizes, extensive excavation work, and disruption of existing roads and utilities. The need for storm drain improvements and maintenance is a function of growth and development and the age of the system. Future improvements may also be necessary for compliance with Federal mandates to treat storm water runoff before allowing it to enter lakes, rivers, and streams. The allocations to the reserve fund are used to meet the Township's share of future drain construction and maintenance projects. The recommended funding level for the entire program period is \$200,000 per year.

Priority A:

Major Fire Apparatus Reserve Fund

Vehicles and equipment utilized by the Fire Department are very expensive and often have a very long useful life. Major fire apparatus meets the definition of a capital improvement described in Chapter 1. The replacement of Engine 412, which is 25 years old, is proposed to take place within the program period at an estimated cost of \$425,000. The recommended funding level for 2012 and 2013 is \$150,000 each year, and \$75,000 per year for the balance of the program period.

Priority A:

Sidewalk Construction & Maintenance Reserve Fund

The Sidewalk Construction and Maintenance Reserves are intended to be utilized for the construction, maintenance and repair of utilitarian sidewalks in those areas where the demand for pedestrian access is currently the greatest. In 1986 the Township Board adopted the Delta Township Sidewalk Plan. This plan identified the most needed sidewalk routes within the Township. The plan was updated by the Planning Department in 2003 and in 2010. No specific determination of locational priorities have been made herein, however, a companion document to the updated Sidewalk Plan, the Sidewalk Improvement Program, was drafted for use by the Township Board in setting such priorities. Construction of the sidewalks identified in the Sidewalk Plan and the Improvement Program will provide increased safety for pedestrians, and perhaps provide an alternative means of access and could possibly reduce the number of vehicles on the Township's roadways.

It should be noted that in 1996 the Engineering Department conducted a comprehensive inventory of the Township's sidewalk system documenting its condition and identifying those walks in need of repair, barrier-free ramps that needed to be installed, and gaps that needed to be closed. Approximately 25,940 lineal feet of sidewalk was inspected. In 1997, a repair and construction program was commenced to fix broken walks, install ramps, and close gaps in the system. Upon completion of the program in 2002, approximately 340 lineal feet of new walk was installed, and 2,500 lineal feet of walk was repaired. In 2011, the Township's Engineering Division commenced an inventory of the condition of the existing walks in the Township. A repair program has been initiated that divides the Township into five zones; each having an equal amount of lineal feet of sidewalk. Each year the inspection and repair program will focus on one of the five zones. The intent is to rotate among the zones on a continuing basis.

As noted above, the Township Budget document combines all of the monies allocated in given year for roads, sidewalks, and trails under the "Roads Activity" line item.

A funding level of \$75,000 per year is recommended for the entire program period in order to construct and maintain the high priority routes identified in the Sidewalk Plan.

Priority A:

Non-Motorized Transportation (a.k.a. Trail/Pathway System) Development

This project involves the creation of a Township-wide multi-modal non-motorized pedestrian trail/sidewalk system which includes bike paths, sidewalks, hiking trails, and jogging trails linking neighborhoods, schools, parks, and commercial corridors. The Township hired a consulting firm in 2003 to develop a master plan for the proposed system. The Plan was completed and adopted in 2005, and is in the process of being updated in 2011 for adoption in 2012. This system is intended to be much broader in scope than the utilitarian sidewalks addressed by the Sidewalk Maintenance/Construction Reserve Fund mentioned above. As noted above, the Township Budget document combines all of the monies allocated in given year for roads, sidewalks, and trails under the “Roads Activity” line item. The recommended funding level for the entire program period is \$100,000 per year.

Priority B:

Parks & Cemeteries Improvement Reserve Fund

The CIP Committee recommended the establishment of a reserve fund in 1994 in order to save enough money for some of the smaller but necessary parks (e.g., play area improvements) and cemeteries improvements. The reserve fund was established by the Township Board as recommended. \$43,000 per year is recommended for the entire program period.

Priority B:

Upgrade Detention Basins

This project involves the reconstruction of existing storm drain detention basins in order to improve storm water quality, and placing all of the basins under the jurisdiction of the Eaton County Drain Commissioner’s Office for future maintenance. \$45,000 per year is being requested for this project.

Priority C:

Township-Wide Leaf Pick-Up Program

This project involves the collection of leaves and yard waste and disposing of them in a proper manner. Stricter storm drainage regulations are being mandated by the Federal government that may make such a program necessary in order to keep storm drains free of debris. \$100,000 per year is being requested for this project. The CIP Committee recommends that the Township explore partnerships with neighboring communities to share the cost of the equipment necessary to carry out the program.

Priority C:

Resurface Tennis Courts at Delta Mills Park

The two existing tennis courts are in need in repair. This project involves the removal, replacement, re-sealing, and relining of the existing asphalt surfaces. This project could possibly be eligible for the State of Michigan's Recreation Passport Grant.

Priority D:

Park Land Acquisition & Development Reserve Fund

This project involves setting aside funds for land acquisition and development for park purposes throughout the Township, where future growth is likely to occur (e.g., the western portion of the Township). Commonly accepted parks and recreation industry standards indicate that the Township is close to being deficient in acreage based on its current population. Purchasing the land now will assure that it is available for future use, and will eliminate the risk of not having suitable land available to purchase at reasonable prices. The recommended funding level for the entire program period is \$75,000 per year.

**2012 - 2017 CAPITAL IMPROVEMENTS PROGRAM
SANITARY SEWER FUND PROJECT PRIORITIES**

PROJECT	2012	2013	2014	2015	2016	2017	FUTURE
LANSING RD. (AMELIA) LIFT-STATION GENERATOR	25,000						
RADIO METER READING SYSTEM	125,000	125,000	125,000	125,000			
REPLACE BELAIRE HILLS LIFT STN.		250,000					
REPLACE SKYWAY LIFT STN.			250,000				
SAGINAW SEWER MAIN (NIXON RD. TO ONEIDA TWP.)				200,000			
DELTA MILLS SEWERS					1,500,000		
SECTION 9 SEWAGE PUMP STATION						1,500,000	
EQUALIZATION (WESTLAND)						500,000	
SECTION 1 SEWAGE PUMP STATION							500,000
EQUALIZATION (DELTA MARKET)							1,500,000
ST. JOE HIGHWAY SEWER MAIN							1,700,000
EQUALIZATION (WILLOW LIFT-STATION)							3,000,000
MT. HOPE SEWAGE PUMP STATION							1,700,000
WASTEWATER TREATMENT PLANT EXPANSION							25,00,000
NIXON SEWER MAIN							1,700,000
TOTALS	\$150,000	\$375,000	\$375,000	\$325,000	\$1,500,000	\$2,000,000	\$35,100,000

2012 SANITARY SEWER FUND PROJECT DESCRIPTIONS

Lansing Road (Amelia) Lift Station Trailer-Mounted Generator

The Lansing Road lift station requires a backup generator in order to maintain service in the event of a power loss. A trailer-mounted unit is required because the site is too small to accommodate a permanent installation.

Radio Meter Reading System

This project involves the installation of equipment that would allow water meters to be read remotely from a central location in the Township, and the eventual elimination of the need for meter reading personnel visiting each and every customer's home or business.

**2012- 2017 CAPITAL IMPROVEMENTS PROGRAM
WATER FUND PROJECT PRIORITIES**

PROJECT	2012	2013	2014	2015	2016	2017	FUTURE
RADIO METER READING SYSTEM	125,000	125,000	125,000	125,000			
BYPASS WATER SUPPLY AT SNOW BOOSTER	50,000						
GENERATORS WATER WELLS		50,000					
EXTERIOR RECOATING OF SNOW RD. ELEVATED TANK			116,000				
EXTERIOR RECOATING OF MILLETT ELEVATED TANK				98,000			
WEBSTER/ DELTA MILLS WATER MAIN				40,000			
REPLACE OLD WATER MAINS					125,000	125,000	
WILLOW HWY. WATER MAIN (BROADBENT TO NIXON)					550,000		
ST. JOE HWY WATER MAINS						415,000	
OLD LANSING ROAD TO CREYTS ROAD WATER MAINS						800,000	
PURCHASE 5-YARD DUMP TRUCK						70,000	
SECTION 1 RIVER CROSSING							450,000
WELL NO. 10 RIVER CROSSING							800,000
NIXON ROAD WATER MAIN (WILLOW – SAGINAW)							560,000
ELEVATED WATER TOWER W. OF I-96							1,500,000
NIXON ROAD WATER MAIN (ST. JOE – MT. HOPE)							560,000
MT. HOPE WATER MAIN (NIXON – GUINEA)							560,000
TOTALS	\$175,000	\$175,000	\$241,000	\$263,000	\$675,000	\$1,410,000	\$4,430,000

2012 WATER FUND PROJECT DESCRIPTIONS

Radio Meter Reading System

This project involves the installation of equipment that would allow water meters to be read remotely from a central location in the Township, and the eventual elimination of the need for meter reading personnel visiting each and every customer's home or business.

By-pass Water Supply at Snow Booster

As there is only one feed source through the Snow Booster from the Lansing Board of Water & Light, this project is necessary to provide redundancy in the system in the event of failure of the flow control or check valves. This redundant system will allow the Township to continue to receive fresh water while performing maintenance on the system.

DELTA TOWNSHIP

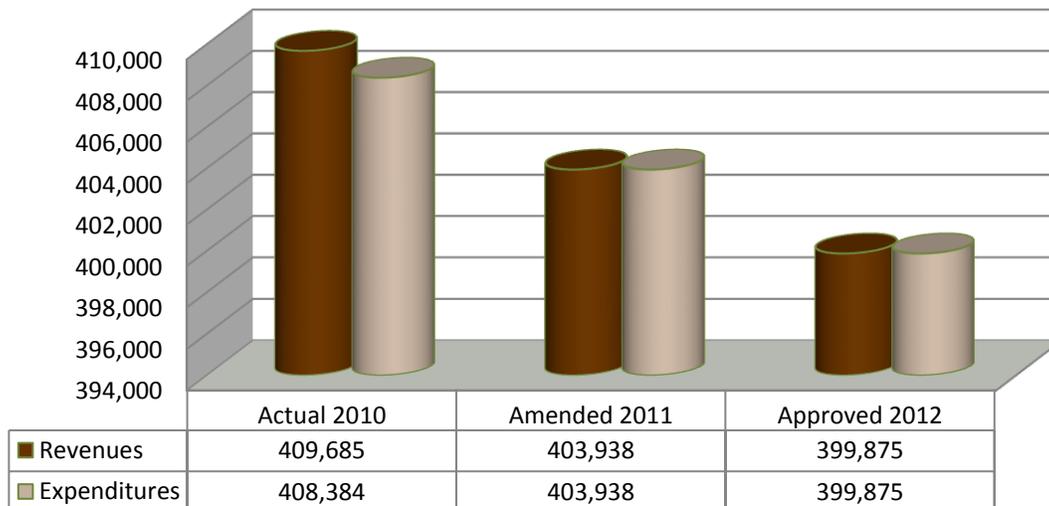
**CAPITAL IMPROVEMENT ANALYSIS
PREPARED FOR 2012 BUDGET DISCUSSIONS**

	<u>Original Cost</u>	
Vehicles		
Assessing	29,627	
Building	82,510	
Engineering	45,287	
Fleet	15,384	
Parks	<u>266,850</u>	
Subtotal	439,658	
Replacement Cost (assumes 10% increase)		483,624
Useful Life - 12 Years		40,302
Fire Vehicles	2,652,496	
Replacement Cost (assumes 10% increase)		2,917,746
Useful Life - 25 Years		116,710
Estimated Annual Amount to Save for Capital		157,012
2012 Budget Recommendation for Savings Transfer		43,000
Sale Proceeds from Sale of Surplus Vehicles		100,000
Projected Interest Earnings in Fund		12,000
Total Projected 2012 Capital Projects Fund Revenue		155,000

DELTA TOWNSHIP

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

<u>Fund #301-905</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
FUND BALANCE 1/1	31,129	32,430	32,430
PLUS: Revenues	409,685	403,938	399,875
TOTAL AVAILABLE	440,814	436,368	432,305
LESS: Expenditures	(408,384)	(403,938)	(399,875)
FUND BALANCE 12/31	32,430	32,430	32,430
Acct#	<u>Revenues</u>		
404	Current Taxes - Real		
437	Industrial Facilities Taxes		
665	1,885	325	325
667	407,800	403,613	399,550
	Total Revenues	409,685	403,938
	<u>Expenditures</u>		
964	Refunds & Rebates		
991	Debt - Principal		
995	Debt - Interest		
998	Paying Agent Fees		
	Total Expenditures	408,384	403,938
Net increase to Fund Balance	1,301	-	-



DELTA TOWNSHIP

LONG TERM DEBT SERVICE

Delta Township continues to maintain relatively low levels of debt service. For 2011, the Debt Service Fund carries 7.0 million dollars in outstanding debt. All other Township debt has been issued by Enterprise Funds of the Township. Total long term debt outstanding at 6/30/2011 is \$22,690,291 leaving the Township with a legal debt margin of over \$122 million. (Please see calculation below)

**Delta Township
Statement of Legal Debt Margin
As of 6/30/11**

2011 State Equalized Value		\$	1,377,904,900
Plus Equalized Value of Act 198 levies			40,737,850
		\$	1,418,642,750
Debt Limit (10% per MI Charter Township Act)		\$	141,864,275
Amount of Outstanding Debt	22,690,291		
Less Revenue Bonds	2,850,000	\$	19,840,291
LEGAL DEBT MARGIN		\$	122,023,984

The Township does not currently maintain an official debt policy. As of the last debt issue in May of 2010, the Township carried a bond rating of AAA+ from Fitch Ratings. There are no new debt obligations budgeted for 2012. Please see the following schedule of debt obligations and debt amortization schedule for future years' payments.

DELTA TOWNSHIP

**2003 GO Bonds
(Sewer Projects)
Original Debt \$2,762,375
Sewer Fund**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	590-000-300	590-527-995	590-000-300	590-527-995	
2012	225,400	30,337		25,970	281,707
2013	248,675	25,970		19,753	294,398
2014	252,350	19,753		13,444	285,547
2015	268,275	13,444		6,738	288,457
2016	269,500	6,738		-	276,238
	<u>1,264,200</u>	<u>96,242</u>		<u>65,905</u>	<u>1,426,347</u>

**2003 GO Bonds
(Water Projects)
Original Debt \$8,512,625
Water Fund**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2012	694,600	93,488		80,030	868,118
2013	766,325	80,030		60,872	907,227
2014	777,650	60,872		41,431	879,953
2015	826,725	41,431		20,763	888,919
2016	830,500	20,763		-	851,263
	<u>3,895,800</u>	<u>296,584</u>		<u>203,096</u>	<u>4,395,480</u>

DELTA TOWNSHIP

**MI Municipal Bond Authority
2000 Water Revenue Bonds
(Both A and B)
Water Fund**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2012		76,175	200,000	76,175	352,350
2013		70,750	200,000	70,750	341,500
2014		65,250	250,000	65,250	380,500
2015		58,281	250,000	58,281	366,562
2016		51,250	300,000	51,250	402,500
2017		42,469	325,000	42,469	409,938
2018		32,937	350,000	32,937	415,874
2019		22,688	375,000	22,688	420,376
2020		11,719	400,000	11,719	423,438
	-	431,519	2,650,000	431,519	3,513,038

**2006 GO Bonds
(Water System)
Original Amount \$6,500,000
Water Fund**

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2012	250,000	108,400		103,715	462,115
2013	250,000	103,715		99,025	452,740
2014	300,000	99,025		93,400	492,425
2015	300,000	93,400		87,775	481,175
2016	350,000	87,775		81,213	518,988
2017	350,000	81,213		74,650	505,863
2018	400,000	74,650		67,050	541,700
2019	400,000	67,050		59,300	526,350
2020	450,000	59,300		50,525	559,825
2021	450,000	50,525		41,525	542,050
2022	500,000	41,525		31,525	573,050
2023	500,000	31,525		21,525	553,050
2024	500,000	21,525		11,275	532,800
2025	550,000	11,275		-	561,275
	5,550,000	930,903		822,503	7,303,406

DELTA TOWNSHIP

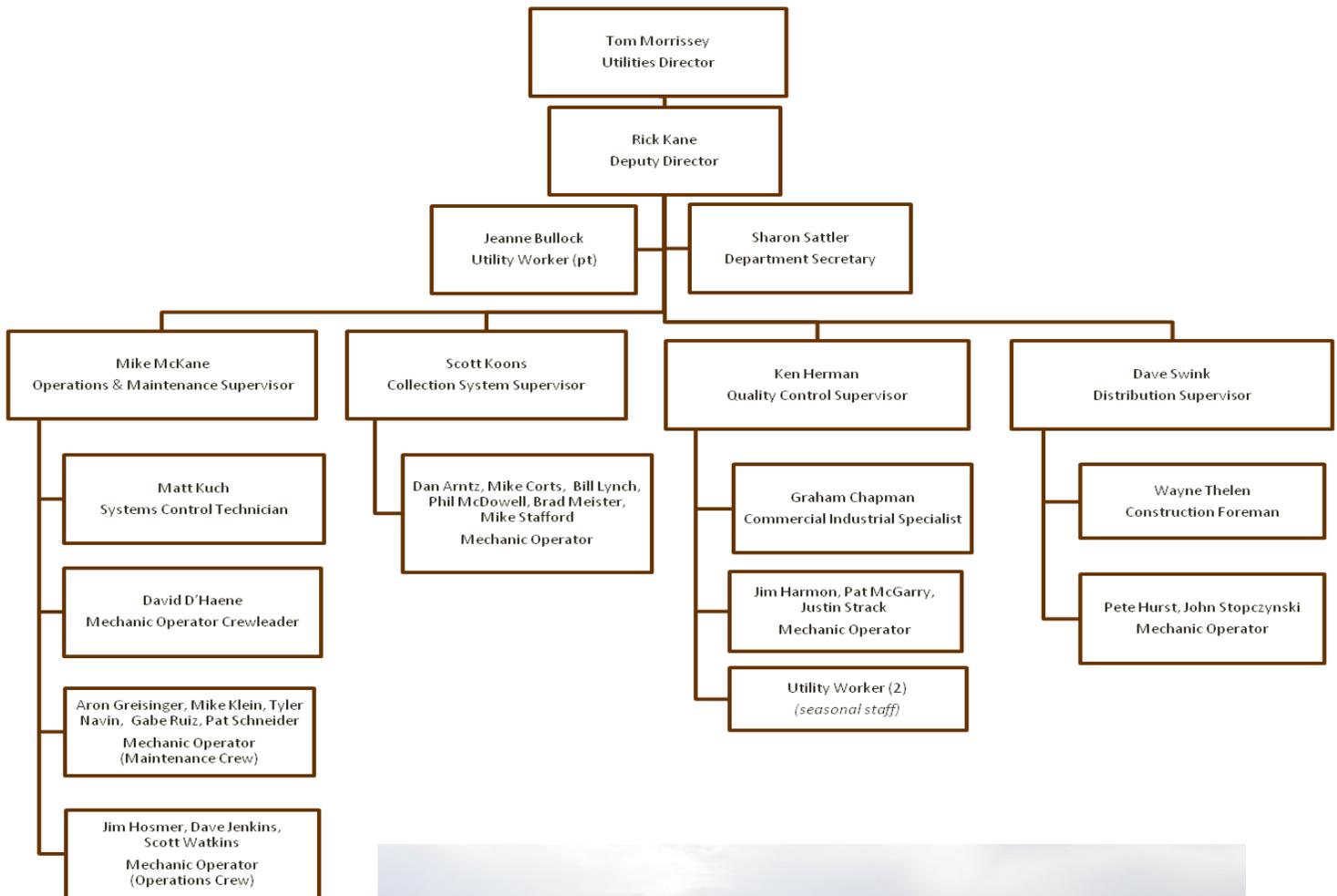
2007 GO Library Bonds
Original Amount 7,300,000
Debt Service Fund

	<u>April 1st</u>		<u>October 1st</u>		<u>Totals</u>
	Principal 301-905-991	Interest 301-905-995	Principal 301-905-991	Interest 301-905-995	
2012	100,000.00	150,775.00		148,775.00	399,550.00
2013	100,000.00	148,775.00		146,775.00	395,550.00
2014	100,000.00	146,775.00		144,775.00	391,550.00
2015	100,000.00	144,775.00		142,775.00	387,550.00
2016	150,000.00	142,775.00		139,775.00	432,550.00
2017	150,000.00	139,775.00		136,775.00	426,550.00
2018	200,000.00	136,775.00		132,775.00	469,550.00
2019	200,000.00	132,775.00		128,775.00	461,550.00
2020	200,000.00	128,775.00		124,675.00	453,450.00
2021	200,000.00	124,675.00		120,550.00	445,225.00
2022	200,000.00	120,550.00		116,425.00	436,975.00
2023	200,000.00	116,425.00		112,225.00	428,650.00
2024	200,000.00	112,225.00		107,975.00	420,200.00
2025	200,000.00	107,975.00		103,725.00	411,700.00
2026	200,000.00	103,725.00		99,475.00	403,200.00
2027	300,000.00	99,475.00		93,100.00	492,575.00
2028	300,000.00	93,100.00		86,650.00	479,750.00
2029	300,000.00	86,650.00		80,200.00	466,850.00
2030	400,000.00	80,200.00		71,600.00	551,800.00
2031	400,000.00	71,600.00		63,000.00	534,600.00
2032	400,000.00	63,000.00		54,000.00	517,000.00
2033	400,000.00	54,000.00		45,000.00	499,000.00
2034	500,000.00	45,000.00		33,750.00	578,750.00
2035	500,000.00	33,750.00		22,500.00	556,250.00
2036	500,000.00	22,500.00		11,250.00	533,750.00
2037	500,000.00	11,250.00			511,250.00
	<u>7,000,000.00</u>	<u>2,618,075.00</u>	<u>-</u>	<u>2,467,300.00</u>	<u>12,085,375.00</u>



UTILITIES DEPARTMENT FY 2012 BUDGET

ORGANIZATION CHART



DELTA TOWNSHIP

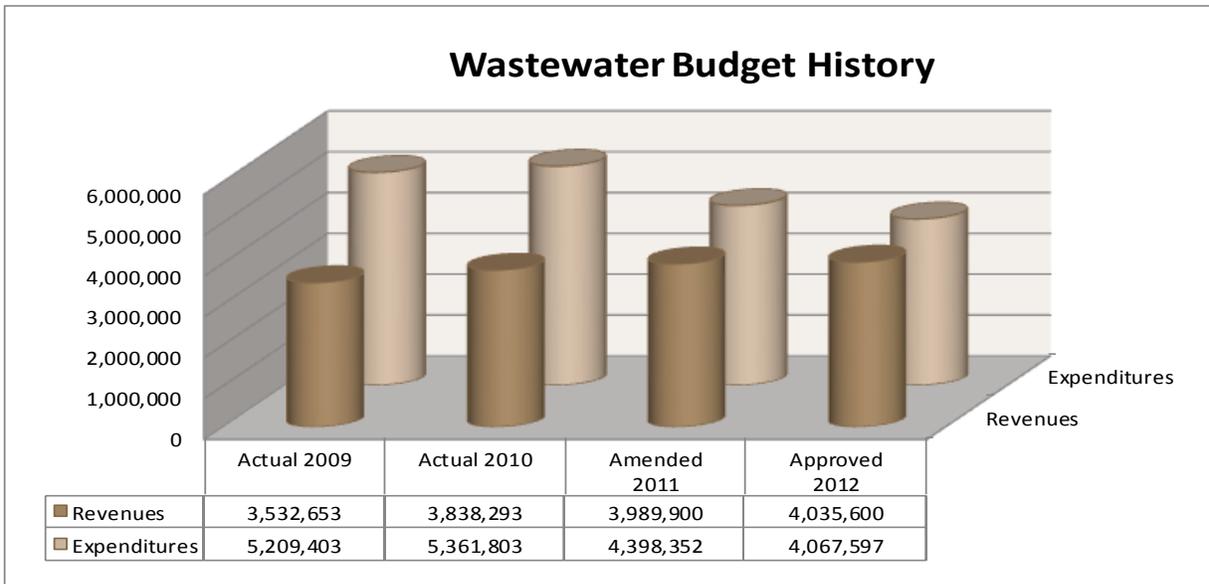
UTILITY DEPARTMENT

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

Wastewater Division

Key Responsibilities

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



2012 Wastewater Objectives

1. Reduce electric consumption by 10%. (*Strategic Plan Goals #3 and #4*)
2. Reduce vehicle fuel for the entire Utility Department by 10%. (*Strategic Plan Goal #3*)
3. 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. (*Strategic Plan Goal #4*)
4. To continue providing efficient and economical ways for disposing of treated wastewater solids, by recycling them on land as fertilizer. (*Strategic Plan Goals #3 and #4*)
5. To continue TVing for illegal taps into the sanitary or storm sewer systems. (*Strategic Plan Goal #4*)

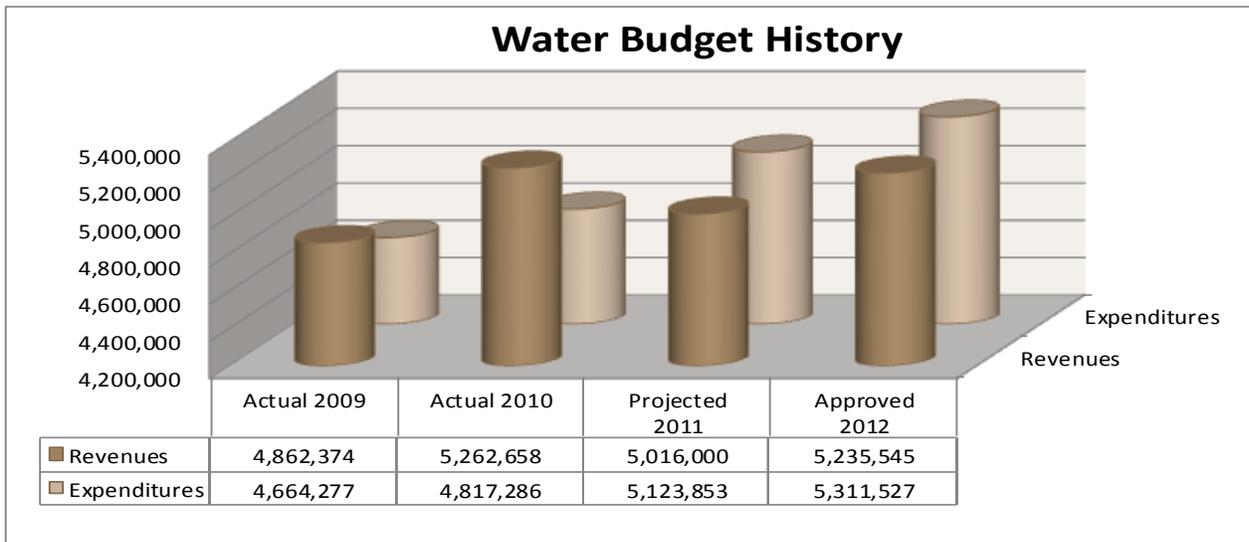
DELTA TOWNSHIP

Performance Indicators	2009	2010	Actual through June 30, 2011	Target 2012
Number of Sewer Customers	9,272	9,300	9,300	9,300
MISS Dig Requests	2,077	2,204	1,018	2,000
Solid Waste Recycled- Dry Ton	897	1,000	419	900
Sewer Main Blockages	2	6	1	0
Electrical Usage – Treatment Plant	3,420,000	3,000,000	1,689,200	3,500,000
Vehicle Fuel – Utility Vehicles (gallons)	20,500	20,277	8,552	20,000
Miles of sanitary sewers installed Delta	0	151 Rebuilt	0	0
Sewer inquiries received & resolved	11	24	33	30
Number of feet of sanitary sewers cleaned	495,000	333,614	109,818	400,000

Water Division

Key Responsibilities

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



DELTA TOWNSHIP

2012 Water Objectives

1. Reduce energy by 10%. (*Strategic Plan Goals #3 and #4*)
2. Reduce vehicle fuel for the entire Utility Department by 10%. (*Strategic Plan Goals #3 and #4*)
3. To inspect and paint 400 fire hydrants to ensure that they are properly functioning to support fire fighting throughout the Township. (*Strategic Plan Goal #4*)
4. To perform 300 cross connection inspections or re-inspections to prevent contamination from the Township's water system. (*Strategic Plan #4*)

Performance Indicators	2009	2010	Actual through June 30, 2011	Target 2012
Number of Water Customers	8,248	9,050	9,083	9,100
Energy Usage – Utility Operations	700 MCF	650 MCF	313.4 MCF	700 MCF
Number of hydrants painted	119	108	47	150
Miles of water mains installed in Delta	1.50	1.50	0.12	.10
Miss Dig stakeouts of utilities performed	2,000	2,204	1,018	2,000
Water meters installed-residential/commercial	45/10	83/0	11/3	10/6
Cross connection inspections/reinspections	330	285	196	250
Water purchased from LBW&L-billion gallons	1.22	1.13	0.581	1.2
Cost of water from LBWL - per MCF	8.53	10.15	11.95	12.55
Water Samples Tested	240	240	120	240
Percent of water samples meeting State/Federal standards	100%	100%	100%	100%
Radio End Units Installed	0	333	1,292	2,000

DELTA TOWNSHIP

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

	<u>Board Approved</u>
617 Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment.	3,000
618 Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system.	60,300
646 Sewer Sales 2011 actual plus 2% rate increase.	3,806,900
662 Late Payment Penalties	42,500
665 Investment Income	108,000
666 Interest on Assessments	13,900
673 Sale of Fixed Assets	1,000
TOTAL	<u><u>4,035,600</u></u>

DELTA TOWNSHIP

SEWER FUND

Fiscal Year Ending December 31:

Acct #	Revenues	Actual 2009	Actual 2010	Amended 2011	Approved 2012
617	Main Charges	(23,160)	22,672	5,000	3,000
618	Capital Charges	67,345	85,652	60,000	60,300
641	Other Charges for Services	-	41		
646	Sewer & Water Sales	3,260,573	3,519,256	3,778,000	3,806,900
662	Late Payment Penalties	47,383	44,211	42,000	42,500
665	Investment Income	112,516	139,904	90,000	108,000
666	Interest on Assessments	19,456	17,847	13,900	13,900
673	Sale of Fixed Assets	2,988	-	1,000	1,000
675	Contributions - Private	36,740			
694	Other Miscellaneous	104	-		
695	Other Financing Sources	8,710	8,710		
	Total Revenues	3,532,655	3,838,293	3,989,900	4,035,600
	Expenditures				
702	Salaries & Wages - Regular	1,192,214	1,285,428	1,249,806	1,350,209
703	Salaries & Wages - Temporary	47,751	29,161	48,485	35,000
704	Salaries & Wages - OT	13,863	15,082		10,000
706	Salaries & Wages - Longevity	28,283	28,352	29,982	34,690
715	F.I.C.A.	100,586	101,004	101,613	109,654
717	Worker's Comp. Insurance	19,106	33,590	29,027	24,668
719	Health Insurance	343,628	359,800	446,860	430,817
720	Life, Dental & LTD Insurance	39,453	37,226	38,944	42,104
721	Pension	151,956	151,661	152,410	164,820
724	Cleaning & Laundry	8,754	8,085	9,000	9,000
728	Office Supplies	12,804	8,418	15,000	10,000
729	Photo Copies	81	82	100	100
730	Postage	23,534	25,494	32,000	31,000
731	Publications	55	37	100	100
740	Operating Supplies	8,446	6,766	10,000	10,000
743	Chemicals	266,656	271,912	260,000	250,000
744	Lab Supplies	11,808	5,744	11,000	10,000
759	Tools	1,702	1,404	2,200	2,200
776	Building Maintenance Supplies	7,553	9,170	12,000	12,000
778	Equipment Maintenance Supplies	109,012	119,874	125,000	125,000
780	Grounds Maintenance Supplies	7,953	9,732	9,000	9,000
803	Audit Fees	11,607	8,850	9,000	8,500
804	Accounting Fees	131,775	138,848	140,000	140,000
805	Consulting Fees	5,481	7,059		
806	Contractual Services	36,438	36,648	32,500	52,500
808	Legal Fees	-	-	1,500	1,500
812	Collection Fees	577	517		
820	Administration Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	11,225	74,614	125,000	30,000

DELTA TOWNSHIP

SEWER FUND

Fiscal Year Ending December 31:

	Actual 2009	Actual 2010	Amended 2011	Approved 2012
851 Radio Maintenance	1,063	2,069	3,000	2,500
852 Telephone	12,859	14,341	15,000	12,000
862 Gasoline & Diesel	23,841	30,423	30,000	33,000
863 Vehicle Maintenance	12,017	12,519	15,000	15,000
911 Fleet Insurance	12,026	12,100	12,100	12,100
912 Liability Insurance	82,014	86,800	86,800	86,800
921 Electricity	280,074	283,376	280,000	280,000
922 Heat	9,981	4,242	10,000	10,000
923 Sewer & Water	2,437	2,975	3,000	3,000
931 R & M Services - Building	24,703	6,016	18,000	18,000
933 R & M Services - Equipment	34,963	11,289	15,000	15,000
934 R & M Services - Other	4,465	-	41,000	41,000
942 Rentals - Equipment	63	39		
942 Rentals - House on Willow	203	-		
957 Education & Training	1,881	1,584	1,500	1,500
958 Recording Costs	-	-		
959 Memberships & Dues	9,827	20,145	15,000	15,000
960 Meetings, Conf. & Seminars	2,314	747	2,500	2,500
963 Miscellaneous - Other	261	-		
968 Depreciation	1,904,619	1,909,169		
970 Capital Outlay	-	-	569,500	235,500
991 Debt - Principal	-	-	225,400	225,400
995 Bond Interest	93,696	85,583	64,900	56,310
997 Other Financing Expenses	3,765	3,765		
998 Paying Agent Fees	31	63	125	125
Total Expenditures	5,209,404	5,361,803	4,398,352	4,067,597
<i>Total FTEs</i>	25.0	23.5	23.5	

Summary

Revenues

Main, Capital & Other Charges	44,185	108,365	65,000	63,300
Sewer & Water Sales	3,260,573	3,519,256	3,778,000	3,806,900
Investment/Interest Income	131,972	157,751	103,900	121,900
Other Income	95,925	52,921	43,000	43,500
Total Sewer Revenues	3,532,655	3,838,293	3,989,900	4,035,600

Expenditures

Personnel Services	1,936,840	2,041,304	2,097,127	2,201,962
Supplies	458,358	466,718	485,400	468,400
Services	718,055	756,301	857,000	781,000
Insurance	94,040	98,900	98,900	98,900
Depreciation	1,904,619	1,909,169	-	-
Capital Outlay	-	-	569,500	235,500
Debt/Bond Etc.	97,492	89,411	290,425	281,835
Total Sewer Expenditures	5,209,404	5,361,803	4,398,352	4,067,597

DELTA TOWNSHIP

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

	<u>Board Approved</u>
702 Salaries & Wages - Regular	1,350,209
703 Salaries & Wages - Temporary	35,000
704 Salaries & Wages - Overtime	10,000
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	34,690
715 F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	109,654
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	24,668
719 Health Insurance	430,817
Premiums	273,017
Wellness Program	5,000
OPEB	152,800
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	42,104
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.	164,820
724 Cleaning & Laundry	9,000
Uniforms	6,500

DELTA TOWNSHIP

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

		<u>Board Approved</u>
T-shirts	1,000	
Rug runners, etc.	1,500	
728 Office Supplies		10,000
Wastewater Division	5,000	
Accounting Department (Sewer related)	5,000	
729 Photo Copies		100
730 Postage		31,000
Wastewater Division	3,000	
Utility bills	28,000	
731 Publications		100
740 Operating Supplies		10,000
Smoke bombs for smoke test program	1,000	
Custodial supplies	3,500	
Safety equipment	2,000	
Other Supplies	3,500	
743 Chemicals		250,000
Salt (odor control units)	1,000	
Lime	50,000	
Ferric chloride	186,000	
Bio augmentation	7,500	
Acids (muriatic & citric)	5,000	
Calcium chloride	500	
744 Laboratory Supplies		10,000
Biological testing	2,000	
Reagents	3,500	
Equipment	3,500	
Whole effluent toxicity	1,000	
759 Tools		2,200

DELTA TOWNSHIP

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

		<u>Board Approved</u>
776 Repair & Maintenance - Building Supplies		12,000
Tank Coatings	1,500	
Pipe, heaters, blowers	1,000	
Lighting, bulbs, ballast	1,000	
Lift station vinyl fence	1,500	
Paint, brushes, rollers, supplies	3,000	
Other building maintenance items	4,000	
778 Repair & Maintenance - Equipment		125,000
PLC, Allen Bradley SLC505, control boards	25,000	
Carbon for odor units	10,000	
Odor control anodes	25,000	
UV lamps	20,000	
Operational computers (industrial)/parts, camera parts	20,000	
Motors, coupling, valves, hose, tubing, equipment batteries, gaskets, belts, sealants	25,000	
780 Repair & Maintenance - Grounds		9,000
Materials and equipment for landscaping and snow removal: yard hose, mowers, mower parts, grass seed, shrubbery, wood chips, snow blowers & parts and trees.		
803 Audit Fees		8,500
804 Accounting Fees		140,000
806 Contractual Services		52,500
Granger Land Development	2,000	
Concrete repairs	7,500	
Private lab testing services:	11,000	
MSU soil analyses		
Mercury		
Wet Testing		
Medical physicals & treatment	500	
CDL testing	1,000	
Random drug testing	1,000	

DELTA TOWNSHIP

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

		<u>Board Approved</u>
Software support:	6,500	
Accounting		
Wastewater		
Antivirus, SCADA, Databases, GIS		
Sensus radio read maintenance (1 of 2 units)	3,000	
Meter readings	20,000	
808 Legal Fees		1,500
820 Administration Fees		100,000
Funds included to reimburse the General Fund for services rendered by General Fund departments other than Accounting and Engineering.		
821 Engineering Fees		30,000
Professional service fees for outside engineering.		
851 Radio Maintenance		2,500
Reflects increase because of new FCC regulation to switch to narrow band radios, which will have to be purchased new.		
852 Telephone		12,000
Telephone/Cell Phone Service	10,000	
Answering service	2,000	
862 Gasoline		33,000
Gas & Diesel Fuel	25,000	
Oil, grease, lubricants	8,000	
863 Vehicle Maintenance		15,000
Vehicle filters, tires, batteries, outside repairs and parts.		
911 Insurance - Fleet		12,100
912 Insurance - Liability		86,800
921 Electricity		280,000

DELTA TOWNSHIP

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

	<u>Board Approved</u>
Consumption is down but rates are up.	
922 Heat	10,000
923 Water & Sewer	3,000
931 Repair & Maintenance - Building	18,000
Clean electrical switch gear	8,000
Electrical work	2,000
Outside sewer repairs	8,000
933 Repair & Maintenance - Equipment	15,000
Services from outside sources.	
Boilers, factory repairs, fire extinguishers, lab & GM meter calibration, plant and office equipment.	12,000
Install wear plate raw pump #8	3,000
934 Repair & Maintenance - Other	41,000
Funds for other services that may be charged to the sewer fund, including the Carrier Creek drain assessment.	
957 Education & Training	1,500
Funding for training manuals and tuition fees.	
959 Membership & Dues	15,000
State of Michigan fees for NPDES permit, storm water permit, bio solids fees, and state inspection fees.	
960 Meetings, Conferences & Seminars	2,500
Funding for training seminars including parking fees.	
968 Depreciation	
970 Capital Outlay	235,500
Primary tank #2 cross collector (2 of 4)	8,000
Digester sludge pump #2 (2 of 3)	9,000
Vehicle - ICS Van	16,000

DELTA TOWNSHIP

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

		<u>Board Approved</u>
Radio read end points (year 2 of 4 year contract)	100,000	
Computers	3,000	
Lansing Rd. Lift Station trailer generator (in-cip)	20,000	
Vehicle hoist	12,000	
Rebuild raw pump (2 each of 8 total) 12,500 ea.	25,000	
Fybroc odor control pump	3,500	
Power factor capacitors	4,000	
Electric vehicle	35,000	
991 Debt - Principal		225,400
2003 GO Bonds (final payment in 2016)		
995 Bond Interest		56,310
998 Paying Agent Fees		125
TOTAL		<u><u>4,067,597</u></u>



DELTA TOWNSHIP

**WATER FUND REVENUES
ACCOUNT #591-536**

	<u>Board Approved</u>
617 Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment.	5,000
618 Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system.	50,000
641 Other Charges for Services Rendered Fees charged for water installations done by Township Water Division employees.	75,000
646 Water Sales Based on 2011 actual plus a 4% increase.	4,784,500
650 Other Operating Revenue NSF and disconnection fees.	15,000
662 Late Payment Penalties	47,000
665 Investment Income	85,000
666 Interest on Assessments	20,000
667 Rent Income	135,000
670 Other Interest Income GM Water Tower Agreement.	18,045
673 Sale of Fixed Assets	1,000
TOTAL	<u><u>5,235,545</u></u>

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

<u>Acct #</u>	<u>Revenues</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Amended 2011</u>	<u>Approved 2012</u>
617	Main Charges	86,829	2,987	5,000	5,000
618	Capital Charges	63,460	74,840	60,000	50,000
641	Other Charges. for Services Rendered	102,051	141,921	75,000	75,000
646	Water & Sewer Sales	3,937,742	4,491,831	4,578,000	4,784,500
650	Other Operating Revenue	19,305	19,775	15,000	15,000
662	Late Payment Penalties	51,661	52,032	45,000	47,000
665	Investment Income	81,394	94,740	60,000	85,000
666	Interest on Assessments	30,693	25,392	22,000	20,000
667	Rents	133,560	134,820	137,500	135,000
670	Other Interest Income	20,847	20,131	17,500	18,045
673	Sales of Fixed Assets	2,700	-	1,000	1,000
675	Contributions-Private	305,287	177,345		
698	Bond Proceeds	26,844	26,844		
	Total Revenues	4,862,373	5,262,658	5,016,000	5,235,545
	<u>Expenditures</u>				
702	Salaries & Wages - Regular	506,670	431,186	428,610	425,342
703	Salaries & Wages - Temporary	13,154	-	13,978	12,000
704	Salaries & Wages - OT	10,291	11,066	10,000	10,000
706	Salaries & Wages - Longevity	12,707	13,000	13,000	13,547
715	F.I.C.A.	41,649	35,547	34,929	35,657
717	Worker's Comp. Insurance	10,003	14,580	12,135	9,991
719	Health Insurance	163,388	114,050	147,610	142,635
720	Life, Dental & LTD Insurance	16,886	12,666	13,780	14,079
721	Pension	59,340	51,958	51,953	53,168
724	Cleaning & Laundry	3,671	3,449	3,500	3,500
728	Office Supplies	8,537	5,694	10,000	8,000
729	Photo Copies	81	82	100	
730	Postage	23,422	25,224	34,000	29,500
740	Operating Supplies	85,632	64,357	65,000	48,000
740.001	Operating Supplies - BW&L	1,278,616	1,782,492	1,785,420	2,105,200
743	Chemicals	772	156	500	500
744	Lab Supplies		2,127		

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

		<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Amended</u> <u>2011</u>	<u>Approved</u> <u>2012</u>
759	Tools	2,401	855	1,500	1,500
776	Building Maintenance Supplies	14,258	11,039	12,000	9,000
778	Equipment Maintenance Supplies	20,597	22,896	25,000	19,000
780	Grounds Maintenance Supplies	22,784	7,405	8,000	5,500
803	Audit Fees	11,607	8,850	9,000	8,000
804	Accounting Fees	131,775	138,848	140,000	140,000
805	Consultant Fees	4,080	9,981	8,000	10,000
806	Contractual Services	78,045	73,172	90,500	50,500
812	Collection Fees	144	76		
820	Administrative Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	46,754	36,291	35,000	5,000
851	Radio Maintenance	1,063	1,725	3,000	3,000
852	Telephone	13,117	14,511	13,500	10,000
853	Miss Dig	588	588		
862	Gasoline & Diesel	18,444	21,966	16,700	20,000
863	Vehicle Maintenance	5,787	10,158	10,000	10,000
903	Printing	100	-	150	150
911	Fleet Insurance	12,506	12,500	12,500	12,500
912	Liability Insurance	20,144	21,500	21,500	21,500
921	Electricity	47,114	61,664	65,000	65,000
922	Heat	7,258	3,858	10,000	10,000
923	Sewer & Water	859	827	1,000	1,000
931	R & M Services - Building	28,451	58,797	30,000	30,000
931.001	R & M Services-Well Abandonment	17,135	17,810	15,000	10,000
933	R & M Services - Equipment	173,695	841	5,000	5,000
957	Education & Training	1,242	500	1,000	1,000
959	Memberships & Dues	15,200	15,167	16,000	16,000
960	Meetings, Conf. & Seminars	805	729	800	800
963	Miscellaneous - Other	43	30	100	
968	Depreciation	937,826	939,378		
970	Capital Outlay	-	-	120,000	153,000
991	Bond Principal	-	-	1,144,600	1,144,600

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

		Actual 2009	Actual 2010	Amended 2011	Approved 2012
994	Amortization Expense	37,693	37,693		
995	Bond Interest	657,526	619,609	584,488	537,983
998	Paying Agent Fees	419	388		375
	<i>Total Expenditures</i>	4,664,279	4,817,286	5,123,853	5,311,527
	Total FTEs	10.0	7.0	7.0	

Summary

Revenues

State Grants & Contributions	-	-	-	-
Main, Capital & Other Charges	252,340	219,748	140,000	130,000
Water & Sewer Sales	3,937,742	4,491,831	4,578,000	4,784,500
Other Revenues	512,513	383,972	198,500	198,000
Investment/Interest Income	132,934	140,263	99,500	123,045
Special Assessments	-	-	-	-
Bond Proceeds	26,844	26,844	-	-
<i>Total Water Revenues</i>	4,862,373	5,262,658	5,016,000	5,235,545

Expenditures

Personnel Services	834,088	684,053	725,995	716,419
Supplies	1,460,771	1,925,776	1,945,020	2,229,700
Services	703,306	576,389	569,750	495,450
Insurance	32,650	34,000	34,000	34,000
Depreciation	937,826	939,378	-	-
Capital Outlay	-	-	120,000	153,000
Bond/Debt Etc.	695,638	657,690	1,729,088	1,682,958
<i>Total Water Expenditures</i>	4,664,279	4,817,286	5,123,853	5,311,527

DELTA TOWNSHIP

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

		<u>Board Approved</u>
702	Salaries & Wages - Regular	425,342
703	Salaries & Wages - Temporary	12,000
704	Salaries & Wages - Overtime	10,000
706	Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	13,547
715	F.I.C.A. The Township contributes 7.65% of the employee's wages up to \$106,800, plus 1.45% of wages over \$106,800.	35,657
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	9,991
719	Health Insurance	142,635
	Premiums	91,883
	Wellness Program	2,500
	OPEB	48,252
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	14,079
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.	53,168
724	Cleaning & Laundry	3,500
	Uniforms	2,500

DELTA TOWNSHIP

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

			<u>Board Approved</u>
	T-shirts	500	
	Rug runners, shop towels, etc.	500	
728	Office Supplies		8,000
730	Postage		29,500
	Water Division	500	
	Monthly Utility bills	29,000	
740	Operating Supplies		48,000
	Meters	20,000	
	Clamps & Fittings (stainless steel)	10,000	
	Copper	18,000	
740.001	BWL Billings		2,105,200
	Wholesale water purchase (44% cost of sales).		
743	Chemicals		500
	Chemicals used to disinfect valves, pipes, etc. when repairs are necessary.		
759	Tools		1,500
776	Repair & Maintenance - Building Supplies		9,000
	Lighting, ballast, bulbs	1,000	
	Paint, brushes, rollers, supplies	2,000	
	Hydrants and supplies	2,000	
	Other building maintenance supplies	4,000	
778	Repair & Maintenance - Equipment Supplies		19,000
	Motors, couplings, VFD drives	9,000	
	Operational computers (industrial) / parts	5,000	
	PLC, Allen Bradley SLC505, circuit board	5,000	
780	Repair & Maintenance - Grounds		5,500
	Yard hose, hand mowers, mower parts, grass seed	2,000	
	Shrubbery, wood chips for wells & Utility Ops	1,500	

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	Snow removal equipment	2,000
803	Audit Fees	8,000
804	Accounting Fees	140,000
805	Consultant Fees State of Michigan.	10,000
806	Contractual Services	50,500
	Sensus radio read maintenance (1 of 2)	3,000
	Building computer monitoring	400
	Waste Management	2,000
	Lab testing	7,000
	CDL testing	600
	BWL Meter readings	20,000
	Consumer Confidence reports (BWL)	6,500
	Drug testing	2,000
	Software support - licensing, etc. Water, Accounting, SCADA, GIS	9,000
820	Administration Fees Funds included to reimburse the General Fund for services rendered by General Fund departments other than Accounting and Engineering.	100,000
821	Engineering Fees Professional engineering service fees; outside consultant services and Delta Engineering charges.	5,000
851	Radio Maintenance	3,000
852	Telephone	10,000
	Telephone/cell service	8,000
	Answering service	2,000
862	Gasoline Gas and diesel fuel	20,000
		18,000

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	Oils and propane	2,000
863	Vehicle Maintenance Includes filters, tires, batteries, outside repairs, and parts. We are keeping vehicles which require more maintenance.	10,000
903	Printing	150
911	Insurance - Fleet	12,500
912	Insurance - Liability	21,500
921	Electricity	65,000
922	Heat	10,000
923	Water & Sewer	1,000
931	Repair & Maintenance - Building	30,000
	County permit/fees	2,000
	Road repairs	14,500
	Concrete work	6,000
	Road cutting	2,500
	Flowable fill	5,000
931	Well Abandonment Shared cost to close wells after connection to Township water system.	10,000
933	Repair & Maintenance - Equipment	5,000
957	Education & Training	1,000
959	Membership & Dues	16,000
	Mid-Michigan Water Authority	1,000
	Tri-County Ground Water Mgmt. Board	10,000
	AWWA	150

DELTA TOWNSHIP

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

		<u>Board Approved</u>
	MRWA	180
	SCMWA	150
	State water fee	4,400
	Other	120
960	Meetings, Conferences & Seminars	800
	Miscellaneous State meetings	400
	MRWA	200
	Emergency Meals	200
970	Capital Outlay	153,000
	Radio read end points (yr. 1 of 4 yr. project)	100,000
	Computers - notebooks, thin clients, server	3,000
	By-pass water feed snow booster	50,000
991	Debt - Principal	1,144,600
	2003 GO Bonds	694,600
	2000 Water Revenue Bonds	200,000
	2006 GO Bonds	250,000
995	Bond Interest	537,983
998	Paying Agent Fees	375
Totals		<u><u>5,311,527</u></u>



GLOSSARY OF 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

GLOSSARY OF TERMS

institutions in an effort to further the economic development of the Township.

Enterprise Funds (Utilities - Sewer and Water)

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

Expenditure

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

Fiduciary Funds

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

Fiscal Year

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

Fund

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

Fund Balance

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

General Appropriations Act

The budget as adopted by the legislative body.

General Debt Service Fund

The general debt service fund of the Township; used to record the funding and payment of

principal and interest on all debt of the Township, excluding debt of the Enterprise Funds.

General Fund

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

GIS (Geographic Information System)

Computer software used by Engineering and Planning personnel in the mapping and surveying of the Township.

Homestead Affidavit

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

ICMA (International City/County Management Association) Retirement Corporation

Pension administrator for non-union employees.

IFT (Industrial Facilities Tax)

Taxes levied on industrial facilities for which tax abatement was granted.

Infrastructure

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

LEAP (Lansing Economic Area Partnership)

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

Legislative Body

The seven elected members of the Township Board.

GLOSSARY OF TERMS

MDOT (Michigan Department of Transportation)

Delta Township works in conjunction with MDOT with regard to State highways that transverse the Township.

MERS (Michigan Employees Retirement System)

Fire Department Union personnel are the only Township employees enrolled in this program.

Mil

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

Millage

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

Modified Accrual Basis of Accounting

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

Personal Property Tax

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

Proposal A

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

Public Hearing

An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views

on the merits of the proposals.

R&M (Repair & Maintenance)

Abbreviation used when referring to repair and maintenance related expense accounts.

Real Property Tax

Taxes levied on physical real estate.

Retained Earnings

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

Revenues

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

SEV (State Equalized Value)

The assessed value after equalization at the county and state level. The SEV of a property approximates 50% of the true cash value.

Special Assessment

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

Special Revenue Fund

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

State Revenue Sharing

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

GLOSSARY OF TERMS

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
D.A.R.E.	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 Associations
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
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