



Charter Township of Delta



**FY 2013
Budget**

Delta Township, MI



TABLE OF CONTENTS

COMMUNITY PROFILE	7
SCHEDULE OF OFFICIALS	15
STRATEGIC PLAN	23
EXECUTIVE BUDGET SUMMARY	25
Financial Organizational Chart.....	25
Budget Summary - All Funds	26
Fund Summary History - All Funds	28
2013 Personnel Schedule	30
Six Month Operating Policy	35
Fund Structure	36
Financial Policies.....	38
Budget Process	39
Budget Calendar.....	41
General Fund Revenue Projections.....	42
General Fund Two Year Projection	44
GENERAL FUND	45
2013 Budget Summary.....	45
Detail of Fund Revenues.....	46
General Fund Revenues 2013 Approved Budget	48
General Fund Revenues Line Item Descriptions	52
Summary of Transfer to General Fund.....	59
Detail of Fund Expenditures – All Departments.....	60
TOWNSHIP BOARD	63
Delta Township Board Activity	64
Line Item Descriptions	65
Detail of Expenditures.....	66
MANAGER’S OFFICE.....	67
Line Item Descriptions	70
Detail of Expenditures.....	73
CLERK’S OFFICE.....	75
Line Item Descriptions	79
Detail of Expenditures.....	82
INFORMATION TECHNOLOGY.....	83
Line Item Descriptions	86
Detail of Expenditures.....	88

TABLE OF CONTENTS (Continued)

ACCOUNTING	89
Line Item Descriptions	93
Detail of Expenditures.....	96
ASSESSING.....	97
Line Item Descriptions	100
Detail of Expenditures.....	103
TOWNSHIP HALL & GROUNDS.....	105
Line Item Descriptions	108
Detail of Expenditures.....	112
GENERAL ACTIVITY.....	113
Line Item Descriptions	115
Detail of Expenditures.....	117
CEMETERIES.....	119
Line Item Descriptions	121
Detail of Expenditures.....	124
DELTA PATROL EATON COUNTY SHERIFF	125
Line Item Descriptions	128
Detail of Expenditures.....	129
FIRE-EOC-AMBULANCE.....	131
Fire Line Item Descriptions	136
Fire Detail of Expenditures	140
EOC Line Item Descriptions	142
EOC Detail of Expenditures	143
Ambulance Line Item Descriptions	144
Ambulance Detail of Expenditures.....	148
COMMUNITY DEVELOPMENT	152
BUILDING DIVISION	152
Line Item Descriptions	154
Detail of Expenditures.....	157
ECONOMIC DEVELOPMENT DIVISION	159
Line Item Descriptions	161
Detail of Expenditures.....	163
ENGINEERING DIVISION	165
Line Item Descriptions	168

TABLE OF CONTENTS (Continued)

Detail of Expenditures.....	171
PLANNING DIVISION	173
Line Item Descriptions	176
Detail of Expenditures.....	178
RECYCLING.....	179
Line Item Descriptions.....	182
Detail of Expenditures.....	184
DRAINS	185
Line Item Descriptions	186
Detail of Expenditures.....	187
ROADS	189
Line Item Descriptions	190
Detail of Expenditures.....	191
STREET LIGHTING.....	193
Line Item Descriptions	194
Detail of Expenditures.....	195
Special Assessments	196
PARKS AND RECREATION	201
Line Item Descriptions	204
Detail of Expenditures.....	210
AMBULANCE FUND	213
Summary of Fund Balance	214
ECONOMIC DEVELOPMENT FUND.....	215
Summary of Fund Balance	216
CAPITAL PROJECTS FUND	217
Summary of Fund Balance	218
Summary of Reserve Balances	219
Overview of Capital Improvements/Outlay	220
Summary of Capital Outlay	221
2013 - 2017 General Fund Project Priorities.....	224
2013 General Fund Project Descriptions	225
2013 - 2015 Sanitary Sewer Fund Project Priorities	227
2013 - 2015 Water Fund Project Priorities	228
Capital Improvement Analysis	229

TABLE OF CONTENTS (Continued)

DEBT SERVICE FUND	231
Long Term Debt Service	232
Debt Payment Schedule.....	233
UTILITIES DEPARTMENT.....	237
SEWER FUND REVENUES.....	241
Sewer Fund Line Item Descriptions.....	244
WATER FUND REVENUES.....	251
Water Fund Line Item Descriptions	255
GLOSSARY OF TERMS.....	261



December 6, 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 2013 Annual Budget. The budget addresses the Township's priorities as stated in the Township Strategic Plan, which was last updated during 2011. The FY 2013 Budget document was prepared according to the requirements of the Charter Township Act of Michigan and the Michigan Uniform Accounting and Budget Act.

The FY 2013 Budget is a balanced budget with positive fund balances in all budgeted funds. The General Fund budget shows a surplus of \$70,814. 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 \$8.2 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, declining General Fund revenues continue to be our largest budget challenge. This decrease is largely due to declining property values in the Township. For 2013, we anticipate property tax revenue declining 2.9%. This continues a five year trend of decreasing property tax revenue. Our Assessing Department feels that this trend is soon ending, as they see future property tax values leveling out.

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 2013. 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 2013 budget. Other Post Employment Benefits (OPEB) is another issue this budget addresses. The 2013 ARC (Annual Required Contribution) of the Township is estimated at \$836,000. We have made OPEB funding a priority, and fully funded the annual required contribution in the 2013 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 70% funded by the end of 2013. During the fiscal year, we will work with an actuarial consultant to calculate our current unfunded liability.

Rising healthcare costs continue to stress the budgets of organizations throughout the country. To create a sustainable healthcare plan, the township has formed an Employee Benefit Committee. This committee is made up of nine township employees from various departments. The committee worked with a healthcare consultant to research an affordable healthcare plan that benefits both employees and the Township Budget. The committee ultimately recommended to the township board a move to a high deductible health plan with a health savings account option with Physicians Health Plan. This plan, along with active wellness program participation, will hopefully put the township on track to sustain health care costs now and into the future.

This budget request **does not** recommend layoffs of any current full time employees. It does include the elimination of one, full time, parks maintenance employee. Due to a retirement at the end of 2011, efficiencies have been created in our parks maintenance operations to allow the elimination of this position, while maintaining current service levels. Savings from this position are approximately \$100,000. As in the last several budgets, there are no new full time positions budgeted.

Goals and Priorities

In addition to the long term goals addressed by the township strategic plan (found in the budget document), the FY 2013 budget addresses many other goals of the Township.

We are proud that the 2013 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 2013 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. At the end of 2013, the capital projects fund will have a balance of \$1.9 million. It is our goal to continue this practice of “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.

In this “new economy” local governments strive to provide better services at reduced costs. One way to do this is to consolidate services with surrounding communities. The 2013 budget reflects a new shared services agreement with the Looking Glass Regional Fire Authority. In this agreement, Delta contracts with the Authority to provide fire and EMS services in the LGRFA service area. In addition to improved service levels, this contract increases the General Fund net revenues by nearly \$90,000. We are excited about this agreement, and will continue to look for opportunities in the local region to share services with other municipal partners.

The 2013 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 2013 budget. We are proud to maintain a six month operating reserve in the General Fund, especially considering the state of the economy the last several years. The budgets for our Enterprise Funds are healthy, and we continue to provide excellent water and wastewater services to residents at reasonable rates. Our utility funds adequately maintain reserves to address ongoing infrastructure improvement needs, including final implementation of our radio wave meter reading system. We continue to achieve our financial goals by practicing fiscal responsibility, and managing our financial resources as conservatively as we can. On a daily basis, we strive to look for new and innovative ways to provide outstanding services at lower costs.

CONCLUSION

Overall, the 2013 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 2013 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, 2012

Christopher P. Moivell

President

Jeffrey R. Egan

Executive Director



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

July 16, 2012

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 **Jeff Anderson, Finance Director**.

For budgets including fiscal period 2010, over 1,289 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 nearly 17,400 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, October 15, 2012:

2. 2013 Budget

TRUSTEE POMA MOVED TO ADOPT THE FOLLOWING RESOLUTION:

THAT THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF DELTA ADOPT THE BUDGETS FOR 2013 BY APPROPRIATING FUNDS AS FOLLOWS:

\$15,427,749 for the General Fund Budget
\$1,454,250 for the Paramedic Fund Budget
\$13,000 for the Economic Development Corp. Fund
\$395,875 for the Debt Service Fund
\$4,200,250 for the Sewer Enterprise Fund
\$5,743,249 for the Water Enterprise Fund

ESTIMATES REVENUES TO SUPPORT THE APPROPRIATIONS ABOVE ARE:

\$15,498,563 for the General Fund
\$1,270,741 for the paramedic Fund
\$1,200 for the economic Development Corporation Fund
\$395,875 for the Debt Service Fund
\$4,114,300 for the Sewer Fund, and
\$5,410,500 for the Water Fund

TREASURER PIZZO SUPPORTED THE MOTION. MOTION PASSED 7-0.

CHARTER TOWNSHIP OF DELTA



MARY CLARK, TOWNSHIP CLERK

cc: Manager's Office
Accounting Dept.

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 a part of Oneida Township. The first recorded indication of residency 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.

COMMUNITY PROFILE

- 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.

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 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 Township Board members are:

Kenneth Fletcher	Supervisor
Howard Pizzo	Treasurer
Mary Clark	Clerk
Dennis Fedewa	Trustee
Jeff Hicks	Trustee
Doug Kosinski	Trustee
Karen Mojica	Trustee

Richard Watkins is the current Township Manager. The Township 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.

The 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.



Sharp Park Playground Facility

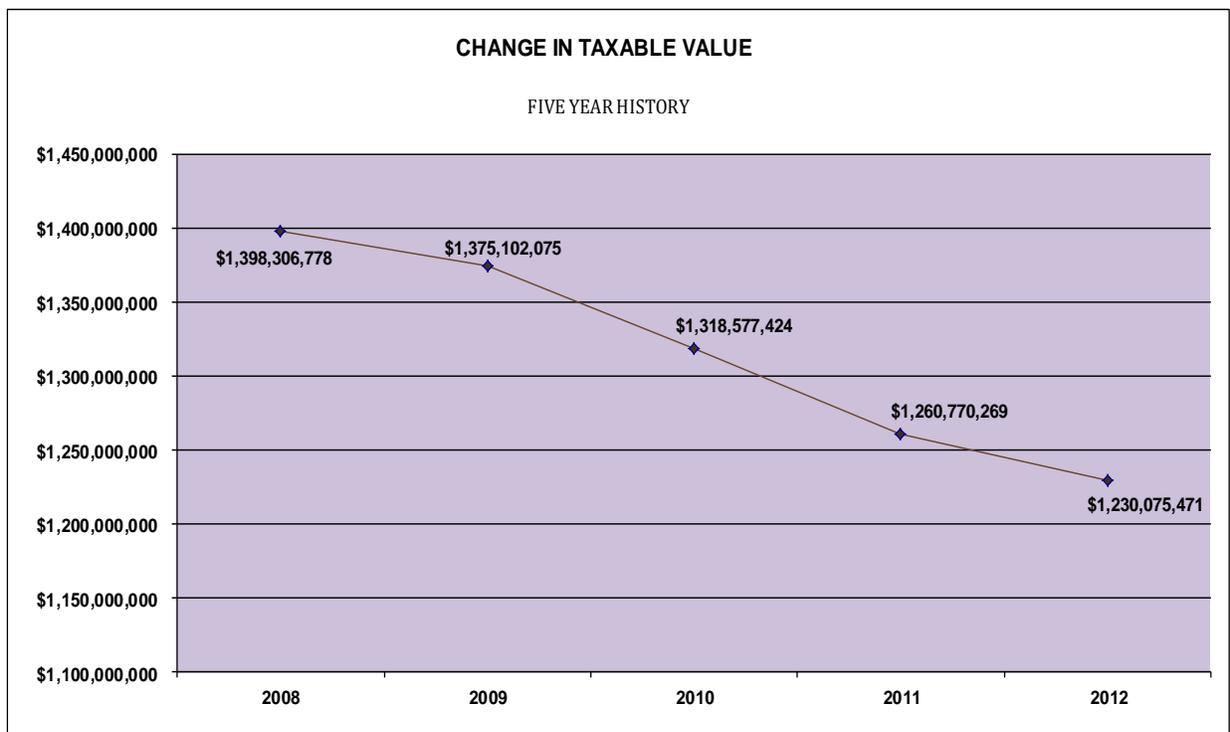
Delta's Parks, Recreation, and Cemeteries Department maintain 11 parks and recreational areas (approximately 850 acres) that provides for a variety of activities for our residents. The department also provides enrichment classes available for all age groups, with a separate facility and program for the

COMMUNITY PROFILE

Delta/Waverly 39ers Senior Citizen Program that serves approximately 1,000 residents.

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 Township. It should be noted that many of these manufacturing companies began expansions of their facilities in 2008, and continued expansion exists today. This continued growth bodes well for both the local economy in Delta Township and the region itself. Delta Township reasonably expects stability for its economy, which includes its commercial and industrial districts.

COMMUNITY PROFILE

2012 Top 20 Owners by: Taxable Value				
	Owner	# of Parcels	Use	Value
1	Auto Owners Insurance Company	49	Office, Residential	57,256,789
2	Meijer Inc.	25	Retail, Warehouse	46,415,583
3	Lansing Delaware	5	Retail (Lansing Mall), Restaurant	18,383,900
4	General Motors Corporation	7	Industrial	11,997,300
5	Consumers Energy Company	10	Utility	8,311,289
6	Farm Bureau Life Insurance	8	Office, Residential	7,524,677
7	Liquid Web Inc.	2	Internet Service Provider	7,407,800
8	Legacy Five LLC	34	Office, Residential, Apartments	6,413,851
9	JDN Real Estate-West Lansing LP	3	Retail, Strip Mall	5,949,700
10	Centro GA Delta Center (MI) LLC	1	Retail, Strip Mall	5,928,800
11	Occidental Development Ltd.	1	Apartments (Canal Club)	5,868,800
12	MEIP Borrower C LLC	11	Office	5,645,400
13	Wal-Mart Real Estate Business Trust	1	Retail	5,467,200
14	Lansing RAB Limited Partnership	1	Apartments (Runaway Bay)	5,447,000
15	Lansing Mall Limited Partnership	3	Retail (Lansing Mall - Younkers, Best Buy, and Steve & Berry's ONLY)	5,220,700
16	Menard Inc.	1	Retail	4,843,000
17	Covington Lansing ACQ 10, 16&20 LLC	1	Retail, Strip Mall	4,141,100
18	Lowes Home Centers Inc.	2	Retail	4,049,200
19	Snow Road LLC	1	Industrial	4,045,000
20	Lansing Automakers Fed CU	2	Banking	3,797,500

COMMUNITY PROFILE

2012 PERSONAL PROPERTY TOP 15 TAXPAYERS BY TAXABLE VALUE

<u>OWNERS NAME</u>	<u>TAXABLE VALUE</u>
MEIJER INC.	\$21,103,700
AUTO OWNERS INSURANCE COMPANY	\$16,294,400
CONSUMERS ENERGY COMPANY	\$8,087,000
LIQUID WEB	\$5,516,700
GENERAL MOTORS LLC	\$2,661,400
COMCAST OF MICHIGAN LLC	\$1,721,200
LANSING STATE JOURNAL	\$1,676,200
FARM BUREAU LIFE INSURANCE COMPANY	\$1,632,500
FALCON TRANSPORT	\$1,600,000
AIRGAS GREAT LAKES INC.	\$1,472,100
WAL-MART STORES EAST, LP	\$1,189,200
LEXINGTON LANSING HOTEL	\$1,072,400
ALTA LIFE TRUCK SERVICES, INC.	\$841,100
YOUNKERS – THE BON TON STORES INC.	\$799,700
KROGER COMPANY #888	\$796,800

Note:

Industrial classed properties with a substantial amount of personal property value are part of the Industrial Facilities Tax Exemption/Special Acts Roll; therefore, they are not included on this list of ad-valorem parcels.

DELTA TOWNSHIP

INDUSTRIAL FACILITY REPORT

CERTIFICATE NUMBER	FACILITY NAME	PARCEL NUMBER	PROPERTY TYPE	YEAR APPROVED	EXPIRATION DATE	2012 TAXABLE VALUE	AMOUNT OF 2012 TAX \$ ABATED
2010-371	Douglas Steel Fabrication Corp	23-040-091-024-400-15	PERSONAL	2010	2022	\$360,900	\$9,689.33
2001-551	Air Lift Company	23-040-091-025-132-11	REAL	2001	2014	\$811,400	\$21,784.22
2001-551	Air Lift Company	23-040-091-025-132-15	PERSONAL	2001	2014	\$31,400	\$843.02
2010-082	Air Lift Company	23-040-091-025-133-11	REAL	2011	2022	\$410,100	\$11,010.24
2010-082	Air Lift Company	23-040-091-025-133-15	PERSONAL	2011	2022	\$39,600	\$1,063.17
2006-122	Alliance Interiors	23-040-091-025-150-15	PERSONAL	2006	2018	\$1,447,500	\$38,862.05
2008-510	Alliance Interiors	23-040-091-025-155-15	PERSONAL	2008	2020	\$709,700	\$19,053.81
2007-179	Universal Forest Products	23-040-091-025-160-15	PERSONAL	2007	2019	\$36,400	\$977.26
2011-338	Woodbridge Ventures Inc.	23-040-091-026-127-15	PERSONAL	2011	2024	\$1,196,000	\$32,109.85
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-11	REAL	2000	2014	\$4,612,400	\$123,832.33
2000-479	Woodbridge Ventures Inc.	23-040-091-026-128-15	PERSONAL	2000	2014	\$2,437,400	\$65,438.58
2007-084	Woodbridge Ventures Inc.	23-040-092-026-129-11	REAL	2007	2019	\$251,700	\$6,757.57
2007-084	Woodbridge Lansing	23-040-091-026-129-15	PERSONAL	2007	2019	\$1,603,300	\$43,044.92
2002-184	Joseph T. Ryerson & Son	23-040-091-026-130-11	REAL	2002	2014	\$541,300	\$14,243.39
2002-185	Joseph T. Ryerson & Son	23-040-091-026-131-11	REAL	2002	2014	\$607,000	\$16,296.55
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-11	REAL	2008	2020	\$487,900	\$12,838.26
2008-501	Joseph T. Ryerson & Son	23-040-091-026-132-15	PERSONAL	2008	2020	\$217,400	\$5,720.51
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-11	REAL	2008	2020	\$550,200	\$14,771.60
2008-501	Joseph T. Ryerson & Son	23-040-091-026-133-15	PERSONAL	2008	2020	\$435,900	\$11,702.91
99-150	Biewer of Lansing LLC	23-040-091-026-152-11	REAL	1999	2013	\$1,566,800	\$41,227.68
99-150	Biewer of Lansing LLC	23-040-091-026-152-15	PERSONAL	1999	2013	\$703,300	\$18,506.14
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-11	REAL	2005	2017	\$7,868,000	\$207,033.04
2005-670	Ryder Integrated Logistics Inc.	23-040-091-027-059-15	PERSONAL	2005	2017	\$400,000	\$10,525.32
2005-524	Ryder Integrated Logistics Inc.	23-040-091-027-069-15	PERSONAL	2005	2017	\$96,100	\$2,528.71
2000-387	Yazaki North America Inc.	23-040-091-028-210-11	REAL	2000	2012	\$1,188,100	\$31,262.83
2005-528	Yazaki North America Inc.	23-040-091-028-220-11	REAL	2005	2017	\$1,072,200	\$28,213.12
2005-528	Yazaki North America Inc.	23-040-091-028-220-15	PERSONAL	2005	2017	\$75,000	\$1,973.50
2005-523	Triton Industries	23-040-091-028-401-11	REAL	2005	2017	\$311,200	\$8,188.70
2005-523	Triton Industries	23-040-091-028-401-15	PERSONAL	2005	2017	\$9,000	\$236.82
2006-039	Capital Box Inc.	23-040-091-028-420-11	REAL	2006	2018	\$511,000	\$13,446.10
99-141	Federated Publications	23-040-091-046-121-11	REAL	1999	2013	\$1,756,500	\$46,219.31
99-141	Federated Publications	23-040-091-046-121-15	PERSONAL	1999	2013	\$783,200	\$20,608.58
2008-284	Fleet Image	23-040-091-046-200-15	PERSONAL	2008	2021	\$26,900	\$707.83
TOTAL						\$33,154,800	\$880,717.26



SCHEDULE OF OFFICIALS

TOWNSHIP BOARD

Ken Fletcher.....Supervisor
Howard Pizzo.....Treasurer
Mary R. Clark.....Clerk
Dennis Fedewa.....Trustee
Jeff Hicks.....Trustee
Doug Kosinski.....Trustee
Karen Mojica.....Trustee

DEPARTMENT DIRECTORS

Richard Watkins, Township Manager

Jeffrey Anderson.....Finance Director
Marcus Kirkpatrick.....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 HamrickDistrict 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 is currently serving his second term as Supervisor. Mr. Fletcher was born in Ionia, Michigan in 1966. He is a graduate of Michigan State University's James Madison College where he received a Bachelor of Arts degree in Political Theory and International Relations.

He has worked in the Michigan legislative and political arenas for over 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.

Even though he came into office during tough economic times, he has been able to maintain vital public services and keep our public safety the best in the region.

While surrounding communities were turning to tax increases as a budget solution, Supervisor Fletcher held the line on new taxes in Delta by reforming government to make it more efficient. Under his leadership, Delta has combined departments to improve effectiveness. He has balanced three budgets in a row and maintained Delta's AAA bond rating.

Supervisor Fletcher has been recognized as a leader in regional collaboration. Delta's Assessing contract with the City of Grand Ledge, and the new agreement with the Looking Glass Fire Authority is showing the region how local governments can work together to provide good public services at a cost the public can afford.

SCHEDULE OF OFFICIALS

Bringing and keeping jobs in the region has also been a top priority for Supervisor Fletcher. He established the position of Economic Development Coordinator to focus full time on helping Delta businesses grow. He has worked with Auto Owners Insurance, Air-Lift Corporation, General Motors, and others to create and retain jobs. He serves on the Board of Directors for the Lansing Area Economic Partnership, because he knows that Delta cannot remain strong if the Greater Lansing Region isn't strong.

Keeping Delta a great place to live and raise a family is always a priority for Supervisor Fletcher. This is why he has worked on quality of life issues like implementing Delta's non-motorized transportation plan. The new East-West pathway from Sharp Park to Eastbury Drive has been very popular with residents. He knows that having a walkable community is important to keeping young families in the township.

He serves on the Township's Utilities and Environment Committee, and previously served on the Public Safety, Transportation, and Administration Committees.

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

Supervisor Fletcher can be contacted at 323-8506 ext. 209, or email at kfletcher@deltami.gov.

DELTA TOWNSHIP TREASURER



Howard Pizzo was re-elected Treasurer of Delta Township in 2012 to a second term. Mr. Pizzo represents the Township on the Tri-County Regional Planning Commission and currently serves as Chairperson of the Commission.

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 four years,

which include:

- A purchasing policy requiring competitive bidding to assure the lowest cost for quality goods and services.
- A code of ethics policy to encourage ethical behavior for elected officials and 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 shared service agreements for assessment services with Grand Ledge and fire and ambulance service for the Looking Glass Fire Department.

Treasurer Pizzo is focused on providing competent oversight of Delta Township financial matters and supports Board initiatives to control expenditures that assure sufficient

SCHEDULE OF OFFICIALS

government funds will be available for needed public services. He encourages more public involvement in local government decision making, promotes reliable and effective financial reports, encourages performance measures for improving program effectiveness, promotes job-producing economic development, and builds relationships with other units of government to assure the effective and efficient use of limited public funds.

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

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

DELTA TOWNSHIP CLERK



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

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

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

- Capitol Area Municipal Clerks Association Board of Directors
- Municipal Association of Municipal Clerks Legislative Committee
- Victim Advocate for the Eaton County Sheriff Department
- Habitat for Humanity Lansing Board of Directors
- Capital Area United Way Public Policy Committee Member & Women's Leadership Council founding member
- Lansing Regional Chamber of Commerce Delta Government Relations Committee

SCHEDULE OF OFFICIALS

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

She is a former member of the Junior League of Lansing, past President; Old Newsboys of Greater Lansing, past Secretary; Rotary Club of Lansing, Remembrance Committee Chair; Capital Region Community Foundation Program & Distribution Committee; and the Delta Waverly Kiwanis club.

Mary's hobbies include playing bridge, gardening, and spending time with her grand-children.

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

DELTA TOWNSHIP TRUSTEE



Dennis Fedewa was elected Delta Township Trustee in November, 2012 and is serving his first term. Born in Lansing, Trustee Fedewa is a 20+ year Delta Township resident. He has a B.A. degree from Michigan State University in Public Administration, and a M.A. degree in Public Administration from Western Michigan University.

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

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

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

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

SCHEDULE OF OFFICIALS

DELTA TOWNSHIP TRUSTEE



Jeffrey C. Hicks is currently serving his second term as Trustee. Mr. 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.

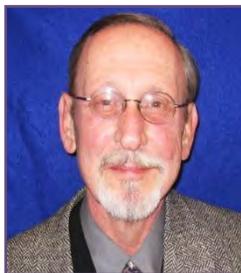
Mr. Hicks is a graduate of Wayne State University Law School, and he earned his Bachelor of Arts degree in Political Science-Prelaw from Michigan State University. He currently serves on numerous boards, committees, and non-profit organizations.

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.

DELTA TOWNSHIP TRUSTEE



R. Douglas Kosinski was elected Delta Township Trustee in November 2012. He and his wife Shelagh have lived in Delta Township since 1994. Doug is a graduate of Saginaw Valley State University and has a Master's degree in Political Science from Michigan State University. Doug and Shelagh are members of Good Shepherd Lutheran Church in Delta Township, where Doug has been a Lay Minister for the past ten years. He is also past President of the Forest Glen Condominium Association.

SCHEDULE OF OFFICIALS

Doug has worked for the State of Michigan for almost 35 years, the last 25 with the Michigan Department of Corrections. He is MDOC's Program Evaluation Manager and supervises a staff of professional researchers conducting studies to determine "what works" among department programs. The results of their work provide input to the Department's \$2 billion budget by helping to determine funding priorities. He will work to expand and improve that kind of "evidence based" decision making in Delta Township.

There are numerous things that Doug views as priorities over the next several years, which include:

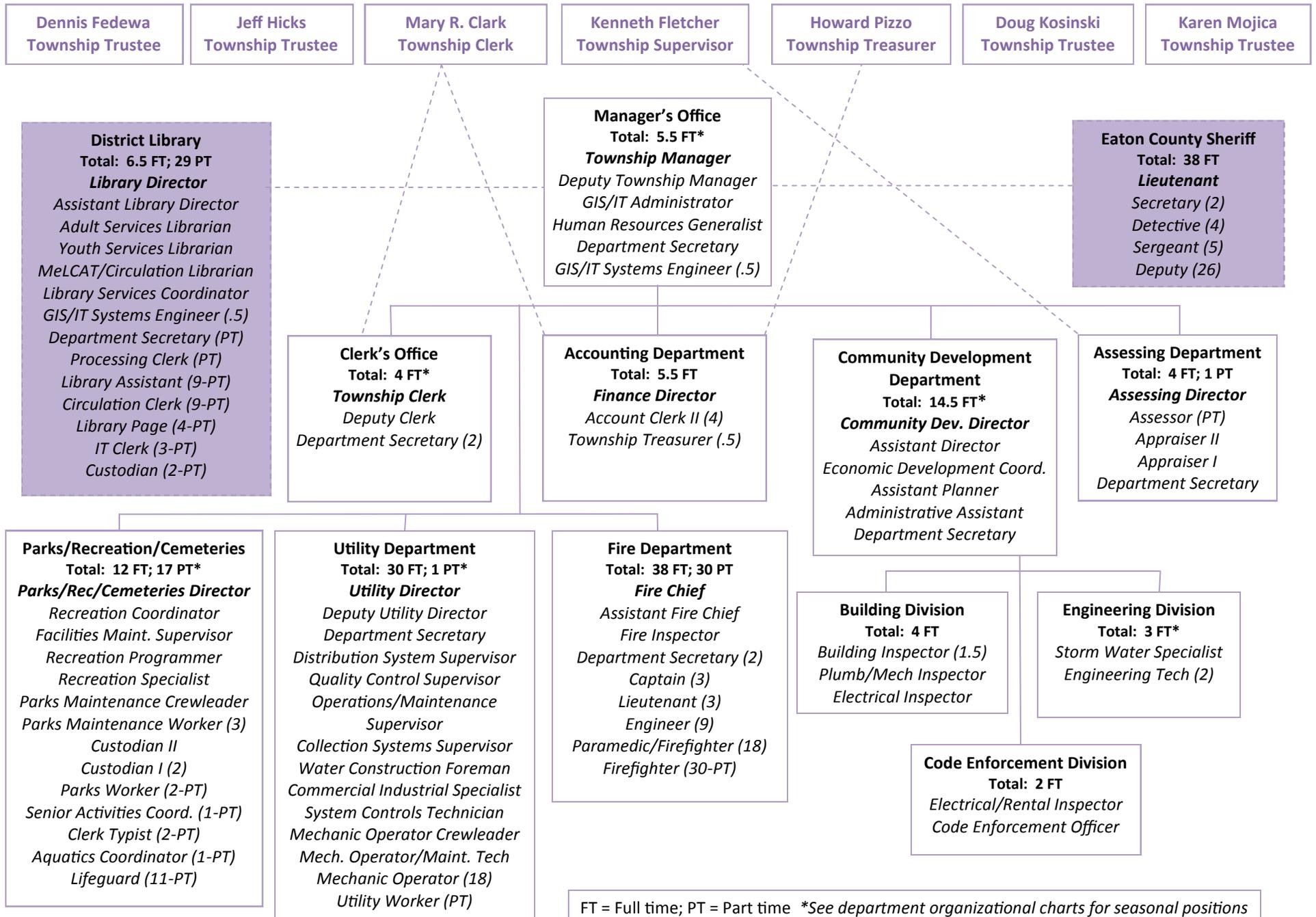
- Improving communications with citizens and neighborhoods to address issues of importance to residents
- Working with businesses along the Saginaw corridor to improve their structures, appearance and business atmosphere
- Continuing the progress of recent years in ethics, openness, and accountability of Township government
- Improving Township roads, sidewalks, and trails
- Working to attract new businesses and jobs to the Township

DELTA TOWNSHIP TRUSTEE



Karen Mojica was elected as Delta Township Trustee November, 2012. Karen has been a resident of Delta Township for over seven years. She has been a Soldier Member for the Army National Guard for over fourteen years. Karen and her husband are proud parents of a five year old daughter, Samantha.

Karen is excited to be part of the decisions that help shape the community in which she lives. She believes Delta families should be able to walk or bike to well-developed neighborhood parks. She also believes the expansion of public transportation is an important asset for our community, helping residents and non-residents get to work and shop in Township businesses. In addition, she will support new ideas that promise to bring in new businesses, and clean up the façades of buildings along the Saginaw Highway corridor.



2013 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 2013
\$27,234,373

General Fund
\$15,427,749

Township Board	Manager's Office	Clerk's Office	Information Technology	Accounting/ Treasurer
\$89,364	\$480,039	\$429,018	\$236,496	\$517,526

Assessing	Township Hall & Grounds	General Activity	Cemeteries	Sheriff's Department
\$497,780	\$422,583	\$707,600	\$191,163	\$3,007,900

Fire	Fire- LGRFA & EM	Ambulance	Building	Recycling
\$1,895,923	\$363,587	\$2,489,450	\$672,776	\$67,135

Drains	Roads	Engineering	Street Lighting	Planning
\$224,550	\$473,100	\$361,531	\$480,440	\$328,942

Parks & Recreation	EDC	Capital Improvement
\$1,253,892	\$89,954	\$147,000

Enterprise Funds
\$9,943,499

Special Revenue Funds
\$1,863,125

Sewer	Water
\$4,200,250	\$5,743,249

Ambulance Fund	Cap. Projects
\$1,454,250	\$0

EDC Fund	Debt Service Fund
\$13,000	\$395,875

DELTA TOWNSHIP

**2013 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE**

	General	Paramedic	Sewer	Water	Debt Service	Other*	Total Budget
REVENUES BY SOURCE							
Taxes	6,815,805	1,238,741					8,054,546
Main, Capital & Other Charges			110,000	138,000			248,000
Water & Sewer Sales			3,840,000	4,960,000			8,800,000
Licenses/Permits	392,250						392,250
State Revenue Sharing	2,386,377						2,386,377
Fees & Charges	3,435,681						3,435,681
Interest	165,000	32,000	112,000	110,000	325	13,200	432,525
Other Charges for Service	917,200			202,500	395,550		1,515,250
Miscellaneous	85,700		52,300				138,000
Transfers-In	1,300,550					147,000	1,447,550
TOTAL REVENUES	15,498,563	1,270,741	4,114,300	5,410,500	395,875	160,200	26,850,179
EXPENDITURES BY OBJECT							
Personnel Services	8,522,317	154,800	2,225,702	753,029			11,655,848
Supplies	584,517		459,200	2,411,068			3,454,785
Services	5,286,076		805,900	502,200		13,000	6,607,176
Insurance	78,604		90,925	31,200			200,729
Education & Training	158,885						158,885
Capital Outlay	650,350		324,000	417,000			1,391,350
Refunds and Other	-	-					-
Bond/Debt Expense	-		294,523	1,628,752	395,875		2,319,150
Transfers Out	147,000	1,299,450				-	1,446,450
TOTAL EXPENDITURES	15,427,749	1,454,250	4,200,250	5,743,249	395,875	13,000	27,234,373
Excess Revenues Over Expenditures	70,814	(183,509)	***	***	-	147,200	
Beginning Unreserved Fund Balance	13,871,812	2,161,120			34,647	1,875,166	
ENDING FUND BALANCE	13,942,626	1,977,611	***	***	34,647	2,022,366	-

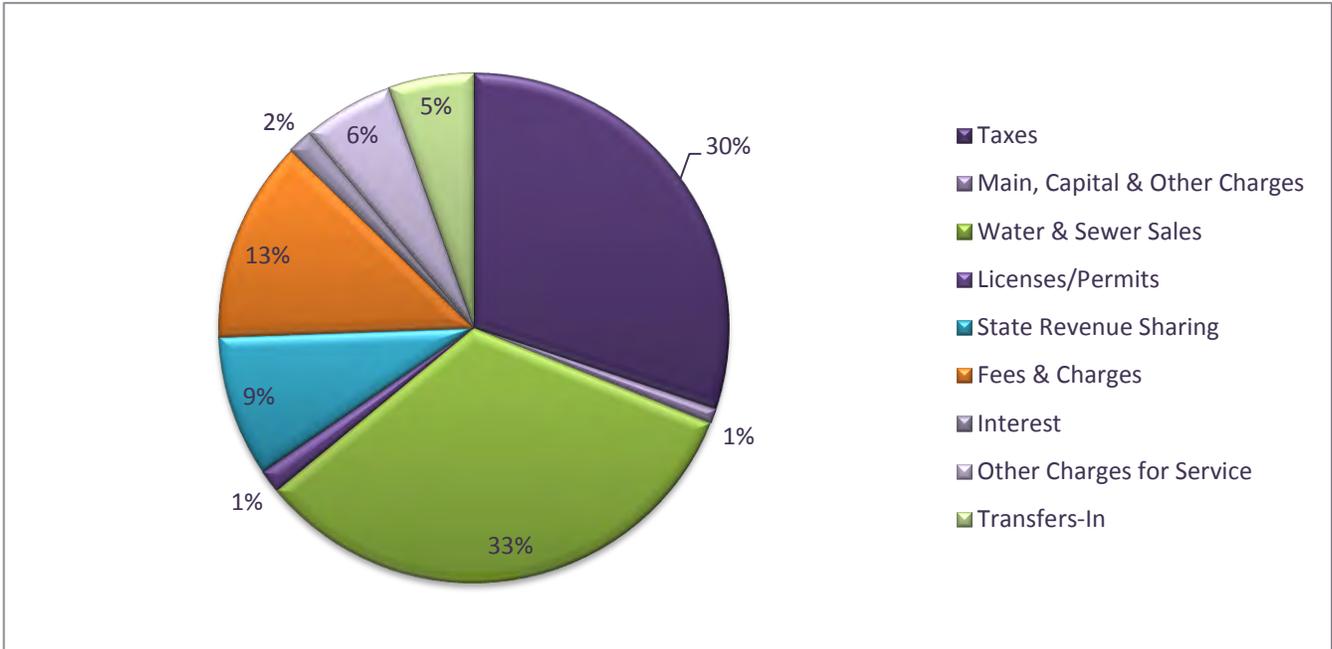
* Other Non-major Governmental(EDC, Cap Projects, Budget Stable)

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

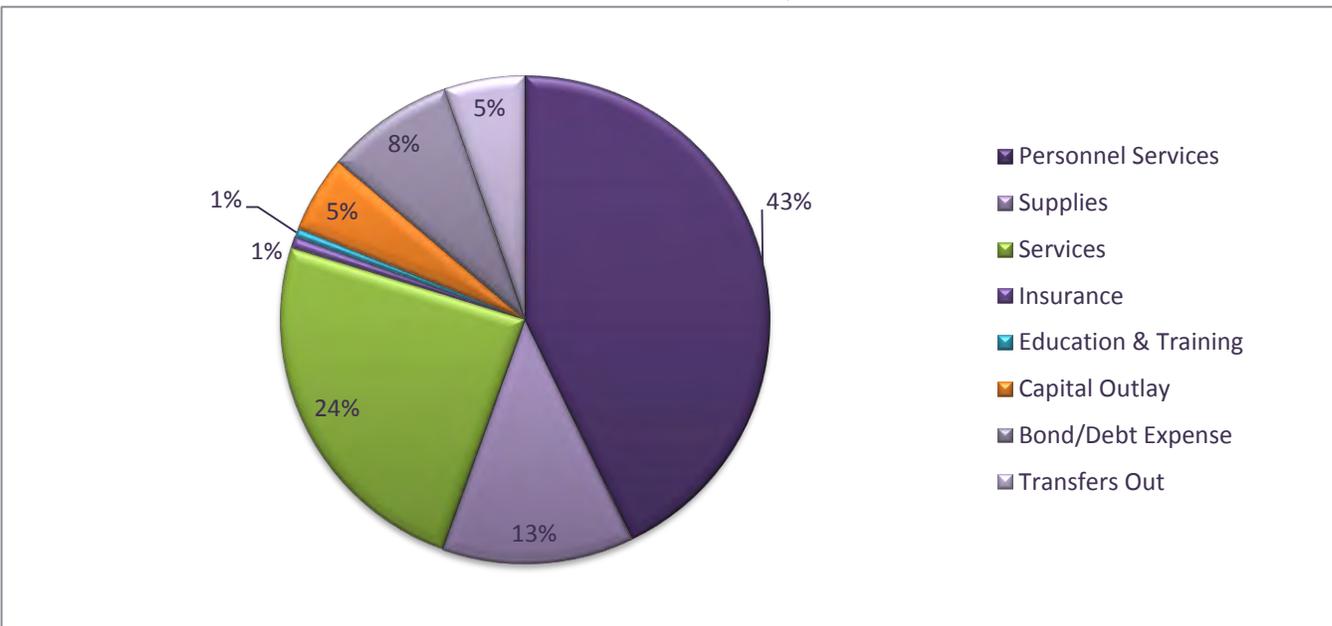
DELTA TOWNSHIP

2013 BUDGET SUMMARY - ALL FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE

REVENUES BY SOURCE



EXPENDITURES BY OBJECT



DELTA TOWNSHIP

FUND SUMMARY HISTORY - ALL FUNDS

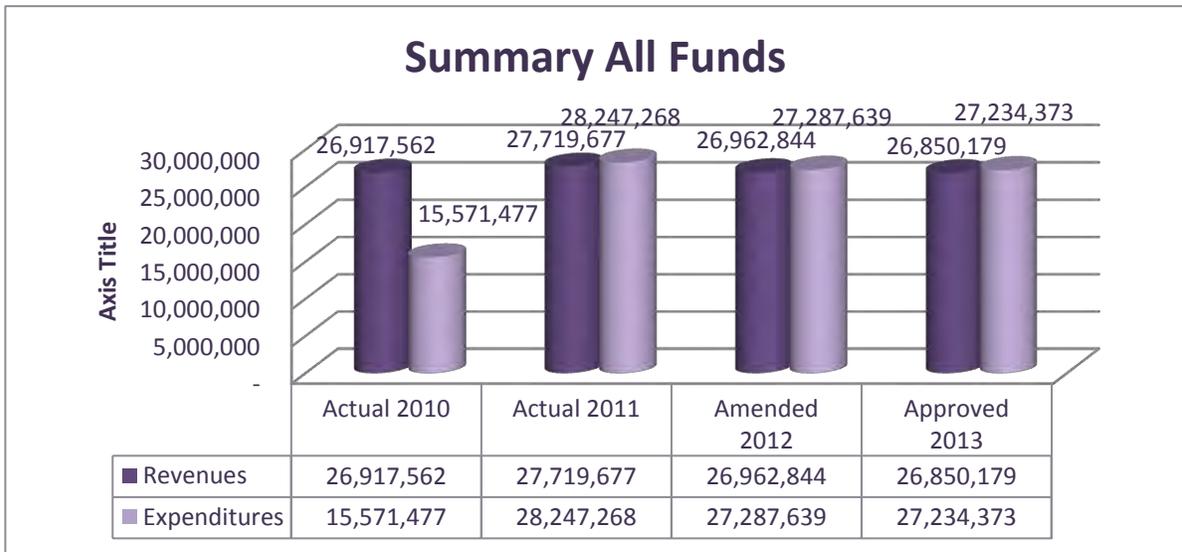
	Actual 2010	Actual 2011	Amended 2012	Approved 2013
Revenue Summary				
General Fund	15,822,930	16,352,025	15,944,724	15,498,563
Ambulance Fund	1,421,522	1,374,556	1,302,800	1,270,741
Capital Projects Fund	160,830	168,687	43,000	159,000
EDC Funds	1,644	2,017	1,300	1,200
Debt Service Fund	409,685	406,155	399,875	395,875
Sewer Fund	3,838,293	4,055,493	4,035,600	4,114,300
Water Fund	5,262,658	5,360,744	5,235,545	5,410,500
Total Revenue	26,917,562	27,719,677	26,962,844	26,850,179
Expenditures Summary				
Trustees	86,372	85,132	87,608	89,364
Manager's Office	436,683	431,264	466,209	480,039
Clerk	469,194	408,344	525,971	429,018
Information Technology	217,208	217,032	218,819	236,496
Accounting/Treasurer	578,820	511,070	561,265	517,526
Assessing	377,868	431,549	492,009	497,780
Township Hall & Grounds	481,299	338,542	410,200	422,583
General Activity	816,175	845,141	724,301	707,600
Cemetery Activity	213,609	216,460	237,550	191,163
Police Activity	2,915,888	2,950,527	3,092,488	3,007,900
Fire	1,620,991	1,942,724	1,881,934	1,895,923
Fire - LGRFA			464,295	349,487
Emergency Operations Ctr.	31,531	11,524	15,500	14,100
Building	770,205	814,341	676,266	672,776
Public Works (Recycling)	78,714	61,376	64,571	67,135
Drains Activity	460,410	820,355	510,027	224,550
Roads Activity	746,880	701,433	771,500	473,100
Engineering Activity	613,344	502,871	360,289	361,531
Street Lighting Activity	469,722	472,548	485,930	480,440
Ambulance Activity	2,422,964	2,448,307	2,346,587	2,489,450
Planning	331,976	356,258	369,764	328,942
Parks & Recreation	1,256,340	1,280,240	1,295,534	1,253,892
EDC Activity	31,784	66,644	90,336	89,954
Capital Improvement Transfer	143,500	143,500	30,000	147,000
Total General Fund Expenditures	15,571,477	16,057,183	16,178,953	15,427,749

Continued on next page

DELTA TOWNSHIP

FUND SUMMARY HISTORY - ALL FUNDS

	Actual 2010	Actual 2011	Amended 2012	Approved 2013
Ambulance Fund	1,325,975	1,286,666	1,291,687	1,454,250
Capital Projects Fund	35,706	37,667	27,000	-
EDC Funds	11,468	3,690	15,000	13,000
Debt Service Fund	408,384	403,938	395,875	395,875
Sewer Fund	5,361,803	5,387,975	4,067,597	4,200,250
Water Fund	4,817,286	5,070,149	5,311,527	5,743,249
Total Expenditures - All Funds	27,532,099	28,247,268	27,287,639	27,234,373



DELTA TOWNSHIP

2013 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Approved
		2010	2011	2012	2013
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	1	1	1	1
	Human Resources Generalist	1	1	1	1
	Department Secretary	1	1	1	1
	<i>Total Full-time</i>	4	4	4	4
	Total FTE	4	4	4	4
215	Clerk's Office				
	Township Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Department 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
	GIS/IT (Technician) Systems Engineer	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	0	0	0
	<i>Total Full-time</i>	5	5	5	5
	<i>Total Part-time</i>	2	1	1	1
	Total FTE	6	5.5	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
	Appraiser II	1	1	1	1
	Department Secretary	1	1	1	1
	<i>Total Full-time</i>	4	4	4	4
	<i>Total Part-time</i>	1	1	1	1

DELTA TOWNSHIP

2013 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Approved
		2010	2011	2012	2013
	Total FTE	4.5	4.5	4.5	4.5
265	Township Hall & Grounds				
	Custodian I	2	2	2	2
	Custodian II	1	1	1	1
	Total Full-time	3	3	3	3
	Total FTE	3	3	3	3
276	Cemetery				
	Facilities (Cemetery) Maintenance Supervisor	1	1	1	0.5
	Parks Maintenance Worker	1	1	1	1
	Total Full-time	2	2	2	1.5
	Total FTE	2	2	2	1.5
336	Fire Department				
	Fire Chief	0.5	0.5	0.5	0.5
	Assistant Chief	1.5	0	0.5	0.5
	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
	<i>Firefighter/EMT - PT</i>	<i>10</i>	<i>10</i>	<i>30</i>	<i>30</i>
	Total Full-time	16	14.5	15	15
	Total Part-time	<i>10</i>	<i>10</i>	<i>30</i>	<i>30</i>
	Total FTE	21	19.5	30	30
336.333	Fire Department (LGRFA)				
	Paramedic/Firefighter	0	0	3	3
	Total Full-time	0	0	3	3
	Total FTE	0	0	3	3
	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	0	0
	Assistant Planner	0	0	1	1
	Total Full-time	3	3	3	3
	Total FTE	3	3	3	3

DELTA TOWNSHIP

2013 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Approved
		2010	2011	2012	2013
371	Building Division				
	Chief Building Inspector	1	0	0	0
	Administrative Assistant	1	1	1	1
	Department Secretary	1	0	0	0
	Building Inspector	1	2	1.5	1.5
	Mechanical/Plumb. Inspector	2	2	1	1
	Code Enforcement Officer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Electrical/Code Inspector	1	1	1	1
	<i>Mechanical/Plumb. Inspector - PT</i>	0	0	1	0
	Total Full-time	9	8	6.5	6.5
	Total Part-time	0	0	1	0
	Total FTE	9	8	7	6.5
447	Engineering Division				
	Township Engineer	1	0	0	0
	Asst. Township Engineer	1	0.5	0	0
	Department Secretary	1	1	1	1
	Engineering Technician	2	2	2	2
	Storm Water Specialist/Construction Inspector	1	1	0.5	0.5
	<i>Engineer (PT)</i>	0	0	1	1
	<i>Intern (Seasonal)</i>	1	1	1	1
	Total Full-time	6	4.5	3.5	3.5
	Total Part-time	1	1	2	2
	Total FTE	6.5	5	4.5	4.5
728	Economic Development Division				
	Economic Development Coordinator	1	1	1	1
	Total Full-time	1	1	1	1
	Total FTE	1	1	1	1
	Community Development Total Full-time	19	16.5	14	14
	Community Development Total Part-time	0	0	2	2
	Total FTE	19	16.5	15	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	0.5	0.5	0.5	0.5
	Assistant Chief	1.5	0	0.5	0.5
	Deputy Chief	0.5	1	0	0

DELTA TOWNSHIP

2013 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Approved
		2010	2011	2012	2013
	Department Secretary	1	1	1	1
	Engineer	3	3	3	3
	Paramedic/Firefighter	18	18	15	15
	Total Full-time	24.5	23.5	20	20
	Total FTE	24.5	23.5	20	20
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
	Facilities (Parks) Maintenance Supervisor	1	1	1	0.5
	Parks Maintenance Crewleader	1	1	1	1
	Parks Maintenance Worker	2	2	2	2
	Department Secretary	1	0	0	0
	Senior Activities Coordinator - PT	1	1	1	1
	Clerk Typist - PT	2	2	2	2
	Aquatics Coordinator - PT	1	1	1	1
	Lifeguard - PT	11	11	11	11
	Total Full-time	9	8	8	7.5
	Total Part-time	15	15	15	15
	Total FTE	16.5	15.5	15.5	15
	General Fund - Full-time	92	86	83.5	82.5
	General Fund - Part-time	35	34	55	56
	General Fund - Total FTE	109.5	103	111	110.5
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
	Water Quality Inspector (Comm./Indust. Spec)	1	1	1	1
	Mechanic Operator Crewleader	1	1	1	1
	Mechanic Operator	15	15	14	14
	Maintenance Technician Operator	0	0	1	1
	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

DELTA TOWNSHIP

2013 PERSONNEL SCHEDULE

Cost Center	Position	Actual		Amended	Approved
		2010	2011	2012	2013
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	Building Inspector	0	0	0.5	0.5
	Storm Water Specialist/Construction Inspector	0	0	0.5	0.5
	<i>Utilities Maintenance Worker - PT</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>2</i>
	Total Full-time	23	23	24	24
	Total Part-time	1	1	1	2
	Total FTE	23.5	23.5	24.5	25
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	2	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
	Quality Control Supervisor	0.5	0.5	0.5	0.5
	<i>Utilities Maintenance Worker - PT</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
	Total Full-time	7	7	7	7
	Total Part-time	0	0	0	1
	Total FTE	7	7	7	7.5
	ALL FUNDS FULL-TIME	122.0	116.0	114.5	113.5
	ALL FUNDS PART-TIME	36	35	56	59
	ALL FUNDS TOTAL FTE	140	133.5	142.5	143

** Part-time figure increased to reflect LGRFA employees

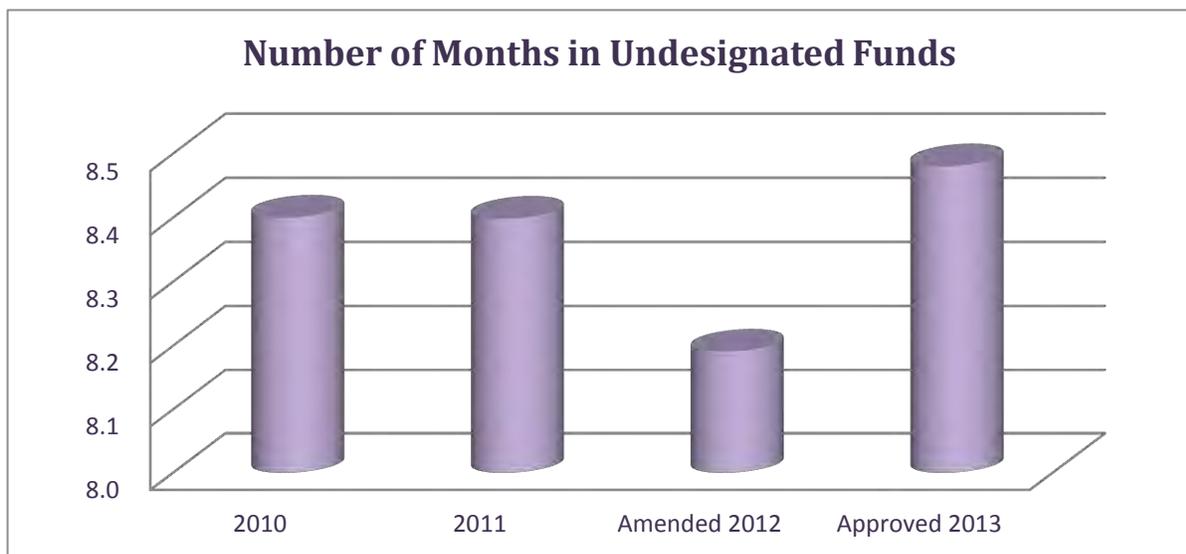
DELTA TOWNSHIP

CALCULATION OF SIX MONTH OPERATING POLICY:

	<u>2010</u>	<u>2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
TOTAL EXPENDITURES	15,571,477	15,913,683	16,178,950	15,427,749
Less: Capital Outlay/Transfers	(143,500)	(143,500)	(30,000)	(147,000)
Drain Improvements	(460,410)	(820,355)	(510,027)	(224,550)
Road Improvements	(746,880)	(701,433)	(771,500)	(473,100)
Ambulance Activity	(2,422,964)	(2,448,307)	(2,346,587)	(2,489,450)
TOTAL OPERATING	<u>11,797,723</u>	<u>11,800,088</u>	<u>12,520,836</u>	<u>12,093,649</u>
Six Months Operating Expenses	5,898,861	5,900,044	6,260,418	6,046,825
Projected Unassigned Fund Balance			8,165,895	8,236,709
<i>Actual # of Mos. in Unassigned</i>	8.4	8.4	8.2	8.5

CALCULATION FOR C.I.P.

10% of Expenditures	1,557,148	1,591,368	1,617,895	1,542,775
Actual/Proposed Expenditure	1,740,196	832,800	744,300	650,350
Over or (Under) Requirement	183,048	(758,568)	(873,595)	(892,425)



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 2013 budget. Major Governmental funds include the General Fund and Paramedic Fund.

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

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

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

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

Proprietary Funds (Enterprise/Internal Service Funds): The propriety fund category includes the Enterprise Funds. All propriety funds of the township have been appropriated in the 2013 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>12/31/2012 Est. Fund Balance</u>	<u>2013 Budgeted Revenue</u>	<u>2013 Budgeted Expenditures</u>	<u>2013 Est. Fund Balance</u>
GENERAL FUND					
101	Unassigned	8,165,895	15,498,563	15,427,749	8,236,709
101	Assigned/Restricted	5,705,917			5,705,917
SPECIAL REV. FUNDS					
210	Ambulance Fund	2,161,120	1,270,741	1,454,250	1,977,611
244	Economic Development Corp. Fund	117,548	1,300	15,000	103,848
	Total Special Revenue Funds	2,278,668	1,272,041	1,469,250	2,081,459
OTHER FUND TYPES					
404	Capital Projects Fund	1,757,618	159,000	-	1,916,618
301	General Debt Fund	34,647	399,875	399,875	34,647
Total Fund Balance - All Government Funds		17,942,745	17,329,479	17,296,874	17,975,350

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.

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 2013 budget.

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

To prepare the budget the following steps are taken:

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

DELTA TOWNSHIP

- Meetings of the Township Board are then scheduled to discuss items in the proposed budget.
- The final draft of the budget is then prepared and a public hearing set. The Township Board must formally adopt the proposed budget for the following year before the end of the current fiscal year. All required publications and a public hearing are scheduled accordingly.
- The Township adheres to the State of Michigan Charter Township Act; Act 359 as amended, and the State of Michigan Uniform Budgeting and Accounting Act; Public Act 2 of 1968 as amended.
- Upon adoption by the Township Board, the final adopted version of the budget is prepared with any changes made prior to or at adoption. The budget is then provided in digital format on the Township's intranet and is accessible to all departments for their use in the upcoming year.
- If at any time an adjustment or amendment is required to the current budget, a supplemental budget appropriation is presented to the Township Board for approval at a public Board meeting. All budget adjustments are completed with formal Township Board approval.

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

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

While the Township has spent a considerable amount of time on the 2013 Budget, we continue to review and project long term revenues and expenditures. The Township is committed to continue its long history of fiscal responsibility and balanced budgets. We have and will continue to fund future liabilities, such as OPEB, out of current budgets.

While this document contains a detailed projection of 2014, Management consistently looks out three to five years and uses these projections to help make current decisions.

DELTA TOWNSHIP

**BUDGET CALENDAR
FISCAL YEAR 2013**

DATE	ACTION
Thursday, July 12, 2012	Finance Director distributes instructions, worksheet, and reviews budget procedures with Department Directors.
Thursday, July 12 through Friday, August 3, 2012	Department Directors prepare departmental budget requests.
Monday, July 30, 2012 through Friday, August 24, 2012	Department directors meet with Jen Roberts to discuss and prepare written reports of measurable goals and objectives for 2013.
Monday, August 6, 2012 through Friday, August 24, 2012	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 Friday, August 31, 2012	Preliminary budget document is delivered to the Township Board.
Monday, September 17, 2012 and Monday, October 1, 2012	Staff reviews proposed budget document with Township Board.
No later than Friday, September 21, 2012	Tax levy for the 2012 winter tax roll is forwarded to Eaton County Clerk.
Monday, October 1, 2012	Township Board sets a public hearing for the FY 2013 budget proposal.
Monday, October 15, 2012	Township Board adopts FY 2013 budget.
Tuesday, January 1, 2013	New fiscal year begins.

DELTA TOWNSHIP

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

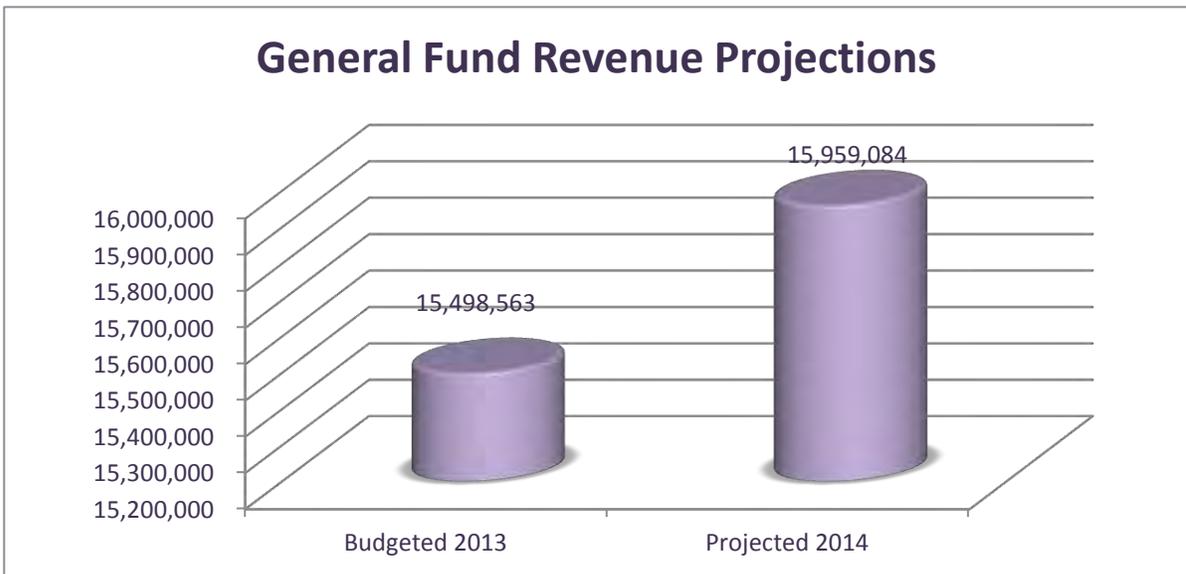
Revenues		
Acct #	Budgeted 2013	Projected 2014
404 Current Taxes - Real	5,448,000	5,393,520
410 Current Taxes - Personal	551,300	545,787
426 Other Tax Related Revenue	710,000	710,000
427 Mobile Home Space Tax	1,005	1,005
437 Industrial Facilities Tax	105,500	104,445
445 Penalties	22,000	22,000
447 Administration Fees	543,750	538,313
454 Drain Layers Licenses	9,000	9,000
456 Sign Permits	4,500	4,500
465 Cable TV Fees	478,000	485,000
468 Telecommunication Act Fees	13,500	13,500
475 Other Business/License Permit	5,000	5,000
477 Building Permits	175,000	190,000
478 Burial Permits	43,500	43,500
479 Heating/Air Conditioning Permits	55,000	58,000
480 Plumbing Permits	30,000	34,000
481 Sewer Permits	4,000	4,000
482 Storm Drain Permits	1,000	1,000
483 Electrical Permits	65,000	68,000
485 Permits - Miscellaneous	250	250
529 Grants - Other	28,000	28,000
569 State Grants	-	
574 State Revenue Sharing	2,386,377	2,434,105
580 Contributions-Other Local Units	379,200	385,000
607 Rental Registration	88,000	88,000
608 Rezoning Application Fees	6,000	6,000
614 Passport Fees	16,000	16,000
625 Fees-Other/Ambulance	1,010,000	1,020,000
625 Fees-Other/Ambulance/Resident	180,000	180,000
625 Ambulance - LGRFA	135,000	138,000
627 Photo Copying	300	300
628 Weed Cutting	5,000	5,000
629 Inspection Fees	10,000	10,000
641 Other Charges for Services Rendered	538,000	545,000

DELTA TOWNSHIP

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

Revenues

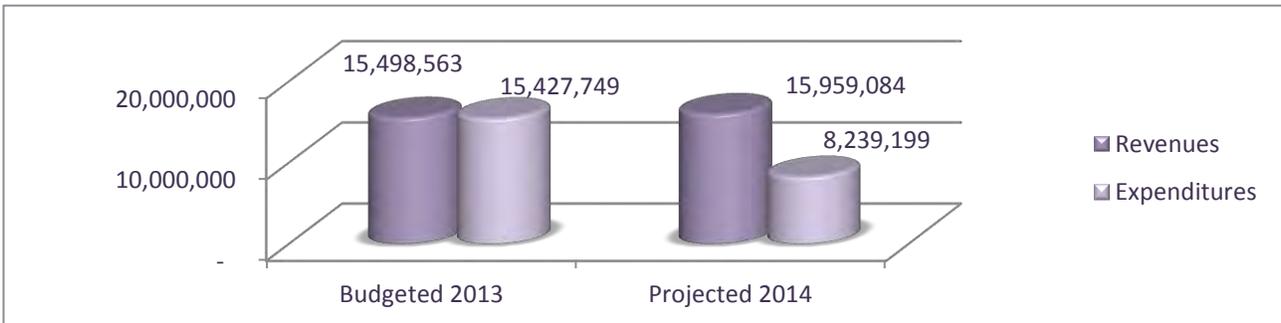
<u>Acct #</u>	<u>Budgeted 2013</u>	<u>Projected 2014</u>
643 Cemetery Lots	20,000	20,000
651 Use & Admission Fees	38,558	39,000
651 Youth Sports Fees	94,365	95,000
651 Adult Sports Fees	103,598	105,000
651 Aquatic Fees	88,330	88,330
651 Enrichment Center Fees	15,900	15,900
653 Recycling Fees	19,000	19,000
656 Ordinance Fines	76,000	80,000
665 Investment Income	165,000	180,000
667 Rents	51,140	51,140
672 Special Assessments	421,240	421,240
673 Sale of Fixed Assets	2,500	2,500
675 Contributions-Private	18,000	18,000
676 Reimbursements	33,200	33,200
694 Other Miscellaneous	4,000	4,000
699 Appropriations Transfers-IN	1,300,550	1,700,550
Totals	15,498,563	15,959,084



DELTA TOWNSHIP

GENERAL FUND 2 YEAR PROJECTION

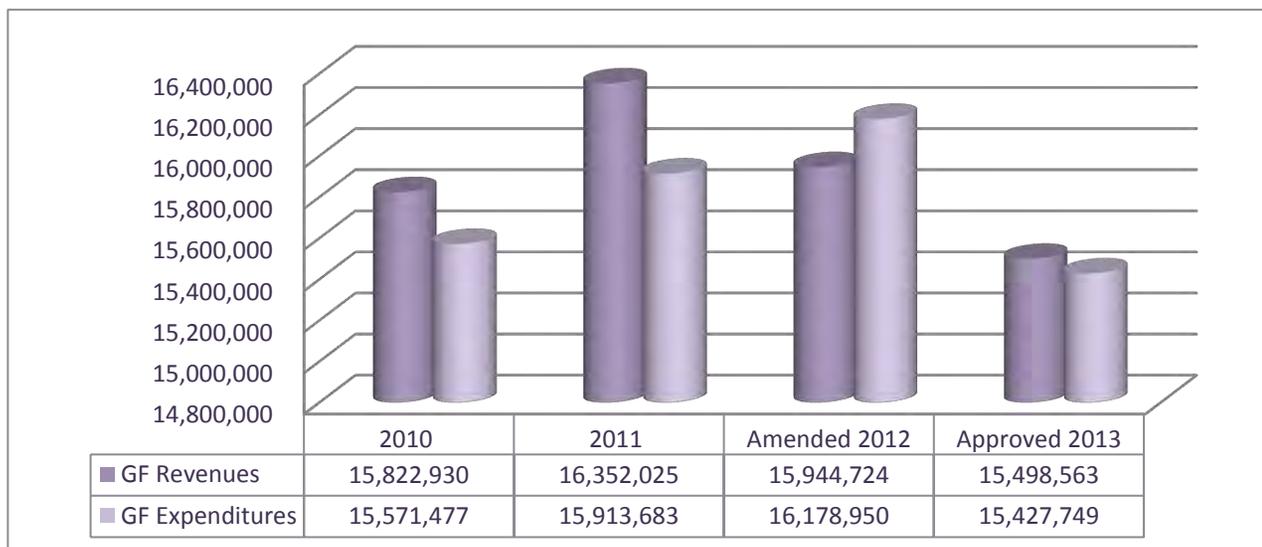
	Budgeted 2013	Projected 2014
<u>Revenue Summary</u>		
<i>Total Projected Revenue</i>	15,498,563	15,959,084
<u>Expenditures Summary - by Department</u>		
Trustees	89,364	89,364
Manager's Office	480,039	489,640
Clerk	429,018	437,598
Information Technology	236,496	241,226
Accounting/Treasurer	517,526	527,877
Assessing	497,780	507,736
Township Hall & Grounds	422,583	431,035
General Activity	707,600	721,752
Cemetery Activity	191,163	194,986
Police Activity	3,007,900	3,098,137
Fire	1,895,923	2,333,841
Fire - LGRFA	349,487	356,477
Emergency Operations Ctr.	14,100	14,382
Building	672,776	686,232
Public Works (Recycling)	67,135	68,478
Drains Activity	224,550	214,550
Roads Activity	473,100	475,000
Engineering Activity	361,531	368,762
Street Lighting Activity	480,440	480,440
Ambulance Activity	2,489,450	2,365,839
Planning	328,942	335,521
Parks & Recreation	1,253,892	1,278,970
EDC	89,954	91,753
Capital Improvement Transfer	147,000	147,000
<i>Total General Fund Expenditures</i>	15,427,749	15,956,594
Projected Unassigned Fund Balance	8,236,709	8,239,199



DELTA TOWNSHIP

**GENERAL FUND
2013 Budget Summary**

	Actual 2010	Actual 2011	Amended 2012	Approved 2013
<u>Revenue Summary</u>				
<i>Total General Fund Revenues</i>	15,822,930	16,352,025	15,944,724	15,498,563
<u>Expenditure Summary</u>				
Trustees	86,372	85,132	87,608	89,364
Manager's Office	436,683	431,264	466,209	480,039
Clerk	469,194	408,344	525,971	429,018
Information Technology	217,208	217,032	218,819	236,496
Accounting/Treasurer	578,820	511,070	561,265	517,526
Assessing	377,868	431,549	492,009	497,780
Township Hall & Grounds	481,299	338,542	410,200	422,583
General Activity	816,175	845,141	724,301	707,600
Cemetery Activity	213,609	216,460	237,550	191,163
Police Activity	2,915,888	2,950,527	3,092,488	3,007,900
Fire	1,620,991	1,942,724	1,881,934	1,895,923
Fire - LGRFA			464,292	349,487
Emergency Operations Ctr.	31,531	11,524	15,500	14,100
Building	770,205	814,341	676,266	672,776
Public Works (Recycling)	78,714	61,376	64,571	67,135
Drains Activity	460,410	820,355	510,027	224,550
Roads Activity	746,880	701,433	771,500	473,100
Engineering Activity	613,344	502,871	360,289	361,531
Street Lighting Activity	469,722	472,548	485,930	480,440
Ambulance Activity	2,422,964	2,448,307	2,346,587	2,489,450
Planning	331,976	356,258	369,764	328,942
Parks & Recreation	1,256,340	1,280,240	1,295,534	1,253,892
EDC	31,784	66,644	90,336	89,954
Capital Improvement Transfer	143,500		30,000	147,000
<i>Total General Fund Expenditures</i>	15,571,477	15,913,683	16,178,950	15,427,749



DELTA TOWNSHIP

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

Revenues				
Acct #	Actual	Actual	Amended	Approved
	2010	2011	Budget	Budget
	2010	2011	2012	2013
404 Current Taxes - Real	6,245,009	5,929,093	5,650,800	5,448,000
410 Current Taxes - Personal	527,608	534,282	563,100	551,300
426 Other Tax Related Revenue	799,215	705,775	622,130	710,000
427 Mobile Home Space Tax	1,783	1,200	1,224	1,005
437 Industrial Facilities Tax	119,427	112,087	110,200	105,500
445 Penalties	20,068	23,684	20,000	22,000
447 Administration Fees	583,952	562,088	557,700	543,750
454 Drain Layers Licenses	9,282	8,135	7,500	9,000
456 Sign Permits	4,985	4,490	4,500	4,500
465 Cable TV Fees	462,614	494,868	474,000	478,000
468 Telecommunication Act Fees	13,776	12,817	12,500	13,500
475 Other Business/License Permit	3,100	4,550	3,000	5,000
477 Building Permits	133,085	124,003	129,200	175,000
478 Burial Permits	54,185	54,865	48,000	43,500
479 Heating/Air Conditioning Permits	61,819	58,920	55,000	55,000
480 Plumbing Permits	34,065	26,823	30,000	30,000
481 Sewer Permits	5,675	3,450	4,000	4,000
482 Storm Drain Permits	1,850	550	1,000	1,000
483 Electrical Permits	58,930	68,341	56,000	65,000
485 Permits - Miscellaneous	120	90	250	250
529 Grants - Other	177,591	153,062	28,000	28,000
569 State Grants		240,476	180,000	
574 State Revenue Sharing	1,877,945	2,340,854	2,207,258	2,386,377
580 Contributions-Other Local Units	60,000	74,543	314,483	379,200
607 Rental Registration	90,160	94,218	88,000	88,000
608 Rezoning Application Fees	11,450	11,270	6,000	6,000
609 Z.B.A. Fees	600	950		
611 Building Board of Appeals		1,180		
614 Passport Fees	3,925	13,795	16,000	16,000
625 Fees-Other/Ambulance	1,027,652	1,112,395	1,014,000	1,010,000
625 Fees-Other/Ambulance/Resident	209,715	178,904	210,000	180,000
625 Ambulance - LGRFA			91,667	135,000
627 Photo Copying	304	421	200	300
628 Weed Cutting	4,974	8,007	6,000	5,000
629 Inspection Fees	12,749	8,516	10,000	10,000

DELTA TOWNSHIP

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

Revenues	Actual	Actual	Amended	Approved
Acct #	2010	2011	Budget	Budget
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
630 Design Fees	5,458	-	-	-
641 Other Charges for Services Rendered	590,556	531,235	531,000	538,000
643 Cemetery Lots	16,543	17,193	20,000	20,000
644 Printed Material	60		100	
651 Use & Admission Fees	271,382	284,477	304,855	38,558
651 Youth Sports Fees				94,365
651 Adult Sports Fees				103,598
651 Aquatic Fees				88,330
651 Enrichment Center Fees				15,900
653 Recycling Fees	18,216	19,112	18,500	19,000
656 Ordinance Fines	80,695	74,457	150,000	76,000
665 Investment Income	211,711	255,951	170,000	165,000
667 Rents	37,913	39,259	41,140	51,140
672 Special Assessments	418,537	422,464	426,630	421,240
673 Sale of Fixed Assets	7,546	12,745	2,500	2,500
675 Contributions-Private	19,862	20,725	18,000	18,000
675 Contributions-Combat Challenge	(106)	(1,172)	-	-
676 Reimbursements	47,423	101,631	1,200	33,200
694 Other Miscellaneous	259,412	430,702	2,000	4,000
694 Other Fire Revenue		1,400		
699 Appropriations Transfers-IN	1,220,109	1,173,142	1,737,087	1,300,550
Totals	<u>15,822,930</u>	<u>16,352,025</u>	<u>15,944,724</u>	<u>15,498,563</u>

Summary				
Taxes	7,693,042	7,282,437	6,947,454	6,815,805
Licenses/Permits	367,096	354,218	338,450	392,250
State Revenue Sharing	1,877,945	2,340,854	2,207,258	2,386,377
Fees & Charges	3,286,818	3,378,895	3,467,292	3,435,681
Interest	211,711	255,951	170,000	165,000
Other Charges for Service	654,481	605,779	845,483	917,200
Miscellaneous	511,728	958,170	231,700	85,700
Transfers-In	1,220,109	1,173,142	1,737,087	1,300,550
Total General Fund Revenues	<u>15,822,930</u>	<u>16,349,445</u>	<u>15,944,724</u>	<u>15,498,563</u>

**GENERAL FUND REVENUES
2013 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 44% of total General Fund revenues for 2013. 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 2013, the General Fund will levy 4.9287 mills on property with a taxable value of \$1,229,412,306 resulting in property tax revenue of \$6,059,400. 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 2013 from these agreements is \$710,000. This is based upon the taxable value of the properties associated with these agreements.

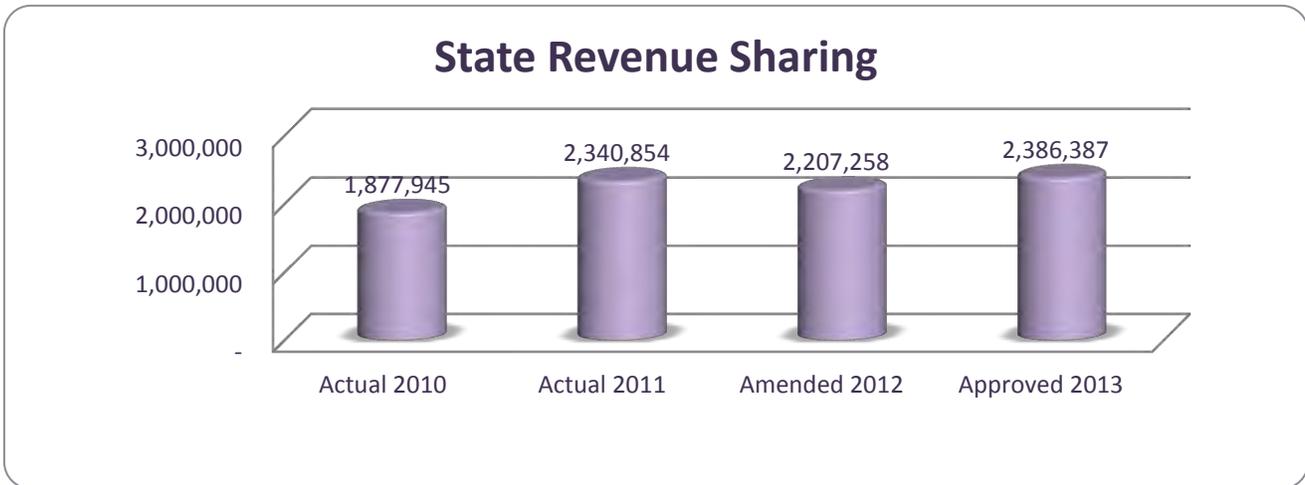


DELTA TOWNSHIP

GENERAL FUND REVENUES 2013 APPROVED BUDGET

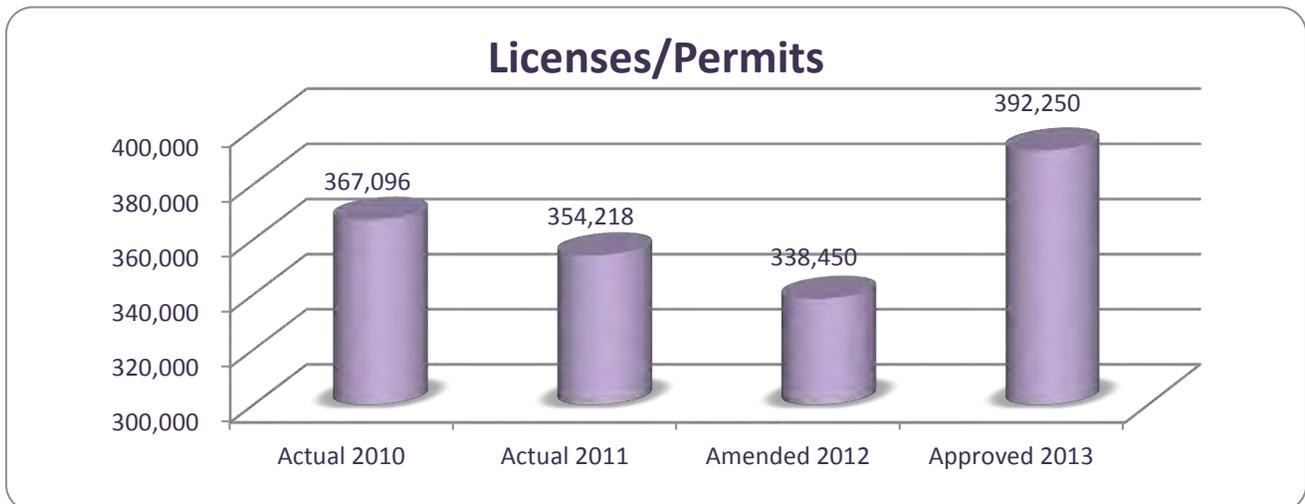
State Revenue Sharing

The State of Michigan's revenue sharing program requires the State to pay local units of government a "Constitutional" amount of revenue sharing each year. Based on improving economic conditions at the State level, Constitutional revenue is projected to increase for 2013.



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. These fees have significantly increased during 2012 due to increased economic activity. We expect this trend to continue for 2013.

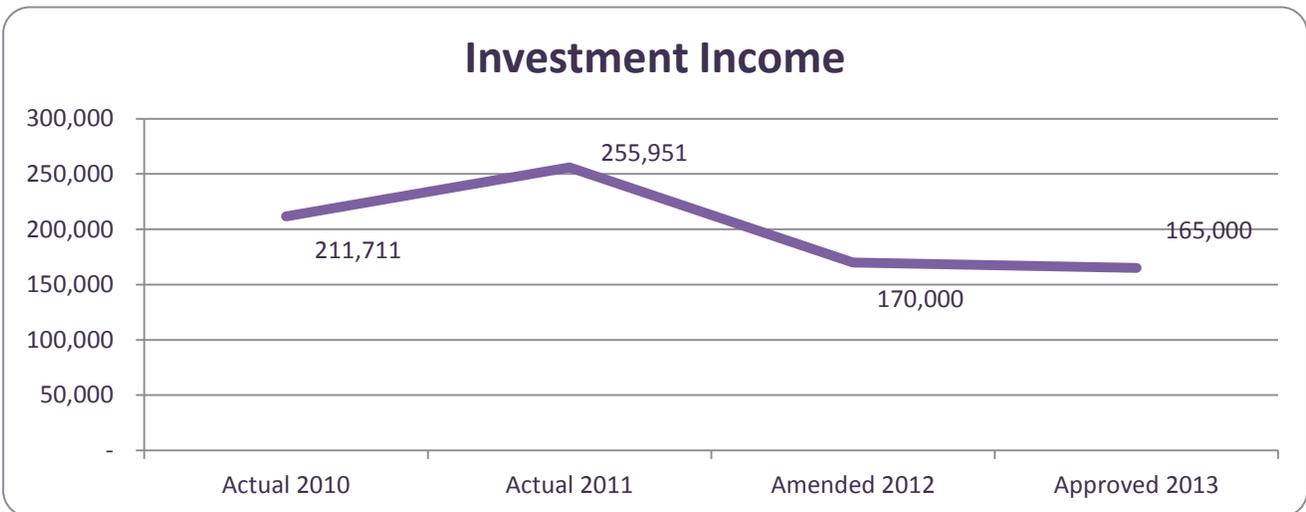


DELTA TOWNSHIP

GENERAL FUND REVENUES 2013 APPROVED BUDGET

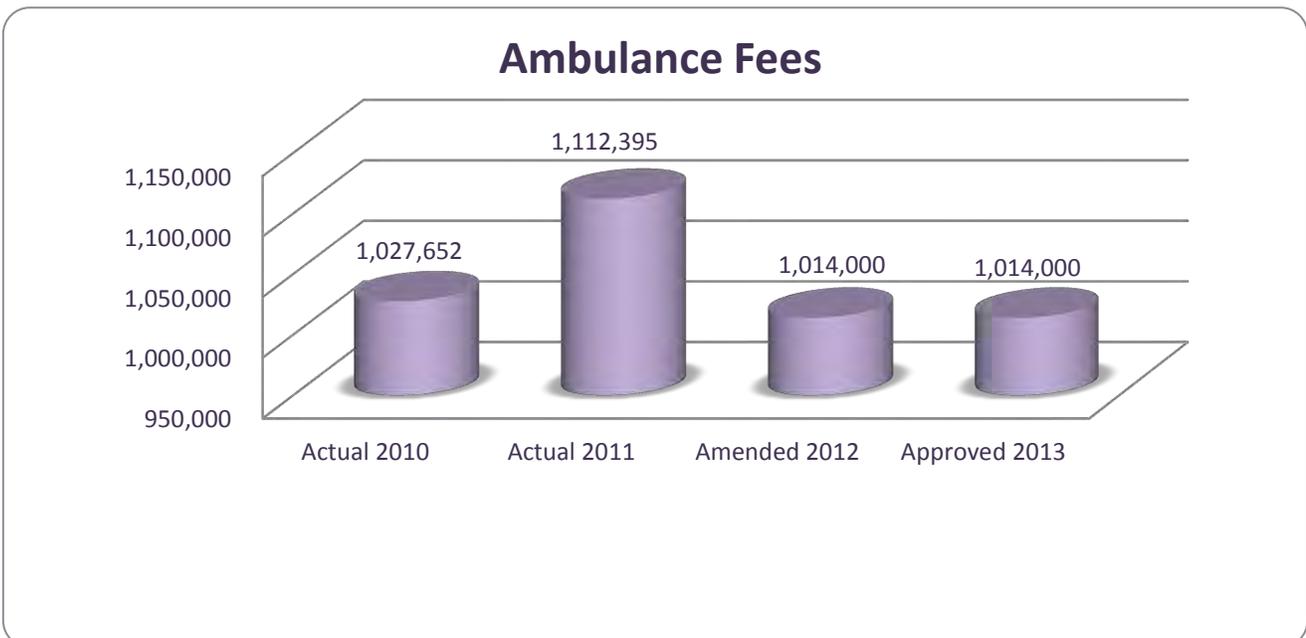
Investment Income

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

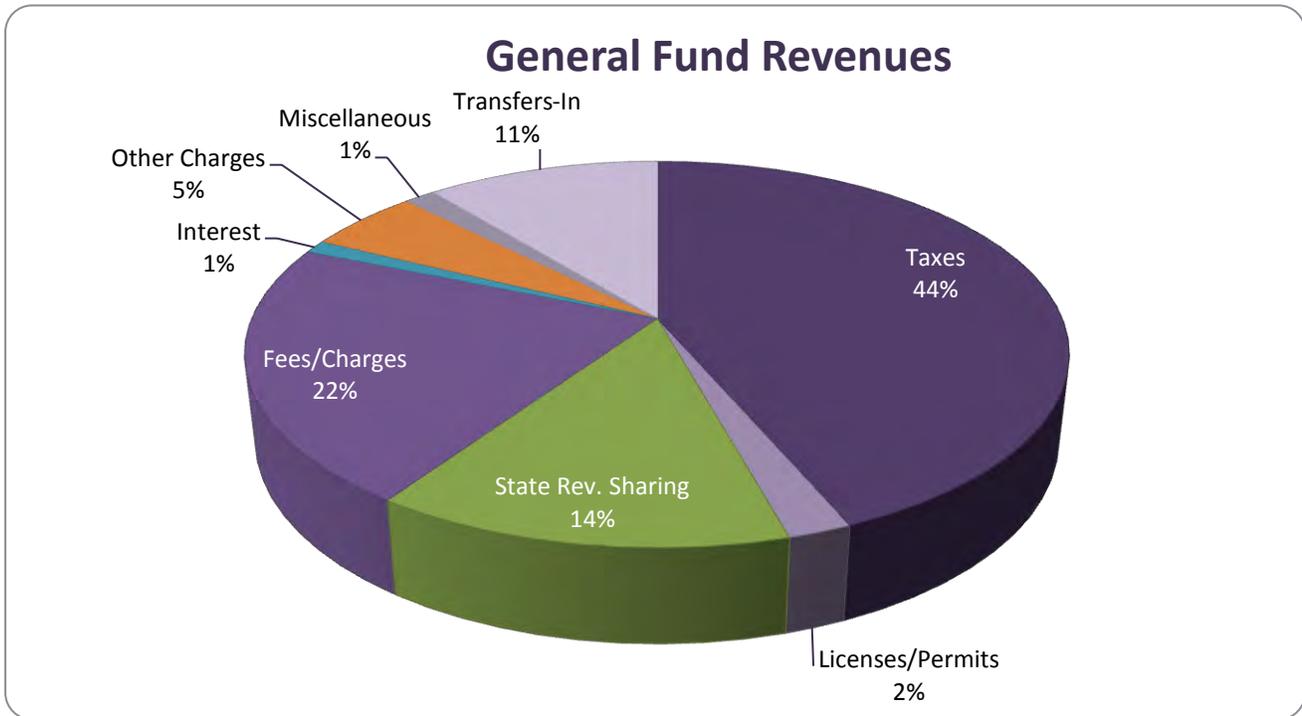
After experiencing a steady increase in ambulance runs from 2007-2009, the number of runs has leveled out for 2012. We expect this trend to continue and ambulance fees to remain flat for 2013.



**GENERAL FUND REVENUES
2013 APPROVED BUDGET**

Total General Fund Revenue

The proposed 2013 budget reflects an overall decrease in General Fund Revenue of 2.8%. This decrease follows the revenue trend of mild decreases over the last several years. For 2013, the decrease is due to fewer transfers from other funds.



Sources of General Fund Revenues by Percentage

DELTA TOWNSHIP

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

	Approved Budget
404 Current Taxes - Real 2012 taxable value x 4.9287 mills Includes 60k for MTT Refunds	5,448,000
410 Current Taxes - Personal 2012 taxable value x 4.9287	551,300
426 Other Tax Related Revenue 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.	710,000
427 Mobile Home Space Tax 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	1,005
437 Industrial Facilities Tax 2012 taxable value - real and personal for IFT tax rolls x 1/2 of the approved millage rate.	105,500
445 Penalties and Interest Penalties and interest received on delinquent taxes, figure is based upon historical trend.	22,000
447 Administration Fees The Township receives a 1% fee for collection of all taxes levied by the township, county and schools, etc.	543,750
454 Drain Layers Licenses All drain layers are required to pay an annual fee to operate in the township.	9,000

DELTA TOWNSHIP

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

	Approved Budget
<p>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.</p>	4,500
<p>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.</p>	478,000
Comcast	404,000
MI Bell	74,000
<p>468 Telecommunications Act Fees Permit fee required for telecommunication provider, State of MI Metro Act Funds, to use the public rights-of-way.</p>	13,500
<p>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.</p>	5,000
<p>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.</p>	175,000
<p>478 Burial Permits Permits are required for burial in the township's cemeteries.</p>	43,500
<p>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.</p>	55,000
<p>480 Plumbing Permits Permits are required to install plumbing in new construction. The fee varies according to size, type, and use of the structure.</p>	30,000

DELTA TOWNSHIP

**GENERAL FUND REVENUE
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.	65,000
485 Permits - Miscellaneous Uncategorized permits.	250
529 Grant Revenue Emergency Management Grant	28,000
574 State Revenue Sharing Revenue sharing received from the State of Michigan for sales tax, single business tax and income taxes.	2,386,377
580 Contributions - Other Local Units	379,200
Eaton County Resource Recovery	23,000
City of Grand Ledge Assessing Contract	47,200
LGRFA Agreement	309,000
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
614 Passport Fees	16,000

DELTA TOWNSHIP

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

	Approved Budget
625 Fees-Other/Ambulance Revenue received from non-resident ambulance billing.	1,010,000
625 Fees-Ambulance/Resident Resident insurance billing for ambulance services.	180,000
625 Ambulance - Looking Glass Regional Fire Authority Revenue received for ambulance services provided to LGRFA.	135,000
627 Photo Copying Charge for copies made by township personnel or FOIA charges.	300
628 Weed Cutting Per the Noxious Weed Ordinance, fees are charged if township personnel are required to mow vacant lots.	5,000
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.	538,000
Accounting charges to water & sewer	285,000
Administration fee charged to Water/Sewer Funds	200,000
Monument footings	7,000
Library reimbursement charges (Acctg, HR, P&R)	46,000
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
651 Use & Admission Fees	38,558
Classes	16,500
Picnic shelter reservations	13,000
Special events	9,058

DELTA TOWNSHIP

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

		Approved Budget
651 Youth Sports Fees		94,365
	Tennis programs	1,450
	Youth boys' baseball	4,650
	Youth girls' softball	3,820
	Youth golf program	1,050
	Youth T-ball	10,280
	Flag football	5,895
	Tri-County youth basketball	16,250
	Youth basketball	6,335
	Itty bitty kickers	2,800
	Youth soccer	23,285
	Soccer Camp	2,575
	Basketball Camp	3,975
	Youth athletic jerseys	12,000
651 Adult Sports Fees		103,598
	Adult kickball	6,150
	Adult volleyball	3,400
	Adult softball	83,628
	MASA	10,420
651 Aquatics Fees		88,330
	Aquatics	240
	Water aerobics cards	57,000
	Swim cards	7,750
	Swim lessons	23,340
652 Enrichment Center Fees		15,900
	Golf	400
	Cards	3,000
	Exercise	8,000
	Bingo	300
	Physical well-being	1,400
	Fundraiser	400
	Coffee	400
	Travel	2,000

DELTA TOWNSHIP

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

		<u>Approved Budget</u>
653 Recycling Fees		19,000
Certain materials accepted at the Recycling Center require fees.		
656 Ordinance Fees		76,000
Traffic tickets/Weighmaster tickets	74,000	
Overnight parking tickets	2,000	
665 Investment Income		165,000
Interest income on investment purchases made by the township. Estimated Interest Rate of 1.0%		
667 Rents		51,140
Community Center / Enrichment Center	40,000	
Farming leases	11,140	
672 Special Assessments		421,240
Street lighting special assessment revenue from Districts.		
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		33,200
School election reimbursement	32,000	
Dog license commission	1,200	
694 Other Revenue		4,000
Miscellaneous income received not otherwise noted,		

DELTA TOWNSHIP

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

	Approved Budget
including Greener Delta Donations	
699 Appropriation Transfers-In	1,300,550
Paramedic Fund Transfer	1,299,450
Cemetery Perpetual Care	1,100
	<hr/>
TOTALS	<u>15,498,563</u>

DELTA TOWNSHIP

SUMMARY OF TRANSFERS TO GENERAL FUND

Activity	Reason for Transfer	Transfer From	Amended 2012	Approved 2013
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.		
Sheriff's Department	Weigh master Vehicle	C.P.		
Parks & Recreation	Replacement Mowers	C.P.	12,000	
Parks & Recreation	Replace Department Vehicles	C.P.		
Clerk's Office	Precinct Computers	C.P.		
Total Capital Projects Transfer to General Fund			12,000	-
Reimbursement for Ambulance Activity Expenses		Ambulance	1,122,587	1,299,450
Cemetery Perpetual Care Interest		Cemetery P/C	1,500	1,100
Reserved Fund Balance Transfer			601,000	-
TOTAL TRANSFERS TO GENERAL FUND			1,737,087	1,300,550

DELTA TOWNSHIP

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

Expenditures

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	5,252,585	5,187,895	5,351,883	5,087,385
703 Salaries & Wages - Temporary	312,728	349,796	388,260	512,425
704 Salaries & Wages - Overtime	196,034	158,000	147,500	149,500
706 Salaries & Wages - Longevity	111,549	109,438	105,524	105,871
710 Fees & Per Diem	10,350	13,800	4,500	11,950
715 F.I.C.A.	444,563	436,890	423,251	437,785
717 Workers' Compensation	109,317	122,698	98,179	107,474
719 Health Insurance	1,165,490	1,550,180	1,380,675	1,365,637
720 Life, Dental & Disability Ins.	139,917	144,586	144,283	160,174
721 Retirement	611,182	582,011	554,848	564,547
723 Food Allowance	18,293	19,569	18,150	19,569
724 Uniform Allowance	14,369	17,100	15,200	18,700
728 Office Supplies	40,781	44,700	38,900	33,000
729 Photo Copies	14,656	16,450	16,450	14,450
730 Postage	64,288	65,250	73,600	72,300
731 Publications	2,439	8,900	8,550	8,250
740 Operating Supplies	103,626	271,285	117,615	132,567
740.009 MI Energy Efficiency Grant	92,195	-	-	
740.010 Greener Delta	40,297	-	-	
742 Election Supplies	11,138		12,000	16,000
743 Chemicals	1,790	1,500	1,500	1,500
759 Tools	895	1,750	1,750	1,750
760 Medical Supplies	36,761	45,000	45,000	52,500
776 Building Maintenance Supplies	32,883	52,500	46,000	46,000
778 Equipment Maintenance Supplies	34,193	43,900	35,600	33,600
780 Ground Maintenance Supplies	33,472	44,500	38,000	46,500
803 Audit Fees	11,800	13,000	12,000	11,500
806 Contractual Services - Other	387,756	493,635	610,339	484,226
807 Police Services	2,845,215	2,899,264	3,007,188	2,905,400
808 Legal Fees	103,183	125,000	80,000	75,000

DELTA TOWNSHIP

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

Expenditures

<u>Acct #</u>	<u>Actual</u> <u>2010</u>	<u>Actual</u> <u>2011</u>	<u>Amended</u> <u>2012</u>	<u>Approved</u> <u>2013</u>
815.010 Ambulance Fees-Res.	209,715	210,000	210,000	180,000
851 Radio Maintenance	36,271	27,500	16,300	17,300
852 Telephone	44,457	55,150	51,160	56,910
854 Telephone Maintenance	296	2,000	1,000	1,000
861 Mileage	5,724	7,850	7,250	7,050
862 Gasoline & Diesel	76,714	76,800	86,500	99,600
863 Vehicle Maintenance	121,682	107,500	86,000	84,500
881 Promotion-Fire Prevention	2,856	7,000	5,000	6,000
901 Advertising	40,446	33,000	40,000	35,000
903 Printing	26,546	45,100	43,600	41,600
911 Fleet Insurance	38,108	38,163	37,563	35,104
912 Liability Insurance	36,654	47,600	47,300	43,500
921 Electricity	101,754	103,600	111,900	115,400
922 Heat	59,142	77,300	70,300	70,300
923 Sewer & Water	15,414	14,600	15,600	15,600
924 Street Lighting	60,650	58,200	59,300	59,200
924.xxx Street Lighting Districts - Summary	409,072	422,464	426,630	421,240
925 Recycling	42,777	34,000	33,500	33,500
931 R&M Services - Building	76,142	85,900	72,900	74,000
933 R&M Services - Equipment	22,242	24,150	22,350	19,200
934 R&M Services - Other	268,442	546,173	692,427	412,050
942 Rentals - Equipment	1,264	2,700	2,700	2,700
943 Rentals - Hydrants	134,820	137,500	135,000	136,000
957 Education & Training	27,676	32,400	29,360	36,700
958 Recording Costs	397	1,500	900	900
959 Membership & Dues	93,946	78,790	75,850	82,665
960 Meetings, Conferences, Seminars	25,093	29,625	34,215	39,520
962 Contributions	10,942	20,500	20,500	20,500
963 Miscellaneous - Other	402	300	5,300	7,800

DELTA TOWNSHIP

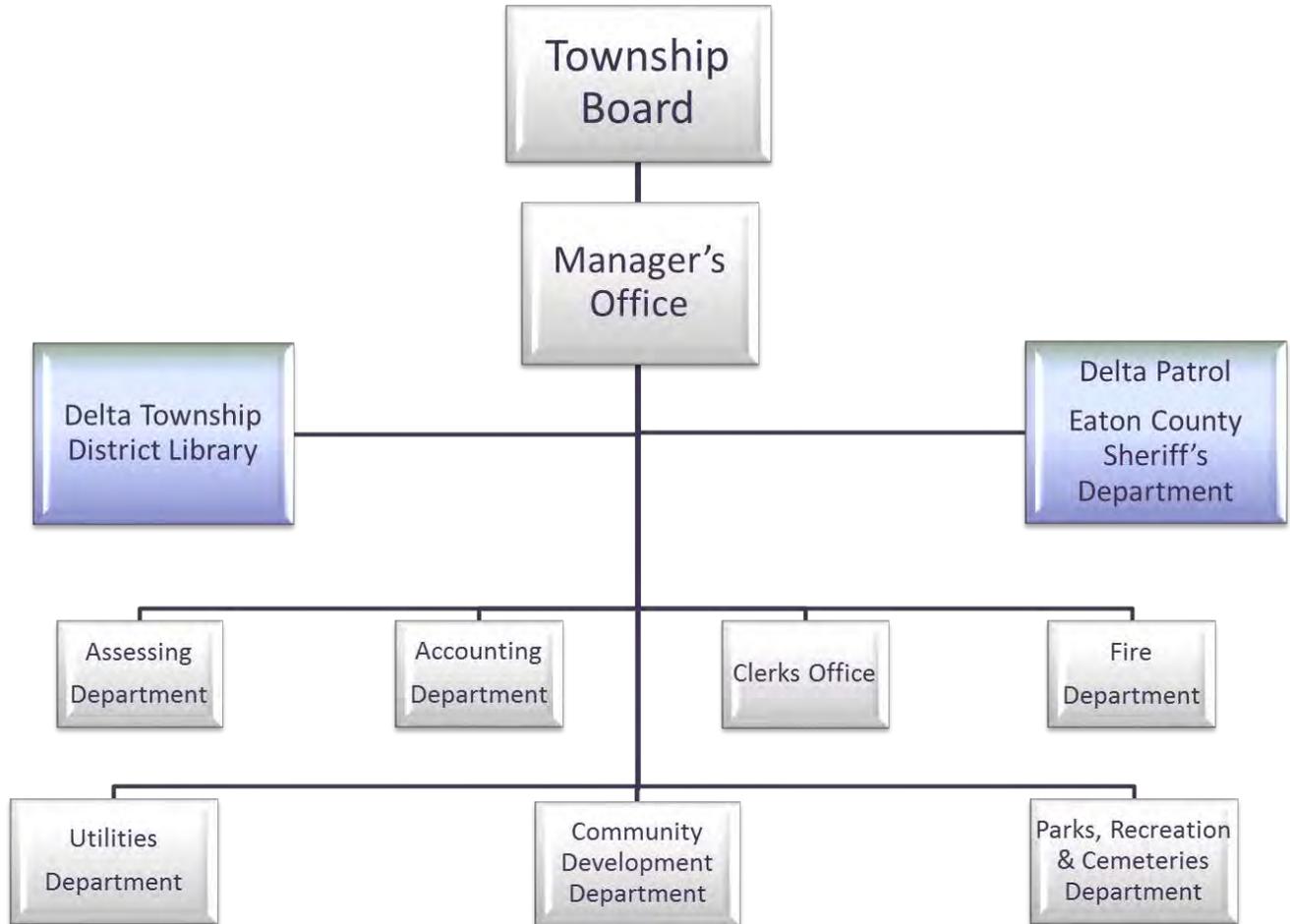
GENERAL FUND EXPENDITURES
Detail of Fund Expenditures - All Departments
Fiscal Years Ending December 31

Expenditures

<u>Acct #</u>	<u>Actual</u> <u>2010</u>	<u>Actual</u> <u>2011</u>	<u>Amended</u> <u>2012</u>	<u>Approved</u> <u>2013</u>
964 Refunds & Rebates	84,015	50,000	50,000	
970 Capital Outlay	1,110,574	832,800	881,800	650,350
970.011 Eastbury Extension to Canal		375,996		
999 Appropriations-Transfers Out	143,500	143,500	30,000	147,000
Totals	<u>15,571,478</u>	<u>16,548,258</u>	<u>16,178,950</u>	<u>15,427,749</u>

Summary				
Personnel Services	8,372,008	8,674,863	8,617,053	8,522,317
Supplies	600,899	689,935	541,965	584,517
Services	5,039,005	5,554,586	5,833,844	5,286,076
Insurance	74,762	85,763	84,863	78,604
Education & Training	146,715	140,815	139,425	158,885
Capital Outlay	1,110,574	1,208,796	881,800	650,350
Refunds and Other	84,015	50,000	50,000	-
Transfers Out	143,500	143,500	30,000	147,000
Total General Fund Expenditures	<u>15,571,478</u>	<u>16,548,258</u>	<u>16,178,950</u>	<u>15,427,749</u>

TOWNSHIP BOARD FY 2013 BUDGET

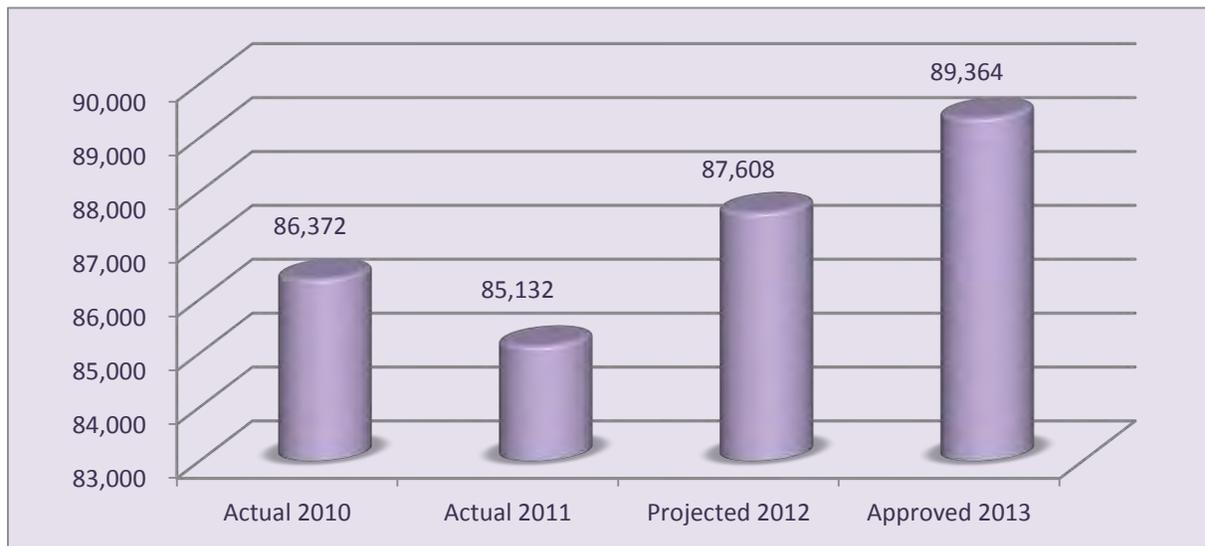


DELTA TOWNSHIP

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.

Budget History



Goals

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

2013 Objectives

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

DELTA TOWNSHIP

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

	<u>Approved 2013</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.	64,175
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	5,460
861 Auto Allowance/Mileage Mileage reimbursement to Board members when Township vehicle not available for use.	200
960 Meetings, Conferences & Seminars	1,500
TOTAL	<u><u>89,364</u></u>

DELTA TOWNSHIP

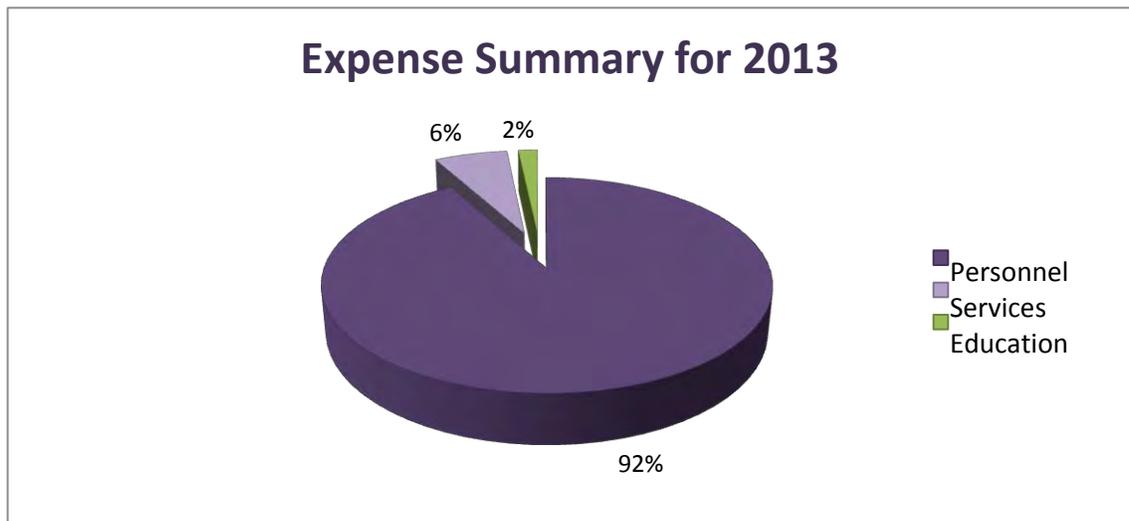
**TOWNSHIP BOARD ACTIVITY GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending December 31:

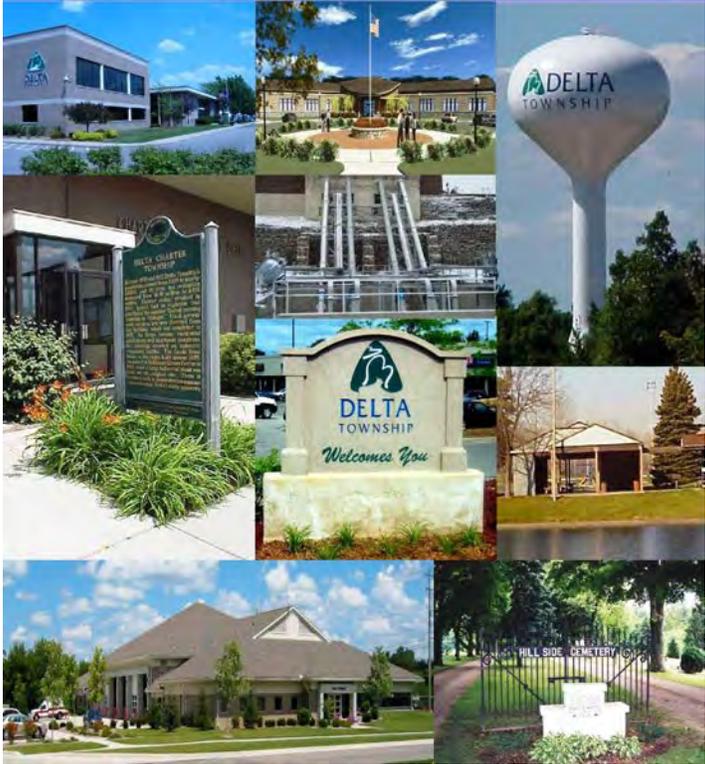
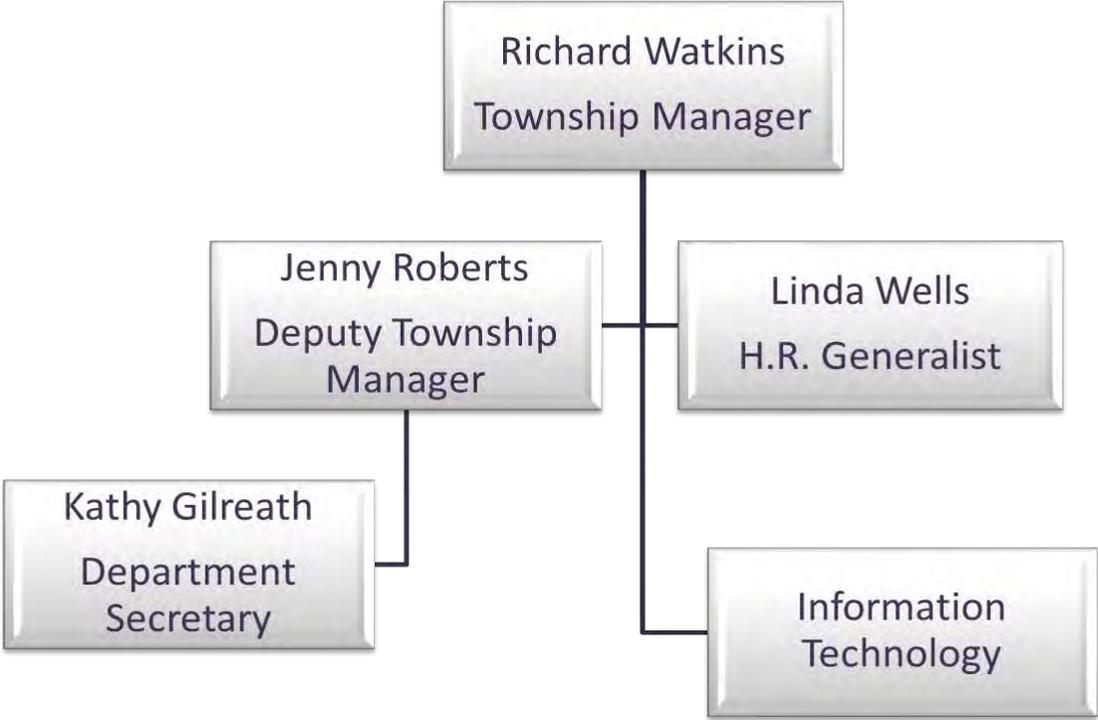
Township Board Activity - 101

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	64,385	64,353	64,179	64,175
715 F.I.C.A.	4,925	4,923	4,909	4,909
717 Worker's Comp. Insurance	135	121	98	98
721 Pension	13,022	13,022	13,022	13,022
852 Telephone/Internet	2,650	2,582	3,200	5,460
861 Mileage	-	-	200	200
960 Meetings, Conf. & Seminars	1,255	131	2,000	1,500
Total Trustees Activity	86,372	85,132	87,608	89,364
<i>Total FTEs</i>	2.5	2.5	2.5	2.5

Summary				
Personnel Services	82,467	82,419	82,208	82,204
Services	2,650	2,582	3,400	5,660
Education & Training	1,255	131	2,000	1,500
Total Trustees Activity	86,372	85,132	87,608	89,364



MANAGER'S OFFICE FY 2013 BUDGET



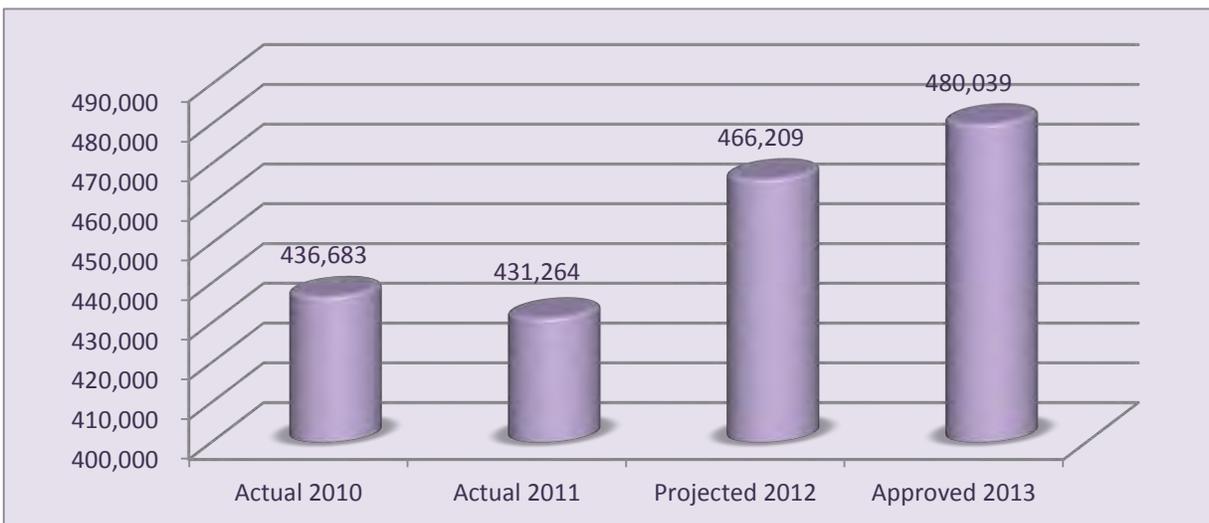
MANAGER’S OFFICE

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

Goals

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

Manager’s Office Budget History



DELTA TOWNSHIP

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.

2013 Performance Objectives:

- Reduce workers' compensation injuries and thereby reduce the number of days lost due to injuries.
- Increase overall training hours per FTE in the areas of skill set, customer service, and certification.
- Improve the quality of all departments' performance measurement indicators by including more outcome, success, and efficiency indicators, and reducing the number of routine output indicators.
- 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.
- Continue active participation in local and regional business groups and economic development entities.
- Actively utilize the Township's website and GIS economic development section to actively market the Township's available properties and benefits.

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Applications Reviewed and Processed	*	*	384	Varies
Employees Hired (Full-Time/Part-Time)	*	*	8 FT/32 PT	5 FT/10 PT
Total FTE's per 1,000 Residents	*	*	0.004813	0.004813
Number of on-the-job injuries	12	8	14	0
Number of days lost due to injuries	40	0	99	0
Training hours per FTE	16	23.83	18	20
Number of participants in the flexible spending plan	72	70	25	25
Number of participants in the health savings plan	0	0	83	80
Number of FT employees waiving health insurance coverage	10	10	22	25
Full-time employees turnover rate (excluding retirements)	2%	0%	0%	0%
Number of FT employees hired	4	2	2	0
Percentage of minorities in the work force	7%	8%	8%	8%
Board Agenda Packets	33	17	36	36
Manager's Newsletter	48	24	50	52
Delta Township magazines/brochures	8	8	8	8
Percentage of operation costs to General Fund total budget	3.0%	2.9%	3.0%	3.1%

*Not previously reported.

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	310,701
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	9,122
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.	24,466
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	463
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	43,642
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,385
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.	39,600
728 Office Supplies	1,500

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
729	Photo Copies	4,000
730	Postage	2,000
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	2,640
	Internet	600
	Cell phone	2,040
861	Auto Allowance/Mileage	5,000
	Automobile allowance pursuant to existing employment contract.	
	Township Manager auto allowance	4,800
	Other travel	200
903	Printing	1,000
957	Education & Training	1,500

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
959	Membership & Dues	2,720
	ICMA	1,500
	MLGMA	220
	IPMA & SHR	500
	Other	500
960	Meetings, Conferences & Seminars	8,500
	ICMA	2,500
	MML	1,000
	MLGMA	3,000
	Wellness In the Workplace Conference	500
	Other	1,500
970	Capital Outlay	2,500
	Computer replacement during FY 2013.	
TOTAL		<u><u>480,039</u></u>

DELTA TOWNSHIP

MANAGER'S OFFICE GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

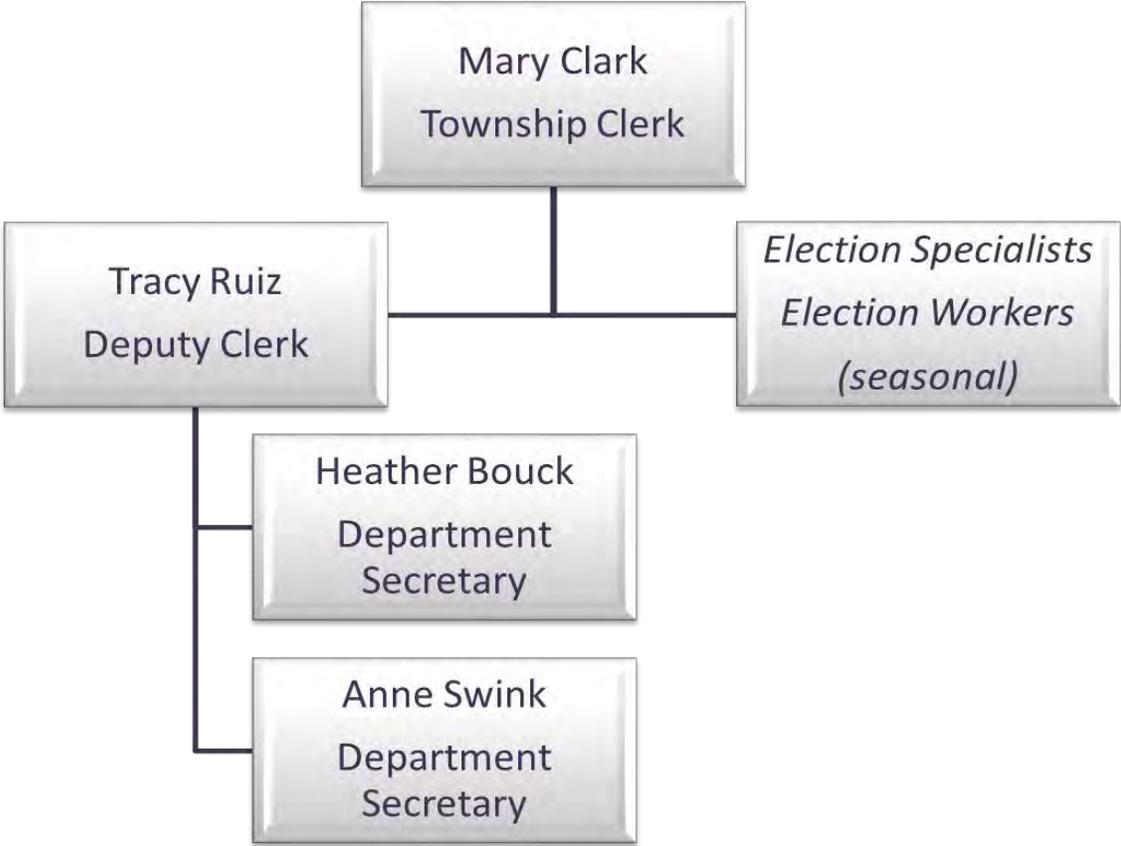
Manager's Office - 172

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	291,270	292,563	303,147	310,701
703 Salaries & Wages - Temporary	6,483	-	-	
706 Salaries & Wages - Longevity	7,468	8,207	8,483	9,122
715 F.I.C.A.	22,272	21,904	23,840	24,466
717 Worker's Comp. Insurance	631	559	436	463
719 Health Insurance	31,419	45,090	42,197	43,642
720 Life, Dental & LTD Insurance	5,747	6,223	6,420	7,385
721 Pension	35,768	37,141	38,666	39,600
728 Office Supplies	1,285	511	2,500	1,500
729 Photo Copies	3,460	3,661	4,000	4,000
730 Postage	1,520	654	1,500	2,000
731 Publications	619	282	1,800	1,800
740 Operating Supplies	967	537	1,500	1,500
806 Contractual Services	6,311	-	10,000	10,000
852 Telephone	2,119	2,044	2,100	2,640
861 Auto Allowance/Mileage	4,980	5,290	5,000	5,000
903 Printing	-	-	500	1,000
957 Education & Training	430	1,111	1,500	1,500
959 Memberships & Dues	2,540	2,175	2,120	2,720
960 Meetings, Conf. & Seminars	6,146	3,314	8,000	8,500
970 Capital Outlay	5,248		2,500	2,500
Total Manager's Office	<u>436,683</u>	<u>431,264</u>	<u>466,209</u>	<u>480,039</u>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

Summary				
Personnel Services	401,058	411,686	423,189	435,379
Supplies	7,851	5,644	11,300	10,800
Services	13,410	7,334	17,600	18,640
Insurance				-
Education & Training	9,116	6,600	11,620	12,720
Capital Outlay	5,248	-	2,500	2,500
Total Manager's Office	<u>436,683</u>	<u>431,264</u>	<u>466,209</u>	<u>480,039</u>



CLERK'S OFFICE FY 2013 BUDGET



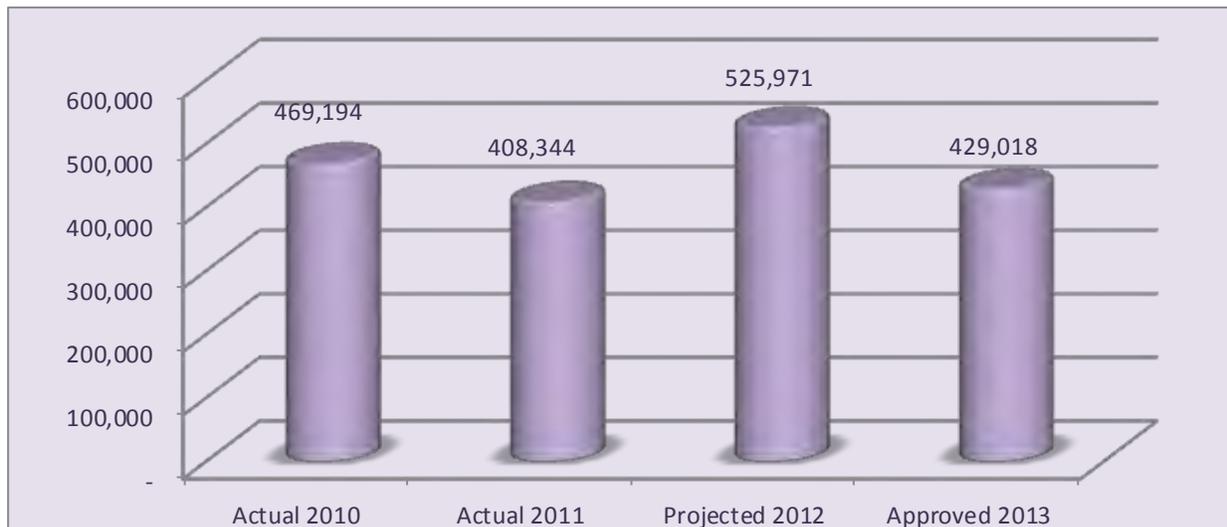
CLERK'S OFFICE

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.

Goals

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

Clerk's Office Budget History



2013 Performance Objectives

1. To review payroll process.
2. To begin cross training and advancing skill development among staff.
3. To reorganize office configuration to enhance efficiencies.

DELTA TOWNSHIP

4. To scan and index all Township Board minutes and resolutions, as well as all other relevant documents into a searchable database for improved efficiencies, and according to Delta Township’s retention schedule.

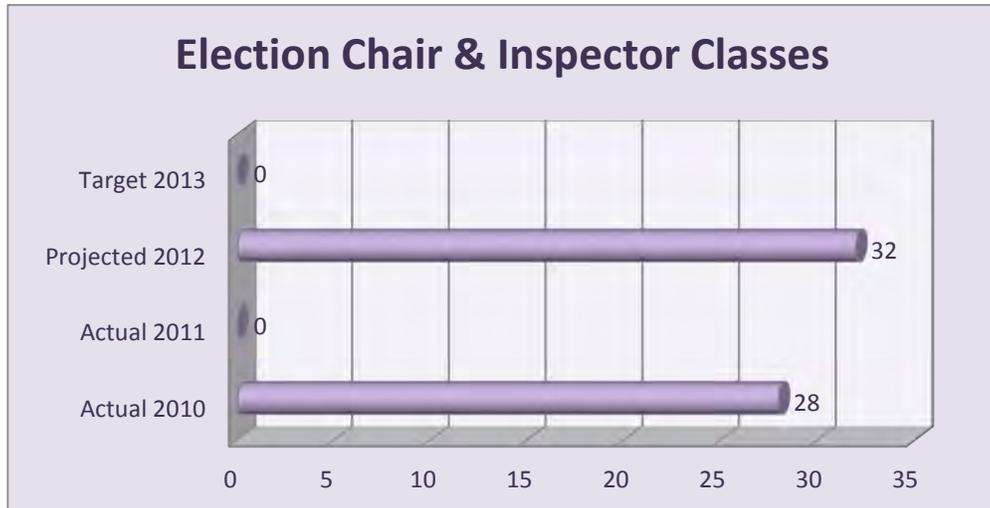
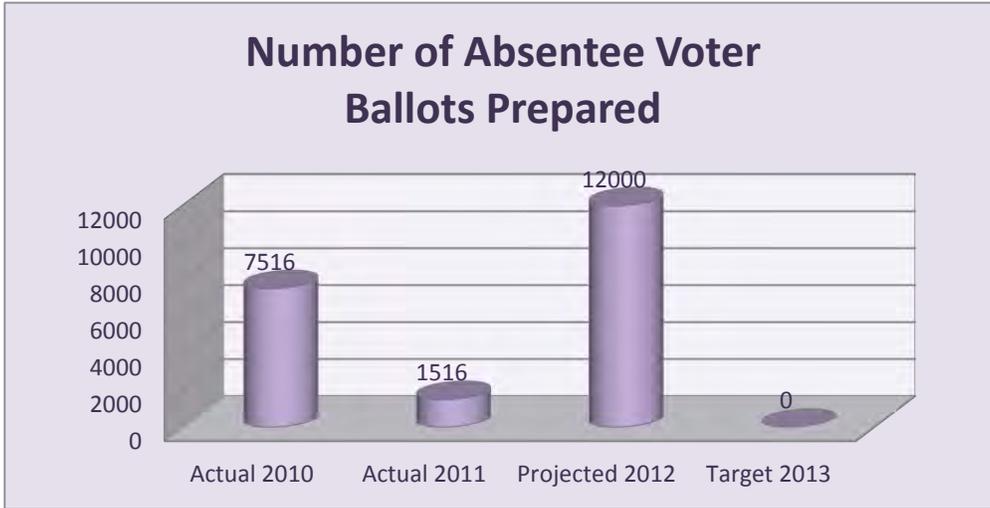
Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Township Board Minutes and Resolutions Scanned & Indexed	114	19 Meetings 104 Resolutions	36 Meetings 200 Resolutions	36 Meetings 200 Resolutions
*Licenses Issued (Vendor, Coin-operated, Amusement, Entertainment, etc.)	7	5	8	10
Elections Conducted	2	0	3	0
New Voter Registrations/Changes Processed & Cancellations	6,317	3,326	9,000	5,500
Absentee Voter Ballots Prepared	7,509	0	12,000	0
**Number of Registered Voters	23,952	23,690	24,000	24,500
***Election Chairman & Inspector Classes	28	0	32	0
Total Voters Per Year/All Elections	21,042	0	28,000	0
Election Inspector Costs	\$47,119	0	55,000	0
Election Inspector Cost per Election	\$23,559	0	25,000	0
Board/Commission Applications Processed			19	21
Passports Processed	N/A	514		540
Percentage of operation costs to General Fund total budget	3.1%	2.7%	3.4%	2.8%

* 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**

	Approved 2013
702 Salaries & Wages - Regular	214,847
703 Salaries & Wages - Temporary	700
704 Salaries & Wages - Overtime Overtime will be required by staff during all 3 anticipated 2012 elections.	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.	2,495
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.	16,936
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	323
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	39,423
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	7,688

DELTA TOWNSHIP

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

		<u>Approved 2013</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.	27,856
728	Office Supplies	5,500
729	Photo Copies	1,600
730	Postage	20,000
731	Publications Includes the purchase of publications used in the performance of department responsibilities.	200
742	Election Supplies	16,000
806	Contractual Services Election Workers for 1 Election in FY 2013.	18,000
852	Telephone	500
861	Auto Allowance/Mileage	200
901	Advertising The amount budgeted covers all Township publications of ordinances, public hearing notices, synopses and election advertising and other as required.	35,000

DELTA TOWNSHIP

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

		Approved 2013
933	Repair & Maintenance Services - Equipment ESS - Support Contract	1,850
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	14,000
	Printer replacement	1,000
	Electronic poll book replacement	10,000
	Office reconfiguration	3,000
TOTAL		429,018

DELTA TOWNSHIP

CLERK'S GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Clerk's Office - 215

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	212,119	211,101	213,454	214,847
703 Salaries & Wages - Temporary	2,573	668	7,000	700
704 Salaries & Wages - OT	9,987	2,072	22,000	2,000
706 Salaries & Wages - Longevity	2,422	2,422	2,470	2,495
710 Fees & Per Diem	300	-	-	
715 F.I.C.A.	17,097	16,496	17,054	16,936
717 Worker's Comp. Insurance	528	423	327	323
719 Health Insurance	30,367	39,635	36,068	39,423
720 Life, Dental & LTD Insurance	6,978	7,525	7,516	7,688
721 Pension	31,275	27,113	27,682	27,856
728 Office Supplies	14,496	5,151	10,000	5,500
729 Photo Copies	3,449	1,527	3,500	1,600
730 Postage	18,644	21,875	25,000	20,000
731 Publications	451	584	500	200
740 Operating Supplies	4,845	231	-	
742 Election Supplies	11,138	16,281	12,000	16,000
806 Contractual Services	55,528	18,133	83,600	18,000
852 Telephone	1,711	1,386	1,900	500
861 Mileage	358	19	500	200
901 Advertising	40,446	32,077	40,000	35,000
903 Printing	-	-	2,500	
933 R & M Services - Equipment	1,030	-	3,000	1,850
957 Education & Training	575	654	1,000	1,000
958 Recording Costs	383	242	400	400
959 Memberships & Dues	385	655	500	500
960 Meeting, Conf. & Seminars	1,981	448	2,000	2,000
970 Capital Outlay	128	1,627	6,000	14,000
Total Clerk's Office	<u>469,194</u>	<u>408,344</u>	<u>525,971</u>	<u>429,018</u>
<i>Total FTEs</i>	4.0	4.0	4.0	4.0

Summary				
Personnel Services	313,646	307,454	333,571	312,268
Supplies	53,023	45,649	51,000	43,300
Services	99,073	51,615	131,500	55,550
Education & Training	3,324	1,999	3,900	3,900
Capital Outlay	128	1,627	6,000	14,000
Total Clerk's Office	<u>469,194</u>	<u>408,344</u>	<u>525,971</u>	<u>429,018</u>

INFORMATION TECHNOLOGY FY 2013 BUDGET

David Marquette
IT/GIS Administrator

Erica Gupton
IT/GIS Systems Engineer



INFORMATION TECHNOLOGY

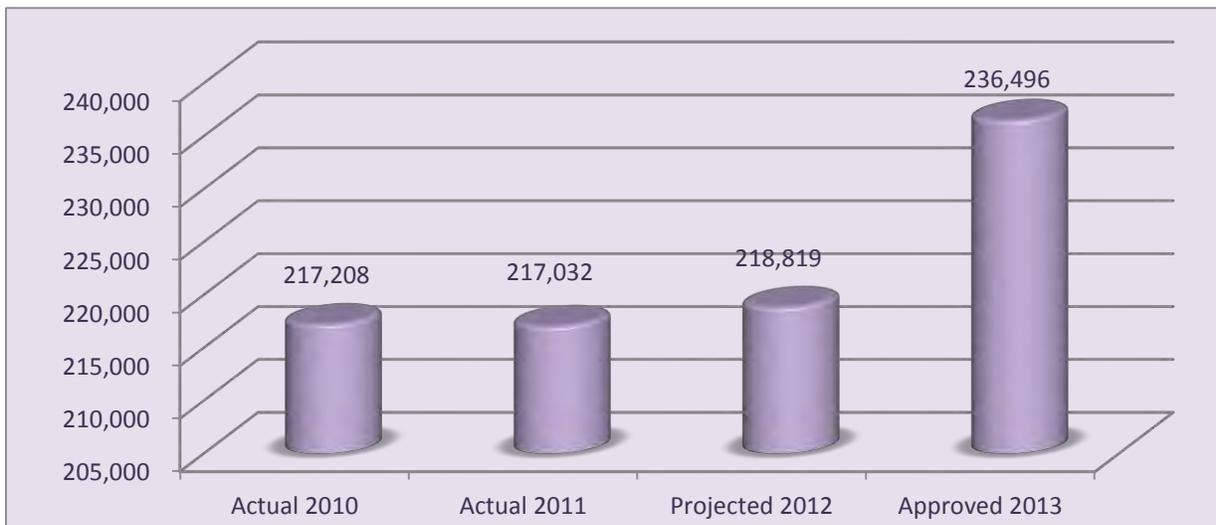
It is the responsibility of the Information Technology Department (IT) to maintain and provide improvements and/or upgrades to the evolving network of computers, servers, communications, and software. The IT department is involved with such issues as increased access to information and services, long-term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

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

Goals

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

Budget History



2013 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.
2. Continue to increase the overall efficiency of the Township by utilizing the Township Digital Document Management System.
3. Further Thin Client installations throughout the township.

DELTA TOWNSHIP

Output Indicators	2010	2011	Projected 2012	Target 2013
Number of hits on township website	162,839	170,980	188,078	197,482
Number of hits on GIS website	15,000	13,447	14,792	15,532
Number of documents scanned	19,200	17,280	18,080	18,984
Number of scanned pages	113,500	102,150	110,365	115,883

Performance Indicators/Efficiencies	2012*	2013*
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	250	700
Computer workstations & laptops supported	135	135
Physical servers supported	6	6
Virtual servers supported	16	16
Virtual desktops supported	12	4
Firewalls supported	3	3
Staff hours spent supporting elections	25	25
Percent of Help Desk calls resolved within 8 hours	90%	95%
Percent of network down time	0.002%	0.002%

*Estimates



DELTA TOWNSHIP

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

		<u>Approved 2013</u>
702	Salaries & Wages - Regular	115,484
706	Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	2,506
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.	9,026
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.	18,462
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	2,998
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.	13,956
740	Operating Supplies Charges for supplies that cannot logically be assigned as office supplies.	5,000
806	Contractual Services Annual software licenses.	33,000

DELTA TOWNSHIP

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

			<u>Approved 2013</u>
	Comcast Internet	2,400	
	Corecom Domain	300	
	General Code-Laserfiche	3,650	
	ESRI	8,000	
	GSA-.gov website domain	150	
	Microsoft licenses	10,000	
	Server Licenses	3,500	
	Other	5,000	
852	Telephone		1,700
	Internet	500	
	Cell phone	1,200	
959	Membership & Dues		200
960	Meetings, Conferences & Seminars		4,000
	GIS national conference	2,000	
	Other	2,000	
970	Capital Outlay		30,000
	Online backup system	10,000	
	Computer replacement	20,000	
TOTAL			<u><u>236,496</u></u>

DELTA TOWNSHIP

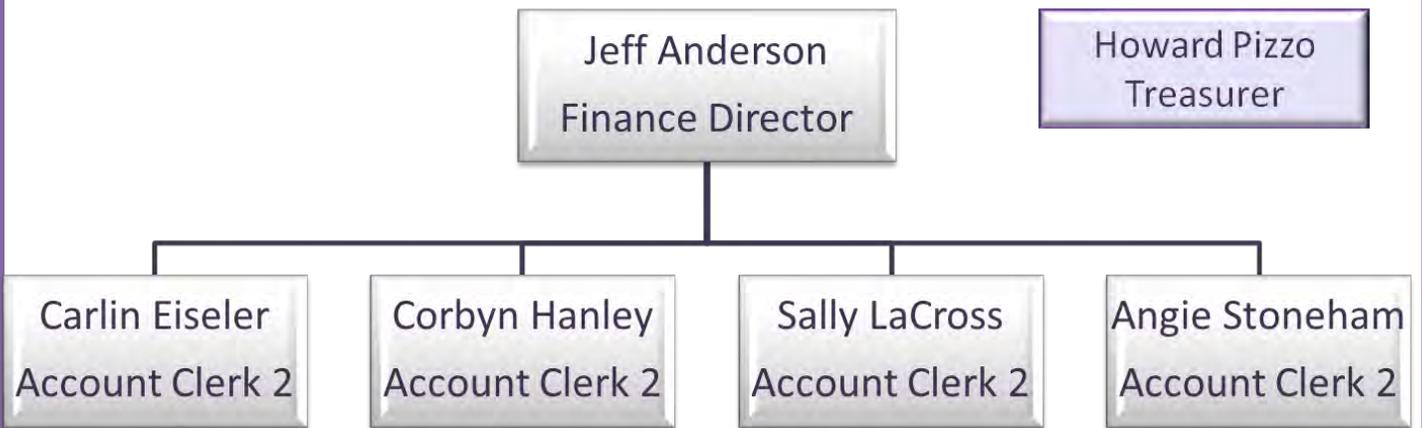
**IT GENERAL FUND
Detail of Expenditures
Fiscal Year Ending December 31:**

Information Technology - 228

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	112,614	112,981	114,340	115,484
706 Salaries & Wages - Longevity	1,210	1,210	1,658	2,506
715 F.I.C.A.	8,718	8,706	8,874	9,026
717 Worker's Comp. Insurance	233	211	164	164
719 Health Insurance	10,965	16,490	16,784	18,462
720 Life, Dental & LTD Insurance	2,311	2,842	2,781	2,998
721 Pension	13,509	13,547	13,818	13,956
740 Operating Supplies	2,416	858	5,000	5,000
806 Contractual Services	46,766	29,671	33,000	33,000
852 Telephone	1,642	1,671	1,700	1,700
959 Membership & Dues	-	-	200	200
960 Meetings, Conferences, Seminars	2,152	1,074	2,500	4,000
970 Capital Outlay	14,672	27,771	18,000	30,000
Total Information Technology	<u>217,208</u>	<u>217,032</u>	<u>218,819</u>	<u>236,496</u>
<i>Total FTEs</i>	1.5	1.5	1.5	1.5

Summary				
Personnel Services	149,560	155,987	158,419	162,596
Supplies	2,416	858	5,000	5,000
Services	48,408	31,343	34,700	34,700
Insurance	-	-	-	-
Education & Training	2,152	1,074	2,700	4,200
Capital Outlay	14,672	27,771	18,000	30,000
Total Information Technology	<u>217,208</u>	<u>217,032</u>	<u>218,819</u>	<u>236,496</u>

ACCOUNTING DEPARTMENT FY 2013 BUDGET



DELTA TOWNSHIP

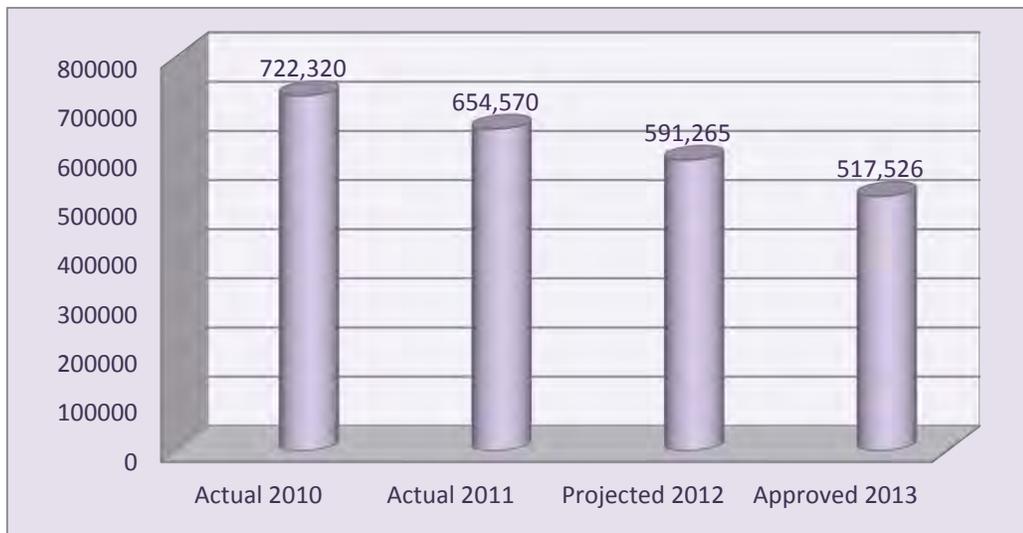
ACCOUNTING/TREASURER'S DEPARTMENT

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.

Goals

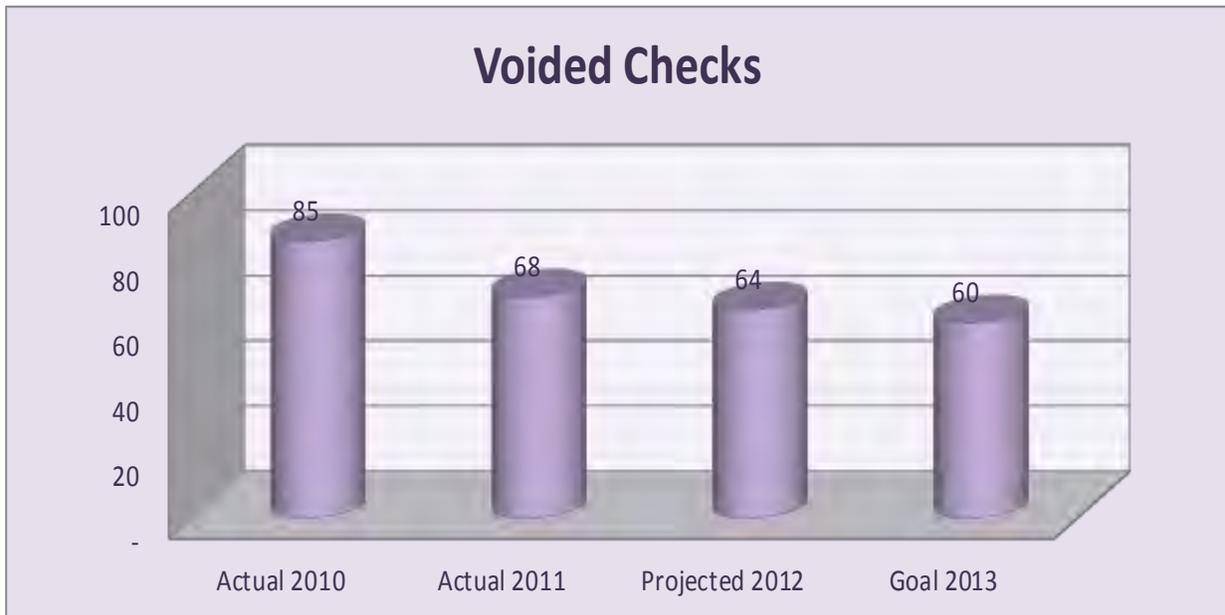
- To assist in developing and implementing programs to reduce costs, increase revenues, and add efficiencies.
- To effectively administer tax programs in accordance with all applicable laws.
- To administer cash management programs with the goal of decreasing costs and increasing earnings.
- To participate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

Accounting Department Budget History

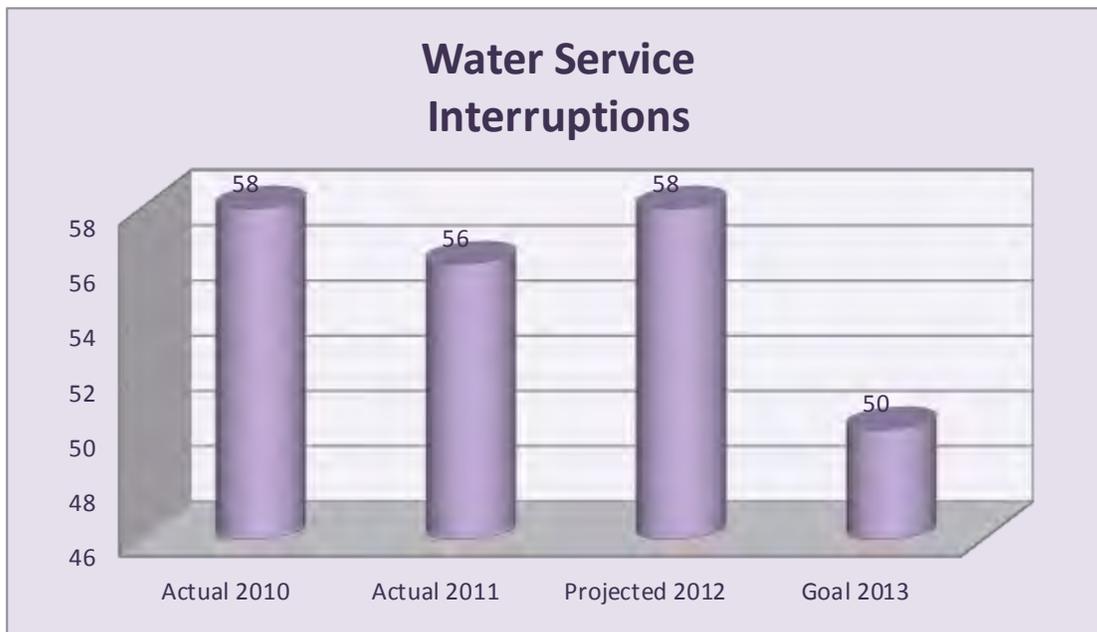
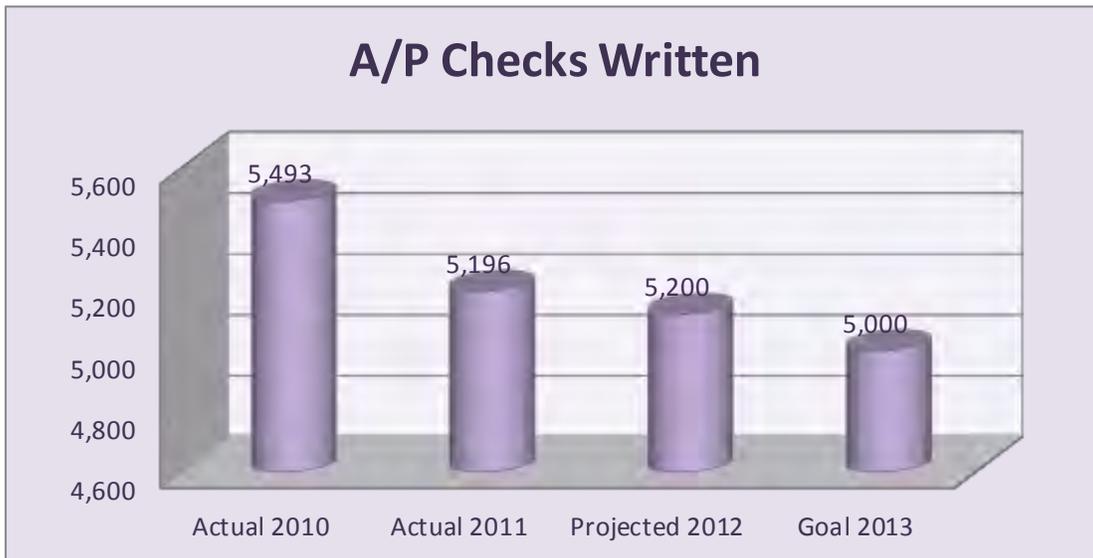


DELTA TOWNSHIP

	Actual 2010	Actual 2011	Projected 2012	Goal 2013
Number of Voided Checks	85	68	64	60
Number of A/P Checks Written	5,493	5,196	5,120	5,000
Number of Monthly Water Service Interruptions	56	58	53	50
Percentage of Payroll Direct Deposits	98%	99%	99%	100%
Percentage of month/year bank reconciled within 30 days	75%	75%	75%	100%
Number of customers receiving monthly utility bills via email	N/A	500	630	900



DELTA TOWNSHIP



2013 Objectives

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

DELTA TOWNSHIP

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

	Approved 2013
702 Salaries & Wages - Regular Budget amount represents the salaries for authorized positions and the elected Treasurer.	302,606
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.	5,685
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.	23,584
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	448
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	52,472
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	10,474
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.	38,287
728 Office Supplies	7,500
729 Photo Copies	1,000
730 Postage	20,300

DELTA TOWNSHIP

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

			Approved 2013
	Tax Bills	12,000	
	Checks, invoices, and other correspondence	8,300	
731	Publications		800
803	Audit Fees		11,500
	P.A. 2 of 1968 requires that the Township conduct an annual audit.		
806	Contractual Services		24,000
	Loomis Armored Service	3,700	
	BS&A software support	16,700	
	Bank fees	3,600	
852	Telephone		1,450
861	Auto Allowance/Mileage		300
933	Repair & Maintenance - Equipment		1,200
957	Education & Training		1,400
958	Recording Costs		500
	Funds to provide for Jeopardy assessments.		
959	Membership & Dues		595
	APT US & C	200	
	GFOA	250	
	MGFOA	85	
	MMTA	60	
960	Meetings, Conferences & Seminars		3,125
	MMTA Fall	800	
	MMTA Winter	125	
	MGFOA Spring	150	
	MML/MTA Conference (Treasurer)	250	
	GFOA National Conference	1,800	

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
963 Miscellaneous Unexpected expenses that cannot be logically assessed to another account code.	300
964 Refunds & Rebates Refunds will now be netted against tax revenue in current year.	-
970 Capital Outlay Office furniture replacement.	10,000
TOTAL	<u><u>517,526</u></u>

DELTA TOWNSHIP

ACCOUNTING GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Accounting Department - 253

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	287,200	289,181	299,762	302,606
703 Salaries & Wages - Temporary	923	-	-	
704 Salaries & Wages - OT	-	-	1,500	
706 Salaries & Wages - Longevity	4,351	4,351	4,439	5,685
715 F.I.C.A.	21,543	21,583	23,271	23,584
717 Worker's Comp. Insurance	597	541	436	448
719 Health Insurance	39,495	54,591	57,166	52,472
720 Life, Dental & LTD Insurance	8,298	8,918	8,979	10,474
721 Pension	36,773	37,038	37,937	38,287
728 Office Supplies	7,239	4,291	7,500	7,500
729 Photo Copies	963	839	1,000	1,000
730 Postage	19,328	19,150	21,000	20,300
731 Publications	119	-	800	800
803 Audit Fees	11,800	10,032	12,000	11,500
806 Contractual Services	23,992	16,836	24,900	24,000
852 Telephone	751	1,222	1,500	1,450
861 Mileage	36	-	300	300
933 R & M Services - Equipment	-	203	1,200	1,200
957 Education & Training	3,162	406	1,400	1,400
958 Recording Costs	14	-	500	500
959 Memberships & Dues	527	350	600	595
960 Meetings, Conf. & Seminars	803	814	2,775	3,125
963 Miscellaneous - Other	402	80	300	300
964 Refunds & Rebates	84,015	40,249	50,000	-
970 Capital Outlay	26,490	396	2,000	10,000
999 Appropriations-Transfer Out	143,500	143,500	30,000	147,000
Total Accounting Department	722,320	654,570	591,265	664,526
<i>Total FTEs</i>	6.0	5.5	5.5	5.5

Summary				
Personnel Services	399,180	416,203	433,490	433,556
Supplies	28,050	24,360	30,600	29,900
Services	36,579	28,292	39,900	38,450
Education & Training	4,506	1,570	5,275	5,620
Refunds & Rebates	84,015	40,249	50,000	-
Transfers Out	143,500	143,500	30,000	147,000
Capital Outlay	26,490	396	2,000	10,000
Total Accounting Dept.	722,320	654,570	591,265	664,526

ASSESSING DEPARTMENT FY 2013 BUDGET

Ted Droste
Assessor

Brian Thelen
Assessing Director

Andrea Robach
Department Secretary

Charles English
Appraiser 1

Peggy Lidgard
Appraiser 2



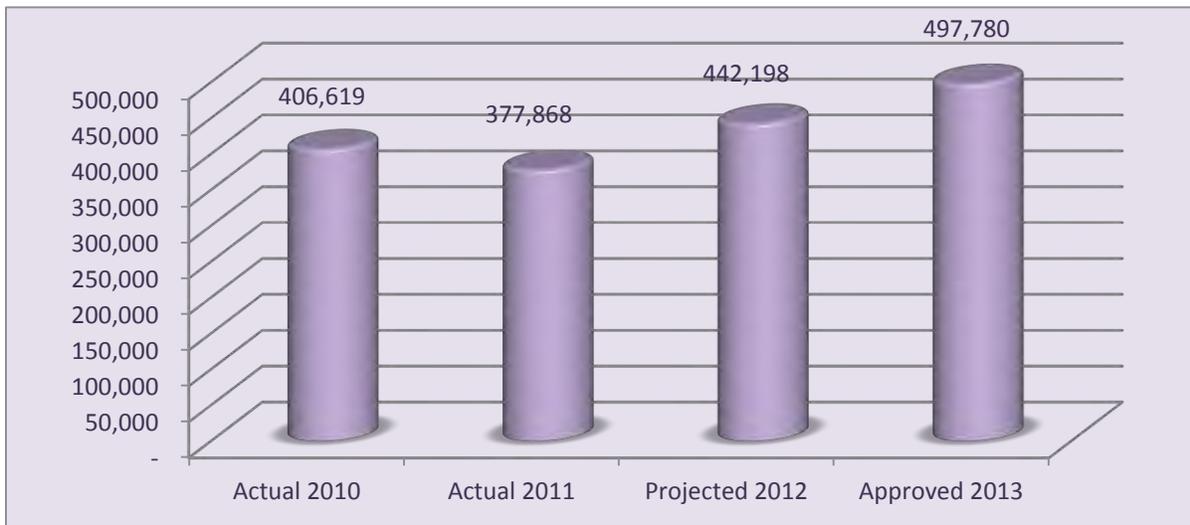
ASSESSING DEPARTMENT

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

Goals

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

Assessing Department Budget History



2013 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.
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.

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.
4. To re-evaluate staff and workflow to explore alternative means of providing services.
5. Extend the term of the assessing agreement with the City of Grand Ledge to the year 2017.

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Number of Board of Review Appeals	272 (Delta & Grand Ledge)	181 Delta 70 Grand Ledge	170 Delta 50 Grand Ledge	150 Delta 50 Grand Ledge
Number of Property Transfer Affidavits	776 (Delta & Grand Ledge)	258 Delta 58 Grand Ledge	500 Delta 200 Grand Ledge	560 Delta 250 Grand Ledge
Data Verification Inspections – Delta	500	428	2000	2000
Data Verification Inspections – Grand Ledge	2,400	97	100	200
Number of Hits for On-Line Assessing Database	165,308	41,186	120,000	160,000
Percentage of Operation costs to General Fund Total Budget	2.4%	2.4%	2.5%	3.2%
Full Michigan Tax Tribunal Appeals processed	52	46	39	25
Principal Residence Exemption Affidavits processed	248 Delta 50 Grand Ledge	201 Delta 73 Grand Ledge	296 Delta 82 Grand Ledge	325 Delta 95 Grand Ledge

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	268,602
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.	5,619
710 Fees & Per Diem The Board of Review meets three time per year. Per diem is paid to each of the board members.	1,500
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.	20,978
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	1,658
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	60,131
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	8,276
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.	28,998
728 Office Supplies	2,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
729	Photo Copies	900
730	Postage This account is for postage and mailing service company charges to mail personal property statements, change of assessment notices along with general mailings.	10,000
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 Charges for supplies that cannot logically be assigned as office supplies.	400
806	Contractual Services 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.	60,000
852	Telephone	300
861	Auto Allowance/Mileage This account is for reimbursement for mileage to approved conferences, courses and meetings when a Township vehicle is not available for use	300
862	Gasoline	1,500
863	Vehicle Maintenance Funds to cover costs of routine maintenance for 2 Twp. vehicles.	1,500
903	Printing Monies for printing of assessing notices, ppt statements, inserts, and tax related mailings as may be needed.	3,900

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
934	Repair & Maintenance - Other	9,900
	APEX Sketching	1,600
	BS&A Assessing Software	3,100
	BS&A Internet Services	5,200
957	Education & Training	3,000
	MI Assessors Assoc. cont. education for 4 employees.	
959	Membership & Dues	2,400
	State Assessors Board	450
	Michigan Assessors Association	325
	Mid-Michigan Assessors Association	75
	International Association of Assessing Officers	400
	Greater Lansing Board of Realtors	800
	Appraisers license	350
960	Meetings, Conferences & Seminars	2,075
	Michigan Assessors Assoc. annual summer conf.	900
	Michigan Assessors Assoc. meeting at MAED	175
	Various other Assessing related seminars & conf.	1,000
970	Capital Outlay	750
	Proposed expenses for office machine replacement.	
TOTAL		<u>497,780</u>

DELTA TOWNSHIP

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

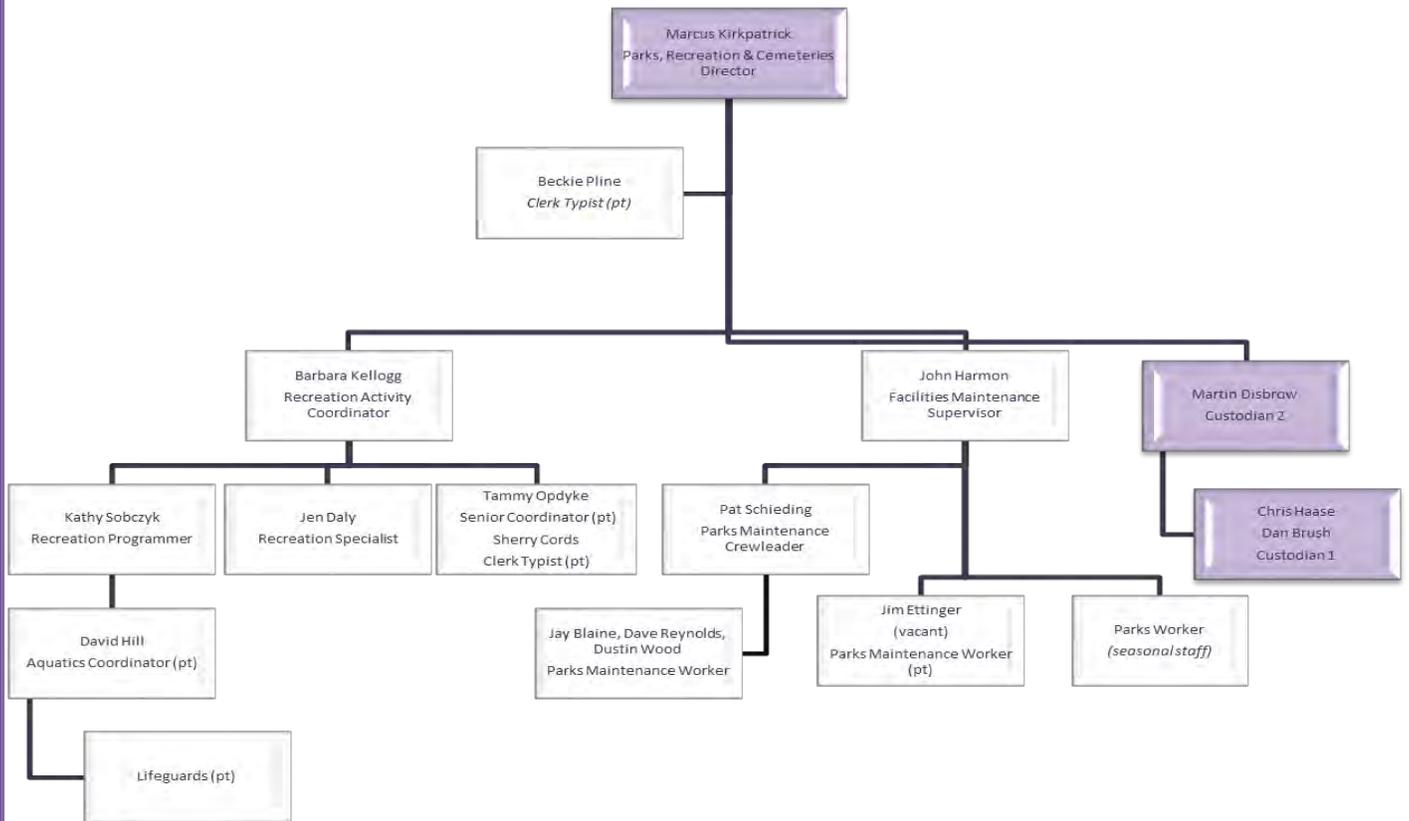
Assessing Department - 257

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	251,536	251,584	265,942	268,602
704 Salaries & Wages-Overtime			-	
706 Salaries & Wages - Longevity	2,734	3,288	5,563	5,619
710 Fees & Per Diem	1,860	1,560	-	1,500
715 F.I.C.A.	18,145	18,936	20,770	20,978
717 Worker's Comp. Insurance	1,952	1,862	1,603	1,658
719 Health Insurance	38,666	52,814	54,666	60,131
720 Life, Dental & LTD Insurance	7,584	7,649	7,641	8,276
721 Pension	26,951	26,841	28,711	28,998
728 Office Supplies	2,687	2,162	1,800	2,000
729 Photo copies	612	613	800	900
730 Postage	6,973	10,121	6,000	10,000
731 Publications	-	-	2,200	2,200
740 Operating Supplies	328	442	400	400
806 Contractual Services	-	35,500	70,000	60,000
852 Telephone	67	62	500	300
861 Mileage	-	-	-	300
862 Gasoline & Diesel	785	1,513	1,500	1,500
863 Vehicle Maintenance	109	592	1,000	1,500
903 Printing	3,885	-	3,900	3,900
911 Fleet Insurance	963	963	963	893
934 R & M Services - Other	7,970	8,065	9,500	9,900
957 Education & Training	1,649	1,994	3,000	3,000
959 Memberships & Dues	1,905	2,027	2,050	2,400
960 Meetings, Conf. & Seminars	507	1,006	2,000	2,075
970 Capital Outlay	-	1,958	1,500	750
Total Assessing Department	377,868	431,549	492,009	497,780
<i>Total FTEs</i>	4.5	4.5	4.5	4.5

Summary				
Personnel Services	349,428	364,534	384,896	395,762
Supplies	11,385	14,850	12,700	17,000
Services	12,031	44,218	84,900	75,900
Insurance	963	963	963	893
Education & Training	4,061	5,026	7,050	7,475
Capital Outlay	-	1,958	1,500	750
Total Assessing Dept.	377,868	431,549	492,009	497,780



TOWNSHIP HALL & GROUNDS FY 2013 BUDGET



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.

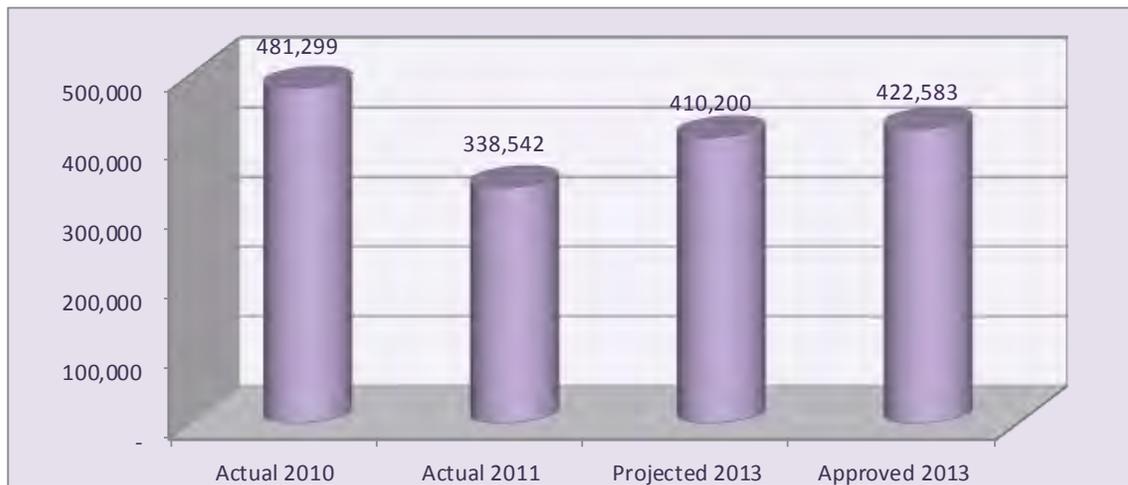
Key Goals

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

Objectives

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

Budget History



DELTA TOWNSHIP

Output Indicators	2010	2011	As of June, 2012	2013 Target
Township facilities receiving daily housekeeping – sq. ft.	55,700	55,700	55,700	55,700
Interior Preventive Maintenance Cycles	N/A	N/A	N/A	4
Exterior Preventive Maintenance Cycles	N/A	N/A	N/A	4
Percentage of operation costs to the General Fund Total Budget	8.5%	8.5%	2.7%	2.7%

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	116,548
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.	3,272
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.	9,939
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	3,480
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	20,434
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	4,327
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	14,335

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
724	Cleaning & Laundry Funds furnished for uniforms for 3 full time employees.	800
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 Repair parts for equipment within the buildings for minor repairs. Repair parts for audio/visual equipment, minor heating/cooling repairs, custodial equipment repairs.	1,000
780	Repair & Maintenance - Grounds	10,000
	Fertilizer and weed control	2,000
	Landscape supplies	4,000
	Parking lot seal coating & lining	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 Fiber phones and internet service provided through Zayo for all Twp. departments.	20,500
854	Telephone Maintenance	1,000
862	Gasoline	1,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
863	Vehicle Maintenance	1,000
911	Fleet Insurance	448
912	Liability Insurance	19,800
921	Electricity	48,000
	Administration Building	31,200
	Enrichment Center	9,500
	Community Center	4,500
	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	46,500
	Green Initiative Projects	10,000
	Enrichment Center	3,000
	Community Center	2,000
	Old Water Building	2,500
	Sheriff's Substation	7,500
	Administration Building	21,500
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>Approved 2013</u>
970	Capital Outlay	15,500
	Custodial equipment	3,000
	Furniture, tables, and chairs	4,000
	Flooring improvements for admin. building	7,000
	Miscellaneous	1,500
TOTAL		<u><u>422,583</u></u>

DELTA TOWNSHIP

HALL & GROUNDS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

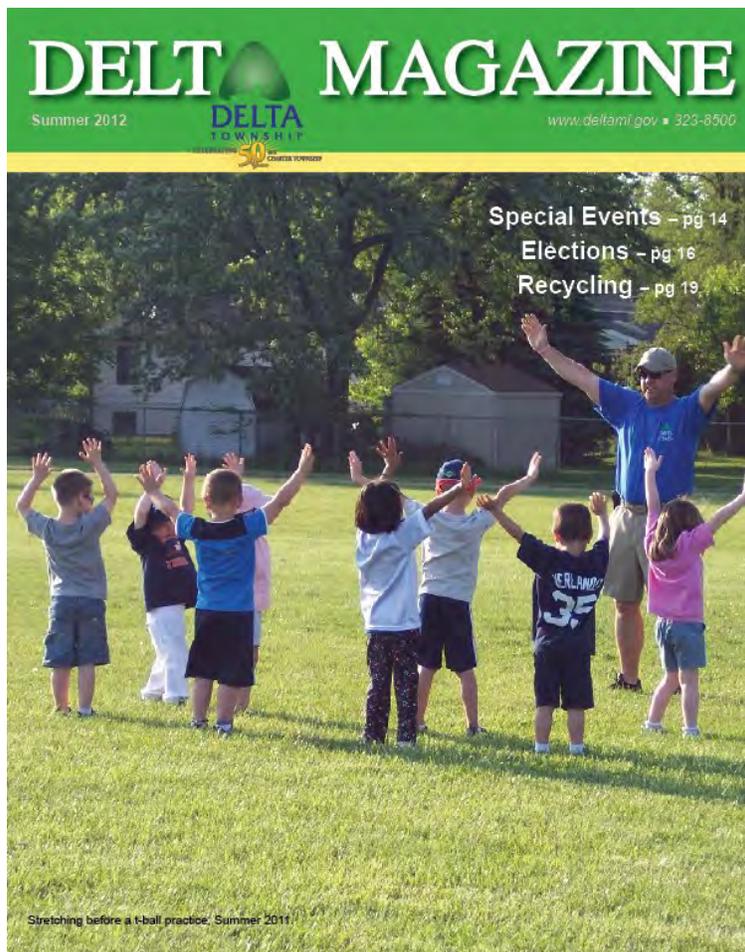
Township Hall & Grounds - 265

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	111,039	111,646	115,393	116,548
703 Salaries & Wages - Temporary	14,959	9,701	10,000	10,000
704 Salaries & Wages - OT	456	127	500	500
706 Salaries & Wages - Longevity	2,275	2,635	3,239	3,272
715 F.I.C.A.	9,955	9,536	9,840	9,939
717 Worker's Comp. Insurance	5,097	4,355	3,432	3,480
719 Health Insurance	14,090	18,444	18,806	20,434
720 Life, Dental & LTD Insurance	3,085	3,467	3,997	4,327
721 Pension	13,839	13,915	14,193	14,335
724 Cleaning & Laundry	732	765	800	800
740 Energy Efficiency Grant	92,195	-	-	-
776 Building Maintenance Supplies	18,733	16,122	23,000	23,000
778 Equipment Maintenance Supplies	1,180	544	1,000	1,000
780 Grounds Maintenance Supplies	13,225	8,550	10,000	10,000
806 Contractual Services	12,739	5,300	9,200	9,200
852 Telephone	13,148	12,966	14,000	20,500
854 Telephone Maintenance	296	786	1,000	1,000
862 Gasoline & Diesel	450	387	1,000	1,000
863 Vehicle Maintenance	56	58	1,000	1,000
911 Fleet Insurance	482	482	500	448
912 Liability Insurance	16,574	16,364	21,500	19,800
921 Electricity	41,687	45,153	44,300	48,000
922 Heat	26,654	26,301	34,000	34,000
923 Sewer & Water	4,989	3,247	5,000	5,000
931 R & M Services - Building	51,010	22,375	51,500	46,500
933 R & M Services - Equipment	1,798	1,793	2,500	2,500
942 Rentals - Equipment	1,009		500	500
963 Miscellaneous - Other		8		
970 Capital Outlay	9,547	3,515	10,000	15,500
Total Township Hall & Grounds	<u>481,299</u>	<u>338,542</u>	<u>410,200</u>	<u>422,583</u>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

Summary				
Personnel Services	174,795	173,827	179,400	182,835
Supplies	126,515	26,375	35,800	35,800
Services	153,386	117,978	163,000	168,200
Insurance	17,056	16,846	22,000	20,248
Capital Outlay	9,547	3,515	10,000	15,500
Total TH & G	<u>481,299</u>	<u>338,542</u>	<u>410,200</u>	<u>422,583</u>

GENERAL FUND GENERAL ACTIVITY FY 2013 BUDGET

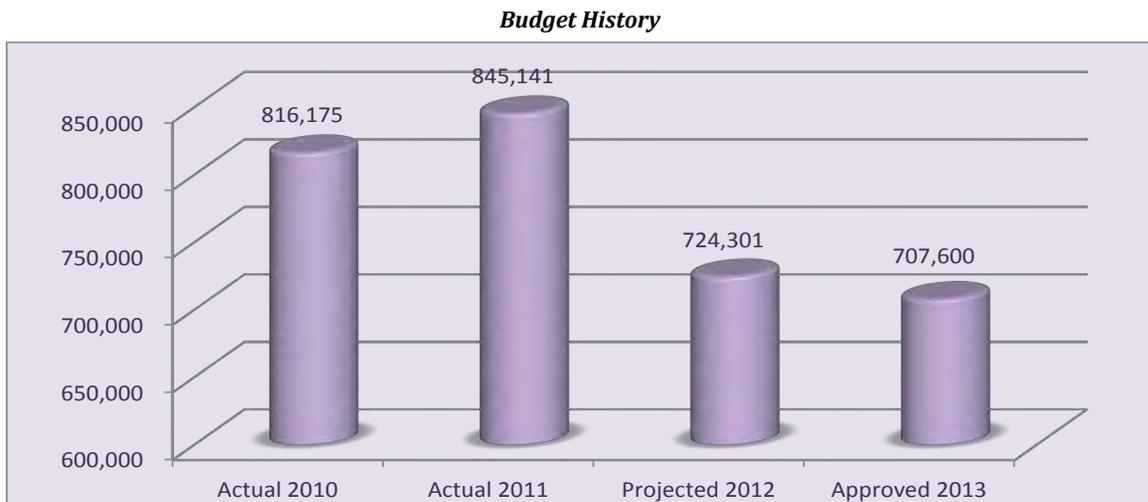
The General Activity cost center budgets for township expenses that are incurred for the township at-large, such as memberships in organizations in the name of the Township (Tri-County Regional Planning, Michigan Municipal League, Michigan Townships Association, etc.), legal fees incurred by the township,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



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.



Goals

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

2013 Objectives

1. To fund other post employment benefit costs.
2. Publish and distribute the quarterly Delta Magazine to township residents.

Output Indicators	2010	2011	Projected 2012	Target 2013
Percentage of operation costs to the General Fund Total Budget	5.7%	5.1%	5.2%	4.6%

DELTA TOWNSHIP

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

			<u>Approved 2013</u>
719	Health Insurance		430,700
	Retiree health insurance premiums	216,700	
	OPEB contribution	201,500	
	Wellness	12,500	
728	Office Supplies		1,500
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		13,300
	Retreats	8,000	
	Delta Community Awards	5,000	
	Government Youth Council	300	
806	Contractual Services		60,800
	Consultants for special projects	20,000	
	Delta fireworks	25,000	
	Employee activities	4,000	
	Service awards	2,000	
	Employee Benefits Concepts	1,800	
	OPEB actuarial	8,000	

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
808	Legal Fees Reduction in legal fees due to Eaton County agreement to handle ordinance litigation.	75,000
903	Printing	32,000
	Delta Magazine	25,000
	Other	7,000
959	Membership & Dues	51,500
	Lansing Area Safety Council	1,000
	MIDEAL	250
	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	6,500
	DeltaSide Business Expo	2,000
	211	2,000
970	Capital Outlay Proposed expenses for equipment as may be required during FY 2013.	10,000
TOTAL		<u><u>707,600</u></u>

DELTA TOWNSHIP

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

General Activity - 272

Acct #		Actual 2010	Actual 2011	Amended 2012	Approved 2013
719	Health Insurance - Retiree	499,774	578,809	446,201	430,700
720	Life, Dental & Disability		2,027		
728	Office Supplies	748	102	2,000	1,500
730	Postage	10,910	9,518	12,000	12,000
731	Publications	39	-	300	300
740	Operating Supplies	7,164	5,788	10,300	13,300
740.010	Greener Delta	40,297	-	-	
806	Contractual Services	44,465	50,910	59,000	60,800
808	Legal Fees	102,337	95,835	80,000	75,000
903	Printing	21,403	24,965	32,000	32,000
959	Memberships & Dues	71,176	53,587	52,000	51,500
962	Contributions	10,942	10,000	20,500	20,500
970	Capital Outlay	6,920	13,600	10,000	10,000
Total General Activity		816,175	845,141	724,301	707,600
<i>Total FTEs</i>		0.0	0.0	0.0	0.0

Summary					
Personnel Services		499,774	580,836	446,201	430,700
Supplies		59,158	15,408	24,600	27,100
Services		179,147	181,710	191,500	188,300
Education & Training		71,176	53,587	52,000	51,500
Capital Outlay		6,920	13,600	10,000	10,000
Total General Activity		816,175	845,141	724,301	707,600



CEMETERIES FY 2013 BUDGET

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

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

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



Hillside Cemetery

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.

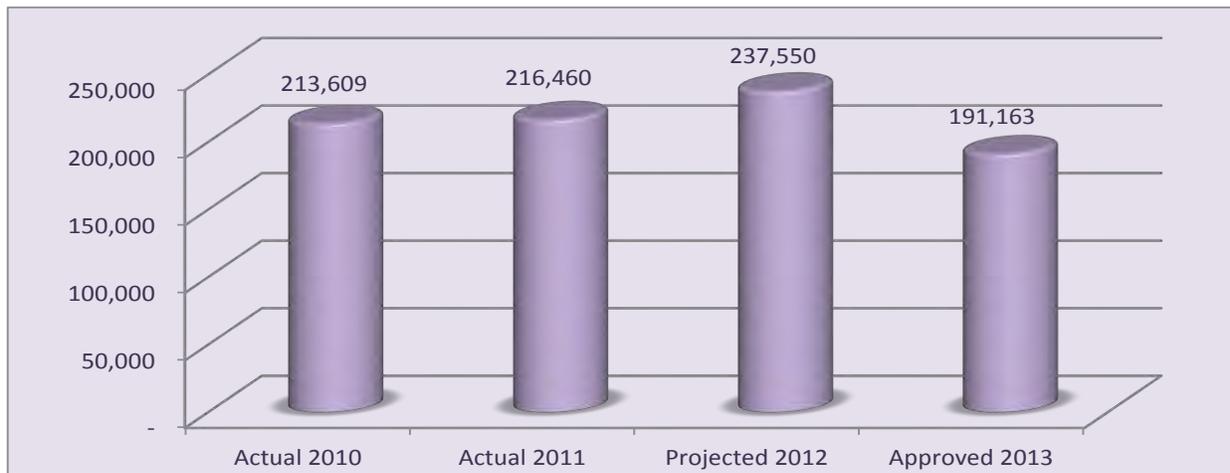
Key Goals

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

Objectives

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

Cemeteries Activity Budget History



2013 Performance Objectives

1. To provide a more seamless operation staff will update a Cemetery Rules and Regulations Manual.

Output Indicators	2010	2011	As of June 30, 2012	2013 Target
Burials	77	36	24	75
Cemetery plots sold	73	27	25	80
Percentage of operation costs to General Fund total budget	1.4%	.80%	1.5%	1.2%

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	80,604
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.	1,849
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.	8,796
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	3,800
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	9,753
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	1,745
721 Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time employee to the ICMA Retirement Corporation.	9,753

DELTA TOWNSHIP

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

			<u>Approved 2013</u>
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		13,000
863	Vehicle Maintenance		3,000
911	Fleet Insurance		893
921	Electricity		1,100
	Electrical service for Delta Center maintenance building and chapel; also for Hillside Cemetery.		
923	Sewer & Water		250

DELTA TOWNSHIP

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

		Approved 2013
933	Repair & Maintenance - Equipment Funds for repairs done on "detachable" equipment that is not specialized to a particular building.	1,000
942	Rentals Occasional rental of specialized or temporary fill-in equipment rental.	1,000
959	Memberships and Dues Memberships for the Director and Cemetery Supervisor in the Michigan Association of Municipal Cemeteries.	70
960	Meetings and Conferences Attendance to the annual conference of Michigan Association of Municipal Cemeteries.	400
970	Capital Outlay	7,000
	Mower replacement program	6,000
	Miscellaneous small equipment	1,000
TOTAL		<u>191,163</u>

DELTA TOWNSHIP

CEMETERY GENERAL FUND

Detail of Expenditures

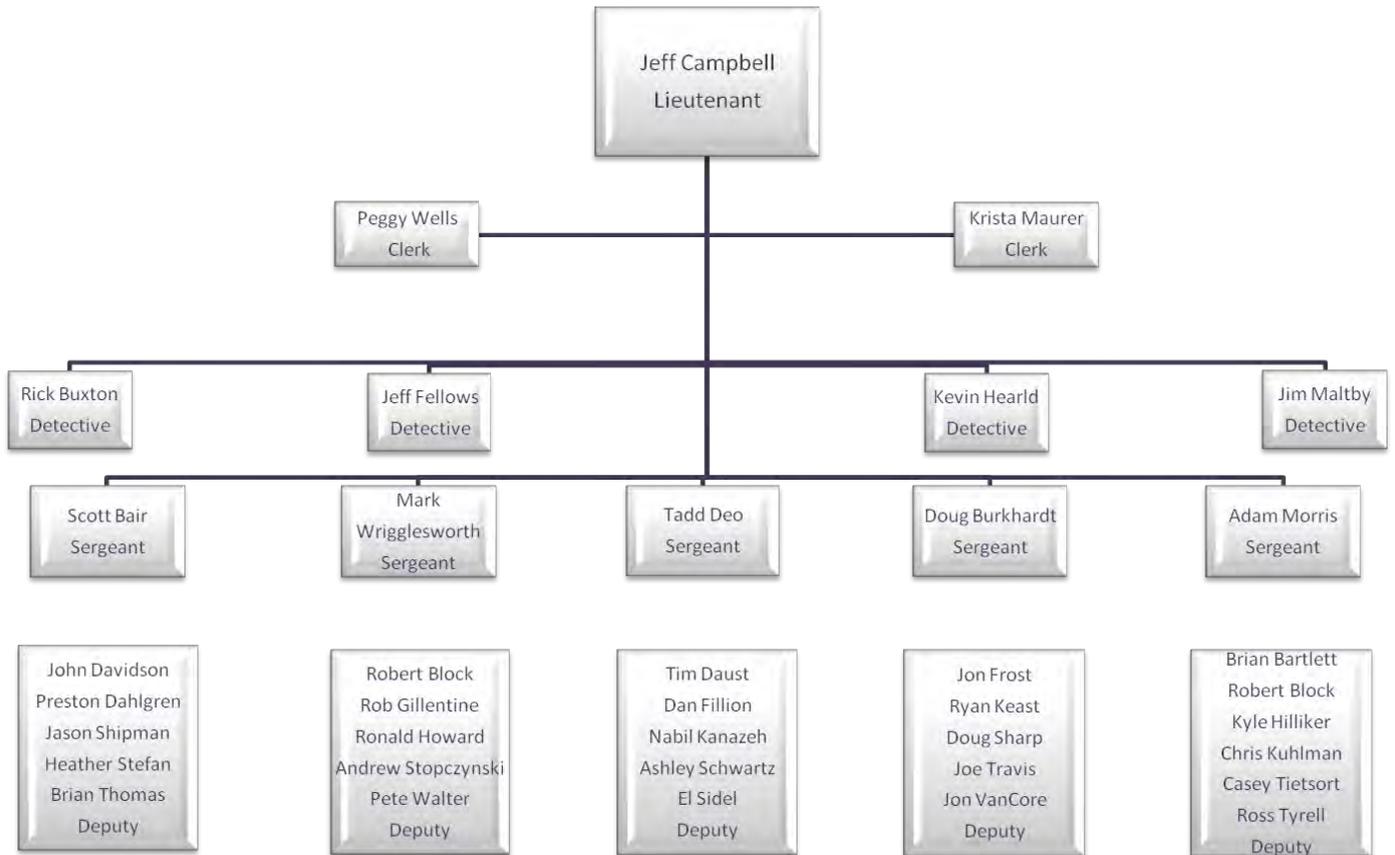
Fiscal Year Ending December 31:

Cemetery - 276

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	97,423	99,032	114,943	80,604
703 Salaries & Wages - Temporary	34,037	32,559	32,200	32,200
704 Salaries & Wages - OT	1,353	2,540	2,000	2,000
706 Salaries & Wages - Longevity	2,305	2,305	3,006	1,849
715 F.I.C.A.	10,289	10,351	11,486	8,796
717 Worker's Comp. Insurance	5,280	5,030	4,721	3,800
719 Health Insurance	11,689	16,045	16,306	9,753
720 Life, Dental & LTD Insurance	2,242	2,389	2,364	1,745
721 Pension	11,667	11,926	13,854	9,753
728 Office Supplies	-	-		
740 Operating Supplies	278	1,791	1,500	1,500
759 Tools	149	-	250	250
776 Building Maintenance Supplies	28	56	250	250
778 Equipment Maintenance Supplies	1,210	2,115	2,500	2,500
780 Grounds Maintenance Supplies	8,332	4,460	5,000	5,000
806 Contractual Services	1,763	2,639	2,850	2,850
852 Telephone	569	564	600	600
862 Gasoline & Diesel	10,645	12,735	9,000	13,000
863 Vehicle Maintenance	3,348	2,614	3,000	3,000
911 Fleet Insurance	963	963	1,000	893
921 Electricity	1,052	1,096	1,000	1,100
923 Sewer & Water	225	220	250	250
933 R & M Services - Equipment	-	-	1,000	1,000
942 Rentals - Equipment	-	670	1,000	1,000
959 Memberships & Dues	70	70	70	70
960 Meetings, Conf. & Seminars	378	305	400	400
970 Capital Outlay	8,314	3,986	7,000	7,000
Total Cemetery	<u>213,609</u>	<u>216,460</u>	<u>237,550</u>	<u>191,163</u>
<i>Total FTEs</i>	2	2	2	1.5

Summary				
Personnel Services	176,285	182,177	200,880	150,500
Supplies	20,642	21,157	18,500	22,500
Services	6,957	7,802	9,700	9,800
Insurance	963	963	1,000	893
Education & Training	448	375	470	470
Capital Outlay	8,314	3,986	7,000	7,000
Total Cemetery	<u>213,609</u>	<u>216,460</u>	<u>237,550</u>	<u>191,163</u>

DELTA PATROL EATON COUNTY SHERIFF FY 2013 BUDGET



DELTA TOWNSHIP

Delta Patrol, Eaton County Sheriff's Office

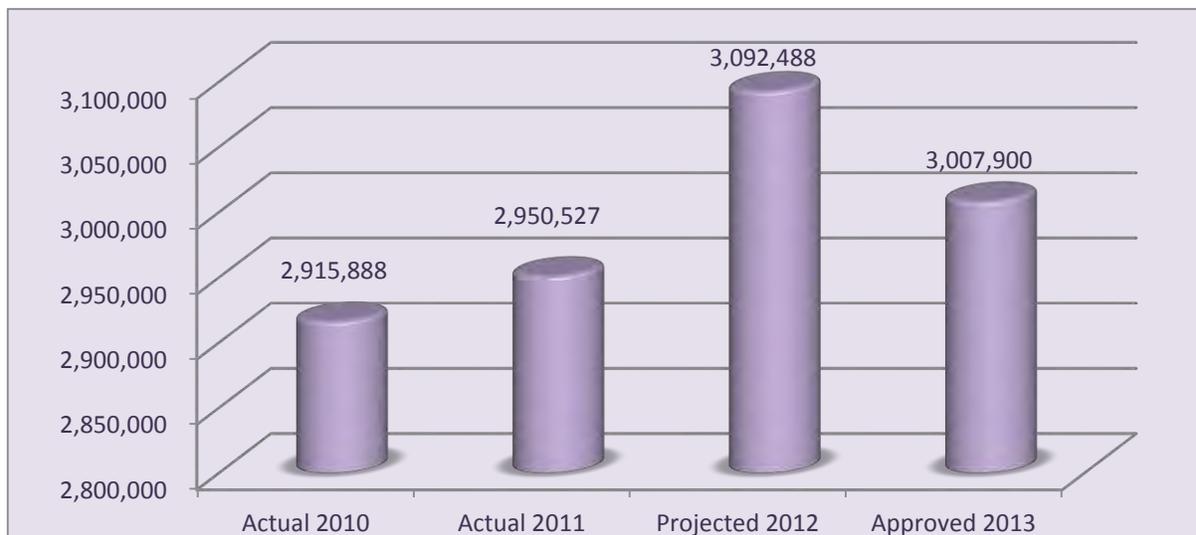
Delta Township contracts with the Eaton County Sheriff's Office for police protection. This contract establishes the Delta Patrol, which is housed within the Administration Complex of Delta Township.

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.

Goals

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

Budget History



DELTA TOWNSHIP

2013 Objectives

1. Reduce the number of traffic crashes in Delta Township by 10% through directed patrols and enforcement, and community education.
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.
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.
4. Increase the number of bicycle patrol hours by 10% in Delta Township neighborhoods, parks, and pathways.
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.

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Total number of service calls	14,374	14,480	6,828	15,000
Traffic Encounters	8,606	7,851	4,784	8,500
Traffic Crashes	2,127	1,729	542	1,500
Total Number of Commercial Motor Vehicle Inspections	167	208	79	200
Bicycle Patrol Hours	N/A	262.5	162	300
Community Contacts/Public Education Programs Presented	60	559	244	400
Community Contact/Public Education Program Hours	N/A	559.25	182.75	250
D.A.R.E. Classes Taught	N/A	73*	95	100
Hours of D.A.R.E. Instruction	96	142*	208	250
School Safety Programs/Presentations	Estimated 210 Students	42	11	45
Number of Facebook Followers	N/A	460	700	800
Number of Twitter Followers	N/A	100	133	150
Delta Patrol Blog Page Views	N/A	4,000	4,860	6,000
Percentage of operation costs to General Fund Total Budget	18.4%	18.9%	20.0%	19.5%

*DARE class numbers or hours were not tracked until April 2011.

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
728	Office Supplies	500
729	Photo Copies	500
740	Operating Supplies Expenses for supplies that are not categorized as office supplies.	1,000
776	Repair & Maintenance Supplies - Building Funds for supplies for the care and maintenance of the ECSD substation.	3,000
806	Contractual Services	75,000
	Waverly Schools Crossing Guards	21,000
	ECSD Work Crew	54,000
807	Sheriff's Contract Contract with Eaton Co. Sheriff Dept. with projected 3.4% decrease.	2,905,400
852	Telephone	500
921	Electricity	8,000
922	Heat	2,800
923	Sewer and Water	1,200
931	Repair & Maintenance - Building Building configuration cost to maximize space.	10,000
TOTAL		<u><u>3,007,900</u></u>

DELTA TOWNSHIP

SHERIFF ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

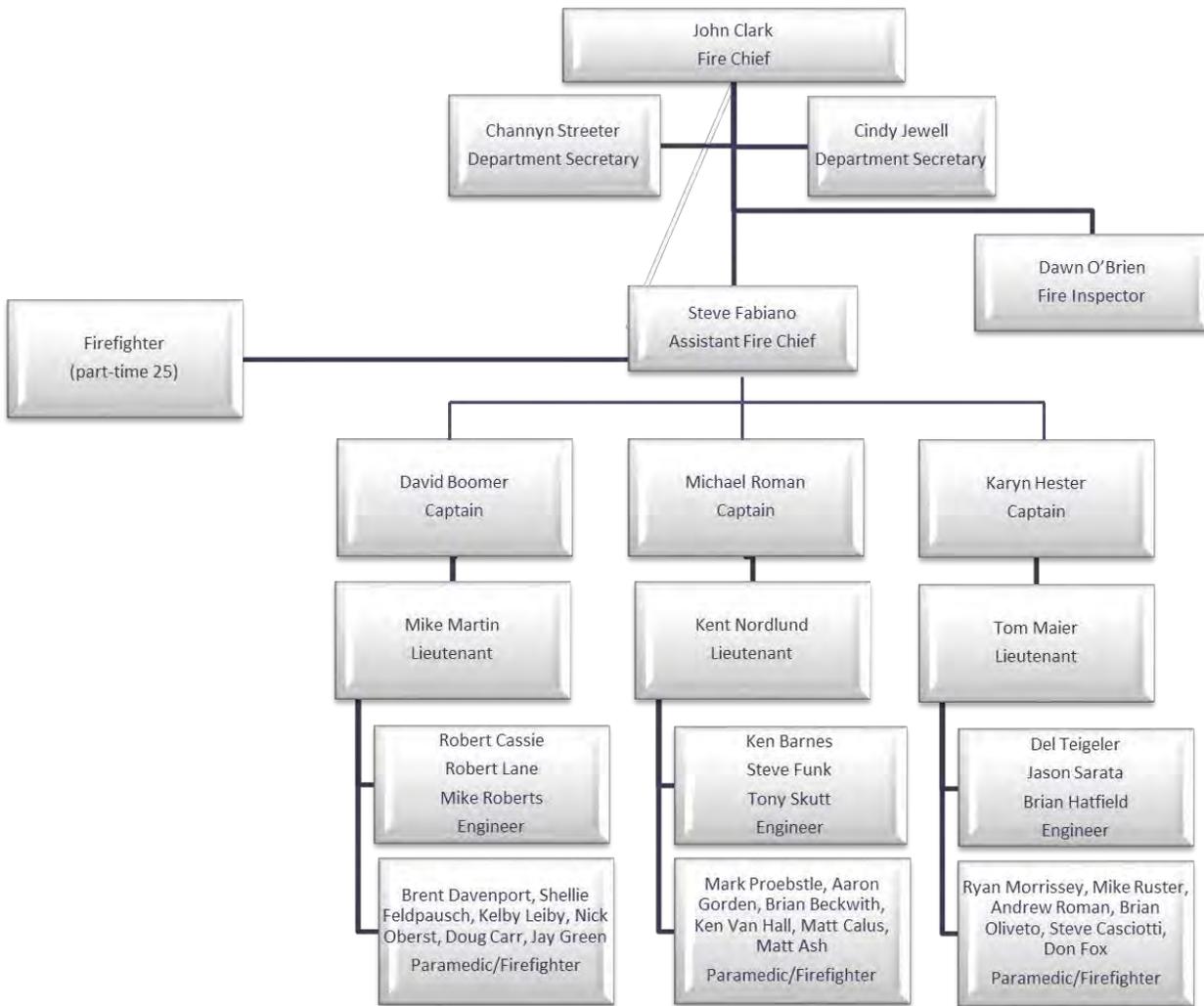
Sheriff Activity - 301

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
728 Office Supplies	45	-	500	500
729 Photo Copies	492	488	500	500
740 Operating Supplies	678	435	1,000	1,000
776 Building Maintenance Supplies	1,984	2,688	3,000	3,000
806 Contractual Services	47,927	57,064	64,000	75,000
807 Sheriff Contract	2,845,215	2,873,886	3,007,188	2,905,400
808 Legal Fees	846	-	-	
852 Telephone	363	527	500	500
921 Electricity	8,990	9,459	7,800	8,000
922 Heat	2,829	2,481	2,800	2,800
923 Sewer & Water	1,122	911	1,200	1,200
931 R & M Services - Building	4,540	2,589	4,000	10,000
970 Capital Outlay	857			
<i>Total Sheriff Activity</i>	<u>2,915,888</u>	<u>2,950,527</u>	<u>3,092,488</u>	<u>3,007,900</u>

<i>Summary</i>				
Supplies	3,199	3,611	5,000	5,000
Services	2,911,832	2,946,916	3,087,488	3,002,900
Capital Outlay	857	-	-	-
<i>Total Sheriff Activity</i>	<u>2,915,888</u>	<u>2,950,527</u>	<u>3,092,488</u>	<u>3,007,900</u>



FIRE-EOC-AMBULANCE DEPARTMENT FY 2013 BUDGET



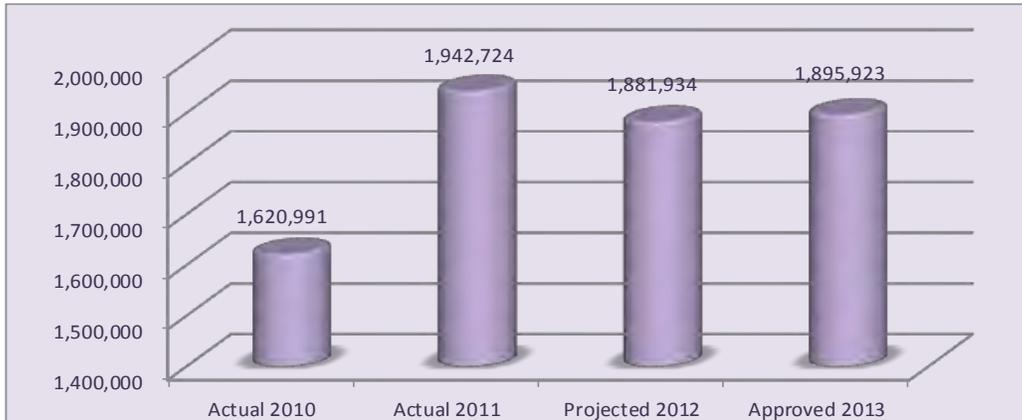
FIRE/EOC/AMBULANCE DEPARTMENT

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

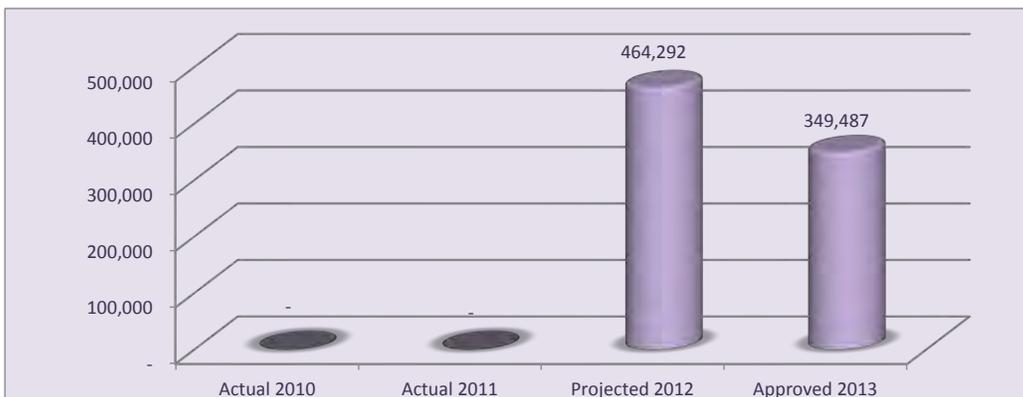
Goals

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

Fire Department

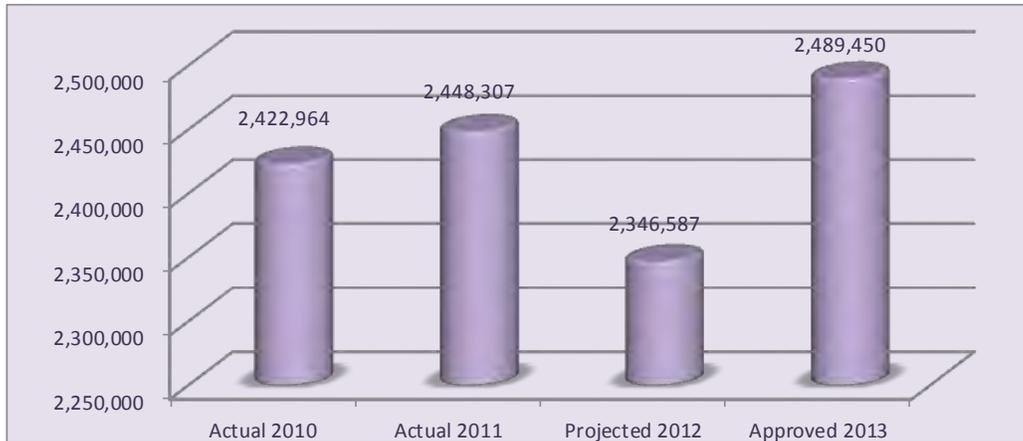


Looking Glass Regional Fire Authority

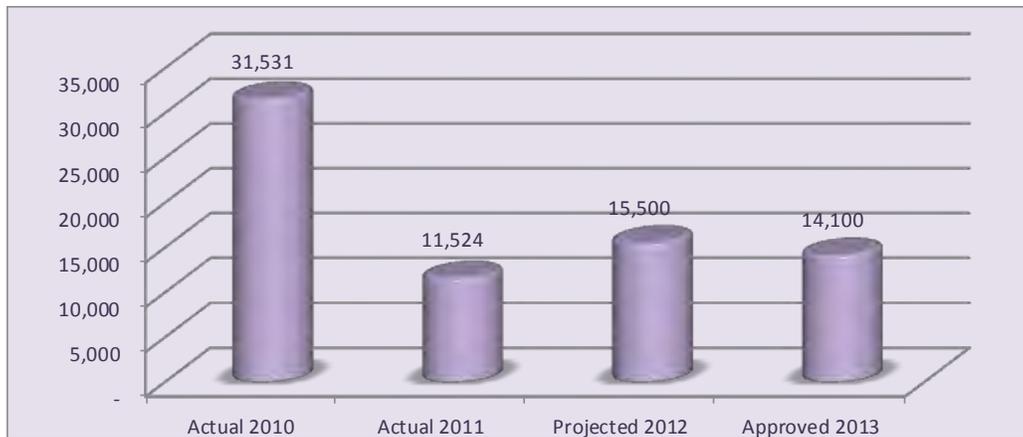


DELTA TOWNSHIP

Ambulance Activity



Emergency Operations Center



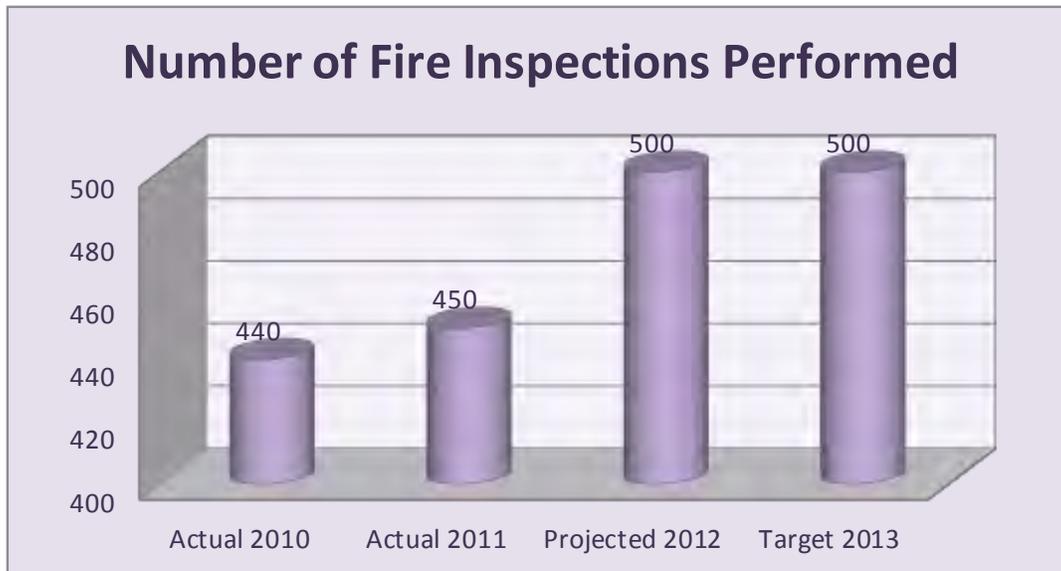
2013 Objectives

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

DELTA TOWNSHIP

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Fire Inspections	440	400	500	500
Plan Reviews – Turn-around Time	24 hours	24 hours	24 hours	24 hours
EMS Response Time – Percentage of 5 Minutes or less per alarm	100%	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	\$34,000	\$34,000	\$30,000	\$34,000
Fire Runs	979	1,250	Not Estimated	Not Estimated
EMS Runs	3,514	3,625	Not Estimated	Not Estimated
Work-related Injuries	7	8	0	0
Training hours – Department-wide	4,000	1,896	4,000	4,000
Percentage operation costs to General Fund Total Budget – Fire	11.6%	12.2%		12.3%
Percentage operation costs to General Fund Total Budget – Looking Glass Fire	--	--		2.4%
Percentage operation costs to General Fund Total Budget – Ambulance	14.4%	15.2%		16.1%
Percentage operation costs to General Fund Total Budget – EOC	.2%	.1%		.09%

Objective #1



Objective #2



DELTA TOWNSHIP

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

	Approved 2013
702 Salaries & Wages - Regular	904,561
703 Salaries & Wages - Temporary Wages for part-time firefighters, including part-time coordinator.	60,450
704 Salaries & Wages - Overtime	75,000
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employee's base wage on November 30 of each year.	23,692
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.	76,135
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	32,051
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	182,321
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	30,566
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.	86,074

DELTA TOWNSHIP

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

		Approved 2013
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	6,523
724	Uniform Allowance Work uniforms and cleaning expenses are provided for all firefighters.	7,500
728	Office Supplies	1,200
729	Photo Copies	400
730	Postage	750
731	Publications	400
740	Operating Supplies	35,000
	Electric vent fan	1,500
	Vent saw	500
	Replacement turnout gear - 10 sets	23,000
	Gas detector	5,000
	Rescue equipment tools and related	4,000
	Miscellaneous	1,000
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
778	Repair & Maintenance Supplies - Equipment	5,000
780	Grounds Maintenance	500

DELTA TOWNSHIP

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

	Approved 2013
806 Contractual Services	15,000
Legal fees, consultant fees, temporary personnel, trash removal, software maintenance, monitoring services. Includes CPSE accreditation.	
851 Radio Maintenance	7,500
Funds to cover costs of maintenance, upgrade station alert system and replace multi-band portable.	
852 Telephone	8,100
Cell Phones	4,500
Land Lines	2,600
Repairs	1,000
862 Gasoline	26,000
863 Vehicle Maintenance	50,000
881 Fire Prevention	6,000
Public education materials, and materials for local schools. Additional material due to new Senior Safety and Cooking Safety presentations.	
903 Printing	700
911 Fleet Insurance	11,600
912 Liability Insurance	8,500
921 Electricity	20,000
922 Heat	15,000
923 Sewer and Water	2,400
931 Repair & Maintenance - Building	8,000
Funds to replace A/C unit and other building repairs.	

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
933	Repair & Maintenance - Equipment	3,000
934	Opticom Upgrades and Repair	2,000
943	Rental - Hydrants	136,000
957	Education & Training	8,500
959	Membership & Dues	2,000
960	Meetings, Conferences & Seminars	3,500
970	Capital Outlay	28,500
	Extrication equipment	12,500
	Station #3 lighting project	16,000
TOTAL		<u><u>\$1,895,923</u></u>

DELTA TOWNSHIP

**FIRE GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Fire Department - 336

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	775,287	786,818	940,120	904,561
703 Salaries & Wages - Temporary	19,947	30,107	45,000	60,450
704 Salaries & Wages - OT	77,311	93,674	55,000	75,000
706 Salaries & Wages - Longevity	22,795	21,478	22,719	23,692
715 F.I.C.A.	68,799	81,702	71,106	76,135
717 Worker's Comp. Insurance	25,813	23,450	28,223	32,051
719 Health Insurance	100,014	183,871	193,835	182,321
720 Life, Dental & LTD Insurance	26,265	32,942	27,070	30,566
721 Pension	75,845	90,076	80,156	86,074
723 Food Allowance	5,443	6,908	6,655	6,523
724 Cleaning/Laundry/Uniforms	5,655	8,693	6,500	7,500
728 Office Supplies	1,489	1,732	1,500	1,200
729 Photo Copies	275	554	500	400
730 Postage	183	285	350	750
731 Publications	197	85	400	400
740 Operating Supplies	30,799	189,507	30,000	35,000
759 Tools	115	155	500	500
776 Building Maintenance Supplies	3,704	6,160	5,000	5,000
778 Equipment Maintenance Supplies	13,458	12,197	7,500	5,000
780 Grounds Maintenance Supplies	369	-	500	500
806 Contractual Services	15,410	26,079	15,000	15,000
851 Radio Maintenance	17,788	26,558	7,500	7,500
852 Telephone	10,223	10,638	9,500	8,100
861 Mileage	-	-	-	
862 Gasoline & Diesel	23,139	30,875	26,000	26,000
863 Vehicle Maintenance	74,553	54,284	50,000	50,000
881 Fire Prevention	2,856	6,997	5,000	6,000
903 Printing	292	725	700	700
911 Fleet Insurance	12,600	7,464	12,000	11,600
912 Liability Insurance	7,011	9,200	9,200	8,500
921 Electricity	16,825	23,898	20,000	20,000
922 Heat	14,110	8,967	15,000	15,000
923 Sewer & Water	2,553	2,166	2,400	2,400
931 R & M Services- Building	9,989	12,889	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 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
933 R & M Service - Equipment	4,166	4,226	5,000	3,000
934 R & M Services - Opticom	3,093	1,410	3,000	2,000
943 Rentals - Hydrant	134,820	134,890	135,000	136,000
957 Education & Training	8,476	6,456	7,500	8,500
959 Memberships & Dues	809	744	1,500	2,000
960 Meetings, Conf. & Seminars	2,370	1,288	2,000	3,500
970 Capital Outlay	6,145	2,576	25,000	28,500
Total Fire Department	<u>1,620,991</u>	<u>1,942,724</u>	<u>1,881,934</u>	<u>1,895,923</u>
<i>Total FTEs</i>	21.0	19.5	30.0	30.0

Summary				
Personnel Services	1,197,519	1,351,027	1,469,884	1,477,373
Supplies	79,383	250,244	78,750	82,250
Services	171,858	178,837	141,100	137,700
Insurance	19,611	16,664	21,200	20,100
Education & Training	11,655	8,488	11,000	14,000
Debt Payments	-	-	-	-
Capital Outlay	6,145	2,576	25,000	28,500
Grants and Other	134,820	134,890	135,000	136,000
Total Fire Department	<u>1,620,991</u>	<u>1,942,724</u>	<u>1,881,934</u>	<u>1,895,923</u>

DELTA TOWNSHIP

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

	Approved 2013
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	100
806 Contractual Services Maintenance contract for public warning sirens. Includes increase in charges.	4,500
852 Telephone	500
921 Electricity	7,000
931 Repair & Maintenance - Building	500
933 Repair & Maintenance - Equipment	400
960 Meetings, Conferences & Seminars MSP EM Conferences - Fall & Spring (Mandatory for Grants)	600
TOTAL	14,100

DELTA TOWNSHIP

**EOC GENERAL FUND
Detail of Expenditures**

Fiscal Year Ending, December 31:

Emergency Operations - 336.344

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
726 Disaster Relief Supplies	0	-		
740 Operating Supplies	757	1,100	500	500
778 Equipment Maintenance Supplies	-	-	100	100
806 Contractual Services	3,392	4,419	4500	4,500
852 Telephone	1,100	883	1000	500
921 Electricity	4,205	4,811	7500	7,000
931 R & M Services - Building		-	400	500
933 R & M Services - Equipment	-	-	400	400
957 Education & Training	-	-	500	
960 Meetings, Conf. & Seminars	561	310	600	600
970 Capital Outlay	21,516	-		-
Total Emergency Operations	31,531	11,524	15,500	14,100
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

Summary				
Supplies	757	1,100	600	600
Services	9,258	10,424	14,900	13,500
Capital Outlay	21,516	-		-
Total EOC	31,531	11,524	15,500	14,100

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
702	Salaries & Wages - Regular	1,206,288
703	Salaries & Wages - Temporary Budget amount represents wages for part-time firefighters.	60,600
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.	18,300
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.	99,179
717	Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	42,859
719	Health Insurance Premiums for health care coverage for full-time employees and their dependents.	243,668
720	Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	40,955
721	Pension Delta Township contributes an amount equal to 12.5% of the annualized base compensation for each full time non-bargaining employees; bargaining unit employees contribute to MERS based upon actuarial valuations.	114,084

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
723	Food Allowance A contractual item negotiated with the firefighters union for full time employees only.	11,267
724	Uniform Allowance Work uniforms and cleaning expenses are provided for all firefighters and EMS.	7,000
728	Office Supplies	2,000
729	Photo Copies	250
730	Postage	250
731	Publications	450
740	Operating Supplies Replacement batteries for LP15 and Lucas.	12,000
760	Medical Supplies	50,000
776	Repair & Maintenance Supplies - Building Building maintenance supplies for the three fire stations.	5,000
778	Repair & Maintenance Supplies - Equipment	2,500
780	Grounds Maintenance	500
806	Contract Services New LifePak reduced maintenance contract.	16,000
815.010	Ambulance Fees - Residents	180,000
851	Radio Maintenance Funds for replacement speaker mics and multi-band portable.	8,500

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
852	Telephone	5,000
	Cell ph. service & equipment	2,500
	Landline Phones & equipment	2,500
862	Gasoline	22,000
863	Vehicle Maintenance	18,000
903	Printing	900
911	Fleet Insurance	8,300
912	Liability Insurance	11,000
921	Electricity	18,500
922	Heat	15,000
923	Sewer and Water	2,500
931	Repair & Maintenance - Building	8,000
	New A/C unit (1/2) at Fire Station No. 3	
933	Repair & Maintenance - Equipment	1,500
934	Opticom Upgrades and Repair	2,500
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	600
960	Meetings, Conferences & Seminars	1,500

DELTA TOWNSHIP

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

		Approved 2013
963	Miscellaneous 1/2 CPSE accreditation.	<u>2,500</u>
970	Capital Outlay Station No. 3 lighting project Ambulance	16,000 170,000
TOTAL		<u><u>2,489,450</u></u>

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	1,318,882	1,213,494	1,218,733	1,206,288
703 Salaries & Wages - Temporary	26,512	32,451	60,000	60,600
704 Salaries & Wages - OT	101,787	102,808	55,000	55,000
706 Salaries & Wages - Longevity	17,588	9,983	14,720	18,300
715 F.I.C.A.	112,143	93,454	98,702	99,179
717 Worker's Comp. Insurance	47,932	44,760	40,698	42,859
719 Health Insurance	173,755	193,852	236,234	243,668
720 Life, Dental & LTD Insurance	36,325	32,922	39,504	40,955
721 Pension	144,495	112,146	114,551	114,084
723 Food Allowance	12,850	10,679	11,495	11,267
724 Cleaning/Laundry/Uniform	6,096	6,941	6,000	7,000
728 Office Supplies	1,350	1,642	2,000	2,000
729 Photo Copies	-	-	250	250
730 Postage	112	31	250	250
731 Publications	-	816	450	450
740 Operating Supplies	6,835	13,329	12,000	12,000
760 Medical Supplies	36,761	47,761	45,000	50,000
776 Building Maintenance Supplies	3,163	5,916	5,000	5,000
778 Equipment Maintenance Supplies	1,182	696	2,500	2,500
780 Grounds Maintenance Supplies	-	-	500	500
806 Contractual Services	21,218	25,240	21,000	16,000
815 Ambulance Fees-Residents	209,715	178,904	210,000	180,000
851 Radio Maintenance	17,038	20,206	8,500	8,500
852 Telephone	2,058	6,140	5,000	5,000
861 Mileage	-	-	-	-
862 Gasoline & Diesel	10,372	12,964	15,000	22,000
863 Vehicle Maintenance	31,090	21,528	20,000	18,000
903 Printing	373	904	900	900
911 Fleet Insurance	9,000	9,000	9,000	8,300
912 Liability Insurance	9,264	12,000	12,000	11,000
921 Electricity	16,448	22,637	18,500	18,500
922 Heat	12,592	7,959	15,000	15,000
923 Sewer & Water	2,283	1,892	2,500	2,500
931 R & M Services - Building	9,989	7,378	8,000	8,000
933 R & M Services - Equipment	1,690	1,816	1,500	1,500
934 R & M Services - Opticom	-	50	5,000	2,500
957 Education & Training	7,382	2,248	9,000	9,000

DELTA TOWNSHIP

AMBULANCE ACTIVITY GENERAL FUND

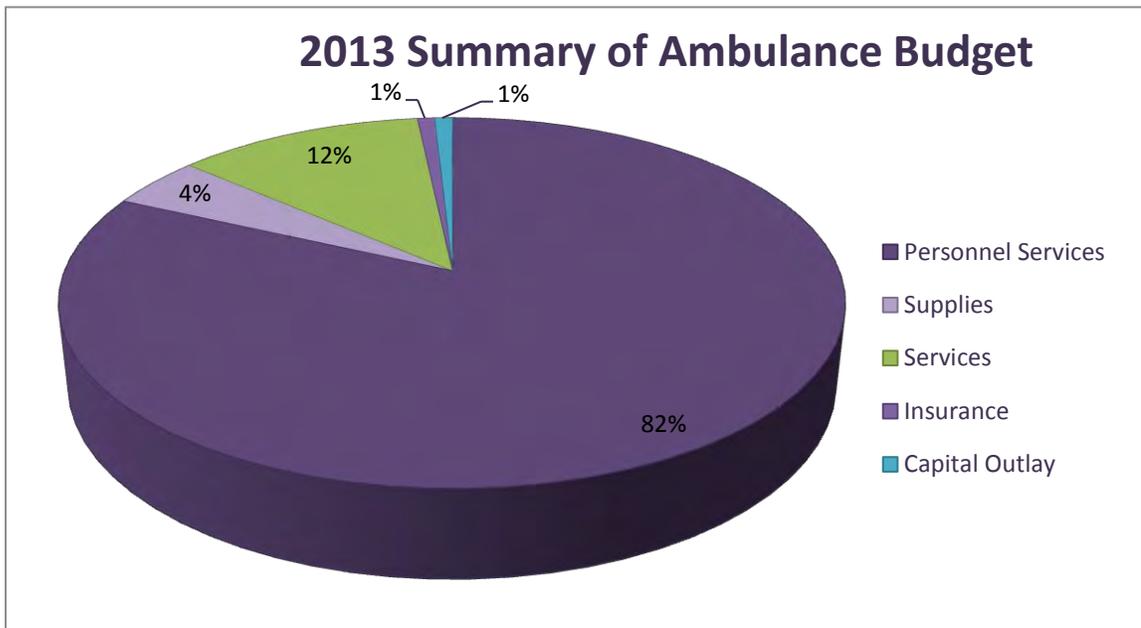
Detail of Expenditures

Fiscal Year Ending, December 31:

Ambulance Activity - 651

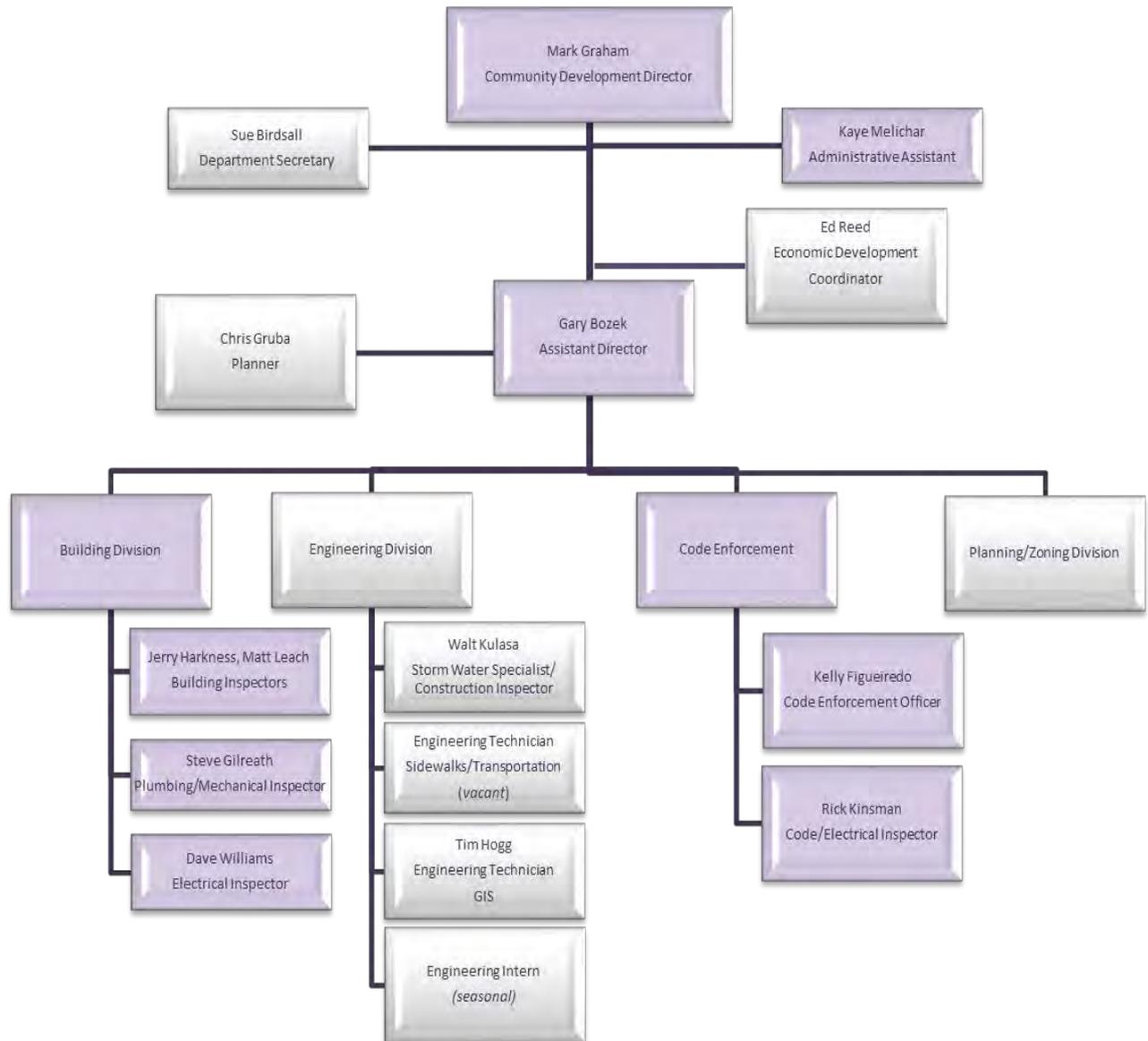
<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
959 Memberships & Dues	-	100	600	600
960 Meetings, Conf. & Seminars	-	-	1,500	1,500
963 Miscellaneous - Other	-	-	-	2,500
970 Capital Outlay	14,684	193,662	20,000	186,000
Total Ambulance Activity	<u>2,422,964</u>	<u>2,448,307</u>	<u>2,346,587</u>	<u>2,489,450</u>
<i>Total FTEs</i>	23.0	23.5	20.0	20.0

Summary				
Personnel Services	1,992,269	1,846,547	1,889,637	1,892,200
Supplies	65,871	90,096	88,950	104,450
Services	324,494	294,655	315,900	276,400
Insurance	18,264	21,000	21,000	19,300
Education & Training	7,382	2,348	11,100	11,100
Capital Outlay	14,684	193,662	20,000	186,000
Total Ambulance Activity	<u>2,422,964</u>	<u>2,448,307</u>	<u>2,346,587</u>	<u>2,489,450</u>





COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION FY 2013 BUDGET



DELTA TOWNSHIP

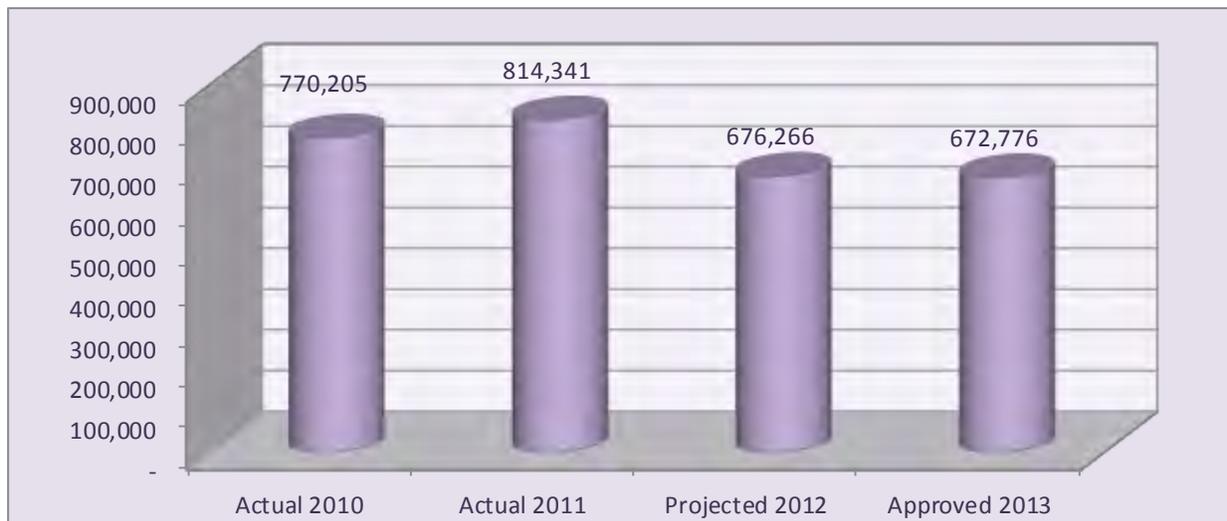
COMMUNITY DEVELOPMENT DEPARTMENT BUILDING DIVISION

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.

Goals

- To continue to participate in the Township's sustainability efforts.
- To continue to draft ordinance amendments as necessary.
- To continue to explore strategies to address blight issues on the West Saginaw Highway corridor.
- To continue to address citizens' concerns and complaints with regard to code enforcement in a timely and friendly manner.

Building Division Budget History



2013 Performance Objectives

1. To continue stringent code enforcement on West Saginaw Highway east of Creyts Road.
2. To commence year one of the 3rd three year rental inspection cycle.
3. To continue to explore the pros and cons of scheduling building inspections on-line.
4. To continue to explore filing and payment of applications and fees on-line.
5. To review Building Division fees and determine if they need to be revised.
6. To continue to update the Building Division web site.
7. To continue to expand the use of the BS&A software for Building Division applications.
8. To continue to identify expired permits and respond accordingly.

DELTA TOWNSHIP

Output Indicators	2010	2011	Actual through June 30, 2012	Target 2013
Total Number of FTE Training Hours	227	179	229	300
Total Number of Inspections for Department	6,200	7,256	3,081	6,700
Number of Code Enforcement Inspections (Blight, Signs, Etc.)	*	*243	376	700
Number of Rental Inspections	*634	*664	1,306	3,000
Number of Trade Inspections	*	*	1,399	3,000
Number of Building Permits	280	124	70	80
Number of Electrical Permits	362	208	148	160
Number of Sign Permits	100	48	55	65
Number of Mechanical Permits	570	276	168	180
Number of Plumbing Permits	280	120	70	90
Number of Sewer Permits	93	30	19	25
Percentage of operation costs to General Fund total budget	5.1%	179	4.4%	4.4%

*Used a different method of calculation. Previously inspections were separated between Code Enforcement Officers and Trade Inspectors; however, with cross-duties it is now combined.

DELTA TOWNSHIP

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

	Approved 2013
702 Salaries & Wages - Regular	434,756
703 Salaries & Wages - Temporary Inspector wages to cover absences.	5,000
706 Salaries & Wages - Longevity Longevity is paid annually to full time employees with five years or more of service. It is calculated by applying the appropriate rate to the employees' base wage on November 30 of each year.	13,047
710 Fees & Per Diem Fees associated with the Property Maintenance Board Of Appeals.	250
715 F.I.C.A. The Township contributes 7.65% of the employees' wages up to \$106,800, plus 1.45% of wages over \$106,800.	34,257
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	2,874
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	71,071
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	11,968
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.	52,653

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
728	Office Supplies	2,000
729	Photo Copies	500
730	Postage	1,500
731	Publications	100
806	Contractual Services	500
852	Telephone	3,060
861	Auto Allowance/Mileage	-
862	Gasoline	7,000
863	Vehicle Maintenance	2,000
903	Printing	300
911	Fleet Insurance	3,130
957	Education & Training BS&A software training and other professional training.	3,500
959	Membership & Dues	950
960	Meetings, Conferences & Seminars	4,360
	COCM Spring/Fall (2 people)	1620
	IAEI Winter/Summer (2 people)	1440
	PIAM conference	400
	MIAM training	300
	Code Enforcement training	600
963	Miscellaneous	5,000

DELTA TOWNSHIP

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

			Approved 2013
			<hr/>
970	Capital Outlay		13,000
	Office reconfiguration	12,500	
	Misc. equipment & tool replacement	500	
TOTAL			<hr/> 672,776 <hr/>

DELTA TOWNSHIP

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

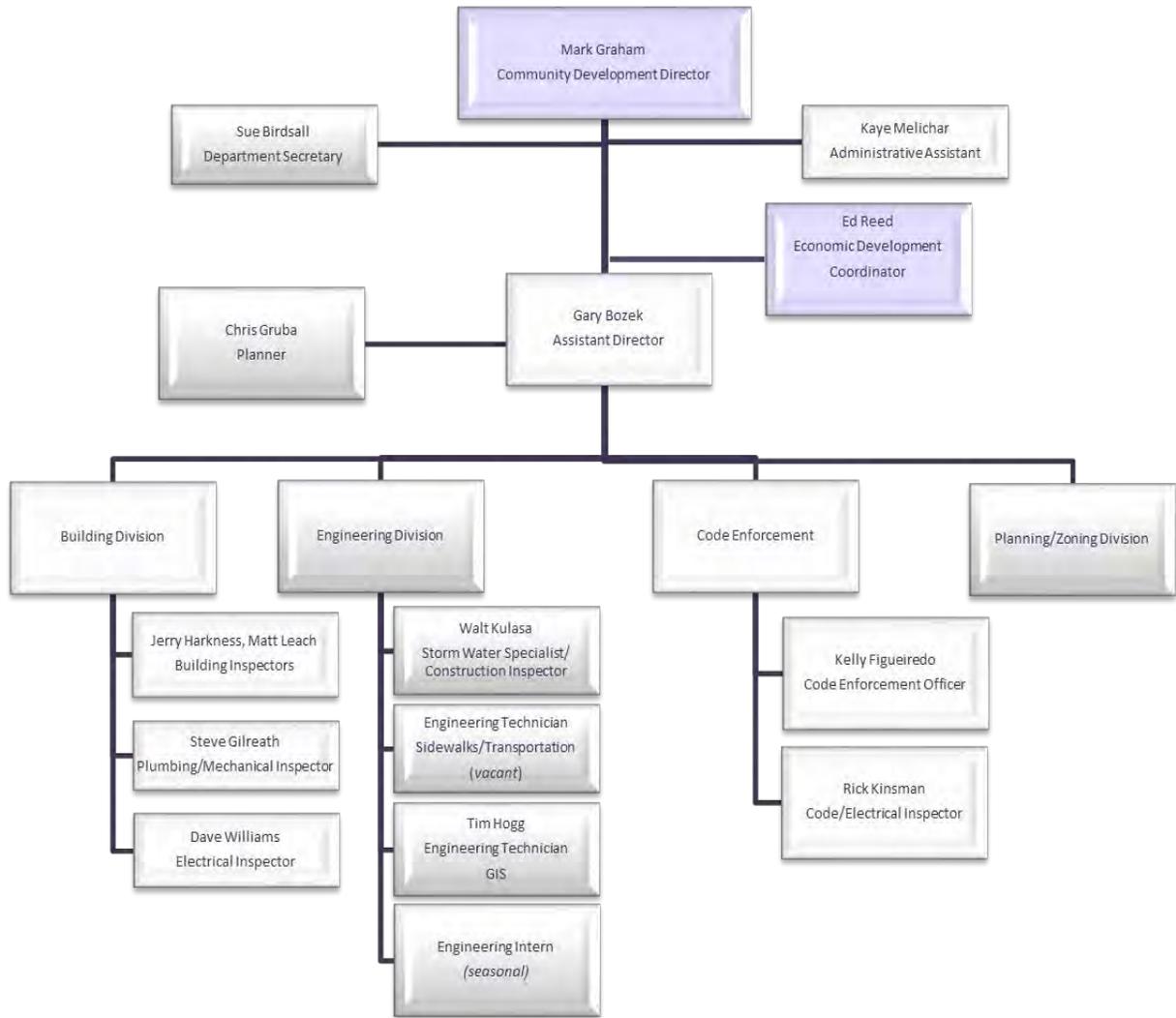
Building Department - 371

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	541,706	525,596	443,584	434,756
703 Salaries & Wages - Temporary			7,500	5,000
706 Salaries & Wages - Longevity	14,664	15,134	12,582	13,047
710 Fees & Per Diem	90	150	300	250
715 F.I.C.A.	42,253	40,822	38,182	34,257
717 Worker's Comp. Insurance	4,442	4,082	2,666	2,874
719 Health Insurance	62,428	92,399	76,729	71,071
720 Life, Dental & LTD Insurance	12,395	12,808	10,690	11,968
721 Pension	66,050	63,957	52,133	52,653
728 Office supplies	980	3,294	2,000	2,000
729 Photo Copies	490	508	400	500
730 Postage	1,535	1,555	1,500	1,500
731 Publications	-	143	100	100
740 Operating Supplies	912	-	-	
778 Equipment Maintenance Supplies	-	13	-	
806 Contractual Services	605	615	625	500
852 Telephone	3,035	3,151	3,060	3,060
861 Mileage	-	-	200	
862 Gasoline & Diesel	6,332	7,715	6,500	7,000
863 Vehicle Maintenance	2,508	1,754	2,000	2,000
903 Printing	593	-	300	300
911 Fleet Insurance	3,400	3,400	3,400	3,130
957 Education & Training	4,505	4,365	1,160	3,500
959 Memberships & Dues	684	774	675	950
960 Meetings, Conf. & Seminars	410	662	4,480	4,360
963 Miscellaneous - Other	-	-	5,000	5,000
970 Capital Outlay	188	31,444	500	13,000
Total Building Department	770,205	814,341	676,266	672,776
<i>Total FTEs</i>	9.0	8.0	7.0	6.5

Summary				
Personnel Services	744,028	754,948	644,366	625,876
Supplies	10,249	13,228	10,500	16,100
Services	6,741	5,520	6,185	5,860
Insurance	3,400	3,400	3,400	3,130
Education & Training	5,599	5,802	11,315	8,810
Capital Outlay	188	31,444	500	13,000
Total Building Department	770,205	814,341	676,266	672,776



COMMUNITY DEVELOPMENT DEPARTMENT ECONOMIC DEVELOPMENT ACTIVITY FY 2013 BUDGET



DELTA TOWNSHIP

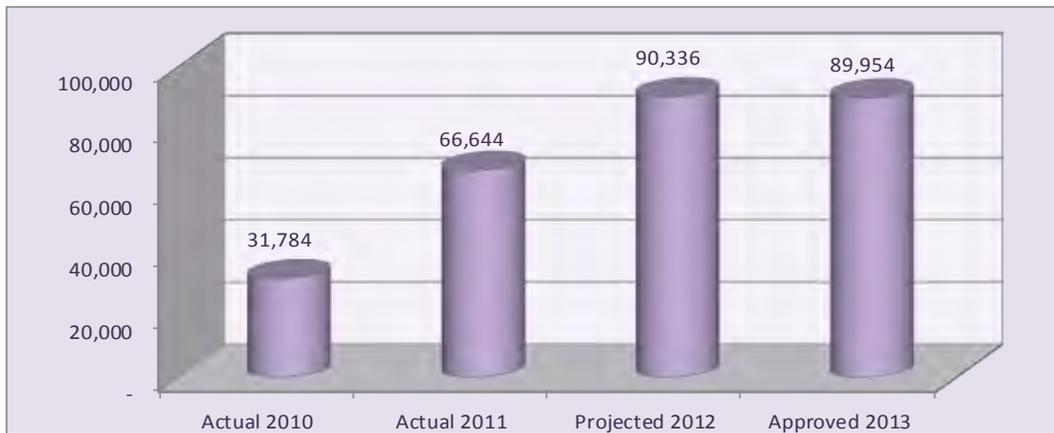
ECONOMIC DEVELOPMENT ACTIVITY

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.

Goals

- To maintain the Township's economic base by fostering the growth and expansion of existing businesses.
- To further enhance Delta Township's reputation as an outstanding community in which to locate and operate business.
- To continue to provide support to the Township's Economic Development Corporation.
- To further broaden the Township's tax base by attracting new development and businesses to the community.

Economic Development Activity Budget History



Output Indicators	2011	As of June 30, 2012	Target 2013
Number of Retention Visits	54	40	50
Number of joint business calls with MEDC staff	-	12	12
Number of Welcome Calls to New Businesses	-	6	10
Number of Economic Development Seminars/Workshops/Conferences Attended	-	3	6
Percentage of operation costs to General Fund Total Budget	0.03%	0.6%	0.6%

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	67,847
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.	5,190
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.	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.	1,592
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.	8,481
731 Publications	500
852 Telephone	1,200
861 Mileage	400
903 Printing	300
957 Education & Training Classes offered by The MI Economic Developers Assoc. and International Economic Development Assoc.	1,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
959	Membership & Dues	585
	MI Economic Developers Assoc. Membership	240
	International Economic Development Membership	345
960	Meetings, Conferences & Seminars	260
TOTAL		<u><u>89,954</u></u>

DELTA TOWNSHIP

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

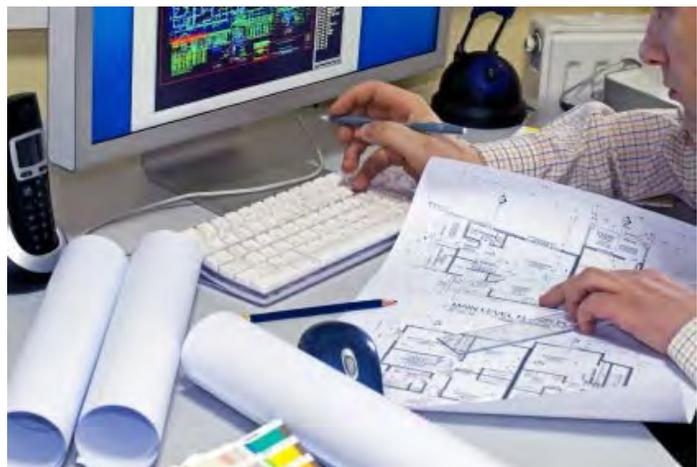
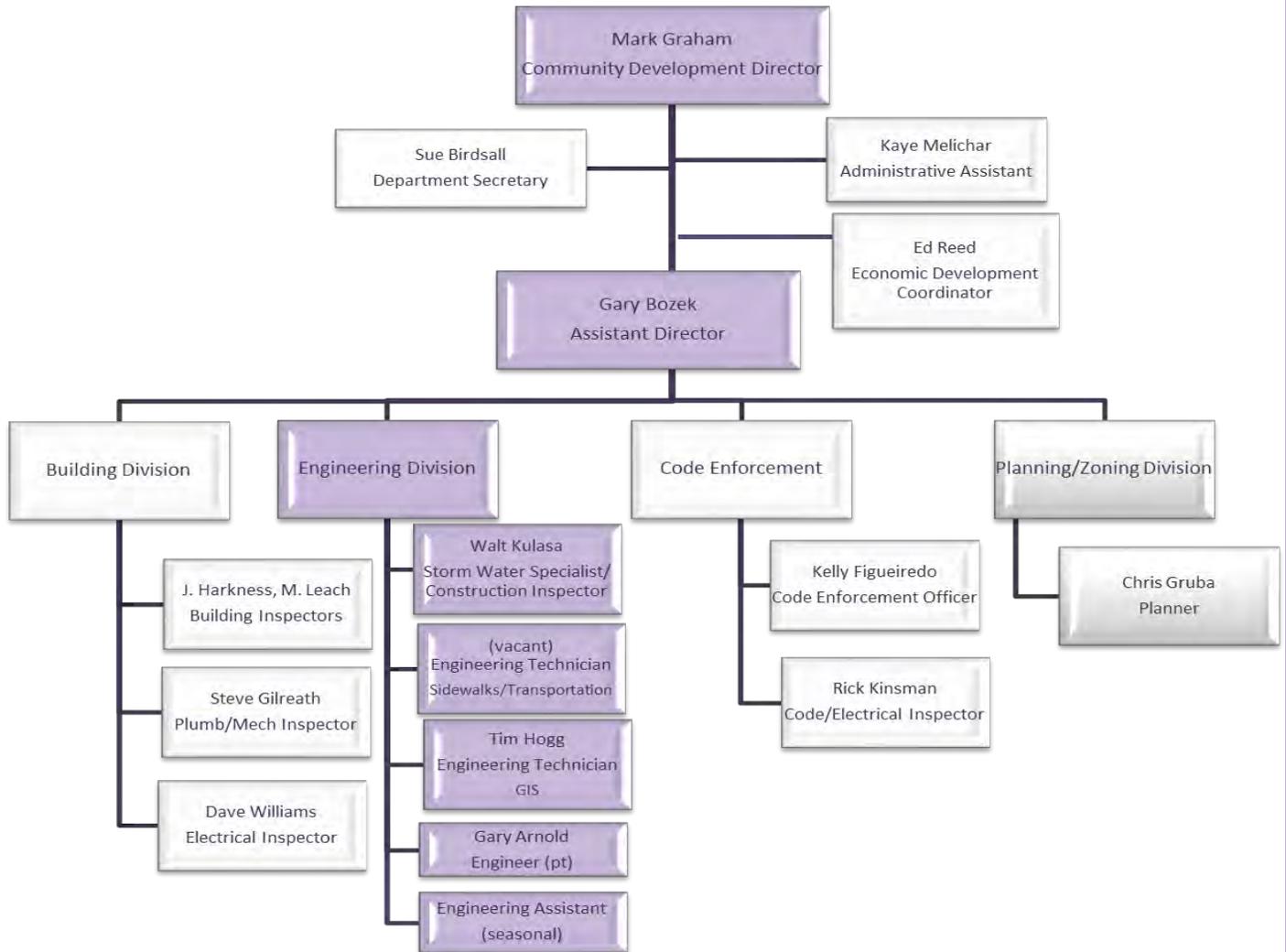
EDC Activity - 728

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	23,571	50,147	67,175	67,847
715 F.I.C.A.	1,812	4,029	5,139	5,190
717 Worker's Comp. Insurance	45	94	99	99
719 Health Insurance	-	1,906	2,500	2,500
720 Life, Dental & LTD Insurance	618	1,150	1,481	1,592
721 Pension	2,813	6,252	8,397	8,481
728 Office Supplies	1,282	38	300	
729 Photo Copies	-	-	200	
730 Postage	-	-	500	
731 Publications	-	95	500	500
740 Operating Supplies	46	31		
806 Contractual Services	-	964		
852 Telephone	100	890	1,200	1,200
861 Mileage	-	-	400	400
903 Printing	-	300	300	300
957 Education & Training	-	-	1,000	1,000
959 Memberships & Dues	651	320	585	585
960 Meetings, Conf. & Seminars	846	429	260	260
970 Capital Outlay		-	300	
Total EDC Activity	<u>31,784</u>	<u>66,644</u>	<u>90,336</u>	<u>89,954</u>
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

<i>Summary</i>				
Personnel Services	28,859	63,577	84,791	85,709
Supplies	1,328	2,019	3,100	2,100
Services	100	300	300	300
Education & Training	1,497	749	1,845	1,845
Capital Outlay		-	300	-
Total EDC Activity	<u>31,784</u>	<u>66,644</u>	<u>90,336</u>	<u>89,954</u>



COMMUNITY DEVELOPMENT DEPARTMENT ENGINEERING DIVISION FY 2013 BUDGET

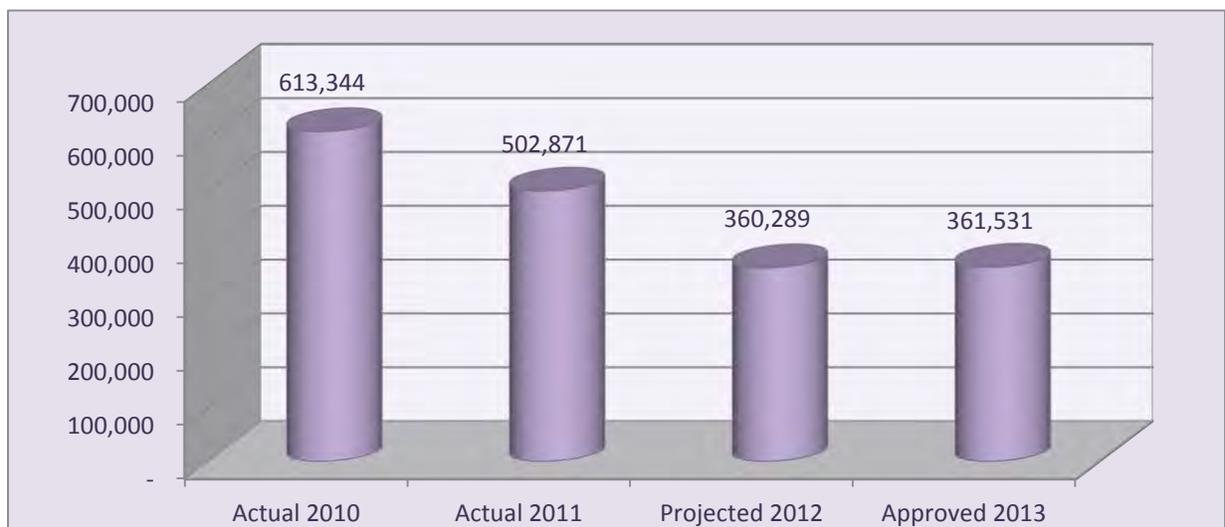


DELTA TOWNSHIP

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



Goals

- To continue to maintain and update Township maps, plans and documents pertaining to utilities and their corresponding easements.
- To continue to provide information in a timely and efficient manner to prospective developers, builders, consulting engineers, residents, and other interested parties on Township utilities.
- To continue to review plans for proposed public and private improvements.
- To continue to prepare plans, specifications, and supervise construction of all authorized projects.
- To continue to oversee sidewalk construction, repair, and maintenance programs according to the Township's long term plan.

2013 Performance Objectives

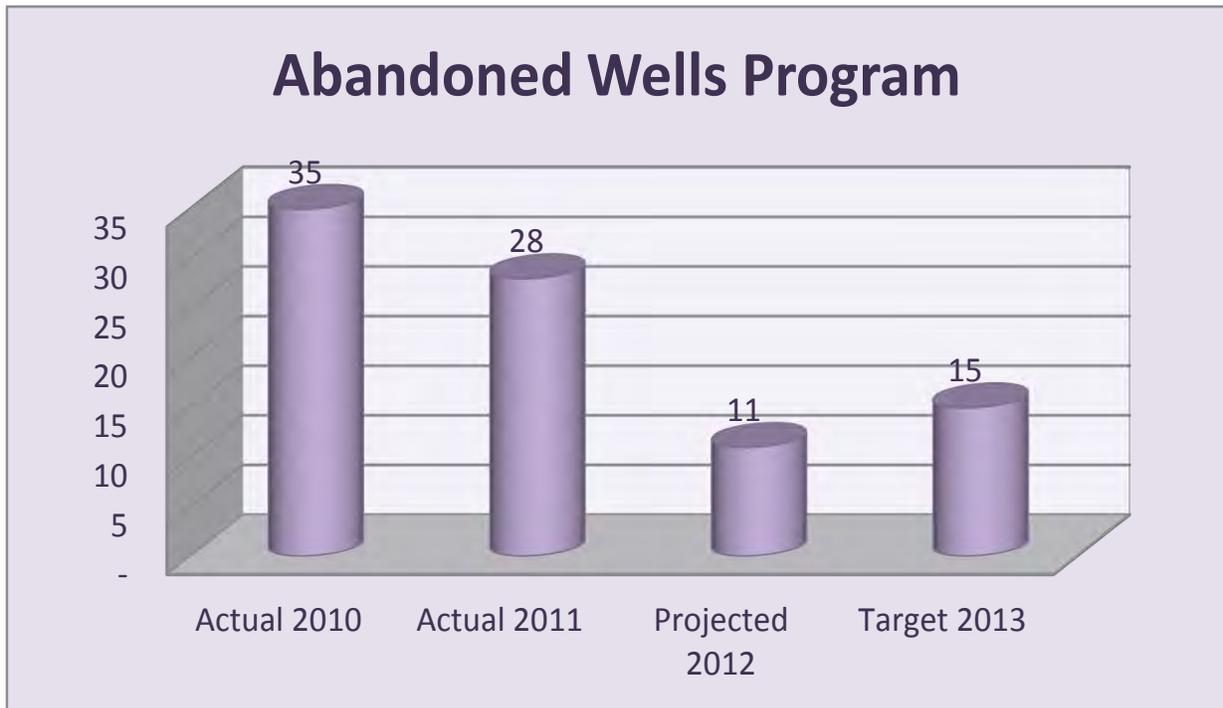
1. To commence year two (area 2) of the five year sidewalk repair program.
2. To continue to participate with design and implementation of proposed water main projects.
3. To prepare preliminary plans for the proposed Library pathway to Maycroft Road.

DELTA TOWNSHIP

4. To continue to draft a storm water management plan for Township properties per Phase II requirements.
5. To draft a report regarding the Noxious Weeds Program and draft ordinance amendments accordingly.
6. To continue providing updated information for the Township website.

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Number of sidewalk sections (5 ft. x 5 ft.) repaired and/or replaced	*	*	177	250
Number of sidewalk ramps repaired to ADA standards	*	*	0	30
Number of site plans reviewed	5	7	10	15
Engineering project hours	2,734	3,143	2,073	3,100
Abandoned Well Program (wells)	16	0	11	15

*Not previously reported.



DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	188,952
703 Salaries & Wages - Temporary One part-time year-round professional engineer & part-time summer intern.	37,500
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.	4,729
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.	17,636
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	908
719 Health Insurance Premiums for health care coverage for full-time employees and their dependents.	43,253
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	5,934
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.	22,839
728 Office Supplies	3,500

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
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	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
903 Printing	500
911 Fleet Insurance	1,380
933 Repair & Maintenance - Equipment	250
957 Education & 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

DELTA TOWNSHIP

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

	Approved 2013
960 Meetings, Conferences & Seminars	1,200
970 Capital Outlay	500
TOTAL	<u>361,531</u>

DELTA TOWNSHIP

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

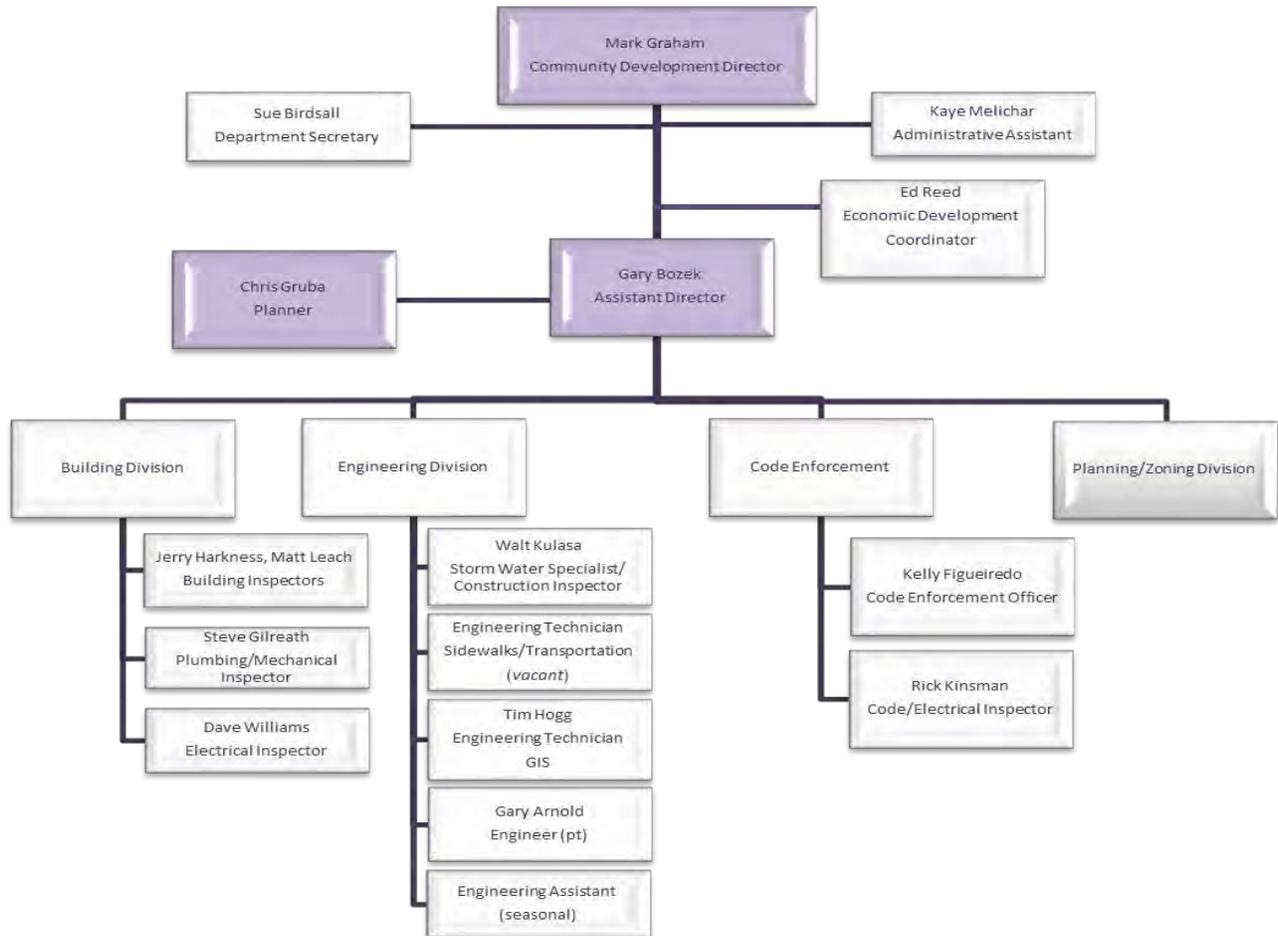
Engineering Department - 447

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	414,777	336,796	190,330	188,952
703 Salaries & Wages - Temporary	8,943	10,640	36,500	37,500
704 Salaries & Wages - OT	2,100	320	1,500	1,500
706 Salaries & Wages - Longevity	13,861	9,698	8,784	4,729
715 F.I.C.A.	33,231	27,038	18,533	17,636
717 Worker's Comp. Insurance	2,413	1,851	910	908
719 Health Insurance	47,725	52,099	36,447	43,253
720 Life, Dental & LTD Insurance	8,585	7,041	5,092	5,934
721 Pension	49,121	35,009	23,793	22,839
724 Cleaning & Laundry	-	-	-	-
728 Office Supplies	3,974	2,861	3,500	3,500
729 Photo Copies	856	278	1,000	1,000
730 Postage	466	346	700	700
731 Publications	34	97	500	500
740 Operating Supplies	3,310	3,278	4,000	4,000
778 Equipment Maintenance Supplies	856	272	1,000	1,000
806 Contractual Services	7,867	3,773	15,000	15,000
851 Radio Maintenance	1,445	200	300	300
852 Telephone	622	626	650	650
861 Mileage	283	-	300	300
862 Gasoline & Diesel	2,812	1,954	2,500	2,500
863 Vehicle Maintenance	727	2,846	1,500	1,500
903 Printing	-	-	500	500
911 Fleet Insurance	1,500	1,500	1,500	1,380
933 R & M Services - Equipment	15	-	250	250
957 Education & Training	925	1,460	1,500	1,500
959 Memberships & Dues	2,484	1,780	2,000	2,000
960 Meetings, Conf. & Seminars	4,412	1,108	1,200	1,200
963 Miscellaneous - Other	-	-	-	-
970 Capital Outlay	-	-	500	500
Total Engineering Department	613,344	502,871	360,289	361,531
<i>Total FTEs</i>	6.5	5.0	4.5	4.5

Summary				
Personnel Services	580,756	480,493	321,889	323,251
Supplies	12,308	9,086	13,200	13,200
Services	10,959	7,444	18,500	18,500
Insurance	1,500	1,500	1,500	1,380
Education & Training	7,821	4,348	4,700	4,700
Capital Outlay	-	-	500	500
Total Engineering Dept.	613,344	502,871	360,289	361,531



COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION FY 2013 BUDGET



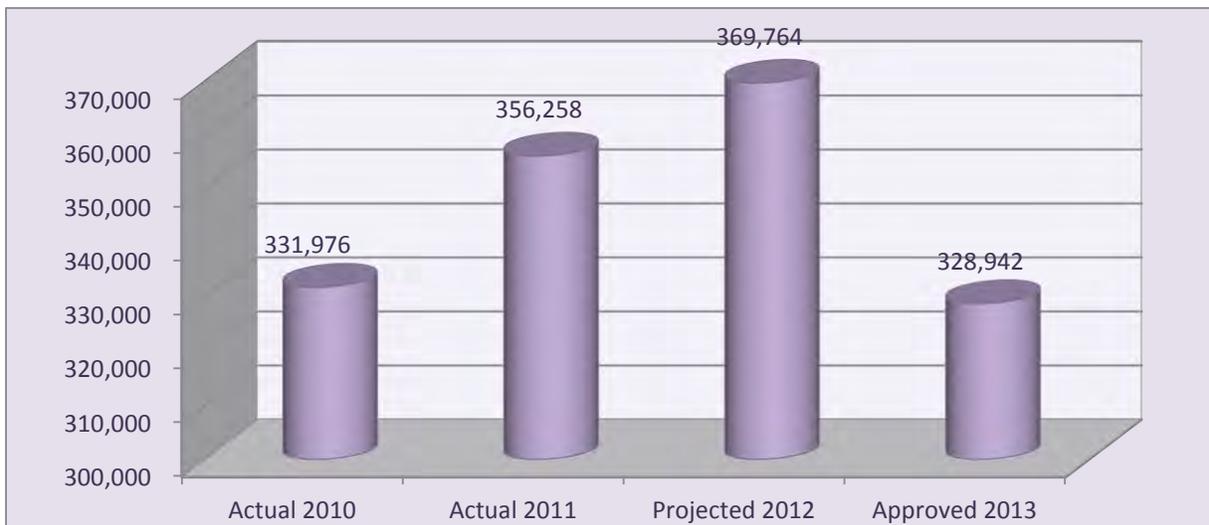
**COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING DIVISION**

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.

Goals

- To continue to participate in the Township’s sustainability efforts.
- To continue to draft ordinance amendments as necessary.
- To continue to explore strategies to address blight issues on the West Saginaw Highway corridor.
- To continue to address citizens' concerns and complaints with regard to code enforcement in a timely and friendly manner.

Budget History



2013 Objectives

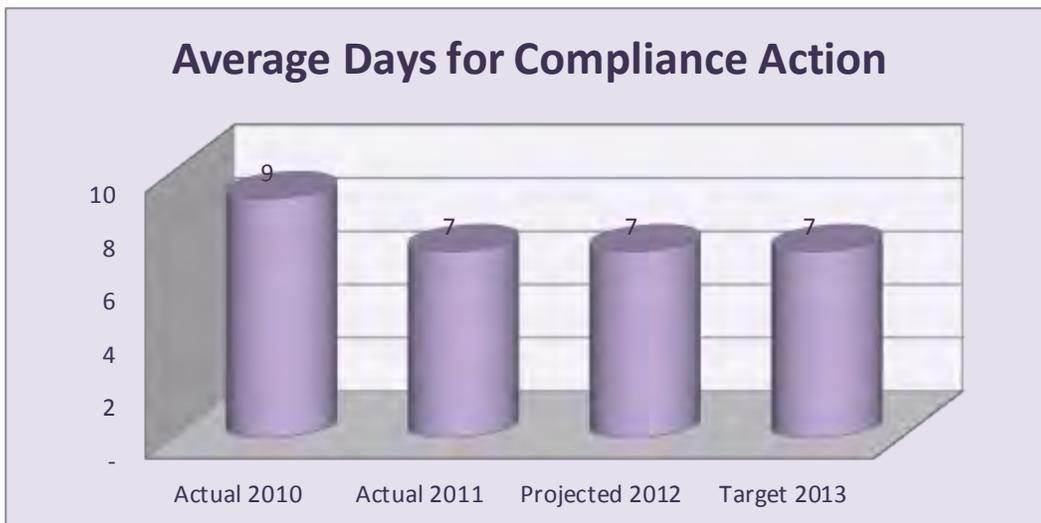
1. To commence implementation of activities for the 2012 Comprehensive Plan.
2. To continue to assist in efforts to have MDOT conduct an M-43 Speed Study & Traffic Signal request at Broadbent and M-43.
3. To continue to review Zoning Ordinance parking requirements for commercial uses.
4. To recommence the scanning of Planning Division files.

DELTA TOWNSHIP

5. To continue to assist the Parks Department in preparation of plans for Olds-Anderson Park improvements.
6. To continue to expand the use of the BS&A software for code enforcement purposes.

Output Indicators	2010	2011	As of June 30, 2012	Target 2013
Number of Zoning enforcement actions	35	15	9	20
Number of Code of Ordinance amendments	8	3	3	3
Number of Special land use permits processed	8	2	2	*
Number of Site plans reviewed	4	2	5	*
Number of Training Hours per FTE	-	-	2	10
Percentage of operation costs to General Fund Total Budget	2.1%		2.4%	2.1%

*Market driven, not under the control of staff.



DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	224,471
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.	5,759
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.	17,613
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	339
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.	33,758
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	5,192
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.	27,110
728 Office Supplies	800

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
729	Photo Copies	800
730	Postage	800
731	Publications	1,000
	American Planning Assoc. Membership 3 ea.	800
	Planning & Zoning newsletter	200
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>328,942</u></u>

DELTA TOWNSHIP

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

Planning Department - 721

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	233,556	243,563	247,023	224,471
706 Salaries & Wages - Longevity	7,895	7,957	8,265	5,759
710 Fees & Per Diem	4,100	6,800		6,000
715 F.I.C.A.	18,314	18,651	19,529	17,613
717 Worker's Comp Insurance	488	443	361	339
719 Health Insurance	28,985	40,511	40,282	33,758
720 Life, Dental & LTD Insurance	5,617	6,002	6,088	5,192
721 Pension	28,196	28,359	29,516	27,110
728 Office Supplies	547	569	800	800
729 Photo Copies	520	534	800	800
730 Postage	400	456	800	800
731 Publications	980	185	1,000	1,000
806 Contractual Services	-		10,000	
852 Telephone	13	21	250	250
861 Mileage	-	-	100	100
903 Printing	-	197	1,000	1,000
957 Education & Training	165	132	800	800
959 Memberships & Dues	1,710	1,000	1,650	1,650
960 Meetings, Conf. & Seminars	490	391	1,500	1,500
970 Capital Outlay	-	486		
Total Planning Department	<u>331,976</u>	<u>356,258</u>	<u>369,764</u>	<u>328,942</u>
<i>Total FTEs</i>	3.0	3.0	3.0	3.0

Summary				
Personnel Services	327,151	352,287	351,064	320,242
Supplies	2,447	1,744	3,400	3,400
Services	13	218	11,350	1,350
Insurance				-
Education & Training	2,365	1,523	3,950	3,950
Capital Outlay	-	486	-	-
Total Planning Dept.	<u>331,976</u>	<u>356,258</u>	<u>369,764</u>	<u>328,942</u>

GENERAL FUND RECYCLING ACTIVITY FY 2013 BUDGET

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

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

Delta Township is one of the leaders in the area in providing recycling opportunities for the residents.



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.

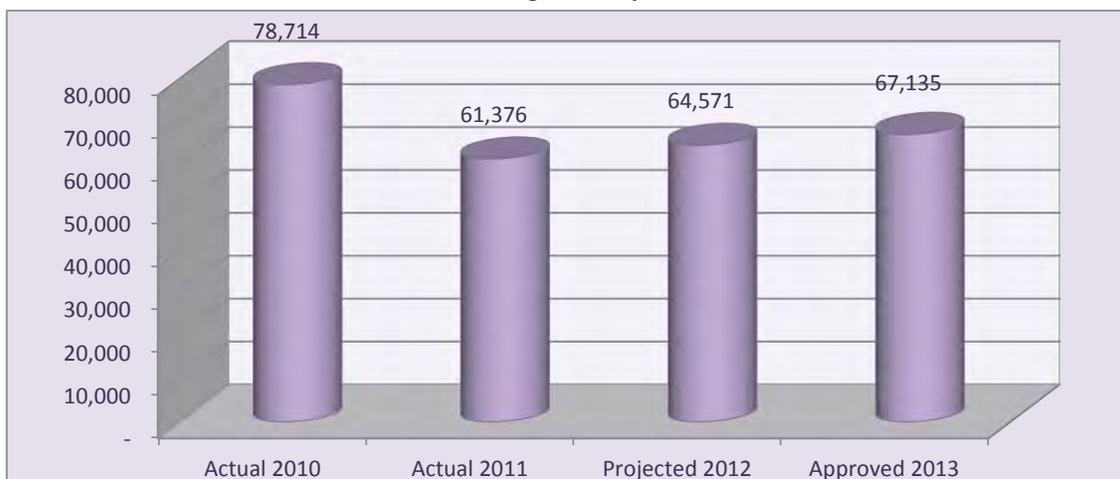
Key Goals

- To continue to provide recycling opportunities in a cost-effective manner.
- To continue to maintain and supervise the township's recycling center.
- To implement a system that would make the de-leafing programs accessible to immobile township residents who are unable to deliver recyclable material to the recycling facility.

Objectives

- To continue Delta Township's annual recycling events: De-Leafing, Spring Yard Waste Clean-up, and Propane Tank/Freon Appliance Collection.
- To continue coordination of recycling activities with those offered in Grand Ledge, Eaton County, and the City of Lansing.
- To continue exploration of the availability of grants that expand recycling opportunities, and promote the township's recycling efforts.

Budget History



DELTA TOWNSHIP

Output Indicators	2011	Actual through June, 2012	Target 2013
Recycled at Center (Tons)	1287	440	1325
Recycling Costs (per ton)	\$51.47	\$56.81	\$50.66
Recycling Special Events	3	3	4
Coordination Events with surrounding municipalities	N/A	N/A	1
Percentage of operation costs to General Fund Total Budget	.5%	.4%	.4%

DELTA TOWNSHIP

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

	Approved 2013
703 Wages & Salaries - Temporary	22,725
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.	1,738
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	622
740 Operating Supplies	1,000
Office supplies	400
Custodial supplies	300
Printing	300
776 Repair & Maintenance Supplies - Building	250
778 Repair & Maintenance - Supplies	500
Repairs of recycling containers	300
Equipment repairs	200
780 Repair & Maintenance Supplies - Grounds	3,000
Landscape supplies	500
Fertilizer/weed control	300
Ice melter	200
Curb/asphalt repair	2,000
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**

		Approved 2013
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
TOTAL		67,135

DELTA TOWNSHIP

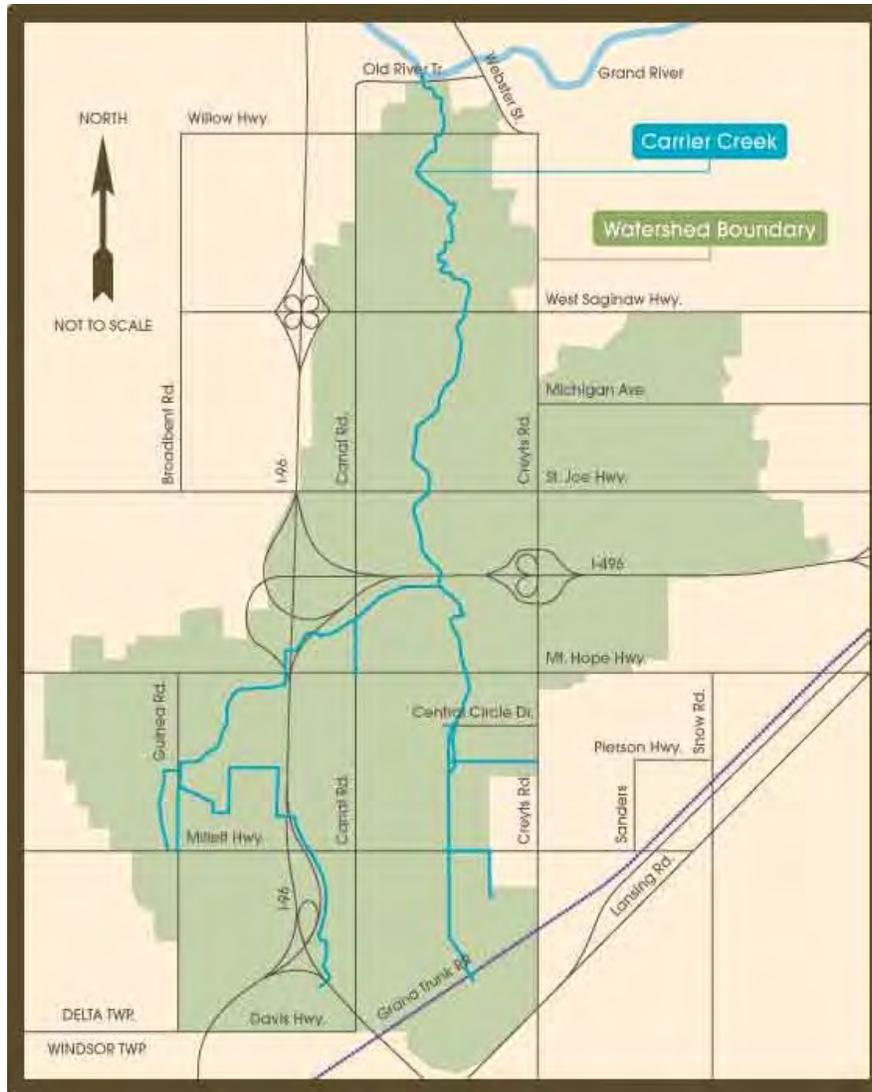
RECYCLING GENERAL FUND
Detail of Expenditures
 Fiscal Year Ending December 31:

Recycling - 442

Acct #	Actual 2010	Actual 2011	Amended 2012	Approved 2013
702 Salaries & Wages - Regular	1,528	(24)		
703 Salaries & Wages - Temporary	24,766	23,929	22500	22,725
704 Salaries & Wages - Overtime	2,029	228		500
715 F.I.C.A	2,161	1,908	1721	1,738
717 Workers' Compensation	1,006	831	800	622
719 Health Insurance	(25)	(30)		
720 Life, Dental & Disability Ins.	-			
721 Retirement	191	105		
740 Operating Supplies	604	958	1000	1,000
776 Building Maintenance Supplies	166	241	250	250
778 Equipment Maintenance Supplies	-	437	500	500
780 Grounds Maintenance Supplies	1,257	777	1000	3,000
806 Contractual Services	-	-	250	250
852 Telephone	507	533	500	500
921 Electricity	1,490	1,428	1800	1,800
923 Sewer & Water	257	244	250	250
925 Recycling	42,777	29,811	33500	33,500
970 Capital Outlay	-		500	500
Total Recycling	78,714	61,376	64,571	67,135
<i>Total FTEs</i>	1.0	1.0	1.0	1.0

Summary				
Personnel Services	31,656	26,947	25,021	25,585
Supplies	2,027	2,413	2,750	4,750
Services	45,031	32,016	36,300	36,300
Capital Outlay	-	-	500	500
Total Recycling	78,714	61,376	64,571	67,135

GENERAL FUND DRAIN ACTIVITY FY 2013 BUDGET



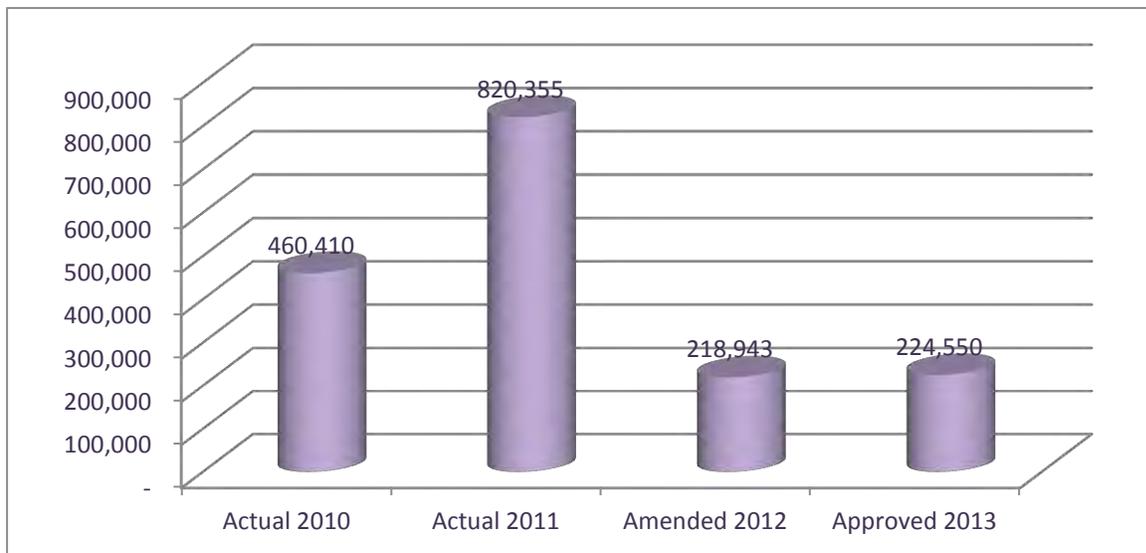
The separately elected County Drain Commissioner currently oversees the construction and maintenance of public county drains in Delta Township. When the Drain Commissioner is petitioned for a drain improvement, Delta Township is assessed a portion of the drain project cost as an at-large assessment.

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

DELTA TOWNSHIP

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

	Approved 2013
806 Contractual Services	1,600
GLRC Survey costs.	
934 Repair & Maintenance - Other	217,150
County drain assessment on Township property	19,000
County at large drain assessment	198,150
959 Memberships and Dues	5,800
GLRC	
 TOTAL	224,550



DELTA TOWNSHIP

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

Drains Activity - 445

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
806 Contractual Services				1,600
934 R & M Services - Other	201,357	814,298	213,343	217,150
959 Memberships & Dues	5,556	6,056	5,600	5,800
970 Capital Outlay	253,497			
<i>Total Drains Activity</i>	<u>460,410</u>	<u>820,355</u>	<u>218,943</u>	<u>224,550</u>
<i>Total FTEs</i>	0.0	0.0	0.0	0.0

Summary

Personnel Services	-	-	-	-
Supplies	-	-	-	-
Services	206,913	820,355	218,943	224,550
Education & Training				
Capital Outlay	253,497	-	-	-
<i>Total Drains Activity</i>	<u>460,410</u>	<u>820,355</u>	<u>218,943</u>	<u>224,550</u>

DELTA TOWNSHIP

DRAIN ACTIVITY

	<u>Carrier Creek</u>	<u>Gettysburg</u>	<u>Watson/ Branches</u>	<u>Totals</u>
2013	135,248	34,898	27,981	198,127
2014	131,028	33,949	27,101	192,078
2015	126,808	33,046	26,251	186,105
2016	122,587	32,143	25,400	180,130
2017	118,367	31,278	24,571	174,216
2018	114,147	30,338	23,700	168,185
2019	109,927	29,435	22,850	162,212
2020	105,706	28,532	22,000	156,238
2021	101,486	27,657	21,162	150,305
2022	97,266	26,727	20,300	144,293
2023	93,046	25,824	19,450	138,320
2024	88,826	24,922	18,600	132,348
2025	84,605	24,036	17,752	126,393
2026		23,116		23,116
2027		22,213		22,213
2028		21,310		21,310
2029		20,415		20,415
2030		19,505		19,505
2031		18,603		18,603
	<u>1,429,047</u>	<u>507,947</u>	<u>297,118</u>	<u>2,234,112</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 2.5% to 4%.

GENERAL FUND ROADS ACTIVITY FY 2013 BUDGET

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

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

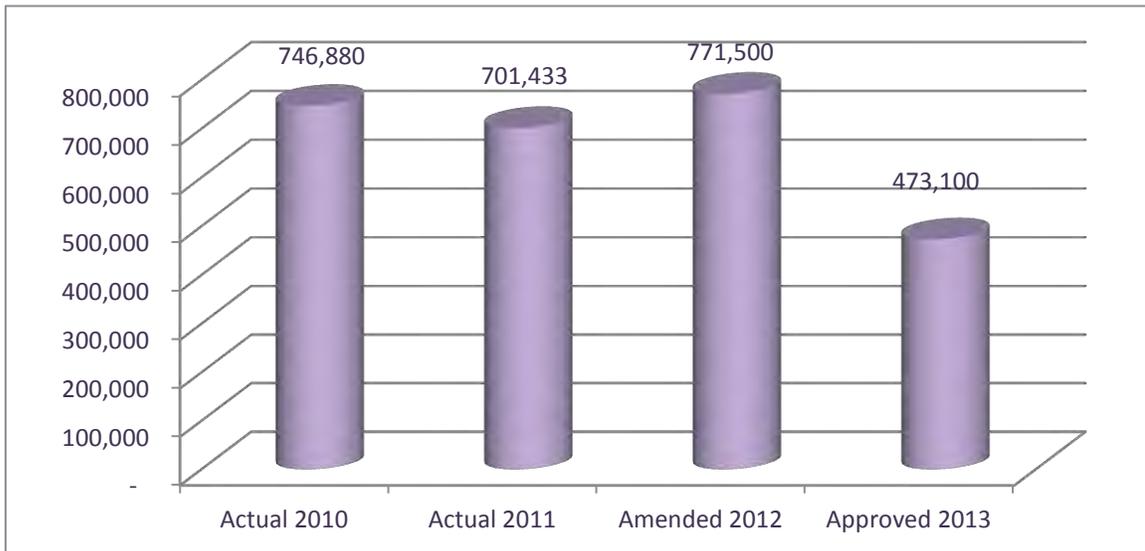
Occasionally the Township will need to have traffic studies of particular areas of the Township or other types of research necessary to consider a roadway improvement. The Township uses the road activity in the general fund to designate those monies which will be allocated to pay for roadway improvements.



DELTA TOWNSHIP

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

		<u>Approved 2013</u>
934	Repair & Maintenance - Other	180,500
	Sidewalk repairs	50,000
	Road resurfacing & repairs	120,000
	Dust control program	10,500
970	Capital Outlay	292,600
	New sidewalk construction	50,000
	St. Joe Hwy. project	167,600
	Pathway extension	75,000
		-
TOTAL		<u><u>473,100</u></u>



DELTA TOWNSHIP

ROADS GENERAL FUND

Detail of Expenditures

Fiscal Year Ending December 31:

Roads Activity - 446

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
934 R & M Services - Other	56,022	101,799	170,500	180,500
970 Capital Outlay	312,045	21,123	601,000	292,600
970.008 Sharp Park		114,420		
970.010 Eastbury		377,145		
970.011 Eastbury Ext. to Canal	-	94,936		
970.054 St. Joe & Nixon Rd	271,145	(80,412)		
970.138 MI. Ave Extension		71,992		
970.214 Creyts-Webster Shared Use	107,668	430		
Total Roads Activity	746,880	701,433	771,500	473,100

Summary				
Supplies				
Services	56,022	101,799	170,500	180,500
Capital Outlay	690,858	599,634	601,000	292,600
Total Roads Activity	746,880	701,433	771,500	473,100



Street Lighting FY 2013 Budget

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

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

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

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

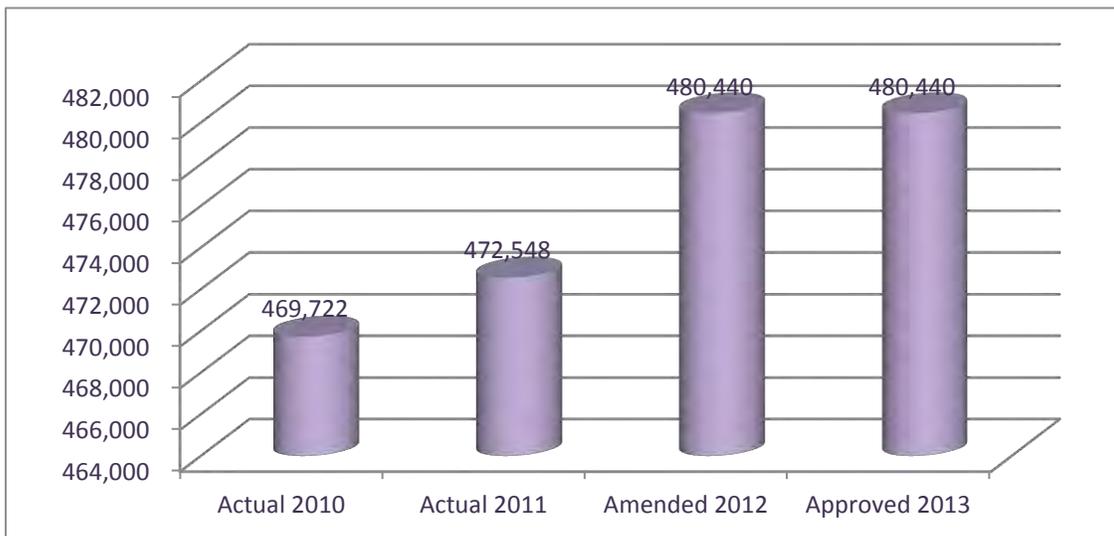


DELTA TOWNSHIP

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

		Approved 2013
924	Street Lighting At Large There are streetlights on primary roads in Delta Township that are paid for from the General Fund.	59,200
924.xxx	Street Lighting - Special Assessments Currently Delta Township has approximately 123 Special Assessment Street Lighting Districts.	421,240
TOTAL		<u>480,440</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>		<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
924	Electricity - Street Lighting	60,650	55,955	59,300	59,200
924.xxx	Electricity - Street Lighting Dist.	409,072	416,593	426,630	421,240
	<i>Total Street Lighting Activity</i>	<u>469,722</u>	<u>472,548</u>	<u>485,930</u>	<u>480,440</u>

<i>Summary</i>					
	Services	<u>469,722</u>	<u>472,548</u>	<u>485,930</u>	<u>480,440</u>
	<i>Total Street Lighting Activity</i>	<u>469,722</u>	<u>472,548</u>	<u>485,930</u>	<u>480,440</u>

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	2012 Amended Budget		2013 Approved Budget	
		2011 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
1	Claiborne Heights	889	910	910	910	
2	Dawn Haven	1,820	1,880	1,880	1,840	
3	Huntington Acres	1,511	1,540	1,540	1,550	
4	Mar Moor Estates	9,695	9,890	9,890	9,930	
5	Nixonburg Hills	1,704	1,760	1,760	1,740	
6	Saratoga Farms Estates	800	820	820	820	
7	Bretton Woods	3,200	3,260	3,260	3,280	
8	Mall Drive-East	4,420	4,500	4,500	4,530	
9	Mall Drive-West	7,572	7,720	7,720	7,760	
10	Park Meadows	5,931	6,050	6,050	6,080	
11	Stonegate-Rockdale	3,394	3,460	3,460	3,480	
12	Allison Heights	9,163	9,340	9,340	3,930	
13	Westbrook Estates #1	1,188	1,210	1,210	1,220	
14	Verndale #1	6,448	6,570	6,570	6,610	
15	Carrier Creek	3,394	3,460	3,460	3,480	
16	Westbrook Estates #2	2,376	2,420	2,420	2,430	
17	Oak Park	89	90	90	90	
18	Willow Woods	2,206	2,250	2,250	2,260	
19	Carrier Creek #2	1,697	1,730	1,730	1,740	
20	Dutch Hills Farms	3,224	3,290	3,290	3,300	
21	Verndale #3	1,527	1,560	1,560	1,570	
22	Verndale #4	7,842	7,990	7,990	8,040	
23	Allison Heights #2	1,018	1,040	1,040	1,040	
24	River Ridge-Holiday	1,867	1,900	1,900	1,900	
25	Gettysburg Farms	3,224	3,290	3,290	3,300	
26	Dutch Hills Farms #2	1,347	1,390	1,390	1,390	
27	Westbrook Estates #2	2,715	2,770	2,770	2,780	
28	Allison Heights #4	1,527	1,560	1,560	1,570	
29	Colt Meadows	4,412	4,500	4,500	4,520	
30	Dutch Hills Farms #3	1,527	1,560	1,560	1,570	
31	Stonegate-Boxwood	1,697	1,730	1,730	1,740	
32	Dornet Drive	444	450	450	450	
33	Williamsburg #3	848	870	870	870	
35	Shenandoah	2,881	2,950	2,950	2,950	
36	Delta Glens	10,521	10,730	10,730	10,780	
37	Tindalaya	1,188	1,210	1,210	1,220	
38	Old Erin Way	1,357	1,400	1,400	1,390	
39	Chellmar	1,527	1,560	1,560	1,570	

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	2012 Amended Budget		2013 Approved Budget	
		2011 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
40	Westbrook #5	3,394	3,480	3,480	3,480	
41	Delta South Condos	1,357	1,390	1,390	1,390	
42	Windcharme Estates	7,975	8,130	8,130	8,170	
43	Plum Hollow	2,206	2,260	2,260	2,260	
44	Delta Commerce Drive	8,993	9,200	9,200	9,220	
45	Robbins Acres	2,715	2,790	2,790	2,780	
46	Delta Downs	5,769	5,880	5,880	5,900	
47	Cambridge Manor #1	2,545	2,620	2,620	2,610	
48	Stonegate-Bollman	1,697	1,740	1,740	1,740	
50	Plum Hollow II	3,563	3,650	3,650	3,650	
51	Century Commerce Center	8,654	8,820	8,820	8,870	
52	Snow Ridge	8,145	8,310	8,310	8,350	
53	Lantern Green	9,842	10,050	10,050	10,090	
54	Canyon Hills	6,787	6,920	6,920	6,950	
55	Cambridge Manor 2 & 3	3,903	4,000	4,000	4,000	
58	Williamsburg #5	7,127	7,300	7,300	7,300	
59	Shenandoah #2	2,206	2,260	2,260	2,260	
60	Delta Mills Estates	7,466	7,620	7,620	7,650	
61	Snow Ridge #2	5,091	5,200	5,200	5,220	
62	Oakridge	4,412	4,500	4,500	4,520	
63	Verndale Lakes	15,950	16,270	16,270	16,340	
64	Walmar Estates	6,109	6,250	6,250	6,260	
66	Forest Glen	2,715	2,780	2,780	2,780	
67	Renker Road	1,600	1,650	1,650	1,640	
68	Windcharme Estates #4	4,751	4,850	4,850	4,870	
69	Robbins Acres II	6,109	6,250	6,250	6,260	
70	Plum Hollow-Applewood	2,036	2,100	2,100	2,090	
71	Armstrong Hills	4,097	4,200	4,200	4,200	
72	River Cove	2,545	2,620	2,620	2,610	
73	Players Club	3,559	3,650	3,650	3,650	
74	Echo Valley	3,563	3,650	3,650	3,650	
75	Shenandoah #3	1,867	1,910	1,910	1,910	
76	Sherwood Downs	6,109	6,250	6,250	6,260	
77	Broadbent Woods	4,501	4,600	4,600	4,610	
78	Broadbent Woods-Phase II	1,697	1,750	1,750	1,740	
79	Wayland Drive	848	870	870	870	
80	Davenport Subdivision	1,242	1,300	1,300	1,270	
81	Morgan Creek	5,769	5,900	5,900	5,910	
82	Laurel Woods	4,420	4,520	4,520	4,530	

DELTA TOWNSHIP

STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

DIST#	DISTRICT NAME	Actual	2012 Amended Budget		2013 Approved Budget	
		2011 Expense	Revenue S/A	Electricity Expense	Revenue S/A	Electricity Expense
83	Davis Highway/LD Clark	9,155	9,350	9,350	9,390	
84	Shenandoah #4	2,036	2,100	2,100	2,090	
85	Wellington Fields	2,147	2,250	2,250	2,150	
86	Walmar Estates #II	1,188	1,220	1,220	1,220	
87	Nixon Hills	2,146	2,250	2,250	2,150	
88	Walmar Estates #III	2,206	2,260	2,260	2,260	
89	Westbrook Condos	1,527	1,570	1,570	1,570	
90	Greenwood Condos	2,885	3,000	3,000	2,960	
91	Sugar Maple Circle	1,797	1,850	1,850	1,840	
92	Grand Manor Cove	3,455	3,530	3,530	3,540	
93	Lookout Lane	848	880	880	870	
94	Dornet Village	4,072	4,150	4,150	4,170	
95	Morgan Creek Condos 61-91	2,206	2,260	2,260	2,260	
96	Morgan Creek/Century Park	4,327	4,410	4,410	4,430	
97	Ashford Manor Phase I	2,146	2,230	2,230	2,150	
98	Laurel Woods Phase II	1,357	1,400	1,400	1,390	
99	Upton Woods	1,839	1,910	1,910	1,840	
100	Upton Wood II	1,226	1,300	1,300	1,230	
101	Barrington Condos	1,226	1,280	1,280	1,230	
102	Saratoga Woods 1 & 2	4,582	4,680	4,680	4,700	
103	Fox Ridge Estates	1,533	1,600	1,600	1,540	
104	Nixon Hills #3	1,379	1,450	1,450	1,390	
105	Willow Cove	7,127	7,270	7,270	7,300	
106	Point West Condos	4,292	4,460	4,460	4,300	
107	Brookside	13,392	13,660	13,660	13,720	
108	Ashford Manor Phase II	2,299	2,450	2,450	2,300	
109	Upton Woods III	920	960	960	920	
110	Laurel Woods III	3,054	3,130	3,130	3,130	
111	Broadbent Woods III & IV	2,885	2,950	2,950	2,960	
112	Morgan Glen Condos	1,617	1,680	1,680	1,660	
113	Point West #2	1,533	1,650	1,650	1,540	
115	West Willow Heights	1,527	1,600	1,600	1,570	
116	Fox Ridge Estates #2	1,379	1,450	1,450	1,380	
117	Shadow Glen	2,912	3,050	3,050	2,920	
118	Saratoga Woods #3	1,867	1,950	1,950	1,910	
120	Barrington Condos	1,226	1,300	1,300	1,230	
121	Crawford Cove	2,036	2,100	2,100	2,090	
122	Westcharme	4,072	4,150	4,150	4,170	

DELTA TOWNSHIP

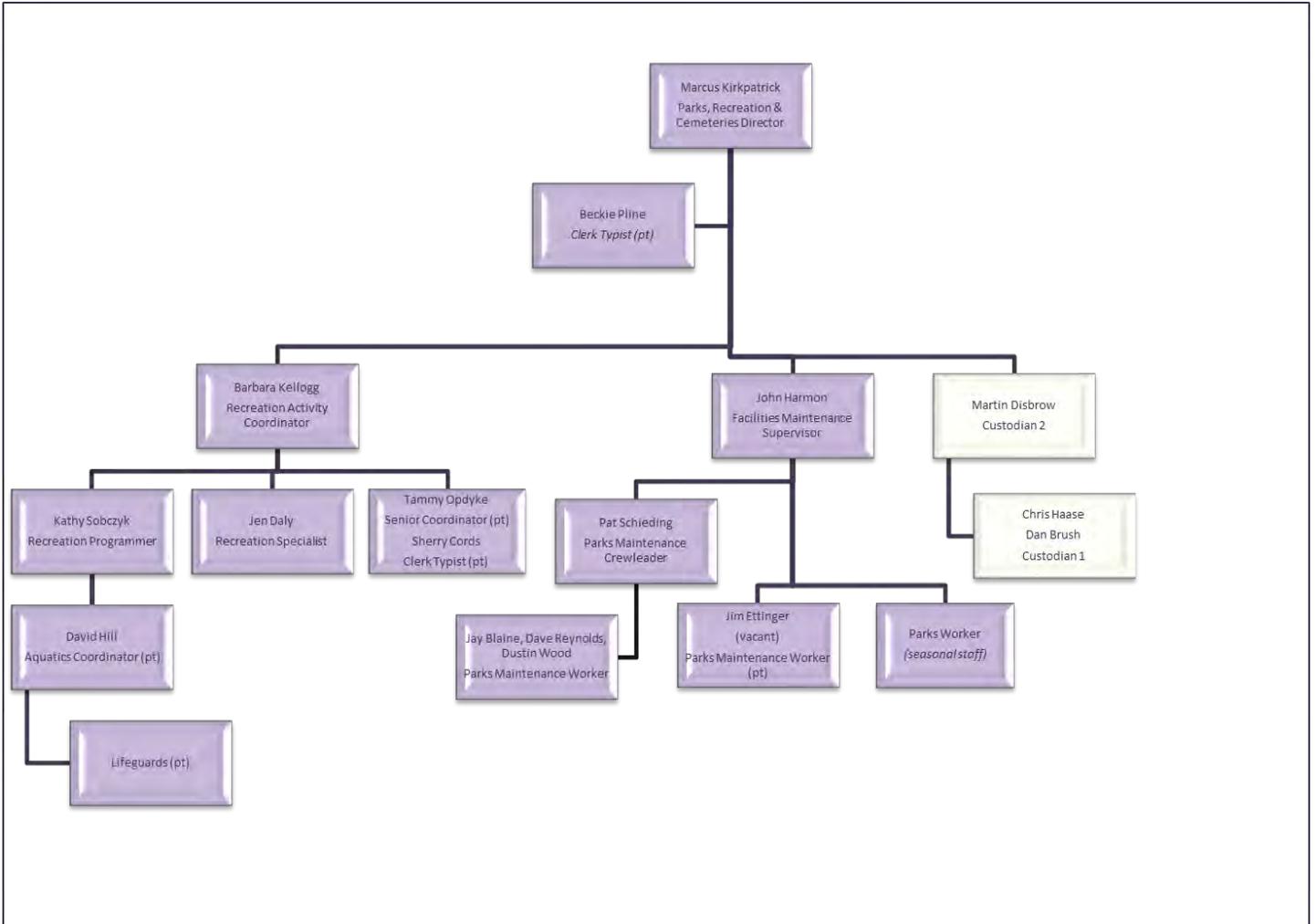
STREET LIGHTING SPECIAL ASSESSMENTS

For Year Ending December 31:

<u>DIST#</u>	<u>DISTRICT NAME</u>	<u>Actual 2011 Expense</u>	<u>2012 Amended Budget Revenue S/A</u>	<u>Electricity Expense</u>	<u>2013 Approved Budget Revenue S/A</u>	<u>Electricity Expense</u>
123	Theo Avenue	3,733	3,810	3,810	3,830	
124	Harriet Avenue	3,903	3,980	3,980	4,000	
125	Homestead Acres				450	
TOTALS		416,581	426,630	426,630	421,240	-



PARKS & RECREATION DEPARTMENT FY 2013 BUDGET



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

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

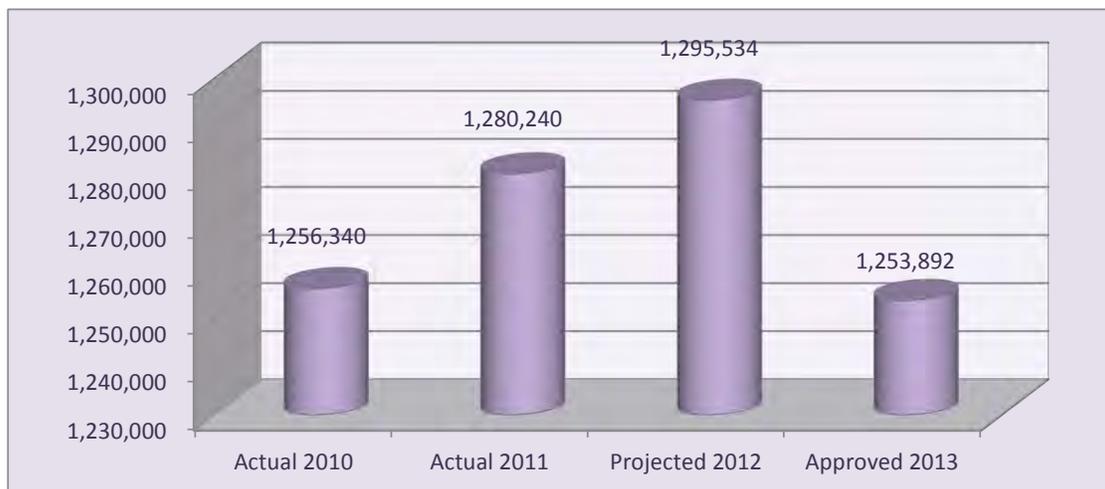
Key Goals

- To continue to offer high quality recreation services and programs to benefit our residents overall health and well-being.
- To continue to develop Parks and facilities in order to provide new and/or improved recreation opportunities for our residents of various ages/interests, and abilities.
- To continue to closely monitor Parks and facilities to ensure a safe and clean environment for all users.

Objectives

- To identify and implement one new program and/or service sharing opportunity with another municipal organization.
- To identify and cultivate one new sustainable revenue source within the department.
- To implement a user's survey for all programs and services participants.
- To provide seasonal maintenance of athletic fields and playground equipment.
- To provide daily park maintenance and safety.

Budget History



DELTA TOWNSHIP

Output Indicators	2010	2011	As of June, 2012	Board Approved 2013
Adult/Youth Athletic Program Attendance	4,343	4,192	2,975	4,986
Senior Center Activities Attendance	16,542	20,213	11,795	20,225
Aquatics	16,833	16,850	9,268	16,875
Community & Enrichment Center Rentals	300	201	235	260
Community & Enrichment Center Revenue	\$33,500	\$19,588	\$33,469	\$40,000
Picnic Shelter Rentals	281	86	255	285
Percentage of operation costs to General Fund Total Budget	8.5%	8.4%		8.1%

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
702	Salaries & Wages - Regular	445,436
703	Salaries & Wages - Temporary	97,000
	Outside parks staff 7250 hours @ \$10.50 average	76,000
	2 part-time office staff @ 20 hours per week	21,000
703	Salaries & Wages - Enrichment Center	31,000
703	Salaries & Wages - Aquatics	41,500
704	Salaries & Wages - Overtime	4,000
706	Salaries & Wages - Longevity	9,796
	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.	47,803
	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	10,326
	The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	
719	Health Insurance	90,450
	Premiums for health care coverage for full-time employees and their dependents.	
720	Life, Dental & LTD Insurance	15,820
	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**

		Approved 2013
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.	54,763
724	Uniforms	1,900
	Full-time staff - 6 each	1,700
	Runner rental	200
728	Office Supplies	5,000
729	Photo Copies	3,500
730	Postage	4,000
740	Operating Supplies	19,575
	Special events	3,125
	Pacers Walking Club supplies	200
	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
740	Operating Supplies - Sports	32,368
	Youth sports equipment	4,790
	Adult softball - balls & equipment	5,170
	T-shirts - coach & referees	2,081
	Tri-county uniforms	2,635
	Youth jerseys	9,200
	Kickball supplies & awards	1,736
	Volleyball awards	601
	Softball awards	4,055
	MASA awards & supplies	2,100

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
740	Operating Supplies - Enrichment Center	2,400
740	Operating Supplies - Aquatics	524
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	27,500
	Stone dust for infields	4,000
	Playground safety surface	2,500
	Gravel, cement, and sand	2,000
	Trail surface maintenance	4,000
	Parking lot maintenance	2,000
	Landscape supplies	1,500
	Ball fields repairs	4,000
	Ash tree replacement	1,500
	ADA compliance items	5,000
	Miscellaneous	1,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
806	Contractual Services	38,700
	Park security	5,000
	Park master plan revision	5,000
	Art instructors	10,000
	Special events	5,500
	Grand Woods pavilion security	700
	Computer program support	4,000
	Port-a-john rentals	5,000
	Trash service	3,500
806	Contractual Services - Sports	52,626
	Tennis instructors	650
	Golf - GLCC	800
	Soccer instructors	2,325
	Soccer officials	3,900
	Youth basketball - gym rental	2,240
	Youth basketball - snow removal	400
	Youth basketball - referees	2,430
	Youth basketball - gym supervisor	1,080
	Basketball camp instructors	2,500
	Flag football officials	648
	Tri-County basketball insurance	1,045
	Tri-County gym rental	3,150
	Tri-County snow removal	800
	Tri-County gym supervisor	1,080
	Tri-County scorekeeper	720
	Tri-County referees	1,920
	Softball umpires & forfeit fees	14,712
	Softball scorekeepers	7,270
	MASA umpires	3,280
	MASA scorekeepers	656
	MASA field staff	270
	MASA umpire-in-chief	750
806	Contractual Services - Aquatics	46,000
	Aerobics instructors	19,000
	Waverly schools pool lease	27,000

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
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	8,460
912 Liability Insurance	4,200
921 Electricity	11,000
922 Heat	3,500
923 Sewer & Water	4,000
931 Repair & Maintenance - Building	1,000
933 Repair & Maintenance Services - Equipment	7,500
942 Rentals - Equipment	1,200
957 Education & Training	1,000
959 Membership & Dues	11,095
Michigan Recreation & Park Association	700
Arthritis Foundation	500
MASA - Softball team registration	4,650
MASA - Assessment Fee	1,340
American Red Cross	300
Tri-County entry fee	480
Flag football player fees	3,125

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
960	Meetings, Conferences & Seminars	5,000
970	Capital Outlay	39,500
	Mower replacement program	12,000
	Sharp Park restrooms - concrete replacement	11,000
	Hunter Orchard - Asphalt resurface	9,000
	Delta Mills - restroom doors replacement	5,000
	Miscellaneous small equipment	2,500
TOTAL		<u><u>1,253,892</u></u>

DELTA TOWNSHIP

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

Parks & Recreation - 751

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
702 Salaries & Wages - Regular	499,499	490,070	480,300	445,436
702 Salaries & Wages - Project	16,193	-		
703 Salaries & Wages - Outside	172,420	170,917	167,560	97,000
703.012 Salaries & Wages - Enrichment Ctr.				31,000
703.013 Salaries & Wages -Aquatics				41,500
703 Salaries & Wages - Temporary	1,165	2,847		
704 Salaries & Wages - OT	1,011	390	10,000	4,000
706 Salaries & Wages - Longevity	11,981	12,935	9,596	9,796
710 Fees & Per Diem	4,000	3,600	4,200	4,200
715 F.I.C.A.	52,906	51,252	50,295	47,803
717 Worker's Comp. Insurance	12,725	11,968	13,205	10,326
719 Health Insurance	76,143	103,282	106,454	90,450
720 Life, Dental & LTD Insurance	13,867	17,575	14,660	15,820
721 Pension	61,667	58,894	58,419	54,763
724 Cleaning & Laundry	1,886	1,902	1,900	1,900
728 Office Supplies	4,659	3,184	4,500	5,000
729 Photo Copies	3,539	3,700	3,500	3,500
730 Postage	4,217	3,192	4,000	4,000
740 Operating Supplies	43,687	43,915	50,415	19,575
740.011 Operating Supplies-Sports				32,368
740.012 Operating Supplies-Enrichment				2,400
740.013 Operating Supplies-Aquatics				524
743 Chemicals	1,790	1,067	1,500	1,500
759 Tools	631	899	1,000	1,000
776 Building Maintenance Supplies	5,105	4,687	9,500	9,500
778 Equipment Maintenance Supplies	16,307	19,682	20,500	20,500
780 Grounds Maintenance Supplies	10,289	20,391	21,000	27,500
806 Contractual Services	99,773	109,827	134,080	38,700
806.011 Contractual Services-Sports				52,626
806.013 Contractual Services-Aquatics				46,000
852 Telephone	3,779	4,061	4,000	4,000
861 Mileage	67	191	250	250
862 Gasoline & Diesel	22,179	26,853	25,000	25,000
863 Vehicle Maintenance	9,291	4,434	7,500	7,500
903 Printing	-	720	1,000	1,000
911 Fleet Insurance	9,200	9,200	9,200	8,460
912 Liability Insurance	3,805	4,900	4,600	4,200
921 Electricity	11,057	11,007	11,000	11,000
922 Heat	2,957	1,882	3,500	3,500

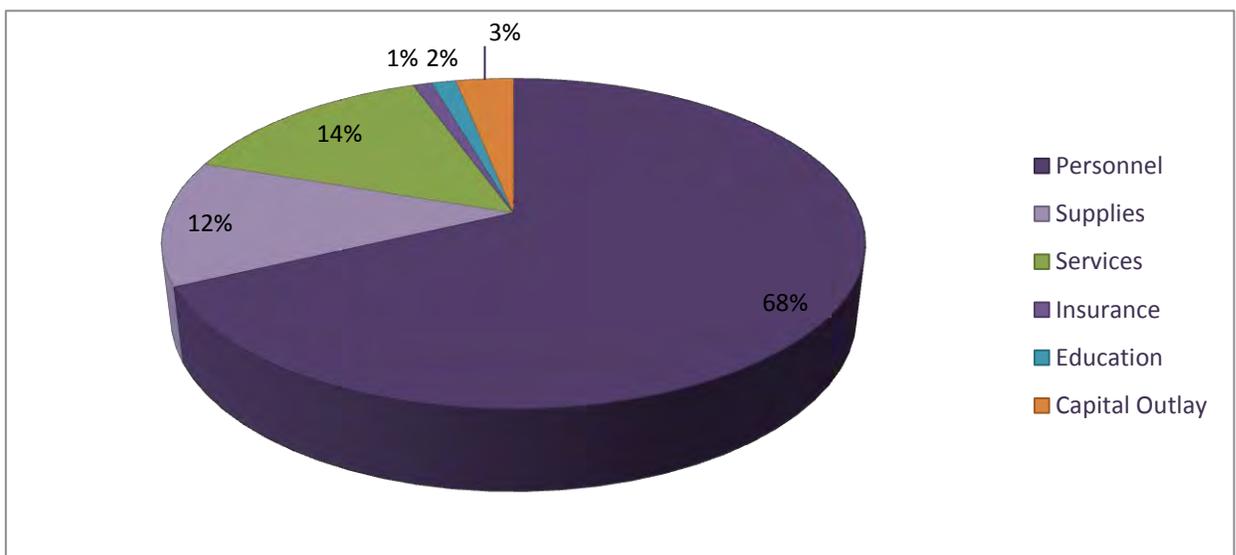
DELTA TOWNSHIP

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

Parks & Recreation - 751

<u>Acct #</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
923 Sewer & Water	3,985	3,961	4,000	4,000
931 R & M Services- Building	614	4,196	1,000	1,000
933 R & M Services - Equipment	13,543	3,663	7,500	7,500
942 Rentals - Equipment	255	1,505	1,200	1,200
957 Education & Training	407	223	1,000	1,000
959 Memberships & Dues	5,449	5,486	5,700	11,095
960 Meetings, Conf. & Seminars	2,782	3,518	3,000	5,000
970 Capital Outlay	51,510	58,265	39,500	39,500
Total Parks & Recreation	1,256,340	1,280,240	1,295,534	1,253,892
<i>Total FTEs</i>	16.5	15.5	15.5	15.0

Summary				
Personnel Services	923,577	923,730	914,689	852,094
Supplies	114,289	129,472	142,815	154,267
Services	145,321	145,447	175,030	178,276
Insurance	13,005	14,100	13,800	12,660
Education & Training	8,638	9,226	9,700	17,095
Capital Outlay	51,510	58,265	39,500	39,500
Total Parks & Recreation Dept.	1,256,340	1,280,240	1,295,534	1,253,892





AMBULANCE FUND FY 2013 BUDGET



DELTA TOWNSHIP

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

Fund #210-651	Actual 2010	Actual 2011	Amended 2012	Approved 2013	
FUND BALANCE 1/1	2,065,572	2,161,119	2,249,009	2,260,122	
PLUS: Revenues	1,421,522	1,374,556	1,302,800	1,270,741	
TOTAL AVAILABLE	3,487,094	3,535,675	3,551,809	3,530,863	
LESS: Expenditures	(1,325,975)	(1,286,666)	(1,291,687)	(1,454,250)	
FUND BALANCE 12/31	2,161,119	2,249,009	2,260,122	2,076,613	
Acct #	Revenues				
404	Current Tax - Real & Personal	1,360,748	1,298,137	1,247,650	1,215,941
437	Industrial Facilities Tax	23,979	22,390	20,150	22,800
665	Interest	36,795	54,029	35,000	32,000
673	Sales of Fixed Assets				
	Total Revenues	1,421,522	1,374,556	1,302,800	1,270,741
	Expenditures				
999	Appropriation Transfers - OUT	1,181,590	1,131,666	1,122,587	1,299,450
961	Tax Refunds	1,877		5,000	
719	OPEB Contribution	142,508	155,000	164,100	154,800
	Total Expenditures	1,325,975	1,286,666	1,291,687	1,454,250
Net increase (decrease) to Fund Balance	95,547	87,890	11,113	(183,509)	

REVENUES				
Taxes	1,384,727	1,320,527	1,267,800	1,238,741
Interest	36,795	54,029	35,000	32,000
Total Ambulance Fund Expenditures	1,421,522	1,374,556	1,302,800	1,270,741
EXPENDITURES				
Transfer Out	1,181,590	1,131,666	1,122,587	1,299,450
Tax Refunds	1,877	-	5,000	-
OBEB Contribution	142,508	155,000	164,100	154,800
Total Ambulance Fund Expenditures	1,325,975	1,286,666	1,291,687	1,454,250

ECONOMIC DEVELOPMENT CORPORATION FUND FY 2013 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.



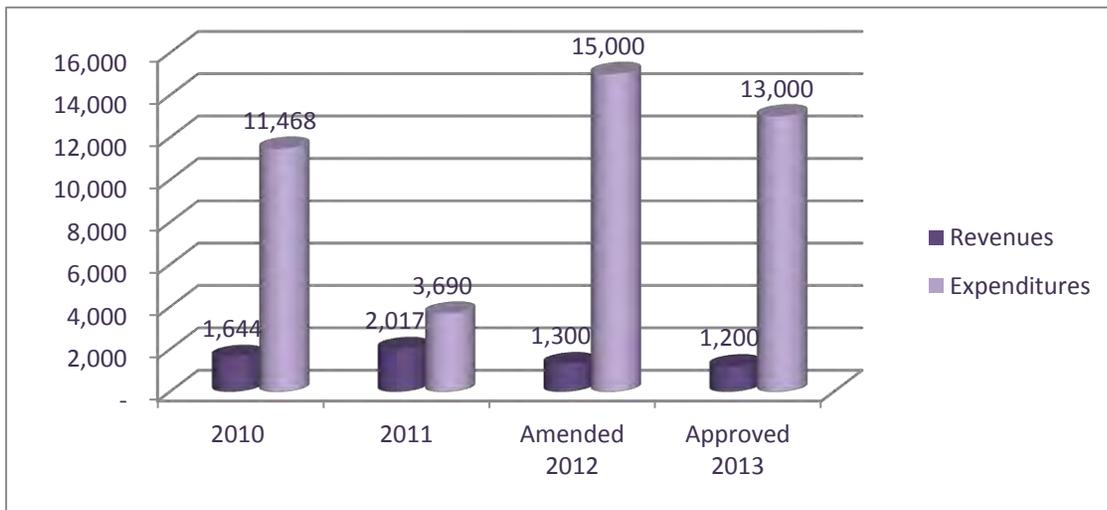
GM Lansing Delta Township Assembly Plant

DELTA TOWNSHIP

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

Fund #244-728	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
FUND BALANCE 1/1	142,745	132,921	131,248	117,548
PLUS: Revenues	1,644	2,017	1,300	1,200
TOTAL AVAILABLE	144,389	134,938	132,548	118,748
LESS: Expenditures	(11,468)	(3,690)	(15,000)	(13,000)
FUND BALANCE 12/31	132,921	131,248	117,548	105,748

<u>Acct #</u>	<u>Revenues</u>				
665	Interest	1,644	2,017	1,300	1,200
	<i>Total Revenues</i>	1,644	2,017	1,300	1,200
	<u>Expenditures</u>				
710	Fees & Per Diem		690		
806	Contractual Services	8,468	3,000	12,000	10,000
962	Contributions	3,000		3,000	3,000
999	Approp. Transfers - OUT				
	<i>Total Expenditures</i>	11,468	3,690	15,000	13,000



Capital Projects Fund

The Capital Projects Fund is the “reserve account” for the General Fund. The monies in this fund are the transfers from the 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 transferred annually 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.

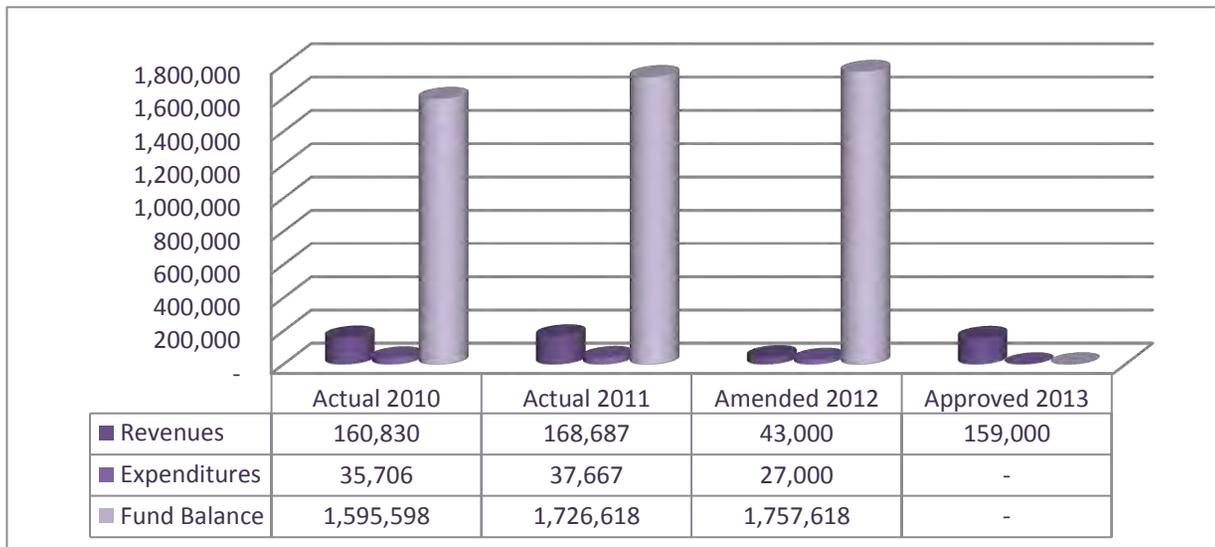


DELTA TOWNSHIP

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

Fund #402	Actual 2010	Actual 2011	Amended 2012	Approved 2013
FUND BALANCE 1/1	1,470,474	1,595,598	1,726,618	1,757,618
PLUS: Revenues	160,830	168,687	43,000	159,000
TOTAL AVAILABLE	1,631,304	1,764,285	1,769,618	1,916,618
LESS: Expenditures	(35,706)	(37,667)	(12,000)	-
FUND BALANCE 12/31	1,595,598	1,726,618	1,757,618	1,916,618
<i>Summary of Fund Balance:</i>				
Unassigned	1,595,598	1,726,618	1,757,618	1,916,618
FUND BALANCE 12/31	1,595,598	1,726,618	1,757,618	1,916,618

Acct. #	Revenues				
665	Interest	17,330	25,187	13,000	12,000
699	Approp. Transfers - IN	143,500	143,500	30,000	147,000
	Total Revenues	160,830	168,687	43,000	159,000
Expenditures					
999	Approp. Transfers - OUT	35,706	37,667	27,000	-
	Total Expenditures	35,706	37,667	27,000	-



DELTA TOWNSHIP

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

	Balance	<i>Approved</i>		<i>Estimated</i>	<i>Approved</i>		<i>Estimated</i>
	2011	Receipts	Disbursement	Balance	Receipts	Disbursement	Balance
		2012	2012	2012	2013	2013	2013
Unallocated Interest	640,092			640,092	12,000		652,092
	-						
FACILITY RESERVES:	-						
Township Hall	21,000			21,000			21,000
EDC	-						
Police	600,000			600,000			600,000
	-						
EQUIPMENT RESERVES:	-						
Assessing	43,200			43,200			43,200
Clerk - Equipment	35,730			35,730	25,000		60,730
Accounting	23,900			23,900			23,900
T H & G Equipment	16,000			16,000			16,000
Cemetery	-						
Fire	145,060	32,000		177,060	89,000		266,060
Building	13,506			13,506			13,506
Planning	15,360			15,360			15,360
Engineering-Vehicle & Equipment	42,500			42,500			42,500
Parks & Rec. - Equipment	120,269	11,000	(12,000)	119,269	33,000		152,269
Parks & Rec. - Projects	10,000			10,000			10,000
Other	-						
	1,726,616	43,000	(12,000)	1,757,616	159,000	-	1,916,616

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 2013, the General Fund has two major capital improvements budgeted. The first item is furniture and carpet upgrades to the township administration building. The second major item is a replacement ambulance in the paramedic department. Both of these major items have been planned and "saved" for in the Capital Projects Fund. Although future fire apparatus purchases will be necessary in the next five years, based on our formula for replacement reserve found in this section, we feel 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 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 (2013-2018). 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 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 2012	Approved 2013
Trustees	Miscellaneous	<u> </u>	<u> </u>
Manager's Office	Computers/Related	2,500	2,500
		<u>2,500</u>	<u>2,500</u>
Clerk's Office	Computers/Related	1,000	1,000
	Office Reconfiguration		3,000
	Elections/Related	5,000	10,000
		<u>6,000</u>	<u>14,000</u>
IT	Computer Equipment & GIS	18,000	30,000
		<u>18,000</u>	<u>30,000</u>
Acct/Treasurer	Computer/Related	2,000	
	Office Furniture		10,000
		<u>2,000</u>	<u>10,000</u>
Assessing	Computers/Related	1,500	750
		<u>1,500</u>	<u>750</u>
Twp. Hall & Grounds	Custodial Equipment	4,000	3,000
	Furniture, Tables, Chairs	4,000	4,000
	Flooring Improvements		7,000
	Miscellaneous	2,000	1,500
		<u>10,000</u>	<u>15,500</u>
General Activity	Miscellaneous	10,000	10,000
		<u>10,000</u>	<u>10,000</u>
Cemetery	Miscellaneous	1,000	1,000
	Replace John Deere Mowers	6,000	6,000
		<u>7,000</u>	<u>7,000</u>
Fire	Rescue Equipment	5,000	12,500

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Item	Amended 2012	Approved 2013
	Miscellaneous	5,000	16,000
	Replacement Vehicle (1/2)	15,000	
		25,000	28,500
Building	Office Reconstruction		12,500
	Miscellaneous	500	500
		500	13,000
Recycling (PW)	Miscellaneous	500	500
		500	500
Roads	Non-Motorized Transportation Plan Road Projects	601,000	125,000 167,600
		601,000	292,600
Engineering	Computer/Related	500	500
		500	500
Ambulance	Ferno Cots	5,000	
	Miscellaneous		16,000
	Replacement Vehicle	15,000	170,000
		20,000	186,000
Planning	Computer/Related	-	-
		-	-
EDC	Miscellaneous	300	
		300	-
Parks & Rec.	Computer/Related		
	Replace Mowers	12,000	12,000
	Park Improvements		25,000
	Sharp Park Light Pole Replacement	25,000	

DELTA TOWNSHIP

SUMMARY OF CAPITAL OUTLAY

Department	Item	Amended 2012	Approved 2013
	Small Mower & Equipment	2,500	2,500
		39,500	39,500
Total General Fund:		744,300	650,350
Sewer	Computers & Related (GIS Equip.)	3,000	3,000
	Sewer cleaning equipment		
	Odor Control Cells	3,500	6,000
	Radio Read End Points	100,000	100,000
	Rebuild Raw Pump		30,000
	Filter press cloths		5,000
	Miscellaneous		11,000
	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
	Turbo Blower System		130,000
	Flow meter lift station	4,000	
	Controls upgrade	25,000	
	Lighting mixer control box		
	Replacement Vehicles	16,000	22,000
		235,500	324,000
Water	Computer/Related	3,000	3,000
	VFD & Harmonic Filter- Creyts Rd.		10,000
	Radio Read End Points	100,000	100,000
	Broadbent water main		300,000
	Snow Tower repair		4,000
	Snow Booster By-Pass	50,000	
		153,000	417,000
Total Capital Outlay - All Funds:		1,132,800	1,391,350

**2013 - 2017 CAPITAL IMPROVEMENTS PROGRAM
GENERAL FUND PROJECT PRIORITIES**

PROJECT	DEPT.	2013	2014	2015	2016	2017
ROAD CONSTRUCTION RESERVE	TRANS.	315,000	315,000	315,000	315,000	315,000
STORM DRAINS	ENGR.	200,000	200,000	200,000	200,000	200,000
FIRE APPARATUS RESERVE	FIRE (CIP COMM.)	150,000	50,000	50,000	50,000	50,000
SIDEWALK CONSTRUCTION RES.	ENGR.	75,000	75,000	75,000	75,000	75,000
NON-MOTORIZED TRANSPORTATION	ENGR.\ PARKS	100,000	100,000	100,000	100,000	100,000
PARKS & CEMETERY RES.	PARKS & CEM.	43,000	43,000	43,000	43,000	43,000
UPGRADE DETENTION BASINS	ENGR.	45,000	45,000	45,000	45,000	45,000
LEAF PICK-UP	ENGR.	100,000	100,000	100,000	100,000	100,000
RESURFACE DELTA MILLS TENNIS COURTS	PARKS & CEM.					
PARK LAND ACQUISITION	PARKS & CEM.	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		\$3,128,000	\$9,023,000	\$1,530,000	\$1,093,000	\$1,178,000

2013 GENERAL FUND PROJECT DESCRIPTIONS

Priority A:

Road Maintenance/Construction Reserve Fund

In 1979 the Delta Township Transportation Committee 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 prepared by the Delta Township Transportation Committee entitled "Delta Charter Township Road Improvement Program".

The CIP Committee does not establish which road projects should receive funds in any particular year. This is the function of the Delta Township Transportation Committee. 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.

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.

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.

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. 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.

A funding level of \$150,000 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 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. This system is intended to be much broader in scope than the utilitarian sidewalks addressed by the Sidewalk Construction Reserve Fund and the Sidewalk Maintenance Reserve Fund mentioned above.

Priority B:

Relocate Fire Station No. 2

With the closing of Millett Highway at the Meijer Distribution Center, direct emergency access to the industrial tract has been cut off. Also, with the addition of the newest General Motors plant and associated suppliers, an estimated 1,000 trucks travel in and out of the industrial tract daily. As a result, it is anticipated that there will be an increase in the number fire calls in the industrial tract in future years. Based on these circumstances, it will be necessary to locate a fire station in closer proximity to the Township's industrial tract. This project envisions the purchase or acquisition via a donation land and/or buildings (e.g., the former Meijer Credit Union building at the corner of Creyts Road and Millett Highway) and converting it to a fire station. The building would include sleeping and living quarters, office space, a small conference room, a workout area, and drive-through bays for a fire engine and ambulance. Initially, part-time firefighters would staff the station, with it eventually being staffed by 3 full-time personnel to operate the station 24 hours per day seven days per week. A funding level of \$150,000 per year for construction and/or conversion is recommended for 2010 through 2013, and \$180,000 in 2015. The CIP Committee is recommending that the possibility of acquiring a site and/or building via a donation from a major industrial user be vigorously pursued.

Priority B:

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.

**2013 - 2015 CAPITAL IMPROVEMENTS PROGRAM
SANITARY SEWER FUND PROJECT PRIORITIES**

PROJECT	2013	2014	2015
ENLARGE SARATOGA LIFT STATION			
SECTION 9 SEWAGE PUMPSTATION			
ST. JOE HIGHWAY. SEWER MAIN			
NORTH SEWER			
RIVER RIDGE EQUALIZATION			
REPLACE OLD LANSING ROAD (AMELIA) LIFT STATION			
REPLACE SKYWAY LIFT STATION			
REPLACE BELAIRE HILLS LIFT STATION			
EQUALIZATION (WILLOW)			
EQUALIZATION (WESTLAND)			
NIXON ROAD SEWER MAIN	1,700,000		
DELTA MILLS SEWERS	1,500,000		
EQUALIZATION (DELTA MARKET)	1,500,000		
SATELLITE TREATMENT PLANT	17,00,000		
SECTION 1 SEWAGE PUMP STATION		500,000	
MT. HOPE SEWAGE PUMP STATION			1,700,000
WWTP EXPANSION			35,000,000
TOTALS	\$21,700,000	\$500,000	\$36,700,000

**2013 - 2015 CAPITAL IMPROVEMENTS PROGRAM
WATER FUND PROJECT PRIORITIES**

PROJECT	2013	2014	2015
GENERATORS WATER WELLS			
SECTION 1 RIVER CROSSING			
RADIO METER READING SYSTEM	250,000	250,000	
ST. JOE HWY WATER MAINS			
NIXON ROAD WATER MAIN (WILLOW – SAGINAW)			
EVERGREEN HEIGHTS SUBDISION			
WILLOW HWY. WATER MAIN (WEST OF BROADBENT)			
WELL NO. 10 RIVER CROSSING			
OLD LANSING ROAD TO CREYTS ROAD WATER MAINS	800,000		
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	
WEBSTER/ DELTA MILLS WATER MAIN		20,000	
WATER TREATMENT PLANT			24,000,000
TOTALS	\$2,550,000	\$1,390,000	\$24,000,000

DELTA TOWNSHIP

**CAPITAL IMPROVEMENT ANALYSIS
PREPARED FOR 2013 BUDGET DISCUSSIONS**

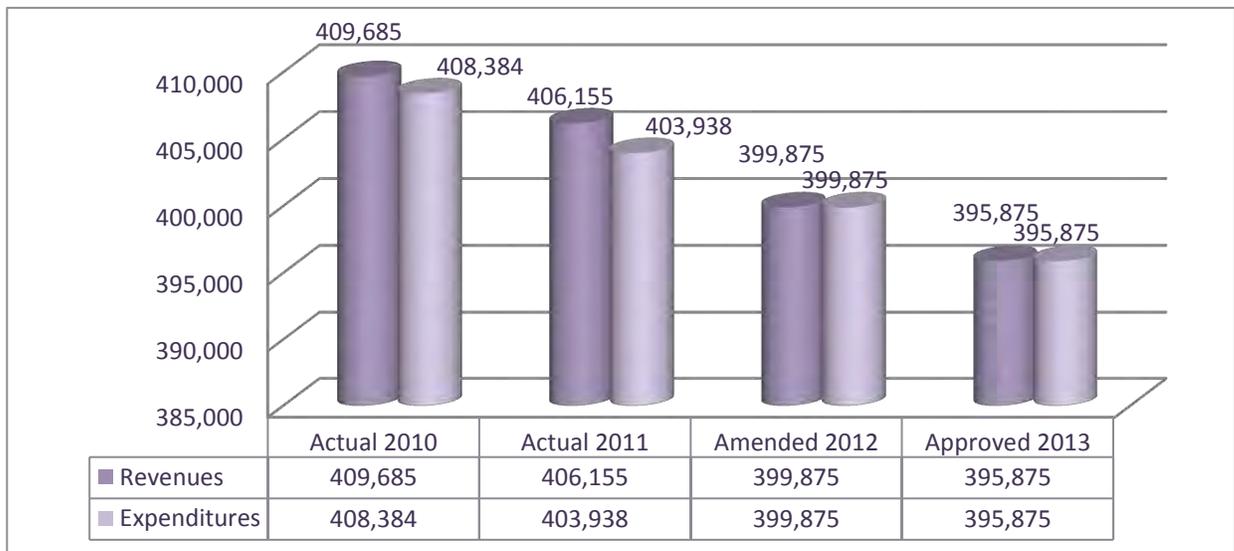
	<u>Original Cost</u>	
Vehicles		
Assessing	31,402	
Building	106,574	
Engineering	28,081	
Fleet	15,384	
Parks	<u>311,088</u>	
Subtotal	492,529	
Replacement Cost (assumes 10% increase)		541,782
Useful Life - 12 Years		<u>45,148</u>
Fire Vehicles	2,652,496	
Replacement Cost (assumes 10% increase)		2,025,591
Useful Life - 25 Years		<u>89,126</u>
Estimated Annual Amount to Save for Capital		<u>134,274</u>
2013 Budget Recommendation for Savings Transfer		122,000
Projected Interest Earnings in Fund		12,000
Total Projected 2013 Capital Projects Fund Revenue		<u>134,000</u>



DELTA TOWNSHIP

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

Fund #301-905	Actual 2010	Actual 2011	Amended 2012	Approved 2013
FUND BALANCE 1/1	31,129	32,430	34,647	34,647
PLUS: Revenues	409,685	406,155	399,875	395,875
TOTAL AVAILABLE	440,814	438,585	434,522	430,522
LESS: Expenditures	(408,384)	(403,938)	(399,875)	(395,875)
FUND BALANCE 12/31	32,430	34,647	34,647	34,647
Acct# Revenues				
404 Current Taxes - Real	-			
437 Industrial Facilities Taxes	-			
665 Interest	1,885	2,543	325	325
667 Rental Income	407,800	403,612	399,550	395,550
Total Revenues	409,685	406,155	399,875	395,875
Expenditures				
964 Refunds & Rebates	259			
991 Debt - Principal	100,000	100,000	100,000	100,000
995 Debt - Interest	307,800	303,613	299,550	295,550
998 Paying Agent Fees	325	325	325	325
Total Expenditures	408,384	403,938	399,875	395,875
Net increase to Fund Balance	1,301	2,217	-	-



DELTA TOWNSHIP

LONG TERM DEBT SERVICE

Delta Township continues to maintain relatively low levels of debt service. For 2013, the Debt Service Fund carries 6.9 million dollars in outstanding debt. All other Township debt has been issued by Enterprise Funds of the Township. Total long term debt outstanding at 6/30/2012 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 6/30/12

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. 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
LaSalle Bank**

	<u>May 1st</u>		<u>November 1st</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
	<u>590-000-300</u>	<u>590-527-995</u>	<u>590-000-300</u>	<u>590-527-995</u>	
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
	1,038,800	65,905		39,935	1,144,640

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

	<u>May 1st</u>		<u>November 1st</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
	<u>591-000-300</u>	<u>591-536-995</u>	<u>591-000-300</u>	<u>591-536-995</u>	
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
	3,201,200	203,096		123,066	3,527,362

DELTA TOWNSHIP

**MI Municipal Bond Authority
(Refunded)
2000 Water Revenue Bonds**

Series A

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2013		15,900	115,000	15,900	146,800
2014		14,175	135,000	14,175	163,350
2015		12,150	135,000	12,150	159,300
2016		10,125	130,000	10,125	150,250
2017		8,175	150,000	8,175	166,350
2018		6,675	145,000	6,675	158,350
2019		4,500	140,000	4,500	149,000
2020		2,400	160,000	2,400	164,800
	-	74,100	1,110,000	74,100	1,258,200

Series B

	May 1st		November 1st		Totals
	Principal	Interest	Principal	Interest	
	591-000-300	591-536-995	591-000-300	591-536-995	
2013		20,737.50	115,000	20,737.50	156,475
2014		19,012.50	140,000	19,012.50	178,025
2015		16,912.50	135,000	16,912.50	168,825
2016		14,887.50	180,000	14,887.50	209,775
2017		12,187.50	175,000	12,187.50	199,375
2018		9,562.50	195,000	9,562.50	214,125
2019		6,637.50	215,000	6,637.50	228,275
2020		3,412.50	210,000	3,412.50	216,825
	-	103,350.00	1,365,000	103,350.00	1,571,700

DELTA TOWNSHIP

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

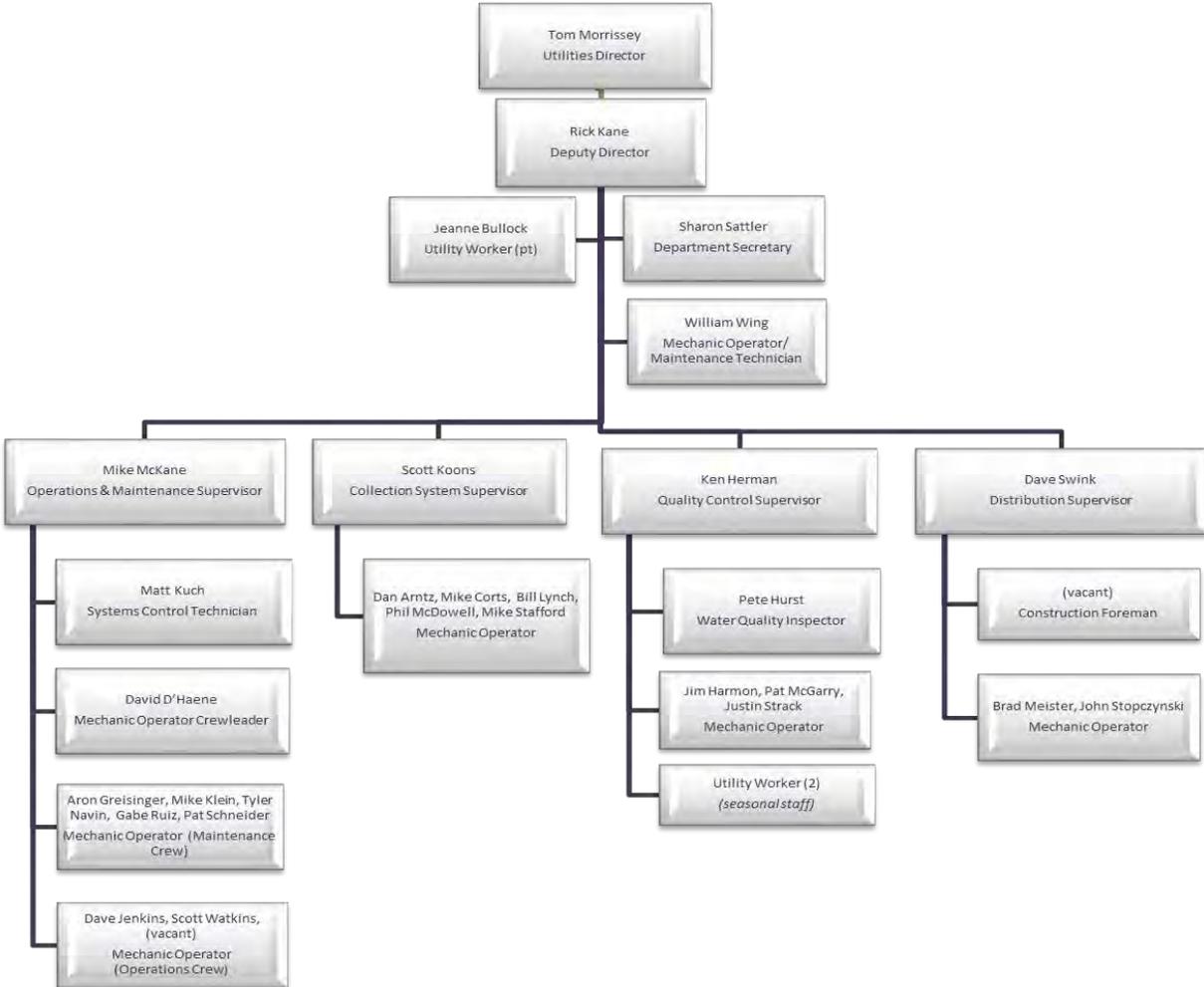
	May 1st		November 1st		Totals
	Principal 591-000-300	Interest 591-536-995	Principal 591-000-300	Interest 591-536-995	
2013	250,000	103,715		99,025	452,740
2014	300,000	99,025		93,400	492,425
2015	300,000	93,400		87,775	481,175
2016	350,000	87,775		81,213	518,988
2017	350,000	81,213		74,650	505,863
2018	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
Bank of New York**

	Principal	Interest	Principal	Interest	
	301-905-991	301-905-995	301-905-991	301-905-995	
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
	6,900,000.00	2,467,300.00	-	2,318,525.00	11,685,825.00

UTILITIES DEPARTMENT FY 2013 BUDGET



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

Goals

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



2013 Wastewater Objectives

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

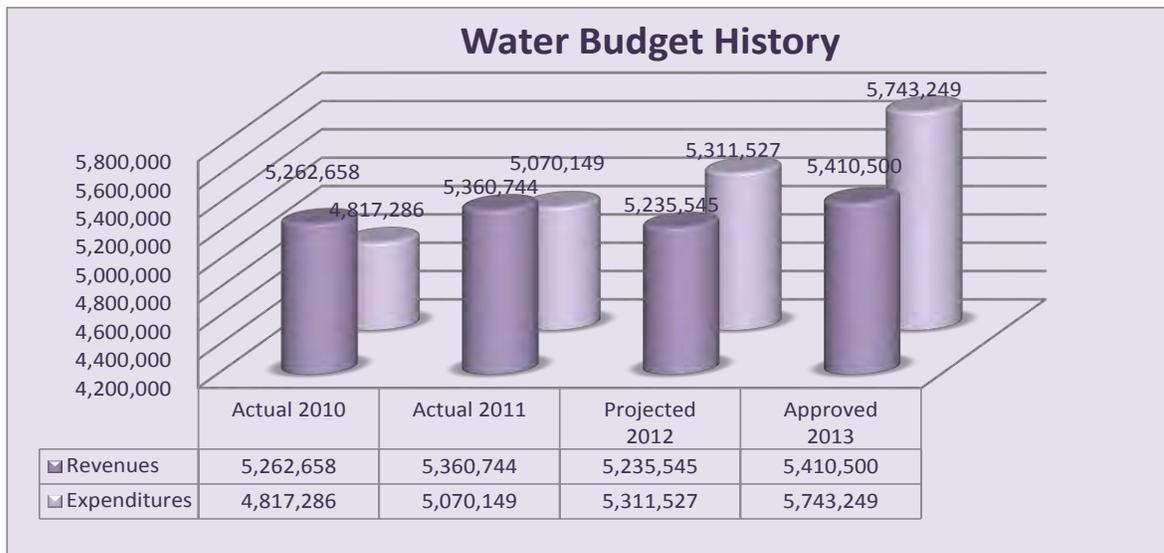
DELTA TOWNSHIP

Output Indicators	2010	2011	Actual through June 30, 2012	Approved 2013
Number of Sewer Customers	9,300	9,300	9,305	9,305
MISS Dig Requests	2,204	1,018	872	2,100
Solid Waste Recycled- Dry Ton	1,000	419	418.7	910
Sewer Main Blockages	6	1	0	0
Electrical Usage – Treatment Plant	3,000,000	1,689,200	1,567,943	3,500,000
Vehicle Fuel – Utility Vehicles (gallons)	20,277	8,552	8,420	19,000
Miles of sanitary sewers installed Delta	151 Rebuilt	0	0	0
Sewer inquiries received & resolved	24	33	18	30
Number of feet of sanitary sewers cleaned	333,614	109,818	112,854	400,000

Water Division

Goals

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



DELTA TOWNSHIP

2013 Water Objectives

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

Output Indicators	2010	2011	Actual through June 30, 2012	Target 2013
Number of Water Customers	8,248	9,050	9,117	9,125
Energy Usage – Utility Operations	700 MCF	650 MCF	230.1 MCF	700 MCF
Number of hydrants painted	119	108	61	200
Miles of water mains installed in Delta	1.50	1.50	0.12	.15
Miss Dig stakeouts of utilities performed	2,000	2,204	872	2,100
Water meters installed-residential/commercial	45/10	83/0	7/2	10/6
Cross connection inspections/reinspections	330	285	217	250
Water purchased from LBW&L-billion gallons	1.22	1.13	0.513	1.3
Cost of water from LBWL - per MCF	8.53	10.15	13.02	13.02
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	5,493	9,000

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
617 Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment.	20,000
618 Capital Charges One-time fee charged to property owners for hooking up to the Township sewer system.	90,000
641 Other Charges for Services Vehicle maintenance revenue from other funds.	7,500
646 Sewer Sales 2012 Actual plus 2% rate increase.	3,840,000
662 Late Payment Penalties	43,000
665 Investment Income	98,500
666 Interest on Assessments	13,500
673 Sale of Fixed Assets	1,800
TOTAL	<u><u>4,114,300</u></u>

DELTA TOWNSHIP

SEWER FUND

Fiscal Year Ending December 31:

<u>Acct #</u>	<u>Revenues</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
617	Main Charges	22,672	28,656	3,000	20,000
618	Capital Charges	85,652	148,098	60,300	90,000
641	Other Charges for Services	41	7,326		7,500
646	Sewer & Water Sales	3,519,256	3,635,639	3,806,900	3,840,000
662	Late Payment Penalties	44,211	43,479	42,500	43,000
665	Investment Income	139,904	162,245	108,000	98,500
666	Interest on Assessments	17,847	15,703	13,900	13,500
673	Sale of Fixed Assets	-	2,194	1,000	1,800
694	Other Miscellaneous	-	3,442		
695	Other Financing Sources	8,710	8,710		
	Total Revenues	3,838,293	4,055,493	4,035,600	4,114,300
	Expenditures				
702	Salaries & Wages - Regular	1,285,428	1,269,383	1,350,209	1,351,112
703	Salaries & Wages - Temporary	29,161	28,944	35,000	38,215
704	Salaries & Wages - OT	15,082	11,368	10,000	10,000
706	Salaries & Wages - Longevity	28,352	27,697	34,690	36,507
715	F.I.C.A.	101,004	101,359	109,654	108,857
717	Worker's Comp. Insurance	33,590	18,904	24,668	25,217
719	Health Insurance	359,800	443,276	430,817	444,623
720	Life, Dental & LTD Insurance	37,226	44,375	42,104	46,233
721	Pension	151,661	152,892	164,820	164,938
724	Cleaning & Laundry	8,085	7,956	9,000	9,000
728	Office Supplies	8,418	5,047	10,000	10,000
729	Photo Copies	82	110	100	100
730	Postage	25,494	27,847	31,000	31,000
731	Publications	37	53	100	100
740	Operating Supplies	6,766	9,233	10,000	10,000
743	Chemicals	271,912	231,768	250,000	240,000
744	Lab Supplies	5,744	9,277	10,000	10,000
759	Tools	1,404	820	2,200	3,000
776	Building Maintenance Supplies	9,170	10,947	12,000	12,000
778	Equipment Maintenance Supplies	119,874	101,319	125,000	125,000
780	Grounds Maintenance Supplies	9,732	5,338	9,000	9,000
803	Audit Fees	8,850	7,524	8,500	8,000
804	Accounting Fees	138,848	132,492	140,000	142,500
805	Consulting Fees	7,059	5,281		
806	Contractual Services	36,648	61,455	52,500	38,500
808	Legal Fees	-	-	1,500	1,500
812	Collection Fees	517	632		
820	Administration Fees	100,000	100,000	100,000	100,000
821	Engineering Fees	74,614	71,366	30,000	10,000

DELTA TOWNSHIP

SEWER FUND

Fiscal Year Ending December 31:

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Amended 2012</u>	<u>Approved 2013</u>
851 Radio Maintenance	2,069	2,098	2,500	2,000
852 Telephone	14,341	36,946	12,000	17,100
862 Gasoline & Diesel	30,423	32,927	33,000	33,000
863 Vehicle Maintenance	12,519	15,532	15,000	17,000
911 Fleet Insurance	12,100	12,100	12,100	11,125
912 Liability Insurance	86,800	76,528	86,800	79,800
921 Electricity	283,376	312,101	280,000	330,000
922 Heat	4,242	6,657	10,000	10,000
923 Sewer & Water	2,975	3,203	3,000	3,000
931 R & M Services - Building	6,016	2,384	18,000	18,000
933 R & M Services - Equipment	11,289	9,197	15,000	15,000
934 R & M Services - Other	-		41,000	41,000
942 Rentals - Equipment	39	260		
942 Rentals - House on Willow	-			
957 Education & Training	1,584	969	1,500	1,500
959 Memberships & Dues	20,145	15,493	15,000	15,800
960 Meetings, Conf. & Seminars	747	1,249	2,500	2,000
963 Miscellaneous - Other	-			
968 Depreciation	1,909,169	1,893,403		
970 Capital Outlay	-		235,500	324,000
991 Debt - Principal	-	-	225,400	248,675
995 Bond Interest	85,583	76,437	56,310	45,723
997 Other Financing Expenses	3,765	3,765		
998 Paying Agent Fees	63	62.5	125	125
Total Expenditures	<u>5,361,803</u>	<u>5,387,975</u>	<u>4,067,597</u>	<u>4,200,250</u>
<i>Total FTEs</i>	23.5	23.5	24.5	25.00

Summary				
Revenues				
Main, Capital & Other Charges	108,365	184,081	63,300	110,000
Sewer & Water Sales	3,519,256	3,635,639	3,806,900	3,840,000
Investment/Interest Income	157,751	177,948	121,900	112,000
Other Income	52,921	57,825	43,500	52,300
Total Sewer Revenues	<u>3,838,293</u>	<u>4,055,493</u>	<u>4,035,600</u>	<u>4,114,300</u>
Expenditures				
Personnel Services	2,041,304	2,098,197	2,201,962	2,225,702
Supplies	466,718	409,716	468,400	459,200
Services	756,301	817,766	781,000	805,900
Insurance	98,900	88,628	98,900	90,925
Depreciation	1,909,169	1,893,403	-	-
Capital Outlay	-	-	235,500	324,000
Debt/Bond Etc.	89,411	80,265	281,835	294,523
Total Sewer Expenditures	<u>5,361,803</u>	<u>5,387,975</u>	<u>4,067,597</u>	<u>4,200,250</u>

DELTA TOWNSHIP

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

	Approved 2013
702 Salaries & Wages - Regular	1,351,112
703 Salaries & Wages - Temporary One additional seasonal position split 50/50	38,215
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.	36,507
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.	108,857
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	25,217
719 Health Insurance	444,623
Premiums	272,348
Wellness Program	5,000
OPEB	131,275
Retiree premiums	36,000
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	46,233
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.	164,938

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
724 Cleaning & Laundry		9,000
Uniforms	6,500	
T-shirts	1,000	
Rug runners, etc.	1,500	
728 Office Supplies		10,000
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		240,000
Salt (odor control units)	1,000	
Lime	50,000	
Ferric chloride	176,000	
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	

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
759 Tools		3,000
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		8,000
804 Accounting Fees		142,500
806 Contractual Services		38,500
Granger Land (Grit)	2,000	
Concrete repairs	7,500	
Private lab testing services:	7,000	
MSU soil analyses		
Mercury		
Wet Testing		
Medical physicals & treatment	500	

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
CDL testing	1,000	
Random drug testing	1,000	
Software support:	6,500	
Accounting		
Wastewater		
Antivirus, SCADA, Databases, GIS		
Sensus radio read maintenance (1 of 2 units - water fund on #2)	3,000	
Meter readings	10,000	
808 Legal Fees		1,500
820 Administration Fees		100,000
821 Engineering Fees		10,000
851 Radio Maintenance		2,000
852 Telephone		17,100
Telephone/Cell Phone Service - Fiber service	15,600	
Answering service	1,500	
862 Gasoline		33,000
Gas & Diesel Fuel	25,000	
Oil, grease, lubricants	8,000	
863 Vehicle Maintenance		17,000
Filters, tires, batteries, outside vehicle repairs, parts	12,000	
Oil testing, belts, etc.	5,000	
911 Insurance - Fleet		11,125
912 Insurance - Liability		79,800
921 Electricity		330,000
Consumption is down but rates are up.		

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
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, fire extinguishers, lab & GM meter calibration, plant equip.	12,000	
Install wear plate raw pump #6	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
959 Membership & Dues		15,800
State of Michigan Fees		
NPDES & stormwater permits and biosolids & state inspection fees	15,000	
Wastewater license renewal - State of Michigan	800	
960 Meetings, Conferences & Seminars		2,000
970 Capital Outlay		324,000
Primary tank #3 cross collector (3 of 4)	8,000	
Digester sludge pump #3 (3 of 3)	9,000	
Turbo-Blower system	130,000	
Radio read end points	100,000	
Computers	3,000	
Replace 1998 Chevy Van	22,000	
Barscreen chains, flights, sprockets	6,000	
Digester gen heat exchanger	3,500	

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
	Replace blower building roof	5,000
	MSA confined space meter - 2013	2,500
	Rebuild raw pump (3 & 4 each of 8 total)	30,000
	Filter press cloths (1 of 2)	5,000
991 Debt - Principal		248,675
	2003 GO Bonds (final payment in 2016)	
995 Bond Interest		45,723
998 Paying Agent Fees		125
TOTAL		<u><u>4,200,250</u></u>



DELTA TOWNSHIP

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

	<u>Approved 2013</u>
617 Main Charges Fees charged to a property owner in lieu of having their property participate in a special assessment.	20,000
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.	68,000
646 Water Sales Based on 95% of 2012 actual plus 5% rate increase.	4,960,000
650 Other Operating Revenue NSF and disconnection fees.	15,000
662 Late Payment Penalties	50,000
665 Investment Income	77,000
666 Interest on Assessments	18,000
667 Rent Income	136,000
670 Other Interest Income GM Water Tower Agreement.	15,000
673 Sale of Fixed Assets	1,500
TOTAL	<u><u>5,410,500</u></u>

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

Acct #	Revenues	Actual 2010	Actual 2011	Amended 2012	Approved 2013
617	Main Charges	2,987	76,065	5,000	20,000
618	Capital Charges	74,840	72,885	50,000	50,000
641	Other Charges. for Services Rendered	141,921	83,434	75,000	68,000
646	Water & Sewer Sales	4,491,831	4,672,837	4,784,500	4,960,000
650	Other Operating Revenue	19,775	15,962	15,000	15,000
662	Late Payment Penalties	52,032	54,652	47,000	50,000
665	Investment Income	94,740	118,188	85,000	77,000
666	Interest on Assessments	25,392	25,456	20,000	18,000
667	Rents	134,820	134,890	135,000	136,000
670	Other Interest Income	20,131	19,057	18,045	15,000
673	Sales of Fixed Assets	-	204	1,000	1,500
675	Contributions-Private	177,345	60,269		-
698	Bond Proceeds	26,844	26,844		
	Total Revenues	5,262,658	5,360,744	5,235,545	5,410,500
	Expenditures				
702	Salaries & Wages - Regular	431,186	445,322	425,342	445,183
703	Salaries & Wages - Temporary	-	4,433	12,000	14,970
704	Salaries & Wages - OT	11,066	10,224	10,000	10,000
706	Salaries & Wages - Longevity	13,000	13,048	13,547	13,683
715	F.I.C.A.	35,547	35,916	35,657	36,030
717	Worker's Comp. Insurance	14,580	8,463	9,991	10,572
719	Health Insurance	114,050	141,846	142,635	153,642
720	Life, Dental & LTD Insurance	12,666	15,675	14,079	15,249
721	Pension	51,958	52,031	53,168	53,700
724	Cleaning & Laundry	3,449	3,317	3,500	3,500
728	Office Supplies	5,694	3,546	8,000	8,000
729	Photo Copies	82	110		
730	Postage	25,224	27,971	29,500	29,500
740	Operating Supplies	64,357	58,871	48,000	48,000
740.001	Operating Supplies - BW&L	1,782,492	2,096,037	2,105,200	2,286,568
743	Chemicals	156	188	500	500
744	Lab Supplies	2,127	-		
759	Tools	855	1,369	1,500	1,500
776	Building Maintenance Supplies	11,039	13,046	9,000	9,000
778	Equipment Maintenance Supplies	22,896	22,716	19,000	19,000

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

	Actual 2010	Actual 2011	Amended 2012	Approved 2013
780 Grounds Maintenance Supplies	7,405	1,858	5,500	5,500
803 Audit Fees	8,850	7,524	8,000	8,000
804 Accounting Fees	138,848	132,492	140,000	142,500
805 Consultant Fees	9,981		10,000	5,000
806 Contractual Services	73,172	48,698	50,500	40,500
812 Collection Fees	76	-		
820 Administrative Fees	100,000	100,000	100,000	100,000
821 Engineering Fees	36,291	22,784	5,000	10,000
851 Radio Maintenance	1,725	1,894	3,000	2,000
852 Telephone	14,511	21,730	10,000	14,000
853 Miss Dig	588	588		
862 Gasoline & Diesel	21,966	23,146	20,000	18,000
863 Vehicle Maintenance	10,158	7,291	10,000	10,000
903 Printing	-	-	150	
911 Fleet Insurance	12,500	12,500	12,500	11,500
912 Liability Insurance	21,500	19,218	21,500	19,700
921 Electricity	61,664	58,163	65,000	70,000
922 Heat	3,858	5,161	10,000	8,000
923 Sewer & Water	827	1,084	1,000	1,000
931 R & M Services - Building	58,797	83,051	30,000	39,000
931.001 R & M Services-Well Abandonment	17,810	5,425	10,000	10,000
933 R & M Services - Equipment	841	1,105	5,000	5,000
957 Education & Training	500	698	1,000	2,000
959 Memberships & Dues	15,167	15,784	16,000	16,400
960 Meetings, Conf. & Seminars	729	161	800	800
963 Miscellaneous - Other	30			
968 Depreciation	939,378	930,775		
970 Capital Outlay	-		153,000	417,000
991 Bond Principal	-		1,144,600	1,246,325
994 Amortization Expense	37,693	37,693		
995 Bond Interest	619,609	576,809	537,983	381,427
998 Paying Agent Fees	388	388	375	1,000
Total Expenditures	4,817,286	5,070,149	5,311,527	5,743,249
Total FTEs	7.0	7.0	7.0	7.50

DELTA TOWNSHIP

WATER FUND

Fiscal Year Ending December 31:

	Actual 2010	Actual 2011	Amended 2012	Approved 2013
Summary				
Revenues				
State Grants & Contributions	-	-	-	-
Main, Capital & Other Charges	219,748	232,384	130,000	138,000
Water & Sewer Sales	4,491,831	4,672,837	4,784,500	4,960,000
Other Revenues	383,972	265,976	198,000	202,500
Investment/Interest Income	140,263	162,702	123,045	110,000
Special Assessments	-	-	-	-
Bond Proceeds	26,844	26,844	-	-
Total Water Revenues	5,262,658	5,360,744	5,235,545	5,410,500
Expenditures				
Personnel Services	684,053	726,958	716,419	753,029
Supplies	1,925,776	2,229,030	2,229,700	2,411,068
Services	576,389	536,779	495,450	502,200
Insurance	34,000	31,718	34,000	31,200
Depreciation	939,378	930,775	-	-
Capital Outlay	-	-	153,000	417,000
Bond/Debt Etc.	657,690	614,889	1,682,958	1,628,752
Total Water Expenditures	4,817,286	5,070,149	5,311,527	5,743,249

DELTA TOWNSHIP

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

	<u>Approved 2013</u>
702 Salaries & Wages - Regular	445,183
703 Salaries & Wages - Temporary Addition of 1 seasonal split 50/50	14,970
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.	13,683
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.	36,030
717 Worker's Compensation The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	10,572
719 Health Insurance	153,642
Premiums	100,942
Wellness Program	2,500
OPEB	50,200
720 Life, Dental & LTD Insurance Delta Township pays 100% of the premiums for life, dental and long-term disability insurances for full time employees.	15,249
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.	53,700

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
724	Cleaning & Laundry	3,500
	Uniforms	2,500
	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	BWL Billings	2,286,568
	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

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
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
	Snow removal equipment	2,000
803	Audit Fees	8,000
804	Accounting Fees	142,500
805	Consultant Fees	5,000
	State of Michigan.	
806	Contractual Services	40,500
	Sensus radio read maintenance (1 of 2 - Sewer fund other)	3,000
	Building computer monitoring	400
	Waste Management	2,000
	Lab testing	7,000
	CDL testing	600
	BWL Meter readings	10,000
	Consumer Confidence reports (BWL)	6,500
	Drug testing	2,000
	Software support - licensing, etc.	9,000
	Water, Accounting, SCADA, GIS	
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	10,000
	Broadbent Woods.	
		2,000
851	Radio Maintenance	
852	Telephone	14,000
	Telephone/cell service - Fiber service, Snow Tower	12,000
	Answering service	2,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
862	Gasoline	18,000
	Gas and diesel fuel	16,000
	Oils and propane	2,000
863	Vehicle Maintenance	10,000
	Includes filters, tires, batteries, outside repairs, and parts. We are keeping vehicles which require more maintenance.	
911	Insurance - Fleet	11,500
912	Insurance - Liability	19,700
921	Electricity	70,000
	Water pumping sites, includes rate increase.	
922	Heat	8,000
923	Water & Sewer	1,000
	Water and Sewer service - Utility Ops building.	
931	Repair & Maintenance - Building	39,000
	County permit/fees	3,000
	Road repairs	16,000
	Concrete work	6,000
	Road cutting	2,500
	Flowable fill	7,500
	Snow Tower cleaning	4,000
931	Well Abandonment	10,000
	Shared cost to close wells after connection to Township water system.	
933	Repair & Maintenance - Equipment	5,000
957	Education & Training	2,000

DELTA TOWNSHIP

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

		<u>Approved 2013</u>
959	Membership & Dues	16,400
	Mid-Michigan Water Authority	1,000
	Tri-County Ground Water Mgmt. Board	10,000
	AWWA	150
	MRWA	180
	SCMWA	150
	State of Michigan water fees	4,400
	Water licenses - State of Michigan	400
	Other	120
960	Meetings, Conferences & Seminars	800
	Miscellaneous State meetings	400
	MRWA	200
	Emergency Meals	200
970	Capital Outlay	417,000
	Radio read end points	100,000
	Computers	3,000
	Broadbent water main	300,000
	Clean Snow Tower - 2013 only	4,000
	VDF & Harmonic filter for Creyts Rd. station	10,000
991	Debt - Principal	1,246,325
	2003 GO Bonds	766,325
	2000 Water Revenue Bonds	230,000
	2006 GO Bonds	250,000
995	Bond Interest	381,427
998	Paying Agent Fees	1,000
Totals		<u><u>5,743,249</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 institutions in an effort to further the economic development of the Township.

Enterprise Funds (Utilities - Sewer and Water)

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

Expenditure

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

Fiduciary Funds

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

Fiscal Year

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

Fund

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

Fund Balance

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

General Appropriations Act

The budget as adopted by the legislative body.

General Debt Service Fund

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

General Fund

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

GIS (Geographic Information System)

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

Homestead Affidavit

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

ICMA (International City/County Management Association) Retirement Corporation

Pension administrator for non-union employees.

IFT (Industrial Facilities Tax)

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

Infrastructure

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

LEAP (Lansing Economic Area Partnership)

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

Legislative Body

The seven elected members of the Township Board.

MDOT (Michigan Department of Transportation)

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

MERS (Michigan Employees Retirement System)

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

Mil

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

Millage

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

Modified Accrual Basis of Accounting

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

Personal Property Tax

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

Proposal A

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

Public Hearing

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

R&M (Repair & Maintenance)

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

Real Property Tax

Taxes levied on physical real estate.

Retained Earnings

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

Revenues

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

SEV (State Equalized Value)

The assessed value after equalization at the county and state level. The SEV of a property

GLOSSARY OF TERMS

approximates 50% of the true cash value.

Special Assessment

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

Special Revenue Fund

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

State Revenue Sharing

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

Tax Abatement

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

Taxable Value

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

Unreserved Fund Balance

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

TABLE OF ACRONYMS

ASA	Amateur Softball Association
AWWA	American Water Works Association
CDP	Census Designated Place
CFS	Calls for service
CGFM	Certified Government Financial

CMC	Manager 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
LGRFA	Looking Glass Regional Fire Authority
LTD	Long Term Disability
MAA	Michigan Assessors Association
MASA	Michigan Amateur Softball Association
MDEQ	Michigan Department of Environmental Quality
MEDA	Michigan Economic Development Authority
MICR	Michigan Incident Crime Report

TABLE OF ACRONYMS (Continued)

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

