DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON MAY 6, 2009

The Delhi Charter Township Board of Trustees met in a regular meeting on Wednesday, May 6, 2009 in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Goodrich called the meeting to order at 7:30 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Members Present: Treasurer Harry Ammon, Clerk Evan Hope, Trustees Derek Bajema, John Hayhoe, Roy Sweet

Members Absent: Supervisor Stuart Goodrich, Trustee Jerry Ketchum

Others Present: John Elsinga, Township Manager
Marian Frane, Director of Accounting
Sandra Diorka, Director of Public Services
Tracy Carney-Miller, Director of Community Development
Gail Meredith, Accounting Technician
Wendy Thielen, Assistant Township Manager of Human Resources
Amy Finch, Assistant Township Clerk/Deputy Clerk

SUBJECT TO APPROVAL

APPOINT CHAIRPERSON PRO-TEM

HOPE MOVED TO APPOINT ROY SWEET CHAIRPERSON PRO-TEM.

A Voice Poll was recorded as follows: All Ayes
Absent: Goodrich, Ketchum
MOTION CARRIED

COMMENTS FROM THE PUBLIC - None

2008 ANNUAL REPORT – ACCOUNTING DEPARTMENT

Marian Frane, Director of Accounting, gave the Accounting Department 2008 Annual Report (ATTACHMENT I).

CONSENT AGENDA

A. Approval of Minutes – Committee Meeting of April 21, 2009

B. Approval of Minutes – Regular Meeting of April 21, 2009

C. Approval of Claims – April 21, 2009 (ATTACHMENT II)

D. Approval of Payroll – April 30, 2009 (ATTACHMENT III)

AMMON MOVED TO APPROVE THE CONSENT AGENDA ITEMS AS PRESENTED.

A Roll Call Vote was recorded as follows:
Ayes: Bajema, Hayhoe, Hope, Sweet, Ammon
Absent: Goodrich, Ketchum
MOTION CARRIED

2008 AUDIT REPORT

The Board reviewed a memorandum dated April 30, 2009 from Twp. Mgr. Elsinga (ATTACHMENT IV).

HAYHOE MOVED TO ACCEPT DELHI CHARTER TOWNSHIP'S AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING DECEMBER 31, 2008.

Marian Frane, Director of Accounting and Dave Fisher, Rehmann Robson, gave an overview of the Township's Audited Financial Statements for fiscal year ending December 31, 2008.

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Sweet, Ammon, Bajema
Absent: Goodrich, Ketchum
MOTION CARRIED

PUBLIC HEARINGS – 8:00 P.M.

A) RESOLUTION NO. 2009-005 – PUBLIC HEARING ON THE APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE – SCI TEX, LLC
B) RESOLUTION NO. 2009-008 – TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE
C) RESOLUTION NO. 2009-009 – TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS)

HOPE MOVED TO OPEN THE PUBLIC HEARINGS ON THE APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE – SCI TEX, LLC; THE TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE; AND THE TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS).

A Voice Poll was recorded as follows: All Ayes
Absent: Goodrich, Ketchum
MOTION CARRIED

SUBJECT TO APPROVAL

Application for Industrial Facilities Exemption Certificate – SciTex, LLC

Tracy Miller, Director of Community Development, stated that this public hearing is in regards to the request for IFT tax abatement under Public Act 198 of 1974 from SciTex, LLC. This involves the acquisition of $800,000 of personal property, the retention of 11 positions and the creation of four additional positions. The company that would operate at the Depot Street address is Trick Titanium, which specializes in the manufacture of small parts out of specialized metals primarily for race cars.

John Gulliver, Controller, SciTex, LLC - Trick Titanium, introduced himself to the Board.

Road Improvement Special Assessment District – Veltema Drive (from Willoughby Road to Bush Gardens)

Tracy Miller, Director of Community Development, stated that the Veltema Drive and Archwood Drive/Dublin Circle Public Hearings are to determine the need and neceessity of these two improvements.

Ms. Miller stated that these improvements are comprised of resurfacing Veltema Drive from Willoughby Road to Bush Gardens. There are 14 benefitting properties included in this district and the total cost per benefit is $1,908. The small stub street of Wachtel Drive has been removed from the project as a result of input received during a recent informational meeting held by the Ingham County Road Commission which reduced the project cost by approximately $10,000. The Township Manager's Office received a petition that appears to contain signatures greater than 51% of property owners supportive of the improvements.

Paul Oliver, 2454 Veltema, submitted a petition with five signatures in opposition to the improvements.

Road Improvement Special Assessment District – Archwood Drive and Dublin Circle

Tracy Miller, Director of Community Development, stated that these improvements are comprised of Archwood Drive from Catalina Drive to the end and Dublin Circle from Archwood Drive to the end. There are 30 benefitting properties included in this district and the total cost per benefit is $1,192. No communications or petitions were received by the Township on this improvement.

Rod Bare, 1575 Archwood Drive, questioned if there is currently a bond being held on Archwood Drive under the name of Larry Clark. Twp. Mgr. Elsinga stated that to his knowledge there is not a bond being held. Twp. Mgr. Elsinga further stated that the road was installed in accordance with the specifications of the Ingham County Road Commission and was accepted by the Ingham County Road Commission.

Tim Butler, 4144 Archwood Drive, questioned an outstanding bond and the materials that were used to construct the road.

Motion to Close Public Hearings – 8:16 p.m.

SUBJECT TO APPROVAL

HOPE MOVED TO CLOSE THE PUBLIC HEARINGS.

A Voice Poll was recorded as follows: All Ayes
Absent: Goodrich, Ketchum
MOTION CARRIED

NEW BUSINESS

RECOMMENDATION FOR POSITION OF TOWNSHIP ASSESSOR

The Board reviewed a memorandum dated April 29, 2009 from Twp. Mgr. Elsinga (ATTACHMENT V).

AMMON MOVED TO HIRE NICOLE WILSON FOR THE POSITION OF TOWNSHIP ASSESSOR FOR DELHI CHARTER TOWNSHIP AT PAY GRADE 11, STEP 5, $67,500.16 ANNUALLY, EFFECTIVE JUNE 15, 2009.

A Roll Call Vote was recorded as follows:
Ayes: Hope, Sweet, Ammon, Bajema, Hayhoe
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-012 – APPLICATION FOR INDUSTRIAL FACILITIES TAX EXEMPTION CERTIFICATE – SCI TEX, LLC

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 24, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT VI).

HOPE MOVED TO ADOPT RESOLUTION NO. 2009-012 WHICH APPROVES THE APPLICATION FOR INDUSTRIAL FACILITIES TAX (IFT) ABATEMENT CERTIFICATE FOR SCI TEX, LLC.

A Roll Call Vote was recorded as follows:
Ayes: Sweet, Ammon, Bajema, Hayhoe, Hope
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-014 – NEED AND NECESSITY – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT/ROLL – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS)

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 29, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT VII).

HAYHOE MOVED TO ADOPT RESOLUTION NO. 2009-014, WHICH IS THE THIRD OF FIVE RESOLUTIONS, WHICH DETERMINES THE NEED AND NECESSITY FOR A SPECIAL ASSESSMENT DISTRICT FOR VELTEMA DRIVE (FROM WILLOUGHBY

SUBJECT TO APPROVAL

ROAD TO BUSH GARDENS) ROAD IMPROVEMENTS AND DIRECTS THE SUPERVISOR TO PREPARE THE SPECIAL ASSESSMENT DISTRICT ROLL.

A Roll Call Vote was recorded as follows:
Ayes: Sweet, Ammon, Bajema, Hayhoe, Hope
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-016 – NEED AND NECESSITY – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT/ROLL – ARCHWOOD DRIVE AND DUBLIN CIRCLE

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 29, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT VIII).

BAJEMA MOVED TO ADOPT RESOLUTION NO. 2009-016, WHICH IS THE THIRD OF FIVE RESOLUTIONS, WHICH DETERMINES THE NEED AND NECESSITY FOR A SPECIAL ASSESSMENT DISTRICT FOR ARCHWOOD DRIVE AND DUBLIN CIRCLE ROAD IMPROVEMENTS AND DIRECTS THE SUPERVISOR TO PREPARE THE SPECIAL ASSESSMENT DISTRICT ROLL.

A Roll Call Vote was recorded as follows:
Ayes: Ammon, Bajema, Hayhoe, Hope, Sweet
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-015 – SET PUBLIC HEARING – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 29, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT IX).

HAYHOE MOVED TO ADOPT RESOLUTION NO. 2009-015, WHICH IS THE FOURTH OF FIVE RESOLUTIONS WHICH CREATES A SPECIAL ASSESSMENT DISTRICT AND ROLL FOR ROAD IMPROVEMENTS FOR VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS) AND SETS A PUBLIC HEARING FOR MAY 19, 2009 AT 8:00 P.M. TO HEAR OBJECTIONS TO THE SAME.

A Roll Call Vote was recorded as follows:
Ayes: Bajema, Hayhoe, Hope, Sweet, Ammon
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-017 – SET PUBLIC HEARING – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE

SUBJECT TO APPROVAL

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 29, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT X).

AMMON MOVED TO ADOPT RESOLUTION NO. 2009-017, WHICH IS THE FOURTH OF FIVE RESOLUTIONS WHICH CREATES A SPECIAL ASSESSMENT DISTRICT AND ROLL FOR ROAD IMPROVEMENTS FOR ARCHWOOD DRIVE AND DUBLIN CIRCLE AND SETS A PUBLIC HEARING FOR MAY 19, 2009 AT 8:00 P.M. TO HEAR OBJECTIONS TO THE SAME.

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Sweet, Ammon, Bajema
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-013 – PURCHASE OF DEVELOPMENT RIGHTS APPLICATION-MAYNARD BEERY

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT XI).

HOPE MOVED TO ADOPT RESOLUTION NO. 2009-013, A RESOLUTION TO APPROVE THE PURCHASE OF DEVELOPMENT RIGHTS PROGRAM APPLICATION FOR MAYNARD BEERY.

A Roll Call Vote was recorded as follows:
Ayes: Hope, Sweet, Ammon, Bajema, Hayhoe
Absent: Goodrich, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-018 – ANNUAL DETERMINATION OF STREETLIGHT ASSESSMENTS

The Board reviewed memorandums dated April 30, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT XII).

BAJEMA MOVED TO ADOPT RESOLUTION NO. 2009-018, WHICH ADJUSTS THE ANNUAL STREETLIGHT ASSESSMENTS, PER EXHIBIT A, TO REFLECT RATE INCREASES IMPOSED BY THE LANSING BOARD OF WATER AND LIGHT.

A Roll Call Vote was recorded as follows:
Ayes: Sweet, Ammon, Bajema, Hayhoe, Hope
Absent: Goodrich, Ketchum
MOTION CARRIED

SUBJECT TO APPROVAL

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-066 – FY 2009 GENERAL FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XIII).

HAYHOE MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-66 FOR THE FY 2009 GENERAL FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Ammon, Bajema, Hayhoe, Hope, Sweet
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-067 – FY 2009 FIRE EQUIPMENT, TRAINING & APPARATUS FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XIV).

HOPE MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-067 FOR THE FY 2009 FIRE EQUIPMENT, TRAINING & APPARATUS FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Bajema, Hayhoe, Hope, Sweet, Ammon
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-068 – FY 2009 PARKS & RECREATION FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XV).

AMMON MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-068 FOR THE FY 2009 PARKS & RECREATION FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Sweet, Ammon, Bajema
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-069 – FY 2009 WATER IMPROVEMENT FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XVI).

SUBJECT TO APPROVAL

HAYHOE MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-069 FOR THE FY 2009 WATER IMPROVEMENT FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Hope, Sweet, Ammon, Bajema, Hayhoe
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-070 – FY 2009 SEWER FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XVII).

BAJEMA MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-070 FOR THE FY 2009 SEWER FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Sweet, Ammon, Bajema, Hayhoe, Hope
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-071 – FY 2009 COMMUNITY DEVELOPMENT FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XVIII).

HOPE MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-071 FOR THE FY 2009 COMMUNITY DEVELOPMENT FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Sweet, Ammon, Bajema
Absent: Goodrich, Ketchum
MOTION CARRIED

AMENDMENT NO. 1 TO RESOLUTION NO. 2008-072 – FY 2009 DOWNTOWN DEVELOPMENT AUTHORITY FUND BUDGET

The Board reviewed memorandums dated May 1, 2009 from Twp. Mgr. Elsinga and April 28, 2009 from Marian Frane, Director of Accounting (ATTACHMENT XIX).

HAYHOE MOVED TO ADOPT AMENDMENT NO. 1 TO RESOLUTION NO. 2008-072 FOR THE FY 2009 DOWNTOWN DEVELOPMENT FUND BUDGET.

A Roll Call Vote was recorded as follows:
Ayes: Hope, Sweet, Ammon, Bajema, Hayhoe
Absent: Goodrich, Ketchum

SUBJECT TO APPROVAL

MOTION CARRIED

REPORTS

SUPERVISOR

REMINDER – JOINT PARKS AND RECREATION MEETING – MAY 19, 2009 AT 6:00 P.M.

Roy Sweet, Chairperson Pro-Tem, reminded the Board of the Joint Parks and Recreation meeting to be held on May 19, 2009 at 6:00 p.m.

REMINDER – JOINT DOWNTOWN DEVELOPMENT AUTHORITY MEETING – JUNE 2, 2009 AT 6:00 P.M.

Roy Sweet, Chairperson Pro-Tem, reminded the Board of the Joint Downtown Development Authority meeting to be held on June 2, 2009 at 6:00 p.m.

TREASURER

STATE REVENUE SHARING

Treasurer Ammon stated that the Township received the State Revenue Sharing on April 30th in the amount of $220,314 ($102,000 is constitutional and $18,878 is statutory). This amount was $40,000 short of what was projected.

CLERK

2009 SCHOOL ELECTION

Clerk Hope stated that the May 5th School Election was held with a total of 886 ballots cast of which 741 of those ballots were absentee ballots.

TOWNSHIP MANAGER

Twp. Mgr. Elsinga commented on the Township's clean audit.

ADJOURNMENT

Meeting adjourned at 9:14 p.m.

FYI

1. Department of Public Services Monthly Report – April 2009.

SUBJECT TO APPROVAL

Date: _____

_____
Evan Hope, Township Clerk

Date: _____

_____
Stuart Goodrich, Supervisor

/af

SUBJECT TO APPROVAL

DELHI CHARTER TOWNSHIP

RESOLUTION NO. 2009-005

A Resolution to Set a Public Hearing on the
Application for Industrial Facilities Exemption
Certificate by SciTex, LLC

At a Regular Meeting of the Township Board of Trustees, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Tuesday, the 7th day of April, 2009, at 7:30 p.m.

PRESENT: Supervisor Stuart Goodrich, Clerk Evan Hope, Treasurer Harry Ammon, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

ABSENT: None

The following Resolution was offered by Treasurer Ammon.

WHEREAS, on July 17, 2007, the Township Board, pursuant to 1974 PA 198, as amended, created an Industrial Development District comprised of approximately 38.44 acres of real property described in Exhibit A of Resolution No. 2007-036 (the "District"), and

WHEREAS, the Township received an Application for Industrial Facilities Exemption Certificate (the "IFT application") from SciTex, LLC (the "Applicant") on March 24, 2009, pertaining to property within the District, and

WHEREAS, pursuant to Section 5 of 1974 PA 198, as amended, the Township Clerk is required cause notification, in writing, to be provided to the Township Assessor and the legislative body of each taxing unit that levies ad valorem property taxes within the Township regarding the receipt of the IFT Application, and

WHEREAS, before acting upon the IFT Application, the Township Board shall afford the Applicant, the Township Assessor, the affected taxing units and others an opportunity to be heard regarding the IFT Application;

NOW, THEREFORE, BE IT RESOLVED;

1. The Township Board shall conduct a hearing regarding the request for an Industrial Facilities Exemption Certificate by the Applicant on the 6th day of May, 2009, at 8:00 p.m.

2. The Township Clerk is hereby directed to cause the notification of the Applicant, the Township Assessor, and the legislative body of each taxing unit that levies ad valorem property taxes within Delhi Charter Township about the IFT Application and advise them that they shall be afforded an opportunity for a hearing on the Application at the above specified time. Notice of such hearing shall be substantially in the form of Exhibit A.

3. All prior Resolutions or parts of Resolutions previously adopted that are inconsistent with this Resolution are hereby rescinded.

AYES: Ammon, Bajema, Goodrich, Hayhoe, Hope, Ketchum, Sweet

NAYS: None

The foregoing Resolution declared adopted on the date written above.

Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 7th day of April, 2009.

IN WITNESS THEREOF, I have hereunto affixed my official signature this 7th day of April, 2009.

Evan Hope, Township Clerk

EXHIBIT A

DELHI CHARTER TOWNSHIP

NOTICE OF HEARING

APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
BY SCITEX, LLC.

TO THE DELHI TOWNSHIP ASSESSOR AND THE LEGISLATIVE BODY OF EACH TAXING UNIT THAT LEVIES AD VALOREM PROPERTY TAXES WITHIN THE TOWNSHIP:

SCITEX, LLC
DELHI TOWNSHIP ASSESSOR
CATA
CAPITAL AREA DISTRICT LIBRARY
CAPITAL CITY AIRPORT AUTHORITY
HOLT BOARD OF EDUCATION
INGHAM COUNTY BOARD OF COMMISSIONERS
INGHAM INTERMEDIATE SCHOOL BOARD
LANSING COMMUNITY COLLEGE BOARD OF TRUSTEES
STATE TAX COMMISSION

PLEASE TAKE NOTICE that on March 24, 2009, Delhi Charter Township received an Application for Industrial Facilities Exemption Certificate from SciTex, LLC. A copy of the Application without exhibits and appendices is attached for your information and review. A complete copy of the Application and attachments may be obtained upon request from the Delhi Township Community Development Department by calling 517-694-8281 or by e-mail at: tracy.miller@delhitownship.com.

PLEASE TAKE FURTHER NOTICE, that the Township Board of Delhi Charter Township shall afford an opportunity for hearing on the referenced Application on the 6th day of May, 2009, at 8:00 p.m., held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan, in the Charter Township of Delhi, Ingham County.

Dated: 4-7-09

Evan Hope, Township Clerk

DELHI CHARTER TOWNSHIP

RESOLUTION 2009-007

THIS IS THE SECOND OF FIVE RESOLUTIONS IN WHICH PLANS AND ESTIMATES FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR VELTEMA DRIVE FROM WILLOUGHBY ROAD TO BUSH GARDENS ARE ON FILE WITH THE CLERK AND SETTING A PUBLIC HEARING FOR MAY 6, 2009 AT 8:00 O'CLOCK P.M. TO DETERMINE THE NEED AND NECESSITY FOR DISTRICT.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Tuesday, the 21st day of April, 2009, at 7:30 o'clock p.m.

PRESENT: Supervisor Stuart Goodrich, Clerk Evan Hope, Treasurer Harry Ammon, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

ABSENT: None

The following Resolution was offered by Clerk Hope.

WHEREAS, the Township Board of the Charter Township of Delhi is in receipt of plans and estimates relating to the construction of street improvements to the following street: *Veltema Drive from Willoughby Road to Bush Gardens* as requested in its Resolution No. 2009-006, and

WHEREAS, the Township Board desires to proceed with the improvements;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board does hereby tentatively declare its intention to make the improvement and does hereby tentatively designate the special assessment district against which fifty percent (50%) of the cost of the improvement will be assessed, said district being described as set forth in Exhibit A attached hereto and made a part hereof by reference.

2. The plans and cost estimates relating to said improvement shall be placed on file in the office of the Township Clerk and shall be available for public examination.

3. The Township Board shall meet in the Community Services Center, 2074 Aurelius Road, Holt, Michigan on May 6, 2009 at 8:00 o'clock p.m., at which time and place the Township Board will hear objections to the petition, the improvements, and to the special assessment district therefore.

4. The Township Clerk shall cause notice of such hearing to be published twice in a newspaper circulated within the Township, with the first publication to appear at least ten (10) days before the date of the hearing. In addition, the Clerk, by first class mail, shall give notice to each record owner of, or party of interest in, the property to be assessed whose name appears on the last Township assessment records at least then (10) days before the date of the hearing. For purpose of this notice, the "last Township tax assessment record" means the last assessment roll for ad valorem tax purposes which was reviewed by the Board of Review as supplemented by any subsequent changes in the name and address of the owners or parties listed on that roll. If a record owner's name does not appear on those records, notice shall be given by first class mail addressed to the record owner at the address shown on the record of the County Register of Deeds at least ten (10) days before the date of the hearing.

5. In addition to providing the date, time and place of the hearing, the Notice required herein shall also:

   A. State that the plans and cost estimates are on file with the Township Clerk for public examination.

   B. Contain a description of the proposed special assessment district.

   C. State that, if periodic redeterminations of cost will be necessary without a change in the special assessment district, those redeterminations may be made without further notice to such record owners or parties in interest.

   D. State that the proposed improvement and special assessment have been initiated pursuant to Resolution of the Township Board and that the Board may proceed unless it receives, at or before the public hearing, written objections to the improvements, signed by record owners of land constituting more than twenty percent (20%) of the total frontage on the road within the proposed special assessment district. If such objections are received, the Township will not proceed with the improvement or assessment unless a petition is filed with the Township Board signed by record owners of land constituting more than fifty percent (50%) of the total frontage on the road within the special assessment district.

   E. The Notice of Hearing required herein shall, therefore, be in substantially the form shown in Exhibit B of this Resolution.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

AYES: Ketchum, Sweet, Ammon, Bajema, Goodrich, Hayhoe, Hope

NAYS: None

ABSENT: None

The foregoing Resolution declared adopted on the date written above.

Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 21st day of April, 2009.

IN WITNESS WHEREOF, I have affixed my official signature this 21st day of April, 2009.

Evan Hope, Township Clerk

Resolution No. 2009-007

Exhibit A

Tentative Special Assessment District for Veltema Drive

Veltema Drive from Willoughby Road to Bush Gardens

PARCEL NUMBER	OWNER NAME	PROPERTY ADDRESS	BENEFIT
33-25-05-13-128-004	OLIVER, PAUL D & DEBRA J	2454 VELTEMA DRIVE	1
33-25-05-13-130-009	FIEDLER, JOHN T & MARJORIE	2396 VELTEMA DRIVE	1
33-25-05-13-128-003	BRUINING, HENRY & NANCY A	2460 VELTEMA DRIVE	1
33-25-05-13-128-002	KING, KEVIN J & SHERRI C	2468 VELTEMA DRIVE	1
33-25-05-13-130-006	DENSMORE, LEONA F	2430 VELTEMA DRIVE	1
33-25-05-13-130-007	COON, HEIDI & DOUGLAS	2418 VELTEMA DRIVE	1
33-25-05-13-130-008	LETNER, EARNEST & DONNA	2408 VELTEMA DRIVE	1
33-25-05-13-127-007	BETHKA, CAROLYN A	2457 VELTEMA DRIVE	1
33-25-05-13-127-008	STEWART, JAMES H & BEVERLY J	2451 VELTEMA DRIVE	1
33-25-05-13-127-009	ROSENTRETER, ROGER L	2435 VELTEMA DRIVE	1
33-25-05-13-129-005	DIETZ, GREGORY T & JENIFER	2401 VELTEMA DRIVE	1
33-25-05-13-129-004	FEINAUER, LORI A	2417 VELTEMA DRIVE	1
33-25-05-13-127-005	BENNETT, DAVID A & LINDA L	2471 VELTEMA DRIVE	1
33-25-05-13-127-006	HUBBARD, HARRY G & YVONNE	2463 VELTEMA DRIVE	1
			14

Resolution No. 2009-007

Exhibit B

NOTICE OF HEARING
DELHI TOWNSHIP RESIDENTS
TO THE OWNERS OF THE FOLLOWING PROPERTY:

33-25-05-13-128-004	33-25-05-13-127-007
33-25-05-13-130-009	33-25-05-13-127-008
33-25-05-13-128-003	33-25-05-13-127-009
33-25-05-13-128-002	33-25-05-13-129-005
33-25-05-13-130-006	33-25-05-13-129-004
33-25-05-13-130-007	33-25-05-13-127-005
33-25-05-13-130-008	33-25-05-13-127-006

PLEASE TAKE NOTICE that the Township Board of the Charter Township of Delhi, Pursuant to PA 1954 No. 188, has initiated a road improvement project consisting of the following: *Veltema Drive from Willoughby Road to Bush Gardens*, and has tentatively declared its intention to proceed with said improvements.

The Township Board has caused plans and cost estimates to be prepared and placed in the office of the Township Clerk for public examination.

TAKE FURTHER NOTICE that the Township Board will meet on Wednesday, May 6, 2009, at 8:00 p.m. at the Community Service Center, 2074 Aurelius Road, Holt, Michigan, for the purpose of hearing objections to the improvements, to the special assessment, and to the special assessment district consisting of the properties identified above. If periodic re-determinations of the cost are necessary without a change in the special assessment district, such re-determinations may be made without further notice to record owners or to parties in interest as to said properties.

This improvement and special assessment have been initiated by Resolution of the Township Board and may proceed, unless on or before the public hearing, written objections to the improvement signed by record owners of land constituting more than twenty percent (20%) of the total frontage on the road within the special assessment district are received. If such objection is received, the Board will not proceed with the improvement and assessment unless a petition containing signature of record owners of land constituting more than fifty percent (50%) of the road frontage within said district is received.

Appearance and protest at the hearing is required in order to appeal the special assessment to the State Tax Tribunal. A property owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance or protest by letter, and his or her personal appearance will not be required. Petitions contesting the assessment must be filed with the Michigan Tax Tribunal within thirty (30) days from the date the special assessment roll is confirmed.

Evan Hope, Township Clerk

DELHI CHARTER TOWNSHIP

RESOLUTION 2009-009

THIS IS THE SECOND OF FIVE RESOLUTIONS IN WHICH PLANS AND ESTIMATES FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR ARCHWOOD DRIVE AND DUBLIN CIRCLE ARE ON FILE WITH THE CLERK AND SETTING A PUBLIC HEARING FOR MAY 6, 2009 AT 8:00 O'CLOCK P.M. TO DETERMINE THE NEED AND NECESSITY FOR DISTRICT.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Tuesday, the 21st day of April, 2009, at 7:30 o'clock p.m.

PRESENT: Supervisor Stuart Goodrich, Clerk Evan Hope, Treasurer Harry Ammon, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

ABSENT: None

The following Resolution was offered by Trustee Hayhoe.

WHEREAS, the Township Board of the Charter Township of Delhi is in receipt of plans and estimates relating to the construction of street improvements to the following street: *Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end* as requested in its Resolution No. 2009-008, and

WHEREAS, the Township Board desires to proceed with the improvements;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board does hereby tentatively declare its intention to make the improvement and does hereby tentatively designate the special assessment district against which fifty percent (50%) of the cost of the improvement will be assessed, said district being described as set forth in Exhibit A attached hereto and made a part hereof by reference.

2. The plans and cost estimates relating to said improvement shall be placed on file in the office of the Township Clerk and shall be available for public examination.

3. The Township Board shall meet in the Community Services Center, 2074 Aurelius Road, Holt, Michigan on May 6, 2009 at 8:00 o'clock p.m., at which time and place the Township Board will hear

objections to the petition, the improvements, and to the special assessment district therefore.

4. The Township Clerk shall cause notice of such hearing to be published twice in a newspaper circulated within the Township, with the first publication to appear at least ten (10) days before the date of the hearing. In addition, the Clerk, by first class mail, shall give notice to each record owner of, or party of interest in, the property to be assessed whose name appears on the last Township assessment records at least then (10) days before the date of the hearing. For purpose of this notice, the "last Township tax assessment record" means the last assessment roll for ad valorem tax purposes which was reviewed by the Board of Review as supplemented by any subsequent changes in the name and address of the owners or parties listed on that roll. If a record owner's name does not appear on those records, notice shall be given by first class mail addressed to the record owner at the address shown on the record of the County Register of Deeds at least ten (10) days before the date of the hearing.

5. In addition to providing the date, time and place of the hearing, the Notice required herein shall also:

   A. State that the plans and cost estimates are on file with the Township Clerk for public examination.

   B. Contain a description of the proposed special assessment district.

   C. State that, if periodic redeterminations of cost will be necessary without a change in the special assessment district, those redeterminations may be made without further notice to such record owners or parties in interest.

   D. State that the proposed improvement and special assessment have been initiated pursuant to Resolution of the Township Board and that the Board may proceed unless it receives, at or before the public hearing, written objections to the improvements, signed by record owners of land constituting more than twenty percent (20%) of the total frontage on the road within the proposed special assessment district. If such objections are received, the Township will not proceed with the improvement or assessment unless a petition is filed with the Township Board signed by record owners of land constituting more than fifty percent (50%) of the total frontage on the road within the special assessment district.

E. The Notice of Hearing required herein shall, therefore, be in substantially the form shown in Exhibit B of this Resolution.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

AYES: Sweet, Ammon, Bajema, Goodrich, Hayhoe, Hope, Ketchum

NAYS: None

ABSENT: None

The foregoing Resolution declared adopted on the date written above.

Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 21st day of April, 2009.

IN WITNESS WHEREOF, I have affixed my official signature this 21st day of April, 2009.

Evan Hope, Township Clerk

Resolution No. 2009-009
Exhibit A

Tentative Special Assessment District for Archwood Drive and Dublin Circle
Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end.

PARCEL NUMBER	OWNER NAME	PROPERTY ADDRESS	BENEFIT
33-25-05-23-452-008	BOUCK, KYLE W & WENDY L	4160 DUBLIN CIRCLE	1
33-25-05-23-452-009	DOSS, GREGORY LEE & DEBRA A	4150 DUBLIN CIRCLE	1
33-25-05-23-452-007	SPANIOLO, JAMES & JOSEPHINE	4168 DUBLIN CIRCLE	1
33-25-05-23-453-006	BARE, RODNEY H & SANDRA L	1575 ARCHWOOD DRIVE	1
33-25-05-23-452-006	DUDLEY, JAY S	1560 ARCHWOOD DRIVE	1
33-25-05-23-452-013	RUDDY, NANCY L	4149 DUBLIN CIRCLE	1
33-25-05-23-451-001	CAMPBELL, PAMELA A	4119 ARCHWOOD DRIVE	1
33-25-05-23-406-012	GRASSE, ERIC J & CHERIS L	4120 ARCHWOOD DRIVE	1
33-25-05-23-453-001	BROWN, JEANNE K & COLLIN A	1535 ARCHWOOD DRIVE	1
33-25-05-23-452-004	COOK, CHRISTIAN D & CARRIE A	4155 ARCHWOOD DRIVE	1
33-25-05-23-452-010	JENSEN, RICK A & CYNTHIA S	4140 DUBLIN CIRCLE	1
33-25-05-23-453-002	GADSON, DAMION & LASHA	1543 ARCHWOOD DRIVE	1
33-25-05-23-453-005	SANDERS, TIMOTHY & DIANE B	1567 ARCHWOOD DRIVE	1
33-25-05-23-452-011	ANDERSON, JOHN M & CHERYL L	4130 DUBLIN CIRCLE	1
33-25-05-23-452-012	REUSCHLEIN, PHILIP & CHAVEZ, AMY L	4139 DUBLIN CIRCLE	1
33-25-05-23-453-007	WILLIAMS, THOMAS J & LORI A	4176 ARCHWOOD DRIVE	1
33-25-05-23-452-005	CHRISTENSEN, KATHLEEN A	4165 ARCHWOOD DRIVE	1
33-25-05-23-452-001	EATON INTERMEDIATE SCHOOL DISTRICT	4131 ARCHWOOD DRIVE	1
33-25-05-23-452-002	PHILO, JOSEPH H & DEBRA S	4139 ARCHWOOD DRIVE	1
33-25-05-23-453-013	NAEYAERT, ROBIN M	4128 ARCHWOOD DRIVE	1
33-25-05-23-452-014	BYRNE, MARGUERITE I AND	4159 DUBLIN CIRCLE	1
33-25-05-23-453-008	HUISJEN, HENRY J & JANINE M	4168 ARCHWOOD DRIVE	1
33-25-05-23-453-003	DANEFF, PHILLIP	1551 ARCHWOOD DRIVE	1
33-25-05-23-453-004	SMITH, CRAIG T & DOROTHY E	1559 ARCHWOOD DRIVE	1
33-25-05-23-452-003	PULIDO, ROLDOFO O & JULIA A	4147 ARCHWOOD DRIVE	1
33-25-05-23-453-012	DOMZALSKI, TERRY J & SUSAN M	4136 ARCHWOOD DRIVE	1
33-25-05-23-453-011	BUTLER, TIMOTHY R & MICHELLE D	4144 ARCHWOOD DRIVE	1
33-25-05-23-453-009	HICKMAN, TRICIA M	4160 ARCHWOOD DRIVE	1
33-25-05-23-452-015	BURNETT, PATRICIA AND	4169 DUBLIN CIRCLE	1
33-25-05-23-453-010	TRAVIS, ANGELA F	4152 ARCHWOOD DRIVE	1
			30

Resolution No. 2009-009
Exhibit B

NOTICE OF HEARING
DELHI TOWNSHIP RESIDENTS
TO THE OWNERS OF THE FOLLOWING PROPERTY:

33-25-05-23-452-008	33-25-05-23-452-004	33-25-05-23-452-002
33-25-05-23-452-009	33-25-05-23-452-010	33-25-05-23-453-013
33-25-05-23-452-007	33-25-05-23-453-002	33-25-05-23-452-014
33-25-05-23-453-006	33-25-05-23-453-005	33-25-05-23-453-008
33-25-05-23-452-006	33-25-05-23-452-011	33-25-05-23-453-003
33-25-05-23-452-013	33-25-05-23-452-012	33-25-05-23-453-004
33-25-05-23-451-001	33-25-05-23-453-007	33-25-05-23-452-003
33-25-05-23-406-012	33-25-05-23-452-005	33-25-05-23-453-012
33-25-05-23-453-001	33-25-05-23-452-001	33-25-05-23-453-011
33-25-05-23-453-010	33-25-05-23-452-015	33-25-05-23-453-009

PLEASE TAKE NOTICE that the Township Board of the Charter Township of Delhi, Pursuant to PA 1954 No. 188, has initiated a road improvement project consisting of the following: *Archwood Drive from Catalina to end and Dublin Circle from Archwood to the end*, and has tentatively declared its intention to proceed with said improvements.

The Township Board has caused plans and cost estimates to be prepared and placed in the office of the Township Clerk for public examination.

TAKE FURTHER NOTICE that the Township Board will meet on Wednesday, May 6, 2009, at 8:00 p.m. at the Community Service Center, 2074 Aurelius Road, Holt, Michigan, for the purpose of hearing objections to the improvements, to the special assessment, and to the special assessment district consisting of the properties identified above. If periodic re-determinations of the cost are necessary without a change in the special assessment district, such re-determinations may be made without further notice to record owners or to parties in interest as to said properties.

This improvement and special assessment have been initiated by Resolution of the Township Board and may proceed, unless on or before the public hearing, written objections to the improvement signed by record owners of land constituting more than twenty percent (20%) of the total frontage on the road within the special assessment district are received. If such objection is received, the Board will not proceed with the improvement and assessment unless a petition containing signature of record owners of land constituting more than fifty percent (50%) of the road frontage within said district is received.

Appearance and protest at the hearing is required in order to appeal the special assessment to the State Tax Tribunal. A property owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance or protest by letter, and his or her personal appearance will not be required. Petitions contesting the assessment must be filed with the Michigan Tax Tribunal within thirty (30) days from the date the special assessment roll is confirmed.

Evan Hope, Township Clerk

MOVED TO OPEN THE PUBLIC HEARINGS ON THE APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE – SCI TEX, LLC; THE TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE; AND THE TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS).

2008 ANNUAL REPORT - ACCOUNTING

Verbal

DELHI CHARTER TOWNSHIP
COMMITTEE OF THE WHOLE MEETING HELD ON APRIL 21, 2009

The members of the Delhi Charter Township Committee of the Whole met on Tuesday, April 21, 2009, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, MI. Supervisor Goodrich called the meeting to order at 6:34 p.m.

Members Present: Supervisor Stuart Goodrich, Clerk Evan Hope, Treasurer Harry Ammon, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

Members Absent: None

Others Present: John Elsinga, Township Manager
Mark Jenks, Director of Parks and Recreation
Lt. Mike DeBruin, Delhi Division, Ingham County Sheriff's Office
Rick Royston, Fire Chief
Sandra Diorka, Director of Public Services
Tracy Carney-Miller, Director of Community Development
Wendy Thielen, Assistant Township Manager of Human Resources
Amy Finch, Assistant Township Clerk/Deputy Clerk

SUBJECT TO APPROVAL

BUSINESS

INGHAM COUNTY SHERIFF'S OFFICE/DELHI DIVISION – MARCH MONTHLY REPORT

Lt. Michael DeBruin, Ingham County Sheriff's Office/Delhi Division, reported on the highlights of the Ingham County Sheriff's Office/Delhi Division March 2009 Monthly Report (ATTACHMENT I).

FIRE DEPARTMENT – MARCH MONTHLY REPORT

Rick Royston, Fire Chief, reported on the highlights of the Fire Department March 2009 Monthly Report (ATTACHMENT II).

COMMUNITY DEVELOPMENT – MARCH MONTHLY REPORT

The Board reviewed the Community Development March 2009 Monthly Report (ATTACHMENT III).

Tracy Miller, Director of Community Development, stated that Ingham County has a new program called Purchase of Development Rights Program (ATTACHMENT IV). This program compensates farmers for their willingness to accept a deed restriction on their land that limits future development of the land for non agricultural purposes. Landowners are compensated for the fair market value of their land, based on the difference between what it can be sold for on the open market with no restrictions and what it can be sold for once an easement is placed on the land.

Maynard Beery, 849 Aurelius Road, Mason, would like to sell the development rights to his property that is approximately 80 acres in size. The County is requiring applications to this

program to be submitted by May 1, 2009. One of the key steps in the application process is that the municipality where the property is located has to sign off on the application. Since the Township does not yet have the application, the County has agreed that if the Township were to sign off on the application by May 1, 2009, they would accept the supporting resolution adopted at the May 6, 2009 Board meeting.

HVAC SERVICE AGREEMENT

The Board reviewed memorandums dated April 16, 2009 from Twp. Mgr. Elsinga and April 1, 2009 from Sandra Diorka, Director of Public Services (ATTACHMENT V).

Sandra Diorka, Director of Public Services, stated that the HVAC Service Agreement with John E. Green has expired. Quotes were solicited from John E. Green and Siemens Building Technologies, Inc. with Siemens providing the lowest bid.

Ms. Diorka cautioned the Board that many times when you change contractors, there may be items that might be discovered from the new contractor that the previous contractor missed. Ms. Diorka further stated that savings may not be realized in the first year; however, in the long run a savings will be realized with Siemens. Supervisor Goodrich stated that one concern that he has is that the new contractor would suggest the need for a new system. Ms. Diorka stated that the controls on the system do need to be updated which will need to be budgeted for.

POTW – GRAZING SHEEP

The Board reviewed a memorandum dated April 14, 2009 from Sandra Diorka, Director of Public Services (ATTACHMENT VI).

Sandra Diorka, Director of Public Services, stated that staff has been researching the use of sheep that could graze on the grass around the lagoon located at the POTW in lieu of hiring a seasonal employee to mow the grass. A guard animal, such as a dog or donkey, would need to be obtained to protect the sheep.

DELHI COMMUNITY GARDEN

The Board reviewed a memorandum dated April 14, 2009 from Sandra Diorka, Director of Public Services (ATTACHMENT VII).

Sandra Diorka, Director of Public Services, stated that initially the thought of a community garden could be located at the corner of Grovenburg and McCue Roads across from the POTW. However, the farmer that leased this property applied Atrazine to the field and plants will not grow in soil treated with this product for two years. Other sites were investigated with the best possible site being located on the Pine Tree Road property. It was decided that people that are assigned a plot in the Community Garden may agree to donate a portion of their produce to the Holt Food Bank.

SUBJECT TO APPROVAL

ADJOURNMENT

Meeting adjourned at 7:32 p.m.

Date: _____ _____
Evan Hope, Township Clerk

Date: _____ _____
Stuart Goodrich, Supervisor

/af

SUBJECT TO APPROVAL

DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON APRIL 21, 2009

The Delhi Charter Township Board of Trustees met in a regular meeting on Tuesday, April 21, 2009 in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Goodrich called the meeting to order at 7:42 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Members Present: Supervisor Stuart Goodrich, Treasurer Harry Ammon, Clerk Evan Hope, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

Members Absent: None

Others Present: John Elsinga, Township Manager
Al McFadyen, DDA Executive Director
Mark Jenks, Director of Parks and Recreation
Sandra Diorka, Director of Public Services
Tracy Carney-Miller, Director of Community Development
Wendy Thielen, Assistant Township Manager of Human Resources
Amy Finch, Assistant Township Clerk/Deputy Clerk

SUBJECT TO APPROVAL

COMMENTS FROM THE PUBLIC

55th District Court Judge Thomas Boyd introduced District Court Judge Donald Allen to the Board members.

SET/ADJUST AGENDA

HOPE MOVED TO ADD LATE AGENDA ITEM NO. 12 – RESOLUTION NO. 2009-011 – HOLT JR. RAMS BASEBALL – CHARITABLE GAMING LICENSE, LATE AGENDA ITEM NO. 13 – LETTER OF SUPPORT FOR CONGRESSIONALLY DESIGNATED FUNDING FOR HIGH PRIORITY PROJECTS UNDER SAFETEA-LU REPLACEMENT LEGISLATION AND LATE AGENDA ITEM NO. 14 – SET PUBLIC HEARING FOR JUNE 2, 2009 AT 8:00 P.M. TO HEAR COMMENTS ON THE PROJECT PLAN FOR STATE REVOLVING FUND (SRF) FUNDING FOR POTW IMPROVEMENTS.

A Voice Poll was recorded as follows: All Ayes
MOTION CARRIED

2008 ANNUAL REPORT – DOWNTOWN DEVELOPMENT AUTHORITY/BROWNFIELD AUTHORITY

Al McFadyen, DDA Executive Director, gave the Downtown Development Authority/Brownfield Authority 2008 Annual Report (ATTACHMENT I).

CONSENT AGENDA

A. Approval of Minutes – Special Joint Planning Commission Meeting of April 7, 2009

B. Approval of Minutes – Regular Meeting of April 7, 2009

C. Approval of Claims – April 7, 2009 (ATTACHMENT II)

D. Approval of Payroll – April 16, 2009 (ATTACHMENT III)

SWEET MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

A Roll Call Vote was recorded as follows:
Ayes: Bajema, Goodrich, Hayhoe, Hope, Ketchum, Sweet, Ammon
MOTION CARRIED

NEW BUSINESS

AMENDMENT TO TOWNSHIP ORDINANCE NO. 91 – SIDEWALK ORDINANCE, SECOND CONSIDERATION (PROPOSED TOWNSHIP ORDINANCE NO. 91.5)

The Board reviewed memorandums dated April 14, 2009 from Twp. Mgr. Elsinga and April 1, 2009 from Tracy Miller, Director of Community Development (ATTACHMENT IV).

HAYHOE MOVED UPON SECOND CONSIDERATION, TO AMEND TOWNSHIP ORDINANCE NO. 91 – DELHI CHARTER TOWNSHIP SIDEWALK ORDINANCE (TOWNSHIP ORDINANCE NO. 91.5).

A Roll Call Vote was recorded as follows:
Ayes: Goodrich, Hayhoe, Hope, Ketchum, Sweet, Ammon, Bajema
MOTION CARRIED

RESOLUTION NO. 2009-006 – TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS)

The Board reviewed memorandums dated April 16, 2009 from Twp. Mgr. Elsinga and Tracy Miller, Director of Community Development (ATTACHMENT V).

KETCHUM MOVED TO ADOPT RESOLUTION NO. 2009-006, WHICH IS THE FIRST OF FIVE RESOLUTIONS, TO INITIATE A SPECIAL ASSESSMENT DISTRICT TO DEFRAY FIFTY PERCENT (50%) OF THE COST OF CONSTRUCTION FOR ROAD IMPROVEMENTS ON VELTEMA DRIVE FROM WILLOUGHBY ROAD TO BUSH GARDENS.

Tracy Miller, Director of Community Development, stated that two projects are being recommended for repair by the Ingham County Road Commission. The first being Archwood Drive and Dublin Circle and the second being Veltema Drive. An informational meeting was held

SUBJECT TO APPROVAL

by the Ingham County Road Commission, and attended by Township staff and area residents. Proposed repairs and cost proposals were discussed at the meeting. In the discussion, it was decided to remove the small stub street improvement on Wachtel Drive, which will decrease the project cost by approximately $10,000. It is a possibility that one or both of these neighborhoods may submit petitions to cancel the project(s).

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Ketchum, Sweet, Ammon, Bajema, Goodrich
MOTION CARRIED

RESOLUTION NO. 2009-008 – TOWNSHIP INITIATED ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE

The Board reviewed memorandums dated April 16, 2009 from Twp. Mgr. Elsinga and Tracy Miller, Director of Community Development (ATTACHMENT VI).

> **AMMON MOVED TO ADOPT RESOLUTION NO. 2009-008, WHICH IS THE FIRST OF FIVE RESOLUTIONS, TO INITIATE A SPECIAL ASSESSMENT DISTRICT TO DEFRAY FIFTY PERCENT (50%) OF THE COST OF CONSTRUCTION FOR ROAD IMPROVEMENTS ON ARCHWOOD DRIVE (FROM CATALINA TO THE END) AND DUBLIN CIRCLE (FROM ARCHWOOD DRIVE TO THE END).**

A Roll Call Vote was recorded as follows:
Ayes: Hope, Ketchum, Sweet, Ammon, Bajema, Goodrich, Hayhoe
MOTION CARRIED

RESOLUTION NO. 2009-007 – SET PUBLIC HEARING – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS)

The Board reviewed a memorandum dated April 16, 2009 from Twp. Mgr. Elsinga (ATTACHMENT VII).

> **HOPE MOVED TO ADOPT RESOLUTION NO. 2009-007, WHICH IS THE SECOND OF FIVE RESOLUTIONS IN WHICH PLANS AND ESTIMATES FOR THE CONSTRUCTION OF ROAD IMPROVEMENTS FOR THE PROPOSED VELTEMA DRIVE (FROM WILLOUGHBY ROAD TO BUSH GARDENS) SPECIAL ASSESSMENT DISTRICT BE FILED WITH THE TOWNSHIP CLERK, AND SETS A PUBLIC HEARING FOR MAY 6, 2009 AT 8:00 P.M. TO DETERMINE ITS NEED AND NECESSITY.**

A Roll Call Vote was recorded as follows:
Ayes: Ketchum, Sweet, Ammon, Bajema, Goodrich, Hayhoe, Hope
MOTION CARRIED

RESOLUTION NO. 2009-009 – SET PUBLIC HEARING – ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT – ARCHWOOD DRIVE AND DUBLIN CIRCLE

SUBJECT TO APPROVAL

The Board reviewed a memorandum dated April 16, 2009 from Twp. Mgr. Elsinga (ATTACHMENT VIII).

HAYHOE MOVED TO ADOPT RESOLUTION NO. 2009-009, WHICH IS THE SECOND OF FIVE RESOLUTIONS IN WHICH PLANS AND ESTIMATES FOR THE CONSTRUCTION OF ROAD IMPROVEMENTS FOR THE PROPOSED ARCHWOOD DRIVE (FROM CATALINA AVENUE TO THE END) AND DUBLIN CIRCLE (FROM ARCHWOOD DRIVE TO THE END) SPECIAL ASSESSMENT DISTRICT BE FILED WITH THE TOWNSHIP CLERK, AND SETS A PUBLIC HEARING FOR MAY 6, 2009 AT 8:00 P.M. TO DETERMINE ITS NEED AND NECESSITY.

A Roll Call Vote was recorded as follows:
Ayes: Sweet, Ammon, Bajema, Goodrich, Hayhoe, Hope, Ketchum
MOTION CARRIED

RESOLUTION NO. 2009-010 – MICHIGAN'S WETLAND PROTECTION ACT

The Board reviewed a memorandum dated April 16, 2009 from Twp. Mgr. Elsinga (ATTACHMENT IX).

HOPE MOVED TO ADOPT RESOLUTION NO. 2009-010, A RESOLUTION TO OPPOSE THE REPEAL OF MICHIGAN'S WETLAND PROTECTION PROGRAM.

Twp. Mgr. Elsinga stated that other communities are adopting or proposing to adopt resolutions opposing the repeal of the Michigan's Wetland Protection Program. The Michigan Department of Environmental Quality, with the reduction of funding would like to relinquish the Wetland Protection Program.

It was asked if the Township could take over the wetland protection permitting. Twp. Mgr. Elsinga answered in the affirmative, stating that there are at least 40 municipalities in the State of Michigan that currently do permitting. A discussion was held regarding a wetlands ordinance at the June 7, 2006 Goals and Objectives meeting; however, at that time there was not a consensus of the Board as to the parcel size to be regulated.

It was stated that Michigan is unique in the amount of water and wetlands it has. It is seldom that a project can begin without first permitting for wetlands, so this could effect a lot of activity. Discussion was held regarding Michigan's economy and the Department of Environmental Quality.

SWEET MOVED TO POSTPONE (THE ADOPTION OF RESOLUTION NO. 2009-010, A RESOLUTION TO OPPOSE THE REPEAL OF MICHIGAN'S WETLAND PROTECTION PROGRAM) INDEFINITELY.

A Roll Call Vote was recorded as follows:
Ayes: Ammon, Bajema, Goodrich, Hayhoe, Ketchum, Sweet
Nays: Hope
MOTION CARRIED

SUBJECT TO APPROVAL

HVAC SERVICE AGREEMENT

The Board reviewed memorandums dated April 16, 2009 from Twp. Mgr. Elsinga and April 1, 2009 from Sandra Diorka, Director of Public Services (ATTACHMENT X).

BAJEMA MOVED TO APPROVE THE FIVE-YEAR HVAC SERVICE AGREEMENT FOR TOWNSHIP FACILITIES WITH SIEMENS BUILDING TECHNOLOGIES, INC. IN THE AMOUNT OF $143,708.

Supervisor Goodrich stated that he would be opposed to the purchase of a new HVAC system.

A Roll Call Vote was recorded as follows:
Ayes: Bajema, Goodrich, Hayhoe, Hope, Ketchum, Sweet, Ammon
MOTION CARRIED

LATE AGENDA ITEMS

RESOLUTION NO. 2009-011 – HOLT JR. RAMS BASEBALL – CHARITABLE GAMING LICENSE

The Board reviewed a memorandum dated April 21, 2009 from Harry Ammon, Treasurer (ATTACHMENT XI).

HAYHOE MOVED TO ADOPT RESOLUTION NO. 2009-011 RECOGNIZING THE HOLT JR. RAMS BASEBALL AS A NON-PROFIT ORGANIZATION OPERATING IN DELHI TOWNSHIP FOR THE PURPOSE OF OBTAINING A CHARITABLE GAMING LICENSE, ISSUED BY THE MICHIGAN LOTTERY CHARITABLE GAMING DIVISION, RELATIVE TO THE OPERATION OF FUNDRAISING ACTIVITIES.

Clerk Hope stated that in order for a non-profit organization to obtain a Charitable Gaming License from the State of Michigan to operate in the Township, the Board has to adopt a resolution recognizing the organization as a non-profit.

Bob Clone, President of the Holt Jr. Rams Baseball, stated that this organization has been in operation for three years and explained how the baseball organization operated.

A Roll Call Vote was recorded as follows:
Ayes: Goodrich, Hayhoe, Hope, Sweet, Ammon, Bajema
Nays: Ketchum
MOTION CARRIED

LETTER OF SUPPORT FOR CONGRESSIONALLY DESIGNATED FUNDING FOR HIGH PRIORITY PROJECTS UNDER SAFETEA-LU REPLACEMENT LEGISLATION

The Board reviewed a memorandum dated April 21, 2009 from Twp. Mgr. Elsinga (ATTACHMENT XII).

SUBJECT TO APPROVAL

SWEET MOVED TO APPROVE THE LETTER OF SUPPORT FOR CONGRESSIONALLY DESIGNATED FUNDING FOR HIGH PRIORITY PROJECTS UNDER SAFETEA-LU REPLACEMENT LEGISLATION.

Tracy Miller, Director of Community Development, stated that Congressman Mike Roger's office was contacted regarding the progress, consideration and acceptance of High Priority Projects under the SAFETEA-LU replacement legislation. It was stated that the Township could supply the information to Congressman Roger's office for consideration to be added to the list as a High Priority Project.

A questionnaire was completed listing the Cedar Street Phase II Reconstruction Project information which will be submitted along with a letter of support to Congressman Mike Rogers, Senator Debbie Stabenow and Senator Carl Levin.

A Roll Call Vote was recorded as follows:
Ayes: Hayhoe, Hope, Ketchum, Sweet, Ammon, Bajema, Goodrich
MOTION CARRIED

SET PUBLIC HEARING – STATE REVOLVING FUND (SRF) – POTW IMPROVEMENTS

The Board reviewed a memorandum dated April 21, 2009 from Twp. Mgr. Elsinga (ATTACHMENT XIII)

AMMON MOVED TO SET A PUBLIC HEARING FOR JUNE 2, 2009 AT 8:00 P.M. TO HEAR COMMENTS ON THE PROJECT PLAN FOR STATE REVOLVING FUND (SRF) FUNDING FOR POTW IMPROVEMENTS.

A Roll Call Vote was recorded as follows:
Ayes: Hope, Ketchum, Sweet, Ammon, Bajema, Goodrich, Hayhoe
MOTION CARRIED

REPORTS

SUPERVISOR

JOINT PARKS & RECREATION COMMISSION/BOARD OF TRUSTEES MEETING – MAY 19th AT 6:00 P.M.

Supervisor Goodrich stated that a Joint Parks & Recreation/Board of Trustees meeting will be held on May 19th at 6:00 p.m.

TREASURER

FIRST QUARTER INVESTMENT REPORT

The Board reviewed the First Quarter Investment Report (ATTACHMENT XIV).

SUBJECT TO APPROVAL

Treasurer Ammon reported on the First Quarter Investment Report.

TRUSTEES

TRUSTEE SWEET

ZONING BOARD OF APPEALS

Trustee Sweet stated that the April 13, 2009 Zoning Board of Appeals meeting heard a case in regards to a sideyard setback issue for a property located at 2295 Fay Avenue. Another case was heard that evening regarding a variance on the placement of a garage for a property located at 2282 Grovenburg Road. Both variances were granted.

TOWNSHIP MANAGER

ALL SEASON ROADS IN DELHI TOWNSHIP

The Board reviewed at letter dated April 10, 2009 from Twp. Mgr. Elsinga (ATTACHMENT XV).

Twp. Mgr. Elsinga stated that the Township is working with the Ingham County Road Commission to provide “all season” roads in industrial, rural and commercial areas in the Township.

TAMARACK APARTMENT – PILOT PROGRAM

Twp. Mgr. Elsinga stated that Tamarack Apartments will be doing some reinvesting in their apartments for tax credits and have asked the Township if they can resume a PILOT program.

ADJOURNMENT

Meeting adjourned at 9:05 p.m.

FYI

1. Letter dated April 14, 2009 from Twp. Mgr. Elsinga to Ingham County Undersheriff Allan Spyke re: reduction of deputies.
2. Letter dated March 30, 2009 from the Michigan Department of Environmental Quality, Water Bureau Re: National Pollutant Discharge Elimination System
3. Letter dated March 31, 2009 from Comcast Re: new service offerings.
4. CATA Fiscal Year 2008 Annual Report.
5. Letter from Lt. Brian Britten Re: the Managing Company Tactics and Strategies and Decision Making class.
6. Letter dated April 13, 2009 to CBCS-Credit Bureau Collection Service Re: agreement termination.

SUBJECT TO APPROVAL

Date: _____ _____
Evan Hope, Township Clerk

Date: _____ _____
Stuart Goodrich, Supervisor

/af

SUBJECT TO APPROVAL

ACCOUNTS PAYABLE APPROVAL

April 21, 2009

I. Certification of Authorized Signatures: The attached Check Register and Invoice Distribution Report encompass checks dated April 21, 2009, numbered 74453 through 74546 & ACH #1098 & 1099(4/24/09). Every invoice has a payment authorizing signature(s).

Dated: April 21, 2009

_____
Lora Behnke, Accounting Clerk

II. Certification of Fund Totals:
The attached Invoice Distribution Report and Check Register for checks dated April 21, 2009 show payments made from the following funds:

General Fund	$ 79,261.19	
Parks & Recreation	13,083.39	
Fire Equipment Fund	17,115.02	
Water Improvement Fund	978.16	
Brownfield Redevelopment Fund	1,206.16	
Downtown Development Authority	119,396.60	
CSC Debt Service Fund	447,068.97	
2008 Debt Retirement Fund	171,828.07	
Project 9 Infrstr. Bond Fund	111,625.00	
Community Development Fund	8,269.40	
Trust & Agency Fund	2,420.81	
Pinetree Rd. Debt Fund	32,960.26	
Subtotal Common Savings*		$ 1,005,213.03
Sewer Fund Receiving**		$ 631,134.25
Grand Total		$ 1,636,347.28

Includes the following to be reimbursed from separate bank accounts:

None

Dated: April 21, 2009

_____
Marian Frane, Director of Accounting

III. Approval for Distribution: I have reviewed the above checks and invoices and all of them should be distributed. All invoices over $10,000.00 have been approved by general policy or previous motions of the board.(C2AE $97,20.00 for Engineering Services-

Dated: April 21, 2009

_____
John B. Elsinga, Township Manager

_____
Evan Hope, Township Clerk

_____
Harry R. Ammon, Treasurer

IV. Board Audit and Approval: At a regular meeting of the Township Board held on May 6 , 2009, a motion was made by _____ and passed by _____ yes votes and _____ no votes (_____ absent) that the list of claims dated April 21, 2009, was reviewed, audited and approved.

U:Accounting Private\Payables\Accounts Payable Approval Form
CC: Central File

_____
Evan Hope, Township Clerk

INVOICE DISTRIBUTION SHEET FOR DELHI CHARTER TOWNSHIP
INVOICES TO BE PAID 04/08/2009 - 04/24/2009
Paid Invoices Only

Vendor	Invoice Description	Amount
Fund 101 GENERAL FUND		
Dept 000.00		
SBAM	HEALTH INSURANCE MAY	182.18
RESERVE ACCOUNT	PREPAID POSTAGE	2,000.00
INGHAM COUNTY TREASURER	HAZARDOUS MATERIALS INCIDENT	2,364.75
Total for Dept 000.00 :		4,546.93
Dept 101.00 LEGISLATIVE		
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	11.40
Total for Dept 101.00 LEGISLATIVE:		11.40
Dept 171.00 SUPERVISOR/MANAGER		
SBAM	HEALTH INSURANCE MAY	689.76
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	283.76
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	99.19
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	137.46
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	7.00
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	8.00
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	45.00
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	7.00
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	6.00
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	6.25
ADP SCREENING & SELECTION SER.	MARCH BACKGROUND SCREENING	25.25
BANK OF AMERICA	PARKING/PUBLICATIONS/MEAL	41.19
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	20.00
Total for Dept 171.00 SUPERVISOR/MANAGER:		1,375.86
Dept 191.00 ACCOUNTING		
SBAM	HEALTH INSURANCE MAY	306.56
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	257.40
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	51.87
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	71.80
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	49.64
REHMANN ROBSON	AUDIT FEES 2008	4,881.48
BANK OF AMERICA	SEMINARS/DUES	199.00
BANK OF AMERICA	SEMINARS/DUES	150.00

BANK OF AMERICA	SEMINARS/DUES	130.00
Total for Dept 191.00 ACCOUNTING:		6,097.75
Dept 215.00 CLERK		
SBAM	HEALTH INSURANCE MAY	2,207.25
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	361.29
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	84.62
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	117.12
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	5.99
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	3.16
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	10.06
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	10.04
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	9.75
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	7.43
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	3.99
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	3.38
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	7.99
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	9.28
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	5.75
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	13.17
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	9.53
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	10.92
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	30.19
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	24.36
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	5.28
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	19.59
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	22.99
GANNETT MICHIGAN NEWSPAPERS	MARCH PUBLISHING	785.47
Total for Dept 215.00 CLERK:		3,768.60
Dept 228.00 INFORMATION TECHNOLOGY		
SBAM	HEALTH INSURANCE MAY	689.76
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	77.53
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	30.94
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	42.75
BANK OF AMERICA	MONITOR/DESKJET/MICE	44.97
MICROTECH SERVICES, INC.	HARDWARE & SOFTWARE MAINTENANCE	2,202.00
MICROTECH SERVICES, INC.	HARDWARE & SOFTWARE MAINTENANCE	2,202.00
Total for Dept 228.00 INFORMATION TECHNOLOGY:		5,289.95
Dept 253.00 TREASURERS		
SBAM	HEALTH INSURANCE MAY	1,517.49
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	334.93

HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	74.16
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	103.01
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	133.84
Total for Dept 253.00 TREASURERS:		2,163.43
Dept 257.00 ASSESSING		
SBAM	HEALTH INSURANCE MAY	613.12
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	160.25
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	57.78
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	79.94
J. RICHARD ROBINSON, P.C.	LEGAL FEES MARCH	697.00
ASSESSMENT AND VALUATION SER.	MARCH ASSESSOR SERVICES	7,430.00
Total for Dept 257.00 ASSESSING:		9,038.09
Dept 262.00 ELECTIONS		
HOLT POSTMASTER	POSTAGE NONPROFIT STANDARD MAIL PERM	200.00
Total for Dept 262.00 ELECTIONS:		200.00
Dept 265.00 BUILDING & GROUNDS		
SBAM	HEALTH INSURANCE MAY	1,074.84
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	167.33
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	43.08
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	57.73
SAFETY SYSTEMS, INC	QTR FIRE ALARM MONITORING/INSPECTIONS	126.00
SAFETY SYSTEMS, INC	QTR MONITORING REPORTS	132.00
MAID BRIGADE OF LANSING	CLEANING SERVICES/CSC	975.00
BOARD OF WATER & LIGHT	WATER & ELECTRIC	370.91
LOWE'S CREDIT SERVICES	3) SPRAY PAINT/300' POWER TAPE	19.74
LOWE'S CREDIT SERVICES	PHONE PARTS	9.63
ACE HARDWARE	LACQUER THINNER/PRIMER/ROLLER/BRUSHE	50.24
ACE HARDWARE	3 SPRAY PAINT	16.47
ACE HARDWARE	2) SANDSPONGE WEDGE	5.98
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	67.98
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	140.85
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	183.00
Total for Dept 265.00 BUILDING & GROUNDS:		3,440.78
Dept 276.00 CEMETERY		
SBAM	HEALTH INSURANCE MAY	577.87
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	89.97
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	23.16
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	31.04

PURE GREEN LAWN/TREE PROF	FERTLIZE TREES/GROUNDS AT MAPLE RIDGE	75.00
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	67.98
Total for Dept 276.00 CEMETERY:		865.02
Dept 301.00 POLICE		
ROBERT J. ROBINSON, ATTNY AT LAW	MAR. MOTOR VEH. ORD.	2,475.00
Total for Dept 301.00 POLICE:		2,475.00
Dept 336.00 FIRE DEPARTMENT		
SBAM	HEALTH INSURANCE MAY	7,526.12
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	1,211.59
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	255.12
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	425.51
BRESSER'S	09 LANSING DIRECTORY	258.00
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	100.81
HASSELBRING-CLARK	COPIES	6.40
HOLMES STAMP & SIGN	BADGE & SHIPPING/BUTCHER	16.45
BRIAN BRITTEN	WORK BOOTS	70.00
JEFFREY BUTCHER	WORK BOOTS	70.00
MOORE MEDICAL, LLC	MEDICAL SUPPLIES	978.76
BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	350.15
LIFEGAS LLC	CYLINDER RENTAL	185.31
BOARD OF WATER & LIGHT	WATER & ELECTRIC	22.70
ACE HARDWARE	1 KEY	1.69
Total for Dept 336.00 FIRE DEPARTMENT:		11,478.61
Dept 446.00 INFRASTRUCTURE		
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	18,489.23
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	76.11
BLOHM CREATIVE PARTNERS	10,000 SPRING DELHI NEIGHBOR	2,198.39
ACE HARDWARE	ADAPTER/FLANGE/NIPPLE	14.49
Total for Dept 446.00 INFRASTRUCTURE:		20,778.22
Dept 850.00 OTHER FUNCTIONS		
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	16.24
SBAM	HEALTH INSURANCE MAY	4,190.10
J. RICHARD ROBINSON, P.C.	LEGAL FEES MARCH	1,037.30
BLOHM CREATIVE PARTNERS	10,000 SPRING DELHI NEIGHBOR	2,198.39
COMMUNICATION CONSULTANTS	TELEPHONE	71.25
BANK OF AMERICA	WUFOO SUBSCRIPTION/WEB HOSTING	9.00
BANK OF AMERICA	WUFOO SUBSCRIPTION/WEB HOSTING	70.80
BANK OF AMERICA	WUFOO SUBSCRIPTION/WEB HOSTING	9.00

BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	31.31
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	6.49
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	10.88
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	32.04
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	8.24
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	14.64
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	11.23
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	14.64
Total for Dept 850.00 OTHER FUNCTIONS:		7,731.55
Total for Fund 101 GENERAL FUND:		79,261.19
Fund 208 PARKS & RECREATION FUND		
Dept 752.00 ADMINISTRATION		
SBAM	HEALTH INSURANCE MAY	613.12
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	82.72
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	48.68
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	67.23
REHMANN ROBSON	AUDIT FEES 2008	1,024.74
Total for Dept 752.00 ADMINISTRATION:		1,836.49
Dept 771.00 PARKS		
SBAM	HEALTH INSURANCE MAY	827.73
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	128.70
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	19.11
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	26.81
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	349.96
D & M SILKSCREENING	4 JACKETS	36.00
MENARDS LANSING SOUTH	SPRAYERS/SAW BLADES/CABLE TIES	17.96
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	20.58
ACE HARDWARE	SCREWS & BOLTS	5.60
ACE HARDWARE	NAILS & SCREWS	4.44
MARK'S LOCK SHOP, INC	5 KEYS	30.00
ACE HARDWARE	CHAIN/4 HOOKS/4 SPRAY PAINT	27.96
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	40.83
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	132.78
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	11.93
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	54.99
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	9.97
MODEL COVERALL SERVICE	UNIFORM PANTS	19.32
MODEL COVERALL SERVICE	UNIFORM PANTS	19.32
AMERICAN RENTAL	PORTABLE TOILET	70.00
SAFETY SYSTEMS, INC	QTR MONITORING REPORTS/VALHALLA	132.00

BOARD OF WATER & LIGHT	WATER & ELECTRIC	27.52
BOARD OF WATER & LIGHT	WATER & ELECTRIC	8.72
BOARD OF WATER & LIGHT	WATER & ELECTRIC	40.03
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	84.43
ACE HARDWARE	DIAGONAL 5" PLIER	17.98
ACE HARDWARE	PVC CEMENT/PIPE CLEANER/TOILET GASKET	23.74
ACE HARDWARE	VALVE BALL/BIBB HOSE/ELBOW/NIPPLE	13.77
ACE HARDWARE	COUPLE/ELBOWS/BUSHING/NIPPLES/PIPE	8.88
ACE HARDWARE	TUBE/WASHER/NUT	12.26
ACE HARDWARE	PROPANE/FLUX/SOLDER	13.97
ACE HARDWARE	BULBS/BALL VALVE/CAPS/TRAP/ADAPT/PIPE	44.89
ACE HARDWARE	SUPPLY LINES	13.98
JAKE'S NEW & USED PLUMBING	TOILET REPAIR KITS	71.80
MENARDS LANSING SOUTH	SINKERS/ROUND PANEL/PLYWOOD	65.93
ACE HARDWARE	6 KEYS/1 SPRAY PAINT	10.14
ACE HARDWARE	KEY RING/VAC BAG	11.48
ACE HARDWARE	SPADE/EDGER/RAKE/WEEDER	59.96
MENARDS LANSING SOUTH	SPRAYERS/SAW BLADES/CABLE TIES	32.85
FASTENERS, INC	10 CUTOFF WHEELS/2 KNOTTED CUP BRUSH	50.52
LESCO CREDIT SERVICES	HERBICIDE/SPREADER/MOLE BAIT	1,413.36
ACE HARDWARE	6 KEYS/1 SPRAY PAINT	4.29
ACE HARDWARE	CHAIN/4 HOOKS/4 SPRAY PAINT	43.91
ACE HARDWARE	SEED/ROTARY EDGER/PREEN	70.97
BOBCAT OF LANSING	BOLTS/SPRING/ROLL OVER BAR/FREIGHT	256.98
SUPERIOR SAW	SAFETY GLASSES/REPAIR BACKPACK BLWER	91.80
COMPLETE HITCH COMPANY	2 CAR ENDS/TRAILER END/ADAPTER	39.30
SPARTAN DISTRIBUTORS	2 AIR FILTERS	37.30
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	63.27
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	179.00
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	53.97
BANK OF AMERICA	OIL/TOOLS/GOLF CART PARTS	28.76
INTERSTATE BATTERIES OF	BATTERY/F-250	93.95
FRANKIE D'S AUTO & TRUCK	LOF/#42	34.00
ADP SCREENING & SELECTION SERVI	MARCH BACKGROUND SCREENING	80.59
Total for Dept 771.00 PARKS:		5,090.29

Dept 774.00 RECREATION

SBAM	HEALTH INSURANCE MAY	689.76
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	77.53
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	23.21
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	32.16
D & M SILKSCREENING	17 T-SHIRTS	103.00
D & M SILKSCREENING	100 REVERSIBLE JERSEYS	1,500.00
JOHNNY MAC'S	BASES & PITCHING RUBBERS	393.10
D & M SILKSCREENING	17 T-SHIRTS	0.00

BANK OF AMERICA	2 SHELF SERVICE CART & SHIPPING	139.46
MBSC, INC.	TRAVEL SOFTBALL ENTRY FEES	200.00
MBSC, INC.	TRAVEL SOFTBALL ENTRY FEES	200.00
MBSC, INC.	TRAVEL SOFTBALL ENTRY FEES	200.00
MBSC, INC.	TRAVEL SOFTBALL ENTRY FEES	200.00
MBSC, INC.	TRAVEL SOFTBALL ENTRY FEES	200.00
BLOHM CREATIVE PARTNERS	10,000 SPRING DELHI NEIGHBOR	2,198.39
Total for Dept 774.00 RECREATION:		6,156.61
Total for Fund 208 PARKS & RECREATION FUND:		13,083.39

Fund 211 FIRE EQUIP. & APPARATUS FUND
Dept 339.00 EQUIPMENT & APPARATUS

FIRE SERVICE MANAGEMENT LLC	TURNOUT GEAR CLEANING	944.31
BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	1,434.79
BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	51.82
SUPERIOR SAW	18" BAR/BAR RECON	48.95
AIR SOURCE ONE, INC	3 HOSE ENDS & SHIPPING	34.48
BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	134.91
ALERT EMERGENCY EQUIPMENT	UNDERCOVER STROBE TUBE PUSH IN	45.00
ROGER'S CLINE TIRE	TIRES & BALANCE/#608	377.80
W. W. WILLIAMS	PARTS & LABAOR/PIERCE E21	2,262.29
REHMANN ROBSON	AUDIT FEES 2008	586.89
FIREHOUSE DECALS, INC.	250 PROPERTY ID STICKERS & FREIGHT	1,000.00
FIREHOUSE DECALS, INC.	250 PROPERTY ID STICKERS & FREIGHT	10.00
MICROTECH SERVICES, INC.	WIRELESS ACCESS POINT	425.00
MICHIGAN STATE FIREMEN'S ASSOC.	DRIVER TRAINING TRAIN-THE-TRAINER	95.00
MICHIGAN STATE FIREMEN'S ASSOC.	DRIVER TRAINING TRAIN-THE-TRAINER	95.00
STAR TRUCK RENTALS, INC.	TRAINING TRAILER	74.66
ARC - MID MICHIGAN CHAPTER	CPR	160.00
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	9.30
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	21.78
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	32.47
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	31.98
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	93.06
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	28.13
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	23.77
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	37.45
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	198.32
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	33.30
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	15.98
BANK OF AMERICA	MEALS/REFRESHMENTS/GAS/LODGING	21.96
BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	65.97
BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	50.00

BANK OF AMERICA	BATTERIES/MEMBERSHIP/FIRE BOOTS/WATEF	50.00
M RUGGED MOBILE TECHNOLOGY	3 LAPTOP COMPUTERS/ACCESSORIES- ATT	7,560.00
M RUGGED MOBILE TECHNOLOGY	3 LAPTOP COMPUTERS/ACCESSORIES-ATT	675.00
M RUGGED MOBILE TECHNOLOGY	3 LAPTOP COMPUTERS/ACCESSORIES-ATT	314.41
M RUGGED MOBILE TECHNOLOGY	3 LAPTOP COMPUTERS/ACCESSORIES-ATT	71.24
Total for Dept 339.00 EQUIPMENT & APPARATUS:		17,115.02
Total for Fund 211 FIRE EQUIP. & APPARATUS FUND:		17,115.02
Fund 225 WATER IMPROVEMENT FUND		
Dept 536.00 ADMINISTRATION & CONSTRUCTION		
REHMANN ROBSON	AUDIT FEES 2008	978.16
Total for Dept 536.00 ADMINISTRATION & CONSTRUCTION:		978.16
Total for Fund 225 WATER IMPROVEMENT FUND:		978.16
Fund 243 BROWNFIELD REDEVELOPMENT AUTH		
Dept 733.00 BROWNFIELD ADMINISTRATION		
FOSTER, SWIFT, COLLINS	LEGAL FEES MARCH	228.00
REHMANN ROBSON	AUDIT FEES 2008	978.16
Total for Dept 733.00 BROWNFIELD ADMINISTRATION:		1,206.16
Total for Fund 243 BROWNFIELD REDEVELOPMENT AUTH:		1,206.16
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY		
Dept 728.00 DDA ADMINISTRATION		
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	77.53
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	39.13
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	54.29
HSBC BUSINESS SOLUTIONS	PRINTER RIBBONS/FOLDERS	303.69
FAHEY SCHULTZ BURZYCH RHODES	LEGAL FEES MARCH	1,170.00
FOSTER, SWIFT, COLLINS	LEGAL FEES MARCH	1,198.62
REHMANN ROBSON	AUDIT FEES 2008	2,925.16
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	67.98
Total for Dept 728.00 DDA ADMINISTRATION:		5,836.40
Dept 729.00 DDA MARKETING & PROMOTION		
BLOHM CREATIVE PARTNERS	1,000 BIZ BUZZ BROCHURES	3,234.25
BLOHM CREATIVE PARTNERS	BIZ BUZZ COMMUNITY NEWS AD	342.50

BLOHM CREATIVE PARTNERS	BIZ BUZZ LETTER	200.00
BLOHM CREATIVE PARTNERS	HOLT HOMETOWN FESTIVAL WEBSITE REVS.	225.00
ACE HARDWARE	6 HINGES	49.94
CHARLES GRINNELL	22 HOURS @ $20	440.00
BLOHM CREATIVE PARTNERS	FEBRUARY WEB MAINTENANCE & HOSTING	1,495.00
Total for Dept 729.00 DDA MARKETING & PROMOTION:		5,986.69
Dept 731.00 DDA INFRASTRUCTURE PROJECTS		
LOWE'S CREDIT SERVICES	6 PACKAGES BLACK CABLE TIES	35.58
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	522.00
J. RICHARD ROBINSON, P.C.	LEGAL FEES MARCH	65.60
LANDSCAPE ARCHITECTS	TOPOGRAPHIC SURVEY FOR WILLOUGHBY RI	2,000.00
Total for Dept 731.00 DDA INFRASTRUCTURE PROJECTS:		2,623.18
Dept 850.00 OTHER FUNCTIONS		
SBAM	HEALTH INSURANCE MAY	624.10
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	97.16
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	25.01
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	33.52
MAID BRIGADE OF LANSING	CLEANING SERVICES/SHERIFF	480.00
BOARD OF WATER & LIGHT	WATER & ELECTRIC	77.00
BOARD OF WATER & LIGHT	WATER & ELECTRIC	12.21
BOARD OF WATER & LIGHT	WATER & ELECTRIC	76.84
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	175.67
SAFETY SYSTEMS, INC	QTR MONITORING REPORTS	99.00
Total for Dept 850.00 OTHER FUNCTIONS:		1,700.51
Dept 903.10 2008 CONSTRUCTION PROJECTS-DDA		
C2AE	DELHI NE/DEPOT CONSTRUCTION SERVICES	15,013.30
ELLIOTT FOOD EQUIPMENT, LLC	CHAIRS & TABLES/SENIOR CENTER	13,358.80
LANSING SANITARY SUPPLY INC	4 TRASH CANS/SENIOR CENTER	348.96
LANSING SANITARY SUPPLY INC	2 RUGS/SENIOR CENTER	409.22
TDS METROCOM	DATA LINES/SENIOR CENTER	555.04
WIELAND - DAVCO CORPORATION	SENIOR CENTER/APPLICATION 8	59,684.50
Total for Dept 903.10 2008 CONSTRUCTION PROJECTS-DDA:		89,369.82
Dept 905.00 DEBT SERVICE		
USBANK TRUST N.A.	2003 DDA BOND PAYMENT 4589_5	13,880.00
Total for Dept 905.00 DEBT SERVICE:		13,880.00

Total for Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY:		119,396.60
Fund 301 COMMUNITY SERV CTR BOND ISSUE		
Dept 905.00 DEBT SERVICE		
REHMANN ROBSON	AUDIT FEES 2008	456.47
USBANK TRUST N.A.	CSC REFUNDING BONDS 4638_5	435,000.00
USBANK TRUST N.A.	CSC REFUNDING BONDS 4638_5	11,612.50
Total for Dept 905.00 DEBT SERVICE:		447,068.97
Total for Fund 301 COMMUNITY SERV CTR BOND ISSUE:		447,068.97
Fund 392 2008 DEBT RETIREMENT FUND		
Dept 905.00 DEBT SERVICE		
USBANK TRUST N.A.	DDA BOND PAYMENT 802503100	171,828.07
Total for Dept 905.00 DEBT SERVICE:		171,828.07
Total for Fund 392 2008 DEBT RETIREMENT FUND:		171,828.07
Fund 394 PROJECT 9 INFRASTR. BOND ISSUE		
Dept 905.00 DEBT SERVICE		
USBANK TRUST N.A.	RSDC/PROJECT 9 BONDS 3200_5	75,000.00
USBANK TRUST N.A.	RSDC/PROJECT 9 BONDS 3200_5	36,625.00
Total for Dept 905.00 DEBT SERVICE:		111,625.00
Total for Fund 394 PROJECT 9 INFRASTR. BOND ISSUE:		111,625.00
Fund 542 COMMUNITY DEVELOPMENT FUND		
Dept 000.00		
BANK OF AMERICA	REFUND/SPRING INSTITUTE/EASI-FILE HANGE	25.00
Total for Dept 000.00 :		25.00
Dept 721.00 PLANNING/COMMUNITY DEVELOPMENT		
SBAM	HEALTH INSURANCE MAY	3,479.51
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	721.03
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	165.62
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	230.50
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	66.00
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	23.09
DBI BUSINESS INTERIORS	GENERAL CSC SUPPLIES	8.08

BANK OF AMERICA	REFUND/SPRING INSTITUTE/EASI-FILE HANGE	92.00
ENVIRONMNTL SYS RESEARCH INST	ESRI MAINTENANCE 5/18/09-5/17/10	600.00
J. RICHARD ROBINSON, P.C.	LEGAL FEES MARCH	287.00
MICHIGAN ASSOC. OF PLANNING	MEMBERSHIP DUES 7/1/09-6/30/10	625.00
MI ECONOMIC DEVELOPERS ASSOC.	2009 MEMBERSHIP DUES/MILLER	240.00
ASSOC. GOVERNMENT SERVICES, INC	AGS PAYROLL 2/15-3/15/09	555.00
GANNETT MICHIGAN NEWSPAPERS	MARCH PUBLISHING	752.32
KONICA MINOLTA - ALBIN	MARCH METER CHARGE	18.25
BANC OF AMERICA LEASING	APRIL KONICA LEASE	271.00
BANK OF AMERICA	REFUND/SPRING INSTITUTE/EASI-FILE HANGE	110.00

Total for Dept 721.00 PLANNING/COMMUNITY DEVELOPMENT: 8,244.40

Total for Fund 542 COMMUNITY DEVELOPMENT FUND: 8,269.40

Fund 590 SEWAGE DISPOSAL SYSTEM

Dept 000.00

BANK OF AMERICA	MONITOR/DESKJET/MICE	33.97
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	11.67
SBAM	HEALTH INSURANCE MAY	401.40

Total for Dept 000.00 : 447.04

Dept 548.00 ADMINISTRATION & OVERHEAD

HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	10.15
SBAM	HEALTH INSURANCE MAY	2,385.22
MUZZALL GRAPHICS	SERWER BILLING PAPER 1/3 PERF	2,244.56
J. RICHARD ROBINSON, P.C.	LEGAL FEES MARCH	787.20
REHMANN ROBSON	AUDIT FEES 2008	5,365.89

Total for Dept 548.00 ADMINISTRATION & OVERHEAD: 10,793.02

Dept 558.00 DEPT OF PUBLIC SERVICE

SBAM	HEALTH INSURANCE MAY	9,280.61
DELTA DENTAL PLAN OF	DENTAL INSURANCE APRIL	1,444.84
HARTFORD LIFE INSURANCE CO	LIFE INSURANCE MAY	371.94
UNUM LIFE INSURANCE COMPANY	DISABILITY INSURANCE MAY	498.49
DBI BUSINESS INTERIORS	OFFICE SUPPLIES	76.28
BANK OF AMERICA	LASERJET CARTRIDGE	135.99
MODEL COVERALL SERVICE	STAFF UNIFORMS	67.22
MODEL COVERALL SERVICE	STAFF UNIFORMS	68.77
MODEL COVERALL SERVICE	STAFF UNIFORMS	133.31
MODEL COVERALL SERVICE	STAFF UNIFORMS	67.22
MODEL COVERALL SERVICE	STAFF UNIFORMS	75.56
MODEL COVERALL SERVICE	STAFF UNIFORMS	67.22

ENVIRONMNTL SYS RESEARCH INST	ESRI MAINTENANCE 5/18/09-5/17/10	400.00
ENVIRONMNTL SYS RESEARCH INST	ESRI MAINTENANCE 5/18/09-5/17/10	900.00
ENVIRONMNTL SYS RESEARCH INST	ESRI MAINTENANCE 5/18/09-5/17/10	100.00
BANK OF AMERICA	MONITOR/DESKJET/MICE	566.10
BANK OF AMERICA	MONITOR/DESKJET/MICE	74.98
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	1,350.00
CLASSIC PRINTING, INC.	500 BUSINESS CARDS-DIORKA/POWERS	540.00
AIRGAS GREAT LAKES	CYLINDER RENTAL	71.02
ENVIRONMENTAL RESOURCE	DMRQA29 & QUARTERLY QAQC CK SAMPLES	673.78
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	41.76
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	29.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	195.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	2,130.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	440.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	1,200.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	181.65
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	20.00
MASON ELEVATOR CO	25 BAGS HYDRATED LIME/DELIVERY	162.50
MASON ELEVATOR CO	25 BAGS HYDRATED LIME/DELIVERY	35.00
KAR LABORATORIES, INC.	MERCURY TESTING/GROVENBURG DRAIN	270.00
KAR LABORATORIES, INC.	MERCURY TESTING-COOK/THORBURN DRAIN	270.00
ALS LABORATORY GROUP	QUARTERLY SLUDGE TESTING	415.00
GOODRICH OPTICAL, INC.	SAFETY GLASSES/POWERS	91.70
UNITED PARCEL SERVICE	SHIPPING CHARGES	48.11
UNITED PARCEL SERVICE	SHIPPING CHARGES	52.64
COMCAST	HIGH SPEED INTERNET	63.95
USA MOBILITY WIRELESS, INC.	APRIL PAGERS/DPS	98.69
BOARD OF WATER & LIGHT	WATER & ELECTRIC	426.17
BOARD OF WATER & LIGHT	WATER & ELECTRIC	12.21
CONSUMERS ENERGY	ELECTRIC & STREETLIGHTS	42.27
BOARD OF WATER & LIGHT	WATER & ELECTRIC	105.82
BOARD OF WATER & LIGHT	WATER & ELECTRIC	81.56
ACE HARDWARE	2) PIK STIK REACHERS	37.98
ACE HARDWARE	2 GALV ELBOW STOVE	12.98
BANK OF AMERICA	COUPLINGS/STROBE LIGHT/HEAT SHRINK	105.61
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	135.96
ACE HARDWARE	HARDWARE/30 KEY TAGS	11.66
LOWE'S CREDIT SERVICES	4 BROWN VINYL/3 ROLLERS/2 HINGES	59.45
LOWE'S CREDIT SERVICES	KOBALT 13 PC SAE HEX SET	11.98
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	423.12
LOWE'S CREDIT SERVICES	3) SPRAY PAINT/300' POWER TAPE	29.98
INTERSTATE BATTERIES OF	2 BATTERIES/VACTOR	169.90
ACE HARDWARE	LIQ TITE/PLUGS/CONNECTOR	34.93
BANK OF AMERICA	COUPLINGS/STROBE LIGHT/HEAT SHRINK	39.64
BANK OF AMERICA	COUPLINGS/STROBE LIGHT/HEAT SHRINK	34.20
BANK OF AMERICA	COUPLINGS/STROBE LIGHT/HEAT SHRINK	20.70

ACE HARDWARE	BAR & CHAIN OIL/FUSE/PLUMBING	17.30
JOHN E. GREEN COMPANY	REBUILT & RETESTED 1 PORTABLE BACKFLO\	400.00
SIEMENS BLDG TECHNOLOGIES INC	SERVICE #2 AIR UNIT NO HEAT	606.00
SAFETY SYSTEMS, INC	QTR MONITORING REPORTS	141.00
MAID BRIGADE OF LANSING	CLEANING SERVICES/MAINTENANCE	260.00
MAID BRIGADE OF LANSING	CLEANING SERVICES/POTW	260.00
BANK OF AMERICA	10 MSU FLAGS/PAINT/WELDER REPAIR	194.52
SHAHEEN CHEVROLET, INC.	MIRROR CONTROL SWITCH/ASTRO VAN	53.78
BANK OF AMERICA	COUPLINGS/STROBE LIGHT/HEAT SHRINK	45.00
SUZANNE WARDELL	MILEAGE 1/5-4/1/09	44.00
ABSOPURE WATER COMPANY	DRINKING WATER	42.50
BANK OF AMERICA	PARKING/PRIZES	6.25
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	54.42
ADP SCREENING & SELECTION SER.	MARCH BACKGROUND SCREENING	339.33
ACE HARDWARE	10 PC JIG SET/TWINE	20.48
BLOHM CREATIVE PARTNERS	10,000 SPRING DELHI NEIGHBOR	2,198.38
BANK OF AMERICA	PARKING/PRIZES	399.45
MICHIGAN RURAL WATER ASSOC.	2009 MEMBERSHIP/DIORKA	525.00
BANK OF AMERICA	REFRESHMENTS/TRAINING REGISTRATION	1,375.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	155.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	290.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	343.35
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	100.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	100.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	100.00
BANK OF AMERICA	PROJECTOR/LODGING/MEMBERSHIP	93.00
IDEXX DISTRIBUTION, INC.	E-COLI TESTING EQUIPMENT AND BROTH	3,500.00

Total for Dept 558.00 DEPT OF PUBLIC SERVICE: 36,168.21

Dept 578.01 CAPITAL IMPR-TREATMENT PLANT

C2AE	PREIMINARY DESIGN/LS D & MC CUE CORRID(	97,200.00
C2AE	CONSTRUCTION/GILBERT & WEST TOWN DRA	134.30
C2AE	GENERAL MEETINGS	1,283.51
IRISH CONSTRUCTION COMPANY	DIGESTER IMPROVEMENTS PAYMENT 18	261,058.44

Total for Dept 578.01 CAPITAL IMPR-TREATMENT PLANT: 359,676.25

Dept 588.01 G.O. BOND INDEBTEDNESS

USBANK TRUST N.A.	1996 DELL/WILLOUGHBY BONDS 3016_5	85,000.00
USBANK TRUST N.A.	DDA BOND PAYMENT 802503100	19,134.44
USBANK TRUST N.A.	1996 DELL/WILLOUGHBY BONDS 3016_5	7,247.50

Total for Dept 588.01 G.O. BOND INDEBTEDNESS: 111,381.94

Dept 588.02 SPECIAL ASSESSMENT BONDS

USBANK TRUST N.A.	PINETREE/DELL S/A BONDS 3014_5	104,807.25
USBANK TRUST N.A.	PINETREE/DELL S/A BONDS 3014_5	7,860.54
Total for Dept 588.02 SPECIAL ASSESSMENT BONDS:		112,667.79
Total for Fund 590 SEWAGE DISPOSAL SYSTEM:		631,134.25
Fund 701 TRUST & AGENCY FUND		
Dept 000.00		
INGHAM COUNTY TREASURER	MARCH TRAILER PARK FEES	2,267.50
SBAM	HEALTH INSURANCE MAY	153.31
Total for Dept 000.00 :		2,420.81
Total for Fund 701 TRUST & AGENCY FUND:		2,420.81
Fund 811 PINETREE ROAD DEBT SERVICE		
Dept 905.00 DEBT SERVICE		
REHMANN ROBSON	AUDIT FEES 2008	503.05
USBANK TRUST N.A.	PINETREE/DELL S/A BONDS 3014_5	30,192.75
USBANK TRUST N.A.	PINETREE/DELL S/A BONDS 3014_5	2,264.46
Total for Dept 905.00 DEBT SERVICE:		32,960.26
Total for Fund 811 PINETREE ROAD DEBT SERVICE:		32,960.26
	Total - All Funds	1,636,347.28

DELHI CHARTER TOWNSHIP
FUND TRANSFERS AND PAYROLL APPROVAL
For Payroll Dated April 30, 2009

I. Certification of Preparation and Distribution

The attached check and payroll registers encompass check numbers: 72071 through 72134 & direct deposits numbers: DD7518 through DD7583. The payroll was prepared in accordance with established payroll rates and procedures.

Lora Behnke, Accounting Clerk

The Treasurer's and Clerk's signatures were affixed to the payroll checks using the check signing machine.

Joyce Goulet, Accounts Payable Coordinator

The attached Check and Payroll Registers were reviewed. The payroll checks were distributed in accordance with established procedures.

Dated: April 30, 2009

Marian Frane, CPA, Director of Accounting

II. Payroll Report

The April 30, 2009 payroll encompasses the following funds and expenditures:

	Gross Payroll	Payroll Deductions	Net Pay
General Fund	$81,381.07	$23,054.38	$58,326.69
Parks & Recreation Fund	13,871.51	3,434.51	$10,437.00
DDA	5,990.69	2,548.67	$3,442.02
Comm. Development Fund	15,940.92	4,112.41	$11,828.51
Subtotal-Common Savings	117,184.19	33,149.97	**84,034.22**
Sewer Fund/Receiving	39,642.81	11,033.29	$28,609.52
Total Payroll	$156,827.00	$44,183.26	$112,643.74
	Township FICA	**Township Pension Plan**	**Total Deductions & TWP Liabilities**
General Fund	$5,893.54	$6,544.81	$35,492.73
Parks & Recreation Fund	1,043.89	766.32	5,244.72
DDA	382.93	493.12	3,424.72
Comm. Development Fund	1,169.92	1,407.03	6,689.36
Sewer Fund/Receiving	2,909.12	3,132.36	17,074.77
Total Payroll	$11,399.40	$12,343.64	$67,926.30

Marian Frane, CPA, Director of Accounting

III. FUND TRANSFERS

Transfers covering the foregoing payroll were made on April 30, 2009 and identified as follows:

4/30 Net Pay Disbursement in Common Savings ($84,034.22) 4/30 Net Pay Disbursement in Sewer Receiving ($28,609.52)

4/30 Pay Deducts from Sewer Receivng to Common Savings ($17,074.77)

Harry R. Ammon, Treasurer

IV. Board Audit and Approval:

At a regular meeting of the Township Board held on May 6, 2009, a motion was made by _____and passed by_____yes votes and _____no votes(_____absent) that the payroll dated April 30, 2009 was reviewed, audited, and approved.

Attachment to Payroll Register

cc: Ammon(1)Vander Ploeg(1)

Evan Hope, Clerk

MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Audited Financial Statements for Fiscal Year ending December 31, 2008

Enclosed for your review and consideration are the audited Financial Statements for Fiscal Year ending December 31, 2008.

The Director of Accounting and Dave Fisher from Rehmann Robson will make a formal presentation to the Township Board at the May 6, 2009 meeting and respond to any questions.

RECOMMENDED MOTION:

To accept Delhi Charter Township's audited Financial Statements for Fiscal Year ending December 31, 2008.

Charter Township of Delhi

Holt, Michigan

Comprehensive Annual Financial Report

For the Year Ended December 31, 2008

Prepared by:

Accounting Department

CHARTER TOWNSHIP OF DELHI
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2008

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal	i-iv
Organizational Chart of Services	v
List of Elected and Appointed Officials	vi
GFOA Certificate of Achievement	vii
FINANCIAL SECTION	
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3-11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities	13-14
Fund Financial Statements:	
Balance Sheet – Governmental Funds	15
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Assets	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual: General Fund	19-20
Statement of Revenues, Expenditures and Changes in Fund Balance – Fire Equipment Replacement Fund	21
Statement of Net Assets – Enterprise Funds	22
Statement of Revenues, Expenses and Changes in Fund Net Assets – Enterprise Funds	23
Statement of Cash Flows – Enterprise Funds	24-25
Statement of Fiduciary Net Assets	26
Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Fund	27
Combining Statement of Net Assets – Component Units	28
Combining Statement of Activities – Component Units	29
Notes to the Financial Statements	30-52
GASB #45 Required Supplementary Information:	
Retiree Health Plan Schedule of Funding Progress and Schedule of Employer Contributions	53

CHARTER TOWNSHIP OF DELHI
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2008

TABLE OF CONTENTS (Continued)

	PAGE
Combining and Individual Fund Financial Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds	54
Combining Statement of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	55
Combining Balance Sheet – Nonmajor Special Revenue Funds	56
Combining Statement of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	57
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Amended Budget and Actual – Nonmajor Special Revenue Funds	58-59
Combining Balance Sheet – Nonmajor Debt Service Funds	60
Combining Statement of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	61
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds	62-63
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds	64
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	65
Statement of Net Assets / Governmental Funds Balance Sheet – Brownfield Redevelopment Township Component Unit	66
Statement of Activities / Governmental Funds Revenues, Expenditures, and Changes in Fund Balances – Brownfield Redevelopment Township Component Unit	67
Statement of Net Assets / Governmental Funds Balance Sheet – Downtown Development Township Component Unit	68-69
Statement of Activities / Governmental Funds Revenue, Expenditures, and Changes in Fund Balances – Downtown Development Township Component Unit	70-71
STATISTICAL SECTION	
Financial Trends:	
Net Assets by Component	72
Changes in Net Assets	73-74
Fund Balances – Governmental Funds	75
Changes in Fund Balances, Governmental Funds	76
Revenue Capacity:	
Assessed Value and Taxable Value of Property	77
Property Tax Rates - Direct and Overlapping Governments	78
Top Ten Principal Taxpayers	79
Property Tax Levies and Collections	80
Debt Capacity:	
Ratios of Outstanding Debt by Type	81
Ratios of General Bonded Debt Outstanding	82
Computation of Direct and Overlapping Debt	83
Legal Debt Margin Information	84
Demographic and Economic Information:	
Demographic and Economic Statistics	85
Principal Employers	86
Full-Time Equivalent Township Government Employees by Function	87
Operating Indicators by Function	88
Capital Asset Statistics by Function	89

CHARTER TOWNSHIP OF DELHI
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2008

TABLE OF CONTENTS (Concluded)

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards 90

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 91-92

Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance With OMB Circular A-133 93-94

Schedule of Findings and Questioned Costs 95-96

* * * * *

INTRODUCTORY SECTION

DELHI CHARTER TOWNSHIP

2074 AURELIUS ROAD
HOLT, MICHIGAN 48842

PHONE: (517) 694-2136
FAX: (517) 268-3069

March 26, 2009

To the Board of Trustees and the Citizens of Delhi Charter Township:

The Comprehensive Annual Financial Report (CAFR) for Delhi Charter Township, Michigan for the year ended December 31, 2008 is hereby submitted. The report represents a comprehensive and detailed picture of our financial transactions during fiscal year 2008 and the financial condition of the various funds as of the fiscal year end.

The Management of Delhi Charter Township is responsible for the accuracy of data, completeness, and fairness of the presentation, including all disclosures. Internal controls have been established for this purpose. Since the cost of internal control should not be greater than the benefits received, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Rehmann Robson, Certified Public Accountants, have issued an unqualified ("clean") opinion on Delhi Charter Township's financial statements for the year ended December 31, 2008. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of Delhi Charter Township

The Township was founded April 4, 1842 and is incorporated under the provisions of Public Act 359 of 1947 as amended. It became a Charter Township on September 18, 1961.

There are seven members elected to the Board of Trustees including a Supervisor (part-time), Clerk, Treasurer, and four Trustees. Board members serve four-year terms and have policy-making and legislative authority. The Board appoints the Township Manager who in turn appoints the department heads subject to confirmation by the Township Board.

The Township encompasses approximately 28.5 square miles and is located just south of Lansing, the capital city of Michigan. It is in close proximity to Michigan State University, Capitol City Airport, Lansing Community College, Cooley Law School, and two major hospitals. Population in 2008 was approximately 25,000 residents.

The following services are provided by the Township: fire and ambulance services; police services (contracted through Ingham County); parks and recreation; planning, building, and zoning, sanitary sewer collection and treatment, recycling, and cemetery. Public water is provided through the Lansing's Board of Water and Light; street lights are provided by either Consumers Power or Lansing's Board of Water and Light; public streets are under the jurisdiction of the Ingham County Road Commission; and public storm sewers are under the jurisdiction of the Ingham County Drain Commission.

The Board is required to adopt a final budget for the ensuing year by December 31st of the previous year. The budget is divided into various funds (e.g. general fund) and is adopted by departments (e.g. fire). Transfers between departments up to $10,000 may be made by the Township Manager and reported to the Board at the next regular Board meeting. The Township Board must approve all budget amendments.

Local economy

During 2008, the State of Michigan continued to experience declines in revenue along with a very high unemployment rate at year end of 10.2%. This contributed to a downturn in certain aspects of the Township's financial resources. For example, the revenue the Township receives from the State of Michigan, which is based on several factors (sales tax received by the State is one), has continued to decline in every year since 2001 when revenue sharing accounted for 30% of the total General Fund budget. In 2008 state revenue sharing was 24% lower than it was in 2001. It is anticipated that these revenues will continue to decline.

The considerable growth in residential development that the Township experienced from 2000-2005 was substantially curtailed in 2006 and has continued to decline through 2008. The associated revenues in the Department of Community Development (building permits, mechanical permits, etc.) dramatically declined as well.

Although the taxable value of properties in the Township increased in 2007 and 2008 (revenue recognized in 2008 and 2009 respectively), 2009 taxable value is expected to decrease by approximately 3% which will impact 2010 revenues.

Also impacting property taxes is the rise in the number of foreclosed properties. There were 102 foreclosed properties in 2006, 141 in 2007, and 142 in 2008.

Long-term financial planning

The Township Board has adopted a reserve policy whereby the Township will strive to maintain an amount of unreserved fund balance in the General Fund of no less than fifteen (15) percent of general fund operating expenditures. Although fund balance in the General Fund decreased by $303,164 in 2008, unreserved/undesignated fund balance at 12/31/08 was 32% of general fund expenditures (including transfers out).

The original General Fund budget projected a fund balance decrease of over $500,000. However, the Township Board and management staff closely monitored the Township's reserves throughout the year and were successful in reducing this deficit while fully funding the actuarially determined annual contribution for retiree health care. The Board and staff will continue to closely monitor the Township's revenues and expenditures in 2009 and beyond.

In 2008, voters approved the dedicated millage for fire equipment and apparatus, and training. This millage provides funding for six years, through 2014.

Major initiatives

The digester improvement project at the Publicly Owned Treatment Plant (POTW) will be completed in 2009. At project end, there will be 6 new tanks (4 processing digesters and 2 holding tanks) and 2 micro-turbine generators. The new digesters will increase sludge processing capacity from 2.6 million gallons per day to 4.7 million. The new digesters will meet the anticipated growth for the next twenty years. Funding for this project is through a combination of government grants, loans, and sewer usage charges.

A new Senior Center is scheduled to open in mid 2009. The Delhi Downtown Development Authority has provided the funding for this project through bonds issued in 2008. The operating budget to run the new center is not expected to be significantly different from that of the current Senior Center.

Other capital improvements have been put on hold due to uncertain revenue streams.

Awards and acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delhi Charter Township for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2007. This was the first year that the Township has received this prestigious award. In order to be awarded a Certificate of Achievement, the Township had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to the meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In Addition, the Township received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for its annual budget document dated December 31, 2008. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report would not have been possible without the dedicated service of the Accounting Department along with the excellent cooperation from all Departments. We wish to express our sincere appreciation to all staff members who assisted in the preparation of this report.

Respectfully submitted,

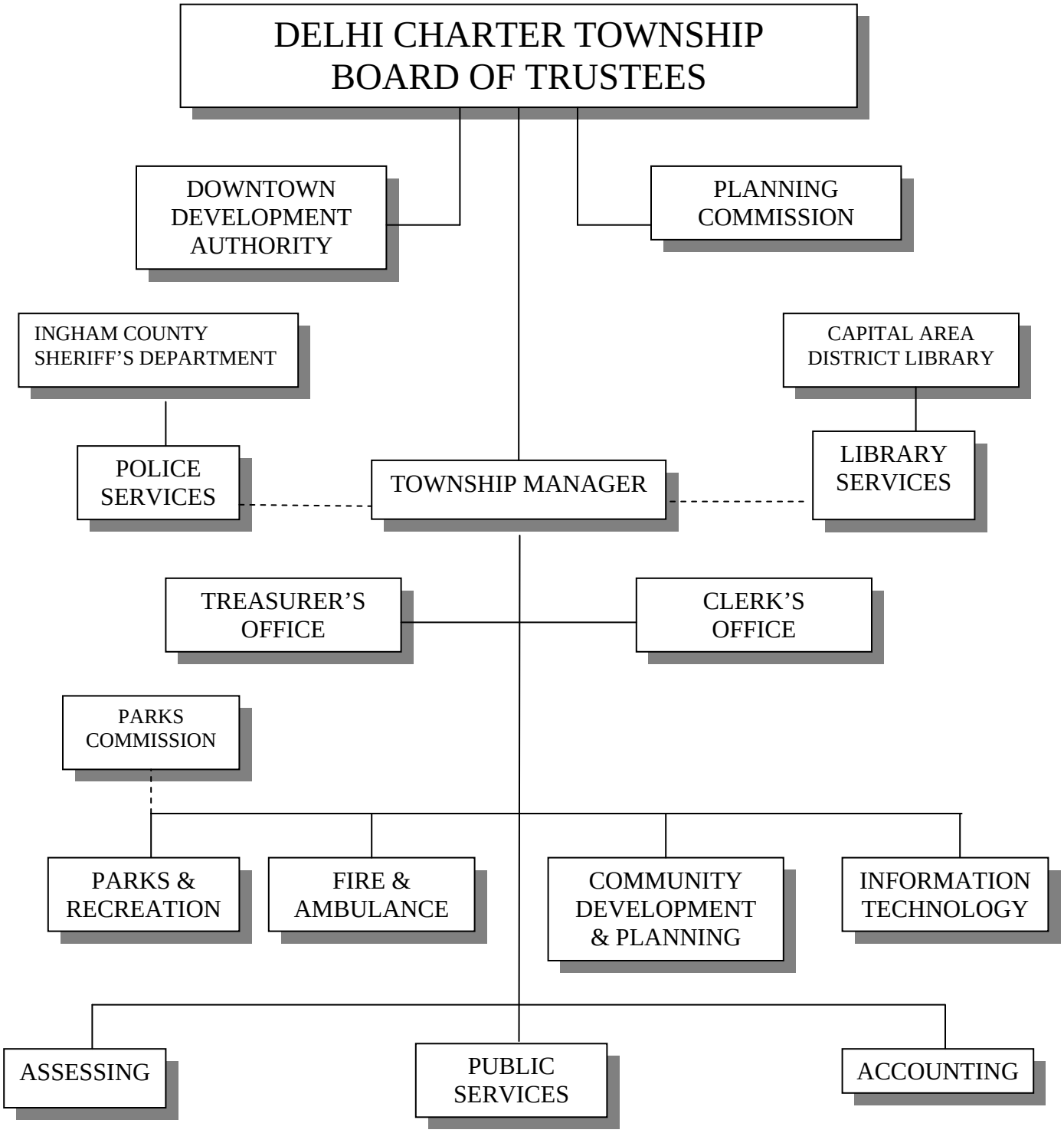
John B. Elsinga

John Elsinga, Township Manager

Marian Frane

Marian Frane, Director of Accounting

Delhi Charter Township
Organizational Chart of Services



Delhi Charter Township
List of Elected and Appointed Officials
December 31, 2008

Board of Trustees

Supervisor	Stuart Goodrich
Clerk	Evan Hope
Treasurer	Harry R. Ammon
Trustee	Derek Bajema
Trustee	John Hayhoe
Trustee	Jerry Ketchum
Trustee	Roy Sweet

Executive Staff

Township Manager	John Elsinga
Accounting Director	Marian Frane
Assessor	Vacant
Asst Twp Mgr for Human Resources	Wendy Thielen
Community Development Director	Tracy Miller
Downtown Dev Auth Exec Director	Al McFadyen
Fire Chief	Rick Royston
Information Technology Director	Jim Felton
Parks & Recreation Director	Mark Jenks
Public Services Director	Sandra Diorka

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Charter Township of Delhi Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION

Rehmann

Rehmann Robson

675 Robinson Rd.
Jackson, MI 49203
Ph: 517.787.6503
Fx: 517.788.8111
www.rehmann.com

INDEPENDENT AUDITORS' REPORT

April 24, 2009

The Board of Trustees
Charter Township of Delhi
Holt, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the ***CHARTER TOWNSHIP OF DELHI , MICHIGAN,*** as of and for the year ended December 31, 2008, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Delhi, Michigan, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparisons for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 3-12 and the GASB Statement 45 schedules on page 53 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2009, on our consideration of the Township's internal controls over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Delhi's basic financial statements. The introductory section, combining and individual fund financial statements and budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and budgetary schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Rehmann Robson

MANAGEMENT'S DISCUSSION and ANALYSIS

Management's Discussion and Analysis

As management of Delhi Charter Township, Michigan, we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2008.

Financial Highlights

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by $47,856,099 *(net assets).* Of this amount, $6,839,022 *(unrestricted net assets)* may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net assets decreased by $544,906.

- As of the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of $3,653,865, a decrease of $1,080,166 in comparison with the prior year. Over 98% of this total amount, or $3,605,930, is available for spending at the government's discretion *(unreserved fund balance).*

- At the end of the current fiscal year, unreserved fund balance for the General Fund was $2,542,428 or 36 percent of total general fund expenditures (not including operating transfers out).

- The Township's total bonded debt increased by $6,436,158 during the current fiscal year; $7,407,158 in new bonded debt was issued and $971,000 of existing debt was retired.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Township's assets and liabilities, with the difference between the two reported as *net assets.* Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash* flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities).* The governmental activities of the Township include legislative, general government, public safety, public works, and parks and recreation. The business-type activities of the Township include sewer and community development operations.

The government-wide financial statements include not only the Township itself (known as the *primary government),* but also two legally separate authorities – the Downtown Development Authority and the Brownfield Redevelopment Authority – for which the Township is financially accountable. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 13-15 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The Township maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Fire Equipment, Apparatus, and Training Fund, which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Township adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 16-22 of this report.

Proprietary funds. There are two types of proprietary funds – enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses two enterprise funds - one to account for its sanitary sewer operations and the other for community development. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Township's various functions. The Township does not use internal service funds at this time.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 23-26 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 27-28 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-52 of this report.

Other information. In addition to the basic financial statements and accompanying note, this report also presents certain required supplementary information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 53-69 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Delhi Charter Township, assets exceeded liabilities by $47,856,099 at the close of the most recent fiscal year.

By far the largest portion of the Township's net assets (80 percent) reflects its investment in capital assets (e.g. infrastructure, land, buildings, equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Delhi Charter Township's Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and other assets	$8,662,110	$9,454,295	$6,313,233	$7,485,075	$14,975,343	$16,939,370
Capital assets, net	7,501,160	7,180,262	51,534,813	44,105,255	59,035,973	51,285,517
Total assets	16,163,270	16,634,557	57,848,046	51,590,330	74,011,316	68,224,887
Long-term liabilities	2,023,679	2,661,141	16,760,879	10,955,657	18,784,558	13,616,798
Other liabilities	4,877,153	4,440,917	2,493,506	1,766,167	7,370,659	6,207,084
Total liabilities	6,900,832	7,102,058	19,254,385	12,721,824	26,155,217	19,823,882
Net assets:						
Invested in capital assets, net of related debt	5,141,128	4,298,842	33,175,333	32,052,918	38,316,461	36,351,760
Restricted	82,188	1,845,176	2,618,428	3,439,345	2,700,616	5,284,521
Unrestricted	4,039,122	3,388,481	2,799,900	3,376,243	6,839,022	6,764,724
Total Net Assets	**$9,262,438**	**$9,532,499**	**$38,593,661**	**$38,868,506**	**$47,856,099**	**$48,401,005**

At the end of the current fiscal year, the Township is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's net assets decreased by $544,905 during the current fiscal year. The majority of this decrease is a result of reduced revenues due to the economic downturn exceeding ongoing expenses. About 50% of the decrease in net assets is a result of governmental activities and 50% is a result of business-type activities.

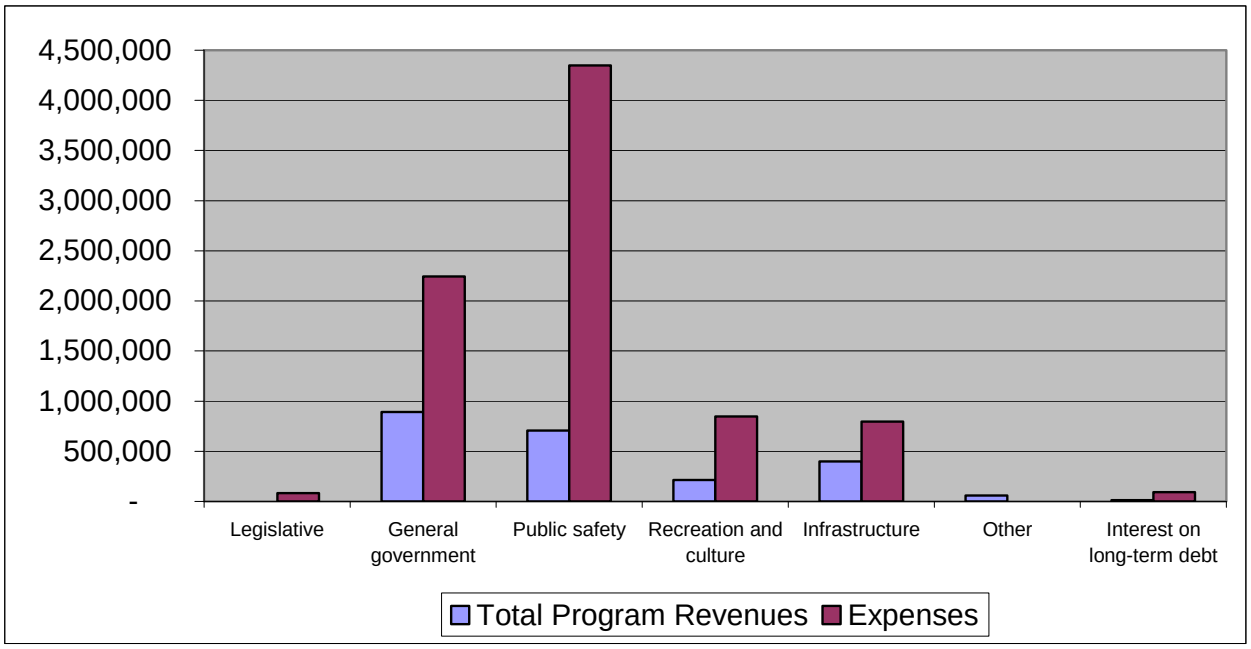
Delhi Charter Township's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenue:						
Program revenues:						
Charges for services	$ 1,705,407	$ 1,556,914	$ 5,082,619	$ 5,423,599	$ 6,788,026	$ 6,980,513
Operating grants and contributions	155,846	217,929	389,390	493,867	545,236	711,796
Capital grants and contributions	421,038	258,803	401,403	322,539	822,441	581,342
General revenues:						
Property taxes	3,631,229	3,482,728	-	-	3,631,229	3,482,728
State shared revenue	1,762,721	1,765,856	-	-	1,762,721	1,765,856
Unrestricted grants and contributions	545,943	536,536	4,006	258,278	549,949	794,814
Other	153,566	468,821	-	-	153,566	468,821
Total revenues	**8,375,750**	**8,287,587**	**5,877,418**	**6,498,283**	**14,253,168**	**14,785,870**
Expenses:						
Legislative	83,758	61,598	-	-	83,758	61,598
General government	2,243,486	2,248,507	-	-	2,243,486	2,248,507
Public safety	4,348,348	4,083,262	-	-	4,348,348	4,083,262
Recreation and cultural	846,039	823,026	-	-	846,039	823,026
Infrastructure	797,885	467,234	-	-	797,885	467,234
Other governmental activities	-	16,410	-	-	-	16,410
Interest on long-term debt	91,009	103,955	-	-	91,009	103,955
Sewer	-	-	5,700,904	5,493,927	5,700,904	5,493,927
Community Development	-	-	686,645	698,192	686,645	698,192
Total expenses	**8,410,525**	**7,803,992**	**6,387,549**	**6,192,119**	**14,798,074**	**13,996,111**
					-	-
Increase (decrease) in net assets before transfers	**(34,775)**	**483,595**	**(510,131)**	**306,164**	**(544,906)**	**789,759**
Transfers in (out)	(235,286)	(122,486)	235,286	122,486	-	-
Increase (decrease) in net assets	(270,061)	361,109	(274,845)	428,650	(544,906)	789,759
Net assets -beginning of year	9,532,499	9,171,390	38,868,506	38,439,856	48,401,005	47,611,246
Net assets - end of year	**$ 9,262,438**	**$ 9,532,499**	**$ 38,593,661**	**$ 38,868,506**	**$ 47,856,099**	**$ 48,401,005**

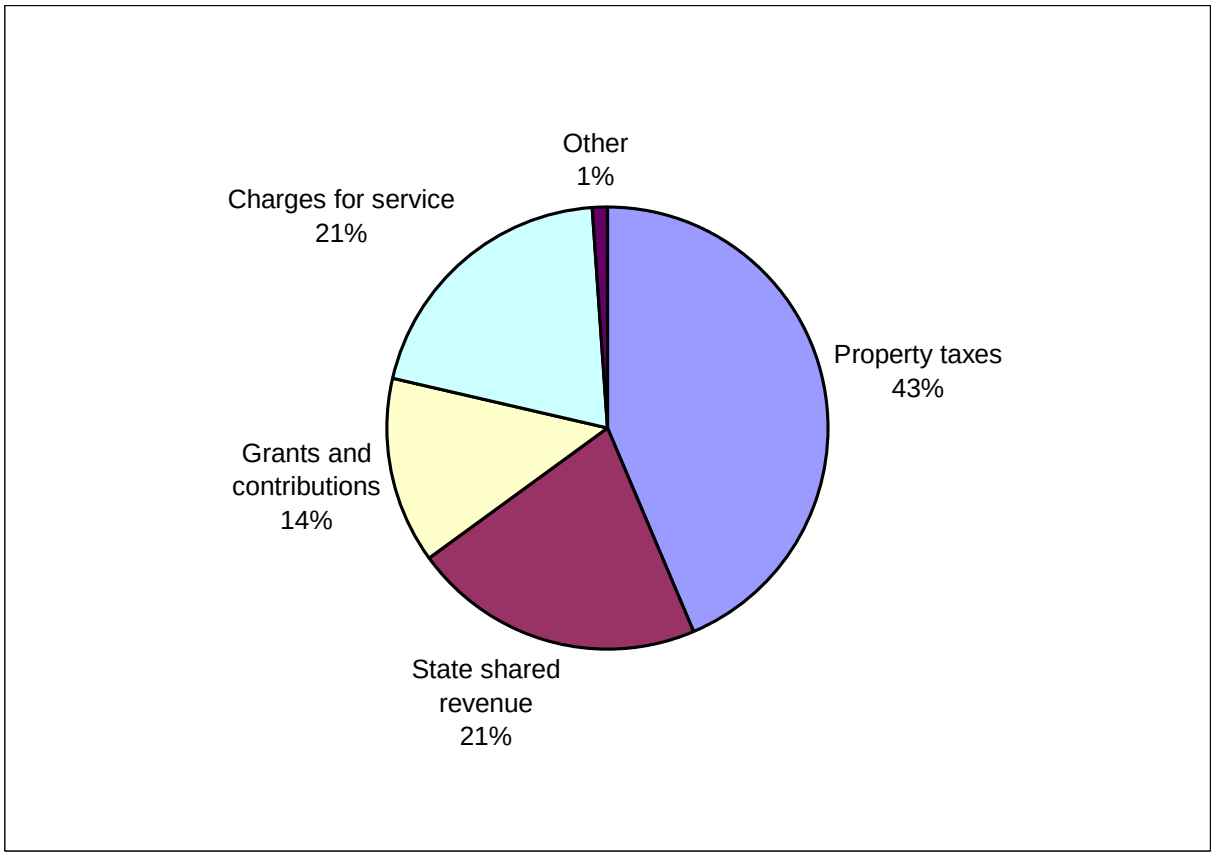
Governmental activities. Governmental activities decreased the Township's net assets by $270,061 during fiscal year 2008. Key elements of this net decrease are:

- Charges for Services increased by approximately $148,000 with the bulk of the increase ($105,000) coming from ambulance fees
- Property tax increased by $150,000
- Other revenues declined by $315,000. Interest revenues were down by $133,000 and gains on the sale of fire equipment was down by $188,000.
- Public safety expenses increased by $260,000.
- Infrastructure expenses were up by $330,000 due to increased spending for street and sidewalk repairs and water mains.

Expenses and Program Revenues - Governmental Activities



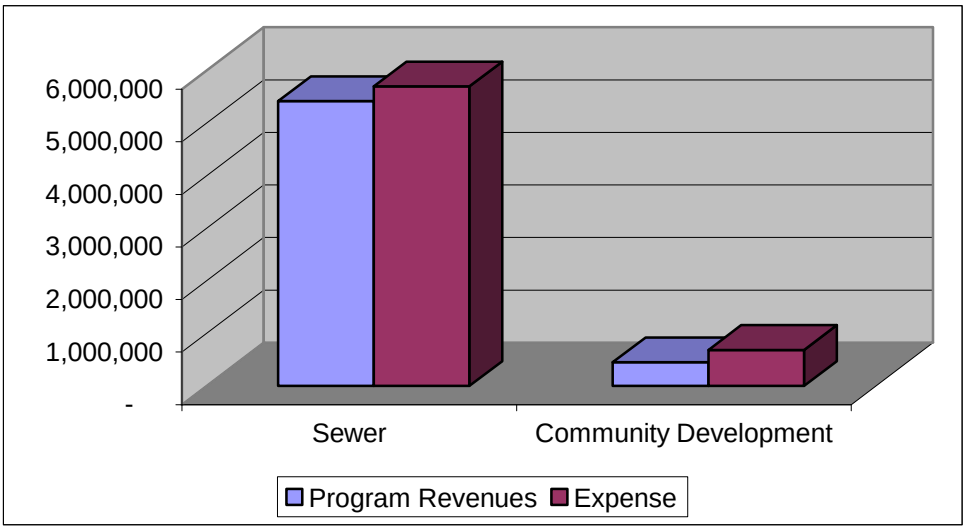
Revenues by Source - Governmental Activities



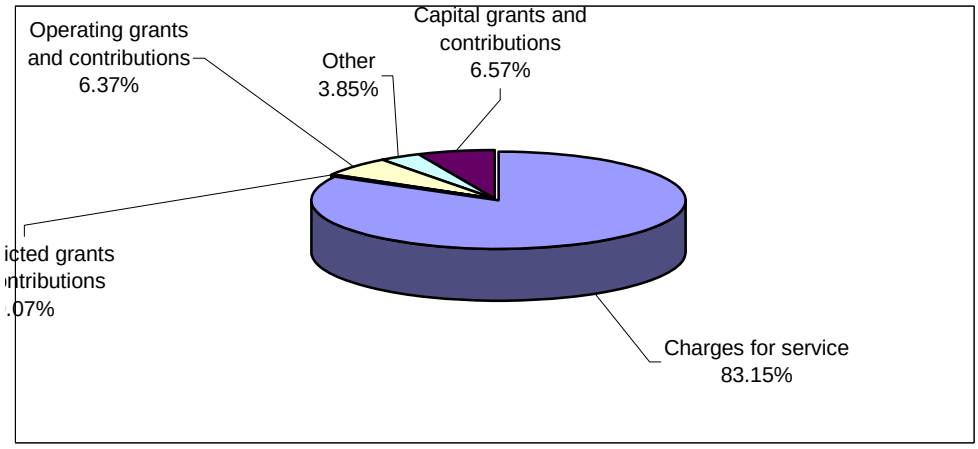
Business-type activities. Business-type activities decreased the Township's net assets by $274,844 during fiscal year 2008. Key elements of this decrease are:

- Charges for services were down by $340,980. Approximately $272,000 was due to a decrease in construction and sewer permits, while $63,000 was attributable to a decrease in sewer use charges.
- Sewer expenses were up about $207,000.
- The transfer from the General Fund to Community Services increases by about $113,000.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Township's *governmental funds is* to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of $3,653,865, a decrease of $1,080,166 in comparison with the prior year. Over 98 percent of this total amount constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for prepaid expenditures ($47,935).

The General Fund is the chief operating fund of the Township. At the end of the current fiscal year, unreserved fund balance of the general fund was $2,542,428 while total fund balance was $2,585,691. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 36 percent of total general fund expenditures.

The fund balance in the Township's General Fund decreased by $303,164 during the current fiscal year. Key factors for this decrease are:

- Revenues from property taxes increased by $132,000.
- Ambulance fees increased by $105,000.
- Interest revenue declined by $116,000.
- Public safety expenditures were up by $260,000.
- Contributed $109,000 to a trust fund to fully fund the 2008 OPEB liability.
- Actual revenues were 1% greater than budgeted and expenditures were 1% less than budgeted.

The fund balance in the Parks and Recreation fund remained at $10,571, which is the same amount as at 12/31/07. This is by design and accomplished through transfers from the General Fund. The transfer required from the General Fund to maintain this amount was $595,388, an increase of $3,172.

Proprietary funds. The Township's proprietary funds provide the same type of information found in the government wide financial statements, but in more detail.

Total net assets of the Sewer Fund at the end of the year amounted to $38,575,283; a decrease for the year of $274,844. Other factors concerning the finances of this fund have already been addressed in the discussion of the Township's business-type activities.

General Fund Budgetary Highlights

During the year there was a net decrease of $69,310 (less than 1%) in appropriations (including operating transfers out) between the original and final amended budget. This decrease was a combination of the following increases and decreases in appropriations:

- $82,000 additional transfer to the Community Development to cover reduced revenues;
- $109,00 increase for retiree benefits to fully fund the OPEB liability;
- $107,000 decrease in salaries, part-time help, and overtime due to vacancies, outsourcing janitorial services, and converting a full time to position to part time;
- $72,000 decrease in street and sidewalk improvements;
- $43,000 decrease in health benefits from a change to high deductible plan with a health savings account

Additionally, budgeted revenues (including other financing sources) decreased by $67,560 as follows:

- $50,000 more in state revenue sharing
- $60,000 more in ambulance fees
- $112,000 less in interest
- $213,000 less in contributions from the Downtown Development Authority
- $120,000 more in special assessments
- $22,000 more in delinquent tax collections and tax administration fees

Capital Asset and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental and business type activities as of December 31, 2008, amounted to $59,035,973 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, infrastructure, buildings and improvements, park and recreation facilities, machinery and equipment and construction in progress. The total increase in the Township's investment in capital assets for the current fiscal year was 15.1 percent (a 4.5 percent decrease for governmental activities and a 16.8 percent increase for business-type activities).

Major capital asset events during the fiscal year included the following:

- Playground equipment in Valhalla Park for $120,786.
- 50 defibrillator devices for $$64,253.
- Velocity pumper for $566,644.
- Added several sewer mains for $775,270.

Delhi Charter Township's Capital Assets

(net of depreciation)

	Governmental Activities		Business Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	$ 1,585,364	$ 1,585,364	$ 776,635	$ 776,635	$ 2,361,999	$ 2,361,999
Infrastructure systems	340,289	350,297	37,746,319	38,669,106	38,086,608	39,019,403
Buildings and improvements	3,000,456	3,167,403	1,183,205	1,219,434	4,183,661	4,386,837
Land improvements	1,233,830	1,230,785	-	-	1,233,830	1,230,785
Machinery and equipment	283,964	249,818	139,532	160,509	423,496	410,327
Furniture and office equipment	73,837	95,250	54,125	75,408	127,962	170,658
Computer equipment and programs	27,841	34,635	72,665	129,314	100,506	163,949
Vehicles	955,579	466,710	333,751	416,197	1,289,330	882,907
Construction in progress	-	-	11,228,581	2,658,652	11,228,581	2,658,652
Total	**$ 7,501,160**	**$ 7,180,262**	**$ 51,534,813**	**$ 44,105,255**	**$ 59,035,973**	**$ 51,285,517**

Additional information on the Township's capital assets can be found in note 3-C on pages 39-41 of this report.

Long-term debt. At the end of the current fiscal year, the Township had total debt outstanding of $20,719,512. Of this amount, $9,290,001 comprises debt backed by the full faith and credit of the government.

Delhi Charter Township's Outstanding Debt

	Governmental Activities		Business Type Activities		Total	
	2008	2007	2008	2007	2008	2007
General obligation bonds	$ 1,732,511	$ 2,178,303	$ 7,557,490	$ 6,931,698	$ 9,290,001	$ 9,110,001
Special assessment bonds	90,578	120,771	314,421	435,229	404,999	556,000
Revenue bonds	-	-	7,687,569	1,280,410	7,687,569	1,280,410
Other long-term debt	536,943	582,347	2,800,000	3,405,000	3,336,943	3,987,347
Total	$ 2,360,032	$ 2,881,421	$ 18,359,480	$ 12,052,337	$ 20,719,512	$ 14,933,758

The Township's total bonded debt increased by $6,436,158 (59 percent), up to $17,382,569 during 2008. The increase is a result of the Township's participation in a State Revolving Fund low interest loan program whereby up to $9,850,000 in revenue bonds will be issued as needed. As of 12/31/08, $7,687,569 had been borrowed.

The Township has an "**AA-**" rating from Standard & Poor's. This is one of the highest ratings and reflects a strong capacity to repay the debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the Township is $90,305,100, which is significantly in excess of the Township's outstanding general obligation debt of $32,971,911.

Additional information on the Township's long-term debt can be found in note 3-F on pages 43-48 of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2009 fiscal year:

- The emphasis on reducing costs yet providing quality services to our citizens continued to be a major consideration in the 2009 budget development.
- Contain health care costs by continuation of the Township's high deductible health plan with the phasing down of employer contributions to employees' health savings accounts.
- Consideration of millages for public safety, recreation, and roads.
- Continue to assessing staffing needs whenever a vacancy occurs.

During the current fiscal year, unreserved fund balance in the General Fund decreased to $2,542,428. The Township has appropriated $855,420 of this amount for spending in the 2009 fiscal year budget. Such appropriation is intended to offset modest revenue increases that do not keep up with increasing costs to maintain the current service commitments to the public.

Requests for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Accounting, 2074 Aurelius Road, Holt, Michigan 48842-6320. Phone (517) 268-3021. E-mail: marian.frane@delhitownship.com.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF DELHI
Statement of Net Assets
December 31, 2008

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Cash and cash equivalents	$ 1,557,886	$ 862,792	$ 2,420,678	$ 55,108
Investments	1,706,670	3,804,317	5,510,987	3,401,681
Receivables, net	5,337,668	1,445,766	6,783,434	3,493,697
Prepaids and other assets	59,886	200,358	260,244	12,104
Capital assets not being depreciated	1,585,364	12,005,216	13,590,580	14,912,611
Capital assets being depreciated, net	5,915,796	39,529,597	45,445,393	4,279,381
Total assets	16,163,270	57,848,046	74,011,316	26,154,582
Liabilities				
Accounts payable and accrued expenses	377,483	894,275	1,271,758	2,855,631
Unearned revenue	3,825,703	630	3,826,333	2,799,092
Long-term liabilities:				
Due within one year	673,967	1,598,601	2,272,568	701,159
Due in more than one year	2,023,679	16,760,879	18,784,558	11,972,117
Total liabilities	6,900,832	19,254,385	26,155,217	18,327,999
Net assets				
Invested in capital assets, net of related debt	5,141,128	33,175,333	38,316,461	6,534,594
Restricted for:				
Debt service	82,188	487,362	569,550	-
Replacement and special assessments	-	2,131,066	2,131,066	-
Unrestricted	4,039,122	2,799,900	6,839,022	1,291,989
Total net assets	$ 9,262,438	$ 38,593,661	$ 47,856,099	$ 7,826,583

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Activities
For the Year Ended December 31, 2008

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities:					
Legislative	$ 83,758	$ -	$ -	$ -	$ (83,758)
General government	2,243,486	892,589	-	-	(1,350,897)
Public safety	4,348,348	677,948	29,035	-	(3,641,365)
Recreation and cultural	846,039	134,870	80,363	-	(630,806)
Public works	797,885	-	10,356	386,867	(400,662)
Other governmental activities	-	-	32,818	26,937	59,755
Interest on long-term debt	91,009	-	3,274	7,234	(80,501)
Total governmental activities	8,410,525	1,705,407	155,846	421,038	(6,128,234)
Business-type activities:					
Sewer	5,700,904	4,802,468	218,183	401,403	(278,850)
Community development	686,645	280,151	171,207	-	(235,287)
Total business-type activities:	6,387,549	5,082,619	389,390	401,403	(514,137)
Total primary government	$ 14,798,074	$ 6,788,026	$ 545,236	$ 822,441	$ (6,642,371)
Component units					
Brownfield redevelopment	$ 194,956	$ -	$ 208	$ -	$ (194,748)
Downtown development	3,437,497	30,311	239,428	-	(3,167,758)
Total component units	$ 3,632,453	$ 30,311	$ 239,636	$ -	$ (3,362,506)

continued…

CHARTER TOWNSHIP OF DELHI
Statement of Activities (Concluded)
For the Year Ended December 31, 2008

Functions/Programs	Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Changes in net assets				
Net (expense) revenue	$ (6,128,234)	$ (514,137)	$ (6,642,371)	$ (3,362,506)
General revenues:				
Property taxes	3,631,229	-	3,631,229	3,598,662
Unrestricted State shared revenue	1,762,721	-	1,762,721	-
Grants and contributions not restricted to specific programs	545,943	4,006	549,949	-
Unrestricted investment earnings	179,694	-	179,694	-
(Loss) on sale of capital assets	(26,128)	-	(26,128)	-
Transfers - internal activities	(235,286)	235,286	-	-
Total general revenues and transfers	5,858,173	239,292	6,097,465	3,598,662
Change in net assets	(270,061)	(274,845)	(544,906)	236,156
Net assets, beginning of year	9,532,499	38,868,506	48,401,005	7,590,427
Net assets, end of year	$ 9,262,438	$ 38,593,661	$ 47,856,099	$ 7,826,583

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF DELHI
Balance Sheet
Governmental Funds
December 31, 2008

	General	Fire Equipment Replacement Millage	Nonmajor Funds	Totals
Assets				
Cash and cash equivalents	$ 549,609	$ 381,632	$ 526,582	$ 1,457,823
Investments	1,605,216	100,063	101,454	1,806,733
Taxes receivable	3,172,066	391,144	445,150	4,008,360
Special assessments receivable	100,490	-	740,720	841,210
Other receivables	235,900	2,019	71,415	309,334
Due from other funds	29,600	-	-	29,600
Due from component unit	178,764	-	-	178,764
Prepaids	43,263	-	4,672	47,935
TOTAL ASSETS	$ 5,914,908	$ 874,858	$ 1,889,993	$ 8,679,759
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 180,935	$ 9	$ 82,016	$ 262,960
Accrued liabilities	81,864	-	9,102	90,966
Due to other funds	-	-	29,600	29,600
Deferred revenue	3,066,418	402,127	1,173,823	4,642,368
Total liabilities	3,329,217	402,136	1,294,541	5,025,894
Fund balances				
Reserved for prepaids	43,263	-	4,672	47,935
Unreserved, designated for debt service				
Special revenue fund	-	-	407,773	407,773
Unreserved:				
Designated for drain improvements	66,352	-	-	66,352
Undesignated	2,476,076	472,722	-	2,948,798
Undesignated, reported in nonmajor:				
Special revenue funds	-	-	100,819	100,819
Debt service funds	-	-	82,188	82,188
Total fund balances	2,585,691	472,722	595,452	3,653,865
TOTAL LIABILITIES AND FUND BALANCES	$ 5,914,908	$ 874,858	$ 1,889,993	$ 8,679,759

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Assets
December 31, 2008

Fund balances - total governmental funds	$	3,653,865
Amounts reported for *governmental activities* in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore not reported in the funds.		
Add: capital assets not being depreciated		1,585,364
Add: capital assets being depreciated, net		5,915,796
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred revenues in the governmental funds, and thus are not included in fund balance.		
Add: deferred long-term receivables		816,665
Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.		
Subtract: bonds payable and other long-term debt		(2,360,032)
Subtract: compensated absences		(337,614)
Subtract: accrued interest on long-term liabilities		(23,557)
Add: unamortized bond issue costs on refunding		11,951
Net assets of governmental activities	$	9,262,438

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Revenue, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General	Fire Equipment Replacement Millage	Nonmajor Funds	Totals
Revenue				
Taxes	$ 2,822,048	$ 393,294	$ 415,887	$ 3,631,229
Special assessments	379,464	-	34,171	413,635
Intergovernmental	1,886,942	62,995	85,030	2,034,967
Licenses and permits	15,965	-	-	15,965
Charges for services	1,513,559	-	146,870	1,660,429
Interest	179,694	28,722	19,423	227,839
Other	697,105	-	70,606	767,711
Total revenue	7,494,777	485,011	771,987	8,751,775
Expenditures				
Current:				
Legislative	83,758	-	-	83,758
General government	2,073,343	-	-	2,073,343
Public safety	3,861,734	240,925	-	4,102,659
Infrastructure	579,515	-	3,362	582,877
Recreation and cultural	-	-	706,826	706,826
Other	333,332	-	-	333,332
Debt service:				
Principal	12,150	-	509,239	521,389
Interest	-	-	87,808	87,808
Capital outlay	24,535	748,641	334,687	1,107,863
Total expenditures	6,968,367	989,566	1,641,922	9,599,855
Revenue over (under) expenditures	526,410	(504,555)	(869,935)	(848,080)
Other financing sources (uses)				
Proceeds from sale of capital assets	1,100	100	2,000	3,200
Transfers in	-	-	595,388	595,388
Transfers out	(830,674)	-	-	(830,674)
Total other financing sources (uses)	(829,574)	100	597,388	(232,086)
Net change in fund balances	(303,164)	(504,455)	(272,547)	(1,080,166)
Fund balances, beginning of year	2,888,855	977,177	867,999	4,734,031
Fund balances, end of year	$ 2,585,691	$ 472,722	$ 595,452	$ 3,653,865

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2008

Net change in fund balances - total governmental funds	$ (1,080,166)
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Add: capital outlay	902,862
Subtract: depreciation expense	(552,636)
Subtract: proceeds from sale of capital assets	(3,200)
Subtract: loss on disposal of capital assets	(26,128)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal year.	
Add: change in deferred special assessments receivable	7,403
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term-liabilities.	
Add: principal payments on long-term liabilities	521,389
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Subtract: change in accrued interest on bonds and deferred loss on refunding	(3,201)
Subtract: increase in the accrual of compensated absences	(36,384)
Change in net assets of governmental activities	$ (270,061)

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Revenue, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenue				
Taxes	$ 2,811,400	$ 2,823,700	$ 2,822,048	$ (1,652)
Special assessments	256,740	376,300	379,464	3,164
Intergovernmental	2,038,000	1,875,850	1,886,942	11,092
Licenses and permits	15,800	16,100	15,965	(135)
Charges for services	1,403,590	1,485,270	1,513,559	28,289
Interest	273,500	162,000	179,694	17,694
Other	700,380	691,530	697,105	5,575
Total revenue	7,499,410	7,430,750	7,494,777	64,027
Expenditures				
Legislative:				
Board of Trustees	88,660	83,450	83,758	308
General government:				
Supervisor	329,690	326,490	324,357	(2,133)
Accounting	187,210	180,720	177,573	(3,147)
Clerk	309,110	322,530	315,846	(6,684)
Computer	259,660	190,020	168,006	(22,014)
Treasurer	313,320	271,680	268,267	(3,413)
Assessor	329,100	285,940	276,564	(9,376)
Elections	78,780	83,870	83,736	(134)
Building and grounds	399,130	383,850	380,134	(3,716)
Cemetery	108,990	87,300	78,860	(8,440)
Total general government	2,314,990	2,132,400	2,073,343	(59,057)
Public safety:				
Police	2,343,060	2,343,060	2,340,410	(2,650)
Fire	1,538,470	1,556,710	1,521,324	(35,386)
Total public safety	3,881,530	3,899,770	3,861,734	(38,036)
Infrastructure	717,299	604,549	579,515	(25,034)

CHARTER TOWNSHIP OF DELHI
Budget and Actual (Concluded)
Budget and Actual
General Fund
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Expenditures (concluded)				
Other	$ 215,480	$ 322,620	$ 333,332	$ 10,712
Debt service - principal	12,151	12,151	12,150	(1)
Capital outlay	26,000	20,930	24,535	3,605
Total expenditures	7,256,110	7,075,870	6,968,367	(107,503)
Revenue over expenditures	243,300	354,880	526,410	171,530
Other financing sources (uses)				
Proceeds from sale of capital assets	-	1,100	1,100	-
Transfers out	(744,290)	(855,220)	(830,674)	24,546
Total other financing (uses)	(744,290)	(854,120)	(829,574)	24,546
Net change in fund balances	(500,990)	(499,240)	(303,164)	196,076
Fund balance, beginning of year	2,888,855	2,888,855	2,888,855	-
Fund balance, end of year	$ 2,387,865	$ 2,389,615	$ 2,585,691	$ 196,076

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Revenue, Expenditures and Changes in Fund Balance
Budget and Actual
Fire Equipment Replacement Fund
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenue				
Taxes	$ 392,800	$ 392,800	$ 393,294	$ 494
Intergovernmental	-	62,900	62,995	95
Interest	20,000	27,000	28,722	1,722
Total revenue	412,800	482,700	485,011	2,311
Expenditures				
Public safety	228,480	234,850	240,925	6,075
Capital outlay	184,000	759,580	748,641	(10,939)
Total expenditures	412,480	994,430	989,566	(4,864)
Revenue over (under) expenditures	320	(511,730)	(504,555)	7,175
Other financing sources				
Proceeds from sale of capital assets	11,000	-	100	100
Net change in fund balances	11,320	(511,730)	(504,455)	7,275
Fund balance, beginning of year	977,177	977,177	977,177	-
Fund balance, end of year	$ 988,497	$ 465,447	$ 472,722	$ 7,275

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Net Assets
Enterprise Funds
December 31, 2008

	Sewer	Nonmajor Fund Community Development	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 66,639	$ 85,550	$ 152,189
Investments	1,896,492	-	1,896,492
Special assessments receivable	538,856	23,287	562,143
Other receivables	883,592	32	883,624
Prepaids	25,162	4,020	29,182
Other assets	171,175	-	171,175
Total current assets	3,581,916	112,889	3,694,805
Noncurrent assets:			
Restricted cash, cash equivalents and investments:			
Debt service cash and cash equivalents	487,362	-	487,362
Replacement and special assessments cash and cash equivalents	223,241	-	223,241
Replacement and special assessments investments	1,907,825	-	1,907,825
Capital assets not being depreciated	12,005,216	-	12,005,216
Capital assets being depreciated, net	39,514,758	14,839	39,529,597
Total noncurrent assets	54,138,402	14,839	54,153,241
Total assets	57,720,318	127,728	57,848,046
Liabilities			
Current liabilities:			
Accounts payable	460,321	36,632	496,953
Accrued liabilities	136,167	72,088	208,255
Interest payable	156,209	-	156,209
Deposits payable	14,116	-	14,116
Undistributed receipts	18,742	-	18,742
Unearned revenue	-	630	630
Current portion of long-term debt	1,598,601	-	1,598,601
Total current liabilities	2,384,156	109,350	2,493,506
Long-term liabilities:			
Due in more than one year	16,760,879	-	16,760,879
Total liabilities	19,145,035	109,350	19,254,385
Net assets			
Invested in capital assets, net of related debt	33,160,494	14,839	33,175,333
Restricted for:			
Replacement	1,924,722	-	1,924,722
Debt service	487,362	-	487,362
Special assessments	206,344	-	206,344
Unrestricted	2,796,361	3,539	2,799,900
Total net assets	$ 38,575,283	$ 18,378	$ 38,593,661

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Revenue, Expenses
and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2008

	Sewer	Nonmajor Fund Community Development	Total
Operating revenue			
Charges for services	$ 4,600,990	$ 93,512	$ 4,694,502
Permits and fees	179,924	186,639	366,563
Other operating revenue	10,904	170,892	181,796
Total operating revenue	4,791,818	451,043	5,242,861
Operating expense			
Cost of services	3,135,049	683,070	3,818,119
Depreciation	1,969,056	3,575	1,972,631
Total operating expense	5,104,105	686,645	5,790,750
Operating loss	(312,287)	(235,602)	(547,889)
Non-operating revenue (expenses)			
Non-operating grants	4,006	-	4,006
Interest and rentals	228,833	315	229,148
Interest expense	(596,799)	-	(596,799)
Total non-operating revenue (expenses)	(363,960)	315	(363,645)
Net loss before capital contributions and transfers	(676,247)	(235,287)	(911,534)
Capital contributions	401,403	-	401,403
Transfers in	-	235,286	235,286
Change in net assets	(274,844)	(1)	(274,845)
Net assets, beginning of year	38,850,127	18,379	38,868,506
Net assets, end of year	$ 38,575,283	$ 18,378	$ 38,593,661

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2008

	Sewer	Nonmajor Fund Community Development	Total
Cash flows from operating activities			
Cash received from customers	$ 4,829,758	$ 426,181	$ 5,255,939
Cash payments to suppliers for goods and services	(1,869,814)	(240,444)	(2,110,258)
Cash payments to employees for services	(934,811)	(407,960)	(1,342,771)
Net cash provided by (used in) operating activities	2,025,133	(222,223)	1,802,910
Cash flows from capital and related financing activities			
Nonoperating grants	4,006	-	4,006
Purchase of capital assets	(8,987,762)	(13,024)	(9,000,786)
Proceeds from bonds	7,407,159	-	7,407,159
Interest payments	(596,799)	-	(596,799)
Principal payments	(1,100,016)	-	(1,100,016)
Net cash used by capital and related financing activities	(3,273,412)	(13,024)	(3,286,436)
Cash flows from non-capital and related financing activities			
Transfers in	-	235,286	235,286
Cash flows from investing activities			
Proceeds from maturities of investments	195,283	-	195,283
Interest and rental earnings	228,833	315	229,148
Net cash provided by investing activities	424,116	315	424,431
Net increase (decrease) in cash and cash equivalents	(824,163)	354	(823,809)
			-
Cash and cash equivalents, beginning of year	1,601,405	85,196	1,686,601
Cash and cash equivalents, end of year	$ 777,242	$ 85,550	$ 862,792
Statement of Net Assets classification of cash:			
Cash and cash equivalents	$ 66,639	$ 85,550	$ 152,189
Restricted cash and cash equivalents	710,603	-	710,603
	$ 777,242	$ 85,550	$ 862,792

CHARTER TOWNSHIP OF DELHI
Statement of Cash Flows
Enterprise Funds (Concluded)
For the Year Ended December 31, 2008

	Sewer	Non-Major Fund Community Development	Total
Cash flows from operating activities			
Operating loss	$ (312,287)	$ (235,602)	$ (547,889)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,969,056	3,575	1,972,631
(Increase) decrease in:			
Special assessments receivable	26,379	12,161	38,540
Other receivables	11,561	247	11,808
Prepaid expenses	60,146	10,012	70,158
Othe assets	32,244	-	32,244
Increase (decrease) in:			
Accounts payable	207,018	12,039	219,057
Accrued expenses	55,996	12,615	68,611
Deposits payable	(24,980)	-	(24,980)
Unearned revenue	-	(37,270)	(37,270)
Net cash provided by (used in) operating activities	$ 2,025,133	$ (222,223)	$ 1,802,910

Non-cash transactions:

Contributions of capital assets amounting to $401,403 were made during the year 2008 to record the cost of sewer systems accepted by the Township from various developers.

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Fiduciary Net Assets
December 31, 2008

	Private Purpose Trust Cemetery	Agency Funds
Assets		
Cash and cash equivalents	$ 76,707	$ 16,455,006
Taxes receivable	-	16,184,586
Total assets	76,707	$ 32,639,592
Liabilities		
Due to other governments	-	$ 31,901,667
Undistributed receipts	179	737,925
Total liabilities	179	$ 32,639,592
Net assets		
Held in trust for individuals	$ 76,528	

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Fund
For the Year Ended December 31, 2008

	Private Purpose Trust Cemetery
Additions	
Interest	$ 1,325
Deductions	
Cemetery perpetual care	303
Change in net assets	1,022
Net assets, beginning of year	75,506
Net assets, end of year	$ 76,528

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Combining Statement of Net Assets
Component Units
December 31, 2008

	Brownfield Redevelopment Authority	Downtown Development Authority	Total
Assets			
Cash and cash equivalents	$ 7,606	$ 47,502	$ 55,108
Investments	-	3,401,681	3,401,681
Receivables, net	165,360	3,328,337	3,493,697
Prepaid items and other assets	-	12,104	12,104
Capital assets not being depreciated	-	14,912,611	14,912,611
Capital assets being depreciated, net	-	4,279,381	4,279,381
Total assets	172,966	25,981,616	26,154,582
Liabilities			
Accounts payable and accrued expenses	660	2,444,381	2,445,041
Undistributed receipts	-	410,590	410,590
Unearned revenue	165,348	2,633,744	2,799,092
Long-term liabilities:			
Due within one year	-	701,159	701,159
Due in more than one year	-	11,972,117	11,972,117
Total liabilities	166,008	18,161,991	18,327,999
Net assets			
Invested in capital assets, net of related debt	-	6,534,594	6,534,594
Unrestricted	6,958	1,285,031	1,291,989
Total net assets	$ 6,958	$ 7,819,625	$ 7,826,583

The accompanying notes are an integral part of these financial statements.

CHARTER TOWNSHIP OF DELHI
Combining Statement of Activities
Component Units
For the Year Ended December 31, 2008

	Brownfield Redevelopment Authority	Downtown Development Authority	Total
Expenses			
Brownfield redevelopment	$ 194,956	$ -	$ 194,956
Downtown development	-	3,437,497	3,437,497
Total expenses	194,956	3,437,497	3,632,453
Program revenues			
Charges for services	-	30,311	30,311
Operating grants and contributions	208	239,428	239,636
Total program revenues	208	269,739	269,947
Net expense	(194,748)	(3,167,758)	(3,362,506)
General revenues			
Property taxes	196,890	3,401,772	3,598,662
Total general revenues	196,890	3,401,772	3,598,662
Change in net assets	2,142	234,014	236,156
Net assets, beginning of year	4,816	7,585,611	7,590,427
Net assets, end of year	$ 6,958	$ 7,819,625	$ 7,826,583

The accompanying notes are an integral part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Charter Township of Delhi have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

1-A. Reporting Entity

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that they are legally separate from the government.

Discretely Presented Component Units - The component units column in the government-wide financial statements include the financial data of the following component units. These units are reported in a separate column to emphasize they are legally separate from the Township.

The *Downtown Development Authority* of the Charter Township of Delhi is organized pursuant to Charter Township of Delhi Ordinance No. 80 and Act 197 of the Public Acts of 1975 of the State of Michigan, as amended. The primary purpose of the Authority is to provide for the ongoing maintenance, promotion, security and continued operation of the downtown district. A tax increment financing district was established to finance these activities. The members of the Board of Directors of the Authority are appointed by the Township Board. No separate audit report is issued for this Authority.

The *Delhi Township Brownfield Redevelopment* Authority is organized pursuant to Section 13(1) of the State of Michigan's Brownfield Redevelopment Financing Act (Public Act 381 of 1996, as amended by Public Act 145 of 2000). The primary purpose of the Authority is to clean up environmentally challenged properties in the Township and prepare them for desirable and productive re-uses. Tax increment financing will be used to finance these activities. The members of the Board of Directors of the Authority are appointed by the Township Board. No separate audit report is issued for this Authority.

The *Downtown Development Authority* and the *Brownfield Redevelopment Authority* are considered component units of the Charter Township of Delhi because the Township appoints the Authorities' Board members and has the ability to significantly influence operations of the Authorities.

The *Economic Development Corporation* of the Charter Township of Delhi ("EDC") is a nonstock, nonprofit corporation. The EDC's activities are financed through application fees. The primary purpose of the corporation is to encourage and assist commercial enterprises to locate and expand facilities and services in the Township and to its residents through the issuance of tax-exempt financing. The Corporation is organized pursuant to the State of Michigan, Public Act 338 of 1974, as amended. Members of the Board of Directors of the Corporation are appointed by the officers of the Corporation with the advice of the Delhi Township Board of Trustees. Its fiscal year end is May 31st.

The EDC had no activity during the period ended December 31, 2008. The Corporation has no remaining fund assets, liabilities or equity.

1-B. Basis of Presentation

Government-wide Financial Statements. The statements of net assets and activities display information about the primary government (the "Township") and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the Township's *governmental* and *business-type activities*. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Township and for each function of the Township's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Township's sewer function and various other functions of government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements. The fund financial statements provide information about the Township's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary* and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The Township reports the following major governmental funds:

> *General fund.* This is the Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
>
> *Fire equipment replacement millage fund.* This fund accounts for fire equipment capital outlays which is funded by a Township millage

The Township reports the following major enterprise fund:

> *Sewage enterprise fund (Sewer Disposal System).* This fund accounts for the activities of the Township's sewage disposal and sewage treatment systems that are financed primarily by user charges for those services.

Additionally, the Township reports the following fund types:

> *Special revenue funds.* These funds account for revenue sources that are legally restricted to expenditures for specific purposes not including trusts or major capital projects.

Debt service funds. These funds account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Enterprise fund. These funds account for those operations that are financed and operated in a manner similar to private business or where the Township has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Private purpose trust fund. This fund accounts for contributions earmarked for perpetual care of graves of individuals.

Agency funds. These funds account for assets held for other governments in an agency capacity. Included are the Trust and Agency fund, which accounts for assets held on behalf of other governments and the Current Tax fund which accounts for the collection and distribution of property tax receipts.

1-C. Measurement Focus / Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements. The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for agency funds, which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Township's enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Nonexchange transactions, in which the Township gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Township considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases, if any, are reported as other financing sources.

Under the terms of grant agreements, the Township funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the Township's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

All governmental and business-type activities and proprietary funds of the Township follow private-sector standards of accounting and financial reported issued prior to December 1, 1989, unless those standards conflict with guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Township has elected not to follow subsequent private-sector guidance.

1-D. Assets, Liabilities and Equity

Deposits and Investments

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. In addition, the statement of cash flows includes both restricted and unrestricted cash and cash equivalents.

State statutes authorize the government to deposit in the accounts of federally insured banks, credit unions, and savings and loan associations, and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers acceptances, and mutual funds composed of otherwise legal investments.

Investments are stated at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. Investments that do not have established market values are reported at estimated fair value. Cash deposits are reported at cost.

Restricted Assets

Certain proceeds of enterprise fund bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net assets because their use is limited by applicable bond covenants, Michigan law, or township ordinance. Certain general fund assets have been designated for surplus drain funds. This amount is to be utilized to alleviate drainage problems within the Township.

Receivables and Payables

All trade and delinquent property tax receivables are shown net of an allowance for uncollectibles, as applicable.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either *interfund receivables/payables* (i.e., the current portion of interfund loans) or *advances to/from other funds* (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as *due to/from other funds*. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as *internal balances*.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, and equipment are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cast is not available. Donated assets are valued at fair market value on the date of donation. Repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest is capitalized on proprietary fund assets that are constructed utilizing debt proceeds. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project.

Capital assets are defined by the Township as assets with an original cost of $1,500 or more. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Assets	Years
Sewage mains and infrastructure	40
Building	40
Building improvements	20
Land improvements	15
Machinery and equipment	5-10
Computer equipment	3-10
Furniture and fixtures	10
Vehicles	5-7

Compensated Absences

It is the Township's policy to permit employees to accumulate a limited amount of earned but unused sick and vacation leave, which will be paid to employees upon separation from the Township. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Fund balance designations represent tentative management plans that are subject to change.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general, special revenue and debt service funds. All annual appropriations lapse at year end, except for those approved by the Board of Trustees to carry forward.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or prior to September 1 of each year, the Township manager submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to December 31, the budget is legally enacted through passage of a resolution.

4. Any revisions of the budget must be approved by the Board of Trustees. Budget revisions made to the component unit's (Downtown Development Authority) budget are approved by the Downtown Development Authority Board. If the component unit's budget amendments have an impact on fund balance, the Township Board of Trustees also needs to approve the amendments.

5. Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds, debt service funds and proprietary funds. Similarly, the Township also adopts budgets, on a project basis, for all capital projects.

6. Budgets for general, special revenue, debt service funds and proprietary funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by the Board of Trustees during the fiscal year. Individual amendments were not material in relation to the original appropriations which were amended.

7. The budget is prepared by fund and function and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Expenditures may not exceed budget at the function level.

It is important to note that capital outlay is budgeted by department, and not in total. This may have an impact on variances as presented in the financial statements.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. The Township does not utilize encumbrance accounting.

2-B. Excess of Expenditures Over Appropriations

There were no reported excesses of expenditures over final budgeted amounts for the year ended December 31, 2008.

NOTE 3 – DETAILED NOTES ON ALL FUNDS

3-A. Deposits and Investments

Summary of Deposit and Investment Balances. Following is a reconciliation of deposit and investment balances as of December 31, 2008:

	Primary Government	Component Units	Total
Statement of Net Assets:			
Cash and cash equivalents	$ 2,420,678	$ 55,108	$ 2,475,786
Investments	5,510,987	3,401,681	8,912,668
Statement of Fiduciary Net Assets:			
Cash and cash equivalents	16,531,713	-	16,531,713
Total	**$ 24,463,378**	**$ 3,456,789**	**$ 27,920,167**

Deposits and Investments:	
Bank deposits (checking accounts, savings accounts and CDs)	$ 24,353,086
Investments in securities, mutual funds and similar vehicles	3,565,731
Cash on hand	1,350
Total	**$ 27,920,167**

The Township chooses to disclose its investments by specifically identifying each. At December 31, 2008, the Township had the following investments.

Investment	Maturity	Fair Value	Rating
MBIA Class Investment Pool	n/a	$ 237,666	n/a
MBS Money Market	n/a	16,078	n/a
Ambassador Bank Money Market	n/a	256,884	n/a
Irwin Union Bank Money Market	n/a	171,817	n/a
Dart Bank Money Market	n/a	694,562	n/a
MILAF Money Market	n/a	190,735	S&P – AAAm
Citizens Bank Money Market	n/a	124,827	n/a
Comerica Bank Money Market	n/a	104,370	n/a
Federal Home Loan Bank Note	2/8/13	75,211	Moodys - Aaa
Federal Home Loan Bank Note	1/16/13	175,219	Moodys - Aaa
Federal Home Loan Bank Note	1/16/13	25,031	Moodys - Aaa
Federal Home Loan Bank Bond	10/10/13	100,063	S&P – AAA
Federal Farm Credit Bank Note	4/22/13	100,031	S&P – AAA
Federal National Mtg. Assn. Note	5/5/11	115,288	S&P – AAA
Federal National Mtg. Assn. Note	7/2/10	101,625	S&P – AAA
Federal National Mtg. Assn. Note	3/27/12	100,469	Moodys - Aaa
Federal National Mtg. Assn. Note	2/6/13	130,325	S&P – AAA
Federal Home Loan Mtg. Note	4/16/13	250,265	Moodys - Aaa
Federal Home Loan Mtg. Note	3/15/13	157,060	S&P – AAA
Federal Home Loan Mtg. Note	6/15/15	100,020	S&P – AAA
Federal Home Loan Mtg. Note	5/15/13	200,046	S&P – AAA
US Treasury Note	1/15/09	131,079	Moodys – Aaa
Government Portfolio	n/a	3,687	n/a
GNMA Pass-thru Pool	7/20/31	3,373	n/a
		$ 3,565,731	

Investment and deposit risk

Interest Rate Risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the list of authorized investments above. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity dates for each investment are identified above for investments held at year end.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments above. The Township's investment policy does not have specific limits in excess of state law on investment credit risk. The ratings for each investment are identified above for investments held at year end.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. As of year end, $21,764,103 of the Township's bank balance of $23,909,937 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the Township does not have a policy for investment custodial credit risk. On the investments listed above, there is no custodial credit risk as these investments are held by the counterparty in the Township's name.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The Township's investment policy allows for no more than $5,000,000 to be invested in any one institution exclusive of trust and agency accounts. All investments held at year end are reported above.

3-B. Receivables

Receivables in the governmental activities are 6 percent accounts receivables, 75 percent property taxes, 16 percent special assessments, and 3 percent due from component units. 62 percent, or $521,550, of the special assessment receivables are not expected to be collected within one year. 56 percent of the accounts receivables are expected to be collected within one year. Business-type activities receivables are 38 percent special assessment receivables and 62 percent are due from customers.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Special assessments not yet due (governmental funds)	$ 816,665	$ -	$ 816,665
Long term accounts receivable	-	135,890	135,890
Property taxes levied for next fiscal year	-	3,689,813	3,689,813
	$ 816,665	**$ 3,825,703**	**$ 4,642,368**

3-C. Capital Assets

Capital assets activity for the year ended December 31, 2008, was as follows:

Primary government

Governmental Activities	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Land	$ 1,585,364	$ -	$ -	$ 1,585,364
Total capital assets not being depreciated	1,585,364	-	-	1,585,364
Capital assets being depreciated:				
Buildings and improvements	5,349,948	3,610	42,824	5,310,734
Land improvements	1,972,336	120,786	3,731	2,089,391
Machinery and equipment	805,001	101,940	28,717	878,224
Furniture and office equipment	536,018	-	3,595	532,423
Flowage rights	400,340	-	-	400,340
Computer equipment and programs	310,815	20,925	-	331,740
Vehicles	1,577,231	655,601	99,017	2,133,815
Subtotal	10,951,689	902,862	177,884	11,676,667
Accumulated depreciation				
Buildings and improvements	2,182,545	144,595	16,862	2,310,278
Land improvements	741,551	115,067	1,057	855,561
Machinery and equipment	555,183	67,102	28,025	594,260
Furniture and office equipment	440,768	21,413	3,595	458,586
Flowage rights	50,043	10,008	-	60,051
Computer equipment and programs	276,180	27,719	-	303,899
Vehicles	1,110,521	166,732	99,017	1,178,236
Total accumulated depreciation	5,356,791	552,636	148,556	5,760,871
Total capital assets being depreciated - net	5,594,898	350,226	29,328	5,915,796
Governmental activities capital assets - net	**$ 7,180,262**	**$ 350,226**	**$ 29,328**	**$ 7,501,160**

CHARTER TOWNSHIP OF DELHI

Notes To Financial Statements

	Balance December 31, 2007	Restatement	Additions	Deductions	Balance December 31, 2008
Business-type Activities					
Capital assets not being depreciated:					
Land	$ 776,635	$ -	$ -	$ -	$ 776,635
Construction in progress	2,658,652	-	8,587,508	17,579	11,228,581
Subtotal	3,435,287	-	8,587,508	17,579	12,005,216
Capital assets being depreciated:					
Sewage disposal plant and equipment	19,423,972	-	-	-	19,423,972
Sewer mains	39,403,317	-	775,271	-	40,178,588
Outfall lines	1,141,390	-	-	-	1,141,390
Furniture and office equipment	209,257	(21,315)	6,765	1,020	193,687
Computer equipment	295,948	21,315	15,002	4,680	327,585
Vehicles	956,628	-	-	-	956,628
Machinery and equipment	525,442	-	35,222	7,899	552,765
Maintenance facility	1,430,686	-	-	-	1,430,686
Subtotal	63,386,640	-	832,260	13,599	64,205,301
Accumulated depreciation					
Sewage disposal plant and equipment	8,813,815	-	693,271	-	9,507,086
Sewer mains	12,192,060	-	980,949	-	13,173,009
Outfall lines	293,698	-	23,838	-	317,536
Furniture and office equipment	133,849	(4,618)	11,351	1,020	139,562
Computer equipment	166,634	4,618	88,348	4,680	254,920
Vehicles	540,431	-	82,446	-	622,877
Machinery and equipment	364,933	-	56,199	7,899	413,233
Maintenance facility	211,252	-	36,229	-	247,481
Total accumulated depreciation	22,716,672	-	1,972,631	13,599	24,675,704
Total capital assets being depreciated - net	40,669,968	-	(1,140,371)	-	39,529,597
Business-type activities capital assets - net	**$ 44,105,255**	**$ -**	**$ 7,447,137**	**$ 17,579**	**$ 51,534,813**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Component Unit				
Capital assets not being depreciated:				
Land	$ 4,783,006	$ 506,187	$ 5,574	$ 5,283,619
Construction in progress	734,175	8,894,817	-	9,628,992
Subtotal	5,517,181	9,401,004	5,574	14,912,611
Capital assets being depreciated:				
Buildings	1,006,609	35,881	-	1,042,490
Land improvements	1,018,446	2,906,557	-	3,925,003
Machinery and equipment	43,613	-	-	43,613
Furniture and equipment	76,020	-	-	76,020
Subtotal	2,144,688	2,942,438	-	5,087,126
Accumulated depreciation				
Buildings	85,886	25,318	-	111,204
Land improvements	576,713	67,896	-	644,609
Machinery and equipment	14,538	4,361	-	18,899
Furniture and equipment	25,431	7,602	-	33,033
Total accumulated depreciation	702,568	105,177	-	807,745
Total capital assets being depreciated - net	1,442,120	2,837,261	-	4,279,381
Component unit capital assets - net	**$ 6,959,301**	**$ 12,238,265**	**$ 5,574**	**$ 19,191,992**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 182,026
Public safety	219,494
Recreation and culture	141,108
Public Works	10,008
Total	**$ 552,636**
Business-type activity –	
Sewer	$ 1,969,056
Community Development	3,575
Total	**$ 1,972,631**

3-D. Payables

Payables in the governmental activities are 71 percent vendors, 22 percent accrued payroll, and 7 percent accrued interest. Business-type activities payables are 51 percent vendors, 2 percent deposits, 30 percent accrued payroll, and 17 percent accrued interest.

3-E. Interfund Receivables, Payables and Transfers

Receivables and Payables

The Township often has interfund balances between its funds. These interfund balances result primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers

For the year then ended December 31 2008, interfund transfers consisted of the following:

	Transfer In	Transfer Out
General fund	$ -	$ 830,674
Nonmajor governmental funds	595,388	-
Nonmajor enterprise fund	235,286	-
Total	**$ 830,674**	**$ 830,674**

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

3-F. Long-term Debt

General Obligation Bonds

The Township issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds, therefore, are reported in the proprietary fund if they are expected to be repaid from proprietary revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 5 to 30 year serial bonds.

$1,032,300, 2002 Water Improvement District, Serial Bonds, due in annual installments of $43,290 to $79,088 through 2022, interest at 3.1% to 5.00%. The Township issued bonds totaling $6,200,000 of which 16.65% ($1,032,300) was for water improvement (general long-term debt) and 83.35% ($5,167,700) was for sanitary sewer (enterprise fund)	$ 822,511
$2,365,000, 2004 General Obligation Community Service Center Refunding Bonds, due in annual installments of $435,000 to $475,000 through May 1, 2010, interest at 2.5% to 2.6%	910,000
	$ 1,732,511

Special Assessment Bonds Payable

The Township has issued special assessment bonds payable. The government pledges special assessments levied against taxpayers' benefiting from a specific construction asset which are collectible over a period of years. In addition, the Township has pledged, in certain of the following, its full faith and credit within statutory limitations:

$435,000, 1996 Pine Tree Road Improvement, Serial Bonds, due in annual installments of $30,193 through 2011, interest at 5.00%. The Township issued one bond issue for $1,945,000 of which 78% was for the sanitary sewer special assessment ($1,510,000) and 22% was for the Pine Tree Road Improvement ($435,000)	**$ 90,578**

Other Long-term Debt

The government is assessed for drains at large by Ingham County. The assessment covers the Township's share of installation and flowage rights for the drains. General assessments outstanding at year-end are as follows:

Purpose	Amount	Fiscal year Due	Interest Rate
Governmental activities	**$ 170,109**	2022	Imputed at 4%

The Township has entered into an installment purchase agreement to purchase property. This obligation is summarized as follows:

Purpose	Amount	Fiscal year Due	Interest Rate
Governmental activities	**$ 366,834**	2019	3.49%

Enterprise Fund

General Obligation Bonds Payable:

$1,000,000, 1996 Sanitary Sewer general obligation bonds, due in annual installments of $75,000 to $95,000 through 2011, interest at 5.20% to 5.40%	$ 270,000
$2,500,000, 2003 Sanitary Sewer general obligation bonds, due in annual installments of $90,000 to $195,000 through 2024, interest at 3.00% to 4.75%	2,170,000
$5,167,700, 2002 Sanitary Sewer general obligation bonds, due in annual installments of $216,710 to $395,912 through 2022, interest at 3.10% to 5.00%. The Township issued one bond issue for $6,200,000 of which 83.35% ($5,167,700) was for sanitary sewer (enterprise fund) and 16.65% ($1,037,300) was for water improvement (general long-term debt)	4,117,490
$1,000,000 2008 DDA general obligation bonds, due in annual installments Of $42,084 to $87,675 through 2024, interest at 3.0 % to 4.125%. The Township issued one bond issue for $9,980,000, of which $1,000,000 was for Sanitary sewer and $8,980,000 was for downtown development (DDA component unit).	1,000,000
	$ 7,557,490

State Revolving Loan Fund Revenue Bonds Payable:

$9,850,000, 2007 Sanitary Sewer revenue bonds, draws to 12/31/08 of $7,687,569, interest rate to be determined after final draw not to exceed 1.625%	**$ 7,687,569**

Special assessment bonds payable:

The Township has issued special assessment bonds payable. The government pledges special assessments levied against taxpayers benefiting from a specific constructed asset and collectible over a period of years.

$1,510,000, 1996 Sanitary Sewer Special Assessment Bonds (Dell Willoughby), due in annual installments of $104,807 through 2011, interest at 5.00%. The Township issued one bond issue for $1,945,000 of which 78% was for the Sanitary Sewer Special Assessment ($1,510;000) and 22% was for the Pine Tree Road Improvement ($435,000)	**$ 314,421**

Notes Payable:

$6,695,000, 1998 refunding note payable due to Ingham County calling for total annual installments of $525,000 to $765,000 through 2012, interest at 5.13%	**$ 2,800,000**

Downtown Development Authority (Component Unit)

The long-term debt balance of the Downtown Development Authority consists of the following:

General Obligation Bonds

$990,000, 2003 general obligation bonds to finance Downtown Development Authority costs of constructing a building, due in annual installments of $60,000 to $85,000 through 2018, interest at 2.90% to 4.50%	$ 710,000
$2,050,000, 1997 general obligation serial and/or term bonds to finance Downtown Development Authority costs of constructing certain road, rail, water, sewer, and environmental improvements, due in annual installments of $75,000 to $375,000 starting in 2001 and going through 2015, interest at 5.00% to 5.10%	1,450,000
$2,325,000, 2001 general obligation bonds to finance Downtown Development Authority costs of constructing certain water and sewer improvements, due in annual installments of $155,000 to $220,000 through 2016, interest at 4.0% to 4.63%	1,470,000
$8,980,000 2008 DDA general obligation bonds, due in annual installments of $377,916 to $787,325 through 2024, interest at 3.0 % to 4.125%. The Township issued one bond issue for $9,980,000, of which $1,000,000 was for sanitary sewer and $8,980,000 was for downtown development (DDA component unit).	8,980,000
	$ 12,610,000

Notes Payable

$200,000 Holt Shopping Center, due in monthly installments of to $2,534 through July 2010, interest at a rate of 9.0%	**$ 47,398**

The following is a summary of changes in long-term debt during the year ended December 31, 2008:

	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,178,303	$ -	$ 445,792	$ 1,732,511	$ 478,290
Special assessment bonds	120,771	-	30,193	90,578	30,193
General assessment payable	182,259	-	12,150	170,109	12,151
Installment Purchase Agreement	400,088	-	33,254	366,834	33,333
Compensated absences	301,230	36,384	-	337,614	120,000
Total governmental	**$ 3,182,651**	**$ 36,384**	**$ 521,389**	**$ 2,697,646**	**$ 673,967**
Enterprise fund:					
General obligation bonds	$ 6,931,698	$ 1,000,000	$ 374,208	$ 7,557,490	$ 433,794
Revenue bonds	1,280,410	6,407,159	-	7,687,569	420,000
Special assessment bonds	435,229	-	120,808	314,421	104,807
Notes payable	3,405,000	-	605,000	2,800,000	640,000
Total business-type	**$12,052,337**	**$ 7,407,159**	**$1,100,016**	**$ 18,359,480**	**$ 1,598,601**
Component unit:					
General obligation bonds	$ 3,910,000	$ 8,980,000	$ 280,000	$ 12,610,000	$ 667,916
Notes payable	72,305	-	24,907	47,398	27,243
Compensated absences	25,399	-	9,521	15,878	6,000
Total component unit	**$ 4,007,704**	**$ 8,980,000**	**$ 314,428**	**$ 12,673,276**	**$ 701,159**

For the governmental activities, compensated absences are generally liquidated by the general fund.

The annual requirements to amortize all long-term debt outstanding, exclusive of compensated absences as of December 31, 2008, are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities		Component Unit	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	$ 553,967	$ 80,073	$ 1,598,601	$ 606,870	$ 695,159	$ 507,011
2010	595,632	63,512	1,668,940	548,384	711,067	481,341
2011	122,296	52,236	1,728,778	482,564	794,409	454,371
2012	94,600	47,775	1,604,480	418,793	881,403	422,599
2013	97,100	43,915	869,988	356,238	918,397	386,949
2014-2018	522,956	155,620	4,784,061	1,378,544	4,450,401	1,317,099
2019-2023	373,481	43,436	5,224,387	570,300	3,419,238	591,000
2024-2027	-	-	880,245	19,138	787,324	32,477
Total	**$ 2,360,032**	**$ 486,567**	**$ 18,359,480**	**$ 4,380,831**	**$ 12,657,398**	**$ 4,192,847**

Advance Refunding

In prior years, the Township defeased certain bonds by placing the proceeds of new bonds in irrevocable trusts for the purpose of generating resources for all future debt service payments on the refunded debt. As a result, the refunded bonds are considered to be defeased and the trust fund assets and related liabilities have been removed from the statement of net assets. At December, 31, 2008, $2,800,000 of bonds outstanding is considered defeased.

3-G. Segment Information – Enterprise Funds

The government issued bonds and notes payable to finance certain improvements to its sewer system. Because the Sewer Fund, which accounts entirely for the government's sewer activities is a segment and is reported as a major fund in the fund financial statements, segment disclosures herein are not required.

NOTE 4 – OTHER INFORMATION

4-A. Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2008, the government carried commercial insurance to cover all risks of losses. The Township has had no settled claims from these risks that exceeded its commercial coverage in any of the past three fiscal years.

4-B. Property Taxes

Property taxes become an enforceable lien on the property as of December 1. Taxes are levied on December 1 and are due in February of the following year. The Township bills and collects its own property taxes together with taxes for the County and other various school districts and the community college. All tax collections are accounted for in the tax collection fund, an agency fund. Township tax revenues are recognized in the fiscal year following the December 1 levy date. Property taxes levied for the ensuing year's revenue are included in taxes receivable and deferred until collected. Property tax receivables related to delinquent taxes are also deferred unless collected within 60 days of year-end.

The Township is permitted by the Charter Township Act of the State to levy taxes up to $5.00 per $1,000 of assessed valuation for general governmental services other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long--term debt. Additional taxes may be levied, upon approval of the voters, to a total levy of $10.00 per $1,000 of assessed valuation. The Township levied 4.3094 mills for general operations, .4846 mills for fire operations, and .5124 for Community Service Center debt requirements on the December 1, 2007, levy (recognized as revenue in 2008).

The Downtown Development and Brownfield Redevelopment Authorities, which are component units, also receive property tax revenue from the December 1 tax levy. These tax revenues are recognized in the fiscal year following the December 1 levy date.

4-C. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and potential adjustment by federal and state grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

4-D. Postemployment Benefits

In addition to benefits described in Notes 4-E and 4-F, the Township provides both health and life insurance benefits for retired employees meeting specific age and years of continued service requirements. The Township will provide 75% to 100% health insurance coverage comparable to that provided to active employees. The obligation of the Township will cease or decrease as comparable health insurance becomes available to the retiree through another employer or source (i.e., Medicare). The Township will provide 100% of life insurance.

Funding Policy and Annual OPEB Cost. For this plan, contribution requirements of the plan members and the Township are established and may be amended by union contract for bargaining employees and for non-bargaining employees by the Township Board . The Authority's annual other postemployment benefit (OPEB) cost (expense) for the plan is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The Township's annual OPEB cost for the current year and the related information for the plan are as follows:

Contribution rates:	
Authority – Actuarially determined	8.0%
Plan members	N/A
Annual required contribution	$ 334,060
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	334,060
Contributions made	334,060
Increase in net OPEB obligation	-
Net OPEB obligation – beginning of year	-
Net OPEB obligation – end of year	**$ -**

The Township's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended December 31, 2008, for the plan is as follows (this is first year for OPEB determination):

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/08	$334,060	100%	$ -

Funded Status and Funding Progress. The funded status of the plan as of December 31, 2008, was as follows:

Actuarial accrued liabilities (a)	$ 3,627,845
Actuarial value of plan assets (b)	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	**$ 3,627,845**
Funded ratio (b) / (a)	0%
Covered payroll (c)	$ 4,019,000
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll	([(a) – (b)] / (c)) 90.3%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liability for benefits.

Actuarial Methods and Assumptions. Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Authority and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial valuation date	3/31/08
Actuarial cost method	Entry Age
Amortization method	Level Percent of Payroll Open
Remaining amortization period	30 years
Asset valuation method	N/A
Actuarial assumptions:	
Investment rate of return	8.0%
Projected salary increases	N/A
Healthcare inflation rate	10% in 2009 Grading to 4.5% in 2017

4-E. Pension Plan

The Township provides pension benefits for all of its full-time employees through a defined contribution plan called the Defined Contribution Pension Plan for Governmental Employees. The Plan is administered by an outside party. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate upon completion of three months of service. The Township contributes an amount equal to 10% of the employee's base annual compensation.

The Township's contribution for each employee (and interest attributable to these contributions) are fully vested after two years service. Township contributions and attributable interest forfeited by employees who leave employment prior to full vesting are used to reduce the Township's current period contribution requirements.

Plan provisions and contribution requirement are established and may be amended by the Township Board.

The Township's total payroll in 2008 was $4,019,319. Contributions were calculated using the base salary amount of $3,121,190. The Township made the required 10% contribution totaling $312,119.

4-F. Deferred Compensation Plans

The Township offers two deferred compensation plans created in accordance with Internal Revenue Code Section 457; one designed for full-time employees, and the second available only to part-time employees. The plans permit employees to defer a portion of their salary until future years. For the plan covering part-time employees, the Township contributes 3% of gross pay to the plan on behalf of all participating employees. The Township made contributions to the plans totaling $5,769. The deferred compensation is only available to the employees upon retirement, termination, becoming permanently disabled, or death.

4-G. Limited Obligations Bonds – Economic Development Corporation

The Corporation acts as a liaison between companies seeking financial assistance and financial institutions in an effort to further the economic development of the Township. This purpose is accomplished by the Corporation entering into lease contracts with commercial enterprises. According to the terms of the lease contracts, the Corporation agrees to issue revenue bonds, the proceeds from which will be used to finance a project benefiting the commercial enterprise, and the commercial enterprise agrees to make lease payments equal to the bond principal and interest payments. When the bonds are paid in full, the ownership of the project is transferred to the commercial enterprise. The revenue bonds are payable solely from the net revenues derived from the project and the bonds are collateralized by a mortgage on the project and the lease contract. The Corporation does not currently hold title to any property and did not have any activity in 2008.

4-H. State Construction Code Disclosures

The Community Development Department reviews all planning, zoning and construction activities, issues building permits, and provides code enforcement and rental housing inspections and registrations. This activity had been reported as a separated activity in the General Fund through December 31, 2004. Effective January 1, 2005, this activity is reported in a separate Community Development Enterprise Fund.

* * * * *

GASB STATEMENT 45
REQUIRED SUPPLEMENTARY INFORMATION

GASB 45 REQUIRED SUPPLEMENTARY INFORMATION
Retiree Health Plan

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of of Covered Payroll
3/31/08	$ -	$ 3,627,845	0.0%	$ 3,627,845	$ 4,019,000	90.3%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contributed	Net OPEB Obligation (asset)
12/31/08	$ 334,060	$ 334,060	100.00%	$ -

COMBINING and INDIVIDUAL FUND FINANCIAL STATEMENTS and SCHEDULES

CHARTER TOWNSHIP OF DELHI
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Special Revenue	Debt Service	Totals
Assets			
Cash and cash equivalents	$ 439,130	$ 87,452	$ 526,582
Investments	101,454	-	101,454
Accounts receivable	71,415	-	71,415
Taxes receivable	-	445,150	445,150
Special assessments receivable	721,272	19,448	740,720
Prepaids	4,672	-	4,672
TOTAL ASSETS	$ 1,337,943	$ 552,050	$ 1,889,993
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	$ 82,016	$ -	$ 82,016
Accrued liabilities	9,102	-	9,102
Due to other funds	29,600	-	29,600
Deferred revenue	703,961	469,862	1,173,823
Total liabilities	824,679	469,862	1,294,541
Fund balances			
Reserved for prepaids	4,672	-	4,672
Unreserved, designated for debt service	407,773	-	407,773
Unreserved, undesignated	100,819	82,188	183,007
Total fund balances	513,264	82,188	595,452
TOTAL LIABILITIES, AND FUND BALANCES	$ 1,337,943	$ 552,050	$ 1,889,993

CHARTER TOWNSHIP OF DELHI
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Special Revenue	Debt Service	Totals
Revenue			
Taxes	$ -	$ 415,887	$ 415,887
Special assessments	26,937	7,234	34,171
Intergovernmental	85,030	-	85,030
Charges for services	146,870	-	146,870
Interest	16,149	3,274	19,423
Other	70,606	-	70,606
Total revenue	345,592	426,395	771,987
Expenditures			
Current:			
Recreation and cultural	706,826	-	706,826
Debt service:			
Principal	74,046	435,193	509,239
Interest	53,242	34,566	87,808
Infrastructure	3,362	-	3,362
Capital outlay	334,687	-	334,687
Total expenditures	1,172,163	469,759	1,641,922
Revenue under expenditures	(826,571)	(43,364)	(869,935)
Other financing sources (uses)			
Proceeds from sale of capital assets	2,000	-	2,000
Transfers in	595,388	-	595,388
Total other financing sources	597,388	-	597,388
Net changes in fund balances	(229,183)	(43,364)	(272,547)
Fund balances, beginning of year	742,447	125,552	867,999
Fund balances, end of year	$ 513,264	$ 82,188	$ 595,452

CHARTER TOWNSHIP OF DELHI
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Water Improvement	Parks and Recreation	Total
ASSETS			
Assets			
Cash and cash equivalents	$ 438,928	$ 202	$ 439,130
Investments	101,454	-	101,454
Accounts receivable	-	71,415	71,415
Special assessments receivable	721,272	-	721,272
Prepaids	-	4,672	4,672
TOTAL ASSETS	$ 1,261,654	$ 76,289	$ 1,337,943
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	$ 55,000	$ 27,016	$ 82,016
Accrued liabilities	-	9,102	9,102
Due to other funds	-	29,600	29,600
Deferred revenue	703,961	-	703,961
Total liabilities	758,961	65,718	824,679
Fund balances			
Reserved for prepaids	-	4,672	4,672
Unreserved, designated for debt service	407,773	-	407,773
Unreserved, undesignated (deficit)	94,920	5,899	100,819
Total fund balances	502,693	10,571	513,264
TOTAL LIABILITIES AND FUND BALANCES	$ 1,261,654	$ 76,289	$ 1,337,943

CHARTER TOWNSHIP OF DELHI
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Water Improvement	Parks and Recreation	Total
Revenue			
Special assessments	$ 26,937	$ -	$ 26,937
Charges for services	12,000	134,870	146,870
Interest	16,149	-	16,149
Intergovernmental	-	85,030	85,030
Other Revenue	4,669	65,937	70,606
Total revenue	59,755	285,837	345,592
Expenditures			
Current:			
Recreation and cultural	-	706,826	706,826
Debt service:			
Principal	40,792	33,254	74,046
Interest	39,785	13,457	53,242
Infrastructure	3,362	-	3,362
Capital outlay	205,000	129,687	334,687
Total expenditures	288,939	883,224	1,172,163
Revenue under expenditures	(229,184)	(597,387)	(826,571)
Other financing sources			
Proceeds from sale of capital assets	-	2,000	2,000
Transfers in	-	595,388	595,388
Total other financing sources	-	597,388	597,388
Net changes in fund balances	(229,184)	1	(229,183)
Fund balances, beginning of year	731,877	10,570	742,447
Fund balances, end of year	$ 502,693	$ 10,571	$ 513,264

CHARTER TOWNSHIP OF DELHI
Schedule of Revenue, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Water Improvement		
	Final Budget	Actual	Actual over (under) Final Budget
Revenue			
Special assessments	$ 26,900	$ 26,937	$ 37
Charges for services	11,500	12,000	500
Interest	16,000	16,149	149
Intergovernmental	-	-	-
Other revenue	4,600	4,669	69
Total revenue	59,000	59,755	755
Expenditures			
Current:			
Recreation and cultural	-	-	-
Debt service:			
Principal	40,800	40,792	(8)
Interest expense	39,790	39,785	(5)
Infrastructure	3,500	3,362	(138)
Capital outlay	205,000	205,000	-
Total expenditures	289,090	288,939	(151)
Revenue over (under) expenditures	(230,090)	(229,184)	906
Other financing sources			
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Total other financing sources	-	-	-
Net changes in fund balances	(230,090)	(229,184)	906
Fund balances, beginning of year	731,877	731,877	-
Fund balances, end of year	$ 501,787	$ 502,693	$ 906

Parks and Recreation		
Final Budget	Actual	Actual over (under) Final Budget
$ -	$ -	$ -
132,500	134,870	2,370
-	-	-
89,420	85,030	(4,390)
63,800	65,937	2,137
285,720	285,837	117
717,850	706,826	(11,024)
33,340	33,254	(86)
13,400	13,457	57
130,500	129,687	(813)
895,090	883,224	(11,866)
(609,370)	(597,387)	11,983
2,000	2,000	-
607,370	595,388	(11,982)
609,370	597,388	(11,982)
-	1	1
10,570	10,570	-
$ 10,570	$ 10,571	$ 1

CHARTER TOWNSHIP OF DELHI
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008

	Community Service Center	Pinetree Road	Total
ASSETS			
Assets			
Cash and cash equivalents	$ 34,816	$ 52,636	$ 87,452
Taxes receivable	445,150	-	445,150
Special assessments receivable	-	19,448	19,448
TOTAL ASSETS	$ 479,966	$ 72,084	$ 552,050
LIABILITIES AND FUND BALANCES			
Liabilities			
Deferred revenue	$ 457,649	$ 12,213	$ 469,862
Fund balances			
Unreserved, undesignated	22,317	59,871	82,188
TOTAL LIABILITIES AND FUND BALANCES	$ 479,966	$ 72,084	$ 552,050

CHARTER TOWNSHIP OF DELHI
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	Community Service Center	Pinetree Road	Total
Revenue			
Taxes	$ 415,887	$ -	$ 415,887
Special assessments	-	7,234	7,234
Interest	2,167	1,107	3,274
Total revenue	418,054	8,341	426,395
Expenditures			
Debt service:			
Principal	405,000	30,193	435,193
Interest and fiscal charges	28,542	6,024	34,566
Total expenditures	433,542	36,217	469,759
Net changes in fund balances	(15,488)	(27,876)	(43,364)
Fund balances, beginning of year	37,805	87,747	125,552
Fund balances, end of year	$ 22,317	$ 59,871	$ 82,188

CHARTER TOWNSHIP OF DELHI
Schedule of Revenue, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	Debt Service - Community Service Center		
	Final Budget	**Actual**	**Actual over (under) Final Budget**
Revenue			
Taxes	$ 415,110	$ 415,887	$ 777
Special assessments	-	-	-
Interest	2,300	2,167	(133)
Total revenue	417,410	418,054	644
Expenditures			
Debt service:			
Principal	405,000	405,000	-
Interest expense	28,560	28,542	(18)
Total expenditures	433,560	433,542	(18)
Net changes in fund balances	(16,150)	(15,488)	662
Fund balances, beginning of year	37,805	37,805	-
Fund balances, end of year	$ 21,655	$ 22,317	$ 662

Debt Service - Pinetree Road

Final Budget	Actual	Actual over (under) Final Budget
$ -	$ -	$ -
7,220	7,234	14
1,500	1,107	(393)
8,720	8,341	(379)
		-
30,200	30,193	(7)
6,040	6,024	(16)
36,240	36,217	(23)
(27,520)	(27,876)	(356)
87,747	87,747	-
$ 60,227	$ 59,871	$ (356)

CHARTER TOWNSHIP OF DELHI
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008

	Trust and Agency	Current Tax	Total
Assets			
Cash and cash equivalents	$ 386,747	$ 16,068,259	$ 16,455,006
Taxes receivable	351,178	15,833,408	16,184,586
Total assets	$ 737,925	$ 31,901,667	$ 32,639,592
Liabilities			
Due to other governments	$ -	$ 31,901,667	$ 31,901,667
Undistributed receipts	737,925	-	737,925
Total liabilities	$ 737,925	$ 31,901,667	$ 32,639,592

CHARTER TOWNSHIP OF DELHI

All Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
Trust and Agency				
Assets				
Cash and cash equivalents	$ 192,695	$ 2,568,535	$ 2,374,483	$ 386,747
Taxes receivable	333,542	203,023	185,387	351,178
	$ 526,237	$ 2,771,558	$ 2,559,870	$ 737,925
Liabilities				
Undistributed receipts	$ 526,237	$ 2,876,709	$ 2,665,021	$ 737,925
Current Tax				
Assets				
Cash and cash equivalents	$15,977,751	$39,737,769	$39,647,261	$ 16,068,259
Taxes receivable	15,324,905	42,405,489	41,896,986	15,833,408
	$31,302,656	$82,143,258	$81,544,247	$ 31,901,667
Liabilities				
Due to other governments	$31,302,656	$58,325,788	$57,726,777	$ 31,901,667
Totals				
Assets				
Cash and cash equivalents	$16,170,446	$42,306,304	$42,021,744	$ 16,455,006
Taxes receivable	15,658,447	42,608,512	42,082,373	16,184,586
	$31,828,893	$84,914,816	$84,104,117	$ 32,639,592
Liabilities				
Undistributed receipts	$ 526,237	$ 2,876,709	$ 2,665,021	$ 737,925
Due to other governments	31,302,657	58,325,788	57,726,777	31,901,667
	$31,828,894	$61,202,497	$60,391,798	$ 32,639,592

CHARTER TOWNSHIP OF DELHI
Statement of Net Assets / Governmental Funds Balance Sheet
Brownfield Redevelopment Authority Component Unit
December 31, 2008

	Special Revenue Fund	Adjustments	Statement of Net Assets
Assets			
Cash and cash equivalents	$ 7,606	$ -	$ 7,606
Taxes receivable	165,360	-	165,360
Total assets	$ 172,966	-	172,966
Liabilities			
Accounts payable	$ 660	-	660
Deferred/unearned revenue	165,348	-	165,348
Total liabilities	166,008	-	166,008
Fund balances			
Unreserved, undesignated	6,958	(6,958)	-
Total liabilities and fund balances	$ 172,966		
Net assets			
Unrestricted		6,958	6,958
Total net assets		$ 6,958	$ 6,958

CHARTER TOWNSHIP OF DELHI
Statement of Activities / Governmental Funds Revenue, Expenditures, and Changes in Fund Balances
Brownfield Redevelopment Authority Component Unit
For the Year Ended December 31, 2008

	Special Revenue Fund	Adjustments	Statement of Activities
Revenue			
Property taxes	$ 196,890	$ -	$ 196,890
Interest	208	-	208
Total revenue	197,098	-	197,098
Expenditures/Expenses			
General government	194,956	-	194,956
Total expenditures/expenses	194,956	-	194,956
Change in fund balances / net assets	2,142	-	2,142
Fund balances / net assets, beginning of year	4,816	-	4,816
Fund balances / net assets, end of year	$ 6,958	$ -	$ 6,958

CHARTER TOWNSHIP OF DELHI
Statement of Net Assets / Governmental Funds Balance Sheet
Downtown Development Authority Component Unit
December 31, 2008

		Governmental		
	Downtown Development Authority	**Project 9 Infrastructure Debt Service**	**College Water/Sewer Debt Service**	**2008 Bond Debt Retirement**
Assets				
Cash and cash equivalents	$ 47,502	$ -	$ -	$ -
Investments	3,401,681	-	-	-
Taxes receivable	3,310,483	-	-	-
Other receivables	17,716	-	138	-
Prepaid items	12,104	-	-	-
Capital assets not being depreciated	-	-	-	-
Capital assets being depreciated, net	-	-	-	-
Total assets	$ 6,789,486	$ -	$ 138	$ -
Liabilities				
Accounts payable	$ 1,437,387	$ -	$ 138	$ -
Accrued liabilities	5,238	-	-	-
Interest payable	-	-	-	-
Due to other governments	743,396	-	-	-
Due to primary government	178,764	-	-	-
Deferred revenue	2,633,744	-	-	-
Undistributed receipts	410,590	-	-	-
Long-term liabilities:				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	5,409,119	-	138	-
Fund balances				
Reserved for prepaid items	12,104	-	-	-
Unreserved, undesignated	1,368,263	-	-	
Total fund balances	1,380,367	-	-	
Total liabilities and fund balances	$ 6,789,486	$ -	$ 138	
Net assets				
Invested in capital assets, net of related debt				
Unrestricted				
Total net assets				

Total	Adjustments	Statement of Net Assets
$ 47,502	$ -	$ 47,502
3,401,681	-	3,401,681
3,310,483	-	3,310,483
17,854	-	17,854
12,104	-	12,104
-	14,912,611	14,912,611
-	4,279,381	4,279,381
$ 6,789,624	19,191,992	25,981,616
$ 1,437,525	-	1,437,525
5,238	-	5,238
-	79,458	79,458
743,396	-	743,396
178,764	-	178,764
2,633,744	-	2,633,744
410,590	-	410,590
-	701,159	701,159
-	11,972,117	11,972,117
5,409,257	12,752,734	18,161,991
12,104	(12,104)	-
1,368,263	(1,368,263)	-
1,380,367	(1,380,367)	-
$ 6,789,624		
	6,534,594	6,534,594
	1,285,031	1,285,031
	$ 7,819,625	$ 7,819,625

CHARTER TOWNSHIP OF DELHI
Statement of Activities / Governmental Funds Revenue, Expenditures, and Changes in Fund Balances
Downtown Development Authority Component Unit
For the Year Ended December 31, 2008

	Governmental			
	Downtown Development Authority	**Project 9 Infrastructure Debt Service**	**College Water/Sewer Debt Service**	**2008 Bond Debt Retirement**
Revenues				
Property taxes	$ 3,401,772	$ -	$ -	$ -
Charges for services	30,311	-	-	-
Interest and rentals	239,133	7	288	-
Total program revenues	3,671,216	7	288	-
Expenditures/expenses				
General government	3,986,582	-	-	-
Debt service:				
Principal	84,907	75,000	145,000	-
Interest	35,132	75,425	67,334	107,415
Capital outlay	11,367,077	-	-	-
Total expenditures/ expenses	15,473,698	150,425	212,334	107,415
Revenue over (under) expenditures	(11,802,482)	(150,418)	(212,046)	(107,415)
Other financing sources (uses)				
Transfers in	-	149,903	191,391	107,415
Proceeds from bond issuance	8,980,000	-	-	-
Premium on bond issuance	15,149	-	-	-
Transfers out	(448,709)	-	-	-
Total other financing sources (uses)	8,546,440	149,903	191,391	107,415
Change in fund balances/net assets	(3,256,042)	(515)	(20,655)	-
Fund balances / net assets, beginning of year	4,636,409	515	20,655	-
Fund balances / net assets, end of year	$ 1,380,367	$ -	$ -	$ -

Total	Adjustments	Statement of Activities
$ 3,401,772	$ -	$ 3,401,772
30,311	-	30,311
239,428	-	239,428
3,671,511	-	3,671,511
3,986,582	(875,135)	3,111,447
304,907	(304,907)	-
285,306	40,744	326,050
11,367,077	(11,367,077)	-
15,943,872	(12,506,375)	3,437,497
(12,272,361)	12,506,375	234,014
448,709	(448,709)	-
8,980,000	(8,980,000)	-
15,149	(15,149)	-
(448,709)	448,709	-
8,995,149	(8,995,149)	-
(3,277,212)	3,511,226	234,014
4,657,579	2,928,032	7,585,611
$ 1,380,367	$ 6,439,258	$ 7,819,625

STATISTICAL SECTION

Schedule 1
Unaudited

Delhi Charter Township
Net Assets By Component
Last Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended					
	2003	2004	2005	2006	2007	2008
Governmental activities						
Invested in capital assets, net of related debt	$ 4,097,858	$ 2,747,773	$ 2,904,787	$ 4,180,266	$ 4,298,842	$ 5,141,128
Restricted	934,921	1,340,368	1,676,748	1,586,782	1,845,176	82,188
Unrestricted	4,626,633	4,428,042	4,136,777	3,404,342	3,388,481	4,039,122
Total governmental activities net assets	$ 9,659,412	$ 8,516,183	$ 8,718,312	$ 9,171,390	$ 9,532,499	$ 9,262,438
Business-type activities						
Invested in capital assets, net of related debt	$ 22,554,025	$ 27,311,338	$ 30,568,426	$ 30,873,207	$ 32,052,918	$ 33,175,333
Restricted	2,341,490	3,440,595	3,275,154	3,244,209	3,439,345	2,618,428
Unrestricted	8,498,052	4,750,275	3,865,016	4,322,440	3,376,243	2,799,900
Total business-type activities net assets	$ 33,393,567	$ 35,502,208	$ 37,708,596	38,439,856	38,868,506	38,593,661
Primary government						
Invested in capital assets, net of related debt	$ 26,651,883	$ 30,059,111	$ 33,473,213	$ 35,053,473	$ 36,351,760	$ 38,316,461
Restricted	3,276,411	4,780,963	4,951,902	4,830,991	5,284,521	2,700,616
Unrestricted	13,124,685	9,178,317	8,001,793	7,726,782	6,764,724	6,839,022
Total primary government net assets	$ 43,052,979	$ 44,018,391	$ 46,426,908	$ 47,611,246	$ 48,401,005	$ 47,856,099

GASB 34 was adopted in 2003. Data for this schedule is unavailable in years preceding 2003.

Schedule 2
Unaudited

Delhi Charter Township
Changes in Net Assets
Last Six Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year Ended					
	2003	2004	2005	2006	2007	2008
Expenses						
Governmental activities:						
Legislative	$ -	$ 53,147	$ 52,334	$ 52,332	$ 61,598	$ 83,758
General governmental	2,348,086	1,975,126	1,834,790	1,932,514	2,248,507	2,243,486
Public Safety	3,796,061	3,743,943	3,629,755	3,890,919	4,083,262	4,348,348
Public Works	905,791	-	-	-	467,234	797,885
Engineering	-	151,759	70,538	-	-	
Community development	-	341,779	-	-	-	
Recreation & cultural	614,243	670,705	741,668	770,980	823,026	846,039
Infrastructure	-	415,552	350,107	488,254	-	
Other governmental activities	-	218,691	209,611	237,858	16,410	
Interest on long-term debt	219,529	171,866	139,856	115,218	103,955	91,009
Total governmental activities	7,883,710	7,742,568	7,028,659	7,488,075	7,803,992	8,410,525
Business-type activities:						
Sewer	4,444,272	5,124,559	5,304,487	5,423,789	5,493,927	5,700,904
Community Development	-	-	545,424	599,503	698,192	686,645
Total business-type activities	4,444,272	5,124,559	5,849,911	6,023,292	6,192,119	6,387,549
Total primary government expenses	$ 12,327,982	$ 12,867,127	$ 12,878,570	$ 13,511,367	$ 13,996,111	$ 14,798,074
Program revenues						
Charges for services:						
General government	377,398	596,127	617,892	711,788	813,504	892,589
Public safety	580,478	945,328	504,341	546,463	590,840	677,948
Public works	635,989	-	-	-	-	
Community development	-	29,880	-	-	-	
Recreation and cultural	109,214	108,695	127,318	115,240	152,570	134,870
Operating grants and contributions	59,833	506,673	459,807	608,514	217,929	155,846
Capital grants and contributions	-	306,076	(3,396)	114,693	258,803	421,038
Total governmental activities program revenues	1,762,912	2,492,779	1,705,962	2,096,698	2,033,646	2,282,291

Continued

	Fiscal Year Ended					
	2003	2004	2005	2006	2007	2008

Business-type activities:						
Charges for services:						
Sewer	5,335,388	5,401,343	5,678,173	5,404,117	5,010,784	4,802,468
Community development	-	-	601,664	460,926	412,815	280,151
Operating grants and contributions	-	161,079	250,731	388,458	493,867	389,390
Capital grants and contributions	253,957	901,587	1,550,284	253,243	322,539	401,403
Total business-type activities program revenues	5,589,345	6,464,009	8,080,852	6,506,744	6,240,005	5,873,412
Total primary government program revenues	$ 7,352,257	$ 8,956,788	$ 9,786,814	$ 8,603,442	$ 8,273,651	$ 8,155,703
Net (Expense)/Revenue						
Governmental activities	(6,120,798)	(5,249,789)	(5,322,697)	(5,391,377)	(5,770,346)	(6,128,234)
Business-type activities	1,145,073	1,339,450	2,230,941	483,452	47,886	(514,137)
Total primary government net expense	$ (4,975,725)	$ (3,910,339)	$ (3,091,756)	$ (4,907,925)	$ (5,722,460)	$ (6,642,371)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Property taxes	3,034,627	2,837,256	3,083,557	3,325,504	3,482,728	3,631,229
State shared revenues	1,956,061	1,846,592	1,845,018	1,798,179	1,765,856	1,762,721
Grants and contributions not restricted to specific programs	546,427	564,271	313,785	311,693	536,536	545,943
Unrestricted investment earnings	100,474	114,606	147,015	273,927	306,428	179,694
Gain (loss) on sale of capital assets	6,160	331,980	110,928	10,945	162,393	(26,128)
Intra-entity transfer	383,529	-	-	(5,017)	(122,486)	(235,286)
Transfers	443,172	-	-	-	-	-
Total governmental activities	6,470,450	5,694,705	5,500,303	5,715,231	6,131,455	5,858,173
Business-type activities:						
Investment earnings	198,152	-	-	-	-	
Other	261,823	-	-	-	-	
Intra-entity transfer	-	-	-	5,017	122,486	235,286
Transfers	(443,172)	-	-	-	-	
Grants and contributions not restricted to specific programs	-	-	-	242,789	258,278	4,006
Total business-type activities	16,803	-	-	247,806	380,764	239,292
Total primary government	$ 6,487,253	$ 5,694,705	$ 5,500,303	$ 5,963,037	$ 6,512,219	$ 6,097,465
Change in Net Assets						
Governmental activities	349,652	444,916	177,606	323,854	361,109	(270,061)
Business-type activities	1,161,876	1,339,450	2,230,941	731,258	428,650	(274,845)
Total primary government	$ 1,511,528	$ 1,784,366	$ 2,408,547	$ 1,055,112	$ 789,759	$ (544,906)

Engineering and infrastructure expenses were split out from Public Works expenses beginning in 2004.

The Community Development activity became an enterprise fund in 2005.

GASB 34 was adopted in 2003. Data for this schedule is unavailable in years preceding 2003.

Schedule 3
Unaudited

DELHI CHARTER TOWNSHIP
FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	1999	2000	2001	2002	2003*	2004**	2005	2006	2007	2008
General Fund										
Reserved	$ 712,005	$ 900,683	$ 691,957	$ 672,013	$ 665,254	$ 22,249	$ 17,181	$ 16,879	$ 131,422	$ 43,263
Unreserved	2,302,862	2,375,616	2,985,265	3,227,804	3,336,559	3,594,274	3,478,017	2,810,035	2,757,433	2,542,428
Total general fund	$ 3,014,867	$ 3,276,299	$ 3,677,222	$ 3,899,817	$ 4,001,813	$ 3,616,523	$ 3,495,198	$ 2,826,914	$ 2,888,855	$ 2,585,691
All other Governmental Funds										
Reserved	1,081,456	888,400	1,686,589	777,346	391,894	2,702	2,322	1,697	26,276	4,672
Unreserved, report in:										
Special revenue funds	194,770	297,972	562,649	937,156	1,322,000	620,877	1,047,526	1,423,826	1,693,348	981,313
Capital projects funds										
Debt service funds	-	-	-	-	-	716,789	626,900	161,259	125,552	82,187
Total all other governmental funds	$ 1,276,226	$ 1,186,372	$ 2,249,238	$ 1,714,502	$ 1,713,894	$ 1,340,368	$ 1,676,748	$ 1,586,782	$ 1,845,176	$ 1,068,172

* The Township implemented GASB Statement No. 34 in 2003. This resulted in an increase to the December 31, 2002 fund balance by $282,719.
** Beginning fund balance was decreased by $46,084 due to a restatement.

Schedule 4
Unaudited

DELHI CHARTER TOWNSHIP
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	12/31/1999	12/31/2000	12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	12/31/2006	12/31/2007	12/31/2008
Revenues										
Taxes	$ 2,313,957	$ 2,476,857	$ 2,629,030	$ 2,795,846	$ 2,949,759	$ 2,837,256	$ 3,083,557	$ 3,325,504	$ 3,482,728	$ 3,631,229
Special assessments	167,931	243,690	131,084	161,804	99,388	332,282	283,497	302,707	309,267	413,635
Intergovernmental	3,131,950	4,446,262	2,393,690	2,399,756	2,009,211	2,233,400	1,948,687	1,896,685	2,054,131	2,034,967
Licenses and permits	383,024	380,096	393,015	470,019	635,989	470,630	16,262	17,215	16,969	15,965
Charges for services	700,629	775,989	867,014	939,730	1,021,182	1,209,400	1,233,289	1,387,884	1,612,695	1,656,817
Interest	314,093	388,208	319,561	221,106	85,582	123,919	196,732	354,870	395,285	227,839
Other	668,192	751,089	862,601	883,143	996,282	933,347	876,789	880,588	651,883	771,323
Total revenues	7,679,776	9,462,191	7,595,995	7,871,404	7,797,393	8,140,234	7,638,813	8,165,453	8,522,958	8,751,775
Expenditures										
Legislative	-	-	-	-	-	53,147	52,334	52,332	61,598	83,758
General government	1,370,781	1,459,692	1,611,891	1,754,695	1,837,345	2,036,617	1,907,548	2,046,388	2,083,561	2,073,343
Public safety	2,552,033	2,767,745	3,078,197	3,385,031	3,626,658	3,521,507	3,479,152	3,679,179	3,881,356	4,102,659
Engineering	-	134,497	141,279	146,671	130,891	141,751	60,529	-	-	-
Infrastructure	396,596	577,480	589,082	608,129	763,795	415,552	350,107	488,254	467,234	787,877
Community development	-	-	-	-	-	339,990	-	-	-	-
Recreation and cultural	395,447	422,114	488,186	504,547	546,032	615,878	622,949	630,761	694,297	706,826
Other	310,436	128,738	113,293	164,696	205,754	218,691	209,611	230,413	204,589	333,332
Debt service										
Principal	454,810	371,889	3,236,793	472,510	358,486	406,210	498,208	500,462	504,763	521,389
Interest	385,260	414,270	378,132	472,251	223,270	187,401	134,391	113,902	100,592	87,808
Capital outlay	3,249,101	5,442,424	2,523,716	2,748,868	619,059	1,690,847	219,857	1,201,701	255,292	902,863
Total expenditures	9,114,464	11,718,849	12,160,569	10,257,398	8,311,290	9,627,591	7,534,686	8,943,392	8,253,282	9,599,855
Excess of revenues over (under) expenditures	(1,434,688)	(2,256,658)	(4,564,574)	(2,385,994)	(513,897)	(1,487,357)	104,127	(777,939)	269,676	(848,080)
Other Financing Sources (Uses)										
Proceeds from long-term debt	1,328,000	-	2,325,000	1,032,300	-	500,000	-	-	-	-
Issuance of refunding debt	-	-	-	-	-	2,365,000	-	-	-	
Payment to refunded bond escrow agent	-	-	-	-	-	(2,353,080)	-	-	-	
Proceeds from sale of capital assets	20,901	12,410	60,000	31,332	8,178	250,476	110,928	24,710	173,145	3,200
Bond premium	-	-	-	-	-	12,229	-	-	-	
Inter-entity transfers in	-	-	-	-	383,529	-	-	-	-	
Transfers in	794,952	3,198,173	4,429,295	1,754,368	504,540	604,397	621,903	794,517	592,477	595,388
Transfers out	(413,275)	(782,347)	(785,932)	(744,147)	(504,540)	(604,397)	(621,903)	(799,534)	(714,963)	(830,674)
Total other financing sources (uses)	1,730,578	2,428,236	6,028,363	2,073,853	391,707	774,625	110,928	19,693	50,659	(232,086)
Net change in fund balances	$ 295,890	$ 171,578	$ 1,463,789	$ (312,141)	$ (122,190)	$ (712,732)	$ 215,055	$ (758,246)	$ 320,335	$ (1,080,166)
Debt service as a percentage of noncapital expenditures	14.3%	12.5%	37.5%	12.6%	7.6%	7.5%	8.6%	7.9%	7.6%	7.0%

Schedule 5
Unaudited

DELHI CHARTER TOWNSHIP
ASSESSED VALUE AND
TAXABLE VALUE OF PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31	Agricultural Property	Commercial Property	Industrial Property	Residential Property	Developmental Property	Personal Property	Total Taxable Value	Total Direct Tax Rate	Assessed Value	Taxable Value as a Percentage of Assessed Value
1999	$ 2,498,491	$ 61,889,050	$ 7,055,162	$ 320,676,112	$ 1,226,560	$ 36,685,100	$ 430,030,475	$ 6	$ 474,657,400	90.60%
2000	2,515,880	70,190,970	7,205,183	341,511,884	1,299,203	33,378,600	456,101,720	5.6629	505,140,500	90.29%
2001	1,967,143	76,790,522	7,522,536	375,826,884	1,437,989	37,343,115	500,888,189	5.6565	548,498,450	91.32%
2002	2,025,784	85,854,626	8,132,215	409,937,566	-	38,441,912	544,392,103	5.5880	609,018,900	89.39%
2003	2,318,418	86,532,326	13,766,815	442,823,750	-	40,306,800	585,748,109	5.5253	678,378,800	86.35%
2004	2,331,465	99,636,533	14,109,294	481,682,386	-	40,517,100	638,276,778	5.3370	740,946,400	86.14%
2005	2,590,787	111,556,779	15,460,638	525,702,625	-	45,210,400	700,521,229	5.3262	811,331,950	86.34%
2006	2,218,367	114,964,632	15,051,118	572,239,358	-	46,827,750	751,301,225	5.3282	867,761,750	86.58%
2007	2,468,072	121,108,641	14,121,340	606,104,452	-	46,577,255	790,379,760	5.3064	890,124,785	88.79%
2008	2,514,938	126,663,528	16,032,179	615,416,841	-	52,132,300	812,759,786	5.3455	903,051,000	90.00%

Source: Township Assessing Department

Schedule 6
Unaudited

DELHI CHARTER TOWNSHIP
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(PER $1,000 OF ASSESSED VALUATION)

	Delhi Charter Township				Overlapping Rates							
					Ingham	Ingham	Lansing	State	Holt School District			Total
Fiscal Year Ended December 31	Operating Millage	Fire Equip & Training Millage	Debt Service Millage	Total Township Millage	County Operating Millage	ntermediate School Millage	Community College Millage	Education Tax	Operating Millage	Debt Service Millage	Total School Millage	Direct & Overlapping Rates
1999	4.5391	0.4933	0.7242	5.7566	10.1438	6.1615	2.9220	6.0000	0.0000	7.0000	7.0000	37.9839
2000	4.5041	0.4895	0.6693	5.6629	10.4177	6.1354	2.9106	6.0000	0.0000	10.0000	10.0000	41.1266
2001	4.4698	0.4857	0.7010	5.6565	10.4348	6.1042	3.8926	6.0000	0.0000	10.0000	10.0000	42.0881
2002	4.4456	0.4830	0.6594	5.5880	11.6815	6.0738	3.8733	6.0000	0.0000	10.0000	10.0000	43.2166
2003	4.3940	0.4942	0.6371	5.5253	12.2489	6.0553	3.8544	5.0000	0.0000	10.0000	10.0000	42.6839
2004	4.3403	0.4881	0.5086	5.3370	12.2038	6.0291	3.8375	6.0000	0.0000	10.0000	10.0000	43.4074
2005	4.3094	0.4846	0.5322	5.3262	12.2566	5.9911	3.8112	6.0000	0.0000	10.0000	10.0000	43.3851
2006	4.3094	0.4846	0.5342	5.3282	13.1731	5.9881	3.8072	6.0000	0.0000	10.0000	10.0000	44.2966
2007	4.3094	0.4846	0.5124	5.3064	13.1538	5.9881	3.8072	6.0000	0.0000	10.0000	10.0000	44.2555
2008	4.3094	0.4846	0.5515	5.3455	14.1009	5.9881	3.8072	6.0000	0.0000	10.0000	10.0000	45.2417

Non-homestead school operating millage

1999	17.9298
2000	17.7791
2001	17.6724
2002	17.6724
2003	17.4674
2004	17.3171
2005	17.3171
2006	17.3171
2007	17.3171
2008	17.3171

Source: Township Assessing Department

Schedule 7
Unaudited

DELHI CHARTER TOWNSHIP
TOP TEN PRINCIPAL
TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO

	2008			1999		
Taxpayer	Taxable Value	Rank	Percentage of Total Twp Taxable Value	Taxable Value	Rank	Percentage of Total Twp Taxable Value
RSDC of Michigan, LLC	$ 27,206,000	1	3.2%	$ 9,847,650	1	2.3%
Consumers Energy	10,693,404	2	1.3%			
Tailor Steel America, LLC	8,989,700	3	1.1%			
Woodland Lakes Investment Group	7,298,654	4	0.9%			
DTN Enterprises LLC	5,535,960	5	0.7%			
Dart Container Corp of MI	5,014,782	6	0.6%	3,466,678	4	0.8%
Bondarenko Ltd LLC	4,281,233	7	0.5%	2,089,700	6	0.5%
Stealth Medical Technologies LLC	4,248,800	8	0.5%			
Parker Hannifin Corp	3,520,850	9	0.4%	4,162,008	3	1.0%
Theroux Development Co	3,488,349	10	0.4%	2,628,545	5	0.6%
Media One				4,179,500	2	1.0%
Delhi Village Ltd				1,980,965	7	0.5%
Cedar Park Shopping Center				1,971,982	8	0.5%
Huntley Villa I & II				1,962,200	9	0.5%
Moran Foods				1,884,492	10	0.4%

Source: Township Assessing Department

Schedule 8
Unaudited

DELHI CHARTER TOWNSHIP
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected with the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	$ 2,386,263	$ 2,379,593	99.7%	$ 13,578	$ 2,393,171	100.3%
2000	2,471,213	2,464,583	99.7%	24,338	2,488,921	100.7%
2001	2,578,062	2,567,827	99.6%	111,904	2,679,731	103.9%
2002	2,830,963	2,803,073	99.0%	64,402	2,867,475	101.3%
2003	3,039,438	3,031,870	99.8%	34,801	3,066,671	100.9%
2004	3,360,749	3,337,169	99.3%	51,127	3,388,296	100.8%
2005	3,539,253	3,528,780	99.7%	66,269	3,595,049	101.6%
2006	3,843,446	3,841,629	100.0%	51,976	3,893,605	101.3%
2007	4,308,253	4,293,608	99.7%	34,651	4,328,259	100.5%
2008	4,436,174	4,411,320	99.4%	40,273	4,451,593	100.3%

Ingham County reimburses the Township for all delinquent real property tax.
Delinquent personal property tax, interest, and penalty is collected in subsequent years.

Schedule 9
Unaudited

DELHI CHARTER TOWNSHIP
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities						Business-type Activities						
Fiscal Year	General Obligation Bonds	Special Assessment Bonds	General Assessment Payable	Note Payable	Capital Lease	Installment Purchase Agreement	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	Loans Payable	Total Primary Government	Per Capita*
1999	$ 3,350,000	$ 840,587	$ -	$ 35,000	$ 97,260	$ -	$ 885,000	$ 2,240,613	$ 5,000	$ 8,489,303		$ 15,942,763	$ 717
2000	3,190,000	727,676	-	-	33,282	-	805,000	1,993,324	-	7,904,857		14,654,139	649
2001	3,005,000	620,165	-	-	-	-	750,000	1,751,835	-	7,548,173		13,675,173	596
2002	3,832,300	507,654	-	-	-	-	5,857,700	1,510,346	-	6,617,345		18,325,345	785
2003	3,572,325	409,143	378,823	-	-	-	8,172,675	1,268,857	-	5,932,374		19,734,197	831
2004	3,339,025	317,750	357,306	-	-	500,000	7,940,975	1,031,250	-	5,248,259		18,734,565	777
2005	2,984,060	229,357	335,789	-	-	466,667	7,620,940	793,643	-	4,535,000		16,965,456	692
2006	2,597,430	160,964	194,410	-	-	433,379	7,287,570	596,036	-	3,985,000		15,254,789	612
2007	2,178,303	120,771	182,265			400,088	6,931,697	435,229		3,405,000	1,280,410	14,933,763	599
2008	1,732,511	90,578	170,108	-	-	366,834	7,557,490	314,422		2,800,000	7,687,569	20,719,512	832

* Based on population estimates.

Schedule 10
Unaudited

DELHI CHARTER TOWNSHIP
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Percentage of Taxable Value[1] of Property	Per Capita[2]
1999	3,350,000	0.78%	150.69
2000	3,190,000	0.70%	141.34
2001	3,005,000	0.60%	130.89
2002	3,832,300	0.70%	164.15
2003	3,572,325	0.61%	150.50
2004	3,339,025	0.52%	138.41
2005	2,984,060	0.43%	121.73
2006	2,597,430	0.35%	104.24
2007	2,178,303	0.28%	87.42
2008	1,732,511	0.21%	69.53

Note: Details regarding the township's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Assessed Value and Taxable Value of Property for property value data.
[2] See the Schedule of Demographic and Economic Statistics for population data.

Schedule 11
Unaudited

DELHI CHARTER TOWNSHIP
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2008

Jurisdiction	Net General Bonded Debt Outstanding	Percent Applicable to Delhi	Amount Applicable to Delhi
Holt School District	$ 101,061,231	84.76%	$ 85,659,499
Mason School District	26,365,000	10.41%	2,744,597
Lansing School District	66,065,000	0.04%	26,426
Eaton Rapids School District	47,187,780	1.43%	674,785
Ingham County	29,162,336	10.18%	2,968,726
Eaton Intermediate School District	1,635,000	0.27%	4,415
Lansing Community College	67,995,000	7.07%	4,807,247
Subtotal, overlapping debt			96,885,695
Delhi Charter Township direct debt	20,719,513	100.00%	20,719,513
Total direct and overlapping debt			$ 117,605,208

Source: Municipal Advisory Council of Michigan

Schedule 12
Unaudited

DELHI CHARTER TOWNSHIP
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	$ 47,465,740	$ 50,514,050	$ 54,849,845	$ 69,001,890	$ 67,837,880	$ 74,094,640	$ 81,133,195	$ 86,776,175	$ 89,012,479	$ 90,305,100
Total net debt applicable to limit	18,332,260	19,638,292	17,770,614	22,340,962	23,948,262	22,510,710	20,498,349	18,772,870	18,360,068	32,971,911
Legal debt margin	29,133,480	30,875,758	37,079,231	46,660,928	43,889,618	51,583,930	60,634,846	68,003,305	70,652,411	57,333,189
Total net debt application to the limit as a percentage of debt limit	38.62%	38.88%	32.40%	32.38%	35.30%	30.38%	25.27%	21.63%	20.63%	36.51%

Legal Debt Margin Calculation for Fiscal Year 2008

2008 State Equalized Valuation (SEV)		903,051,000
		x 10%
Legal Debt Limit (10% of SEV)		90,305,100
Direct General Obligation Debt	33,376,911	
Less:		
Special Assessment Bonds	405,000	
Net Direct Debt		32,971,911
Debt Limit Margin		$ 57,333,189

Schedule 13
Unaudited

DELHI CHARTER TOWNSHIP
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (estimated)	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate [1]
1998	21,893	n/a	n/a	n/a	5,335	3.3%
1999	22,231	n/a	n/a	n/a	5,328	2.7%
2000	22,569	538,158	23,845	35.9	5,329	2.6%
2001	22,958	n/a	n/a	n/a	5,308	3.6%
2002	23,347	n/a	n/a	n/a	5,507	4.2%
2003	23,736	n/a	n/a	n/a	5,705	5.0%
2004	24,125	n/a	n/a	n/a	5,866	6.4%
2005	24,514	n/a	n/a	n/a	5,947	6.2%
2006	24,917	n/a	n/a	n/a	6,005	6.4%
2007	24,917	n/a	n/a	n/a	5,998	6.0%
2008	24,917	n/a	n/a	n/a	5,973	7.3%

[1] Unemployment rate in Ingham County.
Source: Michigan Employment Security Commission, 2000 U.S. Census
Holt Public Schools
State of Michigan: Department of Energy, Labor, and Economic Growth

Schedule 14
Unaudited

DELHI CHARTER TOWNSHIP
PRINCIPAL EMPLOYER
CURRENT YEAR AND TEN YEARS AGO

	2008			1999		
Employer	Approx No. Employed	Rank	Percentage of Total Township Employment	Approx No. Employed	Rank	Percentage of Total Township Employment
Holt Public Schools	850	1	n/a	596	1	n/a
Dakkota Integrated Interiors	537	2	n/a			
Granger Construction	170	3	n/a			
Orchid Orthopedic Solutions	153	4	n/a	75	6	n/a
Delhi Charter Township	134	5	n/a			
Shiffer Mason Contractors	125	6	n/a			
Martin Luther Holt Home	108	7	n/a			
Kroger	100	8	n/a			
Parker-Hannifin Corporation	90	9	n/a			
Davenport Masonry	65	10	n/a			
RSDC of Michigan, LLC				272	2	n/a
Spartan International				200	3	n/a
McLean Screen Print Inc				110	4	n/a
Molded Plastic Industries				100	5	n/a
Grable & Sons Metal Products				45	7	n/a
Palmer Engineering				40	8	n/a
Holt Products Company Inc.				30	9	n/a
Pageant Homes, Inc				30	10	n/a

Source: Michigan Manufacturers Directory, phone calls
Total Township employment is unavailable.

Schedule 15
Unaudited

DELHI CHARTER TOWNSHIP
FULL-TIME EQUIVALENT TOWNSHIP GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General government	16.75	17.25	18.00	19.00	20.50	20.50	20.63	20.10	19.94	19.32
Public Safety										
Police										
Officers	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
Civilians	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Fire										
Firefighters and officers	13.00	14.70	16.40	18.60	17.30	17.20	17.41	17.66	17.66	18.31
Civilians	1.50	1.50	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.80
Public Works	20.50	20.50	23.50	23.50	24.50	25.50	27.25	28.84	29.60	26.60
Engineering	2.00	2.00	2.00	2.00	1.50	1.50	-	-	-	-
Community Development	6.00	5.50	6.00	6.00	6.00	6.00	7.00	7.50	7.50	7.85
Recreation and Culture	5.00	5.00	5.00	5.00	5.00	5.50	5.00	5.50	5.80	5.80
Total	87.25	88.95	95.40	98.60	98.80	100.20	101.29	103.60	104.50	102.18

Source: Townships Budget Documents and Human Resources

Schedule 16
Unaudited

DELHI CHARTER TOWNSHIP
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function										
Fire										
Number of Calls	1,408	1,676	1,750	1,742	1,850	1,818	2,063	2,065	2,122	2,287
Inspections	40	785	925	900	1,178	957	1,188	1,046	1,004	1,128
Burning/Recreational Permits	1,138	1,306	1,329	1,472	1,331	1,964	1,901	1,367	956	1,019
Police										
Number of Traffic Accidents	724	791	747	955	890	779	872	736	928	842
Number of Written Complaints	4,484	5,492	5,530	4,878	4,673	4,644	4,525	4,459	4,729	4,621
Number of Miles Driven	137,627	8,834	137,844	105,366	198,475	174,376	163,754	193,006	153,892	150,075
Vehicle Stops	6,038	4,855	6,744	8,048	8,013	7,011	5,609	5,429	7,849	8,041
Accounting										
Number of W-2's processed	339	404	406	447	369	345	293	356	314	362
Number of payroll checks processed	n/a	n/a	n/a	n/a	n/a	2,933	2,456	2,614	2,346	2,353
Number of purchase orders processed	n/a	n/a	n/a	n/a	n/a	1,314	1,061	873	795	734
Number of accounts payable checks processed	2,743	2,975	3,312	3,159	2,992	3,571	2,753	2,830	2,881	2,767
Assessing										
Number of Field Inspections	n/a	n/a	206	403	1,438	2,226	1,242	2,485	899	1,381
Clerk's Office										
Number of FOIA requests	n/a	45	18	43	56	122	77	56	65	37
Number of pages scanned/microfilmed	38,400	87,500	70,200	60,000	64,000	113,708	73,166	21,452	19,985	26,754
Elections										
Number of Registered Voters	14,151	14,923	15,084	15,294	15,734	16,578	16,804	16,723	17,016	17,929
Number of Permanent Absentee Voters	1,065	1,170	1,361	1,337	1,251	1,251	1,815	1,766	2,010	2,294
Treasurer's Office										
Average Number of Sewer Bills per Month	5,647	5,871	6,037	6,187	6,435	6,852	7,000	7,150	7,157	7,195
Number of Tax Bills-Two billings/year beg, 2003	8,262	9,577	9,872	9,969	18,187	18,534	19,154	19,875	20,110	20,278
Culture & Recreation										
Number of Athletic Teams	241	236	236	244	247	242	253	290	231	259
Number of Sr. Citizens Trips	8	6	6	6	8	8	8	8	9	8
Tennis Lessons	215	227	309	261	204	201	196	200	165	195
Wastewater										
Average daily sewage treatment (millions of gallons per day)	1.95	2.36	2.64	2.31	2.12	2.87	2.23	3.00	2.45	2.54
Community Development										
Permits Issued	1,744	1,633	1,831	1,970	2,287	2,136	1,858	1,526	1,629	986
Code Enforcement Complaints	n/a	1,687	1,203	1,127	1,718	547	677	592	585	530

Source: Various Township Departments

Schedule 17
Unaudited

DELHI CHARTER TOWNSHIP
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function										
Public Safety										
Fire Stations	2	2	2	2	2	2	2	2	2	2
Culture and Recreation										
Parks Acreage	74	79	85	95	95	110	110	110	120	120
Parks	5	5	6	7	7	8	8	9	9	9
Senior Center	1	1	1	1	1	1	1	1	1	1
Buildings	2	2	2	2	2	2	2	2	2	2
Tennis Courts	8	8	8	8	8	8	8	8	8	8
Sewer										
Sanitary Sewers (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	123.35	124.25	124.98
Maximum daily treatment capacity (millions of gallons)	2.5	2.5	2.5	2.5	2.5	2.5	4	4	4	4.5
General Government										
Cemeteries	1	1	1	2	2	2	2	2	2	2
Community Service Center	1	1	1	1	1	1	1	1	1	1

SINGLE AUDIT SECTION

Delhi Charter Township
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2008

Federal/Pass-through Grantor Program Title	CFDA Number	Pass-through Grantor Number	Current Year Expenditures
U.S. Department of the Interior - National Parks Service			
Passed-through the Michigan Department of Natural Resources-			
Outdoor Recreation, Acquisition, Development and Planning	15.916		$ 70,604
Environmental Protection Agency			
Passed-through the State of Michigan Department of Environmental Quality-			
State Revolving Loan Funds (SRF)	66.458		1,025,350
U.S. Department of Homeland Security			
Direct program-			
Assistance to Firefighters Grant FY 2007	97.044	EMW-2007-FO-03027	62,995
Passed-through the State of Michigan Department of State Police-			
FEMA Cooperating Technical Partners Initiative	97.036		3,748
Total U.S. Department of Homeland Security			66,743
Total Expenditures of Federal Awards			**$ 1,162,697**

Rehmann

Rehmann Robson

675 Robinson Rd.
Jackson, MI 49203
Ph: 517.787.6503
Fx: 517.788.8111
www.rehmann.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

April 24, 2009

To the Board of Trustees
Charter Township of Delhi
Holt, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the remaining fund information of the *Charter Township of Delhi*, as of and for the year ended December 31, 2008, which collectively comprise the *Charter Township of Delhi*'s basic financial statements, and have issued our report thereon dated April 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Charter Township of Delhi's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the *Charter Township of Delhi's* financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of the *Charter Township of Delhi*, in a separate letter dated April 24, 2009.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Rehmann Robson

Rehmann

Rehmann Robson

675 Robinson Rd.
Jackson, MI 49203
Ph: 517.787.6503
Fx: 517.788.8111
www.rehmann.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

April 24, 2009

To the Board of Trustees
The Charter Township of Delhi
Holt, Michigan

Compliance

We have audited the compliance of the *Charter Township of Delhi* with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that is applicable to its major federal program for the year ended December 31, 2008. The *Charter Township of Delhi's* major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the *Charter Township of Delhi's* management. Our responsibility is to express an opinion on the *Charter Township of Delhi's* compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the *Charter Township of Delhi's* compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the *Charter Township of Delhi's* compliance with those requirements.

In our opinion, the *Charter Township of Delhi* complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2008.

Internal Control over Compliance

The management of the *Charter Township of Delhi* is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the *Charter Township of Delhi's* internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees, others within the Township, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Rehmann Lohan

CHARTER TOWNSHIP OF DELHI

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2008

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes __X__ no

Significant Deficiency (ies) identified not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes __X__ no

Significant Deficiency (ies)identified not considered to be material weaknesses? _____ yes __X__ none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? _____ yes __X__ no

CHARTER TOWNSHIP OF DELHI

Schedule of Findings and Questioned Costs (Concluded)

For the Year Ended December 31, 2008

SECTION I - SUMMARY OF AUDITORS' RESULTS (Concluded)

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
66.458	EPA State Revolving Loan Funds

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee? X yes ____ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDING AND QUESTIONED COSTS

None.

SECTION IV – PRIOR YEAR FINDINGS

No matters were reported.

* * * * *

DELHI CHARTER TOWNSHIP

M E M O R A N D U M

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 29, 2009

RE: Recommendation for Position of Township Assessor

The Assessor position was posted internally, on the Township web site, and a mailing was sent to Level III and Level IV Certified Assessors in the State of Michigan. We received 15 applications for this position, of which five were selected for an interview. Interviews were conducted on January 22, 2009, by Treasurer Harry Ammon, Township Manager John Elsinga, and Assistant Township Manager of Human Resources Wendy Thielen.

Based upon the interviews, resumes, and the needs of our township, we recommend Nicole Wilson to the Township Board for the position of Township Assessor.

Nicole Wilson is a State Certified Level III Assessor with over ten years of professional experience, including four years of supervisory experience, working in both city and township government. She holds a Bachelor Degree in Business Administration from Western Michigan University and an Associates of Arts Degree from Kalamazoo Valley Community College. Nicole is currently an appraiser for the City of Westland, Michigan. Her experience, knowledge, education, and successful interview have made her the top candidate for the position of Delhi Township Assessor.

RECOMMENDED MOTION:

To hire Nicole Wilson for the position of Township Assessor for Delhi Charter Township at Pay Grade 11, Step 5, $67,500.16 annually, effective June 15, 2009.

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-012 – Application for Industrial Facilities Tax (IFT) Exemption – SciTex, LLC

Enclosed for your review and consideration is Resolution No. 2009-012 which would approve the Application for Industrial Facilities Tax (IFT) Exemption for SciTex, LLC located at 2046 B Depot Street. This application is for $800,000 in personal property.

At the April 7, 2009 Board meeting, the Township Board set a public hearing on the Application for May 6, 2009 at 8:00 p.m. A Notice of Hearing was mailed certified to all legislative bodies of each taxing unit that levies ad valorem property taxes within Delhi Township and gives them the opportunity for comments on the application during the public hearing.

Therefore, subsequent to the public hearing for the application, I recommend the Board approve the IFT application for SciTex, LLC.

Recommended Motion:

To adopt Resolution No. 2009-012 which approves the Application for Industrial Facilities Tax (IFT) Abatement Certificate for SciTex, LLC.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: April 24, 2009

RE: SciTex, LLC – IFT Application

At the May 6th Township Board meeting, a hearing will be held regarding the consideration of SciTex, LLC's (the "Company") application for tax abatement under Public Act 198 of 1974, as amended (the "IFT"). After the hearing, I recommend that the Board take action to approve this IFT application for the Company. I have prepared the attached resolution for their consideration. Additionally, I have summarized the Company's application details below, but have also attached a copy of the application:

New Personal Property:	$800,000	CNC Lathes (2) Network Server Computers (3)

Number of Jobs Retained:	11
Number of Jobs Created:	4

Duration of Abatement:	12 years

After action by the Township Board, I will prepare our standard Abatement Agreement as required by State Law. This Agreement will be executed by the Company and the Township.

If you have any questions or need additional information, please do not hesitate to ask. Thank you in advance for your time and attention to this matter.

DELHI CHARTER TOWNSHIP

RESOLUTION NO. 2009-012

A Resolution to Approve the Application of SciTex, LLC for
Industrial Facilities Exemption Certificate.

At a Regular Meeting of the Township Board of Trustees, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Wednesday, the 6th day of May, 2009, at 7:30 p.m.

PRESENT:

ABSENT:

The following Resolution was offered by_____.

WHEREAS, pursuant to 1974 PA 198, as amended, the Township Board created an Industrial Development District (the "Industrial Development District") comprised of 28 parcels of real property, with boundaries as outlined in Exhibit A of Resolution No. 2007-036; and

WHEREAS, the Township Clerk received an Application (the "Application") for an Industrial Facilities Exemption Certificate from SciTex, LLC (the "Applicant") on March 24, 2009 with respect to personal property improvements described in the Application (the "Facility") to be acquired and installed within the Industrial Development District; and

WHEREAS, before acting on the Application, the Township Board held a hearing on May 6, 2009 at the Community Services Center, at 8:00 p.m., for which hearing the Applicant, the Township Assessor and a representative of each of the affected taxing units were given written notice, and at which hearing were afforded an opportunity to be heard on the Application; and

WHEREAS, acquisition and installation of the Facility is calculated to and will at the time of issuance of the Certificate have the reasonable likelihood to retain, create or prevent the loss of employment in Delhi Charter Township; and

WHEREAS, the aggregate SEV of real and personal property exempt from ad valorem taxes within Delhi Charter Township, after granting this certificate, will exceed 5% of an amount equal to the sum of the SEV of Delhi Charter Township, plus the SEV of personal and real property thus exempted.

NOW, THEREFORE, BE IT RESOLVED;

1. The Township Board finds and determines that:

    a. The granting of the Industrial Facilities Exemption Certificate considered together with the aggregate amount of certificates previously granted and currently in force under Act No. 198 of the Public Acts of 1974 and Act No. 255 of the Public Acts of 1978,

shall not have the effect of substantially impeding the operation of Delhi Charter Township, or impairing the financial soundness of a taxing unit which levies ad valorem property taxes in Delhi Charter Township; and

b. Acquisition and installation of the Facility will not have the effect of transferring employment from one or more other local governmental units of this state to Delhi Charter Township.

2. The Application of the Applicant for an Industrial Facilities Exemption Certificate with respect to the Facility to be acquired and installed on the parcel of real property described in the Application and situated within the Industrial Development District be and the same is hereby approved.

3. The Industrial Facilities Exemption Certificate when issued shall be and remain in force and effect for a period of up to 12 years, plus construction.

4. Subject to the condition that any written agreements, assurances, and representations otherwise made by the Applicant to Delhi Charter Township concerning the new Facility and the taxation thereof are not thereby superseded, the Township Clerk is hereby authorized to execute agreements pursuant to Section 22 of 1974 PA 198 as proposed by the Applicant, and such other certificates, instruments, and papers necessary or convenient to effectuate the Industrial Facilities Exemption Certificate, including enabling the Applicant to correct inadvertent errors in the Application prior to its submission to the Michigan Department of Treasury.

AYES:

ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

STATE OF MICHIGAN }
}ss
COUNTY OF INGHAM }

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and

complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May, 2009.

IN WITNESS THEREOF, I have hereunto affixed my official signature this ____ day of May, 2009.

_____
Evan Hope, Township Clerk

SCITEX, LLC ***ESTIMATE OF POTENTIAL IFT BENEFIT*** 4/23/2009

Est. New Investment:	
Real Property	$0
Personal Property	$800,000

Millage Rate Assumptions:			
Real Property		Personal Property	
IFT Rate:	33.7863	IFT Rate:	19.1277
Non-IFT Rate:	61.5726	Non-IFT Rate:	38.2555

Abatement Year	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Est. Real Property Value (SEV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Est. Personal Property Value (SEV)	$720,000	$684,000	$649,800	$617,310	$586,445	$557,122	$529,266	$502,803	$477,663	$453,780	$431,091	$409,536
Total SEV	***$720,000***	***$684,000***	***$649,800***	***$617,310***	***$586,445***	***$557,122***	***$529,266***	***$502,803***	***$477,663***	***$453,780***	***$431,091***	***$409,536***
Est. Tax **with no** IFT												
Real Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Personal Property	$27,544	$26,167	$24,858	$23,616	$22,435	$21,313	$20,247	$19,235	$18,273	$17,360	$16,492	$15,667
Est. Tax **with** IFT												
Real Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Personal Property	$13,772	$13,083	$12,429	$11,808	$11,217	$10,656	$10,124	$9,617	$9,137	$8,680	$8,246	$7,833
Est. Tax Incentive Provided (difference)	***$13,772***	***$13,083***	***$12,429***	***$11,808***	***$11,217***	***$10,657***	***$10,124***	***$9,618***	***$9,137***	***$8,680***	***$8,246***	***$7,834***

Total Est. Value of IFT Incentive*: $126,603

*Assumptions Used in Above Calculations:

1. Personal property (PP) is depreciated by 5% per year for the duration of the abatement period and comes on the roll at 90%.
2. Real property (RP) will increase in value by 1% per year.
3. The millage rate is assumed to remain constant over the duration of the abatement, which it will not. Also, beginning in 2010, the new MBT specifies that industrial personal property is exempt from the State Ed. Tax and local school operating.
4. All numbers and calculations above are estimates only and should not be used by anyone for financial planning or other similar purposes. The figures contain multiple variables that can and will change the outcome of the estimates.
5. The above information is not an implication or contract that the tax savings represented above will be achieved or provided by the Township or the State of Michigan.

SciTex LLC
TRICK TITANIUM®
321 Elmwood· Troy, MI 48083 ·248-588-9430 · Fax 248-588-9437

March 23, 2009

Ms. Tracy Miller
Delhi Charter Township
2074 Aurelius Road
Holt, MI 48842

Dear Tracy:

Attached is SciTex, LLC application for IFT for personal property in Delhi Township. The property is in a IDD already.

In addition to the items listed in section 5 of the application, please add the following items:

E. (2) New CNC lathes. Purchase and install in 2010.
F. (1) New Centerless grinder. Purchase and install in 2010

Total cost of new equipment will be approximately $800,000 and we would expect to employee 4 new employees to run the equipment over the next 2 years.

Thank you for your assistance in this matter and please contact me with any questions you may have.

Sincerely,

John Gulliver
Controller

RECEIVED
MAR 24 2009
Community Development Department

Michigan Department of Treasury
1012 (Rev. 7/05)

Application for Industrial Facilities Tax Exemption Certificate

Issued under authority of P.A. 198 of 1974, as amended. Filing is mandatory.

INSTRUCTIONS: File the original and two copies of this form and the required attachments (three complete sets) with the clerk of the local government unit. The State Tax Commission (STC) requires two complete sets (one original and one copy). One copy is retained by the clerk. If you have any questions regarding the completion of this form or would like to request an informational packet, call (517) 373-3272.

To be completed by Clerk of Local Government Unit	
Signature of Clerk	Date received by Local Unit 03/24/09
STC Use Only	
Application Number	Date Received by STC

APPLICANT INFORMATION

All boxes must be completed.

1a. Company Name (Applicant must be the occupant/operator of the facility) SCITEX, LLC	1b. Standard Industrial Classification (SIC) Code - Sec. 2(10) (Four Digit Code) 3490	
1c. Address of Facility (real property or personal property location) 2046B DEPOT STREET	1d. Name of City/Township/Village (Indicate which) DELHI Township	1e. County INGHAM
2. Type of Approval Requested [x] New (Sec. 2(4)) [ ] Transfer (1 copy to only) [ ] Speculative Building (Sec. 3(8)) [ ] Rehabilitation (Sec. 3(1)) [ ] Research and Development (Sec. 2(9))	3a. School District where facility is located HOLT 4. Amount of years requested for exemption (1-12 Years) 12	3b. School Code 33070

5. Thoroughly describe the project for which exemption is sought: Real Property (Type of Improvements to Land, Building, Size of Addition); Personal Property (Explain New, Used, Transferred from Out-of-State, etc.) and Proposed Use of Facility. (Please attach additional page(s) if more room is needed).

A. New, Okuma LT200SB/SBM twin spindle twin turrent CNC lathe. Purchase March 24, 2009. Install May 2009
B. New, Okuma ES-L811 Herotage 2 axis CNC lathe. Purchase 03/24/09. Install May 2009
C. New Network server. Purchase 03/25/09. Install April 2009
D. (3) New computers. Purchase and Install in 2009.

6a. Cost of land and building improvements (excluding cost of land) * Attach list of improvements and associated costs. * Also attach a copy of building permit if project has already begun.	Real Property Costs
6b. Cost of machinery, equipment, furniture and fixtures * Attach itemized listing with month, day and year of beginning of installation plus total costs	$800,000.00 Personal Property Costs
6c. Total Project Costs	$800,000.00 Total of Real & Personal Costs

7. Indicate the time schedule for start and finish of construction and equipment installation. Projects must be completed within a two year period of the effective date of the certificate unless otherwise approved by the STC.

	Begin Date (M/D/Y)	End Date (M/D/Y)	
Real Property Improvements			[ ] Owned [ ] Leased
Personal Property Improvements	3/20/09	3/19/11	[x] Owned [ ] Leased

8. Are State Education Taxes reduced or abated by the Michigan Economic Development Corporation (MEDC)? If yes, applicant must attach a signed MEDC Letter of Committment to receive this exemption. [ ] Yes [x] No

9. Number of existing jobs at this facility that will be retained as a result of this project. 11	10. Number of new jobs at this facility expected to be created within two years of project completion. 4

11. Rehabilitation applications only: Complete a, b and c of this section. You must attach the assessor's statement of valuation for the entire plant rehabilitation district. The SEV data below must be as of December 31 of the year prior to the rehabilitation.

a. SEV of Real Property (excluding land) _____
b. SEV of Personal Property (excluding inventory) _____
c. Total SEV _____

12a. Check the type of District the facility is located in:

[x] Industrial Development District [ ] Plant Rehabilitation District

12b. Date district was established by local government unit (contact local unit) 7-17-07	12c. Is this application for a speculative building (Sec. 3(8))? [ ] Yes [x] No

APPLICANT CERTIFICATION - complete all boxes.

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name	13b. Phone Number	13c. Fax Number	13d. E-mail Address
JOHN GULLIVER	(248) 588-9430	(248) 588-9437	johng@tricktitanium.com
14a. Name of Contact Person	14b. Phone Number	14c. Fax Number	14d. E-mail Address
JOHN GULLIVER	(248) 588-9430	(248) 588-9437	johng@tricktitanium.com
15a. Name of Company Officer (No Authorized Agents)			
MICHAEL E MILLER			
15b. Signature of Company Officer (No Authorized Agents)		15c. Fax Number	15d. Date
		(248) 588-9437	3/20/09
15e. Mailing Address (Street, City, State, ZIP)		15f. Phone Number	15g. E-mail Address
2046 DEPOT STREET		(248) 588-9430	mikem@tricktitanium.com

LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

16. Action taken by local government unit

- ☐ Abatement Approved for _____ Years (1-12)
  - After Completion ☐ Yes ☐ No
- ☐ Denied (Include Resolution Denying)

16a. Documents Required to be on file with the Local Unit

Check or Indicate N/A if Not Applicable

- ☐ 1. Notice to the public prior to hearing establishing a district.
- ☐ 2. Notice to taxing authorities of opportunity for a hearing.
- ☐ 3. List of taxing authorities notified for district and application action.
- ☐ 4. Lease Agreement showing applicants tax liability.

16b. The State Tax Commission Requires the following documents be filed for an administratively complete application:

Check or Indicate N/A if Not Applicable

- ☐ 1. Original Application plus attachments, and one complete copy
- ☐ 2. Resolution establishing district
- ☐ 3. Resolution approving/denying application.
- ☐ 4. Letter of Agreement (Signed by local unit and applicant)
- ☐ 5. Affidavit of Fees (Signed by local unit and applicant)
- ☐ 6. Building Permit for real improvements if project has already begun
- ☐ 7. Equipment List with dates of beginning of installation
- ☐ 8. Form 3222 (if applicable)
- ☐ 9. Speculative building resolution and affidavits (if applicable)

17. Name of Local Government Body	18. Date of Resolution Approving/Denying this Application

Attached hereto is an original and one copy of the application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Phone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original and one copy of the completed application and all required attachments to:

State Tax Commission
Michigan Department of Treasury
P.O. Box 30471
Lansing, MI 48909-7971

STC USE ONLY			
LUCI Code	Begin Date	End Date	End Date2

APPLICANT CERTIFICATION - complete all boxes.

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name JOHN GULLIVER	13b. Phone Number (248) 588-9430	13c. Fax Number (248) 588-9437	13d. E-mail Address johng@tricktitanium.com
14a. Name of Contact Person JOHN GULLIVER	14b. Phone Number (248) 588-9430	14c. Fax Number (248) 588-9437	14d. E-mail Address johng@tricktitanium.com
15a. Name of Company Officer (No Authorized Agents) MICHAEL E MILLER			
15b. Signature of Company Officer (No Authorized Agents)		15c. Fax Number (248) 588-9437	15d. Date 3/20/09
15e. Mailing Address (Street, City, State, ZIP) 2046 DEPOT STREET		15f. Phone Number (248) 588-9430	15g. E-mail Address mikem@tricktitanium.com

LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

16. Action taken by local government unit

☐ Abatement Approved for _____ Years (1-12)

After Completion ☐ Yes ☐ No

☐ Denied (Include Resolution Denying)

16a. Documents Required to be on file with the Local Unit

Check or Indicate N/A if Not Applicable

- ☐ 1. Notice to the public prior to hearing establishing a district.
- ☐ 2. Notice to taxing authorities of opportunity for a hearing.
- ☐ 3. List of taxing authorities notified for district and application action.
- ☐ 4. Lease Agreement showing applicants tax liability.

16b. The State Tax Commission Requires the following documents be filed for an administratively complete application:

Check or Indicate N/A if Not Applicable

- ☐ 1. Original Application plus attachments, and one complete copy
- ☐ 2. Resolution establishing district
- ☐ 3. Resolution approving/denying application.
- ☐ 4. Letter of Agreement (Signed by local unit and applicant)
- ☐ 5. Affidavit of Fees (Signed by local unit and applicant)
- ☐ 6. Building Permit for real improvements if project has already begun
- ☐ 7. Equipment List with dates of beginning of installation
- ☐ 8. Form 3222 (if applicable)
- ☐ 9. Speculative building resolution and affidavits (if applicable)

17. Name of Local Government Body

18. Date of Resolution Approving/Denying this Application

Attached hereto is an original and one copy of the application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Phone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original and one copy of the completed application and all required attachments to:

State Tax Commission
Michigan Department of Treasury
P.O. Box 30471
Lansing, MI 48909-7971

STC USE ONLY

LUCI Code	Begin Date	End Date	End Date2

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-014 – Need and Necessity – Road Improvement Special Assessment District/Roll – Veltema Drive (from Willoughby Road to Bush Gardens)

Enclosed for your review and consideration is the third of five resolutions, which determines the need and necessity for the construction of road improvements for Veltema Drive (from Willoughby Road to Bush Gardens).

On April 21, 2009, the Township Board approved the second of five resolutions, in which plans and estimates for construction of the road improvements were on file with the Township Clerk and further set a public hearing for May 6, 2009 at 8:00 p.m. to determine its need and necessity.

Contingent upon the Township Board's adoption of the third of five resolutions, the Township Board will be asked to adopt the fourth resolution which creates the special assessment district and roll and sets a public hearing to hear objections to the same. Following this second public hearing, the Township Board will be asked to adopt the fifth and final resolution which adopts and confirms the SAD roll.

RECOMMENDED MOTION:

To adopt Resolution No. 2009-014, which is the third of five resolutions, which determines the need and necessity for a Special Assessment District for Veltema Drive (from Willoughby Road to Bush Gardens) Road Improvements and directs the Supervisor to prepare the Special Assessment District Roll.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Wednesday, April 29, 2009

RE: 2009 Local Street Improvement Projects – Archwood/Dublin & Veltema

Attached are resolutions three and four (of a total five) regarding the establishment of Special Assessment Districts (SAD) to provide local street improvement for residents of Archwood Drive/Dublin Circle and Veltema Drive. Resolution three establishes the "need and necessity" of the proposed improvements and directs the Township Supervisor to prepare the SAD roll, while resolution four sets a public hearing to hear objections to that proposed roll.

As you know, the Township Board will hold a public hearing on the need and necessity of the improvements at their meeting on May 6th. It would be at this time that residents opposing the improvements could submit a valid petition containing more than 20% of the benefiting property owner's signatures to cancel the project. Such action can be reversed by 51% of the owners signing a petition requesting the project to proceed.

Pending the outcome of the public hearing, the next steps would be for the Township Board to hold the public hearing on the roll and then to establish the official SAD roll for each project area. Once this has occurred, I would notify the Ingham County Road Commission (ICRC) to prepare the project agreements. The agreement, once received, will be forwarded to the Township Board for acceptance. The suggested improvements could then take place this summer.

I've also attached the maps of each project area for your reference, as well as the cost proposal information which has been seen before. Please notice that in the cost proposal, the Watchel Drive stub-street has been eliminated from the Veltema Drive project. This was done as a result of the public information meeting that was conducted by staff on April 14th. It was discussed with residents and the ICRC that this street did not need to be improved at this time, as it could be enhanced at some point in the future should development of the property to the east occur. This reduced the total project cost by approximately $10,000.

If you need any additional information, or have any questions, please do not hesitate to ask. Otherwise, please forward the attached information to the Township Board for their consideration and action at the May 6th meeting. Thank you.

2009 LOCAL ROAD IMPROVEMENT PROGRAM SECOND PROPOSAL

Watchel has been removed from consideration based on public input received at the information meeting on 4/14/09

Proposed Project Name:	**ICRC Est.**	**Add ICRC 10% Admin.**
Project 1 Archwood Drive from Catalina to End Dublin Circle from Archwood to End	 $45,140 $19,850	 $49,654 $21,835
Project 1 Sub-Total:		*$71,489*
$71,489 x 50% = $35,745 Total SAD Share *$35,745 / 30 benefits =* ***$1,192 per benefit***		
Project 2 Veltema Drive from Willoughby Rd. to Bush Gardens	$48,562	$53,418
Project 2 Sub-Total:		*$53,418*
$53,418 x 50% = $26,709 Total SAD Share *$26,709 / 14 benefits =* ***$1,908 per benefit***		
TOTAL 2009 LOCAL ROAD IMPROVEMENTS EST. COST:		***$124,907***
ICRC Share:		***$62,453.50***
SAD Share:		***$62,453.50***

In the past, the Board has permitted the SAD amounts to be paid over time, at a pre-set interest rate.

*For simplicity, numbers have been rounded up to the nearest whole dollar where possible.

DELHI CHARTER TOWNSHIP

RESOLUTION 2009-014

THIS IS THE THIRD OF FIVE RESOLUTIONS, WHICH DETERMINES THE NEED AND NECESSITY FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR VELTEMA DRIVE FROM WILLOUGHBY ROAD TO BUSH GARDENS AND TO DIRECT THE SUPERVISOR TO PREPARE THE SPECIAL ASSESSMENT DISTRICT ROLL.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan, on Wednesday, May 6, 2009, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____

WHEREAS, this Township Board, pursuant to the provisions of Act 188, Public Acts of Michigan, 1954, as amended, did on the 21st day of April, 2009, adopt a resolution (Resolution No. 2009-009) tentatively approving the construction of street improvements for ***Veltema Drive from Willoughby Road to Bush Gardens*** and the establishment of a special assessment district for the purpose of paying a part of the cost thereof, which improvements and special assessment district are more specifically hereinafter described; and

WHEREAS, this Township Board did meet on the 6th day of May, 2009, at 8:00 o'clock p.m., the time, date and place set by the Board to hold a public hearing to hear any objections to the improvements and to the special assessment district therefore, and

WHEREAS, plans and estimates of the cost of said project are on file with the Township Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board hereby determines to make the following described improvements: *Construction of Street Improvements for* ***Veltema Drive from Willoughby Road to Bush Gardens.***

2. The Township Board hereby approves the plans and estimate of the cost in the total sum of $53,418 as prepared by the Ingham County Road Commission (ICRC), of which the ICRC and Township share is $26,709 each

and the proposed share to be paid by the benefiting property owners is the same.

3. The Township Board finally determines that the special assessment district shall consist of the following described lots and parcels of land:

33-25-05-13-128-004	33-25-05-13-127-007
33-25-05-13-130-009	33-25-05-13-127-008
33-25-05-13-128-003	33-25-05-13-127-009
33-25-05-13-128-002	33-25-05-13-129-005
33-25-05-13-130-006	33-25-05-13-129-004
33-25-05-13-130-007	33-25-05-13-127-005
33-25-05-13-130-008	33-25-05-13-127-006

and excluding all streets and other land deemed not beneficial.

4. The Supervisor is hereby directed to make a “special assessment roll” in which shall be described all the parcels of land to be assessed as set forth with the names of the owners thereof, if known, and the total amount to be assessed against each parcel of land, which amount shall be such relative portion of the whole sum to be levied against all parcels of land in the assessment as the benefit to such parcel bears to the total benefit of all parcels of land in the special assessment district.

5. When the Supervisor shall have completed the special assessment roll, he shall affix thereto his certificate stating that said roll was made pursuant to a resolution of the Township Board of the Charter Township of Delhi, adopted May 6, 2009, and that in making the assessment roll he has, according to his best judgment, conformed in all respects to the directions contained in said resolution and the statutes of the State of Michigan, and the Supervisor shall then report the special assessment roll with his certificate attached hereto to the Township Board.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

AYES:
NAYS:
ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 6th day of May, 2009.

_____
Evan Hope, Township Clerk

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-016 – Need and Necessity – Road Improvement Special Assessment District/Roll – Archwood Drive and Dublin Circle

---

Enclosed for your review and consideration is the third of five resolutions, which determines the need and necessity for the construction of road improvements for Archwood Drive and Dublin Circle.

On April 21, 2009, the Township Board approved the second of five resolutions, in which plans and estimates for construction of the road improvements were on file with the Township Clerk and further set a public hearing for May 6, 2009 at 8:00 p.m. to determine its need and necessity.

Contingent upon the Township Board's adoption of the third of five resolutions, the Township Board will be asked to adopt the fourth resolution which creates the special assessment district and roll and sets a public hearing to hear objections to the same. Following this second public hearing, the Township Board will be asked to adopt the fifth and final resolution which adopts and confirms the SAD roll.

RECOMMENDED MOTION:

To adopt Resolution No. 2009-016, which is the third of five resolutions, which determines the need and necessity for a Special Assessment District for Archwood Drive and Dublin Circle Road Improvements and directs the Supervisor to prepare the Special Assessment District Roll.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Wednesday, April 29, 2009

RE: 2009 Local Street Improvement Projects – Archwood/Dublin & Veltema

Attached are resolutions three and four (of a total five) regarding the establishment of Special Assessment Districts (SAD) to provide local street improvement for residents of Archwood Drive/Dublin Circle and Veltema Drive. Resolution three establishes the "need and necessity" of the proposed improvements and directs the Township Supervisor to prepare the SAD roll, while resolution four sets a public hearing to hear objections to that proposed roll.

As you know, the Township Board will hold a public hearing on the need and necessity of the improvements at their meeting on May 6th. It would be at this time that residents opposing the improvements could submit a valid petition containing more than 20% of the benefiting property owner's signatures to cancel the project. Such action can be reversed by 51% of the owners signing a petition requesting the project to proceed.

Pending the outcome of the public hearing, the next steps would be for the Township Board to hold the public hearing on the roll and then to establish the official SAD roll for each project area. Once this has occurred, I would notify the Ingham County Road Commission (ICRC) to prepare the project agreements. The agreement, once received, will be forwarded to the Township Board for acceptance. The suggested improvements could then take place this summer.

I've also attached the maps of each project area for your reference, as well as the cost proposal information which has been seen before. Please notice that in the cost proposal, the Watchel Drive stub-street has been eliminated from the Veltema Drive project. This was done as a result of the public information meeting that was conducted by staff on April 14th. It was discussed with residents and the ICRC that this street did not need to be improved at this time, as it could be enhanced at some point in the future should development of the property to the east occur. This reduced the total project cost by approximately $10,000.

If you need any additional information, or have any questions, please do not hesitate to ask. Otherwise, please forward the attached information to the Township Board for their consideration and action at the May 6th meeting. Thank you.

2009 LOCAL ROAD IMPROVEMENT PROGRAM SECOND PROPOSAL

Watchel has been removed from consideration based on public input received at the information meeting on 4/14/09

Proposed Project Name:	**ICRC Est.**	**Add ICRC 10% Admin.**
Project 1 Archwood Drive from Catalina to End Dublin Circle from Archwood to End	 $45,140 $19,850	 $49,654 $21,835
Project 1 Sub-Total:		*$71,489*
$71,489 x 50% = $35,745 Total SAD Share *$35,745 / 30 benefits =* ***$1,192 per benefit***		
Project 2 Veltema Drive from Willoughby Rd. to Bush Gardens	$48,562	$53,418
Project 2 Sub-Total:		*$53,418*
$53,418 x 50% = $26,709 Total SAD Share *$26,709 / 14 benefits =* ***$1,908 per benefit***		
TOTAL 2009 LOCAL ROAD IMPROVEMENTS EST. COST:		***$124,907***
ICRC Share:		***$62,453.50***
SAD Share:		***$62,453.50***

In the past, the Board has permitted the SAD amounts to be paid over time, at a pre-set interest rate.

*For simplicity, numbers have been rounded up to the nearest whole dollar where possible.

DELHI CHARTER TOWNSHIP

RESOLUTION 2009 - 016

THIS IS THE THIRD OF FIVE RESOLUTIONS, WHICH DETERMINES THE NEED AND NECESSITY FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR ARCHWOOD DRIVE AND DUBLIN CIRCLE AND TO DIRECT THE SUPERVISOR TO PREPARE THE SPECIAL ASSESSMENT DISTRICT ROLL.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan, on Wednesday, May 6, 2009, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____

WHEREAS, this Township Board, pursuant to the provisions of Act 188, Public Acts of Michigan, 1954, as amended, did on the 21st day of April, 2009, adopt a resolution (Resolution No. 2009-009) tentatively approving the construction of street improvements for ***Archwood Drive and Dublin Circle*** and the establishment of a special assessment district for the purpose of paying a part of the cost thereof, which improvements and special assessment district are more specifically hereinafter described; and

WHEREAS, this Township Board did meet on the 6th day of May, 2009, at 8:00 o'clock p.m., the time, date and place set by the Board to hold a public hearing to hear any objections to the improvements and to the special assessment district therefore, and

WHEREAS, plans and estimates of the cost of said project are on file with the Township Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board hereby determines to make the following described improvements: *Construction of Street Improvements for* ***Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end.***

2. The Township Board hereby approves the plans and estimate of the cost in the total sum of $71,489 as prepared by the Ingham County Road Commission (ICRC), of which the ICRC and Township share is $35,745 each

and the proposed share to be paid by the benefiting property owners is the same.

3. The Township Board finally determines that the special assessment district shall consist of the following described lots and parcels of land:

33-25-05-23-452-008	33-25-05-23-453-001	33-25-05-23-452-005	33-25-05-23-452-003
33-25-05-23-452-009	33-25-05-23-452-004	33-25-05-23-452-001	33-25-05-23-453-012
33-25-05-23-452-007	33-25-05-23-452-010	33-25-05-23-452-002	33-25-05-23-453-011
33-25-05-23-453-006	33-25-05-23-453-002	33-25-05-23-453-013	33-25-05-23-453-009
33-25-05-23-452-006	33-25-05-23-453-005	33-25-05-23-452-014	33-25-05-23-452-015
33-25-05-23-452-013	33-25-05-23-452-011	33-25-05-23-453-008	33-25-05-23-453-010
33-25-05-23-451-001	33-25-05-23-452-012	33-25-05-23-453-003	
33-25-05-23-406-012	33-25-05-23-453-007	33-25-05-23-453-004	

and excluding all streets and other land deemed not beneficial.

4. The Supervisor is hereby directed to make a “special assessment roll” in which shall be described all the parcels of land to be assessed as set forth with the names of the owners thereof, if known, and the total amount to be assessed against each parcel of land, which amount shall be such relative portion of the whole sum to be levied against all parcels of land in the assessment as the benefit to such parcel bears to the total benefit of all parcels of land in the special assessment district.

5. When the Supervisor shall have completed the special assessment roll, he shall affix thereto his certificate stating that said roll was made pursuant to a resolution of the Township Board of the Charter Township of Delhi, adopted May 6, 2009, and that in making the assessment roll he has, according to his best judgment, conformed in all respects to the directions contained in said resolution and the statutes of the State of Michigan, and the Supervisor shall then report the special assessment roll with his certificate attached hereto to the Township Board.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

AYES:
NAYS:
ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____

Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 6th day of May, 2009.

_____
Evan Hope, Township Clerk

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-015 – Set Public Hearing – Road Improvement Special Assessment District – Veltema Drive (from Willoughby Road to Bush Gardens)

Subject to the Township Board adopting Resolution No. 2009-014 (the third of five resolutions), enclosed is the fourth of five resolutions which sets a public hearing to hear objections to the special assessment district roll for construction of road improvements for Veltema Drive (from Willoughby Road to Bush Gardens).

Staff has determined the final cost estimates for this road improvement project to be $53,418. Fifty percent of this final cost estimate is $26,709, which is the amount to be assessed against the benefiting property owners in this district. The remaining fifty percent will be funded by the township.

Based upon these final cost estimates, our Assessor developed a tentative Special Assessment Roll for the 14 benefiting parcels within the district with an assessment of $1,908 per benefit depending on the location.

Therefore, enclosed for your review and approval is Resolution No. 2009-015, which is the fourth of five resolutions, which creates the special assessment district roll and sets a public hearing to hear objections to the same.

RECOMMENDED MOTION:

To adopt Resolution No. 2009-015, which is the fourth of five resolutions which creates a special assessment district and roll for road improvements for Veltema Drive (from Willoughby Road to Bush Gardens) and sets a public hearing for May 19, 2009 at 8:00 p.m. to hear objections to the same.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Wednesday, April 29, 2009

RE: 2009 Local Street Improvement Projects – Archwood/Dublin & Veltema

Attached are resolutions three and four (of a total five) regarding the establishment of Special Assessment Districts (SAD) to provide local street improvement for residents of Archwood Drive/Dublin Circle and Veltema Drive. Resolution three establishes the "need and necessity" of the proposed improvements and directs the Township Supervisor to prepare the SAD roll, while resolution four sets a public hearing to hear objections to that proposed roll.

As you know, the Township Board will hold a public hearing on the need and necessity of the improvements at their meeting on May 6th. It would be at this time that residents opposing the improvements could submit a valid petition containing more than 20% of the benefiting property owner's signatures to cancel the project. Such action can be reversed by 51% of the owners signing a petition requesting the project to proceed.

Pending the outcome of the public hearing, the next steps would be for the Township Board to hold the public hearing on the roll and then to establish the official SAD roll for each project area. Once this has occurred, I would notify the Ingham County Road Commission (ICRC) to prepare the project agreements. The agreement, once received, will be forwarded to the Township Board for acceptance. The suggested improvements could then take place this summer.

I've also attached the maps of each project area for your reference, as well as the cost proposal information which has been seen before. Please notice that in the cost proposal, the Watchel Drive stub-street has been eliminated from the Veltema Drive project. This was done as a result of the public information meeting that was conducted by staff on April 14th. It was discussed with residents and the ICRC that this street did not need to be improved at this time, as it could be enhanced at some point in the future should development of the property to the east occur. This reduced the total project cost by approximately $10,000.

If you need any additional information, or have any questions, please do not hesitate to ask. Otherwise, please forward the attached information to the Township Board for their consideration and action at the May 6th meeting. Thank you.

2009 LOCAL ROAD IMPROVEMENT PROGRAM SECOND PROPOSAL

Watchel has been removed from consideration based on public input received at the information meeting on 4/14/09

Proposed Project Name:	**ICRC Est.**	**Add ICRC 10% Admin.**
Project 1 Archwood Drive from Catalina to End Dublin Circle from Archwood to End	 $45,140 $19,850	 $49,654 $21,835
Project 1 Sub-Total:		*$71,489*
$71,489 x 50% = $35,745 Total SAD Share *$35,745 / 30 benefits =* ***$1,192 per benefit***		
Project 2 Veltema Drive from Willoughby Rd. to Bush Gardens	$48,562	$53,418
Project 2 Sub-Total:		*$53,418*
$53,418 x 50% = $26,709 Total SAD Share *$26,709 / 14 benefits =* ***$1,908 per benefit***		
TOTAL 2009 LOCAL ROAD IMPROVEMENTS EST. COST:		***$124,907***
ICRC Share:		***$62,453.50***
SAD Share:		***$62,453.50***

In the past, the Board has permitted the SAD amounts to be paid over time, at a pre-set interest rate.

*For simplicity, numbers have been rounded up to the nearest whole dollar where possible.

DELHI CHARTER TOWNSHIP

RESOLUTION 2009-015

THIS IS THE FOURTH OF FIVE RESOLUTIONS WHICH SETS A PUBLIC HEARING FOR MAY 19th, 2009 AT 8:00 O'CLOCK P.M. TO HEAR OBJECTIONS TO THE SPECIAL ASSESSMENT DISTRICT ROLL FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR VELTEMA DRIVE.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held in the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Wednesday, May 6, 2009, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____ .

WHEREAS, by resolution (Resolution 2009-007) adopted April 21, 2009, the Township Board of the Charter Township of Delhi, determined to acquire and construct street improvements more particularly described as follows: ***Veltema Drive from Willoughby Road to Bush Gardens,*** and assess a part of the cost thereof to the property deemed benefited by said improvements, all in accordance with Act 188, Public Acts of Michigan, 1954, as amended; and

WHEREAS, the Supervisor has prepared and reported to the Township Board a special assessment roll assessing the cost of said improvements to the property benefited thereby with his certificate attached thereto and is included as "Exhibit A" of this resolution.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll shall be filed with the office of the Township Clerk and shall be available for public examination during regular working hours on regular working days.

2. The Township Board shall meet at 8:00 o'clock, p.m. on Tuesday, the 19th day of May, 2009, in the Community Services Center, 2074 Aurelius Road, Holt, Michigan, in the Charter Township of Delhi, for the purpose of reviewing and hearing objections to the special assessment roll.

3. The Township Clerk shall cause notice of such hearing and filing of the assessment roll to be published twice in a newspaper of general circulation in the Township prior to the date of the hearing. The first publication shall be at least ten (10) days before the hearing. The Clerk shall also cause notice of such hearing to be mailed

by first class mail to all property owners in the special assessment district shown, on the current assessment rolls of the Township, at least ten (10) full days before the date of said hearing. Said notice, as published and mailed, shall be in substantially the following form:

DELHI CHARTER TOWNSHIP RESIDENTS

NOTICE OF REVIEW OF SPECIAL ASSESSMENT ROLL FOR
THE CONSTRUCTION OF STREET IMPROVEMENTS FOR VELTEMA DRIVE FROM WILLOUGHBY ROAD TO BUSH GARDENS, CHARTER TOWNSHIP OF DELHI, INGHAM COUNTY, MICHIGAN

TO THE OWNERS OF THE FOLLOWING DESCRIBED PROPERTY:

33-25-05-13-128-004	33-25-05-13-130-006	33-25-05-13-127-008	33-25-05-13-127-005
33-25-05-13-130-009	33-25-05-13-130-007	33-25-05-13-127-009	33-25-05-13-127-006
33-25-05-13-128-003	33-25-05-13-130-008	33-25-05-13-129-005	
33-25-05-13-128-002	33-25-05-13-127-007	33-25-05-13-129-004	

and excluding all streets and other land deemed not benefited.

PLEASE TAKE NOTICE that a special assessment roll has been prepared and is on file in the office of the Township Clerk for public examination. Said special assessment roll has been prepared for the purpose of assessing a part of the cost of the following described improvements to the property benefited. The streets to be improved include: **Veltema Drive from Willoughby Road to Bush Gardens.**

TAKE FURTHER NOTICE that the Township Board will meet on Tuesday, May 21st, 2009, at 8:00 o'clock, p.m. in the Community Services Center, 2074 Aurelius Road, Holt, Michigan, for the purpose of reviewing said special assessment roll and hearing any objections thereto.

Appearance and protest at the hearing is required in order to appeal the amount of special assessment to the state tax tribunal. A property owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance or protest by letter, and his or her personal appearance will not be required. Petitions to the Michigan Tax Tribunal must be filed within thirty (30) days from the date the special assessment roll is confirmed.

_____
Evan Hope, Township Clerk

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

AYES:
NAYS:
ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 6th day of May, 2009.

_____
Evan Hope, Township Clerk

EXHIBIT A:
May 6, 2009

Special Assessment Roll for Street Improvements to:
Veltema Drive from Willoughby Road to Bush Gardens

PARCEL #	OWNER NAME	ADDRESS	BENEFIT	COST PER BENEFIT	ASSESSMENT
33-25-05-13-128-004	OLIVER, PAUL D & DEBRA J	2454 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-130-009	FIEDLER, JOHN T & MARJORIE	2396 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-128-003	BRUINING, HENRY & NANCY A	2460 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-128-002	KING, KEVIN J & SHERRI C	2468 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-130-006	DENSMORE, LEONA F	2430 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-130-007	COON, HEIDI & DOUGLAS	2418 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-130-008	LETNER, EARNEST & DONNA	2408 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-127-007	BETHKA, CAROLYN A	2457 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-127-008	STEWART, JAMES H & BEVERLY J	2451 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-127-009	ROSENTRETER, ROGER L	2435 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-129-005	DIETZ, GREGORY T & JENIFER	2401 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-129-004	FEINAUER, LORI A	2417 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-127-005	BENNETT, DAVID A & LINDA L	2471 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
33-25-05-13-127-006	HUBBARD, HARRY G & YVONNE	2463 VELTEMA DRIVE HOLT MI 48842	1	$1,908	$1,908
		TOTALS	**14**	**$26,709**	**$26,709**

DELHI CHARTER TOWNSHIP

SUPERVISOR'S CERTIFICATE OF
SPECIAL ASSESSMENT ROLL FOR

CONSTRUCTION OF STREET IMPROVEMENTS FOR VELTEMA DRIVE FROM WILLOUGHBY ROAD TO BUSH GARDENS.

I, Stuart Goodrich, the duly elected Supervisor of the Charter Township of Delhi, do hereby certify that the attached special assessment roll was made pursuant to Resolution No. 2009-014 of the Board of Trustees of the Charter Township of Delhi, adopted on the 6th day of May, 2009.

Further, in making said roll, I have exercised my best judgment, and to the best of my knowledge, said roll conforms in all respects to the directions contained in said resolution and the statutes of the State of Michigan.

Dated this _____ day of May, 2009.

DELHI CHARTER TOWNSHIP

_____
Stuart Goodrich, Township Supervisor

Per Assessment Roll Dated April 23, 2009.

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board of Trustees

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2008-017 – Set Public Hearing – Road Improvement Special Assessment District – Archwood Drive and Dublin Circle

---

Subject to the Township Board adopting Resolution No. 2009-016 (the third of five resolutions), enclosed is the fourth of five resolutions which sets a public hearing to hear objections to the special assessment district roll for construction of road improvements for Archwood Drive and Dublin Circle.

Staff has determined the final cost estimates for this road improvement project to be $71,489. Fifty percent of this final cost estimate is $35,745, which is the amount to be assessed against the benefiting property owners in this district. The remaining fifty percent will be funded by the township.

Based upon these final cost estimates, our Assessor developed a tentative Special Assessment Roll for the 30 benefiting parcels within the district with an assessment of $1,191.50 per benefit.

Therefore, enclosed for your review and approval is Resolution No. 2009-017, which is the fourth of five resolutions, which creates the special assessment district roll and sets a public hearing to hear objections to the same.

RECOMMENDED MOTION:

To adopt Resolution No. 2009-017, which is the fourth of five resolutions which creates a special assessment district and roll for road improvements for Archwood Drive and Dublin Circle and sets a public hearing for May 19, 2009 at 8:00 p.m. to hear objections to the same.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Wednesday, April 29, 2009

RE: 2009 Local Street Improvement Projects – Archwood/Dublin & Veltema

Attached are resolutions three and four (of a total five) regarding the establishment of Special Assessment Districts (SAD) to provide local street improvement for residents of Archwood Drive/Dublin Circle and Veltema Drive. Resolution three establishes the "need and necessity" of the proposed improvements and directs the Township Supervisor to prepare the SAD roll, while resolution four sets a public hearing to hear objections to that proposed roll.

As you know, the Township Board will hold a public hearing on the need and necessity of the improvements at their meeting on May 6th. It would be at this time that residents opposing the improvements could submit a valid petition containing more than 20% of the benefiting property owner's signatures to cancel the project. Such action can be reversed by 51% of the owners signing a petition requesting the project to proceed.

Pending the outcome of the public hearing, the next steps would be for the Township Board to hold the public hearing on the roll and then to establish the official SAD roll for each project area. Once this has occurred, I would notify the Ingham County Road Commission (ICRC) to prepare the project agreements. The agreement, once received, will be forwarded to the Township Board for acceptance. The suggested improvements could then take place this summer.

I've also attached the maps of each project area for your reference, as well as the cost proposal information which has been seen before. Please notice that in the cost proposal, the Watchel Drive stub-street has been eliminated from the Veltema Drive project. This was done as a result of the public information meeting that was conducted by staff on April 14th. It was discussed with residents and the ICRC that this street did not need to be improved at this time, as it could be enhanced at some point in the future should development of the property to the east occur. This reduced the total project cost by approximately $10,000.

If you need any additional information, or have any questions, please do not hesitate to ask. Otherwise, please forward the attached information to the Township Board for their consideration and action at the May 6th meeting. Thank you.

2009 LOCAL ROAD IMPROVEMENT PROGRAM SECOND PROPOSAL

Watchel has been removed from consideration based on public input received at the information meeting on 4/14/09

Proposed Project Name:	**ICRC Est.**	**Add ICRC 10% Admin.**
Project 1 Archwood Drive from Catalina to End Dublin Circle from Archwood to End	 $45,140 $19,850	 $49,654 $21,835
Project 1 Sub-Total:		*$71,489*
$71,489 x 50% = $35,745 Total SAD Share *$35,745 / 30 benefits =* ***$1,192 per benefit***		
Project 2 Veltema Drive from Willoughby Rd. to Bush Gardens	$48,562	$53,418
Project 2 Sub-Total:		*$53,418*
$53,418 x 50% = $26,709 Total SAD Share *$26,709 / 14 benefits =* ***$1,908 per benefit***		
TOTAL 2009 LOCAL ROAD IMPROVEMENTS EST. COST:		***$124,907***
ICRC Share:		***$62,453.50***
SAD Share:		***$62,453.50***

In the past, the Board has permitted the SAD amounts to be paid over time, at a pre-set interest rate.

*For simplicity, numbers have been rounded up to the nearest whole dollar where possible.

DELHI CHARTER TOWNSHIP

RESOLUTION 2009-017

THIS IS THE FOURTH OF FIVE RESOLUTIONS WHICH SETS A PUBLIC HEARING FOR MAY 19th, 2009 AT 8:00 O'CLOCK P.M. TO HEAR OBJECTIONS TO THE SPECIAL ASSESSMENT DISTRICT ROLL FOR THE CONSTRUCTION OF STREET IMPROVEMENTS FOR ARCHWOOD DRIVE AND DUBLIN CIRCLE.

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held in the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Wednesday, May 6, 2009, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____ .

WHEREAS, by resolution (Resolution 2009-008) adopted April 21, 2009, the Township Board of the Charter Township of Delhi, determined to acquire and construct street improvements more particularly described as follows: ***Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end*** and assess a part of the cost thereof to the property deemed benefited by said improvements, all in accordance with Act 188, Public Acts of Michigan, 1954, as amended; and

WHEREAS, the Supervisor has prepared and reported to the Township Board a special assessment roll assessing the cost of said improvements to the property benefited thereby with his certificate attached thereto and is included as "Exhibit A" of this resolution.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll shall be filed with the office of the Township Clerk and shall be available for public examination during regular working hours on regular working days.

2. The Township Board shall meet at 8:00 o'clock, p.m. on Tuesday, the 19th day of May, 2009, in the Community Services Center, 2074 Aurelius Road, Holt, Michigan, in the Charter Township of Delhi, for the purpose of reviewing and hearing objections to the special assessment roll.

3. The Township Clerk shall cause notice of such hearing and filing of the assessment roll to be published twice in a newspaper of general circulation in the Township prior to the date of the hearing. The first publication shall be at least ten (10) days before the hearing. The Clerk shall also cause notice of such hearing to be mailed

by first class mail to all property owners in the special assessment district shown, on the current assessment rolls of the Township, at least ten (10) full days before the date of said hearing. Said notice, as published and mailed, shall be in substantially the following form:

DELHI CHARTER TOWNSHIP RESIDENTS

NOTICE OF REVIEW OF SPECIAL ASSESSMENT ROLL FOR
THE CONSTRUCTION OF STREET IMPROVEMENTS FOR ARCHWOOD DRIVE
FROM CATALINA TO THE END AND DUBLIN CIRCLE FROM ARCHWOOD TO THE
END,, CHARTER TOWNSHIP OF DELHI, INGHAM COUNTY, MICHIGAN

TO THE OWNERS OF THE FOLLOWING DESCRIBED PROPERTY:

33-25-05-23-452-008	33-25-05-23-453-001	33-25-05-23-452-005	33-25-05-23-452-003
33-25-05-23-452-009	33-25-05-23-452-004	33-25-05-23-452-001	33-25-05-23-453-012
33-25-05-23-452-007	33-25-05-23-452-010	33-25-05-23-452-002	33-25-05-23-453-011
33-25-05-23-453-006	33-25-05-23-453-002	33-25-05-23-453-013	33-25-05-23-453-009
33-25-05-23-452-006	33-25-05-23-453-005	33-25-05-23-452-014	33-25-05-23-452-015
33-25-05-23-452-013	33-25-05-23-452-011	33-25-05-23-453-008	33-25-05-23-453-010
33-25-05-23-451-001	33-25-05-23-452-012	33-25-05-23-453-003	
33-25-05-23-406-012	33-25-05-23-453-007	33-25-05-23-453-004	

and excluding all streets and other land deemed not benefited.

PLEASE TAKE NOTICE that a special assessment roll has been prepared and is on file in the office of the Township Clerk for public examination. Said special assessment roll has been prepared for the purpose of assessing a part of the cost of the following described improvements to the property benefited. The streets to be improved include: **Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end.**

TAKE FURTHER NOTICE that the Township Board will meet on Tuesday, May 21st, 2009, at 8:00 o'clock, p.m. in the Community Services Center, 2074 Aurelius Road, Holt, Michigan, for the purpose of reviewing said special assessment roll and hearing any objections thereto.

Appearance and protest at the hearing is required in order to appeal the amount of special assessment to the state tax tribunal. A property owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance or protest by letter, and his or her personal appearance will not be required. Petitions to the Michigan Tax Tribunal must be filed within thirty (30) days from the date the special assessment roll is confirmed.

_____
Evan Hope, Township Clerk

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

AYES:
NAYS:
ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this ____ day of May, 2009.

_____
Evan Hope, Township Clerk

EXHIBIT A:
May 6, 2009

Special Assessment Roll for Street Improvements to:
Archwood Drive from Catalina to the end and Dublin Circle from Archwood to the end

PARCEL NUMBER	OWNER NAME	OWNER ADDRESS			BENEFITS	COST PER BENEFIT	TOTAL ASSESSMENT
33-25-05-23-452-008	BOUCK, KYLE W & WENDY L	4160 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-009	DOSS, GREGORY LEE & DEBRA A	4150 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-007	SPANIOLO, JAMES & JOSEPHINE	4168 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-006	BARE, RODNEY H & SANDRA L	1575 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-006	DUDLEY, JAY S	1560 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-013	RUDDY, NANCY L	4149 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-451-001	CAMPBELL, PAMELA A	4119 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-406-012	GRASSE, ERIC J & CHERIS L	4120 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-001	BROWN, JEANNE K & COLLIN A	1535 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-004	COOK, CHRISTIAN D & CARRIE A	4155 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-010	JENSEN, RICK A & CYNTHIA S	4140 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-002	GADSON, DAMION & LASHA	1543 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-005	SANDERS, TIMOTHY & DIANE B	1567 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-011	ANDERSON, JOHN M & CHERYL L	4130 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-012	REUSCHLEIN, PHILIP & CHAVEZ, AMY L	4139 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-007	WILLIAMS, THOMAS J & LORI A	4176 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-005	CHRISTENSEN, KATHLEEN A	4165 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-001	EATON INTERMEDIATE SCHOOL DISTRIC	1790 E PACKARD HIGHWAY	CHARLOTTE	MI 48813	1	$1,191.50	$1,191.50
33-25-05-23-452-002	PHILO, JOSEPH H & DEBRA S	4139 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-013	NAEYAERT, ROBIN M	4128 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-014	BYRNE, MARGUERITE I AND	4159 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-008	HUISJEN, HENRY J & JANINE M	4168 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-003	DANEFF, PHILLIP	11636 HOLT HIGHWAY	DIMONDALE	MI 48821	1	$1,191.50	$1,191.50
33-25-05-23-453-004	SMITH, CRAIG T & DOROTHY E	1559 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-003	PULIDO, ROLDOFO O & JULIA A	4147 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-012	DOMZALSKI, TERRY J & SUSAN M	4136 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-011	BUTLER, TIMOTHY R & MICHELLE D	4144 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-009	HICKMAN, TRICIA M	4160 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-452-015	BURNETT, PATRICIA AND	4169 DUBLIN CIRCLE	HOLT	MI 48842	1	$1,191.50	$1,191.50
33-25-05-23-453-010	TRAVIS, ANGELA F	4152 ARCHWOOD DRIVE	HOLT	MI 48842	1	$1,191.50	$1,191.50
				TOTALS:	**30**	**$35,745**	**$35,745**

DELHI CHARTER TOWNSHIP

SUPERVISOR'S CERTIFICATE OF
SPECIAL ASSESSMENT ROLL FOR

CONSTRUCTION OF STREET IMPROVEMENTS FOR ARCHWOOD DRIVE FROM CATALINA DRIVE TO END AND DUBLIN CIRCLE FROM ARCHWOOD DRIVE TO THE END.

I, Stuart Goodrich, the duly elected Supervisor of the Charter Township of Delhi, do hereby certify that the attached special assessment roll was made pursuant to Resolution No. 2009-017 of the Board of Trustees of the Charter Township of Delhi, adopted on the 6th day of May, 2009.

Further, in making said roll, I have exercised my best judgment, and to the best of my knowledge, said roll conforms in all respects to the directions contained in said resolution and the statutes of the State of Michigan.

Dated this _____ day of May, 2009.

DELHI CHARTER TOWNSHIP

_____

Stuart Goodrich, Township Supervisor

Per Assessment Roll Dated April 23, 2009.

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-013 – Approving the Purchase of Development Rights Program Application for Maynard Beery

---

Enclosed for your review and approval is Resolution No. 2009-013 – Approving the Purchase of Development Rights Program Application for Maynard Beery.

This application for consideration under Ingham County's Purchase of Development Rights Program is consistent with our Master Plan. Our Master Plan specifically identifies "Farmland Preservation" as one of the major tools utilized to implement the Master Plan. As such, it states "…farmland preservation standards will be placed in areas of significant agricultural and open space importance. To protect agricultural industry for the Township, specific areas with adequate farming soils will be protected from development."

This parcel is ideal for farmland preservation as it is almost one mile south of our urban services boundary. Therefore, I recommend your approval of this application.

RECOMMENDED MOTION:

To adopt Resolution No. 2009-013, a resolution to approve the Purchase of Development Rights Program Application for Maynard Beery.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Tuesday, April 28, 2009

RE: Purchase of Development Rights Application
Maynard Beery

At the Committee meeting on April 21st we discussed the application by Maynard Beery in which he is requesting consideration under Ingham County's Purchase of Development Rights program. At the time of the discussion, I explained that the applications must be signed off on by the Township and that this needed to occur by May 1st in order to meet the County's requirements. Additionally, the County requires that a resolution in support of the application accompany the application. We were not able to accommodate this schedule because we did not have the application at the time of our meeting. However, I discussed this situation with Ingham County's Ag. Board representative and she urged us to proceed with signing off on the application (once received) and passing the required resolution at our first meeting in May.

I received the application from Mr. Beery (copy attached) and endorsed it based on the Board's consensus at the Committee meeting. The second step is for us to consider and take action on the resolution in support of the application, which you will find attached. I would ask that you forward this information, along with your support, to the Board at their May 6th meeting. If you have any questions, or require additional information, please don't hesitate to ask. Thank you.

DELHI CHARTER TOWNSHIP

RESOLUTION 2009 - 013

RESOLUTION APPROVING PURCHASE OF DEVELOPMENT RIGHTS
LANDOWNER APPLICATION FOR MAYNARD BEERY

At a Regular Meeting of the Township Board, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan on Wednesday, the 6th day of May, 2009, at 7:30 o'clock p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____ and supported by _____.

WHEREAS, agriculture and farmland is important to our community by generating economic revenue, providing important environmental benefits, ensuring the future availability of a local source of food, preserving open spaces, and by contributing to our quality of life, and

WHEREAS, agricultural land continues to be converted to other uses as the population moves into more rural and agricultural areas of the County, and

WHEREAS, the Delhi Charter Township Board has reviewed the request for support of an application to the Ingham County Agricultural Preservation Board for Purchase of Development Rights by Mr. Maynard Beery and has determined that the nomination of the property is compatible with the long-range goals of the Township regarding farmland preservation.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the Delhi Charter Township Board does hereby authorize Maynard Beery's participation in the Ingham County Purchase of Development Rights program for property located on Aurelius Road totaling approximately 84 acres of land (33-25-05-34-200-008 & 34-400-006), and

2. That Delhi Township supports the efforts of the Ingham County Board of Commissioners to establish and fund an active farmland preservation program in the County and encourages landowners who own farmland that should be preserved to apply for consideration under program.

AYES:

NAYS:

ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

STATE OF MICHIGAN)
) ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 6th day of May 2009.

IN WITNESS WHEREOF, I have affixed my official signature this ____ day of _____, 2009.

_____
Evan Hope, Township Clerk

DELHI CHARTER TOWNSHIP
DEPT. OF COMMUNITY DEVELOPMENT

2074 Aurelius Road
Holt, MI 48842-6320

Phone (517) 694-8281
Fax (517) 694-1289

April 22, 2009

Stacy Byers
Ingham County Agricultural Preservation Board
121 E. Maple, 2nd Floor
PO Box 319
Mason, MI 48854

RE: Maynard Beery's PDR Application

Dear Stacy:

Enclosed is the signed application form from Maynard Beery. Our Board authorized me to sign the application at their meeting last night and expressed their support for the application. However, we will not have a resolution for you until May 7th. I will forward a copy of the resolution to you at that time. Mr. Beery asked me to send this application directly to you, rather than returning it to him.

Please let me know if you have any questions. Thank you.

Sincerely,

Tracy L C Miller
Director

COPY

COPY

Ingham County
Agricultural Preservation Board
P.O. Box 319
Mason, MI 48854
(517) 244-7197
stacy@sheridanland.com

Purchase of Development Rights Program Application Deadline: ***May 1, 2009 at 5:00 pm.***

Ingham County Purchasing Department
c/o Agricultural Preservation Board
121 E. Maple 2nd Floor
P.O. Box 319
Mason, MI 48854

Applications must be received in a sealed envelope!

Section I Landowner Information

Name (list all) Maynard Beery

Company Name (if any) Beery Farms of Michigan L.L.C.

Address 849 N. Aurelius Rd. (Street/Rd) Mason (City) Mi (State) 48854 (Zip)

Telephone 517-676-4686 (Daytime) (Evening) 517-712-9690 (Cell)

Section II Property Information

1.) Do you own all Mineral Rights on the Nominated Property? Yes
If No, who owns them? (name) (address) (phone)

2.) Is the nominated property already restricted from being developed? (yes / no)
Are there any restrictive covenants, leases or easements on the nominated property, such as land entered into the Federal Wetland Reserve Program (WRP), or existing conservation with a private conservancy, or a long-term lease that restricts the use of the land for agricultural purposes only? (yes / no)
If yes, please explain

3.) Tax Parcel ID # and acreage for each:
33-25-05-34-200-008 / 77ac
33-25-05-34-400-006 / 7ac
/
/
/

4.) How is your land currently zoned? (circle one)

Agricultural Agricultural Residential Commercial
Commercial/Industrial Other

5.) Do you have a USDA/NRCS Soil Conservation Plan? Yes
If yes, Plan Number _____ Date adopted _____

6.) Type of Agriculture
Row Crop (landowners must provide documentation of certified organic rating; attach with application. If certification is not attached, points will be allocated as such.)

Corn _____ Acreage _____ Certified Organic? Yes_____ No_____

Wheat _____ Acreage _____ Certified Organic? Yes_____ No_____

Soybeans _____ Acreage _____ Certified Organic? Yes_____ No_____

Alfalfa _____ Acreage _____ Certified Organic? Yes_____ No_____

Other _____ Acreage _____ Certified Organic? Yes_____ No_____

Livestock

Beef Cattle ✓ Head: 50 Total 2008 Sales:$ $5000
Certified Organic? Yes ✓ ***No*** _____ 3rd year transition to organic certification

Dairy_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Horses_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Pigs_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Sheep_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Chickens_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Turkeys_____ Head: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Specialty Crop

Fruit_____ Acreage: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

Vegetable_____ Acreage: _____ Total 2008 Sales:$_____
Certified Organic? Yes _____ ***No*** _____

7.) Is the property currently enrolled in the Farmland and Open Space Preservation Act (PA 116)?
No: ✓ Yes: _____

If yes, Parcel # enrolled _____ Acreage _____
Parcel # enrolled _____ Acreage _____
Parcel # enrolled _____ Acreage _____
Parcel # enrolled _____ Acreage _____
Parcel # enrolled _____ Acreage _____

8.) Is the nominated property within 1 mile of a livestock operation (1000 unit)?
Yes ✓ Owner's Name Larry David 50 head

Address of operation Aurelius Rd Mason Mi 48854
(street) (city) (state) (zip)

Section III Additional Landowner Information

9.) Is the landowner applying with a "block application"? No ✓ Yes _____
If yes, fill out the block application on the parcel worksheet.

10.) Is the Nominated Property MAEAP (Michigan Agricultural Environmental Assurance Program) Verified? No ✓ Yes _____ in process
If yes, list verification number (with MDA) _____

Section IV Matching Funds

10.)Will the landowner donate any portion of the development rights value as matching funds?
No ✓ Yes _____
If yes, what percent of the easement value is the landowner willing to donate _____%

Donation may result in an income tax benefit. Discuss this with your CPA or tax attorney to confirm your eligibility. Applicants offering to take less than the appraised value will be scored higher, but must honor that offer at time of closing. I agree to accept an offer at closing that is discounted from the appraised value by the above percentage

X _____ Date 4-21-09
(signature of applicant(s)

X _____ Date _____
(signature of applicant(s)

Section V. Township Approval

FOR OFFICIAL USE ONLY (Township Fills Out)

Applications must have Township Approval to proceed with the application process. Applications without Township approval ***will not*** be considered further.

1. Is the nominated property in an area slated for commercial, industrial, residential or within a designated urban services district in the master plan?
   _____ Yes ___X___ No

2. Is the nominate Property zoned for agricultural use?
   ___X___ Yes _____ No

3. Exclusive Agricultural District (low density, i.e. 1:20, 1:40 sliding scales, etc ?
   _____ Yes ___X___ No

4. General Agriculture District (higher density, i.e. rural residential, less than 1:20)
   ___X___ Yes _____ No

5. Property is zoned rural residential
   _____ Yes ___X___ No

6. Is **the resolution approving the application** by the township board attached?
   __ Yes _____ No

The township must pass a resolution approving the application in order for the application to be considered.

Certification

I certify that the statements made above are a true and accurate representation of the facts regarding the nominated property.

x TRACY LC MILLER — 517-268-3088
Printed Name — Phone Number

x [signature] — 4-22-09
Signature of Local Government Official — Date

Township Resolution # _____ is attached

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: April 30, 2009

RE: Resolution No. 2009-018 – Annual Determination of Streetlight Assessments

---

Enclosed for your review and approval is Resolution No. 2009-018 which would adjust the annual streetlight assessments in our current Streetlight Special Assessment Districts to reflect recent rate increases.

A few years ago the Board created consolidated streetlight districts to provide for a fair and equitable assessment to the benefiting property owners within each district. Those resolutions enabled future Boards to adjust the annual assessments as necessary whenever the Township received rate adjustments from either Consumers Energy or the Lansing Board of Water and Light.

A rate increase was imposed by the Lansing Board of Water and Light and, therefore, the Board should pass that increase to all the benefiting streetlight districts. This resolution provides the Board with that opportunity. Therefore, I recommend approval of the same.

Recommended Motion:

To adopt Resolution No. 2009-018 which adjusts the annual streetlight assessments, per Exhibit A, to reflect rate increases imposed by the Lansing Board of Water and Light.

Delhi Charter Township
Department of Community Development

MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Tuesday, April 28, 2009

RE: BWL Rate Increase - Streetlights

The Lansing Board of Water and Light (BWL) raised their rates for street lighting by 2.5 percent, effective May 1, 2009. This rate increase affects each of the eleven the BWL streetlight districts and the district assessments must be modified to reflect this increase. Otherwise, a shortfall of $1,529.53 will be recognized in 2010 and years beyond. Unfortunately, because streetlight assessments are paid "in advance," a portion of the May 1st rate increase will be collected in 2009 and will result in a small shortfall (May 1 – Dec 31). This amount will be paid at large in 2009. Provided there are not additional rate increases in the near future, the amount collected for 2010 will be sufficient.

As you know, all of the Township's streetlight districts include language which permits the Township Board to, by resolution, amend the special assessments to reflect an increase in the rate. The proposed amendment will result in a total amount collected of $65,217.40, or an increase of $1,529.53 which will cover the increased costs incurred. The special assessment roll for the eleven districts will be modified to recognize this increase.

That being said, we have attached a resolution which would amend the assessments for the eleven BWL streetlight districts. I would request that resolution be forwarded, along with your concurrence, to the Township Board for their consideration and action at the May 6th meeting. If you have any questions, or require any additional information, please do not hesitate to ask. Thank you.

OUTDOOR LIGHTING SERVICE
RATE NO. 9

Availability - This rate is available to any customer located within the Board of Water and Light (BWL) service area for dusk to dawn lighting of customer's premises. The BWL furnishes and maintains all lights. The installation will overhang private property from existing or new poles set at points accessible to BWL construction and maintenance equipment. This rate is not available for purposes of street, highway, or public thoroughfare lighting.

Monthly Rate - Shall be computed in accordance with the following charges.

Luminaires on Overhead Mast Arm on existing BWL poles

High Pressure Sodium	**5/1/09**
100 W	$10.36
250 W	$17.49
400 W	$18.69

Mercury Vapor[1]	
175 W	$10.87
400 W	$18.69

Floodlighting Luminaires on Bracket Arm on existing BWL poles

High Pressure Sodium	
100 W	$14.81
250 W	$18.55
400 W	$21.73

Metal Halide	
400 W	$27.00
1000 W	$46.70
1500 W	$64.82

In the event additional facilities or rearrangement of existing facilities is required, the BWL shall install, operate and maintain such facilities for the following monthly charges.

Type of Facilities	**5/1/09**	
35-foot wood poles including span of overhead secondary extension	$13.33	Per pole
37-foot concrete pole including span of overhead secondary extension	$19.50	Per pole
Other facilities, hand set poles, or rearrangement of existing facilities	1.67%	of estimated cost

[1] Rates apply to existing luminaires only and are not open to new business.

OUTDOOR LIGHTING SERVICE
RATE NO. 9

Tax Adjustment - Bills shall be increased within the limits of any governmental authority or political subdivision which levies taxes, license fees, franchise fees, or any other charges against the Board's property, or its operation, or the production and/or sale of electrical energy, to offset any such cost and thereby prevent other customers from being compelled to share such local increases.

Delayed Payment Charge - A delayed payment charge of 5% of the unpaid balance, excluding delayed payment charges, shall be added to any bill that is not paid on or before the due date.

Rules and Regulations - Service under this rate is subject to the BWL Rules and Regulations for Electric Service incorporated herein by this reference.

Service Contract - A written service agreement shall be entered into to take BWL service for a term of years determined as follows:

(a) One year, if additional facilities are not required, or
(b) Three years, if additional facilities are required
(c) Five years, for metal halide lamps or if monthly charges calculated at 1.67% of estimated cost,
(d) Ten years, if special contractual arrangements are made.

In the event the customer discontinues service before the end of the agreement term, the established rate for the remaining portion of the agreement shall immediately become due and payable. The BWL will replace lamps or make repairs when practicable after the customer has reported that the installation requires servicing. Such replacements and repairs will be made during regular working hours. The BWL may refuse or restrict the service provided in this rate to seasonal type customers and/or may require such customers to pay for the service annually in advance where the permanency of the customer is doubtful or has not been demonstrated by the customer. If relocation, including adjustment, of the outdoor protective light or relocation of other facilities used in connection with the light is desired by the customer during the term of the contract, the BWL will provide this service, if feasible, at the customer's expense.

Adopted: March 26, 2009 Effective: May 1, 2009

DELHI CHARTER TOWNSHIP

RESOLUTION NO. 2009-018

A RESOLUTION REGARDING ANNUAL DETERMINATION OF STREETLIGHT ASSESSMENTS

At a regular meeting of the Delhi Charter Township Board of Trustees of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan 48842 on Wednesday, the 6th day of May, 2009, at 7:30 p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____:

WHEREAS, special assessment districts as presented in Exhibit A of this resolution, have been previously created by the Township; and

WHEREAS, the special assessment roll assessing the cost of the streetlights equally among the parcels included in each District was previously confirmed and approved by resolution of the Township Board; and

WHEREAS, pursuant to statute (MCL 41.289c) the Township Board is required to annually determine the amount to be assessed to each parcel of property within each District for that purpose; and

WHEREAS, the Township Board has received a notice of increase in cost of such lighting from the utility provider;

NOW THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to MCL 41.289c the Township Board does hereby determine that the amount to be levied for street light purposes within each of the Districts for the next ensuing year shall be and is hereby established as set forth in Exhibit A attached hereto; and

2. The Assessor shall spread said amount upon the special assessment roll or a column provided in the regular tax roll, which assessment shall become due and be collected at the same time as other Township taxes are assessed, levied and collected, and shall be returned in the same manner for non-payment.

AYES:
NAYES:
ABSENT:

The foregoing Resolution declared adopted on the date written above.

_____
Evan Hope, Township Clerk

Exhibit A

Delhi Charter Township Special Assessment Roll - SL005

Woodland Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-12-	Lot Number	Benefits	2010 et al Roll
276-003	7	1	$112.00
276-004	8	1	$112.00
276-005	9	1	$112.00
276-006	10	3	$336.00
276-007	1	1	$112.00
276-008	2	1	$112.00
276-009	3	1	$112.00
276-010	4	1	$112.00
276-011	5	1	$112.00
276-012	6	1	$112.00
	Total Roll	**12**	**$1,344.00**

$168.00	per light per year times 8 lights equals	**$1,344.00**
$1,344.00	divided by 12 benefits equals	$112.00
$112.00	times 12 benefits equals	**$1,344.00**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Liz Tobias

Delhi Charter Township Special Assessment SL045

Meadow Ridge Subdivision Streetlight Assessment

Lot #	Property # 33-25-05-20	Benefits	2010 et al Roll
1	201-001	1	$79.53
2	201-002	1	$79.53
3	201-003	1	$79.53
4	201-004	1	$79.53
5	201-005	1	$79.53
6	201-006	1	$79.53
7	201-007	1	$79.53
28	201-008	1	$79.53
29	201-009	1	$79.53
30	201-010	1	$79.53
31	201-011	1	$79.53
8	202-001	1	$79.53
9	202-002	1	$79.53
10	202-003	1	$79.53
11	202-004	1	$79.53
12	202-005	1	$79.53
13	202-006	1	$79.53
14	202-007	1	$79.53
15	202-008	1	$79.53
16	202-009	1	$79.53
17	202-010	1	$79.53
18	203-001	1	$79.53
19	203-002	1	$79.53
20	203-003	1	$79.53
21	203-004	1	$79.53
22	203-005	1	$79.53
23	203-006	1	$79.53
24	203-007	1	$79.53
25	203-008	1	$79.53
26	203-009	1	$79.53
27	203-010	1	$79.53
38	203-011	1	$79.53
37	203-012	1	$79.53
36	203-013	1	$79.53
35	203-014	1	$79.53
53	203-015	1	$79.53
52	203-016	1	$79.53
51	203-017	1	$79.53
50	203-018	1	$79.53
49	203-019	1	$79.53
48	203-020	1	$79.53
47	203-021	1	$79.53
54	203-022	1	$79.53
32	204-001	1	$79.53
33	204-002	1	$79.53

April 28, 2009 Reviewed By Jim Munson

Meadow Ridge Subdivision Streetlight Assessment

Lot #	Property # 33-25-05-20	Benefits	2010 et al Roll
34	204-003	1	$79.53
39	204-004	1	$79.53
40	204-005	1	$79.53
41	204-006	1	$79.53
42	204-007	1	$79.53
43	204-008	1	$79.53
44	204-009	1	$79.53
45	204-010	1	$79.53
46	204-011	1	$79.53
55	250-001	1	$79.53
56	250-002	1	$79.53
57	250-003	1	$79.53
58	250-004	1	$79.53
59	250-005	1	$79.53
60	250-006	1	$79.53
61	250-007	1	$79.53
62	250-008	1	$79.53
63	250-009	1	$79.53
112	250-010	1	$79.53
111	250-011	1	$79.53
110	250-012	1	$79.53
109	250-013	1	$79.53
108	250-014	1	$79.53
107	250-015	1	$79.53
106	250-016	1	$79.53
105	250-017	1	$79.53
64	251-001	1	$79.53
65	251-002	1	$79.53
66	251-003	1	$79.53
67	251-004	1	$79.53
68	251-005	1	$79.53
69	251-006	1	$79.53
70	251-007	1	$79.53
71	251-008	1	$79.53
72	251-009	1	$79.53
73	251-010	1	$79.53
74	251-011	1	$79.53
75	251-012	1	$79.53
76	252-001	1	$79.53
77	252-002	1	$79.53
78	252-003	1	$79.53
79	252-004	1	$79.53
80	252-005	1	$79.53
81	252-006	1	$79.53
82	252-007	1	$79.53
83	252-008	1	$79.53
84	252-009	1	$79.53
85	252-010	1	$79.53

April 28, 2009 Reviewed By Jim Munson

Meadow Ridge Subdivision Streetlight Assessment

Lot #	Property # 33-25-05-20	Benefits	2010 et al Roll
104	253-001	1	$79.53
103	253-002	1	$79.53
102	253-003	1	$79.53
101	253-004	1	$79.53
100	253-005	1	$79.53
99	253-006	1	$79.53
98	253-007	1	$79.53
97	253-008	1	$79.53
96	253-009	1	$79.53
95	253-010	1	$79.53
94	253-011	1	$79.53
93	253-012	1	$79.53
92	253-013	1	$79.53
91	253-014	1	$79.53
90	253-015	1	$79.53
113	253-016	1	$79.53
114	253-017	1	$79.53
115	253-018	1	$79.53
116	253-019	1	$79.53
117	253-020	1	$79.53
118	253-021	1	$79.53
119	253-022	1	$79.53
120	253-023	1	$79.53
121	253-024	1	$79.53
122	253-026	1	$79.53
123	253-027	1	$79.53
124	253-028	1	$79.53
125	253-029	1	$79.53
128	253-030	1	$79.53
129	253-031	1	$79.53
130	253-032	1	$79.53
131	253-033	1	$79.53
132	253-034	1	$79.53
133	253-035	1	$79.53
134	253-036	1	$79.53
135	253-037	1	$79.53
136	253-038	1	$79.53
87	254-001	1	$79.53
88	254-002	1	$79.53
89	254-003	1	$79.53
126	276-001	1	$79.53
127	276-002	1	$79.53
169	276-003	1	$79.53
168	276-004	1	$79.53
167	276-005	1	$79.53
166	276-006	1	$79.53
165	276-007	1	$79.53
164	276-008	1	$79.53

April 28, 2009 Reviewed By Jim Munson

Meadow Ridge Subdivision Streetlight Assessment

Lot #	Property # 33-25-05-20	Benefits	2010 et al Roll
163	276-009	1	$79.53
162	276-010	1	$79.53
161	276-011	1	$79.53
160	276-012	1	$79.53
159	276-013	1	$79.53
158	276-014	1	$79.53
157	276-015	1	$79.53
156	276-016	1	$79.53
155	276-017	1	$79.53
154	276-018	1	$79.53
153	276-019	1	$79.53
144	277-001	1	$79.53
145	277-002	1	$79.53
146	277-003	1	$79.53
147	277-004	1	$79.53
148	277-005	1	$79.53
149	277-006	1	$79.53
150	277-007	1	$79.53
151	277-008	1	$79.53
152	277-009	1	$79.53
137	277-010	1	$79.53
138	277-011	1	$79.53
139	277-012	1	$79.53
140	277-013	1	$79.53
141	277-014	1	$79.53
142	277-015	1	$79.53
143	277-016	1	$79.53
86	400-016	1	$79.53
	Total Roll	**169**	**$13,440.57**

$168.00	per light per year times 80 lights equals	**$13,440.00**
$13,440.00	divided by 169 benefits equals	$79.53
$79.53	times 169 benefits equals	**$13,440.57**

Evan Hope, Township Clerk

Date

April 28, 2009

Reviewed By Jim Munson

DELHI CHARTER TOWNSHIP SPECIAL ASSESSMENT - SL046

Moorwood Farms Streetlight Assessment

Unit #	Property # 33-25-05-17	Benefits	2010 et al Roll
1	402-001	1	$79.87
2	402-002	1	$79.87
3	402-003	1	$79.87
4	402-004	1	$79.87
5	402-005	1	$79.87
6	402-006	1	$79.87
7	402-007	1	$79.87
8	402-008	1	$79.87
9	402-009	1	$79.87
10	402-010	1	$79.87
11	402-011	1	$79.87
12	402-012	1	$79.87
13	403-001	1	$79.87
116	403-002	1	$79.87
117	403-003	1	$79.87
118	403-004	1	$79.87
119	403-005	1	$79.87
120	403-006	1	$79.87
121	403-007	1	$79.87
122	403-008	1	$79.87
14	404-001	1	$79.87
15	404-002	1	$79.87
16	404-003	1	$79.87
17	404-004	1	$79.87
18	404-005	1	$79.87
53	404-006	1	$79.87
52	404-007	1	$79.87
51	404-008	1	$79.87
50	404-009	1	$79.87
49	404-010	1	$79.87
48	404-011	1	$79.87
47	404-012	1	$79.87
46	404-013	1	$79.87
45	404-014	1	$79.87
44	404-015	1	$79.87
43	404-016	1	$79.87
63	404-017	1	$79.87
105	404-018	1	$79.87
106	404-019	1	$79.87
107	404-020	1	$79.87
108	404-021	1	$79.87
109	404-022	1	$79.87
110	404-023	1	$79.87
111	404-024	1	$79.87

Moorwood Farms Streetlight Assessment

Unit #	Property # 33-25-05-17	Benefits	2010 et al Roll
112	404-025	1	$79.87
113	404-026	1	$79.87
114	404-027	1	$79.87
115	404-028	1	$79.87
19	405-001	1	$79.87
20	405-002	1	$79.87
21	405-003	1	$79.87
22	405-004	1	$79.87
23	405-005	1	$79.87
34	405-006	1	$79.87
25	405-007	1	$79.87
26	405-008	1	$79.87
32	405-009	1	$79.87
33	405-010	1	$79.87
34	405-011	1	$79.87
35	405-012	1	$79.87
36	405-013	1	$79.87
37	405-014	1	$79.87
38	405-015	1	$79.87
39	405-016	1	$79.87
40	405-017	1	$79.87
41	405-018	1	$79.87
42	405-019	1	$79.87
62	405-020	1	$79.87
61	405-021	1	$79.87
60	405-022	1	$79.87
59	405-023	1	$79.87
58	405-024	1	$79.87
57	405-025	1	$79.87
56	405-026	1	$79.87
55	405-027	1	$79.87
54	405-028	1	$79.87
27	406-001	1	$79.87
28	406-002	1	$79.87
29	406-003	1	$79.87
30	406-004	1	$79.87
31	406-005	1	$79.87
72	406-006	1	$79.87
71	406-007	1	$79.87
70	406-008	1	$79.87
69	406-009	1	$79.87
68	406-010	1	$79.87
67	406-011	1	$79.87
66	406-012	1	$79.87
65	406-013	1	$79.87
101	406-014	1	$79.87
100	406-015	1	$79.87

April 28, 2009 Reviewed By Jim Munson

Moorwood Farms Streetlight Assessment

Unit #	Property # 33-25-05-17	Benefits	2010 et al Roll
99	406-016	1	$79.87
98	406-017	1	$79.87
97	406-018	1	$79.87
96	406-019	1	$79.87
95	406-020	1	$79.87
94	406-021	1	$79.87
93	406-022	1	$79.87
92	406-023	1	$79.87
91	406-024	1	$79.87
90	406-025	1	$79.87
89	406-026	1	$79.87
88	406-027	1	$79.87
87	406-028	1	$79.87
86	406-029	1	$79.87
85	406-030	1	$79.87
84	406-031	1	$79.87
83	406-032	1	$79.87
82	406-033	1	$79.87
81	406-034	1	$79.87
80	406-035	1	$79.87
79	406-037	1	$79.87
78	406-038	1	$79.87
77	406-039	1	$79.87
76	406-040	1	$79.87
75	406-041	1	$79.87
74	406-042	1	$79.87
73	406-043	1	$79.87
64	406-044	1	$79.87
102	406-045	1	$79.87
103	406-046	1	$79.87
104	406-047	1	$79.87
	Total Roll	**122**	**$9,744.14**

$168.00	per light per year times 58 lights equals	**$9,744.00**
$9,744.00	dividded by 122 benefits equals	$79.87
$79.87	times 122 benefits equals	**$9,744.14**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll SL047

Loch Woode Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2010 et al Roll
176-001	Parcel	1	$54.80
176-002	50	1	$54.80
176-003	51	1	$54.80
176-004	52	1	$54.80
176-005	53	1	$54.80
176-006	54	1	$54.80
176-007	55	1	$54.80
176-008	90	1	$54.80
176-009	91	1	$54.80
176-010	92	1	$54.80
176-011	93	1	$54.80
176-012	94	1	$54.80
176-014	95	1	$54.80
176-015	96	1	$54.80
176-016	97	1	$54.80
176-017	98	1	$54.80
177-001	99	1	$54.80
177-002	100	1	$54.80
177-003	101	1	$54.80
177-004	102	1	$54.80
177-005	103	1	$54.80
177-006	104	1	$54.80
177-007	105	1	$54.80
177-008	106	1	$54.80
177-009	107	1	$54.80
177-010	108	1	$54.80
177-011	109	1	$54.80
177-012	110	1	$54.80
177-013	111	1	$54.80
177-014	112	1	$54.80
177-015	113	1	$54.80
177-016	114	1	$54.80
177-017	115	1	$54.80
177-018	116	1	$54.80
177-019	117	1	$54.80
177-020	118	1	$54.80
177-021	119	1	$54.80
177-022	120	1	$54.80
177-023	121	1	$54.80
177-024	122	1	$54.80

Loch Woode Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2010 et al Roll
177-025	123	1	$54.80
177-026	124	1	$54.80
178-001	125	1	$54.80
178-002	126	1	$54.80
178-003	127	1	$54.80
178-004	128	1	$54.80
251-008	1	1	$54.80
251-009	2	1	$54.80
251-010	3	1	$54.80
251-011	4	1	$54.80
251-012	5	1	$54.80
251-013	6	1	$54.80
251-014	7	1	$54.80
251-015	8	1	$54.80
251-016	9	1	$54.80
251-017	10	1	$54.80
251-018	11	1	$54.80
251-019	12	1	$54.80
251-020	13	1	$54.80
251-021	14	1	$54.80
251-022	15	1	$54.80
251-023	16	1	$54.80
251-024	17	1	$54.80
251-025	18	1	$54.80
251-026	19	1	$54.80
251-027	20	1	$54.80
251-028	21	1	$54.80
252-001	22	1	$54.80
252-002	23	1	$54.80
252-003	24	1	$54.80
252-004	25	1	$54.80
252-005	26	1	$54.80
252-006	27	1	$54.80
252-007	28	1	$54.80
252-008	29	1	$54.80
252-009	30	1	$54.80
252-010	31	1	$54.80
252-011	32	1	$54.80
252-012	33	1	$54.80
252-013	34	1	$54.80
252-014	35	1	$54.80
253-001	36	1	$54.80

April 28, 2009 Reviewed By Jim Munson

Loch Woode Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2010 et al Roll
253-002	37	1	$54.80
253-003	38	1	$54.80
253-004	39	1	$54.80
253-005	40	1	$54.80
253-006	41	1	$54.80
253-007	42	1	$54.80
254-001	43	1	$54.80
254-002	44	1	$54.80
254-003	45	1	$54.80
254-004	46	1	$54.80
254-005	47	1	$54.80
254-006	48	1	$54.80
254-007	49	1	$54.80
255-001	56	1	$54.80
255-002	57	1	$54.80
255-003	58	1	$54.80
255-004	59	1	$54.80
255-005	60	1	$54.80
255-006	87	1	$54.80
255-007	85	1	$54.80
255-008	83	1	$54.80
255-009	81	1	$54.80
255-010	79	1	$54.80
255-011	77	1	$54.80
255-012	78	1	$54.80
255-013	80	1	$54.80
255-014	82	1	$54.80
255-015	84	1	$54.80
255-016	86	1	$54.80
255-017	88	1	$54.80
255-018	89	1	$54.80
256-001	61	1	$54.80
256-002	62	1	$54.80
256-003	63	1	$54.80
256-004	64	1	$54.80
256-005	65	1	$54.80
256-006	66	1	$54.80
256-007	67	1	$54.80
256-008	68	1	$54.80
256-009	69	1	$54.80
256-010	70	1	$54.80
256-011	71	1	$54.80

April 28, 2009 Reviewed By Jim Munson

Loch Woode Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2010 et al Roll
256-012	72	1	$54.80
256-013	73	1	$54.80
256-014	74	1	$54.80
256-015	75	1	$54.80
256-017	76	1	$54.80
	Total Roll	**129**	**$7,069.20**

$178.00	per light per year times 18 lights equals	$3,204.00
$168.00	per light per year times 23 lights equals	$3,864.00
	Total	**$7,068.00**
$7,068.00	divided by 129 benefits equals	$54.80
$54.80	times 129 benefits equals	**$7,069.20**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll SL051

Houghton Heights Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2010 et al Roll
126-002	2	1	$91.00
126-003	3	1	$91.00
126-004	4	1	$91.00
126-005	5	1	$91.00
126-006	6	1	$91.00
126-007	7	1	$91.00
126-008	8	1	$91.00
126-009	9	1	$91.00
126-012	12	1	$91.00
126-016	13	1	$91.00
126-017	10 & 11	2	$182.00
127-002	14	1	$91.00
127-003	15	1	$91.00
127-004	16	1	$91.00
127-005	17	1	$91.00
127-006	18	1	$91.00
128-001	19	1	$91.00
128-002	20	1	$91.00
128-003	21	1	$91.00
128-004	22	1	$91.00
128-005	23	1	$91.00
128-006	24	1	$91.00
256-017	1	1	$91.00
	Total Roll	**24**	**$2,184.00**

$168.00	per light per year times 13 lights equals	**$2,184.00**
$2,184.00	divided by 24 benefits equals	$91.00
$91.00	times 24 benefits equals	**$2,184.00**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll SL052

Chisholm Hills Estates Subdivision Streetlight Assessment

Lot Number	Parcel Number 33-25-05-08-	Benefits	2010 et al Roll
61	329-001	1	$81.17
62	329-002	1	$81.17
63	329-003	1	$81.17
64	329-004	1	$81.17
65	329-005	1	$81.17
66	329-006	1	$81.17
67	330-001	1	$81.17
68	330-002	1	$81.17
69	330-003	1	$81.17
70	330-004	1	$81.17
71	330-005	1	$81.17
72	330-006	1	$81.17
73	330-007	1	$81.17
74	330-008	1	$81.17
75	330-009	1	$81.17
76	330-010	1	$81.17
77	330-012	1	$81.17
78	330-013	1	$81.17
79	330-014	1	$81.17
80	331-001	1	$81.17
81	331-003	1	$81.17
82	331-004	1	$81.17
83	331-005	1	$81.17
84	331-006	1	$81.17
85	331-007	1	$81.17
86	331-008	1	$81.17
87	331-009	1	$81.17
Pt 88 & Pt 89	331-012	1	$81.17
Pt 88 & Pt 89	331-013	1	$81.17
1	376-001	1	$81.17
2	376-002	1	$81.17
3	376-003	1	$81.17
4	376-004	1	$81.17
5	376-005	1	$81.17
6	376-006	1	$81.17
7	376-007	1	$81.17
8	376-008	1	$81.17
9	376-009	1	$81.17
10	376-010	1	$81.17
11	376-011	1	$81.17

Chisholm Hills Estates Subdivision Streetlight Assessment

Lot Number	Parcel Number 33-25-05-08-	Benefits	2010 et al Roll
21	376-012	1	$81.17
22	376-013	1	$81.17
23	376-014	1	$81.17
24	376-015	1	$81.17
25	376-016	1	$81.17
26	376-017	1	$81.17
27	376-018	1	$81.17
28	376-019	1	$81.17
29	376-020	1	$81.17
30	376-021	1	$81.17
31	376-022	1	$81.17
32	376-023	1	$81.17
33	376-024	1	$81.17
12	377-001	1	$81.17
13	377-002	1	$81.17
14	377-003	1	$81.17
15	377-004	1	$81.17
16	377-005	1	$81.17
17	377-006	1	$81.17
18	377-007	1	$81.17
19	377-008	1	$81.17
20	377-009	1	$81.17
34	377-010	1	$81.17
35	377-011	1	$81.17
36	377-012	1	$81.17
37	377-013	1	$81.17
38	377-014	1	$81.17
39	377-015	1	$81.17
40	377-016	1	$81.17
41	377-017	1	$81.17
42	377-018	1	$81.17
50	381-001	1	$81.17
49	381-002	1	$81.17
48	381-003	1	$81.17
47	381-004	1	$81.17
46	381-005	1	$81.17
45	381-006	1	$81.17
44	381-007	1	$81.17
43	381-008	1	$81.17
60	381-009	1	$81.17
59	381-010	1	$81.17
58	381-011	1	$81.17

Chisholm Hills Estates Subdivision Streetlight Assessment

Lot Number	Parcel Number 33-25-05-08-	Benefits	2010 et al Roll
51	382-001	1	$81.17
52	382-002	1	$81.17
53	382-003	1	$81.17
54	382-004	1	$81.17
55	382-005	1	$81.17
56	382-006	1	$81.17
57	382-007	1	$81.17
	Total Roll	**89**	**$7,224.13**

$168.00	per light per year times 43 lights equals	**$7,224.00**
$7,224.00	divided by 89 benefits equals	$81.17
$81.17	times 89 benefits equals	**$7,224.13**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll SL065

Autumnwood Condominiums Streetlight Assessment

Parcel Number 33-25-05-15-	Unit Number	Benefits	2010 et al Roll
227-001	1	1	$45.63
227-002	2	1	$45.63
227-003	3	1	$45.63
227-004	4	1	$45.63
227-005	5	1	$45.63
227-006	6	1	$45.63
227-007	7	1	$45.63
227-008	8	1	$45.63
227-009	9	1	$45.63
227-010	10	1	$45.63
227-011	11	1	$45.63
227-012	12	1	$45.63
227-013	13	1	$45.63
227-014	14	1	$45.63
227-015	15	1	$45.63
227-016	16	1	$45.63
227-017	17	1	$45.63
227-018	18	1	$45.63
227-019	19	1	$45.63
227-020	20	1	$45.63
227-021	21	1	$45.63
227-022	22	1	$45.63
227-023	23	1	$45.63
227-024	24	1	$45.63
227-025	25	1	$45.63
227-026	26	1	$45.63
227-027	27	1	$45.63
227-028	28	1	$45.63
227-029	29	1	$45.63
227-030	30	1	$45.63
227-031	31	1	$45.63
227-032	32	1	$45.63
227-033	33	1	$45.63
227-034	34	1	$45.63
227-035	35	1	$45.63
227-036	36	1	$45.63
227-037	37	1	$45.63
227-038	38	1	$45.63
227-039	39	1	$45.63
227-040	40	1	$45.63
227-041	41	1	$45.63
227-042	42	1	$45.63
227-043	43	1	$45.63
227-044	44	1	$45.63
227-045	45	1	$45.63

April 28, 2009 Reviewed By Jim Munson

Autumnwood Condominiums Streetlight Assessment

Parcel Number 33-25-05-15-	Unit Number	Benefits	2010 et al Roll
227-046	46	1	$45.63
227-047	47	1	$45.63
227-048	48	1	$45.63
227-049	49	1	$45.63
227-050	50	1	$45.63
227-051	51	1	$45.63
227-052	52	1	$45.63
227-053	53	1	$45.63
227-054	54	1	$45.63
	Total Roll	**54**	**$2,464.02**

$164.00	per light per year times 2 lights equals	$328.00
$178.00	per light per year times 12 lights equals	$2,136.00
	Total	**$2,464.00**
$2,464.00	divided by 54 benefits equals	$45.63
$45.63	times 54 benefits equals	**$2,464.02**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll - SL077

Pine Tree Road (north of I-96) Streetlight Special Assessment

Property # 33-25-05-	Front Footage	Assessment Per Foot	2010 et al Roll
01-100-007	198.97	1.00218	$203.99
01-100-011	209.99	1.00218	$215.29
01-100-014	160	1.00218	$164.04
01-100-015	160	1.00218	$164.04
01-100-016	160	1.00218	$164.04
01-100-017	160	1.00218	$164.04
01-100-018	160	1.00218	$164.04
01-100-019	160	1.00218	$164.04
01-100-020	160.01	1.00218	$164.05
01-100-021	272	1.00218	$278.86
01-100-023	83.44	1.00218	$85.54
01-100-024	345.46	1.00218	$354.17
01-300-027	60	1.00218	$61.51
01-300-028	246.38	1.00218	$252.59
01-300-033	550	1.00218	$563.87
01-300-034	150	1.00218	$153.78
01-301-001	74.7	1.00218	$76.58
01-301-002	74.7	1.00218	$76.58
01-301-003	74.7	1.00218	$76.58
01-301-004	74.7	1.00218	$76.58
01-301-005	74.7	1.00218	$76.58
01-301-006	74.7	1.00218	$76.58
01-301-007	74.7	1.00218	$76.58
01-301-008	74.7	1.00218	$76.58
02-200-003	109	1.00218	$111.75
02-200-004	118	1.00218	$120.98
02-200-005	100	1.00218	$102.52
02-200-033	477.24	1.00218	$489.28
02-200-041	322	1.00218	$330.12
02-200-043	391.74	1.00218	$401.62
02-200-044	391	1.00218	$400.86
02-200-050	260.48	1.00218	$267.05
02-400-002	165	1.00218	$169.16
02-400-008	359.7	1.00218	$368.77
02-401-002	185	1.00218	$189.67
02-401-003	200.39	1.00218	$205.44
02-401-008	318.07	1.00218	$326.09
02-406-001	321.11	1.00218	$329.21
	7552.58	**Total Roll**	**$7,743.06**

$267.00	per light per year times 29 lights equals	**$7,743.00**
$7,743.00	divided by 7,552.58 LF equals (per LF)	$1.02522
$1.02522	times 7,552.58 LF equals	**$7,743.06**

Evan Hope, Township Clerk

Date

April 28, 2009

Reviewed By Liz Tobias

Delhi Charter Township Special Assessment Roll SL078

Willoughby Oaks Condominiums Streetlight Assessment

Parcel Number 33-25-05-16-	Unit Number	Benefits	2010 et al Roll
228-001	1	1	$69.67
228-002	2	1	$69.67
228-003	3	1	$69.67
228-004	4	1	$69.67
228-005	5	1	$69.67
228-006	6	1	$69.67
228-007	7	1	$69.67
228-008	8	1	$69.67
228-009	9	1	$69.67
228-010	10	1	$69.67
228-011	11	1	$69.67
228-012	12	1	$69.67
228-013	13	1	$69.67
228-014	14	1	$69.67
228-015	15	1	$69.67
228-016	16	1	$69.67
228-017	17	1	$69.67
228-018	18	1	$69.67
228-019	19	1	$69.67
228-020	20	1	$69.67
228-021	21	1	$69.67
228-022	22	1	$69.67
228-023	23	1	$69.67
228-024	24	1	$69.67
	Total Roll	**24**	**$1,672.08**

$164.00	per light per year times 2 lights equals	$328.00
$168.00	per light per year times 8 lights equals	$1,344.00
	Total	**$1,672.00**
$1,672.00	divided by 24 benefits equals	$69.67
$69.67	times 24 benefits equals	**$1,672.08**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Jim Munson

Delhi Charter Township Special Assessment Roll SL081

Legacy Park Streetlight Assessment

Parcel Number 33-25-05-02-	Lot/Unit Number	Benefits	2010 et al Roll
200-012	6	1	$330.58
200-014	1	1	$330.58
200-018	4	1	$330.58
200-019	5	1	$330.58
200-024	7	1	$330.58
200-025	8	1	$330.58
200-026	9 & 10	2	$661.16
200-029	12	1	$330.58
200-050	13 & 14	2	$661.16
200-034	15	1	$330.58
200-036	17	1	$330.58
200-037	18	1	$330.58
200-039	20	1	$330.58
200-040	21	1	$330.58
200-045	2 & 3	2	$661.16
200-046	11	1	$330.58
201-001	Unit 1 (Pt. of 19)	1	$330.58
201-002	Unit 2 (Pt. of 19)	1	$330.58
	Total Roll	**21**	**$6,942.18**

$267.00	per light per year times 26 lights equals	**$6,942.00**
$6,942.00	divided by 21 benefits equals	$330.58
$330.58	times 21 benefits equals	**$6,942.18**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Liz Tobias

Delhi Charter Township Special Assessment Roll SL082

Oakwood Executive Park Streetlight Assessment

Parcel Number 33-25-05-02-	Lot Number	Benefits	2010 et al Roll
401-003	3	1	$317.06
401-004	4	1	$317.06
401-005	5	1	$317.06
401-007	6	1	$317.06
402-003	9	1	$317.06
402-004	10	1	$317.06
402-008	7,8,11,12	4	$1,268.24
403-004	14,15	2	$634.12
403-005	13	1	$317.06
404-001	16	1	$317.06
405-001	27	1	$317.06
405-002	28	1	$317.06
405-003	29	1	$317.06
	Total Roll	**17**	**$5,390.02**

$245.00	per light per year times 22 lights equals	**$5,390.00**
$5,390.00	divided by 17 benefits equals	$317.06
$317.06	times 17 benefits equals	**$5,390.02**

Evan Hope, Clerk

Date

April 28, 2009

Reviewed By Liz Tobias

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-066 – FY 2009 General Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-066 – FY 2009 General Fund Budget.

Changes in revenue include an increase in ambulance fees of $80,000, major decreases in state shared revenue by $174,000 and interest earnings by $50,000 along with minor adjustments for a net decrease in revenues of $151,700. This will change our total revenues from $7,460,350 to $7,308,650.

Changes in expenditures by department include an increase in the Manager's Office of $2,950, a decrease in the Clerk's Office of $24,030, an increase in the Information Technology Department of $9,000, an increase in the Treasurer's Office of $2,580, a decrease in the Assessing Department of $35,060, a decrease in the Building and Grounds Department of $3,240, a decrease in the Cemetery Department of $1,350, a decrease in Infrastructure of $35,000, and a decrease in Other Functions of $73,210 for a net decrease of $157,360. This will change our total expenditures from $8,315,770 to $8,157,910.

The net effect of these changes in revenues and expenditures will be a reduction in the use of fund balance of $5,660, resulting in an increase of ending fund balance from $1,730,271 to $1,735,931.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-066 for the FY 2009 General Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 28, 2009

RE: FY 2009 General Fund Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-066 for the FY 2009 General Fund Budget.

Fund Balance
The original 2009 budget as adopted has expenditures exceeding revenues by $855,420 reducing fund balance to $1,730,271. These budget amendments, if adopted, would slightly increase fund balance to $1,736,431. This would be accomplished by reducing revenues by $151,700 and reducing expenditures by $157,360. Fund balance would be at 24% of operating expenditures (which does not include transfers out).

Revenues
Revenues, projected to decrease by $151,700 are as follows:

- State shared revenue is reduced by $174,000 (by 10%)
- A $50,000 reduction in interest due to lower interest rates and less cash to invest
- An $80,000 increase in ambulance fees
- Other small changes with a net effect of reducing revenues by $7,700

Expenditures
Expenditures, projected to decrease by $157,360 are as follows:

- A $2,950 increase in the Manager's office for the manager's pay raise approved after the budget was adopted
- A $24,030 decrease in the Clerk's office due to the elimination of a position effective June 1st.
- A $9,000 increase in the Information Technology Department for 2 servers that were budgeted in 2008 but not received until 2009.
- A $2,580 increase in the Treasurer's office to fix a clerical error for disability insurance and additional tax adjustment payments to the County.
- A decrease of $35,060 in the Assessing Department which is a combination of 1 position being eliminated on June 1, a vacancy (Assessing Director), and payments for a contractual employee filling in for the vacant position.

- A decrease of $3,240 in the Building and Grounds Department which is the allocated portion of the Public Services position being eliminated June 1st.
- A reduction of $1,350 in the Cemetery Department which is the allocated portion of the Public Services position being eliminated June 1st.
- A $35,000 reduction in the Infrastructure Department with $100,000 added to street improvements for Holt Rd. improvements and a $135,000 reduction to sidewalk improvement eliminating the S Washington sidewalk improvement.
- A $73,210 reduction on Other Functions which consists of a $140,130 reduction in retiree benefits (no OPEB funding, only pay as you go), an estimated $20,200 for additional unemployment expenses, a reduction in the transfer to parks and recreation due to no OPEB funding in parks (only pay as you go), and an additional transfer to Community Development of $75,200 in order to maintain a positive fund balance (needed due to declining revenues).

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-066
F.Y. 2009 GENERAL FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 General Fund Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
101-000.00-403.00	CUR REAL & PERS PROP TAX	2,796,000	-	2,796,000	
101-000.00-404.00	IFT/CFT & SERVICE FEES	21,800		21,800	
101-000.00-423.00	TRAILER PARK FEES	5,600		5,600	
101-000.00-445.00	DELQ TAX & INT & PENALTIES	40,000		40,000	
101-000.00-447.00	PROPERTY TAX ADMIN FEE	425,000		425,000	
101-000.00-458.00	FIRE INSPECTION FEES	3,000		3,000	
101-000.00-460.00	FIRE DEPT. BURNING PERMITS	5,000		5,000	
101-000.00-476.00	MISC LICENSES, PERMITS & FEES	2,500		2,500	
101-000.00-574.02	STATE REV SHAR-SALES CONSTIT.	1,520,000	(152,000)	1,368,000	10% reduction
101-000.00-574.02	STATE REV SHAR-SALES STATUTORY	220,000	(22,000)	198,000	10% reduction
101-000.00-574.03	RETURNABLE LIQ LICENSE FEES	9,300		9,300	
101-000.00-574.04	STATE SHARED REV-RIGHT OF WAY	10,350		10,350	
101-000.00-587.00	DISTRICT LIBRARY CONTRIBUTIONS	28,000		28,000	
101-000.00-632.00	FIRE DEPARTMENT SERVICE FEES	100,000		100,000	
101-000.00-632.01	FIRE DEPT EDUCATIONAL REVENUE	1,500		1,500	
101-000.00-633.00	AMBULANCE FEES	500,000	80,000	580,000	increased collections
101-000.00-634.00	CEMETERY - BURIAL FEES	22,000		22,000	
101-000.00-635.00	CEMETERY - LOT SALES	22,000		22,000	
101-000.00-640.00	COPIES/FAX/SEARCH REVENUE	200		200	
101-000.00-642.00	TREE PROGRAM SALES	10,000		10,000	
101-000.00-655.00	MOTOR VEHICLE ORDINANCE FINES	55,000	(10,000)	45,000	
101-000.00-664.00	INTEREST	180,000	(50,000)	130,000	lower interest rates/funds to invest
101-000.00-664.01	INTEREST-SURPLUS DRAIN	-	500	500	
101-000.00-669.02	COMMUNICATION TOWER LEASE FEE	15,240		15,240	
101-000.00-672.01	STREETLIGHT SPECIAL ASSESSMENT	262,390		262,390	
101-000.00-672.02	BLACKTOP & ROAD SPECIAL ASSESSI	61,200		61,200	
101-000.00-675.03	DONATIONS FOR FIRE DEPT.	1,000		1,000	
101-000.00-676.01	ELECTION EXPENSE REIMBURSEMEN	28,000		28,000	
101-000.00-687.00	REFUNDS/REBATE/REIMBURSEMENTS	8,000		8,000	
101-000.00-694.00	MISCELLANEOUS REVENUE	2,500		2,500	
101-000.00-694.01	TRI-COUNTY METRO REIMBURSEMEN	47,000		47,000	
101-000.00-694.02	CABLE FRANCHISE FEES	265,000		265,000	
101-000.00-694.03	BWL FRANCHISE FEE	93,500	1,800	95,300	
101-000.00-694.04	DAILY CASH OVER/SHORT	-		-	
101-000.00-699.03	COST ALLOCATION-FROM SEWER FU	364,450		364,450	
101-000.00-699.04	REIMBURSEMENT FROM FETA FUND	164,820		164,820	
101-000.00-699.11	TRANSFER IN - DELHI DDA	170,000		170,000	
Total Revenues		7,460,350	(151,700)	7,308,650	
LEGISLATIVE					
101-101.00-707.00	BOARD OF TRUSTEES-SALARY	64,740		64,740	
101-101.00-715.00	SOCIAL SECURITY/MEDICARE	1,580		1,580	
101-101.00-717.00	LIFE INSURANCE	140		140	
101-101.00-718.00	PENSION CONTRIBUTION	1,640		1,640	
101-101.00-802.00	MEMBERSHIPS,DUES,SUBS	33,620		33,620	
101-101.00-853.00	TELEPHONE/COMMUNICATIONS	350		350	
101-101.00-917.00	WORKERS COMP	130		130	
101-101.00-956.00	MISCELLANEOUS	1,000		1,000	
101-101.00-960.00	EDUCATION & TRAINING	3,000		3,000	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
TOTAL LEGISLATIVE		106,200	-	106,200	
MANAGER					
101-171.00-703.00	SALARIES	215,460	2,040	217,500	Mgr raise
101-171.00-703.00	DEPUTY SALARY	2,500		2,500	
101-171.00-703.00	PART TIME HELP	21,000		21,000	
101-171.00-703.01	OVERTIME	2,980		2,980	
101-171.00-715.00	SOCIAL SECURITY/MEDICARE	18,620		18,620	
101-171.00-716.00	HEALTH INSURANCE	19,850	510	20,360	
101-171.00-716.01	DENTAL INSURANCE	3,480		3,480	
101-171.00-717.00	LIFE INSURANCE	1,180		1,180	
101-171.00-718.00	PENSION CONTRIBUTION	22,180	200	22,380	
101-171.00-719.00	DISABILITY INSURANCE	1,640		1,640	
101-171.00-723.00	AUTOMOBILE EXPENSE ALLOWANCE	10,170	200	10,370	
101-171.00-726.00	OFFICE SUPPLIES	1,000		1,000	
101-171.00-853.00	TELEPHONE/COMMUNICATIONS	1,020		1,020	
101-171.00-917.00	WORKERS COMP	1,050		1,050	
101-171.00-956.00	MISCELLANEOUS	2,900		2,900	
101-171.00-960.00	EDUCATION & TRAINING	11,000		11,000	
TOTAL MANAGER		336,030	2,950	338,980	
ACCOUNTING					
101-191.00-703.00	SALARIES	113,800		113,800	
101-191.00-703.00	PART TIME HELP	19,500		19,500	
101-191.00-715.00	SOCIAL SECURITY/MEDICARE	9,400		9,400	
101-191.00-716.00	HEALTH INSURANCE	10,000		10,000	
101-191.00-716.01	DENTAL INSURANCE	3,200		3,200	
101-191.00-717.00	LIFE INSURANCE	620		620	
101-191.00-718.00	PENSION CONTRIBUTION	12,000		12,000	
101-191.00-719.00	DISABILITY INSURANCE	900		900	
101-191.00-726.00	OFFICE SUPPLIES	1,500		1,500	
101-191.00-807.00	AUDIT FEES	6,000		6,000	
101-191.00-818.00	CONTRACTUAL SERVICES	100		100	
101-191.00-917.00	WORKERS COMP	600		600	
101-191.00-956.00	MISCELLANEOUS	900		900	
101-191.00-960.00	EDUCATION & TRAINING	7,500		7,500	
TOTAL ACCOUNTING		186,020	-	186,020	
CLERK					
101-215.00-703.000	SALARIES	185,620	(17,150)	168,470	Position eliminated less vac/sick/comp payout
101-215.00-703.00	DEPUTY SALARY	2,500		2,500	
101-215.00-715.00	SOCIAL SECURITY/MEDICARE	14,690	(1,600)	13,090	Position eliminated
101-215.00-716.00	HEALTH INSURANCE	40,240	(2,310)	37,930	Position eliminated
101-215.00-716.01	DENTAL INSURANCE	4,430	(540)	3,890	Position eliminated
101-215.00-717.00	LIFE INSURANCE	1,020	(110)	910	Position eliminated
101-215.00-718.00	PENSION CONTRIBUTION	18,560	(2,080)	16,480	Position eliminated
101-215.00-719.00	DISABILITY INSURANCE	1,410	(160)	1,250	Position eliminated
101-215.00-726.00	OFFICE SUPPLIES	14,000		14,000	
101-215.00-740.00	MATERIAL & SUPPLIES	2,000		2,000	
101-215.00-803.00	POSTAGE	12,000		12,000	
101-215.00-817.00	CODIFICATION OF TWP ORDINANCES	5,000		5,000	
101-215.00-818.00	CONTRACTUAL SERVICES	-		-	
101-215.00-853.00	TELEPHONE/COMMUNICATIONS	850		850	
101-215.00-870.00	MILEAGE	500		500	
101-215.00-902.00	PUBLISHING/LEGAL NOTICES	14,000		14,000	
101-215.00-917.00	WORKERS COMP	600	(80)	520	Position eliminated
101-215.00-956.00	MISCELLANEOUS	500		500	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
101-215.00-960.00	EDUCATION & TRAINING	3,560		3,560	
TOTAL CLERK		321,480	(24,030)	297,450	
INFORMATION TECHNOLOGY					
101-228.00-703.00	SALARIES	67,510		67,510	
101-228.00-703.00	PART TIME HELP	30,970		30,970	
101-228.00-703.00	LONGEVITY	1,350		1,350	
101-228.00-715.00	SOCIAL SECURITY/MEDICARE	7,640		7,640	
101-228.00-716.00	HEALTH INSURANCE	11,600		11,600	
101-228.00-716.01	DENTAL INSURANCE	960		960	
101-228.00-717.00	LIFE INSURANCE	370		370	
101-228.00-718.00	PENSION CONTRIBUTION	6,750		6,750	
101-228.00-719.00	DISABILITY INSURANCE	520		520	
101-228.00-740.00	MATERIAL & SUPPLIES	5,000		5,000	
101-228.00-853.00	TELEPHONE/COMMUNICATIONS	3,100		3,100	
101-228.00-870.00	MILEAGE	1,000		1,000	
101-228.00-917.00	WORKERS COMP	400		400	
101-228.00-930.00	HARDWARE MAINTENANCE	10,000		10,000	
101-228.00-930.02	COMPUTER EQUIPMENT	5,000	9,000	14,000	2 servers originally budgeted in 2008
101-228.00-930.03	COMPUTER SOFTWARE MAINTENANC	38,000		38,000	
101-228.00-932.00	COMPUTER PROGRAM CHANGES	2,500		2,500	
101-228.00-941.00	OFFICE EQUIPMENT LEASE	5,000		5,000	
101-228.00-956.00	MISCELLANEOUS	500		500	
101-228.00-960.00	EDUCATION & TRAINING	3,000		3,000	
101-228.00-970.00	CAPITAL OUTLAY	52,500		52,500	
TOTAL INFORMATION TECHNOLOGY		253,670	9,000	262,670	
TREASURER					
101-253.00-703.00	SALARIES	157,430		157,430	
101-253.00-703.00	DEPUTY SALARY	2,500		2,500	
101-253.00-703.00	PART TIME HELP	35,200		35,200	
101-253.00-715.00	SOCIAL SECURITY/MEDICARE	15,270		15,270	
101-253.00-716.00	HEALTH INSURANCE	29,200		29,200	
101-253.00-716.01	DENTAL INSURANCE	4,120		4,120	
101-253.00-717.00	LIFE INSURANCE	860		860	
101-253.00-718.00	PENSION CONTRIBUTION	15,750		15,750	
101-253.00-719.00	DISABILITY INSURANCE	120	1,080	1,200	correct clerical error
101-253.00-726.00	OFFICE SUPPLIES	1,000		1,000	
101-253.00-729.00	TAX BILL PRINTING	14,500		14,500	
101-253.00-815.00	COURT FILING/SERVICE FEES	2,000		2,000	
101-253.00-853.00	TELEPHONE/COMMUNICATIONS	500		500	
101-253.00-870.00	MILEAGE	500		500	
101-253.00-917.00	WORKERS COMP	800		800	
101-253.00-956.00	MISCELLANEOUS	750		750	
101-253.00-960.00	EDUCATION & TRAINING	5,900		5,900	
101-253.00-964.00	TAX ADJUSTMENTS TO COUNTY/TWP	700	1,500	2,200	tax adjustments more than anticipated
TOTAL TREASURER		287,100	2,580	289,680	
ASSESSING					
101-257.00-703.000	SALARIES	200,300	(48,480)	151,820	Vacancy + layoff less vac/sick/comp payout
101-257.00-703.00	PART TIME HELP	-	100	100	
101-257.00-703.01	OVERTIME	2,650	1,500	4,150	
101-257.00-708.00	BOARD OF REVIEW	3,600	400	4,000	
101-257.00-715.00	SOCIAL SECURITY/MEDICARE	16,100	(1,720)	14,380	position eliminated
101-257.00-716.00	HEALTH INSURANCE	28,750	(2,150)	26,600	position eliminated

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
101-257.00-716.01	DENTAL INSURANCE	4,200	(290)	3,910	position eliminated
101-257.00-717.00	LIFE INSURANCE	1,090	(120)	970	position eliminated
101-257.00-718.00	PENSION CONTRIBUTION	20,100	(2,250)	17,850	position eliminated
101-257.00-719.00	DISABILITY INSURANCE	1,550	(170)	1,380	position eliminated
101-257.00-729.00	ASSESSMENT NOTICES/PP STATEMTS	5,650	4,400	10,050	corrected notice
101-257.00-730.00	GASOLINE	1,200		1,200	
101-257.00-740.00	MATERIAL & SUPPLIES	6,000		6,000	
101-257.00-801.00	LEGAL FEES	12,000		12,000	
101-257.00-818.00	CONTRACTUAL SERVICES	6,000	13,800	19,800	contracted assessor
101-257.00-853.00	TELEPHONE/COMMUNICATIONS	1,100		1,100	
101-257.00-870.00	MILEAGE	600		600	
101-257.00-917.00	WORKERS COMP	2,300	(80)	2,220	position eliminated
101-257.00-931.00	VEHICLE REPAIR/MAINTENANCE	2,400		2,400	
101-257.00-956.00	MISCELLANEOUS	1,000		1,000	
101-257.00-960.00	EDUCATION & TRAINING	6,500		6,500	
TOTAL ASSESSING		323,090	(35,060)	288,030	
ELECTIONS					
101-262.00-701.00	ELECTION INSPECTORS	24,430		24,430	
101-262.00-715.00	SOCIAL SECURITY/MEDICARE	100		100	
101-262.00-718.00	PENSION CONTRIBUTION	20		20	
101-262.00-726.00	OFFICE SUPPLIES	6,000		6,000	
101-262.00-818.03	CONTRACTED COUNTY SERVICES	6,800		6,800	
101-262.00-870.00	MILEAGE	300		300	
101-262.00-917.00	WORKERS COMP	60		60	
101-262.00-956.00	MISCELLANEOUS	1,000		1,000	
TOTAL ELECTIONS		38,710	-	38,710	
BUILDING & GROUNDS					
101-265.00-703.000	SALARIES	58,640	(2,770)	55,870	GF portion of DPS position eliminated
101-265.00-703.00	PART TIME HELP	3,100		3,100	
101-265.00-703.01	OVERTIME	5,080		5,080	
101-265.00-715.00	SOCIAL SECURITY/MEDICARE	5,210		5,210	
101-265.00-716.00	HEALTH INSURANCE	13,650	(150)	13,500	
101-265.00-716.01	DENTAL INSURANCE	1,670	(20)	1,650	
101-265.00-717.00	LIFE INSURANCE	370	(10)	360	
101-265.00-718.00	PENSION CONTRIBUTION	5,870	(270)	5,600	
101-265.00-719.00	DISABILITY INSURANCE	560	(10)	550	
101-265.00-730.00	GASOLINE	3,410		3,410	
101-265.00-775.00	EQUIPMENT & SUPPLIES	5,800		5,800	
101-265.00-805.00	ENGINEERING SERVICES	5,000		5,000	
101-265.00-818.00	CONTRACTUAL SERVICES	39,260		39,260	
101-265.00-853.00	TELEPHONE/COMMUNICATIONS	20,000		20,000	
101-265.00-917.00	WORKERS COMP	1,350	(10)	1,340	
101-265.00-921.03	UTILITIES - WATER	6,400		6,400	
101-265.00-921.03	UTILITIES - SEWER	3,900		3,900	
101-265.00-921.04	UTILITIES - ELECTRIC	95,840		95,840	
101-265.00-921.04	UTILITIES - GAS	33,280		33,280	
101-265.00-930.00	BUILDING MAINTENANCE & REPAIRS	41,500		41,500	
101-265.00-930.02	EQUIPMENT MAIN & REPAIR	3,840		3,840	
101-265.00-956.00	MISCELLANEOUS	600		600	
101-265.00-970.00	CAPITAL OUTLAY	40,000		40,000	
TOTAL BUILDING & GROUNDS		394,330	(3,240)	391,090	
CEMETERY					
101-276.00-703.00	SALARIES	45,600	(1,040)	44,560	GF portion of DPS position eliminated

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
101-276.00-703.00!	PART TIME HELP	8,310		8,310	
101-276.00-703.01(	OVERTIME	1,650		1,650	
101-276.00-715.00(	SOCIAL SECURITY/MEDICARE	4,320	(80)	4,240	
101-276.00-716.00(	HEALTH INSURANCE	9,040	(100)	8,940	
101-276.00-716.01(	DENTAL INSURANCE	1,110	(10)	1,100	
101-276.00-717.00(	LIFE INSURANCE	250	(10)	240	
101-276.00-718.00(	PENSION CONTRIBUTION	4,560	(100)	4,460	
101-276.00-719.00(	DISABILITY INSURANCE	370	(10)	360	
101-276.00-730.00(	GASOLINE	2,260		2,260	
101-276.00-731.00(	PROPANE GAS	490		490	
101-276.00-775.00	EQUIPMENT & SUPPLIES	5,500		5,500	
101-276.00-818.00(	CONTRACTUAL SERVICES	3,740		3,740	
101-276.00-917.00(	WORKERS COMP	1,650		1,650	
101-276.00-921.00(	UTILITIES	1,000		1,000	
101-276.00-921.04(	UTILITIES - ELECTRIC	730		730	
101-276.00-930.00(	BUILDING MAINTENANCE & REPAIRS	3,000		3,000	
101-276.00-930.02(	EQUIPMENT MAIN & REPAIR	3,540		3,540	
101-276.00-956.00(	MISCELLANEOUS	2,500		2,500	
101-276.00-960.00(	EDUCATION & TRAINING	250		250	
101-276.00-967.02(	TWP PROPERTIES-DRAIN/TAXES/SAD	500		500	
TOTAL CEMETERY		100,370	(1,350)	99,020	
POLICE					
101-301.00-801.00(	LEGAL FEES	30,000		30,000	
101-301.00-818.00(	CONTRACTUAL SERVICES	2,407,580		2,407,580	
TOTAL POLICE		2,437,580	-	2,437,580	
FIRE DEPARTMENT					
101-336.00-703.00(	SALARIES	724,950		724,950	
101-336.00-703.00!	PART TIME HELP	111,860		111,860	
101-336.00-703.00'	LONGEVITY	1,350		1,350	
101-336.00-703.01(	OVERTIME	137,680		137,680	
101-336.00-703.01	HOLIDAY PAY	25,600		25,600	
101-336.00-705.00(	BOARD OF APPEALS-PER DIEM	500		500	
101-336.00-709.00(	VOLUNTEER FIREMENS SALARIES	105,680		105,680	
101-336.00-715.00(	SOCIAL SECURITY/MEDICARE	85,960		85,960	
101-336.00-716.00(	HEALTH INSURANCE	144,000		144,000	
101-336.00-716.01(	DENTAL INSURANCE	16,870		16,870	
101-336.00-717.00(	LIFE INSURANCE	3,680		3,680	
101-336.00-718.00(	PENSION CONTRIBUTION	72,700		72,700	
101-336.00-719.00(	DISABILITY INSURANCE	5,550		5,550	
101-336.00-725.00(	CLOTHING/CLEANING ALLOWANCE	7,200		7,200	
101-336.00-726.00(	OFFICE SUPPLIES	6,100		6,100	
101-336.00-730.00(	GASOLINE	29,700		29,700	
101-336.00-734.00(	UNIFORMS	6,500		6,500	
101-336.00-760.00(	MEDICAL SUPPLIES	20,300		20,300	
101-336.00-801.00(	LEGAL FEES	5,000		5,000	
101-336.00-802.00(	MEMBERSHIPS,DUES,SUBS	3,500		3,500	
101-336.00-804.00(	PHYSICALS	10,500		10,500	
101-336.00-808.00(	AMBUL COLLECTION SERVICE	1,000		1,000	
101-336.00-851.00(	RADIO REPAIR & MAINTENANCE	15,500		15,500	
101-336.00-853.00(	TELEPHONE/COMMUNICATIONS	4,000		4,000	
101-336.00-910.00(	INSURANCE & BONDS	2,200		2,200	
101-336.00-917.00(	WORKERS COMP	40,030		40,030	
101-336.00-921.03(	UTILITIES - WATER	320		320	
101-336.00-921.03!	UTILITIES - SEWER	400		400	
101-336.00-921.04(	UTILITIES - ELECTRIC	2,200		2,200	
101-336.00-921.04!	UTILITIES - GAS	4,550		4,550	
101-336.00-930.00(	BUILDING MAINTENANCE & REPAIRS	3,500		3,500	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
101-336.00-956.00	MISCELLANEOUS	7,000		7,000	
101-336.00-960.00	EDUCATION & TRAINING	6,500		6,500	
101-336.00-960.00	FIRE PREVENTION	5,000		5,000	
TOTAL FIRE DEPARTMENT		1,617,380	-	1,617,380	
INFRASTRUCTURE					
101-446.00-922.00	STREETLIGHTS	276,700		276,700	
101-446.00-967.01	TOWNSHIP-AT-LARGE DRAINS	100,000		100,000	
101-446.00-967.01	STORMWATER MANAGEMENT	53,250		53,250	
101-446.00-969.00	STREET IMPROVEMENTS	105,000	100,000	205,000	Holt Rd improvements
101-446.00-969.00	SIDEWALK IMPROVEMENT/REPAIR	160,000	(135,000)	25,000	no S Washington sidewalk
TOTAL INFRASTRUCTURE		694,950	(35,000)	659,950	
OTHER FUNCTIONS					
101-850.00-714.00	RETIREE'S BENEFITS	192,130	(140,130)	52,000	No OPEB funding, only pay as you go
101-850.00-720.00	UNEMPLOYMENT-REIMBURSEMENT	1,500	20,200	21,700	2 positions
101-850.00-801.00	LEGAL FEES	30,000		30,000	
101-850.00-818.00	CONTRACTUAL SERVICES	5,350		5,350	
101-850.00-902.00	NEWSLETTER	8,000		8,000	
101-850.00-910.00	INSURANCE & BONDS	104,880		104,880	
101-850.00-930.02	EQUIPMENT MAIN & REPAIR	10,000		10,000	
101-850.00-956.00	MISCELLANEOUS	15,000		15,000	
101-850.00-960.00	GROUP EDUCATION & TRAINING	3,000		3,000	
101-850.00-967.02	TWP PROPERTIES-DRAIN/TAXES/SAD	1,500		1,500	
101-850.00-999.02	CONTRIBUTION TO PARKS FUND	685,840	(28,480)	657,360	No OPEB funding
101-850.00-999.54	TRANS OUT - TO COMMUNITY DEVELO	161,660	75,200	236,860	Revenues down in Comm Dev
TOTAL OTHER FUNCTIONS		1,218,860	(73,210)	1,145,650	
TOTAL REVENUE		**7,460,350**	**(151,700)**	**7,308,650**	
EXPENDITURES		**8,315,770**	**(157,360)**	**8,158,410**	
NET OF REVENUES AND EXPENDITURES		**(855,420)**	**5,660**	**(849,760)**	
BEGINNING FUND BALANCE		**2,585,691**		**2,585,691**	
ENDING FUND BALANCE		**1,730,271**	**5,660**	**1,735,931**	

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-067 – FY 2009 Fire Equipment, Training and Apparatus Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-067 for the FY 2009 Fire Equipment, Training and Apparatus Fund Budget.

Revenues will increase by $126,790 from a federal grant and will decrease from a loss of $3,000 in interest earnings for a total increase of $123,790.

Expenditures include increases in Capital Outlay of $243,500, along with a decrease in vehicles of $400,000 for a net decrease of $156,500.

The net result of these changes will be an increase in fund balance of $280,290, changing the ending fund balance from $64,152 to $344,442.00.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-067 for the FY 2009 Fire Equipment, Training and Apparatus Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 28, 2009

RE: FY 2009 Fire Equipment, Training and Apparatus Fund
Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-067 for the FY 2009 FETA Fund Budget.

Fund Balance
The original 2009 budget as adopted has expenditures exceeding revenues by $408,570 reducing fund balance to $64,152. These budget amendments, if adopted, would increase fund balance to $344,442. This would be accomplished by increasing revenues by $123,790 and reducing expenditures by $156,500.

Revenues
Revenues, projected to increase by $123,790 are as follows:

- A federal grant in the amount of $126,790 for SCBA equipment has already been received and another grant for laundry equipment ($10,000) is anticipated.
- A $3,000 reduction in interest due to lower interest rates and less cash to invest

Expenditures
Expenditures, projected to decrease by $156,500 are as follows:

- Capital outlay to increase by $243,500 with the following change

	original budget	amended budget	
EMS equip (breathing devices)	5,000	5,000	
Fire equip replacement	5,000	5,000	
Equip for new truck	10,000	5,000	
3 laptop computers	9,600	9,600	
bunker gear laundry equip	9,000	10,000	
Copier	-	6,800	
Ambulance billing for laptops	-	3,870	
24 scba devices	-	129,700	already board approved
siren upgrade	-	107,060	already board approved
	38,600	282,030	

- A $400,000 reduction in vehicles-pumper. Existing vehicle will be refurbished instead.

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-067
F.Y. 2009 FETA FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 FETA Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Fund 211 - FIRE EQUIP. & APPARATUS FUND					
Revenues					
211-000.00-403.00	CUR REAL & PERS PROP TAX	391,600		391,600	
211-000.00-404.00	IFT/CFT & SERVICE FEES	8,600		8,600	
211-000.00-445.00	DELQ TAX & INT & PENALTIES	1,000		1,000	
211-000.00-505.00	FEDERAL GRANT	-	126,790	126,790	116790 scba, 10,000 laundry equip
211-000.00-664.00	INTEREST	15,000	(3,000)	12,000	
211-000.00-673.00	SALE OF FIXED ASSETS	50,000		50,000	
Total Revenues		466,200	123,790	589,990	
Dept 339.00: EQUIPMENT & APPARATUS					
Expenditures					
211-339.00-734.00	FIRE TURNOUT GEAR MAINT AND REF	10,500		10,500	
211-339.00-734.00	FIREFIGHTING TURNOUT GEAR	14,000		14,000	
211-339.00-755.00	FIRE FIGHTING EQUIP & SUPPLIES	11,000		11,000	
211-339.00-930.02	EQUIPMENT MAIN & REPAIR	15,000		15,000	
211-339.00-931.00	VEHICLE REPAIR/MAINTENANCE	29,850		29,850	
211-339.00-956.00	MISCELLANEOUS	1,500		1,500	
211-339.00-960.00	EDUCATION & TRAINING	31,500		31,500	
211-339.00-960.01	EDUCATION & TRAIN-SAFETY PGM.	3,000		3,000	
211-339.00-970.00	CAPITAL OUTLAY	38,600	243,500	282,100	see details below
211-339.00-981.01	VEHICLES-PUMPER	550,000	(400,000)	150,000	Refurb existing instead of buy new
211-339.00-981.03	VEHICLES-UTILITY/PICKUPS ETC.	5,000		5,000	
211-339.00-999.04	TRAINING REIMB TO GENERAL FUND	164,820		164,820	
Total Expenditures		874,770	(156,500)	718,270	
TOTAL REVENUE		**466,200**	**123,790**	**589,990**	
EXPENDITURES		**874,770**	**(156,500)**	**718,270**	
NET OF REVENUES AND EXPENDITURES		**(408,570)**	**280,290**	**(128,280)**	
BEGINNING FUND BALANCE		**472,722**	**-**	**472,722**	
ENDING FUND BALANCE		**64,152**	**280,290**	**344,442**	

	original budget	amended budget
EMS equip (breathing devices)	5,000	5,000
Fire equip replacement	5,000	5,000
Equip for new truck	10,000	5,000
3 laptop computers	9,600	9,600
bunker gear laundry equip	9,000	10,000
Copier	-	6,800
Ambulance billing for laptops	-	3,870

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
	24 scba devices	-	129,700	already board approved	
	siren upgrade	-	107,060	already board approved	
		38,600	282,030		

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-068 – FY 2009 Parks and Recreation Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-068 for the FY 2009 Parks and Recreation Fund Budget.

Changes in revenues include the decrease of $28,480 for eliminating post-retirement healthcare funding (OPEB).

Changes in expenditures likewise include a decrease of $28,480 for the same reason.

This amendment will reduce the contribution from the General Fund in the amount of $28,480 to balance revenues and expenditures.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-068 for the FY 2009 Parks and Recreation Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 28, 2009

RE: FY 2009 Parks and Recreation Fund Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-068 for the FY 2009 Parks and Recreation Fund Budget.

Revenues
The retiree benefits expenditure for $28,480 (which was to fund OPEB) is eliminated.

Expenditures
Correspondingly, the transfer from the General Fund is reduced by $28,480.

Fund Balance
Fund balance remains at $10,571.

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-068
F.Y. 2009 PARKS AND RECREATION FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 Parks and Recreation Fund Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Fund 208 - PARKS & RECREATION FUND					
Revenues					
208-000.00-651.010	RECREATION FEES	100,780		100,780	
208-000.00-651.020	PARKS FACILITY FEES	4,000		4,000	
208-000.00-651.060	SENIOR CITIZEN EVENT REVENUE	10,000		10,000	
208-000.00-669.020	COMMUNICATION TOWER LEASE FEE	15,000		15,000	
208-000.00-675.010	DONATIONS	-		-	
208-000.00-676.030	SR CITIZEN ELEC & BLDG REVENUE	-		-	
208-000.00-687.000	REFUNDS/REBATE/REIMBURSEMENTS	13,000		13,000	
208-000.00-699.050	CONTRIBUTION FROM GENERAL FUND	685,840	(28,480)	657,360	No OPEB funding
208-000.00-699.110	TRANSFER IN - DELHI DDA	15,300		15,300	
Total Revenues		843,920	(28,480)	815,440	
Dept 752.00: ADMINISTRATION					
208-752.00-703.000	SALARIES	106,140		106,140	
208-752.00-703.005	PART TIME HELP	500		500	
208-752.00-704.001	PARK COMMISSION COMPENSATION	5,460		5,460	
208-752.00-714.000	RETIREE'S BENEFITS	28,480	(28,480)	-	No OPEB funding
208-752.00-715.000	SOCIAL SECURITY/MEDICARE	8,580		8,580	
208-752.00-716.000	HEALTH INSURANCE	11,160		11,160	
208-752.00-716.010	DENTAL INSURANCE	1,020		1,020	
208-752.00-717.000	LIFE INSURANCE	580		580	
208-752.00-718.000	PENSION CONTRIBUTION	10,620		10,620	
208-752.00-719.000	DISABILITY INSURANCE	810		810	
208-752.00-720.000	UNEMPLOYMENT-REIMBURSEMENT	7,600		7,600	
208-752.00-726.000	OFFICE SUPPLIES	2,000		2,000	
208-752.00-803.000	POSTAGE	1,500		1,500	
208-752.00-807.000	AUDIT FEES	1,100		1,100	
208-752.00-853.000	TELEPHONE/COMMUNICATIONS	7,550		7,550	
208-752.00-870.000	MILEAGE	4,000		4,000	
208-752.00-910.000	INSURANCE & BONDS	9,080		9,080	
208-752.00-917.000	WORKERS COMP	1,780		1,780	
208-752.00-956.000	MISCELLANEOUS	1,000		1,000	
208-752.00-960.000	EDUCATION & TRAINING	6,000		6,000	
208-752.00-967.000	MASTER PLAN RESEARCH	5,000		5,000	
208-752.00-967.020	TWP PROPERTIES-DRAIN/TAXES/SAD	550		550	
Total Expenditures		220,510	(28,480)	192,030	
Dept 771.00: PARKS					
208-771.00-703.000	SALARIES	42,320		42,320	
208-771.00-703.005	PART TIME HELP	66,900		66,900	
208-771.00-703.010	OVERTIME	2,400		2,400	
208-771.00-703.051	SEASONAL LABOR	60,420		60,420	
208-771.00-703.052	LIFEGUARDS	29,300		29,300	
208-771.00-715.000	SOCIAL SECURITY/MEDICARE	15,410		15,410	
208-771.00-716.000	HEALTH INSURANCE	13,200		13,200	
208-771.00-716.010	DENTAL INSURANCE	1,580		1,580	
208-771.00-717.000	LIFE INSURANCE	230		230	
208-771.00-718.000	PENSION CONTRIBUTION	4,240		4,240	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
208-771.00-719.000	DISABILITY INSURANCE	330		330	
208-771.00-725.000	CLOTHING/CLEANING ALLOWANCE	3,000		3,000	
208-771.00-730.000	GASOLINE	12,650		12,650	
208-771.00-748.000	TOOLS	2,000		2,000	
208-771.00-775.001	EQUIPMENT & SUPPLIES	6,000		6,000	
208-771.00-775.003	SAFETY EQUIPMENT AND SUPPLIES	1,000		1,000	
208-771.00-818.000	CONTRACTUAL SERVICES	28,300		28,300	
208-771.00-853.000	TELEPHONE/COMMUNICATIONS	-		-	
208-771.00-917.000	WORKERS COMP	4,660		4,660	
208-771.00-921.030	UTILITIES - WATER	5,000		5,000	
208-771.00-921.035	UTILITIES - SEWER	2,500		2,500	
208-771.00-921.040	UTILITIES - ELECTRIC	22,500		22,500	
208-771.00-921.045	UTILITIES - GAS	3,750		3,750	
208-771.00-930.000	BUILDING MAINTENANCE & REPAIRS	7,000		7,000	
208-771.00-930.010	GROUNDS MAINTENANCE & REPAIRS	10,000		10,000	
208-771.00-930.020	EQUIPMENT MAIN & REPAIR	7,000		7,000	
208-771.00-931.000	VEHICLE REPAIR/MAINTENANCE	5,000		5,000	
208-771.00-956.000	MISCELLANEOUS	350		350	
208-771.00-970.000	CAPITAL OUTLAY	40,000		40,000	
Total Expenditures		397,040	-	397,040	
Dept 774.00: RECREATION					
208-774.00-703.000	SALARIES	50,790		50,790	
208-774.00-703.005	PART TIME HELP	3,000		3,000	
208-774.00-703.030	INDOOR SUPERVISION	1,830		1,830	
208-774.00-704.020	OFFICIALS	30,670		30,670	
208-774.00-715.000	SOCIAL SECURITY/MEDICARE	7,150		7,150	
208-774.00-716.000	HEALTH INSURANCE	13,200		13,200	
208-774.00-716.010	DENTAL INSURANCE	950		950	
208-774.00-717.000	LIFE INSURANCE	280		280	
208-774.00-718.000	PENSION CONTRIBUTION	5,080		5,080	
208-774.00-719.000	DISABILITY INSURANCE	390		390	
208-774.00-739.000	T-SHIRTS & UNIFORMS	15,000		15,000	
208-774.00-739.001	AWARDS & TROPHIES	2,500		2,500	
208-774.00-775.001	EQUIPMENT & SUPPLIES	15,500		15,500	
208-774.00-802.001	ASA MEN'S FEES-SOFTBALL	1,200		1,200	
208-774.00-806.000	SPECIAL CLASS INSTRUCTORS	7,090		7,090	
208-774.00-809.000	SENIOR CITIZEN TRIPS	10,000		10,000	
208-774.00-812.000	RECREATION ENTRY FEES	1,300		1,300	
208-774.00-910.001	ASA FIELD INSURANCE	200		200	
208-774.00-917.000	WORKERS COMP	2,240		2,240	
208-774.00-956.000	MISCELLANEOUS	10,000		10,000	
208-774.00-956.040	HOLIDAY PROJECTS	2,500		2,500	
Total Expenditures		180,870	-	180,870	
Dept 905.00: DEBT SERVICE					
208-905.00-991.200	PRINCIPAL - VALHALLA PARK 2	33,340		33,340	
208-905.00-995.200	INTEREST - VALHALLA PARK 2	12,160		12,160	
Total Expenditures		45,500	-	45,500	
TOTAL REVENUE		**843,920**	**(28,480)**	**815,440**	
EXPENDITURES		**843,920**	**(28,480)**	**815,440**	
NET OF REVENUES AND EXPENDITURES		**-**	**-**	**-**	
BEGINNING FUND BALANCE		**10,571**		**10,571**	
ENDING FUND BALANCE		**10,571**	**-**	**10,571**	

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-069 – FY 2009 Water Improvement Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-069 – FY 2009 Water Improvement Fund Budget.

Changes in revenue include a decrease of $10,000 due to fewer water hookups, a loss of $16,000 from interest earnings, along with an increase of $3,100 from payback revenues for a total decrease of $22,900.

Expenditures will likewise be reduced $22,900 for water main construction to offset loss in revenues, thereby retaining a year end fund balance of $390,643.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-069 for the FY 2009 Water Improvement Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 28, 2009

RE: FY 2009 Water Improvement Fund Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-069 for the FY 2009 Water Improvement Fund Budget.

Revenues
Revenues are projected to decrease by $22,900 as follows:

- A $10,000 decrease in water hookup fees due to continued downturn in economy.
- A $3,100 increase in payback revenue.
- A $16,000 decrease in interest due to lower interest rates and fewer funds to invest.

Expenditures
A reduction of $22,900 in watermain construction to offset the decrease in revenues.

Fund Balance
Fund balance remains at $390,643.

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-069
F.Y. 2009 WATER IMPROVEMENT FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 Water Improvement Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE **GL Number**	**Description**	**2009 ORIGINAL BUDGET**	**BUDGET REQUEST**	**AMENDED BUDGET AS REQUESTED**	**NOTES**
Fund 225 - WATER IMPROVEMENT FUND					
Revenues					
225-000.00-608.000	WATER IMPROVEMENT REVENUE	25,000	(10,000)	15,000	fewer hookups
225-000.00-608.005	WATER IMPROVEM PAYBACK REVENUE	15,000	3,100	18,100	
225-000.00-664.000	INTEREST	20,000	(16,000)	4,000	lower interest rates
225-000.00-672.020	SPECIAL ASSM PMTS-PRINCIPAL	13,140		13,140	
225-000.00-672.021	SPECIAL ASSM PAYMENTS-INTEREST	5,460		5,460	
Total Revenues		78,600	(22,900)	55,700	
Dept 536.00: ADMINISTRATION & CONSTRUCTION					
Expenditures					
225-536.00-801.000	LEGAL FEES	2,500		2,500	
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,350		2,350	
225-536.00-956.000	MISCELLANEOUS	1,200		1,200	
225-536.00-956.015	WELLHEAD PROTECTION PARTICIPAT	3,000		3,000	
225-536.00-972.000	WATERMAIN CONSTRUCTION	100,000	(22,900)	77,100	
Total Expenditures		109,050	(22,900)	86,150	
Dept 905.00: DEBT SERVICE					
Expenditures					
225-905.00-991.000	PRINCIPAL	43,300		43,300	
225-905.00-995.000	INTEREST	38,100		38,100	
225-905.00-999.000	PAYING AGENT FEES	200		200	
Total Expenditures		81,600	-	81,600	
TOTAL REVENUE		**78,600**	**(22,900)**	**55,700**	
EXPENDITURES		**190,650**	**(22,900)**	**167,750**	
NET OF REVENUES AND EXPENDITURES		**(112,050)**	**-**	**(112,050)**	
BEGINNING FUND BALANCE		**502,693**	**-**	**502,693**	
ENDING FUND BALANCE		**390,643**	**-**	**390,643**	

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-070 – FY 2009 Sewer Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-070 for the FY 2009 Sewer Fund Budget.

Revenues are projected to decrease by $85,000 from sewer permits and by $70,000 from lower interest earnings for a total decrease of $155,000.

Total expenditures will likewise be decreased by $155,000 by adjusting several line items, including a reduction of $23,000 in salary and benefits from the elimination of one position and a reduction of $132,000 in capital improvements.

Altogether the year-end fund balance will remain unchanged at $3,708,360.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-070 for the FY 2009 Sewer Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 30, 2009

RE: FY 2009 Sewer Fund Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-070 for the FY 2009 Sewer Fund Budget.

Revenues
Revenues are projected to decrease by $155,000 as follows:

- Sewer permits and fees are reduced by $85,000 due to decreased activity
- Interest is reduced by $70,000 due to lower interest rates.

Expenditures
Expenditures are projected to decrease by $155,000 as follows:

- A decrease of $23,000 in salary and benefits for an eliminated position as of June 1st.
- An increase of $2,000 in lab supplies for testing equipment,
- A $2,000 decrease in capital outlay to offset the lab supply increase.
- A $400,000 increase in sewer rehab program-engineering for lift station D and McCue Rd.
- A $100,000 decrease in interceptor lining project.
- A $432,000 decrease in data communications upgrade.

Fund Balance
Fund balance remains at $3,708,360.

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-070
F.Y. 2009 SEWER FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 Sewer Fund Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Fund 590 - SEWAGE DISPOSAL SYSTEM					
Revenues					
590-000.00-607.00	SEWER USER CHARGES	3,170,720		3,170,720	
590-000.00-609.00	BASIC SERVICE CHARGE	1,487,780		1,487,780	
590-000.00-610.00	INDUSTRIAL PRETREATMENT CHARGE	41,460		41,460	
590-000.00-626.00	SEWER PERMITS/FEES	285,000	(85,000)	200,000	less activity
590-000.00-664.00	INTEREST	170,000	(70,000)	100,000	lower interest rates
590-000.00-664.07	DELL-WILLOUGHBY SEWER INTEREST	-		-	
590-000.00-664.08	OTHER SPEC ASSM INTEREST	-		-	
590-000.00-670.00	RENTAL OF FARMLAND	10,650		10,650	
590-000.00-673.00	SALE OF FIXED ASSETS	151,700		151,700	
590-000.00-687.00	REFUNDS/REBATE/REIMBURSEMENTS	6,000		6,000	
590-000.00-694.00	MISCELLANEOUS REVENUE	14,950		14,950	
Total Revenues		5,338,260	(155,000)	5,183,260	
Dept 548.00: ADMINISTRATION & OVERHEAD					
590-548.00-705.00	BOARD OF APPEALS-PER DIEM	600		600	
590-548.00-714.00	RETIREE'S BENEFITS	146,700		146,700	
590-548.00-720.00	UNEMPLOYMENT-REIMBURSEMENT	6,000		6,000	
590-548.00-726.00	OFFICE SUPPLIES	9,000		9,000	
590-548.00-801.00	LEGAL FEES	15,000		15,000	
590-548.00-803.00	POSTAGE	30,580		30,580	
590-548.00-807.00	AUDIT FEES	6,400		6,400	
590-548.00-818.00	CONTRACTUAL SERVICES	8,500		8,500	
590-548.00-902.00	PUBLISHING/LEGAL NOTICES	500		500	
590-548.00-910.00	INSURANCE & BONDS	73,000		73,000	
590-548.00-956.00	MISCELLANEOUS	1,000		1,000	
590-548.00-960.00	EDUCATION & TRAINING	1,000		1,000	
590-548.00-999.04	GENERAL FUND COST ALLOCATION	364,450		364,450	
Total Expenditures		662,730	-	662,730	
Dept 558.00: DEPT OF PUBLIC SERVICE					
590-558.00-703.00	SALARIES	867,630	(17,600)	850,030	
590-558.00-703.00	PART TIME HELP	66,350		66,350	
590-558.00-703.01	OVERTIME	68,290		68,290	
590-558.00-715.00	SOCIAL SECURITY/MEDICARE	77,790	(1,350)	76,440	
590-558.00-716.00	HEALTH INSURANCE	156,890	(1,750)	155,140	
590-558.00-716.01	DENTAL INSURANCE	19,190	(230)	18,960	
590-558.00-717.00	LIFE INSURANCE	4,240	(100)	4,140	
590-558.00-718.00	PENSION CONTRIBUTION	87,810	(1,760)	86,050	
590-558.00-719.00	DISABILITY INSURANCE	6,390	(140)	6,250	
590-558.00-726.00	OFFICE SUPPLIES	5,500		5,500	
590-558.00-728.00	CERTIFICATION	500		500	
590-558.00-730.00	GASOLINE	39,170		39,170	
590-558.00-732.00	FUEL OIL	4,120		4,120	
590-558.00-734.00	UNIFORMS	15,200		15,200	
590-558.00-740.01	COMPUTER EXPENSES	30,000		30,000	
590-558.00-741.00	OTHER OPERATING EXPENSES	15,100		15,100	
590-558.00-742.00	LABORATORY SUPPLIES	27,700	2,000	29,700	testing equip
590-558.00-743.00	TREATMENT CHEMICALS	212,550		212,550	
590-558.00-745.00	OFF-SITE LAB TESTING	19,500		19,500	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
590-558.00-775.00	SAFETY EQUIPMENT AND SUPPLIES	18,500		18,500	
590-558.00-805.00	ENGINEERING SERVICES	55,000		55,000	
590-558.00-818.00	CONTRACTUAL SERVICES	4,240		4,240	
590-558.00-818.01	CONTRACTUAL SERV-SAFETY PGM	2,000		2,000	
590-558.00-818.22	SLUDGE HAULING	69,120		69,120	
590-558.00-818.22	SOLID WASTE DISPOSAL	10,500		10,500	
590-558.00-853.00	TELEPHONE/COMMUNICATIONS	16,400		16,400	
590-558.00-917.00	WORKERS COMP	18,290	(70)	18,220	
590-558.00-921.00	UTILITIES	-		-	
590-558.00-921.03	UTILITIES - WATER	12,700		12,700	
590-558.00-921.03	UTILITIES - SEWER	2,040		2,040	
590-558.00-921.04	UTILITIES - ELECTRIC	215,000		215,000	
590-558.00-921.04	UTILITIES - GAS	92,000		92,000	
590-558.00-928.00	REGULATORY FEES	9,460		9,460	
590-558.00-930.00	BUILDING MAINTENANCE & REPAIRS	17,800		17,800	
590-558.00-930.01	REPAIRS & MAINTENANCE - L.S.	30,000		30,000	
590-558.00-930.01	REPAIRS & MAINTENANCE - C.S.	70,000		70,000	
590-558.00-930.02	EQUIPMENT MAIN & REPAIR	51,500		51,500	
590-558.00-930.04	BLDG MAIN & REPAIR-CONTRACTED	74,750		74,750	
590-558.00-930.05	EQUIPMENT MAIN/REPR-CONTRACTEI	53,000		53,000	
590-558.00-931.00	VEHICLE REPAIR/MAINTENANCE	6,200		6,200	
590-558.00-956.00	MISCELLANEOUS	6,300		6,300	
590-558.00-956.00	COMMUNITY OUTREACH PROGRAMS	14,000		14,000	
590-558.00-960.00	EDUCATION & TRAINING	28,500		28,500	
590-558.00-967.02	TWP PROPERTIES-DRAIN/TAXES/SAD	1,740		1,740	
590-558.00-970.00	CAPITAL OUTLAY	86,000	(2,000)	84,000	reduced to offset lab supplies
590-558.00-981.00	REPLACEMENT FUND ALLOCATION	330,000		330,000	
Total Expenditures		3,018,960	(23,000)	2,995,960	
Dept 578.01: CAPITAL IMPR-TREATMENT PLANT					
590-578.01-805.08	DIGESTER IMPROVEMENTS	165,000		165,000	
590-578.01-805.31	SEWER REHAB PROGRAM-ENGINEE	150,000	400,000	550,000	Lift Stn D & McCue Rd
590-578.01-805.32	ENG-DATA COMMUN UPGRADE	60,000		60,000	
590-578.01-976.07	DIGESTER IMPROVEMENTS	1,400,000		1,400,000	
590-578.01-976.31	SEWER REHAB PROGRAM-CONSTR	250,000		250,000	
590-578.01-976.32	INTERCEPTOR LINING PROJECT	500,000	(100,000)	400,000	
590-578.01-976.32	DATA COMMUNICATION UPGRADE	600,000	(432,000)	168,000	
Total Expenditures		3,125,000	(132,000)	2,993,000	
Dept 588.01: G.O. BOND INDEBTEDNESS					
590-588.01-991.00	PRINCIPAL	1,493,800		1,493,800	
590-588.01-995.00	INTEREST	626,160		626,160	
590-588.01-999.00	PAYING AGENT FEES	1,500		1,500	
Total Expenditures		2,121,460	-	2,121,460	
Dept 588.02: SPECIAL ASSESSMENT BONDS					
590-588.02-991.00	PRINCIPAL	104,810		104,810	
590-588.02-995.00	INTEREST	13,110		13,110	
590-588.02-999.00	PAYING AGENT FEES	550		550	
Total Expenditures		118,470	-	118,470	
TOTAL REVENUE		5,338,260	(155,000)	5,183,260	
EXPENDITURES		9,046,620	(155,000)	8,891,620	
NET OF REVENUES AND EXPENDITURES		(3,708,360)	-	(3,708,360)	
BEGINNING FUND BALANCE		38,575,283		38,575,283	
ENDING FUND BALANCE		34,866,923	-	34,866,923	

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-071 – FY 2009 Community Development Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-071 for the FY 2009 Community Development Fund Budget.

Changes in revenue will include decreases in permit fees of $67,000 and $20,750 from a DDA transfer from the elimination of one position. There will need to be an increased contribution of $75,200 from the general fund to offset reduced revenues, leaving a net decrease of $22,740 in revenues.

Changes in expenditures include a decrease of $37,860 in salary and benefits from an eliminated position and a decrease of $1,600 in capital outlay. Increases include $10,070 for unemployment, $5,000 in legal expenses and $1,550 for office equipment.

The net change in expenditures is a reduction of $22,740, leaving the year-end fund balance of $18,378 unchanged.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-071 for the FY 2009 Community Development Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 28, 2009

RE: FY 2009 Community Development Fund Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-071 for the FY 2009 Community Development Fund Budget.

Revenues
Revenues are projected to decrease by $97,940 (offset by an additional contribution of $75,200 from the General Fund) with a net decrease of $27,740 as follows:

- Building permits, soil erosion fees, and various other permits and fees are reduced by $67,000.
- Refund and rebates is increased by $3,310 largely due to a pension forfeiture.
- The contribution from General Fund is increased by $75,200.
- The transfer from the DDA is reduced by $20,750 to reflect the 50% that the DDA pays for a position that is being eliminated.

Expenditures
Expenditures are projected to decrease by $22,740 as follows:

- A decrease of $37,860 in salary and benefits for an eliminated position as of June 1st.
- An increase in unemployment expense of $10,070
- A $5,000 increase in legal fees for the Wind Energy Ordinance and legislative changes in the Michigan Zoning Enabling Act.
- A $1,550 increase to office equipment lease to buy out the current lease.
- A $1,600 decrease to capital outlay for trade in value of the Impala.

Fund Balance
Fund balance remains at $18,378.

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-071
F.Y. 2009 COMMUNITY DEVELOPMENT FUND BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 Community Development Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Fund 542 - COMMUNITY DEVELOPMENT FUND					
Revenues					
542-000.00-451.00	BUILDING PERMITS	73,000	(23,000)	50,000	Economic downturn
542-000.00-452.00	PLAT REVIEW FEES	2,500		2,500	
542-000.00-453.00	SOIL EROSION & SEDIMENTATION CTI	40,000	(20,000)	20,000	Economic downturn
542-000.00-455.00	ELECTRICAL PERMIT FEES	35,000	(15,000)	20,000	Economic downturn
542-000.00-456.00	PLUMBING PERMIT FEES	17,000	(5,000)	12,000	Economic downturn
542-000.00-457.00	MECHANICAL PERMIT FEES	30,000	(15,000)	15,000	Economic downturn
542-000.00-476.00	MISC LAND DIVISIONS AND FEES	2,000		2,000	
542-000.00-620.00	RENTAL REGISTRATION & INSPECT	115,480		115,480	
542-000.00-623.00	REZONING APPLICATION FEES	4,000		4,000	
542-000.00-624.00	SPECIAL USE PERMITS	6,500	(1,500)	5,000	
542-000.00-625.00	BOARD OF APPEAL FEES	1,500		1,500	
542-000.00-628.00	SITE PLAN REVIEW FEES	6,000	(1,000)	5,000	
542-000.00-660.00	CODE ENFORCEMENT REVENUE	26,000		26,000	
542-000.00-664.00	INTEREST	400		400	
542-000.00-687.00	REFUNDS/REBATE/REIMBURSEMENTS	-	3,310	3,310	
542-000.00-694.00	MISCELLANEOUS REVENUE	300		300	
542-000.00-699.05	CONTRIBUTION FROM GENERAL FUNI	161,660	75,200	236,860	Inc transfer needed
542-000.00-699.11	TRANSFER IN - DELHI DDA	195,740	(20,750)	174,990	1/2 staff reduction
Total Revenues		717,080	(22,740)	694,340	
Dept 721.00: PLANNING/COMMUNITY DEVELOPMENT					
542-721.00-703.000	SALARIES	366,000	(29,560)	336,440	position eliminated less vac/sick payout
542-721.00-703.00	PART TIME HELP	31,300		31,300	
542-721.00-703.01	OVERTIME	-	200	200	
542-721.00-704.00	PLANNING COMMISSION SALARIES	14,600		14,600	
542-721.00-714.00	RETIREE'S BENEFITS	30,740		30,740	
542-721.00-715.00	SOCIAL SECURITY/MEDICARE	32,200	(2,500)	29,700	position eliminated
542-721.00-716.00	HEALTH INSURANCE	65,000	(2,300)	62,700	position eliminated
542-721.00-716.01	DENTAL INSURANCE	9,200	(200)	9,000	position eliminated
542-721.00-717.00	LIFE INSURANCE	2,000	(200)	1,800	position eliminated
542-721.00-718.00	PENSION CONTRIBUTION	36,600	(3,300)	33,300	position eliminated
542-721.00-719.00	DISABILITY INSURANCE	3,000	(200)	2,800	position eliminated
542-721.00-720.00	UNEMPLOYMENT-REIMBURSEMENT	-	10,070	10,070	position eliminated
542-721.00-725.00	CLOTHING/CLEANING ALLOWANCE	1,500		1,500	
542-721.00-726.00	OFFICE SUPPLIES	3,000		3,000	
542-721.00-730.00	GASOLINE	6,500		6,500	
542-721.00-740.01	COMPUTER EXPENSES	25,600		25,600	
542-721.00-801.00	LEGAL FEES	5,400	5,000	10,400	Wind Energy Ordin, MI Zoning Enabling Act leg changes
542-721.00-802.00	MEMBERSHIPS,DUES,SUBS	2,200		2,200	
542-721.00-803.00	POSTAGE	2,900		2,900	
542-721.00-818.00	CONTRACTUAL SERVICES	27,500		27,500	
542-721.00-853.00	TELEPHONE/COMMUNICATIONS	5,420		5,420	
542-721.00-870.00	MILEAGE	120	400	520	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
542-721.00-902.00	PUBLISHING/LEGAL NOTICES	3,600		3,600	
542-721.00-917.00	WORKERS COMP	3,000	(100)	2,900	
542-721.00-931.00	VEHICLE REPAIR/MAINTENANCE	2,000		2,000	
542-721.00-941.00	OFFICE EQUIPMENT LEASE	4,200	1,550	5,750	Buyout of current leas
542-721.00-956.00	MISCELLANEOUS	1,000		1,000	
542-721.00-958.00	CODE ENFORCEMENT EXPENSE	14,000		14,000	
542-721.00-959.00	SOIL EROSION & SED CNTRL EXPENS	1,000		1,000	
542-721.00-960.00	EDUCATION & TRAINING	7,500		7,500	
542-721.00-970.00	CAPITAL OUTLAY	10,000	(1,600)	8,400	traded in Impala
Total Expenditures		717,080	(22,740)	694,340	
TOTAL REVENUE		717,080	(22,740)	694,340	
EXPENDITURES		717,080	(22,740)	694,340	
NET OF REVENUES AND EXPENDITURES		-	-	-	
BEGINNING FUND BALANCE		18,378		18,378	
ENDING FUND BALANCE		18,378	-	18,378	

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: May 1, 2009

RE: Amendment No. 1 to Resolution No. 2008-072 – FY 2009 Downtown Development Authority Fund Budget

---

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2008-072 for the FY 2009 Downtown Development Authority Fund Budget.

Revenues are projected to decrease by $60,000 due to lower interest earnings.

Expenditures are projected to decrease by $1,200,000 for undesignated infrastructure projects, $100,000 from street improvements, $300,000 from non motorized pathways, $130,000 from Pioneer Cemetery improvements, $540,000 from Four Seasons project, $20,000 from triangle sidewalks, $20,750 transfer to Community Development Department, $300,000 for land acquisition and $30,000 for Farmers Market, an increase of $15,000 for the Cook & Thorburn Drain for a total decrease of $2,625,750 in expenditures.

The net result of $60,000 in reduced revenues combined with a reduction of $2,625,750 in expenditures is a change in year-end fund balance from ($421,673) to $2,144,077.

RECOMMENDED MOTION:

To adopt Amendment No. 1 to Resolution No. 2008-072 for the FY 2009 Downtown Development Authority Fund Budget.

Delhi Charter Township
Accounting Department

TO: John Elsinga

FROM: Marian Frane, CPA, Director of Accounting

DATE: April 30, 2009

RE: FY 2009 Downtown Development Authority Amendment No. 1

Enclosed for your review is Amendment No. 1 to Resolution No. 2008-072 for the FY 2009 DDA Fund Budget.

Fund Balance
When the original 2009 budget was adopted beginning fund balance was projected to be $3,957,638. However, there were some large expenditures at the end of 2008 that actually brought fund balance down to $1,380,367 which is not sufficient to support the 2009 budgeted expenditures. This reduction in fund balance requires expenditures to be reduced. These proposed amendments would reduce revenues by $60,000 and reduce expenditures by $2,625,750 leaving $2,144,077 in fund balance at year end.

Revenues
Revenues, projected to decrease by $60,000 are as follows:

- A decrease in interest due to lower interest rates and less money to invest.

Expenditures
Expenditures, projected to decrease by $2,625,750 are as follows:

- $1,200,000 decrease in undesignated infrastructure projects
- $15,000 increase in Cook Thorburn Drain
- $100,000 decrease in street improvements
- $300,000 decrease in non-motorized pathways
- $130,000 decrease in pioneer cemetery improvements
- $540,000 decrease in loan to Four Seasons
- $20,000 decrease in triangle sidewalk
- $20,750 decrease in transfer out for planner
- $300,000 decrease in capital outlay-land
- $30,000 decrease in capital outlay-farmers market

DELHI CHARTER TOWNSHIP
RESOLUTION NO. 2008-072
F.Y. 2009 DDA BUDGET
AMENDMENT NO. 1

At a regular meeting of the Delhi Charter Township Board held on Wednesday, May 6, 2009 at 7:30 p.m., the following motion was offerred by to amend the Fiscal Year 2009 DDA Budget as follows:

Present:
Absent:

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY					
Revenues					
248-000.00-403.00	CURRENT PROPERTY TAXES-AD VAL.	3,193,700		3,193,700	
248-000.00-404.00	IFT/CFT CAPTURED TAX REVENUE	297,050		297,050	
248-000.00-445.00	DELINQUENT TAXES & INTEREST	30,000		30,000	
248-000.00-664.00	INTEREST	160,000	(60,000)	100,000	Lower rates
248-000.00-669.02	COMMUNICATION TOWER LEASE FEE	15,300		15,300	
248-000.00-670.01	RENT-FARMERS MARKET	-		-	
248-000.00-672.04	GREASE LOAN	-		-	
248-000.00-687.00	REFUNDS/REBATE/REIMBURSEMENTS	300		300	
248-000.00-694.00	MISCELLANEOUS REVENUE	5,000		5,000	
248-000.00-698.02	BOND PROCEEDS	3,000,000		3,000,000	
Total Revenues		6,701,350	(60,000)	6,641,350	
Dept 728.00: DDA ADMINISTRATION					
248-728.00-703.00	SALARIES	85,800		85,800	
248-728.00-703.00	PART TIME HELP	27,900		27,900	
248-728.00-714.00	RETIREE'S BENEFITS	11,570		11,570	
248-728.00-715.00	SOCIAL SECURITY/MEDICARE	9,400		9,400	
248-728.00-716.00	HEALTH INSURANCE	3,900		3,900	
248-728.00-716.01	DENTAL INSURANCE	950		950	
248-728.00-717.00	LIFE INSURANCE	500		500	
248-728.00-718.00	PENSION CONTRIBUTION	9,500		9,500	
248-728.00-719.00	DISABILITY INSURANCE	700		700	
248-728.00-723.00	AUTOMOBILE EXPENSE ALLOWANCE	4,000		4,000	
248-728.00-726.00	OFFICE SUPPLIES	900		900	
248-728.00-801.00	LEGAL FEES	20,000		20,000	
248-728.00-802.00	DUES AND SUBSCRIPTIONS	3,000		3,000	
248-728.00-803.00	POSTAGE	1,100		1,100	
248-728.00-807.00	AUDIT FEES	3,800		3,800	
248-728.00-818.00	CONTRACTUAL SERVICES	10,000		10,000	
248-728.00-853.00	TELEPHONE/COMMUNICATIONS	3,300		3,300	
248-728.00-870.00	MILEAGE	600		600	
248-728.00-902.00	PRINTING AND PUBLISHING	600		600	
248-728.00-910.00	INSURANCE & BONDS	4,500		4,500	
248-728.00-917.00	WORKERS COMP	500		500	
248-728.00-930.00	BUILDING MAINTENANCE & REPAIRS	2,000		2,000	
248-728.00-956.00	MISCELLANEOUS	1,200		1,200	
248-728.00-960.00	EDUCATION & TRAINING	4,700		4,700	
248-728.00-970.00	CAPITAL OUTLAY	1,500		1,500	
Total Expenditures		211,920	-	211,920	
Dept 729.00: DDA MARKETING & PROMOTION					
248-729.00-884.00	DDA ADVERTISING	145,000		145,000	
248-729.00-885.00	HOLT HOMETOWN FESTIVAL	17,500		17,500	
248-729.00-888.00	FARMERS MARKET	40,000		40,000	
248-729.00-956.00	MISCELLANEOUS	12,000		12,000	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Total Expenditures		214,500	-	214,500	
Dept 730.00: COMM REHABILITATION REBATE PGM					
248-730.00-952.00	UNDESIGNATED CRRP PROGRAMS	400,000		400,000	
Total Expenditures		400,000	-	400,000	
Dept 731.00: DDA INFRASTRUCTURE PROJECTS					
248-731.00-820.01	ENGINEERING-TRAFFIC STUDY	50,000		50,000	
248-731.00-933.00	STREETSCAPE REPR & MAINTENANCI	20,000		20,000	
248-731.00-933.01	SIDEWALK REPAIR & MAINTENANCE	40,000		40,000	
248-731.00-950.00	UNDESIGNATED INFRASTRUCT. PROJ	1,575,000	(1,200,000)	375,000	
248-731.00-950.01	DECORATIVE LIGHT PROJECT	10,000		10,000	
248-731.00-950.12	SAM COREY PARK IMPROVEMENT	40,000		40,000	
248-731.00-956.00	MISCELLANEOUS	20,000		20,000	
248-731.00-967.05	COOK THORNBURN DRAIN	-	15,000	15,000	
248-731.00-969.00	STREET IMPROVEMENTS	240,000	(100,000)	140,000	
248-731.00-974.01	NON-MOTORIZED PATHWAYS	600,000	(300,000)	300,000	
248-731.00-974.21	PIONEER CEMETERY IMPROVEMENTS	150,000	(130,000)	20,000	
248-731.00-978.01	LOAN TO DELHI FOUR SEASONS	540,000	(540,000)	-	
248-731.00-999.13	TRANS-OUT - TRIANGLE SIDEWALKS	20,000	(20,000)	-	
Total Expenditures		3,305,000	(2,275,000)	1,030,000	
Dept 850.00: OTHER FUNCTIONS					
248-850.00-703.00	SALARIES	57,680		57,680	
248-850.00-703.00	PART TIME HELP	16,870		16,870	
248-850.00-703.01	OVERTIME	2,320		2,320	
248-850.00-715.00	SOCIAL SECURITY/MEDICARE	5,970		5,970	
248-850.00-716.00	HEALTH INSURANCE	12,690		12,690	
248-850.00-716.01	DENTAL INSURANCE	1,560		1,560	
248-850.00-717.00	LIFE INSURANCE	350		350	
248-850.00-718.00	PENSION CONTRIBUTION	5,770		5,770	
248-850.00-719.00	DISABILITY INSURANCE	520		520	
248-850.00-730.00	GASOLINE	3,170		3,170	
248-850.00-802.01	LEAP DUES	17,500		17,500	
248-850.00-818.00	CONTRACTUAL SERVICES	20,470		20,470	
248-850.00-917.00	WORKERS COMP	2,300		2,300	
248-850.00-921.03	UTILITIES - WATER	4,000		4,000	
248-850.00-921.03	UTILITIES - SEWER	4,000		4,000	
248-850.00-921.04	UTILITIES - ELECTRIC	16,500		16,500	
248-850.00-921.04	UTILITIES - GAS	14,500		14,500	
248-850.00-930.00	BUILDING MAINTENANCE & REPAIRS	3,500		3,500	
248-850.00-930.02	EQUIPMENT MAIN & REPAIR	6,170		6,170	
248-850.00-967.02	DDA PROPERTIES-DRAIN/TAXES/SAD	12,000		12,000	
248-850.00-999.07	CONTR T/PARK-CELL TOWER PROC	15,300		15,300	
248-850.00-999.08	CONTRIB T/TWP-COMMUNITY POLICE	105,000		105,000	
248-850.00-999.08	CONTRIB T/TWP-ZONING OFFICER	37,890		37,890	
248-850.00-999.09	CONTRIB T/TWP - PLANNER	35,680	(20,750)	14,930	position eliminated
248-850.00-999.09	CONTRIB T/TWP - COM DEV DIRECTOI	51,720		51,720	
248-850.00-999.12	TRANSFER OUT TO GF-STREETLIGHT	45,000		45,000	
248-850.00-999.54	TRANSFER OUT-BLDG CLERICAL	26,630		26,630	
248-850.00-999.54	TRANSFER OUT-COMM DEV CLERICAI	26,940		26,940	
248-850.00-999.54	TRANSFER OUT- COMM DEV GIS	16,880		16,880	
Total Expenditures		568,880	(20,750)	548,130	
Dept 903.00: CAPITAL OUTLAY-DDA					
248-903.00-970.00	CAPITAL OUTLAY	50,000		50,000	
248-903.00-971.00	CAPITAL OUTLAY-LAND	500,000	(300,000)	200,000	
248-903.00-971.13	FARMERS MARKET-2150 CEDAR	50,000	(30,000)	20,000	
Total Expenditures		600,000	(330,000)	270,000	

GENERAL FUND REVENUE GL Number	Description	2009 ORIGINAL BUDGET	BUDGET REQUEST	AMENDED BUDGET AS REQUESTED	NOTES
Dept 903.10: 2008 CONSTRUCTION PROJECTS-DDA					
248-903.10-972.02	CEDAR HEIGHTS INFRASTRUCTURE	500,000		500,000	
248-903.10-972.03	DELHI NE/DEPOT INFRASTRUCTURE	600,000		600,000	
248-903.10-972.04	HOLT RD SIDEWALK/LIGHTING-THORE	-		-	
248-903.10-972.05	SENIOR CITIZENS CENTER CONSTRU	900,000		900,000	
248-903.10-972.06	HOLT & AURELIUS LANDSCAPED PLA	-		-	
Total Expenditures		2,000,000	-	2,000,000	
Dept 905.00: DEBT SERVICE					
248-905.00-971.11	PRINCIPAL - HOLT PLAZA CORNER	27,450		27,450	
248-905.00-971.11	INTEREST - HOLT PLAZA CORNER	2,960		2,960	
248-905.00-991.30	PRINCIPAL PAYMT-2003 DDA BONDS	60,000		60,000	
248-905.00-995.30	INTEREST PAYMT-2003 DDA BONDS	27,760		27,760	
248-905.00-999.00	PAYING AGENT FEES	300		300	
248-905.00-999.10	TRANSFER OUT-394-PROJ 9 DEBT	146,680		146,680	
248-905.00-999.21	TRANS OUT-398 COLLEGE RD BOND	216,360		216,360	
248-905.00-999.22	TRANSFER OUT-392 2008 DDA BONDS	721,580		721,580	
Total Expenditures		1,203,090	-	1,203,090	
TOTAL REVENUE		6,701,350	(60,000)	6,641,350	
EXPENDITURES		8,503,390	(2,625,750)	5,877,640	
NET OF REVENUES AND EXPENDITURES		(1,802,040)	2,565,750	763,710	
BEGINNING FUND BALANCE		1,380,367		1,380,367	
ENDING FUND BALANCE		(421,673)	2,565,750	2,144,077	

Reports

Supervisor:

a) Reminder – Joint Parks & Recreation Meeting – May 19, 2009 at 6:00 p.m.

b) Reminder – Joint DDA Meeting – June 2, 2009 at 6:00 p.m.

Treasurer:

Clerk:

Trustees:

Township Manager:

DEPARTMENT OF PUBLIC SERVICES

Monthly Report

April 2009

Presented to the Delhi Charter Township Board of Trustees
On
May 6, 2009

By
Sandra Diorka, Director of Public Services

Building and Grounds (CSC and Fire Stations 1 & 2)

- Cummins Bridgeway tested transfer switches to all township generators to be sure they are working properly. One repair was needed for the CSC generator.
- Overhead Door Company serviced all overhead doors

Cemetery

- There were four (4) funerals at Maple Ridge Cemetery

GIS/GPS & Construction Management

Easements were examined and Information was provided to the Spicer Group on the Cook & Thorburn Drain project. The following GIS/GPS projects were worked on:

- Refining manholes and sewers in the GIS system
- Mapping watersheds in the township area
  - minor open drains
  - buried drains
  - macro and micro watershed basins
- Greater Lansing Regional Committee for Stormwater Management project maps
  - sampling data
  - basin delineations
  - improved mapping data
- Continued to add additional layers to the sewer GIS system, including
  - building leads
  - building sewers
  - storm sewer mains
  - storm sewer leads
  - building storm sewers
- Gathering data for Lift Station D project
- Preparing map booklet for crews

Stormwater Phase II

Delhi Township and the Downtown Development Authority (DDA) has brought back again this year the 50-50 Green Up Clean Up program for the community. The program allows property owners to purchase trees at half price with the other half funded by the township and the DDA. The purpose of the program is to reduce the amount of runoff from the property and to improve the quality of water that does runoff. Currently we have 39 residents signed up for trees.

Personnel conducted water quality sampling on the Grand River and Peppermint Creek drain. The following meetings and events were attended:

- Valhalla Park pond meeting to discuss aeration, windmill, plantings and fishing dock
- Participated in the JF New rain garden webinar Part I & II
- Attended the Greater Lansing Regional Committee for Stormwater Management, Habitat & Recreation Subcommittee meeting
- Attended the MSU Water Fellows workshop sponsored by the Center for Water Sciences

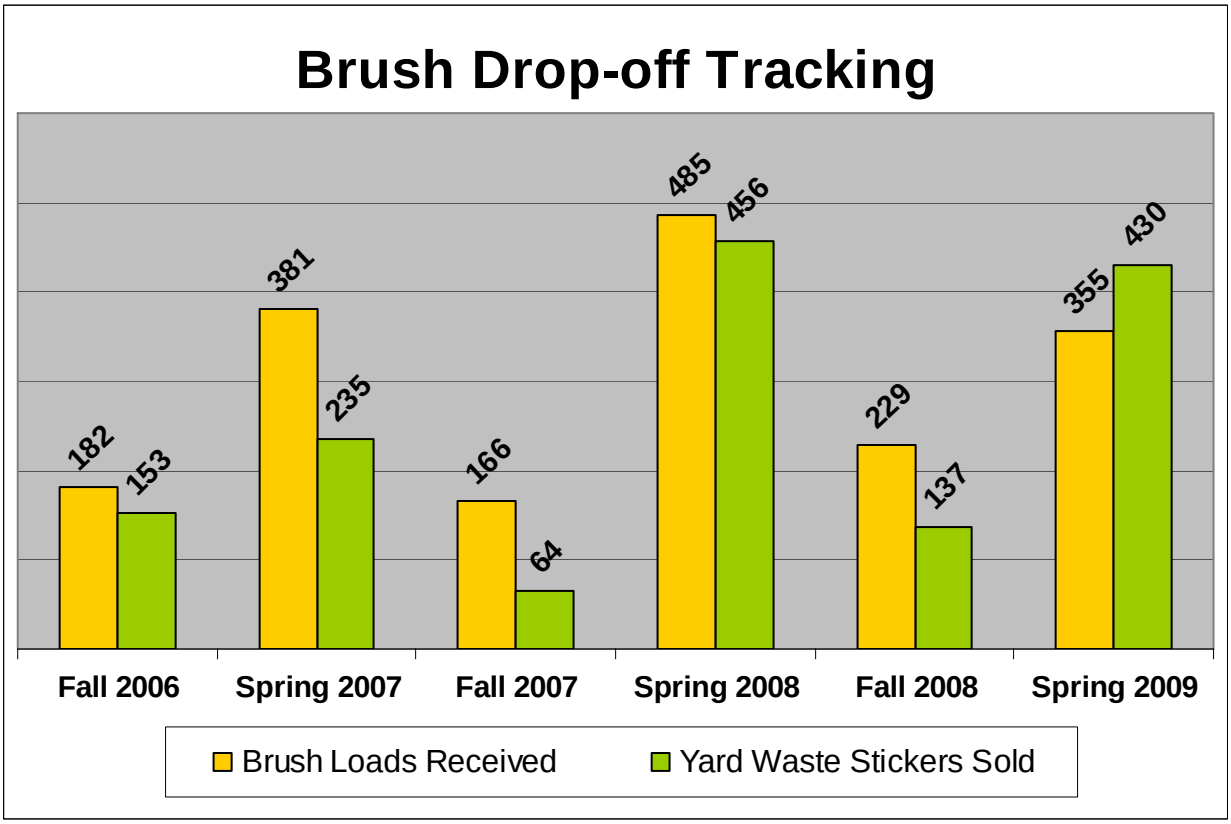
Community Outreach

DPS provided 128 beast of grease containers to Whispering Pines apartment complex for their “going green” project.

On April 16, 2009, Delhi Charter Township hosted a Lawn Care Seminar titled “Lawn Pests and Moles” at the Holt Jr. High School. The seminar was presented by Gary Heilig of the MSU Ingham County Extension Service. Approximately 130 people attended.

Township personnel are busy with preparations for the festivities for the annual Open House for Water Quality Awareness week to be held on May 16, 2009. New activities include minnow races, JFNew bugs and wetland plants and sheep demonstation.

The spring brush drop-off took place on April 23 through April 25, 2009 at the Maintenance facility on Aurelius Road and was a great success. Yard waste stickers can be purchased and yard waste dropped off year round at the maintenance facility.



Industrial Pretreatment Program

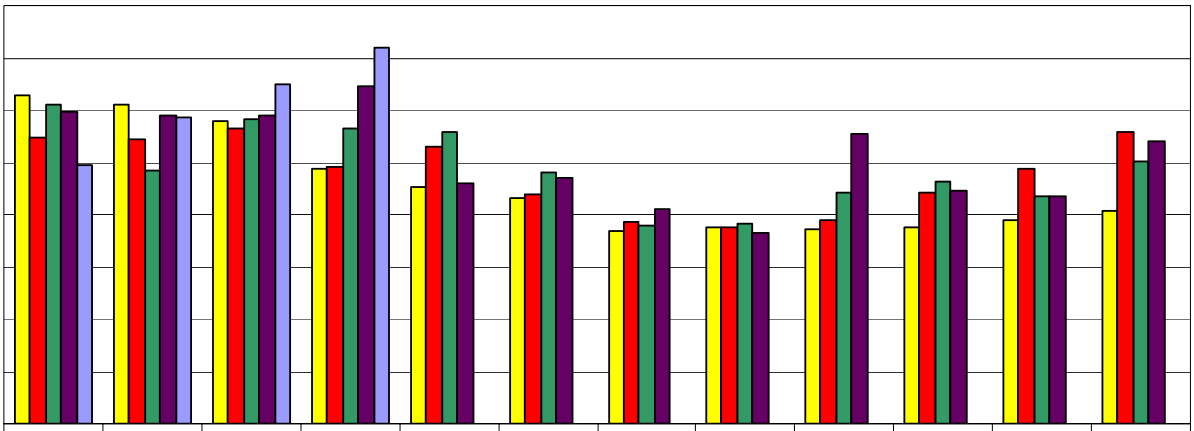
April IPP Activities	Date	Description
Site Plan Review		
		no agenda items
Inspections - *Grease Traps*		
	4/9/09	1997 Aurelius - 7-11 - Compliant
	4/9/09	2006 Cedar - Biggby Coffee - Compliant
	4/9/09	2040 Aurelius - Buddies Grill - Non Compliant
	4/13/09	2005 Eifert - Big Ten - Compliant
	4/9/09	2464 Cedar - Burger King - Compliant
	4/9/09	2520 E. Jolly - Burger King - Non Compliant
	4/9/09	2440 N. Cedar - Champions - Compliant
	4/9/09	2395 Washington - Chisholm Hills - Compliant
	4/9/09	6201 Bishop - Coaches - Compliant
	4/13/09	1995 Cedar St. - Cottage Inn Pizza - Compliant
	4/9/09	4625 Willoughby 1-A - Delhi Café - Compliant
	4/9/09	2040 Aurelius Ste. 2 - Fat Boys Pizza - Compliant
	4/9/09	1111 N. Cedar - Fraternal Order of Eagles - Compliant
	4/13/09	2454 S. Cedar - IngCredible - Compliant
	4/9/09	1979 Aurelius - Jade Garden - Compliant
	4/9/09	2495 N. Cedar - Kroger - Compliant
	4/9/09	2221 N. Cedar - Little Caesar's Pizza - Compliant
	4/9/09	2775 Eaton Rapids Road - McDonald's - Compliant
	4/9/09	2530 E. Jolly - McDonald's - Compliant
	4/9/09	1957 Cedar - Sammy's II - Compliant
	4/9/09	2765 Eaton Rapids Road - Subway - Compliant
	4/9/09	1850 Cedar - Tacos E Mas - Compliant
	4/9/09	2450 E. Jolly - Tim Horton's - Compliant
	4/9/09	2350 Cedar - Tim Horton's - Compliant
	4/9/09	2727 Eaton Rapids Road - Wendy's - Compliant

The annual Industrial Pretreatment Program and Mercury Minimization report was submitted to the Michigan Department of Environmental Quality.

Laboratory Testing and Quality Control – Quality Assurance Program

Tests Run for	Number Run	% Passing
Permit Compliance	225	
Process Control	1297	
Quality Control	81	99%
Check Samples	7	100%
DMRQA-Study 27 Proficiency		
Miscellaneous Sampling	10	
Totals	**1620**	**100%**

Effluent Flow Data



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2005	3.14	3.05	2.90	2.44	2.26	2.16	1.85	1.88	1.85	1.88	1.95	2.04
2006	2.75	2.71	2.82	2.46	2.66	2.20	1.92	1.88	1.95	2.21	2.44	2.80
2007	3.05	2.42	2.91	2.83	2.79	2.40	1.89	1.91	2.21	2.32	2.18	2.51
2008	2.98	2.96	2.94	3.22	2.30	2.34	2.05	1.82	2.77	2.23	2.17	2.70
2009	2.47	2.92	3.24	3.61								

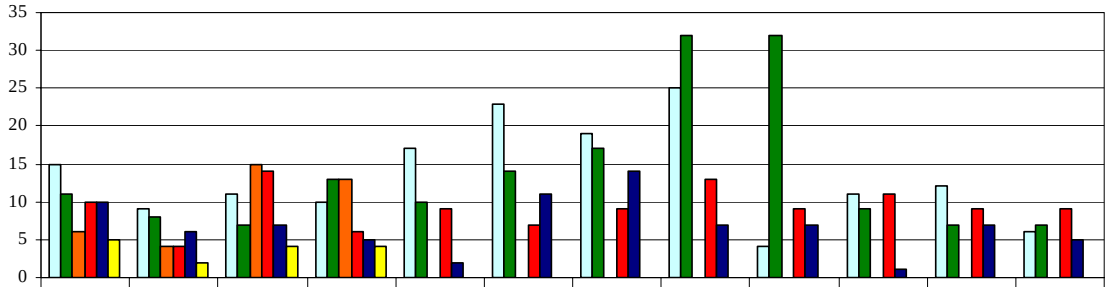
Safety

April Safety Activities	Date	Description
Confined Space Entries		
	3/23/2009	Supernate manhole (adjust float)
	3/31/2009	3 south sludge storage tank valve box (repair valve stem)
	4/3/2009	Basin Drain check valve manhole (exercise valve)
Accidents/Injuries		
		None Reported

Training

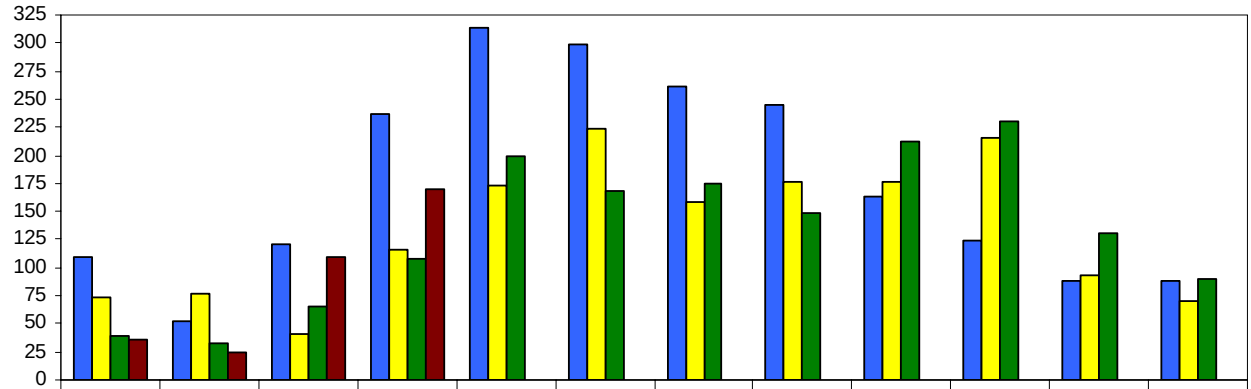
Date	# of Employees Attended	Training Course Description
4/3/2009	2	Green Fleet Workshop 2 - Reducing Emissions
4/9/2009	1	MWEA Basic Activated Sludge II (Mason)
4/22/2009	1	Dental Amalgam Seminar (Lansing)
4/27/2009	3	Basic Excel Course (East Lansing)

Complaints and Call-Outs



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2007 Complaints	15	9	11	10	17	23	19	25	4	11	12	6
2008 Complaints	11	8	7	13	10	14	17	32	32	9	7	7
2009 Complaints	6	4	15	13								
2007 Call Outs	10	4	14	6	9	7	9	13	9	11	9	9
2008 Call Outs	10	6	7	5	2	11	14	7	7	1	7	5
2009 Call Outs	5	2	4	4								

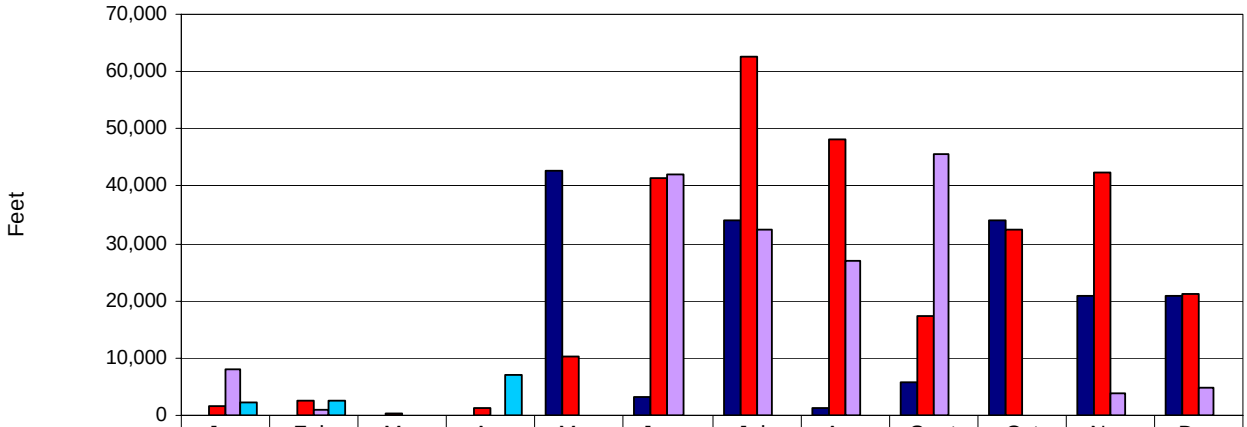
Miss Digs



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006	109	53	121	236	314	299	261	245	163	124	89	89
2007	74	76	41	116	173	223	159	176	176	215	93	71
2008	40	33	66	108	199	169	174	149	212	230	130	90
2009	36	25	109	170								

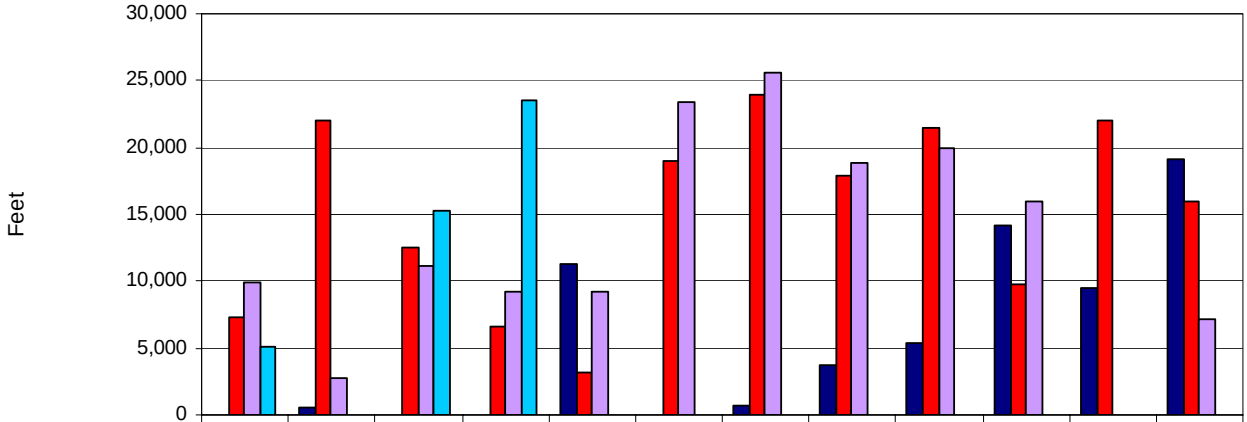
Sanitary Sewer Cleaning
(Vactor Truck Work)

Frost laws were dropped on April 13 allowing the vactor to perform extensive cleaning along Cedar Street.



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006 Vactor	0	0	0	0	42,714	3,201	34,026	1,252	5,865	34,054	20,724	20,724
2007 Vactor	1,447	2,534	338	1,432	10,174	41,355	62,706	48,239	17,437	32,507	42,358	21,151
2008 Vactor	7,912	946	0	0	0	42,008	32,285	26,824	45,625	0	3,958	4,727
2009 Vactor	2,244	2,587	0	6,978								

Sanitary Sewer Televising (Camera Truck Work)



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006 Camera	0	536	0	0	11,325	0	639	3,656	5,381	14,119	9,525	19,083
2007 Camera	7,327	22,057	12,574	6,645	3,123	18,961	23,977	17,841	21,449	9,837	22,030	16,003
2008 Camera	9,969	2,777	11,179	9,260	9,258	23,455	25,608	18,884	19,996	15,909	0	7,221
2009 Camera	5,129	0	15,304	23,476								

Maintenance

A total of 44 work orders were issued, 12 were preventative, 30 were corrective and there were two (2) emergency work orders. Major maintenance projects performed by DPS personnel in April 2009 include:

<u>Maintenance/POTW/Collections/Lift Stations</u>

- Overhead Door Company repaired one of the overhead doors at Maintenance
- Repaired the door at Meadow Ridge Lift Station
- Rebuilt Moyno pump and placed in storage as an extra
- Removed, cleaned and reinstalled wasting pump located at the return activated sludge pump station
- Repaired valve stem on the 8-foot valve on the #3 south sludge storage tank
- Vactored the primary area dewatering well and installed a 6-inch PVC line and new pump
- Installed the cover on the #1 drying bed
- Tightened the nuts and bolts on the discharge valve on blower #4
- Replaced the north boiler booster pump and coupler
- Replaced the drip pot on the line from the south at the north digester basement
- Inspected and cleaned the screen on the final effluent pump in Cell 138
- Cut grooves in the floor to drain water from each low spot in the RBC basement
- Performed hydrogen sulfide testing at Eifert, Pinetree, Dell and Waverly pump stations
- Performed calcium nitrate transfers from bulk storage
- Performed weekly dissolved oxygen probe cleaning and calibration
- Completed weekly plant preventive maintenance consisting of 27 tasks
- Performed the monthly grease haul
- Moved G-3 gen set from maintenance to Pleasant River Lift Station. Cleaned leaves, broken branch and debris around lift station. Installed locks on generator.
- Pulled apart all UPS's to obtain model numbers, connector types, voltage and amp hours at each lift station

- Removed brick samples from outside of RBC building
- Removed fallen tree from McCue Road
- Repaired door at POTW
- Repaired chain on gate at Maintenance building
- Removed the birds nest from the restroom fan at Maintenance building and placed a wire cage over the exhaust
- Serviced the lights, greased the wheels and check air pressure on Gill
- Performed quarterly mobile home count

Building and Grounds (CSC and Fire Station #2)

- Unplugged women's toilet in public restroom
- Changed bulb in exit sign by loading room door
- Picked up fence and fence posts from empty lot area by CSC parking lot
- Painted the orange safety fence black in the parking lot next to CSC
- Helped clerk's office with ballot mailing and brought up voting equipment
- Repaired lock on door in Fire Department
- Repaired all exit lights
- Prepped board room and set up tables for library book sale
- Patched hole near pavilion
- Filled in hole on Cedar Street near Senior Center
- Repaired all sod damaged by sidewalk and road plows on township properties
- Street sweeper cleaned Fire Station #2 parking area

DDA and Sheriff's Departments

- Replaced batteries in all door locks
- Replaced fluorescent and can lights inside and outside of building
- Cleaned up all trash in DDA areas
- Reinstalled dumpster gates at Farmer's Market
- Installed new clock motors in court yard clock
- Trimmed all bushes at DDA/ICSD, 7-Eleven, Veterans Drive and Farmers Market
- Built a new enclosure for the damaged dumpster at DDA/ICSD
- Serviced all cast iron streetlights for proper operation
- Street sweeper cleaned DDA/ICSD, Farmers Market, Holloway Drive

Cemetery

- Checked foundation sizes per work request from Clerk's office
- Rolled grounds at Maple Ridge cemetery
- Trimmed all suckers from new trees in Section B
- Found and raised markers in Sections A and B at Maple Ridge
- Counted all Memorial Day flags and brackets in storage barn
- Dumped all trash receptacles at Maple Ridge
- Repaired entry door lock at Maple Ridge maintenance barn
- Installed spring rules sign at Maple Ridge
- Street sweeper cleaned Maple Ridge Cemetery driveways

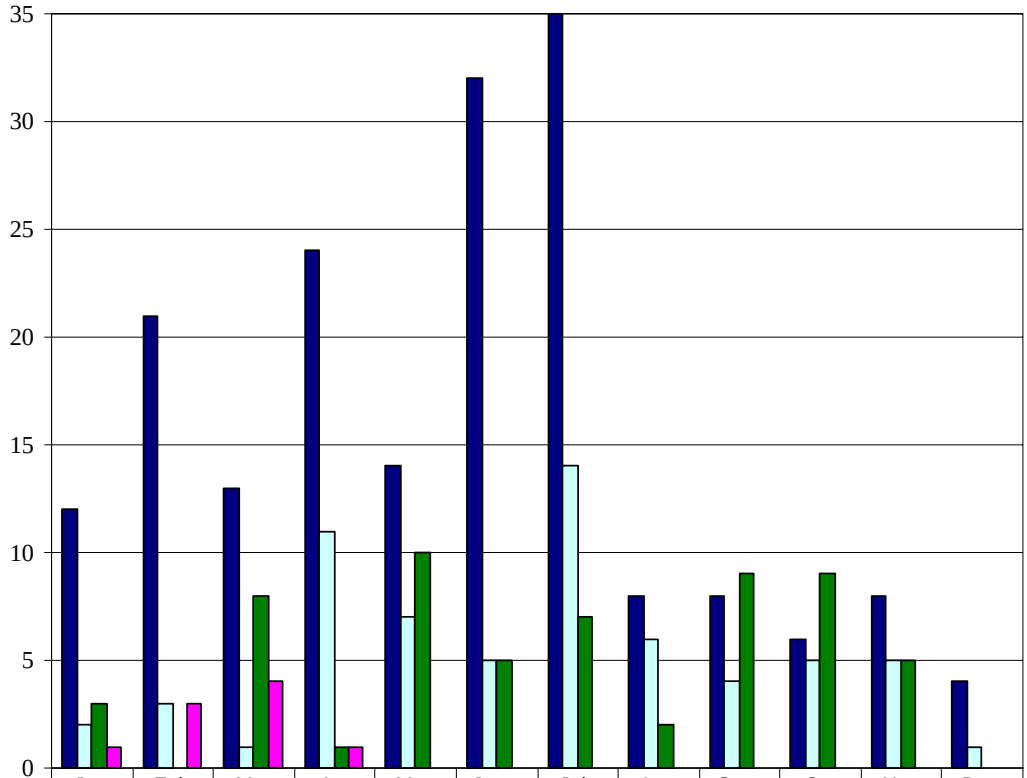
Vehicles/Equipment

- Frankie D's serviced Unit #42 – 2001 Ford F250, Parks Department and Unit #3 – 2006 Dodge Dakota, Maintenance Department
- Installed a new battery in Vactor Unit #5
- Removed the salter and snow blower from the John Deere tractor
- Serviced, sandblasted and cleaned salter for storage
- Serviced, cleaned and topped off all fluids on backhoe
- Serviced all chain saws with new bars and chains
- Serviced the Morbark wood chipper
- Serviced all summer grounds equipment

Sewer Construction and New Construction Inspections

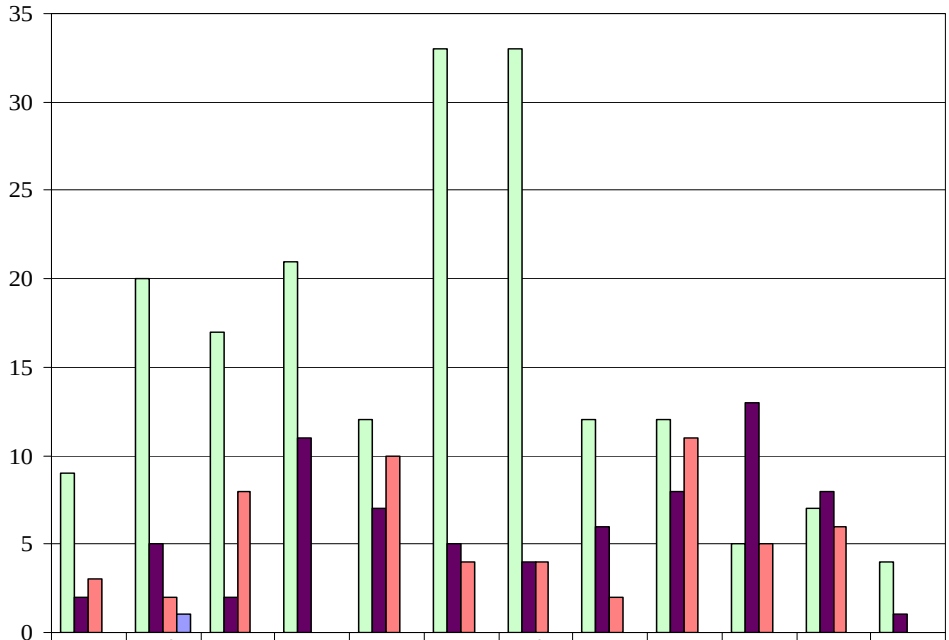
There was one (1) sanitary sewer repair permit issued for April and one (1) sanitary sewer inspection performed.

Sanitary Sewer Permits Issues



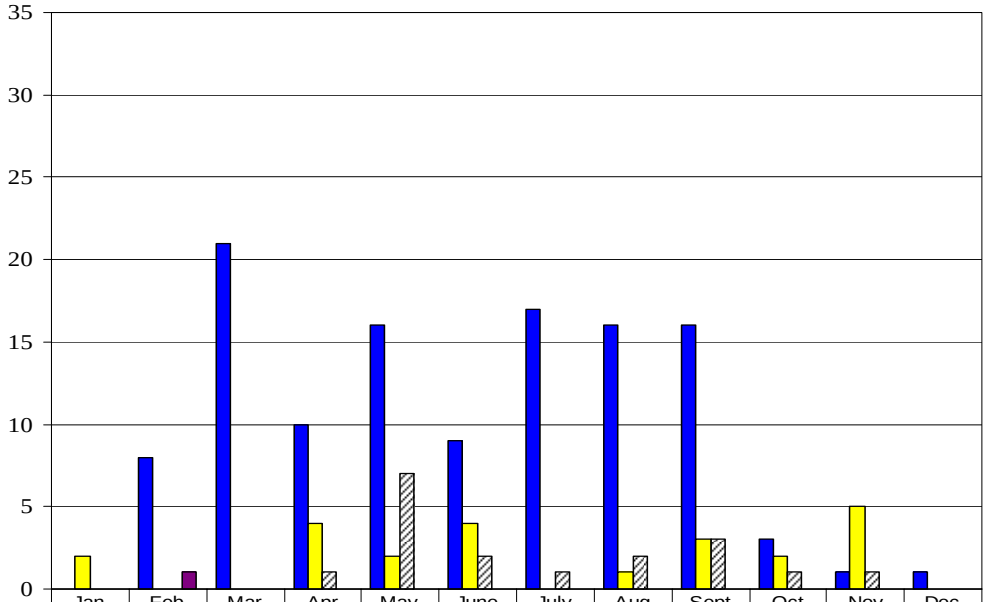
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006 Permits Issued	12	21	13	24	14	32	35	8	8	6	8	4
2007 Permits Issued	2	3	1	11	7	5	14	6	4	5	5	1
2008 Permits Issued	3	0	8	1	10	5	7	2	9	9	5	
2009 Permits Issued	1	3	4	1								

Sanitary Sewer Inspections



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006 Sanitary Inspections	9	20	17	21	12	33	33	12	12	5	7	4
2007 Sanitary Inspections	2	5	2	11	7	5	4	6	8	13	8	1
2008 Sanitary Inspections	3	2	8	0	10	4	4	2	11	5	6	
2009 Sanitary Inspection	0	1	0	0								

Storm Sewer Inspections



	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2006 Storm Inspections	0	8	21	10	16	9	17	16	16	3	1	1
2007 Storm Inspections	2	0	0	4	2	4	0	1	3	2	5	0
2008 Storm Inspections	0	0	0	1	7	2	1	2	3	1	1	
2009 Storm Inspections	0	1	0	0								

Digester Improvement Project

The monthly progress meeting took place on March 25, 2009. They are finishing up all of the electrical, mechanical and have started testing equipment. Contractors are completing painting on the equipment. The project is 90% complete and they plan to start transferring sludge in mid May.

Line waiting for the chipper

Container with yard waste bags

Workers in action

Brush came in all sizes

Subdivision Sewer Construction Update

Job #	Job Name	Utility Agreement	Const. Plan Review	Submit for Act 451 Permit	Received Permit	Preconst. Meeting	Observation of Construction	Air Test	TV Tape w/Narrative	Manhole Vacuum Test	Mandrel Test	Record Drawings	Easement	Twp. Walk Through	Final Recommendation	Next Step
	Aspen Lakes Apt. Phase III		X	X	X											permit received
05-0094	Berry Farms	X	X	X	X	X	X	X	X				N/A	X		Under construction
05-0095	Centennial Estates No. 2		X	X	X								N/A			permit received 2-15-06
05-0096	Country Crossroads 2		X	X	X											waiting for developer to begin const.
08-0043	Dunckel Road Sewers	X	X	X	X	X	X	X	X	X	X	X		X	X	waiting for easement
05-0070-A	Genesis-Patient Care Dr	X	X	X	X	X	X	X	X	X	X	X		X	X	waiting for easement
04-0063-A	Section 25 Sewer Int.	N/A	X													redesign
04-0045-A	Washington Woods		X	X	X											status unknown - DEQ waiting for additional info
03-0111-A	Westridge/Dalby Condo		X													contingent on section 25 sewer

	Project Under Construction
	Contractor to Complete Punchlist
	Permit Application Submitted
	Permit Received / Waiting for Precon
	On Hold / Status Unknown
	Review / Design Phase