

**DELHI CHARTER TOWNSHIP**  
**2074 Aurelius Road**  
**Holt, MI 48842**

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**2011 BUDGET**





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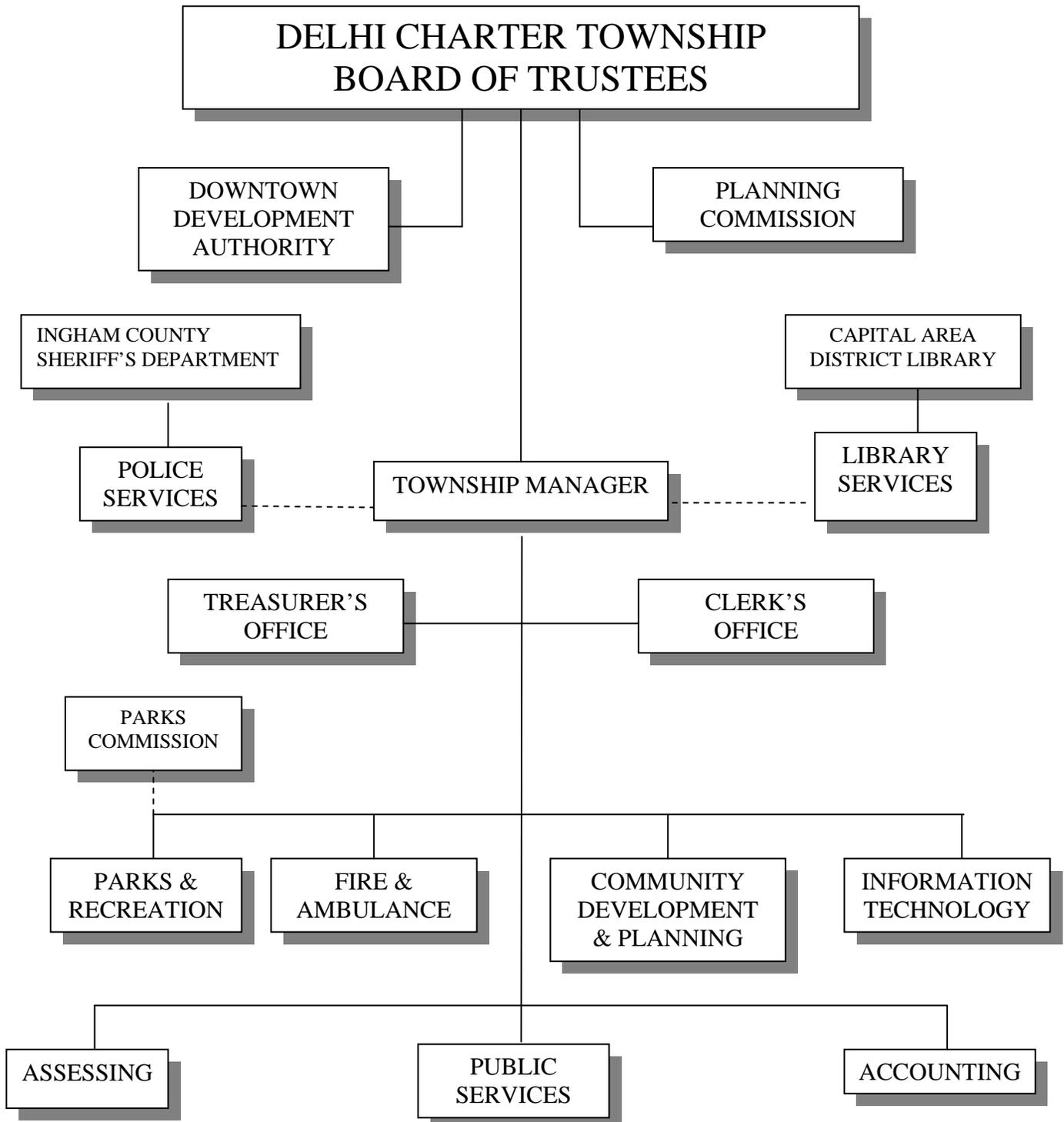
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# Delhi Charter Township Organizational Chart of Services





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### Board of Trustees

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

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### Executive Staff

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Township Manager.....	John Elsinga
Accounting Director.....	Marian Frane
Assessor .....	Nicole Wilson
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



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Delhi Charter Township, Michigan for its annual budget beginning January 1, 2010. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The Award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Township Board Members  
Delhi Charter Township  
2074 Aurelius Road  
Holt, MI 48842

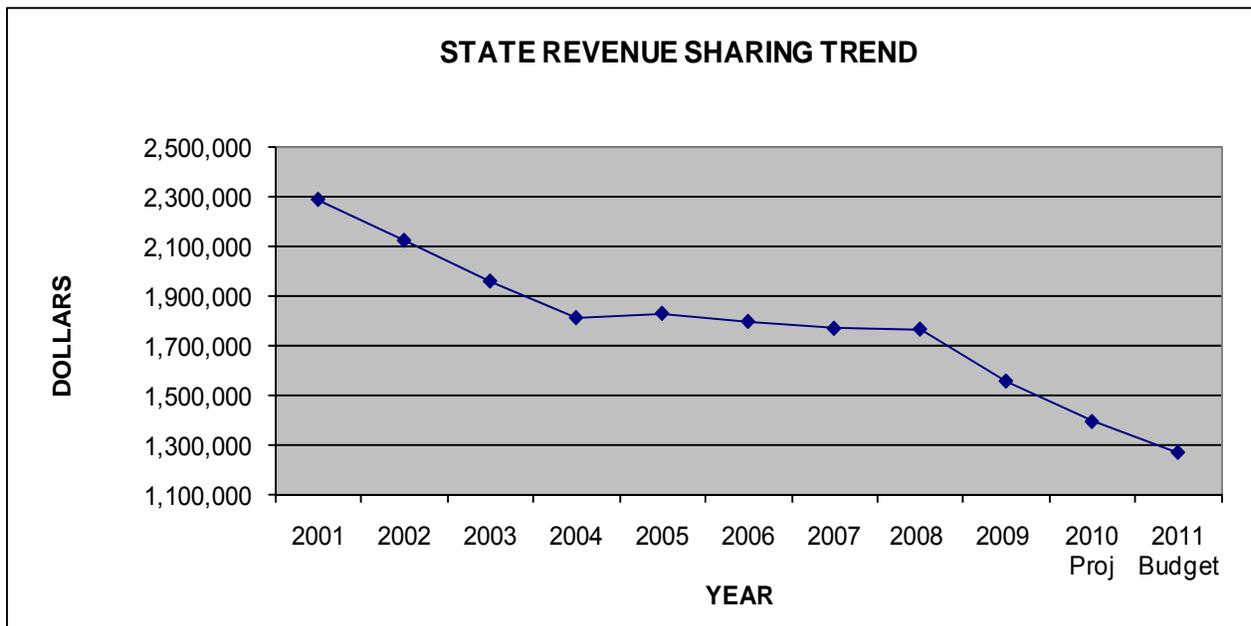
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2011 Proposed Annual Budget. This budget was prepared in accordance with the Michigan Uniform Accounting and Budget Act as well as the Charter Township Act of Michigan. The budget is balanced, meaning revenues plus appropriated fund balances equal or exceed expenditures and all funds have positive fund balances. This document reflects the cooperation and hard work of Delhi Township employees and the Delhi Township Board.

This budget has been prepared using direction from the Board of Trustees' 2011 Goals and Objectives. The 2011 budget totals \$22,268,500 for all funds, up from \$19,546,136 in 2010. The increase is largely due to the budgeted improvements for Lift Station D in the Sewer Fund, which will be funded with a low cost loan from the State of Michigan. This year, the General Fund revenues will exceed expenditures thanks to the voter approved fire and police millages along with our cost cutting measures during the past decade.

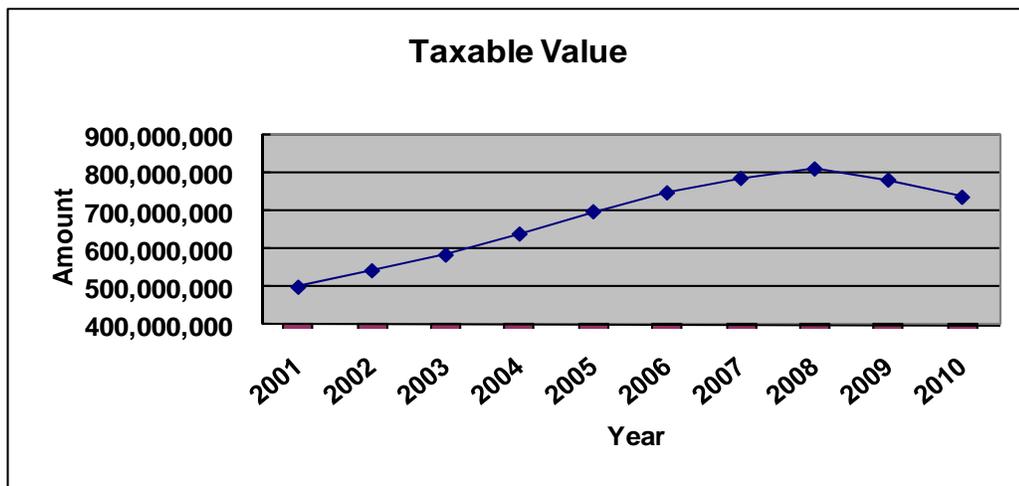
### Financial Challenges to the Budget

- The struggling economy in the state of Michigan continues to make a significant impact on our Township resources. Most notably, the State Shared Revenue we receive from the State of Michigan is projected to decline over 45% in 2011 since its high in 2001. With a projected deficit of over 1 billion dollars in next years State budget, statutory revenue sharing may be completely eliminated.





- The downturn in the residential and commercial market continues to result in a marked decrease in building permits and fees. New construction has been severely curtailed. While permits increased in 2009 from 2008, the number of permits fell from 2,287 in 2003 to 1,219 in 2009. Revenue from building permits alone is expected to drop 74% from 2005 to 2011 reducing revenues by over \$227,000. Increases in revenue from our rental inspection program (over 2,500 units), soil erosion and control permits, and commercial fire inspections have offset approximately half of this loss.
- The advalorem taxable value of real and personal property (from which property tax is levied) fell 5.8 % in 2010. This is in stark contrast to earlier years when taxable value increased 78% from 2000 to 2008. The concern continues that the taxable value will continue to decrease in future years while the cost of goods and services continues to increase.



### Responses to the Financial Challenges

- In 2008, the Township transitioned from a traditional health care plan to a high deductible/health saving account (HSA) plan which significantly lowered our health care premiums. In fact, while the premiums for most health care plans continue to rise, the Township's premium for 2010 was 1.9% lower than the amount paid in 2009. The Township fully funded the high deductible (single - \$2,000, double and family - \$4,000) in the first year each by contributing that amount to each employee's HSA account. That contribution was reduced by 10% in 2009 and 2010, and will be reduced to 50% (\$1,000 single, \$2,000 double and family) for fiscal year 2011.
- Staffing levels have continued to be reduced since 2005. As employee vacancies occur, an evaluation is made regarding the needs of the department before we change, replace, or eliminate the full time position. The use of interns has been expanded.
- Traditionally, cost of living increases have been applied to annual employee compensation schedules. However, there was no cost of living compensation increases in 2010 including compensation for those employees in bargaining units. There are no budgeted cost of living increases for 2011. This saving is projected to be \$100,000 each year.



- Capital purchases and infrastructure investments continue to be scaled back. Some of the building, sidewalk, and road repair programs have been reduced.
- The operational costs of our fire department have dramatically increased since we transitioned in 2003 from a part-time to a combination full time/part time fire/EMS department that offers advanced life support by our cross-trained (fire/paramedic) full time employees. Since 2003 there has been a 25% increase in total ambulance/EMS calls but there has been no increase in full time fire personnel. To address these increased costs the Township Board placed a 1.5 millage proposal on the 2010 ballot that was approved by voters.
- The Township contracts with the Ingham County Sheriff Department for police services. The cost for those services continues to rise with inflation, even though the cost per capita is amongst the lowest in the region. The Township has made the difficult decision to reduce the number of police officers by 3 in 2010. Again, the Township Board placed a 1.5 millage proposal on the 2010 ballot which was approved by voters.

Although economic factors continue to place strains on the limited resources of the Township, this budget addresses the Township's goals and objectives while maintaining fiscal responsibility. The following is a brief synopsis of some of the budgeted activities in the upcoming year:

### **General Fund**

Fire and police expenditures have been moved out of the General Fund and into special revenue funds as a result of the passage of the 2 millages mentioned previously. There continues to be an emphasis on promoting regional collaboration with other jurisdictions including police and fire efforts such as joint training and purchasing as well as participation with the 911 Call Center. The Township, as a member of the Lansing Economic Area Partnership (LEAP), promotes economic development both in Delhi Township and the greater Lansing region.

Looking ahead to the implementation of GASB 54 (Fund Balance Reporting) in 2011, the Township reclassified the Parks and Recreation Special Revenue Fund into 3 departments within the General Fund in 2010. Additionally, the Community Development Enterprise Fund was reclassified into a department within the General Fund.

As a result of the fund reclassifications and the millages, it is difficult to compare 2010 and 2011 revenues and expenditures within the General Fund. The total expenditures of \$4,681,230 in the 2011 General Fund budget is over \$3.6 million less than the 2010 projected amount. But, had the fire, police, community development, and parks and recreation departments been budgeted with the other general fund departments in both 2010 and 2011, expenditures for 2011 would have increased \$141,970 or 1.7% from the 2010 projected amount. The biggest increase is in the infrastructure department where \$150,000 has been budgeted to extend the sidewalk along Washington Road. Ending fund balance as a percentage of operating expenditures is expected to increase to 48.4% which is more than the board policy of 15%. However, this percentage is expected to drop in future years with the uncertainty of state share revenue and falling tax values.



## **Special Revenue Funds**

The Parks and Recreation Fund, which was primarily supported through transfers from the General Fund has been moved to the General Fund.

As mentioned previously, voters approved two new millages in 2010 – 1.5 mills for fire and 1.5 mills for police. Over \$1.1 million dollars is expected to be generated from the new fire millage. Nevertheless, a \$306,810 transfer from the General Fund will be necessary to support the fire department and prevent a deficit fund balance in the new fund. Over \$1.1 million dollars will also be generated from the new police millage. For this new fund, a \$988,400 transfer from the General Fund will be required to support the police department and balance out expenditures.

The Fire Equipment, Training, and Apparatus Fund is supported by a voted millage of .5 mills. In recent years, in order to make the best use of these funds, fire apparatus has been refurbished rather than replaced. In 2011, an EMS monitor will be replaced.

## **Enterprise Funds**

The Community Development Fund has been moved to the General Fund. The part-time GIS coordinator position has been increased to full-time and moved into the Information Services Department, representing the increased and widespread use of those services.

In 2010, the Sewer Fund will finish commissioning Michigan's first combined heat and power digester project. The sludge processing digesters produce a renewable energy source which is used to generate electricity and heat, thus sustaining the process. Four new digesters and two microturbine electricity generators have been constructed as part of this project. The major project in 2011 will be improvements to Lift Station D. This will increase capacity at the Township's largest sewage lift station to accommodate current conditions along with provision for future growth.

## **Component Units**

The Downtown Development Authority completed the reconstruction of a retaining wall and sidewalk at Pioneer Cemetery. Work continues on the design for the non-motorized pathway that goes under Interstate 96 for which we are applying for grants to help pay for the construction. The number of businesses that participated in the co-op holiday advertising on TV was expanded. The second annual business expo was very successful with increased vendor and resident attendance.

## **Long-term Debt**

The Township's rating from Standard & Poor's is AA-. This is a high rating and reflects a strong capacity to repay debt. Statutes in the State of Michigan limit the amount of general obligation debt a government entity may issue to 10 percent of its total assessed valuation. Special assessment bonds, revenue bonds, pollution abatement bonds for public health purposes, and water resources commission or court order bonds are not included for purposes of calculating the legal debt margin according to the state statute. The current debt limitation for the Township is \$77,184,731 (the 2010 State Equalized Valuation of \$771,847,306 x 10%). The net debt outstanding in 2010 will be \$20,665,976 (\$30,882,417 less \$135,000 in special assessment bonds, less 10,081,441 in revenue bonds). This is only 26.8% of the legal debt limit.



## Conclusion

Although we continue to face fiscal challenges in the next year, I believe we have laid the groundwork for a fiscally responsible plan. I would like to thank the Township Board for their commitment to providing quality and efficient services to our citizens while ensuring fiscal responsibility.

Respectfully submitted,

*John Elsinga*

John Elsinga  
Township Manager



## Township Profile

### Mission

Delhi Charter Township's mission is to provide for the health, safety and welfare of its residents and other citizens who live, work and engage in activities in our community.

### Form of Government

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 and is now commonly referred to as Delhi Charter Township. It has seven members elected to the Board of Trustees, which includes a Supervisor (part-time), Clerk, Treasurer and four Trustees. The Board of Trustees appoints the Township Manager. The Township Manager is responsible for hiring all department heads and employees.

Holt, the town site, is one of the oldest unincorporated communities in Michigan; with settlers that first arrived in 1837, and is located in the Charter Township of Delhi. Holt is neither a city nor a village. It is a zip code area. Holt was first named Delhi Center, but this conflicted with Delhi Mills in Washtenaw County. So in 1860 the name was changed to Holt, in honor of Postmaster General James Joseph Holt.

### Demographics

The Township encompasses approximately 28.5 square miles and is located just south of Michigan's State Capitol and the City of Lansing. The boundary for Delhi Township are Nichols Road on the south, Waverly Road on the west, College Road on the east, and then jogs along Jolly, Willoughby, and I-96 on the north. Annexations by the City of Lansing resulted in the jagged northern township boundary. It lies next to two major highways (I-96 and US 127) and is in close proximity to Michigan State University, Capitol City International Airport, Lansing Community College, Davenport College of Business, Cooley Law School and two major hospitals.



### Services

There are many services provided by the Township. The Township provides full-time fire and ambulance services. Police protection is provided through a contract with Ingham County. The Township's elected Park Commission oversees nine parks maintained by the Township providing a number of recreational activities including playgrounds, baseball diamonds, beachfront swimming, bicycle and walking pathways, a sledding hill, a bike park, and an outdoor amphitheater. An active senior program is provided, with most activities taking place in a newly constructed senior center building. Wastewater collection and treatment is the only utility owned and operated by the Township while public water and fire protection (hydrant) is provided by the Lansing Board of Water and Light. The Township maintains 3 cemeteries and facilitates public improvements for other agencies including



streets, sidewalks, street lights, and storm sewers. Planning, zoning, building, and code enforcement are other services provided by the Township.

### **Economic Statistics**

According to the U.S. Census Bureau, the residential population grew 17% from 1990 to 2000 with 19,190 residents in 1990 and 22,569 residents in 2000. The population increased over 14% from 2000 to 2009 when the population was estimated at 25,809. Delhi Township is the fourth largest local jurisdiction in population size within Ingham County, following the City of Lansing, East Lansing, and Meridian Township.

From 1990 to 2000 the total number of housing units increased by 1,505 units. By 2000, the total number of occupied housing units in Delhi Township was 8,563. In 2009, that number rose to 10,067. Of that number, 7,764 were owner-occupied housing units and 2,303 were renter-occupied housing units.

The northeast area of the township, north of I-96 and south of Jolly Road along both sides of Pine Tree Road, also experienced significant commercial growth from 1990 until 2000. We expect this growth to continue in these areas well into the next decade along with several other economic corridors in the township (M-99 between Bishop and Waverly Road, Holt Road between Depot and College, and Cedar Street).

In 2000, 90.1 percent of the population over 25 years had at least a high school diploma and 26 percent held a college bachelors degree or higher. By 2009, 93.3 percent of the population over 25 years had at least a high school diploma and 29.9 percent held a bachelors degree or higher.

The median household income rose from 1999 to 2009. The median household income in 1999 was \$50,922. In 2009, it was \$58,570. Per capita income in 1999 was \$23,485 and \$27,768 in 2009.

In 2009 7.1 percent of families were below the poverty level. The jobless rate in 2009 was 7.4 percent of the labor force in Delhi Township, which was lower than that of Ingham County (11.3%) and the State (13.6%). Thus far for 2010 (through October), the jobless rate in Delhi Charter Township averaged 7.4%. The average during that same time in Ingham County was 10.4% and the State of Michigan was 13.5%.

### **Economic Development**

Delhi Charter Township has been very attractive for residential, commercial and industrial growth. Although growth has slowed recently, since most of the Township is still undeveloped and has a Class A National Blue Ribbon School system with over 5,800 students, it is anticipated that there will be growth in each of these three areas in the future.



**Delhi Township Major Employers - 2010**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	850
Dakkota Integrated Interiors	Automotive Supplier	261
Granger Construction	Commercial Construction	172
RSDC of Michigan, LLC	Steel Processing	171
Kroger	Retail Grocery	130
Magna Powertrain (MPT)	Automotive Supplier	125
Holt Senior Care & Rehab	Long Term Care	120
Orchid Stealth	Exotic Metal Fabricator	117
Lansing Christian School	Education	100
Delhi Charter Township	Local Government	80



## Readers' Guide

As you review the budget document, you will note that there is a tab for each fund type as well as tabs for Introductory and Supplemental Information:

- Introduction
- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Component Unit Funds
- Supplemental Information

There are four special revenue funds:

1. Fire Fund
2. Police Fund
3. Fire Equipment, Training, and Apparatus Fund
4. Water Improvement Fund

There is one debt service fund:

1. Pine Tree Road Debt Fund

There is one enterprise fund:

1. Sewer Fund

There are two component units (DDA and Brownfield) with 4 funds:

1. Downtown Development Authority (DDA)
2. DDA – 2008 Bonds Debt Service
3. DDA – 2010 Refunding Bond
4. Brownfield Redevelopment Authority

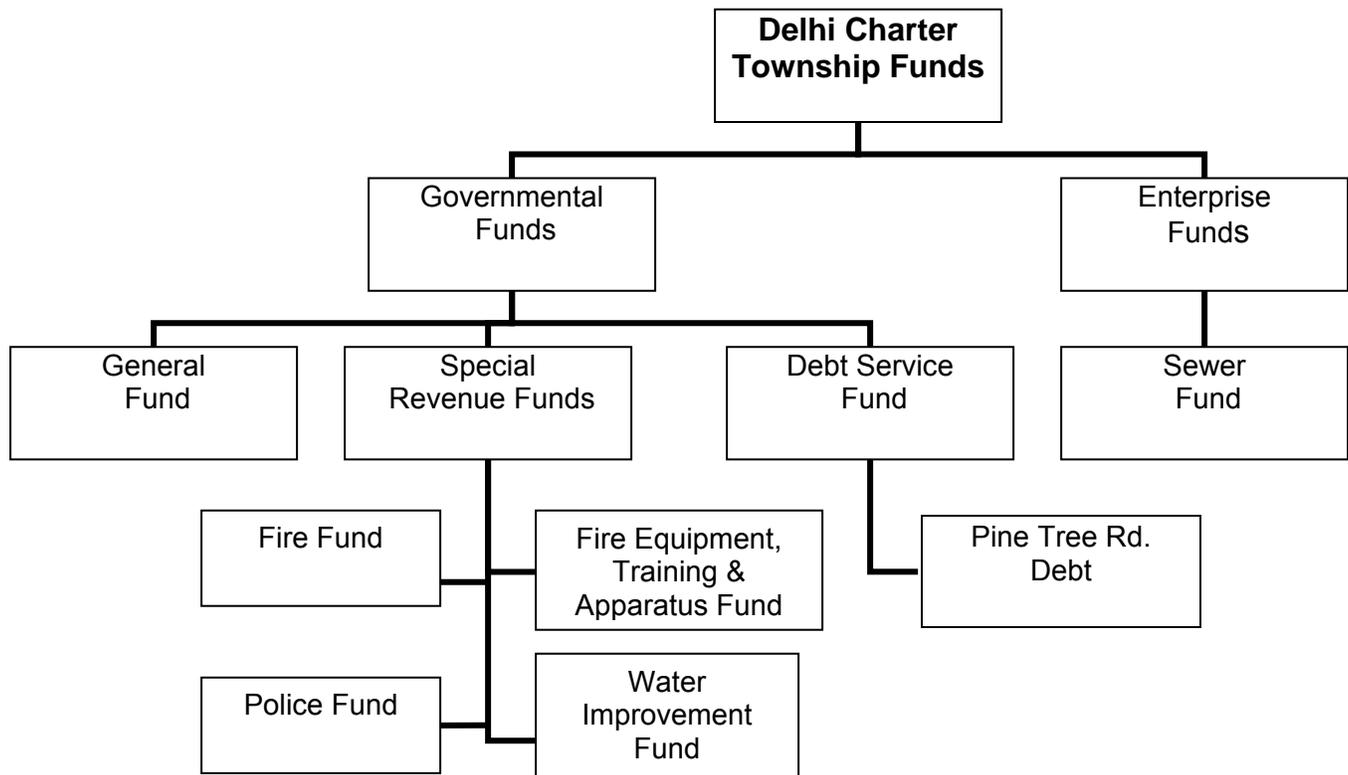
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

Most funds are further divided into departments. For instance, there is a Treasurer's Department and a Clerk's Department, among others, in the General Fund. When applicable and obtainable, each department contains:

- Organizational Chart
- Staffing Summary
- Goals and Objectives
- Explanation of Activities
- Performance Indicators
- Summary of Budgeted Expenditures



### Delhi Charter Township Fund Structure



**GOVERNMENTAL FUNDS** are used to account for functions of the Township that are principally supported by taxes, and intergovernmental revenues. The governmental activities of the Township include legislative, general government, public safety, public works, and parks and recreation. All governmental funds use the modified accrual basis for budgeting and accounting whereby expenditures are recognized when the goods or services are received and revenues are recognized when measurable and available to pay expenditures in the current accounting period.

- **General Fund** accounts for all general government activity not accounted for in other funds. It includes most tax revenues and expenditures for administration, assessing, and public safety.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions of government and which therefore cannot be diverted to other uses. The Township has four special revenue funds, described below.
  - *Fire Fund* is used to account for a tax levy for the purpose of providing fire protection.
  - *Police Fund* is used to account for a tax levy for the purpose of providing police protection.



- *Fire Equipment, Training and Apparatus Fund* is required by law to account for the revenues of a special millage levy to defray the cost of acquiring and maintaining equipment and apparatus, and to cover training expenses for the Fire Department.
- *Water Improvement Fund* is required by Township ordinance to account for revenues raised for the construction, extension, and maintenance of the water supply system.
- **Debt Service Funds** are used to account for the payment of interest and principal on long-term debt. Some debt payments are made directly from the fund that is responsible for the debt. The township has one debt service fund:
  - *Pine Tree Rd. Debt Service* is used to account for the revenue received from special assessment payments and the related debt service expenditures.

**ENTERPRISE FUNDS** are used to account for activities that receive a significant portion of their revenues through user fees. The Township has one enterprise fund - the Sewer Fund. The Township uses the accrual method of accounting for its enterprise funds but uses the modified accrual basis for budgeting. This is done so capital items can be budgeted, which would not be so under the accrual method where capital purchases are capitalized.

- **Sewer Fund** records the revenues and expenses needed for the operation and maintenance of the sewer system.

Note: The General Fund and Special Revenue Funds are the only funds required to have legally adopted budgets, although all funds listed above have been adopted by the Board.



## 2011 Budget Calendar

**April 26<sup>th</sup> – April 30<sup>th</sup>** – Department Head CIP meetings with Community Development and Accounting Director

**June 2<sup>nd</sup>** (Wed 8am-6pm) – Department Head Goals, Objectives, & 2011 CIP Meeting with Board

**June 8<sup>th</sup>** (Tues 6-9 pm) – Board Goals & Objectives Meeting

**June 14<sup>th</sup>** – Planning Commission Public Hearing and Adoption of CIP

**June 15<sup>th</sup>** (Tues 6:30 pm) –Township Board to discuss guidelines/assumptions at Committee of the Whole

**July 1<sup>st</sup>** (Thur) – Township goals, budget schedules, forms and assumptions distributed to Department Heads

**July 16<sup>th</sup>** (Fri) – Departmental goals, indicators, and budgets with backup and narratives submitted to Director of Accounting

**July 19<sup>th</sup> to August 31<sup>st</sup>** - Budgets compiled, analyzed, and adjusted for submission of balanced budgets to Township Board by Sept. 1<sup>st</sup>

**July 23<sup>rd</sup> - July 27<sup>th</sup>** - Budget Requests reviewed with Department Heads. (Elsinga/Frane)

**August 24<sup>th</sup>** (Tues) - DDA Board reviews proposed Budget prior to Township Board Workshop

**September 1<sup>st</sup>** – Budget submitted to Township Board

**September 7<sup>th</sup>** (Tues) - Board sets tax levies (property tax millage will be part of budget hearings, so no separate truth-in-taxation hearing) – Director of Assessing

**September 14<sup>th</sup>** (Tues 8am-4pm) – Dept. heads present budget to Township Board at the Township Board Budget Workshop

**September 28<sup>th</sup>** (Tues) - DDA Board sets Public Hearing for DDA Budget

**October 4<sup>th</sup>** (Mon) - Township sends Notice of Public Hearing for publication in Community Newspapers

**October 5<sup>th</sup>** (Tues) - Township Board sets Public Hearing

**October 10<sup>th</sup>** (Sun) – Notice of Township Public Hearing published in Community Newspapers

**October 11<sup>th</sup>** (Mon) - DDA sends Notice of Public Hearing for publication in Community Newspapers

**October 12<sup>th</sup>** (Tues) - Budgets are available for Public Inspection (**Seven days before hearing**)

**October 17<sup>th</sup>** (Sun) - Notice of DDA Public Hearing published in Community Newspapers

**October 19<sup>th</sup>** (Tues) - Public Hearing on 2010 General and Special Revenue Funds Budgets

**October 26<sup>th</sup>** (Tues) - DDA Board holds Public Hearing and adopts DDA Budget

**October 27<sup>th</sup>** (Wed) - DDA submits Budget to Township Board for Approval

**November 16<sup>th</sup>** (Tues) - Township Board Adopts Township and DDA 2010 Budgets



## **Budgeting and Financial Policies and Procedures**

### **Budget Guidelines**

The Township is subject to the accounting, budgeting, and auditing requirements contained in State of Michigan Public Act 2 of 1968, as amended. Some of the key components of this Act include:

1. Budget hearings must be held prior to final approval of the budget.
2. The Township Board will adopt budgets for the General Fund and each Special Revenue Fund.
3. Budgeted expenditures shall not exceed budgeted revenues plus unappropriated surplus.
4. Expenditures shall not be made in excess of the amount authorized in the budget.
5. Budget amendments must be made when necessary and the Township Board must approve the amendments before expenditures exceed the budget.

### **Budget Approval, Monitoring, and Amendment**

The Township Board approves budgets by revenue source (e.g. taxes, charges for services) and department (e.g. Fire, Cemetery). Adherence to the budget is ensured through the practice of monthly financial report distribution to the Board and Department Heads. Budget transfers up to \$10,000 between departments may be made by the Township Manager and reported to the Board at the next regular Board meeting. Proposed budget amendments are presented to the Board as needed.

### **Reserve policy**

The Township will strive to maintain an unreserved fund balance in the General Fund of no less than fifteen (15) percent of General Fund operating expenditures.

### **Capital Assets**

The Township has adopted guidelines for the proper accounting and reporting of capital assets which includes setting the capitalization of assets at \$1,500. See Policy No. 121 on page 185.

### **Capital Improvements Program**

The Township has a schedule of projects and related equipment over \$25,000 to be built or purchased over the next 6 years. The schedule suggests an order of priority for those projects with the anticipated means of financing each project. See page 187.

### **Investment Policy**

The Township has adopted an investment policy to provide the highest investment return with the maximum security while meeting the daily cash flow needs of the Township and complying with all state statutes. Except when prohibited, cash balances will be consolidated to maximize earnings. See Policy N. 117 on page 180.

### **Cash Deposits**

The Township has established uniform guidelines for the collecting and depositing of funds for all departments including the practice of providing a receipt to each customer that pays monies to the Township other than mail receipts, and the use of pre-numbered receipt books.

### **Audit**

An independent audit will be performed annually.



**Safeguarding Assets**

Accounting and budgetary control systems will be developed and maintained to adequately safeguard the assets held in public trust.

**Investment Performance**

An investment performance report will be issued quarterly.

**Debt Policy**

General obligation debt will not be in excess of the State of Michigan's legal limit of 10% of the current state equalized value of real and personal property. Long term debt will not be incurred to support current operations.

**Five-Year Forecast**

A five-year forecast of revenues and expenditures in the General Fund will be performed annually. The forecast will include estimated operating costs of future capital improvement.

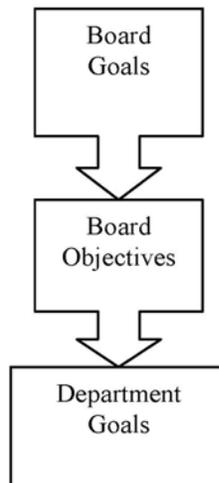
**Audit Committee**

The Township has established an Audit Committee which receives the audited financial reports and makes recommendations, if any, to the Board.



## Board Goals and Objectives

The Board meets annually with a consultant to determine the long-term goals and related short-term objectives of the Township for the next fiscal year. Each Board Objective is linked to one or more Board Goals. These goals and objectives are distributed to Department Heads who use them to develop their proposed department budgets and goals. Each department has a listing of its goals in this document.



### Board Goals

- I. Enhance the quality of life and create a sense of place for Delhi Township residents.
- II. Maintain fiscal integrity and increase efficiency.
- III. Promote sustainable private and public economic development and redevelopment.
- IV. Maintain and improve infrastructure in the Township.
- V. Promote regionalism.

### Board Objectives

#### **High Priority** (in no particular order)

- Public Safety Millage (Goals I, II, V).

The Board approved placing two millages on the August 3, 2010 Primary Election ballot. One millage for fire/EMS services at 1.5 mills and one for police services at 1.5 mills. The Board needs to continue the conversation with Township citizens to support a public safety millage to provide the necessary police and fire/EMS services expected by our growing community.

- Maintain Fiscal Responsibility (Goal II).

Continue to maintain a balanced budget with a fund balance of 15% or greater.

- Monitor and Contain the Cost of Health Care (Goal II).

This will continue to be monitored each year with suggestions to keep Township costs reasonable.



- Assess Staffing Needs (Goal II).  
Continue to evaluate organizational and departmental needs whenever a vacancy occurs. Filling positions with part-time staff when feasible offers a means of maintaining service level while minimizing long-term costs. When feasible, also transfer duties and responsibilities to other staff thereby eliminating positions through attrition. Utilize interns to help maintain service levels whenever possible.
- Maintain Fire Agreement with Alaiedon Township (Goals II, V).  
The Township's Fire Agreement with Alaiedon Township has been mutually beneficial for almost a decade. The Township's mutual aid agreements with all of the surrounding communities have enabled the Township to provide Alaiedon Township a high quality fire service.
- Continue to Communicate to the Community Via Township and DDA Newsletters and Expanded Website (Goals I, II, III).  
Continue to provide both Township and DDA Newsletters through alternating distribution. Expand the Township Website by adding video feeds. Continue to use Facebook, Twitter and other social media outlets to inform residents.
- Address Community Services Center Aging Infrastructure Issues (Goal IV).  
As the Community Services Center ages there will be needed infrastructure repairs. An energy grant received will help evaluate the HVAC system and lighting. The roof will need to be replaced soon. A long-term goal would be to relocate the Fire Department to the center of the Township and provide adequate quarters for equipment and full-time personnel.
- Continue Five Year Financial Forecast (Goal II).  
Continue to update the five year financial forecast to enable the Township Board to prepare long term.
- Continue to Aggressively Pursue State and Federal Grants (Goals II, IV).  
The Board needs to continue to utilize grant opportunities to help fund improvements and supplement budget needs.
- Pursue Economic Development and Technology Companies (Goal III).  
The Township needs to actively pursue and attract economic development to aid in increasing the Township's tax base and develop area jobs.
- Continue to engage in "Placemaking" (Goals I, II, III, IV)  
This is a mechanism to encourage creative strategies for development and redevelopment, promote a walkable community, and pursue economic development that ensures Delhi Township remains a place where people want to live and do business, including but not limited to the following objectives:
  - Ongoing implementation of the Non Motorized Transportation System including the installation of trail heads at key locations, sidewalk construction along primary roads, apply traffic calming techniques and provide midblock crossings where appropriate
  - Encourage development that utilizes and supports existing infrastructure and commercial/personal services while advancing mixed land use development that support dense populations or destination locations.
  - Continue to pursue economic development that will attract and retain people and business that value Delhi Township's overall quality of life and are willing to sustain the same.



**Medium Priority** (in no particular order)

- **Capital Improvements in Township Parks** (Goals I, II, IV).  
Continue replacing worn out/outdated playground equipment and facilities in Township parks through grants, gifts, volunteers and in-kind services.
- **Continue Training of Staff and Board for Increased Efficiency and Effectiveness** (Goals I, II).  
Continue to support training and education opportunities for staff and various board members.
- **Use of Technology for Improved Service to Residents and Township** (Goals I, II).  
Township departments continue to use technology to improve efficiency and effectiveness in the delivery of Township services. Continue to develop GIS as a means of developing integrated databases which will provide both residents and staff information more easily.
- **Incorporate Energy Reduction, Alternatives and Environmental Sensitivity into Capital Projects and Policies** (Goals I, II, IV).  
Strive to have all new public buildings and land improvements meet LEED (Leadership in Energy and Environmental Design) standards. Utilize energy grant received in 2010 to evaluate energy efficiency of the Community Services Center.

**Low Priority** (in no particular order)

- **Consider Restoring the Township Charter Mills/Headlee Rollback** (Goals I, II, III, V).  
The Township could pursue citizen approval of a Headlee Rollback Millage which would restore the charter millage of 5.0 mills from our current 4.3 mills. This would be dependent on the outcome of the Public Safety millages as one thing to consider in order to increase revenues if the millages fail.
- **Recommend the Park Commission Explore a Recreational Millage, Establish a Resident versus Non-Resident Fee Structure or Develop a Formal Agreement with Other Entities for Recreation Fees** (Goals I, II).  
The General Fund currently subsidizes the Parks and Recreation Fund contributing almost 10% of the General Fund's budget to the Parks Fund. Parks and recreational services are highly valued by our residents but also costly. The Board would like to recommend the Park Commission consider a millage and/or non-resident recreational fees to help offset the costs of operation. The option of converting the Senior Center to a non-profit organization or considering a millage dedicated to senior programs was also discussed.
- **Plan for Road Repairs** (Goals I, IV).  
The Township needs to work with the Ingham County Road Commission (ICRC) to move towards an active assets management approach for the evaluation of roads. Prioritizing needed road improvements will define how much money needs to be budgeted for repairs. The Township may need to move toward a 100% special assessment for local neighborhood road repairs and use the ICRC betterment monies to fund local secondary road improvements.
- **Incorporate Plain Language in Ordinances and Amendments** (Goals I, II, III, IV).  
Continue to incorporate plain language in all future ordinances and amendments elevating the level of understanding by the reader/user thereby increasing compliance with said ordinances.

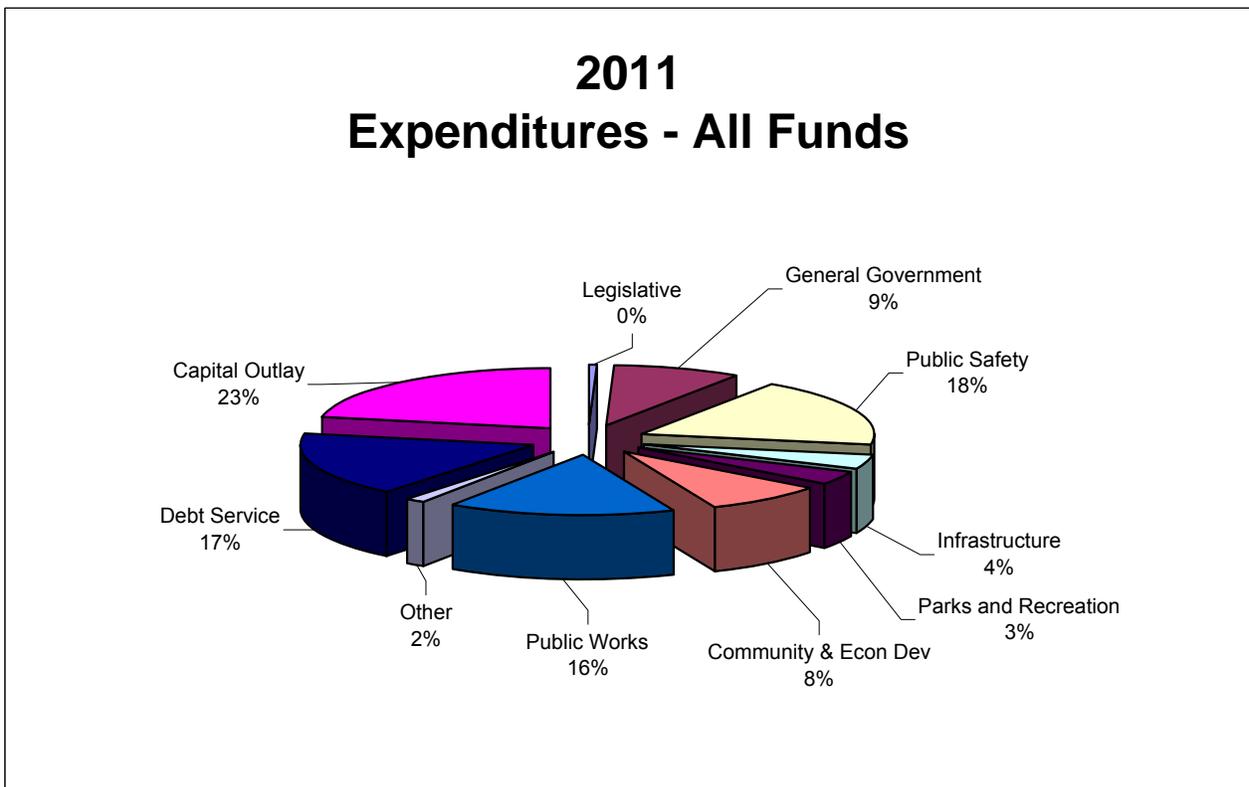
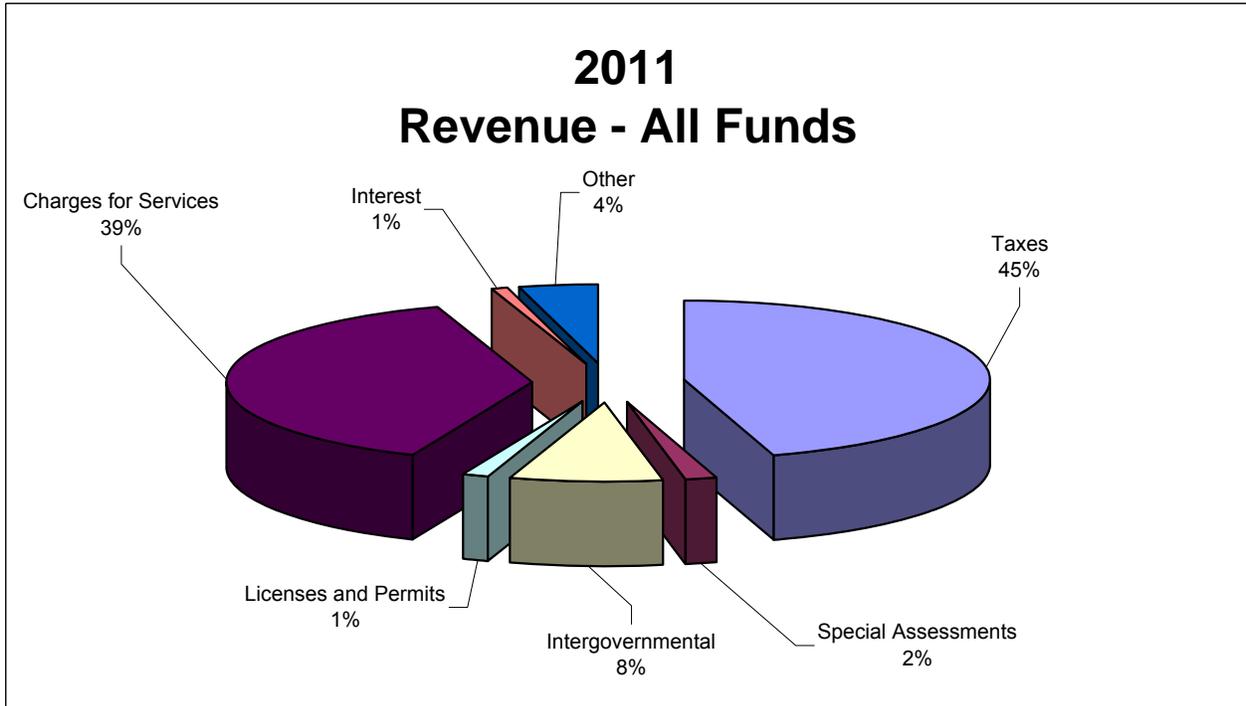
**Board Objective and Department Goals Cross Reference Table**

Board Objective	Legislative	Manager	Accounting	Clerk	Info Tech	Treasurer	Assessing	Elections	Bldg & Grds	Cemetery	Fire	Infra-structure	Parks	Community Development	Sewer
Place fire and public safety millages on ballot															
Maintain Fiscal Responsibility		√	√			√					√			√	
Contain the cost of health care		√													
Assess staffing needs		√									√				
Maintain fire agreement with Alaiedon Township											√				
Communicate to the community				√	√		√	√		√			√		√
Address CSC infrastructure issues									√						
Continue 5 yr. financial forecast		√	√												
Pursue state & federal grants											√		√		√
Pursue economic dev. & technology companies														√	
Continue to engage in "Placemaking"	√											√	√	√	
Continue Parks Capital Improvements													√		
Continue staff and board training	√	√		√	√	√	√				√			√	√
Use technology to improve service			√	√	√		√				√			√	√
Incorporate energy reduction									√					√	
Consider restoring the Headlee Rollback															
Consider a recreational millage/new fee structure															
Plan for road repairs												√		√	
Incorporate plain language in ordinances & amendmts				√											



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2011**

Description	General Fund	Special Revenue	Debt Service	Enterprise Fund	Component Units	Total
<b>Revenue</b>						
Taxes	\$ 2,777,300	\$ 2,637,030	\$ -	\$ -	\$ 2,652,740	\$ 8,067,070
Special Assessments	270,500	15,000	-	-	-	285,500
Intergovernmental	1,436,600	-	-	-	-	1,436,600
Licenses and Permits	177,800	-	-	71,500	-	249,300
Charges for Services	1,728,860	17,500	-	5,112,920	15,800	6,875,080
Interest	60,000	6,000	-	32,700	33,570	132,270
Other	470,650	236,580	-	34,950	3,000	745,180
<b>Total Revenue</b>	<b>6,921,710</b>	<b>2,912,110</b>	<b>-</b>	<b>5,252,070</b>	<b>2,705,110</b>	<b>17,791,000</b>
<b>Expenditures</b>						
Legislative	101,230	-	-	-	-	101,230
General Government	2,004,870	-	-	-	-	2,004,870
Public Safety	-	4,064,880	-	-	-	4,064,880
Infrastructure	775,000	-	-	-	125,000	900,000
Parks and Recreation	760,480	-	-	-	-	760,480
Community & Econ Dev	594,650	-	-	-	1,284,890	1,879,540
Public Works	-	-	-	3,517,150	-	3,517,150
Other	333,070	9,050	-	-	-	342,120
Debt Service	43,230	81,420	31,340	2,317,610	1,347,890	3,821,490
Capital Outlay	68,700	40,000	-	4,740,000	28,040	4,876,740
<b>Total Expenditures</b>	<b>4,681,230</b>	<b>4,195,350</b>	<b>31,340</b>	<b>10,574,760</b>	<b>2,785,820</b>	<b>22,268,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,240,480</b>	<b>(1,283,240)</b>	<b>(31,340)</b>	<b>(5,322,690)</b>	<b>(80,710)</b>	<b>(4,477,500)</b>
<b>Other Financing Sources</b>						
Sale of Fixed Assets	2,000	-	-	21,700	-	23,700
Operating Transfers In	-	1,295,210	25,838	-	1,258,490	2,579,538
<b>Total Otr Financing Sources</b>	<b>2,000</b>	<b>1,295,210</b>	<b>25,838</b>	<b>21,700</b>	<b>1,258,490</b>	<b>2,603,238</b>
<b>Other Financing Uses</b>						
Operating Transfers Out	1,321,048	-	-	-	1,258,490	2,579,538
<b>Total Other Financing Uses</b>	<b>1,321,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,258,490</b>	<b>2,579,538</b>
<b>Change in Fund Balance</b>	<b>921,432</b>	<b>11,970</b>	<b>(5,502)</b>	<b>(5,300,990)</b>	<b>(80,710)</b>	<b>(4,453,800)</b>
<b>Beginning Fund Balance</b>	<b>1,344,869</b>	<b>629,987</b>	<b>5,502</b>	<b>36,000,377</b>	<b>733,798</b>	<b>38,714,533</b>
<b>Ending Fund Balance</b>	<b>\$ 2,266,301</b>	<b>\$ 641,957</b>	<b>\$ -</b>	<b>\$ 30,699,387</b>	<b>\$ 653,088</b>	<b>\$ 34,260,733</b>



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2009-2011**

Description	General Fund			Special Revenue Funds			Debt Service Funds		
	2009 Actual	2010 Amended Budget	2011 Budget	2009 Actual	2010 Amended Budget	2011 Budget	2009 Actual	2010 Amended Budget	2011 Budget
<b>Revenue</b>									
Taxes	\$ 2,866,901	\$ 2,772,100	\$ 2,777,300	\$ 401,989	\$ 400,730	\$ 2,637,030	\$ 457,465	\$ 476,108	\$ -
Special Assessments	321,681	284,500	270,500	16,942	15,900	15,000	6,858	6,470	-
Intergovernmental	1,694,169	1,824,910	1,436,600	138,580	37,150	-	-	-	-
Licenses and Permits	16,526	178,000	177,800	-	-	-	-	-	-
Charges for Services	1,493,521	1,724,940	1,728,860	151,185	17,500	17,500	-	-	-
Interest	77,351	60,000	60,000	10,998	4,000	6,000	773	489	-
Other	659,472	693,450	470,650	40,265	10,000	236,580	-	-	-
<b>Total Revenue</b>	<b>7,129,621</b>	<b>7,537,900</b>	<b>6,921,710</b>	<b>759,959</b>	<b>485,280</b>	<b>2,912,110</b>	<b>465,096</b>	<b>483,067</b>	<b>-</b>
<b>Expenditures</b>									
Legislative	105,129	93,560	101,230	-	-	-	-	-	-
General Government	1,913,355	2,123,340	2,004,870	-	-	-	-	-	-
Public Safety	3,929,418	3,702,520	-	262,438	381,150	4,064,880	-	-	-
Infrastructure	551,319	635,210	775,000	-	-	-	-	-	-
Parks and Recreation	-	766,930	760,480	767,951	-	-	-	-	-
Community & Econ Dev	-	592,760	594,650	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Other	323,535	325,790	333,070	3,594	9,050	9,050	-	-	-
Debt Service	-	44,440	43,230	127,073	81,610	81,420	488,159	514,966	31,340
Capital Outlay	11,065	38,500	68,700	520,207	141,280	40,000	-	-	-
<b>Total Expenditures</b>	<b>6,833,821</b>	<b>8,323,050</b>	<b>4,681,230</b>	<b>1,681,263</b>	<b>613,090</b>	<b>4,195,350</b>	<b>488,159</b>	<b>514,966</b>	<b>31,340</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>295,800</b>	<b>(785,150)</b>	<b>2,240,480</b>	<b>(921,304)</b>	<b>(127,810)</b>	<b>(1,283,240)</b>	<b>(23,063)</b>	<b>(31,899)</b>	<b>(31,340)</b>
<b>Other Financing Sources</b>									
Sale of Fixed Assets	140	-	2,000	3,700	-	-	-	-	-
Operating Transfers In	-	62,519	-	692,348	21,724	1,295,210	-	-	25,838
Bond Proceeds	-	-	-	-	-	-	-	-	-
<b>Total Otr Financing Sources</b>	<b>140</b>	<b>62,519</b>	<b>2,000</b>	<b>696,048</b>	<b>21,724</b>	<b>1,295,210</b>	<b>-</b>	<b>-</b>	<b>25,838</b>
<b>Other Financing Uses</b>									
Payments to Excrow Agent	-	-	-	-	-	-	-	-	-
Operating Transfers Out	814,131	-	1,321,048	11,362	13,295	-	-	21,724	-
<b>Total Other Financing Uses</b>	<b>814,131</b>	<b>-</b>	<b>1,321,048</b>	<b>11,362</b>	<b>13,295</b>	<b>-</b>	<b>-</b>	<b>21,724</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(518,191)</b>	<b>(722,631)</b>	<b>921,432</b>	<b>(236,618)</b>	<b>(119,381)</b>	<b>11,970</b>	<b>(23,063)</b>	<b>(53,623)</b>	<b>(5,502)</b>
Capital Contributions									
<b>Beginning Fund Balance</b>	<b>2,585,691</b>	<b>2,067,500</b>	<b>1,344,869</b>	<b>985,986</b>	<b>749,368</b>	<b>629,987</b>	<b>82,188</b>	<b>59,125</b>	<b>5,502</b>
<b>Ending Fund Balance</b>	<b>\$ 2,067,500</b>	<b>\$ 1,344,869</b>	<b>\$ 2,266,301</b>	<b>\$ 749,368</b>	<b>\$ 629,987</b>	<b>\$ 641,957</b>	<b>\$ 59,125</b>	<b>\$ 5,502</b>	<b>\$ -</b>

**All Funds Combined Summary**  
**Revenues, Expenditures, and Fund Balance**  
**2009-2011**

Description	Enterprise Funds			Component Units			Total		
	2009 Actual	2010 Amended Budget	2011 Budget	2009 Actual	2010 Amended Budget	2011 Budget	2009 Actual	2010 Amended Budget	2011 Budget
<b>Revenue</b>									
Taxes	\$ -	\$ -	\$ -	\$ 3,837,473	\$ 3,650,960	\$ 2,652,740	\$ 7,563,828	\$ 7,299,898	\$ 8,067,070
Special Assessments	-	-	-	-	-	-	345,481	306,870	285,500
Intergovernmental	-	-	-	-	-	-	1,832,749	1,862,060	1,436,600
Licenses and Permits	299,866	71,500	71,500	-	-	-	316,392	249,500	249,300
Charges for Services	4,841,393	5,025,520	5,112,920	16,199	15,350	15,800	6,502,298	6,783,310	6,875,080
Interest	81,988	36,600	32,700	69,642	33,570	33,570	240,752	134,659	132,270
Other	231,520	29,571	34,950	23,158	13,700	3,000	954,415	746,721	745,180
<b>Total Revenue</b>	<b>5,454,767</b>	<b>5,163,191</b>	<b>5,252,070</b>	<b>3,946,472</b>	<b>3,713,580</b>	<b>2,705,110</b>	<b>17,755,915</b>	<b>17,383,018</b>	<b>17,791,000</b>
<b>Expenditures</b>									
Legislative	-	-	-	-	-	-	105,129	93,560	101,230
General Government	-	-	-	-	-	-	1,913,355	2,123,340	2,004,870
Public Safety	-	-	-	-	-	-	4,191,856	4,083,670	4,064,880
Infrastructure	-	-	-	453,456	567,000	125,000	1,004,775	1,202,210	900,000
Parks and Recreation	-	-	-	-	-	-	767,951	766,930	760,480
Community & Econ Dev	661,871	-	-	1,333,050	1,444,520	1,284,890	1,994,921	2,037,280	1,879,540
Public Works	5,269,512	3,352,500	3,517,150	-	-	-	5,269,512	3,352,500	3,517,150
Other	-	-	-	-	-	-	327,129	334,840	342,120
Debt Service	653,704	2,254,530	2,317,610	1,203,220	1,209,740	1,347,890	2,472,156	4,105,286	3,821,490
Capital Outlay	191,190	1,101,740	4,740,000	1,964,395	165,000	28,040	2,686,857	1,446,520	4,876,740
<b>Total Expenditures</b>	<b>6,776,277</b>	<b>6,708,770</b>	<b>10,574,760</b>	<b>4,954,121</b>	<b>3,386,260</b>	<b>2,785,820</b>	<b>20,733,641</b>	<b>19,546,136</b>	<b>22,268,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,321,510)</b>	<b>(1,545,579)</b>	<b>(5,322,690)</b>	<b>(1,007,649)</b>	<b>327,320</b>	<b>(80,710)</b>	<b>(2,977,726)</b>	<b>(2,163,118)</b>	<b>(4,477,500)</b>
<b>Other Financing Sources</b>									
Sale of Fixed Assets	42,615	1,500	21,700	-	-	-	46,455	1,500	23,700
Operating Transfers In	133,145	-	-	1,084,832	1,034,560	1,258,490	1,910,325	1,118,803	2,579,538
Bond Proceeds	-	-	-	-	2,540,000	-	-	2,540,000	-
<b>Total Otr Financing Sources</b>	<b>175,760</b>	<b>1,500</b>	<b>21,700</b>	<b>1,084,832</b>	<b>3,574,560</b>	<b>1,258,490</b>	<b>1,956,780</b>	<b>3,660,303</b>	<b>2,603,238</b>
<b>Other Financing Uses</b>									
Payments to Excrow Agent	-	-	-	-	2,513,200	-	-	2,513,200	-
Operating Transfers Out	-	49,224	-	1,084,832	1,034,560	1,258,490	1,910,325	1,118,803	2,579,538
<b>Total Other Financing Uses</b>	<b>-</b>	<b>49,224</b>	<b>-</b>	<b>1,084,832</b>	<b>3,547,760</b>	<b>1,258,490</b>	<b>1,910,325</b>	<b>3,632,003</b>	<b>2,579,538</b>
<b>Change in Fund Balance</b>	<b>(1,145,750)</b>	<b>(1,593,303)</b>	<b>(5,300,990)</b>	<b>(1,007,649)</b>	<b>354,120</b>	<b>(80,710)</b>	<b>(2,931,271)</b>	<b>(2,134,818)</b>	<b>(4,453,800)</b>
Capital Contributions	145,768	-	-	-	-	-	145,768	-	-
<b>Beginning Fund Balance</b>	<b>38,593,662</b>	<b>37,593,680</b>	<b>36,000,377</b>	<b>1,387,327</b>	<b>379,678</b>	<b>733,798</b>	<b>43,634,854</b>	<b>40,849,351</b>	<b>38,714,533</b>
<b>Ending Fund Balance</b>	<b>\$ 37,593,680</b>	<b>\$ 36,000,377</b>	<b>\$ 30,699,387</b>	<b>\$ 379,678</b>	<b>\$ 733,798</b>	<b>\$ 653,088</b>	<b>\$ 40,849,351</b>	<b>\$ 38,714,533</b>	<b>\$ 34,260,733</b>



## Capital and Infrastructure Budgeted Items

Capital purchases and infrastructure investments continue to be considerably scaled back in the 2011 budget due to declining revenues. None of the budgeted capital improvements are expected to have a significant impact on current or future operating budgets unless mentioned below. Some of the budgeted projects are:

### Software Upgrade - \$39,700

The tax, delinquent tax, assessing, special assessment, and building department software modules will be upgraded to the .NET version.

### Street Improvements - \$75,000

The Ingham County Road Commission is responsible for maintaining local roads. The Township will contribute \$70,000 (50%) towards the repaving of local road(s) and spend another \$5,000 on centerline striping.

### Lift Station D Improvements - \$4,740,000

This is a multi-year project that began in 2009 and won't be completed until 2013. The improvement will upgrade and increase the capacity at the Township's largest sewage lift station to provide for future growth. The Township has received a low interest State Revolving Fund loan to finance portions of the project. Future operating costs are expected to be minimal.

### Vehicle Replacement - \$100,000

Three full size 4WD trucks and one mid-size 4WD truck will be purchased by the Sewer Fund. They will replace four trucks that are scheduled to be sold.

### Non-motorized Pathways - \$50,000

The Downtown Development Authority will fund design and construction costs for the continuation of the non-motorized trail that will go under Interstate 96. Completion of the project will not occur before 2012 and is dependent on the receipt of grant money that has not been secured at this time. There will be additional operating costs if the project is completed, but that won't occur until 2012.

### POTW Outbuilding Roof - \$50,000

A 25 year old roof on the laboratory building will be replaced.

### Washington Road Sidewalk - \$150,000

The sidewalk on Washington Road will be extended approximately ½ mile to eliminate the gap between residences and school and commercial properties to create a safe, walkable community.



**Capital and Infrastructure Budgeted Items**

**CAPITAL ITEMS**

**GENERAL FUND**

BS&A Fund Accounting Upgrade-IT	39,700
Vehicle replacement-Community Development	9,500
Scag Mower-Parks	12,000
1995 chevy S10 Pickup-Parks	2,000
2000 F250 pickup-Parks	5,500

**Total: 68,700**

**FIRE EQUIPMENT FUND**

EMS monitor replacement	30,000
Fire equipment replacement - nozzles/etc.	10,000

**Total: 40,000**

**SEWER FUND**

POTW outbuilding roofs	50,000
Vehicle replacement-4 trucks	100,000
Lift Station D engineering	240,000
Lift Station D construction	4,500,000

**Total: 4,890,000**

**DDA FUND**

Land purchases	23,040
Farmers' Market Improvements	5,000

**Total: 28,040**

**INFRASTRUCTURE ITEMS**

**GENERAL FUND**

Street Improvements-to ICRC	75,000
Washington Road Sidewalk	150,000
Annual sidewalk panel replacement	10,000

**Total: 235,000**

**DDA FUND**

Steetscape repair & maintenance	10,000
Sidewalk repair & maintenance	5,000
Miscellaneous infrastructure projects	10,000
Street improvements	50,000
Non-Motorized Pathways	50,000

**Total: 125,000**



## Township Debt

The Township may legally borrow money through a variety of mechanisms and for varying purposes:

### General Obligation Bonds

These bonds provide funding for the acquisition and construction of major capital improvements. The Township government pledges the full faith and credit of the government to repay the debt.

- In 1996, the Township issued \$1,000,000 for sanitary sewer improvements by Dell and Willoughby Roads. The bonds mature in 2011. Debt payments are made from the Sewer Fund.
- In 2002, the Township issued bonds totaling \$6,200,000 for water and sanitary sewer improvements. The bonds mature in 2022. The Water Improvement Fund assumed \$1,032,300 of the debt for improvements by Waverly and Holt Rd and the Sewer Fund assumed \$5,167,700 for various sewer projects.
- In 2003, the Township issued \$2,500,000 for sanitary sewer improvements. The bonds mature in 2024. Debt payments are made from the Sewer Fund.
- In 2003, the Downtown Development Authority (DDA) borrowed \$990,000 to construct a building for the Sheriff's Department and the DDA. The bonds mature in 2018. Debt payments are made by the DDA.
- In 2008, the Township issued \$9,980,000 for construction of a new senior center, sanitary sewer improvements by Delhi NE and Depot Roads and Cedar Heights neighborhood, sidewalks and lighting along Holt Road, and landscaping for a plaza at Holt and Aurelius Roads. The bonds mature in 2024. The Sewer Fund assumed \$1,000,000 of the debt and the Downtown Development Authority assumed \$8,980,000.
- In 2010, the Downtown Development Authority issued \$2,540,000 in bonds to refund the outstanding balances in two prior bond issues – the 1997 "Project 9, RSDC" bonds and the 2001 "College Rd" bonds. The refunding reduced the total debt service. The bonds mature in 2015.
- In 2010, the Township made the final payment on the \$2,365,000 Refunding Bonds that financed the construction of the Community Service Center.

### Revenue Bonds

These bonds are secured by the revenues generated from the facility financed by the bonds.

- In 2007, the Township began drawing funds from a State Revolving Loan Fund to finance sewer improvements. The total amount borrowed will not exceed \$9,850,000.
- In 2010, the Township began drawing funds from a second State Revolving Loan Fund to finance improvements to Lift Station D. The total amount borrowed will not exceed \$8,400,000.

### Special Assessment Bonds

The Township levies assessments against taxpayers benefiting from a specific constructed asset.

- In 1996, the Township borrowed \$1,945,000 borrowed for road improvements on Pine Tree Rd (\$435,000) and sewer improvements on Dell and Willoughby Roads (\$1,510,000. The bonds mature in 2011.



**Other**

- In 1998, the Township issued a note payable for \$6,695,000 with Ingham County for sewer projects. The bonds mature in 2012. Debt payments are made by the Sewer Fund.
- In 2003, The Township recorded a \$243,013 note payable to Ingham County for the Diehl multi-year drain project. The final payment is in 2022. Debt payments are made from the General Fund.
- In 2005, the Township purchased park property with a note payable of \$500,000. The final payment is in 2019. Debt payments are made by the Parks and Recreation Fund.
- In 2010, the DDA made the final payment on the \$200,000 note payable for land on the corner of Holt and Aurelius Roads.

The debt for charter townships in the state of Michigan is legally limited to 10% of the assessed value of all real and personal property in the Township. Special assessment bonds and revenue bonds are not included in this calculation. Delhi Township's net debt outstanding of \$20,665,976 is only 26.8% of the legal debt limit of \$77,184,731.



Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/10	Principal due in 2011	Interest due in 2011	Total 2011 Payments
<b>GOVERNMENTAL FUNDS</b>							
Gen'l Fund-Drain Assessment	243,013	2022	Other	145,808	12,151	7,028	19,179
Parks-Nash Property Installment Purchase	500,000	2019	Other	300,168	33,333	9,888	43,221
2002 Water Impr Bonds	1,032,300	2022	GO	734,265	46,620	34,566	81,186
1996 Pine Tree Rd Improv Bonds	435,000	2011	S/A	30,193	30,193	755	30,948
<b>TOTAL GOVTL FUNDS</b>				<b>1,210,434</b>	<b>122,297</b>	<b>52,237</b>	<b>174,534</b>
<b>SEWER FUND</b>							
<b>S/A Debt Service</b>							
1996 Dell-Willoughby Bonds	1,510,000	2011	S/A	104,807	104,807	2,620	107,427
<b>Sewer Operating Debt Service</b>							
1996 Dell/Willoughby Bond	1,000,000	2011	GO	95,000	95,000	2,565	97,565
1998 Ingham Co. #4 Bond	6,695,000	2012	Note	1,480,000	715,000	75,850	790,850
2002 Sewer Capital Impr Bond	5,167,700	2022	GO	3,675,735	233,380	173,037	406,417
2003 Sewer Captial Impr Bond	2,500,000	2024	GO	1,985,000	100,000	81,698	181,698
*2007 SRF Sewer Bonds	9,850,000	2019	Revenue	8,916,511	435,000	143,000	578,000
2008 DDA Bonds-Sewer portion	1,000,000	2024	GO	913,828	45,591	35,684	81,275
**2010 SRF Sewer Bonds	8,400,000	2032	Revenue	1,164,930	-	72,751	72,751
<b>Total Sewer Operating</b>				<b>18,231,004</b>	<b>1,623,971</b>	<b>584,585</b>	<b>2,208,556</b>
<b>TOTAL SEWER FUND</b>				<b>18,335,811</b>	<b>1,728,778</b>	<b>587,205</b>	<b>2,315,983</b>
<b>TOTAL PRIMARY GOVERNMENT</b>				<b>19,546,245</b>	<b>1,851,075</b>	<b>639,442</b>	<b>2,490,517</b>
<b>DDA FUND</b>							
2003 DDA Bonds	990,000	2018	GO	590,000	65,000	24,100	89,100
2008 DDA Bonds	8,980,000	2024	GO	8,206,172	409,409	320,441	729,850
2010 DDA Refunding Bonds	2,540,000	2015	GO	2,540,000	495,000	32,726	527,726
<b>TOTAL DDA DEBT</b>				<b>11,336,172</b>	<b>969,409</b>	<b>377,267</b>	<b>1,346,676</b>
<b>GRAND TOTAL</b>				<b>\$ 30,882,417</b>	<b>\$ 2,820,484</b>	<b>\$ 1,016,709</b>	<b>\$ 3,837,193</b>

\* As of 10/31/10 the Township had issued \$9,766,511 in bonds with the Michigan Municipal Bond Authority. At the end of the project in 2010, the total issuance will not exceed \$9,850,000.

\*\* As of 10/31/10 the Township had issued \$1,164,930 in bonds with the Michigan Municipal Bond Authority. At the end of the project in 2013, the total issuance will not exceed \$8,400,000.

GO = General Obligation  
S/A = Special Assessment

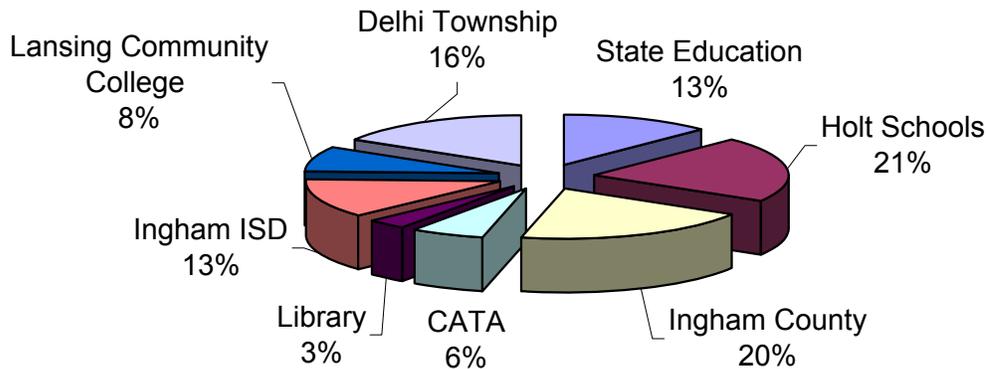


### Millage Rates

Typical Delhi Township Resident

Taxing Entity	2010	2009	2008	2007	2006	2005	2004	2003	2002
State Education	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	5.0000	6.0000
Holt Schools	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Ingham County	9.5431	9.5503	9.5701	9.4100	9.4293	8.6466	8.5669	8.6011	8.2144
CATA	2.9708	2.9708	2.9708	2.1838	2.1838	2.1677	2.1835	2.1878	2.2031
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.4423	1.4534	1.4600	1.2640
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.9881	5.9911	6.0291	6.0553	6.0738
Lansing Comm College	3.8072	3.8072	3.8072	3.8072	3.8072	3.8112	3.8375	3.8544	3.8733
Delhi Township	7.8094	5.4039	5.3455	5.3064	5.3282	5.3262	5.3370	5.5253	5.5880
<b>Total</b>	<b>47.6786</b>	<b>45.2803</b>	<b>45.2417</b>	<b>44.2555</b>	<b>44.2966</b>	<b>43.3851</b>	<b>43.4074</b>	<b>42.6839</b>	<b>43.2166</b>

### Where Do My Property Tax Dollars Go? Typical Delhi Township Resident 2010





**Staffing Summary - Full Time Equivalents**

	2009	2010	2011
General Fund			
Manager	3.63	3.63	3.63
Accounting	2.55	2.55	2.55
Parks	0.00	0.00	9.50
Clerk	3.00	3.00	3.00
Computer	1.50	1.30	2.30
Treasurer	4.14	4.14	3.44
Assessing	3.00	3.00	3.00
Fire	20.61	20.61	0.00
Community Development	0.00	0.00	6.00
<b>Total General Fund</b>	<b>38.43</b>	<b>38.23</b>	<b>33.42</b>
Fire	0.00	0.00	20.61
Parks	10.40	9.50	0.00
Community Development	6.80	6.80	0.00
Sewer Fund	26.30	22.55	24.10
DDA	1.80	1.80	1.80
<b>Total All Funds</b>	<b>83.73</b>	<b>78.88</b>	<b>79.93</b>

The budgeted staffing level for 2011 is up slightly from 2010. The GIS position which was 32 hours in 2010 is budgeted for 40 hours in 2011 and moved from Community Development to Information Technology. There are 3 additional part-time interns budgeted in the Sewer Fund for 2011. The 32 hour secretary position in the Sewer Fund has been reduced to 20 hours and an additional 20 hour secretary has been added. The Treasurer position has been reduced to part-time.

Positions will continue to be evaluated as staff vacancies occur and further cuts may be necessary.



## GENERAL FUND (101)

The General Fund accounts for the ordinary activities of the Township that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

There are currently seventeen departments (also referred to as “Activities”) in the General Fund. They are:

- Legislative
- Manager
- Accounting
- Clerk
- Information Technology
- Treasurer
- Assessing
- Elections
- Building and Grounds
- Cemetery
- Infrastructure
- Community Development
- Parks Administration
- Park Maintenance
- Recreation
- Other Functions
- Debt Service



**GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE**

<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenue</b>				
Taxes	\$ 2,866,901	\$ 2,779,100	\$ 2,772,100	\$ 2,777,300
Special Assessments	321,681	281,100	284,500	270,500
Intergovernmental	1,694,169	1,553,550	1,824,910	1,436,600
Licenses and Permits	16,526	16,300	178,000	177,800
Charges for services	1,493,521	1,543,500	1,724,940	1,728,860
Interest	77,351	60,000	60,000	60,000
Other	659,472	695,690	693,450	470,650
<b>Total Revenue</b>	<b>7,129,621</b>	<b>6,929,240</b>	<b>7,537,900</b>	<b>6,921,710</b>
<b>Expenditures</b>				
Legislative	105,129	93,620	93,560	101,230
Manager	329,580	330,870	329,780	329,260
Accounting	180,516	186,000	183,600	185,300
Clerk	279,851	256,360	244,480	232,100
Information Technology	177,026	257,710	234,810	331,570
Treasurer	281,424	310,990	306,020	253,750
Assessing	248,035	273,220	267,040	266,900
Elections	29,088	88,900	67,450	43,750
Building & Grounds	328,832	328,220	437,110	298,830
Cemetery	70,068	90,340	88,550	103,110
Police	2,433,029	2,224,700	2,193,100	-
Fire	1,496,389	1,536,630	1,509,420	-
Infrastructure	551,319	600,510	635,210	775,000
Community Development	-	-	595,760	604,150
Parks Administration	-	-	217,500	207,780
Parks	-	-	358,240	381,680
Recreation	-	-	191,190	190,520
Other Functions	323,535	375,560	325,790	333,070
Debt Service	-	-	44,440	43,230
<b>Total Expenditures</b>	<b>6,833,821</b>	<b>6,953,630</b>	<b>8,323,050</b>	<b>4,681,230</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	140	-	-	2,000
Transfer in from Parks	-	-	13,295	-
Transfer in from Community Development	-	-	49,224	-
Transfer Out to Parks	(692,348)	(650,210)	-	-
Transfer Out to Comm Dev	(121,783)	(156,110)	-	-
Transfer Out to Fire Fund	-	-	-	(306,810)
Transfer Out to Police Fund	-	-	-	(988,400)
Transfer Out to Pine Tree Rd	-	-	-	(25,838)
<b>Total Other Financing Sources (Uses)</b>	<b>(813,991)</b>	<b>(806,320)</b>	<b>62,519</b>	<b>(1,319,048)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(518,191)</b>	<b>(830,710)</b>	<b>(722,631)</b>	<b>921,432</b>
<b>Fund Balance, Beginning</b>	<b>2,585,691</b>	<b>2,067,500</b>	<b>2,067,500</b>	<b>1,344,869</b>
<b>Total Fund Balance, Ending</b>	<b>\$ 2,067,500</b>	<b>\$ 1,236,790</b>	<b>\$ 1,344,869</b>	<b>\$ 2,266,301</b>



## GENERAL FUND REVENUES

<b>Property tax</b>	<b>403.000</b>
<p>Property tax is calculated by multiplying the Township's taxable value by its operating millage. The assessing department determines the Township's taxable value and its operating millage. The township's total taxable value (including DDA and Brownfield portions) for 2010 is 737,412,758. The millage rate is 4.3094. Multiplying the taxable value by the millage rate results in 3,177,807. However, 60% of the taxes collected on properties within the DDA go to the DDA. The properties within the DDA have a taxable value of 168,069,230. This reduces the Township's property tax by \$434,567. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 6,751,823 of taxable value, which reduces the Township's property tax by another \$29,096. The net estimated property tax revenue for 2011 is \$2,698,000.</p>	
<b>Industrial Facilities Tax</b>	<b>404.000</b>
<p>There are 24 parcels that qualify for the Industrial Facilities Tax (a 50% reduction in taxes or 2.1547 mills instead of 4.3094 mills). The taxable value for those properties is 39,569,425. Additionally, 22 of the 24 parcels are in the DDA, so the Township only collects 40% of the 50% tax on those parcels. There are also some service fees (based on rent collected) from Tamarack Apartments, Great Lakes Christian Homes, and Delhi Stratford Place that included in this line item. 2011 revenue is budgeted at \$41,000.</p>	
<b>Trailer Park Fees</b>	<b>423.000</b>
<p>The Township has 4 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$5,300 for 2011.</p>	
<b>Delinquent Tax</b>	<b>445.000</b>
<p>When personal property tax is not paid timely, the subsequent payment, interest, and penalty is recorded here. It is difficult to predict how much will be collected and therefore a conservative estimate of \$30,000 has been made for 2011.</p>	
<b>Property Tax Administration Fee</b>	<b>447.000</b>
<p>The Township receives 1% of all taxes and assessments collected for property tax administration. While property tax revenue is recognized in the year following the warrant (2011 revenue is based on the taxable value on the 2010 warrant), the corresponding administrative fee is recognized in the year of the warrant (2011). Since the 2011 warrant won't be known until late 2011, the administrative fee of \$396,000 is estimated.</p>	
<b>Building Permits</b>	<b>451.000</b>
<p>\$6 is charged per \$1,000 of valuation with a \$50 minimum and \$50 to re-inspect. Estimated revenue for 2011 is \$78,000.</p>	
<b>Soil Erosion &amp; Sedimentation Control Permits</b>	<b>453.000</b>
<p>Construction is one of the major causes of erosion in Michigan. This program was implemented to reduce the pollution of Michigan waters by regulating management practices where there will be an earth disturbance. Fees vary by amount of soil disturbance, residential/commercial, etc. Estimated revenue for 2011 is \$23,000.</p>	



<b>Electrical, Plumbing, and Mechanical Permits</b>	<b>455.00 456.000 457.000</b>
Permits (with some exemptions) are required before work can. Fees vary by item description, size, etc. Estimated revenues have stabilized after the decline of the past few years and are projected at \$57,000 for 2011.	
<b>Fire Dept. Burning Permits</b>	<b>460.000</b>
Household permits are \$15 per two consecutive days, permits for commercial or residential development are \$100 per day. Estimated revenue for 2011 is \$5000.	
<b>State Shared Revenue</b>	<b>574.020 &amp; 574.021</b>
The State of Michigan “shares revenue” with its local municipalities. There are 2 components to state shared revenue – constitutional and statutory. Constitutional revenue is based on the Township’s population and the statewide sales tax collection. Statutory revenue is based on a variety of formulas. The State of Michigan usually publishes projections upon which this line item is based. Due to the uncertainty in the economy, these projections are not available. Therefore, conservative estimates, based on historical trends, have been made. Constitutional is budgeted at \$1,191,200 and statutory at \$76,000.	
<b>Returnable Liquor License Fees</b>	<b>574.030</b>
The Township receives 55% of the liquor license fees paid to the State of Michigan Liquor Control Division by Delhi Township businesses which is estimated at \$9,900.	
<b>State Shared Revenue – Right of Way</b>	<b>574.040</b>
The State of Michigan collects an annual right of way fee from all telecommunications providers that use public right of ways. The State then distributes these fees, based on a formula, to municipalities. The budget for 2011 is \$10,700.	
<b>District Library Contributions</b>	<b>587.000</b>
The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2011 is \$18,000.	
<b>Rental Registration and Inspection</b>	<b>620.000</b>
All rental properties are charged a registration fee of \$100 per parcel plus \$30 per unit every 2 years which is intended to cover the costs of biannual inspections. Re-inspection fees, new rental origination fees, etc, are also charged here. The budget for 2011 is \$99,580.	
<b>Fire Inspection</b>	<b>631.000</b>
Each commercial property has a fire inspection once a year. Previously this was performed by the Fire Department but is now done by staff in the Community Development Department. It is estimated that each inspection will cost approximately \$45 with \$22,500 charged to the Fire Department.	
<b>Fire Department Service Fees</b>	<b>632.000</b>
This line item includes a contractual flat amount paid by Alaiedon Township plus charges to Alaiedon Township for actual fire runs. There are also false alarm fees, non-residential vehicle fire run fees, and other miscellaneous revenue in this line item. The 2011 budget for this account is \$70,000.	
<b>Ambulance Fees</b>	<b>633.000</b>
Ambulance billings are managed by the Fire Department. As of January 1, 2009 ambulance calls were \$600 for basic and advanced life support plus \$10/mile. \$550,000 is budgeted for 2011.	



**Cemetery Burial Fees 634.000**

Burial fees, foundation fees, cremation fees, and disinterment fees are charged to this account. All fees are paid to the Clerk's office in accordance with rates adopted by the Board on 6/6/2000. 2011 revenue is budgeted at \$23,000.

**Cemetery Lot Sales 635.000**

Lots sold to residents are \$600 and \$1,300 to non-residents. Sales are made through the Clerk's office. Revenues are projected to be \$22,000.

**Recreation Fees 651.010**

Fees of \$25 to \$60 are charged to the participants in various recreational programs. Adult and youth travel softball and baseball teams are charged a team rate. \$100,780 is budgeted for 2011, based on current levels of participation.

**Senior Citizen Event Revenue 651.060**

Eight day trips are planned for 2011. The fees paid by the participants will cover the cost of the trips. \$25,000 is budgeted for 2011.

**Interest 664.000**

This account includes interest paid on all General Fund bank deposit and investment accounts. It is difficult to determine future interest rates. The Township has taken a conservative approach and budgeted \$60,000 for 2011 revenue.

**Communication Tower Lease 669.020**

In November 2000, the Township entered into a 50-year contract to lease Township land to a wireless communication provider. The lease provides for a 3% increase in rent each year which will be \$16,000 in 2011.

**Streetlight Special Assessment 672.010**

The annual electrical cost of a taxpayer's streetlight is added to the taxpayer's bill each year and recognized as revenue to the Township in December when the assessment is billed.

**Blacktop & Road Special Assessment 672.020**

The Township currently has 8 road and sidewalk special assessment districts where the Township has paid for blacktop or sidewalk improvements. The taxpayers in these special assessment districts are billed for these costs over time and are charged principal and interest on their tax bills, which the Township records as revenue in December.

**Election Expense Reimbursement 676.010**

The Township receives reimbursement for certain school election and special election expenses. The Clerk's department does the billing.

**Tri-County Metro Squad Reimbursement 694.010**

The Township pays for one officer in the Metro Squad as part of its contract with the County. The Township Manager's office calculates an amount (based on SEV and population of participating municipalities) to be billed to neighboring communities to share in this cost.



**Cable Franchise Fees**

**694.020**

The Township has a contract with Comcast that expires in 2019, whereby Comcast pays the Township 5% of their cable revenues within the Township.

**Board of Water and Light Franchise Fee**

**694.030**

The Township receives 4% of the BWL electricity revenue within the Township.

**Cost Allocation from the Sewer Fund**

**699.030**

A number of services, like payroll, accounts payable, sewer billing, etc. are provided to the Sewer Fund by General Fund employees. Using the loaded rate for those employees, the actual costs were calculated in 2004 and then increased in 2005-2009 to account for inflation. The 2010 allocation remained flat while the 2011 amount of \$384,450 is increased by \$20,000 to account for an employee moved from the Community Development Fund to the Information Technology Department.

**Transfer-in from DDA**

**699.110**

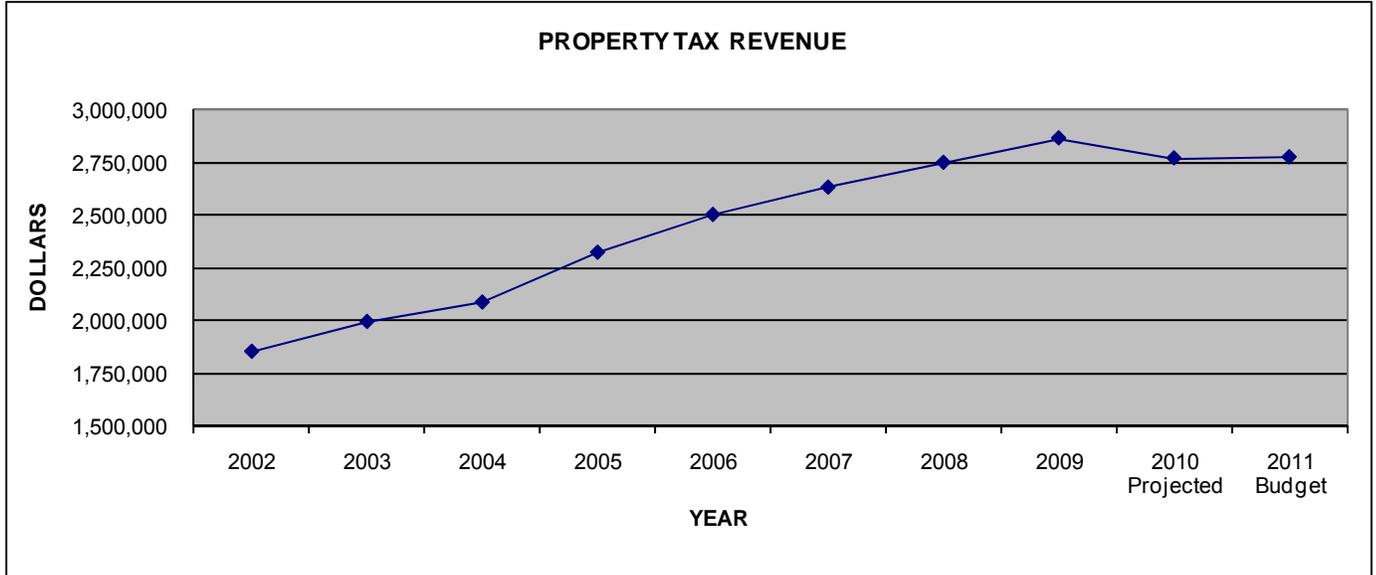
The Downtown Development Authority provides funding for a variety of services and projects performed within their district.



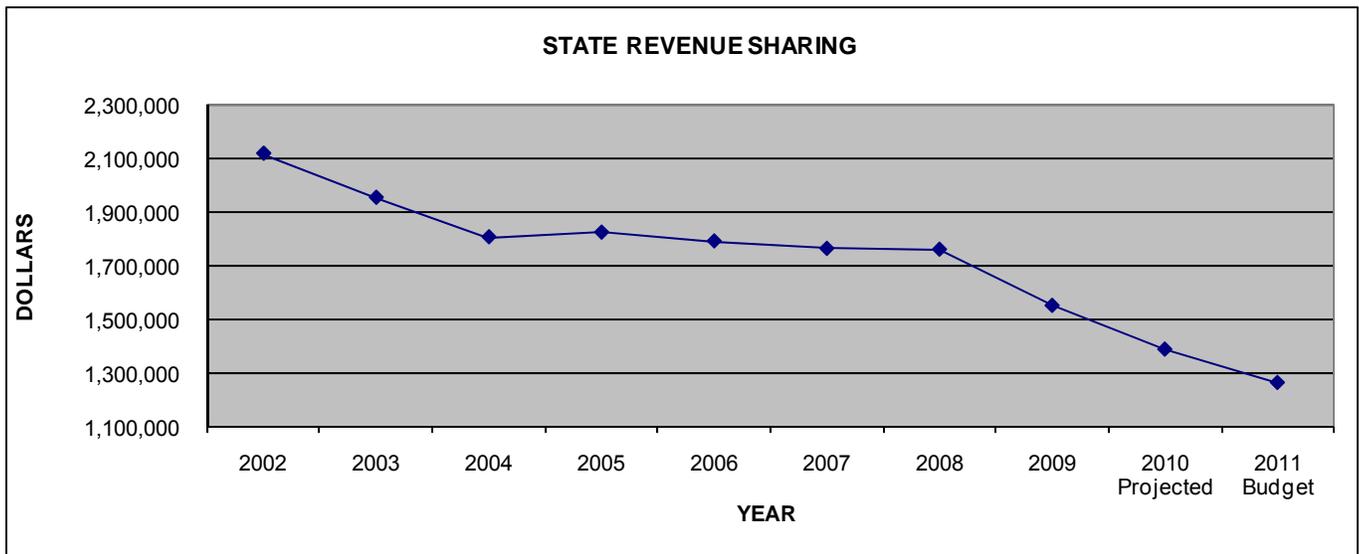
GENERAL FUND REVENUES		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-000.00-403.000	CUR REAL & PERS PROP TAX	2,803,781	2,710,000	2,710,000	2,698,000
101-000.00-404.000	IFT/CFT & SERVICE FEES	22,312	23,700	23,700	41,000
101-000.00-423.000	TRAILER PARK FEES	5,418	5,400	5,400	5,300
101-000.00-445.000	DELQ TAX	31,267	36,000	30,000	30,000
101-000.00-445.005	DLQ INTEREST & PENALTY	4,123	4,000	3,000	3,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	421,004	418,000	396,000	396,000
101-000.00-451.000	BUILDING PERMITS	-	-	78,100	78,000
101-000.00-453.000	SOIL/SED CTRL PERMIT	-	-	22,600	23,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	-	-	21,900	22,000
101-000.00-456.000	PLUMBING PERMITS	-	-	14,200	14,000
101-000.00-457.000	MECHANICAL PERMIT FEES	-	-	21,400	21,000
101-000.00-458.000	FIRE INSPECTION FEES	1,700	2,000	2,000	2,000
101-000.00-460.000	FIRE DEPT BURNING PERMITS	4,610	5,000	5,000	5,000
101-000.00-476.000	MISC LIC, PERMITS & FEES	1,750	2,000	3,300	3,300
101-000.00-505.000	FEDERAL GRANT	-	-	112,840	-
101-000.00-574.020	STATE REV SHAR- CONSTIT.	1,405,417	1,331,200	1,323,000	1,191,000
101-000.00-574.021	STATE REV SHAR-STATUTORY	148,394	78,200	68,000	76,000
101-000.00-574.030	LIQ LICENSE FEES	10,166	9,300	9,900	9,900
101-000.00-574.040	STATE RIGHT OF WAY	10,358	10,350	10,700	10,700
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	18,043	20,000	18,000	18,000
101-000.00-620.000	RENTAL REG & INSPECTION	-	-	99,200	99,580
101-000.00-623.000	REZONING APPLIC FEES	-	-	1,000	2,000
101-000.00-624.000	SPECIAL USE PERMITS	-	-	1,600	1,600
101-000.00-625.000	BOARD OF APPEALS FEES	-	-	700	700
101-000.00-628.000	SITE PLAN REVIEW FEES	-	-	4,560	6,000
101-000.00-631.000	FIRE INSPECTION FEES	-	-	22,500	22,500
101-000.00-632.000	FIRE DEPT SERVICE FEES	84,780	95,000	70,000	70,000
101-000.00-632.010	FIRE DEPT EDUC REV	1,060	1,000	1,000	1,000
101-000.00-633.000	AMBULANCE FEES	557,588	600,000	550,000	550,000
101-000.00-634.000	CEMETERY - BURIAL FEES	23,248	22,000	23,000	23,000
101-000.00-635.000	CEMETERY - LOT SALES	14,300	22,000	22,000	22,000
101-000.00-640.000	COPIES/FAX/SEARCH REV	203	200	200	200
101-000.00-642.000	TREE PROGRAM SALES	5,554	-	-	-
101-000.00-651.010	RECREATION FEES	-	-	100,780	100,780
101-000.00-651.020	PARKS FACILITY FEES	-	-	4,000	4,000
101-000.00-651.060	SENIOR CITIZEN EVENT REV	-	-	25,000	25,000
101-000.00-655.000	VEHICLE ORDINANCE FINES	47,534	35,000	55,000	-
101-000.00-660.000	CODE ENFORCEMENT REV	-	-	8,900	9,000
101-000.00-664.000	INTEREST	77,164	60,000	60,000	60,000
101-000.00-664.010	INTEREST-SURPLUS DRAIN	187	-	-	-
101-000.00-669.020	COMM TOWER LEASE FEE	16,544	15,700	15,700	16,000
101-000.00-672.010	STREETLIGHT S/A	250,913	252,500	252,500	252,500
101-000.00-672.020	BLACKTOP & RD S/A	70,768	28,600	32,000	18,000
101-000.00-673.000	SALE OF FIXED ASSETS	140	-	-	2,000
101-000.00-675.010	DONATIONS - PARKS	-	-	1,560	-
101-000.00-675.030	DONATIONS FOR FIRE DEPT.	200	600	600	-
101-000.00-676.010	ELECTION EXPENSE REIMB	27,915	15,000	19,000	15,000
101-000.00-686.000	TRAINING REIMB FROM FETA FUND	164,820	179,940	179,940	-
101-000.00-687.000	REFUNDS/REBATE/REIM	10,321	8,000	22,700	21,000
101-000.00-694.000	MISCELLANEOUS REVENUE	4,176	2,500	4,000	4,000
101-000.00-694.010	TRI-COUNTY METRO REIMB	7,500	48,000	6,000	6,000
101-000.00-694.020	CABLE FRANCHISE FEES	283,933	289,100	300,000	300,000
101-000.00-694.025	AT&T FRANCHISE FEE	2,799	700	6,700	7,400
101-000.00-694.030	BWL FRANCHISE FEE	95,311	100,000	93,900	93,900
101-000.00-694.040	DAILY CASH OVER/SHORT	10	-	-	-
101-000.00-699.030	ALLOCATION-FROM SEWER FUND	364,450	364,450	364,450	384,450
101-000.00-699.001	TRANSFER IN	-	-	62,519	-
101-000.00-699.110	TRANSFER IN - DELHI DDA	130,000	133,800	310,370	158,900
<b>Total</b>		<b>\$ 7,129,761</b>	<b>\$ 6,929,240</b>	<b>\$ 7,600,419</b>	<b>\$ 6,923,710</b>



### REVENUE TRENDS



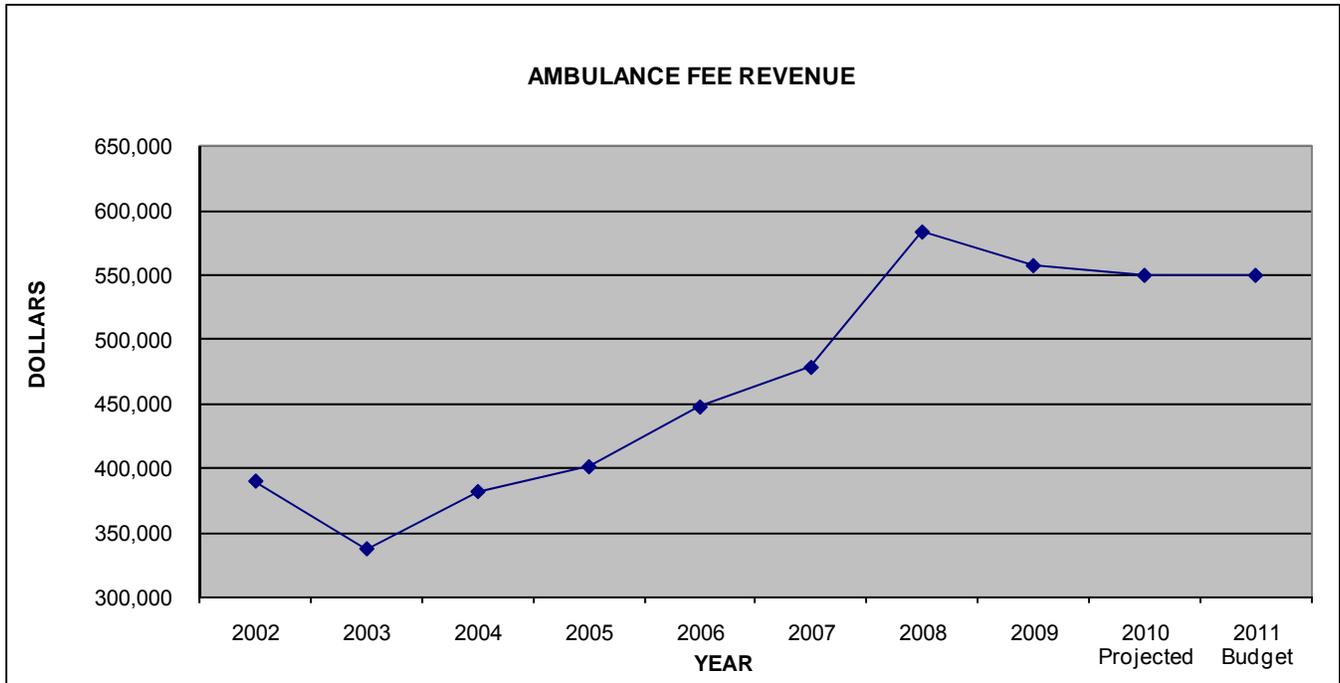
This graph illustrates that revenue from property taxes grew steadily from 2002 through 2009. This was a result of the taxable value of properties increasing as well as an increase in new development. However, taxable values and new development declined in 2010 and 2011.



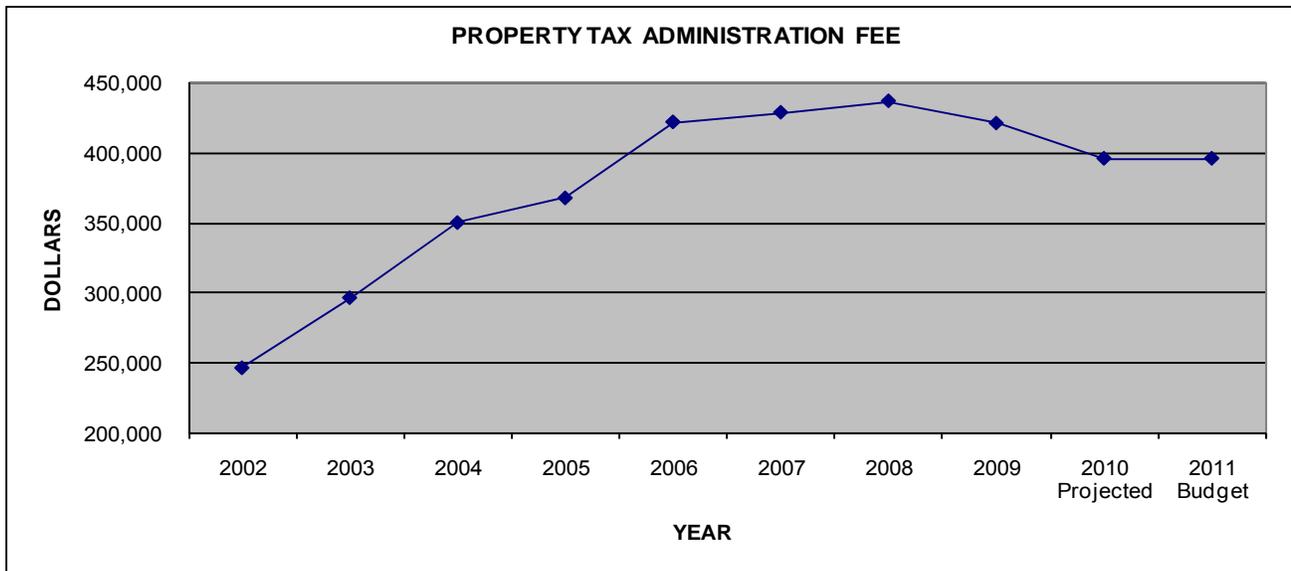
The amount of state revenue sharing that Delhi Township receives from the State of Michigan has dropped dramatically. Since 2001, this revenue has been reduced by over 45%. The amount that is distributed is determined Michigan sales tax collections and by the state legislature. Both components have been reduced.



### REVENUE TRENDS



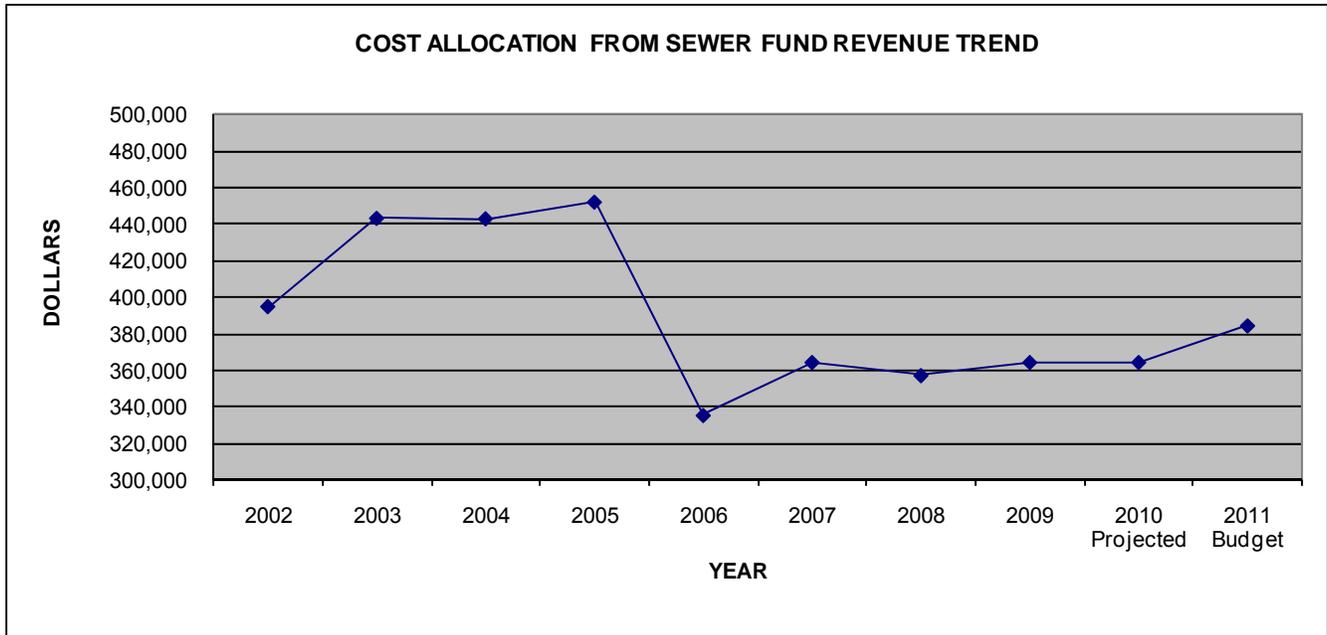
Revenue from ambulance fees rose steadily from 2003 until 2008 when it leveled off. The leveling off may be attributed to the age of the population served.



The Township receives 1% of all taxes and special assessments for property tax administration. While the taxes on the December 1<sup>st</sup> warrant get recognized as revenue in the following January, the property tax administration fee gets recognized on December 1<sup>st</sup>.



### REVENUE TRENDS

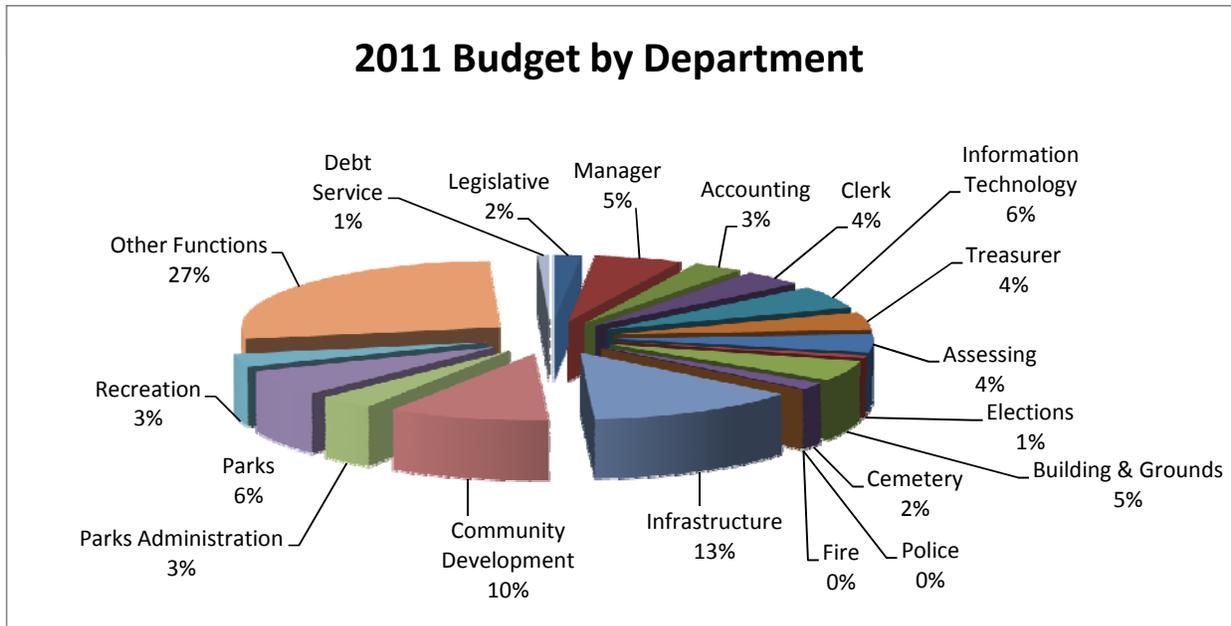


A number of services like payroll, accounts payable, sewer billing, etc. are provided to the Sewer Fund by General Fund employees. The Sewer Fund reimburses the General Fund for those services. The allocation method was changed in 2006.



**GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT**

Department Name	Department Number	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Legislative	101.00	\$ 105,129	\$ 93,620	\$ 93,560	\$ 101,230
Manager	171.00	329,580	330,870	329,780	329,260
Accounting	191.00	180,516	186,000	183,600	185,300
Clerk	215.00	279,851	256,360	244,480	232,100
Information Technology	228.00	177,026	257,710	234,810	331,570
Treasurer	253.00	281,424	310,990	306,020	253,750
Assessing	257.00	248,035	273,220	267,040	266,900
Elections	262.00	29,088	88,900	67,450	43,750
Building & Grounds	265.00	328,832	328,220	437,110	298,830
Cemetery	276.00	70,068	90,340	88,550	103,110
Police	301.00	2,433,029	2,224,700	2,193,100	-
Fire	336.00	1,496,389	1,536,630	1,509,420	-
Infrastructure	446.00	551,319	600,510	635,210	800,838
Community Development	721.00	-	-	595,760	604,150
Parks Administration	752.00	-	-	217,500	207,780
Parks	771.00	-	-	358,240	381,680
Recreation	774.00	-	-	191,190	190,520
Other Functions	850.00	1,137,666	1,181,880	325,790	1,628,280
Debt Service	905.00	-	-	44,440	43,230
<b>Total Expenditures</b>		<b>\$ 7,647,952</b>	<b>\$ 7,759,950</b>	<b>\$ 8,323,050</b>	<b>\$ 6,002,278</b>





**DEPARTMENT - Legislative (101)**

**Purpose or Objective of this Department:**

Provide legislative leadership and management support for Delhi Charter Township.

**Activities of this Department**

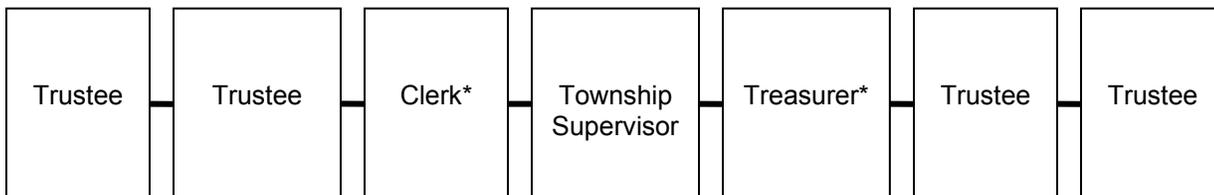
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

**Year 2011 Goals**

1. Provide leadership to protect the health, welfare, and safety of Township residents.
2. Provide leadership to promote regional cooperation in the area of transportation, safety, water, sewer, and other environmental issues.
3. Provide leadership to enhance the quality of life and create a sense of place for Township residents.
4. Encourage Board members and members of other Boards and Commissions to participate in training workshops and conferences.

**Resources Needed**

The attached year 2011 budget requests expenditures of \$101,230, an increase of \$7,670 from the 2010 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Dimondale School Business Alliance, Lansing Regional Chamber of Commerce, Capital Area Rail Council, Capital Area Safety Council, Michigan Municipal League, and the Lansing Economic Area Partnership.



\*Treasurer and Clerk are budgeted in other departments.



LEGISLATIVE		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-101.00-707.000	BD OF TRUSTEES-SALARY	\$ 64,979	\$ 64,740	\$ 64,740	\$ 64,740
101-101.00-715.000	SS/MEDICARE	2,172	2,230	2,230	2,230
101-101.00-717.000	LIFE INSURANCE	137	140	280	280
101-101.00-718.000	PENSION CONTRIBUTION	1,326	1,330	1,330	1,330
101-101.00-724.000	WORKERS COMP	89	130	130	130
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	35,071	23,000	23,000	30,020
101-101.00-853.000	TELEPHONE/COMM	463	50	50	-
101-101.00-956.000	MISCELLANEOUS	-	500	300	500
101-101.00-960.000	EDUCATION & TRAINING	892	1,500	1,500	2,000
<b>Total</b>		<b>\$ 105,129</b>	<b>\$ 93,620</b>	<b>\$ 93,560</b>	<b>\$ 101,230</b>



**Legislative Performance Indicators**

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Committee of the Whole Meetings	23	22	21	14
Regular Board Meetings	23	24	21	22
Joint Board Meetings	3	3	1	4
Special Board Meetings	1	2	1	4
Budget Meetings	6	3	3	3
Agenda Items Presented/Acted Upon	500	497	435	328
Agenda Pages Reviewed	4781	4912	3822	2992



**DEPARTMENT - Manager (171)**

**Purpose or Objective of this Department**

To administer and implement the Goals and Objectives of the Township Board through the effective use of available personnel, financial, and physical resources.

**Activities of this Department**

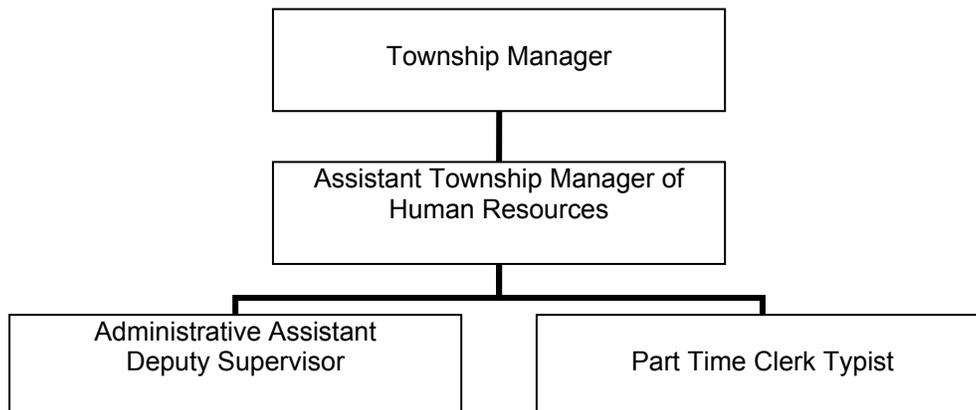
Manage the revenues and expenditures of the General Fund, Sewer Fund, Community Development Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

**Year 2011 Goals**

1. Schedule joint meetings with other township boards and commissions to discuss and share mutual visions and goals.
2. Work with the Downtown Development Authority (DDA) to expand our tax base.
3. Recruit and retain employees that can best meet the needs of our Township departments.
4. Evaluate current and future Township-wide staffing needs.
5. Continue to evaluate township-wide salary and benefits.
6. Incorporate Capital Improvement Plan into the annual budget.
7. Continue to develop a 5 year budget plan.

**Resources Needed**

The 2011 budget requests expenditures of \$329,260, which is a decrease of \$520 from 2010 projected actual expenditures of \$329,780. This budget reflects the cost of three full-time staff members (Township Manager, Assistant Township Manager of Human Resources, and Administrative Assistant) and one part-time staff member (Clerk-Typist) to meet its goals and objectives.





<b>MANAGER GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
101-171.00-703.000	SALARIES	\$ 217,858	\$ 217,890	\$ 217,890	\$ 217,050
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.005	PART TIME HELP	18,773	21,000	21,000	21,000
101-171.00-703.010	OVERTIME	132	600	-	900
101-171.00-715.000	SS/MEDICARE	17,851	18,770	18,580	18,560
101-171.00-716.000	HEALTH INSURANCE	20,363	19,500	19,500	18,560
101-171.00-716.010	DENTAL INSURANCE	3,405	3,580	3,530	3,700
101-171.00-717.000	LIFE INSURANCE	1,190	1,190	1,190	1,190
101-171.00-718.000	PENSION CONTRIBUTION	22,348	22,420	22,420	22,340
101-171.00-719.000	DISABILITY INSURANCE	1,650	1,650	1,650	1,650
101-171.00-723.000	AUTO ALLOWANCE	10,361	10,370	10,370	10,370
101-171.00-724.000	WORKERS COMP	708	1,070	1,070	1,070
101-171.00-726.000	OFFICE SUPPLIES	117	500	250	250
101-171.00-853.000	TELEPHONE/COMM	1,133	430	430	320
101-171.00-956.000	MISCELLANEOUS	3,324	2,900	2,900	2,900
101-171.00-960.000	EDUCATION & TRAINING	7,867	6,500	6,500	6,900
<b>Total</b>		<b>\$ 329,580</b>	<b>\$ 330,870</b>	<b>\$ 329,780</b>	<b>\$ 329,260</b>

Staffing Levels			
	2009	2010	2011
Township Manager	1.00	1.00	1.00
Asst. Twp. Mgr of HR	1.00	1.00	1.00
Admin. Asst./Deputy Supervisor	1.00	1.00	1.00
Clerk Typist	0.63	0.63	0.63
Total	3.63	3.63	3.63



**Manager's Office  
Performance Indicators**

<b>1. TOWNSHIP BOARD</b>				
	2007	2008	2009	
Number of Township Board Meetings Attended	29	24	30	
Number of Township Board Agenda Items Prepared	497	435	328	
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	16	15	
<b>2. STAFF DEVELOPMENT</b>				
	2007	2008	2009	
Number of Department Head Staff Meetings Held	11	10	8	
Number of Employee Staff Meetings Held	4	4	4	
Number of Training Programs Held	0	0	3	
<b>3. PERSONNEL</b>				
	2007	2008	2009	
Number of Full-Time Job Postings	5	9	4	
Number of Part-Time Job Postings	3	2	1	
Number of Full-Time Employees Hired	7	7	5	
Number of Part-Time Employees Hired	1	3	1	
Number of Full-Time Employees Separated	7	14	7	
Number of Part-Time Employees Separated	1	3	0	
<b>4. BENEFITS</b>				
	2007	2008	2009	
Number of Full-Time Employees Enrolled in Health Insurance (by category):				
Family Coverage	19	14	17	
Two-Party Coverage	16	14	17	
Single-Party Coverage	16	20	15	
Retiree Coverage	12	13	14	
Number of Full-Time Employees Enrolled in Dental Insurance (by category):				
Family Coverage	25	25	28	
Two-Party Coverage	21	18	20	
Single-Party Coverage	18	18	13	
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	17	14	13	
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	3	1	1	
<b>5. RISK MANAGEMENT</b>				
	2007	2008	2009	
Total Number of Recordable Work-Related Injuries and Illnesses	11	11	4	
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	2.5	2	0	



**DEPARTMENT - Accounting Department (191)**

**PURPOSE OR OBJECTIVE OF THIS DEPARTMENT:** Provide accurate, meaningful and accessible financial information to stakeholders. Safeguard Delhi Charter Township's assets by maintaining and monitoring internal controls. Ensure that the payroll, accounts payable and budgeting operations of the Township are carried out effectively and efficiently.

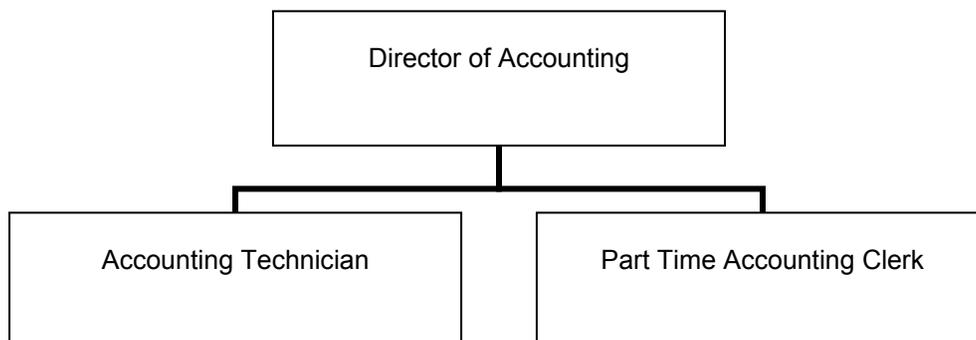
**Activities of this Department:** Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, and reconcile bank statements. Oversight responsibilities as to accounting, payroll, accounts payable and financial matters affecting all departments.

**Year 2011 Goals:**

1. Expand the use of Electronic Fund Transfers (EFTs) through the accounts payable process and promote payroll direct deposit and electronic pay stubs
2. Continue to enhance the budget document and the Comprehensive Annual Financial Report (CAFR) using suggestions from the GFOA
3. Update the master accounting policy book for the accounting department
4. Update the 5 year budget projection
5. Continue to monitor the budget and communicate variances
6. Continue to promote the use of technology to increase effectiveness and efficiency
7. Continue to facilitate the connection of Board goals to department budgets

**Resources needed:**

The fiscal year 2011 budget request is for \$185,300, an increase of \$1,700 from the projected 2010 budget. The 2011 budget includes a full-time Director, a full-time Accounting Technician and a part-time Accounting Clerk (22 hours/week).





ACCOUNTING DEPARTMENT		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-191.00-703.000	SALARIES	\$ 113,795	\$ 113,900	\$ 113,900	\$ 113,400
101-191.00-703.005	PART TIME HELP	19,520	20,400	20,300	20,800
101-191.00-715.000	SS/MEDICARE	9,221	9,400	9,300	9,300
101-191.00-716.000	HEALTH INSURANCE	9,708	10,200	9,500	8,600
101-191.00-716.010	DENTAL INSURANCE	3,089	3,300	3,300	2,700
101-191.00-717.000	LIFE INSURANCE	622	700	700	700
101-191.00-718.000	PENSION CONTRIBUTION	11,965	12,000	12,000	12,000
101-191.00-719.000	DISABILITY INSURANCE	862	900	900	900
101-191.00-724.000	WORKERS COMP	388	600	600	600
101-191.00-726.000	OFFICE SUPPLIES	631	1,500	1,200	1,200
101-191.00-802.000	MEMBERSHIPS, DUES, SUBS	-	1,500	1,600	1,700
101-191.00-807.000	AUDIT FEES	5,240	5,400	5,400	6,000
101-191.00-818.000	CONTRACTUAL SERVICES	47	100	-	-
101-191.00-956.000	MISCELLANEOUS	435	900	900	900
101-191.00-960.000	EDUCATION & TRAINING	4,993	5,200	4,000	6,500
<b>Total</b>		<b>\$ 180,516</b>	<b>\$ 186,000</b>	<b>\$ 183,600</b>	<b>\$ 185,300</b>

Staffing Levels			
	2009	2010	2011
Director of Accounting	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Accounting Clerk	0.55	0.55	0.55
Total	2.55	2.55	2.55



Accounting Performance Indicators

	Year Ended 12/31/00	Year Ended 12/31/01	Year Ended 12/31/02	Year Ended 12/31/03	Year Ended 12/31/04	Year Ended 12/31/05	Year Ended 12/31/06	Year Ended 12/31/07	Year Ended 12/31/08	Year Ended 12/31/09
Number of manual journal entries	1,167	1,301	1,234	1,110	1,363	1,224	1,090	1,161	1,215	1,123
Percent of time that bank statements are reconciled to general ledger cash balances within 30 days of receipt of bank statement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of bank statements reconciled									303	240
Number of W-2's processed	404	406	447	369	345	293	356	314	362	299
Number of payroll checks processed	N/A	N/A	N/A	N/A	2,933	2,456	2,670	2,265	2,353	1,928
Number of payroll direct deposits	N/A	N/A	N/A	N/A	1,311	1,288	1,403	1,492	1,464	1,686
Number of purchase orders processed	N/A	N/A	N/A	N/A	1,314	1,061	918	792	734	593
Number of accounts payable checks processed (not including voids)	2,975	3,312	3,159	2,992	3,571	2,753	2,839	2,702	2,766	2,586
Number of accounts payable e-checks processed	N/A	N/A	N/A	N/A	6	14	12	16	40	40
Number of accounts payable checks voided (not including checks void by system)	N/A	N/A	N/A	N/A	156	31	25	34	24	15
Percent general fund departments at or below budget	94%	100%	89%	100%	100%	100%	100%	100%	93%	100%
Budget amendments prepared				2	3	3	5	3	2	3
Years received GFOA Distinguished Budget Award			1	1	1	1	2	3	4	5
Years received GFOA Certificate for Excellence in Financial Reporting									1	2



## DEPARTMENT - Clerk (215)

### Purpose or Objective of this Department

To serve the citizens and employees of Delhi Township by effectively providing a broad range of services in the office, online and through public outreach.

### Activities of this Department

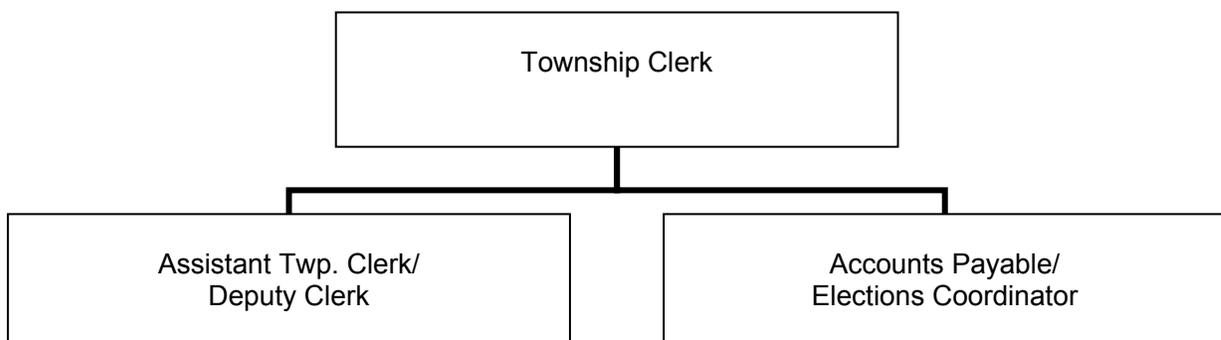
- Provide records management through physical file storage and document imaging as the Township's central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices
- Record Township board meetings, committee meetings and special meetings and prepare minutes; ensure necessary functions are performed following board meetings
- Prepare accounts payable checks
- Cemetery administration; collect fees and prepare documents for cemetery related operations
- Answer main telephone line for the Township and greet customers
- FOIA Coordinator
- Voter Registration and Election Administration
- Notary Public service
- Issue Transient Sales Licenses
- Provide information outreach; maintain Township web site, Township Newsletter

### Year 2011 Goals

1. Continue in-depth cross training of staff
2. Continue Township Newsletter
3. Continue to expand and improve the Township Web site pertaining to information available and ease of use
4. Continue to work with local schools to help educate students about local government
5. Rewrite the cemetery rules and regulations for simplicity and make it a Township ordinance
6. Implement a Youth Commission
7. Within the Michigan Association of Municipal Clerks, work with legislators to adopt "Absentee for No Reason" legislation
8. Research costs of upgrading the scanner for the document imaging system
9. Research upgrading the Board room recording system to digital and/or research the need to record board meetings

### Resources Needed

The attached year 2011 budget requests expenditures of \$232,100 a decrease of \$12,380 from 2010 projected actual expenditures and a decrease of \$24,260 from 2010 amended budget expenditures.





CLERK'S OFFICE		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-215.00-703.000	SALARIES	\$ 168,446	\$ 149,800	\$ 149,800	\$ 149,200
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-703.005	PART TIME HELP	47	-	-	-
101-215.00-703.010	OVERTIME	364	3,600	-	-
101-215.00-715.000	SS/MEDICARE	13,036	11,880	11,650	11,600
101-215.00-716.000	HEALTH INSURANCE	36,058	32,600	30,100	28,300
101-215.00-716.010	DENTAL INSURANCE	3,576	3,120	3,100	3,300
101-215.00-717.000	LIFE INSURANCE	901	820	830	830
101-215.00-718.000	PENSION CONTRIBUTION	16,372	14,980	15,000	15,000
101-215.00-719.000	DISABILITY INSURANCE	1,247	1,140	1,140	1,140
101-215.00-724.000	WORKERS COMP	444	470	480	480
101-215.00-726.000	OFFICE SUPPLIES	11,815	-	-	-
101-215.00-740.000	MATERIAL & SUPPLIES	247	2,000	2,000	2,000
101-215.00-803.000	POSTAGE	9,861	10,000	10,000	-
101-215.00-817.000	CODIFICATION TWP ORDIN	2,432	5,000	3,000	3,000
101-215.00-818.000	CONTRACTUAL SERVICES	242	1,000	1,000	1,000
101-215.00-853.000	TELEPHONE/COMM	1,164	850	130	-
101-215.00-870.000	MILEAGE	67	500	250	250
101-215.00-902.000	PUBLISHING/LEGAL NOTICES	8,474	12,000	10,000	10,000
101-215.00-956.000	MISCELLANEOUS	-	500	500	500
101-215.00-960.000	EDUCATION & TRAINING	2,558	3,600	3,000	3,000
<b>Total</b>		<b>\$ 279,851</b>	<b>\$ 256,360</b>	<b>\$ 244,480</b>	<b>\$ 232,100</b>

Staffing Levels			
	2009	2010	2011
Clerk	1.00	1.00	1.00
Asst. Clerk/Deputy Clerk	1.00	1.00	1.00
Accts Payable/Elections Coord.	1.00	1.00	1.00
Total	3.00	3.00	3.00



**Clerk's Department  
Performance Indicators**

<b>1. STAFF FLEXIBILITY – CROSS TRAINING</b>					
	2005	2006	2007	2008	2009
Number of primary activities in need of cross training	6	6	6	6	8
Number of primary activities not cross trained	3	1	1	2	2
Number of primary activities partially cross trained	1	2	0	0	1
Number of primary activities fully cross trained	2	4	5	4	5
<b>2. WEB SITE ACTIVITY</b>					
	2005	2006	2007	2008	2009
Number of hits on web site for the year (2008 and 2009 = unique page views)	84,475	87,062	NA*	160,803	169,404
Number of files in web site	1,573	1,619	1,763	2,337	2,552
Number of images in web site	795	783	842	1,231	1,322
Top 15 most accessed pages (besides home page) for 2009.	<ol style="list-style-type: none"> <li>1. Departments Page 9,739</li> <li>2. Parks – Recreation Page 9,575</li> <li>3. News and Events Page 9,412</li> <li>4. Assessing Dept. Page 8,912</li> <li>5. Job Postings 7,451</li> <li>6. Parks Home Page 4,731</li> <li>7. Services Page 3,587</li> <li>8. Fire Dept. Home Page 3,585</li> <li>9. Parks – Park Info 3,365</li> <li>10. Ordinances Page 2,919</li> <li>11. Recycle with Delhi Page 2,553</li> <li>12. About Delhi Page 2,551</li> <li>13. Agendas and Minutes Page 2,500</li> <li>14. Treasurer Home Page 2,444</li> <li>15. Online Forms Page 2,315</li> </ol>				
* = New analytical tools were implemented for 2008. These tools will give greater detail of page views (rather than “hits”) and detail for every page within the site.					
<b>3. FOIA REQUESTS</b>					
	2005	2006	2007	2008	2009
Number of Freedom of Information Act Requests	77	56	65	37	29
<b>4. NOTARY PUBLIC</b>					
Signatures Notarized	100+	100+	150+	200+	150+
<b>5. RECORDS MANAGEMENT</b>					
Number of pages scanned	43,166	21,452	18,985	26,754	35,962
<b>6. BOARD AND COMMITTEE MEETINGS</b>					
Total board and committee meetings covered	72	61	57	57	50
Total number of minute pages typed	309	344	203	259	200
<b>7. ACCOUNTS PAYABLE</b>					
Number of accounts payable checks prepared	3,028	2,741	2,897	2,809	2,628
<b>9. CEMETERY</b>					
	2005	2006	2007	2008	2009
Interments	51	36	42	45	57
Plots Sold	52	20	36	42	23
Niches Sold	0	2	6	1	2
Foundation Orders Processed	39	28	34	37	31
Plots Sold to Township	22	11	5	2	17



## DEPARTMENT - Information Technology (228)

### Purpose or Objective of this Department

Maintain functionality of computer systems, printers and networks of Community Services Center, Maintenance Facility, Wastewater Treatment Plant, and Downtown Development Authority.

### Activities of this Department

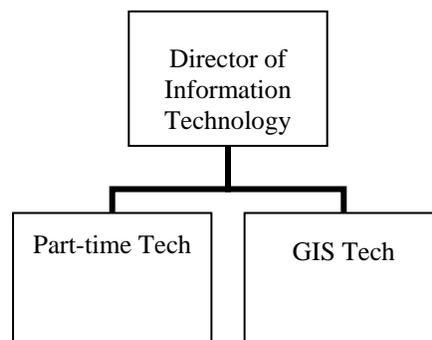
Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and computer programs; maintain inventory of all computer components.

### Year 2011 Goals

1. Complete installation of remaining BS&A .NET modules that was not done in 2010.
2. Retire Novell server and system from active use.
3. Provide information and training on existing Township software to employees upon request of users and/or department heads by use of in-house “experts” or outside consultants.
4. Setup a method of testing Windows updates prior to locally installing and then distributing them via Windows server to insure latest updates without requiring user intervention.
5. Continue development of GIS maps to help Township employees and citizens with projects.
6. Setup a fast and stable communication system between all Township facilities (CSC, POTW, DPS, DDA and SCC).

### Resources Needed

The attached year 2011 budget reflects expenditures of \$331,570, an increase of \$96,760 from the projected 2010 of \$ 234,810. The lower than budgeted projected actual is due to the purchase of off-lease computers, less part-time help, and postponement of updates to equipment. The increase results primarily from the transfer of the GIS tech position from Community Development to IT (position changes from part-time to a full-time) along with the corresponding GIS software maintenance and training expenses, and the purchase of the large format printer instead of leasing it. There is also an increase in the cost of the BS&A modules from 2010 to 2011.





INFORMATION TECHNOLOGY		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-228.00-703.000	SALARIES	\$ 67,752	\$ 67,760	\$ 67,760	\$ 110,300
101-228.00-703.005	PART TIME HELP	12,946	25,000	16,600	19,100
101-228.00-703.007	LONGEVITY	1,350	1,350	1,350	1,350
101-228.00-715.000	SS/MEDICARE	6,027	7,200	6,600	10,400
101-228.00-716.000	HEALTH INSURANCE	11,913	12,350	11,400	15,000
101-228.00-716.010	DENTAL INSURANCE	930	980	980	1,600
101-228.00-717.000	LIFE INSURANCE	371	380	380	610
101-228.00-718.000	PENSION CONTRIBUTION	6,775	6,780	6,780	11,050
101-228.00-719.000	DISABILITY INSURANCE	513	520	520	840
101-228.00-724.000	WORKERS COMP	201	390	390	560
101-228.00-740.000	MATERIAL & SUPPLIES	2,028	10,000	7,500	7,500
101-228.00-818.000	CONTRACTUAL SERVICES	-	-	3,000	23,800
101-228.00-853.000	TELEPHONE/COMM	2,668	3,000	2,000	3,000
101-228.00-870.000	MILEAGE	149	1,000	250	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	7,990	10,000	7,000	10,000
101-228.00-930.025	COMPUTER EQUIPMENT	1,392	20,000	20,000	20,000
101-228.00-930.030	COMPUTER SOFTWARE MAIN	42,584	40,000	40,000	47,060
101-228.00-932.000	COMPUTER PROG CHANGES	-	2,500	2,500	2,500
101-228.00-941.000	OFFICE EQUIPMENT LEASE	-	5,000	-	-
101-228.00-956.000	MISCELLANEOUS	207	500	200	500
101-228.00-960.000	EDUCATION & TRAINING	165	3,000	4,100	5,700
101-228.00-970.000	CAPITAL OUTLAY	11,065	40,000	35,500	39,700
<b>Total</b>		<b>\$ 177,026</b>	<b>\$ 257,710</b>	<b>\$ 234,810</b>	<b>\$ 331,570</b>

Staffing Levels			
	2009	2010	2011
Dir of Information Technology	1.00	1.00	1.00
GIS Technician	0.00	0.00	1.00
Computer Technician	0.50	0.30	0.30
Total	1.50	1.30	2.30



**DEPARTMENT - Treasurers' Office (253)**

**Purpose or Objective of this Department**

Being the Custodian of the Township funds we receive, receipt, deposit and transfer all Township monies. As the Chief Investment Officer we invest surplus funds so funds are safe and available when needed.

**Activities of this Department:**

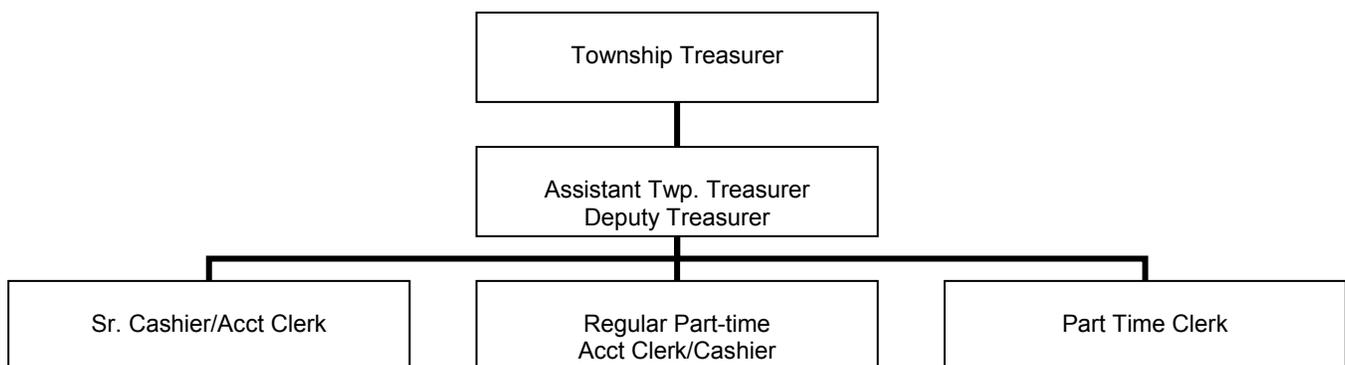
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service fees in lieu of taxes. Maintain, manage and collect special assessment district rolls and delinquent personal property tax roll. Manage all township debt service.

**Year 2011 Goals**

1. Continue cross training on tax and utility billing software.
2. Finalize the compilation of operating manuals for Taxes and Utility Billing.
3. Search and negotiate safe higher yielding investments.
4. Continue to provide educational and training opportunities for personnel.

**Resources Needed**

The attached year 2011 budget requests expenditures of \$253,750. This is a decrease of \$52,270 from 2010 projected actual. The treasurers' office creates approximately \$395,000 of income which covers the budget of the assessing department and leaves funds to offset this budget. This budget reflects a part-time treasurer, assistant treasurer, and senior account clerk, regular part-time cashier/account clerk as well as payment for 700 hours of part-time help and a deputy treasurer.



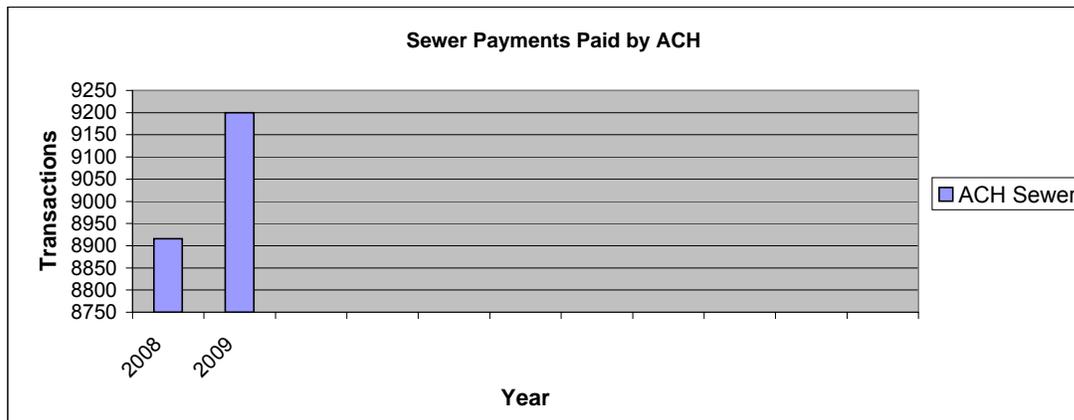
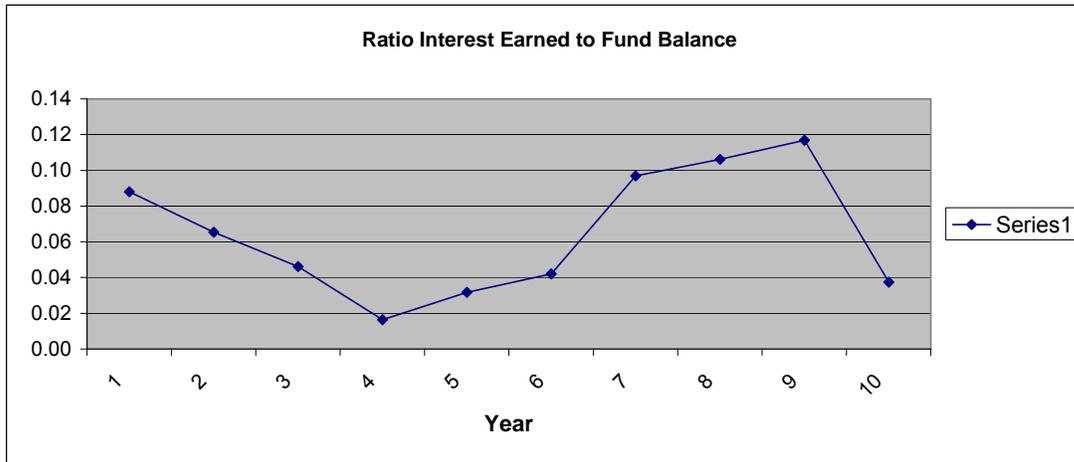
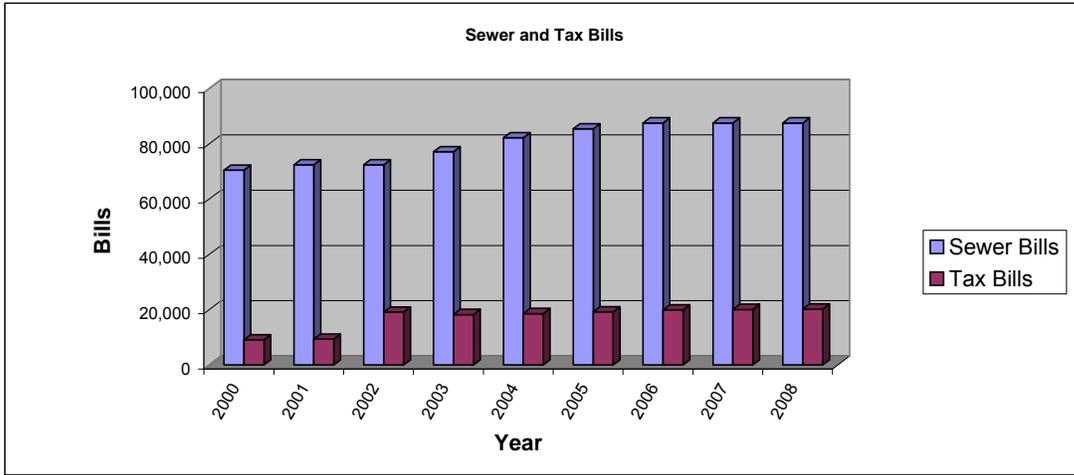


TREASURER'S OFFICE		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-253.00-703.000	SALARIES	\$ 163,229	\$ 163,300	\$ 163,300	\$ 121,300
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	30,292	35,180	36,000	37,050
101-253.00-715.000	SS/MEDICARE	15,139	15,700	15,700	12,560
101-253.00-716.000	HEALTH INSURANCE	29,475	30,610	28,220	24,540
101-253.00-716.010	DENTAL INSURANCE	4,019	4,220	4,220	3,360
101-253.00-717.000	LIFE INSURANCE	890	890	890	590
101-253.00-718.000	PENSION CONTRIBUTION	16,323	16,300	16,300	9,800
101-253.00-719.000	DISABILITY INSURANCE	1,236	1,240	1,240	750
101-253.00-724.000	WORKERS COMP	463	700	700	600
101-253.00-726.000	OFFICE SUPPLIES	756	1,000	1,000	1,000
101-253.00-729.001	TAX BILL PRINTING	11,080	16,000	14,000	17,000
101-253.00-815.000	COURT FILING/SERV FEES	-	2,500	2,500	2,500
101-253.00-853.000	TELEPHONE/COMM	517	500	500	250
101-253.00-870.000	MILEAGE	25	500	500	500
101-253.00-930.020	EQUIPMENT MAIN & RPR	-	500	500	500
101-253.00-956.000	MISCELLANEOUS	167	750	750	750
101-253.00-960.000	EDUCATION & TRAINING	2,184	5,900	4,500	5,500
101-253.00-964.000	TAX ADJ TO COUNTY/TWP	3,129	12,700	12,700	12,700
<b>Total</b>		<b>\$ 281,424</b>	<b>\$ 310,990</b>	<b>\$ 306,020</b>	<b>\$ 253,750</b>

Staffing Levels			
	2009	2010	2011
Treasurer	1.00	1.00	0.30
Deputy Treasurer	1.00	1.00	1.00
Senior Acct Clerk	1.00	1.00	1.00
Acct Clerk/Cashier	0.80	0.80	0.80
Clerk	0.34	0.34	0.34
<b>Total</b>	<b>4.14</b>	<b>4.14</b>	<b>3.44</b>



Treasurer's Indicators





## **DEPARTMENT – Assessing (257)**

### **Purpose or Objective of this Department**

Fairly and accurately assess all real and personal property within the Township and maintain the Township assessment rolls.

### **Activities**

1. Locate, identify and establish the taxable status of each property in the Township (MCL 211.10).
2. Identify owner of record and keep legal descriptions current (MCL 211.10). This includes the processing of deeds; Land Division Act splits, process affidavits for Principal residence and qualified agricultural exemptions.
3. All property not specifically exempt must be valued. All values must be uniform or equitable and assessed at 50% of true cash value (MCL 211.27a).
4. Prepares and requests the Township Board's approval of the Township tax levies and poverty exemption guidelines. (Resolution 2007-079 last approved)
5. Prepare an assessment roll by the first Monday in March (MCL 211.24). After the March Board of Review, prepare and submit reports to the County Equalization Department and the State Tax Commission
6. Defend assessments before the Board of Review and Michigan Tax Tribunal.
7. Process personal property statements.
8. Continue updating land values.
9. Continue systematic reappraisal of all Residential and Agricultural properties in Township.
10. Continue Apex sketching of all improved properties and irregular shaped land.
11. Continue training of staff.

### **Year 2011 Goals**

1. Cross-train employees with all functions of the assessing department (will take multiple years).
2. New Appraiser to train on transition exam for all level I assessors (new STC certification rule).
3. Finish 2003 re-appraisal of residential and agricultural properties (approx 700+left).
4. Be in compliance with the STC "14 Point Review" criteria.
5. Re-assess mobile home parks and update record cards for all mobile homes.
6. Continue working on record number of STC/Michigan Tax Tribunal cases.
7. Plan for 2012 systematic re-appraisal of residential and agricultural properties.
8. Plan for 2012 systematic commercial/industrial re-appraisal.
9. Continue to update Assessors internet site as to better communicate with the public.
10. Coordinate GIS implementation with Information Services, Maintenance, Manager's Office and Community Development.
11. Continue Personal Property Audit Program.

### **Resources Needed:**

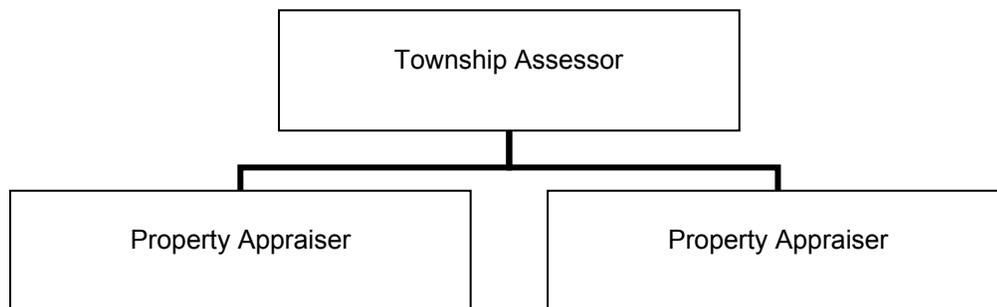
The attached year 2011 budget requests expenditures of \$266,900. The new budget reflects that wages and dental care benefits have been increased by the recommended percentages. The costs of certification and dues are included for the continuing training and further development of all staff.

### **Resources Available:**

The one percent (1%) property tax administration fee revenue is restricted for use by assessing and tax administration functions. The 2011 administration fee is budgeted at \$396,000 which is sufficient to fully fund the assessing function and partially support the tax bill collections.



ASSESSING GL Number	Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
101-257.00-703.000	SALARIES	\$ 142,923	\$ 153,050	\$ 153,050	\$ 154,200
101-257.00-703.005	PART TIME HELP	69	560	560	600
101-257.00-703.010	OVERTIME	3,393	1,330	1,330	1,400
101-257.00-708.000	BOARD OF REVIEW	4,320	2,700	2,700	2,700
101-257.00-715.000	SOCIAL SECURITY/MEDICARE	11,720	12,000	12,500	12,500
101-257.00-716.000	HEALTH INSURANCE	18,797	34,500	25,600	27,500
101-257.00-716.010	DENTAL INSURANCE	1,863	3,770	2,870	3,300
101-257.00-717.000	LIFE INSURANCE	659	1,100	1,100	1,100
101-257.00-718.000	PENSION CONTRIBUTION	10,284	15,350	15,350	15,500
101-257.00-719.000	DISABILITY INSURANCE	780	1,200	1,200	1,200
101-257.00-724.000	WORKERS COMP	1,438	1,810	1,810	1,800
101-257.00-729.000	ASSESSMENT/PP STMTS	9,643	7,240	7,240	7,450
101-257.00-730.000	GASOLINE	615	1,850	1,500	1,000
101-257.00-740.000	MATERIAL & SUPPLIES	3,598	7,200	6,100	3,000
101-257.00-801.000	LEGAL FEES	12,067	12,000	12,000	14,000
101-257.00-818.000	CONTRACTUAL SERVICES	19,776	6,500	10,800	12,700
101-257.00-853.000	PHONE/COMMUNICATIONS	895	710	60	-
101-257.00-870.000	MILEAGE	-	200	450	450
101-257.00-930.020	EQUIPMENT MAIN & REPAIR	-	500	500	550
101-257.00-931.000	VEHICLE REPAIR/MAINT	496	2,400	2,400	1,200
101-257.00-956.000	MISCELLANEOUS	1,154	750	750	750
101-257.00-960.000	EDUCATION & TRAINING	3,545	6,500	7,170	4,000
<b>Total</b>		<b>\$ 248,035</b>	<b>\$ 273,220</b>	<b>\$ 267,040</b>	<b>\$ 266,900</b>



Staffing Levels			
	2009	2010	2011
Assessor	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



**ASSESSING DEPARTMENT  
PERFORMANCE INDICATORS**

	PARCELS/SEV/TAXABLE VALUE				
	2006	2007	2008	2009	2010
Total Parcels - Ad Valorem	10,171	10,296	10,455	10,145	10,247
Total Parcels - Industrial Facilities Tax (IFT)	19	23	24	27	29
Total Taxable Value - Ad Valorem	751,301,225	790,379,760	812,759,786	784,405,260	737,412,758
Total Taxable Value - IFT	42,876,750	45,457,100	35,570,100	39,161,300	40,151,325
Total State Equalized Value - Ad Valorem	867,761,750	890,124,785	903,051,000	835,843,650	771,940,775
Total State Equalized Value - IFT	42,876,750	45,457,100	35,570,100	39,161,300	40,222,800

	NUMBER OF FIELD INSPECTIONS				
	2005	2006	2007	2008	2009*
Residential	1,209	2456	825	1,337	310
Commercial	31	29	30	19	33
Industrial	1	NA	1	1	0
Agricultural	1	NA	20	13	1
Exempt	NA	NA	23	13	0
<b>Total Inspections</b>	<b>1,242</b>	<b>2,485</b>	<b>899</b>	<b>1,383</b>	<b>344</b>

	PERMIT INSPECTIONS				
	2005	2006	2007	2008	2009
Residential	NA	NA	272	186	45
Commercial	NA	NA	22	28	NA
Industrial	NA	NA	3	3	NA
Agricultural	NA	NA	1	0	0
Exempt	NA	NA	7	5	0
<b>Total Permits</b>			<b>301</b>	<b>222</b>	<b>45</b>

	OTHER PROCESSED DATA				
	2005	2006	2007	2008	2009
DEEDS	1,095	959	778	795	939
PROPERTY TRANSFER AFFIDAVITS	899	756	524	548	533
PRINCIPAL RESIDENCE EXEMPTIONS (PRE)	592	553	443	483	320
PRE RESCINDS	393	354	355	351	272
PERSONAL PROPERTY STATEMENTS	739	814	873	774	755
<b>TOTAL</b>	<b>3,718</b>	<b>3,436</b>	<b>2,973</b>	<b>2,951</b>	<b>2,819</b>

	INFORMATIONAL ITEMS				
	2005	2006	2007	2008	2009
NEW PERSONAL PROPERTY ACCOUNTS	NA	NA	NA	NA	72
NEW PARCELS FROM LAND DIVISIONS	364	160	160	50	NA
NUMBER OF RESIDENTIAL MARCH BOR	169	262	352	694	335
EQUALIZATION RESIDENTIAL BEGI RATIO %	45.920	49.130	50.560	54.780	55.050
EQUALIZATION RESIDENTIAL BEG FACTOR %	1.089	1.018	0.989	0.913	0.908
+/- ADJ TO RESIDENT ROLL TO EQUALIZE SEV %	8.885	1.771	(1.108)	(8.726)	(9.173)

\*Staffing changes occurred during 2009.



## **DEPARTMENT - Elections (262)**

### **Purpose of Objective of this Department**

Provide well run elections, accurate voter registration records, timely mailing of voter ID cards, and voter education for Delhi Township citizens.

### **Activities of this Department**

1. Plan and organize election activities including processing of absentee ballots, issue, validate and certify petitions for local candidates and issues and coordinate facilities for polling locations
2. Present training programs for election workers
3. Track election expenses for reimbursement, if applicable
4. Publish legal notices for voter registration deadlines, precinct information and other information pertinent to Election Day
5. Keep voter history current with each election and/or petitions
6. Process voter registration including reconciling QVF data, name changes, moves, cancellations, etc. Issue voter ID cards to active registered voters

### **Year 2011 Goals**

1. Continue voter education projects
2. Continue to recruit new election inspectors
3. Conduct registration drives at Holt High School and area senior citizen complexes
4. Expand voter education projects within the schools to include elections, voter issues and local Government as part of an annual curriculum
5. Use the Optical Scan voting equipment to conduct student council, Youth Commission and other student elections
6. Within the Michigan Association of Municipal Clerks, work with legislators to adopt "Absentee for No Reason" legislation

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$43,750, a decrease of \$23,700 from 2010 projected actual expenditures. This budget reflects the administering of two minor elections in 2011, compared to one minor election and two major elections in 2010. Furthermore, implementation of the Electronic Poll Book system will realize a savings of nearly \$16,000 for Election Inspector wages.

### **Resources Available**

The Township received reimbursement for most costs associated with the May School Election in 2010. The Township will receive reimbursement for most costs associated with May and November School Elections in 2011. The Township does not receive any reimbursement for August and November Elections in even years.



<b>ELECTIONS</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-262.00-701.000	ELECTION INSPECTORS	\$ 16,351	\$ 61,850	\$ 46,000	\$ 21,800
101-262.00-703.005	PART TIME HELP	-	2,000	-	-
101-262.00-715.000	SS/MEDICARE	77	500	200	200
101-262.00-718.000	PENSION CONTRIBUTION	10	50	50	50
101-262.00-724.000	WORKERS COMP	188	200	200	200
101-262.00-726.000	OFFICE SUPPLIES	4,363	15,000	10,000	6,000
101-262.00-803.000	POSTAGE	-	2,000	3,000	1,500
101-262.00-818.035	CONTRACTED COUNTY SERV	5,239	6,000	6,000	12,000
101-262.00-870.000	MILEAGE	-	300	-	-
101-262.00-956.000	MISCELLANEOUS	2,860	1,000	2,000	2,000
<b>Total Expenditures</b>		<b>\$ 29,088</b>	<b>\$ 88,900</b>	<b>\$ 67,450</b>	<b>\$ 43,750</b>



### Elections Department Performance Indicators

<b>1. ELECTION INSPECTORS</b>						
	2004	2005	2006	2007	2008	2009
New Election Inspectors	19	3	2	7	63	2
Net Loss/Gain	+5	-4	+2	-7	+50	-23
Total Number of Election Inspectors	112	108	110	103	153	130
<b>2. VOTER EDUCATION PROJECTS</b>						
<i>A. Mock/Student Council Elections</i>	2004	2005	2006	2007	2008	2009
# of Schools/Groups	3	0	0	0	3	1
Students Participating	1,300+	0	0	0	1,400+	1,000+
<b>B. ELECTIONS PROCEDURE DEMO/ LOCAL GOVT. INSTRUCTION</b>	2004	2005	2006	2007	2008	2009
# of Schools/Groups	1	1	1	0	1	0
Students Participating	25+	25+	40+	0	200+	0
<b>3. ELECTIONS</b>						
Date and Type of Election		Number of Voters	% Voter Turnout	Dollars Reimbursed		
2004:	03/15 - IISD & Holt Schools	3,545	19%	\$15,880		
	06/14 - Annual School	2,815	15%	\$17,700		
	08/03 - Primary Election	3,335	21%	\$0		
	11/02 - General Election	13,190	80%	\$0		
2005:	05/03 - May Election (Schools)	2,158	11%	\$14,025		
2006:	02/21 - Special Primary	1,232	7%	\$0		
	03/14 - Special General	1,737	10%	\$0		
	05/02 - May Election (Schools)	1,140	6%	\$10,752		
	08/08 - Primary Election	3,193	19%	\$0		
	11/07 - General Election	11,034	65%	\$0		
2007:	05/08 - May Election (Schools)	1,646	9%	\$16,028		
	11/06 - LCC/CATA	1,872	11%	\$10,853		
2008:	01/15 - Presidential Primary	3,841	23%	\$11,708		
	05/06 - Holt Board of Education <i>(uncontested)</i>	783	5%	\$15,285		
	08/05 - Primary Election	3,180	19%	\$0		
	11/04 - General Election	14,088	79%	\$0		
2009:	05/05 - Holt Board of Education <i>(uncontested)</i>	886	5%	\$15,541		
	11/03 - Consolidated School (Mason/LCC)	1,453	8%	\$12,069		
<b>4. VOTER REGISTRATION</b>						
	2005	2006	2007	2008	2009	
New Voters	2,150	2,441	2,133	2,840	2,553	
Cancellations	2,290	2,100	2,165	2,117	2,393	
Number of Registered Voters	16,804	17,017	16,812	17,929	17,698	
Number of Permanent Absentee Voters	1,815	2,054	2,010	2,294	2,314	



## **DEPARTMENT – Buildings & Grounds (265)**

### **Purpose or Objective of this Department**

To maintain all the fixed assets of Delhi Charter Township buildings and grounds in the General Fund, excluding Parks. This includes existing, potential and proposed fixed assets for Delhi Township including sidewalks, curb and gutter, buildings, land, median & right-of-way upkeep, plowing and mowing. This will be accomplished through sound planning and adequate allocations of financial and human resources.

### **Activities of this Department**

1. Grounds Maintenance
2. Building Maintenance
3. Management of Vehicle Maintenance
4. Equipment Maintenance
5. Management of DDA Maintenance

### **Year 2011 Goals**

1. Continue maximum 45 minute response time by Department of Public Services Maintenance Mechanic's for the township complaints and call outs.
2. Continue to provide snow and ice removal at the Community Services Center and Fire Station 2 to ensure the safety of the township residents and employees while entering and leaving the facilities.
3. Reduce energy consumption using energy reduction methods.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$298,830, a decrease of \$138,280 from the projected 2010 budget.

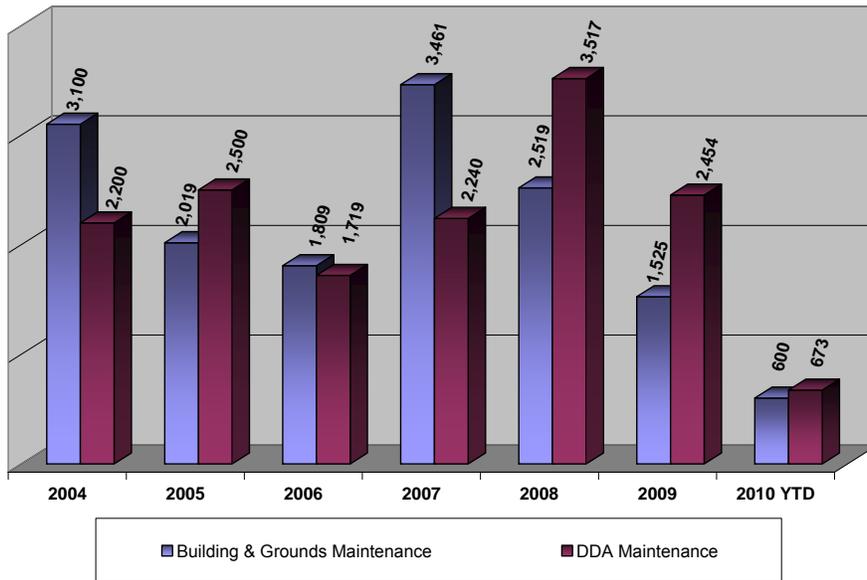


<b>BUILDING &amp; GROUNDS</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-265.00-703.000	SALARIES	\$ 66,972	\$ 66,320	\$ 59,730	\$ 38,890
101-265.00-703.005	PART TIME HELP	1,660	970	800	310
101-265.00-703.010	OVERTIME	4,246	4,640	5,600	2,820
101-265.00-715.000	SS/MEDICARE	5,453	5,570	5,130	3,250
101-265.00-716.000	HEALTH INSURANCE	14,113	13,110	12,340	6,160
101-265.00-716.010	DENTAL INSURANCE	1,809	1,480	1,430	870
101-265.00-717.000	LIFE INSURANCE	420	330	300	180
101-265.00-718.000	PENSION CONTRIBUTION	6,544	6,630	5,970	3,890
101-265.00-719.000	DISABILITY INSURANCE	588	460	420	250
101-265.00-724.000	WORKERS COMP	1,459	1,340	1,210	700
101-265.00-730.000	GASOLINE	2,074	2,400	2,100	1,440
101-265.00-775.001	EQUIPMENT & SUPPLIES	4,770	5,800	5,800	5,800
101-265.00-805.000	ENGINEERING SERVICES	-	2,000	2,000	2,000
101-265.00-818.000	CONTRACTUAL SERVICES	47,605	51,930	52,240	53,340
101-265.00-853.000	TELEPHONE/COMM	16,169	17,700	17,700	17,700
101-265.00-921.030	UTILITIES - WATER	5,398	5,800	5,700	5,990
101-265.00-921.035	UTILITIES - SEWER	3,489	3,570	3,300	3,370
101-265.00-921.040	UTILITIES - ELECTRIC	62,928	71,500	71,500	78,650
101-265.00-921.045	UTILITIES - GAS	17,307	29,560	29,560	32,520
101-265.00-930.000	BLDG MAINT & REPAIRS	64,965	34,500	151,040	36,500
101-265.00-930.020	EQUIP MAINT & REPAIR	863	2,010	2,640	3,600
101-265.00-956.000	MISCELLANEOUS	-	600	600	600
<b>Total Expenditures</b>		<b>\$ 328,832</b>	<b>\$ 328,220</b>	<b>\$ 437,110</b>	<b>\$ 298,830</b>

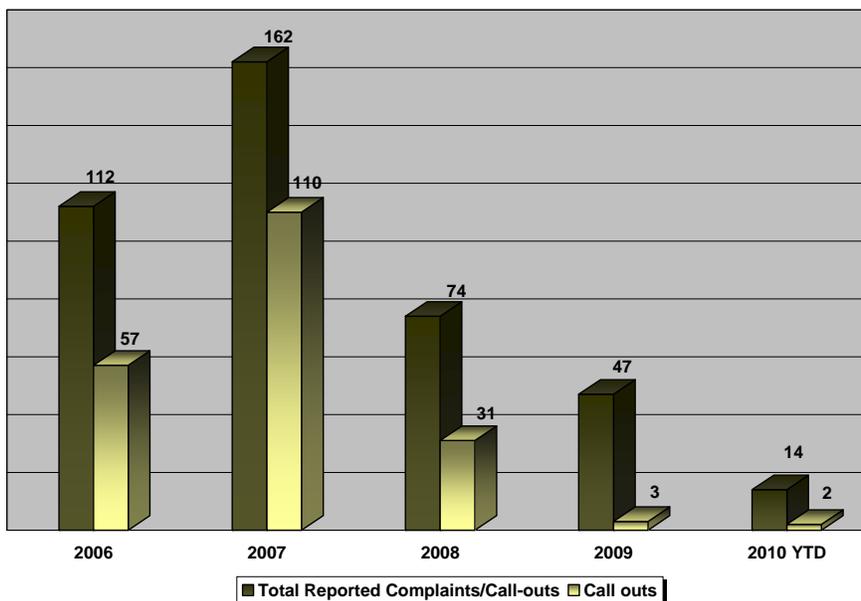


**DELHI CHARTER TOWNSHIP**  
**2011 BUILDING AND GROUNDS – GENERAL FUND**  
**Indicators of Departmental Objectives/Goals**  
 2010 data is a Year to Date (YTD) total

**Personnel Hours**



**Building and Grounds Complaints/Call-Outs**





## **DEPARTMENT – Cemetery (276)**

### **Purpose or Objective of this Department**

To provide a well-maintained, pleasant and quiet setting where the natural beauty of Maple Ridge, Pioneer and Markham cemeteries becomes a final resting place of residents and non-residents of Delhi Charter Township.

### **Activities of this Department**

1. Grounds Maintenance
2. Burials/Foundations
3. Building Maintenance on Cemetery Premises
4. Equipment Maintenance

### **Year 2011 Goals**

1. Continue grounds improvement efforts by investigating fertilizer and/or soil needs to improve grass growth at all cemeteries.
2. Continue to provide professional and courteous service to the cemetery patrons.

### **Resources needed**

The attached year 2011 budget requests expenditures of \$103,110, an increase of \$14,560 from the projected 2010 operating budget.

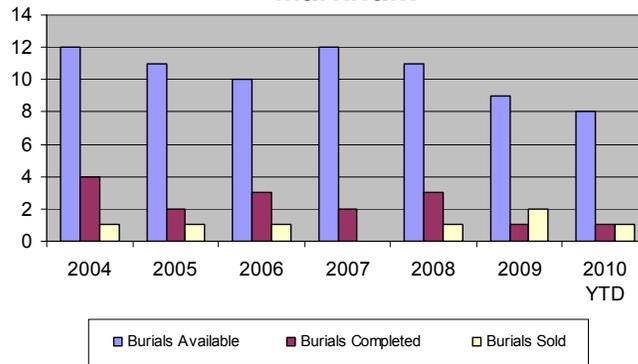


<b>CEMETERY</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-276.00-703.000	SALARIES	\$ 32,417	\$ 40,930	\$ 40,740	\$ 50,840
101-276.00-703.005	PART TIME HELP	4,525	6,880	5,660	6,270
101-276.00-703.010	OVERTIME	1,224	2,470	2,980	2,430
101-276.00-715.000	SOCIAL SECURITY/MEDICARE	2,854	3,880	3,820	4,590
101-276.00-716.000	HEALTH INSURANCE	7,926	10,670	10,050	8,950
101-276.00-716.010	DENTAL INSURANCE	1,088	1,340	1,280	1,350
101-276.00-717.000	LIFE INSURANCE	253	290	270	280
101-276.00-718.000	PENSION CONTRIBUTION	3,196	4,090	4,080	5,080
101-276.00-719.000	DISABILITY INSURANCE	348	410	380	390
101-276.00-724.000	WORKERS COMP	1,011	1,200	1,090	1,070
101-276.00-730.000	GASOLINE	1,458	2,160	1,890	2,240
101-276.00-731.000	PROPANE GAS	-	490	490	490
101-276.00-775.001	EQUIPMENT & SUPPLIES	2,902	5,500	4,800	4,800
101-276.00-818.000	CONTRACTUAL SERVICES	496	1,160	3,090	3,090
101-276.00-921.000	UTILITIES	-	1,000	-	-
101-276.00-921.040	UTILITIES - ELECTRIC	631	810	810	890
101-276.00-930.000	BLDG MAINT & REPAIRS	5,629	1,000	500	500
101-276.00-930.020	EQUIPMENT MAIN & REPAIR	786	2,810	3,370	6,600
101-276.00-956.000	MISCELLANEOUS	2,925	2,500	2,500	2,500
101-276.00-960.000	EDUCATION & TRAINING	85	250	250	250
101-276.00-967.020	TWP PROP-DRAIN/TAXES/SAD	314	500	500	500
<b>Total Expenditures</b>		<b>\$ 70,068</b>	<b>\$ 90,340</b>	<b>\$ 88,550</b>	<b>\$ 103,110</b>

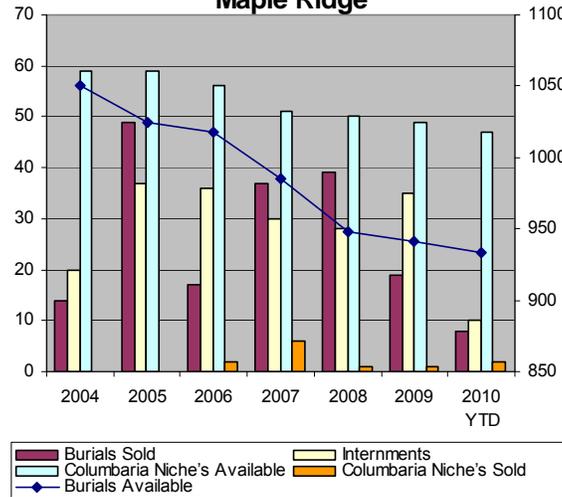


DELHI CHARTER TOWNSHIP  
 2011 CEMETERY – GENERAL FUND  
 Indicators of Departmental Objectives/Goals  
 2010 data is a Year to Date (YTD) total

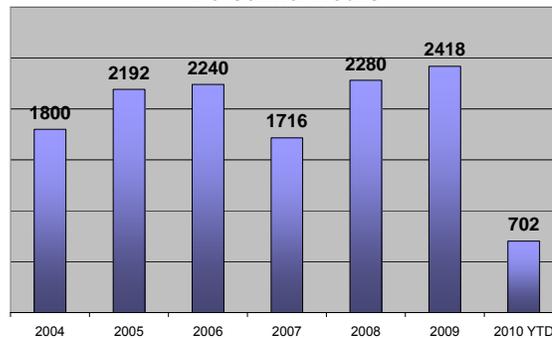
**Markham**



**Maple Ridge**



**Personnel Hours**





**DEPARTMENT - Police (301)**

This department was reclassified from the General Fund (101) to the Police Fund (207) for 2011.

**POLICE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
101-301.00-801.000	LEGAL FEES	\$ 25,455	\$ 30,000	\$ 30,000	\$ -
101-301.00-818.000	CONTRACTUAL SERVICES	2,407,574	2,194,700	2,163,100	-
<b>Total</b>		<b>2,433,029</b>	<b>2,224,700</b>	<b>2,193,100</b>	<b>-</b>



**DEPARTMENT - Fire (336)**

This department was reclassified from the General Fund (101) to the Fire Fund (206) for 2011.

**FIRE DEPARTMENT**

GL Number	Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
101-336.00-703.000	SALARIES	\$ 719,450	\$ 741,450	\$ 741,900	\$ -
101-336.00-703.005	PART TIME HELP	46,328	39,430	55,560	-
101-336.00-703.007	LONGEVITY	1,350	1,350	1,350	-
101-336.00-703.010	OVERTIME	107,929	139,430	139,440	-
101-336.00-703.011	HOLIDAY PAY	21,000	21,600	21,600	-
101-336.00-705.000	BD OF APPEALS-PER DIEM	-	500	500	-
101-336.00-709.000	VOL FIREMENS SALARIES	151,629	160,400	129,570	-
101-336.00-715.000	SS/MEDICARE	79,890	86,190	84,500	-
101-336.00-716.000	HEALTH INSURANCE	137,662	152,180	140,260	-
101-336.00-716.010	DENTAL INSURANCE	15,340	16,700	16,500	-
101-336.00-717.000	LIFE INSURANCE	3,005	4,050	4,050	-
101-336.00-718.000	PENSION CONTRIBUTION	70,494	74,150	74,190	-
101-336.00-719.000	DISABILITY INSURANCE	5,231	5,640	5,640	-
101-336.00-724.000	WORKERS COMP	29,767	35,290	35,840	-
101-336.00-725.000	CLOTHING/CLEANING ALLOW	3,739	-	3,000	-
101-336.00-726.000	OFFICE SUPPLIES	3,160	2,700	2,700	-
101-336.00-730.000	GASOLINE	15,634	-	-	-
101-336.00-734.000	UNIFORMS	3,203	-	-	-
101-336.00-760.000	MEDICAL SUPPLIES	17,051	-	-	-
101-336.00-801.000	LEGAL FEES	-	1,000	1,000	-
101-336.00-802.000	MEMBERSHIPS,DUES,SUBS	3,136	-	-	-
101-336.00-804.000	PHYSICALS	9,464	-	-	-
101-336.00-808.000	AMBUL COLLECTION SERVICE	-	1,000	-	-
101-336.00-818.000	CONTRACTUAL SERVICES	17,167	27,000	22,500	-
101-336.00-851.000	RADIO REPAIR & MAINT	10,008	-	-	-
101-336.00-853.000	TELEPHONE/COMM	5,895	4,000	4,000	-
101-336.00-910.000	INSURANCE & BONDS	1,968	2,420	2,200	-
101-336.00-921.030	UTILITIES - WATER	280	290	290	-
101-336.00-921.035	UTILITIES - SEWER	364	350	320	-
101-336.00-921.040	UTILITIES - ELECTRIC	813	900	900	-
101-336.00-921.045	UTILITIES - GAS	2,385	3,110	3,110	-
101-336.00-930.000	BLDG MAINT & REPAIRS	2,071	-	-	-
101-336.00-956.000	MISCELLANEOUS	6,140	7,000	7,000	-
101-336.00-960.000	EDUCATION & TRAINING	1,427	4,500	6,500	-
101-336.00-960.001	FIRE PREVENTION	3,409	4,000	5,000	-
101-336.00-970.000	CAPITAL OUTLAY	-	-	-	-
<b>Total</b>		<b>\$ 1,496,389</b>	<b>\$ 1,536,630</b>	<b>\$ 1,509,420</b>	<b>\$ -</b>



## **DEPARTMENT – Infrastructure (446)**

### **Purpose or Objective of this Department**

To provide, maintain, and enhance all areas of infrastructure throughout Delhi Charter Township in conjunction with the Ingham County Drain Commission, Ingham County Road Commission, utility providers, contractors, and developers.

### **Activities of this Department**

- 1. Storm Management:** Participate with the Ingham County Drain Commission to resolve drainage problems in specific drainage basins and throughout the Township to promote an effective and efficient storm water collection and treatment system. To implement Stormwater Phase II plan for all Township and school-owned properties.
- 2. Streetlights:** Participate with either Consumers Energy or the Lansing Board of Water and Light in the review and processing of requests for establishment of new streetlighting districts for existing and new developments.
- 3. Streets:** Participate with the Ingham County Road Commission and Capital Area Regional Transportation System to combine federal, state and local funding for road improvements in the Township.
- 4. Sidewalks:** Coordinate the installation of sidewalks in all new developments and some developed areas to promote a walkable community. Repair and upgrade damaged sidewalks. Combine federal, state, and local funding to implement the Non-Motorized Transportation Plan.

### **Year 2011 Goals**

1. Proceed with implementing the conditions of our Phase 2 Stormwater permit and with the watershed management program for the Grand River and Red Cedar River.
2. Implement Best Management Practices for Stormwater Phase 2 objectives.
3. Continue planning for the Cedar Street Improvements through the DDA.
4. To work with the DDA, Community Development and Parks Commission to continue to implement our Non Motorized Transportation Plan.
5. Continue with the installation of new sidewalks along existing primary roads.

### **Resources Needed**

The attached year 2011 budget reflects expenditures of \$800,383 which is an increase of \$165,628 from the 2010 projected expenditures. This budget anticipates expenditures being funded from general fund revenues.



<b>INFRASTRUCTURE</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-446.00-922.000	STREETLIGHTS	\$ 312,110	\$ 283,000	\$ 340,000	\$ 340,000
101-446.00-967.010	TWP-AT-LARGE DRAINS	98,844	200,000	200,000	200,000
101-446.00-967.015	STORMWATER MGMT	35,426	32,510	32,510	-
101-446.00-969.000	STREET IMPROVEMENTS	83,508	75,000	57,700	75,000
101-446.00-969.002	SIDEWALK IMPR/REPAIR	9,280	10,000	5,000	160,000
101-446.00-991.000	PRINCIPAL	12,151	-	-	-
101-446.00-999.811	TRANSFER TO PINE TREE RD	-	-	-	25,838
<b>Total Expenditures</b>		<b>\$ 551,319</b>	<b>\$ 600,510</b>	<b>\$ 635,210</b>	<b>\$ 800,838</b>



## **DEPARTMENT – Community Development (721)**

### **Purpose or Objective of the Department**

The objective of the Community Development Department is to protect the health, safety and welfare of residents and property owners. This is accomplished by ensuring that development occurs in an environmentally and fiscally responsible pattern of land use that focuses on the stabilization, enhancement and development of quality residential, commercial and mixed land uses.

### **Activities of the Department**

The Community Development Department reviews all planning, zoning and construction activities and issues building permits. The Soil Erosion and Sedimentation Control (SESC) program consisting of APA and MEA activities is also implemented by the Department. Additionally, the Department provides code enforcement and rental housing inspection and registration. Wetland Ordinance administration has also been added as an activity within the Department.

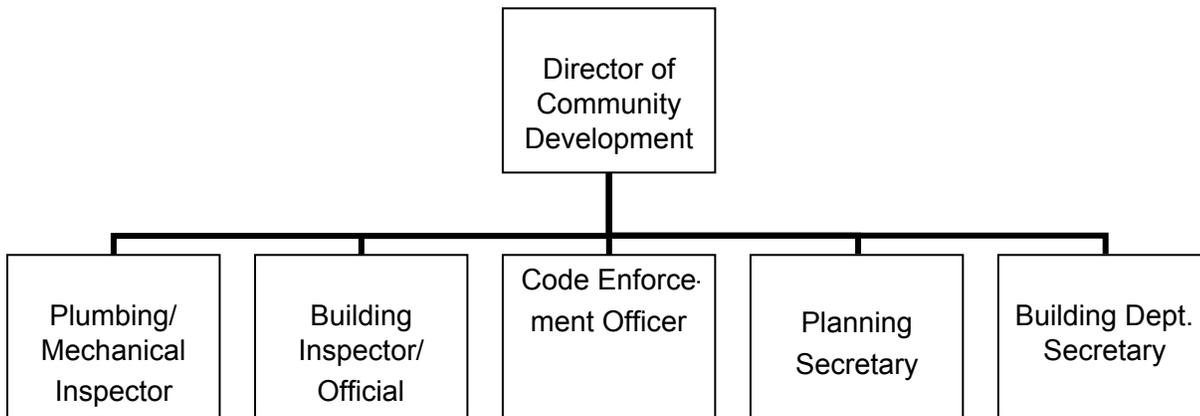
### **Year 2011 Department Goals**

1. Consider development and formalization of an “economic development policy” for the Township that reinforces the Township’s commitment to place making in recognition of the fact that talent and people drive economic growth and the talent gravitates to quality places.
2. Embrace the concept of place making by considering adoption of a “complete streets” ordinance amendment and incorporating “green building/green community” concepts into existing practices and ordinances. Continue to support all other Township efforts, programs and projects that are valuable to achieving the economic development policy, as appropriate.
3. Monitor the implementation of the Michigan Medical Marijuana laws to determine potential land use issues. Consider ordinance amendments, as necessary, to address potential negative impact, if they are identified.
4. Continue to encourage and provide educational/training opportunities for PC and ZBA members. Achieve required education necessary to maintain certifications and accreditations for departmental staff.
5. Continue implementation of the NMTP, including the Townships’ sidewalk maintenance and improvement program. Focus on achieving implementation of vital improvements that enable walking and alternative transportation around key community assets.
6. Enhance efficiency and productivity by integrating BS&A Permits.net program into department operations, including web-based permitting and mobile inspection data utilities. Continue to utilize Laserfische to archive plan sets.
7. Continue to implement pro-active code enforcement to help mitigate potential blight issues, particularly as more homes enter foreclosure status. Continue active implementation of Rental Registration and Inspection program to help ensure quality housing stock and property values, as recommended by the COCS.
8. Continue to provide leadership and support for special projects and other tasks such as development projects, streetlights and street improvements, etc. Continue to act as a resource to other local municipalities who require mentorship.
9. Continue to facilitate tax abatement applications, related programmatic functions and act as a resource for economic development for the Township. Encourage and facilitate economic development efforts by providing quality customer service and regulatory consistency/predictability to developers, property owners, businesses and others interested in pursuing expansion or new development in the Township.
10. Continue to implement and improve the SESC program to ensure high quality customer service and environmental protection.
11. Provide better protection for property owners by considering, adopting (if appropriate) and providing administration for new ordinances or ordinance amendments such as; grading and natural features protection. In line with this task, continue implementation of Cost of Community Service study recommendations, as appropriate.
12. Provide staffing and assistance to other Township Departments as needed and appropriate.
13. Recommend revised fee schedule for planning, code enforcement, zoning and building functions that provides for coverage of actual costs associated with completing required work, as appropriate.

Previously, the revenues and activities of this fund were recorded in an enterprise fund. But the fees generated have not been enough to make it self-sustaining. Therefore, this fund was reclassified to a department in the General Fund for 2010. The fiscal year 2011 budget request is for \$604,150, an increase of \$8,390 from the 2010 projected budget. The part-time GIS Technician has been moved to the Information Technology Department.



COMMUNITY DEVELOPMENT



Staffing Levels			
	2009	2010	2011
Dir of Community Development	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Plumbing/Mechanical Official	1.00	1.00	1.00
Building Inspector/Official	1.00	1.00	1.00
Secretaries	2.00	2.00	2.00
GIS	0.80	0.80	0.00
<b>Total</b>	<b>6.80</b>	<b>6.80</b>	<b>6.00</b>



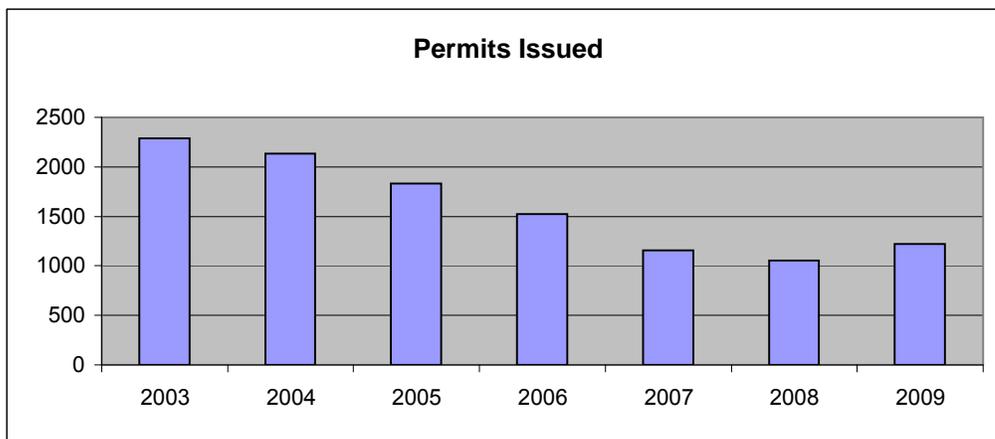
<b>COMMUNITY DEVELOPMENT</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-721.00-703.000	SALARIES	\$ -	\$ -	\$ 310,700	\$ 311,000
101-721.00-703.005	PART TIME HELP	-	-	32,400	-
101-721.00-704.000	PLANNING COMM SALARIES	-	-	9,600	13,140
101-721.00-714.000	RETIREE'S BENEFITS	-	-	33,400	33,400
101-721.00-715.000	SOCIAL SECURITY/MEDICARE	-	-	28,000	25,100
101-721.00-716.000	HEALTH INSURANCE	-	-	60,000	57,000
101-721.00-716.010	DENTAL INSURANCE	-	-	8,350	8,750
101-721.00-717.000	LIFE INSURANCE	-	-	1,700	1,700
101-721.00-718.000	PENSION CONTRIBUTION	-	-	31,100	31,100
101-721.00-719.000	DISABILITY INSURANCE	-	-	2,400	2,400
101-721.00-720.000	UNEMPLOYMENT-REIMB	-	-	360	-
101-721.00-724.000	WORKERS COMP	-	-	2,250	2,100
101-721.00-725.000	CLOTHING/CLEANING ALLOW	-	-	1,000	1,000
101-721.00-726.000	OFFICE SUPPLIES	-	-	1,800	2,800
101-721.00-730.000	GASOLINE	-	-	2,320	2,880
101-721.00-740.010	COMPUTER EXPENSES	-	-	5,750	-
101-721.00-801.000	LEGAL FEES	-	-	8,000	8,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBS	-	-	1,800	1,800
101-721.00-803.000	POSTAGE	-	-	1,550	1,800
101-721.00-818.000	CONTRACTUAL SERVICES	-	-	23,850	25,900
101-721.00-818.040	CNTRCTL SERV-PLANNING	-	-	-	15,000
101-721.00-853.000	TELEPHONE/COMM	-	-	3,030	2,300
101-721.00-870.000	MILEAGE	-	-	100	300
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	-	-	1,900	2,000
101-721.00-930.060	NBRHOOD STABILIZATION	-	-	-	20,780
101-721.00-931.000	VEHICLE REPAIR/MAINT	-	-	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	-	-	4,400	4,400
101-721.00-956.000	MISCELLANEOUS	-	-	1,500	1,500
101-721.00-958.000	CODE ENFORCEMENT	-	-	8,900	9,000
101-721.00-959.000	SOIL EROSION & SED CNTRL	-	-	-	500
101-721.00-960.000	EDUCATION & TRAINING	-	-	4,100	6,500
101-721.00-970.000	CAPITAL OUTLAY	-	-	3,000	9,500
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 595,760</b>	<b>\$ 604,150</b>



### Community Development Performance Indicators

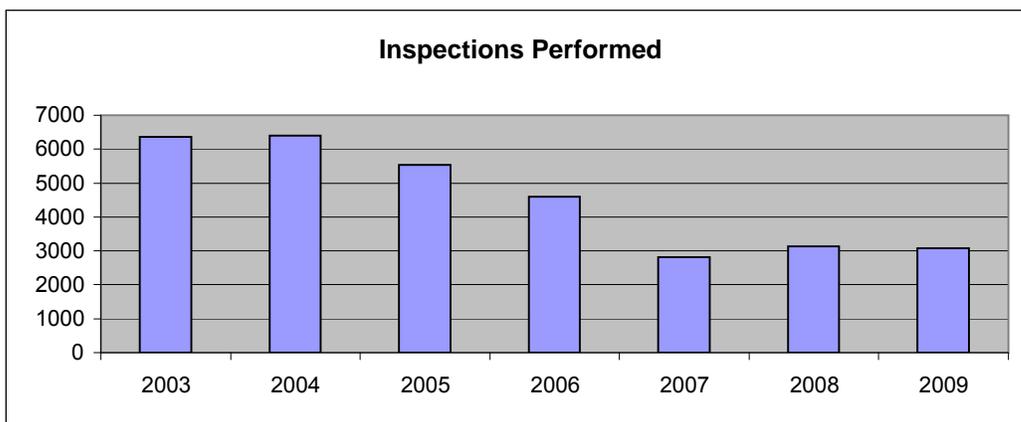
#### Permits Issued

	2003	2004	2005	2006	2007	2008	2009
Building	616	631	569	495	423	365	588
Electrical	559	515	428	331	279	207	175
Plumbing	433	425	341	291	166	135	146
Mechanical	679	565	492	409	289	279	232
Soil Erosion	0	0	0	0	0	67	78
<b>Total</b>	<b>2287</b>	<b>2136</b>	<b>1830</b>	<b>1526</b>	<b>1157</b>	<b>1053</b>	<b>1219</b>



#### Inspections Performed

	2003	2004	2005	2006	2007	2008	2009
Building	2186	2146	2092	1804	1082	1002	917
Electrical	1726	1485	971	756	493	497	313
Plumbing	1174	1316	1196	946	533	383	284
Mechanical	1277	1449	1280	1098	711	627	506
Soil Erosion	0	0	0	0	0	628	1057
<b>Total</b>	<b>6363</b>	<b>6396</b>	<b>5539</b>	<b>4604</b>	<b>2819</b>	<b>3137</b>	<b>3077</b>





## DEPARTMENT – Parks and Recreation Administration (752)

### Purpose

Provides leadership for the public recreational opportunities provided to residents, coordinating efforts between the Delhi Township Park Commission, Delhi Township Board of Trustees, and the Holt Public School District. The Park Commission has seven elected officials under Public Act 1931, No. 271.

### Activities

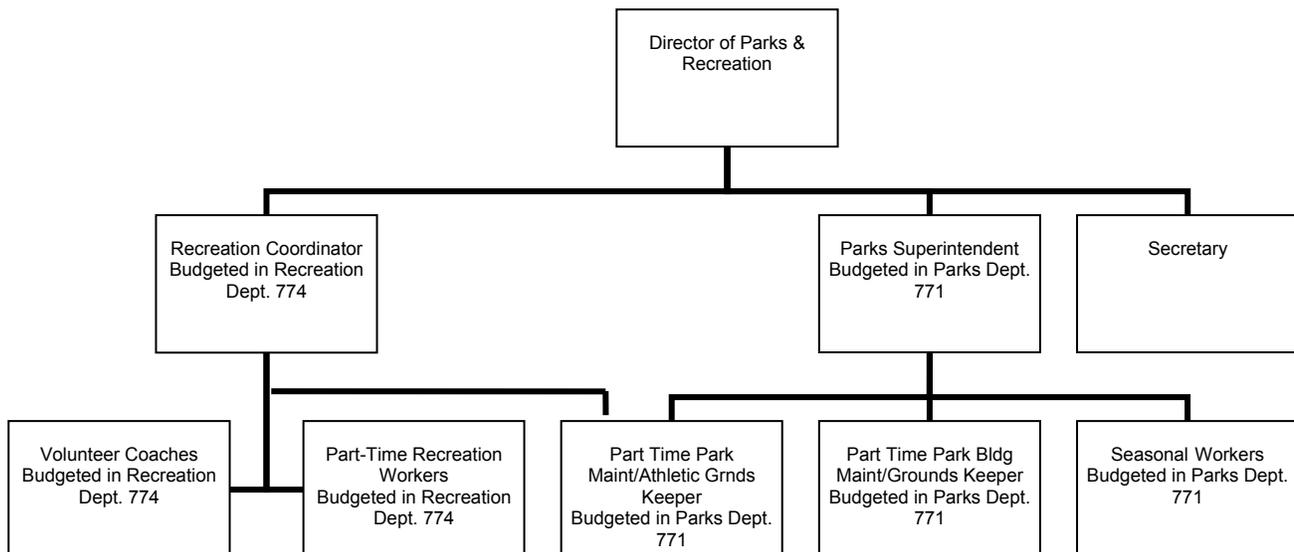
Expenditures in this activity include costs relating to the Parks & Recreation Director and secretary, plus other administrative costs such as master plan research, memberships, education, insurance, office supplies, and postage.

### Year 2011 Goals

1. Continue to program the Sam Corey Senior Center through volunteer programmers and building supervisors.
2. Continue development of the Recreation Master Plan and pursue grants through the DNR.
3. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.

### Resources Needed

The attached year 2011 budget requests expenditures of \$207,780. The budget reflects two full-time positions. This budget will allow us to continue providing quality parks, recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of cooperation between the Township and Holt Public Schools.





PARKS ADMINISTRATION		2009	2010	2010	2011
GL Number	Description	Actual	Budget	Projected	Budget
101-752.00-703.000	SALARIES	\$ -	\$ -	\$ 106,550	\$ 106,140
101-752.00-703.005	PART TIME HELP	-	-	500	500
101-752.00-704.001	PARK COMMISSION	-	-	5,460	5,460
101-752.00-714.000	RETIREE'S BENEFITS	-	-	24,280	24,280
101-752.00-715.000	SS/MEDICARE	-	-	8,610	8,580
101-752.00-716.000	HEALTH INSURANCE	-	-	11,320	9,860
101-752.00-716.010	DENTAL INSURANCE	-	-	1,030	1,080
101-752.00-717.000	LIFE INSURANCE	-	-	580	580
101-752.00-718.000	PENSION CONTRIBUTION	-	-	10,660	10,620
101-752.00-719.000	DISABILITY INSURANCE	-	-	810	810
101-752.00-720.000	UNEMPLOYMENT	-	-	3,960	-
101-752.00-724.000	WORKERS COMP	-	-	1,830	1,860
101-752.00-726.000	OFFICE SUPPLIES	-	-	2,000	2,000
101-752.00-802.000	MEMBERSHIPS,DUES,SUBS	-	-	5,000	-
101-752.00-803.000	POSTAGE	-	-	1,500	1,500
101-752.00-807.000	AUDIT FEES	-	-	1,130	1,130
101-752.00-818.000	CONTRACTUAL SERVICES	-	-	-	7,500
101-752.00-853.000	TELEPHONE/COMM	-	-	7,550	7,550
101-752.00-910.000	INSURANCE & BONDS	-	-	9,780	9,780
101-752.00-956.000	MISCELLANEOUS	-	-	1,020	1,000
101-752.00-960.000	EDUCATION & TRAINING	-	-	6,000	6,000
101-752.00-967.000	MASTER PLAN RESEARCH	-	-	7,380	1,000
101-752.00-967.020	TWP PROP-DRAIN/TAXES/SAD	-	-	550	550
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,500</b>	<b>\$ 207,780</b>

Staffing Levels			
	2009	2010	2011
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00
Park Bldg Maint/Grnds Keeper	0.90	0.90	0.90
Park Maint/Athletic Grnds Keeper	0.90	0.90	0.90
Seasonal Workers	3.10	3.70	3.70
Lifeguards	1.50	0.00	0.00
<b>Total</b>	<b>10.40</b>	<b>9.50</b>	<b>9.50</b>



## DEPARTMENT - Parks (771)

### Purpose

To maintain the Township park properties for enjoyment and recreational opportunities, with the assurance of equitable access to residents

### Activities

To perform the care and management of the townships ***nine parks totaling 120 acres*** including the following:

- Valhalla Park (62.74 acres) – Beachfront Area, Pavilions, Playground, Nature Trails, Athletic Fields
- Kiwanis Park (14.77 acres) – Tennis Courts, Pavilion, Playground, Athletic Fields
- Sam Corey Senior Center – Activity Building
- Deadman’s Hill Park (13.34 acres) – Natural Sledding Hill, Pavilion, Small Playground
- Jaycee Park (2.66 acres) – Neighborhood park with playground
- Centennial Farms Park (10.40 acres) – Neighborhood park with playground
- Veterans Memorial Gardens (11.26 acres) – Pedestrian Walkway, Gardens, Memorial, Restrooms, Amphitheater
- Sycamore Park – (.5 acres) - Green Space with Pedestrian Walkway.
- Skate & Bike Park – (.5 acres)

### Year 2011 Goals

1. Continue to maintain the high quality of the parks appearances,
2. Pending grant results, replace the restrooms at Valhalla Park.

### Resources Needed

The attached year 2011 budget requests expenditures of \$381,680. The budget reflects one full-time position, two part-time positions, approximately 12 seasonal employees, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow us to maintain the parks grounds and facilities that add to the quality of life in Delhi Township.

### Resources Generated

\$10,000 of income is expected from the school district mowing reimbursement and \$3000 is expected from the Jr. Rams Sports programs support.



**PARKS DEPARTMENT**

GL Number	Description	2009 Actual	2010		2011 Budget
			Amended Budget	2010 Projected	
101-771.00-703.000	SALARIES	\$ -	\$ -	\$ 44,490	\$ 46,330
101-771.00-703.005	PART TIME HELP	-	-	70,000	71,800
101-771.00-703.010	OVERTIME	-	-	2,400	2,400
101-771.00-703.051	SEASONAL LABOR	-	-	72,760	72,760
101-771.00-715.000	SS/MEDICARE	-	-	14,500	14,800
101-771.00-716.000	HEALTH INSURANCE	-	-	13,020	12,550
101-771.00-716.010	DENTAL INSURANCE	-	-	1,600	1,680
101-771.00-717.000	LIFE INSURANCE	-	-	240	260
101-771.00-718.000	PENSION CONTRIBUTION	-	-	4,450	4,640
101-771.00-719.000	DISABILITY INSURANCE	-	-	340	360
101-771.00-724.000	WORKERS COMP	-	-	4,640	4,800
101-771.00-725.000	CLOTHING/CLEANING ALLOW	-	-	2,500	2,500
101-771.00-730.000	GASOLINE	-	-	10,000	10,000
101-771.00-748.000	TOOLS	-	-	2,000	2,000
101-771.00-775.001	EQUIPMENT & SUPPLIES	-	-	8,000	8,000
101-771.00-775.003	SAFETY EQUIP/SUPPLIES	-	-	500	500
101-771.00-818.000	CONTRACTUAL SERVICES	-	-	28,300	28,300
101-771.00-921.030	UTILITIES - WATER	-	-	5,000	5,000
101-771.00-921.035	UTILITIES - SEWER	-	-	2,000	2,000
101-771.00-921.040	UTILITIES - ELECTRIC	-	-	30,000	30,000
101-771.00-921.045	UTILITIES - GAS	-	-	3,500	3,500
101-771.00-930.000	BLDD MAINT & REPAIRS	-	-	7,000	7,000
101-771.00-930.010	GROUNDS MAINT & REPAIR	-	-	15,000	15,000
101-771.00-930.020	EQUIPMENT MAIN & REPAIR	-	-	7,000	7,000
101-771.00-931.000	VEHICLE REPAIR/MAINT	-	-	5,000	5,000
101-771.00-956.000	MISCELLANEOUS	-	-	1,000	1,000
101-771.00-967.020	TWP PROP-DRAIN/TAXES/SAD	-	-	3,000	3,000
101-771.00-970.000	CAPITAL OUTLAY	-	-	-	19,500
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 358,240</b>	<b>\$ 381,680</b>



## **DEPARTMENT - Recreation (774)**

### **Purpose**

To provide public recreational opportunities, with the assurance of equitable access to residents in a cooperative effort between the Delhi Township Park Commission, Delhi Township Board of Trustees, and the Holt Public School District. The Park Commission has seven elected officials under Public Act 1931, No. 271.

### **Activities**

To provide a comprehensive recreation program to the residents of Delhi Township and the Holt Public School District consisting of the following programs.

- Adult Softball, Volleyball and Tennis.
- Youth T-Ball, Softball and Baseball, Soccer, Flag Football, Basketball, Floor Hockey, Volleyball, Tennis, Hershey Track & Field Meet, NFL Punt-Pass & Kick Competition, Major League Baseball Diamond Skills Competition.
- Organization of weekly Senior Citizens luncheons, enrichment and entertainment programs, and a variety of day trips.

Community outreach programs including assistance to the Kiwanis Club, Lions Club, Holt Hometown Committee, and the Junior Rams Sport Clubs with their community events and programs.

### **Year 2011 Goals**

1. Continue to program the Sam Corey Senior Center through volunteer programmers and building supervisors.
2. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$190,520. The budget reflects one full-time position and approximately 60 class instructors and officials. This budget will allow us to provide quality recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of cooperation between the Township and Holt Public Schools.

### **Resources Generated**

\$130,130 of income is expected from user fees.



<b>RECREATION</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-774.00-703.000	SALARIES	\$ -	\$ -	\$ 51,000	\$ 50,790
101-774.00-703.030	INDOOR SUPERVISION	-	-	1,830	1,830
101-774.00-704.020	OFFICIALS	-	-	30,670	30,670
101-774.00-715.000	SS/MEDICARE	-	-	7,130	7,120
101-774.00-716.000	HEALTH INSURANCE	-	-	11,390	10,800
101-774.00-716.010	DENTAL INSURANCE	-	-	980	1,010
101-774.00-717.000	LIFE INSURANCE	-	-	280	280
101-774.00-718.000	PENSION CONTRIBUTION	-	-	5,100	5,080
101-774.00-719.000	DISABILITY INSURANCE	-	-	390	390
101-774.00-724.000	WORKERS COMP	-	-	2,280	2,360
101-774.00-739.000	T-SHIRTS & UNIFORMS	-	-	15,000	15,000
101-774.00-739.001	AWARDS & TROPHIES	-	-	2,500	2,500
101-774.00-775.001	EQUIPMENT & SUPPLIES	-	-	15,500	15,500
101-774.00-802.001	ASA MEN'S FEES-SOFTBALL	-	-	1,200	1,200
101-774.00-806.000	SPECIAL CLASS INSTRUCTOR	-	-	9,690	9,690
101-774.00-809.000	SENIOR CITIZEN TRIPS	-	-	25,000	25,000
101-774.00-812.000	RECREATION ENTRY FEES	-	-	1,300	1,300
101-774.00-853.000	TELEPHONE/COMM	-	-	150	200
101-774.00-910.001	ASA FIELD INSURANCE	-	-	300	300
101-774.00-956.000	MISCELLANEOUS	-	-	7,000	7,000
101-774.00-956.040	HOLIDAY PROJECTS	-	-	2,500	2,500
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,190</b>	<b>\$ 190,520</b>



### Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2006	2007	2008	2009	2010
	Number of Teams				
Adult Softball Summer League	24	24	20	18	23
Adult Softball Fall League	24	24	22	24	24
Youth Basketball	53	53	49	52	*
Youth Floor Hockey	26	24	20	22	*
Youth Competitive Softball & Baseball	44	44	27	34	27
Youth Recreational Softball & Baseball	68	69	74	55	60
Youth Soccer	27	23	24	26	17
Youth Flag Football	19	24	25	26	22
Youth Volleyball	11	15	13	14	12

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	336	332	284	262
Adult Softball Fall League	288	248	264	281	360
Youth Basketball	482	482	450	463	*
Youth Floor Hockey	252	238	212	222	*
Youth Competitive Softball & Baseball	494	515	351	100	324
Youth Recreational Softball & Baseball	977	852	893	954	635
Youth Soccer	282	253	258	268	206
Youth Flag Football	191	230	232	224	179
Youth Volleyball	127	155	138	148	*
Youth Kickball					40

Lessons-Special Events-Camps-Trips	Number of Players				
	Tennis Lessons - Youth & Adults	196	170	199	192
Hershey Track & Field	500	850	725	780	650
Punt, Pass & Kick	82	140	114	100	*
Pitch, Hit & Run	87	90	93	15	24
Summer Baseball Camp	43	42	18	34	0
Summer Softball Camp	0	23	18	27	19
Summer Basketball Camp	0	76	0	0	0
Senior Citizens Day Trips	8 trips	10trips	9 trips	8 trips	10trips
Pickleball Clinics - 2					20

Park Activities					
Number of Parks Maintained	8	9	9	9	9
Number of Acres of Parks Maintained	119.5	120	120	120	120
Number of Acres of School Property Maintained	53	53	53	53	53
Number of Pavilion Reservations	103	111	98	100	125

School district reimburses township for cost of maintenance for property used for recreation programs. Additional support given to Jr. Rams Sport Groups, Civic Clubs, and Township Festival.

\*Registration pending.



**DEPARTMENT - Other Functions (850)**

**PURPOSE OR OBJECTIVE OF THIS DEPARTMENT:** To account for General Fund administrative activities that are not recorded elsewhere.

**ACTIVITIES OF THIS DEPARTMENT:** Expenditures in this activity include retiree benefits; unemployment benefits; contract services; insurance and bonds; legal fees; office supplies; office equipment maintenance and repairs (not including computer equipment); group education and training; certain capital expenditures; and the General Fund's contributions to the Fire Fund and the Police Fund which are new in 2011. Prior to 2010, transfers to the Parks and Recreation Fund and the Community Development Fund were recorded here. Those funds are now departments within the General Fund.

**RESOURCES NEEDED:** The attached year 2011 budget requests expenditures of \$1,628,280 an increase of \$1,302,490 from the 2010 projected expenditures of \$325,790.



<b>OTHER FUNCTIONS</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-850.00-714.000	RETIREE'S BENEFITS	\$ 162,777	\$ 169,550	\$ 123,400	\$ 123,400
101-850.00-720.000	UNEMPLOYMENT-REIMB	17,759	10,000	1,000	1,000
101-850.00-726.000	OFFICE SUPPLIES	-	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	11,444	15,000	15,000	15,000
101-850.00-803.000	POSTAGE	-	-	-	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	8,787	11,500	13,000	3,400
101-850.00-902.001	NEWSLETTER	4,284	5,000	5,000	6,600
101-850.00-910.000	INSURANCE & BONDS	105,043	110,300	105,590	110,870
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	5,974	9,000	9,000	9,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	945	1,710	2,300	2,300
101-850.00-956.000	MISCELLANEOUS	3,696	31,000	39,000	39,000
101-850.00-960.005	GROUP EDUCATION/TRAINING	2,529	3,000	3,000	3,000
101-850.00-967.020	TWP PROP-DRAIN/TAXES/SAD	297	1,500	1,500	1,500
101-850.00-999.020	CONTRIB TO PARKS FUND	692,348	650,210	-	-
101-850.00-999.206	TRANS OUT-FIRE	-	-	-	306,810
101-850.00-999.207	TRANS OUT-POLICE	-	-	-	988,400
101-850.00-999.542	TRANS OUT TO COMM DEV	121,783	156,110	-	-
<b>Total Expenditures</b>		<b>\$ 1,137,666</b>	<b>\$ 1,181,880</b>	<b>\$ 325,790</b>	<b>\$ 1,628,280</b>



**DEPARTMENT – Debt Service (905)**

**Purpose**

In 2005 the Township entered into an installment purchase agreement with Dart Bank to purchase property adjacent to Valhalla Park. The loan will be paid off in 2019. This activity records the principal and interest payment due in 2011. This activity was previously recorded in the Parks and Recreation Fund.

**Resources Needed**

The attached year 2011 budget requests expenditures of \$43,230.



<b>DEBT SERVICE</b>		<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
<b>GL Number</b>	<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-905.00-991.200	PRINCIPAL-VALHALLA PARK 2	\$ -	\$ -	\$ 33,340	\$ 33,340
101-905.00-995.200	INTEREST-VALHALLA PARK 2	-	-	11,100	9,890
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,440</b>	<b>\$ 43,230</b>





## FIRE FUND (206)

### Purpose or Objective of this Department

The mission of the Delhi Township Fire Department is to provide for the safety of the citizens of Delhi Charter Township by reducing the impact of community emergencies through education, prevention and service.

### Activities of this Department

The Delhi Township Fire Department:

- Provides quick response and action to reduce or eliminate real or perceived emergencies.
- Provides EMS, fire safety and fire prevention and other safety education to the community.
- Provides superior and proactive training to the members of the fire department to develop and retain a staff of 25 part-time and 14 full time staff.
- Provides, through contract, fire protection to the Alaedon Township community.
- Provides community outreach via other community activities.

### Year 2011 Goals

1. Continue to deliver quality services to the community via a blend of 25 part-time, and 14 full time personnel.
2. Evaluate ambulance fees to verify that fees are fair to the customer, when compared with surrounding agencies.
3. Continue to research methods to increase recruitment and retention of paid, on-call staffing.
4. Continue to cooperate with regional public safety agencies in an effort to improve service and reduce costs, including joint training through the Capital Region Training Consortium and mutual aid.
5. Continue to pursue financial resources through grant opportunities, while at the same time being fiscally responsible to the Delhi Township community.
6. Continue to increase fire department efficiency through the use of Delhi Township GIS information

### Resources Needed

The attached 2011 budget requests expenditures of \$1,609,390, an increase of \$99,970 from 2010 the projected General Fund expenditures. This budget reflects personnel costs of a full time chief, assistant chief/fire marshal, secretary, and 12 full time firefighter/paramedics. Part time personnel costs include ambulance billing clerk and 1 part-time firefighter each weekend. There are up to 30 paid, on-call firefighters to supplement the fire suppression forces and to assist shift personnel on weekends. Fire inspection is now done through contractual services with the Community Development Department. This budget reflects no capital outlay expenditures for 2011.

### Resources Generated

Voters passed a millage which will generate \$1,130,000 in tax revenue for 2011. An additional \$172,580 will be generated donations (\$600), interest (\$1,000) and reimbursement from the FETA fund for training (\$170,980). A transfer of \$306,810 will be needed from the General Fund.



FIRE FUND SUMMARY (206)

	2009 Actual	2010 Budget	2010 Projected	2011 Requested
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,130,000
Licenses and Permits				-
Charges for Services				-
Interest	-	-	-	1,000
Other	-	-	-	171,580
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,302,580</u>
<b>Expenditures</b>				
Public Safety	-	-	-	1,609,390
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,609,390</u>
<b>Other Financing Sources</b>				
Sale of Fixed Assets	-	-	-	-
Transfer in from General Fund	-	-	-	306,810
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,810</u>
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**FIRE REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
206-000.00-403.000	CUR REAL & PERS PROP TAX	\$ -	\$ -	\$ -	\$ 1,101,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	-	-	-	29,000
206-000.00-664.000	INTEREST	-	-	-	1,000
206-000.00-675.030	DONATIONS FOR FIRE DEPT	-	-	-	600
206-000.00-686.000	TRAINING REIMB FROM FETA FUND	-	-	-	170,980
206-000.00-699.150	TRANSFER IN FROM GENERAL FUND	-	-	-	306,810
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,609,390</b>



## FIRE FUND REVENUES

<b>Property tax</b>	<b>403.000</b>
Property tax is calculated by multiplying the Township's taxable value by a special millage of 1.5. The calculated amount of \$1,106,119 has been reduced by \$5000 as an estimate of delinquent taxes and possible tax adjustments, resulting in a budgeted amount of \$1,101,000.	
<b>Industrial Facilities Tax</b>	<b>404.000</b>
There are 31 parcels that qualify for the Industrial Facilities Tax (a 50% reduction in taxes of 0.75 mills instead of 1.5 mills). The taxable value for those properties is 35,569,425. 2011 revenue is budgeted at \$29,000.	
<b>Interest</b>	<b>664.000</b>
This account includes interest paid on all Fire Fund bank deposit and investment accounts. It is difficult to determine future interest rates. The Township has taken a conservative approach and budgeted \$1,000 for 2011 revenue.	
<b>Reimbursement from FETA</b>	<b>699.045</b>
Various employees in the Fire Department undergo training throughout the year. The costs associated with these employees are allowable charges in the Fire Equipment and Training Fund but initially charged to the Fire Fund as salary and benefits. To calculate the allowable charges, the number of training hours is multiplied by the loaded rate for the various fire department employees that participate in training.	

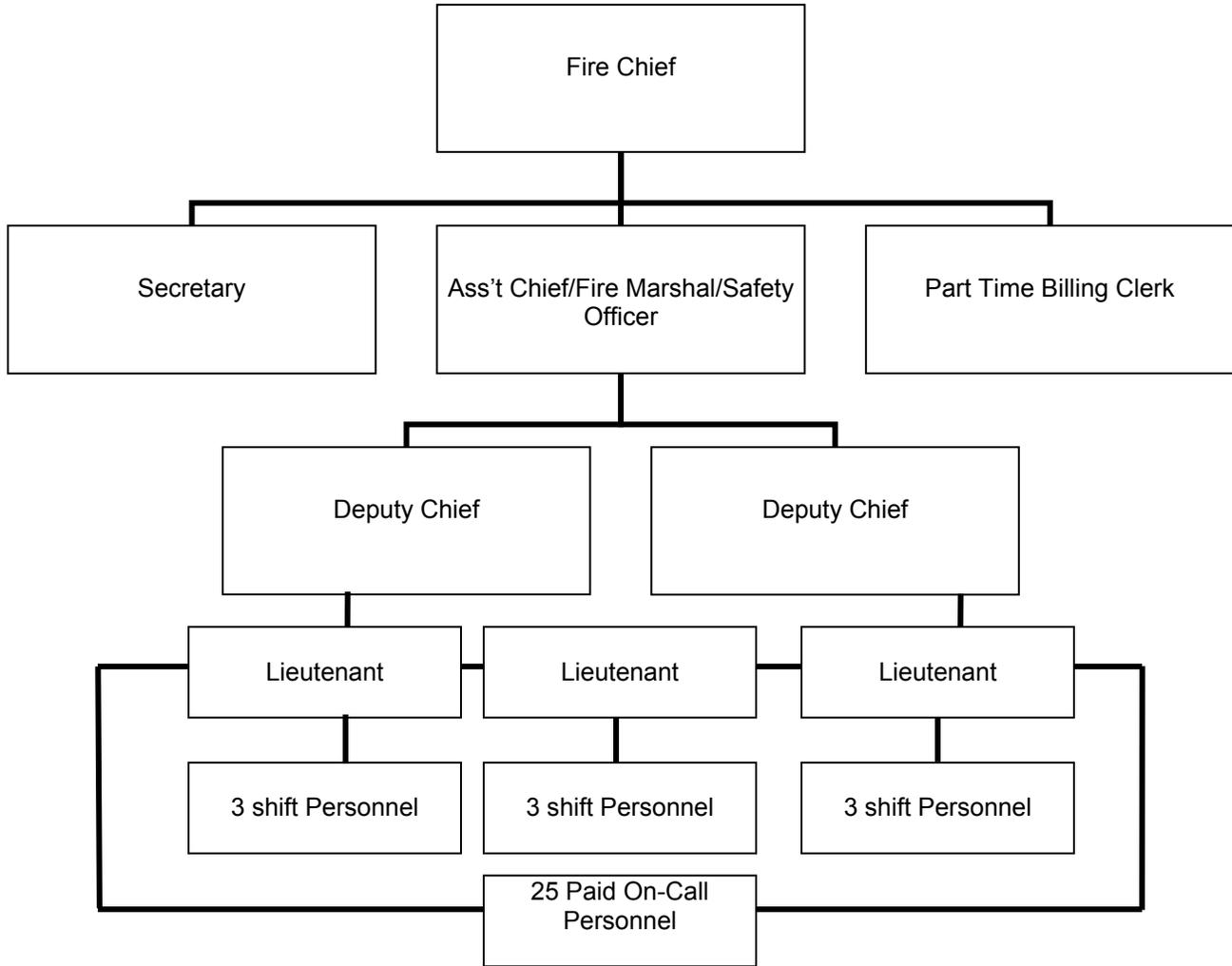


**FIRE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
206-336.00-703.000	SALARIES	\$ -	\$ -	\$ -	\$ 759,220
206-336.00-703.005	PART TIME HELP	-	-	-	55,560
206-336.00-703.007	LONGEVITY	-	-	-	1,350
206-336.00-703.010	OVERTIME	-	-	-	155,580
206-336.00-703.011	HOLIDAY PAY	-	-	-	21,600
206-336.00-705.000	BD OF APPEALS-PER DIEM	-	-	-	500
206-336.00-709.000	VOL FIREMENS SALARIES	-	-	-	129,570
206-336.00-715.000	SS/MEDICARE	-	-	-	87,020
206-336.00-716.000	HEALTH INSURANCE	-	-	-	132,240
206-336.00-716.010	DENTAL INSURANCE	-	-	-	17,290
206-336.00-717.000	LIFE INSURANCE	-	-	-	4,150
206-336.00-718.000	PENSION CONTRIBUTION	-	-	-	75,930
206-336.00-719.000	DISABILITY INSURANCE	-	-	-	5,770
206-336.00-724.000	WORKERS COMP	-	-	-	36,870
206-336.00-725.000	CLOTHING/CLEANING ALLOW	-	-	-	5,700
206-336.00-726.000	OFFICE SUPPLIES	-	-	-	2,700
206-336.00-730.000	GASOLINE	-	-	-	14,300
206-336.00-734.000	UNIFORMS	-	-	-	6,000
206-336.00-760.000	MEDICAL SUPPLIES	-	-	-	22,500
206-336.00-801.000	LEGAL FEES	-	-	-	1,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	-	-	-	3,500
206-336.00-804.000	PHYSICALS	-	-	-	10,500
206-336.00-818.000	CONTRACTUAL SERVICES	-	-	-	27,500
206-336.00-853.000	TELEPHONE/COMM	-	-	-	4,000
206-336.00-910.000	INSURANCE & BONDS	-	-	-	2,420
206-336.00-921.030	UTILITIES - WATER	-	-	-	290
206-336.00-921.035	UTILITIES - SEWER	-	-	-	320
206-336.00-921.040	UTILITIES - ELECTRIC	-	-	-	900
206-336.00-921.045	UTILITIES - GAS	-	-	-	3,110
206-336.00-930.000	BLDG MAINT & REPAIRS	-	-	-	3,500
206-336.00-956.000	MISCELLANEOUS	-	-	-	7,000
206-336.00-960.000	EDUCATION & TRAINING	-	-	-	6,500
206-336.00-960.001	FIRE PREVENTION	-	-	-	5,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,609,390</b>



**FIRE FUND**



Staffing Levels			
	2009	2010	2011
Fire Chief	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Asst. Chief/Marshal/Safety Officer	1.00	1.00	1.00
Billing Clerk	0.80	0.80	0.80
Two Deputy Chiefs	0.36	0.36	0.36
Deputy Chief/Training Officer	0.50	0	0
Lieutenant/Shift Supervisor	3.00	3.00	3.00
Fire Inspector	0.35	0	0
Shift Personnel	9.00	9.00	9.00
On-Call Personnel-FTE's	3.20	3.60	3.60
<b>Total</b>	<b>20.11</b>	<b>19.76</b>	<b>19.76</b>



**Fire Department  
Performance Indicators  
336 – Fire Department General Fund**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Projected 2010</u>
<b>1. Personnel</b>							
A. Paid, on-call Personnel on 12/31	36	37	33	25	33	26	30
B. Shift Supervisors	3	3	3	3	3	3	3
C. Full time fire personnel	14	14	14	14	14	14	14
D. Part time inspection personnel - (manhours)	640	640	640	640	575	218*	500*
<b>2. Inspections</b>							
A. Commercial Inspections Completed	858	907	1138	836	1004	378	1000*
<b>3.. Number of Incidents</b>							
A. Structure Fires	29	25	33	48	39	35	41
C. Vehicle Fires	27	20	13	20	21	25	15
D. Auto Accidents	83	107	87	100	100	80	86
E. False Alarms	88	116	108	99	133	120	104
F. Total Ambulance / EMS Calls	1415	1611	1632	1644	1775	1750	1790
F. Total Incidents	403	452	433	478	512	480	392
H. Total Call Volume	1818	2063	2065	2122	2287	2230	2182
<b>4. Burning Permits</b>							
A. Delhi Township Permits	419	346	415	288	269	281	250
B. Recreational Permits in effect	744	804	906	956	1019	1025	1000
C. Total Active Permits	1964	1901	2171	2069	1288	1306	1300
<b>5. Service Delivery</b>							
A. Average # of Delhi personnel on scene of structure fires	13	14	13	17	12	11	13
B. Mutual Aid Received	44	61	38	66	72	55	75
C. Mutual Aid Granted	86	137	141	141	137	83	150
<b>6. Call Frequency</b>							
A. Overlapping Calls during the year	367	470	427	481	521	473	500
B. Percentage of calls that overlapped	20%	23%	20.6%	23.7%	22.7%	21.7%	22%
C. Days with 10 calls or more	10	170	22	30	31	31	30
<b>7. Financial Returns - Fire and EMS</b>							
A. Billable Collection Rate Percentage - EMS	n/a	n/a	68.6%	54.4%	61.2%	60%	65%
B. Billable Collection Rate Percentage - Fire	n/a	n/a	34.2%	77.5%	64.2%	67.7%	65%

\* Contracted



## **POLICE FUND (207)**

### **PURPOSE OR OBJECTIVE OF THIS DEPARTMENT:**

To provide for the safety and welfare of the residents of Delhi Township through a contract with the Ingham County Sheriff's Office.

### **ACTIVITIES OF THE DEPARTMENT:**

Community policing for businesses, schools and residential neighborhoods, road patrol officers for protection and investigation, including traffic accidents and detectives for investigative purposes.

### **YEAR 2011 GOALS:**

1. Continue expanding community policing into new neighborhoods and businesses.
2. Increase interest in the Neighborhood Watch Program in partnership with Community Development and the Fire Department.
3. Increased presence of K9 unit in the schools, along with presentations and drug detection projects.
4. Continue community policing philosophy along with aggressive patrol tactics.
5. Continue to provide information to, and assist, the Tri-County Metro Narcotics Squad to investigate drug crimes.
6. Continue to identify specific crime trends and problem areas, focusing on targeted enforcement to reduce problems.
7. Identify and respond to traffic problem areas, reducing violations and accidents.
8. Continued annual in-service training and topic specific training to provide a highly trained and well rounded police officer.

### **RESOURCES GENERATED**

Voters passed a millage which will generate \$1,130,000 in tax revenue for 2011. An additional \$55,000 will be generated from motor vehicle ordinance fines and \$1,000 from interest.

### **RESOURCES NEEDED**

The attached 2011 budget requests expenditures of \$2,174,400 a decrease of \$18,700 from 2011 projected actual expenditures in the General Fund. This budget reflects a staffing level of 18 full-time deputies with a minimum staffing of 2 officers on duty at all times, and 1 full-time and 1 part-time clerical support staff. Included in the 18 deputies are 1 lieutenant, 2 sergeants, 2 detectives, 1 community business officer and 1 metro officer. Since revenues are insufficient to cover costs, a transfer of \$988,400 from the General Fund is necessary.



**POLICE FUND SUMMARY (207)**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Requested</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,130,000
Interest	-	-	-	1,000
Other	-	-	-	55,000
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,186,000</b>
<b>Expenditures</b>				
Public Safety	-	-	-	2,174,400
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,174,400</b>
<b>Other Financing Sources</b>				
Transfer-in from General Fund	-	-	-	988,400
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>988,400</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**POLICE FUND REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
207-000.00-403.000	CUR REAL & PERS PROP TAX	\$ -	\$ -	\$ -	1,101,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	-	-	-	29,000
207-000.00-664.000	INTEREST	-	-	-	1,000
207-000.00-655.000	MOTOR VEHICLE ORDINANCE	-	-	-	55,000
207-000.00-699.150	TRANS IN FROM GENL FUND	-	-	-	988,400
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,174,400</b>

**POLICE EXPENDIURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
207-301.00-801.000	LEGAL FEES	\$ -	\$ -	\$ -	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	-	-	-	2,144,400
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,174,400</b>



POLICE DEPARTMENT INDICATORS	2007	2008	2009
Total Complaints	6839	6880	6917
Written Complaints	4729	4621	4667
Blotter (Service) Complaints	2110	2259	2250
Total Arrests	944	1,055	1,556
Felony Arrests	113	148	177
O.W.I. Arrests	77	116	159
Misdemeanor Arrests	626	684	1,106
Civil Arrests	128	107	114
Total Number of Accident Reports	969	842	669
Property Damage Accidents	634	583	472
Personal Injury Accidents	116	109	91
Hit & Run Accidents	41	24	11
Fatal Accidents	3	1	0
Car/Deer Accidents	175	125	95
Vehicle Stops	7,849	8,041	8,754
Total Number of Citations Issued	3,381	2,334	2,309
Appearance Citations	381	345	481
Moving Violations	1,600	969	909
Non-Moving Violations	1091	845	885
Seat Belt Violations	301	165	176
Child Restraint Violations	15	10	22
Number of Registered Neighborhood Watch Groups	17	22	26
Number of Watch Meetings Attended	42	68	62
School Contacts	108 est.	132	211
Business Contacts			
Number of Business Contacts	1,153	495	456
Number of Presentations to Businesses	7	31	21
Number of Warrant Requests for Business Comp.	28	37	65
Number of Warrants Issued for Business Comp.	24	34	52
Property Checks	2,877	3,552	4,528
Number of Miles Driven	153,791	150,075	146,832
Average Response Time in Minutes	9:00	9:00	9:30
Number of Hours in Training	3,199	2,903	1,612



**PARKS AND RECREATION FUND SUMMARY (208)**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Intergovernmental	\$ 21,788	\$ 15,350	\$ -	\$ -
Charges for Services	133,835	129,780	-	-
Other	18,426	13,000	-	-
<b>Total Revenues</b>	<b>174,049</b>	<b>158,130</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Recreation and Cultural				
Administration	213,868	220,770	-	-
Parks	364,074	350,860	-	-
Recreation	190,009	192,270	-	-
Debt Service - Valhalla Park	45,548	44,440	-	-
Capital Outlay	50,174	-	-	-
<b>Total Expenditures</b>	<b>863,673</b>	<b>808,340</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Sale of Fixed Assets	-	-		
Transfers in	692,348	650,210	-	-
<b>Total Other Financing Sources</b>	<b>692,348</b>	<b>650,210</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfers out	-	-	13,295	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>13,295</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>2,724</b>	<b>-</b>	<b>(13,295)</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>10,571</b>	<b>13,295</b>	<b>13,295</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 13,295</b>	<b>\$ 13,295</b>	<b>\$ -</b>	<b>\$ -</b>

This fund was closed and reclassified as a department in the General Fund in 2010.

**PARKS FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
208-000.00-570.000	STATE GRANTS	\$ 4,396	\$ -	\$ -	\$ -
208-000.00-651.010	RECREATION FEES	87,392	100,780	-	-
208-000.00-651.020	PARKS FACILITY FEES	3,555	4,000	-	-
208-000.00-651.060	SENIOR CITIZEN EVENT REV	35,388	25,000	-	-
208-000.00-669.020	COMM TOWER LEASE FEE	7,500	-	-	-
208-000.00-675.010	DONATIONS	3,932	-	-	-
208-000.00-676.030	SR CITIZEN ELEC & BLDG REV	126	-	-	-
208-000.00-687.000	REFUNDS/REBATE/REIMB	14,118	13,000	-	-
208-000.00-694.000	MISCELLANEOUS REVENUE	250	-	-	-
208-000.00-699.050	CONTRIBUTION FROM GF	692,348	650,210	-	-
208-000.00-699.110	TRANSFER IN - DELHI DDA	17,392	15,350	-	-
<b>Total</b>		<b>\$ 866,397</b>	<b>\$ 808,340</b>	<b>\$ -</b>	<b>\$ -</b>



**PARKS ADMINISTRATION**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
208-752.00-703.000	SALARIES	\$ 106,534	\$ 106,550	\$ -	\$ -
208-752.00-703.005	PART TIME HELP	546	500	-	-
208-752.00-704.001	PARK COMMISSION	4,440	5,460	-	-
208-752.00-714.000	RETIREE'S BENEFITS	23,234	24,280	-	-
208-752.00-715.000	SS/MEDICARE	8,402	8,920	-	-
208-752.00-716.000	HEALTH INSURANCE	11,429	12,170	-	-
208-752.00-716.010	DENTAL INSURANCE	993	1,050	-	-
208-752.00-717.000	LIFE INSURANCE	584	580	-	-
208-752.00-718.000	PENSION CONTRIBUTION	10,654	10,660	-	-
208-752.00-719.000	DISABILITY INSURANCE	807	810	-	-
208-752.00-720.000	UNEMPLOYMENT	4,908	3,500	-	-
208-752.00-724.000	WORKERS COMP	1,288	1,830	-	-
208-752.00-726.000	OFFICE SUPPLIES	1,242	2,000	-	-
208-752.00-802.000	MEMBERSHIPS,DUES,SUBS	-	5,000	-	-
208-752.00-803.000	POSTAGE	1,431	1,500	-	-
208-752.00-807.000	AUDIT FEES	1,100	1,130	-	-
208-752.00-853.000	TELEPHONE/COMM	7,423	7,550	-	-
208-752.00-910.000	INSURANCE & BONDS	9,727	9,730	-	-
208-752.00-956.000	MISCELLANEOUS	8,736	1,000	-	-
208-752.00-960.000	EDUCATION & TRAINING	5,390	6,000	-	-
208-752.00-967.000	MASTER PLAN RESEARCH	5,000	10,000	-	-
208-752.00-967.020	TWP PROP-DRAIN/TAXES/SAD	-	550	-	-
<b>Total</b>		<b>\$ 213,868</b>	<b>\$ 220,770</b>	<b>\$ -</b>	<b>\$ -</b>



**PARKS DEPARTMENT**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
208-771.00-703.000	SALARIES	\$ 42,541	\$ 44,490	\$ -	\$ -
208-771.00-703.005	PART TIME HELP	60,749	70,420	-	-
208-771.00-703.010	OVERTIME	1,570	2,400	-	-
208-771.00-703.051	SEASONAL LABOR	69,921	72,030	-	-
208-771.00-703.052	LIFEGUARDS	27,878	-	-	-
208-771.00-715.000	SS/MEDICARE	15,324	14,490	-	-
208-771.00-716.000	HEALTH INSURANCE	13,569	14,170	-	-
208-771.00-716.010	DENTAL INSURANCE	1,416	1,630	-	-
208-771.00-717.000	LIFE INSURANCE	210	240	-	-
208-771.00-718.000	PENSION CONTRIBUTION	3,408	4,450	-	-
208-771.00-719.000	DISABILITY INSURANCE	241	340	-	-
208-771.00-724.000	WORKERS COMP	3,652	4,500	-	-
208-771.00-725.000	CLOTHING/CLEANING ALLOW	2,168	2,500	-	-
208-771.00-730.000	GASOLINE	8,823	12,650	-	-
208-771.00-748.000	TOOLS	1,508	2,000	-	-
208-771.00-775.001	EQUIPMENT & SUPPLIES	9,871	6,000	-	-
208-771.00-775.003	SAFETY EQUIP/SUPPLIES	461	500	-	-
208-771.00-818.000	CONTRACTUAL SERVICES	29,388	28,300	-	-
208-771.00-870.000	MILEAGE	26	-	-	-
208-771.00-921.030	UTILITIES - WATER	4,520	5,000	-	-
208-771.00-921.035	UTILITIES - SEWER	1,983	2,500	-	-
208-771.00-921.040	UTILITIES - ELECTRIC	25,501	22,500	-	-
208-771.00-921.045	UTILITIES - GAS	3,098	3,750	-	-
208-771.00-930.000	BLDG MAINT& REPAIRS	5,924	7,000	-	-
208-771.00-930.010	GROUNDS MAINT & REPAIRS	15,672	13,000	-	-
208-771.00-930.020	EQUIPMENT MAIN & REPAIR	7,486	7,000	-	-
208-771.00-931.000	VEHICLE REPAIR/MAINT	3,482	5,000	-	-
208-771.00-956.000	MISCELLANEOUS	817	1,000	-	-
208-771.00-967.020	TWP PROP-DRAIN/TAXES/SAD	2,867	3,000	-	-
208-771.00-970.000	CAPITAL OUTLAY	50,174	-	-	-
208771.00-999.125	TRANSFER OUT TO GF	-	-	13,295	-
<b>Total</b>		<b>\$ 414,248</b>	<b>\$ 350,860</b>	<b>\$ 13,295</b>	<b>\$ -</b>



**RECREATION**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
208-774.00-703.000	SALARIES	\$ 50,972	\$ 50,980	\$ -	\$ -
208-774.00-703.005	PART TIME HELP	-	3,000	-	-
208-774.00-703.030	INDOOR SUPERVISION	1,556	1,830	-	-
208-774.00-704.020	OFFICIALS	26,535	30,670	-	-
208-774.00-715.000	SS/MEDICARE	6,546	7,160	-	-
208-774.00-716.000	HEALTH INSURANCE	11,913	12,350	-	-
208-774.00-716.010	DENTAL INSURANCE	930	980	-	-
208-774.00-717.000	LIFE INSURANCE	279	280	-	-
208-774.00-718.000	PENSION CONTRIBUTION	5,097	5,100	-	-
208-774.00-719.000	DISABILITY INSURANCE	386	390	-	-
208-774.00-724.000	WORKERS COMP	1,504	2,240	-	-
208-774.00-739.000	T-SHIRTS & UNIFORMS	15,145	15,000	-	-
208-774.00-739.001	AWARDS & TROPHIES	1,337	2,500	-	-
208-774.00-775.001	EQUIPMENT & SUPPLIES	14,254	15,500	-	-
208-774.00-802.001	ASA MEN'S FEES-SOFTBALL	950	1,200	-	-
208-774.00-806.000	SPCL CLASS INSTRUCTORS	8,355	7,090	-	-
208-774.00-809.000	SENIOR CITIZEN TRIPS	35,677	25,000	-	-
208-774.00-812.000	RECREATION ENTRY FEES	1,120	1,300	-	-
208-774.00-910.001	ASA FIELD INSURANCE	200	200	-	-
208-774.00-956.000	MISCELLANEOUS	5,721	7,000	-	-
208-774.00-956.040	HOLIDAY PROJECTS	1,532	2,500	-	-
<b>Total</b>		<b>\$ 190,009</b>	<b>\$ 192,270</b>	<b>\$ -</b>	<b>\$ -</b>



**PARKS DEBT SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
208-905.00-991.200	PRINCIPAL-VALHALLA PARK 2	\$ 33,333	\$ 33,340	\$ -	\$ -
208-905.00-995.200	INTEREST-VALHALLA PARK 2	12,215	11,100	-	-
<b>Total</b>		<b>\$ 45,548</b>	<b>\$ 44,440</b>	<b>\$ -</b>	<b>\$ -</b>



## **FIRE EQUIPMENT, TRAINING, AND APPARATUS FUND (211)**

### **Purpose**

This fund is required to account for the revenues of a special millage levy to defray, in whole or part, the cost of acquiring equipment and apparatus and cover training expenses for the Fire Department. The last millage levy is December 2014, after which a millage renewal would have to be requested. This Fund is administered by the Delhi Township Fire Chief.

### **Activities of this Department**

In Delhi Township, the Fire Department will:

- Provide quick, immediate action to reduce or eliminate either real or perceived emergencies.
- Provide education, prevention and service to the community when requested.
- Keep up-to-date on the latest technology associated with providing service to the community.
- Provide on-going funding for fire equipment and training via a 6 year millage.
- Provide effective and efficient training to all fire department personnel

### **Year 2011 Goals**

1. Delivery of EMS and Fire services to the community via a blend of 14 full time and 25 paid, on-call personnel.
2. Maintain all equipment in a state of readiness and monitor its condition
3. Maintain fiscal responsibility and continue to pursue grant money to offset expenses in the fire department
4. Continue to examine methods by which to most effectively provide for apparatus replacement

### **Resources Needed**

The attached 2011 budget requests expenditures of \$321,090, a decrease of \$201,340 from the 2010 projected expenditures. This budget reflects capital outlay purchases of fire fighting equipment (\$40,000) to update and replace outdated existing equipment. Additionally, miscellaneous equipment and supplies (\$11,000) and a continued systematic replacement of turnout gear (\$3,200) brings the total proposed equipment expense to \$54,200. This 2011 budget also includes training expenses in the amount of \$25,500 and a reimbursement to the Fire Fund for a portion of wages and associated expenses related to training for the fire department personnel (\$170,980). This budget also includes line items for turnout gear cleaning/repair (\$5,000), equipment maintenance (\$13,000) and vehicle repair (\$29,850).

### **Resources Generated**

Tax revenue is anticipated to be \$377,030 from the fire equipment millage, and miscellaneous revenue in the amount of \$3,000 for total revenue of \$380,030.



FIRE EQUIPMENT, TRAINING, AND APPARATUS FUND SUMMARY

	2009 Actual	2010 Budget	2010 Projected	2011 Requested
<b>Revenues</b>				
Taxes	\$ 401,989	\$ 400,700	\$ 400,730	\$ 377,030
Intergovernmental	116,792	-	37,150	
Interest	8,996	10,000	3,000	3,000
Other	3,650	-	-	-
<b>Total Revenues</b>	<b>531,427</b>	<b>410,700</b>	<b>440,880</b>	<b>380,030</b>
<b>Expenditures</b>				
Public Safety	262,438	374,260	381,150	281,090
Capital Outlay	470,033	152,000	141,280	40,000
<b>Total Expenditures</b>	<b>732,471</b>	<b>526,260</b>	<b>522,430</b>	<b>321,090</b>
<b>Other Financing Sources</b>				
Sale of Fixed Assets	3,700	-	-	-
Transfers out	(11,362)	-	-	-
<b>Total Other Financing Sources</b>	<b>(7,662)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>(208,706)</b>	<b>(115,560)</b>	<b>(81,550)</b>	<b>58,940</b>
<b>Fund Balance, Beginning</b>	<b>472,722</b>	<b>264,016</b>	<b>264,016</b>	<b>182,466</b>
<b>Fund Balance, Ending</b>	<b>\$ 264,016</b>	<b>\$ 148,456</b>	<b>\$ 182,466</b>	<b>\$ 241,406</b>



**FIRE EQUIPMENT, TRAINING, & APPARATUS FUND**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
211-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 391,577	\$ 390,000	\$ 390,400	\$ 366,500
211-000.00-404.000	IFT/CFT & SERVICE FEES	9,277	9,700	9,700	9,900
211-000.00-445.000	DELQ TAX	1,031	1,000	600	600
211-000.00-445.005	DLQ INTEREST & PENALTY	104	-	30	30
211-000.00-505.000	FEDERAL GRANT	116,792	-	37,150	-
211-000.00-664.000	INTEREST	8,996	10,000	3,000	3,000
211-000.00-673.000	SALE OF FIXED ASSETS	3,700	-	-	-
211-000.00-694.000	MISCELLANEOUS REVENUE	3,650	-	-	-
<b>Total</b>		<b>\$ 535,127</b>	<b>\$ 410,700</b>	<b>\$ 440,880</b>	<b>\$ 380,030</b>



**FIRE EQUIPMENT, TRAINING & APPARATUS FUND**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
211-339.00-725.000	CLOTHING/CLEANING ALLOW	\$ -	\$ 6,360	\$ 2,700	\$ -
211-339.00-730.000	GASOLINE	-	14,300	14,300	-
211-339.00-734.000	UNIFORMS	-	6,000	6,000	-
211-339.00-734.001	TURNOUT GEAR MAINT/REP	11,174	7,000	7,000	5,000
211-339.00-734.002	TURNOUT GEAR	21,505	14,000	23,800	3,200
211-339.00-755.000	EQUIP & SUPPLIES	12,176	11,000	11,000	11,000
211-339.00-760.000	MEDICAL SUPPLIES	-	22,500	22,500	-
211-339.00-802.000	MEMBERSHIPS,DUES,SUBS	-	3,500	3,500	-
211-339.00-804.000	PHYSICALS	-	10,500	10,500	-
211-339.00-818.000	CONTRACTUAL SERVICES	-	5,750	5,000	-
211-339.00-851.000	RADIO REPAIR & MAINT	-	13,560	15,060	14,560
211-339.00-930.000	BLDG & GRDS MAINT/REPAIR	-	3,500	3,500	-
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	7,287	13,000	13,000	13,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	23,966	29,850	29,850	29,850
211-339.00-955.000	TRAINING REIMB TO GEN FD	164,820	179,940	179,940	170,980
211-339.00-956.000	MISCELLANEOUS	6,564	5,000	5,000	5,000
211-339.00-960.000	EDUCATION & TRAINING	14,946	25,500	25,500	25,500
211-339.00-960.015	ED & TRAIN-SAFETY PGM.	-	3,000	3,000	3,000
211-339.00-970.000	CAPITAL OUTLAY	271,805	52,000	41,280	40,000
211-339.00-981.010	VEHICLES-PUMPER	198,228	-	-	-
211-339.00-981.020	VEHICLES-AMBULANCE	-	100,000	100,000	-
211-339.00-999.542	TRANS OUT - TO COMM DEV	11,362	-	-	-
<b>Total</b>		<b>\$ 743,833</b>	<b>\$ 526,260</b>	<b>\$ 522,430</b>	<b>\$ 321,090</b>



**Fire Equipment, Training, and Apparatus Fund 211  
Performance Indicators**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Projected 2010</u>
<b>1. Call Volume</b>							
EMS Calls for year	1415	1611	1632	1644	1775	1790	1820
Incident Calls for year	403	452	433	478	512	392	400
Total Calls for year	1818	2063	2065	2122	2287	2182	2220
<b>2. Training</b>							
Total Personnel Training Man hours							
Recorded	6883	7013	6931	8557	7812	8135	8400
EMS Training Hours	1542	712	2085	3908	5714	5230	5400
Fire Training Hours	5341	6300	4846	4649	2098	2905	3000
<b>3. Apparatus</b>							
A. Number of Pumping Apparatus	6	5	5	3	3	3	3
B. Number of Ambulances	3	3	3	3	3	3	3
C. Grass / Brush Units	2	2	2	2	1	1	1
D. Number of Staff Cars	4	4	4	4	4	4	4
E. Total Vehicles	15	14	14	13	13	13	13
<b>4. Apparatus Use on Calls- (in hours)</b>							
2002 Ford Ambulance	651	610.5	812.4	723.5	306	n/a	n/a
2008 Ford Ambulance	n/a	n/a	n/a	n/a	55	385	250
2003 Ford Ambulance	596.5	618	324.6	489.4	824	509	450
2006 Ford Ambulance	n/a	n/a	235.7	363.0	456	555	450
2002 Tahoe	48.6	56.9	46.1	88.6	102	87	90
2004 Durango Command	38.8	89.7	74.7	101.8	70	71	70
2004 Durango Fire Marshal	43.2	76.9	58.5	67.9	68	58	70
2006 Expedition	n/a	n/a	27.3	61.1	56	42	50
1995 Ford Pickup – Special Rescue	16.8	22.5	28.5	33.8	41	20	15
2000 Ford Pickup - Brush	30.6	38.3	23.6	38.4	19	7	10
1993 Pierce Engine	57.3	62.3	60.3	103.3	111	41	100
2008 Pierce Pumper/Rescue	n/a	n/a	n/a	n/a	18	96	75
1998 SVI Rescue	50.5	72.5	58.8	45.5	21	n/a	n/a
1997 Freightliner Tanker	35.2	32.7	28.4	60.1	29	40	30
2003 Ladder Truck/Engine	82.8	98.3	109.9	99.2	81	56	75
<b>5. Replacement of Apparatus/Vehicles</b>							
Ambulances replaced during this year	-	-	1	-	1	-	-
Pumping Apparatus replaced/updated this year	1	-	-	-	1	1	-
Staff Cars replaced during this year	2	-	1	-	-	-	-



## **WATER IMPROVEMENT FUND (225)**

The Delhi Charter Township Board adopted Ordinance No. 84 establishing the “Delhi Charter Township Water Supply System Improvement Fund” on November 1, 1988.

### **Purpose or Objective of this Fund**

To work with the Lansing Board of Water & Light and the Groundwater Management Board to ensure a safe and reliable system for our drinking water and for fire protection. This will be realized through sound planning and engineering analysis, establishment of consistent policies, and adequate allocation of public funds. The Township Manager administers this Fund.

### **Activities of this Department**

1. Review and help implement the Lansing Board of Water and Light's efforts in continually evaluating and enhancing the capability and reliability of the water distribution system.
2. Monitor water payback agreements.
3. Implement the Delhi Charter Township Wellhead Protection Plan.
4. Facilitate creation of new water districts.
5. Participation with the Ground Management Board in the Annual Children's' Water Festival.

### **Year 2011 Goals**

1. Continue with the Public Education components and Well Abandonment Program in coordination with the Tri County Regional Planning Commission.
2. Participate with the Lansing Board of Water and Light in the orderly extension/looping of the public water system.

### **Resources Available and Resources Needed**

The attached 2011 budget shows revenues of \$43,500 and expenditures of \$90,470 decreasing fund balance by \$46,970.



**WATER IMPROVEMENT FUND SUMMARY (225)**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Charges for Services	\$ 17,350	\$ 15,000	\$ 17,500	\$ 17,500
Special Assessments	16,942	15,980	15,900	15,000
Interest	2,002	5,000	1,000	1,000
Other	18,189	15,000	10,000	10,000
<b>Total Revenues</b>	<b>54,483</b>	<b>50,980</b>	<b>44,400</b>	<b>43,500</b>
<b>Expenditures</b>				
Other	3,594	9,050	9,050	9,050
Debt Service	81,525	81,610	81,610	81,420
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>85,119</b>	<b>90,660</b>	<b>90,660</b>	<b>90,470</b>
<b>Other Financing Sources</b>				
Transfer from CSC Debt Serv Fund	-	-	21,724	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>21,724</b>	<b>-</b>
Revenues over (under) expenditures	(30,636)	(39,680)	(24,536)	(46,970)
Fund Balance, Beginning	502,693	472,057	472,057	447,521
Fund Balance, Ending	<u>\$ 472,057</u>	<u>\$ 432,377</u>	<u>\$ 447,521</u>	<u>\$ 400,551</u>



**WATER IMPROVEMENT FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
225-000.00-608.000	WATER IMPROVEMT REV	\$ 17,350	\$ 15,000	\$ 17,500	\$ 17,500
225-000.00-608.005	WATER IMPR PAYBACK REV	18,189	15,000	10,000	10,000
225-000.00-664.000	INTEREST	2,002	5,000	1,000	1,000
225-000.00-672.020	SPECIAL ASSM PMTS-PRINC	12,019	12,020	12,000	12,000
225-000.00-672.021	SPECIAL ASSM PMTS-INTER	4,923	3,960	3,900	3,000
225-000.00-699.001	TRANSFER-IN	-	-	21,724	-
<b>Total</b>		<b>\$ 54,483</b>	<b>\$ 50,980</b>	<b>\$ 66,124</b>	<b>\$ 43,500</b>

**WATER IMPROVEMENT ADMINISTRATION & CONSTRUCTION EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
225-536.00-801.000	LEGAL FEES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
225-536.00-802.000	MEMBERSHIPS, DUES, SUBS	2,544	2,350	2,350	2,350
225-536.00-956.000	MISCELLANEOUS	1,050	1,200	1,200	1,200
225-536.00-956.015	WELLHEAD PROTECTION PAR	-	3,000	3,000	3,000
<b>Total</b>		<b>\$ 3,594</b>	<b>\$ 9,050</b>	<b>\$ 9,050</b>	<b>\$ 9,050</b>

**WATER IMPROVEMENT DEBT SERVICE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
225-905.00-991.000	PRINCIPAL	\$ 43,290	\$ 45,000	\$ 45,000	\$ 46,620
225-905.00-995.000	INTEREST	38,097	36,410	36,410	34,600
225-905.00-999.000	PAYING AGENT FEES	138	200	200	200
<b>Total</b>		<b>\$ 81,525</b>	<b>\$ 81,610</b>	<b>\$ 81,610</b>	<b>\$ 81,420</b>





### **COMMUNITY SERVICE CENTER DEBT SERVICE FUND (301)**

The Community Service Center building was financed by an unlimited tax obligation bond, issued in 1995. In 2004, due to the drop in interest rates, a refunding bond was issued to pay off the original bond. The original bond rate was 5.2% while the refunding rate started at 2.0%, increasing to 2.6% at the bond's maturity in 2010.

The revenue for the debt repayment was raised through a tax levy that was calculated annually. The final payment was made in 2010.



**COMMUNITY SERVICE CENTER DEBT SERVICE FUND SUMMARY**

Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
<b>Revenues</b>				
Taxes	\$ 457,465	\$ 478,010	\$ 476,108	\$ -
Interest	634	100	449	-
<b>Total Revenues</b>	<b>458,099</b>	<b>478,110</b>	<b>476,557</b>	<b>-</b>
<b>Expenditures</b>				
Debt Service	453,503	481,795	481,746	-
<b>Total Expenditures</b>	<b>453,503</b>	<b>481,795</b>	<b>481,746</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>4,596</b>	<b>(3,685)</b>	<b>(5,189)</b>	<b>-</b>
Other Financing Uses				
Transfer Out to Water Improvement			(21,724)	
<b>Fund Balance, Beginning</b>	<b>22,317</b>	<b>26,913</b>	<b>26,913</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 26,913</b>	<b>\$ 23,228</b>	<b>\$ -</b>	<b>\$ -</b>



**CSC DEBT SERVICE REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
301-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 445,643	\$ 465,600	\$ 464,219	\$ -
301-000.00-404.000	IFT/CFT & SERVICE FEES	10,557	11,610	11,600	-
301-000.00-445.000	DELQ TAX	1,150	800	273	-
301-000.00-445.005	DELINQUENT INTER & PENALTY	115	-	16	-
301-000.00-664.000	INTEREST	634	100	449	-
<b>Total</b>		<b>\$ 458,099</b>	<b>\$ 478,110</b>	<b>\$ 476,557</b>	<b>\$ -</b>

**CSC DEBT SERVICE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
301-905.00-956.000	MISCELLANEOUS	\$ 490	\$ 500	\$ 458	\$ -
301-905.00-991.000	PRINCIPAL	435,000	475,000	475,000	-
301-905.00-995.000	INTEREST	17,788	6,175	6,175	-
301-905.00-999.000	PAYING AGENT FEES	225	120	113	-
301-905.00-999.140	TRANS OUT TO WATER IMP FUND	-	-	21,724	-
<b>Total Expenditures</b>		<b>\$ 453,503</b>	<b>\$ 481,795</b>	<b>\$ 503,470</b>	<b>\$ -</b>



### **PINE TREE ROAD DEBT SERVICE FUND (811)**

This 15 year special assessment bond was issued in 1996 for improvements to Pine Tree Road. The bond will be paid off in 2011.

The revenue that is recorded in this fund is from the principal and interest payments made by the property owners who have been assessed as well as interest on cash that has accumulated.

A contribution from the General Fund is required in 2011 to supplement the special assessments made by the property owners.



**PINE TREE ROAD DEBT FUND SUMMARY (811)**

Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Revenues				
Special Assessments	\$ 6,858	\$ 6,470	\$ 6,470	\$ -
Interest	139	100	40	-
Total Revenues	<u>6,997</u>	<u>6,570</u>	<u>6,510</u>	<u>-</u>
Total Expenditures				
Debt Service	<u>34,656</u>	<u>33,220</u>	<u>33,220</u>	<u>31,340</u>
Total Expenditures	34,656	33,220	33,220	31,340
Other Financing Sources				
Contribution from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,838</u>
Total Other Financing Sources	-	-	-	25,838
Revenues over (under) expenditures	(27,659)	(26,650)	(26,710)	(5,502)
Fund Balance, Beginning	<u>59,871</u>	<u>32,212</u>	<u>32,212</u>	<u>5,502</u>
Fund Balance, Ending	<u>\$ 32,212</u>	<u>\$ 5,562</u>	<u>\$ 5,502</u>	<u>\$ -</u>

**PINE TREE ROAD DEBT REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
811-000.00-664.000	INTEREST	\$ 139	\$ 100	\$ 40	\$ -
811-000.00-672.020	S/A PYMTS-PRINCIPAL	6,106	6,100	6,100	-
811-000.00-672.021	S/A PYMTS-INTEREST	752	370	370	-
811-000.00-699.150	TRANS IN FROM GENL FUND	-	-	-	25,838
<b>Total</b>		<b>\$ 6,997</b>	<b>\$ 6,570</b>	<b>\$ 6,510</b>	<b>\$ 25,838</b>

**PINE TREE ROAD DEBT SERVICE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
811-905.00-956.000	MISCELLANEOUS	\$ 540	\$ 600	\$ 600	\$ 300
811-905.00-991.000	PRINCIPAL	30,193	30,200	30,200	30,200
811-905.00-995.000	INTEREST	3,773	2,270	2,270	760
811-905.00-999.000	PAYING AGENT FEES	150	150	150	80
<b>Total</b>		<b>\$ 34,656</b>	<b>\$ 33,220</b>	<b>\$ 33,220</b>	<b>\$ 31,340</b>



**COMMUNITY DEVELOPMENT FUND SUMMARY (542)**

Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Revenues				
Intergovernmental	\$ 180,100	\$ 163,190	\$ -	\$ -
Licenses & Permits	171,084	151,410	-	-
Charges for Services	151,119	153,140	-	-
Interest	234	300	-	-
Other	4,428	600	9,991	-
Total Revenues	<u>506,965</u>	<u>468,640</u>	<u>9,991</u>	<u>-</u>
Expenditures				
Community Development	661,871	612,750	-	-
Capital Outlay	-	12,000	-	-
Total Expenditures	<u>661,871</u>	<u>624,750</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	42,615			
Transfers	133,145	156,110	(49,224)	-
Total Other Financing Sources (Uses)	<u>175,760</u>	<u>156,110</u>	<u>(49,224)</u>	<u>-</u>
Revenues over (under) expenditures	20,854	-	(39,233)	-
Fund Balance, Beginning	<u>18,379</u>	<u>39,233</u>	<u>39,233</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 39,233</u>	<u>\$ 39,233</u>	<u>\$ -</u>	<u>\$ -</u>

This fund was closed and reclassified as a department in the General Fund in 2010.



**COMMUNITY DEVELOPMENT REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
542-000.00-451.000	BUILDING PERMITS	\$ 95,274	\$ 68,200	\$ -	\$ -
542-000.00-452.000	PLAT REVIEW FEES	-	-	-	-
542-000.00-453.000	EROSION/ SED CTRL PERMIT	22,552	17,310	-	-
542-000.00-455.000	ELECTRICAL PERMIT FEES	20,486	24,300	-	-
542-000.00-456.000	PLUMBING PERMIT FEES	12,844	15,600	-	-
542-000.00-457.000	MECHANICAL PERMIT FEES	17,023	21,800	-	-
542-000.00-476.000	MISC LAND DIVISION FEES	1,875	2,200	-	-
542-000.00-620.000	RENTAL REG & INSPECT	108,353	109,740	-	-
542-000.00-623.000	REZONING APP FEES	-	2,000	-	-
542-000.00-624.000	SPECIAL USE PERMITS	1,030	2,000	-	-
542-000.00-625.000	BOARD OF APPEAL FEES	2,150	1,000	-	-
542-000.00-628.000	SITE PLAN REVIEW FEES	3,040	2,400	-	-
542-000.00-631.000	FIRE INSPECTIONS	14,850	27,000	-	-
542-000.00-645.000	TOWNSHIP PUBLICATIONS	-	-	-	-
542-000.00-660.000	CODE ENFORCEMENT REV	22,726	11,000	-	-
542-000.00-664.000	INTEREST	234	300	-	-
542-000.00-673.000	SALE OF FIXED ASSETS	42,615	-	-	-
542-000.00-687.000	REFUNDS/REBATE/REIMB	4,358	500	-	-
542-000.00-694.000	MISCELLANEOUS REVENUE	70	100	9,991	-
542-000.00-699.045	REIMB FROM FETA FUND	11,362	-	-	-
542-000.00-699.050	CONTRIBUTION FROM GF	121,783	156,110	-	-
542-000.00-699.110	TRANSFER IN - DELHI DDA	180,100	163,190	-	-
<b>Total</b>		<b>\$ 682,725</b>	<b>\$ 624,750</b>	<b>\$ 9,991</b>	<b>\$ -</b>



**COMMUNITY DEVELOPMENT**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
542-721.00-703.000	SALARIES	\$ 326,564	\$ 310,700	\$ -	\$ -
542-721.00-703.005	PART TIME HELP	32,303	32,400	-	-
542-721.00-703.010	OVERTIME	182	-	-	-
542-721.00-704.000	PLANNING COMM SALARIES	9,240	8,760	-	-
542-721.00-714.000	RETIREE'S BENEFITS	31,961	33,400	-	-
542-721.00-715.000	SS/MEDICARE	28,385	28,000	-	-
542-721.00-716.000	HEALTH INSURANCE	64,262	65,100	-	-
542-721.00-716.010	DENTAL INSURANCE	8,064	8,500	-	-
542-721.00-717.000	LIFE INSURANCE	1,795	1,700	-	-
542-721.00-718.000	PENSION CONTRIBUTION	32,658	31,100	-	-
542-721.00-719.000	DISABILITY INSURANCE	2,457	2,400	-	-
542-721.00-720.000	UNEMPLOYMENT-REIMB	9,050	4,800	-	-
542-721.00-724.000	WORKERS COMP	2,363	2,300	-	-
542-721.00-725.000	CLOTHING/CLEANING ALLOW	918	1,500	-	-
542-721.00-726.000	OFFICE SUPPLIES	1,643	2,000	-	-
542-721.00-730.000	GASOLINE	2,111	2,000	-	-
542-721.00-740.010	COMPUTER EXPENSES	2,562	8,000	-	-
542-721.00-801.000	LEGAL FEES	18,031	8,000	-	-
542-721.00-802.000	MEMBERSHIPS,DUES,SUBS	2,824	1,850	-	-
542-721.00-803.000	POSTAGE	2,176	2,200	-	-
542-721.00-818.000	CONTRACTUAL SERVICES	18,983	19,000	-	-
542-721.00-818.040	CONTRACTUAL-PLANNING	570	-	-	-
542-721.00-853.000	TELEPHONE/COMM	5,611	5,420	-	-
542-721.00-870.000	MILEAGE	362	520	-	-
542-721.00-902.000	PUBLISHING/LEGAL NOTICES	2,606	3,600	-	-
542-721.00-930.060	HUD HOME REPAIRS	21,835	-	-	-
542-721.00-931.000	VEHICLE REPAIR/MAINT	2,348	2,500	-	-
542-721.00-941.000	OFFICE EQUIPMENT LEASE	5,125	5,000	-	-
542-721.00-956.000	MISCELLANEOUS	1,403	1,500	-	-
542-721.00-958.000	CODE ENFORCEMENT EXP	12,736	12,000	-	-
542-721.00-959.000	SOIL EROSION & SED CNTRL	-	1,000	-	-
542-721.00-960.000	EDUCATION & TRAINING	4,013	7,500	-	-
542-721.00-968.000	DEPRECIATION	6,730	-	-	-
542-721.00-970.000	CAPITAL OUTLAY	-	12,000	-	-
542-721.00-999.125	TRANSFER OUT TO GF	-	-	49,224	-
<b>Total</b>		<b>\$ 661,871</b>	<b>\$ 624,750</b>	<b>\$ 49,224</b>	<b>\$ -</b>



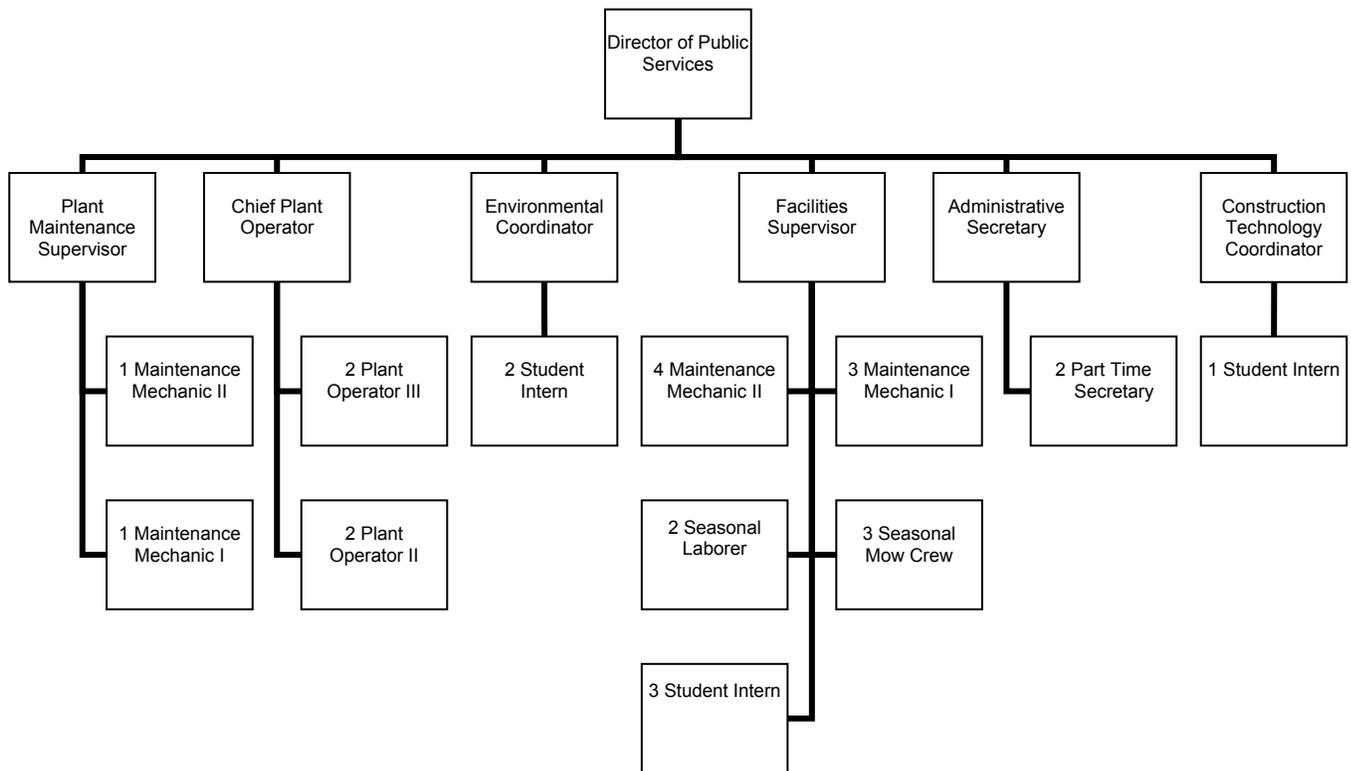


### SEWER FUND (590)

The Sewer Fund provides for the removal and treatment of sewage for Delhi Township residents and businesses. This fund also provides for the maintenance of sewer lines as well as building new sewer lines. Additionally, township facilities (i.e. the Community Services Center, cemeteries) are maintained by employees who work in this fund. Sewer Fund activities are financed mostly by sewer user charges.

There are five departments (also referred to as “Activities”) in the Sewer Fund. They are:

- Sewer Administration
- Public Services
- Capital Improvement
- General Obligation Debt
- Special Assessment Bonds





**SEWER FUND SUMMARY**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Licenses and Permits	\$ 126,632	\$ 71,250	\$ 71,500	\$ 71,500
Charges for Services	4,692,424	5,010,680	5,025,520	5,112,920
Interest	81,754	50,000	36,600	32,700
Other	46,992	26,020	19,580	34,950
<b>Total Revenues</b>	<b>4,947,802</b>	<b>5,157,950</b>	<b>5,153,200</b>	<b>5,252,070</b>
<b>Expenditures</b>				
Public Works				
Administration	656,593	659,570	640,680	659,520
Public Services	2,671,967	2,730,970	2,711,820	2,857,630
Depreciation	1,940,952			
General Obligation Debt*	641,326	2,139,200	2,141,700	2,210,100
S/A Bonds*	12,378	112,830	112,830	107,510
Capital Outlay**	191,190	605,600	1,101,740	4,740,000
<b>Total Expenditures</b>	<b>6,114,406</b>	<b>6,248,170</b>	<b>6,708,770</b>	<b>10,574,760</b>
<b>Other Financing Sources</b>				
Sale of Fixed Assets	-	1,500	1,500	21,700
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>21,700</b>
<b>Revenues Over (Under ) Expenditures</b>	<b>(1,166,604)</b>	<b>(1,088,720)</b>	<b>(1,554,070)</b>	<b>(5,300,990)</b>
<b>Capital Contributions</b>	<b>145,768</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>38,575,283</b>	<b>37,554,447</b>	<b>37,554,447</b>	<b>36,000,377</b>
<b>Ending Fund Balance</b>	<b>\$ 37,554,447</b>	<b>\$ 36,465,727</b>	<b>\$ 36,000,377</b>	<b>\$ 30,699,387</b>

The Sewer Fund uses the modified accrual basis for budgeting but the accrual basis for accounting.

\* 2009 Actual General Obligation Debt reflects interest, amortization, and paying agent agent fees only. Principal payments have been reclassified against the liability.

\*\* 2009 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

<b>Sewer usage Charges</b>	<b>607.000</b>
\$4.15 is charged per 100 cubic feet (ccf) of usage. Expected usage of 767,760 ccf's will generate \$3,186,200 plus \$110,000 in penalties,	
<b>Basic Service Charge</b>	<b>609.000</b>
\$13.00 per month is charged for each residential equivalent (RE). Estimated revenue of \$1,769,350 based on expected monthly RE's of 11,342.	
<b>Industrial Pretreatment Charge</b>	<b>610.000</b>
All non-residential, business users are charged a monthly industrial pretreatment fee. Eight of the 481 users pay \$98.51 per month because they have industrial discharges. The remaining businesses pay \$6.68 per month. Estimated revenue is \$47,370.	
<b>Sewer Permit Fees</b>	<b>626.000</b>
The fee for connecting to the sewer system is \$2,850 per RE. Twenty-five connections are expected in 2011 making estimated revenues, including \$250 in repairs, \$71,500.	
<b>Interest on Deposit and Investment</b>	<b>664.000</b>
The estimate of \$30,000 for 2011 is based on current interest being earned.	
<b>Rental of Farmland</b>	<b>670.000</b>
The Township rents 96.5 acres at \$100 per acre for \$9,650 for the year.	
<b>Sale of Fixed Assets</b>	<b>673.000</b>
\$21,700 of revenue is expected from the sale of a 1983 Ford Crewcab, 2000 Ford F250, 2001 Chevy Tahoe, and a 2006 Dodge Dakota.	
<b>Refunds, Rebates, and Reimbursements</b>	<b>687.000</b>
Historically the largest portion of this revenue has been from a rebate for workers' compensation. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$5,000.	
<b>Miscellaneous Revenue</b>	<b>694.000</b>
Charges for sewer violations, drain layer license fees, equipment allocation from the General Fund and DDA, and donations for the annual open house make up most of this fund's miscellaneous revenue which is estimated at \$20,300.	



**SEWER FUND REVENUES**

GL Number	Description	2009 Actual	2010 Budget	2010 Projected	2011 Budget
590-000.00-607.000	SEWER USER CHARGES	\$ 3,015,490	\$ 3,202,790	\$ 3,212,750	\$ 3,296,200
590-000.00-609.000	BASIC SERVICE CHARGE	1,629,651	1,761,400	1,765,400	1,769,350
590-000.00-610.000	INDUSTRIAL PRETREATMT	47,283	46,490	47,370	47,370
590-000.00-626.000	SEWER PERMITS/FEES	126,633	71,250	71,500	71,500
590-000.00-664.000	INTEREST	67,998	50,000	30,000	30,000
590-000.00-664.073	DELL-WILBY SEWER INTER	10,459	-	3,900	300
590-000.00-664.080	OTHER SPEC ASSM INTER	3,297	-	2,700	2,400
590-000.00-670.000	RENTAL OF FARMLAND	10,000	9,650	3,210	9,650
590-000.00-673.000	SALE OF FIXED ASSETS	-	1,500	1,500	21,700
590-000.00-674.000	CAPITAL CONTRIBUTIONS	145,768	-	-	-
590-000.00-687.000	REFUNDS/REBATE/REIMB	12,386	5,000	5,000	5,000
590-000.00-694.000	MISCELLANEOUS REVENUE	24,605	11,370	11,370	20,300
<b>Total</b>		<b>5,093,570</b>	<b>5,159,450</b>	<b>5,154,700</b>	<b>5,273,770</b>

	Staffing Levels		
	2009	2010	2011
Director of Public Services	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00
Plant Maint. Supervisor	1.00	1.00	1.00
Chief Plant Operator	1.00	1.00	1.00
Environmental Coord	1.00	1.00	1.00
Construction Tech Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
P.T. Secretaries	0.80	0.80	1.00
Maint. Mechanic II	7.00	5.00	5.00
Maint. Mechanic I	3.00	4.00	4.00
Plant Operator III	2.00	2.00	2.00
Plant Operator II	2.00	2.00	2.00
Maintenance Laborer	1.00	0.00	0.00
Seasonal Maint. Laborer	0.50	0.25	0.80
Seasonal Mow Crew	2.00	0.30	0.30
Student Interns-Enviromental	1.00	0.70	1.00
Student Intern-GIS	0.00	0.50	0.50
Student Interns-Horticultural/Lanc	0.00	0.00	0.50
<b>Total</b>	<b>26.30</b>	<b>22.55</b>	<b>24.10</b>



**DEPARTMENT – Sewer Administration (548)**

**Purpose or Objective of this Department**

Accounts for Sewer Fund administrative activities not directly related to the cost of operations.

**Activities of this Department**

Expenditures in this activity include salary for the sewer board of appeals, retiree benefits, unemployment benefits, office supplies and postage relating to billing, insurance and bonds, legal fees, engineering services for site plan reviews, audit fees, contractual services, and cost allocation paid to the General Fund.

**Resources Needed**

The 2011 budget requests expenditures of \$659,520, an increase of 2.94% from 2010 projected actual expenditures of \$640,680.



**SEWER ADMINISTRATION**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
590-548.00-705.000	BD OF APPEALS-PER DIEM	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	125,131	126,500	126,500	126,500
590-548.00-720.000	UNEMPLOYMENT-REIMB	25,756	10,000	-	-
590-548.00-726.000	OFFICE SUPPLIES	14,388	9,000	9,000	9,000
590-548.00-801.000	LEGAL FEES	4,131	16,000	16,000	10,000
590-548.00-803.000	POSTAGE	30,231	30,600	30,600	30,600
590-548.00-807.000	AUDIT FEES	7,660	7,710	7,710	7,710
590-548.00-818.000	CONTRACTUAL SERVICES	6,914	8,750	7,560	7,560
590-548.00-902.000	PUBLISHING/LEGAL NOTICES	1,299	500	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	75,864	83,460	76,260	80,100
590-548.00-956.000	MISCELLANEOUS	256	1,000	1,000	1,000
590-548.00-960.000	EDUCATION & TRAINING	513	1,000	-	1,000
590-548.00-999.040	GENRL FUND COST ALLOC	364,450	364,450	364,450	384,450
<b>Total</b>		<b>\$ 656,593</b>	<b>\$ 659,570</b>	<b>\$ 640,680</b>	<b>\$ 659,520</b>



## **DEPARTMENT – Department of Public Services (DPS) 558**

### **Purpose or Objective of this Department**

Manage the treatment of wastewater to protect the life and health of Delhi and surrounding residents, wildlife, and aquatic life; achieve compliance with Federal and State Standards; and protect the water quality of the Grand River. Provide to the Township uninterrupted sanitary sewer service to their homes and businesses.

### **Activities of this Department**

Operate and maintain the POTW to produce a high quality discharge, analyze wastewater to assist in process control and demonstrate compliance with national water quality standards. Establish and maintain an Industrial Pretreatment Program (IPP), a Residuals Management Plan (RMP), a Pollutant Minimization Program for Total Mercury, and the Township Stormwater Phase II program. Manage all new and existing sewer construction. Participate in the community by providing public education concerning wastewater and the environment. Maintain the township recycling center.

### **Year 2011 Goals**

- A. Replace two (2) department vehicles per township vehicle rotation plan
  - a. 1983 Ford Crewcab
  - b. 2001 Chevrolet Tahoe
- B. Rotate two (2) department vehicles per township vehicle rotation plan
  - a. 2000 Ford F250 (Parks)
  - b. 2006 Dodge Dakota (Community Development)
- C. Continue POTW outbuilding roof replacement/repairs
- D. Maintain zero National Pollutant Discharge Elimination System Permit violations
- E. Provide required continuing education and technical training for staff
- F. Continue to promote a safe work environment through monthly safety meetings
- G. Continue centralizing data access through GIS
- H. Identify and eliminate infiltration and inflow from township manholes and collector sewers
- I. Continue community outreach programs, including partnering with Holt Public Schools
- J. Continue Stormwater Phase II projects

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$2,857,630, an increase of 5.4% from the projected 2010 budget. This budget reflects twenty full-time positions and thirteen part-time/seasonal employees.



**DEPARTMENT OF PUBLIC SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
590-558.00-703.000	SALARIES	\$ 851,321	\$ 762,710	\$ 762,330	\$ 778,370
590-558.00-703.005	PART TIME HELP	76,769	71,480	74,940	112,120
590-558.00-703.010	OVERTIME	65,810	74,840	81,470	78,560
590-558.00-715.000	SOC SECURITY/MEDICARE	74,030	70,740	71,640	75,230
590-558.00-716.000	HEALTH INSURANCE	162,565	157,280	157,600	140,660
590-558.00-716.010	DENTAL INSURANCE	18,271	19,210	19,210	20,480
590-558.00-717.000	LIFE INSURANCE	4,244	4,000	4,160	4,250
590-558.00-718.000	PENSION CONTRIBUTION	82,730	77,250	77,200	79,090
590-558.00-719.000	DISABILITY INSURANCE	5,808	5,670	5,800	5,920
590-558.00-724.000	WORKERS COMP	14,106	18,020	15,280	16,600
590-558.00-726.000	OFFICE SUPPLIES	2,628	5,500	5,500	5,500
590-558.00-728.000	CERTIFICATION	700	700	700	700
590-558.00-730.000	GASOLINE	23,834	32,400	28,350	34,080
590-558.00-732.000	FUEL OIL	4,691	4,120	4,120	4,120
590-558.00-734.000	UNIFORMS	12,150	15,200	15,200	15,900
590-558.00-740.010	COMPUTER EXPENSES	22,192	35,000	35,000	31,000
590-558.00-741.000	OTHER OPERATING EXP	13,389	15,100	15,100	15,100
590-558.00-742.000	LABORATORY SUPPLIES	29,518	29,700	29,700	29,700
590-558.00-743.000	TREATMENT CHEMICALS	156,525	209,400	213,450	230,700
590-558.00-745.000	OFF-SITE LAB TESTING	14,846	30,000	44,500	29,500
590-558.00-775.003	SAFETY EQU AND SUPPLIES	13,198	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	203,080	70,000	70,000	40,000
590-558.00-818.000	CONTRACTUAL SERVICES	3,259	4,240	4,240	4,240
590-558.00-818.015	CONTR SERV-SAFETY PGM	-	2,000	2,000	2,000
590-558.00-818.220	SLUDGE HAULING	43,038	57,000	57,000	117,000
590-558.00-818.225	SOLID WASTE DISPOSAL	10,029	15,500	10,500	10,500
590-558.00-853.000	TELEPHONE/COMM	14,686	16,400	14,820	14,820
590-558.00-921.030	UTILITIES - WATER	13,705	32,700	30,000	30,000
590-558.00-921.035	UTILITIES - SEWER	3,325	3,800	3,200	3,270
590-558.00-921.040	UTILITIES - ELECTRIC	243,517	241,000	241,000	265,100
590-558.00-921.045	UTILITIES - GAS	76,207	53,000	53,000	58,300
590-558.00-928.000	REGULATORY FEES	8,477	9,460	9,460	9,460
590-558.00-930.000	BLDG MAINT & REPAIRS	24,307	19,800	22,900	20,900
590-558.00-930.015	REPAIRS & MAINT - L.S.	35,419	30,000	30,000	30,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	64,649	130,000	130,000	70,000
590-558.00-930.020	EQUIPMENT MAIN & REPAIR	56,302	56,500	56,500	56,500
590-558.00-930.040	BLDG MAIN & REPAIR-CONTR	73,003	108,410	123,990	88,410
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	94,195	68,500	70,500	70,500
590-558.00-931.000	VEHICLE REPAIR/MAINT	12,558	9,300	9,300	9,300
590-558.00-956.000	MISCELLANEOUS	3,723	5,400	5,400	5,400
590-558.00-956.005	COMMUNITY OUTREACH	14,740	12,400	10,670	14,000
590-558.00-960.000	EDUCATION & TRAINING	24,178	28,500	22,000	26,000
590-558.00-967.015	STORMWTR MGMT-PHASE II	-	-	-	34,110
590-558.00-967.020	TWP PROP-DRAIN/TAX/SAD	245	1,740	1,740	1,740
590-558.00-970.000	CAPITAL OUTLAY	-	48,500	53,850	100,000
590-558.00-981.000	REPLACEMENT FUND ALLOC	-	50,000	-	50,000
<b>Total</b>		<b>\$ 2,671,967</b>	<b>\$ 2,730,970</b>	<b>\$ 2,711,820</b>	<b>\$ 2,857,630</b>



**DEPARTMENT – Capital Outlay (578.01)**

**Purpose or Objective of this Department**

Manage the flow and treatment of wastewater to protect the life and health of Delhi and surrounding residents, wildlife, and aquatic life; achieve compliance with Federal and State Standards; and protect the water quality of the Grand River. Meet the future demands of the growing community to provide to the residents of Delhi uninterrupted sanitary sewer service to their homes and businesses.

**Activities of this Department**

Provide upgrades to the treatment plant to replace aging equipment and prepare for community growth. Inspect, maintain, and repair 658,000 feet of sanitary sewer. Develop new capacity for the system in preparation of future growth.

**Year 2011 Goals**

1. Begin construction of the Lift Station D improvements project to be funded through the State Revolving Fund

**Resources Needed**

The attached year 2011 budget requests expenditures of \$4,740,000.

**SEWER CAPITAL IMPROVEMENT**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
590-578.01-805.088	DIGESTER IMPROVEMENTS	\$ -	\$ 10,500	\$ 20,500	\$ -
590-578.01-805.331	LIFT STA D ENGINEERING			\$ 761,810	\$ 240,000
590-578.01-805.332	COOK THORBURN ENG	6,070	-	12,530	-
590-578.01-972.009	WTRMAIN EXT-GROVENBURG	185,120	2,900	2,900	-
590-578.01-976.070	DIGESTER IMPROVEMENTS			250,000	
590-578.01-976.325	SECTION 25 SANITARY SEW	-	17,500	37,500	-
590-578.01-976.328	DATA COMM UPGRADE	-	16,500	16,500	-
590-578.01-976.331	LIFT STATION D IMPROVEMT	-	558,200	-	4,500,000
<b>Total</b>		<b>\$ 191,190</b>	<b>\$ 605,600</b>	<b>\$ 1,101,740</b>	<b>\$ 4,740,000</b>



**DEPARTMENT – G.O. Bond, Note, and Loan Indebtedness (588.01)**

**Purpose or Objective of this Department**

To account for the Township’s general obligation bond, note, and loan payments in the Sewer Fund.

**Activities of this Department**

Payments for 7 general obligation bonds, notes, and loans are made from this department:

<u>Original Amt</u>	<u>Year</u>	Description
\$1,000,000	1996	Sanitary Sewer Dell/Willoughby Roads
\$6,695,000	1998	Sanitary Sewer Refunding Ingham #4
\$5,167,700	2002	Sanitary Sewer
\$2,500,000	2003	Sanitary Sewer
\$1,000,000	2008	Sanitary Sewer DDA Bonds
\$9,850,000	2009	Sanitary Sewer SRF #1 Revenue Bonds
\$8,400,000	2010	Sanitary Sewer SRF #2 Revenue Bonds

**Resources Needed**

The attached year 2011 budget requests expenditures of \$2,210,100.

	<b>2010</b>			<b>2011</b>			<b>Year of Final Pymt</b>
	Principal	Interest	Total	Principal	Interest	Total	
1996 Dell/Willoughby	90,000	7,560	97,560	95,000	2,565	97,565	Paid off in 2011
1998 Refunding Ingham #4	680,000	110,700	790,700	715,000	75,850	790,850	Paid off in 2012
2002 Sewer/Water	225,045	182,264	407,309	233,380	173,037	406,417	Paid off in 2022
2003 Capital Improvement	95,000	84,894	179,894	100,000	81,698	181,698	Paid off in 2024
2008 DDA Bonds	44,088	37,007	81,095	45,591	35,684	81,275	Paid off in 2024
SRF Loan 5279-01	430,000	150,000	580,000	435,000	143,000	578,000	Paid off in 2028
SRF Loan 5403-01	-	3,504	3,504	-	72,751	72,751	Paid off in 2031
	1,564,133	575,929	2,140,062	1,623,971	584,585	2,208,556	

**SEWER GO BOND INDEBTEDNESS**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
590-588.01-991.000	PRINCIPAL	\$ -	\$1,564,200	\$1,564,200	\$1,624,000
590-588.01-995.000	INTEREST	607,770	573,500	576,000	584,600
590-588.01-999.000	PAYING AGENT FEES	1,313	1,500	1,500	1,500
<b>Total</b>		<b>\$609,083</b>	<b>\$2,139,200</b>	<b>\$2,141,700</b>	<b>\$2,210,100</b>



**DEPARTMENT – Sewer Special Assessment Bonds (588.02)**

**Purpose or Objective of this Department**

To account for the payment of special assessment bonds in the Sewer Fund.

**Activities of this Department**

The Township issued special assessment bonds in 1996 to pay for sanitary sewer installation in the area between Dell and Willoughby Roads. These bonds will be paid off in 2011.

**Resources Needed**

The attached year 2011 budget requests expenditures of \$107,510,

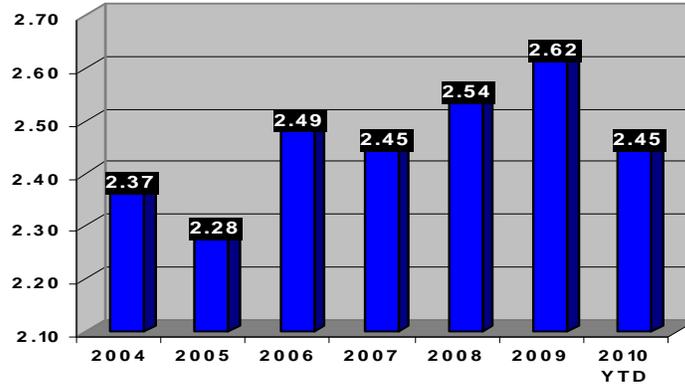
**SEWER SPECIAL ASSESSMENT BONDS**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
590-588.02-991.000	PRINCIPAL	\$ -	\$104,810	\$ 104,810	\$ 104,810
590-588.02-995.000	INTEREST	12,228	7,870	7,870	2,620
590-588.02-999.000	PAYING AGENT FEES	150	150	150	80
<b>Total</b>		<b>\$ 12,378</b>	<b>\$112,830</b>	<b>\$ 112,830</b>	<b>\$ 107,510</b>

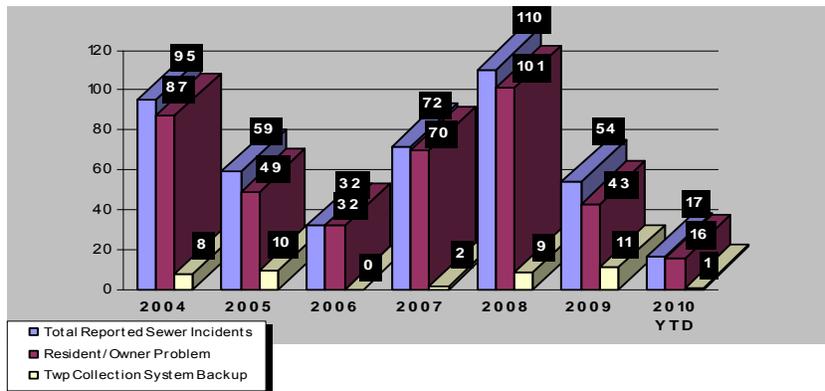


DELHI CHARTER TOWNSHIP  
 2011 PUBLIC SERVICES – SEWER FUND  
 Indicators of Departmental Objectives/Goals  
 2010 data is a Year to Date (YTD) total

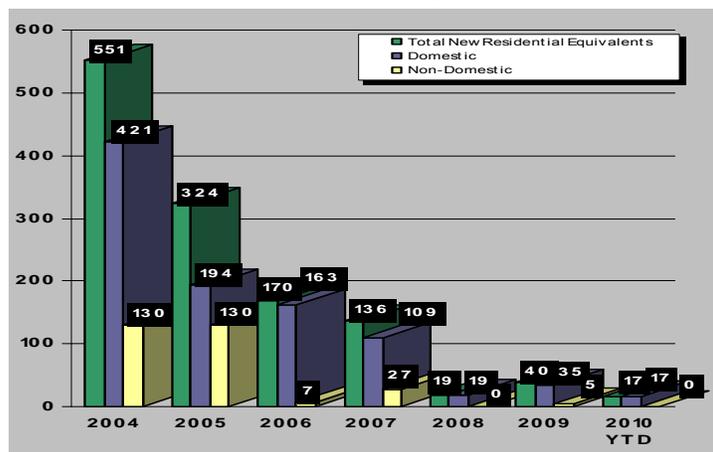
Average Million Gallons Processed  
 Per Day



Residential / Commercial  
 Sanitary Sewer Incidents



New Residential Equivalents







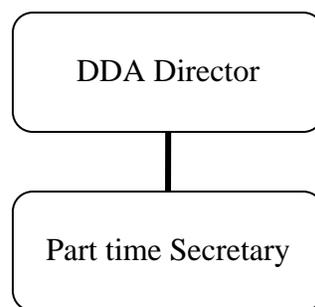
### Delhi Downtown Development Authority (248)

The Delhi Township Downtown Development Authority (DDA) has a separate legal identity but operates in conformity with many of the Township’s policies and procedures. The DDA is reported in the Township’s financial statements as a discreetly presented component unit.

**PURPOSE OF THIS FUND:** The DDA was organized pursuant to Township Ordinance No. 80 and Act 197 of the Public Acts of 1975, as amended. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed by the Township Board governs the DDA. This DDA’s mission is as follows: to promote economic development through business attraction/ retention programs and works to foster investment within the DDA district. It strives to increase the Township’s tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

There are seven departments in the DDA. They are:

- DDA Administration
- DDA Marketing and Promotion
- Community Rehabilitation Rebate Program
- DDA Infrastructure Projects
- Other Functions
- Capital Outlay-DDA
- Debt Service



Staffing Levels			
	2009	2010	2011
DDA Director	1.00	1.00	1.00
Secretary	0.80	0.80	0.80
Total	1.80	1.80	1.80



**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Property Taxes	\$ 3,624,633	\$ 3,510,000	\$ 3,445,500	\$ 2,462,500
Charges for Services	16,199	15,350	15,350	15,800
Interest and rentals	69,565	63,500	33,500	33,500
Other	23,158	3,000	13,700	3,000
<b>Total Revenues</b>	<b>3,733,555</b>	<b>3,591,850</b>	<b>3,508,050</b>	<b>2,514,800</b>
<b>Expenditures</b>				
Community and Economic Dev				
Administration	216,687	218,400	206,830	211,680
Marketing & Promotion	195,210	187,500	207,500	187,000
CCRP Program	218,648	400,000	320,000	280,000
Other Functions	492,479	522,080	504,730	415,970
Infrastructure Projects	453,456	825,000	567,000	125,000
Capital Outlay	80,553	166,000	165,000	28,040
2008 Construction Projects	1,883,842	-	-	-
Debt Service	118,388	107,180	175,180	89,400
<b>Total Expenditures</b>	<b>3,659,263</b>	<b>2,426,160</b>	<b>2,146,240</b>	<b>1,337,090</b>
<b>Other Financing Sources (Uses)</b>				
Bond Proceeds	-	-	2,540,000	-
Payment to Escrow Agent			(2,513,200)	
Transfer to DDA Debt Service Funds	(1,084,832)	(1,086,650)	(1,034,560)	(1,258,490)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,084,832)</b>	<b>(1,086,650)</b>	<b>(1,007,760)</b>	<b>(1,258,490)</b>
<b>Revenues over (under) expenditures</b>	<b>(1,010,540)</b>	<b>79,040</b>	<b>354,050</b>	<b>(80,780)</b>
<b>Fund Balance, Beginning</b>	<b>1,380,369</b>	<b>369,829</b>	<b>369,829</b>	<b>723,879</b>
<b>Fund Balance, Ending</b>	<b>\$ 369,829</b>	<b>\$ 448,869</b>	<b>\$ 723,879</b>	<b>\$ 643,099</b>



**DDA Revenues**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-000.00-403.005	PROPERTY TAXES-AD VAL.	\$ 3,283,028	\$ 3,143,000	\$ 3,082,000	\$ 2,182,000
248-000.00-404.005	IFT/CFT CAPTURED TAX	319,670	341,000	342,000	259,000
248-000.00-445.000	DELQ TAX	20,366	-	20,000	20,000
248-000.00-445.005	DLQ INTEREST & PENALTY	1,570	26,000	1,500	1,500
248-000.00-664.000	INTEREST	65,393	60,000	30,000	30,000
248-000.00-669.020	COMM TOWER LEASE FEE	16,199	15,350	15,350	15,800
248-000.00-670.010	RENT-FARMERS MARKET	4,172	3,500	3,500	3,500
248-000.00-672.040	GREASE LOAN	2,701	2,700	2,700	2,700
248-000.00-687.000	REFUNDS/REBATE/REIMB	19,816	300	11,000	-
248-000.00-694.000	MISCELLANEOUS REVENUE	640	-	-	300
248-000.00-698.020	BOND PROCEEDS	-	-	2,540,000	-
<b>Total</b>		<b>\$ 3,733,555</b>	<b>\$ 3,591,850</b>	<b>\$ 6,048,050</b>	<b>\$ 2,514,800</b>



## DDA ADMINISTRATION (728)

### **Purpose**

To provide leadership in promoting economic development through business attraction/ retention programs and work to foster investment within the DDA district

### **Activities**

Expenditures in this activity include costs relating to the DDA Director and part time secretary, plus other administrative costs such as legal fees, education, insurance, office supplies, and building maintenance.

### **Year 2011 Goals**

1. Continue to provide leadership in the ongoing maintenance, promotion, security, and continued operation of the DDA District.
2. Continue striving to increase the Township's tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$211,680. The budget reflects one full-time and one part-time position.



**DDA ADMINISTRATION**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-728.00-703.000	SALARIES	\$ 86,045	\$ 86,060	\$ 86,060	\$ 85,730
248-728.00-703.005	PART TIME HELP	37,402	38,200	35,310	38,200
248-728.00-714.000	RETIREE'S BENEFITS	10,883	11,380	11,380	11,380
248-728.00-715.000	SS/MEDICARE	8,080	8,100	7,890	8,040
248-728.00-716.000	HEALTH INSURANCE	3,951	4,200	3,800	3,590
248-728.00-716.010	DENTAL INSURANCE	930	980	970	1,020
248-728.00-717.000	LIFE INSURANCE	470	500	480	480
248-728.00-718.000	PENSION CONTRIBUTION	9,655	9,600	9,600	9,600
248-728.00-719.000	DISABILITY INSURANCE	651	660	660	660
248-728.00-723.000	AUTO ALLOWANCE	4,000	4,000	4,000	4,000
248-728.00-724.000	WORKERS COMP	370	500	380	380
248-728.00-726.000	OFFICE SUPPLIES	1,353	1,900	1,000	1,500
248-728.00-801.000	LEGAL FEES	13,196	15,000	14,000	15,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	2,852	3,000	3,000	3,000
248-728.00-803.000	POSTAGE	771	800	500	800
248-728.00-807.000	AUDIT FEES	3,140	3,220	3,000	3,100
248-728.00-818.000	CONTRACTUAL SERVICES	12,946	5,000	5,000	5,000
248-728.00-853.000	TELEPHONE/COMM	3,284	3,100	3,000	3,000
248-728.00-870.000	MILEAGE	694	600	300	400
248-728.00-902.005	PRINTING AND PUBLISHING	914	800	800	800
248-728.00-910.000	INSURANCE & BONDS	3,890	4,500	4,000	4,000
248-728.00-930.000	BLDG MAINT & REPAIRS	7,965	11,000	8,000	8,000
248-728.00-956.000	MISCELLANEOUS	493	1,200	700	1,000
248-728.00-960.000	EDUCATION & TRAINING	2,752	4,100	3,000	3,000
<b>Total Expenditures</b>		<b>\$ 216,687</b>	<b>\$ 218,400</b>	<b>\$ 206,830</b>	<b>\$ 211,680</b>



## **DDA MARKETING & PROMOTION (729)**

### **Purpose**

To promote and market the Township as an attractive place to live and do business.

### **Activities**

Expenditures in this activity include costs relating to local business advertising, promoting businesses via the DDA newsletter, and supporting the Farmers' Market.

### **Year 2011 Goals**

1. Continue the Farmers Market organization and promote the market. Facilitate transition of the market to non-profit organization status.
2. Provide business promotion and support through publication of "Our Town", cooperative TV advertising, and other business enhancement efforts such as Bizz Buzz and the Delhi Business Expo.
3. Promote community events.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$187,000.



**DDA Marketing & Promotion**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-729.00-884.000	DDA ADVERTISING	\$ 128,552	\$ 132,500	\$ 161,500	\$ 134,000
248-729.00-885.000	HOLT HOMETOWN FESTIVAL	17,725	-	-	-
248-729.00-888.000	FARMERS MARKET	25,648	40,000	38,000	40,000
248-729.00-956.000	MISCELLANEOUS	23,285	15,000	8,000	13,000
<b>Total Expenditures</b>		<b>\$ 195,210</b>	<b>\$ 187,500</b>	<b>\$ 207,500</b>	<b>\$ 187,000</b>



## **DDA COMMUNITY REHABILITATION REBATE PROGRAM (730)**

### **Purpose**

To assist businesses in the repair and beautification of their facilities

### **Activities**

Businesses are reimbursed up to 50% of their costs for exterior improvements made to their building.

### **Year 2011 Goals**

1. Continue to provide funding for business improvements

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$280,000.



**DDA Community Rehab Rebate Program**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-730.00-952.000	UNDESIGNATED CRRP	\$ 218,648	\$ 400,000	\$ 320,000	\$ 280,000
Total Expenditures		218,648	400,000	320,000	280,000



## DDA INFRASTRUCTURE (731)

### **Purpose**

To build and improve physical structures such as streetscapes and sidewalks in the DDA district that creates both a safe and attractive environment.

### **Activities**

Expenditures in this activity are for street, sidewalk, landscaping, non-motorized walking paths, and other physical improvements.

### **Year 2011 Goals**

1. Complete plans, specifications and permitting of Cedar Street reconstruction: Holbrook to College Road; identify funding sources for implementation.
2. Fund infrastructure improvement and rehabilitation programs identified by the Township and DDA Board as supporting the continued tax base growth and development within the District.
3. Complete plans and specifications for two non-motorized pathway sections: Willoughby to City of Lansing, and Holt Road to College/Cedar; complete construction of I-96 underpass; pursue outside grant funding opportunities.
4. Assist the Township in implementing the Cook & Thorburn Watershed Management Plan within the DDA District.
5. Assist the Township and Arts Council in securing funding for Amphitheater improvements.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$125,000.



**DDA Infrastructure Projects**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-731.00-820.010	ENGINEERING-TRAF STUDY	\$ 47,914	\$ -	\$ 16,000	\$ -
248-731.00-933.000	STRSCAPE REPR & MAINT	17,250	20,000	15,000	10,000
248-731.00-933.010	SIDEWALK REPAIR & MAINT	48,642	10,000	5,000	5,000
248-731.00-950.000	UNDESIG INFRASTR. PROJ	86,280	150,000	70,000	-
248-731.00-950.018	DECORATIVE LIGHT PROJ	4,390	-	-	-
248-731.00-950.100	HOLT/AURELIUS CORNER	2,574	-	-	-
248-731.00-956.000	MISCELLANEOUS	39,268	20,000	20,000	10,000
248-731.00-967.050	COOK THORNBURN DRAIN	6,093	15,000	10,000	-
248-731.00-969.000	STREET IMPROVEMENTS	8,754	150,000	120,000	50,000
248-731.00-974.010	NON-MOTORIZED PATHWAY	77,894	250,000	170,000	50,000
248-731.00-974.160	LANDSCAPING-KELLER RD	3,750	-	13,000	-
248-731.00-974.210	PIONEER CEMETERY IMPR	7,654	130,000	115,000	-
248-731.00-974.230	CSC PARKING IMPROVE	100,950	-	12,000	-
248-731.00-980.010	FIBER OPTIC EXTENSION	2,043	80,000	1,000	-
<b>Total Expenditures</b>		<b>\$ 453,456</b>	<b>\$ 825,000</b>	<b>\$ 567,000</b>	<b>\$ 125,000</b>



## **DDA OTHER FUNCTIONS (850)**

### **Purpose**

To account for DDA building and equipment maintenance, utility payments, and the reimbursement of Township personnel costs for services provided to the DDA.

### **Activities**

Expenditures in this activity are: the reimbursement to the Sewer Fund for work done by their employees on DDA property and projects, utility payments, and contributions to the township to support a community policing officer and community development staff.

### **Year 2011 Goals**

1. Provide for on-going maintenance and security within the DDA District by providing financial support for Business Community Policing, Zoning Enforcement, Planning, and Maintenance personnel positions.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$415,970.



**DDA Other Functions**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-850.00-703.000	SALARIES	\$ 40,026	\$ 58,800	\$ 57,300	\$ 51,160
248-850.00-703.005	PART TIME HELP	9,160	9,200	7,570	18,630
248-850.00-703.010	OVERTIME	1,743	4,080	4,080	2,350
248-850.00-715.000	SS/MEDICARE	3,816	5,570	5,340	5,550
248-850.00-716.000	HEALTH INSURANCE	9,724	15,010	14,130	8,950
248-850.00-716.010	DENTAL INSURANCE	1,374	1,880	1,800	1,350
248-850.00-717.000	LIFE INSURANCE	319	410	320	280
248-850.00-718.000	PENSION CONTRIBUTION	3,935	5,880	5,730	5,120
248-850.00-719.000	DISABILITY INSURANCE	431	580	440	390
248-850.00-724.000	WORKERS COMP	1,287	1,690	1,530	1,090
248-850.00-730.000	GASOLINE	1,928	3,040	2,660	2,240
248-850.00-802.010	LEAP DUES	17,500	17,500	17,500	-
248-850.00-818.000	CONTRACTUAL SERVICES	15,988	18,020	18,020	18,160
248-850.00-921.030	UTILITIES - WATER	1,943	2,400	2,000	2,100
248-850.00-921.035	UTILITIES - SEWER	6,305	3,200	2,500	2,500
248-850.00-921.040	UTILITIES - ELECTRIC	27,229	27,500	27,500	25,000
248-850.00-921.045	UTILITIES - GAS	8,493	15,950	9,000	11,000
248-850.00-930.000	BUILDING MAINT & REPAIRS	5,565	1,500	5,500	4,000
248-850.00-930.020	EQUIPMENT MAIN & REPAIR	3,904	2,600	2,600	2,600
248-850.00-930.021	EQUIPMENT ALLOCATION	-	2,930	3,340	5,600
248-850.00-967.025	DDA PROP-DRAIN/TAX/SAD	4,317	12,000	5,500	89,000
248-850.00-999.075	CONTR T/PARK-CELL TWR	17,392	15,350	15,350	15,800
248-850.00-999.080	CONTR T/TWP-COMM POLICE	105,000	108,800	108,800	-
248-850.00-999.085	CONTR T/TWP-ZONING OFF.	38,170	38,500	37,900	37,600
248-850.00-999.098	CONTRIB T/TWP - PLANNER	19,330	-	-	-
248-850.00-999.099	CONTR T/TWP-COM DEV DIR	52,010	52,360	51,800	51,400
248-850.00-999.122	TRANS TO GF-STRLIGHTS	25,000	25,000	25,000	-
248-850.00-999.543	TRANS OUT-BLDG CLERICAL	27,180	28,090	27,490	28,100
248-850.00-999.544	TRANS OUT-PLAN CLERICAL	26,460	26,670	26,430	26,000
248-850.00-999.545	TRANS OUT- COMM DEV GIS	16,950	17,570	17,600	-
<b>Total Expenditures</b>		<b>\$ 492,479</b>	<b>\$ 522,080</b>	<b>\$ 504,730</b>	<b>\$ 415,970</b>



## **DDA CAPITAL OUTLAY (903)**

### **Purpose**

To purchase and redevelop underutilized properties in the DDA District.

### **Activities**

Expenditures in this activity are for purchasing, improving, and rehabilitating property.

### **Year 2011 Goals**

1. Identification of under or inappropriately utilized sites within the DDA District and assist in the development of these sites.
2. Redevelop DDA land at Holt Road and Holloway Drive in the Delhi Tech Park. Support development of vacant privately owned land in the Delhi Tech Park area.
3. Facilitate redevelopment of DDA owned parcels on Cedar Street.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$28,040.



**DDA Capital Outlay**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-903.00-970.000	CAPITAL OUTLAY	\$ -	\$ 1,000	\$ -	\$ -
248-903.00-971.000	CAPITAL OUTLAY-LAND	-	50,000	50,000	23,040
248-903.00-971.010	LAND HELD FOR RESALE	80,553	100,000	100,000	-
248-903.00-971.134	FARMERS MARKET-2150 CED/	-	15,000	15,000	5,000
<b>Total Expenditures</b>		<b>\$ 80,553</b>	<b>\$ 166,000</b>	<b>\$ 165,000</b>	<b>\$ 28,040</b>



## DDA DEBT SERVICE (905)

### **Purpose**

To account for bond principal and interest due in the current year.

### **Activities**

During 2010, the 1997 Project 9 Bonds and the 2001 College Road Water/Sewer Bonds were refunded and the 2010 Refunding Bonds were issued.

Expenditures in this activity are for the following DDA bonds:

1. 2003 DDA Bonds issued for the construction of the DDA/Sheriff office building.
2. 2008 DDA Bonds issued for Cedar Heights & Delhi NE/Depot Street infrastructure projects, construction of a new senior center, Holt/Aurelius corner landscaping, and sidewalks and lighting along Holt Rd.
3. 2010 DDA Refunding Bonds for the development of infrastructure in the industrial park and for providing water and sewer service along College Road.

### **Resources Needed**

The attached year 2011 budget requests expenditures of \$1,347,890.



**DDA Debt Service**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
248-905.00-971.117	PRIN - HOLT PLAZA CORNER	\$ 27,243	\$ 20,160	\$ 20,160	\$ -
248-905.00-971.118	INTER - HOLT PLAZA COR	3,160	700	700	-
248-905.00-971.120	REF DEBT PYMT TO ESCROW	-	-	2,513,200	-
248-905.00-991.300	PRIN PAYMT-2003 DDA BOND	60,000	60,000	60,000	65,000
248-905.00-992.000	BONDING EXPENSE	-	-	68,000	-
248-905.00-995.300	INTER PYMT-2003 DDA BOND	27,760	26,020	26,020	24,100
248-905.00-999.000	PAYING AGENT FEES	225	300	300	300
248-905.00-999.100	TRANS OUT-394-PROJ 9 DEBT	146,675	142,930	109,900	-
248-905.00-999.210	TRANS OUT-398 COLLEGE RD	216,335	214,980	189,120	-
248-905.00-999.220	TRANS OUT-392 2008 DDA BD	721,822	728,740	728,740	730,360
248-905.00-999.230	TRANS OUT-393 2010 DDA REF	-	-	6,800	528,130
<b>Total Expenditures</b>		<b>\$ 1,203,220</b>	<b>\$ 1,193,830</b>	<b>\$ 3,722,940</b>	<b>\$ 1,347,890</b>



**DDA 2008 BOND DEBT SERVICE FUND SUMMARY (392)  
2008-2024 (17 YEARS)**

This bond was issued in 2008 to fund the following six projects in the DDA district: reconstruction of Cedar St. from Dallas to Holbrook, infrastructure for Cedar Hts. neighborhood, infrastructure for Delhi NE/Depot St. area, sidewalks and lighting along Holt Rd. from Thorburn to Aspen Lakes, construction of Senior Citizens' Center, and landscaping corner of Holt & Aurelius Rds. The revenue for 90% of the bond payments comes from the Downtown Development authority, with the remaining portion paid by the Sewer Fund.

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Debt Service	<u>721,822</u>	<u>728,740</u>	<u>728,740</u>	<u>730,360</u>
<b>Total Expenditures</b>	<b>721,822</b>	<b>728,740</b>	<b>728,740</b>	<b>730,360</b>
<b>Revenues over (under) expenditures</b>	<b>(721,822)</b>	<b>(728,740)</b>	<b>(728,740)</b>	<b>(730,360)</b>
<b>Other financing sources (uses)</b>				
Transfer from DDA	<u>721,822</u>	<u>728,740</u>	<u>728,740</u>	<u>730,360</u>
<b>Total other financing sources (uses)</b>	<b>721,822</b>	<b>728,740</b>	<b>728,740</b>	<b>730,360</b>
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**2008 DDA DEBT RETIREMENT FUND REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
392-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 721,822	\$ 728,740	\$ 728,740	\$ 730,360
<b>Total</b>		<b>\$ 721,822</b>	<b>\$ 728,740</b>	<b>\$ 728,740</b>	<b>\$ 730,360</b>

**2008 DDA DEBT RETIREMENT FUND EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
392-905.00-991.000	PRINCIPAL	\$ 377,916	\$ 395,920	\$ 395,920	\$ 409,410
392-905.00-995.000	INTEREST	343,656	332,320	332,320	320,450
392-905.00-998.000	PAYING AGENT FEES	250	500	500	500
<b>Total</b>		<b>\$ 721,822</b>	<b>\$ 728,740</b>	<b>\$ 728,740</b>	<b>\$ 730,360</b>



**DDA 2010 REFUNDING BOND SERVICE FUND SUMMARY (393)  
2010 - 2015 (6 Years)**

This bond was issued in 2010 to retire both the DDA College Water/Sewer Bond debt & the Project 9 (RSDC) Bond debt. The revenue for the bond payments comes from the Downtown Development Authority

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Debt Service	-	-	6,800	528,130
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>528,130</b>
<b>Other Financing Sources (Uses)</b>				
Transfer from DDA	-	-	6,800	528,130
<b>Total Otr Fin Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>528,130</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DDA 2010 REFUNDING DEBT REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
393-000.00-699.065	TRANS IN FROM DELHI DDA	-	-	6,800	528,130
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 528,130</b>

**DDA 2010 REFUNDING DEBT EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
393-905.00-956.000	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -
393-905.00-991.000	PRINCIPAL	-	-	-	495,000
393-905.00-995.000	INTEREST	-	-	6,600	32,730
393-905.00-999.000	PAYING AGENT FEES	-	-	200	400
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 528,130</b>



**DDA PROJECT 9 DEBT SERVICE FUND SUMMARY (394)  
1998-2010**

This bond was issued in 1997 to build infrastructure for Regional Steel Distribution Center (RSDC). The revenue for the bond payments comes from the Downtown Development authority. The bonds were refunded in 2010.

Description	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Debt Service	146,675	142,930	109,900	-
<b>Total Expenditures</b>	<b>146,675</b>	<b>142,930</b>	<b>109,900</b>	-
<b>Revenues over (under) expenditures</b>	<b>(146,675)</b>	<b>(142,930)</b>	<b>(109,900)</b>	-
<b>Other financing sources (uses)</b>				
Transfer from DDA	146,675	142,930	109,900	-
<b>Total other financing sources (uses)</b>	<b>146,675</b>	<b>142,930</b>	<b>109,900</b>	-
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECT 9 (RSDC) INFRASTRUCTURE BOND DEBT FUND REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
394-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 146,675	\$ 142,930	\$ 109,900	\$ -
<b>Total Revenue</b>		<b>\$ 146,675</b>	<b>\$ 142,930</b>	<b>\$ 109,900</b>	<b>\$ -</b>

**PROJECT 9 (RSDC) INFRASTRUCTURE BOND DEBT FUND EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
394-905.00-991.000	PRINCIPAL	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
394-905.00-995.000	INTEREST	71,375	67,630	34,750	-
394-905.00-999.000	PAYING AGENT FEES	300	300	150	-
<b>Total Expenditures</b>		<b>\$ 146,675</b>	<b>\$ 142,930</b>	<b>\$ 109,900</b>	<b>\$ -</b>



**DDA COLLEGE ROAD DEBT SERVICE FUND SUMMARY (398)  
2001 - 2010**

This bond was issued in 2001 to provide sewer and water service along College Rd. The revenue for the bond payments comes from the Downtown Development Authority. The bonds were refunded in 2010.

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Debt Service	216,335	214,980	189,120	-
<b>Total Expenditures</b>	<b>216,335</b>	<b>214,980</b>	<b>189,120</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfer from DDA	216,335	214,980	189,120	-
<b>Total Otr Fin Sources (Uses)</b>	<b>216,335</b>	<b>214,980</b>	<b>189,120</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DDA COLLEGE WAT/SEW DEBT REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
398-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 216,335	\$ 214,980	\$ 189,120	\$ -
<b>Total Revenue</b>		<b>\$ 216,335</b>	<b>\$ 214,980</b>	<b>\$ 189,120</b>	<b>\$ -</b>

**DDA COLLEGE WAT/SEW BOND DEBT EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
398-905.00-991.000	PRINCIPAL	\$ 155,000	\$ 160,000	\$ 160,000	\$ -
398-905.00-995.000	INTEREST	61,060	54,680	28,980	-
398-905.00-999.000	PAYING AGENT FEES	275	300	140	-
<b>Total Expenditures</b>		<b>\$ 216,335</b>	<b>\$ 214,980</b>	<b>\$ 189,120</b>	<b>\$ -</b>



**Brownfield Redevelopment Authority (243 Fund):** The Delhi Charter Township Brownfield Redevelopment Authority is a separate legal entity operating in conformity with Delhi Charter Township's policies and procedures. The Brownfield Redevelopment Authority is reported in the Township's financial statements as a discreetly presented component unit.

**Purposes of the Fund:** The Brownfield Redevelopment Authority was created pursuant to Public Act 381 of 1996, as amended. Resolution No. 2001-167, adopted by the Delhi Charter Township Board of Trustees on September 4, 2001 authorizes its existence.

The primary purpose of the Brownfield Redevelopment Authority is to assist in financing environmental assessment, remediation and other environmental response activities as authorized by PA 381, as amended. All activities of the Authority are carried out in conformance with adopted Brownfield Redevelopment Plans under supervision of the Board of Directors of the Authority. The membership of the Board of Directors of the Brownfield Redevelopment Authority is composed of the Board of Directors of the Delhi Charter Township Downtown Development Authority.

The Authority may carry out its activities throughout Delhi Township. The objectives of the Authority are outlined in the most recently adopted Brownfield Redevelopment Plan and are as follows:

1. Clean-up of environmentally challenged properties.
2. Enhance the Township's tax base by preparing environmentally challenged properties for desirable and productive re-uses.
3. Identify sites that are "abandoned" as defined by Michigan law and facilitate their redevelopment.

Specific projects that may be undertaken by the Brownfield Redevelopment Authority in support of these objectives as a part of the FY 2011 Budget include:

1. Reimbursement of costs advanced by the developer of the Woodland Lakes project (referred to as Brownfield #1).
2. Reimbursement of costs related to the remediation of property at 2350 Cedar Street (referred to as Brownfield #2).
3. Reimbursement of costs incurred for an asphalt paved parking lot at 1953 Cedar Street (referred to as Brownfield #3).
4. Identification of future eligible Brownfield projects; preparation of Brownfield Redevelopment Plans and implementation of plans.

**Resources/Uses:** Taxes and interest revenue of \$190,310 are anticipated along with \$190,240 of expenditures.



**BROWNFIELD FUND SUMMARY**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Revenues</b>				
Taxes	\$ 212,840	\$ 209,960	\$ 205,460	\$ 190,240
Interest	77	70	70	70
<b>Total Revenue</b>	<b>212,917</b>	<b>210,030</b>	<b>205,530</b>	<b>190,310</b>
<b>Expenditures</b>				
Community and Economic Dev				
Brownfield-Administration	1,535	5,080	5,080	5,080
Remediation	208,491	204,880	200,380	185,160
<b>Total Expenditures</b>	<b>210,026</b>	<b>209,960</b>	<b>205,460</b>	<b>190,240</b>
<b>Revenues over (under) expenditures</b>	<b>2,891</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Fund Balance, Beginning</b>	<b>6,958</b>	<b>9,849</b>	<b>9,849</b>	<b>9,919</b>
<b>Fund Balance, Ending</b>	<b>\$ 9,849</b>	<b>\$ 9,919</b>	<b>\$ 9,919</b>	<b>\$ 9,989</b>



**Brownfield Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
243-000.00-403.005	CURR TAXES-BROWNFLD #1	\$ 203,543	\$ 200,070	\$ 195,910	\$ 181,860
243-000.00-403.020	CURR TAXES-BROWNFLD #2	6,576	7,330	7,120	6,400
243-000.00-403.030	CURR TAXES-BROWNFLD #3	2,721	2,560	2,430	1,980
243-000.00-664.000	INTEREST	77	70	70	70
<b>Total</b>		<b>\$ 212,917</b>	<b>\$ 210,030</b>	<b>\$ 205,530</b>	<b>\$ 190,310</b>

**Brownfield Administration**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
243-733.00-801.000	LEGAL FEES	\$ 485	\$ 4,000	\$ 4,000	\$ 4,000
243-733.00-807.000	AUDIT FEES	1,050	1,080	1,080	1,080
<b>Total</b>		<b>\$ 1,535</b>	<b>\$ 5,080</b>	<b>\$ 5,080</b>	<b>\$ 5,080</b>

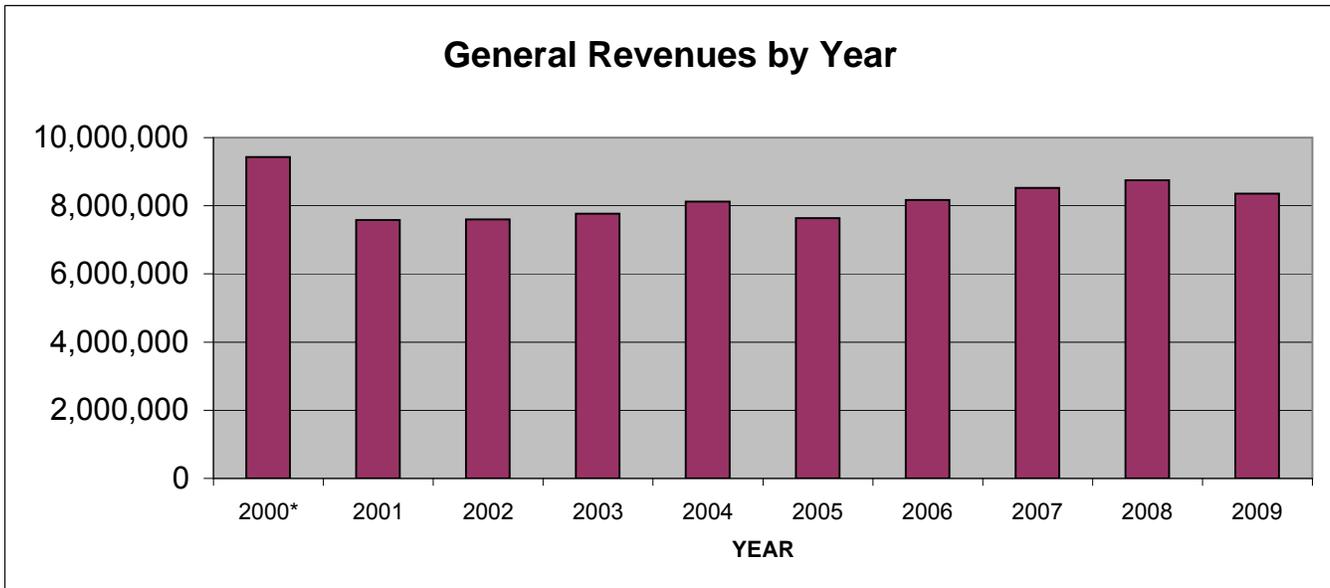
**Brownfield Remediation Plans**

<b>GL Number</b>	<b>Description</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
243-734.00-957.000	REMED PMT-DELL RD; P #1	\$ 198,791	\$ 194,990	\$ 190,830	\$ 176,780
243-734.00-957.002	REMED PMT-2350 CEDAR; #2	6,343	7,330	7,120	6,400
243-734.00-957.003	REMED PMT-1953 CEDAR; #3	3,357	2,560	2,430	1,980
<b>Total</b>		<b>\$ 208,491</b>	<b>\$ 204,880</b>	<b>\$ 200,380</b>	<b>\$ 185,160</b>



**General Revenues by Source - 10 Year History  
General, Special Revenue, and Debt Service Funds**

Description	2000*	2001	2002	2003	2004	2005	2006	2007	2008	2009
Taxes	\$ 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	\$ 3,726,355
Licenses & Permits	380,096	393,015	470,019	635,989	470,630	16,262	17,215	16,969	15,965	16,526
Federal Sources	2,577,022	74,604	-	-	40,294	-	4,500	-	63,308	116,792
State Sources	1,829,262	2,296,291	2,119,894	1,956,061	1,898,257	1,844,782	1,803,595	1,775,969	1,843,733	1,568,565
Other Intergovernmen	39,978	22,795	23,661	24,351	277,055	103,905	88,590	278,162	127,926	147,392
Special Assessments	243,690	131,084	161,804	99,388	332,282	283,497	334,315	309,267	413,635	345,481
Charges for Services	775,989	867,014	939,730	1,021,182	1,209,400	1,233,289	1,448,989	1,612,695	1,660,429	1,644,706
Interest Income	374,080	303,914	212,674	85,307	123,915	196,732	354,870	395,285	227,839	89,122
Other	733,330	861,896	881,193	995,882	932,647	876,789	787,875	651,883	767,711	699,737
<b>Total</b>	<b>\$ 9,430,304</b>	<b>\$ 7,579,643</b>	<b>\$ 7,604,821</b>	<b>\$ 7,767,919</b>	<b>\$ 8,121,736</b>	<b>\$ 7,638,813</b>	<b>\$ 8,165,453</b>	<b>\$ 8,522,958</b>	<b>\$ 8,751,775</b>	<b>\$ 8,354,676</b>

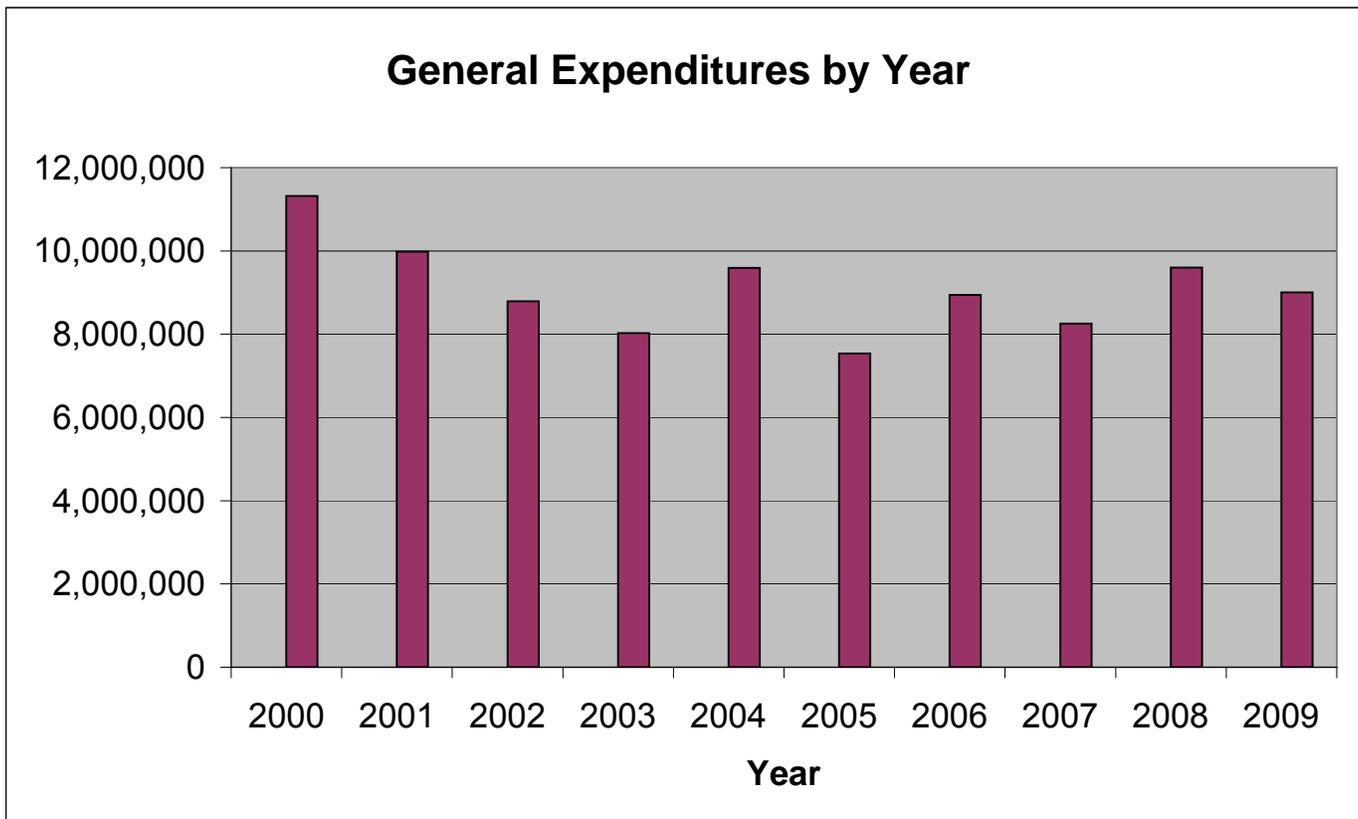


\* In 2000 the Township received a one-time federal grant for \$2,500,000.



**General Expenditures by Function - 10 Year History  
General, Special Revenue, and Debt Service Funds**

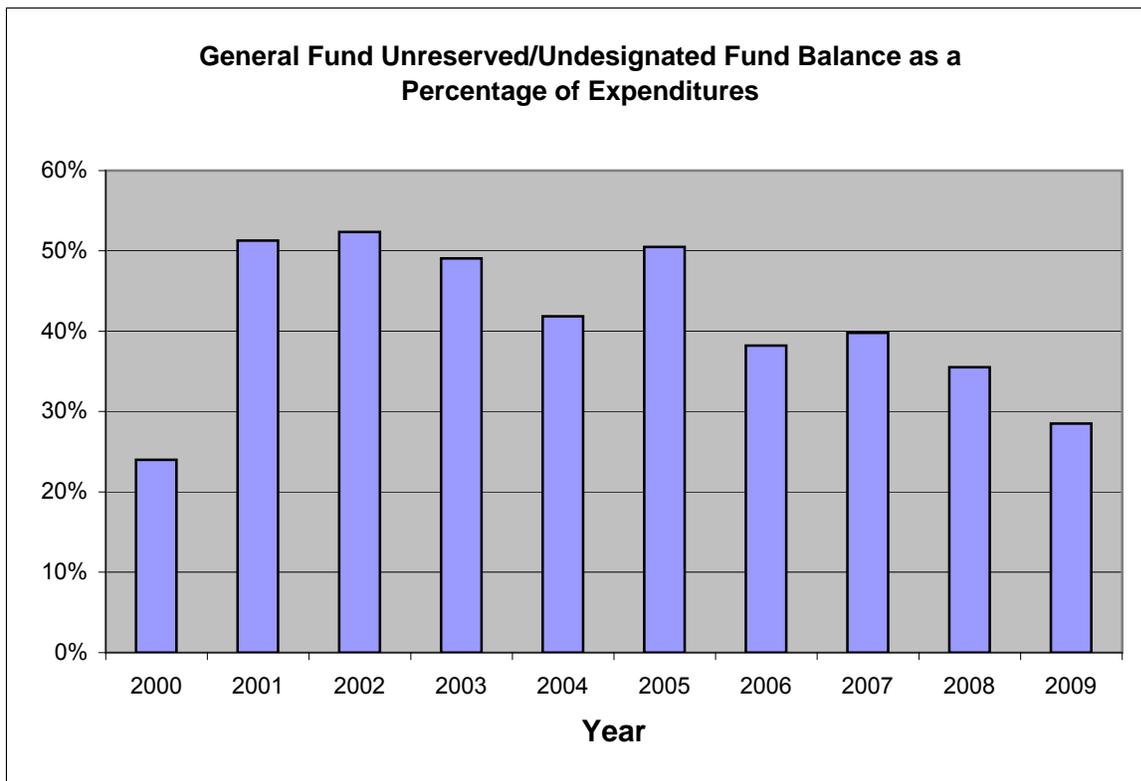
Description	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Gov't	\$1,459,692	\$1,611,891	\$1,754,695	\$1,837,345	\$2,089,764	\$1,959,882	\$2,098,720	\$2,145,159	\$2,157,101	\$2,018,484
Public Safety	2,767,745	3,078,197	3,385,031	3,626,658	3,521,507	3,479,152	3,679,179	3,881,356	4,102,659	4,191,856
Infrastructure/En	711,977	730,361	754,800	894,686	897,293	410,636	488,254	467,234	582,877	542,762
Rec & Cultural	422,114	488,186	504,547	546,032	615,878	622,949	630,761	694,297	706,826	767,951
Other	128,738	113,293	164,696	205,754	218,691	209,611	230,413	204,589	333,332	323,535
Capital Outlay	5,046,349	348,546	1,280,556	332,409	1,653,577	219,857	1,201,701	255,292	1,107,863	531,272
Debt Service	786,159	3,614,925	944,761	581,756	593,611	632,599	614,364	605,355	609,197	627,382
<b>Total</b>	<b>\$11,322,774</b>	<b>\$9,985,399</b>	<b>\$8,789,086</b>	<b>\$8,024,640</b>	<b>\$9,590,321</b>	<b>\$7,534,686</b>	<b>\$8,943,392</b>	<b>\$8,253,282</b>	<b>\$9,599,855</b>	<b>\$9,003,242</b>





**General Fund Balance Compared to Annual Expenditures  
10 Year History**

<b>December 31</b>	<b>Reserved Fund Balance</b>	<b>Unreserved/ Designated Fund Balance</b>	<b>Unreserved/ Undesignated Fund Balance</b>	<b>Annual Expenditures Before Other Financing Uses</b>	<b>Unreserved Balance as Percent of Expenditures</b>
2000	324,266	616,417	2,335,616	9,730,222	24%
2001	93,734	645,723	2,937,765	5,726,924	51%
2002	37,310	689,703	3,172,804	6,059,729	52%
2003	19,283	710,971	3,271,559	6,668,308	49%
2004	22,249	532,529	3,061,745	7,313,456	42%
2005	17,181	425,468	3,052,549	6,047,444	50%
2006	16,879	230,932	2,579,103	6,750,300	38%
2007	131,422	133,880	2,623,553	6,590,521	40%
2008	43,263	66,352	2,476,076	6,968,367	36%
2009	118,499	0	1,949,051	6,833,821	29%





**Value of Taxable Property (Ad Valorum and IFT) - 10 Year History**

<b>December 31</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Leased Land</b>	<b>Total Taxable Property</b>	<b>Real Property as Percent of Total Taxable Property</b>
2001	463,545,074	37,343,115	-	500,888,189	93%
2002	505,950,191	38,441,912	-	544,392,103	93%
2003	567,885,073	61,931,736	-	629,816,809	90%
2004	621,457,978	59,781,100	175,800	681,414,878	91%
2005	679,010,029	65,226,100	174,900	744,411,029	91%
2006	729,416,549	65,444,850	177,476	795,038,875	92%
2007	789,082,255	46,577,255	177,350	835,836,860	94%
2008	783,638,834	64,514,350	180,552	848,333,736	92%
2009	762,966,560	60,465,100	134,900	823,566,560	93%
2010	713,351,687	63,690,700	134,494	777,176,881	92%

**State Equalized Value**

<b>December 31</b>	<b>Amount</b>
2001	548,498,450
2002	609,018,900
2003	722,447,500
2004	781,176,500
2005	855,221,750
2006	911,499,400
2007	935,581,885
2008	938,624,950
2009	875,004,950
2010	811,776,375



**Property Tax Levies and Collections - 10 Year History**

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
2000	2,471,213	2,461,437	99.60%	8,629	2,470,067	99.95%
2001	2,578,062	2,549,452	98.89%	27,210	2,576,662	99.95%
2002	2,830,963	2,801,194	98.95%	29,574	2,830,768	99.99%
2003	3,039,438	2,986,631	98.26%	51,339	3,037,969	99.95%
2004	3,360,749	3,340,283	99.39%	16,247	3,356,530	99.87%
2005	3,539,253	3,520,466	99.47%	17,687	3,538,153	99.97%
2006	3,843,446	3,829,154	99.63%	7,676	3,836,830	99.83%
2007	4,308,253	4,297,110	99.74%	9,141	4,306,251	99.95%
2008	4,436,174	4,422,146	99.68%	8,331	4,430,477	99.87%
2009	4,336,310	4,325,485	99.75%	3,228	4,328,713	99.82%

Ingham County reimburses the Township for all delinquent real property tax.



### Top 20 Taxpayers

Rank	Name	2010 Taxable Value	2010 Assessed Value	# Of Parcels	% of Total Taxable Value
1	RSDC OF MICHIGAN LLC	28,715,982	28,769,800	4	3.69%
2	CONSUMERS ENERGY COMPANY	10,921,732	10,975,200	24	1.41%
3	DART CONTAINER CORP	7,223,061	7,460,700	25	0.93%
4	WOODLAND LAKES INVESTMENT GRP	6,522,500	6,522,500	1	0.84%
5	PARKER HANNIFIN CORP	5,859,667	5,861,500	2	0.75%
6	BONDARENKO LTD LLC	4,134,980	4,616,000	30	0.53%
7	MPT LANSING LLC	3,595,286	3,599,100	5	0.46%
8	THEROUX DEVELOPMENT CO	3,576,305	4,961,100	7	0.46%
9	STEALTH MEDICAL TECHNOLOGIES LL	3,223,400	3,223,400	2	0.41%
10	ASPEN LAKES ESTATES II LLC	2,992,004	3,151,600	1	0.38%
11	ORCHID ORTHOPEDIC SOLUTION, LLC	2,968,700	2,968,700	1	0.38%
12	COMCAST OF MICHIGAN LLC	2,775,883	2,801,100	4	0.36%
13	MAGNA INTERIOR SYSTEMS INC	2,281,933	2,288,800	1	0.29%
14	DTN ENTERPRISES LLC	2,278,904	2,315,700	4	0.29%
15	SENIOR CARE EQUITIES #11 LLC	2,199,900	2,199,900	1	0.28%
16	DELHI PARTNERS LIMITED DIVIDEND	2,156,200	2,156,200	2	0.28%
17	STONEGATE MOBILE HOME PARK	1,911,507	2,934,600	186	0.25%
18	TMT DELHI LLC	1,778,900	1,778,900	1	0.23%
19	CPSM HOLDING CORP	1,754,200	1,754,200	4	0.23%
20	CAPCAR REALTY 1.1, LLC	1,735,600	1,735,600	1	0.22%
<b>Total Top 20</b>		<b>98,606,644</b>	<b>102,074,600</b>		<b>12.69%</b>
<b>Total Entire Township</b>		<b>777,176,881</b>	<b>811,776,375</b>		



**POLICY NO. 119**  
**Adopted July 15, 2003**  
**Amended Nov. 15, 2005**

**DELHI TOWNSHIP POLICY MANUAL**

**I. SUBJECT**

PURCHASING

**II. PURPOSE**

To provide guidelines for the authorization and processing of purchasing transactions and to ensure that proper controls are in place with respect to the procurement of goods and services with Township funds.

**III. SCOPE**

This policy applies to all employees and officials of Delhi Charter Township

**IV. POLICY**

It shall be the general policy of Delhi Charter Township to purchase materials and services from the most economical source. Purchases should be made from Township establishments unless it can be shown that the required material or service is not readily available from Township sources at a competitive price.

A. Authorization to Purchase.

Unless otherwise noted, each department head is authorized to purchase materials and services within the guidelines of their departmental budget and are responsible for expending funds in accordance with this policy.

Departments shall not consider appropriations contained in the budget as a mandate to expend Township funds, nor does the budget constitute authorization to commit the Township as such authorization originates from the provisions of this purchasing policy.

The Township shall not be responsible for any obligations incurred by an official or employee that is contrary to the provisions of this purchasing policy.

1. Credit Cards. Credit cards are the preferred method of purchase for purchases authorized under Township Policy No. 123 - Credit Card Transactions.



2. Petty Cash. Petty cash should be used for purchases under \$50 that can not be purchased with a credit card. Each department head or designee is responsible for the disbursement of petty cash funds. The Township Manager shall approve the establishment of petty cash accounts and the limits thereof.
3. Purchases up to \$1,500. Department heads are authorized to purchase materials and services up to \$1,500 if funds are available within their departmental budget. A department head may temporarily designate in writing an individual to temporarily authorize purchases during his/her official time off. The designation must be in writing and be approved by the Township Manager.
4. Purchases from \$1,500 to \$10,000. Purchases in excess of \$1,500 shall be approved by the Township Manager. The Assistant Township Manager-HR, Township Clerk or Treasurer is authorized to carry out the purchasing duties of the Township Manager during his/her official time off.
5. Purchases over \$10,000. The Township Board shall approve all purchases and contracts over \$10,000.
6. Professional Services and Contracts. All professional services and contracts over \$1,500 are to be signed by the Township Manager. All professional services and contracts over \$10,000 must be approved by the Township Board.
7. Legal Services. The Township Manager must approve all new or non-routine requests for legal services.
8. Education and Training. The Township Manager must approve all requests for continuing education, conferences, seminars, and reimbursement of the same, including all related expenses.
9. Change Orders. The Township Manager shall have the authority to approve change orders in amounts up to 10% of the total original price for each change order and up to 20% of the price for the cumulative value of all change orders on a given project. Change orders exceeding the 10% or 20% limits shall be submitted to the Township Board for approval.

B. Purchase Order System.

Purchase orders are to be used to indicate prior approval for the purchase of goods and services. The purchase order is also used as a budgeting and management tool as well as a method for maintaining internal controls. Purchase orders are required for purchases in excess of \$50. The following exceptions do not require a purchase order:

- Authorized credit card purchases under \$1,500



- Payroll
- Utilities (sewer, electric, water, gas, telephone, mobile phones)
- Education and training (seminars, conferences)
- Mileage
- Postage
- Gasoline/fuel
- Request for reimbursements
- Publications/subscriptions
- Memberships/dues
- Emergency repairs
- Professional services (legal, engineering, auditing, computer)
- Contractual obligations (including employee benefits and property and liability insurance renewals)

1. Timing. Purchase orders are not to be issued after goods or services are purchased.
2. Blanket Purchase Orders. A blanket purchase order may be issued for the purchase of routine products and materials on an on-going basis when the purchases can not be made by credit card. All blanket purchase orders must be pre-approved by the Township Manager.

C. Quotes.

A minimum of three (3) written quotes shall be requested for all purchases over \$1,500. When practical, written specifications should be provided to vendors to ensure comparative quotes. Quotes are not required for recurring purchases from established suppliers or contractors. Consideration may be given to vendors other than the lowest quote if justifiable circumstances exist that would warrant the same.

D. Sealed Bids.

Sealed bids may be required from time to time by the Township Board. Consideration may be given to vendors other than the lowest bid if justifiable circumstances exist that would warrant the same.

E. Exceptions, Deviations, and Interpretations of this Policy.

These shall be referred to the Township Manager.



**POLICY NO. 117**

**Adopted May 20, 2003**

**Amended August 4, 2003, September 21, 2004, March 7, 2006**

## **DELHI TOWNSHIP POLICY MANUAL**

### **I. SUBJECT**

TOWNSHIP INVESTMENTS

### **II. PURPOSE**

It is the policy of Delhi Charter Township to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the Township and comply with all state statutes governing the investment of public funds.

### **III. SCOPE**

This investment policy applies to all financial assets of the Township. These assets are accounted for in the funds of the Township and include the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, trust and agency type funds and any new fund established by the Township.

A. *Pooling of Funds.* Except for cash in certain restricted and special funds, the Township Treasurer may consolidate cash balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

### **IV. POLICY**

A. Objectives. The primary objectives, in priority order, of the Township's investment activities shall be:

1. *Safety.* Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. The Township shall seek to preserve principle by mitigating the two types of risk, credit risk and interest rate risk.

a. **Credit risk**

The Township will minimize Credit Risk, which is the risk of loss due to the failure of the security issuer or backer, by: limiting investments to the types of securities listed in Section IV(C) of this Investment Policy Manual; and by pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Township will do business in accordance with the policies listed in Section IV(K).

The Township will minimize Concentration Credit Risk, which is the risk of loss attributed to the magnitude of the Township's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

b. **Interest Rate Risk**

The Township will minimize Interest Rate Risk, which is the risk that the market value of the securities in the portfolio will fall due to changes in market interest rates, by: structuring the investment portfolio so that securities mature to meet cash



requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing current operating funds primarily in short-term securities, money market mutual funds, or similar investments pools and limiting the average maturity of the portfolio in accordance with this policy.

c. **Foreign Currency Risk**

The Township is not authorized to invest in investments which have this type of risk.

2. **Diversification.** The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
3. **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
4. **Return on Investment.** The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

B. **Delegation of Authority to Make Investments.** Authority to manage the investment program is derived from MCL 41.76. Management responsibility for the investment program is hereby delegated to the Township Treasurer per MCL 41.76, who shall establish written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Township Treasurer. The Township Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. In the absence of the Treasurer, all duties shall be performed by the Deputy Treasurer.

C. **Investments.** The Township Treasurer is limited to investments authorized by Act 20 of 1943, as amended, and may invest in the following:

1. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States with remaining maturities of five (5) years or less, unless purchased for a Debt Retirement or other long-term investment account. Any Mortgage Backed security shall have an average life of five (5) years or less at the time of purchase. The aggregate dollars of Treasury Inflation Protected Securities may have an average life of five (5) years.
2. Certificates of deposit of a bank which is a member of the Federal Deposit Insurance Corporation and which is also eligible to be a depository of surplus funds belonging to the Township under sections 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being sections 21.145 and 21.146 of the Michigan Compiled Laws. No maturity shall extend beyond five (5) years.
3. Commercial paper rated at the time of purchase within the two highest classifications by not less than two standard rating services and which matures not more than 270 days after the date of purchase. No more than 25% of the portfolio may be invested in commercial paper, exclusive of assets held in the Trust and Agency accounts.



4. United States government or federal agency obligation repurchase agreements. Total portfolio investment shall not exceed 25%.
  5. Banker's acceptances of United States Banks. Total portfolio investment shall not exceed 25%.
  6. Mutual funds registered under the investment company act of 1940, title 1 of chapter 686, 54 Stat. 789, 15 U S C 80a-1 to 80a-3 and 80a-4 to 80a-64, with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation. This authorization is limited to securities whose intention is to maintain a net asset value of \$1.00 per share.
  7. Obligations described in subdivisions (a) through (f) if purchased through an interlocal agreement under the urban cooperations act of 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
  8. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, 129.11 to 129.118.
- D. Safekeeping and Custody. All security transactions, including collateral for repurchase agreements and financial institution deposits entered into by the Township Treasurer shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third party custodian designated by the treasurer and evidenced by safekeeping receipts as determined by the treasurer.
- E. Prudence. The standard of prudence to be applied by the investment office shall be the "*prudent investor*" rule, which states:
- Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
- Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's performance provided that deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
- F. Ethics. The investment officer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The investment officer shall disclose to the public any material financial interest in financial institutions that conduct business with the Township, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Township's portfolio. The investment officer shall subordinate his/her personal investment transactions to those of the Township, particularly with regard to the timing of purchases and sales.
- G. Monitoring and adjusting the portfolio. The investment officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.



- H. Internal Controls. The Township shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.
- I. Market Yield (BENCHMARK). The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. The Township's investment strategy is moderately active. Given this strategy, the basis used by the Treasurer to determine whether market yields are being achieved shall be three month Treasury bills as reported in The Wall Street Journal.
- J. Diversification. The investment officer shall diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Diversification by instrument shall be subject to limits set in the sections above titled "Investments".
1. Diversification by Financial Institution shall be as follows:  
No more than 25% of the total portfolio in any one institution.
  2. Bankers Acceptances:  
No more than 10% of the total portfolio in any one institution.
  3. Certificates of Deposit - Commercial and Savings Banks:  
No more than 50% of the total portfolio in any one institution.
  4. Investment Pools:  
No more than \$5,000,000.00 in any one institution, exclusive of Trust and Agency.
  5. Repurchase Agreements:  
No more than 10% of the total portfolio in any one institution.
  6. Maturity Scheduling:  
Investment maturities shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures, as well as considering sizeable blocks of anticipated revenue.
- K. Qualified institutions. The Township shall maintain a list of financial institutions which are approved for investment purposes. In addition, if used for investing, a list of approved security broker/dealers selected by creditworthiness will also be maintained. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

**Audited Financial statement**  
**Proof of National Association of Securities Dealers Certification**  
**Proof of state registration**  
**Completed broker/dealer questionnaire**  
**Certification of having read and understood and agreeing to comply with the Township's investment policy**

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the investment officer. All qualified institutions will be approved by the Board of Trustees.



Depositories shall meet the following criteria in addition to any previously mentioned:

1. Assets of at least \$50 Million
2. A Sheshunoff rating of at least 30, or Primary Capital as a percent of Total assets as follows:

5.50% for > - \$500 million total assets  
7.00% for \$300 - \$499 million total assets  
7.25% for \$100 - \$299 million total assets  
7.75% for \$50 - \$99 million total assets  
8.50% for < \$50 million total assets

Selection of the depository shall be based on the institution offering the most favorable terms and conditions for the handling of Township funds consistent with requirements previously stated (e.g. diversification).

- L. Performance evaluation and reporting. The Treasurer shall produce quarterly reports for the Township Board, listing by fund each investment within the fund. The report shall show the amount of investment, the institution, maturity date and interest rate. A summary of all investments shall be shown at the end of each report, listed by institution and type of investment. A yearly report to the Board shall be provided as required by law.



**POLICY NO. 121**  
**ADOPTED August 4, 2003**

**DELHI CHARTER TOWNSHIP POLICY MANUAL**

**I. SUBJECT**

CAPITAL ASSET POLICY

**II. PURPOSE**

To provide guidelines for the proper accounting and reporting of capital assets.

**III. SCOPE**

This policy applies to all employees and officials of Delhi Charter Township.

**IV. POLICY**

Delhi Charter Township shall maintain an inventory of capital assets for the purposes of financial reporting, insuring of assets, and for accountability. Department heads shall be responsible for maintaining an inventory of capital assets within their department. The Clerk's office shall maintain a list of real properties purchased by the Township. The Accounting department shall be responsible for maintaining the master inventory list of all Township capital assets and also for financial reporting.

**A. General Guidelines**

1. Definition. Capital assets shall be defined as tangible real and personal property that is expected to have a useful life of more than one-year and has a value of at least \$1,500.00.
2. Maintenance and Improvements. Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not included in the cost of the asset and are expensed as incurred. Improvements are added to the original cost of the asset and depreciated over the remaining useful life.
3. Valuation. Capital assets shall be valued at original/historical cost. This is the actual invoiced cost of the asset, including installation, freight costs and any other costs of placing the asset into service. Donated capital assets shall be valued at their estimated fair market value on the date received.
4. Interest Capitalization. Net interest cost during the construction period shall be included in the cost of the asset when the asset is acquired with debt. The amount of interest to be capitalized is calculated by offsetting construction interest income by interest expense incurred from the date of the borrowing until completion of the project.



B. Departmental Records

1. Physical Inventory. A physical inventory of each department's capital assets shall be taken each year under the direction of the Director of Accounting.
2. Permanent Identification System. Departments shall obtain a permanent identification number and tag for all capital assets from the Accounting department. In situations where physically affixing a tag to an asset is either impossible or impractical due to size or resale considerations, this requirement may be waived.
3. Inventoryable Items not Defined as Capital Assets. Department Heads shall maintain a list of properties that do not meet the capitalization threshold of \$1,500, yet need to be tracked for internal control purposes. These items will not be capitalized for financial reporting purposes.

C. Financial Reporting

1. Useful Life. When asset depreciation is required, it is calculated over the estimated useful lives using the straight-line method as follows:

Sewage disposal plant and equipment	10 – 40	Years
Sewer mains and outfall lines	40	Years
Infrastructure	40	Years
Buildings	40	Years
Machinery and equipment	5 – 10	Years
Furniture and office equipment	10	Years
Computer equipment and systems	3 – 10	Years
Vehicles and automotive equipment	5 – 7	Years
Land improvements	15	Years

D. Other Information

1. Sale of Capital Assets. The Township Board shall approve the sale of all vehicles and other licensed units plus any other capital asset with a cost basis of \$10,000 or more. The Township Manager must approve the disposal of all other capital assets, except those turned in on trade or disposed of for scrap value.

E. Exceptions, Deviations and Interpretations of this Policy.

These shall be referred to the Township Manager.

*2011 – 2016*

***DELHI CHARTER TOWNSHIP  
CAPITAL IMPROVEMENTS PROGRAM***



**DELHI CHARTER TOWNSHIP**  
**2011 – 2016 CAPITAL IMPROVEMENTS PLAN**  
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## **INTRODUCTION**

Delhi Charter Township faces the challenge of meeting the needs of its residents for public services and facilities with increasing costs and relatively fixed revenues. In an effort to effectively set project priorities, the Township has implemented a Capital Improvements Program which began in 2006. 2011 represents the sixth year of Capital Improvement Planning within Delhi Township and, like past years, we continue to refine the process to make it more useable and pertinent to the budget process.

## **WHAT IS A CAPITAL IMPROVEMENT?**

Capital Improvements are public improvements involving the expenditure of public funds, over and above normal annual operating expenses, for the purchase, construction or replacement of specific physical facilities or assets of the community. Examples include, but are not limited to:

- The extension of water mains
- The construction of bicycle & pedestrian pathways
- Parks improvements
- The renovation of community owned buildings
- The purchase of land
- Significant planning or study work
- Extension of sanitary sewer lines
- Construction of sewage treatment facilities
- Others

## **WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?**

A Capital Improvements Program (CIP) is the preparation and updating of a proposed schedule of public works projects and related equipment to be built or purchased by the local municipality within a period of 6 years. It covers the entire range of public facility and service requirements. The CIP lists all currently anticipated future projects, and provides a suggested order of priority for those within the Capital Budget, along with cost estimates and the anticipated means of financing each project.

The first year in this plan is referred to as the “capital budget” and includes those projects that will be recommended for funding in the upcoming fiscal year. *These projects will be considered for inclusion in the Township’s adopted budget.* The succeeding years’ schedule of projects make up the “Capital Improvements Program” and serve as a mechanism for tracking, anticipating and planning for future needs.

## **WHAT ARE THE BENEFITS OF A CAPITAL IMPROVEMENTS PROGRAM?**

- Focusing Attention on Community Goals, Needs, and Capabilities.
- Achieving Optimum Use of the Taxpayer's Dollar.
- Serving Wider Community Interests.
- Encouraging a More Efficient Governmental Administration.
- Improving Intergovernmental and Regional Cooperation.
- Maintaining a Sound and Stable Financial Program.
- Enhancing Opportunities for Participation in Federal and State Grant Programs.

*\*The Contents of This Chapter Were Adapted From: Capital Improvements Programming in Local Government by HUD, Second Printing, 1970, published by USGPO, Washington, D.C. 20402 and Capital Improvements Programs: Linking Budgeting and Planning by Robert A. Bowyer, Planning Advisory Service Report No. 442, 1993, published by the American Planning Association, 1313 E. 60th Street, Chicago, Illinois 60637.*

### **WHY UPDATE IT ANNUALLY?**

The CIP is updated annually in order to fine-tune the capital budget to reflect changing economic conditions and to reflect the need for additional projects or adjust the priority of projects as necessary.

### **QUALIFYING EXPENDITURES UNDER THE CAPITAL IMPROVEMENTS PROGRAM**

In order to be considered a Capital Improvement and be included in this CIP, expenditures must meet at least one of the following criteria:

1. Major, non-recurring expenditure greater than \$20,000
2. Acquisition of land for a public purpose
3. Construction of a new facility or expansion/alteration of existing facility
4. A non-recurring rehabilitation or major repair of all or part of a building, its grounds or other facility if #1 above applies and the expenditure will have a useful life of ten years or more.
5. The purchase of major equipment that requires an expenditure of \$20,000 or more and which may have a useful life of at least five years.
6. Any planning, feasibility, engineering or design study related to a capital improvement.

Projects that do not meet the criteria above are generally not appropriate for inclusion in the CIP and are submitted as a part of the Township's annual operating budget. Some exceptions are made if it is determined that inclusion of the information will benefit long range budgeting for the community.

### **INFORMATION ABOUT DELHI'S SIX OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY**

Delhi Township has six operational funds, which finance the services provided to Township residents and property owners. These funds are the General Fund, the Sanitary Sewer Fund, the Parks Fund, the Fire Equipment & Training Apparatus Fund (FETA), the Community Development Fund and the Water Improvement Fund. Each of these is a separate, primarily autonomous budget entity, except that there may be transfers into one fund from another or from other sources. The General Fund receives most of its revenues from property taxes, state shared revenues, and fees collected for general public services. Revenues to the Sanitary Sewer Fund and the Water Improvement Fund are derived from customer billings, new customer connection fees and special assessments. The Parks Fund receives its revenues primarily from a General Fund allocation along with some revenues from user fees collected by the Parks Department. The FETA Fund is capitalized via a millage leveraged for this specific purpose. The Community Development Fund is capitalized from fees and charges collected from the users of the specific services provided.

The Downtown Development Authority (DDA) was created by the Township Board in 1987 for the purpose of facilitating public improvements and economic development within the DDA area. In addition to helping to offset the cost associated with services received from the Township, the DDA participates and provides funding for many significant public projects. The

DDA’s capital projects have been added to this CIP so that a more accurate scope can be reflected.

**PROJECT RANKING AND DESCRIPTIONS**

All projects submitted for inclusion in the 2011-2016 CIP are reviewed by the Community Development Director, who works with the Township Manager and other Department Heads to establish a priority ranking for each project according to its economic and physical necessity and the benefits anticipated to be gained by Township residents and personnel. The final recommended priority level is established by the Township Manager. The priorities are based on a classification system adapted from Principles and Practice of Urban Planning, published in 1968 by the International City Manager’s Association (pp. 392-394), as follows:

Priority A (Urgent)	Projects which cannot reasonably be postponed. These may be needed to complete an essential or a partially finished project, or to maintain a minimum level of service in a presently established Township program. Also, any project needed to address an emergency situation.
Priority B (Necessary)	Projects which should be carried out within a few years to meet the anticipated needs of a current Township service, or replacement of unsatisfactory facilities.
Priority C (Desirable)	Projects needed for the proper expansion of a Township service. The exact timing of which can wait until funds are available.
Priority D (Deferrable)	Projects which would be needed for ideal operation, but which cannot yet be recommended for action. They can be postponed without detriment to present services.

Projects that are given the same classification can be distinguished further by the Township Manager and the Township Board for budget purposes based on public health and safety considerations, breadth of service area, or the availability of matching funding from other sources outside of the Township. In determining appropriate project funding levels throughout the six-year program period, the Township Manager may exercise one or more of the following options:

- Recommend funding the project in the year and the amount requested by the Department.
- Recommend that the project not be funded at all.
- Recommend partial funding of the project in the year requested.
- Recommend delaying funding of the project to another year.
- Recommend setting aside a portion of the requested money each year to save enough to fund the project in some future year.

The project classifications serve as a guide in preparing the annual Township budget and aid the Township Board in making project funding decisions. The assigned priority level, anticipated funding amount and descriptions of each project appear later in this document.

**STATUS OF PREVIOUS YEAR'S CAPITAL BUDGET  
PROJECTS (2010)**

2009 Project Description	Current Status	Original Amt. in '10 CIP	Anticipated 2010 Funding Level
<b><u>2010 General Fund Projects</u></b>			
<p><b>Community Service Center Roof Replacement</b> Life span of existing roof is over and replacement is now necessary.</p>	This project will be postponed until 2011.	\$264,000	\$0
<p><b>Replacement of Window Treatments at Community Services Center</b> Purchase replacement window treatments for CSC building in order to improve the efficiency of the HVAC system.</p>	This project will be postponed until 2011.	\$40,000	\$0
<p><b>Community Service Center Generator</b> Purchase and install an emergency generator system for the CSC building which will provide backup power for the entire facility.</p>	This project will be postponed until 2011.	\$100,000	\$0
<p><b>HVAC Control System</b> Purchase and install a new control system for the HVAC system at the CSC building to enhance operating efficiency.</p>	This project will be completed via the receipt of an Energy Efficiency Community Block Grant from the State of Michigan. This work will be completed in 2010.	\$50,000	\$0 100% Grant Funded
<p><b>Street Improvements</b> Street enhancements will occur in conjunction with the Ingham County Road Commission and as necessary to facilitate development projects and community objectives.</p>	Pine Tree Road will be repaired in 2010. There is currently no "subdivision road" work proposed and this will only be completed at 100% funding via self-initiated SAD this year.	\$100,000	\$0
<p><b>BS&amp;A.Net Upgrades</b> The second group of program modules will be available in</p>	The first group of modules became available and were installed in April 2010.	\$30,000	\$30,000

2010 for Assessing, Tax, Building, Delinquent PP, PREA, Special Assessment and Internet Support. The existing versus of the software will no longer be supported by the company.	Including GL, Acct. Pay., Payroll, Timesheets, Misc. Receivables, PO, Utility Billing and Cemetery Maint.		
<b>Replacement of Windows XP Operating System</b> All Township computers will need to be updated with a more current version of the Windows operating system.	This software transition has occurred.	\$15,000	\$12,500
<b>Sidewalk Construction</b> Includes construction of sidewalk at Washington Road and implementation of the sidewalk repair program.	The Washington Road project has been postponed until 2011 in this CIP. The sidewalk improvement program will be implemented in 2010.	\$122,000	\$10,000
<b>Scanner Replacement</b> The Clerk's Office uses high-speed scan technology to input data into the LaserFische document management program. This program is essential to daily operations of the Township and the hardware which scans the data is deteriorating and will need to be replaced.	This acquisition will be postponed as long as feasible based on the operational condition of the existing scanning machine.	\$5000 - \$25,000 (depending on technology selected)	\$0
<b><u>2010 Sewer Fund Projects</u></b>			
<b>Fiber Optic/Wireless</b> Connection for DPS & POTW Facilities Necessary to provide adequate communication between the servers at CSC and the computers located in the outlying facilities.	This project has been postponed.	\$200,000	\$0
Lift Station D Improvements Final Design of improvements.	This project will be completed in 2010.	\$308,000	\$291,600
Sewer Rehabilitation Program This category is comprised of Gravity Sewer lining and Manhole Rehabilitation projects.	This project will be postponed.	\$350,000	\$0

DPS Vehicle Replacement DPS will replace the 1999 Astro Van.	This vehicle will be replaced in 2010.	\$25,000	\$25,000
Vactor Truck Replacement A new Vactor truck is needed in order to provide sewer cleaning within the collection system.	This project will be postponed.	\$270,000	\$0
Pine Tree Road Improvements This project will be a 50/50 cost share between the Sewer Fund and the DDA and includes the repair of Pine Tree Road from Keller to Willoughby Road.	This project will be completed, but with a different funding structure. The local road improvement funds received from the ICRC will be applied to this cost and the remainder will be shared between the Sewer Fund and the DDA.	\$100,000	\$70,000
<b><u>2010 Water Fund Projects</u></b>			
There are no Water Fund projects proposed in 2010.			
<b><u>2010 Parks Fund Projects</u></b>			
There are no Parks Fund projects proposed in 2010.			
<b><u>2010 Fire Equipment Fund Projects</u></b>			
<b>Replacement of the 2003 Ford Lifeline Ambulance</b> Anticipated and scheduled replacement of aging vehicle.	This project will be completed in 2010 as a “refurbish” of the existing ambulance rather than a total replacement.	\$100,000	\$70,000
<b><u>2010 Downtown Development Authority Projects</u></b>			
<b>Cedar Street Reconfiguration Project</b> This project includes the reduction of Cedar Street from Holt Road to Aurelius Road from four to three lanes, installation of an additional mid-block crossing area and road repairs/maintenance. The DDA will pre-pay for the improvements in 2010, with payback of the 80% state/federal funding in 2011 (\$480K).	This project will not be completed in 2010 and will be modified for inclusion in an upcoming year’s planning.	\$600,000	\$0

<p><b>Pioneer Cemetery Sidewalk Improvements</b> This project will result in the installation of a suitable sidewalk along Aurelius Road in front of the Pioneer Cemetery.</p>	<p>This project will be completed in 2010.</p>	<p>\$120,000</p>	<p>\$130,000</p>
<p><b>I-96 to Jolly Road Trail Extension</b> This project would include construction of non-motorized pathway from the underpass at I-96 to Jolly Road on the east side of the Sycamore Creek. Grant sources will be sought to assist with construction costs.</p>	<p>This project has been modified for 2010 and will include construction of the “north trail connector” instead of the underpass, contingent upon receipt of ARRA (100%) or other funding (80%) for implementation.</p>	<p>\$1,200,000</p>	<p>\$1,200,000</p>
<p><b>Pine Tree Road Improvements</b> This project will be a 50/50 cost share between the Sewer Fund and the DDA and includes the repair of Pine Tree Road from Keller to Willoughby Road.</p>	<p>This project will be completed, but with a different funding structure. The local road improvement funds received from the ICRC will be applied to this cost and the remainder will be shared between the Sewer Fund and the DDA.</p>	<p>\$100,000</p>	<p>\$70,000</p>
<p><b>Farmer’s Market Rehabilitation</b> The demonstrated success of the Farmer’s Market has spurred the need to make some improvements to the facility which are likely to include items such as new bathrooms, HVAC and structural enhancements.</p>	<p>This project will be postponed.</p>	<p>\$150,000</p>	<p>\$0</p>
<p><b>Veteran’s Park Amphitheater Improvements</b> will be made to the Amphitheater which include a shelter, sound system and other items necessary to continue the use of the park for concerts, movies and other productions.</p>	<p>This project will be postponed.</p>	<p>\$150,000</p>	<p>\$0</p>

## 2011 Capital Budget

Priority Level:	Project Description:	Budget Amount:
<b><u>2011 General Fund</u></b>		
A	<b>BS&amp;A.Net Upgrades</b> The final group of program modules will be available in 2011. The existing version of the software will no longer be supported by the company.	\$25,000
B	<b>Community Service Center Roof Replacement</b> Life span of existing roof is over and replacement is now necessary.	\$264,000
B	<b>Replacement of Window Treatments at Community Services Center</b> Purchase replacement window treatments for CSC building in order to improve the efficiency of the HVAC system.	\$40,000
B	<b>Community Service Center Generator</b> Purchase and install an emergency generator system for the CSC building which will provide backup power for the entire facility.	\$100,000
C	<b>Washington Road Sidewalk Extension</b> The installation of sidewalk along Washington Road is necessary to provide walkable connectivity to the school complex and adjacent/nearby neighborhoods.	\$120,000
<b><u>2011 Sewer Fund Projects</u></b>		
A	<b>State Revolving Fund Projects</b> This includes the construction of the Lift Station D, the force-main and screening at the headworks that were designed in 2010 and are a part of the SRF plan and funding and low interest loan.	\$3,500,000
B	<b>Vactor Truck Replacement</b> A new Vactor truck is needed in order to provide sewer cleaning within the collection system.	\$270,000
B	<b>Vehicle Rotation Schedule</b> See exhibit A	\$78,300
<b><u>2011 Parks Fund</u></b>		
A	<b>Vahalla Park Bathroom Upgrade</b> This project is necessary to provide adequate facilities for the newly expanded and upgraded Vahalla Park, which includes the playground and trailhead. This project is subject to receipt of 75% (or similar) grant funding. Twp. portion of which is approximately \$94,000.	\$377,000
C	<b>Veteran's Park Amphitheater – Phase I</b> This project would include the construction of an awning over the	\$250,000

	audience area within the existing amphitheater. The DDA anticipates providing matching funds only for this project, assuming grant funding is obtained.	
B	<b>Vehicle Rotation Schedule</b> See exhibit A	\$30,000
<b><u>2011 Fire Equipment &amp; Training Apparatus Fund</u></b>		
B	<b>Replacement of 2002 Tahoe</b>	\$35,000
<b><u>2011 Downtown Development Authority</u></b>		
A	<b>I-96 Trail Underpass</b> This project will construct trail from Dell Road to the north side of the I-96 right of way.	\$1,200,000
B	<b>Farmer's Market Rehabilitation</b> The demonstrated success of the Farmer's Market has spurred the need to make some improvements to the facility that are likely to include items such as new bathrooms, HVAC and structural enhancements.	\$75,000
B	<b>Cedar/Holt Mid-Block Crossings</b> This project includes the installation of at least two mid-block crossing locations on Holt Road and Cedar Street (1 each). This project will be implemented in cooperation with the Ingham County Road Commission.	\$100,000
C	<b>DDA Light Replacements</b> This project includes the conversion of fixtures within existing lights with concrete poles to LED.	\$20,000
<b><u>2011 Community Development</u></b>		
B	<b>Vehicle Rotation Schedule</b> <i>See exhibit A</i>	\$7,500

**CAPITAL IMPROVEMENTS PROGRAM**  
**Years 2012 – 2016 Project Descriptions**

Priority Level:	Project Description:	Implementation Year:	Budget Amount:
<b><u>General Fund</u></b>			
B	Street Improvements <i>Street enhancements will occur in conjunction with the Ingham County Road Commission and as necessary to facilitate</i>	2012	\$66,000
		2013	\$66,000
		2014	\$66,000

	<i>development projects and community objectives.</i>	2015	\$66,000
		2016	\$66,000
D	Scanner Replacement <i>The Clerk's Office uses high-speed scan technology to input data into the LaserFische document management program. This program is essential to daily operations of the Township and the hardware which scans the data is deteriorating and will need to be replaced. This will be delayed as long as possible, but if the current machine should stop working, immediate replacement will be necessary.</i>	2016	\$25,000
B	Sidewalk Construction <i>This project includes annual sidewalk maintenance program.</i>	2012	\$10,000
		2013	\$10,000
		2014	\$10,000
		2015	\$10,000
		2016	\$10,000
B	Microsoft Office Replacement <i>In 2012 Microsoft will cease to provide support to the currently used version of Office programs. An upgrade will be required for all computers.</i>	2012	\$32,000
D	Holt Road Enhancement Trail <i>This project will extend non-motorized pathway from Eifert Road to the School Complex on Holt Road. MDOT Enhancement Grant or CMAQ funds will be sought for the project.</i>	2016	\$2,000,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	2013	\$11,400
<b><u>Sewer Fund</u></b>			
B	Fiber Optic/Wireless <i>Connection for DPS &amp; POTW Facilities necessary to provide adequate communication between the servers at CSC and the computers located in the outlying facilities.</i>	2014	\$200,000
		2015	\$200,000
		2016	\$200,000
B	State Revolving Fund (SRF) Projects <i>This item includes a number of projects that</i>	2012	\$3,500,000 (Lift Station D)

	<i>may be implemented over the next several years including a new sludge drying system and improvements to the Dell Road and Pine Tree Road lift stations. The projects would be implemented as SRF funding (low interest loan) become available based upon a plan which was created in 2009 and updated in 2010.</i>	2014	\$1,500,000 (Bio-Solids Dryer)
		2016	\$4,000,000 (Pine Tree & Dell Rd Lift Station Upgrades)
B	Sewer Rehabilitation Program <i>See description in Capital Budget item.</i>	2012	\$350,000
		2013	\$350,000
		2014	\$350,000
		2015	\$350,000
		2016	\$350,000
C	POTW Maintenance Building Construction <i>This project will include the construction of a maintenance building at the POTW to accommodate equipment, personnel and processes relative to the ongoing maintenance and care of the POTW facilities.</i>	2016	\$250,000
B	Vehicle Rotation Schedule <i>See exhibit A</i>	2012	\$34,500
		2013	\$63,900
		2015	\$30,200
		2016	\$82,000
<b><u>Parks Fund</u></b>			
B	Playground Equipment Upgrades at Kiwanis Park <i>This project is necessary to improve the playground equipment in the park and ensure compliance with applicable standards.</i>	2014	\$250,000 (Kiwanis Park)
B	Vehicle Rotation Schedule <i>See exhibit A</i>	2012	\$3,800
		2015	\$4,800
		2016	\$10,500
<b><u>Fire Equipment &amp; Training Apparatus Fund</u></b>			
B	Replacement of 2004 Durango	2014	\$33,000
C	Radio Replacement <i>This project is necessary to upgrade the system (technology advancement).</i>	2014	\$40,000
		2015	\$40,000
		2016	\$40,000
C	Refurbish 2006 Ford Lifeline Ambulance	2013	\$110,000
<b><u>Downtown Development Authority</u></b>			

C	Delhi TechPark Property Improvements <i>This project will include infrastructure improvements necessary to facilitate development of the property.</i>	2012	\$1,000,000
B	Willoughby Road to Dell Road Trail Extension <i>This project will extend the non-motorized pathway from its existing terminus at Willoughby Road to Dell Road.</i>	2013	\$1,000,000
B	Cedar Street, Phase II (Holbrook to College) <i>Reconstruction of Cedar Street to enhance left turns and improve efficiency. This project must coincide with the Ingham County Drain Commissioner's permit, or move forward as a separate project specific to the enclosure of the drain.</i>	2014	\$5,300,000
C	Light & Pole Replacements <i>This project includes replacing existing cast iron light poles with concrete (due to excessive deterioration) and fixture conversion to LED.</i>	2012	\$20,000 (lights)  \$60,000 (poles)
C	Paving of Valhalla Park Parking Area <i>This project includes paving the areas of the parking lot within Valhalla Park that are currently gravel and providing hard surface paths and access to the new playground and park amenities.</i>	2016	\$160,000
<b><u>Community Development</u></b>			
B	Vehicle Rotation Schedule <i>See exhibit A</i>	2012	\$5,900
		2015	\$5,000
		2016	\$4,900

Exhibit A

Fleet Vehicle Rotation Schedule

#	Vehicle	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	<b>DPS (POTW "W" &amp; Maintenance)</b>											
7	1983 Ford Crewcab		sell									
	1990 Ford F700 diesel Stake Rack/Dump Truck w/plow											
9	1999 Ford Dump Truck						P					
26	1999 Chevrolet Astro Van (W)	sell										
10	2000 Ford F250		P									
2	2000 Ford F250 (mow crew truck-2011)											
1	2001 Chevrolet Tahoe		sell									
6	2002 Ford F250			P								
4	2003 Ford E250 Cargo Van	W			sell							
21	2003 Ford Expedition				sell							
22	2006 Chevrolet Silverado 4WD (W-J)							P				
24	2006 Chevrolet Silverado 4WD (W-M)							P				
25	2006 Chevrolet Silverado 4WD (W-O)							P				
3	2006 Dodge Dakota 4WD (4 door)		C									
23	2007 Ford Ranger 4WD (W-J)			C								
12	2008 GMC Canyon 2WD				A							
14	2008 GMC Canyon 2WD				A							
	2010 AWD Van (lift station)				W							
	2011 Full size truck 4WD (TLP)											
	2011 Full size truck 4WD											
	2011 Full size truck 4WD											
	2011 Mid-size truck 4WD						C					
	2012 Full size truck 4WD											
	2012 Mid size truck 4WD							C				
	2013 SUV 4WD									C		
	2013 AWD Van (lift stations)											
	2013 Small truck 2WD									A		
	2013 Small truck 2WD									A		
	2015 Dump truck											
	2016 Full size truck 4WD (W-J)											
	2016 Full size truck 4WD (W-M)											
	2016 Full size truck 4WD (W-O)											
	2016 Mid size truck 4WD											
	<b>PARKS</b>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
44	1996 Ford Van		sell									
	1996 Ford F150		sell									
43	1998 Chevrelot Truck			sell								
	1999 Ford F250			sell								
42	2001 Ford F250 4WD											
9	1999 Ford Dump Truck						P					
10	2000 Ford F250		P					sell				
56	2001 Ford Ranger			P				sell				
6	2002 Ford F250			P				sell				
22	2006 Chevrolet Silverado 4WD (W-J)							P				
24	2006 Chevrolet Silverado 4WD (W-M)							P				
25	2006 Chevrolet Silverado 4WD (W-O)							P				
	2011 Ford F250 4WD w/plow (Parks Budget)											
	<b>COMMUNITY DEVELOP.</b>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
58	1995 Chevrolet S10 Pickup		sell									
56	2001 Ford Ranger			P								
	2007 Chevrolet Impala									sell		
3	2006 Dodge Dakota 4WD (4 door)		C				sell					
23	2007 Ford Ranger 4WD (W-J)			C				sell				
	2011 Mid-size truck 4WD						C					
	2012 Mid size truck 4WD							C				
	2013 SUV 4WD									C		
	<b>ASSESSING</b>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
67	2000 Ford Ranger				sell							
66	2001 GMC Jimmy				sell							
	2008 GMC Canyon 2WD				A					sell		
	2008 GMC Canyon 2WD				A					sell		
	2013 Small truck 2WD									A		
	2013 Small truck 2WD									A		



## GLOSSARY/ACRONYMS

### **Accrual Accounting**

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses recognized in the period in which they are incurred, regardless of the timing of related cash flows.

### **Activity**

A department (eg. Fire Dept.) or grouping of accounts with a similar purpose (eg. Infrastructure) within a fund. The Township budget is adopted by activity.

### **Ad Valorem Tax**

The tax levied on real and personal property according to the property's taxable value and the tax rate (millage) in effect.

### **Appropriation**

Legal authorization granted by the Township Board to spend money for specific purposes.

### **Balanced Budget**

When revenues plus appropriated fund balances equal or exceed expenditures. The State of Michigan requires a balanced budget.

### **Bond**

A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified rate. Bonds are typically used for long-term debt to pay for specific capital improvements.

### **Budget**

A plan of financial activity for a specified period of time indicating all planned revenues and expenditures for the period. It is adopted by the Township Board prior to the beginning of the time period.

### **Capital Improvement**

Public improvements over and above normal operating expenditures for the purchase, construction, or replacement of physical assets of the community. Includes extension of water & sewer lines, park improvements, upgrade of sewer treatment plant facilities,

### **Capital Outlay**

Purchase of capital assets, defined by Township policy as being tangible real and personal property that is expected to have a useful life of more than one year and has a value of at least \$1,500. Includes cost of land, buildings, improvements, vehicles, machinery and equipment.

### **Cash Basis of Accounting**

Transactions or events are recognized when cash amounts are received or disbursed.

### **Component Unit**

Legally separate organization for which the elected officials of the primary government are financially accountable. The Delhi Downtown Development Authority and the Brownfield Redevelopment Authority are component units of the Township.



**COCS**

Cost of Community Services - The impacts of various land uses, including residential and agricultural lands, on a municipality's budget.

**DDA**

Downtown Development Authority-This fund is a component unit of the Township organized to promote economic development and support local business.

**Debt Service**

The cost of paying principal and interest payments on borrowed money according to a predetermined payment schedule.

**Debt Service Fund**

A fund used to record the accumulation of resources for the payment of general long-term debt principal and interest. The Township's remaining debt service fund is the Pine Tree Road Debt Fund.

**Deficit**

When fund liabilities and fund balance reserves are greater than fund assets.

**Department**

A major organization of the Township that manages an operation or group of related operations.

**Designated Fund Balance**

Portion of Fund Balance which the Township Board intends to use for a specific purpose.

**Enterprise Funds**

Used to account for business-type activities, activities that receive most of their revenues through user fees. The intent is for the cost of the services be financed by the users of the services. The Township's enterprise fund is the Sewer Fund.

**Fiduciary Funds**

Used to hold or manage financial resources as an agent for others. No budget is adopted for Fiduciary Funds.

**Fiscal Year**

The Township's fiscal year is the same as the calendar year - January 1 through December 31.

**Fund**

A grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives.

**Fund Accounting**

The Township's accounting uses funds to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.

**Fund Balance**

Excess of fund assets over fund liabilities in a governmental fund.



### **Fund Classification**

There are two categories of funds in the budget: governmental and enterprise.

### **GAAP**

Generally Accepted Accounting Principals - The conventions, rules and procedures for accepted accounting practice. Financial Statements are prepared according to GAAP.

### **GASB**

Governmental Accounting Standards Board - Body which sets financial reporting standards for state and local governments.

### **General Fund**

The major governmental fund used to account for everything that is not required to be accounted for in a separate fund.

### **General Obligation Bonds**

Money borrowed by the government whereby the full faith and credit of the government rather than a specific revenue source is pledged to repay the loan.

### **GFOA**

Government Finance Officers Association - The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906, dedicated to the sound management of government financial resources.

### **Governmental Funds**

Used to account for functions of the Township that are principally supported by taxes and intergovernmental revenues. The Township's governmental funds are the General Fund, four special revenue funds, and one debt service fund.

### **Headlee Amendment**

Statute which places an upper limit on the total amount of property taxes collected in a fiscal year. If the assessments on existing property increase by more than the prior year's consumer price index, the millage rate must be reduced. The Headlee Amendment limitation may be waived only by a vote of the electorate.

### **IFT**

Industrial Facilities Tax - A tax incentive (50% reduction) to manufacturers for renovation and expansion of aging facilities, building of new facilities, and to promote establishment of high tech facilities. The incentive may be granted for up to 12 years.

### **Infrastructure**

Long-lived capital assets that are normally stationary. Includes sewers, sidewalks, streetlights.

### **Modified Accrual Accounting**

A basis of accounting in which revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon thereafter. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.



**NMTP**

Non-Motorized Transportation Plan – A plan to create connections to nearby communities and important destination points with a connected internal network of sidewalks and shared-use paths and bikeways.

**Operating Budget**

The authorized revenues and expenditures for the day to day operation of the Township. The operating budget is typically for one year, and includes personnel costs, supplies, and other services/charges. In contrast, a capital budget can extend for several years, depending on the life of a project.

**Other Financing Source**

Increase in current financial resources that is reported separately from revenues. Loan proceeds and transfers from other funds are reported as other financing sources.

**Other Financing Use**

Decrease in current financial resources that is reported separately from expenditures. A transfer to another fund is an other financing use.

**Other Services/Charges**

Expenditures which include professional services, utilities, training, etc.

**PC**

Planning Commission - An appointed body that reviews proposed development projects, special use permits, rezoning applications etc. and makes recommendations to the Township Board of Trustees. The Planning Commission is also responsible for final approval of and amendments to the Master Plan and Future Land Use Map.

**Personnel Costs**

Includes payroll and fringe benefits.

**Proposal A**

Limits the increase on an individual property's taxable value to the inflation rate or 5 percent, whichever is lower. When the property is sold, the taxable value becomes the State Equalized Value for that year.

**Proprietary Funds**

Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. An enterprise fund is a type of proprietary fund.

**Reserved Fund Balance**

The portion of Fund Balance which has been legally restricted for a specific purpose. For example, some funds have portions of fund balance reserved for debt payments.

**Revenues**

An increase in fund financial resources, other than from interfund transfers and debt issue proceeds.

**Revenue Bonds**

The government borrows money by issuing these bonds. The bonds are secured by specific revenues that are pledged in the bond.



**SAD**

Special Assessment District

**SESC**

Soil Erosion and Sedimentation Control - A program to regulate the pollution of Michigan waters by improper construction site management practices.

**Special Assessments**

A tax levy made against certain properties to defray all or part of the cost of a specific capital improvement deemed to benefit primarily those properties.

**Special Assessment Bonds**

The government borrows money by issuing these bonds and pledges special assessments levied against the taxpayers who benefit from a specific construction asset.

**Special Revenue Funds**

Used to account for revenues from specific taxes or other earmarked sources. They are designated by law for particular functions and cannot be diverted for other uses. The law requires the Township to adopt a budget for special revenue funds. The Township's Special Revenue Funds are the Fire Fund, the Police Fund, the Fire Equipment, Training & Apparatus Fund, and the Water Improvement Fund.

**State Equalized Value (SEV)**

The assessed value multiplied by a factor as determined by the Michigan State Tax Commission to ensure an assessment level of 50 percent of market value.

**State Shared Revenue**

A portion of the 6% sales tax returned to the Township, based on per capita taxable value, population and relative tax effort.

**Taxable Value**

The value upon which the property tax is levied. It is determined by multiplying the prior year's taxable value by the current year's cost-of living index. When the property changes ownership, the SEV becomes the taxable value for that year.

**Transfers In/Out**

A transfer between funds. For example, the General Fund transfers money to the Parks Fund to support its activities.

**Unreserved Fund Balance**

The portion of Fund Balance that is not legally restricted for a specific purposes. It can serve as a measure of available financial resources. It includes both designated and undesignated portions of Fund Balance.

**ZBA**

Zoning Board of Appeals - hears and decides any appeals of the zoning administrator's decision concerning project development and site plans relative to the zoning ordinance. Members are appointed by the Supervisor and approved by the Township Board.