

DELHI CHARTER TOWNSHIP
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Holt, MI 48842

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PROPOSED
2012 BUDGET



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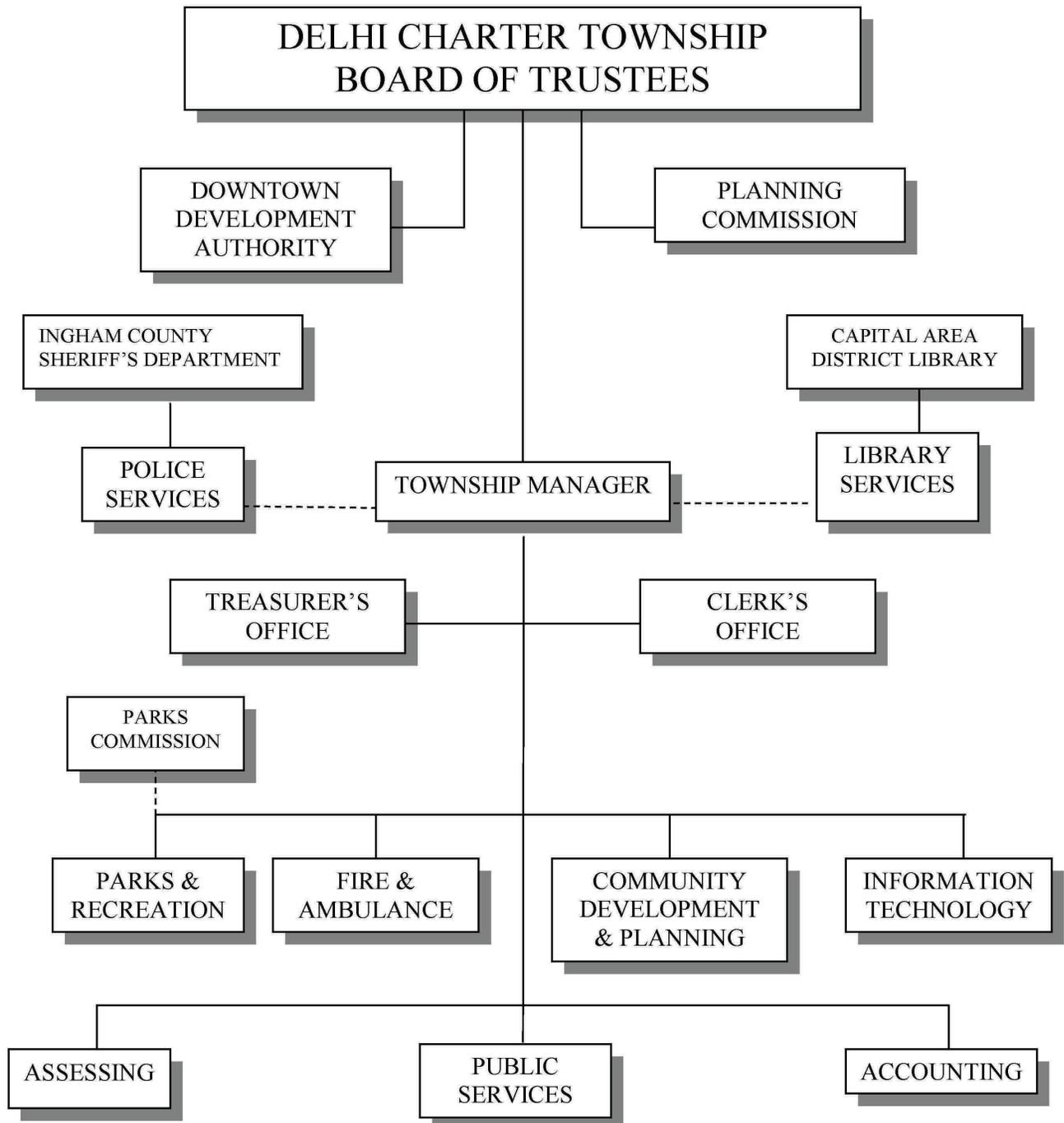
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Delhi Charter Township Organizational Chart of Services





Board of Trustees

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

Executive Staff

Township Manager.....	John Elsinga
Accounting Director	Marian Frane
Assessor	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, 2011. 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 year.



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

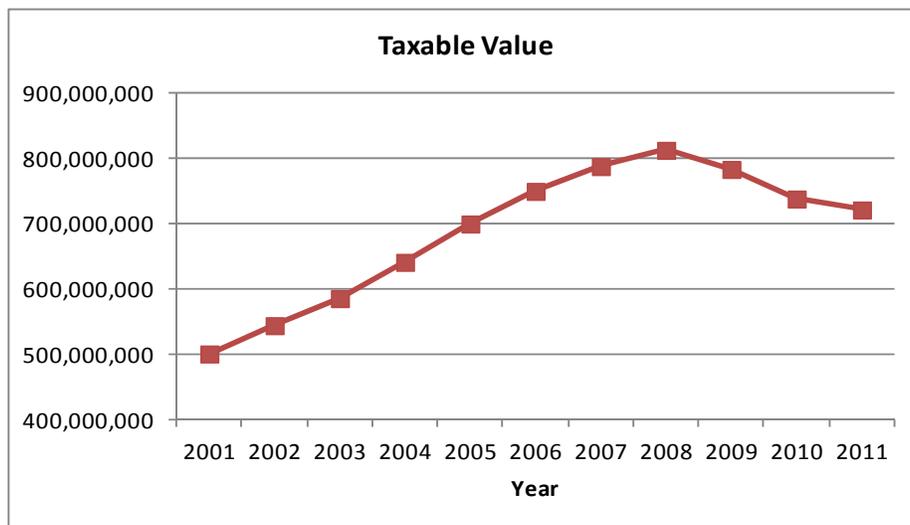
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2012 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' 2012 Goals and Objectives. The 2012 budget totals \$23,241,295 for all funds, up from \$21,494,067 in 2011. This increase is largely due to the budgeted improvements for Lift Station D in the Sewer Fund, which is funded through a low cost loan from the State of Michigan. The revenues in the General Fund will exceed expenditures in 2012, thanks to the voter approved fire and police millages in 2010 and as a result of our cost cutting measures over the last decade.

Financial Challenges to the Budget

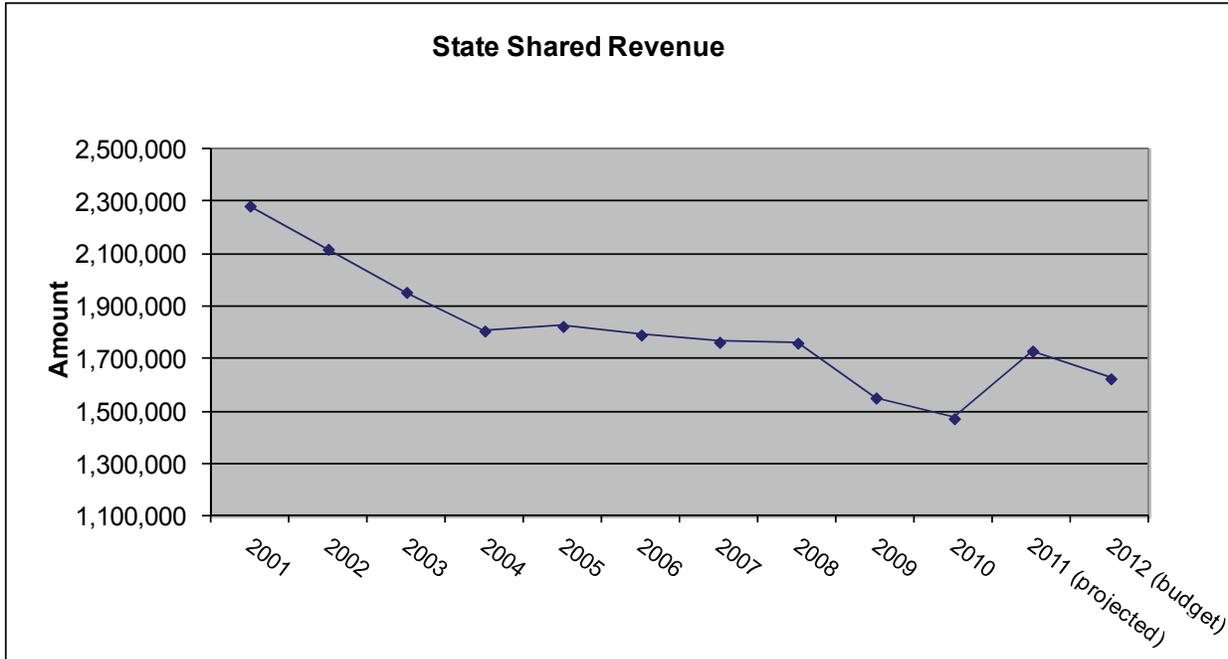
- Property tax, the largest revenue source, continues to decline. The advalorem taxable value of real and personal property (from which property tax is levied) fell 2.3% in 2011. That is in addition to the decline of 5.8% that occurred in 2010. This is in stark contrast to earlier years when taxable value increased 78% from 2000 to 2008. There is concern that the taxable value will continue to decline in future years, while the cost of services increases. Although this decline is not as great in Delhi Township as it is in some of the other communities in Michigan or in the nation, it puts pressure on our ability to continue to provide the level of services we want to provide. Additionally, there is legislation pending that could eliminate personal property tax. This bill will be closely monitored as it could further reduce revenues.



- Since 1998, the State of Michigan has distributed “revenue sharing” to local units of governments that was made up of two parts: a constitutional portion that was based on the State’s sales tax collection together with the local unit’s population, and a statutory portion that could be adjusted by the legislature or the governor. In 2001, the amount received by Delhi Township accounted for



35% of total revenues. Since 2001, the amount received has fallen dramatically and is expected to account for 22% of total revenues in 2012. Additionally, the statutory portion will be eliminated in 2012 and replaced with a new program that has qualification requirements. One uptake in this story of uncertain and declining state shared revenue is the new census data for Delhi Township which revealed a 15% increase in population since 2000. Revenue sharing would have declined even further had this not happened.



- The number of permits issued, as shown in the chart below, gives evidence of the activity in the residential and commercial markets. There was a dramatic drop in the number of permits issued from 2003 to 2007 which impacted revenue from permits as well as contributed to the decline in taxable value. Although new residential construction is not occurring at the rate it was in earlier years, we are seeing some growth. And the total number of permits (both residential and commercial, new and remodel) has been rising since 2008.

Permits Issued

	2003	2004	2005	2006	2007	2008	2009	2010
Building	616	631	569	495	423	365	588	622
Electrical	559	515	428	331	279	207	175	183
Plumbing	433	425	341	291	166	135	146	152
Mechanical	679	565	492	409	289	279	232	343
Soil Erosion	0	0	0	0	0	67	78	66
Total	2287	2136	1830	1526	1157	1053	1219	1366

Responses to the Financial Challenges

In 2008, the Township transitioned from a traditional health care plan to a high deductible/health savings account (HSA) plan which lowered our health care premiums. The Township fully funded the high deductible (single - \$2,000, 2-party and family - \$4,000) in the first year by contributing that amount to each employee's HSA account. That contribution has been reduced each year and in 2012 the Township will contribute \$500 for a single plan and \$1,000 for a 2-party or family plan. It is expected that this contribution will be eliminated in 2013.



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 (COL) increases have been applied to annual employee compensation schedules. However, there were no increases in 2010 and 2011. There is a modest 2% (COL) increase scheduled for 2012.

Although an investment in capital outlay can sometimes save money in the long run by reducing such things as maintenance and repairs, capital purchases and infrastructure investments continue to be scaled back. Projects like a needed roof replacement continue to be put on hold due to economic uncertainty. However, the Board will be committing \$75,000 of fund balance in the general fund with the intent that this project will occur sometime in the future.

In 2010 voters approved a four year, 1.5 millage proposal for fire services. This funding helps to offset the costs of the fire department since it 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. The millage does not cover the entire costs of the fire department, so a transfer from the general fund is required.

In 2010 the voters also approved a four year, 1.5 millage proposal for police services. The Township contracts with the Ingham County Sheriff Department for police services. Even though the cost per capita for this service is amongst the lowest in the region, and the number of police officers provided in the contract was reduced by three in 2010, the police millage does not cover the cost of providing this service and a transfer from the general fund is required to fully fund this service.

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

Total expenditures in the General Fund are budgeted at \$5,017,095 which is \$63,745 less than the projected expenditures are for 2011. Most departments have 2012 budgets at about the same level as 2011. The Parks Department has decreased more than \$270,000 because of a one-time capital outlay for a parks pavilion/restroom that is 75% grant funded. The Information Technology Department has increased by about \$80,000 largely to provide fiber optics to connect township facilities. The Infrastructure Department has increased about \$50,000 due to a decrease in street improvements but an increase in sidewalk improvements. The Elections Department is also budgeted to increase about \$50,000 due to additional elections in 2012. Ending fund balance as a percentage of operating expenditures and transfers is projected at 55%, well above the 17% minimum target set by the Board. However, this percentage is expected to drop in future years with falling tax values and the uncertainty of state shared revenues.

Special Revenue Funds

As mentioned previously, the voters approved two new millages in 2010 – 1.5 mills for fire and 1.5 mills for police. Separate special revenue funds were established for each of these millages with over 1 million dollars expected to be generated for each millage in 2012. Nevertheless, a transfer of over \$560,000 from the General Fund will be necessary to supplement the Fire Millage Fund and over 1.1 million dollars will be necessary for the Police Millage Fund.

The Fire Equipment, Training, and Apparatus Fund is supported by a voted millage of .5 mills. There are no major equipment purchases slated for purchase in 2012.



Enterprise Fund

The Sewer Fund derives most of its revenue from sewer use fees and a flat sewer service charge. There was a decrease in the amount of sewage processed in 2010 which lowered sewer revenues. The sewer use fee is typically increased by 10 cents each year, and that is scheduled for 2012 where the usage fee will go from \$4.15/ccf to \$4.25 with the flat fee remaining at \$13.

Improvements to Lift Station D, the Township's largest lift station, will continue in 2012. These improvements will increase capacity to accommodate current conditions and provide for future growth.

Component Units

The Downtown Development Authority (DDA) continues its work on the design for the non-motorized pathway that goes under Interstate 96. We have received preliminary approval from the Michigan Dept of Transportation of a \$1.4 million grant to partially fund this. The Farmers Market is another project supported by the DDA. The Market has seen growth in the number of vendors as well as customers. The number of DDA sponsored summer community concerts was expanded and will continue in 2012.

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. The current debt limitation for the Township is \$73,999,985. The net debt outstanding in 2011 will be \$20,414,368 (\$34,815,615 total outstanding less \$14,401,247 in revenue bonds). This is only 27.59% 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 a sense of community with prospering quality of life while continuing to ensure 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, Capital 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 the Ingham County Sheriff's Department. 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



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. Population grew by 15% from 2000 to 2010 with 25,877 residents in 2010. Delhi Township is the fourth largest local jurisdiction in population size within Ingham County, following the City of Lansing, East Lansing, and Meridian Township. The median age of township residents was 37.7 years in 2010.

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 2010, that number rose to 10,817. Of that number, 7,539 were owner-occupied housing units, 2,652 were renter-occupied housing units, and 626 units were vacant.

The northeast area of the township, north of I-96 and south of Jolly Road along both sides of Pine Tree Road experienced significant commercial growth since 1990. We expect growth to continue in these areas 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. More current data is not yet available.

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. More current data is not yet available.

In 2009 (the most recent date this data is available) 7.1 percent of families were below the poverty level. The jobless rate for Delhi Township in 2010 was 6.8 percent of the labor force, down from 7.4 percent in 2009. Ingham County's 2010 rate was 10.4% and the State of Michigan was 12.5%. Thus far for 2011 (through August), the jobless rate in Delhi Charter Township averaged 5.9%. The average during that same time in Ingham County was 9.1% and the State of Michigan was 10.9%.

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 - 2011

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	850
Dakkota Integrated Interiors	Automotive Supplier	361
Granger Construction	Commercial Construction	197
RSDC of Michigan, LLC	Steel Processing	175
Orchid Stealth	Exotic Metal Fabricator	153
Magna Powertrain (MPT)	Automotive Supplier	150
Kroger	Retail Grocery	130
Holt Senior Care & Rehab	Long Term Care	123
Lansing Christian School	Education	100
Delhi Charter Township	Local Government	79



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 (extinguished in 2011)

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

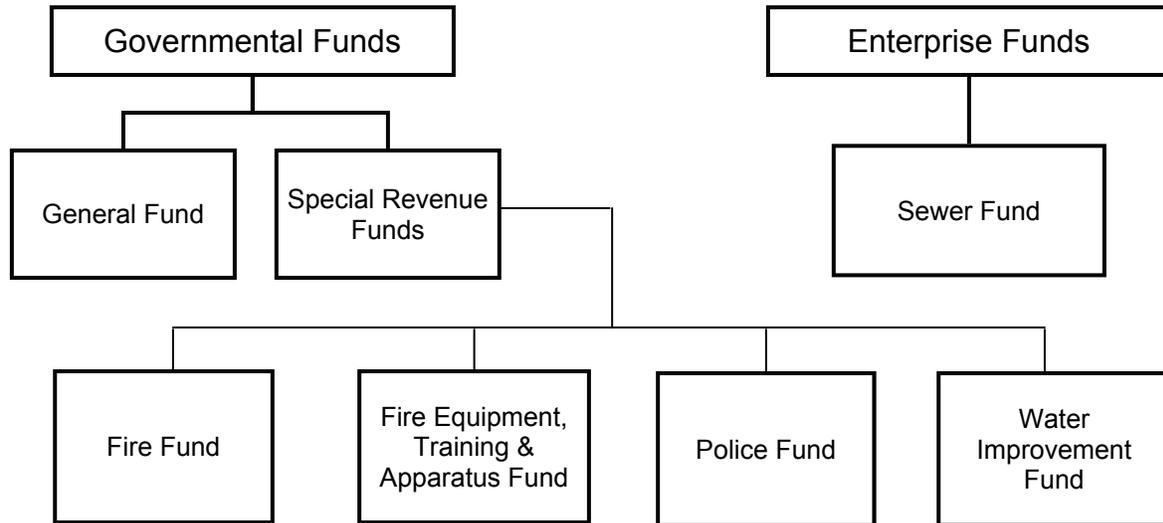
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

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.



Delhi Charter Township Fund Structure - continued

Water Improvement Fund is required by Township ordinance to account for revenues raised for the construction, extension, and maintenance of the water supply system.

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.



Budget Process

The budget process begins in April when the Community Development Director distributes the current Capital Improvements Program (CIP) document and Capital Request Project Forms to department directors for them to update. Meetings are held with the Community Development Director, the Accounting Director, and each department director resulting in an updated document.

In June, the Planning Commission holds a public hearing and adopts the CIP. Also in June, a township board meeting is held where each department director presents his/her 2012 goals, objectives, and planned capital outlay for their department. The township board then meets with a facilitator and develops the township-wide goals and objectives.

On July 1st, budget request forms and other budget documents are distributed to department directors. Department directors submit their completed budget requests/forms to the Director of Accounting in mid-July and the budget document is compiled. The Township Manager reviews each department's request and meets with each department director and the Director of Accounting to determine his recommendation to the board.

The budget, with department requests and township manager recommendations, is submitted to the Board by September 1st. A budget workshop is held in September where department directors present their budgets to the township board. A public hearing on the budget is held in October and the township board adopts the budget in November.

Since a budget is a plan, and plans may change for a variety of reasons, budget amendments are typically requested throughout the year, usually 3-4 times.



2012 Budget Calendar

2011

April 25th – April 29th – Department Head CIP meetings with Community Development and Accounting Director

June 1st (Wed 8am-6pm) – Department Head Goals, Objectives, & 2012 CIP Meeting with Board

June 13th – Planning Commission Public Hearing and Adoption of CIP

June 21st (Tues 6:30 pm) –Township Board to discuss guidelines/assumptions at Committee of the Whole

July 1st (Fri) – Township goals, budget schedules, forms and assumptions distributed to Department Heads

July 12th (Tues 6-9 pm) – Board Goals & Objectives Meeting

July 15th (Fri) – Departmental goals, indicators, and budgets with backup and narratives submitted to Director of Accounting

July 18th to August 31st - Budgets compiled, analyzed, and adjusted for submission of balanced budgets to Township Board by Sept. 1st

July 18th - July 22nd - Budget Requests reviewed with Department Heads. (Elsinga/Frane)

August 30th (Tues) - DDA Board reviews proposed Budget prior to Township Board Workshop

September 1st – Budget submitted to Township Board

September 13th (Tues 8am-4pm) – Dept. heads present budget to Township Board at the Township Board Budget Workshop

September 20th (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 27th (Tues) - DDA Board sets Public Hearing for DDA Budget

October 3rd (Mon) - Township sends Notice of Public Hearing for publication in Community Newspapers

October 4th (Tues) - Township Board sets Public Hearing

October 9th (Sun) – Notice of Township Public Hearing published in Community Newspapers

October 10th (Mon) - DDA sends Notice of Public Hearing for publication in Community Newspapers

October 11th (Tues) - Budgets are available for Public Inspection (**Seven days before hearing**)

October 16th (Sun) - Notice of DDA Public Hearing published in Community Newspapers

October 18th (Tues) - Public Hearing on 2012 General and Special Revenue Funds Budgets

October 25th (Tues) - DDA Board holds Public Hearing and adopts DDA Budget

October 26th (Wed) - DDA submits Budget to Township Board for Approval

November 15th (Tues) - Township Board Adopts Township and DDA 2012 Budgets



Budgeting and Financial Policies and Procedures

Audit

An independent audit will be performed annually.

Audit Committee

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

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.

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.

Capital Assets

The Township has adopted guidelines for the proper accounting and reporting of capital assets which includes setting the capitalization of assets at \$5,000. See Policy No. 121 on page 167.

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 169.

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.

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.

Investment Performance

An investment performance report will be issued quarterly.

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 117 on page 162.

Purchasing Policy

Department heads are authorized to purchase materials and services up to \$1,500 if funds are available within their departmental budget. Purchases in excess of \$1,500 shall be approved by the Township Manager. Purchases and contracts over \$10,000 shall be approved by the Township Board. See Policy 119 on page 159.

Reserve policy

The Township will strive to maintain an unrestricted fund balance in the General Fund of no less than seventeen (17) percent of General Fund operating expenditures. Operating expenditures are defined to include recurring operating transfers and exclude nonrecurring capital outlay.

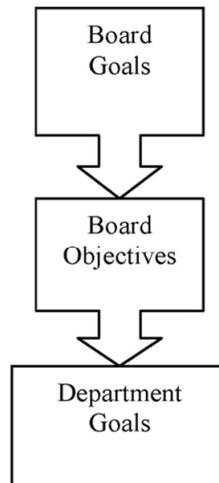
Safeguarding Assets

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



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.
- VI. Maintain positive and open communication with Township residents.

Board Objectives

High Priority (in no particular order)

- 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).
In 2008 the Township transitioned from providing a traditional health care plan to a High-Deductible/Health Savings Account health care plan for all active full-time employees. The other frontier for savings in current and future health care costs is to offer all new employees a Health Retirement Account (HRA) in lieu of a health care plan after retirement. Note: Monitoring federal and state legislation as it is related to health care for public employees will be important for the coming fiscal year.
- Continue to Support a Walkable Community (Goal I).
Long Term - Include components within the Non-Motorized Transportation Plan in the 2012-2017 Capital Improvement Plan and Township Budget. Encourage the Ingham County Road Commission to provide mid-block pedestrian crossings along primary roads.
Short Term - Support the installation of new sidewalks and repair broken/uneven sidewalks.



Partner with the DDA to fund Capital Improvement Projects within the DDA District. Assess ways to improve parking.

- Assess Staffing Needs (Goal II).
Short Term - 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 wherever and whenever feasible.
- Maintain Fire Agreement with Alaiedon Township (Goals II, V).
The Township's Fire Agreement with Alaiedon Township has been mutually beneficial for more than a decade. The Township's mutual aid agreements with all of the surrounding communities have enabled the Township to provide both Delhi and Alaiedon Townships a high quality fire service.
- Communicate to the Community via Township and DDA Newsletters and Expanded Township Website (Goals I, II, III, VI).
Continue to provide both Township and DDA Newsletters through alternating distribution. In lieu of a regional media center, the Township website can sufficiently meet the Township's objectives. Short Term – Township Manager monthly blog and Supervisor Column in the Community Newspaper.
- Address Community Services Center Aging Infrastructure Issues (Goal IV).
As the Community Services Center ages there will be needed infrastructure repairs. Short Term – Items that need addressing are the generator, window treatments and roof. The repair of the roof needs to be done within five years; the HVAC system will run more efficiently by replacing the window treatments. Set aside monies annually in Public Improvement Fund. Long Term – Assess the need for a new fire station near the center of Delhi Township which may eliminate the need for Station #2.
- Encourage Mixed Use Zoning (Goals I, II, III, IV).
Encourage developers to be more creative with their residential developments offering more variety in affordable, high quality housing, as well as offering open space and commercial properties. Encourage commercial development such as retail, entertainment and personal services in areas of the Township with dense population such as Holt Road near College Road and the area near the Holt High School.
- Continue Five Year Financial Forecast: (Goal II).
Continue to update the five year financial forecast to enable the Township Board to prepare long-term.
- Aggressively Pursue State and Federal Grants to Supplement Budget Needs (Goals II, IV).
The Board needs to continue to utilize grant opportunities to help fund improvements and supplement budget needs.

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 to aggressively pursue Economic Development and Technology Companies (Goal III).

Short Term – Retain McKenna and Associates to assist staff with cell tower placement, revenues and ordinance enforcements.

- Continue Training of Staff and Board for Increased Efficiency and Effectiveness (Goals I, II).

Delhi Township has a well trained lean and productive work force in-part due to the Board's support for in-service training of staff. Staff members have participated in certification programs offered by universities, local government organizations and professional associations that add value to the human capital in the Township. The Board will continue to support in-service training of staff as well as to expand training opportunities to members of various boards that operate on behalf of the Township.

- Use of Technology for Improved Service to Residents (Goals I, II, VI).

The Township has made significant strides in adopting technology to improve efficiency and effectiveness in the delivery of Township services. Applying technology will continue to be a priority for the Township. Utilizing GIS as a means of developing integrated databases will provide both residents and Township staff new tools in addressing community service delivery challenges. The updating of the Township's website and the loading of data beneficial to Township residents, including GIS, will continue to be a priority for the Township.

Short Term – On-line registration and payment for parks and selected recreation activities; upgrade personal computers and enact the shared fiber optics network agreement between the Holt Public Schools and the Township.

- Incorporate Energy Reduction, Alternatives and Environmental Sensitivity into Capital Projects and Policies (Goals I, II, IV).

The new Senior Center has incorporated Leadership in Energy and Environmental Design (LEED) standards. All new public buildings and land improvements should be designed to achieve LEED certification. Continue energy audit.

- Redevelopment of Existing Areas for Revitalization (Goals I, II, III, IV).

Explore new ways to facilitate site plan approval, building permitting and inspection to better serve the shift in customer focus from predominately "new construction" to remodeling and repair of existing facilities on limited lot sizes. Focus on adaptive re-use issues to ensure that building codes are not unduly restrictive to encourage redevelopment activity. This issue needs to be addressed with the Planning Commission for their review and recommendation back to the Board with a focus on identifying specific areas of the Township rather than individual variances.

Low Priority (in no particular order)

- Consider Restoring the Township Charter Mills/Headlee Rollback (Goals I, II, III, V).

Due to a significant decline in revenue from both a recent decline in taxable value and a continuing long time decline in State Revenue Sharing, the Township could pursue citizen approval of a Headlee Rollback millage. General Fund revenues from 5.0 mills versus our current 4.3 mills would narrow the wide gap between revenues and expenses.



- Parks and Recreation Funding Enhancement (Goals I, II).
Short Term – Recommend that the Parks Commission examine the structure of fees and adjust where appropriate. Parks and recreational services are highly valued by our residents but also costly. The revenues generated by the Parks and Recreation Fund have consistently been well below its expenditures and must be supplemented by the General Fund using almost 10% of the General Fund’s budget. The Parks Commission should consider establishing fees for non-residents for the utilization of facilities and programs. The Parks and Recreation Department maintains three employees who are state certified pesticide applicators, consider utilizing park employees for applying fertilizer and pesticides on all Township property. Develop on-line registration and payment for parks and selected recreation activities. Long Term – Consider a dedicated millage to support recreation programs.
- Plan for Road Repairs (Goals I, IV).
Work with the Ingham County Road Commission (ICRC) to move towards an active assets management approach for the evaluation of resurfacing roads. Prioritizing needed road improvements will define how much money needs to be budgeted for repairs. The Township will move toward a 100% special assessment for local neighborhood road repairs and use the ICRC betterment monies to fund local secondary road improvements. Long Term – A road millage may be needed.
- Incorporate Plain Language in Ordinances and Amendments (Goals I, II, III, IV, VI).
Begin to incorporate plain language in all future ordinances and amendments thereby elevating the level of understanding by the reader/user of such ordinances thereby increasing compliance.
- Hire the Fire Department’s Recruitment/Retention Coordinator (Goal II).
- Continue to Support Regionalism and Collaboration Where Appropriate (Goals I, II, V).
Short Term – Establish Public Safety contract with Holt Public Schools. Long Term – Assess impact on the Township of proposed regionalism efforts related to public safety or other service areas with attention paid to legacy costs, cross-subsidization, and savings with joint purchasing if applicable.



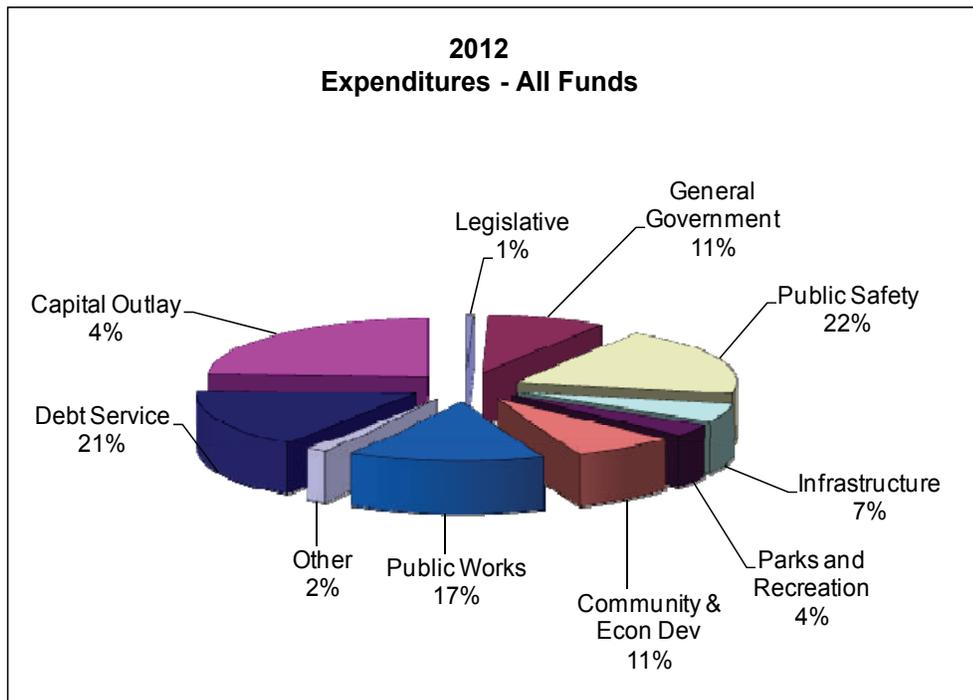
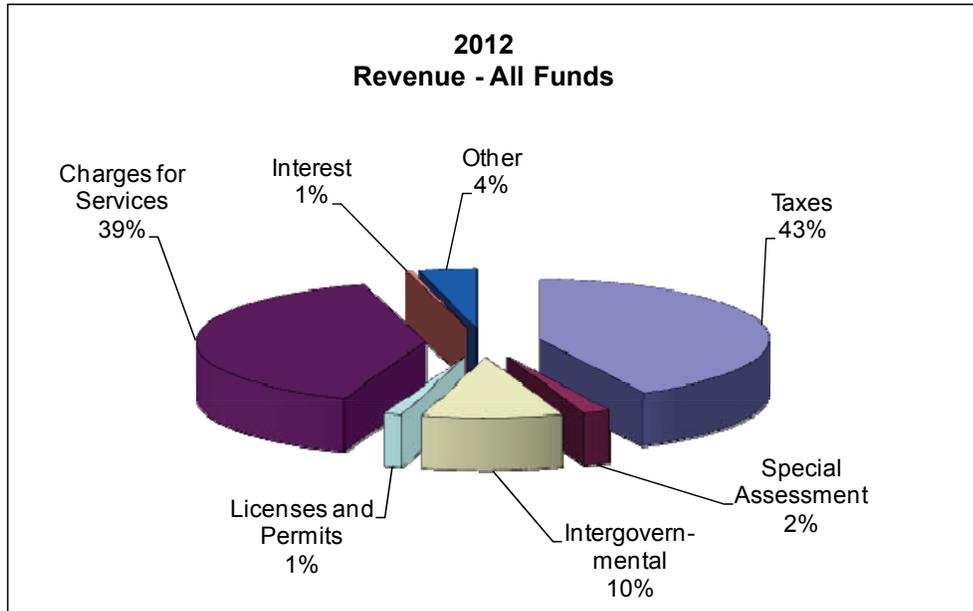
Board Objective and Department Goals Cross Reference Table

Board Objective	Legislative	Manager	Accounting	Clerk	Info Tech	Treasurer	Assessing	Elections	Bldg & Crs	Cemetery	Fire	Stormwater	Infra-structure	Parks	Community Development	Sewer
Maintain Fiscal Responsibility		✓	✓	✓		✓					✓					
Contain the cost of health care		✓														
Support a walkable community													✓		✓	
Assess staffing needs		✓								✓	✓			✓		
Maintain fire agreement with Alaledon Township											✓					
Communicate to the community	✓		✓	✓	✓		✓	✓		✓						✓
Address CSC Infrastructure issues									✓							
Encourage Mixed Use Zoning															✓	
Continue 5 yr. financial forecast		✓	✓											✓		✓
Pursue state & federal grants											✓		✓			
Continue Parks Capital Improvements														✓		
Pursue economic dev. & technology companies		✓													✓	
Continue staff and board training	✓	✓		✓	✓		✓	✓			✓				✓	✓
Use technology to improve service			✓	✓	✓	✓	✓									✓
Incorporate energy reduction																
Redevelopment of existing areas		✓													✓	
Consider restoring the Headlee Rollback																
Consider a recreational millage/new fee structure																
Plan for road repairs													✓			
Incorporate plain language in ordinances & amendments				✓												
Hire Fire Dept. Recruiting/Retention Coordinator											✓					
Support regionalism & collaboration	✓	✓									✓	✓		✓	✓	✓



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2012**

Description	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenue					
Taxes	\$ 2,660,300	\$ 2,523,930	\$ -	\$ 2,539,800	\$ 7,724,030
Special Assessments	331,000	14,200	-	-	345,200
Intergovernmental	1,804,160	-	-	-	1,804,160
Licenses and Permits	168,500	-	71,500	-	240,000
Charges for Services	1,802,840	72,280	5,343,910	16,200	7,235,230
Interest	20,000	800	35,200	8,700	64,700
Other	477,650	229,580	17,590	4,600	729,420
Total Revenue	7,264,450	2,840,790	5,468,200	2,569,300	18,142,740
Expenditures					
Legislative	101,360	-	-	-	101,360
General Government	2,021,270	-	-	-	2,021,270
Public Safety	-	4,433,940	-	-	4,433,940
Infrastructure	884,180	-	-	240,000	1,124,180
Parks and Recreation	747,815	-	-	-	747,815
Community & Econ Dev	614,870	-	-	1,178,960	1,793,830
Public Works	-	-	3,344,080	-	3,344,080
Other	357,720	5,050	-	-	362,770
Debt Service	42,070	76,580	2,214,000	1,359,590	3,692,240
Capital Outlay	247,810	70,000	5,212,000	90,000	5,619,810
Total Expenditures	5,017,095	4,585,570	10,770,080	2,868,550	23,241,295
Excess of Revenues Over (Under) Expenditures	2,247,355	(1,744,780)	(5,301,880)	(299,250)	(5,098,555)
Other Financing Sources					
Sale of Fixed Assets	68,850	7,500	13,500	-	89,850
Operating Transfers In	-	1,696,690	-	1,272,390	2,969,080
Total Otr Financing Sources	68,850	1,704,190	13,500	1,272,390	3,058,930
Other Financing Uses					
Operating Transfers Out	1,696,690	-	-	1,272,390	2,969,080
Total Other Financing Uses	1,696,690	-	-	1,272,390	2,969,080
Change in Fund Balance	619,515	(40,590)	(5,288,380)	(299,250)	(5,008,705)
Beginning Fund Balance	3,047,712	677,188	32,588,412	885,103	37,198,415
Ending Fund Balance	\$ 3,667,227	\$ 636,598	\$ 27,300,032	\$ 585,853	\$ 32,189,710





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2010-2012**

Description	General Fund		Special Revenue Funds		Debt Service Funds	
	2010 Actual	2011 Amended Budget	2010 Actual	2011 Amended Budget	2010 Actual	2011 Amended Budget
Revenue						
Taxes	\$ 2,765,416	\$ 2,761,300	\$ 401,233	\$ 2,627,630	\$ 476,107	\$ -
Special Assessments	330,383	328,000	16,257	15,200	6,482	-
Intergovernmental	1,902,292	2,190,650	36,750	87,300	-	-
Licenses and Permits	206,256	170,700	-	-	-	-
Charges for Services	1,831,642	1,793,830	21,300	40,130	-	-
Interest	36,519	20,000	2,746	800	488	-
Other	705,429	477,650	9,737	224,580	-	-
Total Revenue	7,777,937	7,743,130	488,023	2,995,640	483,077	-
Expenditures						
Legislative	88,276	100,060	-	-	-	-
General Government	2,015,813	1,956,870	-	-	-	-
Public Safety	3,612,776	-	338,990	4,272,780	-	-
Infrastructure	532,614	808,610	-	-	-	-
Parks and Recreation	725,571	732,610	-	-	-	-
Community & Econ Dev	588,014	597,210	-	-	-	-
Public Works	-	-	-	-	-	-
Other	348,674	376,150	3,631	5,050	-	-
Debt Service	166,144	43,230	81,501	112,610	514,855	31,257
Capital Outlay	33,119	466,100	134,159	123,850	-	-
Total Expenditures	8,111,001	5,080,840	558,281	4,514,290	514,855	31,257
Excess of Revenues Over (Under) Expenditures	(333,064)	2,662,290	(70,258)	(1,518,650)	(31,778)	(31,257)
Other Financing Sources						
Sale of Fixed Assets	-	88,280	-	-	-	-
Operating Transfers In	62,519	-	21,724	1,474,180	-	25,633
Bond Proceeds	-	-	-	721,770	-	-
Total Otr Financing Sources	62,519	88,280	21,724	2,195,950	-	25,633
Other Financing Uses						
Payments to Excrow Agent	-	1,499,820	-	687,650	-	-
Operating Transfers Out	-	-	13,295	-	21,724	-
Total Other Financing Uses	-	1,499,820	13,295	687,650	21,724	-
Change in Fund Balance	(270,545)	1,250,750	(61,829)	(10,350)	(53,502)	(5,624)
Capital Contributions	-	-	-	-	-	-
Beginning Fund Balance	2,067,507	1,796,962	749,367	687,538	59,126	5,624
Ending Fund Balance	\$ 1,796,962	\$ 3,047,712	\$ 687,538	\$ 677,188	\$ 5,624	\$ -



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2010-2012**

Description	Enterprise Funds		Component Units		Total	
	2010 Actual	2011 Amended Budget	2010 Actual	2011 Amended Budget	2010 Actual	2011 Amended Budget
Revenue						
Taxes	\$ -	\$ -	\$ 3,645,635	\$ 2,588,700	\$ 7,288,391	\$ 7,724,030
Special Assessments	-	-	-	-	353,122	343,200
Intergovernmental	-	10,780	-	-	1,939,042	2,288,730
Licenses and Permits	121,025	71,500	-	-	327,281	242,200
Charges for Services	4,917,871	5,343,910	14,113	15,800	6,784,926	7,235,230
Interest	33,318	35,200	14,208	8,700	87,279	64,700
Other	35,214	27,640	16,847	4,600	767,227	735,470
Total Revenue	5,107,428	5,243,850	3,690,803	2,617,800	17,547,268	18,600,420
Expenditures						
Legislative	-	-	-	-	88,276	100,060
General Government	-	-	-	-	2,015,813	1,956,870
Public Safety	-	-	-	-	3,951,766	4,272,780
Infrastructure	-	-	566,386	106,000	1,099,000	914,610
Parks and Recreation	-	-	-	-	725,571	732,610
Community & Econ Dev	-	-	1,344,789	1,183,700	1,932,803	1,793,910
Public Works	5,635,026	3,521,010	-	-	5,635,026	3,521,010
Other	-	-	-	-	352,305	381,200
Debt Service	573,999	2,297,280	1,141,474	1,347,890	2,477,973	3,832,267
Capital Outlay	-	3,349,800	11,650	62,000	178,928	4,001,750
Total Expenditures	6,209,025	9,168,090	3,064,299	2,699,590	18,457,461	23,241,295
Excess of Revenues Over (Under) Expenditures	(1,101,597)	(3,924,240)	626,504	(81,790)	(910,193)	(5,098,555)
Other Financing Sources						
Sale of Fixed Assets	1,488	21,700	-	-	1,488	109,980
Operating Transfers In	-	-	1,034,238	1,258,490	1,118,481	2,758,303
Bond Proceeds	-	-	2,540,000	-	2,540,000	721,770
Total Otr Financing Sources	1,488	21,700	3,574,238	1,258,490	3,659,969	3,590,053
Other Financing Uses						
Payments to Excrow Agent	-	-	2,579,290	-	2,579,290	687,650
Operating Transfers Out	49,224	-	1,034,238	1,258,490	1,118,481	2,758,310
Total Other Financing Uses	49,224	-	3,613,528	1,258,490	3,697,771	2,969,080
Change in Fund Balance	(1,149,333)	(3,902,540)	587,214	(81,790)	(947,995)	(5,008,705)
Capital Contributions	46,604	-	-	-	46,604	-
Beginning Fund Balance	37,593,681	36,490,952	379,679	966,893	40,849,360	39,947,969
Ending Fund Balance	\$ 36,490,952	\$ 32,588,412	\$ 966,893	\$ 885,103	\$ 39,947,969	\$ 32,189,710



FEE SCHEDULE

Fund/Description	Current Rate	Proposed Rate
General Fund		
<u>Cemetery Fees</u>		
Resident Burial Plot	\$650	same
Non-Resident Burial Plot	\$1,300	same
Resident Columbarium Niche	\$650	same
Non-Resident Columbarium Niche	\$1,300	same
Interment	\$430	same
Columbarium Interment	\$50	same
<u>Rental Fees</u>		
Rental Origination Fee	\$500	same
Rental Property Registration	\$100 /parcel + \$30/unit	same
Rental Reinspection Fee	\$10/unit	same
Second Reinspection Fee	\$100	same
Third Reinspection Fee	\$200	same
Fourth & Greater Reinspection Fee	\$500	same
Unregistered Rental Investigation	\$225/unit	same
<u>Community Development Fees</u>		
Preliminary Plat Fees	\$1000 + \$10/lot	same
Final Plat Fees	\$500 + \$15/lot	same
Site Plan Reviews:		
Condo	\$1500 + \$15/unit	same
Multi-Family	\$1500 + \$4/unit	same
Mobile Home Park	\$1500 + \$4/lot	same
Commercial/Industrial/Public	\$1500 + \$30/acre	same
Rezoning	\$1000 + \$10/acre	same
Special Use Permit	\$1000 + \$30/acre	same
Planned Development	\$1500 + \$30/acre	same
Lot Split	\$125/parcel created	same
Variance:		
Residential	\$200	same
Non-residential, multi-family	\$150	same
Commercial	\$300	same
Interpretation	\$200	same
Ordinance Violations	Range of \$25 - \$200	same
Building Permits	\$6 per \$1000 of valuation, \$50 minimum	same
Mechanical, Plumbing or Electrical permit	\$170	same
Soil Erosion & Sedimentation Control Permit:	Varies by use and location	same
Fire Inspection	\$50	same
<u>Fire & Ambulance Fees</u>		
Burning Permit-Household	\$15	same
Burning Permit-Commercial	\$100	same
CPR/First Aid Classes	Instructor rate/hr + supplies + \$5/person	Instructor rate/hr + supplies + \$27/person/certification or \$19/person/recertification
Ambulance Basic Life Support	\$600 + \$10/mile	same
Ambulance Advanced Life Support	\$600 + \$10/mile	same
Ambulance Advanced Life Support 2 call	\$700 + \$10/mile	same
Non-emergency Transport	\$250 + \$10/mile	same



FEE SCHEDULE - Continued

Fund/Description	Current Rate	Proposed Rate
General Fund		
<u>Parks & Recreation Fees</u>		
Individual Youth Recreation Fees:		
Youth Basketball	\$25	same
Youth Floor Hockey	\$25	same
Youth Recreationsl softball/Baseball	\$25	same
Youth Soccer	\$25	same
Youth Flag Football	\$25	same
Youth Volleyball	\$25	same
Youth Recreational T-shirts	\$10	same
Team Recreation Fees:		
Girls U-14 Travel Softball	\$200 per team	same
Adult Summer Softball	\$430/team + \$15/player	same
Adult Fall Softball	\$225/team + \$15/player	same
Pavillion Fees:		
Resident	\$50	same
Non-resident	\$75	same
Wedding Resident	\$75	same
Wedding Non-resident	\$100	same
<u>Misc. Fees</u>		
FOIA Fees	based on # of pages, postage, & wages	same
Water Fund		
Water Hook-up Fee	\$500	same
Sewer Fund		
Metered Sewer	\$13 Basic Service Charge + \$4.15/ccf	\$13 Basic Service Charge + \$4.25/ccf
Unmetered Sewer	\$13 Basic Serv Chg + 7ccf x \$4.15	\$13 Basic Serv Chg + 7ccf x \$4.25
Sewer Hook-up	\$2750/Residential Equivalent + \$100 Inspection	same
Sewer Tap Fee	\$250	same
Sewer Repair Permit Fee	\$25	same
Drain Layer License Fees	\$100	same
Yard Waste Bags	\$1.50	same



Capital and Infrastructure Budgeted Items

Capital purchases and infrastructure investments continue to be considerably scaled back in the 2012 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:

Installation of fiber optics - \$200,000

The installation of fiber optics will facilitate the speed with which different Township facilities can communicate with one another.

Street Improvements - \$72,000

The Ingham County Road Commission is responsible for maintaining local roads. The Township will contribute \$67,000 (50%) towards the repaving of local road(s) and spend another \$5,000 on centerline striping.

Lift Station D Improvements - \$4,980,000

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 - \$48,000

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

Non-motorized Pathways - \$200,000

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 2013 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 2013.

POTW Outbuilding Roofs - \$50,000

Various sewer plant outbuildings will get new roofs or have roof repairs done.

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



2012 Capital and Infrastructure Budgeted Items

CAPITAL ITEMS

GENERAL FUND

Computer Replacements	20,000
Upgrade Window XP Pro to Windows 7 Pro	9,000
Install fiber optics to connect township facilities	75,000
Computer Contingency Expenditures	10,000
Window Treatments	10,000
2007 Ford Ranger 4WD from Sew Fd-Com Dev	8,900
Toro 4100 Production Mower with 16' deck-Parks	49,310
Ford 250 4WD with plow-Parks	33,000
2002 Ford F250 from DPS Fund-Parks	4,600
2001 Ford Ranger from Comm Dev-Parks	3,000
Resurface tennis courts at Kiwanis Park	25,000
Total:	247,810

FIRE EQUIPMENT FUND

Confined Space Equipment	10,000
Rescue Boat Motor	5,000
Fire equipment replacement - nozzles/etc.	15,000
Replace 2002 Tahoe	40,000
Total:	70,000

SEWER FUND

Generator w/installation	9,000
Vehicle replacement-2 trucks	48,000
Install fiber optics	125,000
POTW Outbuilding Roofs	50,000
Lift Station D engineering	480,000
Lift Station D construction	4,500,000
Total:	5,212,000

DDA FUND

Land purchases	60,000
Farmers' Market Improvements	30,000
Total:	90,000

INFRASTRUCTURE ITEMS

GENERAL FUND

Street Improvements-to ICRC	67,000
Misc. Centerline Striping	5,000
Washington Road Sidewalk	150,000
Annual sidewalk panel replacement	20,000
Total:	242,000

DDA FUND

Steetscape repair & maintenance	10,000
Sidewalk repair & maintenance	5,000
Miscellaneous infrastructure projects	5,000
Street improvements	20,000
Non-Motorized Pathways	200,000
Total:	240,000



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 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 2011, the Township issued refunding bonds totaling \$4,335,000 for water and sanitary sewer improvements. The bonds mature in 2022. The Water Improvement Fund assumed \$721,778 of the debt for improvements by Waverly and Holt Rd and the Sewer Fund assumed \$3,613,222 for various sewer projects.

Revenue Bonds

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

- From 2007-2010 the Township borrowed \$9,850,000 State Revolving Loan Fund to finance sewer improvements. The bonds mature in 2028.
- 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. The bonds will mature in 2032.

Other

- The Township is assessed by the Ingham County Drain Commission for multi-year drain assessments. The Township recorded \$2,346,523 for five of the largest assessments. The final payments are in 2029. Debt payments are made from the General Fund.
- 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 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 General Fund.

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 and excludes revenue bonds when calculating net direct debt. Delhi Township's projected net debt outstanding of \$20,414,368 is only 27.59% of the legal debt limit of \$73,999,985.



Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/11	Principal due in 2012	Interest due in 2012	Total 2012 Payments
GOVERNMENTAL FUNDS							
Gen'l Fund-Drain Assessment	2,346,523	2029	Other	1,987,533	121,759	104,001	225,760
2005 Nash Park Property Installment Purchase	500,000	2019	Other	266,834	33,333	8,725	42,058
2011 Water Impr Bonds	721,778	2022	GO	711,788	58,275	17,790	76,065
TOTAL GOVTL FUNDS				2,966,155	213,367	130,516	343,883
SEWER FUND							
1998 Ingham Co. #4 Bond	6,695,000	2012	Note	765,000	765,000	39,206	804,206
2003 Sewer Capital Impr Bond	2,500,000	2024	GO	1,885,000	105,000	78,108	183,108
2007 SRF Sewer Bonds	9,850,000	2028	Revenue	8,565,000	440,000	139,181	579,181
2008 DDA Bonds-Sewer portion	1,000,000	2024	GO	868,236	48,597	34,202	82,799
*2010 SRF Sewer Bonds	8,400,000	2032	Revenue	5,836,247	-	182,318	182,318
2011 Sewer Capital Impr Bond	3,613,223	2022	GO	3,563,213	291,725	89,057	380,782
TOTAL SEWER FUND				21,482,696	1,650,322	562,073	2,212,395
TOTAL PRIMARY GOVERNMENT				24,448,851	1,863,689	692,589	2,556,278
DDA FUND							
2003 DDA Bonds	990,000	2018	GO	525,000	65,000	21,825	86,825
2008 DDA Bonds	8,980,000	2024	GO	7,796,764	436,403	307,135	743,538
2010 DDA Refunding Bonds	2,540,000	2015	GO	2,045,000	500,000	27,935	527,935
TOTAL DDA DEBT				10,366,764	1,001,403	356,895	1,358,298
GRAND TOTAL				\$ 34,815,615	\$ 2,865,092	\$ 1,049,484	\$ 3,914,576

* The Township was projected to issue \$5,836,247 as of 12/31/11 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

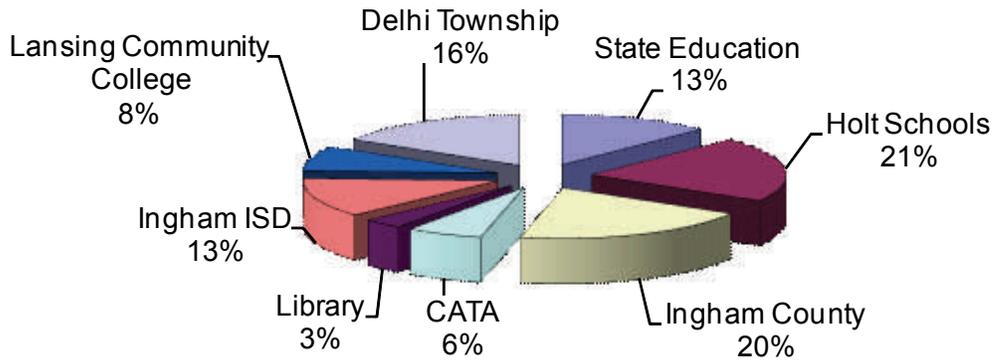


Millage Rates

Typical Delhi Township Resident

Taxing Entity	2011	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	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	10.0000
Ingham County	9.5463	9.5431	9.5503	9.5701	9.4100	9.4293	8.6466	8.5669	8.6011	8.2144
CATA	3.0070	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	1.5600	1.4423	1.4534	1.4600	1.2640
Ingham ISD	5.9881	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	3.8072	3.8112	3.8375	3.8544	3.8733
Delhi Township	7.8094	7.8094	5.4039	5.3455	5.3064	5.3282	5.3262	5.3370	5.5253	5.5880
Total	47.7180	47.6786	45.2803	45.2417	44.2555	44.2966	43.3851	43.4074	42.6839	43.2166

Where Do My Property Tax Dollars Go? Typical Delhi Township Resident 2011





Staffing Summary - Full Time Equivalents

	2010	2011	2012
General Fund			
Manager	3.63	3.63	3.00
Accounting	2.55	2.55	2.55
Parks	0.00	9.43	9.32
Clerk	3.00	3.00	3.00
Information Technology	1.31	2.31	2.14
Treasurer	4.17	3.48	3.48
Assessing	3.00	3.20	3.20
Fire	19.76	0.00	0.00
Community Development	0.00	6.00	6.00
Total General Fund	37.42	33.60	32.69
Fire	0.00	19.76	19.76
Parks	9.43	0.00	0.00
Community Development	6.80	0.00	0.00
Sewer Fund	22.55	23.80	23.20
DDA	1.80	1.95	1.75
Total All Funds	78.00	79.11	77.40

A part-time position in the Manager's Office has been eliminated. Fewer seasonal hours are budgeted in the Parks Department and fewer part-time hours are budgeted in the Information Technology Department. The hours for seasonal workers and an intern in the Sewer Fund have been reduced.

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 eighteen 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
- Stormwater
- Infrastructure
- Community Development
- Parks Administration
- Park Maintenance
- Recreation
- Other Functions
- Debt Service



GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenue				
Taxes	\$ 2,765,416	\$ 2,771,300	\$ 2,761,300	\$ 2,660,300
Special Assessments	330,383	270,500	328,000	331,000
Intergovernmental	1,902,292	1,816,350	2,190,650	1,804,160
Licenses and Permits	206,256	177,800	170,700	168,500
Charges for services	1,831,642	1,728,860	1,793,830	1,802,840
Interest	36,519	60,000	20,000	20,000
Other	705,429	470,650	478,650	477,650
Total Revenue	7,777,937	7,295,460	7,743,130	7,264,450
Expenditures				
Legislative	88,276	101,230	100,060	101,360
Manager	325,839	332,310	331,400	312,030
Accounting	177,405	194,900	194,900	197,300
Clerk	239,789	238,800	237,620	237,740
Information Technology	207,145	331,230	302,070	387,180
Treasurer	299,968	250,410	241,950	246,860
Assessing	247,559	266,900	270,720	278,920
Elections	58,977	43,750	30,570	84,220
Building & Grounds	408,100	306,450	302,870	292,810
Cemetery	81,150	96,070	104,470	108,210
Stormwater	-	34,110	250,610	282,180
Police	2,185,243	-	-	-
Fire	1,427,533	-	-	-
Infrastructure	654,373	775,000	558,000	602,000
Community Development	591,014	626,390	606,710	623,770
Parks Administration	207,475	185,050	173,560	176,960
Parks	356,757	762,580	771,070	499,630
Recreation	161,339	192,960	184,880	186,135
Other Functions	348,674	425,520	376,150	357,720
Debt Service	44,385	43,230	43,230	42,070
Total Expenditures	8,111,001	5,206,890	5,080,840	5,017,095
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	95,000	88,280	68,850
Transfer In	62,519	-	-	-
Transfer Out to Fire Fund	-	(386,500)	(454,260)	(568,620)
Transfer Out to Police Fund	-	(988,400)	(1,019,920)	(1,128,070)
Transfer Out to Pine Tree Rd	-	(25,838)	(25,640)	-
Total Other Financing Sources (Uses)	62,519	(1,305,738)	(1,411,540)	(1,627,840)
Revenues Over (Under) Expenditures	(270,545)	782,832	1,250,750	619,515
Fund Balance, Beginning	2,067,507	1,796,962	1,796,962	3,047,712
Fund Balance, Committed*				(105,000)
Total Fund Balance, Ending	\$ 1,796,962	\$ 2,579,794	\$ 3,047,712	\$ 3,562,227

*Committed Fund Balance 75,000 CSC Roof
 30,000 Window Treatments
 105,000



GENERAL FUND REVENUES

Property tax	403.000
<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 2011 is 720,917,989. The millage rate is 4.3094. Multiplying the taxable value by the millage rate results in 3,106,724. 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 174,459,816. This reduces the Township's property tax by \$451,090. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 6,375,323 of taxable value, which reduces the Township's property tax by another \$27,474. The net estimated property tax revenue for 2012 is \$2,612,000.</p>	
Industrial Facilities Tax	404.000
<p>There are 28 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 12,679,700. Additionally, 26 of the 28 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. 2012 revenue is budgeted at \$17,000.</p>	
Trailer Park Fees	423.000
<p>The Township has 4 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$5,200 for 2012.</p>	
Delinquent Tax	445.000 & 445.005
<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 \$26,100 has been made for 2012.</p>	
Property Tax Administration Fee	447.000
<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 (2012 revenue is based on the taxable value on the 2011 warrant), the corresponding administrative fee is recognized in the year of the warrant (2012). Since the 2012 warrant won't be known until late 2012, the administrative fee of \$398,000 is estimated.</p>	
Building Permits	451.000
<p>\$6 is charged per \$1,000 of valuation with a \$50 minimum and \$50 to re-inspect. Estimated revenue for 2012 is \$68,000.</p>	
Soil Erosion & Sedimentation Control Permits	453.000
<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 2012 is \$20,500.</p>	



Electrical, Plumbing, and Mechanical Permits	455.00 456.000 457.000
Permits (with some exemptions) are required before work can be done. Fees vary by item description, size, etc. Estimated revenues have stabilized after the decline of the past few years and are projected at \$59,500 for 2012.	
Fire Dept. Burning Permits	460.000
Household permits are \$15 per two consecutive days, permits for commercial or residential development are \$100 per day. Estimated revenue for 2012 is \$2500.	
State Shared Revenue	574.020 & 574.021
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, conservative estimates have been made by the Township. Constitutional is budgeted at \$1,627,000. No statutory revenue is budgeted for 2012.	
Returnable Liquor License Fees	574.030
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.	
State Shared Revenue – Right of Way	574.040
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 2012 is \$10,000.	
District Library Contributions	587.000
The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2012 is \$18,000.	
Rental Registration and Inspection	620.000
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 2012 is \$92,800.	
Fire Inspection	631.000
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.	
Fire Department Service Fees	632.000
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 2012 budget for this account is \$80,000.	
Ambulance Fees	633.000
Ambulance billings are managed by the Fire Department. Ambulance calls are \$600 for basic and advanced life support plus \$10/mile. \$600,000 is budgeted for 2012.	



Cemetery Burial Fees **634.000**

Burial fees, foundation fees, cremation fees, and disinternment 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. 2012 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 \$25,000.

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. \$85,440 is budgeted for 2012, based on current levels of participation.

Senior Citizen Event Revenue **651.060**

Ten day trips are planned for 2012. The fees paid by the participants will cover the cost of the trips. \$25,000 is budgeted for 2012.

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 \$20,000 for 2012 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 \$16,600 in 2012.

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 7 road special assessment districts where the Township has paid for blacktop 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

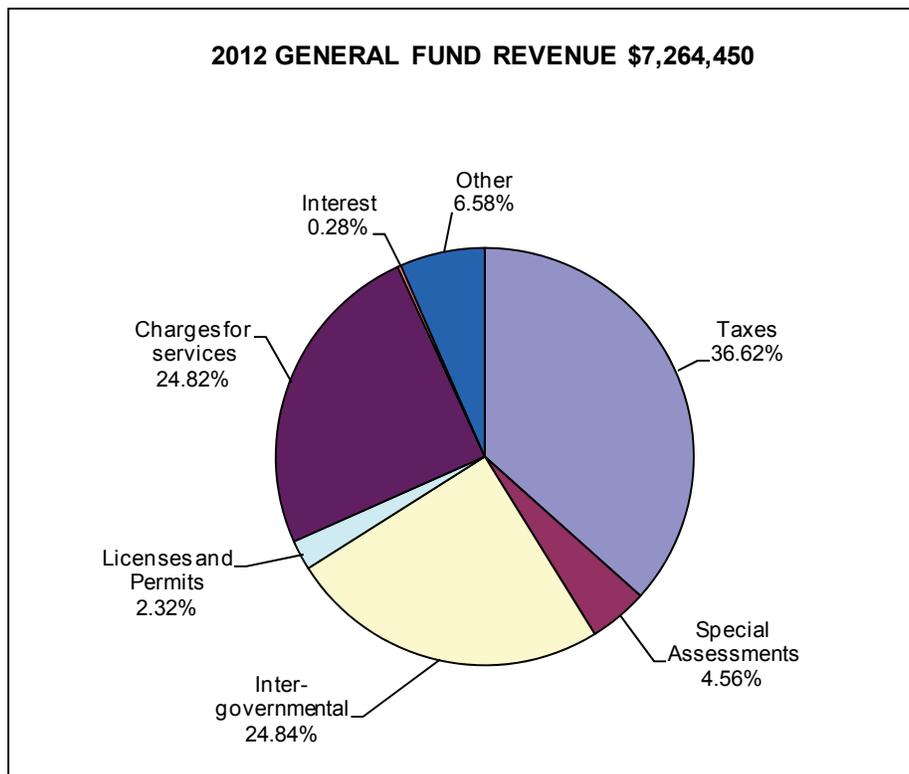
699.030

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. The 2012 allocation remains at \$384,450.

Transfer-in from DDA

699.110

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



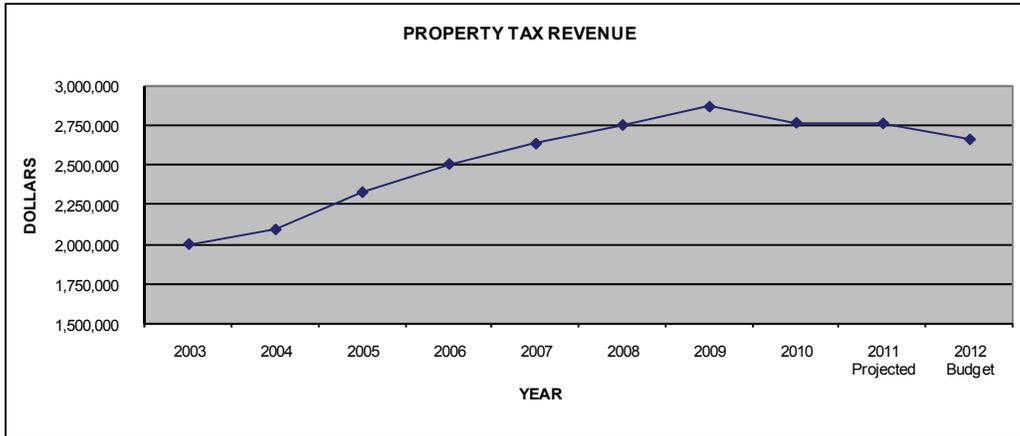


GENERAL FUND REVENUE

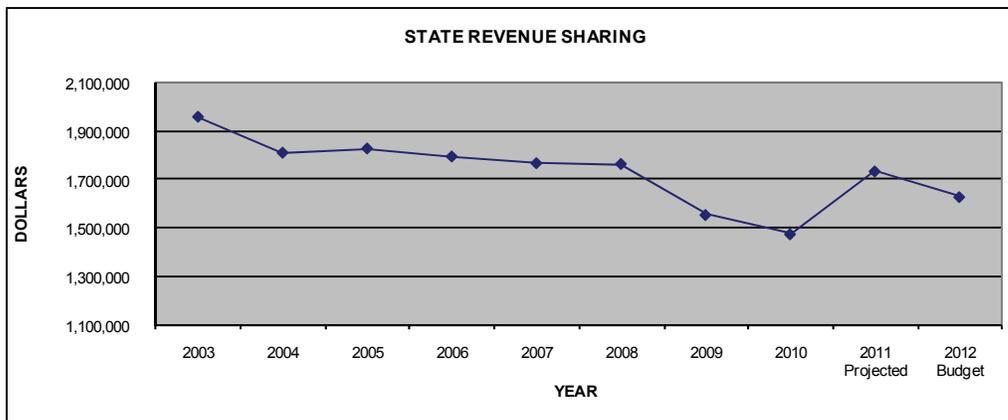
GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 2,718,913	\$ 2,692,000	\$ 2,690,000	\$ 2,612,000
101-000.00-404.000	IFT/CFT & SERVICE FEES	24,782	41,000	40,000	17,000
101-000.00-423.000	TRAILER PARK FEES	5,364	5,300	5,200	5,200
101-000.00-445.000	DELQ TAX	14,919	30,000	3,100	3,100
101-000.00-445.005	DELQ INTEREST & PENALTY	1,438	3,000	23,000	23,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	439,949	396,000	398,000	398,000
101-000.00-451.000	BUILDING PERMITS	93,602	78,000	67,800	68,000
101-000.00-453.000	SCSC PERMIT	28,314	23,000	20,200	20,500
101-000.00-455.000	ELECTRICAL PERMIT FEES	24,252	22,000	23,400	23,500
101-000.00-456.000	PLUMBING PERMIT FEES	16,325	14,000	13,000	13,000
101-000.00-457.000	MECHANICAL PERMIT FEES	26,221	21,000	22,700	23,000
101-000.00-458.000	FIRE INSPECTION FEES	3,000	2,000	1,000	1,000
101-000.00-460.000	FIRE DEPT. BURNING PERMITS	3,910	5,000	2,500	2,500
101-000.00-476.000	MISC LICENSES, PERMITS & FEES	1,575	3,300	3,300	3,300
101-000.00-505.000	FEDERAL GRANT	106,189	6,650	6,650	-
101-000.00-570.000	STATE GRANTS-MISC	-	283,100	283,100	-
101-000.00-574.020	STATE REV SHAR-CONSTIT.	1,442,565	1,337,000	1,752,000	1,627,000
101-000.00-574.021	STATE REV SHAR-STATUTORY	32,385	20,000	(20,000)	-
101-000.00-574.030	RETURNABLE LIQ LICENSE FEES	9,997	9,900	9,900	9,900
101-000.00-574.040	STATE SHARED REV-RIGHT OF WAY	10,783	10,700	10,000	10,000
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	19,634	18,000	18,000	18,000
101-000.00-620.000	RENTAL REG & INSPECT	108,243	99,580	92,800	92,800
101-000.00-623.000	REZONING APPLICATION FEES	2,010	2,000	2,000	2,000
101-000.00-624.000	SPECIAL USE PERMITS	2,060	1,600	7,900	4,800
101-000.00-625.000	BOARD OF APPEAL FEES	1,150	700	1,610	1,000
101-000.00-628.000	SITE PLAN REVIEW FEES	3,560	6,000	8,480	7,000
101-000.00-631.000	FIRE INSPECTIONS	22,500	22,500	22,500	22,500
101-000.00-632.000	FIRE DEPARTMENT SERVICE FEES	84,250	70,000	80,000	80,000
101-000.00-632.010	FIRE DEPT EDUCATIONAL REVENUE	954	1,000	3,500	3,500
101-000.00-633.000	AMBULANCE FEES	595,944	550,000	600,000	600,000
101-000.00-634.000	CEMETERY - BURIAL FEES	21,477	23,000	23,000	23,000
101-000.00-635.000	CEMETERY - LOT SALES	18,200	22,000	28,000	25,000
101-000.00-640.000	COPIES/FAX/SEARCH REVENUE	194	200	200	200
101-000.00-645.000	TOWNSHIP PUBLICATIONS	20	-	-	-
101-000.00-651.010	RECREATION FEES	82,835	100,780	85,440	85,440
101-000.00-651.020	PARKS FACILITY FEES	4,250	4,000	5,000	5,000
101-000.00-651.060	SENIOR CITIZEN EVENT REVENUE	22,220	25,000	25,000	25,000
101-000.00-655.000	MOTOR VEHICLE ORDINANCE FINES	51,930	-	-	-
101-000.00-660.000	CODE ENFORCEMENT REVENUE	23,367	9,000	9,000	9,000
101-000.00-664.000	INTEREST	36,519	60,000	20,000	20,000
101-000.00-669.020	COMMUNICATION TOWER LEASE FEE	14,392	16,000	16,000	16,600
101-000.00-672.010	STREETLIGHT SPECIAL ASSESSMENT	303,590	252,500	308,000	315,000
101-000.00-672.020	BLACKTOP & RD SPCL ASSESSMENTS	26,793	18,000	20,000	16,000
101-000.00-673.000	SALE OF FIXED ASSETS	-	95,000	88,280	68,850
101-000.00-675.010	DONATIONS	1,820	-	2,000	-
101-000.00-675.030	DONATIONS FOR FIRE DEPT.	1,900	-	-	-
101-000.00-676.010	ELECTION EXPENSE REIMBURSEMENT	19,097	15,000	15,000	15,000
101-000.00-686.000	TRAINING REIMB FROM FETA FUND	179,940	-	-	-
101-000.00-687.000	REFUNDS/REBATE/REIMBURSEMENTS	25,597	21,000	21,000	21,000
101-000.00-694.000	MISCELLANEOUS REVENUE	3,795	4,000	4,000	4,000
101-000.00-694.010	TRI-COUNTY METRO REIMBURSEMENT	18,873	6,000	6,000	10,000
101-000.00-694.020	CABLE FRANCHISE FEES	298,901	300,000	300,000	300,000
101-000.00-694.025	AT&T FRANCHISE FEE	8,671	7,400	15,700	15,700
101-000.00-694.030	BWL FRANCHISE FEE	93,949	93,900	104,800	115,300
101-000.00-694.040	DAILY CASH OVER/SHORT	(1)	-	-	-
101-000.00-699.001	TRANSFER IN	62,519	-	-	-
101-000.00-699.030	COST ALLOCATION-FROM SEWER FUND	364,450	384,450	384,450	384,450
101-000.00-699.110	TRANSFER IN - DELHI DDA	310,370	158,900	158,900	167,160
Total		\$ 7,840,456	\$ 7,390,460	\$ 7,831,410	\$ 7,333,300



REVENUE TRENDS



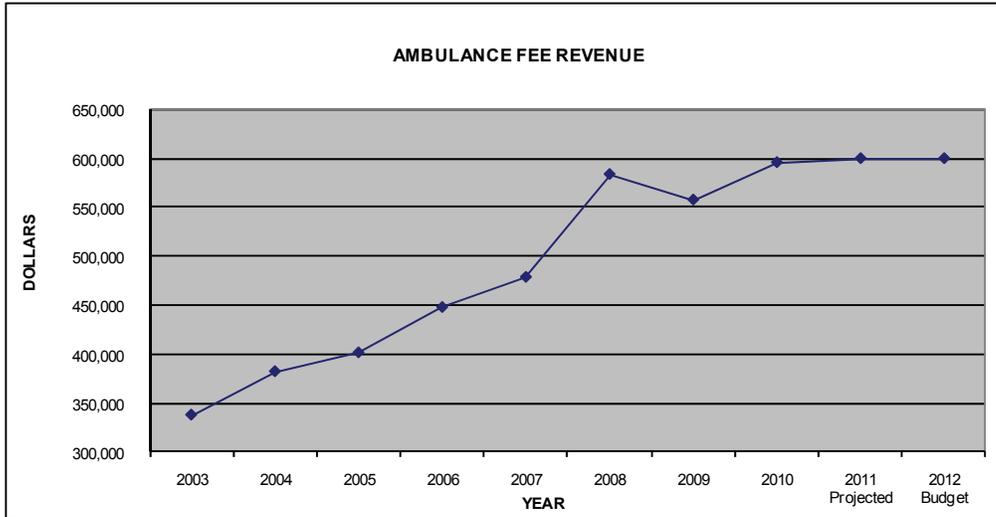
This graph illustrates that revenue from property taxes grew steadily from 2003 through 2009. This was a result of the taxable value of properties increasing as well as an increase in new development. However, taxable values and new development have de-



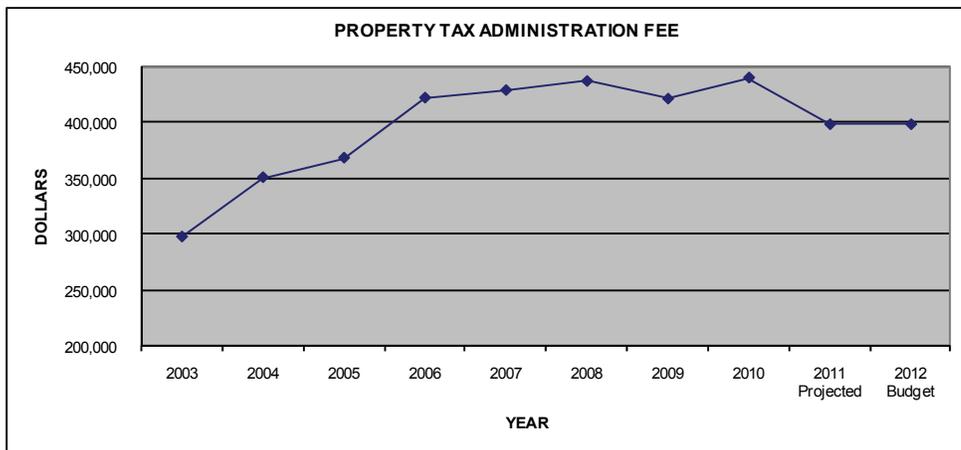
The amount of state revenue sharing that Delhi Township receives from the State of Michigan is based on a formula using sales tax, population, and other factors. This amount has fallen dramatically since 2001 but increased in 2011 due to a catch up payment due to new census data resulting in a population increase in the Township.



REVENUE TRENDS



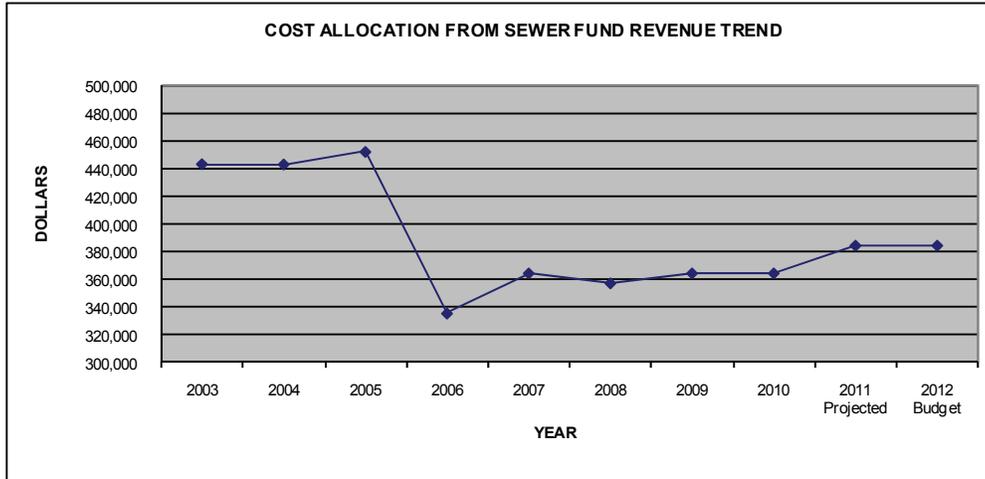
Revenue from ambulance fees rose steadily from 2003 until 2008. It has leveled off since then. This may be attributed to the age of the population served.



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



REVENUE TRENDS

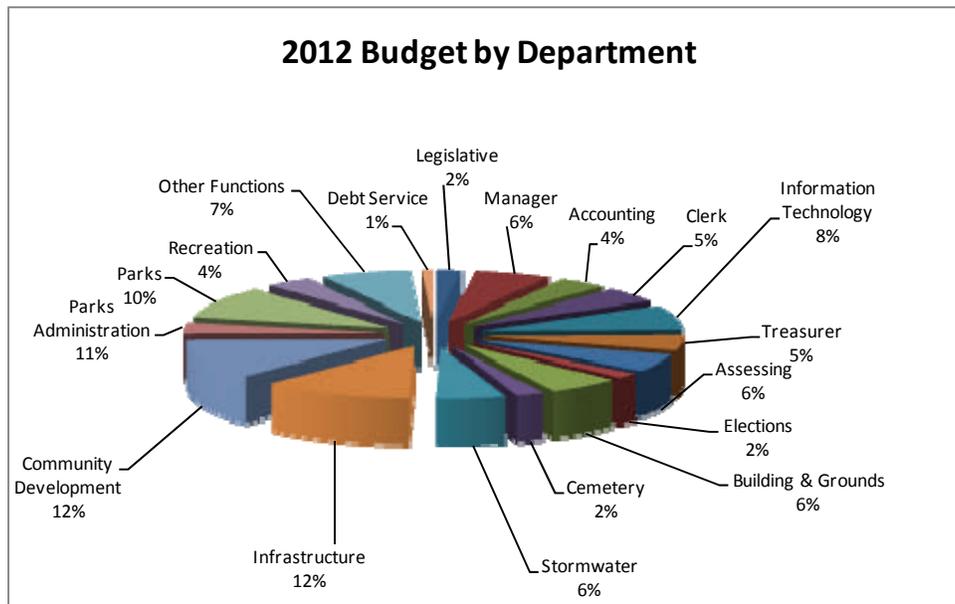


A number of services like payroll, accounts payable, sewer billing, etc. are provided to the Sewer Fund by the General Fund employees. The Sewer Fund reimburses the General Fund for those services. The allocation method was changed in 2006.



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Legislative	101.00	\$ 88,276	\$ 101,230	\$ 100,060	\$ 101,360
Manager	171.00	325,839	332,310	331,400	312,030
Accounting	191.00	177,405	194,900	194,900	197,300
Clerk	215.00	239,789	238,800	237,620	237,740
Information Technology	228.00	207,145	331,230	302,070	387,180
Treasurer	253.00	299,968	250,410	241,950	246,860
Assessing	257.00	247,559	266,900	270,720	278,920
Elections	262.00	58,977	43,750	30,570	84,220
Building & Grounds	265.00	408,100	306,450	302,870	292,810
Cemetery	276.00	81,150	96,070	104,470	108,210
Stormwater	281.00	-	34,110	250,610	282,180
Police	301.00	2,185,243	-	-	-
Fire	336.00	1,427,533	-	-	-
Infrastructure	446.00	654,373	775,000	558,000	602,000
Community Development	721.00	591,014	626,390	606,710	623,770
Parks Administration	752.00	207,475	185,050	173,560	176,960
Parks	771.00	356,757	762,580	771,070	499,630
Recreation	774.00	161,339	192,960	184,880	186,135
Other Functions	850.00	348,674	425,520	376,150	357,720
Debt Service	905.00	44,385	43,230	43,230	42,070
Total Expenditures		\$ 8,111,001	\$ 5,206,890	\$ 5,080,840	\$ 5,017,095





DEPARTMENT - Legislative (101)

Purpose or Objective of this Department:

Provide legislative leadership and management support for Delhi Charter Township.

Activities of this Department

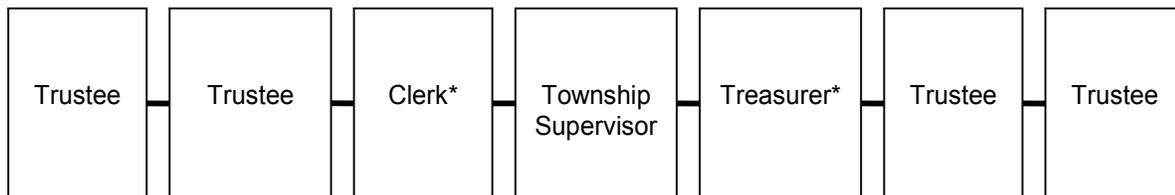
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

Year 2012 Goals

1. Provide leadership to protect the health, welfare, and safety of Township residents.
2. Provide leadership to promote regional cooperation/collaboration in the area of transportation, public safety, water, sewer, and other environmental social issues.
3. Provide leadership to enhance the quality of life along with creating 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.
5. Provide effective communication to residents through the township website, newsletters and media.

Resources Needed

The attached year 2012 budget requests expenditures of \$101,360, an increase of \$1,300 from the 2011 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

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-101.00-707.000	BOARD OF TRUSTEES-SALARY	\$ 64,987	\$ 64,740	\$ 64,740	\$ 64,740
101-101.00-715.000	SOCIAL SECURITY/MEDICARE	2,173	2,230	2,230	2,230
101-101.00-717.000	LIFE INSURANCE	137	280	310	310
101-101.00-718.000	PENSION CONTRIBUTION	1,326	1,330	1,330	1,330
101-101.00-724.000	WORKERS COMP	74	130	130	130
101-101.00-802.000	MEMBERSHIPS, DUES, SUBS	18,337	30,020	30,020	30,120
101-101.00-853.000	TELEPHONE/COMMUNICATIONS	76	-	0	0
101-101.00-956.000	MISCELLANEOUS	-	500	300	500
101-101.00-960.000	EDUCATION & TRAINING	1,166	2,000	1,000	2,000
Total		\$ 88,276	\$ 101,230	\$ 100,060	\$ 101,360



Legislative Performance Indicators					
	2006	2007	2008	2009	2010
Committee of the Whole Meetings	23	22	21	14	16
Regular Board Meetings	23	24	21	22	19
Joint Board Meetings	3	3	1	4	1
Special Board Meetings	1	2	1	4	2
Budget Meetings	6	3	3	3	3
Agenda Items Presented/Acted Upon	500	497	435	328	327
Agenda Pages Reviewed	4781	4912	3822	2992	2786



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

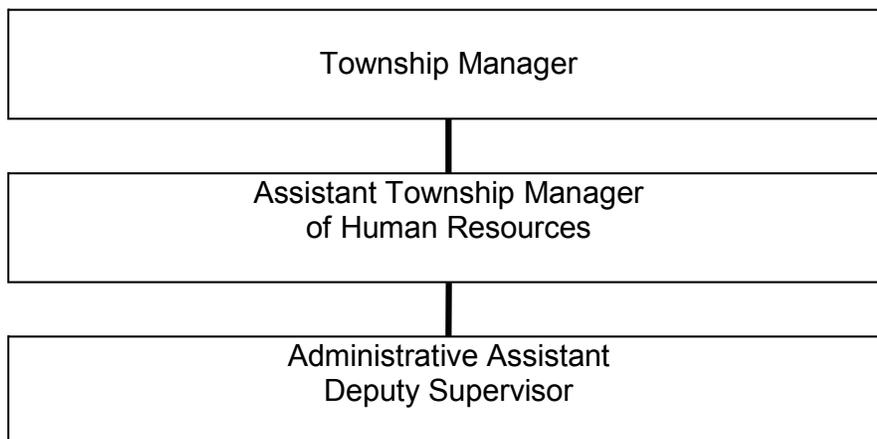
Manage the revenues and expenditures of the General Fund, Sewer Fund, Community Development Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2012 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 2012 budget requests expenditures of \$312,030, which is a decrease of \$19,370 from 2011 projected actual expenditures of \$331,400. This budget reflects the cost of three full-time staff members (Township Manager, Assistant Township Manager of Human Resources, and Administrative Assistant) to meet its goals and objectives.





MANAGER

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-171.00-703.000	SALARIES	\$ 217,885	\$ 217,050	\$ 217,050	\$ 219,320
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.005	PART TIME HELP	18,800	21,000	21,000	0
101-171.00-703.010	OVERTIME	-	900	0	920
101-171.00-715.000	SS/MEDICARE	17,760	18,560	18,540	18,480
101-171.00-716.000	HEALTH INSURANCE	19,523	21,610	21,640	21,490
101-171.00-716.010	DENTAL INSURANCE	3,521	3,700	3,680	3,860
101-171.00-717.000	LIFE INSURANCE	1,190	1,190	1,190	1,120
101-171.00-718.000	PENSION CONTRIBUTION	22,353	22,340	22,340	21,940
101-171.00-719.000	DISABILITY INSURANCE	1,650	1,650	1,650	1,670
101-171.00-723.000	AUTOMOBILE ALLOWANCE	10,368	10,370	10,370	10,370
101-171.00-724.000	WORKERS COMP	628	1,070	1,070	990
101-171.00-726.000	OFFICE SUPPLIES	67	250	250	250
101-171.00-802.000	MBRSHIP, DUES, SUBS	0	0	3,600	3,600
101-171.00-853.000	TELEPHONE/COMMUNICATIONS	352	320	320	320
101-171.00-956.000	MISCELLANEOUS	3,760	2,900	1,200	1,200
101-171.00-960.000	EDUCATION & TRAINING	5,482	6,900	5,000	4,000
Total		\$ 325,839	\$ 332,310	\$ 331,400	\$ 312,030

Staffing Levels			
	2010	2011	2012
Township Manager	1.00	1.00	1.00
Asst. Twp. Manager of Human Resources	1.00	1.00	1.00
Admin. Asst./Deputy Supervisor	1.00	1.00	1.00
Clerk Typist	0.63	0.63	0.00
Total	3.63	3.63	3.00



**Manager's Office
Performance Indicators**

1. TOWNSHIP BOARD					
	2007	2008	2009	2010	
Number of Township Board Meetings Attended	29	24	30	22	
Number of Township Board Agenda Items Prepared	497	435	328	327	
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	16	15	15	
2. STAFF DEVELOPMENT					
	2007	2008	2009	2010	
Number of Department Head Staff Meetings Held	11	10	8	10	
Number of Employee Staff Meetings Held	4	4	4	4	
Number of Training Programs Held	0	0	3	1	
3. PERSONNEL					
	2007	2008	2009	2010	
Number of Full-Time Job Postings	5	9	4	0	
Number of Part-Time Job Postings	3	2	1	0	
Number of Full-Time Employees Hired	7	7	5	0	
Number of Part-Time Employees Hired	1	3	1	0	
Number of Full-Time Employees Separated	7	14	7	0	
Number of Part-Time Employees Separated	1	3	0	0	
4. BENEFITS					
	2007	2008	2009	2010	
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	19	14	17	18	
Two-Party Coverage	16	14	17	16	
Single-Party Coverage	16	20	15	13	
Retiree Coverage	12	13	14	14	
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	25	25	28	27	
Two-Party Coverage	21	18	20	21	
Single-Party Coverage	18	18	13	11	
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	17	14	13	14	
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	3	1	1	2	
5. RISK MANAGEMENT					
	2007	2008	2009	2010	
Total Number of Recordable Work-Related Injuries and Illnesses	11	11	4	12	
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	2.5	2	0	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.

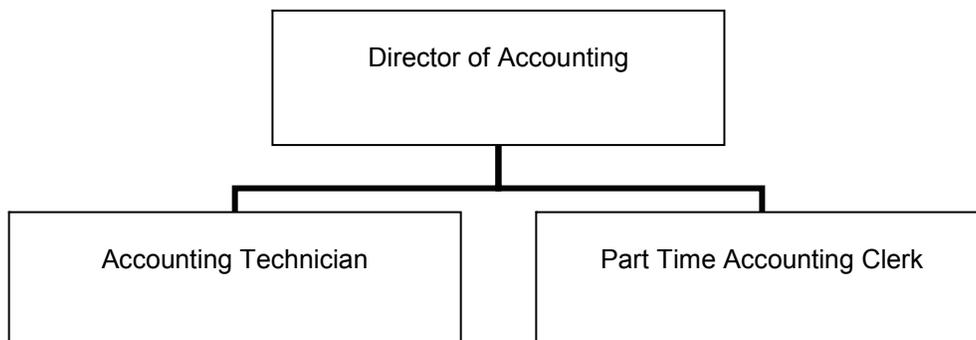
Activities of this Department: Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, and reconcile bank statements. Oversight responsibilities as to accounting, payroll, accounts payable and financial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

Year 2012 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. Publish a Citizen Centric Report
4. Update the master accounting policy book for the accounting department
5. Update the 5 year General Fund budget projection
6. Update the 5 year Sewer Fund budget projection
7. Continue to monitor the budget and communicate variances
8. Continue to promote the use of technology to increase effectiveness and efficiency
9. Continue to facilitate the connection of Board goals to department budgets
10. Facilitate online park and recreation registration project

Resources needed:

The fiscal year 2012 budget request is for \$197,300, an increase of \$2,400 from the projected 2011 budget. The 2012 budget includes a full-time Director, a full-time Accounting Technician and a part-time Accounting Clerk (22 hours/week).





ACCOUNTING

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-191.00-703.000	SALARIES	\$ 113,809	\$ 113,400	\$ 113,400	\$ 115,700
101-191.00-703.005	PART TIME HELP	19,075	20,800	20,800	21,700
101-191.00-715.000	SOCIAL SECURITY/MEDICARE	9,124	9,300	9,300	9,500
101-191.00-716.000	HEALTH INSURANCE	9,455	17,500	17,500	17,300
101-191.00-716.010	DENTAL INSURANCE	3,194	3,400	3,400	2,800
101-191.00-717.000	LIFE INSURANCE	622	700	700	600
101-191.00-718.000	PENSION CONTRIBUTION	11,953	12,000	12,000	12,300
101-191.00-719.000	DISABILITY INSURANCE	862	900	900	900
101-191.00-724.000	WORKERS COMP	336	600	600	600
101-191.00-726.000	OFFICE SUPPLIES	467	1,200	1,200	1,200
101-191.00-802.000	MEMBERSHIPS, DUES, SUBS	1,063	1,700	1,700	1,700
101-191.00-807.000	AUDIT FEES	4,925	6,000	6,000	6,000
101-191.00-956.000	MISCELLANEOUS	620	900	900	1,000
101-191.00-960.000	EDUCATION & TRAINING	1,900	6,500	6,500	6,000
Total		\$ 177,405	\$ 194,900	\$ 194,900	\$ 197,300

Staffing Levels			
	2010	2011	2012
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 12/31/02	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	Year Ended 12/31/10
Number of manual journal entries	1,234	1,110	1,363	1,224	1,090	1,161	1,215	1,123	877
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%
Number of bank statements rec-							303	240	240
Number of W-2's processed	447	369	345	293	356	314	362	299	303
Number of payroll checks proc-	N/A	N/A	2,933	2,456	2,670	2,265	2,353	1,928	1,534
Number of payroll direct deposits	N/A	N/A	1,311	1,288	1,403	1,492	1,464	1,686	2,192
Number of purchase orders proc-	N/A	N/A	1,314	1,061	918	792	734	593	474
Number of accounts payable checks processed (not including voids)	3,159	2,992	3,571	2,753	2,839	2,702	2,766	2,586	2,138
Number of accounts payable e-checks processed	N/A	N/A	6	14	12	16	40	40	225
Number of accounts payable checks voided (not including checks void by system)	N/A	N/A	156	31	25	34	24	15	18
Percent general fund departments at or below budget	89%	100%	100%	100%	100%	100%	93%	100%	83%
Budget amendments prepared		2	3	3	5	3	2	3	3
Years received GFOA Distinguished Budget Award	1	1	1	1	2	3	4	5	6
Years received GFOA Certificate for Excellence in Financial Reporting							1	2	3



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

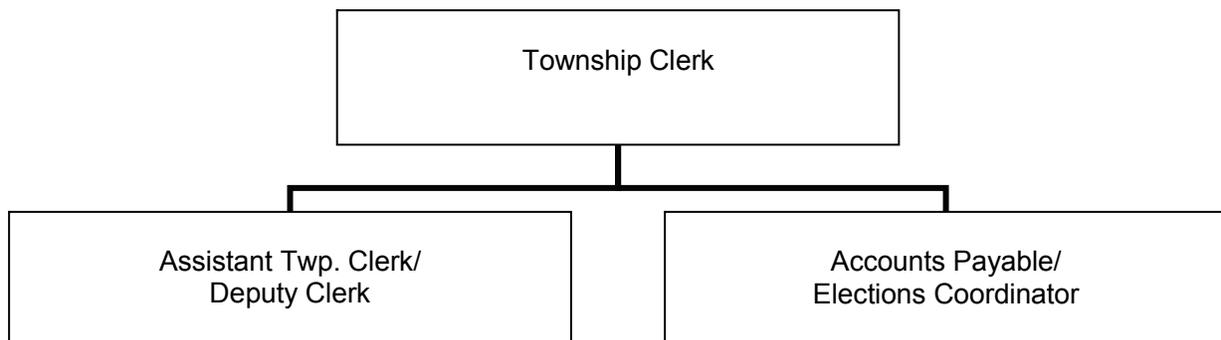
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices
- Record Township board meetings, committee meetings and special meetings and prepare 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 2012 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; unveil re-designed web site in fall of 2011 or early 2012
4. Rewrite the cemetery rules and regulations for simplicity and make it a Township ordinance
5. Review cemetery fees in comparison to actual costs; adjust cemetery fees with multi-year plan
6. Within the Michigan Association of Municipal Clerks, work with legislators to adopt “Absentee for No Reason” legislation
7. Produce videos to educate residents about Township issues and to showcase the positive things about Delhi Township

Resources Needed

The attached year 2012 budget requests expenditures of \$237,740, an increase of \$120 from the 2011 projected actual expenditures.





CLERK

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-215.00-703.000	SALARIES	\$ 149,765	\$ 149,200	\$ 149,200	\$ 150,900
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-715.000	SS/MEDICARE	11,466	11,600	11,600	11,740
101-215.00-716.000	HEALTH INSURANCE	30,019	35,000	35,000	34,730
101-215.00-716.010	DENTAL INSURANCE	3,072	3,300	3,210	3,370
101-215.00-717.000	LIFE INSURANCE	819	830	820	770
101-215.00-718.000	PENSION CONTRIBUTION	14,976	15,000	14,920	15,090
101-215.00-719.000	DISABILITY INSURANCE	1,134	1,140	1,140	1,150
101-215.00-724.000	WORKERS COMP	389	480	480	490
101-215.00-726.000	OFFICE SUPPLIES	22	-	-	-
101-215.00-740.000	MATERIAL & SUPPLIES	1,032	2,000	2,000	1,500
101-215.00-803.000	POSTAGE	10,113	-	-	-
101-215.00-817.000	CODIFICATION OF TWP ORD	5,217	3,000	3,000	3,000
101-215.00-818.000	CONTRACTUAL SERVICES	-	1,000	1,000	1,000
101-215.00-853.000	TELEPHONE/COMMUNICATIONS	129	-	0	0
101-215.00-870.000	MILEAGE	20	250	250	250
101-215.00-902.000	PUBLISHING/LEGAL NOTICES	6,621	10,000	9,000	8,000
101-215.00-956.000	MISCELLANEOUS	25	500	500	250
101-215.00-960.000	EDUCATION & TRAINING	2,470	3,000	3,000	3,000
Total		\$ 239,789	\$ 238,800	\$ 237,620	\$ 237,740

Staffing Levels			
	2010	2011	2012
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**

1. STAFF FLEXIBILITY – CROSS TRAINING					
	2006	2007	2008	2009	2010
# of activities in need of cross training	6	6	6	8	8
# of activities not cross trained	1	1	2	2	2
# of activities partially cross trained	2	0	0	1	1
# of activities fully cross trained	4	5	4	5	5
2. WEB SITE ACTIVITY					
	2006	2007	2008	2009	2010
# of hits on web site for the year	87,062	NA*	160,803	169,404	162,009
Number of files in web site	1,619	1,763	2,337	2,552	2,674
Number of images in web site	783	842	1,231	1,322	1,371
Top 15 most accessed pages (besides home page) for 2010.	<ol style="list-style-type: none"> 1. Parks – Recreation Page 9,855 2. Departments Page 9,071 3. News and Events Page 9,050 4. Assessing Dept. Page 7,889 5. Job Postings 5,017 6. Parks Home Page 4,681 7. Parks – Park Info 4,251 8. Fire Dept. Home Page 3,525 9. Services Page 3,426 10. Ordinances Page 3,035 11. Agendas and Minutes Page 2,659 12. Recycling Page 2,450 13. About Delhi Page 2,444 14. Online Forms Page 2,364 15. Clerk – Election Info Page 2,004 				
* = New analytical tools were implemented for 2008. These tools give greater detail of page views (rather than "hits") and detail for every page within the site.					
3. FOIA REQUESTS					
	2006	2007	2008	2009	2010
Number of Freedom of Information Act Requests	56	65	37	29	37
4. NOTARY PUBLIC					
Signatures Notarized	100+	100+	150+	200+	200+
5. RECORDS MANAGEMENT					
Number of pages scanned	21,452	18,985	26,754	35,962	39,369
6. BOARD AND COMMITTEE MEETINGS					
Total board and committee meetings covered	61	57	57	50	39
Total number of minute pages typed	344	203	259	200	115
7. ACCOUNTS PAYABLE					
Number of accounts payable checks prepared	2,741	2,897	2,809	2,628	2,407
9. CEMETERY					
	2006	2007	2008	2009	2010
Interments	36	42	45	57	40
Plots Sold	20	36	42	23	21
Niches Sold	2	6	1	2	2
Foundation Orders Processed	28	34	37	31	31
Plots Sold to Township	11	5	2	17	7
	2006	2007	2008	2009	2010
Cemetery Budget	**	**	**	**	\$81,150
Cemetery Revenue	**	**	**	**	\$39,677
Percent of costs covered by revenue	**	**	**	**	49%

** = New indicator for 2011 Goals and Objectives



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. Respond to citizen and Township Department requests for GIS mapping projects. Maintain and update existing map projects.

Activities of this Department

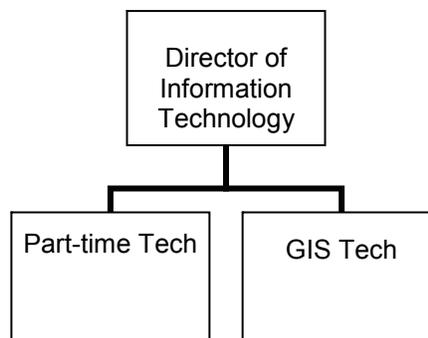
Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and computer programs; maintain inventory of all computer components. Creation and maintenance of GIS mapping projects.

Year 2012 Goals

1. Complete installation of fiber optic services to all Township buildings and facilities that was not complete in 2011.
2. Update XP operating system to Windows 7 or, if Windows 8 is available, to that system (dependant on release date).
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", outside consultants or BS&A training sessions.
4. Setup a method of testing Windows updates prior to individual pc install and then distributing updates via Windows server to insure latest updates without requiring user intervention or interfering with daily operations.
5. Continue development of GIS maps to help Township employees and citizens with projects.
6. With completion of fiber network, do away with duplicate GIS database at DPS.
7. Replace approximately 20% of computers to coincide with 5 year replacement schedule.

Resources Needed

The attached year 2012 budget reflects expenditures of \$387,180, an increase of \$85,110 from the projected 2011 of \$302,070. The increase is due to the capital outlay for fiber optics and increased hardware maintenance costs.





INFORMATION TECHNOLOGY

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-228.00-703.000	SALARIES	\$ 67,760	\$ 108,700	\$ 109,510	\$ 115,560
101-228.00-703.005	PART TIME HELP	13,993	19,100	8,000	9,200
101-228.00-703.007	LONGEVITY	1,350	1,350	1,350	1,350
101-228.00-715.000	SS/MEDICARE	6,065	10,000	9,420	10,000
101-228.00-716.000	HEALTH INSURANCE	11,384	17,100	17,910	18,540
101-228.00-716.010	DENTAL INSURANCE	962	1,400	1,360	1,480
101-228.00-717.000	LIFE INSURANCE	371	550	610	600
101-228.00-718.000	PENSION CONTRIBUTION	6,776	10,870	10,960	11,560
101-228.00-719.000	DISABILITY INSURANCE	513	840	870	880
101-228.00-724.000	WORKERS COMP	185	560	530	510
101-228.00-740.000	MATERIAL & SUPPLIES	8,111	7,500	7,500	8,500
101-228.00-818.000	CONTRACTUAL SERVICES	-	23,800	11,300	15,600
101-228.00-853.000	TELEPHONE/COMM	2,181	3,000	2,800	3,000
101-228.00-870.000	MILEAGE	144	1,000	250	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	4,499	10,000	7,000	19,500
101-228.00-930.025	COMPUTER EQUIPMENT	7,628	20,000	20,000	20,000
101-228.00-930.030	SOFTWARE MAINTENANCE	40,982	47,060	47,100	47,300
101-228.00-932.000	PROGRAM CHANGES	-	2,500	0	2,500
101-228.00-956.000	MISCELLANEOUS	82	500	200	500
101-228.00-960.000	EDUCATION & TRAINING	4,040	5,700	5,700	5,600
101-228.00-970.000	CAPITAL OUTLAY	30,119	39,700	39,700	94,000
Total		\$ 207,145	\$ 331,230	\$ 302,070	\$ 387,180

Staffing Levels			
	2010	2011	2012
Director of Information Technology	1.00	1.00	1.00
GIS Technician	0.00	1.00	1.00
Computer Technician	0.31	0.31	0.14
Total	1.31	2.31	2.14



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:

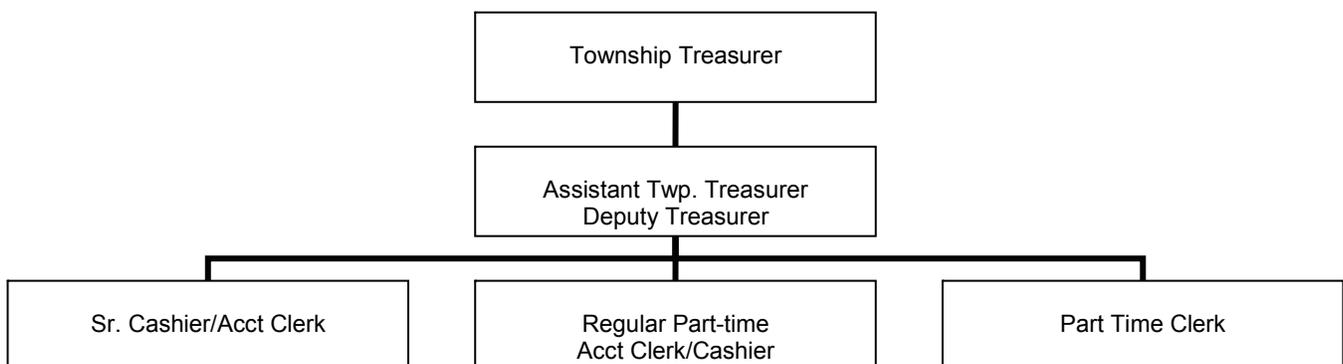
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2012 Goals

1. Search and negotiate safe higher yielding investments.
2. Revise operating manuals for tax, sewer billing processing and cash receipting .NET programs.
3. Integrate automating credit card transactions in cash receipting.
4. Continue review of fee structures and administrative costs of sewer billing.
5. Continue to investigate new technology to streamline operational efficiencies.

Resources Needed

The attached year 2012 budget requests expenditures of \$246,860. This is an increase of \$4,910 from 2011 projected. The tax administration fee (1% of taxes) generates approximately \$394,000 of revenue which covers the budget of the assessing department and leaves funds to offset a part of this budget. This budget reflects a part-time treasurer, assistant treasurer, and senior account clerk, regular part-time cashier/account clerk (32 hrs/week) as well as payment for 780 hours of additional part-time help and deputy treasurer pay.





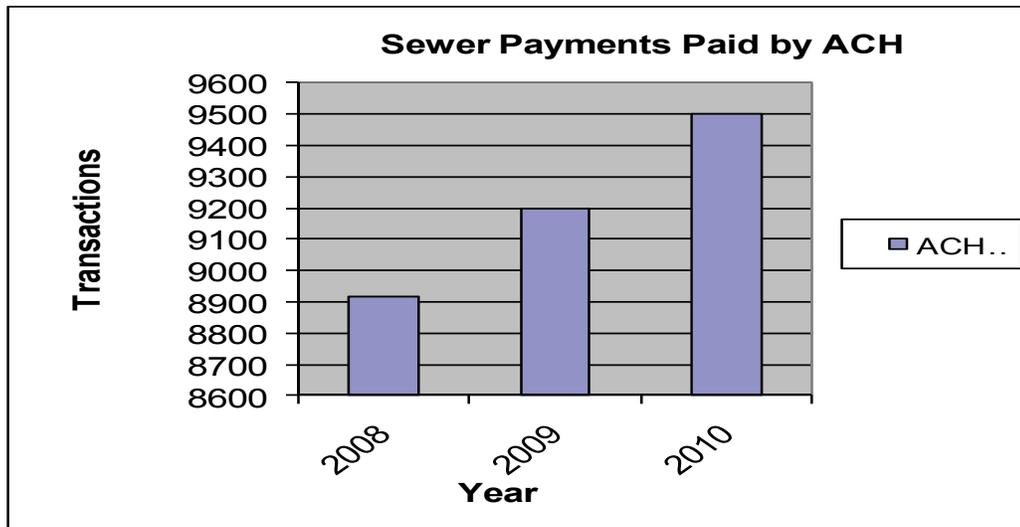
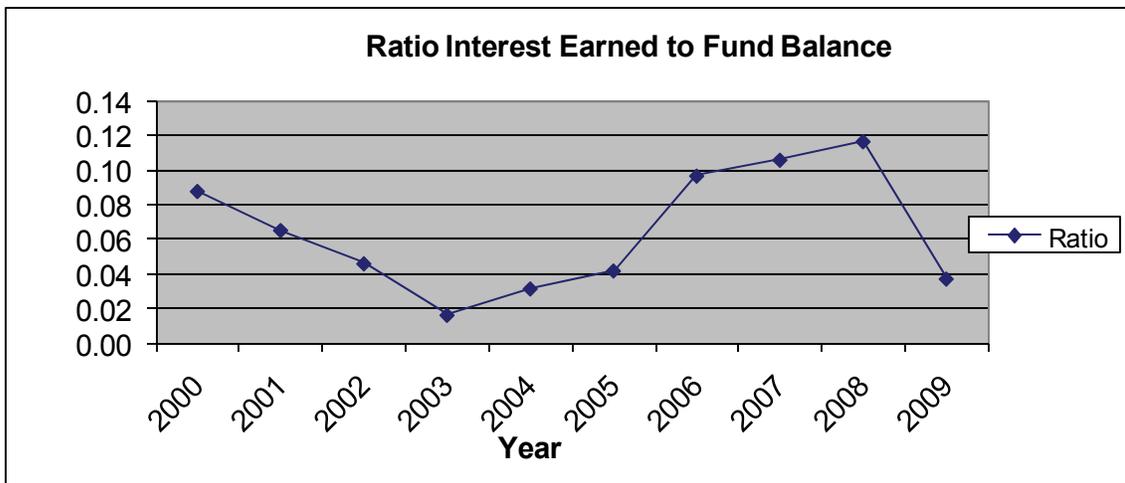
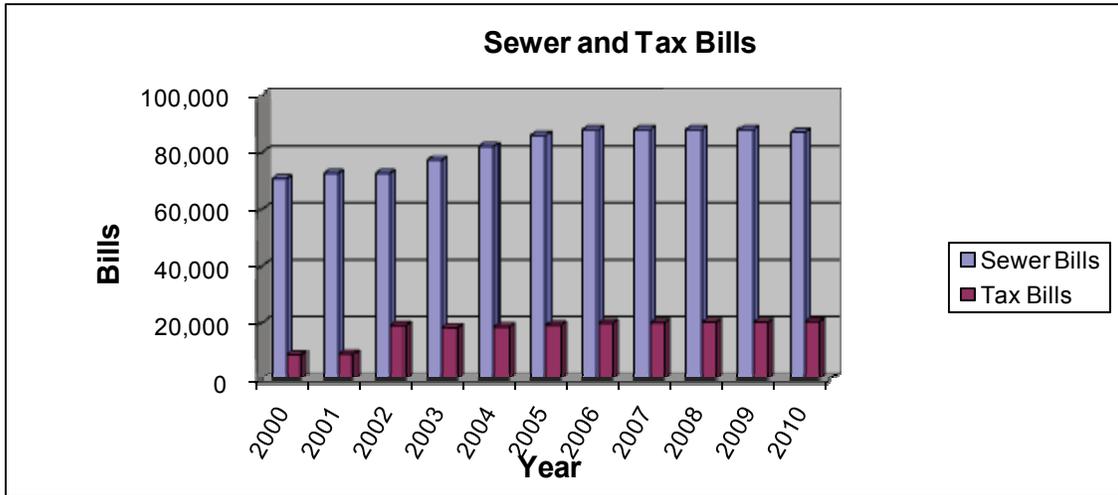
TREASURERS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-253.00-703.000	SALARIES	\$ 163,280	\$ 121,300	\$ 121,300	\$ 123,260
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	35,240	37,050	36,600	38,500
101-253.00-715.000	SS/MEDICARE	15,494	12,560	9,600	9,800
101-253.00-716.000	HEALTH INSURANCE	28,195	21,200	20,300	20,400
101-253.00-716.010	DENTAL INSURANCE	4,156	3,360	3,400	3,500
101-253.00-717.000	LIFE INSURANCE	890	590	600	500
101-253.00-718.000	PENSION CONTRIBUTION	16,349	9,800	11,300	11,600
101-253.00-719.000	DISABILITY INSURANCE	1,236	750	800	800
101-253.00-724.000	WORKERS COMP	399	600	600	700
101-253.00-726.000	OFFICE SUPPLIES	446	1,000	1,000	1,000
101-253.00-729.001	TAX BILL PRINTING	11,981	17,000	15,000	14,000
101-253.00-802.000	MBRSHPS, DUES, SUBS	-	-	-	600
101-253.00-815.000	COURT FILING/SERV FEES	-	2,500	1,500	1,500
101-253.00-853.000	TELEPHONE/COMM	319	250	-	-
101-253.00-870.000	MILEAGE	48	500	200	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	552	500	500	500
101-253.00-956.000	MISCELLANEOUS	209	750	750	500
101-253.00-960.000	EDUCATION & TRAINING	3,973	5,500	4,000	5,000
101-253.00-964.000	TAX ADJ TO COUNTY/TWP	14,701	12,700	12,000	12,000
Total		\$ 299,968	\$ 250,410	\$ 241,950	\$ 246,860

Staffing Levels			
	2010	2011	2012
Treasurer	1.00	0.30	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	0.37	0.38	0.38
Total	4.17	3.48	3.48



Treasurer's Indicators





DEPARTMENT – Assessing (257)

Purpose or Objective of this Department

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

Activities of this Department

1. Inventory and list all property within the Assessment Jurisdiction
2. Equitably evaluate every item of taxable property in accordance with sound appraisal methods as prescribed by the Michigan State Tax Commission
3. Calculate the taxable value for every property
4. Prepare an assessment roll with all taxable property listed
5. Perform real and personal property tax appraisals and conduct field Inspections
6. Defend assessments at the Michigan Tax Tribunal

Year 2012 Goals

- Continue to cross train all staff & balance department duties.
- Monitor and analyze Commercial and Industrial properties.
- Continue to update Assessors internet site.
- Comply with State Tax Commission (STC) Audit of Minimum Assessing Requirements (AMAR).
- Continue and Comply with Educational Requirements as required by State Tax Commission (STC).
- Under the guidance of the Assessor and GIS Coordinator use an intern(s) to help implement new assessing mapping requirements as set forth by the STC AMAR.

Resources Needed:

The attached year 2012 budget requests expenditures of \$278,920. The budget reflects two full-time and two part-time staff, and an anticipated increase in attorney fees and appraisal contract(s) needed for property valuation defense. The costs of certification and dues are included for the continuing training and further development of all staff.

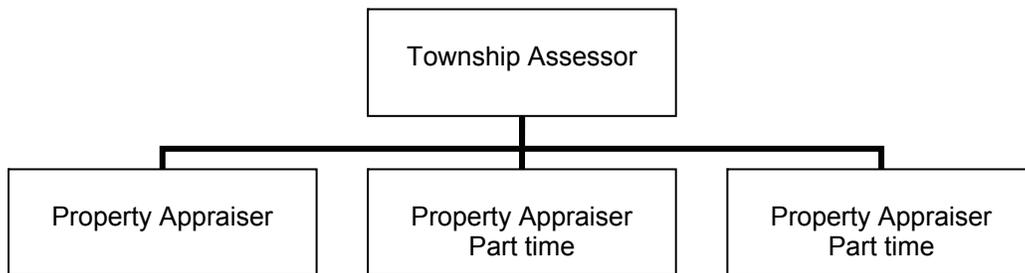
Resources Available:

The one percent (1%) property tax administration fee revenue is restricted for use by assessing and tax administration functions. The 2012 administration fee is budgeted at \$398,000 which is sufficient to fully fund the assessing function and partially support the tax bill collections.



ASSESSING

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-257.00-703.000	SALARIES	\$ 152,887	\$ 154,200	\$ 124,200	\$ 115,700
101-257.00-703.005	PART TIME HELP	-	600	30,700	49,500
101-257.00-703.010	OVERTIME	926	1,400	1,400	1,400
101-257.00-708.000	BOARD OF REVIEW	1,260	2,700	2,700	2,700
101-257.00-715.000	SS/MEDICARE	12,200	12,500	12,300	13,000
101-257.00-716.000	HEALTH INSURANCE	25,576	27,500	30,700	29,200
101-257.00-716.010	DENTAL INSURANCE	2,865	3,300	2,800	2,800
101-257.00-717.000	LIFE INSURANCE	830	1,100	700	600
101-257.00-718.000	PENSION CONTRIBUTION	15,289	15,500	12,500	11,600
101-257.00-719.000	DISABILITY INSURANCE	1,152	1,200	1,000	900
101-257.00-724.000	WORKERS COMP	986	1,800	1,800	1,800
101-257.00-729.000	ASSESSMENT NOTICES/PP STATEMNTS	5,866	7,450	7,450	7,450
101-257.00-730.000	GASOLINE	775	1,000	820	820
101-257.00-740.000	MATERIAL & SUPPLIES	1,405	3,000	1,500	2,000
101-257.00-801.000	LEGAL FEES	13,712	14,000	16,000	15,250
101-257.00-802.000	MBRSHPs DUES, SUBS			810	810
101-257.00-818.000	CONTRACTUAL SERVICES	4,222	12,700	18,000	18,000
101-257.00-853.000	TELEPHONE/COMMUNICATIONS	59	-	0	0
101-257.00-870.000	MILEAGE	93	450	200	200
101-257.00-930.020	EQUIP MAIN & REPAIR	552	550	550	550
101-257.00-931.000	VEHICLE REPAIR/MAINT	617	1,200	1,200	1,200
101-257.00-956.000	MISCELLANEOUS	58	750	200	250
101-257.00-960.000	EDUCATION & TRAINING	6,229	4,000	3,190	3,190
Total		\$ 247,559	\$ 266,900	\$ 270,720	\$ 278,920



Staffing Levels			
	2010	2011	2012
Assessor	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Property Appraiser	0.00	0.60	0.60
Property Appraiser	1.00	0.60	0.60
Total	3.00	3.20	3.20



ASSESSING DEPARTMENT
PERFORMANCE INDICATORS

Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
2007	8,574,050	136,453,250	15,256,000	683,264,230	0	46,577,255	890,124,785	-
2008	8,162,400	143,297,400	17,121,350	682,337,550	0	52,132,300	903,051,000	1.45%
2009	8,066,800	142,118,100	16,332,600	624,099,950	0	45,226,200	835,843,650	-7.44%
2010	7,162,600	132,863,100	14,513,700	568,803,675	0	48,597,700	771,940,775	-7.65%
2011	6,962,000	124,291,460	22,769,600	546,074,991	0	39,901,800	739,999,851	-4.14%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
2007	2,468,072	121,108,641	14,121,340	606,104,452	0	46,577,255	790,379,760	-
2008	2,514,938	126,663,528	16,032,179	615,416,841	0	52,132,300	812,759,786	2.83%
2009	2,575,559	129,201,749	15,211,328	592,190,424	0	45,226,200	784,405,260	-3.49%
2010	2,504,049	123,516,681	13,641,928	549,152,400	0	48,597,700	737,412,758	-5.99%
2011	2,525,723	118,189,772	22,133,866	531,477,428	0	39,901,800	714,228,589	-3.14%

2010 Processing/ Data Entry

	2010	2009	2008	2007	2006
Property Transfer Affidavits	534	533	548	524	756
Deeds (includes Sheriff Deeds)	842	939	795	778	959
New Sheriff Deeds (2010 total may change)	150	157	146	148	104
Principal Residence Exemptions	297	320	483	443	553
Rescind	256	272	351	355	354
PP Statements	742	774	719	873	814
Field Inspections	546	344	1,035	899	2,485
Permit Inspections	145	N/A	219	305	N/A
Land Divisions/Combos (New Parcels)	5	81	50	160	160
July Board of Review Appeals	90				
March Board of Review Appeals	335	541	694	352	262
December Board of Appeals	44				
*Full Tribunal Final Judgment Received	0	0			
*Small Claims Final Judgment Received	54	32			
**Total Documents Processed/Accts Updated	3,890				
Misc. Info: Website Hits (01/01/10 - 12/31/10)	89,246				

** The number of Sheriff Deeds is already included in the total Deeds processed.

Michigan Tax Tribunal Dockets **Received in 2010**

(Dockets may contain multiple parcels and multiple assessments under appeal)

Appeal Types	New Dockets
Classification	34
Com/Ind	22
RES/Other	21
Total	77

Historic Township Housing Value Analysis

	Using True Cash Value					
	Low	High	Average	Median	Mode	% Chg
2010	29,900	771,800	144,440	138,400	151,400	-8.59%
2009	44,800	852,800	159,416	151,400		-8.24%
2008	49,200	917,000	174,208	165,000		-1.43%
2007	44,400	917,000	176,500	167,400		1.82%
2006	44,400	917,000	173,900	164,400		-

Measurement and Evaluation of Uniformity

Snapshot of one assessment cycle calculated before the 2010 assessment roll was re-valued. Statistics show the assessment roll is uniform & calculating within normal perimeters.

2009	Statistics about Median	Township Wide	Acceptable Range
COD	Coefficient of Dispersion	11.78700	under 20.00
PRD	Price Related Differential	1.00725	0.98 - 1.03
SD	Standard Deviation	8.76038	90% confidence

Median = 55.745% with 113 sales Michigan Requires 50% assessed
 * As of 11/30/2009 Pre-Equalized Valuation of the 2010 Assessment Roll
 Sales Period: 10/01/2008 through 09/30/2009 for 2010 Assessment Valuation



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 2012 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, mock elections for students
6. Within the Michigan Association of Municipal Clerks, work with legislators to adopt "Absentee for No Reason" legislation

Resources Needed

The attached year 2012 budget requests expenditures of \$84,220, an increase of \$53,650 from 2011 projected actual expenditures. This budget reflects the administering of one minor election and two major elections in 2012, compared to one minor election in 2011.

Resources Available

The Township will receive reimbursement for most costs associated with the November School Election in 2011. The Township will receive reimbursement for most costs associated with the February Presidential Primary in 2012. The Township does not receive any reimbursement for August and November Elections in even years.



ELECTIONS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-262.00-701.000	ELECTION INSPECTORS	\$ 39,704	\$ 21,800	\$ 13,760	\$ 49,040
101-262.00-703.005	PART TIME HELP	-	-	-	1,000
101-262.00-715.000	SS/MEDICARE	128	200	200	400
101-262.00-718.000	PENSION CONTRIBUTION	20	50	50	80
101-262.00-724.000	WORKERS COMP	174	200	60	200
101-262.00-726.000	OFFICE SUPPLIES	6,711	6,000	6,000	10,000
101-262.00-803.000	POSTAGE	2,111	1,500	1,500	5,000
101-262.00-818.035	CONTRACTED CO SERVICES	7,723	12,000	8,000	18,000
101-262.00-956.000	MISCELLANEOUS	2,406	2,000	1,000	500
Total		\$ 58,977	\$ 43,750	\$ 30,570	\$ 84,220



**Elections Department
Performance Indicators**

	2005	2006	2007	2008	2009	2010
New Election Inspectors	3	2	7	63	2	5
Net Loss/Gain	-4	+2	-7	+50	-23	-2
Total Number of Election Inspectors	108	110	103	153	130	128
A. Mock/Student Council Elections	2005	2006	2007	2008	2009	2010
# of Schools/Groups	0	0	0	3	1	1
Students Participating	0	0	0	1,400+	1,000+	1,000+
B. Elections Procedure Demo/Local Govt. Instruction	2005	2006	2007	2008	2009	2010
# of Schools/Groups	1	1	0	1	0	0
Students Participating	25+	40+	0	200+	0	0
Date and Type of Election	Number of Voters		% Voter Turnout		Dollars Reim-bursed	
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		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 (uncontested)		783		5% \$15,285	
	08/05 - Primary		3,180		19% \$0	
	11/04 - General Election		14,088		79% \$0	
2009:	05/05 - Holt Board of Education (uncontested)		886		5% \$15,541	
	11/03 - Consolidated School (Mason/LCC)		1,453		8% \$12,069	
2010:	05/04 - Holt Board of Education		1,444		8% \$19,097	
	08/03 - Primary		6,166		35% \$0	
	11/02 - General Election		9,792		56% \$0	
	2006	2007	2008	2009	2010	
New Voters	2,441	2,133	2,840	2,553	2,089	
Cancellations	2,100	2,165	2,117	2,393	1,850	
Number of Registered Voters	17,017	16,812	17,929	17,698	17,748	
Number of Permanent Absentee Voters	2,054	2,010	2,294	2,314	2,558	



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 2012 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.
4. Implement 4-year savings account for roof replacement at the Community Services Center
5. Implement 4-year window treatment replacement project at the Community Services Center

Resources Needed

The attached year 2012 budget requests expenditures of \$292,810, a decrease of \$10,060 (3.3%) from the projected 2011 budget. New this year will be the placing of funds in "committed fund balance" - \$75,000 toward replacing the roof in the Community Service Center and \$30,000 for window treatments.



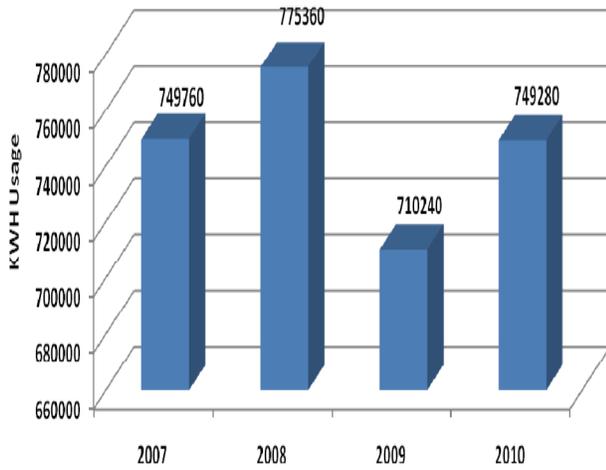
BUILDING & GROUNDS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-265.00-703.000	SALARIES	\$ 59,897	\$ 33,870	\$ 33,490	\$ 31,700
101-265.00-703.005	PART TIME HELP	799	310	310	260
101-265.00-703.010	OVERTIME	4,764	2,820	2,030	2,190
101-265.00-715.000	SOCIAL SECURITY/MEDICARE	4,871	2,880	2,780	2,670
101-265.00-716.000	HEALTH INSURANCE	10,339	7,190	7,540	7,620
101-265.00-716.010	DENTAL INSURANCE	1,329	840	880	930
101-265.00-717.000	LIFE INSURANCE	297	180	170	170
101-265.00-718.000	PENSION CONTRIBUTION	5,869	3,390	3,350	3,170
101-265.00-719.000	DISABILITY INSURANCE	413	260	230	250
101-265.00-724.000	WORKERS COMP	937	730	750	730
101-265.00-730.000	GASOLINE	1,943	1,440	1,440	1,440
101-265.00-775.001	EQUIPMENT & SUPPLIES	7,191	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	60,220	53,340	53,500	54,520
101-265.00-853.000	TELEPHONE/COMMUNICATIONS	15,909	17,700	17,700	17,700
101-265.00-921.030	UTILITIES - WATER	6,778	5,990	5,990	6,290
101-265.00-921.035	UTILITIES - SEWER	3,459	3,370	3,370	3,540
101-265.00-921.040	UTILITIES - ELECTRIC	70,096	78,650	70,000	77,000
101-265.00-921.045	UTILITIES - GAS	17,180	32,520	26,000	28,600
101-265.00-930.000	BUILDING MAINTENANCE & REPAIRS	19,170	36,500	49,040	33,900
101-265.00-930.002	BLDG MAINT & REPAIR - ARRA	113,999	12,360	12,360	0
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	2,640	3,710	3,540	1,730
101-265.00-956.000	MISCELLANEOUS	-	600	600	600
101-265.00-970.000	CAPITAL OUTLAY	-	0	0	10,000
Total		\$ 408,100	\$ 306,450	\$ 302,870	\$ 292,810

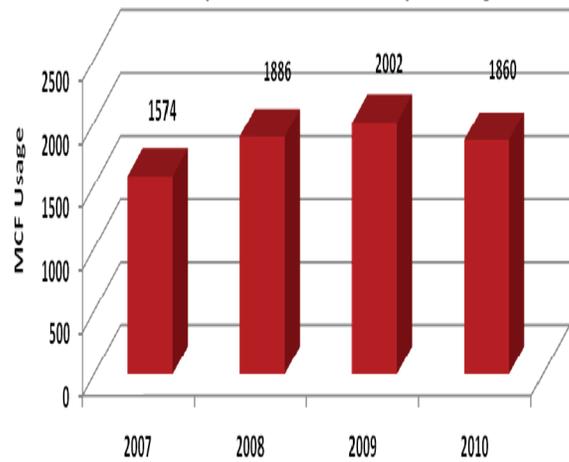


2012 BUILDING AND GROUNDS
Indicators of Departmental Objectives/Goals

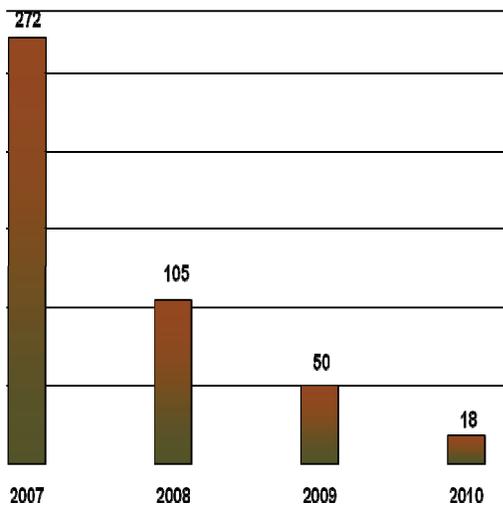
Community Services Center Utility Tracking - Electric



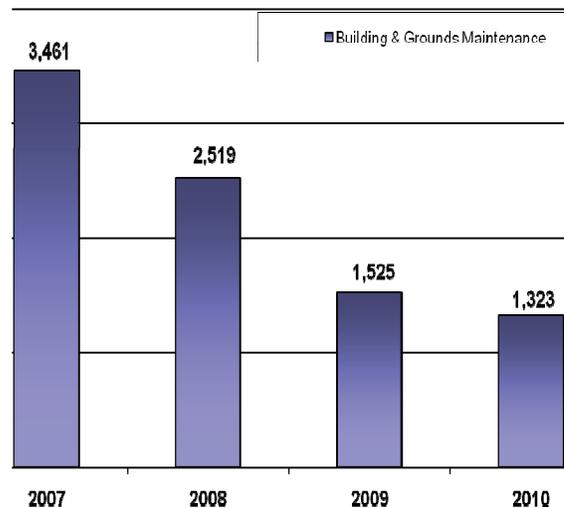
Community Services Center Utility Tracking - Gas



Unscheduled Maintenance Service Calls



Personnel Hours





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. Internments/Foundations
3. Building Maintenance on Cemetery Premises
4. Equipment Maintenance

Year 2012 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.
3. Explore reducing labor costs by contracting internment services.

Resources needed

The attached year 2012 budget requests expenditures of \$108,210, an increase of \$3,740 (4%) from the projected 2011 operating budget.



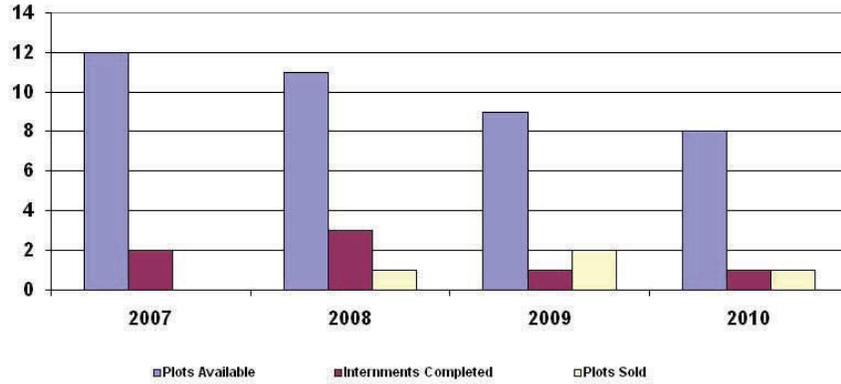
CEMETERY

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-276.00-703.000	SALARIES	\$ 40,831	\$ 42,900	\$ 42,100	\$ 38,780
101-276.00-703.005	PART TIME HELP	5,670	6,270	6,710	8,300
101-276.00-703.010	OVERTIME	2,549	2,430	2,390	2,530
101-276.00-715.000	SS/MEDICARE	3,647	4,020	3,980	3,880
101-276.00-716.000	HEALTH INSURANCE	8,597	11,180	11,730	12,500
101-276.00-716.010	DENTAL INSURANCE	1,196	1,310	1,370	1,520
101-276.00-717.000	LIFE INSURANCE	267	240	260	280
101-276.00-718.000	PENSION CONTRIBUTION	4,019	4,290	4,210	3,880
101-276.00-719.000	DISABILITY INSURANCE	371	330	360	420
101-276.00-724.000	WORKERS COMP	778	1,070	1,110	1,050
101-276.00-730.000	GASOLINE	1,833	2,240	2,240	2,360
101-276.00-731.000	PROPANE GAS	-	490	250	250
101-276.00-775.001	EQUIPMENT & SUPPLIES	2,412	4,800	6,000	5,800
101-276.00-818.000	CONTRACTUAL SERVICES	2,953	3,090	10,690	18,190
101-276.00-853.000	TELEPHONE/COMMUNICATIONS	59	-	120	120
101-276.00-921.040	UTILITIES - ELECTRIC	631	890	700	770
101-276.00-930.000	BUILDING MAINT & REPAIRS	71	500	500	500
101-276.00-930.020	EQUIP MAINT & REPAIR	2,370	6,770	6,500	3,830
101-276.00-956.000	MISCELLANEOUS	2,600	2,500	2,500	2,500
101-276.00-960.000	EDUCATION & TRAINING	-	250	250	250
101-276.00-967.020	TWP PROP-DRAIN/TAXES/SAD	296	500	500	500
Total		\$ 81,150	\$ 96,070	\$ 104,470	\$ 108,210

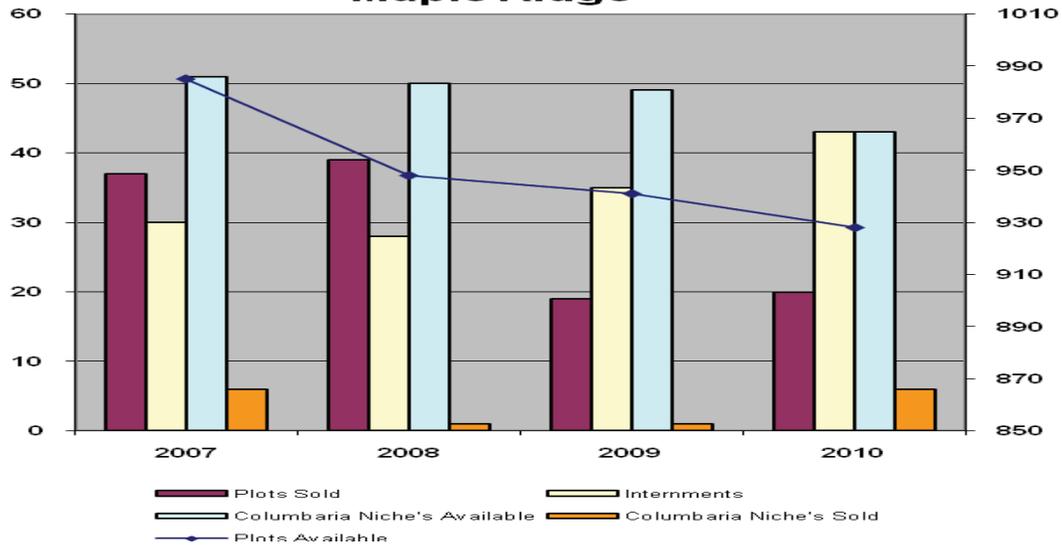


2012 CEMETERY – Indicators of Departmental Objectives/Goals

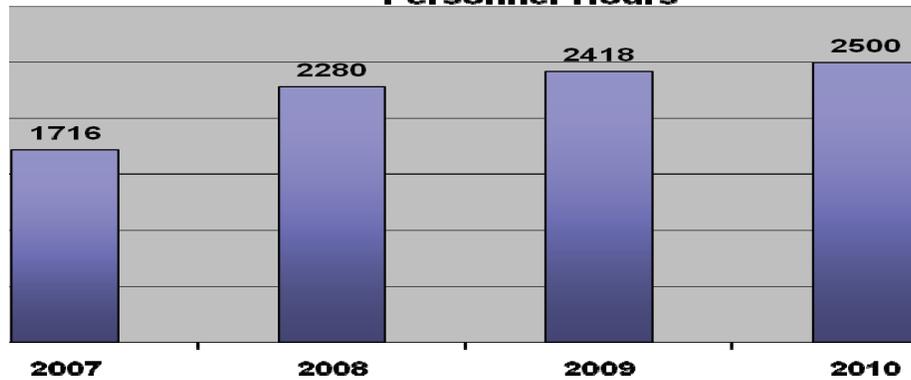
Markham



Maple Ridge



Personnel Hours





DEPARTMENT – Stormwater (281)

Purpose or Objective of this Department

To manage the Delhi Charter Township Stormwater Phase II program in full compliance of state and federal regulations including but not limited to sampling of streams and rivers; inspecting and cleaning catch basins on township and public school properties; cleaning township streets; performing public education; and protecting the water quality of the Red Cedar and Grand Rivers.

Activities of this Department

1. 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.
2. Manage and/or conduct all activities necessary to comply with Delhi's National Pollutant Discharge Elimination System Stormwater permit for all Township and school owned properties.
3. Participate in the Greater Lansing Regional Committee on stormwater. A multi-jurisdictional group managed through Tri-County Regional planning to collaborate on Stormwater Phase II compliance.

Year 2012 Goals

1. Maintain compliance with Delhi's Phase II Stormwater permit.
2. Continue the watershed management program for the Grand River and Red Cedar River.
3. Continue Best Management Practices for Stormwater Phase II objectives.

Resources Needed

The attached year 2012 budget requests expenditures of \$282,180.



DEPARTMENT: STORMWATER

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-281.00-703.000	SALARIES		\$ -	\$ 6,680	\$ 23,150
101-281.00-703.005	PART TIME HELP		-	4,600	12,470
101-281.00-703.010	OVERTIME		-	190	650
101-281.00-715.000	SS/MEDICARE		-	890	2,810
101-281.00-716.000	HEALTH INSURANCE		-	2,130	5,290
101-281.00-716.010	DENTAL INSURANCE		-	250	650
101-281.00-717.000	LIFE INSURANCE		-	50	120
101-281.00-718.000	PENSION CONTRIBUTION		-	670	2,320
101-281.00-719.000	DISABILITY INSURANCE		-	70	180
101-281.00-724.000	WORKERS COMP		-	230	730
101-281.00-726.000	OFFICE SUPPLIES		-	500	500
101-281.00-730.000	GASOLINE		-	390	1,000
101-281.00-741.000	OTHER OPERATING EXP		-	500	500
101-281.00-742.000	LABORATORY SUPPLIES		-	1,000	1,000
101-281.00-745.000	OFF-SITE LAB TESTING		-	1,000	1,000
101-281.00-775.003	SAFETY EQUIP/SUPPLIES		-	500	500
101-281.00-801.000	LEGAL FEES		5,000	2,000	2,000
101-281.00-805.000	ENGINEERING SERVICES		5,000	2,000	2,000
101-281.00-818.225	SOLID WASTE DISPOSAL		1,000	1,000	1,000
101-281.00-928.000	REGULATORY FEES		9,310	9,310	9,310
101-281.00-930.020	EQUIP MAIN & REPAIR		-	2,850	1,200
101-281.00-956.000	MISCELLANEOUS		200	200	200
101-281.00-956.005	COMM OUTREACH PROGRAMS		12,600	12,600	12,600
101-281.00-960.000	EDUCATION & TRAINING		1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS		-	200,000	200,000
Total		\$ -	\$ 34,110	\$ 250,610	\$ 282,180



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. Streetlights:** Participate with Consumers Energy and 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 and maintain assessment rolls to sustain sufficient revenues.
- 2. 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.
- 3. 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 2012 Goals

1. Continue planning for the Cedar Street Improvements through the DDA.
2. To work with the DDA, Community Development and Parks Commission to continue to implement our Non Motorized Transportation Plan.
3. Continue with the installation of new sidewalks along existing primary roads.

Resources Needed

The attached year 2012 budget reflects expenditures of \$602,000 which is an increase of \$18,360 from the 2011 projected expenditures. This budget anticipates expenditures being funded from general fund revenues.



INFRASTRUCTURE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-446.00-922.000	STREETLIGHTS	\$ 341,197	\$ 340,000	\$ 348,000	\$ 360,000
101-446.00-967.010	TWP-AT-LARGE DRAINS	74,998	200,000	-	-
101-446.00-967.015	STORMWATER MANAGEMT	18,629	-	-	-
101-446.00-969.000	STREET IMPROVEMENTS	94,326	155,000	160,000	72,000
101-446.00-969.002	SIDEWALK IMPROVE/REP	3,464	80,000	50,000	170,000
101-446.00-991.000	PRINCIPAL	121,759	-	-	-
101-446.00-999.811	TRANS OUT-PINE TREE RD	-	25,838	25,640	-
Total		\$ 654,373	\$ 800,838	\$ 583,640	\$ 602,000



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, industrial and other 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 and walkability/place making program administration.

Year 2012 Department Goals

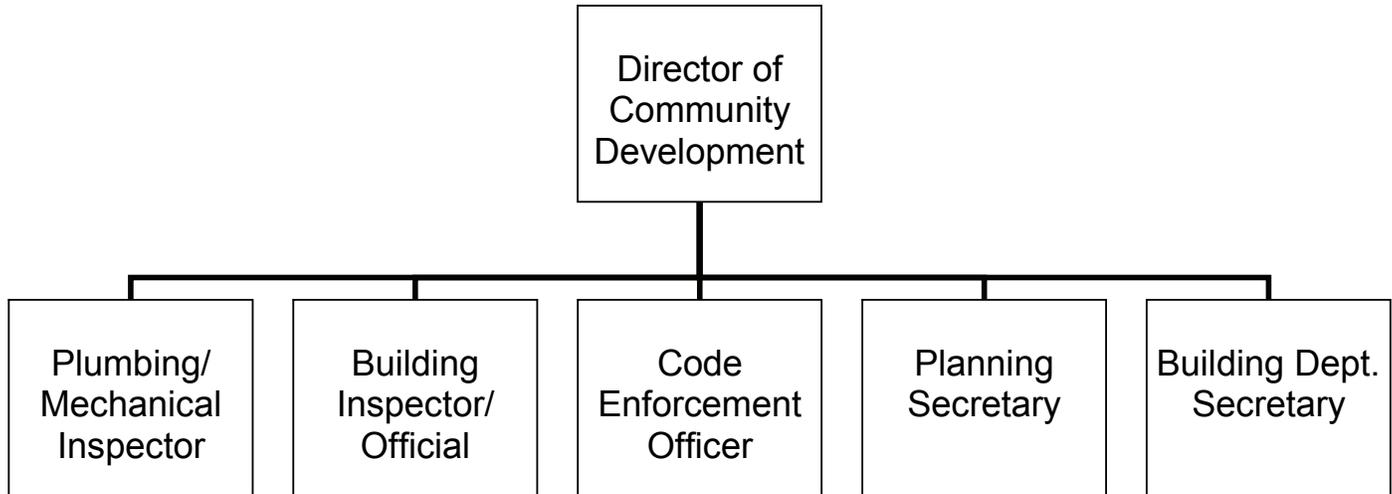
- Facilitate and complete required 2012 update to Township Master Plan (per requirements of the Planning & Zoning Enabling Act).
- Continue to embrace the concept of place-making by ensuring that activities of the Department are rooted in this objective. Continue to support all other Township efforts, programs and projects that are valuable to achieving the economic development policy, as appropriate.
- Continue to encourage and provide educational/training opportunities for Planning Commission and Zoning Board of Appeals members. Achieve required education necessary to maintain certifications and accreditations for departmental staff.
- Continue implementation of the Non-Motorized Transportation Plan, 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.
- 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 Cost of Community Services study.
- 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.
- Provide staffing and assistance to other Township Departments as needed and appropriate. Continue to provide data entry assistance to the Assessing Department and perform fire inspections for Fire Department, as needed.

Resources Needed

The fiscal year 2012 budget request is for \$623,770, an increase of \$17,060 from the 2011 projected actual year end budget and a decrease of \$2,620 from the beginning 2011 anticipated budget of \$626,390.



COMMUNITY DEVELOPMENT



Staffing Levels			
	2010	2011	2012
Director 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	0.00	0.00
Total	6.80	6.00	6.00



PLANNING/COMMUNITY DEVELOPMENT

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-721.00-703.000	SALARIES	\$ 310,572	\$ 311,000	\$ 311,000	\$ 319,000
101-721.00-703.005	PART TIME HELP	32,512	1,290	1,290	-
101-721.00-704.000	PLANNING COMM SALARIES	7,860	13,140	13,140	13,140
101-721.00-714.000	RETIREE'S BENEFITS	33,400	-	-	-
101-721.00-715.000	SS/MEDICARE	26,292	25,250	25,250	25,750
101-721.00-716.000	HEALTH INSURANCE	59,844	71,200	71,300	71,200
101-721.00-716.010	DENTAL INSURANCE	8,312	8,750	8,750	8,050
101-721.00-717.000	LIFE INSURANCE	1,693	1,700	1,700	1,650
101-721.00-718.000	PENSION CONTRIBUTION	31,120	31,100	31,100	31,900
101-721.00-719.000	DISABILITY INSURANCE	2,351	2,400	2,400	2,450
101-721.00-724.000	WORKERS COMP INSUR	1,891	2,100	2,100	1,500
101-721.00-725.000	CLOTHING/CLEANING ALLOW	928	1,000	1,000	1,000
101-721.00-726.000	OFFICE SUPPLIES	2,562	2,800	2,800	2,800
101-721.00-730.000	GASOLINE	2,430	2,880	2,880	3,660
101-721.00-740.010	COMPUTER EXPENSES	5,529	-	-	-
101-721.00-801.000	LEGAL FEES	6,899	8,000	8,000	8,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBS	1,381	1,800	1,800	1,800
101-721.00-803.000	POSTAGE	2,152	1,800	1,800	1,800
101-721.00-818.000	CONTRACTUAL SERVICES	22,975	25,900	25,900	26,150
101-721.00-818.040	CONTR SERV-MASTER PLAN	-	15,000	-	15,000
101-721.00-853.000	TELEPHONE/COMMUNICATIONS	4,020	2,300	2,300	2,900
101-721.00-870.000	MILEAGE	180	300	300	320
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	1,390	2,000	2,000	2,400
101-721.00-930.060	HUD HOME REPAIRS #1	-	20,780	17,000	-
101-721.00-930.061	HUD HOME REPAIRS #2	-	40,000	40,000	-
101-721.00-930.062	HUD HOME REPAIRS #3	-	-	-	50,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	2,260	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	4,284	4,400	4,400	4,400
101-721.00-956.000	MISCELLANEOUS	94	1,500	500	1,500
101-721.00-958.000	CODE ENFORCE EXPENSE	10,570	9,000	9,000	9,000
101-721.00-959.000	SOIL EROSION & SED CNTRL EXP	-	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	4,513	6,500	6,500	6,500
101-721.00-970.000	CAPITAL OUTLAY	3,000	9,500	9,500	8,900
Total		\$ 591,014	\$ 626,390	\$ 606,710	\$ 623,770



Department of Community Development (721) Indicators

	2003	2004	2005	2006	2007	2008	2009	2010	2011 YTD (6/30/11)	Est. Year End 2011
1. Zoning Board of Appeal Cases										
Applications Heard	21	20	7	12	11	7	8	4	1	2
Appeals Granted	13	18	7	12	9	6	4.5	4	1	2
2. Zoning										
Re-zoning Petitions	15	17	14	12	5	7	0	2	2	3
Zoning Ordinance Amendments	2	5	5	10	21	5	4	1	2	2
3. Special Use Permits										
Number Processed	16	9	7	6	4	6	1	2	5	8
4. Site Plan Reviews										
Admin. Site Plans	28	25	21	13	10	3	2	2	3	5
							7	6	4	6
5. Code Enforcement Activity										
Civil Infraction Tickets		70	55	73	64	41	45	55	16	32
Tax Lien Assessments	\$7,804	\$11,450	\$7,792	\$17,517	\$27,977	\$22,359	\$23,139	\$18,114	\$7,445	\$14,891
Building Maintenance	28	40	41	38	54	34	55	28	33	66
Noxious Weeds	107	109	111	114	142	169	195	180	97	194
Sidewalk Snow				2	26	16	22	63	43	86
Fence Violations				30	11	7	3	6	2	4
Zoning/Signs	128	41	99	98	96	42	74	79	21	42
Junk / Blight	88	107	124	95	81	73	62	67	31	62
Junk Vehicle	183	162	118	97	72	66	85	79	35	70
Site Plan Non-Compliance				13	10	13	1	0	0	0
Miscellaneous Complaints	115	88	134	81	78	71	55	55	37	74
Yard Parking				24	15	18	11	14	8	16
Total Code Enforcement Cases	649	617	682	665	585	530	563	571	313	626
Total Inspections	1179	1844	2153	1369	1284	998	999	1101	487	974
Total Fines Issued	\$5,250	\$8,600	\$7,100	\$6,900	\$7,700	\$4,300	\$4,775	\$4,775	\$2,825	\$5,650
Total Fines Received	\$2,883	\$4,030	\$3,005	\$2,116	\$4,597	\$4,024	\$2,874			
6. Rental Registration Program (bi-annual)										
Registered Units	1857		2075		2341	2480	2493	2521	2547	2565
Rental Inspections	1571	558	1290	1812	1606	1400	2058	1364	1932	2000+
7. Land Divisions										
	14	28	17	12	19	17	5	3	4	6
8. PD/Plat/Condo Developments										
	*	*	*	*	2		0	0	0	0
9. IDD/IFT										
	N/A	N/A	3	2	3	3	4	0	1	2

* This information was tracked differently prior to 2007 and was usually represented in the SUP/SPR numbers.

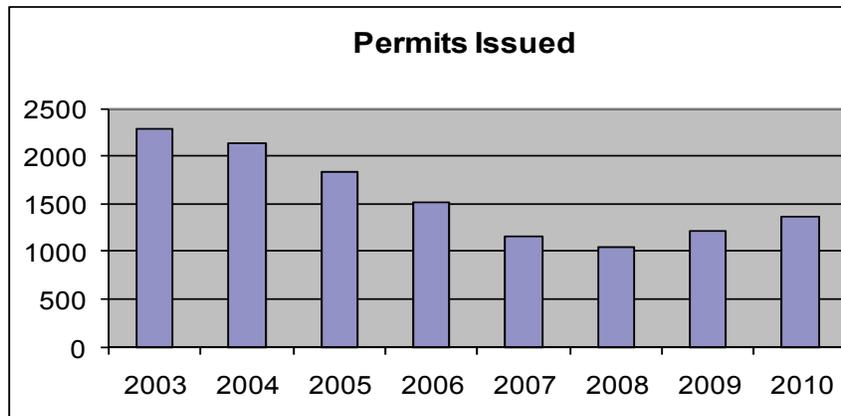
Code Enforcement Cases per Capita	2010 0.02
Amt. Per Capita Attributed Annually for Department Costs (pop. 25,877) including "pay per use"/ fee'd items <i>This number represents the cost per capita that is not directly supported by fees charged for services rendered.</i>	\$11.02
Amt. Per Capita Attributed Annually for Department Costs <u>IF</u> Not Supported by Fee's for Service or Charge-backs Collected <i>This number represents what the cost per capita would be if no service fees were charged by the Department.</i>	\$22.84



Community Development Performance Indicators

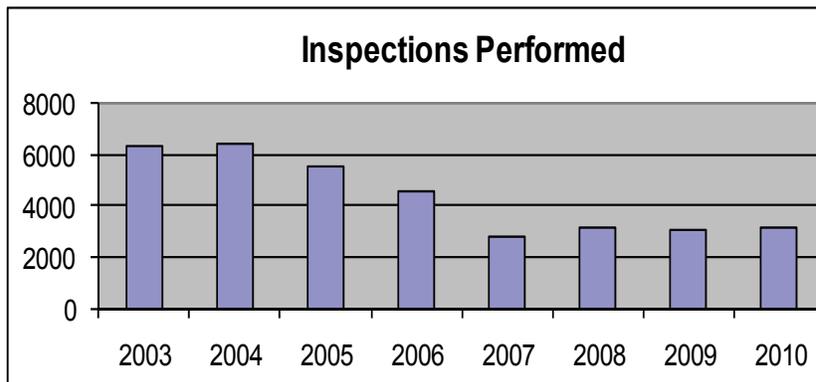
Permits Issued

	2003	2004	2005	2006	2007	2008	2009	2010
Building	616	631	569	495	423	365	588	622
Electrical	559	515	428	331	279	207	175	183
Plumbing	433	425	341	291	166	135	146	152
Mechanical	679	565	492	409	289	279	232	343
Soil Erosion	0	0	0	0	0	67	78	66
Total	2287	2136	1830	1526	1157	1053	1219	1366



Inspections Performed

	2003	2004	2005	2006	2007	2008	2009	2010
Building	2186	2146	2092	1804	1082	1002	944	1291
Electrical	1726	1485	971	756	493	497	313	362
Plumbing	1174	1316	1196	946	533	383	284	323
Mechanical	1277	1449	1280	1098	711	627	506	670
Soil Erosion	0	0	0	0	0	628	1057	489
Total	6363	6396	5539	4604	2819	3137	3104	3135





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

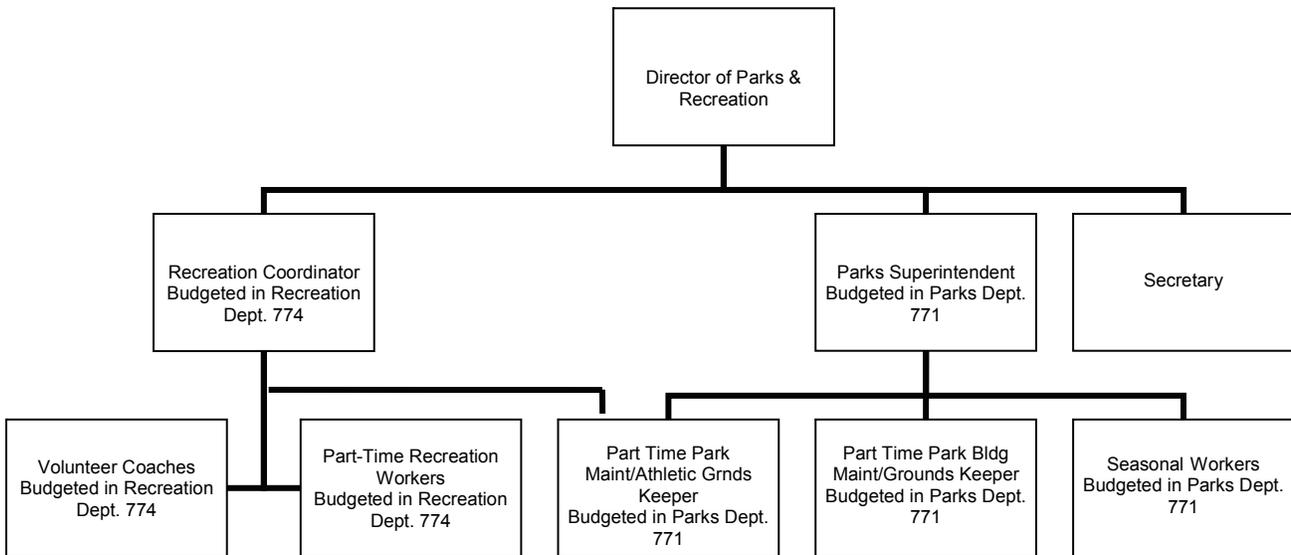
Expenditures in this activity include costs relating to the Parks & Recreation Director and secretary, plus other administrative costs such as master plan research, memberships, education, insurance, office supplies, and postage.

Year 2012 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 2012 budget requests expenditures of \$176,960. 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

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-752.00-703.000	SALARIES	\$ 106,546	\$ 106,140	\$ 106,140	\$ 108,270
101-752.00-703.005	PART TIME HELP	279	500	500	500
101-752.00-703.010	OVERTIME	-	-	-	1,000
101-752.00-704.001	PARK COMM COMPENSATION	4,380	5,460	5,460	5,460
101-752.00-714.000	RETIREE'S BENEFITS	24,279	-	-	-
101-752.00-715.000	SS/MEDICARE	8,377	8,580	8,580	8,820
101-752.00-716.000	HEALTH INSURANCE	11,314	11,410	11,410	11,110
101-752.00-716.010	DENTAL INSURANCE	1,026	1,080	1,070	1,130
101-752.00-717.000	LIFE INSURANCE	584	580	580	550
101-752.00-718.000	PENSION CONTRIBUTION	10,655	10,620	10,620	10,830
101-752.00-719.000	DISABILITY INSURANCE	807	810	810	830
101-752.00-724.000	WORKERS COMP INSUR	1,105	1,860	1,840	1,910
101-752.00-726.000	OFFICE SUPPLIES	1,689	2,000	2,000	2,000
101-752.00-802.000	MEMBERSHIPS, DUES, SUBS	5,000	-	-	-
101-752.00-803.000	POSTAGE	1,345	1,500	1,500	1,500
101-752.00-807.000	AUDIT FEES	1,035	1,130	-	-
101-752.00-818.000	CONTRACTUAL SERVICES	-	7,500	7,500	7,500
101-752.00-853.000	TELEPHONE/COMMUNICATIONS	6,012	7,550	7,550	7,550
101-752.00-910.000	INSURANCE & BONDS	9,776	9,780	-	-
101-752.00-956.000	MISCELLANEOUS	1,571	1,000	1,000	1,000
101-752.00-960.000	EDUCATION & TRAINING	2,871	6,000	6,000	6,000
101-752.00-967.000	MASTER PLAN RESEARCH	8,824	1,000	1,000	1,000
101-752.00-967.020	TWP PROP-DRAIN/TAXES/SAD	-	550	-	-
Total		\$ 207,475	\$ 185,050	\$ 173,560	\$ 176,960

Staffing Levels			
	2010	2011	2012
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	3.63	3.63	3.52
Total	9.43	9.43	9.32



Recreation Programs & Park Services Comparison Chart

	2007	2008	2009	2010	2011
Recreation Sports Leagues	Number of Teams				
Adult Softball Summer League	24	20	18	21	21
Adult Softball Fall League	24	22	24	20	20
Youth Basketball	53	49	52	47	*
Youth Floor Hockey	24	20	22	22	*
Youth Competitive Softball	44	27	34	27	27
Youth Recreational Softball & Baseball	69	74	55	69	60
Youth Soccer	23	24	26	24	*
Youth Flag Football	24	25	26	35	*
Youth Volleyball	15	13	14	12	11

	Number of Players				
Recreation Sports Leagues					
Adult Softball Summer League	332	284	262	263	260
Adult Softball Fall League	248	264	281	270	*
Youth Basketball	482	450	463	402	*
Youth Floor Hockey	238	212	222	205	*
Youth Competitive Softball	515	351	330	442	405
Youth Recreational Softball & Baseball	852	893	954	833	720
Youth Soccer	253	258	268	184	*
Youth Flag Football	230	232	224	214	*
Youth Volleyball	155	138	148	120	*
Youth Kickball					

	Number of Players				
Lessons-Special Events-Camps-Trips					
Tennis Lessons - Youth & Adults	170	199	192	155	0
Hershey Track & Field	850	725	780	700	700
Punt, Pass & Kick	140	114	100	80	*
Pitch, Hit & Run	90	93	15	80	77
Summer Baseball Camp	42	18	34	33	35
Summer Softball Camp	23	18	27	27	31
Summer Basketball Camp	76	0	0	0	0
Senior Citizens Day Trips	10 trips	9 trips	8 trips	11 trips	10trips
Pickleball Clinics - 2				20	0

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	111	98	100	138	*

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 - 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 2012 Goals

1. Continue to maintain the high quality of the parks appearances,
2. Replace 2006 Toro 4100 Mower
3. Replace 2001 F250 Pick Up used by Park Superintendent
4. Resurface Kiwanis Park Tennis Courts. Funds being used from cell tower revenues.

Resources Needed

The attached year 2012 budget requests expenditures of \$499,630. 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

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-771.00-703.000	SALARIES	\$ 44,414	\$ 46,330	\$ 46,330	\$ 49,510
101-771.00-703.005	PART TIME HELP	67,178	71,800	71,800	74,810
101-771.00-703.010	OVERTIME	2,242	2,400	2,400	2,400
101-771.00-703.051	SEASONAL LABOR	66,828	72,760	72,760	72,300
101-771.00-715.000	SS/MEDICARE	13,627	14,800	14,800	15,230
101-771.00-716.000	HEALTH INSURANCE	13,014	16,050	16,050	16,100
101-771.00-716.010	DENTAL INSURANCE	1,597	1,680	1,670	1,750
101-771.00-717.000	LIFE INSURANCE	240	260	260	260
101-771.00-718.000	PENSION CONTRIBUTION	4,441	4,640	4,640	4,960
101-771.00-719.000	DISABILITY INSURANCE	336	360	360	380
101-771.00-724.000	WORKERS COMP INSUR	3,041	4,800	4,800	5,020
101-771.00-725.000	CLOTHING/CLEAN ALLOW	899	2,500	2,500	2,500
101-771.00-730.000	GASOLINE	8,930	10,000	10,000	10,000
101-771.00-748.000	TOOLS	2,588	2,000	2,000	2,500
101-771.00-775.001	EQUIPMENT & SUPPLIES	8,774	8,000	8,000	8,000
101-771.00-775.003	SAFETY EQUIP AND SUPPL	353	500	500	500
101-771.00-818.000	CONTRACTUAL SERVICES	25,574	28,300	28,300	28,300
101-771.00-853.000	TELEPHONE/COMMUNICATIONS	282	-	-	-
101-771.00-921.030	UTILITIES - WATER	5,561	5,000	5,000	5,250
101-771.00-921.035	UTILITIES - SEWER	1,969	2,000	2,000	2,100
101-771.00-921.040	UTILITIES - ELECTRIC	31,448	30,000	30,000	33,000
101-771.00-921.045	UTILITIES - GAS	2,338	3,500	3,500	3,850
101-771.00-930.000	BLDG & GRDS MAINT & REP	12,747	7,000	15,000	15,000
101-771.00-930.010	GRNDS MAINT & REPAIRS	20,180	15,000	15,000	15,000
101-771.00-930.020	EQUIP MAIN & REPAIR	9,957	7,000	10,500	10,000
101-771.00-931.000	VEHICLE REPAIR/MAINT	3,943	5,000	5,000	5,000
101-771.00-956.000	MISCELLANEOUS	1,408	1,000	1,000	1,000
101-771.00-967.020	TWP PROP-DRAIN/TAXES/SAD	2,848	3,000	-	-
101-771.00-970.000	CAPITAL OUTLAY	-	19,500	19,500	114,910
101-771.00-974.240	VALHALLA PAVILL/RESTRM	-	377,400	377,400	-
Total		\$ 356,757	\$ 762,580	\$ 771,070	\$ 499,630



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
- 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 2012 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 2012 budget requests expenditures of \$186,135. 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

\$110,440 of income is expected from user fees.



RECREATION

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-774.00-703.000	SALARIES	\$ 50,979	\$ 50,790	\$ 50,790	\$ 51,800
101-774.00-703.030	INDOOR SUPERVISION	1,032	1,830	1,830	1,905
101-774.00-704.020	OFFICIALS	24,200	30,670	30,670	30,670
101-774.00-715.000	SS/MEDICARE	6,404	7,120	6,570	6,660
101-774.00-716.000	HEALTH INSURANCE	11,384	13,240	13,250	13,090
101-774.00-716.010	DENTAL INSURANCE	962	1,010	1,010	1,060
101-774.00-717.000	LIFE INSURANCE	279	280	280	270
101-774.00-718.000	PENSION CONTRIBUTION	5,098	5,080	5,080	5,180
101-774.00-719.000	DISABILITY INSURANCE	386	390	390	400
101-774.00-724.000	WORKERS COMP INSUR	1,262	2,360	2,110	2,200
101-774.00-739.000	T-SHIRTS & UNIFORMS	8,173	15,000	15,000	15,000
101-774.00-739.001	AWARDS & TROPHIES	2,295	2,500	2,500	2,500
101-774.00-775.001	EQUIPMENT & SUPPLIES	9,183	15,500	15,500	15,500
101-774.00-802.001	ASA MEN'S FEES-SOFTBALL	1,165	1,200	1,200	1,200
101-774.00-806.000	SPECIAL CLASS INSTRUCTORS	10,467	9,690	2,600	2,600
101-774.00-809.000	SENIOR CITIZEN TRIPS	21,291	25,000	25,000	25,000
101-774.00-812.000	RECREATION ENTRY FEES	120	1,300	1,300	1,300
101-774.00-853.000	TELEPHONE/COMM	50	200	0	0
101-774.00-910.001	ASA FIELD INSURANCE	300	300	300	300
101-774.00-956.000	MISCELLANEOUS	4,518	7,000	7,000	7,000
101-774.00-956.040	HOLIDAY PROJECTS	1,791	2,500	2,500	2,500
Total		\$ 161,339	\$ 192,960	\$ 184,880	\$ 186,135



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 were 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 2012 budget requests expenditures of \$357,720 and transfers out of \$1,696,690 for a total of \$2,054,410. 2012 expenditures decreased \$18,430 from the 2011 projection of \$376,150 while transfers out increased \$222,510 from the 2011 projected expenditures of \$1,474,180, a net increase of \$204,080 from the 2011 projected total of \$1,850,330.



OTHER FUNCTIONS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-850.00-714.000	RETIREE'S BENEFITS	\$ 167,831	\$ 201,450	\$ 201,450	\$ 195,820
101-850.00-720.000	UNEMPLOYMENT-REIMB	6,135	1,000	15,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	5,364	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	8,395	15,000	15,000	15,000
101-850.00-803.000	POSTAGE	-	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	5,487	17,800	17,800	12,000
101-850.00-902.001	NEWSLETTER	4,187	6,600	6,600	6,600
101-850.00-910.000	INSURANCE & BONDS	105,588	110,870	54,500	57,500
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	4,675	9,000	11,000	11,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	2,268	2,300	2,300	2,300
101-850.00-956.000	MISCELLANEOUS	35,573	39,000	30,000	30,000
101-850.00-960.005	GROUP EDUCATION & TRAIN	2,700	3,000	3,000	3,000
101-850.00-967.020	TWP PROP-DRAIN/TAXES/SAD	471	1,500	1,500	1,500
101-850.00-999.206	TRANS OUT TO FIRE FUND	-	386,500	454,260	568,620
101-850.00-999.207	TRANS OUT TO POLICE FD	-	988,400	1,019,920	1,128,070
Total		\$ 348,674	\$ 1,800,420	\$ 1,850,330	\$ 2,054,410



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 2012. This activity was previously recorded in the Parks and Recreation Fund.

Resources Needed

The attached year 2012 budget requests expenditures of \$42,070.



DEBT SERVICE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
101-905.00-991.200	PRINC - VALHALLA PARK 2	\$ 33,333	\$ 33,340	\$ 33,340	\$ 33,340
101-905.00-995.200	INTER - VALHALLA PARK 2	11,052	9,890	9,890	8,730
Total		\$ 44,385	\$ 43,230	\$ 43,230	\$ 42,070



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 Alaiedon Township community.
- Provides community outreach via other community activities.

Year 2012 Goals

1. Deliver quality EMS and Fire services to the community via a blend of 25 part-time, and 14 full time personnel.
2. Through SAFER Grant activities, increase total part time personnel to 35 members.
3. Evaluate ambulance fees to verify that fees are fair to the customer, when compared with surrounding agencies.
4. Continue to research methods to increase recruitment and retention of paid, on-call staffing.
5. 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.
6. Continue to pursue financial resources through grant opportunities, while at the same time being fiscally responsible to the Delhi Township community.
7. Take full advantage of the SAFER grant received in 2011 to increase the recruitment of new personnel in order to retain 5 additional paid, on-call personnel at the end of 2012.

Resources Needed

The attached 2012 budget requests expenditures of \$1,828,750, an increase of \$58,660 from the 2011 projected Fire 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 and from 5 p.m. to 11 p.m. each evening. 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 2012.

Resources Generated

Voters passed a millage which will generate \$1,081,500 in current and delinquent tax collections for 2012. An additional \$178,580 will be generated from donations (\$600), and reimbursement from the FETA fund for training (\$177,980). A transfer from the General Fund will be necessary.

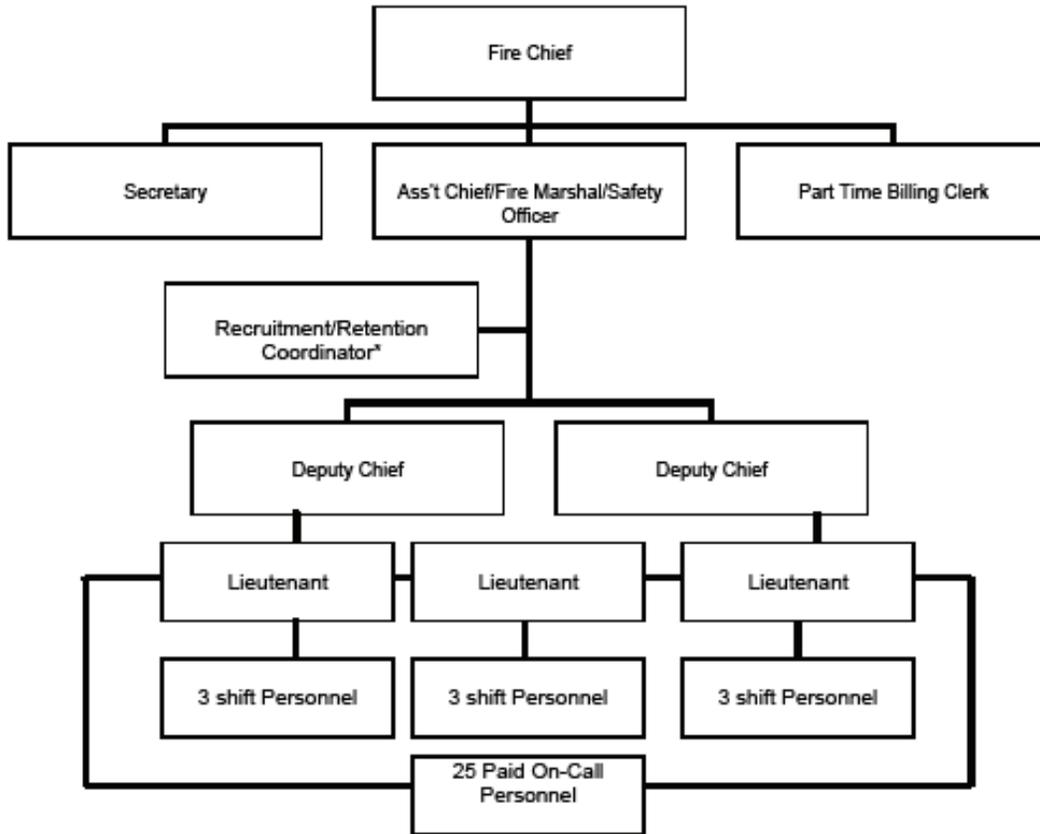


FIRE FUND SUMMARY (206)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Taxes	\$ -	\$ 1,130,000	\$ 1,126,050	\$ 1,081,550
Intergovernmental		16,200	16,200	-
Charges for Services		-	-	-
Interest	-	1,000	-	-
Other	-	171,580	173,580	178,580
Total Revenues	-	1,318,780	1,315,830	1,260,130
Expenditures				
Public Safety	-	1,705,280	1,770,090	1,828,750
Total Expenditures	-	1,705,280	1,770,090	1,828,750
Other Financing Sources				
Sale of Fixed Assets	-	-	-	-
Transfer in from General Fund	-	386,500	454,260	568,620
Total Other Financing Sources	-	386,500	454,260	568,620
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -



FIRE FUND



Staffing Levels				
	2009	2010	2011	2012
Fire Chief	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Asst. Chief/Marshal/Safety Officer	1.00	1.00	1.00	1.00
Billing Clerk	0.80	0.80	0.80	.80
Two Deputy Chiefs	0.36	0.36	0.36	0.36
Deputy Chief/Training Officer	0.50	0	0	0
Lieutenant/Shift Supervisor	3.00	3.00	3.00	3.00
Recruitment / Retention Coordinator – FF/PM*	0.00	0.00	0.50	1.00
Fire Inspector	0.35	0	0	0
Shift Personnel	9.00	9.00	9.00	9.00
On-Call Personnel-FTE's	3.20	3.80	3.80	4.20
Total	20.11	19.76	20.26	21.36

- This position is not budgeted in 2011 or 2012 yet because the details of the grant that covers this position have not been finalized yet.



FIRE FUND REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
206-000.00-403.000	CUR REAL & PERS PROP TA	\$ -	\$ 1,101,000	\$ 1,095,000	\$ 1,070,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	-	29,000	29,000	9,500
206-000.00-445.000	DELQ TAX	-	-	2,000	2,000
206-000.00-445.005	DELQ INTEREST & PENALTY	-	-	50	50
206-000.00-505.000	FEDERAL GRANT	-	16,200	16,200	-
206-000.00-664.000	INTEREST	-	1,000	-	-
206-000.00-675.030	DONATIONS FOR FIRE DEPT	-	600	600	600
206-000.00-675.031	911 MEMORIAL DONATIONS	-	-	2,000	0
206-000.00-686.000	TRAINING REIMB - FETA FD	-	170,980	170,980	177,980
206-000.00-699.150	TRANS IN - GENERAL FUND	-	386,500	454,260	568,620
Total		\$ -	\$ 1,705,280	\$ 1,770,090	\$ 1,828,750



FIRE FUND REVENUES

Property tax	403.000
Property tax is calculated by multiplying the Township's taxable value by a special millage of 1.5. The calculated amount of \$1,081,377 has been reduced by \$11,000 to account for possible delinquent taxes and tax adjustments, resulting in a budgeted amount of \$1,070,000.	
Industrial Facilities Tax	404.000
There are 28 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 12,679,700. 2011 revenue is budgeted at \$9,500.	
Reimbursement from FETA	699.045
Various employees in the Fire Department undergo training throughout the year. The training costs associated with these employees and a percentage of office supplies and gasoline are allowable charges in the Fire Equipment and Training Fund but have been initially charged to the Fire Millage Fund. The training related costs are calculated and transferred from the FETA fund to the Fire Millage Fund.	



FIRE DEPARTMENT

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
206-336.00-703.000	SALARIES	\$ -	\$ 759,220	\$ 761,500	\$ 792,900
206-336.00-703.005	PART TIME HELP	-	55,560	56,620	70,990
206-336.00-703.007	LONGEVITY	-	1,350	1,350	1,350
206-336.00-703.010	OVERTIME	-	155,580	155,770	157,190
206-336.00-703.011	HOLIDAY PAY	-	21,600	21,600	21,600
206-336.00-705.000	BD OF APPEALS-PER DIEM	-	500	500	500
206-336.00-709.000	VOL FIREMENS SALARIES	-	129,570	129,570	125,320
206-336.00-714.000	RETIREE'S BENEFITS	-	56,930	56,930	56,030
206-336.00-715.000	SS/MEDICARE	-	87,020	87,470	90,750
206-336.00-716.000	HEALTH INSURANCE	-	163,700	163,860	169,300
206-336.00-716.010	DENTAL INSURANCE	-	17,290	17,400	18,500
206-336.00-717.000	LIFE INSURANCE	-	4,150	4,160	4,050
206-336.00-718.000	PENSION CONTRIBUTION	-	75,930	76,150	79,290
206-336.00-719.000	DISABILITY INSURANCE	-	5,770	5,800	6,050
206-336.00-720.000	UNEMPLOYMENT INSUR	-	-	800	800
206-336.00-724.000	WORKERS COMP INSUR	-	36,870	36,500	38,250
206-336.00-725.000	CLOTHING/CLEANING ALLOV	-	5,700	5,700	5,700
206-336.00-726.000	OFFICE SUPPLIES	-	2,700	2,700	2,700
206-336.00-730.000	GASOLINE	-	14,300	22,000	22,000
206-336.00-734.000	UNIFORMS	-	6,000	6,000	6,000
206-336.00-760.000	MEDICAL SUPPLIES	-	22,500	22,500	22,500
206-336.00-801.000	LEGAL FEES	-	1,000	1,000	1,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	-	3,500	3,500	4,250
206-336.00-804.000	PHYSICALS	-	18,000	10,500	10,500
206-336.00-807.000	AUDIT FEES	-	-	1,300	1,400
206-336.00-818.000	CONTRACTUAL SERVICES	-	27,500	27,500	27,500
206-336.00-853.000	TELEPHONE/COMM	-	4,000	4,000	4,000
206-336.00-910.000	INSURANCE & BONDS	-	2,420	58,410	61,330
206-336.00-921.030	UTILITIES - WATER	-	290	320	320
206-336.00-921.035	UTILITIES - SEWER	-	320	320	320
206-336.00-921.040	UTILITIES - ELECTRIC	-	900	1,250	1,250
206-336.00-921.045	UTILITIES - GAS	-	3,110	3,110	3,110
206-336.00-930.000	BLDG & GRDS MAINT & REP	-	3,500	3,500	3,500
206-336.00-956.000	MISCELLANEOUS	-	7,000	9,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	-	6,500	6,500	6,500
206-336.00-960.001	FIRE PREVENTION	-	5,000	5,000	5,000
Total		\$ -	\$ 1,705,280	\$ 1,770,090	\$ 1,828,750



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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Projected 2011</u>
1. Personnel							
A. Paid, on-call Personnel on 12/31	37	33	25	33	26	24	28
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	575	218*	365.5	350
2. Inspections							
A. Commercial Inspections Completed	907	1138	836	1004	378	1129	1100
3.. Number of Incidents							
A. Structure Fires	25	33	48	39	35	36	30
C. Vehicle Fires	20	13	20	21	25	12	15
D. Auto Accidents	107	87	100	100	80	80	80
E. False Alarms	116	108	99	133	120	119	120
F. Total Ambulance / EMS Calls	1611	1632	1644	1775	1750	1868	1950
F. Total Incidents	452	433	478	512	480	456	450
H. Total Call Volume	2063	2065	2122	2287	2230	2324	2400
4. Burning Permits							
A. Delhi Township Permits	346	415	288	269	281	275	250
B. Recreational Permits in effect	804	906	956	1019	1025	1035	1100
C. Total Active Permits	1901	2171	2069	1288	1306	1310	1350
5. Service Delivery							
A. Average # of Delhi personnel on scene of structure fires	14	13	17	12	11	13	14
B. Mutual Aid Received	61	38	66	72	55	60	60
C. Mutual Aid Granted	137	141	141	137	83	76	75
6. Call Frequency							
A. Overlapping Calls during the year	470	427	481	521	473	411	480
B. Percentage of calls that overlapped	23%	20.6%	23.7%	22.7%	21.7%	17.7	20
C. Days with 10 calls or more	170	22	30	31	31	37	45
7. Financial Returns - Fire and EMS							
A. Billable Collection Rate Percentage - EMS	n/a	68.6%	54.4%	61.2%	60%	57.1%	60%
B. Billable Collection Rate Percentage - Fire		n/a	34.2%	77.5%	64.2%	68.9%	70%

* 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 2012 GOALS:

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

RESOURCES GENERATED

The millage is expected to generate \$1,081,500 in tax revenue for 2012. An additional \$51,000 will be generated from motor vehicle ordinance fines and \$54,780 from a new agreement with Holt schools to provide a school resource officer (deputy) at the Holt schools.

RESOURCES NEEDED

The attached 2012 budget requests expenditures of \$2,315,400, an increase of \$95,800 from 2011 projected actual expenditures. This budget reflects a staffing level of 19 full-time deputies with a minimum staffing of 2 officers on duty at all times, 1 deputy in the Holt schools, and 1 full-time and 1 part-time clerical support staff. Included in the 19 deputies are 1 lieutenant, 2 sergeants, 2 detectives, 1 school resource officer, 1 community business officer, and 1 metro officer. Since revenues are insufficient to cover costs, a transfer of \$1,128,070 from the General Fund is necessary.



POLICE FUND SUMMARY (207)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Taxes	\$ -	\$ 1,130,000	\$ 1,126,050	\$ 1,081,550
Charges for Services	-	-	22,630	54,780
Interest	-	1,000	-	-
Other	-	55,000	51,000	51,000
Total Revenues	-	1,186,000	1,199,680	1,187,330
Expenditures				
Public Safety	-	2,174,400	2,219,600	2,315,400
Total Expenditures	-	2,174,400	2,219,600	2,315,400
Other Financing Sources				
Transfer-in from General Fund	-	988,400	1,019,920	1,128,070
Total Other Financing Sources	-	988,400	1,019,920	1,128,070
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -



POLICE REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
207-000.00-403.000	CUR REAL & PERS PROP TA \$	-	\$ 1,101,000	\$ 1,095,000	\$ 1,070,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	-	29,000	29,000	9,500
207-000.00-445.000	DELQ TAX	-	-	2,000	2,000
207-000.00-629.000	CONTRACTED SERVICES	-	-	22,630	54,780
207-000.00-445.005	DELQ INTEREST & PENALTY	-	-	50	50
207-000.00-655.000	MOTOR VEHICLE ORD FINES	-	55,000	51,000	51,000
207-000.00-664.000	INTEREST	-	1,000	-	-
207-000.00-699.150	TRANS IN - GENERAL FUND	-	988,400	1,019,920	1,128,070
Total		\$ -	\$ 2,174,400	\$ 2,219,600	\$ 2,315,400

POLICE EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
207-301.00-801.000	LEGAL FEES	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	-	2,144,400	2,189,600	2,285,400
Total		\$ -	\$ 2,174,400	\$ 2,219,600	\$ 2,315,400



POLICE DEPARTMENT INDICATORS	2008	2009	2010
Total Complaints	6,880	6,917	6,273
Written Complaints	4,621	4,667	4,125
Blotter (Service) Complaints	2,259	2,250	2,148
Total Arrests	1,055	1,556	1,204
Felony Arrests	148	177	147
O.W.I. Arrests	116	159	69
Misdemeanor Arrests	684	1,106	879
Civil Arrests	107	114	109
Total Number of Accident Reports	842	669	584
Property Damage Accidents	583	472	429
Personal Injury Accidents	109	91	69
Hit & Run Accidents	24	11	8
Fatal Accidents	1	0	1
Car/Deer Accidents	125	95	77
Vehicle Stops	8,041	8,754	5,869
Total Number of Citations Issued	2,334	2,473	2,308
Appearance Citations	345	481	341
Moving Violations	969	909	823
Non-Moving Violations	845	885	941
Seat Belt Violations	165	176	178
Child Restraint Violations	10	22	25
Number of Registered Neighborhood Watch Groups	22	26	
Number of Watch Meetings Attended	68	62	
School Contacts	132	211	86
Business Contacts			
Number of Business Contacts	495	456	465
Number of Presentations to Businesses	31	21	16
Number of Warrant Requests for Business Comp.	37	65	54
Number of Warrants Issued for Business Comp.	34	52	41
Property Checks	3,552	4,528	3,085
Number of Miles Driven	150,075	146,832	115,671
Average Response Time in Minutes	9:00	9:30	9:30
Number of Hours in Training	2,903	1,612	1,022



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 2012 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 2012 budget requests expenditures of \$359,790, a decrease of \$47,150 from the 2011 projected expenditures. This budget reflects capital outlay purchases of fire fighting equipment (\$30,000) to update and replace outdated existing equipment and \$40,000 to replace a vehicle (2002 Tahoe). Additionally, there is \$11,000 budgeted for miscellaneous equipment and supplies and \$3,200 for the continued systematic replacement of turnout gear. This 2012 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 (\$177,680). This budget also includes line items for turnout gear cleaning/repair (\$7,000), equipment maintenance (\$13,000) and vehicle repair (\$29,850).

Resources Generated

Tax revenue is anticipated to be \$360,830 from the fire equipment millage, and miscellaneous revenue in the amount of \$7,800 for total revenue of \$368,630.



FIRE EQUIPMENT, TRAINING, AND APPARATUS FUND SUMMARY

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Taxes	\$ 401,233	\$ 377,030	\$ 375,530	\$ 360,830
Intergovernmental	36,750	71,100	71,100	-
Interest	1,841	3,000	300	300
Other	-	-	-	-
Total Revenues	439,824	451,130	446,930	361,130
Expenditures				
Public Safety	338,990	281,090	283,090	289,790
Capital Outlay	134,159	119,000	123,850	70,000
Total Expenditures	473,149	400,090	406,940	359,790
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	-	-	7,500
Transfers Out	-	-	-	-
Total Other Financing Sources	-	-	-	7,500
Revenues over (under) expenditures	(33,325)	51,040	39,990	8,840
Fund Balance, Beginning	264,016	230,691	230,691	270,681
Fund Balance, Ending	\$ 230,691	\$ 281,731	\$ 270,681	\$ 279,521



FIRE EQUIPMENT, TRAINING & APPARATUS FUND REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
211-000.00-403.000	CUR REAL & PERS PROP TA	\$ 390,413	\$ 366,500	\$ 365,000	\$ 357,000
211-000.00-404.000	IFT/CFT & SERVICE FEES	10,463	9,900	9,900	3,200
211-000.00-445.000	DELQ TAX	333	600	600	600
211-000.00-445.005	DELINQUENT INTEREST & PE	24	30	30	30
211-000.00-505.000	FEDERAL GRANT	36,750	71,100	71,100	-
211-000.00-664.000	INTEREST	1,840	3,000	300	300
211-000.00-673.000	SALE OF FIXED ASSETS	0	0	0	7,500
Total		\$ 439,823	\$ 451,130	\$ 446,930	\$ 368,630

EQUIPMENT & APPARATUS EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
211-339.00-725.000	CLOTHING/CLEANING ALLOV	\$ 1,990	\$ -	-	-
211-339.00-730.000	GASOLINE	18,889	-	-	-
211-339.00-734.000	UNIFORMS	2,531	-	-	-
211-339.00-734.001	FIRE TURNOUT GEAR MAINT	3,041	5,000	7,000	7,000
211-339.00-734.002	FIREFIGHT TURNOUT GEAR	19,802	3,200	3,200	3,200
211-339.00-755.000	FIRE FIGHT EQUIP & SUPP	7,587	11,000	11,000	11,000
211-339.00-760.000	MEDICAL SUPPLIES	18,567	-	-	-
211-339.00-802.000	MEMBERSHIPS,DUES,SUBS	5,109	-	-	-
211-339.00-804.000	PHYSICALS	5,063	-	-	-
211-339.00-818.000	CONTRACTUAL SERVICES	6,093	-	-	-
211-339.00-851.000	RADIO REPAIR & MAINT	10,646	14,560	14,560	14,560
211-339.00-930.000	BLDG & GRDS MAINT & REP	731	-	-	-
211-339.00-930.020	EQUIP MAIN & REPAIR	14,054	13,000	13,000	13,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	28,983	29,850	29,850	29,850
211-339.00-955.000	TRAINING REIMB TO FIRE FU	179,940	170,980	170,980	177,680
211-339.00-956.000	MISCELLANEOUS	2,385	5,000	5,000	5,000
211-339.00-960.000	EDUCATION & TRAINING	10,764	25,500	25,500	25,500
211-339.00-960.015	ED & TRAIN-SAFETY PGM.	2,813	3,000	3,000	3,000
211-339.00-970.000	CAPITAL OUTLAY	37,412	119,000	123,850	30,000
211-339.00-981.020	VEHICLES-AMBULANCE	96,747	-	-	-
211-339.00-981.030	VEHICLES-UTILITY	-	-	-	40,000
Total		\$ 473,147	\$ 400,090	\$ 406,940	\$ 359,790



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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Projected 2011</u>
1. Call Volume							
EMS Calls for year	1611	1632	1644	1775	1790	1885	1950
Incident Calls for year	452	433	478	512	392	439	450
Total Calls for year	2063	2065	2122	2287	2182	2324	2400
2. Training							
Total Personnel Training Man hours							
Recorded	7013	6931	8557	7812	8135	6914	7000
EMS Training Hours	712	2085	3908	5714	5230	3410	3500
Fire Training Hours	6300	4846	4649	2098	2905	3504	3500
3. Apparatus							
A. Number of Pumping Apparatus	5	5	3	3	3	3	3
B. Number of Ambulances	3	3	3	3	3	3	3
C. Grass / Brush Units	2	2	2	1	1	1	1
D. Number of Staff Cars	4	4	4	4	4	4	4
E. Total Vehicles	14	14	13	13	13	13	13
4. Apparatus Use on Calls- (in hours)							
2010 Ford Ambulance	n/a	n/a	n/a	n/a	n/a	176	400
2008 Ford Ambulance	n/a	n/a	n/a	55	385	339	500
2003 Ford Ambulance	618	324.6	489.4	824	509	663	n/a
2006 Ford Ambulance	n/a	235.7	363.0	456	555	401	700
2002 Tahoe	56.9	46.1	88.6	102	87	104	120
2004 Durango Command	89.7	74.7	101.8	70	71	50	75
2004 Durango Fire Marshal	76.9	58.5	67.9	68	58	63	60
2006 Expedition	n/a	27.3	61.1	56	42	42	50
1995 Ford Pickup – Special Rescue	22.5	28.5	33.8	41	20	7	10
2000 Ford Pickup - Brush	38.3	23.6	38.4	19	7	22	20
1993 Pierce Engine	62.3	60.3	103.3	111	41	93	100
2008 Pierce Pumper/Rescue	n/a	n/a	n/a	18	96	98	100
1998 SVI Rescue	72.5	58.8	45.5	21	n/a	n/a	n/a
1997 Freightliner Tanker	32.7	28.4	60.1	29	40	48	50
2003 Ladder Truck/Engine	98.3	109.9	99.2	81	56	35	40
5. Replacement of Apparatus/Vehicles							
Ambulances replaced during this year	-	1	-	1	-	1	-
Pumping Apparatus replaced/updated this year	-	-	-	1	1	-	-
Staff Cars replaced during this year	-	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 2012 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 2012 budget shows revenues of \$32,200 and expenditures of \$81,630 decreasing fund balance by \$49,430.



WATER IMPROVEMENT FUND SUMMARY

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Charges for Services	\$ 21,300	\$ 17,500	\$ 17,500	\$ 17,500
Special Assessments	16,257	15,000	15,200	14,200
Interest	905	1,000	500	500
Other	9,737	10,000	-	-
Total Revenues	<u>48,199</u>	<u>43,500</u>	<u>33,200</u>	<u>32,200</u>
Expenditures				
Other	3,631	9,050	5,050	5,050
Debt Service	81,501	81,420	112,610	76,580
Total Expenditures	<u>85,132</u>	<u>90,470</u>	<u>117,660</u>	<u>81,630</u>
Other Financing Sources (uses)				
Bond Proceeds	-	-	721,770	-
Refunded Debt			(687,650)	
Transfer from CSC Debt Serv Fund	21,724	-	-	-
Total Other Financing Sources	<u>21,724</u>	<u>-</u>	<u>34,120</u>	<u>-</u>
Revenues over (under) expenditures	(15,209)	(46,970)	(50,340)	(49,430)
Fund Balance, Beginning	<u>472,056</u>	<u>456,847</u>	<u>456,847</u>	<u>406,507</u>
Fund Balance, Ending	<u><u>\$ 456,847</u></u>	<u><u>\$ 409,877</u></u>	<u><u>\$ 406,507</u></u>	<u><u>\$ 357,077</u></u>



WATER IMPROVEMENT REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
225-000.00-608.000	WATER IMPROVEMT REV	\$ 21,300	\$ 17,500	\$ 17,500	\$ 17,500
225-000.00-608.005	WATER IMPR PAYBK REV	9,737	10,000	-	-
225-000.00-664.000	INTEREST	906	1,000	500	500
225-000.00-672.020	SPEC ASSM PMTS-PRINC	12,158	12,000	12,100	12,100
225-000.00-672.021	SPEC ASSM PYMTS-INTER	4,099	3,000	3,100	2,100
225-000.00-698.020	BOND PROCEEDS	-	-	721,770	-
225-000.00-699.001	TRANSFER IN	21,724	-	-	-
Total		\$ 69,924	\$ 43,500	\$ 754,970	\$ 32,200

ADMINISTRATION & CONSTRUCTION EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
225-536.00-801.000	LEGAL FEES	\$ -	\$ 2,500	\$ 1,500	\$ 1,500
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,511	2,350	2,350	2,350
225-536.00-956.000	MISCELLANEOUS	1,121	1,200	1,200	1,200
225-536.00-956.015	WELLHEAD PROTECT PARTI	-	3,000	0	0
Total		\$ 3,632	\$ 9,050	\$ 5,050	\$ 5,050

WATER IMPR DEBT SERVICE EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
225-905.00-956.000	MISCELLANEOUS	\$ -	\$ -	\$ 100	\$ -
225-905.00-991.000	PRINCIPAL	44,955	46,620	56,610	58,280
225-905.00-991.120	REFUNDED DEBT PYMT	0	0	687,650	0
225-905.00-992.000	BONDING EXPENSE	0	0	7,700	0
225-905.00-993.000	BOND DISCOUNT	0	0	9,750	0
225-905.00-995.000	INTEREST	36,409	34,600	37,950	17,800
225-905.00-999.000	PAYING AGENT FEES	138	200	500	500
Total		\$ 81,502	\$ 81,420	\$ 800,260	\$ 76,580



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 was 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 was required in 2011 to supplement the special assessments made by the property owners



PINE TREE ROAD DEBT FUND SUMMARY

Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Special Assessments	\$ 6,482	\$ -	\$ -	\$ -
Interest	40	-	-	-
Total Revenues	<u>6,522</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures				
Debt Service	33,110	31,340	31,257	-
Total Expenditures	<u>33,110</u>	<u>31,340</u>	<u>31,257</u>	<u>-</u>
Other Financing Sources				
Contribution from General Fund	-	25,838	25,633	-
Total Other Financing Sources	<u>-</u>	<u>25,838</u>	<u>25,633</u>	<u>-</u>
Revenues over (under) expenditures	(26,588)	(5,502)	(5,624)	-
Fund Balance, Beginning	<u>32,211</u>	<u>5,624</u>	<u>5,624</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 5,624</u>	<u>\$ 122</u>	<u>\$ -</u>	<u>\$ -</u>



PINE TREE RD DEBT SERVICE REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
811-000.00-664.000	INTEREST	\$ 40	\$ -	\$ -	
811-000.00-672.020	SPEC ASSM PMTS-PRINC	6,106	-	-	
811-000.00-672.021	SPEC ASSM PYMTS-INTER	376	-	-	
811-000.00-699.150	TRANS IN FROM GENL FUND	-	25,838	25,633	
Total		\$ 6,522	\$ 25,838	\$ 25,633	\$ -

PINE TREE RD DEBT SERVICE EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
811-905.00-956.000	MISCELLANEOUS	\$ 504	\$ 300	\$ 275	
811-905.00-991.000	PRINCIPAL	30,193	30,200	30,193	
811-905.00-995.000	INTEREST	2,264	760	755	
811-905.00-999.000	PAYING AGENT FEES	150	80	34	
Total		\$ 33,111	\$ 31,340	\$ 31,257	\$ -

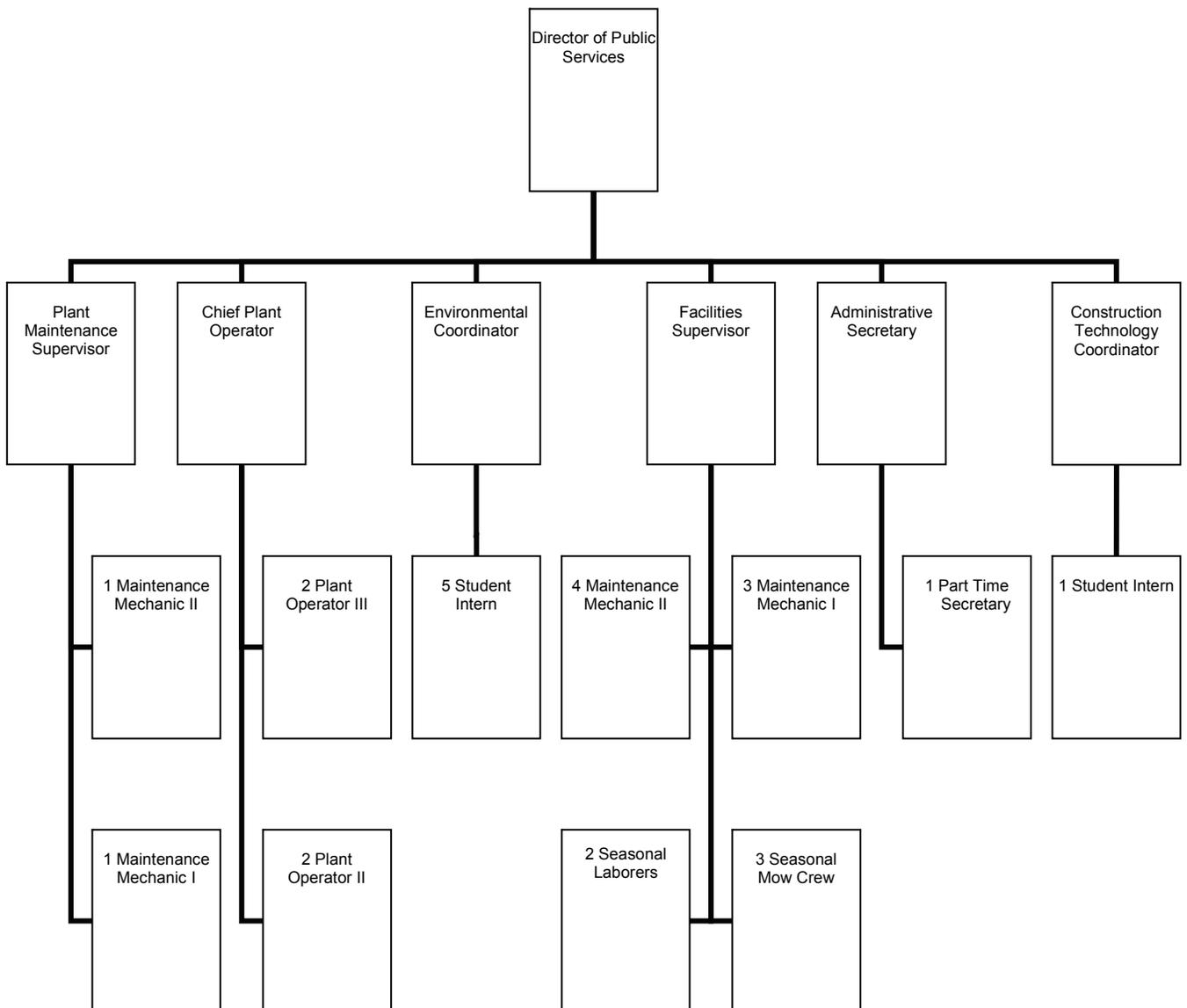


SEWER FUND (590)

The Sewer Fund provides for the collection and treatment of sewage for Delhi Township residents and businesses. Sewer Fund activities are financed by sewer user fees. Employees in this fund may provide services to other departments within the Township and are funded by those departments.

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

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Intergovernmental	\$ -	\$ 10,780	\$ 10,780	\$ -
Licenses and Permits	121,025	71,500	71,500	71,500
Charges for Services	4,917,871	5,112,920	5,098,130	5,343,910
Interest	33,318	42,350	35,800	35,200
Other	25,222	25,300	27,640	17,590
Total Revenues	5,097,436	5,262,850	5,243,850	5,468,200
Expenditures				
Public Works				
Administration	639,336	667,320	661,970	664,620
Public Services	2,482,441	2,875,920	2,859,040	2,911,460
Depreciation/Amortization	2,513,249	-	-	-
General Obligation Debt*	566,862	2,210,100	2,190,600	2,214,000
S/A Bonds*	7,137	107,510	106,680	-
Capital Outlay**	-	4,901,440	3,349,800	4,980,000
Total Expenditures	6,209,025	10,762,290	9,168,090	10,770,080
Other Financing Sources				
Sale of Fixed Assets	1,488	21,700	21,700	13,500
Total Other Financing Sources	1,488	21,700	21,700	13,500
Revenues Over (Under) Expenditures	(1,110,101)	(5,477,740)	(3,902,540)	(5,288,380)
Capital Contributions	46,604	-	-	-
Beginning Fund Balance	37,554,449	36,490,952	36,490,952	32,588,412
Ending Fund Balance	\$ 36,490,952	\$ 31,013,212	\$ 32,588,412	\$ 27,300,032

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

* 2010 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

** 2010 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

Sewer Usage Charges	607.000
\$4.25 is charged per 100 cubic feet (ccf) of usage. Expected usage of 804,108 ccf's will generate \$3,417,450 plus \$110,000 in penalties,	
Basic Service Charge	609.000
\$13.00 per month is charged for each residential equivalent (RE). Estimated revenue of \$1,770,130 based on expected monthly RE's of 11,347.	
Industrial Pretreatment Charge	610.000
All non-residential, business users are charged a monthly industrial pretreatment fee. Eight of the 468 users pay \$98.51 per month because they have industrial discharges. The remaining businesses pay \$6.68 per month. Estimated revenue is \$46,630.	
Sewer Permit Fees	626.000
The fee for connecting to the sewer system is \$2,850 per RE. Twenty-five connections are expected in 2012 making estimated revenues, including \$250 in repairs, \$71,500.	
Interest on Deposit and Investment	664.000
The estimate of \$23,450 for 2012 is based on current interest being earned.	
Rental of Farmland	670.000
The Township rents 96.5 acres at \$100 per acre for \$9,650 for the year.	
Sale of Fixed Assets	673.000
\$13,500 of revenue is expected from the sale of a 2002 Ford F250, and a 2007 Ford Ranger 4WD.	
Refunds, Rebates, and Reimbursements	687.000
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.	
Miscellaneous Revenue	694.000
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 \$12,590.	



SEWER FUND REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
590-000.00-570.000	STATE GRANTS-MISC	\$ -	\$ 10,780	\$ 10,780	\$ -
590-000.00-607.000	SEWER USER CHARGES	3,104,952	3,296,200	3,285,570	3,527,450
590-000.00-609.000	BASIC SERVICE CHARGE	1,765,484	1,769,350	1,766,230	1,770,130
590-000.00-610.000	INDUSTRIAL PRETREAT CHG	47,435	47,370	46,330	46,330
590-000.00-626.000	SEWER PERMITS/FEES	121,025	71,500	71,500	71,500
590-000.00-664.000	INTEREST	23,416	30,000	23,450	23,450
590-000.00-664.073	DELL-WILBY SEWER INTER	3,921	300	300	-
590-000.00-664.080	OTHER SPEC ASSM INTER	2,771	2,400	2,400	2,100
590-000.00-670.000	RENTAL OF FARMLAND	3,210	9,650	9,650	9,650
590-000.00-673.000	SALE OF FIXED ASSETS	1,488	21,700	21,700	13,500
590-000.00-674.000	CAPITAL CONTRIBUTIONS	46,604	-	-	-
590-000.00-687.000	REFUNDS/REBATE/REIMB	1,232	5,000	5,000	5,000
590-000.00-694.000	MISCELLANEOUS REVENUE	23,990	20,300	22,640	12,590
Total		\$ 5,145,528	\$ 5,284,550	\$ 5,265,550	\$ 5,481,700

Staffing Levels			
	2010	2011	2012
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
Secretaries	0.80	0.80	0.80
Maint. Mechanic II	5.00	5.00	5.00
Maint. Mechanic I	4.00	4.00	4.00
Plant Operator III	2.00	2.00	2.00
Plant Operator II	2.00	2.00	2.00
Seasonal Maint. Laborer	0.30	0.80	0.80
Seasonal Mow Crew	1.00	1.00	1.00
Student Intern	1.00	2.50	2.50
Total FTE	23.10	25.10	25.10



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 2012 budget requests expenditures of \$664,620, an increase of .4% from 2011 projected actual expenditures of \$661,970.



ADMINISTRATION & OVERHEAD

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
590-548.00-705.000	BD OF APPEALS-PER DIEM	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	128,924	131,800	131,800	131,140
590-548.00-726.000	OFFICE SUPPLIES	8,568	9,000	2,500	1,500
590-548.00-801.000	LEGAL FEES	16,951	10,000	10,000	10,000
590-548.00-803.000	POSTAGE	30,164	30,600	32,640	33,960
590-548.00-807.000	AUDIT FEES	7,058	7,710	8,270	9,220
590-548.00-818.000	CONTRACTUAL SERVICES	6,478	7,560	13,030	10,650
590-548.00-902.000	PUBLISHING/LEGAL NOTICE	484	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	76,258	80,100	73,180	80,100
590-548.00-956.000	MISCELLANEOUS	1	3,500	3,500	1,000
590-548.00-960.000	EDUCATION & TRAINING	-	1,000	1,000	1,000
590-548.00-999.040	GENERAL FUND COST ALLO	364,450	384,450	384,450	384,450
Total		\$ 639,336	\$ 667,320	\$ 661,970	\$ 664,620



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, stormwater, recycling and the environment. Maintain the township recycling center.

Year 2012 Goals

- A.** Rotate out two (2) department vehicles per township vehicle rotation plan
 - a.** 2002 Ford F250 4WD(Parks)
 - b.** 2007 Ford Ranger 4WD (Community Development)
- B.** Continue POTW outbuilding roof replacement/repairs
- C.** Maintain zero National Pollutant Discharge Elimination System Permit violations
- D.** Replace the generator on the camera televising truck
- 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

Resources Needed

The attached year 2012 budget requests expenditures of \$2,911,460, an increase of 1.8% from the projected 2011 budget. This budget reflects twenty full-time positions and twelve part-time/seasonal employees.



DEPT OF PUBLIC SERVICE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
590-558.00-703.000	SALARIES	\$ 760,479	\$ 792,600	\$ 780,740	\$ 797,150
590-558.00-703.005	PART TIME HELP	61,471	106,370	100,440	90,850
590-558.00-703.010	OVERTIME	71,788	78,560	78,390	80,750
590-558.00-715.000	SS/MEDICARE	66,885	75,950	74,440	75,400
590-558.00-716.000	HEALTH INSURANCE	148,380	170,050	176,300	172,990
590-558.00-716.010	DENTAL INSURANCE	17,941	19,880	20,660	21,050
590-558.00-717.000	LIFE INSURANCE	4,009	4,330	3,920	3,880
590-558.00-718.000	PENSION CONTRIBUTION	76,346	80,230	79,050	80,710
590-558.00-719.000	DISABILITY INSURANCE	5,569	6,020	5,460	5,790
590-558.00-724.000	WORKERS COMP	11,974	17,730	18,190	18,300
590-558.00-726.000	OFFICE SUPPLIES	3,631	5,500	5,500	5,500
590-558.00-728.000	CERTIFICATION	1,100	900	1,100	1,100
590-558.00-730.000	GASOLINE	26,622	34,080	33,690	32,680
590-558.00-732.000	FUEL OIL	-	4,120	6,800	6,000
590-558.00-734.000	UNIFORMS	13,876	15,900	15,900	15,900
590-558.00-740.010	COMPUTER EXPENSES	17,982	31,000	31,000	31,000
590-558.00-741.000	OTHER OPERATING EXP	7,527	15,100	15,100	14,600
590-558.00-742.000	LABORATORY SUPPLIES	25,426	29,700	29,700	28,700
590-558.00-743.000	TREATMENT CHEMICALS	166,567	230,700	215,000	215,000
590-558.00-745.000	OFF-SITE LAB TESTING	49,822	29,500	35,600	32,500
590-558.00-775.003	SAFETY EQUIP AND SUPPL	12,968	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	103,059	40,000	40,000	40,000
590-558.00-818.000	CONTRACTUAL SERVICES	6,356	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	30,332	117,000	122,000	62,000
590-558.00-818.225	SOLID WASTE DISPOSAL	9,611	10,500	10,500	10,100
590-558.00-853.000	TELEPHONE/COMM	13,217	14,820	14,310	14,310
590-558.00-921.030	UTILITIES - WATER	27,424	30,000	30,000	31,500
590-558.00-921.035	UTILITIES - SEWER	2,128	3,270	2,500	2,630
590-558.00-921.040	UTILITIES - ELECTRIC	226,934	265,100	249,630	274,600
590-558.00-921.045	UTILITIES - GAS	58,986	58,300	64,890	71,380
590-558.00-928.000	REGULATORY FEES	9,627	9,460	9,960	13,760
590-558.00-930.000	BUILDING MAINT & REPAIRS	28,153	20,900	22,450	22,300
590-558.00-930.015	REPAIRS & MAINT - L.S.	11,892	30,000	30,000	30,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	157,545	70,000	70,000	70,000
590-558.00-930.020	EQUIP MAIN & REPAIR	51,916	56,500	65,500	61,500
590-558.00-930.040	BLDG MAIN & REP-CONTR	76,863	88,410	91,880	94,880
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	71,108	70,500	70,710	70,710
590-558.00-931.000	VEHICLE REPAIR/MAINT	12,305	9,300	9,300	9,300
590-558.00-956.000	MISCELLANEOUS	4,479	5,400	5,700	5,700
590-558.00-956.005	COMM OUTREACH PROGRA	14,917	14,000	12,600	13,900
590-558.00-960.000	EDUCATION & TRAINING	14,981	26,000	20,500	26,000
590-558.00-967.020	TWP PROP-DRAIN/TAXES/SA	245	1,740	300	300
590-558.00-970.000	CAPITAL OUTLAY	-	111,760	114,590	182,000
590-558.00-981.000	REPLACEMENT FD ALLOC	-	50,000	50,000	50,000
Total		\$ 2,482,441	\$ 2,875,920	\$ 2,859,040	\$ 2,911,460



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 657,571 feet of sanitary sewer. Develop new capacity for the system in preparation of future growth.

Year 2012 Goals

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

Resources Needed

The attached year 2012 budget requests expenditures of \$4,980,000.

CAPITAL IMPROVEMENTS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
590-578.01-805.331	LIFT STA D ENGINEERING	\$ -	\$ 240,000	\$ 240,000	\$ 480,000
590-578.01-805.332	COOK THORBURN ENG	-	1,440	5,500	-
590-578.01-805.333	SLUDGE DRYER ENG	-	160,000	350,000	-
590-578.01-976.070	DIGESTER IMPROVEMENTS	-	-	100,000	-
590-578.01-976.331	LIFT STA D IMPROVEMENTS	-	4,500,000	2,654,300	4,500,000
Total		\$ -	\$ 4,901,440	\$ 3,349,800	\$ 4,980,000



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 6 general obligation bonds, notes, and loans are made from this department:

<u>Original Amt</u>	<u>Year</u>	Description
\$6,695,000	1998	Sanitary Sewer Refunding Ingham #4
\$2,500,000	2003	Sanitary Sewer
\$9,850,000	2007	Sanitary Sewer SRF #1 Revenue Bonds
\$1,000,000	2008	Sanitary Sewer DDA Bonds
\$8,400,000	2010	Sanitary Sewer SRF #2 Revenue Bonds
\$3,563,213	2011	Sanitary Sewer 2002 Refunded Bonds

Resources Needed

The attached year 2012 budget requests expenditures of \$2,214,000.

	<u>2011</u>			<u>2012</u>			<u>Year of Final Pymt</u>
	Principal	Interest	Total	Principal	Interest	Total	
1996 Dell/Willoughby	95,000	2,565	97,565	-	-	-	complete
1998 Refunding Ingham #4	715,000	75,850	790,850	765,000	39,206	804,206	Paid off in 2012
2002 Sewer/Water	233,380	91,419	324,799	-	-	-	Refunded in 2011
2011 Refunding Bond	50,010	16,905	66,915	291,725	89,057	380,782	Paid off in 2022
2003 Capital Improvement	100,000	81,698	181,698	105,000	78,108	183,108	Paid off in 2024
2008 DDA Bonds	45,591	35,684	81,275	48,597	34,202	82,799	Paid off in 2024
SRF Loan 5279-01	435,000	145,864	580,864	440,000	139,181	579,181	Paid off in 2028
SRF Loan 5403-01	-	<u>65,046</u>	<u>65,046</u>	-	<u>182,318</u>	<u>182,318</u>	Paid off in 2031
	1,673,981	515,030	2,189,011	1,650,322	562,072	2,212,394	

G.O. BOND INDEBTEDNESS

<u>GL Number</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
590-588.01-991.000	PRINCIPAL	\$ -	\$ 1,624,000	\$ 1,674,000	\$ 1,650,400
590-588.01-995.000	INTEREST	565,549	584,600	515,100	562,100
590-588.01-999.000	PAYING AGENT FEES	1,313	1,500	1,500	1,500
Total		\$ 566,862	\$ 2,210,100	\$ 2,190,600	\$ 2,214,000



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 were paid off in 2011.

Resources Needed

No expenditures will be required in 2012.

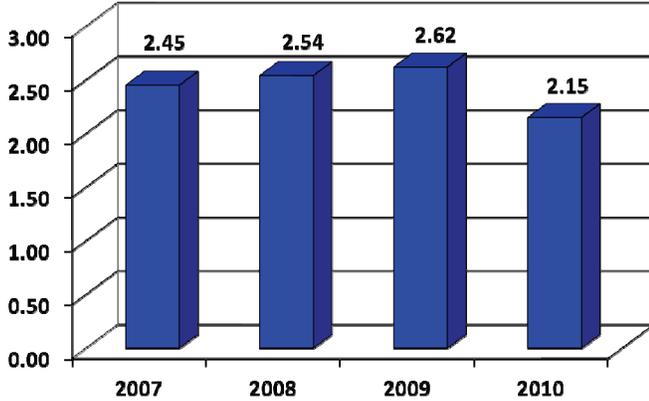
SEWER SPECIAL ASSESSMENT BONDS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
590-588.02-991.000	PRINCIPAL	\$ -	\$104,810	\$ 104,810	\$ -
590-588.02-995.000	INTEREST	6,987	2,620	1,750	-
590-588.02-999.000	PAYING AGENT FEES	150	80	120	-
Total		\$ 7,137	\$107,510	\$ 106,680	\$ -

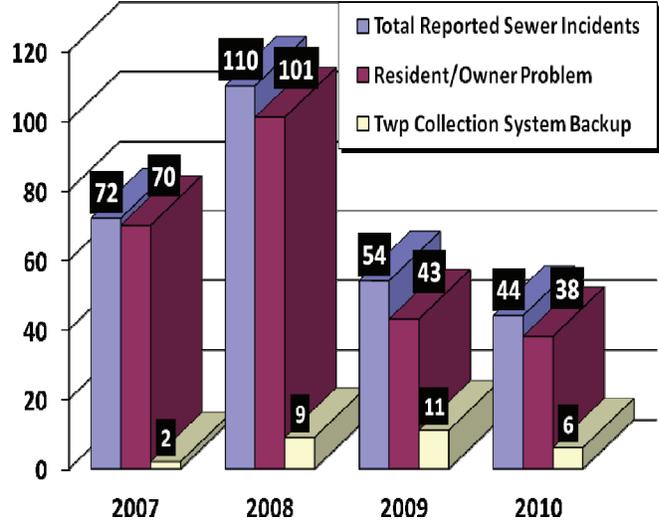


Performance Indicators Department of Public Services

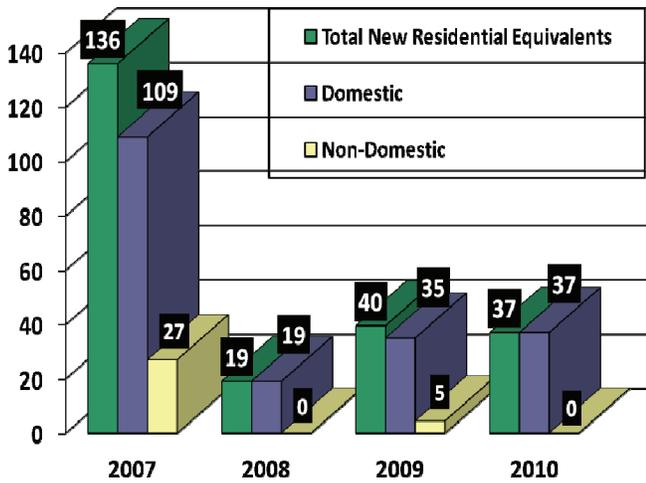
Average Million Gallons Processed Per Day



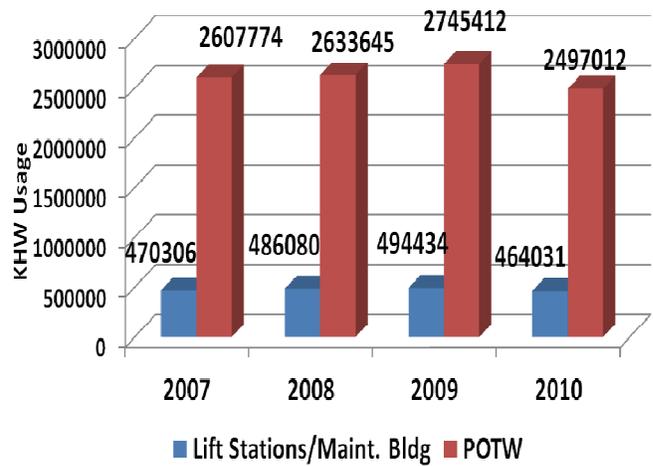
Residential / Commercial Sanitary Sewer



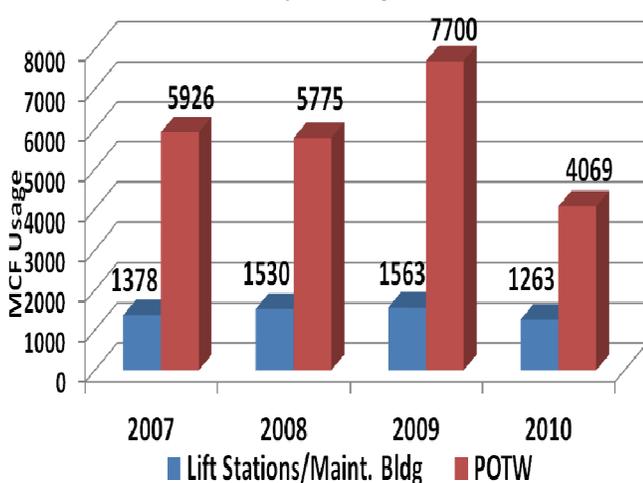
New Residential Equivalents



Utility Tracking - Electric



Utility Tracking - Gas





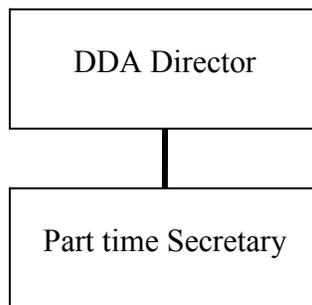
Delhi Downtown Development Authority (248)

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			
	2010	2011	2012
DDA Director	1.00	1.00	0.38
DDA Director Replacement	0.00	0.10	0.58
Secretary	0.80	0.85	0.80
Total	1.80	1.95	1.75



DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY

Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Property Taxes	\$ 3,440,887	\$ 2,462,500	\$ 2,401,500	\$ 2,360,300
Charges for Services	14,113	15,800	15,800	16,200
Interest and rentals	14,166	33,500	8,700	8,700
Other	16,847	3,000	4,600	4,600
Total Revenues	3,486,013	2,514,800	2,430,600	2,389,800
Expenditures				
Community and Economic Dev				
Administration	197,739	212,590	201,240	183,580
Marketing & Promotion	196,796	187,000	187,000	178,000
CCRP Program	204,180	280,000	200,000	220,000
Other Functions	555,167	408,830	406,020	417,880
Infrastructure Projects	566,386	125,000	106,000	240,000
Capital Outlay	9,430	28,040	62,000	90,000
2008 Construction Projects	2,220	-		
Debt Service	107,236	89,400	89,400	87,200
Total Expenditures	1,839,154	1,330,860	1,251,660	1,416,660
Other Financing Sources (Uses)				
Bond Proceeds	2,540,000	-	-	-
Payment to Escrow Agent	(2,579,290)	-	-	-
Transfer to DDA Debt Service Funds	(1,034,238)	(1,258,490)	(1,258,490)	(1,272,390)
Total Other Financing Sources (Uses)	(1,073,528)	(1,258,490)	(1,258,490)	(1,272,390)
Revenues over (under) expenditures	573,331	(74,550)	(79,550)	(299,250)
Fund Balance, Beginning	369,829	943,160	943,160	863,610
Fund Balance, Ending	\$ 943,160	\$ 868,610	\$ 863,610	\$ 564,360

**DDA REVENUE**

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-000.00-403.005	CURR PROP TAX-AD VAL.	\$ 3,093,245	\$ 2,182,000	\$ 2,182,000	\$ 2,267,800
248-000.00-404.005	IFT/CFT CAPTURE TAX REV	340,866	259,000	208,000	81,000
248-000.00-445.000	DELQ TAX	6,119	20,000	11,000	11,000
248-000.00-445.005	DELQ INTER & PENALTY	657	1,500	500	500
248-000.00-664.000	INTEREST	10,555	30,000	5,200	5,200
248-000.00-669.020	COMM TOWER LEASE FEE	14,113	15,800	15,800	16,200
248-000.00-670.010	RENT-FARMERS MARKET	3,611	3,500	3,500	3,500
248-000.00-672.040	GREASE LOAN	2,701	2,700	4,500	4,500
248-000.00-687.000	REFUNDS/REBATE/REIMB	10,607	-	100	100
248-000.00-694.000	MISCELLANEOUS REV	3,539	300	-	-
248-000.00-698.020	BOND PROCEEDS	2,540,000	-	-	-
Total		\$ 6,026,013	\$ 2,514,800	\$ 2,430,600	\$ 2,389,800



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 2012 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 2012 budget requests expenditures of \$183,580. The budget reflects one full-time (Mr. McFadyen through 7/1/11) and two part-time positions.



DDA ADMINISTRATION

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-728.00-703.000	SALARIES	\$ 86,055	\$ 85,730	\$ 85,730	\$ 53,180
248-728.00-703.005	PART TIME HELP	32,244	38,200	38,510	66,320
248-728.00-714.000	RETIREE'S BENEFITS	11,373	11,380	4,200	4,100
248-728.00-715.000	SS/MEDICARE	7,576	8,040	8,120	7,600
248-728.00-716.000	HEALTH INSURANCE	3,797	4,200	4,200	2,100
248-728.00-716.010	DENTAL INSURANCE	962	1,020	1,010	530
248-728.00-717.000	LIFE INSURANCE	470	480	480	170
248-728.00-718.000	PENSION CONTRIBUTION	9,568	9,600	9,550	4,190
248-728.00-719.000	DISABILITY INSURANCE	651	660	660	250
248-728.00-723.000	AUTO EXPENSE ALLOW	4,000	4,000	4,000	2,000
248-728.00-724.000	WORKERS COMP	316	380	380	400
248-728.00-726.000	OFFICE SUPPLIES	822	1,500	1,000	1,200
248-728.00-801.000	LEGAL FEES	15,070	15,000	18,000	15,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,973	3,000	2,000	1,640
248-728.00-803.000	POSTAGE	338	800	400	400
248-728.00-807.000	AUDIT FEES	2,948	3,100	1,900	1,200
248-728.00-818.000	CONTRACTUAL SERVICES	928	5,000	2,500	2,500
248-728.00-853.000	TELEPHONE/COMM	3,377	3,000	3,000	3,000
248-728.00-870.000	MILEAGE	252	400	300	400
248-728.00-902.005	PRINTING AND PUBLISHING	841	800	800	900
248-728.00-910.000	INSURANCE & BONDS	3,911	4,000	4,000	4,000
248-728.00-930.000	BUILDING MAINT & REPAIRS	3,683	8,000	6,000	8,000
248-728.00-956.000	MISCELLANEOUS	771	1,000	1,200	1,200
248-728.00-960.000	EDUCATION & TRAINING	3,314	3,300	3,300	3,300
248-728.00-970.000	CAPITAL OUTLAY	2,500	-	-	-
Total		\$ 197,740	\$ 212,590	\$ 201,240	\$ 183,580



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 2012 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 2012 budget requests expenditures of \$178,000.

DDA MARKETING & PROMOTION

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-729.00-884.000	DDA ADVERTISING	\$ 145,670	\$ 134,000	\$ 134,000	\$ 134,000
248-729.00-888.000	FARMERS MARKET	31,196	40,000	40,000	35,000
248-729.00-956.000	MISCELLANEOUS	19,931	13,000	13,000	9,000
Total		\$ 196,797	\$ 187,000	\$ 187,000	\$ 178,000



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 2012 Goals

1. Continue to provide funding for business improvements

Resources Needed

The attached year 2012 budget requests expenditures of \$220,000.

COMM REHABILITATION REBATE PGM

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-730.00-952.000	UNDESIGNATED CRRP PROC	\$ 204,179	\$ 280,000	\$ 200,000	\$ 220,000
Total		\$ 204,179	\$ 280,000	\$ 200,000	\$ 220,000



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 2012 Goals

1. 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.
2. 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.

Resources Needed

The attached year 2012 budget requests expenditures of \$240,000.

DDA INFRASTRUCTURE PROJECTS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-731.00-820.010	ENG-TRAFFIC STUDY	\$ 1,700	\$ -	\$ -	\$ -
248-731.00-933.000	STREETSCAPE REPR & MAI	10,316	10,000	10,000	10,000
248-731.00-933.010	SIDEWALK REPAIR & MAINT	200	5,000	1,000	5,000
248-731.00-950.000	UNDESIG INFRASTR PROJ	17,660	-	-	-
248-731.00-956.000	MISCELLANEOUS	138,410	10,000	15,000	5,000
248-731.00-967.050	COOK THORNBURN DRAIN	2,772	-	-	-
248-731.00-969.000	STREET IMPROVEMENTS	150,820	50,000	40,000	20,000
248-731.00-974.010	NON-MOTORIZED PATHWAY	115,918	50,000	40,000	200,000
248-731.00-974.160	LANDSCAPING-KELLER RD	13,462	-	-	-
248-731.00-974.210	PIONEER CEMETERY IMPR	105,666	-	-	-
248-731.00-974.230	CSC PARKING IMPROVE	8,958	-	-	-
248-731.00-980.010	FIBER OPTIC EXTENSION	505	-	-	-
Total		\$ 566,387	\$ 125,000	\$ 106,000	\$ 240,000



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 2012 Goals

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

Resources Needed

The attached year 2012 budget requests expenditures of \$417,880.



OTHER FUNCTIONS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-850.00-703.000	SALARIES	\$ 57,455	\$ 43,130	\$ 42,180	\$ 41,180
248-850.00-703.005	PART TIME HELP	7,587	18,630	19,510	22,340
248-850.00-703.010	OVERTIME	4,200	2,350	2,350	2,270
248-850.00-715.000	SS/MEDICARE	5,162	4,980	4,960	5,130
248-850.00-716.000	HEALTH INSURANCE	12,078	11,180	11,730	13,340
248-850.00-716.010	DENTAL INSURANCE	1,683	1,310	1,370	1,620
248-850.00-717.000	LIFE INSURANCE	376	240	260	300
248-850.00-718.000	PENSION CONTRIBUTION	5,639	4,320	4,220	4,120
248-850.00-719.000	DISABILITY INSURANCE	523	330	360	450
248-850.00-724.000	WORKERS COMP	1,126	1,090	1,490	1,490
248-850.00-730.000	GASOLINE	2,461	2,240	2,240	2,520
248-850.00-802.010	LEAP DUES	5,000	-	-	-
248-850.00-818.000	CONTRACTUAL SERVICES	18,940	18,160	18,850	19,000
248-850.00-853.000	TELEPHONE/COMM	7	-	100	100
248-850.00-921.030	UTILITIES - WATER	1,886	2,100	2,100	2,210
248-850.00-921.035	UTILITIES - SEWER	1,258	2,500	1,300	1,370
248-850.00-921.040	UTILITIES - ELECTRIC	25,283	25,000	25,000	27,500
248-850.00-921.045	UTILITIES - GAS	5,481	11,000	6,500	7,150
248-850.00-930.000	BUILDING MAINT & REPAIRS	3,407	4,000	5,500	4,000
248-850.00-930.020	EQUIP MAIN & REPAIR	825	2,600	2,600	2,600
248-850.00-930.021	EQUIPMENT ALLOCATION	3,340	5,770	5,500	3,030
248-850.00-967.025	DDA PROP-DRAIN/TAXES/SAD	81,079	89,000	89,000	89,000
248-850.00-999.075	CONTR T/PARK-CELL TWR	15,350	15,800	15,800	16,280
248-850.00-999.080	CONTR T/TWP-COMM POLICE	108,800	-	-	-
248-850.00-999.085	CONTR T/TWP-ZONING OFFICER	37,900	37,600	37,600	40,000
248-850.00-999.099	CONTR T/TWP - COM DEV DIRECTOR	51,800	51,400	51,400	54,100
248-850.00-999.122	TRANS OUT TO GF-ST LIGHTS	25,000	-	-	-
248-850.00-999.543	TRANS OUT-BLDG CLERICAL	27,490	28,100	28,100	29,960
248-850.00-999.544	TRANS OUT-PLAN CLERICAL	26,430	26,000	26,000	26,820
248-850.00-999.545	TRANS OUT- COMM DEV GIS	17,600	-	-	-
Total		\$ 555,166	\$ 408,830	\$ 406,020	\$ 417,880



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 2012 Goals

1. Identification of under or inappropriately utilized sites within the DDA District and assist in the development of these sites.
2. Replacement of roof on Farmers Market building..

Resources Needed

The attached year 2012 budget requests expenditures of \$90,000.

CAPITAL OUTLAY-DDA

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-903.00-971.000	CAPITAL OUTLAY-LAND	\$ -	\$ 23,040	\$ 23,000	\$ 60,000
248-903.00-971.134	FARMERS MARKET-2150 CE	9,430	5,000	39,000	30,000
Total		\$ 9,430	\$ 28,040	\$ 62,000	\$ 90,000



DDA DEBT SERVICE (905)

Purpose

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

Activities

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. These expenditures are accounted for through a transfer out to Fund 392.
3. 2010 DDA Refunding Bonds for the development of infrastructure in the industrial park and for providing water and sewer service along College Road. These expenditures are accounted for through a transfer out to Fund 393.

During 2010, the 1997 Project 9 Bonds and the 2001 College Road Water/Sewer Bonds were refunded and the 2010 Refunding Bonds were issued. The debt for the property at the Holt Plaza corner was paid off.

Resources Needed

The attached year 2012 budget requests expenditures of \$1,359,590.

DEBT SERVICE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
248-905.00-971.117	PRINC-HOLT PLAZA CORNER	\$ 20,155	\$ -		
248-905.00-971.118	INTER-HOLT PLAZA CORNER	698	-		
248-905.00-991.120	REF DEBT PYMT TO ESCROW AGENT	2,513,179	-		
248-905.00-991.300	PRINC PYMT-2003 DDA BONDS	60,000	65,000	65,000	65,000
248-905.00-992.000	BONDING EXPENSE	66,111	-		
248-905.00-995.300	INTER PYMT-2003 DDA BONDS	26,020	24,100	24,100	21,900
248-905.00-999.000	PAYING AGENT FEES	363	300	300	300
248-905.00-999.100	TRANS OUT-394-PROJ 9 DEBT	109,900	-		
248-905.00-999.210	TRANS OUT-398 COLL RD BD	189,118	-		
248-905.00-999.220	TRANS OUT-392 2008 DDA BD	728,480	730,360	730,360	744,050
248-905.00-999.230	TRANS OUT-393 2010 DDA REF BD	6,741	528,130	528,130	528,340
Total		\$ 3,720,765	\$ 1,347,890	\$ 1,347,890	\$ 1,359,590



**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.

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>728,480</u>	<u>730,360</u>	<u>730,360</u>	<u>744,050</u>
Total Expenditures	728,480	730,360	730,360	744,050
Revenues over (under) expenditures	(728,480)	(730,360)	(730,360)	(744,050)
Other financing sources (uses)				
Transfer from DDA	<u>728,480</u>	<u>730,360</u>	<u>730,360</u>	<u>744,050</u>
Total other financing sources (uses)	728,480	730,360	730,360	744,050
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



2008 DEBT RETIREMENT FUND REVENUES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
392-000.00-699.065	TRANSFER IN FROM DDA	\$ 728,480	\$ 730,360	\$ 730,360	\$ 744,050
Total		\$ 728,480	\$ 730,360	\$ 730,360	\$ 744,050

2008 DEBT RETIREMENT FUND EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
392-905.00-991.000	PRINCIPAL	\$ 395,912	\$ 409,410	\$ 409,410	\$ 436,410
392-905.00-995.000	INTEREST	332,318	320,450	320,450	307,140
392-905.00-998.000	PAYING AGENT FEES	250	500	500	500
Total		\$ 728,480	\$ 730,360	\$ 730,360	\$ 744,050



**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

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Expenditures				
Debt Service	\$ 6,741	\$ 528,130	\$ 528,130	\$ 528,340
Total Expenditures	6,741	528,130	528,130	528,340
Other Financing Sources (Uses)				
Transfer from DDA	6,741	528,130	528,130	528,340
Total Otr Fin Sources (Uses)	6,741	528,130	528,130	528,340
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -



2010 REFUNDING BOND DEBT RETIREMENT REVENUES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
393-000.00-699.065	TRANSFER IN FROM DDA	\$ 6,741	\$ 528,130	\$ 528,130	\$ 528,340
Total		\$ 6,741	\$ 528,130	\$ 528,130	\$ 528,340

2010 REFUNDING BOND DEBT RETIREMENT EXPENDITURES

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
393-905.00-991.000	PRINCIPAL	\$ -	\$ 495,000	\$ 495,000	\$ 500,000
393-905.00-995.000	INTEREST	6,591	32,730	32,730	27,940
393-905.00-999.000	PAYING AGENT FEES	150	400	400	400
Total		\$ 6,741	\$ 528,130	\$ 528,130	\$ 528,340



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 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 of \$179,500 are anticipated along with \$179,500 of expenditures.



BROWNFIELD FUND SUMMARY

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
Revenues				
Taxes	\$ 204,748	\$ 190,240	\$ 187,200	\$ 179,500
Interest	42	70	-	-
Total Revenue	204,790	190,310	187,200	179,500
Expenditures				
Community and Economic Dev				
Brownfield-Administration	989	5,080	4,280	4,170
Remediation	189,918	185,160	185,160	175,330
Total Expenditures	190,907	190,240	189,440	179,500
Revenues over (under) expenditure	13,883	70	(2,240)	-
Fund Balance, Beginning	9,850	23,733	23,733	21,493
Fund Balance, Ending	\$ 23,733	\$ 23,803	\$ 21,493	\$ 21,493



BROWNFIELD REVENUE

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
243-000.00-403.005	CURR PROP TAX-BRNFLD #1	\$ 195,918	\$ 181,860	\$ 179,500	\$ 171,500
243-000.00-403.020	CURR PROP TAX-BRNFLD #2	7,126	6,400	6,400	6,200
243-000.00-403.030	CURR PROP TAX-BRNFLD #3	1,704	1,980	1,300	1,800
243-000.00-664.000	INTEREST	42	70	-	-
Total		\$ 204,790	\$ 190,310	\$ 187,200	\$ 179,500

BROWNFIELD ADMINISTRATION

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
243-733.00-801.000	LEGAL FEES	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
243-733.00-807.000	AUDIT FEES	989	1,080	280	170
Total		\$ 989	\$ 5,080	\$ 4,280	\$ 4,170

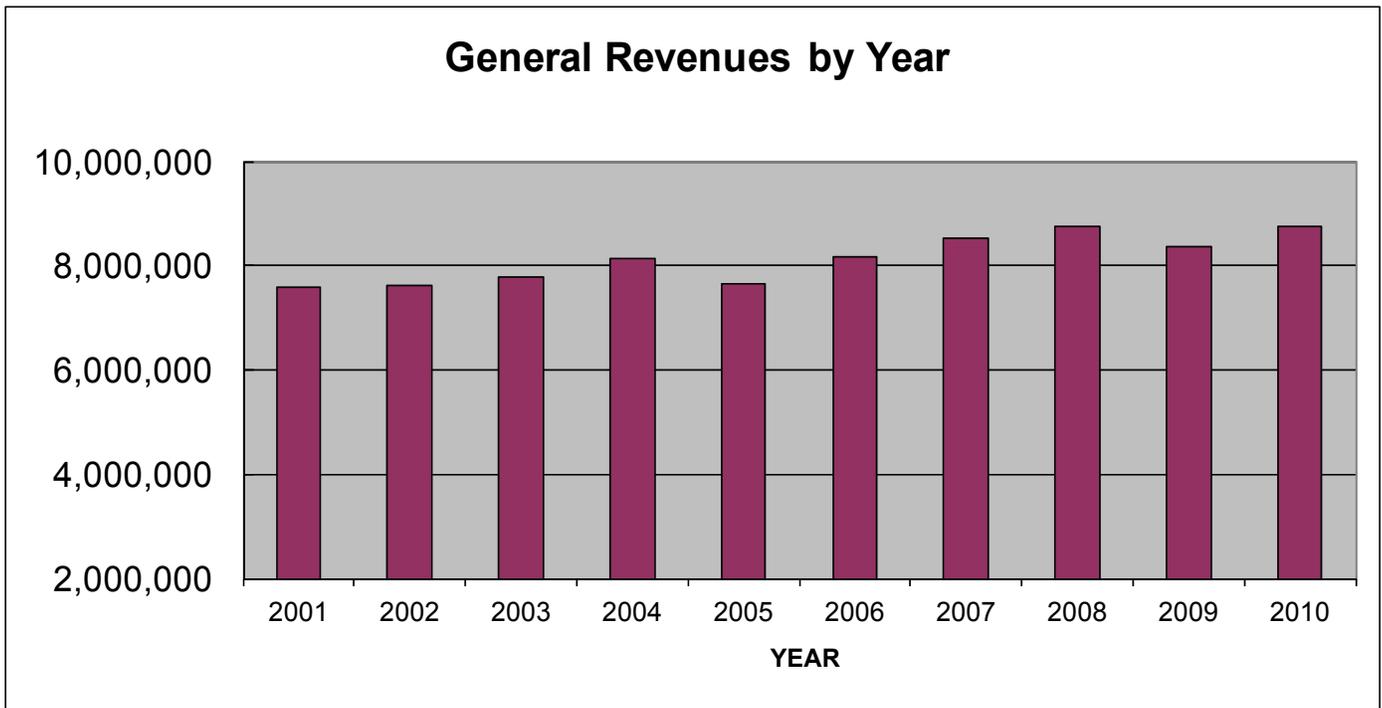
REMEDIATION PLANS

GL Number	Description	2010 Actual	2011 Budget	2011 Projected	2012 Budget
243-734.00-957.000	REMEDIATION-DELL RD-P #1	\$ 189,918	\$ 176,780	\$ 176,780	\$ 167,330
243-734.00-957.002	REMEDIATION-2350 CEDAR; PLAN #2	-	6,400	6,400	6,200
243-734.00-957.003	REMEDIATION-1953 CEDAR, PLAN #3	-	1,980	1,980	1,800
Total		\$ 189,918	\$ 185,160	\$ 185,160	\$ 175,330



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

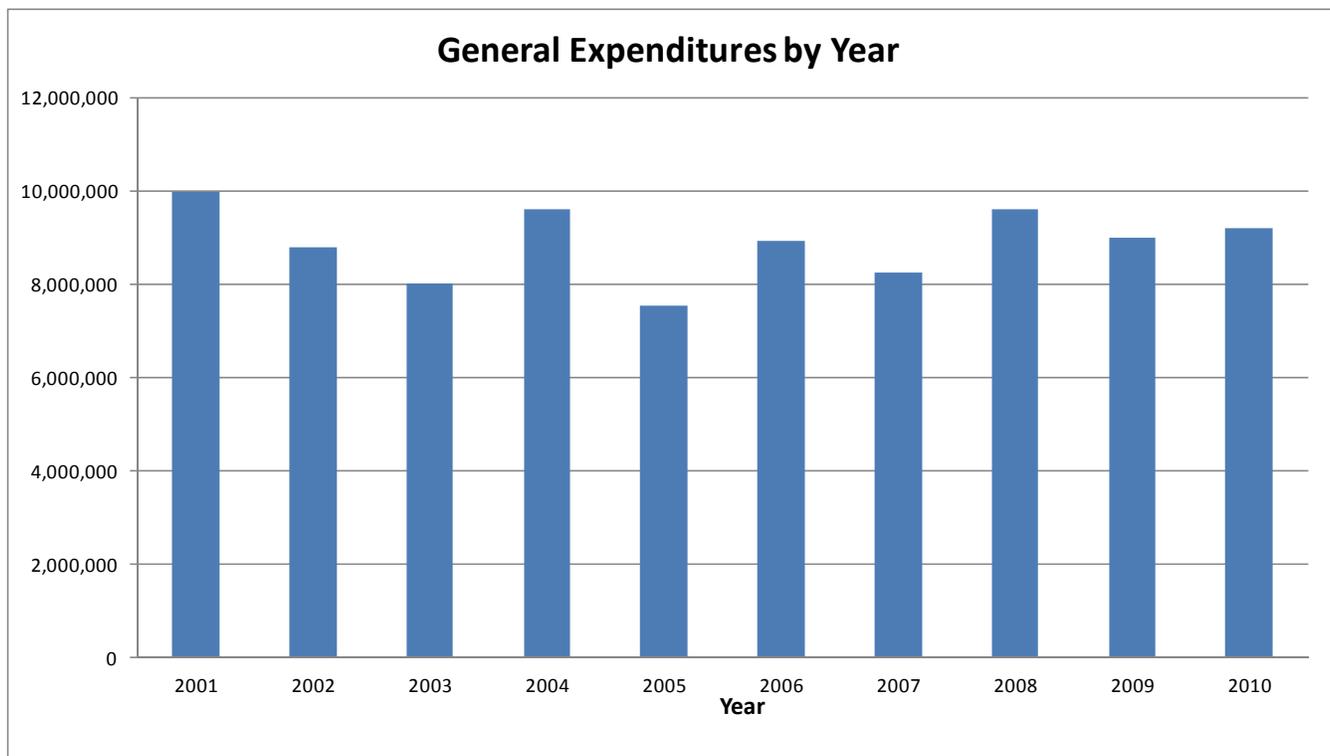
Description	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Taxes	\$ 2,629,030	\$ 2,795,846	\$ 2,949,759	\$ 2,837,256	\$ 3,083,557	\$ 3,325,504	\$ 3,482,728	\$ 3,631,229	\$ 3,726,355	\$ 3,642,755
Licenses & Permits	393,015	470,019	635,989	470,630	16,262	17,215	16,969	15,965	16,526	206,255
Federal Sources	74,604	-	-	40,294	-	4,500	-	63,308	116,792	142,939
State Sources	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	1,485,733
Other Intergovernmental	22,795	23,661	24,351	277,055	103,905	88,590	278,162	127,926	147,392	310,370
Special Assessments	131,084	161,804	99,388	332,282	283,497	334,315	309,267	413,635	345,481	353,122
Charges for Services	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	1,852,940
Interest Income	303,914	212,674	85,307	123,915	196,732	354,870	395,285	227,839	89,122	39,751
Other	861,896	881,193	995,882	932,647	876,789	787,875	651,883	767,711	699,737	715,166
Total	\$ 7,579,643	\$ 7,604,821	\$ 7,767,919	\$ 8,121,736	\$ 7,638,813	\$ 8,165,453	\$ 8,522,958	\$ 8,751,775	\$ 8,354,676	\$ 8,749,031





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

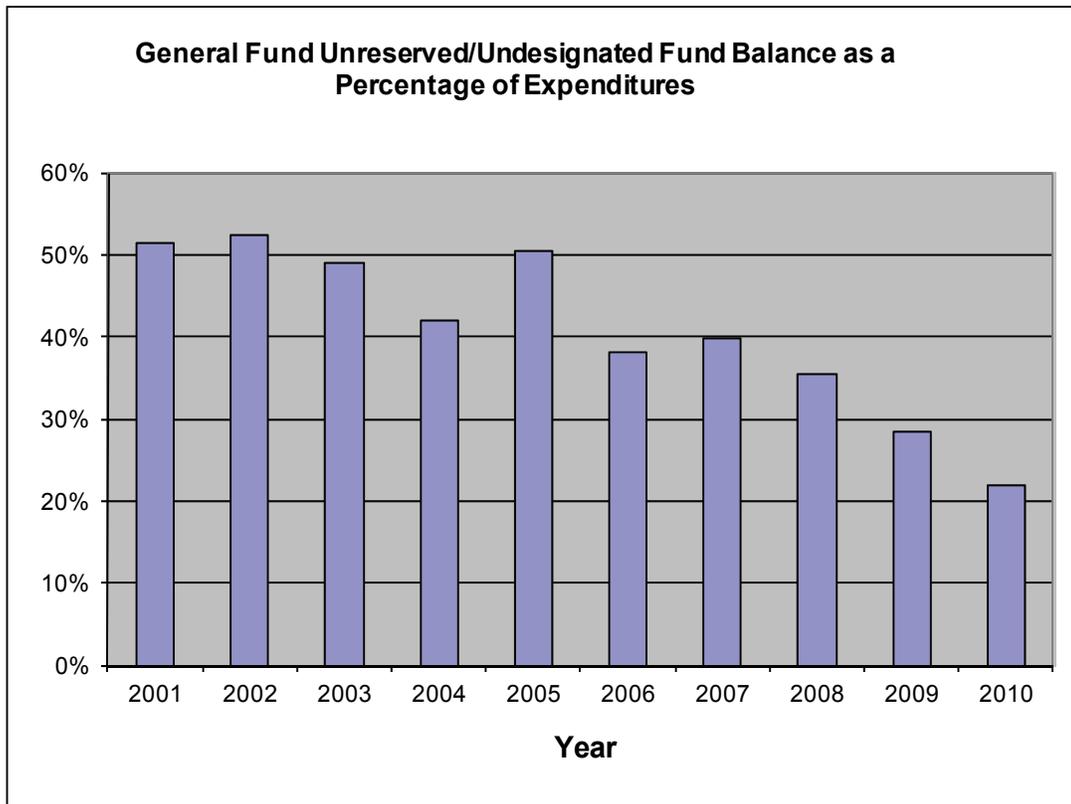
Description	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Govt	\$ 1,611,891	\$ 1,754,695	\$ 1,837,345	\$ 2,089,764	\$ 1,959,882	\$ 2,098,720	\$ 2,145,159	\$ 2,157,101	\$ 2,018,484	\$ 2,104,089
Public Safety	3,078,197	3,385,031	3,626,658	3,521,507	3,479,152	3,679,179	3,881,356	4,102,659	4,191,856	3,951,764
Infrastructure/Eng	730,361	754,800	894,686	897,293	410,636	488,254	467,234	582,877	542,762	536,245
Community Dev*	-	-	-	-	-	-	-	-	-	588,014
Rec & Cultural	488,186	504,547	546,032	615,878	622,949	630,761	694,297	706,826	767,951	725,571
Other	113,293	164,696	205,754	218,691	209,611	230,413	204,589	333,332	323,535	348,663
Capital Outlay	348,546	1,280,556	332,409	1,653,577	219,857	1,201,701	255,292	1,107,863	531,272	167,278
Debt Service	3,614,925	944,761	581,756	593,611	632,599	614,364	605,355	609,197	627,382	762,501
Total	\$ 9,985,399	\$ 8,789,086	\$ 8,024,640	\$ 9,590,321	\$ 7,534,686	\$ 8,943,392	\$ 8,253,282	\$ 9,599,855	\$ 9,003,242	\$ 9,184,125





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

December 31	Reserved Fund Balance	Unreserved/ Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Annual Expenditures Before Other Financing Uses	Unreserved Balance as Percent of Expenditures
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%
2010	29,070	0	1,767,891	8,110,990	22%





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

December 31	Real Property	Personal Property	Leased Land	Total Taxable Property	Real Property as Percent of Total Taxable Property
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%
2011	681,521,289	51,960,500	134,900	733,616,689	93%

State Equalized Value

December 31	Amount
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
2011	759,387,951



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
2001	2,578,062	2,549,452	98.9%	27,210	2,576,662	99.95%
2002	2,830,963	2,801,194	98.9%	29,574	2,830,768	99.99%
2003	3,039,438	2,986,631	98.3%	51,339	3,037,969	99.95%
2004	3,360,749	3,340,283	99.4%	16,250	3,356,533	99.87%
2005	3,539,253	3,520,466	99.5%	17,695	3,538,161	99.97%
2006	3,843,446	3,829,154	99.6%	10,962	3,840,116	99.91%
2007	4,308,253	4,297,110	99.7%	9,171	4,306,282	99.95%
2008	4,436,174	4,422,146	99.7%	8,912	4,431,058	99.88%
2009	4,336,310	4,325,485	99.8%	3,882	4,329,366	99.84%
2010	5,872,671	5,852,639	99.7%	6,805	5,859,444	99.77%

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



Top 20 Taxpayers

Rank	Name	2011 Tax	2011 Taxable Value	2011 Assessed Value	Nbr of Parcels	% of Total Taxable Value
1	RSDC OF MICHIGAN LLC	861,140	20,963,000	20,963,000	4	2.86%
2	CONSUMERS ENERGY COMPANY	409,154	7,910,438	7,962,700	24	1.08%
3	WOODLAND LAKES INVESTMENT GROUP	327,422	6,160,600	6,160,600	1	0.84%
4	DART CONTAINER CORP	324,342	7,238,989	7,427,800	19	0.99%
5	BONDARENKO LTD LLC	195,413	3,676,804	4,079,900	30	0.50%
6	THEROUX DEVELOPMENT CO	191,138	3,630,538	4,225,800	7	0.49%
7	PARKER HANNIFIN CORP	178,059	5,490,900	5,490,900	2	0.75%
8	ASPEN LAKES ESTATES II LLC	131,567	2,475,500	2,475,500	1	0.34%
9	DTN ENTERPRISES LLC	120,929	2,278,413	2,314,000	4	0.31%
10	STEALTH MEDICAL TECHNOLOGIES LL	119,353	3,385,200	3,385,200	2	0.46%
11	SENIOR CARE EQUITIES #11 LLC	116,920	2,199,900	2,199,900	1	0.30%
12	DELHI PARTNERS LIMITED DIVIDEND	114,597	2,156,200	2,156,200	2	0.29%
13	STONEGATE MOBILE HOME PARK	103,131	1,942,513	2,261,600	182	0.26%
14	COMCAST OF MICHIGAN LLC	102,343	2,462,683	2,466,200	4	0.34%
15	TMT DELHI LLC	94,544	1,778,900	1,778,900	1	0.24%
16	CPSM HOLDING CORP	93,232	1,754,200	1,754,200	3	0.24%
17	GREAT LAKES CHRISTIAN HOMES	89,527	1,684,500	1,684,500	1	0.23%
18	GLAR HOLDINGS LLC	87,757	1,651,200	1,651,200	1	0.23%
19	OLD ORCHARD - HOLT LLC	86,390	1,625,477	2,304,600	3	0.22%
20	DELHI MANOR MOBILE HOME PARK LL	85,698	1,612,820	2,073,300	3	0.22%
Total Top 20		3,832,656	82,078,775	84,816,000		11.19%
Total Entire Township		37,994,735	733,616,689	759,387,951		



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 follow
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

Amended July 19, 2011

DELHI TOWNSHIP POLICY MANUAL

I. SUBJECT

CAPITAL ASSETS

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 \$5,000.
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 \$5,000, 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.

2012 – 2017

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



DELHI CHARTER TOWNSHIP
2012 – 2017 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. 2012 represents the seventh year of Capital Improvement Planning in Delhi Township and, like past years; we continue to refine the process to make it more useable and pertinent to the budget planning 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 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, generally greater than \$20,000, that may have a useful life of at least five years, including but not limited to:
 - Major equipment purchases,
 - Significant acquisitions of land for public purpose,
 - Construction of a new facility or expansion/alteration of an existing one, including a non-recurring rehabilitation or major repair of all or part of a building, its grounds or other facility.
2. 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 and planning for the community.

INFORMATION ABOUT DELHI'S FOUR OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY

Delhi Township has four operational funds, which finance the services provided to Township residents and property owners. These funds are as follows: the General Fund, the Sanitary Sewer Fund, the Fire Equipment & Training Apparatus Fund (FETA), and the Water Improvement Fund. In 2011 the Parks Fund and the Community Development Fund were eliminated and those functions were placed back into the General 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 FETA Fund is capitalized via a millage leveraged for this specific purpose.

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 2012 - 2017 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 (2011)**

2011 Project Description	Current Status	Original Amt. in '11 CIP	Anticipated 2011 Funding Level
<u>2011 General Fund Projects</u>			
BS&A.Net Upgrades The final group of program modules will be available in 2011.	This will occur.	\$25,000	\$25,000
Community Service Center Roof Replacement Life span of existing roof is over and replacement is now necessary.	Funds for this project will be identified annually over a four year period, beginning in 2012, so that funds are available for implementation in 2015.	\$264,000	\$0
Replacement of Window Treatments at Community Services Center Purchase replacement window treatments for CSC building in order to improve the efficiency of the HVAC system.	This project will be implemented, beginning in 2012, over four years.	\$40,000	\$0
Washington Road Sidewalk Extension The installation of sidewalk along Washington Road is necessary to provide walkable connectivity to the school complex and adjacent/nearby neighborhoods.	Community Development has worked with Horizon Elementary School to submit a Safe Routes 2 School grant application which would, if awarded, provide funding for this and two other projects. If a grant is received, funding necessary for implementation will be significantly reduced.	\$120,000	TBD – based on if grant is awarded.
Valhalla Park Bathroom Upgrade This project is necessary to provide adequate facilities for the newly expanded and upgraded Valhalla Park, which includes the playground and trailhead. This project is subject to receipt of 75% (or similar)	This project will be completed in summer 2011. A grant has been received from the State of Michigan for the project.	\$377,000	\$94,000 Township/ \$283,000 Grant Funded

grant funding. Twp. portion of which is approximately \$94,000.			
Veteran's Park Amphitheater – Phase I This project would include the construction of an awning over the audience area within the existing amphitheater. The DDA anticipates providing matching funds only for this project, assuming grant funding is obtained.	This project will be postponed indefinitely, pending successful fundraising to be conducted by the Holt Arts Council. Preliminary design work has been completed.	\$250,000	\$0
Vehicle Rotation Schedule See exhibit A (COM DEV & PARKS)	Vehicle Rotation Schedule will be implemented as drafted.	\$37,500	
<u>2011 Sewer Fund Projects</u>			
State Revolving Fund Project – Lift Station D & Headworks 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.	The improvements to Lift Station D and the Headwork's will be completed in 2012. The Screening Project will be complete in 2011.	\$3,500,000	\$3,500,000
Sludge Dryer This project has been included in the State Revolving Fund project list and is now being broken out due to availability of State grant funding.	Design work will be completed in 2011. Construction to occur in 2012.	\$0	\$500,000
Vactor Truck Replacement A new Vactor truck is needed in order to provide sewer cleaning within the collection system.	This project will be postponed until 2013.	\$270,000	\$0
Vehicle Rotation Schedule See exhibit A	Four vehicles will be replaced by the Sewer Fund in 2011.	\$78,300	\$78,300
<u>2011 Fire Equipment & Training Apparatus Fund</u>			
Replacement of 2002 Tahoe	This project will be postponed indefinitely.	\$35,000	\$0

Defibulator/CPR Machine Purchase	This project was not previously included in the 2011 Capital Budget. A grant was obtained by the Fire Department for this expenditure.	\$0	\$8,000 (\$72K from Grant Funds)
2011 Downtown Development Authority			
I-96 Trail Underpass This project will construct trail from Dell Road to the north side of the I-96 right of way.	Engineering for this project has been completed to the point of Grade Inspection (MDOT). Two grant applications have been submitted which are for the construction of the underpass, and the trail from Willoughby Rd to the corner of Aurelius and Jolly Roads.	\$1,200,000	\$175,000 (engineering)
Farmer's Market Rehabilitation 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.	This project has been scaled back and will now involve only roof and parking lot repairs. Remaining items will be postponed for an undetermined period of time.	\$75,000	\$20,000
Cedar/Holt Mid-Block Crossings 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.	This project will be completed during the summer of 2011, in conjunction with the road improvements being completed on Cedar Street. Cost will be shared by the DDA, General Fund and Ingham County Road Commission.	\$100,000	\$78,000 (50/50 DDA & General Fund)
DDA Light Replacements This project includes the conversion of fixtures within existing lights with concrete poles to LED.	This project will be postponed until 2012.	\$20,000	\$0

2012 Capital Budget

Priority Level:	Project Description:	Budget Amount:
<u>2012 General Fund</u>		
A	DPS/POTW Server Replacement <i>Replacement of 2 servers that provide access to DPS and POTW building computers.</i>	\$20,000
B	Community Service Center Roof Replacement <i>See project description above.</i>	\$75,000
B	Computer Replacements <i>Replacement of approximately 20 machines per year, resulting in approximate replacement cycle of 5 years.</i>	\$20,000
B	Tennis Court Resurfacing at Kiwanis Park <i>Courts are frequently used and in need of resurfacing in order to maintain usefulness.</i>	\$25,000
B	Purchase of Production Mower for Parks Dept. <i>Purchase of equipment necessary for performing Parks maintenance.</i>	\$45,000
B	Replacement of Window Treatments at Community Service Center <i>See project description above.</i>	\$10,000
B	Washington Road Sidewalk Project <i>See project description above.</i>	\$120,000
B	Sidewalk Program <i>This project includes annual sidewalk maintenance program.</i>	\$10,000
B	Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Road Commission on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i>	\$66,000
B	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>	\$25,000

A	Microsoft Office Replacement & Windows 7 Pro <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. Windows will also require upgrade.</i>	\$41,400
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	\$31,200
<u>2012 Sewer Fund Projects</u>		
A	Lift Station D & Headworks – State Revolving Fund projects <i>See project description above.</i>	\$5,000,000
A	Sludge Dryer Project <i>See project description above.</i>	\$2,100,000 (\$2.6 M Grant Funded)
A	Fiber Optic/Wireless <i>Connection for DPS & POTW Facilities necessary to provide adequate communication between the servers at CSC and the computers located in the outlying facilities.</i>	\$200,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	\$34,500
<u>2012 Fire Equipment & Training Apparatus Fund</u>		
-	No projects are proposed.	\$0
<u>2012 Downtown Development Authority</u>		
A	I-96 Trail Underpass & North Connector Project <i>See project description above.</i>	\$1,150,000 (Total Project Cost is \$2.9 M, including Grant Funds)
C	DDA Streetlight Replacement <i>See project description above.</i>	\$20,000

CAPITAL IMPROVEMENTS PROGRAM
Years 2013 – 2017 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Budget Amount:
General Fund			
B	Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Road Commission on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i>	2013	\$66,000
		2014	\$66,000
		2015	\$66,000
		2016	\$66,000
		2017	\$66,000
B	Sidewalk Program and Construction <i>This project includes annual sidewalk maintenance program and construction of key pedestrian connections.</i>	2013	\$110,000
		2014	\$110,000
		2015	\$110,000
		2016	\$110,000
		2017	\$110,000
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, CMAQ or other funds will be sought for the project.</i>	2015	\$200,000
		2016	\$1,800,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	2013	\$11,400
		2014	\$0
		2015	\$4,800
		2016	\$15,500
		2017	\$4,900
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>	2015	\$250,000 (Kiwanis Park)

D	Veteran's Park Amphitheater <i>This project would include the construction of an awning over the audience area within the existing amphitheater. The DDA anticipates providing matching funds only for this project, assuming grand funding or donations are received.</i>	2017	\$250,000
B	Community Service Center Roof Replacement <i>See project description above.</i>	2013	\$75,000
		2014	\$75,000
		2015	\$75,000 (construction using previously attributed funds)
B	Computer Replacements <i>Replacement of approximately 20 machines per year, resulting in approximate replacement cycle of 5 years.</i>	2013	\$20,000
		2014	\$20,000
		2015	\$20,000
		2016	\$20,000
		2017	\$20,000
B	Replacement of Window Treatments at Community Service Center <i>See project description above.</i>	2013	\$10,000
		2014	\$10,000
		2015	\$10,000 (construction using previously attributed funds)
<u>Sewer Fund</u>			
B	Fiber Optic/Wireless <i>Connection for DPS & POTW Facilities necessary to provide adequate communication between the servers at CSC and the computers located in the outlying facilities.</i>	2013	\$200,000
B	Vactor Truck Replacement <i>A new Vactor Truck is needed in order to provide sewer cleaning within the collection system.</i>	2013	\$270,000
B	State Revolving Fund (SRF) Projects <i>Improvements to the Pine Tree Road lift station. The project would be implemented as SRF funding becomes available based upon a plan which was created in 2009 and updated in 2011.</i>	2013	\$300,000 (design)
		2014	\$2,700,000 (construction)

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>	2017	\$63,900
B	Vehicle Rotation Schedule <i>See exhibit A</i>	2013	\$63,900
		2014	\$0
		2015	\$30,200
		2016	\$82,000
		2017	\$14,500
<u>Fire Equipment & Training Apparatus Fund</u>			
B	Replacement of 2004 Durango	2014	\$38,000
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
<u>Downtown Development Authority</u>			
C	Delhi TechPark Property Improvements <i>This project will include infrastructure improvements necessary to facilitate development of the property.</i>	2014	\$500,000
B	Roundabout Construction <i>This project includes the final design and construction of roundabouts at the listed intersections. Cost of construction will be Federally funded using CMAQ. Some design and engineering may need to be paid for by the Township.</i>	2014	\$100,000 (Cedar & Aurelius)
		2015	\$50,000 (Aurelius & Holt)
		2016	\$100,000 (Cedar & Holt)
B	Cedar Street – Drain Improvements (Originally part of Phase II of Cedar Street Improvements) <i>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>	2015	\$500,000
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>	2013	\$20,000 (lights)
			\$60,000 (poles)

C	Paving of Valhalla Park Parking Area & Driveway <i>This project includes paving the areas of the parking lot within Valhalla Park that are currently gravel, resurfacing the park driveway and providing hard surface paths and access to the new playground and park amenities.</i>	2017	\$200,000
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Exhibit A
Delhi Charter Township
Fleet Vehicle Rotation Revenue/Expenditure Projection

Vehicle	2011	2012	2013	2014	2015	2016	2017
DPS							
1983 Ford Crewcab	(1,200)						
1999 Ford Dump Truck					(4,800)		
2000 Ford F250	(5,500)						
2001 Chevrolet Tahoe	(5,500)						
2002 Ford F250		(4,600)					
2003 Ford E250 Cargo Van			(2,500)				
2003 Ford Expedition			(5,200)				
2006 Chevrolet Silverado 4WD						(5,500)	
2006 Chevrolet Silverado 4WD						(5,500)	
2006 Chevrolet Silverado 4WD						(5,500)	
2006 Dodge Dakota 4WD (4 door)	(9,500)						
2007 Ford Ranger 4WD		(8,900)					
2008 GMC Canyon 2WD			(8,200)				
2008 GMC Canyon 2WD			(8,200)				
2011 AWD Van (lift stations) (2010 purchase)							
2011 Full size truck 4WD	26,000						
2011 Full size truck 4WD	26,000						
2011 Full size truck 4WD	26,000						
2011 Mid-size truck 4WD	22,000					(9,500)	
2012 Full size truck 4WD		26,000					
2012 Mid size truck 4WD		22,000					(9,500)
2013 SUV 4WD			26,000				
2013 AWD Van (lift stations)			26,000				
2013 Small truck 2WD			18,000				
2013 Small truck 2WD			18,000				
2015 Dump truck					35,000		
2016 Full size truck 4WD						28,000	
2016 Full size truck 4WD						28,000	
2016 Full size truck 4WD						28,000	
2016 Mid size truck 4WD						24,000	
2017 Mid size truck 4WD							24,000
sub total	78,300	34,500	63,900	-	30,200	82,000	14,500
PARKS							
1995 Chevrolet S10 Pickup	2,000						
1996 Ford Van	(800)						
1996 Ford F150	(850)						
1998 Chevrelot Truck		(1,300)					
1999 Ford F250		(2,500)					
1999 Ford Dump Truck					4,800		
2000 Ford F250	5,500					(2,000)	
2001 Ford F250 4WD		(4,500)					
2001 Ford Ranger		3,000				(1,500)	
2002 Ford F250		4,600				(2,500)	
2006 Chevrolet Silverado 4WD						5,500	
2006 Chevrolet Silverado 4WD						5,500	
2006 Chevrolet Silverado 4WD						5,500	
2012 Ford F250 4WD w/plow (Parks Budget)		26,000					
sub total	5,850	25,300	-	-	4,800	10,500	-
COMMUNITY DEVELOP.							
1995 Chevrolet S10 Pickup	(2,000)						
2001 Ford Ranger		(3,000)					
2007 Chevrolet Impala							
2006 Dodge Dakota 4WD (4 door)	9,500					(4,500)	
2007 Ford Ranger 4WD		8,900					(4,000)
2011 Mid-size truck 4WD						9,500	
2012 Mid size truck 4WD							8,900
sub total	7,500	5,900	-	-	-	5,000	4,900
ASSESSING							
2000 Ford Ranger			(2,500)				
2001 GMC Jimmy			(2,500)				
2008 GMC Canyon 2WD			8,200				
2008 GMC Canyon 2WD			8,200				
sub total	-	-	11,400	-	-	-	-
GRAND TOTAL	91,650	65,700	75,300	-	35,000	97,500	19,400



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 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.