

DELHI CHARTER TOWNSHIP
2074 Aurelius Road
Holt, MI 48842

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2014 BUDGET

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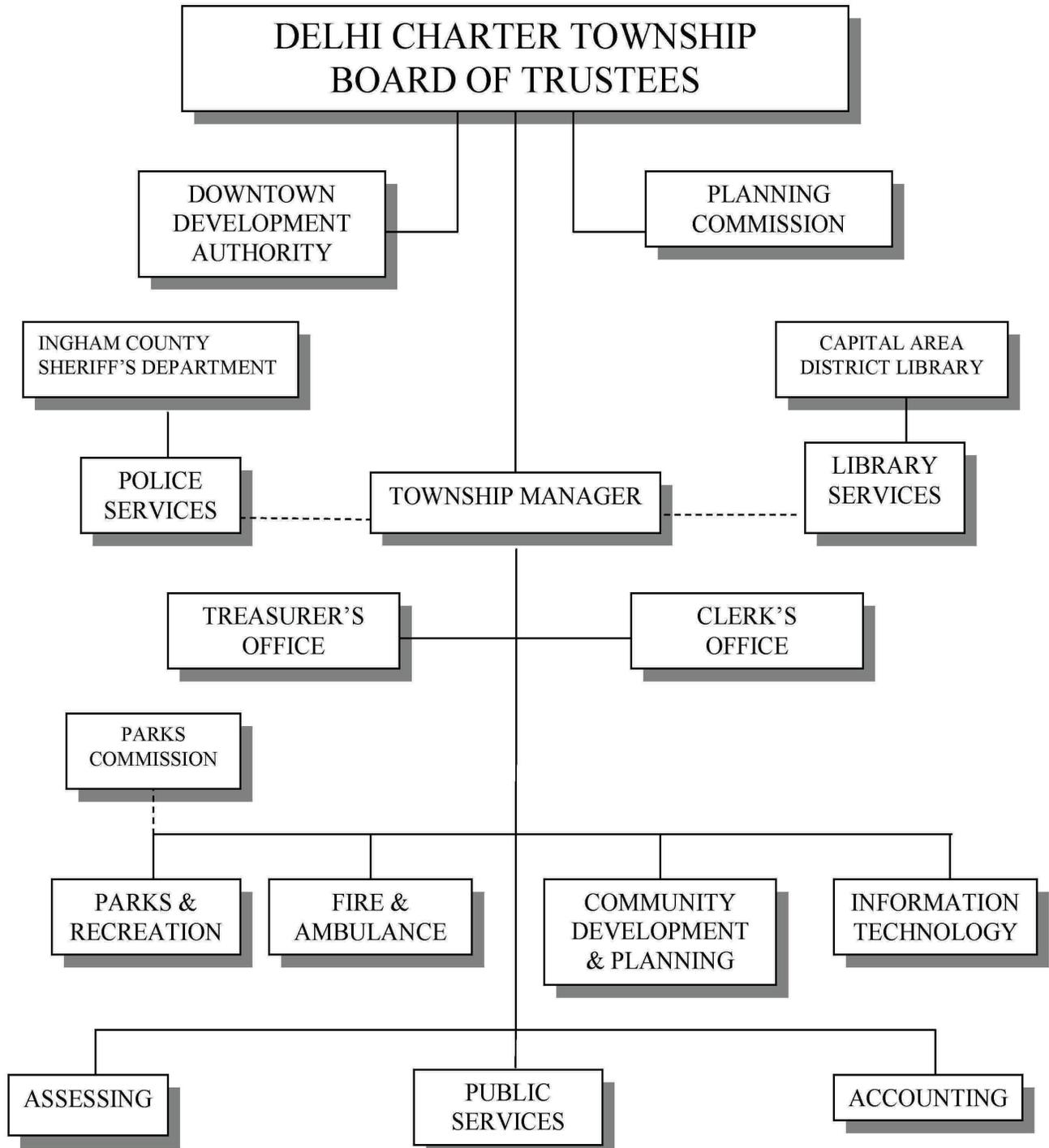
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Delhi Charter Township Organizational Chart of Services





Board of Trustees

Supervisor	C. J. Davis
Clerk.....	Evan Hope
Treasurer.....	Roy Sweet
Trustee	John Harmon
Trustee	John Hayhoe
Trustee	Megan Ketchum
Trustee	DiAnne Warfield

Executive Staff

Township Manager.....	John Elsinga
Assessor	Nicole Wilson
Asst Twp Mgr for Human Resources	Wendy Thielen
Community Development Director	Tracy Miller
Downtown Dev Auth Exec Director	C. Howard Haas
Interim Fire Chief.....	Brian Ball
Information Technology Director	Jim Felton
Parks & Recreation Director.....	Mark Jenks
Public Services Director	Sandra Diorka



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

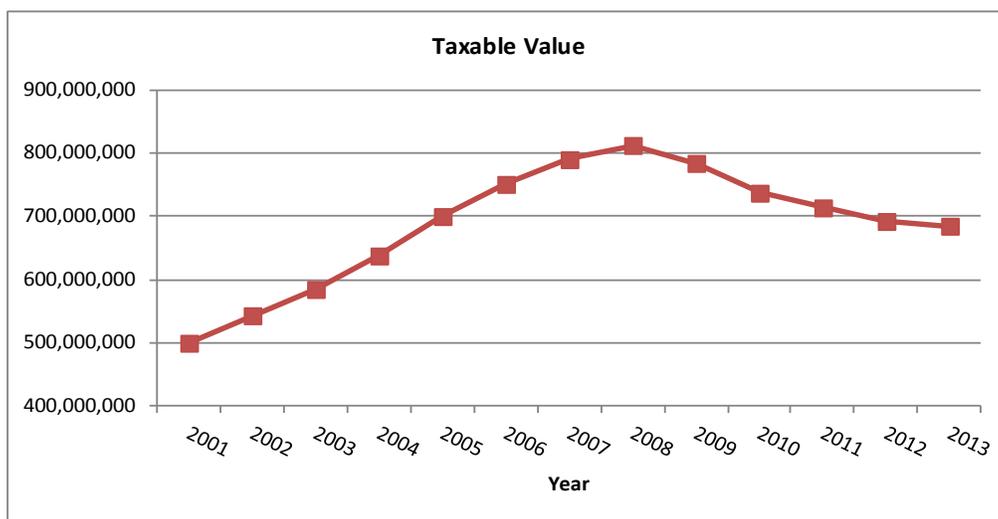
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2014 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' 2014 Goals and Objectives. The 2014 budget totals \$19,293,520 for all funds, up from \$18,445,590 in 2013. This increase is largely due to one-time expenditures of the Sycamore Creek Trail construction, planning and construction of the Ram Trail along Holt Road, purchase of an emergency generator for the CSC, and capital purchases and projects in the Sewer Fund.

Financial Challenges to the Budget

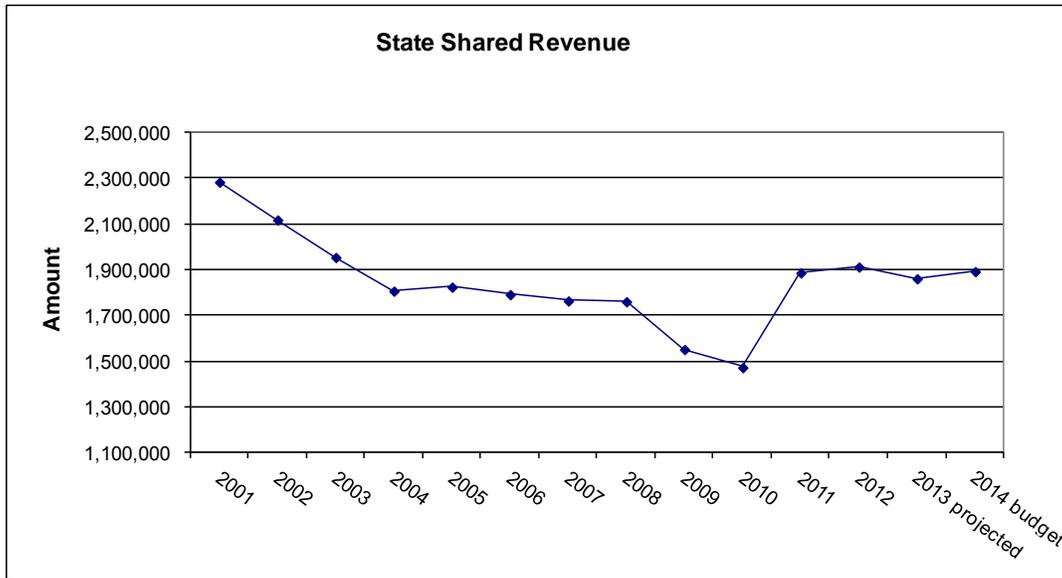
- Property tax, the largest revenue source, continues to decline. The ad valorem taxable value of real and personal property (from which property tax is levied) fell 1.08% in 2013. This is the smallest decline since 2008. Comparing current ad valorem with that of 2008, property values have declined 15.7%. This is in stark contrast to earlier years when taxable value increased 78% from 2000 to 2008. It is expected that the taxable values will stabilize, but will not rebound as quickly as cost of services increase. 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 26% of total revenues in 2014. Additionally, the statutory portion was eliminated in 2012 and replaced with a new program that has qualification requirements. One uptick in this story of uncertain and declining state shared revenue is the 2010 census data for Delhi Township 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 2008, continuing through the present year, 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, the Township is beginning to seeing some growth since 2008.

	Permits Issued							
	2005	2006	2007	2008	2009	2010	2011	2012
Building	569	495	423	365	588	622	372	358
Electrical	428	331	279	207	175	183	189	224
Plumbing	341	291	166	135	146	152	134	189
Mechanical	492	409	289	279	232	343	470	369
Soil Erosion	0	0	0	67	78	66	41	46
Total	1830	1526	1157	1053	1219	1366	1206	1186

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 over the past few years, and in 2014 the Township will no longer contribute to employees' HSA's.

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, seasonal, contractual and professional services has increased to reduce our overall personnel costs and long term obligations.



Traditionally, cost of living (COL) increases have been applied to annual employee compensation schedules. However, there were no increases in 2010 and 2011, and a modest 2% (COL) increase in 2012 to partially offset the reduction of contributions to employee HSA accounts. Again, there was no budgeted increase for 2013, but for 2014 a 2.6% increase is budgeted to offset the cessation of HSA contributions from the employer.

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. However, as the Board assigned \$75,000 of fund balance in the general fund for the replacement of the roof at the CSC in both 2012 and 2013, and roof replacement is needed, an additional \$150,000 is assigned from fund balance in 2014.

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 ever 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 an annual 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. The cost per capita for this service is amongst the lowest in the region. The number of police officers provided in the contract was reduced by three in 2010, and in mid 2011 a School Resource was added, which will continue to be funded in 2014. The police millage does not cover the cost of providing this service and an annual transfer from the general fund is required to fully fund this service. In addition, the Sheriff places two part time deputies in the parks during the summer months, also paid for by the general fund.

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 \$5,794,730 which is \$595,360 more than the projected expenditures for 2013. Most departments have slight increases from the 2013 projected budgets. The Elections department increased by over \$63,000 due to no elections in 2013 vs two in 2014. Additionally, past DDA support for their property maintenance has been eliminated as their tax capture has decreased with falling property values and increased return of captured tax to the various taxing units. As a result, the Buildings and Grounds Department has increased by \$88,200 due to the increased property maintenance costs. This department's 2014 budget was also increased by \$125,000 for the purchase of an emergency generator.

To enhance the quality of life for Township residents, the Township has been investing in non-motorized trails. Funded by various grants as well as Township resources and the sale of capital improvement bonds, a trail connecting the Township's existing trail with Lansing's River Trail network should be completed in 2014. The planning process for the Ram Trail running along Holt Road is in progress, as well as the installation of a sidewalk along Holt Road. The Infrastructure Department budget has increased by about \$315,000 due to this trail and sidewalk construction.

It is projected that expenditures will exceed revenues by \$697,910, leaving ending fund balance as a percentage of operating expenditures and transfers at 61%, well above the 15% minimum target set by the Board.



Special Revenue Funds

As mentioned previously, the voters approved two 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 \$1,000,000 expected to be generated for each millage in 2014. Nevertheless, a transfer of over \$758,000 from the General Fund will be necessary to supplement the Fire Millage Fund and over \$1,300,000 will be necessary for the Police Millage Fund to cover the expenses of each department.

The Fire Equipment, Training, and Apparatus Fund is supported by a voted millage of .5 mills, generating \$333,100. The replacement of two vehicles and the purchase of a vehicle for trail rescues and fires is budgeted at \$95,000.

Enterprise Fund

The Sewer Fund derives most of its revenue from monthly sewer use fees and a flat sewer service charge. There has been a decrease in the amount of sewage processed which has lowered sewer revenues. A sewer rate study was completed in 2013 to evaluate the rate structure and an increase of 12.5% in sewer rates has been budgeted for 2014. The purchase of a new camera truck to televise sewer lines is budgeted to replace an existing one, as well as the replacement of the failing Eifert Road sewer line (force main).

Downtown Development Authority

As mentioned previously, the tax capture that funds the Downtown Development Authority (DDA) has been declining due to falling tax revenues and the increased return of tax capture to taxing units. The DDA assumed responsibility for the 2013 Capital Improvement bond, which funded the non-grant portion of the Sycamore Creek Trail construction. The Farmers Market is another project supported by the DDA. The Farmers' Market has seen growth in the number of vendors as well as customers. The DDA continues to sponsor the community concerts, the Holt Hometown Festival, and the Fall Business Expo, along with many other supportive projects to improve the quality of life and tax base in our community. In the future the majority of the DDA's revenue will be used to repay bond issues. In light of this, a 501(c)6 is being formed to support community projects outside of tax revenues.

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 \$72,113,521. The net debt outstanding at 12/31/13 will be \$17,967,318 (\$32,950,650 total outstanding less \$15,253,332 in revenue bonds). This is only 25% 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 (part-time) 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/skate park, and an outdoor amphitheater. An active senior program is provided, with most activities taking place in a newly constructed LEED certified senior center building. Wastewater collection and treatment is the only utility owned and operated by the Township while public water and fire protection (hydrant) is provided by the Lansing Board of Water and Light. The Township maintains 3 cemeteries and facilitates public



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

Economic Statistics

According to the U.S. Census Bureau, the residential population grew 17% from 1990 to 2000 with 19,190 residents in 1990 and 22,569 residents in 2000. 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% of the population over 25 years had at least a high school diploma and 26% held a college bachelors degree or higher. By 2010, 93% of the population over 25 years had at least a high school diploma and 29.8% held a bachelors degree or higher.

The median household income rose from 1999 to 2009. The median household income in 1999 was \$50,922. In 2010, it was \$57,706. Per capita income in 1999 was \$23,485 and \$27,745 in 2010.

In 2011 9% of families were below the poverty level. The jobless rate for Delhi Township in 2012 was 5% of the labor force, down from 5.7% in 2011. Ingham County's 2012 rate was 7.2% and the State of Michigan was 8.9%. Thus far for 2013 (through July), the jobless rate in Delhi Charter Township averaged 6.3%. The average during that same time in Ingham County was 8.3% and the State of Michigan was 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 - 2013**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	800
Dakkota Integrated Interiors	Automotive Supplier	300
RSDC of Michigan, LLC	Steel Processing	237
Orchid Stealth	Exotic Metal Fabricator	223
Granger Construction	Commercial Construction	167
Magna Powertrain (MPT)	Automotive Supplier	150
Kroger	Retail Grocery	145
William Reichenbach Constr	Commercial Construction	140
NexCare	Long Term Care	120
Two Men & a Truck	Moving Company	88



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 - Fund 101
- Special Revenue Funds
- Enterprise Funds
- Component Unit Funds
- Supplemental Information

There are four special revenue funds:

1. Fire Fund – Fund 206
2. Police Fund – Fund 207
3. Fire Equipment, Training, and Apparatus Fund - Fund 211
4. Water Improvement Fund – Fund 225

There is one enterprise fund:

1. Sewer Fund – Fund 590

There are two component units (DDA and Brownfield) with 5 funds:

1. Downtown Development Authority (DDA) – Fund 248
2. DDA – 2008 Bonds Debt Service – Fund 392
3. DDA – 2010 Refunding Bond – Fund 393
4. Brownfield Redevelopment Authority - Fund 243
5. Brownfield Local Site Remediation Fund – Fund 643

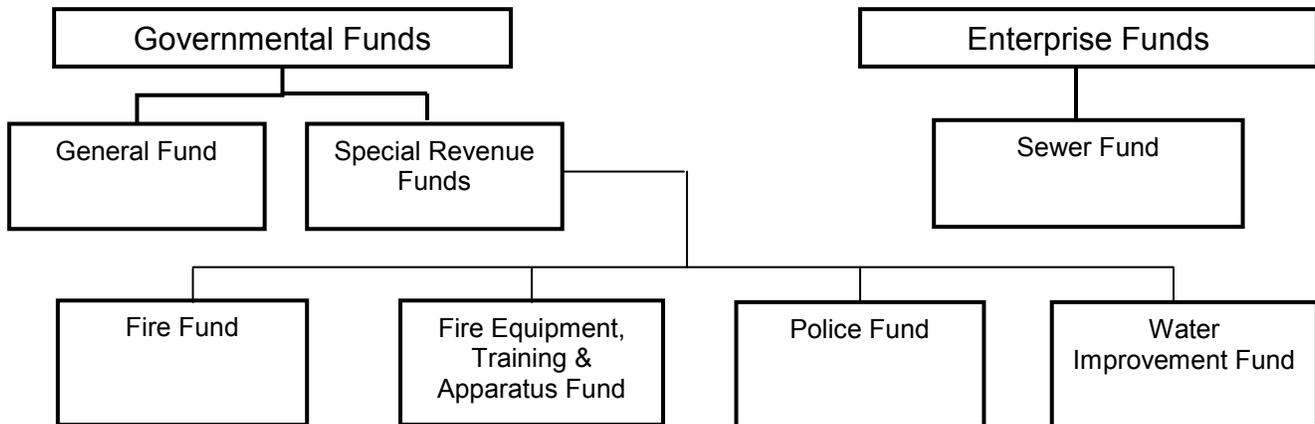
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

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

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



Delhi Charter Township Fund Structure



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

General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues and expenditures for administration, assessing, and public safety.

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions of government and which therefore cannot be diverted to other uses. The Township has four special revenue funds, described below.

Fire Fund is used to account for a tax levy for the purpose of providing fire protection.

Police Fund is used to account for a tax levy for the purpose of providing police protection.

Fire Equipment, Training and Apparatus Fund is required by law to account for the revenues of a special millage levy to defray the cost of acquiring and maintaining equipment and apparatus, and to cover training expenses for the Fire Department.

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



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 budgets for 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 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 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 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.



2014 Budget Calendar – Revised

April 22 – 25	Department Head CIP meetings with Community Development and Township Manager
June 5 (8 am-6 pm)	Department Head Goals, Objectives and 2014 CIP meeting with Board of Trustees
June 10	Planning Commission Public Hearing and action on CIP
June 18	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
July 3	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 19	Departmental goals, indicators and budgets with backup and narratives submitted to Township Manager
July 22 – July 31	Budget requests reviewed with Department Heads
July 22 to August 30	Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 3
July 23 (6-9 pm)	Board of Trustees Goals & Objectives meeting
August 20	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 27	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 10
September 10 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 24	DDA Board sets Public Hearing for October 29 for the DDA Budget
October 1	Board of Trustees sets Public Hearing for October 15
October 1	Township sends Notice of Public Hearing to Community Newspapers for publication
October 6	Notice of Board of Trustees Public Hearing (to be held on October 15) is published in the Community Newspapers
October 7	DDA sends Notice of Public Hearing to Community Newspapers for publication
October 8	Budgets are available for Public Inspection (seven days prior to public hearing)
October 13	Notice of DDA Public Hearing (to be held on October 29) is published in the Community Newspapers
October 15	Board of Trustees holds Public Hearing on the 2014 General & Special Revenue Funds Budgets
October 29	DDA Board holds Public Hearing and acts on the DDA Budget
October 30	DDA submits Budget to Board of Trustees for approval
November 5	Board of Trustees act on the 2014 Budgets (Township and DDA)
November 26	DDA Board acts on the 2014 DDA Budget



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. 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.

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.

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.

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.

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.

Reserve policy

The Township will strive to maintain an unrestricted fund balance in the General Fund of no less than fifteen (15) percent of General Fund operating expenditures. Operating expenditures are defined to include recurring operating transfers and exclude nonrecurring capital outlay.

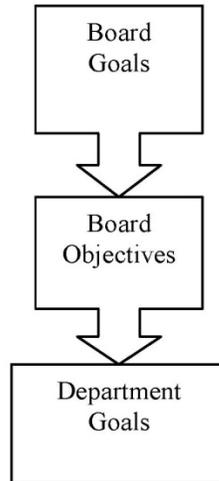
Safeguarding Assets

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.



- I. Enhance the quality of life and create a sense of place for Delhi residents.
- II. Maintain fiscal integrity and increased efficiency.
- III. Promote sustainable private and public economic development and redevelopment.
- IV. Maintain and improve the infrastructure in the Township.
- V. Promote regional collaboration of services.
- VI. Maintain positive and open communication with Township residents.

2013-2014 Tasks and Activities in Support of the Six Board Goals

Goal I: Enhance the quality of life and create a sense of place for Delhi residents.

1. Support the efforts of the DDA, the corporation and organizations to continue activities such as Music in the Garden, Holt Hometown Days and the Moonlight Movies.

Goal II: Maintain fiscal integrity and increased efficiency.

1. Develop succession plans that promote growth and leadership opportunities for staff while maintaining a high level of customer service for our residents.
2. Continue the contract with a private sector firm to fulfill the vacated role of Director of Accounting.



3. Continue with two additional maintenance personnel, in lieu of filling the vacant position of Parks Superintendent, to provide complete staffing/oversight of all of its park properties seven days per week.
4. The DDA's administrative and support staff will be transitioned into the Community Development Department beginning in 2016.
5. The Township is planning to eliminate its remaining subsidy towards the employees' Health Savings Account beginning in 2014 while concurrently providing a 2.6% cost of living increase to all part-time and full-time staff.
6. The Treasurer's Office replaced an irregular part-time position with a regular part-time position in order to fully staff the customer service counter 8 a.m. to 5 p.m. Monday through Friday.
7. Resume the Five Year Budget Forecast with Munetrix (a management and accounting firm).
8. Continue "dashboard" on website.

Goal III: Promote sustainable private and public economic development and redevelopment.

1. Develop short videos on website promoting Delhi Township.
2. Involve the 501(c) (6) corporation in assuming many of the activities currently being supported by the DDA.
3. Planning future General Fund budgets with reduced financial support from the DDA.

Goal IV: Maintain and improve the infrastructure in the Township.

1. Initiate a "Community Forum" to address Township road and sidewalk needs.
2. Utilize the Township website to educate Township residents on road funding and construction stressing:
 - a. The lack of Township funding to support road and sidewalk improvements.
 - b. Identify the process for creating special assessment districts in neighborhoods for road and sidewalk improvements with 100% of costs to be borne by residents.
3. With the completion of the Non-Motorized Trail, the Township must prepare for the potential need to increase staffing and maintenance funding in the Parks and Recreation department for these trails.
4. Continue to designate a portion of the Fund Balance to eventually have the necessary funds to buy a new generator and replace the roof of the Community Services Center.
5. With the decline in DDA funds, the Township will need to designate a portion of Fund Balance for the maintenance/replacement of street lights, signage and sidewalks.
6. Continue to meet ADA compliance with sidewalks.
7. Continue to evaluate and compare the economic development impact of stringent industrial pretreatment limits imposed upon current high-tech companies against other available wastewater treatment processes.

Goal V: Promote Regional Collaboration of Services.

1. Maintain the fire contract with Alaieton Township.
2. Continue to support and actively engage with neighboring units of government and foster the spirit of regionalism. The Township currently collaborates with six neighboring units of government on fire/EMS services.
3. The Township is to remain vigilant on the financial conditions of neighboring units, especially the City of Lansing, since a downturn in finance of any one unit will have a direct impact on Delhi Township in terms of service demands and costs.



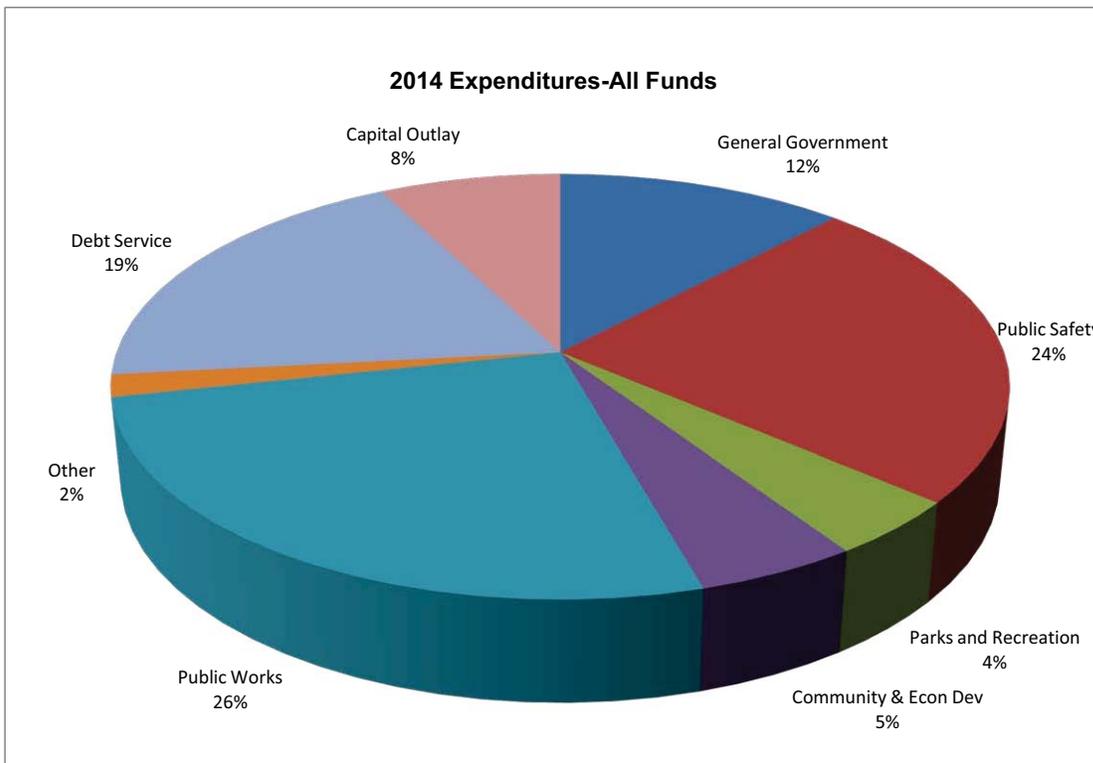
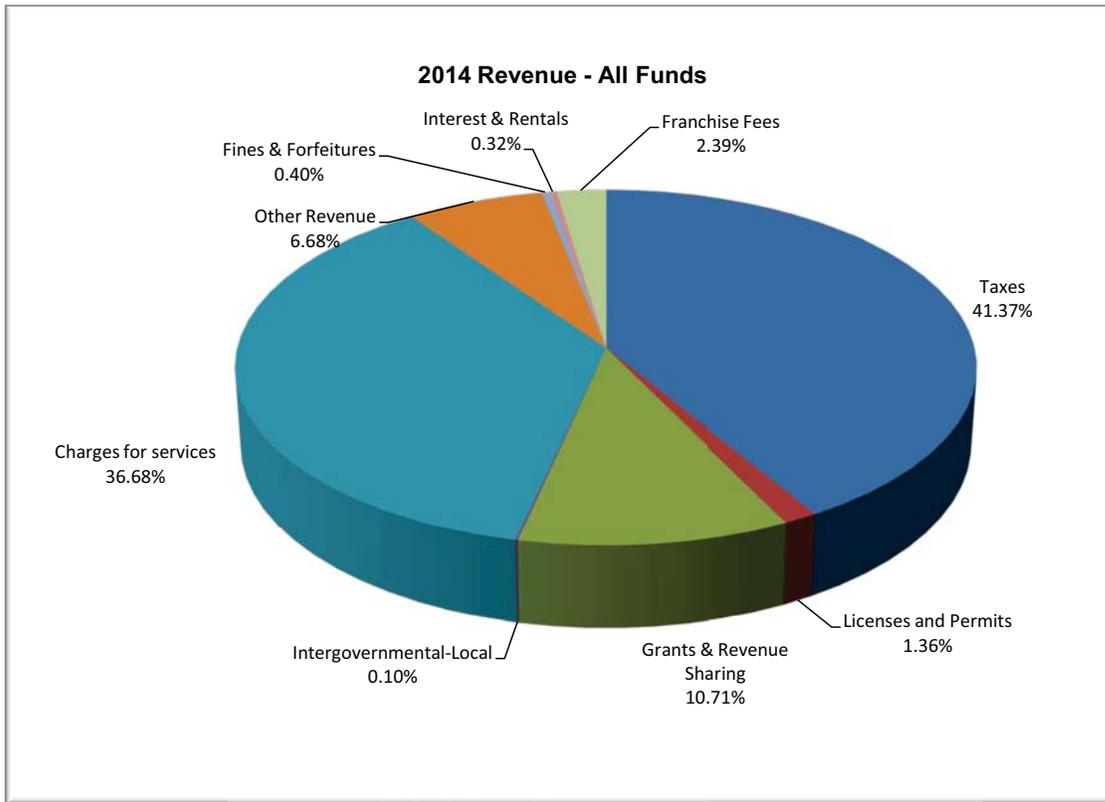
Goal VI: Maintain positive and open communication with Township residents.

1. Consider videotaping Township Board meetings for posting on the web.
2. Expand the Township website to include FaceBook.
3. Consider developing an "Annual Calendar" listing key dates, activities and events in the Township and make calendars available to residents.
4. Continue to use the Our Town Newsletter and the DelHi Neighbor Newsletter as a means of communicating with Township residents.



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2014**

Description	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenue					
Taxes	\$ 2,836,100	\$ 2,366,450	\$ -	\$ 2,408,940	\$ 7,611,490
Licenses and Permits	163,200	-	86,200	-	249,400
Grants & Revenue Sharing	1,904,300	65,000	-	1,650	1,970,950
Intergovernmental-Local	18,000	-	-	-	18,000
Charges for services	683,550	12,500	6,053,740	-	6,749,790
Other Revenue	1,016,000	166,420	36,630	9,300	1,228,350
Fines & Forfeitures	18,000	55,000	-	-	73,000
Interest & Rentals	18,650	150	15,800	25,000	59,600
Franchise Fees	440,000	-	-	-	440,000
Total Revenue	7,097,800	2,665,520	6,192,370	2,444,890	18,400,580
Expenditures					
General Government	2,332,520	-	-	-	2,332,520
Public Safety	-	4,652,080	-	-	4,652,080
Parks and Recreation	832,430	-	-	-	832,430
Community & Econ Dev	652,270	-	-	318,290	970,560
Public Works	1,177,599	5,050	3,781,800	50,000	5,014,449
Other	326,600	-	-	-	326,600
Debt Service	261,611	77,640	1,767,600	1,564,590	3,671,441
Capital Outlay	211,700	115,000	1,047,000	94,740	1,468,440
Total Expenditures	5,794,730	4,849,770	6,596,400	2,027,620	19,268,520
Excess of Revenues Over (Under) Expenditures	1,303,070	(2,184,250)	(404,030)	417,270	(867,940)
Other Financing Sources					
Sale of Fixed Assets	85,000	7,500	13,000	-	105,500
Operating Transfers In	-	2,085,980	-	1,292,810	3,378,790
Total Otr Financing Sources	85,000	2,093,480	13,000	1,292,810	3,484,290
Other Financing Uses					
Operating Transfers Out	2,085,980	-	-	1,292,810	3,378,790
Total Other Financing Uses	2,085,980	-	-	1,292,810	3,378,790
Change in Fund Balance	(697,910)	(90,770)	(391,030)	417,270	(762,440)
Beginning Fund Balance	5,542,131	497,382	33,777,291	1,206,113	41,022,917
Ending Fund Balance	\$ 4,844,221	\$ 406,612	\$ 33,386,261	\$ 1,623,383	\$ 40,260,477





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2012-2014**

Description	General Fund		Special Revenue Funds		Enterprise Funds		
	2012 Actual	2013 Projected	2012 Actual	2013 Projected	2012 Actual	2013 Projected	2014 Budget
Revenue							
Taxes	\$ 3,032,048	\$ 2,889,140	\$ 2,493,368	\$ 2,372,840	\$ -	\$ -	\$ -
Licenses and Permits	187,706	165,910	-	-	53,400	131,000	86,200
Grants & Revenue Sharing	2,119,182	1,873,400	86,276	40,000	-	-	-
Intergovernmental-Local	185,171	93,440	-	-	-	-	-
Charges for services	816,967	681,750	46,439	12,500	5,061,460	5,324,290	6,053,740
Other Revenue	1,024,246	1,078,750	207,881	217,140	156,063	46,640	36,630
Fines & Forfeitures	20,190	18,000	58,814	55,000	-	-	-
Interest & Rentals	25,075	18,150	1,272	200	26,363	16,000	15,800
Franchise Fees	435,788	437,660	-	-	-	-	-
Total Revenue	7,846,373	7,256,200	2,894,050	2,697,680	5,297,286	5,517,930	6,192,370
Expenditures							
General Government	2,022,684	2,094,360	-	-	-	-	-
Public Safety	-	-	4,438,720	4,557,900	-	-	-
Parks and Recreation	746,419	775,210	-	-	-	-	-
Community & Econ Dev	553,020	652,270	-	-	-	-	-
Public Works	682,326	859,559	4,294	5,050	5,882,667	3,589,510	3,781,800
Other	386,524	401,200	-	-	-	-	-
Debt Service	134,215	269,381	76,148	76,800	464,288	1,767,600	1,767,600
Capital Outlay	289,385	144,650	169,640	115,000	-	890,370	1,047,000
Total Expenditures	4,814,573	5,199,370	4,519,162	4,809,390	6,346,955	6,247,480	6,596,400
Excess of Revenues Over (Under) Expenditures	3,031,800	2,056,830	(1,625,112)	(2,111,710)	(1,049,669)	(729,550)	(404,030)
Other Financing Sources							
Sale of Fixed Assets	-	11,500	-	-	-	26,600	13,000
Operating Transfers In	-	-	1,625,456	1,909,710	-	-	-
Bond/Loan Proceeds	-	-	-	-	-	-	-
Total Otr Financing Sources	-	11,500	1,625,456	1,909,710	-	26,600	13,000
Other Financing Uses							
Operating Transfers Out	1,625,456	1,909,710	-	-	-	-	-
Total Other Financing Uses	1,625,456	1,909,710	-	-	-	-	-
Change in Fund Balance	1,406,344	158,620	344	(202,000)	(1,049,669)	(702,950)	(391,030)
Capital Contributions	-	-	-	-	-	-	-
Beginning Fund Balance	3,977,167	5,383,511	699,038	699,382	35,529,910	34,480,241	33,777,291
Ending Fund Balance	\$ 5,383,511	\$ 5,542,131	\$ 699,382	\$ 497,382	\$ 34,480,241	\$ 33,777,291	\$ 33,386,261



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2012-2014**

Description	Component Units			Total	
	2012 Actual	2013 Projected	2014 Budget	2013 Projected	2014 Budget
Revenue					
Taxes	\$ 2,404,369	\$ 2,371,350	\$ 2,408,940	\$ 7,633,330	\$ 7,611,490
Licenses and Permits	-	-	-	296,910	249,400
Grants & Revenue Sharing	-	11,650	1,650	1,925,050	1,970,950
Intergovernmental-Local	-	-	-	93,440	18,000
Charges for services	-	-	-	6,018,540	6,749,790
Other Revenue	27,118	9,300	9,300	1,351,830	1,228,350
Fines & Forfeitures	-	-	-	73,000	73,000
Interest & Rentals	26,428	24,200	25,000	58,550	59,600
Franchise Fees	-	-	-	435,788	440,000
Total Revenue	2,457,915	2,416,500	2,444,890	17,888,310	18,400,580
Expenditures					
General Government	-	-	-	2,094,360	2,332,520
Public Safety	-	-	-	4,438,720	4,652,080
Parks and Recreation	-	-	-	746,419	832,430
Community & Econ Dev	603,732	607,160	318,290	1,156,752	970,560
Public Works	145,362	87,020	50,000	6,714,649	5,014,449
Other	438,598	-	-	825,122	326,600
Debt Service	1,406,365	1,420,430	1,564,590	2,081,016	3,671,441
Capital Outlay	11,298	74,740	94,740	300,683	1,468,440
Total Expenditures	2,605,355	2,189,350	2,027,620	18,445,590	19,268,520
Excess of Revenues Over (Under) Expenditures	(147,440)	227,150	417,270	(557,280)	(867,940)
Other Financing Sources					
Sale of Fixed Assets	-	41,250	-	79,350	105,500
Operating Transfers In	1,266,236	1,283,830	1,292,810	2,891,692	3,378,790
Bond/Loan Proceeds	-	-	-	-	-
Total Otr Financing Sources	1,266,236	1,325,080	1,292,810	3,272,890	3,484,290
Other Financing Uses					
Operating Transfers Out	1,266,236	1,283,830	1,292,810	2,891,692	3,378,790
Total Other Financing Uses	(147,440)	268,400	417,270	(477,930)	(762,440)
Change in Fund Balance					
Capital Contributions	-	-	-	-	-
Beginning Fund Balance	1,085,153	937,713	1,206,113	41,500,847	41,022,917
Ending Fund Balance	\$ 937,713	\$ 1,206,113	\$ 1,623,383	\$ 41,022,917	\$ 40,260,477

**FEE SCHEDULE**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
General Fund		
<u>Cemetery Fees</u>		
Resident Burial Plot	\$750	same
Non-Resident Burial Plot	\$1,400	same
Resident Columbarium Niche	\$750	same
Non-Resident Columbarium Niche	\$1,400	same
Interment	\$550	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 Permits	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 + \$10/person	same
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
Patient assessment w/ no transport	\$100	same
Diabetic assessment w/ no transport	\$125	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 + \$4.25/ccf	\$14 BSC + \$4.90/ccf
Unmetered Sewer	\$13 Basic Serv Chg + 7ccf x \$4.25	\$14 BSC = 7ccf x \$4.90
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



2014 Capital and Infrastructure Budgeted Items

CAPITAL ITEMS

GENERAL FUND

Computer Replacements/Updates	25,000
2008 GMC Canyon-Assessing	8,200
Emergency Generator	125,000
Ram Trail	270,190
Scag Mower	15,000
Athletic Field Painter	20,000
Veterans Memorial Garden Improvements	17,000
Total:	480,390

FIRE EQUIPMENT FUND

Equipment Upgrades	20,000
Pick-up Truck	30,000
SUV	40,000
Off Road Vehicle	25,000
Total:	115,000

SEWER FUND

Van	27,000
Mid Size Truck	25,000
Sewer Camera Truck	295,000
Sewer Rehab	150,000
Eifert Force Main Replacement	550,000
Total:	1,047,000

DDA FUND

Land Purchases	74,740
Farmers' Market Improvements	20,000
Total:	94,740

INFRASTRUCTURE ITEMS

GENERAL FUND

Street Improvements	93,500
Misc. Centerline Striping	6,500
Install Holt Rd Sidewalk	180,000
ADA Ramps	50,000
Annual Sidewalk Panel Replacement	15,000
Total:	345,000

DDA FUND

Streetscapes Repair & Maintenance	25,000
Misc. Infrastructure Projects	5,000
Non-Motorized Pathways	20,000
Total:	50,000



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.
- In 2013 the Township issued \$1,200,000 in bonds to partially fund construction of the portion of the non-motorized trail which will connect the existing trail with the City of Lansing's trail network. The DDA will make the payments on these bonds, which mature in 2024.

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 \$2,447,773 for six of the largest assessments. The final payments are in 2031. Debt payments are made from the General Fund.
- In 2005, the Township purchased park property with a note payable of \$500,000. The final payment is in 2019. Debt payments are made by the General Fund.
- In 2011 the DDA entered into a land contract for \$225,000 for a property purchase. The contract will be completed in 2016.

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 \$17,697,318 is only 25% of the legal debt limit of \$72,113,521.



Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/13	Principal due in 2014	Interest due in 2014	Total 2014 Payments
GOVERNMENTAL FUNDS							
Parks-Nash Property Installment Purchase	500,000	2019	Other	\$ 200,168	\$ 33,333	\$ 6,398	\$ 39,731
2011 Refunding Bonds	721,777	2022	GO	594,405	60,773	8,176	68,949
Gen'l Fund-Drain Assessment	Multiple Yrs	2031	Other	1,070,140	126,821	95,051	221,872
TOTAL GOVTL FUNDS				1,864,713	220,927	109,625	330,552
Sewer Operating Debt Service							
2011 Refunding Bonds	3,613,223	2022	GO	2,975,596	304,228	81,854	386,082
2003 Sewer Captial Impr Bond	2,500,000	2024	GO	1,670,000	115,000	69,963	184,963
2008 DDA Bonds-Sewer portion	1,000,000	2024	GO	768,037	54,108	30,695	84,803
2007 Sewer Bonds	9,850,000	2028	Revenue	7,675,000	455,000	124,719	579,719
*2010 Sewer Bonds-Est Interest	8,400,000	2032	Revenue	8,070,000	335,000	195,469	530,469
Total Sewer Operating				21,158,633	1,263,336	502,700	1,766,036
TOTAL PRIMARY GOVERNMENT				23,023,346	1,484,263	612,325	2,096,588
DDA FUND							
2010 DDA Refunding Bonds	2,540,000	2015	GO	1,040,000	515,000	14,754	529,754
Land Contract	225,000	2016	Other	127,012	39,861	7,032	46,893
2003 DDA Bonds	990,000	2018	GO	390,000	70,000	16,658	86,658
2008 DDA Bonds	8,980,000	2024	GO	6,896,964	485,892	275,642	761,534
2013 DDA Bonds	1,200,000	2024	GO	1,200,000	100,000	37,620	137,620
TOTAL DDA DEBT				9,653,976	1,210,753	351,706	1,562,459
GRAND TOTAL				\$ 32,677,322	\$ 2,695,016	\$ 964,031	\$ 3,659,047

* As of 9/24/13 the Township had issued \$7,586,830 in bonds with the Michigan Municipal Bond Authority. At the end of the project, the total issuance will not exceed \$8,400,000,

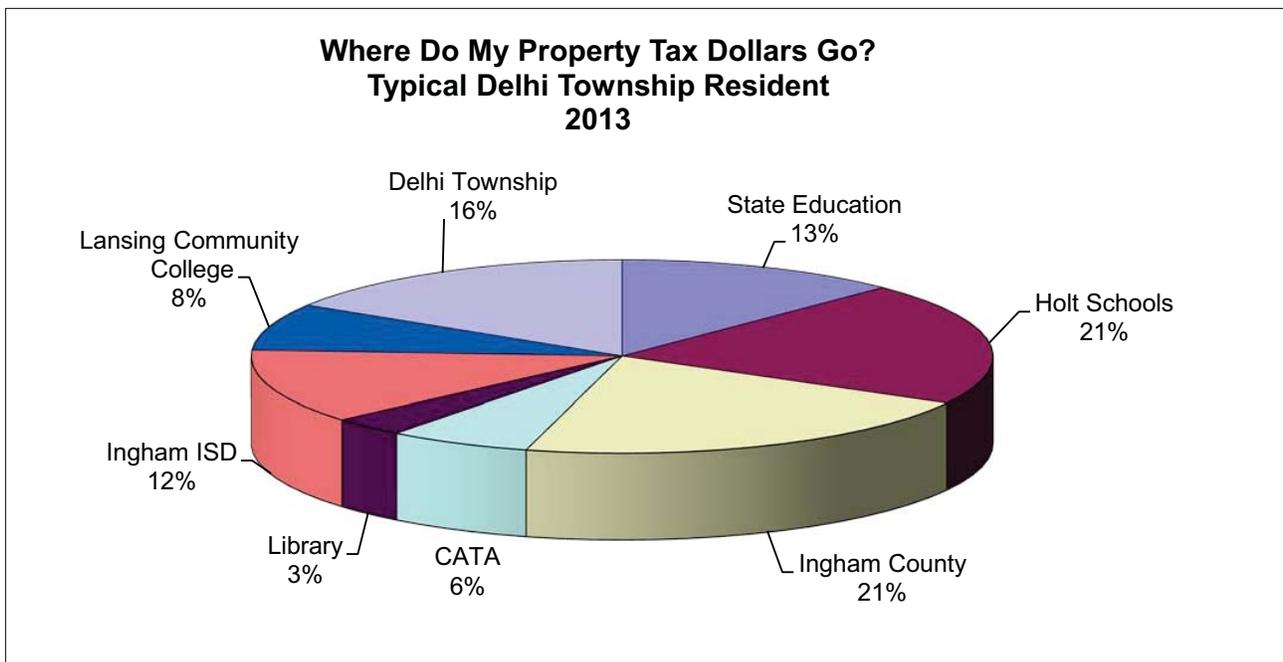
GO = General Obligation



Millage Rates

Typical Delhi Township Resident

Taxing Entity	2013	2012	2011	2010	2009	2008	2007	2006	2005
State Education	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Holt Schools	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Ingham County	10.1963	9.5463	9.5463	9.5431	5.9881	9.5701	9.4100	9.4293	8.6466
CATA	3.0070	3.0070	3.0070	2.9708	2.9708	2.9708	2.1838	2.1838	2.1677
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.4423
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.4039	5.9881	5.9881	5.9881	5.9911
Lansing Comm College	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8112
Delhi Township	7.8094	7.8094	7.8094	7.8094	5.4039	5.3455	5.3064	5.3282	5.3262
Total	48.3680	47.7180	47.7180	47.6786	41.1339	45.2417	44.2555	44.2966	43.3851





DELHI CHARTER TOWNSHIP HISTORICAL STAFFING

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
GENERAL FUND										
Full-time	31	31	31	29	26	26	24	24	24	23
Part-time	6	7	7	9	9	8	9	8	7	9
SEWER FUND										
Full-time	26	25	25	22	22	20	20	20	20	20
Part-time	1	2	2	2	1	1	1	1	1	1
FIRE FUND										
Full-time	15	15	15	15	15	15	16	16	16	16
Part-time	2	3	2	2	2	1	1	0	0	0
Vol. Paid On-Call	39	39	40	35	40	33	36	39	39	32
POLICE FUND										
Full-time	22	22	22	22	22	19	20	20	20	20
Part-time	1	1	1	1	1	1	1	1	1	1
TOTAL FULL TIME:	94	93	93	88	85	80	80	80	80	79
TOTAL PART TIME:	10	13	12	14	13	11	12	10	9	11



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	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenue				
Taxes	\$ 3,032,048	\$ 2,882,940	\$ 2,889,140	\$ 2,836,100
Licenses and Permits	187,706	166,350	165,910	163,200
Grants & Revenue Sharing	2,119,182	1,822,800	1,873,400	1,904,300
Intergovernmental-Local	185,171	93,440	93,440	18,000
Charges for services	816,967	779,300	681,750	683,550
Other Revenue	1,024,246	1,096,500	1,078,750	1,016,000
Fines & Forfeitures	20,190	18,000	18,000	18,000
Interest & Rentals	25,075	24,150	18,150	18,650
Franchise Fees	435,788	432,900	437,660	440,000
Total Revenue	7,846,373	7,316,380	7,256,200	7,097,800
Expenditures				
Legislative	98,901	103,510	104,810	108,140
Manager	314,567	326,500	328,560	331,280
Accounting	146,475	151,920	147,120	157,170
Clerk	232,417	239,210	236,180	240,110
Information Technology	261,614	319,660	294,960	342,180
Treasurer	229,777	251,410	250,180	253,220
Assessing	301,807	301,390	342,750	348,890
Elections	87,559	8,500	8,090	71,360
Building & Grounds	246,247	316,100	304,030	515,830
Cemetery	103,320	118,750	130,830	122,540
Stormwater	217,215	394,550	394,970	391,280
Infrastructure	557,267	1,080,330	693,060	1,008,190
Community Development	553,020	718,920	663,510	652,270
Parks Administration	162,964	182,970	182,370	193,830
Parks	695,131	499,770	502,420	517,100
Recreation	177,710	169,410	173,420	175,000
Other Functions	386,524	413,100	401,200	326,600
Debt Service	42,058	40,910	40,910	39,740
Total Expenditures	4,814,573	5,636,910	5,199,370	5,794,730
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	85,000	11,500	85,000
Transfer Out to Fire Fund	(476,802)	(557,100)	(614,380)	(733,640)
Transfer Out to Police Fund	(1,148,654)	(1,299,800)	(1,295,330)	(1,352,340)
Total Other Financing Sources (Uses)	(1,625,456)	(1,771,900)	(1,898,210)	(2,000,980)
Revenues Over (Under) Expenditures	1,406,344	(92,430)	158,620	(697,910)
Fund Balance, Beginning	3,977,167	5,383,511	5,383,511	5,542,131
*Total Fund Balance, Ending	\$ 5,383,511	\$ 5,291,081	\$ 5,542,131	\$ 4,844,221
* Includes Assigned Fund Balance for:				
CSC Roof	75,000	150,000	150,000	300,000
Cemetery Road Repair	-	15,000	15,000	30,000
Total Assigned for Future Capital Outlay	75,000	165,000	165,000	330,000



GENERAL FUND REVENUES

Property Tax 403.000

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 2013 is 685,281,109. The millage rate is 4.3094. Multiplying the taxable value by the millage rate results in 2,953,150. 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 161,420,619. This reduces the Township's property tax revenue by \$417,376. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 6,598,189 of taxable value, which reduces the Township's property tax by another \$28,434. The estimated tax revenue was also reduced by \$4,000 for delinquent personal property taxes and by \$100,000 due to the many cases pending before the Michigan Tax Tribunal. The net estimated property tax revenue for 2014 is \$2,403,000.

Industrial Facilities Tax 404.000

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes or 2.1547 mills instead of 4.3094 mills. The taxable value for those properties is 10,327,496. Additionally, most of the 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 are included in this line item. 2014 revenue is budgeted at \$15,000.

Trailer Park Fees 423.000

The Township has 4 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$5,100 for 2014.

Delinquent Tax 445.000 & 445.005

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 \$28,000 has been made for 2014.

Property Tax Administration Fee 447.000

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 (2014 revenue is based on the taxable value on the 2013 warrant), the corresponding administrative fee is recognized in the year of the warrant (2014). Since the 2014 warrant won't be known until late 2014, the administrative fee of \$385,000 is estimated.

Building Permits 451.000

\$6 is charged per \$1,000 of valuation with a \$50 minimum and \$50 to re-inspect. Estimated revenue for 2013 is \$68,000.

Soil Erosion & Sedimentation Control Permits 453.000

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 2014 is \$15,000.



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 \$57,000 for 2014.

State Shared Revenue **574.020 & 574.021**

The State of Michigan “shares revenue” with its local municipalities. There are two 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 factors. 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 \$1,852,700, and statutory revenue is budgeted at \$41,600 for 2014.

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 2014 is \$10,000.

District Library Contributions **587.000**

The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2014 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 2014 is \$98,000.

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 \$5,000 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 2014 budget for this account is \$41,500.

Ambulance Fees **633.000**

Ambulance calls are \$600 for basic and advanced life support plus \$10/mile. \$660,000 is budgeted for 2014.



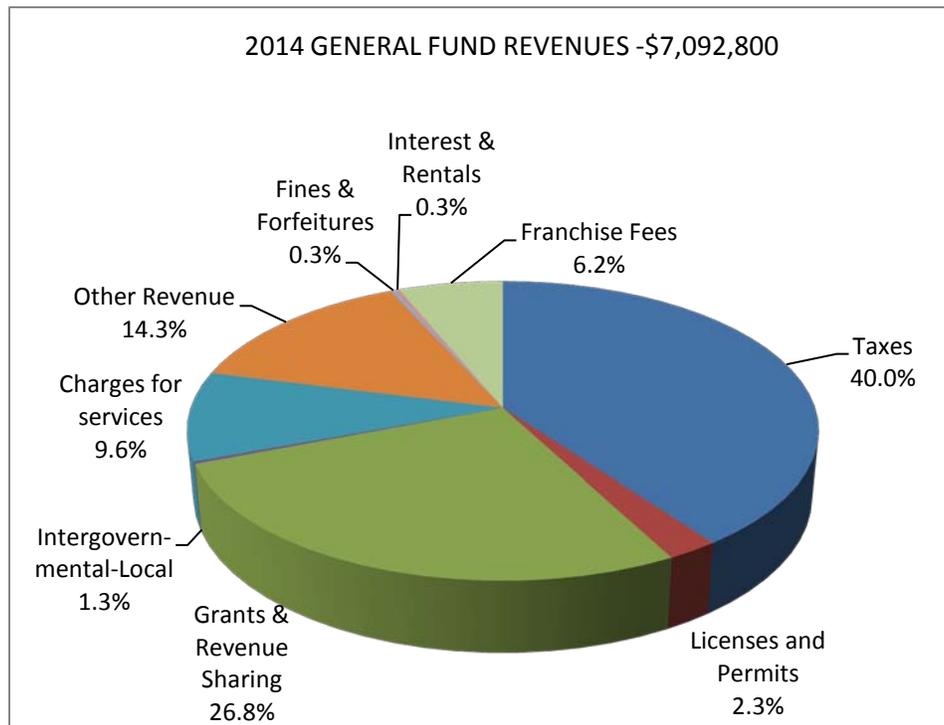
Cemetery Burial Fees	634.000
Burial fees, foundation fees, cremation fees, and disinterment fees are charged to this account. All fees are paid to the Clerk's office in accordance with rates adopted by the Board on 6/6/2000. 2014 revenue is budgeted at \$23,000.	
Cemetery Lot Sales	635.000
Lots sold to residents are \$750 and \$1,400 to non-residents. Sales are made through the Clerk's office. Revenues are projected to be \$15,000.	
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. \$62,000 is budgeted for 2014, based on current levels of participation.	
Senior Citizen Event Revenue	651.060
The fees paid by the participants will cover the cost of the trips. \$25,000 is budgeted for 2014.	
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 \$1,000 for 2014 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 \$17,650 in 2014.	
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.	
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 & 694.025
The Township has contracts with Comcast & AT&T that expire in 2019 and 2018 respectively, whereby both pay the Township 5% of their cable revenues earned 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 2014 allocation was increased by 2.6%, per the cost of living increase, to \$394,450.



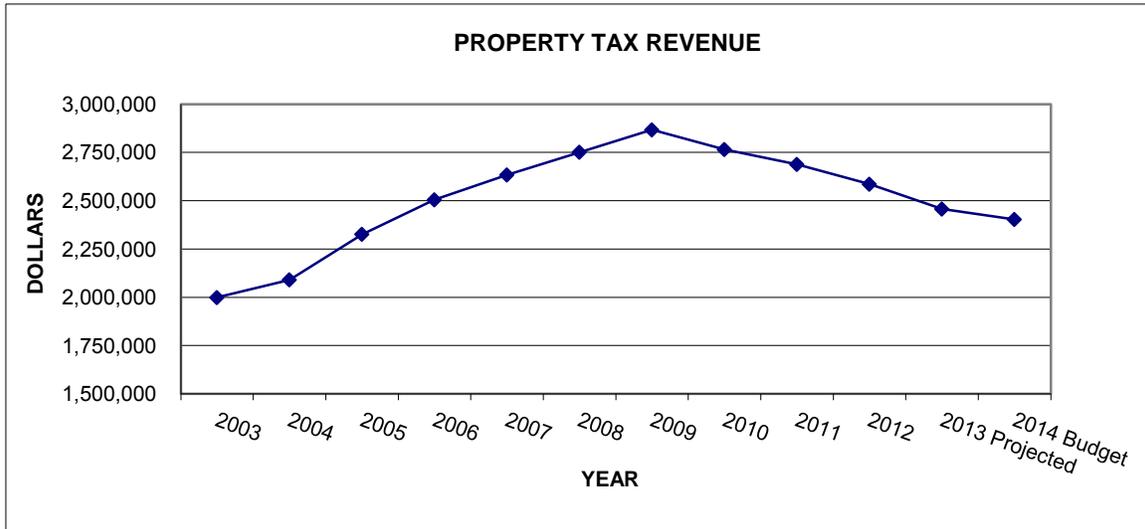


GENERAL FUND REVENUE

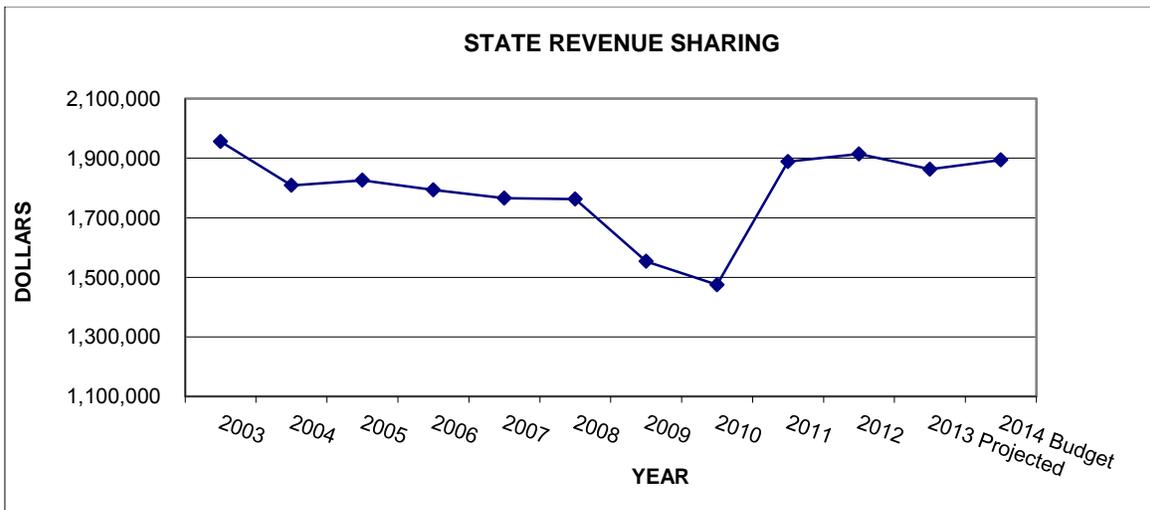
GL Number	Description	2012	2013	2013	2014
		Actual	Budget	Projected	Budget
101-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 2,585,590	\$ 2,457,000	\$ 2,457,000	\$ 2,403,000
101-000.00-404.000	IFT/CFT & SERVICE FEES	17,178	14,000	14,000	15,000
101-000.00-423.000	TRAILER PARK FEES	5,156	5,140	5,140	5,100
101-000.00-445.000	DELQ TAX	5,175	5,000	5,000	5,000
101-000.00-445.005	DELINQ INTEREST & PEN	25,108	23,000	23,000	23,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	393,843	378,800	385,000	385,000
101-000.00-451.000	BUILDING PERMITS	69,903	68,000	68,000	68,000
101-000.00-452.000	PLAT REVIEW FEES	-	-	1,160	-
101-000.00-453.000	SOIL ERO & SED CTRL PERMIT	18,504	14,000	16,300	15,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	26,838	23,500	21,250	21,000
101-000.00-456.000	PLUMBING PERMIT FEES	15,253	13,000	13,000	13,000
101-000.00-457.000	MECHANICAL PERMIT FEES	25,318	23,000	23,000	23,000
101-000.00-458.000	FIRE INSPECTION FEES	3,750	3,200	1,800	1,800
101-000.00-460.000	FIRE DEPT. BURNING PERMIT	3,695	2,500	2,500	2,500
101-000.00-476.000	MISC LIC, PERMITS & FEES	4,550	3,300	3,300	3,300
101-000.00-570.000	STATE GRANTS-MISC	194,744	-	-	-
101-000.00-574.020	STATE REV SHAR-CONSTIT.	1,874,176	1,774,000	1,821,200	1,852,700
101-000.00-574.021	STATE REV SHAR-STATUTORY	39,813	38,800	41,600	41,600
101-000.00-574.030	RETURNABLE LIQ LIC FEES	9,687	9,900	9,900	9,900
101-000.00-574.040	ST SHARED REV-RT OF WAY	10,449	10,000	10,600	10,000
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	18,011	18,000	18,000	18,000
101-000.00-620.000	RENTAL REG & INSPECT	123,675	122,310	99,000	98,000
101-000.00-623.000	REZONING APPL FEES	-	1,000	1,000	1,000
101-000.00-624.000	SPECIAL USE PERMITS	7,629	4,200	3,700	3,700
101-000.00-625.000	BOARD OF APPEAL FEES	2,580	750	1,000	1,000
101-000.00-628.000	SITE PLAN REVIEW FEES	4,680	4,000	7,200	5,000
101-000.00-631.000	FIRE INSPECTIONS	7,500	22,500	5,000	5,000
101-000.00-632.000	FIRE DEPT SERVICE FEES	89,520	80,000	51,500	41,500
101-000.00-632.010	FIRE DEPT EDUCATIONAL REV	566	1,500	3,500	3,500
101-000.00-633.000	AMBULANCE FEES	640,293	660,000	660,000	660,000
101-000.00-634.000	CEMETERY - BURIAL FEES	28,696	23,000	23,000	23,000
101-000.00-635.000	CEMETERY - LOT SALES	34,300	25,000	15,000	15,000
101-000.00-640.000	COPIES/FAX/SEARCH REV	233	100	100	-
101-000.00-642.000	TREE PROGRAM REVENUES	-	-	-	5,000
101-000.00-645.000	TOWNSHIP PUBLICATIONS	30	-	-	-
101-000.00-651.010	RECREATION FEES	73,851	85,440	62,000	62,000
101-000.00-651.020	PARKS FACILITY FEES	5,700	6,000	6,000	6,000
101-000.00-651.060	SENIOR CITIZEN EVENT REV	48,781	25,000	25,000	25,000
101-000.00-660.000	CODE ENFORCEMENT REV	20,190	18,000	18,000	18,000
101-000.00-664.000	INTEREST	8,422	7,000	1,000	1,000
101-000.00-669.020	COMM TOWER LEASE FEE	16,652	17,150	17,150	17,650
101-000.00-672.010	STREETLT SPECIAL ASSESSMT	308,713	308,700	282,400	282,400
101-000.00-672.020	BLACKTOP & RD SADS	39,521	25,200	27,750	25,600
101-000.00-672.030	SIDEWALK ASSESSMENTS	5,727	7,000	7,000	7,000
101-000.00-673.000	SALE OF FIXED ASSETS	-	85,000	11,500	85,000
101-000.00-675.010	DONATIONS	1,160	-	-	-
101-000.00-676.010	ELECTION EXPENSE REIMB	14,985	-	-	-
101-000.00-687.000	REFUNDS/REBATE/REIMB	23,401	21,000	27,000	27,000
101-000.00-694.000	MISCELLANEOUS REVENUE	2,794	64,600	64,600	4,100
101-000.00-694.010	TRI-COUNTY METRO REIMB	2,748	10,000	10,000	10,000
101-000.00-694.020	CABLE FRANCHISE FEES	299,894	300,000	300,000	300,000
101-000.00-694.025	AT&T FRANCHISE FEE	24,905	22,000	22,000	25,000
101-000.00-694.030	BWL FRANCHISE FEE	110,989	110,900	115,660	115,000
101-000.00-694.040	DAILY CASH OVER/SHORT	(112)	-	-	-
101-000.00-699.030	COST ALLOC-FROM SEW FD	384,450	384,450	384,450	394,450
101-000.00-699.110	TRANSFER IN - DELHI DDA	167,160	75,440	75,440	-
Totals		\$ 7,846,374	\$ 7,401,380	\$ 7,267,700	\$ 7,182,800



Revenue Trends



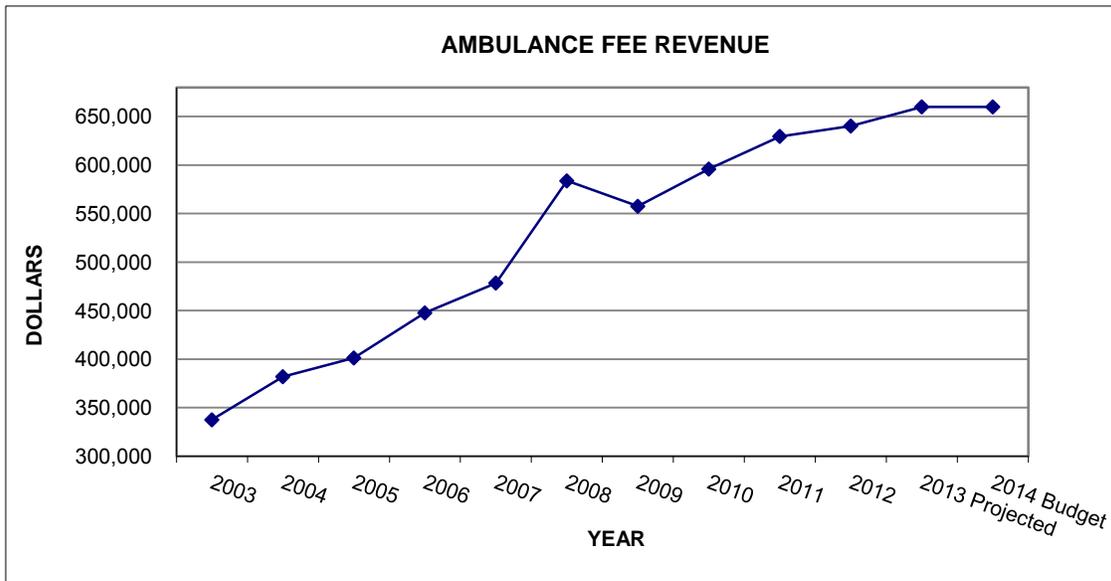
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value has dropped dramatically, and development has almost stopped due to the economic recession. Tax revenue is expected to level off over the next few years.



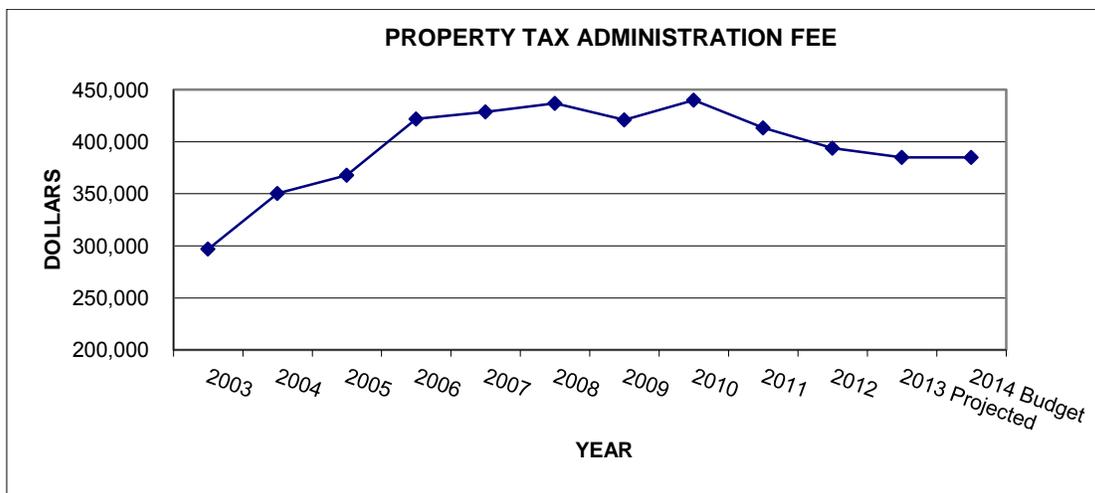
The amount of state revenue sharing received by the Township is based on a formula using sales tax, population, and other factors. As the State of Michigan reduced the statutory portion of revenue sharing, the amount received by the Township fell through 2010. With the 2010 census data revealing the increase in population, the amount received increased.



Revenue Trends



Revenue from ambulance fees has increased, primarily due to increased number of runs.

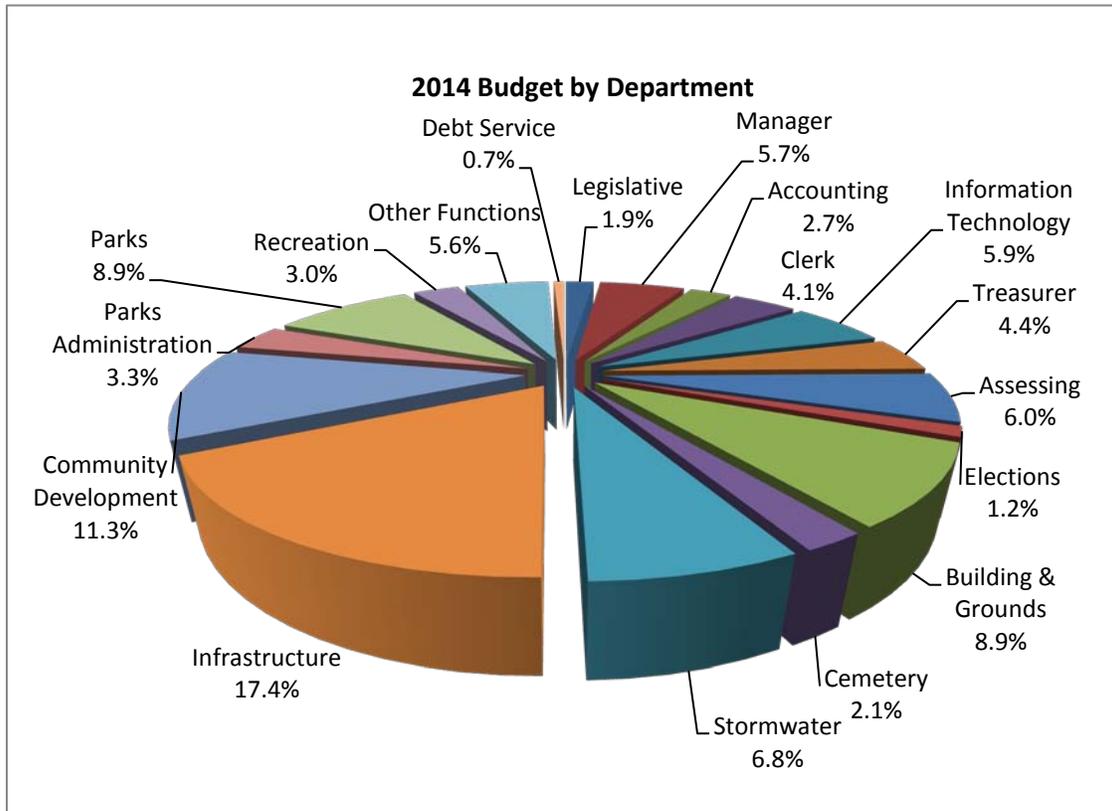


The Township receives 1% of all tax collections as an administration fee. As property taxes have fallen, the administration fee has fallen as well.



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Legislative	101.00	98,901	103,510	104,810	108,140
Manager	171.00	314,567	326,500	328,560	331,280
Accounting	191.00	146,475	151,920	147,120	157,170
Clerk	215.00	232,417	239,210	236,180	240,110
Information Technology	228.00	261,614	319,660	294,960	342,180
Treasurer	253.00	229,777	251,410	250,180	253,220
Assessing	257.00	301,807	301,390	342,750	348,890
Elections	262.00	87,559	8,500	8,090	71,360
Building & Grounds	265.00	246,247	316,100	304,030	515,830
Cemetery	276.00	103,320	118,750	130,830	122,540
Stormwater	281.00	217,215	394,550	394,970	391,280
Infrastructure	446.00	557,267	1,080,330	693,060	1,008,190
Community Development	721.00	553,020	718,920	663,510	652,270
Parks Administration	752.00	162,964	182,970	182,370	193,830
Parks	771.00	695,131	499,770	502,420	517,100
Recreation	774.00	177,710	169,410	173,420	175,000
Other Functions	850.00	386,524	413,100	401,200	326,600
Debt Service	905.00	42,058	40,910	40,910	39,740
		4,814,573	5,636,910	5,199,370	5,794,730





DEPARTMENT - Legislative (101)

Purpose or Objective of this Department:

Provide legislative leadership and management support for Delhi Charter Township.

Activities of this Department

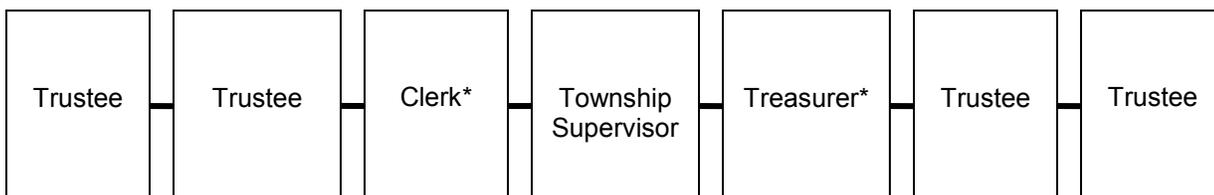
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

Year 2014 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, library services, 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 2014 budget requests expenditures of \$108,140, an increase of \$3,330 from the 2013 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Diamondale School Business Alliance, 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	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-101.00-707.000	BOARD OF TRUSTEES-SALARY	\$ 64,162	\$ 64,740	\$ 65,240	\$ 66,950
101-101.00-715.000	SOCIAL SECURITY/MEDICARE	3,001	3,510	5,000	5,120
101-101.00-717.000	LIFE INSURANCE	298	310	310	310
101-101.00-718.000	PENSION CONTRIBUTION	896	700	-	-
101-101.00-724.000	WORKERS COMP	71	130	140	140
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	28,174	30,620	30,620	30,620
101-101.00-853.000	TELEPHONE/COMM	93	-	-	-
101-101.00-956.000	MISCELLANEOUS	56	500	500	500
101-101.00-960.000	EDUCATION & TRAINING	2,148	3,000	3,000	4,500
Totals		\$ 98,899	\$ 103,510	\$ 104,810	\$ 108,140



Legislative Performance Indicators

	2008	2009	2010	2011	2012
Committee of the Whole Meetings	21	14	16	17	16
Regular Board Meetings	21	22	19	19	19
Joint Board Meetings	1	4	1	1	1
Special Board Meetings	1	4	2	1	2
Budget Meetings	3	3	3	3	3
Agenda Items Presented/Acted Upon	435	328	327	325	265
Agenda Pages Reviewed	3822	2992	2786	3367	1917



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

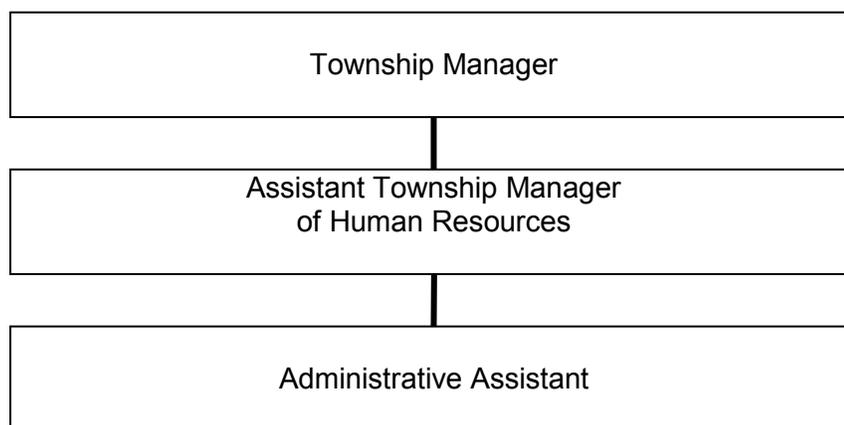
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2014 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. Continue to incorporate Capital Improvement Plan into the annual budget.
7. Continue to update a 5 year budget plan.

Resources Needed

The 2014 budget requests expenditures of \$331,280, which is an increase of \$2,720 from 2013 projected actual expenditures. 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	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-171.00-703.000	SALARIES	\$ 220,162	\$ 221,010	\$ 221,010	\$ 224,040
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.010	OVERTIME	-	920	920	840
101-171.00-715.000	SOCIAL SECURITY/MEDICARE	17,497	18,300	18,300	18,510
101-171.00-716.000	HEALTH INSURANCE	26,131	32,450	33,780	33,840
101-171.00-716.010	DENTAL INSURANCE	3,700	3,860	3,560	3,560
101-171.00-717.000	LIFE INSURANCE	1,122	1,120	1,120	1,140
101-171.00-718.000	PENSION CONTRIBUTION	22,016	21,940	22,100	22,400
101-171.00-719.000	DISABILITY INSURANCE	1,667	1,670	1,670	1,690
101-171.00-723.000	AUTOMOBILE EXP ALLOW	10,368	10,370	10,370	10,370
101-171.00-724.000	WORKERS COMP	613	990	990	1,020
101-171.00-726.000	OFFICE SUPPLIES	31	250	250	250
101-171.00-802.000	MEMBERSHIPS,DUES,SUBS	2,532	3,600	3,600	3,600
101-171.00-853.000	TELEPHONE/COMM	319	320	390	320
101-171.00-956.000	MISCELLANEOUS	1,611	1,200	2,000	1,200
101-171.00-960.000	EDUCATION & TRAINING	4,299	6,000	6,000	6,000
Totals		\$ 314,568	\$ 326,500	\$ 328,560	\$ 331,280

Staffing Levels			
	2012	2013	2014
Township Manager	1.00	1.00	1.00
Asst. Twp. Manager of Human R	1.00	1.00	1.00
Admin. Asst./Deputy Supervisor	1.00	1.00	1.00
Total	3.00	3.00	3.00



Manager's Office Performance Indicators

1. TOWNSHIP BOARD				
	2009	2010	2011	2012
Number of Township Board Meetings Attended	30	22	24	25
Number of Township Board Agenda Items Prepared	328	327	325	265
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	15	14	15
2. STAFF DEVELOPMENT				
	2009	2010	2011	2012
Number of Department Head Staff Meetings Held	8	10	9	8
Number of Employee Staff Meetings Held	4	4	4	4
Number of Training Programs Held	3	1	0	0
3. PERSONNEL				
	2009	2010	2011	2012
Number of Full-Time Job Postings	4	0	4	3
Number of Part-Time Job Postings	1	0	0	0
Number of Full-Time Employees Hired	5	0	4	3
Number of Part-Time Employees Hired	1	0	0	0
Number of Full-Time Employees Separated	7	0	3	3
Number of Part-Time Employees Separated	0	0	2	0
4. BENEFITS				
	2009	2010	2011	2012
Number of Full-Time Employees Enrolled in Health Insurance (by category):				
Family Coverage	17	18	20	21
Two-Party Coverage	17	16	14	12
Single-Party Coverage	15	13	12	9
Retiree Coverage	14	14	14	14
Number of Full-Time Employees Enrolled in Dental Insurance (by category):				
Family Coverage	28	27	27	28
Two-Party Coverage	20	21	20	19
Single-Party Coverage	13	11	12	12
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	13	14	14	17
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	1	2	2	2
5. RISK MANAGEMENT				
	2009	2010	2011	2012
Total Number of Recordable Work-Related Injuries and Illnesses	4	12	13	4
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	0	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.

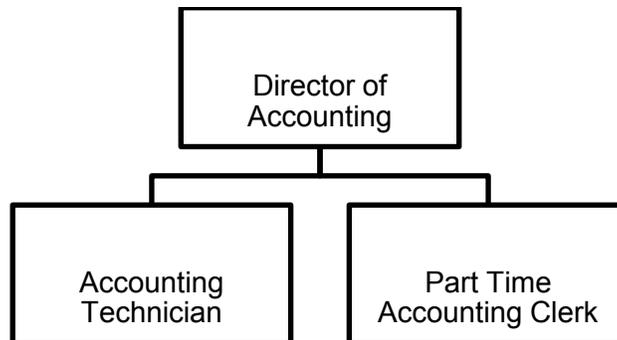
Activities of this Department: Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, and reconcile bank statements. Oversight responsibilities as to accounting, payroll, accounts payable and financial matters affecting all departments. These activities aid the Board in meeting their goal of maintaining fiscal integrity and increased efficiency.

Year 2014 Goals:

1. Provide reliable and relevant information to decision makers
2. Monitor the budget and communicate variances
3. Promote the use of technology to increase effectiveness and efficiency
4. Facilitate the connection of Board goals to department budgets

Resources needed:

The fiscal year 2014 budget request is for \$157,170 an increase of \$10,050 from the projected 2013 budget. The 2014 budget includes a contracted Director, a full-time Accounting Technician and a part-time Accounting Clerk (27 hours/week).





ACCOUNTING

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-191.00-703.000	SALARIES	\$ 46,970	\$ 47,150	\$ 47,150	\$ 53,560
101-191.00-703.005	PART TIME HELP	25,404	24,650	24,650	27,300
101-191.00-715.000	SOCIAL SECURITY/MEDICARE	3,762	4,000	4,000	4,500
101-191.00-716.000	HEALTH INSURANCE	12,770	5,800	5,700	5,520
101-191.00-716.010	DENTAL INSURANCE	872	570	570	520
101-191.00-717.000	LIFE INSURANCE	240	250	250	280
101-191.00-718.000	PENSION CONTRIBUTION	5,459	5,500	5,500	6,180
101-191.00-719.000	DISABILITY INSURANCE	356	400	400	410
101-191.00-724.000	WORKERS COMP	325	400	400	400
101-191.00-726.000	OFFICE SUPPLIES	745	1,200	1,200	1,200
101-191.00-802.000	MEMBERSHIPS,DUES,SUBS	889	1,200	1,200	1,200
101-191.00-807.000	AUDIT FEES	6,482	7,000	7,000	7,000
101-191.00-818.000	CONTRACTUAL SERVICES	40,728	51,200	46,500	46,500
101-191.00-956.000	MISCELLANEOUS	100	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	1,373	2,100	2,100	2,100
Totals		\$ 146,475	\$ 151,920	\$ 147,120	\$ 157,170

Staffing Levels			
	2012	2013	2014
Accounting Technician	1.00	1.00	1.00
Accounting Clerk	0.55	0.63	0.67
Total	1.55	1.63	1.67



Accounting Performance Indicators

	Year Ended 12/31/07	Year Ended 12/31/08	Year Ended 12/31/09	Year Ended 12/31/10	Year Ended 12/31/11	Year Ended 12/31/12
Number of manual journal entries	1,161	1,215	1,123	877	876	758
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%
Number of bank reconciliations	n/a	303	240	240	233	225
Number of W-2's processed	314	362	299	303	225	273
Number of payroll checks processed	2,265	2,353	1,928	1,534	1,189	1,442
Number of payroll direct deposits	1,492	1,464	1,686	2,192	2,086	2,038
Number of purchase orders processed	792	734	593	474	427	444
Number of accounts payable checks processed (not including voids)	2,702	2,766	2,586	2,138	1,974	2,376
Number of accounts payable e-checks processed	16	40	40	225	514	482
Number of accounts payable checks voided (not including checks void by system)	34	24	15	18	21	27
Percent general fund departments at or below budget	100%	93%	100%	83%	100%	100%
Budget amendments prepared	3	2	3	3	4	3
Years received GFOA Distinguished Budget Award	3	4	5	6	7	7
Years received GFOA Certificate for Excellence in Financial Reporting		1	2	3	4	4



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

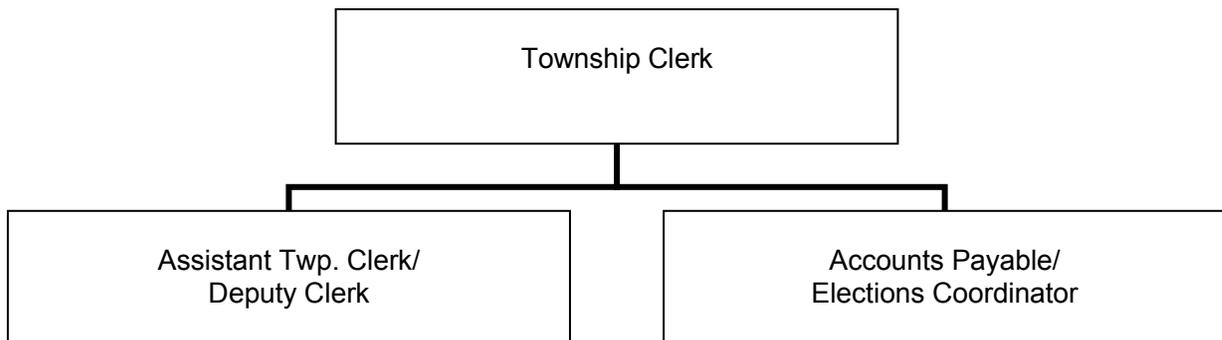
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices
- Record Township board meetings, committee meetings and special meetings and prepare 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 Pubic service
- Issue Transient Sales Licenses
- Provide information outreach; maintain Township web site, Township Newsletter

Year 2014 Goals

1. Continue in-depth cross training of staff
2. Continue Township Newsletter
3. Continue to expand and improve the Township Web
4. Continue to review cemetery fees in comparison to actual costs; adjust fees as needed
5. Produce videos to educate residents about Township issues and to showcase the positive things about Delhi Township
6. Record Township Board meetings via video and make available on Township web site
7. Within the Michigan Association of Municipal Clerks, work with legislators to adopt “Absentee for No Reason” legislation

Resources Needed

The attached year 2014 budget requests expenditures of \$240,110, an increase of \$3,930 from 2013 projected actual expenditures, mainly due to cost of living salary increases. The 2013 projected actual expenditures are \$3,030 less than 2013 budgeted expenditures.





CLERK

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-215.00-703.000	SALARIES	\$ 151,461	\$ 152,050	\$ 152,040	\$ 156,000
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-715.000	SOCIAL SECURITY/MEDICARE	11,155	11,850	11,820	12,130
101-215.00-716.000	HEALTH INSURANCE	33,900	36,000	35,000	34,860
101-215.00-716.010	DENTAL INSURANCE	3,229	3,360	3,100	3,100
101-215.00-717.000	LIFE INSURANCE	770	770	780	780
101-215.00-718.000	PENSION CONTRIBUTION	15,146	15,090	15,200	15,600
101-215.00-719.000	DISABILITY INSURANCE	1,147	1,150	1,160	1,190
101-215.00-724.000	WORKERS COMP	286	490	500	500
101-215.00-740.000	MATERIAL & SUPPLIES	385	1,200	1,200	1,000
101-215.00-817.000	CODIFICATION OF TWP ORD	2,930	3,000	3,000	3,000
101-215.00-818.000	CONTRACTUAL SERVICES	191	300	430	500
101-215.00-853.000	TELEPHONE/COMM	98	-	-	-
101-215.00-870.000	MILEAGE	20	250	250	250
101-215.00-902.000	PUBLISHING/LEGAL NOTICES	7,183	8,000	6,000	6,000
101-215.00-956.000	MISCELLANEOUS	234	500	500	500
101-215.00-960.000	EDUCATION & TRAINING	1,781	2,700	2,700	2,200
Totals		\$ 232,416	\$ 239,210	\$ 236,180	\$ 240,110

Staffing Levels			
	2012	2013	2014
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					
	2008	2009	2010	2011	2012
Number of primary activities in need of cross training	6	8	8	8	8
Number of primary activities not cross trained	2	2	2	2	2
Number of primary activities partially cross trained	0	1	1	1	1
Number of primary activities fully cross trained	4	5	5	5	5
2. WEB SITE ACTIVITY					
	2008	2009	2010	2011	2012
Pageviews	160,803	169,404	162,009	161,755	188,699
Number of files in web site	1,763	2,337	2,552	2,674	2,913
Number of images in web site	842	1,231	1,322	1,371	1,432
Top 10 most accessed pages (besides home page) for 2012.	<ol style="list-style-type: none"> 1. Parks – Recreation Page 11,922 2. News and Events Page 11,425 3. Departments Page 10,198 4. Assessing Dept. Page 9,953 5. Parks – Park Info 6,086 6. Fire Dept. Home Page 5,298 7. Parks Home Page 5,203 8. Job Postings 4,775 9. Services Page 3,502 10. Clerk – Election Info Page 3,386 				
Delhi Township facebook page “likes”	NA	NA	655	761	972
Followers for @delhitwp on Twitter	NA	NA	601	782	1,080
3. FOIA REQUESTS					
	2008	2009	2010	2011	2012
Number of Freedom of Information Act Requests	37	29	37	26	85
4. NOTARY PUBLIC					
Signatures Notarized	150+	200+	200+	300	300
5. RECORDS MANAGEMENT					
Number of pages scanned	26,754	35,962	39,369	4,962	8,072
6. BOARD AND COMMITTEE MEETINGS					
Total board and committee meetings covered	57	50	39	46	41
Total number of minute pages typed	259	200	115	184	151
7. ACCOUNTS PAYABLE					
Number of accounts payable checks prepared	2,809	2,628	2,407	2,500	2,858
9. CEMETERY					
	2008	2009	2010	2011	2012
Interments	45	57	40	56	62
Plots Sold	42	23	21	38	45
Niches Sold	1	2	2	5	5
Foundation Orders Processed	37	31	31	44	32
Plots Sold to Township	2	17	7	1	8
Cemetery Budget	**	**	\$81,150	\$101,521	\$103,318
Cemetery Revenue	**	**	\$39,677	\$71,871	\$62,996
Percent of costs covered by revenue	**	**	49%	71%	61%



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

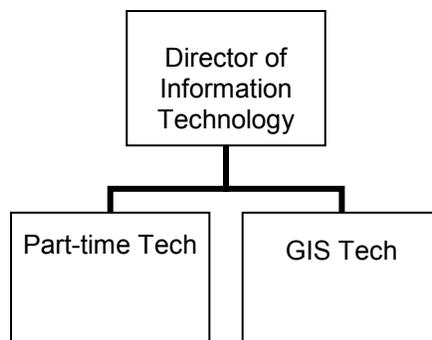
Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and computer programs; maintain inventory of all computer components. Creation and maintenance of GIS mapping projects.

Year 2014 Goals

1. Complete installation of fiber optic services to all Township buildings and facilities that was not complete in 2013.
2. Update Office software system to Office 2010 or, if Office 2013 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 2014 budget reflects expenditures of \$342,180 an increase of \$47,220 from the projected 2013 of \$ 294,960. The lower than budgeted projected actual is due to the late installation of the Fiber Optic and Off-site Backup system and postponement of updates to equipment and software.





INFORMATION TECHNOLOGY

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-228.00-703.000	SALARIES	\$ 115,913	\$ 116,530	\$ 116,530	\$ 119,560
101-228.00-703.005	PART TIME HELP	12,907	12,200	8,000	8,000
101-228.00-703.007	LONGEVITY	1,350	1,350	1,350	1,350
101-228.00-715.000	SOCIAL SECURITY/MEDICARE	9,761	10,300	10,100	10,250
101-228.00-716.000	HEALTH INSURANCE	18,220	19,200	18,750	18,600
101-228.00-716.010	DENTAL INSURANCE	1,431	1,480	1,480	1,400
101-228.00-717.000	LIFE INSURANCE	582	600	600	610
101-228.00-718.000	PENSION CONTRIBUTION	11,591	11,600	11,600	11,900
101-228.00-719.000	DISABILITY INSURANCE	862	880	880	910
101-228.00-724.000	WORKERS COMP	213	570	570	580
101-228.00-740.000	MATERIAL & SUPPLIES	7,217	9,250	9,250	9,250
101-228.00-818.000	CONTRACTUAL SERVICES	2,430	14,300	9,400	26,120
101-228.00-853.000	TELEPHONE/COMM	2,733	3,000	3,000	3,000
101-228.00-870.000	MILEAGE	500	1,000	300	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	1,233	19,500	10,000	15,000
101-228.00-930.025	COMPUTER EQUIPMENT	14,482	20,000	20,000	32,750
101-228.00-930.030	COMPUTER SOFTWARE MAINT	59,175	49,900	49,900	49,900
101-228.00-932.000	COMPUTER PRGM CHANGES	-	2,500	-	2,500
101-228.00-956.000	MISCELLANEOUS	99	500	250	500
101-228.00-960.000	EDUCATION & TRAINING	916	4,000	2,000	4,000
101-228.00-970.000	CAPITAL OUTLAY	-	21,000	21,000	25,000
Totals		\$ 261,615	\$ 319,660	\$ 294,960	\$ 342,180

Staffing Levels			
	2012	2013	2014
Director of Information Technol	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
Computer Technician	0.14	0.14	0.20
Total	2.14	2.14	2.20



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

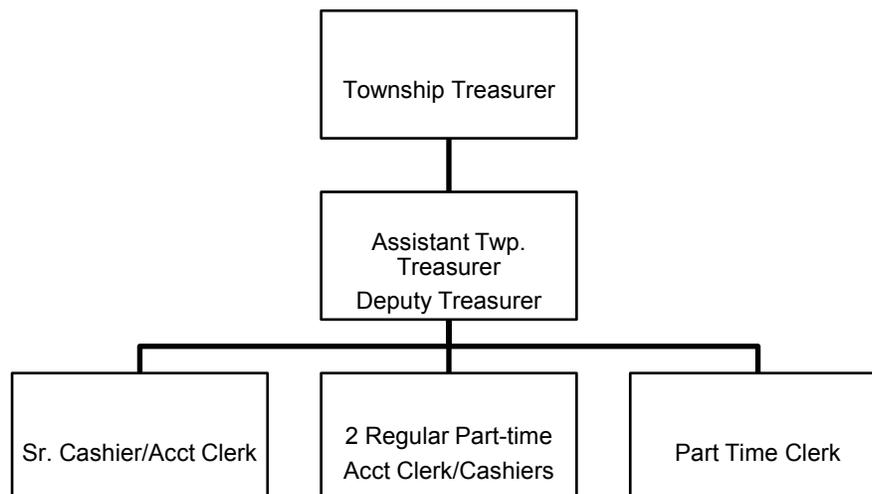
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2014 Goals

1. Search and negotiate investments that preserve safety of principal
2. Promote wider use of e-mailing sewer bills
3. Continue to investigate new technology and products to streamline operational efficiencies
4. Continue revisions of operating manuals for tax, sewer billing and cash receipting in .NET programs

Resources Needed

The attached year 2014 budget requests expenditures of \$253,220. This is an increase of \$3,040 from 2013 projected. This budget reflects a part-time treasurer, assistant treasurer, senior account clerk, two regular part-time cashier/account clerks (25 hrs/week) as well as payment for 260 hours of additional part-time help and deputy treasurer pay.

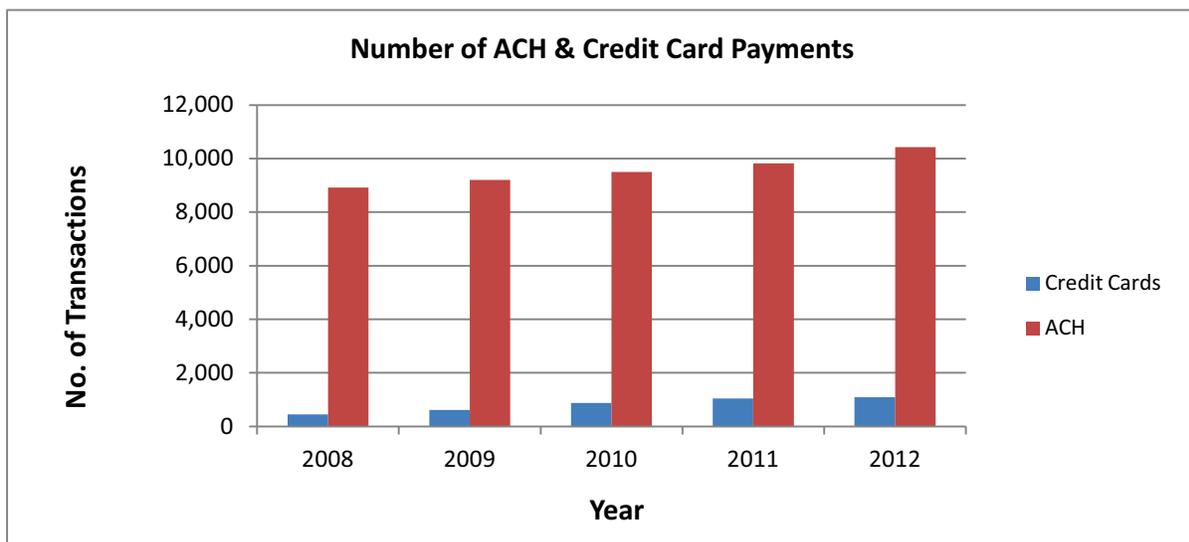
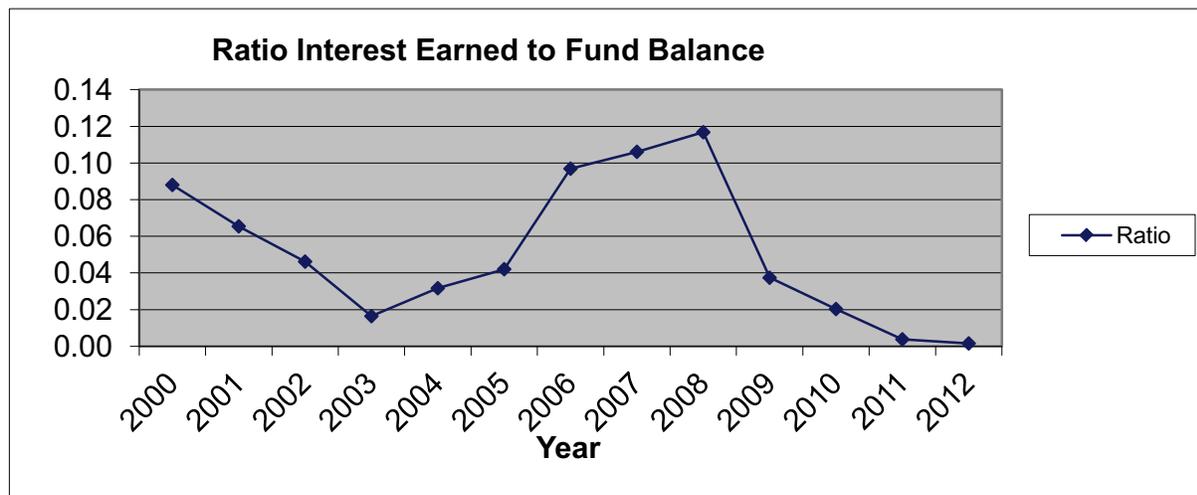
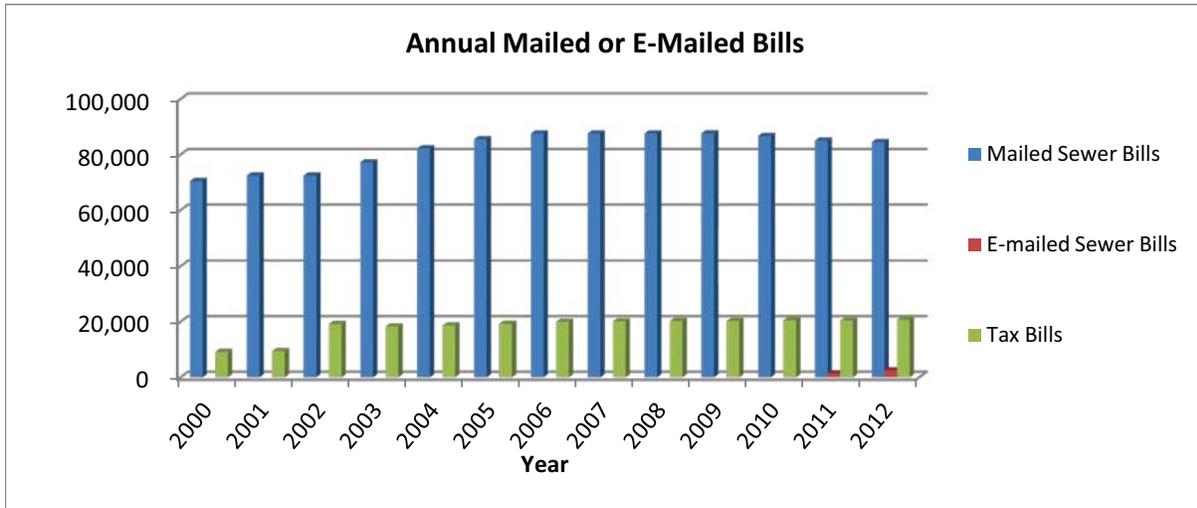




TREASURER'S OFFICE

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-253.00-703.000	SALARIES	\$ 123,725	\$ 124,200	\$ 124,200	\$ 127,430
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	35,829	39,560	35,500	42,610
101-253.00-715.000	SOCIAL SECURITY/MEDICARE	9,621	9,800	10,600	12,100
101-253.00-716.000	HEALTH INSURANCE	19,903	21,010	20,550	20,650
101-253.00-716.010	DENTAL INSURANCE	3,357	3,530	2,590	2,590
101-253.00-717.000	LIFE INSURANCE	510	510	510	530
101-253.00-718.000	PENSION CONTRIBUTION	11,508	11,700	11,150	11,050
101-253.00-719.000	DISABILITY INSURANCE	759	800	760	780
101-253.00-724.000	WORKERS COMP	392	700	420	680
101-253.00-726.000	OFFICE SUPPLIES	440	1,000	1,000	1,000
101-253.00-729.001	TAX BILL PRINTING	15,119	14,000	14,600	15,000
101-253.00-802.000	MEMBERSHIPS, DUES, SUBS	324	600	600	600
101-253.00-815.000	COURT FILING/SERVICE FEES	1,430	1,500	500	1,500
101-253.00-818.000	CONTRACTUAL SERVICES	-	-	4,650	7,500
101-253.00-870.000	MILEAGE	292	400	300	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	1,112	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	764	500	2,000	500
101-253.00-960.000	EDUCATION & TRAINING	2,193	6,100	4,000	5,000
101-253.00-970.000	CAPITAL OUTLAY	-	12,000	12,750	-
Totals		\$ 229,778	\$ 251,410	\$ 250,180	\$ 253,220

Staffing Levels			
	2012	2013	2014
Treasurer	0.30	0.30	0.30
Deputy Treasurer	1.00	1.00	1.00
Senior Acct Clerk	1.00	1.00	1.00
Acct Clerk/Cashiers	0.80	0.80	1.25
Clerk	0.38	0.38	0.13
Total	3.48	3.48	3.68





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. Uniformly evaluate all 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 2014 Goals

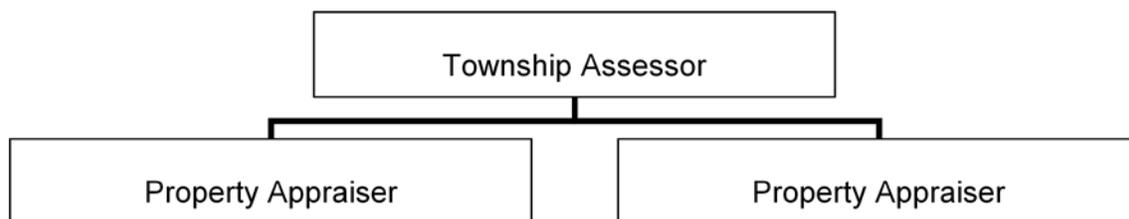
- Continue to cross train all staff & balance department duties.
- With the help of Co-Star Professional suite, continue to monitor and analyze Commercial and Industrial properties with the income approach to value vs. sales comparison or cost approach, if appropriate.
- Using the Co-Star Professional suite, the MLS, and other resources, as well as the Township Attorney, continue to defend property tax appeals before the Michigan Tax Tribunal.
- Continue to update Assessors internet site accordingly.
- Continue to update Land and ECF tables for all classes of property.
- Comply with STC Audit of Minimum Assessing Requirements (AMAR).
- Continue with re-appraisal of Commercial & Industrial properties.

Resources Needed:

The attached year 2014 budget requests expenditures of \$348,890. The budget reflects three full-time employees, and an anticipated increase in attorney fees and appraisal contract(s) needed for property valuation defense. The increased costs of required certification and dues are also 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 2013 administration fee is budgeted at \$385,000 which is sufficient to fully fund the assessing function and partially support the tax bill collections.





ASSESSING

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-257.00-703.000	SALARIES	\$ 162,392	\$ 163,700	\$ 163,700	\$ 167,950
101-257.00-703.005	PART TIME HELP	-	600	-	560
101-257.00-703.010	OVERTIME	1,012	1,400	510	1,390
101-257.00-708.000	BOARD OF REVIEW	1,440	2,700	2,700	2,700
101-257.00-715.000	SS/MEDICARE	12,910	13,550	13,550	13,850
101-257.00-716.000	HEALTH INSURANCE	25,065	26,500	26,000	26,110
101-257.00-716.010	DENTAL INSURANCE	4,368	4,600	4,200	4,200
101-257.00-717.000	LIFE INSURANCE	831	850	850	860
101-257.00-718.000	PENSION CONTRIBUTION	15,519	16,370	16,370	16,800
101-257.00-719.000	DISABILITY INSURANCE	1,175	1,250	1,250	1,300
101-257.00-724.000	WORKERS COMP	953	1,800	1,800	1,800
101-257.00-729.000	ASSMT NOTICES/PP STMTS	5,944	7,450	7,450	7,500
101-257.00-730.000	GASOLINE	464	800	500	800
101-257.00-740.000	MATERIAL & SUPPLIES	910	2,000	2,000	2,050
101-257.00-801.000	LEGAL FEES	33,675	25,250	55,250	55,250
101-257.00-802.000	MEMBERSHIPS,DUES,SUBS	1,428	1,100	1,100	1,100
101-257.00-818.000	CONTRACTUAL SERVICES	27,095	24,000	30,000	30,500
101-257.00-870.000	MILEAGE	9	200	-	200
101-257.00-930.020	EQUIPMENT MAIN & REPAIR	730	550	550	550
101-257.00-931.000	VEHICLE REPAIR/MAINT	1,086	1,200	1,200	1,200
101-257.00-956.000	MISCELLANEOUS	34	750	500	750
101-257.00-960.000	EDUCATION & TRAINING	4,768	4,770	4,770	3,270
101-257.00-970.000	CAPITAL OUTLAY	-	-	8,500	8,200
Totals		\$ 301,808	\$ 301,390	\$ 342,750	\$ 348,890

Staffing Levels			
	2012	2013	2014
Assessor	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Total	3.00	3.00	3.00



Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall Changed	%
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%
2012	6,619,700	123,661,107	25,113,200	508,096,664	0	49,847,700	713,338,371		-3.60%
2013	6,477,300	123,847,814	16,835,400	514,204,659	0	49,565,600	710,930,773		-0.34%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall Changed	%
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%
2012	2,573,066	118,370,473	24,493,165	497,480,929	0	49,847,700	692,765,333		-3.01%
2013	2,607,530	117,915,661	16,435,749	500,274,316	0	48,047,853	685,281,109		-1.08%

2012 Processing/ Data Entry

	2012	2011	2010	2009	2008
Property Transfer Affidavits	548	488	534	533	548
Deeds (includes Sheriff Deeds)	897	775	842	939	795
New Sheriff Deeds (2010 total may change)	114	130	150	157	146
Principal Residence Exemptions	302	313	297	320	483
Rescind	418	392	256	272	351
PP Statements	909	850	742	774	719
Field Inspections	460	1,188	546	344	1,035
Permit Inspections	126	0	145	N/A	219
Land Divisions/Combos (New Parcels)	9	7	5	81	50
July Board of Review Appeals	115	108	90		
March Board of Review Appeals	275	204	335	541	694
December Board of Appeals	101	52	44		
*Full Tribunal Final Judgment Received	3	9	0	0	
*Small Claims Final Judgment Received	24	22	54	32	
**Total Documents Processed/Accts Updated	4,163	4,386	3,836		
Misc. Info: Website Hits (01/01/10 - 12/31/10)	60,178	91,691	89,246		

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

Michigan Tax Tribunal Dockets Received in 2012

Dockets may contain multiple parcels and multiple assessments under appeal. Prior year Dockets that are still on-going or settled are not listed.

Appeal Types	New Only 2012	New Only 2011	New Only 2010
Classification	0	2	34
Com/Ind	5	16	22
RES/Other	26	26	21
Total	31	44	77

Historic Township Housing Value Analysis

Using True Cash Value	Low	High	Average	Median	Mode		% Chg
2012	35,000	799,200	129,522	125,800	131,800	1.019	1.94%
2011	34,400	771,800	128,334	123,400	131,600	0.892	-10.84%
2010	29,900	771,800	144,440	138,400	151,400	0.914	-8.59%
2009	44,800	852,800	159,416	151,400		0.918	-8.24%
2008	49,200	917,000	174,208	165,000		0.986	-1.43%



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 2014 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 2014 budget requests expenditures of \$71,360. 2013 projected actual expenditures are \$8,090. The 2013 budget reflects zero elections being held, while the 2014 budget reflects the August Primary and November Gubernatorial Election.

Resources Available

The Township no longer receives reimbursement for costs associated with the school elections because of legislation moving school elections to the even year November ballot. The Township does not get reimbursed for the August and November state elections.

**ELECTIONS**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-262.00-701.000	ELECTION INSPECTORS	\$ 54,687	\$ -	\$ -	\$ 38,040
101-262.00-703.005	PART TIME HELP	524	-	-	1,000
101-262.00-715.000	SOCIAL SECURITY/MEDICARE	185	-	-	200
101-262.00-718.000	PENSION CONTRIBUTION	13	-	-	20
101-262.00-724.000	WORKERS COMP	58	-	80	100
101-262.00-726.000	OFFICE SUPPLIES	7,275	3,000	3,000	8,000
101-262.00-803.000	POSTAGE	3,811	1,000	1,000	5,000
101-262.00-818.000	CONTRACTUAL SERVICES	4,539	4,000	3,510	4,000
101-262.00-818.035	CONTR COUNTY SERVICES	11,277	-	-	14,000
101-262.00-956.000	MISCELLANEOUS	5,190	500	500	1,000
Totals		\$ 87,559	\$ 8,500	\$ 8,090	\$ 71,360



Elections Department Performance Indicators

1. ELECTION INSPECTORS					
	2008	2009	2010	2011	2012
New Election Inspectors	63	2	5	2	6
Net Loss/Gain	+50	-23	-2	-12	+3
Total Number of Election Inspectors	153	130	128	116	119
2. VOTER EDUCATION PROJECTS					
A. Mock/Student Council Elections					
	2008	2009	2010	2011	2012
# of Schools/Groups	3	1	1	0	2
Students Participating	1,400+	1,000+	1,000+	0	1,400+
B. Elections Procedure Demo/Local Govt. Instruction					
	2008	2009	2010	2011	2012
# of Schools/Groups	1	0	0	0	0
Students Participating	200+	0	0	0	0
3. ELECTIONS					
Date and Type of Election		Number of Voters	% Voter Turnout	Dollars Reimbursed	
2008:	01/15 - Presidential Primary	3,841	23%	\$11,708	
	05/06 - Holt Board of Education <i>(uncontested)</i>	783	5%	\$15,285	
	08/05 - Primary	3,180	19%	\$0	
	11/04 - General Election	14,088	79%	\$0	
2009:	05/05 - Holt Board of Education <i>(uncontested)</i>	886	5%	\$15,541	
	11/03 - Consolidated School (Mason/LCC)	1,453	8%	\$12,069	
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	
2011:	11/08 - Holt Board of Education	1,377	9%	\$12,015	
2012:	02/28 - Presidential Primary	3,318	18%	\$14,985	
	05/08 - Bond Proposal	4,296	24%	\$0	
	08/07 - Primary	4,015	22%	\$0	
	11/06 - General Election	13,515	73%	\$0	
4. VOTER REGISTRATION					
	2008	2009	2010	2011	2012
New Voters	2,840	2,553	2,089	1,802	2,429
Cancellations	2,117	2,393	1,850	1,618	2,073
Number of Registered Voters	17,929	17,698	17,748	17,891	18,476
Number of Permanent Absentee Voters	2,294	2,314	2,490	2,504	2,820



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 2014 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. Continue 4-year savings account for roof replacement at the Community Services Center
5. Replace the Community Services Center emergency generator that provides the necessary backup power supply for the building.

Resources Needed

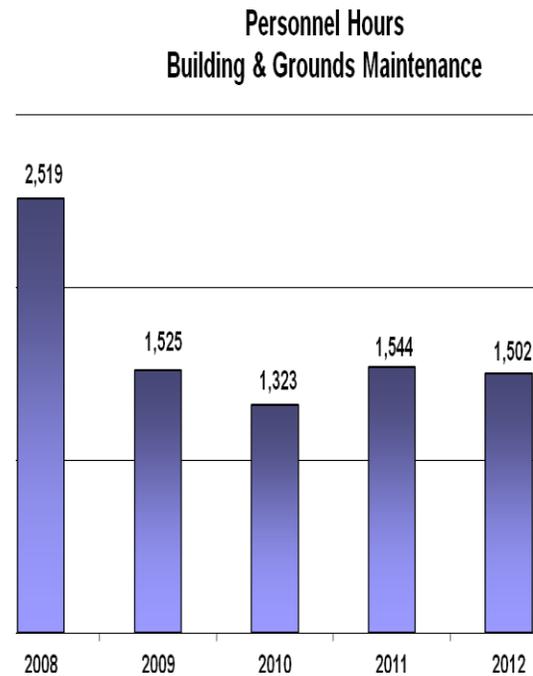
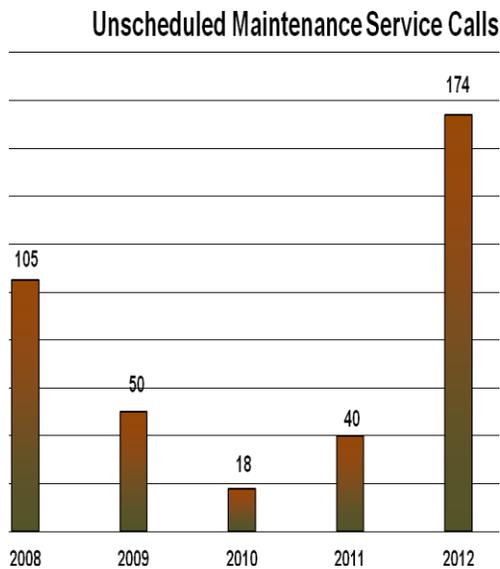
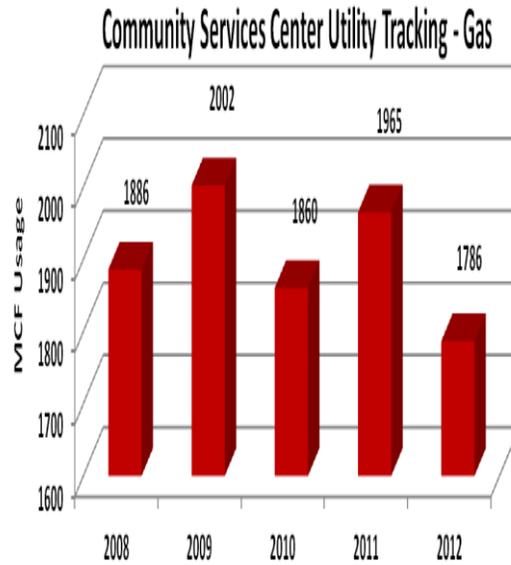
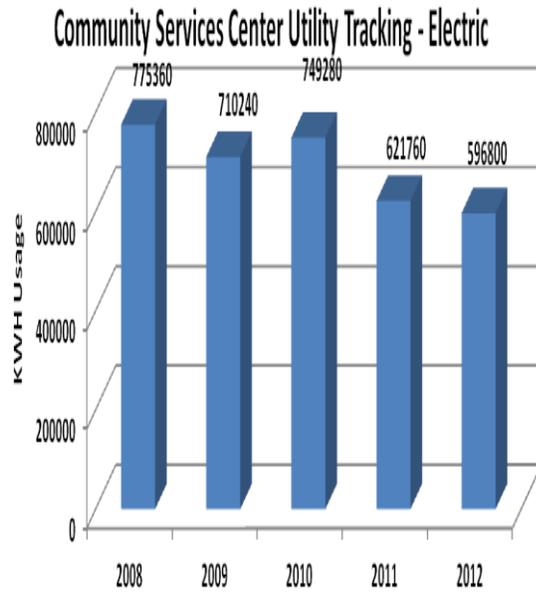
The attached year 2014 budget requests expenditures of \$515,830 (with an additional \$150,000 committed fund balance toward replacing the roof in the Community Service Center), an increase of \$211,800 (70%) from the 2013 projected operating budget. This budget incorporates the electrical cost for the Holt Plaza township sign, the labor, benefits and materials previously charged to the Downtown Development Authority to maintain their buildings and properties.

**BUILDINGS & GROUNDS**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-265.00-703.000	SALARIES	\$ 32,155	\$ 39,260	\$ 39,720	\$ 85,540
101-265.00-703.005	PART TIME HELP	148	1,350	1,350	16,580
101-265.00-703.010	OVERTIME	2,080	2,730	2,730	4,720
101-265.00-715.000	SOCIAL SECURITY/MEDICARE	2,524	3,380	3,380	8,310
101-265.00-716.000	HEALTH INSURANCE	6,787	9,830	8,940	18,590
101-265.00-716.010	DENTAL INSURANCE	872	1,130	1,040	2,100
101-265.00-717.000	LIFE INSURANCE	171	200	200	440
101-265.00-718.000	PENSION CONTRIBUTION	3,215	3,930	3,930	8,550
101-265.00-719.000	DISABILITY INSURANCE	254	300	300	650
101-265.00-724.000	WORKERS COMP	548	960	730	2,500
101-265.00-730.000	GASOLINE	1,664	2,070	2,070	4,610
101-265.00-775.001	EQUIPMENT & SUPPLIES	5,015	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	64,338	55,580	55,420	57,650
101-265.00-853.000	TELEPHONE/COMM	15,818	17,700	16,300	15,300
101-265.00-921.030	UTILITIES - WATER	8,172	7,740	6,670	7,000
101-265.00-921.035	UTILITIES - SEWER	4,324	4,340	3,520	3,690
101-265.00-921.040	UTILITIES - ELECTRIC	67,249	78,470	66,040	73,550
101-265.00-921.045	UTILITIES - GAS	11,238	17,570	17,570	19,330
101-265.00-930.000	BUILDING MAINT & REPAIRS	19,674	33,900	37,540	48,900
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	-	3,610	4,530	4,420
101-265.00-956.000	MISCELLANEOUS	-	600	600	600
101-265.00-970.000	CAPITAL OUTLAY	-	23,650	23,650	125,000
Totals		\$ 246,246	\$ 316,100	\$ 304,030	\$ 515,830



DELHI CHARTER TOWNSHIP 2014 BUILDING AND GROUNDS – GENERAL FUND Indicators of Departmental Objectives/Goals





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

Year 2014 Goals

1. Continue grounds improvement efforts.
2. Continue to provide professional and courteous service to the cemetery patrons.
3. Reduce full time staff effort through contracting interment services.

Resources needed

The attached year 2014 budget requests expenditures of \$122,540, and includes \$15,000 for a 4-year savings account for roadway repairs and/ or replacement, a decrease of \$8,290 (6%) from the 2013 projected operating budget.

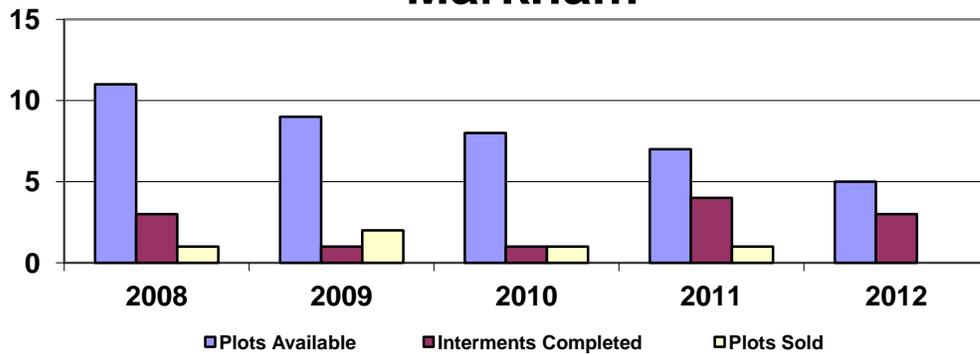
**CEMETERY**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-276.00-703.000	SALARIES	\$ 38,863	\$ 37,180	\$ 37,760	\$ 35,160
101-276.00-703.005	PART TIME HELP	5,305	10,360	10,360	12,100
101-276.00-703.010	OVERTIME	1,752	1,720	1,720	1,650
101-276.00-715.000	SOCIAL SECURITY/MEDICARE	3,301	3,830	3,830	3,800
101-276.00-716.000	HEALTH INSURANCE	10,978	9,110	8,290	7,220
101-276.00-716.010	DENTAL INSURANCE	1,429	1,050	960	820
101-276.00-717.000	LIFE INSURANCE	280	190	190	180
101-276.00-718.000	PENSION CONTRIBUTION	3,925	3,720	3,720	3,520
101-276.00-719.000	DISABILITY INSURANCE	416	280	280	270
101-276.00-724.000	WORKERS COMP	599	1,130	1,130	1,170
101-276.00-730.000	GASOLINE	2,600	1,920	1,920	1,790
101-276.00-731.000	PROPANE GAS	-	250	250	250
101-276.00-775.001	EQUIPMENT & SUPPLIES	3,777	5,800	5,800	5,800
101-276.00-818.000	CONTRACTUAL SERVICES	28,772	33,190	37,490	34,190
101-276.00-853.000	TELEPHONE/COMM	79	80	80	100
101-276.00-921.040	UTILITIES - ELECTRIC	446	850	500	550
101-276.00-930.000	BUILDING MAINT & REPAIRS	48	500	8,000	8,000
101-276.00-930.020	EQUIPMENT MAIN & REPAIR	663	4,340	5,300	2,720
101-276.00-956.000	MISCELLANEOUS	-	2,500	2,500	2,500
101-276.00-960.000	EDUCATION & TRAINING	85	250	250	250
101-276.00-967.020	TWP PROP-DRAIN/TAX/SAD	-	500	500	500
Totals		\$ 103,318	\$ 118,750	\$ 130,830	\$ 122,540

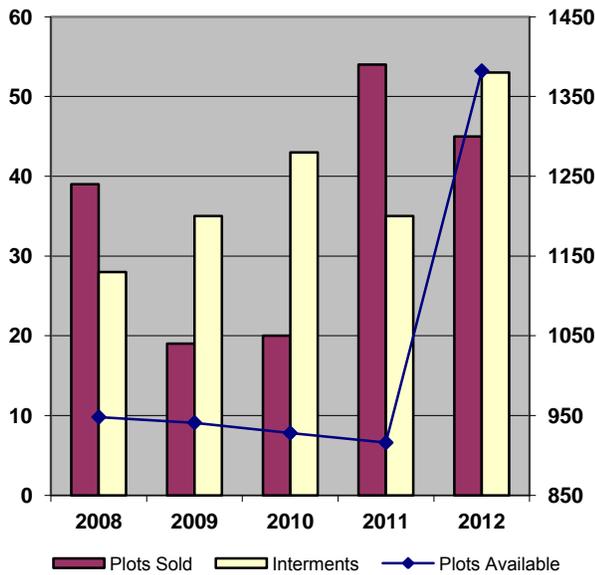


DELHI CHARTER TOWNSHIP 2014 CEMETERY – GENERAL FUND Indicators of Departmental Objectives/Goals

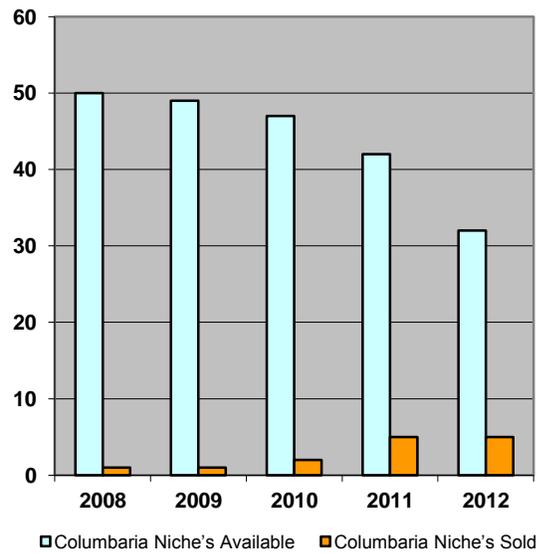
Markham



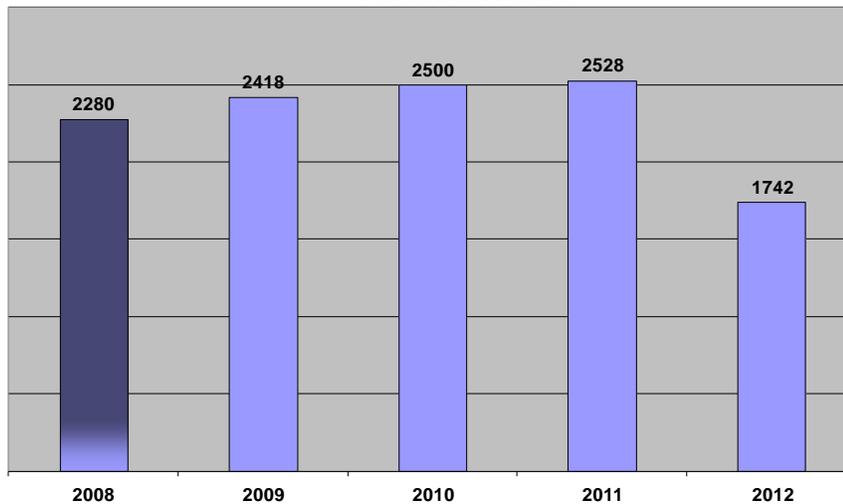
Maple Ridge - Burial Plots



Maple Ridge Columbaria Niche's



Personnel Hours





DEPARTMENT – Stormwater (281)

Purpose or Objective of this Department

To manage the Delhi Charter Township (Delhi) Stormwater Phase II program to protect and improve local water quality in full compliance with 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; and performing public education. In addition, work with the Ingham County Drain Commission to resolve drainage problems in the best interest of Delhi and its citizens. Lastly, plan future stormwater improvements to successfully utilize state and federal grant monies to simultaneously improve water quality and save money for both Delhi (at large drain assessments) and its citizens (individual drain assessments).

Activities of this Department

1. Participate with the Ingham County Drain Commission to resolve drainage problems in specific drainage basins and throughout Delhi 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 Delhi 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.
4. Participate in the formulation of federally approved Watershed Management Plans for both the Red Cedar and Grand Rivers.

Year 2014 Goals

1. Maintain compliance with Delhi's Phase II Stormwater permit.
2. Participate fully in the formulation of Watershed Management Plans for both the Red Cedar River and the Grand River.
 - a. Use previous and ongoing water quality monitoring data to identify areas needing water quality improvements within Delhi.
 - b. Formulate all possible corrective actions.
 - c. List the areas of concern and the corrective actions (construction of treatment, implementation of public education programs, or other local programs) in the Watershed Management Plans.
 - d. Once the plans are approved, any implementation of the corrective actions through federal and state grant moneys would lower Ingham County Drain Commission assessments for our residents.
3. Continue Best Management Practices for Stormwater Phase II objectives.
4. Re-instate the street tree grant program to assist with stormwater management and promote public health benefits.

Resources Needed

The attached year 2014 budget requests expenditures of \$391,280, a decrease of \$3,690 (1%) from the 2013 projected budget.

**STORMWATER**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-281.00-703.000	SALARIES	\$ 23,837	\$ 35,570	\$ 37,750	\$ 28,740
101-281.00-703.005	PART TIME HELP	8,755	14,360	14,360	14,900
101-281.00-703.010	OVERTIME	1,009	1,620	1,620	940
101-281.00-715.000	SOCIAL SECURITY/MEDICARE	2,330	4,000	4,160	3,460
101-281.00-716.000	HEALTH INSURANCE	4,634	9,590	8,720	6,340
101-281.00-716.010	DENTAL INSURANCE	605	1,110	1,110	720
101-281.00-717.000	LIFE INSURANCE	119	180	180	150
101-281.00-718.000	PENSION CONTRIBUTION	2,484	3,560	3,780	2,880
101-281.00-719.000	DISABILITY INSURANCE	177	270	270	220
101-281.00-724.000	WORKERS COMP INSUR	262	1,100	1,100	970
101-281.00-726.000	OFFICE SUPPLIES	193	500	500	500
101-281.00-730.000	GASOLINE	1,368	2,020	2,020	1,570
101-281.00-741.000	OTHER OPERATING EXPENSE	1	500	250	250
101-281.00-742.000	LABORATORY SUPPLIES	23	1,000	4,500	4,500
101-281.00-745.000	OFF-SITE LAB TESTING	-	1,000	500	500
101-281.00-775.003	SAFETY EQUIP AND SUPPLIES	-	500	250	250
101-281.00-801.000	LEGAL FEES	-	2,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	6,000	2,000	1,000	1,000
101-281.00-818.225	SOLID WASTE DISPOSAL	753	1,000	1,000	1,000
101-281.00-853.000	TELEPHONE/COMM	(136)	140	140	140
101-281.00-928.000	REGULATORY FEES	10,896	9,210	9,740	9,740
101-281.00-930.020	EQUIPMENT MAIN & REPAIR	6,321	4,520	5,420	2,510
101-281.00-956.000	MISCELLANEOUS	-	200	200	200
101-281.00-956.005	COMMUNITY OUTREACH	2,258	12,600	9,400	22,800
101-281.00-960.000	EDUCATION & TRAINING	500	1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS	52,669	285,000	158,180	158,180
101-281.00-991.000	PRINCIPAL	92,157	-	126,820	126,820
Totals		\$ 217,215	\$ 394,550	\$ 394,970	\$ 391,280



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 Department of Roads and Transportation, 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 Department of Roads and Transportation and Capital Area Regional Transportation System group to coordinate and direct federal, state and local funding to transportation 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 2014 Goals

1. To work with the DDA, Ingham County Department of Transportation & Roads, Community Development and Parks Commission to continue to implement our Non-Motorized Transportation Plan.
2. Continue with the installation of new sidewalks along existing primary roads.

Resources Needed

The attached year 2014 budget reflects expenditures of \$1,008,190 which is an increase of \$315,130 from the 2013 projected expenditures.

**INFRASTRUCTURE**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-446.00-922.000	STREETLIGHTS	\$ 332,929	\$ 378,000	\$ 348,000	\$ 348,000
101-446.00-969.000	STREET IMPROVEMENTS	150,475	222,500	159,710	100,000
101-446.00-969.002	SIDEWALK IMPR/REPAIR	73,863	227,000	185,350	290,000
101-446.00-971.140	RAM TRAIL	-	-	-	270,190
101-446.00-999.410	TRAN TO N CONN TRAIL	-	252,830	-	-
Totals		\$ 557,267	\$ 1,080,330	\$ 693,060	\$ 1,008,190



Street Improvements (in Partnership with Ingham County Department of Roads & Transportation)					
	2009	2010	2011	2012	2013
Miles of Roadway	.25	.23	1.92	.53	.69

Streetlights				
Year	Service Providers	Number of Districts	Number of Lights in Districts	Number of "At-Large" Lights
2012	Consumers Energy	93	1,386	118
	Board of Water & Light	11	373	10
	Totals	104	1,759	128

Sidewalks			
Year	Sidewalk Inspections	Sidewalk/Trail Construction	Sidewalk Repaired or Replaced
2007	55 miles	982 LF	900 Sq Ft
2008	20 miles	15,200 LF	740 Sq Ft
2009	24 miles	0 LF	755 Sq Ft
2010	7 miles	0 LF	390 Sq Ft
2011	68 miles	0 LF	2,617 Sq Ft
2012	26 miles	4,670 LF	1,510 Sq Ft
2013	17 miles	3.3 miles	3,000 Sq Ft <small>(est.)</small>

** Some portion of projects listed was completed using DDA, grant or other funding. Numbers are approximate.*



DEPARTMENT – Community Development (721)

Purpose or Objective of the Department

The primary 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.

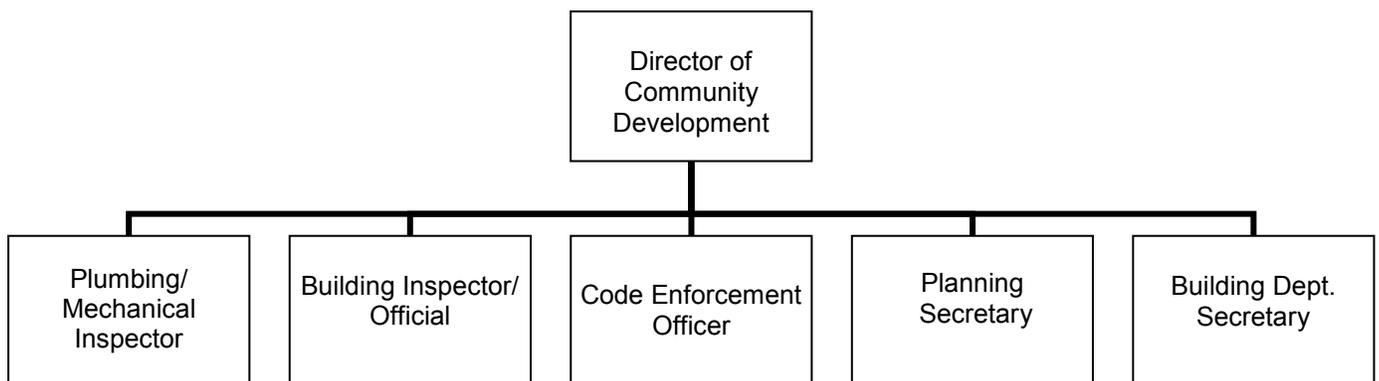
Activities of the Department

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/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, as well as many other services.

Year 2014 Department Goals

- 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 this economic and development policy. Work with regional partners to facilitate this perspective.
- Continue to encourage and provide educational/training opportunities for PC and ZBA members. Achieve required education necessary to maintain certifications and accreditations for departmental staff.
- Continue implementation of the NMTP, including the Townships’ sidewalk maintenance and improvement program. Focus on achieving implementation of vital improvements that enable walking and alternative transportation around key community assets.
- 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 stabilization of property value.
- 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 and facilitate regional collaborative efforts as appropriate.
- Provide staffing and assistance to other Township Departments as needed and appropriate.

The fiscal year 2014 budget request is for \$652,270, a decrease of \$11,240 from the 2013 projected budget.





COMMUNITY DEVELOPMENT

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-721.00-703.000	SALARIES	\$ 319,751	\$ 323,130	\$ 323,130	\$ 331,530
101-721.00-704.000	PLANNING COMM SALARIES	6,120	13,140	10,000	13,200
101-721.00-715.000	SOCIAL SECURITY/MEDICARE	24,287	26,050	26,050	26,700
101-721.00-716.000	HEALTH INSURANCE	69,507	74,100	72,000	72,300
101-721.00-716.010	DENTAL INSURANCE	8,263	8,700	8,000	8,000
101-721.00-717.000	LIFE INSURANCE	1,627	1,650	1,650	1,700
101-721.00-718.000	PENSION CONTRIBUTION	32,017	32,320	32,320	33,160
101-721.00-719.000	DISABILITY INSURANCE	2,423	2,460	2,460	2,520
101-721.00-724.000	WORKERS COMP INSUR	1,455	1,600	1,600	1,620
101-721.00-725.000	CLOTHING/CLEANING ALLOW	703	1,000	1,000	1,000
101-721.00-726.000	OFFICE SUPPLIES	999	2,000	2,000	2,000
101-721.00-730.000	GASOLINE	3,317	3,840	3,840	3,840
101-721.00-801.000	LEGAL FEES	8,778	8,000	8,000	8,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBS	1,871	1,800	1,800	1,800
101-721.00-803.000	POSTAGE	2,322	1,800	1,800	1,800
101-721.00-818.000	CONTRACTUAL SERVICES	22,526	22,950	22,950	22,950
101-721.00-818.040	CONTR SERV-PLAN FUNCTIONS	7,070	5,000	5,000	-
101-721.00-853.000	TELEPHONE/COMM	4,019	3,380	3,380	3,500
101-721.00-870.000	MILEAGE	422	300	300	300
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	2,264	2,400	3,330	3,350
101-721.00-930.062	NSP-1953 ADELPHA	9,696	61,400	61,400	-
101-721.00-930.063	NSP HOME	-	80,000	30,000	80,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	146	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	4,212	4,400	4,000	4,000
101-721.00-956.000	MISCELLANEOUS	659	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMT EXPENSE	13,673	18,000	18,000	18,000
101-721.00-959.000	SOIL EROSION & SED CNTRL	1,140	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	3,754	6,500	6,500	6,500
101-721.00-970.000	CAPITAL OUTLAY	-	8,500	8,500	-
Totals		\$ 553,021	\$ 718,920	\$ 663,510	\$ 652,270

Staffing Levels			
	2012	2013	2014
Director of Community Develop	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
Total	6.00	6.00	6.00



Selected Departmental Indicators

Planning & Zoning									
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Rezoning	17	15	12	5	7	0	2	2	1
Special Use Permit	9	7	6	4	6	1	2	7	5
Text Amendments	5	5	10	21	5	4	2	2	2
Site Plans Submitted	25	21	13	10	3	9*	8*	12*	11*
Number of Zoning Board of Appeals Mtgs.	10	6	7	8	5	6	4	3	4
Number of ZBA cases	20	7	12	11	7	8	4	5	5
Variance Granted	20	6	12	9	6	4.5	4	4	5
Appeals/Request for Interpretation	3	1	0	2	0	2	0	0	0
<i>*including Administratively approved plans.</i>									
Building & Trades Permit/Inspection Activity									
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Permits Issued (building & trades)	2,136	2,584	1,526	1,157	986	1,141	1,300	1,165	1,140
Number of Inspections Completed	6,396	5,539	4,604	2,878	2,509	2,047	2,646	2,300	2,222
Permit Revenue			\$358,773	\$312,958	\$143,514	\$146,233	\$171,416	\$173,426	\$137,310
SESC Permit & Inspection Activity (APA & MEA Programs)									
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Permits Issued					46	53	66	41	46
Total APA Projects					21	25	16	4	3
Waivers Provided					6	12	26	20	28
Number of Inspections					628	1,057	526	531	496
SESC Permit Revenue					\$19,476	\$23,056	\$28,444	\$25,798	\$18,504
<i>* Data provided for partial program year (April 5, 2008 and July 1, 2008 through December 31, 2008).</i>									
Code Enforcement & Rental Registration/Inspection Program									
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Code Enforcement Cases	547	558	592	585	530	563	571	565	415
Total Registered Rental Units	1,857	2,044	2,396	2,341	2,480	2,493	2,521	2,579	2,672
Rental Inspections Completed	558	1,290	1,802	1,606	1,400	2,058	1,364	2,216	1,571
Newly Registered Properties	*	*	*	*	33	50	35	67	56
<i>* This data was not previously tracked.</i>									
Land Divisions									
	2004	2005	2006	2007	2008	2009	2010	2011	2012
# of Applications	*	*	*	*	11	5	3	8	9
# Approved or Approved w/ Conditions	*	*	*	*	11	5	3	7	9
Application Fees					\$3,125	\$1,895	\$875	\$2,000	\$1,750



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

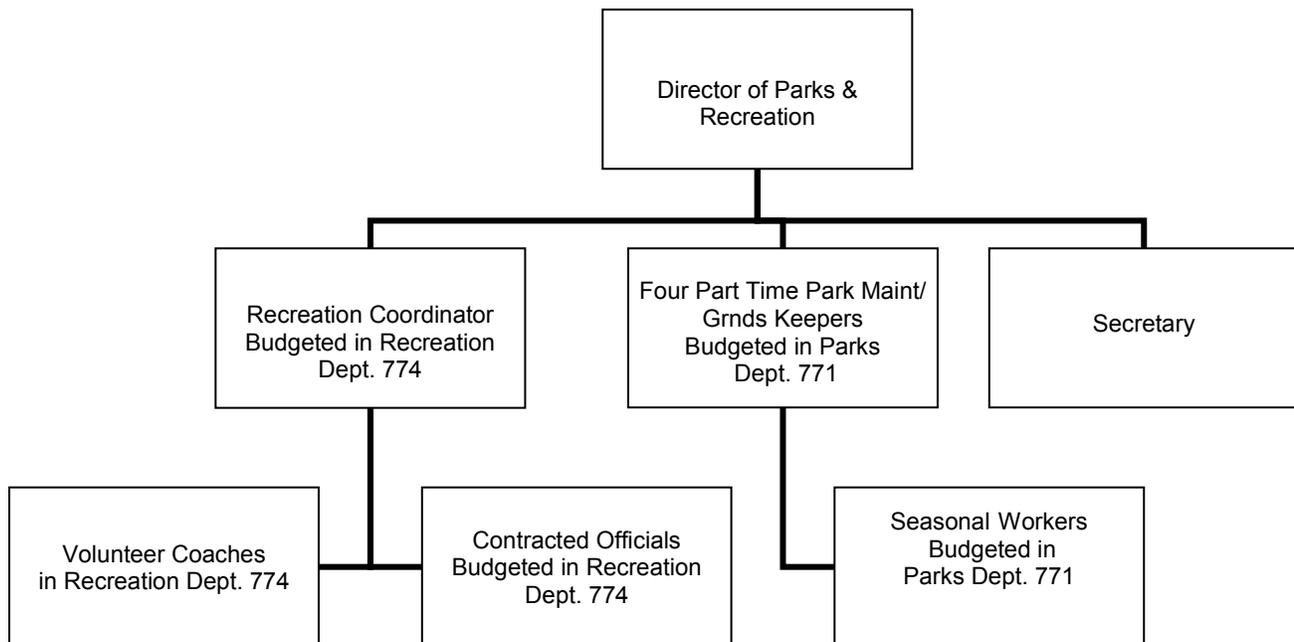
Expenditures in this activity include costs relating to the Parks & Recreation Director and secretary, Parks Commission, plus other administrative costs such as master plan research, memberships, education, insurance, office supplies, telephone, and postage.

Year 2014 Goals

1. Up-date the five year Recreation Master plan and submit it to the Department of Natural Resources. Continue to pursue grants through the DNR.
2. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.

Resources Needed

The attached year 2014 budget requests expenditures of \$193,830. 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	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-752.00-703.000	SALARIES	\$ 108,677	\$ 109,100	\$ 109,100	\$ 111,940
101-752.00-703.010	OVERTIME	597	1,000	1,000	1,000
101-752.00-704.001	PK COMM COMPENSATION	3,780	5,460	5,280	5,460
101-752.00-715.000	SOCIAL SECURITY/MEDICARE	8,520	8,840	8,830	9,060
101-752.00-716.000	HEALTH INSURANCE	10,852	11,590	11,260	11,030
101-752.00-716.010	DENTAL INSURANCE	1,079	1,140	1,040	1,040
101-752.00-717.000	LIFE INSURANCE	551	550	550	580
101-752.00-718.000	PENSION CONTRIBUTION	10,868	10,910	10,910	11,200
101-752.00-719.000	DISABILITY INSURANCE	823	830	830	850
101-752.00-724.000	WORKERS COMP INSUR	1,089	2,000	2,020	2,120
101-752.00-726.000	OFFICE SUPPLIES	1,859	2,000	2,000	2,000
101-752.00-802.000	MEMBERSHIPS,DUES,SUBS	1,014	1,000	1,000	1,000
101-752.00-803.000	POSTAGE	676	1,500	1,500	1,500
101-752.00-818.000	CONTRACTUAL SERVICES	1,750	7,500	7,500	7,500
101-752.00-853.000	TELEPHONE/COMM	6,340	7,550	7,550	7,550
101-752.00-956.000	MISCELLANEOUS	1,439	6,000	6,000	6,000
101-752.00-960.000	EDUCATION & TRAINING	3,049	5,000	5,000	5,000
101-752.00-967.000	MASTER PLAN RESEARCH	-	1,000	1,000	9,000
Totals		\$ 162,963	\$ 182,970	\$ 182,370	\$ 193,830

Staffing Levels			
	2012	2013	2014
Dir 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	0.00	0.00
Bldg Maint/Grnds Keeper	0.90	0.90	3.60
Maint/Athletic Grnds Keeper	0.90	0.90	0.00
Seasonal Workers	3.52	4.70	5.00
Total	9.32	9.50	11.60



Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2008	2009	2010	2011	2012
	Number of Teams				
Adult Softball Summer League	20	18	21	23	23
Adult Softball Fall League	22	24	20	18	19
Youth Basketball	49	52	47	48	42
Youth Floor Hockey	20	22	22	21	15
Youth Competitive Softball	27	34	27	27	29
Youth Recreational Softball & Baseball	74	55	69	60	43
Youth Soccer	24	26	24	23	23
Youth Flag Football	25	26	35	20	20
Youth Volleyball	13	14	12	13	15
Eastside Soccer	-	-	-	-	4

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	284	262	263	326
Adult Softball Fall League	264	281	270	216	273
Youth Basketball	450	463	402	424	358
Youth Floor Hockey	212	222	205	197	170
Youth Competitive Softball	351	330	442	324	348
Youth Recreational Softball & Baseball	893	954	833	635	514
Youth Soccer	258	268	184	243	250
Youth Flag Football	232	224	214	207	187
Youth Volleyball	138	148	120	120	142
Eastside Soccer	-	-	-	-	49

Lessons-Special Events-Camps-Trips	Number of Participants				
	Tennis Lessons - Youth & Adults	199	192	155	-
Hershey Track & Field	725	780	700	700	700
Punt, Pass & Kick	114	100	80	80	76
Pitch, Hit & Run	93	15	80	80	88
Summer Baseball Camp	18	34	33	-	-
Summer Softball Camp	18	27	27	-	21
Summer Basketball Camp	-	-	-	-	-
Senior Citizens Day Trips	9 trips	8 trips	11 trips	11 trips	10 trips

Park Activities					
Number of Parks Maintained	9	9	9	9	9
Number of Acres of Parks Maintained	120	120	120	120	120
Number of Acres of School Property Maintained	53	53	53	53	53
Number of Pavilion Reservations	98	100	138	151	130

NOTES

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.

* indicates 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 *ten 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 (2 acres) – 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)
- Holt/Aurelius Property – (1 acres) – Gardens, benches, 911 memorial, sculpture

Year 2014 Goals

1. Continue to maintain the high quality of the parks appearances.
2. Purchase Scag Mower (\$15,000), Riding Painter (\$20,000), and Golf Cart (used \$1,500).
3. Maintenance at Veteran Memorial Gardens on broken concrete walkway, paint entrances and fence, expand irrigation. Funds for improvements will come from cell tower revenue.

Resources Needed

The attached year 2014 budget requests expenditures of \$517,100. The budget reflects four part-time positions (1,872 hrs/yr.), 11 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

\$9,000 of income is expected from the school district mowing reimbursement and \$3,000 is expected from the Jr. Rams Sports programs support. \$6,000 is expected from pavilion rentals.

**PARKS**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-771.00-703.000	SALARIES	\$ 51,322	\$ 52,200	\$ -	\$ -
101-771.00-703.005	PART TIME HELP	73,938	76,500	118,290	146,400
101-771.00-703.010	OVERTIME	2,159	2,400	2,400	2,400
101-771.00-703.051	SEASONAL LABOR	71,084	94,700	98,700	109,690
101-771.00-715.000	SOCIAL SECURITY/MEDICARE	14,728	17,290	16,790	19,780
101-771.00-716.000	HEALTH INSURANCE	14,481	16,800	-	-
101-771.00-716.010	DENTAL INSURANCE	1,678	1,770	-	-
101-771.00-717.000	LIFE INSURANCE	229	270	-	-
101-771.00-718.000	PENSION CONTRIBUTION	4,364	5,220	-	-
101-771.00-719.000	DISABILITY INSURANCE	344	400	-	-
101-771.00-724.000	WORKERS COMP INSUR	2,573	5,770	5,690	6,900
101-771.00-725.000	CLOTHING/CLEANING ALLOW	1,177	2,500	2,500	2,500
101-771.00-730.000	GASOLINE	12,783	10,500	10,500	10,500
101-771.00-748.000	TOOLS	1,679	2,500	2,500	2,500
101-771.00-775.001	EQUIPMENT & SUPPLIES	9,873	8,000	8,000	8,000
101-771.00-775.003	SAFETY EQUIP AND SUPPLIES	236	500	500	500
101-771.00-818.000	CONTRACTUAL SERVICES	35,824	28,300	40,000	46,130
101-771.00-921.030	UTILITIES - WATER	12,307	5,500	8,700	9,200
101-771.00-921.035	UTILITIES - SEWER	9,013	2,100	4,300	4,500
101-771.00-921.040	UTILITIES - ELECTRIC	29,029	36,300	36,300	38,000
101-771.00-921.045	UTILITIES - GAS	1,405	4,250	4,250	4,600
101-771.00-930.000	BLDG & GRDS MAINT & REP	14,375	15,000	23,000	15,000
101-771.00-930.010	GROUNDS MAIN & REPAIR	18,559	15,000	20,000	20,000
101-771.00-930.020	EQUIPMENT MAIN & REPAIR	13,112	10,000	10,000	10,000
101-771.00-931.000	VEHICLE REPAIR/MAINT	4,794	5,000	5,000	5,000
101-771.00-956.000	MISCELLANEOUS	1,909	2,000	2,000	2,000
101-771.00-967.020	TWP PROP-DRAIN/TAX/SAD	2,769	-	-	-
101-771.00-970.000	CAPITAL OUTLAY	43,145	79,000	83,000	53,500
101-771.00-974.240	VALHALLA PK PAV/RESTROOM	246,240	-	-	-
Total		\$ 695,129	\$ 499,770	\$ 502,420	\$ 517,100



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.

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 organizations with their community events and programs.

Year 2014 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 2014 budget requests expenditures of \$175,000. The budget reflects one full-time position and approximately 60 contractual employees. 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

\$ 87,000 of income is expected from user fees.

**RECREATION**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
101-774.00-703.000	SALARIES	\$ 51,998	\$ 52,200	\$ 52,200	\$ 53,560
101-774.00-715.000	SOCIAL SECURITY/MEDICARE	3,649	3,400	4,000	4,100
101-774.00-716.000	HEALTH INSURANCE	12,770	5,800	13,260	13,180
101-774.00-716.010	DENTAL INSURANCE	1,011	1,070	970	970
101-774.00-717.000	LIFE INSURANCE	265	270	270	280
101-774.00-718.000	PENSION CONTRIBUTION	5,200	5,220	5,220	5,360
101-774.00-719.000	DISABILITY INSURANCE	394	400	400	410
101-774.00-724.000	WORKERS COMP INSUR	1,251	1,370	1,420	1,460
101-774.00-739.000	T-SHIRTS & UNIFORMS	8,310	15,000	15,000	15,000
101-774.00-739.001	AWARDS & TROPHIES	1,788	2,500	2,500	2,500
101-774.00-775.001	EQUIPMENT & SUPPLIES	11,292	15,500	15,500	15,500
101-774.00-802.001	ASA MEN'S FEES-SOFTBALL	1,427	1,320	1,320	1,320
101-774.00-802.002	ADULT SOFTBALL UMPIRES	6,710	14,400	14,400	14,400
101-774.00-809.000	SENIOR CITIZEN TRIPS	48,000	25,000	25,000	25,000
101-774.00-812.000	RECREATION ENTRY FEES	1,291	1,300	1,300	1,300
101-774.00-818.000	CONTRACTUAL SERVICES	15,664	19,860	15,860	15,860
101-774.00-910.001	ASA FIELD INSURANCE	300	300	300	300
101-774.00-956.000	MISCELLANEOUS	3,956	500	500	500
101-774.00-956.040	SPECIAL EVENTS	2,434	4,000	4,000	4,000
Totals		\$ 177,710	\$ 169,410	\$ 173,420	\$ 175,000

**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 support the additional revenues needed by both the Fire Fund and the Police Fund.

RESOURCES NEEDED: The attached year 2014 budget requests expenditures of \$326,600 and transfers out of \$2,085,980 for a total of \$2,412,580. Expenditures decreased \$74,600 from the 2013 projection of \$401,200 and transfers out increased \$176,270 from the 2013 projected expenditures of \$1,909,740, a net increase of \$101,670 from the 2013 projected total of \$2,310,910.

OTHER FUNCTIONS

GL Number	Description	2012	2013	2013	2014
		Actual	Budget	Projected	Budget
101-850.00-714.000	RETIREE'S BENEFITS	\$ 196,250	\$ 190,200	\$ 190,200	\$ 130,200
101-850.00-720.000	UNEMPLOYMENT-REIMB	5,797	5,000	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	6,283	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	11,863	15,000	17,000	15,000
101-850.00-803.000	POSTAGE	9,493	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	21,383	67,000	57,000	45,500
101-850.00-902.001	NEWSLETTER	1,958	6,600	4,400	4,400
101-850.00-910.000	INSURANCE & BONDS	51,229	51,500	49,000	50,000
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	7,260	11,000	11,000	11,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	2,785	2,300	3,100	8,000
101-850.00-956.000	MISCELLANEOUS	11,659	30,000	30,000	30,000
101-850.00-960.005	GROUP ED & TRAINING	-	3,000	3,000	3,000
101-850.00-964.000	TAX ADJ TO COUNTY/TWP	59,726	12,000	12,000	5,000
101-850.00-967.020	TWP PROP-DRAIN/TAX/SAD	838	1,500	1,500	1,500
101-850.00-999.206	TRANS OUT TO FIRE FUND	476,802	557,100	614,380	733,640
101-850.00-999.207	TRANS OUT TO POLICE FUND	1,148,654	1,299,800	1,295,330	1,352,340
Totals		\$ 2,011,980	\$ 2,270,000	\$ 2,310,910	\$ 2,412,580

**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 2014.

Resources Needed

The attached year 2014 budget requests expenditures of \$39,740

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 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	8,725	7,570	7,570	6,400
Totals		\$ 42,058	\$ 40,910	\$ 40,910	\$ 39,740



FIRE FUND (206)

Purpose or Objective of this Department

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

Activities of this Department

The Delhi Township Fire Department:

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

Year 2014 Goals

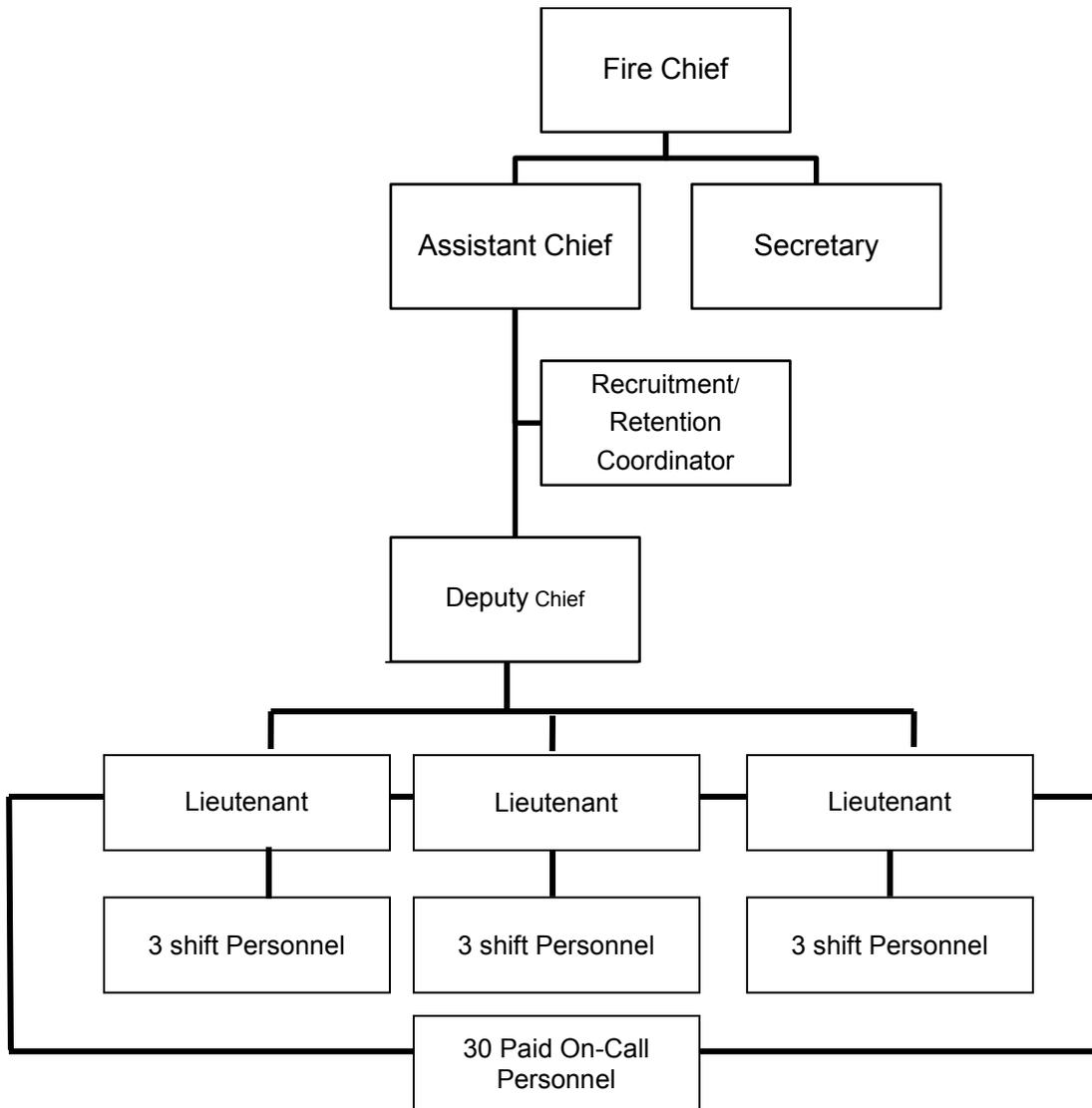
1. Deliver quality EMS and Fire services to the community via a blend of 30 part-time, and 16 full time personnel.
2. Through SAFER Grant activities, increase total part time personnel to 35 members.
3. Through regional collaboration, evaluate ambulance fees to verify that fees are fair to the customer, when compared with surrounding agencies.
4. Continue to cooperate with regional public safety agencies in an effort to improve service and reduce costs, including joint training through the Capital Region Training Consortium and mutual aid.
5. Continue to pursue financial resources through grant opportunities, while at the same time being fiscally responsible to the Delhi Township community.
6. Continue to increase fire department efficiency through the use of Delhi Township GIS information
7. Maintain all equipment in a state of readiness and monitor its condition

Resources Needed

The attached 2014 budget requests expenditures of \$1,971,860 an increase of \$92,590 from 2013 projected expenditures. This budget reflects personnel costs of a full time chief, assistant chief, recruitment/retention officer, secretary, and 12 full time firefighter/paramedics. Part time personnel costs include 112 hours per week for part-time staffing to supplement the fire suppression forces during the peak hours. Fire inspection is accomplished through contractual services with the Delhi Township Community Development Department and Lansing Fire Department Fire Marshal's Office. This budget reflects no capital outlay expenditures for 2014.



FIRE FUND



Staffing Levels			
	2012	2013	2014
Fire Chief	1.00	1.00	1.00
Asst. Chief	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Billing Clerk	0.40	0.00	0.00
Recruitment Coordinator	1.00	1.00	1.00
Lieutenant/Shift Supervisor	3.00	3.00	3.00
Shift Personnel	9.00	9.00	9.00
5th Man	1.50	1.50	2.80
On-Call/Volunteer-FTE's	2.10	3.80	4.20
Total	20.00	21.30	23.00



FIRE FUND SUMMARY (206)

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Taxes	\$ 1,069,685	\$ 1,015,650	\$ 1,016,120	\$ 1,014,700
Grants and Revenue Sharing	85,776	150,000	40,000	65,000
Other	193,182	197,700	208,770	158,520
Total Revenues	1,348,643	1,363,350	1,264,890	1,238,220
Expenditures				
Public Safety	1,825,445	1,920,450	1,879,270	1,971,860
Total Expenditures	1,825,445	1,920,450	1,879,270	1,971,860
Other Financing Sources (Uses)				
Transfer in from General Fund	476,802	557,100	614,380	733,640
Total Other Financing Sources	476,802	557,100	614,380	733,640
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**FIRE FUND REVENUES**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
206-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,055,871	\$ 1,004,150	\$ 1,005,150	\$ 1,003,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	11,460	9,400	9,400	9,600
206-000.00-445.000	DELQ TAX	2,256	2,000	1,500	2,000
206-000.00-445.005	DELINQUENT INTER & PEN	97	100	70	100
206-000.00-505.000	FEDERAL GRANT	85,776	150,000	40,000	65,000
206-000.00-675.030	DONATIONS FOR FIRE DEPT.	15	1,000	250	250
206-000.00-675.031	DONATIONS-911 MEMORIAL	6,251	-	250	-
206-000.00-686.000	TRAINING REIMB FROM FETA FL	177,680	189,700	191,270	141,270
206-000.00-687.000	REFUNDS/REBATE/REIMB	9,236	7,000	17,000	17,000
206-000.00-699.150	TRANS IN FROM GEN FUND	476,802	557,100	614,380	733,640
Totals		\$ 1,825,444	\$ 1,920,450	\$ 1,879,270	\$ 1,971,860



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 \$1,027,922 has been reduced by \$24,000 to account for possible delinquent taxes and tax adjustments, resulting in a budgeted amount of \$1,003,000.

Industrial Facilities Tax and Service Fees **404.000**

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes (0.75 mills instead of 1.5 mills). The taxable value for those properties is 10,327,796. The Fire Fund also receives a portion of fees paid in lieu of taxes. 2014 revenue is budgeted at \$9,600.

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 Fund.



FIRE DEPARTMENT

GL Number	Description	2012	2013	2013	2014
		Actual	Budget	Projected	Budget
206-336.00-703.000	SALARIES	\$ 815,477	\$ 781,950	\$ 792,470	\$ 821,880
206-336.00-703.005	PART TIME HELP	74,268	42,450	59,850	78,330
206-336.00-703.007	LONGEVITY	1,350	1,350	1,350	0
206-336.00-703.010	OVERTIME	102,668	153,520	114,300	116,270
206-336.00-703.011	HOLIDAY PAY	21,150	21,600	21,600	21,600
206-336.00-703.019	SALARIES-SAFER GRANT	49,109	50,150	50,180	53,150
206-336.00-705.000	BD OF APPEALS-PER DIEM	0	0	500	500
206-336.00-709.000	VOL FIREMENS SALARIES	85,904	120,600	97,800	105,100
206-336.00-709.019	VOL FF-SAFER GRANT	10,883	46,620	46,620	46,620
206-336.00-714.000	RETIREE'S BENEFITS	56,025	55,400	58,140	67,200
206-336.00-715.000	SOCIAL SECURITY/MEDICARE	88,215	94,900	92,820	97,020
206-336.00-716.000	HEALTH INSURANCE	151,688	159,240	154,480	173,190
206-336.00-716.010	DENTAL INSURANCE	18,004	15,400	13,450	14,350
206-336.00-716.019	HEALTH INSUR-SAFER GRANT	11,733	15,650	15,270	16,420
206-336.00-716.119	DENTAL INSUR-SAFER GRANT	1,011	1,750	1,620	1,620
206-336.00-717.000	LIFE INSURANCE	2,830	3,970	4,020	4,180
206-336.00-717.019	LIFE INSUR-SAFER GRANT	219	260	260	270
206-336.00-718.000	PENSION CONTRIBUTION	76,423	77,730	78,780	81,720
206-336.00-718.019	PENSION -SAFER GRANT	4,646	5,020	5,020	5,320
206-336.00-719.000	DISABILITY INSURANCE	5,297	7,870	5,990	6,210
206-336.00-719.019	DISABILITY-SAFER GRANT	328	390	390	410
206-336.00-720.000	UNEMPLOYMENT-REIMB	58	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	23,054	25,830	24,470	24,370
206-336.00-724.019	WORK COMP-SAFER GRANT	992	1,230	1,090	1,080
206-336.00-725.000	CLOTHING/CLEANING ALLOW	4,506	6,200	5,900	6,200
206-336.00-726.000	OFFICE SUPPLIES	1,911	2,700	2,700	2,700
206-336.00-730.000	GASOLINE	27,609	25,200	27,000	27,000
206-336.00-734.000	UNIFORMS	7,343	6,000	6,000	6,000
206-336.00-760.000	MEDICAL SUPPLIES	21,361	22,500	22,500	22,500
206-336.00-801.000	LEGAL FEES	22,621	10,000	1,000	1,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	3,141	4,250	4,250	4,250
206-336.00-804.000	PHYSICALS	7,498	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,307	1,500	1,500	1,500
206-336.00-818.000	CONTRACTUAL SERVICES	20,262	32,000	27,880	31,830
206-336.00-853.000	TELEPHONE/COMM	6,099	5,800	5,800	5,800
206-336.00-884.019	ADVERTISING-SAFER GRANT	0	0	12,000	4,000
206-336.00-910.000	INSURANCE & BONDS	55,125	57,280	57,280	57,280
206-336.00-921.030	UTILITIES - WATER	464	420	420	420
206-336.00-921.035	UTILITIES - SEWER	471	400	400	400
206-336.00-921.040	UTILITIES - ELECTRIC	824	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	1,480	1,650	2,500	2,500
206-336.00-930.000	BLDG & GRDS MAINT & REPR	8,553	7,500	7,500	7,500
206-336.00-956.000	MISCELLANEOUS	17,381	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	6,457	7,500	7,500	7,500
206-336.00-960.001	FIRE PREVENTION	6,094	5,000	5,000	5,000
206-336.00-960.019	ED & TRAIN-SAFER GRANT	3,610	22,000	22,000	22,000
206-336.00-970.000	CAPITAL OUTLAY	-	-	-	-
Totals		\$ 1,825,449	\$ 1,920,450	\$ 1,879,270	\$ 1,971,860



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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
1. Personnel						
A. Paid, on-call Personnel on 12/31	25	33	26	24	29	36
B. Number of Paid, on-call Applicants	n/a	n/a	n/a	n/a	n/a	30
C. Number of Paid, on-call Personnel Hired	5	14	9	6	11	9
D. Number of Paid, on-call Personnel Leaving	18	7	16	7	4	7
E. Shift Supervisors	3	3	3	3	3	3
F. Full time fire personnel	14	14	14	14	15	15
G. Part time inspection personnel - (manhours)	640	575	218*	365.5	261	189
2. Inspections						
A. Commercial Inspections Completed	836	1004	378	1129	826	708
3.. Number of Incidents						
A. Structure Fires	48	39	35	36	33	48
C. Vehicle Fires	20	21	25	12	11	12
D. Auto Accidents	100	100	80	80	99	74
E. False Alarms	99	133	120	119	139	70
F. Total Ambulance / EMS Calls	1644	1775	1750	1868	2026	2069
F. Total Incidents	478	512	480	456	451	512
H. Total Call Volume	2122	2287	2230	2324	2477	2581
4. Burning Permits						
A. Delhi Township Permits	288	269	281	275	199	201
B. Recreational Permits in effect	956	1019	1025	1035	1051	1066
C. Total Active Permits	2069	1288	1306	1310	1250	1303
5. Service Delivery						
A. Average personnel on scene of structure fires	17	12	11	13	16	17
B. Mutual Aid Received	66	72	55	60	57	83
C. Mutual Aid Granted	141	137	83	76	112	153
6. Call Frequency						
A. Overlapping Calls during the year	481	521	473	411	546	661
B. Percentage of calls that overlapped	23.70%	22.70%	21.70%	17.70%	22%	26%
C. Days with 10 calls or more	30	31	31	37	50	84
7. Financial Returns - Fire and EMS						
A. Billable Collection Rate Percentage - EMS	54.40%	61.20%	60%	57.10%	57.41%	n/a*
B. Billable Collection Rate Percentage - Fire	34.20%	77.50%	64.20%	68.90%	85.23%	n/a*
*Change in billing procedures – not available						



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 2014 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 NEEDED

The attached 2014 budget requests expenditures of \$2,422,040, an increase of \$55,590 from 2013 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. In addition, two part-time sheriff deputies are paid out of the Parks Department budget. Since revenues are insufficient to cover costs, a transfer of \$1,352,340 from the General Fund is necessary.



POLICE FUND SUMMARY (207)

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Taxes	\$ 1,069,685	\$ 1,015,650	\$ 1,016,120	\$ 1,014,700
Charges for Services	31,689	-	-	-
Other	58,813	51,000	55,000	55,000
Total Revenues	1,160,187	1,066,650	1,071,120	1,069,700
Expenditures				
Public Safety	2,308,841	2,366,450	2,366,450	2,422,040
Total Expenditures	2,308,841	2,366,450	2,366,450	2,422,040
Other Financing Sources				
Transfer-in from General Fund	1,148,654	1,299,800	1,295,330	1,352,340
Total Other Financing Sources	1,148,654	1,299,800	1,295,330	1,352,340
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**POLICE FUND REVENUES**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
207-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,055,871	\$ 1,004,150	\$ 1,005,150	\$ 1,003,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	11,460	9,400	9,400	9,600
207-000.00-445.000	DELQ TAX	2,256	2,000	1,500	2,000
207-000.00-445.005	DELINQ INTER & PENALTY	97	100	70	100
207-000.00-629.000	CONTRACTED SERV REV	31,689	-	-	-
207-000.00-655.000	MOTOR VEHICLE ORD FINES	58,814	51,000	55,000	55,000
207-000.00-699.150	TRANS IN FROM GEN FUND	1,148,654	1,299,800	1,295,330	1,352,340
Totals		\$ 2,308,841	\$ 2,366,450	\$ 2,366,450	\$ 2,422,040

POLICE EXPENDITURES

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
207-301.00-801.000	LEGAL FEES	\$ 23,540	\$ 30,000	\$ 30,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	2,285,301	2,336,450	2,336,450	2,392,040
Totals		\$ 2,308,841	\$ 2,366,450	\$ 2,366,450	\$ 2,422,040



POLICE DEPARTMENT INDICATORS	2010	2011	2012
Total Complaints	6,273	6,084	6,175
Written Complaints	4,125	4,044	4,109
Blotter (Service) Complaints	2,148	2,040	2,066
Total Arrests	1,204	1,125	1,154
Felony Arrests	147	124	143
O.W.I. Arrests	69	83	74
Misdemeanor Arrests	879	839	825
Civil Arrests	109	79	112
Total Number of Accident Reports	584	588	544
Property Damage Accidents	429	388	277
Personal Injury Accidents	69	95	106
Hit & Run Accidents	8	2	63
Fatal Accidents	1	1	0
Car/Deer Accidents	77	102	98
Vehicle Stops	5,869	5,867	5,512
Total Number of Citations Issued	2,308	2,220	2,471
Appearance Citations	341	322	450
Moving Violations	823	807	807
Non-Moving Violations	941	953	1,121
Seat Belt Violations	178	131	84
Child Restraint Violations	25	7	9
Number of Registered Neighborhood Watch Groups	26	32	35
Number of Watch Meetings Attended	20	10	12
School Contacts	86	167	545
Business Contacts			
Number of Business Contacts	465	525	761
Number of Presentations to Businesses	16	10	5
Number of Warrant Requests for Business Comp.	54	60	68
Number of Warrants Issued for Business Comp.	41	48	80
Property Checks	3,085	2,866	3,534
Number of Miles Driven	115,671	113,913	117,023
Average Response Time in Minutes	9:30	9:45	9:35
Number of Hours in Training	1,022.30	2,593.30	2,121.10



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 2014 Goals

1. Delivery of EMS and Fire services to the community via a blend of 16 full time and 30 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 2014 budget requests expenditures of \$373,180, a decrease of \$108,640 from the 2013 projected expenditures. This budget reflects capital outlay purchases of firefighting equipment (\$20,000) to update and replace outdated existing equipment. Additionally, miscellaneous equipment and supplies (\$11,000) and a continued systematic replacement of turnout gear (\$10,500) brings the total proposed equipment expense to \$41,500. This 2014 budget also includes training expenses in the amount of \$26,000 and a reimbursement to the Fire Fund for a portion of wages and associated expenses related to training for the fire department personnel (\$141,270). This budget also includes line items for turnout gear cleaning/repair (\$7,000), equipment maintenance (\$27,560) and vehicle repair (\$29,850). There is a planned purchase to replace two staff vehicles with a pickup truck and an SUV at a cost of \$70,000 and a small off road vehicle for small grass fires and rescues on the Delhi trail system at a proposed cost of \$25,000.



FIRE EQUIPMENT, TRAINING, AND APPARATUS FUND SUMMARY

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Taxes	\$ 353,998	\$ 336,850	\$ 340,600	\$ 337,050
Grants and Revenue Sharing	500	-	-	-
Interest	206	250	150	100
Other	-	-	-	-
Total Revenues	354,704	337,100	340,750	337,150
Expenditures				
Public Safety	304,434	309,110	312,180	258,180
Capital Outlay	-	169,650	169,640	115,000
Total Expenditures	304,434	478,760	481,820	373,180
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	2,000	-	7,500
Total Other Financing Sources	-	2,000	-	7,500
Revenues over (under) expenditures	50,270	(139,660)	(141,070)	(28,530)
Fund Balance, Beginning	281,401	331,671	331,671	190,601
Fund Balance, Ending	\$ 331,671	\$ 192,011	\$ 190,601	\$ 162,071

**FETA FUND REVENUE**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
211-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 351,528	\$ 333,000	\$ 336,800	\$ 333,100
211-000.00-404.000	IFT/CFT & SERVICE FEES	1,428	3,100	3,100	3,200
211-000.00-445.000	DELQ TAX	925	700	650	700
211-000.00-445.005	DELINQ INTER & PENALTY	118	50	50	50
211-000.00-505.000	FEDERAL GRANT	500	-	-	-
211-000.00-664.000	INTEREST	206	250	150	100
211-000.00-673.000	SALE OF FIXED ASSETS	-	2,000	-	7,500
Total		\$ 354,705	\$ 339,100	\$ 340,750	\$ 344,650

EQUIPMENT & APPARATUS

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
211-339.00-734.001	FIRE TURNOUT GEAR MAINT	\$ 5,373	\$ 7,000	\$ 7,000	\$ 7,000
211-339.00-734.002	FIREFIGHT TURNOUT GEAR	10,550	10,500	10,500	10,500
211-339.00-755.000	FIRE FIGHTING EQ & SUPPL	16,951	11,000	11,000	11,000
211-339.00-851.000	RADIO REPAIR & MAINT	7,414	14,560	14,560	14,560
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	9,933	13,000	13,000	13,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	43,433	29,850	29,850	29,850
211-339.00-955.000	TRAINING REIMB TO FIRE FD	177,680	189,700	191,270	141,270
211-339.00-956.000	MISCELLANEOUS	4,121	5,000	5,000	5,000
211-339.00-960.000	EDUCATION & TRAINING	26,391	25,500	30,000	26,000
211-339.00-960.015	ED & TRAIN-SAFETY PGM.	2,588	3,000	-	-
211-339.00-970.000	CAPITAL OUTLAY	-	20,000	20,000	20,000
211-339.00-981.020	VEHICLES-AMBULANCE	-	120,650	120,630	-
211-339.00-981.030	VEH-UTILITY/PICKUPS ETC.	-	29,000	29,010	95,000
Totals		\$ 304,434	\$ 478,760	\$ 481,820	\$ 373,180



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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
1. Call Volume						
EMS Calls for year	1644	1775	1790	1885	2026	2069
Incident Calls for year	478	512	392	439	451	512
Total Calls for year	2122	2287	2182	2324	2477	2581
2. Training						
Total Training Man hours Recorded	8557	7812	8135	6914	5789	5569
EMS Training Hours	3908	5714	5230	3410	1381	1138
Fire Training Hours	4649	2098	2905	3504	2706	4431
3. Apparatus						
A. Number of Pumping Apparatus	3	3	3	3	3	3
B. Number of Ambulances	3	3	3	3	3	3
C. Grass / Brush Units	2	1	1	1	1	1
D. Number of Staff vehicles	4	4	4	4	4	4
E. Total Vehicles	13	13	13	13	13	13
4. Apparatus Use on Calls- (in hours)						
2013 Ford Ambulance	n/a	n/a	n/a	n/a	n/a	n/a
2010 Ford Ambulance	n/a	n/a	n/a	176	713	630
2008 Ford Ambulance	n/a	55	385	339	443	365
2003 Ford Ambulance	489	824	509	663	n/a	n/a
2006 Ford Ambulance	363	456	555	401	506	1143
2002 Tahoe	88.6	102	87	104	130	207
2004 Durango Command	102	70	71	50	24	5
2004 Durango A/C	67.9	68	58	63	38	37
2013 Explorer	n/a	n/a	n/a	n/a	n/a	n/a
2006 Expedition	61.1	56	42	42	43	145
1995 Ford Pickup – Special Rescue	33.8	41	20	7	3	13
2000 Ford Pickup - Brush	38.4	19	7	22	22	42
1993 Pierce Engine	103	111	41	93	65	108
2008 Pierce Pumper/Rescue	n/a	18	96	98	106	153
1998 SVI Rescue	45.5	21	n/a	n/a	n/a	n/a
1997 Freightliner Tanker	60.1	29	40	48	26	42
2003 Ladder Truck/Engine	99.2	81	56	35	42	79
5. Replacement of Apparatus/Vehicles						
Ambulances replaced during this year	-	1	-	1	-	-
Pumping Apparatus replaced/updated	-	1	1	-	-	-
Staff Cars replaced during this year	-	-	-	-	-	-



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 2014 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 Needed

The attached 2014 budget shows expenditures of \$82,690 decreasing fund balance by \$62,240 to \$244,540. The largest expenditure, \$77,640 of the total \$82,690, is for principal and interest payment on the Waverly/Holt Road water main extension to the Holt Public Schools.

**WATER IMPROVEMENT FUND SUMMARY**

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Charges for Services	\$ 14,750	\$ 12,500	\$ 12,500	\$ 12,500
Interest	1,066	700	50	50
Other	14,699	8,370	8,370	7,900
Total Revenues	<u>30,515</u>	<u>21,570</u>	<u>20,920</u>	<u>20,450</u>
Expenditures				
Other	4,294	5,050	5,050	5,050
Debt Service	76,148	76,800	76,800	77,640
Total Expenditures	<u>80,442</u>	<u>81,850</u>	<u>81,850</u>	<u>82,690</u>
Revenues over (under) expenditures	(49,927)	(60,280)	(60,930)	(62,240)
Fund Balance, Beginning	<u>417,637</u>	<u>367,710</u>	<u>367,710</u>	<u>306,780</u>
Fund Balance, Ending	<u>\$ 367,710</u>	<u>\$ 307,430</u>	<u>\$ 306,780</u>	<u>\$ 244,540</u>

**WATER IMPROVEMENT FUND REVENUE**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
225-000.00-608.000	WATER IMPROVEMENT REV	\$ 14,750	\$ 12,500	\$ 12,500	\$ 12,500
225-000.00-664.000	INTEREST	1,066	700	50	50
225-000.00-672.020	SPECIAL ASSM PMTS-PRINC	12,354	7,000	7,000	7,100
225-000.00-672.021	SPECIAL ASSM PYMTS-INTER	2,345	1,370	1,370	800
Totals		\$ 30,515	\$ 21,570	\$ 20,920	\$ 20,450

ADMINISTRATION & CONSTRUCTION

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
225-536.00-801.000	LEGAL FEES	\$ 1,214	\$ 1,500	\$ 1,500	\$ 1,500
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,800	2,350	2,350	2,350
225-536.00-956.000	MISCELLANEOUS	280	1,200	1,200	1,200
Totals		\$ 4,294	\$ 5,050	\$ 5,050	\$ 5,050

WATER IMPROVEMENT DEBT SERVICE EXPENDITURES

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
225-905.00-991.000	PRINCIPAL	\$ 58,275	\$ 59,150	\$ 59,150	\$ 60,780
225-905.00-995.000	INTEREST	17,790	17,150	17,150	16,360
225-905.00-999.000	PAYING AGENT FEES	83	500	500	500
Totals		\$ 76,148	\$ 76,800	\$ 76,800	\$ 77,640

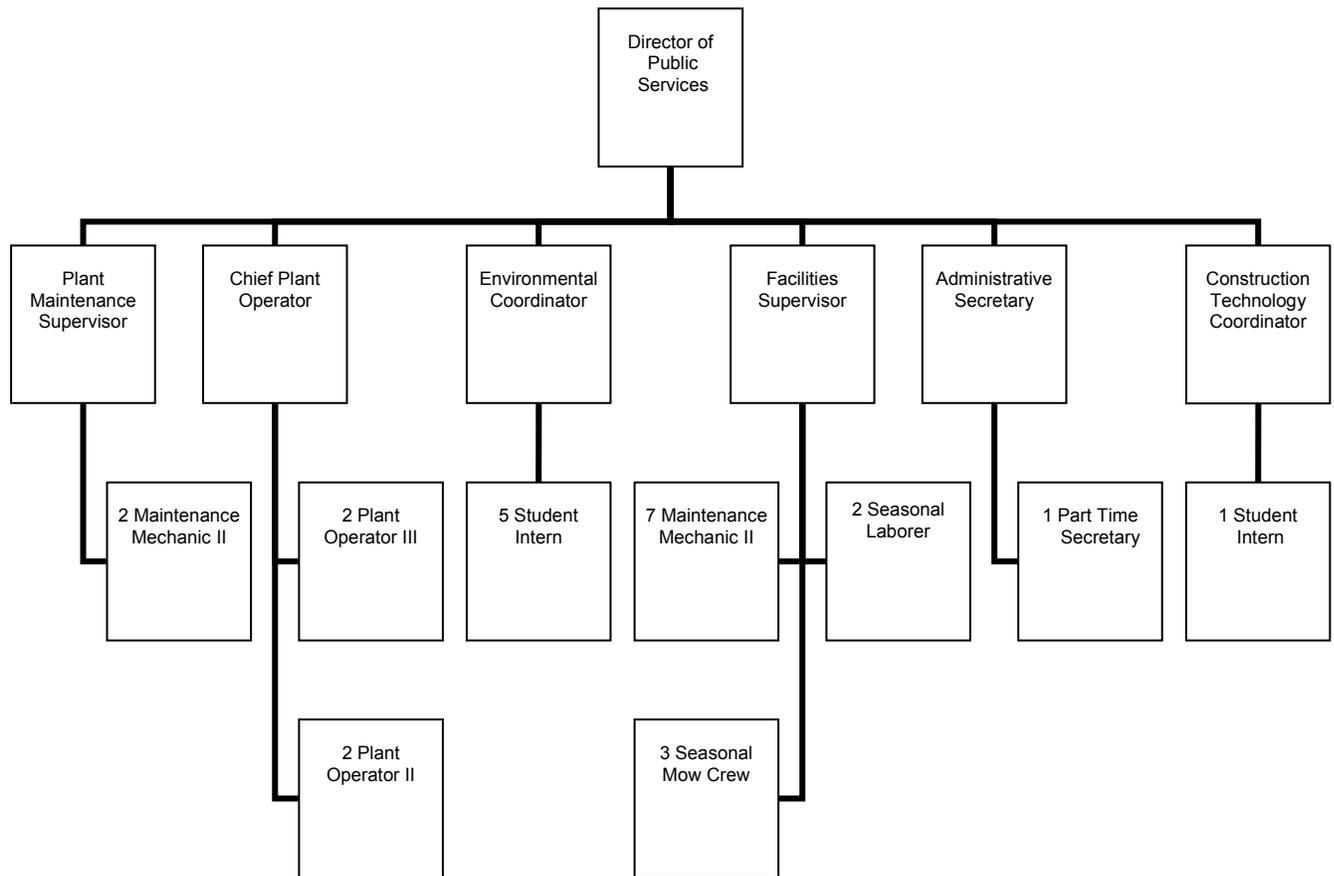


SEWER FUND (590)

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

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

- Sewer Administration
- Public Services
- Capital Improvement
- General Obligation Debt



**SEWER FUND SUMMARY**

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Licenses and Permits	\$ 53,400	\$ 57,500	\$ 131,000	\$ 86,200
Charges for Services	5,061,460	5,320,310	5,324,290	6,053,740
Interest	26,363	22,000	16,000	15,800
Other	156,063	41,970	46,640	36,630
Total Revenues	5,297,286	5,441,780	5,517,930	6,192,370
Expenditures				
Public Works				
Administration	648,078	652,450	658,630	668,630
Public Services	2,921,124	2,894,260	2,930,880	3,113,170
Depreciation/Amortization	2,313,465	-	-	-
General Obligation Debt*	464,288	1,767,600	1,767,600	1,767,600
Capital Outlay**	-	883,000	890,370	1,047,000
Total Expenditures	6,346,955	6,197,310	6,247,480	6,596,400
Other Financing Sources				
Sale of Fixed Assets	-	27,000	26,600	13,000
Total Other Financing Sources	-	27,000	26,600	13,000
Revenues Over (Under) Expenditures	(1,049,669)	(728,530)	(702,950)	(391,030)
Fund Balance Adjustment	(37,145)	-	-	-
Beginning Fund Balance	35,567,055	34,480,241	34,480,241	33,777,291
Ending Fund Balance	\$ 34,480,241	\$ 33,751,711	\$ 33,777,291	\$ 33,386,261

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

* 2012 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

** 2012 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

Sewer Usage Charges	607.000
\$4.90 is charged per 100 cubic feet (ccf) of usage. Expected usage of approx 801,000 ccf's will generate \$3,927,000 plus \$110,000 in penalties,	
Basic Service Charge	609.000
\$14.00 per month is charged for each residential equivalent (RE). Estimated revenue of \$1,900,700 based on expected monthly RE's of 11,314.	
Industrial Pretreatment Charge	610.000
All non-residential, business users are charged a monthly industrial pretreatment fee, prorated by type of business, to cover the cost of the \$116,000 program.	
Sewer Permit Fees	626.000
The fee for connecting to the sewer system is \$2,750 per RE plus a \$100 inspection fee. Repair permit fees are \$25 each. Thirty connections are expected in 2014 making estimated revenues, including \$875 in repairs, \$86,200.	
Interest on Deposit and Investment	664.000
The estimate of \$3,000 for 2014 is based on current interest being earned.	
Rental of Farmland	670.000
The Township rents 96.5 acres at \$115 per acre for \$11,100 for the year.	
Sale of Fixed Assets	673.000
\$13,000 of revenue is expected from the sale of used vehicles.	
Refunds, Rebates, and Reimbursements	687.000
Historically the largest portion of this revenue has been from workers' compensation and liability insurance rebates. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$22,980.	
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 \$13,650.	



Sewer Revenues

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
590-000.00-607.000	SEWER USER CHARGES	\$ 3,246,840	\$ 3,510,860	\$ 3,516,110	\$ 4,037,040
590-000.00-609.000	BASIC SERVICE CHARGE	1,767,068	1,761,860	1,764,980	1,900,700
590-000.00-610.000	INDUSTRIAL PRETREATMENT	47,551	47,590	43,200	116,000
590-000.00-626.000	SEWER PERMITS/FEES	53,400	57,500	131,000	86,200
590-000.00-664.000	INTEREST	13,084	9,000	3,000	3,000
590-000.00-664.080	OTHER SPEC ASSM INTEREST	2,182	1,900	1,900	1,700
590-000.00-670.000	RENTAL OF FARMLAND	11,098	11,100	11,100	11,100
590-000.00-673.000	SALE OF FIXED ASSETS	-	27,000	26,600	13,000
590-000.00-687.000	REFUNDS/REBATE/REIMB	127,868	22,980	22,980	22,980
590-000.00-694.000	MISCELLANEOUS REVENUE	28,195	18,990	23,660	13,650
Totals		\$ 5,297,286	\$ 5,468,780	\$ 5,544,530	\$ 6,205,370



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 2014 budget requests expenditures of \$668,630, an increase of \$10,000 (2%) from the 2013 operating budget.



SEWER ADMINISTRATION & OVERHEAD

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
590-548.00-705.000	BD OF APPEALS-PER DIEM	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	132,958	130,820	130,820	130,820
590-548.00-720.000	UNEMPLOYMENT-REIMB	5,103	-	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	534	1,500	750	750
590-548.00-801.000	LEGAL FEES	4,078	10,000	10,000	10,000
590-548.00-803.000	POSTAGE	30,926	33,960	33,960	33,960
590-548.00-807.000	AUDIT FEES	8,403	8,570	12,850	12,850
590-548.00-818.000	CONTRACTUAL SERVICES	12,674	10,650	14,350	14,350
590-548.00-902.000	PUBLISHING/LEGAL NOTICES	-	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	68,892	68,900	65,850	65,850
590-548.00-956.000	MISCELLANEOUS	-	1,000	1,000.00	1,000
590-548.00-960.000	EDUCATION & TRAINING	58	1,000	1,000	1,000
590-548.00-999.040	GENERAL FD COST ALLOC	384,450	384,450	384,450	394,450
Totals		\$ 648,076	\$ 652,450	\$ 658,630	\$ 668,630

Staffing Levels			
	2012	2013	2014
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	8.00
Maint. Mechanic I	4.00	4.00	1.00
Plant Operator III	2.00	2.00	2.00
Plant Operator II	2.00	2.00	2.00
Seasonal Maint. Laborer	0.80	0.80	0.80
Seasonal Mow Crew	1.00	1.00	1.00
Student Interns	2.50	2.50	2.50
Total	25.10	25.10	25.10



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 2014 Goals

- A.** Replace (sell/rotate) two (2) department vehicles per township vehicle rotation plan
 - a.** 2003 Chevrolet E250 Cargo Van
 - b.** 2007 Ford Ranger
- B.** Replace the 2003 Cues underground inspections sewer camera truck
- C.** Continue POTW outbuilding roof replacement/repairs
- D.** Replace the POTW pond buildings
- E.** Refurbish a primary clarifier
- F.** Maintain zero National Pollutant Discharge Elimination System Permit violations
- G.** Provide required continuing education and technical training for staff
- H.** Continue to promote a safe work environment through monthly safety meetings
- I.** Continue centralizing data access through GIS
- J.** Identify and eliminate infiltration and inflow from township manholes and collector sewers
- K.** Continue community outreach programs, including partnering with Holt Public Schools

Resources Needed

The attached year 2014 budget requests expenditures of \$3,460,170, an increase of \$418,920 (14%) from the 2013 projected operating budget. This budget reflects twenty full-time positions and twelve part-time/seasonal employees.



Department of Public Service

GL Number	Description	2012	2013	2013	2014
		Actual	Budget	Projected	Budget
590-558.00-703.000	SALARIES	\$ 809,879	\$ 782,920	\$ 797,060	\$ 835,290
590-558.00-703.005	PART TIME HELP	75,731	95,510	95,510	94,120
590-558.00-703.010	OVERTIME	68,668	80,520	76,320	79,210
590-558.00-715.000	SS/MEDICARE	69,720	74,730	75,290	78,620
590-558.00-716.000	HEALTH INSURANCE	172,927	201,560	183,330	186,510
590-558.00-716.010	DENTAL INSURANCE	19,788	23,260	21,270	21,030
590-558.00-717.000	LIFE INSURANCE	3,875	3,990	4,070	4,260
590-558.00-718.000	PENSION CONTRIBUTION	81,022	79,280	80,700	84,550
590-558.00-719.000	DISABILITY INSURANCE	5,766	5,950	6,060	6,350
590-558.00-724.000	WORKERS COMP	11,489	18,980	19,290	20,640
590-558.00-726.000	OFFICE SUPPLIES	4,972	5,500	5,500	5,500
590-558.00-728.000	CERTIFICATION	1,200	1,200	1,200	1,200
590-558.00-730.000	GASOLINE	37,981	42,390	43,400	46,220
590-558.00-732.000	FUEL OIL	1,558	6,000	6,000	6,000
590-558.00-734.000	UNIFORMS	11,281	15,700	15,700	15,700
590-558.00-740.010	COMPUTER EXPENSES	28,058	31,000	31,000	31,000
590-558.00-741.000	OTHER OPERATING EXP	17,143	14,600	18,000	14,600
590-558.00-742.000	LABORATORY SUPPLIES	34,777	32,000	32,000	39,500
590-558.00-743.000	TREATMENT CHEMICALS	161,650	200,000	200,000	200,000
590-558.00-745.000	OFF-SITE LAB TESTING	15,599	32,500	32,500	32,500
590-558.00-775.003	SAFETY EQUIP & SUPPLIES	15,572	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	455,116	20,000	40,000	40,000
590-558.00-818.000	CONTRACTUAL SERVICES	3,789	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	73,676	122,000	122,000	122,000
590-558.00-818.225	SOLID WASTE DISPOSAL	11,730	33,050	43,050	43,050
590-558.00-853.000	TELEPHONE/COMM	13,400	25,460	39,580	25,460
590-558.00-921.030	UTILITIES - WATER	26,227	33,720	15,150	15,900
590-558.00-921.035	UTILITIES - SEWER	5,549	2,970	2,400	2,520
590-558.00-921.040	UTILITIES - ELECTRIC	265,016	282,910	282,910	297,060
590-558.00-921.045	UTILITIES - GAS	33,764	71,370	71,370	78,510
590-558.00-928.000	REGULATORY FEES	9,440	16,260	13,260	13,260
590-558.00-930.000	BUILDING MAINT & REPAIRS	23,161	22,300	24,500	24,500
590-558.00-930.015	REPAIRS & MAINT - L.S.	30,549	34,000	55,000	45,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	17,030	70,000	70,000	70,000
590-558.00-930.020	EQUIP MAIN & REPAIR	97,174	94,050	94,050	94,050
590-558.00-930.040	BLDG MAIN & REPR-CONTR	70,196	120,950	120,950	100,880
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	91,990	90,690	90,690	90,690
590-558.00-931.000	VEHICLE REPAIR/MAINT	6,017	11,300	11,300	11,300
590-558.00-956.000	MISCELLANEOUS	4,783	5,700	5,700	5,700
590-558.00-956.005	COMM OUTREACH PRGRMS	15,677	13,900	11,180	11,900
590-558.00-960.000	EDUCATION & TRAINING	17,837	26,000	23,500	23,500
590-558.00-967.020	TWP PROP-DRAIN/TAX/SAD	349	300	350	350
590-558.00-970.000	CAPITAL OUTLAY	-	88,000	110,370	347,000
590-558.00-981.000	REPLACEMENT FUND ALLOC	-	25,000	25,000	170,000
Totals		\$ 2,921,126	\$ 2,982,260	\$ 3,041,250	\$ 3,460,170



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 2014 Goals

1. Continue the sewer rehabilitation/lining program
2. Replace Eifert Road force main

Resources Needed

The attached year 2014 budget requests expenditures of \$700,000.

CAPITAL IMPROVEMENTS

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
590-578.01-805.310	SEWER REHAB PROG-ENG	\$ -	\$ 20,000	\$ 20,000	\$ 25,000
590-578.01-805.331	LIFT STATION D ENG	-	250,000	150,000	-
590-578.01-805.334	P.T. RD LS & CONTROL ENG	-	5,000	5,000	-
590-578.01-805.335	EIFERT RD FORCE MAIN-ENG	-	-	25,000	50,000
590-578.01-976.310	SEWER REHAB PROG-CONSTR	-	200,000	200,000	125,000
590-578.01-976.331	LIFT STATION D IMPROVE	-	270,000	270,000	-
590-578.01-976.334	P.T. RD LS & CONTR UPGRADE	-	50,000	50,000	-
590-578.01-976.335	EIFERT FORCE MAIN-CONSTR	-	-	60,000	500,000
Totals			\$ 795,000	\$ 780,000	\$ 700,000



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

<u>Original Amt</u>	<u>Year</u>	<u>Description</u>
\$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 2014 budget requests expenditures of \$1,767,600.

SEWER FUND GENERAL OBLIGATION BONDS

	2013			2014			Year of Final Pymt
	Principal	Interest	Total	Principal	Interest	Total	
2011 Refunding Bond	295,893	85,848	381,741	304,228	81,854	386,082	Paid off in 2022
2003 Capital Improvement	110,000	74,183	184,183	115,000	69,963	184,963	Paid off in 2024
2008 DDA Bonds	51,603	32,501	84,104	54,108	30,695	84,803	Paid off in 2024
SRF Loan 5279-01	450,000	132,031	582,031	455,000	124,719	579,719	Paid off in 2028
SRF Loan 5403-01	<u>330,000</u>	<u>200,850</u>	<u>530,850</u>	<u>335,000</u>	<u>195,469</u>	<u>530,469</u>	Paid off in 2032
Totals	1,237,496	525,413	1,762,909	1,263,336	502,700	1,766,036	

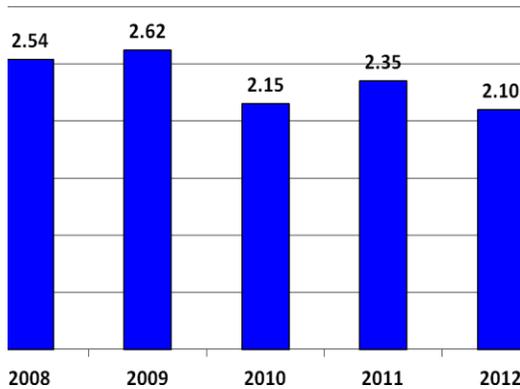
G.O. BOND INDEBTEDNESS

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
590-588.01-991.000	PRINCIPAL	\$ -	\$ 1,237,500	\$ 1,237,500	\$ 1,263,400
590-588.01-995.000	INTEREST	463,197	528,600	528,600	502,700
590-588.01-999.000	PAYING AGENT FEES	1,092	1,500	1,500	1,500
Totals		\$ 464,289	\$ 1,767,600	\$ 1,767,600	\$ 1,767,600

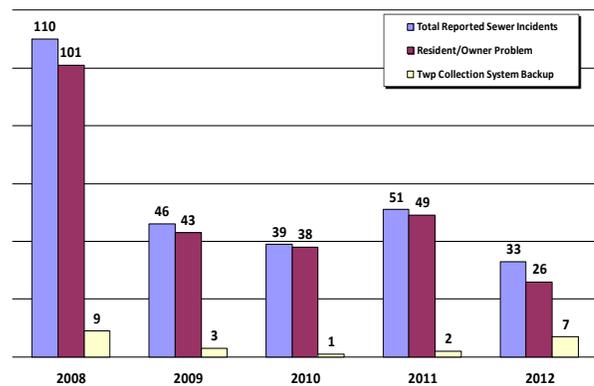


DELHI CHARTER TOWNSHIP 2014 PUBLIC SERVICES – SEWER FUND

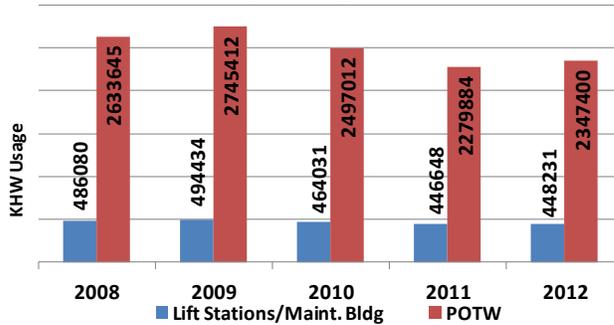
Average Million Gallons Processed Per Day



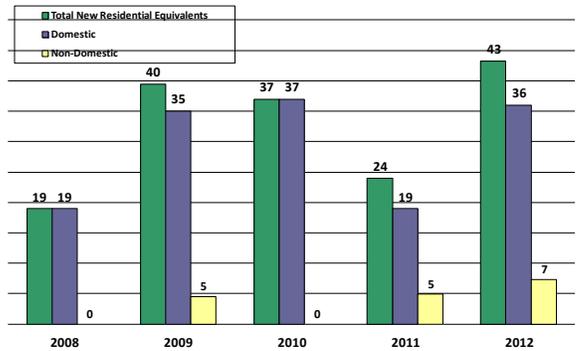
Residential / Commercial Sanitary Sewer Incidents



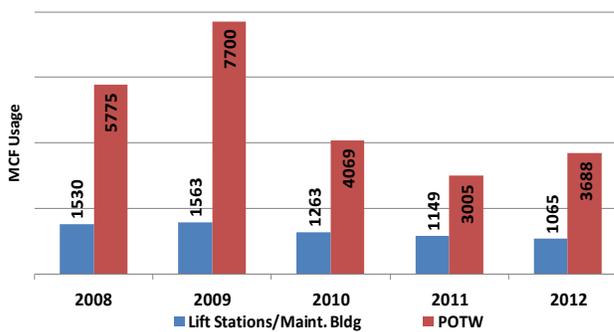
Utility Tracking - Electric



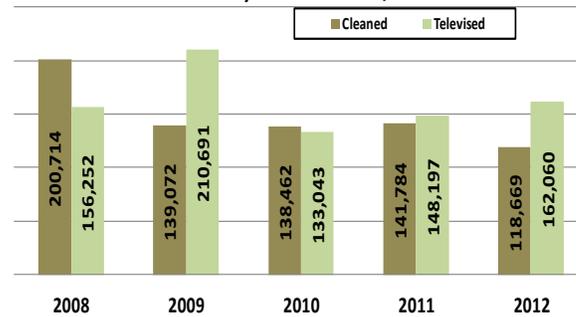
New Residential Equivalents



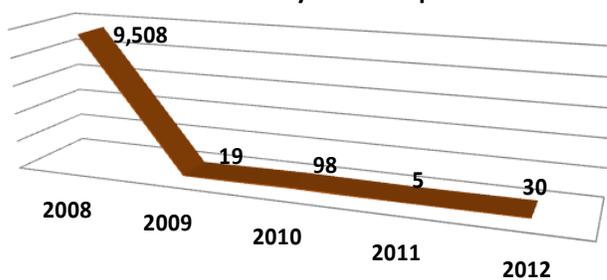
Utility Tracking - Gas



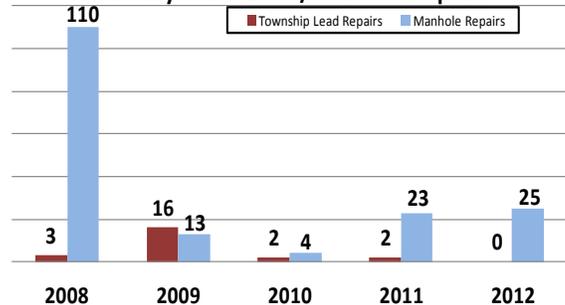
Feet of Sanitary Sewer Cleaned / Televised



Feet of Sanitary Sewer Repaired



Sanitary Sewer Lead / Manhole Repairs



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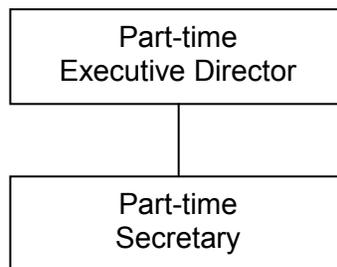
Delhi Downtown Development Authority (248)

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 discretely 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
- Commercial Rehabilitation Rebate Program
- DDA Infrastructure Projects
- Other Functions
- Capital Outlay
- Debt Service



Staffing Levels			
	2012	2013	2014
DDA Director	0.58	0.58	0.58
Secretary	0.72	0.25	0.58
Secretary	0.10	0.58	0.00
Total	1.40	1.41	1.16

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Property Taxes	\$ 2,226,781	\$ 2,059,800	\$ 2,184,250	\$ 2,219,340
Grants	-	-	11,650	1,650
Interest and rentals	26,428	24,200	24,200	25,000
Other	20,931	25,490	9,300	9,300
Total Revenues	2,274,140	2,109,490	2,229,400	2,255,290
Expenditures				
Community and Economic Dev				
Administration	161,610	110,580	129,450	103,530
Marketing & Promotion	154,328	155,000	147,120	120,420
CRRP Program	85,385	75,000	75,000	-
Other Functions	438,598	228,740	233,870	73,890
Infrastructure Projects	145,361	45,000	87,020	50,000
Capital Outlay	11,298	74,740	74,740	94,740
Debt Service	133,942	136,600	136,600	271,780
Total Expenditures	1,130,522	825,660	883,800	714,360
Other Financing Sources (Uses)				
Sale of Assets	-	-	41,250	-
Transfer to DDA Debt Service Funds	(1,266,236)	(1,283,830)	(1,283,830)	(1,292,810)
Total Other Financing Sources (Uses)	(1,266,236)	(1,283,830)	(1,242,580)	(1,292,810)
Revenues over (under) expenditures	(122,618)	-	103,020	248,120
Fund Balance, Beginning	1,049,823	927,205	927,205	1,030,225
Fund Balance, Ending	\$ 927,205	\$ 927,205	\$ 1,030,225	\$ 1,278,345

**DDA REVENUE**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ 2,135,626	\$ 1,988,500	\$ 2,107,650	\$ 2,145,980
248-000.00-404.005	IFT/CFT CAPT TAX REV	75,940	59,500	64,800	61,560
248-000.00-445.000	DELQ TAX	12,943	11,000	11,000	11,000
248-000.00-445.005	DELINQ INTER & PENALTY	2,272	800	800	800
248-000.00-570.000	STATE GRANTS-MISC	-	-	11,650	1,650
248-000.00-664.000	INTEREST	4,850	4,000	4,000	4,000
248-000.00-669.020	COMM TOWER LEASE FEE	16,317	16,700	16,700	17,500
248-000.00-670.010	RENT-FARMERS MARKET	5,261	3,500	3,500	3,500
248-000.00-672.040	GREASE LOAN	3,966	4,500	4,500	4,500
248-000.00-673.000	SALE OF FIXED ASSETS	-	-	41,250	-
248-000.00-675.010	DONATIONS	219	-	-	-
248-000.00-686.643	REIMB FROM LSR FUND	-	16,190	-	-
248-000.00-687.000	REFUNDS/REBATE/REIMB	4,962	4,800	4,800	4,800
248-000.00-694.000	MISCELLANEOUS REV	11,785	-	-	-
Totals		\$ 2,274,141	\$ 2,109,490	\$ 2,270,650	\$ 2,255,290



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 part-time Executive Director and part-time Secretary, plus other administrative costs such as legal fees, education, insurance, office supplies, and building maintenance.

Year 2014 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 2014 budget requests expenditures of \$103,530. The budget reflects one part-time Executive Director and one part-time Secretary.

**DDA ADMINISTRATION**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-728.00-703.000	SALARIES	\$ 48,952	\$ -	\$ -	\$ -
248-728.00-703.005	PART TIME HELP	64,832	78,530	78,530	69,210
248-728.00-715.000	SS/MEDICARE	5,711	2,430	1,140	1,010
248-728.00-716.000	HEALTH INSURANCE	2,450	-	-	-
248-728.00-716.010	DENTAL INSURANCE	506	-	-	-
248-728.00-717.000	LIFE INSURANCE	168	-	-	-
248-728.00-718.000	PENSION CONTRIBUTION	5,050	1,740	2,360	2,080
248-728.00-719.000	DISABILITY INSURANCE	249	-	-	-
248-728.00-723.000	AUTOMOBILE EXP ALLOW	2,154	-	-	400
248-728.00-724.000	WORKERS COMP	324	330	330	290
248-728.00-726.000	OFFICE SUPPLIES	2,597	1,200	1,200	1,200
248-728.00-801.000	LEGAL FEES	5,179	5,500	15,000	15,000
248-728.00-802.005	DUES AND SUBS	2,431	850	1,090	1,090
248-728.00-803.000	POSTAGE	111	250	250	250
248-728.00-807.000	AUDIT FEES	1,867	2,050	2,050	2,100
248-728.00-818.000	CONTRACTUAL SERVICES	1,932	2,000	2,000	2,000
248-728.00-853.000	TELEPHONE/COMM	3,842	3,700	3,100	2,500
248-728.00-870.000	MILEAGE	408	300	300	300
248-728.00-902.005	PRINTING & PUBLISHING	317	300	300	300
248-728.00-910.000	INSURANCE & BONDS	3,532	3,800	3,800	3,800
248-728.00-930.000	BDG MAINT & REPAIRS	6,275	5,000	15,000	-
248-728.00-956.000	MISCELLANEOUS	935	600	1,000	1,000
248-728.00-960.000	EDUCATION & TRAINING	1,787	2,000	2,000	1,000
Totals		\$ 161,609	\$ 110,580	\$ 129,450	\$ 103,530



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 *Our Town*, and supporting the Farmers' Market.

Year 2014 Goals

1. Facilitate 501(c)(6) organization for Farmers' Market, Arts Council, *Our Town* publication, Delhi Business Expo, Holt Hometown Festival, and other community events and activities. Continue to support and promote the Farmers' Market and provide for various improvements to the Farmers' Market building.
2. Provide business enhancement, promotion, and support through efforts such as Biz Buzz.
3. Promote community events.

Resources Needed

The attached year 2014 budget requests expenditures of \$120,420.

DDA MARKETING & PROMOTION

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-729.00-703.005	PART TIME HELP	\$ -	\$ -	\$ 16,750	\$ 23,500
248-729.00-715.000	SS/MEDICARE	-	-	1,290	1,810
248-729.00-724.000	WORKERS COMP	-	-	80	110
248-729.00-884.000	DDA ADVERTISING	109,682	108,000	96,000	68,500
248-729.00-888.000	FARMERS MARKET	32,743	35,000	19,500	13,000
248-729.00-888.002	DOUBLE UP BUCKS	-	-	1,500	1,500
248-729.00-956.000	MISCELLANEOUS	11,903	12,000	12,000	12,000
Totals		\$ 154,328	\$ 155,000	\$ 147,120	\$ 120,420



DDA COMMERCIAL 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 and/or property.

Year 2014 Goals

This program is being discontinued.

Resources Needed

The attached year 2014 budget requests expenditures of \$0.

COMMERCIAL REHABILITATION REBATE PROGRAM

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-730.00-952.000	UNDESIGNATED CRRP PRGMS	\$ 85,385	\$ 75,000	\$ 75,000	\$ -
Totals		\$ 85,385	\$ 75,000	\$ 75,000	\$ -



DDA INFRASTRUCTURE (731)

Purpose

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

Activities

Expenditures in this activity are for street, sidewalk, landscaping, and other physical improvements.

Year 2014 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 DDA District.

Resources Needed

The attached year 2014 budget requests expenditures of \$50,000.

DDA INFRASTRUCTURE

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-731.00-933.000	STREETSCAPE REPR & MAINT	\$ 20,531	\$ 25,000	\$ 25,000	\$ 25,000
248-731.00-933.010	SIDEWALK REPAIR & MAINT	-	5,000	-	-
248-731.00-956.000	MISCELLANEOUS	4,978	5,000	5,000	5,000
248-731.00-969.000	STREET IMPROVEMENTS	10,674	10,000	-	-
248-731.00-974.010	NON-MOTORIZED PATHWAYS	109,179	-	57,020	20,000
Totals		\$ 145,362	\$ 45,000	\$ 87,020	\$ 50,000



DDA OTHER FUNCTIONS (850)

Purpose

To account for DDA building and equipment maintenance, utility payments.

Activities

Expenditures in this activity are for DDA property maintenance and projects, utility payments, and tax adjustments.

Year 2014 Goals

1. Provide for on-going maintenance and security within the DDA District.

Resources Needed

The attached year 2014 budget requests expenditures of \$73,890.

**DDA OTHER FUNCTIONS**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-850.00-703.000	SALARIES	\$ 41,203	\$ 38,560	\$ 39,140	\$ -
248-850.00-703.005	PART TIME HELP	15,006	12,630	12,630	-
248-850.00-703.010	OVERTIME	1,343	1,970	1,970	-
248-850.00-715.000	SOCIAL SECURITY/MEDICARE	4,105	4,130	4,130	-
248-850.00-716.000	HEALTH INSURANCE	11,765	9,590	8,720	-
248-850.00-716.010	DENTAL INSURANCE	1,526	1,110	1,010	-
248-850.00-717.000	LIFE INSURANCE	299	200	200	-
248-850.00-718.000	PENSION CONTRIBUTION	4,197	3,860	3,920	-
248-850.00-719.000	DISABILITY INSURANCE	445	300	300	-
248-850.00-724.000	WORKERS COMP	647	1,230	1,230	-
248-850.00-730.000	GASOLINE	2,416	2,020	2,020	-
248-850.00-818.000	CONTRACTUAL SERVICES	18,828	18,670	18,460	18,780
248-850.00-853.000	TELEPHONE/COMM	(25)	100	100	100
248-850.00-921.030	UTILITIES - WATER	2,313	1,800	1,800	1,890
248-850.00-921.035	UTILITIES - SEWER	481	1,440	910	960
248-850.00-921.040	UTILITIES - ELECTRIC	27,537	27,840	28,140	30,050
248-850.00-921.045	UTILITIES - GAS	2,778	3,730	3,730	4,110
248-850.00-930.000	BUILDING MAINT & REPAIRS	3,683	4,000	4,000	4,000
248-850.00-930.020	EQUIPMENT MAIN & REPAIR	1,933	2,600	2,600	-
248-850.00-930.021	EQUIPMENT ALLOCATION	-	3,520	4,420	-
248-850.00-964.000	TAX ADJ TO COUNTY/TWP	106,836	-	15,000	10,000
248-850.00-967.025	DDA PROP-DRAIN/TAX/SAD	24,124	14,000	4,000	4,000
248-850.00-999.075	CONTR T/PARK-CELL TOWER	16,280	-	-	-
248-850.00-999.085	CONTR T/TWP-ZONING OFC	40,000	20,000	20,000	-
248-850.00-999.099	CONTR T/TWP - COM DEV DIR	54,100	27,050	27,050	-
248-850.00-999.543	TRANS OUT-BLDG CLERICAL	29,960	14,980	14,980	-
248-850.00-999.544	TRANS OUT-PLAN CLERICAL	26,820	13,410	13,410	-
Totals		\$ 438,600	\$ 228,740	\$ 233,870	\$ 73,890



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 2014 Goals

1. Identify under or inappropriately utilized sites within the DDA District and assist in the development of these sites.

Resources Needed

The attached year 2014 budget requests expenditures of \$94,740.

DDA CAPITAL OUTLAY

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-903.00-971.000	CAPITAL OUTLAY-LAND	\$ -	\$ 74,740	\$ 54,590	\$ 74,740
248-903.00-971.134	FARMERS MKT-2150 CEDAR	11,298	-	20,150	20,000
Totals		\$ 11,298	\$ 74,740	\$ 74,740	\$ 94,740

**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.
4. In 2011 a land contract agreement was entered into for property at 2040 Cedar.
5. In 2013 the Township issued bonds for the construction of the non-motorized trail extension from Willoughby Road to Jolly Road. The DDA will begin making the bond payments in 2014.

Resources Needed

The attached year 2014 budget requests expenditures of \$1,564,590.

DDA GENERAL DEBT OBLIGATIONS

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
248-905.00-991.300	PRIN PYMT-2003 DDA BONDS	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
248-905.00-991.320	PRIN PYMT-LAND CONTRACT	35,416	37,580	37,580	39,860
248-905.00-991.330	PRIN PYMT-2013 DDA BONDS	-	-	-	100,000
248-905.00-995.300	INTER PYMT-2003 DDA BONDS	21,825	19,400	19,400	16,660
248-905.00-995.320	INTER PYMT-LAND CONTRACT	11,477	9,320	9,320	7,040
248-905.00-995.330	INTER PYMT-2033 DDA BONDS	-	-	-	37,620
248-905.00-999.000	PAYING AGENT FEES	225	300	300	600
248-905.00-999.220	TRANS OUT-392 2008 DDA BDS	743,988	755,800	755,800	762,050
248-905.00-999.230	TR OUT-393 2010 DDA REF BD	522,248	528,030	528,030	530,760
Totals		\$ 1,400,179	\$ 1,420,430	\$ 1,420,430	\$ 1,564,590



**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.

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>743,988</u>	<u>755,800</u>	<u>755,800</u>	<u>762,050</u>
Total Expenditures	743,988	755,800	755,800	762,050
Revenues over (under) expenditures	(743,988)	(755,800)	(755,800)	(762,050)
Other financing sources (uses)				
Transfer from DDA	<u>743,988</u>	<u>755,800</u>	<u>755,800</u>	<u>762,050</u>
Total other financing sources (uses)	743,988	755,800	755,800	762,050
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2008 DEBT RETIREMENT FUND REVENUES**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
392-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 743,988	\$ 755,800	\$ 755,800	\$ 762,050
Totals		\$ 743,988	\$ 755,800	\$ 755,800	\$ 762,050

2008 DEBT RETIREMENT FUND EXPENDITURES

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
392-905.00-991.000	PRINCIPAL	\$ 436,403	\$ 463,400	\$ 463,400	\$ 485,900
392-905.00-995.000	INTEREST	307,135	291,900	291,900	275,650
392-905.00-998.000	PAYING AGENT FEES	450	500	500	500
Totals		\$ 743,988	\$ 755,800	\$ 755,800	\$ 762,050



**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

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Other Revenue	\$ 6,188	\$ -	\$ -	\$ -
Total Revenues	6,188	-	-	-
Expenditures				
Debt Service	\$ 528,435	\$ 528,030	\$ 528,030	\$ 530,760
Total Expenditures	528,435	528,030	528,030	530,760
Other Financing Sources (Uses)				
Transfer from DDA	522,247	528,030	528,030	530,760
Total Otr Fin Sources (Uses)	522,247	528,030	528,030	530,760
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**2010 REFUNDING BOND DEBT RETIREMENT REVENUES**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
393-000.00-608.006	WATER DIST 163 PAYBK REV	\$ 6,188	\$ -	\$ -	\$ -
393-000.00-699.065	TRANS IN FROM DELHI DDA	522,247	528,030	528,030	530,760
Totals		\$ 528,435	\$ 528,030	\$ 528,030	\$ 530,760

2010 REFUNDING BOND DEBT RETIREMENT EXPENDITURES

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
393-905.00-991.000	PRINCIPAL	\$ 500,000	\$ 505,000	\$ 505,000	\$ 515,000
393-905.00-995.000	INTEREST	27,935	22,030	22,030	14,760
393-905.00-999.000	PAYING AGENT FEES	500	1,000	1,000	1,000
Totals		\$ 528,435	\$ 528,030	\$ 528,030	\$ 530,760



Brownfield Redevelopment Authority Fund (243 Fund): The Delhi Charter Township Brownfield Redevelopment Authority is a separate legal identity 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 discretely 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 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 2014 Budget include:

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

Resources/Uses: Taxes of \$10,600 are anticipated along with \$15,200 of expenditures.

**BROWNFIELD FUND SUMMARY**

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Taxes	\$ 177,587	\$ 11,300	\$ 11,100	\$ 10,600
Total Revenue	177,587	11,300	11,100	10,600
Expenditures				
Community and Economic Dev				
Brownfield-Administration	8,385	6,320	5,320	5,200
Remediation	194,024	11,300	11,000	10,000
Total Expenditures	202,409	17,620	16,320	15,200
Revenues over (under) expenditures	(24,822)	(6,320)	(5,220)	(4,600)
Fund Balance, Beginning	35,330	10,508	10,508	5,288
Fund Balance, Ending	\$ 10,508	\$ 4,188	\$ 5,288	\$ 688

**BROWNFIELD REVENUE**

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
243-000.00-403.005	CURR PROP TAX-BRNFLD #1	\$ 171,789	\$ -	\$ -	\$ -
243-000.00-403.020	CURR PROP TAX-BRNFLD #2	4,534	9,700	9,300	8,750
243-000.00-403.030	CURR PROP TAX-BRNFLD #3	1,265	1,600	1,800	1,850
Totals		\$ 177,588	\$ 11,300	\$ 11,100	\$ 10,600

BROWNFIELD ADMINISTRATION

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
243-733.00-801.000	LEGAL FEES	\$ 8,105	\$ 6,000	\$ 5,000	\$ 5,000
243-733.00-807.000	AUDIT FEES	280	320	320	200
Totals		\$ 8,385	\$ 6,320	\$ 5,320	\$ 5,200

BROWNFIELD REMEDIATION PAYMENTS

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
243-734.00-957.000	REMEDIATION PYMTS-PLAN #1	\$ 169,720	\$ -	\$ -	\$ -
243-734.00-957.002	REMEDIATION PYMTS-PLAN #2	24,304	9,700	9,250	8,450
243-734.00-957.003	REMEDIATION PYMTS-PLAN #3	-	1,600	1,750	1,550
Totals		\$ 194,024	\$ 11,300	\$ 11,000	\$ 10,000



Local Site Remediation Fund (643 Fund): The Delhi Charter Township Local Site Remediation Fund is a separate legal entity operating in conformity with Delhi Charter Township’s policies and procedures. The Fund is reported in the Township’s financial statements as a discretely presented component unit.

Purposes of the Fund: The Local Site Remediation Fund was created pursuant to Public Act 381 of 1996, as amended. The Delhi Charter Township Brownfield Redevelopment Authority adopted Resolution No. 2001-002 on October 23, 2001 which authorized the existence of the Local Site Remediation Fund.

The primary purpose of the Local Site Remediation Fund is to assist in financing environmental assessment, remediation and other environmental response activities as authorized by PA 381, as amended. The membership of the Board of Directors is composed of the Board of Directors of the Delhi Charter Township Downtown Development Authority.

The Local Site Remediation Fund may carry out its activities throughout Delhi Township. The objectives 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.

Resources/Uses: After final reimbursement of Brownfield properties, the Local Site Remediation Fund can capture revenue for 5 years. In 2012 the final reimbursement was made to Woodland Lakes, Brownfield #1. For 2014, tax capture of \$179,000 is anticipated along with \$5,250 of expenditures.

**LOCAL SITE REMEDIATION FUND SUMMARY**

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Revenues				
Taxes	\$ -	\$ 163,000	\$ 176,000	\$ 179,000
Total Revenue	-	163,000	176,000	179,000
Expenditures				
Community and Economic Dev				
Administration	-	21,590	5,400	5,250
Remediation	-	-	-	-
Total Expenditures	-	21,590	5,400	5,250
Revenues over (under) expenditures	-	141,410	170,600	173,750
Fund Balance, Beginning	-	-	-	170,600
Fund Balance, Ending	\$ -	\$ 141,410	\$ 170,600	\$ 344,350



LOCAL SITE REMEDIATION FUND REVENUE

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
643-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ -	\$ 163,000	\$ 176,000	\$ 179,000
Totals		\$ -	\$ 163,000	\$ 176,000	\$ 179,000

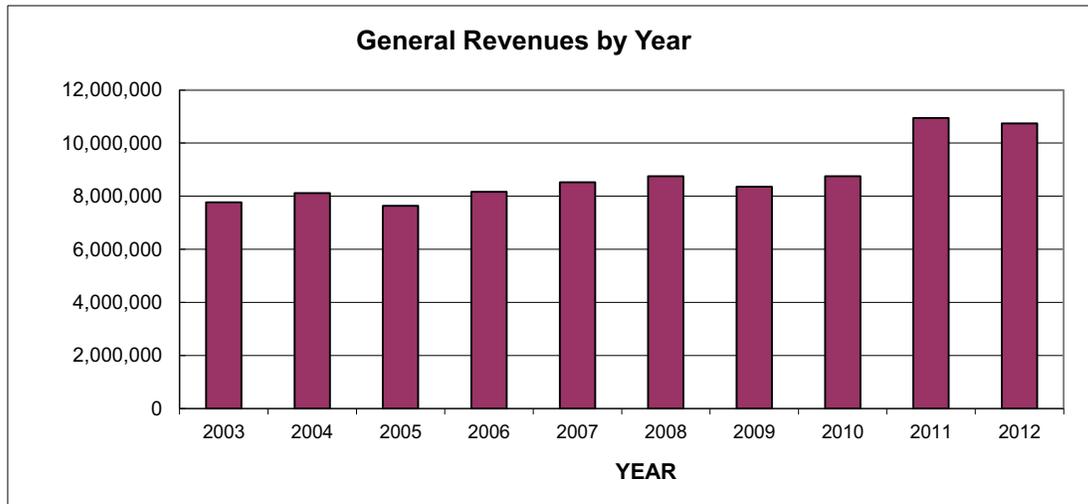
LOCAL SITE REMEDIATION FUND EXPENDITURES

GL Number	Description	2012 Actual	2013 Budget	2013 Projected	2014 Budget
643-735.00-801.000	LEGAL FEES	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
643-735.00-807.000	AUDIT FEES	-	350	350	200
643-735.00-902.000	PUBLISHING/LEGAL NOTICES	-	50	50	50
643-735.00-955.248	WAGE/SS REIMB TO DDA	-	16,190	-	-
Totals		\$ -	\$ 21,590	\$ 5,400	\$ 5,250



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

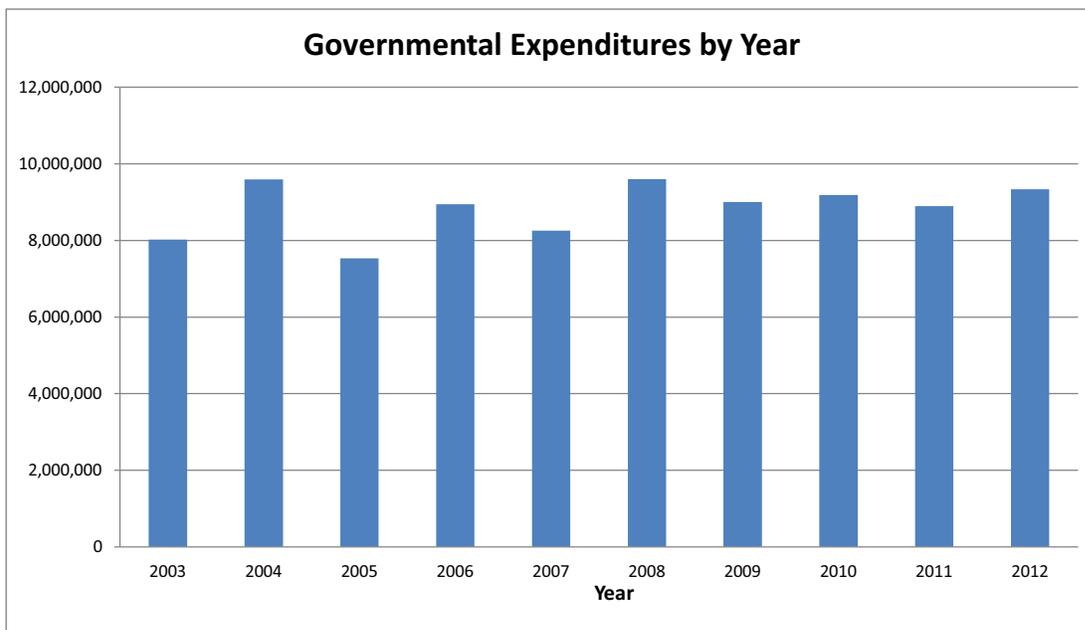
Description	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Taxes	\$ 2,949,759	\$ 2,837,256	\$ 3,083,557	\$ 3,325,504	\$ 3,482,728	\$ 3,631,229	\$ 3,726,355	\$ 3,642,755	\$ 5,393,489	\$ 5,131,573
Licenses & Permits	635,989	470,630	16,262	17,215	16,969	15,965	16,526	206,255	226,356	181,376
Federal Sources	-	40,294	-	4,500	-	63,308	116,792	142,939	115,589	86,276
State Sources	1,956,061	1,898,257	1,844,782	1,803,595	1,775,969	1,843,733	1,568,565	1,485,733	2,010,961	2,101,171
Other Intergovernmental	24,351	277,055	103,905	88,590	278,162	127,926	147,392	310,370	149,139	185,171
Special Assessments	99,388	332,282	283,497	334,315	309,267	413,635	345,481	353,122	357,591	368,660
Charges for Services	1,021,182	1,209,400	1,233,289	1,448,989	1,612,695	1,660,429	1,644,706	1,852,940	1,936,354	1,942,533
Interest Income	85,307	123,915	196,732	354,870	395,285	227,839	89,122	39,751	16,751	9,694
Other	995,882	932,647	876,789	787,875	651,883	767,711	699,737	715,166	739,263	733,966
Total	\$ 7,767,919	\$ 8,121,736	\$ 7,638,813	\$ 8,165,453	\$ 8,522,958	\$ 8,751,775	\$ 8,354,676	\$ 8,749,031	\$ 10,945,493	\$ 10,740,420





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

Description	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Gov't	\$ 1,837,345	\$ 2,089,764	\$ 1,959,882	\$ 2,098,720	\$ 2,145,159	\$ 2,157,101	\$ 2,018,484	\$ 2,104,089	\$ 1,959,161	\$ 2,022,682
Public Safety	3,626,658	3,521,507	3,479,152	3,679,179	3,881,356	4,102,659	4,191,856	3,951,764	4,165,152	4,438,719
Infrastructure/Eng	894,686	897,293	410,636	488,254	467,234	582,877	542,762	536,245	496,722	686,620
Community Dev*	-	-	-	-	-	-	-	588,014	608,433	553,021
Rec & Cultural	546,032	615,878	622,949	630,761	694,297	706,826	767,951	725,571	712,694	746,417
Other	205,754	218,691	209,611	230,413	204,589	333,332	323,535	348,663	321,261	386,527
Capital Outlay	332,409	1,653,577	219,857	1,201,701	255,292	1,107,863	531,272	167,278	321,559	289,385
Debt Service	581,756	593,611	632,599	614,364	605,355	609,197	627,382	762,501	308,652	210,363
Total	\$ 8,024,640	\$ 9,590,321	\$ 7,534,686	\$ 8,943,392	\$ 8,253,282	\$ 9,599,855	\$ 9,003,242	\$ 9,184,125	\$ 8,893,634	\$ 9,333,734



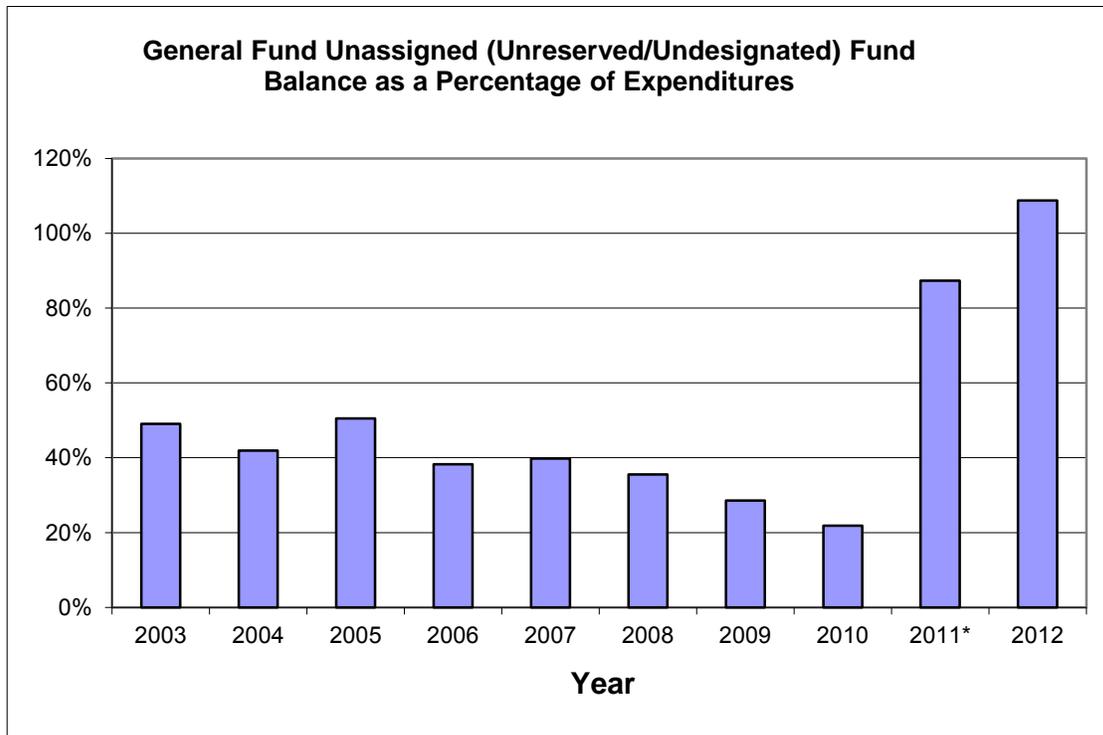


General Fund Balance Compared to Annual Expenditures 10 Year History

Fund Balance categories changed in 2011. Pre 2011 categories are in parentheses.

December 31	Nonspendable, Restricted & Committed (Reserved) Fund Balances	(Unreserved/ Designated) Fund Balance	Unassigned (Unreserved/ Undesignated) Fund Balance	Annual Expenditures Before Other Financing Uses	Unreserved Balance as Percent of Expenditures
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%
2011*	102,951	0	3,874,217	4,436,400	87%
2012	147,322	0	5,236,188	4,814,572	109%

** Increase in Unassigned Fund Balance beginning in 2011 is due to passage of public safety millages. Decrease in annual expenditures is the result of Fire and Police expenditures being moved to separate funds. When amounts transferred out to support Fire & Police Funds in 2012 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 81%*



**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
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%
2012	647,847,526	54,694,700	118,907	702,661,133	92%
2013	641,960,123	52,927,953	118,567	695,006,643	92%

State Equalized Value

December 31	Amount
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
2012	723,234,171
2013	721,146,073

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

<u>Fiscal Year Ended December 31</u>	<u>Total Tax Levy for Fiscal Year</u>	<u>Collected with the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
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%	11,663	3,840,817	99.93%
2007	4,308,253	4,297,110	99.7%	7,969	4,305,079	99.93%
2008	4,436,174	4,422,146	99.7%	9,591	4,431,737	99.90%
2009	4,336,310	4,325,485	99.8%	5,800	4,331,285	99.88%
2010	5,872,671	5,852,639	99.7%	13,229	5,865,868	99.88%
2011	5,663,616	5,643,714	99.6%	12,275	5,655,989	99.87%
2012	5,304,768	5,285,015	99.6%	8,393	5,293,408	99.79%

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

**Top 20 Taxpayers**

Rank	Name	2013 Tax	2013 Taxable Value	2013 Assessed Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	138,971	11,160,200	11,110,519	24	1.61%
2	RSDC OF MICHIGAN LLC	97,175	11,434,300	9,916,553	2	1.65%
3	WOODLAND LAKES INVESTMENT GROUP	78,906	6,489,100	6,308,454	1	0.93%
4	DART CONTAINER CORP	56,275	4,948,700	4,795,731	16	0.71%
5	BONDARENKO LTD LLC	47,358	4,417,200	3,786,253	30	0.64%
6	THEROUX DEVELOPMENT CO	47,026	4,146,600	3,759,631	5	0.60%
7	COMCAST OF MICHIGAN LLC	42,444	3,395,500	3,393,344	4	0.49%
8	DART CONTAINER OF MICHIGAN LLC	36,560	3,514,600	3,495,964	7	0.51%
9	PARKER HANNIFIN CORP	36,012	5,033,800	5,033,800	2	0.72%
10	ASPEN LAKES ESTATES II LLC	31,707	3,019,900	2,534,912	1	0.43%
11	SENIOR CARE EQUITIES #11 LLC	27,516	2,199,900	2,199,900	1	0.32%
12	DELHI PARTNERS LIMITED DIVIDEND	26,897	2,261,000	2,150,400	2	0.33%
13	DTN ENTERPRISES LLC	26,454	2,147,000	2,114,952	4	0.31%
14	GEORGE F. EYDE, LP	23,465	1,876,000	1,876,000	2	0.27%
15	DFG-HOLT, LLC	21,958	1,890,100	1,755,528	1	0.27%
16	GREAT LAKES CHRISTIAN HOMES	21,575	2,011,300	1,724,928	1	0.29%
17	OLD ORCHARD - HOLT LLC	21,376	2,232,900	1,708,957	3	0.32%
18	STEALTH MEDICAL TECHNOLOGIES LL	21,331	3,341,200	3,341,200	2	0.48%
19	DELHI MANOR MOBILE HOME PARK LL	21,195	2,112,400	1,694,534	3	0.30%
20	SOUTH SQUARE HOLT LLC	19,845	1,586,600	1,586,600	1	0.23%
Total Top 20		844,048	79,218,300	74,288,160		11.40%
Total Entire Township			695,020,243	721,159,673		

2014 – 2019

***DELHI CHARTER TOWNSHIP
CAPITAL IMPROVEMENT PROGRAM***



DELHI CHARTER TOWNSHIP
2014 – 2019 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. The year 2014 represents the ninth year of Capital Improvement Planning in Delhi Township and the process has continued to be refined to make it more useable and pertinent to the budget process.

WHAT IS A CAPITAL IMPROVEMENT?

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

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

WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?

A Capital Improvements Program (CIP) is the preparation and updating of a proposed schedule of public works projects and related equipment to be built or purchased by the local municipality within a period of 6 years. It covers the entire range of public facility and service requirements. The CIP includes 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 the CIP is referred to as the “capital budget” and includes those projects that will be recommended for funding in the upcoming fiscal. *These projects will be considered for inclusion in the Township’s adopted budget.* The following five years 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 SEVEN OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY

Delhi Township has seven 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 Fund, the Police Fund and the Fire Equipment & Training Apparatus Fund (FETA), and the Water Improvement Fund. Each of these is a separate, primarily autonomous budget entity, except that there may be transfers into one fund from another or from other sources. The General Fund receives most of its revenues from property taxes, state shared revenues, and fees collected for general public services. Revenues to the Sanitary Sewer Fund and the Water Improvement Fund are derived from customer billings, new customer connection fees and special assessments. The 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 2014 - 2019 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 (2013)**

2013 Project Description	Current Status	Original Amt. in '13 CIP	Anticipated Actual 2013 Funding Level
<u>2013 General Fund Projects</u>			
<p>Tennis Court Resurfacing at Kiwanis Park <i>Courts are frequently used and in need of resurfacing in order to maintain usefulness.</i></p>	<p>This work will be completed in 2013. This was originally included in the 2012 capital budget, but did not occur in that year as previously anticipated.</p>	\$25,000	\$25,000
<p>Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Department of Transportation & Roads (ICDTR) under the 50/50 match program on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost to be borne by same.</i></p>	<p>It is anticipated that improvements to Sycamore Street and Holbrook will be completed during the summer/fall of 2013. \$66K of the total expected cost of \$132,000 will be provided by the ICDTR.</p>	\$66,000	\$96,000
<p>Community Service Center Roof Replacement <i>Life span of existing roof is over and replacement is now necessary.</i></p>	<p>This is the second year that funding is being set aside using the process established during the 2011 CIP process. The roof has continued to deteriorate quickly. As a result, the amount allocated in the next two years will be increased to \$150K. Replacement will occur in 2015.</p>	\$75,000	\$75,000
<p>Sidewalk Program and Construction <i>This project includes annual sidewalk maintenance program and construction of key pedestrian connections.</i></p>	<p>This work will be completed in 2013.</p>	\$110,000	\$110,000

<p>Computer Replacements <i>Replacement of approximately 15 machines per year, resulting in a reasonable replacement cycle.</i></p>	<p>This will be completed in 2013.</p>	<p>\$20,000</p>	<p>\$15,000</p>
<p>Replacement of Window Treatments at Community Service Center <i>Purchase replacement window treatments for CSC building in order to improve the efficiency of the HVAC system.</i></p>	<p>This project was completed in 2013. The total cost of the window treatments was much less than previously expected.</p>	<p>\$10,000</p>	<p>\$23,650</p>
<p>Replacement of Microsoft Office <i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software. The cost will be split between General Fund and Sewer Fund, depending on where and how individual machines are utilized.</i></p>	<p>This project will be postponed until 2014.</p>	<p>\$18,000</p>	<p>\$0</p>
<p>Maple Ridge Cemetery Road Improvement <i>Replace and resurface drives within the cemetery and pave those that remain unpaved. It is proposed that funding for this project be addressed by "saving" each year.</i></p>	<p>This will continue as planned.</p>	<p>\$15,000</p>	<p>\$15,000</p>
<p>Design Engineering for Holt Road/Aurelius Road Roundabout <i>This project has been included in the 2015 Transportation Improvement Plan (Illustrative Projects List) for 100% construction funding utilizing federal Congestion Mitigation Air Quality grant dollars. Federal funding is \$1,189,600.</i></p>	<p>This project has been eliminated and the <u>Ram Trail project*</u> has been substituted in its place. The CMAQ funding was redirected to this new project and is anticipated to be available during State FY 2015 (October, 2014). Design engineering and easement acquisitions are underway.</p>	<p>\$75,000 (including \$10K in possible easement acquisition)</p>	<p>\$117,000*</p>

<i>Funding included here is for design and engineering assistance and possible easement acquisition that is not grant eligible, but necessary in order for the Ingham County Road Commission to accept the federal dollars. Project cost will be shared by the Township and DDA.</i>			
North Connector Project <i>This project will complete construction of non-motorized pathway from the existing Delhi trail at Willoughby Road to connect with the Lansing River Trail at Jolly Road. Total project cost is \$3.3 M.</i>	This project is underway and contribution will begin in summer 2013. The DDA will service the bonded debt of \$1.2M, with the remaining costs of approximately \$400K being funded by the Township. This will be offset by the receipt of \$1.2 M from MDOT and \$300K from MDNR.	\$1.2 Million	\$2.3 Million
Purchase of Park Utility Vehicle <i>This project consists of the purchase of a "gator" type utility vehicle. It will be used for snow removal on the trail system and other parks maintenance functions. This project is currently included in the 2013 Township budget but was not previously included in the CIP.</i>	This project will be completed in 2013.	\$0	\$50,000
<u>2013 Sewer Fund Projects</u>			
Replacement of DPS Server <i>Replacement of server that provides access to POTW building computers.</i>	This project will be postponed until 2014.	\$10,000	\$0
Vehicle Rotation Schedule <i>See Exhibit A.</i>	The four vehicles listed in the rotation schedule will be acquired in 2013.	\$88,000	\$88,000

<p>Pine Tree Road Lift Station & Controls Upgrade <i>This project includes the replacement/rebuild of pumps and controls at this lift station. This was not previously included in the CIP, but currently budgeted dollars for sewer lining will be utilized for this project.</i></p>	<p>This project will be completed in 2013.</p>	<p>\$0</p>	<p>\$50,000</p>
<p>Sanitary Sewer Lining <i>This project includes the installation of liners in concrete and clay sewer pipes which have degraded as a result of hydrogen sulfide. This was not included in the 2013 CIP, but is budgeted.</i></p>	<p>This project will be completed in 2013.</p>	<p>\$0</p>	<p>\$200,000</p>
<p>Replacement of Microsoft Office <i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software. Sewer Fund share is based on 25 machines at \$300 each.</i></p>	<p>This project will be postponed until 2014.</p>	<p>\$6,000</p>	<p>\$0</p>
2013 Fire Equipment & Training Apparatus Fund			
<p>Command Vehicle Replacement <i>Purchase vehicle to replace existing 2006 Expedition, which will be reused within the department.</i></p>	<p>This project is completed; however a 2002 Tahoe was replaced instead of the 2006 Expedition as previously listed.</p>	<p>\$45,000</p>	<p>\$45,000</p>
<p>Grass Vehicle Acquisition <i>The purchase of a grass fire vehicle will enable the existing unit to be staged at Station #2, which will be staffed with paid on-call personnel. Having the old unit at Station#2 and a new unit at Station#1 will increase fire protection on the west side of the Township.</i></p>	<p>This project will not be implemented and will be deleted from the CIP.</p>	<p>\$60,000</p>	<p>\$0</p>

<p>Refurbish 2006 Ford Lifeline Ambulance <i>This project is the re-chassis of the 2006 ambulance. The existing box is placed onto a new truck, resulting in significant savings.</i></p>	<p>This project was completed in 2013.</p>	<p>\$0</p>	<p>\$120,000</p>
<p><u>2013 Downtown Development Authority</u></p>			
<p>I-96 Trail Underpass & North Connector Project <i>This project will complete construction of non-motorized pathway from the existing Delhi trail at Willoughby Road to connect with the Lansing River Trail at Jolly Road. Total project cost is \$3.3 M.</i></p>	<p>This project has been moved into the General Fund, but will be constructed in summer of 2013. The DDA will provide debt service for the bonds issued by the Township.</p>	<p>\$1.2 Million</p>	<p>\$8,900</p>
<p>Design Engineering for Holt Road/Aurelius Road Roundabout <i>This project has been included in the 2014 Transportation Improvement Plan (Illustrative Projects List) for 100% construction funding utilizing federal Congestion Mitigation Air Quality grant dollars. Federal funding is \$1.2M. Funding included here is for design and engineering assistance and possible easement acquisition that is not grant eligible, but necessary in order for the Ingham County Road Commission to accept the federal dollars. Project cost will be shared by the Township and DDA.</i></p>	<p>See description in General Fund line item above.</p>	<p>\$75,000 (including \$10K in possible easement acquisition)</p>	<p>\$0</p>

2014 Capital Budget

Priority Level:	Project Description:	Current Estimate:
<u>2014 General Fund</u>		
A	<p>Street Improvements</p> <p><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></p>	\$166,000
B	<p>Sidewalk Program and Construction</p> <p><i>This project includes annual sidewalk maintenance program and construction of key pedestrian connections.</i></p>	\$110,000
B	<p>Ram Trail Non-Motorized Pathway</p> <p><i>This project will extend non-motorized pathway from Eifert Road to the School Complex on Holt Road. CMAQ funds, in the amount of \$1,189,600 are expected to be available beginning in Oct. 2014 for this project.</i></p>	\$130,000
B	<p>Veteran's Park Shade Awning</p> <p><i>This project will include the installation of a "shade-sail" type awning over the audience and performance areas within the existing amphitheater.</i></p>	\$50,000
B	<p>Community Service Center Roof Replacement</p> <p><i>See project description in 2013 update section.</i></p>	\$150,000
B	<p>Community Service Center Carpet Replacement</p> <p><i>Carpeting within the CSC is approaching 20 years old and will require replacement in 2016. The same "savings" model that has been established for other similar projects included in the CIP will be used for this project.</i></p>	\$15,000
B	<p>Computer Replacements</p> <p><i>Replacement of approximately 15-20 machines per year, resulting in approximate replacement cycle of 5-6 years.</i></p>	\$20,000
B	<p>Replacement of Microsoft Office</p> <p><i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software. Sewer Fund share is based on 25 machines at \$300 each.</i></p>	\$30,000
C	<p>Parking Lot Paving at Valhalla & Deadman's Hill Parks</p> <p><i>Paving of parking lots and driveways within each park to create better access to facilities and reduce dust/mud.</i></p>	\$250,000

C	Maple Ridge Cemetery Road Improvement <i>Replace and resurface drives within the cemetery and pave those that remain unpaved. It is proposed that funding for this project be addressed by "saving" each year, similar to the Community Service Center roof project, for final implementation once funding is finally in-place.</i>	\$15,000
A	North Trail Connector <i>This year will complete project close-out for the construction of non-motorized pathway from the existing Delhi trail at Willoughby Road to connect with the Lansing River Trail at Jolly Road. See description in 2013 status update.</i>	\$960,000
C	Sever Replacements <i>Replacement of servers at CSC.</i>	\$15,000
B	Light & Pole Replacements <i>This project includes replacing existing cast iron light poles with concrete (due to excessive deterioration) and the possible conversion of the fixtures to LED. This project will be implemented incrementally.</i>	\$100,000
C	CSC Emergency Generator <i>The current generator at the Community Service Center is not sufficient to power all critical systems associated with the building. This project includes the purchase and installation of a backup power generator that is appropriately sized.</i>	\$125,000
<u>2014 Sewer Fund Projects</u>		
B	Sewer Camera Equipment Replacement <i>Replacement of sewer camera equipment.</i>	\$295,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	\$48,000
A	Refurbish Primary Clarifiers <i>Includes refurbishing the mechanical parts associated with the primary clarifiers at the POTW.</i>	\$130,000
B	Sanitary Sewer Lining <i>Install liners on concrete/clay pipe which has been degraded by hydrogen sulfide.</i>	\$125,000
A	POTW Pond Building <i>This includes the replacement of the four existing electrical, mechanical & chemical storage buildings located at the POTW treatment ponds.</i>	\$40,000

B	POTW Server <i>Replacement of the aging server located at the POTW.</i>	\$10,000
A	Replacement of Microsoft Office <i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software. Sewer Fund share is based on 25 machines at \$300 each.</i>	\$7,500
<u>2014 Fire Equipment & Training Apparatus Fund</u>		
B	Replacement of 2004 Durango (1)	\$38,000
B	Rescue/Small Grass Fire Vehicle <i>This will include the purchase and outfitting of a small utility vehicle which will enable the FD to provide EMS to trail users and to provide a highly mobile unit for small grass fires.</i>	\$50,000
<u>2014 Downtown Development Authority</u>		
C	Delhi TechPark Property Improvements <i>This project will include infrastructure improvements necessary to facilitate development of the property, including replacement of the development entry sign. This project is dependent upon private investment that may be made in the park.</i>	\$50,000

CAPITAL IMPROVEMENTS PROGRAM
Years 2014 – 2019 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
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>	2015	\$166,000
		2016	\$166,000
		2017	\$166,000
		2018	\$166,000
		2019	\$166,000
B	Sidewalk Program and Construction <i>This project includes annual sidewalk maintenance program and construction of key pedestrian connections.</i>	2015	\$110,000
		2016	\$110,000
		2017	\$110,000
		2018	\$110,000
		2019	\$110,000
A	Ram Trail <i>This project will extend non-motorized pathway from Eifert Road to the School Complex on Holt Road. CMAQ funds, in the amount of \$1,189,600 are expected to be available beginning in Oct. 2014 for this project.</i>	2015	\$406,000
D	Upgrades at Kiwanis Park <i>This project is necessary to improve the playground equipment and other facilities in the park and ensure compliance with applicable standards. The playground equipment at Sycamore Elementary meets current needs.</i>	2018	\$250,000
B	Community Service Center Roof Replacement <i>See project description in 2013 update section.</i>	2015	\$150,000

B	Community Service Center Carpet Replacement <i>Carpeting within the CSC is approaching 20 years old and will require replacement in 2016. The same "savings" model that has been established for other similar projects included in the CIP will be used for this project.</i>	2015	\$15,000
		2016	\$15,000
B	Computer Replacements <i>Replacement of approximately 15-20 machines per year, resulting in approximate replacement cycle of 5-6 years.</i>	2015	\$20,000
		2016	\$20,000
		2017	\$20,000
		2018	\$20,000
		2019	\$20,000
C	Maple Ridge Cemetery Road Improvement <i>Replace and resurface drives within the cemetery and pave those that remain unpaved. It is proposed that funding for this project be addressed by "saving" each year, similar to the Community Service Center roof project, for final implementation once funding is finally in-place.</i>	2015	\$15,000
		2016	\$15,000
		2017	\$15,000
B	Street Sweeper Replacement <i>A new street sweeper is needed in order to continue providing this service within the community. The existing sweeper is a 1989 vintage.</i>	2015	\$250,000
C	Valhalla Park Splash Pad <i>This project would include the planning and construction of a splash pad within Valhalla Park. Grant funding, perhaps from the MDNR, would be anticipated to provide partial funding.</i>	2017	\$300,000

B	Design Engineering for Cedar Street/Aurelius Road Roundabout <i>This project has been included in the 2016 Transportation Improvement Plan (Illustrative Projects List) for 100% construction funding utilizing federal Congestion Mitigation Air Quality grant dollars. Federal funding is \$1.3M. Funding included here is for design and engineering assistance and possible easement acquisition that is not grant eligible, but necessary in order for the Ingham County Department of Transportation & Roads to accept the federal dollars.</i>	2015	\$200,000
B	Server Replacement <i>Servers located at the CSC will need replaced. This includes replacement of general servers and the GIS servers.</i>	2015	\$23,000
B	Light & Pole Replacements <i>This project includes replacing existing cast iron light poles with concrete (due to excessive deterioration) and the possible conversion of the fixtures to LED. This project will be implemented incrementally.</i>	2015	\$100,000
		2016	\$100,000
<u>Sewer Fund</u>			
B	Vactor Truck Replacement <i>A new Vactor Truck is needed in order to provide sewer cleaning within the collection system.</i>	2017	\$440,000
C	POTW Maintenance Building Construction <i>This project will include the construction of a maintenance building at the POTW to accommodate equipment, personnel and processes relative to the ongoing maintenance and care of the POTW facilities.</i>	2015	\$150,000
B	Biosoilds Dewatering <i>This project is necessary to facilitate the disposal of bio-solids in landfills as a long term economic option.</i>	2016	\$2,500,000
B	Vehicle Rotation Schedule	2015	\$35,000

	<i>See Exhibit A</i>	2016	\$108,000
		2017	\$24,000
		2018	\$36,000
		2019	\$0
<u>Fire Equipment & Training Apparatus Fund</u>			
B	Replacement of (1) 2004 Durango	2015	\$38,000
C	Radio Replacement <i>This project is necessary to upgrade the system (technology advancement).</i>	2016	\$40,000
		2017	\$40,000
		2018	\$40,000
C	Replace 2008 Ford Lifeline Ambulance	2015	\$130,000
C	Replace 2010 Ford Lifeline Ambulance	2017	\$140,000
<u>Downtown Development Authority</u>			
C	Delhi TechPark Property Improvements <i>This project will include infrastructure improvements necessary to facilitate development of the property. This project is dependent upon private investment that may be made in the park.</i>	2015	\$50,000

Fleet Vehicle Rotation Revenue/Expenditure Projection

Vehicle	2013	2014	2015	2016	2017	2018	2019
DPS							
1990 Ford F700 Stake Rack/Dump Truck (#27)							
1999 Ford Dump Truck (#9)			(4,800)				
2000 Ford F250 (#7)							
2002 Ford F250 (#6)	(5,300)						
2003 Chevrolet E250 Cargo Van (#26)		(5,300)					
2003 Ford Expedition (#21)	(7,000)						
2006 Chevrolet Silverado 4WD (#2)				(5,500)			
2006 Chevrolet Silverado 4WD (#24)				(5,500)			
2006 Chevrolet Silverado 4WD (#25)				(5,500)			
2007 Ford Ranger 4WD (#10)		(8,200)					
2008 GMC Canyon 2WD (#12)	(8,500)						
2008 GMC Canyon 2WD (#14)	(8,500)						
2011 GMC Savana AWD Van (LS) (#4 to #26)							
2011 GMC Sierra truck 4WD (#23 to #6)							
2012 GMC Sierra ext cab truck 4WD (#1)							
2012 GMC Sierra ext cab truck 4WD (#22)							
2012 GMC Canyon ext cab truck 4WD (#3)				(8,500)			
2013 Full size truck 4WD (#23)	26,000						
2013 SUV 4WD (#21)	26,000						
2013 Mid/Full size truck 2WD (#12)	18,000					(8,500)	
2013 Mid/Full size truck 2WD (#14)	18,000					(8,500)	
2014 Mid size truck 4WD (#10)		22,000			(9,500)		
2014 AWD Van (lift stations) (#4)		26,000					
2015 Dump truck (#9)			35,000				
2016 Full size truck 4WD (#2)				28,000			
2016 Full size truck 4WD (#24)				28,000			
2016 Full size truck 4WD (#25)				28,000			
2016 Mid size truck 4WD (#3)				24,000			
2017 Mid size truck 4WD (#10)					24,000		
2018 Mid/Full size truck 2WD						18,000	
2018 Mid/Full size truck 2WD						18,000	
sub total	58,700	34,500	30,200	83,000	14,500	19,000	-
PARKS							
1995 Chevrolet S10 Pickup	(2,500)						
1996 Ford F150	(1,800)						
1999 Ford F250	(2,200)						
1999 Ford Dump Truck			4,800				
2000 Ford F250 w/plow				(2,000)			
2000 Ford Ranger	5,200			(1,500)			
2001 Ford F250 4WD				(2,500)			
2002 Ford F250	5,300						
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	30,000	-	4,800	10,500	-	-	-
COMMUNITY DEVELOP.							
2001 Ford Ranger	(5,000)						
2007 Chevrolet Impala							
2006 Dodge Dakota 4WD (4 door)				(4,500)			
2008 GMC Canyon 2WD	8,500					(2,500)	
2012 GMC Canyon ext cab truck 4WD				8,500			
2013 Mid/Full size truck 2WD						8,500	
sub total	3,500	-	-	4,000	-	6,000	-
ASSESSING							
2000 Ford Ranger	(5,200)						
2001 GMC Jimmy		(5,000)					
2007 Ford Ranger 4WD		8,200			(4,000)		
2008 GMC Canyon 2WD	8,500					(2,500)	
2013 Mid/Full size truck 2WD						8,500	
2014 Mid size truck 4WD (#10)					9,500		
sub total	3,300	3,200	-	-	5,500	6,000	-
GRAND TOTAL	95,500	37,700	35,000	97,500	20,000	31,000	-



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 or grouping of accounts with a similar purpose. 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.

Assigned Fund Balance`

An amount that is intended to be used by the Board for a specific purpose or 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 \$5000. 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.

COCS

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



Committed Fund Balance

The portion of Fund Balance which has been constrained as to its use for a specific purpose by action of the Township Board.

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.

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.

Deficit

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

Department

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

Enterprise Funds

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

Fiduciary Funds

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

Fiscal Year

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

Fund

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

Fund Accounting

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

Fund Balance

Excess of fund assets over fund liabilities in a governmental fund. Fund balance is classified as either nonspendable, restricted, committed, assigned or unassigned.

**Fund Classification**

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

GAAP

Generally Accepted Accounting Principles - 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 and four special revenue funds.

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, streets, streetlights.

Internal Service Fund

Reports activity that provides goods or services to other agencies of the township. The Local Site Remediation Fund is an internal service fund.

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.

Nonspendable Fund Balance

The portion of fund balance that is not available for spending, such as prepaid items.

NSP

Neighborhood Stabilization Program - To prevent the deterioration of otherwise stable neighborhood areas by strategically acquiring foreclosed or abandoned properties for rehabilitation by the Township and sale to private owner-occupants.

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. Enterprise and internal service funds are proprietary funds.

Restricted Fund Balance

Portion of Fund Balance which can only be spent for specific purposes stipulated by outside resource providers or legislation.

**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 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 Revenue Funds

Used to account for the proceeds of specific revenue sources (other than sources for major capital projects) that are legally restricted to expenditures for specific purposes. Michigan Compiled 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 Fire Fund to support its activities.

Unassigned Fund Balance

The remaining portion of Fund Balance that is not constrained for a specific purpose. It can serve as a measure of available financial resources. Unassigned fund balance can only be reflected in the General Fund.

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.