

DELHI CHARTER TOWNSHIP
2074 Aurelius Road
Holt, MI 48842

Phone: (517) 694-2136

Fax: (517) 699-3847

www.delhitownship.com



2015 BUDGET

This page intentionally left blank.



Table of Contents

Introduction

Organizational Chart.....	5
Board of Trustees/Executive Staff Listing.....	6
Budget Overview - Letter to Board Members	7
Township Profile.....	11
Readers' Guide.....	14
Fund Structure.....	15
Budget Process	17
Budget Calendar	18
Budgeting and Financial Policies and Procedures	19
Board Goals and Objectives.....	21
All Funds Combined Summary 2015	23
All Funds 2015 Charts.....	24
All Funds Financial Summary 2013-2015.....	25
Fee Schedule	27
Capital and Infrastructure Items.....	29
Township Debt	30
Debt Service - All Funds.....	31
Millage Rates.....	32
Township Historical Staffing Summary.....	33

General Fund

Overview	35
Fund Summary.....	36
General Fund Revenue Descriptions.....	37
Revenues by Account.....	41
Revenues Trends	42
Expenditure Summary by Department.....	44
Legislative	45
Manager	48
Accounting.....	51
Clerk.....	54
Information Technology	57
Treasurer.....	59
Assessing	62
Elections.....	65
Building and Grounds.....	68
Cemetery.....	71
Stormwater	74
Infrastructure	76
Community Development	79
Parks and Recreation Administration	82
Parks	85
Recreation.....	87



Other Functions89
Debt Service90

Special Revenue Funds

Fire Fund91
Police Fund 97
Fire Equipment, Training, and Apparatus Fund 101
Water Improvement Fund 105

Enterprise Fund

Sewer Fund 109

Component Unit Funds

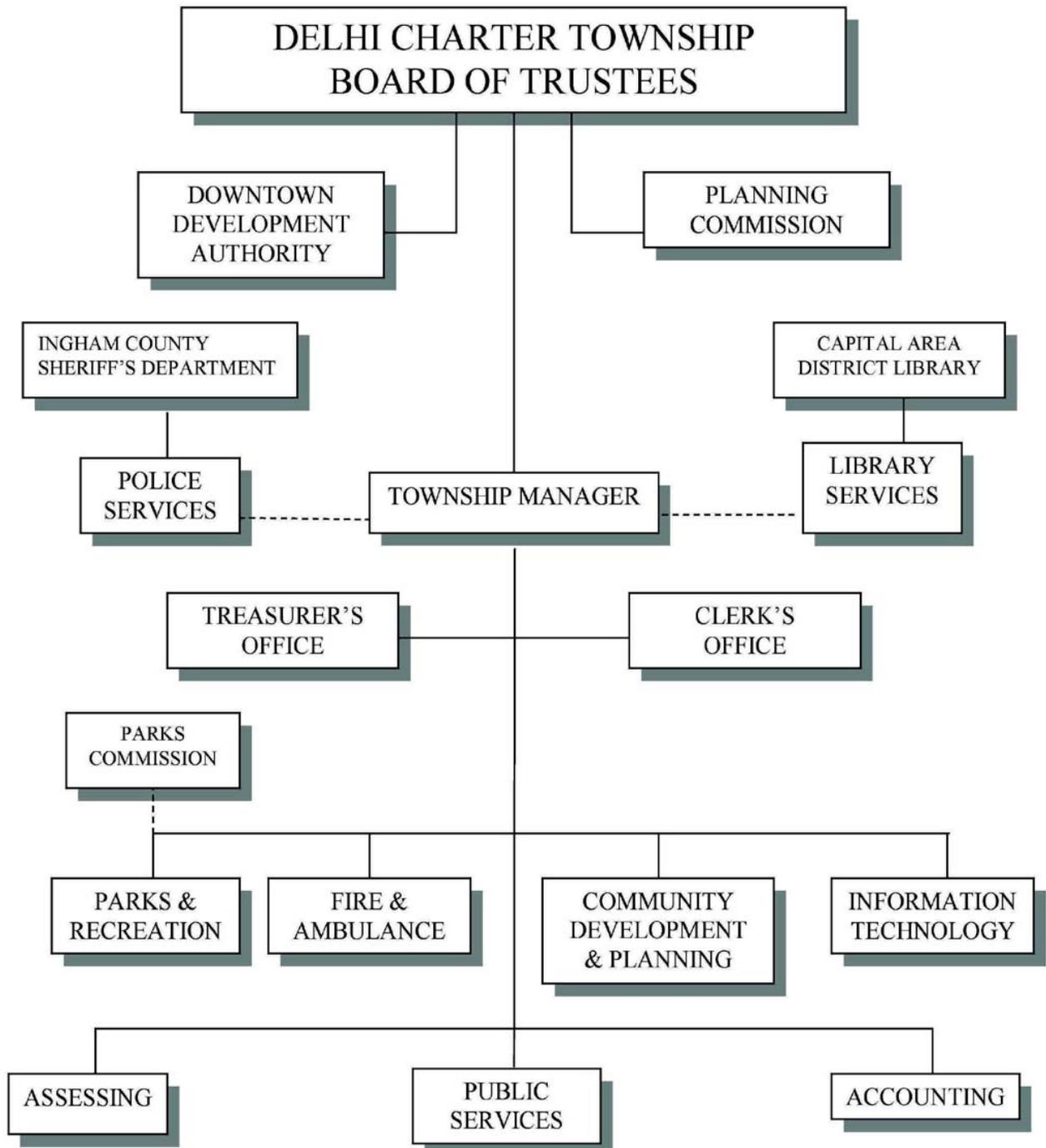
Downtown Development Authority Fund 119
DDA Debt Service Funds 131
Brownfield Redevelopment Authority Fund 135
Local Site Remediation Fund 138

Supplemental Information

General Revenues by Source – 10 Year History..... 141
General Expenditures by Function – 10 Year History..... 142
General Fund Balance Compared to Expenditures – 10 Year History..... 143
Value of Taxable Property – 10 Year History 144
Property Tax Levies and Collections – 10 Year History..... 145
Top 20 Taxpayers..... 146
Capital Improvement Program..... 147
Glossary..... 167



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 Hudson
Asst Twp Mgr for Human Resources	Wendy Thielen
Community Development Director	Tracy Miller
Downtown Dev Auth Exec Director	C. Howard Haas
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

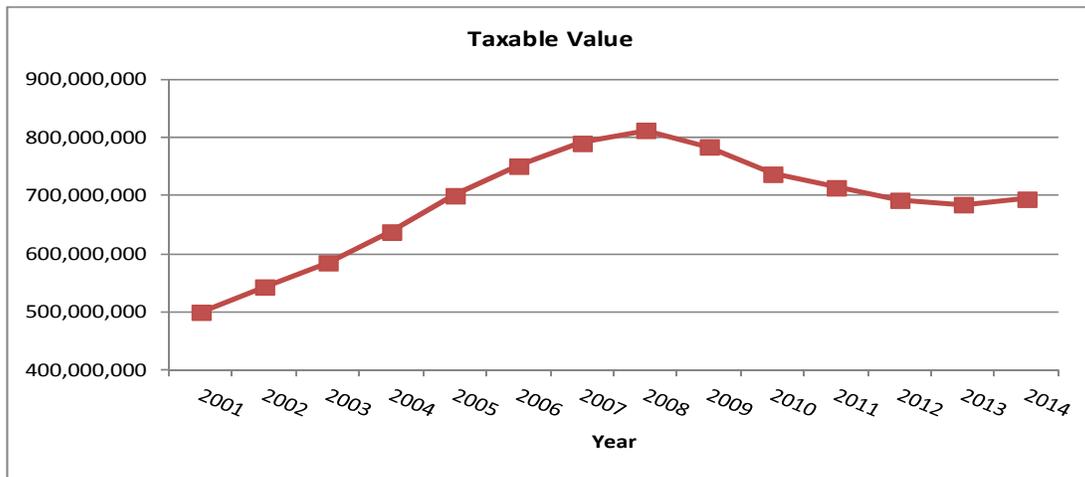
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2015 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' 2015 Goals and Objectives. The 2015 budget totals \$20,249,450 for all funds, down from \$20,721,490 projected for 2014. This decrease is largely due to lower expenditures for public works, as 2014 expenditures included a street improvement and planning for a non-motorized trail.

Financial Challenges to the Budget

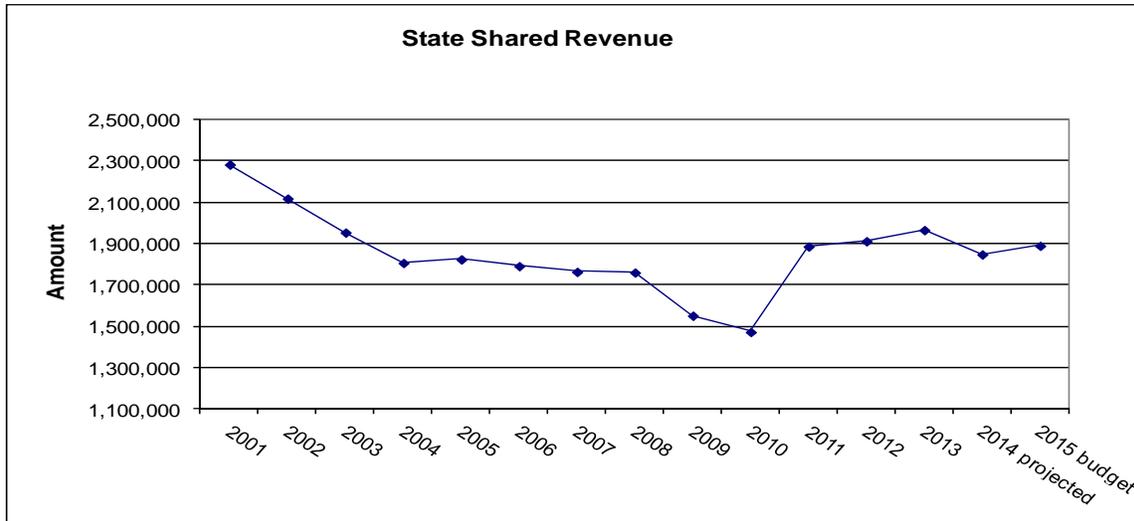
- Property tax, the largest revenue source, increased slightly. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 1.45% in 2014. This is the first increase since 2008. Comparing current ad valorem with that of 2008, property values have declined 14.5%. This is in stark contrast to earlier years when taxable value increased 78% from 2000 to 2008. It is expected that the taxable values have now stabilized, but will not rebound as quickly as the cost of services increase. Although the Township is not in financial distress as are 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. The proposal eliminating personal property tax was approved by voters in 2014. The bill included provisions to replace this revenue source, but the actual amount is still uncertain.



- 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 29% of General Fund revenues in 2015. 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 2006 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							
	2006	2007	2008	2009	2010	2011	2012	2013
Building	495	423	365	588	622	372	358	431
Electrical	331	279	207	175	183	189	224	209
Plumbing	291	166	135	146	152	134	189	124
Mechanical	409	289	279	232	343	470	369	329
Soil Erosion	0	0	67	78	66	41	46	73
Total	1526	1157	1053	1219	1366	1206	1186	1166

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 beginning in 2014 the Township no longer contributes 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, a 2.6% increase in 2014, and an increase of 2.4% is budgeted for 2015.

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, the Board began assigning a portion of fund balance in the general fund for the replacement of the roof at the CSC annually since 2012, with the roof replacement being scheduled for 2015. The Board is also earmarking money for CSC carpet replacement and cemetery road repair.

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. It is expected that this will be renewed in November 2014 for the next four years.

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 2015. 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. It is also expected that the millage will be renewed in November 2014 for the next four years.

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 \$6,522,110 which is \$270,750 less than the projected expenditures for 2014. The departments with the greatest changes from the 2014 projected budgets are: the Elections department decreased by over \$65,000 due to no elections in 2015 vs two in 2014; the Buildings and Grounds Department has decreased by over \$86,000 due to no capital outlay budgeted for 2015; the infrastructure department decreased by over \$500,000 due to reduced budgeting for street improvements and trail planning costs in the 2015 budget; and the Parks department budgeting \$400,000 in 2015 for a new pavilion, which is dependent upon receiving a DNR grant which would cover 75% of the costs.

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. Planning for the Ram Trail running along Holt Road is in progress, as well as a sidewalk along Holt Road. The Twp has been awarded a grant for the Ram Trail, and construction will begin in 2015. \$441,320 has been included in the 2015 Infrastructure Department budget as the Township's share for this trail construction and related costs.

It is projected that expenditures will exceed revenues by \$993,250, leaving ending fund balance as a percentage of operating expenditures and transfers at 45%, 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. It is expected that they will be renewed in 2014 for an additional 4 years. Separate special



revenue funds were established for each of these millages with over \$1,000,000 expected to be generated for each millage in 2015. Nevertheless, a transfer of \$908,770 from the General Fund will be necessary to supplement the Fire Millage Fund and over \$1,400,000 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 \$338,100. The replacement of an ambulance and the purchase of mobile dispatch equipment is budgeted for 2015.

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. As the result of the 2013 sewer rate study, sewer rates were increased in 2014 to cover the costs of operating and maintaining the system. In order to maintain sewer infrastructure, it is recommended by the United States Environmental Protection Agency (USEPA) that utility rates need to be increased annually by CPI plus 3%. This recommendation has been implemented for the 2015 budget. It is expected that costs for several of the projects related to improving and maintaining the sewer system will be partially reimbursed by a State of Michigan Stormwater, Asset Management and Wastewater (SAW) grant for the engineering/design portion of these projects.

Downtown Development Authority

The tax capture that funds the Downtown Development Authority (DDA) has been declining due to falling tax revenues and the DDA returns 40% of its 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 supports many other 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, the Holt Community Connect, a 501(c) 6 organization, has been formed to support community projects and other non-traditional services to the community.

Long-term Debt

The Township's rating from Standard & Poor's was upgraded from AA- to AA in 2014. 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 \$70,119,287. The net debt outstanding at 12/31/14 will be \$15,880,422 (\$30,835,422 total outstanding less \$14,955,000 in revenue bonds). This is only 22% 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 eleven 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 2012 10.8% of families were below the poverty level. The jobless rate for Delhi Township in 2013 was 4.8% of the labor force, down from 5% in 2012. Ingham County's 2013 rate was 7.5% and the State of Michigan was 8.8%. Thus far for 2014 (through July), the jobless rate in Delhi Charter Township averaged 5%. The average during that same time in Ingham County was 7.8% and the State of Michigan was 8.7%.

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 - 2014

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	800
Dakkota	Automotive Supplier	300
Orchid Orthopedic	Exotic Metal Fabricator	243
RSDC	Steel Processing	241
Granger Construction	Commercial Construction	208
Kroger	Retail Grocery	156
Magna Power Train	Automotive Supplier	150
NexCare (Holt Sr. Care/Rehab)	Long Term Care	120
Two Men & A Truck	Moving Company	110
Keller Williams Real Estate	Real Estate Sales	108



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

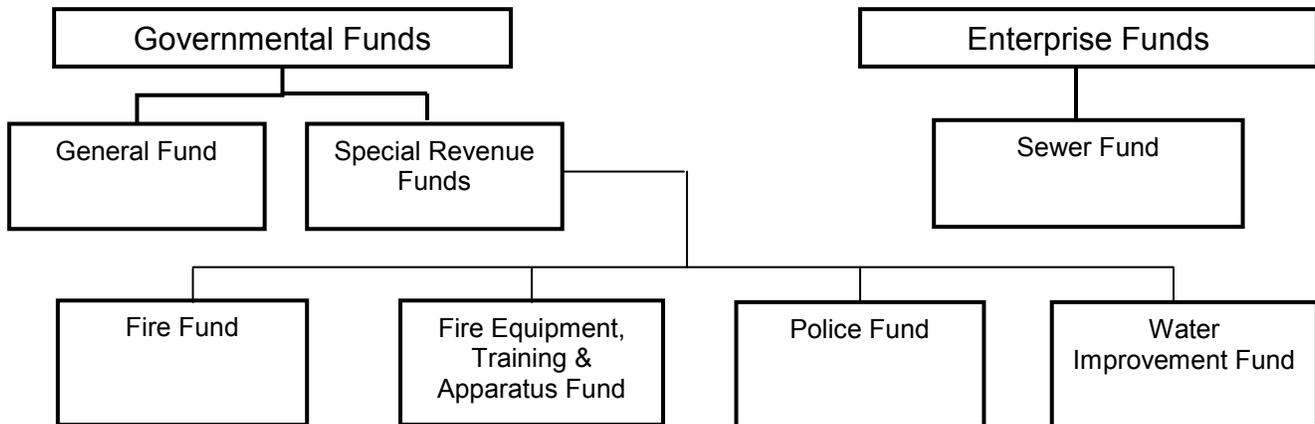
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

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, parks and recreation, and community development.

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.



2015 Budget Calendar-*Revised*

April 21 – 25	Department Head CIP meetings with Community Development and Township Manager
June 4 (8 am-6 pm)	Department Head Goals, Objectives and 2014 CIP meeting with Board of Trustees
June 10 (6-9 pm)	Board of Trustees Goals & Objectives meeting
June 17	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
June 23	Planning Commission Public Hearing and action on CIP
July 2	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 18	Departmental goals, indicators and budgets with backup and narratives submitted to Township Manager
July 21 to August 30	Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 3
July 21 – July 25	Budget requests reviewed with Department Heads
August 19	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 26	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 9
September 9 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 30	DDA Board sets Public Hearing for October 28 for the DDA Budget
October 7	Board of Trustees sets Public Hearing for October 21
October 7	Township sends Notice of Public Hearing to Community Newspapers for publication
October 6	DDA sends Notice of Public Hearing to Community Newspapers for publication
October 11	Notice of Board of Trustees Public Hearing (to be held on October 21) is published in the Lansing State Journal
October 12	Notice of DDA Public Hearing (to be held on October 28) is published in the Community Newspapers
October 14	Budgets are available for Public Inspection (seven days prior to public hearing)
October 21	Board of Trustees holds Public Hearing on the 2015 General & Special Revenue Funds Budgets
October 28	DDA Board holds Public Hearing and acts on the DDA Budget
October 29	DDA submits Budget to Board of Trustees for approval
November 5	Board of Trustees act on the 2015 Budgets (Township and DDA)
November 25	DDA Board acts on the 2015 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.

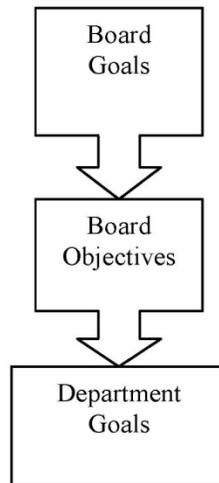
Safeguarding Assets

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.



- 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.

2014-2015 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 and the Holt Community Connect to continue activities such as Music in the Garden, Holt Hometown Festival, Moonlight Movies, kid friendly activities, and nightlife entertainment, which draw people to the community.
2. Focus on making the Cedar street corridor an asset, creating bike lanes, connecting to the non-motorized trail system, creating economic opportunity for unique retail, fine dining, etc.
3. Fund public art.
4. Perform periodic brush clean-ups.



Goal II: Maintain fiscal integrity and increased efficiency.

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

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

1. Develop short videos on website promoting Delhi Township.
2. Redevelop DDA properties
3. Encourage mixed residential housing throughout the Township.

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

1. Educate Township residents on local road and sidewalk funding and construction stressing:
 - a. The lack of Township funding to support local 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.
2. Bury overhead wires on Cedar Street and extend decorative lighting
3. Continue to designate a portion of the Fund Balance to eventually have the necessary funds to replace the roof of the Community Services Center.
4. Strive to meet ADA compliance on sidewalks with future road improvement projects.
5. Increase parking at the Community Services Center.

Goal V: Promote Regional Collaboration of Services.

1. Maintain the fire contract with Alaiedon 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. Provide leadership for regional efforts

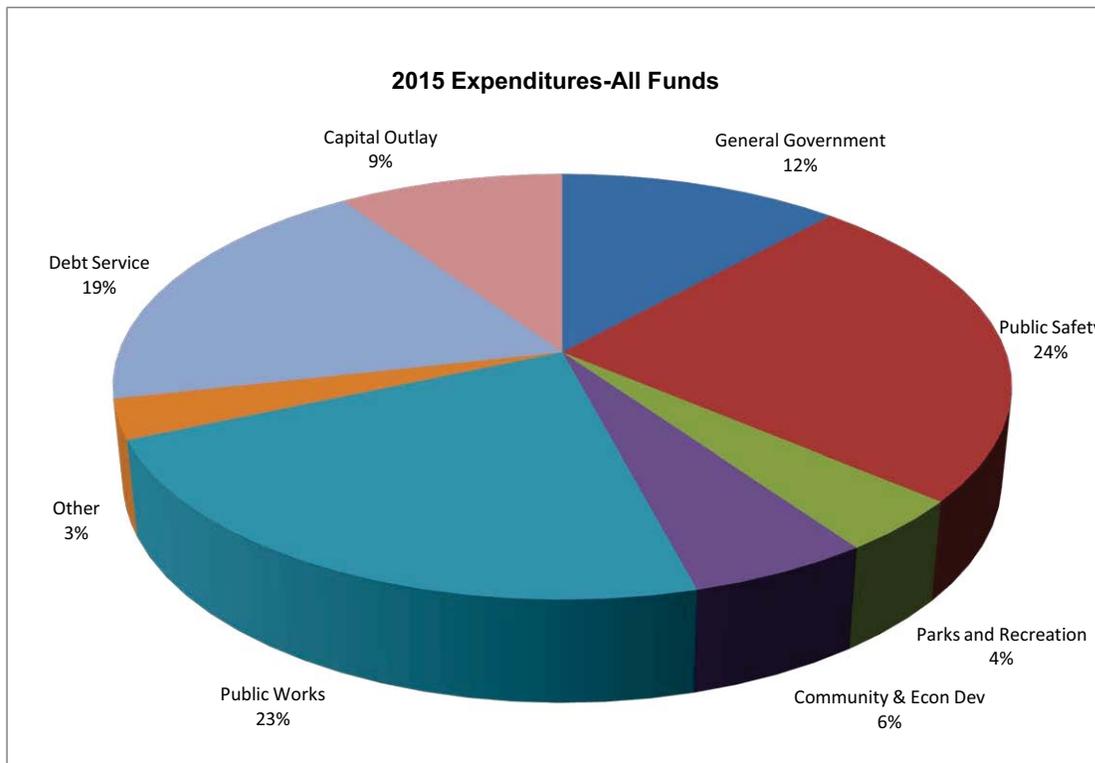
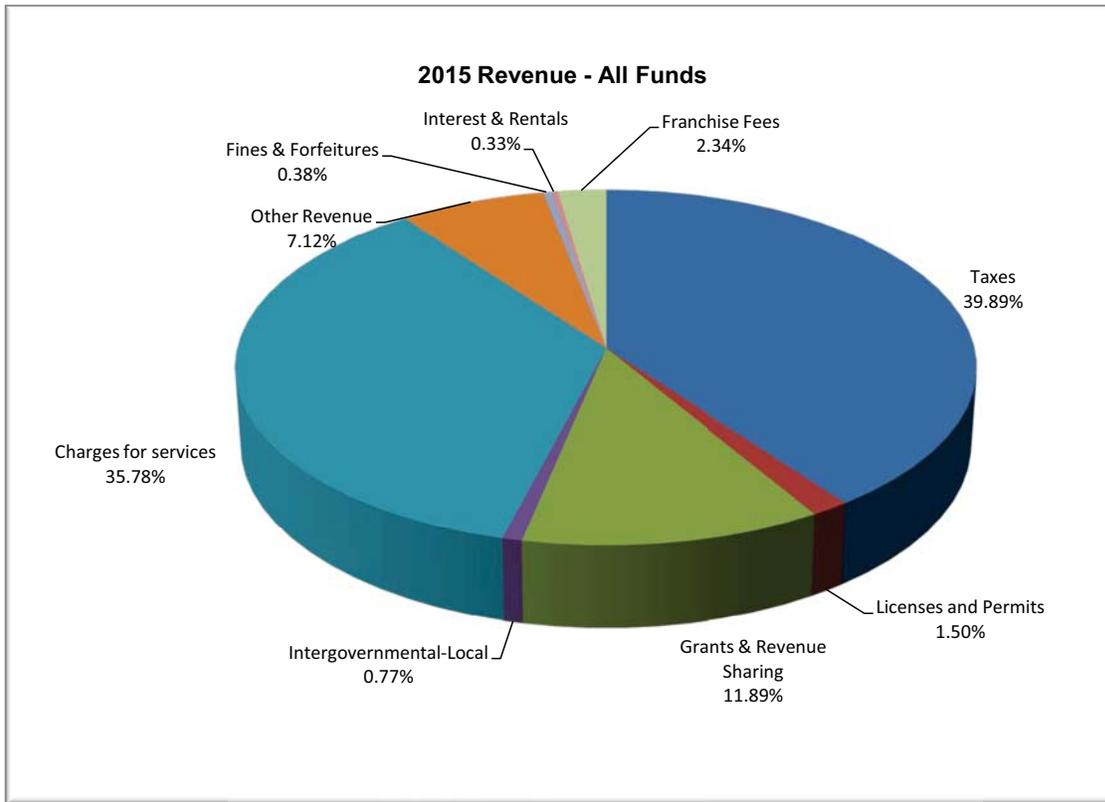
Goal VI: Maintain positive and open communication with Township residents.

1. Promote public education thru a push email system.
2. Create a Community Outreach position to manage social media and coordinate township events.



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2015**

Description	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenue					
Taxes	\$ 2,888,050	\$ 2,400,650	\$ -	\$ 2,438,600	\$ 7,727,300
Licenses and Permits	175,200	-	115,200	-	290,400
Grants & Revenue Sharing	2,246,900	55,000	-	2,200	2,304,100
Intergovernmental-Local	149,990	-	-	-	149,990
Charges for services	658,500	20,000	6,254,110	-	6,932,610
Other Revenue	1,154,600	169,940	47,350	8,260	1,380,150
Fines & Forfeitures	18,000	55,000	-	-	73,000
Interest & Rentals	21,190	150	15,600	26,790	63,730
Franchise Fees	452,500	-	-	-	452,500
Total Revenue	7,764,930	2,700,740	6,432,260	2,475,850	19,373,780
Expenditures					
General Government	2,392,370	-	-	-	2,392,370
Public Safety	-	4,930,050	-	-	4,930,050
Parks and Recreation	826,180	-	-	-	826,180
Community & Econ Dev	793,890	-	-	346,320	1,140,210
Public Works	590,870	2,850	3,940,660	45,500	4,579,880
Other	417,620	-	-	195,190	612,810
Debt Service	555,360	77,490	1,757,060	1,461,120	3,851,030
Capital Outlay	945,820	265,000	621,100	85,000	1,916,920
Total Expenditures	6,522,110	5,275,390	6,318,820	2,133,130	20,249,450
Excess of Revenues Over (Under) Expenditures	1,242,820	(2,574,650)	113,440	342,720	(875,670)
Other Financing Sources					
Sale of Fixed Assets	82,000	25,000	-	-	107,000
Operating Transfers In	-	2,318,070	-	1,297,290	3,615,360
Total Otr Financing Sources	82,000	2,343,070	-	1,297,290	3,722,360
Other Financing Uses					
Operating Transfers Out	2,318,070	-	-	1,297,290	3,615,360
Total Other Financing Uses	2,318,070	-	-	1,297,290	3,615,360
Change in Fund Balance	(993,250)	(231,580)	113,440	342,720	(768,670)
Beginning Fund Balance	4,964,588	540,030	33,505,704	1,565,851	40,576,173
Ending Fund Balance	\$ 3,971,338	\$ 308,450	\$ 33,619,144	\$ 1,908,571	\$ 39,807,503





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2013-2015**

Description	General Fund		Special Revenue Funds		Enterprise Funds		
	2013 Actual	2014 Projected	2013 Actual	2014 Projected	2013 Actual	2014 Projected	2015 Budget
Revenue							
Taxes	\$ 2,926,270	\$ 2,836,100	\$ 2,385,138	\$ 2,388,030	\$ -	\$ -	\$ -
Licenses and Permits	252,148	188,120	-	-	251,638	349,750	115,200
Grants & Revenue Sharing	1,978,618	1,947,430	120,341	100,000	-	-	-
Intergovernmental-Local	95,031	156,530	-	-	-	-	-
Charges for services	1,362,969	652,010	42,800	40,000	4,998,232	5,993,880	6,254,110
Other Revenue	410,410	1,149,850	218,410	232,940	42,863	59,800	47,350
Fines & Forfeitures	23,292	18,000	55,095	55,000	-	-	-
Interest & Rentals	20,550	20,650	252	150	18,864	15,800	15,600
Franchise Fees	443,210	452,500	-	-	-	-	-
Total Revenue	7,512,498	7,421,190	2,822,036	2,816,120	5,311,597	6,419,230	6,432,260
Expenditures							
General Government	1,963,114	2,294,110	-	-	-	-	-
Public Safety	-	-	4,534,016	4,745,270	-	-	-
Parks and Recreation	702,821	805,430	-	-	-	-	-
Community & Econ Dev	605,838	672,560	-	-	-	-	-
Public Works	861,793	1,276,210	-	-	-	-	-
Other	389,846	447,900	2,895	2,350	5,476,367	3,657,410	3,794,660
Debt Service	167,716	571,860	76,340	77,640	511,207	1,780,580	1,757,060
Capital Outlay	86,972	724,790	149,627	85,000	-	1,284,800	767,100
Total Expenditures	4,778,100	6,792,860	4,762,878	4,910,260	5,987,574	6,722,790	6,318,820
Excess of Revenues Over (Under) Expenditures	2,734,398	628,330	(1,940,842)	(2,094,140)	(675,977)	(303,560)	113,440
Other Financing Sources							
Sale of Fixed Assets	-	80,000	2,500	2,000	-	5,000	-
Operating Transfers In	-	-	1,834,690	2,036,440	-	-	-
Bond/Loan Proceeds	-	9,480	-	-	-	-	-
Total Otr Financing Sources	-	89,480	1,837,190	2,038,440	-	5,000	-
Other Financing Uses							
Operating Transfers Out	1,834,690	2,036,440	-	-	-	-	-
Total Other Financing Uses	1,834,690	2,036,440	-	-	-	-	-
Change in Fund Balance	899,708	(1,318,630)	(103,652)	(55,700)	(675,977)	(298,560)	113,440
Capital Contributions	-	-	-	-	-	-	-
Beginning Fund Balance	5,383,510	6,283,218	699,382	595,730	34,480,241	33,804,264	33,505,704
Ending Fund Balance	\$ 6,283,218	\$ 4,964,588	\$ 595,730	\$ 540,030	\$ 33,804,264	\$ 33,505,704	\$ 33,619,144



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2013-2015**

Description	Component Units			Total	
	2013 Actual	2014 Projected	2015 Budget	2013 Actual	2014 Projected
Revenue					
Taxes	\$ 2,394,376	\$ 2,393,320	\$ 2,438,600	\$ 7,705,784	\$ 7,617,450
Licenses and Permits	-	-	-	503,786	537,870
Grants & Revenue Sharing	11,448	6,700	2,200	2,110,407	2,054,130
Intergovernmental-Local	-	-	-	95,031	156,530
Charges for services	-	-	-	6,404,001	6,685,890
Other Revenue	12,314	8,260	8,260	683,997	1,450,850
Fines & Forfeitures	-	-	-	78,387	73,000
Interest & Rentals	28,161	28,100	26,790	67,827	64,700
Franchise Fees	-	-	-	443,210	452,500
Total Revenue	2,446,299	2,436,380	2,475,850	18,092,430	19,092,920
Expenditures					
General Government	-	-	-	1,963,114	2,294,110
Public Safety	-	-	-	4,534,016	4,745,270
Parks and Recreation	-	-	-	702,821	805,430
Community & Econ Dev	304,207	472,210	346,320	910,045	1,144,770
Public Works	74,211	50,000	45,500	6,415,266	4,985,970
Other	217,809	238,210	195,190	607,655	686,110
Debt Service	1,419,791	1,455,160	1,461,120	2,175,054	3,885,240
Capital Outlay	20,397	80,000	85,000	256,996	2,174,590
Total Expenditures	2,036,415	2,295,580	2,133,130	17,564,967	20,721,490
Excess of Revenues Over (Under) Expenditures	409,884	140,800	342,720	527,463	(875,670)
Other Financing Sources					
Sale of Fixed Assets	77,454	-	-	79,954	87,000
Operating Transfers In	1,283,286	1,292,810	1,297,290	3,117,976	3,329,250
Bond/Loan Proceeds	-	-	-	-	9,480
Total Otr Financing Sources	1,360,740	1,292,810	1,297,290	3,197,930	3,425,730
Other Financing Uses					
Operating Transfers Out	1,283,286	1,292,810	1,297,290	3,117,976	3,329,250
Total Other Financing Uses	1,283,286	1,292,810	1,297,290	3,117,976	3,329,250
Change in Fund Balance	487,338	140,800	342,720	607,417	(1,532,090)
Capital Contributions	-	-	-	-	-
Beginning Fund Balance	937,713	1,425,051	1,565,851	41,500,846	42,108,263
Ending Fund Balance	\$ 1,425,051	\$ 1,565,851	\$ 1,908,571	\$ 42,108,263	\$ 40,576,173
				\$ 40,576,173	\$ 39,807,503

**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**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
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	\$150/team + \$15/player
Adult Fall Softball	\$225/team + \$15/player	\$100/team + \$15/player
Pavillion Fees:		
Resident	\$50	same
Non-resident	\$75	same
Wedding Resident	\$75	\$100
Wedding Non-resident	\$100	\$150
<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	\$14 Basic Service Charge + \$4.90/ccf	\$14.60 BSC + \$5.10/ccf
Unmetered Sewer	\$14 Basic Serv Chg + 7ccf x \$4.90	\$14.60 BSC = 7ccf x \$5.10
Sewer Hook-up	\$2750/Residential Equivalent + \$100	same
	Inspection	
Sewer Tap Fee	\$250	same
Sewer Repair Permit Fee	\$25	same
Drain Layer License Fees	\$100	same
Yard Waste Bags	\$1.50	same



2015 Capital and Infrastructure Budgeted Items

CAPITAL ITEMS

GENERAL FUND

Computer Replacements/Updates	20,000
Demolition of 5046 & 5054 Holt bldgs	30,000
Vehicle-2012 Canyon	8,500
Ram Trail	441,320
Cemetery Sign	15,000
Sign in Roundabout	8,000
Two Mowers	30,000
Kiwanis Park Pavilion	400,000
Total:	952,820

FIRE EQUIPMENT FUND

Equipment Upgrades	20,000
Mobile Dispatch Equipment	75,000
Ambulance	170,000
Total:	265,000

SEWER FUND

Sludge Mixing Improvements	50,000
Pine Tree Rd Lift Station Improvements	21,100
Dump Truck	35,000
Mid Size Truck	25,000
Two Mowers	30,000
ISCO Sampler	6,000
Eifert Force Main Replacement	600,000
Total:	767,100

DDA FUND

Land Purchases	75,000
Farmers' Market Improvements	10,000
Total:	85,000

INFRASTRUCTURE ITEMS

GENERAL FUND

Street Improvements	41,000
Misc. Centerline Striping	6,500
Ram II Trail Design	50,000
ADA Ramps	10,000
Annual Sidewalk Panel Replacement	15,000
Total:	122,500

DDA FUND

Streetscapes Repair & Maintenance	12,500
Misc. Infrastructure Projects	5,000
Sign in Roundabout	8,000
Non-Motorized Pathways	20,000
Total:	45,500



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 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.
- In 2014 the Township issued refunding bonds to defease the 2003 Sewer Capital Improvement bonds. The new bonds mature in 2024. Debt payments are made from the Sewer Fund.

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.
- In 2014 the DDA purchased another property on a land contract for \$75,000. It will be also be completed in 2016.
- In 2014 the Township entered into a five year capital lease for a copier.

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 \$15,880,422 is only 22% of the legal debt limit of \$72,782,034.



Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/14	Principal due in 2015	Interest due in 2015	Total 2015 Payments
GOVERNMENTAL FUNDS							
Parks-Nash Property Installment Purchase	500,000	2019	Other	\$ 166,833	\$ 33,333	\$ 5,235	\$ 38,568
Copier Lease	9,480	2019	Other	8,117	1,657	834	2,491
2011 Refunding Bonds	721,777	2022	GO	533,635	61,605	15,379	76,984
2013 Capital Improvement Bonds	1,200,000	2024	GO	1,100,000	100,000	22,990	122,990
Gen'l Fund-Drain Assessment	Multiple Yrs	2031	Other	1,708,319	126,821	88,449	215,270
Total Governmental Funds				3,516,904	323,416	132,887	456,303
SEWER FUND							
2011 Refunding Bonds	3,613,223	2022	GO	2,671,367	308,395	76,986	385,381
2014 Sewer Refunding Bonds	1,585,000	2024	GO	1,585,000	135,000	35,661	170,661
2008 DDA Bonds-Sewer portion	1,000,000	2024	GO	713,928	56,613	28,666	85,279
2007 Sewer Bonds	9,850,000	2028	Revenue	7,220,000	465,000	117,325	582,325
*2010 Sewer Bonds-Est Interest	8,400,000	2032	Revenue	7,735,000	345,000	186,910	531,910
Total Sewer Operating				19,925,295	1,310,008	445,548	1,755,556
TOTAL PRIMARY GOVERNMENT				23,442,199	1,633,424	578,435	2,211,859
DDA FUND							
2010 DDA Refunding Bonds	2,540,000	2015	GO	525,000	525,000	5,381	530,381
Land Contract	225,000	2016	Other	87,151	42,288	4,604	46,892
Land Contract	75,000	2016	Other	50,000	25,000	2,438	27,438
2003 DDA Bonds	990,000	2018	GO	320,000	75,000	13,858	88,858
2008 DDA Bonds	8,980,000	2024	GO	6,411,072	508,387	257,421	765,808
Total DDA Debt				7,393,223	1,175,675	283,702	1,459,377
GRAND TOTAL				\$ 30,835,422	\$ 2,809,099	\$ 862,137	\$ 3,671,236

* As of 7/08/14 the Township had issued \$8,197,399 in bonds with the Michigan Municipal Bond Authority. At the end of the project, the total issuance will not exceed \$8,400,000,

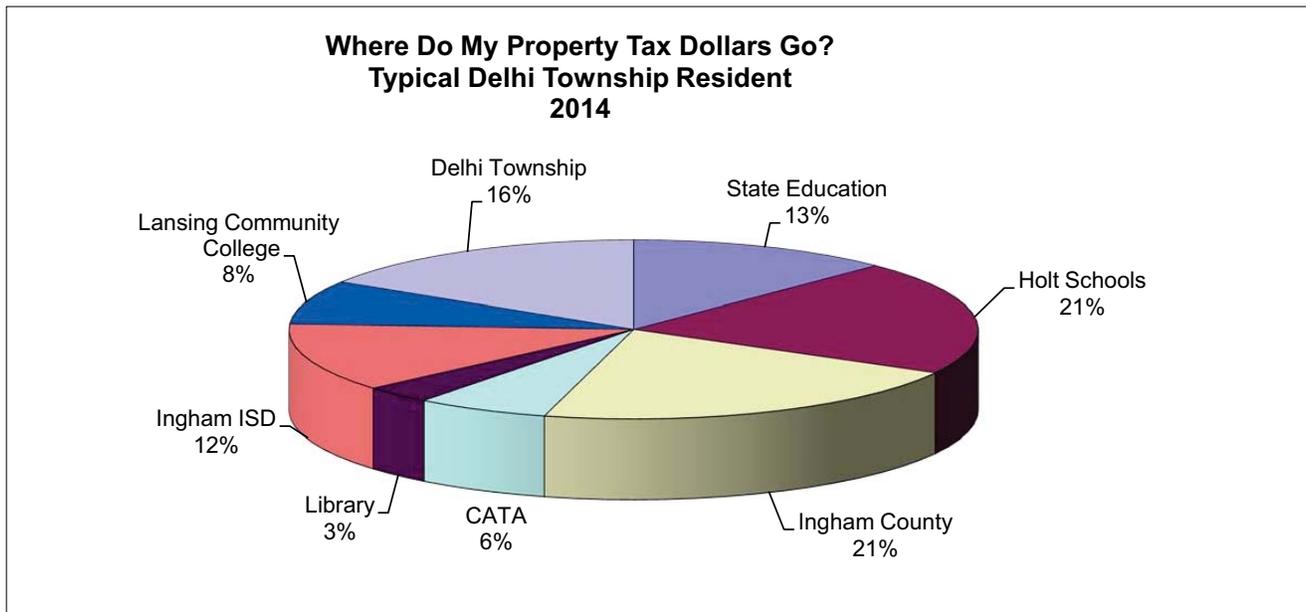
GO = General Obligation



Millage Rates

Typical Delhi Township Resident

Taxing Entity	2014	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	6.0000
Holt Schools	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Ingham County	10.1963	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	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	1.5600	1.4423
Ingham ISD	5.9881	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	3.8072	3.8112
Delhi Township	7.8094	7.8094	7.8094	7.8094	7.8094	5.4039	5.3455	5.3064	5.3282	5.3262
Total	48.3680	48.3680	47.7180	47.7180	47.6786	41.1339	45.2417	44.2555	44.2966	43.3851



**Staffing Summary - Full Time Equivalents**

	2013	2014	2015
General Fund			
Manager	3.00	3.00	3.00
Accounting	1.63	1.63	1.63
Parks	9.50	11.80	11.90
Clerk	3.00	3.00	3.63
Information Technology	2.14	2.12	2.12
Treasurer	3.48	3.55	3.55
Assessing	3.00	3.00	3.00
Community Development	6.00	6.00	6.50
Total General Fund	31.75	34.10	35.33
Fire	21.30	23.00	23.20
Sewer Fund	25.10	25.10	25.40
DDA	1.91	1.66	1.66
Total All Funds	80.06	83.86	85.59

Positions will continue to be evaluated as staff vacancies occur.



This page intentionally left blank.



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	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenue				
Taxes	\$ 2,926,271	\$ 2,836,100	\$ 2,836,100	\$ 2,888,050
Licenses and Permits	252,148	163,200	188,120	175,200
Grants & Revenue Sharing	1,978,618	1,940,110	1,947,430	2,246,900
Intergovernmental-Local	95,031	155,620	156,530	149,990
Charges for services	700,496	692,930	652,010	658,500
Other Revenue	1,072,882	1,016,100	1,149,850	1,154,600
Fines & Forfeitures	23,292	18,000	18,000	18,000
Interest & Rentals	20,550	18,650	20,650	21,190
Franchise Fees	443,210	440,000	452,500	452,500
Total Revenue	7,512,498	7,280,710	7,421,190	7,764,930
Expenditures				
Legislative	101,123	108,140	108,180	107,910
Manager	326,158	331,280	329,640	334,270
Accounting	122,677	157,170	138,310	140,380
Clerk	233,390	240,110	241,650	268,450
Information Technology	229,108	342,180	307,550	363,840
Treasurer	245,477	253,220	248,500	259,210
Assessing	342,550	348,890	347,060	332,830
Elections	5,457	71,360	72,900	7,600
Building & Grounds	282,605	522,170	543,280	456,840
Cemetery	98,228	125,000	122,040	141,040
Stormwater	354,532	393,440	501,040	499,660
Infrastructure	634,079	1,148,190	1,424,740	939,820
Community Development	605,838	718,270	807,460	832,390
Parks Administration	162,933	193,830	196,970	271,730
Parks	457,695	630,210	635,760	923,670
Recreation	145,512	175,000	139,310	60,780
Other Functions	389,845	386,280	450,200	420,120
Debt Service	40,895	177,360	178,270	161,570
Total Expenditures	4,778,102	6,322,100	6,792,860	6,522,110
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	85,000	80,000	82,000
Bond/Loan Proceeds	-	-	9,480	-
Transfer Out to Fire Fund	(553,449)	(733,640)	(693,400)	(908,770)
Transfer Out to Police Fund	(1,281,241)	(1,352,340)	(1,343,040)	(1,409,300)
Total Other Financing Sources (Uses)	(1,834,690)	(2,000,980)	(1,946,960)	(2,236,070)
Revenues Over (Under) Expenditures	899,706	(1,042,370)	(1,318,630)	(993,250)
Fund Balance, Beginning	5,383,512	6,283,218	6,283,218	4,964,588
*Total Fund Balance, Ending	\$ 6,283,218	\$ 5,240,848	\$ 4,964,588	\$ 3,971,338

* Includes Fund Balance set aside for:

CSC Roof	150,000	300,000	300,000	450,000
Cemtery Road Repair	15,000	30,000	30,000	45,000
CSC Carpeting	-	-	-	15,000
Total Set Aside for Future Capital Outlay	165,000	330,000	330,000	510,000



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 2014 is 695,226,020. The millage rate is 4.3094. Multiplying the taxable value by the millage rate results in 2,996,007. 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 163,788.701. This reduces the Township’s property tax revenue by \$423,199. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 6,628,312 of taxable value, which reduces the Township’s property tax by another \$28,564. 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 2015 is \$2,439,900.

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 9,810,248. 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. 2015 revenue is budgeted at \$15,150.

Trailer Park Fees **423.000**

The Township has 4 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$5,000 for 2015.

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 2015.

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 (2015 revenue is based on the taxable value on the 2014 warrant), the corresponding administrative fee is recognized in the year of the warrant (2014). Since the 2015 warrant won’t be known until late 2014, the administrative fee of \$400,000 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 2015 is \$80,000.

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 2015 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 2015.

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 \$1,891,900, and statutory revenue is budgeted at \$45,000 for 2015.

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 2015 is \$10,000.

District Library Contributions **587.000**

The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2015 is \$19,000.

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 2015 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**

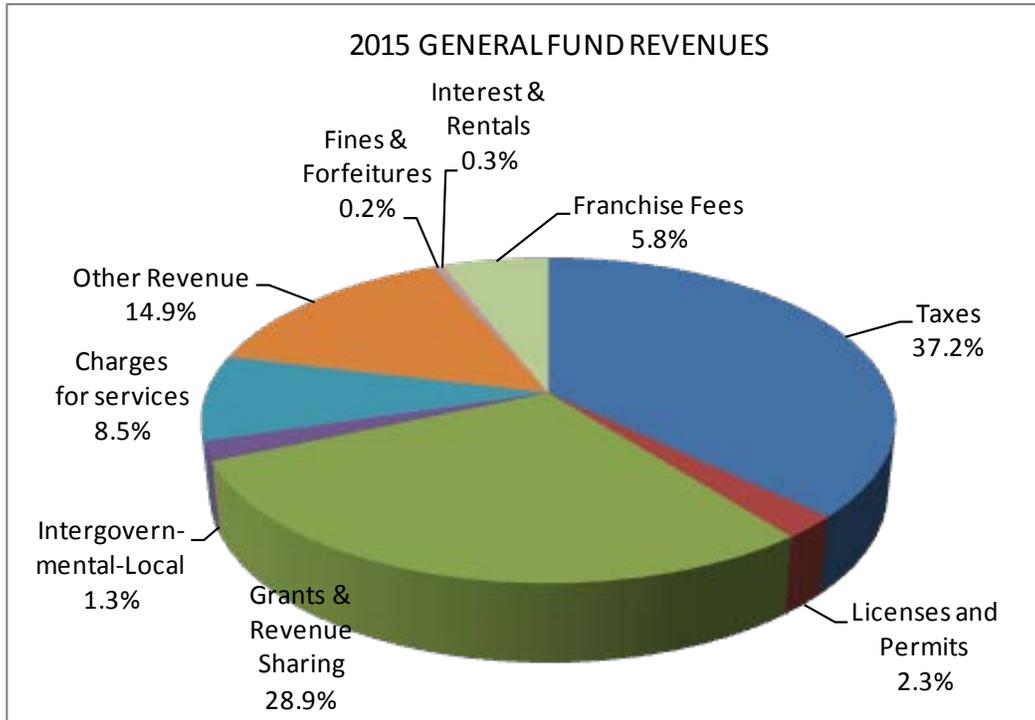
This line item includes a contractual flat amount paid by Alaiedon Township plus charges to Alaiedon Township for actual fire runs. There are also false alarm fees, non-residential vehicle fire run fees, and other miscellaneous revenue in this line item. The 2015 budget for this account is \$40,000.

Ambulance Fees **633.000**

Ambulance calls are \$600 for basic and advanced life support plus \$10/mile. \$720,000 is budgeted for 2015.



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. 2015 revenue is budgeted at \$18,000.	
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 \$17,000.	
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. \$60,000 is budgeted for 2015, based on current levels of participation.	
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 \$3,000 for 2015 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 \$18,190 in 2015.	
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 has 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.	
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 have been increased to account for inflation. The 2015 allocation was increased by 2.4%, per the cost of living increase, to \$404,000.	



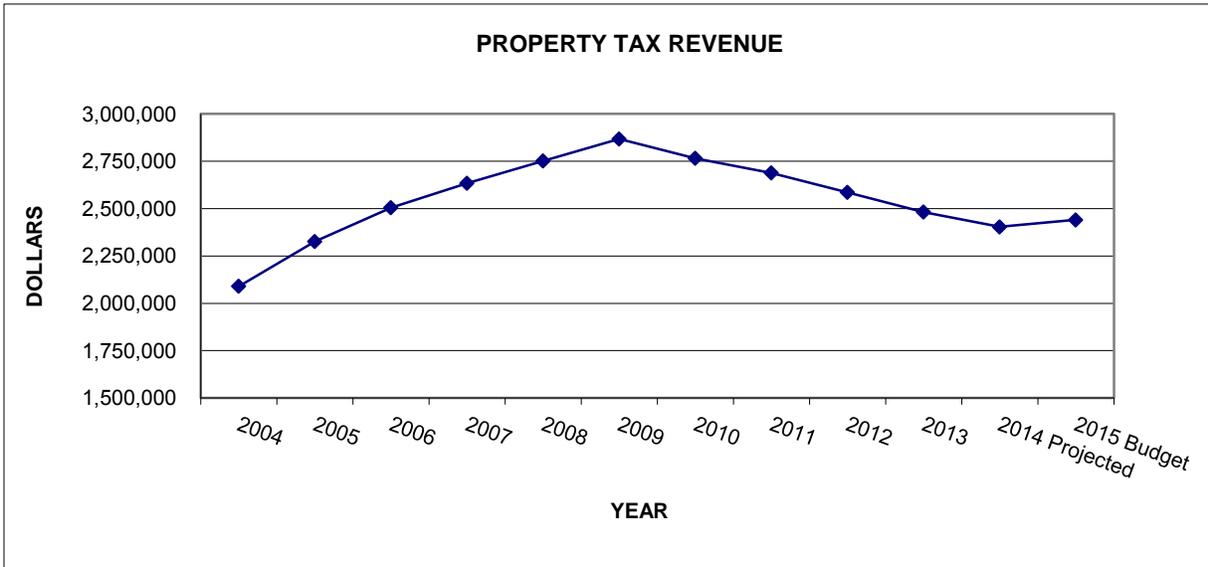


GENERAL FUND REVENUE

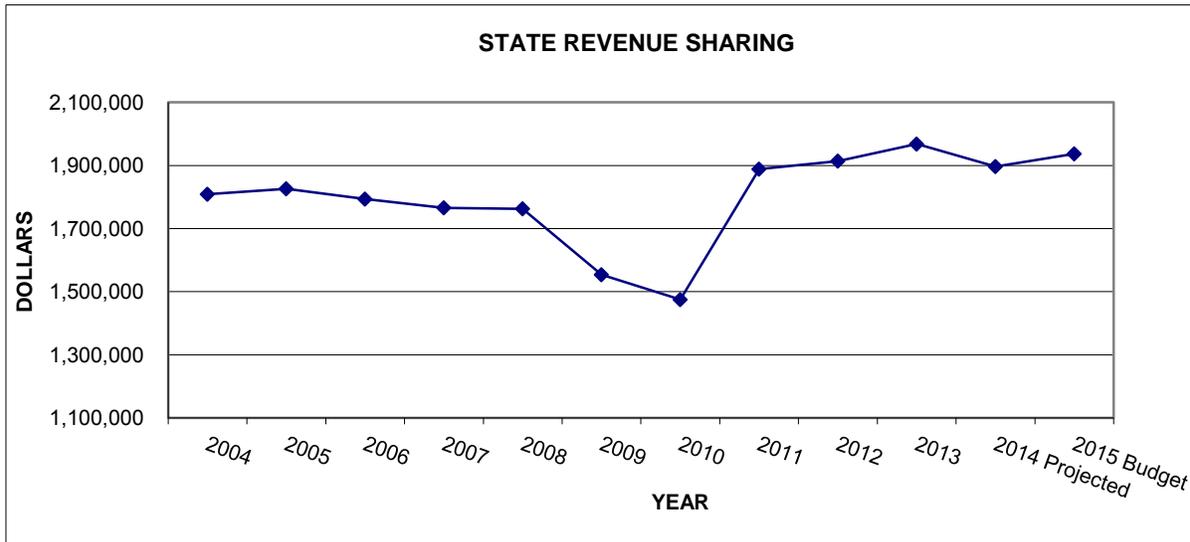
GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
101-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 2,481,812	\$ 2,403,000	\$ 2,403,000	\$ 2,439,900
101-000.00-404.000	IFT/CFT & SERVICE FEES	14,742	15,000	15,000	\$ 15,150
101-000.00-423.000	TRAILER PARK FEES	4,872	5,100	5,100	5,000
101-000.00-445.000	DELQ TAX	5,375	5,000	5,000	5,000
101-000.00-445.005	DELQ INTEREST & PENALTY	15,252	23,000	23,000	23,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	404,219	385,000	385,000	400,000
101-000.00-451.000	BUILDING PERMITS	124,811	68,000	90,000	80,000
101-000.00-452.000	PLAT REVIEW FEES	1,160	-	1,770	-
101-000.00-453.000	SOIL EROSION & SED CTRL	33,668	15,000	15,000	15,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	23,436	21,000	21,000	21,000
101-000.00-456.000	PLUMBING PERMIT FEES	14,582	13,000	13,000	13,000
101-000.00-457.000	MECHANICAL PERMIT FEES	27,468	23,000	23,000	23,000
101-000.00-458.000	FIRE INSPECTION FEES	1,550	1,800	1,800	1,800
101-000.00-460.000	FIRE DEPT. BURNING PERMIT	2,980	2,500	2,600	2,500
101-000.00-476.000	MISC LIC, PERMITS & FEES	5,025	3,300	3,300	3,300
101-000.00-570.000	STATE GRANTS-MISC	-	35,810	35,810	300,000
101-000.00-571.000	MISC GRANTS	-	-	5,000	-
101-000.00-574.020	STATE REV SHAR-CONSTIT.	1,925,602	1,852,700	1,852,700	1,891,900
101-000.00-574.021	STATE REV SHAR-STATUTORY	42,331	41,600	44,000	45,000
101-000.00-574.030	RETURNABLE LIQ LIC FEES	9,401	9,900	9,900	9,900
101-000.00-574.040	ST SHARED REV-RT OF WAY	10,685	10,000	9,920	10,000
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	19,591	18,000	18,000	19,000
101-000.00-620.000	RENTAL REG & INSPECT	109,578	98,000	98,000	98,000
101-000.00-623.000	REZONING APPL FEES	-	1,000	1,000	1,000
101-000.00-624.000	SPECIAL USE PERMITS	6,768	3,700	3,700	3,700
101-000.00-625.000	BOARD OF APPEAL FEES	1,300	1,000	2,050	1,000
101-000.00-628.000	SITE PLAN REVIEW FEES	10,828	5,000	3,060	3,000
101-000.00-631.000	FIRE INSPECTIONS	5,000	5,000	5,000	5,000
101-000.00-632.000	FIRE DEPART SERV FEES	51,755	41,500	42,000	40,000
101-000.00-632.010	FIRE DEPT EDUCATION REV	2,411	3,500	3,500	2,500
101-000.00-633.000	AMBULANCE FEES	662,474	660,000	710,000	720,000
101-000.00-634.000	CEMETERY - BURIAL FEES	28,624	23,000	18,000	18,000
101-000.00-635.000	CEMETERY - LOT SALES	22,125	15,000	17,000	17,000
101-000.00-640.000	COPIES/FAX/SEARCH REV	109	-	-	-
101-000.00-642.000	TREE PROGRAM SALES	-	5,000	5,000	5,000
101-000.00-651.010	RECREATION FEES	61,154	62,000	60,000	60,000
101-000.00-651.020	PARKS FACILITY FEES	7,250	6,000	6,000	6,000
101-000.00-651.060	SENIOR CITIZEN EVENT REV	17,212	25,000	-	-
101-000.00-660.000	CODE ENFORCEMENT REV	23,292	18,000	18,000	18,000
101-000.00-664.000	INTEREST	3,398	1,000	3,000	3,000
101-000.00-669.020	COMM TOWER LEASE FEE	17,152	17,650	17,650	18,190
101-000.00-672.010	STREETLIGHT SAD	282,424	282,400	299,000	299,000
101-000.00-672.020	BLACKTOP & ROAD SAD	29,641	25,600	53,250	47,250
101-000.00-672.030	SIDEWALK ASSESSMENTS	322	7,000	6,100	6,350
101-000.00-673.000	SALE OF FIXED ASSETS	-	85,000	80,000	82,000
101-000.00-675.010	DONATIONS	2,620	-	-	-
101-000.00-687.000	REFUNDS/REBATE/REIMB	33,574	27,000	79,500	80,000
101-000.00-694.000	MISCELLANEOUS REVENUE	61,928	4,100	2,000	2,000
101-000.00-694.010	TRI-COUNTY METRO REIMB	-	10,000	-	-
101-000.00-694.020	CABLE FRANCHISE FEES	304,717	300,000	300,000	300,000
101-000.00-694.025	AT&T FRANCHISE FEE	22,833	25,000	25,000	25,000
101-000.00-694.030	BWL FRANCHISE FEE	115,660	115,000	127,500	127,500
101-000.00-694.040	DAILY CASH OVER/SHORT	(101)	-	-	-
101-000.00-698.060	CAPITAL LEASE PROCEEDS	-	9,480	9,480	-
101-000.00-699.030	COST ALLOC-FRM SEWER FD	384,450	394,450	394,450	404,000
101-000.00-699.110	TRANSFER IN - DELHI DDA	75,440	137,620	138,530	130,990
Total		\$ 7,512,500	\$ 7,365,710	\$ 7,510,670	\$ 7,846,930



Revenue Trends



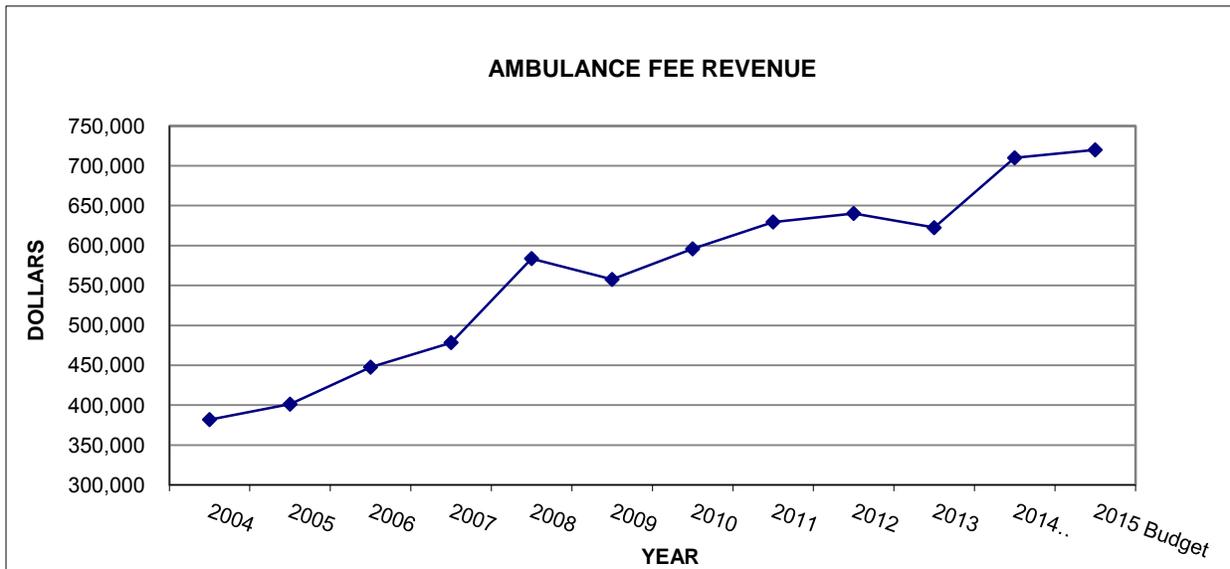
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value dropped dramatically, and development has almost stopped due to the economic recession. Tax revenue is expected to increase slightly in 2015 and slowly recover over the next few years.



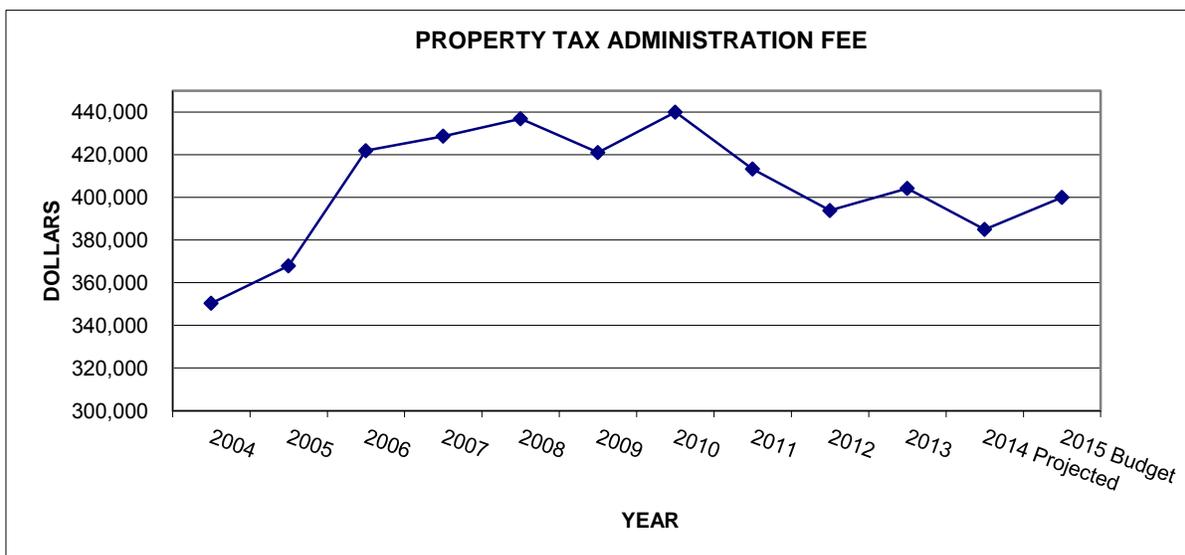
The amount of state revenue sharing received by the Township is based on a formula using sales tax, population, and other factors. As the State of Michigan reduced the statutory portion of revenue sharing, the amount received by the Township fell through 2010. With the 2010 census data revealing the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



Revenue Trends



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

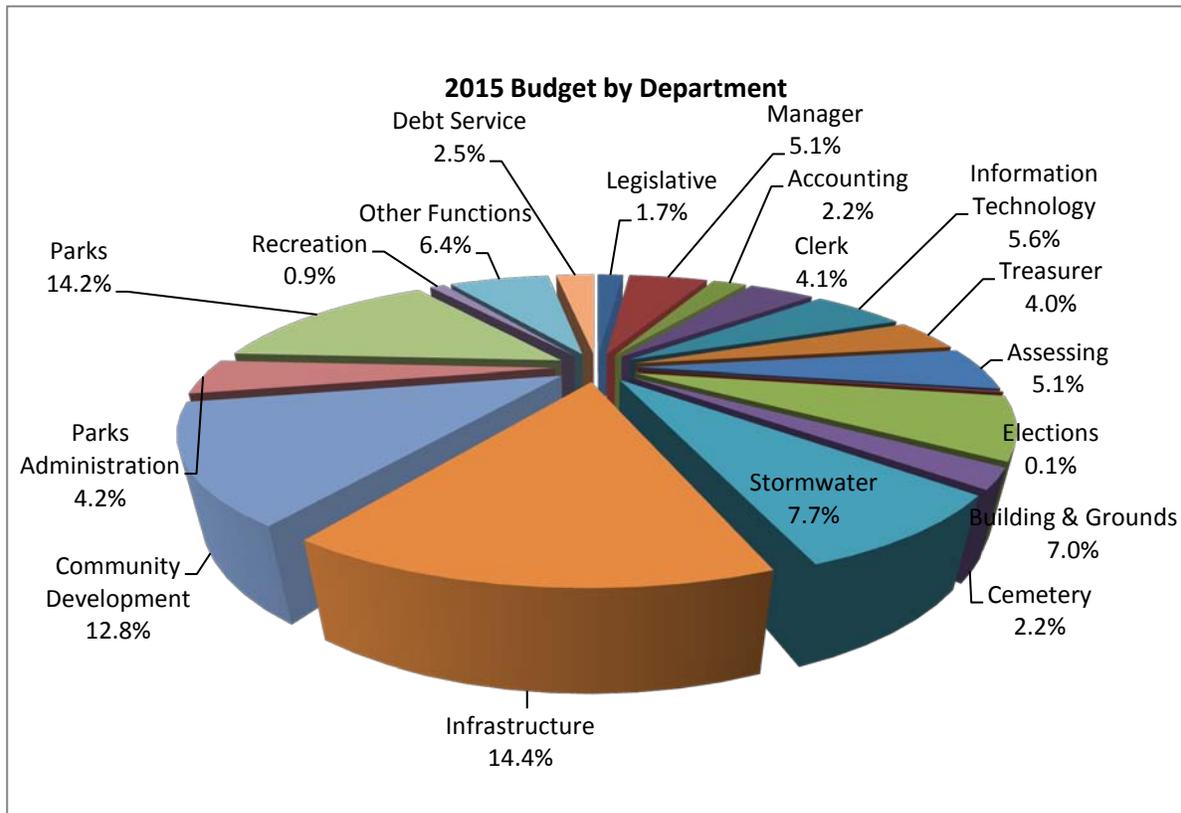


The Township receives 1% of all tax collections as an administration fee. As property taxes increase and decrease, the administration fee follows that trend.



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Legislative	101.00	101,123	108,140	108,180	107,910
Manager	171.00	326,158	331,280	329,640	334,270
Accounting	191.00	122,677	157,170	138,310	140,380
Clerk	215.00	233,390	240,110	241,650	268,450
Information Technology	228.00	229,108	342,180	307,550	363,840
Treasurer	253.00	245,477	253,220	248,500	259,210
Assessing	257.00	342,550	348,890	347,060	332,830
Elections	262.00	5,457	71,360	72,900	7,600
Building & Grounds	265.00	282,605	522,170	543,280	456,840
Cemetery	276.00	98,228	125,000	122,040	141,040
Stormwater	281.00	354,532	393,440	501,040	499,660
Infrastructure	446.00	634,079	1,148,190	1,424,740	939,820
Community Development	721.00	605,838	718,270	807,460	832,390
Parks Administration	752.00	162,933	193,830	196,970	271,730
Parks	771.00	457,695	630,210	635,760	923,670
Recreation	774.00	145,512	175,000	139,310	60,780
Other Functions	850.00	389,845	386,280	450,200	420,120
Debt Service	905.00	40,895	177,360	178,270	161,570
		4,778,102	6,322,100	6,792,860	6,522,110





DEPARTMENT - Legislative (101)

Purpose or Objective of this Department:

Provide legislative leadership and management support for Delhi Charter Township.

Activities of this Department

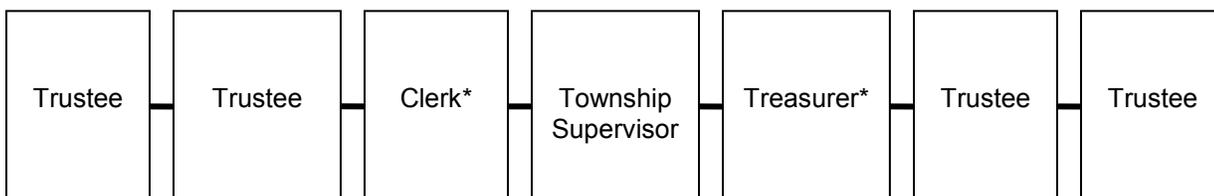
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

Year 2015 Goals

1. Provides for the health, welfare, and safety of Township residents.
2. Provide leadership to enhance the quality of life along with creating a sense of place for Township residents.
3. Provide leadership to promote regional cooperation/collaboration in the area of transportation, public safety, library services, water, sewer, and other environmental/social issues.
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 other media.

Resources Needed

The attached year 2015 budget requests expenditures of \$107,910, a decrease of \$270 from the 2014 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Dimondale 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	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-101.00-707.000	BD OF TRUSTEES-SALARY	\$ 64,987	\$ 66,950	\$ 66,980	\$ 66,720
101-101.00-715.000	SOCIAL SECURITY/MEDICARE	4,780	5,120	5,120	5,110
101-101.00-717.000	LIFE INSURANCE	306	310	310	310
101-101.00-724.000	WORKERS COMP	74	140	150	150
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	28,163	30,620	30,620	30,620
101-101.00-956.000	MISCELLANEOUS	12	500	500	500
101-101.00-960.000	EDUCATION & TRAINING	2,801	4,500	4,500	4,500
Total		\$ 101,123	\$ 108,140	\$ 108,180	\$ 107,910



Legislative Performance Indicators

	2009	2010	2011	2012	2013
Committee of the Whole Meetings	14	16	17	16	18
Regular Board Meetings	22	19	19	19	20
Joint Board Meetings	4	1	1	1	1
Special Board Meetings	4	2	1	2	1
Budget Meetings	3	3	3	3	3
Agenda Items Presented/Acted Upon	328	327	325	265	293
Agenda Pages Reviewed	2992	2786	3367	1917	2889



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

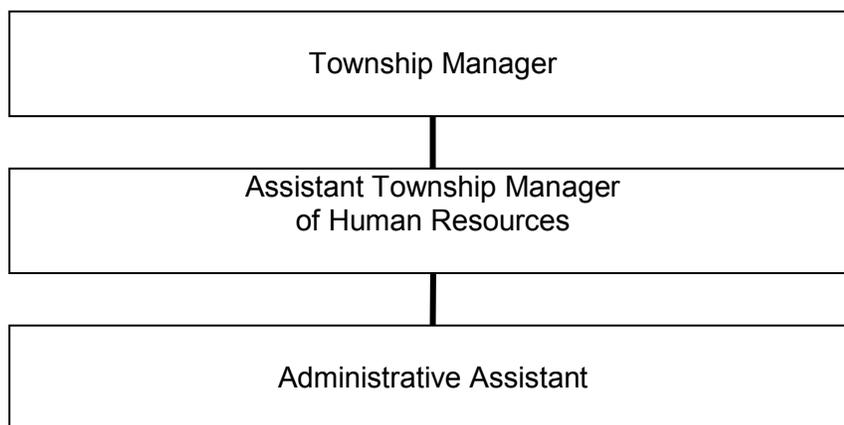
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2015 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 2015 budget requests expenditures of \$334,270, which is an increase of \$4,630 from 2014 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'S OFFICE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-171.00-703.000	SALARIES	\$ 220,162	\$ 224,040	\$ 224,040	\$ 226,040
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.010	OVERTIME	-	840	840	850
101-171.00-715.000	SOCIAL SECURITY/MEDICARE	17,257	18,510	18,510	18,670
101-171.00-716.000	HEALTH INSURANCE	33,782	33,840	32,200	34,140
101-171.00-716.010	DENTAL INSURANCE	3,553	3,560	3,560	3,820
101-171.00-717.000	LIFE INSURANCE	1,122	1,140	1,140	1,150
101-171.00-718.000	PENSION CONTRIBUTION	22,016	22,400	22,400	22,600
101-171.00-719.000	DISABILITY INSURANCE	1,667	1,690	1,690	1,710
101-171.00-723.000	AUTOMOBILE EXP ALLOW	10,368	10,370	10,370	10,370
101-171.00-724.000	WORKERS COMP	624	1,020	1,020	1,050
101-171.00-726.000	OFFICE SUPPLIES	116	250	250	250
101-171.00-802.000	MEMBERSHIPS,DUES,SUBS	2,820	3,600	3,600	3,600
101-171.00-853.000	TELEPHONE/COMM	376	320	320	320
101-171.00-956.000	MISCELLANEOUS	2,965	1,200	1,200	1,200
101-171.00-960.000	EDUCATION & TRAINING	6,831	6,000	6,000	6,000
Total		\$ 326,159	\$ 331,280	\$ 329,640	\$ 334,270

Staffing Levels			
	2013	2014	2015
Township Manager	1.00	1.00	1.00
Asst. Twp. Mgr of Human Res.	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				
	2010	2011	2012	2013
Number of Township Board Meetings Attended	22	24	25	40
Number of Township Board Agenda Items Prepared	327	325	265	293
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	14	15	15
2. STAFF DEVELOPMENT				
	2010	2011	2012	2013
Number of Department Head Staff Meetings Held	10	9	8	9
Number of Employee Staff Meetings Held	4	4	4	3
Number of Training Programs Held	1	0	0	0
3. PERSONNEL				
	2010	2011	2012	2013
Number of Full-Time Job Postings	0	4	3	1
Number of Part-Time Job Postings	0	0	0	4
Number of Full-Time Employees Hired	0	4	3	1
Number of Part-Time Employees Hired	0	0	0	4
Number of Full-Time Employees Separated	0	3	3	1
Number of Part-Time Employees Separated	0	2	0	1
4. BENEFITS				
	2010	2011	2012	2013
Number of Full-Time Employees Enrolled in Health Insurance (by category):				
Family Coverage	18	20	21	22
Two-Party Coverage	16	14	12	8
Single-Party Coverage	13	12	9	10
Retiree Coverage	14	14	14	12
Number of Full-Time Employees Enrolled in Dental Insurance (by category):				
Family Coverage	27	27	28	25
Two-Party Coverage	21	20	19	18
Single-Party Coverage	11	12	12	12
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	14	14	17	17
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	2	2
5. RISK MANAGEMENT				
	2010	2011	2012	2013
Total Number of Recordable Work-Related Injuries and Illnesses	12	13	4	6
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	0	0	73



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.

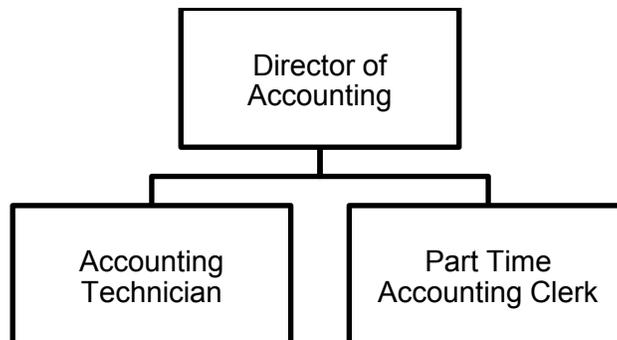
Activities of this Department: Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, and reconcile bank statements. Oversight responsibilities as to accounting, payroll, accounts payable and financial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

Year 2015 Goals:

1. Provide reliable and relevant information to decision makers
2. Publish and monitor the budget, communicating variances
3. Continue to properly apply accounting principles and receive a clean audit
4. Promote the use of technology to increase effectiveness and efficiency
5. Update the five year projection

Resources needed:

The fiscal year 2015 budget request is for \$140,380 an increase of \$2,070 from the projected 2014 budget. The 2015 budget includes a contracted Director, a full-time Accounting Technician and a part-time Accounting Clerk (25 hours/week).





ACCOUNTING

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-191.00-703.000	SALARIES	\$ 46,970	\$ 53,560	\$ 53,560	\$ 54,630
101-191.00-703.005	PART TIME HELP	24,170	27,300	25,500	25,880
101-191.00-715.000	SOCIAL SECURITY/MEDICARE	3,744	4,500	4,500	4,590
101-191.00-716.000	HEALTH INSURANCE	5,635	5,520	5,190	5,570
101-191.00-716.010	DENTAL INSURANCE	518	520	520	560
101-191.00-717.000	LIFE INSURANCE	240	280	280	280
101-191.00-718.000	PENSION CONTRIBUTION	5,422	6,180	6,150	6,250
101-191.00-719.000	DISABILITY INSURANCE	356	410	410	420
101-191.00-724.000	WORKERS COMP	304	400	400	400
101-191.00-726.000	OFFICE SUPPLIES	735	1,200	1,200	1,200
101-191.00-802.000	MEMBERSHIPS,DUES,SUBS	395	1,200	600	600
101-191.00-807.000	AUDIT FEES	6,770	7,000	7,000	7,000
101-191.00-818.000	CONTRACTUAL SERVICES	26,508	46,500	30,900	30,900
101-191.00-956.000	MISCELLANEOUS	-	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	911	2,100	1,600	1,600
Total		\$ 122,678	\$ 157,170	\$ 138,310	\$ 140,380

Staffing Levels			
	2013	2014	2015
Director-contracted			
Accounting Technician	1.00	1.00	1.00
Accounting Clerk	0.63	0.63	0.63
Total	1.63	1.63	1.63



Accounting Performance Indicators

	Year Ended 12/31/09	Year Ended 12/31/10	Year Ended 12/31/11	Year Ended 12/31/12	Year Ended 12/31/13
Number of manual journal entries	1,123	877	876	758	836
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%
Number of bank reconciliations	240	240	233	213	187
Number of W-2's processed	299	303	225	273	180
Number of payroll checks processed	1,928	1,534	1,189	1,442	1,179
Number of payroll direct deposits	1,686	2,192	2,086	2,038	2,250
Number of purchase orders processed	593	474	427	444	435
Number of accounts payable checks processed (not including voids)	2,586	2,138	1,974	2,376	2,165
Number of accounts payable e-checks processed	40	225	514	482	476
Number of accounts payable checks voided (not including checks void by system)	15	18	21	27	19
Percent general fund departments at or below budget	100%	83%	100%	100%	100%
Budget amendments prepared	3	3	4	3	4
Years received GFOA Distinguished Budget Award	5	6	7	7	7
Years received GFOA Certificate for Excellence in Financial Reporting	2	3	4	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

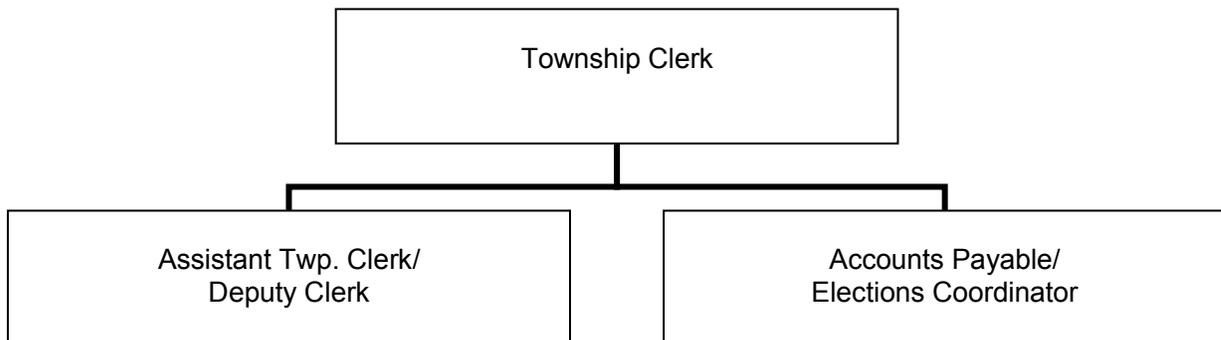
- Provide records management through physical file storage and document imaging as the Township's central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices
- Record Township board meetings, committee meetings and special meetings and prepare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

Year 2015 Goals

1. Continue in-depth cross training of staff
2. Continue Township Newsletter
3. Continue to expand and improve the Township Web
4. Improve social media presence
5. Improve overall community outreach
6. Continue to review cemetery fees in comparison to actual costs; adjust fees as needed
7. Produce videos to educate residents about Township issues and to showcase the positive things about Delhi Township
8. Record Township Board meetings via video and make available on Township web site

Resources Needed

The attached year 2015 budget requests expenditures of \$268,450, an increase of \$26,800 from 2014 projected actual expenditures. The increase is mainly due to the addition of a part-time position of Community Outreach Coordinator to fulfill the Boards goal of elevating information outreach through social media, web site, newsletters and other outlets. The other main factor for the increase is cost of living salary increases.





CLERK'S OFFICE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-215.00-703.000	SALARIES	\$ 151,461	\$ 156,000	\$ 156,000	\$ 159,150
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-703.005	PART TIME HELP	-	-	-	19,950
101-215.00-715.000	SOCIAL SECURITY/MEDICARE	11,066	12,130	12,130	13,890
101-215.00-716.000	HEALTH INSURANCE	35,216	34,860	33,070	35,500
101-215.00-716.010	DENTAL INSURANCE	3,100	3,100	3,100	3,310
101-215.00-717.000	LIFE INSURANCE	770	780	780	910
101-215.00-718.000	PENSION CONTRIBUTION	15,146	15,600	15,600	16,520
101-215.00-719.000	DISABILITY INSURANCE	1,147	1,190	1,190	1,360
101-215.00-724.000	WORKERS COMP	295	500	530	610
101-215.00-740.000	MATERIAL & SUPPLIES	643	1,000	1,000	700
101-215.00-817.000	CODIFICATION OF TWP ORD	3,105	3,000	3,000	3,000
101-215.00-818.000	CONTRACTUAL SERVICES	431	500	1,000	500
101-215.00-853.000	TELEPHONE/COMM	13	-	-	-
101-215.00-870.000	MILEAGE	136	250	250	250
101-215.00-902.000	PUBLISHING/LEGAL NOTICES	5,339	6,000	8,000	7,000
101-215.00-956.000	MISCELLANEOUS	385	500	500	500
101-215.00-960.000	EDUCATION & TRAINING	2,636	2,200	3,000	2,800
Total		\$ 233,389	\$ 240,110	\$ 241,650	\$ 268,450

	2013	2014	2015
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
Community Outreach Coordina	0.00	0.00	0.63
Total	3.00	3.00	3.63



Clerk's Department Performance Indicators

1. STAFF FLEXIBILITY – CROSS TRAINING					
	2009	2010	2011	2012	2013
Number of primary activities in need of cross training	8	8	8	8	8
Number of primary activities not cross trained	2	2	2	2	2
Number of primary activities partially cross trained	1	1	1	1	1
Number of primary activities fully cross trained	5	5	5	5	5
2. WEB SITE ACTIVITY					
	2009	2010	2011	2012	2013
Pageviews	169,404	162,009	161,755	188,699	181,666
Number of files in web site	2,337	2,552	2,674	2,913	3,013
Number of images in web site	1,231	1,322	1,371	1,432	1,450
Top 10 most accessed pages (besides home page) for 2013.	<ol style="list-style-type: none"> 1. Parks – Recreation Page 12,320 2. News and Events Page 10,608 3. Assessing Dept. Page 9,983 4. Departments Page 9,974 5. Parks – Park Info 6,463 6. Job Postings 5,399 7. Fire Dept. Home Page 5,343 8. Parks Home Page 5,303 9. Services Page 4,370 10. Ordinances Page 4,204 				
Delhi Township facebook page “likes”	NA	655	761	972	1,229
Followers for @delhitwp on Twitter	NA	601	782	1,080	1,258
3. FOIA REQUESTS					
	2009	2010	2011	2012	2013
Number of Freedom of Information Act Requests	29	37	26	85	43
4. NOTARY PUBLIC					
Signatures Notarized	200+	200+	300	300	350
5. RECORDS MANAGEMENT					
Number of pages scanned	35,962	39,369	4,962	8,072	3,878
6. BOARD AND COMMITTEE MEETINGS					
Total board and committee meetings covered	50	39	46	41	43
Total number of minute pages typed	200	115	184	151	165
7. ACCOUNTS PAYABLE					
Number of accounts payable checks prepared	2,628	2,407	2,500	2,858	2,669
9. CEMETERY					
	2009	2010	2011	2012	2013
Interments	57	40	56	62	54
Plots Sold	23	21	38	45	26
Niches Sold	2	2	5	5	10
Foundation Orders Processed	31	31	44	32	34
Plots Sold to Township	17	7	1	8	3
Cemetery Budget	**	\$81,150	\$101,521	\$103,318	\$98,228
Cemetery Revenue	**	\$39,677	\$71,871	\$62,996	\$50,749
Percent of expenditures covered by revenue	**	49%	71%	61%	52%



DEPARTMENT - Information Technology (228)

PURPOSE OR OBJECTIVE OF THIS DEPARTMENT: Maintain functionality of computer systems, printers and networks of Community Services Center, Maintenance Facility, Wastewater Treatment Plant, and Downtown Development Authority.

Activities of this Department: Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and certain computer programs; maintain inventory of all computer systems.

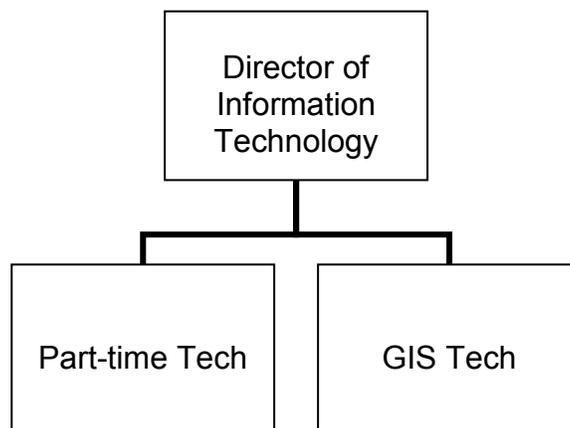
Year 2015 Goals:

1. Replace 15 of oldest pc's and 3 file servers at CSC.
2. Replace payroll laser printer, color Assessing laser and four desktop inkjets.
3. Replace 10+ monitors, now 10 to 12 years old, with new wide screen monitors.
4. Integrate GIS data into new sewer truck software platform.
5. Obtain new aerial imagery for the Township's GIS database.
6. Review GIS database storage level in preparation for ArcGIS software upgrade.

Resources needed: The attached year 2015 budget reflects expenditures of \$363,840, a increase of \$56,290 from the 2014 projected budget expenditure of \$307,550. The increase results from the new monthly costs of the fiber network, the off-site storage costs for the new backup systems and an update to Laserfiche.

Indicators of Departmental Objectives/Goals:

1. Number of lost hours due to computer related failures (observed, hard to quantify without extensive and unnecessary, time consuming paper work).
2. Ability of employees to timely complete daily data processing duties.





INFORMATION TECHNOLOGY

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
101-228.00-703.000	SALARIES	\$ 116,085	\$ 119,560	\$ 119,560	\$ 127,250
101-228.00-703.005	PART TIME HELP	4,350	8,000	7,000	8,000
101-228.00-703.007	LONGEVITY	1,350	1,350	1,350	1,350
101-228.00-715.000	SOCIAL SECURITY/MEDICARE	9,119	10,250	10,250	10,900
101-228.00-716.000	HEALTH INSURANCE	18,713	18,600	17,900	18,800
101-228.00-716.010	DENTAL INSURANCE	1,391	1,400	1,400	1,470
101-228.00-717.000	LIFE INSURANCE	592	610	600	740
101-228.00-718.000	PENSION CONTRIBUTION	11,608	11,900	12,000	12,750
101-228.00-719.000	DISABILITY INSURANCE	879	910	910	970
101-228.00-724.000	WORKERS COMP	276	580	580	610
101-228.00-740.000	MATERIAL & SUPPLIES	6,781	9,250	9,250	9,500
101-228.00-818.000	CONTRACTUAL SERVICES	2,519	26,120	15,800	57,600
101-228.00-853.000	TELEPHONE/COMM	2,971	3,000	2,900	3,000
101-228.00-870.000	MILEAGE	21	1,000	400	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	5,748	15,000	10,000	7,500
101-228.00-930.025	COMPUTER EQUIPMENT	5,157	32,750	20,000	20,000
101-228.00-930.030	COMPUTER SOFTWARE MAINT	41,446	49,900	49,900	52,900
101-228.00-932.000	COMPUTER PRGRM CHANGES	-	2,500	500	5,000
101-228.00-956.000	MISCELLANEOUS	51	500	250	500
101-228.00-960.000	EDUCATION & TRAINING	50	4,000	2,000	4,000
101-228.00-970.000	CAPITAL OUTLAY	-	25,000	25,000	20,000
Total		\$ 229,107	\$ 342,180	\$ 307,550	\$ 363,840

Staffing Levels			
	2013	2014	2015
Dir. of Information Technology	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
Computer Technician	0.14	0.12	0.12
Total	2.14	2.12	2.12



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

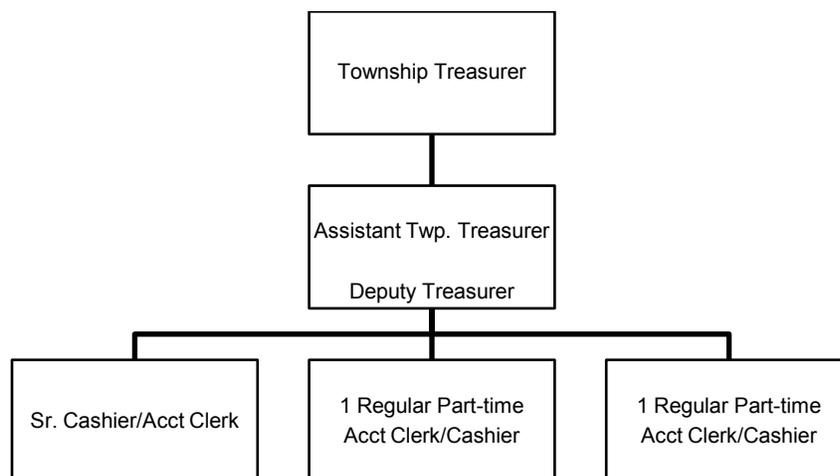
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2015 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
5. Assist other departments with no fee credit card transactions
6. Cross train sewer billing function

Resources Needed

The attached year 2015 budget requests expenditures of \$259,210. This is an increase of \$10,710 from 2014 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 62.5 hours of additional part-time help and deputy treasurer pay.

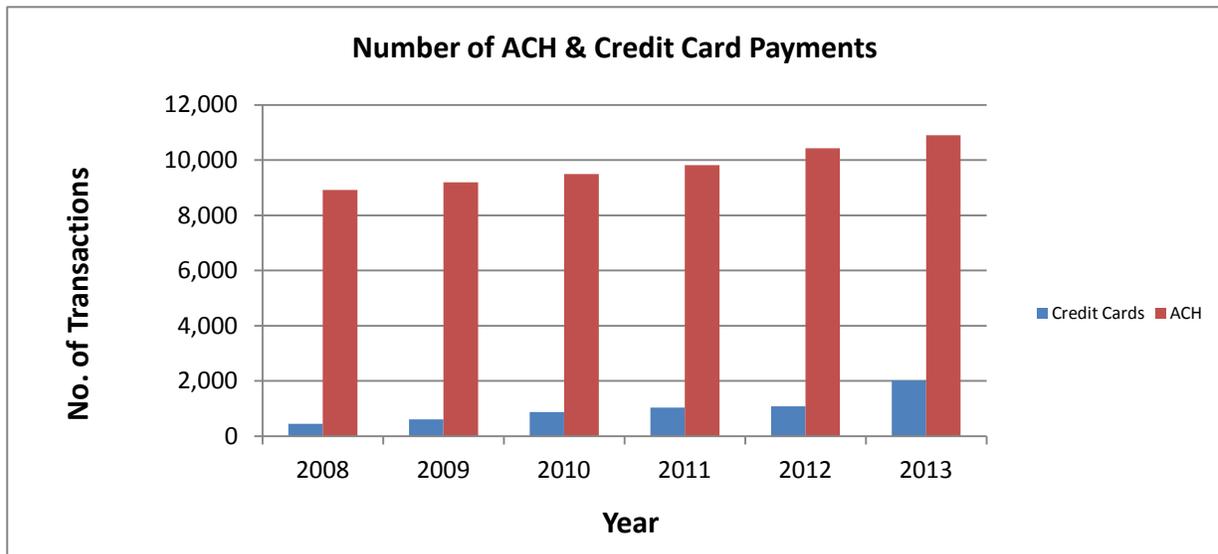
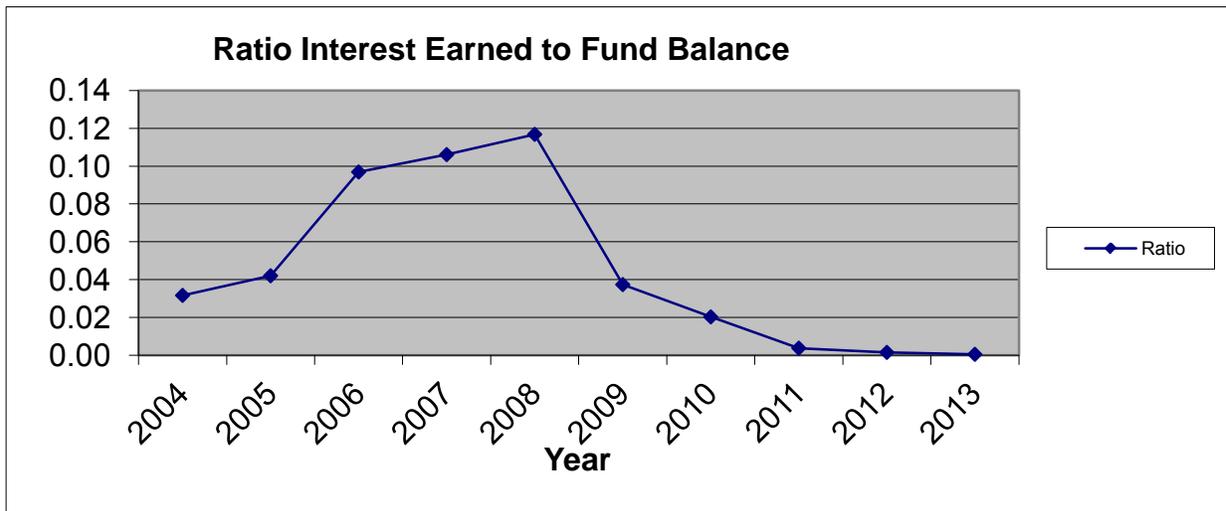
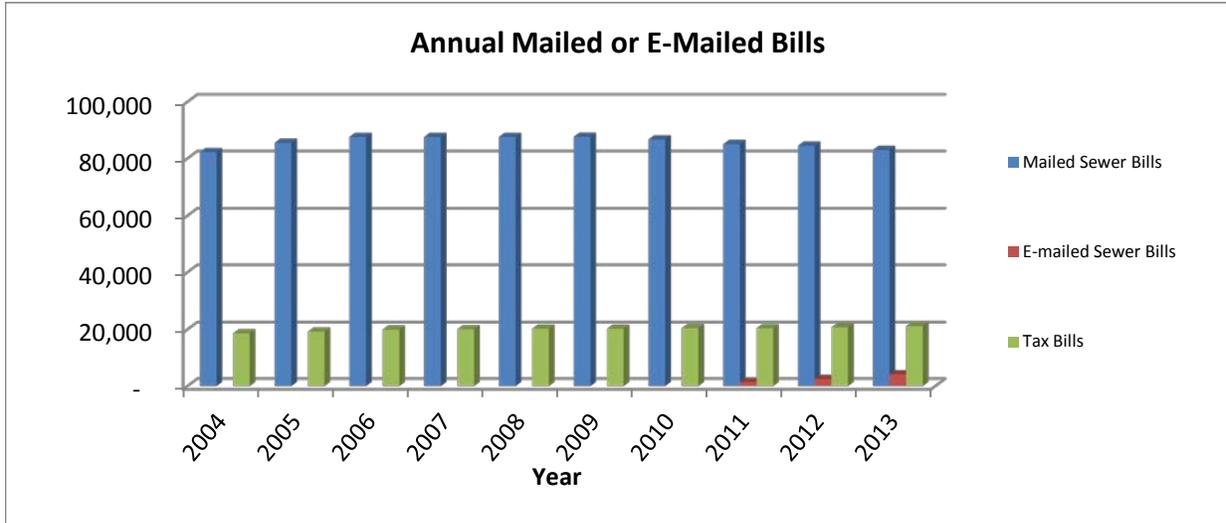




TREASURER'S OFFICE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-253.00-703.000	SALARIES	\$ 123,725	\$ 127,430	\$ 127,430	\$ 129,420
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	35,344	42,610	40,000	42,410
101-253.00-715.000	SOCIAL SECURITY/MEDICARE	10,518	12,100	11,840	12,250
101-253.00-716.000	HEALTH INSURANCE	20,518	20,650	19,750	20,830
101-253.00-716.010	DENTAL INSURANCE	2,471	2,590	2,590	2,780
101-253.00-717.000	LIFE INSURANCE	510	530	530	540
101-253.00-718.000	PENSION CONTRIBUTION	11,056	11,050	11,060	11,280
101-253.00-719.000	DISABILITY INSURANCE	759	780	780	800
101-253.00-724.000	WORKERS COMP	385	680	420	700
101-253.00-726.000	OFFICE SUPPLIES	3,712	1,000	1,000	1,000
101-253.00-729.001	TAX BILL PRINTING	11,896	15,000	15,000	16,000
101-253.00-802.000	MEMBERSHIPS,DUES,SUBS	300	600	600	900
101-253.00-815.000	COURT FILING/SERVICE FEES	75	1,500	2,500	2,000
101-253.00-818.000	CONTRACTUAL SERVICES	4,585	7,500	7,800	8,000
101-253.00-870.000	MILEAGE	280	200	200	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	1,095	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	1,942	500	500	500
101-253.00-960.000	EDUCATION & TRAINING	3,953	5,000	3,000	6,100
101-253.00-970.000	CAPITAL OUTLAY	9,851	-	-	-
Total		\$ 245,475	\$ 253,220	\$ 248,500	\$ 259,210

Staffing Levels			
	2013	2014	2015
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	1.25	1.25
Clerk	0.38	0.00	0.00
Total	3.48	3.55	3.55





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 2015 Goals

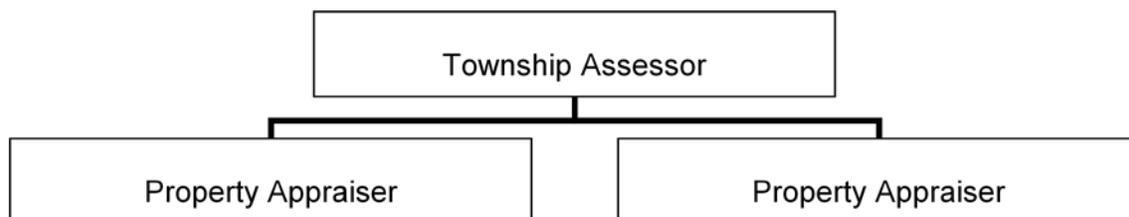
- Continue to monitor and analyze Commercial and Industrial properties with the income approach to value vs. sales comparison or cost approach, if appropriate.
- Continue to defend property tax appeals before the Michigan Tax Tribunal.
- Continue to update Assessors internet site accordingly.
- Continue 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 property.

Resources Needed:

The attached year 2015 budget requests expenditures of \$332,830. 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 2014 township tax administration fee of 1% is estimated to be \$400,000, which is sufficient to fully fund the assessing function and partially support the tax bill collections function.





ASSESSING

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-257.00-703.000	SALARIES	\$ 163,054	\$ 167,950	\$ 167,950	\$ 171,310
101-257.00-703.005	PART TIME HELP	-	560	0	0
101-257.00-703.010	OVERTIME	506	1,390	1,390	1,420
101-257.00-708.000	BOARD OF REVIEW	1,620	2,700	2,700	2,700
101-257.00-715.000	SOCIAL SECURITY/MEDICARE	12,809	13,850	13,990	14,400
101-257.00-716.000	HEALTH INSURANCE	25,968	26,110	18,600	14,000
101-257.00-716.010	DENTAL INSURANCE	4,193	4,200	3,500	3,200
101-257.00-717.000	LIFE INSURANCE	831	860	860	880
101-257.00-718.000	PENSION CONTRIBUTION	16,305	16,800	16,800	17,150
101-257.00-719.000	DISABILITY INSURANCE	1,234	1,300	1,300	1,300
101-257.00-724.000	WORKERS COMP	986	1,800	1,800	1,800
101-257.00-729.000	ASSESSMT NOTICES/PP STMTS	5,797	7,500	7,500	7,500
101-257.00-730.000	GASOLINE	541	800	800	800
101-257.00-740.000	MATERIAL & SUPPLIES	1,480	2,050	2,050	2,050
101-257.00-801.000	LEGAL FEES	57,583	55,250	55,000	55,000
101-257.00-802.000	MEMBERSHIPS,DUES,SUBS	1,386	1,100	1,100	1,100
101-257.00-818.000	CONTRACTUAL SERVICES	44,755	30,500	30,500	30,500
101-257.00-870.000	MILEAGE	6	200	200	200
101-257.00-930.020	EQUIPMENT MAIN & REPAIR	839	550	550	550
101-257.00-931.000	VEHICLE REPAIR/MAINT	326	1,200	1,200	1,200
101-257.00-956.000	MISCELLANEOUS	91	750	1,000	1,000
101-257.00-960.000	EDUCATION & TRAINING	2,239	3,270	3,270	4,770
101-257.00-970.000	CAPITAL OUTLAY	-	8,200	2,400	0
101-257.00-999.590	TRANS OUT - SEWER FUND	-	-	12,600	0
Total		\$ 342,549	\$ 348,890	\$ 347,060	\$ 332,830

Staffing Levels			
	2013	2014	2015
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



**ASSESSING DEPARTMENT
PERFORMANCE INDICATORS**

Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
2007	8,574,050	136,453,250	15,256,000	683,264,230	0	46,577,255	890,124,785	-
2008	8,162,400	143,297,400	17,121,350	682,337,550	0	52,132,300	903,051,000	1.45%
2009	8,066,800	142,118,100	16,332,600	624,099,950	0	45,226,200	835,843,650	-7.44%
2010	7,162,600	132,863,100	14,513,700	568,803,675	0	48,597,700	771,940,775	-7.65%
2011	6,962,000	124,291,460	22,769,600	546,074,991	0	39,901,800	739,999,851	-4.14%
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%
2014	6,820,400	127,938,600	15,288,500	527,516,440	0	50,256,400	727,820,340	2.38%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
2007	2,468,072	121,108,641	14,121,340	606,104,452	0	46,577,255	790,379,760	-
2008	2,514,938	126,663,528	16,032,179	615,416,841	0	52,132,300	812,759,786	2.83%
2009	2,575,559	129,201,749	15,211,328	592,190,424	0	45,226,200	784,405,260	-3.49%
2010	2,504,049	123,516,681	13,641,928	549,152,400	0	48,597,700	737,412,758	-5.99%
2011	2,525,723	118,189,772	22,133,866	531,477,428	0	39,901,800	714,228,589	-3.14%
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%
2014	2,672,068	121,823,664	14,897,412	505,737,261	0	50,095,615	695,226,020	1.45%

2013 Processing/ Data Entry

	2013	2012	2011	2010	2009	2008
Property Transfer Affidavits	1232	883	579	549	533	548
Deeds (includes Sheriff Deeds)	918	897	775	842	939	795
New Sheriff Deeds	63	114	130	150	157	146
Principal Residence Exemptions	473	302	313	297	320	483
Rescind	376	418	392	256	272	351
PP Statements	733	909	850	742	774	719
Field Inspections	467	362	1,188	546	344	1,035
Permit Inspections	162	127	0	145	N/A	219
Land Divisions/Combos (New Parcels)	27	9	7	5	81	50
July Board of Review Appeals	104	115	108	90		
March Board of Review Appeals	275	275	204	335	541	694
December Board of Appeals	110	101	52	44		
*Full Tribunal Final Judgment Received	20	3	9	0	0	
*Small Claims Final Judgment Received	22	24	22	54	32	
**Total Documents Processed/Accts Updated	4,919	4,401	4,477	3,851		
Misc. Info: Website Hits (01/01/13 - 12/31/13)		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 2013

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	New Only	New Only	New Only
	2013	2012	2011	2010
Classification	0	0	2	34
Com/Ind	22	5	16	22
RES/Other	11	26	26	21
Total	33	31	44	77

Historic Township Housing Value Analysis

Using True Cash Value							
	Low	High	Average	Median	Mode		% Chg
2013	35,000	754,600	132,900	128,000	128,000	1.017	1.75%
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%



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 2015 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 2015 budget requests expenditures of \$7,600. The 2015 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	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-262.00-701.000	ELECTION INSPECTORS	\$ -	\$ 38,040	\$ 38,780	\$ -
101-262.00-703.005	PART TIME HELP	-	1,000	1,000	-
101-262.00-715.000	SOCIAL SECURITY/MEDICARE	-	200	200	-
101-262.00-718.000	PENSION CONTRIBUTION	-	20	20	-
101-262.00-724.000	WORKERS COMP	75	100	100	100
101-262.00-726.000	OFFICE SUPPLIES	1,085	8,000	8,000	2,000
101-262.00-803.000	POSTAGE	700	5,000	5,000	1,000
101-262.00-818.000	CONTRACTUAL SERVICES	3,268	4,000	4,000	4,000
101-262.00-818.035	CONTRACTED CTY SERVICES	-	14,000	14,000	-
101-262.00-902.000	PUBLISHING/LEGAL NOTICES	-	-	800	-
101-262.00-956.000	MISCELLANEOUS	329	1,000	1,000	500
Total		\$ 5,457	\$ 71,360	\$ 72,900	\$ 7,600



Elections Department Performance Indicators

1. ELECTION INSPECTORS					
	2009	2010	2011	2012	2013
New Election Inspectors	2	5	2	6	2
Net Loss/Gain	-23	-2	-12	+3	-4
Total Number of Election Inspectors	130	128	116	119	115
2. VOTER EDUCATION PROJECTS					
A. Mock/Student Council Elections					
	2009	2010	2011	2012	2013
# of Schools/Groups	1	1	0	2	0
Students Participating	1,000+	1,000+	0	1,400+	0
B. Elections Procedure Demo/Local Govt. Instruction					
	2009	2010	2011	2012	2013
# of Schools/Groups	0	0	0	0	0
Students Participating	0	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	
2013:	No Elections	NA	NA	NA	
4. VOTER REGISTRATION					
	2009	2010	2011	2012	2013
New Voters	2,553	2,089	1,802	2,429	1,776
Cancellations	2,393	1,850	1,618	2,073	1,733
Number of Registered Voters	17,698	17,748	17,891	18,476	18,513
Number of Permanent Absentee Voters	2,314	2,490	2,504	2,820	2,660



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 2015 Goals

1. Continue 4-year savings account for roof replacement at the Community Services Center.
2. Begin 4-year savings account for carpet replacement at the Community Services Center.
3. Continue maximum 45 minute response time by Department of Public Services Maintenance Mechanic's for the township complaints and call outs.
4. 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.

Resources Needed

The attached year 2015 budget requests expenditures of \$456,840 (with an additional \$165,000 committed fund balance toward replacing the roof and carpet in the Community Service Center), a decrease of \$86,440 (16%) less than the 2014 projected operating budget.

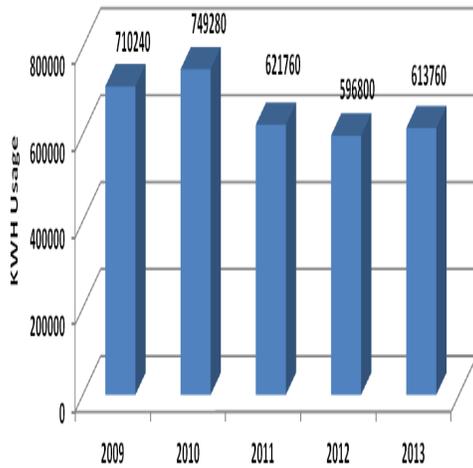
**BUILDING AND GROUNDS**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-265.00-703.000	SALARIES	\$ 41,989	\$ 85,540	\$ 82,450	\$ 103,540
101-265.00-703.005	PART TIME HELP	1,127	16,580	16,580	21,140
101-265.00-703.010	OVERTIME	2,943	4,720	4,870	6,240
101-265.00-715.000	SOCIAL SECURITY/MEDICARE	3,367	8,310	8,050	10,150
101-265.00-716.000	HEALTH INSURANCE	7,518	18,590	17,190	24,480
101-265.00-716.010	DENTAL INSURANCE	906	2,100	2,100	2,810
101-265.00-717.000	LIFE INSURANCE	195	440	440	540
101-265.00-718.000	PENSION CONTRIBUTION	4,203	8,550	8,250	10,650
101-265.00-719.000	DISABILITY INSURANCE	290	650	650	810
101-265.00-724.000	WORKERS COMP	573	2,500	2,500	3,060
101-265.00-730.000	GASOLINE	2,219	4,610	4,610	6,030
101-265.00-775.001	EQUIPMENT & SUPPLIES	6,403	5,800	6,500	6,500
101-265.00-805.000	ENGINEERING SERVICES	-	2,000	2,000	2,000
101-265.00-818.000	CONTRACTUAL SERVICES	57,150	57,650	69,970	67,340
101-265.00-853.000	TELEPHONE/COMM	13,265	15,300	15,300	15,300
101-265.00-921.030	UTILITIES - WATER	8,392	7,000	7,000	7,350
101-265.00-921.035	UTILITIES - SEWER	3,941	3,690	4,380	4,570
101-265.00-921.040	UTILITIES - ELECTRIC	72,098	73,550	73,550	80,910
101-265.00-921.045	UTILITIES - GAS	15,171	19,330	19,330	21,270
101-265.00-930.000	BUILDING MAINT & REPAIRS	16,179	48,900	61,200	50,900
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	990	10,760	10,760	10,650
101-265.00-956.000	MISCELLANEOUS	36	600	600	600
101-265.00-970.000	CAPITAL OUTLAY	23,650	125,000	125,000	0
TOTAL		\$ 282,605	\$ 522,170	\$ 543,280	\$ 456,840

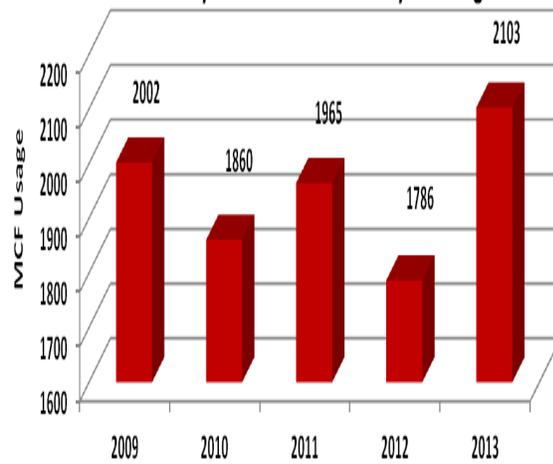


DELHI CHARTER TOWNSHIP 2015 BUILDING AND GROUNDS – GENERAL FUND Indicators of Departmental Objectives/Goals

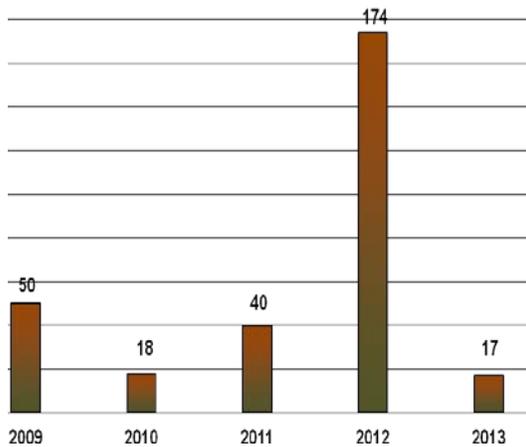
Community Services Center Utility Tracking - Electric



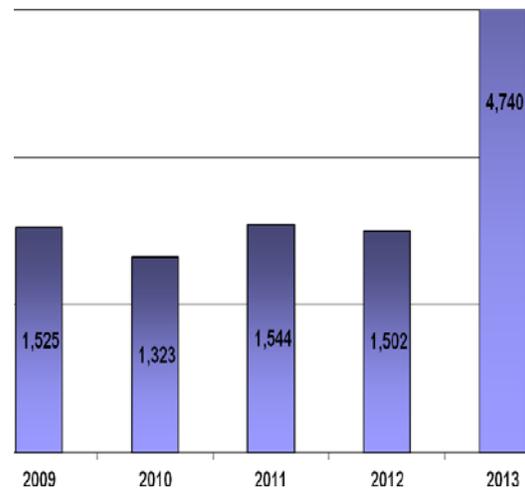
Community Services Center Utility Tracking - Gas



Unscheduled Maintenance Service Calls



Personnel Hours
Building & Grounds Maintenance





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 2015 Goals

1. Fabricate and install sign at Markham Cemetery.
2. Continue contracting internment services.
3. Continue grounds improvement efforts.
4. Plan for roadway repairs and/or replacement to occur in 2016.
5. Provide professional and courteous service to the cemetery patrons.

Resources needed

The attached year 2015 budget requests expenditures of \$141,040, (with an additional \$15,000 for year 3 of a 4-year committed fund balance toward roadway repairs and/ or replacement at Maple Ridge cemetery), an increase of \$19,000 (16%) from the 2014 projected operating budget.

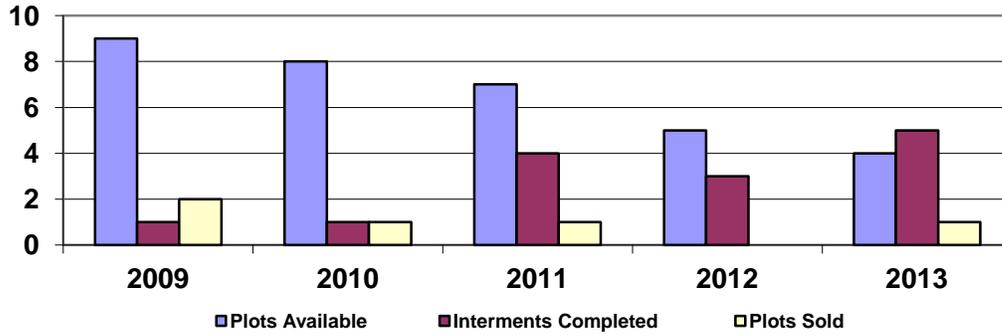
**CEMETERY**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-276.00-703.000	SALARIES	\$ 36,160	\$ 35,160	\$ 34,190	\$ 43,200
101-276.00-703.005	PART TIME HELP	8,077	12,100	12,100	16,650
101-276.00-703.010	OVERTIME	1,515	1,650	1,710	2,230
101-276.00-715.000	SOCIAL SECURITY/MEDICARE	3,252	3,800	3,800	4,800
101-276.00-716.000	HEALTH INSURANCE	6,976	7,220	6,670	9,930
101-276.00-716.010	DENTAL INSURANCE	840	820	820	1,140
101-276.00-717.000	LIFE INSURANCE	180	180	180	220
101-276.00-718.000	PENSION CONTRIBUTION	3,671	3,520	3,520	4,490
101-276.00-719.000	DISABILITY INSURANCE	269	270	270	330
101-276.00-724.000	WORKERS COMP	603	1,170	1,170	1,480
101-276.00-730.000	GASOLINE	2,144	1,790	1,790	2,450
101-276.00-731.000	PROPANE GAS	-	250	250	250
101-276.00-775.001	EQUIPMENT & SUPPLIES	4,175	5,800	5,800	5,800
101-276.00-818.000	CONTRACTUAL SERVICES	28,564	34,190	25,190	20,740
101-276.00-853.000	TELEPHONE/COMM	84	100	100	100
101-276.00-921.040	UTILITIES - ELECTRIC	400	550	550	610
101-276.00-930.000	BUILDING MAINT & REPAIRS	32	8,000	15,500	18,500
101-276.00-930.020	EQUIPMENT MAIN & REPAIR	1,286	5,180	5,180	4,870
101-276.00-956.000	MISCELLANEOUS	-	2,500	2,500	2,500
101-276.00-960.000	EDUCATION & TRAINING	-	250	250	250
101-276.00-967.020	TWP PROP-DRAIN/TAXES/SAD	-	500	500	500
Total		\$ 98,228	\$ 125,000	\$ 122,040	\$ 141,040

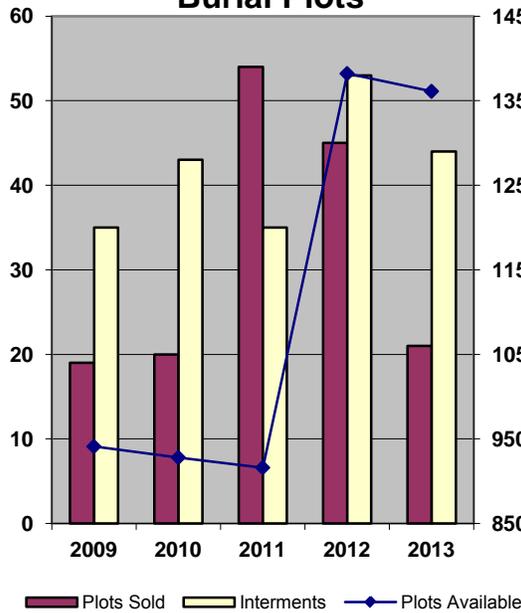


**DELHI CHARTER TOWNSHIP
2015 CEMETERY – GENERAL FUND
Indicators of Departmental Objectives/Goals**

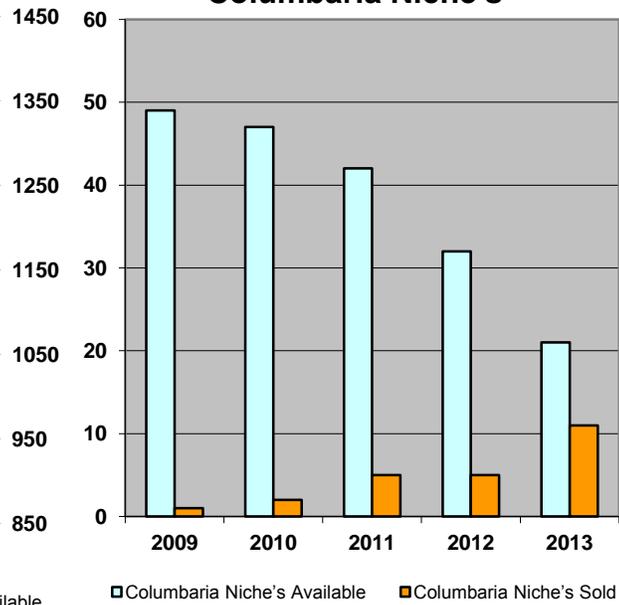
Markham



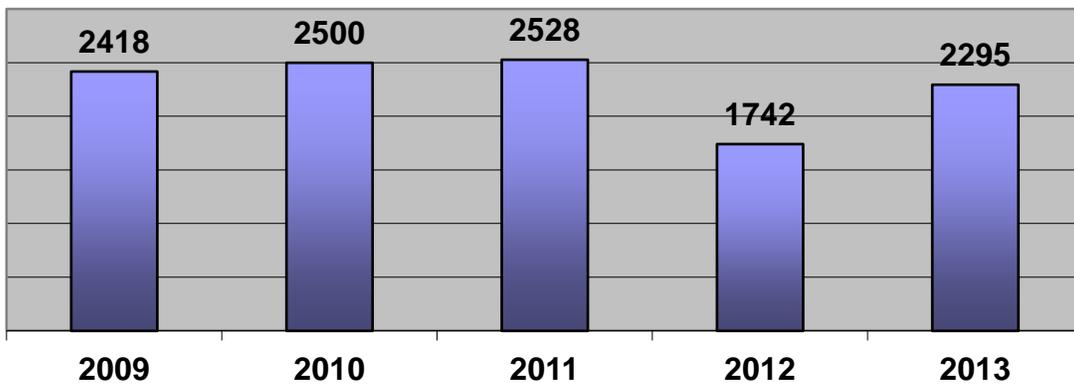
**Maple Ridge
Burial Plots**



**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. 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.
3. 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.
4. Participate in the formulation of federally approved Watershed Management Plans for both the Red Cedar and Grand Rivers.

Year 2015 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 could lower Ingham County Drain Commission assessments for our residents.
3. Continue Best Management Practices for Stormwater Phase II objectives.
4. Continue the street tree grant program to assist with stormwater management and promote public health benefits.

Resources Needed

The attached year 2015 budget requests expenditures of \$499,660, a decrease of \$1,380 (0.3%) from the 2014 projected budget.

**STORMWATER**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-281.00-703.000	SALARIES	\$ 36,979	\$ 28,740	\$ 29,240	\$ 26,340
101-281.00-703.005	PART TIME HELP	12,162	14,900	14,900	15,880
101-281.00-703.010	OVERTIME	1,938	940	990	890
101-281.00-715.000	SOCIAL SECURITY/MEDICARE	3,705	3,460	3,490	3,330
101-281.00-716.000	HEALTH INSURANCE	7,182	6,340	5,870	6,240
101-281.00-716.010	DENTAL INSURANCE	884	720	720	720
101-281.00-717.000	LIFE INSURANCE	190	150	150	140
101-281.00-718.000	PENSION CONTRIBUTION	3,766	2,880	2,880	2,750
101-281.00-719.000	DISABILITY INSURANCE	283	220	220	210
101-281.00-724.000	WORKERS COMP INSUR	352	970	970	930
101-281.00-726.000	OFFICE SUPPLIES	-	500	500	500
101-281.00-730.000	GASOLINE	2,131	1,570	1,570	1,540
101-281.00-741.000	OTHER OPERATING EXPENSES	-	250	250	250
101-281.00-742.000	LABORATORY SUPPLIES	4,191	4,500	4,500	4,500
101-281.00-745.000	OFF-SITE LAB TESTING	-	500	500	500
101-281.00-775.003	SAFETY EQUIP AND SUPPLIES	140	250	250	250
101-281.00-801.000	LEGAL FEES	-	1,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	-	1,000	3,000	2,000
101-281.00-818.000	CONTRACTUAL SERVICES	-	-	-	690
101-281.00-818.225	SOLID WASTE DISPOSAL	2,528	1,000	2,000	2,000
101-281.00-853.000	TELEPHONE/COMM	(133)	140	140	140
101-281.00-928.000	REGULATORY FEES	9,731	9,740	7,340	7,340
101-281.00-930.020	EQUIPMENT MAIN & REPAIR	966	4,670	7,670	6,430
101-281.00-956.000	MISCELLANEOUS	303	200	200	200
101-281.00-956.005	COMM OUTREACH PRGRMS	2,048	22,800	20,400	22,600
101-281.00-960.000	EDUCATION & TRAINING	720	1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS	137,647	158,180	264,470	264,470
101-281.00-991.000	PRINCIPAL	126,821	126,820	126,820	126,820
Total		\$ 354,534	\$ 393,440	\$ 501,040	\$ 499,660



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 2015 budget reflects expenditures of \$939,820 which is a decrease of \$484,920, from the 2014 projected expenditures. This budget anticipates expenditures being funded from general fund revenues.

**INFRASTRUCTURE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-446.00-922.000	STREETLIGHTS	\$ 333,257	\$ 348,000	\$ 348,000	\$ 360,000
101-446.00-969.000	STREET IMPROVEMENTS	171,573	100,000	397,500	47,500
101-446.00-969.002	SIDEWALK IMPR/REPAIR	129,249	430,000	420,960	75,000
101-446.00-970.000	CAPITAL OUTLAY	-	-	-	16,000
101-446.00-971.140	RAM TRAIL	-	270,190	258,280	441,320
Total		\$ 634,079	\$ 1,148,190	\$ 1,424,740	\$ 939,820



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

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.

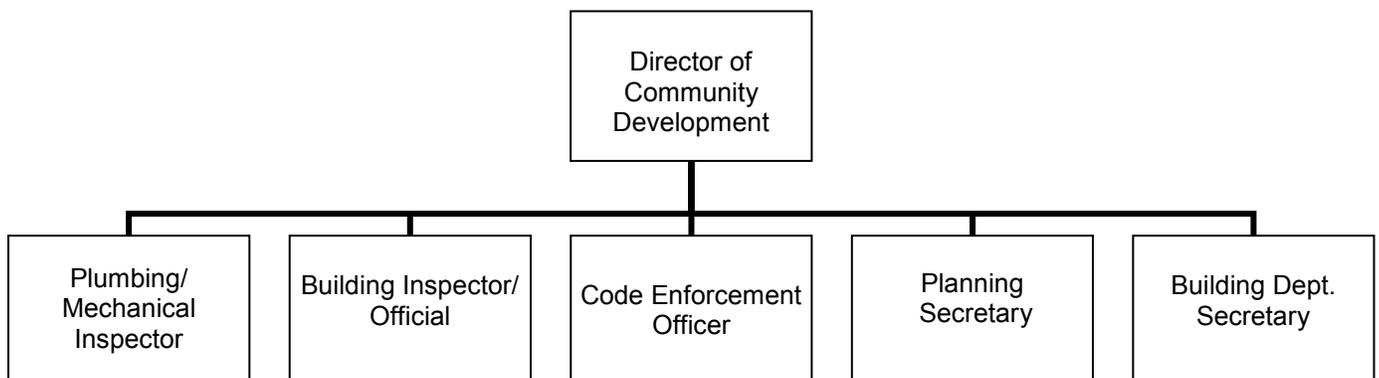
Activities of the Department

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 2015 Department Goals

- Continue to embrace the concept of place-making.
- Continue to encourage and provide educational/training opportunities for Planning Commission and Zoning Board of Appeals members. Achieve required education necessary to maintain certifications and accreditations for departmental staff.
- Continue implementation of the Non-Motorized Transportation Plan.
- Continue to implement pro-active code enforcement and the Rental Registration and Inspection program.
- Continue to provide leadership and support for special projects and other tasks.
- Provide staffing and assistance to other Township Departments as appropriate.

The fiscal year 2015 budget request is for \$832,390, an increase of \$24,930 from the 2014 projected budget of \$807,460. The 2015 requested increase is due almost exclusively to staffing costs, despite the inclusion of significant additional anticipated expenses pertaining to the Cedar Street Re-visioning process and on-going funding for public art. The increase in the 2014 projected over the 2014 budgeted is due to an increase in legal fees related to enforcement actions, the public art project which received LEAP grant funding and the anticipated acquisition of property for future trailhead development along Holt Road.





PLANNING/COMMUNITY DEVELOPMENT

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
101-721.00-703.000	SALARIES	\$ 315,521	\$ 331,530	\$ 331,530	\$ 338,200
101-721.00-703.005	PART TIME HELP	-	-	-	15,950
101-721.00-704.000	PLANNING COMM SALARIES	6,720	13,200	13,740	13,200
101-721.00-715.000	SOCIAL SECURITY/MEDICARE	24,287	26,700	26,700	27,200
101-721.00-716.000	HEALTH INSURANCE	72,053	72,300	68,500	77,410
101-721.00-716.010	DENTAL INSURANCE	7,453	8,000	7,300	7,900
101-721.00-717.000	LIFE INSURANCE	1,632	1,700	1,700	1,730
101-721.00-718.000	PENSION CONTRIBUTION	31,594	33,160	33,160	33,820
101-721.00-719.000	DISABILITY INSURANCE	2,437	2,520	2,520	2,570
101-721.00-724.000	WORKERS COMP INSUR	1,459	1,620	1,620	1,620
101-721.00-725.000	CLOTHING/CLEAN ALLOW	855	1,000	1,000	1,000
101-721.00-726.000	OFFICE SUPPLIES	1,628	2,000	2,000	2,000
101-721.00-730.000	GASOLINE	3,180	3,840	3,840	4,590
101-721.00-801.000	LEGAL FEES	10,917	8,000	15,000	10,000
101-721.00-802.000	MEMBERSHIPS, DUES, SUBS	1,353	1,800	1,800	1,800
101-721.00-803.000	POSTAGE	2,352	1,800	1,800	1,800
101-721.00-818.000	CONTRACTUAL SERVICES	22,385	22,950	32,950	22,950
101-721.00-818.040	CONTR SERV-PLAN FUNCTIONS	730	50,000	5,000	110,000
101-721.00-853.000	TELEPHONE/COMM	3,995	3,500	3,500	3,500
101-721.00-870.000	MILEAGE	71	300	300	300
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	3,405	3,350	3,350	3,350
101-721.00-930.062	NSP-1953 ADELPHA	61,345	-	-	-
101-721.00-930.063	NSP-4184/4136 WILLOUGHBY	7,547	80,000	2,250	-
101-721.00-930.065	NEIGHBORHOOD STABILIZATIOI	-	-	80,000	80,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	2,854	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	3,863	4,000	4,000	4,000
101-721.00-956.000	MISCELLANEOUS	104	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMENT EXP	12,957	18,000	18,000	18,000
101-721.00-959.000	SOIL EROSION & SED CNTRL	-	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	3,140	6,500	6,500	6,500
101-721.00-970.000	CAPITAL OUTLAY	-	16,000	134,900	38,500
Total		\$ 605,837	\$ 718,270	\$ 807,460	\$ 832,390

	2013	2014	2015
Dir. of Community Developmt	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
Seasonal Code Enforcement	0.00	0.00	0.50
Secretaries	2.00	2.00	2.00
Total	6.00	6.00	6.50



Selected Departmental Indicators

Planning & Zoning								
	2006	2007	2008	2009	2010	2011	2012	2013
Rezoning	12	5	7	0	2	2	1	0
Special Use Permit	6	4	6	1	2	7	5	5
Text Amendments	10	21	5	4	2	2	2	1
Site Plans Submitted	13	10	3	9*	8*	12*	11*	4
Number of Zoning Board of Appeals Mtgs.	7	8	5	6	4	3	4	5
Number of ZBA cases	12	11	7	8	4	5	5	6
Variance Granted	12	9	6	4.5	4	4	5	4
Appeals/Request for Interpretation	0	2	0	2	0	0	0	0
<i>*including Administratively approved plans.</i>								
Building & Trades Permit/Inspection Activity								
	2006	2007	2008	2009	2010	2011	2012	2013
Permits Issued (building & trades)	1,526	1,157	986	1,141	1,300	1,165	1,140	1,093
Number of Inspections Completed	4,604	2,878	2,509	2,047	2,646	2,300	2,222	2,236
Permit Revenue	\$358,773	\$312,958	\$143,514	\$146,233	\$171,416	\$173,426	\$137,310	\$196,593
SESC Permit & Inspection Activity (APA & MEA Programs)								
	2006	2007	2008	2009	2010	2011	2012	2013
Permits Issued			46	53	66	41	46	73
Total APA Projects			21	25	16	4	3	4
Waivers Provided			6	12	26	20	28	17
Number of Inspections			628	1,057	526	531	496	635
SESC Permit Revenue			\$19,476	\$23,056	\$28,444	\$25,798	\$18,504	\$33,668
<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								
	2006	2007	2008	2009	2010	2011	2012	2013
Code Enforcement Cases	592	585	530	563	571	565	415	499
Total Registered Rental Units	2,396	2,341	2,480	2,493	2,521	2,579	2,672	2,664
Rental Inspections Completed	1,802	1,606	1,400	2,058	1,364	2,216	1,571	1,957
Newly Registered Properties	*	*	33	50	35	67	56	41
<i>* This data was not previously tracked.</i>								
Land Divisions								
	2006	2007	2008	2009	2010	2011	2012	2013
# of Applications	*	*	11	5	3	8	9	13
# Approved or Approved w/ Conditions	*	*	11	5	3	7	9	13
Application Fees			\$3,125	\$1,895	\$875	\$2,000	\$1,750	\$3,000



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

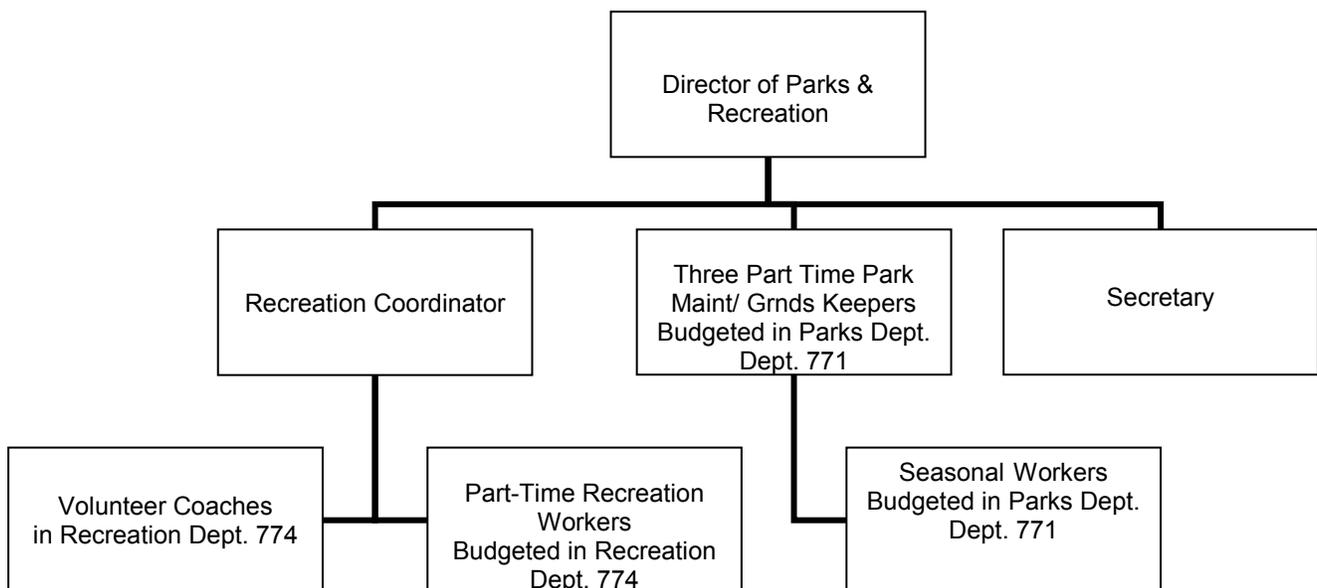
Expenditures in this activity include costs related to departmental staff which includes Director, Recreation Coordinator and Secretary. Also included is the stipend for the Park Commissioners, plus other administrative costs such as master plan research, memberships, education, insurance, office supplies, telephone, and postage.

Year 2015 Goals

1. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.

Resources Needed

The attached year 2015 budget requests expenditures of \$271,730. The budget reflects three full-time positions, including the re-designation of the Recreation Coordinator from the Recreation Activity to the Administration Activity. 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	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
101-752.00-703.000	SALARIES	\$ 108,677	\$ 111,940	\$ 111,940	\$ 168,820
101-752.00-703.010	OVERTIME	512	1,000	1,000	1,000
101-752.00-704.001	PARK COMMISSION COMP	4,380	5,460	5,160	5,460
101-752.00-715.000	SOCIAL SECURITY/MEDICARE	8,560	9,060	9,060	13,410
101-752.00-716.000	HEALTH INSURANCE	11,269	11,030	10,370	24,450
101-752.00-716.010	DENTAL INSURANCE	1,036	1,040	1,040	2,150
101-752.00-717.000	LIFE INSURANCE	551	580	580	900
101-752.00-718.000	PENSION CONTRIBUTION	10,868	11,200	11,200	16,900
101-752.00-719.000	DISABILITY INSURANCE	823	850	850	1,290
101-752.00-724.000	WORKERS COMP INSUR	1,138	2,120	2,120	3,800
101-752.00-726.000	OFFICE SUPPLIES	1,905	2,000	2,000	2,000
101-752.00-802.000	MEMBERSHIPS,DUES,SUBS	488	1,000	1,000	1,000
101-752.00-803.000	POSTAGE	503	1,500	1,500	1,500
101-752.00-818.000	CONTRACTUAL SERVICES	-	7,500	7,500	7,500
101-752.00-853.000	TELEPHONE/COMM	5,610	7,550	7,550	7,550
101-752.00-956.000	MISCELLANEOUS	5,864	6,000	6,000	6,000
101-752.00-960.000	EDUCATION & TRAINING	-	5,000	5,000	5,000
101-752.00-967.000	MASTER PLAN RESEARCH	750	9,000	13,100	3,000
Total		\$ 162,934	\$ 193,830	\$ 196,970	\$ 271,730

Staffing Levels			
	2013	2014	2015
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Park Bldg Maint/Grnds Keeper	1.80	3.60	3.20
Seasonal Workers	4.70	5.20	5.70
Total	9.50	11.80	11.90



Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2009	2010	2011	2012	2013
	Number of Teams				
Adult Softball Summer League	18	21	23	23	20
Adult Softball Fall League	24	20	18	19	19
Youth Basketball	52	47	48	42	43
Youth Floor Hockey	22	22	21	15	19
Youth Competitive Softball	34	27	27	29	26
Youth Recreational Softball & Baseball	55	69	60	43	43
Youth Soccer	26	24	23	23	23
Youth Flag Football	26	35	20	20	19
Youth Volleyball	14	12	13	15	12
Eastside Soccer	-	-	-	4	7

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	262	263	326	324
Adult Softball Fall League	281	270	216	273	285
Youth Basketball	463	402	424	358	365
Youth Floor Hockey	222	205	197	170	160
Youth Competitive Softball	330	442	324	348	338
Youth Recreational Softball & Baseball	954	833	635	514	516
Youth Soccer	268	184	243	250	233
Youth Flag Football	224	214	207	187	168
Youth Volleyball	148	120	120	142	121
Eastside Soccer	-	-	-	49	85

Lessons-Special Events-Camps-Trips	Number of Participants				
	Tennis Lessons - Youth & Adults	192	155	-	-
Hershey Track & Field	780	700	700	700	550
Punt, Pass & Kick	100	80	80	76	36
Pitch, Hit & Run	15	80	80	88	109
Summer Baseball Camp	34	33	-	-	-
Summer Softball Camp	27	27	-	21	33
Summer Basketball Camp	-	-	-	-	-
Senior Citizens Day Trips	8 trips	11 trips	11 trips	10 trips	10 trips

Park Activities					
Number of Parks Maintained	9	9	9	9	10
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	190

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.



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 *eleven parks totaling 124 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
- Trailhead Park – (5.47 acres) – Parking area, picnic tables, grills, bike rack.
- Parks department also mows 145 acres of Holt Public School property

Year 2015 Goals

1. Continue to maintain the high quality of the parks appearances.
2. Purchase two riding mowers.
3. Constructed a new restroom / storage building at Kiwanis Park.

Resources Needed

The attached year 2015 budget requests expenditures of \$923,670. The budget reflects three year round part-time positions at 1,872 hours per year, 14 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

\$50,000 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	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-771.00-703.005	PART TIME HELP	\$ 127,205	\$ 146,400	\$ 133,840	\$ 116,830
101-771.00-703.010	OVERTIME	3,302	2,400	5,000	5,000
101-771.00-703.051	SEASONAL LABOR	81,339	109,690	109,690	142,280
101-771.00-715.000	SOCIAL SECURITY/MEDICARE	16,206	19,780	19,020	20,210
101-771.00-716.000	HEALTH INSURANCE	41	-	-	-
101-771.00-716.010	DENTAL INSURANCE	(140)	-	-	-
101-771.00-724.000	WORKERS COMP INSUR	2,762	6,900	6,900	7,450
101-771.00-725.000	CLOTHING/CLEANING ALLOWAI	2,072	2,500	2,500	2,500
101-771.00-730.000	GASOLINE	14,190	10,500	16,900	16,900
101-771.00-748.000	TOOLS	1,783	2,500	2,500	2,500
101-771.00-775.001	EQUIPMENT & SUPPLIES	9,898	8,000	8,000	8,000
101-771.00-775.003	SAFETY EQUIP & SUPPLIES	593	500	500	500
101-771.00-818.000	CONTRACTUAL SERVICES	39,113	46,130	40,000	53,200
101-771.00-921.030	UTILITIES - WATER	6,594	9,200	9,200	9,200
101-771.00-921.035	UTILITIES - SEWER	3,200	4,500	4,500	4,500
101-771.00-921.040	UTILITIES - ELECTRIC	34,281	38,000	38,000	38,000
101-771.00-921.045	UTILITIES - GAS	1,847	4,600	4,600	4,600
101-771.00-930.000	BLDG & GRDS MAINT & REPAIR	27,579	15,000	20,000	20,000
101-771.00-930.010	GROUNDS MAINT & REPAIRS	11,151	20,000	20,000	20,000
101-771.00-930.020	EQUIPMENT MAIN & REPAIR	5,761	10,000	15,000	15,000
101-771.00-931.000	VEHICLE REPAIR/MAINT	5,076	5,000	5,000	5,000
101-771.00-956.000	MISCELLANEOUS	521	2,000	2,000	2,000
101-771.00-970.000	CAPITAL OUTLAY	63,322	166,610	166,610	430,000
101-771.00-999.590	TRANS OUT - SEWER FUND	-	-	6,000	-
Total		\$ 457,696	\$ 630,210	\$ 635,760	\$ 923,670



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 2015 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 2015 budget requests expenditures of \$60,780. The budget reflects the cost equipment, awards, officials for recreation programs and cost associated with township special events. The Recreation Coordinator position was re-classed to the Administration Activity. 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

\$ 60,000 of income is expected from user fees.

**RECREATION**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-774.00-703.000	SALARIES	\$ 51,998	\$ 53,560	\$ 53,560	\$ -
101-774.00-715.000	SOCIAL SECURITY/MEDICARE	3,649	4,100	4,100	-
101-774.00-716.000	HEALTH INSURANCE	13,263	13,180	12,390	-
101-774.00-716.010	DENTAL INSURANCE	971	970	970	-
101-774.00-717.000	LIFE INSURANCE	265	280	280	-
101-774.00-718.000	PENSION CONTRIBUTION	5,200	5,360	5,360	-
101-774.00-719.000	DISABILITY INSURANCE	394	410	410	-
101-774.00-724.000	WORKERS COMP INSUR	1,190	1,460	1,460	-
101-774.00-739.000	T-SHIRTS & UNIFORMS	9,880	15,000	15,000	15,000
101-774.00-739.001	AWARDS & TROPHIES	1,657	2,500	2,500	2,500
101-774.00-775.001	EQUIPMENT & SUPPLIES	12,691	15,500	15,500	15,500
101-774.00-802.001	ASA MEN'S FEES-SOFTBALL	1,119	1,320	1,320	1,320
101-774.00-802.002	ADULT SOFTBALL UMPIRES	370	14,400	2,000	2,000
101-774.00-809.000	SENIOR CITIZEN TRIPS	17,216	25,000	-	-
101-774.00-812.000	RECREATION ENTRY FEES	200	1,300	1,300	1,300
101-774.00-818.000	CONTRACTUAL SERVICES	13,512	15,860	15,860	15,860
101-774.00-910.001	ASA FIELD INSURANCE	300	300	300	300
101-774.00-956.000	MISCELLANEOUS	4	500	500	500
101-774.00-956.040	SPECIAL EVENTS	11,633	4,000	6,500	6,500
Total		\$ 145,512	\$ 175,000	\$ 139,310	\$ 60,780

**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 2015 budget requests expenditures of \$420,120 and transfers out of \$2,318,070 for a total of \$2,738,190. Expenditures decreased \$30,080 from the 2014 projection of \$450,200 and transfers out increased \$281,630 from the 2014 projected expenditures of \$2,036,440, a net increase of \$251,550 from the 2014 projected total of \$2,486,640.

OTHER FUNCTIONS

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-850.00-714.000	RETIREE'S BENEFITS	\$ 194,627	\$ 130,200	\$ 199,950	\$ 199,950
101-850.00-720.000	UNEMPLOYMENT-REIMB	6,347	5,000	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	7,073	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	22,001	15,000	15,000	15,000
101-850.00-803.000	POSTAGE	9,895	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	49,493	93,500	93,500	63,500
101-850.00-902.001	NEWSLETTER	2,048	4,400	2,200	4,400
101-850.00-910.000	INSURANCE & BONDS	48,963	50,000	43,000	50,000
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	7,072	11,000	11,000	11,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	2,268	8,000	2,270	2,270
101-850.00-956.000	MISCELLANEOUS	28,844	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	7,844	5,000	12,000	12,000
101-850.00-967.020	TWP PROP-DRAIN/TAXES/SAD	3,371	1,500	3,500	3,500
101-850.00-970.000	CAPITAL OUTLAY	-	9,480	9,480	-
101-850.00-991.000	PRINCIPAL	-	1,300	1,370	1,660
101-850.00-995.000	INTEREST	-	900	930	840
101-850.00-999.206	TRANS OUT TO FIRE FUND	553,449	733,640	693,400	908,770
101-850.00-999.207	TRANS OUT TO POLICE FUND	1,281,241	1,352,340	1,343,040	1,409,300
Total		\$ 2,224,536	\$ 2,472,260	\$ 2,486,640	\$ 2,738,190



DEPARTMENT – Debt Service (905)

Purpose or Objective of this department:

To budget for the repayment of General Fund debt.

Activity of this Department:

There are two debt obligations in the General Fund:

1. 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.
2. In 2013 the Township sold bonds to fund the construction of the Sycamore Trail. This debt payment is being offset by a contribution from the DDA. This debt will be paid off in 2024.

Resources Needed

The 2015 budget requests expenditures of \$161,570.

DEBT SERVICE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
101-905.00-991.200	PRINC - VALHALLA PARK 2	\$ 33,333	\$ 33,340	\$ 33,340	\$ 33,340
101-905.00-991.330	PRINC-2013 CAP IMPR BOND	-	100,000	100,000	100,000
101-905.00-995.200	INTER - VALHALLA PARK 2	7,562	6,400	6,400	5,240
101-905.00-995.330	INTER-2013 CAP IMPR BOND	-	37,620	38,530	22,990
Total		\$ 40,895	\$ 177,360	\$ 178,270	\$ 161,570



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 30 part-time and 16 full time staff.
- Provides, through contract, fire protection to the Alaedon Township community.
- Provides community outreach via other community activities.

Year 2015 Goals

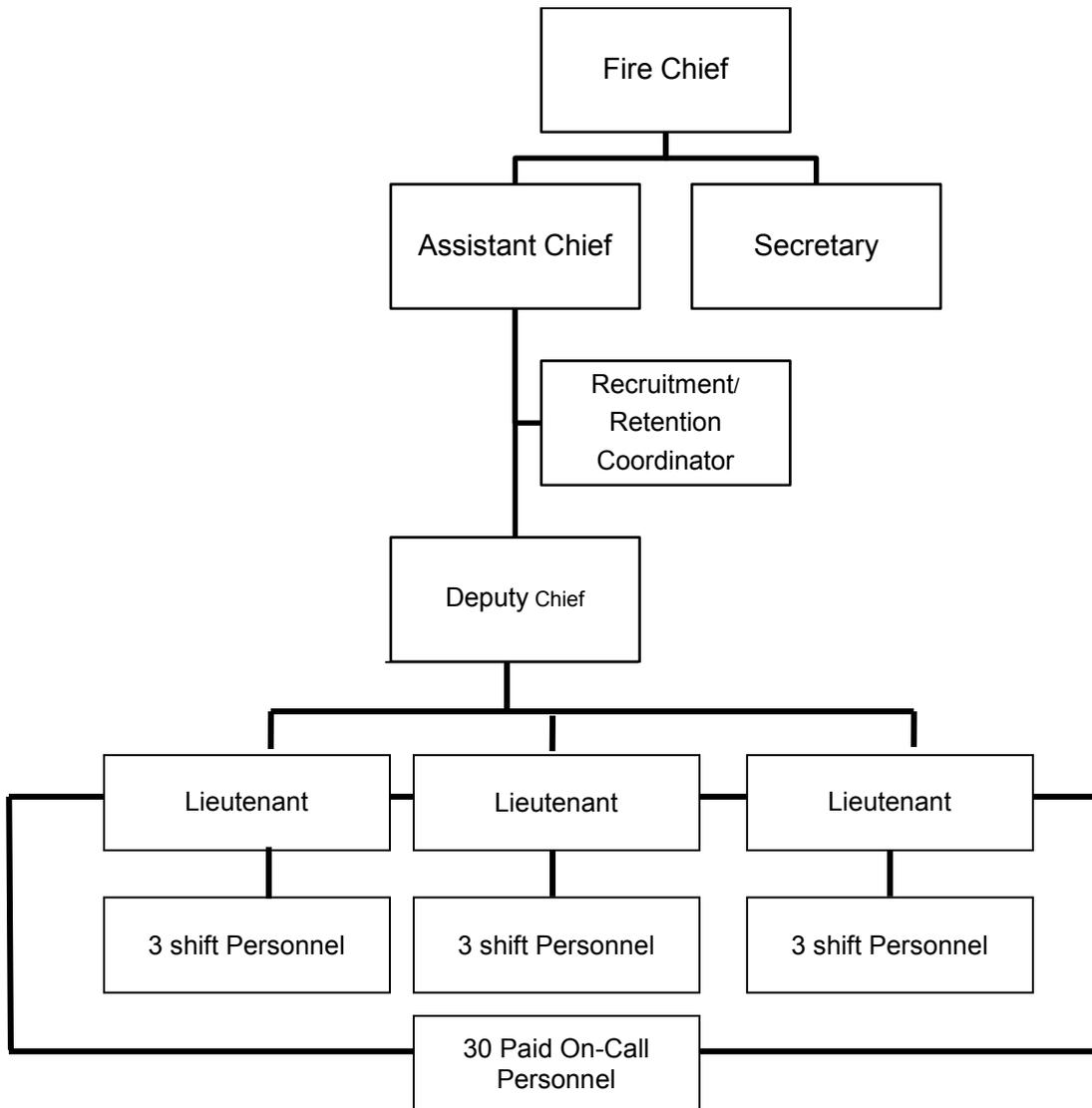
- Maintain current full time staffing levels.
- Outfit the front line fire and ambulance vehicles with mobile dispatching and automatic vehicle locators – cost approx \$75,000. Replace the 2008 ambulance at a net cost of approximately \$150,000.
- Begin to coordinate the Fire Department's role in plan review and inspections of current and future properties.
- Continue to evaluate the EMS service rates to provide a reasonable and customary service to the citizens.
- Look at new ways to be more efficient while continuing to deliver high quality service to the citizens through expanded Automatic Aid, Joint Arson Task Force and Metro Special Teams.
- Continue to be a leader in the area in regards to shared services and collaboration.

Resources Needed

The attached 2015 budget requests expenditures of \$2,162,230, an increase of \$184,870 from 2014 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 24hr/365day/52week for part-time staffing to supplement the fire suppression and EMS forces during the week. Fire inspection is accomplished through contractual services with the Delhi Township Community Development Department and limited use of City of Lansing Fire Marshals Division. This budget reflects no capital outlay expenditures for 2015.



FIRE FUND



Staffing Levels			
	2013	2014	2015
Fire Chief	1.00	1.00	1.00
Asst. Chief	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
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/PT Help	1.50	2.80	3.00
On-Call/Volunteer-FTE's	3.80	4.20	4.20
Total	21.30	23.00	23.20



FIRE FUND SUMMARY (206)

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Taxes	\$ 1,022,194	\$ 1,014,700	\$ 1,025,690	\$ 1,029,500
Grants and Revenue Sharing	119,937	65,000	100,000	55,000
Other	209,953	158,520	158,270	168,960
Total Revenues	1,352,084	1,238,220	1,283,960	1,253,460
Expenditures				
Public Safety	1,876,428	1,971,860	1,977,360	2,162,230
Total Expenditures	1,876,428	1,971,860	1,977,360	2,162,230
Other Financing Sources (Uses)				
Transfer in from General Fund	553,449	733,640	693,400	908,770
Total Other Financing Sources	553,449	733,640	693,400	908,770
Revenues over (under) expenditures	29,105	-	-	-
Fund Balance, Beginning	-	29,105	29,105	29,105
Fund Balance, Ending	\$ 29,105	\$ 29,105	\$ 29,105	\$ 29,105



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 \$1,042,839 has been reduced by \$24,000 to account for possible delinquent taxes and tax adjustments, resulting in a budgeted amount of \$1,018,800.

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 9,8102,486. The Fire Fund also receives a portion of fees paid in lieu of taxes. 2015 revenue is budgeted at \$8,600.

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 FUND REVENUE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
206-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,010,310	\$ 1,003,000	\$ 1,015,150	\$ 1,018,800
206-000.00-404.000	IFT/CFT & SERVICE FEES	9,368	9,600	8,440	8,600
206-000.00-445.000	DELQ TAX	2,341	2,000	2,000	2,000
206-000.00-445.005	DELQ INTEREST & PENALTY	174	100	100	100
206-000.00-505.000	FEDERAL GRANT	119,937	65,000	100,000	55,000
206-000.00-675.030	DONATIONS FOR FIRE DEPT.	250	250	-	-
206-000.00-675.031	DONATIONS-911 MEMORIAL	200	-	-	-
206-000.00-686.000	TRAIN REIMB FRM FETA FD	189,700	141,270	141,270	151,960
206-000.00-687.000	REFUNDS/REBATE/REIMB	19,803	17,000	17,000	17,000
206-000.00-699.150	TRANS IN FROM GENERAL FD	553,449	733,640	693,400	908,770
Total		\$ 1,905,532	\$ 1,971,860	\$ 1,977,360	\$ 2,162,230



FIRE DEPARTMENT

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
206-336.00-703.000	SALARIES	\$ 841,388	\$ 821,880	\$ 819,660	\$ 884,020
206-336.00-703.005	PART TIME HELP	70,987	78,330	94,420	113,750
206-336.00-703.007	LONGEVITY	1,125	-	-	-
206-336.00-703.010	OVERTIME	117,017	116,270	114,080	143,490
206-336.00-703.011	HOLIDAY PAY	23,250	21,600	21,600	21,600
206-336.00-703.019	SALARIES-SAFER GRANT	50,299	53,150	53,600	54,630
206-336.00-705.000	BD OF APPEALS-PER DIEM	-	500	500	500
206-336.00-709.000	VOLUN FIREMENS SALARIES	94,769	105,100	127,900	129,700
206-336.00-709.019	VOLUNTEER FF-SAFER GRANT	16,608	46,620	46,620	51,350
206-336.00-714.000	RETIREE'S BENEFITS	55,398	67,200	71,050	72,200
206-336.00-715.000	SOCIAL SECURITY/MEDICARE	93,179	97,020	100,200	109,000
206-336.00-716.000	HEALTH INSURANCE	152,691	173,190	148,000	170,000
206-336.00-716.010	DENTAL INSURANCE	18,073	14,350	18,100	20,800
206-336.00-716.019	HEALTH INSUR-SAFER GRANT	14,766	16,420	15,550	16,650
206-336.00-716.119	DENTAL INSUR-SAFER GRANT	971	1,620	970	1,730
206-336.00-717.000	LIFE INSURANCE	2,863	4,180	4,180	4,510
206-336.00-717.019	LIFE INSUR-SAFER GRANT	250	270	270	280
206-336.00-718.000	PENSION CONTRIBUTION	76,564	81,720	81,970	88,410
206-336.00-718.019	PENSION-SAFER GRANT	5,030	5,320	5,360	5,470
206-336.00-719.000	DISABILITY INSURANCE	5,756	6,210	6,230	6,680
206-336.00-719.019	DISABILITY -SAFER GRANT	375	410	410	420
206-336.00-720.000	UNEMPLOYMENT-REIMB	-	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	24,469	24,370	28,100	33,000
206-336.00-724.019	WORK COMP-SAFER GRANT	1,084	1,080	1,240	1,500
206-336.00-725.000	CLOTHING/CLEANING ALLOW	4,838	6,200	6,300	6,300
206-336.00-726.000	OFFICE SUPPLIES	1,642	2,700	2,700	2,700
206-336.00-730.000	GASOLINE	29,872	27,000	27,000	27,000
206-336.00-734.000	UNIFORMS	4,695	6,000	6,000	6,000
206-336.00-760.000	MEDICAL SUPPLIES	22,406	22,500	22,500	25,000
206-336.00-801.000	LEGAL FEES	2,628	1,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	4,785	4,250	4,250	4,250
206-336.00-804.000	PHYSICALS	13,200	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,393	1,500	1,500	1,500
206-336.00-818.000	CONTRACTUAL SERVICES	18,509	31,830	14,280	17,640
206-336.00-853.000	TELEPHONE/COMM	4,178	5,800	5,800	5,800
206-336.00-884.019	ADVERTISING-SAFER GRANT	11,542	4,000	4,000	-
206-336.00-910.000	INSURANCE & BONDS	52,792	57,280	46,550	57,280
206-336.00-921.030	UTILITIES - WATER	422	420	600	600
206-336.00-921.035	UTILITIES - SEWER	403	400	700	800
206-336.00-921.040	UTILITIES - ELECTRIC	891	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	2,249	2,500	3,500	2,500
206-336.00-930.000	BLDG & GRDS MAINT & REPAIR	3,063	7,500	7,500	7,500
206-336.00-956.000	MISCELLANEOUS	4,954	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	3,778	7,500	7,500	7,500
206-336.00-960.001	FIRE PREVENTION	3,979	5,000	5,000	5,000
206-336.00-960.019	ED & TRAINING-SAFER GRANT	17,300	22,000	22,000	25,500
Total		\$ 1,876,431	\$ 1,971,860	\$ 1,977,360	\$ 2,162,230



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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
1. Personnel						
A. Paid, on-call Personnel on 12/31	33	26	24	29	36	36
B. Number of Paid, on-call Applicants	n/a	n/a	n/a	n/a	30	32
C. Number of Paid, on-call Personnel Hired	14	9	6	11	9	14
D. Number of Paid, on-call Personnel Leaving	7	16	7	4	7	8
E. Shift Supervisors	3	3	3	3	3	3
F. Full time fire personnel	14	14	14	15	15	15
G. Part time inspection personnel - (manhours)	575	218*	365.5	261	189	153
2. Inspections						
A. Commercial Inspections Completed	1004	378	1129	826	708	613
3.. Number of Incidents						
A. Structure Fires	39	35	36	33	48	33
C. Vehicle Fires	21	25	12	11	12	13
D. Auto Accidents	100	80	80	99	74	62
E. False Alarms	133	120	119	139	70	44
F. Total Ambulance / EMS Calls	1775	1750	1868	2026	2069	2139
F. Total Incidents	512	480	456	451	512	543
H. Total Call Volume	2287	2230	2324	2477	2581	2682
4. Burning Permits						
A. Delhi Township Permits	269	281	275	199	201	201
B. Recreational Permits in effect	1019	1025	1035	1051	1066	1066
C. Total Active Permits	1288	1306	1310	1250	1303	1303
5. Service Delivery						
A. Average personnel on scene of structure fires	12	11	13	16	17	12
B. Mutual Aid Received	72	55	60	57	83	103
C. Mutual Aid Granted	137	83	76	112	153	168
6. Call Frequency						
A. Overlapping Calls during the year	521	473	411	546	661	709
B. Percentage of calls that overlapped	22.70%	21.70%	17.70%	22%	26%	32%
C. Days with 10 calls or more	31	31	37	50	84	102
7. Financial Returns - Fire and EMS						
A. Billable Collection Rate Percentage - EMS	61.20%	60%	57.10%	57.41%	n/a*	88%
B. Billable Collection Rate Percentage - Fire	77.50%	64.20%	68.90%	85.23%	n/a*	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 2015 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 2015 budget requests expenditures of \$2,493,800, an increase of \$70,070 from 2014 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 \$1,409,300 from the General Fund is necessary.

**POLICE FUND SUMMARY (207)**

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Taxes	\$ 1,022,194	\$ 1,014,700	\$ 1,025,690	\$ 1,029,500
Other	55,095	55,000	55,000	55,000
Total Revenues	1,077,289	1,069,700	1,080,690	1,084,500
Expenditures				
Public Safety	2,358,530	2,422,040	2,423,730	2,493,800
Total Expenditures	2,358,530	2,422,040	2,423,730	2,493,800
Other Financing Sources				
Transfer-in from General Fund	1,281,241	1,352,340	1,343,040	1,409,300
Total Other Financing Sources	1,281,241	1,352,340	1,343,040	1,409,300
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**POLICE FUND REVENUE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
207-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,010,310	\$ 1,003,000	\$ 1,015,150	\$ 1,018,800
207-000.00-404.000	IFT/CFT & SERVICE FEES	9,368	9,600	8,440	8,600
207-000.00-445.000	DELQ TAX	2,341	2,000	2,000	2,000
207-000.00-445.005	DELQ INTEREST & PENALTY	174	100	100	100
207-000.00-655.000	MOTOR VEHICLE ORD FINES	55,095	55,000	55,000	55,000
207-000.00-699.150	TRANS IN FROM GEN FUND	1,281,241	1,352,340	1,343,040	1,409,300
Total		\$ 2,358,529	\$ 2,422,040	\$ 2,423,730	\$ 2,493,800

POLICE FUND EXPENDITURES

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
207-301.00-801.000	LEGAL FEES	\$ 22,095	\$ 30,000	\$ 30,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	2,336,435	2,392,040	2,392,040	2,463,800
207-301.00-956.000	MISCELLANEOUS	-	-	1,690	0
Total		\$ 2,358,530	\$ 2,422,040	\$ 2,423,730	\$ 2,493,800



POLICE DEPARTMENT INDICATORS	2011	2012	2013
Total Complaints	6,084	6,175	4,692
Written Complaints	4,044	4,109	2,605
Blotter (Service) Complaints	2,040	2,066	2,087
Total Arrests	1,125	1,154	1,376
Felony Arrests	124	143	223
O.W.I. Arrests	83	74	54
Misdemeanor Arrests	839	825	937
Civil Arrests	79	112	162
Total Number of Accident Reports	588	544	692
Property Damage Accidents	388	277	331
Personal Injury Accidents	95	106	91
Hit & Run Accidents	2	63	72
Fatal Accidents	1	0	0
Car/Deer Accidents	102	98	70
Vehicle Stops	5,867	5,512	5,432
Total Number of Citations Issued	2,220	2,471	2,517
Appearance Citations	322	450	420
Moving Violations	807	807	922
Non-Moving Violations	953	1,121	1,105
Seat Belt Violations	131	84	59
Child Restraint Violations	7	9	11
Number of Registered Neighborhood Watch Groups	32	35	37
Number of Watch Meetings Attended	10	12	8
School Contacts	167	545	668
Business Contacts			
Number of Business Contacts	525	761	1,144
Number of Presentations to Businesses	10	5	4
Number of Warrant Requests for Business Comp.	60	68	59
Number of Warrants Issued for Business Comp.	48	80	59
Property Checks	2,866	3,534	4,844
Number of Miles Driven	113,913	117,023	126,542
Average Response Time in Minutes	9:45	9:35	8:40
Number of Hours in Training	2,593.30	2,121.10	2,687.40



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 2015 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 2015 budget requests expenditures of \$539,020, an increase of \$109,840 from the 2014 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 2015 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 (\$151,960). This budget also includes line items for turnout gear cleaning/repair (\$7,000), equipment maintenance (\$13,000) and vehicle repair (\$35,000). There is a plan to replace the 2008 Lifeline ambulance (\$170,000) and the purchase of mobile data software, hardware and associated items for the dispatch terminals at a proposed cost of \$75,000.

**FIRE EQUIPMENT, TRAINING, AND APPARATUS FUND SUMMARY**

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Taxes	\$ 340,750	\$ 337,050	\$ 336,650	\$ 341,650
Grants and Revenue Sharing	404	-	-	-
Interest	202	100	100	100
Other	-	-	66,770	-
Total Revenues	341,356	337,150	403,520	341,750
Expenditures				
Public Safety	299,058	258,180	344,180	274,020
Capital Outlay	149,627	115,000	85,000	265,000
Total Expenditures	448,685	373,180	429,180	539,020
Other Financing Sources (Uses)				
Sale of Fixed Assets	2,500	7,500	2,000	25,000
Total Other Financing Sources	2,500	7,500	2,000	25,000
Revenues over (under) expenditures	(104,829)	(28,530)	(23,660)	(172,270)
Fund Balance, Beginning	331,672	226,843	226,843	203,183
Fund Balance, Ending	\$ 226,843	\$ 198,313	\$ 203,183	\$ 30,913

**FETA FUND REVENUE**

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
211-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 336,710	\$ 333,100	\$ 333,100	\$ 338,100
211-000.00-404.000	IFT/CFT & SERVICE FEES	3,123	3,200	2,800	2,800
211-000.00-445.000	DELQ TAX	834	700	700	700
211-000.00-445.005	DELINQ INTEREST & PENALTY	84	50	50	50
211-000.00-505.000	FEDERAL GRANT	404	-	-	-
211-000.00-664.000	INTEREST	202	100	100	100
211-000.00-673.000	SALE OF FIXED ASSETS	2,500	7,500	2,000	25,000
211-000.00-687.000	REFUNDS/REBATE/REIMB	-	-	66,770	-
Total		\$ 343,857	\$ 344,650	\$ 405,520	\$ 366,750

EQUIPMENT & APPARATUS

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
211-339.00-734.001	FIRE TURNOUT GEAR MAINT/RI	\$ 5,925	\$ 7,000	\$ 7,000	\$ 7,000
211-339.00-734.002	FIREFIGHT TURNOUT GEAR	13,614	10,500	10,500	10,500
211-339.00-755.000	FIRE FIGHT EQUIP & SUPPLIES	4,576	11,000	10,000	11,000
211-339.00-851.000	RADIO REPAIR & MAINT	6,144	14,560	14,560	14,560
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	11,743	13,000	13,000	13,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	36,696	29,850	116,400	35,000
211-339.00-955.000	TRAINING REIMB TO FIRE FD	189,700	141,270	141,720	151,960
211-339.00-956.000	MISCELLANEOUS	4,225	5,000	5,000	5,000
211-339.00-960.000	EDUCATION & TRAINING	26,434	26,000	26,000	26,000
211-339.00-970.000	CAPITAL OUTLAY	-	20,000	20,000	20,000
211-339.00-981.020	VEHICLES-AMBULANCE	120,623	-	-	170,000
211-339.00-981.030	VEHICLES-UTILITY/PICKUPS	29,004	95,000	65,000	75,000
Total		\$ 448,684	\$ 373,180	\$ 429,180	\$ 539,020



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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
1. Call Volume						
EMS Calls for year	1775	1790	1885	2026	2069	2139
Incident Calls for year	512	392	439	451	512	533
Total Calls for year	2287	2182	2324	2477	2581	2672
2. Training						
Total Training Man hours Recorded	7812	8135	6914	5789	5569	7606
EMS Training Hours	5714	5230	3410	1381	1138	2954
Fire Training Hours	2098	2905	3504	2706	4431	4652
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	1	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						
2013 Ford Ambulance	n/a	n/a	n/a	n/a	n/a	296
2010 Ford Ambulance	n/a	n/a	176	713	630	776
2008 Ford Ambulance	55	385	339	443	365	950
2003 Ford Ambulance	824	509	663	n/a	n/a	n/a
2006 Ford Ambulance	456	555	401	506	1143	54
2002 Tahoe	102	87	104	130	207	n/a
2004 Durango Command	70	71	50	24	5	7
2004 Durango A/C	68	58	63	38	37	32
2013 Explorer	n/a	n/a	n/a	n/a	n/a	38
2006 Expedition	56	42	42	43	145	399
1995 Ford Pickup – Special Rescue	41	20	7	3	13	11
2000 Ford Pickup - Brush	19	7	22	22	42	56
1993 Pierce Engine	111	41	93	65	108	139
2008 Pierce Pumper/Rescue	18	96	98	106	153	178
1998 SVI Rescue	21	n/a	n/a	n/a	n/a	
1997 Freightliner Tanker	29	40	48	26	42	25
2003 Ladder Truck/Engine	81	56	35	42	79	75
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 2015 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 2015 budget shows expenditures of \$80,340 decreasing fund balance by \$59,310 to \$248,432. The largest expenditure, \$77,490 of the total \$80,340, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools.

**WATER IMPROVEMENT FUND SUMMARY**

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Charges for Services	\$ 42,800	\$ 12,500	\$ 40,000	\$ 20,000
Interest	50	50	50	50
Other	<u>8,457</u>	<u>7,900</u>	<u>7,900</u>	<u>980</u>
Total Revenues	51,307	20,450	47,950	21,030
Expenditures				
Other	2,895	5,050	2,350	2,850
Debt Service	<u>76,340</u>	<u>77,640</u>	<u>77,640</u>	<u>77,490</u>
Total Expenditures	79,235	82,690	79,990	80,340
Revenues over (under) expenditures	(27,928)	(62,240)	(32,040)	(59,310)
Fund Balance, Beginning	<u>367,710</u>	<u>339,782</u>	<u>339,782</u>	<u>307,742</u>
Fund Balance, Ending	<u>\$ 339,782</u>	<u>\$ 277,542</u>	<u>\$ 307,742</u>	<u>\$ 248,432</u>

**WATER IMPROVEMENT FUND REVENUE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
225-000.00-608.000	WATER IMPROVEMENT REV	\$ 42,800	\$ 12,500	\$ 40,000	\$ 20,000
225-000.00-664.000	INTEREST	50	50	50	50
225-000.00-672.020	SPECIAL ASSM PMTS-PRINC	7,083	7,100	7,100	600
225-000.00-672.021	SPECIAL ASSM PYMTS-INTER	1,375	800	800	380
Total		\$ 51,308	\$ 20,450	\$ 47,950	\$ 21,030

WATER IMPROVEMENT ADMINISTRATION & CONSTRUCTION

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
225-536.00-801.000	LEGAL FEES	\$ 588	\$ 1,500	\$ -	\$ 500
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,307	2,350	2,350	2,350
225-536.00-956.000	MISCELLANEOUS	-	1,200	-	-
Total		\$ 2,895	\$ 5,050	\$ 2,350	\$ 2,850

WATER IMPROVEMENT DEBT SERVICE EXPENDITURES

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
225-905.00-991.000	PRINCIPAL	\$ 59,108	\$ 60,780	\$ 60,780	\$ 61,610
225-905.00-995.000	INTEREST	17,149	16,360	16,360	15,380
225-905.00-999.000	PAYING AGENT FEES	83	500	500	500
Total		\$ 76,340	\$ 77,640	\$ 77,640	\$ 77,490



This page intentionally left blank.

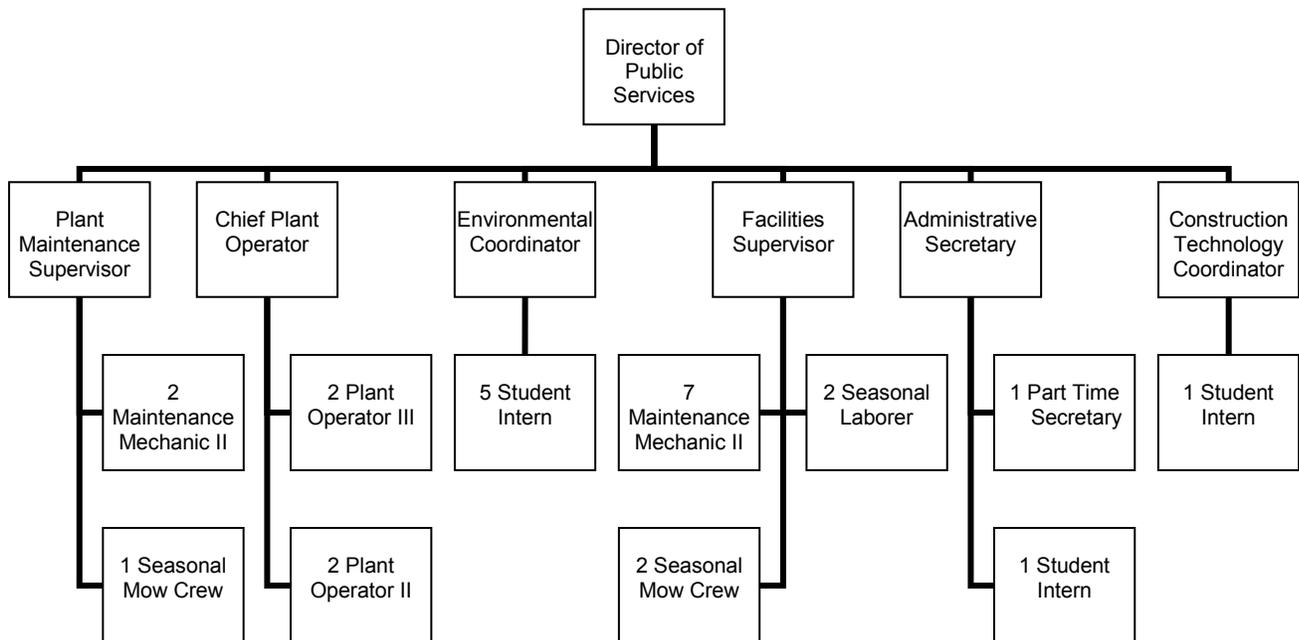


SEWER FUND (590)

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

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

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



**SEWER FUND SUMMARY**

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Licenses and Permits	\$ 251,638	\$ 86,200	\$ 349,750	\$ 115,200
Charges for Services	4,998,232	6,053,740	5,993,880	6,254,110
Interest & Rentals	18,864	15,800	15,800	15,600
Other	42,863	36,630	59,800	47,350
Total Revenues	5,311,597	6,192,370	6,419,230	6,432,260
Expenditures				
Public Works				
Administration	663,058	668,630	657,240	667,010
Public Services	2,546,474	2,943,170	3,000,170	3,127,650
Depreciation/Amortization	2,266,835	-	-	-
General Obligation Debt*	511,207	1,767,600	1,780,580	1,757,060
Capital Outlay**	-	1,291,510	1,284,800	767,100
Total Expenditures	5,987,574	6,670,910	6,722,790	6,318,820
Other Financing Sources				
Sale of Fixed Assets	-	13,000	5,000	-
Total Other Financing Sources	-	13,000	5,000	-
Revenues Over (Under) Expenditures	(675,977)	(465,540)	(298,560)	113,440
Beginning Fund Balance	34,480,241	33,804,264	33,804,264	33,505,704
Ending Fund Balance	\$ 33,804,264	\$ 33,338,724	\$ 33,505,704	\$ 33,619,144

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

* 2013 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

** 2013 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

Sewer Usage Charges	607.000
\$5.12 is charged per 100 cubic feet (ccf) of usage. Expected usage of approx 803,000 ccf's will generate \$4,112,520 plus \$110,000 in penalties,	
Basic Service Charge	609.000
\$14.60 per month is charged for each residential equivalent (RE). Estimated revenue of \$1,985,190 based on expected monthly RE's of 11,331.	
Industrial Pretreatment Charge	610.000
All non-residential, business users are charged a monthly industrial pretreatment fee, prorated by type of business, to partially 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 \$26 each. Forty connections are expected in 2015 making estimated revenues, including \$1,040 in repairs, \$115,200.	
Interest on Deposit and Investment	664.000
The estimate of \$3,000 for 2015 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 \$14,100.	
Miscellaneous Revenue	694.000
Charges for sewer violations, drain layer license fees, equipment allocation from the General Fund, and donations for the annual open house make up most of this fund's miscellaneous revenue, which is estimated at \$19,950.	



SEWER FUND REVENUE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
590-000.00-607.000	SEWER USER CHARGES	\$ 3,185,382	\$ 4,037,040	\$ 4,045,810	\$ 4,222,520
590-000.00-609.000	BASIC SERVICE CHARGE	1,765,603	1,900,700	1,903,610	1,985,190
590-000.00-610.000	INDUSTRIAL PRETREATMENT	47,247	116,000	44,460	46,400
590-000.00-626.000	SEWER PERMITS/FEES	251,638	86,200	349,750	115,200
590-000.00-664.000	INTEREST	5,833	3,000	3,000	3,000
590-000.00-664.080	OTHER SPEC ASSM INTEREST	1,933	1,700	1,700	1,500
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	-	13,000	5,000	-
590-000.00-687.000	REFUNDS/REBATE/REIMB	23,840	22,980	16,600	14,100
590-000.00-694.000	MISCELLANEOUS REVENUE	19,023	13,650	24,600	19,950
590-000.00-699.001	TRANSFER IN	-	-	18,600	13,300
Total		\$ 5,311,597	\$ 6,205,370	\$ 6,424,230	\$ 6,432,260

Staffing Levels*			
	2013	2014	2015
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
Secretary	0.80	0.80	0.60
Maint. Mechanic II	5.00	8.00	9.00
Maint. Mechanic I	4.00	1.00	0.00
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
Seasonal Workers	2.50	2.50	3.00
Total	25.10	25.10	25.40

*Reflects cumulative of hours allocated across all departments



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 2015 budget requests expenditures of \$667,010, an increase of \$9,770 (1.5%) from the 2014 operating budget.

ADMINISTRATION & OVERHEAD		2013	2014	2014	2015
GL NUMBER	DESCRIPTION	Actual	Budget	Projected	Requested
590-548.00-705.000	BD OF APPEALS-PER DIEM	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	134,978	130,820	130,820	130,820
590-548.00-720.000	UNEMPLOYMENT-REIMB	5,493	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	347	750	750	750
590-548.00-801.000	LEGAL FEES	5,866	10,000	10,000	10,000
590-548.00-803.000	POSTAGE	30,006	33,960	33,960	33,960
590-548.00-807.000	AUDIT FEES	12,852	12,850	9,080	9,300
590-548.00-818.000	CONTRACTUAL SERVICES	22,216	14,350	14,850	14,850
590-548.00-902.000	PUBLISHING/LEGAL NOTICES	-	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	65,846	65,850	57,730	57,730
590-548.00-956.000	MISCELLANEOUS	-	1,000	1,000	1,000
590-548.00-960.000	EDUCATION & TRAINING	1,004	1,000	1,000	1,000
590-548.00-999.040	GENERAL FUND COST ALLOC	384,450	394,450	394,450	404,000
Total		\$ 663,058	\$ 668,630	\$ 657,240	\$ 667,010



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 2015 Goals

- A.** Replace (sell/rotate) two (2) department vehicles per township vehicle rotation plan
 - a.** 1999 Ford Dump Truck (transfer to Parks Department)
 - b.** 2012 GMC Canyon ext cab truck 4WD (transfer to Community Development)
- B.** Improve/upgrade sludge mixing at the POTW
- C.** Improve/upgrade the Recycling Center driveway
- D.** Replace two (2) Scag mowers
- E.** Replace one (1) ISCO sampler
- 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.** Identify and eliminate infiltration and inflow from township manholes and collector sewers
- J.** Continue community outreach programs, including partnering with Holt Public Schools

Resources Needed

The attached year 2015 budget requests expenditures of \$3,273,650, a decrease of \$594,050 (15%) less than the 2014 projected operating budget. This budget reflects twenty full-time positions and thirteen part-time/seasonal employees.



DEPT OF PUBLIC SERVICE

GL NUMBER	DESCRIPTION	2013	2014	2014	2015
		Actual	Budget	Projected	Requested
590-558.00-703.000	SALARIES	\$ 803,731	\$ 835,290	\$ 784,160	\$ 833,500
590-558.00-703.005	PART TIME HELP	84,739	94,120	94,120	90,630
590-558.00-703.010	OVERTIME	61,694	79,210	79,210	79,310
590-558.00-715.000	SOCIAL SECURITY/MEDICARE	69,809	78,620	74,390	77,910
590-558.00-716.000	HEALTH INSURANCE	176,619	186,510	172,510	190,300
590-558.00-716.010	DENTAL INSURANCE	18,974	21,030	20,220	21,830
590-558.00-717.000	LIFE INSURANCE	3,993	4,260	4,050	4,230
590-558.00-718.000	PENSION CONTRIBUTION	80,622	84,550	79,240	85,160
590-558.00-719.000	DISABILITY INSURANCE	5,945	6,350	6,040	6,300
590-558.00-724.000	WORKERS COMP	12,463	20,640	19,530	20,840
590-558.00-726.000	OFFICE SUPPLIES	3,775	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	45,793	46,220	46,220	46,880
590-558.00-732.000	FUEL OIL	5,364	6,000	6,000	6,000
590-558.00-734.000	UNIFORMS	11,903	15,700	15,700	15,700
590-558.00-740.010	COMPUTER EXPENSES	8,361	31,000	62,500	49,860
590-558.00-741.000	OTHER OPERATING EXPENSES	19,383	14,600	19,000	19,000
590-558.00-742.000	LABORATORY SUPPLIES	25,447	39,500	39,500	39,500
590-558.00-743.000	TREATMENT CHEMICALS	178,856	200,000	190,000	190,000
590-558.00-745.000	OFF-SITE LAB TESTING	20,805	32,500	34,500	37,500
590-558.00-775.003	SAFETY EQUIP AND SUPPLIES	13,050	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	37,430	40,000	90,000	90,000
590-558.00-818.000	CONTRACTUAL SERVICES	4,167	4,240	4,240	4,240
590-558.00-818.015	CONTRACT SERV-SAFETY PGM	-	2,000	2,000	2,000
590-558.00-818.220	SLUDGE HAULING	80,886	122,000	122,000	122,000
590-558.00-818.225	SOLID WASTE DISPOSAL	27,725	43,050	43,050	43,050
590-558.00-853.000	TELEPHONE/COMM	13,868	25,460	50,460	25,460
590-558.00-921.030	UTILITIES - WATER	13,414	15,900	15,900	16,700
590-558.00-921.035	UTILITIES - SEWER	2,013	2,520	2,520	2,630
590-558.00-921.040	UTILITIES - ELECTRIC	302,478	297,060	319,080	350,990
590-558.00-921.045	UTILITIES - GAS	47,340	78,510	78,510	86,360
590-558.00-928.000	REGULATORY FEES	10,458	13,260	15,710	15,450
590-558.00-930.000	BUILDING MAINT & REPAIRS	26,246	24,500	24,500	24,500
590-558.00-930.015	REPAIRS & MAINT - L.S.	50,938	45,000	40,000	40,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	20,254	70,000	70,000	70,000
590-558.00-930.020	EQUIPMENT MAIN & REPAIR	64,431	94,050	94,050	94,050
590-558.00-930.040	BLDG MAIN & REPR-CONTR	84,621	100,880	109,080	152,280
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	68,327	90,690	91,190	91,840
590-558.00-931.000	VEHICLE REPAIR/MAINT	10,555	11,300	11,300	11,300
590-558.00-956.000	MISCELLANEOUS	4,793	5,700	6,900	6,900
590-558.00-956.005	COMM OUTREACH PRGRMS	10,670	11,900	13,740	14,400
590-558.00-960.000	EDUCATION & TRAINING	13,006	23,500	23,500	23,500
590-558.00-967.020	TWP PROP-DRAIN/TAXES/SAD	327	350	350	350
590-558.00-970.000	CAPITAL OUTLAY	-	421,510	542,530	96,000
590-558.00-981.000	REPLACEMENT FUND ALLOC	-	170,000	325,000	50,000
Totals		\$ 2,546,473	\$ 3,534,680	\$ 3,867,700	\$ 3,273,650



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 663,501 feet of sanitary sewer. Develop new capacity for the system in preparation of future growth.

Year 2015 Goals

1. Replace Eifert Road force main
2. Design Pine Tree Road lift station and controls upgrade

Resources Needed

The attached year 2015 budget requests expenditures of \$621,100.

CAPITAL IMPROVEMENTS

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
590-578.01-805.310	SEWER REHAB PROGRAM-ENGINEE		\$ 25,000	\$ 25,000	\$ -
590-578.01-805.331	LIFT STATION D ENGINEERING		-	35,000	-
590-578.01-805.334	PINE TREE ROAD LIFT STATION & CONTROLS UPGRADE		-	-	21,100
590-578.01-805.335	EIFERT RD FORCE MAIN REPL ENGINEERING		50,000	100,000	50,000
590-578.01-976.310	SEWER REHAB PROGRAM-CONSTR		125,000	70,000	-
590-578.01-976.331	LIFT STATION D IMPROVEMENTS		-	187,270	-
590-578.01-976.335	EIFERT RD FORCE MAIN REPL CONSTR		500,000	-	550,000
Total			\$ 700,000	\$ 417,270	\$ 621,100



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>
\$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
\$1,585,000	2014	Sanitary Sewer 2003 Refunded Bonds

Resources Needed

The 2015 budget requests expenditures of \$1,757,060.

SEWER FUND BONDS

	2014			2015			Year of Final Pymt
	Principal	Interest	Total	Principal	Interest	Total	
Refund 2011 Bond	304,228	81,854	386,082	308,395	76,986	385,382	2022
2003 Capital Impr	115,000	36,074	151,074	-	-	Replaced in 2014	
2014 Refund Bond	-	22,038	22,038	135,000	35,661	170,661	2024
2008 DDA Bonds	54,108	30,695	84,803	56,613	28,666	85,279	2024
SRF Loan 5279-01	455,000	124,719	579,719	465,000	117,325	582,325	2028
SRF Loan 5403-01	<u>335,000</u>	<u>192,720</u>	<u>527,720</u>	<u>345,000</u>	<u>186,910</u>	<u>531,910</u>	2032
	1,263,336	488,101	1,751,436	1,310,008	445,550	1,755,558	

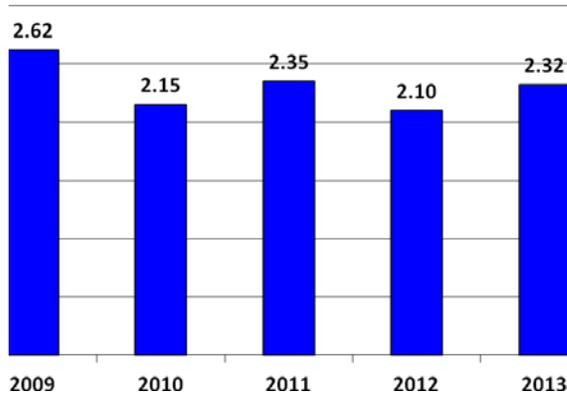
SEWER BOND INDEBTEDNESS

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
590-588.01-956.000	MISCELLANEOUS	\$ -	\$ -	\$ 27,530	\$ -
590-588.01-991.000	PRINCIPAL	-	1,263,400	1,263,400	1,310,010
590-588.01-995.000	INTEREST	510,565	502,700	488,150	445,550
590-588.01-999.000	PAYING AGENT FEES	642	1,500	1,500	1,500
Total		\$ 511,207	\$ 1,767,600	\$ 1,780,580	\$ 1,757,060

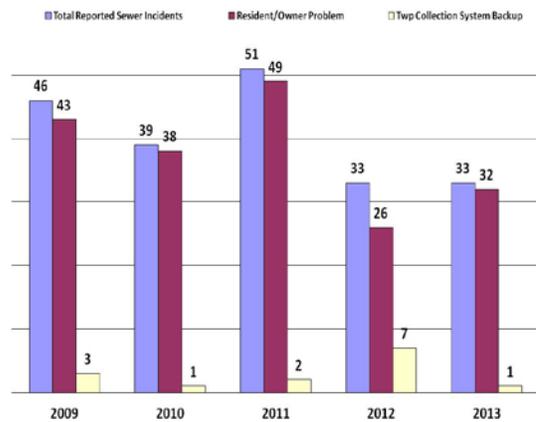


DELHI CHARTER TOWNSHIP 2015 PUBLIC SERVICES– SEWER FUND

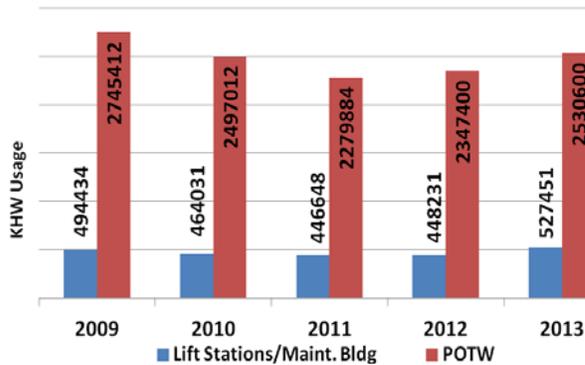
Average Million Gallons Processed Per Day



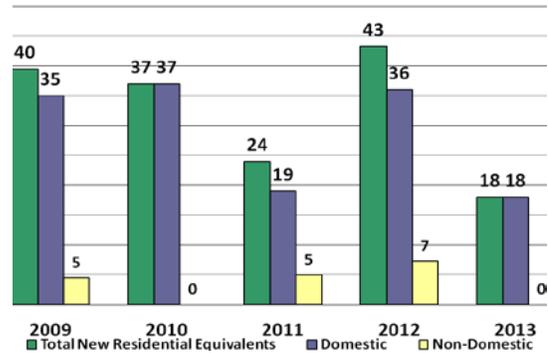
Residential / Commercial Sanitary Sewer Incidents



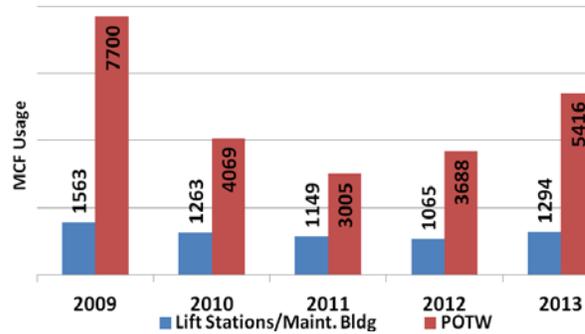
Utility Tracking - Electric



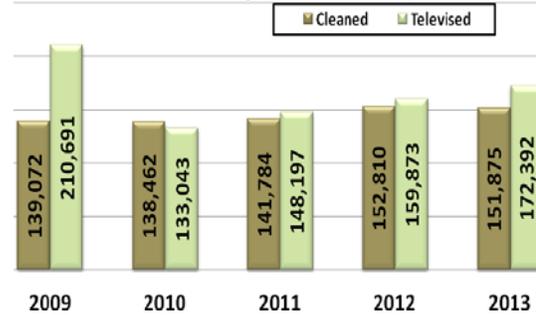
New Residential Equivalents



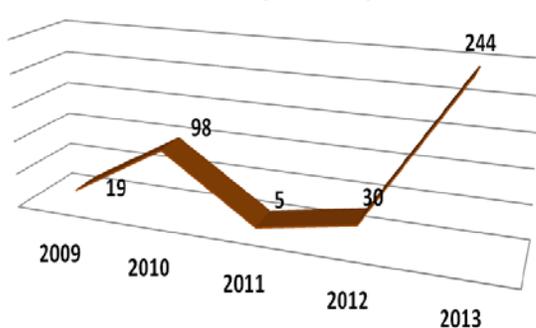
Utility Tracking - Gas



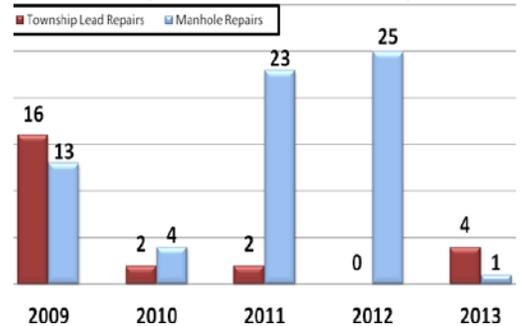
Feet of Sanitary Sewer Cleaned / Televised



Feet of Sanitary Sewer Repaired



Sanitary Sewer Lead / Manhole Repairs





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.

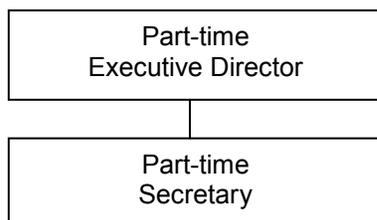
PURPOSE OF THIS FUND: The DDA was organized pursuant to Township Ordinance No. 80 and Act 197 of the Public Acts of 1975, as amended. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed 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:

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

2015 Objectives

- Continue to facilitate development of the DDA owned land at Holt Road and Holloway Drive in the Delhi Tech Park; support development of vacant privately owned land in the Delhi Tech Park area
 - Continue to facilitate redevelopment of DDA owned parcels
 - Continue to identify under or inappropriately utilized sites within the DDA District and assist in the development of these sites
 - Fund infrastructure improvement and rehabilitation programs identified by the Township and DDA Board as supporting the continued tax base growth and development within the District
 - Promote community events
 - Provide bond payments for the Non-Motorized Trail
 - Provide business enhancement, promotion, and support through efforts such as Biz Buzz
 - Continue to investigate additional parking for Senior Center and Veterans Memorial Park
 - Participate in non-profit organization for Farmers’ Market, Arts Council, *Our Town* publication, Business Seminars, Hometown Festival and other community events and activities as Board of Directors member
 - Prepare and distribute quarterly *Our Town* publication electronically and grow reader base
 - Continue to develop growth of Holt Community Connect
 - Finalize the phase-out of the Commercial Rehabilitation Rebate Program
 - Encourage community beautification with the placement of public art and murals



Staffing Levels			
	2013	2014	2015
Executive Director	0.75	0.60	0.60
Secretary	<u>0.82</u>	<u>0.60</u>	<u>0.60</u>
Total	1.57	1.20	1.20

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Property Taxes	\$ 2,207,667	\$ 2,219,340	\$ 2,202,780	\$ 2,247,400
Grants	11,448	1,650	6,700	2,200
Interest and rentals	28,161	25,000	28,100	26,790
Other	12,314	9,300	8,260	8,260
Total Revenues	2,259,590	2,255,290	2,245,840	2,284,650
Expenditures				
Community and Economic Dev				
Administration	120,840	103,530	105,340	105,700
Marketing & Promotion	144,978	120,420	123,420	125,420
CRRP Program	28,170	-	28,000	-
Other Functions	217,809	211,510	238,210	195,190
Infrastructure Projects	74,211	50,000	50,000	45,500
Capital Outlay	20,397	70,000	80,000	85,000
Debt Service	136,505	162,350	162,350	163,830
Total Expenditures	742,910	717,810	787,320	720,640
Other Financing Sources (Uses)				
Sale of Assets	77,454	-	-	-
Transfer to DDA Debt Service Funds	(1,283,286)	(1,292,810)	(1,292,810)	(1,297,290)
Total Other Financing Sources (Uses)	(1,205,832)	(1,292,810)	(1,292,810)	(1,297,290)
Revenues over (under) expenditures	310,848	244,670	165,710	266,720
Fund Balance, Beginning	927,205	1,238,053	1,238,053	1,403,763
Fund Balance, Ending	\$ 1,238,053	\$ 1,482,723	\$ 1,403,763	\$ 1,670,483

**DDA REVENUE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ 2,132,267	\$ 2,145,980	\$ 2,145,980	\$ 2,178,000
248-000.00-404.005	IFT/CFT CAPTURED TAX REV	63,303	61,560	49,000	61,600
248-000.00-445.000	DELQ TAX	10,784	11,000	7,000	7,000
248-000.00-445.005	DELQ INTEREST & PENALTY	1,313	800	800	800
248-000.00-570.000	STATE GRANTS-MISC	11,448	1,650	6,700	2,200
248-000.00-664.000	INTEREST	4,339	4,000	3,600	2,000
248-000.00-669.020	COMM TOWER LEASE FEE	16,806	17,500	17,500	17,790
248-000.00-670.010	RENT-FARMERS MARKET	7,016	3,500	7,000	7,000
248-000.00-672.040	GREASE LOAN	3,160	4,500	3,160	3,160
248-000.00-673.000	SALE OF FIXED ASSETS	77,454	-	-	-
248-000.00-687.000	REFUNDS/REBATE/REIMB	6,624	4,800	1,000	1,000
248-000.00-694.000	MISCELLANEOUS REVENUE	2,530	-	4,100	4,100
Total		\$ 2,337,044	\$ 2,255,290	\$ 2,245,840	\$ 2,284,650



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 2015 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 2015 budget requests expenditures of \$105,700. The budget reflects one part-time Executive Director and one part-time Secretary.

**DDA ADMINISTRATION**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-728.00-703.005	PART TIME HELP	\$ 79,143	\$ 69,210	\$ 70,470	\$ 70,760
248-728.00-715.000	SOC SEC/MEDICARE	1,268	1,010	1,030	1,030
248-728.00-718.000	PENSION CONTRIBUTION	2,316	2,080	2,120	2,130
248-728.00-723.000	AUTOMOBILE EXP ALLOW	-	400	400	400
248-728.00-724.000	WORKERS COMP	318	290	300	310
248-728.00-726.000	OFFICE SUPPLIES	624	1,200	1,200	1,200
248-728.00-801.000	LEGAL FEES	11,820	15,000	15,000	15,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,346	1,090	1,570	1,570
248-728.00-803.000	POSTAGE	192	250	250	300
248-728.00-807.000	AUDIT FEES	1,989	2,100	2,100	2,100
248-728.00-818.000	CONTRACTUAL SERVICES	1,696	2,000	2,000	2,000
248-728.00-853.000	TELEPHONE/COMM	3,402	2,500	2,500	2,500
248-728.00-870.000	MILEAGE	346	300	300	300
248-728.00-902.005	PRINTING AND PUBLISHING	126	300	300	300
248-728.00-910.000	INSURANCE & BONDS	3,376	3,800	3,800	3,800
248-728.00-930.000	BUILDING MAINT & REPAIRS	11,561	-	-	-
248-728.00-956.000	MISCELLANEOUS	987	1,000	1,000	1,000
248-728.00-960.000	EDUCATION & TRAINING	331	1,000	1,000	1,000
Total		\$ 120,841	\$ 103,530	\$ 105,340	\$ 105,700

**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 2015 Goals

1. Participate in non-profit organization for Farmers' Market, Arts Council, *Our Town* publication, Business Seminars, Holt Hometown Festival, and other community events and activities as Board of Directors member.
2. Provide business enhancement, promotion, and support through efforts such as Biz Buzz.
3. Promote community events.
4. Encourage community beautification with the placement of public art and murals.
5. Prepare and distribute quarterly *Our Town* publication electronically and grow reader base.

Resources Needed

The attached year 2015 budget requests expenditures of \$125,420.

DDA MARKETING & PROMOTION

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-729.00-703.005	PART TIME HELP	\$ 18,776	\$ 23,500	\$ 23,500	\$ 23,500
248-729.00-715.000	SOC SEC/MEDICARE	1,436	1,810	1,810	1,810
248-729.00-724.000	WORKERS COMP	35	110	110	110
248-729.00-884.000	DDA ADVERTISING	97,744	68,500	71,000	71,000
248-729.00-888.000	FARMERS MARKET	19,586	13,000	13,000	13,000
248-729.00-888.002	DOUBLE UP BUCKS	1,646	1,500	2,000	2,000
248-729.00-956.000	MISCELLANEOUS	5,756	12,000	12,000	14,000
Total		\$ 144,979	\$ 120,420	\$ 123,420	\$ 125,420



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 2015 Goals

1. Finalize the phase-out of the program.

Resources Needed

The attached year 2015 budget requests expenditures of \$0.

COMM REHABILITATION REBATE PGM

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-730.00-952.000	UNDESIG CRRP PROGRAMS	\$28,171	\$ -	\$28,000	\$ -
Total		\$28,171	\$ -	\$28,000	\$ -



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 2015 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 2015 budget requests expenditures of \$45,500.

DDA INFRASTRUCTURE PROJECTS		2013	2014	2014	2015
GL NUMBER	DESCRIPTION	Actual	Budget	Projected	Requested
248-731.00-933.000	STREETSCAPE REPR & MAINT	\$ 30,783	\$ 25,000	\$ 25,000	\$ 12,500
248-731.00-956.000	MISCELLANEOUS	7,700	5,000	5,000	5,000
248-731.00-974.010	NON-MOTORIZED PATHWAY	35,728	20,000	20,000	20,000
248-731.00-999.090	CONTR TO TWP-JOINT PROJ	-	-	-	8,000
Total		\$ 74,211	\$ 50,000	\$ 50,000	\$ 45,500



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 2015 Goals

1. Provide for on-going maintenance and security within the DDA District.
2. Provide bond payments for the Non-Motorized Trail.

Resources Needed

The attached year 2015 budget requests expenditures of \$195,190.



DDA OTHER FUNCTIONS

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-850.00-703.000	SALARIES	\$ 38,293	\$ -	\$ -	\$ -
248-850.00-703.005	PART TIME HELP	10,168	-	-	-
248-850.00-703.010	OVERTIME	1,827	-	-	-
248-850.00-715.000	SOCIAL SECURITY/MEDICARE	3,533	-	-	-
248-850.00-716.000	HEALTH INSURANCE	7,328	-	-	-
248-850.00-716.010	DENTAL INSURANCE	884	-	-	-
248-850.00-717.000	LIFE INSURANCE	190	-	-	-
248-850.00-718.000	PENSION CONTRIBUTION	3,913	-	-	-
248-850.00-719.000	DISABILITY INSURANCE	283	-	-	-
248-850.00-724.000	WORKERS COMP	665	-	-	-
248-850.00-730.000	GASOLINE	2,260	-	-	-
248-850.00-818.000	CONTRACTUAL SERVICES	16,882	18,780	17,230	17,290
248-850.00-853.000	TELEPHONE/COMM	81	100	-	-
248-850.00-921.030	UTILITIES - WATER	1,870	1,890	1,890	1,990
248-850.00-921.035	UTILITIES - SEWER	844	960	2,070	2,180
248-850.00-921.040	UTILITIES - ELECTRIC	30,673	30,050	30,750	21,830
248-850.00-921.045	UTILITIES - GAS	3,860	4,110	6,010	6,610
248-850.00-930.000	BUILDING MAINT & REPAIRS	2,103	4,000	4,000	4,000
248-850.00-930.021	EQUIPMENT ALLOCATION	966	-	-	-
248-850.00-964.000	TAX ADJ TO COUNTY/TWP	10,251	10,000	21,640	10,000
248-850.00-967.025	DDA PROP-DRAIN/TAXES/SAD	5,496	4,000	16,090	8,300
248-850.00-999.085	CONT T/TWP-ZONING OFCR	20,000	-	-	-
248-850.00-999.099	CONT T/TWP - COM DEV DIR	27,052	-	-	-
248-850.00-999.105	TRANS OUT-G.F. LOAN PYMT	-	137,620	138,530	122,990
248-850.00-999.543	TRANS OUT-BLDG CLERICAL	14,980	-	-	-
248-850.00-999.544	TRANSF OUT-PLAN CLERICAL	13,408	-	-	-
Total		\$ 217,810	\$ 211,510	\$ 238,210	\$ 195,190



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 2015 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 2015 budget requests expenditures of \$85,000.

CAPITAL OUTLAY-DDA

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-903.00-971.010	LAND HELD FOR RESALE	\$ 2,500	\$ 50,000	\$ 50,000	\$ 75,000
248-903.00-971.134	FARM MKT-2150 CEDAR	17,897	20,000	30,000	10,000
Total		\$ 20,397	\$ 70,000	\$ 80,000	\$ 85,000

**DDA DEBT SERVICE (905)****Purpose**

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

Activities

Expenditures in this activity are for the following 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 Road. 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 Street.
5. In 2014 a land contract agreement was entered into for property at 2052 Cedar Street.

Resources Needed

The attached year 2015 budget requests expenditures of \$1,461,120.

DDA DEBT SERVICE

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
248-905.00-991.300	PRINC PAYMT-2003 DDA BD	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,000
248-905.00-991.320	PRINC PYMT-2040 CEDAR LC	37,572	39,860	39,860	42,290
248-905.00-991.340	PRINC PYMT-2052 CEDAR LC	-	25,000	25,000	25,000
248-905.00-995.300	INTER PAYMT-2003 DDA BD	19,388	16,660	16,660	13,860
248-905.00-995.320	INTER PYMT-2040 CEDAR LC	9,320	7,040	7,040	4,610
248-905.00-995.340	INTER PYMT-2052 CEDAR LC	-	3,190	3,190	2,470
248-905.00-999.000	PAYING AGENT FEES	225	600	600	600
248-905.00-999.220	TRANS OUT-392 2008 DDA BON	755,758	762,050	762,050	766,400
248-905.00-999.230	TRANS OUT-393 2010 DDA REF	527,528	530,760	530,760	530,890
Total		\$ 1,419,791	\$ 1,455,160	\$ 1,455,160	\$ 1,461,120



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.

	2013	2014	2014	2015
	Actual	Budget	Projected	Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>755,758</u>	<u>762,050</u>	<u>762,050</u>	<u>766,400</u>
Total Expenditures	755,758	762,050	762,050	766,400
Revenues over (under) expenditures	(755,758)	(762,050)	(762,050)	(766,400)
Other financing sources (uses)				
Transfer from DDA	<u>755,758</u>	<u>762,050</u>	<u>762,050</u>	<u>766,400</u>
Total other financing sources (uses)	755,758	762,050	762,050	766,400
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2008 DEBT RETIREMENT FUND REVENUES

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
392-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 755,758	\$ 762,050	\$ 762,050	\$ 766,400
Total		\$ 755,758	\$ 762,050	\$ 762,050	\$ 766,400

2008 DEBT RETIREMENT FUND EXPENDITURES

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
392-905.00-991.000	PRINCIPAL	\$ 463,397	\$ 485,900	\$ 485,900	\$ 508,400
392-905.00-995.000	INTEREST	291,861	275,650	275,650	257,500
392-905.00-998.000	PAYING AGENT FEES	500	500	500	500
Total		\$ 755,758	\$ 762,050	\$ 762,050	\$ 766,400



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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Expenditures				
Debt Service	\$ 527,528	\$ 530,760	\$ 530,760	\$ 530,890
Total Expenditures	527,528	530,760	530,760	530,890
Other Financing Sources (Uses)				
Transfer from DDA	527,528	530,760	530,760	530,890
Total Otr Fin Sources (Uses)	527,528	530,760	530,760	530,890
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**2010 REFUNDING BOND DEBT RETIREMENT REVENUES**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
393-000.00-699.065	TRAN IN FROM DELHI DDA	\$ 527,528	\$ 530,760	\$ 530,760	\$ 530,890
Total		\$ 527,528	\$ 530,760	\$ 530,760	\$ 530,890

2010 REFUNDING BOND DEBT RETIREMENT EXPENDITURES

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
393-905.00-991.000	PRINCIPAL	\$ 505,000	\$ 515,000	\$ 515,000	\$ 525,000
393-905.00-995.000	INTEREST	22,028	14,760	14,760	5,390
393-905.00-999.000	PAYING AGENT FEES	500	1,000	1,000	500
Total		\$ 527,528	\$ 530,760	\$ 530,760	\$ 530,890



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 \$8,600 are anticipated along with \$15,200 of expenditures.

**BROWNFIELD FUND SUMMARY**

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Taxes	\$ 10,106	\$ 10,600	\$ 10,140	\$ 8,600
Total Revenue	10,106	10,600	10,140	8,600
Expenditures				
Community and Economic Dev				
Brownfield-Administration	2,188	5,200	5,200	5,200
Remediation	-	10,000	10,000	10,000
Total Expenditures	2,188	15,200	15,200	15,200
Revenues over (under) expenditures	7,918	(4,600)	(5,060)	(6,600)
Fund Balance, Beginning	10,508	18,426	18,426	13,366
Fund Balance, Ending	\$ 18,426	\$ 13,826	\$ 13,366	\$ 6,766

**BROWNFIELD REVENUE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
243-000.00-403.020	TAXES-2350 CEDAR PLAN #2	\$ 8,451	\$ 8,750	\$ 8,640	\$ 8,200
243-000.00-403.030	TAXES-BROWNFIELD #3	1,655	1,850	1,500	400
243-000.00-445.000	DELQ TAX	-	-	-	-
Total		\$ 10,106	\$ 10,600	\$ 10,140	\$ 8,600

BROWNFIELD ADMINISTRATION

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
243-733.00-801.000	LEGAL FEES	\$ 1,890	\$ 5,000	\$ 5,000	\$ 5,000
243-733.00-807.000	AUDIT FEES	298	200	200	200
Total		\$ 2,188	\$ 5,200	\$ 5,200	\$ 5,200

BROWNFIELD REMEDIATION PAYMENTS

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
243-734.00-957.002	REMEDIATION-2350 CEDAR; PLAN #2	\$ -	\$ 8,450	\$ 8,450	\$ 8,450
243-734.00-957.003	REMEDIATION-1953 CEDAR, PLAN #3	-	1,550	1,550	1,550
Total		\$ -	\$ 10,000	\$ 10,000	\$ 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 2015, tax capture of \$182,600 is anticipated along with \$100,000 of expenditures.



LOCAL SITE REMEDIATION FUND SUMMARY

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues				
Taxes	\$ 176,603	\$ 179,000	\$ 180,400	\$ 182,600
Total Revenue	176,603	179,000	180,400	182,600
Expenditures				
Community and Economic Dev				
Administration	8,030	10,250	20,250	15,250
Remediation	-	81,000	180,000	84,750
Total Expenditures	8,030	91,250	200,250	100,000
Revenues over (under) expenditures	168,573	87,750	(19,850)	82,600
Fund Balance, Beginning	-	168,573	168,573	148,723
Fund Balance, Ending	\$ 168,573	\$ 256,323	\$ 148,723	\$ 231,323

**LOCAL SITE REMEDIATION FUND REVENUE**

GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
643-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ 176,603	\$ 179,000	\$ 180,400	\$ 182,600
Total		\$ 176,603	\$ 179,000	\$ 180,400	\$ 182,600

LOCAL SITE REMEDIATION EXPENDITURES

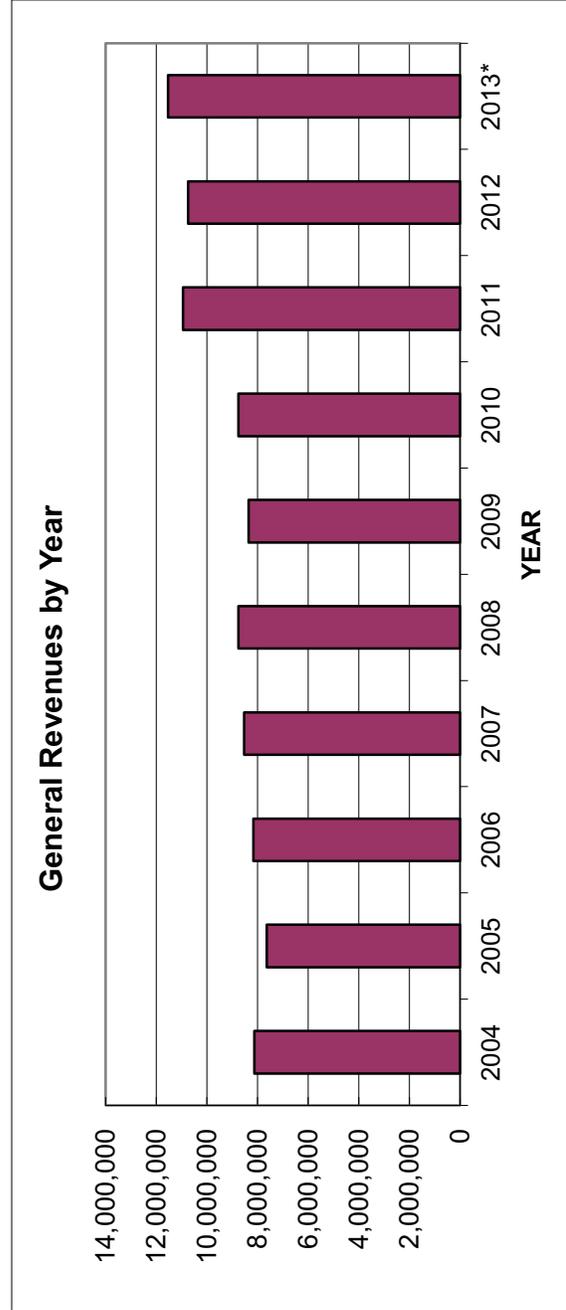
GL NUMBER	DESCRIPTION	2013 Actual	2014 Budget	2014 Projected	2015 Requested
643-735.00-801.000	LEGAL FEES	\$ 5,480	\$ 10,000	\$ 20,000	\$ 15,000
643-735.00-807.000	AUDIT FEES	-	200	200	200
643-735.00-818.000	CONTRACTUAL SERVICES	2,550	61,000	130,000	60,000
643-735.00-902.000	PUBLISHING/LEGAL NOTICES	-	50	50	50
643-735.00-935.001	SITE REMEDIATION	-	20,000	50,000	24,750
Total		\$ 8,030	\$ 91,250	\$ 200,250	\$ 100,000



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

Description	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013*
Taxes	\$ 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	\$ 5,311,409
Licenses & Permits	470,630	16,262	17,215	16,969	15,965	16,526	206,255	226,356	181,376	252,149
Federal Sources	40,294	-	4,500	-	63,308	116,792	142,939	115,589	86,276	120,341
State Sources	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	1,978,618
Other Intergovernmental	277,055	103,905	88,590	278,162	127,926	147,392	310,370	149,139	185,171	95,031
Special Assessments	332,282	283,497	334,315	309,267	413,635	345,481	353,122	357,591	368,660	-
Charges for Services	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	743,296
Interest Income	123,915	196,732	354,870	395,285	227,839	89,122	39,751	16,751	9,694	20,802
Franchise Fees	-	-	-	-	-	-	-	-	-	443,210
Other Revenue Sources	-	-	-	-	-	-	-	-	-	-
Other	932,647	876,789	787,875	651,883	767,711	699,737	715,166	739,263	733,966	1,200,000
Total	\$ 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	\$ 11,532,036

*Revenue account classifications changed in 2013

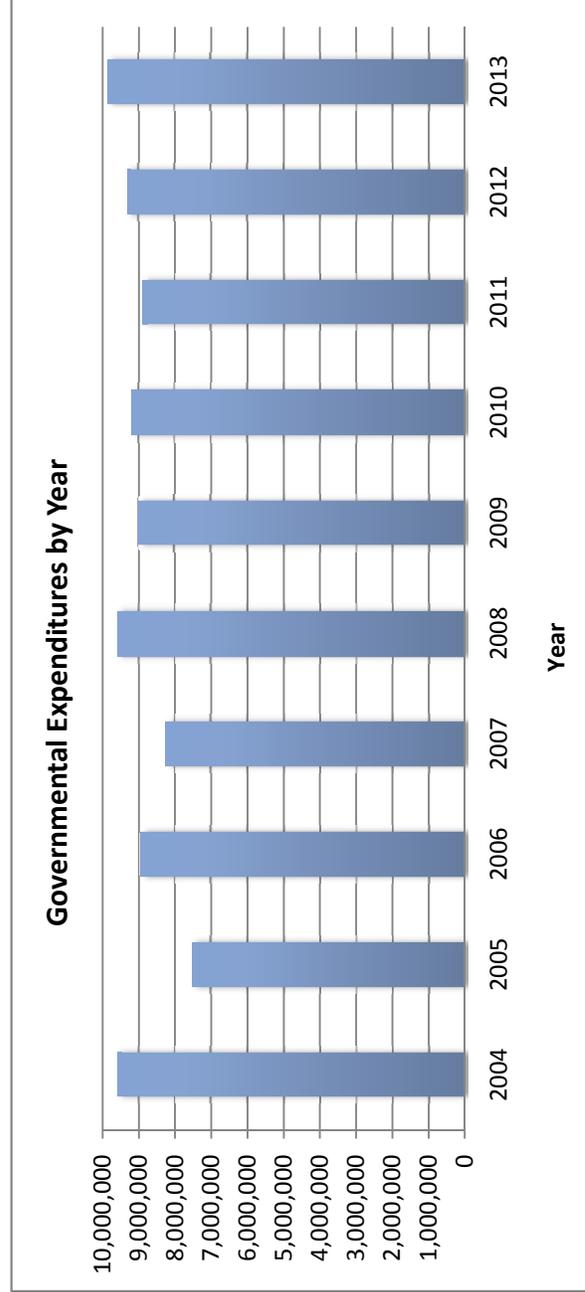




Governmental Expenditures by Function - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Gov't	\$ 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	\$ 1,963,113
Public Safety	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	4,534,015
Infrastructure	897,293	410,636	488,254	467,234	582,877	542,762	536,245	496,722	686,620	864,688
Community Dev*	-	-	-	-	-	-	588,014	608,433	553,021	605,837
Rec & Cultural	615,878	622,949	630,761	694,297	706,826	767,951	725,571	712,694	746,417	702,820
Other	218,691	209,611	230,413	204,589	333,332	323,535	348,663	321,261	386,527	389,846
Capital Outlay	1,653,577	219,857	1,201,701	255,292	1,107,863	531,272	167,278	321,559	289,385	537,743
Debt Service	593,611	632,599	614,364	605,355	609,197	627,382	762,501	308,652	210,363	263,427
Total	\$ 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	\$ 9,861,489

* Community Development was originally classified as an Enterprise Fund.



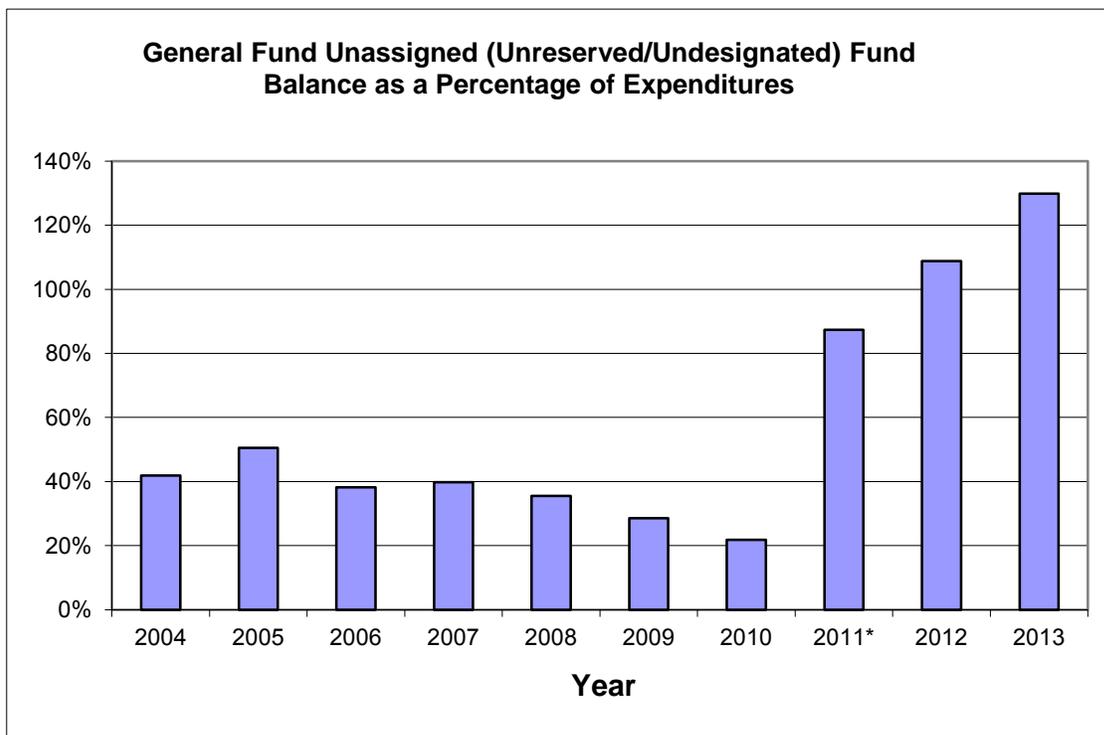


**General Fund Balance Compared to Annual Expenditures
10 Year History**

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
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%
2013	80,935	0	6,202,283	4,778,102	130%

** 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 2013 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 94%*



**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**

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected with the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%	9,777	4,306,887	99.97%
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%	6,023	4,331,508	99.89%
2010	5,872,671	5,852,639	99.7%	8,229	5,860,868	99.80%
2011	5,663,616	5,643,714	99.6%	7,955	5,651,669	99.79%
2012	5,614,077	5,594,097	99.6%	9,834	5,603,931	99.82%
2013	5,343,452	5,109,083	95.6%	-	5,109,083	95.61%

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



Top 20 Taxpayers

Rank	Name	2014 Tax	2014 Taxable Value	2014 Assessed Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	140,032	11,195,351	11,244,000	24	1.60%
2	RSDC OF MICHIGAN LLC	103,425	10,885,715	11,046,500	2	1.55%
3	DART CONTAINER CORP	82,545	7,445,067	8,008,300	24	1.06%
4	WOODLAND LAKES INVESTMENT GROUP	80,169	6,409,389	6,618,900	1	0.91%
5	THEROUX DEVELOPMENT CO	47,257	3,778,154	4,143,000	5	0.54%
6	BONDARENKO LTD LLC	47,016	3,758,852	4,372,400	27	0.54%
7	PARKER HANNIFIN CORP	35,733	4,990,500	4,990,500	2	0.71%
8	ASPEN LAKES ESTATES II LLC	32,214	2,575,470	3,080,300	1	0.37%
9	COMCAST OF MICHIGAN LLC	31,622	2,528,155	2,529,300	4	0.36%
10	MICHIGAN ELECTRIC TRANSMISSION	30,326	2,424,500	2,424,500	2	0.35%
11	SENIOR CARE EQUITIES #11 LLC	27,516	2,199,900	2,199,900	1	0.31%
12	DELHI PARTNERS LIMITED DIVIDEND	27,328	2,184,805	2,309,800	2	0.31%
13	DTN ENTERPRISES LLC	26,138	2,089,693	2,111,100	3	0.30%
14	TMT DELHI LLC	25,006	1,999,169	1,999,300	1	0.29%
15	GEORGE F. EYDE, LP	23,465	1,876,000	1,876,000	2	0.27%
16	OLD ORCHARD - HOLT LLC	21,718	1,736,289	2,277,400	3	0.25%
17	GREAT LAKES CHRISTIAN HOMES	21,710	1,735,710	1,963,600	1	0.25%
18	DELHI MANOR MOBILE HOME PARK LL	21,534	1,721,644	2,112,400	3	0.25%
19	SOUTH SQUARE HOLT LLC	20,163	1,611,985	1,618,300	1	0.23%
20	GLAR HOLDINGS LLC	18,986	1,517,900	1,517,900	1	0.22%
Total Top 20		863,903	74,664,248	78,443,400		10.65%
Total Entire Township			701,192,873	735,046,496		

2015 – 2020

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



DELHI CHARTER TOWNSHIP
2015 – 2020 CAPITAL IMPROVEMENTS PLAN
Table of Contents

TABLE OF CONTENTS.....	1
INTRODUCTION.....	2
WHAT IS A CAPITAL IMPROVEMENT?.....	2
WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?.....	2
WHAT ARE THE BENEFITS OF A CAPITAL IMPROVEMENT PROGRAM?	2
WHY UPDATE IT ANNUALLY?	3
QUALIFYING EXPENDITURES.....	3
INFORMATION ABOUT DELHI OPERATIONAL FUNDS.....	3
PROJECT RANKING AND DESCRIPTIONS	4
STATUS OF THE CURRENT YEAR’S CAPITAL BUDGET (2014)	5
2015 CAPITAL BUDGET – Projects Recommended for Funding Consideration.....	11
CAPITAL IMPROVEMENTS PROGRAM – Years 2016 through 2020	14
EXHIBIT A: Vehicle Rotation Scheduled	19

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 (CIP) which began in 2006. The year 2015 represents the tenth 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.
- Significant equipment or machinery purchases.
- Others.

WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?

A 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, including the current budget year. 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 year. *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 SIX 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 2015 - 2020 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 CURRENT YEAR'S CAPITAL BUDGET PROJECTS (FY 2014)

2014 Project Description	Current Status	Original Amt. in '14 CIP	Actual 2014 Funding Level
<u>2014 General Fund Projects</u>			
Tennis Court Resurfacing at Kiwanis Park <i>Courts are frequently used and in need of resurfacing in order to maintain usefulness.</i>	This project was originally included in the 2012 CIP but did not occur at that time as was originally anticipated. Instead, the project was initiated in the fall of 2013 and will be completed during the spring of 2014.	\$25,000	\$28,000* *2013/2014
Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Road Department 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>	The 50/50 match funding will be utilized to provide required road funding within the Green Drain #4 Northwest Neighborhood project as a result of the storm water project completed by the Ingham Co. Drain Commissioner. It is also anticipated that at least one neighborhood street project, funded by Special Assessment District, will move forward during summer/fall of 2014.	\$166,000	\$315,000
Community Service Center Roof Replacement <i>Life span of existing roof is over and replacement is now</i>	This is the third year that funding has been set aside using the process established during the 2011 CIP process.	\$150,000	\$150,000

<i>necessary.</i>	The roof has continued to deteriorate quickly. Roof replacement is expected to occur in 2015.		
Sidewalk Program and Construction <i>This project includes annual sidewalk maintenance program and construction of key pedestrian connections.</i>	This project includes the annual sidewalk maintenance program and construction of key pedestrian connections. In 2014, we will complete development of required ADA Transition Plan and fund the construction of sidewalks within the Green #4 Northwest Neighborhood drainage project area pursuant to the Complete Streets Ordinance.	\$110,000	\$375,000
Ram Trail Non-Motorized Pathway <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>	Final design and engineering is expected to be completed for this project by fall of 2014. Construction is expected to occur beginning in early spring of 2015. The Township will receive \$1,189,600 in CMAQ funding for this project with a currently estimated construction cost of \$1,487,000. Design, engineering, oversight and other related non-construction costs are also the responsibility of the Township.	\$130,000	\$270,190
Veteran's Park Shade Awning <i>This project will include the installation of a "shade-sail" type awning over the audience and performance areas within the existing amphitheater.</i>	This project is currently under construction. The Township was awarded a grant from the Michigan Council for Arts & Cultural Affairs in the amount of \$35,810 for this project. The remaining	\$50,000	\$89,525

	funding will be from the Township in the amount of \$53,715.		
Computer Replacements <i>Replacement of approximately 15-20 machines per year, resulting in a reasonable replacement cycle.</i>	Staff has begun evaluating exact replacement needs. Some laptops have been replaced for Board members and key staff. Other needed replacements are expected to occur later in 2014.	\$20,000	\$20,000
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>	This project is ongoing.	\$15,000	\$15,000
Parking Lot Paving at Valhalla & Deadman's Hill Parks <i>Paving of parking lots and driveways within each park to create better access to facilities and reduce dust/mud.</i>	Paving at Valhalla park was started in fall of 2013 and will be completed in spring of 2014. Deadman's hill will be postponed until 2020 in this plan.	\$250,000	\$93,000
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>	Staff is currently evaluating replacement needs and will install the updates as required. Updates will be postponed if possible until 2016.	\$30,000	\$0

<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>Incremental savings for replacement and paving of roads at Maple Ridge.</p>	<p>\$15,000</p>	<p>\$15,000</p>
<p>Cemetery Entry Arch Installation <i>This project includes the fabrication and installation of entry arches, displaying the name of each cemetery, within Maple Ridge, Markham and Pioneer cemeteries.</i></p>	<p>This project was not originally included in the CIP, but is being added here as the first phase of implementation is expected to occur in 2014. Specifically, Maple Ridge’s sign will be completed this year.</p>	<p>\$0</p>	<p>\$15,000</p>
<p>Light & Pole Replacements <i>This project includes replacing existing cast iron light poles with concrete (due to excessive deteriorations) and the possible conversion of the fixtures to LED. This project will be implemented incrementally.</i></p>	<p>This project was not budgeted for in 2014. It will be considered for future years.</p>	<p>\$100,000</p>	<p>\$0</p>
<p>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 (\$1.2M MDOT, \$300K MDNR).</i></p>	<p>Construction of this project is underway and completion is expected in fall of 2014.</p>	<p>\$1.2 Million</p>	<p>\$1.2 Million</p>
<p>Server Replacements <i>This project is for the replacement of the servers at the CSC.</i></p>	<p>This project will occur in 2014.</p>	<p>\$15,000</p>	<p>\$15,000</p>

<p>CSC Emergency Generator <i>The current generator at the CSC 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></p>	<p>This project will occur. However, a new generator may not be purchased. Instead the existing wiring may be modified to permit use of existing equipment.</p>	\$125,000	\$125,000
2014 Sewer Fund Projects			
<p>Replacement of POTW Server <i>Replacement of server that provides access to POTW building computers.</i></p>	<p>This project will occur in 2014.</p>	\$10,000	\$10,000
<p>Vehicle Rotation Schedule <i>See Exhibit A.</i></p>	<p>A total of 5 vehicles will be acquired in 2014. This is more than originally planned, but results from postponement of past year's purchases.</p>	\$48,000	\$126,520
<p>Refurbish Primary Clarifiers <i>Includes refurbishing the mechanical parts associated with the primary clarifiers at the POTW.</i></p>	<p>This project is expected to occur in 2014. SAW grant funding will offset costs by approximately \$16,350 for this project.</p>	\$130,000	\$270,000
<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.</i></p>	<p>This project is expected to occur in 2014.</p>	\$125,000	\$70,000
<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</i></p>	<p>Staff is currently evaluating replacement needs and will install the updates as required. Updates will be postponed if possible until 2016.</p>	\$7,500	\$0

<i>is based on 25 machines at \$300 each.</i>			
POTW Pond Building <i>This includes replacement of the four existing electrical, mechanical & chemical storage buildings located at the POTW treatment ponds.</i>	Approximately \$19,180 in SAW grant funding is anticipated to offset a portion of this expense.	\$40,000	\$80,000
Sewer Camera Equipment Replacement <i>Replacement of sewer camera equipment.</i>	This project is expected to occur in 2014.	\$295,000	\$400,000
Eifert Road Force Main Replacement <i>This project was not originally included in the CIP, but replacement has become necessary.</i>	This project will be split into 3 years, beginning in 2014. SAW Grant funding will provide approximately \$99,560 towards this project. Final construction will occur in 2016.	\$0	\$100,000
<u>2014 Fire Equipment & Training Apparatus Fund</u>			
Replacement of 2004 Durango	This vehicle will be sold and not replaced due to reutilization of equipment.	\$38,000	\$0
Rescue/Small Grass Fire Vehicle Acquisition <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>	This project will be completed in 2014.	\$50,000	\$25,000
Mobile Dispatch and AVL <i>This project includes acquisition of vehicle mounted PC's with dispatch/automatic vehicle locating capabilities and associated software.</i>	This project was not included previously in the CIP, but has come to the forefront as a result of reorganization and reutilization of other equipment.	\$0	\$65,000

2014 Downtown Development Authority

<p>Delhi Tech-Park 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></p>	<p>This project will only be implemented as private investment occurs. It may occur in 2014, but may also be postponed until such time as development occurs.</p>	<p>\$50,000</p>	<p>\$50,000</p>
---	---	-----------------	-----------------

2015 Capital Budget

Priority Level:	Project Description:	Current Estimate:
General Fund		
A	<p>Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i></p>	<p>\$166,000</p>
B	<p>Sidewalk Program and Construction <i>This project includes annual sidewalk maintenance program (\$15,000) and the first phase of ADA Transition plan implementation (\$50,000). The construction of new sidewalks in key areas will be delayed to offset costs incurred in 2014 for the Green Drain project area sidewalks.</i></p>	<p>\$65,000</p>
A	<p>Ram Trail Non-Motorized Pathway <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. Construction will occur in spring of 2015.</i></p>	<p>\$400,000</p>
B	<p>Upgrades at Kiwanis Park <i>A 75(State)/25(local) grant application has been submitted to the Michigan Department of Natural Resources for partial funding of the installation of a new bathroom and storage building within the park. If grant funds are received, the project is expected to occur in 2015.</i></p>	<p>\$296,000</p>

B	Community Service Center Roof Replacement <i>See project description in 2014 update section. This project is expected to occur during 2015.</i>	\$150,000
B	Community Service Center Carpet Replacement <i>Carpeting within the CSC is approaching 20 years old and will require replacement in 2016.</i>	\$15,000
A	Computer Replacements <i>Replacement of approximately 15-20 machines per year, resulting in approximate replacement cycle of 5-6 years.</i>	\$20,000
B	Server Replacement <i>The servers located at the CSC will need to be replaced. This includes the GIS servers and general servers.</i>	\$23,000
B	Maple Ridge Cemetery Road Improvement <i>Replace and resurface driveway within the cemetery and pave those roads that remain unpaved. It is proposed that funding for this project be addressed by "saving" each year, for implementation once funding is fully in-place.</i>	\$15,000
C	Cedar Street Re-visioning Project <i>This project would include a comprehensive planning process which engages the community as a whole and encourages the creation of a vision for how properties along Cedar Street should develop and redevelop over the next 5, 10 and 20 year time horizons. There will be a heavy focus on engaging the public in the process to develop a vision of what people want the corridor to physically look like and how it should serve the community as a whole.</i>	\$100,000
A	Cemetery Entry Arch Installation <i>This project includes the fabrication and installation of entry arches, displaying the name of each cemetery, within Maple Ridge, Markham and Pioneer cemeteries. In 2015, the arch would be installed at Markham.</i>	\$15,000
C	Columbarium at Maple Ridge Cemetery <i>This project would include the construction of an additional columbarium at Maple Ridge.</i>	\$100,000
B	Aerial Imagery <i>The currently used air photography within the community is</i>	\$20,000

	<i>now five years old and needs to be updated. This data is used daily by a large percentage of staff in order to efficiently and effectively perform their job duties. It is also widely used by the community at large via the Township's website, GIS mapping tools and other sources.</i>	
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	Additional Cold Storage at Valhalla Maintenance Building <i>This project would add on to the existing storage building (pole barn) at Valhalla Park and enable additional storage for equipment and machinery necessary for parks department operations.</i>	\$60,000
<u>2015 Sewer Fund Projects</u>		
A	Sludge Mixing Improvements <i>This project will upgrade the pre-feed and feed mixing at the POTW.</i>	\$50,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	\$60,000
A	Eifert Road Force Main Replacement <i>This project will be split into 3 years, beginning in 2014. SAW Grant funding will provide approximately \$99,560 towards this project. Final construction will occur in 2016.</i>	\$600,000
B	Sanitary Sewer Lining <i>Install liners on concrete/clay pipe which has been degraded by hydrogen sulfide.</i>	\$125,000
B	Pine Tree Road Lift Station Improvements <i>This project will be split up over the course of two years. Design will occur in 2015 and those costs will be offset by SAW grant funding (\$21,100).</i>	\$21,100
<u>2015 Fire Equipment & Training Apparatus Fund</u>		
B	Replacement of 2004 Durango (2)	\$50,000
B	Replace 2008 Ford Lifeline Ambulance	\$180,000

2015 Downtown Development Authority

C	<p>Delhi TechPark Property Improvements</p> <p><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></p>	\$50,000
---	---	----------

CAPITAL IMPROVEMENTS PROGRAM
Years 2016-2020 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
<u>General Fund</u>			
B	<p>Street Improvements</p> <p><i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i></p>	2016	\$166,000
		2017	\$166,000
		2018	\$166,000
		2019	\$166,000
		2020	\$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>	2016	\$65,000
		2017	\$110,000
		2018	\$110,000
		2019	\$110,000
		2020	\$110,000
C	<p>Dog Park at Holt & Eifert Road</p> <p><i>This project would include the creation of a dog park on Township owned property. This project would be coordinated so that it is an asset to the proposed Ram Trail extension and any other municipal development of this large site.</i></p>	2019	\$500,000
D	<p>Upgrades at Kiwanis Park</p> <p><i>The playground equipment at this park needs to be replaced; possible grant funding will be needed to facilitate this project.</i></p>	2016	\$200,000

B	Upgrade of GIS Software <i>This project is necessary because we are approaching the limits of available space under our existing license. This will limit our ability to expand our GIS and accommodate new use needs.</i>	2016	\$20,000
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>	2016	\$15,000
C	Street Sweeper Replacement <i>The existing street sweeper is a 1989 vintage and will need replacing if the Township intends to continue this service in the future. The same "savings" model that has been established for other similar projects included in this CIP will be used for this project. To that end, \$50,000 per year will be set aside and the new sweeper purchase is expected in 2020.</i>	2016	\$50,000
		2017	\$50,000
		2018	\$50,000
		2019	\$50,000
		2020	\$50,000
B	Computer Replacements <i>Replacement of approximately 15-20 machines per year, resulting in approximate replacement cycle of 5-6 years. Some portion of this will likely fall within the Sewer Dept.</i>	2017	\$20,000
		2018	\$20,000
		2019	\$20,000
		2020	\$20,000
		2020	\$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>	2016	\$15,000
		2017	\$15,000

A	Cemetery Entry Arch <i>This project includes the fabrication and installation of entry arches, displaying the name of each cemetery, within Maple Ridge, Markham and Pioneer cemeteries.</i>	2016	\$15,000
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
A	Replacement of Microsoft Office Software <i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software. Costs will be split proportionally between the General and Sewer Funds.</i>	2016	\$40,000
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>	2016	\$100,000
Sewer Fund			
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>	2017	\$150,000
		2018	\$408,240
C	Generator Interconnection <i>This project would connect the north and</i>	2016	\$65,000

	<i>south generators at the POTW. This project will be partially funded via the SAW grant (\$12,060).</i>		
B	Grease Handling Upgrades <i>This project would improve and upgrade the equipment used for grease handling at the POTW.</i>	2020	\$475,000
B	Forcemain Assessments <i>This project will assess the condition of forcemain sewers within the Township and will be partially funded via the SAW grant.</i>	2016	\$535,000
A	Eifert Road Force Main Replacement <i>This project will be split into 3 years, beginning in 2014. SAW Grant funding will provide approximately \$99,560 towards this project. Final construction will occur in 2016.</i>	2016	\$400,000
B	Pine Tree Road Lift Station This is the second part of a two year project that began in 2015 with design work. This year's project includes implementation of improvements to this lift station.	2017	\$100,000
B	Nitrification Tower Condition Assessment and Repair <i>This project will involve assessment of the physical condition of the nitrification tower at the POTW and complete necessary repairs. This project will be partially funded by the SAW grant.</i>	2017	\$250,000
		2018	\$500,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	2016	\$90,000
		2017	\$54,000
		2018	\$62,000
		2019	\$32,000
		2020	\$59,000
Fire Equipment & Training Apparatus Fund			
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	Refurbish 2010 Ford Lifeline Ambulance	2017	\$140,000
B	Purchase of a Third Ambulance <i>This project will become necessary as a result of increasing calls for service.</i>	2016	\$190,000
C	Construction of New Fire Department Building <i>This project will become necessary as a result of increasing activity.</i>	2018	\$4,000,000
<u>Downtown Development Authority</u>			
	<i>No projects proposed at this time.</i>		

**EXHIBIT A:
Fleet Vehicle Rotation Schedule**

Vehicle	2014	2015	2016	2017	2018	2019	2020
DPS							
1990 Ford F700 Stake Rack/Dump Truck (#27)							
1999 Ford Dump Truck (#9)		(4,800)					
2000 Ford F250 (#7)							
2002 Ford F250 w/plow (#6)	(6,000)						
2003 Chevrolet E250 Cargo Van (#26)	(5,300)						
2003 Ford Expedition (#22)	(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)				(4,500)			
2008 GMC Canyon 2WD (#12)	(7,500)						
2008 GMC Canyon 2WD (#14)	(7,500)						
2011 GMC Savana AWD Van (LS) (#4 to #26)						(8,000)	
2011 GMC Sierra truck 4WD (#23 to #6)							(6,500)
2012 GMC Sierra ext cab truck 4WD (#1)							
2012 GMC Sierra ext cab truck 4WD (#28)							
2012 GMC Canyon ext cab truck 4WD (#3)		(8,500)					
2014 Ford F250 Super Duty Truck 4WD (#23)							
2014 Ford Explorer 4WD (#21)	33,340				(15,000)		
2014 Ford F150 truck 2WD (#12)	20,590			(8,500)			
2014 Ford F150 truck 2WD (#14)	20,590				(8,500)		
2014 AWD Van (lift stations) (#4)	27,000						
2014 Mid size ext cab truck 4WD (#22)	25,000						
2015 Dump truck (#9)		35,000					
2015 Mid size ext cab truck 4WD (#3)		25,000					(8,500)
2016 Full size ext cab truck 4WD (#2)			30,000				
2016 Full size truck 4WD (#24)			30,000				
2016 Full size truck 4WD (#25)			30,000				
2017 Mid size ext cab truck 4WD (#10)				27,000			
2017 Mid size ext cab truck 4WD (#12)				27,000			
2018 SUV 4WD (#21)					35,000		
2018 Mid size ext cab truck 4WD (#14)					27,000		
2019 AWD Van (lift stations #4)						32,000	
2020 Full size ext cab 4WD (#6)							32,000
2020 Mid size ext cab 4WD (#3)							27,000
sub total	93,220	46,700	73,500	41,000	38,500	24,000	44,000
PARKS							
1995 Chevrolet S10 Pickup							
1996 Ford F150							
1999 Ford F250							
1999 Ford Dump Truck		4,800					
2000 Ford F250 w/plow							
2000 Ford Ranger	3,400						
2001 Ford Ranger	3,400						
2002 Chevrolet Tahoe	2,500						
2002 Ford F250 w/plow	6,000						
2006 Chevrolet Silverado 4WD			5,500				
2006 Chevrolet Silverado 4WD			5,500				
2006 Chevrolet Silverado 4WD			5,500				
2006 Dodge Dakota 4WD (4 door)				4,500			
2007 Ford Ranger 4WD				4,500			
2011 GMC Sierra truck 4WD							6,500
2012 GMC Canyon ext cab truck 4WD							4,000
sub total	15,300	4,800	16,500	9,000	-	-	10,500
COMMUNITY DEVELOP.							
2001 Ford Ranger	(3,400)						
2001 GMC Jimmy	2,900	(2,500)					
2006 Dodge Dakota 4WD (4 door)				(4,500)			
2007 Chevrolet Impala				(4,000)			
2012 GMC Canyon ext cab truck 4WD (#3)		8,500					(4,000)
2014 Ford F150 truck 2WD (#12)				8,500			
2014 Mid size ext cab truck 4WD (#22)				8,500			
2015 Mid size extended cab truck 4WD (#3)							8,500
sub total	(500)	6,000	-	8,500	-	-	4,500
ASSESSING							
2000 Ford Ranger	(3,400)						
2001 GMC Jimmy	(2,900)						
2008 GMC Canyon 2WD (#12)	7,500					(2,500)	
2008 GMC Canyon 2WD (#14)	7,500					(2,500)	
2014 Ford Explorer 4WD (#21)						15,000	
2014 Ford F150 truck 2WD (#14)						8,500	
sub total	8,700	-	-	-	-	18,500	-
GRAND TOTAL	116,720	57,500	90,000	58,500	38,500	42,500	59,000



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.