

DELHI CHARTER TOWNSHIP
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Holt, MI 48842

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2016 BUDGET



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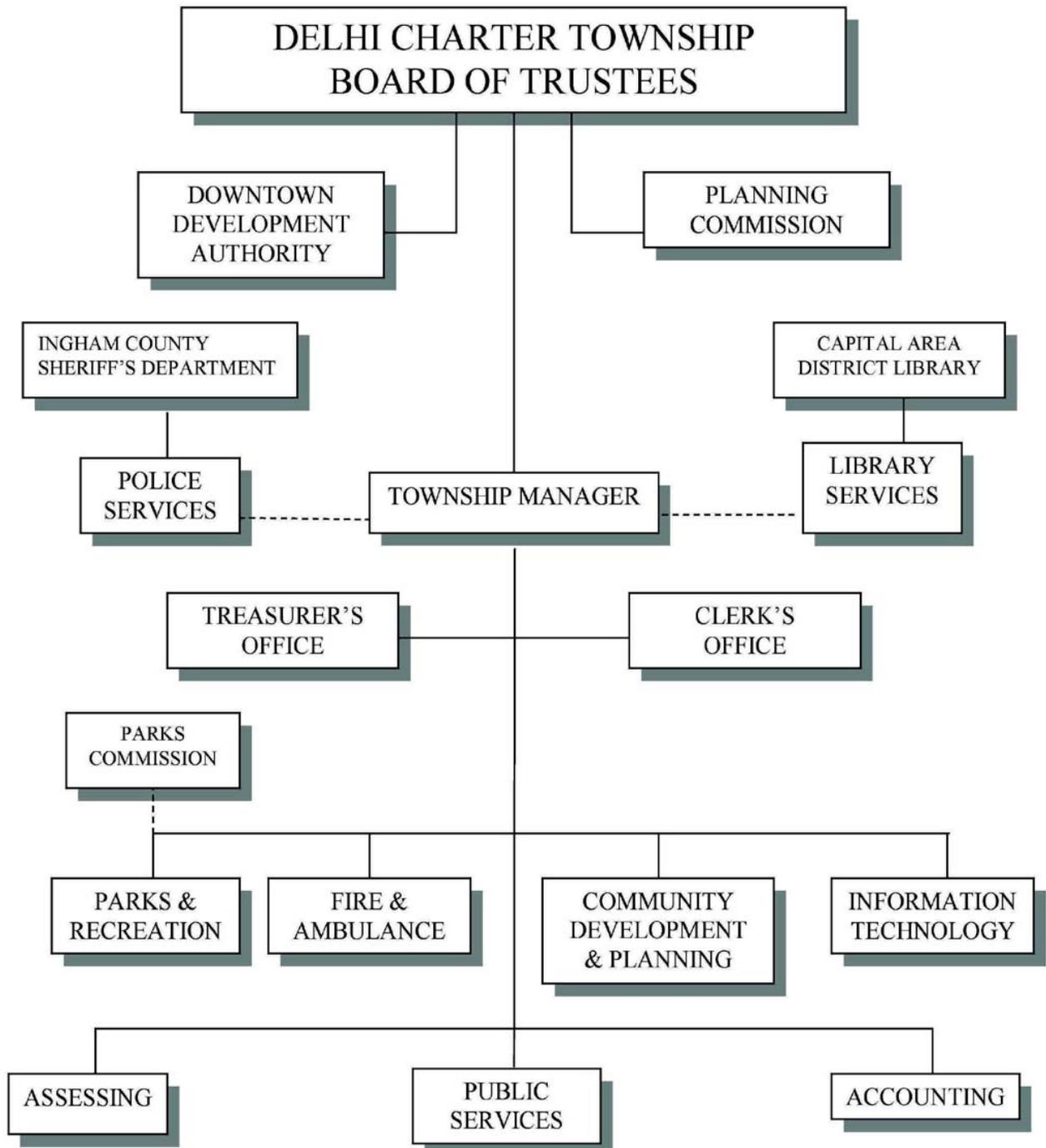
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Delhi Charter Township Organizational Chart of Services





Board of Trustees

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

Executive Staff

Township Manager.....	John Elsinga
Assessor	Elizabeth Tobias
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	Darryl Albert
Parks & Recreation Director.....	Mark Jenks
Public Services Director	Sandra Diorka



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

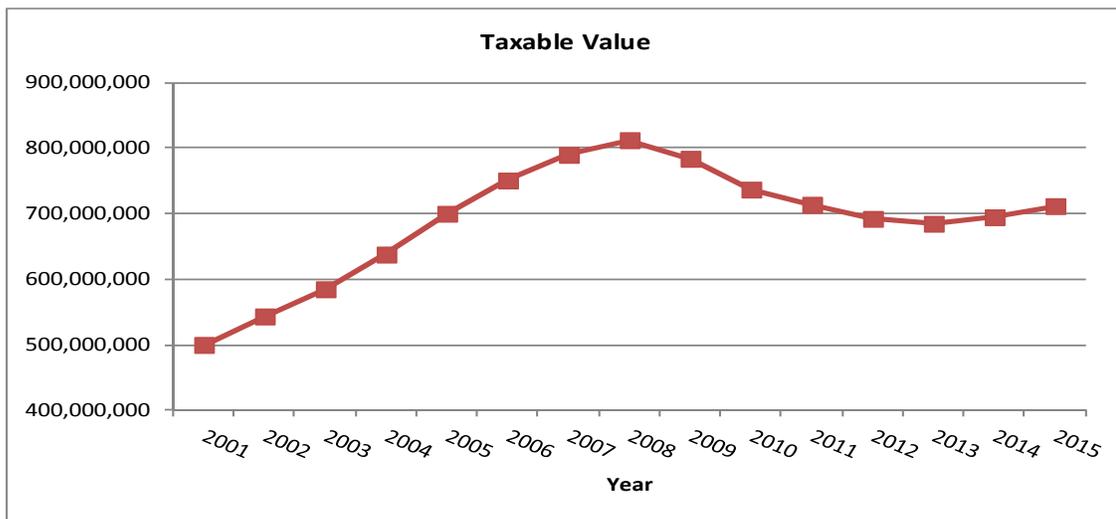
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2016 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. The 2016 budget totals \$21,053,300 for all funds, down from \$21,472,780 projected for 2015. A net of an increase of \$950,530 in public works is offset by a decrease in debt payments of \$508,450 and a decrease in capital outlay of \$932,870.

Financial Challenges to the Budget

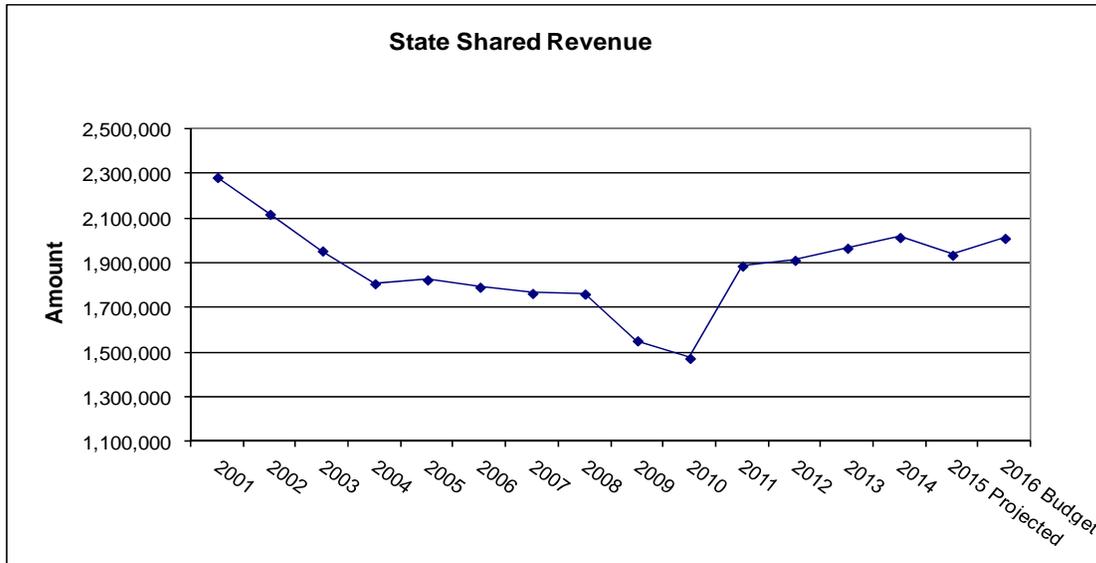
- Property taxes in total, the largest revenue source, decreased slightly due to the end of the FETA fund millage and the DDA’s increased return of captured taxes to the taxing units. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 2.4% in 2015. This is the second increase since 2008. Comparing current ad valorem with that of 2008, property values have declined 12.4%. 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.



- 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 25% of General Fund revenues in 2016. 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. Due to the economic downturn, the number of permits issued decreased sharply, which has 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 seeing some growth.

Permits Issued									
Type	2006	2007	2008	2009	2010	2011	2012	2013	2014
Building	495	423	365	588	622	372	358	431	438
Electrical	331	279	207	175	183	189	224	209	256
Plumbing	291	166	135	146	152	134	189	124	213
Mechanical	409	289	279	232	343	470	369	329	437
Soil Erosion	0	0	67	78	66	41	46	73	83
Total	1526	1157	1053	1219	1366	1206	1186	1166	1427

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 was reduced over subsequent years, and beginning in 2014 the Township no longer contributes to employees' HSA's.

Staffing levels are continually evaluated. As employee vacancies occur, an evaluation is made regarding the needs of the department before we change, replace, add or eliminate a full or part 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. An increase of 2.5% is budgeted for 2016. Beginning in 2016, full time employees have the one time option of matching pension investments at a rate of up to 2.5%. This is in addition to the 10% of base salary the Township currently invests for full time employees.

In 2014 voters approved the renewal of a four year, 1.5 millage proposal for fire services. This funding helps to offset the costs of the fire department ever since it transitioned in 2003 from a part-time to a combination full time/part-time fire/EMS department that offers advanced life support by our cross-trained (fire/paramedic) full time employees. The millage does not cover the entire costs of the fire department, so an annual transfer from the general fund is required.

In 2014 the voters also approved the renewal of 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 2016. 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 part time deputies in the parks during the summer months, also paid for by the general fund.

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

General Fund

Total expenditures in the General Fund are budgeted at \$6,849,860 which is \$117,500 more than the projected expenditures for 2015. The departments with the greatest changes from the 2015 projected budgets are: the Elections department increased by over \$74,000 due to three elections in 2016; the Buildings and Grounds Department has decreased by over \$450,000 due to the replacement of the CSC roof in 2015; Community Development decreased by over \$94,000 due to no capital outlay or contracted planning expenditures; and the Parks department increased by over \$452,000 due to budgeting for a new pavilion and storage building.

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, the Sycamore Trail connects the Township's existing trail with Lansing's River Trail network. The grant funded Ram Trail running along Holt Road is scheduled for completion in 2015. In 2016 the Non-Motorized Transportation plan will be updated. The Township is also budgeting \$100,000 a year to build new sidewalks to provide safe walking and connections to the trail system.

In 2016 two part time positions in the Parks Dept will transition into full time. These two positions, plus two new full time positions and the transfer of a supervisorial position from the Sewer Fund, will provide a nucleus of full time staff to meet the maintenance needs of Township parks, buildings, grounds, cemetery and non-motorized pathways.

It is projected that expenditures and transfers out will exceed revenues by \$1,348,620, leaving ending fund balance as a percentage of operating expenditures and transfers at 38%, which is above the 15% minimum target set by the Board.

Special Revenue Funds

As mentioned previously, the voters approved two millages in 2014, 1.5 mills for fire and 1.5 mills for police. Separate special revenue funds were established for each of these millages with over \$1,000,000 expected to be generated for each millage in 2016. Nevertheless, a transfer of \$1,142,550 from the General Fund to supplement the Fire Millage Fund and a transfer of \$1,481,620 to the Police Millage Fund will be necessary to cover the expenses of each department.



The Fire Equipment, Training, and Apparatus Fund was supported by a voted millage of .5 mills, which expired in 2015. The remaining funds will be spent in 2016.

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. 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 2016 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

Beginning in 2016 the Downtown Development Authority (DDA) will increase the return of its tax capture to taxing units from 40% to 60%. 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 \$76,886,308. The net debt outstanding at 12/31/15 will be \$14,635,973 (\$28,780,973 total outstanding less \$14,145,000 in revenue bonds). This is only 19% 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 2013, 93% of the population over 25 years had at least a high school diploma and 32% held a bachelors degree or higher.

The median household income rose from 2010 to 2013. The median household income in 2010 was \$57,706. In 2013, it was \$61,273. Per capita income in 2010 was \$27,745 and \$29,064 in 2013.

In 2013 10% of families were below the poverty level. The jobless rate for Delhi Township in 2014 was 4.6% of the labor force, down from 4.8% in 2013. Ingham County's 2014 rate was 6% and the State of Michigan was 7.3%. Thus far for 2015 (through August), the jobless rate in Delhi Charter Township averaged 3.2%. The average during that same time in Ingham County was 4.2% and the State of Michigan was 5.2%.

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 - 2015**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	750
Dakkota	Automotive Supplier	300
Orchid Orthopedic	Exotic Metal Fabricator	243
RSDC	Steel Processing	236
Granger Construction	Commercial Construction	203
Kroger	Retail Grocery	156
Magna Power Train	Automotive Supplier	150
NexCare (Holt Sr. Care/Rehab)	Long Term Care	120
Block Imaging	Hospital Equipment Refurbishing	111
Two Men & a Truck	Moving Company	110



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 4 funds:

1. Downtown Development Authority (DDA) – Fund 248
2. DDA – 2008 Bonds Debt Service – Fund 392
3. Brownfield Redevelopment Authority - Fund 243, currently no active Brownfield parcels
4. Brownfield Local Site Remediation Fund – Fund 643

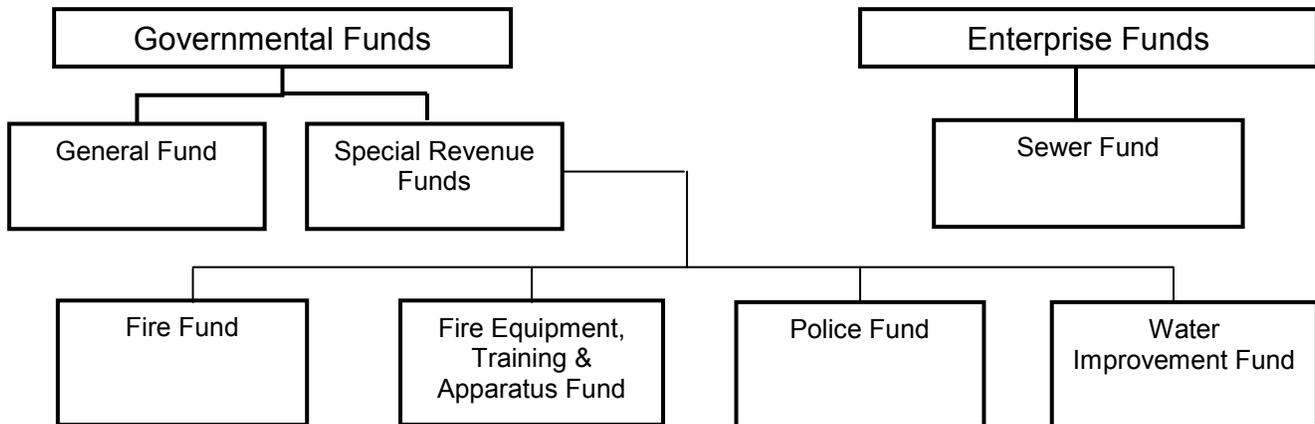
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

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. This millage expired in 2015.

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.



2016 Budget Calendar – Revised

April 27 – May 1	Department Head CIP meetings with Community Development and Township Manager
June 3 (8 am-6 pm)	Department Head Goals, Objectives and 2016 CIP meeting with Board of Trustees
June -9 (6-9 pm)	Board of Trustees Goals & Objectives meeting
June 16	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
June 22	Planning Commission Public Hearing and action on CIP
July 9	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 23	Departmental goals, indicators and budgets with backup and narratives submitted to Accounting Department
July 21 – August 30	Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 3
July 27 – July 31	Budget requests reviewed with Department Heads
August 18	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 25	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 29	DDA Board sets Public Hearing for October 27 for the DDA Budget
October 6	Board of Trustees sets Public Hearing for October 20
October 6	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 20) is published in the Community Newspapers
October 11	Notice of DDA Public Hearing (to be held on October 27) is published in the Community Newspapers
October 13	Budgets are available for Public Inspection (seven days prior to public hearing)
October 20	Board of Trustees holds Public Hearing on the 2016 General & Special Revenue Funds Budgets
October 27	DDA Board holds Public Hearing and acts on the DDA Budget
October 29	DDA submits Budget to Board of Trustees for approval
November 3	Board of Trustees act on the 2016 Budgets (Township and DDA)
November 24	DDA Board acts on the 2016 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

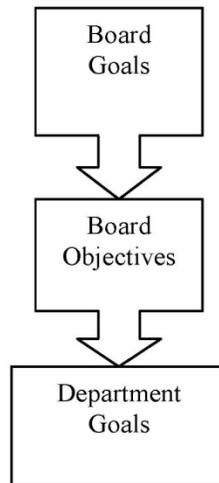
The Township will strive to maintain an unrestricted fund balance in the General Fund of no less than fifteen (15) percent of General Fund operating expenditures. Operating expenditures are defined to include recurring operating transfers and exclude nonrecurring capital outlay.

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.

2015-2016 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

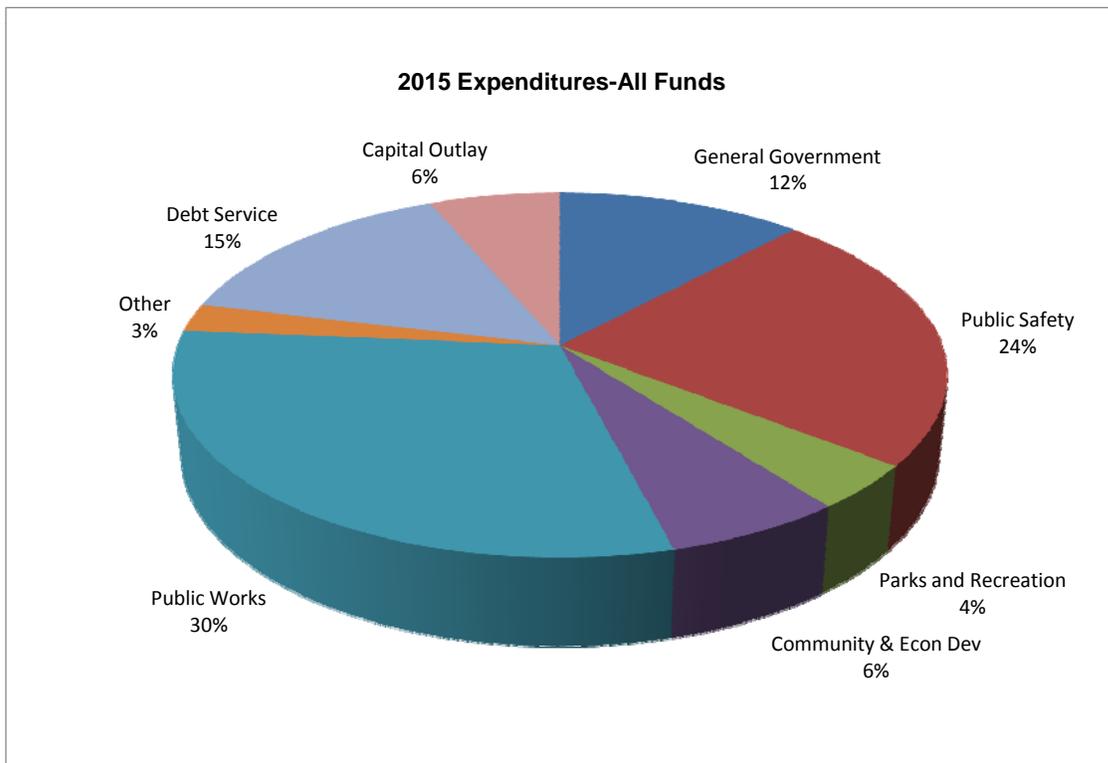
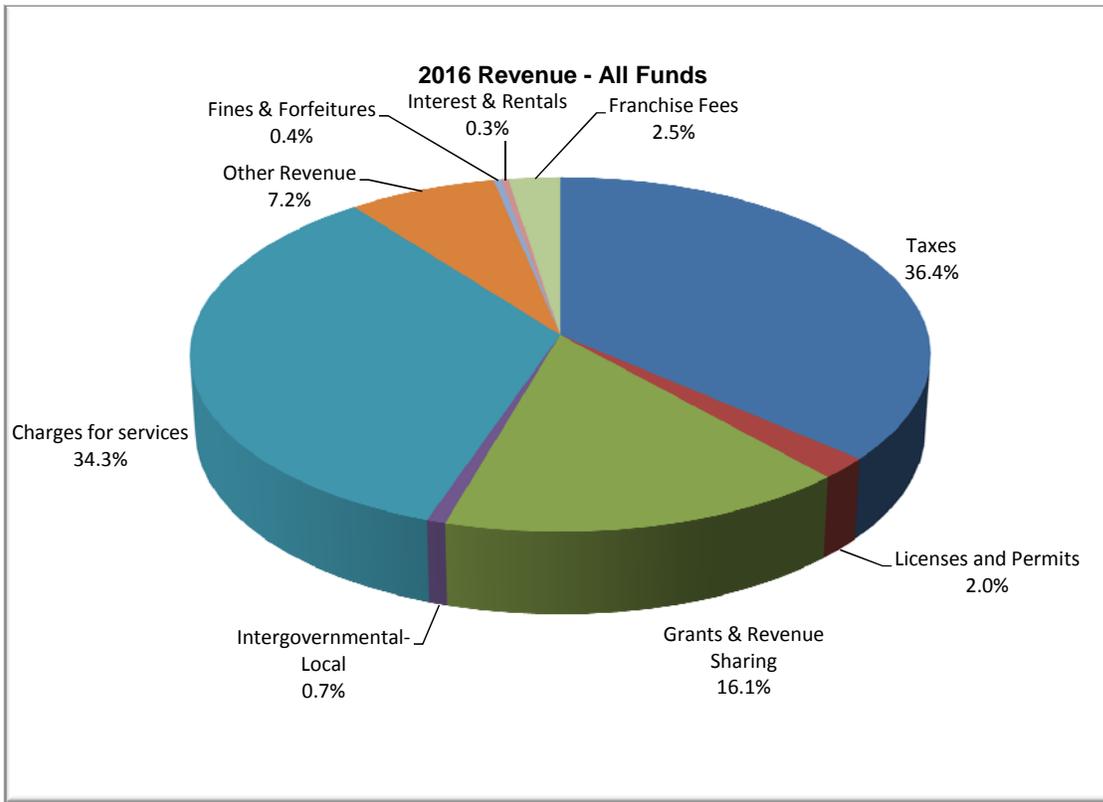
Goal VI: Maintain positive and open communication with Township residents.

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



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2016**

Description	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenue					
Taxes	\$ 3,056,000	\$ 2,122,150	\$ -	\$ 1,785,150	\$ 6,963,300
Licenses and Permits	228,600	-	148,500	-	377,100
Grants & Revenue Sharing	2,171,000	38,400	875,000	2,500	3,086,900
Intergovernmental-Local	140,900	-	-	-	140,900
Charges for services	626,500	25,000	5,917,080	-	6,568,580
Other Revenue	1,285,570	18,770	64,820	7,820	1,376,980
Fines & Forfeitures	18,000	55,000	-	-	73,000
Interest & Rentals	20,740	200	14,940	29,330	65,210
Franchise Fees	478,250	-	-	-	478,250
Total Revenue	8,025,560	2,259,520	7,020,340	1,824,800	19,130,220
Expenditures					
General Government	2,527,580	-	-	-	2,527,580
Public Safety	-	4,943,470	-	-	4,943,470
Parks and Recreation	848,860	-	-	-	848,860
Community & Econ Dev	732,180	-	-	621,750	1,353,930
Public Works	1,173,030	3,060	5,216,940	-	6,393,030
Other	519,500	-	-	-	519,500
Debt Service	335,470	76,780	1,763,500	942,940	3,118,690
Capital Outlay	713,240	-	475,000	160,000	1,348,240
Total Expenditures	6,849,860	5,023,310	7,455,440	1,724,690	21,053,300
Excess of Revenues Over (Under) Expenditures	1,175,700	(2,763,790)	(435,100)	100,110	(1,923,080)
Other Financing Sources					
Sale of Fixed Assets	82,300	-	121,490	-	203,790
Operating Transfers In	-	2,624,170	-	778,750	3,402,920
Bond/Loan Proceeds	17,550	-	-	-	17,550
Total Otr Financing Sources	99,850	2,624,170	121,490	778,750	3,624,260
Other Financing Uses					
Operating Transfers Out	2,624,170	-	-	778,750	3,402,920
Total Other Financing Uses	2,624,170	-	-	778,750	3,402,920
Change in Fund Balance	(1,348,620)	(139,620)	(313,610)	100,110	(1,701,740)
Beginning Fund Balance	4,921,203	421,112	33,302,103	1,836,569	40,480,987
Ending Fund Balance	\$ 3,572,583	\$ 281,492	\$ 32,988,493	\$ 1,936,679	\$ 38,779,247





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2014-2016**

Description	General Fund			Special Revenue Funds			Enterprise Funds		
	2014 Actual	2015 Projected	2016 Budget	2014 Actual	2015 Projected	2016 Budget	2014 Actual	2015 Projected	2016 Budget
Revenue									
Taxes	\$ 2,945,125	\$ 2,888,500	\$ 3,056,000	\$ 2,405,243	\$ 2,406,190	\$ 2,122,150	\$ -	\$ -	\$ -
Licenses and Permits	304,389	230,960	228,600	-	-	-	312,728	211,250	148,500
Grants & Revenue Sharing	2,103,750	1,962,640	2,171,000	134,019	155,000	38,400	420,011	375,470	875,000
Intergovernmental-Local	159,610	142,990	140,900	-	-	-	-	-	-
Charges for services	664,854	678,460	626,500	68,400	25,000	25,000	5,504,031	5,760,220	5,917,080
Other Revenue	1,288,034	1,211,480	1,285,570	227,724	185,090	18,770	70,497	65,180	64,820
Fines & Forfeitures	25,082	18,000	18,000	54,145	55,000	55,000	-	-	-
Interest & Rentals	22,939	21,190	20,740	446	650	200	20,696	15,100	14,940
Franchise Fees	472,390	478,250	478,250	-	-	-	-	-	-
Total Revenue	7,986,173	7,632,470	8,025,560	2,889,977	2,826,930	2,259,520	6,327,963	6,427,220	7,020,340
Expenditures									
General Government	2,187,981	2,419,700	2,527,580	-	-	-	-	-	-
Public Safety	-	-	-	4,639,103	4,980,560	4,943,470	-	-	-
Parks and Recreation	761,143	746,880	848,860	-	-	-	-	-	-
Community & Econ Dev	574,709	788,110	732,180	-	-	-	-	-	-
Public Works	1,250,758	728,830	1,173,030	2,807	2,560	3,060	5,670,178	4,711,110	5,216,940
Other	559,534	520,310	519,500	-	-	-	-	-	-
Debt Service	349,287	332,870	335,470	77,207	77,090	76,780	497,544	1,756,060	1,763,500
Capital Outlay	533,856	1,195,660	713,240	46,759	196,300	-	-	729,150	475,000
Total Expenditures	6,217,267	6,732,360	6,849,860	4,765,876	5,256,510	5,023,310	6,167,722	7,196,320	7,455,440
Excess of Revenues Over (Under) Expenditures	1,768,906	900,110	1,175,700	(1,875,899)	(2,429,580)	(2,763,790)	160,241	(769,100)	(435,100)
Other Financing Sources									
Sale of Fixed Assets	-	83,500	82,300	-	6,850	-	18,599	23,300	121,490
Operating Transfers In	-	-	-	1,897,611	2,226,400	2,624,170	-	-	-
Bond/Loan Proceeds	9,480	-	17,550	-	-	-	-	-	-
Total Otr Financing Sources	9,480	83,500	99,850	1,897,611	2,233,250	2,624,170	18,599	23,300	121,490
Other Financing Uses									
Operating Transfers Out	1,897,611	2,226,400	2,624,170	-	-	-	-	-	-
Total Other Financing Uses	1,897,611	2,226,400	2,624,170	-	-	-	-	-	-
Change in Fund Balance	(119,225)	(1,242,790)	(1,348,620)	21,712	(196,330)	(139,620)	178,840	(745,800)	(313,610)
Capital Contributions	-	-	-	-	-	-	64,800	-	-
Beginning Fund Balance	6,283,218	6,163,993	4,921,203	595,730	617,442	421,112	33,804,263	34,047,903	33,302,103
Ending Fund Balance	\$ 6,163,993	\$ 4,921,203	\$ 3,572,583	\$ 617,442	\$ 421,112	\$ 281,492	\$ 34,047,903	\$ 33,302,103	\$ 32,988,493



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2014-2016**

Description	Component Units			Total		
	2014 Actual	2015 Projected	2016 Budget	2014 Actual	2015 Projected	2016 Budget
Revenue						
Taxes	\$ 2,440,734	\$ 2,444,080	\$ 1,785,150	\$ 7,791,102	\$ 7,738,770	\$ 6,963,300
Licenses and Permits	-	-	-	617,117	442,210	377,100
Grants & Revenue Sharing	3,054	2,500	2,500	2,660,834	2,495,610	3,086,900
Intergovernmental-Local	-	-	-	159,610	142,990	140,900
Charges for services	-	-	-	6,237,285	6,463,680	6,568,580
Other Revenue	12,031	9,760	7,820	1,598,286	1,471,510	1,376,980
Fines & Forfeitures	-	-	-	79,227	73,000	73,000
Interest & Rentals	30,023	30,790	29,330	74,104	67,730	65,210
Franchise Fees	-	-	-	472,390	478,250	478,250
Total Revenue	2,485,842	2,487,130	1,824,800	19,689,955	19,373,750	19,130,220
Expenditures						
General Government	-	-	-	2,187,981	2,419,700	2,527,580
Public Safety	-	-	-	4,639,103	4,980,560	4,943,470
Parks and Recreation	-	-	-	761,143	746,880	848,860
Community & Econ Dev	743,768	666,470	621,750	1,318,477	1,454,580	1,353,930
Public Works	-	-	-	6,923,743	5,442,500	6,393,030
Other	-	-	-	559,534	520,310	519,500
Debt Service	1,454,270	1,461,120	942,940	2,378,308	3,627,140	3,118,690
Capital Outlay	150,825	160,000	160,000	731,440	2,281,110	1,348,240
Total Expenditures	2,348,863	2,287,590	1,724,690	19,499,728	21,472,780	21,053,300
Excess of Revenues Over (Under) Expenditures	136,979	199,540	100,110	190,226	(2,099,030)	(1,923,080)
Other Financing Sources						
Sale of Fixed Assets	-	-	-	18,599	113,650	203,790
Operating Transfers In	1,292,238	1,307,238	778,750	3,189,849	3,533,638	3,402,920
Bond/Loan Proceeds	75,000	-	-	84,480	-	17,550
Total Otr Financing Sources	1,367,238	1,307,238	778,750	3,292,928	3,647,288	3,624,260
Other Financing Uses						
Operating Transfers Out	1,292,238	1,307,238	778,750	3,189,849	3,533,638	3,402,920
Total Other Financing Uses	1,292,238	1,307,238	778,750	3,189,849	3,533,638	3,402,920
Change in Fund Balance	211,979	199,540	100,110	293,305	(1,985,380)	(1,701,740)
Capital Contributions	-	-	-	64,800	-	-
Beginning Fund Balance	1,425,050	1,637,029	1,836,569	42,108,261	42,466,366	40,480,986
Ending Fund Balance	\$ 1,637,029	\$ 1,836,569	\$ 1,936,679	\$ 42,466,366	\$ 40,480,986	\$ 38,779,246

**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	\$650
Columbarium Interment	\$50	\$100
<u>Rental Fees</u>		
Rental Origination Fee	\$550	same
Rental Property Registration	\$110 /parcel + \$33/unit	same
Rental Reinspection Fee	\$11/unit	same
Second Reinspection Fee	\$110	same
Third Reinspection Fee	\$220	same
Fourth & Greater Reinspection Fee	\$550	same
Unregistered Rental Investigation	\$250/unit	same
<u>Community Development Fees</u>		
Preliminary Plat Fees	\$1180 + \$12/lot	same
Final Plat Fees	\$590 + \$18/lot	same
Site Plan Reviews:		
Condo	\$1770 + \$18/unit	same
Multi-Family	\$1770 + \$5/unit	same
Mobile Home Park	\$1770 + \$5/lot	same
Commercial/Industrial/Public	\$1770 + \$35/acre	same
Rezoning	\$1180 + \$12/acre	same
Special Use Permit	\$1180 + \$35/acre	same
Planned Development	\$1770 + \$35/acre	same
Land Division	\$150/parcel created	same
Variance:		
Residential	\$235	same
Non-residential, multi-family	\$355	same
Commercial Appeal	\$240	same
Interpretation/Appeal	\$240	same
Ordinance Violations	Range of \$25 - \$200	same
Building Permits	\$7 per \$1000 of valuation, \$60 minimum	same
Mechanical, Plumbing or Electrical permit	Base of \$70 + per fee items	same
Soil Erosion & Sedimentation Control Permits	Varies by use and location	same
Fire Inspection	\$60	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	\$150/team + \$15/player	same
Adult Fall Softball	\$100/team + \$15/player	same
Pavillion Fees:		
Resident	\$50-\$75	same
Non-resident	\$75-\$100	same
Wedding Resident	\$75	same
Wedding Non-resident	\$100	same
<u>Misc. Fees</u>		
FOIA Fees	based on # of pages, postage, & wages	same
Water Fund		
Water Hook-up Fee	\$500	same
Sewer Fund		
Metered Sewer	\$14.60 Basic Serv Chg + \$5.10/ccf	\$15.15 BSC + \$5.30/ccf
Unmetered Sewer	\$14.60 Basic Serv Chg + 7ccf x \$5.10	\$15.15 BSC = 6ccf x \$5.30
Sewer Hook-up	\$2750/Residential Equivalent + \$100 Inspection	\$2750/RE + \$200 Inspection
Sewer Tap Fee	\$250	same
Sewer Repair Permit Fee	\$25	same
Drain Layer License Fees	\$100	same
Yard Waste Bags	\$1.50	same

**2016 Capital and Infrastructure Budgeted Items****CAPITAL ITEMS****GENERAL FUND**

MicroSoft Office 2013	30,000
Two Servers	15,000
Voting Tabulators	12,000
CSC Carpet	60,000
Maple Ridge Cemetery sign	15,000
Vehicles for Buildings & Grnds Dept	30,000
Equipment for Buildings & Grnds Dept	39,560
Ram Trail Engineering	21,200
Kiwanis Parks Restroom/Storage	300,000
Vahalla Pk Maintenance Bldg	60,000
Vehicles for Parks Dept	16,500
Two Mowers	16,000
Equipment for Parks Dept	900
Recreation Software	25,000
Phone System	6,000
Postage Machine	17,550
Total:	664,710

FIRE FUND

Fire Hoses, Misc Equip	20,000
Total:	20,000

SEWER FUND

Three Trucks	99,000
Laboratory Analytical Balance	15,800
Food Waste Separator	144,000
Sewer Rehab Lining	75,000
Eifert Rd Forcemain Replacemt	400,000
Total:	733,800

DDA FUND

Land	150,000
Farmers' Market	10,000
Total:	160,000

INFRASTRUCTURE ITEMS**GENERAL FUND**

Street Improvements	104,100
Local Rd Impr-Special Assmt	250,000
Misc. Centerline Striping	6,500
Wayfinding Signage	2,500
ADA Ramps	50,000
Sidewalk Construction	100,000
Annual Sidewalk Panel Replacement	15,000
Total:	528,100

DDA FUND

Streetscape Maintenance & Repair	15,000
Non-Motorized Trail enhancements	20,000
Total:	35,000



Township Debt

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

General Obligation Bonds

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

- In 2003, the 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 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.
- From 2010-2015, the Township borrowed \$8,400,000 from a second State Revolving Loan Fund to finance improvements to Lift Station D. The bonds will mature in 2032.

Other

- The Township is assessed by the Ingham County Drain Commission for multi-year drain assessments. At 12/31/14 the Township had a balance of \$2,504,894 for seven of the largest assessments. The final payment is in 2033. 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 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 \$14,635,973 is only 19% of the legal debt limit of \$76,886,308.



Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/15	Principal due in 2016	Interest due in 2016	Total 2016 Payments
GOVERNMENTAL FUNDS							
Nash Property Installment Purchase-Valhalla Park	500,000	2019	Other	\$ 133,500	\$ 33,334	\$ 4,072	\$ 37,406
Copier Lease	9,480	2019	Other	6,460	1,855	637	2,492
2011 Refunding Bonds	721,777	2022	GO	472,030	62,438	14,239	76,677
2013 Capital Improvement Bonds	1,200,000	2024	GO	1,000,000	100,000	22,990	122,990
Gen'l Fund-Drain Assessment	Multiple Yrs	2031	Other	2,336,148	168,746	111,807	280,553
Total Governmental Funds				3,948,138	366,373	153,745	520,118
SEWER FUND							
2011 Refunding Bonds	3,613,223	2022	GO	2,362,972	312,562	71,281	383,843
2014 Sewer Refunding Bonds	1,585,000	2024	GO	1,450,000	145,000	32,371	177,371
2008 DDA Bonds-Sewer portion	1,000,000	2024	GO	657,315	60,120	26,453	86,573
2007 Sewer Bonds	9,850,000	2028	Revenue	6,755,000	470,000	109,769	579,769
2010 Sewer Bonds	8,400,000	2032	Revenue	7,390,000	355,000	180,313	535,313
Total Sewer Operating				18,615,287	1,342,682	420,187	1,762,869
TOTAL PRIMARY GOVERNMENT				22,563,425	1,709,055	573,932	2,282,987
DDA FUND							
Land Contract	225,000	2016	Other	44,863	44,863	2,029	46,892
Land Contract	75,000	2016	Other	25,000	25,000	938	25,938
2003 DDA Bonds	990,000	2018	GO	245,000	80,000	10,744	90,744
2008 DDA Bonds	8,980,000	2024	GO	5,902,685	539,880	238,357	778,237
Total DDA Debt				6,217,548	689,743	252,068	941,811
GRAND TOTAL				\$ 28,780,973	\$ 2,398,798	\$ 826,000	\$ 3,224,798

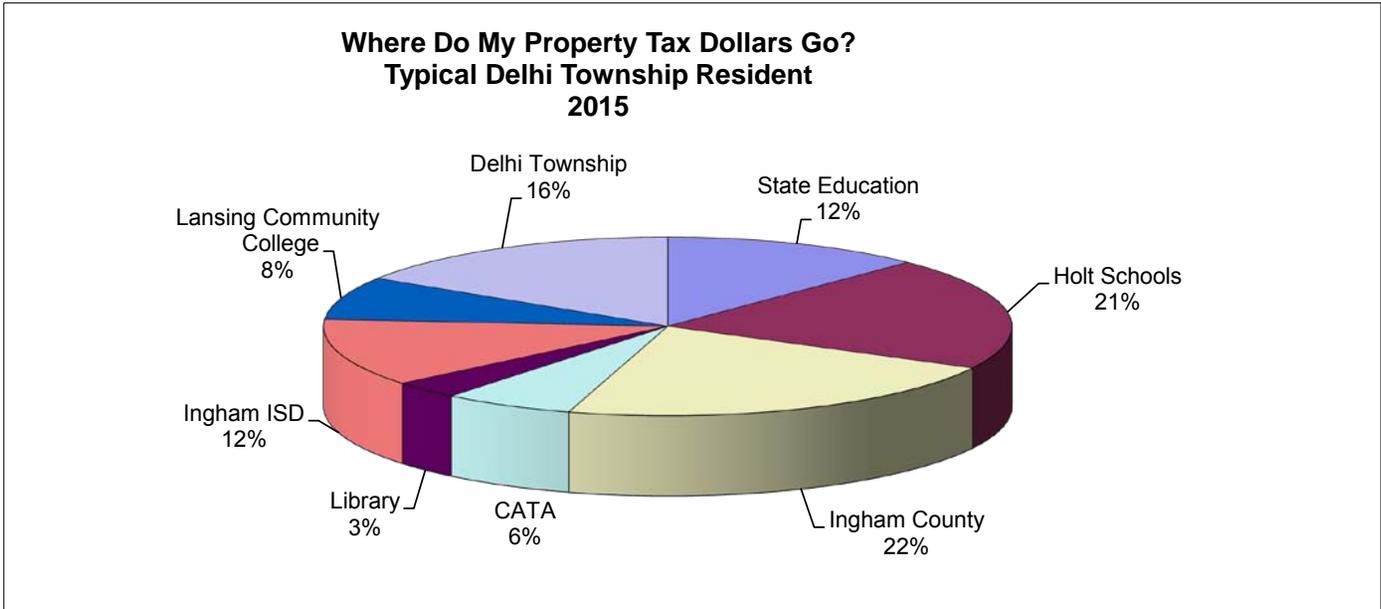
GO = General Obligation



Millage Rates

Typical Delhi Township Resident

Taxing Entity	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
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	10.6963	10.1963	10.1963	9.5463	9.5463	9.5431	5.9881	9.5701	9.4100	9.4293
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	2.9708	2.9708	2.9708	2.1838	2.1838
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.4039	5.9881	5.9881	5.9881
Lansing Comm College	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072
Delhi Township	7.8094	7.8094	7.8094	7.8094	7.8094	7.8094	5.4039	5.3455	5.3064	5.3282
Total	48.8680	48.3680	48.3680	47.7180	47.7180	47.6786	41.1339	45.2417	44.2555	44.2966



**Staffing Summary - Full Time Equivalents**

	2014	2015	2016
General Fund			
Manager	3.00	3.00	3.00
Accounting	1.63	1.63	1.63
Parks	11.80	11.90	11.90
Clerk	3.00	3.63	4.00
Information Technology	1.12	1.20	1.30
Buildings & Grounds	0.00	0.00	3.00
Treasurer	3.55	3.55	3.55
Assessing	3.00	3.00	3.40
Community Development	6.00	6.50	6.50
Total General Fund	33.10	34.41	38.28
Fire	23.00	22.50	23.90
Sewer Fund	25.10	24.10	23.17
DDA	1.66	1.66	1.88
Total All Funds	82.86	82.67	87.23

Positions will continue to be evaluated as staff vacancies occur.



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GENERAL FUND (101)

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

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

- Legislative
- Manager
- Accounting
- Clerk
- Information Technology
- Treasurer
- Assessing
- Elections
- Buildings and Grounds (includes cemeteries)
- Storm Water
- Infrastructure
- Community Development
- Parks Administration
- Park Maintenance
- Recreation
- Other Functions
- Debt Service



GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenue				
Taxes	\$ 2,945,125	\$ 2,888,050	\$ 2,888,500	\$ 3,056,000
Licenses and Permits	304,389	175,200	230,960	228,600
Grants & Revenue Sharing	2,103,750	1,946,900	1,962,640	2,171,000
Intergovernmental-Local	159,610	149,990	142,990	140,900
Charges for services	664,854	658,500	678,460	626,500
Other Revenue	1,288,034	1,154,600	1,211,480	1,285,570
Fines & Forfeitures	25,082	18,000	18,000	18,000
Interest & Rentals	22,939	21,190	21,190	20,740
Franchise Fees	472,390	452,500	478,250	478,250
Total Revenue	7,986,173	7,464,930	7,632,470	8,025,560
Expenditures				
Legislative	103,129	107,910	109,190	101,980
Manager	324,667	334,270	330,330	343,430
Accounting	126,072	140,380	140,840	144,210
Clerk	238,207	268,450	268,030	325,260
Information Technology	254,776	363,840	278,450	305,390
Treasurer	243,530	259,210	256,730	265,900
Assessing	335,061	332,830	433,300	417,290
Elections	44,498	7,600	27,240	101,430
Building & Grounds	412,600	458,290	1,087,680	772,780
Cemetery	105,441	141,640	135,630	-
Stormwater	408,543	542,010	452,500	451,230
Infrastructure	1,198,846	939,820	914,620	911,800
Community Development	752,390	832,390	826,610	732,180
Parks Administration	179,697	271,730	261,440	269,700
Parks	604,863	493,670	454,610	906,780
Recreation	135,393	60,780	65,780	90,780
Other Functions	571,297	537,080	527,810	551,400
Debt Service	178,257	161,570	161,570	158,320
Total Expenditures	6,217,267	6,253,470	6,732,360	6,849,860
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	82,000	83,500	82,300
Bond/Loan Proceeds	9,480	-	-	17,550
Transfer Out to Fire Fund	(558,044)	(908,770)	(783,370)	(1,142,550)
Transfer Out to Police Fund	(1,339,567)	(1,444,610)	(1,443,030)	(1,481,620)
Total Other Financing Sources (Uses)	(1,888,131)	(2,271,380)	(2,142,900)	(2,524,320)
Revenues Over (Under) Expenditures	(119,225)	(1,059,920)	(1,242,790)	(1,348,620)
Fund Balance, Beginning	6,283,218	6,163,993	6,163,993	4,921,203
*Total Fund Balance, Ending	\$ 6,163,993	\$ 5,104,073	\$ 4,921,203	\$ 3,572,583

* Includes Fund Balance set aside for:

CSC Roof	300,000	450,000	450,000	-
Cemetery Improvements	30,000	45,000	45,000	55,000
CSC Carpeting	-	15,000	15,000	-
Total Set Aside for Future Capital Outlay	330,000	510,000	510,000	55,000



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 2016 is 711,859,385. The millage rate is 4.3094. Multiplying the taxable value by the millage rate results in 3,067,687. However, 40% of the taxes collected on properties within the DDA go to the DDA. The properties within the DDA have a taxable value of 171,388.403. This reduces the Township's property tax revenue by \$295,432. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 6,972,423 of taxable value, which reduces the Township's property tax by another \$30,047. 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 2016 is \$2,600,000.	
Industrial Facilities Tax	404.000
The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes or 2.1547 mills instead of 4.3094 mills. The taxable value for those properties is 9,810,248. Additionally, most of the parcels are in the DDA, so the Township collects 60% 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. 2016 revenue is budgeted at \$18,000.	
Trailer Park Fees	423.000
The Township has 4 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$5,000 for 2016.	
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 2018.	
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 (2016 revenue is based on the taxable value on the 2015 warrant), the corresponding administrative fee is recognized in the year of the warrant (2015). Since the 2015 warrant won't be known until late 2015, the administrative fee of \$405,000 is estimated.	
Building Permits	451.000
\$7 is charged per \$1,000 of valuation with a \$60 minimum. Estimated revenue for 2016 is \$95,000.	
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 2016 is \$27,000.	



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 started growing after the decline of the past few years and are projected at \$82,000 for 2016.

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 \$1,967,000, and statutory revenue is budgeted at \$45,000 for 2016.

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 2016 is \$9,000.

District Library Contributions **587.000**

The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2016 is \$20,000.

Rental Registration and Inspection **620.000**

All rental properties are charged a registration fee of \$110 per parcel plus \$33 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 2016 is \$100,000.

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 2016 budget for this account is \$42,000.

Ambulance Fees **633.000**

Ambulance calls are \$600 for basic and advanced life support plus \$10/mile. \$810,000 is budgeted for 2016.

Cemetery Burial Fees **634.000**

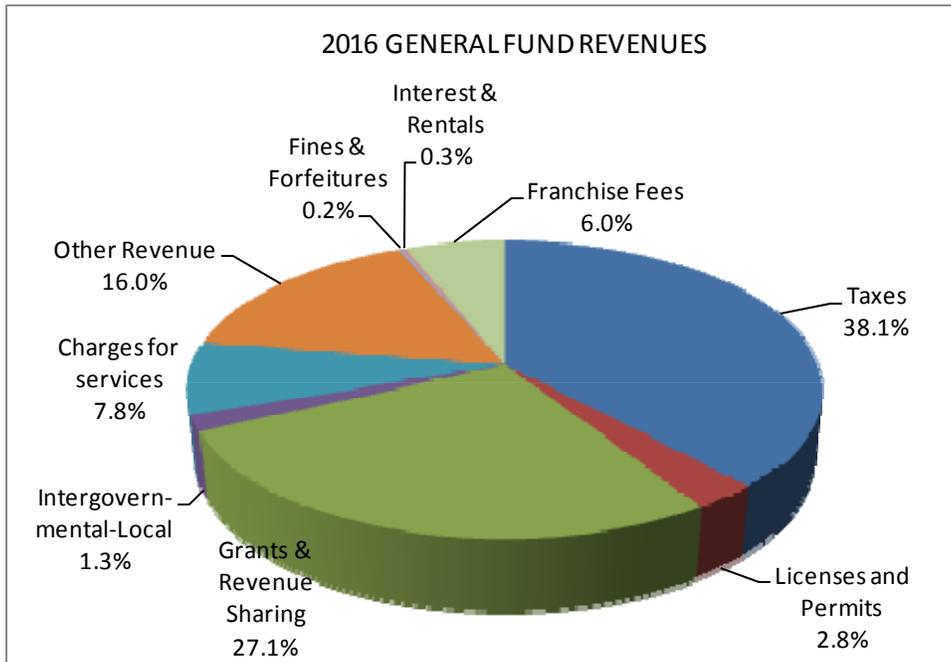
Burial fees, foundation fees, cremation fees, and disinterment fees are charged to this account. All fees are paid to the Clerk’s office in accordance with rates adopted by the Board on 6/6/2000. 2016 revenue is budgeted at \$18,000.

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 \$20,000.



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 2016, 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 \$2,000 for 2016 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 \$18,740 in 2016.	
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 2015. The 2016 allocation is budgeted at \$348,000.	



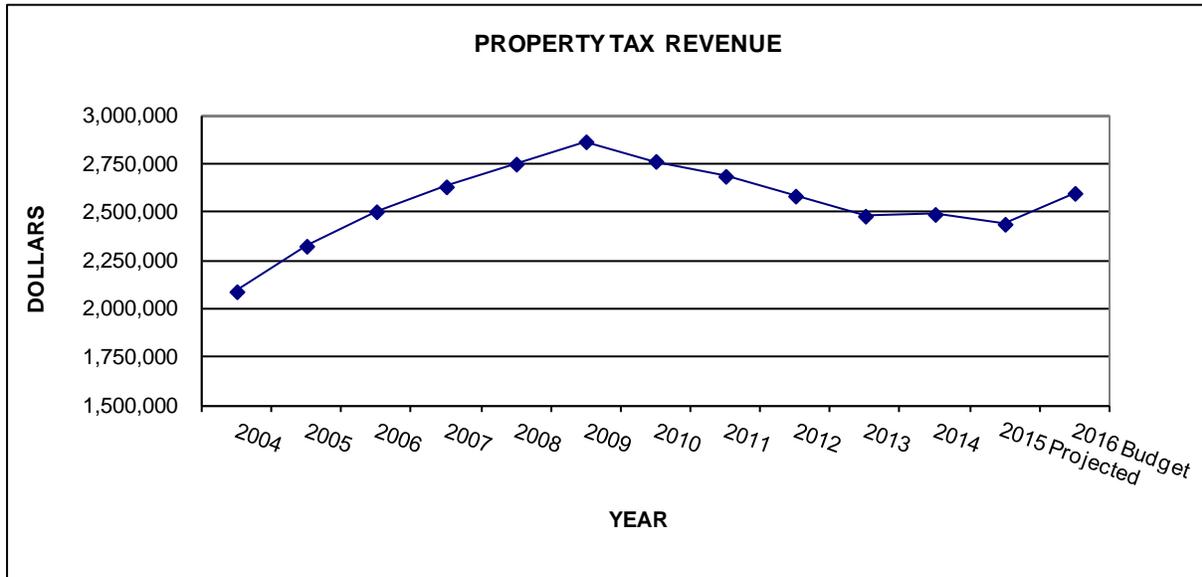


GENERAL FUND REVENUES

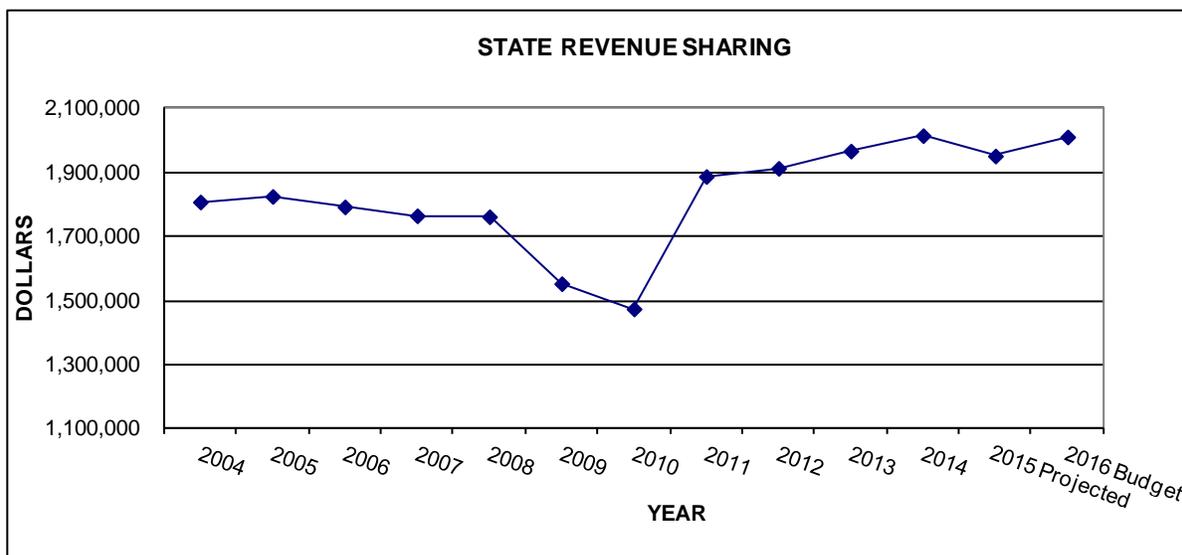
GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 2,490,839	\$ 2,439,900	\$ 2,439,900	\$ 2,600,000
101-000.00-404.000	IFT/CFT & SERVICE FEES	16,121	15,150	15,600	18,000
101-000.00-423.000	TRAILER PARK FEES	5,280	5,000	5,000	5,000
101-000.00-445.000	DELQ TAX	6,974	5,000	5,000	5,000
101-000.00-445.005	DELINQ INTEREST & PENALTY	17,295	23,000	23,000	23,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	408,616	400,000	400,000	405,000
101-000.00-451.000	BUILDING PERMITS	138,592	80,000	95,000	95,000
101-000.00-452.000	PLAT REVIEW FEES	1,110	-	980	-
101-000.00-453.000	SOIL EROSION & SED CTRL	38,946	15,000	27,000	27,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	30,052	21,000	30,000	30,000
101-000.00-456.000	PLUMBING PERMIT FEES	24,806	13,000	20,000	20,000
101-000.00-457.000	MECHANICAL PERMIT FEES	41,332	23,000	32,000	32,000
101-000.00-458.000	FIRE INSPECTION FEES	3,901	1,800	4,040	4,000
101-000.00-460.000	FIRE DEPT BURNING PERMITS	3,885	2,500	2,440	2,500
101-000.00-476.000	MISC LIC, PERMITS & FEES	3,550	3,300	4,000	4,000
101-000.00-570.000	STATE GRANTS	67,730	-	1,440	150,000
101-000.00-571.000	MISC GRANTS	10,000	-	-	-
101-000.00-574.020	STATE REV SHAR-SALES CONSTIT	1,964,154	1,891,900	1,891,900	1,967,000
101-000.00-574.021	STATE REV SHAR-SALES STATUT	51,942	45,000	60,600	45,000
101-000.00-574.030	RETURNABLE LIQ LICENSE FEES	10,867	9,900	9,900	9,900
101-000.00-574.040	STATE SHARED REV-RIGHT OF W	9,924	10,000	8,700	9,000
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	21,084	19,000	20,000	20,000
101-000.00-620.000	RENTAL REG & INSPECT	106,088	98,000	98,000	100,000
101-000.00-623.000	REZONING APPLICATION FEES	-	1,000	1,000	1,000
101-000.00-623.010	ZONING CERTIFICATION	-	-	200	200
101-000.00-624.000	SPECIAL USE PERMITS	2,277	3,700	2,000	2,000
101-000.00-625.000	BOARD OF APPEAL FEES	5,070	1,000	2,400	1,000
101-000.00-628.000	SITE PLAN REVIEW FEES	3,277	3,000	3,560	3,000
101-000.00-631.000	FIRE INSPECTIONS	5,000	5,000	-	-
101-000.00-632.000	FIRE DEPART SERVICE FEES	41,583	40,000	40,000	42,000
101-000.00-632.010	FIRE DEPT ED REVENUE	2,864	2,500	-	2,500
101-000.00-633.000	AMBULANCE FEES	759,171	720,000	770,000	810,000
101-000.00-634.000	CEMETERY - BURIAL FEES	19,815	18,000	18,000	18,000
101-000.00-635.000	CEMETERY - LOT SALES	25,925	17,000	30,000	20,000
101-000.00-642.000	TREE PROGRAM SALES	575	5,000	-	5,000
101-000.00-651.010	RECREATION FEES	57,862	60,000	60,000	60,000
101-000.00-651.020	PARKS FACILITY FEES	6,875	6,000	6,000	6,000
101-000.00-651.060	SENIOR CITIZEN EVENT REV	540	-	-	-
101-000.00-660.000	CODE ENFORCEMENT REV	25,082	18,000	18,000	18,000
101-000.00-664.000	INTEREST	5,273	3,000	3,000	2,000
101-000.00-669.020	COMM TOWER LEASE	17,667	18,190	18,190	18,740
101-000.00-672.010	STREETLIGHT SAD	304,058	299,000	306,400	306,400
101-000.00-672.020	BLACKTOP & ROAD SAD	88,940	47,250	46,230	81,790
101-000.00-672.030	SIDEWALK ASSESSMENTS	6,168	6,350	6,350	6,380
101-000.00-673.000	SALE OF FIXED ASSETS	-	82,000	83,500	82,300
101-000.00-675.010	DONATIONS	1,575	-	-	-
101-000.00-676.010	ELECTION EXPENSE REIMB	-	-	18,900	22,000
101-000.00-687.000	REFUNDS/REBATE/REIMB	127,106	80,000	81,500	80,000
101-000.00-694.000	MISCELLANEOUS REVENUE	1,026	2,000	1,000	1,000
101-000.00-694.020	COMCAST CABLE FRANCH	295,774	300,000	290,000	290,000
101-000.00-694.025	CABLE FRANCHISE FEES	49,090	25,000	60,000	60,000
101-000.00-694.030	BWL FRANCHISE FEE	127,527	127,500	128,250	128,250
101-000.00-694.040	DAILY CASH OVER/SHORT	(10)	-	-	-
101-000.00-698.060	CAPITAL LEASE PROCEEDS	9,480	-	-	17,550
101-000.00-699.030	COST ALLOC-FROM SEW FD	394,450	404,000	404,000	348,000
101-000.00-699.110	TRANSFER IN - DELHI DDA	138,526	130,990	122,990	120,900
Total		\$ 7,995,653	\$ 7,546,930	\$ 7,715,970	\$ 8,125,410



Revenue Trends



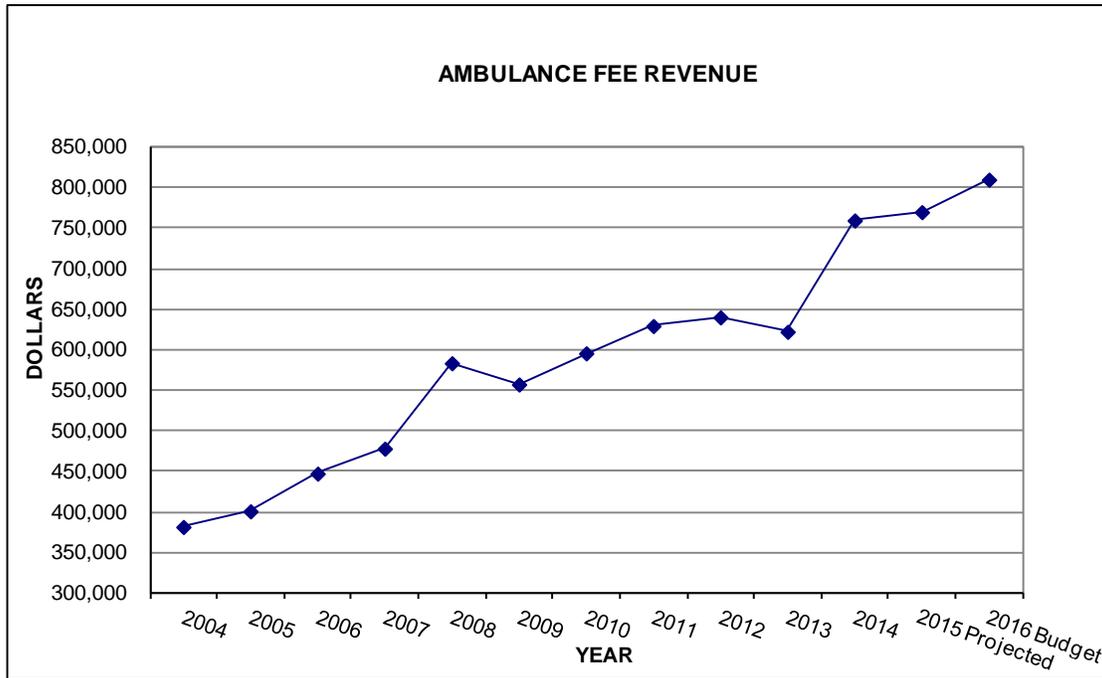
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value dropped dramatically, and development slowed due to the economic recession. Tax revenue began increasing in 2014 and is expected to slowly recover over the next few years.



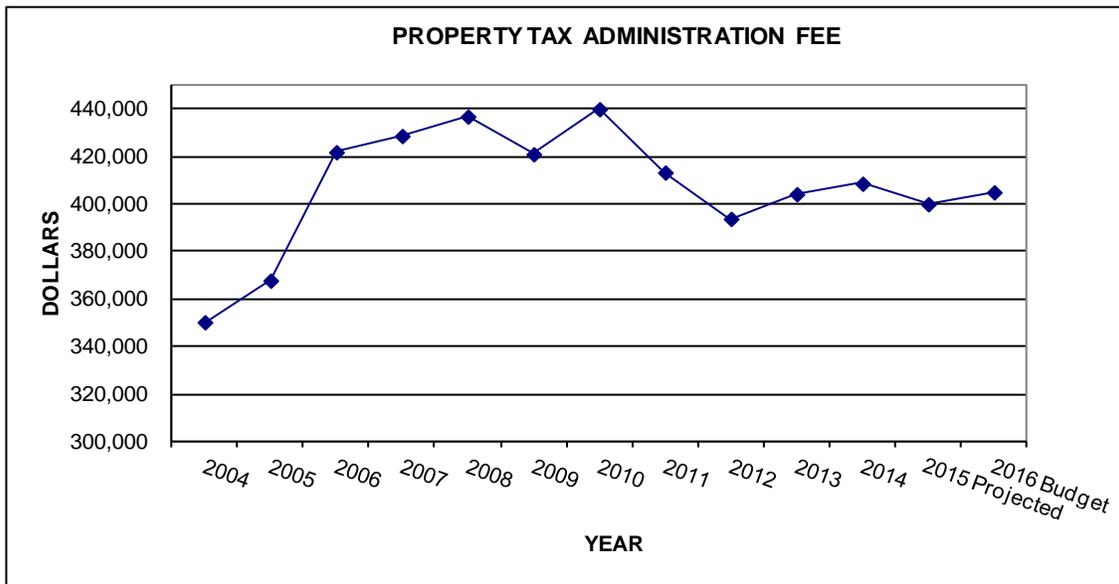
The amount of state revenue sharing received by the Township is based on a formula using sales tax, population, and other factors. As the State of Michigan reduced the statutory portion of revenue sharing, the amount received by the Township fell through 2010. With the 2010 census data revealing the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



Revenue Trends



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

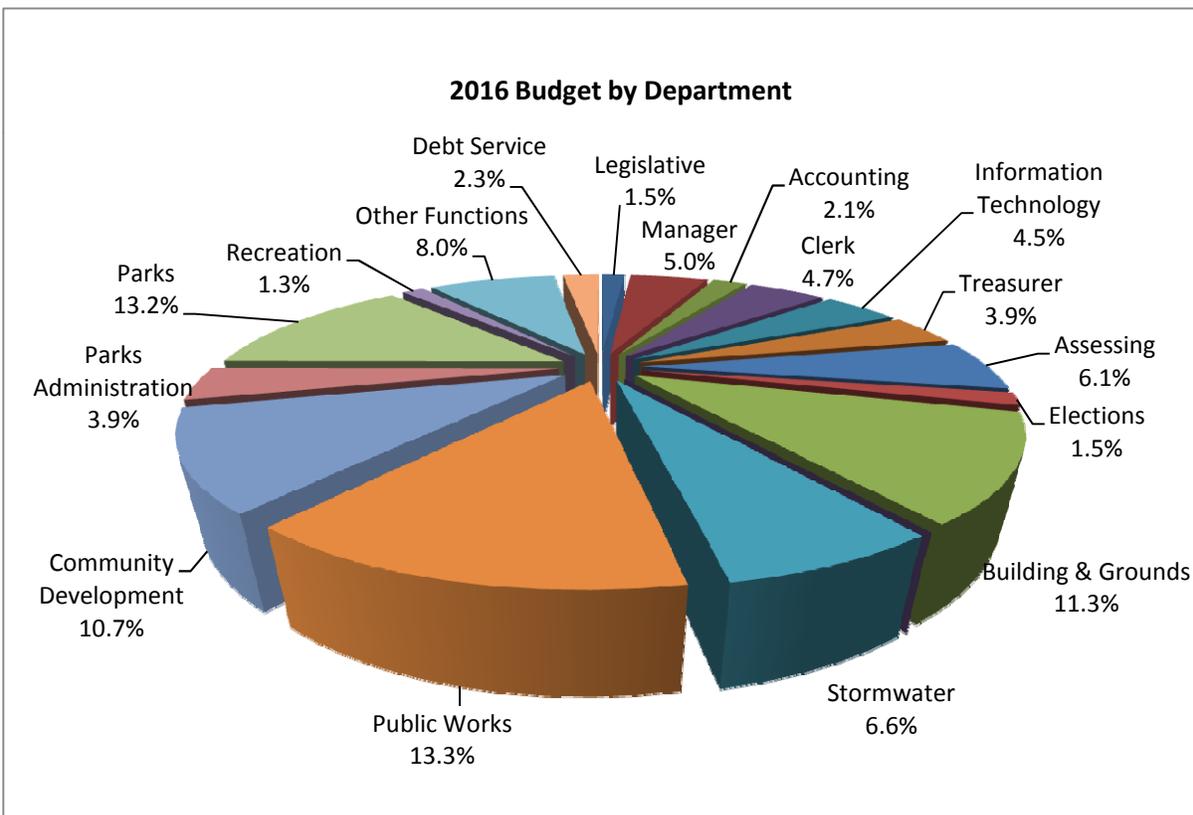


The Township receives 1% of all tax collections as an administration fee. As property taxes increase and decrease, the administration fee follows that trend.



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Legislative	101.00	103,129	107,910	109,190	101,980
Manager	171.00	324,667	334,270	330,330	343,430
Accounting	191.00	126,072	140,380	140,840	144,210
Clerk	215.00	238,207	268,450	268,030	325,260
Information Technology	228.00	254,776	363,840	278,450	305,390
Treasurer	253.00	243,530	259,210	256,730	265,900
Assessing	257.00	335,061	332,830	433,300	417,290
Elections	262.00	44,498	7,600	27,240	101,430
Building & Grounds	265.00	412,600	458,290	1,087,680	772,780
Cemetery	276.00	105,441	141,640	135,630	-
Stormwater	281.00	408,543	542,010	452,500	451,230
Public Works	446.00	1,198,846	939,820	914,620	911,800
Community Development	721.00	752,390	832,390	826,610	732,180
Parks Administration	752.00	179,697	271,730	261,440	269,700
Parks	771.00	604,863	493,670	454,610	906,780
Recreation	774.00	135,393	60,780	65,780	90,780
Other Functions	850.00	571,297	537,080	527,810	551,400
Debt Service	905.00	178,257	161,570	161,570	158,320
		6,217,267	6,253,470	6,732,360	6,849,860





DEPARTMENT - Legislative (101)

Purpose or Objective of this Department:

Provide legislative leadership and management support for Delhi Charter Township.

Activities of this Department

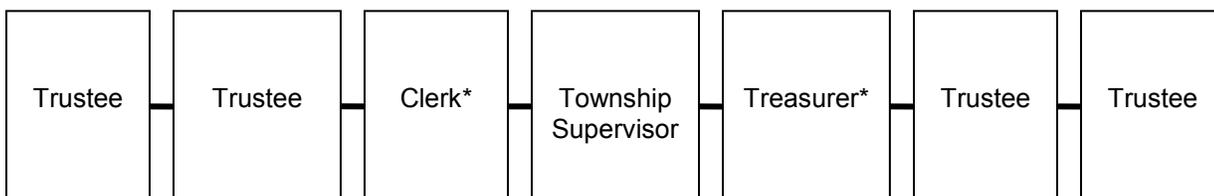
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

Year 2016 Goals

1. Provide leadership to protect the health, welfare, and safety of Township residents.
2. Provide leadership to promote regional cooperation/collaboration in the area of transportation, public safety, library services, water, sewer, and other environmental/social issues.
3. Provide leadership to enhance the quality of life along with creating a sense of place for Township residents.
4. Encourage Board members and members of other Boards and Commissions to participate in training workshops and conferences.
5. Provide effective communication to residents through the township website, newsletters and media.

Resources Needed

The attached year 2016 budget requests expenditures of \$101,980, a decrease of \$7,210 from the 2015 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Diamondale School Business Alliance, Capital Area Safety Council, and the Lansing Economic Area Partnership.



*Treasurer and Clerk are budgeted in other departments.

**LEGISLATIVE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-101.00-707.000	BOARD OF TRUSTEES-SALARY	\$ 66,731	\$ 66,720	\$ 66,720	\$ 66,980
101-101.00-715.000	SOCIAL SECURITY/MEDICARE	4,922	5,110	5,110	5,130
101-101.00-717.000	LIFE INSURANCE	306	310	310	310
101-101.00-724.000	WORKERS COMP	85	150	150	160
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	27,977	30,620	30,400	23,900
101-101.00-956.000	MISCELLANEOUS	220	500	2,000	1,000
101-101.00-960.000	EDUCATION & TRAINING	2,888	4,500	4,500	4,500
101-101.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 103,129	\$ 107,910	\$ 109,190	\$ 101,980



Legislative Performance Indicators

	2010	2011	2012	2013	2014
Committee of the Whole Meetings	16	17	16	18	20
Regular Board Meetings	19	19	19	20	22
Joint Board Meetings	1	1	1	1	2
Special Board Meetings	2	1	2	1	0
Budget Meetings	3	3	3	3	3
Agenda Items Presented/Acted Upon	327	325	265	293	316
Agenda Pages Reviewed	2786	3367	1917	2889	2521



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

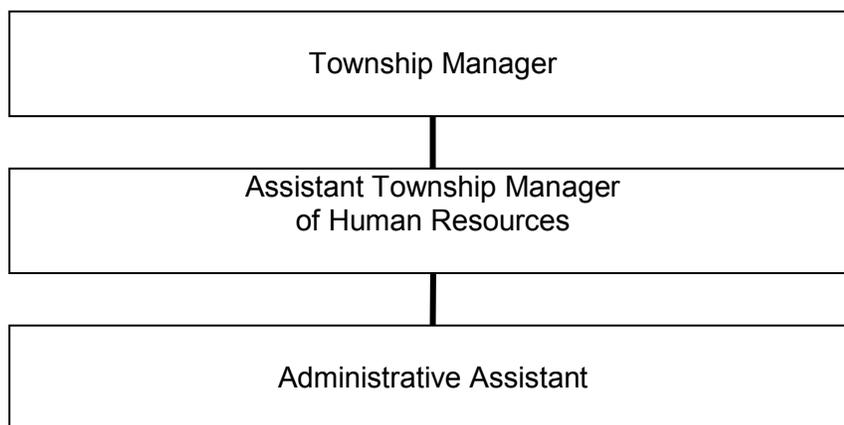
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2016 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 2016 budget requests expenditures of \$343,430, which is an increase of \$13,100 from 2015 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	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-171.00-703.000	SALARIES	\$ 223,180	\$ 226,040	\$ 226,040	\$ 229,970
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.010	OVERTIME	-	850	-	660
101-171.00-715.000	SOCIAL SECURITY/MEDICARE	17,438	18,670	18,600	18,950
101-171.00-716.000	HEALTH INSURANCE	32,177	34,140	30,370	32,330
101-171.00-716.010	DENTAL INSURANCE	3,549	3,820	3,550	3,550
101-171.00-717.000	LIFE INSURANCE	1,137	1,150	1,150	1,170
101-171.00-718.000	PENSION CONTRIBUTION	22,318	22,600	22,610	28,750
101-171.00-719.000	DISABILITY INSURANCE	1,690	1,710	1,720	1,740
101-171.00-723.000	AUTOMOBILE EXP ALLOW	10,767	10,370	10,370	10,370
101-171.00-724.000	WORKERS COMP	650	1,050	1,050	1,070
101-171.00-726.000	OFFICE SUPPLIES	9	250	250	250
101-171.00-802.000	MEMBERSHIPS,DUES,SUBS	2,957	3,600	3,600	3,600
101-171.00-853.000	TELEPHONE/COMM	308	320	320	320
101-171.00-956.000	MISCELLANEOUS	1,161	1,200	1,700	1,700
101-171.00-960.000	EDUCATION & TRAINING	4,826	6,000	6,500	6,500
101-171.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 324,667	\$ 334,270	\$ 330,330	\$ 343,430

Staffing Levels			
	2014	2015	2016
Township Manager	1.00	1.00	1.00
Asst. Twp. Mgr of Human Resources	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				
	2011	2012	2013	2014
Number of Township Board Meetings Attended	24	25	25	27
Number of Township Board Agenda Items Prepared	325	265	293	316
Number of Township Budget Meetings Held (both with staff and the Township Board)	14	15	15	15
2. STAFF DEVELOPMENT				
	2011	2012	2013	2014
Number of Department Head Staff Meetings Held	9	8	9	7
Number of Employee Staff Meetings Held	4	4	3	3
Number of Training Programs Held	0	0	0	0
3. PERSONNEL				
	2011	2012	2013	2014
Number of Full-Time Job Postings	4	3	1	1
Number of Part-Time Job Postings	0	0	4	4
Number of Full-Time Employees Hired	4	3	1	1
Number of Part-Time Employees Hired	0	0	4	4
Number of Full-Time Employees Separated	3	3	1	1
Number of Part-Time Employees Separated	2	0	1	1
4. BENEFITS				
	2011	2012	2013	2014
Number of Full-Time Employees Enrolled in Health Insurance (by category):				
Family Coverage	20	21	22	19
Two-Party Coverage	14	12	8	8
Single-Party Coverage	12	9	10	12
Retiree Coverage	14	14	12	13
Number of Full-Time Employees Enrolled in Dental Insurance (by category):				
Family Coverage	27	28	25	23
Two-Party Coverage	20	19	18	19
Single-Party Coverage	12	12	12	13
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	14	17	17	14
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	2	2
5. RISK MANAGEMENT				
	2011	2012	2013	2014
Total Number of Recordable Work-Related Injuries and Illnesses	13	4	6	5
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	0	73	0



DEPARTMENT - Accounting Department (191)

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

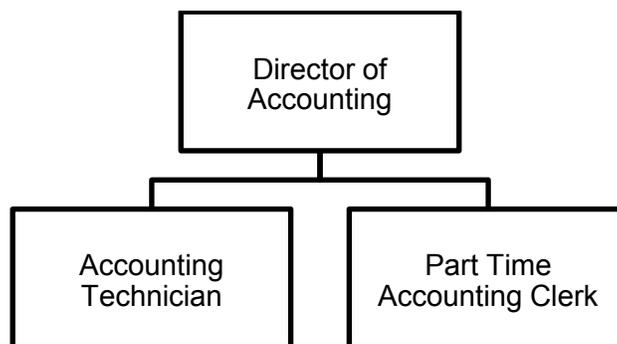
Activities of this Department: Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, and reconcile bank statements. Oversight responsibilities as to accounting, payroll, accounts payable and financial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

Year 2016 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
6. Update Purchasing Policy

Resources needed:

The fiscal year 2016 budget request is for \$144,210 an increase of \$3,370 from the projected 2015 budget. The 2016 budget includes a contracted Director, a full-time Accounting Technician and a part-time Accounting Clerk (25 hours/week).





ACCOUNTING

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-191.00-703.000	SALARIES	\$ 53,350	\$ 54,630	\$ 54,630	\$ 56,210
101-191.00-703.005	PART TIME HELP	24,490	25,880	25,880	26,550
101-191.00-715.000	SOCIAL SECURITY/MEDICARE	4,238	4,590	4,590	4,690
101-191.00-716.000	HEALTH INSURANCE	5,186	5,570	4,870	5,240
101-191.00-716.010	DENTAL INSURANCE	517	560	520	520
101-191.00-717.000	LIFE INSURANCE	270	280	280	290
101-191.00-718.000	PENSION CONTRIBUTION	6,070	6,250	6,250	7,830
101-191.00-719.000	DISABILITY INSURANCE	404	420	420	430
101-191.00-724.000	WORKERS COMP	235	400	250	250
101-191.00-726.000	OFFICE SUPPLIES	1,186	1,200	1,200	1,200
101-191.00-802.000	MEMBERSHIPS,DUES,SUBS	405	600	450	450
101-191.00-807.000	AUDIT FEES	6,048	7,000	7,000	7,500
101-191.00-818.000	CONTRACTUAL SERVICES	22,554	30,900	32,400	30,900
101-191.00-956.000	MISCELLANEOUS	-	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	1,119	1,600	1,600	1,650
101-191.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 126,072	\$ 140,380	\$ 140,840	\$ 144,210

	Staffing Levels		
	2014	2015	2016
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 12/31/10	Year Ended 12/31/11	Year Ended 12/31/12	Year Ended 12/31/13	Year Ended 12/31/14
Number of manual journal entries	877	876	758	836	842
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	233	213	187	178
Number of W-2's processed	303	225	273	180	273
Number of payroll checks processed	1,534	1,189	1,442	1,179	1,100
Number of payroll direct deposits	2,192	2,086	2,038	2,250	2,571
Number of purchase orders processed	474	427	444	435	457
Number of accounts payable checks processed (not including voids)	2,138	1,974	2,376	2,165	2,149
Number of accounts payable e-checks processed	225	514	482	476	527
Number of accounts payable checks voided (not including checks voided by system)	18	21	27	19	34
Percent general fund departments at or below budget	1	1	1	1	1
Budget amendments prepared	3	4	3	4	4
Per Auditor opinion, the financial statements present fairly the financial position of the Township	Yes	Yes	Yes	Yes	Yes



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

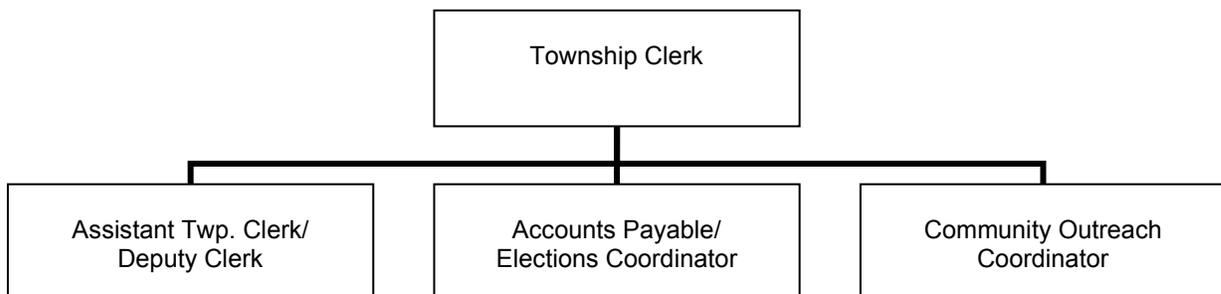
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices.
- Record Township board meetings, committee meetings and special meetings and prepare 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 2016 Goals

1. Continue in-depth cross training of staff.
2. Continue the Township Newsletter – **Delhi Neighbor!**
3. Significantly elevate community outreach using the Township web site, Township newsletter, social media and news and print media outlets.
4. Produce videos to educate residents about Township issues and promote events.
5. Install interactive kiosk in the lobby of the Community Services Center.
6. Install second columbarium in Maple Ridge Cemetery.
7. Explore “green” burial options for Maple Ridge Cemetery.
8. Continue to review cemetery fees in comparison to actual costs; adjust fees as needed.

Resources Needed

The attached year 2016 budget requests expenditures of \$325,260 an increase of \$57,230 from 2015 projected actual expenditures. The increase is primarily due to the Community Outreach Coordinator position moving from part-time to full-time and cost of living salary increases for all staff. Another factor is increasing costs of publishing legal notices.





CLERK'S OFFICE

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-215.00-703.000	SALARIES	\$ 155,412	\$ 159,150	\$ 157,540	\$ 202,460
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	15,750	-
101-215.00-715.000	SOCIAL SECURITY/MEDICARE	11,274	13,890	13,500	15,680
101-215.00-716.000	HEALTH INSURANCE	33,058	35,500	31,040	50,230
101-215.00-716.010	DENTAL INSURANCE	3,097	3,310	3,090	4,700
101-215.00-717.000	LIFE INSURANCE	785	910	800	1,030
101-215.00-718.000	PENSION CONTRIBUTION	15,541	16,520	15,760	25,310
101-215.00-719.000	DISABILITY INSURANCE	1,177	1,360	1,360	1,560
101-215.00-724.000	WORKERS COMP	326	610	610	740
101-215.00-740.000	MATERIAL & SUPPLIES	201	700	1,600	1,200
101-215.00-817.000	CODIFICATION OF TWP ORD	500	3,000	5,000	5,000
101-215.00-818.000	CONTRACTUAL SERVICES	43	500	1,000	500
101-215.00-853.000	TELEPHONE/COMM	(15)	-	-	-
101-215.00-870.000	MILEAGE	34	250	250	250
101-215.00-902.000	PUBLISHING/LEGAL NOTICES	10,910	7,000	12,000	9,000
101-215.00-956.000	MISCELLANEOUS	500	500	2,730	500
101-215.00-960.000	EDUCATION & TRAINING	2,862	2,800	3,500	4,600
101-215.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 238,207	\$ 268,450	\$ 268,030	\$ 325,260

	Staffing Levels		
	2014	2015	2016
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 Coord.	0.00	0.63	1.00
Total	3.00	3.63	4.00



Clerk's Department Performance Indicators

WEB SITE ACTIVITY					
	2010	2011	2012	2013	2014
Pageviews (visitors)	162,009	161,755	188,699	181,666	213,655
Desktop	98%	94%	85%	74%	65%
Mobile	2%	6%	11%	19%	26%
Tablet	--	0%	4%	7%	9%
Top 10 most accessed pages (besides home page).					
	2011	2012	2013	2014	
= Rec. Info	10,818	= Rec. Info 11,922	= Rec. Info 12,320	↑ News/ Events	17,074
= Departments	9,158	↑ News/ Events 11,425	= News/ Events 10,608	↓ Rec. Info	12,346
= News/ Events	8,993	↓ Departments 10,198	↑ Assessing 9,983	↑ Departments	11,749
= Assessing	8,171	= Assessing 9,953	↓ Departments 9,974	↓ Assessing	10,162
= Job Postings	5,558	↑ Park Info 6,086	= Park Info 6,463	= Park Info	6,935
↑ Park Info	4,951	↑ Fire home 5,298	↑ Job Postings 5,399	↑ Services	5,966
↓ Parks home	4,574	= Parks home 5,203	↓ Fire home 5,343	↓ Job Postings	5,416
↑ Fire home	3,747	↓ Job Postings 4,775	↓ Parks home 5,303	= Parks home	5,044
= Services	3,331	= Services 3,502	= Services 4,370	↑ Online Pmts	4,953
= Ordinances	2,882	= Ordinances 3,483	= Ordinances 4,204	= Ordinances	4,941
SOCIAL MEDIA					
	2010	2011	2012	2013	2014
Delhi Township facebook page "likes"	655	761	972	1,229	1,398
Followers for @delhitwp on Twitter	601	782	1,080	1,258	1,386
FOIA REQUESTS					
Number of Freedom of Information Act Requests	37	26	85	43	44
NOTARY PUBLIC					
Signatures Notarized	200+	300	300	350	320
RECORDS MANAGEMENT					
Number of pages scanned	39,369	4,962	8,072	3,878	5,372
MEETINGS					
Total board, committee and special meetings to prepare minutes/follow up action	39	46	41	43	52
LEGAL NOTICES					
Total number legal notices published by Clerk's Office	--	--	43	40	54
TRANSIENT SALES LICENSES					
Total number of transient sales licenses issued	--	--	9	15	8
ACCOUNTS PAYABLE					
Number of accounts payable checks prepared	2,407	2,500	2,858	2,669	2,705
CEMETERY					
	2010	2011	2012	2013	2014
Total Interments	40	56	62	54	41
Regular	--	--	39	37	20
Cremation	--	--	19	15	14
Columbarium	--	--	4	2	7
Plots Sold	21	38	45	26	29
Niches Sold	2	5	5	10	6
Foundation Orders Processed	31	44	32	34	32
Plots Sold to Township	7	1	8	3	4
Cemetery Budget	\$81,150	\$101,521	\$103,318	\$98,228	\$113,680
Cemetery Revenue	\$39,677	\$71,871	\$62,996	\$50,749	\$45,740
Percent of expenditures covered by revenue	49%	71%	61%	52%	40%



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. Also, to provide GIS mapping products to various departments to increase efficiency and productivity. Provide GIS to the public as a means of information dissemination.

Activities of this Department: Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and computer programs; maintain inventory of all computer systems. Keep up with GIS technology and maintain a useful GIS database for employees.

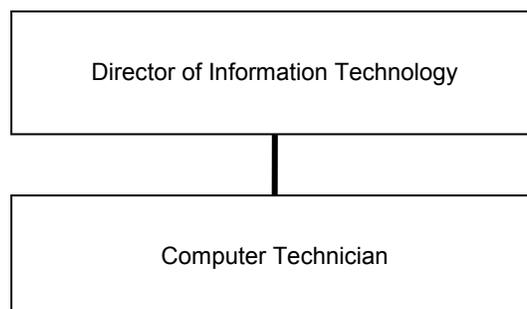
Year 2016 Goals:

1. Replace 10 pc's and 3-4 mobile computers
2. Replace 2 file servers at CSC. Decommission file server at POTW.
3. Upgrade MS Office 2007 to MS Office 2013
4. Replace 10+ monitors, now 10 to 12 years old, with new wide screen monitors.
5. Replace network switching hardware at CSC and organize cables on switch rack.
6. Review GIS database storage needs in preparation for ArcGIS software upgrade.

Resources needed: The attached year 2016 budget reflects expenditures of \$305,390, an increase of \$26,940 from the 2015 projected budget expenditure of \$278,450. The increase is the result of an increase in Capital Improvement projects, personnel training, and software/hardware expenditures.

Indicators of Departmental Objectives/Goals:

1. Number of lost hours due to computer related failures.
2. Ability of employees to timely complete daily data processing duties.
3. Network/server up time.





INFORMATION TECHNOLOGY

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-228.00-703.000	SALARIES	\$ 132,693	\$ 127,250	\$ 63,300	\$ 69,550
101-228.00-703.005	PART TIME HELP	5,196	8,000	16,000	21,390
101-228.00-703.007	LONGEVITY	1,125	1,350	-	-
101-228.00-715.000	SOCIAL SECURITY/MEDICARE	10,513	10,900	6,500	7,370
101-228.00-716.000	HEALTH INSURANCE	15,811	18,800	5,500	5,500
101-228.00-716.010	DENTAL INSURANCE	1,228	1,470	420	420
101-228.00-717.000	LIFE INSURANCE	547	740	360	360
101-228.00-718.000	PENSION CONTRIBUTION	10,462	12,750	6,350	8,700
101-228.00-719.000	DISABILITY INSURANCE	812	970	500	530
101-228.00-724.000	WORKERS COMP	355	610	420	420
101-228.00-740.000	MATERIAL & SUPPLIES	6,877	9,500	9,500	9,250
101-228.00-818.000	CONTRACTUAL SERVICES	4,590	57,600	57,600	50,000
101-228.00-853.000	TELEPHONE/COMM	2,696	3,000	600	900
101-228.00-870.000	MILEAGE	205	1,000	1,000	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	4,408	7,500	7,500	2,500
101-228.00-930.025	COMPUTER EQUIPMENT	15,135	20,000	20,000	25,000
101-228.00-930.030	COMPUTER SOFTWARE MAINT	41,158	52,900	52,900	44,000
101-228.00-932.000	COMPUTER PRGM CHANGES	500	5,000	5,500	4,000
101-228.00-956.000	MISCELLANEOUS	186	500	500	500
101-228.00-960.000	EDUCATION & TRAINING	279	4,000	4,000	9,000
101-228.00-970.000	CAPITAL OUTLAY	-	20,000	20,000	45,000
Total		\$ 254,776	\$ 363,840	\$ 278,450	\$ 305,390

	Staffing Levels		
	2014	2015	2016
Director of Information Tech.	1.00	1.00	1.00
Computer Technician	0.12	0.20	0.30
Total	1.12	1.20	1.30



DEPARTMENT – Treasurers’ Office (253)

Purpose or Objective of this Department

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

Activities of this Department

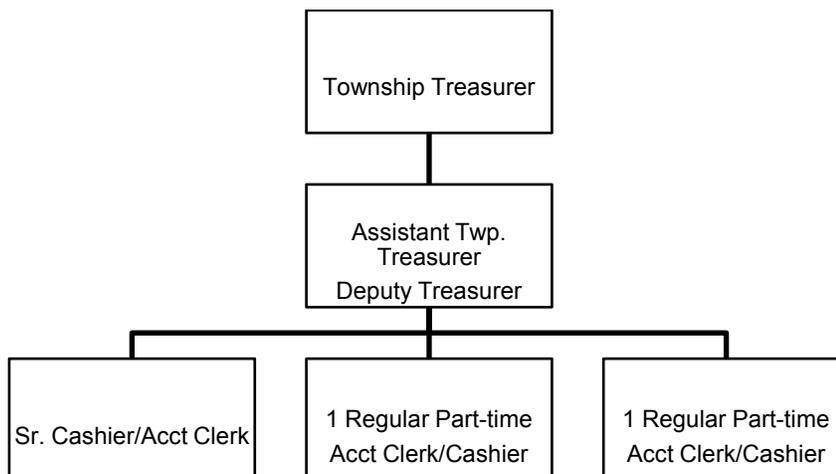
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service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

Year 2016 Goals

1. Search and negotiate investments that preserve safety of principal
2. Promote wider use of e-mailing sewer bills and direct debit for payments
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 credit card transaction processing
6. Continue cross training sewer billing function
7. Continue to upgrade staff professional development
8. Align professional development with MTA’s Township of Excellence program

Resources Needed

The attached year 2016 budget requests expenditures of \$265,900. This is an increase of \$9,170 from 2015 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 61 hours of additional part-time help and deputy treasurer pay.

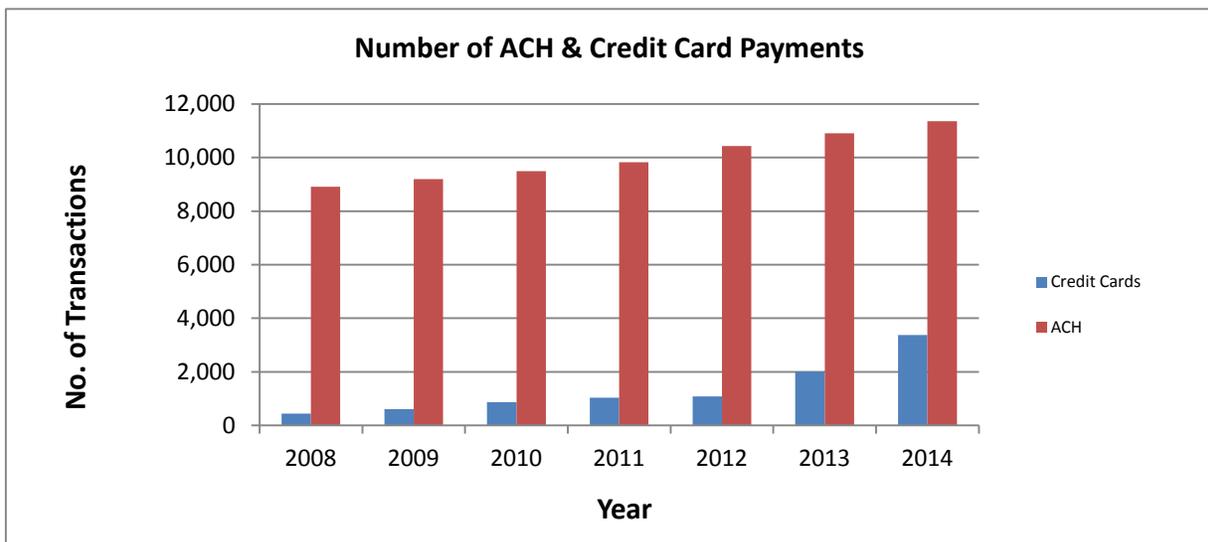
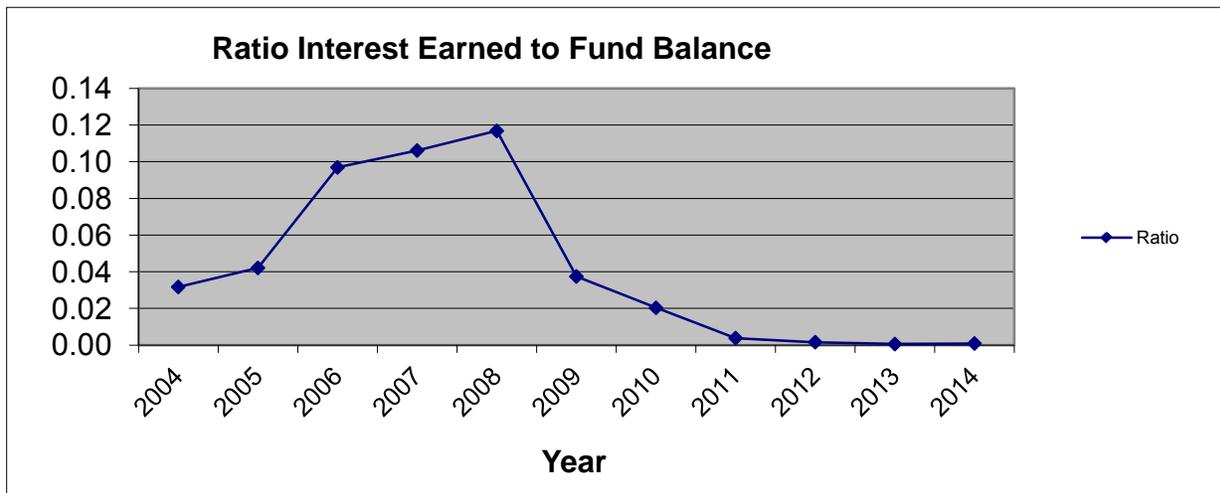
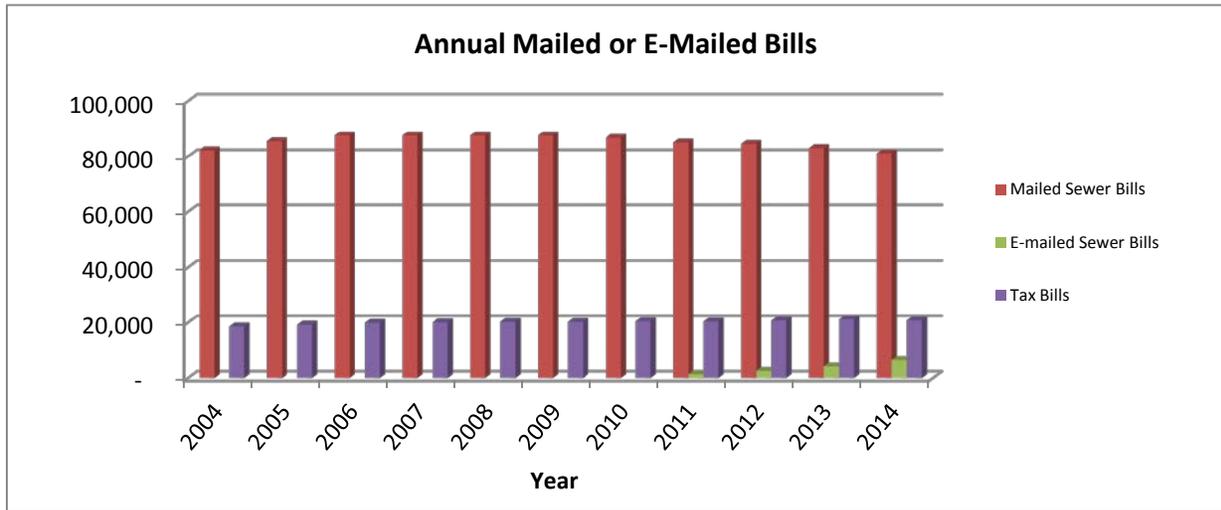




TREASURER'S OFFICE

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-253.00-703.000	SALARIES	\$ 126,946	\$ 129,420	\$ 129,420	\$ 132,560
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	38,959	42,410	42,410	44,160
101-253.00-715.000	SOCIAL SECURITY/MEDICARE	11,637	12,250	12,250	12,550
101-253.00-716.000	HEALTH INSURANCE	19,739	20,830	18,850	19,830
101-253.00-716.010	DENTAL INSURANCE	2,579	2,780	2,580	2,580
101-253.00-717.000	LIFE INSURANCE	525	540	540	550
101-253.00-718.000	PENSION CONTRIBUTION	11,013	11,280	11,280	14,280
101-253.00-719.000	DISABILITY INSURANCE	779	800	800	820
101-253.00-724.000	WORKERS COMP	409	700	700	720
101-253.00-726.000	OFFICE SUPPLIES	380	1,000	1,000	1,000
101-253.00-729.001	TAX BILL PRINTING	13,837	16,000	16,000	17,000
101-253.00-802.000	MEMBERSHIPS,DUES,SUBS	672	900	600	650
101-253.00-815.000	COURT FILING/SERVICE FEES	1,797	2,000	2,000	2,000
101-253.00-818.000	CONTRACTUAL SERVICES	7,650	8,000	8,000	8,000
101-253.00-870.000	MILEAGE	113	200	200	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	1,103	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	59	500	500	500
101-253.00-960.000	EDUCATION & TRAINING	2,834	6,100	6,100	5,000
Total		\$ 243,530	\$ 259,210	\$ 256,730	\$ 265,900

	Staffing Levels		
	2014	2015	2016
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	1.25	1.25	1.25
Total	3.55	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 2016 Goals

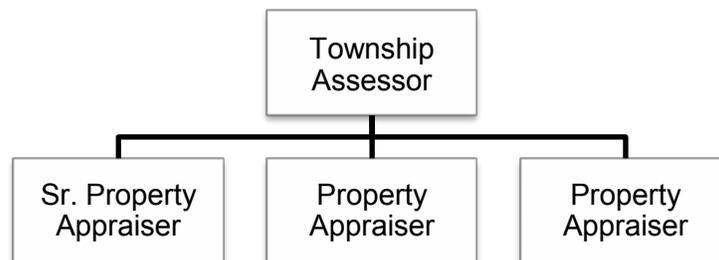
- Continue re-inspections of Residential, Commercial, Industrial and Agricultural parcels in an effort to meet 20% inspected in each class per State Tax Commission guideline.
- Hiring of new part-time property appraiser to supplement re-inspection efforts.
- Continue to defend property tax appeals before the Michigan Tax Tribunal.
- Update Assessing Department’s section of the Delhi Township website.
- Continue to update Land and ECF tables for all classes of property.
- Continue with inspection of building permits in the township to ensure accurate assessments.

Resources Needed:

The attached year 2016 budget requests expenditures of \$417,290. The budget reflects three full-time employees, and the addition of part-time property appraiser in Spring 2016 to meet the Department’s goals.

Resources Available:

The 2016 township tax administration fee of 1% is estimated to be \$405,000, which is nearly sufficient to fully fund the assessing function.





ASSESSING DEPARTMENT

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-257.00-703.000	SALARIES	\$ 167,294	\$ 171,310	\$ 165,400	\$ 159,600
101-257.00-703.005	PART TIME HELP	-	-	-	16,150
101-257.00-703.010	OVERTIME	519	1,420	800	1,350
101-257.00-708.000	BOARD OF REVIEW	1,020	2,700	2,700	2,700
101-257.00-715.000	SOCIAL SECURITY/MEDICARE	13,365	14,400	13,720	14,410
101-257.00-716.000	HEALTH INSURANCE	18,330	14,000	15,400	26,530
101-257.00-716.010	DENTAL INSURANCE	3,461	3,200	2,760	4,190
101-257.00-717.000	LIFE INSURANCE	852	880	850	820
101-257.00-718.000	PENSION CONTRIBUTION	16,729	17,150	16,540	19,950
101-257.00-719.000	DISABILITY INSURANCE	1,267	1,300	1,260	1,220
101-257.00-724.000	WORKERS COMP	1,101	1,800	1,200	1,200
101-257.00-729.000	ASSESSMT NOTICES/PP STMTS	6,182	7,500	7,500	7,500
101-257.00-730.000	GASOLINE	344	800	800	1,600
101-257.00-740.000	MATERIAL & SUPPLIES	1,298	2,050	2,050	2,050
101-257.00-801.000	LEGAL FEES	48,466	55,000	83,300	70,000
101-257.00-802.000	MEMBERSHIPS,DUES,SUBS	1,195	1,100	1,100	1,100
101-257.00-818.000	CONTRACTUAL SERVICES	35,465	30,500	108,000	75,000
101-257.00-870.000	MILEAGE	24	200	200	200
101-257.00-930.020	EQUIPMENT MAIN & REPAIR	965	550	1,150	1,150
101-257.00-931.000	VEHICLE REPAIR/MAINT	654	1,200	1,200	1,800
101-257.00-956.000	MISCELLANEOUS	13	1,000	1,000	1,000
101-257.00-960.000	EDUCATION & TRAINING	1,518	4,770	6,370	7,770
101-257.00-970.000	CAPITAL OUTLAY	2,401	-	-	-
101-257.00-999.590	TRANS OUT - SEWER FUND	12,599	-	-	-
Total		\$ 335,061	\$ 332,830	\$ 433,300	\$ 417,290

Staffing Levels			
	2014	2015	2016
Assessor	1.00	1.00	1.00
Sr. Property Appraiser	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Property Appraiser	0.00	0.00	0.40
Total	3.00	3.00	3.40



Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
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%
2015	6,973,200	131,422,000	12,602,700	556,525,100	0	52,571,300	760,094,300	4.43%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal	Total	Overall %
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%
2015	2,714,652	125,404,328	11,941,007	519,585,279	0	52,571,300	712,216,566	2.44%

2014 Processing/ Data Entry

Data processed during 2014. Listed on 2015 assessment roll

	2014	2013	2012	2011	2010	2008
Property Transfer Affidavits	1186	1232	883	579	549	548
Deeds (includes Sheriff Deeds)	1131	918	897	775	842	795
New Sheriff Deeds	71	63	114	130	150	146
Principal Residence Exemptions	506	473	302	313	297	483
Rescind	445	376	418	392	256	351
PP STMT		733	909	850	742	719
PP STMT STMT Received Timely	241					
PP STMT STMT Not Received	2					
PP STMT STMT Estimated	306					
PP STMT STMT Received Late	40					
PP STMT STMT Changed by Audit	4					
PP STMT Form 5076 Accepted	126					
PP STMT Form 5076 Denied	136					
Field Inspections	560	467	362	1,188	546	1,035
Permit Inspections	84	162	127	0	145	219
Land Divisions/Combos (New Parcels)	8	27	9	7	5	50
July Board of Review Appeals	123	104	115	108	90	
March Board of Review Appeals	214	275	275	204	335	694
December Board of Appeals	106	110	101	52	44	
*Full Tribunal Final Judgment Received	11	20	3	9	0	
*Small Claims Final Judgment Received		22	24	22	54	
Prior Year Ongoing MTT's	15					
Withdrawn MTT's	2					
**Total Documents Processed/Accts Updated	5,246	4,919	4,401	4,477	3,851	
Misc. Info: Website Hits (01/01/14 - 12/31/14)			60,178	91,691	89,246	

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

MTT Changed its Docket Lookup. I am unable to count the number of small claims judgments at this time.



Michigan Tax Tribunal Dockets Received in 2014

Appeal Types	New Only				
	2014	2013	2012	2011	2010
Classification	0	0	0	2	34
Com/Ind	10	22	5	16	22
RES/Other	7	11	26	26	21
Total	17	33	31	44	77

Dockets may contain multiple parcels and multiple assessments under appeal.

Prior year Dockets that are still on-going or settled are not listed.

MTT Changed its Docket Lookup. There may have been more dockets assigned during 2014.

Historic Township Housing Value Analysis

Using True Cash Value

Data processed during 2014. Listed on 2015 assessment roll

Year	Low	High	Average	Median	Mode		% Chg
2008	49,200	917,000	174,208	165,000		0.986	-1.43%
2009	44,800	852,800	159,416	151,400		0.918	-8.24%
2010	29,900	771,800	144,440	138,400	151,400	0.914	-8.59%
2011	34,400	771,800	128,334	123,400	131,600	0.892	-10.84%
2012	35,000	799,200	129,522	125,800	131,800	1.019	1.94%
2013	35,000	754,600	132,900	128,000	128,000	1.017	1.75%
2014	35,800	754,600	132,642	128,000	128,000	1.000	0.00%

*2014 VA exempted properties are not included in this analysis



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 2016 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.
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.
7. Implement monthly mailing to new eligible voters of the permanent absentee application list.
8. Implement new voting system/tabulators in conjunction with the State of Michigan.

Resources Needed

The attached year 2016 budget requests expenditures of \$101,430. The 2015 budget reflects just one unplanned and unbudgeted election being held, while the 2016 budget reflects three elections being held - the March Presidential Primary, August Primary and November General Election. The 2016 budget also accounts for a slight increase in Election Inspector pay and changing the pay structure from an hourly rate to flat rates.

Resources Available

For 2015, the Township will be reimbursed for many costs related to the May special election. For 2016, the Township will be reimbursed for many costs related to the March Presidential primary. The Township does not get reimbursed for any costs associated with the 2016 August and November elections.

**ELECTIONS**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-262.00-701.000	ELECTION INSPECTORS	\$ 27,813	\$ -	\$ 12,260	\$ 65,800
101-262.00-715.000	SOCIAL SECURITY/MEDICARE	63	-	30	200
101-262.00-718.000	PENSION CONTRIBUTION	15	-	10	30
101-262.00-724.000	WORKERS COMP	86	100	100	200
101-262.00-726.000	OFFICE SUPPLIES	6,052	2,000	3,500	4,500
101-262.00-740.000	MATERIAL & SUPPLIES	-	-	4,500	7,000
101-262.00-803.000	POSTAGE	5,148	1,000	2,000	6,000
101-262.00-818.000	CONTRACTUAL SERVICES	3,529	4,000	4,000	4,000
101-262.00-902.000	PUBLISHING/LEGAL NOTICES	789	-	340	1,200
101-262.00-956.000	MISCELLANEOUS	1,004	500	500	500
101-262.00-970.000	CAPITAL OUTLAY	-	-	-	12,000
Total		\$ 44,498	\$ 7,600	\$ 27,240	\$ 101,430



Elections Department Performance Indicators

ELECTION INSPECTORS					
	2010	2011	2012	2013	2014
New Election Inspectors	5	2	6	2	9
Net Loss/Gain	-2	-12	+3	-4	-7
Total Number of Election Inspectors	128	116	119	115	108
MOCK/STUDENT COUNCIL ELECTIONS					
# of Schools/Groups	1	0	2	0	0
Students Participating	1,000	0	1,400	0	0
ELECTIONS					
	Date and Type of Election	Number of Voters	% Voter Turnout	Dollars Reimbursed	
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%	Not Applicable	
	11/02 - General Election	9,792	56%	Not Applicable	
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%	Not Applicable	
	08/07 - Primary	4,015	22%	Not Applicable	
	11/06 - General Election	13,515	73%	Not Applicable	
2013	No Elections	--	--	--	
2014	08/05 - Primary	3,578	19%	Not Applicable	
	11/04 - General Election	9,716	52%	Not Applicable	
VOTER REGISTRATION					
	2010	2011	2012	2013	2014
New Voters	2,089	1,802	2,429	1,776	1,786
Cancellations	1,850	1,618	2,073	1,733	1,675
Number of Registered Voters	17,748	17,891	18,476	18,513	18,118
Number of Permanent Absentee Voters	2,490	2,504	2,820	2,660	2,968



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. And 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

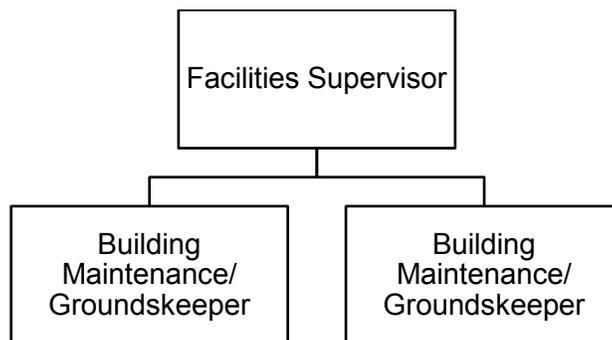
1. Grounds Maintenance
2. Building Maintenance
3. Management of Vehicle Maintenance
4. Equipment Maintenance
5. Interments/Foundations

Year 2016 Goals

1. Replace carpet at the Community Services Center.
2. Continue to provide snow and ice removal at the Community Services Center and Fire Station 2 to ensure the safety of the township residents and employees while entering and leaving the facilities.
3. Fabricate and install sign at Maple Ridge Cemetery.
4. Continue contracting interment services.
5. Continue grounds improvement efforts.
6. Fabricate and install an additional Columbarium.
7. Provide professional and courteous service to the cemetery patrons

Resources Needed

In 2016 the Cemetery expenditures are being merged with Building and Grounds as the management and maintenance of these assets will be performed by the same staff. The attached year 2016 budget requests expenditures of \$772,780, a decrease of \$314,900 (29%) less than the 2015 projected operating budget. The decrease is due to the replacement of the CSC roof in 2015.





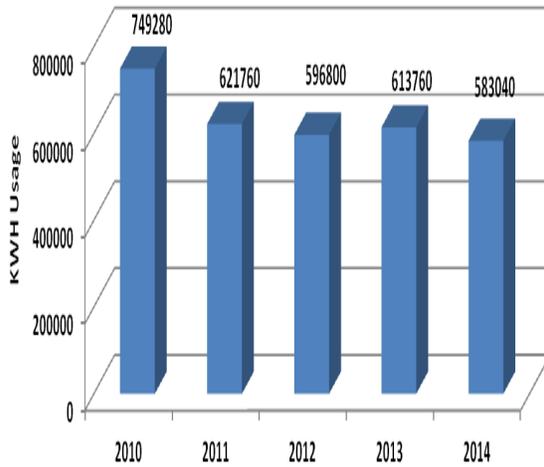
BUILDING AND GROUNDS

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-265.00-703.000	SALARIES	\$ 83,551	\$ 103,540	\$ 105,690	\$ 154,880
101-265.00-703.005	PART TIME HELP	14,401	21,140	17,990	-
101-265.00-703.010	OVERTIME	5,503	6,240	6,240	10,000
101-265.00-715.000	SOCIAL SECURITY/MEDICARE	7,391	10,150	10,150	11,850
101-265.00-716.000	HEALTH INSURANCE	14,491	24,480	19,300	43,650
101-265.00-716.010	DENTAL INSURANCE	1,822	2,810	2,810	4,200
101-265.00-717.000	LIFE INSURANCE	410	540	540	790
101-265.00-718.000	PENSION CONTRIBUTION	8,452	10,650	10,650	19,360
101-265.00-719.000	DISABILITY INSURANCE	609	810	810	1,180
101-265.00-724.000	WORKERS COMP	1,355	3,060	3,060	3,430
101-265.00-730.000	GASOLINE	3,901	6,030	4,240	7,440
101-265.00-731.000	PROPANE GAS	-	-	-	250
101-265.00-775.001	EQUIPMENT & SUPPLIES	9,876	6,500	6,500	13,800
101-265.00-805.000	ENGINEERING SERVICES	7,846	2,000	2,000	2,000
101-265.00-818.000	CONTRACTUAL SERVICES	67,293	67,340	67,340	87,870
101-265.00-853.000	TELEPHONE/COMMUNICATION:	14,215	15,300	15,300	15,400
101-265.00-921.030	UTILITIES - WATER	8,470	7,350	9,070	9,520
101-265.00-921.035	UTILITIES - SEWER	4,466	4,570	4,570	4,740
101-265.00-921.040	UTILITIES - ELECTRIC	74,855	80,910	80,910	89,670
101-265.00-921.045	UTILITIES - GAS	20,875	21,270	21,270	23,400
101-265.00-930.000	BUILDING MAINT & REPAIRS	56,027	50,900	50,900	51,400
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	6,334	10,650	20,020	18,910
101-265.00-931.000	VEHICLE MAINT & REPAIR	-	-	-	2,000
101-265.00-956.000	MISCELLANEOUS	457	600	600	3,100
101-265.00-960.000	EDUCATION & TRAINING	-	-	600	850
101-265.00-970.000	CAPITAL OUTLAY	-	1,450	627,120	193,090
Total		\$ 412,600	\$ 458,290	\$ 1,087,680	\$ 772,780

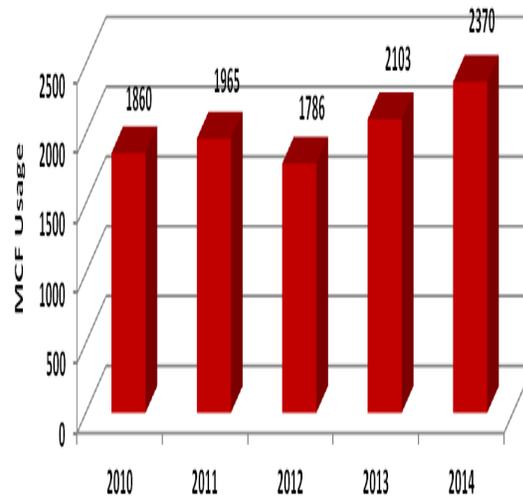
Staffing Levels			
	2014	2015	2016
Facilities Supervisor	0.00	0.00	1.00
Bldg Maint/Grnds Keeper	0.00	0.00	2.00
Total	0.00	0.00	3.00



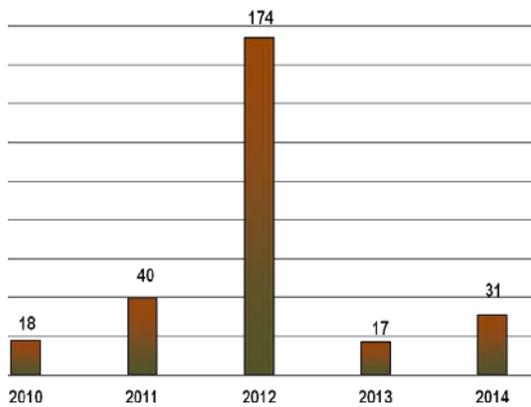
Community Services Center Utility Tracking - Electric



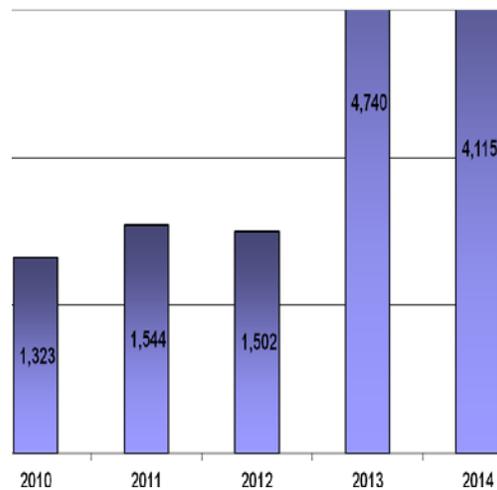
Community Services Center Utility Tracking - Gas



Unscheduled Maintenance Service Calls

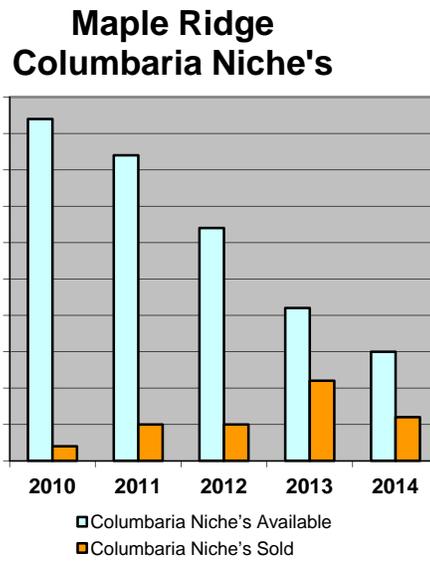
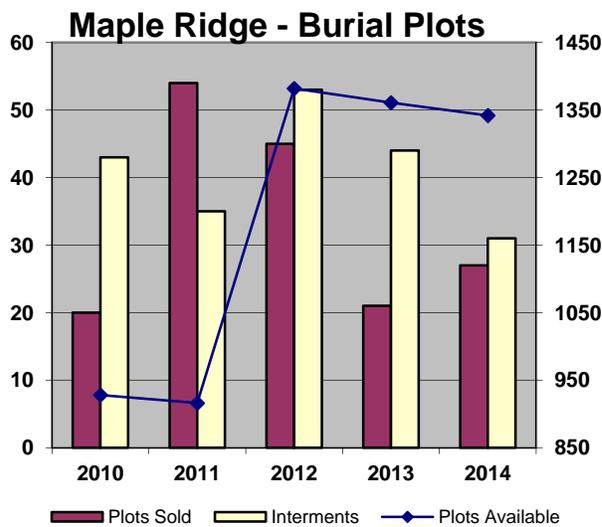


Personnel Hours Building & Grounds Maintenance

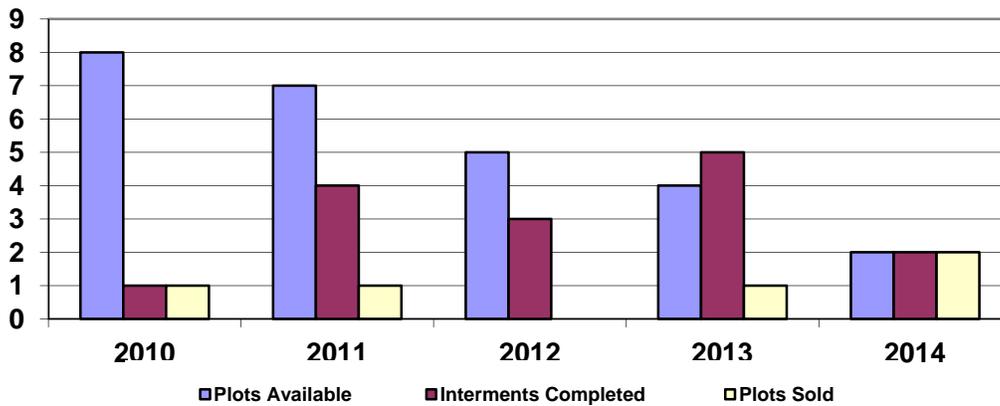




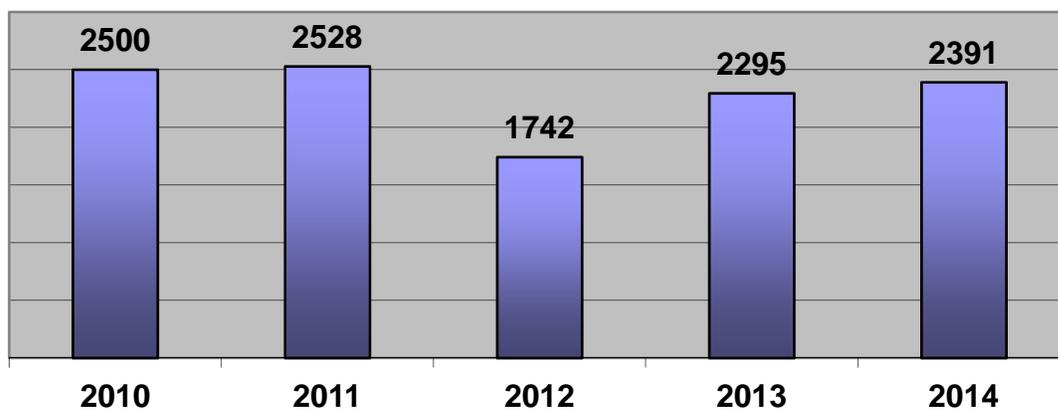
2016 CEMETERY Indicators of Departmental Objectives/Goals



Markham



Personnel Hours





DEPARTMENT – Stormwater (281)

Purpose or Objective of this Department

To manage the Delhi Charter Township (Delhi) Stormwater Phase II program to protect and improve local water quality in full compliance with state and federal regulations including but not limited to sampling of streams and rivers; inspecting and cleaning catch basins on township and public school properties; cleaning township streets; and performing public education. In addition, work with the Ingham County Drain Commission to resolve drainage problems in the best interest of Delhi and its citizens. Lastly, plan future stormwater improvements to successfully utilize state and federal grant monies to simultaneously improve water quality and save money for both Delhi (at large drain assessments) and its citizens (individual drain assessments).

Activities of this Department

1. Participate with the Ingham County Drain Commission to resolve drainage problems in specific drainage basins and throughout Delhi to promote an effective and efficient storm water collection and treatment system.
2. Manage and/or conduct all activities necessary to comply with Delhi's National Pollutant Discharge Elimination System Stormwater permit for all Delhi and school owned properties.
3. Participate in the Greater Lansing Regional Committee on stormwater. A multi-jurisdictional group managed through Tri-County Regional planning to collaborate on Stormwater Phase II compliance.

Year 2016 Goals

1. Maintain compliance with Delhi's Phase II Stormwater permit.
2. Continue Best Management Practices for Stormwater Phase II objectives.
3. Continue the street tree grant program to assist with stormwater management and promote public health benefits.

Resources Needed

The attached year 2016 budget requests expenditures of \$451,230, a decrease of \$1,270 from the 2015 projected budget.

**STORM WATER**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-281.00-703.000	SALARIES	\$ 28,434	\$ 26,340	\$ 26,340	\$ -
101-281.00-703.005	PART TIME HELP	11,625	15,880	17,420	-
101-281.00-703.010	OVERTIME	919	890	890	-
101-281.00-715.000	SOCIAL SECURITY/MEDICARE	2,952	3,330	3,330	-
101-281.00-716.000	HEALTH INSURANCE	4,896	6,240	4,920	-
101-281.00-716.010	DENTAL INSURANCE	622	720	720	-
101-281.00-717.000	LIFE INSURANCE	140	140	140	-
101-281.00-718.000	PENSION CONTRIBUTION	2,914	2,750	2,750	-
101-281.00-719.000	DISABILITY INSURANCE	208	210	210	-
101-281.00-724.000	WORKERS COMP INSUR	523	930	930	-
101-281.00-726.000	OFFICE SUPPLIES	-	500	250	250
101-281.00-730.000	GASOLINE	1,331	1,540	1,080	800
101-281.00-741.000	OTHER OPERATING EXP	-	250	250	250
101-281.00-742.000	LABORATORY SUPPLIES	3,700	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 SUPP	160	250	250	250
101-281.00-801.000	LEGAL FEES	-	1,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	2,031	2,000	2,000	2,000
101-281.00-818.000	CONTRACTUAL SERVICES	-	690	20,690	20,000
101-281.00-818.225	SOLID WASTE DISPOSAL	630	2,000	2,000	2,000
101-281.00-853.000	TELEPHONE/COMMUNICATION	(130)	140	140	140
101-281.00-928.000	REGULATORY FEES	7,337	7,340	7,340	7,470
101-281.00-930.020	EQUIP MAIN & REPAIR	7,278	6,430	6,430	4,300
101-281.00-956.000	MISCELLANEOUS	193	200	200	200
101-281.00-956.005	COMMUNITY OUTREACH	5,484	22,600	20,400	22,600
101-281.00-960.000	EDUCATION & TRAINING	900	1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS	157,651	264,470	157,650	167,650
101-281.00-970.000	CAPITAL OUTLAY	-	370	370	-
101-281.00-991.000	PRINCIPAL	168,746	168,800	168,800	168,800
101-281.00-999.010	SEWER FUND COST ALLOC	-	-	-	47,520
Total		\$ 408,543	\$ 542,010	\$ 452,500	\$ 451,230



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 to combine federal, state and local funding for road improvements in the Township.
- 3. Sidewalks:** Coordinate the installation of sidewalks in all new developments and some developed areas to promote a walkable community. Repair and upgrade damaged sidewalks. Combine federal, state, and local funding to implement the Non-Motorized Transportation Plan.

Year 2016 Goals

1. To work with the DDA, Ingham County Road Department, 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 2016 budget reflects expenditures of \$911,800 which is a decrease of \$2,820 from the 2015 projected expenditures. This budget anticipates expenditures being funded from general fund revenues.

**INFRASTRUCTURE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-446.00-922.000	STREETLIGHTS	\$ 346,733	\$ 360,000	\$ 360,000	\$ 362,500
101-446.00-969.000	STREET IMPROVEMENTS	362,715	47,500	6,500	363,100
101-446.00-969.002	SIDEWALK IMPROVE/REPAIR	301,513	75,000	79,000	165,000
101-446.00-970.000	CAPITAL OUTLAY	-	16,000	-	-
101-446.00-971.140	RAM TRAIL	184,785	441,320	469,120	21,200
101-446.00-971.141	RAM TRAIL EASEMT-MATHENY	3,100	-	-	-
Total		\$ 1,198,846	\$ 939,820	\$ 914,620	\$ 911,800



Street Improvements (in Partnership with Ingham County Department of Roads & Transportation)						
	2009	2010	2011	2012	2013	2014
Miles of Roadway	.25	.23	1.92	.53	.69	2.3

Year	Sidewalk Inspections	Sidewalk/Trail Construction*
2007	55 miles	.19 miles
2008	20 miles	2.88 miles
2009	24 miles	0
2010	7 miles	0
2011	68 miles	0
2012	26 miles	.88 miles
2013	17 miles	3.3 miles
2014	16.66 miles	5.5 miles
<i>*approximate</i>		



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.

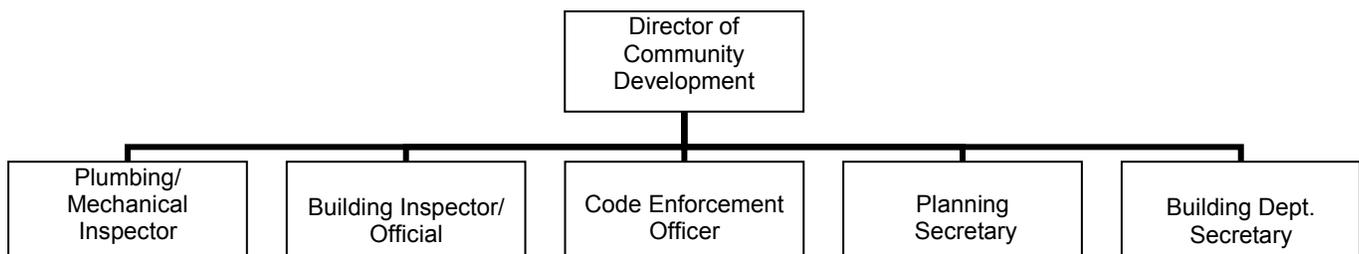
Activities of the Department

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 Authorized Public Agency/Municipal Enforcing Agency 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 2016 Department Goals

- Begin to facilitate implementation of recommendations that will be identified via the Cedar Street Revisioning planning process.
- Continue implementation of the Non-Motorized Transportation Plan.
 - Facilitate implementation of the first phase/year of ADA Transition Plan repairs.
 - Work with Ingham County, the City of Mason, and other impacted regional partners to promote use of the County Trail millage for the Holt to Mason Trail.
 - Plan for a short trail connection between Trailhead Park and the existing trail on Cedar Street.
- Continue to implement pro-active code enforcement and the Rental Registration and Inspection program.
- 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 to provide leadership and support for special projects and other tasks.
- Strive to improve the attendance record of the Planning Commission and Zoning Board of Appeals in order to facilitate Township of Excellence designation by the Michigan Townships Association.

The fiscal year 2016 budget request is for \$732,180, a decrease of \$94,430 from the 2015 projected actual year end budget of \$826,610 and a decrease of \$100,210 from the amended 2015 anticipated budget of \$832,390. The 2016 requested decreases due to reductions in contractual planning services and capital outlay. The decrease in 2015 projected actual year end and the amended 2015 anticipated budget is due to lower than anticipated health care costs.





COMMUNITY DEVELOPMENT

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-721.00-703.000	SALARIES	\$ 330,254	\$ 338,200	\$ 338,200	\$ 347,970
101-721.00-703.005	PART TIME HELP	-	15,950	18,900	19,500
101-721.00-704.000	PLANNING COMM SALARIES	6,960	13,200	13,200	13,200
101-721.00-715.000	SOCIAL SECURITY/MEDICARE	25,176	27,200	28,450	29,200
101-721.00-716.000	HEALTH INSURANCE	68,426	77,410	64,310	68,810
101-721.00-716.010	DENTAL INSURANCE	7,286	7,900	7,450	7,450
101-721.00-717.000	LIFE INSURANCE	1,678	1,730	1,730	1,780
101-721.00-718.000	PENSION CONTRIBUTION	33,056	33,820	33,820	43,560
101-721.00-719.000	DISABILITY INSURANCE	2,500	2,570	2,570	2,650
101-721.00-724.000	WORKERS COMPENSATION	1,539	1,620	1,740	1,760
101-721.00-725.000	CLOTHING/CLEANING ALLOW	333	1,000	1,000	1,200
101-721.00-726.000	OFFICE SUPPLIES	1,048	2,000	2,500	2,500
101-721.00-730.000	GASOLINE	3,504	4,590	4,590	4,600
101-721.00-801.000	LEGAL FEES	14,555	10,000	10,000	10,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBSCR	1,365	1,800	1,800	1,800
101-721.00-803.000	POSTAGE	2,704	1,800	2,200	2,200
101-721.00-818.000	CONTRACTUAL SERVICES	38,142	22,950	22,950	22,950
101-721.00-818.040	CONTR SERV-PLANNING	3,750	110,000	110,000	30,000
101-721.00-853.000	TELEPHONE/COMM	4,461	3,500	4,400	4,400
101-721.00-870.000	MILEAGE	-	300	300	300
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	2,308	3,350	5,000	3,350
101-721.00-930.063	NSP-4184/4136 WILLOUGHBY	2,227	-	-	-
101-721.00-930.065	NSP-4556 GROVE AVE..	-	80,000	80,000	80,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	3,178	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	3,363	4,000	4,000	4,000
101-721.00-956.000	MISCELLANEOUS	313	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMENT EXP	12,881	18,000	18,000	18,000
101-721.00-959.000	SOIL EROSION & SED CNTRL EXP	-	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	3,704	6,500	6,500	6,500
101-721.00-970.000	CAPITAL OUTLAY	177,681	38,500	38,500	-
Total		\$ 752,390	\$ 832,390	\$ 826,610	\$ 732,180

Staffing Levels			
	2014	2015	2016
Director of Community Develop	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Plumbing/Mechanical Official	1.00	1.00	1.00
Building Inspector/Official	1.00	1.00	1.00
Seasonal Code Enforcement Off	0.00	0.50	0.50
Secretaries	2.00	2.00	2.00
Total	6.00	6.50	6.50



Selected Departmental Indicators

Planning & Zoning								
	2007	2008	2009	2010	2011	2012	2013	2014
Rezoning	5	7	0	2	2	1	0	1
Special Use Permit	4	6	1	2	7	5	5	2
Text Amendments	21	5	4	2	2	2	1	3
Site Plans Submitted	10	3	9*	8*	12*	11*	4	2
Number of Zoning Board of Appeals Mtgs.	8	5	6	4	3	4	5	9
Number of ZBA cases	11	7	8	4	5	5	6	14
Variance Granted	9	6	4.5	4	4	5	4	13
Appeals/Request for Interpretation	2	0	2	0	0	0	0	0
<i>*including Administratively approved plans.</i>								
Building & Trades Permit/Inspection Activity								
	2007	2008	2009	2010	2011	2012	2013	2014
Permits Issued (building & trades)	1,157	986	1,141	1,300	1,165	1,140	1,093	1,344
Number of Inspections Completed	2,878	2,509	2,047	2,646	2,300	2,222	2,236	2,861
Permit Revenue	\$312,958	\$143,514	\$146,233	\$171,416	\$173,426	\$137,310	\$196,593	\$234,960
SESC Permit & Inspection Activity (APA & MEA Programs)								
	2007	2008	2009	2010	2011	2012	2013	2014
Permits Issued		46	53	66	41	46	73	83
Total APA Projects		21	25	16	4	3	4	3
Waivers Provided		6	12	26	20	28	17	20
Number of Inspections		628	1,057	526	531	496	635	813
SESC Permit Revenue		\$19,476	\$23,056	\$28,444	\$25,798	\$18,504	\$33,668	\$38,946
<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								
	2007	2008	2009	2010	2011	2012	2013	2014
Code Enforcement Cases	585	530	563	571	565	415	499	523
Total Registered Rental Units	2,341	2,480	2,493	2,521	2,579	2,672	2,664	2,732
Rental Inspections Completed	1,606	1,400	2,058	1,364	2,216	1,571	1,957	1,547
Newly Registered Properties	*	33	50	35	67	56	41	93
<i>* This data was not previously tracked.</i>								
Land Divisions								
	2007	2008	2009	2010	2011	2012	2013	2014
# of Applications	*	11	5	3	8	9	13	5
# Approved or Approved w/ Conditions	*	11	5	3	7	9	13	5
Application Fees		\$3,125	\$1,895	\$875	\$2,000	\$2,000	\$3,000	\$1,000



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

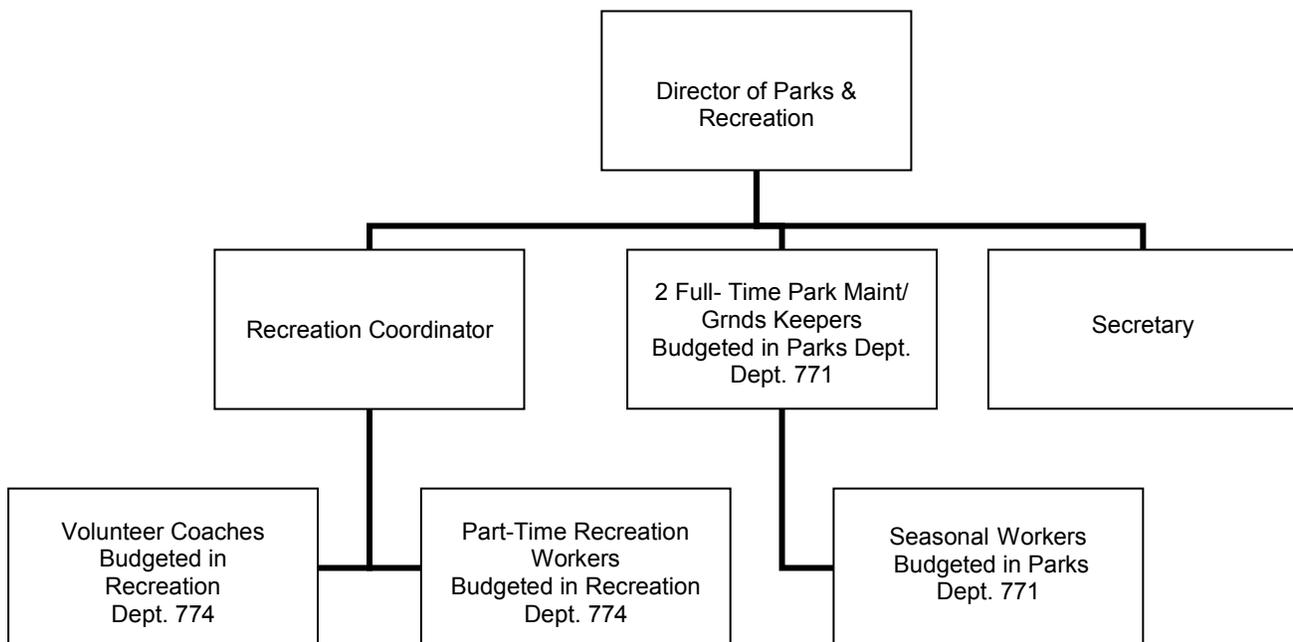
Expenditures in this activity include costs related to departmental staff which includes Director, Recreation Coordinator and Secretary. Also included is the stipend for the Park Commissioners, plus other administrative costs such as master plan research, memberships, education, insurance, office supplies,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

Year 2016 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 2016 budget requests expenditures of \$269,700. The budget reflects three full-time positions. This budget will allow us to continue providing quality parks, recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of cooperation between the Township and Holt Public Schools.





PARKS ADMINISTRATION

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
101-752.00-703.000	SALARIES	\$ 111,503	\$ 168,820	\$ 168,820	\$ 173,700
101-752.00-703.010	OVERTIME	-	1,000	1,000	1,000
101-752.00-704.001	PARK COMMISSION COMPEN	4,920	5,460	4,860	5,460
101-752.00-715.000	SOCIAL SECURITY/MEDICARE	8,792	13,410	13,410	13,790
101-752.00-716.000	HEALTH INSURANCE	10,371	24,450	14,650	15,690
101-752.00-716.010	DENTAL INSURANCE	1,035	2,150	1,560	1,560
101-752.00-717.000	LIFE INSURANCE	566	900	870	890
101-752.00-718.000	PENSION CONTRIBUTION	11,150	16,900	16,900	21,720
101-752.00-719.000	DISABILITY INSURANCE	844	1,290	1,290	1,320
101-752.00-724.000	WORKERS COMP INSUR	1,286	3,800	3,800	4,020
101-752.00-726.000	OFFICE SUPPLIES	1,992	2,000	2,000	2,000
101-752.00-802.000	MEMBERSHIPS,DUES,SUBS	588	1,000	1,000	1,000
101-752.00-803.000	POSTAGE	382	1,500	500	500
101-752.00-818.000	CONTRACTUAL SERVICES	3,590	7,500	7,500	7,500
101-752.00-853.000	TELEPHONE/COMM	6,027	7,550	7,550	7,550
101-752.00-956.000	MISCELLANEOUS	4,420	6,000	6,000	6,000
101-752.00-960.000	EDUCATION & TRAINING	1,089	5,000	5,000	5,000
101-752.00-967.000	MASTER PLAN RESEARCH	11,142	3,000	4,730	1,000
Total		\$ 179,697	\$ 271,730	\$ 261,440	\$ 269,700

Staffing Levels			
	2014	2015	2016
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	3.60	2.70	2.00
Seasonal Workers-FTE	5.20	6.20	6.90
Total	11.80	11.90	11.90



Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2010	2011	2012	2013	2014
	Number of Teams				
Adult Softball Summer League	21	23	23	20	17
Adult Softball Fall League	20	18	19	19	15
Youth Basketball	47	48	42	43	32
Youth Floor Hockey	22	21	15	19	13
Youth Competitive Softball	27	27	29	26	24
Youth Recreational Softball & Baseball	69	60	43	43	39
Youth Soccer	24	23	23	23	20
Youth Flag Football	35	20	20	19	18
Youth Volleyball	12	13	15	12	11
Eastside Soccer	-	-	4	7	7

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	263	326	324	300
Adult Softball Fall League	270	216	273	285	225
Youth Basketball	402	424	358	365	290
Youth Floor Hockey	205	197	170	160	125
Youth Competitive Softball	442	324	348	338	288
Youth Recreational Softball & Baseball	833	635	514	516	522
Youth Soccer	184	243	250	233	236
Youth Flag Football	214	207	187	168	170
Youth Volleyball	120	120	142	121	107
Eastside Soccer	-	-	49	85	44

Lessons-Special Events-Camps-Trips	Number of Participants				
	Tennis Lessons - Youth & Adults	155	-	-	-
Hershey Track & Field	700	700	700	550	563
Punt, Pass & Kick	80	80	76	36	14
Pitch, Hit & Run	80	80	88	109	38
Summer Baseball Camp	33	-	-	-	-
Summer Softball Camp	27	-	21	33	19
Senior Citizens Day Trips	11 trips	11 trips	10 trips	10 trips	-

Park Activities					
Number of Parks Maintained	9	9	9	11	11
Number of Acres of Parks Maintained	120	120	120	125	125
Number of Acres of School Property Maintained	53	53	53	53	145
Number of Pavilion Reservations	100	138	151	190	214

NOTES

School district reimburses township for cost of maintenance for property used for recreation programs. Additional support is 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 125 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 2016 Goals

1. Continue to maintain the high quality of the parks appearances.
2. Conversion of two positions from permanent part-time to full-time.
3. Constructed a new restroom / storage building at Kiwanis Park.
4. Construction of cold storage facility at Valhalla Park.

Resources Needed

The attached year 2016 budget requests expenditures of \$906,780. The budget reflects two full-time positions, 15 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

\$53,000 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 DEPARTMENT**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-771.00-703.000	SALARIES	\$ -	\$ -	\$ -	\$ 92,870
101-771.00-703.005	PART TIME HELP	126,664	116,830	90,000	-
101-771.00-703.010	OVERTIME	7,635	5,000	12,000	5,000
101-771.00-703.051	SEASONAL LABOR	102,119	142,280	119,000	181,910
101-771.00-715.000	SOCIAL SECURITY/MEDICARE	18,088	20,210	16,760	21,410
101-771.00-716.000	HEALTH INSURANCE	-	-	-	20,860
101-771.00-716.010	DENTAL INSURANCE	-	-	-	2,130
101-771.00-717.000	LIFE INSURANCE	-	-	-	480
101-771.00-718.000	PENSION CONTRIB	-	-	-	11,610
101-771.00-719.000	DISABILITY INSURANCE	-	-	-	710
101-771.00-724.000	WORKERS COMP INSUR	3,186	7,450	4,000	4,500
101-771.00-725.000	CLOTHING/CLEANING ALLOW	2,205	2,500	2,500	2,500
101-771.00-730.000	GASOLINE	18,657	16,900	16,900	16,900
101-771.00-748.000	TOOLS	2,496	2,500	2,500	2,500
101-771.00-775.001	EQUIPMENT & SUPPLIES	8,039	8,000	8,000	8,000
101-771.00-775.003	SAFETY EQUIP AND SUPPLIES	201	500	500	500
101-771.00-818.000	CONTRACTUAL SERVICES	35,817	23,200	23,200	23,200
101-771.00-921.030	UTILITIES - WATER	7,048	9,200	9,200	9,200
101-771.00-921.035	UTILITIES - SEWER	3,830	4,500	4,500	4,500
101-771.00-921.040	UTILITIES - ELECTRIC	36,380	38,000	38,000	38,000
101-771.00-921.045	UTILITIES - GAS	2,823	4,600	4,600	4,600
101-771.00-930.000	BLDG MAINT & REPR	23,190	20,000	25,000	20,000
101-771.00-930.010	GROUNDS MAINT & REPAIRS	16,770	20,000	20,000	20,000
101-771.00-930.020	EQUIPMENT MAIN & REPAIR	15,586	15,000	15,000	15,000
101-771.00-931.000	VEHICLE REPAIR/MAINT	7,237	5,000	5,000	5,000
101-771.00-956.000	MISCELLANEOUS	2,083	2,000	3,000	2,000
101-771.00-970.000	CAPITAL OUTLAY	158,810	30,000	34,950	393,400
101-771.00-999.590	TRANS OUT - SEWER FUND	6,000	-	-	-
Total		\$ 604,863	\$ 493,670	\$ 454,610	\$ 906,780



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 2016 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.
3. Purchase of new recreation software to allow on-line registration.

Resources Needed

The attached year 2016 budget requests expenditures of \$90,780. The budget reflects the cost new recreation software to allow for on line registration, equipment, awards, officials for recreation programs and cost associated with township special events. 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	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-774.00-703.000	SALARIES	\$ 53,350	\$ -	\$ -	\$ -
101-774.00-715.000	SOCIAL SECURITY/MEDICARE	3,753	-	-	-
101-774.00-716.000	HEALTH INSURANCE	5,804	-	-	-
101-774.00-716.010	DENTAL INSURANCE	555	-	-	-
101-774.00-717.000	LIFE INSURANCE	270	-	-	-
101-774.00-718.000	PENSION CONTRIBUTION	5,335	-	-	-
101-774.00-719.000	DISABILITY INSURANCE	404	-	-	-
101-774.00-724.000	WORKERS COMP INSUR	1,012	-	-	-
101-774.00-739.000	T-SHIRTS & UNIFORMS	8,061	15,000	15,000	15,000
101-774.00-739.001	AWARDS & TROPHIES	794	2,500	2,500	2,500
101-774.00-775.001	EQUIPMENT & SUPPLIES	15,664	15,500	15,500	15,500
101-774.00-802.001	ASA MEN'S FEES-SOFTBALL	834	1,320	1,320	1,320
101-774.00-802.002	ADULT SOFTBALL UMPIRES	1,200	2,000	2,000	2,000
101-774.00-812.000	RECREATION ENTRY FEES	170	1,300	1,300	1,300
101-774.00-818.000	CONTRACTUAL SERVICES	12,505	15,860	15,860	15,860
101-774.00-910.001	ASA FIELD INSURANCE	300	300	300	300
101-774.00-956.000	MISCELLANEOUS	911	500	500	500
101-774.00-956.040	SPECIAL EVENTS	24,470	6,500	11,500	11,500
101-774.00-970.000	CAPITAL OUTLAY	-	-	-	25,000
Total		\$ 135,393	\$ 60,780	\$ 65,780	\$ 90,780

**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 2016 budget requests expenditures of \$551,400 and transfers out of \$2,624,170 for a total of \$3,175,570. Expenditures increased \$23,590 from the 2015 projection of \$527,810 and transfers out increased \$397,770 from the 2015 projected expenditures of \$2,226,400, a net increase of \$421,360 from the 2015 projected total of \$2,754,210.

GENERAL FUND OTHER FUNCTIONS

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-850.00-714.000	RETIREE'S BENEFITS	\$ 325,609	\$ 316,910	\$ 316,910	\$ 312,300
101-850.00-720.000	UNEMPLOYMENT-REIMB	-	5,000	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	6,006	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	17,677	15,000	25,000	20,000
101-850.00-803.000	POSTAGE	6,388	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	111,571	63,500	52,200	52,200
101-850.00-902.001	NEWSLETTER	2,194	4,400	4,400	4,400
101-850.00-910.000	INSURANCE & BONDS	42,926	50,000	43,100	50,000
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	6,811	11,000	6,600	8,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	2,112	2,270	600	600
101-850.00-956.000	MISCELLANEOUS	20,803	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 ADJUSTMENTS TO CO	11,081	12,000	12,000	12,000
101-850.00-967.020	TWP PROP-DRAIN/TAX/SAD	6,355	3,500	3,500	4,000
101-850.00-970.000	CAPITAL OUTLAY	9,480	-	5,000	23,550
101-850.00-991.000	PRINCIPAL	1,363	1,660	1,660	7,710
101-850.00-995.000	INTEREST	920	840	840	640
101-850.00-999.206	TRANSF OUT TO FIRE FUND	558,044	908,770	783,370	1,142,550
101-850.00-999.207	TRANS OUT TO POLICE FUND	1,339,567	1,444,610	1,443,030	1,481,620
Total		\$ 2,468,908	\$ 2,890,460	\$ 2,754,210	\$ 3,175,570



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.
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 2016 budget requests expenditures of \$158,320.

DEBT SERVICE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
101-905.00-991.200	PRINC - VALHALLA PARK 2	\$ 33,333	\$ 33,340	\$ 33,340	\$ 33,340
101-905.00-991.330	PRINC PYMT-2013 CAPITAL IMP	100,000	100,000	100,000	100,000
101-905.00-995.200	INTEREST - VALHALLA PARK 2	6,398	5,240	5,240	4,080
101-905.00-995.330	INTER PYMT-2013 CAPITAL IMPI	38,526	22,990	22,990	20,900
Total		\$ 178,257	\$ 161,570	\$ 161,570	\$ 158,320



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

Year 2016 Goals

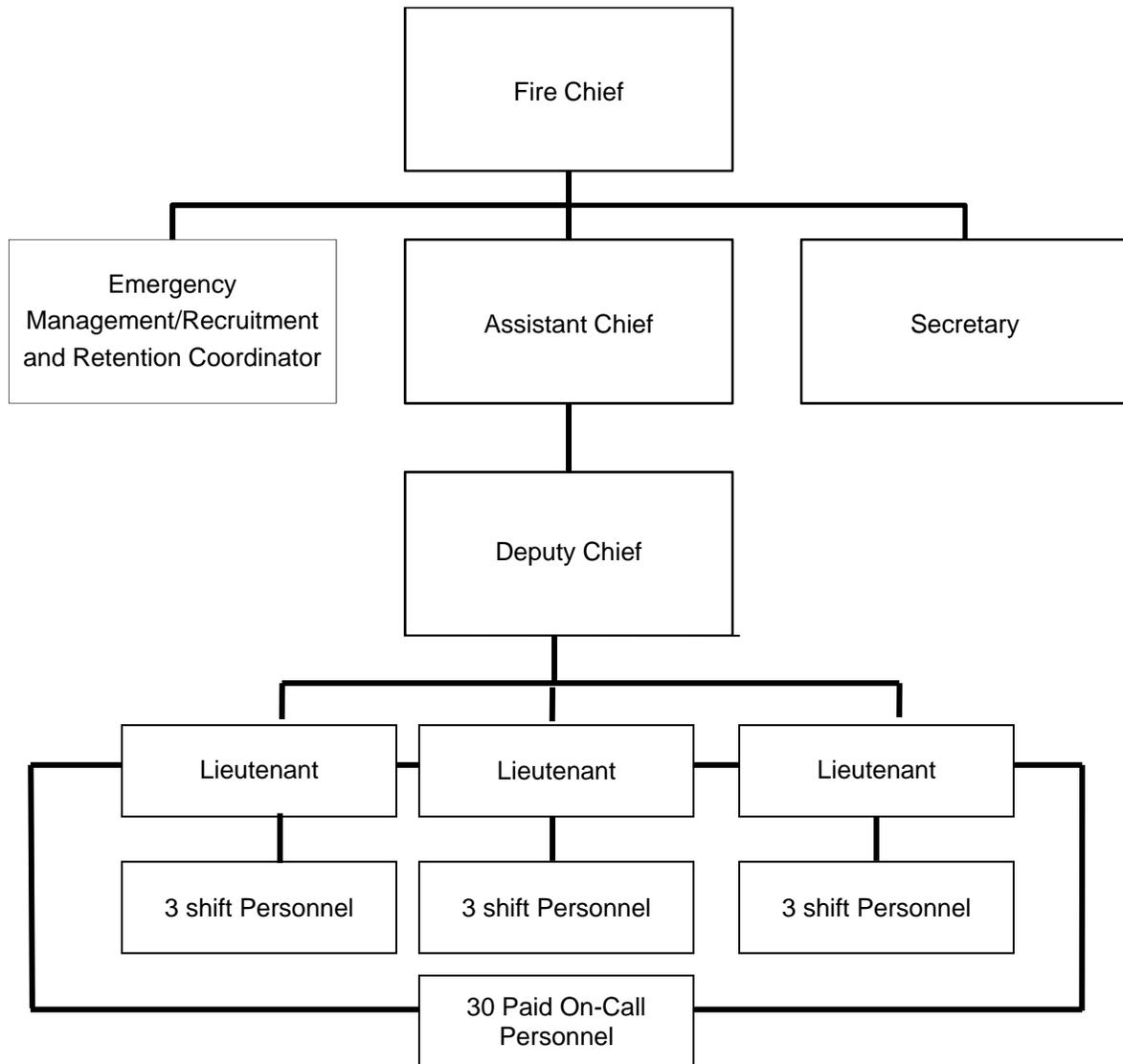
- Formalize the creation of an Office of Emergency Management within the Fire Department and continue the planning of emergency operations and hazard mitigation within the township.
- Place a third ambulance in service and take a bold look at the staffing matrix of the fire department.
- Look at new models for community risk reduction and apply those to the township as a model for others to replicate.
- Increase the efficiency and response of the automatic aid model in regards to fire and emergency medical response.
- Continue to be a leader in Metro Lansing Shared Services and look at new ways to further the collaboration to reduce costs.
- Use the accreditation process to find ways to improve services and streamline processes of policy, procedure and standard operating guidelines.

Resources Needed

The attached 2016 budget requests expenditures of \$2,258,650 an increase of \$105,900 from 2015 projected expenditures. This budget reflects personnel costs of a full time chief, assistant chief, Recruitment/Retention Emergency Manager, secretary, and 12 full time firefighter/paramedics. Part time personnel costs include 24hr/365day/52 weeks for part-time staffing to supplement the fire suppression and EMS forces during the week. With the creation of the Office of Emergency Management and Delhi becoming its own program the need for an Emergency Manager for the township was important. This budget solves that problem with a dual role position of Recruitment/Retention and Emergency Manager.



FIRE FUND



Staffing Levels			
	2014	2015	2016
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	0.30	0.00
Emerg Managemt/Recruitment & Retention Coord	0.00	0.00	1.00
Lieutenant/Shift Supervisor	3.00	3.00	3.00
Shift Personnel	9.00	9.00	9.00
5th Man/PT Help	2.80	3.00	4.20
On-Call/Volunteer-FTE's	4.20	4.20	3.70
Total	23.00	22.50	23.90

**FIRE FUND SUMMARY (206)**

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Taxes	\$ 1,030,802	\$ 1,029,500	\$ 1,031,320	\$ 1,060,700
Grants and Revenue Sharing	134,019	55,000	155,000	38,400
Other	<u>152,707</u>	<u>168,960</u>	<u>183,060</u>	<u>17,000</u>
Total Revenues	1,317,528	1,253,460	1,369,380	1,116,100
Expenditures				
Public Safety	<u>1,884,870</u>	<u>2,162,230</u>	<u>2,152,750</u>	<u>2,258,650</u>
Total Expenditures	1,884,870	2,162,230	2,152,750	2,258,650
Other Financing Sources (Uses)				
Transfer in from General Fund	<u>558,044</u>	<u>908,770</u>	<u>783,370</u>	<u>1,142,550</u>
Total Other Financing Sources	558,044	908,770	783,370	1,142,550
Revenues over (under) expenditures	(9,298)	-	-	-
Fund Balance, Beginning	<u>29,105</u>	<u>19,807</u>	<u>19,807</u>	<u>19,807</u>
Fund Balance, Ending	<u>\$ 19,807</u>	<u>\$ 19,807</u>	<u>\$ 19,807</u>	<u>\$ 19,807</u>



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 \$1,068,325 has been reduced by \$14,560 to account for possible delinquent taxes and tax adjustments, resulting in a budgeted amount of \$1,050,000.

Industrial Facilities Tax and Service Fees 404.000

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes (0.75 mills instead of 1.5 mills). The taxable value for those properties is 9,700,351. The Fire Fund also receives a portion of fees paid in lieu of taxes. 2016 revenue is budgeted at \$8,600.

FIRE DEPARTMENT REVENUE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
206-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,019,153	\$ 1,018,800	\$ 1,020,620	\$ 1,050,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	8,445	8,600	8,600	8,600
206-000.00-445.000	DELQ TAX	2,861	2,000	2,000	2,000
206-000.00-445.005	DELINQ INTEREST & PENALTY	343	100	100	100
206-000.00-505.000	FEDERAL GRANT	134,019	55,000	75,000	-
206-000.00-570.000	STATE GRANTS	-	-	80,000	38,400
206-000.00-675.030	DONATIONS FOR FIRE DEPT.	-	-	-	-
206-000.00-686.000	TRAINING REIMB FROM FETA FL	141,270	151,960	151,960	-
206-000.00-687.000	REFUNDS/REBATE/REIMB	11,437	17,000	31,100	17,000
206-000.00-699.150	TRANSF IN - GENERAL FUND	558,044	908,770	783,370	1,142,550
Total		\$ 1,875,572	\$ 2,162,230	\$ 2,152,750	\$ 2,258,650



FIRE DEPARTMENT

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
206-336.00-703.000	SALARIES	\$ 786,539	\$ 884,020	\$ 832,000	\$ 946,000
206-336.00-703.005	PART TIME HELP	111,153	113,750	113,750	116,630
206-336.00-703.010	OVERTIME	131,130	143,490	142,980	136,290
206-336.00-703.011	HOLIDAY PAY	24,450	21,600	23,400	21,600
206-336.00-703.019	SALARIES-SAFER GRANT	53,350	54,630	10,890	-
206-336.00-705.000	BOARD OF APPEALS-PER DIEM	-	500	500	500
206-336.00-709.000	VOLUNTEER FIREMENS SALARIE:	72,646	129,700	129,700	129,700
206-336.00-709.019	VOLUNTEER FF-SAFER GRANT	19,846	51,350	98,220	-
206-336.00-714.000	RETIREE'S BENEFITS	89,913	72,200	88,880	87,590
206-336.00-715.000	SOCIAL SECURITY/MEDICARE	91,721	109,000	106,000	112,000
206-336.00-716.000	HEALTH INSURANCE	129,619	170,000	151,350	195,830
206-336.00-716.010	DENTAL INSURANCE	16,928	20,800	19,260	24,330
206-336.00-716.019	HEALTH INSUR-SAFER GRANT	15,485	16,650	3,030	-
206-336.00-716.119	DENTAL INSUR-SAFER GRANT	970	1,730	210	-
206-336.00-717.000	LIFE INSURANCE	2,630	4,510	4,240	4,600
206-336.00-717.019	LIFE INSUR-SAFER GRANT	270	280	60	-
206-336.00-718.000	PENSION CONTRIBUTION	75,218	88,410	83,000	113,000
206-336.00-718.019	PENSION CONTRIB-SAFER	5,335	5,470	1,090	-
206-336.00-719.000	DISABILITY INSURANCE	5,421	6,680	6,400	7,000
206-336.00-719.019	DISABILITY INSUR-SAFER	404	420	100	-
206-336.00-720.000	UNEMPLOYMENT-REIMB	-	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	28,083	33,000	33,620	34,500
206-336.00-724.019	WORKER COMP-SAFER	1,231	1,500	310	-
206-336.00-725.000	CLOTHING/CLEANING ALLOW	5,145	6,300	6,300	6,200
206-336.00-726.000	OFFICE SUPPLIES	2,436	2,700	3,300	3,000
206-336.00-730.000	GASOLINE	27,463	27,000	27,000	27,000
206-336.00-734.000	UNIFORMS	6,749	6,000	6,000	6,500
206-336.00-760.000	MEDICAL SUPPLIES	29,573	25,000	25,000	27,500
206-336.00-801.000	LEGAL FEES	11,297	10,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	3,908	4,250	4,250	4,250
206-336.00-804.000	PHYSICALS	11,072	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,323	1,500	1,500	1,500
206-336.00-818.000	CONTRACTUAL SERVICES	19,657	17,640	6,440	38,080
206-336.00-851.000	RADIO REPAIR & MAINT	-	-	-	40,000
206-336.00-853.000	TELEPHONE/COMM	4,549	5,800	5,800	5,800
206-336.00-884.019	ADVERTISING-SAFER GRANT	3,900	-	-	-
206-336.00-910.000	INSURANCE & BONDS	46,547	57,280	46,550	57,280
206-336.00-921.030	UTILITIES - WATER	551	600	600	600
206-336.00-921.035	UTILITIES - SEWER	623	800	800	800
206-336.00-921.040	UTILITIES - ELECTRIC	928	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	2,602	2,500	2,500	2,500
206-336.00-930.000	BLDG & GRDS MAINT & REPAIRS	2,365	7,500	7,500	7,500
206-336.00-956.000	MISCELLANEOUS	7,556	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	8,407	7,500	7,500	7,500
206-336.00-960.001	FIRE PREVENTION	4,968	5,000	5,000	5,000
206-336.00-960.014	TRAINING-LANSING TEAM DEVE	-	-	80,000	38,400
206-336.00-960.019	EDUCATION & TRAIN-SAFER	20,911	25,500	38,050	-
206-336.00-970.000	CAPITAL OUTLAY	-	-	-	20,000
Total		\$ 1,884,870	\$ 2,162,230	\$ 2,152,750	\$ 2,258,650



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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1. Personnel						
A. Paid, on-call Personnel on 12/31	26	24	29	36	36	33
B. Number of Paid, on-call Applicants	n/a	n/a	n/a	30	32	21
C. Number of Paid, on-call Personnel Hired	9	6	11	9	14	9
D. Number of Paid, on-call Personnel Leaving	16	7	4	7	8	10
E. Shift Supervisors	3	3	3	3	3	3
F. Full time fire personnel	14	14	15	15	15	12
G. Part time inspection personnel - (manhours)	218*	365.5	261	189	153	29
2. Inspections						
A. Commercial Inspections Completed	378	1129	826	708	613	161
3.. Number of Incidents						
A. Structure Fires	35	36	33	48	33	32
C. Vehicle Fires	25	12	11	12	13	8
D. Auto Accidents	80	80	99	74	62	80
E. False Alarms	120	119	139	70	44	99
F. Total Ambulance / EMS Calls	1750	1868	2026	2069	2139	2521
F. Total Incidents	480	456	451	512	543	519
H. Total Call Volume	2230	2324	2477	2581	2682	3040
4. Burning Permits						
A. Delhi Township Permits	281	275	199	201	201	249
B. Recreational Permits in effect	1025	1035	1051	1066	1066	840
C. Total Active Permits	1306	1310	1250	1303	1303	1089
5. Service Delivery						
A. Average personnel on scene of structure fires	11	13	16	17	12	12
B. Mutual Aid Received	55	60	57	83	103	108
C. Mutual Aid Granted	83	76	112	153	168	255
6. Call Frequency						
A. Overlapping Calls during the year	473	411	546	661	709	842
B. Percentage of calls that overlapped	21.70%	17.70%	22%	26%	32%	28%
C. Days with 10 calls or more	31	37	50	84	102	114
7. Financial Returns - Fire and EMS						
A. Billable Collection Rate Percentage - EMS	60%	57.10%	57.41%	n/a*	88%	87%
B. Billable Collection Rate Percentage - Fire	64.20%	68.90%	85.23%	n/a*	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 2016 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 2016 budget requests expenditures of \$2,597,320, an increase of \$67,970 from 2015 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 seasonal sheriff deputies are utilized during the summer months to assist the Parks Department in patrolling the Township's parks, and trails and other facilities. Since revenues are insufficient to cover costs, a transfer of \$1,481,620 from the General Fund is necessary.

**POLICE FUND SUMMARY (207)**

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Taxes	\$ 1,030,801	\$ 1,029,500	\$ 1,031,320	\$ 1,060,700
Other	<u>54,145</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
Total Revenues	1,084,946	1,084,500	1,086,320	1,115,700
Expenditures				
Public Safety	<u>2,424,514</u>	<u>2,529,110</u>	<u>2,529,350</u>	<u>2,597,320</u>
Total Expenditures	2,424,514	2,529,110	2,529,350	2,597,320
Other Financing Sources				
Transfer-in from General Fund	<u>1,339,568</u>	<u>1,444,610</u>	<u>1,443,030</u>	<u>1,481,620</u>
Total Other Financing Sources	1,339,568	1,444,610	1,443,030	1,481,620
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**POLICE FUND REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
207-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 1,019,153	\$ 1,018,800	\$ 1,020,620	\$ 1,050,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	8,445	8,600	8,600	8,600
207-000.00-445.000	DELQ TAX	2,860	2,000	2,000	2,000
207-000.00-445.005	DELINQ INTEREST & PENALTY	343	100	100	100
207-000.00-655.000	MOTOR VEHICLE ORDINANCE	54,145	55,000	55,000	55,000
207-000.00-699.150	TRANSFER IN - GENERAL FD	1,339,567	1,444,610	1,443,030	1,481,620
Total		\$ 2,424,514	\$ 2,529,110	\$ 2,529,350	\$ 2,597,320

POLICE FUND EXPENDITURES

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
207-301.00-801.000	LEGAL FEES	\$ 31,515	\$ 30,000	\$ 30,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	2,391,318	2,499,110	2,499,110	2,567,320
207-301.00-956.000	MISCELLANEOUS	1,681	-	240	-
Total		\$ 2,424,514	\$ 2,529,110	\$ 2,529,350	\$ 2,597,320



POLICE DEPARTMENT INDICATORS	2012	2013	2014
Total Complaints	6,175	4,692	4,433
Written Complaints	4,109	2,605	2,511
Blotter (Service) Complaints	2,066	2,087	1,922
Total Arrests	1,154	1,376	1,487
Felony Arrests	143	223	293
O.W.I. Arrests	74	54	107
Misdemeanor Arrests	825	937	918
Civil Arrests	112	162	169
Total Number of Accident Reports	544	692	632
Property Damage Accidents	277	331	430
Personal Injury Accidents	106	91	88
Hit & Run Accidents	63	72	32
Fatal Accidents	0	0	3
Car/Deer Accidents	98	70	79
Vehicle Stops	5,512	5,432	5,911
Total Number of Citations Issued	2,471	2,517	2,882
Appearance Citations	450	420	448
Moving Violations	807	922	1085
Non-Moving Violations	1,121	1,105	1,249
Seat Belt Violations	84	59	88
Child Restraint Violations	9	11	12
Number of Registered Neighborhood Watch Groups	35	37	39
Number of Watch Meetings Attended	12	8	11
School Contacts	545	668	589
Business Contacts			
Number of Business Contacts	761	1,144	1,090
Number of Presentations to Businesses	5	4	3
Number of Warrant Requests for Business Comp.	68	59	56
Number of Warrants Issued for Business Comp.	80	59	56
Property Checks	3,534	4,844	3,864
Number of Miles Driven	117,023	126,542	127,889
Average Response Time in Minutes	9:35	8:40	4:06
Number of Hours in Training	2,121.10	2,687.40	1,875.30



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 was December 2014. 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 2016 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 2016 budget requests expenditures of \$87,500 which will defray the cost of firefighting turnout gear cleaning and inspection(\$5,000), replacement of 5 sets of firefighting turnout gear(\$10,500). This will also aid in the repair of the frontline equipment to keep in a state of readiness. With the required DOT inspections in 2015 there were a number of items that were found to have been neglected by other repair companies in the past. The increase to \$40,000 will offset those repairs and get all of the fire apparatus in the maintenance shape they should have been in all along. This will be the final year of the FETA fund budget.

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

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Taxes	\$ 343,639	\$ 341,650	\$ 343,550	\$ 750
Interest	323	100	500	100
Other	66,775.00	-	300	-
Total Revenues	410,737	341,750	344,350	850
Expenditures				
Public Safety	329,719	274,020	298,460	87,500
Capital Outlay	46,759	265,000	196,300	-
Total Expenditures	376,478	539,020	494,760	87,500
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	25,000	6,850	-
Total Other Financing Sources	-	25,000	6,850	-
Revenues over (under) expenditures	34,259	(172,270)	(143,560)	(86,650)
Fund Balance, Beginning	226,842	261,101	261,101	117,541
Fund Balance, Ending	\$ 261,101	\$ 88,831	\$ 117,541	\$ 30,891

**FETA FUND REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
211-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 339,706	\$ 338,100	\$ 340,000	\$ -
211-000.00-404.000	IFT/CFT & SERVICE FEES	2,815	2,800	2,800	-
211-000.00-445.000	DELQ TAX	995	700	700	700
211-000.00-445.005	DELINQ INTEREST & PENALTY	123	50	50	50
211-000.00-664.000	INTEREST	323	100	500	100
211-000.00-673.000	SALE OF FIXED ASSETS	-	25,000	6,850	-
211-000.00-687.000	REFUNDS/REBATE/REIMB	66,775	-	300	-
211-000.00-694.000	MISCELLANEOUS REVENUE	-	-	-	-
Total		\$ 410,736	\$ 366,750	\$ 351,200	\$ 850

FETA FUND EXPENDITURES

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
211-339.00-734.001	FIRE TURNOUT GEAR MAINT	\$ 7,395	\$ 7,000	\$ 5,000	\$ 5,000
211-339.00-734.002	FIRE TURNOUT GEAR	3,497	10,500	10,500	10,500
211-339.00-740.010	COMPUTER EXPENSES	-	20,000	20,000	-
211-339.00-755.000	FIRE FIGHTING EQ & SUPPLIES	4,549	11,000	11,000	11,000
211-339.00-851.000	RADIO REPAIR & MAINT	4,128	14,560	10,000	-
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	7,691	28,000	20,000	15,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	143,051	35,000	50,000	40,000
211-339.00-955.000	TRAINING REIMB TO FIRE FD	141,270	151,960	151,960	-
211-339.00-956.000	MISCELLANEOUS	4,196	5,000	5,000	-
211-339.00-960.000	EDUCATION & TRAINING	13,943	26,000	15,000	6,000
211-339.00-970.000	CAPITAL OUTLAY	-	33,000	20,000	-
211-339.00-981.010	VEHICLES-PUMPER	-	-	-	-
211-339.00-981.020	VEHICLES-AMBULANCE	-	170,000	170,000	-
211-339.00-981.030	VEHICLES-UTILITY/PICKUPS	46,759	27,000	6,300	-
Total		\$ 376,478	\$ 539,020	\$ 494,760	\$ 87,500



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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1. Call Volume						
EMS Calls for year	1790	1885	2026	2069	2139	2521
Incident Calls for year	392	439	451	512	533	519
Total Calls for year	2182	2324	2477	2581	2672	3040
2. Training						
Total Training Man hours Recorded	8135	6914	5789	5569	7606	5080
EMS Training Hours	5230	3410	1381	1138	2954	3218
Fire Training Hours	2905	3504	2706	4431	4652	1862
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	2
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	296	1064
2010 Ford Ambulance	n/a	176	713	630	776	948
2008 Ford Ambulance	385	339	443	365	950	690
2003 Ford Ambulance	509	663	n/a	n/a	n/a	n/a
2006 Ford Ambulance	555	401	506	1143	54	n/a
2002 Tahoe	87	104	130	207	n/a	n/a
2004 Durango Command	71	50	24	5	7	Sold
2004 Durango A/C	58	63	38	37	32	5
2013 Explorer	n/a	n/a	n/a	n/a	38	33
2006 Expedition	42	42	43	145	399	483
1995 Ford Pickup – Brush	20	7	3	13	11	38
2000 Ford Pickup - Utility	7	22	22	42	56	5
1993 Pierce Engine	41	93	65	108	139	97
2008 Pierce Pumper/Rescue	96	98	106	153	178	112
1997 Freightliner Tanker	40	48	26	42	25	40
2003 Ladder Truck/Engine	56	35	42	79	75	124
5. Replacement of Apparatus/Vehicles						
Ambulances replaced during this year	-	1	-	-	-	-
Pumping Apparatus replaced/updated	1	-	-	-	-	-
Staff Cars replaced during this year	-	-	-	-	1	1



WATER IMPROVEMENT FUND (225)

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

Purpose or Objective of this Fund

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

Activities of this Department

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

Year 2016 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 2016 budget shows expenditures of \$79,840 decreasing fund balance by \$52,970 to \$230,793. The largest expenditure, \$76,780 of the total \$79,840, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools.

**WATER IMPROVEMENT FUND SUMMARY**

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Charges for Services	\$ 68,400	\$ 20,000	\$ 25,000	\$ 25,000
Interest	123	50	150	100
Other	<u>8,242</u>	<u>980</u>	<u>1,730</u>	<u>1,770</u>
Total Revenues	76,765	21,030	26,880	26,870
Expenditures				
Other	2,807	2,850	2,560	3,060
Debt Service	<u>77,207</u>	<u>77,490</u>	<u>77,090</u>	<u>76,780</u>
Total Expenditures	80,014	80,340	79,650	79,840
Revenues over (under) expenditures	(3,249)	(59,310)	(52,770)	(52,970)
Fund Balance, Beginning	<u>339,782</u>	<u>336,533</u>	<u>336,533</u>	<u>283,763</u>
Fund Balance, Ending	<u>\$ 336,533</u>	<u>\$ 277,223</u>	<u>\$ 283,763</u>	<u>\$ 230,793</u>

**WATER IMPROVEMENT REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
225-000.00-608.000	WATER IMPROVEMENT REV	\$ 64,650	\$ 20,000	\$ 25,000	\$ 25,000
225-000.00-608.005	WATER IMPROVE PAYBACK	3,750	-	-	-
225-000.00-664.000	INTEREST	124	50	150	100
225-000.00-672.020	SPECIAL ASSM PMTS-PRINC	7,305	600	980	1,030
225-000.00-672.021	SPECIAL ASSM PYMTS-INTER	937	380	750	740
Total		\$ 76,765	\$ 21,030	\$ 26,880	\$ 26,870

ADMINISTRATION AND CONSTRUCTION

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
225-536.00-801.000	LEGAL FEES	\$ -	\$ 500	\$ 250	\$ 250
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,807	2,350	2,310	2,810
Total		\$ 2,807	\$ 2,850	\$ 2,560	\$ 3,060

WATER IMPROVEMENT DEBT SERVICE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
225-905.00-991.000	PRINCIPAL	\$ 60,773	\$ 61,610	\$ 61,610	\$ 62,440
225-905.00-995.000	INTEREST	16,351	15,380	15,380	14,240
225-905.00-999.000	PAYING AGENT FEES	83	500	100	100
Total		\$ 77,207	\$ 77,490	\$ 77,090	\$ 76,780



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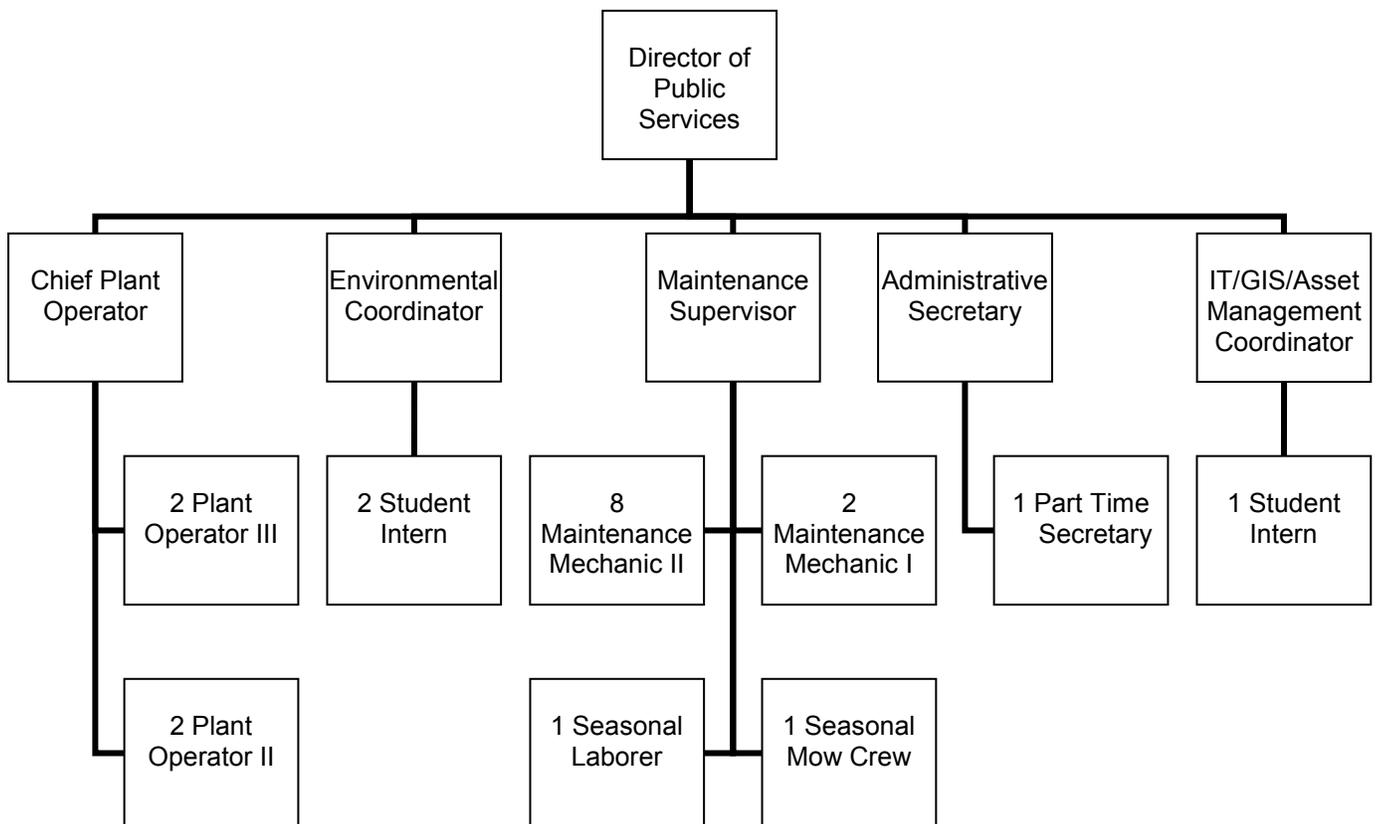


SEWER FUND (590)

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



**SEWER FUND SUMMARY**

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Licenses and Permits	\$ 312,728	\$ 115,200	\$ 211,250	\$ 148,500
Charges for Services	5,504,031	6,254,110	5,760,220	5,917,080
Grants	420,011	-	375,470	875,000
Interest & Rentals	20,696	15,600	15,100	14,940
Other	135,297	34,050	65,180	64,820
Total Revenues	6,392,763	6,418,960	6,427,220	7,020,340
Expenditures				
Public Works				
Administration	729,373	749,510	749,710	710,130
Public Services	2,672,243	3,776,990	3,961,400	4,506,810
Depreciation/Amortization	2,268,562	-	-	-
General Obligation Debt*	497,544	1,757,060	1,756,060	1,763,500
Capital Outlay**	-	621,100	729,150	475,000
Total Expenditures	6,167,722	6,904,660	7,196,320	7,455,440
Other Financing Sources				
Sale of Fixed Assets	-	-	10,000	104,990
Transfer In	18,599	13,300	13,300	16,500
Total Other Financing Sources	18,599	13,300	23,300	121,490
Revenues Over (Under) Expenditures	243,640	(472,400)	(745,800)	(313,610)
Beginning Fund Balance	33,804,263	34,047,903	34,047,903	33,302,103
Ending Fund Balance	\$ 34,047,903	\$ 33,575,503	\$ 33,302,103	\$ 32,988,493

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

* 2014 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

** 2014 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

Sewer Usage Charges	607.000
<p>\$5.30 is charged per 100 cubic feet (ccf) of usage. Expected usage of approx 695,550 ccf's will generate \$3,686,450 plus \$110,000 in penalties. \$5.30 represents an increase from \$5.10 using an inflation factor of .008 plus .03 for Asset Management (rounded up or down to the nearest dime).</p>	
Basic Service Charge	609.000
<p>\$15.15 per month is charged for each residential equivalent (RE). Estimated revenue of \$2,072,340 based on expected monthly RE's of 11,399. \$15.15 represents an increase from \$14.60 using an inflation factor of .008 plus .03 for Asset Management.</p>	
Non-residential User Charge (formerly Industrial Pretreatment Charge)	610.000
<p>All non-residential business users are charged a monthly industrial pretreatment fee, prorated by type of business, to partially cover the cost of the program. Fees were increased using an inflation factor of .008 plus .03 for Asset Management.</p>	
Sewer Permit Fees	626.000
<p>The fee for connecting to the sewer system is \$2,750 per RE plus a \$200 inspection fee. Repair permit fees are \$25 each. Fifty connections are expected in 2015 making estimated revenues, including \$1,040 in repairs, \$143,500.</p>	
Interest on Deposit and Investment	664.000
<p>The estimate of \$2,500 for 2016 is based on current interest being earned.</p>	
Rental of Farmland	670.000
<p>The Township rents 96.5 acres at \$115 per acre for \$11,100 for the year.</p>	
Sale of Fixed Assets	673.000
<p>\$104,990 of revenue is expected from the sale of used vehicles and equipment.</p>	
Refunds, Rebates, and Reimbursements	687.000
<p>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 \$11,000.</p>	
Miscellaneous Revenue	694.000
<p>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 \$6,300.</p>	



SEWER REVENUE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
590-000.00-570.000	STATE GRANTS	\$ 420,011	\$ -	\$ 375,470	\$ 875,000
590-000.00-607.000	SEWER USER CHARGES	3,550,102	4,222,520	3,716,580	3,796,450
590-000.00-609.000	BASIC SERVICE CHARGE	1,906,817	1,985,190	1,997,110	2,072,340
590-000.00-610.000	INDUSTRIAL PRETREATMENT CH	47,111	46,400	46,530	48,290
590-000.00-626.000	SEWER PERMITS/FEES	312,728	115,200	211,250	148,500
590-000.00-664.000	INTEREST	7,859	3,000	2,500	2,500
590-000.00-664.080	OTHER SPEC ASSM INTEREST	1,740	1,500	1,500	1,340
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	-	-	10,000	104,990
590-000.00-674.000	CAPITAL CONTRIBUTIONS	64,800	-	-	-
590-000.00-687.000	REFUNDS/REBATE/REIMBURSEM	50,469	14,100	31,930	11,000
590-000.00-694.000	MISCELLANEOUS REVENUE	20,028	19,950	33,250	6,300
590-000.00-699.001	TRANSFER IN	18,599	13,300	13,300	16,500
590-000.00-699.130	COST ALLOC FROM GEN FUND	-	-	-	47,520
Total		\$ 6,411,362	\$ 6,432,260	\$ 6,450,520	\$ 7,141,830

Staffing Levels			
	2014	2015	2016
Director of Public Services	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	0.00
Plant Maint. Supervisor	1.00	1.00	1.00
Chief Plant Operator	1.00	1.00	1.00
IT/GIS/Asset Management	0.00	0.00	1.00
Environmental Coord	1.00	1.00	1.00
Construction Tech Coordinator	1.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00
Secretary	0.80	0.60	0.67
Maint. Mechanic II	8.00	9.00	8.00
Maint. Mechanic I	1.00	0.00	2.00
Plant Operator III	2.00	2.00	2.00
Plant Operator II	2.00	2.00	2.00
Seasonal Maint. Laborer	0.80	1.50	0.50
Seasonal Mow Crew	1.00	1.00	0.50
Seasonal Workers	2.50	2.00	1.50
Total	25.10	24.10	23.17

**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 2016 budget requests expenditures of \$710,130, a decrease of \$39,580 (5.6%) from the 2015 operating budget. Of these expenditures, \$15,000 is eligible for SAW grant reimbursement from the State of Michigan.

SEWER ADMINISTRATION AND OVERHEAD

GL Number	Description	2014	2015	2015	2016
		ACTUAL	BUDGET	PROJECTED	BUDGET
590-548.00-705.000	SEWER BOARD OF APPEALS	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	214,234	213,320	213,320	213,320
590-548.00-720.000	UNEMPLOYMENT-REIMBURSEV	1,715	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	179	750	750	750
590-548.00-801.000	LEGAL FEES	2,865	10,000	10,000	10,000
590-548.00-803.000	POSTAGE	31,898	33,960	33,960	35,160
590-548.00-807.000	AUDIT FEES	9,072	9,300	9,300	9,350
590-548.00-818.000	CONTRACTUAL SERVICES	17,203	14,850	14,850	29,850
590-548.00-902.000	PUBLISHING/LEGAL NOTICES	-	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	57,727	57,730	57,930	58,100
590-548.00-956.000	MISCELLANEOUS	30	1,000	1,000	1,000
590-548.00-960.000	EDUCATION & TRAINING	-	1,000	1,000	1,000
590-548.00-999.040	GENERAL FUND COST ALLOCATI	394,450	404,000	404,000	348,000
Total		\$ 729,373	\$ 749,510	\$ 749,710	\$ 710,130



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 the Township with uninterrupted sanitary sewer service.

Activities of this Department

Operate and maintain Delhi's sanitary sewer collection system and treatment plant 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 Asset Management Plan, 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 2016 Goals

- A.** Replace (sell/rotate) three (3) department vehicles per township vehicle rotation plan
 - a.** 2006 Chevrolet Silverado 4WD (transfer to Parks Department)
 - b.** 2006 Chevrolet Silverado 4WD (transfer to Parks Department)
 - c.** 2006 Chevrolet Silverado 4WD (transfer to Parks Department)
- B.** Replace one (1) laboratory analytical balance
- C.** Purchase and install a food waste separator for the Scrappy project
- D.** Perform collection system force main assessments.
- E.** Maintain zero National Pollutant Discharge Elimination System Permit violations
- F.** Provide and encourage both voluntary and required continuing education and technical training for staff
- G.** Continue to promote a safe work environment through monthly safety meetings
- H.** Begin stormwater removal project by repairing or replacing cross connections
- I.** Continue community outreach programs, including partnering with Holt Public Schools

Resources Needed

The attached year 2016 budget requests expenditures of \$4,506,810, an increase of \$545,410 (13.77%) more than the 2015 projected operating budget. Of these expenditures, \$830,000 is eligible for SAW grant reimbursement from the State of Michigan. This budget reflects twenty full-time positions and six part-time/seasonal employees.



DEPARTMENT OF PUBLIC SERVICE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
590-558.00-703.000	SALARIES	\$ 789,140	\$ 833,500	\$ 787,130	\$ 990,880
590-558.00-703.005	PART TIME HELP	76,710	90,630	66,790	89,310
590-558.00-703.010	OVERTIME	76,441	79,310	73,760	89,370
590-558.00-715.000	SOCIAL SECURITY/MEDICARE	71,067	77,910	72,410	90,880
590-558.00-716.000	HEALTH INSURANCE	166,384	190,300	150,060	203,520
590-558.00-716.010	DENTAL INSURANCE	18,705	21,830	18,600	22,960
590-558.00-717.000	LIFE INSURANCE	4,111	4,230	4,230	5,050
590-558.00-718.000	PENSION CONTRIBUTION	79,270	85,160	78,710	123,860
590-558.00-719.000	DISABILITY INSURANCE	6,110	6,300	6,300	7,530
590-558.00-724.000	WORKERS COMP	13,842	20,840	20,840	24,380
590-558.00-726.000	OFFICE SUPPLIES	3,673	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	39,146	46,880	32,960	31,760
590-558.00-732.000	FUEL OIL	1,160	6,000	6,000	6,000
590-558.00-734.000	UNIFORMS	12,040	15,700	15,700	15,700
590-558.00-740.010	COMPUTER EXPENSES	49,095	49,860	54,030	54,700
590-558.00-741.000	OTHER OPERATING EXPENSES	19,015	19,000	19,000	19,000
590-558.00-742.000	LABORATORY SUPPLIES	23,952	39,500	30,000	30,000
590-558.00-743.000	TREATMENT CHEMICALS	160,303	190,000	190,000	199,500
590-558.00-745.000	OFF-SITE LAB TESTING	20,705	37,500	43,500	26,500
590-558.00-775.003	SAFETY EQUIPMENT AND SUPPL	14,827	18,500	25,150	18,500
590-558.00-805.000	ENGINEERING SERVICES	107,298	90,000	284,000	385,000
590-558.00-818.000	CONTRACTUAL SERVICES	28,764	4,240	15,980	4,450
590-558.00-818.015	CONTRACTUAL SERV-SAFETY PG	-	2,000	2,000	2,000
590-558.00-818.220	SLUDGE HAULING	63,477	122,000	122,000	122,000
590-558.00-818.225	SOLID WASTE DISPOSAL	11,959	43,050	22,900	22,900
590-558.00-853.000	TELEPHONE/COMMUNICATION!	14,707	25,460	34,210	27,750
590-558.00-921.030	UTILITIES - WATER	11,358	16,700	13,130	14,540
590-558.00-921.035	UTILITIES - SEWER	2,043	2,630	2,630	2,730
590-558.00-921.040	UTILITIES - ELECTRIC	317,413	350,990	350,990	386,090
590-558.00-921.045	UTILITIES - GAS	63,186	86,360	86,360	95,000
590-558.00-928.000	REGULATORY FEES	12,670	15,450	15,450	15,480
590-558.00-930.000	BUILDING MAINTENANCE & REP	25,712	24,500	24,500	24,500
590-558.00-930.015	REPAIRS & MAINTENANCE - L.S.	28,159	40,000	40,000	90,000
590-558.00-930.016	REPAIRS & MAINTENANCE - C.S.	26,080	70,000	93,570	655,000
590-558.00-930.020	EQUIPMENT MAIN & REPAIR	84,072	94,050	94,050	94,050
590-558.00-930.040	BLDG MAIN & REPAIR-CONTRAC	109,247	152,280	152,280	103,780
590-558.00-930.050	EQUIPMENT MAIN/REPR-CONTI	74,927	91,840	91,840	94,190
590-558.00-931.000	VEHICLE REPAIR/MAINTENANCE	7,754	11,300	11,300	11,300
590-558.00-956.000	MISCELLANEOUS	5,810	6,900	11,700	6,900
590-558.00-956.005	COMMUNITY OUTREACH PROGI	11,768	14,400	16,550	10,400
590-558.00-960.000	EDUCATION & TRAINING	18,619	23,500	23,500	23,500
590-558.00-967.020	TWP PROPERTIES-DRAIN/TAXES	326	350	350	350
590-558.00-970.000	CAPITAL OUTLAY	-	185,870	185,890	258,800
590-558.00-981.000	REPLACEMENT FUND ALLOCATI	-	463,470	564,350	-
Total		\$ 2,672,244	\$ 3,776,990	\$ 3,961,400	\$ 4,506,810

**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.

Activities of this Department

Provide upgrades to the collection system and treatment plant to replace aging equipment and prepare for community growth. Inspect, maintain, and repair 663,501 feet of sanitary sewer.

Year 2016 Goals

1. Complete the Eifert Road force main replacement project
2. Continue the sewer rehab/lining program

Resources Needed

The attached year 2016 budget requests expenditures of \$475,000.

SEWER CAPITAL IMPROVEMENTS

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
590-578.01-805.310	SEWER REHAB/LINING ENGIN		\$ -	\$ -	\$ 10,000
590-578.01-805.334	P.T. RD LS & CONTROL UPGRADE ENG		21,100	21,100	-
590-578.01-805.335	EIFERT RD FORCE MAIN REPL ENGINEERING		50,000	50,000	50,000
590-578.01-805.336	CARTAGO CK VALVE ENGIN		0	43,050	0
590-578.01-976.310	SEWER REHAB/LINING CONTR		0	0	65,000
590-578.01-976.335	EIFERT RD FORCE MAIN REPL CONSTR		550,000	550,000	350,000
590-578.01-976.336	CARTAGO CK VALVE CONSTR		0	65,000	0
Total		-	\$ 621,100	\$ 729,150	\$ 475,000



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

Purpose or Objective of this Department

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

Activities of this Department

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

<u>Original Amt</u>	<u>Year</u>	<u>Description</u>
\$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 2016 budget requests expenditures of \$1,763,500.

SEWER FUND BONDS

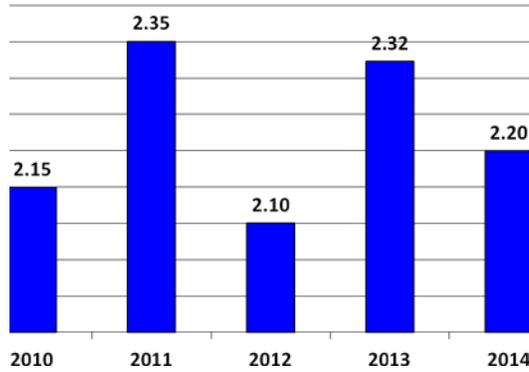
	<u>2015</u>			<u>2016</u>			<u>Year of Final Pymt</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2011 Refunding Bond	308,395	76,986	385,382	312,563	71,281	383,845	2022
2014 Refunding Bonds	135,000	35,661	170,661	145,000	32,371	177,371	2024
2008 DDA Bonds	56,613	28,666	85,279	60,120	26,543	86,663	2024
SRF Loan 5279-01	465,000	117,325	582,325	470,000	109,769	579,769	2028
SRF Loan 5403-01	345,000	186,721	531,721	355,000	180,313	535,313	2032
	<u>1,310,008</u>	<u>445,361</u>	<u>1,755,369</u>	<u>1,342,683</u>	<u>420,278</u>	<u>1,762,961</u>	

SEWER BOND INDEBTEDNESS

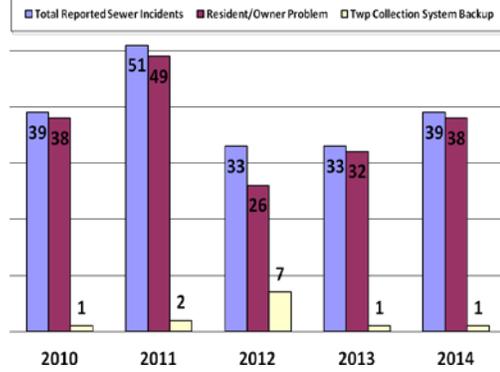
<u>GL Number</u>	<u>Description</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
590-588.01-956.000	MISCELLANEOUS	\$ 27,527	\$ -	\$ -	\$ -
590-588.01-991.000	PRINCIPAL	-	1,310,010	1,310,010	1,342,700
590-588.01-995.000	INTEREST	469,550	445,550	445,550	420,300
590-588.01-999.000	PAYING AGENT FEES	467	1,500	500	500
Total		\$ 497,544	\$ 1,757,060	\$ 1,756,060	\$ 1,763,500



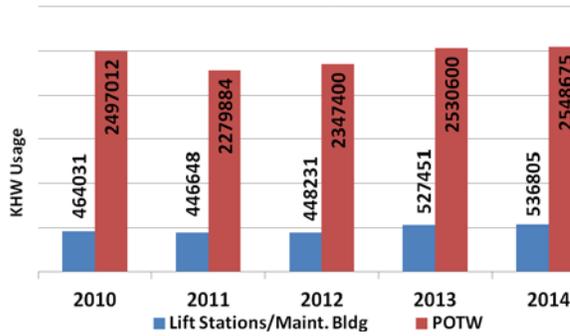
Average Million Gallons Processed Per Day



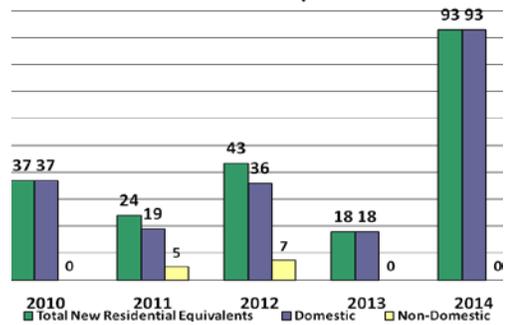
Residential / Commercial Sanitary Sewer



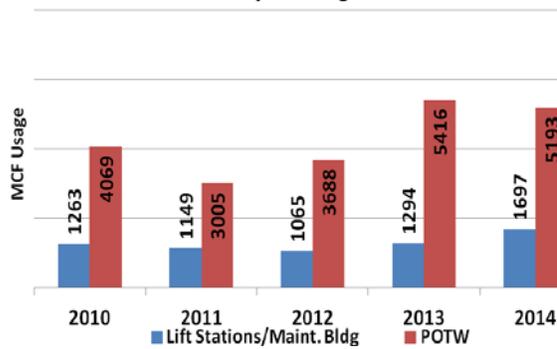
Utility Tracking - Electric



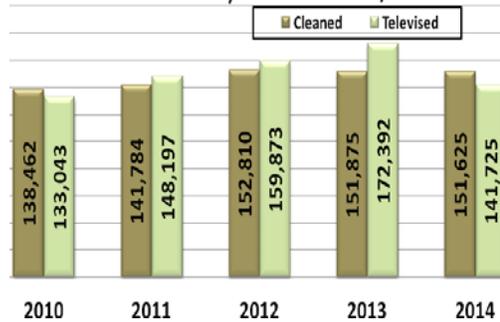
New Residential Equivalents



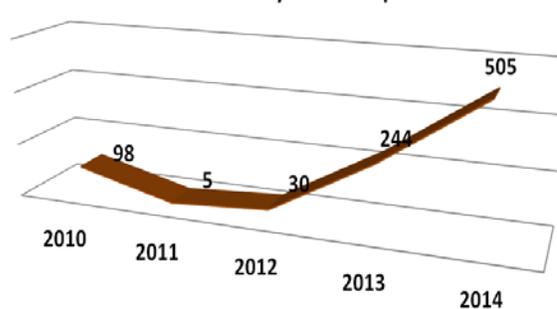
Utility Tracking - Gas



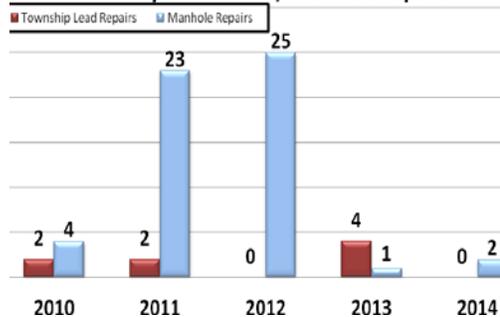
Feet of Sanitary Sewer Cleaned / Televised



Feet of Sanitary Sewer Repaired



Sanitary Sewer Lead / Manhole Repairs





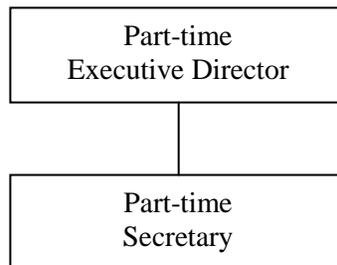
Delhi Downtown Development Authority (248)

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 six departments in the DDA. They are:

- Administration
- Marketing and Promotion
- Infrastructure Projects
- Other Functions
- Capital Outlay
- Debt Service



Staffing Levels			
	2014	2015	2016
Executive Director	0.60	0.60	0.60
Secretary	0.60	0.60	0.60
Total	1.20	1.20	1.20



Delhi Downtown Development Authority- 2016 Goals and Indicators

DOWNTOWN DEVELOPMENT AUTHORITY (248 FUND): 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.

Specific projects that may be undertaken by the DDA in support of these objectives as a part of the 2016 Budget include:

- 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
- Support and promote the Farmers' Market and provide for various improvements of the Farmers' Market building
- Provide business promotion and support through electronic publication of *Our Town* and other business enhancements such as Biz Buzz
- Apply for all applicable state and federal grants via DDA/Holt Community Connect to promote place making and enhance livability of Township residents
- Promote community events
- Transition quarterly *Our Town* publication into a monthly publication supported by sales of advertising; continue to prepare and distribute *Our Town* publication electronically and grow reader base
- Work with Township staff to combine *Our Town* and *delHi Neighbor* publications
- Continue to develop growth of Holt Community Connect
- Encourage community beautification with the placement of additional public art and murals
- Apply for DNR grants to construct a park at 1600/1694 Cedar Street
- Develop Cedar Street property from Veterans Drive to Bond Avenue
- Work with Community Development to enhance Non-Motorized Trail and Trailhead Parks
- Provide bond payments for the Non-Motorized Trail, DDA/ICSD building, Cedar Heights, Delhi NE/Depot Street infrastructure improvements, Senior Center, Pocket Park, Holt Road sidewalk/lighting project
- Revise tax capture agreements to extend Tax Increment Financing plan through 2034
- Other activities as identified

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

Description	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Property Taxes	\$ 2,247,120	\$ 2,247,400	\$ 2,247,250	\$ 1,581,150
Grants	3,054	2,200	2,500	2,500
Interest and rentals	30,023	26,790	30,790	29,330
Other	12,031	8,260	9,760	7,820
Total Revenues	2,292,228	2,284,650	2,290,300	1,620,800
Expenditures				
Community and Economic Dev				
Administration	95,082	105,700	111,440	108,820
Marketing & Promotion	166,774	125,420	151,660	160,450
CRRP Program	27,250	-	-	-
Other Functions	242,592	195,190	212,280	202,130
Infrastructure Projects	27,123	45,500	48,000	45,000
Capital Outlay	150,826	85,000	160,000	160,000
Debt Service	162,032	163,830	163,830	164,190
Total Expenditures	871,679	720,640	847,210	840,590
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Bond/Loan Proceeds	75,000			
Transfer to DDA Debt Service Funds	(1,292,238)	(1,297,290)	(1,297,290)	(778,750)
Total Other Financing Sources (Uses)	(1,217,238)	(1,297,290)	(1,297,290)	(778,750)
Revenues over (under) expenditures	203,311	266,720	145,800	1,460
Fund Balance, Beginning	1,238,052	1,441,363	1,441,363	1,587,163
Fund Balance, Ending	\$ 1,441,363	\$ 1,708,083	\$ 1,587,163	\$ 1,588,623

**DDA REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ 2,181,634	\$ 2,178,000	\$ 2,178,000	\$ 1,532,000
248-000.00-404.005	IFT/CFT CAPTURED TAX REV	49,375	61,600	61,600	41,500
248-000.00-445.000	DELQ TAX	13,878	7,000	7,000	7,000
248-000.00-445.005	DELINQ INTEREST & PENALTY	2,232	800	650	650
248-000.00-570.000	STATE GRANTS	3,054	2,200	2,500	2,500
248-000.00-664.000	INTEREST	4,771	2,000	6,000	4,000
248-000.00-669.020	COMM TOWER LEASE FEE	17,311	17,790	17,790	18,330
248-000.00-670.010	RENT-FARMERS MARKET	7,942	7,000	7,000	7,000
248-000.00-672.040	GREASE LOAN	3,160	3,160	3,160	1,320
248-000.00-687.000	REFUNDS/REBATE/REIMB	1,555	1,000	2,500	2,500
248-000.00-694.000	MISCELLANEOUS REVENUE	7,316	4,100	4,100	4,000
Total		\$ 2,292,228	\$ 2,284,650	\$ 2,290,300	\$ 1,620,800

**DDA ADMINISTRATION (728)****Purpose**

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

Activities

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

Year 2016 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 2016 budget requests expenditures of \$108,820. The budget reflects one part-time Executive Director and one part-time Secretary.

DDA ADMINISTRATION

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-728.00-703.005	PART TIME HELP	\$ 68,487	\$ 70,760	\$ 70,760	\$ 71,320
248-728.00-715.000	SOCIAL SECURITY/MEDICARE	1,113	1,030	1,030	1,040
248-728.00-718.000	PENSION CONTRIBUTION	2,011	2,130	2,130	2,140
248-728.00-723.000	AUTOMOBILE EXP ALLOW	400	400	400	400
248-728.00-724.000	WORKERS COMP	294	310	310	310
248-728.00-726.000	OFFICE SUPPLIES	1,552	1,200	1,200	1,200
248-728.00-801.000	LEGAL FEES	3,913	15,000	15,000	15,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,395	1,570	1,570	1,570
248-728.00-803.000	POSTAGE	250	300	300	300
248-728.00-807.000	AUDIT FEES	2,079	2,100	2,100	2,100
248-728.00-818.000	CONTRACTUAL SERVICES	6,382	2,000	7,740	4,540
248-728.00-853.000	TELEPHONE/COMMUNICATION:	2,446	2,500	2,500	2,500
248-728.00-870.000	MILEAGE	251	300	300	300
248-728.00-902.005	PRINTING AND PUBLISHING	43	300	300	300
248-728.00-910.000	INSURANCE & BONDS	2,960	3,800	3,800	3,800
248-728.00-956.000	MISCELLANEOUS	986	1,000	1,000	1,000
248-728.00-960.000	EDUCATION & TRAINING	520	1,000	1,000	1,000
248-728.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 95,082	\$ 105,700	\$ 111,440	\$ 108,820

**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 2016 Goals

1. Support and promote the Farmers' Market and provide for various improvements of the Farmers' Market building
2. Provide business promotion and support through electronic publication of *Our Town* and other business enhancements such as Biz Buzz
3. Promote community events
4. Encourage community beautification with the placement of public art and murals.
5. Transition quarterly *Our Town* publication into a monthly publication supported by sales of advertising; continue to prepare and distribute *Our Town* publication electronically and grow reader base

Resources Needed

The attached year 2016 budget requests expenditures of \$160,450.

DDA MARKETING AND PROMOTION

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-729.00-703.005	PART TIME HELP	\$ 27,849	\$ 23,500	\$ 31,590	\$ 32,330
248-729.00-715.000	SOCIAL SECURITY/MEDICARE	2,130	1,810	2,430	2,480
248-729.00-724.000	WORKERS COMP INSUR	36	110	140	140
248-729.00-884.000	DDA ADVERTISING	97,856	71,000	88,000	96,000
248-729.00-888.000	FARMERS MARKET	24,687	13,000	13,000	13,000
248-729.00-888.002	DOUBLE UP BUCKS	2,506	2,000	2,500	2,500
248-729.00-956.000	MISCELLANEOUS	11,710	14,000	14,000	14,000
Total		\$ 166,774	\$ 125,420	\$ 151,660	\$ 160,450



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 2016 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 2016 budget requests expenditures of \$45,000.

DDA INFRASTRUCTURE PROJECTS

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-731.00-933.000	STREETSCAPE REPR & MAINT	\$ 11,206	\$ 12,500	\$ 15,000	\$ 15,000
248-731.00-956.000	MISCELLANEOUS	5,850	5,000	5,000	10,000
248-731.00-974.010	NON-MOTORIZED PATHWAYS	10,066	20,000	28,000	20,000
248-731.00-999.090	CONTRIB T/TWP-JOINT PROJ	-	8,000	-	-
Total		\$ 27,123	\$ 45,500	\$ 48,000	\$ 45,000

**DDA OTHER FUNCTIONS (850)****Purpose**

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

Activities

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

Year 2016 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 2016 budget requests expenditures of \$202,130.

DDA OTHER FUNCTIONS

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-850.00-818.000	CONTRACTUAL SERVICES	\$ 15,761	\$ 17,290	\$ 17,630	\$ 17,770
248-850.00-921.030	UTILITIES - WATER	1,608	1,990	1,690	1,770
248-850.00-921.035	UTILITIES - SEWER	2,130	2,180	900	950
248-850.00-921.040	UTILITIES - ELECTRIC	30,949	21,830	20,750	22,820
248-850.00-921.045	UTILITIES - GAS	6,952	6,610	6,500	7,140
248-850.00-930.000	BUILDING MAINT & REPAIRS	6,566	4,000	4,000	4,000
248-850.00-964.000	TAX ADJ TO COUNTY/TWP	23,359	10,000	10,000	10,000
248-850.00-967.025	DDA PROP-DRAIN/TAX/SAD	16,742	8,300	27,820	16,780
248-850.00-999.105	TRANS OUT-G.F. LOAN PYMT	138,526	122,990	122,990	120,900
Total		\$ 242,592	\$ 195,190	\$ 212,280	\$ 202,130



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 2016 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 2016 budget requests expenditures of \$160,000.

DDA CAPITAL OUTLAY

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-903.00-970.000	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
248-903.00-971.010	LAND HELD FOR RESALE	121,934	75,000	150,000	150,000
248-903.00-971.134	FARMERS MKT-2150 CEDAR	28,891	10,000	10,000	10,000
Total		\$ 150,825	\$ 85,000	\$ 160,000	\$ 160,000

**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. In 2011 a land contract agreement was entered into for property at 2040 Cedar Street.
4. In 2014 a land contract agreement was entered into for property at 2052 Cedar Street.

Resources Needed

The attached year 2016 budget requests expenditures of \$942,940.

DDA DEBT SERVICE

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
248-905.00-991.300	PRINC-2003 DDA BOND	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000
248-905.00-991.320	PRINC-2040 CEDAR LAND CONTR	39,861	42,290	42,290	44,870
248-905.00-991.340	PRINC-2052 CEDAR LAND CONTR	25,000	25,000	25,000	25,000
248-905.00-995.300	INTER -2003 DDA BONDS	16,658	13,860	13,860	10,750
248-905.00-995.320	INTER-2040 CEDAR LAND CONTR	7,032	4,610	4,610	2,030
248-905.00-995.340	INTER-2052 CEDAR LAND CONTR	3,182	2,470	2,470	940
248-905.00-999.000	PAYING AGENT FEES	300	600	600	600
248-905.00-999.220	TRAN OUT-392 2008 DDA BONDS	761,984	766,400	766,400	778,750
248-905.00-999.230	TRAN OUT-393 2010 DDA REFUNDI	530,254	530,890	530,890	-
Total		\$ 1,454,270	\$ 1,461,120	\$ 1,461,120	\$ 942,940



**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.

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>761,984</u>	<u>766,400</u>	<u>766,400</u>	<u>778,750</u>
Total Expenditures	761,984	766,400	766,400	778,750
Revenues over (under) expenditures	(761,984)	(766,400)	(766,400)	(778,750)
Other financing sources (uses)				
Transfer from DDA	<u>761,984</u>	<u>766,400</u>	<u>766,400</u>	<u>778,750</u>
Total other financing sources (uses)	761,984	766,400	766,400	778,750
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**2008 DDA RETIREMENT FUND REVENUES**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
392-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 761,984	\$ 766,400	\$ 766,400	\$ 778,750
Total		\$ 761,984	\$ 766,400	\$ 766,400	\$ 778,750

2008 DEBT RETIREMENT FUND EXPENDITURES

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
392-905.00-991.000	PRINCIPAL	\$ 485,892	\$ 508,400	\$ 508,400	\$ 539,890
392-905.00-995.000	INTEREST	275,642	257,500	257,500	238,360
392-905.00-998.000	PAYING AGENT FEES	450	500	500	500
Total		\$ 761,984	\$ 766,400	\$ 766,400	\$ 778,750



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.

In 2015, final remediation payments were made for Brownfield Plans #2 (2350 Cedar) and #3 (1957 Cedar) and remaining fund balances were transferred to the Local Site Remediation Revolving Fund.

Specific projects that may be undertaken by the Brownfield Redevelopment Authority in support of these objectives as a part of the 2016 Budget include:

1. Identification of future eligible Brownfield projects; preparation of Brownfield Redevelopment Plans and implementation of plans.

Resources/Uses: Until such time as a new Brownfield Plan is established, no tax revenue or expenditures are expected.

**BROWNFIELD FUND SUMMARY**

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Taxes	\$ 13,174	\$ 8,600	\$ 6,890	\$ -
Total Revenue	13,174	8,600	6,890	-
Expenditures				
Community and Economic Dev				
Brownfield-Administration	10,781	5,200	110	-
Remediation	-	10,000	17,650	-
Total Expenditures	10,781	15,200	17,760	-
Other Financing Sources (Uses)				
Transfer out to LSR Fund	-	-	(9,948)	-
Total Other Financing Sources (Uses)	-	-	(9,948)	-
Revenues over (under) expenditures	2,393	(6,600)	(20,818)	-
Fund Balance, Beginning	18,425	20,818	20,818	-
Fund Balance, Ending	\$ 20,818	\$ 14,218	\$ -	\$ -

**BROWNFIELD REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
243-000.00-403.020	CUR PROP TAXES-2350 CEDAR P	\$ 8,111	\$ 8,200	\$ 6,550	\$ -
243-000.00-403.030	CUR PROP TAXES-BRNFD #3	1,403	400	340	-
243-000.00-445.000	DELQ TAX	3,660	-	-	-
Total		\$ 13,174	\$ 8,600	\$ 6,890	\$ -

BROWNFIELD ADMINISTRATION

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
243-733.00-801.000	LEGAL FEES	\$ 10,592	\$ 5,000	\$ -	\$ -
243-733.00-807.000	AUDIT FEES	189	200	110	-
243-733.00-999.001	TRANSFER OUT	-	-	9,948	-
Total		\$ 10,781	\$ 5,200	\$ 10,058	\$ -

REMEDICATION PLANS

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
243-734.00-957.000	REMED PYMTS-DELL RD-P #1	\$ -	\$ -	\$ -	\$ -
243-734.00-957.002	REMED PYMTS-2350 CEDAR;PLA	-	8,450	17,650	-
243-734.00-957.003	REMED PYMTS-1953 CEDAR, PL	-	1,550	-	-
Total		\$ -	\$ 10,000	\$ 17,650	\$ -



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.

<u>Plan</u>	<u>Capture Years</u>
Brownfield Plan #1 (Woodland Lakes)	2013-2017
Brownfield Plan #2 (2350 Cedar)	2015-2018
Brownfield Plan #3 (1953/1957 Cedar)	2015-2016

For 2016, tax capture of \$204,000 is anticipated along with \$105,350 of expenditures.



LOCAL SITE REMEDIATION FUND SUMMARY

	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues				
Taxes	\$ 180,440	\$ 182,600	\$ 189,940	\$ 204,000
Total Revenue	180,440	182,600	189,940	204,000
Expenditures				
Community and Economic Developmt Administration	21,054	15,250	90,330	80,350
Remediation	153,111	84,750	35,000	25,000
Total Expenditures	174,165	100,000	125,330	105,350
Other Financing Sources (Uses)				
Transfer In from Brownfield Fund	-	-	9,948	-
Total Other Financing Sources (Uses)	-	-	9,948	-
Revenues over (under) expenditures	6,275	82,600	74,558	98,650
Fund Balance, Beginning	168,573	174,848	174,848	249,406
Fund Balance, Ending	\$ 174,848	\$ 257,448	\$ 249,406	\$ 348,056

**LOCAL SITE REMEDIATION FUND REVENUE**

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
643-000.00-403.005	CURR PROP TAX-BRNFLD #1	\$ 180,440	\$ 182,600	\$ 188,200	\$ 196,000
643-000.00-403.020	CURR PROP TAX-2350 CEDAR PL	-	-	1,650	7,600
643-000.00-403.030	CURR PROP TAX-BRNFLD #3	-	-	90	400
643-000.00-699.001	TRANSFER IN	-	-	9,948	-
Total		\$ 180,440	\$ 182,600	\$ 199,888	\$ 204,000

LOCAL SITE REMEDIATION EXPENDITURES

GL Number	Description	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
643-735.00-801.000	LEGAL FEES	\$ 20,865	\$ 15,000	\$ 30,000	\$ 20,000
643-735.00-807.000	AUDIT FEES	189	200	280	300
643-735.00-818.000	CONTRACTUAL SERVICES	127,245	60,000	60,000	60,000
643-735.00-902.000	PUBLISHING/LEGAL NOTICES	46	50	50	50
643-735.00-935.001	SITE REMEDIATION	25,820	24,750	35,000	25,000
Total		\$ 174,165	\$ 100,000	\$ 125,330	\$ 105,350

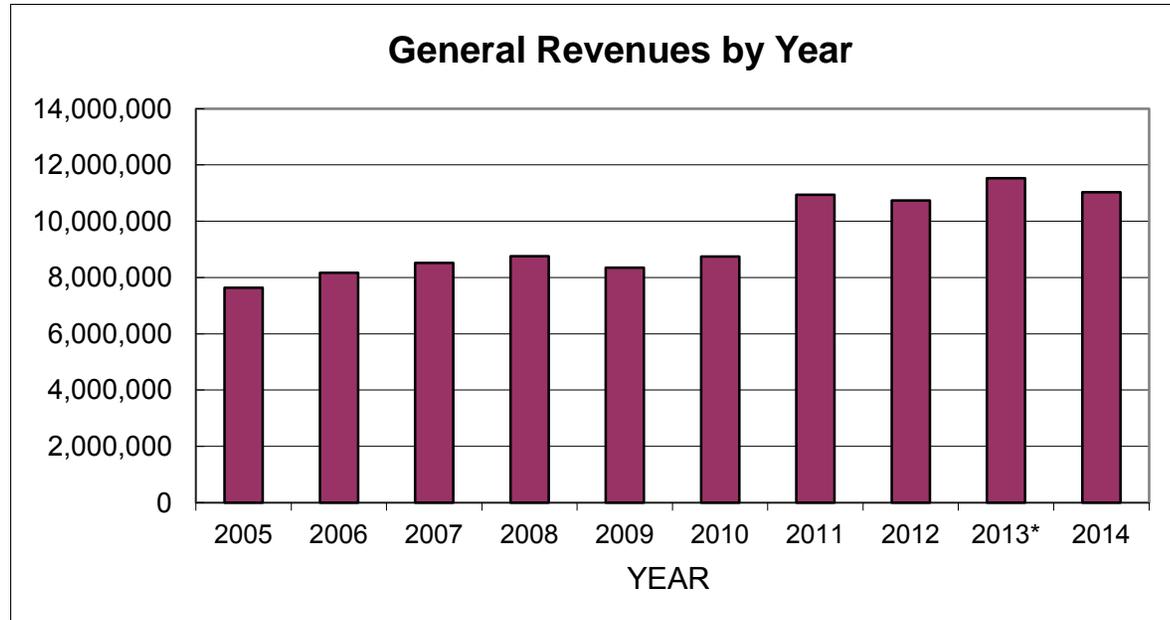


General Revenues by Source - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2005	2006	2007	2008	2009	2010	2011	2012	2013*	2014
Taxes	\$ 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	\$ 5,350,366
Licenses & Permits	16,262	17,215	16,969	15,965	16,526	206,255	226,356	181,376	252,149	304,387
Federal Sources	-	4,500	-	63,308	116,792	142,939	115,589	86,276	120,341	134,019
State Sources	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	2,247,821
Other Intergovernmental	103,905	88,590	278,162	127,926	147,392	310,370	149,139	185,171	95,031	159,610
Special Assessments	283,497	334,315	309,267	413,635	345,481	353,122	357,591	368,660	-	-
Charges for Services	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	1,488,674
Interest Income	196,732	354,870	395,285	227,839	89,122	39,751	16,751	9,694	20,802	23,388
Franchise Fees	-	-	-	-	-	-	-	-	443,210	472,391
Other Revenue Sources	-	-	-	-	-	-	-	-	1,200,000	9,480
Other	876,789	787,875	651,883	767,711	699,737	715,166	739,263	733,966	1,367,180	839,559
Total	\$ 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	\$ 11,029,695

*Revenue account classifications changed in 2013.

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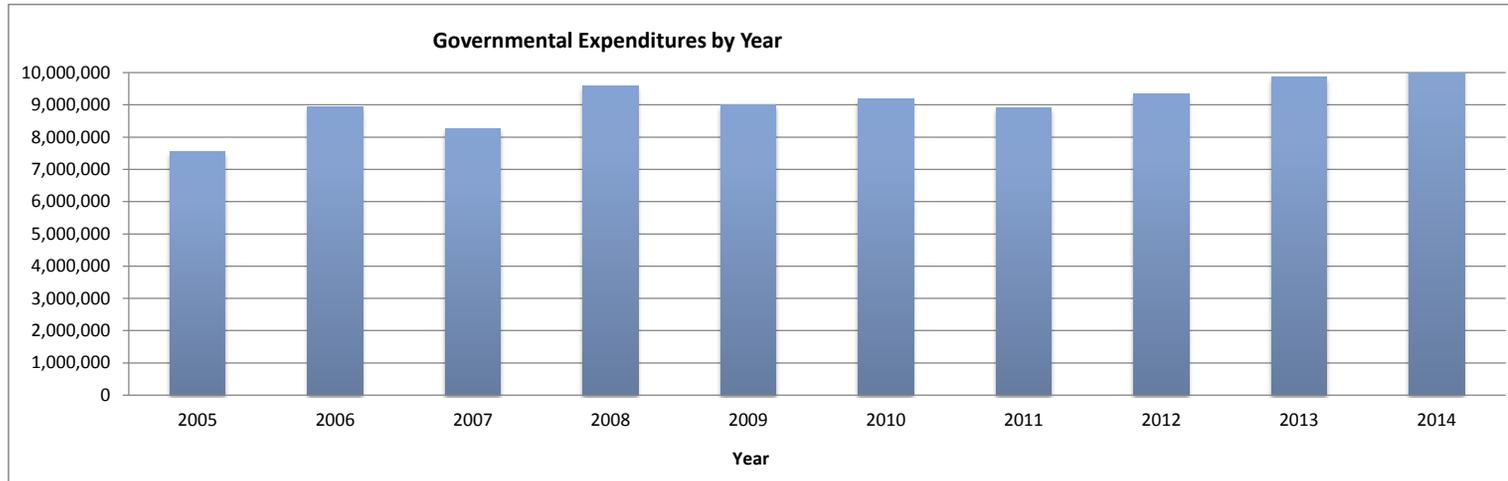




Governmental Expenditures by Function - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Gov't	\$ 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	\$ 2,187,982
Public Safety	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	4,639,103
Infrastructure	410,636	488,254	467,234	582,877	542,762	536,245	496,722	686,620	864,688	1,253,563
Community Dev*	-	-	-	-	-	588,014	608,433	553,021	605,837	574,711
Rec & Cultural	622,949	630,761	694,297	706,826	767,951	725,571	712,694	746,417	702,820	761,143
Other	209,611	230,413	204,589	333,332	323,535	348,663	321,261	386,527	389,846	559,533
Capital Outlay	219,857	1,201,701	255,292	1,107,863	531,272	167,278	321,559	289,385	537,743	1,477,912
Debt Service	632,599	614,364	605,355	609,197	627,382	762,501	308,652	210,363	263,427	426,493
Total	\$ 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	\$ 11,880,440

* Community Development was originally classified as an Enterprise Fund.



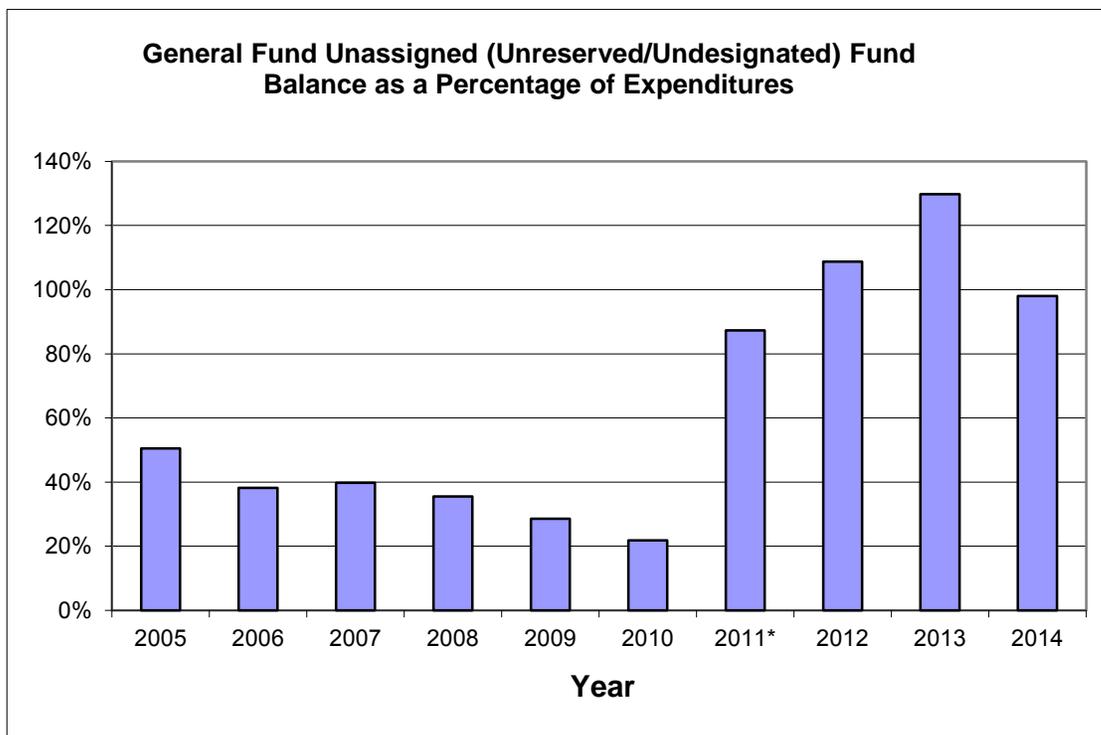


General Fund Balance Compared to Annual Expenditures 10 Year History

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
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%
2014	60,287	0	6,103,706	6,217,267	98%

** 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 2014 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 69%*



**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
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%
2014	644,511,412	54,904,915	905,477	700,321,804	92%
2015	662,443,483	57,908,100	116,300	720,467,883	92%

State Equalized Value

December 31	Amount
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
2014	734,236,096
2015	768,863,084

**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
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%	9,654	4,431,800	99.90%
2009	4,336,310	4,325,485	99.8%	6,338	4,331,823	99.90%
2010	5,872,671	5,852,639	99.7%	13,859	5,866,497	99.89%
2011	5,663,616	5,643,714	99.6%	14,428	5,658,142	99.90%
2012	5,614,077	5,594,097	99.6%	14,750	5,608,847	99.91%
2013	5,343,452	5,109,083	95.6%	8,969	5,118,052	95.78%
2014	5,392,352	5,373,786	99.7%	8,309	5,382,095	99.81%

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

**Top 20 Taxpayers**

Rank	Name	2015 Tax	2015 Taxable Value	2015 SEV	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	146,490	11,711,664	11,759,500	24	1.63%
2	RSDC OF MICHIGAN LLC	103,688	10,926,500	10,926,500	2	1.52%
3	WOODLAND LAKES INVESTMENT GROUP	85,001	6,795,700	6,795,700	2	0.94%
4	DART CONTAINER CORP	80,502	7,329,173	7,439,800	23	1.02%
5	COMCAST OF MICHIGAN LLC	68,249	5,456,400	5,456,400	5	0.76%
6	THEROUX DEVELOPMENT CO	48,082	3,844,103	4,162,200	5	0.53%
7	BONDARENKO LTD LLC	47,395	3,789,201	4,401,700	26	0.53%
8	PARKER HANNIFIN CORP	38,925	5,485,500	5,485,500	2	0.76%
9	TMT DELHI LLC	37,124	2,968,000	2,968,000	1	0.41%
10	ASPEN LAKES ESTATES II LLC	32,729	2,616,677	3,143,200	1	0.36%
11	SENIOR CARE EQUITIES #11 LLC	27,977	2,236,698	2,249,400	1	0.31%
12	MICHIGAN ELECTRIC TRANSMISSION	27,899	2,230,500	2,230,500	2	0.31%
13	DELHI PARTNERS LIMITED DIVIDEND	27,765	2,219,761	2,357,400	2	0.31%
14	DTN ENTERPRISES LLC	26,437	2,113,577	2,139,000	3	0.29%
15	DTN ASPEN RIDGE APPARTMENTS, LLC	23,989	1,917,890	1,936,300	2	0.27%
16	OLD ORCHARD - HOLT LLC	22,062	1,763,854	2,323,700	3	0.24%
17	GREAT LAKES CHRISTIAN HOMES	22,058	1,763,481	1,933,700	1	0.24%
18	GEORGE F. EYDE, LP	22,045	1,762,500	1,762,500	2	0.24%
19	BCMI DELHI PROPERTY LLC	21,878	1,749,088	2,112,300	2	0.24%
20	SOUTH SQUARE HOLT LLC	20,485	1,637,776	1,651,400	1	0.23%
Total Top 20		930,781	80,318,043	83,234,700		11.15%
Total Entire Township			720,467,883	768,863,084		

2016 – 2021

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



Date: June 3, 2015

DELHI CHARTER TOWNSHIP
2016 – 2021 CAPITAL IMPROVEMENTS PLAN
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INTRODUCTION

Delhi Charter Township faces the challenge of meeting the needs of its residents for public services and facilities with increasing costs and relatively fixed revenues. In an effort to effectively set project priorities, the Township has implemented a Capital Improvements Program (CIP) which began in 2006. The year 2016 represents the eleventh 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 six 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 2016 - 2021 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 2015)

2015 Project Description	Current Status	Original Amt. in ‘15 CIP	Actual 2015 Funding Level
<u>2015 General Fund Projects</u>			
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>	Approximately \$44K in 50/50 match funding for local connector road projects is available from the ICRD during 2015. However, it is anticipated that this funding will be rolled into the 2016 project to enable the Township & ICRD to complete a more comprehensive project. A couple of neighborhoods are considering road improvements, but it is currently unknown whether they will choose to move forward.	\$166,000	\$6,500 + any SAD projects
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>	The ADA transition plan will be completed during the second quarter of 2015. The plan will be used to determine the amount of sidewalk/ramp repairs that will be undertaken in future years. The sidewalk maintenance program will be postponed in 2015 in anticipation of 2016 sidewalk/ramp repairs per the transition plan.	\$65,000	\$50,000
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. Construction will occur in spring of 2015.</i>	Construction on this project will begin in 2015.	\$400,000	\$400,000

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>	This project did not receive grant funding during initial application round. It has been resubmitted to the DNR for grant funding consideration at 50% (state) / 50% (local). Funding notification will be received at the end of 2015. If successful, the project will occur in 2016.	\$296,000	\$0
Community Service Center Roof Replacement <i>The useful life of the roof has been exceeded and now needs to be replaced.</i>	Dollars for this project has been reserved each year beginning in 2011 in order to establish a funding source. Replacement was originally anticipated to be done in 2015.	\$150,000	\$660,000
Community Service Center Carpet Replacement <i>Carpeting within the CSC is approaching 20 years old and will require replacement in 2016.</i>	Saving for this project is on-going.	\$15,000	\$15,000
Computer Replacements <i>Replacement of approximately 15-20 machines per year, resulting in approximate replacement cycle of 5-6 years.</i>	This project is ongoing and implemented as needed. In future years, this will be removed from the CIP as it has been determined that this expenditure is normal operations & maintenance.	\$20,000	\$20,000
Server Replacement <i>The servers located at the CSC will need to be replaced. This includes the GIS servers and general servers.</i>	This project will be delayed until 2016.	\$23,000	\$0
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>	This project will begin in fall of 2015 and is anticipated to be completed, or nearly complete, by the end of the year.	\$100,000	\$100,000
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</i>	This project will be implemented and the arch will be installed in one of the cemeteries.	\$15,000	\$15,000

<i>Pioneer cemeteries.</i>			
Cemetery Improvements <i>This project was previously categorized as being solely for road improvements at Maple Ridge. The project includes saving for future installation of roadways within sections of the cemetery that will be opened in the future.</i>	Saving for this is ongoing. As of 2015, a total of \$45K had been saved.	\$15,000	\$15,000
Columbarium at Maple Ridge Cemetery <i>This project would include the construction of an additional columbarium at Maple Ridge.</i>	This project will be postponed until 2016.	\$100,000	\$0
Aerial Imagery <i>The currently used air photography within the community is 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>	This project has been completed. Costs were split evenly between the Sewer Fund and the General Fund.	\$20,000	\$27,000
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>	This project will be postponed until after the Cedar Street Revisioning planning process and funding can be identified.	\$100,000	\$0
Additional Cold Storage at Valhalla Maintenance Building <i>This project would add on to the existing storage building at Valhalla Park and enable additional storage for equipment and machinery necessary for parks department operations.</i>	This project may be completed in 2015 if funding is available. If not, it will be implemented in 2016.	\$60,000	\$60,000
Trailhead Park Improvements <i>This project includes the installation of the standardized signage and horseshoe pits. If funding is available, a drinking fountain will also be installed.</i>	This project will be implemented as a joint effort between the Parks Dept. and the DDA.	\$0	\$30,000
2015 Sewer Fund Projects			
Sludge Mixing Improvements <i>This project will upgrade the pre-feed</i>	This project will occur as anticipated in 2015.	\$50,000	\$50,000

<i>and feed mixing at the POTW.</i>			
Vehicle Rotation Schedule <i>See Exhibit A</i>	Four vehicles were purchased in 2015.	\$60,000	\$150,320
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>	This project will occur in 2015.	\$600,000	\$600,000
Sanitary Sewer Lining <i>Install liners on concrete/clay pipe which has been degraded by hydrogen sulfide.</i>	This project will be delayed until 2016.	\$125,000	\$0
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>	This project is under consideration and may be completed in 2015.	\$21,100	\$21,100
Cartago Cul-de-Sac Sewer Check-Valve Project <i>This project will include the installation of check valves in the public sewer line to prevent backflow to the individually owned mini-lift stations used in this area.</i>	This property was not included in the previous capital budget, but has been added and will be completed in 2015.	\$0	\$108,000
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. This project will be completed in 2015.	\$40,000	\$80,000
Sewer Camera Equipment Replacement <i>Replacement of sewer camera equipment.</i>	This project is expected to occur in 2015.	\$295,000	\$400,000
<u>2015 Fire Equipment & Training Apparatus Fund</u>			
Replacement of 2004 Durango (2)	A Chevy Tahoe was purchased to replace this vehicle.	\$50,000	\$50,000
Replace 2008 Ford Lifeline Ambulance	This project will occur in 2015.	\$180,000	\$180,000
Mobile Dispatch & AVL <i>This project includes acquisition of vehicle mounted PC's with dispatch/automatic vehicle locating capabilities and associated software.</i>	This project was originally anticipated in 2014, but was not implemented at that time. It will actually be completed in 2015.	\$0	\$65,000

2015 Downtown Development Authority

<p>Delhi TechPark Property Improvements <i>This project will include infrastructure improvements necessary to facilitate development of the property, including replacement of the development entry sign. This project is dependent upon private investment that may be made in the park.</i></p>	<p>This project will be implemented if the necessary development comes to fruition within the TechPark. This project is on-going and is dependent on private investment. If this investment does not occur in 2015, the project will carry forward.</p>	\$50,000	\$50,000
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2016 Capital Budget

Priority Level:	Project Description:	Current Estimate:
General Fund		
B	<p><u>Street Improvements</u> <i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the community. Neighborhood streets will occur when petitioned by residential and cost will be borne by same.</i></p>	\$207,000
B	<p><u>Sidewalk Program and Construction</u> <i>In 2015 the Township completed an ADA Transition Plan to assess the sidewalks and ramps that must be improved in order to provide accessibility. Sidewalk sections that are identified as non-compliance will be repaired as road or other improvements occur, or when ramp improvements are in close proximity. 2016 represents the first year that these improvements will be implemented.</i></p>	\$100,000
B	<p><u>Community Service Center Carpet Replacement</u> <i>Carpeting within the CSC is approximately 20 years old and requires replacement. Project implementation in 2016 will be paid for using dollars saved for this purpose over the past several years and in the current year.</i></p>	\$45,000
C	<p><u>Maple Ridge Cemetery Road Improvement</u> <i>Replace and resurface drives within the cemetery. It is proposed that funding for this project is addressed by "saving" each year and that the project will be finally implemented in 2017.</i></p>	\$15,000
A	<p><u>Cemetery Entry Arch</u> <i>This project includes the fabrication and installation of entry arches, displaying the name of each cemetery, within Maple Ridge, Markham and Pioneer cemeteries. It is anticipated that this will occur in 2015, 2016 and 2017.</i></p>	\$15,000
A	<p><u>Recreation Software</u> <i>This project is necessary to allow online registration for recreation programs.</i></p>	\$25,000
B	<p><u>Columbaria at Maple Ridge Cemetery</u> <i>Installation of a second columbarium.</i></p>	\$30,000
C	<p><u>Cemetery Improvements</u> <i>This project is an ongoing savings for anticipated costs associated with the construction of roadways within the undeveloped parts of Maple Ridge.</i></p>	\$20,000
A	<p><u>Voting Tabulators</u> <i>The State of Michigan is planning on implementing new voting systems state-wide beginning in 2016. There is still funding available from the Help America Vote Act</i></p>	\$12,000

	<i>and the Bureau of Elections is anticipating the State Legislature will make an appropriation. However, they suggest each municipality budget money as well; about \$1,000 per precinct/AVCB.</i>	
C	<u>Parks Feasibility & Needs Study: Dog Park & Splash Pad</u> <i>This study will be completed to determine need and possible location for a dog park and/or splash pad within the Township.</i>	\$40,000
A	<u>Replacement of Microsoft Office</u> <i>In 2012 Microsoft stopped supporting functionality components of earlier versions of the software. All computers will need to be updated with new software at some point. The costs will be split between the General Fund, Sewer Fund and DDA based on utilization of individual machines.</i>	\$30,000
B	<u>Sever Replacement</u> <i>This project is for the replacement of the servers at the CSC.</i>	\$15,000
B	<u>Upgrades at Kiwanis Park</u> <i>Grant applications have been submitted to the MDNR for this project, which includes the construction of a new bathroom facility. Funding notification is anticipated in the fall of 2015. If successful, construction would occur in 2016 and grant funding would cover 50% of the cost.</i>	\$300,000
<u>Sewer Fund Projects</u>		
B	<u>Forcemain Assessments</u> <i>This project will assess the condition of forcemain sewers within the Township and will be partially funded via the SAW grant.</i>	\$535,000
A	<u>Eifert Road Force Main Replacement</u> <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>	\$400,000
B	<u>Vehicle Rotation Schedule</u> <i>See Exhibit A</i>	\$82,500
A	<u>Fiber Optic Upgrade – Lift Stations</u> <i>Upgrade three lift-stations to fiber per year until all twelve are completed. Waverly, Pleasant River & Grovenburg will be completed in 2016.</i>	\$50,000
B	<u>Food Waste Separator</u> <i>Purchase and install a food waste separator for the scrappy program.</i>	\$144,000
<u>Fire Equipment & Training Apparatus Fund</u>		
C	<u>Radio Replacement</u> <i>This project is necessary to upgrade the system (technology advancement).</i>	\$40,000
B	<u>Purchase of a Third Ambulance</u> <i>This project is necessary as a result of increasing calls for service.</i>	\$190,000
<u>Downtown Development Authority</u>		
	<i>No projects proposed for 2016, unless private investment occurs within the Delhi Technology Park that warrants it. See description in 2015 Update.</i>	\$0

CAPITAL IMPROVEMENTS PROGRAM
Years 2017-2021 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
General Fund			
B	Street Improvements <i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i>	2017	\$166,000
		2018	\$166,000
		2019	\$166,000
		2020	\$166,000
		2021	\$166,000
B	Sidewalk Program and Construction <i>Ongoing implementation of the ADA Transition plan and other sidewalk improvements.</i>	2017	\$110,000
		2018	\$110,000
		2019	\$110,000
		2020	\$110,000
		2021	\$110,000
B	Aerial Photography <i>The Township anticipates participating in the regional program for acquisition of updated air photos. This is a critical component of the GIS system.</i>	2020	\$30,000
D	Upgrades at Kiwanis Park <i>The playground equipment at this park needs to be replaced; possible grant funding will be needed to facilitate this project.</i>	2017	\$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>	2017	\$20,000
C	Holt & Eifert Road Property Use & Development Plan <i>Development of a master plan for the Township owned property at the north east corner of Holt Rd. and Eifert Rd.</i>	2017	\$50,000
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>	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>	2017	\$15,000

B	Light & Pole Replacements <i>This project includes replacing existing cast iron light poles with concrete (due to excessive deterioration) and the possible conversion of the fixtures to LED. This project will be implemented incrementally.</i>	2017	\$100,000
C	Construction of New Public Safety Building <i>This project will become necessary as a result of increasing activity. Costs may be shared with the FETA fund, as appropriate.</i>	2019	\$10,000,000
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>	2019	\$558,240
C	Generator Interconnection <i>This project would connect the north and south generators at the POTW. This project design will be partially funded via the SAW grant (\$12,060).</i>	2018	\$65,000
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	Pine Tree Road Lift Station <i>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.</i>	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	\$1,000,000
B	Vehicle Rotation Schedule <i>See Exhibit A</i>	2017	\$91,500
		2018	\$60,000
		2019	\$0
		2020	\$0
		2021	\$81,500
A	Fiber Optic Upgrade - Lift Stations <i>Upgrade three lift-stations to fiber per year until all twelve are completed.</i>	2017	\$50,000
		2018	\$50,000
		2019	\$50,000

B	Stormwater Removal Program <i>This project involves finding and replacing/repairing cross connections between the storm water and waste water collection systems.</i>	2017	\$50,000
		2018	\$50,000
		2019	\$50,000
		2020	\$50,000
		2021	\$50,000
<u>Fire Equipment & Training Apparatus Fund</u>			
C	Radio Replacement <i>This project is necessary to upgrade the system (technology advancement).</i>	2017	\$40,000
		2018	\$40,000
C	Refurbish 2010 Ford Lifeline Ambulance	2017	\$140,000
<u>Downtown Development Authority</u>			
	<i>No projects proposed at this time.</i>		

**EXHIBIT A:
Fleet Vehicle Rotation Schedule**

Vehicle	2015	2016	2017	2018	2019	2020	2021
DPS (POTW "W" & Maintenance)							
1990 Ford F700 diesel Stake Rack/Dump Truck w/plow							
1999 Ford Dump Truck	(4,400)						
2000 Ford F250 (mow crew truck-2011)							
2003 Chevrolet E250 Cargo Van	(4,000)						
2003 Ford Expedition	(6,000)						
2006 Chevrolet Silverado 4WD		(5,500)					
2006 Chevrolet Silverado 4WD (W-M)		(5,500)					
2006 Chevrolet Silverado 4WD (W-O)		(5,500)					
2007 Ford Ranger 4WD			(4,500)				
2011 GMC Savana 2WD Van (lift station)							(3,500)
2011 GMC Sierra truck 4WD							(5,500)
2012 GMC Sierra ext cab truck 4WD (moved to #3 in 2015)							
2012 GMC Sierra ext cab truck 4WD w/Tommy Gate							
2012 GMC Canyon ext cab truck 4WD	(15,900)						
2014 Ford F250 4WD (move to #10 in 2017)							
2014 Ford Explorer 4WD (#21)			(20,000)				
2014 Ford F150 truck 2WD (#12)			(8,500)				
2014 Ford F150 truck 2WD (#14)				(8,000)			
2015 Mid size 4WD vehicle (#3)	26,100			(16,000)			
2015 AWD Van (lift stations #4)	46,900						
2015 Mid size 4WD vehicle (#22)	26,100						
2015 Dump truck (#9)	51,209						
2016 Full size truck 4WD (#2)		33,000					
2016 Full size truck 4WD (#24)		33,000					
2016 Full size truck 4WD (#25)		33,000					
2017 Mid size 4WD vehicle (Replace #10 - used by #23)			30,000				
2017 AWD SUV (#21)			35,000				
2017 Mid size 4WD vehicle (#12)			30,000				
2018 Mid size 4WD vehicle (1)				30,000			
2018 Full size truck 4WD (#14)				30,000			
2021 AWD Van (lift stations #4)							50,000
2021 GMC Sierra truck 4WD (#6)							35,000
	120,009	82,500	62,000	36,000	-	-	76,000
PARKS							
1995 Chevrolet S10 Pickup							
1996 Ford F150							
1999 Ford F250 2WD							
1999 Ford Dump Truck (DPS #9)	4,400						
2000 Ford Ranger (Assessing #67)							
2000 Ford F250 w/plow							
2001 Ford F250 4WD							
2001 Ford Ranger (Comm. Dev. #56)							
2002 Chevrolet Tahoe (from Fire Dept in 2013)							
2002 Ford F250 (DPS #6)							
2006 Chevrolet Silverado 4WD (DPS #24)							
2006 Chevrolet Silverado 4WD (DPS #2)							
2006 Chevrolet Silverado 4WD (DPS #25)							
2006 Dodge Dakota 4WD (4 door) (#58)			4,500				
2007 Ford Ranger 4WD (#10)			4,500				
2011 GMC Sierra truck 4WD (#6)							5,500
	4,400	-	9,000	-	-	-	5,500
COMMUNITY DEVELOP.							
2001 GMC Jimmy (Assessing #66)	(3,500)						
2006 Dodge Dakota 4WD (4 door)			(4,500)				
2007 Chevrolet Impala			(3,500)				
2012 GMC Canyon ext cab truck 4WD (#3)	15,900						
2013 SUV 4WD							
2014 Ford F150 truck 2WD (#12)			8,500				
2014 Ford Explorer 4WD (#21)			20,000				
	12,400	-	20,500	-	-	-	-
ASSESSING							
2008 GMC Canyon 2WD (DPS #14)				(2,000)			
2008 GMC Canyon 2WD (DPS #12)				(2,000)			
2014 Ford F150 truck 2WD (#14)				8,000			
2015 Mid size 4WD vehicle (#1)				20,000			
	-	-	-	24,000	-	-	-
	136,809	82,500	91,500	60,000	-	-	81,500



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 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 the 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 activities.

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 to 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

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

Other Financing Use

Decreases in current financial resources that are 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.