

DELHI CHARTER TOWNSHIP
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Holt, MI 48842

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2020 BUDGET



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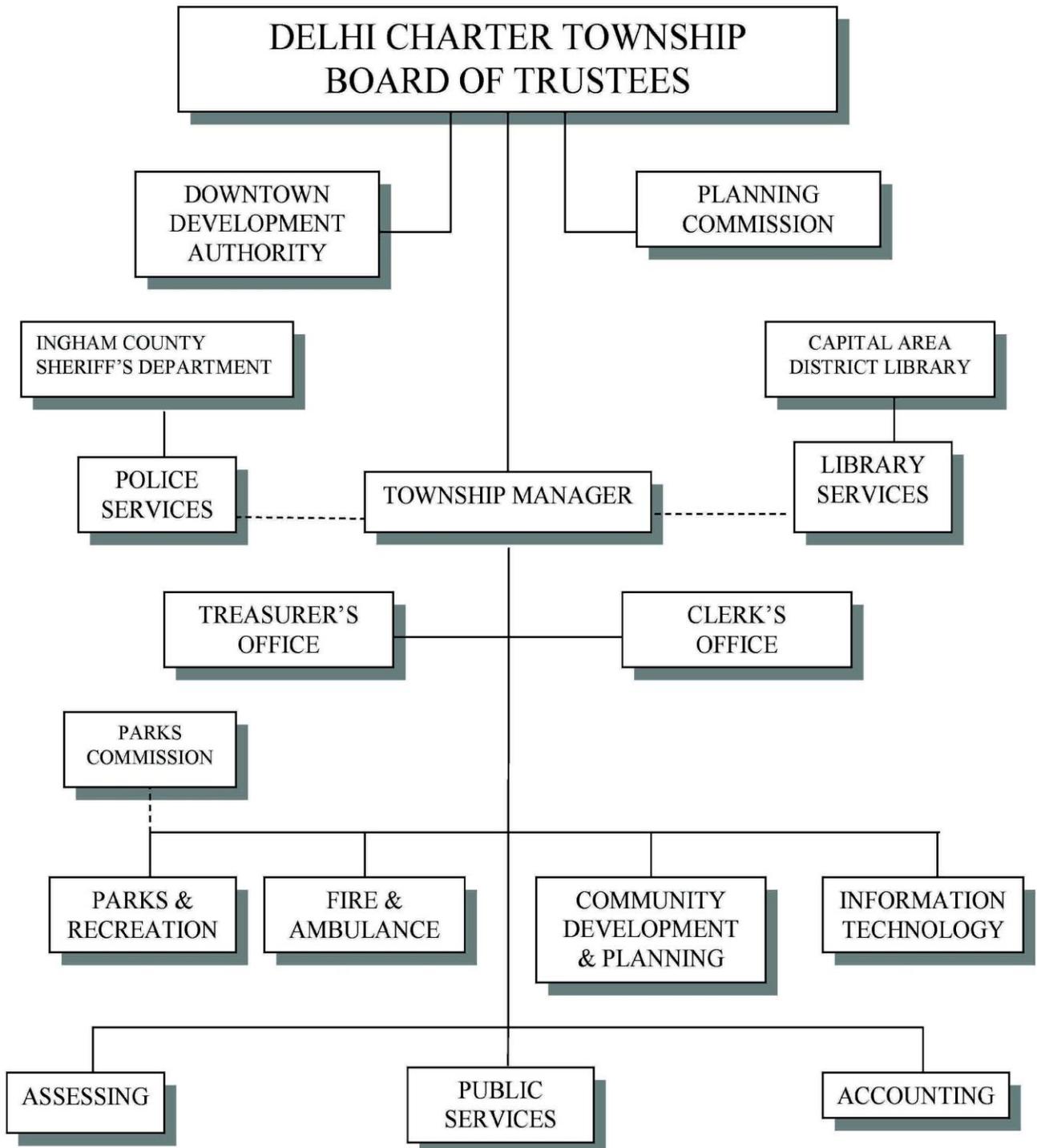
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Delhi Charter Township Organizational Chart of Services





Board of Trustees

Supervisor	John Hayhoe
Clerk.....	Evan Hope
Treasurer.....	Roy Sweet
Trustee	Pat Brown
Trustee.....	Stuart Goodrich
Trustee	Tom Lenard
Trustee	DiAnne Warfield

Executive Staff

Township Manager.....	Tracy Miller
Assessor	Elizabeth Tobias
Community Development Director	Tracy Miller
Director of Human Resources	Tricia VanderPloeg
Downtown Dev Auth Exec Director	C. Howard Haas
Fire Chief.....	Brian Ball
Information Technology Director	Tristan Knowlton
Parks & Recreation Director.....	Mark Jenks
Public Services Director	Sandra Diorka



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

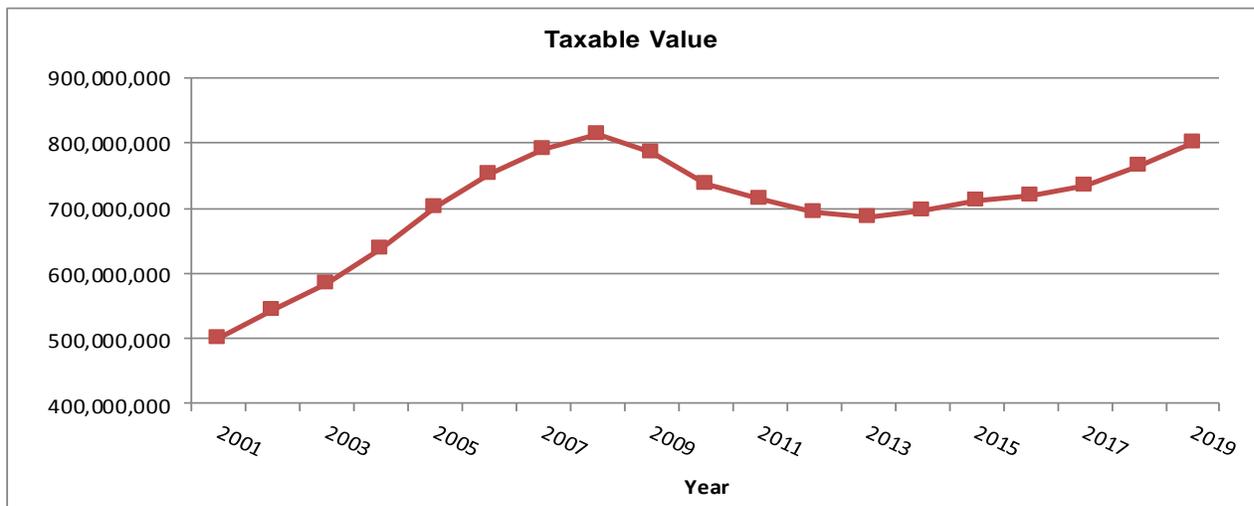
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2020 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 2020 budget totals \$25,490,230 for all funds, down from \$29,997,340 projected for 2019. Most of the decrease is due to the completion of the Esker Park project, and completing the bulk of bonded projects in the Sewer Fund.

Financial Challenges to Township Budgets

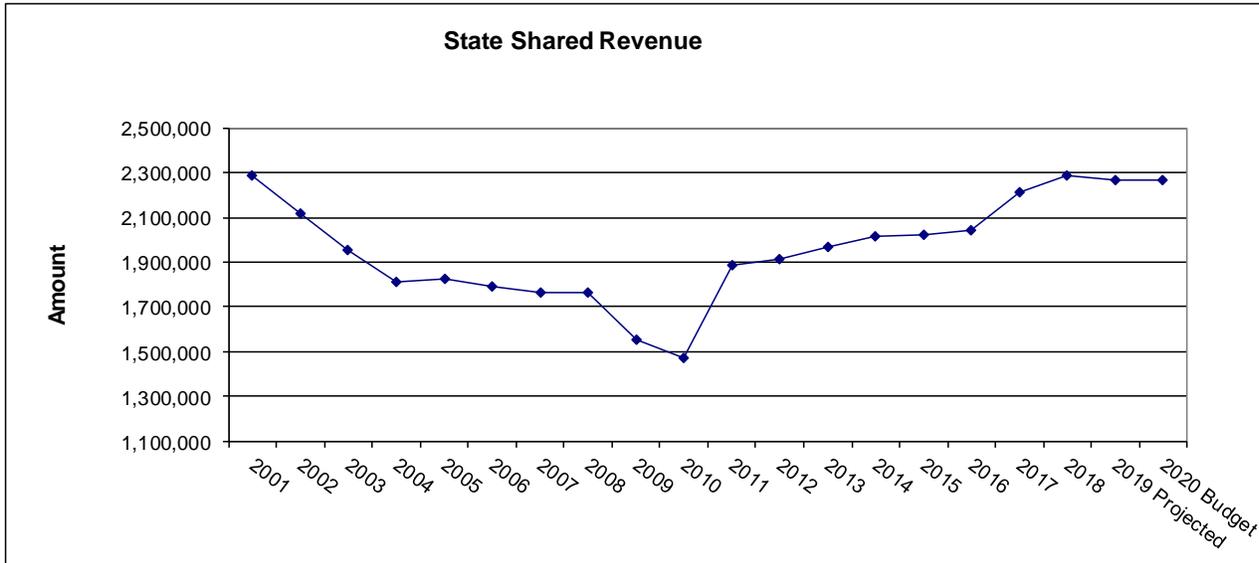
- Property taxes are the Township's largest revenue source. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 9% in 2019. This is the sixth increase since 2008. However, when comparing the current ad valorem with that of 2008, 2019 taxable values are still 1.4% lower. The Headlee Amendment limits tax revenue growth. As property values rebound, the increase in tax is limited to a national inflation factor. This means that tax revenues are not able to recover at the same rate as property values. In fact, the Township's operating millage has been reduced to 4.2981 mills. It is expected that the taxable values will continue to grow, but will not rebound as quickly as the cost of services increase. The approval of all four millage proposals helps the Township sustain the current level of operations.



- Since 1998, the State of Michigan has distributed "revenue sharing" to local units of governments. Revenue sharing is comprised 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 General Fund revenues. Since 2001, the amount received has fallen dramatically. Revenue sharing is expected to account for only 23% of General Fund revenues in 2020. 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. In 2020, a new Federal census will be conducted, which will hopefully conclude with a continued increase in the Township's population over the last 10 years.



- The number of permits issued, as shown in the chart below, gives evidence of the activity in the residential and commercial markets. New residential construction increased in 2016 and has remained consistent for 2017 & 2018.

Permits Issued									
Type	2010	2011	2012	2013	2014	2015	2016	2017	2018
Building	622	372	358	431	438	606	691	689	546
Electrical	183	189	224	209	256	394	530	415	530
Plumbing	152	134	189	124	213	322	341	295	341
Mechanical	343	470	369	329	437	575	667	579	667
Soil Erosion	66	41	46	73	83	95	94	81	92
Total	1366	1206	1186	1166	1427	1992	2323	2059	2176

Responses to the Financial Challenges

In 2008, the Township transitioned from a traditional health care plan to a high deductible plan with a health savings account (HSA). This significantly lowered our health care premiums. The annual increases in premiums rates have also declined. Additionally, starting in 2010, new employees are enrolled in a retiree health care savings program. This creates a vehicle for providing retiree health care on a “pay-as-you-go” basis, eliminating post-employment benefit obligations for all full-time employees hired after January 1, 2010.

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.

Traditionally, cost of living (COL) increases have been applied to annual employee compensation schedules. A market study was conducted in 2017, comparing Township wages and benefits to similar employers. The increases recommended will be fully implemented during fiscal years 2018, 2019 and 2020. Since 2016, full-time employees have the 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 2018, Delhi Township voters approved the renewal of a 1.5 millage for fire services. However, as discussed above, the Headlee Amendment automatically “rolls back” the millage rate to equal the rate of inflation. This has reduced the approved 2018 millage rate to 1.4961 mills. The millage funding helps to offset costs associated with the fire department, which transitioned in 2003 from a part-time department, to a combination full-time/part-time fire/EMS department that offers advanced life support. The millage does not cover the entire costs of the fire department, so an annual transfer from the general fund is required.

Voters also approved the renewal of a 1.5 millage for police services. As in the case of the fire department millage, the Headlee Amendment also decreases the millage rate to 1.4961 mills. 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 to the Township via the contract was reduced by three in 2010, and in mid-2011 a School Resource Officer was added, which continues to be funded. In addition, the Sheriff places part time deputies in the parks and on the trails during the summer months. The police millage does not fully cover the cost of providing this service, and an annual transfer from the general fund is required to fully fund it.

In 2018, voters approved a 0.5 millage for fire and emergency medical equipment and vehicles. This four-year millage will provide funds to repair and replace fire, EMS and ambulance equipment and vehicles. The refurbishment of an existing ambulance is planned for 2020.

In 2018, voters also approved a 1.0 millage for the Township’s parks, trails, and recreation facilities. This four-year millage will provide funds for restoring, operating, maintaining, acquiring, constructing, and equipping parks, trails, and recreation facilities.

Although the economic factors described above, and surely new ones we will encounter in coming years, will continue to place strains on the limited resources of the Township, the proposed 2020 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 \$6,824,650, which is \$1,247,330 more than the projected expenditures for 2019. The increase is mainly due to two projects. First, the Holt to Mason Trail project. However, those expenditures will be reimbursed to the Township by the Ingham County Trail millage. Secondly, the McCue Road improvement project represents a significant expense. However, this project will be paid for in part through the matching program administered by the Ingham County Road Department.

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 partially grant funded Ram Trail running along Holt Road was completed in 2015. In 2016 the Non-Motorized Transportation plan was updated. In 2017 the Ram Trail II was completed, which was also funded with grant and general fund monies. In 2018 and 2019, planning for the Holt 2 Mason Trail was funded by the Ingham County Trail millage. Construction of Phase I of the Holt 2 Mason Trail (Hayhoe Trail) has been funded and will commence in 2020. It is anticipated that funding for Phase II of this trail will be provided in 2021 or 2022. For 2020, the Township is also budgeting \$166,990 for engineering oversight of Safe Routes to Schools (SR2S) project, which consists of sidewalk and pedestrian safety improvements aimed at helping children safety navigate to school. The SR2S construction costs are entirely grant funded.

It is projected that expenditures and transfers-out will exceed revenues by \$526,590, leaving ending fund balance as a percentage of operating expenditures and transfers at 67%, which is above the 15% minimum target set by the Board.



Special Revenue Funds

As mentioned previously, voters approved four millages in 2018, 1.5 mills for fire and 1.5 mills for police (reduced to 1.4961), 1.0 mills for parks, and 0.5 for fire equipment. Separate special revenue funds are established for each of these millages. The millages alone are not enough to support the fire, police, and parks activities. Thus, a transfer of \$1,420,010 from the General Fund to supplement the Fire Millage Fund, a transfer of \$1,603,440 to the Police Millage Fund, and a transfer of \$435,200 to the Parks Fund will be necessary to cover the expenses of each fund.

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, based upon our recent Asset Management study, our financial advisors recommend that utility rates be increased annually by approximately 3%, plus CPI. Consistent with this recommendation, the 2020 budget reflects a 4.9% increase in sewer rates. The asset management study identified several areas requiring maintenance and improvement and these are currently being completed using bond funding.

Downtown Development Authority

Beginning in 2016, the Downtown Development Authority (DDA) increased revenue sharing with 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. Bonds issued in 2016 are being used to buy and improve blighted properties, along with some infrastructure improvements. The DDA borrowed additional funds in 2017 to fund the Realize Cedar Project, which will encourage mixed development and revitalization along Cedar Street. The Farmers' Market is also supported by the DDA. The Farmers' Market has seen growth in the number of vendors and customers. The DDA continues to sponsor community concerts, Holt Fest, and supports many other projects to improve the quality of life while increasing tax base in our community. In the future, the majority of the DDA's revenue will be used to repay bond issues.

Long-term Debt

The Township's rating from Standard & Poor's was upgraded from AA- to AA in 2014. We continue to sustain this rating. AA is a high rating, and reflects the Township's 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% 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 \$90,739,180. The net-debt outstanding on 12/31/19 will be \$28,110,517 (\$39,175,517 total outstanding less \$11,065,000 in revenue bonds and special assessment bonds). This is 31% of the legal debt limit.

Conclusion

Although we will 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 and our staff for their commitment to providing quality and efficient services to our citizens while ensuring fiscal responsibility.

Respectfully submitted,

Tracy Miller

Tracy Miller
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 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 and in 2017 was estimated at 26,777. 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 39.7 years in 2017.

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. By 2017, that number rose to 11,238. Of that number, 7,880 were owner-occupied housing units, 2,949 were renter-occupied housing units, and 409 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 bachelor's degree or higher. By 2017, 95.8% of the population had at least a high school diploma and 36.7% held a bachelor's degree or higher.

The median household income rose from 2010 to 2017. The median household income in 2010 was \$57,706. In 2017, it was \$61,816. Per capita income in 2010 was \$27,745 and \$31,155 in 2017.

In 2017 7.1% of families were below the poverty level. The jobless rate for Delhi Township in 2018 was 2.8% of the labor force, down from 3.1% in 2017. Ingham County's 2018 rate was 3.3% and the State of Michigan was 4.0%. Thus far for 2019 (through June), the jobless rate in Delhi Charter Township averaged 3.1%. The average during that same time in Ingham County was 4.1% and the State of Michigan was 4.3%.

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 - 2019**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	570
Granger Construction	Commercial Construction	290
Orchid Orthopedic	Exotic Metal Fabricator	285
RSDC	Steel Processing	267
Keller Williams Real Estate	Realty	189
Two Men & A Truck	Moving Company	183
Kroger	Retail Grocery	155
Magna Power Train	Automotive Supplier	150
NexCare (Holt Sr. Care/Rehab)	Long Term Care	143
Block Imaging	Hospital Equipment Refurbishing	112



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
- Debt Service Funds
- Enterprise Funds
- Component Unit Funds
- Supplemental Information

There are five special revenue funds:

1. Fire Fund – Fund 206
2. Police Fund – Fund 207
3. Parks, Trails, and Recreation Fund – 208
4. Fire EMS Equipment and Vehicle Fund - 211
5. Water Improvement Fund – Fund 225

There is one debt service fund

1. 2017 Special Assessment Street Improvement Debt Service – Fund 852

There is one enterprise fund:

1. Sewer Fund – Fund 590

There are two component units (DDA and Brownfield) with 7 funds:

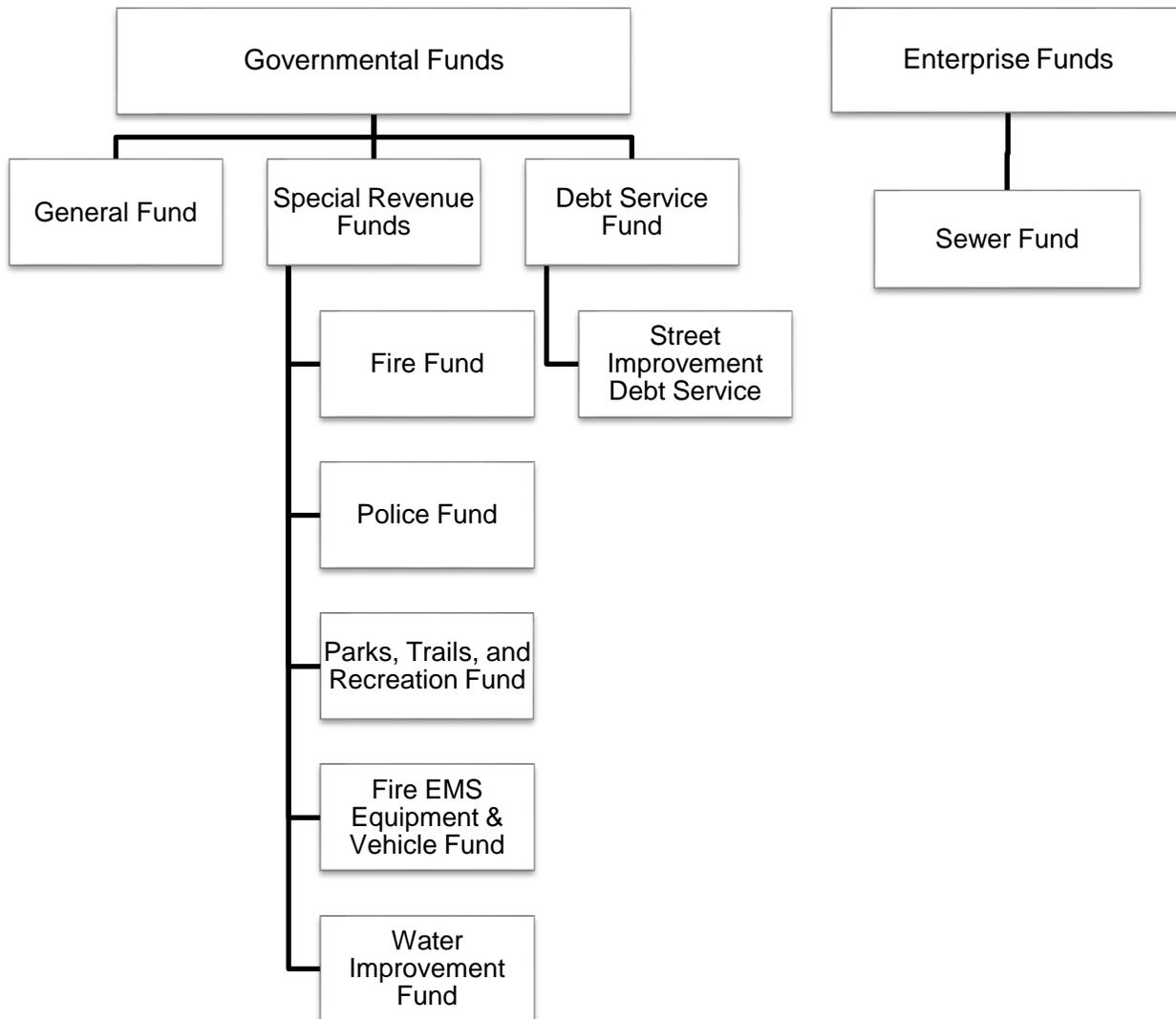
1. Downtown Development Authority (DDA) – Fund 248
2. Brownfield Redevelopment Fund – Fund 243
3. DDA – 2016 Refunding Debt Service – Fund 391
4. 2016 DDA Development Debt Service Fund-Fund 395
5. 2017 DDA Development Debt Service Fund-Fund 397
6. Brownfield Redevelopment Authority - Fund 243
7. Local Brownfield Revolving 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 community development. All governmental funds use the modified accrual basis for budgeting and accounting whereby expenditures are recognized when the goods or services are received and revenues are recognized when measurable and available to pay expenditures in the current accounting period.

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

Parks, Trails, and Recreation Fund is used to account for the tax levy to maintain and improve the Township's recreational infrastructure and activities.

Fire EMS Equipment and Vehicle Fund is used to account for the tax levy to purchase Fire and EMS Equipment.

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

Debt Service Fund accounts for governmental debt activity. The Township's debt service fund is for the repayment of the Street Improvement Bonds issued in 2017.

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 and develops the township-wide goals and objectives.

In early July, budget request forms and other budget documents are distributed to department directors. Department directors submit their completed budget requests/forms to the Accounting Department 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.



2020 Budget Calendar

April 30-May 4	Department Head CIP meetings with Community Development and Township Manager
May 13	Planning Commission Public Hearing and action on CIP
June 18	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
July 1	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 17	Departmental goals, indicators and budgets with backup and narratives submitted to the Accounting Department
July 22-25	Budget requests reviewed with Department Heads
August 1-31	Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 3
August 20	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 27	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 10
September 10 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 24	DDA Board sets Public Hearing for October 29 for the DDA Budget
October 1	Board of Trustees sets Public Hearing for October 15
October 2	Township sends Notice of Public Hearing to Community Newspapers for publication
October 2	DDA sends Notice of Public Hearing to Community Newspapers for publication
October 6	Notice of Board of Trustees Public Hearing (to be held on October 15) is published in the Community Newspapers
October 6	Notice of DDA Public Hearing (to be held on October 29) is published in the Community Newspapers
October 8	Budgets are available for Public Inspection (seven days prior to public hearing)
October 15	Board of Trustees holds Public Hearing on the 2020 General & Special Revenue Funds Budgets
October 29	DDA Board holds Public Hearing and acts on the 2020 DDA Budget
October 30	DDA submits Budget to Board of Trustees for approval
November 5	Board of Trustees act on the 2020 Budgets (Township and DDA)
November 26	DDA Board acts on the 2020 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 \$2,500 if funds are available within their departmental budget. Purchases in excess of \$2,500 shall be approved by the Township Manager. Purchases and contracts over \$20,000 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.



I. Overview

On June 13 and 14, 2017, the Board of Trustees and Department Heads met to begin the process of creating a shared vision of the Township's future with major goal areas, key objectives and one-year tasks. The following summary reflects the main points of that discussion and the discussion that took place at this meeting. In 2018, in preparing for the budget process, the Board discussed the 2017 vision and goals and confirmed that progress was being made and that it was still relevant. This was included in the adopted 2019 budget. The same analysis was conducted in preparation for the 2020 budget, and the results are as follows:

II. BOARD VISION TOUR

A. Awareness of public safety, community, entertainment, arts and gathering.

- *The voters approved a 1.5 mil renewal each for fire and police and reinstated .5 mils for fire and emergency medical equipment and vehicles. Votes also approved a new 1 mil for parks, trails, and recreation. The Board will continue to budget in a manner that ensures fiscal responsibility and long term viability, while providing transparent reporting on the use of millage funding.*
- *The DDA is currently contributing to a portion of the funding of various entertainment, arts and gathering events.*
- *It is hoped that the Township will be selected ~~in the next round~~ for **future** LEAP Public Art Grant. The art would be placed in the Realize Cedar area.*
- *Murals, under the Sign Ordinance, have in the past been considered signage. A procedural change now exempts murals as signs unless the mural contains the name of the business.*

B. Increase opportunities for community interaction through activities and destination events.

C. Increase communication and awareness of the accessibility and connectivity of our community.

- *The new Township website has been launched and is providing a more user friendly online environment.*
- *The Township continues to refine and expand the methods by which effective public communication occurs. A new e-newsletter is being developed that will provide the community with meaningful information and engagement.*
- *The Township continues to refine its social media presence, with an eye towards developing helpful and positive community engagement.*
- *The Township used surveys to gather community input regarding marijuana businesses and establishments as a basis for the development of public policy on the matter. This formal approach was successful in discerning public opinion on a complex topic. The use of less formal surveys and polls has also been used successfully on non-policy decisions (e.g. movie in the park selection) to encourage community participation.*

D. A strong connection between the Township and school district.

- *The strong connection between the Township and school district continues to be favorable.*

E. Downtown – restaurants, retail, apartments.



- *With the completion of the Realize Cedar infrastructure project, continue to actively encourage the development of “downtown” uses in the corridor.*

F. Trails and sidewalks creating connectivity.

- *The Township continues to build trails and sidewalks.*
- *The Ram to Burchfield Trail has been placed on hold for the time being.*
- *Phase 1 of the Holt to Mason Trail is underway, as made possible by the funding awarded by Ingham County. It is anticipated that the remaining funding necessary to complete Phase 2 will be awarded by the County in the near future and that completion of the Holt to Mason trail will occur in the next several years.*

G. Realize Cedar Street – A new Cedar Street with vibrant businesses and residential living providing a place for community activity.

- *Realize Cedar has been completed, and construction on the mixed use Esker Square development is expected to commence soon.*
- *Two vacant lots that were previously owned by the DDA, adjacent to Hope Middle School, were purchased by a private developer for constructing two new homes. The first home has been completed and is currently for sale. It is anticipated that construction on the second home will commence soon. These homes are to serve as “models” or “test projects” for an upcoming pocket neighborhood development on the former Holt Products site.*
- *The first annual “Holt Fest” was held in August 2019. The event was very successful and included a parade, music, and food – all focused on Cedar Street. The event will be expanded and continually improved in coming years.*

H. Esker Landing Park (Cedar Lake Park).

- *Esker Landing Park was opened in August 2019.*

I. A collaborative community engagement.

- *Community engagement was conducted for the Realize Cedar Street project.*
- *Community engagement and input should continue.*

III. MAJOR GOALS AREAS (Not in Order of Priority)

1) Connectivity – Community Life

a. Downtown destination – retail, restaurants and unique residential opportunities

One Year Tasks

- **Developing legitimate identity for “new” downtown area**
- **Fully implement the Realize Cedar Project**
- **Create and implement wayfinding system**
 - *The DDA and Township are working on implementation of the first phase of community wayfinding. It is anticipated that full implementation will take a few years, but the first phase should be completed in 2020.*
 - *Ingham County has used some of the County Trail millage to implement a comprehensive trail-based wayfinding system. Installation of the Township’s trial wayfinding signage, which will include trailhead signs, trail blade signs, and mile markers, will be installed in 2020.*

b. Parks – Esker Landing Park (Cedar Lake Park)

One Year Tasks

- **Construct Esker Landing Park (Cedar Lake Park) – completed in 2019.**

c. Trail and sidewalk connections



One Year Tasks

- Obtain funding from Ingham County for Ram to Burchfield trail construction.
 - *The Ram to Burchfield trail project was put on hold. Instead, the County has provided \$1M in funding for Phase 1 of the Holt to Mason Trail. The Township expects funding for Phase 2, which includes final construction of the trail, to occur in the next couple of years.*
- Implement Safe Routes to School project.
 - *Design of this project has been completed. It has been bid out in 2019 and construction is anticipated to occur in 2020.*
- *Evaluate potential for sidewalk construction to create connectivity to the trails.*
- *Continue to provide sidewalk and ramp inspections/repairs throughout the Township.*

d. Activities and Events

One Year Tasks

- Create a successful volunteer bureau
 - *Software has been identified for a volunteer bureau. The DDA is in the process of obtaining an individual to head the bureau.*
- Develop/increase the number and type of events and community activities for engagement and participation
 - *The Township currently has a fair number of events/activities.*

2) Community Engagement

a. Increased/expanded ongoing two-way communication

One Year Tasks

- Public participation in strategic planning through workshop opportunity
 - *Continue to keep community informed prior to the start of projects.*
- Create surveys on events and Township services to obtain community input
 - *Continue to monitor to see when surveys on events could be beneficial.*

b. Increased awareness of Township government and community events

One Year Tasks

- Work with schools on presenting to youth what township government entails
 - *Continue this task; however, it is more difficult to obtain time with the schools due to their full curriculum.*
- Provide Township information and receive feedback at various community events
 - *Continue to provide information and receive feedback during community events.*
 - *Inform the community of board/commission vacancies.*

3) Infrastructure

a. Realize Cedar Street

One Year Tasks

- Build infrastructure (roads, sidewalks, crosswalks, etc.) to support the envisioned “new” downtown
 - *This item is completed*

b. Pedestrian/Road Improvements

One Year Tasks

- *Mid-Block Pedestrian Crossings*
 - *Mid-Block Pedestrian Crossings on Aurelius and Holt Roads*
- *Road Special Assessment Districts*

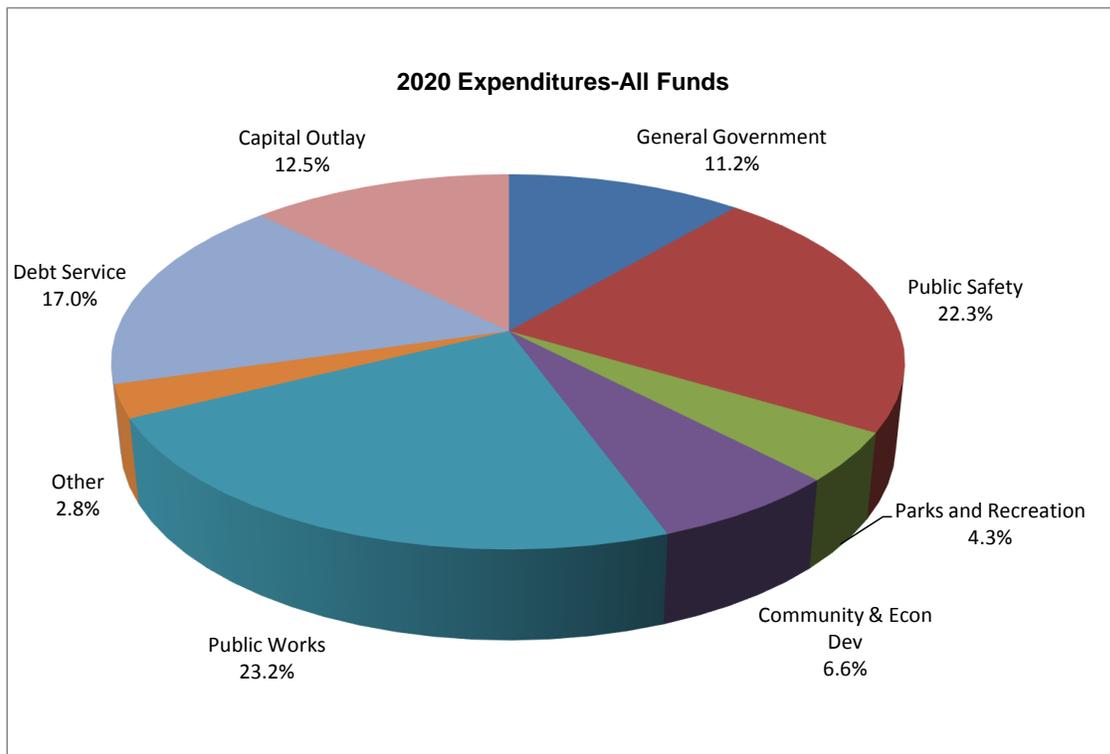
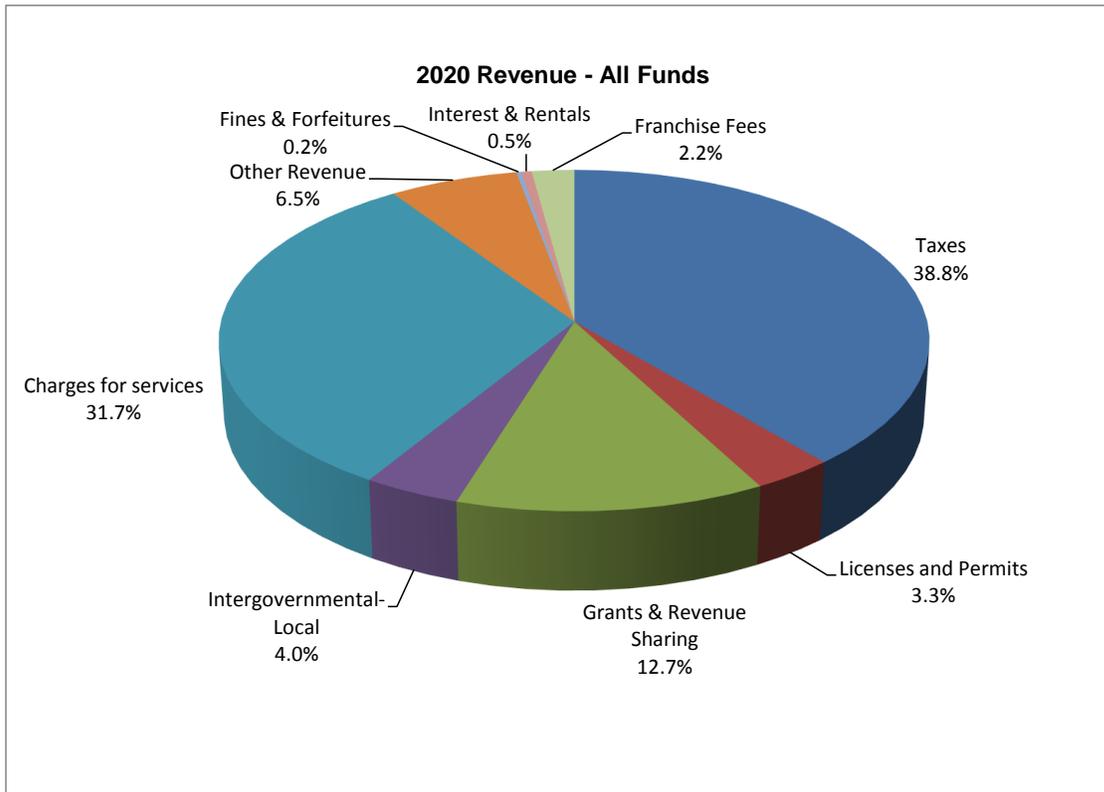


- *The Board will revisit the Local Road Improvement Process Policy (Township Policy No. 132)*
 - *Update: Policy No. 132 has been repealed by the Board. The Ingham County Road Department is now administering local road improvements via SAD.*
- *Create Wayfinding System*
 - *Ingham County has applied for MDOT Funding to help purchase Trail Wayfinding Signs*
 - *Update: Staff has worked with the County to specify the trail wayfinding signs. It is expected that the signage will be installed by the County in 2020.*
 - *The Township may want to supply additional Trail Wayfinding Signs*
 - *Update: additional trail wayfinding signs may be necessary at some point in the future. However, work has begun on local wayfinding that is not oriented to the trail, but rather will provide wayfinding to key locations throughout the Township. This work is being done in partnership with the DDA and is expected to be implemented in 2019 and 2020.*
- *Continue to implement ADA Transition Plan*
 - *This task is ongoing*
- *Build Ram to Burchfield Trail*
 - *This Trail will be put on hold for the time being; the County Trail Millage will help pay for engineering costs for a Holt (Esker Landing Park) to Mason (College Road) Trail*
- *Implement Safe Routes to School project*
 - ⊖ *This project will begin in June, 2020.*
- *Maintain and repair existing sidewalks through cost-sharing program*
 - *Sidewalk maintenance and repair is a continued effort*



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2020**

Description	General Fund	Special Revenue	Debt Service	Enterprise Fund	Component Units	Total
Revenue						
Taxes	\$ 3,532,600	\$3,603,600	\$ -	\$ -	\$ 1,873,870	\$ 9,010,070
Licenses and Permits	341,600	-	-	428,000	-	769,600
Grants & Revenue Sharing	2,478,280	44,000	-	33,500	390,000	2,945,780
Intergovernmental-Local	925,640	-	-	-	-	925,640
Charges for services	591,050	92,500	-	6,682,820	-	7,366,370
Other Revenue	1,297,250	31,770	22,800	150,390	11,420	1,513,630
Fines & Forfeitures	20,000	38,000	-	-	-	58,000
Interest & Rentals	70,000	3,000	-	27,520	21,000	121,520
Franchise Fees	500,290	-	-	-	-	500,290
Total Revenue	9,756,710	3,812,870	22,800	7,322,230	2,296,290	23,210,900
Expenditures						
General Government	2,725,540	-	-	-	138,990	2,864,530
Public Safety	-	5,684,850	-	-	-	5,684,850
Parks and Recreation	-	1,086,500	-	-	-	1,086,500
Community & Econ Dev	708,910	-	-	-	984,600	1,693,510
Public Works	1,306,050	2,750	-	4,570,660	40,000	5,919,460
Other	559,830	-	-	-	165,540	725,370
Debt Service	646,970	73,580	28,810	2,481,500	1,099,870	4,330,730
Capital Outlay	877,350	420,000	-	1,527,930	360,000	3,185,280
Total Expenditures	6,824,650	7,267,680	28,810	8,580,090	2,789,000	25,490,230
Excess of Revenues Over (Under) Expenditures	2,932,060	(3,454,810)	(6,010)	(1,257,860)	(492,710)	(2,279,330)
Other Financing Sources						
Sale of Fixed Assets	-	-	-	40,000	-	40,000
Operating Transfers In	-	3,458,650	-	-	1,099,870	4,558,520
Capital Contributions	-	-	-	467,800	-	467,800
Total Otr Financing Sources	-	3,458,650	-	507,800	1,099,870	5,066,320
Other Financing Uses						
Operating Transfers Out	3,458,650	-	-	-	1,099,870	4,558,520
Total Other Financing Uses	3,458,650	-	-	-	1,099,870	4,558,520
Change in Fund Balance	(526,590)	3,840	(6,010)	(750,060)	(492,710)	(1,771,530)
Beginning Fund Balance	7,417,036	632,427	103,301	29,439,793	1,900,561	39,493,118
Ending Fund Balance	\$ 6,890,446	\$ 636,267	\$ 97,291	\$ 28,689,733	\$ 1,407,851	\$ 37,721,588





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2018-2020**

Description	General Fund			Special Revenue Funds			Debt Service Fund		
	2018 Actual	2019 Projected	2020 Budget	2018 Actual	2019 Projected	2020 Budget	2018 Actual	2019 Projected	2020 Budget
Revenue									
Taxes	\$ 3,364,839	\$ 3,431,080	\$ 3,532,600	2,206,565	\$ 3,448,520	\$ 3,603,600	\$ -	\$ -	\$ -
Licenses and Permits	495,089	348,840	341,600	-	-	-	-	-	-
Grants & Revenue Sharing	2,543,080	2,479,730	2,478,280	71,648	44,800	44,000	-	-	-
Intergovernmental-Local	157,959	327,730	925,640	-	-	-	-	-	-
Charges for services	680,611	568,350	591,050	40,581	125,340	92,500	-	-	-
Other Revenue	1,321,948	1,284,300	1,297,250	1,933	49,220	31,770	96,881	23,480	22,800
Fines & Forfeitures	36,180	20,000	20,000	29,524	38,000	38,000	-	-	-
Interest & Rentals	92,607	120,000	70,000	4,251	4,000	3,000	-	-	-
Franchise Fees	511,306	500,290	500,290	-	-	-	-	-	-
Total Revenue	9,203,619	9,080,320	9,756,710	2,354,502	3,709,880	3,812,870	96,881	23,480	22,800
Expenditures									
General Government	2,334,714	2,388,640	2,725,540	-	-	-	-	-	-
Public Safety	-	-	-	5,494,708	5,496,010	5,684,850	-	-	-
Parks and Recreation	909,435	-	-	-	1,050,710	1,086,500	-	-	-
Community & Econ Dev	771,514	673,770	708,910	-	-	-	-	-	-
Public Works	626,818	755,940	1,306,050	2,590	2,750	2,750	-	-	-
Other	574,307	847,090	559,830	-	-	-	-	-	-
Debt Service	668,293	660,620	646,970	73,202	72,200	73,580	47,588	29,380	28,810
Capital Outlay	155,372	251,260	877,350	-	239,500	420,000	-	-	-
Total Expenditures	6,040,453	5,577,320	6,824,650	5,570,500	6,861,170	7,267,680	47,588	29,380	28,810
Excess of Revenues Over (Under) Expenditures	3,163,166	3,503,000	2,932,060	(3,215,998)	(3,151,290)	(3,454,810)	49,293	(5,900)	(6,010)
Other Financing Sources									
Sale of Fixed Assets	180,000	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	3,168,923	3,358,540	3,458,650	-	-	-
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
Total Otr Financing Sources	180,000	-	-	3,168,923	3,358,540	3,458,650	-	-	-
Other Financing Uses									
Operating Transfers Out	3,168,923	3,358,540	3,458,650	-	-	-	-	-	-
Total Other Financing Uses	3,168,923	3,358,540	3,458,650	(47,075)	207,250	3,840	49,293	(5,900)	(6,010)
Change in Fund Balance	174,243	144,460	(526,590)	(47,075)	207,250	3,840	49,293	(5,900)	(6,010)
Capital Contributions	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	7,098,333	7,272,576	7,417,036	472,252	425,177	632,427	59,908	109,201	103,301
Ending Fund Balance	\$ 7,272,576	\$ 7,417,036	\$ 6,890,446	\$ 425,177	\$ 632,427	\$ 636,267	\$ 109,201	\$ 103,301	\$ 97,291



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2018-2020**

Description	Enterprise Funds			Component Units			Total		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Actual	Projected	Budget	Actual	Projected	Budget	Actual	Projected	Budget
Revenue									
Taxes	\$ -	\$ -	\$ -	\$ 1,705,661	\$ 1,760,430	\$ 1,873,870	\$ 7,277,065	\$ 8,640,030	\$ 9,010,070
Licenses and Permits	210,628	214,250	428,000	-	-	-	705,717	563,090	769,600
Grants & Revenue Sharing	37,850	35,750	33,500	30,806	504,000	390,000	2,683,384	3,064,280	2,945,780
Intergovernmental-Local	-	-	-	-	480,000	-	157,959	807,730	925,640
Charges for services	6,464,361	6,374,150	6,682,820	-	-	-	7,185,553	7,067,840	7,366,370
Other Revenue	142,511	172,970	150,390	4,056	11,420	11,420	1,567,329	1,541,390	1,513,630
Fines & Forfeitures	-	-	-	-	-	-	65,704	58,000	58,000
Interest & Rentals	125,202	186,710	27,520	133,024	51,000	21,000	355,084	361,710	121,520
Franchise Fees	-	-	-	-	-	-	511,306	500,290	500,290
Total Revenue	6,980,552	6,983,830	7,322,230	1,873,547	2,806,850	2,296,290	20,509,101	22,604,360	23,210,900
Expenditures									
General Government	-	-	-	127,722	137,860	138,990	2,462,436	2,526,500	2,864,530
Public Safety	-	-	-	-	-	-	5,494,708	5,496,010	5,684,850
Parks and Recreation	-	-	-	-	-	-	909,435	1,050,710	1,086,500
Community & Econ Dev	-	-	-	363,582	698,670	984,600	1,135,096	1,372,440	1,693,510
Public Works	6,549,698	4,356,320	4,570,660	5,558,961	1,556,230	40,000	12,738,067	6,671,240	5,919,460
Other	-	-	-	166,311	166,630	165,540	740,618	1,013,720	725,370
Debt Service	653,647	2,475,200	2,481,500	1,100,002	1,094,140	1,099,870	2,542,732	4,331,540	4,330,730
Capital Outlay	-	5,698,500	1,527,930	319,539	1,345,920	360,000	474,911	7,535,180	3,185,280
Total Expenditures	7,203,345	12,530,020	8,580,090	7,636,117	4,999,450	2,789,000	26,498,003	29,997,340	25,490,230
Excess of Revenues Over (Under) Expenditures	(222,793)	(5,546,190)	(1,257,860)	(5,762,570)	(2,192,600)	(492,710)	(5,988,902)	(7,392,980)	(2,279,330)
Other Financing Sources									
Sale of Fixed Assets	-	35,000	40,000	30,920	45,000	-	210,920	80,000	40,000
Operating Transfers In	-	-	-	1,010,677	1,094,140	1,099,870	4,179,600	4,452,680	4,558,520
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
Total Otr Financing Sources	-	35,000	40,000	1,041,597	1,139,140	1,099,870	4,390,520	4,532,680	4,598,520
Other Financing Uses									
Operating Transfers Out	-	-	-	1,010,677	1,094,140	1,099,870	4,179,600	4,452,680	4,558,520
Total Other Financing Uses	-	-	-	1,010,677	1,094,140	1,099,870	4,179,600	4,452,680	4,558,520
Change in Fund Balance	(222,793)	(5,511,190)	(1,217,860)	(5,731,650)	(2,147,600)	(492,710)	(5,777,982)	(7,312,980)	(2,239,330)
Capital Contributions	94,859	-	467,800	-	-	-	94,859	-	467,800
Beginning Fund Balance	35,078,917	34,950,983	29,439,793	9,779,811	4,048,161	1,900,561	52,489,221	46,806,098	39,493,118
Ending Fund Balance	\$ 34,950,983	\$ 29,439,793	\$ 28,689,733	\$ 4,048,161	\$ 1,900,561	\$ 1,407,851	\$ 46,806,098	\$ 39,493,118	\$ 37,721,588

**FEE SCHEDULE**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
General Fund		
<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	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 + \$60 ea add'l	same
Non-residential, multi-family	\$355 + \$90 ea add'l	same
Multi-Family Appeal	\$180	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 & Sediment Control Permits	Varies by use and location	same
Fire Inspection	\$100	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	\$800 + \$12.50/mile	same
Ambulance Advanced Life Support	\$800 + \$12.50/mile	same
Ambulance Advanced Life Support 2	\$800 + \$12.50/mile	same
Non-emergency Transport	\$250 + \$10/mile	same
Patient assessment w/ no transport	\$125	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>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	\$650	same
Columbarium Interment	\$100	same
Parks, Trails, & Recreation Fund		
Individual Youth Recreation Fees:		
Youth Basketball	\$30	same
Youth Floor Hockey	\$30	same
Youth Recreationsl softball/Baseball	\$30	same
Youth Soccer	\$30	same
Youth Flag Football	\$30	same
Youth Volleyball	\$30	same
Youth Recreational T-shirts	\$10	same
Team Recreation Fees:		
Girls U-14 Travel Softball	\$200 per team	same
Adult Summer Softball	\$150/team + \$9/player	same
Adult Fall Softball	\$100/team + \$9/player	same
Pavillion Fees:		
Resident	\$50-\$75	same
Non-resident	\$75-\$100	same
Wedding Resident	\$100	same
Wedding Non-resident	\$150	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	\$16.80 BSC + \$5.90/ccf	\$17.60 BSC + \$6.20/ccf
Unmetered Sewer	\$16.80 BSC + 6 ccf x \$5.90	\$17.60 BSC + 6 ccf x \$6.20
Sewer Hook-up Capacity Charge	\$2750/RE plus variable inspection fees	same
Non-resident User Charge:		
Large User	\$98.51	\$103.34
Small User	\$6.88	\$7.22
Sewer Tap Fee	\$250.00	same
Sewer Repair Permit Fee	\$25.00	same
Drain Layer License Fees	\$100	same
Yard Waste Bags	\$1.50	same



2020 Capital and Infrastructure Budgeted Items

CAPITAL ITEMS

GENERAL FUND

Holt to Mason Trail-County Reimburses	\$800,000
Vehicles	20,000
Elections Equipment	37,350
Placemaking Art	20,000
Total:	877,350

FIRE FUND

Refurbish 2010 Lifeline Ambulance	\$180,000
Misc Capital Outlay	20,000
Total:	200,000

PARKS FUND

Vehicle	\$20,000
Holt to Mason Trail or Tennis Court Resurfacing	200,000
Total:	220,000

SEWER FUND

Vehicle Rotation Schedule	\$64,000
Microscope Camera	5,000
pH Meter	5,000
Pole Camera	15,000
Tractor	40,000
BOD Incubator	9,000
Autoclave	12,000
Tertiary Tank Crack Repairs	94,630
Secondary Clarifier Rehab	340,150
Influent Screw Pump Replacement	93,150
Feed Sequencing Tank Mixing	169,050
Aeration Tank Mixing	128,950
Sullair Generators	100,000
POTW Transfer Switch	60,000
POTW odor control media	30,000
Gas Skid	5,000
Roadway Rehab	150,000
Roof Rehab	207,000
Total:	1,527,930

DDA FUND

Replace Farmers Market Roof	\$10,000
Land	100,000
Esker Landing Park	25,000
Misc. Capital Outlay	225,000
Total:	360,000

INFRASTRUCTURE ITEMS

GENERAL FUND

Safe Rte to Schools & Sidewalk Repair/Improvements	266,990
Road Improvements-Twp share	\$467,000
Total:	733,990

DDA FUND

Repair	\$10,000
Miscellaneous	5,000
Non-motorized Pathways	25,000
Total:	40,000



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 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 Sewer Fund assumed \$1,000,000 of the debt and the Downtown Development Authority assumed \$8,980,000. The bonds maturing after 2018 were replaced by a refunding bond in 2016. The 2016 bond issue was for \$5,000,000, maturing in 2024. The DDA assumed \$4,498,998 of the debt, and the Sewer Fund assumed the remaining \$501,002.
- In 2013 the Township issued \$1,200,000 in bonds to partially fund construction of the portion of the non-motorized trail which connects the existing trail with the City of Lansing's trail network. The DDA reimburses the Township for the payments on these bonds, which mature in 2024.
- In 2014 the Township issued \$1,585,000 in refunding bonds to defease the 2003 Sewer Capital Improvement bonds. The new bonds mature in 2024. Debt payments are made from the Sewer Fund.
- In 2016, the Township issued refunding bonds totaling \$2,490,000 for water and sanitary sewer improvements. The bonds mature in 2022. The Water Improvement Fund assumed \$414,585 of the debt for improvements by Waverly and Holt Rd and the Sewer Fund assumed \$2,075,415 for various sewer projects.
- In 2016 the Township issued \$1.5 million in taxable bonds to develop and improve land and infrastructure in the DDA district. The repayment of the bonds will come from DDA revenue.
- In 2016 the Township issued \$4,084,165 in Qualified Energy Conservation bonds for various energy saving projects throughout the Township. The debt will be shared by the Sewer Fund and the General Fund, allocated according to the cost of the various projects.
- In 2017 the Township issued \$6.75 million in bonds to develop and improve land and infrastructure in the DDA district, focusing on the Cedar Street corridor. The repayment of the bonds will come from DDA revenue.
- In 2018 the Township borrowed \$7,500,000 for improvements to the Sewer system. The bonds mature in 2037. Payments will be 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 12/31/18 the Township had a balance of \$2,535,004 for nine of the largest assessments. The final payment is in 2037. Payments are made from the General Fund.



- In 2017 the Township sold \$348,000 of special assessment bonds for street improvements. The repayment will be funded by assessments on the benefitting property owners. The bonds mature in 2032.
- In 2017 the Township entered into a five-year capital lease for the purchase a vactor truck for the sewer system. After accounting for the trade in value of the old vactor and the down payment, \$266,947 will be financed at 2.84% over the 5 years.
- In 2017 the Township entered into a three-year capital lease to purchase a new phone system. The total lease amount is \$26,028 shared by General, Fire, and Sewer Funds.

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 and special assessment bonds when calculating net direct debt. Delhi Township’s projected net debt outstanding of \$28,110,517 is 31% of the legal debt limit of \$90,739,180.

Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/19	Principal due in 2020	Interest due in 2020	Total 2020 Payments
GOVERNMENTAL FUNDS							
Phone Lease	16,126	2020	Other	4,640	4,640	70	4,710
2016 Refunding Bonds (Water)	414,585	2022	GO	214,785	69,930	3,544	73,474
2013 Capital Improvement Bonds	1,200,000	2024	GO	600,000	100,000	12,540	112,540
Gen'l Fund-Drain Assessment	Multiple Yrs	2034	Other	2,326,369	208,634	103,099	311,733
2017 Street Impr SAD Bonds	348,000	2032	SA	320,000	20,000	8,804	28,804
Qualified Energy Conservation	2,613,930	2031	GO	2,198,400	147,200	71,228	218,428
Total Governmental Funds				5,664,194	550,404	199,285	749,689
SEWER FUND							
2016 Refunding Bonds (Sewer)	2,075,415	2022	GO	1,075,215	350,070	17,742	367,812
2014 Sewer Refunding Bonds	1,585,000	2024	GO	850,000	160,000	18,095	178,095
2016 DDA Ref Bonds-Sewer	501,002	2024	GO	422,846	80,160	6,766	86,926
2007 Sewer Bonds	9,850,000	2028	Revenue	4,825,000	505,000	78,406	583,406
2010 Sewer Bonds	8,400,000	2032	Revenue	5,920,000	390,000	143,125	533,125
Qualified Energy Conservation	1,470,335	2031	GO	1,236,600	82,800	40,066	122,866
Vactor 5 year purch plan	266,947	2021	Other	137,210	67,645	3,897	71,542
Capital Lease-Phone	8,058	2020	Other	2,298	2,298	26	2,324
2018 Sewer Bonds	7,500,000	2037	GO	7,190,000	315,000	222,000	537,000
Total Sewer Operating				21,659,169	1,952,973	530,123	2,483,096
TOTAL PRIMARY GOVERNMENT				27,323,363	2,503,377	729,408	3,232,785
DDA FUND							
2016 DDA Ref Bonds-DDA	4,498,998	2024	GO	3,797,154	719,840	60,754	780,594
2016 DDA Development Bonds	1,500,000	2035	GO	1,305,000	65,000	40,706	105,706
2017 DDA Realize Cedar Bonds	6,750,000	2035	GO	6,750,000	-	212,544	212,544
Total DDA Debt				11,852,154	784,840	314,004	1,098,844
GRAND TOTAL				\$39,175,517	\$ 3,288,217	\$ 1,043,412	\$4,331,629

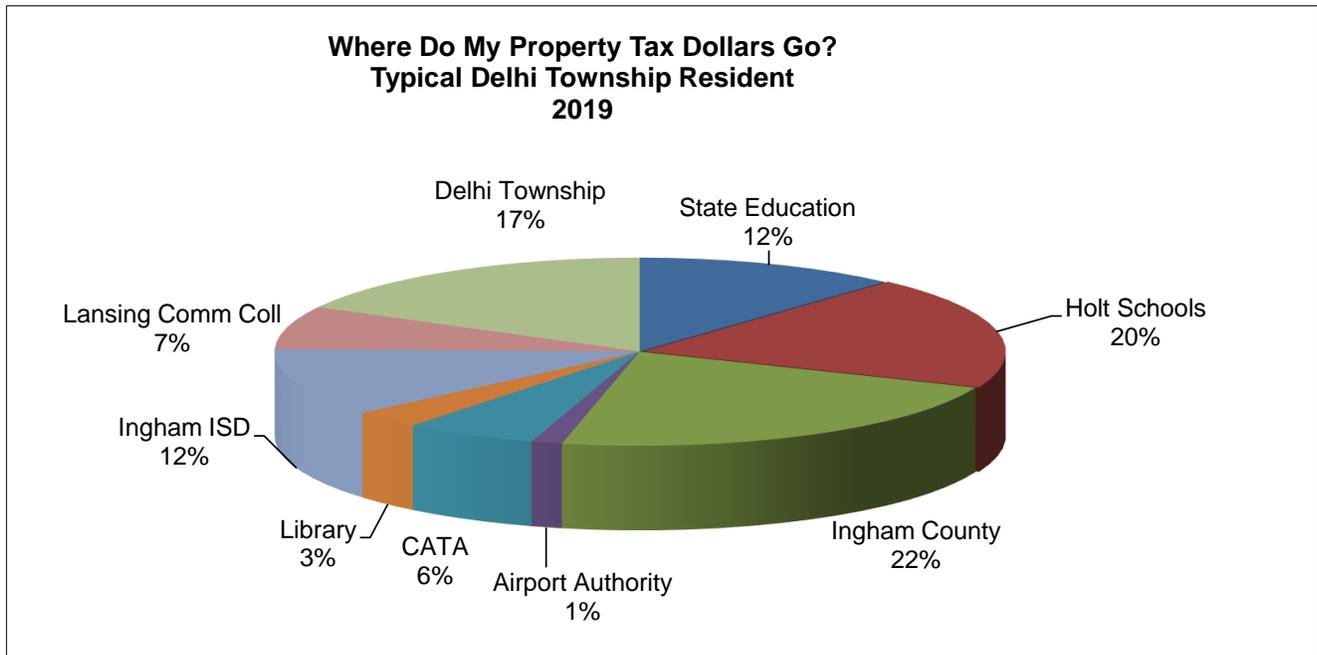
GO = General Obligation
SA = Special Assessment



Millage Rates

Typical Delhi Township Resident

Taxing Entity	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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	11.3400	11.3400	10.0673	9.8273	9.9973	9.4973	9.4973	8.8473	8.8473	8.8441
Airport Authority	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	2.9708
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	5.9881	5.9881	5.9881	5.9881
Lansing Comm Coll	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072
Delhi Township	8.7903	8.7903	7.2903	7.3094	7.8094	7.8094	7.8094	7.8094	7.8094	7.8094
Total	51.1916	51.1916	48.4189	48.1980	48.8680	48.3680	48.3680	47.7180	47.7180	47.6786



**Staffing Summary - Full Time Equivalents**

	2018	2019	2020
General Fund			
Manager	3.0	3.0	3.0
Accounting	1.6	1.4	1.0
Parks	11.4	11.5	11.5
Clerk	4.0	3.0	3.0
Information Technology	1.0	1.0	1.0
Buildings & Grounds	4.0	4.0	4.0
Treasurer	3.2	3.2	3.2
Assessing	3.6	3.0	3.0
Community Development	6.0	5.0	5.0
Total General Fund	37.8	35.1	34.7
Fire Fund	27.1	27.1	27.1
Sewer Fund	23.6	22.6	21.9
DDA	2.0	2.0	2.0
Total All Funds	90.6	86.8	85.7

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.

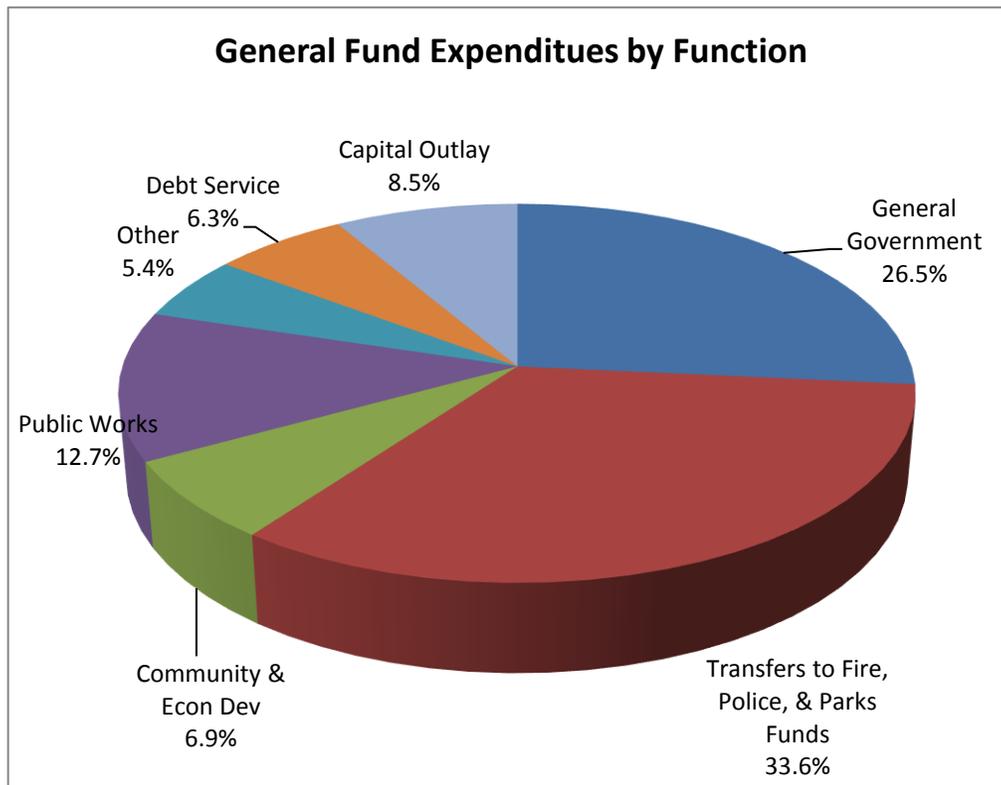
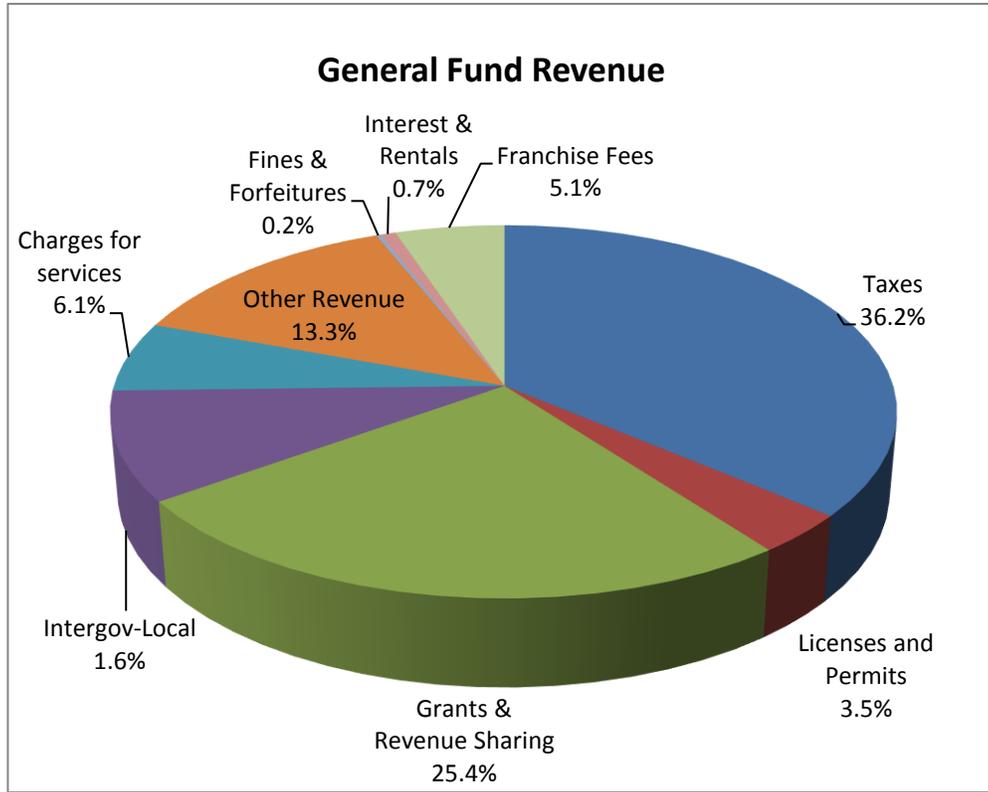
There are currently fourteen departments (also referred to as “Activities”) in the General Fund. They are:

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



GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenue				
Taxes	\$ 3,364,839	3,381,300	3,431,080	3,532,600
Licenses and Permits	495,089	354,000	348,840	341,600
Grants & Revenue Sharing	2,543,080	2,307,530	2,479,730	2,478,280
Intergovernmental-Local	157,959	129,630	327,730	925,640
Charges for services	680,611	645,040	568,350	591,050
Other Revenue	1,321,948	1,276,270	1,284,300	1,297,250
Fines & Forfeitures	36,180	20,000	20,000	20,000
Interest & Rentals	92,607	40,000	120,000	70,000
Franchise Fees	511,306	499,000	500,290	500,290
Total Revenue	9,203,619	8,652,770	9,080,320	9,756,710
Expenditures				
Legislative	103,750	109,420	111,240	111,530
Manager	389,922	386,660	338,860	380,650
Accounting	142,183	153,790	157,350	156,790
Clerk	315,237	349,240	308,960	314,160
Information Technology	239,451	286,370	253,750	281,470
Treasurer	249,883	269,670	268,570	283,430
Assessing	264,622	390,000	311,160	383,980
Elections	83,101	9,740	73,130	200,860
Building & Grounds	698,692	637,430	616,880	670,020
Stormwater	468,412	491,840	497,470	508,810
Infrastructure	488,198	1,132,540	779,970	1,908,990
Community Development	771,514	778,110	673,770	728,910
Parks Administration	266,622	-	-	-
Parks	590,371	-	-	-
Recreation	52,443	-	-	-
Other Functions	581,380	856,450	851,680	564,080
Debt Service	334,672	334,530	334,530	330,970
Total Expenditures	6,040,453	6,185,790	5,577,320	6,824,650
Other Financing Sources (Uses)				
Sale of Fixed Assets	180,000	-	-	-
Transfer Out to Parks Fund	-	(363,190)	(426,700)	(435,200)
Transfer Out to Fire Fund	(1,573,898)	(1,347,110)	(1,362,850)	(1,420,010)
Transfer Out to Police Fund	(1,595,025)	(1,569,810)	(1,568,990)	(1,603,440)
Total Other Financing Sources (Uses)	(2,988,923)	(3,280,110)	(3,358,540)	(3,458,650)
Revenues Over (Under) Expenditures	174,243	(813,130)	144,460	(526,590)
Fund Balance, Beginning	7,098,333	7,272,576	7,272,576	7,417,036
*Total Fund Balance, Ending	\$ 7,272,576	\$ 6,459,446	\$ 7,417,036	\$ 6,890,446
* Includes Fund Balance set aside for:				
CSC Carpet and Paint		60,000	60,000	90,000
Cemetery Improvements		85,000	85,000	100,000
Asphalt Replacement/Repair		50,000	50,000	100,000
Total Set Aside for Future Capital Outlay		195,000	195,000	290,000





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 2020 is 801,517,962. The millage rate is 4.2982. Multiplying the taxable value by the millage rate results in 3,445,085. 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 201,315,211. This reduces the Township’s property tax revenue by \$346,117. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 12,473,207 of taxable value, which reduces the Township’s property tax by another \$53,612. The estimated tax revenue was also reduced by \$5,000 for delinquent personal property taxes and by \$5,000 for Board of Review and Tax Tribunal adjustments. The net estimated property tax revenue for 2020 is \$3,020,000.

Industrial Facilities Tax **404.000**

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes or 2.1491 mills instead of 4.2981 mills. The taxable value for those properties is 2,555,416. Additionally, most of the parcels are in the DDA, so the Township collects 40% of the 50% tax on those parcels. There are also some service fees (based on rent collected) from Tamarack Apartments, Great Lakes Christian Homes, Delhi Stratford Place, and Prestwick Village that are included in this line item. 2020 revenue is budgeted at \$11,600.

Trailer Park Fees **423.000**

The Township has 3 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$6,000 for 2020.

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 \$38,000 has been made for 2020.

Property Tax Administration Fee **447.000**

The Township receives 1% of all taxes collected for property tax administration. While property tax revenue is recognized in the year following the warrant (2020 revenue is based on the taxable value on the 2019 warrant), the corresponding administrative fee is recognized in the year of the warrant (2020). Since the 2020 warrant won’t be known until late 2019, the administrative fee of \$457,000 is estimated.

Building Permits **451.000**

\$7 is charged per \$1,000 of valuation with a \$60 minimum. Estimated revenue for 2020 is \$150,000.

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 2020 is \$30,000.



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 are projected at \$141,000 for 2020.

Local Community Stabilization **573.000**
In 2014 the State passed legislation which exempted certain commercial and industrial personal properties from local taxation. The State distributes funds to local communities to replace this lost revenue.

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 \$2,176,000, and statutory revenue is budgeted at \$92,100 for 2020.

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 \$11,000.

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 2020 is \$12,000.

District Library Contributions **587.000**
The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2020 is \$13,100.

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 biennial inspections. Re-inspection fees, new rental origination fees, etc, are also charged here. The budget for 2020 is \$90,000.

Ambulance Fees **633.000**
Ambulance calls are \$800 for basic and advanced life support plus \$12.50/mile. \$875,000 is budgeted for 2020.

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. 2020 revenue is budgeted at \$26,000.

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 \$22,000.

**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 \$70,000 for 2020 revenue.

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 the subsequent year.

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 2028 respectively, whereby both pay the Township 5% of their cable revenues earned within the Township. The Comcast agreement is expected to be renewed for 10 years.

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 2020 allocation is budgeted at \$390,050.

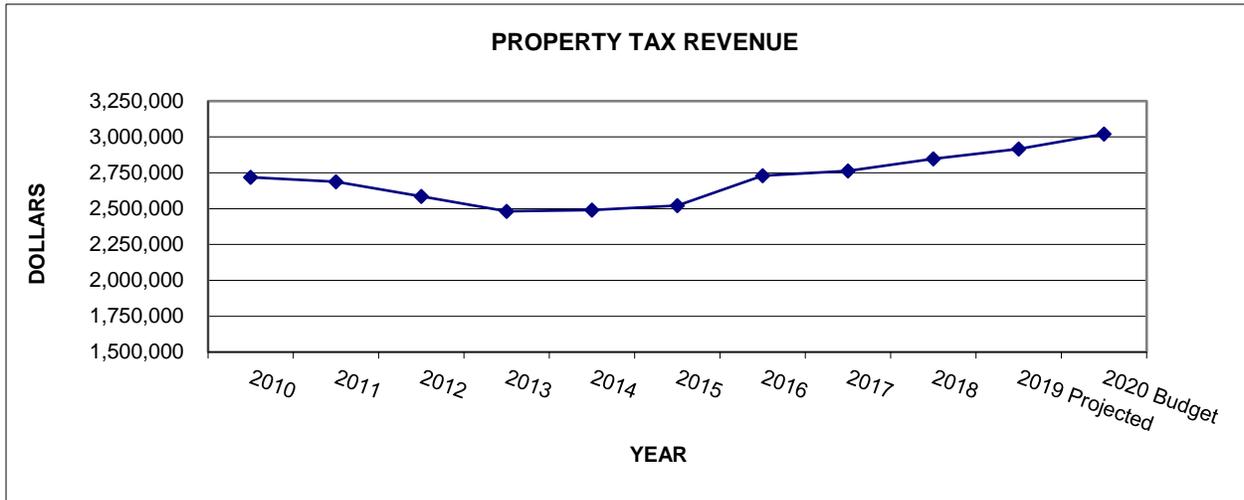


General Fund Revenues

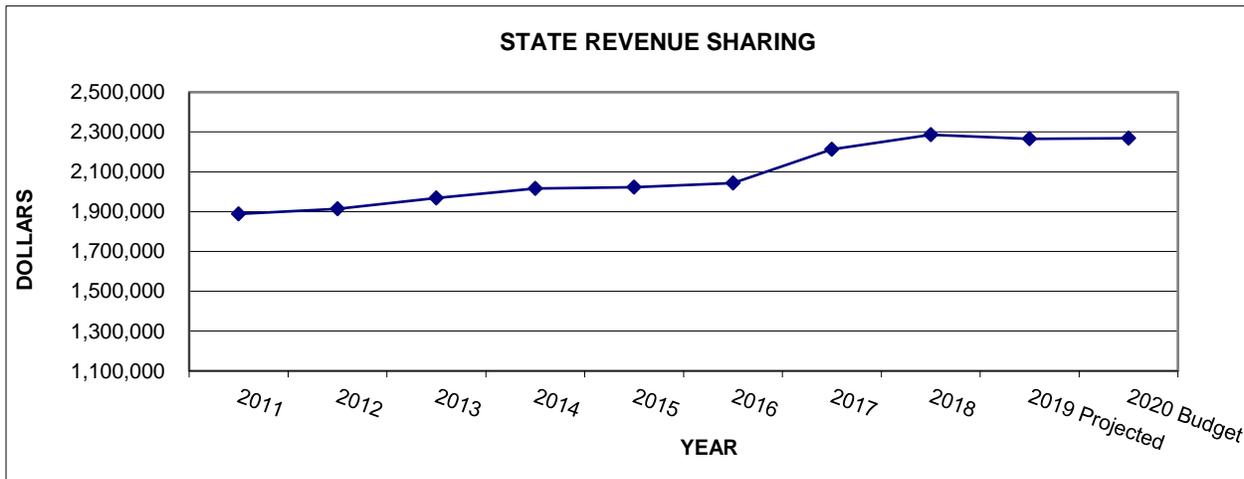
GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-000.00-403.000	CUR REAL & PERS PROP TAX	\$ 2,848,575	\$ 2,923,820	\$ 2,916,500	\$ 3,020,000
101-000.00-404.000	IFT/CFT & SERVICE FEES	15,874	11,480	13,580	11,600
101-000.00-423.000	TRAILER PARK FEES	6,076	6,000	6,000	6,000
101-000.00-445.000	DELQ TAX	6,229	5,000	8,000	8,000
101-000.00-445.005	DELQ INTEREST & PENALTY	30,600	20,000	30,000	30,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	457,484	415,000	457,000	457,000
101-000.00-451.000	BUILDING PERMITS	203,940	150,000	150,000	150,000
101-000.00-452.000	PLAT REVIEW FEES	4,996	-	1,250	-
101-000.00-453.000	SOIL EROSION & SED CTRL	48,854	30,000	33,000	30,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	80,132	50,000	50,000	50,000
101-000.00-456.000	PLUMBING PERMIT FEES	47,901	36,000	36,000	36,000
101-000.00-457.000	MECHANICAL PERMIT FEES	82,094	56,000	55,000	55,000
101-000.00-458.000	FIRE INSPECTION FEES	9,258	12,500	10,000	12,500
101-000.00-460.000	FIRE DEPT. BURN PERMITS	1,395	2,000	2,000	2,000
101-000.00-476.000	MISC LIC, PERMITS & FEES	5,300	4,000	4,000	4,000
101-000.00-505.000	FEDERAL GRANT	67,289	63,550	63,550	59,650
101-000.00-570.000	STATE GRANTS	5,045	2,880	-	-
101-000.00-573.000	LOCAL COMM STABILIZATION	161,109	161,100	127,530	127,530
101-000.00-574.020	STATE REV SHAR-CONSTIT.	2,196,634	2,000,000	2,176,000	2,176,000
101-000.00-574.021	STATE REV SHAR-STATUTORY	89,465	68,400	89,380	92,100
101-000.00-574.030	RETURNABLE LIQ LIC FEES	11,852	11,000	11,000	11,000
101-000.00-574.040	STATE SHARE-RT OF WAY	11,686	11,600	12,270	12,000
101-000.00-581.000	INTERGOVERNMENTAL REV	144,834	114,630	314,630	912,540
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	13,124	15,000	13,100	13,100
101-000.00-620.000	RENTAL REGISTR & INSPECT	120,460	90,000	96,000	90,000
101-000.00-623.000	REZONING APPLICATION FEES	5,064	-	5,240	-
101-000.00-623.010	ZONING CERTIFICATION	200	-	350	100
101-000.00-624.000	SPECIAL USE PERMITS	3,645	1,500	1,500	1,500
101-000.00-625.000	BOARD OF APPEAL FEES	2,310	1,000	500	500
101-000.00-628.000	SITE PLAN REVIEW FEES	1,875	3,000	8,500	3,000
101-000.00-632.000	FIRE DEPART SERVICE FEES	29,054	30,000	-	-
101-000.00-633.000	AMBULANCE FEES	859,660	850,000	850,000	875,000
101-000.00-634.000	CEMETERY - BURIAL FEES	27,945	24,000	28,000	26,000
101-000.00-635.000	CEMETERY - LOT SALES	32,900	20,000	20,000	22,000
101-000.00-636.000	PASSPORT FEES	30,456	30,000	30,000	30,000
101-000.00-651.010	RECREATION FEES	56,586	60,000	-	-
101-000.00-651.020	PARKS FACILITY FEES	8,625	7,000	-	-
101-000.00-651.060	SENIOR CITIZEN EVENT REVENI	-	500	-	-
101-000.00-660.000	CODE ENFORCEMENT REV	36,180	20,000	20,000	20,000
101-000.00-664.000	INTEREST	92,607	40,000	120,000	70,000
101-000.00-672.010	STREETLIGHT ASSESSMENTS	313,903	320,570	321,000	354,000
101-000.00-672.020	BLACKTOP & ROAD SAD	54,156	43,700	36,300	32,250
101-000.00-672.030	SIDEWALK ASSESSMENTS	6,065	-	41,000	-
101-000.00-673.000	SALE OF FIXED ASSETS	180,000	-	-	-
101-000.00-675.010	DONATIONS	1,347	-	-	-
101-000.00-676.010	ELECTION EXPENSE REIMB	-	-	5,310	30,000
101-000.00-687.000	REFUNDS/REBATE/REIMB	84,569	61,000	35,000	35,000
101-000.00-694.000	MISCELLANEOUS REVENUE	2,169	1,000	1,000	1,000
101-000.00-694.020	COMCAST CABLE FRANCH	311,137	303,000	304,000	304,000
101-000.00-694.025	CABLE FRANCHISE FEES	53,150	55,000	51,290	51,290
101-000.00-694.030	BWL FRANCHISE FEE	147,019	141,000	145,000	145,000
101-000.00-694.040	DAILY CASH OVER/SHORT	80	-	-	-
101-000.00-699.030	COST ALLOC-FRM SEWER FD	372,710	380,540	380,540	390,050
Total		\$ 9,383,619	\$ 8,652,770	\$ 9,080,320	\$ 9,756,710



Revenue Trends



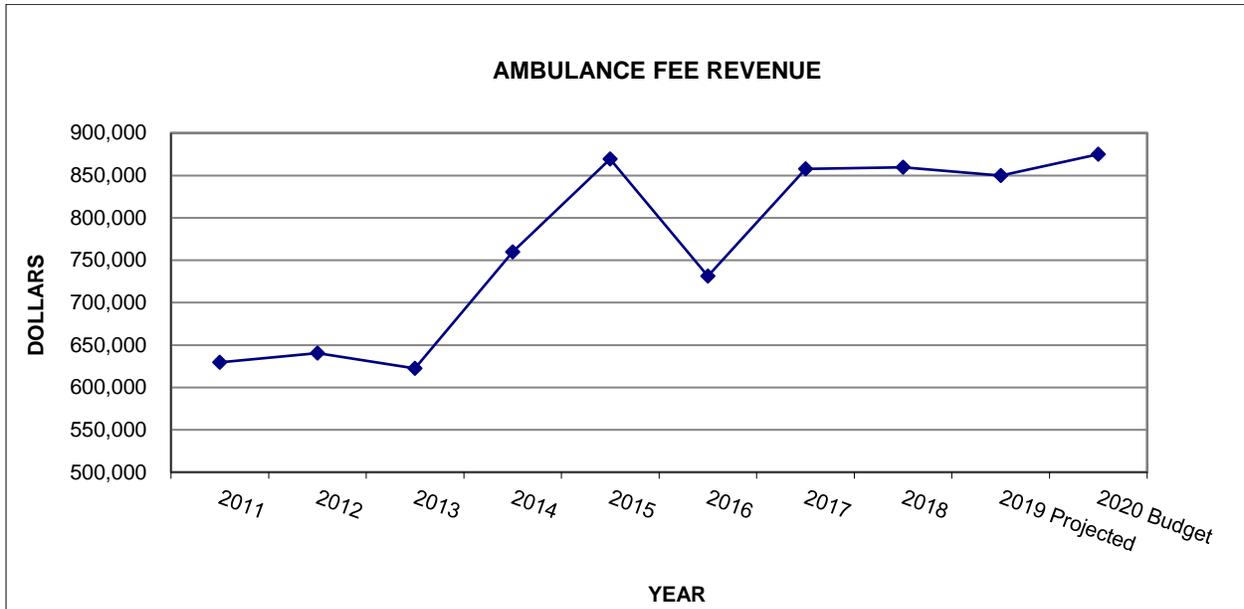
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value dropped dramatically, and development slowed due to the economic recession. Tax revenue began increasing in 2014, but growth in revenue is depressed due to the Headlee override which limits tax increases.



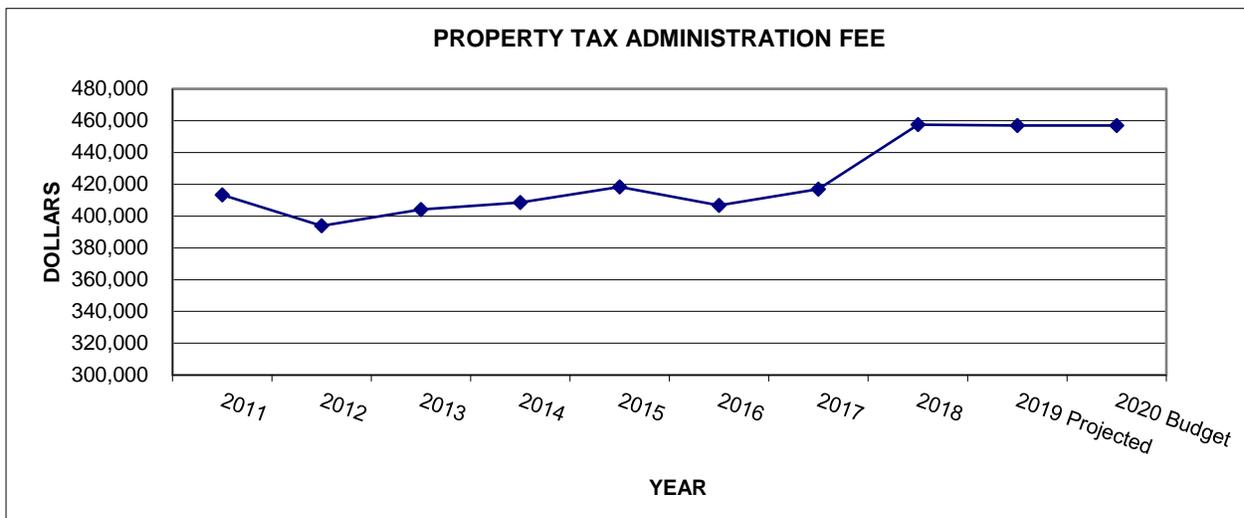
The amount of state revenue sharing received by the Township is based on a formula using sales tax, population, and other factors. As the State of Michigan reduced the statutory portion of revenue sharing, the amount received by the Township fell through 2010. With the 2010 census data revealing the increase in population, the amount received increased. The 2020 budget is based on the state's revenue predictions.



Revenue Trends



Revenue from ambulance fees has increased due to increased number of runs and an increase in fees in 2017. The dip in 2016 is due to road construction. Calls in certain areas were routed to the City of Lansing, as they could provide faster service.

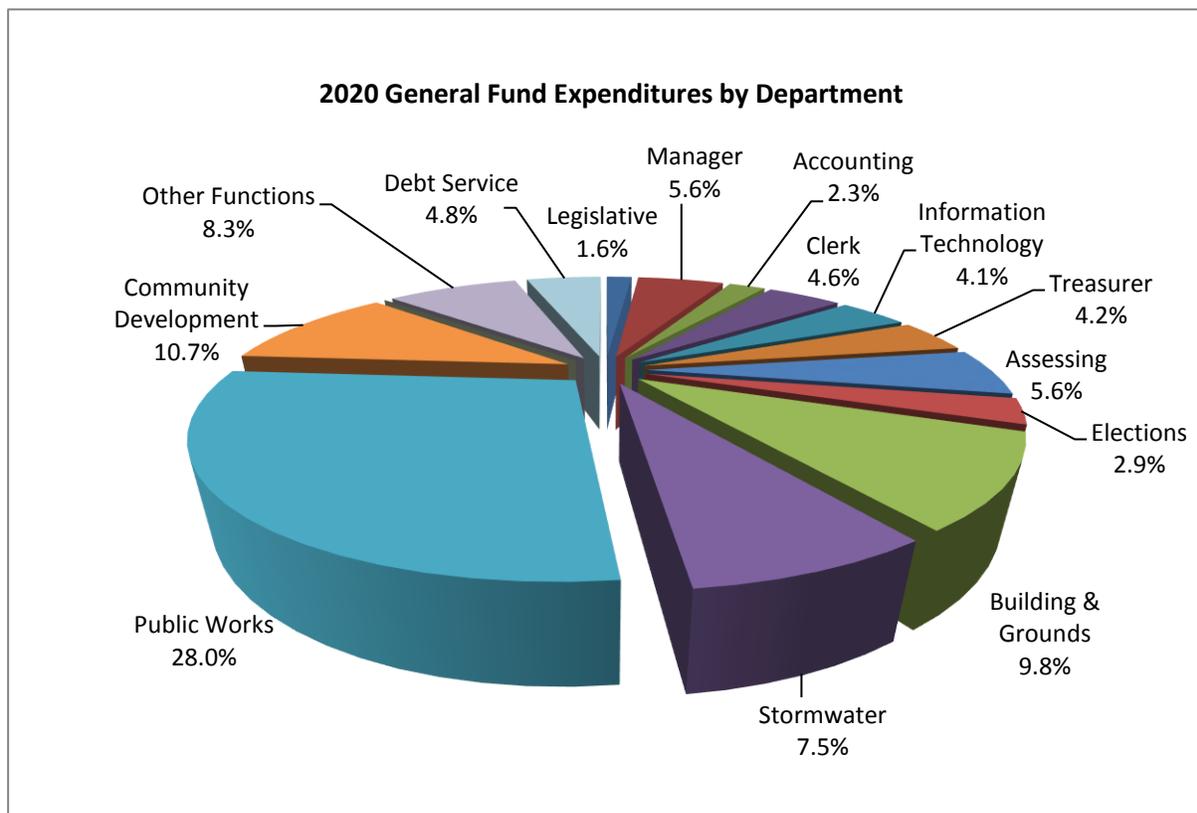


The Township receives 1% of all tax collections as an administration fee. As property taxes increase and decrease, the administration fee follows that trend.



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Legislative	101.00	103,750	109,420	111,240	111,530
Manager	171.00	389,922	386,660	338,860	380,650
Accounting	191.00	142,183	153,790	157,350	156,790
Clerk	215.00	315,237	349,240	308,960	314,160
Information Technology	228.00	239,451	286,370	253,750	281,470
Treasurer	253.00	249,883	269,670	268,570	283,430
Assessing	257.00	264,622	390,000	311,160	383,980
Elections	262.00	83,101	9,740	73,130	200,860
Building & Grounds	265.00	698,692	637,430	616,880	670,020
Stormwater	281.00	468,412	491,840	497,470	508,810
Public Works	446.00	488,198	1,132,540	779,970	1,908,990
Community Development	721.00	771,514	778,110	673,770	728,910
Parks Administration	752.00	266,622	-	-	-
Parks	771.00	590,371	-	-	-
Recreation	774.00	52,443	-	-	-
Other Functions	850.00	581,380	856,450	851,680	564,080
Debt Service	905.00	334,672	334,530	334,530	330,970
		6,040,453	6,185,790	5,577,320	6,824,650





DEPARTMENT - Legislative (101)

Purpose or Objective of this Department:

Provide legislative leadership and management support for Delhi Charter Township.

Activities of this Department

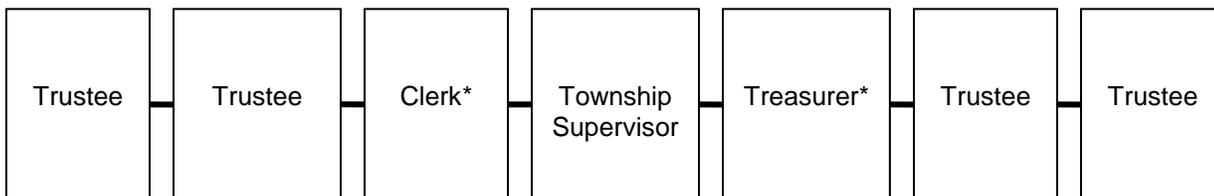
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

Year 2020 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 2020 budget requests expenditures of \$111,530, an increase of \$290 from the 2019 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Dimondale School Business Alliance, Capital Area Safety Council, Michigan Municipal League, and the Lansing Economic Area Partnership.



*Treasurer and Clerk are budgeted in other departments.

**DEPT 101.00 LEGISLATIVE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-101.00-707.000	BD OF TRUSTEES-SALARY	\$ 68,052	\$ 67,800	\$ 69,490	\$ 69,760
101-101.00-715.000	SOCIAL SEC/MEDICARE	4,390	4,520	4,630	4,650
101-101.00-717.000	LIFE INSURANCE	306	310	320	320
101-101.00-718.000	PENSION CONTRIBUTION	327	330	340	340
101-101.00-724.000	WORKERS COMP	107	160	160	160
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	27,650	30,800	30,800	30,800
101-101.00-956.000	MISCELLANEOUS	-	1,000	1,000	1,000
101-101.00-960.000	EDUCATION & TRAINING	2,919	4,500	4,500	4,500
101-101.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 103,750	\$ 109,420	\$ 111,240	\$ 111,530



Legislative Performance Indicators

	2014	2015	2016	2017	2018
Committee of the Whole Meetings	20	19	16	13	16
Regular Board Meetings	22	21	21	19	20
Joint Board Meetings	2	1	1	1	2
Special Board Meetings	0	0	0	0	0
Budget Meetings	3	3	3	3	2
Agenda Items Presented/Acted Upon	316	305	322	259	274
Agenda Pages Reviewed	2521	2686	3034	2403	2458



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

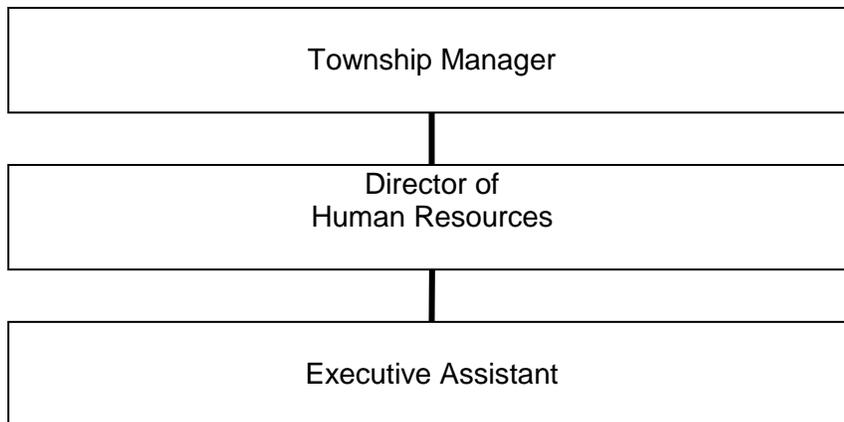
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2020 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 2020 budget requests expenditures of \$380,650, which is an increase of \$41,790 from 2019 projected actual expenditures. This budget reflects the cost of three full-time staff members (Township Manager, Director of Human Resources, and Executive Assistant) to meet its goals and objectives.





DEPT 171.00 MANAGER

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-171.00-703.000	SALARIES	\$ 280,122	\$ 258,660	\$ 230,460	\$ 253,940
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.010	OVERTIME	194	-	-	-
101-171.00-715.000	SOCIAL SEC/MEDICARE	21,601	20,600	18,380	20,360
101-171.00-716.000	HEALTH INSURANCE	34,237	47,520	34,200	45,480
101-171.00-716.010	DENTAL INSURANCE	3,165	3,980	3,020	4,420
101-171.00-717.000	LIFE INSURANCE	1,292	1,320	1,220	1,350
101-171.00-718.000	PENSION CONTRIBUTION	31,346	32,340	28,810	31,750
101-171.00-719.000	DISABILITY INSURANCE	1,973	1,970	1,760	1,930
101-171.00-723.000	AUTOMOBILE EX ALLOW	3,701	3,900	4,500	4,800
101-171.00-724.000	WORKERS COMP	732	1,220	1,060	1,170
101-171.00-726.000	OFFICE SUPPLIES	-	250	250	250
101-171.00-802.000	MEMBERSHIPS,DUES,SUBS	1,431	3,600	3,600	3,600
101-171.00-853.000	TELEPHONE/COMM	567	600	900	900
101-171.00-956.000	MISCELLANEOUS	578	1,700	1,700	1,700
101-171.00-960.000	EDUCATION & TRAINING	6,484	6,500	6,500	6,500
101-171.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 389,922	\$ 386,660	\$ 338,860	\$ 380,650

Staffing Levels			
	2018	2019	2020
Township Manager	1.00	1.00	1.00
Dir. of HR/Deputy Supervisor	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Total	3.00	3.00	3.00



Manager's Office Performance Indicators

1. TOWNSHIP BOARD					
	2014	2015	2016	2017	2018
Number of Township Board Meetings Attended	27	25	21	21	20
Number of Township Board Agenda Items Prepared	316	305	322	259	274
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	15	15	15	14
2. STAFF DEVELOPMENT					
	2014	2015	2016	2017	2018
Number of Department Head Staff Meetings Held	7	9	8	7	7
Number of Employee Staff Meetings Held	3	3	3	3	3
3. PERSONNEL					
	2014	2015	2016	2017	2018
Number of Full-Time Job Postings	1	8	5	7	7
Number of Part-Time Job Postings	4	1	2	4	1
Number of Full-Time Employees Hired	1	7	5	6	7
Number of Part-Time Employees Hired	4	1	2	2	0
Number of Full-Time Employees Separated	1	4	2	3	7
Number of Part-Time Employees Separated	1	2	4	2	0
4. BENEFITS					
	2014	2015	2016	2017	2018
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	19	19	21	19	18
Two-Party Coverage	8	7	6	5	8
Single-Party Coverage	12	11	14	19	20
Retiree Coverage	13	13	14	14	15
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	23	24	25	28	28
Two-Party Coverage	19	15	19	15	15
Single-Party Coverage	13	13	14	17	17
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	14	14	16	19	17
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	2	2	4
5. RISK MANAGEMENT					
	2014	2015	2016	2017	2018
Total Number of Recordable Work-Related Injuries and Illnesses	5	7	2	9	16
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	0	0	417	29



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.

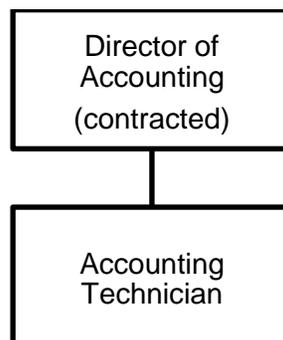
Activities of this Department: Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, reconcile bank statements, and file required reports with the State and Federal governments. Oversight responsibilities 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 2020 Goals:

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

Resources needed:

The fiscal year 2020 budget request is for \$156,790 a decrease of \$560 from the projected 2019 budget. The 2020 budget includes a contracted Director and a full-time Accounting Technician. Fifteen hours of accounting activities performed by staff in the Manager’s Office are allocated to the Accounting Department.





DEPT 191.00 ACCOUNTING

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-191.00-703.000	SALARIES	\$ 60,051	\$ 63,760	\$ 64,010	\$ 65,850
101-191.00-703.005	PART TIME HELP	13,355	24,400	17,600	18,600
101-191.00-715.000	SOCIAL SEC/MEDICARE	4,750	5,250	6,300	6,460
101-191.00-716.000	HEALTH INSURANCE	6,410	5,820	6,450	6,870
101-191.00-716.010	DENTAL INSURANCE	461	500	500	500
101-191.00-717.000	LIFE INSURANCE	306	330	330	350
101-191.00-718.000	PENSION CONTRIBUTION	7,888	8,700	9,350	10,560
101-191.00-719.000	DISABILITY INSURANCE	455	490	490	500
101-191.00-724.000	WORKERS COMP	244	300	300	300
101-191.00-726.000	OFFICE SUPPLIES	831	1,700	2,420	1,700
101-191.00-802.000	MEMBERSHIPS,DUES,SUBS	428	450	450	450
101-191.00-807.000	AUDIT FEES	8,937	7,940	15,000	10,000
101-191.00-818.000	CONTRACTUAL SERVICES	36,841	32,000	32,000	32,500
101-191.00-956.000	MISCELLANEOUS	135	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	1,091	1,650	1,650	1,650
101-191.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 142,183	\$ 153,790	\$ 157,350	\$ 156,790

Staffing Levels			
	2018	2019	2020
Director-contracted			
Accounting Technician	1.00	1.00	1.00
Accounting Clerk*	0.63	0.40	0.00
Total	1.63	1.40	1.00

* Accounting Clerk functions budgeted in Accounting, but performed by Executive Assistant in Manager's Office



Accounting Performance Indicators

	Year Ended 12/31/14	Year Ended 12/31/15	Year Ended 12/31/16	Year Ended 12/31/17	Year Ended 12/31/18
Number of manual journal entries	715	695	704	729	712
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	178	162	157	153	168
Number of W-2's processed	273	245	328	263	284
Number of payroll checks processed	1,100	995	1,101	760	746
Number of payroll direct deposits	2,571	2,190	2,280	2,266	2,439
Number of purchase orders processed	457	441	431	377	399
Number of accounts payable checks processed (not including voids)	2,149	2,069	1,959	1,928	2,023
Number of accounts payable e-checks processed	527	606	707	679	675
Number of accounts payable checks voided (not including checks voided by system)	34	13	21	20	25
Percent general fund departments at or below budget	100%	100%	100%	95%	100%
Budget amendments prepared	4	4	3	2	2
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

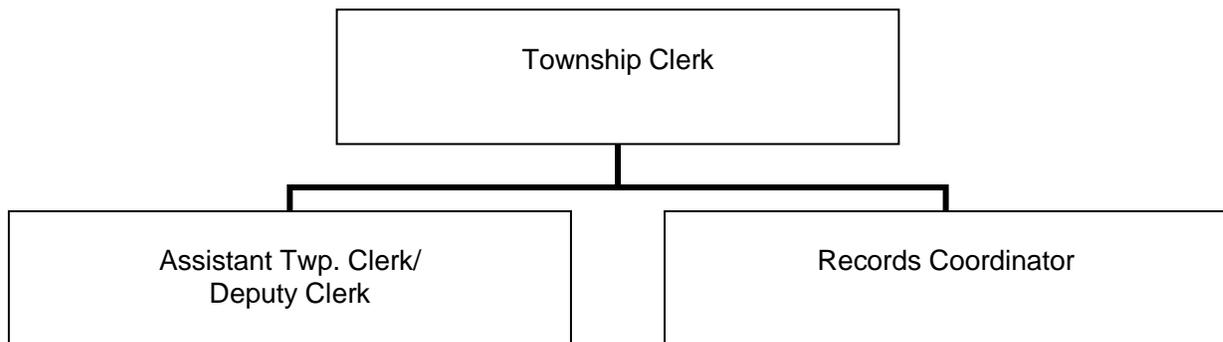
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices.
- Record Township board meetings, committee meetings and special meetings and prepare minutes; ensure necessary functions are performed following board meetings.
- 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.
- Provide complete passport services.

Year 2020 Goals

1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Implement interactive mapping for Township cemeteries with links to file information.

Resources Needed

The 2020 budget shows 2019 projected expenditures to be \$308,960 a decrease of \$40,280 from 2019 budgeted expenditures. This is due to the elimination of one FTE and associated costs. 2020 requested expenditures are \$314,160, a decrease of \$35,080 from 2019 budgeted expenditures and an increase of \$5,200 from projected 2019 expenditures. Added to the 2020 budget is cost of living salary increases, and other costs associated with salaries, i.e. pension, social security, etc. and modest increases due to rising costs of supplies, publishing legal notices, etc.





DEPT 215.00 CLERK

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-215.00-703.000	SALARIES	\$ 206,208	\$ 220,130	\$ 199,610	\$ 193,180
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-715.000	SOCIAL SEC/MEDICARE	15,337	17,030	15,470	14,970
101-215.00-716.000	HEALTH INSURANCE	41,731	44,130	37,960	43,090
101-215.00-716.010	DENTAL INSURANCE	3,108	3,470	2,540	2,830
101-215.00-717.000	LIFE INSURANCE	1,012	1,120	960	1,020
101-215.00-718.000	PENSION CONTRIBUTION	24,361	27,520	22,630	24,150
101-215.00-719.000	DISABILITY INSURANCE	1,459	1,670	1,380	1,470
101-215.00-724.000	WORKERS COMP	634	1,520	660	700
101-215.00-740.000	MATERIAL & SUPPLIES	2,607	2,000	2,000	3,000
101-215.00-803.001	POSTAGE-PASSPORTS	2,480	3,000	3,500	4,000
101-215.00-817.000	CODIFICATION OF TWP ORD	850	5,000	4,500	4,500
101-215.00-818.000	CONTRACTUAL SERVICES	868	1,200	3,000	3,000
101-215.00-853.000	TELEPHONE/COMM	134	-	-	-
101-215.00-870.000	MILEAGE	127	250	250	250
101-215.00-902.000	PUBLISH/LEGAL NOTICES	8,259	12,000	8,000	9,000
101-215.00-956.000	MISCELLANEOUS	988	1,500	1,500	1,500
101-215.00-960.000	EDUCATION & TRAINING	2,574	5,200	2,500	5,000
101-215.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 315,237	\$ 349,240	\$ 308,960	\$ 314,160

Staffing Levels			
	2018	2019	2020
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 Coordinator	1.00	0.00	0.00
Total	4.00	3.00	3.00



Clerk's Department Performance Indicators

WEB SITE ACTIVITY					
	2014	2015	2016	2017	2018
Pageviews (visitors)	213,655	205,542	229,065	203,002	NA
Desktop	65%	63%	58%	56%	NA
Mobile	26%	30%	35%	37%	NA
Tablet	9%	7%	7%	7%	NA
<i>*New Web Site was launched in 2018. Stats are incomplete.</i>					
SOCIAL MEDIA					
Delhi Township facebook page "likes"	1,398	1,845	5,262	6,498	7,408
Followers for @delhitwp on Twitter	1,386	1,629	1,745	1,825	1,812
FOIA REQUESTS					
Freedom of Information Act Requests	44	33	52	61	60
NOTARY PUBLIC					
Signatures Notarized	320	250	411	350	380
MEETINGS					
Board, Committee, and Special Meetings (to prepare minutes/follow up action)	52	48	49	48	42
LEGAL NOTICES					
Legal Notices Published by Clerk's Office	54	43	57	34	43
TRANSIENT SALES LICENSES					
Transient Sales Licenses Issued	8	9	6	7	14
PASSPORT SERVICES					
Passport Applications Processed	--	--	47*	689	701
Passport Photos Taken	--	--	53*	752	802
Passport Service Revenue	--	--	\$1,175*	\$24,826	\$30,285
<i>*Began passport services in December 2016.</i>					
CEMETERY					
	2014	2015	2016	2017	2018
Total Interments	41	46	51	62	44
Regular	20	30	29	48	24
Cremation	14	11	20	13	19
Columbarium	7	5	2	1	1
Plots Sold	29	29	20	51	43
Niches Sold	6	9	0	0	0
Foundation Orders Processed	32	22	31	47	36
Plots Sold to Township	4	7	5	2	5
Cemetery Revenue	\$45,740	\$63,486	\$48,304	\$75,834	\$60,845



DEPARTMENT - Information Technology (228)

PURPOSE OR OBJECTIVE OF THIS DEPARTMENT: Maintain functionality of computer systems, printers and networks for the Community Services Center, Maintenance Facility, Wastewater Treatment Plant, Downtown Development Authority, and Sam Corey Senior Center. 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 2020 Goals:

1. Upgrade or replace all Windows 7 computers with Windows 10.
2. Manage the implementation of new, separate network for the Department of Public Services.
3. Acquire and integrate new aerial imagery into the Delhi GIS.

Resources needed: The attached year 2020 budget reflects expenditures of \$281,470, an increase of \$27,720 from the 2019 projected budget expenditure of \$253,750. The increase reflects the estimated cost to update the aerial imagery for Delhi's geographic information system.

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.
4. No data breaches due to a cyber security event.
5. Number of lost hours due to a cyber security event.

Director of Information Technology

**DEPT 228.00 INFORMATION TECHNOLOGY**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-228.00-703.000	SALARIES	\$ 66,106	\$ 70,600	\$ 70,870	\$ 80,200
101-228.00-703.005	PART TIME HELP	-	1,750	-	-
101-228.00-715.000	SOCIAL SEC/MEDICARE	4,783	5,550	5,450	6,150
101-228.00-716.000	HEALTH INSURANCE	7,660	7,070	7,710	5,450
101-228.00-716.010	DENTAL INSURANCE	461	500	440	900
101-228.00-717.000	LIFE INSURANCE	337	360	360	450
101-228.00-718.000	PENSION CONTRIBUTION	8,263	8,830	8,830	10,050
101-228.00-719.000	DISABILITY INSURANCE	501	540	540	650
101-228.00-724.000	WORKERS COMP	205	320	220	320
101-228.00-740.000	MATERIAL & SUPPLIES	3,702	9,250	6,000	7,800
101-228.00-818.000	CONTRACTUAL SERVICES	64,130	65,000	59,230	65,000
101-228.00-853.000	TELEPHONE/COMM	244	-	-	-
101-228.00-870.000	MILEAGE	402	1,000	500	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	280	2,000	500	1,000
101-228.00-930.025	COMPUTER EQUIPMENT	24,926	36,600	36,600	22,000
101-228.00-930.030	COMP SOFTWARE MAINT	54,533	67,500	52,000	52,000
101-228.00-932.000	COMP PRGRM CHANGES	1,530	4,000	2,000	24,000
101-228.00-956.000	MISCELLANEOUS	87	500	500	500
101-228.00-960.000	EDUCATION & TRAINING	1,301	5,000	2,000	4,000
101-228.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 239,451	\$ 286,370	\$ 253,750	\$ 281,470

**Information Technology Department Indicators
1/1/19 thru 6/30/19**

Event	Date	Hours Lost	Description
Hours lost due to computer-related failures	3/11/2019	1.5	After a Windows update, network services on many computers were disabled. After reinstalling network drivers on each affected machine, the problem was resolved.
Network/Server down-time	4/22/2019	1	BS & A server down after promoting server to domain controller.
Data breaches due to a cyber security event	5/3/2019	1.5	Malware was installed on two computers, possibly through opening email attachments. Although the malware was installed, it was unable to send data back to the host it was trying to reach.
Hours lost due to a cyber security event	none	0	



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 surplus funds are invested so funds are safe and available when needed.

Activities of this Department

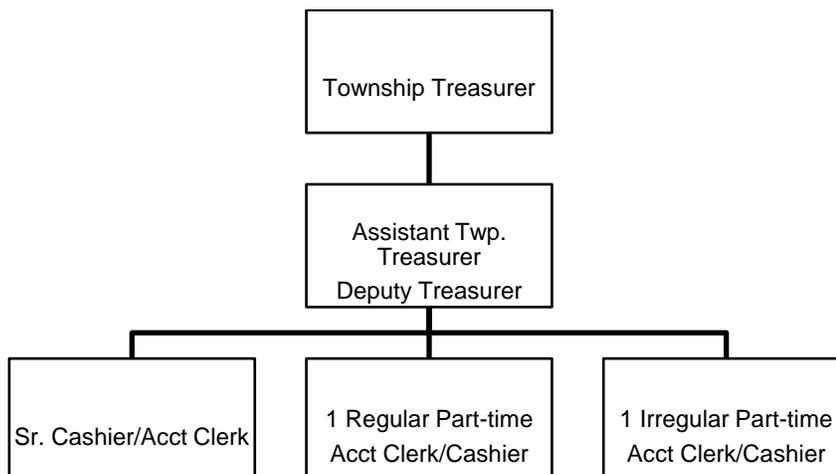
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2020 Goals

1. Continue to seek investments that preserve safety of principal
2. Promote continued use of e-mailing sewer bills and direct debit for payments
3. Seek technological improvements to process payments
4. Assist other departments with credit card transaction processing
5. Continue cross training sewer billing function
6. Continue to upgrade staff professional development

Resources Needed

The attached year 2020 budget requests expenditures of \$283,430. This is an increase of \$14,860 from 2019 projected. This budget reflects a part-time treasurer, assistant treasurer, senior account clerk, part-time cashier/account clerk as well as payment for 500 hours of additional part-time help.

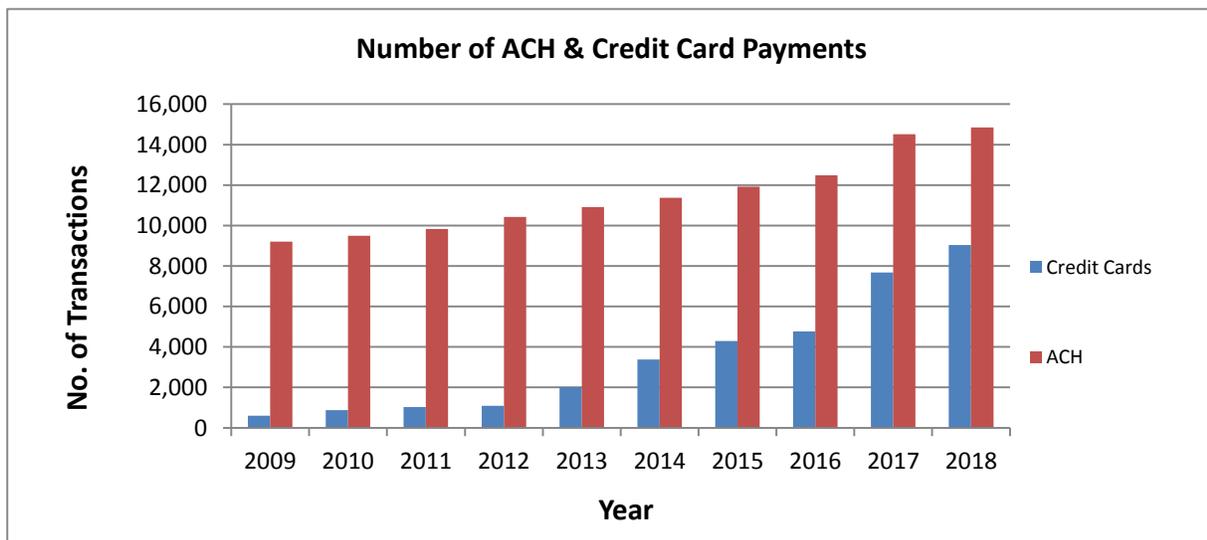
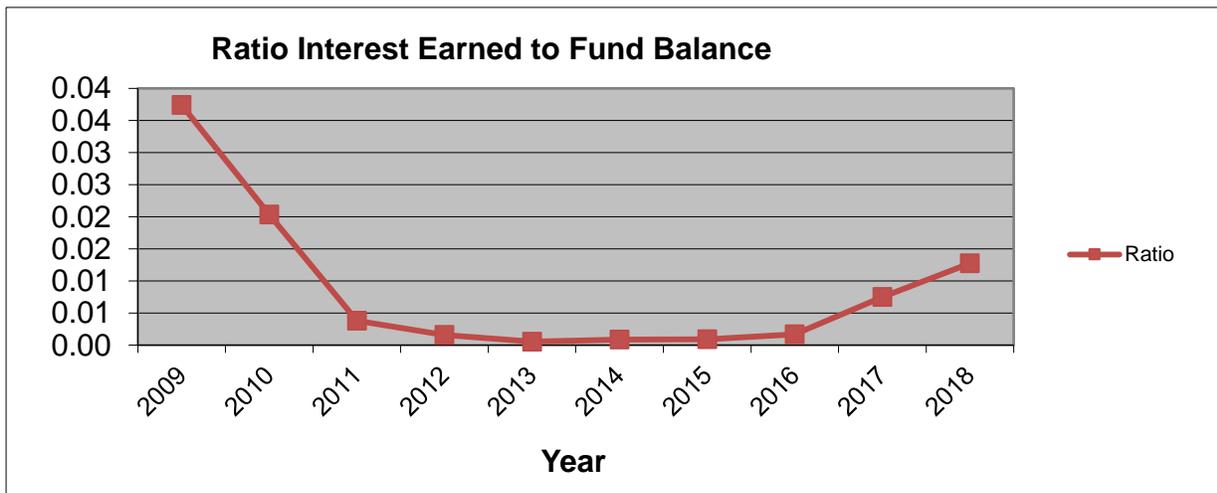
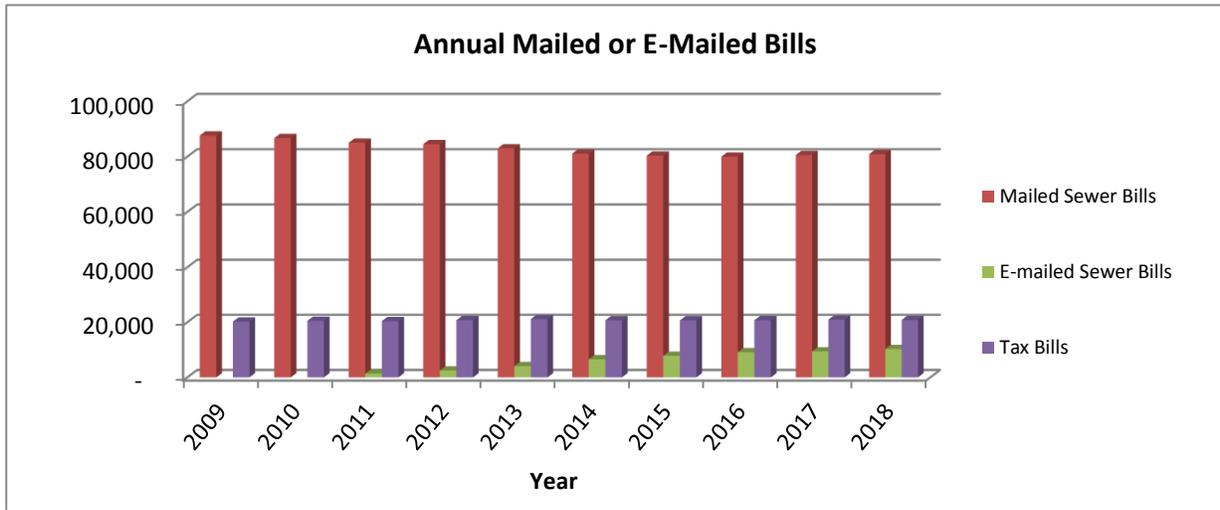




DEPT 253.00 TREASURERS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-253.00-703.000	SALARIES	\$ 143,068	\$ 144,970	\$ 145,530	\$ 152,200
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	24,369	31,410	31,410	32,780
101-253.00-715.000	SOCIAL SEC/MEDICARE	11,835	12,480	12,480	13,120
101-253.00-716.000	HEALTH INSURANCE	22,640	21,560	22,890	24,210
101-253.00-716.010	DENTAL INSURANCE	2,406	2,490	2,200	2,370
101-253.00-717.000	LIFE INSURANCE	602	620	620	670
101-253.00-718.000	PENSION CONTRIBUTION	15,407	15,780	15,780	16,540
101-253.00-719.000	DISABILITY INSURANCE	903	920	920	960
101-253.00-724.000	WORKERS COMP	491	740	740	780
101-253.00-726.000	OFFICE SUPPLIES	3,233	1,000	1,300	1,400
101-253.00-729.001	TAX BILL PRINTING	13,729	20,000	20,000	20,000
101-253.00-802.000	MEMBERSHIPS,DUES,SUBS	598	800	800	950
101-253.00-815.000	COURT FILING/SERV FEES	-	2,000	1,000	2,000
101-253.00-818.000	CONTRACTUAL SERVICES	5,395	7,000	6,500	7,000
101-253.00-870.000	MILEAGE	54	200	200	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	-	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	77	500	500	500
101-253.00-960.000	EDUCATION & TRAINING	2,577	3,700	2,200	4,250
101-253.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 249,883	\$ 269,670	\$ 268,570	\$ 283,430

Staffing Levels			
	2018	2019	2020
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	0.63	0.63	0.63
Irregular PT Cashier Clerk	0.25	0.25	0.25
Total	3.18	3.18	3.18





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 identified
5. Perform real and personal property tax appraisals and conduct field inspections
6. Defend assessments at the Michigan Tax Tribunal

Year 2020 Goals

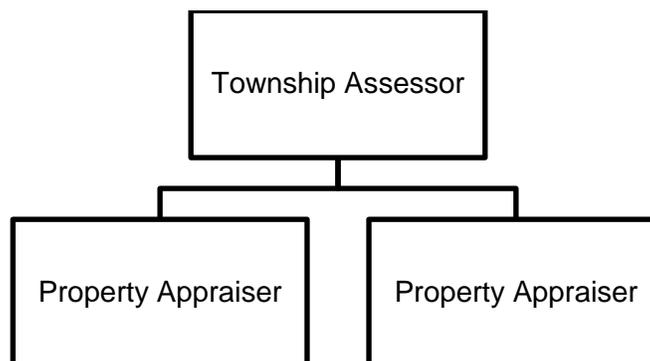
- Continue to monitor and analyze Commercial and Industrial properties using appropriate valuation methods.
- Continue re-inspections of Residential, Commercial, Industrial and Agricultural parcels in an effort to meet 20% inspected in each class per State Tax Commission guideline.
- Continue to defend property tax appeals before the Michigan Tax Tribunal.
- Continue to update Assessing Department’s section of the Delhi Township website, as needed.
- 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.
- Continue to comply with STC Audit of Minimum Assessing Requirements (AMAR).

Resources Needed:

The attached year 2020 budget requests expenditures of \$383,980. The budget reflects three full-time employees to meet the Department’s goals.

Resources Available:

The 2020 township tax administration fee of 1% is estimated to be \$457,000, which is sufficient to fully fund the assessing function.





DEPT 257.00 ASSESSING

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-257.00-703.000	SALARIES	\$ 124,390	\$ 164,830	\$ 137,000	\$ 174,000
101-257.00-703.005	PART TIME HELP	-	24,400	-	-
101-257.00-703.010	OVERTIME	2,122	1,710	700	1,900
101-257.00-708.000	BOARD OF REVIEW	1,620	2,700	1,620	2,700
101-257.00-715.000	SOCIAL SEC/MEDICARE	9,999	15,150	10,980	13,990
101-257.00-716.000	HEALTH INSURANCE	16,026	31,130	16,510	21,680
101-257.00-716.010	DENTAL INSURANCE	3,596	4,640	2,940	3,420
101-257.00-717.000	LIFE INSURANCE	630	850	700	920
101-257.00-718.000	PENSION CONTRIBUTION	15,042	20,610	17,180	21,750
101-257.00-719.000	DISABILITY INSURANCE	915	1,230	1,040	1,320
101-257.00-724.000	WORKERS COMP	1,127	1,500	1,430	1,500
101-257.00-729.000	ASSESSMT NOTICE/PP STMT	5,923	6,100	6,040	6,100
101-257.00-730.000	GASOLINE	165	1,600	300	1,600
101-257.00-740.000	MATERIAL & SUPPLIES	1,492	2,350	2,200	2,350
101-257.00-801.000	LEGAL FEES	38,894	60,000	41,300	60,000
101-257.00-802.000	MEMBERSHIPS,DUES,SUBS	730	1,600	1,100	1,600
101-257.00-818.000	CONTRACTUAL SERVICES	31,965	40,000	61,900	58,600
101-257.00-870.000	MILEAGE	-	250	200	250
101-257.00-931.000	VEHICLE REPAIR/MAINT	3,094	1,800	800	1,800
101-257.00-956.000	MISCELLANEOUS	2,342	1,200	2,570	1,200
101-257.00-960.000	EDUCATION & TRAINING	4,551	6,350	4,650	7,300
101-257.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 264,622	\$ 390,000	\$ 311,160	\$ 383,980

Staffing Levels			
	2018	2019	2020
Assessor	1.00	1.00	1.00
Property Appraiser	2.00	2.00	2.00
Property Inspector	0.63	0.00	0.00
Total	3.63	3.00	3.00



**ASSESSING DEPARTMENT
PERFORMANCE INDICATORS**

Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2012	6,619,700	123,661,107	25,113,200	508,096,664	0	49,847,700	713,338,371	-
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%
2016	7,151,900	136,607,400	13,321,400	586,244,450	0	46,701,500	790,026,650	3.94%
2017	6,830,200	143,504,100	14,929,700	614,330,475	0	41,803,400	821,397,875	3.97%
2018	7,248,400	149,523,500	14,753,900	631,069,600	0	42,736,200	845,331,600	2.91%
2019	7,388,800	165,176,400	16,136,600	673,613,800	0	42,231,500	904,547,100	7.01%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2012	2,573,066	118,370,473	24,493,165	497,480,929	0	49,847,700	692,765,333	-
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%
2016	2,722,763	127,575,883	13,116,318	528,771,656	0	46,701,500	718,888,120	0.94%
2017	2,979,763	129,554,977	14,762,839	544,710,494	0	41,803,400	733,811,473	2.08%
2018	2,967,285	137,701,092	14,573,574	566,858,128	0	42,736,200	764,836,279	4.23%
2019	3,015,574	148,399,140	15,952,411	591,919,327	0	42,231,500	801,517,952	4.80%

The Inflation Rate Multiplier determined by the State Tax Commission for 2019 Taxable Values was 1.024 or 2.4%

2018 Processing/ Data Entry for 2019 Assessment Roll

	2018	2017	2016	2015	2014	2013
Property Transfer Affidavits	850	1089	901	692	1,186	1232
Deeds (includes Sheriff Deeds)	1109	1240	1051	1,055	1,131	918
New Sheriff Deeds	20	35	41	38	71	63
Principal Residence Exemptions	534	530	582	440	506	473
Rescind	443	465	456	387	445	376
Local Unit PRE Denials	20	29	18	9	0	7
PP Statements						733
PP STMT	STMT Received Timely	177	211	211	252	241
PP STMT	STMT Not Received/Estimated	276	261	465	161	2
PP STMT	STMT Received Late	3	12	27	15	40
PP STMT	STMT Changed by Audit	17	63	30	64	4
PP STMT	Form 5076 Accepted	375	360	299	302	126
PP STMT	Form 5076 Denied / Rec'd Late	8	47	83	55	136
PP STMT	EMPP Form 5278 Received	31	22	21	NA	NA
Field Inspections	198	1072	2045	133	560	467
Permit Inspections	71	211	151	127	84	162
Land Divisions/Combos (New Parcels)	23	31	29	34	8	27
March Board of Review Appeals	145	120	118	218	321	275
July Board of Review Appeals	153	119	146	145	123	104
December Board of Appeals	88	102	116	94	106	110
*Full Tribunal Final Judgment Received	0	3	3	8	11	20
*Small Claims Final Judgment Received	10	4	8	6		22
Prior Year Ongoing MTT's	0	1	5	2	15	
Withdrawn MTT's	2	2	0	7	2	
**Total Documents Processed/Accts Updated	4,531	5,991	6,760	4,206	5,047	4,926



**ASSESSING DEPARTMENT
PERFORMANCE INDICATORS**

** MBOR Appeals include late filed personal property statements and exemption affidavits received prior to the closing of the Board.

March Board of Review Appeals	2019	2018	2017	2016	2015	2014
Agricultural	3	1	3	2	0	5
Residential	38	26	35	48	77	105
Commercial / Industrial	4	7	7	10	3	31
Poverty Exemptions	5	4	3	3	3	2
Disabled Veteran's Exemptions	47	39	33	26	16	5
Personal Property	48	48	38	26	118	172
Other	0	1	1	3	1	1
Total	145	126	120	118	218	321

Michigan Tax Tribunal Dockets Received in 2018

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

Appeal Types-New Only	2018	2017	2016	2015
Classification	0	0	0	0
Com/Ind	2	5	10	17
RES/Other	10	5	6	6
Total	12	10	16	23

Historic Township Housing Value Analysis

Using True Cash Value

Year	Low	High	Average	Median	Mode		% Change
2012	34,400	771,800	127,614	123,200	131,600	-	-
2013	35,000	799,200	129,014	125,400	131,800	1.011	1.10%
2014	31,800	754,600	131,438	127,400	128,000	1.019	1.90%
2015	33,400	770,800	139,288	136,000	141,400	1.060	6.00%
2016	34,800	710,400	145,462	142,400	152,200	1.044	4.40%
2017	35,600	725,000	152,626	148,200	151,800	1.049	4.90%
2018	28,600	729,600	157,209	152,000	110,800	1.030	3.00%
2019	36,200	792,800	167,540	160,800	126,000	1.066	6.60%

*2015, 2016, 2017, 2018 & 2019 Disabled Veteran Exempt parcels not included.

Disabled Veteran's Exemption Value Analysis

Year	Number of Exempt Parcels	True Cash Value	Assessed Value	Taxable Value
2014	18	2,026,600	1,013,300	980,509
2015	29	3,518,512	1,759,256	1,673,480
2016	38	4,368,600	2,184,300	1,988,131
2017	46	7,186,400	3,593,200	3,239,467
2018	51	8,109,168	4,054,584	3,648,198
2019*	50	8,714,400	4,357,200	3,799,583

2014 - 2018 Values as of closing of all Boards of Review (March, July, & December)

* 2019 values as of closing of both MBOR and JBOR.



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 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 2020 Goals

1. Continue voter education projects.
2. Increase automatic AV list to vote from home to reduce stress at polls.
3. Continue to recruit new election inspectors.
4. Conduct registration drives at Holt High School and area senior citizen complexes.
5. Expand voter education projects within the schools to include elections, voter issues and local Government.
6. Use the Optical Scan voting equipment to conduct student council, mock elections for students.

Resources Needed

The 2020 budget shows 2019 projected expenditures to be \$73,130. There was only one election in 2019. This election was not originally budgeted as it was unplanned. This also accounts for additional AV systems to handle the predicted increase in AV ballots. 2020 requested expenditures are \$200,860. This is due to three elections to administer, one being a November Presidential Election with possible record turnout. The 2020 budget also has increases for supplies and postage due to anticipated increase in absentee voting.

Resources Available

For 2019 we were reimbursed \$5,310 for the cost of the May School Elections. For 2020 we will be reimbursed the cost of the March Presidential Primary, which is estimated at about \$40,000. There is no reimbursement for the August and November 2020 Elections.

**DEPT 262.00 ELECTIONS**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-262.00-701.000	ELECTION INSPECTORS	\$ 65,338	\$ -	\$ 2,730	\$ 136,050
101-262.00-715.000	SOCIAL SEC/MEDICARE	74	-	10	200
101-262.00-718.000	PENSION CONTRIBUTION	20	40	10	60
101-262.00-724.000	WORKERS COMP	141	200	120	200
101-262.00-726.000	OFFICE SUPPLIES	824	3,000	3,000	4,000
101-262.00-740.000	MATERIAL & SUPPLIES	6,992	2,000	6,000	7,000
101-262.00-803.000	POSTAGE	8,198	4,000	10,000	14,000
101-262.00-870.000	MILEAGE	14	-	-	-
101-262.00-902.000	PUBLISHING/LEGAL NOTICES	978	-	-	2,000
101-262.00-956.000	MISCELLANEOUS	522	500	-	-
101-262.00-970.000	CAPITAL OUTLAY	-	-	51,260	37,350
Total		\$ 83,101	\$ 9,740	\$ 73,130	\$ 200,860



Elections Department Performance Indicators

ELECTION INSPECTORS					
	2014	2015	2016	2017	2018
New Election Inspectors	9	3	76	10	14
Net Loss/Gain	-7	-1	+70	+10	-17
Total Number of Election Inspectors	108	107	177	187	170
MOCK/STUDENT COUNCIL ELECTIONS/REGISTRATION DRIVES					
# of Schools/Groups	0	0	3	1	2
Students Participating	0	0	1,600	100	300
ELECTIONS					
	Date and Type of Election	Number of Voters	% Voter Turnout	Dollars Reimbursed	
2014	08/05 - Primary	3,578	19%	Not Applicable	
	11/04 - General Election	9,716	52%	Not Applicable	
2015	05/05 – Special, State/Holt Schools	5,390	29%	\$18,938	
2016	03/08 – Presidential Primary	7,934	42%	\$25,664	
	05/03 – Special School (Lansing, Mason, Eaton Rapids)	404*	19%*	\$4,306	
	<i>*2,098 eligible voters</i>				
	08/02 - Primary	4,169	22%	Not Applicable	
	11/08 – General Election	14,394	74%	Not Applicable	
2017	11/07 – Special County	3,353	17%	\$31,943	
2018	08/07 - Primary	6,482	33%	Not Applicable	
	11/06 – General Election	13,353	67%	Not Applicable	
VOTER REGISTRATION					
	2014	2015	2016	2017	2018
New Voters	1,786	1,830	2,799	2,135	2,467
Cancellations	1,675	1,674	2,059	2,075	1,975
Number of Registered Voters	18,118	18,179	18,302	18,553	19,127
Number of Permanent Absentee Voters	2,968	2,934	3,767	3,804	4,092



DEPARTMENT – Building & Grounds (265)

Purpose

To maintain all the fixed assets of Delhi Charter Township building and grounds in the General Fund. 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 become a final resting place of residents and non-residents of Delhi Township.

Activities

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

Year 2020 Goals

1. Continue to maintain the high quality of grounds and building appearances.

Resources Needed

The attached year 2020 budget requests expenditures of \$670,020. The budget reflects four full-time positions, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow us to maintain township grounds and facilities that add to the quality of life in Delhi Township.

Resources Generated

Sales from cemetery lots.



DEPT 265.00 BUILDING & GROUNDS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-265.00-703.000	SALARIES	\$ 170,923	\$ 202,930	\$ 204,510	\$ 219,350
101-265.00-703.010	OVERTIME	7,888	10,000	10,000	10,000
101-265.00-715.000	SOCIAL SEC/MEDICARE	13,572	16,950	17,060	17,870
101-265.00-716.000	HEALTH INSURANCE	38,979	43,410	46,000	60,400
101-265.00-716.010	DENTAL INSURANCE	2,759	3,480	3,080	4,200
101-265.00-717.000	LIFE INSURANCE	809	1,040	1,080	1,160
101-265.00-718.000	PENSION CONTRIBUTION	18,701	25,370	25,570	27,420
101-265.00-719.000	DISABILITY INSURANCE	1,103	1,550	1,560	1,670
101-265.00-724.000	WORKERS COMP	3,961	5,560	5,280	5,210
101-265.00-725.000	CLOTHING/CLEAN ALLOW	-	1,500	1,500	1,500
101-265.00-730.000	GASOLINE	4,662	7,440	7,440	7,440
101-265.00-731.000	PROPANE GAS	-	250	250	250
101-265.00-734.000	UNIFORMS	1,101	2,000	2,000	2,000
101-265.00-748.000	TOOLS	524	-	500	500
101-265.00-775.001	EQUIPMENT & SUPPLIES	8,722	13,800	13,800	13,800
101-265.00-775.003	SAFETY EQUIP & SUPPLIES	195	500	1,000	1,000
101-265.00-805.000	ENGINEERING SERVICES	-	2,000	2,000	2,000
101-265.00-818.000	CONTRACTUAL SERVICES	91,629	112,030	112,030	112,030
101-265.00-853.000	TELEPHONE/COMM	9,665	15,400	10,000	10,000
101-265.00-921.030	UTILITIES - WATER	9,902	11,000	11,000	11,000
101-265.00-921.035	UTILITIES - SEWER	4,373	5,060	5,060	5,060
101-265.00-921.040	UTILITIES - ELECTRIC	47,291	70,000	50,000	50,000
101-265.00-921.045	UTILITIES - GAS	10,966	15,000	15,000	15,000
101-265.00-930.000	BUILDING MAINT & REPAIRS	52,739	30,400	30,400	30,400
101-265.00-930.010	GROUND MAINT & REPRS	34,674	15,000	15,000	15,000
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	6,479	18,910	18,910	18,910
101-265.00-931.000	VEHICLE REPAIR/MAINT	907	2,000	2,000	2,000
101-265.00-956.000	MISCELLANEOUS	4,037	4,000	4,000	4,000
101-265.00-960.000	EDUCATION & TRAINING	-	850	850	850
101-265.00-970.000	CAPITAL OUTLAY	143,128	-	-	-
101-265.00-999.590	TRANS OUT - SEWER FUND	-	-	-	20,000
Total		\$ 689,692	\$ 637,430	\$ 616,880	\$ 670,020

Staffing Levels			
	2018	2019	2020
Facilities Manager	1.00	1.00	1.00
Bldg Maint/Grnds Keepers	3.00	3.00	3.00
Total	4.00	4.00	4.00



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 2020 Goals

1. Maintain compliance with Delhi's Phase II Stormwater permit.
2. Continue Best Management Practices for Stormwater Phase II objectives.

Resources Needed

The attached year 2020 budget requests expenditures of \$508,810 an increase of \$11,340 (2%) from the 2019 projected budget.

**DEPT 281.00 STORMWATER**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-281.00-726.000	OFFICE SUPPLIES	\$ -	\$ 250	\$ -	\$ -
101-281.00-730.000	GASOLINE	-	640	-	-
101-281.00-741.000	OTHER OPERATING EXP	-	250	-	-
101-281.00-742.000	LABORATORY SUPPLIES	5,642	6,000	6,000	6,000
101-281.00-745.000	OFF-SITE LAB TESTING	-	500	500	2,000
101-281.00-775.003	SAFETY EQ AND SUPPLIES	-	250	250	-
101-281.00-801.000	LEGAL FEES	-	1,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	1,068	10,000	10,000	10,000
101-281.00-818.000	CONTRACTUAL SERVICES	6,165	30,000	20,000	20,000
101-281.00-818.225	SOLID WASTE DISPOSAL	-	2,000	2,000	2,000
101-281.00-928.000	REGULATORY FEES	7,357	7,470	7,470	7,470
101-281.00-930.020	EQUIPMENT MAIN & REPAIR	-	3,200	-	-
101-281.00-956.000	MISCELLANEOUS	-	200	200	200
101-281.00-956.005	COMM OUTREACH PRGRMS	1,576	4,500	4,500	4,500
101-281.00-960.000	EDUCATION & TRAINING	270	1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS	47,346	70,000	70,000	80,000
101-281.00-970.000	CAPITAL OUTLAY	-	-	-	-
101-281.00-991.000	PRINCIPAL	208,634	195,200	208,650	208,650
101-281.00-995.000	INTEREST	117,914	110,830	112,850	103,100
101-281.00-999.010	SEWER FUND ALLOCATION	72,440	48,550	53,050	62,890
Total		\$ 468,412	\$ 491,840	\$ 497,470	\$ 508,810

**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 match 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. Facilitate the repair of damaged sidewalks. Implement the Township’s ADA transition plan for non-compliant sidewalk ramps. Combine federal, state, and local funding when possible to implement the Non-Motorized Transportation Plan.

Year 2020 Goals

- To work with the DDA, Ingham County Road Department, Community Development and Parks Commission to continue to implement our Non-Motorized Transportation Plan.
- Continue with the implementation of the ADA transition plan and 50/50 sidewalk improvement program.

Resources Needed

The attached year 2020 budget reflects expenditures of \$1,908,990 which is an increase of \$1,129,020 from the 2019 projected expenditures, largely due to the construction of Phase 1 of the Holt to Mason Trail. The expenditures for the trail will be reimbursed by the Ingham County Trail millage. This budget anticipates the remaining expenditures being funded from general fund revenues.

DEPT 446.00 INFRASTRUCTURE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-446.00-805.000	ENGINEERING SERVICES	\$ 28,114	\$ 200,000	\$ -	\$ 15,000
101-446.00-805.010	ENGINEERING-SAD	14,569	-	-	-
101-446.00-922.000	STREETLIGHTS	349,957	340,000	340,000	360,000
101-446.00-969.000	STREET IMPROVEMENTS	-	365,640	110,500	467,000
101-446.00-969.002	SIDEWALK IMPROVE/REPR	91,740	226,900	129,470	266,990
101-446.00-971.142	RAM TRAIL II	3,244	-	-	-
101-446.00-971.143	RAM 2 BURCHFIELD TRAIL	573	-	-	-
101-446.00-971.144	HOLT TO MASON TRAIL	-	-	200,000	800,000
Total		\$ 488,198	\$ 1,132,540	\$ 779,970	\$ 1,908,990



Street Improvements

(in Partnership with Ingham County Department of Roads & Transportation)

	2012	2013	2014	2015	2016	2017	2018
Approximate Miles of Roadway	.53	.69	2.3	0	1.12	0	1.33

Year	Sidewalk Inspections (estimate)*	Sidewalk/Trail Construction*
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
2015	< 1 mile**	1.5 miles
2016	15 miles	0 miles
2017	20 miles	0 miles
2018	10 miles	0 miles
<i>*All miles are approximate</i>		
<i>** inspections in prior years had not revealed many problems, so inspections were conducted only based on complaints during 2015.</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.

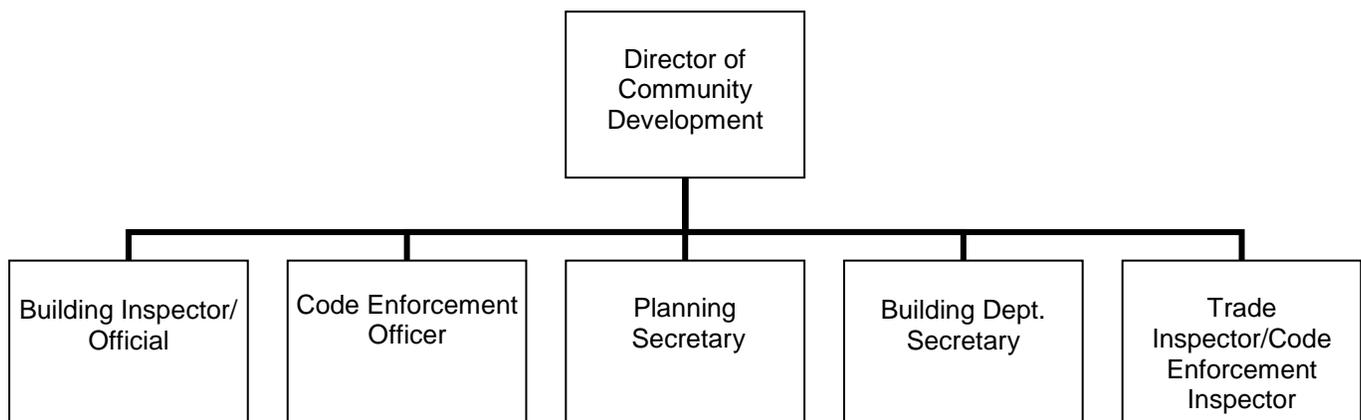
Activities of the Department

The Community Development Department reviews all planning, zoning and construction activities and issues necessary approvals and building permits. The Soil Erosion and Sedimentation Control (SESC) program is also implemented by the Department. Additionally, the Department provides code enforcement, and rental housing inspection and registration, Wetland Ordinance, walkability/place making program administration, and many other services.

Year 2020 Department Goals, derived from 2020 Board goals.

- **Continue to facilitate and spearhead Realize Cedar and other placemaking efforts.**
- **Assist with the creation and implementation of a wayfinding system.**
- **Implement/construct the Safe Routes 2 School project.**
- **Continue implementation of the ADA Transition Plan and complete another round of 50/50 cost-sharing sidewalk improvements.**
- **Make strides in implementation of the Holt 2 Mason Trail.**

The fiscal year 2020 budget request is for \$728,910, a decrease of \$49,200 from the 2019 budget of \$778,110. The anticipated 2019 actual expenditure is \$104,340 less than budgeted. The 2019 decrease is due, in large part, to a change in staffing.





DEPT 721.00 PLANNING/COMMUNITY DEVELOPMENT

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-721.00-703.000	SALARIES	\$ 328,743	\$ 370,000	\$ 318,500	\$ 352,650
101-721.00-704.000	PLANNING COMM SALARIES	5,400	13,200	13,200	13,200
101-721.00-715.000	SOCIAL SEC/MEDICARE	24,507	29,340	25,400	28,120
101-721.00-716.000	HEALTH INSURANCE	65,760	81,100	74,300	94,300
101-721.00-716.010	DENTAL INSURANCE	5,360	7,200	5,050	6,260
101-721.00-717.000	LIFE INSURANCE	1,558	1,900	1,900	1,900
101-721.00-718.000	PENSION CONTRIBUTION	35,887	46,300	40,000	44,100
101-721.00-719.000	DISABILITY INSURANCE	2,173	2,820	2,820	2,680
101-721.00-724.000	WORKERS COMP INSUR	1,599	1,750	1,750	1,500
101-721.00-725.000	CLOTHING/CLEANING ALLOW	1,131	1,500	1,500	1,500
101-721.00-726.000	OFFICE SUPPLIES	1,613	2,500	2,500	2,500
101-721.00-730.000	GASOLINE	1,845	4,600	4,600	4,600
101-721.00-801.000	LEGAL FEES	17,082	15,000	15,000	15,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBS	1,903	2,000	2,000	2,000
101-721.00-803.000	POSTAGE	580	1,000	1,000	1,000
101-721.00-818.000	CONTRACTUAL SERVICES	129,849	69,100	72,050	72,100
101-721.00-818.040	CONTR SERV-PLANNING	-	40,000	43,400	15,000
101-721.00-853.000	TELEPHONE/COMM	4,584	4,500	4,500	4,500
101-721.00-870.000	MILEAGE	213	300	300	500
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	4,883	6,000	6,000	6,000
101-721.00-930.065	NSP-4556 GROVE STREET	83,322	-	-	-
101-721.00-931.000	VEHICLE REPAIR/MAINT	321	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	4,395	4,500	4,500	5,000
101-721.00-956.000	MISCELLANEOUS	3,024	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMENT EXP	43,259	20,000	20,000	20,000
101-721.00-958.801	CODE ENFORCEMENT-LEGAL	-	-	-	-
101-721.00-959.000	SOIL EROSION & SED CNTRL	-	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	2,524	9,000	9,000	10,000
101-721.00-970.000	CAPITAL OUTLAY	-	40,000	-	20,000
101-721.00-999.590	TRANS OUT - SEWER FUND	-	-	-	-
Total		\$ 771,514	\$ 778,110	\$ 673,770	\$ 728,910

Staffing Levels			
	2018	2019	2020
Dir. of Comm Development	1.00	0.00	0.00
Assistant Planner	0.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Building Inspector/Official	1.00	1.00	1.00
Inspector/Code Enforcement	1.00	1.00	1.00
Secretaries	2.00	1.00	1.00
Total	6.00	5.00	5.00



Selected Departmental Indicators

Planning & Zoning								
	2011	2012	2013	2014	2015	2016	2017	2018
Rezoning	2	1	0	1	4	0	2	4
Special Use Permit	7	5	5	2	1	3	4	3
Text Amendments	2	2	1	3	0	0	3	0
Site Plans Submitted*	12	11	4	2	5	10	5	6
Number of Zoning Board of Appeals Mtgs.	3	4	5	9	2	6	5	6
Number of ZBA cases	5	5	6	14	3	6	6	7
Variance Granted	4	5	4	13	3	4	6	7
Appeals/Request for Interpretation	0	0	0	0	0	0	0	0
<i>*including Administratively approved plans.</i>								
Building & Trades Permit/Inspection Activity								
	2011	2012	2013	2014	2015	2016	2017	2018
Permits Issued (building & trades)	1,165	1,140	1,093	1,344	1,897	2,229	1,978	1720
Number of Inspections Completed	2,300	2,222	2,236	2,861	3,550	4,487	3,594	3,215
Permit Revenue	\$173,426	\$137,310	\$196,593	\$234,960	\$433,839	\$713,913	\$563,907	\$404,535
SESC Permit & Inspection Activity (APA & MEA Programs)								
	2011	2012	2013	2014	2015	2016	2017	2018
Permits Issued	41	46	73	83	95	90	81	92
Total APA Projects	4	3	4	3	4	3	4	4
Waivers Provided	20	28	17	20	25	37	30	46
Number of Inspections	531	496	635	813	699	720	765	354
SESC Permit Revenue	\$25,798	\$18,504	\$33,668	\$38,946	\$41,286	\$51,032	\$32,370	\$38,816
Code Enforcement & Rental Registration/Inspection Program								
	2011	2012	2013	2014	2015	2016	2017	2018
Code Enforcement Cases	565	415	499	523	732	561	369	476
Total Registered Rental Units	2,579	2,672	2,664	2,732	2,805	2,871	2,967	3,130
Rental Inspections Completed	2,216	1,571	1,957	1,547	1,777	1,713	2,603	1,411
Newly Registered Properties	67	56	41	93	82	138	52	19
Land Divisions								
	2011	2012	2013	2014	2015	2016	2017	2018
# of Applications	8	9	13	5	10	14	13	12
# Approved or Approved w/ Conditions	7	9	13	5	10	14	12	11
Application Fees	\$2,000	\$2,000	\$3,000	\$1,000	\$3,050	\$3,600	\$4,050	\$3,750

**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; contracted 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 the Fire, Police, and Parks Funds.

RESOURCES NEEDED: The attached year 2020 budget requests expenditures of \$564,080 and transfers out of \$3,458,650 for a total of \$4,022,730. Expenditures decreased \$287,600 from the 2019 projection of \$851,680 and transfers out increased \$100,110 from the 2019 projected expenditures of \$3,358,540, a net decrease of \$187,490 from the 2019 projected total of \$4,210,220.

DEPT 850.00 OTHER FUNCTIONS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-850.00-714.000	RETIREE'S BENEFITS	\$ 249,765	\$ 247,260	\$ 247,260	\$ 250,000
101-850.00-720.000	UNEMPLOYMENT-REIMB	1,100	5,000	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	7,827	8,000	10,000	10,000
101-850.00-801.000	LEGAL FEES	48,455	45,000	40,000	40,000
101-850.00-803.000	POSTAGE	7,448	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	175,720	121,900	124,100	134,100
101-850.00-902.001	NEWSLETTER	-	4,400	-	-
101-850.00-910.000	INSURANCE & BONDS	44,512	50,000	50,000	50,000
101-850.00-930.020	EQUIPMENT MAIN & REPAIR	5,620	8,000	8,000	8,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	2,332	1,800	2,230	2,230
101-850.00-956.000	MISCELLANEOUS	25,202	30,000	30,000	30,000
101-850.00-960.005	GROUP ED & TRAINING	-	3,000	3,000	3,000
101-850.00-964.000	TAX ADJ TO CO/TWP	2,529	12,000	12,000	12,000
101-850.00-967.020	TWP PROP-DRAIN/TAX/SAD	3,796	5,500	5,500	5,500
101-850.00-969.016	COMMUNITY AND ECON DEV	-	300,000	300,000	-
101-850.00-970.000	CAPITAL OUTLAY	-	-	-	-
101-850.00-991.000	PRINCIPAL	6,591	4,410	4,410	4,200
101-850.00-995.000	INTEREST	482	180	180	50
101-850.00-999.206	TRANS OUT TO FIRE FUND	1,573,898	1,347,110	1,362,850	1,420,010
101-850.00-999.207	TRANS OUT TO POLICE FUND	1,595,025	1,569,810	1,568,990	1,603,440
101-850.00-999.208	TRANS OUT-PARKS FUND	-	363,190	426,700	435,200
Total		\$ 3,750,303	\$ 4,136,560	\$ 4,210,220	\$ 4,022,730



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 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.
2. In 2016 the Township entered into an installment purchase agreement to fund energy conservation improvements. The loan will be paid off in 2031 with net energy savings guaranteed by Honeywell. The Township was awarded a clean renewable energy bond grant, which reimburses 70% of the interest on the bond.

Resources Needed

The 2020 budget requests expenditures of \$ 330,970

GENERAL FUND DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
101-905.00-991.330	PRINC-2013 CAP IMPR BOND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
101-905.00-991.350	PRINC-ENERGY CONSERV BD	137,600	144,000	144,000	147,200
101-905.00-995.330	INTER-2013 CAP IMPR BOND	16,720	14,630	14,630	12,540
101-905.00-995.350	INTER-ENERGY CONSERV BD	80,352	75,900	75,900	71,230
Total		334,672	334,530	334,530	330,970



FIRE FUND (206)

Purpose or Objective of this Fund

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 Fund

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 19 full time staff.
- Provides, through contract, fire protection to the Alaieton Township community.
- Provides community outreach via other community activities.

Year 2020 Goals

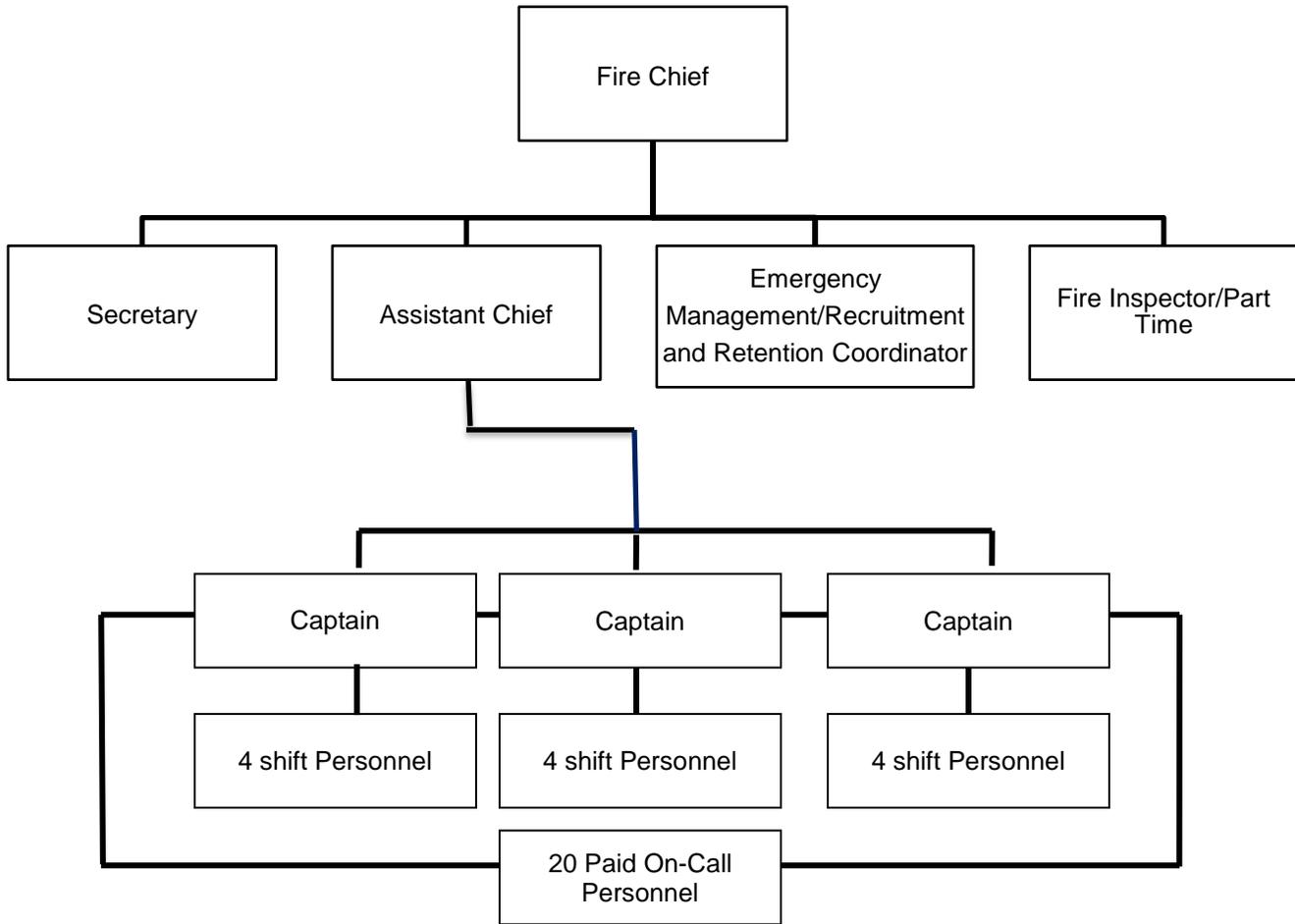
- Plan and exercise the Emergency Management plan for Delhi and incorporate a comprehensive community risk reduction model.
- Expand the use of technology to aid in fire prevention, training, pre-fire planning and recruitment.
- Use current data, analytics and GIS to start mapping fire and EMS calls in relation to population density and call type to better understand needs for service.

Resources Needed

The attached 2020 budget requests expenditures of \$2,670,960 an increase of \$89,350 from 2019 projected expenditures. This budget reflects personnel costs of a full time chief, assistant chief, Recruitment/Retention Emergency Manager, part time fire inspector, part time firefighter, secretary, and 15 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 as well as a part time fire inspector.



FIRE FUND



Staffing Levels			
	2018	2019	2020
Fire Chief	1.00	1.00	1.00
Asst. Chief	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Recruitment Coord/Emergency Manager	1.00	1.00	1.00
Fire Inspector	0.60	0.60	0.60
Captain	2.00	3.00	3.00
Lieutenant	4.00	3.00	3.00
Shift Personnel	9.00	9.00	9.00
5th Man/PT Help	4.20	4.20	4.20
On-Call/Volunteer-FTE's	3.30	3.30	3.30
Total	27.10	27.10	27.10

**FIRE FUND SUMMARY (206)**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ 1,103,381	\$ 1,147,740	\$ 1,148,910	\$ 1,198,950
Grants and Revenue Sharing	48,891	22,750	22,400	22,000
Other	<u>154</u>	<u>20,000</u>	<u>47,450</u>	<u>30,000</u>
Total Revenues	1,152,426	1,190,490	1,218,760	1,250,950
Expenditures				
Public Safety	<u>2,744,218</u>	<u>2,537,600</u>	<u>2,581,610</u>	<u>2,670,960</u>
Total Expenditures	2,744,218	2,537,600	2,581,610	2,670,960
Other Financing Sources (Uses)				
Transfer in from General Fund	1,573,898	1,347,110	1,362,850	1,420,010
Sale of Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	1,573,898	1,347,110	1,362,850	1,420,010
Revenues over (under) expenditures	(17,894)	-	-	-
Fund Balance, Beginning	<u>56,503</u>	<u>38,609</u>	<u>38,609</u>	<u>38,609</u>
Fund Balance, Ending	<u>\$ 38,609</u>	<u>\$ 38,609</u>	<u>\$ 38,609</u>	<u>\$ 38,609</u>



FIRE FUND REVENUES

Property tax 403.000

In 2018 the voters renewed a millage of 1.5 for fire services. However, to keep taxes from increasing more than inflation, the Headlee Amendment automatically “rolls back” the millage rate to equal the rate of inflation. When growth causes township taxable value to increase faster than the State Tax Commissions annually determined rate of inflation, the township must apply a Millage Reduction Fraction to keep the taxes from increasing more than inflation. This has reduced the 2020 millage rate to 1.4961 mills. The calculated amount of \$1,199,151 has been reduced by \$7,760 to account for delinquent taxes, resulting in a budgeted amount of \$1,190,000.

Industrial Facilities Tax and Service Fees 404.000

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes (0.74805 mills instead of 1.4961 mills). The taxable value for those properties is 2,555,416. The Fire Fund also receives a portion of fees paid in lieu of taxes. 2020 revenue is budgeted at \$4,800.

Local Community Stabilization 573.000

In 2014 the State passed legislation which exempted certain commercial and industrial personal properties from local taxation. The State distributes funds to local communities to replace this lost revenue.

FIRE FUND REVENUES

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
206-000.00-403.000	REAL & PERS PROP TAX	\$ 1,092,630	\$ 1,139,000	\$ 1,138,820	\$ 1,190,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	7,028	5,940	5,940	4,800
206-000.00-445.000	DELQ TAX	3,184	2,500	4,000	4,000
206-000.00-445.005	DELQ INTEREST & PENALTY	538	300	150	150
206-000.00-570.000	STATE GRANTS	26,134	-	-	-
206-000.00-573.000	LOCAL COMM STABILIZATION	22,757	22,750	22,400	22,000
206-000.00-632.000	FIRE DEPART SERV FEES	-	-	10,000	10,000
206-000.00-675.030	DONATIONS FOR FIRE DEPT.	100	-	100	-
206-000.00-687.000	REFUNDS/REBATE/REIMB	54	20,000	37,350	20,000
206-000.00-699.150	TRANS IN FROM GEN FUND	1,573,898	1,347,110	1,362,850	1,420,010
Total		\$ 2,726,324	\$ 2,537,600	\$ 2,581,610	\$ 2,670,960

**DEPT 336.00 FIRE DEPARTMENT**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
206-336.00-703.000	SALARIES	\$ 1,205,661	\$ 1,243,400	\$ 1,243,000	\$ 1,314,400
206-336.00-703.005	PART TIME HELP	102,775	155,640	155,640	157,440
206-336.00-703.010	OVERTIME	219,253	149,520	167,800	169,720
206-336.00-703.011	HOLIDAY PAY	27,750	27,000	36,000	27,000
206-336.00-705.000	BD OF APPEALS-PER DIEM	-	500	500	500
206-336.00-709.000	VOLUNTEER FIRE SALARIES	43,224	110,720	110,720	110,720
206-336.00-714.000	RETIREE'S BENEFITS	67,654	66,920	66,920	66,920
206-336.00-715.000	SOCIAL SEC/MEDICARE	123,417	137,770	137,770	144,900
206-336.00-716.000	HEALTH INSURANCE	154,424	148,280	157,600	164,820
206-336.00-716.010	DENTAL INSURANCE	19,154	20,370	20,370	19,430
206-336.00-717.000	LIFE INSURANCE	3,761	6,400	6,550	6,940
206-336.00-718.000	PENSION CONTRIBUTION	160,754	155,500	155,500	164,300
206-336.00-719.000	DISABILITY INSURANCE	8,791	9,450	9,450	10,000
206-336.00-720.000	UNEMPLOYMENT-REIMB	-	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	36,917	38,770	43,150	43,150
206-336.00-725.000	CLOTHING/CLEAN ALLOW	4,815	5,240	5,240	5,240
206-336.00-726.000	OFFICE SUPPLIES	3,250	4,500	4,000	4,000
206-336.00-730.000	GASOLINE	25,380	27,000	27,000	27,000
206-336.00-734.000	UNIFORMS	5,812	7,000	7,000	7,000
206-336.00-734.001	TURNOUT GEAR MAINT/REPR	3,306	-	-	-
206-336.00-734.002	FIREFIGHT TURNOUT GEAR	14,026	-	-	-
206-336.00-740.010	COMPUTER EXPENSES	4,060	-	-	-
206-336.00-755.000	FIRE FIGHT EQUIP & SUPP	6,503	-	-	-
206-336.00-760.000	MEDICAL SUPPLIES	32,611	-	-	-
206-336.00-801.000	LEGAL FEES	2,583	10,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	3,045	4,250	6,000	6,000
206-336.00-804.000	PHYSICALS	6,507	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	2,087	1,740	1,920	2,000
206-336.00-818.000	CONTRACTUAL SERVICES	86,270	75,000	76,850	76,850
206-336.00-836.000	QUALITY ASSUR ASSESSMT	4,169	8,000	8,000	8,000
206-336.00-851.000	RADIO REPAIR & MAINT	6,861	-	-	-
206-336.00-853.000	TELEPHONE/COMM	14,143	12,000	12,000	12,000
206-336.00-910.000	INSURANCE & BONDS	48,399	57,280	57,280	57,280
206-336.00-921.030	UTILITIES - WATER	476	600	600	600
206-336.00-921.035	UTILITIES - SEWER	490	800	800	800
206-336.00-921.040	UTILITIES - ELECTRIC	541	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	1,466	2,500	2,500	2,500
206-336.00-930.000	BLDG & GRDS MAINT/REPR	533	7,500	7,500	7,500
206-336.00-930.020	EQUIPMENT MAIN & REPAIR	13,458	-	-	-
206-336.00-931.000	VEHICLE REPAIR/MAINT	63,979	-	-	-
206-336.00-956.000	MISCELLANEOUS	5,191	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	19,675	18,000	18,000	18,000
206-336.00-960.001	FIRE PREVENTION	5,273	5,000	5,000	5,000
206-336.00-960.014	TRAIN-LANSING TEAM DEV	25,694	-	-	-
206-336.00-970.000	CAPITAL OUTLAY	158,801	-	-	-
206-336.00-994.000	LEASE PAYMENTS	1,278	1,280	1,280	1,280
Total		\$ 2,744,218	\$ 2,537,600	\$ 2,581,610	\$ 2,670,960



Fire Fund Performance Indicators

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1. Personnel					
A. Paid, on-call Personnel on 12/31	33	25	20	19	20
B. Number of Paid, on-call Applicants	21	7	15	17	15
C. Number of Paid, on-call Personnel Hired	9	4	10	7	11
D. Number of Paid, on-call Personnel Leaving	10	8	10	9	8
E. Shift Captains	3	3	3	3	3
F. Full time fire personnel	12	12	15	15	15
G. Part time inspection personnel - (manhours)	29	25	95	146	185
2. Inspections					
A. Commercial Inspections Completed	161	50	302	369	290
3.. Number of Incidents					
A. Structure Fires	32	22	27	41	25
C. Vehicle Fires	8	7	17	19	9
D. Auto Accidents	80	76	97	80	172
E. False Alarms	99	118	118	174	37
F. Total Ambulance / EMS Calls	2521	2756	2588	2841	2852
F. Total Incidents	519	586	705	758	613
H. Total Call Volume	3040	3342	3293	3599	3465
4. Burning Permits					
A. Delhi Township Permits	249	250	126	225	130
B. Recreational Permits in effect	840	1035	1010	1025	1015
C. Total Active Permits	1089	1090	1050	1250	1060
5. Service Delivery					
A. Average personnel on scene of structure fires	12	12	8	8	7
B. Mutual Aid Received	108	90	120	85	80
C. Mutual Aid Granted	255	297	256	291	547
6. Call Frequency					
A. Overlapping Calls during the year	842	891	890	1039	831
B. Percentage of calls that overlapped	28%	27%	27%	28%	28%
C. Days with 10 calls or more	114	145	127	185	210
7. Financial Returns - Fire and EMS					
A. Billable Collection Rate Percentage - EMS	87%	85%	73%	76%	75%
B. Billable Collection Rate Percentage - Fire	n/a	n/a	n/a	n/a	n/a



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 2020 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 2020 budget requests expenditures of \$2,862,390, an increase of \$84,090 from 2019 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 \$1,603,440 from the General Fund is necessary.

**POLICE FUND SUMMARY (207)**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ 1,103,184	\$1,147,740	\$ 1,148,910	\$ 1,198,950
Grants and Revenue Sharing	22,757	22,750	22,400	22,000
Other	<u>29,524</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
Total Revenues	1,155,465	1,208,490	1,209,310	1,258,950
Expenditures				
Public Safety	<u>2,750,490</u>	<u>2,778,300</u>	<u>2,778,300</u>	<u>2,862,390</u>
Total Expenditures	2,750,490	2,778,300	2,778,300	2,862,390
Other Financing Sources				
Transfer-in from General Fund	<u>1,595,025</u>	<u>1,569,810</u>	<u>1,568,990</u>	<u>1,603,440</u>
Total Other Financing Sources	1,595,025	1,569,810	1,568,990	1,603,440
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	2018 Activity	2019 Budget	2019 Projected	2020 Budget
207-000.00-403.000	REAL & PERS PROP TAX	\$ 1,092,630	\$ 1,139,000	\$ 1,138,820	\$ 1,190,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	7,028	5,940	5,940	4,800
207-000.00-445.000	DELQ TAX	3,045	2,500	4,000	4,000
207-000.00-445.005	DELQ INTEREST & PENALTY	481	300	150	150
207-000.00-573.000	LOCAL COMM STABILIZATION	22,757	22,750	22,400	22,000
207-000.00-655.000	MOTOR VEHICLE ORD FINES	29,524	38,000	38,000	38,000
207-000.00-699.150	TRANS IN FROM GEN FUND	1,595,025	1,569,810	1,568,990	1,603,440
Total		\$ 2,750,490	\$ 2,778,300	\$ 2,778,300	\$ 2,862,390

DEPT 301.00 POLICE EXPENDITURES

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
207-301.00-801.000	LEGAL FEES	\$ 22,760	\$ 30,000	\$ 30,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	2,724,731	2,745,300	2,745,300	2,829,390
207-301.00-956.000	MISCELLANEOUS	3,000	3,000	3,000	3,000
Total		\$ 2,750,490	\$ 2,778,300	\$ 2,778,300	\$ 2,862,390



SHERIFF DEPARTMENT INDICATORS	2015	2016	2017	2018
Total Complaints	5,006	5,418	5,928	5,393
Written Complaints	2,887	3,331	3,175	2,147
Blotter (Service) Complaints	2,119	2,087	2,753	3,245
Total Arrests	1,058	1,091	854	729
Felony Arrests	165	124	152	131
O.W.I. Arrests	63	53	63	51
Misdemeanor Arrests	669	727	560	479
Civil Arrests	161	187	142	119
Total Number of Accident Reports	653	678	641	621
Property Damage Accidents	416	446	417	426
Personal Injury Accidents	99	101	96	84
Hit & Run Accidents	50	38	42	40
Fatal Accidents	2	1	1	1
Car/Deer Accidents	86	92	85	70
Vehicle Stops	5,511	4,707	3,757	2,876
Total Number of Citations Issued	2,788	2,263	1,431	1,236
Appearance Citations	348	329	188	211
Moving Violations	1,044	891	561	500
Non-Moving Violations	1,295	945	635	486
Seat Belt Violations	97	96	46	37
Child Restraint Violations	4	2	1	2
Number of Registered Neighborhood Watch Groups	35	36	*	*
Number of Watch Meetings Attended	9	10	*	*
School Contacts	423	549	*	904
Business Contacts				
Number of Business Contacts	930	891	*	*
Number of Presentations to Businesses	1	4	*	2
Number of Warrant Requests for Business Comp.	49	47	*	*
Number of Warrants Issued for Business Comp.	49	47	*	*
Property Checks	3,369	3,417	4,678	4,943
Number of Miles Driven	131,515	134,929	134,892	125,141
Ave. Response Time in Minutes for Priority 1 & 2 Calls	5:13	7:21	6:20	7:05
Number of Hours in Training	1,417.40	1,449.20	*	1,299.00



PARKS, TRAILS AND RECREATION FUND (208)

Purpose of this Fund

This fund is required to account for the revenues of a special millage levy to defray, in whole or part, the cost of providing recreational opportunities for residents of all ages. Voters approved a four-year 1.0 millage levy for the years 2018-2021.

Activities of this Department

The Parks, Trails, and Recreation Fund consists of three departments:

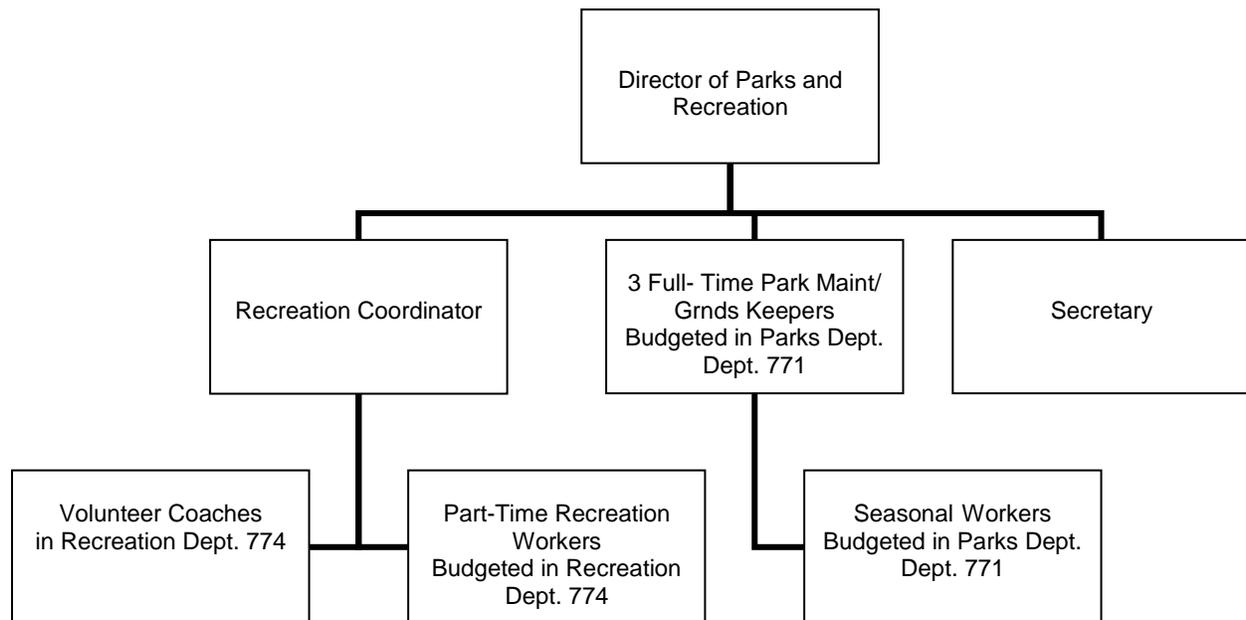
1. Administration
2. Parks Maintenance
3. Recreation

Resources needed:

The attached 2020 budget requests expenditures of \$1,306,500. This includes capital outlay of \$220,000 to improve park facilities. A transfer in from the General Fund of \$435,200 will be necessary to meet budgeted expenditures

Resources generated:

Revenues will be received in the amount of \$803,800 from the millage, with an additional \$67,500 generated from user fees.



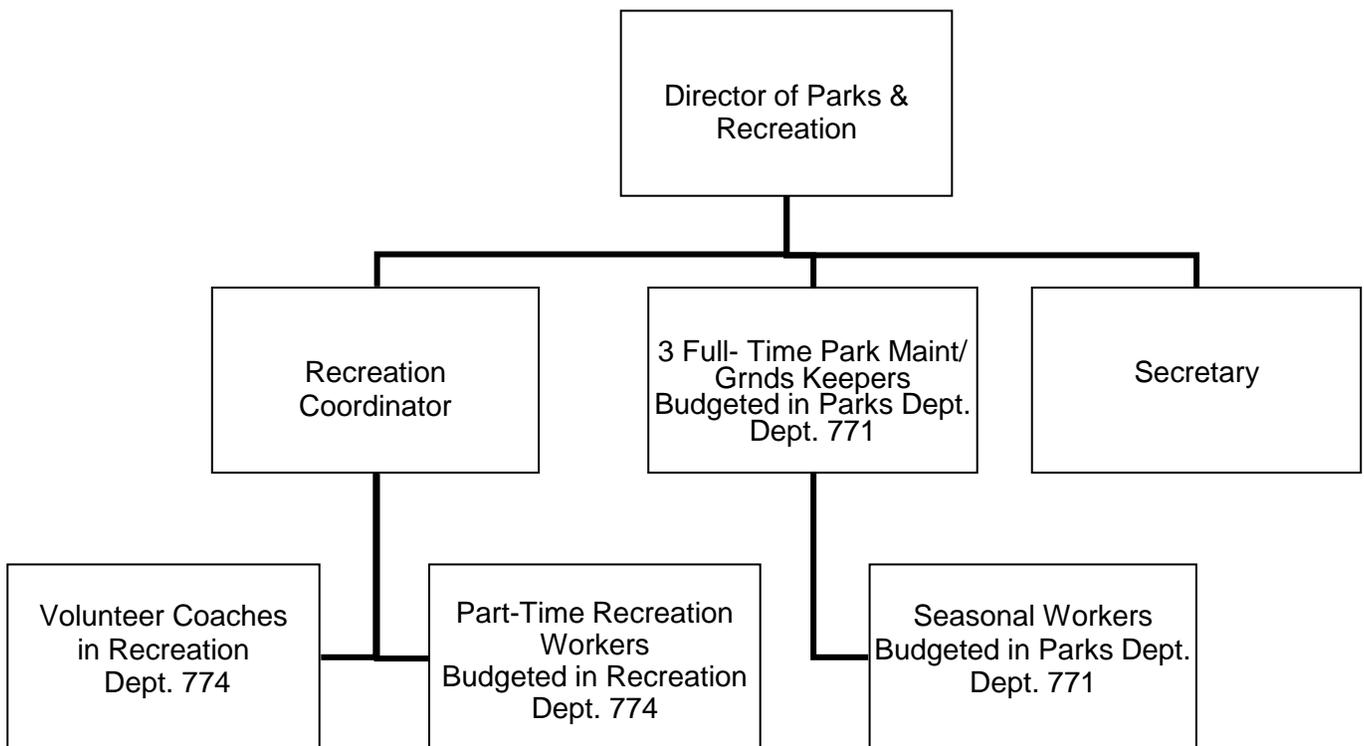
**PARKS, TRAILS, AND RECREATION FUND SUMMARY**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ -	\$ 763,870	\$ 767,170	\$ 803,800
Other	-	-	75,340	67,500
Total Revenues	-	763,870	842,510	871,300
Expenditures				
Parks Administration	-	294,130	370,450	384,400
Parks	-	765,950	831,780	855,120
Recreation	-	66,980	66,980	66,980
Total Expenditures	-	1,127,060	1,269,210	1,306,500
Other Financing Sources (Uses)				
Transfer In from General Fund	-	363,190	426,700	435,200
Total Other Financing Sources	-	363,190	426,700	435,200
Revenues over (under) expenditures	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -



PARKS, TRAILS & RECREATION FUND REVENUE

GL Number	Description	2018 Activity (from Gen Fund)	2019 Budget	2019 Projected	2020 Budget
208-000.00-403.000	REAL & PERS PROP TAX	\$ -	\$ 761,830	\$ 761,100	\$ 798,500
208-000.00-404.000	IFT/CFT & SERVICE FEES	-	2,040	3,970	3,200
208-000.00-445.000	DELQ TAX	-	-	2,000	2,000
208-000.00-445.005	DELQ INTER & PENALTY	-	-	100	100
208-000.00-651.010	RECREATION FEES	56,586	-	60,500	60,500
208-000.00-651.020	PARKS FACILITY FEES	8,625	-	7,000	7,000
208-000.00-673.000	SALE OF FIXED ASSETS	-	-	5,290	-
208-000.00-675.010	DONATIONS	1,347	-	2,500	-
208-000.00-694.000	MISCELLANEOUS REV	-	-	50	-
208-000.00-699.150	TRANS IN FROM GEN FUND	-	363,190	426,700	435,200
Total		\$ 66,558	\$ 1,127,060	\$ 1,269,210	\$ 1,306,500





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 2020 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 2020 budget requests expenditures of \$384,400. 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.



DEPT 752.00 PARKS ADMINISTRATION

GL Number	Description	2018 Activity			
		(from Gen Fund)	2019 Budget	2019 Projected	2020 Budget
208-752.00-703.000	SALARIES	\$ 184,162	\$ 195,640	\$ 196,390	\$ 205,890
208-752.00-704.001	PARK COMMISSION	5,160	5,460	5,460	5,460
208-752.00-714.000	RETIREE'S BENEFITS	-	-	50,000	50,000
208-752.00-715.000	SOCIAL SEC/MEDICARE	14,039	15,390	15,450	16,170
208-752.00-716.000	HEALTH INSURANCE	19,310	17,440	19,270	20,600
208-752.00-716.010	DENTAL INSURANCE	1,384	1,500	1,320	1,420
208-752.00-717.000	LIFE INSURANCE	938	1,000	1,010	1,050
208-752.00-718.000	PENSION CONTRIBUTION	23,020	24,460	24,550	25,740
208-752.00-719.000	DISABILITY INSURANCE	1,394	1,490	1,500	1,570
208-752.00-720.000	UNEMPLOYMENT-REIMB	-	-	-	-
208-752.00-724.000	WORKERS COMP	2,740	3,250	3,080	3,080
208-752.00-726.000	OFFICE SUPPLIES	925	2,000	2,000	2,000
208-752.00-802.000	MEMBERSHIPS, DUES, SUBS	565	1,000	1,000	1,000
208-752.00-803.000	POSTAGE	-	500	500	500
208-752.00-807.000	AUDIT FEES	-	-	2,000	2,000
208-752.00-818.000	CONTRACTUAL SERVICES	5,000	5,000	10,420	14,920
208-752.00-853.000	TELEPHONE/COMM	3,149	6,000	6,000	6,000
208-752.00-910.000	INSURANCE & BONDS	-	-	8,500	8,500
208-752.00-956.000	MISCELLANEOUS	3,068	6,000	6,000	6,000
208-752.00-960.000	EDUCATION & TRAINING	1,767	5,000	5,000	5,000
208-752.00-967.000	MASTER PLAN RESEARCH	-	3,000	3,000	7,000
208-752.00-967.020	TWP PROP-DRAIN/TAX/SAD	-	-	500	500
208-752.00-970.000	CAPITAL OUTLAY	-	-	7,500	-
Total		\$ 266,622	\$ 294,130	\$ 370,450	\$ 384,400

Staffing Levels			
	2018	2019	2020
Dir. of Parks & Recreation	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Park Bldg Maint/Grnds Keeper	3.00	3.00	3.00
Seasonal Workers-FTE	5.40	5.50	5.50
Total	11.40	11.50	11.50



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 *twelve parks totaling 140 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
- John Taylor Memorial 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.
- Esker Landing – (15 acres) – Trail head, parking area, bike rack, restroom, fishing dock & kayak launch.
- Parks department also mows 145 acres of Holt Public School property

Year 2020 Goals

1. Continue to maintain the high quality of the parks appearances.
2. Capital Improvement project of either the construction of the trail south towards Mason or Kiwanis Park Tennis Court resurfacing.

Resources Needed

The attached year 2020 budget requests expenditures of \$855,120. The budget reflects three full-time positions, approximately 12 seasonal employees, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow us to maintain the parks grounds and facilities that add to the quality of life in Delhi Township.

Resources Generated

\$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.

**DEPT 771.00 PARKS**

GL Number	Description	2018 Activity (from Gen Fund)	2019 Budget	2019 Projected	2020 Budget
208-771.00-703.000	SALARIES	\$ 128,303	\$ 147,610	\$ 148,830	\$ 154,690
208-771.00-703.010	OVERTIME	21,532	15,000	15,000	15,000
208-771.00-703.051	SEASONAL LABOR	109,172	154,650	154,650	158,520
208-771.00-715.000	SOCIAL SEC/MEDICARE	19,481	24,270	24,370	25,110
208-771.00-716.000	HEALTH INSURANCE	40,875	44,280	47,550	50,640
208-771.00-716.010	DENTAL INSURANCE	3,140	3,590	3,180	3,420
208-771.00-717.000	LIFE INSURANCE	615	760	790	820
208-771.00-718.000	PENSION CONTRIBUTION	14,724	18,460	18,610	19,340
208-771.00-719.000	DISABILITY INSURANCE	868	1,130	1,130	1,180
208-771.00-724.000	WORKERS COMP	4,955	6,200	5,670	5,400
208-771.00-725.000	CLOTHING/CLEAN ALLOW	505	1,000	1,000	1,000
208-771.00-730.000	GASOLINE	18,900	15,000	15,000	15,000
208-771.00-734.000	UNIFORMS	3,340	4,000	5,000	5,000
208-771.00-748.000	TOOLS	1,795	2,500	2,500	2,500
208-771.00-775.001	EQUIPMENT & SUPPLIES	8,583	10,000	10,000	10,000
208-771.00-775.003	SAFETY EQUIP & SUPP	1,679	2,000	2,000	2,000
208-771.00-818.000	CONTRACTUAL SERV	25,539	21,200	21,200	21,200
208-771.00-921.030	UTILITIES - WATER	11,492	9,200	9,200	9,200
208-771.00-921.035	UTILITIES - SEWER	3,819	4,500	4,500	4,500
208-771.00-921.040	UTILITIES - ELECTRIC	30,806	30,000	30,000	30,000
208-771.00-921.045	UTILITIES - GAS	2,339	4,600	4,600	4,600
208-771.00-930.000	BLDG MAINT & REPAIRS	51,621	20,000	30,000	30,000
208-771.00-930.010	GRDS MAINT & REPAIR	45,073	20,000	40,000	40,000
208-771.00-930.020	EQUIP MAIN & REPAIR	21,074	15,000	15,000	15,000
208-771.00-931.000	VEHICLE REPAIR/MAINT	13,486	5,000	5,000	5,000
208-771.00-956.000	MISCELLANEOUS	6,654	6,000	6,000	6,000
208-771.00-970.000	CAPITAL OUTLAY	-	180,000	211,000	220,000
Total		\$ 590,371	\$ 765,950	\$ 831,780	\$ 855,120



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
- Organization of weekly Senior Citizens luncheons, enrichment, and entertainment programs.

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 2020 Goals

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

Resources Needed

The attached year 2020 budget requests expenditures of \$66,980. The budget reflects 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

\$ 60,500 of income is expected from user fees.

**DEPT 774.00 RECREATION**

GL Number	Description	2018 Activity (from Gen Fund)	2019 Budget	2019 Projected	2020 Budget
208-774.00-739.000	T-SHIRTS & UNIFORMS	\$ 10,726	\$ 15,000	\$ 15,000	\$ 15,000
208-774.00-739.001	AWARDS & TROPHIES	563	2,500	2,500	2,500
208-774.00-775.001	EQUIPMENT & SUPPLIES	10,700	15,500	15,500	15,500
208-774.00-802.001	ASA MEN'S FEES-SOFTBALL	795	1,320	1,320	1,320
208-774.00-802.002	ADULT SOFTBALL UMPIRES	-	2,000	2,000	2,000
208-774.00-812.000	RECREATION ENTRY FEES	-	1,300	1,300	1,300
208-774.00-818.000	CONTRACTUAL SERVICES	7,820	13,360	13,360	13,360
208-774.00-910.001	ASA FIELD INSURANCE	-	500	500	500
208-774.00-956.000	MISCELLANEOUS	-	500	500	500
208-774.00-956.040	SPECIAL EVENTS	21,839	15,000	15,000	15,000
Total		\$ 52,443	\$ 66,980	\$ 66,980	\$ 66,980



Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2014	2015	2016	2017	2018
	Number of Teams				
Adult Softball Summer League	17	16	11	10	12
Adult Softball Fall League	15	15	9	10	10
Youth Basketball	32	33	32	31	31
Youth Floor Hockey	13	17	16	15	15
Youth Competitive Softball & Baseball	24	17	22	19	11
Youth Recreational Softball & Baseball	39	35	33	34	31
Youth Soccer	20	23	24	22	22
Youth Flag Football	18	22	14	15	17
Youth Volleyball	11	10	8	8	8
Eastside Soccer	7	-	-	-	-

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	255	240	190	150
Adult Softball Fall League	225	225	143	150	150
Youth Basketball	294	295	315	293	295
Youth Floor Hockey	125	140	131	152	153
Youth Competitive Softball & Baseball	288	204	288	228	132
Youth Recreational Softball & Baseball	522	256	444	424	397
Youth Soccer	236	259	268	245	175
Youth Flag Football	170	136	138	139	153
Youth Volleyball	107	83	80	74	85
Eastside Soccer	44	-	-	-	-

Lessons-Special Events-Camps-Trips	Number of Participants				
	Hershey Track & Field	563	-	-	-
Punt, Pass & Kick	14	31	26	-	-
Pitch, Hit & Run	38	53	42	-	-
Summer Softball Camp	19	22	20	-	-

Park Activities					
Number of Parks Maintained	11	11	11	11	11
Number of Acres of Parks Maintained	125	125	125	125	125
Number of Acres of School Property Maintained	145	145	145	145	145
Number of Pavilion Reservations	214	219	192	219	234

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. Hershey Track & Field, Punt-Pass-Kick, Pitch-Hit-Run, Summer Softball Camps eliminated



FIRE EMS EQUIPMENT AND VEHICLE FUND (211)

PURPOSE OR OBJECTIVE OF THIS FUND:

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 expenses for the Fire Department. Voter approved a four-year 0.5 millage levy for the years 2018-2021. 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 EMS and Fire Safety education 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 via a 4-year millage.

Year 2020 Goals

1. Delivery of EMS and Fire service to the community via a blend of 19 full time personnel and paid, on-call force of 30 personnel.
2. Maintain all equipment in a state of readiness and monitor its condition
3. Continue a systematic replacement of all turnout equipment on a regular rotation basis.
4. Continue to review methods by which to most effectively replace apparatus while at the same time reducing the number of vehicles in the fire department fleet.

Resources needed:

The attached 2020 budget requests expenditures of \$351,500. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2020 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and vehicles.

Resources generated:

Revenues will be received in the amount of \$401,900 from the fire equipment millage.



FIRE EMS EQUIPMENT AND VEHICLE FUND SUMMARY

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ -	\$ 380,420	\$ 383,530	\$ 401,900
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>380,420</u>	<u>383,530</u>	<u>401,900</u>
Expenditures				
Public Safety	-	160,000	136,100	151,500
Capital Outlay	-	20,000	21,000	200,000
Total Expenditures	<u>-</u>	<u>180,000</u>	<u>157,100</u>	<u>351,500</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	200,420	226,430	50,400
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,430</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 200,420</u>	<u>\$ 226,430</u>	<u>\$ 276,830</u>

**FIRE EMS EQUIPMENT & VEHICLE FUND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
211-000.00-403.000	REAL & PERS PROP TAX	\$ -	\$ 379,400	\$ 380,500	\$ 399,250
211-000.00-404.000	IFT/CFT & SERVICE FEES	-	1,020	1,980	1,600
211-000.00-445.000	DELQ TAX	-	-	1,000	1,000
211-000.00-445.005	DELQ INTEREST & PENALTY	-	-	50	50
Total		\$ -	\$ 380,420	\$ 383,530	\$ 401,900

DEPT 339.00 EQUIPMENT & APPARATUS EXPENDITURES

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
211-339.00-734.001	FIRE TURNOUT MAINT/REPR	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
211-339.00-734.002	FIREFIGHT TURNOUT GEAR	-	11,500	13,000	16,000
211-339.00-740.010	COMPUTER EXPENSES	-	-	8,000	12,000
211-339.00-755.000	FIRE FIGHT EQUIP & SUPPL	-	11,500	11,500	11,500
211-339.00-760.000	MEDICAL SUPPLIES	-	32,500	36,000	35,000
211-339.00-851.000	RADIO REPAIR & MAINT	-	40,000	600	10,000
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	-	9,500	12,000	12,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	-	50,000	50,000	50,000
211-339.00-970.000	CAPITAL OUTLAY	-	20,000	21,000	20,000
211-339.00-981.020	VEHICLES-AMBULANCE	-	-	-	180,000
Total		\$ -	\$ 180,000	\$ 157,100	\$ 351,500



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 2020 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 2020 budget shows expenditures of \$76,330 decreasing fund balance by \$46,560 to \$320,828. The largest expenditure, \$73,580 of the total \$76,330, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools.

**WATER IMPROVEMENT FUND SUMMARY**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Charges for Services	\$ 40,581	\$ 50,000	\$ 50,000	\$ 25,000
Interest	4,251	1,500	4,000	3,000
Other	<u>1,779</u>	<u>1,770</u>	<u>1,770</u>	<u>1,770</u>
Total Revenues	46,611	53,270	55,770	29,770
Expenditures				
Other	2,590	2,750	2,750	2,750
Debt Service	<u>73,202</u>	<u>72,200</u>	<u>72,200</u>	<u>73,580</u>
Total Expenditures	75,792	74,950	74,950	76,330
Revenues over (under) expenditures	(29,181)	(21,680)	(19,180)	(46,560)
Fund Balance, Beginning	<u>415,749</u>	<u>386,568</u>	<u>386,568</u>	<u>367,388</u>
Fund Balance, Ending	<u>\$ 386,568</u>	<u>\$ 364,888</u>	<u>\$ 367,388</u>	<u>\$ 320,828</u>

**WATER IMPROVEMENT FUND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
225-000.00-608.000	WATER IMPROVEMT REV	\$ 40,581	\$ 50,000	\$ 50,000	\$ 25,000
225-000.00-664.000	INTEREST	4,251	1,500	4,000	3,000
225-000.00-672.020	SPEC ASSM PMTS-PRINC	1,141	1,190	1,190	1,250
225-000.00-672.021	SPEC ASSM PYMTS-INTER	637	580	580	520
225-000.00-694.000	MISCELLANEOUS REVENUE	-	-	-	-
Total		\$ 46,611	\$ 53,270	\$ 55,770	\$ 29,770

WATER IMPROVEMENT FUND EXPENDITURES**DEPT 536.00 ADMINISTRATION & CONSTRUCTION**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
225-536.00-801.000	LEGAL FEES	\$ 53	\$ 250	\$ 250	\$ 250
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,537	2,500	2,500	2,500
225-536.00-956.000	MISCELLANEOUS	-	-	-	-
Total		\$ 2,590	\$ 2,750	\$ 2,750	\$ 2,750

WATER IMPROVEMENT DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
225-905.00-991.000	PRINCIPAL	\$ 67,433	\$ 67,440	\$ 67,440	\$ 69,930
225-905.00-995.000	INTEREST	5,769	4,660	4,660	3,550
225-905.00-999.000	PAYING AGENT FEES	-	100	100	100
Total		73,202	72,200	72,200	73,580



**2017 STREET IMPROVEMENT DEBT SERVICE FUND SUMMARY (852)
2018-2031 (15 YEARS)**

This bond was issued in 2017 to fund improvements to local streets. The revenue for bond payments will come from special assessments paid by the property owners.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Special Assessments	\$ 36,013	\$ 23,480	\$ 23,480	\$ 22,800
Total Revenues	36,013	23,480	23,480	22,800
Expenditures				
Refunds				
Debt Service	47,588	29,380	29,380	28,810
Total Expenditures	47,588	29,380	29,380	28,810
Revenues over (under) expenditures	(11,575)	(5,900)	(5,900)	(6,010)
Other financing sources (uses)				
Transfer Out		-	-	-
Transfer In	60,868	-	-	-
Total other financing sources (uses)	60,868	-	-	-
Fund Balance, Beginning	59,908	109,201	109,201	103,301
Fund Balance, Ending	\$ 109,201	\$ 103,301	\$ 103,301	\$ 97,291

**STREET SAD DEBT SERVICE REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
852-000.00-672.020	SPEC ASSM PMTS-PRINC	\$ 25,791	\$ 14,390	\$ 14,390	\$ 14,500
852-000.00-672.021	SPEC ASSM PAYMT-INTER	10,221	9,090	9,090	8,300
852-000.00-699.001	TRANSFER IN	60,868	-	-	-
Total		\$ 96,881	\$ 23,480	\$ 23,480	\$ 22,800

STREET SAD DEBT SERVICE EXPENDITURES

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
852-905.00-956.000	MISCELLANEOUS	\$ 24,163	\$ -	\$ -	\$ -
852-905.00-991.000	PRINCIPAL	8,000	20,000	20,000	20,000
852-905.00-995.000	INTEREST	15,425	9,380	9,380	8,810
Total		\$ 47,588	\$ 29,380	\$ 29,380	\$ 28,810

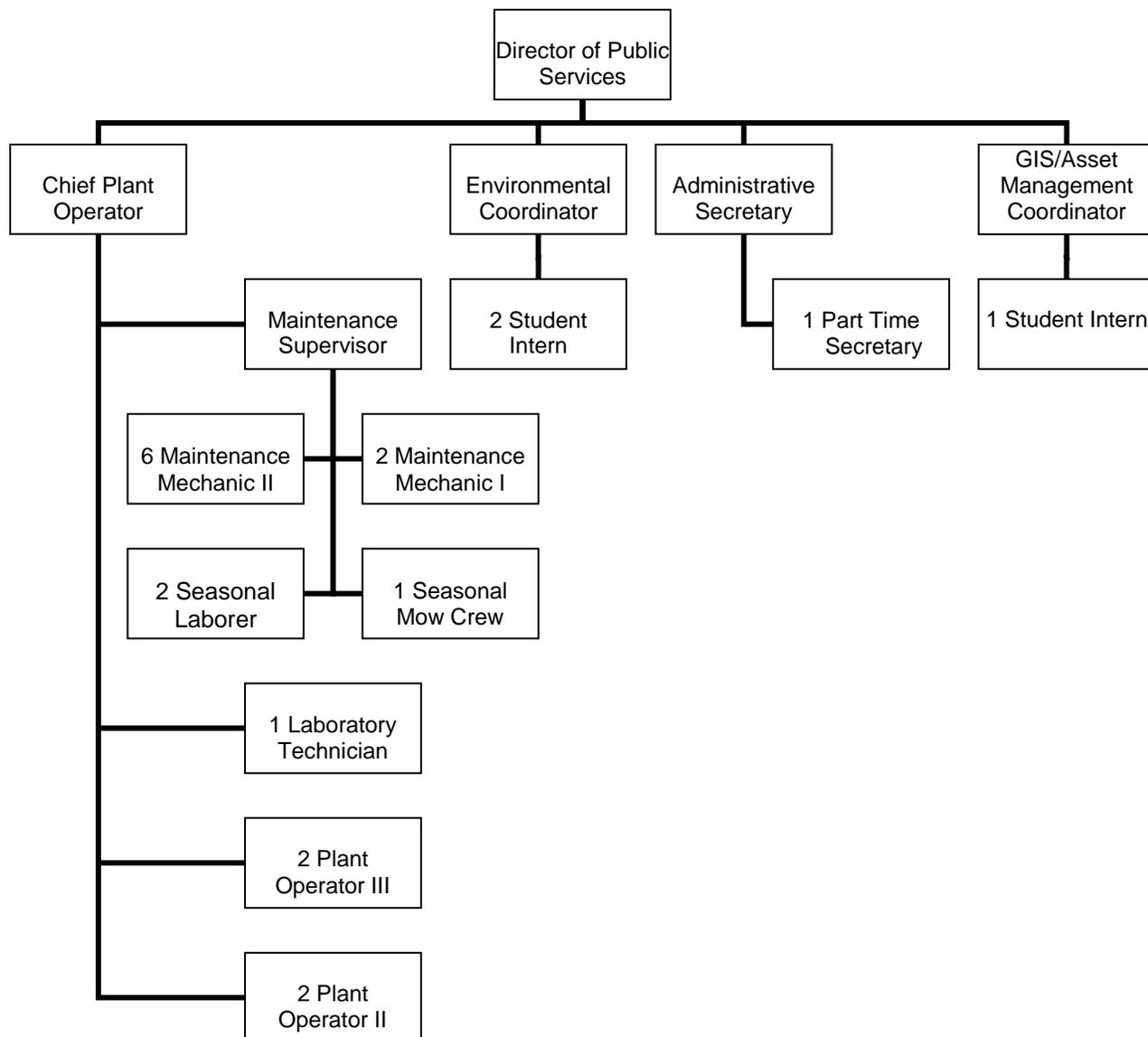


SEWER FUND (590)

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Licenses and Permits	\$ 210,628	\$ 214,250	\$ 214,250	\$ 428,000
User Fees	6,464,361	6,590,010	6,374,150	6,682,820
Grants	37,850	35,750	35,750	33,500
Interest & Rentals	125,202	27,520	186,710	27,520
Other	<u>142,511</u>	<u>68,750</u>	<u>172,970</u>	<u>150,390</u>
Total Revenues	6,980,552	6,936,280	6,983,830	7,322,230
Expenditures				
Public Works				
Administration	1,043,128	681,830	745,570	762,110
Public Services Operating*	2,900,681	3,527,070	3,610,750	3,808,550
Depreciation/Amortization	2,605,889	-	-	-
General Obligation Debt**	653,647	2,519,740	2,475,200	2,481,500
Capital Outlay***	<u>-</u>	<u>3,330,320</u>	<u>5,698,500</u>	<u>1,527,930</u>
Total Expenditures	7,203,345	10,058,960	12,530,020	8,580,090
Other Financing Sources				
Sale of Fixed Assets	-	-	35,000	40,000
Capital Contributions	94,859	-	-	467,800
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	94,859	-	35,000	507,800
Revenues Over (Under) Expenditures	(127,934)	(3,122,680)	(5,511,190)	(750,060)
Beginning Fund Balance	<u>35,078,917</u>	<u>34,950,983</u>	<u>34,950,983</u>	<u>29,439,793</u>
Ending Fund Balance	\$ 34,950,983	\$ 31,828,303	\$ 29,439,793	\$ 28,689,733

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

*Capital and Replacement expenditures moved from Public services to Capital Outlay:

Budget worksheet total for dept 558.000	3,979,070	4,130,750	4,510,550
Capital Outlay and Replacement expenditures in dept 558.00	<u>(452,000)</u>	<u>(520,000)</u>	<u>(702,000)</u>
Dept 558.00 operating expenditures only	3,527,070	3,610,750	3,808,550

Budget worksheet total for dep 578.01	2,878,320	5,178,500	825,930
Capital Outlay and Replacement expenditures in dept 558.00	<u>452,000</u>	<u>520,000</u>	<u>702,000</u>
Capital expenditures only	3,330,320	5,698,500	1,527,930

** 2018 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

***2018 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>\$6.20 is charged per 100 cubic feet (ccf) of usage. The revenue from usage is budgeted at \$3,838,594. In addition, \$120,000 in penalties and \$76,939 from city of Lansing customers are included in the revenue calculation. \$6.20 represents an increase of 3% plus 1.9% (2018 inflation) from \$5.90 (rounded up or down to the nearest dime).</p>	
Basic Service Charge	609.000
<p>\$17.60 per month is planned for each residential equivalent (RE). Estimated revenue of \$2,603,040 is based on current RE's of 12,325. \$17.60 represents an increase of 3% plus CPI from \$16.80 (rounded up or down to the nearest dime).</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. The projected fees represent an increase of 4.9%.</p>	
Sewer Permit Fees	626.000
<p>The fee for connecting to the sewer system is \$2,750 per RE plus a \$100 inspection fee. Other inspection fees are based on the items inspected. Repair permit fees are \$25 each.</p>	
Interest on Deposit and Investment	664.000
<p>The estimate of \$15,000 for 2020 is based on projected interest on the Sewer Fund savings.</p>	
Rental of Farmland	670.000
<p>In 2020 the Township's 96.5 acres of farmland will rent at \$125 per acre for a total of \$11,560.</p>	
Refunds, Rebates, and Reimbursements	687.000
<p>Historically the largest portion of this revenue has been from workers' compensation and liability insurance rebates. The income from treatment of Old Nation Brewery waste is included here and estimated at \$40,000. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$78,300.</p>	
Miscellaneous Revenue	694.000
<p>Charges for sewer violations, drain layer license fees, and donations for the annual open house make up most of this fund's miscellaneous revenue, which is estimated at \$9,200.</p>	



SEWER FUND REVENUE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
590-000.00-505.000	FEDERAL GRANT	\$ 37,850	\$ 35,750	\$ 35,750	\$ 33,500
590-000.00-607.000	SEWER USER CHARGES	4,043,104	4,101,640	3,847,270	4,035,530
590-000.00-609.000	BASIC SERVICE CHARGE	2,376,923	2,446,210	2,484,720	2,603,040
590-000.00-610.000	INDUSTRIAL PRETREATMT	44,334	42,160	42,160	44,250
590-000.00-626.000	SEWER PERMITS/FEES	210,628	214,250	214,250	428,000
590-000.00-664.000	INTEREST	112,544	15,000	174,190	15,000
590-000.00-664.080	OTHER SPEC ASSM INTER	1,096	960	960	960
590-000.00-670.000	RENTAL OF FARMLAND	11,563	11,560	11,560	11,560
590-000.00-673.000	SALE OF FIXED ASSETS	-	-	35,000	40,000
590-000.00-674.000	CAPITAL CONTRIBUTIONS	94,859	-	-	467,800
590-000.00-687.000	REFUNDS/REBATE/REIMB	61,415	11,000	110,720	78,300
590-000.00-694.000	MISCELLANEOUS REV	8,656	9,200	9,200	9,200
590-000.00-699.130	GEN FUND COST ALLOC	72,440	48,550	53,050	62,890
Total		\$ 7,075,411	\$ 6,936,280	\$ 7,018,830	\$ 7,830,030

Staffing Levels			
	2018	2019	2020
Director of Public Services	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Chief Plant Operator	1.00	1.00	1.00
GIS/Asset Mgmt Cood.	1.00	1.00	1.00
Environmental Coord	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Secretary	0.60	0.60	0.60
Maint. Mechanic II	8.00	6.00	6.00
Maint. Mechanic I	2.00	2.00	2.00
Laboratory Technician	0.00	1.00	1.00
Plant Operator III	2.00	2.00	2.00
Plant Operator II	2.00	2.00	2.00
Seasonal Maint. Laborer	1.00	1.00	0.50
Seasonal Mow Crew	0.50	0.50	0.50
Student Intern	1.50	1.50	1.30
Total FTE	23.60	22.60	21.90

**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 2020 budget requests expenditures of \$762,110, an increase of \$16,540 (2%) from the 2019 projected budget.

DEPT 548.00 ADMINISTRATION & OVERHEAD

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
590-548.00-705.000	BD OF APPEALS-PER DIEM	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	525,168	148,300	200,000	200,000
590-548.00-720.000	UNEMPLOYMENT-REIMB	3,582	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	-	750	750	750
590-548.00-801.000	LEGAL FEES	11,629	10,000	15,000	15,000
590-548.00-803.000	POSTAGE	31,422	41,520	41,520	41,520
590-548.00-807.000	AUDIT FEES	12,443	11,910	13,120	11,200
590-548.00-818.000	CONTRACTUAL SERVICES	16,140	21,950	22,650	27,650
590-548.00-902.000	PUBLISH/LEGAL NOTICES	-	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	59,861	62,260	65,890	69,840
590-548.00-956.000	MISCELLANEOUS	10,173	1,000	2,500	2,500
590-548.00-999.040	GEN FUND COST ALLOC	372,710	380,540	380,540	390,050
Total		\$ 1,043,128	\$ 681,830	\$ 745,570	\$ 762,110



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 Program, Industrial Pretreatment Program (IPP), a Residuals Management Program (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 2020 Goals

- A.** Replace (sell/rotate) two (2) department vehicles per township vehicle rotation plan
 - a.** 2016 GMC Sierra 4WD Truck (transfer to Parks Department)
 - b.** 2016 GMC Sierra 4WD Truck (transfer to Parks Department)
- B.** Continue roadway rehabilitation project at the POTW and lift stations
- C.** Continue roof rehabilitation project at the POTW and lift stations
- D.** Manage sewer fund to maintain Asset Management repairs/replacements/growth and bring fees to current
- E.** Update sanitary sewer fees to maintain healthy financial status
- F.** Maintain zero National Pollutant Discharge Elimination System Permit violations
- G.** Provide and encourage both voluntary and required continuing education and technical training for staff
- H.** Continue to promote a safe work environment through safety meetings
- I.** Continue community outreach programs, including partnering with Holt Public Schools

Resources Needed

The attached year 2020 budget requests expenditures of \$4,510,550 an increase of \$379,800 (9.2%) from the 2019 projected budget.

**DEPT 558.00 DEPT OF PUBLIC SERVICE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
590-558.00-703.000	SALARIES	\$ 918,871	\$ 1,050,140	\$ 1,009,590	\$ 1,101,640
590-558.00-703.005	PART TIME HELP	54,254	96,990	96,990	101,020
590-558.00-703.010	OVERTIME	79,281	99,400	99,400	102,230
590-558.00-715.000	SOCIAL SECURITY/MEDICARE	78,286	96,770	93,670	101,240
590-558.00-716.000	HEALTH INSURANCE	181,909	228,790	215,550	266,180
590-558.00-716.010	DENTAL INSURANCE	17,048	21,790	18,160	20,340
590-558.00-717.000	LIFE INSURANCE	4,515	5,360	5,360	5,820
590-558.00-718.000	PENSION CONTRIBUTION	110,445	131,270	126,200	137,710
590-558.00-719.000	DISABILITY INSURANCE	6,652	7,980	7,980	8,370
590-558.00-724.000	WORKERS COMP	14,909	21,440	22,050	22,960
590-558.00-726.000	OFFICE SUPPLIES	2,470	5,500	5,500	5,500
590-558.00-728.000	CERTIFICATION	1,000	1,200	1,200	1,000
590-558.00-730.000	GASOLINE	24,339	31,760	31,760	31,760
590-558.00-732.000	FUEL OIL	1,074	6,000	8,000	8,000
590-558.00-734.000	UNIFORMS	9,667	15,700	15,700	15,700
590-558.00-740.010	COMPUTER EXPENSES	74,946	62,190	117,420	93,420
590-558.00-741.000	OTHER OPERATING EXP	10,197	19,000	19,000	19,000
590-558.00-742.000	LABORATORY SUPPLIES	34,511	34,800	40,000	40,000
590-558.00-743.000	TREATMENT CHEMICALS	160,793	183,900	246,820	259,170
590-558.00-745.000	OFF-SITE LAB TESTING	26,310	26,500	26,500	26,500
590-558.00-775.003	SAFETY EQUIP & SUPPLIES	12,924	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	134,413	90,000	130,000	130,000
590-558.00-818.000	CONTRACTUAL SERVICES	3,502	5,450	5,450	5,450
590-558.00-818.015	CONTR SERV-SAFETY PGM	6,671	11,000	11,000	11,000
590-558.00-818.220	SLUDGE HAULING	70,293	122,000	122,000	122,000
590-558.00-818.225	SOLID WASTE DISPOSAL	20,416	22,900	23,420	23,630
590-558.00-852.000	UTILITY NETWORK COMM	-	125,660	89,330	125,660
590-558.00-853.000	TELEPHONE/COMM	30,177	43,060	35,460	43,060
590-558.00-921.030	UTILITIES - WATER	14,384	16,280	19,080	20,040
590-558.00-921.035	UTILITIES - SEWER	2,064	3,080	3,080	3,230
590-558.00-921.040	UTILITIES - ELECTRIC	260,543	323,220	290,000	304,500
590-558.00-921.045	UTILITIES - GAS	35,229	61,080	61,080	64,140
590-558.00-928.000	REGULATORY FEES	9,935	10,980	12,980	12,980
590-558.00-930.000	BUILDING MAINT & REPAIRS	10,910	24,500	24,500	24,500
590-558.00-930.015	REPAIRS & MAINT - L.S.	24,341	40,000	40,000	40,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	117,200	150,000	150,000	150,000
590-558.00-930.020	EQUIPMENT MAIN & REPAIR	74,027	85,500	85,500	85,500
590-558.00-930.040	BLDG MAIN & REPAIR-CONTR	75,309	78,250	113,490	84,810
590-558.00-930.050	EQUIP MAIN/REPR-CONTRACT	138,794	97,530	117,530	120,490
590-558.00-931.000	VEHICLE REPAIR/MAINT	2,993	5,500	5,500	5,500
590-558.00-956.000	MISCELLANEOUS	7,680	8,200	8,200	8,200
590-558.00-956.005	COMMUNITY OUTREACH PRGM	6,782	12,000	7,000	7,000
590-558.00-960.000	EDUCATION & TRAINING	29,850	25,550	30,000	30,000
590-558.00-967.020	TWP PROP-DRAIN/TAXES/SAD	768	350	800	800
590-558.00-970.000	CAPITAL OUTLAY	-	165,000	165,000	150,000
590-558.00-981.000	REPLACEMENT FUND ALLOC	-	287,000	355,000	552,000
Total		\$ 2,900,681	\$ 3,979,070	\$ 4,130,750	\$ 4,510,550



DEPARTMENT – Capital Improvements (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 668,519 feet of sanitary sewer.

Year 2020 Goals

1. Complete 2019 POTW Bond projects
2. Prepare for 2021 Bond projects

Resources Needed

The attached year 2020 budget requests expenditures of \$825,930.

DEPT 578.01 CAPITAL IMPROVEMENTS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
590-578.01-805.339	DELHI COMMERCE DR LS ELIMINATION	\$ -	\$ -	\$ 49,700	\$ -
590-578.01-805.341	GRIT IMPROVEMENTS	-	408,960	-	-
590-578.01-805.343	MICHAEL ST SEWER	-	20,000	14,550	-
590-578.01-805.345	TERTIARY TANK CRACK REPAIRS	-	-	40,400	10,100
590-578.01-805.346	SECONDARY CLARIFIER REHAB	-	-	121,200	30,300
590-578.01-805.347	INFLUENT SCREW PUMP REPLACEMT	-	52,560	23,200	5,800
590-578.01-805.348	FEED SEQUENCING TANK MIXING IMPR	-	-	53,200	13,300
590-578.01-805.350	AERATION TANK MIXING	-	-	53,200	13,300
590-578.01-976.338	SYSTEM ASSET MANAGEMENT	-	110,000	-	-
590-578.01-976.339	DELHI COMMERCE DR LS ELIMINATION	-	-	677,620	-
590-578.01-976.341	GRIT IMPROVEMENTS	-	1,644,000	-	-
590-578.01-976.343	MICHAEL ST SEWER	-	113,700	169,090	-
590-578.01-976.344	INTER URBAN SEWER	-	-	116,820	-
590-578.01-976.345	TERTIARY TANK CRACK REPAIRS	-	-	338,100	84,530
590-578.01-976.346	SECONDARY CLARIFIER REHAB	-	-	1,239,410	309,850
590-578.01-976.347	INFLUENT SCREW PUMP REPLACEMT	-	444,100	349,410	87,350
590-578.01-976.348	FEED SEQUENCING TANK MIXING IMPR	-	-	623,010	155,750
590-578.01-976.350	HONEYWELL-SEC & FIRE SYSTEM	-	-	536,980	-
590-578.01-976.351	HONEYWELL-FOOD WASTE SEPARATOR	-	-	137,500	-
590-578.01-976.352	HONEYWELL-DIGESTER COMPLEX CHILL	-	85,000	42,500	-
590-578.01-976.353	HONEYWELL-UTILITY NETWORK COMM/F	-	-	130,000	-
590-578.01-976.354	AERATION TANK MIXING (BOND)	-	-	462,610	115,650
Total		\$ -	\$ 2,878,320	\$ 5,178,500	\$ 825,930



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 eight (8) 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
\$8,400,000	2010	Sanitary Sewer SRF #2 Revenue Bonds
\$1,585,000	2014	Sanitary Sewer 2003 Refunded Bonds
\$2,075,415	2016	Sanitary Sewer 2011 Refunded Bonds
\$ 501,002	2016	Sanitary Sewer Refunding 2008 DDA Bonds
\$1,470,335	2016	Qualified Energy Conservation Bonds, Series A
\$ 266,950	2017	Vactor Capital Lease
\$7,500,000	2018	2018 General Obligation Bonds

Resources Needed

The 2020 budget requests expenditures of \$2,481,500.

SEWER FUND BOND DETAILS

	<u>2019</u>			<u>2020</u>			<u>Year of</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Final Pymt</u>
Capital Lease -Vactor	65,777	5,765	71,542	67,645	3,897	71,542	2021
2016 Refunding Bond	337,568	23,311	360,879	350,070	17,742	367,812	2022
2014 Refunding Bonds	155,000	21,796	176,796	160,000	18,095	178,095	2024
2016 DDA Ref Bonds	78,156	8,016	86,172	80,160	6,766	86,926	2024
SRF Loan 5279-01	495,000	86,450	581,450	505,000	78,406	583,406	2028
QEC Bond	81,000	42,690	123,690	82,800	40,066	122,866	2031
SRF Loan 5403-01	380,000	152,750	532,750	390,000	143,125	533,125	2032
2018 G.O. Bonds	310,000	231,300	541,300	315,000	222,000	537,000	2037
	<u>1,902,501</u>	<u>572,078</u>	<u>2,474,579</u>	<u>1,950,675</u>	<u>530,097</u>	<u>2,480,772</u>	

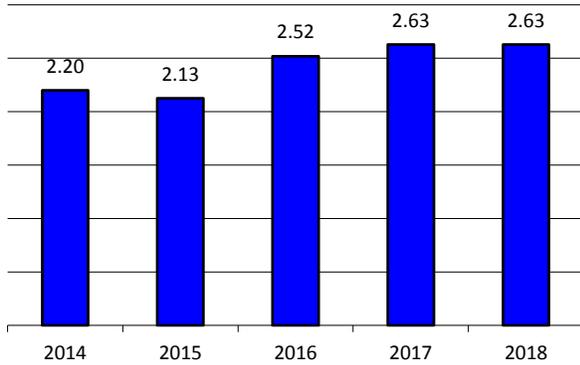
DEPT 588.01 SEWER FUND BOND INDEBTEDNESS

<u>GL Number</u>	<u>Description</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
		<u>Activity</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
590-588.01-956.000	MISCELLANEOUS	\$ 168,648	\$ -	\$ -	\$ -
590-588.01-991.000	PRINCIPAL	-	1,931,300	1,902,550	1,950,750
590-588.01-995.000	INTEREST	484,499	587,890	572,100	530,200
590-588.01-999.000	PAYING AGENT FEE	500	550	550	550
Total		\$ 653,647	\$ 2,519,740	\$ 2,475,200	\$ 2,481,500

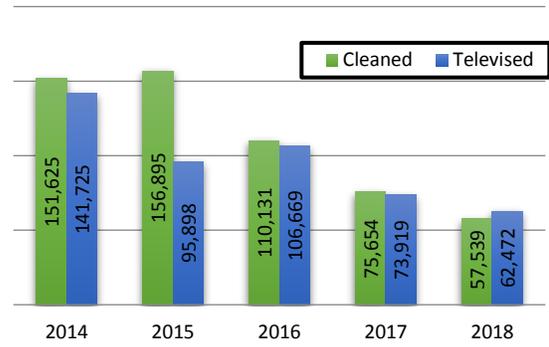


DELHI CHARTER TOWNSHIP 2019 PUBLIC SERVICES – SEWER FUND

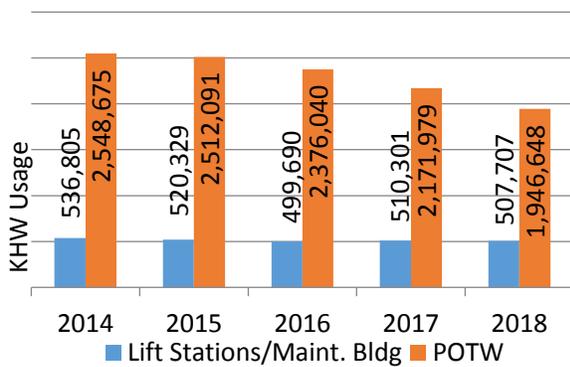
Average Million Gallons Processed Per Day



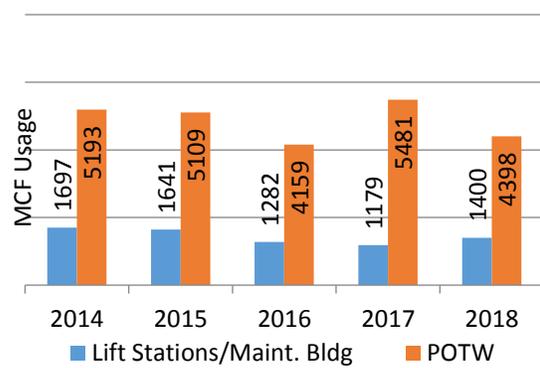
Feet of Sanitary Sewer Cleaned /Televised



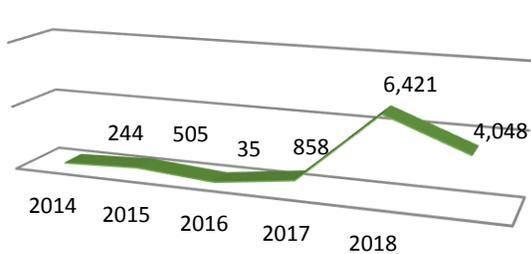
Utility Tracking - Electric



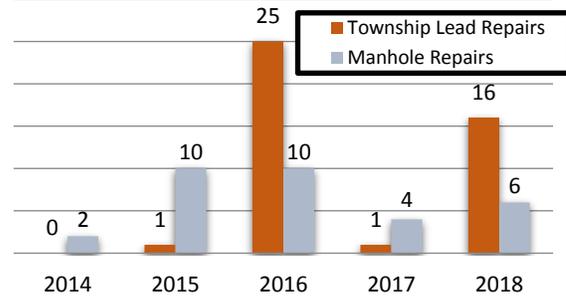
Utility Tracking - Gas



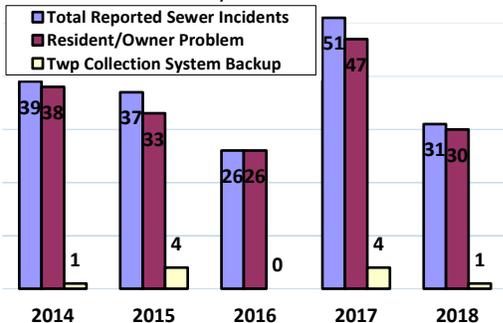
Feet of Sanitary Sewer Repaired



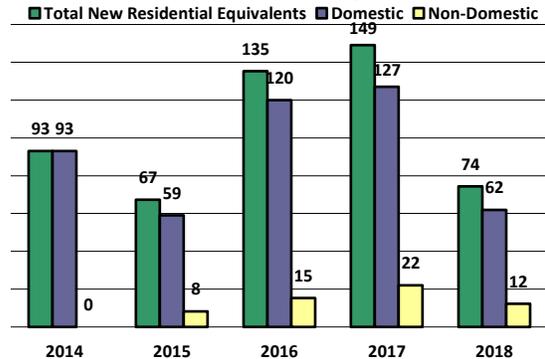
Sanitary Sewer Lead / Manhole Repairs



Residential / Commercial
Sanitary Sewer Incidents



New Residential Equivalents





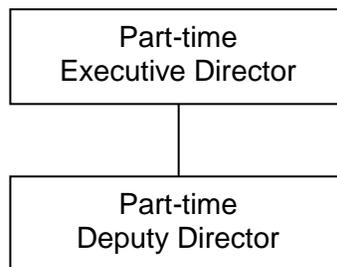
Delhi Downtown Development Authority (248)

The Delhi Township Downtown Development Authority (DDA) has a separate legal identity but operates in conformity with many of the Township’s policies and procedures. The DDA is reported in the Township’s financial statements as a 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, now recodified as Public Act 57 of 2018. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed by the Township Board governs the DDA. This DDA’s mission is as follows: to promote economic development through business attraction/retention programs and works to foster investment within the DDA District. It strives to increase the Township’s tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

There are seven departments in the DDA. They are:

- Administration
- Marketing and Promotion
- Infrastructure
- Other Functions
- Capital Outlay
- 2016 DDA Development
- Debt Service



Staffing Levels			
	2018	2019	2020
Executive Director	0.60	0.60	0.60
Deputy Director	0.60	0.60	0.60
Total	1.20	1.20	1.20



Delhi Charter Township Downtown Development Authority Goals and Objectives

Ongoing Goals

- Facilitate redevelopment of DDA owned parcels (37 acres at Holt Road and Holloway Drive, Cedar & Hancock, Cedar & North); actively recruit end users and support development
- 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
- Provide bond payments for the Non-Motorized Trail, Realize Cedar, and other projects
- Provide business enhancement, promotion, and support through efforts such as Biz Buzz
- Support and promote the Farmers' Market and provide for various improvements of the Farmers' Market building. Develop additional uses for Market facilities
- Promote community events such as Holt Fest and the Farmers Market Food Frenzy events
- Apply for all applicable state and federal grants via DDA/Holt Non Profit Coalition to promote place making and enhance livability of Township residents
- Participate in Holt Non Profit Coalition for Farmers' Market, *Our Town* publication, Volunteer Bureau, and other community events and activities as Board of Directors member
- Continue to prepare and distribute *Our Town* publication electronically via HoltNow website and grow reader base; transition from quarterly to monthly publication supported by advertising sales
- Encourage community beautification with the placement of additional public art and murals
- Work with Township staff to enhance Trailhead Parks

2019 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties
- Finalize construction of Esker Landing utilizing Michigan Department of Natural Resources grant funds
- Other activities as identified

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

Description	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Property Taxes	\$ 1,623,300	\$ 1,497,800	\$ 1,502,800	\$ 1,497,800
Grants	3,000	304,000	304,000	-
Interest and rentals	133,024	21,000	51,000	21,000
Intergovernmental	-	480,000	480,000	-
Other	4,056	16,500	11,420	11,420
Total Revenues	1,763,380	2,319,300	2,349,220	1,530,220
Expenditures				
Community and Economic Dev				
Administration	127,722	137,130	137,860	138,990
Marketing & Promotion	169,491	174,760	183,150	181,790
Other Functions	166,311	170,080	166,630	165,540
Infrastructure Projects	12,264	40,000	59,610	40,000
Capital Outlay	319,539	990,000	1,345,920	135,000
Development Capital Outlay/Improvements	5,546,697	1,125,000	1,496,620	225,000
Debt Service	89,325	-	-	-
Total Expenditures	6,431,349	2,636,970	3,389,790	886,320
Other Financing Sources (Uses)				
Sale of Assets	30,920	-	45,000	-
Transfer to DDA Debt Service Funds	(1,010,677)	(1,094,140)	(1,094,140)	(1,099,870)
Total Other Financing Sources (Uses)	(979,757)	(1,094,140)	(1,049,140)	(1,099,870)
Revenues over (under) expenditures	(5,647,726)	(1,411,810)	(2,089,710)	(455,970)
Fund Balance, Beginning	9,472,122	3,824,396	3,824,396	1,734,686
Fund Balance, Ending	\$ 3,824,396	\$ 2,412,586	\$ 1,734,686	\$ 1,278,716

**DDA REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-000.00-403.005	CURR PROP TAXES-AD VAL.	\$ 1,585,884	\$ 1,466,800	\$ 1,466,800	\$ 1,466,800
248-000.00-404.005	IFT/CFT CAPTURED TAX REV	21,451	23,000	23,000	23,000
248-000.00-445.000	DELQ TAX	13,034	7,000	12,000	7,000
248-000.00-445.005	DELINQNT INTER & PENALTY	2,929	1,000	1,000	1,000
248-000.00-570.000	STATE GRANTS	3,000	304,000	304,000	-
248-000.00-581.000	INTERGOVERNMENTAL REV	-	480,000	480,000	-
248-000.00-664.000	INTEREST	125,583	10,000	40,000	10,000
248-000.00-670.010	RENT-FARMERS MARKET	7,442	11,000	11,000	11,000
248-000.00-672.040	GREASE LOAN	-	-	3,920	3,920
248-000.00-673.000	SALE OF FIXED ASSETS	30,920	-	45,000	-
248-000.00-687.000	REFUNDS/REBATE/REIMB	-	2,500	2,500	2,500
248-000.00-694.000	MISCELLANEOUS REVENUE	4,056	14,000	5,000	5,000
Total		\$ 1,794,300	\$ 2,319,300	\$ 2,394,220	\$ 1,530,220

**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 Deputy Director, plus other administrative costs such as legal fees, education, insurance, office supplies, and building maintenance.

Year 2020 Goals

1. Continue to provide leadership in the ongoing maintenance, promotion, 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 year 2020 budget requests expenditures of \$138,990.

DEPT 728.00 DDA ADMINISTRATION

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-728.00-703.005	PART TIME HELP	\$ 76,170	\$ 79,290	\$ 79,290	\$ 80,970
248-728.00-715.000	SOCIAL SEC/MEDICARE	1,104	1,150	1,150	1,180
248-728.00-718.000	PENSION CONTRIBUTION	2,285	2,380	2,380	2,430
248-728.00-724.000	WORKERS COMP	200	360	360	370
248-728.00-726.000	OFFICE SUPPLIES	3,760	1,200	1,200	1,200
248-728.00-801.000	LEGAL FEES	17,245	20,000	20,000	20,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,279	1,470	1,470	1,470
248-728.00-803.000	POSTAGE	59	150	100	100
248-728.00-807.000	AUDIT FEES	2,651	2,730	3,010	2,870
248-728.00-818.000	CONTRACTUAL SERVICES	16,964	20,000	20,000	20,000
248-728.00-853.000	TELEPHONE/COMM	1,964	1,900	2,000	2,000
248-728.00-870.000	MILEAGE	529	400	500	500
248-728.00-902.005	PRINTING AND PUBLISHING	82	300	100	100
248-728.00-910.000	INSURANCE & BONDS	3,070	3,800	3,800	3,800
248-728.00-956.000	MISCELLANEOUS	359	1,000	1,500	1,000
248-728.00-960.000	EDUCATION & TRAINING	-	1,000	1,000	1,000
248-728.00-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 127,722	\$ 137,130	\$ 137,860	\$ 138,990

**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 2020 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*, HoltNow, and other enhancements
3. Promote community events
4. Encourage community beautification with the placement of public art and murals

Resources Needed

The year 2020 budget requests expenditures of \$181,790.

DEPT 729.00 DDA MARKETING & PROMOTION

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-729.00-703.005	PART TIME HELP	\$ 43,751	\$ 44,180	\$ 44,540	\$ 47,900
248-729.00-715.000	SOCIAL SEC/MEDICARE	3,347	3,380	3,410	3,670
248-729.00-724.000	WORKERS COMP INSUR	215	200	200	220
248-729.00-884.000	DDA ADVERTISING	94,759	96,000	96,000	96,000
248-729.00-888.000	FARMERS MARKET	15,230	13,000	18,000	13,000
248-729.00-888.002	DOUBLE UP BUCKS	2,154	4,000	3,000	3,000
248-729.00-956.000	MISCELLANEOUS	10,035	14,000	18,000	18,000
Total		\$ 169,491	\$ 174,760	\$ 183,150	\$ 181,790

**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 2020 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.
2. Work with Community Development to enhance Non-Motorized Trail and Trailhead Parks.

Resources Needed

The year 2020 budget requests expenditures of \$40,000.

DEPT 731.00 DDA INFRASTRUCTURE PROJECTS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-731.00-933.000	STREETSCAPE REPR/MAINT	\$ 2,600	\$ 10,000	\$ 10,000	\$ 10,000
248-731.00-956.000	MISCELLANEOUS	4,989	5,000	5,000	5,000
248-731.00-974.010	NON-MOTORIZED PATHWAY	4,675	25,000	25,000	25,000
248-731.00-978.010	GREASE TRAP LN-CHARLAR	-	-	19,610	-
Total		\$ 12,264	\$ 40,000	\$ 59,610	\$ 40,000

**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 2020 Goals

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

Resources Needed

The year 2020 budget requests expenditures of \$165,540.

DEPT 850.00 OTHER FUNCTIONS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-850.00-818.000	CONTRACTUAL SERVICES	\$ 10,010	\$ 8,500	\$ 5,600	\$ 6,600
248-850.00-921.030	UTILITIES - WATER	1,259	1,200	1,200	1,200
248-850.00-921.035	UTILITIES - SEWER	917	1,200	1,200	1,200
248-850.00-921.040	UTILITIES - ELECTRIC	12,680	9,000	8,000	8,000
248-850.00-921.045	UTILITIES - GAS	5,336	3,550	4,000	4,000
248-850.00-930.000	BUILDING MAINT & REPAIRS	38	2,000	2,000	2,000
248-850.00-964.000	TAX ADJ TO COUNTY/TWP	-	10,000	10,000	10,000
248-850.00-967.025	DDA PROP-DRAIN/TAX/SAD	19,351	20,000	20,000	20,000
248-850.00-969.016	COMMUNITY AND ECON DEV	116,720	114,630	114,630	112,540
Total		\$ 166,311	\$ 170,080	\$ 166,630	\$ 165,540

**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 2020 Goals

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

Resources Needed

The year 2020 budget requests expenditures of \$135,000.

DEPT 903.00 CAPITAL OUTLAY-DDA

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-903.00-971.000	CAPITAL OUTLAY-LAND	\$ -	\$ 100,000	\$ -	\$ 100,000
248-903.00-971.010	LAND HELD FOR RESALE	206,501	-	-	-
248-903.00-971.134	FARMERS MARKET	-	10,000	-	10,000
248-903.00-971.137	ESKER LANDING PARK	113,038	880,000	1,345,920	25,000
Total		\$ 319,539	\$ 990,000	\$ 1,345,920	\$ 135,000



DDA DEVELOPMENT (903.05)

Purpose

To purchase and redevelop underutilized properties along the Cedar Street Corridor and downtown triangle area.

Activities

New taxable bonds were issued in the amount of \$1.5 Million in August 2016 in an effort to purchase, improve and rehabilitate property along the Cedar Street Corridor and downtown triangle area.

Year 2020 Goals

1. Identify under or inappropriately utilized sites along the Cedar Street Corridor and downtown triangle area and assist in the development of these sites.

Resources Needed

The year 2020 budget requests expenditures of \$225,000.

DEPT 903.05 2016 DDA DEVELOPMENT

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-903.05-818.000	CONTRACTUAL SERVICES	\$ 22,459	\$ -	\$ -	\$ -
248-903.05-956.000	MISCELLANEOUS	1,470	-	-	-
248-903.05-970.000	CAPITAL OUTLAY	283,452	225,000	225,000	225,000
Total		\$ 307,381	\$ 225,000	\$ 225,000	\$ 225,000



DDA DEVELOPMENT (903.17)

Purpose

To facilitate the construction of the Realize Cedar Project.

Activities

New limited tax bonds were issued in the amount of \$6.75 Million in August 2017 to facilitate the construction of the Realize Cedar Project.

The Realize Cedar Construction was finalized in June 2019.

Resources Needed

The year 2020 budget requests expenditures of \$0.

DEPT 903.17 2017 DDA DEVELOPMENT

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-903.17-818.000	CONTRACTUAL SERVICES	\$ 5,239,317	\$ 900,000	\$ 1,271,620	\$ -
248-903.17-970.000	CAPITAL OUTLAY	-	-	-	-
Total		\$ 5,239,317	\$ 900,000	\$ 1,271,620	\$ -

**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. 2016 Refunding bonds issued to replace 2008 DDA bonds maturing from 2019 to 2024.
2. 2016 Development bonds issued to facilitate growth within the DDA District.
3. 2017 Development bonds issued to facilitate the Realize Cedar project.

Resources Needed

The year 2020 budget requests expenditures of \$1,099,870.

DEPT 905.00 DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
248-905.00-991.300	PRINC PAYMT-2003 DDA BDS	\$ 85,000	\$ -	\$ -	\$ -
248-905.00-995.300	INTER PAYMT-2003 DDA BDS	3,825	-	-	-
248-905.00-999.000	PAYING AGENT FEES	500	-	-	-
248-905.00-999.220	TRAN OUT-392 2008 DDA BD	617,623	-	-	-
248-905.00-999.391	TRAN OUT-2016 DDA REF BD	71,984	773,850	773,850	780,610
248-905.00-999.395	TRAN OUT-2016 DDA DEV BD	108,026	107,240	107,240	106,210
248-905.00-999.397	TRAN OUT-2017 DDA BONDS	213,044	213,050	213,050	213,050
Total		\$ 1,100,001	\$ 1,094,140	\$ 1,094,140	\$ 1,099,870



**DDA 2016 REFUNDING BOND DEBT SERVICE FUND SUMMARY (391)
2017-2024 (8 YEARS)**

This bond was issued in 2016 to defease the callable portion of the 2008 DDA Bonds. The 2008 Bonds funded 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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>71,984</u>	<u>773,850</u>	<u>773,850</u>	<u>780,610</u>
Total Expenditures	71,984	773,850	773,850	780,610
Revenues over (under) expenditures	(71,984)	(773,850)	(773,850)	(780,610)
Other financing sources (uses)				
Transfer from DDA	<u>71,981</u>	<u>773,850</u>	<u>773,850</u>	<u>780,610</u>
Total other financing sources (uses)	71,981	773,850	773,850	780,610
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2016 DDA REFUNDING BOND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
391-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 71,984	\$ 773,850	\$ 773,850	\$ 780,610
Total		\$ 71,984	\$ 773,850	\$ 773,850	\$ 780,610

2016 DDA REFUNDING DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
391-905.00-991.000	PRINCIPAL	\$ -	\$ 701,850	\$ 701,850	\$ 719,850
391-905.00-995.000	INTEREST	71,984	72,000	72,000	60,760
Total		\$ 71,984	\$ 773,850	\$ 773,850	\$ 780,610



**2016 DDA DEVELOPMENT BOND DEBT SERVICE FUND SUMMARY (395)
2017-2035 (19 YEARS)**

This bond was issued in 2016 to fund various improvements to land, buildings, and infrastructure. The revenue for bond payments will come from DDA captured tax revenue.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	108,026	107,240	107,240	106,210
Total Expenditures	108,026	107,240	107,240	106,210
Revenues over (under) expenditures	(108,026)	(107,240)	(107,240)	(106,210)
Other financing sources (uses)				
Transfer from DDA	108,026	107,240	107,240	106,210
Total other financing sources (uses)	108,026	107,240	107,240	106,210
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**2016 DDA DEVELOPMENT BOND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
395-000.00-581.000	INTERGOVERNMENTAL REV	\$ -	\$ -	\$ -	\$ -
395-000.00-699.065	TRANS IN FROM DELHI DDA	108,026	107,240	107,240	106,210
Total		\$ 108,026	\$ 107,240	\$ 107,240	\$ 106,210

2016 DDA DEVELOPMENT DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
395-905.00-991.000	PRINCIPAL	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
395-905.00-995.000	INTEREST	42,526	41,740	41,740	40,710
395-905.00-999.000	PAYING AGENT FEES	500	500	500	500
Total		\$ 108,026	\$ 107,240	\$ 107,240	\$ 106,210



**2017 DDA DEVELOPMENT BOND DEBT SERVICE FUND SUMMARY (397)
2017-2035 (19 years)**

This bond was issued in 2017 to fund the implementation of the Realize Cedar Project. The revenue for bond payments will come from DDA captured tax revenue.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	<u>213,044</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>
Total Expenditures	213,044	213,050	213,050	213,050
Revenues over (under) expenditures	(213,044)	(213,050)	(213,050)	(213,050)
Other financing sources (uses)				
Transfer from DDA	<u>213,044</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>
Total other financing sources (uses)	213,044	213,050	213,050	213,050
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REALIZE CEDAR BOND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
397-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 213,044	\$ 213,050	\$ 213,050	\$ 213,050
Total		\$ 213,044	\$ 213,050	\$ 213,050	\$ 213,050

REALIZE CEDAR DEBT SERVICE

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
397-905.00-991.000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -
397-905.00-995.000	INTEREST	212,544	212,550	212,550	212,550
397-905.00-999.000	PAYING AGENT FEES	500	500	500	500
Total		\$ 213,044	\$ 213,050	\$ 213,050	\$ 213,050



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

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

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

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

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

Specific projects undertaken by the Brownfield Redevelopment Authority in support of these objectives as a part of the 2020 Budget include:

1. Reimbursement of costs related to the remediation of property at Esker Square (referred to as Brownfield #4).
2. Reimbursement of costs related to the remediation of property at Willoughby Estates (referred to as Brownfield #6).
3. Reimbursement of costs related to the remediation of property at 4495 Holt Road (referred to as Brownfield #7).
4. Reimbursement of costs related to the remediation of property at 2313 Cedar Street (referred to as Brownfield #8).
5. Identification of future eligible Brownfield projects; preparation of Brownfield Redevelopment Plans and implementation of plans.

For 2020, tax capture of \$376,070 is anticipated along with \$372,480 of expenditures.

**BROWNFIELD FUND SUMMARY**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ 77,935	\$ 229,300	\$ 251,630	\$ 376,070
Total Revenue	77,935	229,300	251,630	376,070
Expenditures				
Community and Economic Dev				
Brownfield-Administration	15,400	20,300	20,320	20,320
Remediation	51,435	177,800	224,870	352,160
Total Expenditures	66,835	198,100	245,190	372,480
Revenues over (under) expenditures	11,100	31,200	6,440	3,590
Fund Balance, Beginning	46	11,146	11,146	17,586
Fund Balance, Ending	\$ 11,146	\$ 42,346	\$ 17,586	\$ 21,176

**BROWNFIELD FUND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
243-000.00-403.040	CURR PROP TAX-BRWNFLD #4	\$ -	\$ 25,000	\$ 5,200	\$ 5,200
243-000.00-403.060	CUR PROP TAX-BRNFLD # 6	75,200	191,500	234,310	355,650
243-000.00-403.070	CUR PROP TAX-BRNFLD #7	2,734	12,800	12,120	12,290
243-000.00-403.080	CUR PROP TAX-BRNFLD #8	-	-	-	2,930
Total		\$ 77,935	\$ 229,300	\$ 251,630	\$ 376,070

DEPT 733.00 BROWNFIELD ADMINISTRATION

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
243-733.00-801.000	LEGAL FEES	\$ 15,118	\$ 20,000	\$ 20,000	\$ 20,000
243-733.00-807.000	AUDIT FEES	241	250	270	270
243-733.00-902.000	PUBLISHING/LEGAL NOTICES	41	50	50	50
Total		\$ 15,400	\$ 20,300	\$ 20,320	\$ 20,320

DEPT 734.00 REMEDIATION PLANS

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
243-734.00-957.004	REMEDIATION PLAN #4, ESKER SQ	\$ -	\$ -	\$ 4,940	\$ 4,940
243-734.00-957.006	REMEDIATION PLAN #6, WILBY RD	50,200	166,500	209,310	333,650
243-734.00-957.007	REMEDIATION PLAN #7, 4495 HOLT	1,234	11,300	10,620	10,790
243-734.00-957.008	REMEDIATION PLAN #8, MSUFUCU	-	-	-	2,780
Total		\$ 51,434	\$ 177,800	\$ 224,870	\$ 352,160



Local Brownfield Revolving Fund (643 Fund): The Delhi Charter Township Local Brownfield Revolving Fund (formerly 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 Brownfield Revolving 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 Brownfield Revolving Fund.

The primary purpose of the Local Brownfield Revolving 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 Brownfield Revolving 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 Brownfield Revolving Fund can capture revenue for 5 years. Since Brownfield Plans #1, #2, and #3 have completed their respective 5 year terms, no tax capture is anticipated for 2020. This fund will not collect any tax capture until newer Brownfield Plans reach the end of their cycles. In 2018 and 2019, the Brownfield Redevelopment Authority received grant funds to assist in environmental clean-up from the Michigan Department of Environment, Great Lakes, and Energy for Brownfield Plans #4 and #8 in the amounts of \$249,000 and \$370,000, respectively.

For 2020, tax capture of \$0 is anticipated along with \$390,000 of expenditures.



LOCAL BROWNFIELD REVOLVING FUND SUMMARY

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Revenues				
Taxes	\$ 4,426	\$ 6,000	\$ 6,000	\$ -
Other Revenue	27,806	-	200,000	390,000
Total Revenue	32,232	6,000	206,000	390,000
Expenditures				
Community and Economic Developmt Administration	127,256	70,250	270,330	430,330
Remediation	-	-	-	-
Total Expenditures	127,256	70,250	270,330	430,330
Revenues over (under) expenditures	(95,024)	(64,250)	(64,330)	(40,330)
Fund Balance, Beginning	307,643	212,619	212,619	148,289
Fund Balance, Ending	\$ 212,619	\$ 148,369	\$ 148,289	\$ 107,959

**BROWNFIELD LOCAL SITE REMEDIATION FUND REVENUE**

GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
643-000.00-403.020	CURR PROP TAX-2350 CEDAR F	\$ 4,426	\$ 6,000	\$ 6,000	\$ -
643-000.00-570.000	STATE GRANTS	27,806	-	200,000	390,000
Total		\$ 32,232	\$ 6,000	\$ 206,000	\$ 390,000

DEPT 735.00 LOCAL SITE REMEDIATION FUND EXPENDITURES

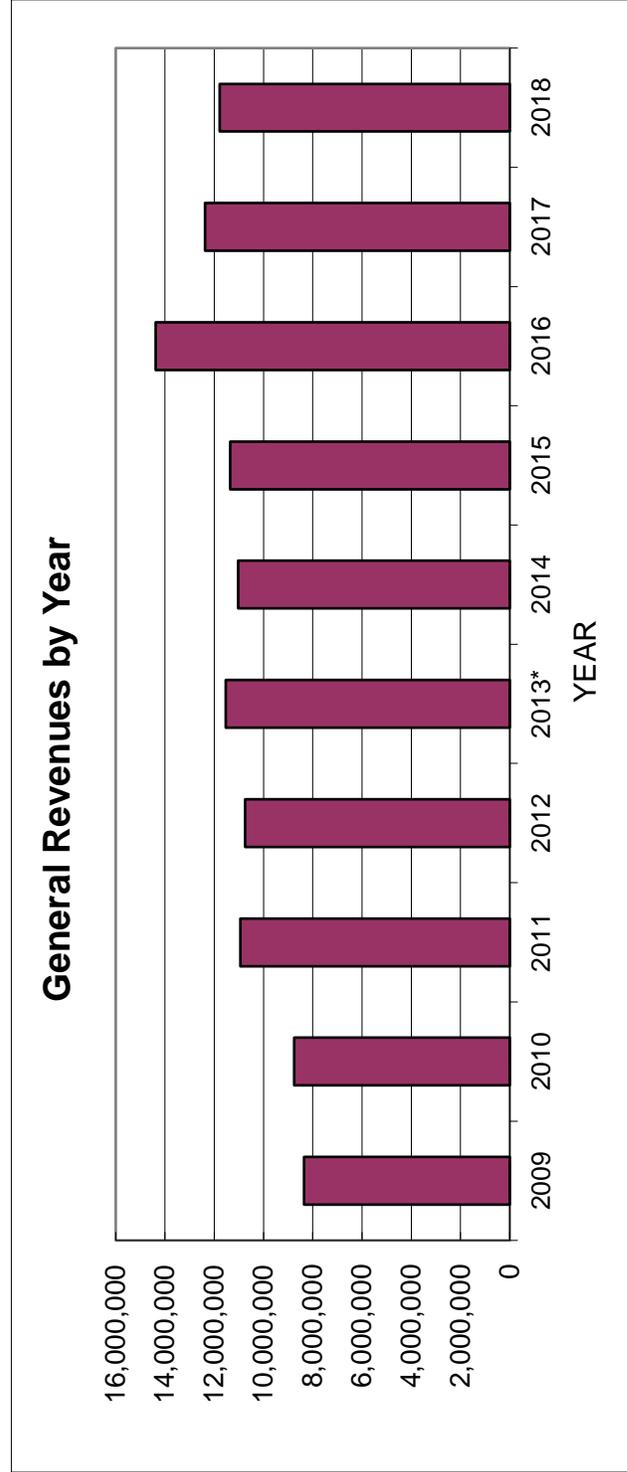
GL Number	Description	2018 Activity	2019 Budget	2019 Projected	2020 Budget
643-735.00-801.000	LEGAL FEES	\$ 14,632	\$ 20,000	\$ 20,000	\$ 20,000
643-735.00-801.000-[]	LEGAL FEES	1,596	-	10,000	30,000
643-735.00-807.000	AUDIT FEES	241	250	280	280
643-735.00-818.000	CONTRACTUAL SERVICES	105,571	50,000	50,000	20,000
643-735.00-818.000-[]	CONTRACTUAL SERVICES	5,175	-	190,000	360,000
643-735.00-902.000	PUBLISHING/LEGAL NOTICES	41	-	50	50
Total		\$ 127,256	\$ 70,250	\$ 270,330	\$ 430,330



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

Description	2009	2010	2011	2012	2013*	2014	2015	2016	2017	2018
Taxes	\$ 3,726,355	\$ 3,642,755	\$ 5,393,489	\$ 5,131,573	\$ 5,311,409	\$ 5,350,366	\$ 5,414,764	\$ 5,326,842	\$ 5,629,525	\$ 5,597,193
Licenses & Permits	16,526	206,255	226,356	181,376	252,149	304,387	505,784	782,674	659,866	1,018,245
Federal Sources	116,792	142,939	115,589	86,276	120,341	134,019	77,690	-	67,574	67,289
State Sources	1,568,565	1,485,733	2,010,961	2,101,171	1,978,618	2,247,821	2,256,836	2,160,985	2,517,650	2,535,587
Other Intergovernmental	147,392	310,370	149,139	185,171	95,031	159,610	143,493	140,471	133,313	157,959
Special Assessments	345,481	353,122	357,591	368,660	-	-	-	-	-	-
Charges for Services	1,644,706	1,852,940	1,936,354	1,942,533	743,296	1,488,674	1,616,868	792,292	1,674,104	1,580,852
Interest Income	89,122	39,751	16,751	9,694	20,802	23,388	25,299	337,421	53,537	96,858
Franchise Fees	-	-	-	-	443,210	472,391	494,517	515,565	512,700	511,306
Other Revenue Sources	-	-	-	-	1,200,000	9,480	-	1,294,586	348,000	31,843
Other	699,737	715,166	739,263	733,966	1,367,180	839,559	816,433	3,028,515	774,945	180,000
Total	\$ 8,354,676	\$ 8,749,031	\$ 10,945,493	\$ 10,740,420	\$ 11,532,036	\$ 11,029,695	\$ 11,351,684	\$ 14,379,351	\$ 12,371,214	\$ 11,777,132

*Revenue account classifications changed in 2013.

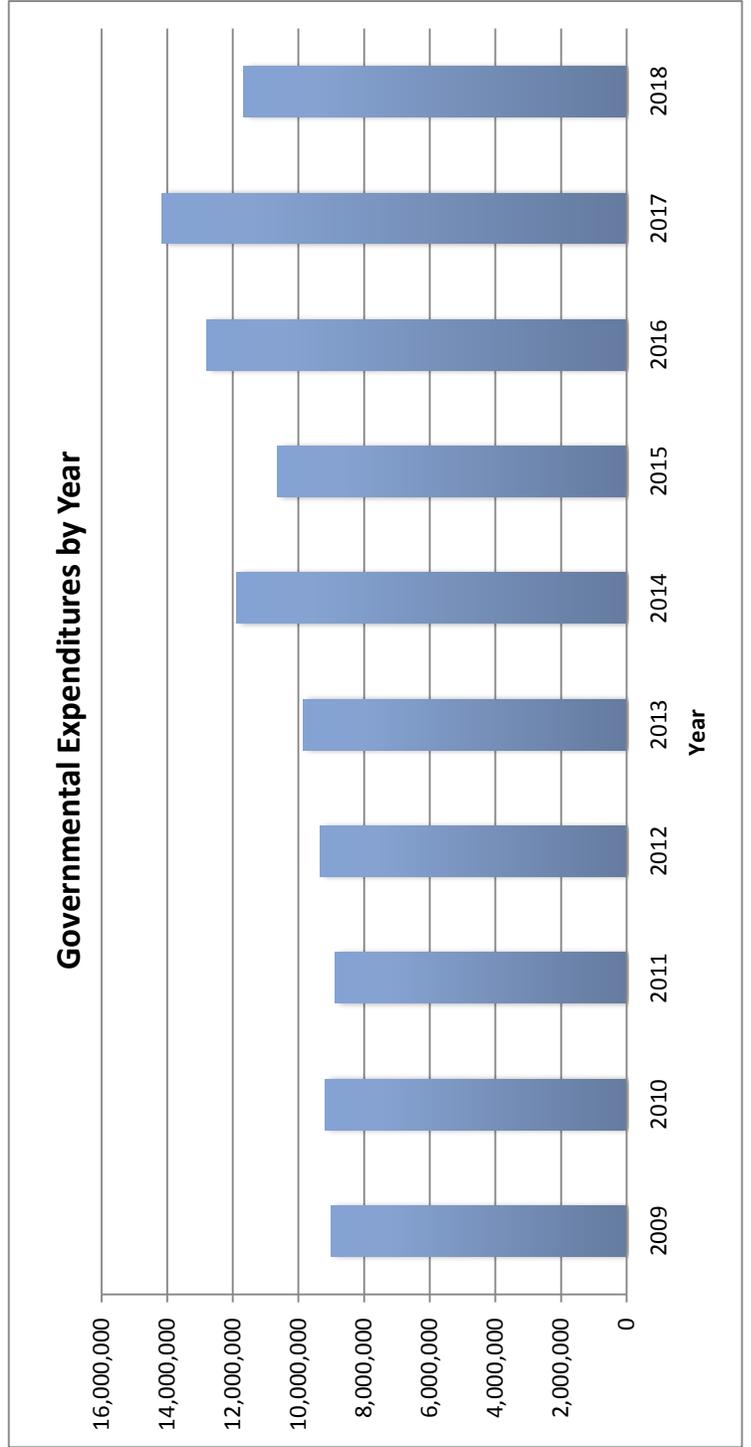




Governmental Expenditures by Function - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Gov't	\$ 2,018,484	\$ 2,104,089	\$ 1,959,161	\$ 2,022,682	\$ 1,963,113	\$ 2,187,982	\$ 2,225,673	\$ 2,374,918	\$ 2,116,375	\$ 2,334,714
Public Safety	4,191,856	3,951,764	4,165,152	4,438,719	4,534,015	4,639,103	4,899,100	4,798,000	5,039,452	5,335,907
Infrastructure	542,762	536,245	496,722	686,620	864,688	1,253,563	669,875	800,005	1,227,575	653,567
Community Dev*	-	588,014	608,433	553,021	605,837	574,711	604,369	779,410	781,810	771,515
Rec & Cultural	767,951	725,571	712,694	746,417	702,820	761,143	707,045	837,791	783,752	909,431
Other	323,535	348,663	321,261	386,527	389,846	559,533	486,476	972,508	520,027	574,306
Capital Outlay	531,272	167,278	321,559	289,385	537,743	1,477,912	647,425	1,678,912	2,874,880	314,173
Debt Service	627,382	762,501	308,652	210,363	263,427	426,493	409,856	555,618	799,703	764,920
Total	\$ 9,003,242	\$ 9,184,125	\$ 8,893,634	\$ 9,333,734	\$ 9,861,489	\$ 11,880,440	\$ 10,649,819	\$ 12,797,162	\$ 14,143,574	\$ 11,658,533

* Community Development was originally classified as an Enterprise Fund.



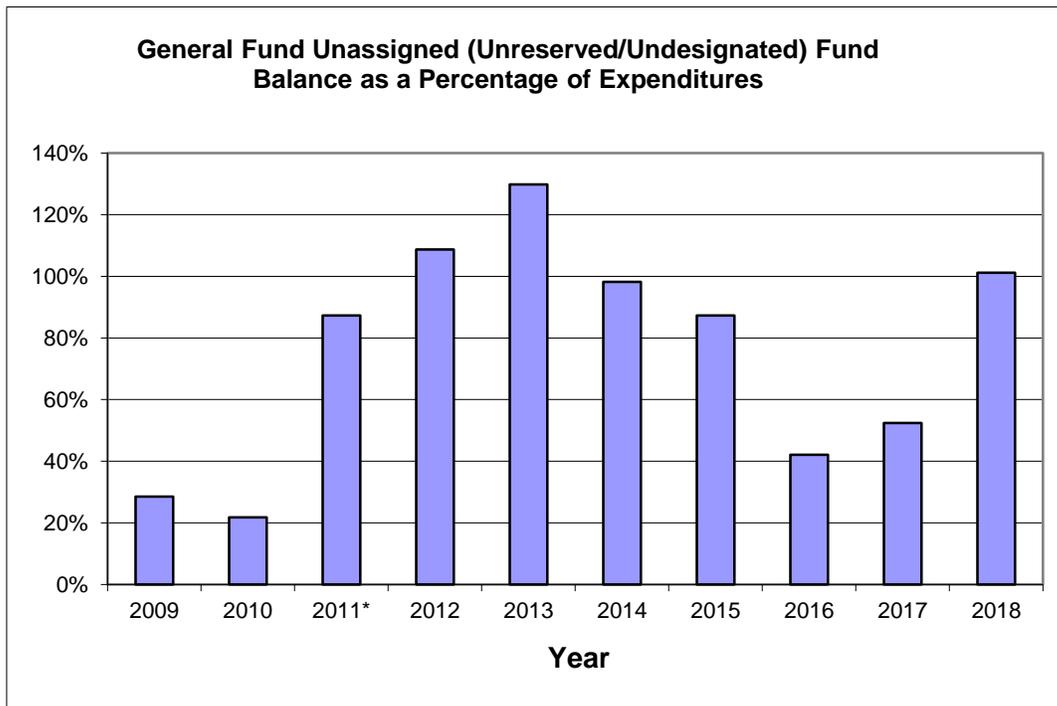


General Fund Balance Compared to Annual Expenditures 10 Year History

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	Unassigned Balance as Percent of Expenditures
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%
2015	90,083	0	6,687,447	7,658,688	87%
2016	5,702,630	0	3,070,429	7,299,619	42%
2017	2,370,589	0	4,478,858	8,542,791	52%
2018	1,159,765	0	6,112,813	6,040,448	101%

** 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 2018 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 72%*



**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
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%
2016	673,566,414	50,881,900	113,801	724,562,115	93%
2017	694,866,080	43,932,300	114,824	738,913,204	94%
2018	722,163,685	42,736,200	117,234	765,017,119	94%
2019	761,588,638	42,464,000	156,645	804,209,283	95%

State Equalized Value

December 31	Amount
2010	811,776,375
2011	759,387,951
2012	723,234,171
2013	721,146,073
2014	734,236,096
2015	768,863,084
2016	795,560,222
2017	826,677,275
2018	845,607,500
2019	907,391,800

**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 as of 12/31/18	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	4,436,174	4,422,146	99.7%	9,660	4,431,806	99.9%
2010	4,336,310	4,325,485	99.8%	6,358	4,331,842	99.9%
2011	5,872,671	5,852,639	99.7%	14,193	5,866,832	99.9%
2012	5,663,616	5,643,714	99.6%	15,085	5,658,799	99.9%
2013	5,614,077	5,594,097	99.6%	16,584	5,610,681	99.9%
2014	5,343,452	5,109,083	95.6%	12,317	5,121,400	95.8%
2015	5,430,658	5,244,671	96.6%	14,714	5,259,385	96.8%
2016	5,229,524	5,066,873	96.9%	9,387	5,076,260	97.1%
2017	5,247,805	5,089,664	97.0%	7,488	5,097,152	97.1%
2018	5,359,223	5,203,092	97.1%	7,403	5,210,495	97.2%

Note: 12/31 Tax levy is for following fiscal year.

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



Top 20 Taxpayers

Rank	Name	2019 Tax	2019 SEV	2019 Taxable Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	198,755	15,449,500	15,373,985	25	1.91%
2	WILLOUGHBY ESTATES II, LLC	152,936	11,829,800	11,829,800	1	1.47%
3	DART CONTAINER CORP	96,933	8,914,000	7,995,461	23	0.99%
4	WOODLAND LAKES INVESTMENT GROUP	92,669	8,699,500	7,168,059	2	0.89%
5	RSDC OF MICHIGAN LLC	74,370	5,843,700	5,843,700	2	0.73%
6	COMCAST OF MICHIGAN LLC	67,308	5,208,700	5,206,370	4	0.65%
7	THEROUX DEVELOPMENT CO	52,484	4,492,800	4,059,752	5	0.50%
8	BONDARENKO LTD LLC	51,831	4,910,700	4,009,218	26	0.50%
9	DTN PROPERTIES	39,933	3,096,700	3,088,866	1	0.38%
10	TMT DELHI LLC	38,489	2,977,200	2,977,200	1	0.37%
11	DTN ASPEN RIDGE APPARTMENTS, LLC	37,328	3,280,300	2,887,372	2	0.36%
12	ASPEN LAKES ESTATES I LLC	35,793	4,238,700	2,768,648	1	0.34%
13	YES STONEGATE LLC	34,616	2,677,600	2,677,600	4	0.33%
14	SENIOR CARE EQUITIES #11 LLC	30,469	2,432,700	2,356,838	1	0.29%
15	DELHI PARTNERS LIMITED DIVIDEND	30,364	2,731,700	2,348,677	2	0.29%
16	YES DELHI MANOR	30,039	2,323,600	2,323,600	3	0.29%
17	DTN ENTERPRISES LLC	28,911	3,002,200	2,236,326	3	0.28%
18	DTP ASSOCIATES LLC	26,722	2,070,600	2,066,996	1	0.26%
19	OLD ORCHARD - HOLT LLC	24,485	2,746,600	1,893,931	3	0.24%
20	MICHIGAN ELECTRIC TRANSMISSION	24,217	1,873,200	1,873,200	2	0.23%
Total Top 20		1,168,652	98,799,800	90,985,599		11.31%
Total Entire Township				804,209,283		

2020 – 2025

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



Adopted by the Delhi Township Planning Commission
Date: May 13, 2019

DELHI CHARTER TOWNSHIP
2020 – 2025 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. To effectively set project priorities, the Township has implemented a Capital Improvements Program (CIP) which began in 2006. Over the years, 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 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 to fine-tune the capital budget, reflect changing economic conditions and the need for additional projects. Adjustment is also made to the priority of projects, as necessary.

QUALIFYING EXPENDITURES UNDER THE CAPITAL IMPROVEMENTS PROGRAM

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 FIVE OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY

Delhi Township has eight operational funds, which finance the services provided to Township residents and property owners. These funds are as follows: General Fund, Sanitary Sewer Fund, Fire Fund, EMS Equipment and Vehicle Fund, Police Fund, Debt Service Fund, Parks Fund, and the Water Improvement Fund. Each of these is a separate, primarily autonomous budget entity, except that there may be transfers into one fund from another or from other sources. The General Fund receives most of its revenues from property taxes, state shared revenues, and fees. Revenues to the Sanitary Sewer Fund and the Water Improvement Fund are derived from customer billings, new customer connection fees and special assessments. The Fire, EMS and Parks Funds are capitalized via millages leveraged for those purposes.

The Downtown Development Authority (DDA) was created by the Township Board in 1987 to 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 2020 - 2025 CIP are reviewed by the Community Development Director, who works with the Township Manager and other Department leaders, 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 Township Manager establish the final recommended priority level. 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.
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 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 2019)

2019 Project Description	Status	Original Amt. in 2019 CIP	Actual 2019 Funding Level
<u>2019 General Fund Projects</u>			
<u>Holt 2 Mason Trail</u> <i>This project will be submitted to Ingham County for funding using trail millage dollars in 2018. If funding is awarded, construction may occur in 2019. The Township will propose 100% funding by the County.</i>	This project was submitted for funding to Ingham County, who has opted to provide \$1M in 2019 and has pledged that remaining funding for construction will occur in upcoming years. Construction engineering will begin, using the funds currently provided, in 2019. The project will be resubmitted for remaining construction funding, to the County, in the fall of 2019.	\$4 M	\$1 M
<u>Street Improvements</u> <i>If petitions are received from Grovenburg Woods/Farms and Tanglewood subdivisions, the Township may facilitate neighborhood road improvements for these areas pursuant to Policy. 132.</i>	Road improvement work pursuant to Policy 132 was discontinued by the Township Board in 2019. The policy was repealed and now additional neighborhood street improvements will be completed using Special Assessments. This work will now be facilitated by the County Road Department.	\$1.8 M	\$0
<u>Safe Routes 2 School Project</u> <i>Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability will occur in 2019 via the SR2S project. Construction will be 100% funded with grant dollars. The Township will provide engineering services.</i>	This project will occur in 2019. Construction will be funded using a SR2S grant, which has been awarded in the amount of \$941,981. The Township will fund engineering and project oversight.	\$1.14 M	\$1.14 M
<u>Voting Equipment Carts</u> <i>This project includes the acquisition of locking carts which will store each prescient's voting equipment securely.</i>	The Clerk is completing research to identify the correct product to complete this project. To date, no acceptable carts have been identified, so the project may not occur. However, if the right cart is	\$24,000	\$24,000

	found, they may be ordered in 2019.		
<u>Cemetery Capital Improvements</u> <i>This project will occur annually and be a “savings” set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.</i>	This project is on-going and occurs annually. It will occur in 2019.	\$15,000	\$15,000
<u>Columbarium at Maple Ridge Cemetery</u> <i>The current columbarium is full. Shifting preferences for burial options make columbarium space desirable to the community, yet there is no space currently available. The Clerk has completed some preliminary design and cost estimation work. The columbarium will likely be installed this year. Funding would come from the “Cemetery Capital Improvements” budget.</i>	This project will occur in 2019. The total project may be phased over several years, but the exact schedule has not been determined currently.	\$175,000	\$175,000
2019 Sewer Fund Projects			
<u>Stormwater Removal Program</u> <i>This project involves finding and replacing/repairing cross connections between the storm water and waste water collection systems and will be implemented in phases annually.</i>	This project will likely be deferred until a future year.	\$50,000	\$0
<u>Vehicle Purchase</u> <i>This project includes the ongoing replacement of vehicles.</i>	The need for vehicle replacements in 2019 is currently being evaluated. If it is determined that vehicles are necessary, there are funds budgeted which could be used for this purpose in 2019. If not necessary, this will be deferred until a future year.	\$60,000	\$60,000
<u>Food Waste Separator</u> <i>Purchase and install a food waste separator for the scrappy program.</i>	This project will be completed in 2019.	\$150,000	\$275,000
<u>POTW Pond Generator</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	This project will be completed in 2019.	\$132,000	\$132,000
<u>Delhi Commerce Drive Lift Station Elimination</u> <i>This lift station will be transitioned to a</i>	This project will be completed in 2019.	\$720,000	\$750,000

<i>gravity system to Willoughby & Aurelius Road.</i>			
<u>POTW Camera System & Gate Security</u>	This project includes the security and fire system, as well as the man down safety systems. It will be completed in 2019.	\$800,000	\$1,073,960
<u>Lift Station Control Panel & PLC Replacement</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	This project will be completed in 2019. It includes the installation of fiber to lift stations and associated PLCs.	\$108,000	\$200,000
<u>POTW Sludge Mixing Improvements</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	This project will occur in 2019.	\$150,000	\$764,000
<u>POTW Secondary Rehabilitation</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	This project will be completed in 2019.	\$450,000	\$1,540,000
<u>POTW Valve Actuator Replacement</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	This project will be completed in 2019.	\$144,000	\$150,000
<u>POTW Tertiary Pump Station Tank Rehabilitation</u>	This will be completed in 2019 using bond funds. It was identified as part of the 2017 Asset Management planning process.	\$250,000	\$582,000
<u>POTW Influent Pump Replacement</u> <i>This project will replace the influent pump at the POTW and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	This will occur in 2019.	\$400,000	\$400,000
<u>POTW Digester Complex Chiller Replacement</u> <i>This project will replace the chiller unit at the digester and will be completed using bond funds. It was identified as</i>	This will occur in 2019.	\$85,000	\$85,000

<i>part of the 2017 Asset Management planning process.</i>			
<u>POTW Lab Cabinets Replacement</u> <i>This project will replace the lab cabinets at the POTW and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	This project will occur in 2019. This includes the purchase of the cabinets and associated work to install and refresh the lab space.	\$110,000	\$110,000
<u>Michael Street Sanitary Sewer Repair/Replacement</u> <i>This project includes the replacement and repair of sanitary sewer along Michael Street and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	This project will occur in 2019.	\$200,000	\$170,000
<u>Tertiary Supervisory Control and Data Acquisition Panels (SCADA)</u> <i>This project replaces the existing tertiary SCADA panels and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	This project will occur in 2019.	\$32,000	\$32,000
<u>Sullair Generators</u> <i>Replace the portable generators used for providing temporary power at the lift stations and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	This project will occur in 2019.	\$100,000	\$100,000
<u>Mixers and Airflow Improvement</u> <i>This project was identified through the development of the asset management plan and includes the replacement of mixers and airflows within the aeration tanks at the POTW. This project will be paid for with the 2021 bond issue.</i>	This project was originally anticipated to occur in 2021, but could be moved up to occur in 2019 using the 2017 bond funds.	\$0	\$600,000
<u>2019 Fire Fund</u>			
<u>Radio Replacement</u> <i>This project is necessary to upgrade the system (technology advancement).</i>	This project is no longer necessary. The County will replace all radios in 2021.	\$40,000	\$0
<u>2019 Downtown Development Authority</u>			
<u>Realize Cedar Implementation</u> <i>This project involves the reconstruction of Cedar Street to include important pedestrian, safety, and community placemaking improvements.</i>	This project will be completed in 2019.	\$6.4 M	\$6.4 M

<u>Esker Landing Park & Trailhead</u> <i>This project includes the construction of a small park adjacent to Cedar Lake, just off the eastern leg of the Roundabout at Cedar Street and Holbrook Drive. Construction will be partially funded by grants and will include a parking area for trail users and a small boat launch to provide access to the water.</i>	This project has received \$300K in MDNR Trust Fund grant dollars. Construction will be completed in 2019.	\$1.2 M	\$1.2 M
<u>Replacement of Farmer's Market Roof</u>	This project will be postponed until 2021.	\$50,000	\$0

2020 Capital Budget

Priority Level:	Project Description:	Current Estimate:
General Fund		
C	<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.	\$110,000
B	<u>Holt 2 Mason Trail Construction</u> <i>The Ingham County Board of Commissioners has stated that they will award County Parks Millage funding for the construction of this project. The Township plans to complete engineering during 2019 using the initial \$1M granted by the County. Assuming construction funding is awarded in 2020/2021, construction will take place at that time.</i>	\$3 M
B	<u>ICRD McCue Road Improvement Project (50/50 funding)</u> <i>The Township will match funding made available by the ICRD who will complete a significant project along McCue Road between Eifert Road and Onondaga Road. The Township has "saved" its annual allocation for several years to provide adequate funding for the project. As of 2019, the total amount "saved" is \$698,208.48 (50/50 county/twp.), so it is anticipated that funding will be available in 2020 for this project.</i>	\$1 M
B	<u>Willoughby Road Sidewalk</u> <i>In 2020, the ICRD anticipates reconstruction of Willoughby Road between College Road and approximately the railroad tracks. The Township's Complete Streets Ordinance requires that we evaluate the feasibility of installing pedestrian facilities as a part of any road project. This area has been previously identified as a desired pedestrian route, making key connections to the trail system. The Township will work with the ICRD to determine feasibility and costs. However, it is estimated that this could cost approximately \$400,000.</i>	\$400,000
B	<u>Replacement of Sherriff's Department Building Parking Lot</u>	\$65,000
C	<u>Cemetery Capital Improvements</u> <i>This project will occur annually and be a "savings" set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.</i>	\$15,000
Sewer Fund Projects		
C	<u>Stormwater Removal Program</u> <i>This project involves finding and replacing/repairing cross connections between the storm water and waste water collection systems and will be implemented in phases</i>	\$50,000

	<i>annually.</i>	
<u>Fire Fund</u>		
C	<i>Refurbish 2010 Lifeline Ambulance</i>	\$170,000
<u>Downtown Development Authority</u>		
B	<u>Replacement of Farmer's Market Roof</u>	\$50,000

CAPITAL IMPROVEMENTS PROGRAM
Years 2021-2025 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
<u>General Fund</u>			
B	<u>Street Improvements</u> <i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community.</i>	2021	\$66,00
		2022	\$66,000
		2023	\$66,000
		2024	\$66,000
		2025	\$66,000
B	<u>Sidewalk Program and Construction</u> <i>Ongoing implementation of the ADA Transition plan, other sidewalk improvements to promote and improve walkability, including the 50/50 repair program.</i>	2021	\$110,000
		2022	\$110,000
		2023	\$110,000
		2024	\$110,000
		2025	\$110,000
C	<u>Playground Upgrades at Kiwanis Park</u> <i>Donations and volunteer participation would be sought for this project.</i>	2022	\$200,000
	<u>Kiwanis Park Tennis Court Reconstruction</u> <i>This project will include the reconstruction of tennis courts that have reached the end of their useful life and now must be replaced. Ongoing maintenance and repair has occurred for many years but is no longer effective. The Township will seek to share costs with the Holt Public School District for this project.</i>	2021	\$250,000
C	<u>Cemetery Capital Improvements</u> <i>This project will occur annually and be a "savings" set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.</i>	2021	\$15,000
		2022	\$15,000
		2023	\$15,000
		2024	\$15,000
		2024	\$15,000
C	<u>Replacement of Small Bathroom at Valhalla Park by Ballfields</u> <i>The current bathroom facility is inadequate and should be replaced with a more functional facility. Grant funding will be sought for this project.</i>	2022	\$100,000

C	<u>Upgrade of Playground/Facilities at John Taylor Memorial Park</u> <i>This is a neighborhood driven project that would make use of donations and grass-roots initiatives and involvement.</i>	2023	\$100,000
Sewer Fund			
C	<u>Generator Interconnection</u> <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>	2024	\$65,000
B	<u>Grit Handling</u> <i>This project includes the installation of grit handline equipment at the POTW.</i>	2021	\$2.5 M
B	<u>Pine Tree Road Forcemain</u> <i>This is the second part of a two-step project that began in 2015 with design work. This year's project includes construction of improvements to the lift station. This project will be paid for with the 2021 bond issue.</i>	2025	\$750,000
B	<u>Solids Handling Building</u> <i>This project includes the design and construction of a solids handling building that would house the grease handling equipment, scrappy and sludge water reduction equipment. There would also be space for the boiler/generator. Construction would occur using the anticipated 2021 bond issue.</i>	2021	\$3.6 M
B	<u>POTW Transformers & Switch Replacement</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems. This project will be paid for with the 2021 bond issue.</i>	2021	\$100,000
B	<u>Bio-Gas Storage</u> <i>This project will include the design and construction of a facility for the storage and use of gas generated by the digester. It would allow the POTW to use gas for power generation during times when it is not currently possible. The project would reduce or eliminate reliance on external power supplies. The project would be funded using the 2021 bond issue.</i>	2021	\$500,000
C	<u>Evoqua Cover Rehabilitation</u> <i>This project was identified as part of the asset management plan and includes the purchase of a new cover for the digester used in backup processes. This project will be paid for with the 2021 bond issue.</i>	2021	\$650,000
B	<u>Boiler/Generator</u> <i>This project would include the boiler/generator which would be installed in the proposed solids handling building. If failure of the current equipment occurs first, it is possible that replacement will need to occur sooner. This project would be</i>	2021	\$750,000

	<i>paid for using the 2021 bond issue funds.</i>		
C	<u>POTW Consolidation Work</u> <i>This project includes the improvement of various buildings as the POTW to consolidate all DPS employees at one location. Includes RBC/Admin./Lab Buildings.</i>	2021	\$3 M
B	<u>30" Interceptor Lining</u> <i>This project includes lining a portion of the 30" interceptor sewer that runs from Holt Road adjacent to the Holt Manor Mobile Home Park to the 36" sanitary sewer on Cedar Street.</i>	2021	\$100,000
B	<u>Stormwater Removal Program</u> <i>This project involves finding and replacing/repairing cross connections between the storm water and waste water collection systems.</i>	2021	\$50,000
		2022	\$50,000
		2023	\$50,000
		2024	\$50,000
		2025	\$50,000
B	<u>Holt Road Force Main</u> <i>This project was identified through the development of the asset management plan and includes the repair or replacement of force main at Holt Road.</i>	2021	\$250,000
B	<u>Keller Road Sanitary Sewer Replacement</u> <i>This project includes the replacement of the 8" sanitary sewer and leads on Keller Road from Cedar Street to Park Lane. This project may be coordinated with any upcoming ICRD project that would improve Keller Road.</i>	2021	\$900,000
B	<u>Odor Media Replacement</u> <i>This project is necessary to replace the odor reduction media at the POTW and Lift Station D.</i>	2021	\$27,000
B	<u>POTW Generator #1 & #2 Replacement</u> <i>This project was identified through the development of the asset management plan and includes the replacement of two generators at the POTW. This project will be paid for with the 2021 bond issue.</i>	2021	\$700,000
C	<u>POTW Transformers & Switch Replacement</u> <i>This improvement was identified in the asset management plan and is necessary to continue to implement that plan to ensure future integrity of systems.</i>	2023	\$150,000
<u>Fire Fund</u>			
C	<u>Replace 1997 Tanker Truck</u>	2021	\$450,000
C	<u>Replace 1993 Pierce Engine</u>	2021	\$675,000
<u>DDA Fund</u>			
B	<u>Replace Parking Lot at Farmer's Market</u>	2025	\$125,000



GLOSSARY/ACRONYMS

Accrual Accounting

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

Activity

A department or grouping of accounts with a similar purpose. The Township budget is adopted by activity.

Ad Valorem Tax

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

Appropriation

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

Assigned Fund Balance

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

Balanced Budget

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

Bond

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

Budget

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

Capital Improvement

Public improvements over and above normal operating expenditures for the purchase, construction, or replacement of physical assets of the community. Includes extension of 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, five special revenue funds, and a debt service fund.

Headlee Amendment

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

IFT

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

Infrastructure

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

Internal Service Fund

Reports activity that provides goods or services to other agencies of the township. The Local Brownfield Revolving 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.

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

SAW Grant

Stormwater, Asset Management and Wastewater Grant-State of Michigan reimbursed the Township, with some matching funds, for developing asset management and stormwater management plans, along with the design of wastewater or stormwater infrastructure.

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.

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.