

**DELHI CHARTER TOWNSHIP**  
**2074 Aurelius Road**  
**Holt, MI 48842**

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**2019 BUDGET**



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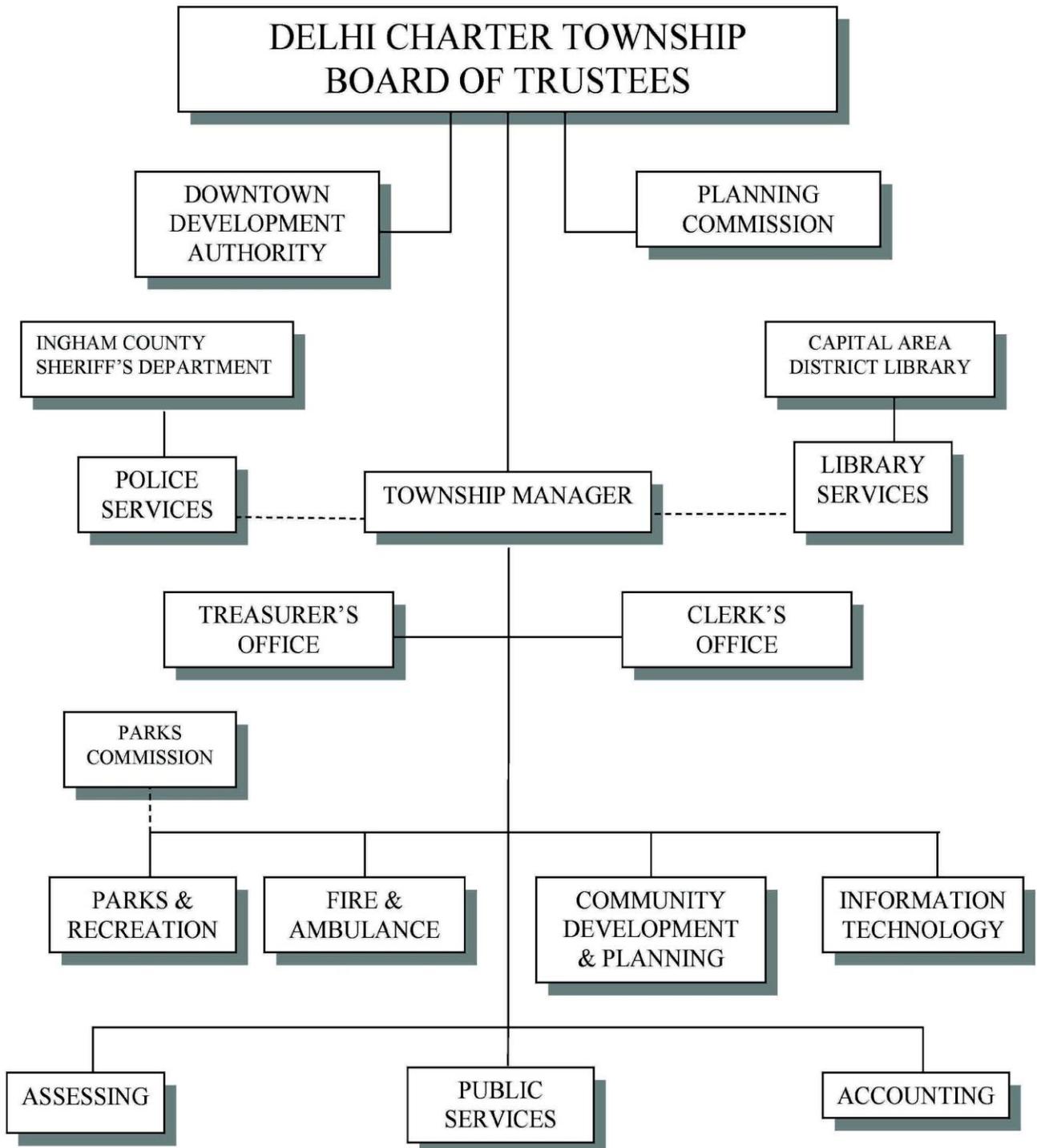
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# Delhi Charter Township Organizational Chart of Services





## Board of Trustees

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

## Executive Staff

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Township Manager.....	John Elsinga
Assessor .....	Elizabeth Tobias
Asst Twp Mgr of Human Resources.....	Wendy Thielen
Community Development Director .....	Tracy Miller
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

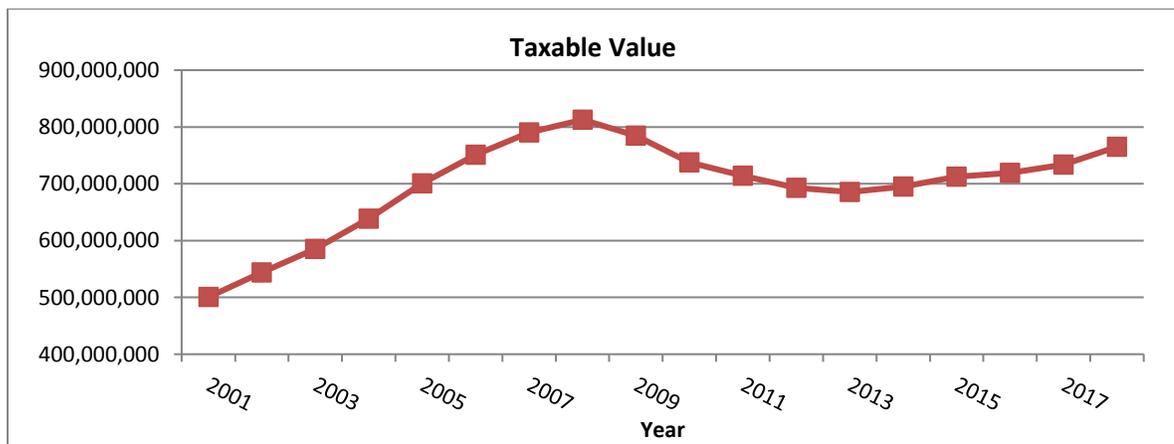
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2019 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.

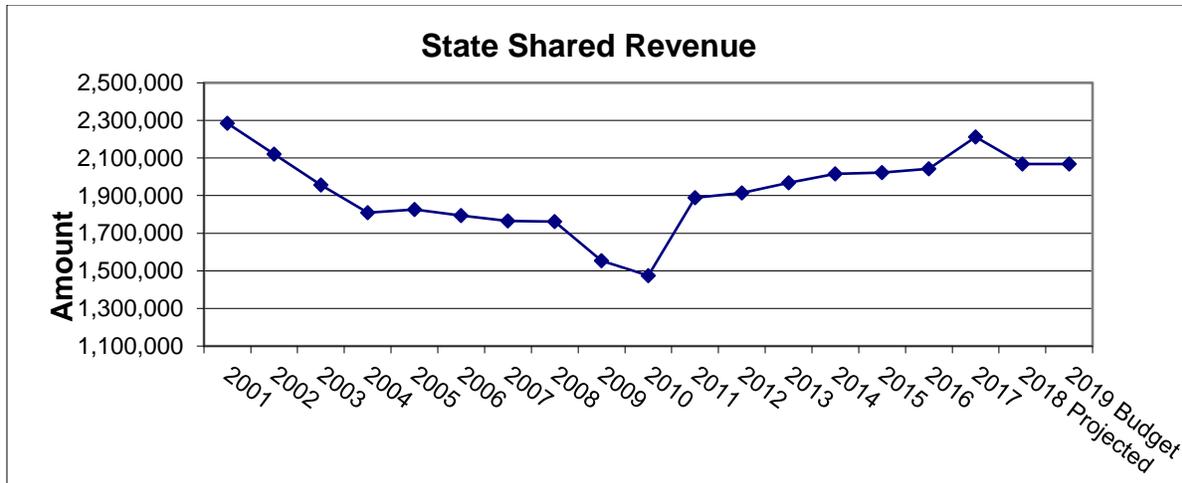
This budget has been prepared using direction from the Board of Trustees. The 2019 budget totals \$25,711,500 for all funds, down from \$32,456,480 projected for 2018. Most of the decrease is due to the completion of the Realize Cedar project and reduced capital outlay. The Sewer Fund will continue to implement the upgrades recommended by the asset management study, which accounts for 80% of the 2019 budgeted capital outlay expenditures.

**Financial Challenges to Township Budgets**

- Property taxes in total are the Township’s largest revenue source. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 4% in 2018. This is the fifth increase since 2008. Comparing current ad valorem with that of 2008, taxable values have declined 5.9%. The Headlee amendment is an additional limit on tax revenue growth. As property values rebound, the increases are limited to a national inflation factor. Therefore, 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 current operations.



- Since 1998, the State of Michigan has distributed “revenue sharing” to local units of governments that was made up of two parts: a constitutional portion that was based on the State’s sales tax collection together with the local unit’s population, and a statutory portion that could be adjusted by the legislature or the governor. In 2001, the amount received by Delhi Township accounted for 35% of total revenues. Since 2001, the amount received has fallen dramatically and is expected to account for 27% of General Fund revenues in 2019. Additionally, the statutory portion was eliminated in 2012 and replaced with a new program that has qualification requirements. One uptick in this story of uncertain and declining state shared revenue is the 2010 census data for Delhi Township revealed a 15% increase in population since 2000. Revenue sharing would have declined even further had this not happened.



- The number of permits issued, as shown in the chart below, gives evidence of the activity in the residential and commercial markets. New residential construction increased in 2016. In 2017 the boom in residential construction continued, due in large part to the high end apartment development of Willoughby Estates. Continued growth is expected when the Esker Square mixed use development project is completed.

**Permits Issued**

Type	2009	2010	2011	2012	2013	2014	2015	2016	2017
Building	588	622	372	358	431	438	606	691	689
Electrical	175	183	189	224	209	256	394	530	415
Plumbing	146	152	134	189	124	213	322	341	295
Mechanical	232	343	470	369	329	437	575	667	579
Soil Erosion	78	66	41	46	73	83	95	94	81
<b>Total</b>	<b>1219</b>	<b>1366</b>	<b>1206</b>	<b>1186</b>	<b>1166</b>	<b>1427</b>	<b>1992</b>	<b>2323</b>	<b>2059</b>

**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) plan which lowered our health care premiums. The annual increases in premiums rates have also declined. Beginning 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.

Voters approved the renewal of a 1.5 millage 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. This has reduced the 2018 millage rate to 1.4961 mills. The funding helps to offset the costs of the fire department ever since it transitioned in 2003 from a part-time to a combination full time/part-time fire/EMS department that offers advanced life support by our cross-trained (fire/paramedic) full time employees. The millage does not cover the entire costs of the fire department, so an annual transfer from the general fund is required.

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 decrease 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 in the contract was reduced by three in 2010, and in mid 2011 a School Resource Officer was added, which continues to be funded. The police millage does not cover the cost of providing this service and an annual transfer from the general fund is required to fully fund it. In addition, the Sheriff places part time deputies in the parks during the summer months.

In 2018 voters approved a 0.5 millage for the purchase and maintenance of fire equipment and vehicles. This four-year millage will provide funds to repair and replace fire, EMS and ambulance equipment and vehicles.

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 economic factors will continue to place strains on the limited resources of the Township, this budget addresses the Township's goals and objectives while maintaining fiscal responsibility.

The following is a brief synopsis of some of the budgeted activities in the upcoming year:

### **General Fund**

Total expenditures in the General Fund are budgeted at \$6,185,790 which is \$29,560 less than the projected expenditures for 2018. The reduction is due to moving the parks and recreation departments to the newly created Parks Fund. Departments with the greatest increases from the 2018 projected budgets are the Infrastructure Department due to sidewalk and trail expansions; and the Other Functions department covering a portion of the costs for the construction of Esker Landing Park.

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 planning for the Holt 2 Mason Trail was conducted. Construction will take place if a grant is received from the Ingham Co. Trail millage. For 2019, the Township is also budgeting \$124,000 for engineering oversight of Safe Routes to Schools sidewalks. The sidewalk constructions costs are grant funded.

It is projected that expenditures and transfers out will exceed revenues by \$633,130, leaving ending fund balance as a percentage of operating expenditures and transfers at 59% 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 \$1,347,110 from the General Fund to supplement the Fire Millage Fund, a transfer of \$1,569,810 to the Police Millage Fund, and a transfer of \$183,190 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, it is being recommended by our Financial Advisors that utility rates need to be increased annually by about 3.5%. The 2019 budget reflects a 3.7% increase for basic service charge and a 3.5% increase for the sewer usage charge. The asset management study identified several areas which need maintenance and improvement. These are being funded by bonding.

### **Downtown Development Authority**

Beginning in 2016 the Downtown Development Authority (DDA) increased revenue sharing with its 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 along Cedar Street. The Farmers Market is another project supported by the DDA. The Farmers' Market has seen growth in the number of vendors as well as customers. The DDA continues to sponsor the community concerts, the Holt Hometown Festival, and supports many other projects to improve the quality of life while increasing tax base in our community. In the future the majority of the DDA's revenue will be used to repay bond issues. In light of this, the Holt Non-Profit Coalition has been formed to support community projects and other non-traditional services to the community. The Coalition is a 501(c)(3) organization.

### **Long-term Debt**

The Township's rating from Standard & Poor's was upgraded from AA- to AA in 2014 and continues to keep this rating. This is a high rating and reflects a strong capacity to repay debt. Statutes in the State of Michigan limit the amount of general obligation debt a government entity may issue to 10 percent of its total assessed valuation. Special assessment bonds, revenue bonds, pollution abatement bonds for public health purposes, and water resources commission or court order bonds are not included for purposes of calculating the legal debt margin. The current debt limitation for the Township is \$84,984,680. The net debt outstanding at 12/31/18 will be \$30,176,736 (\$42,136,736 total outstanding less \$11,960,000 in revenue bonds and special assessment bonds). This is 36% of the legal debt limit.

### **Conclusion**

Although we continue to face fiscal challenges in the next year, I believe we have laid the groundwork for a fiscally responsible plan. I would like to thank the Township Board and our staff for their commitment to providing quality and efficient services to our citizens while ensuring fiscal responsibility.

Respectfully submitted,

*John Elsinga*

John Elsinga  
Township Manager

## Township Profile

### Mission

Delhi Charter Township's mission is to provide a sense of community with prospering quality of life while continuing to ensure the health, safety and welfare of its residents and other citizens who live, work and engage in activities in our community.

### Form of Government

The Township was founded April 4, 1842 and is incorporated under the provisions of Public Act 359 of 1947 as amended. It became a Charter Township on September 18, 1961 and is now commonly referred to as Delhi Charter Township. It has seven members elected to the Board of Trustees, which includes a Supervisor (part-time), Clerk, Treasurer (part-time) and four Trustees. The Board of Trustees appoints the Township Manager. The Township Manager is responsible for hiring all department heads and employees.

Holt, the town site, is one of the oldest unincorporated communities in Michigan; with settlers that first arrived in 1837, and is located in the Charter Township of Delhi. Holt is neither a city nor a village. It is a zip code area. Holt was first named Delhi Center, but this conflicted with Delhi Mills in Washtenaw County. So in 1860 the name was changed to Holt, in honor of Postmaster General James Joseph Holt.

### Demographics

The Township encompasses approximately 28.5 square miles and is located just south of Michigan's State Capitol and the City of Lansing. The boundary for Delhi Township are Nichols Road on the south, Waverly Road on the west, College Road on the east, and then jogs along Jolly, Willoughby, and I-96 on the north. Annexations by the City of Lansing resulted in the jagged northern township boundary. It lies next to two major highways (I-96 and US 127) and is in close proximity to Michigan State University, Capital City International Airport, Lansing Community College, Davenport College of Business, Cooley Law School and two major hospitals.



### Services

There are many services provided by the Township. The Township provides full-time fire and ambulance services. Police protection is provided through a contract with the Ingham County Sheriff's Department. The Township's elected Park Commission oversees eleven parks maintained by the Township providing a number of recreational activities including playgrounds, baseball diamonds, beachfront swimming, bicycle and walking pathways, a sledding hill, a bike/skate park, and an outdoor amphitheater. An active senior program is provided, with most activities taking place in a 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 2016 was estimated at 26,394. 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 40.1 years in 2016.

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 2016, that number rose to 11,131. Of that number, 7,827 were owner-occupied housing units, 2,872 were renter-occupied housing units, and 432 units were vacant.

The northeast area of the township, north of I-96 and south of Jolly Road along both sides of Pine Tree Road experienced significant commercial growth since 1990. We expect growth to continue in these areas along with several other economic corridors in the township (M-99 between Bishop and Waverly Road, Holt Road between Depot and College, and Cedar Street).

In 2000, 90.1% of the population over 25 years had at least a high school diploma and 26% held a college bachelors degree or higher. By 2016, 95.2% of the population had at least a high school diploma and 35.4% held a bachelor's degree or higher.

The median household income rose from 2010 to 2016. The median household income in 2010 was \$57,706. In 2016, it was \$59,210. Per capita income in 2010 was \$27,745 and \$30,301 in 2016.

In 2016 8.1% of families were below the poverty level. The jobless rate for Delhi Township in 2017 was 3.1% of the labor force, up from 2.6% in 2016. Ingham County's 2017 rate was 4.0% and the State of Michigan was 4.4%. Thus far for 2018 (through July), the jobless rate in Delhi Charter Township averaged 3.6%. The average during that same time in Ingham County was 4.7% and the State of Michigan was 4.8%.

### **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 - 2018**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	691
Orchid Orthopedic	Exotic Metal Fabricator	265
RSDC	Steel Processing	249
Keller Williams Real Estate	Realty	230
Granger Construction	Commercial Construction	220
Two Men & A Truck	Moving Company	184
Kroger	Retail Grocery	170
Magna Power Train	Automotive Supplier	150
NexCare (Holt Sr. Care/Rehab)	Long Term Care	123
Block Imaging	Hospital Equipment Refurbishing	105



## 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:

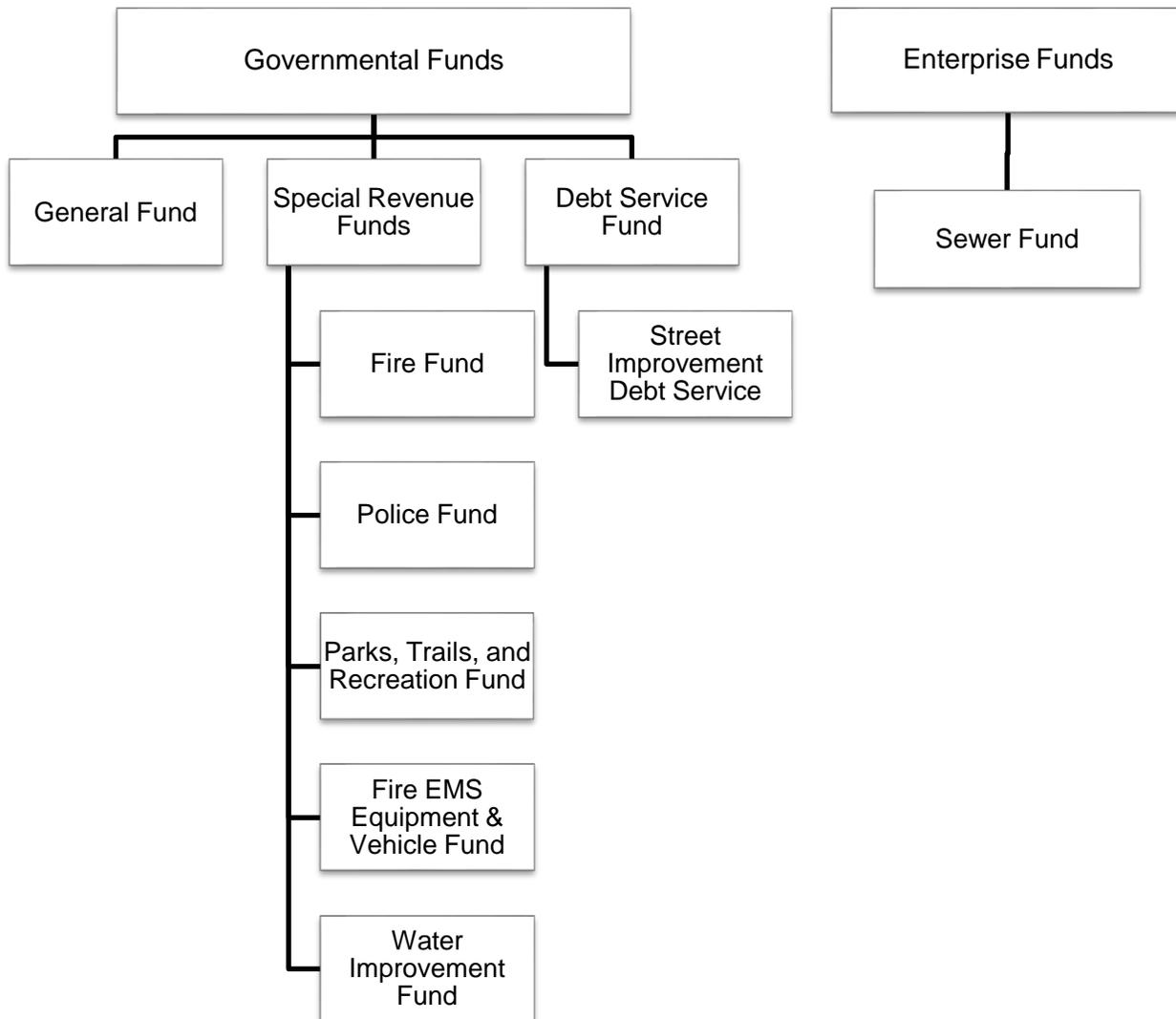
1. Downtown Development Authority (DDA) – Fund 248
2. Brownfield Redevelopment Fund – Fund 243
3. DDA – 2016 Refunding Debt Service – Fund 391
4. 2016 DDA Development Debt Service Fund-Fund 395
5. 2017 DDA Development Debt Service Fund-Fund 397
6. Brownfield Redevelopment Authority - Fund 243
7. Local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

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



**Special Revenue Funds** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions of government and which therefore cannot be diverted to other uses. The Township has three 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 1<sup>st</sup>. 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.



## 2019 Budget Calendar

April 30-May 4	Department Head CIP meetings with Community Development and Township Manager
June 19	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
June 25	Planning Commission Public Hearing and action on CIP
July 3	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 18	Departmental goals, indicators and budgets with backup and narratives submitted to the Accounting Department
July 31-Aug 3	Budget requests reviewed with Department Heads
August 1-31	Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 1
August 21	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 28	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 11
September 11 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 18	DDA Board sets Public Hearing for October 30 for the DDA Budget
October 2	Board of Trustees sets Public Hearing for October 16
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 7	Notice of Board of Trustees Public Hearing (to be held on October 16) is published in the Community Newspapers
October 7	Notice of DDA Public Hearing (to be held on October 30) is published in the Community Newspapers
October 9	Budgets are available for Public Inspection (seven days prior to public hearing)
October 30	DDA Board holds Public Hearing and acts on the 2019 DDA Budget
November 1	DDA submits Budget to Board of Trustees for approval
November 7	Board of Trustees holds Public Hearing on the 2019 General & Special Revenue Funds Budgets
November 20	Board of Trustees act on the 2019 Budgets (Township and DDA)
November 27	DDA Board acts on the 2019 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.



**DELHI CHARTER TOWNSHIP  
MINUTES OF SPECIAL MEETING HELD ON JUNE 6, 2018**

Delhi Charter Township Board of Trustees met in a special meeting on Wednesday, June 6, 2018 in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Hayhoe called the meeting to order at 8:02 a.m.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

Members Present: Supervisor John Hayhoe, Clerk Evan Hope, Treasurer Roy Sweet, Trustees Stuart Goodrich, Tom Lenard, DiAnne Warfield

Members Absent: Trustee Pat Brown

**COMMENTS FROM THE PUBLIC** – None

**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.

**II. BOARD VISION TOUR**

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

- *Discussion was held on the need for a public safety and/or Parks and Recreation millage to be placed on the November 6, 2018 General Election. The Byrum Fisk Advocacy Co. is currently conducting polling and focus groups to obtain public input.*
- *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 the 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.**

- *A new Township website is currently being designed. It is anticipated that the new website will go live this year.*
- *Social media is continuing to grow and engaging more residents each year.*



**DELHI CHARTER TOWNSHIP  
MINUTES OF SPECIAL MEETING HELD ON JUNE 6, 2018**

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- *The Township is currently experimenting with citizen input/surveys regarding movie selection for the Moonlight Movies.*

**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.**

- *Commercial development should follow residential areas in the outskirts of town.*

**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.*
- *The Holt (from Esker Square Park) to Mason (College Road) Trail is in the early planning and design stages.*

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

- *The Realize Cedar Street Project is in progress. Permits for Esker Square have been issued.*
- *Two vacant lots that are owned by the DDA across from the Hope Middle School have been purchased and two new homes will be built there.*
- *Discussion was held regarding the need for trash and recyclable receptacles in the Realize Cedar Street area.*

**H. Esker Landing Park (Cedar Lake Park).**

- *It is anticipated that Esker Landing Park will be completed in 2020.*

**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

- *Development legitimate identity for “new” downtown area*
- *Fully implement the Realize Cedar Project*
- *Create and implement wayfinding system*

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

One Year Tasks

- *Construct Esker Landing Park (Cedar Lake Park)*
  - *This project is anticipated to begin late in 2018.*

c. Trail and sidewalk connections

One Year Tasks

- *Obtain funding from Ingham County for Ram to Burchfield trail construction.*



**DELHI CHARTER TOWNSHIP  
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- *The Ram to Burchfield Trail will be put on hold. The Township will seek funding from the Ingham County Trail Millage for a trail from Holt (Esfer Landing Park) to Mason (College Road).*
- Implement Safe Routes to School project.
  - *This project will be designed in 2018 and should be completed in 2019.*
- *Plan yearly sidewalk construction to create connectivity to the trails.*
- *Continue to provide sidewalk 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.*

Meeting recessed 10:00 a.m. / Meeting reconvened 10:10 a.m.

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 in progress*

b. Pedestrian/Road Improvements

One Year Tasks

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

**DELHI CHARTER TOWNSHIP  
MINUTES OF SPECIAL MEETING HELD ON JUNE 6, 2018**

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- 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 (Esler Landing Park) to Mason (College Road) Trail*
- Implement Safe Routes to School project
  - *This project will begin in 2019*
- Maintain and repair existing sidewalks through cost-sharing program
  - *Sidewalk maintenance and repair is a continued effort*

It was discussed that for the 2019 meeting, the Board may want to include the community in the discussion and invite Lewis G. Bender, PhD to serve as facilitator.

**LIMITED PUBLIC COMMENTS** – None

**ADJOURNMENT**

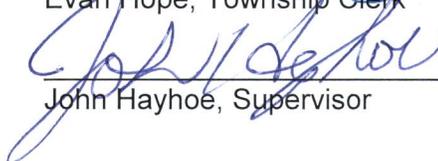
Meeting adjourned at 11:53 p.m.

Date: June 19, 2018

Date: June 19, 2018

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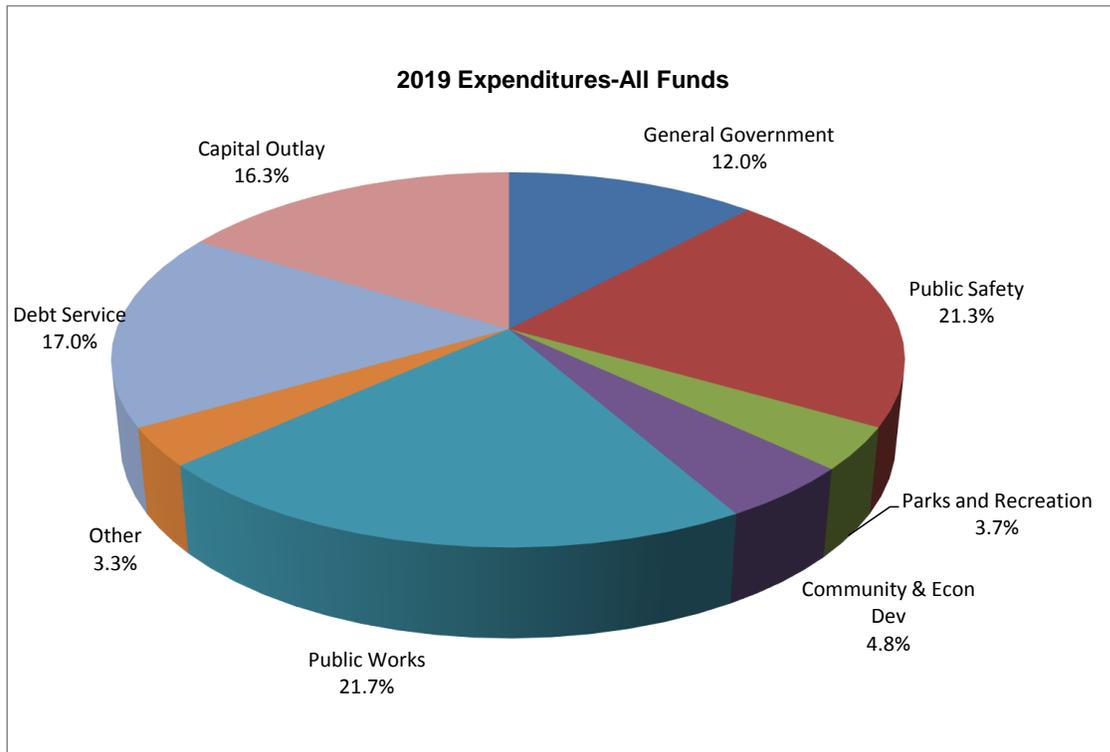
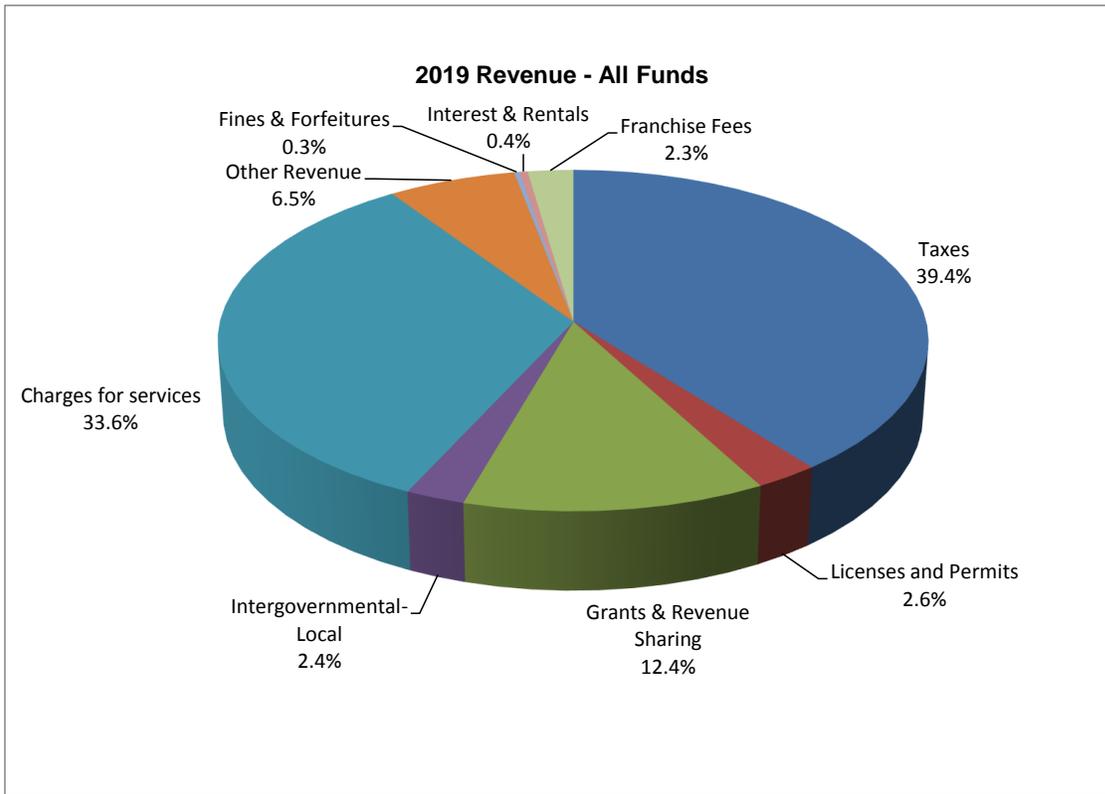
  
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Evan Hope, Township Clerk

  
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John Hayhoe, Supervisor



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2019**

Description	General Fund	Special Revenue	Debt Service	Enterprise Fund	Component Units	Total
<b>Revenue</b>						
Taxes	3,381,300	\$3,439,770	\$ -	\$ -	\$ 1,733,100	\$ 8,554,170
Licenses and Permits	354,000	-	-	214,250	-	568,250
Grants & Revenue Sharing	2,307,530	45,500	-	35,750	304,000	2,692,780
Intergovernmental-Local	129,630	-	-	-	400,000	529,630
Charges for services	645,040	50,000	-	6,590,010	-	7,285,050
Other Revenue	1,276,270	21,770	23,480	68,750	16,500	1,406,770
Fines & Forfeitures	20,000	38,000	-	-	-	58,000
Interest & Rentals	40,000	1,500	-	27,520	21,000	90,020
Franchise Fees	499,000	-	-	-	-	499,000
<b>Total Revenue</b>	<b>8,652,770</b>	<b>3,596,540</b>	<b>23,480</b>	<b>6,936,280</b>	<b>2,474,600</b>	<b>21,683,670</b>
<b>Expenditures</b>						
General Government	2,592,320	-	-	-	481,970	3,074,290
Public Safety	-	5,475,900	-	-	-	5,475,900
Parks and Recreation	-	947,060	-	-	-	947,060
Community & Econ Dev	738,110	-	-	-	493,350	1,231,460
Public Works	1,318,350	2,750	-	4,208,900	40,000	5,570,000
Other	851,860	-	-	-	-	851,860
Debt Service	645,150	72,200	29,380	2,519,740	1,094,140	4,360,610
Capital Outlay	40,000	20,000	-	3,330,320	810,000	4,200,320
<b>Total Expenditures</b>	<b>6,185,790</b>	<b>6,517,910</b>	<b>29,380</b>	<b>10,058,960</b>	<b>2,919,460</b>	<b>25,711,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,466,980</b>	<b>(2,921,370)</b>	<b>(5,900)</b>	<b>(3,122,680)</b>	<b>(444,860)</b>	<b>(4,027,830)</b>
<b>Other Financing Sources</b>						
Sale of Fixed Assets	-	-	-	-	-	-
Operating Transfers In	-	3,100,110	-	-	1,094,140	4,194,250
Bond/Loan Proceeds	-	-	-	-	-	-
<b>Total Otr Financing Sources</b>	<b>-</b>	<b>3,100,110</b>	<b>-</b>	<b>-</b>	<b>1,094,140</b>	<b>4,194,250</b>
<b>Other Financing Uses</b>						
Operating Transfers Out	3,100,110	-	-	-	1,094,140	4,194,250
<b>Total Other Financing Uses</b>	<b>3,100,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,094,140</b>	<b>4,194,250</b>
<b>Change in Fund Balance</b>	<b>(633,130)</b>	<b>178,740</b>	<b>(5,900)</b>	<b>(3,122,680)</b>	<b>(444,860)</b>	<b>(4,027,830)</b>
<b>Beginning Fund Balance</b>	<b>6,143,396</b>	<b>450,113</b>	<b>108,678</b>	<b>31,420,374</b>	<b>2,444,651</b>	<b>40,567,212</b>
<b>Ending Fund Balance</b>	<b>\$ 5,510,266</b>	<b>\$ 628,853</b>	<b>\$ 102,778</b>	<b>\$ 28,297,694</b>	<b>\$ 1,999,791</b>	<b>\$ 36,539,382</b>





**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2017-2019**

Description	General Fund		Special Revenue Funds		Debt Service Fund	
	2017 Actual	2018 Projected	2019 Budget	2017 Actual	2018 Projected	2019 Budget
<b>Revenue</b>						
Taxes	\$ 3,273,738	\$ 3,319,800	\$ 3,381,300	\$ 2,157,731	\$ 2,204,900	\$ 3,439,770
Licenses and Permits	659,866	359,450	354,000	-	-	-
Grants & Revenue Sharing	2,547,192	2,351,340	2,307,530	38,032	61,330	45,500
Intergovernmental-Local	133,313	131,720	129,630	-	-	-
Charges for services	1,570,130	640,980	645,040	103,974	50,000	50,000
Other Revenue	660,500	1,333,610	1,276,270	47,234	21,770	21,770
Fines & Forfeitures	18,846	22,300	20,000	38,933	38,000	38,000
Interest & Rentals	51,300	40,000	40,000	2,237	2,000	1,500
Franchise Fees	512,700	498,050	499,000	-	-	-
<b>Total Revenue</b>	<b>9,427,585</b>	<b>8,697,250</b>	<b>8,652,770</b>	<b>2,388,141</b>	<b>2,378,000</b>	<b>3,596,540</b>
<b>Expenditures</b>						
General Government	2,116,376	2,480,560	2,592,320	-	-	-
Public Safety	-	-	-	5,039,452	5,459,180	5,475,900
Parks and Recreation	783,755	876,850	-	-	-	947,060
Community & Econ Dev	781,810	737,520	738,110	-	-	-
Public Works	787,515	678,360	1,318,350	2,343	2,600	2,750
Other	520,026	637,950	851,860	-	-	-
Debt Service	726,369	647,580	645,150	73,334	73,310	72,200
Capital Outlay	2,826,943	156,530	40,000	47,937	225,000	20,000
<b>Total Expenditures</b>	<b>8,542,794</b>	<b>6,215,350</b>	<b>6,185,790</b>	<b>5,163,066</b>	<b>5,760,090</b>	<b>6,517,910</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>884,791</b>	<b>2,481,900</b>	<b>2,466,980</b>	<b>(2,774,925)</b>	<b>(3,382,090)</b>	<b>(2,921,370)</b>
<b>Other Financing Sources</b>						
Sale of Fixed Assets	1,600	172,000	-	2,400	-	-
Operating Transfers In	-	-	-	2,822,542	3,359,950	3,100,110
Bond/Loan Proceeds	12,537	-	-	3,589	-	-
<b>Total Otr Financing Sources</b>	<b>14,137</b>	<b>172,000</b>	<b>-</b>	<b>2,828,531</b>	<b>3,359,950</b>	<b>3,100,110</b>
<b>Other Financing Uses</b>						
Operating Transfers Out	2,822,542	3,359,950	3,100,110	-	-	-
<b>Total Other Financing Uses</b>	<b>2,822,542</b>	<b>3,359,950</b>	<b>3,100,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(1,923,614)</b>	<b>(706,050)</b>	<b>(633,130)</b>	<b>53,606</b>	<b>(22,140)</b>	<b>178,740</b>
Capital Contributions	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>8,773,060</b>	<b>6,849,446</b>	<b>6,143,396</b>	<b>418,647</b>	<b>472,253</b>	<b>450,113</b>
<b>Ending Fund Balance</b>	<b>\$ 6,849,446</b>	<b>\$ 6,143,396</b>	<b>\$ 5,510,266</b>	<b>\$ 472,253</b>	<b>\$ 450,113</b>	<b>\$ 628,853</b>
				<b>207,489</b>	<b>(12,090)</b>	<b>(5,900)</b>
				<b>147,581</b>	<b>60,860</b>	<b>-</b>
				<b>59,908</b>	<b>48,770</b>	<b>(5,900)</b>
				<b>-</b>	<b>59,908</b>	<b>108,678</b>
				<b>\$ 59,908</b>	<b>\$ 108,678</b>	<b>\$ 102,778</b>



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2017-2019**

Description	Enterprise Funds		Component Units		Total		
	2017 Actual	2018 Projected	2018 Projected	2019 Budget	2017 Actual	2018 Projected	2019 Budget
<b>Revenue</b>							
Taxes	\$ -	-	\$ 1,563,090	\$ 1,733,100	\$ 7,150,903	\$ 7,087,790	\$ 8,554,170
Licenses and Permits	463,443	214,250	-	-	1,123,309	573,700	568,250
Grants & Revenue Sharing	490,282	37,850	3,000	304,000	3,078,506	2,454,520	2,692,780
Intergovernmental-Local	-	-	-	400,000	133,313	131,720	529,630
Charges for services	6,189,807	6,369,300	-	-	7,863,911	7,060,280	7,285,050
Other Revenue	118,866	95,880	-	16,500	1,058,334	1,499,770	1,406,770
Fines & Forfeitures	-	-	-	-	57,779	60,300	58,000
Interest & Rentals	38,956	27,780	61,166	21,000	153,659	147,780	90,020
Franchise Fees	-	-	-	-	512,700	498,050	499,000
<b>Total Revenue</b>	<b>7,301,354</b>	<b>6,745,060</b>	<b>1,807,845</b>	<b>2,474,600</b>	<b>21,132,414</b>	<b>19,513,910</b>	<b>21,683,670</b>
<b>Expenditures</b>							
General Government	-	-	485,096	481,970	2,601,472	2,986,520	3,074,290
Public Safety	-	-	-	-	5,039,452	5,459,180	5,475,900
Parks and Recreation	-	-	-	-	783,755	876,850	947,060
Community & Econ Dev	-	-	1,041,655	493,350	1,823,465	7,673,270	1,231,460
Public Works	6,244,613	3,892,820	22,034	40,000	7,056,505	4,613,780	5,570,000
Other	-	-	-	-	520,026	637,950	851,860
Debt Service	390,759	2,211,950	946,331	1,094,140	2,136,793	4,081,980	4,360,610
Capital Outlay	-	5,335,420	145,435	810,000	3,020,315	6,126,950	4,200,320
<b>Total Expenditures</b>	<b>6,635,372</b>	<b>11,440,190</b>	<b>2,640,551</b>	<b>2,919,460</b>	<b>22,981,783</b>	<b>32,456,480</b>	<b>25,711,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>665,982</b>	<b>(4,695,130)</b>	<b>(832,706)</b>	<b>(444,860)</b>	<b>(1,849,369)</b>	<b>(12,942,570)</b>	<b>(4,027,830)</b>
<b>Other Financing Sources</b>							
Sale of Fixed Assets	40,600	1,500	-	-	44,600	173,500	-
Operating Transfers In	2,539	-	858,686	1,094,140	3,683,767	4,432,020	4,194,250
Bond/Loan Proceeds	-	-	6,944,981	-	6,961,107	-	-
<b>Total Otr Financing Sources</b>	<b>43,139</b>	<b>1,500</b>	<b>7,803,667</b>	<b>1,094,140</b>	<b>10,689,474</b>	<b>4,605,520</b>	<b>4,194,250</b>
<b>Other Financing Uses</b>							
Operating Transfers Out	-	-	858,686	1,094,140	3,828,809	4,371,160	4,194,250
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>858,686</b>	<b>1,094,140</b>	<b>3,828,809</b>	<b>4,371,160</b>	<b>4,194,250</b>
<b>Change in Fund Balance</b>	<b>709,121</b>	<b>(4,693,630)</b>	<b>6,112,275</b>	<b>(444,860)</b>	<b>5,011,296</b>	<b>(12,708,210)</b>	<b>(4,027,830)</b>
Capital Contributions	281,650	94,860	-	-	281,650	94,860	-
<b>Beginning Fund Balance</b>	<b>35,028,373</b>	<b>36,019,144</b>	<b>3,667,535</b>	<b>9,779,810</b>	<b>47,887,615</b>	<b>53,180,561</b>	<b>40,567,211</b>
<b>Ending Fund Balance</b>	<b>\$36,019,144</b>	<b>\$31,420,374</b>	<b>\$ 9,779,810</b>	<b>\$ 2,444,650</b>	<b>\$ 53,180,561</b>	<b>\$ 40,567,211</b>	<b>\$ 36,539,381</b>

**FEE SCHEDULE**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
<b>General Fund</b>		
<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 &amp; 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>
<b>General Fund</b>		
<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
<u>Parks &amp; Recreation Fees</u>		
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	\$100	same
<u>Misc. Fees</u>		
FOIA Fees	based on # of pages, postage, & wages	same
<b>Water Fund</b>		
Water Hook-up Fee	\$500	same
<b>Sewer Fund</b>		
Metered Sewer	\$16.20 BSC + \$5.70/ccf	\$16.80 BSC + \$5.90/ccf
Unmetered Sewer	\$16.20 BSC + 6 ccf x \$5.70	\$16.80 BSC + 6 ccf x \$5.90
Sewer Hook-up Capacity Charge	\$2750/RE plus variable inspection fees	same
Non-resident User Charge:		
Large User	\$98.51	same
Small User	\$6.88	same
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

**2019 Capital and Infrastructure Budgeted Items****CAPITAL ITEMS****GENERAL FUND**

Place-making Art	40,000
<b>Total:</b>	<b>40,000</b>

**FIRE EMS EQUIPMENT AND VEHICLE FUND**

Fire Equip replacemt & cal station for air monitor	20,000
<b>Total:</b>	<b>20,000</b>

**SEWER FUND**

Vehicles	90,000
POTW Influent Pump Replacement	496,660
Michael Street Sewer Repair/Replacement	133,700
Tertiary SCADA Panels	32,000
Bypass Pump Replacement	75,000
Solara Generators	100,000
Grit Improvements	2,052,960
System Asset Management	110,000
Honeywell Disgester Complex Chiller	85,000
Hypochlorite Flow Meters	15,000
Roadway Rehab	90,000
Roof Rehab	50,000
<b>Total:</b>	<b>3,330,320</b>

**DDA FUND**

Land Purchases	100,000
Esker Landing Trailhead & Park-\$300,000 in 2018	700,000
Replace Farmers Market Roof	10,000
Non Motorized Pathways	25,000
Development Projects (2016 Bond Proceeds)	225,000
<b>Total:</b>	<b>1,060,000</b>

**INFRASTRUCTURE ITEMS****GENERAL FUND**

Sidewalk - Safe Routes 2 School	123,900
Street Improvements	365,640
<b>Total:</b>	<b>489,540</b>

**DDA FUND**

Streetscape Maintenance and Repair	10,000
Miscellaneous	5,000
<b>Total:</b>	<b>15,000</b>



## 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 12/31/17 the Township had a balance of \$2,473,638 for eight of the largest assessments. The final payment is in 2035. Payments are made from the General Fund.
- In 2014 the Township entered into a five year capital lease for a copier. The payments are made by 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 \$30,176,736 is 36% of the legal debt limit of \$84,984,680.

**Debt Service - All Funds**

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/18	Principal due in 2019	Interest due in 2019	Total 2019 Payments
<b>GOVERNMENTAL FUNDS</b>							
Copier Lease	9,480	2019	Other	206	206	2	208
Phone Lease-estimated	27,702	2020	Other	10,043	5,403	246	5,649
2016 Refunding Bonds (Water)	414,585	2022	GO	282,218	67,433	4,657	72,090
2013 Capital Improvement Bonds	1,200,000	2024	GO	700,000	100,000	14,630	114,630
Gen'l Fund-Drain Assessment	Multiple Yrs	2035	Other	2,278,503	101,700	110,830	212,530
2017 Street Impr SAD Bonds	348,000	2032	SA	340,000	20,000	9,372	29,372
Qualified Energy Conservation	2,613,930	2031	GO	2,342,400	144,000	75,894	219,894
<b>Total Governmental Funds</b>				<b>5,953,370</b>	<b>438,742</b>	<b>215,631</b>	<b>654,373</b>
<b>SEWER FUND</b>							
2016 Refunding Bonds (Sewer)	2,075,415	2022	GO	1,412,783	337,568	23,311	360,879
2014 Sewer Refunding Bonds	1,585,000	2024	GO	1,005,000	155,000	21,796	176,796
2016 DDA Ref Bonds-Sewer	501,002	2024	GO	501,002	78,156	8,016	86,172
2007 Sewer Bonds	9,850,000	2028	Revenue	5,320,000	495,000	90,391	585,391
2010 Sewer Bonds	8,400,000	2032	Revenue	6,300,000	380,000	157,500	537,500
Qualified Energy Conservation	1,470,335	2031	GO	1,317,600	81,000	42,690	123,690
Vactor 5 year purch plan-estimated	266,947	2021	Other	202,987	65,776	5,765	71,541
Capital Lease-Phone	8,058	2020	Other	4,996	2,697	93	2,790
2018 Sewer Bonds	7,500,000	2037	GO	7,500,000	310,000	231,300	541,300
<b>Total Sewer Operating</b>				<b>23,564,368</b>	<b>1,905,197</b>	<b>580,862</b>	<b>2,486,059</b>
<b>TOTAL PRIMARY GOVERNMENT</b>				<b>29,517,738</b>	<b>2,343,939</b>	<b>796,493</b>	<b>3,140,432</b>
<b>DDA FUND</b>							
2016 DDA Ref Bonds-DDA	4,498,998	2024	GO	4,498,998	701,844	71,984	773,828
2016 DDA Development Bonds	1,500,000	2035	GO	1,370,000	65,000	41,733	106,733
2017 DDA Development Bonds	6,750,000	2035	GO	6,750,000	-	212,544	212,544
<b>Total DDA Debt</b>				<b>12,618,998</b>	<b>766,844</b>	<b>326,261</b>	<b>1,093,105</b>
<b>GRAND TOTAL</b>				<b>\$42,136,736</b>	<b>\$ 3,110,783</b>	<b>\$ 1,122,754</b>	<b>\$4,233,537</b>

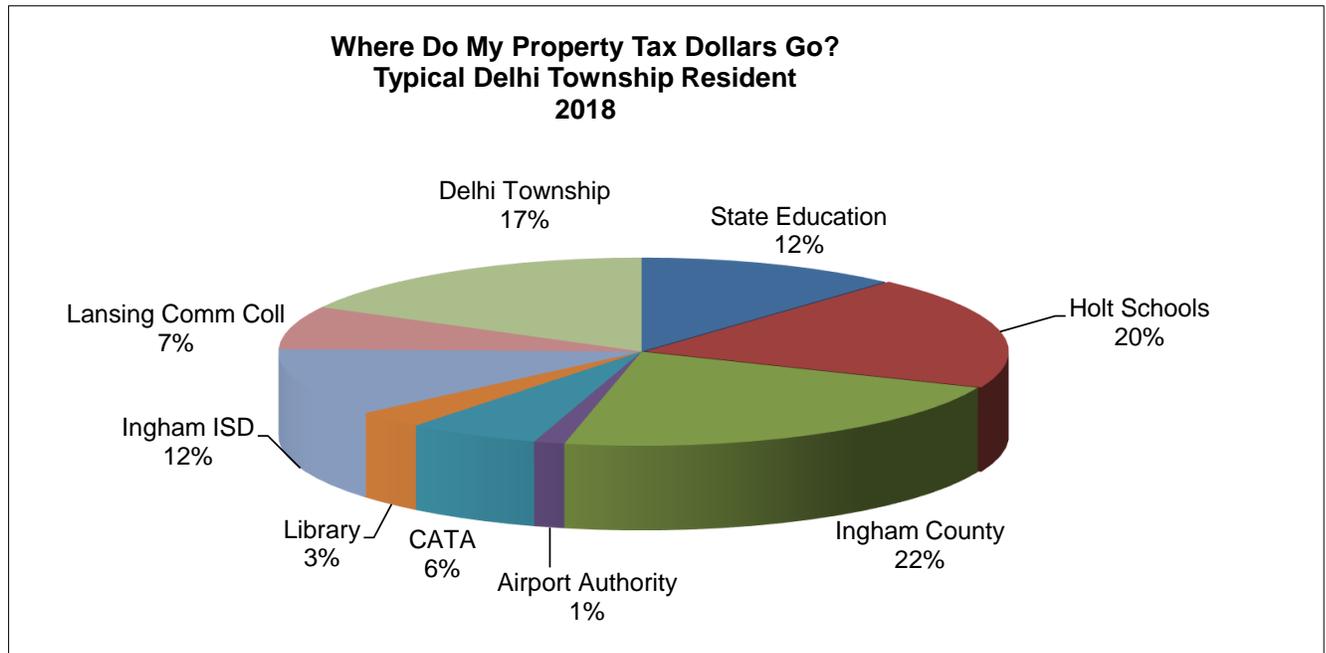
GO = General Obligation  
SA = Special Assessment



### Millage Rates

Typical Delhi Township Resident

Taxing Entity	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
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	10.0673	9.8273	9.9973	9.4973	9.4973	8.8473	8.8473	8.8441	8.8513
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	2.9708	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	7.2903	7.3094	7.8094	7.8094	7.8094	7.8094	7.8094	7.8094	5.4039
<b>Total</b>	<b>51.1916</b>	<b>48.4189</b>	<b>48.1980</b>	<b>48.8680</b>	<b>48.3680</b>	<b>48.3680</b>	<b>47.7180</b>	<b>47.7180</b>	<b>47.6786</b>	<b>45.2803</b>



**Staffing Summary - Full Time Equivalents**

	2017	2018	2019
General Fund			
Manager	3.0	3.0	3.0
Accounting	1.6	1.6	1.6
Parks	11.0	11.4	11.5
Clerk	4.0	4.0	4.0
Information Technology	1.5	1.0	1.0
Buildings & Grounds	4.0	4.0	4.0
Treasurer	3.6	3.2	3.2
Assessing	3.6	3.6	3.6
Community Development	5.0	6.0	6.0
<b>Total General Fund</b>	<b>37.3</b>	<b>37.8</b>	<b>37.9</b>
Fire Fund	27.7	27.1	27.1
Sewer Fund	23.6	23.6	22.6
DDA	2.0	2.0	2.0
<b>Total All Funds</b>	<b>90.6</b>	<b>90.6</b>	<b>89.7</b>

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.

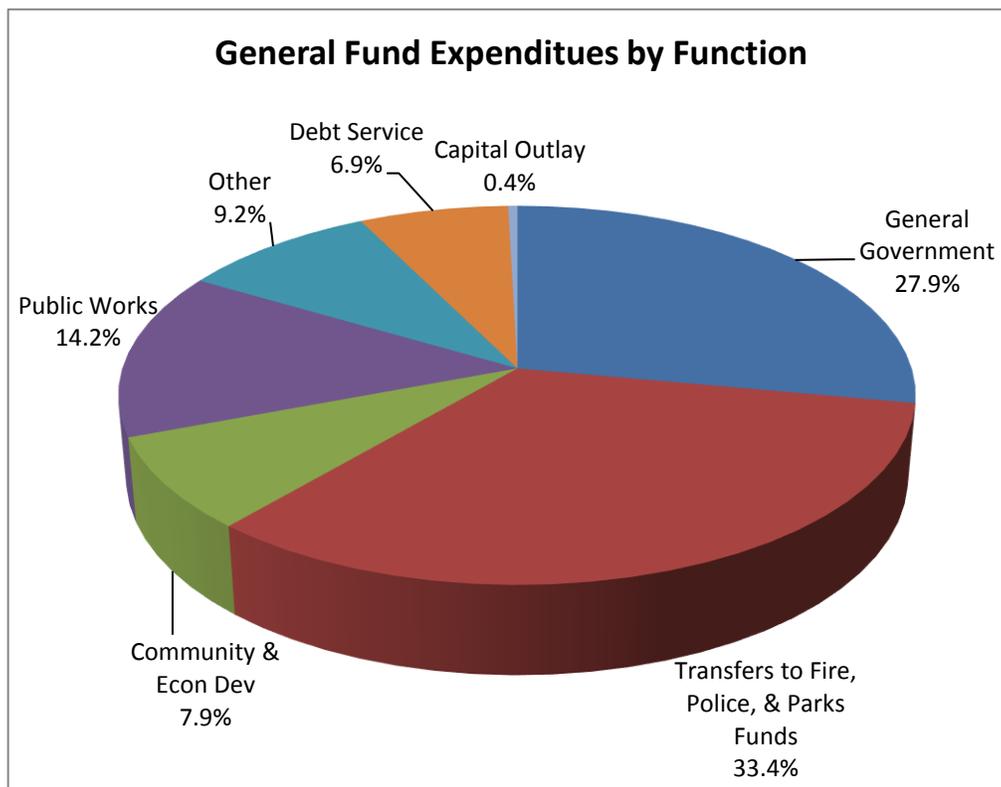
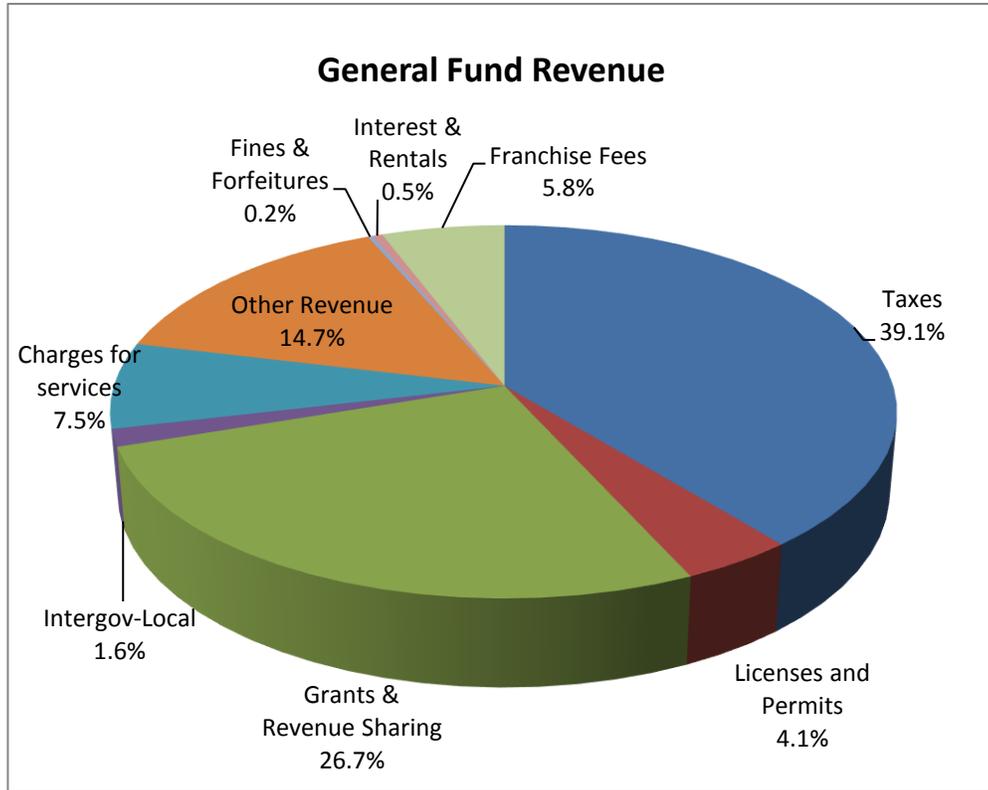
There are currently fourteen departments (also referred to as “Activities”) in the General Fund. They are:

- 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>Revenue</b>				
Taxes	\$ 3,273,738	\$ 3,277,400	3,319,800	3,381,300
Licenses and Permits	659,867	345,500	359,450	354,000
Grants & Revenue Sharing	2,547,192	2,136,400	2,351,340	2,307,530
Intergovernmental-Local	133,313	136,720	131,720	129,630
Charges for services	712,230	628,210	640,980	645,040
Other Revenue	1,518,399	1,326,960	1,333,610	1,276,270
Fines & Forfeitures	18,846	20,000	22,300	20,000
Interest & Rentals	51,300	25,000	40,000	40,000
Franchise Fees	512,700	513,200	498,050	499,000
<b>Total Revenue</b>	<b>9,427,585</b>	<b>8,409,390</b>	<b>8,697,250</b>	<b>8,652,770</b>
<b>Expenditures</b>				
Legislative	101,979	109,420	109,400	109,420
Manager	337,237	360,630	374,420	386,660
Accounting	137,368	151,540	158,850	153,790
Clerk	301,943	345,070	326,190	349,240
Information Technology	252,378	264,000	250,160	286,370
Treasurer	252,309	284,840	262,480	269,670
Assessing	310,406	412,900	319,720	390,000
Elections	66,595	100,190	102,110	9,740
Building & Grounds	1,976,530	698,570	730,510	637,430
Stormwater	536,032	507,320	508,820	491,840
Infrastructure	1,211,602	1,257,500	478,820	1,132,540
Community Development	799,271	817,200	737,520	778,110
Parks Administration	250,569	278,630	277,380	-
Parks	989,019	593,200	532,490	-
Recreation	47,423	67,400	66,980	-
Other Functions	535,793	517,100	644,820	856,450
Debt Service	436,340	369,770	334,680	334,530
<b>Total Expenditures</b>	<b>8,542,793</b>	<b>7,135,280</b>	<b>6,215,350</b>	<b>6,185,790</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	1,600	150,000	172,000	-
Bond/Loan Proceeds	12,537	-	-	-
Transfer Out to Parks Fund	-	-	-	(183,190)
Transfer Out to Fire Fund	(1,276,809)	(1,634,430)	(1,765,410)	(1,347,110)
Transfer Out to Police Fund	(1,545,733)	(1,603,730)	(1,594,540)	(1,569,810)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,808,405)</b>	<b>(3,088,160)</b>	<b>(3,187,950)</b>	<b>(3,100,110)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,923,613)</b>	<b>(1,814,050)</b>	<b>(706,050)</b>	<b>(633,130)</b>
<b>Fund Balance, Beginning</b>	<b>8,773,059</b>	<b>6,849,446</b>	<b>6,849,446</b>	<b>6,143,396</b>
<b>*Total Fund Balance, Ending</b>	<b>\$ 6,849,446</b>	<b>\$ 5,035,396</b>	<b>\$ 6,143,396</b>	<b>\$ 5,510,266</b>
* Includes Fund Balance set aside for:				
CSC Carpet and Paint	60,000	60,000	60,000	60,000
Cemetery Improvements	65,000	75,000	75,000	85,000
Asphalt Replacement/Repair	-	-	-	50,000
<b>Total Set Aside for Future Capital Outlay</b>	<b>125,000</b>	<b>135,000</b>	<b>135,000</b>	<b>195,000</b>





### 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 2019 is 764,836,279. The millage rate is 4.2982. Multiplying the taxable value by the millage rate results in 3,287,419. 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 186,298,685. This reduces the Township’s property tax revenue by \$320,300. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 7,340,300 of taxable value, which reduces the Township’s property tax by another \$31,550. 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 2019 is \$2,923,820.

**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 4.2982 mills. The taxable value for those properties is 4,083,567. 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. 2019 revenue is budgeted at \$11,840.

**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 2019.

**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 \$25,000 has been made for 2019.

**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 (2019 revenue is based on the taxable value on the 2018 warrant), the corresponding administrative fee is recognized in the year of the warrant (2019). Since the 2019 warrant won’t be known until late 2018, the administrative fee of \$415,000 is estimated.

**Building Permits** **451.000**

\$7 is charged per \$1,000 of valuation with a \$60 minimum. Estimated revenue for 2019 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 2019 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 \$142,000 for 2019.

**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 \$2,000,000, and statutory revenue is budgeted at \$68,400 for 2019.

**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 2019 is \$11,600.

**District Library Contributions** **587.000**

The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2019 is \$15,000.

**Rental Registration and Inspection** **620.000**

All rental properties are charged a registration fee of \$110 per parcel plus \$33 per unit every 2 years which is intended to cover the costs of biennial inspections. Re-inspection fees, new rental origination fees, etc, are also charged here. The budget for 2019 is \$90,000.

**Fire Department Service Fees** **632.000**

This line item includes a contractual flat amount paid by Alaiedon Township plus charges to Alaiedon Township for actual fire runs. There are also false alarm fees, non-residential vehicle fire run fees, and other miscellaneous revenue in this line item. The 2019 budget for this account is \$30,000.

**Ambulance Fees** **633.000**

Ambulance calls are \$800 for basic and advanced life support plus \$12.50/mile. \$850,000 is budgeted for 2019.

**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. 2019 revenue is budgeted at \$24,000.

**Cemetery Lot Sales** **635.000**

Lots sold to residents are \$750 and \$1,400 to non-residents. Sales are made through the Clerk’s office. Revenues are projected to be \$20,000.

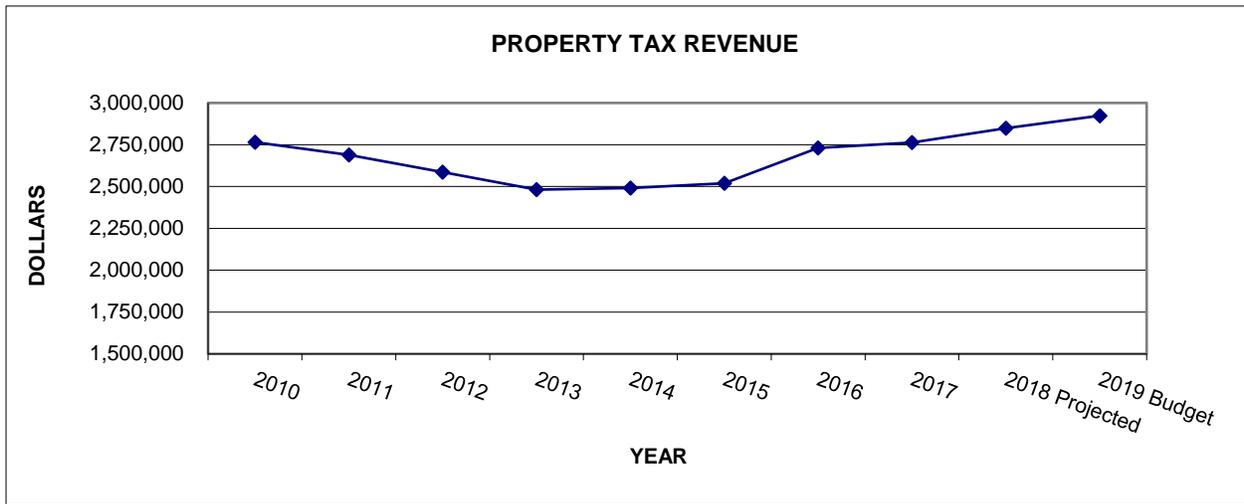


<b>Recreation Fees</b>	<b>651.010</b>
Fees of \$25 to \$60 are charged to the participants in various recreational programs. Adult and youth travel softball and baseball teams are charged a team rate. \$60,000 is budgeted for 2019, based on current levels of participation.	
<b>Interest</b>	<b>664.000</b>
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 \$40,000 for 2019 revenue.	
<b>Streetlight Special Assessment</b>	<b>672.010</b>
The annual electrical cost of a taxpayer's streetlight is added to the taxpayer's bill each year and recognized as revenue to the Township in December when the assessment is billed.	
<b>Blacktop &amp; Road Special Assessment</b>	<b>672.020</b>
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.	
<b>Cable Franchise Fees</b>	<b>694.020 &amp; 694.025</b>
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.	
<b>Board of Water and Light Franchise Fee</b>	<b>694.030</b>
The Township receives 4% of the BWL electricity revenue within the Township.	
<b>Cost Allocation from the Sewer Fund</b>	<b>699.030</b>
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 2019 allocation is budgeted at \$380,540.	

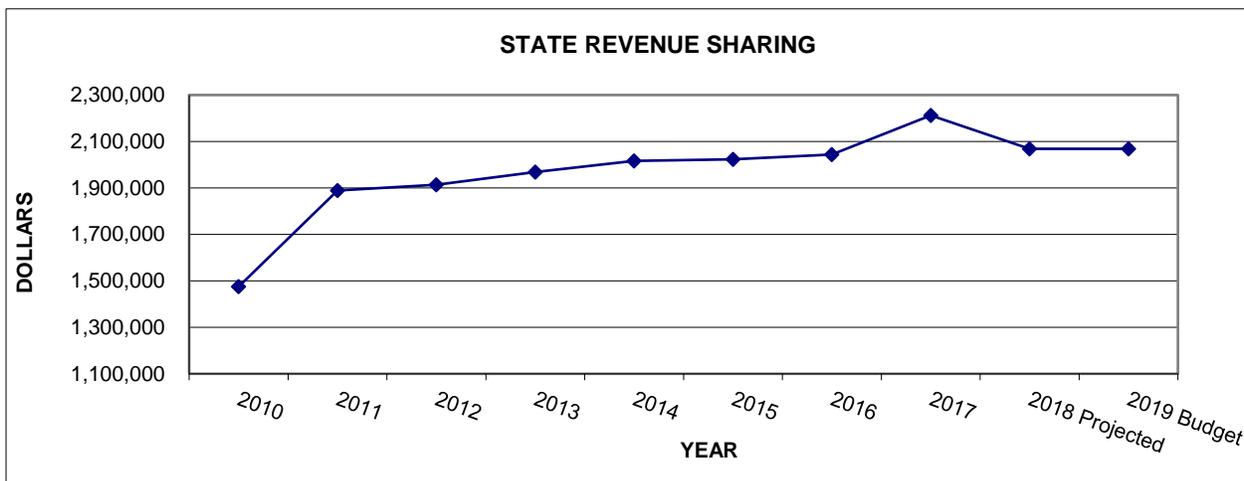
**GENERAL FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-000.00-403.000	CUR REAL/PERS PROP TAX	\$ 2,763,658	\$ 2,777,000	\$ 2,848,000	\$ 2,923,820
101-000.00-404.000	IFT/CFT & SERVICE FEES	17,837	15,400	15,800	11,480
101-000.00-423.000	TRAILER PARK FEES	6,778	5,000	6,000	6,000
101-000.00-441.000	LOCAL COMM STABILIZ	50,888	50,000	-	-
101-000.00-445.000	DELQ TAX	3,717	5,000	5,000	5,000
101-000.00-445.005	DELINQ INTEREST & PEN	13,925	20,000	30,000	20,000
101-000.00-447.000	PROPERTY TAX ADMIN FEE	416,935	405,000	415,000	415,000
101-000.00-451.000	BUILDING PERMITS	310,747	150,000	150,000	150,000
101-000.00-452.000	PLAT REVIEW FEES	1,774	-	1,680	-
101-000.00-453.000	SOIL EROSION & SEDIMENT	36,334	30,000	30,000	30,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	107,245	50,000	50,000	50,000
101-000.00-456.000	PLUMBING PERMIT FEES	61,072	36,000	36,000	36,000
101-000.00-457.000	MECHANICAL PERMIT FEES	94,820	56,000	56,000	56,000
101-000.00-458.000	FIRE INSPECTION FEES	13,102	4,000	12,500	12,500
101-000.00-460.000	FIRE DEPT. BURNING PERM	1,800	2,000	2,000	2,000
101-000.00-476.000	MISC LIC, PERMITS & FEES	5,200	4,000	4,000	4,000
101-000.00-505.000	FEDERAL GRANT	67,574	-	67,280	63,550
101-000.00-570.000	STATE GRANTS	255,211	56,000	2,880	2,880
101-000.00-571.000	MISC GRANTS	-	-	40,000	-
101-000.00-573.000	LOCAL COMM STABILIZ	-	-	161,100	161,100
101-000.00-574.020	REV SHAR-SALES CONSTIT.	2,136,750	2,000,000	2,000,000	2,000,000
101-000.00-574.021	REV SHAR-SALES STATUTOR	75,490	68,400	68,400	68,400
101-000.00-574.030	RETURNABLE LIQ LICENSE	11,854	11,000	11,000	11,000
101-000.00-574.040	ST SHARE REV-RT OF WAY	12,167	12,000	11,680	11,600
101-000.00-581.000	INTERGOVERNMENTAL REV	118,810	116,720	116,720	114,630
101-000.00-587.000	DISTRICT LIBRARY CONTRIB	14,503	20,000	15,000	15,000
101-000.00-620.000	RENTAL REG & INSPECT	113,852	90,000	100,100	90,000
101-000.00-623.000	REZONING APPL FEES	2,628	-	2,270	-
101-000.00-623.010	ZONING CERTIFICATION	250	-	150	-
101-000.00-624.000	SPECIAL USE PERMITS	10,881	1,500	2,430	1,500
101-000.00-625.000	BOARD OF APPEAL FEES	2,160	1,000	1,420	1,000
101-000.00-628.000	SITE PLAN REVIEW FEES	10,625	3,000	1,870	3,000
101-000.00-632.000	FIRE DEPART SERVICE FEES	32,336	24,000	28,000	30,000
101-000.00-633.000	AMBULANCE FEES	857,901	900,000	875,000	850,000
101-000.00-634.000	CEMETERY - BURIAL FEES	37,234	24,000	22,000	24,000
101-000.00-635.000	CEMETERY - LOT SALES	38,600	20,000	20,000	20,000
101-000.00-636.000	PASSPORT FEES	24,826	28,000	28,000	30,000
101-000.00-651.010	RECREATION FEES	59,579	60,000	60,000	60,000
101-000.00-651.020	PARKS FACILITY FEES	7,800	6,000	7,800	7,000
101-000.00-651.060	SENIOR CITIZEN EVENT REV	475	500	500	-
101-000.00-660.000	CODE ENFORCEMENT REV	18,846	20,000	22,300	20,000
101-000.00-664.000	INTEREST	51,300	25,000	40,000	40,000
101-000.00-672.010	STREETLIGHT SPEC ASSMT	313,903	312,700	320,570	320,570
101-000.00-672.020	BLACKTOP & ROAD SAD	55,977	46,200	52,340	43,700
101-000.00-672.030	SIDEWALK ASSESSMENTS	6,065	6,060	6,060	-
101-000.00-673.000	SALE OF FIXED ASSETS	1,600	150,000	172,000	-
101-000.00-675.010	DONATIONS	3,616	-	640	-
101-000.00-676.010	ELECTION EXPENSE REIMB	31,943	-	-	-
101-000.00-687.000	REFUNDS/REBATE/REIMB	280,221	61,000	77,500	61,000
101-000.00-694.000	MISCELLANEOUS REVENUE	713	1,000	1,500	1,000
101-000.00-694.020	COMCAST CABLE FRANCH	310,063	305,000	303,000	303,000
101-000.00-694.025	CABLE FRANCHISE FEES	60,427	66,000	55,000	55,000
101-000.00-694.030	BWL FRANCHISE FEE	142,210	142,200	140,050	141,000
101-000.00-694.040	DAILY CASH OVER/SHORT	5	-	-	-
101-000.00-698.060	CAPITAL LEASE PROCEEDS	12,537	-	-	-
101-000.00-699.030	COST ALLOC-FROM SEWER	354,960	372,710	372,710	380,540
<b>Total</b>		<b>\$ 9,441,723</b>	<b>\$ 8,559,390</b>	<b>\$ 8,869,250</b>	<b>\$ 8,652,270</b>

### Revenue Trends



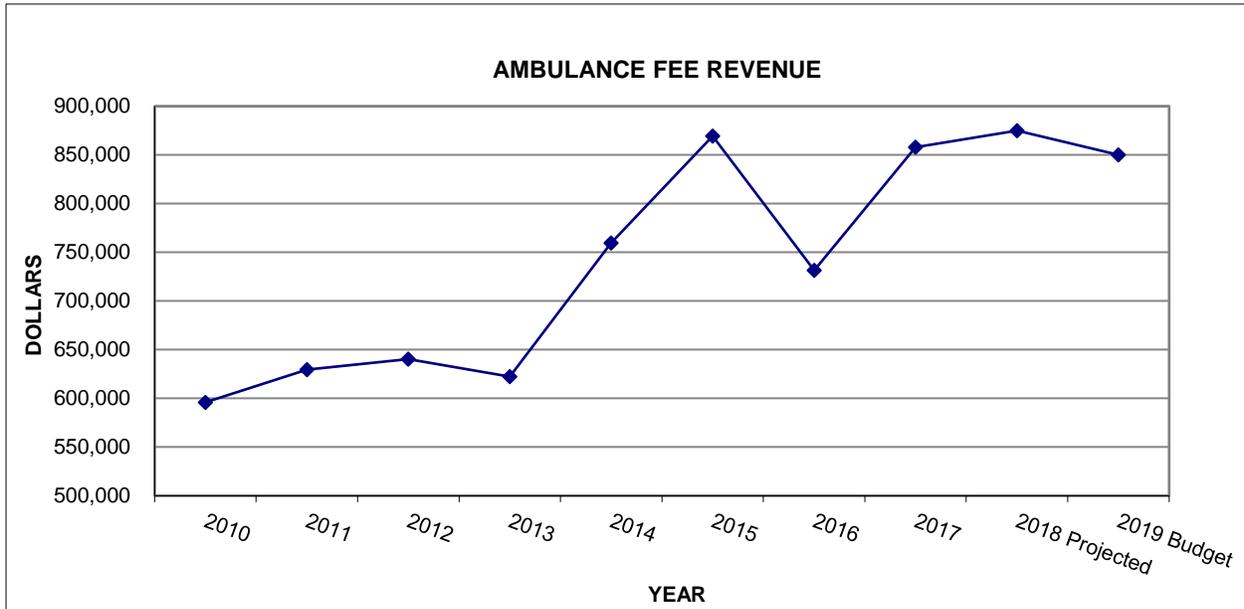
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value dropped dramatically, and development slowed due to the economic recession. Tax revenue began increasing in 2014, but growth in revenue is depressed due to the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



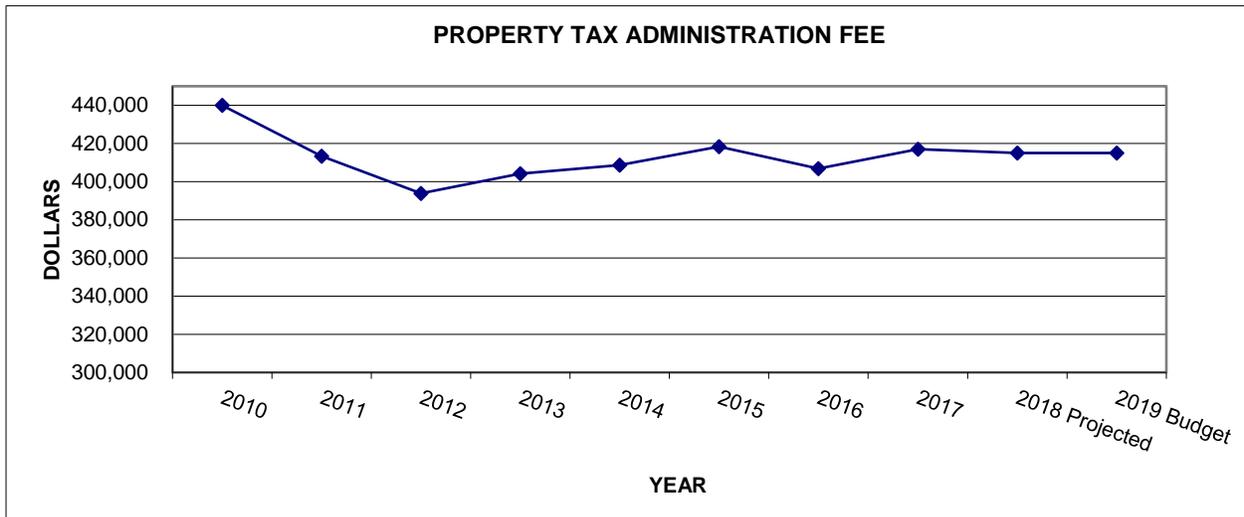
The amount of state revenue sharing received by the Township is based on a formula using sales tax, population, and other factors. As the State of Michigan reduced the statutory portion of revenue sharing, the amount received by the Township fell through 2010. With the 2010 census data revealing the increase in population, the amount received increased. The 2019 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.

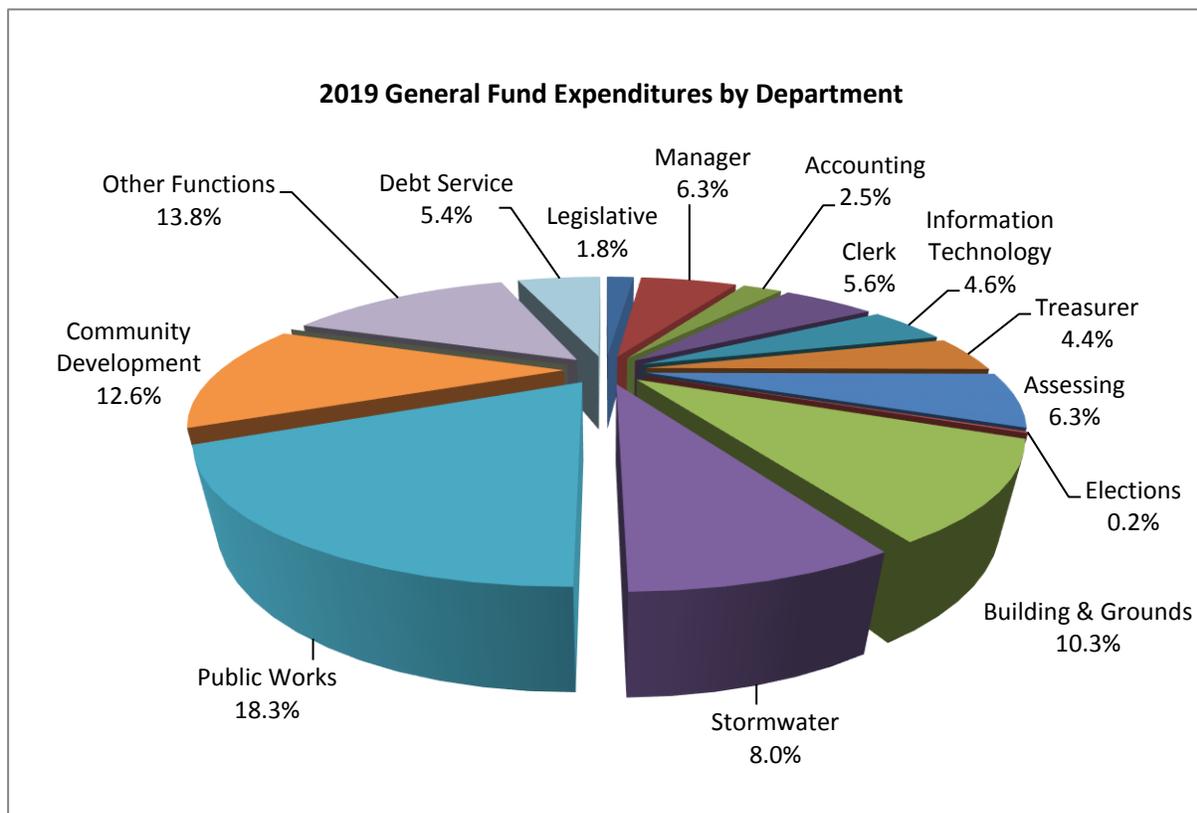


The Township receives 1% of all tax collections as an administration fee. As property taxes increase and decrease, the administration fee follows that trend.



**GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT**

Department Name	Department Number	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Legislative	101.00	101,979	109,420	109,400	109,420
Manager	171.00	337,237	360,630	374,420	386,660
Accounting	191.00	137,368	151,540	158,850	153,790
Clerk	215.00	301,943	345,070	326,190	349,240
Information Technology	228.00	252,378	264,000	250,160	286,370
Treasurer	253.00	252,309	284,840	262,480	269,670
Assessing	257.00	310,406	412,900	319,720	390,000
Elections	262.00	66,595	100,190	102,110	9,740
Building & Grounds	265.00	1,976,530	698,570	730,510	637,430
Stormwater	281.00	536,032	507,320	508,820	491,840
Public Works	446.00	1,211,602	1,257,500	478,820	1,132,540
Community Development	721.00	799,271	817,200	737,520	778,110
Parks Administration	752.00	250,569	278,630	277,380	-
Parks	771.00	989,019	593,200	532,490	-
Recreation	774.00	47,423	67,400	66,980	-
Other Functions	850.00	535,793	517,100	644,820	856,450
Debt Service	905.00	436,340	369,770	334,680	334,530
		8,542,794	7,135,280	6,215,350	6,185,790





**DEPARTMENT - Legislative (101)**

**Purpose or Objective of this Department:**

Provide legislative leadership and management support for Delhi Charter Township.

**Activities of this Department**

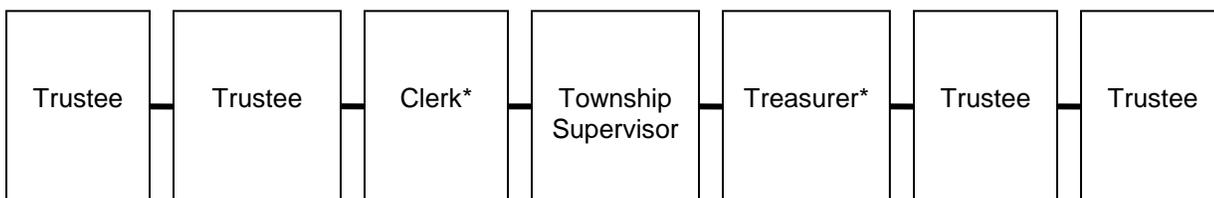
Expenditures in this activity include Supervisor and Trustees' salaries, education, training, and travel; miscellaneous expenditures related to Township Board activities; dues for Township membership in organizations that support activities of the Township.

**Year 2019 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 2019 budget requests expenditures of \$109,420, an increase of \$20 from the 2018 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Michigan Association of Township Supervisors, Holt/Dimondale School Business Alliance, Capital Area Safety Council, Michigan Municipal League, and the Lansing Economic Area Partnership.



\*Treasurer and Clerk are budgeted in other departments.



## LEGISLATIVE

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-101.00-707.000	BD OF TRUSTEES-SALARY	\$ 67,791	\$ 68,060	\$ 68,060	\$ 67,800
101-101.00-715.000	SOCIAL SEC/MEDICARE	4,451	4,540	4,540	4,520
101-101.00-717.000	LIFE INSURANCE	306	310	310	310
101-101.00-718.000	PENSION CONTRIBUTION	307	350	330	330
101-101.00-724.000	WORKERS COMP	90	160	160	160
101-101.00-802.000	MEMBERSHIP,DUES,SUBS	27,523	30,500	30,500	30,800
101-101.00-956.000	MISCELLANEOUS	-	1,000	1,000	1,000
101-101.00-960.000	EDUCATION & TRAINING	1,511	4,500	4,500	4,500
<b>Total</b>		<b>\$ 101,979</b>	<b>\$ 109,420</b>	<b>\$ 109,400</b>	<b>\$ 109,420</b>



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**Legislative Performance Indicators**

	2013	2014	2015	2016	2017
Committee of the Whole Meetings	18	20	19	16	13
Regular Board Meetings	20	22	21	21	19
Joint Board Meetings	1	2	1	1	1
Special Board Meetings	1	0	0	0	0
Budget Meetings	3	3	3	3	3
Agenda Items Presented/Acted Upon	293	316	305	322	259
Agenda Pages Reviewed	2889	2521	2686	3034	2403



## 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

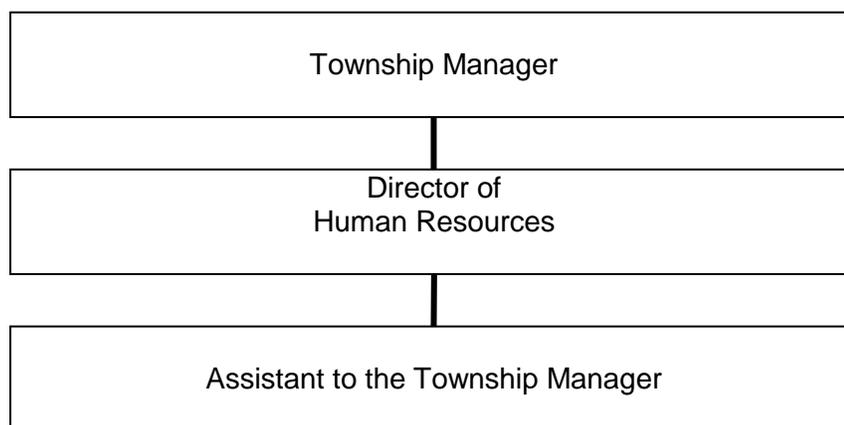
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

### Year 2019 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 2019 budget requests expenditures of \$386,660, which is an increase of \$12,240 from 2018 projected actual expenditures. This budget reflects the cost of three full-time staff members (Township Manager, Director of Human Resources, and Assistant to the Township Manager) to meet its goals and objectives.





**MANAGER'S OFFICE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-171.00-703.000	SALARIES	\$ 230,700	\$ 244,120	\$ 260,140	\$ 258,660
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-171.00-703.010	OVERTIME	-	780	-	-
101-171.00-715.000	SOCIAL SEC/MEDICARE	18,273	20,040	20,720	20,600
101-171.00-716.000	HEALTH INSURANCE	30,565	31,880	34,280	47,520
101-171.00-716.010	DENTAL INSURANCE	3,302	3,480	3,180	3,980
101-171.00-717.000	LIFE INSURANCE	1,178	1,250	1,330	1,320
101-171.00-718.000	PENSION CONTRIBUTION	28,837	30,520	32,520	32,340
101-171.00-719.000	DISABILITY INSURANCE	1,753	1,860	1,980	1,970
101-171.00-723.000	AUTO EXPENSE ALLOW	10,567	10,370	3,900	3,900
101-171.00-724.000	WORKERS COMP	610	1,180	1,220	1,220
101-171.00-726.000	OFFICE SUPPLIES	-	250	250	250
101-171.00-802.000	MEMBERSHIP,DUES,SUBS	3,908	3,600	3,600	3,600
101-171.00-853.000	TELEPHONE/COMM	722	600	600	600
101-171.00-956.000	MISCELLANEOUS	422	1,700	1,700	1,700
101-171.00-960.000	EDUCATION & TRAINING	3,898	6,500	6,500	6,500
<b>Total</b>		<b>\$ 337,237</b>	<b>\$ 360,630</b>	<b>\$ 374,420</b>	<b>\$ 386,660</b>

<b>Staffing Levels</b>			
	<b>2017</b>	<b>2018</b>	<b>2019</b>
Township Manager	1.00	1.00	1.00
Asst. Twp. Mgr of Human Resou	1.00	1.00	1.00
Admin. Asst./Deputy Supervisor	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



### Manager's Office Performance Indicators

1. TOWNSHIP BOARD					
	2013	2014	2015	2016	2017
Number of Township Board Meetings Attended	25	27	25	21	21
Number of Township Board Agenda Items Prepared	293	316	305	322	259
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	15	15	15	15
2. STAFF DEVELOPMENT					
	2013	2014	2015	2016	2017
Number of Department Head Staff Meetings Held	9	7	9	8	7
Number of Employee Staff Meetings Held	3	3	3	3	3
3. PERSONNEL					
	2013	2014	2015	2016	2017
Number of Full-Time Job Postings	1	1	8	5	7
Number of Part-Time Job Postings	4	4	1	2	4
Number of Full-Time Employees Hired	1	1	7	5	6
Number of Part-Time Employees Hired	4	4	1	2	2
Number of Full-Time Employees Separated	1	1	4	2	3
Number of Part-Time Employees Separated	1	1	2	4	2
4. BENEFITS					
	2013	2014	2015	2016	2017
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	22	19	19	21	19
Two-Party Coverage	8	8	7	6	5
Single-Party Coverage	10	12	11	14	19
Retiree Coverage	12	13	13	14	14
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	25	23	24	25	28
Two-Party Coverage	18	19	15	19	15
Single-Party Coverage	12	13	13	14	17
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	17	14	14	16	19
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	2	2	2
5. RISK MANAGEMENT					
	2013	2014	2015	2016	2017
Total Number of Recordable Work-Related Injuries and Illnesses	6	5	7	2	9
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	73	0	0	0	417



**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.

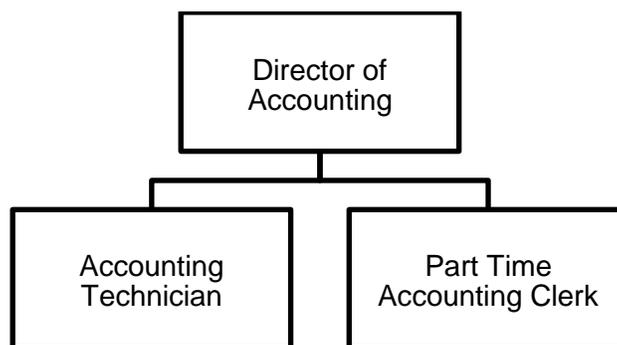
**Activities of this Department:** Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, reconcile bank statements, and file required reports with the State and Federal governments. Oversight responsibilities 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 2019 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 2019 budget request is for \$153,790 a decrease of \$5,060 from the projected 2018 budget. The 2019 budget includes a contracted Director, a full-time Accounting Technician, and a part-time Accounting Clerk (25 hours/week).





**ACCOUNTING**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-191.00-703.000	SALARIES	\$ 56,897	\$ 60,060	\$ 60,060	\$ 63,760
101-191.00-703.005	PART TIME HELP	26,289	27,470	19,800	24,400
101-191.00-715.000	SOCIAL SEC/MEDICARE	4,571	5,000	5,000	5,250
101-191.00-716.000	HEALTH INSURANCE	5,230	6,220	6,410	5,820
101-191.00-716.010	DENTAL INSURANCE	481	510	510	500
101-191.00-717.000	LIFE INSURANCE	291	320	320	330
101-191.00-718.000	PENSION CONTRIBUTION	7,895	8,330	8,100	8,700
101-191.00-719.000	DISABILITY INSURANCE	432	460	460	490
101-191.00-724.000	WORKERS COMP	200	250	250	300
101-191.00-726.000	OFFICE SUPPLIES	1,067	1,700	1,700	1,700
101-191.00-802.000	MEMBERSHIP,DUES,SUBS	428	450	450	450
101-191.00-807.000	AUDIT FEES	7,488	7,720	8,940	7,940
101-191.00-818.000	CONTRACTUAL SERVICES	24,662	30,900	44,700	32,000
101-191.00-956.000	MISCELLANEOUS	730	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	706	1,650	1,650	1,650
<b>Total</b>		<b>\$ 137,368</b>	<b>\$ 151,540</b>	<b>\$ 158,850</b>	<b>\$ 153,790</b>

	Staffing Levels		
	2017	2018	2019
Director-contracted			
Accounting Technician	1.00	1.00	1.00
Accounting Clerk	0.63	0.63	0.63
Total	1.63	1.63	1.63



## Accounting Performance Indicators

	Year Ended 12/31/13	Year Ended 12/31/14	Year Ended 12/31/15	Year Ended 12/31/16	Year Ended 12/31/17
Number of manual journal entries	704	715	695	704	729
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	187	178	162	157	153
Number of W-2's processed	180	273	245	328	263
Number of payroll checks processed	1,179	1,100	995	1,101	760
Number of payroll direct deposits	2,250	2,571	2,190	2,280	2,266
Number of purchase orders processed	435	457	441	431	377
Number of accounts payable checks processed (not including voids)	2,165	2,149	2,069	1,959	1,928
Number of accounts payable e-checks processed	476	527	606	707	679
Number of accounts payable checks voided (not including checks voided by system)	19	34	13	21	20
Percent general fund departments at or below budget	100%	100%	100%	100%	95%
Budget amendments prepared	4	4	4	3	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

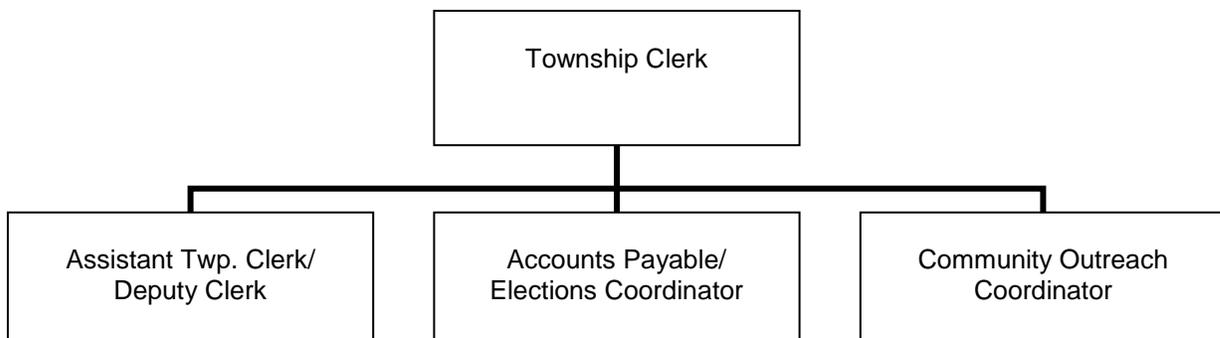
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices.
- Record Township board meetings, committee meetings and special meetings and prepare minutes; ensure necessary functions are performed following board meetings.
- Prepare accounts payable checks.
- Cemetery administration; collect fees and prepare documents for cemetery related operations.
- Answer main telephone line for the Township and greet customers.
- FOIA Coordinator.
- Voter Registration and Election Administration.
- Notary Public service.
- Issue Transient Sales Licenses.
- Provide information outreach; maintain Township web site, Township Newsletter, programming of LED sign, social media.
- Provide complete passport services.

#### Year 2019 Goals

1. Continue in-depth cross training of staff.
2. Continue to elevate community outreach using the Township web site, Township newsletter, social media and news and print media outlets.
3. Continue to produce videos to educate residents about Township issues and promote events.
4. Install interactive kiosk in the lobby of the Community Services Center.
5. Explore various alternative burial options for Maple Ridge Cemetery.
6. Implement interactive mapping for Township cemeteries with links to file information.
7. Bring back publication of annual events guide.

#### Resources Needed

The 2019 budget shows 2018 projected expenditures to be \$326,190, a decrease of \$18,880 from 2018 budgeted expenditures. 2019 requested expenditures are \$349,240, an increase of \$23,050 from 2018 projected actual expenditures. The increase is due to 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.





**CLERK'S OFFICE**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-215.00-703.000	SALARIES	\$ 193,006	\$ 214,210	\$ 206,500	\$ 220,130
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-215.00-715.000	SOCIAL SEC/MEDICARE	14,111	16,580	15,990	17,030
101-215.00-716.000	HEALTH INSURANCE	42,784	53,110	43,700	44,130
101-215.00-716.010	DENTAL INSURANCE	3,880	4,600	3,190	3,470
101-215.00-717.000	LIFE INSURANCE	978	1,090	1,050	1,120
101-215.00-718.000	PENSION CONTRIBUTION	23,838	26,780	25,810	27,520
101-215.00-719.000	DISABILITY INSURANCE	1,463	1,630	1,570	1,670
101-215.00-724.000	WORKERS COMP	421	820	1,430	1,520
101-215.00-740.000	MATERIAL & SUPPLIES	977	1,500	2,000	2,000
101-215.00-803.001	POSTAGE-PASSPORTS	2,052	2,000	3,000	3,000
101-215.00-817.000	CODIFICATION OF TWP ORD	2,239	5,000	5,000	5,000
101-215.00-818.000	CONTRACTUAL SERVICES	841	800	1,200	1,200
101-215.00-853.000	TELEPHONE/COMM	(79)	-	-	-
101-215.00-870.000	MILEAGE	95	250	250	250
101-215.00-902.000	PUBLISH/LEGAL NOTICES	9,833	8,000	10,000	12,000
101-215.00-956.000	MISCELLANEOUS	340	1,000	1,500	1,500
101-215.00-960.000	EDUCATION & TRAINING	2,664	5,200	1,500	5,200
<b>Total</b>		<b>\$ 301,943</b>	<b>\$ 345,070</b>	<b>\$ 326,190</b>	<b>\$ 349,240</b>

Staffing Levels			
	2017	2018	2019
Clerk	1.00	1.00	1.00
Asst. Clerk/Deputy Clerk	1.00	1.00	1.00
Accts Payable/Elections Coord.	1.00	1.00	1.00
Community Outreach Coord.	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



## Clerk's Department Performance Indicators

<b>WEB SITE ACTIVITY</b>					
	2013	2014	2015	2016	2017
Pageviews (visitors)	181,666	213,655	205,542	229,065	<b>203,002</b>
Desktop	74%	65%	63%	58%	<b>56%</b>
Mobile	19%	26%	30%	35%	<b>37%</b>
Tablet	7%	9%	7%	7%	<b>7%</b>
<b>SOCIAL MEDIA</b>					
Delhi Township facebook page "likes"	1,229	1,398	1,845	5,262	<b>6,498</b>
Followers for @delhitwp on Twitter	1,258	1,386	1,629	1,745	<b>1,825</b>
<b>FOIA REQUESTS</b>					
Freedom of Information Act Requests	43	44	33	52	<b>61</b>
<b>NOTARY PUBLIC</b>					
Signatures Notarized	350	320	250	411	<b>350</b>
<b>MEETINGS</b>					
Board, Committee, and Special Meetings (to prepare minutes/follow up action)	43	52	48	49	<b>48</b>
<b>LEGAL NOTICES</b>					
Legal Notices Published by Clerk's Office	40	54	43	57	<b>34</b>
<b>TRANSIENT SALES LICENSES</b>					
Transient Sales Licenses Issued	15	8	9	6	<b>7</b>
<b>ACCOUNTS PAYABLE</b>					
Accounts Payable Checks Prepared	2,669	2,705	2,680	2,287	<b>2,618</b>
<b>PASSPORT SERVICES</b>					
Passport Applications Processed	--	--	--	47*	<b>689</b>
Passport Photos Taken	--	--	--	53*	<b>752</b>
Passport Service Revenue	--	--	--	\$1,175*	<b>\$24,826</b>
<i>*Began passport services in December 2016.</i>					
<b>CEMETERY</b>					
	2013	2014	2015	2016	2017
Total Interments	54	41	46	51	<b>62</b>
Regular	37	20	30	29	48
Cremation	15	14	11	20	13
Columbarium	2	7	5	2	1
Plots Sold	26	29	29	20	<b>51</b>
Niches Sold	10	6	9	0	<b>0</b>
Foundation Orders Processed	34	32	22	31	<b>47</b>
Plots Sold to Township	3	4	7	5	<b>2</b>
Cemetery Revenue	\$50,749	\$45,740	\$63,486	\$48,304	<b>\$75,834</b>



**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.

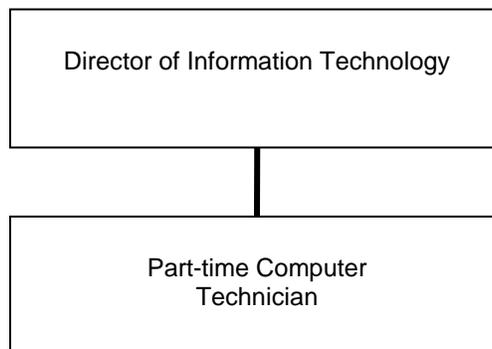
**Year 2019 Goals:**

1. Replace up to 20 desktop PC's and monitors.
2. Prepare for Windows 7 end-of-life.
3. Manage the implementation of new, separate network for the Department of Public Services.

**Resources needed:** The attached year 2019 budget reflects expenditures of \$286,370, an increase of \$36,210 from the 2018 projected budget expenditure of \$250,160. The increase reflects the need to replace computers in anticipation for the end of Windows 7 support in 2020.

**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.





**INFORMATION TECHNOLOGY**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-228.00-703.000	SALARIES	\$ 45,257	\$ 66,110	\$ 66,110	\$ 70,600
101-228.00-703.005	PART TIME HELP	31,871	25,100	1,700	1,750
101-228.00-715.000	SOCIAL SEC/MEDICARE	5,717	7,000	5,200	5,550
101-228.00-716.000	HEALTH INSURANCE	4,142	7,500	7,660	7,070
101-228.00-716.010	DENTAL INSURANCE	321	540	470	500
101-228.00-717.000	LIFE INSURANCE	197	350	350	360
101-228.00-718.000	PENSION CONTRIBUTION	3,753	8,240	8,270	8,830
101-228.00-719.000	DISABILITY INSURANCE	220	510	510	540
101-228.00-724.000	WORKERS COMP	242	300	200	320
101-228.00-740.000	MATERIAL & SUPPLIES	4,546	9,250	9,250	9,250
101-228.00-818.000	CONTRACTUAL SERVICES	72,019	55,000	62,000	65,000
101-228.00-853.000	TELEPHONE/COMM	275	-	540	-
101-228.00-870.000	MILEAGE	225	1,000	300	1,000
101-228.00-930.001	HARDWARE MAINTENANCE	-	2,000	500	2,000
101-228.00-930.025	COMPUTER EQUIPMENT	2,372	26,600	26,600	36,600
101-228.00-930.030	SOFTWARE MAINT	42,193	48,000	58,000	67,500
101-228.00-932.000	COMPUTER PRGM CHANGES	153	4,000	1,000	4,000
101-228.00-956.000	MISCELLANEOUS	206	500	500	500
101-228.00-960.000	EDUCATION & TRAINING	1,000	2,000	1,000	5,000
101-228.00-970.000	CAPITAL OUTLAY	37,669	-	-	-
<b>Total</b>		<b>\$ 252,378</b>	<b>\$ 264,000</b>	<b>\$ 250,160</b>	<b>\$ 286,370</b>

Staffing Levels			
	2017	2018	2019
Director of Information Tech	1.00	1.00	1.00
Computer Technician	0.50	0.00	0.00
Total	1.50	1.00	1.00



## 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

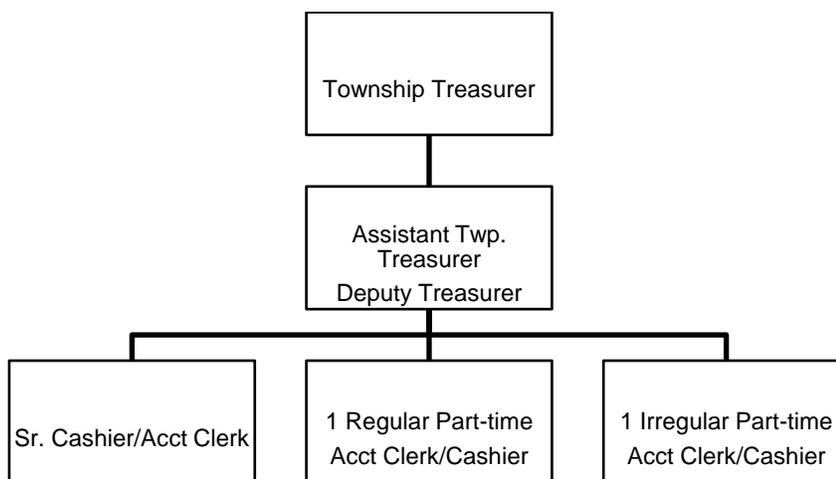
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2019 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 2019 budget requests expenditures of \$269,670. This is an increase of \$7,190 from 2018 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.

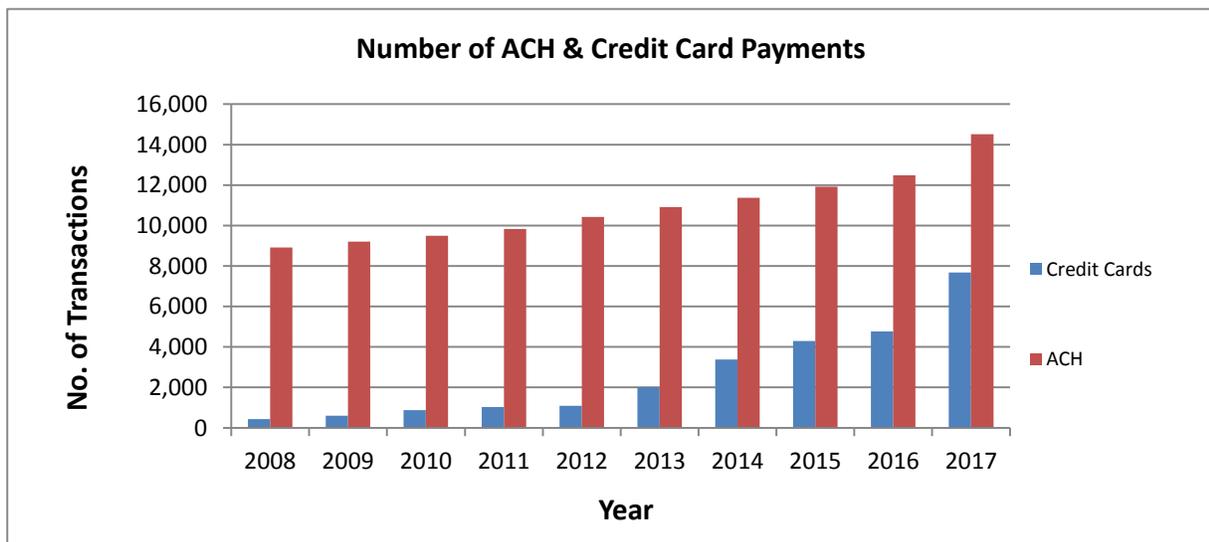
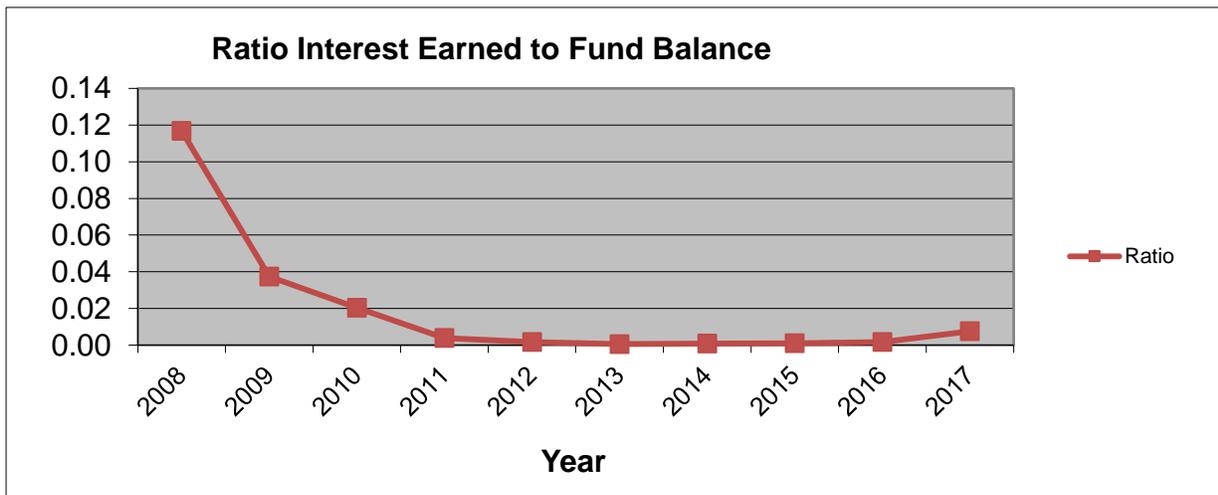
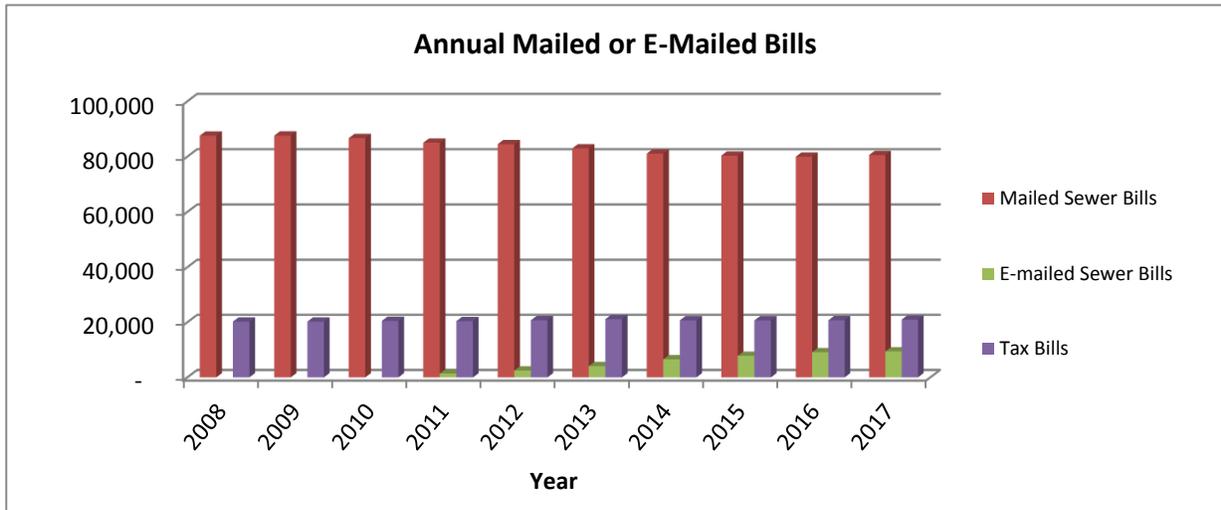




**TREASURER'S OFFICE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-253.00-703.000	SALARIES	\$ 161,339	\$ 174,420	\$ 144,900	\$ 144,970
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,500	2,500
101-253.00-703.005	PART TIME HELP	5,225	7,430	25,810	31,410
101-253.00-715.000	SOCIAL SEC/MEDICARE	11,909	13,250	12,130	12,480
101-253.00-716.000	HEALTH INSURANCE	23,675	26,240	22,690	21,560
101-253.00-716.010	DENTAL INSURANCE	2,715	2,940	2,400	2,490
101-253.00-717.000	LIFE INSURANCE	701	760	620	620
101-253.00-718.000	PENSION CONTRIBUTION	16,328	18,480	15,540	15,780
101-253.00-719.000	DISABILITY INSURANCE	1,024	1,140	910	920
101-253.00-724.000	WORKERS COMP	414	730	730	740
101-253.00-726.000	OFFICE SUPPLIES	807	1,000	3,500	1,000
101-253.00-729.001	TAX BILL PRINTING	13,994	18,500	18,500	20,000
101-253.00-802.000	MEMBERSHIP,DUES,SUBS	502	750	750	800
101-253.00-815.000	COURT FILING/SERVICE FEES	-	2,000	500	2,000
101-253.00-818.000	CONTRACTUAL SERVICES	7,724	8,000	7,000	7,000
101-253.00-870.000	MILEAGE	106	200	200	200
101-253.00-930.020	EQUIPMENT MAIN & REPAIR	344	1,000	800	1,000
101-253.00-956.000	MISCELLANEOUS	872	500	500	500
101-253.00-960.000	EDUCATION & TRAINING	2,130	5,000	2,500	3,700
<b>Total</b>		<b>\$ 252,309</b>	<b>\$ 284,840</b>	<b>\$ 262,480</b>	<b>\$ 269,670</b>

<b>Staffing Levels</b>			
	<b>2017</b>	<b>2018</b>	<b>2019</b>
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	1.00	0.63	0.63
Irregular Part-time Cashier Clerk	0.25	0.25	0.25
<b>Total</b>	<b>3.55</b>	<b>3.18</b>	<b>3.18</b>





**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 2019 Goals**

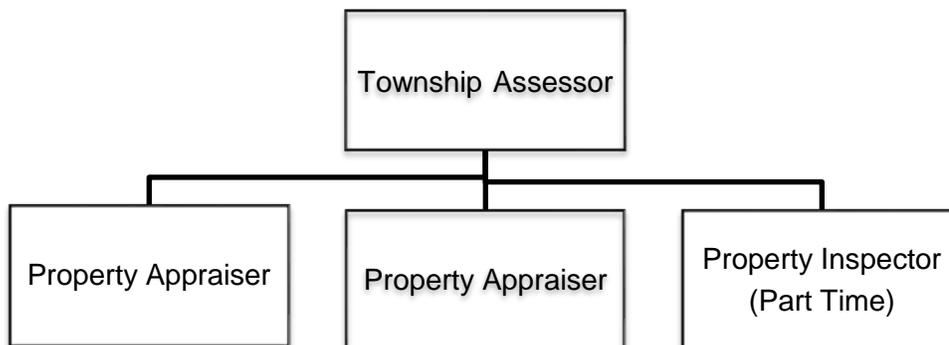
- Continue to monitor and analyze Commercial and Industrial properties using appropriate valuation methods.
- Continue re-inspections of Residential, Commercial, Industrial and Agricultural parcels in an effort to meet 20% inspected in each class per State Tax Commission guideline.
- Continue to defend 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 2019 budget requests expenditures of \$390,000. The budget reflects three full-time employees, as well as a permanent part-time property inspector to meet the Department’s goals.

**Resources Available:**

The 2019 township tax administration fee of 1% is estimated to be \$400,000, which is sufficient to fully fund the assessing function.





**ASSESSING**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-257.00-703.000	SALARIES	\$ 154,071	\$ 166,880	\$ 140,040	\$ 164,830
101-257.00-703.005	PART TIME HELP	19,572	25,080	7,810	24,400
101-257.00-703.010	OVERTIME	492	1,480	2,130	1,710
101-257.00-708.000	BOARD OF REVIEW	1,705	2,700	1,620	2,700
101-257.00-715.000	SOCIAL SEC/MEDICARE	14,092	15,650	12,050	15,150
101-257.00-716.000	HEALTH INSURANCE	13,350	28,730	15,380	31,130
101-257.00-716.010	DENTAL INSURANCE	3,522	4,720	3,960	4,640
101-257.00-717.000	LIFE INSURANCE	718	860	720	850
101-257.00-718.000	PENSION CONTRIBUTION	16,920	20,860	17,510	20,610
101-257.00-719.000	DISABILITY INSURANCE	1,040	1,270	1,070	1,230
101-257.00-724.000	WORKERS COMP	955	1,960	1,430	1,500
101-257.00-729.000	ASSESSMENT NOTICES/PP S	5,646	6,100	6,030	6,100
101-257.00-730.000	GASOLINE	266	1,600	300	1,600
101-257.00-740.000	MATERIAL & SUPPLIES	1,293	2,350	2,200	2,350
101-257.00-801.000	LEGAL FEES	32,252	60,000	53,800	60,000
101-257.00-802.000	MEMBERSHIPS,DUES,SUBS	1,845	1,260	700	1,600
101-257.00-818.000	CONTRACTUAL SERVICES	23,645	46,000	43,700	40,000
101-257.00-870.000	MILEAGE	-	250	200	250
101-257.00-931.000	VEHICLE REPAIR/MAINT	557	1,800	800	1,800
101-257.00-956.000	MISCELLANEOUS	1,219	1,000	2,570	1,200
101-257.00-960.000	EDUCATION & TRAINING	2,146	6,350	5,700	6,350
101-257.00-970.000	CAPITAL OUTLAY	15,100	16,000	-	-
<b>Total</b>		<b>\$ 310,406</b>	<b>\$ 412,900</b>	<b>\$ 319,720</b>	<b>\$ 390,000</b>

Staffing Levels			
	2017	2018	2019
Assessor	1.00	1.00	1.00
Sr. Property Appraiser	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Property Inspector	0.63	0.63	0.63
<b>Total</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>



**ASSESSING DEPARTMENT  
PERFORMANCE INDICATORS**

**Ad Valorem Assessed Value Trend Analysis**

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2011	6,962,000	124,291,460	22,769,600	546,074,991	0	39,901,800	739,999,851	-
2012	6,619,700	123,661,107	25,113,200	508,096,664	0	49,847,700	713,338,371	-3.60%
2013	6,477,300	123,847,814	16,835,400	514,204,659	0	49,565,600	710,930,773	-0.34%
2014	6,820,400	127,938,600	15,288,500	527,516,440	0	50,256,400	727,820,340	2.38%
2015	6,973,200	131,422,000	12,602,700	556,525,100	0	52,571,300	760,094,300	4.43%
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%

**Ad Valorem Taxable Value Trend Analysis**

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2011	2,525,723	118,189,772	22,133,866	531,477,428	0	39,901,800	714,228,589	-
2012	2,573,066	118,370,473	24,493,165	497,480,929	0	49,847,700	692,765,333	-3.01%
2013	2,607,530	117,915,661	16,435,749	500,274,316	0	48,047,853	685,281,109	-1.08%
2014	2,672,068	121,823,664	14,897,412	505,737,261	0	50,095,615	695,226,020	1.45%
2015	2,714,652	125,404,328	11,941,007	519,585,279	0	52,571,300	712,216,566	2.44%
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%

**2017 Processing/ Data Entry for 2018 Assessment Roll**

	2017	2016	2015	2014	2013	2012
Property Transfer Affidavits	1089	901	692	1,186	1232	883
Deeds (includes Sheriff Deeds)	1240	1051	1,055	1,131	918	897
New Sheriff Deeds	35	41	38	71	63	114
Principal Residence Exemptions	530	582	440	506	473	302
Rescind	465	456	387	445	376	418
PP Statements					733	909
PP STMT						
STMT Received Timely	211	211	252	241		
PP STMT						
STMT Not Received/Estimated	261	465	161	2		
PP STMT						
STMT Received Late	12	27	15	40		
PP STMT						
STMT Changed by Audit	63	30	64	4		
PP STMT						
Form 5076 Accepted	360	299	302	126		
PP STMT						
Form 5076 Denied	47	83	55	136		
PP STMT						
EMPP Form 5278 Received	22	21	NA	NA		
Field Inspections	1072	2045	133	560	467	362
Permit Inspections	211	151	127	84	162	127
Land Divisions/Combos (New Parcels)	31	29	34	8	27	9
March Board of Review Appeals	120	118	218	321	275	209
July Board of Review Appeals	119	146	145	123	104	115
December Board of Appeals	102	116	94	106	110	107
*Full Tribunal Final Judgment Received	3	3	8	11	20	3
*Small Claims Final Judgment Received	4	8	6		22	24
Prior Year Ongoing MTT's	1	5	2	15		
Withdrawn MTT's	2	0	7	2		
<b>**Total Documents Processed/Accts Updated</b>	<b>5,962</b>	<b>6,742</b>	<b>4,197</b>	<b>5,047</b>	<b>4,919</b>	<b>4,341</b>
Misc. Info: Website Hits (01/01/13 - 12/31/13)						60,178

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



**ASSESSING DEPARTMENT  
PERFORMANCE INDICATORS**

<b>March Board of Review</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
Agricultural	1	3	2	0	5	0
Residential	26	35	48	77	105	117
Commercial / Industrial	7	7	10	3	31	36
Poverty Exemptions	4	3	3	3	2	3
Disabled Veteran's Exemptions	39	33	26	16	5	0
Personal Property	48	38	26	118	172	113
Other	1	1	3	1	1	6
<b>Total</b>	<b>126</b>	<b>120</b>	<b>118</b>	<b>218</b>	<b>321</b>	<b>275</b>

**Michigan Tax Tribunal Dockets Received in 2017**

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

<b>Appeal Types-New Only</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Classification	0	0	0	0
Com/Ind	5	10	17	10
RES/Other	5	6	6	7
<b>Total</b>	<b>10</b>	<b>16</b>	<b>23</b>	<b>17</b>

**Historic Township Housing Value Analysis**

Using True Cash Value

<b>Year</b>	<b>Low</b>	<b>High</b>	<b>Average</b>	<b>Median</b>	<b>Mode</b>		<b>% Change</b>
2011	35,000	771,800	137,700	132,000	105,800	-	-
2012	34,400	771,800	127,614	123,200	131,600	0.927	-7.30%
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%

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

**Disabled Veteran's Exemption Value Analysis**

<b>Year</b>	<b>Number of Exempt Parcels</b>	<b>True Cash Value</b>	<b>Assessed Value</b>	<b>Taxable Value</b>
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*	43	7,106,800	3,553,400	3,211,451

\* 2018 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 2019 Goals**

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

### **Resources Needed**

The 2019 budget shows 2018 projected expenditures to be \$102,110, an increase of \$1,920 from 2018 budgeted expenditures due to additional part time help. There are two elections to administer in 2018. 2019 requested expenditures are \$9,740. There are no elections planned for 2019, so the only costs pertain to voter registration.

### **Resources Available**

For 2018 we will not be reimbursed for either the August 7 Primary or the November 6, General Election.

**ELECTIONS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-262.00-701.000	ELECTION INSPECTORS	\$ 24,084	\$ 74,150	\$ 78,470	\$ -
101-262.00-703.005	PART TIME HELP	-	2,400	-	-
101-262.00-715.000	SOCIAL SEC/MEDICARE	30	200	200	-
101-262.00-718.000	PENSION CONTRIBUTION	11	40	40	40
101-262.00-724.000	WORKERS COMP	74	200	200	200
101-262.00-726.000	OFFICE SUPPLIES	607	3,000	3,000	3,000
101-262.00-740.000	MATERIAL & SUPPLIES	7,795	7,000	7,000	2,000
101-262.00-803.000	POSTAGE	(686)	10,000	10,000	4,000
101-262.00-902.000	PUBLISH/LEGAL NOTICES	600	2,200	2,200	-
101-262.00-956.000	MISCELLANEOUS	189	1,000	1,000	500
101-262.00-970.000	CAPITAL OUTLAY	33,892	-	-	-
<b>Total</b>		<b>\$ 66,595</b>	<b>\$ 100,190</b>	<b>\$ 102,110</b>	<b>\$ 9,740</b>



## Elections Department Performance Indicators

ELECTION INSPECTORS					
	2013	2014	2015	2016	2017
New Election Inspectors	2	9	3	76	10
Net Loss/Gain	-4	-7	-1	+70	+10
Total Number of Election Inspectors	115	108	107	177	187
MOCK/STUDENT COUNCIL ELECTIONS/REGISTRATION DRIVES					
# of Schools/Groups	0	0	0	3	1
Students Participating	0	0	0	1,600	100
ELECTIONS					
	Date and Type of Election	Number of Voters	% Voter Turnout	Dollars Reimbursed	
2010	05/04 - Holt Board of Education	1,444	8%	\$19,097	
	08/03 - Primary	6,166	35%	Not Applicable	
	<b>11/02 - General Election</b>	<b>9,792</b>	<b>56%</b>	Not Applicable	
2011	11/08 - Holt Board of Education	1,377	9%	\$12,015	
2012	02/28 - Presidential Primary	3,318	18%	\$14,985	
	05/08 - Bond Proposal	4,296	24%	Not Applicable	
	08/07 - Primary	4,015	22%	Not Applicable	
	<b>11/06 - General Election</b>	<b>13,515</b>	<b>73%</b>	Not Applicable	
2013	No Elections	--	--	--	
2014	08/05 - Primary	3,578	19%	Not Applicable	
	<b>11/04 - General Election</b>	<b>9,716</b>	<b>52%</b>	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	
	<b>11/08 – General Election</b>	<b>14,394</b>	<b>74%</b>	Not Applicable	
2017	11/07 – Special County	3,353	17%	\$31,943	
VOTER REGISTRATION					
	2013	2014	2015	2016	2017
New Voters	1,776	1,786	1,830	2,799	<b>2,135</b>
Cancellations	1,733	1,675	1,674	2,059	<b>2,075</b>
Number of Registered Voters	18,513	18,118	18,179	18,302	<b>18,553</b>
Number of Permanent Absentee Voters	2,660	2,968	2,934	3,767	<b>3,804</b>



## **DEPARTMENT – Building & Grounds (265)**

### **Purpose**

To maintain all the fixed assets of Delhi Charter Township building and grounds in the General Fund, excluding Parks. This includes existing, potential and proposed fixed assets for Delhi Township including sidewalks, curb and gutter, buildings, land, median & right-of-way upkeep, plowing and mowing. And to provide a well-maintained, pleasant, and quiet setting where the natural beauty of Maple Ridge, Pioneer and Markham cemeteries 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 2019 Goals**

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

### **Resources Needed**

The attached year 2019 budget requests expenditures of \$637,430. 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.



**BUILDING & GROUNDS**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-265.00-703.000	SALARIES	\$ 144,804	\$ 193,330	\$ 170,780	\$ 202,930
101-265.00-703.010	OVERTIME	12,752	10,000	10,000	10,000
101-265.00-703.051	SEASONAL LABOR	14,810	-	-	-
101-265.00-715.000	SOCIAL SEC/MEDICARE	12,676	15,560	14,210	16,950
101-265.00-716.000	HEALTH INSURANCE	35,135	55,610	39,800	43,410
101-265.00-716.010	DENTAL INSURANCE	1,865	4,600	3,230	3,480
101-265.00-717.000	LIFE INSURANCE	740	990	880	1,040
101-265.00-718.000	PENSION CONTRIBUTION	18,101	24,080	21,350	25,370
101-265.00-719.000	DISABILITY INSURANCE	1,099	1,470	1,470	1,550
101-265.00-724.000	WORKERS COMP	2,907	5,000	4,250	5,560
101-265.00-725.000	CLOTHING/CLEAN ALLOW	532	1,500	1,500	1,500
101-265.00-730.000	GASOLINE	4,811	7,440	7,440	7,440
101-265.00-731.000	PROPANE GAS	-	250	250	250
101-265.00-734.000	UNIFORMS	881	2,000	2,000	2,000
101-265.00-775.001	EQUIPMENT & SUPPLIES	3,771	13,800	13,800	13,800
101-265.00-775.003	SAFETY EQUIP & SUPPLIES	-	-	500	500
101-265.00-805.000	ENGINEERING SERVICES	-	2,000	2,000	2,000
101-265.00-818.000	CONTRACTUAL SERVICES	51,561	71,950	97,950	112,030
101-265.00-853.000	TELEPHONE/COMM	14,331	15,400	15,400	15,400
101-265.00-921.030	UTILITIES - WATER	9,225	9,520	9,520	11,000
101-265.00-921.035	UTILITIES - SEWER	4,206	4,740	4,740	5,060
101-265.00-921.040	UTILITIES - ELECTRIC	55,373	89,670	70,000	70,000
101-265.00-921.045	UTILITIES - GAS	9,421	23,400	15,000	15,000
101-265.00-930.000	BUILDING MAINT & REPAIRS	24,321	30,400	30,400	30,400
101-265.00-930.010	GRDS MAINT & REPAIRS	14,284	10,000	15,000	15,000
101-265.00-930.020	EQUIPMENT MAIN & REPAIR	1,722	18,910	18,910	18,910
101-265.00-931.000	VEHICLE REPAIR/MAINT	1,691	2,000	2,000	2,000
101-265.00-956.000	MISCELLANEOUS	1,804	3,100	4,000	4,000
101-265.00-960.000	EDUCATION & TRAINING	-	850	850	850
101-265.00-970.000	CAPITAL OUTLAY	13,288	81,000	144,280	-
101-265.00-970.017	HONEYWELL ENERGY IMPR	1,520,420	-	9,000	-
<b>Total</b>		<b>\$ 1,976,530</b>	<b>\$ 698,570</b>	<b>\$ 730,510</b>	<b>\$ 637,430</b>

Staffing Levels			
	2017	2018	2019
Facilities Manager	1.00	1.00	1.00
Bldg Maint/Grnds Keeper	2.00	3.00	3.00
Seasonal Labor	1.00	0.00	0.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



## **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 2019 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 2019 budget requests expenditures of \$491,840 a decrease of \$16,980 (-3%) from the 2018 projected budget.

**STORMWATER**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
101-281.00-726.000	OFFICE SUPPLIES	\$ -	\$ 250	\$ 250	\$ 250
101-281.00-730.000	GASOLINE	-	1,240	1,240	640
101-281.00-741.000	OTHER OPERATING EXP	-	250	250	250
101-281.00-742.000	LABORATORY SUPPLIES	2,292	4,500	6,000	6,000
101-281.00-745.000	OFF-SITE LAB TESTING	-	500	500	500
101-281.00-775.003	SAFETY EQUIP & SUPPLIES	120	250	250	250
101-281.00-801.000	LEGAL FEES	-	1,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	139,415	10,000	10,000	10,000
101-281.00-818.000	CONTRACTUAL SERVICES	4,125	20,000	20,000	30,000
101-281.00-818.225	SOLID WASTE DISPOSAL	825	2,000	2,000	2,000
101-281.00-928.000	REGULATORY FEES	7,468	7,470	7,470	7,470
101-281.00-930.020	EQUIPMT MAIN & REPAIR	-	5,690	5,690	3,200
101-281.00-956.000	MISCELLANEOUS	-	200	200	200
101-281.00-956.005	COMMUNITY OUTREACH	2,933	4,500	4,500	4,500
101-281.00-960.000	EDUCATION & TRAINING	260	1,000	1,000	1,000
101-281.00-967.010	TWP-AT-LARGE DRAINS	44,905	70,000	70,000	70,000
101-281.00-991.000	PRINCIPAL	195,134	195,200	195,200	195,200
101-281.00-995.000	INTEREST	91,665	110,830	110,830	110,830
101-281.00-999.010	SEWER FUND ALLOCATION	46,890	72,440	72,440	48,550
<b>Total</b>		<b>\$ 536,032</b>	<b>\$ 507,320</b>	<b>\$ 508,820</b>	<b>\$ 491,840</b>

**DEPARTMENT – Infrastructure (446)****Purpose or Objective of this Department**

To provide, maintain, and enhance all areas of infrastructure throughout Delhi Charter Township in conjunction with the Ingham County Department of Roads and Transportation, utility providers, contractors, and developers.

**Activities of this Department**

- 1. Streetlights:** Participate with Consumers Energy and the Lansing Board of Water and Light in the review and processing of requests for establishment of new streetlighting districts for existing and new developments and maintain assessment rolls to sustain sufficient revenues.
- 2. Streets:** Participate with the Ingham County Department of Roads and Transportation and Capital Area Regional Transportation System to combine federal, state and local funding for road improvements in the Township.
- 3. Sidewalks:** Coordinate the installation of sidewalks in all new developments and some developed areas to promote a walkable community. Repair and upgrade damaged sidewalks. Combine federal, state, and local funding to implement the Non-Motorized Transportation Plan.

**Year 2019 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 installation of new sidewalks along existing primary roads.

**Resources Needed**

The attached year 2019 budget reflects expenditures of \$1,132,540 which is an increase of \$653,720 from the 2018 projected expenditures due to a number of projects being postponed from 2018 until 2019. This budget anticipates expenditures being funded from general fund revenues.

**INFRASTRUCTURE**

GL NUMBER	DESCRIPTION	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-446.00-805.000	ENGINEERING SERVICES	\$ -	\$ 5,000	\$ 40,000	\$ 200,000
101-446.00-805.010	ENGINEERING-SAD	6,488	10,000	14,420	-
101-446.00-922.000	STREETLIGHTS	330,203	340,000	340,000	340,000
101-446.00-922.001	ST.LIGHT-ENERGY CONSERV	168,313	-	-	-
101-446.00-969.000	STREET IMPROVEMENTS	69	182,500	6,500	365,640
101-446.00-969.002	SIDEWALK IMPROVE/REP	29,000	720,000	74,070	226,900
101-446.00-971.142	RAM TRAIL II	673,320	-	3,250	-
101-446.00-971.143	RAM 2 BURCHFIELD TRAIL	4,209	-	580	-
<b>Total</b>		<b>\$ 1,211,602</b>	<b>\$ 1,257,500</b>	<b>\$ 478,820</b>	<b>\$ 1,132,540</b>



<b>Street Improvements</b> (in Partnership with Ingham County Department of Roads & Transportation)						
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Approximate Miles of Roadway	.53	.69	2.3	0	1.12	0

<i>Year</i>	Sidewalk Inspections*	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
<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.

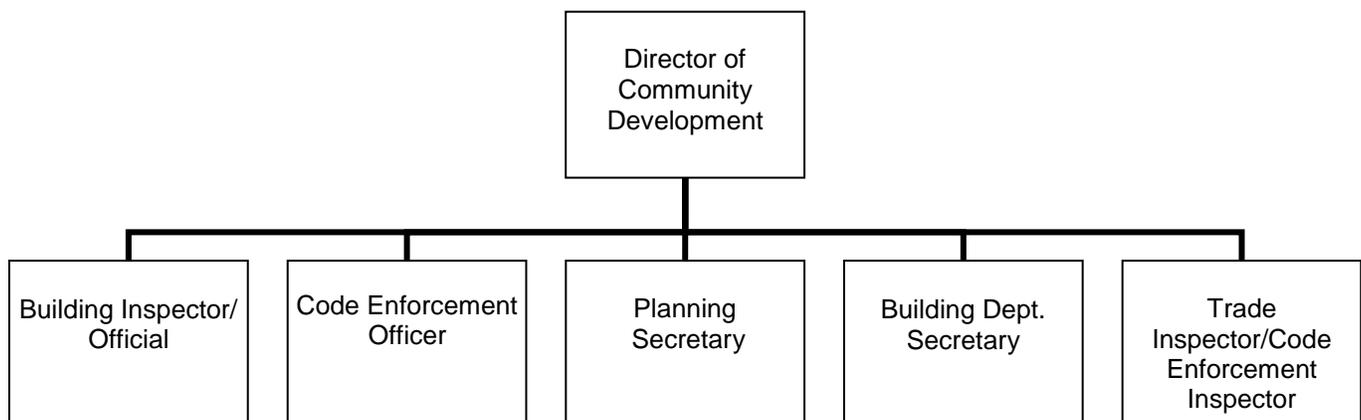
### Activities of the Department

The Community Development Department reviews all planning, zoning and construction activities and issues building permits. The Soil Erosion and Sedimentation Control (SESC) program consisting of Authorized Public Agency/Municipal Enforcing Agency activities is also implemented by the Department. Additionally, the Department provides code enforcement and rental housing inspection and registration, Wetland Ordinance and walkabilty/place making program administration, as well as many other services.

### Year 2019 Department Goals, derived from 2019 Board goals.

- **Finalize implementation of the Realize Cedar construction project and continue working on the creation of a legitimate identity for “downtown”.**
- **Create and implement 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 2019 budget request is for \$778,110, a decrease of \$39,090 from the 2018 budget of \$817,200. The anticipated 2018 actual expenditure is \$79,680 less than budgeted. The 2019 decrease is due, in large part, to a reduction in the use of contracted services.





**PLANNING/COMMUNITY DEVELOPMENT**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-721.00-703.000	SALARIES	\$ 295,315	\$ 358,000	\$ 332,020	\$ 370,000
101-721.00-704.000	PLANNING COMM SALARIES	7,140	13,200	13,200	13,200
101-721.00-715.000	SOCIAL SEC/MEDICARE	21,932	28,400	26,450	29,340
101-721.00-716.000	HEALTH INSURANCE	55,789	77,800	68,700	81,100
101-721.00-716.010	DENTAL INSURANCE	5,877	7,750	5,900	7,200
101-721.00-717.000	LIFE INSURANCE	1,505	1,830	1,700	1,900
101-721.00-718.000	PENSION CONTRIBUTION	36,970	44,750	41,500	46,300
101-721.00-719.000	DISABILITY INSURANCE	2,245	2,720	2,250	2,820
101-721.00-724.000	WORKERS COMP INSUR	1,468	1,750	1,600	1,750
101-721.00-725.000	CLOTHING/CLEAN ALLOW	764	1,500	1,500	1,500
101-721.00-726.000	OFFICE SUPPLIES	1,658	2,500	2,500	2,500
101-721.00-730.000	GASOLINE	1,472	4,600	4,600	4,600
101-721.00-801.000	LEGAL FEES	28,071	10,000	15,000	15,000
101-721.00-802.000	MEMBERSHIPS,DUES,SUBSCI	1,584	1,900	1,900	2,000
101-721.00-803.000	POSTAGE	41	2,200	1,000	1,000
101-721.00-818.000	CONTRACTUAL SERVICES	196,481	80,000	94,000	69,100
101-721.00-818.040	CONTR SERV-PLANNING	-	40,000	-	40,000
101-721.00-853.000	TELEPHONE/COMM	4,063	4,500	4,500	4,500
101-721.00-870.000	MILEAGE	118	300	300	300
101-721.00-902.000	PUBLISH/LEGAL NOTICES	5,258	6,000	6,000	6,000
101-721.00-930.065	NSP-4556 GROVE STREET	80,301	50,000	71,500	-
101-721.00-931.000	VEHICLE REPAIR/MAINT	1,084	2,500	2,500	2,500
101-721.00-941.000	OFFICE EQUIPMENT LEASE	4,070	4,000	4,500	4,500
101-721.00-956.000	MISCELLANEOUS	102	1,500	2,600	1,500
101-721.00-958.000	CODE ENFORCE EXPENSE	21,550	20,000	22,300	20,000
101-721.00-958.801	CODE ENFORCE-LEGAL	-	-	-	-
101-721.00-959.000	SOIL EROSION & SED CNTRL	-	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	4,413	9,000	9,000	9,000
101-721.00-970.000	CAPITAL OUTLAY	17,461	40,000	-	40,000
101-721.00-999.590	TRANS OUT - SEWER FUND	2,539	-	-	-
<b>Total</b>		<b>\$ 799,271</b>	<b>\$ 817,200</b>	<b>\$ 737,520</b>	<b>\$ 778,110</b>

Staffing Levels			
	2017	2018	2019
Director of Community Developn	1.00	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	0.00	1.00	1.00
Secretaries	2.00	2.00	2.00
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>



### Selected Departmental Indicators

<b>Planning &amp; Zoning</b>								
	2010	2011	2012	2013	2014	2015	2016	2017
Rezoning	2	2	1	0	1	4	0	2
Special Use Permit	2	7	5	5	2	1	3	4
Text Amendments	2	2	2	1	3	0	0	3
Site Plans Submitted	8*	12*	11*	4	2	5	10	5
Number of Zoning Board of Appeals Mtgs.	4	3	4	5	9	2	6	5
Number of ZBA cases	4	5	5	6	14	3	6	6
Variance Granted	4	4	5	4	13	3	4	6
Appeals/Request for Interpretation	0	0	0	0	0	0	0	0
<i>*including Administratively approved plans.</i>								
<b>Building &amp; Trades Permit/Inspection Activity</b>								
	2010	2011	2012	2013	2014	2015	2016	2017
Permits Issued (building & trades)	1,300	1,165	1,140	1,093	1,344	1,897	2,229	1,978
Number of Inspections Completed	2,646	2,300	2,222	2,236	2,861	3,550	4,487	3,594
Permit Revenue	\$171,416	\$173,426	\$137,310	\$196,593	\$234,960	\$433,839	\$713,913	\$563,907
<b>SESC Permit &amp; Inspection Activity (APA &amp; MEA Programs)</b>								
	2010	2011	2012	2013	2014	2015	2016	2017
Permits Issued	66	41	46	73	83	95	90	81
Total APA Projects	16	4	3	4	3	4	3	4
Waivers Provided	26	20	28	17	20	25	37	30
Number of Inspections	526	531	496	635	813	699	720	765
SESC Permit Revenue	\$28,444	\$25,798	\$18,504	\$33,668	\$38,946	\$41,286	\$51,032	\$32,370
<b>Code Enforcement &amp; Rental Registration/Inspection Program</b>								
	2010	2011	2012	2013	2014	2015	2016	2017
Code Enforcement Cases	571	565	415	499	523	732	561	369
Total Registered Rental Units	2,521	2,579	2,672	2,664	2,732	2,805	2,871	2,967
Rental Inspections Completed	1,364	2,216	1,571	1,957	1,547	1,777	1,713	2,603
Newly Registered Properties	35	67	56	41	93	82	138	52
<b>Land Divisions</b>								
	2010	2011	2012	2013	2014	2015	2016	2017
# of Applications	3	8	9	13	5	10	14	13
# Approved or Approved w/ Conditions	3	7	9	13	5	10	14	12
Application Fees	\$875	\$2,000	\$2,000	\$3,000	\$1,000	\$3,050	\$3,600	\$4,050

**DEPARTMENT - Other Functions (850)**

**PURPOSE OR OBJECTIVE OF THIS DEPARTMENT:** To account for General Fund administrative activities that are not recorded elsewhere.

**ACTIVITIES OF THIS DEPARTMENT:** Expenditures in this activity include retiree benefits; unemployment benefits; contract services; insurance and bonds; legal fees; office supplies; office equipment maintenance and repairs (not including computer equipment); group education and training; certain capital expenditures; and the General Fund's contributions to support the additional revenues needed by both the Fire Fund and the Police Fund.

**RESOURCES NEEDED:** The attached year 2019 budget requests expenditures of \$856,450 and transfers out of \$3,100,110 for a total of \$3,956,560. Expenditures increased \$211,630 from the 2018 projection of \$644,820 and transfers out decreased \$259,840 from the 2018 projected expenditures of \$3,359,950, a net decrease of \$48,210 from the 2018 projected total of \$4,004,770.

**OTHER FUNCTIONS**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-850.00-714.000	RETIREE'S BENEFITS	\$ 258,265	\$ 249,750	\$ 249,750	\$ 247,260
101-850.00-720.000	UNEMPLOYMENT-REIMB	14,398	5,000	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	5,676	8,000	8,000	8,000
101-850.00-801.000	LEGAL FEES	14,904	20,000	50,000	45,000
101-850.00-803.000	POSTAGE	7,358	10,000	10,000	10,000
101-850.00-818.000	CONTRACTUAL SERVICES	130,078	106,900	200,500	121,900
101-850.00-902.001	NEWSLETTER	2,456	4,400	4,400	4,400
101-850.00-910.000	INSURANCE & BONDS	42,603	50,000	50,000	50,000
101-850.00-930.020	EQUIPMT MAIN & REPAIR	5,277	8,000	8,000	8,000
101-850.00-941.000	OFFICE EQUIPMENT LEASE	-	-	1,800	1,800
101-850.00-956.000	MISCELLANEOUS	28,681	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 ADJUSTMT TO COUNTY	6,371	12,000	12,000	12,000
101-850.00-967.020	TWP PROP-DRAIN/TAX/SAD	3,959	4,000	5,500	5,500
101-850.00-969.016	COMM & ECON DEVELOP	-	-	-	300,000
101-850.00-970.000	CAPITAL OUTLAY	12,537	-	-	-
101-850.00-991.000	PRINCIPAL	2,753	6,050	6,400	4,410
101-850.00-995.000	INTEREST	477	-	470	180
101-850.00-999.206	TRANS OUT TO FIRE FUND	1,276,809	1,634,430	1,765,410	1,347,110
101-850.00-999.207	TRANS OUT-POLICE FUND	1,545,733	1,603,730	1,594,540	1,569,810
101-850.00-999.208	TRANS OUT-PARKS FUND	-	-	-	183,190
<b>Total</b>		<b>\$ 3,358,335</b>	<b>\$ 3,755,260</b>	<b>\$ 4,004,770</b>	<b>\$ 3,956,560</b>



**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 2019 budget requests expenditures of \$ 334,530.

**DEBT SERVICE**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
101-905.00-991.200	PRINCIPAL - VALHALLA PARK 2	\$ 100,000	\$ 33,340	\$ -	\$ -
101-905.00-991.330	PRIN-2013 CAPITAL IMPR BONDS	100,000	100,000	100,000	100,000
101-905.00-991.350	PRINC-ENERGY CONSERV BONDS	133,930	137,600	137,600	144,000
101-905.00-995.200	INTEREST - VALHALLA PARK 2	2,908	1,750	-	-
101-905.00-995.330	INTER-2013 CAPITAL IMPR BONDS	18,810	16,720	16,720	14,630
101-905.00-995.350	INTER-ENERGY CONSERV BONDS	80,692	80,360	80,360	75,900
<b>Total</b>		<b>\$ 436,340</b>	<b>\$ 369,770</b>	<b>\$ 334,680</b>	<b>\$ 334,530</b>



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## **FIRE FUND (206)**

### **Purpose or Objective of this Department**

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

### **Activities of this Department**

The Delhi Township Fire Department:

- Provides quick response and action to reduce or eliminate real or perceived emergencies.
- Provides EMS, fire safety and fire prevention and other safety education to the community.
- Provides superior and proactive training to the members of the fire department to develop and retain a staff of 30 part-time and 19 full time staff.
- Provides, through contract, fire protection to the Alaieton Township community.
- Provides community outreach via other community activities.

### **Year 2019 Goals**

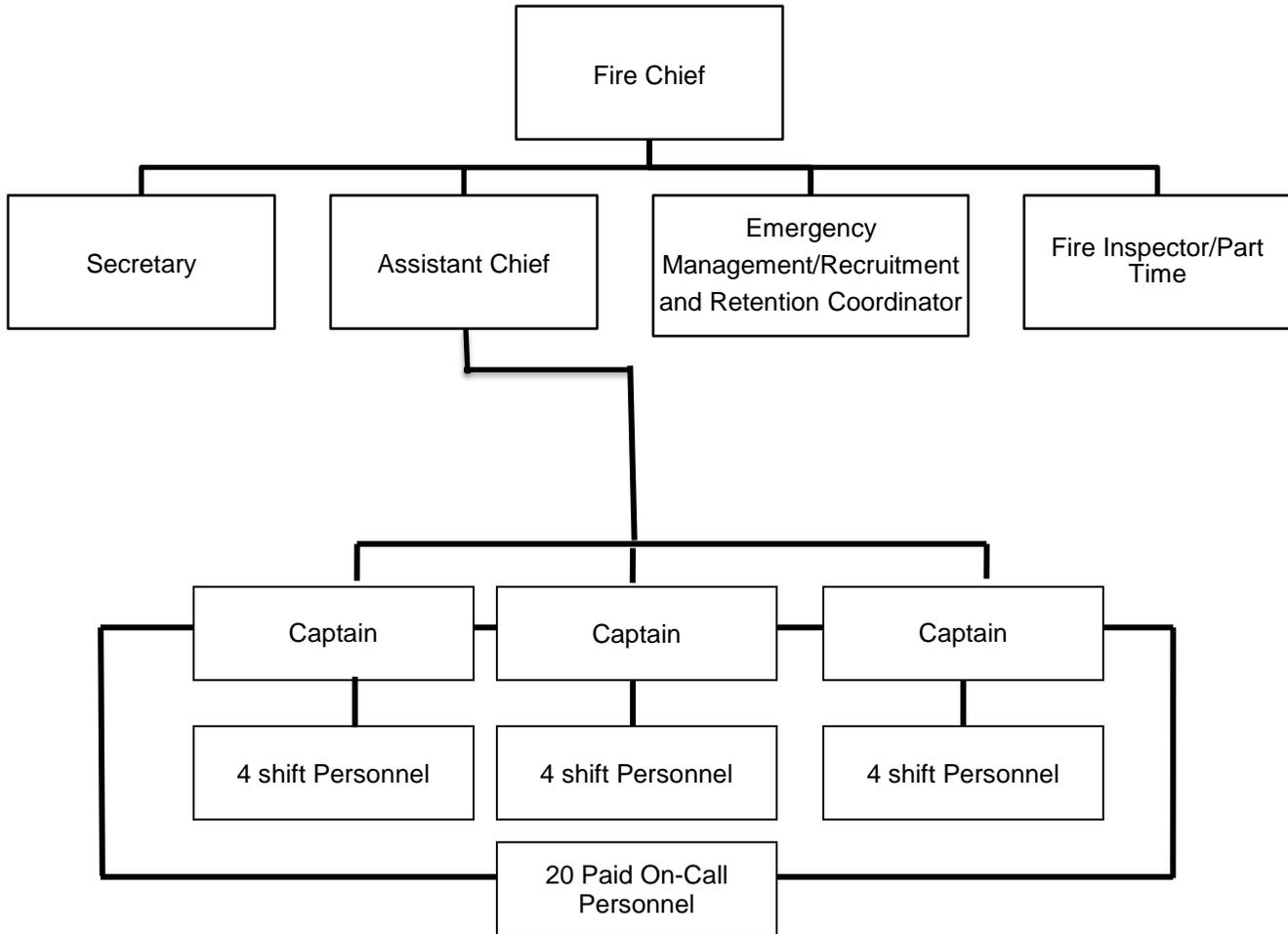
- Plan and exercise the Emergency Management plan for Delhi and incorporate a comprehensive community risk reduction model.
- Finish and publish a 5 year strategic plan for the fire department.
- Complete the Commission on Accreditation of Ambulance Services application for accreditation.
- Use current 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 2019 budget requests expenditures of \$2,537,600 a decrease of \$388,840 from 2018 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. This decrease also reflects no vehicle or apparatus purchases in 2019.



## FIRE FUND



Staffing Levels			
	2017	2018	2019
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	0.00	0.50	0.50
Captain	3.00	2.00	3.00
Lieutenant	0.00	4.00	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	3.70	4.00	2.80
Total	23.90	27.70	26.50

**FIRE FUND SUMMARY (206)**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ 1,085,728	\$ 1,109,010	\$ 1,102,450	\$ 1,147,740
Grants and Revenue Sharing	24,488	25,000	38,580	22,750
Other	45,455	20,000	20,000	20,000
<b>Total Revenues</b>	<b>1,155,671</b>	<b>1,154,010</b>	<b>1,161,030</b>	<b>1,190,490</b>
<b>Expenditures</b>				
Public Safety	2,417,176	2,788,440	2,926,440	2,537,600
<b>Total Expenditures</b>	<b>2,417,176</b>	<b>2,788,440</b>	<b>2,926,440</b>	<b>2,537,600</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in from General Fund	1,276,809	1,634,430	1,765,410	1,347,110
Bond/Lease Proceeds	3,589			
Sale of Fixed Assets	2,400	-	-	-
<b>Total Other Financing Sources</b>	<b>1,282,798</b>	<b>1,634,430</b>	<b>1,765,410</b>	<b>1,347,110</b>
<b>Revenues over (under) expenditures</b>	21,293	-	-	-
<b>Fund Balance, Beginning</b>	<b>35,211</b>	<b>56,504</b>	<b>56,504</b>	<b>56,504</b>
<b>Fund Balance, Ending</b>	<b>\$ 56,504</b>	<b>\$ 56,504</b>	<b>\$ 56,504</b>	<b>\$ 56,504</b>

**FIRE FUND REVENUES****Property tax 403.000**

In 2014 the voters approved 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 2019 millage rate to 1.4961 mills. The calculated amount of \$1,144,272 has been reduced by \$4,560 to account for delinquent taxes, resulting in a budgeted amount of \$1,139,000.

**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 4,083,567. The Fire Fund also receives a portion of fees paid in lieu of taxes. 2019 revenue is budgeted at \$5,940.

**FIRE FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
206-000.00-403.000	CURR PROP TAX	\$ 1,068,645	\$ 1,093,000	\$ 1,092,630	\$ 1,139,000
206-000.00-404.000	IFT/CFT & SERVICE FEES	8,209	7,160	7,020	5,940
206-000.00-441.000	LOCAL COMMUNITY STABIL	6,772	6,700	-	-
206-000.00-445.000	DELQ TAX	1,804	2,000	2,500	2,500
206-000.00-445.005	DELINQ INTER & PENALTY	299	150	300	300
206-000.00-570.000	STATE GRANTS	19,888	25,000	15,830	-
206-000.00-571.000	MISC GRANTS	4,600	-	-	-
206-000.00-573.000	LOCAL COMMUNITY STABIL	-	-	22,750	22,750
206-000.00-673.000	SALE OF FIXED ASSETS	2,400	-	-	-
206-000.00-687.000	REFUNDS/REBATE/REIMB	44,195	20,000	20,000	20,000
206-000.00-694.000	MISCELLANEOUS REVENUE	1,260	-	-	-
206-000.00-698.060	CAPITAL LEASE PROCEEDS	3,589	-	-	-
206-000.00-699.150	TRAN IN FROM GEN FUND	1,276,809	1,634,430	1,765,410	1,347,110
<b>Total</b>		<b>\$ 2,438,469</b>	<b>\$ 2,788,440</b>	<b>\$ 2,926,440</b>	<b>\$ 2,537,600</b>



## FIRE DEPARTMENT EXPENDITURES

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
206-336.00-703.000	SALARIES	\$ 1,071,892	\$ 1,179,470	\$ 1,179,470	\$ 1,243,400
206-336.00-703.005	PART TIME HELP	109,951	152,760	153,240	155,640
206-336.00-703.010	OVERTIME	245,319	150,690	210,000	149,520
206-336.00-703.011	HOLIDAY PAY	23,250	27,000	27,000	27,000
206-336.00-705.000	BOARD OF APPEALS	-	500	500	500
206-336.00-709.000	VOLUNTEER FIREMENS SALA	42,584	112,280	110,720	110,720
206-336.00-714.000	RETIREE'S BENEFITS	68,569	67,700	67,660	66,920
206-336.00-715.000	SOCIAL SEC/MEDICARE	115,411	127,750	132,170	137,770
206-336.00-716.000	HEALTH INSURANCE	140,207	165,230	154,180	148,280
206-336.00-716.010	DENTAL INSURANCE	19,887	22,930	22,930	20,370
206-336.00-717.000	LIFE INSURANCE	3,561	6,020	6,020	6,400
206-336.00-718.000	PENSION CONTRIBUTION	114,559	147,440	162,560	155,500
206-336.00-719.000	DISABILITY INSURANCE	7,716	8,970	9,000	9,450
206-336.00-720.000	UNEMPLOYMENT-REIMB	-	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	31,307	34,500	36,950	38,770
206-336.00-725.000	CLOTHING/CLEAN ALLOW	3,611	5,240	5,240	5,240
206-336.00-726.000	OFFICE SUPPLIES	4,595	4,500	4,000	4,500
206-336.00-730.000	GASOLINE	21,358	27,000	27,000	27,000
206-336.00-734.000	UNIFORMS	8,556	7,000	7,000	7,000
206-336.00-734.001	FIRE TURNOUT GEAR MAINT	2,169	5,000	5,000	-
206-336.00-734.002	FIREFIGHT TURNOUT GEAR	10,707	11,500	12,500	-
206-336.00-755.000	FIRE FIGHTING EQ & SUPP	9,250	11,500	11,500	-
206-336.00-760.000	MEDICAL SUPPLIES	32,483	32,500	32,500	-
206-336.00-801.000	LEGAL FEES	5,775	10,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUBS	2,515	4,250	4,250	4,250
206-336.00-804.000	PHYSICALS	6,367	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,638	1,700	2,090	1,740
206-336.00-818.000	CONTRACTUAL SERVICES	62,412	47,660	75,000	75,000
206-336.00-836.000	QUALITY ASSURANCE TAX	-	-	-	8,000
206-336.00-851.000	RADIO REPAIR & MAINT	1,780	40,000	40,000	-
206-336.00-853.000	TELEPHONE/COMM	11,686	12,000	12,000	12,000
206-336.00-910.000	INSURANCE & BONDS	46,331	57,280	57,280	57,280
206-336.00-921.030	UTILITIES - WATER	450	600	600	600
206-336.00-921.035	UTILITIES - SEWER	470	800	800	800
206-336.00-921.040	UTILITIES - ELECTRIC	532	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	1,501	2,500	2,500	2,500
206-336.00-930.000	BLDG & GRDS MAINT & REP	3,358	7,500	7,500	7,500
206-336.00-930.020	EQUIPMENT MAIN & REPAIR	6,711	9,500	9,500	-
206-336.00-930.022	MISC GRANT EXPEND	4,936	-	-	-
206-336.00-931.000	VEHICLE REPAIR/MAINT	81,112	45,000	45,000	-
206-336.00-956.000	MISCELLANEOUS	6,120	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	14,048	12,500	16,000	18,000
206-336.00-960.001	FIRE PREVENTION	3,417	5,000	5,000	5,000
206-336.00-960.014	TRAIN-LANSING TEAM DEV	20,928	25,000	15,830	-
206-336.00-970.000	CAPITAL OUTLAY	47,937	180,000	225,000	-
206-336.00-994.000	LEASE PAYMENTS	213	-	1,280	1,280
<b>Total</b>		<b>\$ 2,417,176</b>	<b>\$ 2,788,440</b>	<b>\$ 2,926,440</b>	<b>\$ 2,537,600</b>



## Fire Fund Performance Indicators

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>1. Personnel</b>					
A. Paid, on-call Personnel on 12/31	33	33	25	20	19
B. Number of Paid, on-call Applicants	21	21	7	15	17
C. Number of Paid, on-call Personnel Hired	9	9	4	10	7
D. Number of Paid, on-call Personnel Leaving	10	10	8	10	9
E. Shift Supervisors	3	3	3	3	3
F. Full time fire personnel	12	12	12	15	15
G. Part time inspection personnel - (manhours)	29	29	25	95	146
<b>2. Inspections</b>					
A. Commercial Inspections Completed	800	161	50	302	369
<b>3.. Number of Incidents</b>					
A. Structure Fires	45	32	22	27	41
C. Vehicle Fires	15	8	7	17	19
D. Auto Accidents	100	80	76	97	80
E. False Alarms	85	99	118	118	174
F. Total Ambulance / EMS Calls	2150	2521	2756	2588	2841
F. Total Incidents	525	519	586	705	758
H. Total Call Volume	2650	3040	3342	3293	3599
<b>4. Burning Permits</b>					
A. Delhi Township Permits	200	249	250	126	225
B. Recreational Permits in effect	1050	840	1035	1010	1025
C. Total Active Permits	1300	1089	1090	1050	1250
<b>5. Service Delivery</b>					
A. Average personnel on scene of structure fires	22	12	12	8	8
B. Mutual Aid Received	80	108	90	120	85
C. Mutual Aid Granted	200	255	297	256	291
<b>6. Call Frequency</b>					
A. Overlapping Calls during the year	700	842	891	890	1039
B. Percentage of calls that overlapped	-	28%	27%	27%	28%
C. Days with 10 calls or more	90	114	145	127	185
<b>7. Financial Returns - Fire and EMS</b>					
A. Billable Collection Rate Percentage - EMS	75%	87%	85%	73%	76%
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 2019 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 2019 budget requests expenditures of \$2,778,300, an increase of \$20,560 from 2018 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 \$1,569,810 from the General Fund is necessary.

**POLICE FUND SUMMARY (207)**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ 1,085,545	\$1,109,010	\$ 1,102,450	\$ 1,147,740
Grants and Revenue Sharing	-	-	22,750	22,750
Other	<u>38,933</u>	<u>50,000</u>	<u>38,000</u>	<u>38,000</u>
<b>Total Revenues</b>	<b>1,124,478</b>	<b>1,159,010</b>	<b>1,163,200</b>	<b>1,208,490</b>
<b>Expenditures</b>				
Public Safety	<u>2,670,211</u>	<u>2,762,740</u>	<u>2,757,740</u>	<u>2,778,300</u>
<b>Total Expenditures</b>	<b>2,670,211</b>	<b>2,762,740</b>	<b>2,757,740</b>	<b>2,778,300</b>
<b>Other Financing Sources</b>				
Transfer-in from General Fund	<u>1,545,733</u>	<u>1,603,730</u>	<u>1,594,540</u>	<u>1,569,810</u>
<b>Total Other Financing Sources</b>	<b>1,545,733</b>	<b>1,603,730</b>	<b>1,594,540</b>	<b>1,569,810</b>
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**POLICE FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
207-000.00-403.000	CURR PROP TAX	\$ 1,068,645	\$ 1,093,000	\$ 1,092,630	\$ 1,139,000
207-000.00-404.000	IFT/CFT & SERVICE FEES	8,209	7,160	7,020	5,940
207-000.00-441.000	LOCAL COMM STABILIZ	6,772	6,700	-	-
207-000.00-445.000	DELQ TAX	1,678	2,000	2,500	2,500
207-000.00-445.005	DELINQ INTER & PENALTY	242	150	300	300
207-000.00-573.000	LOCAL COMM STABILIZ	-	-	22,750	22,750
207-000.00-655.000	MOTOR VEHICLE ORD FINES	38,933	50,000	38,000	38,000
207-000.00-699.150	TRANS IN FROM GEN FUND	1,545,733	1,603,730	1,594,540	1,569,810
<b>Total</b>		<b>\$ 2,670,211</b>	<b>\$ 2,762,740</b>	<b>\$ 2,757,740</b>	<b>\$ 2,778,300</b>

**POLICE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
207-301.00-801.000	LEGAL FEES	\$ 22,933	\$ 30,000	\$ 25,000	\$ 30,000
207-301.00-818.000	CONTRACTUAL SERVICES	2,643,873	2,729,740	2,729,740	2,745,300
207-301.00-956.000	MISCELLANEOUS	3,405	3,000	3,000	3,000
<b>Total</b>		<b>\$ 2,670,211</b>	<b>\$ 2,762,740</b>	<b>\$ 2,757,740</b>	<b>\$ 2,778,300</b>



**DELHI CHARTER TOWNSHIP  
PARKS AND RECREATION FUND  
YEAR 2019 BUDGET**

**PURPOSE OR OBJECTIVE OF THIS DEPARTMENT**

To provide public recreational opportunities, with the assurance of equitable access to residents in a cooperative effort between the Delhi Township Park Commission, Delhi Township Board of Trustees, and the Holt Public School District. The Park Commission has seven elected officials under Public Act 1931, No. 271.

**Activities of this Department**

To perform the care and management of the townships *eleven parks totaling 125 acres* including the following:

- Valhalla Park (62.74 acres) – Beachfront Area, Pavilions, Playground, Nature Trails, Athletic Fields
- Kiwanis Park (14.77 acres) – Tennis Courts, Pavilion, Playground, Athletic Fields
- Sam Corey Senior Center (2 acres) – Activity Building
- 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
- Parks department also mows 145 acres of Holt Public School property

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, Volleyball and Tennis.
- Youth T-Ball, Softball and Baseball, Soccer, Flag Football, Basketball, Floor Hockey, Volleyball, Tennis.
- 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 Clubs with their community events and programs.

**Year 2019 Goals:**

1. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.
2. Continue to maintain the high quality of the parks appearance.
3. Continue to program the Sam Corey Senior Center through volunteers.

**Resources needed:**

The attached year 2019 budget requests expenditures of \$947,060. The budget reflects six full-time positions and approximately 12 seasonal employees. This budget will allow us to provide 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.

**Resources generated:**

\$763,870 of income is expected from a voter approved millage. A contribution of \$183,190 is being requested from the General Fund.

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

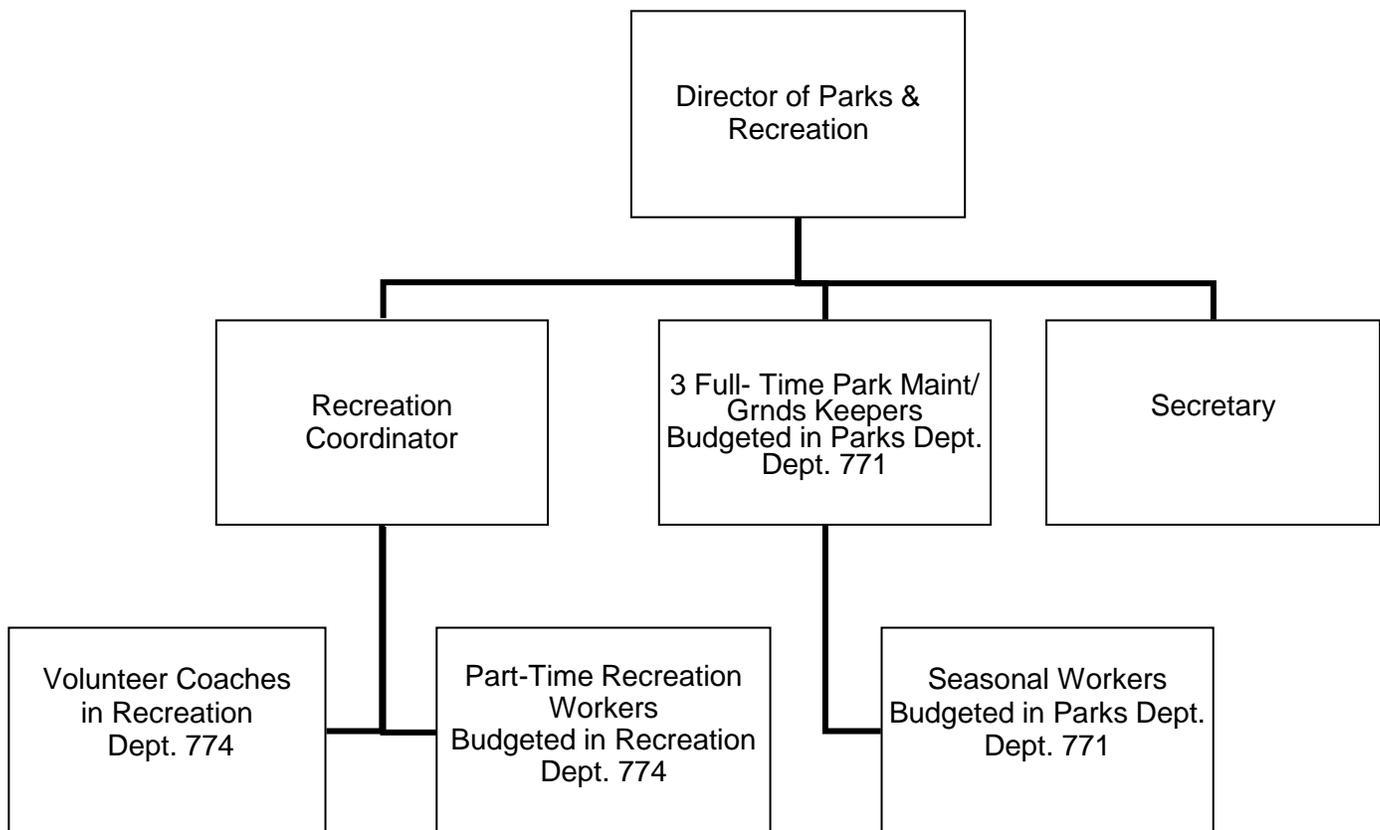
	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 763,870
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>763,870</b>
<b>Expenditures</b>				
Parks Administration				294,130
Parks	-	-	-	585,950
Recreation	-	-	-	66,980
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>947,060</b>
<b>Other Financing Sources (Uses)</b>				
Transfer In from General Fund	-	-	-	183,190
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,190</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**PARKS FUND REVENUE**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
208-000.00-403.000	CURR PROP TAX	\$ -	\$ -	\$ -	\$ 761,830
208-000.00-404.000	IFT/CFT & SERVICE FEES	-	-	-	2,040
208-000.00-699.150	TRANS IN FROM GEN FUND	-	-	-	183,190
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 947,060</b>

	2017	2018	2019
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/Grd Keeper	2.00	3.00	3.00
Seasonal Workers-FTE	6.00	5.40	5.50
<b>Total</b>	<b>11.00</b>	<b>11.40</b>	<b>11.50</b>



**PARKS ADMINISTRATION**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
208-752.00-703.000	SALARIES	\$ -	\$ -	\$ -	\$ 195,640
208-752.00-704.001	PARK COMMISSION	-	-	-	5,460
208-752.00-715.000	SOCIAL SEC/MEDICARE	-	-	-	15,390
208-752.00-716.000	HEALTH INSURANCE	-	-	-	17,440
208-752.00-716.010	DENTAL INSURANCE	-	-	-	1,500
208-752.00-717.000	LIFE INSURANCE	-	-	-	1,000
208-752.00-718.000	PENSION CONTRIBUTION	-	-	-	24,460
208-752.00-719.000	DISABILITY INSURANCE	-	-	-	1,490
208-752.00-724.000	WORKERS COMP INSUR	-	-	-	3,250
208-752.00-726.000	OFFICE SUPPLIES	-	-	-	2,000
208-752.00-802.000	MEMBERSHIPS,DUES,SUBS	-	-	-	1,000
208-752.00-803.000	POSTAGE	-	-	-	500
208-752.00-818.000	CONTRACTUAL SERVICES	-	-	-	5,000
208-752.00-853.000	TELEPHONE/COMM	-	-	-	6,000
208-752.00-956.000	MISCELLANEOUS	-	-	-	6,000
208-752.00-960.000	EDUCATION & TRAINING	-	-	-	5,000
208-752.00-967.000	MASTER PLAN RESEARCH	-	-	-	3,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,130</b>

**PARKS DEPARTMENT**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
208-771.00-703.000	SALARIES	\$ -	\$ -	\$ -	\$ 147,610
208-771.00-703.010	OVERTIME	-	-	-	15,000
208-771.00-703.051	SEASONAL LABOR	-	-	-	154,650
208-771.00-715.000	SOCIAL SEC/MEDICARE	-	-	-	24,270
208-771.00-716.000	HEALTH INSURANCE	-	-	-	44,280
208-771.00-716.010	DENTAL INSURANCE	-	-	-	3,590
208-771.00-717.000	LIFE INSURANCE	-	-	-	760
208-771.00-718.000	PENSION CONTRIBUTION	-	-	-	18,460
208-771.00-719.000	DISABILITY INSURANCE	-	-	-	1,130
208-771.00-724.000	WORKERS COMP INSUR	-	-	-	6,200
208-771.00-725.000	CLOTHING/CLEAN ALLOW	-	-	-	1,000
208-771.00-730.000	GASOLINE	-	-	-	15,000
208-771.00-734.000	UNIFORMS	-	-	-	4,000
208-771.00-748.000	TOOLS	-	-	-	2,500
208-771.00-775.001	EQUIPMENT & SUPPLIES	-	-	-	10,000
208-771.00-775.003	SAFETY EQUIP & SUPPLIES	-	-	-	2,000
208-771.00-818.000	CONTRACTUAL SERVICES	-	-	-	21,200
208-771.00-921.030	UTILITIES - WATER	-	-	-	9,200
208-771.00-921.035	UTILITIES - SEWER	-	-	-	4,500
208-771.00-921.040	UTILITIES - ELECTRIC	-	-	-	30,000
208-771.00-921.045	UTILITIES - GAS	-	-	-	4,600
208-771.00-930.000	BLDG & GRDS MAINT & REPAI	-	-	-	20,000
208-771.00-930.010	GRDS MAINT & REPAIRS	-	-	-	20,000
208-771.00-930.020	EQUIP MAIN & REPAIR	-	-	-	15,000
208-771.00-931.000	VEHICLE REPAIR/MAINT	-	-	-	5,000
208-771.00-956.000	MISCELLANEOUS	-	-	-	6,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 585,950</b>

**RECREATION**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
208-774.00-739.000	T-SHIRTS & UNIFORMS	\$ -	\$ -	\$ -	\$ 15,000
208-774.00-739.001	AWARDS & TROPHIES	-	-	-	2,500
208-774.00-775.001	EQUIPMENT & SUPPLIES	-	-	-	15,500
208-774.00-802.001	ASA MEN'S FEES-SOFTBALL	-	-	-	1,320
208-774.00-802.002	ADULT SOFTBALL UMPIRES	-	-	-	2,000
208-774.00-812.000	RECREATION ENTRY FEES	-	-	-	1,300
208-774.00-818.000	CONTRACTUAL SERVICES	-	-	-	13,360
208-774.00-910.001	ASA FIELD INSURANCE	-	-	-	500
208-774.00-956.000	MISCELLANEOUS	-	-	-	500
208-774.00-956.040	SPECIAL EVENTS	-	-	-	15,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,980</b>



### Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2013	2014	2015	2016	2017
	Number of Teams				
Adult Softball Summer League	20	17	16	11	10
Adult Softball Fall League	19	15	15	9	10
Youth Basketball	43	32	33	32	31
Youth Floor Hockey	19	13	17	16	15
Youth Competitive Softball & Baseball	26	24	17	22	19
Youth Recreational Softball & Baseball	43	39	35	33	34
Youth Soccer	23	20	23	24	22
Youth Flag Football	19	18	22	14	15
Youth Volleyball	12	11	10	8	8
Eastside Soccer	7	7	-	-	-

Recreation Sports Leagues	Number of Players				
	Adult Softball Summer League	300	255	240	190
Adult Softball Fall League	285	225	225	143	150
Youth Basketball	365	294	295	315	293
Youth Floor Hockey	160	125	140	131	152
Youth Competitive Softball & Baseball	338	288	204	288	228
Youth Recreational Softball & Baseball	516	522	256	444	424
Youth Soccer	233	236	259	268	245
Youth Flag Football	168	170	136	138	139
Youth Volleyball	121	107	83	80	74
Eastside Soccer	85	44	-	-	-

Lessons-Special Events-Camps-Trips	Number of Participants				
	Hershey Track & Field	550	563	-	-
Punt, Pass & Kick	36	14	31	26	-
Pitch, Hit & Run	109	38	53	42	-
Summer Softball Camp	33	19	22	20	-
Senior Citizens Day Trips	10 trips	-	-	-	-

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	53	145	145	145	145
Number of Pavilion Reservations	190	214	219	192	219

**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, Senior Citizens Trips eliminated



**DELHI CHARTER TOWNSHIP  
FIRE EMS EQUIPMENT AND VEHICLE FUND (211)  
YEAR 2019 BUDGET**

**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 2019 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 2019 budget requests expenditures of \$180,000. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2019 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and vehicles.

**Resources generated:**

Revenues will be received in the amount of \$380,420 from the fire equipment millage.

**FIRE EMS EQUIPMENT AND VEHICLE FUND SUMMARY**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 380,420
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380,420</b>
<b>Expenditures</b>				
Public Safety	-	-	-	160,000
Capital Outlay	-	-	-	20,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,420</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,420</b>

**FIRE EMS EQUIPMENT AND VEHICLE FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
211-000.00-403.000	CURR PROP TAX	\$ -	\$ -	\$ -	\$ 379,400
211-000.00-404.000	IFT/CFT & SERVICE FEES	-	-	-	1,020
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,420</b>

**FIRE EMS EQUIPMENT AND VEHICLE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
211-339.00-734.001	FIRE TURNOUT GEAR MAINT	\$ -	\$ -	\$ -	\$ 5,000
211-339.00-734.002	FIREFIGHT TURNOUT GEAR	-	-	-	11,500
211-339.00-755.000	FIRE FIGHTING EQ & SUPP	-	-	-	11,500
211-339.00-760.000	MEDICAL SUPPLIES	-	-	-	32,500
211-339.00-851.000	RADIO REPAIR & MAINT	-	-	-	40,000
211-339.00-930.020	EQUIPMENT MAIN & REPAIR	-	-	-	9,500
211-339.00-931.000	VEHICLE REPAIR/MAINT	-	-	-	50,000
211-339.00-956.000	MISCELLANEOUS	-	-	-	-
211-339.00-970.000	CAPITAL OUTLAY	-	-	-	20,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>



## **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 2019 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 2019 budget shows expenditures of \$74,950 decreasing fund balance by \$21,680 to \$371,929. The largest expenditure, \$72,200 of the total \$74,950, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools.

**WATER IMPROVEMENT FUND SUMMARY**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Charges for Services	\$ 103,975	\$ 50,000	\$ 50,000	\$ 50,000
Interest	2,237	1,500	2,000	1,500
Other	<u>1,779</u>	<u>1,770</u>	<u>1,770</u>	<u>1,770</u>
<b>Total Revenues</b>	107,991	53,270	53,770	53,270
<b>Expenditures</b>				
Other	2,343	2,600	2,600	2,750
Debt Service	<u>73,334</u>	<u>73,310</u>	<u>73,310</u>	<u>72,200</u>
<b>Total Expenditures</b>	75,677	75,910	75,910	74,950
<b>Revenues over (under) expenditures</b>	32,314	(22,640)	(22,140)	(21,680)
<b>Fund Balance, Beginning</b>	<u>383,435</u>	<u>415,749</u>	<u>415,749</u>	<u>393,609</u>
<b>Fund Balance, Ending</b>	<u>\$ 415,749</u>	<u>\$ 393,109</u>	<u>\$ 393,609</u>	<u>\$ 371,929</u>

**WATER IMPROVEMENT FUND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
225-000.00-608.000	WATER IMPROVEMT REV	\$ 103,975	\$ 50,000	\$ 50,000	\$ 50,000
225-000.00-664.000	INTEREST	2,237	1,500	2,000	1,500
225-000.00-672.020	SPECIAL ASSM PMTS	1,087	1,140	1,140	1,190
225-000.00-672.021	SPECIAL ASSM PAY-INTER	692	630	630	580
225-000.00-694.000	MISCELLANEOUS REVENUE	-	-	-	-
<b>Total</b>		<b>\$ 107,991</b>	<b>\$ 53,270</b>	<b>\$ 53,770</b>	<b>\$ 53,270</b>

**WATER IMPROVEMENT ADMINISTRATION & CONSTRUCTION**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
225-536.00-801.000	LEGAL FEES	\$ -	\$ 250	\$ 100	\$ 250
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,343	2,350	2,500	2,500
<b>Total</b>		<b>\$ 2,343</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,750</b>

**WATER IMPROVEMENT DEBT SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
225-905.00-991.000	PRINCIPAL	\$ 64,935	\$ 67,440	\$ 67,440	\$ 67,440
225-905.00-995.000	INTEREST	8,399	5,770	5,770	4,660
225-905.00-999.000	PAYING AGENT FEES	-	100	100	100
<b>Total</b>		<b>\$ 73,334</b>	<b>\$ 73,310</b>	<b>\$ 73,310</b>	<b>\$ 72,200</b>



**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.

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Special Assessments	\$ 207,489	\$ 29,320	\$ 36,010	\$ 23,480
<b>Total Revenues</b>	<b>207,489</b>	<b>29,320</b>	<b>36,010</b>	<b>23,480</b>
<b>Expenditures</b>				
Refunds			24,170	
Debt Service	-	23,930	23,930	29,380
<b>Total Expenditures</b>	<b>-</b>	<b>23,930</b>	<b>48,100</b>	<b>29,380</b>
<b>Revenues over (under) expenditures</b>	<b>207,489</b>	<b>5,390</b>	<b>(12,090)</b>	<b>(5,900)</b>
<b>Other financing sources (uses)</b>				
Transfer Out	(147,581)	-	-	-
Transfer In	-	-	60,860	-
<b>Total other financing sources (uses)</b>	<b>(147,581)</b>	<b>-</b>	<b>60,860</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>59,908</b>	<b>59,908</b>	<b>108,678</b>
<b>Fund Balance, Ending</b>	<b>\$ 59,908</b>	<b>\$ 65,298</b>	<b>\$ 108,678</b>	<b>\$ 102,778</b>

**STREET SAD DEBT SERVICE REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
852-000.00-672.020	SPECIAL ASSM PMTS	\$ 198,057	\$ 17,300	\$ 25,790	\$ 14,390
852-000.00-672.021	SPECIAL ASSM PAY-INTER	9,432	12,020	10,220	9,090
852-000.00-669.001	TRANSFER IN	-	-	60,860	-
<b>Total</b>		<b>\$ 207,488</b>	<b>\$ 29,320</b>	<b>\$ 96,870</b>	<b>\$ 23,480</b>

**STREET SAD DEBT SERVICE EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
852-905.00-956.000	MISCELLANEOUS	\$ -	\$ -	\$ 24,170	\$ -
852-905.00-991.000	PRINCIPAL	-	8,000	8,000	20,000
852-905.00-995.000	INTEREST	-	15,430	15,430	9,380
852-905.00-999.000	PAYING AGENT FEES	-	500	500	-
852-905.00-999.001	TRANSFER OUT	147,581	-	-	-
<b>Total</b>		<b>\$ 147,581</b>	<b>\$ 23,930</b>	<b>\$ 48,100</b>	<b>\$ 29,380</b>

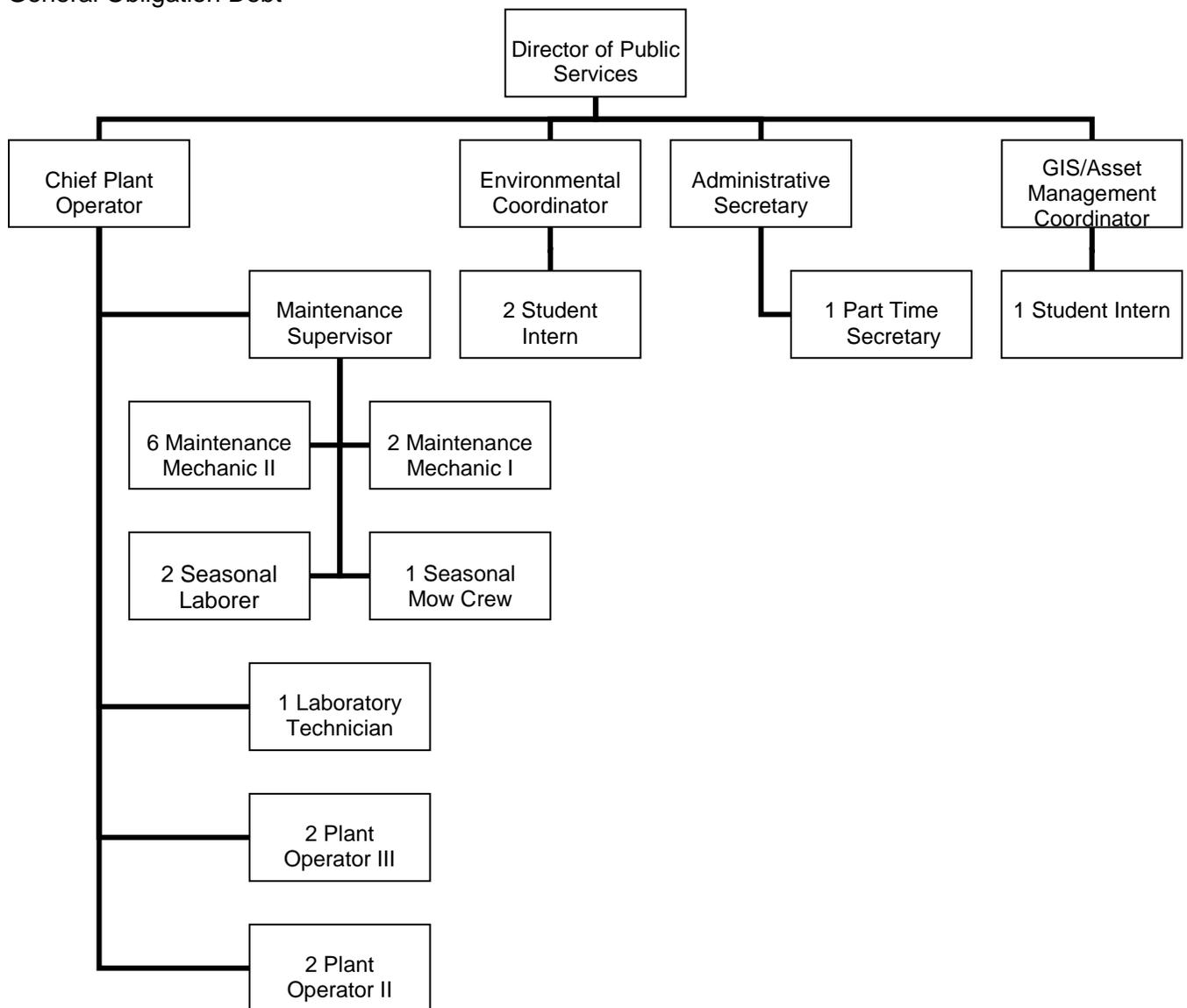


### SEWER FUND (590)

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**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Licenses and Permits	\$ 463,443	\$ 175,700	\$ 214,250	\$ 214,250
User Fees	6,189,807	6,383,130	6,369,300	6,590,010
Grants	490,282	-	37,850	35,750
Interest & Rentals	38,956	23,780	27,780	27,520
Other	118,866	95,130	95,880	68,750
<b>Total Revenues</b>	<b>7,301,353</b>	<b>6,677,740</b>	<b>6,745,060</b>	<b>6,936,280</b>
<b>Expenditures</b>				
Public Works				
Administration	647,731	666,510	682,670	681,830
Public Services Operating*	3,122,659	3,265,420	3,210,150	3,527,070
Depreciation/Amortization	2,474,223	-	-	-
General Obligation Debt**	390,759	1,927,510	2,211,950	2,519,740
Capital Outlay***	-	6,509,140	5,335,420	3,330,320
<b>Total Expenditures</b>	<b>6,635,372</b>	<b>12,368,580</b>	<b>11,440,190</b>	<b>10,058,960</b>
<b>Other Financing Sources</b>				
Sale of Fixed Assets	40,600	20,500	1,500	-
Capital Contributions	281,650	-	94,860	-
Transfer In	2,539	-	-	-
<b>Total Other Financing Sources</b>	<b>324,789</b>	<b>20,500</b>	<b>96,360</b>	<b>-</b>
<b>Revenues Over (Under ) Expenditures</b>	<b>990,771</b>	<b>(5,670,340)</b>	<b>(4,598,770)</b>	<b>(3,122,680)</b>
<b>Beginning Fund Balance</b>	<b>35,028,373</b>	<b>36,019,144</b>	<b>36,019,144</b>	<b>31,420,374</b>
<b>Ending Fund Balance</b>	<b>\$ 36,019,144</b>	<b>\$ 30,348,804</b>	<b>\$ 31,420,374</b>	<b>\$ 28,297,694</b>

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	3,765,420	3,503,970	3,979,070
Capital Outlay and Replacement expenditures in dept 558.00	(500,000)	(293,820)	(452,000)
Dept 558.00 operating expenditures only	3,265,420	3,210,150	3,527,070

Budget worksheet total for dep 578.01	6,009,140	5,041,600	2,878,320
Capital Outlay and Replacement expenditures in dept 558.00	500,000	293,820	452,000
Capital expenditures only	6,509,140	5,335,420	3,330,320

\*\* 2017 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liability

\*\*\*2017 Actual Capital Outlay reflects the number after capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

<b>Sewer Usage Charges</b>	<b>607.000</b>
<p>\$5.90 is charged per 100 cubic feet (ccf) of usage. Expected usage of approximately 662,242 ccf's will generate \$3,907,225 plus \$120,000 in penalties. \$5.90 represents an increase from \$5.70 using an inflation factor of 3.5% (rounded up or down to the nearest dime).</p>	
<b>Basic Service Charge</b>	<b>609.000</b>
<p>\$16.80 per month is charged for each residential equivalent (RE). Estimated revenue of \$2,446,210 based on expected monthly RE's of 12,134. \$16.80 represents an increase from \$16.20 using an inflation factor of 3.5%.</p>	
<b>Non-residential User Charge (formerly Industrial Pretreatment Charge)</b>	<b>610.000</b>
<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</p>	
<b>Sewer Permit Fees</b>	<b>626.000</b>
<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>	
<b>Interest on Deposit and Investment</b>	<b>664.000</b>
<p>The estimate of \$15,000 for 2019 is based on current interest being earned.</p>	
<b>Rental of Farmland</b>	<b>670.000</b>
<p>In 2019 the Township's 96.5 acres of farmland will rent at \$125 per acre for a total of \$11,560.</p>	
<b>Refunds, Rebates, and Reimbursements</b>	<b>687.000</b>
<p>Historically the largest portion of this revenue has been from workers' compensation and liability insurance rebates. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$11,000.</p>	
<b>Miscellaneous Revenue</b>	<b>694.000</b>
<p>Charges for sewer violations, drain layer license fees, equipment allocation from the General Fund, and donations for the annual open house make up most of this fund's miscellaneous revenue, which is estimated at \$9,200.</p>	



**SEWER FUND REVENUE**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
590-000.00-505.000	FEDERAL GRANT	\$ 38,010	\$ -	\$ 37,850	\$ 35,750
590-000.00-570.000	STATE GRANTS	452,272	-	-	-
590-000.00-607.000	SEWER USER CHARGES	3,889,108	4,025,200	3,965,540	4,101,640
590-000.00-609.000	BASIC SERVICE CHARGE	2,254,143	2,309,080	2,358,850	2,446,210
590-000.00-610.000	INDUSTRIAL PRETREATMT	46,555	48,850	44,910	42,160
590-000.00-626.000	SEWER PERMITS/FEES	463,443	175,700	214,250	214,250
590-000.00-664.000	INTEREST	26,171	11,000	15,000	15,000
590-000.00-664.080	OTHER SPEC ASSM INTER	1,222	1,220	1,220	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	40,600	-	1,500	-
590-000.00-674.000	CAPITAL CONTRIBUTIONS	281,650	-	94,860	-
590-000.00-687.000	REFUNDS/REBATE/REIMB	56,367	11,000	11,000	11,000
590-000.00-694.000	MISCELLANEOUS REVENUE	15,609	11,690	12,440	9,200
590-000.00-699.001	TRANSFER IN	2,539	20,500	-	-
590-000.00-699.130	GENERAL FUND COST ALLOC	46,890	72,440	72,440	48,550
<b>Total</b>		<b>\$ 7,626,142</b>	<b>\$ 6,698,240</b>	<b>\$ 6,841,420</b>	<b>\$ 6,936,280</b>

	Staffing Levels		
	2017	2018	2019
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	8.00	6.00
Maint. Mechanic I	2.00	2.00	2.00
Laboratory Technician	0.00	0.00	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	1.00
Seasonal Mow Crew	0.50	0.50	0.50
Student Intern	1.50	1.50	1.50
<b>Total FTE</b>	<b>23.60</b>	<b>23.60</b>	<b>22.60</b>

**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 2019 budget requests expenditures of \$681,830, an increase of \$160 from the 2018 projected budget.

**SEWER FUND ADMINISTRATION & OVERHEAD**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
590-548.00-705.000	BOARD OF APPEALS	\$ -	\$ 600	\$ 600	\$ 600
590-548.00-714.000	RETIREE'S BENEFITS	149,987	149,350	149,350	148,300
590-548.00-720.000	UNEMPLOYMENT-REIMB	6,660	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	-	750	750	750
590-548.00-801.000	LEGAL FEES	4,890	10,000	10,000	10,000
590-548.00-803.000	POSTAGE	29,543	35,160	41,520	41,520
590-548.00-807.000	AUDIT FEES	11,232	11,600	12,450	11,910
590-548.00-818.000	CONTRACTUAL SERVICES	32,129	23,750	23,750	21,950
590-548.00-902.000	PUBLISHING/LEGAL NOTICE	-	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	57,293	57,590	59,860	62,260
590-548.00-956.000	MISCELLANEOUS	31	1,000	7,680	1,000
590-548.00-960.000	EDUCATION & TRAINING	1,005	1,000	1,000	-
590-548.00-999.040	GEN FUND COST ALLOC	354,960	372,710	372,710	380,540
<b>Total</b>		<b>\$ 647,731</b>	<b>\$ 666,510</b>	<b>\$ 682,670</b>	<b>\$ 681,830</b>



## **DEPARTMENT – Department of Public Services (DPS) 558**

### **Purpose or Objective of this Department**

Manage the treatment of wastewater to protect the life and health of Delhi and surrounding residents, wildlife, and aquatic life; achieve compliance with Federal and State Standards; and protect the water quality of the Grand River. Provide the Township with uninterrupted sanitary sewer service.

### **Activities of this Department**

Operate and maintain Delhi's sanitary sewer collection system and treatment plant to produce a high quality discharge, analyze wastewater to assist in process control and demonstrate compliance with national water quality standards. Establish and maintain an Asset Management Plan, Industrial Pretreatment Program (IPP), a Residuals Management Plan (RMP), a Pollutant Minimization Program for Total Mercury, and the Township Stormwater Phase II program. Manage all new and existing sewer construction. Participate in the community by providing public education concerning wastewater, stormwater, recycling and the environment. Maintain the township recycling center.

### **Year 2019 Goals**

- A.** Replace (sell/rotate) three (3) department vehicles per township vehicle rotation plan
  - a.** 2007 Ford Ranger 4WD Truck (transfer to Parks Department)
  - b.** 2014 Ford F150 Truck (transfer to Assessing Department)
  - c.** 2014 Ford F150 Truck (transfer to Assessing Department)
- B.** Purchase a bypass pump for the collection system
- C.** Replace the Solara generators
- D.** Replace the tertiary SCADA panel
- E.** Replace the hypochlorite flow meters
- F.** Begin roadway rehabilitation project at the POTW and lift stations
- G.** Begin roof rehabilitation project at the POTW and lift stations
- H.** Maintain zero National Pollutant Discharge Elimination System Permit violations
- I.** Provide and encourage both voluntary and required continuing education and technical training for staff
- J.** Continue to promote a safe work environment through safety meetings
- K.** Continue community outreach programs, including partnering with Holt Public Schools

### **Resources Needed**

The attached year 2019 budget requests expenditures of \$3,979,070 an increase of \$213,650, (5.7%) from the 2018 budget. This budget reflects nineteen full-time positions and seven part-time/seasonal employees.



## DEPT 558.00 DEPT OF PUBLIC SERVICE

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
590-558.00-703.000	SALARIES	\$ 854,514	\$ 983,990	\$ 922,450	\$ 1,050,140
590-558.00-703.005	PART TIME HELP	52,847	117,540	57,900	96,990
590-558.00-703.010	OVERTIME	78,313	93,340	93,340	99,400
590-558.00-715.000	SOCIAL SEC/MEDICARE	74,014	93,140	83,550	96,770
590-558.00-716.000	HEALTH INSURANCE	149,879	205,580	187,770	228,790
590-558.00-716.010	DENTAL INSURANCE	17,126	21,490	17,180	21,790
590-558.00-717.000	LIFE INSURANCE	4,268	5,020	4,700	5,360
590-558.00-718.000	PENSION CONTRIBUTION	104,516	123,000	115,310	131,270
590-558.00-719.000	DISABILITY INSURANCE	6,303	7,480	7,010	7,980
590-558.00-724.000	WORKERS COMP	13,687	21,790	18,250	21,440
590-558.00-726.000	OFFICE SUPPLIES	2,549	5,500	5,500	5,500
590-558.00-728.000	CERTIFICATION	1,000	1,200	1,200	1,200
590-558.00-730.000	GASOLINE	25,359	30,250	30,250	31,760
590-558.00-732.000	FUEL OIL	1,975	6,000	6,000	6,000
590-558.00-734.000	UNIFORMS	9,250	15,700	15,700	15,700
590-558.00-740.010	COMPUTER EXPENSES	65,857	79,710	76,590	62,190
590-558.00-741.000	OTHER OPERATING EXP	10,459	19,000	19,000	19,000
590-558.00-742.000	LABORATORY SUPPLIES	29,027	33,140	33,140	34,800
590-558.00-743.000	TREATMENT CHEMICALS	141,116	175,130	175,130	183,900
590-558.00-745.000	OFF-SITE LAB TESTING	14,627	26,500	26,500	26,500
590-558.00-775.003	SAFETY EQUIP AND SUPP	8,681	18,500	18,500	18,500
590-558.00-805.000	ENGINEERING SERVICES	347,840	90,000	90,000	90,000
590-558.00-818.000	CONTRACTUAL SERVICES	4,286	5,450	5,450	5,450
590-558.00-818.015	CONTR SERV-SAFETY PGM	-	2,000	8,000	11,000
590-558.00-818.220	SLUDGE HAULING	73,424	122,000	122,000	122,000
590-558.00-818.225	SOLID WASTE DISPOSAL	21,173	22,900	22,900	22,900
590-558.00-852.000	UTILITY NETWORK COMMUNI	-	-	40,110	125,660
590-558.00-853.000	TELEPHONE/COMM	27,974	31,210	35,060	43,060
590-558.00-921.030	UTILITIES - WATER	13,427	15,590	15,590	16,280
590-558.00-921.035	UTILITIES - SEWER	1,996	2,930	2,930	3,080
590-558.00-921.040	UTILITIES - ELECTRIC	265,368	307,830	307,830	323,220
590-558.00-921.045	UTILITIES - GAS	41,140	58,170	58,170	61,080
590-558.00-928.000	REGULATORY FEES	9,814	10,980	10,980	10,980
590-558.00-930.000	BUILDING MAINT & REPAIRS	12,021	24,500	24,500	24,500
590-558.00-930.015	REPAIRS & MAINT - L.S.	55,115	90,000	90,000	40,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	236,985	70,000	150,000	150,000
590-558.00-930.020	EQUIP MAIN & REPAIR	89,229	77,050	85,500	85,500
590-558.00-930.040	BLDG MAIN & REP-CONTR	59,768	106,710	77,710	78,250
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	157,389	96,850	96,850	97,530
590-558.00-931.000	VEHICLE REPAIR/MAINT	4,613	5,500	5,500	5,500
590-558.00-956.000	MISCELLANEOUS	6,275	6,900	8,200	8,200
590-558.00-956.005	COMM OUTREACH PROGRM	10,713	12,000	12,000	12,000
590-558.00-960.000	EDUCATION & TRAINING	18,438	23,500	25,550	25,550
590-558.00-967.020	TWP PROP-DRAIN/TAX/SAD	302	350	350	350
590-558.00-970.000	CAPITAL OUTLAY	-	90,000	112,180	165,000
590-558.00-981.000	REPLACMT FUND ALLOC	-	410,000	181,640	287,000
<b>Total</b>		<b>\$ 3,122,659</b>	<b>\$ 3,765,420</b>	<b>\$ 3,503,970</b>	<b>\$ 3,979,070</b>



## **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 2019 Goals**

1. System Asset Management
  - a. Replace laboratory cabinets
2. Install grit improvements at the POTW
3. Repair the Michael Street sanitary sewer
4. Rehabilitation of the influent screw pumps
5. Replace the digester complex chiller

### **Resources Needed**

The attached year 2019 budget requests expenditures of \$2,878,320.

**SEWER FUND CAPITAL IMPROVEMENTS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
590-578.01-805.338	SYSTEM ASSET MANAGEMENT	\$ -	\$ 203,870	\$ -	\$ -
590-578.01-805.339	DELHI COMM DR LS ELIMINATION	-	90,000	-	-
590-578.01-805.339-	DELHI COMM DR LS ELIMINATION	-	-	87,200	-
590-578.01-805.340	UPGRADE SEC & FIRE SYSTEM	-	112,500	-	-
590-578.01-805.341	GRIT IMPROVEMENTS	-	150,000	-	-
590-578.01-805.341-	GRIT IMPROVEMENTS	-	-	37,140	408,960
590-578.01-805.342	EVOQUA COVER REHAB	-	90,000	-	-
590-578.01-805.343	MICHAEL ST SEWER	-	15,000	-	-
590-578.01-805.343-	MICHAEL ST SEWER	-	-	10,000	20,000
590-578.01-805.344	INTER URBAN SEWER	-	240,000	-	-
590-578.01-805.344-	INTER URBAN SEWER	-	-	123,000	-
590-578.01-805.345-	TERTIARY TANK CRACK REPAIRS	-	-	67,050	-
590-578.01-805.346-	SECONDARY CLARIFIER REHAB	-	-	213,270	-
590-578.01-805.347-	INFLUENT SCREW PUMP REPLACEMT	-	-	29,900	52,560
590-578.01-805.348-	FEED SEQUENCING TANK MIXING IMPR	-	-	50,720	-
590-578.01-976.335	EIFERT RD FORCE MAIN REPL	-	-	148,360	-
590-578.01-976.337	HONEYWELL ENERGY IMPR	-	-	8,360	-
590-578.01-976.338	SYSTEM ASSET MANAGEMENT	-	1,155,270	200,000	110,000
590-578.01-976.339	DELHI COMM DR LS ELIMINATION	-	510,000	-	-
590-578.01-976.339-	DELHI COMM DR LS ELIMINATION	-	-	397,100	-
590-578.01-976.340	UPGRADE SEC & FIRE SYSTEM	-	637,500	-	-
590-578.01-976.341	GRIT IMPROVEMENTS	-	850,000	-	-
590-578.01-976.341-	GRIT IMPROVEMENTS	-	-	-	1,644,000
590-578.01-976.342	EVOQUA COVER REHAB	-	510,000	-	-
590-578.01-976.343	MICHAEL ST SEWER	-	85,000	-	-
590-578.01-976.343-	MICHAEL ST SEWER	-	-	-	113,700
590-578.01-976.344	INTER URBAN SEWER	-	1,360,000	-	-
590-578.01-976.344-	INTER URBAN SEWER	-	-	577,190	-
590-578.01-976.345-	TERTIARY TANK CRACK REPAIRS	-	-	357,970	-
590-578.01-976.346-	SECONDARY CLARIFIER REHAB	-	-	889,460	-
590-578.01-976.347-	INFLUENT SCREW PUMP REPL	-	-	-	444,100
590-578.01-976.348-	FEED SEQUENCING TANK MIXING IMPR	-	-	305,000	-
590-578.01-976.350-	HONEYWELL-SEC & FIRE SYSTEM	-	-	1,073,960	-
590-578.01-976.351-	HONEYWELL-FOOD WASTE SEPARATOR	-	-	275,000	-
590-578.01-976.352-	HONEYWELL-DIGESTER COMPLEX CHILLI	-	-	-	85,000
590-578.01-976.353-	HONEYWELL-UTILITY NETWORK COMM	-	-	190,920	-
<b>Total</b>		<b>\$ -</b>	<b>\$ 6,009,140</b>	<b>\$ 5,041,600</b>	<b>\$ 2,878,320</b>



**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 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 2019 budget requests expenditures of \$2,519,740.

**SEWER FUND BOND DETAILS**

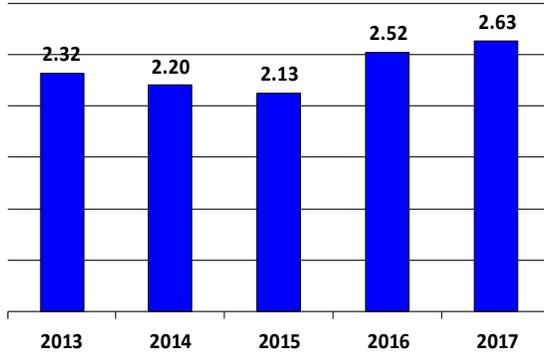
	<b>2018</b>			<b>2019</b>			<b>Year of Final Pymt</b>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2016 Refunding Bond	337,568	28,882	366,450	337,568	23,311	360,879	2022
2014 Refunding Bonds	150,000	25,380	175,380	155,000	21,796	176,796	2024
2008 DDA Bonds	66,132	2,645	68,777	-	-	-	2018
2016 DDA Ref Bonds	-	8,016	8,016	78,156	8,016	86,172	2024
SRF Loan 5279-01	485,000	98,231	583,231	495,000	90,391	585,391	2028
SRF Loan 5403-01	370,000	166,750	536,750	380,000	157,500	537,500	2032
Capital Lease -Vactor	77,400	7,581	84,981	81,000	5,765	86,765	2021
QEC Bond	90,300	48,965	139,265	94,500	49,806	144,306	2031
2018 G.O. Bonds	-	79,822	79,822	310,000	231,300	541,300	2037
	<u>1,576,400</u>	<u>466,272</u>	<u>2,042,672</u>	<u>1,931,224</u>	<u>587,885</u>	<u>2,519,109</u>	

**SEWER FUND BOND INDEBTEDNESS**

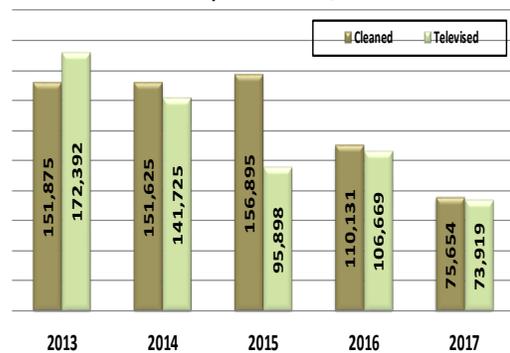
<u>GL Number</u>	<u>Description</u>	<u>2017 Activity</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Budget</u>
590-588.01-956.000	MISCELLANEOUS	\$ -	\$ -	\$ 168,700	\$ -
590-588.01-991.000	PRINCIPAL	-	1,552,840	1,576,400	1,931,300
590-588.01-995.000	INTEREST	390,709	374,170	466,300	587,890
590-588.01-999.000	PAYING AGENT FEES	50	500	550	550
<b>Total</b>		<b>\$ 390,759</b>	<b>\$ 1,927,510</b>	<b>\$ 2,211,950</b>	<b>\$ 2,519,740</b>



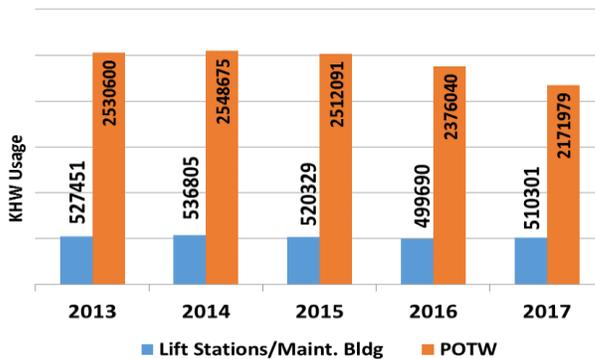
Average Million Gallons Processed Per Day



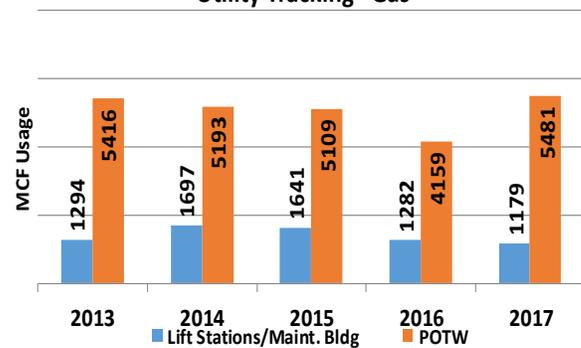
Feet of Sanitary Sewer Cleaned / Televised



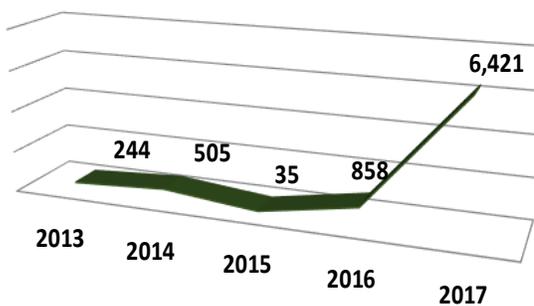
Utility Tracking - Electric



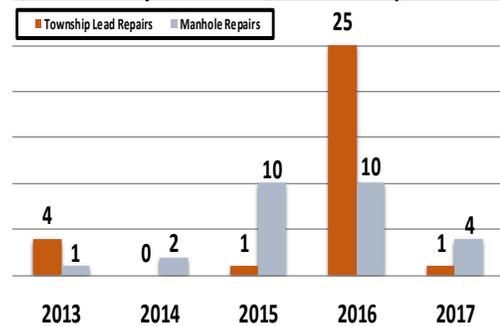
Utility Tracking - Gas



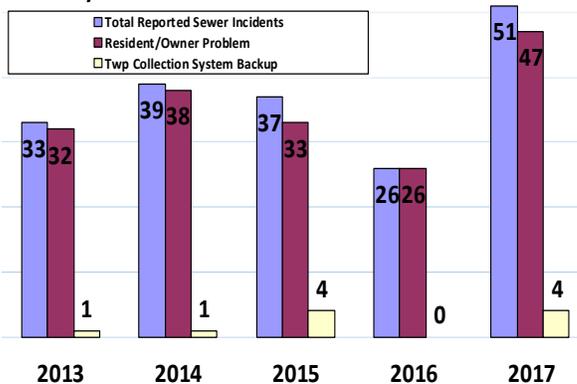
Feet of Sanitary Sewer Repaired



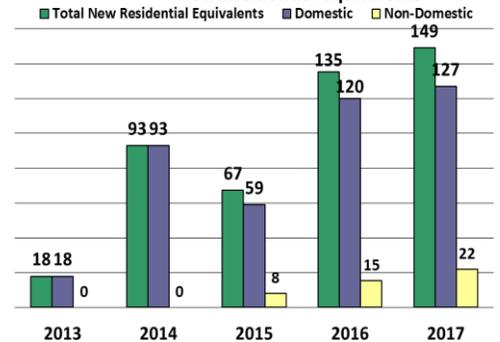
Sanitary Sewer Lead / Manhole Repairs



Residential / Commercial Sanitary Sewer Incidents



New Residential Equivalents





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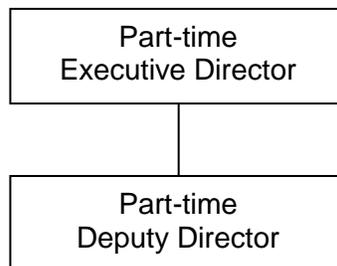
### Delhi Downtown Development Authority (248)

The Delhi Township Downtown Development Authority (DDA) has a separate legal identity but operates in conformity with many of the Township’s policies and procedures. The DDA is reported in the Township’s financial statements as a discretely presented component unit.

**PURPOSE OF THIS FUND:** The DDA was organized pursuant to Township Ordinance No. 80 and Act 197 of the Public Acts of 1975, as amended. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed by the Township Board governs the DDA. This DDA’s mission is as follows: to promote economic development through business attraction/retention programs and works to foster investment within the DDA District. It strives to increase the Township’s tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

There are eight departments in the DDA. They are:

- Administration
- Marketing and Promotion
- Infrastructure
- Other Functions
- Capital Outlay
- 2016 DDA Development
- 2017 DDA Development
- Debt Service



Staffing Levels			
	2017	2018	2019
Executive Director	0.60	0.60	0.60
Deputy Director	0.60	0.60	0.60
Total	1.20	1.20	1.20

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

<b>Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Property Taxes	\$ 1,511,334	\$ 1,456,600	\$ 1,458,800	\$ 1,497,800
Grants	3,000	4,000	4,000	304,000
Interest and rentals	61,166	19,000	78,000	21,000
Intergovernmental	-	-	-	400,000
Other	11,615	15,820	12,500	16,500
<b>Total Revenues</b>	<b>1,587,115</b>	<b>1,495,420</b>	<b>1,553,300</b>	<b>2,239,300</b>
<b>Expenditures</b>				
Community and Economic Dev				
Administration	143,614	144,670	136,110	137,130
Marketing & Promotion	152,004	172,740	173,110	174,760
Other Functions	189,478	196,930	196,740	170,080
Infrastructure Projects	22,034	50,000	40,000	40,000
Capital Outlay	145,435	220,000	410,000	810,000
Development Capital Outlay/Improvements	841,411	6,850,000	6,750,000	225,000
Debt Service	87,645	89,830	89,830	-
<b>Total Expenditures</b>	<b>1,581,620</b>	<b>7,724,170</b>	<b>7,795,790</b>	<b>1,556,970</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	-	-	-	-
Bond/Loan Proceeds	6,944,981	-	-	-
Payment to Escrow	-	-	-	-
Transfer to DDA Debt Service Funds	(858,686)	(1,011,210)	(1,011,210)	(1,094,140)
<b>Total Other Financing Sources (Uses)</b>	<b>6,086,295</b>	<b>(1,011,210)</b>	<b>(1,011,210)</b>	<b>(1,094,140)</b>
<b>Revenues over (under) expenditures</b>	<b>6,091,790</b>	<b>(7,239,960)</b>	<b>(7,253,700)</b>	<b>(411,810)</b>
<b>Fund Balance, Beginning</b>	<b>3,380,332</b>	<b>9,472,122</b>	<b>9,472,122</b>	<b>2,218,422</b>
<b>Fund Balance, Ending</b>	<b>\$ 9,472,122</b>	<b>\$ 2,232,162</b>	<b>\$ 2,218,422</b>	<b>\$ 1,806,612</b>

**DOWNTOWN DEVELOPMENT AUTHORITY REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-000.00-403.005	CURRENT PROP TAXES	\$ 1,474,983	\$ 1,426,000	\$ 1,426,000	\$ 1,466,800
248-000.00-404.005	IFT/CFT CAPTURE TAX REV	28,836	22,600	22,600	23,000
248-000.00-445.000	DELQ TAX	6,010	7,000	9,000	7,000
248-000.00-445.005	DELINQ INTER & PENALTY	1,506	1,000	1,200	1,000
248-000.00-570.000	STATE GRANTS	3,000	4,000	4,000	304,000
248-000.00-581.000	INTERGOVERNMENTAL REV	-	-	-	400,000
248-000.00-664.000	INTEREST	51,694	8,000	70,000	10,000
248-000.00-670.010	RENT-FARMERS MARKET	9,472	11,000	8,000	11,000
248-000.00-672.040	GREASE LOAN	699	1,320	-	-
248-000.00-673.000	SALE OF FIXED ASSETS	-	-	-	-
248-000.00-687.000	REFUNDS/REBATE/REIMB	2,866	2,500	2,500	2,500
248-000.00-694.000	MISCELLANEOUS REV	8,050	12,000	10,000	14,000
248-000.00-698.020	BOND PROCEEDS	6,750,000	-	-	-
248-000.00-698.050	BOND PREMIUM	194,981	-	-	-
<b>Total</b>		<b>\$ 8,532,096</b>	<b>\$ 1,495,420</b>	<b>\$ 1,553,300</b>	<b>\$ 2,239,300</b>

**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 2019 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 attached year 2019 budget requests expenditures of \$137,130.

**DDA ADMINISTRATION EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-728.00-703.005	PART TIME HELP	\$ 71,017	\$ 75,890	\$ 78,390	\$ 79,290
248-728.00-715.000	SOCIAL SEC/MEDICARE	1,109	1,130	1,140	1,150
248-728.00-718.000	PENSION CONTRIBUTION	2,107	2,280	2,360	2,380
248-728.00-723.000	AUTOMOBILE EXP ALLOW	400	400	-	-
248-728.00-724.000	WORKERS COMP	179	340	360	360
248-728.00-726.000	OFFICE SUPPLIES	527	1,200	1,200	1,200
248-728.00-801.000	LEGAL FEES	16,379	30,000	20,000	20,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,221	1,470	1,470	1,470
248-728.00-803.000	POSTAGE	26	300	150	150
248-728.00-807.000	AUDIT FEES	2,574	2,660	2,660	2,730
248-728.00-818.000	CONTRACTUAL SERVICES	41,232	20,000	20,000	20,000
248-728.00-853.000	TELEPHONE/COMM	2,515	2,500	1,880	1,900
248-728.00-870.000	MILEAGE	392	400	400	400
248-728.00-902.005	PRINTING AND PUBLISHING	-	300	300	300
248-728.00-910.000	INSURANCE & BONDS	2,938	3,800	3,800	3,800
248-728.00-956.000	MISCELLANEOUS	802	1,000	1,000	1,000
248-728.00-960.000	EDUCATION & TRAINING	197	1,000	1,000	1,000
<b>Total</b>		<b>\$ 143,614</b>	<b>\$ 144,670</b>	<b>\$ 136,110</b>	<b>\$ 137,130</b>

**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 2019 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 attached year 2019 budget requests expenditures of \$174,760.

**DDA MARKETING & PROMOTION**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-729.00-703.005	PART TIME HELP	\$ 39,181	\$ 42,310	\$ 42,640	\$ 44,180
248-729.00-715.000	SOCIAL SEC/MEDICARE	2,997	3,240	3,270	3,380
248-729.00-724.000	WORKERS COMP INSUR	176	190	200	200
248-729.00-884.000	DDA ADVERTISING	78,010	96,000	96,000	96,000
248-729.00-888.000	FARMERS MARKET	20,621	13,000	13,000	13,000
248-729.00-888.002	DOUBLE UP BUCKS	2,740	4,000	4,000	4,000
248-729.00-956.000	MISCELLANEOUS	8,279	14,000	14,000	14,000
<b>Total</b>		<b>\$ 152,004</b>	<b>\$ 172,740</b>	<b>\$ 173,110</b>	<b>\$ 174,760</b>

**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 2019 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 attached year 2019 budget requests expenditures of \$40,000.

**DDA INFRASTRUCTURE PROJECTS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-731.00-933.000	STREETSCAPE REPR/MAINT	\$ 2,600	\$ 15,000	\$ 10,000	\$ 10,000
248-731.00-956.000	MISCELLANEOUS	-	10,000	5,000	5,000
248-731.00-974.010	NON-MOTORIZED PATHWAYS	19,434	25,000	25,000	25,000
<b>Total</b>		<b>\$ 22,034</b>	<b>\$ 50,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>

**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 2019 Goals**

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

**Resources Needed**

The attached year 2019 budget requests expenditures of \$170,080.

**DDA OTHER FUNCTIONS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-850.00-818.000	CONTRACTUAL SERVICES	\$ 13,164	\$ 17,900	\$ 17,900	\$ 8,500
248-850.00-921.030	UTILITIES - WATER	3,632	2,520	2,520	1,200
248-850.00-921.035	UTILITIES - SEWER	3,352	1,400	1,400	1,200
248-850.00-921.040	UTILITIES - ELECTRIC	16,771	18,690	18,000	9,000
248-850.00-921.045	UTILITIES - GAS	4,764	5,700	6,200	3,550
248-850.00-930.000	BUILDING MAINT & REPAIRS	8,429	4,000	4,000	2,000
248-850.00-964.000	TAX ADJUSTMT TO CO/TWP	-	10,000	10,000	10,000
248-850.00-967.025	DDA PROP-DRAIN/TAX/SAD	20,557	20,000	20,000	20,000
248-850.00-969.016	COMM AND ECON DEV	118,810	-	116,720	114,630
248-850.00-999.105	TRANS OUT-G.F. LOAN PAY	-	116,720	-	-
<b>Total</b>		<b>\$ 189,478</b>	<b>\$ 196,930</b>	<b>\$ 196,740</b>	<b>\$ 170,080</b>



### 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 2019 Goals**

1. Identify under or inappropriately utilized sites within the DDA District and assist in the development of these sites.
2. Construction of Esker Landing Park.

**Resources Needed**

The attached year 2019 budget requests expenditures of \$810,000.

**DDA CAPITAL OUTLAY**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
248-903.00-971.000	CAPITAL OUTLAY-LAND	\$ 145,435	\$ 210,000	\$ 100,000	\$ 100,000
248-903.00-971.134	FARMERS MKT-2150 CEDAR	-	10,000	10,000	10,000
248-903.00-971.137	ESKER LANDING PARK	-	-	300,000	700,000
<b>Total</b>		<b>\$ 145,435</b>	<b>\$ 220,000</b>	<b>\$ 410,000</b>	<b>\$ 810,000</b>



### 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 2019 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 attached year 2019 budget requests expenditures of \$225,000.

**DDA 2016 DDA DEVELOPMENT**

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
248-903.05-818.000	CONTRACTUAL SERVICES	\$ 223,551	\$ 300,000	\$ 50,000	\$ -
248-903.05-970.000	CAPITAL OUTLAY	-	150,000	300,000	225,000
<b>Total</b>		<b>\$ 223,551</b>	<b>\$ 450,000</b>	<b>\$ 350,000</b>	<b>\$ 225,000</b>



### 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 attached year 2019 budget requests expenditures of \$1,094,140.

#### DDA DEBT SERVICE

GL Number	Description	2017 Activity	2018 Budget	2018 Projected	2019 Budget
248-905.00-991.300	PRINC-2003 DDA BONDS	\$ 80,000	\$ 85,000	\$ 85,000	\$ -
248-905.00-995.300	INTER-2003 DDA BONDS	7,345	3,830	3,830	-
248-905.00-999.000	PAYING AGENT FEES	300	1,000	1,000	-
248-905.00-999.220	TR OUT-392 2008 DDA BDS	609,075	618,130	618,130	-
248-905.00-999.391	TR OUT-2016 DDA REF BDS	92,379	72,000	72,000	773,850
248-905.00-999.395	TR OUT-2016 DDA DEV BDS	108,819	108,030	108,030	107,240
248-905.00-999.397	TR OUT-2017 REALIZE CEDAR	48,413	213,050	213,050	213,050
<b>Total</b>		<b>\$ 946,331</b>	<b>\$ 1,101,040</b>	<b>\$ 1,101,040</b>	<b>\$ 1,094,140</b>



**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.

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Debt Service	<u>92,379</u>	<u>72,000</u>	<u>72,000</u>	<u>773,850</u>
<b>Total Expenditures</b>	<b>92,379</b>	<b>72,000</b>	<b>72,000</b>	<b>773,850</b>
<b>Revenues over (under) expenditures</b>	<b>(92,379)</b>	<b>(72,000)</b>	<b>(72,000)</b>	<b>(773,850)</b>
<b>Other financing sources (uses)</b>				
Transfer from DDA	<u>92,379</u>	<u>72,000</u>	<u>72,000</u>	<u>773,850</u>
<b>Total other financing sources (uses)</b>	<b>92,379</b>	<b>72,000</b>	<b>72,000</b>	<b>773,850</b>
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2016 DDA REFUNDING BOND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
391-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 92,379	\$ 72,000	\$ 72,000	\$ 773,850
<b>Total</b>		<b>\$ 92,379</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 773,850</b>

**2016 DDA REFUNDING BOND EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
391-905.00-991.000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 701,850
391-905.00-995.000	INTEREST	92,379	72,000	72,000	72,000
<b>Total</b>		<b>\$ 92,379</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 773,850</b>



**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.

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Debt Service	<u>108,819</u>	<u>108,030</u>	<u>108,030</u>	<u>107,240</u>
<b>Total Expenditures</b>	<b>108,819</b>	<b>108,030</b>	<b>108,030</b>	<b>107,240</b>
<b>Revenues over (under) expenditures</b>	<b>(108,819)</b>	<b>(108,030)</b>	<b>(108,030)</b>	<b>(107,240)</b>
<b>Other financing sources (uses)</b>				
Transfer from DDA	<u>108,819</u>	<u>108,030</u>	<u>108,030</u>	<u>107,240</u>
<b>Total other financing sources (uses)</b>	<b>108,819</b>	<b>108,030</b>	<b>108,030</b>	<b>107,240</b>
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2016 DDA DEVELOPMENT BOND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
395-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 108,819	\$ 108,030	\$ 108,030	\$ 107,240
<b>Total</b>		<b>\$ 108,819</b>	<b>\$ 108,030</b>	<b>\$ 108,030</b>	<b>\$ 107,240</b>

**2016 DDA DEVELOPMENT BONDS EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
395-905.00-991.000	PRINCIPAL	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
395-905.00-995.000	INTEREST	43,319	42,530	42,530	41,740
395-905.00-999.000	PAYING AGENT FEES	500	500	500	500
<b>Total</b>		<b>\$ 108,819</b>	<b>\$ 108,030</b>	<b>\$ 108,030</b>	<b>\$ 107,240</b>



**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.

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Debt Service	<u>48,413</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>
<b>Total Expenditures</b>	<b>48,413</b>	<b>213,050</b>	<b>213,050</b>	<b>213,050</b>
<b>Revenues over (under) expenditures</b>	<b>(48,413)</b>	<b>(213,050)</b>	<b>(213,050)</b>	<b>(213,050)</b>
<b>Other financing sources (uses)</b>				
Transfer from DDA	<u>48,413</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>
<b>Total other financing sources (uses)</b>	<b>48,413</b>	<b>213,050</b>	<b>213,050</b>	<b>213,050</b>
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2017 REALIZE CEDAR BOND REVENUE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
397-000.00-699.065	TRANS IN FROM DELHI DDA	\$ 48,413	\$ 213,050	\$ 213,050	\$ 213,050
<b>Total</b>		<b>\$ 48,413</b>	<b>\$ 213,050</b>	<b>\$ 213,050</b>	<b>\$ 213,050</b>

**2017 REALIZE CEDAR BOND EXPENDITURES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Activity</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
397-905.00-991.000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -
397-905.00-995.000	INTEREST	48,413	212,550	212,550	212,550
397-905.00-999.000	PAYING AGENT FEES	-	500	500	500
<b>Total</b>		<b>\$ 48,413</b>	<b>\$ 213,050</b>	<b>\$ 213,050</b>	<b>\$ 213,050</b>



**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 2019 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. Identification of future eligible Brownfield projects; preparation of Brownfield Redevelopment Plans and implementation of plans.

For 2019, tax capture of \$229,300 is anticipated along with \$198,100 of expenditures.

**BROWNFIELD FUND SUMMARY**

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ 8,616	\$ 40,040	\$ 78,230	\$ 229,300
<b>Total Revenue</b>	<b>8,616</b>	<b>40,040</b>	<b>78,230</b>	<b>229,300</b>
<b>Expenditures</b>				
Community and Economic Dev				
Brownfield-Administration	8,570	10,050	15,300	20,300
Remediation	-	-	50,200	177,800
<b>Total Expenditures</b>	<b>8,570</b>	<b>10,050</b>	<b>65,500</b>	<b>198,100</b>
<b>Revenues over (under) expenditures</b>	<b>46</b>	<b>29,990</b>	<b>12,730</b>	<b>31,200</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>46</b>	<b>46</b>	<b>12,776</b>
<b>Fund Balance, Ending</b>	<b>\$ 46</b>	<b>\$ 30,036</b>	<b>\$ 12,776</b>	<b>\$ 43,976</b>

**BROWNFIELD REDEVELOPMENT AUTHORITY REVENUES**

		<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
		<b>Activity</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
243-000.00-403.040	CURR TAXES-BRNFLD # 4	\$ -	\$ -	\$ -	\$ 25,000
243-000.00-403.060	CURR TAXES-BRNFLD # 6	8,616	38,400	75,200	191,500
243-000.00-403.070	CURR TAXES-BRNFLD #7	-	1,640	3,030	12,800
<b>Total</b>		<b>\$ 8,616</b>	<b>\$ 40,040</b>	<b>\$ 78,230</b>	<b>\$ 229,300</b>

**DEPT 733.00 BROWNFIELD ADMINISTRATION**

<b>GL Number</b>	<b>Description</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
		<b>Activity</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
243-733.00-801.000	LEGAL FEES	\$ 8,570	\$ 10,000	\$ 15,000	\$ 20,000
243-733.00-807.000	AUDIT FEES	-	-	250	250
243-733.00-902.000	PUBLISHING/LEGAL NOTICE	-	50	50	50
<b>Total</b>		<b>\$ 8,570</b>	<b>\$ 10,050</b>	<b>\$ 15,300</b>	<b>\$ 20,300</b>

**DEPT 734.00 REMED PLANS**

<b>GL Number</b>	<b>Description</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
		<b>Activity</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
243-734.00-957.006	REMED PYMTS-#6, WILBY RD	\$ -	\$ -	\$ 50,200	\$ 166,500
243-734.00-957.007	REMED PYMT-#7, 4495 HOLT	-	-	-	11,300
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,200</b>	<b>\$ 177,800</b>



**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.

<u>Plan</u>	<u>Capture Years</u>
Brownfield Plan #2 (2350 Cedar)	2015-2018 (Tax year 2018 is collected in 2019)

For 2019, tax capture of \$6,000 is anticipated along with \$70,250 of expenditures.



## LOCAL BROWNFIELD REVOLVING FUND SUMMARY

	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>Revenues</b>				
Taxes	\$ 199,483	\$ 7,000	\$ 5,030	\$ 6,000
Other Revenue	12,630	-	21,030	-
<b>Total Revenue</b>	<b>212,113</b>	<b>7,000</b>	<b>26,060</b>	<b>6,000</b>
<b>Expenditures</b>				
Community and Economic Developmt				
Administration	188,324	70,500	120,250	70,250
Remediation	3,350	10,000	-	-
<b>Total Expenditures</b>	<b>191,674</b>	<b>80,500</b>	<b>120,250</b>	<b>70,250</b>
<b>Revenues over (under) expenditures</b>	<b>20,439</b>	<b>(73,500)</b>	<b>(94,190)</b>	<b>(64,250)</b>
<b>Fund Balance, Beginning</b>	<b>287,204</b>	<b>307,643</b>	<b>307,643</b>	<b>213,453</b>
<b>Fund Balance, Ending</b>	<b>\$ 307,643</b>	<b>\$ 234,143</b>	<b>\$ 213,453</b>	<b>\$ 149,203</b>

**LOCAL BROWNFIELD REVOLVING FUND REVENUE**

		<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
		<b>Activity</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
643-000.00-403.005	CURR TAXES-AD VAL.	\$ 192,410	\$ -	\$ -	\$ -
643-000.00-403.020	CURR TAX-2350 CEDAR #2	6,411	7,000	5,030	6,000
643-000.00-403.030	CURR TAXES-BRNFIELD #3	662	-	-	-
643-000.00-570.000	STATE GRANTS	-	-	21,030	-
643-000.00-687.000	REFUNDS/REBATE/REIMB	12,630	-	-	-
<b>Total</b>		<b>\$ 212,113</b>	<b>\$ 7,000</b>	<b>\$ 26,060</b>	<b>\$ 6,000</b>

**DEPT 735.00 LOCAL SITE REMEDIATION**

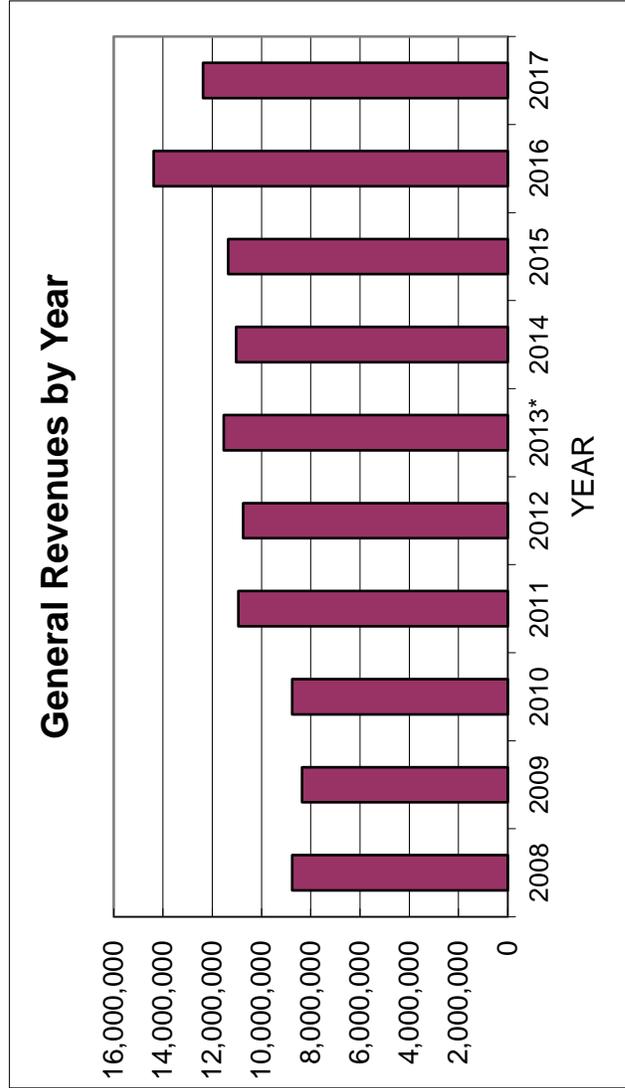
<b>GL Number</b>	<b>Description</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
		<b>Activity</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
643-735.00-801.000	LEGAL FEES	\$ 25,837	\$ 20,000	\$ 20,000	\$ 20,000
643-735.00-807.000	AUDIT FEES	468	500	250	250
643-735.00-818.000	CONTRACTUAL SERVICES	162,018	50,000	100,000	50,000
643-735.00-935.001	SITE REMEDIATION	3,350	10,000	-	-
<b>Total</b>		<b>\$ 191,674</b>	<b>\$ 80,500</b>	<b>\$ 120,250</b>	<b>\$ 70,250</b>



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

Description	2008	2009	2010	2011	2012	2013*	2014	2015	2016	2017
Taxes	\$ 3,631,229	\$ 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
Licenses & Permits	15,965	16,526	206,255	226,356	181,376	252,149	304,387	505,784	782,674	659,866
Federal Sources	63,308	116,792	142,939	115,589	86,276	120,341	134,019	77,690	-	67,574
State Sources	1,843,733	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
Other Intergovernmental	127,926	147,392	310,370	149,139	185,171	95,031	159,610	143,493	140,471	133,313
Special Assessments	413,635	345,481	353,122	357,591	368,660	-	-	-	-	-
Charges for Services	1,660,429	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
Interest Income	227,839	89,122	39,751	16,751	9,694	20,802	23,388	25,299	337,421	53,537
Franchise Fees	-	-	-	-	-	443,210	472,391	494,517	515,565	512,700
Other Revenue Sources	-	-	-	-	-	1,200,000	9,480	-	1,294,586	348,000
Other	767,711	699,737	715,166	739,263	733,966	1,367,180	839,559	816,433	3,028,515	774,945
<b>Total</b>	<b>\$ 8,751,775</b>	<b>\$ 8,354,676</b>	<b>\$ 8,749,031</b>	<b>\$ 10,945,493</b>	<b>\$ 10,740,420</b>	<b>\$ 11,532,036</b>	<b>\$ 11,029,695</b>	<b>\$ 11,351,684</b>	<b>\$ 14,379,351</b>	<b>\$ 12,371,214</b>

\*Revenue account classifications changed in 2013.

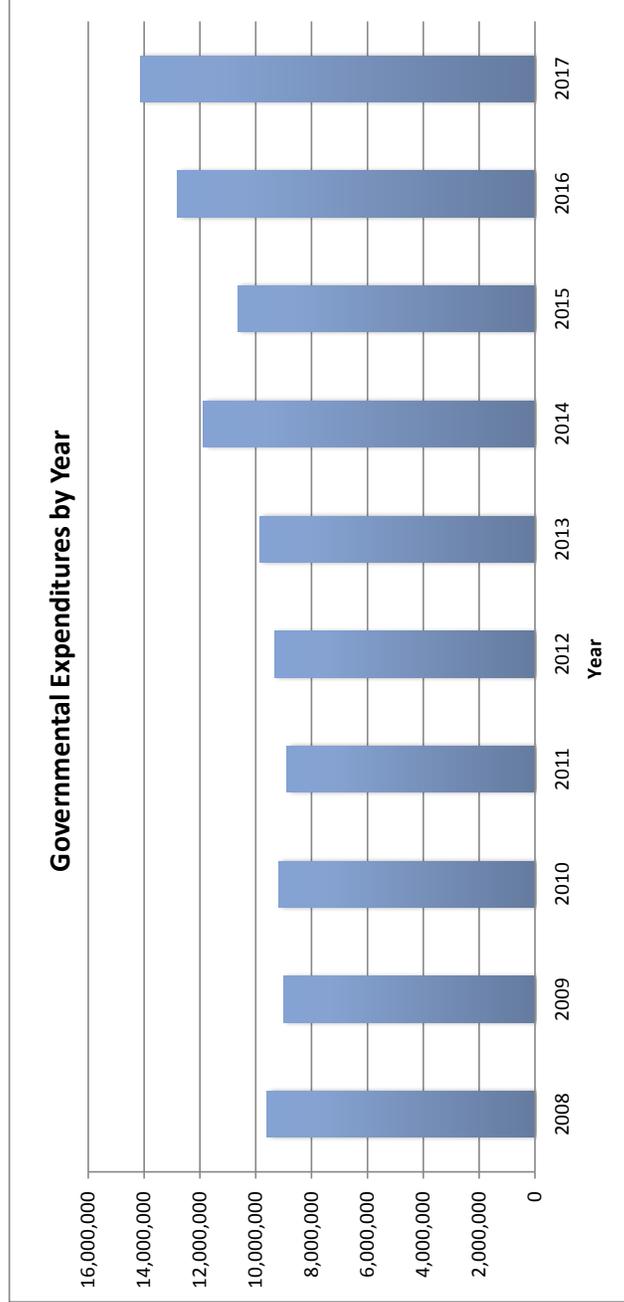




### Governmental Expenditures by Function - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Gov't	\$ 2,157,101	\$ 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
Public Safety	4,102,659	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
Infrastructure	582,877	542,762	536,245	496,722	686,620	864,688	1,253,563	669,875	800,005	1,227,575
Community Dev*	-	-	588,014	608,433	553,021	605,837	574,711	604,369	779,410	781,810
Rec & Cultural	706,826	767,951	725,571	712,694	746,417	702,820	761,143	707,045	837,791	783,752
Other	333,332	323,535	348,663	321,261	386,527	389,846	559,533	486,476	972,508	520,027
Capital Outlay	1,107,863	531,272	167,278	321,559	289,385	537,743	1,477,912	647,425	1,678,912	2,874,880
Debt Service	609,197	627,382	762,501	308,652	210,363	263,427	426,493	409,856	555,618	799,703
<b>Total</b>	<b>\$ 9,599,855</b>	<b>\$ 9,003,242</b>	<b>\$ 9,184,125</b>	<b>\$ 8,893,634</b>	<b>\$ 9,333,734</b>	<b>\$ 9,861,489</b>	<b>\$ 11,880,440</b>	<b>\$ 10,649,819</b>	<b>\$ 12,797,162</b>	<b>\$ 14,143,574</b>

\* Community Development was originally classified as an Enterprise Fund.



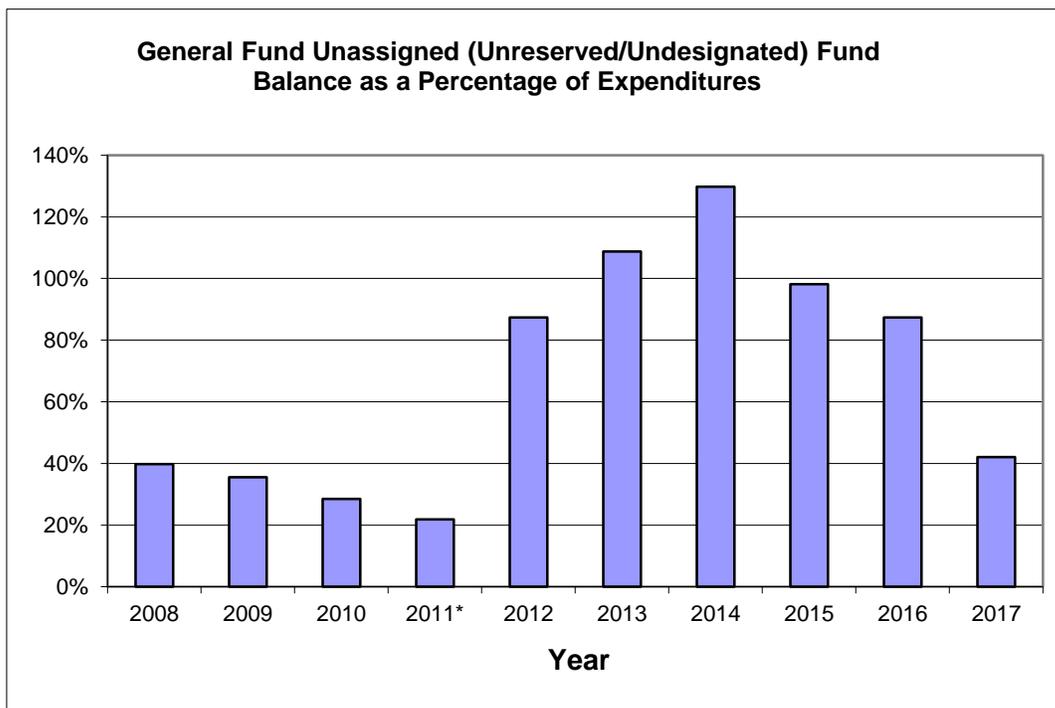


### General Fund Balance Compared to Annual Expenditures 10 Year History

*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
2008	43,263	66,352	2,476,076	6,968,367	36%
2009	118,499	0	1,949,051	6,833,821	29%
2010	29,070	0	1,767,891	8,110,990	22%
2011*	102,951	0	3,874,217	4,436,400	87%
2012	147,322	0	5,236,188	4,814,572	109%
2013	80,935	0	6,202,283	4,778,102	130%
2014	60,287	0	6,103,706	6,217,267	98%
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%

*\* 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 2017 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 39%*





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

<b>December 31</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Leased Land</b>	<b>Total Taxable Property</b>	<b>Real Property as Percent of Total Taxable Property</b>
2009	762,966,560	60,465,100	134,900	823,566,560	93%
2010	713,351,687	63,690,700	134,494	777,176,881	92%
2011	681,521,289	51,960,500	134,900	733,616,689	93%
2012	647,847,526	54,694,700	118,907	702,661,133	92%
2013	641,960,123	52,927,953	118,567	695,006,643	92%
2014	644,511,412	54,904,915	905,477	700,321,804	92%
2015	662,443,483	57,908,100	116,300	720,467,883	92%
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%

### State Equalized Value

<b>December 31</b>	<b>Amount</b>
2009	875,004,950
2010	811,776,375
2011	759,387,951
2012	723,234,171
2013	721,146,073
2014	734,236,096
2015	768,863,084
2016	795,560,222
2017	826,677,275
2018	845,607,500

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

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected with the		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	4,436,174	4,422,146	99.7%	9,660	4,431,806	99.90%
2009	4,336,310	4,325,485	99.8%	6,358	4,331,842	99.90%
2010	5,872,671	5,852,639	99.7%	14,193	5,866,832	99.90%
2011	5,663,616	5,643,714	99.6%	15,085	5,658,799	99.91%
2012	5,614,077	5,594,097	99.6%	16,573	5,610,670	99.94%
2013	5,343,452	5,109,083	95.6%	12,168	5,121,251	95.84%
2014	5,392,352	5,373,786	99.7%	12,698	5,386,484	99.89%
2015	5,194,181	5,182,929	99.8%	6,706	5,189,635	99.91%
2016	5,247,805	5,089,664	97.0%	4,770	5,094,434	97.08%
2017	5,359,223	5,203,092	97.1%	-	5,203,092	97.09%

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

**Top 20 Taxpayers**

Rank	Name	2018 Tax	2018 SEV	2018 Taxable Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	188,305	14,643,800	14,565,699	25	1.89%
2	WOODLAND LAKES INVESTMENT GROUP	90,490	7,663,900	6,999,569	2	0.91%
3	DART CONTAINER CORP	85,097	7,802,300	7,186,550	23	0.93%
4	WILLOUGHBY ESTATES II, LLC	84,751	6,555,600	6,555,600	1	0.85%
5	COMCAST OF MICHIGAN LLC	75,507	5,840,600	5,840,600	4	0.76%
6	RSDC OF MICHIGAN LLC	74,239	5,881,100	5,852,448	2	0.76%
7	THEROUX DEVELOPMENT CO	51,254	4,173,600	3,964,604	5	0.52%
8	BONDARENKO LTD LLC	50,616	4,761,500	3,915,269	26	0.51%
9	TMT DELHI LLC	38,387	2,969,300	2,969,300	1	0.39%
10	DTN ASPEN RIDGE APARTMENTS, LLC	36,453	3,043,200	2,819,700	2	0.37%
11	ASPEN LAKES ESTATES I LLC	34,954	3,680,300	2,703,758	1	0.35%
12	FSI STONEGATE PROPERTY LLC	31,007	2,400,000	2,398,410	3	0.31%
13	SENIOR CARE EQUITIES #11 LLC	29,755	2,301,600	2,301,600	1	0.30%
14	DELHI PARTNERS LIMITED DIVIDEND	29,652	2,588,300	2,293,631	2	0.30%
15	DTN ENTERPRISES LLC	28,234	2,504,600	2,183,913	3	0.28%
16	YES DELHI MANOR, LLC	28,132	2,198,600	2,176,067	2	0.28%
17	DTP ASSOCIATES LLC	26,096	2,032,400	2,018,551	1	0.26%
18	MICHIGAN ELECTRIC TRANSMISSION	24,168	1,869,400	1,869,400	2	0.24%
19	OLD ORCHARD - HOLT LLC	23,911	2,523,200	1,849,544	3	0.24%
20	GREAT LAKES CHRISTIAN HOMES	23,557	2,227,600	1,822,167	1	0.24%
<b>Total Top 20</b>		<b>1,054,565</b>	<b>87,660,900</b>	<b>82,286,380</b>		<b>10.70%</b>
<b>Total Entire Township</b>			<b>849,846,800</b>	<b>769,107,794</b>		

*2019 – 2024*

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



Adopted by the Delhi Township Planning Commission  
Date: June 25, 2018

**DELHI CHARTER TOWNSHIP**  
**2019 – 2024 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. The year 2019 represents the fourteenth year of Capital Improvement Planning in Delhi Township and the process has continued to be refined to make it more useable and pertinent to the budget process.

## **WHAT IS A CAPITAL IMPROVEMENT?**

Capital Improvements are public improvements involving the expenditure of public funds, over and above normal annual operating expenses, for the purchase, construction or replacement of 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 six operational funds, which finance the services provided to Township residents and property owners. These funds are as follows: General Fund, the Sanitary Sewer Fund, the Fire Fund, the Police 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 collected for public services. Revenues to the Sanitary Sewer Fund and the Water Improvement Fund are derived from customer billings, new customer connection fees and special assessments. The Fire Fund was capitalized via a millage leveraged for this purpose.

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 2019 - 2024 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 final recommended priority level is established by the Township Manager. The priorities are based on a classification system adapted from Principles and Practice of Urban Planning, published in 1968 by the International City Manager’s Association (pp. 392-394), as follows:

Priority A (Urgent)	Projects which cannot reasonably be postponed. These may be needed to complete an essential or a partially finished project, or to maintain a minimum level of service in a presently established Township program. Also, any project needed to address an emergency.
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 2018)**

<b>2017 Project Description</b>	<b>Status</b>	<b>Original Amt. in '18 CIP</b>	<b>Actual 2018 Funding Level</b>
<b><u>2018 General Fund Projects</u></b>			
<u>Cemetery Entry Signs</u> <i>This project includes the fabrication and installation of entry arches, displaying the name of each cemetery. Markham will receive a sign during 2018.</i>	No signs will be purchased in 2018. This project will be delayed.	\$15,000	\$0
<u>Ram 2 Burchfield Trail</u> <i>This project was submitted again in 2017 to Ingham County for funding using the county trails millage.</i>	This project was not selected for funding by Ingham County and will not be completed.	\$3 M	\$0
<u>Street Improvements</u> <i>Street improvements will occur in conjunction with the Ingham County Road Department (ICRD) on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and entire cost will be borne by same.</i>	Two neighborhoods have requested information about SAD-paid improvements that could occur in 2019. However, none will occur in 2018. The Township will continue to work with the ICRD to save sufficient funding from the 50/50 program for a project in 2019.	\$166,000	\$10,000
<u>Sidewalk Program and Construction</u> <i>Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.</i>	These important items will be addressed, at least in part, by the Safe Routes 2 School (SR2S) project in 2019. SR2S funding will pay for construction of the improvements and the Township will provide engineering services.	\$110,000	GET AMT
<u>Upgrade GIS Software</u> <i>This project is necessary because we are approaching the limits of available space under our current license. This will limit our ability to expand our GIS and accommodate new use needs.</i>	This project will be implemented in 2018 and costs will be split between the General Fund and the Sewer Fund.	\$20,000	\$7,000
<u>Cemetery Capital Improvements</u> <i>This project will occur annually and be</i>	This project is ongoing.	\$15,000	\$15,000

<i>a “savings” set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, the development of new areas, etc.</i>			
<b>2018 Sewer Fund Projects</b>			
<u>Eifert Road Force Main Replacement</u> <i>This project will be split into 3 years, beginning in 2014. SAW Grant funding will provide approximately \$99,560 towards the project. Final construction will occur in 2017.</i>	This project was mostly completed in 2017. However, a small amount of the effort did occur in 2018. The project has been completed.	\$600,000	\$148,360
<u>Vehicle Rotation Schedule</u> <i>See Exhibit A.</i>	See Exhibit A	\$65,000	\$66,670
<u>Food Waste Separator</u> <i>Purchase and install a food waste separator for the scrappy program.</i>	This project was originally anticipated to occur in 2017. However, it was delayed until 2018 and will be completed using the 2018 bond funds.	\$150,000	\$275,000
<u>Upgrade GIS Software</u> <i>This project is necessary because we are approaching the limits of available space under our current license. This will limit our ability to expand our GIS and accommodate new use needs.</i>	This project will be implemented in 2018 and costs will be split between the General Fund and the Sewer Fund.	\$20,000	\$7,000
<u>Delhi Commerce Drive Lift Station Elimination</u> <i>This lift station will be transitioned to a gravity system to Willoughby &amp; Aurelius Road.</i>	This project will occur in 2018.	\$720,000	\$750,000
<u>POTW Camera System &amp; Gate Security</u>	This project includes the security and fire system and will be completed in 2018.	\$50,000	\$800,000
<u>Lift Station Control Panel &amp; 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 2018.	\$108,000	\$300,000
<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 2018.	\$60,000	\$150,000

<p><b><u>POTW Samplers Replacement</u></b>  <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></p>	This project will occur in 2018.	\$90,000	\$50,000
<p><b><u>POTW Secondary Rehabilitation</u></b>  <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></p>	This project will occur in 2018.	\$360,000	\$450,000
<p><b><u>POTW Valve Actuator Replacement</u></b>  <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></p>	This project will occur in 2018.	\$144,000	\$150,000
<p><b><u>Inter-Urban Sanitary Sewer Repair/Replacement</u></b>  <i>This project includes replacing the sewer located within the inter-urban area between Veterans and Bond Avenues and a small area near Cedar Street and Keller Road.</i></p>	This will be completed in 2018 using bond funds. It was identified as part of the 2017 Asset Management planning process.	\$0	\$800,000
<p><b><u>Nitrification Tower Condition Assessment and Repair</u></b>  <i>This project will involve assessment of the physical condition of the nitrification tower at the POTW and complete necessary repairs. The SAW grant will partially fund this project. The second phase of the project (implementation) will occur in 2018.</i></p>	This project is now complete and spanned two years (2017 & 2018). Total project cost was approximately \$1.2M.	\$250,000	\$58,600
<p><b><u>Fiber Optic Upgrades – Lift Stations</u></b>  <i>Upgrade three lift-stations per year to fiber until all twelve are connected.</i></p>	This will be completed in 2018 using bond funds. It was identified as part of the 2017 Asset Management planning process.	\$50,000	\$300,000
<p><b><u>POTW Tertiary Pump Station Tank Rehabilitation</u></b></p>	This will be completed in 2018 using bond funds. It was identified as part of the 2017 Asset Management planning process.	\$0	\$250,000
<p><b><u>Grit Handling</u></b>  <i>This project includes the installation of grit handling equipment at the POTW.</i></p>	This will be completed in 2018 using bond funds. It was identified as part of the 2017 Asset Management planning process.	\$1.2M	\$1.75M

<b>2018 Fire Fund</b>			
<u>Radio Replacement</u> <i>This project is necessary to upgrade the system (technology advancement).</i>	This project will occur annually and will continue in 2018.	\$40,000	\$20,000
<u>Refurbish 2008 Ford Lifeline Ambulance</u>	This project has been completed.	\$120,000	\$160,000
<b>2018 Downtown Development Authority</b>			
<u>Targeted Redevelopment Projects</u> <i>The DDA will facilitate the acquisition and redevelopment of key properties within the focus area. This may occur all in 2018, or over the course of the next several years.</i>	Major projects completed in 2018 include the development of the Holt Community Center and several key property acquisitions.	\$1,500,000	\$500,000
<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 occur in 2018. Some limited aspects of the project may occur in 2019, if necessary.	\$2,000,000	\$6.4 M
<u>Roundabout Park &amp; 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. The 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>	Project is now called "Esker Landing Park". This project has received MDNR Trust Fund grant dollars. Final design planning will be completed in 2018. Construction is most likely to occur in 2019. The total cost of the project is anticipated to be approximately \$1M.	\$1,000,000	\$80,000
<u>Commercial Kitchen Installation at Farmer's Market</u> <i>If grant funds are received for this project, a commercial kitchen that can be used as incubator space will be installed at the Farmer's Market. This project will meet a real and unmet need for entrepreneurs in our community.</i>	Project will be completed, dependent upon receipt of grant funding, in 2018.	\$0	\$56,000

**2019 Capital Budget**

<b>Priority Level:</b>	<b>Project Description:</b>	<b>Current Estimate:</b>
<b>General Fund</b>		
C	<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>	\$2 M
C	<u>Street Improvements</u> <i>If petitions are received from Grovenburg Woods/Farms and Tanglewood</i>	\$1.8M

	<i>subdivisions, the Township may facilitate neighborhood road improvements for these areas pursuant to Policy. 132.</i>	
A	<i>Safe Routes 2 School Project 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>	\$1.14M
B	<u>Voting Equipment Carts</u> <i>This project includes the acquisition of locking carts which will store each precinct's voting equipment securely.</i>	\$24,000
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
C	<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>	\$175,000
<b>Sewer Fund Projects</b>		
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 annually.</i>	\$50,000
B	<u>Vehicle Rotation Schedule</u> <i>See Exhibit A</i>	\$60,000
B	<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>	\$132,000
B	<u>POTW Transformers &amp; 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>	\$150,000
B	<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>	\$400,000
B	<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 part of the 2017 Asset Management planning process.</i>	\$85,000
B	<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>	\$110,000

B	<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>	\$200,000
B	<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>	\$32,000
B	<u>Bypass Pump Replacement</u> <i>This project includes replacement of the bypass pump at the POTW and will be completed using bond funds. It was identified as part of the 2017 Asset Management planning process.</i>	\$75,000
B	<u>Solara 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>	\$100,000
<b><u>Fire Fund</u></b>		
C	<u>Radio Replacement</u> <i>This project is necessary to upgrade the system (technology advancement).</i>	\$40,000
<b><u>Downtown Development Authority</u></b>		
C	<u>Esker Landing Park &amp; 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. The park will be partially funded by a MDNR Trust Fund Grant (if awarded) and will include a parking area for trail users and a small boat launch to provide water access.</i>	\$1.2 M
A	<u>Realize Cedar Project Implementation</u> <i>This project will include the engineering and implementation of key recommendations of the Realize Cedar Plan. An application has been submitted for Transportation Alternatives Program grant funding from MDOT to help provide funding for the project.</i>	\$6.4 M
B	<u>Replacement of Farmer's Market Roof</u>	\$50,000

**CAPITAL IMPROVEMENTS PROGRAM**  
**Years 2020-2024 Project Descriptions**

<b>Priority Level:</b>	<b>Project Description:</b>	<b>Implementation Year:</b>	<b>Current Estimate:</b>
<b><u>General Fund</u></b>			
B	<u>Street Improvements</u> <i>Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community. Secondary (Neighborhood Streets) will occur when petitioned by residents and cost will be borne by same.</i>	2020	\$166,000
		2021	\$166,000
		2022	\$166,000
		2023	\$166,000
		2024	\$166,000
B	<u>Sidewalk Program and Construction</u> <i>Ongoing implementation of the ADA Transition plan and other</i>	2020	\$110,000
		2021	\$110,000

	<i>sidewalk improvements to promote and improve walkability.</i>	2022	\$110,000
		2023	\$110,000
		2024	\$110,000
B	<u>Aerial Photography</u> <i>The Township anticipates participating in the regional program for acquisition of updated air photos. This is a critical component of the GIS system.</i>	2020	\$30,000
C	<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.</i>	2020	\$1M
D	<u>Upgrades at Jaycee Park</u> <i>The playground equipment at this park should be replaced; possible grant funding will be needed to facilitate this project.</i>	2022	\$200,000
B	<u>Replacement of Sherriff’s Department Building Parking Lot</u>	2020	\$60,000
C	<u>Holt &amp; Eifert Road Property Use &amp; Development Plan</u> <i>Development of a master plan for the Township owned property at the north east corner of Holt Rd. and Eifert Rd.</i>	2021	\$50,000
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>	2020	\$15,000
		2021	\$15,000
		2022	\$15,000
		2023	\$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.</i>	2020	\$100,000
C	<u>Upgrade of Playground/Facilities at Sledding Hill Park (to be renamed at some point in 2018/19)</u> <i>This is a neighborhood driven project that would make use of donations and grass-roots initiatives and involvement.</i>	2020	\$100,000
<b><u>Sewer Fund</u></b>			
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
C	<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>	2021	\$200,000

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>	2021	\$750,000
B	<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. This project will be paid for with the 2021 bond issue.</i>	2021	\$100,000
B	<u>POTW Transformers &amp; 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>Struvite Recovery</u> <i>Install equipment at the POTW for struvite recovery. Struvite sticks to equipment and machinery, which creates significant maintenance problems. This project will be paid for with the 2021 bond issue.</i>	2021	\$300,000
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	\$600,000
B	<u>Grease Handling Upgrades</u> <i>This project would improve and upgrade the equipment used for grease handling at the POTW. This project will be paid for with the 2021 bond issue.</i>	2021	\$500,000
B	<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.</i>	2021	\$3 M
B	<u>Vehicle Rotation Schedule</u> <i>See Exhibit A</i>	2020	\$31,500
		2021	\$57,000
		2022	\$107,000
		2023	\$70,000
		2024	\$70,000
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>	2020	\$50,000
		2021	\$50,000
		2022	\$50,000
		2023	\$50,000
		2024	\$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 &amp; #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
<b><u>Fire Fund</u></b>			
C	<u>Replace 1997 Tanker Truck</u>	2020	\$450,000
C	<u>Refurbish 2010 Lifeline Ambulance</u>	2020	\$160,000
C	<u>Replace 1993 Pierce Engine</u>	2021	\$675,000

EXHIBIT A:								
Fleet Vehicle Rotation Schedule								
#	Vehicle	2018	2019	2020	2021	2022	2023	2024
	<b>DPS (POTW "W" &amp; Maintenance)</b>							
27	1990 Ford F700 diesel Stake Rack/Dump Truck w/plow							
10	2007 Ford Ranger 4WD	P						
26	2011 GMC Savana 2WD Van			sell				
3	2012 GMC Sierra ext cab truck 4WD		P					
28	2012 GMC Sierra ext cab truck 4WD w/Tommy Gate (10 yrs-DPS)					P		
23	2014 Ford F250 4WD		P					
12	2014 Ford F150 truck 2WD	A						
14	2014 Ford F150 truck 2WD	A						
4	2016 Ford E-350 Cutaway w/Knapheide KUV (10 yrs-DPS)							
9	2016 Ford F-550 Dump Truck				P			
21	2016 GMC Sierra 4WD w/plow&tow package				P			
22	2016 GMC Sierra 4WD w/plow&tow package				P			
1	2017 Ford Explorer AWD SUV					C		
2	2017 GMC Sierra 1500					C		
	2018 1/2 ton truck 4WD [tow pkg] (replaces #10)							
	2018 3/4 ton truck 4WD [plow&tow pkg] (#12)						P	
	2018 3/4 ton truck 4WD [plow&tow pkg] (#14)						P	
	2019 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#3)							P
	2019 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#23)							P
	2020 4WD/AWD vehicle (#26)							
	2021 3/4 ton truck 4WD [plow&tow pkg] (#21)							
	2021 3/4 ton truck 4WD [plow&tow pkg] (#22)							
	2022 AWD SUV (#1)							
	2022 1/2 ton truck ext cab short box 4WD (#21)							
	2022 3/4 ton truck 4WD w/Tommy Gate (10 yrs-DPS) (#28)							
	2023 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#12)							
	2023 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#14)							
	2024 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#3)							
	2024 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#23)							
	<b>BUILDING &amp; GROUNDS</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	2000 Ford F250 (mow crew truck-2011)							
	2006 Chevrolet Silverado 4WD							
41	2016 Ford Escape SE							
	<b>PARKS</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
43	1995 Chevrolet S10 Pickup	sell						
12P/45	1996 Ford F150							
42	1999 Ford F250 2WD							
	1999 Ford Dump Truck				sell			
48	2000 Ford Ranger	sell						
44	2000 Ford F250 w/plow							
41	2001 Ford F250 4WD							
47	2001 Ford Ranger							
50	2002 Chevrolet Tahoe							
45	2002 Ford F250							
	2006 Chevrolet Silverado 4WD (DPS #24)							
	2006 Chevrolet Silverado 4WD (DPS #25)							
	2007 Ford Ranger 4WD (#10)	P						
	2008 GMC Canyon 2WD (#66)	P						
	2008 GMC Canyon 2WD (#67)	P						
	2011 GMC Sierra truck 4WD (#6)							
	2012 GMC Sierra ext cab truck 4WD w/plow (#3)		P					
	2012 GMC Sierra ext cab truck 4WD w/Tommy Gate (#28)					P		
	2012 GMC Canyon ext cab truck 4WD (#56)					P		
	2014 Ford F250 4WD w/plow (#23)		P					
	2016 Ford F-550 Dump Truck (DPS #9)				P			
	2016 3/4 ton truck 4WD (#21)				P			
	2016 3/4 ton truck 4WD (#22)				P			
	2018 3/4 ton truck 4WD w/plow (#12)						P	
	2018 3/4 ton truck 4WD w/plow (#14)						P	
	2019 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#3)							P
	2019 3/4 ton truck 4WD w/plow&salter [plow&tow pkg] (#23)							P
	<b>COMMUNITY DEVELOP.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
58	2006 Dodge Dakota 4WD (4 door)					sell		
56	2012 GMC Canyon ext cab truck 4WD					P		
521	2014 Ford Explorer 4WD							
	2017 AWD SUV (#1)					C		
	2017 1/2 ton truck ext cab short box 4WD (#2)					C		
	<b>ASSESSING</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
66	2008 GMC Canyon 2WD (DPS #14)	P						
67	2008 GMC Canyon 2WD (DPS #12)	P						
	2014 Ford F150 truck 2WD (#12 to #66)	A						
	2014 Ford F150 truck 2WD (#14 to #67)	A						
68	2016 Ford Escape SE							



## 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.

**NSP**

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

**Operating Budget**

The authorized revenues and expenditures for the day to day operation of the Township. The operating budget is typically for one year, and includes personnel costs, supplies, and other services/charges. In contrast, a capital budget can extend for several years, depending on the life of a project.

**Other Financing Source**

Increases in current financial resources that are reported separately from revenues. Loan proceeds and transfers from other funds are reported as Other Financing Sources.

**Other Financing Use**

Decreases in current financial resources that are reported separately from expenditures. A transfer to another fund is an Other Financing Use.

**Other Services/Charges**

Expenditures which include professional services, utilities, training, etc.

**PC**

Planning Commission - An appointed body that reviews proposed development projects, special use permits, rezoning applications etc. and makes recommendations to the Township Board of Trustees. The Planning Commission is also responsible for final approval of and amendments to the Master Plan and Future Land Use Map.

**Personnel Costs**

Includes payroll and fringe benefits.

**Proposal A**

Limits the increase on an individual property's taxable value to the inflation rate or 5 percent, whichever is lower. When the property is sold, the taxable value becomes the State Equalized Value for that year.

**Proprietary Funds**

Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Enterprise and internal service funds are proprietary funds.

**Restricted Fund Balance**

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

**Revenues**

An increase in fund financial resources, other than from interfund transfers and debt issue proceeds.

**Revenue Bonds**

The government borrows money by issuing these bonds. The bonds are secured by specific revenues that are pledged in the bond.

**SAD**

Special Assessment District

**SAW Grant**

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

**SESC**

Soil Erosion and Sedimentation Control - A program to regulate the pollution of Michigan waters by improper construction site management practices.

**Special Assessments**

A levy made against certain properties to defray all or part of the cost of a specific capital improvement deemed to benefit primarily those properties.

**Special Revenue Funds**

Used to account for the proceeds of specific revenue sources (other than sources for major capital projects) that are legally restricted to expenditures for specific purposes. Michigan Compiled Law requires the Township to adopt a budget for special revenue funds.

**State Equalized Value (SEV)**

The assessed value multiplied by a factor as determined by the Michigan State Tax Commission to ensure an assessment level of 50 percent of market value.

**State Shared Revenue**

A portion of the 6% sales tax returned to the Township, based on per capita taxable value, population and relative tax effort.

**Taxable Value**

The value upon which the property tax is levied. It is determined by multiplying the prior year's taxable value by the current year's cost-of living index. When the property changes ownership, the SEV becomes the taxable value for that year.

**Transfers In/Out**

A transfer between funds. For example, the General Fund transfers money to the Fire Fund to support its activities.

**Unassigned Fund Balance**

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

**ZBA**

Zoning Board of Appeals - hears and decides any appeals of the zoning administrator's decision concerning project development and site plans relative to the zoning ordinance. Members are appointed by the Supervisor and approved by the Township Board.