DELHI CHARTER TOWNSHIP
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2021 BUDGET

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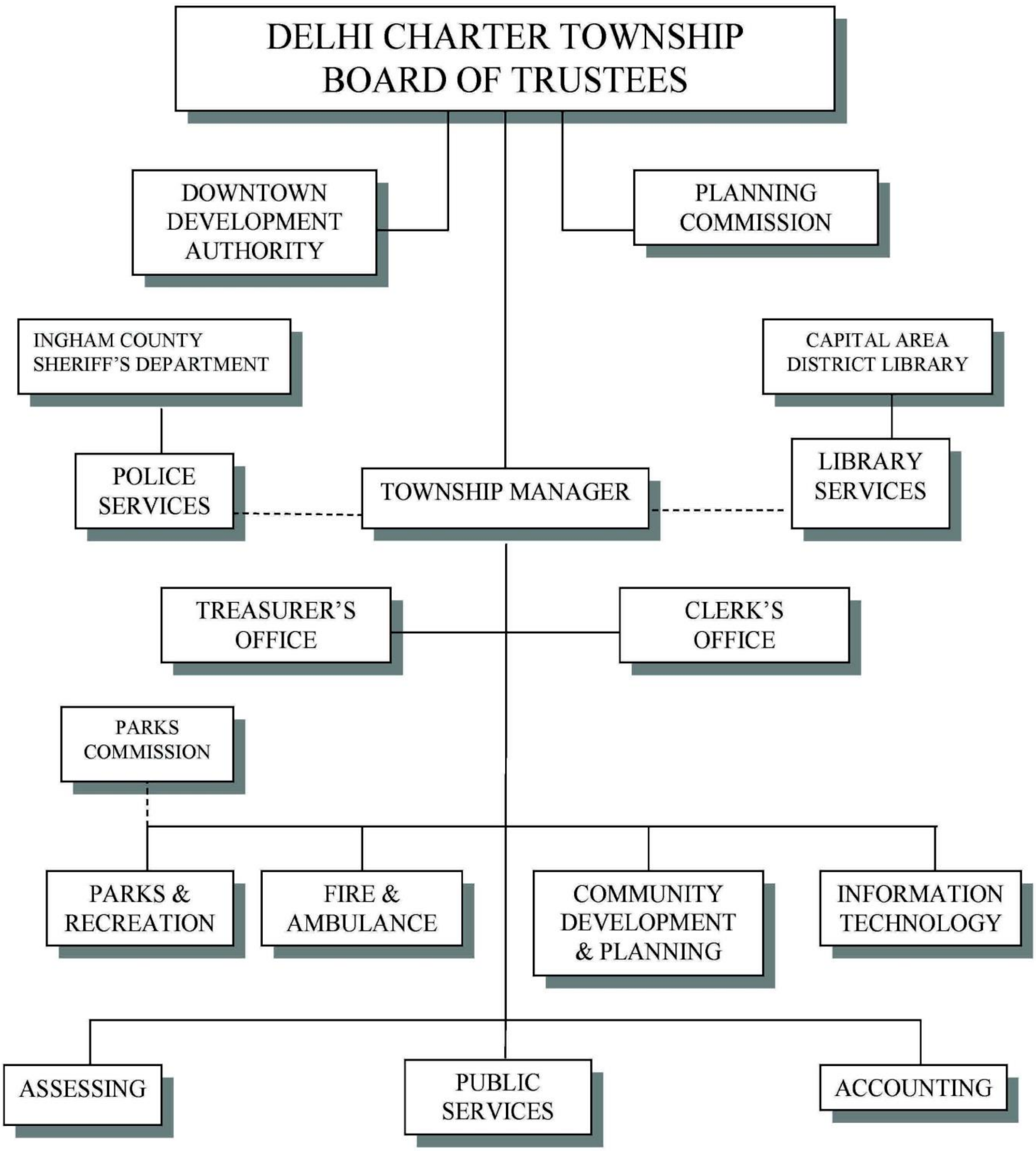
Delhi Charter Township
Organizational Chart of Services



Board of Trustees

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

Executive Staff

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

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

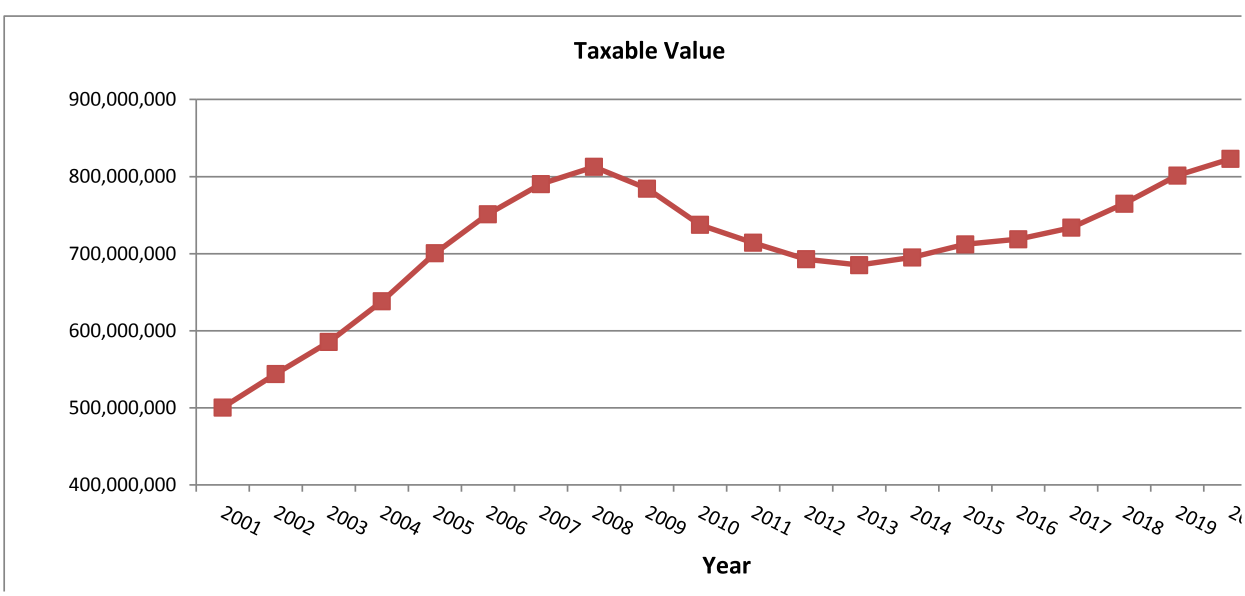
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2021 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.

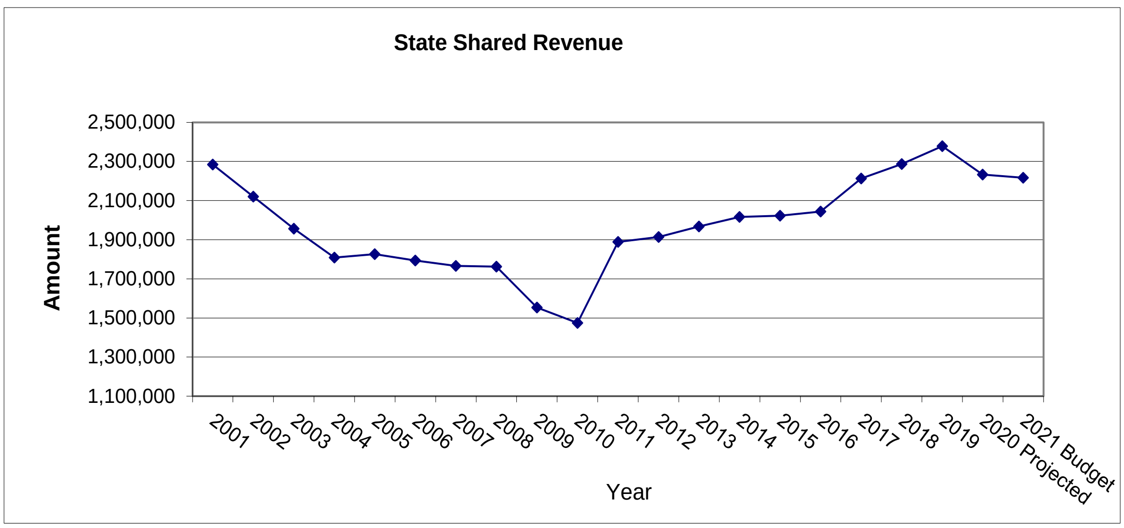
This budget has been prepared using direction from the Board of Trustees. The 2021 budget totals $28,781,130 for all funds, up from $27,467,560 projected for 2020. Most of the increase is due to the reduction of staff costs in 2020 by using furlough and Workshare options during the COVID 19 pandemic. Some capital projects were also delayed.

Financial Challenges to Township Budgets

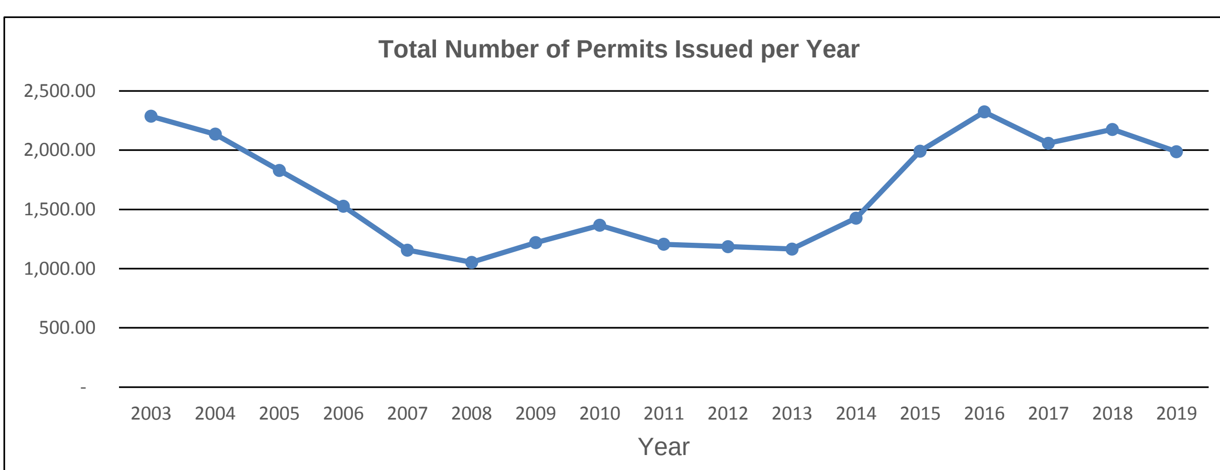
- Property taxes are the Township's largest revenue source. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 2.68% in 2020. This is the seventh increase since 2008. However, when comparing the current ad valorem rate with that of 2008, 2020 taxable values are only 1.26% higher than those of 2008. The Headlee Amendment limits tax revenue growth. As property values rebound, the increase in tax is limited to a national inflation factor. This means that tax revenues are not able to recover at the same rate as rising property values. In fact, as a result of Headlee, the Township's operating millage has been reduced to 4.2899 mills, rather than the 5 mills authorized. It is expected that taxable values will continue to grow, but will not rebound as quickly as the cost of services increase. The short and long-term effect of the COVID-19 pandemic on property values is also currently unknown. The approval of all four millage proposals, effective in 2019, helps the Township sustain the current level of operations.



- Since 1998, the State of Michigan has distributed "revenue sharing" to local units of governments. Revenue sharing is comprised of two parts: a constitutional portion that was based on the State's sales tax collection together with the local unit's population, and a statutory portion that could be adjusted by the legislature or the governor. In 2001, the amount received by Delhi Township accounted for 35% of General Fund revenues. Since 2001, the amount received has fallen dramatically. Revenue sharing is expected to account for only 27% of General Fund revenues in 2021. Additionally, the statutory portion was eliminated in 2012 and replaced with a new program that has qualification requirements. Due to the pandemic, the August 2020 statutory payment was replaced with Coronavirus Relief Funding dollars. One uptick in this story of uncertain and declining state shared revenue was Delhi Township's increase in population between the 2000 and 2010 censuses. The 2020 census is being affected by COVID-19, but will hopefully conclude with a continued increase in the Township's population over the last 10 years. The Stay at Home order reduced sales tax revenue to the State. At the time of budget preparation, the total decrease in revenue sharing is uncertain.



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



Responses to the Financial Challenges

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

Staffing levels are continually evaluated. As employee vacancies occur, an evaluation is made regarding the needs of the department before we change, replace, add, or eliminate a full or part-time position. The use of interns, seasonal, contractual, and professional services has increased to reduce our overall personnel costs. During the COVID-19 Stay at Home order, the Township took advantage of the Work Share program and federally funded unemployment payments to reduce staff 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 have been fully implemented during fiscal years 2018, 2019 and 2020. Since 2016, full-time employees have the option of matching pension investments at a rate of up to 2.5%. This is in addition to the 10% of base salary the Township currently invests for full-time employees.

In 2018, Delhi Township voters approved the renewal of a 1.5 millage for fire services. However, as discussed above, the Headlee Amendment automatically "rolls back" the millage rate to equal the rate of inflation. This has reduced the approved 2020 millage rate to 1.4932 mills. The millage funding helps to offset costs associated with the fire department, which transitioned in 2003 from a part-time department, to a combination full-time/part-time fire/EMS department that offers advanced life support. The millage does not cover the entire costs of the fire department, so an annual transfer from the general fund is required.

Voters also approved the renewal of a 1.5 millage for police services. As in the case of the fire department millage, the Headlee Amendment also decreases the millage rate to 1.4932 mills. The Township contracts with the Ingham County Sheriff Department for police services. The cost per capita for this service is amongst the lowest in the region. The number of police officers provided to the Township via the contract was reduced by three in 2010, and in mid-2011 a School Resource Officer was added at the request of Holt Public Schools, which continues to be funded. In addition, the Sheriff places part-time deputies in the parks and on the trails during the summer months. The police millage does not fully cover the cost of providing this service, and an annual transfer from the general fund is required to fully fund it.

In 2018, voters approved a 0.5 millage for fire and emergency medical equipment and vehicles. As in the case of the other millages, the Headlee Amendment decreases the millage rate to 0.4990 mills. This four-year millage will provide funds to repair and replace fire, EMS and ambulance equipment and vehicles. The purchase of a pumper/ladder truck is planned for 2021.

In 2018, voters also approved a 1.0 millage for the Township's parks, trails, and recreation facilities. Again, the Headlee Amendment decreases the millage rate to 0.9981 mills This four-year millage will provide funds for restoring, operating, maintaining, acquiring, constructing, and equipping parks, trails, and recreation facilities. In 2021, the Parks millage will help fund the construction of the Hayhoe Trail, which will extend the township's trail system to its southern border.

Although the economic factors described above, and surely new ones we will encounter in coming years, will continue to place strains on the limited resources of the Township, the proposed 2021 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 $6,173,070, which is $797,010 more than the projected expenditures for 2020. The increase is mainly due to two factors. First, the Work Share program resulted in personnel savings in 2020. Secondly, the McCue Road improvement project is expected to take place in 2021 and is the culmination of several years' worth of local road dollars. This project will be paid for in part through the matching program administered by the Ingham County Road Department.

To enhance the quality of life for Township residents, the Township has been investing in non-motorized trails. Funded by various grants, as well as Township resources, and the sale of capital improvement bonds, the Sycamore Trail connects the Township's existing trail with Lansing's River Trail network. The partially grant funded Ram Trail, running along Holt Road, was completed in 2015. In 2016 the Non-Motorized Transportation plan was updated. In 2017 the Ram Trail II was completed, which was also funded with grant and general fund monies. See the Capital Projects Fund for detail on the Hayhoe Trail.

It is projected that expenditures and transfers-out will exceed revenues by $638,450, leaving ending fund balance as a percentage of operating expenditures and transfers at 99%, 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, 1.0 mills for parks, and 0.5 for fire equipment. (As noted above, all the millages are reduced due to the Headlee amendment.) 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 $637,060 from the General Fund to supplement the Fire Millage Fund, a transfer of $1,654,310 to the Police Millage Fund, and a transfer of $356,930 to the Parks Millage Fund will be necessary to cover the expenses of each fund.

Capital Projects Fund

In 2018 and 2019, planning for the Hayhoe Trail was funded by the Ingham County Trail millage. Design and construction of the Hayhoe Trail will be funded from the same millage, private donation, and a contribution from the Parks Fund millage. It is expected to be completed in 2021. This trail will reach to the township's southern border, almost connecting the City of Mason with the Lansing River Trail network through Delhi Township.

Enterprise Fund

The Sewer Fund derives most of its revenue from monthly sewer use fees and a flat sewer service charge. There has been a decrease in the amount of sewage processed which has lowered sewer revenues. In order to maintain sewer infrastructure, based upon our recent Asset Management study, our financial advisors recommend that utility rates be increased annually by approximately 3%, plus CPI. Due to the economic stresses caused by the pandemic, the 2021 budget reflects only a 2.2% increase for inflation. The asset management study identified several areas requiring maintenance and improvement and these are currently being completed using bond funding.

Downtown Development Authority

Beginning in 2016, the Downtown Development Authority (DDA) increased revenue sharing with taxing units from 40% to 60%. The DDA assumed responsibility for the 2013 Capital Improvement bond, which funded the non-grant portion of the Sycamore Creek Trail construction. Bonds issued in 2016 are being used to buy and improve blighted properties, along with some infrastructure improvements. The DDA borrowed additional funds in 2017 to fund the Realize Cedar Project, which will encourage mixed development and revitalization along Cedar Street. The Farmers' Market is also supported by the DDA. The Farmers' Market has seen growth in the number of vendors and customers. The DDA continues to sponsor community concerts, Holt Fest, and supports many other projects to improve the quality of life while increasing tax base in our community. In the future, most of the DDA's revenue will be used to repay bond issues.

Long-term Debt

The Township's rating from Standard & Poor's was upgraded from AA- to AA in 2014. We continue to sustain this rating. AA is a high rating, and reflects the Township's strong capacity to repay debt. Statutes in the State of Michigan limit the amount of general obligation debt a government entity may issue to 10% of its total assessed valuation. Special assessment bonds, revenue bonds, pollution abatement bonds for public health purposes, and water resources commission or court order bonds are not included for purposes of calculating the legal debt margin. The current debt limitation for the Township is $95,795,328. The net-debt outstanding on 12/31/20 will be $26,096,426 ($36,246,426 total outstanding less $10,150,000 in revenue bonds and special assessment bonds). This is 27% of the legal debt limit.

Conclusion

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

Respectfully submitted,

Tracy Miller
Tracy Miller
Township Manager

Township Profile

Mission

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

Form of Government

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

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

Demographics

The Township encompasses approximately 28.5 square miles and is located just south of Michigan's State Capitol and the City of Lansing. The boundary for Delhi Township is 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 twelve 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, a fishing dock, a kayak launch, 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 2019 was estimated at 28,082. Delhi Township is the fourth largest local jurisdiction in population size within Ingham County, following the City of Lansing, East Lansing, and Meridian Township. The median age of township residents was 39.7 years in 2017.

From 1990 to 2000 the total number of housing units increased by 1,505 units. By 2000, the total number of occupied housing units in Delhi Township was 8,563. By 2019, that number rose to 11,330. Of that number, 7,940 were owner-occupied housing units, 2,937 were renter-occupied housing units, and 453 units were vacant.

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

In 2000, 90.1% of the population over 25 years had at least a high school diploma and 26% held a college bachelor's degree or higher. By 2018, 96.3% of the population had at least a high school diploma and 36.9% held a bachelor's degree or higher.

The median household income rose from 2010 to 2018. The median household income in 2010 was $57,706. In 2018, it was $64,555. Per capita income in 2010 was $27,745 and $32,236 in 2018.

In 2018 9.7% of families were below the poverty level. The jobless rate for Delhi Township in 2019 was 2.1% of the labor force, down from 2.8% in 2018. Ingham County's 2019 rate was 2.7% and the State of Michigan was 3.9%. Thus far for 2020 (through June), the jobless rate in Delhi Charter Township averaged 9.0% largely due to the Coronavirus National Pandemic. The average during that same time in Ingham County was 11.6% and the State of Michigan was 14.8%.

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 - 2020

Employer	Product or Service	Employees
Holt Public Schools	Education	570
Granger Construction	Commercial Construction	330
Orchid Orthopedic	Exotic Metal Fabricator	250
RSDC	Steel Processing	230
Kroger	Retail Grocery	195
Two Men & A Truck	Moving Company	175
Keller Williams Real Estate	Realty	152
Magna Power Train	Automotive Supplier	150
Block Imaging	Hospital Equipment Refurbishing	118
NexCare (Holt Sr. Care/Rehab)	Long Term Care	117

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 Fund
- Capital Projects Fund
- Enterprise Fund
- 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 capital projects fund
1. Capital Projects Fund - 409

There is one enterprise fund:
1. Sewer Fund – Fund 590

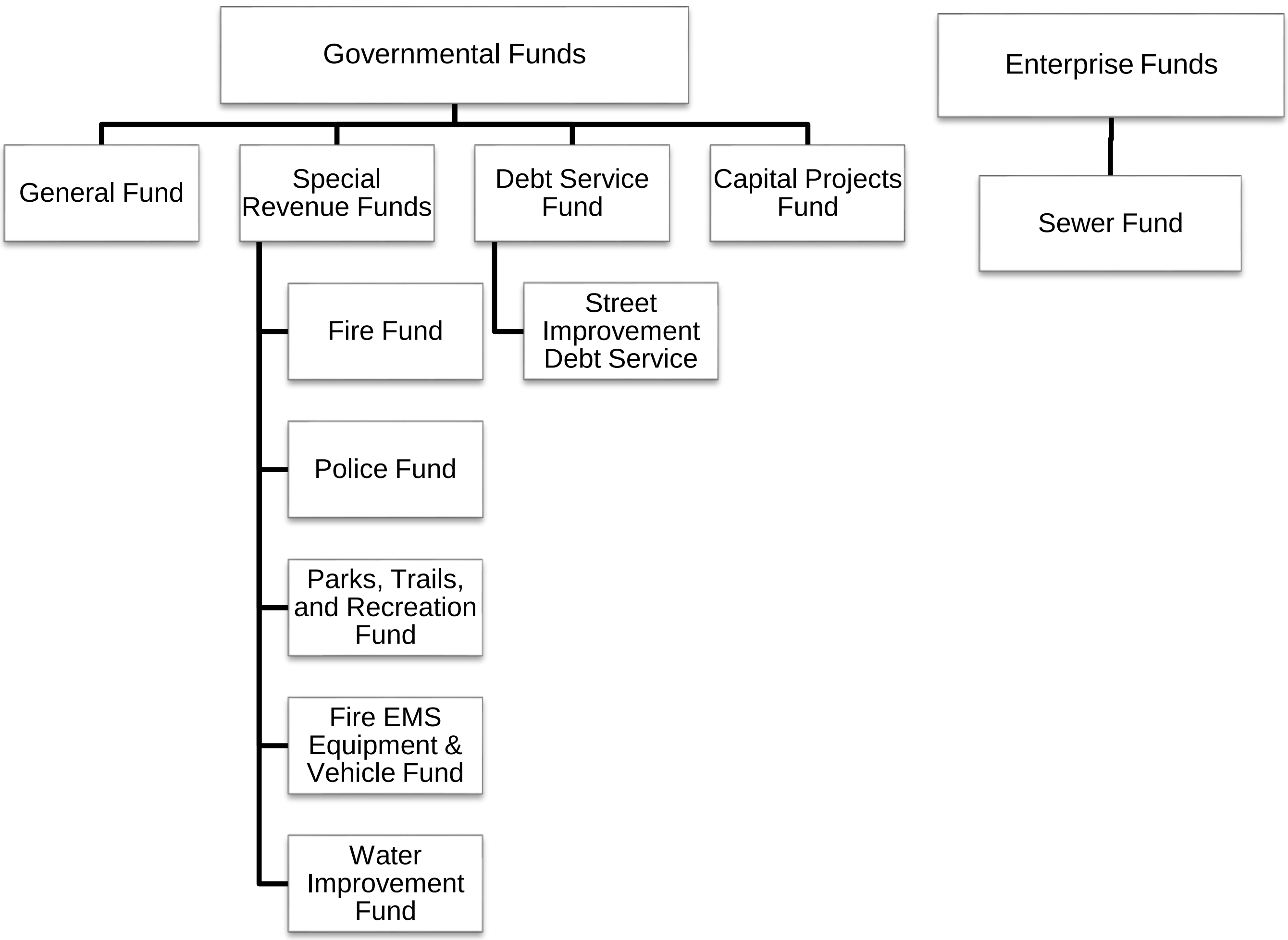
There are two component units (DDA and Brownfield) with 6 funds:
1. Downtown Development Authority (DDA) – Fund 248
2. Brownfield Redevelopment Fund – Fund 243
3. DDA – 2016 Refunding Debt Service – Fund 391
4. 2016 DDA Development Debt Service Fund-Fund 395
5. 2017 DDA Development Debt Service Fund-Fund 397
6. Local Brownfield Revolving Fund – Fund 643

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

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

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

Delhi Charter Township Fund Structure



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

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

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

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

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

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

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

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

Capital Projects Fund accounts are used to record funding and expenditures for capital projects. Receipts and expenditures for the Holt to Mason Trail will be recorded in this fund for years 2020 thru 2021.

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 the recommendation to the board.

The recommended budget is submitted to the Board by September 1st. A budget workshop is held in September where department directors present their budgets to the township board. A public hearing on the budget is held in October and the township board adopts the budget in November.

Since a budget is a plan, and plans may change for a variety of reasons, budget amendments are typically requested throughout the year, usually 2-3 times.

2021 Budget Calendar

April 27-May 1	Department Head CIP meetings with Township Manager
May 11	Planning Commission Public Hearing and action on CIP
June 16	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
July 2	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 21	Departmental goals, indicators and budgets with backup and narratives submitted to the Accounting Department
July 27-31	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 18	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 25	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 8
September 8 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 29	DDA Board sets Public Hearing for October 27 for the DDA Budget
October 6	Board of Trustees sets Public Hearing for October 20
October 7	Township sends Notice of Public Hearing to Community Newspapers for publication
October 7	DDA sends Notice of Public Hearing to Community Newspapers for publication
October 11	Notice of Board of Trustees Public Hearing (to be held on October 20) is published in the Community Newspapers
October 11	Notice of DDA Public Hearing (to be held on October 27) is published in the Community Newspapers
October 12	Budgets are available for Public Inspection (seven days prior to public hearing)
October 20	Board of Trustees holds Public Hearing on the 2021 General & Special Revenue Funds Budgets
October 27	DDA Board holds Public Hearing and acts on the 2021 DDA Budget
October 28	DDA submits Budget to Board of Trustees for approval
November 17	Board of Trustees act on the 2021 Budgets (Township and DDA)
November 24	DDA Board acts on the 2021 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.

Multi-Year Forecasting
Budget forecasts for future years beyond the adopted current budget year are included. This enables the Township to better anticipate longer range financial impacts such as planned expenditures and anticipated revenue needs. Multi-year budgeting helps the Township be pro-active and forward thinking, rather than reacting each year.

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

Safeguarding Assets
Accounting and budgetary control systems will be developed and maintained to adequately safeguard the assets held in public trust.

Board Goals and Objectives

I. Overview

The Board had intended to engage the services of Lew Bender to perform a comprehensive program for the refinement and development of Board goals for 2021 and beyond. However, due to the onset of COVID-19, there was no opportunity to complete this public process while protecting the health and safety of Board members, staff and the public. Therefore, the process has been postponed, but is presently anticipated to occur in 2021, for 2022, and going forward.

For 2021, staff has listened to Department Heads and the Board, using the information gathered, this update and tweak to the existing goals is presented. Given the "holding pattern" created by a global pandemic, this is a reasonable approach for 2021.

II. BOARD VISION TOUR

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

- *As restrictions are lifted, the Township and DDA will endeavor to restart important community entertainment, arts and gathering opportunities such as Movies in the Park and Music in the Garden. The Board recognizes that this can only occur as it is safe to do so.*
- *The Board will continue to support the use of the Fire and Police millages, passed by voters in 2018, in a manner that is fiscally responsible and transparent.*

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

- *Again, the Board's ability to achieve this vision will be modified as necessary due to COVID-19. This remains a priority.*

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

- *The Township has significantly increased the distribution of information using social media channels and via the e-news. Unlike a traditional print media, the e-news can be pushed to interested residents/businesses anytime it is advisable to do so. This has increased the timeliness and usefulness of communications. A number of formal press releases have also been issued to inform the public about Township matters. We have had success in receiving coverage as a result of these releases. The Township will continue to use these outlets, and explore new ones, to insure that the community is informed.*

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

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

E. Downtown – restaurants, retail, apartments.

- *With the completion of the Realize Cedar infrastructure project, continue to actively encourage the development of "downtown" uses in the corridor.*
- *Support activities of the DDA, such as the digital support program, that will help local businesses recover from COVID-19.*

F. Trails and sidewalks creating connectivity.*.*

- *The Holt to Mason Trail, named the Hayhoe Trail, is underway. This trail is made possible by funding awarded by Ingham County.*

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

- *This will continue to remain a priority. The DDA will be making a number of smaller, but important improvements, including the addition of a formal overflow parking area where Happy's Inn used to be.*

H. Collaborative community engagement.

- *Community engagement and input will continue with the goal of continual and appropriate improvement.*

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

1) Connectivity – Community Life
   a. Downtown destination – retail, restaurants and unique residential opportunities.
      - The DDA and Township staff is always working on this goal and will continue to do so.

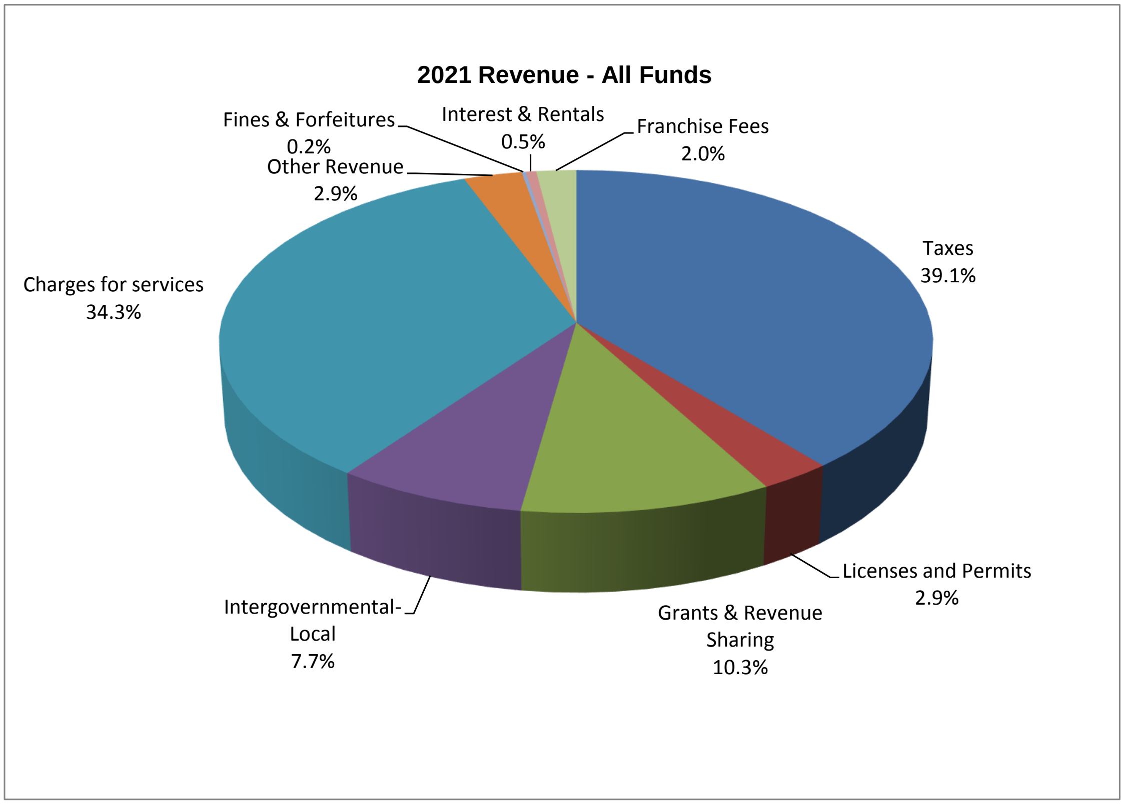
   b. Parks – continue improvements necessary to enhance and maintain existing parks.
   c. Trail and sidewalk connections
      - Implement Safe Routes to School project.
        - *Construction of this project was completed in 2020.*
      - Evaluate potential for sidewalk construction to create connectivity to the trails.
        - *The Township will work with the Ingham County Road Department to investigate the addition of sidewalk along Willoughby Road as a part of the County's road improvement project in the next year or two.*
      - Continue to provide sidewalk and ramp inspections/repairs throughout the Township.
        - *Staff will be recommending changes to the 50/50 sidewalk program that, if made, would impact the 2021 project. The goal of the changes, while potentially not permanent, would be to make the program more user friendly for property owners.*

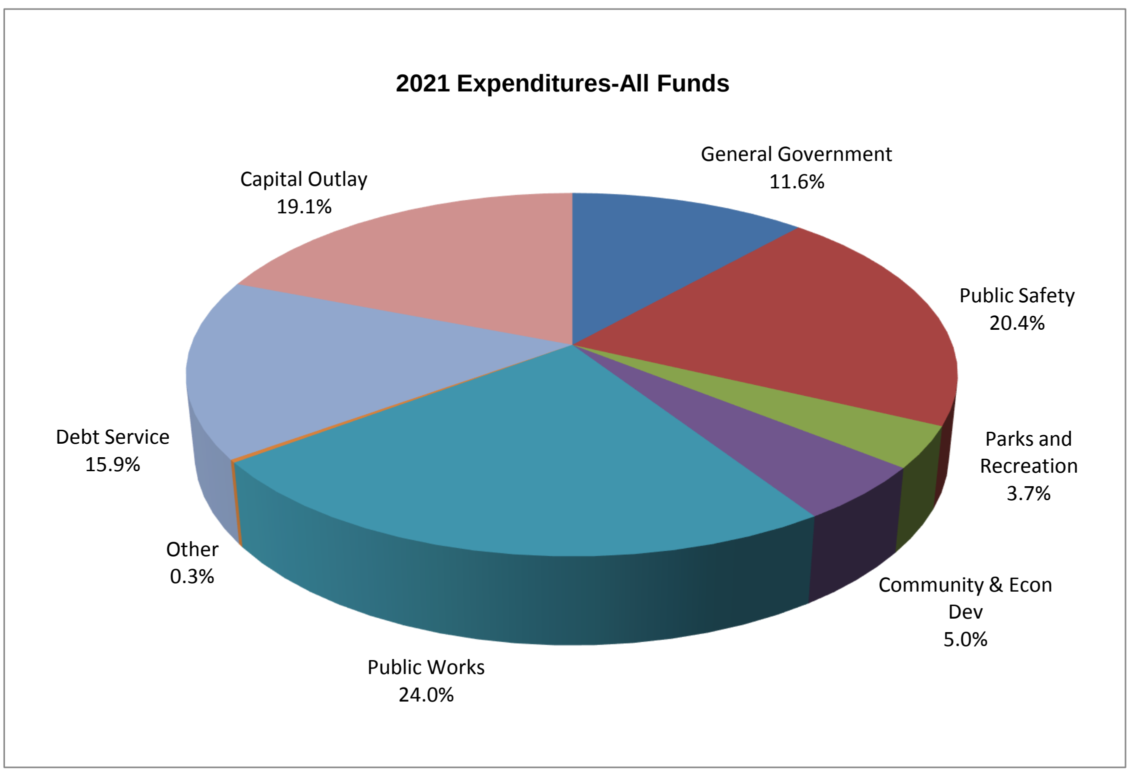
   d. Activities and Events
      - Continue to develop a successful volunteer bureau
      - Develop/increase engagement and participation in community activities and events.

2) Community Engagement
   a. Increased/expanded ongoing two-way communication
      - 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 when surveys on events could be beneficial.*
   b. Increased awareness of Township government and community events
      - Work with schools on presenting to youth what township government entails
        - *Continue to identify opportunities. However, COVID-19 has made this difficult due to restrictions on in person learning.*
      - Provide Township information and receive feedback at various community events, as opportunities arise.
3) Infrastructure
   a. Realize Cedar Street
      - *Continue to encourage use of this area and quality development within it.*
      - *Expand holiday lighting.*
      - *Install a sculpture at the Cedar/Keller Road corner, if grant funds are available.*
   b. Pedestrian/*Road* Improvements
      - *Mid-Block Pedestrian Crossings*
        - *Mid-Block Pedestrian Crossings on Aurelius and Holt Roads*
      - Create Wayfinding System
        - *Trail wayfinding signage has been installed by Ingham County along each route. The wayfinding points out areas of interest to trail users.*
      - Continue to implement ADA Transition Plan
        - This task is ongoing
      - Maintain and repair existing sidewalks through cost-sharing program
        - *Sidewalk maintenance and repair is a continued effort*
      - Construct sidewalks and key sidewalk connections when funding is available, as part of road improvement projects planned by Ingham County.

All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2021

Description	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Fund	Component Units	Total
Revenue							
Taxes	$ 3,624,450	$ 3,706,500	$ -	$ -	$ -	$ 2,346,830	$ 9,677,780
Licenses and Permits	352,600	-	-	-	369,900	-	722,500
Grants & Revenue Sharing	2,438,750	73,190	-	-	31,000	2,000	2,544,940
Intergovernmental-Local	148,550	-	1,771,440	-	-	-	1,919,990
Charges for services	573,510	952,000	-	-	6,982,790	-	8,508,300
Other Revenue	477,260	82,550	-	22,310	145,630	2,000	729,750
Fines & Forfeitures	20,000	30,000	-	-	-	-	50,000
Interest & Rentals	50,000	3,000	-	-	62,520	14,500	130,020
Franchise Fees	497,800	-	-	-	-	-	497,800
Total Revenue	**8,182,920**	**4,847,240**	**1,771,440**	**22,310**	**7,591,840**	**2,365,330**	**24,781,080**
Expenditures							
General Government	3,158,420	-	-	-	-	181,720	3,340,140
Public Safety	-	5,881,250	-	-	-	-	5,881,250
Parks and Recreation	-	1,068,380	-	-	-	-	1,068,380
Community & Econ Dev	843,020	-	-	-	-	601,900	1,444,920
Public Works	1,301,120	2,800	-	-	5,108,880	485,450	6,898,250
Other	-	73,990	-	-	-	-	73,990
Debt Service	730,510	-	-	33,170	2,717,800	1,105,810	4,587,290
Capital Outlay	140,000	322,000	3,229,280	-	1,645,630	150,000	5,486,910
Total Expenditures	**6,173,070**	**7,348,420**	**3,229,280**	**33,170**	**9,472,310**	**2,524,880**	**28,781,130**
Excess of Revenues Over (Under) Expenditures	**2,009,850**	**(2,501,180)**	**(1,457,840)**	**(10,860)**	**(1,880,470)**	**(159,550)**	**(4,000,050)**
Other Financing Sources							
Sale of Capital Assets	-	-		-	4,000	-	4,000
Operating Transfers In	-	2,648,300	200,000	-	-	1,105,810	3,954,110
Capital Contributions	-	-		-	-	-	-
Total Otr Financing Sources	-	**2,648,300**	**200,000**	-	**4,000**	**1,105,810**	**3,958,110**
Other Financing Uses							
Operating Transfers Out	2,648,300	200,000	-	-	-	1,105,810	3,954,110
Total Other Financing Uses	**2,648,300**	**200,000**	**-**	**-**	**-**	**1,105,810**	**3,954,110**
Change in Fund Balance	**(638,450)**	**(52,880)**	**(1,257,840)**	**(10,860)**	**(1,876,470)**	**(159,550)**	**(3,996,050)**
Beginning Fund Balance	**9,401,216**	**798,026**	**1,257,837**	**98,377**	**31,643,079**	**3,879,814**	**47,078,349**
Ending Fund Balance	**$ 8,762,766**	**$ 745,146**	**$ (3)**	**$ 87,517**	**$ 29,766,609**	**$ 3,720,264**	**$ 43,082,299**


2021 Revenue - All Funds
Fines & Forfeitures
0.2%
Interest & Rentals
0.5%
Franchise Fees
2.0%
Other Revenue
2.9%
Taxes
39.1%
Charges for services
34.3%
Licenses and Permits
2.9%
Intergovernmental-
Local
7.7%
Grants & Revenue
Sharing
10.3%


2021 Expenditures-All Funds
General Government
11.6%
Capital Outlay
19.1%
Public Safety
20.4%
Debt Service
15.9%
Parks and
Recreation
3.7%
Other
0.3%
Community & Econ
Dev
5.0%
Public Works
24.0%

All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2019-2021

Description	General Fund 2019 Actual	General Fund 2020 Projected	General Fund 2021 Budget	Special Revenue Funds 2019 Actual	Special Revenue Funds 2020 Projected	Special Revenue Funds 2021 Budget	Capital Projects Fund 2019 Actual	Capital Projects Fund 2020 Projected	Capital Projects Fund 2021 Budget
Revenue									
Taxes	$ 3,439,268	$ 3,543,510	$ 3,624,450	3,445,857	$ 3,606,270	$ 3,706,500	$ -	$ -	$ -
Licenses and Permits	467,764	607,600	352,600	-	-	-	-	-	-
Grants & Revenue Sharing	2,581,609	2,468,800	2,438,750	44,956	456,580	73,190	-	-	-
Intergovernmental-Local	627,884	121,540	148,550	-	-	-	-	1,271,440	1,771,440
Charges for services	618,146	587,950	573,510	139,761	219,700	952,000	-	-	-
Other Revenue	1,373,341	1,227,470	477,260	143,816	24,550	82,550	-	200,000	-
Fines & Forfeitures	27,113	20,000	20,000	31,517	30,000	30,000	-	-	-
Interest & Rentals	141,916	70,000	50,000	4,911	3,000	3,000	-	-	-
Franchise Fees	509,281	497,800	497,800	-	-	-	-	-	-
Total Revenue	**9,786,322**	**9,144,670**	**8,182,920**	**3,810,818**	**4,340,100**	**4,847,240**	**-**	**1,471,440**	**1,771,440**
Expenditures									
General Government	2,290,969	2,644,460	3,158,420	-	-	-			
Public Safety	-	-	-	5,444,224	5,675,890	5,881,250	-	-	-
Parks and Recreation	-	-	-	1,111,688	899,130	1,068,380	-	-	-
Community & Econ Dev	686,346	652,800	843,020	-	-	-	-	-	-
Public Works	676,420	812,700	1,301,120	2,550	2,750	2,800	-	-	-
Other	793,906	539,040	-	-	-	73,990	-	-	-
Debt Service	680,934	694,220	730,510	72,086	73,480	-	-	-	-
Capital Outlay	45,353	32,840	140,000	28,500	265,490	322,000		668,250	3,229,280
Total Expenditures	**5,173,928**	**5,376,060**	**6,173,070**	**6,659,048**	**6,916,740**	**7,348,420**	**-**	**668,250**	**3,229,280**
Excess of Revenues Over (Under) Expenditures	**4,612,394**	**3,768,610**	**2,009,850**	**(2,848,230)**	**(2,576,640)**	**(2,501,180)**	**-**	**803,190**	**(1,457,840)**
Other Financing Sources									
Sale of Fixed Assets	-	-	-	-	-	-			
Transfers In	-	-	-	3,066,529	2,731,190	2,648,300			200,000
Bond/Loan Proceeds	-	-	-	-	-	-			
Total Otr Financing Sources	**-**	**-**	**-**	**3,066,529**	**2,731,190**	**2,648,300**	**-**	**-**	**200,000**
Other Financing Uses									
Transfers Out	3,066,529	2,731,190	2,648,300	-	-	200,000			
Total Other Financing Uses	**3,066,529**	**2,731,190**	**2,648,300**	**-**	**-**	**200,000**	**-**	**-**	**-**
Change in Fund Balance	**1,545,865**	**1,037,420**	**(638,450)**	**218,299**	**154,550**	**(52,880)**	**-**	**803,190**	**(1,257,840)**
Capital Contributions	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	**7,272,578**	**8,818,443**	**9,401,216**	**425,177**	**643,476**	**798,026**		**-**	**1,257,837**
Restricted FB moved to Capital Projects Fund		(454,647)						454,647	
Ending Fund Balance	**$ 8,818,443**	**$ 9,401,216**	**$ 8,762,766**	**$ 643,476**	**$ 798,026**	**$ 745,146**	**$ -**	**$ 1,257,837**	**$ (3)**

All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2019-2021

Description	Debt Service Fund 852 2019 Actual	2020 Projected	2021 Budget	Enterprise Funds 2019 Actual	2020 Projected	2021 Budget	Component Units 2019 Actual	2020 Projected	2021 Budget
Revenue									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,105,713	$ 2,339,480	$ 2,346,830
Licenses and Permits	-	-	-	154,805	456,300	369,900	-	-	-
Grants & Revenue Sharing	-	-	-	36,057	33,500	31,000	357,129	392,000	2,000
Intergovernmental-Local	-	-	-	-			480,000	-	-
Charges for services	-	-	-	6,794,482	6,709,580	6,982,790	-	-	-
Other Revenue	27,945	22,320	22,310	193,721	120,690	145,630	11,854	2,000	2,000
Fines & Forfeitures	-	-	-	-			-	-	-
Interest & Rentals	-	-	-	227,367	76,520	62,520	63,413	43,690	14,500
Franchise Fees	-	-	-	-	-	-	-	-	-
Total Revenue	**27,945**	**22,320**	**22,310**	**7,406,432**	**7,396,590**	**7,591,840**	**3,018,109**	**2,777,170**	**2,365,330**
Expenditures									
General Government	-	-	-	-	-	-	144,806	139,590	181,720
Public Safety	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Community & Econ Dev	-	-	-	-	-	-	526,361	1,170,180	601,900
Public Works	-	-	-	6,657,477	4,556,870	5,108,880	478,153	728,720	485,450
Other	-	-	-	-			138,078	154,100	-
Debt Service	32,278	28,810	33,170	562,589	2,483,610	2,717,800	1,094,105	1,099,870	1,105,810
Capital Outlay	-	-	-	-	3,874,760	1,645,630	1,264,662	270,000	150,000
Total Expenditures	**32,278**	**28,810**	**33,170**	**7,220,066**	**10,915,240**	**9,472,310**	**3,646,165**	**3,562,460**	**2,524,880**
Excess of Revenues Over (Under) Expenditures	**(4,333)**	**(6,490)**	**(10,860)**	**186,366**	**(3,518,650)**	**(1,880,470)**	**(628,056)**	**(785,290)**	**(159,550)**
Other Financing Sources									
Sale of Fixed Assets	-	-	-	-	2,780	4,000	45,000	1,200,000	-
Transfers In	-	-	-	-	21,600	-	1,094,105	1,099,870	1,105,810
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
Total Otr Financing Sources	**-**	**-**	**-**	**-**	**24,380**	**4,000**	**1,139,105**	**2,299,870**	**1,105,810**
Other Financing Uses									
Transfers Out	-	-	-	-	-	-	1,094,105	1,099,870	1,105,810
Total Other Financing Uses	**-**	**-**	**-**	**-**	**-**	**-**	**1,094,105**	**1,099,870**	**1,105,810**
Change in Fund Balance	**(4,333)**	**(6,490)**	**(10,860)**	**186,366**	**(3,494,270)**	**(1,876,470)**	**(583,056)**	**414,710**	**(159,550)**
Capital Contributions	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	**109,200**	**104,867**	**98,377**	**34,950,983**	**35,137,349**	**31,643,079**	**4,048,160**	**3,465,104**	**3,879,814**
Restricted FB moved to Capital Projects Fund									
Ending Fund Balance	**$ 104,867**	**$ 98,377**	**$ 87,517**	**$ 35,137,349**	**$ 31,643,079**	**$ 29,766,609**	**$ 3,465,104**	**$ 3,879,814**	**$ 3,720,264**

All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2019-2021

	Total		
Description	2019 Actual	2020 Projected	2021 Budget
Revenue			
Taxes	$ 8,990,838	$ 9,489,260	$ 9,677,780
Licenses and Permits	622,569	1,063,900	722,500
Grants & Revenue Sharing	3,019,751	3,350,880	2,544,940
Intergovernmental-Local	1,107,884	1,392,980	1,919,990
Charges for services	7,552,389	7,517,230	8,508,300
Other Revenue	1,750,677	1,597,030	729,750
Fines & Forfeitures	58,630	50,000	50,000
Interest & Rentals	437,607	193,210	130,020
Franchise Fees	509,281	497,800	497,800
Total Revenue	**24,049,626**	**25,152,290**	**24,781,080**
Expenditures			
General Government	2,435,775	2,784,050	3,340,140
Public Safety	5,444,224	5,675,890	5,881,250
Parks and Recreation	1,111,688	899,130	1,068,380
Community & Econ Dev	1,212,707	1,822,980	1,444,920
Public Works	7,814,600	6,101,040	6,898,250
Other	931,984	693,140	73,990
Debt Service	2,441,992	4,379,990	4,587,290
Capital Outlay	1,338,515	5,111,340	5,486,910
Total Expenditures	**22,731,485**	**27,467,560**	**28,781,130**
Excess of Revenues Over (Under) Expenditures	**1,318,141**	**(2,315,270)**	**(4,000,050)**
Other Financing Sources			
Sale of Fixed Assets	45,000	1,202,780	4,000
Transfers In	4,160,634	3,852,660	3,954,110
Bond/Loan Proceeds	-	-	-
Total Otr Financing Sources	**4,205,634**	**5,055,440**	**3,958,110**
Other Financing Uses			
Transfers Out	4,160,634	3,831,060	3,954,110
Total Other Financing Uses	**4,160,634**	**3,831,060**	**3,954,110**
Change in Fund Balance	**1,363,141**	**(1,090,890)**	**(3,996,050)**
Capital Contributions	-	-	-
Beginning Fund Balance	**46,806,098**	**48,169,239**	**47,078,349**
Restricted FB moved to Capital Projects Fund			
Ending Fund Balance	**48,169,239**	**47,078,349**	**43,082,299**

Capital and Infrastructure Budgeted Items

2021 CAPITAL ITEMS		2022 CAPITAL ITEMS	
GENERAL FUND		**GENERAL FUND**	
Placemaking Art	$40,000	Elections storage & shelving	20,000
Columbarium	100,000	Com Dev vehicle transfer in	17,000
Total:	**140,000**	**Total:**	**37,000**
FIRE EQUIP & VEHICLE FUND		**FIRE EQUIP & VEHICLE FUND**	
Pumper/Tanker	$150,000	Pumper/Tanker	$150,000
Cots & loader	$92,000	Cots & loader	$92,000
Misc Capital Outlay	20,000	Misc Capital Outlay	20,000
Total:	**262,000**	**Total:**	**262,000**
PARKS FUND		**PARKS FUND**	
Mowing Equipment	$60,000	Kiwanis Tennis Court Reconstruction	250,000
Hayhoe Trail	200,000	Valhalla Pk East Bathroom	100,000
Total:	**260,000**	**Total:**	**350,000**
SEWER FUND		**SEWER FUND**	
IPP Vehicle	$50,000	Two Vehicles	70,000
Roadway Rehab	180,000	Two Lawn Mowers	30,000
Roof Rehab	140,000	POTW Auto Switches	120,000
Generator	100,000	Generator	100,000
Grit Improvements	175,000	Roof Repair/replace	50,000
Secondary Clarifier Rehab	545,000	Grit Improvements	2,325,000
Solids Handling Building	360,000	Solids Handling Building	3,140,000
Boiler/Generator	95,630	Boiler/Generator	654,380
Total:	**1,645,630**	Evoqua Cover Rehab	650,000
		Total:	**7,139,380**
DDA FUND		**DDA FUND**	
Nonmotorized pathway	$10,000	Nonmotorized pathway	$10,000
Farmers Market	150,000	Land purchases	100,000
Propety Rehab	225,000	Propety Rehab	225,000
Total:	**385,000**	**Total:**	**335,000**
CAPITAL PROJECTS FUND			
Hayhoe Trail-County Millage	**3,229,280**		

2021 INFRASTRUCTURE ITEMS		2022 INFRASTRUCTURE ITEMS	
GENERAL FUND		**GENERAL FUND**	
Sidewalk Repair/Improvements	$150,000	Sidewalk Repair/Improvements	150,000
Road Improvements-Twp share	547,000	Willoughby Rd Sidewalk	500,000
Total:	**697,000**	**Total:**	**650,000**
DDA FUND		**DDA FUND**	
Cedar Street Improvements	$100,000	Cedar Street Improvements	$100,000
Total:	**100,000**	**Total:**	**100,000**

Capital and Infrastructure Budgeted Items

2023 CAPITAL ITEMS		
GENERAL FUND		
Com Dev vehicle transfer in		23,000
	Total:	**23,000**
FIRE EQUIP & VEHICLE FUND		
Pumper/Tanker		$150,000
Misc Capital Outlay		20,000
Ambulance		175,000
	Total:	**345,000**
PARKS FUND		
Playground updates at Kiwanis and John Taylor Memorial		300,000
	Total:	**300,000**
SEWER FUND		
Dump Truck		52,000
Vehicle		50,000
Analytical Balance		5,000
Lawn mower		15,000
Generator		100,000
Roof Repair/replace		270,000
Road Repair/replace		50,000
Keller Rd Sewer Replacemt Design		87,500
	Total:	**629,500**
DDA FUND		
Nonmotorized pathway		$10,000
Land purchases		100,000
Propety Rehab		225,000
	Total:	**335,000**

2023 INFRASTRUCTURE ITEMS		
GENERAL FUND		
Sidewalk Repair/Improvements		150,000
Eifert Rd Sidewalk		400,000
	Total:	**550,000**
DDA FUND		
Cedar Street Improvements		$80,000
	Total:	**80,000**

FEE SCHEDULE

Fund/Description	Current Rate	Proposed Rate
General Fund		
Rental Fees		
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
Community Development Fees		
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
Moblie 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
Cemetery Fees		
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
Misc. Fees		
FOIA Fees	based on # of pages, postage, & wages	same

FEE SCHEDULE - Continued

Fund/Description	Current Rate	Proposed Rate
Fire Fund		
Fire & Ambulance Fees		
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
Parks, Trails, & Recreation Fund		
Individual Youth Recreation Fees:		
Youth Basketball	$30	same
Youth Floor Hockey	$30	same
Youth Recreationsl softball/Baseball	$30	same
Youth Soccer	$30	same
Youth Flag Football	$30	same
Youth Volleyball	$30	same
Youth Recreational T-shirts	$10	same
Team Recreation Fees:		same
Girls U-14 Travel Softball	$200 per team	same
Adult Summer Softball	$150/team + $9/player	same
Adult Fall Softball	$100/team + $9/player	same
Pavillion Fees:		
Resident	$50-$75	same
Non-resident	$75-$100	same
Wedding Resident	$100	same
Wedding Non-resident	$150	same
Water Fund		
Water Hook-up Fee	$500	same
Sewer Fund		
Metered Sewer	$17.60 BSC + $6.20/ccf	$18.00 BSC + $6.30/ccf
Unmetered Sewer	$17.60 BSC + 6 ccf x $6.20	$18.00 BSC + 6 ccf x $6.30
Sewer Hook-up Capacity Charge	$2750/RE	same
Non-resident User Charge:		
Large User	$103.34	$108.67
Small User	$7.22	$7.57
Sewer Tap Fee	$250.00	same
Sewer Permit Fee	$100.00	same
Sewer Repair Permit Fee	$25.00	same
Drain Layer License Fees	$100	same
Yard Waste Bags	$1.50	same

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 12/31/19 the Township had a balance of $2,713,119 for ten the largest assessments. The final payment is in 2037. Payments are made from the General Fund.

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

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 $26,096,426 is 27% of the legal debt limit of $95,795,328.

Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/20	Principal due in 2021	Interest due in 2021	Total 2021 Payments
GOVERNMENTAL FUNDS							
2016 Refunding Bonds (Water)	414,585	2022	GO	144,855	71,595	2,390	73,985
2013 Capital Improvement Bonds	1,200,000	2024	GO	500,000	125,000	10,450	135,450
Gen'l Fund-Drain Assessment	Multple Yrs	2034	Other	2,476,860	236,259	95,523	331,782
2017 Street Impr SAD Bonds	348,000	2032	SA	300,000	25,000	8,165	33,165
Qualified Energy Conservation	2,613,930	2031	GO	2,051,200	153,600	66,458	220,058
Total Governmental Funds				5,472,915	611,454	182,986	794,440
SEWER FUND							
Vactor 5 year purch plan	266,947	2021	Other	69,566	69,566	1,976	71,542
2016 Refunding Bonds (Sewer)	2,075,415	2022	GO	725,145	358,405	11,965	370,370
2014 Sewer Refunding Bonds	1,585,000	2024	GO	690,000	165,000	14,276	179,276
2016 DDA Ref Bonds-Sewer	501,002	2024	GO	342,686	81,663	5,483	87,146
2007 Sewer Bonds	9,850,000	2028	Revenue	4,320,000	510,000	70,200	580,200
Qualified Energy Conservation	1,470,335	2031	GO	1,153,800	86,400	37,384	123,784
2010 Sewer Bonds	8,400,000	2032	Revenue	5,530,000	400,000	133,250	533,250
2018 Sewer Bonds	7,500,000	2037	GO	6,875,000	320,000	212,475	532,475
Total Sewer Operating				19,706,197	1,991,034	487,009	2,478,043
TOTAL PRIMARY GOVERNMENT				**25,179,112**	**2,602,488**	**669,995**	**3,272,483**
DDA FUND							
2016 DDA Ref Bonds-DDA	4,498,998	2024	GO	3,077,314	733,337	49,237	782,574
2016 DDA Development Bonds	1,500,000	2035	GO	1,240,000	70,000	39,679	109,679
2017 DDA Realize Cedar Bonds	6,750,000	2035	GO	6,750,000	-	212,544	212,544
Total DDA Debt				11,067,314	803,337	301,460	1,104,797
GRAND TOTAL				**$36,246,426**	**$ 3,405,825**	**$ 971,455**	**$4,377,280**

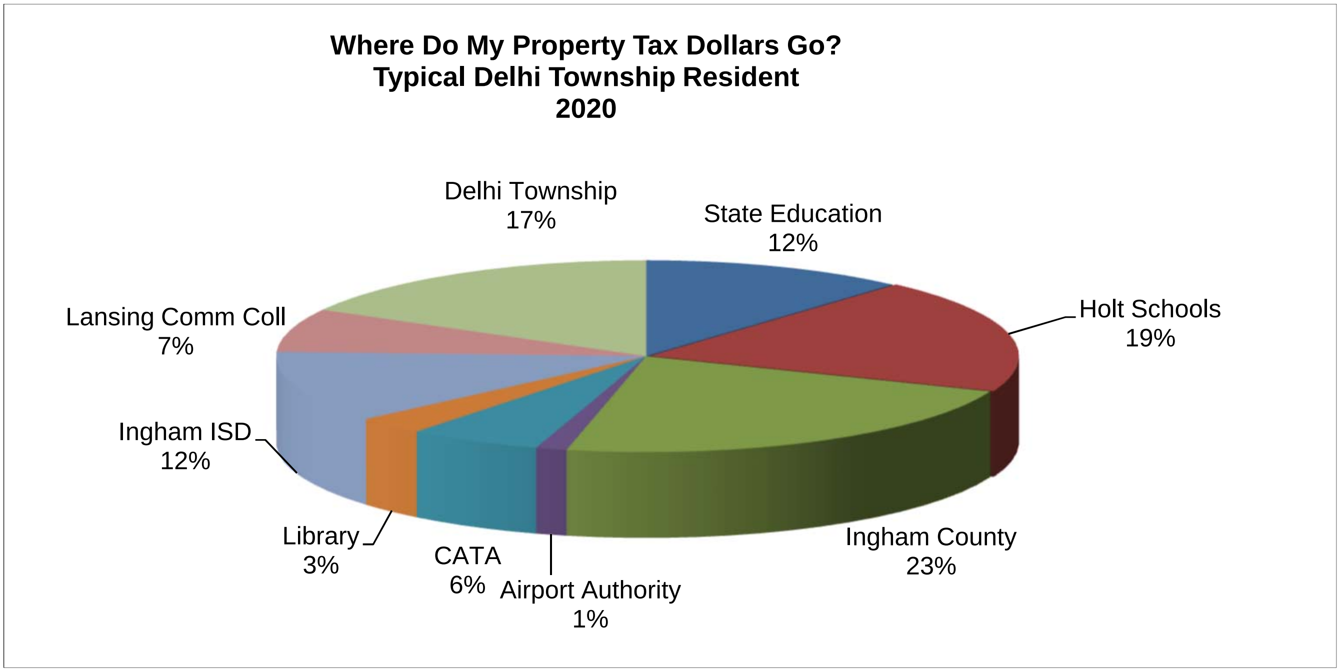
GO = General Obligation

SA = Special Assessment

Millage Rates

Typical Delhi Township Resident

Taxing Entity	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
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	11.6144	11.3400	11.3400	10.0673	9.8273	9.9973	9.4973	9.4973	8.8473	8.8473
Airport Authority	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600
Ingham ISD	6.2384	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881
Lansing Comm Coll	3.7770	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072
Delhi Township	8.7734	8.7903	8.7903	7.2903	7.3094	7.8094	7.8094	7.8094	7.8094	7.8094
Total	**51.6692**	**51.1916**	**51.1916**	**48.4189**	**48.1980**	**48.8680**	**48.3680**	**48.3680**	**47.7180**	**47.7180**



Staffing Summary - Full Time Equivalents

	2019	2020	2021
General Fund			
Manager	3.0	3.0	3.0
Accounting	1.4	1.0	1.0
Clerk	3.0	3.0	3.0
Information Technology	1.0	1.0	1.0
Buildings & Grounds	4.0	4.0	4.0
Treasurer	3.2	3.2	3.2
Assessing	3.0	3.0	3.3
Community Development	6.0	6.0	6.0
Total General Fund	24.6	24.2	24.5
Fire Fund	27.1	27.1	27.1
Parks Fund	11.5	11.5	11.5
Sewer Fund	21.6	18.6	19.9
DDA	2.0	2.0	2.1
Total All Funds	86.8	83.4	85.1

Positions will continue to be evaluated as staff vacancies occur.

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GENERAL FUND (101)

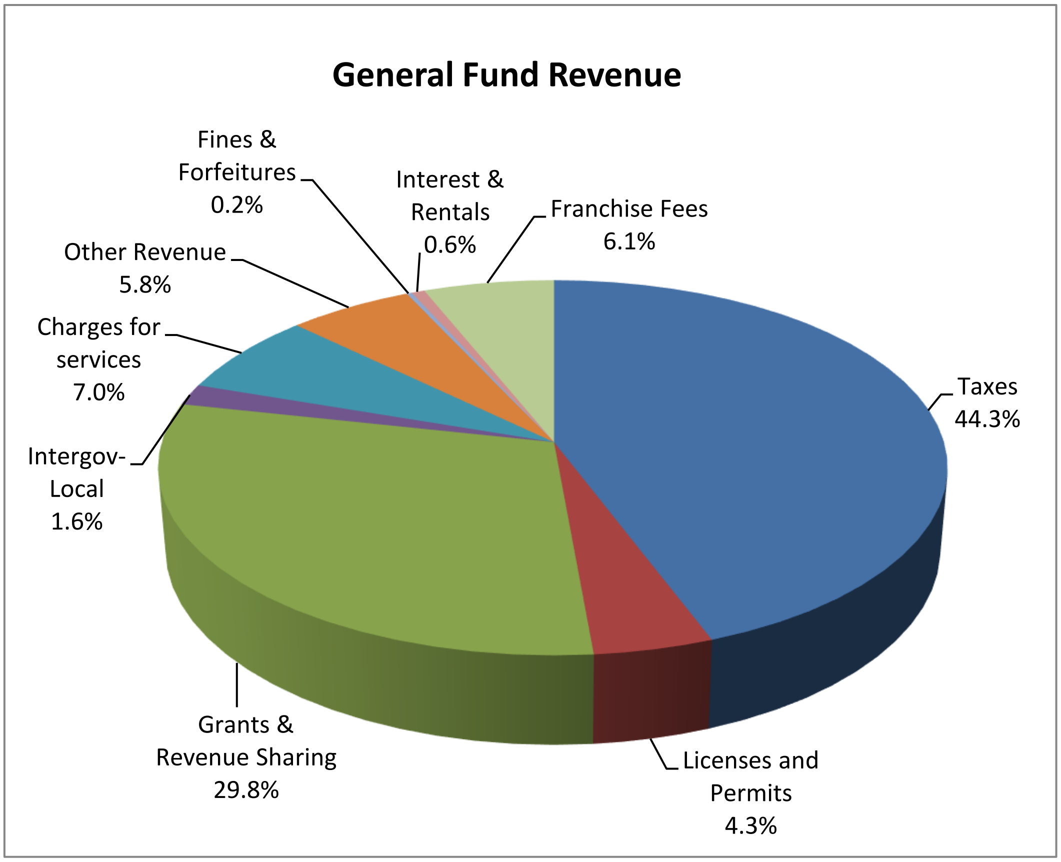
The General Fund accounts for the ordinary activities of the Township that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

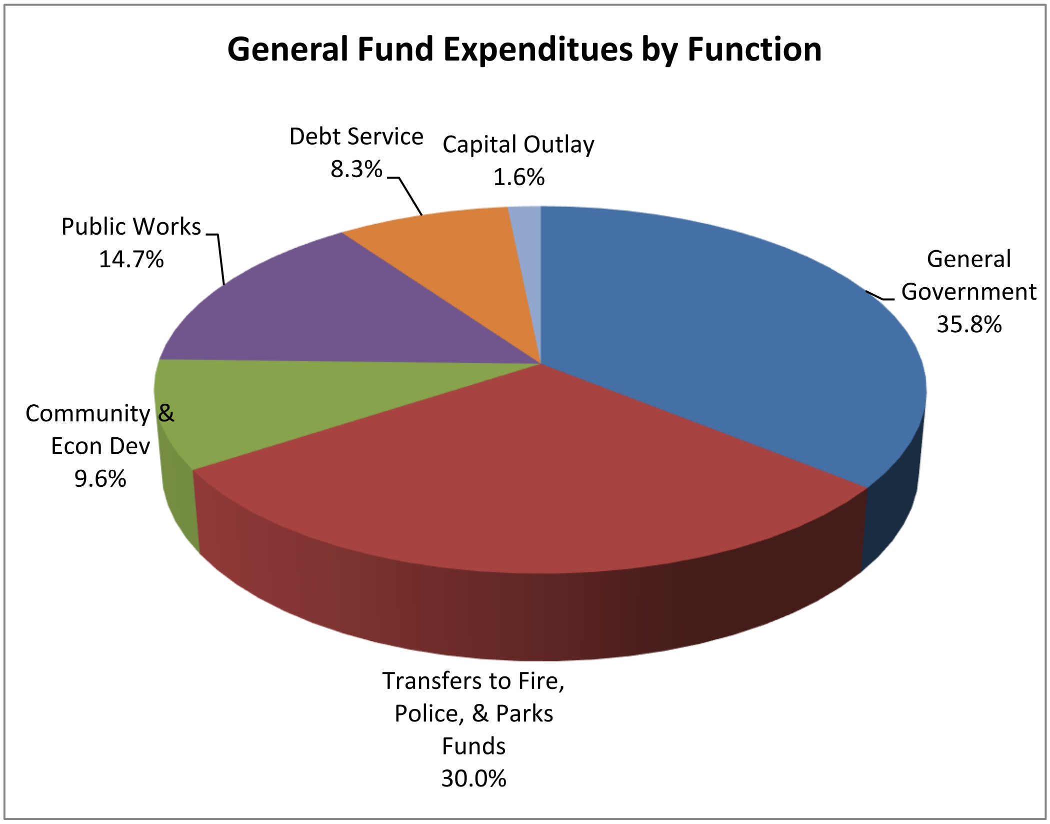
There are currently fourteen departments (also referred to as “Activities”) in the General Fund. They are:

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

GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenue						
Taxes	$ 3,439,268	$ 3,532,600	$ 3,543,510	$ 3,624,450	$ 3,686,450	$ 3,749,690
Licenses and Permits	467,764	341,600	607,600	352,600	353,100	353,100
Grants & Revenue Sharing	2,581,609	2,467,280	2,468,800	2,438,750	2,414,580	2,461,240
Intergovernmental-Local	627,884	925,640	121,540	148,550	145,930	143,320
Charges for services	618,146	591,050	587,950	573,510	560,030	571,700
Other Revenue	1,373,341	1,297,250	1,227,470	477,260	477,260	477,260
Fines & Forfeitures	27,113	20,000	20,000	20,000	20,000	20,000
Interest & Rentals	141,916	70,000	70,000	50,000	50,000	50,000
Franchise Fees	509,281	500,290	497,800	497,800	497,800	497,800
Total Revenue	**9,786,322**	**9,745,710**	**9,144,670**	**8,182,920**	**8,205,150**	**8,324,110**
Expenditures						
Legislative	104,204	111,530	109,410	254,620	246,180	247,770
Manager	322,774	380,650	375,270	574,170	584,550	596,530
Accounting	144,082	156,790	153,890	185,840	188,850	191,950
Clerk	308,191	314,160	294,810	380,250	391,600	403,440
Information Technology	249,042	281,470	259,550	303,550	311,230	317,050
Treasurer	259,863	283,430	271,380	341,150	348,740	356,160
Assessing	260,833	383,980	323,980	397,520	403,380	409,430
Elections	13,799	200,860	241,580	54,550	121,650	14,700
Building & Grounds	628,181	670,020	647,430	766,770	676,200	685,470
Stormwater	509,836	508,810	522,980	593,320	599,550	613,980
Infrastructure	553,973	1,908,990	648,720	1,082,800	1,046,920	1,158,380
Community Development	686,346	728,910	652,800	883,020	837,530	861,920
Other Functions	798,280	564,080	543,290	-	-	-
Debt Service	334,524	330,970	330,970	355,510	354,330	352,930
Total Expenditures	**5,173,928**	**6,824,650**	**5,376,060**	**6,173,070**	**6,110,710**	**6,209,710**
Other Financing Sources (Uses)						
Sale of Fixed Assets	-	-	-	-	-	-
Transfer Out to Fire Fund	(1,242,628)	(1,420,010)	(1,023,190)	(637,060)	(669,670)	(647,070)
Transfer Out to Police Fund	(1,583,660)	(1,603,440)	(1,614,040)	(1,654,310)	(1,710,080)	(1,784,750)
Transfer Out to Parks Fund	(240,241)	(435,200)	(93,960)	(356,930)	(448,620)	(400,660)
Total Other Financing Sources (Uses)	**(3,066,529)**	**(3,458,650)**	**(2,731,190)**	**(2,648,300)**	**(2,828,370)**	**(2,832,480)**
Revenues Over (Under) Expenditures	**1,545,865**	**(537,590)**	**1,037,420**	**(638,450)**	**(733,930)**	**(718,080)**
Fund Balance, Beginning	7,272,578	8,818,443	8,818,443	9,401,216	8,762,766	8,028,836
Restricted FB moved to Capital Projects Fund			(454,647)			
***Total Fund Balance, Ending**	**$ 8,818,443**	**$ 8,280,853**	**$ 9,401,216**	**$ 8,762,766**	**$ 8,028,836**	**$ 7,310,756**
* Includes Fund Balance set aside for:						
CSC Carpet and Paint		90,000	60,000	90,000	120,000	150,000
Cemetery Improvements		100,000	85,000	100,000	115,000	130,000
Asphalt Replacement/Repair		100,000	50,000	100,000	150,000	200,000
Total Set Aside for Future Capital Outlay		290,000	195,000	290,000	385,000	480,000


General Fund Revenue
Fines & Forfeitures 0.2%
Interest & Rentals 0.6%
Franchise Fees 6.1%
Other Revenue 5.8%
Charges for services 7.0%
Taxes 44.3%
Intergov-Local 1.6%
Grants & Revenue Sharing 29.8%
Licenses and Permits 4.3%


General Fund Expenditues by Function
Debt Service 8.3%
Capital Outlay 1.6%
Public Works 14.7%
General Government 35.8%
Community & Econ Dev 9.6%
Transfers to Fire, Police, & Parks Funds 30.0%

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 2021 is 823,053,204. The millage rate is 4.2981. Multiplying the taxable value by the millage rate results in 3,537,565. 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 207,763,072. This reduces the Township's property tax revenue by $356,513. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 12,860,467 of taxable value, which reduces the Township's property tax by another $55,170. The estimated tax revenue was also reduced by $12,000 for delinquent personal property taxes and by $5,000 for Board of Review and Tax Tribunal adjustments. The net estimated property tax revenue for 2021 is $3,100,000.

Industrial Facilities Tax **404.000**

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes or 2.1491 mills instead of 4.2981 mills. The taxable value for those properties is 2,458,055. Additionally, most of the parcels are in the DDA, so the Township collects 40% of the 50% tax on those parcels. 2021 revenue is budgeted at 3,200.

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 2021.

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 $36,000 has been made for 2021.

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 (2021 revenue is based on the taxable value on the 2020 warrant), the corresponding administrative fee is recognized in the year of the warrant (2020). Since the 2020 warrant won't be known until late 2020, the administrative fee of $470,000 is estimated.

Building Permits **451.000**

$7 is charged per $1,000 of valuation with a $60 minimum. Estimated revenue for 2021 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 2021 is $30,000.

Electrical, Plumbing, and Mechanical Permits **455.00 456.000 457.000**
Permits (with some exemptions) are required before work can be done. Fees vary by item description, size, etc. Estimated revenues are projected at $141,000 for 2021.

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

State Shared Revenue **574.020 & 574.021**
The State of Michigan "shares revenue" with its local municipalities. There are two components to state shared revenue – constitutional and statutory. Constitutional revenue is based on the Township's population and the statewide sales tax collection. Statutory revenue is based on a variety of factors. The State of Michigan usually publishes projections upon which this line item is based. Due to the uncertainty in the economy, compounded by the COVID 19 slow down, conservative estimates have been made by the Township. Constitutional is budgeted at $2,125,000, and statutory revenue at $92,100.

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 2021 is $13,000.

District Library Contributions **587.000**
The Capital Area District Library reimburses the Township for utility and maintenance costs. The budget for 2021 is $13,100.

Rental Registration and Inspection **620.000**
All rental properties are charged a registration fee of $110 per parcel plus $33 per unit every 2 years which is intended to cover the costs of biennual inspections. Re-inspection fees, new rental origination fees, etc, are also charged here. The budget for 2021 is $90,000.

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. 2021 revenue is budgeted at $26,000.

Cemetery Lot Sales **635.000**
Lots sold to residents are $750 and $1,400 to non-residents. Sales are made through the Clerk's office. Revenues are projected to be $24,000.

Interest **664.000**

This account includes interest paid on all General Fund bank deposit and investment accounts. It is difficult to determine future interest rates. The Township has taken a conservative approach and budgeted $50,000 for 2021 revenue.

Streetlight Special Assessment **672.010**

The annual electrical cost of a taxpayer's streetlight is added to the taxpayer's bill each year and recognized as revenue to the Township in the subsequent year.

Blacktop & Road Special Assessment **672.020**

The Township has road special assessment districts where the Township has paid for blacktop improvements. The taxpayers in these special assessment districts are billed for these costs over time and are charged principal and interest on their tax bills, which the Township records as revenue in December.

Cable Franchise Fees **694.020 & 694.025**

The Township has contracts with Comcast & AT&T that expire in 2029 and 2028 respectively, whereby both pay the Township 5% of their cable revenues earned within the Township.

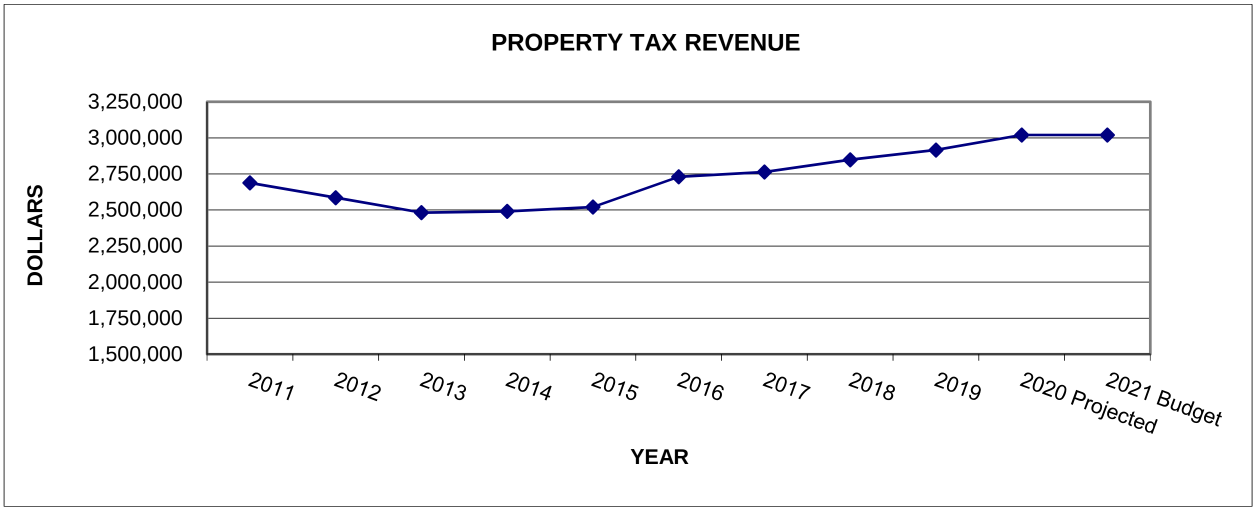
Board of Water and Light Franchise Fee **694.030**

The Township receives 4% of the BWL electricity revenue within the Township.

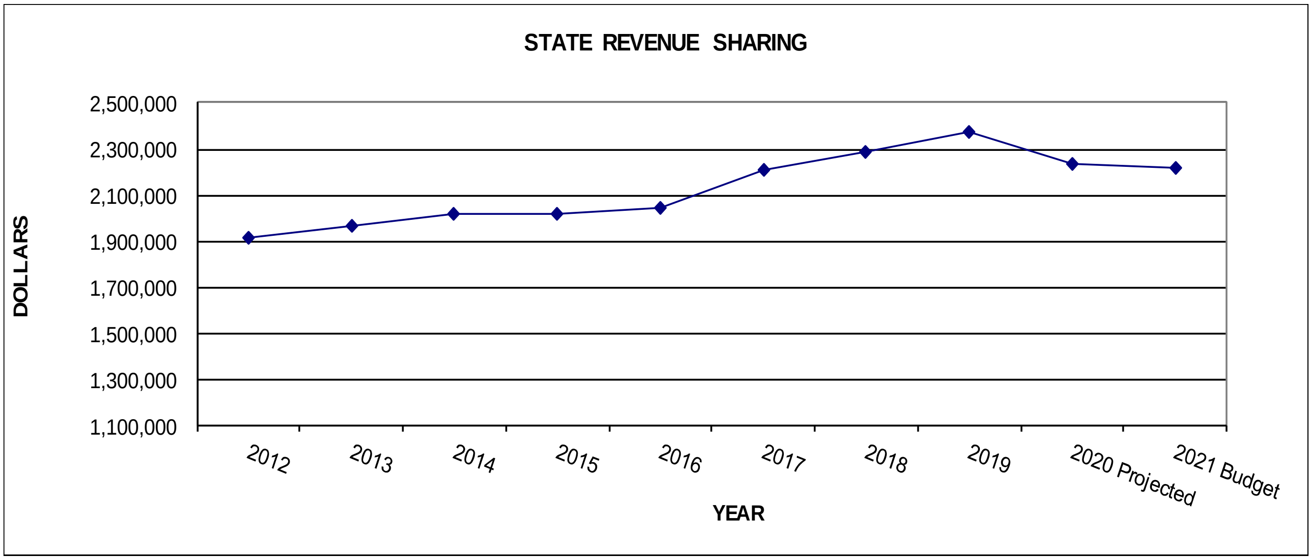
Cost Allocation from the Sewer Fund **699.030**

A number of services, like payroll, accounts payable, sewer billing, etc. are provided to the Sewer Fund by General Fund employees. Using the loaded rate for those employees, the actual costs were calculated in 2015, and have been increased by cost of living each year. The 2021 allocation is adjusted downward by $20,000 due to brush drop off costs being moved from the General Fund to the Sewer Fund.

Revenue Trends

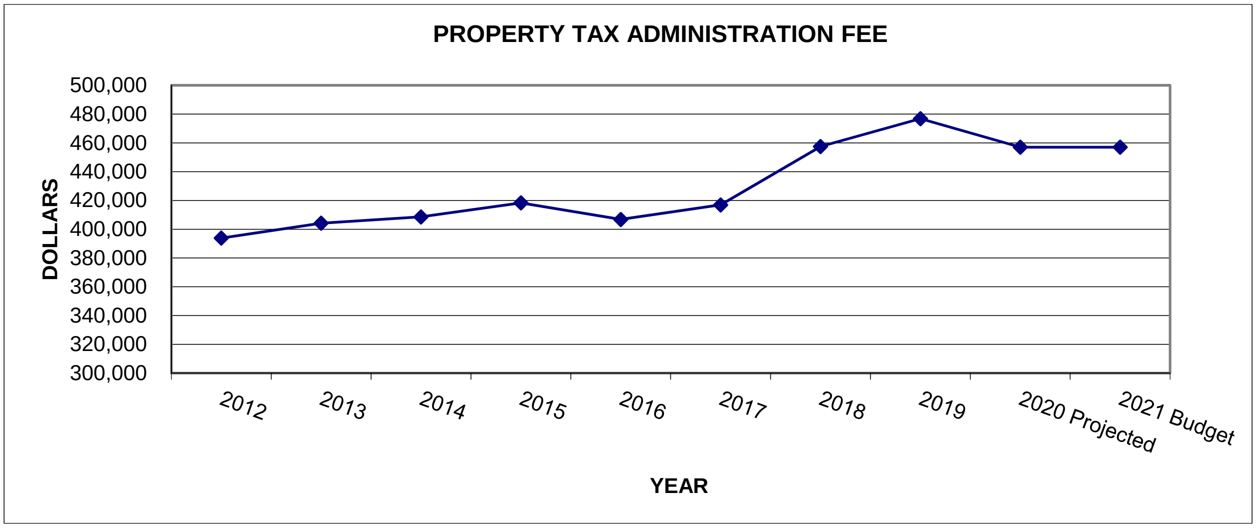


Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. Since 2009, taxable value dropped dramatically, and development slowed due to the economic recession. Tax revenue began increasing in 2014, but growth in revenue is depressed due to the 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. 2020 & 2021 amounts are expected to decrease due to the economic slowdown caused by the coronavirus.

Revenue Trends



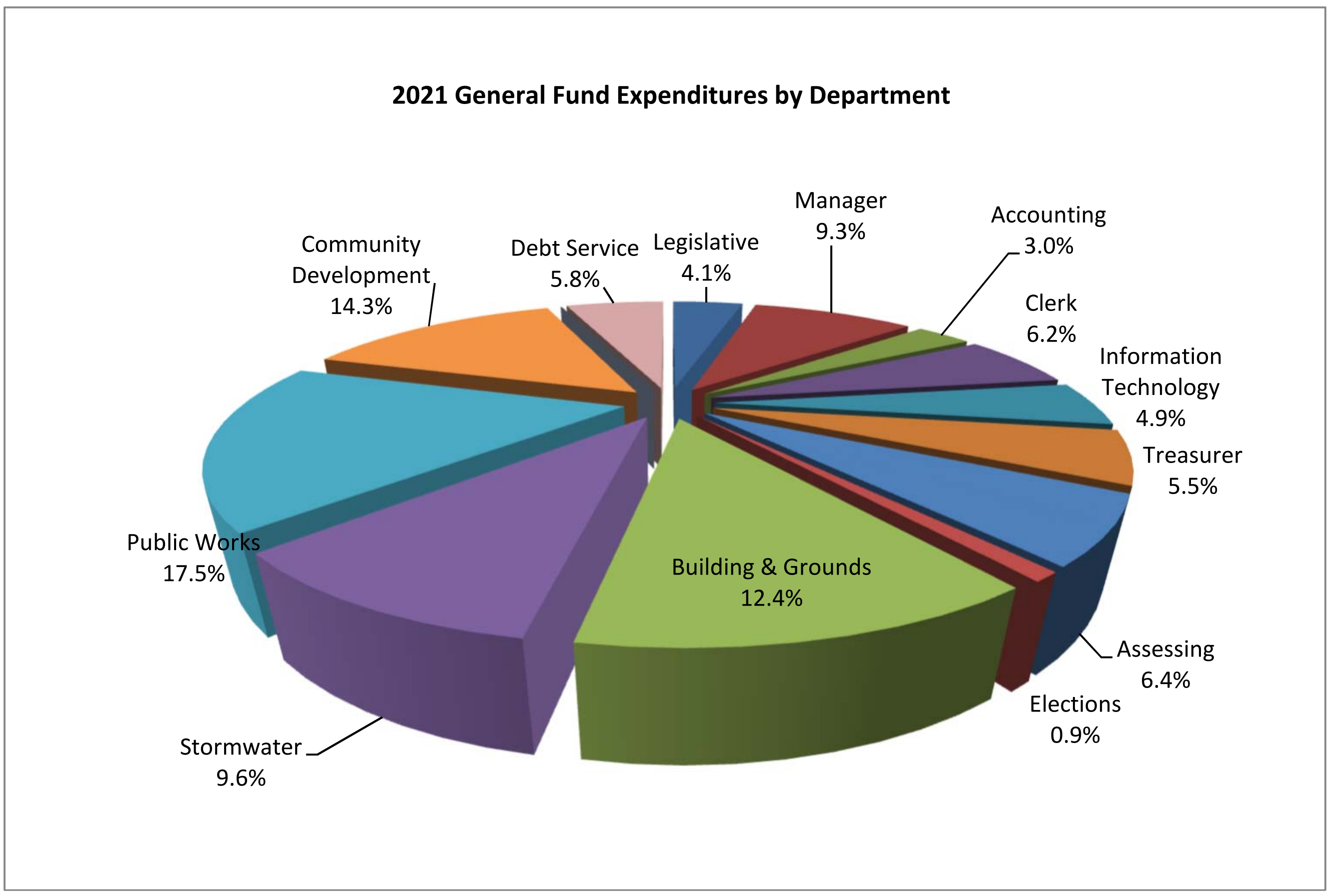
The Township receives 1% of all tax collections as an administration fee. As property taxes increase and decrease, the administration fee follows that trend.

GENERAL FUND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-000.00-403.000	REAL & PERS PROP TAX	$ 2,916,238	$ 3,020,000	$ 3,030,000	$ 3,100,000	$ 3,162,000	$ 3,225,240
101-000.00-404.000	IFT/CFT & SERVICE FEES	13,581	11,600	3,260	3,200	3,200	3,200
101-000.00-423.000	TRAILER PARK FEES	6,322	6,000	6,000	6,000	6,000	6,000
101-000.00-432.000	PYMT IN LIEU OF TAXES	-	-	9,250	9,250	9,250	9,250
101-000.00-445.000	DELQ TAX	7,948	8,000	5,000	6,000	6,000	6,000
101-000.00-445.005	DELQ INTER & PENALTY	18,380	30,000	20,000	30,000	30,000	30,000
101-000.00-447.000	PROP TAX ADMIN FEE	476,800	457,000	470,000	470,000	470,000	470,000
101-000.00-451.000	BUILDING PERMITS	191,824	150,000	370,000	150,000	150,000	150,000
101-000.00-452.000	PLAT REVIEW FEES	1,252	-	-	-	-	-
101-000.00-453.000	SOIL EROSION PERMIT	43,363	30,000	30,000	30,000	30,000	30,000
101-000.00-455.000	ELECTRICAL PERMIT FEES	84,062	50,000	55,000	50,000	50,000	50,000
101-000.00-456.000	PLUMBING PERMIT FEES	39,562	36,000	56,000	36,000	36,000	36,000
101-000.00-457.000	MECHANICAL PERMIT	71,600	55,000	69,000	55,000	55,000	55,000
101-000.00-458.000	FIRE INSPECTION FEES	3,673	12,500	6,500	12,500	13,000	13,000
101-000.00-460.000	FIRE DEPT. BURN PERMIT	1,195	2,000	1,500	2,000	2,000	2,000
101-000.00-476.000	MISC LICENSES, PERMITS &	3,600	4,000	4,000	4,000	4,000	4,000
101-000.00-505.000	FEDERAL GRANT	64,101	59,650	59,650	55,650	51,480	47,140
101-000.00-570.000	STATE GRANTS	-	-	30,000	-	-	-
101-000.00-571.000	MISC GRANTS	-	-	-	20,000	-	-
101-000.00-573.000	LOCAL COMM STABILIZ	127,538	127,530	133,460	133,000	133,000	133,000
101-000.00-574.020	STATE REV SHAR-CONSTIT.	2,287,229	2,176,000	2,155,000	2,125,000	2,125,000	2,176,000
101-000.00-574.021	STATE REV SHAR-STATUTOI	90,469	92,100	77,300	92,100	92,100	92,100
101-000.00-574.030	RETURNABLE LIQ LIC	11,864	11,000	9,000	11,000	11,000	11,000
101-000.00-574.040	STATE SHARED REV-ROW	12,272	12,000	13,390	13,000	13,000	13,000
101-000.00-581.000	INTERGOV REVENUE	614,630	912,540	112,540	135,450	132,830	130,220
101-000.00-587.000	DISTRICT LIBRARY CONTR	13,254	13,100	9,000	13,100	13,100	13,100
101-000.00-620.000	RENTAL REG & INSPECT	108,932	90,000	92,000	90,000	90,000	90,000
101-000.00-623.000	REZONING APPLICATION	6,440	-	2,400	-	-	-
101-000.00-623.010	ZONING CERTIFICATION	700	100	400	100	100	100
101-000.00-624.000	SPECIAL USE PERMITS	7,620	1,500	3,300	1,500	1,500	1,500
101-000.00-625.000	BOARD OF APPEAL FEES	1,010	500	500	500	500	500
101-000.00-628.000	SITE PLAN REVIEW FEES	13,620	3,000	9,900	3,000	3,000	3,000
101-000.00-633.000	AMBULANCE FEES	892,078	875,000	800,000	-	-	-
101-000.00-634.000	CEMETERY - BURIAL FEES	40,050	26,000	20,000	26,000	28,000	30,000
101-000.00-635.000	CEMETERY - LOT SALES	34,200	22,000	22,000	24,000	26,000	28,000
101-000.00-636.000	PASSPORT FEES	35,491	30,000	14,000	25,000	30,000	30,000
101-000.00-660.000	CODE ENFORCEMENT REV	27,113	20,000	20,000	20,000	20,000	20,000
101-000.00-664.000	INTEREST	141,916	70,000	70,000	50,000	50,000	50,000
101-000.00-672.010	STREETLIGHT ASSESSMTS	321,018	354,000	355,270	360,360	360,360	360,360
101-000.00-672.020	BLACKTOP & ROAD SAD	43,163	32,250	35,200	30,900	30,900	30,900
101-000.00-672.030	SIDEWALK ASSESSMENTS	43,073	-	-	50,000	50,000	50,000
101-000.00-675.010	DONATIONS	-	-	1,000	-	-	-
101-000.00-676.010	ELECTION EXP REIMB	5,313	30,000	40,000	30,000	-	-
101-000.00-687.000	REFUND/REBATE/REIMB	73,047	35,000	35,000	35,000	35,000	35,000
101-000.00-694.000	MISC REVENUE	991	1,000	1,000	1,000	1,000	1,000
101-000.00-694.020	COMCAST CABLE FRANCH	309,914	304,000	304,000	304,000	304,000	304,000
101-000.00-694.025	CABLE FRANCHISE FEES	50,474	51,290	45,000	45,000	45,000	45,000
101-000.00-694.030	BWL FRANCHISE FEE	148,893	145,000	148,800	148,800	148,800	148,800
101-000.00-694.040	DAILY CASH OVER/SHORT	(29)	-	-	-	-	-
101-000.00-699.030	COST ALLO-FROM SEWER	380,540	390,050	390,050	375,510	383,030	390,700
Total		**$ 9,786,322**	**$ 9,756,710**	**$ 9,144,670**	**$ 8,182,920**	**$ 8,205,150**	**$ 8,324,110**

GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Legislative	101.00	104,204	111,530	109,410	254,620	246,180	247,770
Manager	171.00	322,774	380,650	375,270	574,170	584,550	596,530
Accounting	191.00	144,082	156,790	153,890	185,840	188,850	191,950
Clerk	215.00	308,191	314,160	294,810	380,250	391,600	403,440
Information Technology	228.00	249,042	281,470	259,550	303,550	311,230	317,050
Treasurer	253.00	259,863	283,430	271,380	341,150	348,740	356,160
Assessing	257.00	260,833	383,980	323,980	397,520	403,380	409,430
Elections	262.00	13,799	200,860	241,580	54,550	121,650	14,700
Building & Grounds	265.00	628,181	670,020	647,430	766,770	676,200	685,470
Stormwater	281.00	509,836	508,810	522,980	593,320	599,550	613,980
Public Works	446.00	553,973	1,908,990	648,720	1,082,800	1,046,920	1,158,380
Community Development	721.00	686,346	728,910	652,800	883,020	837,530	861,920
Other Functions	850.00	798,280	564,080	543,290	-	-	-
Debt Service	905.00	334,524	330,970	330,970	355,510	354,330	352,930
		5,173,928	6,824,650	5,376,060	6,173,070	6,110,710	6,209,710



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 2021 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 2021 budget requests expenditures of $254,620, an increase of $145,210 from the 2020 projected actual expenditures. The increase is due largely from the addition of estimated costs for broadcasting board meetings. 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.

The 2022 forecasted budget is currently suggesting total departmental expenditures of $246,180, which would be a decrease from 2021 primarily because 2021 included costs for Board goals and objectives workshops. In 2023, the department forecasts expenditures in the amount of $247,770 which is an increase over 2022 of $1,590, due primarily to inflationary factors. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.

Trustee	Trustee	Clerk*	Township Supervisor	Treasurer*	Trustee	Trustee

*Treasurer and Clerk are budgeted in other departments.

DEPT 101.00 LEGISLATIVE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-101.00-707.000	BD OF TRUSTEES-SALARY	$ 69,481	$ 69,760	$ 71,500	$ 71,230	$ 72,660	$ 74,120
101-101.00-715.000	SOC SEC/MEDICARE	4,472	4,650	4,770	4,750	4,850	4,950
101-101.00-717.000	LIFE INSURANCE	317	320	320	320	330	340
101-101.00-718.000	PENSION CONTRIB	334	340	350	350	360	370
101-101.00-724.000	WORKERS COMP	121	160	170	170	180	190
101-101.00-802.000	MEMBERSHIPS,DUES,SUBS	28,083	30,800	30,800	36,300	36,300	36,300
101-101.00-854.000	BD MEETING BROADCASTIN	-	-	-	126,000	126,000	126,000
101-101.00-956.000	MISCELLANEOUS	180	1,000	500	1,000	1,000	1,000
101-101.00-960.000	EDUCATION & TRAINING	1,217	4,500	1,000	14,500	4,500	4,500
101-101.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 104,204**	**$ 111,530**	**$ 109,410**	**$ 254,620**	**$ 246,180**	**$ 247,770**

Legislative Performance Indicators

	2015	2016	2017	2018	2019
Committee of the Whole Meetings	19	16	13	16	15
Regular Board Meetings	21	21	19	20	17
Joint Board Meetings	1	1	1	2	1
Special Board Meetings	0	0	0	0	0
Budget Meetings	3	3	3	2	2
Agenda Items Presented/Acted Upon	305	322	259	274	278
Agenda Pages Reviewed	2686	3034	2403	2458	2263

DEPARTMENT - Manager (171)

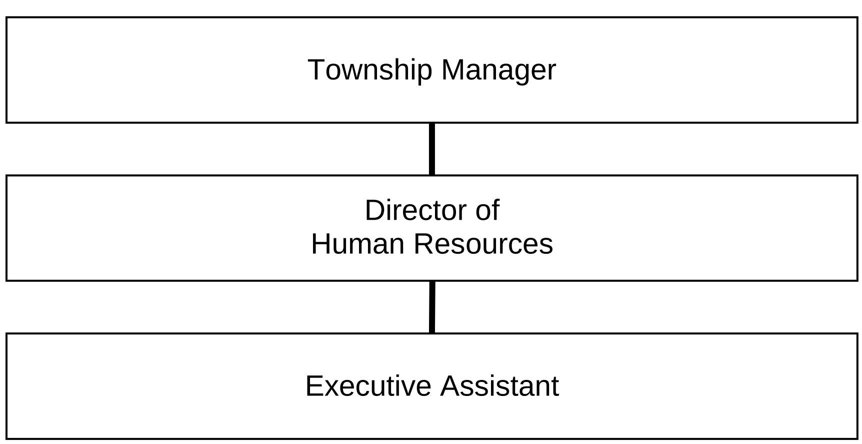
Purpose or Objective of this Department
To administer and implement the Goals and Objectives of the Township Board through the effective use of available personnel, financial, and physical resources.

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 2021 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 2021 budget requests expenditures of $574,170, which is an increase of $198,900 from 2020 projected actual expenditures. The significant increase for 2021 includes expenses such as communication consulting, retiree benefits and the Township's liability insurance and bonds which were previously budgeted for under Other Functions. This budget also reflects the cost of three full-time staff members (Township Manager, Director of Human Resources, and Executive Assistant) to meet its goals and objectives. The 2022 forecasted budget is currently suggesting total departmental expenditures of $584,550, which would be an increase from 2022 primarily for inflationary factors. In 2023, the department forecasts expenditures in the amount of $596,530 which is an increase over 2022 of $11,980, due primarily to inflationary factors again. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.



DEPT 171.00 MANAGER

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-171.00-703.000	SALARIES	$ 223,072	$ 253,940	$ 254,140	$ 269,780	$ 275,180	$ 280,690
101-171.00-703.001	DEPUTY SALARY	2,500	2,500	2,880	4,000	4,000	4,000
101-171.00-715.000	SOC SEC/MEDICARE	17,614	20,360	20,680	21,640	22,080	22,530
101-171.00-716.000	HEALTH INSURANCE	34,384	45,480	41,370	43,910	46,200	49,130
101-171.00-716.010	DENTAL INSURANCE	2,943	4,420	4,110	4,110	4,110	4,110
101-171.00-717.000	LIFE INSURANCE	1,118	1,350	1,370	1,430	1,460	1,490
101-171.00-718.000	PENSION CONTRIB	25,298	31,750	32,340	33,730	34,410	35,100
101-171.00-719.000	DISABILITY INSURANCE	1,547	1,930	2,130	2,220	2,270	2,320
101-171.00-723.000	AUTOMOBILE EXP ALLOV	4,618	4,800	4,800	4,800	4,800	4,800
101-171.00-724.000	WORKERS COMP	853	1,170	1,200	1,250	1,280	1,310
101-171.00-726.000	OFFICE SUPPLIES	1,279	250	250	2,100	2,100	2,100
101-171.00-801.000	LEGAL FEES	-	-	1,800	2,400	2,400	2,400
101-171.00-802.000	MEMBERSHIPS,DUES,SU	1,899	3,600	3,600	3,600	3,600	3,800
101-171.00-818.000	CONTRACTUAL SERVICE	-	-	-	46,850	46,850	46,850
101-171.00-853.000	TELEPHONE/COMM	837	900	900	900	900	1,000
101-171.00-874.000	RETIREE BENEFITS	-	-	-	72,700	74,160	75,650
101-171.00-956.000	MISCELLANEOUS	1,224	1,700	1,700	2,250	2,250	2,250
101-171.00-910.000	INSURANCE & BONDS	-	-	-	50,000	50,000	50,000
101-171.00-960.000	EDUCATION & TRAINING	3,590	6,500	2,000	6,500	6,500	7,000
101-171.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 322,774**	**$ 380,650**	**$ 375,270**	**$ 574,170**	**$ 584,550**	**$ 596,530**

Staffing Levels

	2019	2020	2021
Township Manager	1.00	1.00	1.00
Director of HR/Deputy Supervisor	1.00	1.00	1.00
Executive Assisstant	1.00	1.00	1.00
Total	3.00	3.00	3.00

Manager's Office
Performance Indicators

1. TOWNSHIP BOARD

	2015	2016	2017	2018	2019
Number of Township Board Meetings Attended	25	21	21	20	17
Number of Township Board Agenda Items Prepared	305	322	259	274	278
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	15	15	14	14

2. STAFF DEVELOPMENT

	2015	2016	2017	2018	2019
Number of Department Head Staff Meetings Held	9	8	7	7	7
Number of Employee Staff Meetings Held	3	3	3	3	3

3. PERSONNEL

	2015	2016	2017	2018	2019
Number of Full-Time Job Postings	8	5	7	7	9
Number of Part-Time Job Postings	1	2	4	1	0
Number of Full-Time Employees Hired	7	5	6	7	7
Number of Part-Time Employees Hired	1	2	2	0	0
Number of Full-Time Employees Separated	4	2	3	7	7
Number of Part-Time Employees Separated	2	4	2	0	1

4. BENEFITS

	2015	2016	2017	2018	2019
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	19	21	19	18	17
Two-Party Coverage	7	6	5	8	7
Single-Party Coverage	11	14	19	20	19
Retiree Coverage	13	14	14	15	18
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	24	25	28	28	28
Two-Party Coverage	15	19	15	15	13
Single-Party Coverage	13	14	17	17	18
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	14	16	19	17	18
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	2	4	4
Number of Retirees Receiving Payment in Lieu of Health Insurance	-	-	-	-	1

5. RISK MANAGEMENT

	2015	2016	2017	2018	2019
Total Number of Recordable Work-Related Injuries and Illnesses	7	2	9	16	5
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	0	417	29	85

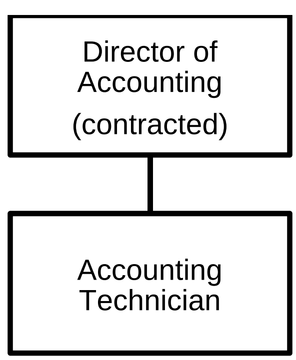
DEPARTMENT - **Accounting Department (191)**

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 2021 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. Refine multiyear budgeting process, update the five-year projections

Resources needed:
The fiscal year 2021 budget request is for $185,840 an increase of $31,950 from the projected 2020 budget. Most of the increase is due to inclusion of retiree expenditures and an actuarial study previously budgeted elsewhere. The 2022 and 2023 forecasts both increase 2% from the previous year due to estimated inflationary factors. The 2021-2023 budget/forecasts include a contracted Director and a full-time Accounting Technician. Fifteen hours of accounting activities performed by staff in the Manager's Office are allocated to the Accounting Department.



DEPT 191.00 ACCOUNTING

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-191.00-703.000	SALARIES	$ 63,998	$ 65,850	$ 63,590	$ 66,520	$ 67,860	$ 69,220
101-191.00-703.005	PART TIME HELP	16,407	18,600	19,000	21,200	21,630	22,070
101-191.00-715.000	SOC SEC/MEDICARE	5,395	6,460	6,340	6,710	6,850	6,990
101-191.00-716.000	HEALTH INSURANCE	6,458	6,870	6,650	7,080	7,530	8,020
101-191.00-716.010	DENTAL INSURANCE	440	500	500	500	500	500
101-191.00-717.000	LIFE INSURANCE	338	350	350	360	370	380
101-191.00-718.000	PENSION CONTRIB	8,638	10,560	10,640	10,970	11,190	11,420
101-191.00-719.000	DISABILITY INSURANCE	485	500	540	550	570	590
101-191.00-724.000	WORKERS COMP	270	300	300	300	310	320
101-191.00-726.000	OFFICE SUPPLIES	2,478	1,700	1,700	2,230	2,230	2,230
101-191.00-802.000	MEMBERSHIPS,DUES,SU	428	450	450	450	450	450
101-191.00-807.000	AUDIT FEES	18,402	10,000	10,000	10,000	10,000	10,000
101-191.00-818.000	CONTRACTUAL SERV	19,355	32,500	32,500	37,500	37,500	37,500
101-191.00-874.000	RETIREE BENEFITS	-	-	-	19,320	19,710	20,110
101-191.00-956.000	MISCELLANEOUS	-	500	500	500	500	500
101-191.00-960.000	EDUCATION & TRAINING	989	1,650	830	1,650	1,650	1,650
101-191.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 144,082**	**$ 156,790**	**$ 153,890**	**$ 185,840**	**$ 188,850**	**$ 191,950**

Staffing Levels

	2019	2020	2021
Director-contracted			
Accounting Technician	1.00	1.00	1.00
Accounting Clerk*	0.40	0.00	0.00
Total	1.40	1.00	1.00

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

Accounting Performance Indicators

	Year Ended 12/31/15	Year Ended 12/31/16	Year Ended 12/31/17	Year Ended 12/31/18	Year Ended 12/31/19
Number of manual journal entries	695	704	729	712	745
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	162	157	153	168	168
Number of W-2's processed	245	328	263	284	162
Number of payroll checks processed	995	1,101	760	746	478
Number of payroll direct deposits	2,190	2,280	2,266	2,439	2,453
Number of purchase orders processed	441	431	377	399	272
Number of accounts payable checks processed (not including voids)	2,069	1,959	1,928	2,023	1,980
Number of accounts payable e-checks processed	606	707	679	675	676
Number of accounts payable checks voided (not including checks voided by system)	13	21	20	25	24
Percent general fund departments at or below budget	100%	100%	95%	100%	100%
Budget amendments prepared	4	3	2	2	3
Per Auditor opinion, the financial statements present fairly the financial postion of the Township	Yes	Yes	Yes	Yes	Yes

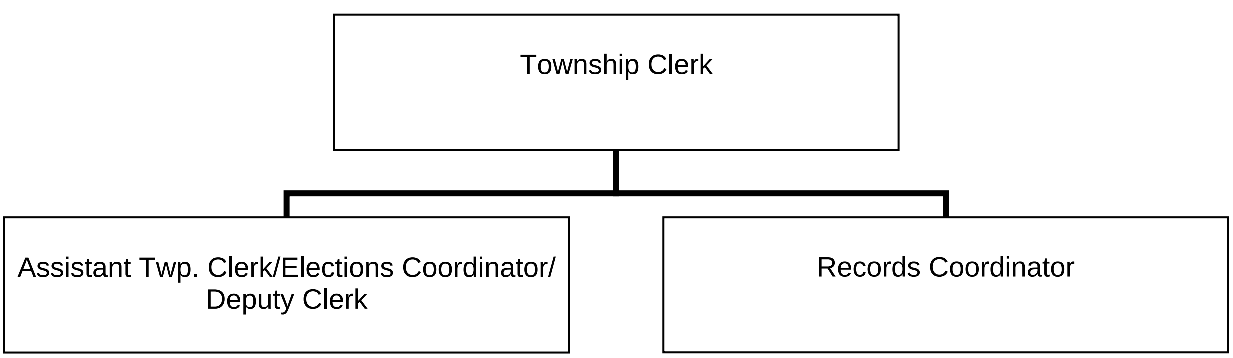
DEPARTMENT - Clerk (215)

Purpose or Objective of this Department
To serve the citizens and employees of Delhi Township by effectively providing a broad range of services in the office, online and through public outreach.

Activities of this Department
- Provide records management through physical file storage and document imaging as the Township's central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices.
- Record Township board meetings, committee meetings and special meetings and prepare minutes; ensure necessary functions are performed following board meetings.
- Cemetery administration; collect fees and prepare documents for cemetery related operations.
- Answer main telephone line for the Township and greet customers.
- FOIA Coordinator.
- Voter Registration and Election Administration.
- Notary Public service.
- Issue Transient Sales Licenses.
- Provide complete passport services.

Year 2021-2023 Goals
1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Implement interactive mapping for Township cemeteries with links to file information.

Resources Needed
The 2021 budget shows 2020 projected expenditures to be $294,810 a decrease of $19,350 from 2020 budgeted expenditures. This is due to participation in the Work Share Program and reduction in other line items such as passport postage, publishing and education due to COVID-19 shutdown. 2021 requested expenditures are $380,250. This increase is due to cost of living salary increases and reclassification of general fund postage and retiree benefits and other line items that were not in the Clerk budget in previous years. The 2022 forecasted budget is currently suggesting total departmental expenditures of $391,600. In 2023, the department forecasts expenditures in the amount of $403,440. Increases for 2022 and 2023 are due primarily to inflationary factors. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps plan for the future.



DEPT 215.00 CLERK

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-215.00-703.000	SALARIES	$ 198,664	$ 193,180	$ 188,680	$ 194,930	$ 198,830	$ 202,810
101-215.00-703.001	DEPUTY SALARY	2,500	2,500	2,880	4,000	4,000	4,000
101-215.00-703.010	OVERTIME	77	-	-	-	-	-
101-215.00-715.000	SOC SEC/MEDICARE	14,698	14,970	14,660	15,220	15,530	15,850
101-215.00-716.000	HEALTH INSURANCE	37,960	43,090	38,710	41,420	44,330	47,460
101-215.00-716.010	DENTAL INSURANCE	2,535	2,830	2,640	2,640	2,640	2,640
101-215.00-717.000	LIFE INSURANCE	941	1,020	1,000	1,030	1,060	1,090
101-215.00-718.000	PENSION CONTRIB	22,504	24,150	24,100	24,370	24,860	25,360
101-215.00-719.000	DISABILITY INSURANCE	1,344	1,470	1,550	1,600	1,640	1,680
101-215.00-724.000	WORKERS COMP	658	700	690	700	720	740
101-215.00-726.000	OFFICE SUPPLIES	-	-	-	2,100	2,100	2,100
101-215.00-740.000	MATERIAL & SUPPLIES	869	3,000	3,500	3,500	4,000	4,000
101-215.00-801.000	LEGAL FEES	-	-	900	1,200	1,200	1,200
101-215.00-803.000	POSTAGE	-	-	-	6,000	6,000	6,000
101-215.00-803.001	POSTAGE-PASSPORTS	3,615	4,000	1,800	3,600	4,200	4,500
101-215.00-817.000	CODIFIC OF TWP ORD	2,555	4,500	2,000	3,500	4,000	4,500
101-215.00-818.000	CONTRACTUAL SERV	1,810	3,000	1,500	5,200	5,200	5,200
101-215.00-853.000	TELEPHONE/COMM	(76)	-	-	1,000	1,000	1,000
101-215.00-870.000	MILEAGE	30	250	100	150	200	200
101-215.00-874.000	RETIREE BENEFITS	-	-	-	49,590	50,590	51,610
101-215.00-902.000	PUBLISH/LEGAL NOTICE:	15,251	9,000	8,000	11,000	12,000	13,000
101-215.00-941.000	EQUIPMENT LEASE	-	-	-	2,000	2,000	2,000
101-215.00-956.000	MISCELLANEOUS	956	1,500	1,500	1,500	1,500	1,500
101-215.00-960.000	EDUCATION & TRAINING	1,301	5,000	600	4,000	4,000	5,000
101-215.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 308,191**	**$ 314,160**	**$ 294,810**	**$ 380,250**	**$ 391,600**	**$ 403,440**

Staffing Levels

	2019	2020	2021
Clerk	1.00	1.00	1.00
Asst. Clerk/Deputy Clerk	1.00	1.00	1.00
Records Coordinator	1.00	1.00	1.00
Total	3.00	3.00	3.00

Clerk's Department Performance Indicators

	2015	2016	2017	2018	**2019**
FOIA REQUESTS					
Freedom of Information Act Requests	33	52	61	60	**75**
NOTARY PUBLIC					
Signatures Notarized	250	411	350	380	**425**
MEETINGS					
Board, Committee, and Special Meetings (to prepare minutes/follow up action)	48	49	48	42	**37**
LEGAL NOTICES					
Legal Notices Published by Clerk's Office	54	57	34	43	**45**
TRANSIENT SALES LICENSES					
Transient Sales Licenses Issued	9	6	7	14	9
PASSPORT SERVICES					
Passport Applications Processed	--	47*	689	701	**752**
Passport Photos Taken	--	53*	752	802	**907**
Passport Service Revenue	--	$1,175*	$24,826	$30,285	**$35,390**
**Began passport services in December 2016.*					
CEMETERY					
	2015	2016	2017	2018	**2019**
Total Interments	46	51	62	44	**61**
Regular	30	29	48	24	37
Cremation	11	20	13	19	24
Columbarium	5	2	1	1	0
Plots Sold	29	20	51	43	**44**
Niches Sold	9	0	0	0	**0**
Foundation Orders Processed	22	31	47	36	**32**
Plots Sold to Township	7	5	2	5	**3**
Cemetery Revenue	$63,486	$48,304	$75,834	$60,845	**$74.435**

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 2021 Goals:

1. Upgrade web-based GIS so that maps no longer use Adobe Flash. This will also require upgrading the SQL database software on our BS & A server.
2. Support the initiatives of other departments, including overseeing a change in how the Treasurer receives data from the Lansing Board of Water & Light.

Resources needed: The attached year 2021 budget reflects expenditures of $303,550, an increase of $44,000 from the 2020 projected budget expenditure of $259,550. The increase reflects the department's intent to continue upgrading computer equipment and the rising costs of maintaining our business software. 2022 and 2023 budget forecast numbers are modest increases ($311,230 and $317,050 respectively) based on increasing costs due to inflation. Additionally, retiree benefits and general office supplies have been added to the IT budget due to the elimination of the other functions department. No capital improvement projects are forecasted through 2023, but the server in the Community Services Center will probably need to be replaced around 2025.

Indicators of Departmental Objectives/Goals:

1. Reduce number of lost hours due to computer related failures.
2. Increase network/server up time.
3. No data breaches due to a cyber security event.
4. Prevent lost hours due to a cyber security event.

Director of Information Technology

DEPT 228.00 INFORMATION TECHNOLOGY

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-228.00-703.000	SALARIES	$ 70,863	$ 80,200	$ 78,820	$ 84,890	$ 86,590	$ 88,330
101-228.00-715.000	SOC SEC/MEDICARE	5,147	6,150	6,050	6,500	6,630	6,770
101-228.00-716.000	HEALTH INSURANCE	7,672	5,450	10,310	16,840	17,930	19,100
101-228.00-716.010	DENTAL INSURANCE	440	900	830	830	830	830
101-228.00-717.000	LIFE INSURANCE	375	450	450	450	460	470
101-228.00-718.000	PENSION CONTRIB	8,858	10,050	10,050	10,620	10,840	11,060
101-228.00-719.000	DISABILITY INSURANCE	537	650	720	730	750	770
101-228.00-724.000	WORKERS COMP	228	320	320	360	370	380
101-228.00-726.000	OFFICE SUPPLIES	-	-	-	530	530	530
101-228.00-740.000	MATERIAL & SUPPLIES	5,697	7,800	7,000	7,800	7,800	7,800
101-228.00-818.000	CONTRACTUAL SERV	62,553	65,000	60,000	65,000	65,000	66,000
101-228.00-870.000	MILEAGE	120	1,000	-	500	500	500
101-228.00-874.000	RETIREE BENEFITS	-	-	-	25,000	25,500	26,010
101-228.00-930.001	HARDWARE MAINT	-	1,000	500	1,000	1,000	1,000
101-228.00-930.025	COMPUTER EQUIP	35,716	22,000	10,000	22,000	25,000	25,000
101-228.00-930.030	SOFTWARE MAINT	47,505	52,000	52,000	54,000	55,000	56,000
101-228.00-932.000	COMP PGRM CHANGES	1,972	24,000	21,000	4,000	4,000	4,000
101-228.00-956.000	MISCELLANEOUS	359	500	1,500	500	500	500
101-228.00-960.000	EDUCATION & TRAINING	1,000	4,000	-	2,000	2,000	2,000
101-228.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 249,042**	**$ 281,470**	**$ 259,550**	**$ 303,550**	**$ 311,230**	**$ 317,050**

Staffing Levels

	2019	2020	2021
Director of Information Technology	1.00	1.00	1.00
Total	1.00	1.00	1.00

Information Technology Department Indicators

Hours lost due to computer-related failures: None

Date	Hours Lost
Total	0

Network/Server up-time:

Date	Hours Lost	Description
4/1/2020	2	Server connectivity at CSC was lost after power outage. Restarting the computer resolved the issue.
4/14/2020	3	Had to do an emergency switch replacement at Lift Station D.
6/10/2020	2	The server at the POTW froze up. After restarting the machine, it functioned properly.
Total	7	

Data breaches due to a cyber security event: None

Date	
Total	0

Hours lost due to a cyber security event: None

Date	Hours Lost
Total	0

DEPARTMENT – Treasurer (253)

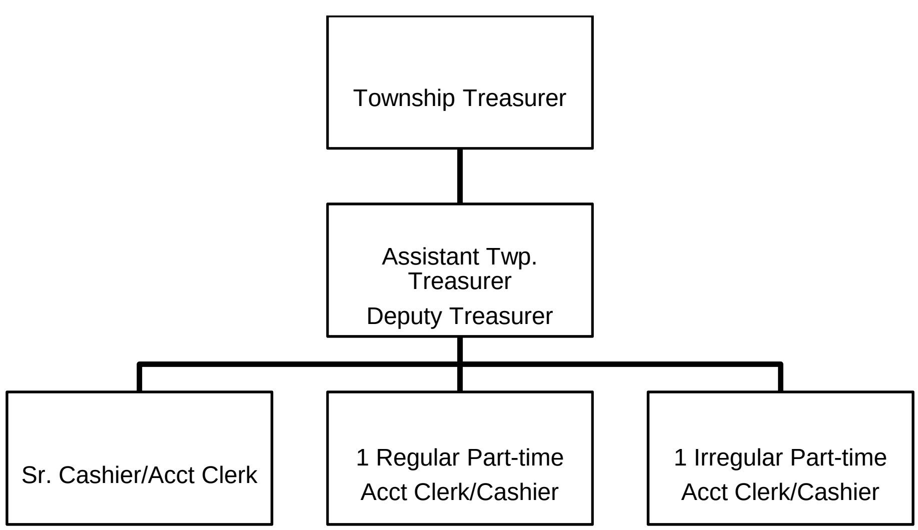
Purpose or Objective of this Department
Being the Custodian of the Township funds we receive, receipt, deposit and transfer all Township monies. As the Chief Investment Officer surplus funds are invested so funds are safe and available when needed.

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 2021 Goals

1. Continue to seek investments that preserve safety of principal
2. Continue to promote 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 2021 budget requests expenditures of $341,150. This is an increase of $69,770 from 2020 projected due to the addition of retiree benefits previously budged in the other functions department, which is being eliminated. This budget reflects a part-time treasurer, full time assistant treasurer and senior account clerk, part-time cashier/account clerk as well as payment for 500 hours of additional part-time help. The 2022 and 2023 budget forecast include modest increases for payroll and benefits. No capital expenditures in the Treasurer’s department are currently anticipated for 2022 and 2023.

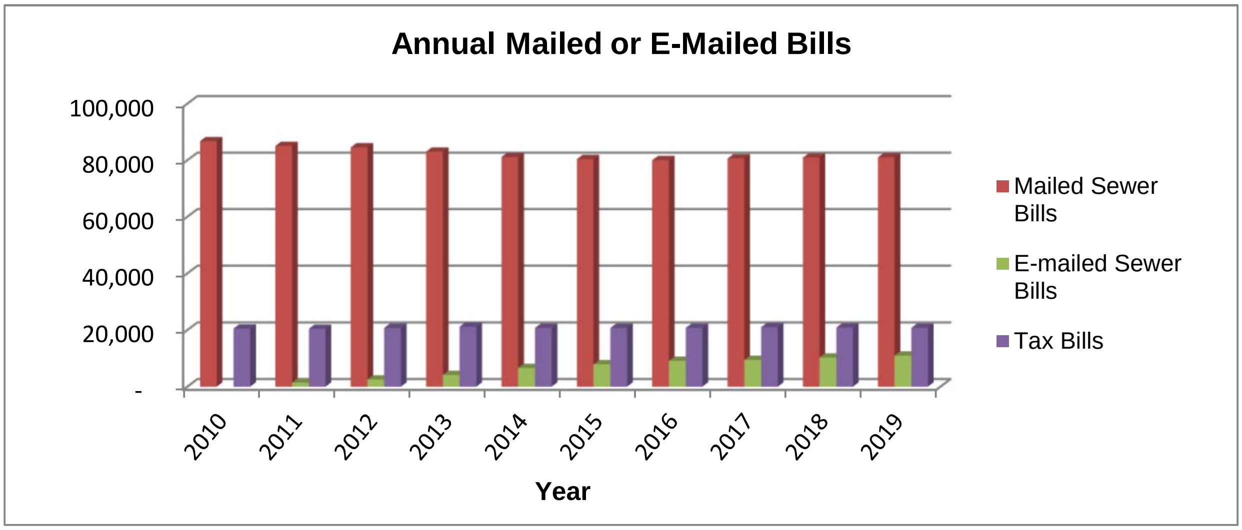


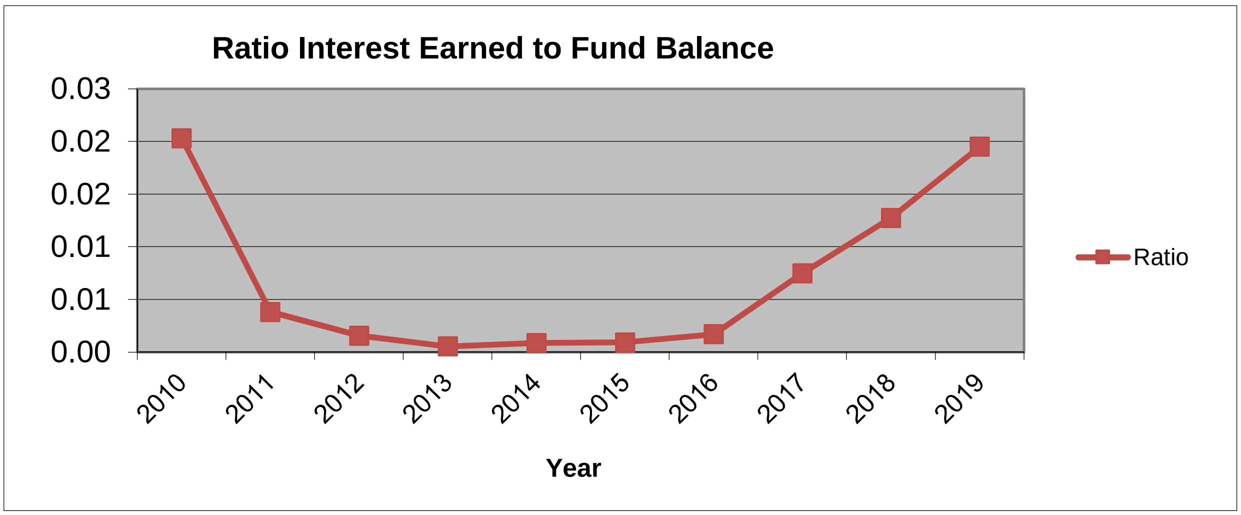
DEPT 253.00 TREASURERS

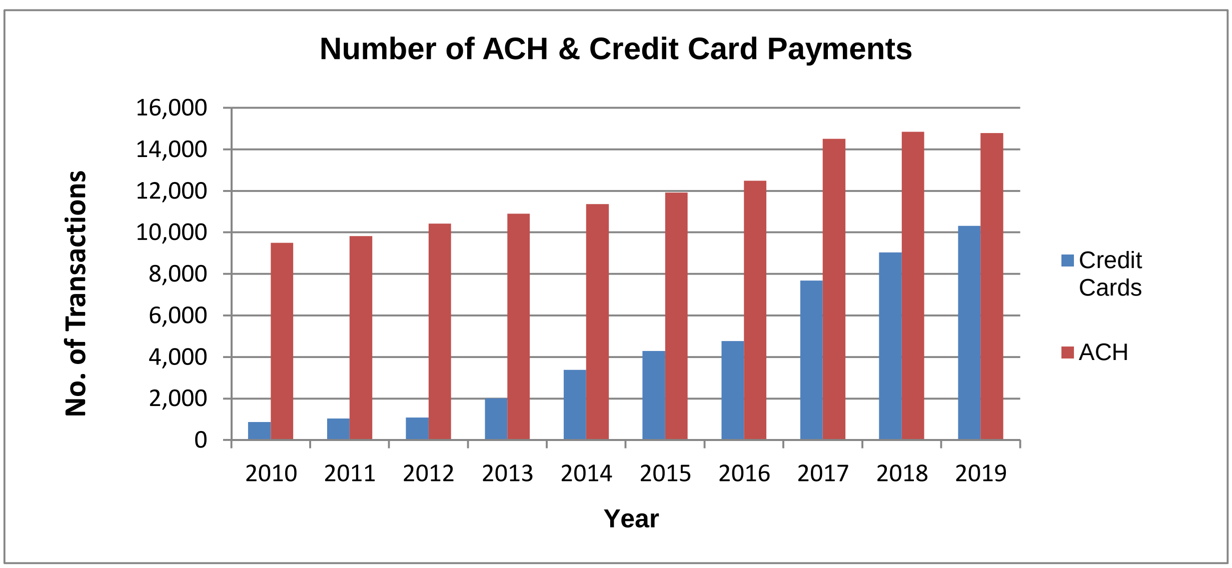
GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-253.00-703.000	SALARIES	$ 145,716	$ 152,200	$ 147,830	$ 154,590	$ 157,690	$ 160,850
101-253.00-703.001	DEPUTY SALARY	2,500	2,500	2,880	4,000	4,000	4,000
101-253.00-703.005	PART TIME HELP	33,008	32,780	30,000	34,080	34,770	35,470
101-253.00-703.010	OVERTIME	171	-	-	-	-	-
101-253.00-715.000	SOC SEC/MEDICARE	12,615	13,120	12,620	15,060	15,370	15,680
101-253.00-716.000	HEALTH INSURANCE	22,887	24,210	21,900	23,430	24,800	26,260
101-253.00-716.010	DENTAL INSURANCE	2,195	2,370	2,100	2,200	2,200	2,200
101-253.00-717.000	LIFE INSURANCE	639	670	670	680	700	720
101-253.00-718.000	PENSION CONTRIB	15,839	16,540	16,540	16,020	16,350	16,680
101-253.00-719.000	DISABILITY INSURANCE	914	960	1,190	1,270	1,300	1,330
101-253.00-724.000	WORKERS COMP	560	780	600	780	800	820
101-253.00-726.000	OFFICE SUPPLIES	1,265	1,400	1,400	3,630	3,630	3,630
101-253.00-729.001	TAX BILL PRINTING	12,751	20,000	20,000	20,000	20,000	20,000
101-253.00-802.000	MEMBERSHIPS,DUES,SU	536	950	950	1,000	1,100	1,100
101-253.00-815.000	COURT FILING/SERVICE	-	2,000	500	2,000	2,000	2,000
101-253.00-818.000	CONTRACTUAL SERVICE	5,755	7,000	6,500	7,000	7,500	8,000
101-253.00-870.000	MILEAGE	45	200	200	200	200	200
101-253.00-874.000	RETIREE BENEFITS	-	-	-	43,460	44,330	45,220
101-253.00-930.020	EQUIP MAIN & REPAIR	160	1,000	2,000	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	80	500	2,500	500	500	500
101-253.00-960.000	EDUCATION & TRAINING	2,230	4,250	1,000	5,250	5,500	5,500
101-253.00-964.000	TAX ADJ TO COUNTY	-	-	-	5,000	5,000	5,000
101-253.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 259,863**	**$ 283,430**	**$ 271,380**	**$ 341,150**	**$ 348,740**	**$ 356,160**

Staffing Levels

	2019	2020	2021
Treasurer	0.30	0.30	0.30
Deputy Treasurer	1.00	1.00	1.00
Senior Acct Clerk	1.00	1.00	1.00
Acct Clerk	0.63	0.63	0.63
Irregular Part-time Cashier Clerk	0.25	0.25	0.25
Total	3.18	3.18	3.18


Annual Mailed or E-Mailed Bills
100,000
80,000
60,000
40,000
20,000
-
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Year
Mailed Sewer Bills
E-mailed Sewer Bills
Tax Bills


Ratio Interest Earned to Fund Balance
0.03
0.02
0.02
0.01
0.01
0.00
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Year
Ratio


Number of ACH & Credit Card Payments
No. of Transactions
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Year
Credit Cards
ACH

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.

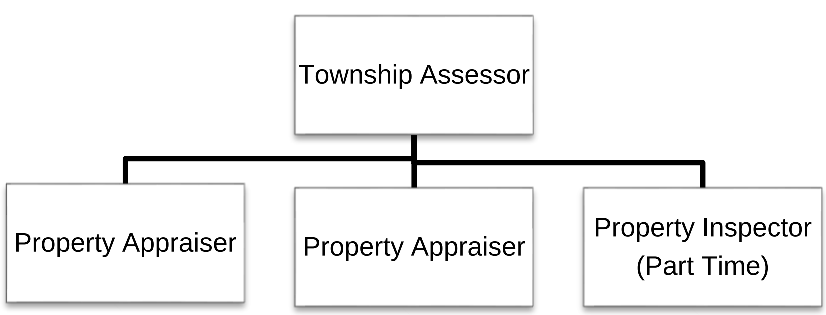
Activities of this Department
1. Inventory and list all property within the Assessment Jurisdiction
2. Uniformly evaluate all taxable property in accordance with sound appraisal methods as prescribed by the Michigan State Tax Commission
3. Calculate the taxable value for every property
4. Prepare an 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 2021 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 Economic Condition Factor tables for all classes of property.
- Continue with inspection of building permits in the township to ensure accurate assessments.
- Continue to comply with State Tax Commission Audit of Minimum Assessing Requirements (AMAR).

Resources Needed:
The attached year 2021 budget requests expenditures of $397,520. The budget reflects three full-time employees, as well as a part-time property inspector to meet the Department's goals.

Resources Available:
The 2021 township tax administration fee of 1% is estimated to be $470,000, which is sufficient to fully fund the assessing function.

Future Year Forecast:
The 2022 forecasted budget currently proposes a total departmental expenditure of $403,380. This is a slight increase over 2021 and primarily due to anticipated increases in employee salary and benefit costs. There are no other notable increases in expenditures for 2022. For 2023, the budget forecasts a suggested expenditure of $409,430. This again is largely due to employee salary and benefit cost increases. There are no notable increases in other areas of the Assessing function.



DEPT 257.00 ASSESSING

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-257.00-703.000	SALARIES	$137,544	$174,000	$164,930	$188,040	$191,810	$195,650
101-257.00-703.005	PART TIME HELP	-	-	-	12,680	12,940	13,200
101-257.00-703.010	OVERTIME	681	1,900	1,750	1,950	1,990	2,030
101-257.00-708.000	BOARD OF REVIEW	1,620	2,700	1,620	2,700	2,700	2,700
101-257.00-715.000	SOC SEC/MEDICARE	10,782	13,990	13,200	17,000	17,340	17,690
101-257.00-716.000	HEALTH INSURANCE	15,919	21,680	20,320	21,200	22,070	23,040
101-257.00-716.010	DENTAL INSURANCE	2,887	3,420	3,200	3,200	3,200	3,200
101-257.00-717.000	LIFE INSURANCE	692	920	940	1,000	1,020	1,050
101-257.00-718.000	PENSION CONTRIB	15,676	21,750	22,230	23,510	$ 23,990	$ 24,470
101-257.00-719.000	DISABILITY INSURANCE	938	1,320	1,630	1,670	1,710	1,750
101-257.00-724.000	WORKERS COMP	1,235	1,500	1,500	1,570	1,610	1,650
101-257.00-726.000	OFFICE SUPPLIES	-	-	-	1,600	1,600	1,600
101-257.00-729.000	ASSESSMENT NOTICES/I	5,863	6,100	6,100	6,100	6,100	6,100
101-257.00-730.000	GASOLINE	143	1,600	1,600	1,600	1,600	1,600
101-257.00-740.000	MATERIAL & SUPPLIES	1,919	2,350	2,350	2,350	2,350	2,350
101-257.00-801.000	LEGAL FEES	15,109	60,000	36,500	40,800	40,800	40,800
101-257.00-802.000	MEMBERSHIPS,DUES,SU	1,277	1,600	1,600	1,600	1,600	1,600
101-257.00-818.000	CONTRACTUAL SERV	41,904	58,600	40,000	58,600	58,600	58,600
101-257.00-870.000	MILEAGE	-	250	-	250	250	250
101-257.00-930.020	EQUIP MAINT & REPAIR	-	-	500	500	500	500
101-257.00-931.000	VEHICLE REPAIR/MAINT	281	1,800	1,800	1,800	1,800	1,800
101-257.00-956.000	MISCELLANEOUS	3,145	1,200	1,200	1,200	1,200	1,200
101-257.00-960.000	EDUCATION & TRAINING	3,219	7,300	1,010	6,600	6,600	6,600
101-257.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$260,833**	**$383,980**	**$323,980**	**$397,520**	**$403,380**	**$409,430**

Staffing Levels

	2019	2020	2021
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	0.00	0.00	0.30
Total	3.00	3.00	3.30

ASSESSING DEPARTMENT
PERFORMANCE INDICATORS

Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2013	6,477,300	123,847,814	16,835,400	514,204,659	0	49,565,600	710,930,773	-
2014	6,820,400	127,938,600	15,288,500	527,516,440	0	50,256,400	727,820,340	2.38%
2015	6,973,200	131,422,000	12,602,700	556,525,100	0	52,571,300	760,094,300	4.43%
2016	7,151,900	136,607,400	13,321,400	586,244,450	0	46,701,500	790,026,650	3.94%
2017	6,830,200	143,504,100	14,929,700	614,330,475	0	41,803,400	821,397,875	3.97%
2018	7,248,400	149,523,500	14,753,900	631,069,600	0	42,736,200	845,331,600	2.91%
2019	7,388,800	165,176,400	16,136,600	673,613,800	0	42,231,500	904,547,100	7.01%
2020	8,724,100	173,560,400	17,592,300	714,272,675	0	40,270,800	954,420,275	5.51%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2013	2,607,530	117,915,661	16,435,749	500,274,316	0	48,047,853	685,281,109	
2014	2,672,068	121,823,664	14,897,412	505,737,261	0	50,095,615	695,226,020	1.45%
2015	2,714,652	125,404,328	11,941,007	519,585,279	0	52,571,300	712,216,566	2.44%
2016	2,722,763	127,575,883	13,116,318	528,771,656	0	46,701,500	718,888,120	0.94%
2017	2,979,763	129,554,977	14,762,839	544,710,494	0	41,803,400	733,811,473	2.08%
2018	2,967,285	137,701,092	14,573,574	566,858,128	0	42,736,200	764,836,279	4.23%
2019	3,015,574	148,399,140	15,952,411	591,919,327	0	42,231,500	801,517,952	4.80%
2020	3,244,201	151,806,373	16,316,906	611,390,576	0	40,270,800	823,028,856	2.68%

The Inflation Rate Multiplier determined by the State Tax Commission for 2020 Taxable Values was 1.019 or 1.9%

2019 Processing/ Data Entry for 2020 Assessment Roll

		2019	2018	2017	2016	2015	2014
Property Transfer Affidavits		743	850	1089	901	692	1,186
Deeds (includes Sheriff Deeds)		798	1109	1240	1051	1,055	1,131
New Sheriff Deeds		18	20	35	41	38	71
Principal Residence Exemptions		487	534	530	582	440	506
Rescind		393	443	465	456	387	445
Local Unit PRE Denials		34	20	29	18	9	0
PP Statements							
PP STMT	STMT Received Timely	138	177	211	211	252	241
PP STMT	STMT Not Received/Estimated	329	276	261	465	161	2
PP STMT	STMT Received Late	8	3	12	27	15	40
PP STMT	STMT Changed by Audit	20	17	63	30	64	4
PP STMT	Form 5076 Accepted	448	375	360	299	302	126
PP STMT	Form 5076 Denied / Rec'd Late	8	8	47	83	55	136
PP STMT	EMPP Form 5278 Received	32	31	22	21	NA	NA
Field Inspections		454	198	1072	2045	133	560
Permit Inspections		152	71	211	151	127	84
Land Divisions/Combos (New Parcels)		26	23	31	29	34	8
March Board of Review Appeals		160	145	120	118	218	321
July Board of Review Appeals		115	153	119	146	145	123
December Board of Appeals		105	88	102	116	94	106
*Full Tribunal Final Judgment Received		2	0	3	3	8	11
*Small Claims Final Judgment Received		3	10	4	8	6	
Prior Year Ongoing MTT's		0	0	1	5	2	15
Withdrawn MTT's		0	2	2	0	7	2
**Total Documents Processed/Accts Updated		**4,455**	**4,531**	**5,991**	**6,760**	**4,206**	**5,047**

ASSESSING DEPARTMENT
PERFORMANCE INDICATORS

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

March Board of Review Appeals	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Agricultural	9	3	1	3	2	0
Residential	88	38	26	35	48	77
Commercial / Industrial	2	4	7	7	10	3
Poverty Exemptions	3	5	4	3	3	3
Disabled Veteran's Exemptions	63	47	39	33	26	16
Personal Property	61	48	48	38	26	118
Other	0	0	1	1	3	1
Total	**226**	**145**	**126**	**120**	**118**	**218**

Michigan Tax Tribunal Dockets **Received in 2019**

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

Appeal Types-New Only	**2019**	**2018**	**2017**	**2016**	**2015**
Classification	0	0	0	0	0
Com/Ind	2	2	5	10	17
RES/Other	3	10	5	6	6
Total	**5**	**12**	**10**	**16**	**23**

Historic Township Housing Value Analysis

Using True Cash Value

Year	Low	High	Average	Median	Mode		% Change
2013	35,000	799,200	129,014	125,400	131,800	-	-
2014	31,800	754,600	131,438	127,400	128,000	1.019	1.90%
2015	33,400	770,800	139,288	136,000	141,400	1.060	6.00%
2016	34,800	710,400	145,462	142,400	152,200	1.044	4.40%
2017	35,600	725,000	152,626	148,200	151,800	1.049	4.90%
2018	28,600	729,600	157,209	152,000	110,800	1.030	3.00%
2019	36,200	792,800	167,540	160,800	126,000	1.066	6.60%
2020	28,900	909,200	177,500	170,600	172,000	1.059	5.90%

Disabled Veteran Exempt parcels not included.

Disabled Veteran's Exemption Value Analysis

Year	Number of Exempt Parcels	True Cash Value	Assessed Value	Taxable Value
2015	29	3,518,512	1,759,256	1,673,480
2016	38	4,368,600	2,184,300	1,988,131
2017	46	7,186,400	3,593,200	3,239,467
2018	51	8,109,168	4,054,584	3,648,198
2019	55	9,344,200	4,672,100	5,080,225
2020	65	12,622,200	6,311,100	5,404,531

2015 - 2019 Values as of closing of all Boards of Review (March, July, & December)

* 2020 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. Administer election activities including processing of mail 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 2021-23 Goals
1. Continue voter education projects.
2. Increase Automatic Ballot Application List subscribers to vote from home to reduce stress at polls.
3. Continue to recruit new election inspectors.
4. Conduct registration drives at Holt High School and area senior citizen complexes.
5. Expand voter education projects within the schools to include elections, voter issues and local Government.
6. Use the Optical Scan voting equipment to conduct student council, mock elections for students.

Resources Needed
The 2021 budget shows 2020 projected expenditures to be $241,580. This is due to the purchase of the high-speed tabulators and adjudication system for the mail/absentee ballots. It was originally planned to pay for this equipment from both the 2019 and 2020 budgets. The equipment was not purchased until 2020 so the entire cost is in the 2020 budget. However, the 2020 budget will realize a savings of almost $34,000 in Election Inspector costs because we no longer need as many workers at the precincts due to the higher volume of mail/absentee ballots. The 2022 forecasted budget is currently suggesting total departmental expenditures of $121,650 to conduct two elections. In 2023, the department forecasts expenditures in the amount of $14,700 for basic supplies for voter registration administration and maintenance contracts for equipment. There are no planned elections for 2023. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps plan for the future

Resources Available
For 2020 the township will be reimbursed for most of the costs associated with the March Presidential Primary. Also for 2020, the township received a grant of $30,000 toward costs associated with the purchase of high-speed tabulators for the mail/absentee ballots. In 2021, the township will be reimbursed for most costs associated with the local school Election. In 2022, there will be no reimbursement.

DEPT 262.00 ELECTIONS

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-262.00-701.000	ELECTION INSPECTORS	$ 2,734	$ 136,050	$ 102,530	$ 29,500	$ 64,850	$ -
101-262.00-715.000	SOC SEC/MEDICARE	4	200	100	100	100	-
101-262.00-718.000	PENSION CONTRIB	8	60	50	50	50	-
101-262.00-720.000	UNEMPLOYMENT	-	-	-	50	50	-
101-262.00-724.000	WORKERS COMP	157	200	200	200	200	200
101-262.00-726.000	OFFICE SUPPLIES	184	4,000	1,800	2,500	3,000	3,500
101-262.00-740.000	MATERIAL & SUPPLIES	7,204	7,000	10,000	6,000	9,000	1,000
101-262.00-803.000	POSTAGE	3,424	14,000	12,000	6,000	12,000	1,500
101-262.00-818.000	CONTRACTUAL SERV	-	-	15,000	8,000	8,000	8,000
101-262.00-870.000	MILEAGE	32	-	100	50	100	-
101-262.00-902.000	PUBLISH/LEGAL NOTICE	-	2,000	3,800	1,500	2,800	-
101-262.00-956.000	MISCELLANEOUS	52	-	1,000	600	1,500	500
101-262.00-970.000	CAPITAL OUTLAY	-	37,350	95,000	-	20,000	-
Total		**$ 13,799**	**$ 200,860**	**$ 241,580**	**$ 54,550**	**$ 121,650**	**$ 14,700**

Elections Department Performance Indicators

ELECTION INSPECTORS					
	2015	2016	2017	2018	**2019**
New Election Inspectors	3	76	10	14	**6**
Net Loss/Gain	-1	+70	+10	-17	**-19**
Total Number of Election Inspectors	107	177	187	170	**151**
MOCK/STUDENT COUNCIL ELECTIONS/REGISTRATION DRIVES					
# of Schools/Groups	0	3	1	2	**1**
Students Participating	0	1,600	100	300	**45**

ELECTIONS				
Date and Type of Election		Number of Voters	% Voter Turnout	Dollars Reimbursed
2014	08/05 - Primary	3,578	19%	Not Applicable
	11/04 - General Election	**9,716**	**52%**	Not Applicable
2015	05/05 – Special, State/Holt Schools	5,390	29%	$18,938
2016	03/08 – Presidential Primary	7,934	42%	$25,664
	05/03 – Special School (Lansing, Mason, Eaton Rapids)	404*	19%*	$4,306
				**2,098 eligible voters*
	08/02 - Primary	4,169	22%	Not Applicable
	11/08 – General Election	**14,394**	**74%**	Not Applicable
2017	11/07 – Special County	3,353	17%	$31,943
2018	08/07 - Primary	6,482	33%	Not Applicable
	11/06 – General Election	**13,353**	**67%**	Not Applicable
2019	05/07 – May Consolidated (Mason, Lansing Schools)	267*	20%*	$5,312.79
				**1,369 eligible voters*

VOTER REGISTRATION					
	2015	2016	2017	2018	**2019**
New Voters	1,830	2,799	2,135	2,467	**2,023**
Cancellations	1,674	2,059	2,075	1,975	**1,586**
Number of Registered Voters	18,179	18,302	18,553	19,127	**19,594**
Number of Automatic Ballot Application Subscribers	2,934	3,767	3,804	4,092	**7,889**

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 2021 Goals
1. New Columbarium at Maple Ridge Cemetery
2. Continue to maintain the high quality of grounds and building appearances.

Resources Needed
The attached year 2021 budget requests expenditures of $766,770. The budget reflects four full-time positions, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow the township to maintain township grounds and facilities that add to the quality of life in Delhi Township.

The 2022 and 2023 forecast budgets show increases in anticipated inflation costs and do not include any capital outlay projects.

Resources Generated
Sales from cemetery lots.

DEPT 265.00 BUILDING & GROUNDS

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-265.00-703.000	SALARIES	$ 204,506	$ 219,350	$ 214,440	$ 228,280	$ 232,850	$ 237,510
101-265.00-703.010	OVERTIME	11,128	10,000	5,000	10,000	10,200	10,410
101-265.00-715.000	SOC SEC/MEDICARE	16,533	17,870	16,800	18,230	18,600	18,980
101-265.00-716.000	HEALTH INSURANCE	45,993	60,400	47,160	49,870	52,280	55,400
101-265.00-716.010	DENTAL INSURANCE	3,035	4,200	3,060	3,060	3,060	3,060
101-265.00-717.000	LIFE INSURANCE	1,056	1,160	1,120	1,170	1,200	1,230
101-265.00-718.000	PENSION CONTRIB	25,563	27,420	27,420	28,540	29,120	29,710
101-265.00-719.000	DISABILITY INSURANCE	1,517	1,670	1,560	1,740	1,780	1,820
101-265.00-720.000	UNEMPLOYMENT	-	-	-	2,000	2,000	2,000
101-265.00-724.000	WORKERS COMP	5,442	5,210	5,000	5,000	5,100	5,210
101-265.00-725.000	CLOTHING/CLEAN ALLOW	-	1,500	1,500	1,500	1,500	1,500
101-265.00-730.000	GASOLINE	9,142	7,440	7,440	9,000	10,000	10,000
101-265.00-731.000	PROPANE GAS	-	250	250	250	250	250
101-265.00-734.000	UNIFORMS	1,892	2,000	2,000	2,000	2,000	2,000
101-265.00-748.000	TOOLS	81	500	500	500	500	500
101-265.00-775.001	EQUIPMENT & SUPPLIES	6,123	13,800	10,000	10,600	10,600	10,600
101-265.00-775.003	SAFETY EQUIP & SUPPLIE	991	1,000	1,000	1,000	1,000	1,000
101-265.00-805.000	ENGINEERING SERVICES	-	2,000	-	-	-	-
101-265.00-818.000	CONTRACTUAL SERVICES	123,856	112,030	112,430	125,000	125,000	125,000
101-265.00-853.000	TELEPHONE/COMM	10,823	10,000	10,000	10,000	10,000	10,000
101-265.00-874.000	RETIREE BENEFITS	-	-	-	6,120	6,250	6,380
101-265.00-921.030	UTILITIES - WATER	11,259	11,000	11,000	11,000	11,000	11,000
101-265.00-921.035	UTILITIES - SEWER	5,107	5,060	5,060	5,060	5,060	5,060
101-265.00-921.040	UTILITIES - ELECTRIC	55,227	50,000	50,000	50,000	50,000	50,000
101-265.00-921.045	UTILITIES - GAS	13,362	15,000	15,000	15,000	15,000	15,000
101-265.00-930.000	BLDG MAINT & REPAIRS	26,635	30,400	30,000	30,000	30,000	30,000
101-265.00-930.010	GROUNDS MAINT & REPAI	29,643	15,000	15,000	15,000	15,000	15,000
101-265.00-930.020	EQUIP MAIN & REPAIR	16,411	18,910	15,000	15,000	15,000	15,000
101-265.00-931.000	VEHICLE REPAIR/MAINT	1,281	2,000	2,000	2,000	2,000	2,000
101-265.00-956.000	MISCELLANEOUS	1,544	4,000	4,000	4,000	4,000	4,000
101-265.00-960.000	EDUCATION & TRAINING	30	850	850	850	850	850
101-265.00-967.020	TWP PROP-TAX/SAD	-	-	-	5,000	5,000	5,000
101-265.00-970.000	CAPITAL OUTLAY	-	-	25,000	100,000	-	-
101-265.00-999.590	TRANS OUT-SEWER FUND	-	20,000	7,840	-	-	-
Total		**$ 628,181**	**$ 670,020**	**$ 647,430**	**$ 766,770**	**$ 676,200**	**$ 685,470**

Staffing Levels

	2019	2020	2021
Facilities Manager	1.00	1.00	1.00
Bldg Maint/Grnds Keeper	3.00	3.00	3.00
Total	4.00	4.00	4.00

DEPARTMENT – Stormwater (281)

Purpose or Objective of this Department

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

Activities of this Department

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

Year 2020 Goals

1. Achieve 100% sampling compliance
2. Conduct employee training on salt storage and application
3. Conduct employee training on illicit discharges to storm water
4. Complete and submit permit required biannual report
5. Begin permit required analysis of water quality from township stormwater projects

Resources Needed

The attached year 2021 budget requests expenditures of $593,320, an increase of $ 70,340 (+13.4%) from the 2020 projected budget. This increase is due to decreases in storm water program expenses and increases in Township-At-Large Drain assessments for 2020. 2022 and 2023 projected increases are 1.1% and 2.4%, respectively.

DEPT 281.00 STORMWATER

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-281.00-726.000	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
101-281.00-730.000	GASOLINE	-	-	520	720	720	740
101-281.00-741.000	OTHER OPERATING EXPENSES	-	-	-	250	250	260
101-281.00-742.000	LABORATORY SUPPLIES	3,844	6,000	-	6,000	6,000	6,000
101-281.00-745.000	OFF-SITE LAB TESTING	-	2,000	-	2,000	2,000	2,000
101-281.00-775.003	SAFETY EQUIP AND SUPPLIES	107	-	-	250	250	250
101-281.00-801.000	LEGAL FEES	-	1,000	-	1,000	1,000	1,000
101-281.00-805.000	ENGINEERING SERVICES	-	10,000	-	10,000	10,000	10,000
101-281.00-818.000	CONTRACTUAL SERVICES	3,480	20,000	10,000	20,000	20,000	20,000
101-281.00-818.225	SOLID WASTE DISPOSAL	-	2,000	-	2,000	2,000	2,000
101-281.00-928.000	REGULATORY FEES	7,203	7,470	7,470	7,770	7,770	7,930
101-281.00-930.020	EQUIPMENT MAIN & REPAIR	-	-	4,000	2,000	2,000	2,040
101-281.00-956.000	MISCELLANEOUS	-	200	200	200	200	200
101-281.00-956.005	COMMUNITY OUTREACH	1,023	4,500	500	4,500	4,500	4,590
101-281.00-960.000	EDUCATION & TRAINING	-	1,000	-	1,000	1,000	1,020
101-281.00-967.010	TOWNSHIP-AT-LARGE DRAINS	99,092	80,000	110,000	120,000	120,000	122,400
101-281.00-991.000	PRINCIPAL	236,259	208,650	250,000	260,000	260,000	265,200
101-281.00-995.000	INTEREST	105,777	103,100	109,000	115,000	120,410	126,070
101-281.00-999.010	SEWER FUND ALLOCATION	53,050	62,890	31,290	40,630	41,450	42,280
Total		**$ 509,836**	**$ 508,810**	**$ 522,980**	**$ 593,320**	**$ 599,550**	**$ 613,980**

DEPARTMENT – Infrastructure (446)

Purpose or Objective of this Department

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

Activities of this Department

1. **Streetlights:** Participate with Consumers Energy and the Lansing Board of Water and Light in the review and processing of requests for establishment of new streetlighting districts for existing and new developments and maintain assessment rolls to sustain sufficient revenues.

2. **Streets:** Participate with the Ingham County Department of Roads and Transportation and Capital Area Regional Transportation System to combine federal, state, and local match funding for road improvements in the Township.

3. **Sidewalks:** Coordinate the installation of sidewalks in all new developments and some developed areas to promote a walkable community. Facilitate the repair of damaged sidewalks. Implement the Township's ADA transition plan for non-compliant sidewalk ramps. Combine federal, state, and local funding when possible to implement the Non-Motorized Transportation Plan. The Hayhoe trail (Holt to Mason Trail) was also previously included in this budget. However, since grant funding for the project has been secured, the project has been moved to a Capital Projects Fund and can be found in that budget.

Year 2021 Goals

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

Resources Needed

The attached year 2021 budget reflects expenditures of $1,082,800 which is an increase of $434,080 from the 2020 projected expenditures, largely due to the McCue Road improvement project. Project timing for infrastructure improvements can be challenging due to external changes in funding sources, agency priority changes or other factors not within the Township's control. Therefore, the budget represents the best information available at the time it is adopted or amended but it is understood that these factors may influence this budget potentially more than others. Forecasts for 2022 and 2023 should be viewed with this in mind. This budget anticipates the remaining expenditures being funded from general fund revenues.

DEPT 446.00 INFRASTRUCTURE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-446.00-805.000	ENGINEERING SERVICES	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
101-446.00-922.000	STREETLIGHTS	344,053	360,000	360,000	370,800	381,920	393,380
101-446.00-969.000	STREET IMPROVEMTS	531	467,000	10,000	547,000	-	200,000
101-446.00-969.002	SIDEWALK IMPR/REPAIR	164,035	266,990	263,720	150,000	650,000	550,000
101-446.00-971.144	HAYHOE TRAIL	45,353	800,000	-	-	-	-
Total		**$ 553,973**	**$ 1,908,990**	**$ 648,720**	**$ 1,082,800**	**$ 1,046,920**	**$ 1,158,380**

Street Improvements (in Partnership with Ingham County Department of Roads & Transportation)							
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Approximate Miles of Roadway	.69	2.3	0	1.12	0	1.33	0

Year	Sidewalk Inspections (estimate)*	Sidewalk/Trail Construction*
2008	20 miles	2.88 miles
2009	24 miles	0
2010	7 miles	0
2011	68 miles	0
2012	26 miles	.88 miles
2013	17 miles	3.3 miles
2014	16.66 miles	5.5 miles
2015	< 1 mile**	1.5 miles
2016	15 miles	0 miles
2017	20 miles	0 miles
2018	10 miles	0 miles
2019	20 miles	0 miles
**All miles are approximate*		
*** inspections in prior years had not revealed many problems, so inspections were conducted only based on complaints during 2015.*		

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.

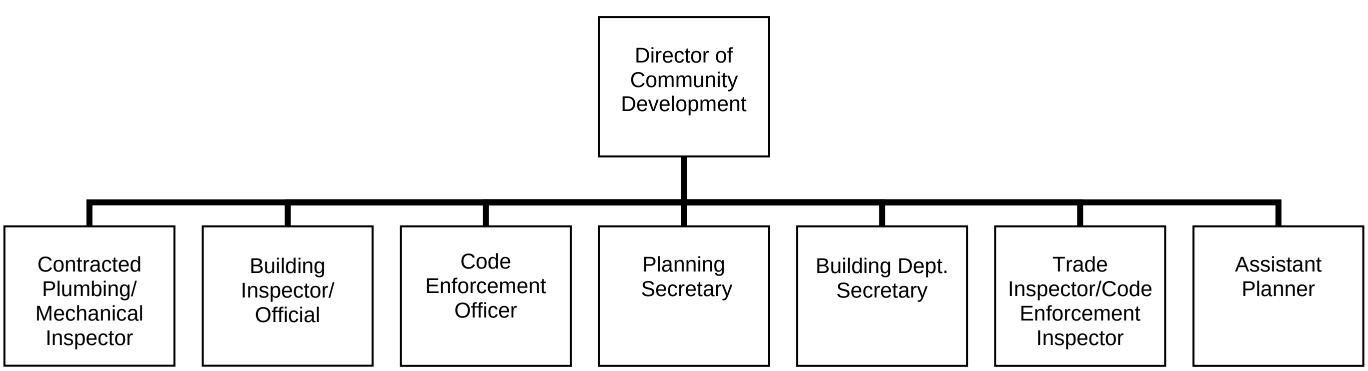
Activities of the Department
The Community Development Department reviews all planning, zoning and construction activities and issues building permits. The Soil Erosion and Sedimentation Control (SESC) program consisting of Authorized Public Agency/Municipal Enforcing Agency activities is also implemented 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 2021 Department Goals:

- ***Manage and coordinate construction of the Hayhoe Trail.***
- ***Continue implementation of rental registration program to ensure quality of residential stock in Township.***
- ***If awarded a public art grant from the Lansing Economic Area Partnership, match grant funds to install a public sculpture in the new Keller Road corner park area.***
- ***Complete an update of the Delhi Township Master Plan, as required by the Michigan Zoning Enabling Act.***

The fiscal year 2021 budget request is for $883,020, an increase of $154,110 from the 2020 budget of $728,910. The anticipated 2020 actual expenditure is $76,110 less than budgeted. The increase from 2020 to 2021 is due to the expected cost of the required Master Plan amendment, placemaking artwork, and the inclusion of retiree benefits. The placemaking artwork project planned for 2021 would only occur if an anticipated grant is received. Retiree benefits were previously recorded elsewhere in the Township budget but will continue to be included in this departmental budget in future years.

The 2022 forecasted budget is currently suggesting total departmental expenditures of $837,530, which would be a decrease from 2021. This would be primarily due to a $40,000 anticipated reduction in the need for contracted services. In 2023, the department forecasts expenditures in the amount of $861,920 which is an increase over 2022 of $24,390, due primarily to inflationary factors and the replacement of departmental vehicles. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.



DEPT 721.00 PLANNING/COMMUNITY DEVELOPMENT

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-721.00-703.000	SALARIES	$ 346,462	$ 352,650	$ 341,650	$ 370,200	$ 377,610	$ 385,170
101-721.00-704.000	PLANNING COMM SALARIES	7,080	13,200	10,440	13,140	13,140	13,140
101-721.00-715.000	SOCIAL SECURITY/MEDICARE	26,037	28,120	27,000	29,800	30,400	31,010
101-721.00-716.000	HEALTH INSURANCE	74,169	94,300	74,050	84,910	90,550	96,620
101-721.00-716.010	DENTAL INSURANCE	5,009	6,260	4,860	5,280	5,280	5,280
101-721.00-717.000	LIFE INSURANCE	1,650	1,900	1,950	1,990	2,030	2,080
101-721.00-718.000	PENSION CONTRIBUTION	41,175	44,100	39,200	46,500	47,210	48,150
101-721.00-719.000	DISABILITY INSURANCE	2,359	2,680	2,950	3,090	3,160	3,230
101-721.00-724.000	WORKERS COMP INSUR	1,605	1,500	1,410	1,410	1,440	1,470
101-721.00-725.000	CLOTHING/CLEANING ALLOW	706	1,500	1,500	1,500	1,500	1,500
101-721.00-726.000	OFFICE SUPPLIES	1,469	2,500	2,500	4,900	4,900	4,900
101-721.00-730.000	GASOLINE	2,445	4,600	4,600	4,600	4,600	4,600
101-721.00-801.000	LEGAL FEES	20,342	15,000	21,790	22,800	23,260	23,720
101-721.00-802.000	MEMBERSHIPS,DUES,SUBS	1,166	2,000	2,000	2,000	2,000	2,000
101-721.00-803.000	POSTAGE	1,510	1,000	2,000	2,000	2,000	2,000
101-721.00-818.000	CONTRACTUAL SERVICES	95,885	72,100	72,100	71,400	72,580	73,780
101-721.00-818.040	CONTR SERV-PLAN FUNCTIONS	24,626	15,000	-	60,000	20,000	20,000
101-721.00-853.000	TELEPHONE/COMM	4,469	4,500	4,500	4,500	4,500	4,500
101-721.00-870.000	MILEAGE	-	500	300	500	500	500
101-721.00-874.000	RETIREE BENEFITS	-	-	-	68,500	69,870	71,270
101-721.00-902.000	PUBLISHING/LEGAL NOTICES	2,871	6,000	6,000	6,000	6,000	6,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	209	2,500	3,000	3,000	3,000	3,000
101-721.00-941.000	OFFICE EQUIPMENT LEASE	4,322	5,000	5,000	5,000	5,000	5,000
101-721.00-956.000	MISCELLANEOUS	1,133	1,500	1,500	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMENT EXPENSE	15,419	20,000	20,000	20,000	20,000	20,000
101-721.00-959.000	SOIL EROSION & SED CNTRL EXI	-	500	500	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	4,229	10,000	2,000	8,000	8,000	8,000
101-721.00-970.000	CAPITAL OUTLAY	-	20,000	-	40,000	-	-
101-721.00-999.590	TRANS OUT - SEWER FUND	-	-	-	-	17,000	23,000
Total		**$ 686,346**	**$ 728,910**	**$ 652,800**	**$ 883,020**	**$ 837,530**	**$ 861,920**

Staffing Levels

	2019	2020	2021
Assistant Planner	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	1.00	1.00	1.00
Secretaries	2.00	2.00	2.00
Total	6.00	6.00	6.00

Selected Departmental Indicators

Planning & Zoning								
	2012	2013	2014	2015	2016	2017	2018	2019
Rezoning	*1*	*0*	*1*	*4*	*0*	*2*	*4*	*5*
Special Use Permit	*5*	*5*	*2*	*1*	*3*	*4*	*3*	*6*
Text Amendments	*2*	*1*	*3*	*0*	*0*	*3*	*0*	*1*
Site Plans Submitted*	*11*	*4*	*2*	*5*	*10*	*5*	*6*	*7*
Number of Zoning Board of Appeals Mtgs.	*4*	*5*	*9*	*2*	*6*	*5*	*6*	*4*
Number of ZBA cases	*5*	*6*	*14*	*3*	*6*	*6*	*7*	*4*
Variance Granted	*5*	*4*	*13*	*3*	*4*	*6*	*7*	*4*
Appeals/Request for Interpretation	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
**including Administratively approved plans.*								
Building & Trades Permit/Inspection Activity								
	2012	2013	2014	2015	2016	2017	2018	2019
Permits Issued (building & trades)	*1,140*	*1,093*	*1,344*	*1,897*	*2,229*	*1,978*	*1,720*	*1,966*
Number of Inspections Completed	*2,222*	*2,236*	*2,861*	*3,550*	*4,487*	*3,594*	*3,215*	*3,083*
Permit Revenue	*$137,310*	*$196,593*	*$234,960*	*$433,839*	*$713,913*	*$563,907*	*$404,535*	*$538,556*
SESC Permit & Inspection Activity (APA & MEA Programs)								
	2012	2013	2014	2015	2016	2017	2018	2019
Permits Issued	*46*	*73*	*83*	*95*	*90*	*81*	*92*	*49*
Total APA Projects	*3*	*4*	*3*	*4*	*3*	*4*	*4*	*5*
Waivers Provided	*28*	*17*	*20*	*25*	*37*	*30*	*46*	*22*
Number of Inspections	*496*	*635*	*813*	*699*	*720*	*765*	*354*	*301*
SESC Permit Revenue	*$18,504*	*$33,668*	*$38,946*	*$41,286*	*$51,032*	*$32,370*	*$38,816*	*$41,450*
Code Enforcement & Rental Registration/Inspection Program								
	2012	2013	2014	2015	2016	2017	2018	2019
Code Enforcement Cases	*415*	*499*	*523*	*732*	*561*	*369*	*476*	*590*
Total Registered Rental Units	*2,672*	*2,664*	*2,732*	*2,805*	*2,871*	*2,967*	*3,130*	*3,381*
Rental Inspections Completed	*1,571*	*1,957*	*1,547*	*1,777*	*1,713*	*2,603*	*1,411*	*3,323*
Newly Registered Properties	*56*	*41*	*93*	*82*	*138*	*52*	*19*	*42*
Land Divisions								
	2012	2013	2014	2015	2016	2017	2018	2019
# of Applications	*9*	*13*	*5*	*10*	*14*	*13*	*12*	*10*
# Approved or Approved w/ Conditions	*9*	*13*	*5*	*10*	*14*	*12*	*11*	*10*
Application Fees	*$2,000*	*$3,000*	*$1,000*	*$3,050*	*$3,600*	*$4,050*	*$3,750*	*$2,700*

DEPARTMENT - Other Functions (850)
Expenditures moved to other Departments beginning in 2021 per new State Chart of Accounts

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

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

RESOURCES NEEDED: None. The new State Chart of Accounts has removed this department. Items formerly charged here have been absorbed by other departments. It is included here for informational purposes.

DEPT 850.00 GENERAL FUND OTHER FUNCTIONS-Subsequent years moved to other departments

GL Number	Description	2019 Activity	2020 Budget	2020 Projected
101-850.00-714.000	RETIREE'S BENEFITS	$ 273,184	$ 250,000	$ 280,000
101-850.00-720.000	UNEMPLOYMT-REIMB	3,382	5,000	5,000
101-850.00-726.000	OFFICE SUPPLIES	8,977	10,000	10,000
101-850.00-801.000	LEGAL FEES	12,232	40,000	4,210
101-850.00-803.000	POSTAGE	5,372	10,000	10,000
101-850.00-818.000	CONTR SERVICES	124,161	134,100	132,100
101-850.00-910.000	INSURANCE & BONDS	40,545	50,000	42,000
101-850.00-930.020	EQUIP MAINT & REPAIR	4,852	8,000	6,000
101-850.00-941.000	OFFICE EQUIP LEASE	1,670	2,230	2,230
101-850.00-956.000	MISCELLANEOUS	13,317	30,000	30,000
101-850.00-960.005	GROUP ED & TRAINING	-	3,000	-
101-850.00-964.000	TAX ADJUST TO COUNTY	1,300	12,000	12,000
101-850.00-967.020	TWP PROP-DRAIN/TAXES	4,914	5,500	5,500
101-850.00-969.016	COMM & ECON DEVEL	300,000	-	-
101-850.00-991.000	PRINCIPAL	4,199	4,200	4,200
101-850.00-995.000	INTEREST	175	50	50
101-850.00-999.206	TRANS OUT-FIRE FUND	1,242,628	1,420,010	1,023,190
101-850.00-999.207	TRANS OUT-POLICE FUND	1,583,660	1,603,440	1,614,040
101-850.00-999.208	TRANS OUT-PARKS FUND	240,241	435,200	93,960
Total		**$ 3,864,809**	**$ 4,022,730**	**$ 3,274,480**

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 2021 budget requests expenditures of $ 355,510

GENERAL FUND DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-905.00-991.330	PRINC-2013 CAP IMPR BOND	$ 100,000	$ 100,000	$ 100,000	$ 125,000	$ 125,000	$ 125,000
101-905.00-991.350	PRINC-ENERGY CONSERV BD	144,000	147,200	147,200	153,600	160,000	166,400
101-905.00-995.330	INTER-2013 CAP IMPR BOND	14,630	12,540	12,540	10,450	7,840	5,230
101-905.00-995.350	INTER-ENERGY CONSERV BD	75,894	71,230	71,230	66,460	61,490	56,300
Total		**334,524**	**330,970**	**330,970**	**355,510**	**354,330**	**352,930**

DEPARTMENT – Transfers Out (965)

PURPOSE OR OBJECTIVE OF THIS DEPARTMENT: To account for General Fund transfers out to other funds.

ACTIVITIES OF THIS DEPARTMENT: Several of the Township's activities are supported by millages dedicated to that service. To properly track the dedicated millages, the revenues and expenditures are accounted for in Special Revenue Funds. As the millages do not completely cover the expenditures of the Fire, Police, and Parks Funds, this department records the transfers out from the General Fund. (These were formerly recorded in the Other Functions department, which has been removed from the new State Chart of Accounts.)

RESOURCES NEEDED: The year 2021 budget requests transfers out of $2,648,300. The 2022 forecast includes increased transfers out to all three funds. The largest increase is to the Parks Fund due to capital improvements to Kiwanis & Valhalla Parks. The 2023 forecast estimate has only a slight increase due to expected increases in revenues.

DEPT 965.00 TRANSFERS OUT

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
101-965.00-999.206	TRANS OUT-FIRE FUND	$ -	$ -	$ -	$ 637,060	$ 669,670	$ 647,070
101-965.00-999.207	TRANS OUT-POLICE FUND	-	-	-	1,654,310	1,710,080	1,784,750
101-965.00-999.208	TRANS OUT-PARKS FUND	-	-	-	356,930	448,620	400,660
Total		$ -	$ -	$ -	$ 2,648,300	$ 2,828,370	$ 2,832,480

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

Year 2021 Goals

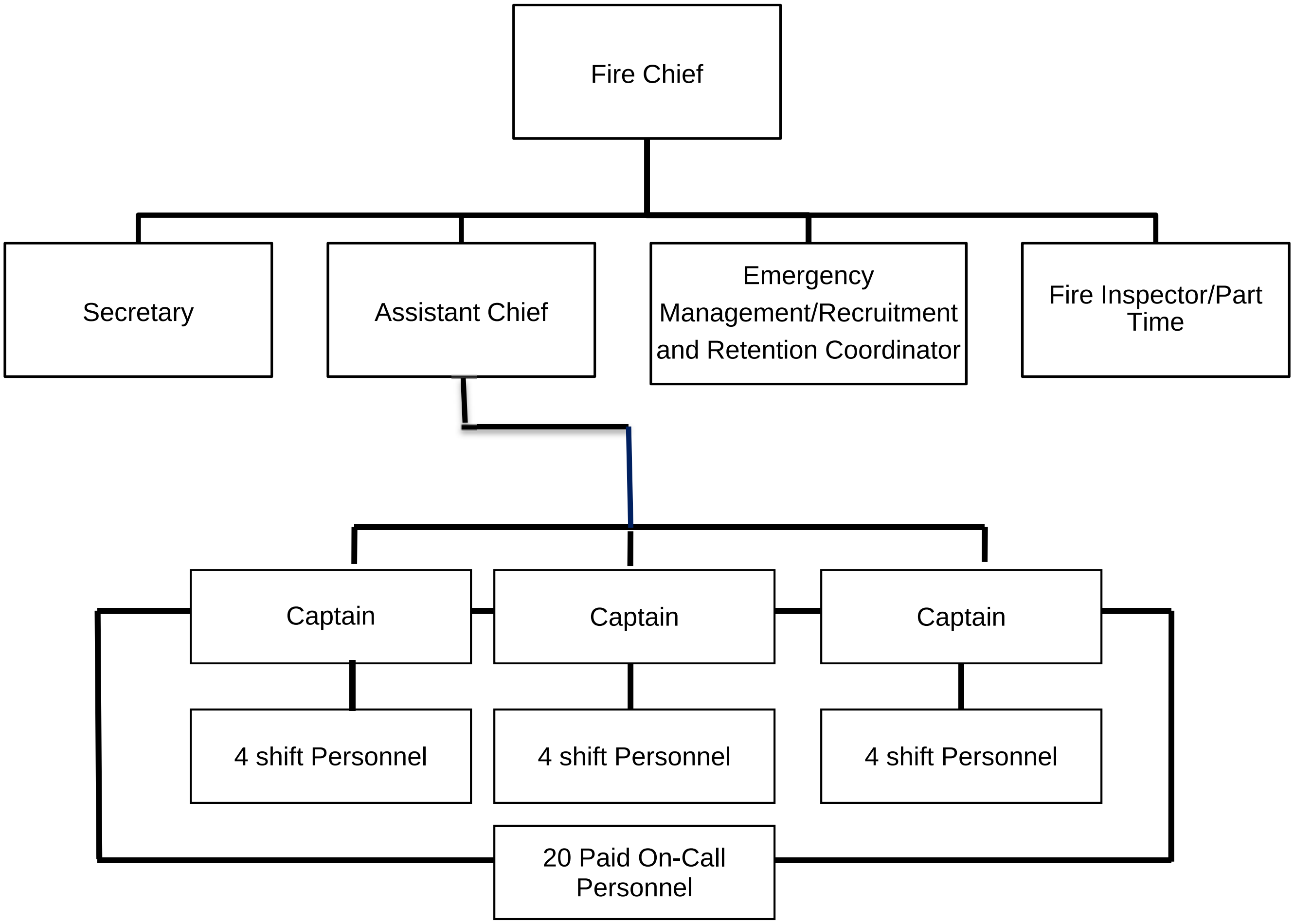
- Plan and exercise the Emergency Management plan for Delhi and incorporate a comprehensive community risk reduction model for future pandemic planning.
- Continue to expand the use of technology to aid in fire prevention, training, pre-fire planning and recruitment.
- Use current data, analytics and GIS to start mapping fire and EMS calls in relation to population density and call type to better understand needs for service.
- Analyze the high-risk low frequency incidents to improve all hazards response.

Resources Needed

The attached 2021 budget requests expenditures of $2,780,500 an increase of $129,600 from 2020 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.

The 2022 forecasted budget is currently suggesting total departmental expenditures of $2,834,750, which would be an increase of $54,250 from 2021. This would be primarily due to cost of living and inflationary increases. In 2023, the department forecasts expenditures in the amount of $2,890,090 which is an increase over 2022 of $55,340, due primarily to inflationary factors and standard cost of living. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.

FIRE FUND



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

FIRE FUND SUMMARY (206)

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 1,147,772	$ 1,198,950	$ 1,201,210	$ 1,234,940	$ 1,259,460	$ 1,284,520
Grants and Revenue Sharing	22,478	22,000	391,800	18,500	18,500	18,500
Charges for Services	32,435	10,000	14,700	870,000	870,000	920,000
Other	70,549	20,000	20,000	20,000	20,000	20,000
Total Revenues	**1,273,234**	**1,250,950**	**1,627,710**	**2,143,440**	**2,167,960**	**2,243,020**
Expenditures						
Public Safety	2,514,299	2,670,960	2,650,900	2,780,500	2,834,750	2,890,090
Total Expenditures	**2,514,299**	**2,670,960**	**2,650,900**	**2,780,500**	**2,834,750**	**2,890,090**
Other Financing Sources (Uses)						
Transfer in from General Fund	1,242,628	1,420,010	1,023,190	637,060	666,790	647,070
Total Other Financing Sources	**1,242,628**	**1,420,010**	**1,023,190**	**637,060**	**666,790**	**647,070**
Revenues over (under) expenditures	1,563	-	-	-	-	-
Fund Balance, Beginning	**38,609**	**40,172**	**40,172**	**40,172**	**40,172**	**40,172**
Fund Balance, Ending	**$ 40,172**	**$ 40,172**	**$ 40,172**	**$ 40,172**	**$ 40,172**	**$ 40,172**

FIRE FUND REVENUES

Property tax **403.000**

In 2018 the voters renewed a millage of 1.5 for fire services. However, to keep taxes from increasing more than inflation, the Headlee Amendment automatically “rolls back” the millage rate to equal the rate of inflation. When growth causes township taxable value to increase faster than the State Tax Commissions annually determined rate of inflation, the township must apply a Millage Reduction Fraction to keep the taxes from increasing more than inflation. This has reduced the 2020 millage rate to 1.4961 mills. The calculated amount of $1,199,151 has been reduced by $7,760 to account for delinquent taxes, resulting in a budgeted amount of $1,228,000.

Industrial Facilities Tax **404.000**

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes (0.74805 mills instead of 1.4961 mills). The taxable value for those properties is 2,458,055. 2021 revenue is budgeted at $1,840.

Local Community Stabilization **573.000**

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

Ambulance Fees **633.000**

Ambulance calls are $800 for basic and advanced life support plus $12.50/mile. $850,000 is budgeted for 2021.

FIRE FUND REVENUES

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
206-000.00-403.000	REAL & PERS PROP TAX	$ 1,138,826	$ 1,190,000	$ 1,194,000	$ 1,228,000	$ 1,252,560	$ 1,277,620
206-000.00-404.000	IFT/CFT TAX REVENUE	5,949	4,800	1,890	1,840	1,800	1,800
206-000.00-432.000	PYMT IN LIEU OF TAXES	-	-	3,220	3,000	3,000	3,000
206-000.00-445.000	DELQ TAX	2,837	4,000	2,000	2,000	2,000	2,000
206-000.00-445.005	DELQ INTER & PENALTY	160	150	100	100	100	100
206-000.00-505.000	FEDERAL GRANT	-	-	373,260	-	-	-
206-000.00-573.000	LOCAL COMM STABILIZ	22,478	22,000	18,540	18,500	18,500	18,500
206-000.00-632.000	FIRE DEPART SERVICE F	32,435	10,000	14,700	20,000	20,000	20,000
206-000.00-633.000	AMBULANCE FEES	-	-	-	850,000	850,000	900,000
206-000.00-675.030	DONATIONS-FIRE DEPT.	106	-	-	-	-	-
206-000.00-687.000	REFUNDS/REBATE/REIMI	70,443	20,000	20,000	20,000	20,000	20,000
206-000.00-699.150	TRANS IN FRM GEN FD	1,242,628	1,420,010	1,023,190	637,060	666,790	647,070
Total		**$ 2,515,862**	**$ 2,670,960**	**$ 2,650,900**	**$ 2,780,500**	**$ 2,834,750**	**$ 2,890,090**

DEPT 336.00 FIRE DEPARTMENT

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
206-336.00-703.000	SALARIES	$ 1,250,967	$ 1,314,400	$ 1,290,000	$ 1,325,000	$ 1,351,500	$ 1,378,530
206-336.00-703.005	PART TIME HELP	89,871	157,440	157,450	159,020	162,210	165,460
206-336.00-703.010	OVERTIME	224,593	169,720	225,000	225,000	229,500	234,090
206-336.00-703.011	HOLIDAY PAY	33,750	27,000	27,000	27,000	27,000	27,000
206-336.00-705.000	BOARD OF APPEALS	-	500	500	500	500	500
206-336.00-709.000	VOLUNTEER SALARIES	48,691	110,720	60,000	60,000	61,200	62,430
206-336.00-714.000	RETIREE'S BENEFITS	71,583	66,920	80,000	-	-	-
206-336.00-715.000	SOCIAL SEC/MEDICARE	126,496	144,900	137,770	138,400	141,170	144,000
206-336.00-716.000	HEALTH INSURANCE	186,257	164,820	157,700	181,200	190,150	199,820
206-336.00-716.010	DENTAL INSURANCE	19,888	19,430	17,500	19,060	19,060	19,060
206-336.00-717.000	LIFE INSURANCE	3,944	6,940	6,560	7,000	7,140	7,290
206-336.00-718.000	PENSION CONTRIB	149,873	164,300	161,250	165,630	168,950	172,330
206-336.00-719.000	DISABILITY INSURANCE	9,166	10,000	11,500	11,730	11,970	12,210
206-336.00-720.000	UNEMPLOYMT-REIMB	-	800	800	800	800	800
206-336.00-724.000	WORKERS COMP INSUR	44,527	43,150	41,800	41,600	42,440	43,290
206-336.00-725.000	CLOTHING/CLEAN ALLOV	4,010	5,240	5,240	5,240	5,240	5,240
206-336.00-726.000	OFFICE SUPPLIES	2,121	4,000	4,000	4,000	4,000	4,000
206-336.00-730.000	GASOLINE	23,238	27,000	27,000	27,000	27,000	27,000
206-336.00-734.000	UNIFORMS	9,737	7,000	7,000	7,000	7,000	7,000
206-336.00-740.010	COMPUTER EXPENSES	8,356	-	-	-	-	-
206-336.00-801.000	LEGAL FEES	2,072	10,000	10,000	10,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SU	7,217	6,000	8,000	10,000	10,000	10,000
206-336.00-804.000	PHYSICALS	6,146	10,500	10,500	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,913	2,000	2,000	2,000	2,000	2,010
206-336.00-818.000	CONTRACT SERVICES	76,791	76,850	77,000	115,470	116,000	116,000
206-336.00-836.000	QUALITY ASSURANCE AS	8,141	8,000	8,000	8,000	8,000	8,000
206-336.00-851.000	RADIO REPAIR & MAINT	115	-	-	-	-	-
206-336.00-853.000	TELEPHONE/COMM	15,534	12,000	16,000	16,000	16,000	16,000
206-336.00-874.000	RETIREE BENEFITS	-	-	-	103,300	105,370	107,480
206-336.00-910.000	INSURANCE & BONDS	53,125	57,280	57,280	57,280	57,280	57,280
206-336.00-921.030	UTILITIES - WATER	511	600	600	600	600	600
206-336.00-921.035	UTILITIES - SEWER	508	800	800	800	800	800
206-336.00-921.040	UTILITIES - ELECTRIC	757	1,370	1,370	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	1,445	2,500	2,500	2,500	2,500	2,500
206-336.00-930.000	BLDG/GRDS MAINT/REPF	167	7,500	7,500	7,500	7,500	7,500
206-336.00-956.000	MISCELLANEOUS	5,721	7,000	7,000	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	20,401	18,000	18,000	18,000	18,000	18,000
206-336.00-960.001	FIRE PREVENTION	5,387	5,000	5,000	5,000	5,000	5,000
206-336.00-994.000	LEASE PAYMENTS	1,278	1,280	1,280	-	-	-
Total		**$ 2,514,299**	**$ 2,670,960**	**$ 2,650,900**	**$ 2,780,500**	**$ 2,834,750**	**$ 2,890,090**

Fire Fund
Performance Indicators

	2015	2016	2017	2018	2019
.1. ***Personnel***					
A. Paid, on-call Personnel on 12/31	25	20	19	20	17
B. Number of Paid, on-call Applicants	7	15	17	15	15
C. Number of Paid, on-call Personnel Hired	4	10	7	11	5
D. Number of Paid, on-call Personnel Leaving	8	10	9	8	8
E. Shift Captains	3	3	3	3	3
F. Full time fire personnel	12	15	15	15	15
G. Part time inspection personnel - (manhours)	25	95	146	185	800
2. **Inspections**					
A. Commercial Inspections Completed	50	302	369	290	161
3.. ***Number of Incidents***					
A. Structure Fires	22	27	41	25	31
C. Vehicle Fires	7	17	19	9	11
D. Auto Accidents	76	97	80	172	166
E. False Alarms	118	118	174	37	51
F. Total Ambulance / EMS Calls	2756	2588	2841	2852	3087
F. Total Incidents	586	705	758	613	435
H. Total Call Volume	3342	3293	3599	3465	3522
4. ***Burning Permits***					
A. Delhi Township Permits	250	126	225	130	175
B. Recreational Permits in effect	1035	1010	1025	1015	1010
C. Total Active Permits	1090	1050	1250	1060	1100
5. ***Service Delivery***					
A. Average personnel on scene of structure fires	12	8	8	7	8
B. Mutual Aid Received	90	120	85	80	109
C. Mutual Aid Granted	297	256	291	547	609
6. **Call Frequency**					
A. Overlapping Calls during the year	891	890	1039	831	1325
B. Percentage of calls that overlapped	27%	27%	28%	28%	38%
C. Days with 10 calls or more	145	127	185	210	
7. **Financial Returns - Fire and EMS**					
A. Billable Collection Rate Percentage - EMS	85%	73%	76%	75%	75%
B. Billable Collection Rate Percentage - Fire	n/a	n/a	n/a	n/a	n/a

POLICE FUND (207)

PURPOSE OR OBJECTIVE OF THIS DEPARTMENT:

To provide for the safety and welfare of the residents of Delhi Township through a contract with the Ingham County Sheriff's Office.

ACTIVITIES OF THE DEPARTMENT:

Community policing for businesses, schools and residential neighborhoods, road patrol officers for protection and investigation, including traffic accidents and detectives for investigative purposes.

YEAR 2021 GOALS:

1. Continue expanding community policing into new neighborhoods and businesses.
2. Continue to provide Holt Public Schools a School Resource Officer (SRO) as requested by Holt Public Schools.
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, as requested by Holt Public Schools.
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 2021 budget requests expenditures of $2,937,750, an increase of $73,960 from 2020 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 $1,654,310 from the General Fund is necessary.

The current contract with the Sheriff's Office expires in 2022. The 2023 forecast estimates an increase of 2%, plus an additional $40,000 for body cameras.

POLICE FUND SUMMARY (207)

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 1,147,771	$ 1,198,950	$ 1,201,210	$ 1,234,940	$ 1,259,460	$ 1,284,520
Grants and Revenue Sharing	22,478	22,000	18,540	18,500	18,500	18,500
Other	31,517	38,000	30,000	30,000	30,000	30,000
Total Revenues	**1,201,766**	**1,258,950**	**1,249,750**	**1,283,440**	**1,307,960**	**1,333,020**
Expenditures						
Public Safety	2,782,426	2,862,390	2,863,790	2,937,750	3,018,040	3,117,770
Total Expenditures	**2,782,426**	**2,862,390**	**2,863,790**	**2,937,750**	**3,018,040**	**3,117,770**
Other Financing Sources						
Transfer-in from General Fund	1,583,660	1,603,440	1,614,040	1,654,310	1,710,080	1,784,750
Total Other Financing Sources	**1,583,660**	**1,603,440**	**1,614,040**	**1,654,310**	**1,710,080**	**1,784,750**
Revenues over (under) expenditures	**3,000**	**-**	**-**	**-**	**-**	**-**
Fund Balance, Beginning	**-**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Fund Balance, Ending	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**

POLICE REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
207-000.00-403.000	CUR PROP TAX	$ 1,138,826	$ 1,190,000	$ 1,194,000	$ 1,228,000	$ 1,252,560	$ 1,277,620
207-000.00-404.000	IFT/CFT & SERVICE FEES	5,949	4,800	1,890	1,840	1,800	1,800
207-000.00-432.000	PYMT IN LIEU OF TAXES	-	-	3,220	3,000	3,000	3,000
207-000.00-445.000	DELQ TAX	2,836	4,000	2,000	2,000	2,000	2,000
207-000.00-445.005	DELQ INTER & PENALTY	160	150	100	100	100	100
207-000.00-573.000	LOCAL COMM STABILIZATI(	22,478	22,000	18,540	18,500	18,500	18,500
207-000.00-655.000	MOTOR VEH ORD FINES	31,517	38,000	30,000	30,000	30,000	30,000
207-000.00-699.150	TRANS IN FROM GENL FD	1,583,660	1,603,440	1,614,040	1,654,310	1,710,080	1,784,750
Total		**$ 2,785,426**	**$ 2,862,390**	**$ 2,863,790**	**$ 2,937,750**	**$ 3,018,040**	**$ 3,117,770**

DEPT 301.00 POLICE EXPENDITURES

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
207-301.00-801.000	LEGAL FEES	$ 34,128	$ 30,000	$ 31,400	$ 28,800	$ 28,800	$ 28,800
207-301.00-818.000	CONTRACTUAL SERVICES	2,745,299	2,829,390	2,829,390	2,905,950	2,986,240	3,085,970
207-301.00-956.000	MISCELLANEOUS	3,000	3,000	3,000	3,000	3,000	3,000
Total		**$ 2,782,426**	**$ 2,862,390**	**$ 2,863,790**	**$ 2,937,750**	**$ 3,018,040**	**$ 3,117,770**

SHERIFF DEPARTMENT INDICATORS	2016	2017	2018	2019
Total Complaints	**5,418**	**5,928**	**5,393**	**5,754**
Written Complaints	3,331	3,175	2,147	2,028
Blotter (Service) Complaints	2,087	2,753	3,245	3,726
Total Arrests	**1,091**	**854**	**729**	**809**
Felony Arrests	124	152	131	147
O.W.I. Arrests	53	63	51	49
Misdemeanor Arrests	727	560	479	516
Civil Arrests	187	142	119	97
Total Number of Accident Reports	**678**	**641**	**621**	**679**
Property Damage Accidents	446	417	426	447
Personal Injury Accidents	101	96	84	88
Hit & Run Accidents	38	42	40	45
Fatal Accidents	1	1	1	2
Car/Deer Accidents	92	85	70	97
Vehicle Stops	**4,707**	**3,757**	**2,876**	**2,862**
Total Number of Citations Issued	**2,263**	**1,431**	**1,236**	**1,159**
Appearance Citations	329	188	211	258
Moving Violations	891	561	500	550
Non-Moving Violations	945	635	486	501
Seat Belt Violations	96	46	37	33
Child Restraint Violations	2	1	2	6
Number of Registered Neighborhood Watch Groups	36	*	*	*
Number of Watch Meetings Attended	10	*	*	*
School Contacts	549	*	904	811
Business Contacts				
Number of Business Contacts	891	*	*	*
Number of Presentations to Businesses	4	*	2	*
Number of Warrant Requests for Business Comp.	47	*	*	*
Number of Warrants Issued for Business Comp.	47	*	*	*
Property Checks	3,417	4,678	4,943	4,551
Number of Miles Driven	134,929	134,892	125,141	165,885
Ave. Response Time in Minutes for Priority 1 & 2 Calls	7:21	6:20	7:05	6:09
Number of Hours in Training	1,449.20	*	1,299.00	1,342.00

Neighborhood watch groups have moved to social media

Business contacts and warrants are not tracked seperately

PARKS, TRAILS AND RECREATION FUND (208)

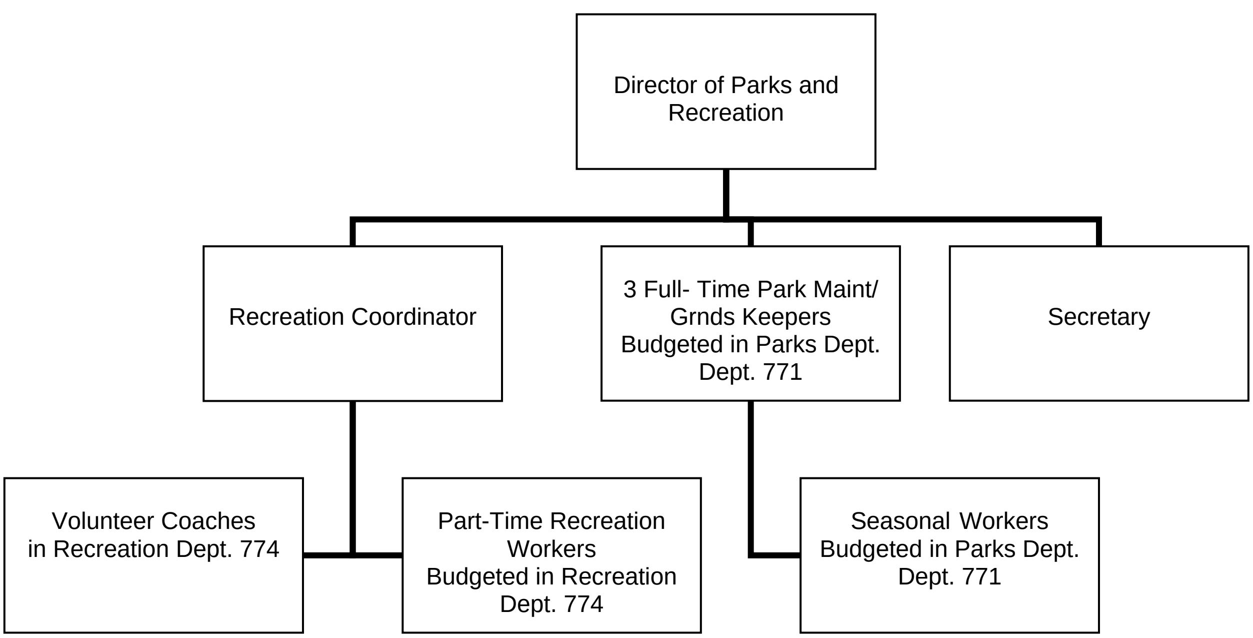
Purpose of this Fund
This fund is required to account for the revenues of a special millage levy to defray, in whole or part, the cost of providing recreational opportunities for residents of all ages Voters approved a four-year 1.0 millage levy for the years 2018-2021.

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

1. Administration
2. Parks Maintenance
3. Recreation

Resources needed:
The attached 2021 budget requests expenditures of $1,128,380. This includes capital outlay of $60,000 for mowing equipment, and $200,000 to fund the Hayhoe Trail. A transfer in from the General Fund of $356,930 will be necessary to meet budgeted expenditures. The 2022 forecast increases by $308,090, mostly due to capital improvements. The 2023 forecasts less for capital outlay, decreasing the total expenditures.

Resources generated:
Revenues will be received in the amount of $824,400 from the millage, with an additional $57,000 generated from user fees. Forecast amounts are based on a 2% increase in tax revenue.



PARKS, TRAILS, AND RECREATION FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 766,881	$ 803,800	$ 802,560	$ 824,400	$ 840,800	$ 857,530
Grants & Revenue Sharing	-	-	31,050	30,000	30,000	30,000
Charges for Services	57,388	67,500	$ 5,000	$ 57,000	$ 57,000	$ 57,000
Other	71,078	-	2,050	60,050	60,050	60,050
Total Revenues	**895,347**	**871,300**	**840,660**	**971,450**	**987,850**	**1,004,580**
Expenditures						
Parks Administration	322,313	384,400	327,120	355,430	362,570	369,990
Parks	748,323	855,120	560,750	710,630	1,011,580	972,930
Recreation	48,552	66,980	46,750	62,320	62,320	62,320
Total Expenditures	**1,119,188**	**1,306,500**	**934,620**	**1,128,380**	**1,436,470**	**1,405,240**
Other Financing Sources (Uses)						
Transfer In from General Fund	240,241	435,200	93,960	356,930	448,620	400,660
Transfers Out	-	-	-	(200,000)	-	-
Total Other Financing Sources	**240,241**	**435,200**	**93,960**	**156,930**	**448,620**	**400,660**
Revenues over (under) expenditures	**16,400**	**-**	**-**	**-**	**-**	**-**
Fund Balance, Beginning	**-**	**16,400**	**16,400**	**16,400**	**16,400**	**16,400**
Fund Balance, Ending	**$ 16,400**	**$ 16,400**	**$ 16,400**	**$ 16,400**	**$ 16,400**	**$ 16,400**

PARKS REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
208-000.00-403.000	CURR PROP TAX	$ 761,197	$ 798,500	$ 798,100	$ 820,000	$ 836,400	$ 853,130
208-000.00-404.000	IFT/CFT TAX REVENUE	3,976	3,200	1,260	1,200	1,200	1,200
208-000.00-432.000	PYMT IN LIEU OF TAXES	-	-	2,150	2,150	2,150	2,150
208-000.00-445.000	DELQ TAX	1,660	2,000	1,000	1,000	1,000	1,000
208-000.00-445.005	DELQ INTER & PENALTY	48	100	50	50	50	50
208-000.00-573.000	LOCAL COMM STABILIZ	-	-	31,050	30,000	30,000	30,000
208-000.00-651.010	RECREATION FEES	49,313	60,500	2,000	50,000	50,000	50,000
208-000.00-651.020	PARKS FACILITY FEES	8,075	7,000	3,000	7,000	7,000	7,000
208-000.00-673.000	SALE OF CAP ASSETS	5,295	-	-	-	-	-
208-000.00-675.010	DONATIONS	4,007	-	-	-	-	-
208-000.00-687.000	REFUNDS/REBATE/REIM	61,757	-	2,000	60,000	60,000	60,000
208-000.00-694.000	MISC REVENUE	19	-	50	50	50	50
208-000.00-699.150	TRANS IN FRM GEN FD	240,241	435,200	93,960	356,930	448,620	400,660
Total		**$ 1,135,588**	**$ 1,306,500**	**$ 934,620**	**$ 1,328,380**	**$ 1,436,470**	**$ 1,405,240**

DEPARTMENT – Parks and Recreation Administration (752)

Purpose
Provides leadership for the public recreational opportunities provided to residents, coordinating efforts between the Delhi Township Park Commission, Delhi Township Board of Trustees, and the Holt Public School District. The Park Commission has seven elected officials under Public Act 1931, No. 271.

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

Year 2021 Goals

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

Resources Needed
The attached year 2021 budget requests expenditures of $355,430. The budget reflects three full-time positions. This budget will allow us to continue providing quality parks, recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of cooperation between the Township and Holt Public Schools.

The 2022 and 2023 forecast budgets show increases in anticipated inflation costs and does not include any capital outlay projects.

DEPT 752.00 PARKS ADMINISTRATION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
208-752.00-703.000	SALARIES	$ 196,386	$ 205,890	$ 185,310	$ 207,970	$ 212,130	$ 216,380
208-752.00-704.001	PARK COMMISSION	4,500	5,460	3,300	5,460	5,460	5,460
208-752.00-714.000	RETIREE'S BENEFITS	11,770	50,000	15,000	15,000	15,000	15,000
208-752.00-715.000	SOC SEC/MEDICARE	14,862	16,170	14,430	16,330	16,660	17,000
208-752.00-716.000	HEALTH INSURANCE	19,388	20,600	23,800	28,800	30,800	32,950
208-752.00-716.010	DENTAL INSURANCE	1,321	1,420	1,580	1,710	1,710	1,710
208-752.00-717.000	LIFE INSURANCE	1,035	1,050	1,090	1,100	1,130	1,160
208-752.00-718.000	PENSION CONTRIB	24,548	25,740	25,740	26,000	26,520	27,060
208-752.00-719.000	DISABILITY INSURANCE	1,487	1,570	1,570	1,710	1,750	1,790
208-752.00-720.000	UNEMPLOYMENT	-	-	1,000	-	-	-
208-752.00-724.000	WORKERS COMP	3,180	3,080	3,000	3,000	3,060	3,130
208-752.00-726.000	OFFICE SUPPLIES	894	2,000	4,000	4,130	4,130	4,130
208-752.00-801.000	LEGAL FEES	-	-	900	1,200	1,200	1,200
208-752.00-802.000	MEMBERSHIPS,DUES,SU	620	1,000	1,000	1,000	1,000	1,000
208-752.00-803.000	POSTAGE	-	500	500	500	500	500
208-752.00-807.000	AUDIT FEES	-	2,000	900	900	900	900
208-752.00-818.000	CONTRACTUAL SERVICE	10,177	14,920	15,800	14,920	14,920	14,920
208-752.00-853.000	TELEPHONE/COMM	3,284	6,000	3,500	3,500	3,500	3,500
208-752.00-910.000	INSURANCE & BONDS	8,447	8,500	8,700	8,700	8,700	8,700
208-752.00-956.000	MISCELLANEOUS	5,921	6,000	6,000	6,000	6,000	6,000
208-752.00-960.000	EDUCATION & TRAINING	1,390	5,000	500	5,000	5,000	5,000
208-752.00-967.000	MASTER PLAN RESEARC	3,116	7,000	7,000	-	-	-
208-752.00-967.020	TWP PROP-TAXES/SAD	2,487	500	2,500	2,500	2,500	2,500
208-752.00-970.000	CAPITAL OUTLAY	7,500	-	-	-	-	-
Total		**$ 322,313**	**$ 384,400**	**$ 327,120**	**$ 355,430**	**$ 362,570**	**$ 369,990**

Staffing Levels

	2019	2020	2021
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Park Bldg Maint/Grnds Keeper	3.00	3.00	3.00
Seasonal Workers-FTE	5.50	5.50	5.50
Total	11.50	11.50	11.50

DEPARTMENT - Parks (771)

Purpose
To maintain the Township park properties for enjoyment and recreational opportunities, with the assurance of equitable access to residents

Activities
To perform the care and management of the townships ***twelve parks totaling 140 acres*** including the following:

- Valhalla Park (62.74 acres) – Beachfront Area, Pavilions, Playground, Nature Trails, Athletic Fields
- Kiwanis Park (14.77 acres) – Tennis Courts, Pavilion, Playground, Athletic Fields
- Sam Corey Senior Center (2 acres) – Activity Building
- John Taylor Memorial Park (13.34 acres) – Natural Sledding Hill, Pavilion, Small Playground
- Jaycee Park (2.66 acres) – Neighborhood park with playground
- Centennial Farms Park (10.40 acres) – Neighborhood park with playground
- Veterans Memorial Gardens (11.26 acres) – Pedestrian Walkway, Gardens, Memorial, Restrooms, Amphitheater
- Sycamore Park – (.5 acres) - Green Space with Pedestrian Walkway.
- Skate & Bike Park – (.5 acres)
- Holt/Aurelius Property – (1 acres) – Gardens, benches, 911 memorial, sculpture
- Trailhead Park – (5.47 acres) – Parking area, picnic tables, grills, bike rack.
- Esker Landing – (15 acres) – Trail head, parking area, bike rack, restroom, fishing dock & kayak launch.
- Parks department also mows 145 acres of Holt Public School property

Year 2021 Goals

1. Continue to maintain the high quality of the parks appearances.
2. Construction of the Hayhoe Trail south to College Road.

Resources Needed
The attached year 2021 budget requests expenditures of $910,630. The budget reflects three full-time positions, approximately 12 seasonal employees, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow us to maintain the parks grounds and facilities that add to the quality of life in Delhi Township.

The 2022 forecast budget includes capital outlay projects of the reconstruction of the tennis courts at Kiwanis Park ($250,000) and replacement of the Valhalla East Restrooms ($100,000). The 2023 forecast budget includes capital outlay projects of updated playground equipment at Kiwanis Park and John Taylor Memorial Park ($300,000).

Resources Generated
$53,000 of income is expected from the school district mowing reimbursement and $3,000 is expected from the Jr. Rams Sports programs support. $7,000 is expected from pavilion rentals.

DEPT 771.00 PARKS MAINTENANCE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
208-771.00-703.000	SALARIES	$ 149,180	$ 154,690	$ 149,920	$ 158,480	$ 161,650	$ 164,890
208-771.00-703.010	OVERTIME	16,480	15,000	10,000	15,000	15,300	15,610
208-771.00-703.051	SEASONAL LABOR	112,831	158,520	75,000	160,740	163,960	167,240
208-771.00-715.000	SOC SEC/MEDICARE	20,367	25,110	17,980	25,570	26,090	26,620
208-771.00-716.000	HEALTH INSURANCE	47,424	50,640	45,850	48,810	51,990	55,410
208-771.00-716.010	DENTAL INSURANCE	3,180	3,420	3,180	3,180	3,180	3,180
208-771.00-717.000	LIFE INSURANCE	776	820	820	840	860	880
208-771.00-718.000	PENSION CONTRIB	18,648	19,340	19,340	19,810	20,210	20,620
208-771.00-719.000	DISABILITY INSURANCE	1,109	1,180	1,270	1,300	1,330	1,360
208-771.00-720.000	UNEMPLOYMT-REIMB	3,008	-	2,000	2,000	2,000	2,000
208-771.00-724.000	WORKERS COMP	5,841	5,400	5,200	5,200	5,310	5,420
208-771.00-725.000	CLOTHING/CLEAN ALLOV	462	1,000	1,000	1,000	1,000	1,000
208-771.00-730.000	GASOLINE	14,748	15,000	10,000	15,000	15,000	15,000
208-771.00-734.000	UNIFORMS	4,180	5,000	5,000	5,000	5,000	5,000
208-771.00-748.000	TOOLS	3,124	2,500	2,500	2,500	2,500	2,500
208-771.00-775.001	EQUIP & SUPPLIES	2,507	10,000	10,000	10,000	10,000	10,000
208-771.00-775.003	SAFETY EQ & SUPP	1,239	2,000	2,000	2,000	2,000	2,000
208-771.00-818.000	CONTR SERVICES	29,967	21,200	29,900	29,900	29,900	29,900
208-771.00-921.030	UTILITIES - WATER	11,417	9,200	9,200	9,200	9,200	9,200
208-771.00-921.035	UTILITIES - SEWER	4,208	4,500	4,500	4,500	4,500	4,500
208-771.00-921.040	UTILITIES - ELECTRIC	31,190	30,000	30,000	30,000	30,000	30,000
208-771.00-921.045	UTILITIES - GAS	2,396	4,600	4,600	4,600	4,600	4,600
208-771.00-930.000	BLDG MAINT/REPAIRS	25,415	30,000	30,000	30,000	30,000	30,000
208-771.00-930.010	GRNDS MAINT/REPAIRS	39,743	40,000	30,000	40,000	40,000	40,000
208-771.00-930.020	EQUIP MAIN & REPAIR	11,057	15,000	15,000	15,000	15,000	15,000
208-771.00-931.000	VEHICLE REPAIR/MAINT	3,218	5,000	5,000	5,000	5,000	5,000
208-771.00-956.000	MISCELLANEOUS	4,608	6,000	6,000	6,000	6,000	6,000
208-771.00-969.016	COMM & ECON DEV	180,000	-	-	-	-	-
208-771.00-970.000	CAPITAL OUTLAY	-	220,000	21,730	60,000	350,000	300,000
208-771.00-999.001	TRANS OUT	-	-	-	200,000	-	-
208-771.00-999.590	TRANS OUT-SEWER FD	-	-	13,760	-	-	-
Total		**$ 748,323**	**$ 855,120**	**$ 560,750**	**$ 910,630**	**$ 1,011,580**	**$ 972,930**

DEPARTMENT - Recreation (774)

Purpose
To provide public recreational opportunities, with the assurance of equitable access to residents in a cooperative effort between the Delhi Township Park Commission, Delhi Township Board of Trustees, and the Holt Public School District.

Activities
To provide a comprehensive recreation program to the residents of Delhi Township and the Holt Public School District consisting of the following programs.

- Adult Softball
- Youth T-Ball, Softball and Baseball, Soccer, Flag Football, Basketball, Floor Hockey, Volleyball
- Organization of weekly Senior Citizens luncheons, enrichment, and entertainment programs.

Community outreach programs including assistance to the Kiwanis Club, Lions Club, Holt Hometown Committee, and the Junior Rams Sport organizations with their community events and programs.

Year 2021 Goals

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

Resources Needed
The attached year 2021 budget requests expenditures of $62,320. The budget reflects equipment, awards, officials for recreation programs and cost associated with township special events. This budget will allow us to provide quality recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of cooperation between the Township and Holt Public Schools.

The 2022 and 2023 forecast budgets show increases in anticipated inflation costs and do not include any capital outlay projects.

Resources Generated
$ 50,000 of income is expected from user fees.

DEPT 774.00 RECREATION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
208-774.00-739.000	T-SHIRTS & UNIFORMS	$ 11,651	$ 15,000	$ 12,000	$ 15,000	$ 15,000	$ 15,000
208-774.00-739.001	AWARDS & TROPHIES	1,330	2,500	1,250	2,500	2,500	2,500
208-774.00-775.001	EQUIPMT & SUPPLIES	12,529	15,500	10,000	15,500	15,500	15,500
208-774.00-802.001	ASA MEN'S FEES-SOFTBAL	450	1,320	500	1,320	1,320	1,320
208-774.00-802.002	ADULT SOFTBALL UMPIRES	-	2,000	2,000	2,000	2,000	2,000
208-774.00-812.000	RECREATION ENTRY FEES	-	1,300	-	-	-	-
208-774.00-818.000	CONTRACTUAL SERVICES	8,075	13,360	10,000	10,000	10,000	10,000
208-774.00-910.001	ASA FIELD INSURANCE	-	500	500	500	500	500
208-774.00-956.000	MISCELLANEOUS	23	500	500	500	500	500
208-774.00-956.040	SPECIAL EVENTS	14,494	15,000	10,000	15,000	15,000	15,000
Total		**$ 48,552**	**$ 66,980**	**$ 46,750**	**$ 62,320**	**$ 62,320**	**$ 62,320**

Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2015	2016	2017	2018	2019
	Number of Teams				
Adult Softball Summer League	16	11	10	12	10
Adult Softball Fall League	15	9	10	10	10
Youth Basketball (Pre-K thru 6)	33	32	31	31	32
Youth Floor Hockey	17	16	15	15	13
Youth Competitive Softball & Baseball	17	22	19	11	21
Youth Recreational Softball & Baseball	35	33	34	31	23
Youth Soccer	23	24	22	22	20
Youth Flag Football	22	14	15	17	14
Youth Volleyball	10	8	8	8	6

Recreation Sports Leagues	Number of Players				
Adult Softball Summer League	240	190	150	180	203
Adult Softball Fall League	225	143	150	150	163
Youth Basketball	295	315	293	295	258
Youth Floor Hockey	140	131	152	153	142
Youth Competitive Softball & Baseball	204	288	228	132	273
Youth Recreational Softball & Baseball	256	444	424	397	328
Youth Soccer	259	268	245	175	224
Youth Flag Football	136	138	139	153	125
Youth Volleyball	83	80	74	85	61

Lessons-Special Events-Camps-Trips	Number of Participants				
Punt, Pass & Kick	31	26	-	-	-
Pitch, Hit & Run	53	42	-	-	42
Summer Softball Camp	22	20	-	-	15

Park Activities					
Number of Parks Maintained	11	11	11	11	12
Number of Acres of Parks Maintained	125	125	125	125	135
Number of Acres of School Property Maintained	145	145	145	145	145
Number of Pavilion Reservations	219	192	219	234	228

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.
Punt-Pass-Kick, Pitch-Hit-Run, Summer Softball Camps eliminated

DELHI CHARTER TOWNSHIP
FIRE EMS EQUIPMENT AND VEHICLE FUND (211)
YEAR 2021 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 2021 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 2021 budget requests expenditures of $425,000. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2021 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and vehicles.

The 2022 forecasted budget is currently suggesting expenditures in the amount of $439,250 which is an increase of $14,250, primarily due to ambulance replacement and Pumper Tanker purchase. In 2023, the fire department forecasts expenditures in the amount of $527,000, which is an increase of $87,750. This increase is due to remounting an ambulance and ongoing payments for the pumper/tanker. Due to price increases in commodities and fire equipment the forecasts are subject to refinement in future budgets and including them now will help to effectively the future.

Resources generated:

Revenues will be received in the amount of $418,410 from the fire equipment millage in 2021, with yearly increases of 2% forecasted.

FIRE EMS EQUIPMENT AND VEHICLE FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 383,433	$ 401,900	$ 401,290	$ 412,220	$ 420,420	$ 428,790
Grants and Revenue Sharing	-	-	15,190	6,190	6,190	6,190
Total Revenues	**383,433**	**401,900**	**416,480**	**418,410**	**426,610**	**434,980**
Expenditures						
Public Safety	147,499	151,500	161,200	163,000	177,250	182,000
Capital Outlay	21,000	200,000	230,000	262,000	262,000	345,000
Total Expenditures	**168,499**	**351,500**	**391,200**	**425,000**	**439,250**	**527,000**
Other Financing Sources (Uses)						
Sale of Fixed Assets	-	-	-	-	-	-
Total Other Financing Sources	**-**	**-**	**-**	**-**	**-**	**-**
Revenues over (under) expenditures	**214,934**	**50,400**	**25,280**	**(6,590)**	**(12,640)**	**(92,020)**
Fund Balance, Beginning	**-**	**214,934**	**214,934**	**240,214**	**233,624**	**220,984**
Fund Balance, Ending	**$ 214,934**	**$ 265,334**	**$ 240,214**	**$ 233,624**	**$ 220,984**	**$ 128,964**

FIRE EMS EQUIPMENT & VEHICLE FUND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
211-000.00-403.000	REAL & PERS PROP TAX	$ 380,581	$ 399,250	$ 399,040	$ 410,000	$ 418,200	$ 426,570
211-000.00-404.000	IFT/CFT	1,988	1,600	630	600	600	600
211-000.00-432.000	PYMT IN LIEU OF TAXES	-	-	1,070	1,070	1,070	1,070
211-000.00-445.000	DELQ TAX	836	1,000	500	500	500	500
211-000.00-445.005	DELQ INTER & PENALTY	28	50	50	50	50	50
211-000.00-571.000	MISC GRANTS	-	-	9,000	-	-	-
211-000.00-573.000	LOCAL COMM STABILIZATI	-	-	6,190	6,190	6,190	6,190
Total		**$ 383,433**	**$ 401,900**	**$ 416,480**	**$ 418,410**	**$ 426,610**	**$ 434,980**

DEPT 339.00 EQUIPMENT & APPARATUS EXPENDITURES

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
211-339.00-734.001	FIRE TURNOUT GEAR MAI	$ 3,156	$ 5,000	$ 5,000	$ 5,000	$ 5,250	$ 5,500
211-339.00-734.002	FIREFIGHTING TURNOUT (	17,798	16,000	18,000	18,000	17,500	18,000
211-339.00-740.010	COMPUTER EXPENSES	-	12,000	12,000	12,000	13,500	13,500
211-339.00-755.000	FIRE FIGHT EQUIP/SUPPLI	17,286	11,500	20,000	20,000	20,000	20,000
211-339.00-760.000	MEDICAL SUPPLIES	40,508	35,000	37,500	40,000	40,000	40,000
211-339.00-818.000	CONTRACTUAL SERVICES	-	-	600	-	-	-
211-339.00-851.000	RADIO REPAIR & MAINT	2,075	10,000	6,000	6,000	15,000	15,000
211-339.00-930.020	EQUIP MAIN & REPAIR	14,887	12,000	12,000	12,000	14,000	15,000
211-339.00-931.000	VEHICLE REPAIR/MAINT	51,778	50,000	50,000	50,000	52,000	55,000
211-339.00-956.000	MISCELLANEOUS	10	-	100	-	-	-
211-339.00-970.000	CAPITAL OUTLAY	21,000	20,000	20,000	112,000	112,000	20,000
211-339.00-981.010	VEHICLES-PUMPER	-	-	-	150,000	150,000	150,000
211-339.00-981.020	VEHICLES-AMBULANCE	-	180,000	165,000	-		175,000
211-339.00-981.030	VEHICLES-UTILITY/PICKUF	-	-	45,000	-	-	-
Total		**$ 168,499**	**$ 351,500**	**$ 391,200**	**$ 425,000**	**$ 439,250**	**$ 527,000**

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. Continued participation with the Ground Management Board.

Year 2021 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 2021 budget shows expenditures of $76,790 decreasing fund balance by $46,290 to $451,950. The largest expenditure, $73,990 of the total $76,790, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools. The 2022 forecast includes the last payment on the debt, and the 2023 forecast of $2,800 is for the Ground Management Board membership.

Resources Generated
Revenues for years 2021 thru 2023 are estimated at $30,500 each, primarily from water connection fees.

WATER IMPROVEMENT FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Charges for Services	$ 49,938	$ 25,000	$ 200,000	$ 25,000	$ 25,000	$ 25,000
Interest	4,911	3,000	3,000	3,000	3,000	3,000
Other	2,189	1,770	2,500	2,500	2,500	2,500
Total Revenues	57,038	29,770	205,500	30,500	30,500	30,500
Expenditures						
Other	2,550	2,750	2,750	2,800	2,800	2,800
Debt Service	72,086	73,580	73,480	73,990	74,470	-
Total Expenditures	74,636	76,330	76,230	76,790	77,270	2,800
Revenues over (under) expenditures	(17,598)	(46,560)	129,270	(46,290)	(46,770)	27,700
Fund Balance, Beginning	386,568	368,970	368,970	498,240	451,950	405,180
Fund Balance, Ending	$ 368,970	$ 322,410	$ 498,240	$ 451,950	$ 405,180	$ 432,880

WATER IMPROVEMENT REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
225-000.00-608.000	WATER IMPR REV	$ 49,938	$ 25,000	$ 200,000	$ 25,000	$ 25,000	$ 25,000
225-000.00-664.000	INTEREST	4,911	3,000	3,000	3,000	3,000	3,000
225-000.00-672.020	SPECIAL ASSM PMTS	1,547	1,250	1,620	1,700	1,790	1,880
225-000.00-672.021	SPECIAL ASSM INTEREST	643	520	880	800	710	620
Total		**$ 57,038**	**$ 29,770**	**$ 205,500**	**$ 30,500**	**$ 30,500**	**$ 30,500**

DEPT 536.00 WATER IMPROVEMENT ADMINISTRATION & CONSTRUCTION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
225-536.00-801.000	LEGAL FEES	$ -	$ 250	$ 250	$ 250	$ 250	$ 250
225-536.00-802.000	MEMBERSHIPS,DUES,SUBS	2,550	2,500	2,500	2,550	2,550	2,550
Total		**$ 2,550**	**$ 2,750**	**$ 2,750**	**$ 2,800**	**$ 2,800**	**$ 2,800**

WATER IMPROVEMENT DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
225-905.00-991.000	PRINCIPAL	$ 67,433	$ 69,930	$ 69,930	$ 71,600	$ 73,260	$ -
225-905.00-995.000	INTEREST	4,653	3,550	3,550	2,390	1,210	-
225-905.00-999.000	PAYING AGENT FEES	-	100	-	-	-	-
Total		**$ 72,086**	**$ 73,580**	**$ 73,480**	**$ 73,990**	**$ 74,470**	**$ -**

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.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Special Assessments	$ 27,945	$ 22,800	$ 22,320	$ 22,310	$ 22,310	$ 22,320
Total Revenues	**27,945**	**22,800**	**22,320**	**22,310**	**22,310**	**22,320**
Expenditures						
Refunds	2,906	-	-	-	-	-
Debt Service	29,372	28,810	28,810	33,170	32,460	31,750
Total Expenditures	**32,278**	**28,810**	**28,810**	**33,170**	**32,460**	**31,750**
Revenues over (under) expenditures	**(4,333)**	**(6,010)**	**(6,490)**	**(10,860)**	**(10,150)**	**(9,430)**
Fund Balance, Beginning	109,200	104,867	104,867	98,377	87,517	77,367
Fund Balance, Ending	**$ 104,867**	**$ 98,857**	**$ 98,377**	**$ 87,517**	**$ 77,367**	**$ 67,937**

STREET SAD DEBT SERVICE REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
852-000.00-672.020	SPEC ASSM PMTS-PRINC	$ 18,661	$ 14,500	$ 14,200	$ 14,740	$ 15,310	$ 15,900
852-000.00-672.021	SPEC ASSM PAYMT-INTER	9,284	8,300	8,120	7,570	7,000	6,420
Total		**$ 27,945**	**$ 22,800**	**$ 22,320**	**$ 22,310**	**$ 22,310**	**$ 22,320**

STREET SAD DEBT SERVICE EXPENDITURES

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
852-905.00-956.000	MISCELLANEOUS	$ 2,906	$ -	$ -	$ -	$ -	$ -
852-905.00-991.000	PRINCIPAL	20,000	20,000	20,000	25,000	25,000	25,000
852-905.00-995.000	INTEREST	9,372	8,810	8,810	8,170	7,460	6,750
Total		**$ 32,278**	**$ 28,810**	**$ 28,810**	**$ 33,170**	**$ 32,460**	**$ 31,750**

CAPITAL PROJECTS FUND

Purpose of this Fund

This fund was created to account for the revenues and expenditures of one time projects, particularly when funding is provided from a variety of sources

Activities of this Department

1. Record the revenues and expenditures for the Hayhoe Trail in 2021.

Resources needed:

The 2021 budget requests expenditures of $3,239,280.

Sources of revenue:

Revenues will be received from the Ingham County Trail millage, the Parks Fund and from donations.

	2019 in GF	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Intergovernmental	$ 500,000	$ -	$ 1,271,440	$ 1,771,440	$ -	$ -
Donations	-	-	200,000	-	-	-
Total Revenues	**500,000**	**-**	**1,471,440**	**1,771,440**	**-**	**-**
Expenditures						
Capital Outlay	45,353	-	668,250	3,229,280	-	-
Total Expenditures	**45,353**	**-**	**668,250**	**3,229,280**	**-**	**-**
Other Financing Sources						
Transfer In	-	-	-	200,000	-	-
Total Other Financing Sources	**-**	**-**	**-**	**200,000**	**-**	**-**
Revenues over (under) expenditures	**454,647**	**-**	**803,190**	**(1,257,840)**	**-**	**-**
Fund Balance, Beginning	-	-	454,647	1,257,837	(3)	(3)
Fund Balance, Ending	**$ 454,647**	**$ -**	**$ 1,257,837**	**$ (3)**	**$ (3)**	**$ (3)**

CAPITAL PROJECTS REVENUE AND EXPENDITURE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
409-000.00-581.000	INTERGOV REVENUE	$ 500,000	$ -	$ 1,271,440	$ 1,771,440	$ -	$ -
409-000.00-675.010	DONATIONS	-	-	200,000	-	-	-
409-000.00-699.120	TRANS IN-PARKS FD	-	-	-	200,000	-	-
Total		**$ 500,000**	**$ -**	**$ 1,471,440**	**$ 1,971,440**	**$ -**	**$ -**

DEPT 902.00 CAPITAL OUTLAY

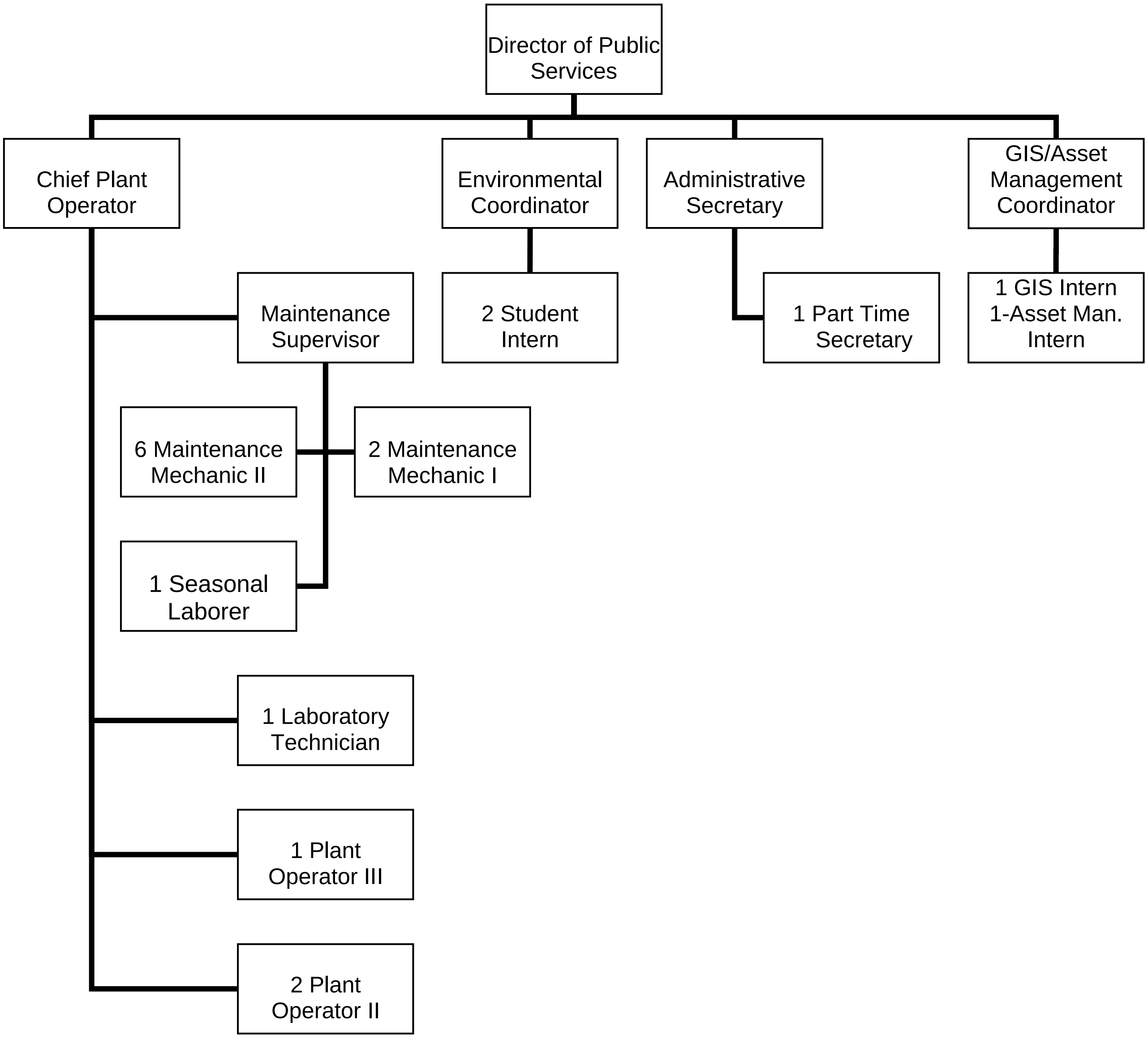
GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
409-902.00-971.144	HAYHOE TRAIL	$ 45,353	$ -	668,250	3,229,280	$ -	$ -
Total		**$ 45,353**	**$ -**	**$ 668,250**	**$ 3,229,280**	**$ -**	**$ -**

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

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Licenses and Permits	$ 154,805	$ 428,000	$ 456,300	$ 369,900	$ 150,000	$ 150,000
User Fees	6,794,482	6,682,820	6,709,580	6,982,790	7,172,680	7,544,620
Grants	36,057	33,500	33,500	31,000	28,690	26,550
Interest & Rentals	227,367	27,520	76,520	62,520	162,520	37,520
Other	193,721	150,390	120,690	145,630	148,370	151,160
Total Revenues	**7,406,432**	**7,322,230**	**7,396,590**	**7,591,840**	**7,662,260**	**7,909,850**
Expenditures						
Public Works						
Administration	916,050	762,110	964,930	964,540	1,000,990	1,030,790
Public Services Operating*	3,057,603	3,808,550	3,591,940	4,144,340	3,885,500	3,955,140
Depreciation/Amortization	2,683,824	-	-	-	-	-
General Obligation Debt**	562,589	2,481,500	2,483,610	2,717,800	2,897,410	2,516,180
Capital Outlay***	-	1,527,930	3,874,760	1,645,630	7,139,380	629,500
Total Expenditures	**7,220,066**	**8,580,090**	**10,915,240**	**9,472,310**	**14,923,280**	**8,131,610**
Other Financing Sources						
Sale of Fixed Assets	-	-	2,780	4,000	-	-
Capital Contributions	-	467,800	-	-	-	-
Transfer In	-	40,000	21,600	-	5,000	7,500
Total Other Financing Sources	**-**	**507,800**	**24,380**	**4,000**	**5,000**	**7,500**
Revenues Over (Under) Expenditures	**186,366**	**(750,060)**	**(3,494,270)**	**(1,876,470)**	**(7,256,020)**	**(214,260)**
Beginning Fund Balance	34,950,983	35,137,349	35,137,349	31,643,079	29,766,609	22,510,589
Ending Fund Balance	**$ 35,137,349**	**$ 34,387,289**	**$ 31,643,079**	**$ 29,766,609**	**$ 22,510,589**	**$ 22,296,329**

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	4,423,640	4,614,340	4,255,500	4,497,140
Capital Outlay and Replacement expenditures in dept 558.00	(831,700)	(470,000)	(370,000)	(542,000)
Dept 558.00 operating expenditures only	3,591,940	4,144,340	3,885,500	3,955,140
Budget worksheet total for dep 578.01	3,043,060	1,175,630	6,769,380	87,500
Capital Outlay and Replacement expenditures in dept 558.00	831,700	470,000	370,000	542,000
Capital expenditures only	3,874,760	1,645,630	7,139,380	629,500

** 2019 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liabilities.

***2019 Actual Capital Outlay is zero because capital outlay has been reclassified from expense to asset.

SEWER FUND REVENUES

Sewer Usage Charges **607.000**

$6.30 is charged per 100 cubic feet (ccf) of usage. The expected ccf's will generate $3,961,348. In addition, $120,000 in penalties and $80,898 from city of Lansing customers are budgeted. $6.30 represents an increase of 2.2% (2019 inflation) from $6.20 (rounded up or down to the nearest dime). The 2022 budget assumes 0% CPI and 3% increase and 2023 2% CPI and 3% increase.

Basic Service Charge **609.000**

$18.00 per month is planned for each residential equivalent (RE). Estimated revenue of $2,773,670 based on projected RE's of 12,489. $18.00 represents an increase of 2.2% from $17.60 (rounded up or down to the nearest dime).

Non-residential User Charge (formerly Industrial Pretreatment Charge) **610.000**

All non-residential business users are charged a monthly industrial pretreatment fee, prorated by type of business, to partially cover the cost of the program. The projected fees represent an increase of 5.2% (3% plus 2.2% CPI).

Sewer Permit Fees **626.000**

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.

Interest on Deposit and Investment **664.000**

The estimate of $50,000 for 2021 is based on projected interest on the Sewer Fund savings with the additional proceeds of an anticipated bond.

Rental of Farmland **670.000**

In 2021 the Township's 96.5 acres of farmland will rent at $125 per acre for a total of $11,560.

Refunds, Rebates, and Reimbursements **687.000**

Historically the largest portion of this revenue has been from workers' compensation and liability insurance rebates. The income from treatment of Old Nation Brewery waste is included here and estimated at $55,000. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at $96,000.

Miscellaneous Revenue **694.000**

Charges for sewer violations, drain layer license fees, yard waste, wool products and donations for the annual open house make up most of this fund's miscellaneous revenue, which is estimated at $9,000.

SEWER FUND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
590-000.00-505.000	FEDERAL GRANT	$ 36,057	$ 33,500	$ 33,500	$ 31,000	$ 28,690	$ 26,550
590-000.00-570.000	STATE GRANTS	-	-	-	-	-	-
590-000.00-607.000	SEWER USER CHARGES	4,247,152	4,035,530	4,049,670	4,162,250	4,303,360	4,520,160
590-000.00-609.000	BASIC SERVICE CHARGE	2,504,950	2,603,040	2,616,560	2,773,670	2,821,040	2,973,770
590-000.00-610.000	INDUSTRIAL PRETREAT	42,379	44,250	43,350	46,870	48,280	50,690
590-000.00-626.000	SEWER PERMITS/FEES	154,805	428,000	456,300	369,900	150,000	150,000
590-000.00-664.000	INTEREST	214,838	15,000	64,000	50,000	150,000	25,000
590-000.00-664.080	SPEC ASSM INTEREST	967	960	960	960	960	960
590-000.00-670.000	RENTAL OF FARMLAND	11,563	11,560	11,560	11,560	11,560	11,560
590-000.00-673.000	SALE OF CAPITAL ASSET	-	-	2,780	4,000	-	-
590-000.00-674.000	CAPITAL CONTRIB	-	467,800	-	-	-	-
590-000.00-687.000	REFUNDS/REBATE/REIIM	127,993	78,300	82,000	96,000	97,920	99,880
590-000.00-694.000	MISC REVENUE	10,998	9,200	7,400	9,000	9,000	9,000
590-000.00-697.000	PREMIUM ON BOND	1,680	-	-	-	-	-
590-000.00-699.001	TRANSFER IN	-	40,000	21,600	-	5,000	7,500
590-000.00-699.130	GEN FUND COST ALLOC	53,050	62,890	31,290	40,630	41,450	42,280
Total		**$ 7,406,432**	**$ 7,830,030**	**$ 7,420,970**	**$ 7,595,840**	**$ 7,667,260**	**$ 7,917,350**

Staffing Levels

	2019	2020	2021
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	0.63	0.63
Maint. Mechanic II	6.00	6.00	6.00
Maint. Mechanic I	2.00	2.00	2.00
Laboratory Technician	0.00	1.00	1.00
Plant Operator III	2.00	1.00	1.00
Plant Operator II	2.00	2.00	2.00
Seasonal Maint. Laborer	1.00	0.00	0.25
Seasonal Mow Crew	0.50	0.00	0.00
Seasonal Staff	1.50	0.00	1.00
Total FTE	21.60	18.63	19.88

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 2021 budget requests expenditures of $964,540 a decrease of $390 (-0.4%) from the 2020 projected budget. The decrease is due to an adjustment to the General Fund cost allocation to recognize the brush drop off expenditures being paid in the Sewer Fund. The 2022 budget is projected to increase 3.8% and 2023, 3.0%. These increases are due to labor, insurance, and retiree benefits.

DEPT 548.00 ADMINISTRATION & OVERHEAD

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
590-548.00-705.000	BOARD OF APPEALS-PER DIEM	$ -	$ 600	$ 600	$ 600	$ 600	$ 600
590-548.00-714.000	RETIREE'S BENEFITS	381,961	200,000	401,060	421,120	442,180	464,290
590-548.00-720.000	UNEMPLOYMENT-REIMB	8,337	2,000	4,000	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	-	750	-	-	-	-
590-548.00-740.010	COMPUTER EXPENSES	4,288	-	-	-	-	-
590-548.00-801.000	LEGAL FEES	11,249	15,000	13,500	15,000	15,000	15,000
590-548.00-803.000	POSTAGE	34,907	41,520	41,520	41,520	41,520	41,520
590-548.00-807.000	AUDIT FEES	13,121	11,200	8,210	8,310	8,510	8,680
590-548.00-818.000	CONTRACTUAL SERVICES	13,207	27,650	32,650	23,650	27,650	23,650
590-548.00-902.000	PUBLISHING/LEGAL NOTICES	-	1,000	1,000	1,000	1,000	1,000
590-548.00-910.000	INSURANCE & BONDS	65,885	69,840	69,840	73,330	77,000	80,850
590-548.00-956.000	MISCELLANEOUS	2,555	2,500	2,500	2,500	2,500	2,500
590-548.00-999.040	GEN FUND COST ALLOCATION	380,540	390,050	390,050	375,510	383,030	390,700
Total		**$ 916,050**	**$ 762,110**	**$ 964,930**	**$ 964,540**	**$ 1,000,990**	**$ 1,030,790**

DEPARTMENT – Department of Public Services (DPS) 558

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

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

Year 2021 Goals

- **A.** Rehabilitate roadways of POTW
    - **a.** Assess road condition after completion of POTW improvements
- **B.** Continuing generator replacement
- **C.** Concrete repairs
- **D.** Sewer repairs

Resources Needed
The attached year 2021 budget requests expenditures of $4,614,340, an increase of $190,700 (+4.3%) from the 2020 projected budget. This increase is due in large part to $400,000 for sewer repairs. The 2022 and 2023 budgets include replacements and maintenance according to the Asset Management Plan and are projected at -8% for 2022 and +6% for 2023.

DEPT 558.00 DEPT OF PUBLIC SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
590-558.00-703.000	SALARIES	$ 929,632	$ 1,101,640	$ 987,850	$ 1,064,800	$ 1,086,200	$ 1,182,320
590-558.00-703.005	PART TIME HELP	68,639	101,020	28,270	70,530	71,950	73,390
590-558.00-703.010	OVERTIME	90,487	102,230	113,850	115,800	118,120	120,490
590-558.00-715.000	SOC SEC/MEDICARE	82,673	101,240	88,160	97,430	99,380	101,370
590-558.00-716.000	HEALTH INSURANCE	171,297	266,180	172,730	182,800	186,460	190,190
590-558.00-716.010	DENTAL INSURANCE	14,575	20,340	14,620	14,620	14,920	15,220
590-558.00-717.000	LIFE INSURANCE	4,786	5,820	5,340	5,610	5,730	5,850
590-558.00-718.000	PENSION CONTRIB	110,569	137,710	126,250	132,580	135,240	137,950
590-558.00-719.000	DISABILITY INSURANCE	6,719	8,370	7,680	8,700	8,880	9,060
590-558.00-724.000	WORKERS COMP	15,283	22,960	19,520	21,270	21,700	22,140
590-558.00-726.000	OFFICE SUPPLIES	1,663	5,500	12,850	12,850	13,110	13,380
590-558.00-728.000	CERTIFICATION	1,000	1,000	600	600	600	620
590-558.00-730.000	GASOLINE	25,673	31,760	26,000	30,000	30,000	30,750
590-558.00-732.000	FUEL OIL	5,290	8,000	8,000	8,000	8,000	8,200
590-558.00-734.000	UNIFORMS	10,495	15,700	15,700	15,700	15,700	16,100
590-558.00-740.010	COMPUTER EXPENSES	71,374	93,420	89,640	89,640	89,640	91,890
590-558.00-741.000	OTHER OPERATING EXP	7,604	19,000	19,000	19,000	19,000	19,480
590-558.00-742.000	LABORATORY SUPPLIES	39,603	40,000	55,000	47,000	47,000	48,180
590-558.00-743.000	TREATMENT CHEMICALS	182,255	259,170	259,170	272,130	272,130	278,940
590-558.00-745.000	OFF-SITE LAB TESTING	13,014	26,500	25,500	25,500	25,500	26,140
590-558.00-775.003	SAFETY EQUIPMENT AND	12,019	18,500	18,500	23,500	23,500	24,090
590-558.00-805.000	ENGINEERING SERVICES	177,544	130,000	130,000	140,000	140,000	143,500
590-558.00-818.000	CONTRACTUAL SERVICES	4,433	5,450	6,130	6,130	6,130	6,290
590-558.00-818.015	CONTR SERV-SAFETY PGI	5,216	11,000	7,000	11,000	11,000	11,280
590-558.00-818.220	LAND APPLICATION	52,804	122,000	122,000	122,000	122,000	125,050
590-558.00-818.225	SOLID WASTE DISPOSAL	30,980	23,630	27,500	28,800	30,240	31,760
590-558.00-852.000	UTILITY NETWORK COMMI	10,023	125,660	110,870	107,000	107,000	109,680
590-558.00-853.000	TELEPHONE/COMMUNICAT	35,254	43,060	44,660	46,890	49,240	51,710
590-558.00-921.030	UTILITIES - WATER	17,365	20,040	22,140	19,470	20,450	21,480
590-558.00-921.035	UTILITIES - SEWER	1,903	3,230	2,500	2,560	2,560	2,630
590-558.00-921.040	UTILITIES - ELECTRIC	255,625	304,500	304,500	319,730	335,720	352,510
590-558.00-921.045	UTILITIES - GAS	36,203	64,140	38,000	39,900	41,900	44,000
590-558.00-928.000	REGULATORY FEES	11,015	12,980	11,980	13,980	14,680	15,420
590-558.00-930.000	BLDG MAINT & REPAIRS	13,296	24,500	24,500	24,500	24,500	25,120
590-558.00-930.015	REPAIRS & MAINT - L.S.	10,001	40,000	40,000	40,000	40,000	41,000
590-558.00-930.016	REPAIRS & MAINT - C.S.	124,347	150,000	280,000	440,000	150,000	150,000
590-558.00-930.020	EQUIP MAIN & REPAIR	110,617	85,500	82,000	119,000	92,000	94,980
590-558.00-930.040	BLDG MAIN & REPR-CONTI	119,967	84,810	100,090	203,480	103,480	106,070
590-558.00-930.050	EQUIP MAIN/REPR-CONTR	142,189	120,490	119,590	129,590	229,590	132,830
590-558.00-931.000	VEHICLE REPAIR/MAINT	2,967	5,500	5,500	5,500	5,500	5,640
590-558.00-956.000	MISCELLANEOUS	3,926	8,200	4,700	8,200	8,200	8,410
590-558.00-956.005	COMMUNITY OUTREACH F	3,786	7,000	1,000	27,000	27,000	27,680
590-558.00-960.000	EDUCATION & TRAINING	22,246	30,000	11,750	30,250	30,250	31,010
590-558.00-967.020	TWP PROP-DRAIN/TAXES	1,250	800	1,300	1,300	1,300	1,340
590-558.00-970.000	CAPITAL OUTLAY	-	150,000	289,340	50,000	100,000	122,000
590-558.00-981.000	REPLACE FD ALLOCATION	-	552,000	542,360	420,000	270,000	420,000
Total		**$ 3,057,604**	**$ 4,510,550**	**$ 4,423,640**	**$ 4,614,340**	**$ 4,255,500**	**$ 4,497,140**

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 2021 Goals

A. Grit handling
- a. Design grit handling
- b. Bid grit handling
- c. Begin construction of grit handling

B. Secondary clarifier rehabilitation
- a. Complete secondary clarifier rehabilitation

C. Solids handling building
- a. Design solids handling building to house
  - 1) Grease handling
  - 2) Food separator
  - 3) New generator/boiler
  - 4) Sludge thickening
- b. Bid solids handling building
- c. Begin construction of solids handling building

D. Digester cover replacement
- a. Develop specifications
- b. Bid digester cover replacement
- c. Begin construction

E. Boiler/Generator
- a. Design boiler/generator
- b. Bid boiler/generator
- c. Begin construction of boiler/generator

Resources Needed
The attached year 2021 budget requests expenditures of $1,175,630 a decrease of $1,867,430 (-61%) from the 2020 projected budget. The 2021 budget includes plans for a second $7.5 million asset management bond with work to be completed in 2022. 2023 includes design only for the Keller Road sewer replacement to be done in advance of the next bond scheduled for 2024/25.

DEPT 578.01 SEWER FUND CAPITAL IMPROVEMENTS

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
590-578.01-805.341-2	GRIT IMPROVEMENTS	$ -	$ -	$ -	$ 175,000	$ 250,000	$ -
590-578.01-805.345-2	TERTIARY TANK CRACK REPAIRS	-	10,100	35,000	-	-	-
590-578.01-805.346-2	SECONDARY CLARIFIER REHAB	-	30,300	92,000	45,000	-	-
590-578.01-805.347-2	INFLUENT SCREW PUMP REPLACEM	-	5,800	15,000	-	-	-
590-578.01-805.348-2	FEED SEQUENCING TANK MIXING	-	13,300	39,000	-	-	-
590-578.01-805.350-2	AERATION TANK MIXING	-	13,300	30,000	-	-	-
590-578.01-805.355	SOLIDS HANDLING BUILDING	-	-	-	360,000	350,000	-
590-578.01-805.356	BOILER/GENERATOR	-	-	-	95,630	75,000	-
590-578.01-805.357	KELLER RD SEWER REPLACEMT	-	-	-	-	-	87,500
590-578.01-976.341-2	GRIT IMPROVEMENTS	-	-	-	-	2,075,000	-
590-578.01-976.342	EVOQUA COVER REHAB	-	-	-	-	650,000	-
590-578.01-976.345-2	TERTIARY TANK CRACK REPAIRS	-	84,530	518,230	-	-	-
590-578.01-976.346-2	SECONDARY CLARIFIER REHAB	-	309,850	762,460	500,000	-	-
590-578.01-976.347-2	INFLUENT SCREW PUMP REPLACEM	-	87,350	234,800	-	-	-
590-578.01-976.348-2	FEED SEQUENCING TANK MIXING	-	155,750	623,010	-	-	-
590-578.01-976.350-2	HONEYWELL SECURITY & FIRE	-	-	481,980	-	-	-
590-578.01-976.353-2	HONEYWELL-UTILITY NETWORK COI	-	-	110,000	-	-	-
590-578.01-976.354-2	AERATION TANK MIXING	-	115,650	101,580	-	-	-
590-578.01-976.355	SOLIDS HANDLING BUILDING	-	-	-	-	2,790,000	-
590-578.01-976.356	BOILER/GENERATOR	-	-	-	-	579,380	-
Total		**$ -**	**$ 825,930**	**$ 3,043,060**	**$ 1,175,630**	**$ 6,769,380**	**$ 87,500**

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

Purpose or Objective of this Department
To account for the Township's general obligation bond, note, and loan payments in the Sewer Fund.

Activities of this Department
Payments for eight (9) general obligation bonds, notes, and loans are made from this department:

Original Amt	Year	Description
$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 2014 Refunded Bonds
$2,075,415	2016	Sanitary Sewer 2016 Refunded Bonds
$ 501,002	2016	Sanitary Sewer Refunding 2016 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
$7,500,000	2021	Expected - 2021 General Obligation Bonds

Resources Needed
The 2021 budget requests expenditures of $2,717,800. This includes an estimate of bonds scheduled to be sold in 2021 to fund capital improvements.

The 2022 and 2023 forecasts are calculated based on current and expected 2021 bond payment schedules.

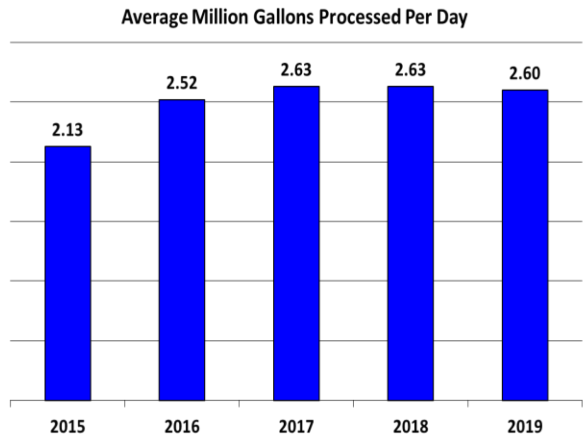
SEWER FUND BOND DETAILS

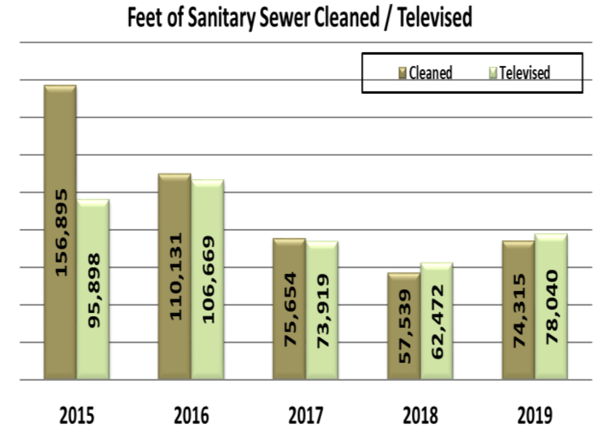
	2020			2021			Year of Final Pymt
	Principal	Interest	Total	Principal	Interest	Total	
Capital Lease -Phones	2,299	26	2,325	-	-		
Capital Lease -Vactor	67,645	3,897	71,542	69,566	1,976	71,542	2021
2016 Refunding Bond	350,070	17,742	367,812	358,405	11,965	370,370	2022
2014 Refunding Bonds	160,000	18,095	178,095	165,000	14,276	179,276	2024
2016 DDA Ref Bonds	80,160	6,766	86,926	81,663	5,483	87,146	2024
SRF Loan 5279-01	505,000	78,406	583,406	510,000	70,200	580,200	2028
QEC Bond	82,800	40,066	122,866	86,400	37,384	123,784	2031
SRF Loan 5403-01	390,000	143,125	533,125	400,000	133,250	533,250	2032
2018 G.O. Bonds	315,000	222,000	537,000	320,000	212,475	532,475	2037
2021 Bonds-estimate	-	-	-	145,000	93,750	238,750	2041
	1,952,974	530,123	2,483,097	2,136,034	580,759	2,716,793	

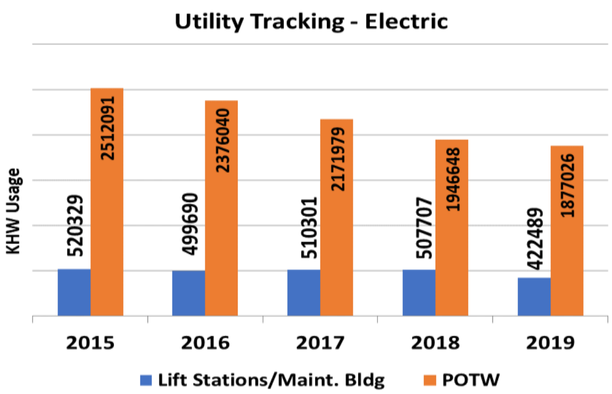
DEPT 588.01 SEWER BOND INDEBTEDNESS

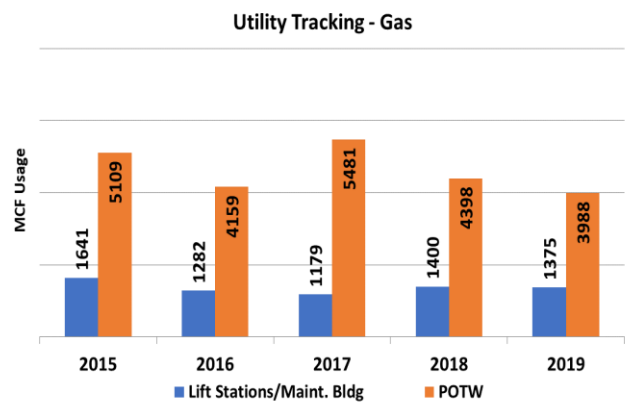
GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
590-588.01-956.000	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -
590-588.01-991.000	PRINCIPAL	-	1,950,750	1,952,980	2,136,040	2,271,410	1,940,780
590-588.01-995.000	INTEREST	562,088	530,200	530,130	580,760	625,000	574,400
590-588.01-999.000	PAYING AGENT FEES	500	550	500	1,000	1,000	1,000
Total		**$ 562,588**	**$ 2,481,500**	**$ 2,483,610**	**$ 2,717,800**	**$ 2,897,410**	**$ 2,516,180**

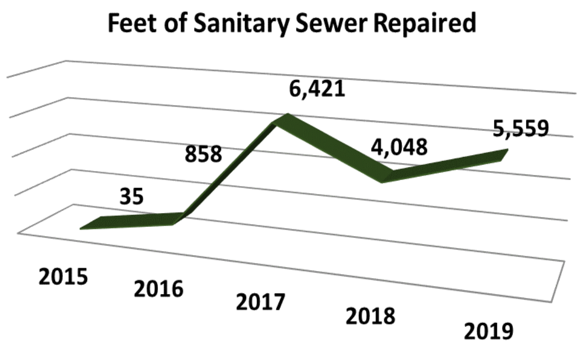
DELHI CHARTER TOWNSHIP
2021 PUBLIC SERVICES – SEWER FUND

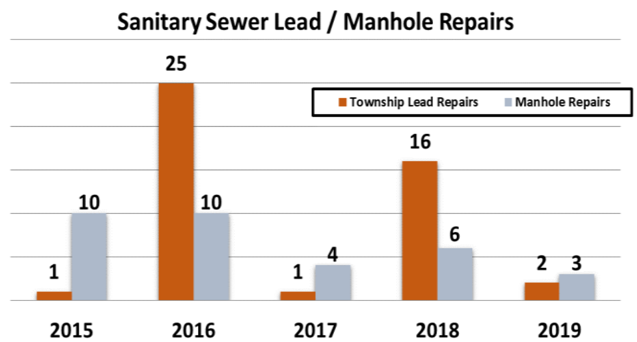


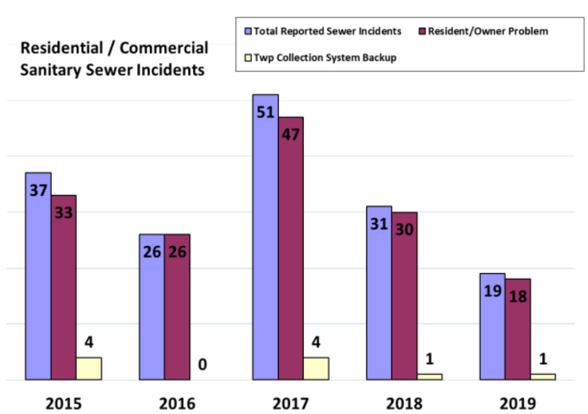


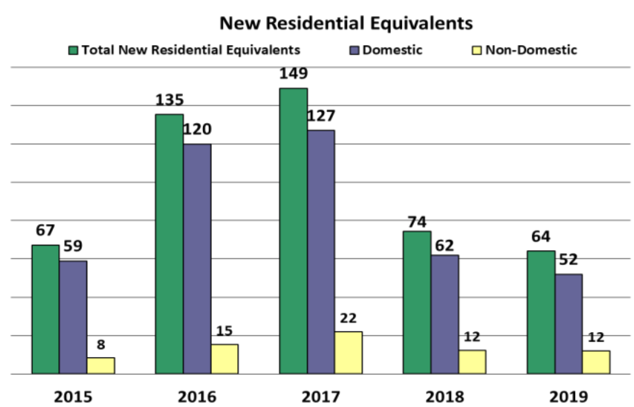












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Delhi Downtown Development Authority (248)

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, now recodified as Public Act 57 of 2018. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed by the Township Board governs the DDA. This DDA's mission is as follows: to promote economic development through business attraction/retention programs and works to foster investment within the DDA District. It strives to increase the Township's tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

There are eight departments in the DDA. They are:

- Administration
- Marketing and Promotion
- Infrastructure
- Other Functions (eliminated for 2021: absorbed by Administration & Infrastructure)
- Capital Outlay
- 2016 DDA Development
- 2017 DDA Development
- Debt Service

Part-time
Executive Director

Part-time
Deputy Director

Staffing Levels

	2019	2020	2021
Executive Director	0.60	0.60	0.60
Deputy Director	0.60	0.60	0.60
Total	1.20	1.20	1.20

Delhi Charter Township
Downtown Development Authority
Budget Indicators

Ongoing Goals

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

2020 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties
- Finalize Cedar Street roundabout beautification
- Expand Esker Landing parking lot and construct pavilion
- Install pedestrian crosswalk signal on Cedar Street at Delhi Commerce Drive
- Expand Holt Farmers' Market building, replace roof
- Install Electric Vehicle Charging stations
- Rehabilitate 2176 Cedar for end user (restaurant)
- Locate land for future commercial/industrial growth
- Further triangle area development
- Other activities as identified

DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY

Description	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Property Taxes	$ 1,853,598	$ 1,497,800	$ 1,962,580	$ 1,960,960	$ 1,999,870	$ 2,039,560
Grants	302,000	-	2,000	2,000	2,000	2,000
Interest and rentals	63,413	21,000	43,690	14,500	17,500	17,500
Intergovernmental	480,000	-	-	-	-	-
Other	11,854	11,420	2,000	2,000	3,000	3,000
Total Revenues	**2,710,865**	**1,530,220**	**2,010,270**	**1,979,460**	**2,022,370**	**2,062,060**
Expenditures						
Community and Economic Dev						
Administration	144,806	138,990	139,590	181,720	183,820	185,930
Marketing & Promotion	185,392	181,790	384,590	187,630	188,760	189,920
Other Functions	138,078	165,540	154,100	-	-	-
Infrastructure Projects	28,705	40,000	40,000	160,450	157,840	155,230
Capital Outlay	1,264,662	135,000	270,000	150,000	100,000	100,000
Development Capital Outlay/Improvements	449,448	225,000	688,720	325,000	325,000	305,000
Total Expenditures	**2,211,091**	**886,320**	**1,677,000**	**1,004,800**	**955,420**	**936,080**
Other Financing Sources (Uses)						
Sale of Assets	45,000	-	1,200,000	-	-	-
Transfer to DDA Debt Service Funds	(1,094,105)	(1,099,870)	(1,099,870)	(1,105,810)	(1,119,700)	(1,128,630)
Total Other Financing Sources (Uses)	**(1,049,105)**	**(1,099,870)**	**100,130**	**(1,105,810)**	**(1,119,700)**	**(1,128,630)**
Revenues over (under) expenditures	**(549,331)**	**(455,970)**	**433,400**	**(131,150)**	**(52,750)**	**(2,650)**
Fund Balance, Beginning	**3,824,396**	**3,275,065**	**3,275,065**	**3,708,465**	**3,577,315**	**3,524,565**
Fund Balance, Ending	**$ 3,275,065**	**$ 2,819,095**	**$ 3,708,465**	**$ 3,577,315**	**$ 3,524,565**	**$ 3,521,915**

DDA REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-000.00-403.005	PROPERTY TAXES-AD VAL.	$ 1,826,273	$ 1,466,800	$ 1,945,020	$ 1,945,460	$ 1,984,370	$ 2,024,060
248-000.00-404.005	IFT/CFT CAPTURED TAX REV	17,463	23,000	12,060	10,000	10,000	10,000
248-000.00-445.000	DELQ TAX	9,359	7,000	5,000	5,000	5,000	5,000
248-000.00-445.005	DELINQ INTER & PENALTY	504	1,000	500	500	500	500
248-000.00-570.000	STATE GRANTS	302,000	-	2,000	2,000	2,000	2,000
248-000.00-581.000	INTERGOV REVENUE	480,000	-	-	-	-	-
248-000.00-664.000	INTEREST	53,416	10,000	24,000	7,500	7,500	7,500
248-000.00-670.010	RENT-FARMERS MARKET	9,998	11,000	4,000	7,000	10,000	10,000
248-000.00-672.040	GREASE LOAN	3,921	3,920	15,690	-	-	-
248-000.00-673.000	SALE OF CAPITAL ASSETS	45,000	-	1,200,000	-	-	-
248-000.00-687.000	REFUNDS/REBATE/REIMB	4,427	2,500	1,000	1,000	1,000	1,000
248-000.00-694.000	MISCELLANEOUS REV	3,506	5,000	1,000	1,000	2,000	2,000
Total		**$ 2,755,865**	**$ 1,530,220**	**$ 3,210,270**	**$ 1,979,460**	**$ 2,022,370**	**$ 2,062,060**

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, DDA property maintenance and projects, utility payments, and tax adjustments.

Note: for 2021, portions of the Other Functions (850) budget were added to Administration due to the State of Michigan eliminating 850 from its chart of accounts.

Year 2021 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 2021 budget requests expenditures of $181,720, an increase of $42,730 from the 2020 budget. The increase is due to the addition of several line items from the 850 Other Functions budget which is being eliminated by the State of Michigan. The 2022 forecast is $183,820 and the 2023 forecast is $185,930. The forecasts take into account slight increases in employee compensation as typically adopted by the Board of Trustees each January.

DEPT 728.00 DDA ADMINISTRATION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-728.00-703.005	PART TIME HELP	$ 80,823	$ 80,970	$ 80,970	$ 81,400	$ 83,030	$ 84,700
248-728.00-715.000	SOCIAL SECURITY/MEDICARE	1,172	1,180	1,180	1,180	1,210	1,240
248-728.00-718.000	PENSION CONTRIBUTION	2,425	2,430	2,430	2,450	2,500	2,550
248-728.00-724.000	WORKERS COMP	232	370	370	370	380	390
248-728.00-726.000	OFFICE SUPPLIES	866	1,200	800	1,000	1,000	1,000
248-728.00-801.000	LEGAL FEES	34,327	20,000	20,000	20,000	20,000	20,000
248-728.00-802.005	DUES AND SUBSCRIPTIONS	1,308	1,470	1,470	1,470	1,500	1,500
248-728.00-803.000	POSTAGE	34	100	50	50	50	50
248-728.00-807.000	AUDIT FEES	3,007	2,870	2,320	2,350	2,400	2,450
248-728.00-818.000	CONTRACTUAL SERVICES	12,861	20,000	21,600	25,700	26,000	26,300
248-728.00-853.000	TELEPHONE/COMMUNICATIONS	2,490	2,000	2,900	2,950	2,950	2,950
248-728.00-870.000	MILEAGE	632	500	400	500	500	500
248-728.00-902.005	PRINTING AND PUBLISHING	36	100	100	100	100	100
248-728.00-910.000	INSURANCE & BONDS	3,379	3,800	3,800	3,800	3,800	3,800
248-728.00-921.030	UTILITIES - WATER	-	-	-	1,200	1,200	1,200
248-728.00-921.035	UTILITIES - SEWER	-	-	-	1,200	1,200	1,200
248-728.00-921.040	UTILITIES - ELECTRIC	-	-	-	8,000	8,000	8,000
248-728.00-921.045	UTILITIES - GAS	-	-	-	4,000	4,000	4,000
248-728.00-930.000	BUILDING MAINT & REPAIRS				2,000	2,000	2,000
248-728.00-956.000	MISCELLANEOUS	1,105	1,000	1,000	1,000	1,000	1,000
248-728.00-960.000	EDUCATION & TRAINING	110	1,000	200	1,000	1,000	1,000
248-728.00-964.000	TAX ADJ TO COUNTY/TWP				5,000	5,000	5,000
248-728.00-967.025	DDA PROP-DRAIN/TAXES/SAD				15,000	15,000	15,000
248-728.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		**$ 144,806**	**$ 138,990**	**$ 139,590**	**$ 181,720**	**$ 183,820**	**$ 185,930**

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 2021 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. Support the Holt Volunteer Bureau
5. Encourage community beautification with the placement of public art and murals

Resources Needed
The attached year 2021 budget requests expenditures of $187,630, an increase of $5,840 over the 2020 budget. A step increase in pay will be implemented for 3 Farmers Market employees in 2021. The 2022 forecast is $188,760 and the 2023 forecast is $189,920. The forecasts take into account slight increases in employee compensation as typically adopted by the Board of Trustees each January.

DEPT 729.00 DDA MARKETING & PROMOTION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-729.00-703.005	PART TIME HELP	$ 46,644	$ 47,900	$ 50,500	$ 51,780	$ 52,820	$ 53,880
248-729.00-715.000	SOC SEC/MEDICARE	3,568	3,670	3,860	3,970	4,050	4,140
248-729.00-724.000	WORKERS COMP INSUR	251	220	230	240	250	260
248-729.00-884.000	DDA ADVERTISING	95,794	96,000	296,000	97,640	97,640	97,640
248-729.00-888.000	FARMERS MARKET	20,105	13,000	13,000	13,000	13,000	13,000
248-729.00-888.002	DOUBLE UP BUCKS	2,026	3,000	3,000	3,000	3,000	3,000
248-729.00-956.000	MISCELLANEOUS	17,004	18,000	18,000	18,000	18,000	18,000
Total		**$ 185,393**	**$ 181,790**	**$ 384,590**	**$ 187,630**	**$ 188,760**	**$ 189,920**

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.

Note: for 2021, portions of the Other Functions (850) budget were added to Administration due to the State of Michigan eliminating 850 from its chart of accounts.

Year 2021 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.
3. Provide bond payments for the Non-Motorized Trail.

Resources Needed
The attached year 2021 budget requests expenditures of $160,450, an increase of $120,450 over the 2020 budget. This increase is due to the addition of a line item from the 850 Other Functions budget which is being eliminated by the State of Michigan. The forecast for 2022 is $157,840 and the forecast for 2023 is $155,230.

DEPT 731.00 DDA INFRASTRUCTURE PROJECTS

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-731.00-933.000	STREETSCAPE REPR & MAINT	$ 3,757	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
248-731.00-956.000	MISCELLANEOUS	5,345	5,000	5,000	5,000	5,000	5,000
248-731.00-969.016	COMMUNITY AND ECON DEVELOP	-	-	-	135,450	132,840	130,230
248-731.00-974.010	NON-MOTORIZED PATHWAYS	-	25,000	25,000	10,000	10,000	10,000
248-731.00-978.010	GREASE TRAP LOAN TO CHARLAR	19,604	-	-	-	-	-
Total		**$ 28,705**	**$ 40,000**	**$ 40,000**	**$ 160,450**	**$ 157,840**	**$ 155,230**

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 2021 Goals
1. Provide for on-going maintenance within the DDA District.
2. Provide bond payments for the Non-Motorized Trail.

This was removed from the State of Michigan chart of accounts for 2021. Expenditures moved to Administration (728) and Infrastructure (731).

Resources Needed
The attached year 2021 budget requests expenditures of $0.

DEPT 850.00 DDA OTHER FUNCTIONS-Discontinued per new State Chart of Accounts

GL Number	Description	2019 Activity	2020 Budget	2020 Projected
248-850.00-818.000	CONTRACTUAL SERVICES	$ 5,089	$ 6,600	$ 5,160
248-850.00-921.030	UTILITIES - WATER	835	1,200	1,200
248-850.00-921.035	UTILITIES - SEWER	1,429	1,200	1,200
248-850.00-921.040	UTILITIES - ELECTRIC	5,207	8,000	8,000
248-850.00-921.045	UTILITIES - GAS	3,396	4,000	4,000
248-850.00-930.000	BUILDING MAINTENANCE & REPAIRS	26	2,000	2,000
248-850.00-964.000	TAX ADJUSTMENTS TO COUNTY/TWP	-	10,000	5,000
248-850.00-967.025	DDA PROPERTIES-DRAIN/TAXES/SAD	7,465	20,000	15,000
248-850.00-969.016	COMMUNITY AND ECON DEVELOPMENT	114,630	112,540	112,540
Total		**$ 138,078**	**$ 165,540**	**$ 154,100**

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 2021 Goals

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

Resources Needed

The attached year 2021 budget requests expenditures of $150,000 an increase of $15,000 over the 2020 budget. A renovation and expansion project at the Holt Farmers Market is the reason for the increase. The forecast for both 2022 and 2023 is $100,000.

DEPT 903.00 CAPITAL OUTLAY-DDA

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-903.00-971.000	CAPITAL OUTLAY-LAND	$ -	$ 100,000	$ 100,000	$ -	$ 100,000	$ 100,000
248-903.00-971.134	FARMERS MARKET-2150 CEDAR	16,992	10,000	10,000	150,000	-	-
248-903.00-971.137	ESKER LANDING PARK	1,247,670	25,000	160,000	-	-	-
Total		**$ 1,264,662**	**$ 135,000**	**$ 270,000**	**$ 150,000**	**$ 100,000**	**$ 100,000**

DDA DEVELOPMENT (903.05)

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

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

Year 2021 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 2021 budget requests expenditures of $225,000, the same as the 2020 budget. The forecast for both 2022 and 2023 is $225,000.

DEPT 903.05 2016 DDA DEVELOPMENT

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-903.05-818.000	CONTRACTUAL SERV	$ 997	$ -	$ -	$ -	$ -	$ -
248-903.05-970.000	CAPITAL OUTLAY	14,201	225,000	225,000	225,000	225,000	225,000
Total		**$ 15,198**	**$225,000**	**$225,000**	**$225,000**	**$225,000**	**$225,000**

DDA DEVELOPMENT (903.17)

Purpose
To facilitate the construction of the Realize Cedar Project.

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

The bulk of the Realize Cedar Construction was finalized in June 2019. Additional projects such as the Cedar Street roundabout and the Delhi Commerce Drive pedestrian crossing signal were added in 2020. As these funds were earmarked for Cedar Street specifically, until the bond funds are expended, projects will be added as identified for the Cedar Street corridor.

Resources Needed
The attached year 2021 budget requests expenditures of $100,000, and increase of $100,000 over the 2020 budget. Projects which will benefit the Cedar Street corridor may be continued until the Realize Cedar bond funds are expended. The forecast for 2022 is $100,000 and the forecast for 2023 is $80,000.

DEPT 903.17 2017 DDA DEVELOPMENT

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-903.17-818.000	CONTRACTUAL SERV	$ 434,250	$ -	$ 420,000	$ 100,000	$ 100,000	$ 80,000
248-903.17-970.000	CAPITAL OUTLAY	-	-	43,720	-	-	-
Total		**$ 434,250**	**$ -**	**$ 463,720**	**$ 100,000**	**$ 100,000**	**$ 80,000**

DDA DEBT SERVICE (905)

Purpose

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

Activities

Expenditures in this activity are for the following bonds:

1. 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 2021 budget requests expenditures of $1,105,810, an increase of $5,940. The forecast for 2022 is $1,119,700 and the forecast for 2023 is $1,128,630. The debt schedules are determined when the bonds are issued.

DEPT 905.00 DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
248-905.00-999.391	TRAN OUT-2016 DDA REF BD	$ 773,828	$ 780,610	$ 780,610	$ 782,580	$ 797,850	$ 808,170
248-905.00-999.395	TRAN OUT-2016 DDA DEV BD	107,233	106,210	106,210	110,180	108,800	107,410
248-905.00-999.397	TRAN OUT-2017 DDA BONDS	213,044	213,050	213,050	213,050	213,050	213,050
Total		**$1,094,105**	**$1,099,870**	**$1,099,870**	**$1,105,810**	**$1,119,700**	**$1,128,630**

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.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
Debt Service	773,828	780,610	780,610	782,580	797,850	808,170
Total Expenditures	**773,828**	**780,610**	**780,610**	**782,580**	**797,850**	**808,170**
Revenues over (under) expenditures	**(773,828)**	**(780,610)**	**(780,610)**	**(782,580)**	**(797,850)**	**(808,170)**
Other financing sources (uses)						
Transfer from DDA	773,828	780,610	780,610	782,580	797,850	808,170
Total other financing sources (uses)	**773,828**	**780,610**	**780,610**	**782,580**	**797,850**	**808,170**
Fund Balance, Beginning	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2016 DDA REFUNDING BOND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
391-000.00-699.065	TRANS IN FROM DDA	$ 773,828	$ 780,610	$ 780,610	$ 782,580	$ 797,850	$ 808,170
Total		**$ 773,828**	**$ 780,610**	**$ 780,610**	**$ 782,580**	**$ 797,850**	**$ 808,170**

2016 DDA REFUNDING DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
391-905.00-991.000	PRINCIPAL	$ 701,844	$ 719,850	$ 719,850	$ 733,340	$ 760,340	$ 782,830
391-905.00-995.000	INTEREST	71,984	60,760	60,760	49,240	37,510	25,340
Total		**$ 773,828**	**$ 780,610**	**$ 780,610**	**$ 782,580**	**$ 797,850**	**$ 808,170**

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.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
Debt Service	107,233	106,210	106,210	110,180	108,800	107,410
Total Expenditures	**107,233**	**106,210**	**106,210**	**110,180**	**108,800**	**107,410**
Revenues over (under) expenditures	**(107,233)**	**(106,210)**	**(106,210)**	**(110,180)**	**(108,800)**	**(107,410)**
Other financing sources (uses)						
Transfer from DDA	107,233	106,210	106,210	110,180	108,800	107,410
Total other financing sources (uses)	**107,233**	**106,210**	**106,210**	**110,180**	**108,800**	**107,410**
Fund Balance, Beginning	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2016 DDA DEVELOPMENT BOND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
395-000.00-699.065	TRANS IN FROM DDA	$ 107,233	$ 106,210	$ 106,210	$ 110,180	$ 108,800	$ 107,410
Total		**$ 107,233**	**$ 106,210**	**$ 106,210**	**$ 110,180**	**$ 108,800**	**$ 107,410**

2016 DDA DEVELOPMENT DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
395-905.00-991.000	PRINCIPAL	$ 65,000	$ 65,000	$ 65,000	$ 70,000	$ 70,000	$ 70,000
395-905.00-995.000	INTEREST	41,733	40,710	40,710	39,680	38,300	36,910
395-905.00-999.000	PAYING AGENT FEES	500	500	500	500	500	500
Total		**$ 107,233**	**$ 106,210**	**$ 106,210**	**$ 110,180**	**$ 108,800**	**$ 107,410**

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.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
Debt Service	213,044	213,050	213,050	213,050	213,050	213,050
Total Expenditures	**213,044**	**213,050**	**213,050**	**213,050**	**213,050**	**213,050**
Revenues over (under) expenditures	**(213,044)**	**(213,050)**	**(213,050)**	**(213,050)**	**(213,050)**	**(213,050)**
Other financing sources (uses)						
Transfer from DDA	213,044	213,050	213,050	213,050	213,050	213,050
Total other financing sources (uses)	**213,044**	**213,050**	**213,050**	**213,050**	**213,050**	**213,050**
Fund Balance, Beginning	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

REALIZE CEDAR REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
397-000.00-699.065	TRANS IN FROM DDA	$ 213,044	$ 213,050	$ 213,050	$ 213,050	$ 213,050	$ 213,050
Total		**$ 213,044**	**$ 213,050**	**$ 213,050**	**$ 213,050**	**$ 213,050**	**$ 213,050**

REALIZE CEDAR DEBT SERVICE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
397-905.00-991.000	PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ -
397-905.00-995.000	INTEREST	212,544	212,550	212,550	212,550	212,550	212,550
397-905.00-999.000	PAYING AGENT FEES	500	500	500	500	500	500
Total		**$ 213,044**	**$ 213,050**	**$ 213,050**	**$ 213,050**	**$ 213,050**	**$ 213,050**

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

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

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

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

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

Specific projects undertaken by the Brownfield Redevelopment Authority in support of these objectives as a part of the 2021 Budget include:

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

For 2021, tax capture of $385,870 is anticipated along with $379,000 of expenditures. For 2022, tax capture of $393,590 is anticipated along with $386,710 of expenditures. For 2023, tax capture of $401,460 is anticipated along with $394,570 of expenditures. Changes in tax capture revenue is due to increases in the taxable values of the properties. Accordingly, increases in expenditures for reimbursements to developers is expected.

BROWNFIELD FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 247,878	$ 376,070	$ 376,900	$ 385,870	$ 393,590	$ 401,460
Total Revenue	**247,878**	**376,070**	**376,900**	**385,870**	**393,590**	**401,460**
Expenditures						
Community and Economic Dev						
Brownfield-Administration	8,706	20,320	20,270	20,270	20,270	20,280
Remediation	220,198	352,160	350,050	358,730	366,440	374,290
Total Expenditures	**228,904**	**372,480**	**370,320**	**379,000**	**386,710**	**394,570**
Revenues over (under) expenditures	**18,974**	**3,590**	**6,580**	**6,870**	**6,880**	**6,890**
Fund Balance, Beginning	**11,146**	**30,120**	**30,120**	**36,700**	**43,570**	**50,450**
Fund Balance, Ending	**$ 30,120**	**$ 33,710**	**$ 36,700**	**$ 43,570**	**$ 50,450**	**$ 57,340**

BROWNFIELD AUTHORITY REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
243-000.00-403.040	PROP TAX-BRWNFLD #4	$ 1,178	$ 5,200	$ 5,350	$ 5,880	$ 6,000	$ 6,120
243-000.00-403.060	PROP TAXES-BRNFLD # 6	234,582	355,650	358,090	362,560	369,810	377,210
243-000.00-403.070	PROP TAXES-BRNFLD #7	12,118	12,290	11,890	10,510	10,720	10,930
243-000.00-403.080	PROP TAX-BRNFLD #8	-	2,930	1,570	6,920	7,060	7,200
Total		**$ 247,878**	**$ 376,070**	**$ 376,900**	**$ 385,870**	**$ 393,590**	**$ 401,460**

DEPT 733.00 BROWNFIELD ADMINISTRATION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
243-733.00-801.000	LEGAL FEES	$ 8,414	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
243-733.00-807.000	AUDIT FEES	273	270	220	220	220	230
243-733.00-902.000	PUBLISH/LEGAL NOTICES	18	50	50	50	50	50
243-733.00-956.000	MISCELLANEOUS	-	-	-	-	-	-
Total		**$ 8,706**	**$ 20,320**	**$ 20,270**	**$ 20,270**	**$ 20,270**	**$ 20,280**

DEPT 734.00 REMEDIATION PLANS

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
243-734.00-957.004	REMED PYMT #4-ESKER SQU	$ -	$ 4,940	$ 5,080	$ 5,590	$ 5,700	$ 5,810
243-734.00-957.006	REMED PYMTS-PLAN #6, WIL	209,580	333,650	333,090	337,560	344,810	352,210
243-734.00-957.007	REMED PYMT-PLAN #7, 4495	10,618	10,790	10,390	9,010	9,220	9,430
243-734.00-957.008	REMED PYMT #8-MSUFCU	-	2,780	1,490	6,570	6,710	6,840
Total		**$ 220,198**	**$ 352,160**	**$ 350,050**	**$ 358,730**	**$ 366,440**	**$ 374,290**

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

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

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

The Local Brownfield Revolving Fund may carry out its activities throughout Delhi Township. The objectives are as follows:

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

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

For 2021, tax capture of $0 is anticipated along with $35,270 of expenditures, decreases of $390,000 and $395,060 from the 2020 budget. The large decreases are due to the anticipated completion of 2 State of Michigan grants during 2020. For 2022, tax capture of $0 is anticipated along with $20,270 of expenditures. For 2023, tax capture of $0 is anticipated along with $20,280 of expenditures.

LOCAL BROWNFIELD REVOLVING FUND SUMMARY

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
Revenues						
Taxes	$ 4,237	$ -	$ -	$ -	$ -	$ -
Other Revenue	55,129	390,000	390,000	-	-	-
Total Revenue	**59,366**	**390,000**	**390,000**	**-**	**-**	**-**
Expenditures						
Community and Economic Developmt						
Administration	13,469	50,330	35,270	15,270	10,270	10,280
Remediation	98,596	380,000	380,000	20,000	10,000	10,000
Total Expenditures	**112,065**	**430,330**	**415,270**	**35,270**	**20,270**	**20,280**
Revenues over (under) expenditures	**(52,699)**	**(40,330)**	**(25,270)**	**(35,270)**	**(20,270)**	**(20,280)**
Fund Balance, Beginning	**212,618**	**159,919**	**159,919**	**134,649**	**99,379**	**79,109**
Fund Balance, Ending	**$ 159,919**	**$ 119,589**	**$ 134,649**	**$ 99,379**	**$ 79,109**	**$ 58,829**

LOCAL BROWNFIELD REVOLVING FUND REVENUE

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
643-000.00-403.020	PROP TAXES-2350 CEDAR #2	$ 4,237	$ -	$ -	$ -	$ -	$ -
643-000.00-570.000	STATE GRANTS	55,129	390,000	390,000	-	-	-
Tota		**$ 59,366**	**$ 390,000**	**$ 390,000**	**$ -**	**$ -**	**$ -**

DEPT 735.00 LOCAL SITE REMEDIATION

GL Number	Description	2019 Activity	2020 Budget	2020 Projected	2021 Budget	2022 Forecast	2023 Forecast
643-735.00-801.000	LEGAL FEES	$ 8,454	$ 20,000	$ 20,000	$ 10,000	$ 10,000	$ 10,000
643-735.00-801.000-D	LEGAL FEES	4,724	30,000	15,000	5,000	-	-
643-735.00-807.000	AUDIT FEES	273	280	220	220	220	230
643-735.00-818.000	CONTRACTUAL SERVICES	48,230	20,000	20,000	20,000	10,000	10,000
643-735.00-818.000-D	CONTRACTUAL SERVICES	50,366	360,000	360,000	-	-	-
643-735.00-902.000	PUBLISH/LEGAL NOTICES	18	50	50	50	50	50
Total		**$ 112,065**	**$ 430,330**	**$ 415,270**	**$ 35,270**	**$ 20,270**	**$ 20,280**

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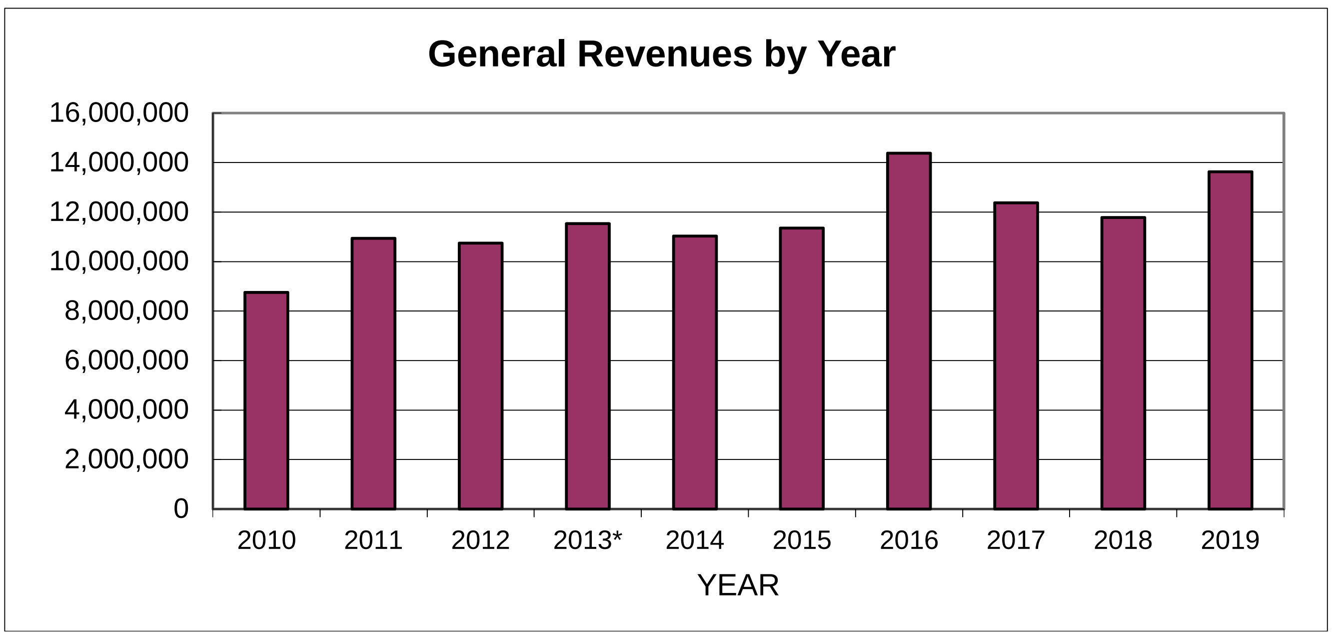
General Revenues by Source - 10 Year History
General, Special Revenue, and Debt Service Funds

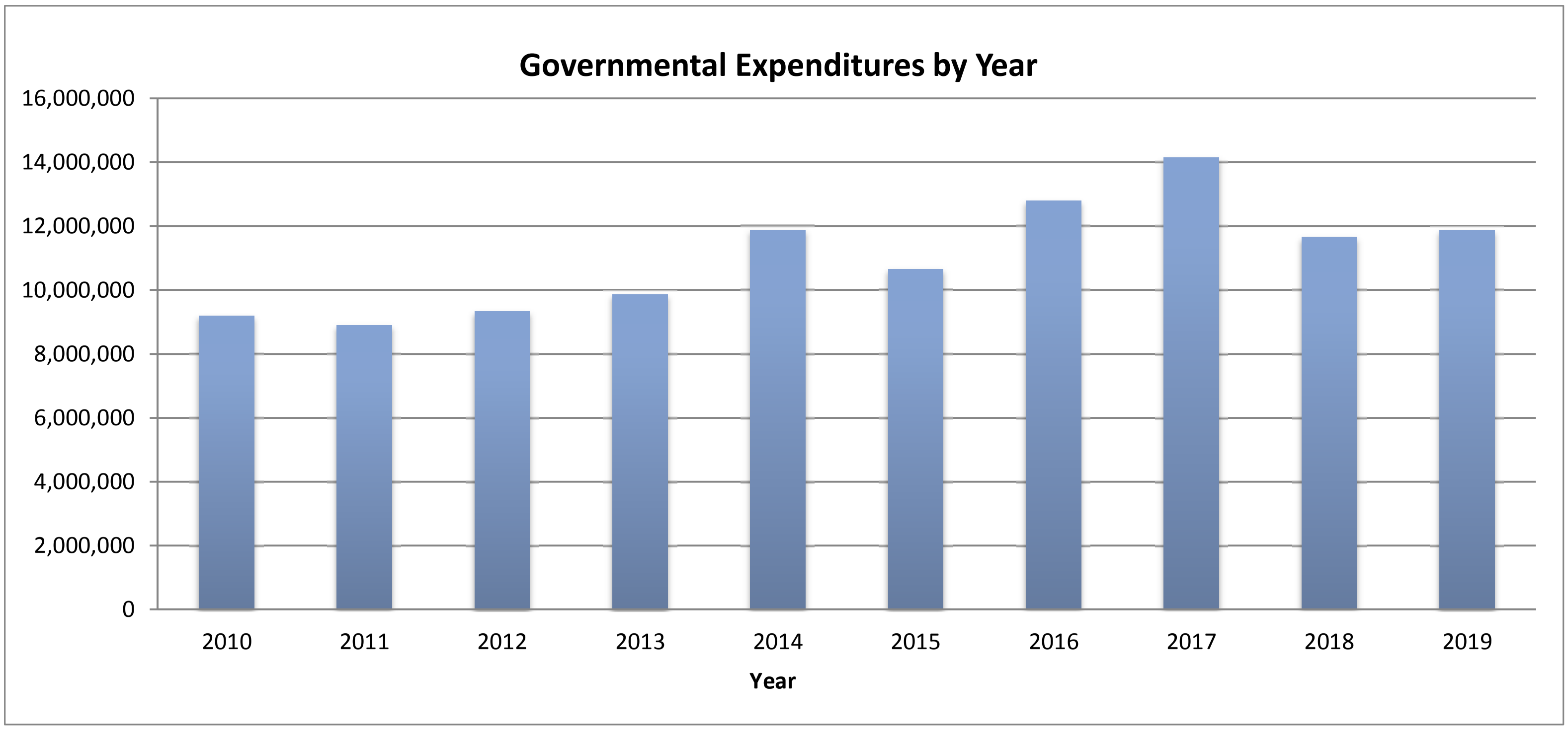
Description	2010	2011	2012	2013*	2014	2015	2016	2017	2018	2019
Taxes	$ 3,642,755	$ 5,393,489	$ 5,131,573	$ 5,311,409	$ 5,350,366	$ 5,414,764	$ 5,326,842	$ 5,629,525	$ 5,597,193	$ 6,885,125
Licenses & Permits	206,255	226,356	181,376	252,149	304,387	505,784	782,674	659,866	506,939	467,764
Federal Sources	142,939	115,589	86,276	120,341	134,019	77,690	-	67,574	67,289	64,101
State Sources	1,485,733	2,010,961	2,101,171	1,978,618	2,247,821	2,256,836	2,160,985	2,517,650	2,535,587	2,562,464
Other Intergovernmental	310,370	149,139	185,171	95,031	159,610	143,493	140,471	133,313	157,959	627,884
Special Assessments	353,122	357,591	368,660	-	-	-	-	-	-	-
Charges for Services	1,852,940	1,936,354	1,942,533	743,296	1,488,674	1,616,868	792,292	1,674,104	1,580,852	1,644,672
Interest Income	39,751	16,751	9,694	20,802	23,388	25,299	337,421	53,537	96,858	156,111
Franchise Fees	-	-	-	443,210	472,391	494,517	515,565	512,700	511,306	509,281
Other Revenue Sources	-	-	-	1,200,000	9,480	-	1,294,586	348,000	180,000	-
Other	715,166	739,263	733,966	1,367,180	839,559	816,433	3,028,515	774,945	543,149	707,683
Total	$ 8,749,031	$ 10,945,493	$ 10,740,420	$ 11,532,036	$ 11,029,695	$ 11,351,684	$ 14,379,351	$ 12,371,214	$ 11,777,132	$ 13,625,085

*Revenue account classifications changed in 2013.



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

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Gov't	$ 2,104,089	$ 1,959,161	$ 2,022,682	$ 1,963,113	$ 2,187,982	$ 2,225,673	$ 2,374,918	$ 2,116,375	$ 2,334,714	$ 2,290,969
Public Safety	3,951,764	4,165,152	4,438,719	4,534,015	4,639,103	4,899,100	4,798,000	5,039,452	5,335,907	5,444,224
Infrastructure	536,245	496,722	686,620	864,688	1,253,563	669,875	800,005	1,227,575	653,567	681,877
Community Dev	588,014	608,433	553,021	605,837	574,711	604,369	779,410	781,810	771,515	686,346
Rec & Cultural	725,571	712,694	746,417	702,820	761,143	707,045	837,791	783,752	909,431	1,111,688
Other	348,663	321,261	386,527	389,846	559,533	486,476	972,508	520,027	574,306	792,496
Capital Outlay	167,278	321,559	289,385	537,743	1,477,912	647,425	1,678,912	2,874,880	314,173	73,853
Debt Service	762,501	308,652	210,363	263,427	426,493	409,856	555,618	799,703	764,920	783,802
Total	**$ 9,184,125**	**$ 8,893,634**	**$ 9,333,734**	**$ 9,861,489**	**$ 11,880,440**	**$ 10,649,819**	**$ 12,797,162**	**$ 14,143,574**	**$ 11,658,533**	**$ 11,865,255**

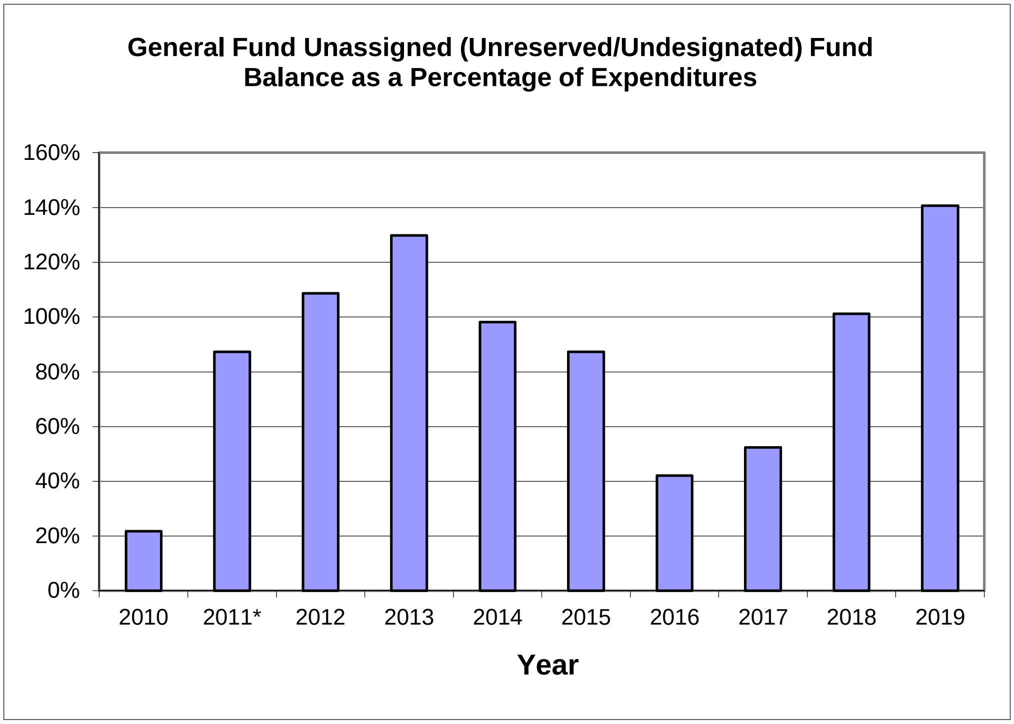


General Fund Balance Compared to Annual Expenditures
10 Year History

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

December 31	Nonspendable, Restricted & Committed (Reserved) Fund Balances	Unassigned (Unreserved/ Undesignated) Fund Balance	Annual Expenditures Before Other Financing Uses	Unassigned Balance as Percent of Expenditures
2010	29,070	1,767,891	8,110,990	22%
2011*	102,951	3,874,217	4,436,400	87%
2012	147,322	5,236,188	4,814,572	109%
2013	80,935	6,202,283	4,778,102	130%
2014	60,287	6,103,706	6,217,267	98%
2015	90,083	6,687,447	7,658,688	87%
2016	5,702,630	3,070,429	7,299,619	42%
2017	2,370,589	4,478,858	8,542,791	52%
2018	1,159,765	6,112,813	6,040,448	101%
2019	1,541,032	7,277,411	5,173,928	141%

** Increase in Unassigned Fund Balance beginning in 2011 is due to passage of public saftey millages. Decrease in annual expenditures is the result of Fire and Police expenditures being moved to separate funds. Additional millages for the Parks & Fire EMS Equipment & Vehicle Fund were approved for 2018. When amounts transferred out to support Fire, Police & Parks Funds in 2019 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 88%*



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

December 31	Real Property	Personal Property	Leased Land	Total Taxable Property	Real Property as Percent of Total Taxable Property
2011	681,521,289	51,960,500	134,900	733,616,689	93%
2012	647,847,526	54,694,700	118,907	702,661,133	92%
2013	641,960,123	52,927,953	118,567	695,006,643	92%
2014	644,511,412	54,904,915	905,477	700,321,804	92%
2015	662,443,483	57,908,100	116,300	720,467,883	92%
2016	673,566,414	50,881,900	113,801	724,562,115	93%
2017	694,866,080	43,932,300	114,824	738,913,204	94%
2018	722,163,685	42,736,200	117,234	765,017,119	94%
2019	761,588,638	42,464,000	156,645	804,209,283	95%
2020	785,087,637	40,377,600	158,756	825,623,993	95%

State Equalized Value

December 31	Amount
2011	759,387,951
2012	723,234,171
2013	721,146,073
2014	734,236,096
2015	768,863,084
2016	795,560,222
2017	826,677,275
2018	845,607,500
2019	907,391,800
2020	957,953,275

Property Tax Levies and Collections - 10 Year History

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected with the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/19	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	4,336,310	4,325,485	99.8%	6,358	4,331,842	99.9%
2011	5,872,671	5,852,639	99.7%	14,193	5,866,832	99.9%
2012	5,663,616	5,643,714	99.6%	15,085	5,658,799	99.9%
2013	5,614,077	5,594,097	99.6%	16,599	5,610,696	99.9%
2014	5,343,452	5,109,083	95.6%	12,346	5,121,429	95.8%
2015	5,430,658	5,244,671	96.6%	14,780	5,259,451	96.8%
2016	5,229,524	5,066,873	96.9%	9,553	5,076,426	97.1%
2017	5,247,805	5,089,664	97.0%	7,844	5,097,508	97.1%
2018	5,359,223	5,203,092	97.1%	8,673	5,211,765	97.2%
2019	6,732,257	6,564,936	97.5%	14,779	6,579,715	97.7%

Note: 12/31 Tax levy is for following fiscal year.
Ingham County reimburses the Township for all delinquent real property tax.

Top 20 Taxpayers

Rank	Name	2020 Tax	2020 SEV	2020 Taxable Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	200,210	15,582,700	15,493,368	25	1.88%
2	WILLOUGHBY ESTATES II, LLC	155,773	12,707,200	12,054,566	1	1.46%
3	DART CONTAINER CORP	98,653	9,515,800	8,129,688	23	0.98%
4	WOODLAND LAKES INVESTMENT GROUP	94,397	8,902,500	7,304,937	2	0.88%
5	RSDC OF MICHIGAN LLC	75,790	6,362,400	5,960,738	2	0.72%
6	COMCAST OF MICHIGAN LLC	58,055	4,498,800	4,492,596	4	0.54%
7	DTN PROPERTIES	54,287	4,666,800	4,201,078	43	0.51%
8	THEROUX DEVELOPMENT CO	53,515	5,087,600	4,141,286	7	0.50%
9	BONDARENKO LTD LLC	52,792	5,150,400	4,085,373	26	0.49%
10	TMT DELHI LLC	39,203	3,182,300	3,033,766	1	0.37%
11	DTN ASPEN RIDGE APPARTMENTS, LLC	38,021	3,359,900	2,942,231	2	0.36%
12	ASPEN LAKES ESTATES I LLC	36,457	4,341,500	2,821,252	1	0.34%
13	YES STONEGATE LLC	35,252	3,279,800	2,727,999	4	0.33%
14	SENIOR CARE EQUITIES #11 LLC	31,035	2,507,100	2,401,617	1	0.29%
15	DELHI PARTNERS LIMITED DIVIDEND	30,927	2,795,400	2,393,301	2	0.29%
16	YES DELHI MANOR	30,597	2,858,000	2,367,747	3	0.29%
17	DTN ENTERPRISES LLC	29,528	3,074,500	2,285,015	3	0.28%
18	DTP ASSOCIATES LLC	27,218	2,259,200	2,106,268	1	0.26%
19	HOLLOWAY DR PROPERITES, LLC	25,051	2,102,800	1,938,547	1	0.23%
20	OLD ORCHARD - HOLT LLC	24,939	2,812,800	1,929,914	3	0.23%
	Total Top 20	**1,191,700**	**105,047,500**	**92,811,287**		**11.24%**
	Total Entire Township			**825,623,993**		

2021 – 2026

DELHI CHARTER TOWNSHIP
CAPITAL IMPROVEMENT PROGRAM

Adopted by the Delhi Township Planning Commission

Date: May 11, 2020

DELHI CHARTER TOWNSHIP
2021 – 2026 CAPITAL IMPROVEMENTS PLAN
Table of Contents

INTRODUCTION

Delhi Charter Township faces the challenge of meeting the needs of its residents for public services and facilities with increasing costs and relatively fixed revenues. To effectively set project priorities, the Township has implemented a Capital Improvements Program (CIP) which began in 2006. Over the years, the process has continued to be refined to make it more useable and pertinent to the budget process.

WHAT IS A CAPITAL IMPROVEMENT?

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

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

WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?

A CIP is the preparation and updating of a proposed schedule of public works projects and related equipment to be built or purchased by the local municipality within a period of 6 years, including the current budget year. It covers the entire range of public facility and service requirements. The CIP includes anticipated future projects, and provides a suggested order of priority for those within the Capital Budget, along with cost estimates and the anticipated means of financing each project.

The first year in the CIP is referred to as the “capital budget” and includes those projects that will be recommended for funding in the upcoming fiscal year. *These projects will be considered for inclusion in the Township’s adopted budget.* The following five years of projects make up the “Capital Improvements Program” and serve as a mechanism for tracking, anticipating and planning for future needs.

WHAT ARE THE BENEFITS OF A CAPITAL IMPROVEMENTS PROGRAM?

- Focusing Attention on Community Goals, Needs, and Capabilities.
- Achieving Optimum Use of the Taxpayer's Dollar.
- Serving Wider Community Interests.
- Encouraging a More Efficient Governmental Administration.
- Improving Intergovernmental and Regional Cooperation.
- Maintaining a Sound and Stable Financial Program.
- Enhancing Opportunities for Participation in Federal and State Grant Programs.

[*]The Contents of This Chapter Were Adapted from: Capital Improvements Programming in Local Government by HUD, Second Printing, 1970, published by USGPO, Washington, D.C. 20402 and Capital Improvements Programs: Linking Budgeting and Planning by Robert A. Bowyer, Planning Advisory Service Report No. 442, 1993, published by the American Planning Association, 1313 E. 60th Street, Chicago, Illinois 60637.

WHY UPDATE IT ANNUALLY?

The CIP is updated annually to fine-tune the capital budget, reflect changing economic conditions and the need for additional projects. Adjustment is also made to the priority of projects, as necessary.

QUALIFYING EXPENDITURES UNDER THE CAPITAL IMPROVEMENTS PROGRAM

To be considered a Capital Improvement, and be included in this CIP, expenditures must meet at least one of the following criteria:

1. Major, non-recurring expenditure, generally greater than $20,000, that may have a useful life of at least five years, including but not limited to:
    - Major equipment purchases,
    - Significant acquisitions of land for public purpose,
    - Construction of a new facility or expansion/alteration of an existing one, including a non-recurring rehabilitation or major repair of all or part of a building, its grounds or other facility.
2. Any planning, feasibility, engineering, or design study related to a capital improvement.

Projects that do not meet the criteria above are generally not appropriate for inclusion in the CIP and are submitted as a part of the Township's annual operating budget. Some exceptions are made if it is determined that inclusion of the information will benefit long range budgeting and planning for the community.

INFORMATION ABOUT DELHI'S OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY

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

The Downtown Development Authority (DDA) was created by the Township Board in 1987 to facilitating public improvements and economic development within the DDA area. In addition to helping to offset the cost associated with services received from the Township, the DDA participates and provides funding for many significant public projects. The DDA's capital projects have been added to this CIP so that a more accurate scope can be reflected.

PROJECT RANKING AND DESCRIPTIONS

All projects submitted for inclusion in the 2021 - 2026 CIP are reviewed by the Township Manager, and Department leaders, to establish a priority ranking for each project according to its economic and physical necessity and the benefits anticipated to be gained by Township residents and personnel. The Township Manager establishes the final recommended priority level. The priorities are based on a classification system adapted from Principles and Practice of Urban Planning, published in 1968 by the International City Manager's Association (pp. 392-394), as follows:

Priority A (Urgent)	Projects which cannot reasonably be postponed. These may be needed to complete an essential or a partially finished project, or to maintain a minimum level of service in a presently established Township program. Also, any project needed to address an emergency.
Priority B (Necessary)	Projects which should be carried out within a few years to meet the anticipated needs of a current Township service, or replacement of unsatisfactory facilities.
Priority C (Desirable)	Projects needed for the proper expansion of a Township service. The exact timing of which can wait until funds are available.
Priority D (Deferrable)	Projects which would be needed for ideal operation, but which cannot yet be recommended for action. They can be postponed without detriment to present services.

Projects that are given the same classification can be distinguished further by the Township Manager and the Township Board for budget purposes based on public health and safety considerations, breadth of service area, or the availability of matching funding from other sources outside of the Township. In determining appropriate project funding levels throughout the program period, the Township Manager may exercise one or more of the following options:

- Recommend funding the project in the year and the amount requested by the Department.
- Recommend that the project not be funded at all.
- Recommend partial funding of the project in the year requested.
- Recommend delaying funding of the project to another year.
- Recommend setting aside a portion of the requested money each year to save enough to fund the project in some future year.

The project classifications serve as a guide in preparing the annual Township budget and aid the Township Board in making project funding decisions. The assigned priority level, anticipated funding amount and descriptions of each project appear later in this document.

STATUS OF CURRENT YEAR'S CAPITAL BUDGET PROJECTS (FY 2020)

2020 Project Description	Status	Original Amt. in 2020 CIP	Actual 2020 Funding Level
2020 General Fund Projects			
Holt 2 Mason Trail This project includes the construction of a non-motorized pathway from Esker Landing Park to College Road. The trail will then connect to the City of Mason's Hayhoe River Walk trail in the near future, but this connection will be completed by others. The Township will play an active partnership roll in facilitating this future connection.	This project will be submitted to Ingham County for funding using trail millage dollars. In 2019, $1M in County funds were awarded to the project. This will be spent on Phase I of the implementation project. In early 2020 the Township was notified that the County would award the remaining funds necessary for Phase 2. This project should be completed by 2022.	$3 M	$3 M
Sidewalk Program and Construction Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.	This project will be postponed in 2020 due to the COVID-19 situation. Given personal economics, asking property owners to participate at the 50% level for sidewalk repairs would not be prudent. The project will resume in 2021.	$110,000	$15,000
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.	This project will occur in 2020. Construction will be funded using a SR2S grant, which has been awarded in the amount of $941,981. The Township will fund engineering and project oversight.	$1.14 M	$1.14 M
ICRD McCue Road Improvement Project (50/50 funding) 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	This project will be postponed until 2021. The ICRD has indicated that they will not be able to complete this project in 2020 and so asked for it to be deferred until 2021.	$1M	$0M

"saved" its annual allocation for several years to provide adequate funding for the project. As of 2019, the total amount "saved" is $698,208.48 (50/50 county/twp.), so it is anticipated that funding will be available in 2020 for this project.			
<u>Cemetery Capital Improvements</u> 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.	This project is on-going an occurs annually. It will occur in 2020.	$15,000	$15,000
<u>Columbarium at Maple Ridge Cemetery</u> 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.	This project may occur in 2020. The total project may be phased over several years, but the exact schedule has not been determined currently.	$175,000	$175,000
<u>Willoughby Road Sidewalk</u> In 2020, the ICRD anticipates reconstruction of Willoughby Road between College Road and approximately the railroad tracks. The Township's Complete Streets Ordinance requires that we evaluate the feasibility of installing pedestrian facilities as a part of any road project. This area has been previously identified as a desired pedestrian route, making key connections to the trail system. The Township will work with the ICRD to determine feasibility and costs. However, it is estimated that this could cost approximately $400,000.	This project will be postponed until 2021 per the ICRD.	$400,000	$0
<u>Replacement of Sherriff's Department Building Parking Lot</u>	This project will be postponed until 2021 due to COVID-19 related revenue loss.	$65,000	$0
<u>2020 Sewer Fund Projects</u>			
<u>Vehicle Purchase</u> This project includes the ongoing replacement of vehicles.	At the end of the 2019 FY, vehicles were purchased pursuant to the current vehicle replacement schedule for both 2019 and 2020	$60,000	$137,000 (2019 & 2020)

	replacements.		
POTW Camera System & Gate Security	This project includes the security and fire system, as well as the man down safety systems. It will be completed in 2020.	$1,073,960	$1,073,960
Lift Station Control Panel & PLC Replacement 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 completed in 2020. It includes the installation of fiber to lift stations and associated PLCs.	$200,000	$230,000
POTW Sludge Mixing Improvements 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 completed in 2020.	$764,000	$900,000
POTW Secondary Rehabilitation 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 completed in 2020.	$1,540,000	$2,000,000
POTW Valve Actuator Replacement 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 completed in 2020.	$144,000	$150,000
POTW Tertiary Pump Station Tank Rehabilitation	This will be completed in 2020 using bond funds. It was identified as part of the 2017 Asset Management planning process.	$582,000	$625,000
POTW Influent Pump Replacement 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.	This will occur in 2020.	$400,000	$480,000
POTW Lab Cabinets Replacement 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.	This project will be completed in 2020. This includes the purchase of the cabinets and associated work to install and refresh the lab space.	$110,000	$110,000
Stormwater Removal Program This project involves finding and	This project will be postponed and likely incorporated into a different	$50,000	$0

replacing/repairing cross connections between the storm water and waste water collection systems and will be implemented in phases annually.	effort.		
<u>Generators</u> 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.	These replacements will occur annually until all replacements have been made. The 2020 generator replacement includes one that was ordered in 2019, but will be installed in 2020.	$100,000	$200,000
<u>Mixers and Airflow Improvement</u> 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.	This project will be completed in 2020.	$600,000	$667,000
2020 Fire Fund			
<u>Refurbish 2010 Lifeline Ambulance</u>	This project will occur.	$170,000	$180,000
2020 Downtown Development Authority			
<u>Realize Cedar Implementation</u> This project involves the reconstruction of Cedar Street to include important pedestrian, safety, and community placemaking improvements.	This project will be completed in 2020, and will include the installation of a pedestrian signal at Delhi Commerce Drive and landscaping within the roundabout, as well as potentially several other minor projects.	$6.4 M	$6.4 M
<u>Replacement of Farmer's Market Roof</u>	This project will be postponed until 2021, and will be incorporated into a proposed expansion of the market building.	$50,000	$0

2021 Capital Budget

Priority Level:	Project Description:	Current Estimate:
General Fund		
C	<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.	$110,000
B	<u>Holt 2 Mason Trail Construction</u> The Ingham County Board of Commissioners has stated that they will award County Parks Millage funding for the construction of this project. The Township plans to complete engineering during 2019 using the initial $1M granted by the County. Construction was awarded in 2020 for Phase 2 of the project, which will occur in 2020-2022.	$3 M
B	<u>ICRD McCue Road Improvement Project (50/50 funding)</u> The Township will match funding made available by the ICRD who will complete a	$1 M

	significant project along McCue Road between Eifert Road and Onondaga Road. The Township has "saved" its annual allocation for several years to provide adequate funding for the project. As of 2020, the total amount "saved" is approximately $1M (50/50 county/twp.), so it is anticipated that funding will be available in 2021 for this project.	
B	<u>Replacement of Sherriff's Department Building Parking Lot</u>	$80,000
C	<u>Cemetery Capital Improvements</u> 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.	$15,000
	<u>Sewer Fund Projects</u>	
B	<u>Vehicle Purchase</u> This project includes the ongoing replacement of fleet vehicles.	$50,000
B	<u>Generators</u> This project includes the ongoing replacement of the portable generators used to provide backup power to the lift stations. Replacements were identified as part of the 2017 Asset Management planning process and are expected to occur each year until all have been replaced.	$100,000
C	<u>Grit Handling</u> This project includes the installation of grit handling equipment at the POTW. Design is anticipated to begin in 2021, with construction beginning in 2022. The total anticipated project cost is listed here at this time.	$2.5 M
C	<u>Solids Handling Building</u> This project includes the design and construction of a solids handling building that would house the grease handling equipment, scrappy and sludge water reduction equipment. There would also be space for the boiler/generator. Construction would occur using anticipated 2021 bond issue proceeds. If the project moves forward, design would occur in 2021 and construction in 2022. The total anticipated project cost is listed here at this time.	$3.6 M
C	<u>Evoqua Cover Rehabilitation</u> 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 would be paid for with a 2021 bond issue. If the project moves forward, design would occur in 2021 and construction in 2022. The total anticipated project cost is listed here at this time.	$650,000
C	<u>Boiler/Generator</u> This project would include the boiler/generator which would be installed in the proposed solids handling building. If failure of the current equipment occurs first, it is possible that replacement will need to occur sooner. This project would be paid for using the 2021 bond issue funds. If the project moves forward, design would occur in 2021 and construction in 2022. The total anticipated project cost is listed here at this time.	$750,000
C	<u>Collection System Improvements</u> These projects are ongoing repairs/rehabilitation and replacements to the collection system (sewers). Funds used will include cash generated from the prior year's connection fees and bonds, if needed. The amount in 2021 includes connection fees	$475,000

	from 2019 & 2020.	
B	Odor Media Replacement This project is necessary to replace the odor reduction media at the POTW and Lift Station D.	$27,000
B	Concrete Repair This project includes the repair or replacement of faulty concrete and mortar.	$120,000
B	Roof Replacements & Repairs Repair and replacement of roofs at various DPS/POTW properties. This is an ongoing annual program that will conclude in 2026 with a total estimated total end cost of $310,000.	$140,000
C	Roadway Repair & Replacement Repair and replacement of roadways at POTW/DPS and/or lift stations. This is part of an ongoing program that will conclude in 2026 and have a total estimated cost of $810,000.	$270,000
	Fire Fund	
C	Replacement of 1997 Tanker & 1993 Pierce Engine These trucks will be replaced with a single Pumper-Tanker, thus reducing the fleet by 1 vehicle. This will save associated maintenance and operational costs, while increasing the usefulness of the fleet.	$650,000
C	Purchase EMS Cots This project includes the purchase and installation of Stryker power cot and loader for 2 ambulances in 2021. This is required to maintain state and federal compliance with standards.	$46,000
C	Replace Car 21 This project includes the replacement of the 2013 Explorer with a 2020/2021 Full-size Truck. This will be a better fit for command response.	$40,000
	Downtown Development Authority	
B	Remodel Farmers Market building This project includes adding onto the south side of the market and replacing the roof.	$100,000
C	Strategic Redevelopment This project will include potential property purchases, environmental testing, demolitions and redevelopment of properties that align with the DDA's strategic reinvestment, economic development and redevelopment goals.	Up to $1.4 M (this could occur over several years)
	Parks, Trails & Recreation Fund	
B	Mowing Equipment Purchase This project includes the replacement of mowers necessary to maintain Township parks and properties as well as school properties.	$60,000

CAPITAL IMPROVEMENTS PROGRAM
Years 2022-2026 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
General Fund			
B	Street Improvements	2022	$66,000

	Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community.	2023 2024 2025 2026	$66,000 $66,000 $66,000 $66,000
B	Sidewalk Program and Construction Ongoing implementation of the ADA Transition plan, other sidewalk improvements to promote and improve walkability, including the 50/50 repair program.	2022 2023 2024 2025 2026	$110,000 $110,000 $110,000 $110,000 $110,000
C	Cemetery Capital Improvements 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.	2022 2023 2024 2025 2026	$15,000 $15,000 $15,000 $15,000 $15,000
B	Willoughby Road Sidewalk In 2022, the ICRD anticipates reconstruction of Willoughby Road between College Road and approximately the railroad tracks. The Township's Complete Streets Ordinance requires that we evaluate the feasibility of installing pedestrian facilities as a part of any road project. This area has been previously identified as a desired pedestrian route, making key connections to the trail system. The Township will work with the ICRD to determine feasibility and costs. However, it is estimated that this could cost approximately $400,000.	2022	$400,000
Parks, Trails & Recreation Fund			
C	Playground Upgrades at Kiwanis Park Donations and volunteer participation would be sought for this project.	2023	$200,000
B	Kiwanis Park Tennis Court Reconstruction This project will include the reconstruction of tennis courts that have reached the end of their useful life and now must be replaced. Ongoing maintenance and repair has occurred for many years but is no longer effective. The Township will seek to share costs with the Holt Public School District for this project. This project's timing will be impacted by the Holt 2 Mason Trail project.	2022	$250,000
C	Replacement of Small Bathroom at Valhalla Park by Ballfields The current bathroom facility is inadequate and should be replaced with a more functional facility. Grant funding will be sought for this project.	2022	$100,000
C	Upgrade of Playground/Facilities at John Taylor Memorial Park This is a neighborhood driven project that would make use of donations and grass-roots initiatives and involvement.	2023	$100,000

Sewer Fund			
C	Generator Interconnection 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). Design will occur in 2024, with construction in 2025.	2024	$65,000
B	POTW Pole Barn Replacement Replace pole building constructed in 1978. This project would be funded using a 2024 bond issue and would occur over 2 years.	2024	$53,000
		2025	$697,500
B	Pine Tree Road Forcemain 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 force main. This project will be paid for with the 2024 bond issue. Design is anticipated to occur in 2024, with construction commencing in 2025.	2024	$1M
B	DPS/POTW Roadway Repair & Replacement This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.	2023	$270,000
		2024	$90,000
		2025	$90,000
		2026	$90,000
B	Roof Replacements and Repairs This project will include the repair and replacement of roofs on various POTW/DPS buildings.	2022	$50,000
		2023	$50,000
		2024	$50,000
		2025	$50,000
		2026	$50,000
B	POTW Transformers & Switch Replacement 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 cash.	2022	$120,000
C	Bio-Gas Storage This project will include the design and construction of a facility for the storage and use of gas generated by the digester. It would allow the POTW to use gas for power generation during times when it is not currently possible. The project would reduce or eliminate reliance on external power supplies. The project would be funded using a 2024 bond issue. Design would occur in 2024, with construction commencing in 2025, if the project is determined feasible.	2024	$700,000
B	Replace 4" portable pump Replacement of a portable pump that will be past its useful life and is necessary for operation of POTW/DPS and lift stations.	2025	$75,000
C	Replacement of Camera Truck Estimated end of useful life.	2025	$450,000

B	Stormwater Removal Program This project involves finding and replacing/repairing cross connections between the storm water and waste water collection systems. A pilot project is proposed for a limited number of homes to assess return on investment and future feasibility of additional project work.	2026	$150,000
B	Collection System Improvements These projects are ongoing repairs, rehabilitation and replacements to the collection system (sewers). Funds used will include the connection fees from the prior year and cash.	2022	$150,000 + 2021 fees
		2023	$150,000 + 2022 fees
		2024	$150,000 + 2023 fees
		2025	$150,000 + 2024 fees
		2026	$150,000 + 2025 fees
B	Holt Road Force Main This project was identified through the development of the asset management plan and includes the repair or replacement of force main at Holt Road. It is anticipated that 2024 bond funds would be used, and that design would occur in 2024 with construction commencing in 2025.	2024	$750,000
B	Keller Road Sanitary Sewer Replacement 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. It is anticipated that 2024 bond funds would be used, and that design would occur in 2024 with construction commencing in 2025.	2024	$1,250,000
D	POTW Solar Array This project would include the installation of a solar array to supply power to the POTW. This project would only be advisable if it would be shown that the net operational savings would result in an acceptable payback period.	2025	$1 M
B	POTW Generator #1 & #2 Replacement This project was identified through the development of the asset management plan and includes the replacement of two generators at the POTW. It is anticipated that 2024 bond funds would be used, and that design would occur in 2024 with construction commencing in 2025.	2024	$700,000
B	Concrete Repairs This project is repairing concrete and mortar at DPS and the POTW.	2024	$100,000
B	Replacement Mowers for DPS/POTW	2022	$30,000
	End of useful life	2023	$15,000
Fire Fund			
B	EMS Cots This is a project to purchase and install Stryker power cot and loaders for 2 ambulances. The first phase of this project will	2022	$92,000

	occur in 2021. This is the second phase.		
B	Replacement of 2014 Tahoe	2024	$45,000
B	Replace/Re-chassis Medic 213	2025	$200,000
B	Replace/Re-chassis Medic 214	2023	$200,000
B	SCOTT SCBA replacement Purchase 30 Scott Self Contained Breathing Apparatus (SCBA) harnesses/bottles and rapid intervention packs to upgrade from the current 2007 SCBA also bringing DTFD into compliance with current NFPA guidelines.	2022	$215,000
DDA Fund			
B	Replace Parking Lot at Farmer's Market	2025	$125,000
B	Strategic Redevelopment This project will include potential property purchases, environmental testing, demolitions and redevelopment of properties that align with the DDA's strategic reinvestment, economic development and redevelopment goals.	2022-2026	$1.4M total over time period

EXHIBIT A:

Fleet Vehicle Rotation Schedule

#	Vehicle				
	DPS	**2020**	**2021**	**2022**	**2023**
27	1990 Ford F700 diesel Stake Rack/Dump Truck w/plow				
10	2007 Ford Ranger 4WD	**Sell**			
	2019 Ram 2500 1/2 ton truck 4WD	**Buy**			
26	2011 GMC Savana 2WD Van (10 yrs-IPP)		**Sell**		
	2021 New vehicle		**Buy**		
3	2012 GMC Sierra ext cab truck 4WD	**To Parks**			
	2020 Ford F-250 4WD Plow & Tow Pkg	**Buy**			
	2025 Plow Truck				
28	2012 GMC Sierra ext cab truck 4WD w/Tommy Gate (10 yrs-Scrappy)			**Sell**	
	2022 New vehicle			**Buy**	
23	2014 Ford F250 4WD	**To Parks**			
	2020 Ford F-250 4WD Plow & Tow Pkg	**Buy**			
	2025 Plow Truck				
12	2014 Ford F150 truck 2WD				
	2024 new vehicle				
14	2014 Ford F150 truck 2WD				
	2024 new vehicle				
4	2016 Ford E-350 Cutaway w/Knapheide KUV (10 yrs-Lift Stations)				
	2026 New vehicle				
9	2016 Ford F-550 Dump Truck				**To BG**
	2023 New dump truck				**Buy**
21	2016 GMC Sierra 4WD w/plow&tow package	**To BG**			
	2020 Ford F-250 4WD Plow & Tow Pkg	**Buy**			
	2025 Plow Truck				
22	2016 GMC Sierra 4WD w/plow&tow package	**To Parks**			
1	2017 Ford Explorer AWD SUV				**To CD**
	2023 New vehicle				**Buy**
2	2017 GMC Sierra 1500 ext cab 1500 4WD			**To CD**	
	2022 1/2 ton 4WD Crew Cab			**Buy**	
	2026 1/2 ton 4WD Crew Cab				
	BUILDING & GROUNDS	**2020**	**2021**	**2022**	**2023**
440	2000 Ford F250 ext cab (mow crew truck-2011)	**SELL**			
49	2006 Chevrolet Silverado 4WD				
441	2016 Ford Escape SE				
	2016 GMC Sierra 4WD w/plow&tow package	**From DPS**			
	2020 Ford F-250 4WD Plow & Tow Pkg				
	Dump Truck (purchase used-life expectancy 15-20 yrs)				
	2016 Ford F-550 Dump Truck				**From DPS**
	PARKS	**2020**	**2021**	**2022**	**2023**
43	1995 Chevrolet S10 Pickup				
12P/45	1996 Ford F150 (blue reg cab)				
41	1999 Ford F250 2WD				
401	1999 Ford Dump Truck				
48	2000 Ford Ranger (black)				
44	2000 Ford F250 w/plow	**SELL**			
41	2001 Ford F250 4WD				
47	2001 Ford Ranger (silver)				
50	2002 Chevrolet Tahoe				
424	2006 Chevrolet Silverado 4WD		**SELL**		
425	2006 Chevrolet Silverado 4WD		**SELL**		
461	2011 GMC Sierra 4WD				
	2020 Ford F-250 4WD Plow & Tow Pkg				
	2020 Ford F-250 4WD Plow & Tow Pkg				
	2012 GMC Sierra ext cab truck 4WD	**From DPS**			
	2014 Ford F250 4WD	**From DPS**			
	2016 GMC Sierra 4WD w/plow&tow package	**From DPS**			
	COMMUNITY DEVELOP.	**2020**	**2021**	**2022**	**2023**
58	2006 Dodge Dakota 4WD (4 door)			**SELL**	
56	2012 GMC Canyon ext cab truck 4WD				
521	2014 Ford Explorer 4WD				**SELL**
	2017 GMC Sierra 1500 ext cab 1500 4WD (DPS #2)			**From DPS**	
	2017 Ford Explorer AWD SUV (DPS #1)				**From DPS**
	2022 1/2 ton 4WD Crew Cab				
	ASSESSING	**2020**	**2021**	**2022**	**2023**
66	2008 GMC Canyon 2WD				
67	2008 GMC Canyon 2WD				
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.
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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.
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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.

Modified Accrual Accounting
A basis of accounting in which revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon thereafter. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.

NMTP
Non-Motorized Transportation Plan – A plan to create connections to nearby communities and important destination points with a connected internal network of sidewalks and shared-use paths and bikeways.

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

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

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

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

Other Services/Charges
Expenditures which include professional services, utilities, training, etc.

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

Personnel Costs
Includes payroll and fringe benefits.

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

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

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

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

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

SAD
Special Assessment District

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

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

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

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

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

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

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

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