

DELHI CHARTER TOWNSHIP
2074 Aurelius Road
Holt, MI 48842

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2022 BUDGET



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Table of Contents

Introduction

Organizational Chart.....	5
Board of Trustees/Executive Staff Listing.....	6
Budget Overview - Letter to Board Members	7
Township Profile.....	12
Readers' Guide.....	15
Fund Structure.....	16
Budget Process	18
Budget Calendar	19
Budgeting and Financial Policies and Procedures	20
Board Goals and Objectives.....	22
All Funds Combined Summary	28
All Funds Charts.....	29
All Funds Financial Summary 2020-2022.....	30
Capital and Infrastructure Items.....	33
Fee Schedule	35
Township Debt	37
Millage Rates.....	39
Township Staffing Summary.....	40

General Fund

Overview	41
Fund Summary.....	42
Charts-Revenue by Class, Expenditure by Function	43
General Fund Revenue Descriptions.....	44
Revenues Trends	47
Revenues by Account.....	49
Expenditure Summary by Department.....	50
Legislative	51
Manager	54
Accounting.....	57
Clerk.....	60
Information Technology	63
Treasurer.....	66
Assessing	69
Elections.....	73
Building and Grounds.....	76
Stormwater	78
Infrastructure	80
Community Development	81
Debt Service.....	84
Transfers Out	85



Special Revenue Funds

Fire Fund 87
Police Fund 93
Parks, Trail, and Recreation Fund 97
Fire EMS Equipment and Vehicle Fund 107
Water Improvement Fund 110

Debt Service Fund

2017 Special Assessment Street Improvement Debt Service 113

Capital Projects Fund

Capital Projects Fund 115

Enterprise Fund

Sewer Fund 117

Component Unit Funds

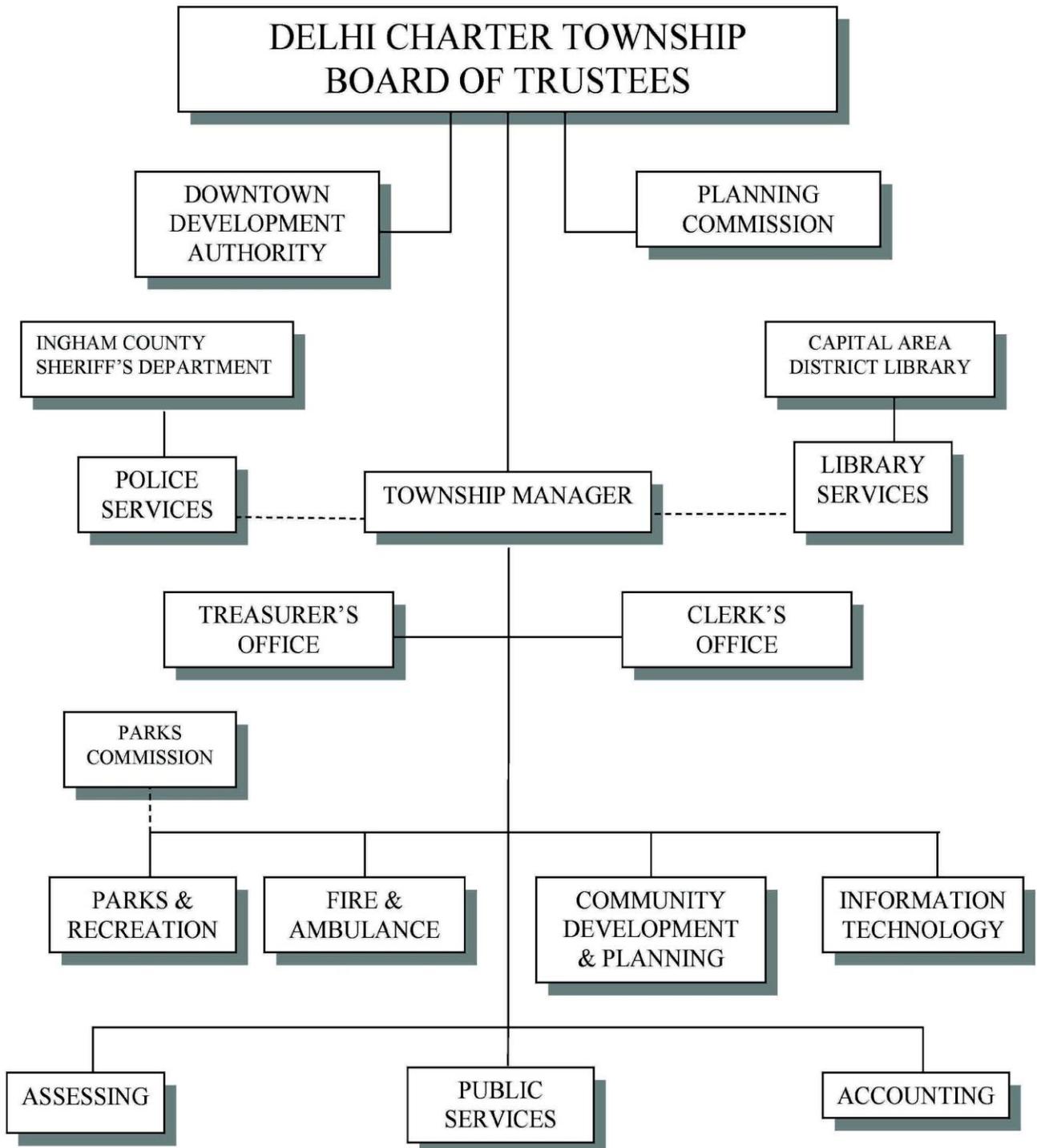
Downtown Development Authority Fund 129
DDA Debt Service Fund 140
Local Brownfield Revolving Fund 142
Brownfield Redevelopment Authority 145

Supplemental Information

General Revenues by Source – 10 Year History 149
General Expenditures by Function – 10 Year History 150
General Fund Balance Compared to Expenditures – 10 Year History 151
Value of Taxable Property – 10 Year History 152
Property Tax Levies and Collections – 10 Year History 153
Top 20 Taxpayers 154
Capital Improvement Program 155
Glossary 170



Delhi Charter Township Organizational Chart of Services





Board of Trustees

Supervisor	John Hayhoe
Clerk.....	Evan Hope
Treasurer.....	Tom Lenard
Trustee	Pat Brown
Trustee.....	Matt Lincoln
Trustee	TyJuan Thirdgill
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

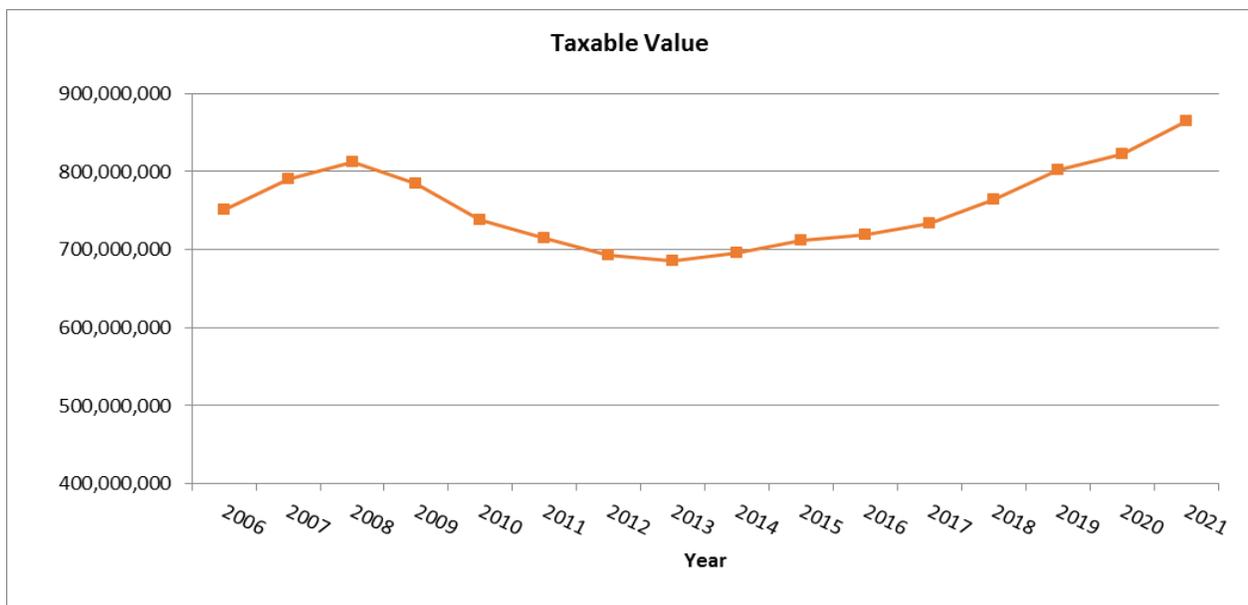
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2022 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 2022 budget totals \$29,542,740 for all funds, up from \$27,232,010 projected for 2021. A large share of the increase is due to increased spending for Public Works in the Sewer Fund and for the McCue Road project in the General Fund. There is also a significant increase in debt service as estimated payments for a 2022 sewer bond were included.

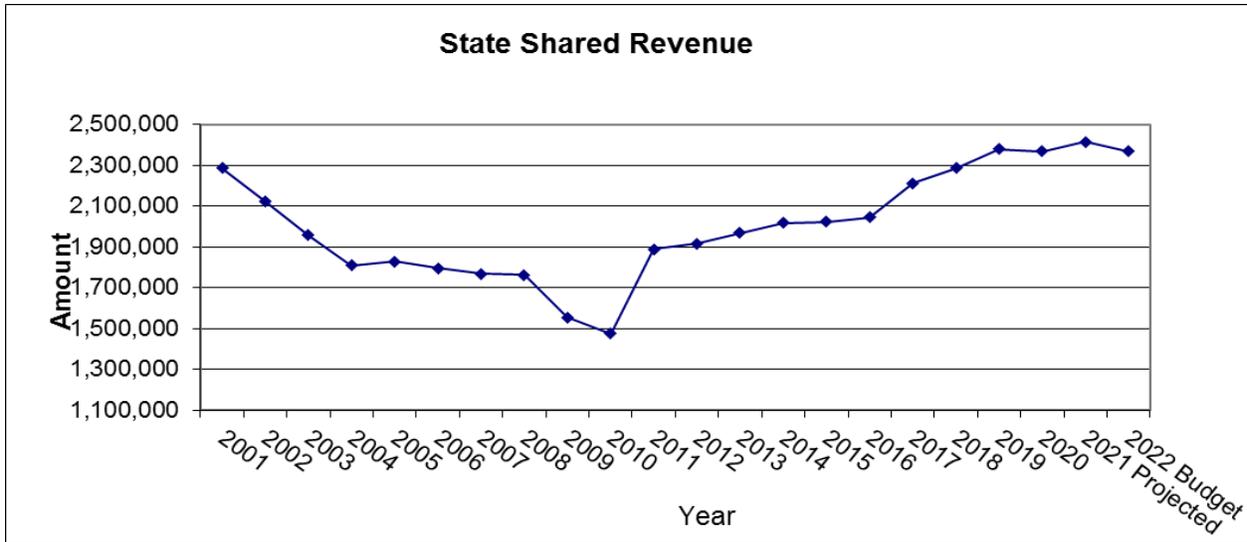
Financial Challenges to Township Budgets

- 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 5.00% in 2021. The Headlee Amendment limits tax revenue growth. As property values rebound from the 2008 low, 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, because of Headlee, the Township’s operating millage has been reduced to 4.2641 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.

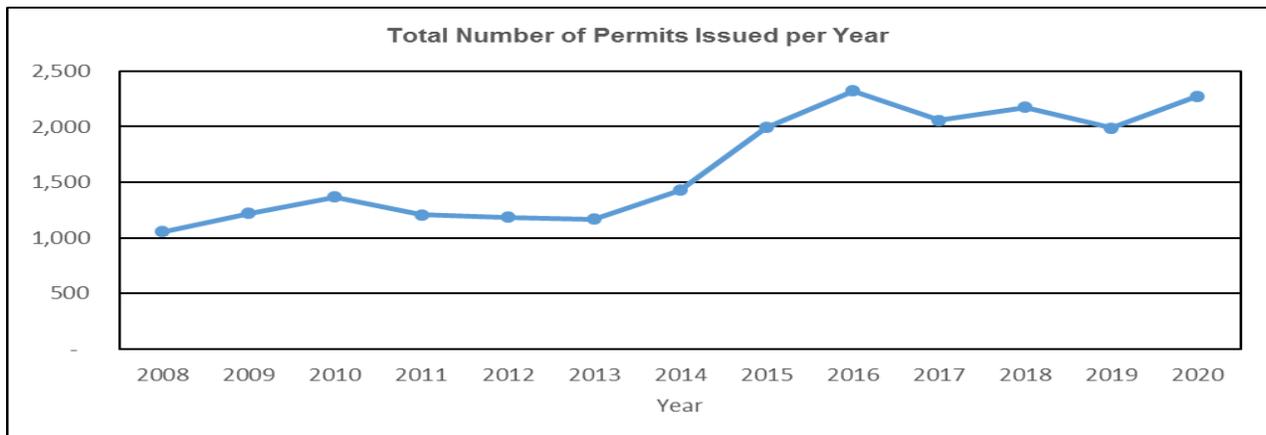




- The approval of all four millage proposals, effective in 2019, helps the Township sustain the current level of operations. The fire and emergency medical equipment and vehicles millage, which levies .50 mills, and the parks, trails and recreation millage, which levies 1.0 mills, will both need to be renewed by the voters in 2022. An educational plan and effort for these two millages is budgeted in 2022 to ensure that Township voters have the needed information prior to the election.
- 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. After 2001, the amount received fell dramatically. Revenue sharing is expected to account for only 29% of General Fund revenues in 2022. Additionally, the statutory portion was eliminated in 2012 and replaced with a new program that has qualification requirements. One uptick in this story of uncertain and declining state shared revenue was Delhi Township’s increase in population between the 2000 and 2010 censuses. The 2020 census results have been delayed by COVID-19 but will hopefully conclude with a continued increase in the Township’s population over the last 10 years.



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 began increasing in 2016 and has remained fairly consistent since. Construction is expected to continue at approximately the same pace going forward.





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 2020 and 2021 the Township took advantage of the Work Share program and federally funded unemployment payments to reduce staff costs. Participation in Work Share is not anticipated in 2022 due to the elimination of the pandemic premiums.

Traditionally, cost of living (COL) increases are applied to annual employee compensation schedules. A market study was conducted in 2017, comparing Township wages and benefits to similar employers. The increases recommended were 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. A 1.1% COL increase is budgeted for employees in 2022. However, there are signs that the rate of inflation could be significantly higher, which could result in a more significant impact in subsequent years.

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 2022 millage rate to 1.4842 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 1.4842 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.

As discussed above, in 2018, voters approved a 0.5 millage for fire and emergency medical equipment and vehicles, and the Township’s parks, trails, and recreation facilities millage at 1.0 mills. As in the case of the other millages, the Headlee Amendment decreases the millage rate to 0.4960 mills and 0.9921 mills, respectively. These four-year millages will provide funds to repair and replace fire, EMS and ambulance equipment and vehicles, and provide funds for restoring, operating, maintaining, acquiring, constructing, and equipping parks, trails, and recreation facilities. In 2022, pending the receipt of a DNR grant, the Parks millage will help repair the tennis courts at Kiwanis Park.



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 2022 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 \$6,621,780, which is \$1,108,050 more than the projected expenditures for 2021. The increase is mainly due to several factors. First, the Work Share program resulted in personnel savings in 2021. Secondly, the McCue Road improvement project is now expected to take place in 2022 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 (ICRD). The ICRD is responsible for all road improvement projects in the Township and retains legal jurisdiction over them. However, the 50/50 program enables the Township to contribute on a very limited basis to the repair or reconstruction of key roadways in the community. The elections department will also increase due to the August and November elections.

To enhance the quality of life for Township residents, the Township has been investing in non-motorized trails. Funded by various grants, as well as Township resources, and the sale of capital improvement bonds, the Sycamore Trail connects the Township's existing trail with Lansing's River Trail network. The partially grant funded Ram Trail, running along Holt Road, was completed in 2015. In 2016 the Non-Motorized Transportation plan was updated. In 2017 the Ram Trail II was completed, which was also funded with grant and general fund monies. In 2021 and 2022 the Hayhoe Trail will be constructed using a variety of funding sources. The Capital Projects Fund provides details on the Hayhoe Trail.

It is projected that expenditures and transfers-out will exceed revenues by \$1,259,530, leaving ending fund balance as a percentage of operating expenditures and transfers at 101%, 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 \$733,550 from the General Fund to supplement the Fire Millage Fund, a transfer of \$1,696,840 to the Police Millage Fund, and a transfer of \$473,960 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 2022. 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. The asset management study identified several areas requiring maintenance and improvement. Improvements funded by the 2018 Sewer Bonds are currently being completed. Further improvements are being planned, using bond funding and, potentially, funding available from the American Rescue Plan Act.

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 \$101,897,303. The net-debt outstanding on 12/31/21 will be \$25,107,954 (\$34,322,954 total outstanding less \$9,215,000 in revenue bonds and special assessment bonds). This is 25% of the legal debt limit.

Conclusion

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

Respectfully submitted,

Tracy Miller

Tracy Miller
Township Manager



Township Profile

Mission

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

Form of Government

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

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

Demographics

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



Services

There are many services provided by the Township. The Township provides full-time fire and ambulance services. Police protection is provided through a contract with the Ingham County Sheriff's Department. The Township's elected Park Commission oversees 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 years in 2019.

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 the end of 2019, that number rose to 11,372. Of that number, 7,835 were owner-occupied housing units, 2,997 were renter-occupied housing units, and 540 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 2019, 96% of the population had at least a high school diploma and 37.8% held a bachelor's degree or higher.

The median household income rose from 2010 to 2019. The median household income in 2010 was \$57,706. In 2019, it was \$66,498. Per capita income in 2010 was \$27,745 and \$33,230 in 2019.

In 2019 10.5% of families were below the poverty level. The jobless rate for Delhi Township in 2020 was 4.7% of the labor force, up from 2.1% in 2019 largely due to the Coronavirus National Pandemic. Ingham County's 2020 rate was 6.2% and the State of Michigan was 8.2%. Thus far for 2021 (through May), the jobless rate in Delhi Charter Township averaged 4.5%. The average during that same time in Ingham County was 5.9% and the State of Michigan was 5.0%.

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 - 2021**

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	609
Granger Construction	Commercial Construction	355
Orchid Orthopedic	Exotic Metal Fabricator	220
RSDC	Steel Processing	219
Kroger	Retail Grocery	186
Two Men & A Truck	Moving Company	175
Keller Williams Real Estate	Realty	168
Magna Power Train	Automotive Supplier	150
Block Imaging	Hospital Equipment Refurbishing	138
NexCare (Holt Sr. Care/Rehab)	Long Term Care	120



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 4 funds:

1. Downtown Development Authority (DDA) – Fund 248
2. Brownfield Redevelopment Fund – Fund 243
3. Local Brownfield Revolving Fund – Fund 242
4. DDA Debt Service Fund-Fund 394

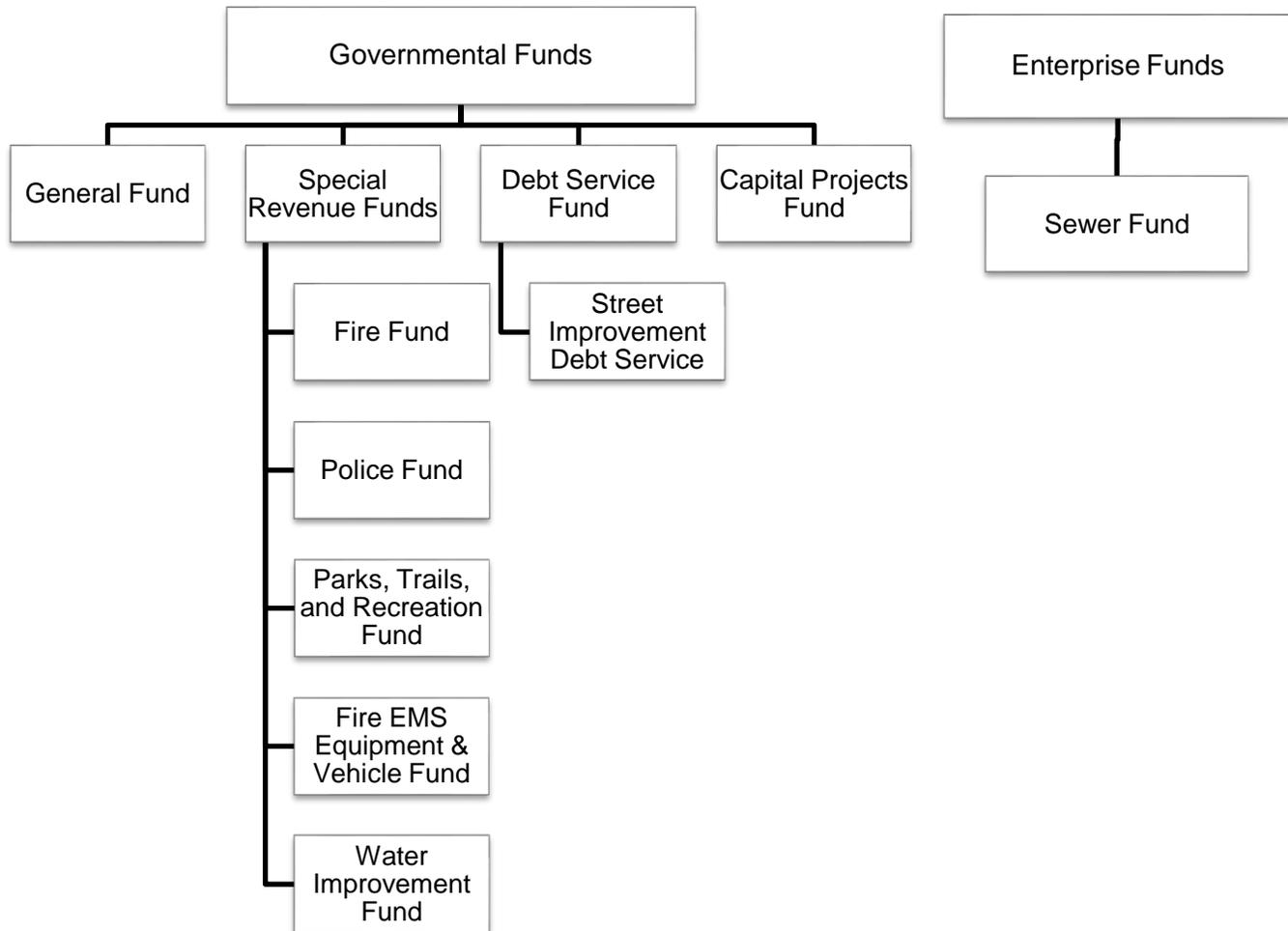
Each fund contains an explanation of the services it performs with a description of its revenues and a summary of budgeted revenues.

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 2022.

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 the board 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.



2022 Budget Calendar

April 26-April 30	Department Head CIP meetings with Township Manager
May 10	Planning Commission Public Hearing and action on CIP
June 15	Board of Trustees to discuss guidelines/assumptions at the Committee of the Whole meeting
July 6	Township goals, budget schedules, forms and assumptions distributed to Department Heads
July 20	Departmental goals, indicators and budgets with backup and narratives submitted to the Accounting Department
July 26-30	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 17	Board of Trustees set tax levies (property tax millage is included in budget hearings)
August 24	DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 14
September 14 (8 am-4 pm)	Department Heads present Budget to Board of Trustees at their Budget Workshop
September 28	DDA Board sets Public Hearing for October 26 for the DDA Budget
October 5	Board of Trustees sets Public Hearing for October 19
October 6	Township sends Notice of Public Hearing to Community Newspapers for publication
October 6	DDA sends Notice of Public Hearing to Community Newspapers for publication
October 10	Notice of Board of Trustees Public Hearing (to be held on October 19) is published in the Community Newspapers
October 10	Notice of DDA Public Hearing (to be held on October 26) is published in the Community Newspapers
October 12	Budgets are available for Public Inspection (seven days prior to public hearing)
October 19	Board of Trustees holds Public Hearing on the 2022 General & Special Revenue Funds Budgets
October 26	DDA Board holds Public Hearing and acts on the 2022 DDA Budget
October 27	DDA submits Budget to Board of Trustees for approval
November 16	Board of Trustees act on the 2022 Budgets (Township and DDA)
November 30	DDA Board acts on the 2022 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.



Delhi Charter Township 2021 – 2022 Goals Workshop Summary

I. FACILITATOR OBSERVATIONS

On June 25, the Board of Trustees, Clerk and Treasurer, the Supervisor, and Township Manager of Delhi Charter Township met to establish major goal areas of focus for 2021 – 2022. It is evident that this elected and appointed team's plate is very full. The goals 2021-22 goals outlined in this document reflect a focus that supports numerous existing Board and Staff initiatives. The following summary reflects the discussion's main points that take the Township forward and supports the development of a strategic plan.

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

Goal Area One: Educate the Public and Promote Delhi Township

- Staff develops a plan to take communication and promotion to another level beyond previous efforts
- Focus on communicating things that are accomplished/in process in the following three Goal Areas
- Discuss the plan with the Board at a future meeting

Goal Area Two: Environmental Support Initiatives

- Seek to educate the community on what we are now doing
- Charging stations, existing and planned
- Other existing and current initiatives

Goal Area Three: Place Making

- Support the DDA to find and secure a Kayak vendor for Esker Landing Park
- Emphasis on hosting and supporting community events

Goal Area Four: Organizational Sustainability

- Succession planning by management team
- Renewed focus on staff training
- Etc.

III. NEXT STEPS

1. The Township Manager and team will review, revise and propose the next actions related to the major goal areas to the Board of Trustees at an upcoming meeting as part of the initial phase of the 2022 budget preparation.



2. The Township will prepare for a Community Based Strategic Planning Process to be held in the Spring of 2022.

Attachment: Current Department Work Tasks for 2021 - 2022

Respectfully submitted:

Lewis G. Bender, Ph.D.

lewbender@aol.com

618-792-6103

August 23, 2021



Attachment: Department Tasks for 2021 - 2022

Clerk and Elections

2021

- Create manuals for various office functions
- Plan for possible retirement and ensure for cross-training of all functions.
- Plan and implement something for cremation internment at Maple Ridge Cemetery.
- Plan, purchase and install new sign at Maple Ridge Cemetery.
- Apply for and purchase Michigan historical marker for Pioneer Cemetery.
- Review and revise Election Inspector manuals, training materials and supplies.
- Redraw precinct boundaries making precincts as even as possible and reduce the number of precincts if state law allows.

2022

- Redraw precinct boundaries making precincts as even as possible and reduce the number of precincts if state law allows.
- Plan and prepare for two Elections.
- Make videos about voting by mail, how ballots are handled, how votes are counted, etc.
- Successfully administer the August Primary and November Election using part-time help as necessary to handle mail ballots and in-office voter traffic.

Community Development

2021

- Sidewalk improvement program – new format
- Begin Master Plan update
- Implement LEAP Grant/ Public Art installation
- Construct Hayhoe Trail

2022

- Finalize master plan update
- Complete sign ordinance work
- Finish construction of Hayhoe Trail

Downtown Development Authority

2021

- Farmers Market roof replacement
- Complete installation of Electric Vehicle Chargers
- 2176 Cedar Street building rehabilitation for future restaurant
- Potential repair to Veterans Memorial Gardens fountain
- Establish a kayak vendor for Esker Landing Park

2022

- Dependent upon future property acquisitions – hopefully begin redevelopment efforts or promotion of new development.



Department of Public Service/POTW

2021

- Complete Secondary Clarifier Rehabilitation
- Complete fire, security, and safety upgrades
- Design replacement of 1978 grit equipment
- Design Solids Handling Building (replace liquid sludge with dewatered sludge, relocate waste food processing equipment, add lift station wet well waste processing equipment, and add waste activated sludge thickening)
- Plan for best economic recovery from biogas
- Plan for additional boiler capacity
- Replace 1978 NE digester cover
- Replace generator at Grovenburg lift station
- Replace IPP vehicle
- Replace crew cab 4WD Truck
- Replace pumps at Pleasant River pump station
- Roof replacements
- Roadway rehabilitation
- Concrete repairs

2022

Depending on funding decisions (SRP, ARP, Bond, Etc.):

- Begin construction of replacement of 1978 grit equipment
- Begin construction of replacement of Solids Handling Building (replace liquid sludge with dewatered sludge, relocate waste food processing equipment, add lift station wet-well waste processing equipment, and add waste activated sludge thickening)
- Begin construction of replacement of best economic recovery from biogas
- Begin construction of replacement of additional boiler capacity
- Begin replacement of 1978 NE digester cover

Not tied to bond proceeds:

- Replace generator at Meadow ridge pump station
- Replace Plant automatic transfer switches (switches power from utility to generator and back)
- Replace ¾ ton 4WD truck with tommie gate
- Replace 2 lawn mowers
- Repair feed tank lid



Fire Department

2021

- Begin the CAAS credentialing process
- Update the fire prevention ordinance to include code updates and include outdoor wood heating appliances
- Update fleet with 2021 tanker/pumper and sell the current tanker and engine.
- Reinvigorate the Metro Shared services group post pandemic to create a plan for group purchasing, hiring, and streamlined metro fire response

2022

- Finish the CAAS credentialing
- Re-chassis Medic 212
- Apply for a AFG grant for SCBA breathing air bottles and packs
- Replace and upgrade the rescue boat due to age and air leaks
- Work to provide supporting education for fire millage renewal.

Information Technology

2021

- Installed new Wi-Fi devices at the POTW.
- Established transfer system for the updated BWL utility data system.
- Added extra Wi-Fi device to Lift Station D's dry well to ensure wireless signal strength.
- Installed SSL security certificate on GIS server for secure HTTPS communications.
- Ensure safety and reliability of the DPS man down system.

2022

- Purchase more laptops for remote/hybrid use.

Manager's Office & HR

2021

- Begin DEI process
- Work with Treasurer's Office to create comprehensive "how to" manual for departmental functions
- Complete strategic succession planning for two departments.

2022

- Implement DEI
- Facilitate & manage community-based board visioning process
- Implement McCue Road improvement with Ingham County Road Department
- Do work necessary to achieve voter renewal of the park's millage and the fire millage.
- Begin update of policies and personnel manual with current updated HR standards.
- Conduct group training for employees on relevant topics.



Parks and Recreation

2021

- Successfully be awarded Michigan Department of Natural Resources Grants – Kiwanis Park Tennis & Pickleball Courts and Valhalla Park East Restrooms
- Get the Fountain at Veterans Memorial Gardens functional or begin discussion on replacement.
- Re-open the Sam Corey Senior Center, which has been closed since March 2020 due to COVID.

2022

- Reconstruct the Kiwanis Park Tennis Courts and convert two courts to accommodate six Pickleball Courts
- Provide education and necessary information/support for renewal of the Parks, Trail, and Recreation Millage.

Treasurer's Office

2021

- Formalize systems and processes to ensure smooth transitions/succession planning
- Identify office efficiencies and increase use of online/convenient payment methods
- Additional communication with customers like video project and new sewer welcome letters outreach

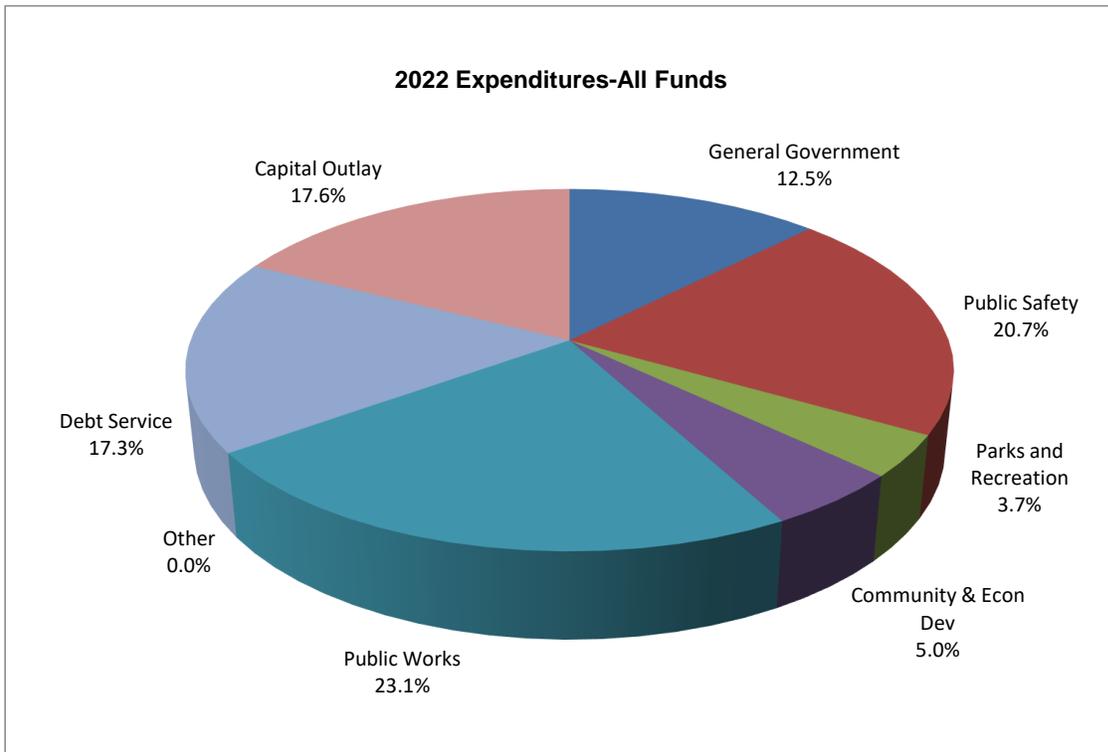
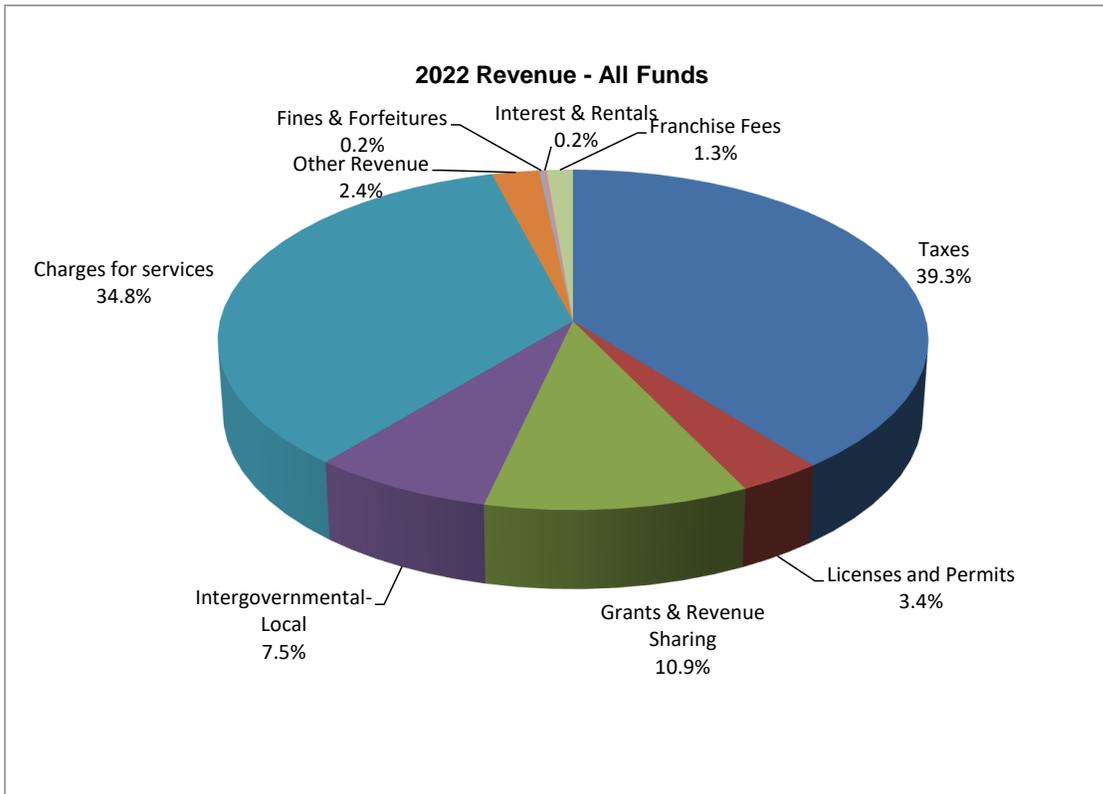
2022

- Work with other departments to ensure transparent tracking of ARP funding uses and investments
- Find ways equity and inclusion can be incorporated into treasurer office operations
- Renewed efforts around sharing how taxpayer dollars are spent and the services we provide



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2022**

Description	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Fund	Component Units	Total
Revenue							
Taxes	\$ 3,743,450	\$ 3,830,320	\$ -	\$ -	\$ -	\$ 2,544,280	\$ 10,118,050
Licenses and Permits	353,200	-	-	-	522,000	-	875,200
Grants & Revenue Sharing	2,679,780	82,250	-	-	28,960	2,000	2,792,990
Intergovernmental-Local	145,930	-	1,771,500	-	-	-	1,917,430
Charges for services	534,470	1,048,400	-	-	7,372,030	-	8,954,900
Other Revenue	440,370	22,160	-	19,390	135,220	1,500	618,640
Fines & Forfeitures	20,000	25,000	-	-	-	-	45,000
Interest & Rentals	7,000	180	-	-	32,110	10,000	49,290
Franchise Fees	342,400	-	-	-	-	-	342,400
Total Revenue	8,266,600	5,008,310	1,771,500	19,390	8,090,320	2,557,780	25,713,900
Expenditures							
General Government	3,525,020	-	-	-	-	168,280	3,693,300
Public Safety	-	6,126,290	-	-	-	-	6,126,290
Parks and Recreation	-	1,106,260	-	-	-	-	1,106,260
Community & Econ Dev	885,200	-	-	-	-	604,560	1,489,760
Public Works	1,407,230	2,800	-	-	4,989,730	432,840	6,832,600
Other	-	-	-	-	-	-	-
Debt Service	784,330	302,320	-	32,460	2,867,400	1,119,700	5,106,210
Capital Outlay	20,000	300,000	2,131,320	-	2,737,000	-	5,188,320
Total Expenditures	6,621,780	7,837,670	2,131,320	32,460	10,594,130	2,325,380	29,542,740
Excess of Revenues Over (Under) Expenditures	1,644,820	(2,829,360)	(359,820)	(13,070)	(2,503,810)	232,400	(3,828,840)
Other Financing Sources							
Sale of Capital Assets	-	-	-	-	2,000	4,410	6,410
Operating Transfers In	-	2,904,350	-	-	-	1,119,700	4,024,050
Capital Contributions	-	-	-	-	-	-	-
Total Otr Financing Sources	-	2,904,350	-	-	2,000	1,124,110	4,030,460
Other Financing Uses							
Operating Transfers Out	2,904,350	-	-	-	-	1,119,700	4,024,050
Total Other Financing Uses	2,904,350	-	-	-	-	1,119,700	4,024,050
Change in Fund Balance	(1,259,530)	74,990	(359,820)	(13,070)	(2,501,810)	236,810	(3,822,430)
Beginning Fund Balance	10,855,385	788,318	927,475	115,162	34,292,322	4,540,628	51,519,290
Ending Fund Balance	\$ 9,595,855	\$ 863,308	\$ 567,655	\$ 102,092	\$ 31,790,512	\$ 4,777,438	\$ 47,696,860





**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2020-2022**

Description	General Fund			Special Revenue Funds			Capital Projects Fund		
	2020 Actual	2021 Projected	2022 Budget	2020 Actual	2021 Projected	2022 Budget	2020 Actual	2021 Projected	2022 Budget
Revenue									
Taxes	\$ 3,565,150	\$ 3,644,810	\$ 3,743,450	3,604,571	\$ 3,695,780	\$ 3,830,320	\$ -	\$ -	\$ -
Licenses and Permits	954,565	374,160	353,200	-	-	-	-	-	-
Grants & Revenue Sharing	2,600,305	2,821,320	2,679,780	365,635	223,350	82,250	-	-	-
Intergovernmental-Local	125,650	148,550	145,930	-	-	-	1,271,445	-	1,771,500
Charges for services	1,423,743	552,310	534,470	234,476	972,400	1,048,400	-	-	-
Other Revenue	464,031	497,980	440,370	3,976	41,160	22,160	200,000	-	-
Fines & Forfeitures	11,044	20,000	20,000	27,582	25,000	25,000	-	-	-
Interest & Rentals	65,736	7,000	7,000	2,392	180	180	-	-	-
Franchise Fees	500,218	490,100	342,400	-	-	-	-	-	-
Total Revenue	9,710,442	8,556,230	8,266,600	4,238,632	4,957,870	5,008,310	1,471,445	-	1,771,500
Expenditures									
General Government	2,443,184	3,072,870	3,525,020	-	-	-	-	-	-
Public Safety	-	-	-	5,554,539	5,902,220	6,126,290	-	-	-
Parks and Recreation	-	-	-	767,060	1,061,190	1,106,260	-	-	-
Community & Econ Dev	705,779	793,860	885,200	-	-	-	-	-	-
Public Works	579,386	746,490	1,407,230	2,550	2,800	2,800	-	-	-
Other	495,694	-	-	-	-	-	-	-	-
Debt Service	738,288	770,510	784,330	73,471	73,990	302,320	-	-	-
Capital Outlay	106,859	130,000	20,000	199,426	1,126,190	300,000	132,957	1,065,660	2,131,320
Total Expenditures	5,069,190	5,513,730	6,621,780	6,597,046	8,166,390	7,837,670	132,957	1,065,660	2,131,320
			1,108,050						
Excess of Revenues Over (Under) Expenditures	4,641,252	3,042,500	1,644,820	(2,358,414)	(3,208,520)	(2,829,360)	1,338,488	(1,065,660)	(359,820)
Other Financing Sources									
Sale of Capital Assets	-	1,600	-	-	2,000	-	-	-	-
Transfers In	-	-	-	2,637,465	2,548,460	2,904,350	454,647	200,000	-
Bond/Loan Proceeds	-	-	-	-	724,070	-	-	-	-
Total Otr Financing Sources	-	1,600	-	2,637,465	3,274,530	2,904,350	454,647	200,000	-
Other Financing Uses									
Transfers Out	3,099,950	2,548,460	2,904,350	13,760	200,000	-	-	-	-
Total Other Financing Uses	3,099,950	2,548,460	2,904,350	13,760	200,000	-	-	-	-
Change in Fund Balance	1,541,302	495,640	(1,259,530)	265,291	(133,990)	74,990	1,793,135	(865,660)	(359,820)
Capital Contributions	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	8,818,443	10,359,745	10,855,385	412,143	922,308	788,318	1,793,135	927,475	-
Ending Fund Balance	\$ 10,359,745	\$ 10,855,385	\$ 9,595,855	\$ 677,434	\$ 788,318	\$ 863,308	\$ 1,793,135	\$ 927,475	\$ 567,655



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2020-2022**

Description	Debt Service Fund 852			Enterprise Funds			Component Units		
	2020 Actual	2021 Projected	2022 Budget	2020 Actual	2021 Projected	2022 Budget	2020 Actual	2021 Projected	2022 Budget
Revenue									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,337,141	\$ 2,439,430	\$ 2,544,280
Licenses and Permits	-	-	-	499,984	553,500	522,000	-	-	-
Grants & Revenue Sharing	-	-	-	33,804	30,500	28,960	197,697	50,000	2,000
Intergovernmental-Local	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	7,021,780	6,925,150	7,372,030	-	-	-
Other Revenue	48,499	23,770	19,390	116,656	148,810	135,220	16,116	2,900	1,500
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest & Rentals	-	-	-	82,814	14,280	32,110	23,024	10,000	10,000
Franchise Fees	-	-	-	-	-	-	-	-	-
Total Revenue	48,499	23,770	19,390	7,755,038	7,672,240	8,090,320	2,573,978	2,502,330	2,557,780
Expenditures									
General Government	-	-	-	-	-	-	133,485	166,810	168,280
Public Safety	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Community & Econ Dev	-	-	-	-	-	-	740,239	720,980	604,560
Public Works	-	-	-	6,216,096	4,411,460	4,989,730	420,731	497,450	432,840
Other	-	-	-	-	-	-	135,496	-	-
Debt Service	28,804	33,170	32,460	520,275	2,479,060	2,867,400	1,099,844	1,105,810	1,119,700
Capital Outlay	-	-	-	-	3,012,180	2,737,000	130,319	59,310	-
Total Expenditures	28,804	33,170	32,460	6,736,371	9,902,700	10,594,130	2,660,114	2,550,360	2,325,380
Excess of Revenues Over (Under) Expenditures	19,695	(9,400)	(13,070)	1,018,667	(2,230,460)	(2,503,810)	(86,136)	(48,030)	232,400
Other Financing Sources									
Sale of Capital Assets	-	-	-	2,783	2,000	2,000	1,200,000	9,690	4,410
Transfers In	-	-	-	21,598	-	-	1,099,844	1,105,810	1,119,700
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
Total Otr Financing Sources	-	-	-	24,381	2,000	2,000	2,299,844	1,115,500	1,124,110
Other Financing Uses									
Transfers Out	-	-	-	-	-	-	1,099,844	1,105,810	1,119,700
Total Other Financing Uses	-	-	-	-	-	-	1,099,844	1,105,810	1,119,700
Change in Fund Balance	19,695	(9,400)	(13,070)	1,043,048	(2,228,460)	(2,501,810)	1,113,864	(38,340)	236,810
Capital Contributions	-	-	-	230,195	110,190	-	-	-	-
Beginning Fund Balance	104,867	124,562	115,162	35,137,349	36,410,592	34,292,322	3,465,104	4,578,968	4,540,628
Ending Fund Balance	\$ 124,562	\$ 115,162	\$ 102,092	\$ 36,410,592	\$ 34,292,322	\$ 31,790,512	\$ 4,578,968	\$ 4,540,628	\$ 4,777,438



**All Funds Combined Summary
Revenues, Expenditures, and Fund Balance
2020-2022**

Description	Total		
	2020 Actual	2021 Projected	2022 Budget
Revenue			
Taxes	\$ 9,506,862	\$ 9,780,020	\$ 10,118,050
Licenses and Permits	1,454,549	927,660	875,200
Grants & Revenue Sharing	3,197,441	3,125,170	2,792,990
Intergovernmental-Local	1,397,095	148,550	1,917,430
Charges for services	8,679,999	8,449,860	8,954,900
Other Revenue	849,278	714,620	618,640
Fines & Forfeitures	38,626	45,000	45,000
Interest & Rentals	173,966	31,460	49,290
Franchise Fees	500,218	490,100	342,400
Total Revenue	25,798,034	23,712,440	25,713,900
Expenditures			
General Government	2,576,669	3,239,680	3,693,300
Public Safety	5,554,539	5,902,220	6,126,290
Parks and Recreation	767,060	1,061,190	1,106,260
Community & Econ Dev	1,446,018	1,514,840	1,489,760
Public Works	7,351,720	5,658,200	6,832,600
Other	631,190	-	-
Debt Service	2,460,682	4,462,540	5,106,210
Capital Outlay	569,561	5,393,340	5,188,320
Total Expenditures	21,357,439	27,232,010	29,542,740
Excess of Revenues Over (Under) Expenditures	4,440,595	(3,519,570)	(3,828,840)
Other Financing Sources			
Sale of Capital Assets	1,202,783	15,290	6,410
Transfers In	4,213,554	3,854,270	4,024,050
Bond/Loan Proceeds	-	724,070	-
Total Otr Financing Sources	5,416,337	4,593,630	4,030,460
Other Financing Uses			
Transfers Out	4,213,554	3,854,270	4,024,050
Total Other Financing Uses	4,213,554	3,854,270	4,024,050
Change in Fund Balance	5,643,378	(2,780,210)	(3,822,430)
Capital Contributions	230,195	110,190	-
Beginning Fund Balance	47,937,906	54,189,310	51,519,290
Ending Fund Balance	53,944,436	51,519,290	47,696,860



Capital and Infrastructure Budgeted Items

2022 CAPITAL ITEMS

GENERAL FUND

Placemaking/art work 20,000

Total: 20,000

FIRE DEPARTMENT FUNDS

Total: -

PARKS FUND

Kiwanis Tennis Court Reconstruction 250,000

Fountain Repair/Replacement 50,000

Total: 300,000

SEWER FUND

3/4 ton Truck 35,000

Two Lawn Mowers 30,000

Sewer lining/repairs 450,000

Automatic switch replacements 120,000

Meadowridge generator 120,000

Roadway repair/replacements 100,000

Roof Replacements 200,000

Capital Improvement Projects 1,682,000

Total: 2,737,000

DDA FUND

Nonmotorized pathway \$10,000

Propety Rehab 225,000

Total: 235,000

2022 INFRASTRUCTURE ITEMS

GENERAL FUND

Street Improvements 647,000

Sidewalk Repair/Improvements 150,000

Total: 797,000

DDA FUND

Streetscape repairs/maintenance 10,000

Total: 10,000

2023 CAPITAL ITEMS

GENERAL FUND

Com Dev vehicle transfer in 17,000

Total: 17,000

FIRE DEPARTMENT FUNDS

Ambulance 175,000

Total: 175,000

PARKS FUND

Valhalla Pk East Bathroom 87,000

Total: 87,000

SEWER FUND

Dump Truck 52,000

Vehicle 50,000

Analytical Balance 5,000

Lawn mower 15,000

Sewer lining/repairs 150,000

Pleasant River Generator 120,000

Roadway repair/replacements 350,000

Roof Replacements 50,000

Capital Improvement Projects 5,133,500

Total: 5,925,500

DDA FUND

Nonmotorized pathway \$10,000

Propety Rehab 225,000

Total: 235,000

2023 INFRASTRUCTURE ITEMS

GENERAL FUND

Sidewalk Repair/Improvements 150,000

Willoughby Rd Sidewalk 500,000

Total: 650,000

DDA FUND

Streetscape repairs/maintenance 10,000

Total: 10,000



Capital and Infrastructure Budgeted Items

2024 CAPITAL ITEMS

GENERAL FUND

Voting equipment & software	112,500
Com Dev vehicle transfer in	23,000
Total:	135,500

FIRE DEPARTMENT FUNDS

Fire Station Remodel	\$5,000,000
Total:	5,000,000

PARKS FUND

Playground updates at Kiwanis and John Taylor Memorial	300,000
Total:	300,000

SEWER FUND

Two 1/2 ton Trucks	42,000
Sewer lining/repairs	150,000
Roadway repair/replacements	90,000
Roof Replacements	50,000
Capital Improvement Projects	1,700,500
Total:	2,032,500

DDA FUND

Nonmotorized pathway	\$10,000
Propety Rehab	225,000
Total:	235,000

2024 INFRASTRUCTURE ITEMS

GENERAL FUND

Street Improvements	200,000
Sidewalk Repair/Improvements	150,000
Eifert Rd Sidewalk	400,000
Total:	750,000

DDA FUND

Streetscape repairs/maintenance	10,000
Total:	10,000

**FEE SCHEDULE**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
General Fund		
<u>Rental Fees</u>		
Rental Origination Fee	\$550	same
Rental Property Registration	\$110 /parcel + \$33/unit	same
Rental Reinspection Fee	\$11/unit	same
Second Reinspection Fee	\$110	same
Third Reinspection Fee	\$220	same
Fourth & Greater Reinspection Fee	\$550	same
Unregistered Rental Investigation	\$250	same
<u>Community Development Fees</u>		
Preliminary Plat Fees	\$1180 + \$12/lot	same
Final Plat Fees	\$590 + \$18/lot	same
Site Plan Reviews:		
Condo	\$1770 + \$18/unit	same
Multi-Family	\$1770 + \$5/unit	same
Mobile Home Park	\$1770 + \$5/lot	same
Commercial/Industrial/Public	\$1770 + \$35/acre	same
Rezoning	\$1180 + \$12/acre	same
Special Use Permit	\$1180 + \$35/acre	same
Planned Development	\$1770 + \$35/acre	same
Land Division	\$150/parcel created	same
Variance:		
Residential	\$235 + \$60 ea add'l	same
Non-residential, multi-family	\$355 + \$90 ea add'l	same
Multi-Family Appeal	\$180	same
Commercial Appeal	\$240	same
Interpretation/Appeal	\$240	same
Ordinance Violations	Range of \$25 - \$200	same
Building Permits	\$7 per \$1000 of valuation, \$60 minimum	same
Mechanical, Plumbing or Electrical permit	Base of \$70 + per fee items	same
Soil Erosion & Sediment Control Permits	Varies by use and location	same
Fire Inspection	\$100	same
<u>Cemetery Fees</u>		
Resident Burial Plot	\$750	same
Non-Resident Burial Plot	\$1,400	same
Resident Columbarium Niche	\$750	same
Non-Resident Columbarium Niche	\$1,400	same
Interment	\$650	same
Columbarium Interment	\$100	same
<u>Misc. Fees</u>		
FOIA Fees	based on # of pages, postage, & wages	same

**FEE SCHEDULE - Continued**

<u>Fund/Description</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
Fire Fund		
<u>Fire & Ambulance Fees</u>		
Burning Permit-Household	\$15	same
Burning Permit-Commercial	\$100	same
CPR/First Aid Classes	Instructor rate/hr + supplies + \$10/person	same
Ambulance Basic Life Support	\$800 + \$12.50/mile	same
Ambulance Advanced Life Support	\$800 + \$12.50/mile	same
Ambulance Advanced Life Support 2	\$800 + \$12.50/mile	same
Non-emergency Transport	\$250 + \$10/mile	same
Patient assessment w/ no transport	\$125	same
Diabetic assessment w/ no transport	\$125	same
Parks, Trails, & Recreation Fund		
Individual Youth Recreation Fees:		
Youth Basketball	\$30	same
Youth Floor Hockey	\$30	same
Youth Recreationsl softball/Baseball	\$30	same
Youth Soccer	\$30	same
Youth Flag Football	\$30	same
Youth Volleyball	\$30	same
Youth Recreational T-shirts	\$10	same
Team Recreation Fees:		
Girls U-14 Travel Softball	\$200 per team	same
Adult Summer Softball	\$150/team + \$9/player	same
Adult Fall Softball	\$100/team + \$9/player	same
Pavillion Fees:		
Resident	\$50-\$75	same
Non-resident	\$75-\$100	same
Wedding Resident	\$100	same
Wedding Non-resident	\$150	same
Water Fund		
Water Hook-up Fee	\$500	same
Sewer Fund		
Metered Sewer	\$18.00 BSC + \$6.30/ccf	\$19.00 BSC + \$6.60/ccf
Unmetered Sewer	\$18.00 BSC + 6 ccf x \$6.30	\$19.00 BSC + 6 ccf x \$6.60
Sewer Hook-up Capacity Charge	Indirect	\$3,500
Sewer Hook-up Capacity Charge	Direct	\$4,300
Non-resident User Charge:		
Large User	\$108.67	\$114.54
Small User	\$7.57	\$7.98
Sewer Tap Fee	\$250.00	same
Sewer Permit Fee	\$100.00	\$350.00
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 12/31/20 the Township had a balance of \$3,279,750 for eleven of the largest assessments. The final payment is in 2038. 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 2021 the Township entered into a four-year capital lease for the purchase a pumper/tanker truck for the Fire Department. \$608,752 will be financed at 2.64% over the 4 years. Final payment is in 2025.
- In 2021 the Township entered into a three-year interest-free payment plan to purchase ambulance equipment, totaling \$226,979. Final payment is in 2023.

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 34,322,954 is 25% of the legal debt limit of \$101,897,303.

Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/21	Principal due in 2022	Interest due in 2022	Total 2022 Payments
GOVERNMENTAL FUNDS							
2016 Refunding Bonds (Water)	414,585	2022	GO	73,260	73,260	1,209	74,469
2013 Capital Improvement Bonds	1,200,000	2024	GO	375,000	125,000	7,838	132,838
Gen'l Fund-Drain Assessment	Multiple Yrs	2038	Other	2,998,886	280,864	114,500	395,364
2017 Street Impr SAD Bonds	348,000	2032	SA	275,000	25,000	7,455	32,455
Qualified Energy Conservation	2,613,930	2031	GO	1,897,600	160,000	61,482	221,482
Fire Equipment-Stryker Equip	151,320	2023	Other	151,320	75,660	-	75,660
Fire Pumper/Tanker	722,748	2025	Other	572,748	137,961	14,227	152,188
Total Governmental Funds				6,343,814	877,745	206,711	1,084,456
SEWER FUND							
2016 Refunding Bonds (Sewer)	2,075,415	2022	GO	366,740	366,740	6,051	372,791
2014 Sewer Refunding Bonds	1,585,000	2024	GO	525,000	170,000	10,340	180,340
2016 DDA Ref Bonds-Sewer	501,002	2024	GO	261,023	84,669	4,176	88,845
2007 Sewer Bonds	9,850,000	2028	Revenue	3,810,000	520,000	61,913	581,913
Qualified Energy Conservation	1,470,335	2031	GO	1,067,400	90,000	34,584	124,584
2010 Sewer Bonds	8,400,000	2032	Revenue	5,130,000	410,000	123,125	533,125
2018 Sewer Bonds	7,500,000	2037	GO	6,555,000	330,000	202,800	532,800
Total Sewer Operating				17,715,163	1,971,409	442,989	2,414,398
TOTAL PRIMARY GOVERNMENT				24,058,977	2,849,154	649,700	3,498,854
DDA FUND							
2016 DDA Ref Bonds-DDA	4,498,998	2024	GO	2,343,977	760,331	37,504	797,835
2016 DDA Development Bonds	1,500,000	2035	GO	1,170,000	70,000	38,293	108,293
2017 DDA Realize Cedar Bonds	6,750,000	2035	GO	6,750,000	-	212,544	212,544
Total DDA Debt				10,263,977	830,331	288,341	1,118,672
GRAND TOTAL				\$34,322,954	\$ 3,679,485	\$ 938,041	\$4,617,526

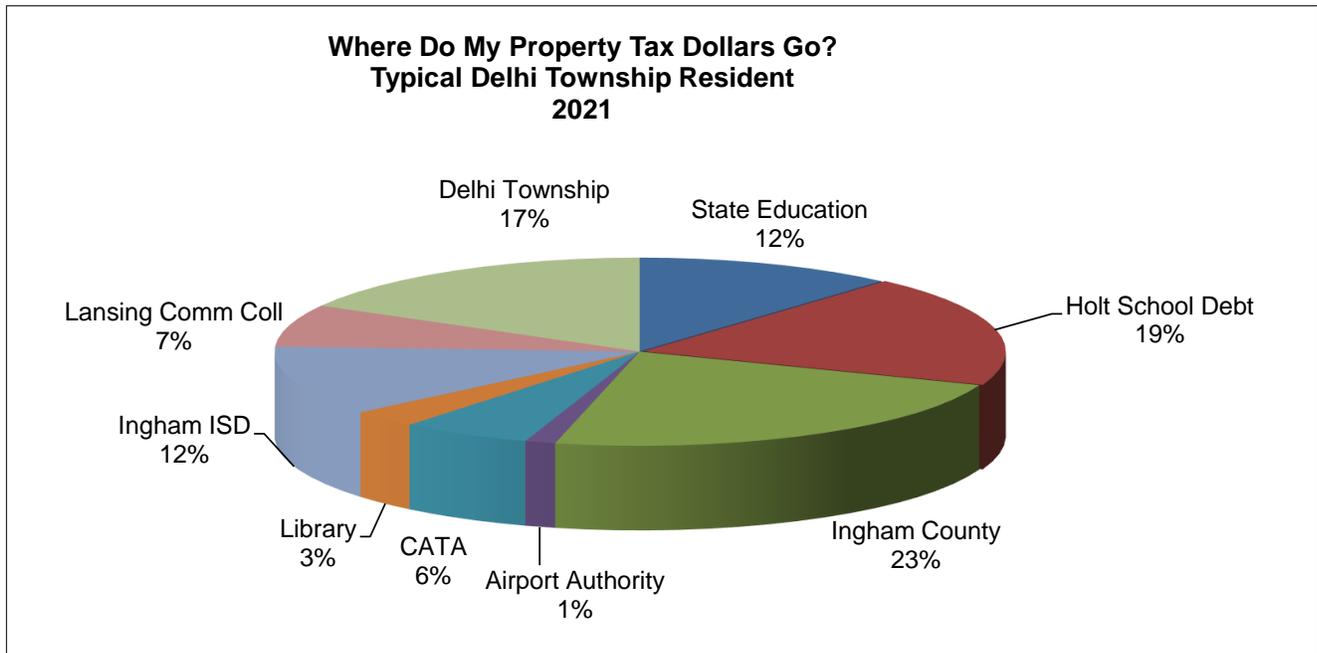
GO = General Obligation
SA = Special Assessment



Millage Rates

Typical Delhi Township Resident

Taxing Entity	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
State Education	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Holt School Debt	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Ingham County	11.8972	11.6144	11.3400	11.3400	10.0673	9.8273	9.9973	9.4973	9.4973	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	2.9976	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070
Library	1.5567	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600
Ingham ISD	6.2384	6.2384	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881
Lansing Comm Coll	3.7777	3.7770	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072
Delhi Township	8.7734	8.7734	8.7903	8.7903	7.2903	7.3094	7.8094	7.8094	7.8094	7.8094
Total	51.9400	51.6692	51.1916	51.1916	48.4189	48.1980	48.8680	48.3680	48.3680	47.7180



**Staffing Summary - Full Time Equivalents**

	2020	2021	2022
General Fund			
Manager	3.0	3.0	3.0
Accounting	1.0	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	3.7
Assessing	3.0	3.0	3.3
Community Development	6.0	6.0	6.0
Total General Fund	24.2	24.2	25.0
Fire Fund	27.1	27.1	25.9
Parks Fund	11.5	10.0	10.0
Sewer Fund	21.6	19.6	20.0
DDA	2.0	2.2	2.2
Total All Funds	86.4	83.1	83.1

Positions will continue to be evaluated as staff vacancies occur.



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.

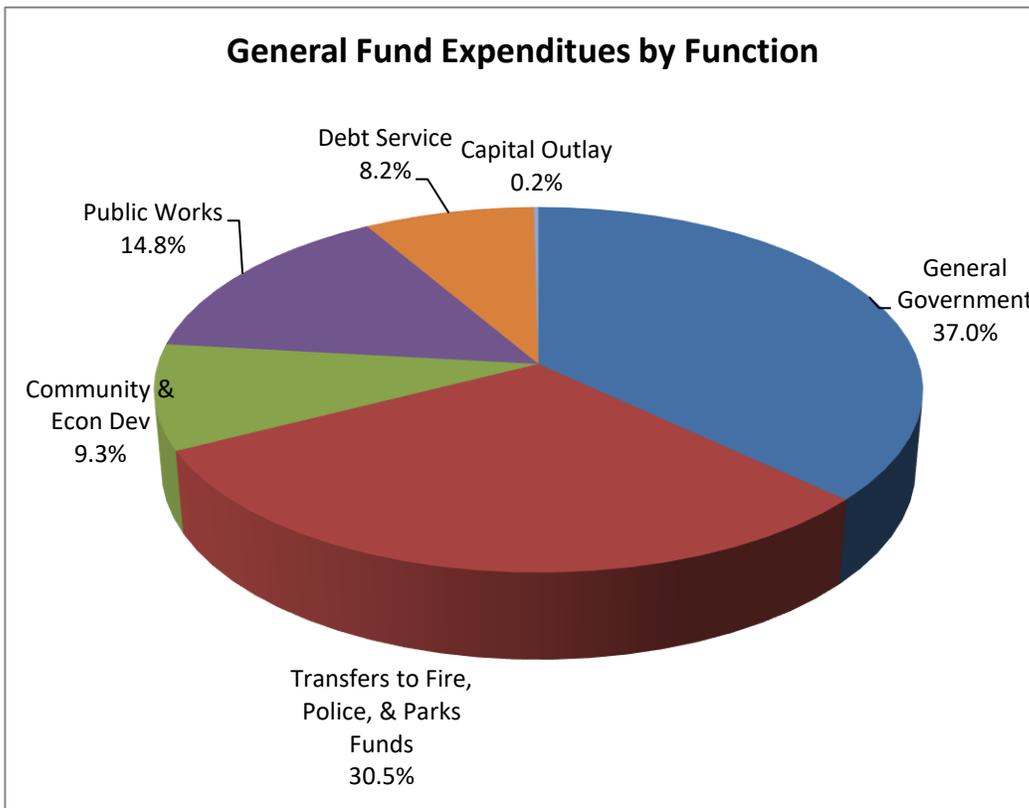
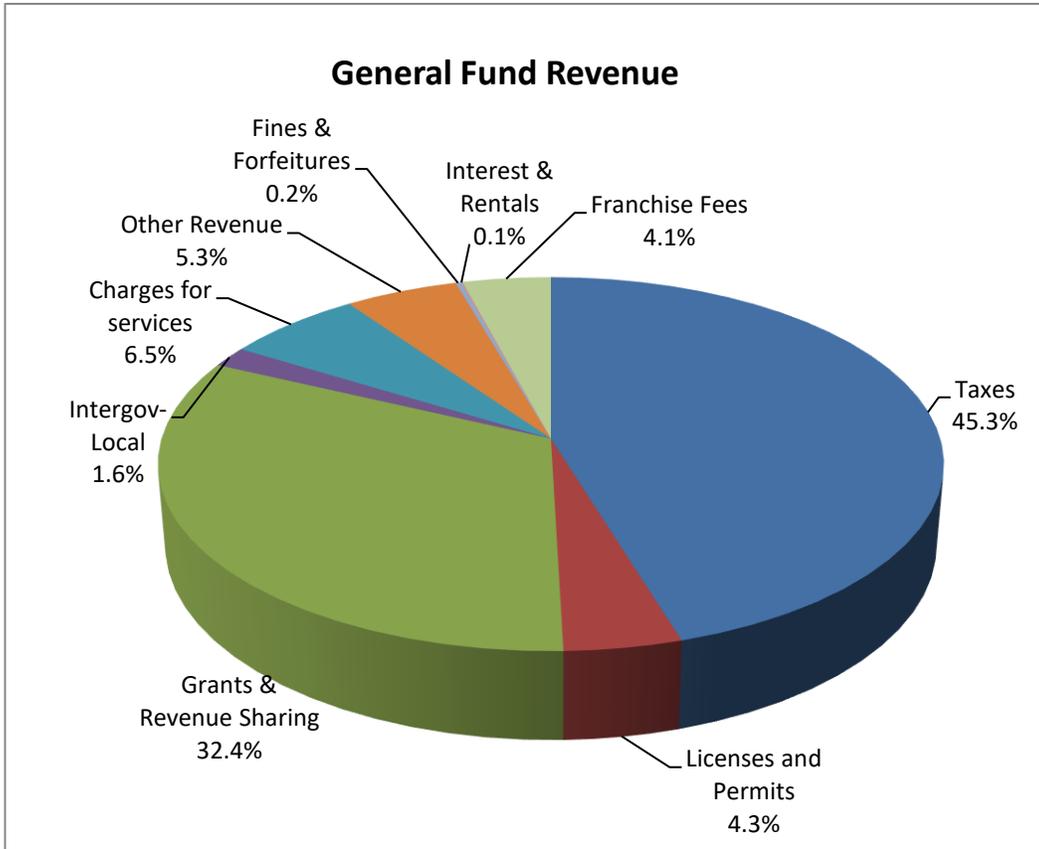
There are currently fourteen departments (also referred to as “Activities”) in the General Fund. They are:

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



GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenue						
Taxes	\$ 3,565,150	\$ 3,624,450	\$ 3,644,810	\$ 3,743,450	\$ 3,807,450	\$ 3,872,730
Licenses and Permits	954,565	352,600	374,160	353,200	353,200	353,200
Grants & Revenue Sharing	2,611,993	2,418,750	2,821,320	2,679,780	2,635,900	2,677,840
Intergovernmental-Local	125,650	148,550	148,550	145,930	143,320	140,700
Charges for services	639,225	543,510	552,310	534,470	546,460	556,610
Other Revenue	1,236,861	527,260	497,980	440,370	440,370	510,370
Fines & Forfeitures	11,044	20,000	20,000	20,000	20,000	20,000
Interest & Rentals	65,736	50,000	7,000	7,000	7,000	7,000
Franchise Fees	500,218	497,800	490,100	342,400	342,400	342,400
Total Revenue	9,710,442	8,182,920	8,556,230	8,266,600	8,296,100	8,480,850
Expenditures						
Legislative	105,741	254,620	319,340	273,460	122,320	124,140
Manager	346,824	574,170	557,170	644,970	595,170	606,660
Accounting	143,462	185,840	175,790	185,880	277,650	222,280
Clerk	285,916	380,250	359,300	418,610	432,100	447,720
Information Technology	238,899	303,550	284,820	313,970	329,630	334,280
Treasurer	264,071	341,150	330,040	396,110	442,500	450,580
Assessing	289,272	397,520	334,860	408,790	415,030	421,290
Elections	246,139	54,550	56,070	190,470	20,050	411,360
Building & Grounds	637,558	766,770	755,480	692,760	718,770	730,330
Stormwater	506,327	593,320	625,690	643,300	658,530	673,400
Infrastructure	476,734	1,082,800	535,800	1,193,930	1,058,380	1,170,190
Community Development	705,779	883,020	823,860	905,200	876,620	901,700
Other Functions	499,339	-	-	-	-	-
Debt Service	330,968	355,510	355,510	354,330	352,930	351,330
Total Expenditures	5,077,028	6,173,070	5,513,730	6,621,780	6,299,680	6,845,260
Other Financing Sources (Uses)						
Sale of Fixed Assets	-	-	1,600	-	-	-
Trans out to Capital Projects Fund	(454,647)	-	-	-	-	-
Transfer Out to Fire Fund	(1,010,885)	(637,060)	(524,860)	(733,550)	(772,490)	(5,811,870)
Transfer Out to Police Fund	(1,613,945)	(1,654,310)	(1,659,960)	(1,696,840)	(1,802,230)	(1,830,100)
Transfer Out to Parks Fund	(12,635)	(356,930)	(363,640)	(473,960)	(263,050)	(479,390)
Total Other Financing Sources (Uses)	(3,092,112)	(2,648,300)	(2,546,860)	(2,904,350)	(2,837,770)	(8,121,360)
Revenues Over (Under) Expenditures	1,541,302	(638,450)	495,640	(1,259,530)	(841,350)	(6,485,770)
Fund Balance, Beginning	8,818,443	10,359,745	10,359,745	10,855,385	9,595,855	8,754,505
*Total Fund Balance, Ending	\$ 10,359,745	\$ 9,721,295	\$ 10,855,385	\$ 9,595,855	\$ 8,754,505	\$ 2,268,735
* Includes Fund Balance set aside for:						
CSC Carpet and Paint		60,000	90,000	120,000	150,000	180,000
Cemetery Improvements		85,000	100,000	115,000	130,000	145,000
Asphalt Replacement/Repair		50,000	100,000	150,000	200,000	250,000
Total Set Aside for Future Capital Outlay		195,000	290,000	385,000	480,000	575,000





GENERAL FUND REVENUES

Property Tax	403.000
Property tax is calculated by multiplying the Township's taxable value by its operating millage. The assessing department determines the Township's taxable value and its operating millage. The township's total taxable value (including DDA and Brownfield portions) for 2022 is 864,102,569. The millage rate is 4.2941. Multiplying the taxable value by the millage rate results in 3,710,543. 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 226,583,117. This reduces the Township's property tax revenue by \$389,188. Additionally, the properties that qualify under the Brownfield Redevelopment Authority have 13,448,858 of taxable value, which reduces the Township's property tax by another \$57,751. 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 2022 is \$3,200,000.	
Trailer Park Fees	434.000
The Township has 3 trailer parks and receives \$.50 per trailer per month. Trailer park fees are budgeted at \$6,000 for 2022.	
Industrial Facilities Tax	437.000
The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes or 2.14705 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. 2022 revenue is budgeted at 1,800.	
Delinquent Tax	412.000 & 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 2022.	
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 (2022 revenue is based on the taxable value on the 2021 warrant), the corresponding administrative fee is recognized in the year of the warrant (2021). Since the 2021 warrant won't be known until late 2010, the administrative fee of \$490,000 is estimated.	
Streetlight Special Assessment	451.000
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	452.000
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	477.000
The Township has contracts with Comcast & AT&T (transferred to Direct TV, LLC in 2021) that expire in 2029 and 2028 respectively, whereby both pay the Township 5% of their cable revenues earned within the Township.	



Building Permits **490.000**
 \$7 is charged per \$1,000 of valuation with a \$60 minimum. Estimated revenue for 2022 is \$150,000.

Soil Erosion & Sedimentation Control Permits **491.000**
 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 2022 is \$30,000.

Electrical, Plumbing, and Mechanical Permits **492.00 493.000 494.000**
 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 2022.

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 \$2,275,000, and statutory revenue at \$93,400.

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 \$12,000.

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 2022 is \$15,000.

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 biennial inspections. Re-inspection fees, new rental origination fees, etc, are also charged here. The budget for 2022 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. 2022 revenue is budgeted at \$30,000.

Cemetery Lot Sales

643.000

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 \$30,000.

Interest

665.000

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 \$7,000 for 2022 revenue.

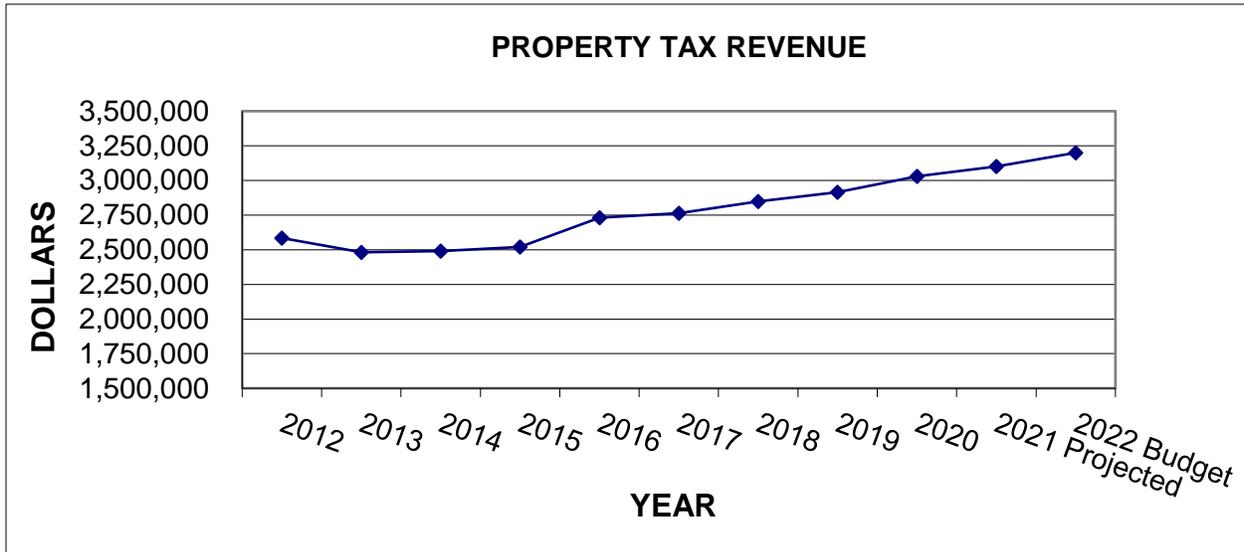
Cost Allocation from the Sewer Fund

699.590

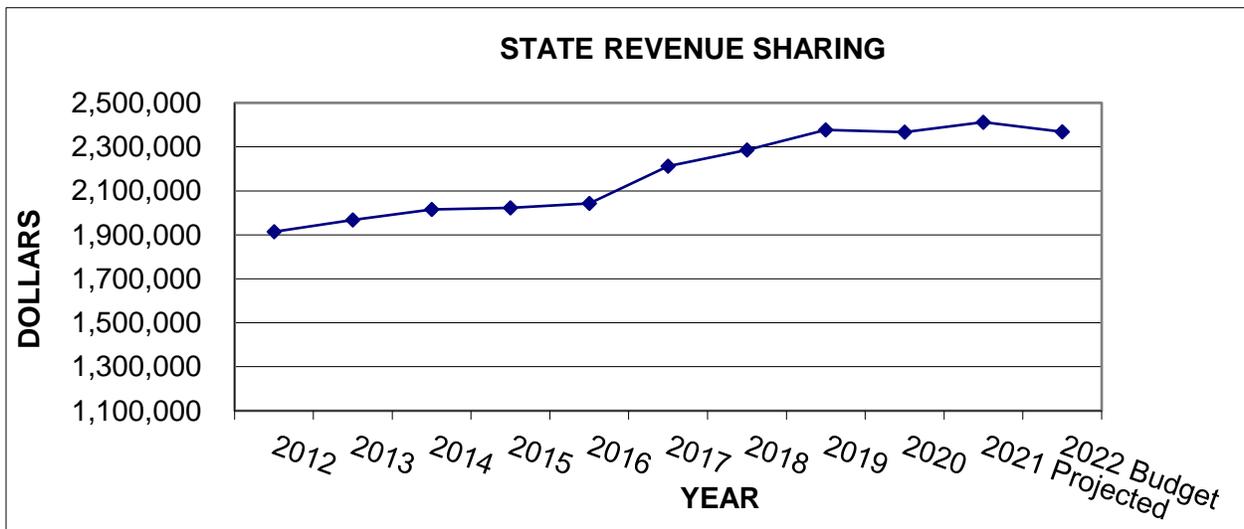
A number of services, like payroll, accounts payable, sewer billing, etc. are provided to the Sewer Fund by General Fund employees. Using the loaded rate for those employees, the actual costs were calculated in 2015, and have been increased by cost of living each year. The allocation is adjusted downward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



Revenue Trends



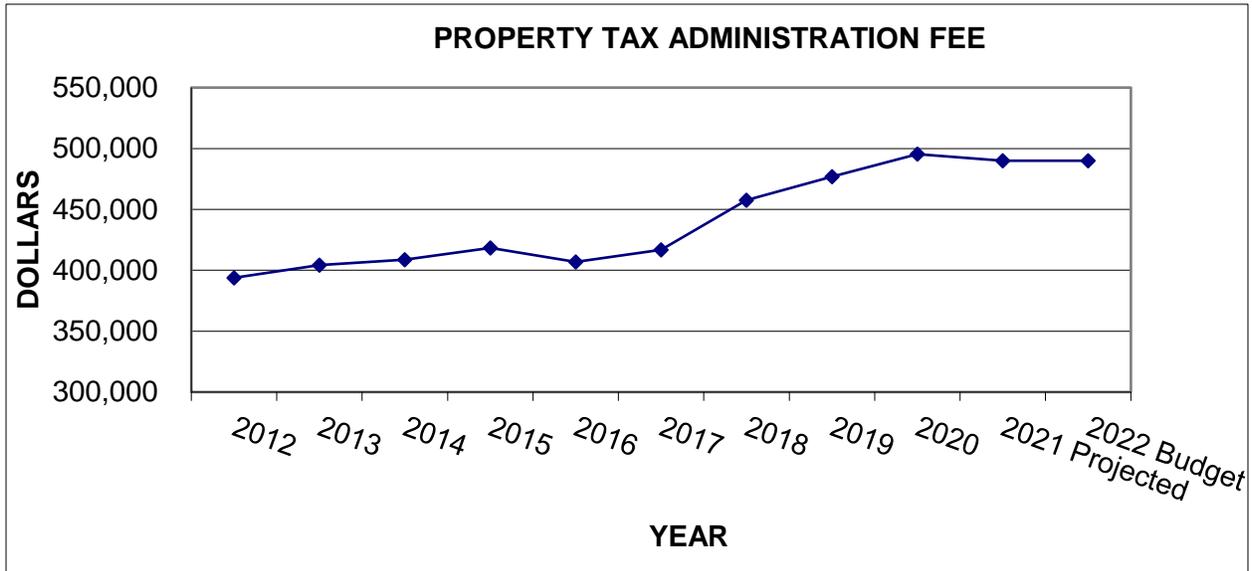
Property tax revenues increased steadily until 2009, due to both the increase in taxable value and new development. In 2009, taxable value dropped dramatically, and development slowed due to the economic recession. Tax revenue began increasing in 2014, but growth in revenue is depressed due to the Headlee 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. The Township budgeted a conservative amount for 2022.



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

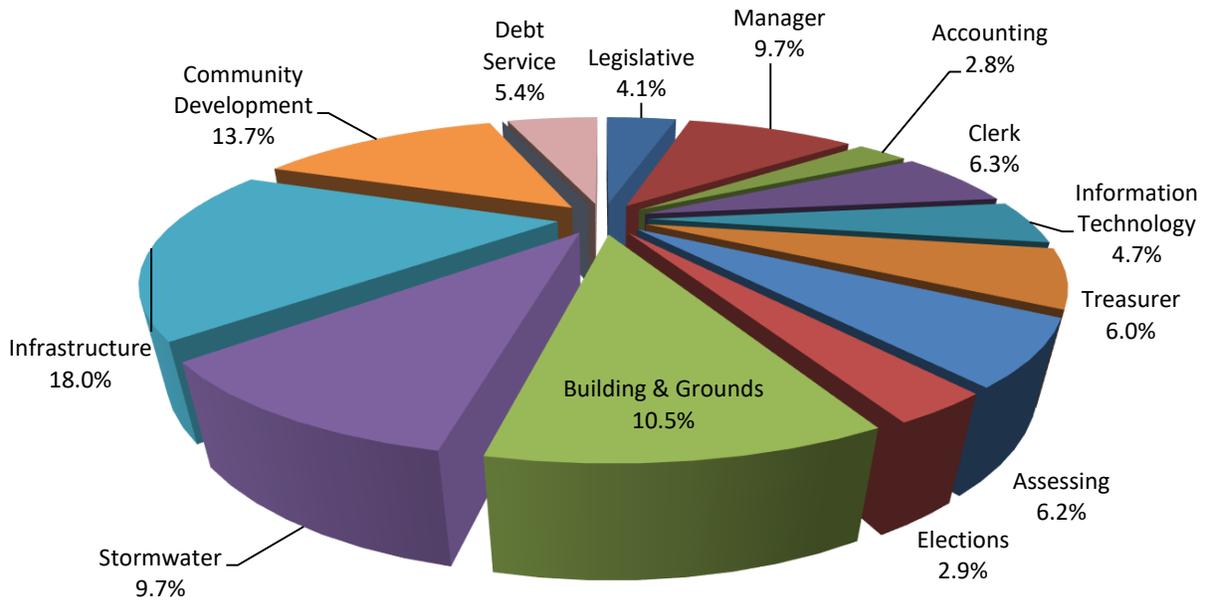
GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-000.00-403.000	CUR PROP TAX	\$ 3,030,193	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000	\$ 3,264,000	\$ 3,329,280
101-000.00-412.000	DELQ TAX	3,571	6,000	6,000	6,000	6,000	6,000
101-000.00-432.000	PYMT IN LIEU OF TAXES	9,251	9,250	9,650	9,650	9,650	9,650
101-000.00-434.000	TRAILER PARK FEES	6,145	6,000	6,000	6,000	6,000	6,000
101-000.00-437.000	IFT/CFT TAX REVENUE	3,268	3,200	3,160	1,800	1,800	1,800
101-000.00-445.005	DELQ INTER & PENALTY	17,355	30,000	30,000	30,000	30,000	30,000
101-000.00-447.000	PROP TAX ADMIN FEE	495,366	470,000	490,000	490,000	490,000	490,000
101-000.00-451.000	STREETLIGHT ASSESSM ^T	355,275	360,360	360,360	360,320	360,320	360,320
101-000.00-452.000	SPEC ASSESSMT PAYMT:	39,166	30,900	32,010	29,050	29,050	29,050
101-000.00-453.000	SIDEWALK ASSESSMTS	-	50,000	15,000	15,000	15,000	15,000
101-000.00-477.000	CABLE FRANCHISE FEES	355,413	349,000	345,300	342,400	342,400	342,400
101-000.00-478.000	BWL FRANCHISE FEE	144,805	148,800	144,800	-	-	-
101-000.00-490.000	BUILDING PERMITS	530,604	150,000	150,000	150,000	150,000	150,000
101-000.00-491.000	SOIL EROSION & SEDIME	42,456	30,000	30,000	30,000	30,000	30,000
101-000.00-492.000	ELECTRICAL PERMIT FEE	118,452	50,000	65,000	50,000	50,000	50,000
101-000.00-493.000	PLUMBING PERMIT FEES	80,031	36,000	36,000	36,000	36,000	36,000
101-000.00-494.000	MECHANICAL PERMIT FE	140,421	55,000	55,000	55,000	55,000	55,000
101-000.00-495.000	FIRE INSPECTION FEES	11,911	12,500	12,000	12,000	12,000	12,000
101-000.00-496.000	FIRE DEPT BURN PERMIT	1,045	2,000	2,000	2,000	2,000	2,000
101-000.00-497.000	MISC LICENSES, PERMIT:	3,975	4,000	4,000	4,000	4,000	4,000
101-000.00-503.000	FEDERAL GRANTS	60,096	55,650	224,630	136,480	47,100	42,630
101-000.00-572.000	STATE GRANTS	26,513	-	-	-	-	-
101-000.00-573.000	LOCAL COMM STABILIZ	133,464	133,000	167,500	160,000	160,000	160,000
101-000.00-574.020	STATE REV SHAR- CONS ^T	2,290,592	2,125,000	2,320,000	2,275,000	2,320,500	2,366,910
101-000.00-574.021	STATE REV SHAR-STATU	76,245	92,100	92,400	93,300	93,300	93,300
101-000.00-574.030	RETURNABLE LIQ LIC FEI	12,316	11,000	12,000	12,000	12,000	12,000
101-000.00-574.040	STATE SHARED REV-ROV	13,396	13,000	16,790	15,000	15,000	15,000
101-000.00-581.000	INTERGOV REVENUE	112,540	135,450	135,450	132,830	130,220	127,600
101-000.00-587.000	DISTRICT LIBRARY CONT	13,110	13,100	13,100	13,100	13,100	13,100
101-000.00-614.000	SPECIAL USE PERMITS	6,365	1,500	1,500	1,500	1,500	1,500
101-000.00-615.000	BOARD OF APPEALS FEE	1,600	500	600	600	600	600
101-000.00-618.000	PLAT REVIEW FEES	-	-	3,000	-	-	-
101-000.00-619.000	REZONING APPLICATION	4,841	-	2,660	-	-	-
101-000.00-619.010	ZONING CERTIFICATION	550	100	400	100	100	100
101-000.00-620.000	RENTAL REG & INSPECT	106,073	90,000	90,000	90,000	90,000	90,000
101-000.00-628.000	SITE PLAN REVIEW FEES	16,765	3,000	6,300	3,000	3,000	3,000
101-000.00-634.000	CEMETERY - BURIAL FEE	26,804	26,000	32,000	30,000	32,000	32,000
101-000.00-636.000	PASSPORT FEES	14,277	25,000	18,000	20,000	22,000	22,000
101-000.00-638.000	AMBULANCE FEES	834,725	-	-	-	-	-
101-000.00-643.000	CEMETERY-LOT SALES	35,050	24,000	30,500	30,000	30,000	32,000
101-000.00-657.000	CODE ENFORCEMT REV	11,044	20,000	20,000	20,000	20,000	20,000
101-000.00-665.000	INTEREST	65,736	50,000	7,000	7,000	7,000	7,000
101-000.00-674.010	MISC GRANTS-PRIVATE S	11,688	20,000	10,000	-	-	-
101-000.00-675.010	DONATIONS	1,000	-	-	-	-	-
101-000.00-676.010	ELECTION EXP REIMB	50,206	30,000	44,610	-	-	70,000
101-000.00-677.000	MISC REVENUE	1,145	1,000	1,000	1,000	1,000	1,000
101-000.00-687.000	REFUNDS/REBATE/REIME	5,588	35,000	35,000	35,000	35,000	35,000
101-000.00-689.000	DAILY CASH OVER/SHOR	(38)	-	-	-	-	-
101-000.00-693.000	SALE OF CAPITAL ASSET	-	-	1,600	-	-	-
101-000.00-699.590	COST ALLOC-FROM SEW	390,050	375,510	375,510	361,470	369,460	377,610
Total		\$ 9,710,442	\$ 8,182,920	\$ 8,557,830	\$ 8,266,600	\$ 8,296,100	\$ 8,480,850



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

Department Name	Department Number	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2022 Forecast	2023 Forecast
Legislative	101.00	105,741	254,620	319,340	273,460	122,320	124,140
Manager	172.00	346,824	574,170	557,170	644,970	595,170	606,660
Accounting	191.00	143,462	185,840	175,790	185,880	277,650	222,280
Clerk	215.00	285,916	380,250	359,300	418,610	432,100	447,720
Information Technology	228.00	238,899	303,550	284,820	313,970	329,630	334,280
Treasurer	253.00	264,071	341,150	330,040	396,110	442,500	450,580
Assessing	257.00	289,272	397,520	334,860	408,790	415,030	421,290
Elections	262.00	246,139	54,550	56,070	190,470	20,050	411,360
Building & Grounds	265.00	637,558	766,770	755,480	692,760	718,770	730,330
Stormwater	443.00	506,327	593,320	625,690	643,300	658,530	673,400
Infrastructure	446.00	476,734	1,082,800	535,800	1,193,930	1,058,380	1,170,190
Community Development	721.00	705,779	883,020	823,860	905,200	876,620	901,700
Other Functions	850.00	499,339	-	-	-	-	-
Debt Service	906.00	330,968	355,510	355,510	354,330	352,930	351,330
		5,077,028	6,173,070	5,513,730	6,621,780	6,299,680	6,845,260

2022 General Fund Expenditures by Department





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.

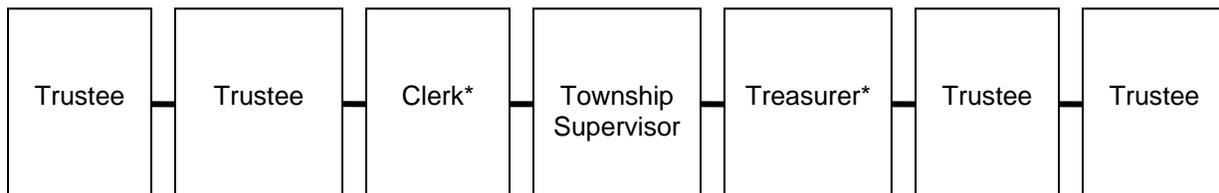
Year 2022 Goals

1. Provide effective communication to educate and promote the Township to residents through the township website, newsletters and media.
2. Provide leadership to protect the health, welfare, and safety of Township residents.
3. Provide leadership to enhance the quality of life along with creating a sense of place for Township residents.
4. Provide leadership to ensure Delhi Township is a community that supports Diversity, Equity and Inclusion of all residents and staff.
5. Educate residents on current and new environmental sustainability initiatives.
6. Encourage Board members and members of other Boards and Commissions to participate in training workshops and conferences.

Resources Needed

The attached year 2022 budget requests expenditures of \$273,460, an decrease of \$45,880 from the 2021 projected actual expenditures. This budget includes Diversity, Equity and Inclusion Evaluations and Training, a community-based survey, support for local businesses using American Rescue Act money, and 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 2023 forecasted budget is currently suggesting total departmental expenditures of \$122,320, which would be a decrease from 2022. In 2024, the department forecasts expenditures in the amount of \$124,140 which is an increase over 2023 of \$1,820, 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.



*Treasurer and Clerk are budgeted in other departments.



DEPT 101.00 LEGISLATIVE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-101.00-707.000	BD OF TRUSTEES-SALAR	\$ 71,488	\$ 71,230	\$ 72,220	\$ 72,740	\$ 74,200	\$ 75,690
101-101.00-715.000	SOC SEC/MEDICARE	4,656	4,750	4,810	4,850	4,950	5,050
101-101.00-717.000	LIFE INSURANCE	317	320	320	320	330	340
101-101.00-718.000	PENSION CONTRIB	328	350	350	350	360	370
101-101.00-724.000	WORKERS COMP	125	170	170	170	180	190
101-101.00-802.000	MEMBERSHIPS,DUES,SU	28,278	36,300	36,300	36,500	36,800	37,000
101-101.00-818.000	CONTRACTUAL SERVICE	-	-	189,670	153,030	-	-
101-101.00-854.000	BD MEETING BROADCASTS	-	126,000	-	-	-	-
101-101.00-956.000	MISCELLANEOUS	57	1,000	1,000	1,000	1,000	1,000
101-101.00-960.000	EDUCATION & TRAINING	493	14,500	14,500	4,500	4,500	4,500
101-101.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 105,741	\$ 254,620	\$ 319,340	\$ 273,460	\$ 122,320	\$ 124,140

**Legislative Performance Indicators**

	2016	2017	2018	2019	2020
Committee of the Whole Meetings	16	13	16	15	4
Regular Board Meetings	21	19	20	17	14
Joint Board Meetings	1	1	2	1	0
Special Board Meetings	0	0	0	0	1
Budget Meetings	3	3	2	2	1
Agenda Items Presented/Acted Upon	322	259	274	278	203
Agenda Pages Reviewed	3034	2403	2458	2263	2408



DEPARTMENT - Manager (172)

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

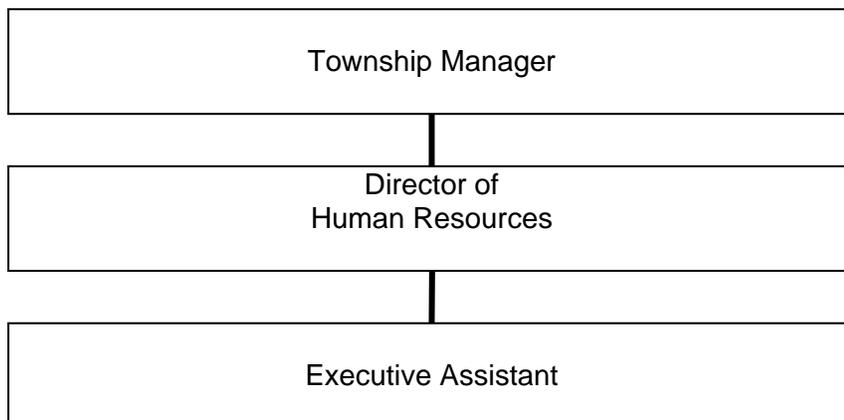
Manage the revenues and expenditures of the General Fund, Sewer Fund, Fire Fund, Police Fund, Fire Equipment and Water Improvement Funds. Provide personnel and benefit administration services.

Year 2022 Goals

1. Facilitate a community-based Board visioning process.
2. Review and update policies and personnel manuals.
3. Implement a Diversity, Equity and Inclusion Plan.
4. Work with the Downtown Development Authority (DDA) to expand our tax base.
5. Recruit and retain employees that can best meet the needs of our Township departments.
6. Evaluate current and future Township-wide staffing needs including succession planning.
7. Continue to evaluate township-wide salary and benefits.
8. Continue to incorporate Capital Improvement Plan into the annual budget.
9. Continue to update a 5 year budget plan.

Resources Needed

The 2022 budget requests expenditures of \$644,970, which is an increase of \$87,800 from 2021 projected actual expenditures. The significant increase for 2022 includes communication expenses related to the upcoming fire and parks and recreation millage renewals. 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 2023 forecasted budget is currently suggesting total departmental expenditures of \$595,170, which would be a decrease from 2022 because of the reduced communication budget due to no millage requests that year. In 2024, the department forecasts expenditures in the amount of \$606,660 which is an increase over 2023 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.





DEPT 172.00 MANAGER

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-172.00-703.000	SALARIES	\$ 237,792	\$ 269,780	\$ 249,200	\$ 278,390	\$ 283,960	\$ 289,640
101-172.00-703.001	DEPUTY SALARY	2,875	4,000	4,000	4,000	4,000	4,000
101-172.00-715.000	SOC SEC/MEDICARE	17,461	21,640	20,060	22,300	22,750	23,200
101-172.00-716.000	HEALTH INSURANCE	40,955	43,910	40,900	43,410	45,650	48,500
101-172.00-716.010	DENTAL INSURANCE	3,767	4,110	4,110	4,420	4,400	4,400
101-172.00-717.000	LIFE INSURANCE	1,341	1,430	1,430	1,470	1,500	1,530
101-172.00-718.000	PENSION CONTRI	29,752	33,730	31,200	34,800	35,500	36,210
101-172.00-719.000	DISABILITY INSURANCE	2,071	2,220	2,220	2,290	2,340	2,390
101-172.00-723.000	AUTO EXP ALLOW	4,837	4,800	4,800	4,800	4,800	4,800
101-172.00-724.000	WORKERS COMP	895	1,250	1,250	1,290	1,310	1,340
101-172.00-726.000	OFFICE SUPPLIES	21	2,100	2,100	2,100	2,100	2,100
101-172.00-801.000	LEGAL FEES	1,780	2,400	2,400	2,400	2,400	2,400
101-172.00-802.000	MEMBERSHIPS,DUES	1,244	3,600	3,600	3,600	3,600	3,800
101-172.00-810.000	INSURANCE & BONDS	-	50,000	50,000	50,000	50,000	50,000
101-172.00-818.000	CONTRACTUAL SERVICE	-	46,850	61,850	106,850	46,850	46,850
101-172.00-853.000	TELEPHONE/COMM	1,114	900	1,100	1,100	1,100	1,100
101-172.00-874.000	RETIREMT BENEFITS	-	72,700	72,700	73,000	74,160	75,650
101-172.00-956.000	MISCELLANEOUS	684	2,250	2,250	2,250	2,250	2,250
101-172.00-960.000	EDUCATION & TRAINING	235	6,500	2,000	6,500	6,500	6,500
101-172.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 346,824	\$ 574,170	\$ 557,170	\$ 644,970	\$ 595,170	\$ 606,660

Staffing Levels			
	2020	2021	2022
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					
	2016	2017	2018	2019	2020
Number of Township Board Meetings Attended	21	21	20	17	15
Number of Township Board Agenda Items Prepared	322	259	274	278	203
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	15	14	14	14
2. STAFF DEVELOPMENT					
	2016	2017	2018	2019	2020
Number of Department Head Staff Meetings Held	8	7	7	7	5
Number of Employee Staff Meetings Held	3	3	3	3	4
3. PERSONNEL					
	2016	2017	2018	2019	2020
Number of Full-Time Job Postings	5	7	7	9	6
Number of Part-Time Job Postings	2	4	1	0	1
Number of Full-Time Employees Hired	5	6	7	7	6
Number of Part-Time Employees Hired	2	2	0	0	0
Number of Full-Time Employees Separated	2	3	7	7	8
Number of Part-Time Employees Separated	4	2	0	1	1
4. BENEFITS					
	2016	2017	2018	2019	2020
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	21	19	18	17	16
Two-Party Coverage	6	5	8	7	10
Single-Party Coverage	14	19	20	19	16
Retiree Coverage	14	14	15	18	18
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	25	28	28	28	24
Two-Party Coverage	19	15	15	13	17
Single-Party Coverage	14	17	17	18	15
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	16	19	17	18	17
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	2	4	4	5
Number of Retirees Receiving Payment in Lieu of Health Insurance	-	-	-	1	2
5. RISK MANAGEMENT					
	2016	2017	2018	2019	2020
Total Number of Recordable Work-Related Injuries and Illnesses	2	9	16	5	6
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	0	417	29	85	30



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 organizational sustainability.

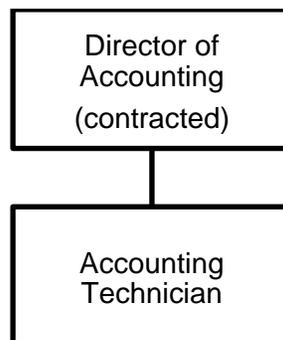
Year 2022 Goals:

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. Be prepared for possible single (Federal) audit due to ARPA funds
5. Review and update departmental procedures and instructions
6. Refine multiyear budgeting process, update the five-year projections

Resources needed:

The fiscal year 2022 budget request is for \$ 185,880 an increase of \$10,090, from the projected 2021 budget. The 2023 and 2024 forecasts include increases of 2% from the previous year plus overlap of staffing for department transition in 2023. The 2022 budget includes a contracted Director and a full-time Accounting Technician. The 2023-2024 forecasts reflect same staffing with an increase in contracted services in 2024.

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	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-191.00-703.000	SALARIES	\$ 63,839	\$ 66,520	\$ 59,400	\$ 66,900	\$ 101,500	\$ 58,070
101-191.00-703.005	PART TIME HELP	18,061	21,200	21,200	22,480	36,190	23,390
101-191.00-715.000	SOC SEC/MEDICARE	5,883	6,710	6,170	6,850	10,540	6,240
101-191.00-716.000	HEALTH INSURANCE	6,628	7,080	6,540	6,950	24,810	23,480
101-191.00-716.010	DENTAL INSURANCE	404	500	500	500	1,670	1,500
101-191.00-717.000	LIFE INSURANCE	343	360	360	370	450	310
101-191.00-718.000	PENSION CONTRIB	10,237	10,970	10,100	11,170	15,240	10,200
101-191.00-719.000	DISABILITY INSUR	534	550	550	570	700	500
101-191.00-724.000	WORKERS COMP	267	300	300	310	320	330
101-191.00-726.000	OFFICE SUPPLIES	402	2,230	2,230	2,230	2,230	2,230
101-191.00-802.000	MEMBERSHIPS,DUES	258	450	450	450	450	450
101-191.00-807.000	AUDIT FEES	7,368	10,000	8,000	10,500	10,500	10,500
101-191.00-818.000	CONTR SERVICES	28,703	37,500	37,500	33,500	37,500	47,500
101-191.00-874.000	RETIREMT BENEFITS	-	19,320	19,790	20,950	32,400	34,430
101-191.00-956.000	MISCELLANEOUS	-	500	1,050	500	500	500
101-191.00-960.000	ED & TRAINING	537	1,650	1,650	1,650	2,650	2,650
101-191.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 143,462	\$ 185,840	\$ 175,790	\$ 185,880	\$ 277,650	\$ 222,280

Staffing Levels			
	2020	2021	2022
Director-contracted	0.00	0.00	0.00
Accounting Technician	1.00	1.00	1.00
Accounting Clerk*	0.00	0.00	0.00
Total	1.00	1.00	1.00

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



Accounting Performance Indicators

	Year Ended 12/31/16	Year Ended 12/31/17	Year Ended 12/31/18	Year Ended 12/31/19	Year Ended 12/31/20
Number of manual journal entries	704	729	712	745	747
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	157	153	168	168	187
Number of W-2's processed	328	263	284	162	344
Number of payroll checks processed	1,101	760	746	478	622
Number of payroll direct deposits	2,280	2,266	2,439	2,453	2,470
Number of purchase orders processed	431	377	399	272	227
Number of accounts payable checks processed (not including voids)	1,959	1,928	2,023	1,980	1,579
Number of accounts payable e-checks processed	707	679	675	676	606
Number of accounts payable checks voided (not including checks voided by system)	21	20	25	24	26
Percent general fund departments at or below budget	100%	95%	100%	100%	100%
Budget amendments prepared	3	2	2	3	2
Per Auditor opinion, the financial statements present fairly the financial position of the Township	Yes	Yes	Yes	Yes	Yes



DEPARTMENT - Clerk (215)

Purpose or Objective of this Department

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

Activities of this Department

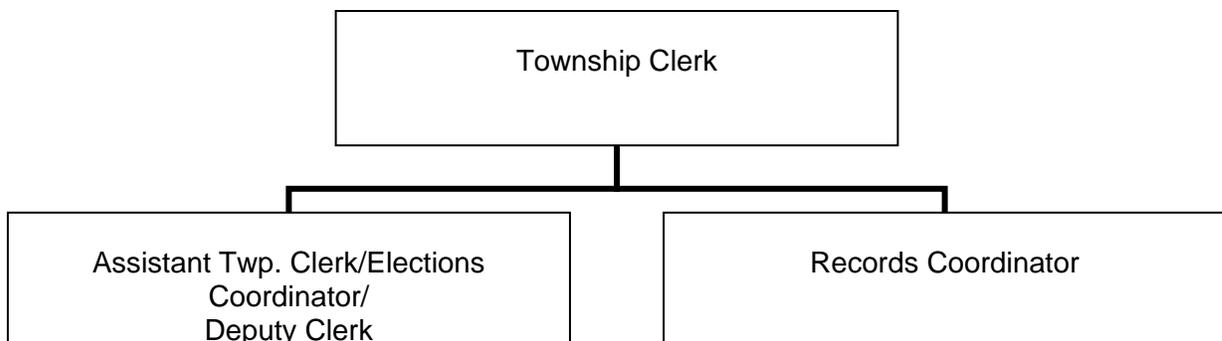
- Provide records management through physical file storage and document imaging as the Township’s central record keeper in accordance to the State of Michigan Record Retention Schedule; publish and post legal notices.
- Record Township board meetings, committee meetings and special meetings and prepare minutes; ensure necessary functions are performed following board meetings.
- 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 2022-2024 Goals

1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Create manuals for Clerk Office functions.
4. Implement interactive mapping for Township cemeteries with links to file information.
5. Work with Holt Community Arts Council to expand current events and create new events.

Resources Needed

The 2022 budget shows 2021 projected expenditures to be \$359,300, a decrease of \$20,950 from 2021 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. 2022 requested expenditures are \$418,610. This increase is due to cost of living salary increases, retire benefits, and an increase in postage for passports. The 2023 forecasted budget is currently suggesting total departmental expenditures of \$432,100. In 2024, the department forecasts expenditures in the amount of \$447,720. Increases for 2023 and 2024 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	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-215.00-703.000	SALARIES	\$ 189,549	\$ 194,930	\$ 180,640	\$ 196,530	\$ 200,470	\$ 204,480
101-215.00-703.001	DEPUTY SALARY	2,875	4,000	4,000	4,000	4,000	4,000
101-215.00-715.000	SOC SEC/MEDICARE	14,008	15,220	14,130	15,340	15,650	15,970
101-215.00-716.000	HEALTH INSURANCE	40,683	41,420	46,500	49,760	53,250	57,000
101-215.00-716.010	DENTAL INSURANCE	2,512	2,640	3,020	3,250	3,250	3,250
101-215.00-717.000	LIFE INSURANCE	1,008	1,030	950	1,040	1,070	1,100
101-215.00-718.000	PENSION CONTRIB	23,693	24,370	22,580	24,570	25,070	25,580
101-215.00-719.000	DISABILITY INSURANCE	1,566	1,600	1,600	1,610	1,650	1,690
101-215.00-724.000	WORKERS COMP	576	700	700	710	730	750
101-215.00-726.000	OFFICE SUPPLIES	-	2,100	1,800	2,100	2,300	2,500
101-215.00-740.000	MATERIAL & SUPPLIES	1,866	3,500	2,000	2,500	3,000	3,500
101-215.00-801.000	LEGAL FEES	890	1,200	1,200	1,200	1,200	1,200
101-215.00-803.000	POSTAGE	-	6,000	6,000	6,000	6,000	6,000
101-215.00-803.001	POSTAGE-PASSPORTS	84	3,600	2,000	3,500	4,200	4,500
101-215.00-817.000	TWP ORD CODIFICATION	500	3,500	3,500	7,500	4,000	4,000
101-215.00-818.000	CONTRACTUAL SERVICE	1,077	5,200	5,200	5,500	5,800	6,000
101-215.00-853.000	TELEPHONE/COMM	34	1,000	1,200	1,500	1,700	1,900
101-215.00-870.000	MILEAGE	-	150	150	150	150	150
101-215.00-874.000	RETIREMENT BENEFITS	-	49,590	47,830	71,350	77,410	81,650
101-215.00-902.000	PUBLISH/LEGAL NOTICES	3,894	11,000	10,000	11,500	12,000	13,000
101-215.00-941.000	OFFICE EQUIP LEASE	-	2,000	2,200	2,500	2,700	3,000
101-215.00-956.000	MISCELLANEOUS	889	1,500	1,500	1,500	1,500	1,500
101-215.00-960.000	EDUCATION & TRAINING	210	4,000	600	5,000	5,000	5,000
101-215.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 285,916	\$ 380,250	\$ 359,300	\$ 418,610	\$ 432,100	\$ 447,720

Staffing Levels			
	2020	2021	2022
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

	2016	2017	2018	2019	2020
FOIA REQUESTS					
Freedom of Information Act Requests	52	61	60	75	73
NOTARY PUBLIC					
Signatures Notarized	411	350	380	425	350
MEETINGS					
Board, Committee, and Special Meetings (to prepare minutes/follow up action)	49	48	42	37	19
LEGAL NOTICES					
Legal Notices Published by Clerk's Office	57	34	43	45	34
TRANSIENT SALES LICENSES					
Transient Sales Licenses Issued	6	7	14	9	2
PASSPORT SERVICES					
Passport Applications Processed	47*	689	701	752	295
Passport Photos Taken	53*	752	802	907	381
Passport Service Revenue	\$1,175*	\$24,826	\$30,285	\$35,390	\$14,140
<i>*Began passport services in December 2016.</i>					
CEMETERY					
	2016	2015	2018	2019	2020
Total Interments	51	62	44	61	42
Regular	29	48	24	37	24
Cremation	20	13	19	24	16
Columbarium	2	1	1	0	2
Plots Sold	20	51	43	44	45
Niches Sold	0	0	0	0	0
Foundation Orders Processed	31	47	36	32	25
Plots Sold to Township	5	2	5	3	0
Cemetery Revenue	\$48,304	\$75,834	\$60,845	\$74,435	\$61,854



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 2022 Goals:

1. Assist Department of Public Services as it updates its SCADA system.
2. Replace remaining legacy computer systems at end of their useful life.

Resources needed: The attached year 2022 budget reflects expenditures of \$313,970, an increase of \$29,150 from the 2021 projected budget expenditure of \$284,820. The increase reflects the rising costs of maintaining our business software and the presumed end of the state unemployment workshare program. 2023 and 2024 budget forecast numbers are modest increases (\$329,630 and \$334,280 respectively) based on increasing costs due to inflation, plus salary increases. No capital improvement projects are forecasted through 2024, but the server in the Community Services Center will probably need to be replaced around 2025. I estimate the server replacement to cost around \$20,000.

Director of Information Technology



DEPT 228.00 INFORMATION TECHNOLOGY

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-228.00-703.000	SALARIES	\$ 78,927	\$ 84,890	\$ 79,280	\$ 89,380	\$ 94,290	\$ 95,320
101-228.00-715.000	SOC SEC/MEDICARE	5,924	6,500	6,080	6,900	7,250	7,300
101-228.00-716.000	HEALTH INSURANCE	9,999	16,840	15,640	16,700	21,900	23,100
101-228.00-716.010	DENTAL INSURANCE	564	830	830	890	890	890
101-228.00-717.000	LIFE INSURANCE	401	450	450	470	500	510
101-228.00-718.000	PENSION CONTRIB	9,866	10,620	9,920	11,180	11,790	11,920
101-228.00-719.000	DISABILITY INSURANCE	619	730	730	740	780	790
101-228.00-724.000	WORKERS COMP	243	360	360	380	400	420
101-228.00-726.000	OFFICE SUPPLIES	-	530	530	530	530	530
101-228.00-740.000	MATERIAL & SUPPLIES	4,402	7,800	5,000	7,800	7,800	7,800
101-228.00-818.000	CONTRACT SERVICES	58,393	65,000	60,000	65,000	66,000	66,000
101-228.00-870.000	MILEAGE	-	500	-	500	500	500
101-228.00-874.000	RETIREMENT BENEFITS	-	25,000	23,500	25,500	27,000	28,200
101-228.00-930.001	HARDWARE MAINT	150	1,000	-	500	500	500
101-228.00-930.025	COMPUTER EQUIP	5,913	22,000	15,000	21,000	22,000	22,000
101-228.00-930.030	SOFTWARE MAINT	51,698	54,000	61,000	60,000	61,000	62,000
101-228.00-932.000	COMP PRGM CHANGES	11,146	4,000	5,400	4,000	4,000	4,000
101-228.00-956.000	MISCELLANEOUS	654	500	100	500	500	500
101-228.00-960.000	EDUCATION/TRAINING	-	2,000	1,000	2,000	2,000	2,000
101-228.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 238,900	\$ 303,550	\$ 284,820	\$ 313,970	\$ 329,630	\$ 334,280

Staffing Levels			
	2020	2021	2022
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:

Date	Hours Lost	Description
2/22/2021	1	Server lost power over the weekend. It rebooted properly, but many services were impacted and required direct intervention
Total	1	

Network/Server up-time:

Date	Hours Lost	Description
5/13/2021	5	A major cyberattack caused the configuration of the switches provided by many Internet service providers in Michigan, including ACD, to be deleted. The ACD switch in the DDA building was affected. The outage prevented users from accessing the Internet.
Total	5	

Data breaches due to a cyber security event:

Date	Description
------	-------------

Total breaches: 0

Hours lost due to a cyber security event:

Date	Hours Lost	Description
5/13/2021	5	A major cyberattack caused the configuration of the switches provided by many Internet service providers in Michigan, including ACD, to be deleted. The ACD switch in the DDA building was affected. The outage prevented users from accessing the Internet.
Total	5	



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

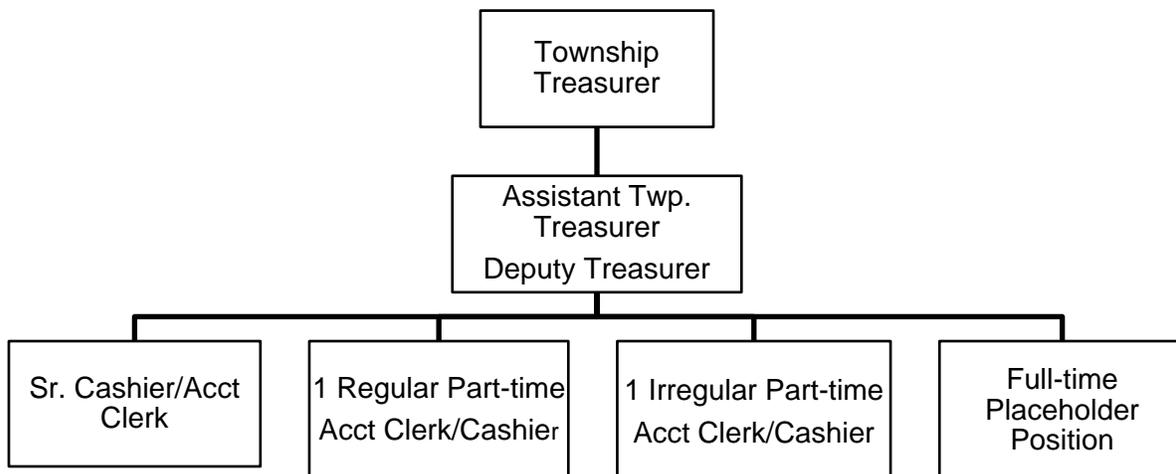
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2022 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
7. Work to educate and communicate with the residents about services and options

Resources Needed

The attached year 2022 budget requests expenditures of \$396,110. This is an increase of \$66,070 from 2021 projected. 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. An additional full-time placeholder position is requested in anticipation of any potential staff transitions. The 2023 and 2024 budget forecast include modest increases for payroll and benefits. I do not foresee any capital expenditures in the Treasurer’s department for 2023 and 2024.

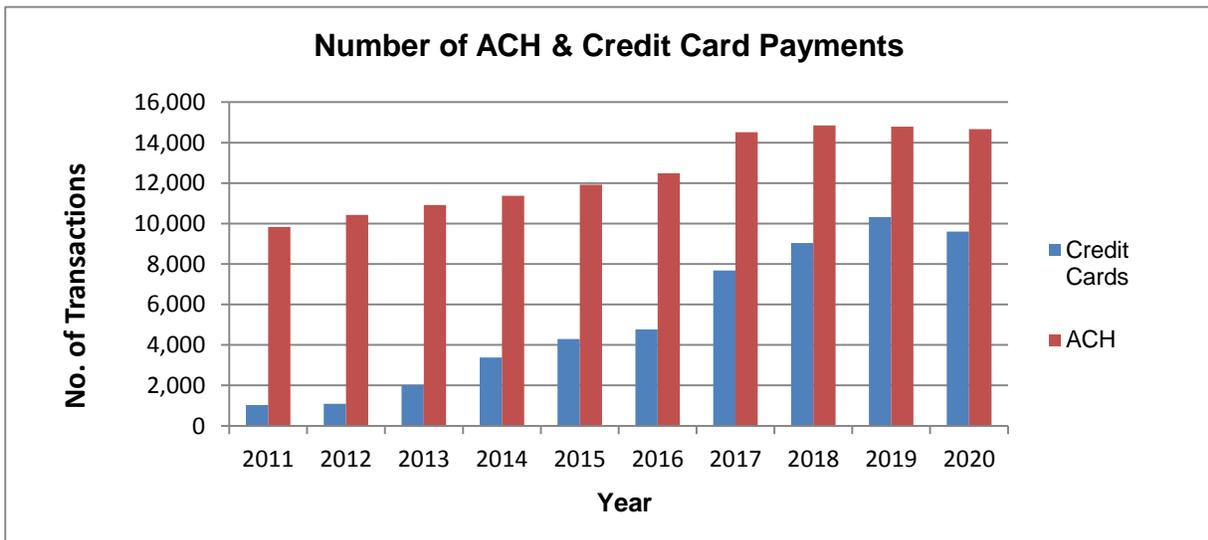
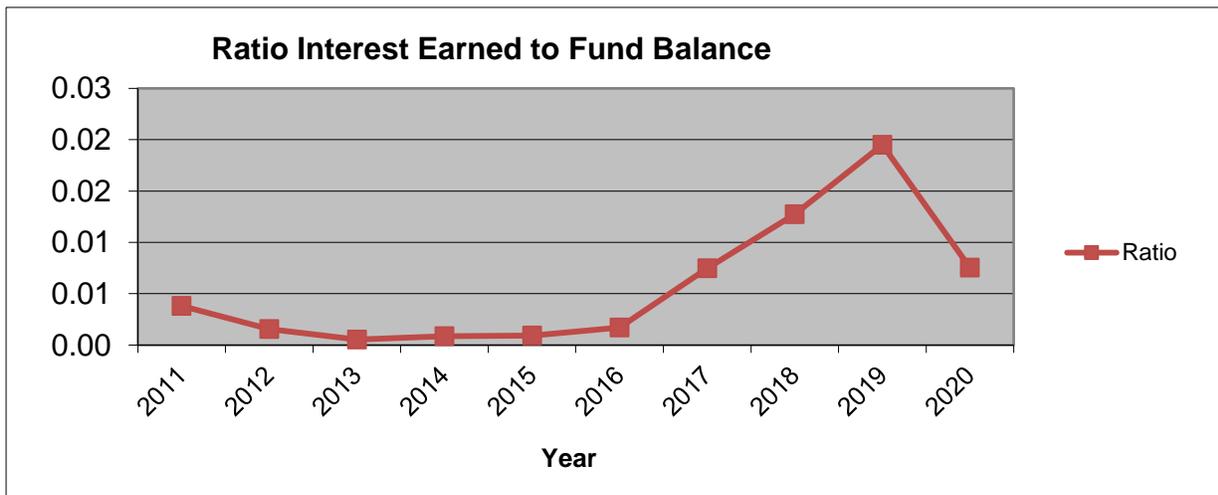
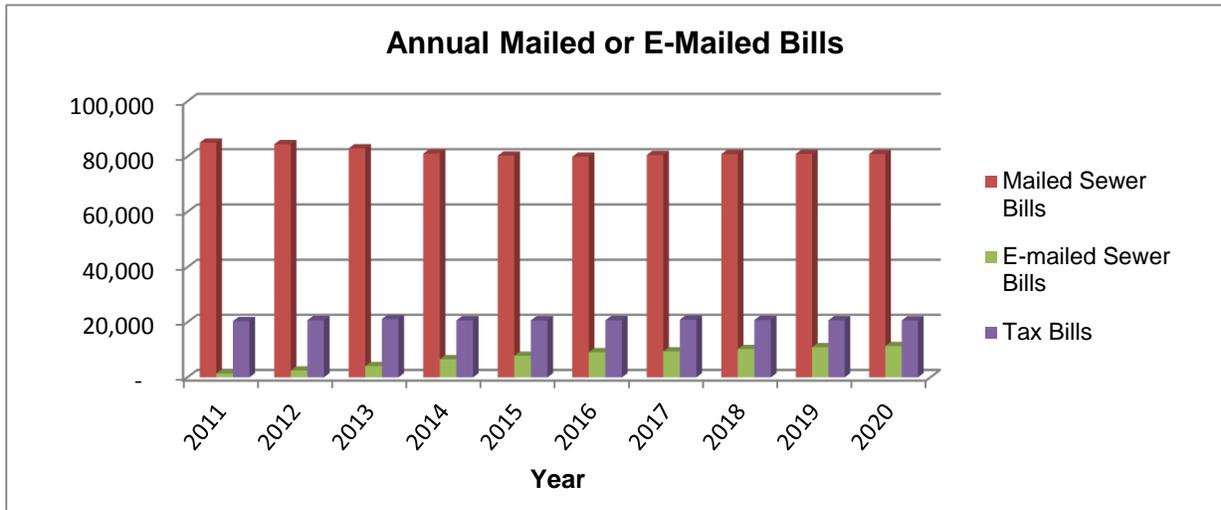




DEPT 253.00 TREASURERS

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-253.00-703.000	SALARIES	\$ 149,134	\$ 154,590	\$ 150,650	\$ 187,090	\$ 215,730	\$ 220,050
101-253.00-703.001	DEPUTY SALARY	2,875	4,000	4,000	4,000	4,000	4,000
101-253.00-703.005	PART TIME HELP	32,379	34,080	36,250	37,900	38,660	39,430
101-253.00-715.000	SOC SEC/MEDICARE	12,833	15,060	13,320	16,220	18,450	18,820
101-253.00-716.000	HEALTH INSURANCE	22,157	23,430	20,300	21,360	32,700	34,650
101-253.00-716.010	DENTAL INSURANCE	2,012	2,200	1,660	2,100	2,840	2,840
101-253.00-717.000	LIFE INSURANCE	671	680	680	850	1,020	1,040
101-253.00-718.000	PENSION CONTRIB	16,197	16,020	16,370	20,900	24,430	24,920
101-253.00-719.000	DISABILITY INSUR	1,032	1,270	1,050	1,320	1,560	1,600
101-253.00-724.000	WORKERS COMP	583	780	600	780	800	820
101-253.00-726.000	OFFICE SUPPLIES	891	3,630	3,630	7,130	3,630	3,630
101-253.00-802.000	MEMBERSHIPS,DUES,SUI	934	1,000	1,000	350	550	550
101-253.00-815.000	COURT FILING/SERVICE I	-	2,000	500	2,000	2,000	2,000
101-253.00-818.000	CONTR SERVICES	6,048	7,000	7,500	8,000	8,500	9,000
101-253.00-870.000	MILEAGE	66	200	200	200	200	200
101-253.00-874.000	RETIREMENT BENEFITS	-	43,460	43,830	46,410	49,930	49,530
101-253.00-902.253	TAX BILL PRINTING	12,236	20,000	20,000	23,000	24,000	25,000
101-253.00-930.020	EQUIP MAIN & REPAIR	1,277	1,000	2,000	1,000	1,000	1,000
101-253.00-956.000	MISCELLANEOUS	2,124	500	500	500	500	500
101-253.00-960.000	EDUCATION & TRAIN	622	5,250	1,000	10,000	7,000	6,000
101-253.00-964.000	TAX ADJ TO COUNTY	-	5,000	5,000	5,000	5,000	5,000
101-253.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 264,071	\$ 341,150	\$ 330,040	\$ 396,110	\$ 442,500	\$ 450,580

Staffing Levels			
	2020	2021	2022
Treasurer	0.30	0.30	0.30
Deputy Treasurer	1.00	1.00	1.00
Deputy Treasurer in Training	0.00	0.00	0.50
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	3.68





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 2022 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, in order to assist in public education of property assessments.
- Continue to update Land and ECF tables for all classes of property.
- Continue with inspection of building permits in the township to ensure accurate assessments.
- Prepare Assessment Roll in accordance with anticipated 2023 State Tax Commission Audit of Minimum Assessing Requirements (AMAR).
- Commence fully integrated hybrid reinspection program of 20% of parcels, continuing use of Data Verification Questionnaires and accompanying letters to explain Assessing practices as a form of community outreach.
- Continue coordinating with the Township Treasurer's office to facilitate community outreach offering New Homeowners property tax information via tax bill and sewer welcome letter inserts, as well as availability of online property information survey, all goals of which align with the Board's goal of community education and outreach.

Resources Needed:

The attached year 2022 budget requests expenditures of \$408,790. The budget reflects three full-time employees, as well as a part-time property inspector to meet the Department's goals.

Resources Available:

The 2022 township tax administration fee of 1% is estimated to be \$490,000, which is sufficient to fully fund the assessing function.

Future Year Forecast:

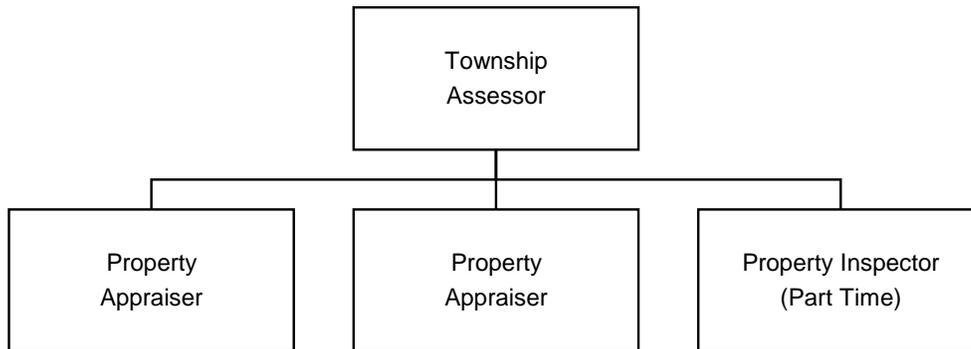
The 2023 forecasted budget currently proposes a total departmental expenditure of \$415,030. This is a slight increase over 2022 and primarily due to anticipated increases in employee salary and benefit costs. There are no other notable increases in expenditures for 2023. For 2024 the budget forecasts a suggested expenditure of \$421,290. 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	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-257.00-703.000	SALARIES	\$ 164,269	\$ 188,040	\$ 172,310	\$ 196,400	\$ 200,330	\$ 204,340
101-257.00-703.005	PART TIME HELP	-	12,680	-	12,680	12,940	13,200
101-257.00-703.010	OVERTIME	1,964	1,950	1,750	2,060	2,110	2,160
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	12,843	17,000	13,770	16,680	17,020	17,370
101-257.00-716.000	HEALTH INSURANCE	20,260	21,200	20,160	21,000	22,070	23,040
101-257.00-716.010	DENTAL INSURANCE	2,915	3,200	3,200	3,420	3,400	3,400
101-257.00-717.000	LIFE INSURANCE	913	1,000	990	1,040	1,070	1,100
101-257.00-718.000	PENSION CONTRIB	20,534	23,510	21,540	24,550	25,050	25,560
101-257.00-719.000	DISABILITY INSURANCE	1,411	1,670	1,630	1,610	1,650	1,690
101-257.00-724.000	WORKERS COMP	1,121	1,570	1,500	1,640	1,680	1,720
101-257.00-726.000	OFFICE SUPPLIES	-	1,600	1,600	1,600	1,600	1,600
101-257.00-730.000	GASOLINE	99	1,600	1,600	1,600	1,600	1,600
101-257.00-740.000	MATERIAL & SUPPLIES	2,390	2,350	2,350	2,350	2,350	2,350
101-257.00-801.000	LEGAL FEES	30,297	40,800	36,500	40,800	40,800	40,800
101-257.00-802.000	MEMBERSHIPS, DUES	877	1,600	1,600	1,600	1,600	1,600
101-257.00-818.000	CONTRACT SERVICES	20,976	58,600	41,040	60,610	60,610	60,610
101-257.00-870.000	MILEAGE	-	250	-	250	250	250
101-257.00-902.257	ASSMT NOTICES/PP STM	5,449	6,100	6,100	6,100	6,100	6,100
101-257.00-930.020	EQUIP MAIN & REPAIR	-	500	500	500	500	500
101-257.00-931.000	VEHICLE REPAIR/MAINT	107	1,800	1,800	1,800	1,800	1,800
101-257.00-956.000	MISCELLANEOUS	216	1,200	1,200	1,200	1,200	1,200
101-257.00-960.000	EDUCATION & TRAINING	1,010	6,600	2,100	6,600	6,600	6,600
Total		\$ 289,272	\$ 397,520	\$ 334,860	\$ 408,790	\$ 415,030	\$ 421,290

	2020	2021	2022
Assessor	1.00	1.00	1.00
Sr. Property Appraiser	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00
Part Time Property Inspector	0.00	0.00	0.32
Total	3.00	3.00	3.32





**ASSESSING DEPARTMENT
PERFORMANCE INDICATORS**

Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2014	6,820,400	127,938,600	15,288,500	527,516,440	0	50,256,400	727,820,340	-
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%
2021	8,647,600	191,527,100	18,320,500	752,806,532	0	44,864,800	1,016,166,532	6.47%

Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2014	2,672,068	121,823,664	14,897,412	505,737,261	0	50,095,615	695,226,020	-
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%
2021	3,332,502	166,337,432	17,292,742	632,366,639	0	44,825,980	864,155,295	5.00%

The Inflation Rate Multiplier determined by the State Tax Commission for 2021 Taxable Values was 1.014 or 1.4%

2020 Processing/ Data Entry for 2021 Assessment Roll

	2020	2019	2018	2017	2016	2015
Property Transfer Affidavits	692	743	850	1089	901	692
Deeds (includes Sheriff Deeds)	689	798	1109	1240	1051	1,055
New Sheriff Deeds	5	18	20	35	41	38
Principal Residence Exemptions	402	487	534	530	582	440
Rescind	463	393	443	465	456	387
Local Unit PRE Denials	1	34	20	29	18	9
PP STMT	STMT Received Timely	162	138	177	211	211
PP STMT	STMT Not Received/Estimated	28	329	276	261	465
PP STMT	STMT Received Late	4	8	3	12	27
PP STMT	STMT Changed by Audit	33	20	17	63	30
PP STMT	Form 5076 Accepted	473	448	375	360	299
PP STMT	Form 5076 Denied / Rec'd Late	2	8	8	47	83
PP STMT	EMPP Form 5278 Received	29	32	31	22	21
Field Inspections	23	454	198	1072	2045	133
Permit Inspections	64	152	71	211	151	127
Data Verification Questionnaires Mailed	1663					
Data Verification Questionnaires Returned	553					
Land Divisions/Combinations	11	26	23	31	29	34
March Board of Review Appeals	132	160	145	120	118	218
July Board of Review Appeals	116	115	153	119	146	145
December Board of Appeals	67	105	88	102	116	94
*Full Tribunal Final Judgment Received	4	2	0	3	3	8
*Small Claims Final Judgment Received	2	3	10	4	8	6
Prior Year Ongoing MTT's	1	0	0	1	5	2
Withdrawn MTT's	3	0	2	2	0	7
**Total Documents Processed/Accts Updated	5,613	4,455	4,531	5,991	6,760	4,206

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



**ASSESSING DEPARTMENT
PERFORMANCE INDICATORS**

March Board of Review	2021	2020	2019	2018	2017	2016
Agricultural	4	9	3	1	3	2
Residential	19	88	38	26	35	48
Commercial / Industrial	6	2	4	7	7	10
Poverty Exemptions	4	3	5	4	3	3
Disabled Veteran's Exemptions	71	63	47	39	33	26
Personal Property	25	61	48	48	38	26
Other	3	0	0	1	1	3
Total	132	226	145	126	120	118

Michigan Tax Tribunal Dockets Received in 2020

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	2020	2019	2018	2017	2016
Classification	0	0	0	0	0
Com/Ind	8	2	2	5	10
RES/Other	3	3	10	5	6
Total	11	5	12	10	16

*Of the 8 Commercial/Industrial appeals filed in 2020, 3 Withdrew, 4 Stipulated to Consent Judgment.

Historic Township Housing Value Analysis

Using True Cash Value

Year	Low	High	Average	Median	Mode	Growth/ Decline	% Change
2014	31,800	754,600	131,438	127,400	128,000	-	-
2015	33,400	770,800	139,288	136,000	141,400	1.060	6.0%
2016	34,800	710,400	145,462	142,400	152,200	1.044	4.4%
2017	35,600	725,000	152,626	148,200	151,800	1.049	4.9%
2018	28,600	729,600	157,209	152,000	110,800	1.030	3.0%
2019	36,200	792,800	167,540	160,800	126,000	1.066	6.6%
2020	28,900	909,200	177,500	170,600	172,000	1.059	5.9%
2021	23,000	926,400	186,765	178,200	178,200	1.052	5.2%

Disabled Veteran Exempt parcels not included.

Disabled Veteran's Exemption Value Analysis

Year	Number of Exempt Parcels	True Cash Value	Assessed Value	Taxable Value
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	72	13,829,016	6,914,508	5,943,277
2021	76	15,746,682	7,873,341	6,531,816

2016 - 2020 Values as of closing of all Boards of Review (March, July, & December)

* 2021 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 2022-24 Goals

1. Continue voter education projects with use of videos, social media and email.
2. Increase Automatic Ballot Application List subscribers to vote from home to reduce stress at polls.
3. Continue to recruit new election inspectors.
4. Create manuals for Election duties of the Clerk's Office.
5. Create new training structure for Election Inspectors that includes both hands-on and online learning.
6. Conduct registration drives at Holt High School and area senior citizen complexes.
7. Use the Optical Scan voting equipment to conduct student council, mock elections for students.

Resources Needed

The 2022 budget shows 2021 projected expenditures to be \$56,070. This is due to the administration of an unbudgeted election. The Township will be reimbursed for this election. 2022 Requested expenditures are \$190,420. This is for the administration of an August Primary and November General Election. The 2023 forecasted budget is currently suggesting total departmental expenditures of \$20,050 for basic supplies for voter registration administration and maintenance contracts for equipment. There are no planned elections for 2023. The 2024 forecasted budget is suggesting total departmental expenditures of \$411,360 for the administration of a March Presidential Primary an August Primary and a November General Election, plus anticipated need for the purchase of new voting equipment and software. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps plan for the future

Resources Available

For 2021 we will be reimbursed for most of the costs associated with the Holt Schools Ballot Proposal. In 2022 there will be no reimbursement.

**DEPT 262.00 ELECTIONS**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-262.00-701.000	ELECTION INSPECTORS	\$ 116,393	\$ 29,500	\$ 30,220	\$ 145,450	\$ -	\$ 247,910
101-262.00-715.000	SOC SEC/MEDICARE	68	100	10	100	-	100
101-262.00-718.000	PENSION CONTRIB	30	50	10	50	-	50
101-262.00-720.000	UNEMPLOYMT-REIMB	-	50	-	100	-	50
101-262.00-724.000	WORKERS COMP	84	200	100	100	100	100
101-262.00-726.000	OFFICE SUPPLIES	950	2,500	1,500	2,500	1,500	3,000
101-262.00-740.000	MATERIAL & SUPPLIES	15,958	6,000	12,000	16,000	6,000	18,000
101-262.00-803.000	POSTAGE	9,793	6,000	2,000	12,000	2,000	14,000
101-262.00-818.000	CONTRACTUAL SERVICE	15,429	8,000	8,620	8,620	9,600	9,600
101-262.00-870.000	MILEAGE	-	50	50	50	50	50
101-262.00-902.000	PUBLISHING/LLEGAL NOTI	2,874	1,500	760	3,500	-	4,000
101-262.00-956.000	MISCELLANEOUS	1,661	600	800	2,000	800	2,000
101-262.00-960.000	EDUCATION & TRAINING	-	-	-	-	-	-
101-262.00-970.000	CAPITAL OUTLAY	82,900	-	-	-	-	112,500
Total		\$ 246,139	\$ 54,550	\$ 56,070	\$ 190,470	\$ 20,050	\$ 411,360



Elections Department Performance Indicators

ELECTION INSPECTORS					
	2016	2017	2018	2019	2020
New Election Inspectors	76	10	14	6	148
Net Loss/Gain	+70	+10	-17	-19	+145
Total Number of Election Inspectors	177	187	170	151	296
MOCK/STUDENT COUNCIL ELECTIONS/REGISTRATION DRIVES					
# of Schools/Groups	3	1	2	1	0
Students Participating	1,600	100	300	45	0
ELECTIONS					
Date and Type of Election		Number of Voters	% Voter Turnout	% Voted Absentee	Reimbursement
2016	03/08 – Presidential Primary	7,934	42%	25%	\$25,664
	05/03 – Special School (Lansing, Mason, Eaton Rapids)	404*	19%*	36%	\$4,306
	<i>*2,098 eligible voters</i>				
	08/02 - Primary	4,169	22%	46%	NA
	11/08 – General Election	14,394	74%	30%	NA
2017	11/07 – Special County	3,353	17%	66%	\$31,943
2018	08/07 - Primary	6,482	33%	43%	NA
	11/06 – General Election	13,353	67%	33%	NA
2019	05/07 – May Consolidated (Mason, Lansing Schools)	267*	20%*	74%	\$5,312.79
	<i>*1,369 eligible voters</i>				
2020	03/10 – Presidential Primary	7,937	38%	48%	\$51,154
	08/04 – Primary	7,630	36%	80%	NA
	11/03 – General Election	16,808	77%	71%	NA
VOTER REGISTRATION					
	2016	2017	2018	2019	2020
New Voters	2,799	2,135	2,467	2,023	1,934
Cancellations	2,059	2,075	1,975	1,586	1,662
Number of Registered Voters	18,302	18,553	19,127	19,594	20,805
Number of Automatic Ballot Application Subscribers	3,767	3,804	4,092	7,889	10,329



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 2022 Goals

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

Resources Needed

The attached year 2022 budget requests expenditures of \$692,760. The budget reflects four full-time positions, plus expenditures for equipment, buildings, and grounds maintenance. This budget will allow us to maintain township grounds and facilities that add to the quality of life in Delhi Township.

The 2023 and 2024 forecast budgets show increases in anticipated inflation costs and does not include any capital outlay projects.

Resources Generated

Sales from cemetery lots.



DEPT 265.00 BUILDING & GROUNDS

GL Number	Description	2020	2021	2021	2022	2023	2024
		Activity	Budget	Projected	Budget	Forecast	Forecast
101-265.00-703.000	SALARIES	\$ 212,970	\$ 228,280	\$ 216,400	\$ 229,850	\$ 234,450	\$ 239,140
101-265.00-703.010	OVERTIME	2,653	10,000	10,000	10,000	10,200	10,410
101-265.00-703.051	SEASONAL LABOR	-	-	-	-	-	-
101-265.00-715.000	SOC SECTY/MEDICARE	16,020	18,230	17,520	18,350	18,720	19,100
101-265.00-716.000	HEALTH INSURANCE	46,887	49,870	48,070	51,150	68,200	72,400
101-265.00-716.010	DENTAL INSURANCE	2,904	3,060	3,080	3,310	3,380	3,450
101-265.00-717.000	LIFE INSURANCE	1,130	1,170	1,200	1,220	1,250	1,280
101-265.00-718.000	PENSION CONTRIB	26,621	28,540	27,370	28,740	29,320	29,910
101-265.00-719.000	DISABILITY INSURANCE	1,750	1,740	1,790	1,890	1,930	1,970
101-265.00-720.000	UNEMPLOYMENT-REIMB	-	2,000	-	-	-	-
101-265.00-724.000	WORKERS COMP	5,605	5,000	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	3,402	9,000	9,000	9,000	10,000	10,000
101-265.00-731.000	PROPANE GAS	-	250	250	250	250	250
101-265.00-734.000	UNIFORMS	843	2,000	2,000	2,000	2,000	2,000
101-265.00-748.000	TOOLS	21	500	500	500	500	500
101-265.00-775.001	EQUIP & SUPPLIES	8,505	10,600	10,000	10,000	10,000	10,000
101-265.00-775.003	SAFETY EQUIP & SUPPLII	769	1,000	1,000	1,000	1,000	1,000
101-265.00-818.000	CONTRACTUAL SERVICE	109,625	125,000	112,030	112,030	112,030	112,030
101-265.00-853.000	TELEPHONE/COMM	11,156	10,000	11,070	11,070	11,070	11,070
101-265.00-874.000	RETIREMENT BENEFITS	-	6,120	6,790	24,990	26,960	28,200
101-265.00-921.030	UTILITIES - WATER	17,513	11,000	11,000	11,000	11,000	11,000
101-265.00-921.035	UTILITIES - SEWER	5,520	5,060	5,060	5,060	5,060	5,060
101-265.00-921.040	UTILITIES - ELECTRIC	56,522	50,000	50,000	50,000	50,000	50,000
101-265.00-921.045	UTILITIES - GAS	11,080	15,000	15,000	15,000	15,000	15,000
101-265.00-930.000	BLDG MAINT & REPAIRS	24,064	30,000	30,000	30,000	30,000	30,000
101-265.00-930.010	GRNDS MAINT & REPAIRS	29,201	15,000	30,000	30,000	30,000	30,000
101-265.00-930.020	EQUIP MAIN & REPAIR	6,676	15,000	15,000	15,000	15,000	15,000
101-265.00-931.000	VEHICLE REPAIR/MAINT	3,205	2,000	5,000	5,000	5,000	5,000
101-265.00-956.000	MISCELLANEOUS	1,118	4,000	4,000	4,000	4,000	4,000
101-265.00-960.000	EDUCATION & TRAINING	-	850	850	850	850	850
101-265.00-962.000	TWP PROP-DRAIN/TAX/S/	-	5,000	5,000	5,000	5,000	5,000
101-265.00-970.000	CAPITAL OUTLAY	23,959	100,000	100,000	-	-	-
101-265.00-999.590	TRANS OUT-SEWER FD	7,838	-	-	-	-	-
Total		\$ 637,558	\$ 766,770	\$ 755,480	\$ 692,760	\$ 718,770	\$ 730,330

Staffing Levels			
	2020	2021	2022
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 (443)

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 2022 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. Identify daily tasks and activities that may be of interest to the community

Resources Needed

The attached year 2022 budget requests expenditures of \$643,300, an increase of \$17,610 (+2.8%) from the 2021 projected budget. This increase is due to decreases in storm water program expenses and increases in Township-At-Large Drain assessments for 2022. 2023 and 2024 projected increases are 2.4% and 2.3%, respectively.

**DEPT 443.00 STORMWATER**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-443.00-726.000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-443.00-730.000	GASOLINE	-	720	500	750	770	790
101-443.00-741.000	OTHER OPERATING EXP	-	250	250	250	260	270
101-443.00-742.000	LABORATORY SUPPLIES	537	6,000	6,000	6,000	6,120	6,250
101-443.00-745.000	OFF-SITE LAB TESTING	-	2,000	2,000	2,000	2,040	2,090
101-443.00-775.003	SAFETY EQUIP & SUPPLI	-	250	250	250	260	270
101-443.00-801.000	LEGAL FEES	-	1,000	1,000	1,000	1,000	1,000
101-443.00-805.000	ENGINEERING SERVICES	-	10,000	10,000	10,000	10,000	10,000
101-443.00-818.000	CONTRACTUAL SERVICE	-	20,000	20,000	20,000	20,000	20,000
101-443.00-818.225	SOLID WASTE DISPOSAL	-	2,000	2,000	2,000	2,000	2,000
101-443.00-880.000	COMMUNITY OUTREACH	-	4,500	4,500	4,500	4,500	4,590
101-443.00-928.000	REGULATORY FEES	6,981	7,770	7,680	8,040	8,210	8,380
101-443.00-930.020	EQUIP MAIN & REPAIR	-	2,000	2,000	2,000	2,000	2,040
101-443.00-956.000	MISCELLANEOUS	-	200	200	200	210	220
101-443.00-960.000	EDUCATION & TRAINING	-	1,000	1,000	1,000	1,020	1,050
101-443.00-967.010	TWP-AT-LARGE DRAINS	32,244	120,000	120,000	120,000	120,000	122,400
101-443.00-991.000	PRINCIPAL	280,864	260,000	290,000	300,000	306,000	312,120
101-443.00-994.000	INTEREST	122,811	115,000	125,000	130,000	136,110	142,510
101-443.00-995.590	TRANS OUT TO SEWER F	62,890	40,630	33,310	35,310	38,030	37,420
Total		\$ 506,327	\$ 593,320	\$ 625,690	\$ 643,300	\$ 658,530	\$ 673,400



DEPARTMENT – Infrastructure (446)

Purpose or Objective of this Department

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

Activities of this Department

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

Year 2022 Goals

1. 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 2022 budget reflects expenditures of \$1,193,930 which is an increase of \$111,130 from the 2021 budgeted expenditures, largely due to the McCue Road improvement project, but also in anticipation of a slight increase in the cost of streetlighting. 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 2023 and 2024 should be viewed with this in mind. However, both 2023 and 2024 forecasts anticipate a drop in expenditures while matched funding for road improvements through the Ingham County Road Department are built-up for a future project.

DEPT 446.00 INFRASTRUCTURE

GL Number	Description	2020		2021		2023	2024
		Activity	2021 Budget	Projected	2022 Budget	Forecast	Forecast
101-446.00-805.000	ENGINEERING SERV	\$ 1,750	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-446.00-922.000	STREETLIGHTS	351,809	370,800	370,800	381,930	393,380	405,190
101-446.00-969.000	STREET IMPROVE	1,308	547,000	-	647,000	-	200,000
101-446.00-969.002	SIDEWALK IMPR/REP	121,867	150,000	150,000	150,000	650,000	550,000
101-446.00-995.000	TRANSFER OUT	454,647	-	-	-	-	-
Total		\$ 931,381	\$ 1,082,800	\$ 535,800	\$ 1,193,930	\$ 1,058,380	\$ 1,170,190



DEPARTMENT – Community Development (721)

Purpose or Objective of the Department

The primary objective of the Community Development Department is to protect the health, safety and welfare of residents and property owners. This is accomplished by ensuring that development occurs in an environmentally and fiscally responsible pattern of land use that focuses on the stabilization, enhancement, and development of quality residential, commercial, industrial, and other land uses.

Activities of the Department

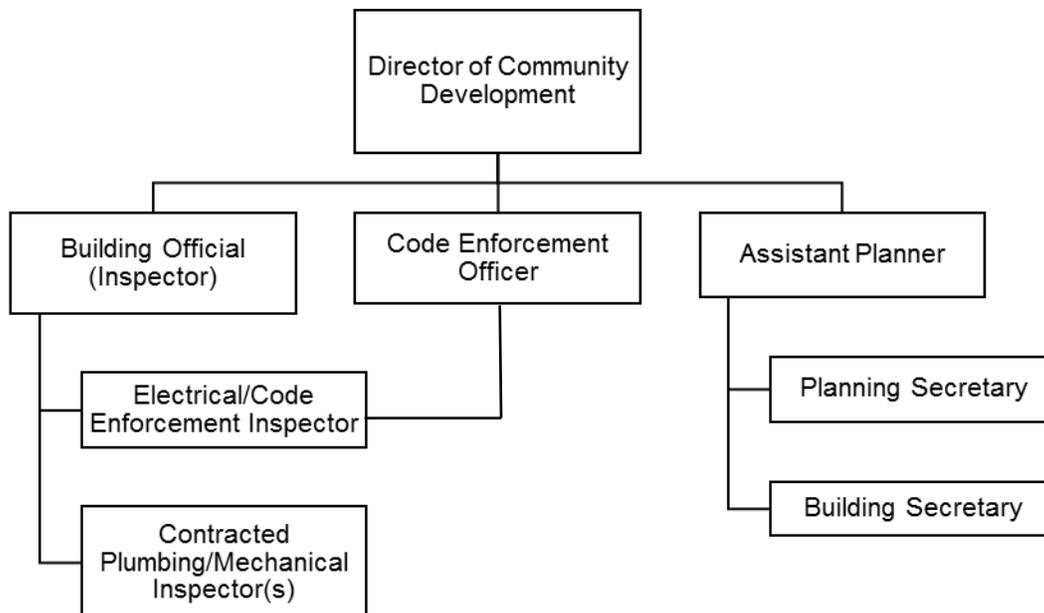
The Community Development Department reviews all planning, zoning and construction activities and issues building permits. The Soil Erosion and Sedimentation Control (SESC) program consisting of Authorized Public Agency/Municipal Enforcing Agency activities is also implemented by the Department. Additionally,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

Year 2022 Goals:

1. Increase the quality of department specific information on the Township's website.
2. If feasible, facilitate installation of a public sculpture in Veteran's Memorial Gardens.
3. Identify and encourage more opportunities for Food Trucks to be incorporated into events within the Township.

The 2022 budget request is for \$905,200, an increase of \$22,180 from the 2021 budget of \$883,020. The projected 2021 expenditure is \$59,160 less than budgeted due primarily to the anticipated deferment of the Master Plan amendment to 2022. The increase from 2021 to 2022 is due to the expected cost of salaries, and the Master Plan.

The 2023 and 2024 forecasted budgets are currently suggesting total departmental expenditures increasing at normal inflationary rates. 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	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-721.00-703.000	SALARIES	\$ 340,898	\$ 370,200	\$ 380,000	\$ 402,050	\$ 410,100	\$ 418,310
101-721.00-704.000	PLANNING COMM SALAR	4,980	13,140	13,140	13,140	13,140	13,140
101-721.00-715.000	SOCIAL SEC/MEDICARE	25,744	29,800	30,400	32,080	32,730	33,390
101-721.00-716.000	HEALTH INSURANCE	71,436	84,910	82,880	87,850	89,400	95,380
101-721.00-716.010	DENTAL INSURANCE	4,454	5,280	5,830	6,250	6,250	6,250
101-721.00-717.000	LIFE INSURANCE	1,656	1,990	2,080	2,140	2,190	2,240
101-721.00-718.000	PENSION CONTRIB	38,549	46,500	47,500	50,260	51,270	52,290
101-721.00-719.000	DISABILITY INSURANCE	2,491	3,090	3,220	3,320	3,390	3,460
101-721.00-724.000	WORKERS COMP INSUR	1,565	1,410	1,410	1,410	1,440	1,470
101-721.00-725.000	CLOTHING/CLEAN ALLOV	433	1,500	1,500	1,500	1,500	1,500
101-721.00-726.000	OFFICE SUPPLIES	1,006	4,900	4,900	4,900	4,900	4,900
101-721.00-730.000	GASOLINE	1,627	4,600	4,600	4,600	4,600	4,600
101-721.00-801.000	LEGAL FEES	23,690	22,800	22,800	22,800	23,260	23,720
101-721.00-802.000	MEMBERSHIPS,DUES,SUI	680	2,000	2,000	2,000	2,000	2,000
101-721.00-803.000	POSTAGE	1,981	2,000	2,000	2,000	2,000	2,000
101-721.00-818.000	CONTRACTUAL SERVICE	162,255	71,400	72,100	71,400	72,580	73,780
101-721.00-818.040	CONTR SERV-PLANNING	-	60,000	-	60,000	20,000	20,000
101-721.00-853.000	TELEPHONE/COMM	3,831	4,500	4,500	4,500	4,500	4,500
101-721.00-870.000	MILEAGE	-	500	500	500	500	500
101-721.00-874.000	RETIREE'S BENEFITS	-	68,500	68,500	68,500	69,870	71,270
101-721.00-902.000	PUBLISH/LEGAL NOTICE	3,320	6,000	6,000	6,000	6,000	6,000
101-721.00-931.000	VEHICLE REPAIR/MAINT	2,606	3,000	3,000	3,000	3,000	3,000
101-721.00-941.000	OFFICE EQUIPMT LEASE	4,316	5,000	5,000	5,000	5,000	5,000
101-721.00-956.000	MISCELLANEOUS	422	1,500	1,500	1,500	1,500	1,500
101-721.00-958.000	CODE ENFORCEMT EXP	5,842	20,000	20,000	20,000	20,000	20,000
101-721.00-958.810	SOIL EROS & SED CNTRL	-	500	500	500	500	500
101-721.00-960.000	EDUCATION & TRAINING	1,997	8,000	8,000	8,000	8,000	8,000
101-721.00-970.000	CAPITAL OUTLAY	-	40,000	30,000	20,000	17,000	23,000
Total		\$ 705,779	\$ 883,020	\$ 823,860	\$ 905,200	\$ 876,620	\$ 901,700

	2020	2021	2022
Director of Community Development	0.00	0.00	0.00
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

	2013	2014	2015	2016	2017	2018	2019	2020
Rezoning	0	1	4	0	2	4	5	4
Special Use Permit	5	2	1	3	4	3	6	4
Text Amendments	1	3	0	0	3	0	1	0
Site Plans Submitted*	4	2	5	10	5	6	7	8
Number of Zoning Board of Appeals Mtgs.	5	9	2	6	5	6	4	3
Number of ZBA cases	6	14	3	6	6	7	4	4
Variance Granted	4	13	3	4	6	7	4	4
Appeals/Request for Interpretation	0	0	0	0	0	0	0	0
	2013	2014	2015	2016	2017	2018	2019	2020
Permits Issued (building & trades)	1,093	1,344	1,897	2,229	1,978	1,720	1,966	1,948
Number of Inspections Completed	2,236	2,861	3,550	4,487	3,594	3,215	3,083	4,671
Permit Revenue	\$196,593	\$234,960	\$433,839	\$713,913	\$563,907	\$404,535	\$538,556	\$718,206
	2013	2014	2015	2016	2017	2018	2019	2020
Permits Issued	73	83	95	90	81	92	49	62
Total APA Projects	4	3	4	3	4	4	5	2
Waivers Provided	17	20	25	37	30	46	22	33
Number of Inspections	635	813	699	720	765	354	301	239
SESC Permit Revenue	\$33,668	\$38,946	\$41,286	\$51,032	\$32,370	\$38,816	\$41,450	\$42,456
	2013	2014	2015	2016	2017	2018	2019	2020
Code Enforcement Cases	499	523	732	561	369	476	590	382
Total Registered Rental Units	2,664	2,732	2,805	2,871	2,967	3,130	3,381	3,422
Rental Inspections Completed	1,957	1,547	1,777	1,713	2,603	1,411	3,323	840*
Newly Registered Properties	41	93	82	138	52	19	42	131
	2013	2014	2015	2016	2017	2018	2019	2020
# of Applications	13	5	10	14	13	12	10	8
# Approved or Approved w/ Conditions	13	5	10	14	12	11	10	7
Application Fees	\$3,000	\$1,000	\$3,050	\$3,600	\$4,050	\$3,750	\$2,700	\$2,550



DEPARTMENT – Debt Service (906)

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 2022 budget requests expenditures of \$ 354,330. 2023 and 2024 forecasts are \$352,930 and \$351,330 respectively.

DEPT 906.00 DEBT SERVICE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-906.00-991.330	PRINC-2013 CAPITAL IMPR BD	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
101-906.00-991.350	PRINC-ENERGY CONSERV BD	147,200	153,600	153,600	160,000	166,400	172,800
101-906.00-994.330	INTER-2013 CAPITAL IMPR BD	12,540	10,450	10,450	7,840	5,230	2,620
101-906.00-994.350	INTER-ENERGY CONSERV BD	71,228	66,460	66,460	61,490	56,300	50,910
Total		\$ 330,968	\$ 355,510	\$ 355,510	\$ 354,330	\$ 352,930	\$ 351,330



DEPARTMENT – Transfers Out (966)

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.

RESOURCES NEEDED: The year 2022 budget requests a transfer out of \$2,904,350. The 2023 forecast shows a decrease due to lower expected capital outlay. The 2024 forecast estimate has a large increase due to possible renovation of the fire department area.

GENERAL FUND TRANSFERS OUT

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
101-966.00-995.206	TRANS TO FIRE FUND	\$ 1,010,885	\$ 637,060	\$ 524,860	\$ 733,550	\$ 772,490	\$ 5,811,870
101-966.00-995.207	TRANS TO POLICE FD	1,613,945	1,654,310	1,659,960	1,696,840	1,802,230	1,830,100
101-966.00-995.208	TRANS TO PARKS FD	12,635	356,930	363,640	473,960	263,050	479,390
Total		\$ 2,637,465	\$ 2,648,300	\$ 2,548,460	\$ 2,904,350	\$ 2,837,770	\$ 8,121,360



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FIRE FUND (206)

Purpose or Objective of this Department

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

Activities of this Department

The Delhi Township Fire Department:

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

Year 2022 Goals

1. Continue to update the 10-year vehicle and equipment replacement program.
 - a. Update the way the vehicle replacement program is used to include maintenance costs, vehicle wear and depreciation value of the vehicle.
2. Continuously look for and apply for the different grants and foundations for equipment and training that is available to the fire department.

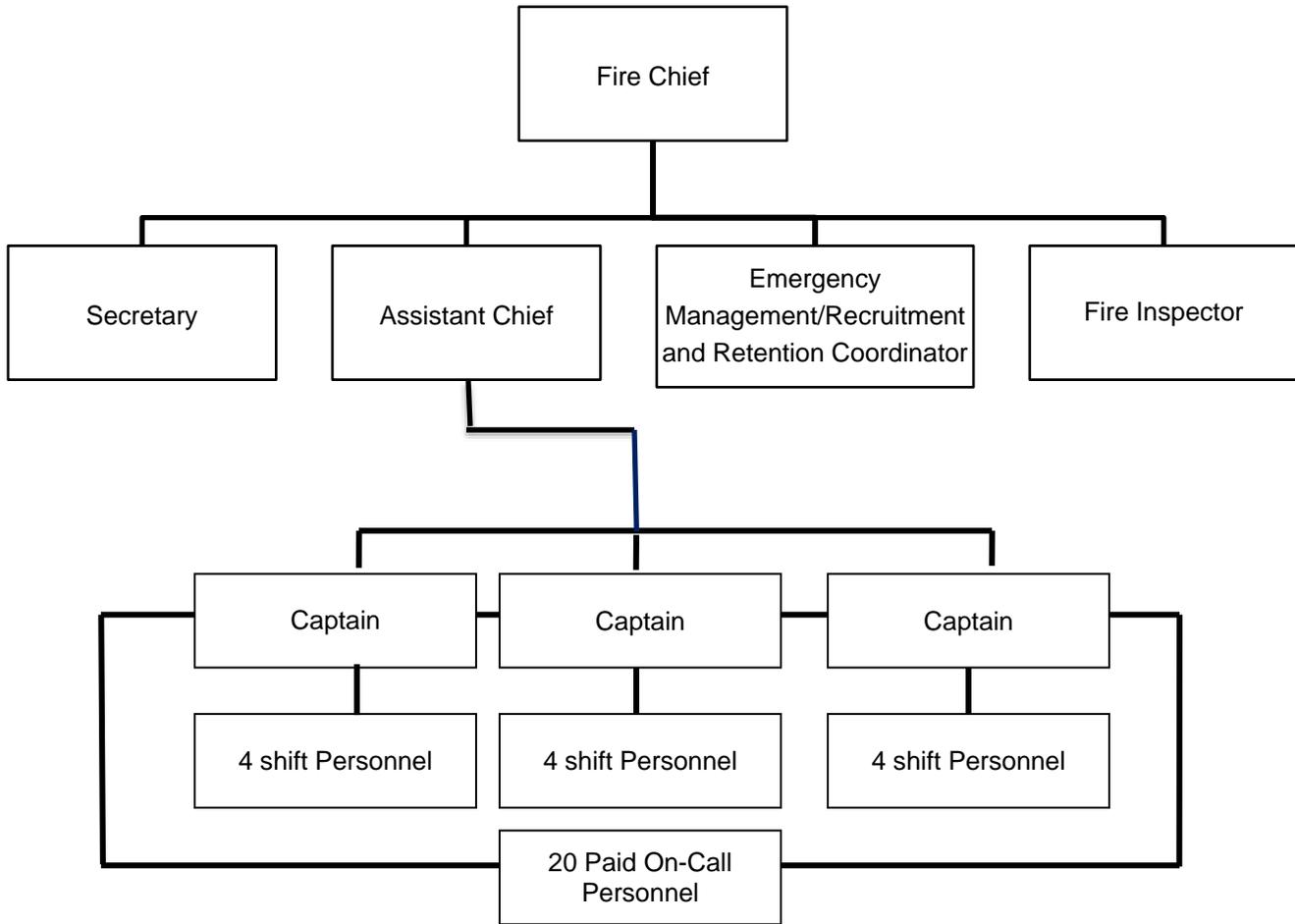
Resources Needed

The attached 2022 budget requests expenditures of \$2,919,750 an increase of \$118,280 from 2021 projected expenditures. This budget reflects personnel costs of a full time chief, assistant chief, Recruitment/Retention Emergency Manager, full 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 2023 forecasted budget is currently suggesting total departmental expenditures of \$2,984,890 which would be an increase of \$65,140 from 2022. This would be primarily due to cost of living and inflationary increases. In 2024, the department forecasts expenditures in the amount of \$8,050,180 which is an increase over 2023 of \$65,290 for inflationary factors and standard cost of living, and \$5 million for possible station renovation. 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			
	2020	2021	2022
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	1.00
Captain	3.00	3.00	3.00
Lieutenant	3.00	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	1.70
Total	27.10	27.10	25.90

**FIRE FUND SUMMARY (206)**

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Taxes	\$ 1,200,596	\$ 1,234,940	\$ 1,231,100	\$ 1,276,200	\$ 1,302,400	\$ 1,328,310
Grants and Revenue Sharing	300,839	18,500	155,510	20,000	20,000	20,000
Charges for Services	24,188	870,000	870,000	870,000	870,000	870,000
Other	397	20,000	20,000	20,000	20,000	20,000
Total Revenues	1,526,020	2,143,440	2,276,610	2,186,200	2,212,400	2,238,310
Expenditures						
Public Safety	2,525,890	2,780,500	2,801,470	2,919,750	2,984,890	3,050,180
Capital Outlay	-	-	-	-	-	5,000,000
Total Expenditures	2,525,890	2,780,500	2,801,470	2,919,750	2,984,890	8,050,180
Other Financing Sources (Uses)						
Transfer in from General Fund	1,010,885	637,060	524,860	733,550	772,490	5,811,870
Total Other Financing Sources	1,010,885	637,060	524,860	733,550	772,490	5,811,870
Revenues over (under) expenditures	11,015	-	-	-	-	-
Fund Balance, Beginning	40,173	51,188	51,188	51,188	51,188	51,188
Fund Balance, Ending	\$ 51,188	\$ 51,188	\$ 51,188	\$ 51,188	\$ 51,188	\$ 51,188



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 2021 millage rate to 1.4842 mills. The calculated amount of \$1,282,500 has been reduced to account for delinquent taxes, resulting in a budgeted amount of \$1,270,000.

Industrial Facilities Tax 437.000

The parcels that qualify for the Industrial Facilities Tax receive a 50% reduction in taxes (0.74210 mills instead of 1.4842 mills). The taxable value for those properties is 1,456,640. 2022 revenue is budgeted at \$1,000.

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 638.000

Ambulance calls are \$800 for basic and advanced life support plus \$12.50/mile. \$850,000 is budgeted for 2022.

FIRE FUND REVENUE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
206-000.00-403.000	AD VAL PROP TAX	\$ 1,194,079	\$ 1,228,000	\$ 1,223,700	\$ 1,270,000	\$ 1,295,400	\$ 1,321,310
206-000.00-412.000	DELQ TAX	1,258	2,000	2,000	2,000	2,000	2,000
206-000.00-432.000	PY IN LIEU OF TAXES	3,220	3,000	3,360	3,000	3,000	3,000
206-000.00-437.000	IFT/CFT TAX REVENUE	1,896	1,840	1,840	1,000	1,800	1,800
206-000.00-445.005	DELQ INTER & PEN	143	100	200	200	200	200
206-000.00-503.000	FEDERAL GRANTS	282,293	-	123,820	-	-	-
206-000.00-572.000	STATE GRANTS	-	-	10,000	-	-	-
206-000.00-573.000	LOCAL COMM STABILIZ	18,546	18,500	21,690	20,000	20,000	20,000
206-000.00-632.000	FIRE DEPT SERV FEES	24,188	20,000	20,000	20,000	20,000	20,000
206-000.00-638.000	AMBULANCE FEES	-	850,000	850,000	850,000	850,000	850,000
206-000.00-687.000	REF/REBATE/REIMB	397	20,000	20,000	20,000	20,000	20,000
206-000.00-699.101	TRANS FRM GEN FD	1,010,885	637,060	524,860	733,550	772,490	5,811,870
Total		\$ 2,536,905	\$ 2,780,500	\$ 2,801,470	\$ 2,919,750	\$ 2,984,890	\$ 8,050,180

**DEPT 336.00 FIRE DEPARTMENT**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
206-336.00-703.000	SALARIES	\$ 1,320,163	\$ 1,325,000	\$ 1,336,000	\$ 1,404,000	\$ 1,432,080	\$ 1,460,730
206-336.00-703.005	PART TIME HELP	87,372	159,020	131,040	131,040	133,670	136,350
206-336.00-703.010	OVERTIME	226,085	225,000	225,000	225,000	229,500	234,090
206-336.00-703.011	HOLIDAY PAY	29,550	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	VOL FIREMENS SALARIES	38,962	60,000	60,000	55,360	56,470	57,600
206-336.00-715.000	SOC SEC/MEDICARE	131,027	138,400	140,000	142,700	145,560	148,480
206-336.00-716.000	HEALTH INSURANCE	155,521	181,200	186,500	210,150	222,040	234,000
206-336.00-716.010	DENTAL INSURANCE	15,864	19,060	19,000	19,960	20,000	20,000
206-336.00-717.000	LIFE INSURANCE	3,926	7,000	7,100	7,450	7,600	7,760
206-336.00-718.000	PENSION CONTRIB	166,934	165,630	167,000	175,500	179,010	182,600
206-336.00-719.000	DISABILITY INSURANCE	10,032	11,730	11,000	11,520	11,760	12,000
206-336.00-720.000	UNEMPLOYMT-REIMB	-	800	800	800	800	820
206-336.00-724.000	WORKERS COMP INSUR	47,066	41,600	34,500	42,700	43,560	44,440
206-336.00-725.000	CLOTHING/CLEANING ALLI	4,274	5,240	5,240	5,240	5,240	5,240
206-336.00-726.000	OFFICE SUPPLIES	1,632	4,000	4,000	6,000	6,000	6,000
206-336.00-730.000	GASOLINE	15,159	27,000	27,000	29,500	30,090	30,700
206-336.00-734.000	UNIFORMS	6,079	7,000	7,000	10,000	10,000	10,000
206-336.00-801.000	LEGAL FEES	4,578	10,000	10,000	10,000	10,000	10,000
206-336.00-802.000	MEMBERSHIPS,DUES,SUB	9,118	10,000	10,000	10,000	10,000	10,000
206-336.00-804.000	PHYSICALS	5,907	10,500	10,500	10,500	10,500	10,500
206-336.00-807.000	AUDIT FEES	1,895	2,000	1,940	1,980	2,020	2,070
206-336.00-810.000	INSURANCE & BONDS	54,634	57,280	57,980	57,980	59,140	60,330
206-336.00-818.000	CONTRL SERVICES	64,553	115,470	138,300	133,400	133,400	133,400
206-336.00-836.000	QUALITY ASSURANCE TAX	6,021	8,000	6,400	6,400	6,400	6,400
206-336.00-853.000	TELEPHONE/COMM	16,229	16,000	16,000	16,000	16,000	16,000
206-336.00-874.000	RETIREE'S BENEFITS	77,762	103,300	118,900	126,300	133,780	140,400
206-336.00-921.030	UTILITIES - WATER	538	600	600	600	600	600
206-336.00-921.035	UTILITIES - SEWER	570	800	800	800	800	800
206-336.00-921.040	UTILITIES - ELECTRIC	509	1,370	1,370	1,370	1,370	1,370
206-336.00-921.045	UTILITIES - GAS	1,434	2,500	2,500	2,500	2,500	2,500
206-336.00-930.000	BLDG/GRD MAINT & REP	1,238	7,500	7,500	7,500	7,500	7,500
206-336.00-956.000	MISCELLANEOUS	5,669	7,000	7,000	7,000	7,000	7,000
206-336.00-960.000	EDUCATION & TRAINING	14,248	18,000	18,000	18,000	18,000	18,000
206-336.00-960.001	FIRE PREVENTION	276	5,000	5,000	5,000	5,000	5,000
206-336.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	5,000,000
206-336.00-994.010	LEASE PAYMENTS	1,065	-	-	-	-	-
Total		\$ 2,525,890	\$ 2,780,500	\$ 2,801,470	\$ 2,919,750	\$ 2,984,890	\$ 8,050,180



Fire Fund Performance Indicators

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
1. Personnel						
A. Paid, on-call Personnel on 12/31	25	20	19	20	17	15
B. Number of Paid, on-call Applicants	7	15	17	15	15	4
C. Number of Paid, on-call Personnel Hired	4	10	7	11	5	4
D. Number of Paid, on-call Personnel Leaving	8	10	9	8	8	1
E. Shift Captains	3	3	3	3	3	3
F. Full time fire personnel	12	15	15	15	15	15
G. Part time inspection personnel - (manhours)	25	95	146	185	800	400
2. Inspections						
A. Commercial Inspections Completed	50	302	369	290	161	102
3.. Number of Incidents						
A. Structure Fires	22	27	41	25	31	23
C. Vehicle Fires	7	17	19	9	11	8
D. Auto Accidents	76	97	80	172	166	130
E. False Alarms	118	118	174	37	51	132
F. Total Ambulance / EMS Calls	2756	2588	2841	2852	3087	2963
F. Total Incidents	586	705	758	613	435	525
H. Total Call Volume	3342	3293	3599	3465	3522	3488
4. Burning Permits						
A. Delhi Township Permits	250	126	225	130	175	155
B. Recreational Permits in effect	1035	1010	1025	1015	1010	1025
C. Total Active Permits	1090	1050	1250	1060	1100	1120
5. Service Delivery						
A. Average personnel on scene of structure fires	12	8	8	7	8	6
B. Mutual Aid Received	90	120	85	80	109	110
C. Mutual Aid Granted	297	256	291	547	609	622
6. Call Frequency						
A. Overlapping Calls during the year	891	890	1039	831	1325	1281
B. Percentage of calls that overlapped	27%	27%	28%	28%	38%	37%
C. Days with 10 calls or more	145	127	185	210		
7. Financial Returns - EMS						
A. Billable Collection Rate Percentage - EMS	85%	73%	76%	75%	75%	70%



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 2022 GOALS:

1. Continue community policing into new neighborhoods and businesses.
2. Continue to provide support services to Holt Public Schools as needed.
3. Increase interest in the Neighborhood Watch Program in partnership with Community Development and the Fire Department.
4. Continue to provide information to, and assist, the Tri-County Metro Narcotics Squad.
5. Continue to identify specific crime trends and problem areas.
6. Identify and respond to traffic problem areas, reducing violations and accidents.
7. Continued annual in-service training and topic specific training to provide a highly trained and well-rounded police officer.

RESOURCES NEEDED

The attached 2022 budget requests expenditures of \$3,018,830, an increase of \$80,290 from 2021 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 \$1,696,840 from the General Fund is necessary.

The current contract with the Sheriff's Office expires in 2022. The 2023 forecast estimates an increase of 3%, plus an additional \$40,000 for body cameras while the 2024 forecast includes only a 3% increase from the prior year.

**POLICE FUND SUMMARY (207)**

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Taxes	\$1,200,596	\$1,234,940	\$1,231,100	\$1,276,200	\$1,301,600	\$1,327,510
Grants and Rev Sharing	18,546	18,500	21,690	20,000	20,000	20,000
Other	27,582	30,000	25,000	25,000	25,000	25,000
Total Revenues	1,246,724	1,283,440	1,277,790	1,321,200	1,346,600	1,372,510
Expenditures						
Public Safety	2,863,669	2,937,750	2,937,750	3,018,040	3,148,830	3,202,610
Total Expenditures	2,863,669	2,937,750	2,937,750	3,018,040	3,148,830	3,202,610
Other Financing Sources						
Transfer-in from General Fund	1,613,945	1,654,310	1,659,960	1,696,840	1,802,230	1,830,100
Total Other Financing Sources	1,613,945	1,654,310	1,659,960	1,696,840	1,802,230	1,830,100
Revenues over (under) expenditures	(3,000)	-	-	-	-	-
Fund Balance, Beginning	3,000	-	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**POLICE FUND REVENUE**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
207-000.00-403.000	CURR PROP TAX	\$ 1,194,079	\$ 1,228,000	\$ 1,223,700	\$ 1,270,000	\$ 1,295,400	\$ 1,321,310
207-000.00-412.000	DELQ TAX	1,258	2,000	2,000	2,000	2,000	2,000
207-000.00-432.000	PYMT IN LIEU OF TAXES	3,220	3,000	3,360	3,000	3,000	3,000
207-000.00-437.000	IFT/CFT TAX REVENUE	1,896	1,840	1,840	1,000	1,000	1,000
207-000.00-445.005	DELQ INTER & PENALTY	143	100	200	200	200	200
207-000.00-573.000	LOCAL COMM STABILIZ	18,546	18,500	21,690	20,000	20,000	20,000
207-000.00-656.000	MOTOR VEH ORD FINES	27,582	30,000	25,000	25,000	25,000	25,000
207-000.00-699.101	TRANS IN - GEN FUND	1,613,945	1,654,310	1,659,960	1,696,840	1,802,230	1,830,100
Total		\$ 2,860,669	\$ 2,937,750	\$ 2,937,750	\$ 3,018,040	\$ 3,148,830	\$ 3,202,610

DEPT 301.00 POLICE EXPENDITURES

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
207-301.00-801.000	LEGAL FEES	\$ 31,095	\$ 28,800	\$ 28,800	\$ 28,800	\$ 30,000	\$ 31,500
207-301.00-818.000	CONTRACT SERVICES	2,829,389	2,905,950	2,905,950	2,986,240	3,075,830	3,168,110
207-301.00-956.000	MISCELLANEOUS	3,185	3,000	3,000	3,000	43,000	3,000
Total		\$ 2,863,669	\$ 2,937,750	\$ 2,937,750	\$ 3,018,040	\$ 3,148,830	\$ 3,202,610



SHERIFF DEPARTMENT INDICATORS	2017	2018	2019	2020
Total Complaints	5,928	5,393	5,754	5,523
Written Complaints	3,175	2,147	2,028	2,007
Blotter (Service) Complaints	2,753	3,245	3,726	3,516
Total Arrests	854	729	809	593
Felony Arrests	152	131	147	157
O.W.I. Arrests	63	51	49	26
Misdemeanor Arrests	560	479	516	350
Civil Arrests	142	119	97	60
Total Number of Accident Reports	641	621	679	521
Property Damage Accidents	417	426	447	330
Personal Injury Accidents	96	84	88	64
Hit & Run Accidents	42	40	45	54
Fatal Accidents	1	1	2	0
Car/Deer Accidents	85	70	97	73
Vehicle Stops	3,757	2,876	2,862	2,165
Total Number of Citations Issued	1,431	1,236	1,159	1,475
Appearance Citations	188	211	258	195
Moving Violations	561	500	550	442
Non-Moving Violations	635	486	501	269
Seat Belt Violations	46	37	33	13
Child Restraint Violations	1	2	6	2
School Contacts	*	904	811	554
Business Contacts				
Number of Presentations to Businesses	*	2	*	*
Property Checks	4,678	4,943	4,551	3,860
Number of Miles Driven	134,892	125,141	165,885	134,496
Ave. Response Time in Minutes for Priority 1 & 2 Calls	6:20	7:05	6:09	n/a
Number of Hours in Training	*	1,299	1,342	806



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:

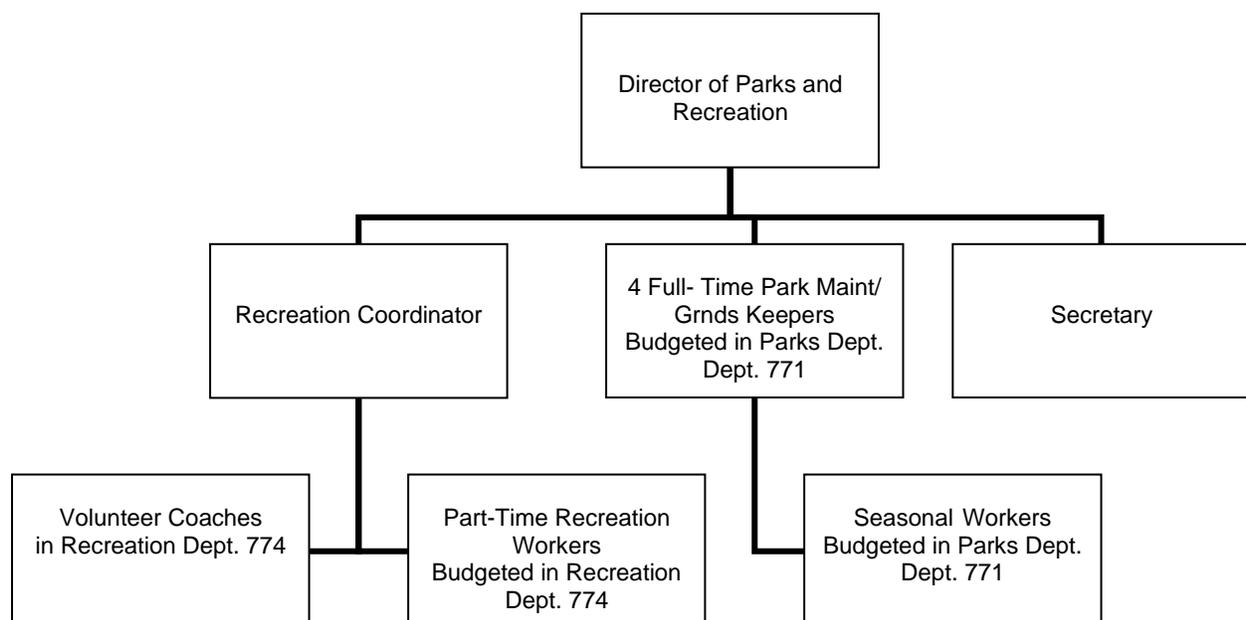
1. Administration
2. Parks Maintenance
3. Recreation

Resources needed:

The attached 2022 budget requests expenditures of \$1,406,260. This includes capital outlay of \$250,000 for Kiwanis Park tennis court repair and \$50,000 to repair or replace the fountain in Veterans' Memorial Park. A transfer in from the General Fund of \$473,960 will be necessary to meet budgeted expenditures. The 2023 forecast decreases by \$194,010, mostly due to the reduction of planned capital improvements. The 2024 forecasts more for capital outlay, increasing the total expenditures.

Resources generated:

Revenues will be received in the amount of \$848,900 from the millage, with an additional \$83,400 generated from grants and user fees. Forecast amounts are based on a 2% increase in tax revenue.



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

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Taxes	\$ 802,266	\$ 824,400	\$ 822,390	\$ 848,900	\$ 865,800	\$ 883,040
Grants & Revenue Sharing	31,052	30,000	38,900	35,000	35,000	35,000
Charges for Services	9,731	57,000	48,400	48,400	48,400	48,400
Other	<u>6,115</u>	<u>60,050</u>	<u>18,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	849,164	971,450	927,790	932,300	949,200	966,440
Expenditures						
Parks Administration	310,121	355,430	373,840	386,020	395,080	404,070
Parks	450,871	710,630	730,930	942,920	739,850	964,440
Recreation	<u>27,789</u>	<u>62,320</u>	<u>62,320</u>	<u>77,320</u>	<u>77,320</u>	<u>77,320</u>
Total Expenditures	788,781	1,128,380	1,167,090	1,406,260	1,212,250	1,445,830
Other Financing Sources (Uses)						
Transfer In from General Fund	12,635	356,930	363,640	473,960	263,050	479,390
Transfers Out	<u>(13,760)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	(1,125)	156,930	163,640	473,960	263,050	479,390
Revenues over (under) expenditures	59,258	-	(75,660)	-	-	-
Fund Balance, Beginning	<u>16,400</u>	<u>75,658</u>	<u>75,658</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>
Fund Balance, Ending	<u>\$ 75,658</u>	<u>\$ 75,658</u>	<u>\$ (2)</u>	<u>\$ (2)</u>	<u>\$ (2)</u>	<u>\$ (2)</u>



PARKS FUND REVENUE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
208-000.00-403.000	PROP TAX	\$ 798,124	\$ 820,000	\$ 817,900	\$ 845,000	\$ 861,900	\$ 879,140
208-000.00-412.000	DELQ TAX	686	1,000	1,000	1,000	1,000	1,000
208-000.00-432.000	PYMT IN LIEU OF TAXES	2,152	2,150	2,240	2,150	2,150	2,150
208-000.00-437.000	IFT/CFT TAX REVENUE	1,267	1,200	1,200	700	700	700
208-000.00-445.005	DELQ INTER & PENALTY	35	50	50	50	50	50
208-000.00-573.000	LOCAL COMM STABILIZ	31,052	30,000	38,900	35,000	35,000	35,000
208-000.00-651.010	RECREATION FEES	4,456	50,000	40,000	40,000	40,000	40,000
208-000.00-651.020	PARKS FACILITY FEES	5,275	7,000	8,400	8,400	8,400	8,400
208-000.00-675.010	DONATIONS	-	-	1,050	-	-	-
208-000.00-677.000	MISC REVENUE	253	50	50	-	-	-
208-000.00-687.000	REFUNDS/REBATE/REIME	822	60,000	-	-	-	-
208-000.00-693.000	SALE OF ASSETS-GOV	5,040	-	17,000	-	-	-
208-000.00-699.101	TRANS IN - GEN FUND	12,635	356,930	363,640	473,960	263,050	479,390
Total		\$ 861,799	\$ 1,328,380	\$ 1,291,430	\$ 1,406,260	\$ 1,212,250	\$ 1,445,830



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 2022 Goals

1. Provide education and necessary information/support for renewal of the Parks, Trails, and Recreation Millage.
2. Continue to facilitate the cooperative relationship with the Holt Public Schools in providing recreational opportunities to our residents.

Resources Needed

The attached year 2022 budget requests expenditures of \$386,020. 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 2023 and 2024 forecast budgets show increases in anticipated inflation costs and does not include any capital outlay projects.



DEPT 752.00 PARKS ADMINISTRATION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
208-752.00-703.000	SALARIES	\$ 185,739	\$ 207,970	\$ 225,690	\$ 209,450	\$ 213,640	\$ 217,920
208-752.00-704.001	PARK COMM COMPENS	3,060	5,460	4,980	5,460	5,460	5,460
208-752.00-715.000	SOC SEC/MEDICARE	13,747	16,330	17,650	16,450	16,780	17,120
208-752.00-716.000	HEALTH INSURANCE	23,921	28,800	26,670	28,430	30,400	32,500
208-752.00-716.010	DENTAL INSURANCE	1,467	1,710	1,710	1,840	1,850	1,850
208-752.00-717.000	LIFE INSURANCE	1,077	1,100	1,100	1,110	1,140	1,170
208-752.00-718.000	PENSION CONTRIB	23,217	26,000	23,630	26,190	26,720	27,260
208-752.00-719.000	DISABILITY INSUR	1,669	1,710	1,700	1,720	1,760	1,790
208-752.00-720.000	UNEMPLOYMENT	-	-	-	-	-	-
208-752.00-724.000	WORKERS COMP	3,308	3,000	3,000	3,000	3,060	3,130
208-752.00-726.000	OFFICE SUPPLIES	3,471	4,130	2,000	2,000	2,000	2,000
208-752.00-801.000	LEGAL FEES	890	1,200	1,200	1,200	1,200	1,200
208-752.00-802.000	MEMBERSHIPS,DUES,S	640	1,000	1,000	1,000	1,000	1,000
208-752.00-803.000	POSTAGE	9	500	500	500	500	500
208-752.00-807.000	AUDIT FEES	842	900	900	900	900	900
208-752.00-810.000	INSURANCE & BONDS	8,698	8,700	8,970	8,970	8,970	8,970
208-752.00-818.000	CONTRACTUAL SERVIC	10,399	14,920	17,000	17,000	17,000	17,000
208-752.00-853.000	TELEPHONE/COMMUNI	3,607	3,500	3,500	3,500	3,500	3,500
208-752.00-870.000	MILEAGE	-	-	-	-	-	-
208-752.00-874.000	RETIREE'S BENEFITS	12,359	15,000	15,000	41,800	43,700	45,300
208-752.00-956.000	MISCELLANEOUS	2,741	6,000	6,000	6,000	6,000	6,000
208-752.00-960.000	EDUCATION & TRAININ	249	5,000	100	5,000	5,000	5,000
208-752.00-962.000	TWP PROP-DRAIN/TAX/	2,192	2,500	2,500	2,500	2,500	2,500
208-752.00-967.000	MASTER PLAN RESEAR	6,818	-	9,040	2,000	2,000	2,000
208-752.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 310,121	\$ 355,430	\$ 373,840	\$ 386,020	\$ 395,080	\$ 404,070

Staffing Levels			
	2020	2021	2022
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	4.00	4.00
Seasonal Workers-FTE	5.50	3.00	3.00
Total	11.50	10.00	10.00



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 2022 Goals

1. Reconstruct the Kiwanis Park Tennis Courts and convert two courts to accommodate six Pickleball Courts with financial assistance from the MDNR.
2. Veterans Memorial Gardens Fountain repair or replacement.
3. Continue to maintain the high quality of the park's appearances.

Resources Needed

The attached year 2022 budget requests expenditures of \$942,920. The budget reflects four full-time positions, approximately 6 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 2023 forecast budget includes capital outlay projects of the reconstruction of the Valhalla Park East Restrooms (\$87,000) pending a DNR grant. The 2024 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. \$8,400 is expected from pavilion rentals.

**DEPT 771.00 PARKS**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
208-771.00-703.000	SALARIES	\$ 146,047	\$ 158,480	\$ 198,250	\$ 209,190	\$ 213,380	\$ 217,650
208-771.00-703.010	OVERTIME	5,791	15,000	15,000	15,000	15,300	15,610
208-771.00-703.051	SEASONAL LABOR	61,281	160,740	87,110	88,070	89,840	91,640
208-771.00-715.000	SOC SEC/MEDICARE	15,676	25,570	22,980	23,890	24,370	24,860
208-771.00-716.000	HEALTH INSURANCE	41,626	48,810	52,650	55,990	58,330	62,180
208-771.00-716.010	DENTAL INSURANCE	2,573	3,180	3,620	3,900	3,980	4,060
208-771.00-717.000	LIFE INSURANCE	733	840	1,070	1,110	1,140	1,170
208-771.00-718.000	PENSION CONTRIB	17,206	19,810	24,790	26,150	26,680	27,220
208-771.00-719.000	DISABILITY INSURANCE	1,131	1,300	1,660	1,720	1,760	1,800
208-771.00-720.000	UNEMPLOYMT-REIMB	1,078	2,000	3,000	3,000	3,060	3,130
208-771.00-724.000	WORKERS COMP	5,775	5,200	5,200	5,200	5,310	5,420
208-771.00-725.000	CLOTHING/CLEANING	214	1,000	1,000	1,000	1,000	1,000
208-771.00-730.000	GASOLINE	7,630	15,000	15,000	15,000	15,000	15,000
208-771.00-734.000	UNIFORMS	458	5,000	5,000	5,000	5,000	5,000
208-771.00-748.000	TOOLS	404	2,500	2,500	2,500	2,500	2,500
208-771.00-775.001	EQUIP & SUPPLIES	4,694	10,000	10,000	10,000	10,000	10,000
208-771.00-775.003	SAFETY EQUIP & SUPPL	1,766	2,000	2,000	2,000	2,000	2,000
208-771.00-818.000	CONTRACT SERVICES	20,677	29,900	29,900	29,900	29,900	29,900
208-771.00-921.030	UTILITIES - WATER	13,388	9,200	9,200	9,200	9,200	9,200
208-771.00-921.035	UTILITIES - SEWER	4,695	4,500	4,500	4,500	4,500	4,500
208-771.00-921.040	UTILITIES - ELECTRIC	28,995	30,000	30,000	30,000	30,000	30,000
208-771.00-921.045	UTILITIES - GAS	1,550	4,600	4,600	4,600	4,600	4,600
208-771.00-930.000	BDG MAINT & REPAIRS	6,973	30,000	30,000	30,000	30,000	30,000
208-771.00-930.010	GRDS MAINT & REPAIRS	20,713	40,000	40,000	40,000	40,000	40,000
208-771.00-930.020	EQUIP MAIN & REPAIR	13,751	15,000	15,000	15,000	15,000	15,000
208-771.00-931.000	VEHICLE REPAIR/MAINT	3,673	5,000	5,000	5,000	5,000	5,000
208-771.00-956.000	MISCELLANEOUS	652	6,000	6,000	6,000	6,000	6,000
208-771.00-970.000	CAPITAL OUTLAY	21,721	60,000	105,900	300,000	87,000	300,000
208-771.00-995.001	TRANSFER OUT	-	200,000	200,000	-	-	-
208-771.00-995.590	TRANS OUT-SEWER FD	13,760	-	-	-	-	-
Total		\$ 464,631	\$ 910,630	\$ 930,930	\$ 942,920	\$ 739,850	\$ 964,440



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 2022 Goals

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

Resources Needed

The attached year 2022 budget requests expenditures of \$77,320. 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 2023 and 2024 forecasts are projected to remain at the 2022 level.

Resources Generated

\$ 40,000 of income is expected from user fees.



DEPT 774.00 RECREATION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
208-774.00-739.000	T-SHIRTS & UNIFORMS	\$ 11,900	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
208-774.00-739.001	AWARDS & TROPHIES	154	2,500	2,500	2,500	2,500	2,500
208-774.00-775.001	EQUIP & SUPPLIES	6,536	15,500	15,500	15,500	15,500	15,500
208-774.00-802.001	ASA MEN'S FEES-SOFTB/	450	1,320	1,320	1,320	1,320	1,320
208-774.00-802.002	ADULT SOFTBALL UMPIR	400	2,000	2,000	2,000	2,000	2,000
208-774.00-810.010	ASA FIELD INSURANCE	-	500	500	500	500	500
208-774.00-818.000	CONTRACT SERVICES	2,550	10,000	10,000	10,000	10,000	10,000
208-774.00-880.010	SPECIAL EVENTS	5,776	15,000	15,000	30,000	30,000	30,000
208-774.00-956.000	MISCELLANEOUS	23	500	500	500	500	500
Total		\$ 27,789	\$ 62,320	\$ 62,320	\$ 77,320	\$ 77,320	\$ 77,320



Recreation Programs & Park Services Comparison Chart

Recreation Sports Leagues	2015	2016	2017	2018	2019	2020
	Number of Teams					
Adult Softball Summer League	16	11	10	12	10	0
Adult Softball Fall League	15	9	10	10	10	10
Youth Basketball (Pre-K thru 6)	33	32	31	31	32	0
Youth Floor Hockey	17	16	15	15	13	0
Youth Competitive Softball & Baseball	17	22	19	11	21	0
Youth Recreational Softball & Baseball	35	33	34	31	23	0
Youth Soccer	23	24	22	22	20	0
Youth Flag Football	22	14	15	17	14	0
Youth Volleyball	10	8	8	8	6	0

Recreation Sports Leagues	Number of Players					
	Adult Softball Summer League	240	190	150	180	203
Adult Softball Fall League	225	143	150	150	163	185
Youth Basketball	295	315	293	295	258	0
Youth Floor Hockey	140	131	152	153	142	0
Youth Competitive Softball & Baseball	204	288	228	132	273	0
Youth Recreational Softball & Baseball	256	444	424	397	328	0
Youth Soccer	259	268	245	175	224	0
Youth Flag Football	136	138	139	153	125	0
Youth Volleyball	83	80	74	85	61	0

Lessons-Special Events-Camps-Trips	Number of Participants					
	Punt, Pass & Kick	31	26	-	-	-
Pitch, Hit & Run	53	42	-	-	42	0
Summer Softball Camp	22	20	-	-	15	0

Park Activities						
Number of Parks Maintained	11	11	11	11	12	12
Number of Acres of Parks Maintained	125	125	125	125	135	140
Number of Acres of School Property Maintained	145	145	145	145	145	0
Number of Pavilion Reservations	219	192	219	234	228	124

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.

2020- Due to the COVID-19 restrictions pavilion rentals did not start until July and recreation programs were canceled.



**DELHI CHARTER TOWNSHIP
FIRE EMS EQUIPMENT AND VEHICLE FUND (211)
YEAR 2022 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 2022 Goals

1. Increase our reach in fire prevention and safety
 - a. Have a presence in the schools and senior living area's promoting fire safety.
 - b. Continue the residential smoke detector installation program.
 - c. Create a Community Risk Reduction Program.
2. Update the firefighter right to know chemical inventory program.

Resources needed:

The attached 2022 budget requests expenditures of \$416,350. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2022 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and vehicles.

The 2023 forecasted budget is currently suggesting expenditures in the amount of \$592,350, primarily due to ambulance cot replacement and Pumper Tanker purchase. In 2024 the fire department forecasts expenditures in the amount of \$352,190 which is the last year for the Stryker finance obligation. 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 \$436,270 from the fire equipment millage.



FIRE EMS EQUIPMENT AND VEHICLE FUND SUMMARY

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Taxes	\$ 401,114	\$ 412,220	\$ 411,190	\$ 429,020	\$ 437,560	\$ 446,270
Grants and Rev Sharing	15,198	6,190	7,250	7,250	7,250	7,250
Total Revenues	416,312	418,410	418,440	436,270	444,810	453,520
Expenditures						
Public Safety	80,685	163,000	163,000	188,500	189,500	200,000
Capital Outlay	262,000	262,000	1,020,290	-	175,000	-
Debt Service	-	-	-	227,850	227,850	152,190
Total Expenditures	342,685	425,000	1,183,290	416,350	592,350	352,190
Other Financing Sources (Uses)						
Other Financing Sources	-	-	724,070	-	-	-
Sale of Fixed Assets	8,500	-	2,000	-	-	-
Total Other Financing Sources	8,500	-	726,070	-	-	-
Revenues over (under) expenditures	82,127	(6,590)	(38,780)	19,920	(147,540)	101,330
Fund Balance, Beginning	214,934	297,061	297,061	258,281	278,201	130,661
Fund Balance, Ending	\$ 297,061	\$ 290,471	\$ 258,281	\$ 278,201	\$ 130,661	\$ 231,991



FIRE EMS EQUIPMENT & VEHICLE FUND

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
211-000.00-403.000	CURR PROP TAX	\$ 399,042	\$ 410,000	\$ 408,920	\$ 427,000	\$ 435,540	\$ 444,250
211-000.00-412.000	DELQ TAX	344	500	500	500	500	500
211-000.00-432.000	PYMT IN LIEU OF TAXES	1,076	1,070	1,120	1,120	1,120	1,120
211-000.00-437.000	IFT/CFT TAX REVENUE	634	600	600	350	350	350
211-000.00-445.005	DELQ TAX INT & PENALT	18	50	50	50	50	50
211-000.00-573.000	LOCAL COMM STABILIZA	6,198	6,190	7,250	7,250	7,250	7,250
211-000.00-674.010	MISC GRANTS-PRIVATE	9,000	-	-	-	-	-
211-000.00-693.000	SALE OF CAPITAL ASSET	8,500	-	2,000	-	-	-
211-000.00-696.000	OTHER FINANCING SOUF	-	-	724,070	-	-	-
Total		\$ 424,812	\$ 418,410	\$ 1,144,510	\$ 436,270	\$ 444,810	\$ 453,520

DEPT 339.00 EQUIPMENT & APPARATUS

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
211-339.00-734.001	FIRE TURNOUT GEAR MA	\$ 244	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 6,000
211-339.00-734.002	FIREFIGHTING TURNOUT	16,130	18,000	18,000	22,000	23,000	23,000
211-339.00-740.010	COMPUTER EXPENSES	8,499	12,000	12,000	13,500	13,500	14,000
211-339.00-755.000	FIRE FIGHTING EQUIP & S	22,391	20,000	20,000	20,000	20,000	22,000
211-339.00-760.000	MEDICAL SUPPLIES	56,410	40,000	37,500	40,000	40,000	40,000
211-339.00-818.000	CONTRACTUAL SERVICE	601	-	-	-	-	-
211-339.00-851.000	RADIO REPAIR & MAINTEN	8,947	6,000	6,000	15,000	15,000	15,000
211-339.00-930.020	EQUIPMENT MAIN & REPAI	8,819	12,000	12,000	15,000	15,000	17,500
211-339.00-931.000	VEHICLE REPAIR/MAINTEN	42,862	50,000	50,000	55,000	55,000	60,000
211-339.00-956.000	MISCELLANEOUS	76	-	2,500	2,500	2,500	2,500
211-339.00-970.000	CAPITAL OUTLAY	12,500	112,000	233,780	-	-	-
211-339.00-981.010	VEHICLES-PUMPER	-	150,000	737,510	-	-	-
211-339.00-981.020	VEHICLES-AMBULANCE	165,205	-	-	-	175,000	-
211-339.00-981.030	VEHICLES-UTILITY/PICKU	-	-	49,000	-	-	-
Total		\$ 342,685	\$ 425,000	\$ 1,183,290	\$ 188,500	\$ 364,500	\$ 200,000

FIRE EQUIPMENT FUND DEBT SERVICE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
211-906.00-991.000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 213,620	\$ 217,050	\$ 144,900
211-906.00-994.000	INTEREST	-	-	-	14,230	10,800	7,290
Total		-	-	-	227,850	227,850	152,190



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 2022 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 2022 budget shows expenditures of \$77,270 and expected revenues of \$132,340, increasing fund balance by \$55,070 to \$533,921. The largest expenditure, \$74,470 of the total \$77,270, is for debt payments on the Waverly/Holt Road water main extension to the Holt Public Schools. The 2022 budget includes the last payment on the debt, and the 2023 and 2024 forecasts of \$2,800 each are for the Ground Management Board membership.

Resources Generated

Revenues for 2022 include expected connection fees from the Avis Flats project. Forecasted revenues for 2023 and 2024 are estimated at \$27,340 each, primarily from water connection fees.

**WATER IMPROVEMENT FUND SUMMARY**

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Charges for Services	\$ 200,556	\$ 25,000	\$ 54,000	\$ 130,000	\$ 25,000	\$ 25,000
Interest	2,392	3,000	180	180	180	180
Other	<u>2,503</u>	<u>2,500</u>	<u>3,060</u>	<u>2,160</u>	<u>2,160</u>	<u>2,160</u>
Total Revenues	205,451	30,500	57,240	132,340	27,340	27,340
Expenditures						
Other	2,550	2,800	2,800	2,800	2,800	2,800
Debt Service	<u>73,471</u>	<u>73,990</u>	<u>73,990</u>	<u>74,470</u>	<u>-</u>	<u>-</u>
Total Expenditures	76,021	76,790	76,790	77,270	2,800	2,800
Revenues over (under) expenditures	129,430	(46,290)	(19,550)	55,070	24,540	24,540
Fund Balance, Beginning	<u>368,971</u>	<u>498,401</u>	<u>498,401</u>	<u>478,851</u>	<u>533,921</u>	<u>558,461</u>
Fund Balance, Ending	<u>\$ 498,401</u>	<u>\$ 452,111</u>	<u>\$ 478,851</u>	<u>\$ 533,921</u>	<u>\$ 558,461</u>	<u>\$ 583,001</u>

**WATER IMPROVEMENT FUND REVENUE**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
225-000.00-452.000	SPEC ASSMT PYMTS	\$ 1,624	\$ 1,700	\$ 2,270	\$ 1,480	\$ 1,560	\$ 1,640
225-000.00-452.010	SPEC ASSMT-INTER	879	800	790	680	600	520
225-000.00-630.000	WATER IMPR REV	200,557	25,000	54,000	130,000	25,000	25,000
225-000.00-665.000	INTEREST	2,392	3,000	180	180	180	180
Total		\$ 205,451	\$ 30,500	\$ 57,240	\$ 132,340	\$ 27,340	\$ 27,340

WATER IMPROVEMENT ADMINISTRATION & CONSTRUCTION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
225-536.00-801.000	LEGAL FEES	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
225-536.00-802.000	MEMBERSHIPS	2,550	2,550	2,550	2,550	2,550	2,550
Total		\$ 2,550	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800

WATER IMPROVEMENT DEBT SERVICE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
225-906.00-991.000	PRINCIPAL	\$ 69,930	\$ 71,600	\$ 71,600	\$ 73,260	\$ -	\$ -
225-906.00-994.000	INTEREST	3,541	2,390	2,390	1,210	-	-
Total		\$ 73,471	\$ 73,990	\$ 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.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Special Assessments	\$ 48,499	\$ 22,310	\$ 23,770	\$ 19,390	\$ 19,380	\$ 19,380
Total Revenues	48,499	22,310	23,770	19,390	19,380	19,380
Expenditures						
Debt Service	28,804	33,170	33,170	32,460	31,750	31,040
Total Expenditures	28,804	33,170	33,170	32,460	31,750	31,040
Revenues over (under) expenditures	19,695	(10,860)	(9,400)	(13,070)	(12,370)	(11,660)
Fund Balance, Beginning	<u>104,867</u>	<u>124,562</u>	<u>124,562</u>	<u>115,162</u>	<u>102,092</u>	<u>89,722</u>
Fund Balance, Ending	<u>\$ 124,562</u>	<u>\$ 113,702</u>	<u>\$ 115,162</u>	<u>\$ 102,092</u>	<u>\$ 89,722</u>	<u>\$ 78,062</u>



SPECIAL ASSESSMENT STREET IMPROVEMENT DEBT

REVENUES:

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
852-000.00-452.000	SPEC ASSMT PYMTS	\$ 40,346	\$ 14,740	\$ 17,100	\$ 13,300	\$ 13,810	\$ 14,340
852-000.00-452.010	SPEC ASSM PYMTS-INTER	8,153	7,570	6,670	6,090	5,570	5,040
Total		48,499	22,310	23,770	19,390	19,380	19,380

DEBT SERVICE:

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
852-906.00-991.000	PRINCIPAL	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
852-906.00-994.000	INTEREST	8,804	8,170	8,170	7,460	6,750	6,040
Total		28,804	33,170	33,170	32,460	31,750	31,040

**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.

Resources needed:

The 2022 budget requests expenditures of \$2,131,320.

Sources of revenue:

Revenues for this project are from the Ingham County Trail millage, the Parks Fund and donations.

The Phase I grant from Ingham County for the Hayhoe Trail is \$1,000,000. Half was received in 2019. When half the project is completed, the Township will receive another 25%, and the final 25% will be received at the completion of Phase I.

The Phase II grant from Ingham County for the Hayhoe Trail is \$2,542,890. Half was received in 2020. When half the project is completed, the Township will receive another 25%, and the final 25% will be received at the completion of the Phase II.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast
Revenues					
Intergovernmental	\$ 1,271,445	\$ 1,771,440	\$ -	\$ 1,771,500	\$ -
Donations	200,000	-	-	-	-
Total Revenues	1,471,445	1,771,440	-	1,771,500	-
Expenditures					
Capital Outlay	132,957	3,229,280	1,065,660	2,131,320	-
Total Expenditures	132,957	3,229,280	1,065,660	2,131,320	-
Other Financing Sources					
Transfer In	454,647	200,000	200,000	-	-
Total Other Financing Sources	454,647	200,000	200,000	-	-
Revenues over (under) expenditures	1,793,135	(1,257,840)	(865,660)	(359,820)	-
Fund Balance, Beginning	-	1,793,135	1,793,135	927,475	567,655
Fund Balance, Ending	\$ 1,793,135	\$ 535,295	\$ 927,475	\$ 567,655	\$ 567,655



CAPITAL PROJECTS FUND (HAYHOE TRAIL) REVENUE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
409-000.00-581.000	INTERGOV REVENUE	\$ 1,271,445	\$ 1,771,440	\$ -	\$ 1,771,500	\$ -	\$ -
409-000.00-675.010	DONATIONS	200,000	-	-	-	-	-
409-000.00-699.101	TRANS FRM GEN FD	454,647	-	-	-	-	-
409-000.00-699.208	TRANS FRM PARKS FD	-	200,000	200,000	-	-	-
Total		\$ 1,926,092	\$ 1,971,440	\$ 200,000	\$ 1,771,500	\$ -	\$ -

DEPT 902.00 CAPITAL OUTLAY

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
409-902.00-971.144	HAYHOE TRAIL	\$ 132,957	\$ 3,229,280	\$ 1,065,660	\$ 2,131,320	\$ -	\$ -
Total		\$ 132,957	\$ 3,229,280	\$ 1,065,660	\$ 2,131,320	\$ -	\$ -

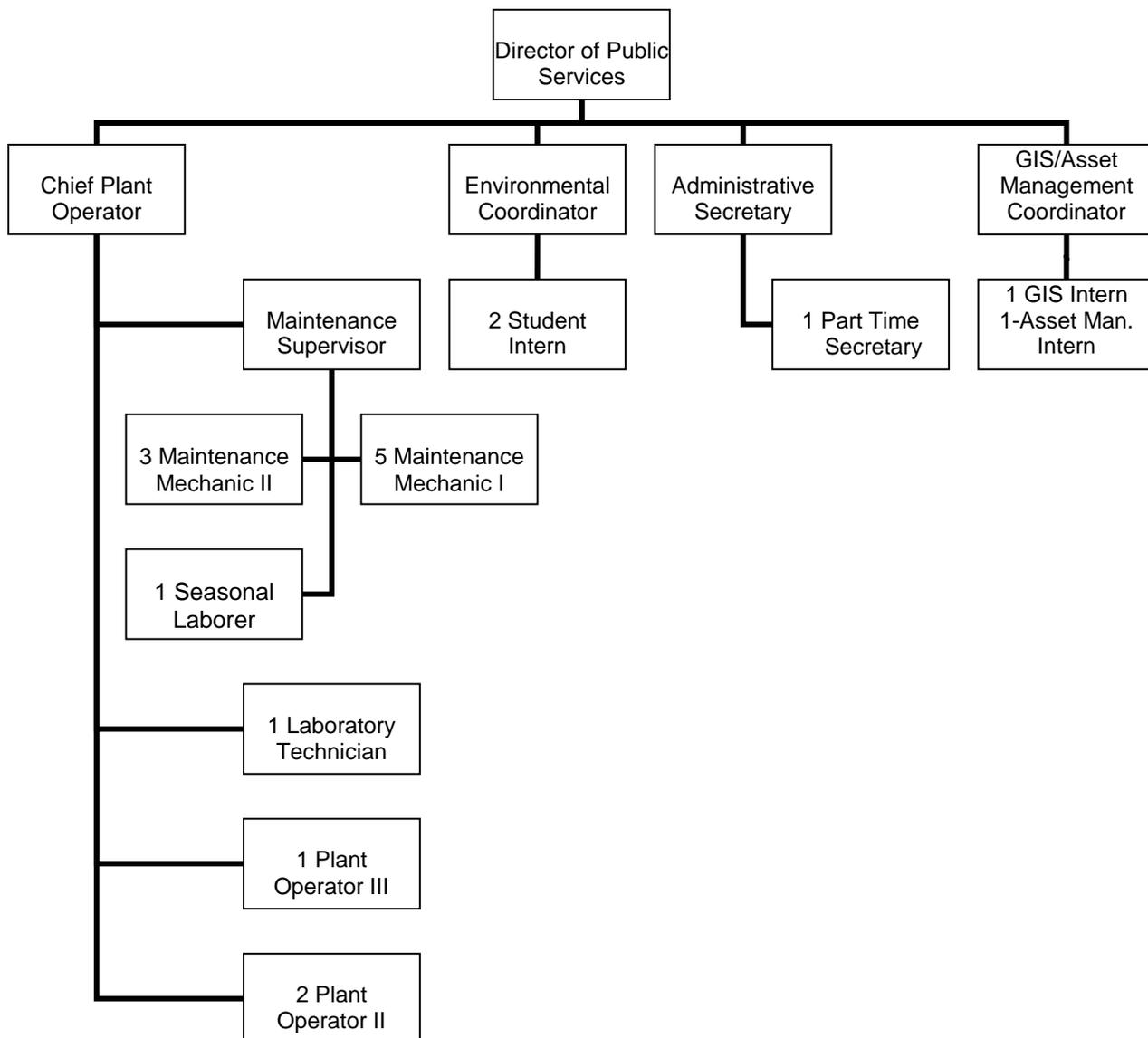


SEWER FUND (590)

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

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Licenses and Permits	\$ 499,984	\$ 369,900	\$ 553,500	\$ 522,000	\$ 173,250	\$ 173,250
User Fees	7,021,780	6,982,790	6,925,150	7,372,030	8,178,410	8,609,350
Grants	33,804	31,000	30,500	28,960	2,026,500	23,970
Interest & Rentals	82,814	62,520	14,280	32,110	62,030	13,950
Other	116,656	145,630	141,310	135,220	137,710	140,240
Total Revenues	7,755,038	7,591,840	7,664,740	8,090,320	10,577,900	8,960,760
Expenditures						
Public Works						
Administration	604,441	964,540	980,790	1,001,830	1,044,050	1,088,440
Public Services Operating*	2,865,386	4,614,340	3,430,670	3,987,900	4,011,990	4,256,860
Depreciation/Amortization	2,746,269	-	-	-	-	-
General Obligation Debt**	520,275	2,717,800	2,479,060	2,867,400	2,516,180	2,516,210
Capital Outlay***	-	1,175,630	3,012,180	2,737,000	5,925,500	2,032,500
Total Expenditures	6,736,371	9,472,310	9,902,700	10,594,130	13,497,720	9,894,010
Other Financing Sources						
Sale of Fixed Assets	2,783	4,000	9,500	2,000	10,000	5,000
Capital Contributions	230,195	-	110,190	-	-	-
Transfer In	21,598	-	-	-	-	-
Total Other Financing Sources	254,576	4,000	119,690	2,000	10,000	5,000
Revenues Over (Under)						
Expenditures	1,273,243	(1,876,470)	(2,118,270)	(2,501,810)	(2,909,820)	(928,250)
Beginning Fund Balance	35,137,349	36,410,592	36,410,592	34,292,322	31,790,512	28,880,692
Ending Fund Balance	\$ 36,410,592	\$ 34,534,122	\$ 34,292,322	\$ 31,790,512	\$ 28,880,692	\$ 27,952,442

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	4,279,850	5,042,900	4,803,990	4,588,860
Capital Outlay and Replacement expenditures in dept 558.00	(849,180)	(1,055,000)	(792,000)	(332,000)
Dept 558.00 operating expenditures only	3,430,670	3,987,900	4,011,990	4,256,860
Budget worksheet total for dep 578.01	2,163,000	1,682,000	5,133,500	1,700,500
Capital Outlay and Replacement expenditures in dept 558.00	849,180	1,055,000	792,000	332,000
Capital expenditures only	3,012,180	2,737,000	5,925,500	2,032,500

** 2020 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liabilities.

***2020 Actual Capital Outlay is zero because capital outlay has been reclassified from expense to asset.

**SEWER FUND REVENUES**

Sewer Permit Fees	605.000
The fee for connecting to the sewer system is \$3,500 per RE plus a \$350 inspection fee. These are increases of \$750 and \$250, respectively. Other inspection fees are based on the items inspected. Repair permit fees are \$25 each.	
Sewer Usage Charges	607.000
\$6.60 is charged per 100 cubic feet (ccf) of usage. The expected ccf's will generate \$3,692,304. In addition, \$120,000 in penalties and \$82,278 from city of Lansing customers are budgeted. \$6.60 represents an increase of 5.4% from \$6.30 (rounded up or down to the nearest dime). The 2022 budget projection is the sum of 1.4% CPI from 2020, 3% for Asset Management, and 1% deferred from 2021. 2023 and 2024 project increases of 10% and 5%, respectively.	
Basic Service Charge	609.000
\$19.00 per month is planned for each residential equivalent (RE). Estimated revenue of \$2,907,230 based on projected RE's of 12,751. \$19.00 represents an increase of 2.2% from \$18.00 (rounded up or down to the nearest dime).	
Non-residential User Charge (formerly Industrial Pretreatment Charge)	613.000
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 5.4% (3% plus 2% CPI).	
Interest on Deposit and Investment	665.000
The estimate of \$20,000 for 2022 is based on projected interest on the Sewer Fund savings with the additional proceeds of an anticipated bond.	
Rental of Farmland	670.000
In 2022 the Township's 96.5 acres of farmland will rent at \$125 per acre for a total of \$11,560.	
Miscellaneous Revenue	677.000
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 \$9,500.	
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 the corn starch from KTM is included here and estimated at \$38,000. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$83,000.	



SEWER REVENUES

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
590-000.00-503.000	FEDERAL GRANTS	\$ 33,804	\$ 31,000	\$ 30,500	\$ 28,960	\$ 2,026,500	\$ 23,970
590-000.00-572.000	STATE GRANTS	-	-	-	-	-	-
590-000.00-605.000	SEWER PERMITS/FEES	499,984	369,900	553,500	522,000	173,250	173,250
590-000.00-607.000	SEWER USER CHRG	4,371,049	4,162,250	4,164,020	4,415,400	4,898,760	5,156,500
590-000.00-609.000	BASIC SERVICE CHRG	2,606,949	2,773,670	2,714,260	2,907,230	3,225,310	3,395,790
590-000.00-613.000	INDUSTRIAL PRETREAT	43,782	46,870	46,870	49,400	54,340	57,060
590-000.00-665.000	INTEREST	70,418	50,000	2,000	20,000	50,000	2,000
590-000.00-665.080	SPEC ASST INTEREST	834	960	720	550	470	390
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 ASSETS	2,783	4,000	9,500	2,000	10,000	5,000
590-000.00-674.000	CAPITAL CONTRIBUTION:	230,195	-	110,190	-	-	-
590-000.00-677.000	MISC REVENUE	7,194	9,000	9,500	9,500	9,500	9,500
590-000.00-687.000	REFUND/REBATE/REIM	44,893	96,000	89,500	83,000	84,660	86,350
590-000.00-697.000	PREMIUM ON BOND	1,680	-	1,680	1,680	1,680	1,680
590-000.00-699.001	TRANSFER IN	21,598	-	-	-	-	-
590-000.00-699.130	GEN FUND COST ALLOC	62,890	40,630	40,630	41,040	41,870	42,710
Total		\$ 8,009,614	\$ 7,595,840	\$ 7,784,430	\$ 8,092,320	\$ 10,587,900	\$ 8,965,760

Staffing Levels			
	2020	2021	2022
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 Coord.	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	3.00	3.00
Maint. Mechanic I	2.00	5.00	5.00
Laboratory Technician	0.00	1.00	1.00
Plant Operator III	2.00	1.00	1.00
Plant Operator II	2.00	3.00	2.00
Seasonal Staff FTE's	3.00	0.00	1.34
Total FTE	21.60	19.63	19.97

**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 2022 budget requests expenditures of \$1,001,830, an increase of \$21,040 (+2.1%) from the 2021 projected budget. The 2023 budget is projected to increase 4.2% and 2024, 4.3%. These increases are due to labor, insurance, and retiree benefits.

DEPT 548.00 ADMINISTRATION & OVERHEAD

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
590-548.00-705.000	BD OF APPEALS-PER DIE	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
590-548.00-720.000	UNEMPLOYMT-REIMB	-	2,000	2,000	2,000	2,000	2,000
590-548.00-726.000	OFFICE SUPPLIES	856	-	900	1,000	1,000	1,000
590-548.00-801.000	LEGAL FEES	15,006	15,000	20,000	21,000	22,050	23,160
590-548.00-803.000	POSTAGE	31,605	41,520	51,000	56,100	61,710	67,890
590-548.00-807.000	AUDIT FEES	8,210	8,310	8,310	8,410	8,580	8,760
590-548.00-810.000	INSURANCE & BONDS	67,847	73,330	70,000	73,500	77,180	81,040
590-548.00-818.000	CONTRACTUAL SERVICE	30,856	23,650	27,850	32,070	33,680	35,370
590-548.00-874.000	RETIREE'S BENEFITS	60,012	421,120	421,120	442,180	464,290	487,510
590-548.00-902.000	PUBLISHING/LEGAL NOTI	-	1,000	1,000	1,000	1,000	1,000
590-548.00-956.000	MISCELLANEOUS	-	2,500	2,500	2,500	2,500	2,500
590-548.00-995.101	TRANS OUT TO GEN FD	390,050	375,510	375,510	361,470	369,460	377,610
Total		\$ 604,441	\$ 964,540	\$ 980,790	\$ 1,001,830	\$ 1,044,050	\$ 1,088,440



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 2022 Goals

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

Resources Needed

The attached year 2022 budget requests expenditures of \$5,042,900, an increase of \$763,050 (+18%) from the 2021 projected budget. This increase is due in large part to COVID and the need to shift road and roof repairs to 2022 due to rising costs. The 2023 and 2024 budgets include replacements and maintenance according to the Asset Management Plan and are projected at -5% for 2023 and -4% for 2024.



DEPT 558.00 DEPT OF PUBLIC SERVICE

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
590-558.00-703.000	SALARIES	\$ 960,372	\$ 1,064,800	\$ 929,270	\$ 1,063,760	\$ 1,162,000	\$ 1,185,330
590-558.00-703.005	PART TIME HELP	20,509	70,530	9,360	73,690	75,170	76,680
590-558.00-703.010	OVERTIME	92,649	115,800	114,550	115,750	118,070	120,440
590-558.00-715.000	SOCIAL SECURITY/MEDICARE	81,510	97,430	82,500	97,940	99,900	101,900
590-558.00-716.000	HEALTH INSURANCE	168,865	182,800	159,590	195,950	210,650	226,450
590-558.00-716.010	DENTAL INSURANCE	13,103	14,620	13,350	16,020	17,230	18,530
590-558.00-717.000	LIFE INSURANCE	5,234	5,610	4,920	5,620	5,740	5,860
590-558.00-718.000	PENSION CONTRIBUTION	114,530	132,580	116,540	134,000	136,680	139,420
590-558.00-719.000	DISABILITY INSURANCE	7,952	8,700	7,630	8,730	8,910	9,090
590-558.00-724.000	WORKERS COMP	14,863	21,270	16,860	19,950	20,350	20,760
590-558.00-726.000	OFFICE SUPPLIES	2,275	12,850	12,850	12,850	13,110	13,380
590-558.00-728.000	CERTIFICATION	600	600	900	900	900	900
590-558.00-730.000	GASOLINE	14,998	30,000	30,000	31,500	33,080	34,740
590-558.00-732.000	FUEL OIL	4,384	8,000	8,000	8,400	8,820	9,270
590-558.00-734.000	UNIFORMS	7,285	15,700	12,000	15,700	16,100	16,510
590-558.00-740.010	COMPUTER EXPENSES	60,222	89,640	65,690	68,980	72,430	76,060
590-558.00-741.000	OTHER OPERATING EXPENSES	4,988	19,000	19,000	19,000	19,480	19,970
590-558.00-742.000	LABORATORY SUPPLIES	47,146	47,000	47,000	51,450	52,740	54,060
590-558.00-743.000	TREATMENT CHEMICALS	196,211	272,130	248,570	261,000	274,050	287,760
590-558.00-745.000	OFF-SITE LAB TESTING	15,846	25,500	40,500	32,500	33,320	34,160
590-558.00-775.003	SAFETY EQUIP AND SUPPLIES	9,051	23,500	18,500	23,500	24,090	24,700
590-558.00-805.000	ENGINEERING SERVICES	73,407	140,000	163,480	170,000	133,250	136,590
590-558.00-818.000	CONTRACTUAL SERVICES	3,439	6,130	6,530	6,530	6,700	6,870
590-558.00-818.015	CONTRACT SERV-SAFETY PGM	1,490	11,000	6,000	11,000	11,280	11,570
590-558.00-818.220	LAND APPLICATION	69,495	122,000	122,000	122,000	125,050	128,180
590-558.00-818.225	SOLID WASTE DISPOSAL	33,931	28,800	33,000	34,450	36,180	37,990
590-558.00-852.000	UTILITY NETWORK COMM	120,210	107,000	154,000	213,000	171,150	179,710
590-558.00-853.000	TELEPHONE/COMMUNICATIONS	25,439	46,890	23,800	24,580	25,810	27,110
590-558.00-880.000	COMMUNITY OUTREACH PROG	293	27,000	12,000	17,000	17,430	17,870
590-558.00-921.030	UTILITIES - WATER	21,484	19,470	20,140	21,150	22,210	23,330
590-558.00-921.035	UTILITIES - SEWER	2,184	2,560	2,500	2,610	2,750	2,890
590-558.00-921.040	UTILITIES - ELECTRIC	269,369	319,730	300,000	315,000	330,750	347,290
590-558.00-921.045	UTILITIES - GAS	28,088	39,900	53,000	55,650	58,440	61,370
590-558.00-928.000	REGULATORY FEES	11,061	13,980	14,180	14,180	14,890	15,640
590-558.00-930.000	BUILDING MAINT & REPAIRS	14,183	24,500	19,200	19,200	19,680	20,180
590-558.00-930.015	REPAIRS & MAINTENANCE - L.S.	22,405	40,000	40,000	40,000	41,000	42,030
590-558.00-930.016	REPAIRS & MAINTENANCE - C.S.	14,788	440,000	55,000	50,000	52,500	55,130
590-558.00-930.020	EQUIPMENT MAIN & REPAIR	93,570	119,000	117,000	117,000	122,850	129,000
590-558.00-930.040	BLDG MAIN & REPAIR-CONTRACTE	93,431	203,480	118,700	222,600	233,730	345,420
590-558.00-930.050	EQUIP MAIN/REPR-CONTRACTED	114,064	129,590	166,510	231,510	138,090	145,000
590-558.00-931.000	VEHICLE REPAIR/MAINTENANCE	3,607	5,500	8,300	5,500	5,780	6,070
590-558.00-956.000	MISCELLANEOUS	1,815	8,200	5,200	5,200	5,460	5,740
590-558.00-960.000	EDUCATION & TRAINING	4,744	30,250	28,250	25,750	27,040	28,400
590-558.00-960.015	EDUCATION & TRAIN-SAFETY PGM	-	-	3,000	5,500	5,780	6,070
590-558.00-962.000	TWP PROP-DRAIN/TAX/SAD	298	1,300	1,300	1,300	1,370	1,440
590-558.00-970.000	CAPITAL OUTLAY	-	50,000	693,980	1,055,000	792,000	332,000
590-558.00-981.000	REPLACEMENT FUND ALLOCATION	-	420,000	155,200	-	-	-
Total		\$ 2,865,386	\$ 4,614,340	\$ 4,279,850	\$ 5,042,900	\$ 4,803,990	\$ 4,588,860



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 2022 Goals

1. Improve environmental services while operating and maintaining the collection system and treatment facility in the most environmentally and financially sustainable manner.

Resources Needed

The attached year 2022 budget requests expenditures of \$1,682,000, a decrease of \$481,000 from the 2021 projected budget. The 2022 budget includes plans for a second \$7.5 million asset management bond with work to be completed in 2022-2023. 2023 includes design only for the Keller Road sewer replacement to be done in advance of the next bond scheduled for 2024/25. Grit Removal, Digester Cover Replacement, and Waste Activated Sludge Thickening were removed from the 2022 \$7.5 million bond project and added to the 2025 bond.



DEPT 578.01 CAPITAL IMPROVEMENTS

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
590-578.01-805.000	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590-578.01-805.341-2	GRIT IMPROVEMENTS	-	175,000	-	-	-	235,000
590-578.01-805.342	EVOQUA COVER REHAB	-	-	-	-	-	110,000
590-578.01-805.345-2	TERTIARY TANK CRACK REPAI	-	-	1,000	-	-	-
590-578.01-805.346-2	SECONDARY CLARIFIER REHA	-	45,000	45,000	-	-	-
590-578.01-805.347-2	INFLUENT SCREW PUMP REPL	-	-	1,000	-	-	-
590-578.01-805.348-2	FEED SEQUENCING TANK MIXI	-	-	1,000	-	-	-
590-578.01-805.350-2	AERATION TANK MIXING	-	-	3,000	-	-	-
590-578.01-805.355	SOLIDS HANDLING BUILDING	-	360,000	182,000	35,000	105,000	-
590-578.01-805.356	DIGESTER HEAT	-	95,630	80,000	25,250	75,750	-
590-578.01-805.357	KELLER RD SEWER REPLACE	-	-	-	-	87,500	128,000
590-578.01-805.359	SLUDGE DEWATERING	-	-	223,000	16,250	48,750	-
590-578.01-805.360	DEWATERED SLUDGE STORAC	-	-	56,000	7,000	21,000	-
590-578.01-805.361	CONCENTRATED WASTE HANI	-	-	182,000	70,250	210,750	-
590-578.01-805.363	BIOGAS UTILIZATION	-	-	80,000	25,250	75,750	-
590-578.01-805.364	WASTE ACTIVATED SLUDGE T	-	-	-	-	-	65,000
590-578.01-976.342	EVOQUA COVER REHAB	-	-	-	-	-	-
590-578.01-976.345-2	TERTIARY TANK CRACK REPAI	-	-	7,000	-	-	-
590-578.01-976.346-2	SECONDARY CLARIFIER REHA	-	500,000	800,000	-	-	-
590-578.01-976.347-2	INFLUENT SCREW PUMP REPL	-	-	17,000	-	-	-
590-578.01-976.348-2	FEED SEQUENCING TANK MIXI	-	-	20,000	-	-	-
590-578.01-976.350-2	HONEYWELL-SEC & FIRE SYST	-	-	350,000	-	-	-
590-578.01-976.353-2	HONEYWELL-UTILITY NETWOR	-	-	100,000	-	-	-
590-578.01-976.354-2	AERATION TANK MIXING	-	-	15,000	-	-	-
590-578.01-976.355	SOLIDS HANDLING BUILDING	-	-	-	325,000	975,000	-
590-578.01-976.356	DIGESTER HEAT	-	-	-	180,000	540,000	-
590-578.01-976.357	KELLER RD SEWER REPLACE	-	-	-	-	-	1,162,500
590-578.01-976.359	SLUDGE DEWATERING	-	-	-	300,000	900,000	-
590-578.01-976.360	DEWATERED SLUDGE STORAC	-	-	-	68,000	204,000	-
590-578.01-976.361	CONCENTRATED WASTE HANI	-	-	-	450,000	1,350,000	-
590-578.01-976.363	BIOGAS UTILIZATION	-	-	-	180,000	540,000	-
Total		\$ -	\$ 1,175,630	\$ 2,163,000	\$ 1,682,000	\$ 5,133,500	\$ 1,700,500



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 (8) general obligation bonds, notes, and loans are made from this department:

<u>Original Amt</u>	<u>Year</u>	<u>Description</u>
\$9,850,000	2007	Sanitary Sewer SRF #1 Revenue Bonds
\$8,400,000	2010	Sanitary Sewer SRF #2 Revenue Bonds
\$1,585,000	2014	Sanitary Sewer 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
\$7,500,000	2018	2018 General Obligation Bonds

Resources Needed

The 2022 budget requests expenditures of \$2,867,400. The 2022, 2023, and 2024 budget and forecasts include estimated payments on the expected 2022 bond issue.

SEWER FUND BOND DETAILS

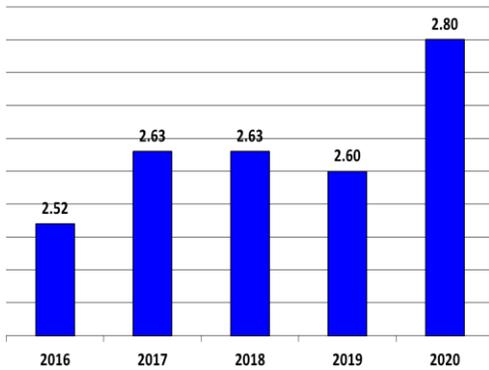
	2021			2022			Year of Final Pymt
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
Capital Lease -Vactor	69,566	1,976	71,542	-	-	-	2021
2016 Refunding Bond	358,405	11,965	370,370	366,740	6,051	372,791	2022
2014 Refunding Bonds	165,000	14,276	179,276	170,000	10,340	180,340	2024
2016 DDA Ref Bonds	81,663	5,483	87,146	84,669	4,176	88,845	2024
SRF Loan 5279-01	510,000	70,200	580,200	520,000	61,913	581,913	2028
QEC Bond	86,400	37,384	123,784	90,000	34,584	124,584	2031
SRF Loan 5403-01	400,000	133,250	533,250	410,000	123,125	533,125	2032
2018 G.O. Bonds	320,000	212,475	532,475	330,000	202,800	532,800	2037
2022 Bonds-estimate				300,000	152,000	452,000	2041
	<u>1,991,034</u>	<u>487,009</u>	<u>2,478,043</u>	<u>2,271,409</u>	<u>594,989</u>	<u>2,866,398</u>	

DEPT 588.01 G.O. BOND INDEBTEDNESS

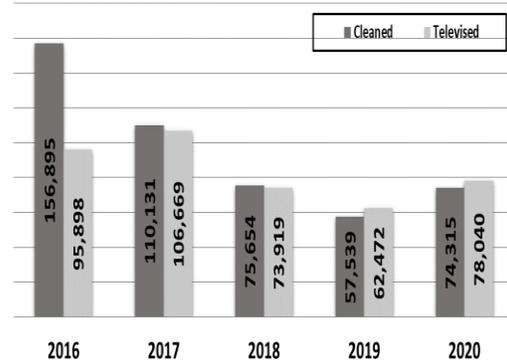
GL Number	Description	2020	2021	2021	2022	2023	2024
		Activity	Budget	Projected	Budget	Forecast	Forecast
590-588.01-956.000	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590-588.01-991.000	PRINCIPAL	-	2,136,040	1,991,050	2,271,410	1,940,780	1,986,380
590-588.01-993.000	PAYING AGENT FEES	500	1,000	1,000	1,000	1,000	1,000
590-588.01-994.000	INTEREST	519,775	580,760	487,010	594,990	574,400	528,830
590-588.01-996.000	BOND DISCOUNT	-	-	-	-	-	-
Total		\$ 520,275	\$ 2,717,800	\$ 2,479,060	\$ 2,867,400	\$ 2,516,180	\$ 2,516,210



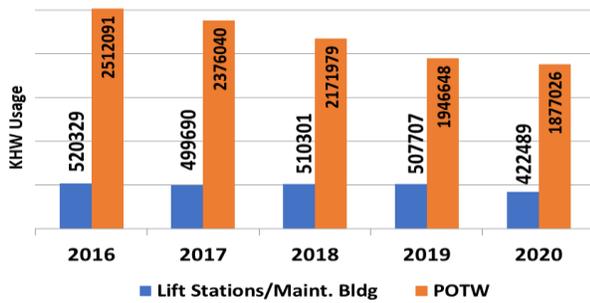
Average Million Gallons Processed Per Day



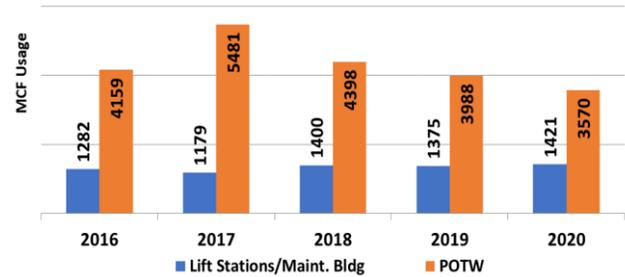
Feet of Sanitary Sewer Cleaned / Teledisc



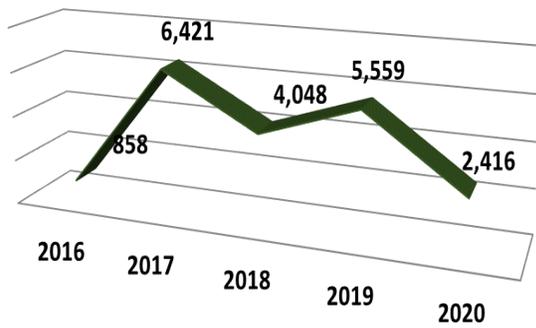
Utility Tracking - Electric



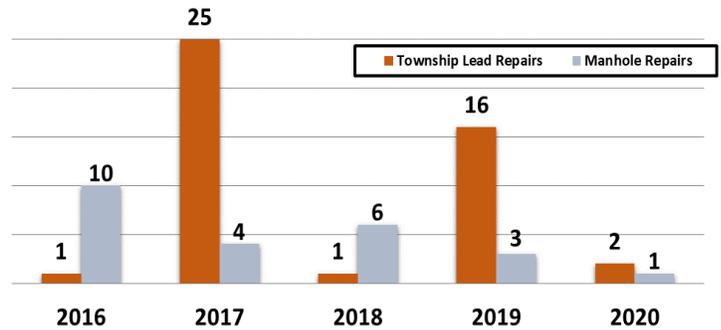
Utility Tracking - Gas



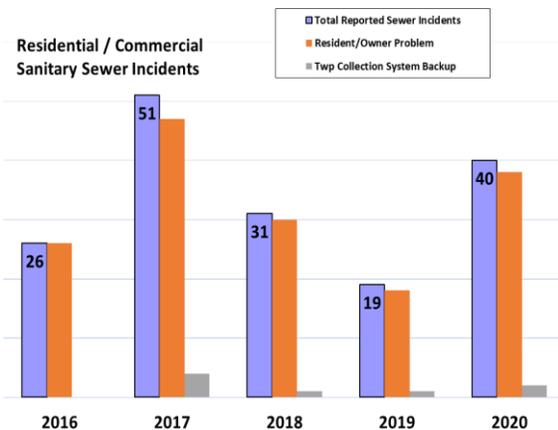
Feet of Sanitary Sewer Repaired



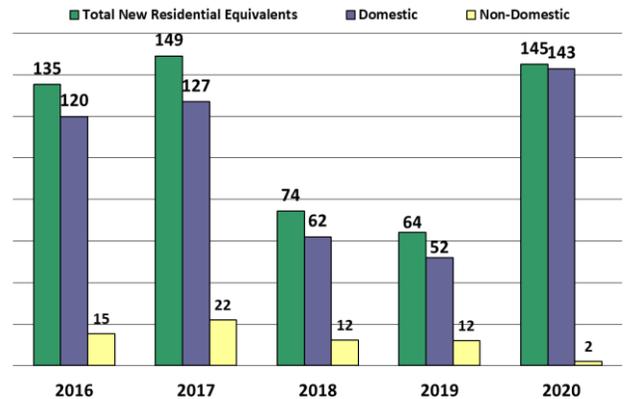
Sanitary Sewer Lead / Manhole Repairs



Residential / Commercial Sanitary Sewer Incidents



New Residential Equivalents





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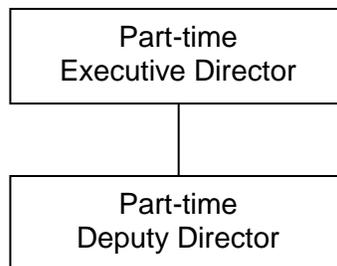
Delhi Downtown Development Authority (248)

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

PURPOSE OF THIS FUND: The DDA was organized pursuant to Township Ordinance No. 80 and Act 197 of the Public Acts of 1975, as amended, now recodified as Public Act 57 of 2018. The primary purpose of the DDA is to provide for the ongoing maintenance, promotion, security, and continued operation of the DDA District. A Board of Directors appointed by the Township Board governs the DDA. This DDA’s mission is as follows: to promote economic development through business attraction/retention programs and works to foster investment within the DDA District. It strives to increase the Township’s tax base and strengthen the local economy while maintaining those qualities that make Delhi Township a desirable place to live and work.

There are seven departments within the DDA. They are:

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



Staffing Levels			
	2020	2021	2022
Executive Director	0.60	0.60	0.60
Deputy Director	0.60	0.60	0.60
Total	1.20	1.20	1.20



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 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, 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

2021 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties
- Provide digital marketing assistance to businesses impacted by COVID-19 pandemic
- Enhance Esker Landing park with addition of kayak vendor
- Replace roof at Holt Farmers Market
- Install Electric Vehicle Charging stations
- Finalize rehabilitation at 2176 Cedar for end user (restaurant)
- Work with Township to identify potential repair or replacement for the fountain in Veterans Memorial Gardens
- Locate land for future commercial/industrial growth
- Further triangle area development
- Other activities as identified

**DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY**

Description	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Property Taxes	\$ 1,960,263	\$ 1,960,960	\$ 2,044,130	\$ 2,131,800	\$ 2,174,300	\$ 2,217,650
Grants	2,000	2,000	35,910	2,000	-	2,000
Interest and rentals	23,024	14,500	10,000	10,000	9,000	9,000
Other	16,116	2,000	2,900	1,500	1,500	1,500
Total Revenues	2,001,403	1,979,460	2,092,940	2,145,300	2,184,800	2,230,150
Expenditures						
Community and Economic Dev						
Administration	133,485	181,720	166,810	168,280	170,500	172,750
Marketing & Promotion	357,326	187,630	274,250	197,790	195,300	196,580
Other Functions	135,496	-	-	-	-	-
Infrastructure Projects	2,600	160,450	160,450	157,840	155,230	152,620
Capital Outlay	76,108	150,000	59,310	-	-	-
Development Capital Outlay/Improvements	472,342	325,000	372,910	275,000	275,000	275,000
Total Expenditures	1,177,357	1,004,800	1,033,730	798,910	796,030	796,950
Other Financing Sources (Uses)						
Sale of Assets	1,200,000	-	9,690	4,410	1,890	-
Transfer to DDA Debt Service Funds	(1,099,844)	(1,105,810)	(1,105,810)	(1,119,700)	(1,128,630)	(1,132,480)
Total Other Financing Sources (Uses)	100,156	(1,105,810)	(1,096,120)	(1,115,290)	(1,126,740)	(1,132,480)
Revenues over (under) expenditures	924,202	(131,150)	(36,910)	231,100	262,030	300,720
Fund Balance, Beginning	3,275,065	4,199,267	4,199,267	4,162,357	4,393,457	4,655,487
Fund Balance, Ending	\$ 4,199,267	\$ 4,068,117	\$ 4,162,357	\$ 4,393,457	\$ 4,655,487	\$ 4,956,207

**DDA REVENUE**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-000.00-403.000	PROP TAXES-AD VAL.	\$ 1,944,336	\$ 1,945,460	\$ 2,034,000	\$ 2,125,000	\$ 2,167,500	\$ 2,210,850
248-000.00-412.000	DELQ TAX	3,522	5,000	100	-	-	-
248-000.00-437.000	IFT/CFT TAX REVENUE	12,066	10,000	10,000	6,800	6,800	6,800
248-000.00-445.005	DELQ INTER & PENALTY	339	500	30	-	-	-
248-000.00-572.000	STATE GRANTS	2,000	2,000	35,910	2,000	-	2,000
248-000.00-665.000	INTEREST	20,645	7,500	6,000	6,000	5,000	5,000
248-000.00-670.010	RENT-FARMERS MKT	2,379	7,000	4,000	4,000	4,000	4,000
248-000.00-672.040	GREASE LOAN	15,683	-	-	-	-	-
248-000.00-677.000	MISC REVENUE	357	1,000	500	500	500	500
248-000.00-687.000	REFUNDS/REBATE/REIME	76	1,000	2,400	1,000	1,000	1,000
248-000.00-693.000	SALE OF CAPITAL ASSET	1,200,000	-	9,690	4,410	1,890	-
Total		\$ 3,201,403	\$ 1,979,460	\$ 2,102,630	\$ 2,149,710	\$ 2,186,690	\$ 2,230,150

**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, utilities, property tax payments (drain and special assessments), and building maintenance.

Year 2022 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 2022 budget requests expenditures of \$168,280.

DEPT 728.00 DDA ADMINISTRATION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-728.00-703.005	PART TIME HELP	\$ 83,633	\$ 81,400	\$ 82,900	\$ 83,230	\$ 84,900	\$ 86,600
248-728.00-715.000	SOC SEC/MEDICARE	1,213	1,180	1,200	1,210	1,240	1,270
248-728.00-718.000	PENSION CONTRIB	2,509	2,450	2,490	2,500	2,550	2,610
248-728.00-724.000	WORKERS COMP	237	370	370	370	380	390
248-728.00-726.000	OFFICE SUPPLIES	1,069	1,000	1,000	1,000	1,000	1,000
248-728.00-801.000	LEGAL FEES	15,576	20,000	15,000	15,000	15,000	15,000
248-728.00-802.005	DUES AND SUBS	1,328	1,470	1,500	1,500	1,500	1,500
248-728.00-803.000	POSTAGE	45	50	50	50	50	50
248-728.00-807.000	AUDIT FEES	2,316	2,350	2,350	2,370	2,420	2,470
248-728.00-810.000	INSURANCE & BONDS	3,479	3,800	3,800	3,800	3,800	3,800
248-728.00-818.000	CONTRACTUAL SERV	18,481	25,700	20,000	20,000	20,000	20,000
248-728.00-853.000	TELEPHONE/COMM	2,886	2,950	2,950	3,000	3,050	3,100
248-728.00-870.000	MILEAGE	251	500	500	500	500	500
248-728.00-902.005	PRINTING & PUBLISHING	130	100	100	100	100	100
248-728.00-921.030	UTILITIES - WATER	-	1,200	800	820	840	860
248-728.00-921.035	UTILITIES - SEWER	-	1,200	900	920	940	960
248-728.00-921.040	UTILITIES - ELECTRIC	-	8,000	6,500	6,630	6,770	6,900
248-728.00-921.045	UTILITIES - GAS	-	4,000	4,000	4,080	4,160	4,240
248-728.00-930.000	BUILDING MAINT	-	2,000	2,600	2,700	2,800	2,900
248-728.00-956.000	MISCELLANEOUS	332	1,000	1,600	1,500	1,500	1,500
248-728.00-960.000	EDUCATION & TRAINING	-	1,000	200	1,000	1,000	1,000
248-728.00-962.000	PROP-DRAIN/TAX/SAD	-	15,000	15,000	15,000	15,000	15,000
248-728.00-964.000	TAX ADJ TO COUNTY/TW	-	5,000	1,000	1,000	1,000	1,000
248-728.00-970.000	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 133,485	\$ 181,720	\$ 166,810	\$ 168,280	\$ 170,500	\$ 172,750

**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 2022 Goals

1. Support and promote the Farmers' Market and provide for various improvements of the Farmers' Market building
2. Provide business promotion and support through electronic publication of *Our Town*, HoltNow, and other enhancements
3. Promote community events
4. Encourage community beautification with the placement of public art and murals
5. Provide digital marketing support for local businesses impacted by the COVID-19 pandemic
6. Administration of the Back to Business program

Resources Needed

The attached year 2022 budget requests expenditures of \$197,790, a decrease of \$76,460 over the 2021 budget. This decrease is due primarily to the use of DDA funds for the Back 2 Business Program that provides digital marketing support to Delhi Township businesses impacted by the COVID-19 pandemic. The 2023 forecast is \$195,300, and the 2024 forecast is \$196,580. 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	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-729.00-703.005	PART TIME HELP	\$ 49,563	\$ 51,780	\$ 55,690	\$ 57,400	\$ 58,550	\$ 59,730
248-729.00-715.000	SOC SEC/MEDICARE	3,792	3,970	4,260	4,390	4,480	4,570
248-729.00-724.000	WORKERS COMP INSUF	258	240	250	260	270	280
248-729.00-884.000	DDA ADVERTISING	269,229	97,640	175,700	103,740	100,000	100,000
248-729.00-888.000	FARMERS MARKET	27,069	13,000	26,350	20,000	20,000	20,000
248-729.00-888.002	DOUBLE UP BUCKS	1,418	3,000	3,000	3,000	3,000	3,000
248-729.00-956.000	MISCELLANEOUS	5,996	18,000	9,000	9,000	9,000	9,000
Total		\$ 357,326	\$ 187,630	\$ 274,250	\$ 197,790	\$ 195,300	\$ 196,580

**DDA INFRASTRUCTURE (736)****Purpose**

To build and improve physical structures such as streetscapes and sidewalks in the DDA District that create both a safe and attractive environment.

Activities

Expenditures in this activity are for street, sidewalk, landscaping, and other physical improvements.

Year 2022 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. Bond payment for construction of Sycamore Trail (this bond will be paid in full in 2024).

Resources Needed

The attached year 2022 budget requests expenditures of \$157,840.

DEPT 736.00 DDA INFRASTRUCTURE PROJECTS

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-736.00-933.000	STREETSCAPE REPR &	\$ 2,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
248-736.00-956.000	MISCELLANEOUS	-	5,000	5,000	5,000	5,000	5,000
248-736.00-969.016	COMM AND ECON DEV	-	135,450	135,450	132,840	130,230	127,620
248-736.00-974.010	NON-MOTORIZED PATHV	-	10,000	10,000	10,000	10,000	10,000
Total		\$ 2,600	\$ 160,450	\$ 160,450	\$ 157,840	\$ 155,230	\$ 152,620



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 2022 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 2022 budget requests expenditures of \$0.

DEPT 903.00 CAPITAL OUTLAY-DDA

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-903.00-970.000	CAPITAL OUTLAY	\$ 14,590	\$ -	\$ 5,310	\$ -	\$ -	\$ -
248-903.00-971.134	FARMERS MKT-2150 CEI	-	150,000	54,000	-	-	-
248-903.00-971.137	ESKER LANDING PARK	61,518	-	-	-	-	-
Total		\$ 76,108	\$ 150,000	\$ 59,310	\$ -	\$ -	\$ -



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 2022 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 2022 budget requests expenditures of \$225,000.

DEPT 903.05 2016 DDA DEVELOPMENT

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-903.05-818.000	CONTR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248-903.05-970.000	CAPITAL OUTLAY	10,500	225,000	225,000	225,000	225,000	225,000
Total		\$ 10,500	\$ 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 2022 budget requests expenditures of \$50,000.

DEPT 903.17 2017 DDA DEVELOPMENT

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
248-903.17-818.000	CONTR SERVICES	\$ 418,131	\$ 100,000	\$ 112,000	\$ 50,000	\$ 50,000	\$ 50,000
248-903.17-970.000	CAPITAL OUTLAY	43,711	-	35,910	-	-	-
Total		\$ 461,842	\$ 100,000	\$ 147,910	\$ 50,000	\$ 50,000	\$ 50,000



DDA DEBT SERVICE (906)

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 2022 budget requests expenditures of \$1,119,700, an increase of \$13,890. The forecast for 2023 is \$1,128,630 and the forecast for 2024 is \$1,132,480. The debt schedules are determined when the bonds are issued.

DDA - DEPT 906.00 DEBT SERVICE

GL Number	Description	2020		2021		2022	Budget	2023 Forecast	2024 Forecast
		Activity	2021	Budget	Projected				
248-906.00-995.391	TRANS OUT-2016 DDA REF I	\$ 780,595	\$ 782,580	\$ 782,580	\$ 797,850	\$ 808,170	\$ 813,650		
248-906.00-995.395	TRANS OUT-2016 DDA DEVE	106,206	110,180	110,180	108,800	107,410	105,780		
248-906.00-995.397	TRANS OUT-REALIZE CEDAI	213,044	213,050	213,050	213,050	213,050	213,050		
Total Appropriations:		\$ 1,099,844	\$ 1,105,810	\$ 1,105,810	\$ 1,119,700	\$ 1,128,630	\$ 1,132,480		



DDA DEBT SERVICE FUND SUMMARY (394)

Purpose

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

To comply with the new State Chart of Accounts, the three current DDA debts have been combined into one Fund

Activities

Expenditures in this activity are for the following bonds:

2016 Refunding Bond: 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. The final payment is in 2024.

2016 DDA Development Bond: 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. The final payment is in 2035.

2017 DDA Realize Cedar Bond: 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. The final payment is in 2035.

Resources Needed

The attached year 2022 budget requests expenditures of \$1,119,700, an increase of \$13,890. The forecast for 2023 is \$1,128,630 and the forecast for 2024 is \$1,132,480. The debt schedules are determined when the bonds are issued.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
2016 Refunding Debt	780,594	782,580	782,580	797,850	808,170	813,650
2016 DDA Development Debt	106,206	110,180	110,180	108,800	107,410	105,780
2017 DDA Realize Cedar Debt	213,044	213,050	213,050	213,050	213,050	213,050
Total Expenditures	1,099,844	1,105,810	1,105,810	1,119,700	1,128,630	1,132,480
Revenues over (under) expenditures	(1,099,844)	(1,105,810)	(1,105,810)	(1,119,700)	(1,128,630)	(1,132,480)
Other financing sources (uses)						
Transfer from DDA	1,099,844	1,105,810	1,105,810	1,119,700	1,128,630	1,132,480
Total other financing sources (u	1,099,844	1,105,810	1,105,810	1,119,700	1,128,630	1,132,480
Fund Balance, Beginning	-	-	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>					

**DELHI DDA DEBT SERVICE OTHER FINANCING SOURCE**

GL Number	Description	2020	2021	2021	2022	2023	2024
		Activity	Budget	Projected	Budget	Forecast	Forecast
394-000.00-699.248	TRANS IN FROM DDA	\$ 1,099,844	\$ 1,105,810	\$ 1,105,810	\$ 1,119,700	\$ 1,128,630	\$ 1,132,480
Total		\$ 1,099,844	\$ 1,105,810	\$ 1,105,810	\$ 1,119,700	\$ 1,128,630	\$ 1,132,480

DEBT SERVICE EXPENDITURES

GL Number	Description	2020	2021	2021	2022	2023	2024
		Activity	Budget	Projected	Budget	Forecast	Forecast
394-906.00-991.391	PRINC-2016 REF BONDS	\$ 719,840	\$ 733,340	\$ 733,340	\$ 760,340	\$ 782,830	\$ 800,830
394-906.00-991.395	PRINC-2016 DEVEL BOND	65,000	70,000	70,000	70,000	70,000	70,000
394-906.00-991.397	PRINC-2017 REALIZE CEC	-	-	-	-	-	-
394-906.00-993.395	AGENT FEE-2016 DEVEL I	500	500	500	500	500	500
394-906.00-993.397	AGENT FEE-2017 REALIZI	500	500	500	500	500	500
394-906.00-994.391	INTER-2016 REF BONDS	60,755	49,240	49,240	37,510	25,340	12,820
394-906.00-994.395	INTER-2016 DEVEL BOND	40,706	39,680	39,680	38,300	36,910	35,280
394-906.00-994.397	INTER-2017 REALIZE CED	212,544	212,550	212,550	212,550	212,550	212,550
Total		\$ 1,099,844	\$ 1,105,810	\$ 1,105,810	\$ 1,119,700	\$ 1,128,630	\$ 1,132,480



Local Brownfield Revolving Fund (242 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. This fund will not collect any tax capture until newer Brownfield Plans reach the end of their cycles.

For 2022, tax capture of \$0 is anticipated along with \$1,170 of expenditures. For 2023, tax capture of \$0 is anticipated along with \$1,780 of expenditures. For 2024, tax capture of \$0 is anticipated along with \$1,780 of expenditures.



LOCAL BROWNFIELD REVOLVING FUND SUMMARY

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Grants	\$ 195,697	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Other Revenue	-	-	-	-	-	-
Total Revenue	195,697	-	50,000	-	-	-
Expenditures						
Administration	29,632	15,270	60,270	270	280	280
Remediation	-	20,000	1,500	1,500	1,500	1,500
Total Expenditures	29,632	35,270	61,770	1,770	1,780	1,780
Revenues over (under) expenditures	166,065	(35,270)	(11,770)	(1,770)	(1,780)	(1,780)
Fund Balance, Beginning	159,919	325,984	325,984	314,214	312,444	310,664
Fund Balance, Ending	\$ 325,984	\$ 290,714	\$ 314,214	\$ 312,444	\$ 310,664	\$ 308,884

**LOCAL BROWNFIELD REVOLVING FUND REVENUE**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
242-000.00-403.000	CURR TAXES-AD VAL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-000.00-572.000	STATE GRANTS	195,697	-	50,000	-	-	-
242-000.00-699.001	TRANSFER IN	-	-	-	-	-	-
Total		\$ 195,697	\$ -	\$ 50,000	\$ -	\$ -	\$ -

DEPT 735.00 LOCAL SITE REMEDIATION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
242-735.00-801.000	LEGAL FEES	\$ 7,970	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
242-735.00-801.000-[LEGAL FEES	3,977	5,000	-	-	-	-
242-735.00-807.000	AUDIT FEES	211	220	220	220	230	230
242-735.00-818.000	CONTR SERVICES	4,665	20,000	1,500	1,500	1,500	1,500
242-735.00-818.000-[CONTR SERVICES	12,745	-	50,000	-	-	-
242-735.00-902.000	PUBLISHING/LEGAL NOTICE	65	50	50	50	50	50
242-735.00-935.001	SITE REMEDIATION	-	-	-	-	-	-
Total		\$ 29,632	\$ 35,270	\$ 61,770	\$ 1,770	\$ 1,780	\$ 1,780



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 2022, tax capture of \$412,480 is anticipated along with \$405,000 of expenditures. For 2023, tax capture of \$413,050 is anticipated along with \$405,010 of expenditures. For 2024, tax capture of \$414,600 is anticipated along with \$405,010 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**

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
Revenues						
Taxes	<u>\$ 376,878</u>	<u>\$ 385,870</u>	<u>\$ 395,300</u>	<u>\$ 412,480</u>	<u>\$ 413,050</u>	<u>\$ 414,600</u>
Total Revenue	376,878	385,870	395,300	412,480	413,050	414,600
Expenditures						
Brownfield-Administration	9,806	20,270	15,270	20,270	20,280	20,280
Remediation	<u>343,475</u>	<u>358,730</u>	<u>369,690</u>	<u>384,730</u>	<u>384,730</u>	<u>384,730</u>
Total Expenditures	353,281	379,000	384,960	405,000	405,010	405,010
Revenues over (under) expenditures	23,597	6,870	10,340	7,480	8,040	9,590
Fund Balance, Beginning	<u>30,120</u>	<u>53,717</u>	<u>53,717</u>	<u>64,057</u>	<u>71,537</u>	<u>79,577</u>
Fund Balance, Ending	<u>\$ 53,717</u>	<u>\$ 60,587</u>	<u>\$ 64,057</u>	<u>\$ 71,537</u>	<u>\$ 79,577</u>	<u>\$ 89,167</u>

**BROWNFIELD REDEVELOPMENT AUTHORITY REVENUE**

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
243-000.00-403.040	CURR TAX-BRWNFLD #4	\$ 5,352	\$ 5,880	\$ 6,000	\$ 6,000	\$ 6,050	\$ 6,100
243-000.00-403.060	CURR TAX-BRNFLD # 6	358,072	362,560	371,600	375,800	376,000	376,500
243-000.00-403.070	CURR TAX-BRNFLD #7	11,886	10,510	10,700	10,980	11,000	11,500
243-000.00-403.080	CURR TAX-BRNFLD #8	1,568	6,920	7,000	19,700	20,000	20,500
Total		\$ 376,878	\$ 385,870	\$ 395,300	\$ 412,480	\$ 413,050	\$ 414,600

DEPT 733.00 BROWNFIELD ADMINISTRATION

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
243-733.00-801.000	LEGAL FEES	\$ 9,531	\$ 20,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
243-733.00-807.000	AUDIT FEES	211	220	220	220	230	230
243-733.00-902.000	PUBLISHING/LEGAL NOTI	65	50	50	50	50	50
243-733.00-956.000	MISCELLANEOUS	-	-	-	-	-	-
Total Appropriations:		\$ 9,806	\$ 20,270	\$ 15,270	\$ 20,270	\$ 20,280	\$ 20,280

DEPT 734.00 REMED PLANS

GL Number	Description	2020 Activity	2021 Budget	2021 Projected	2022 Budget	2023 Forecast	2024 Forecast
243-734.00-964.004	REMED PYMT #4-ESKER	\$ -	\$ 5,590	\$ 5,730	\$ 5,710	\$ 5,710	\$ 5,710
243-734.00-964.006	REMED PYMT #6-WILBY E	333,089	337,560	346,650	350,810	350,810	350,810
243-734.00-964.007	REMED PYMT #7-4495 HC	10,386	9,010	9,230	9,480	9,480	9,480
243-734.00-964.008	REMED PYMT #8-MSUFCL	-	6,570	8,080	18,730	18,730	18,730
Total		\$ 343,475	\$ 358,730	\$ 369,690	\$ 384,730	\$ 384,730	\$ 384,730



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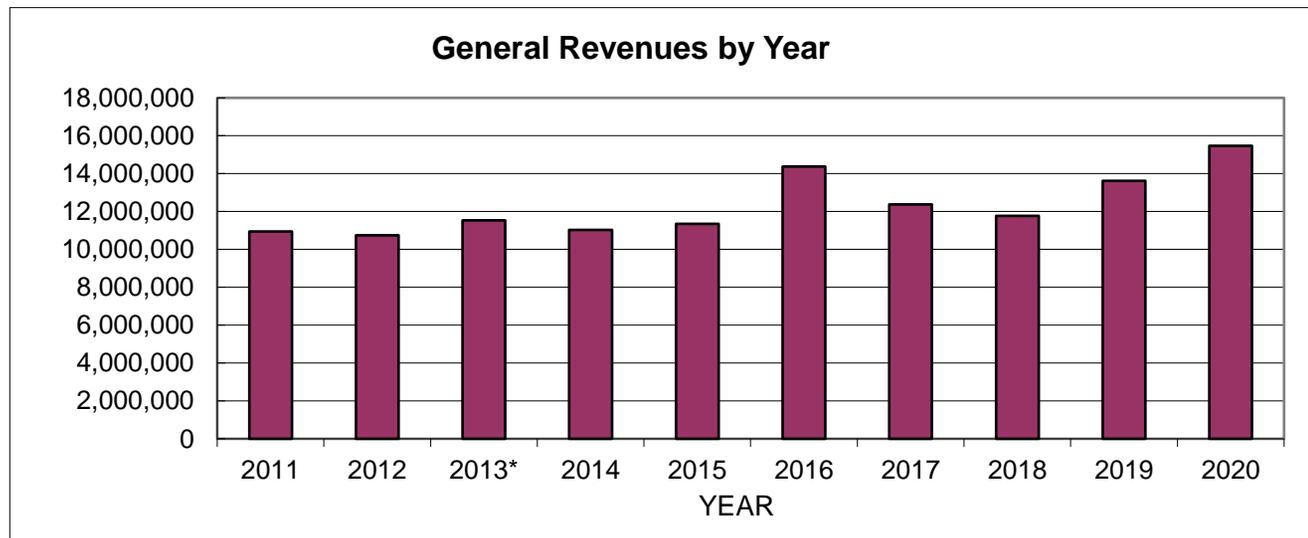


General Revenues by Source - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2011	2012	2013*	2014	2015	2016	2017	2018	2019	2020
Taxes	\$ 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	\$ 7,169,721
Licenses & Permits	226,356	181,376	252,149	304,387	505,784	782,674	659,866	506,939	467,764	942,249
Federal Sources	115,589	86,276	120,341	134,019	77,690	-	67,574	67,289	64,101	342,389
State Sources	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	2,635,239
Other Intergovernmental	149,139	185,171	95,031	159,610	143,493	140,471	133,313	157,959	627,884	1,397,095
Special Assessments	357,591	368,660	-	-	-	-	-	-	-	-
Charges for Services	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	1,658,219
Interest Income	16,751	9,694	20,802	23,388	25,299	337,421	53,537	96,858	156,111	76,282
Franchise Fees	-	-	443,210	472,391	494,517	515,565	512,700	511,306	509,281	512,534
Other Revenue Sources	-	-	1,200,000	9,480	-	1,294,586	348,000	180,000	-	-
Other	739,263	733,966	1,367,180	839,559	816,433	3,028,515	774,945	543,149	707,683	735,294
Total	\$ 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	\$ 15,469,022

*Revenue account classifications changed in 2013.

149

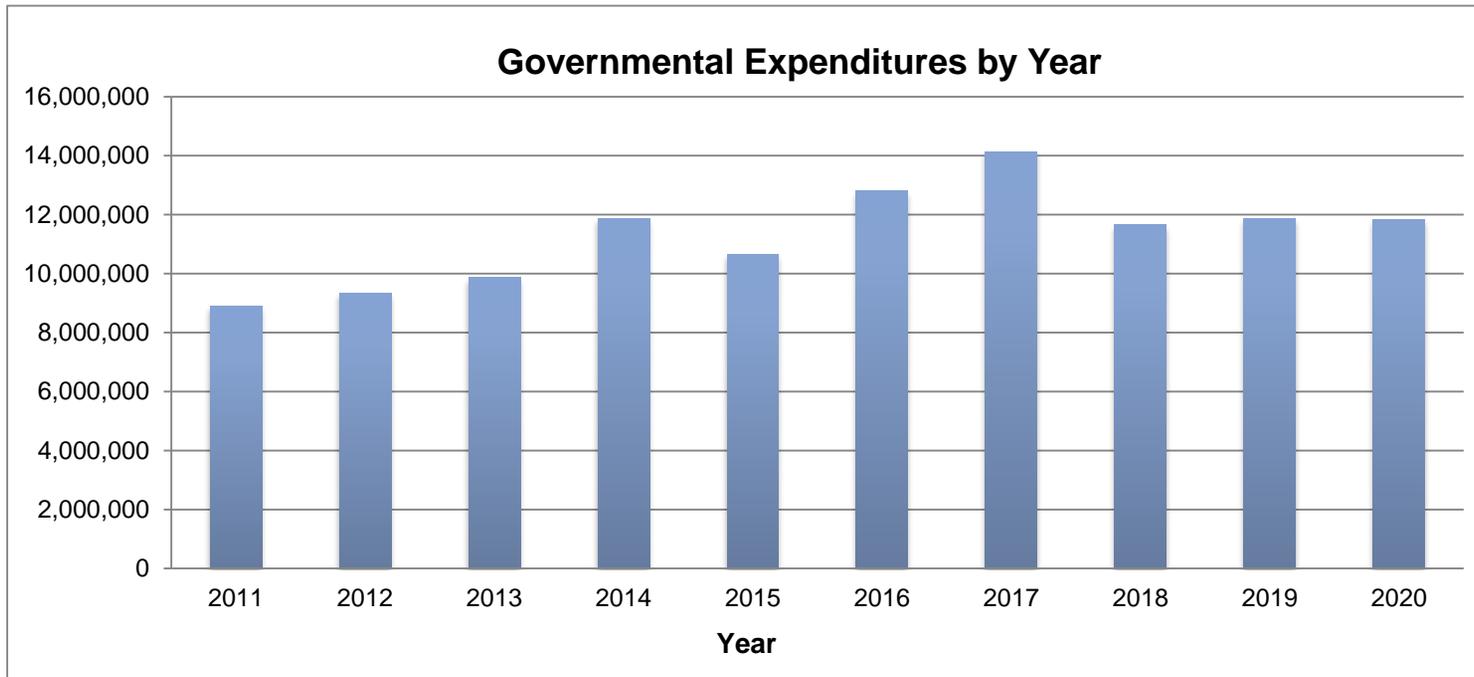




Governmental Expenditures by Function - 10 Year History General, Special Revenue, and Debt Service Funds

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Gov't	\$ 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	\$ 2,443,186
Public Safety	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	5,554,540
Infrastructure	496,722	686,620	864,688	1,253,563	669,875	800,005	1,227,575	653,567	681,877	581,936
Community Dev	608,433	553,021	605,837	574,711	604,369	779,410	781,810	771,515	686,346	705,779
Rec & Cultural	712,694	746,417	702,820	761,143	707,045	837,791	783,752	909,431	1,111,688	767,060
Other	321,261	386,527	389,846	559,533	486,476	972,508	520,027	574,306	792,496	495,694
Capital Outlay	321,559	289,385	537,743	1,477,912	647,425	1,678,912	2,874,880	314,173	73,853	439,242
Debt Service	308,652	210,363	263,427	426,493	409,856	555,618	799,703	764,920	783,802	840,564
Total	\$ 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	\$ 11,828,001

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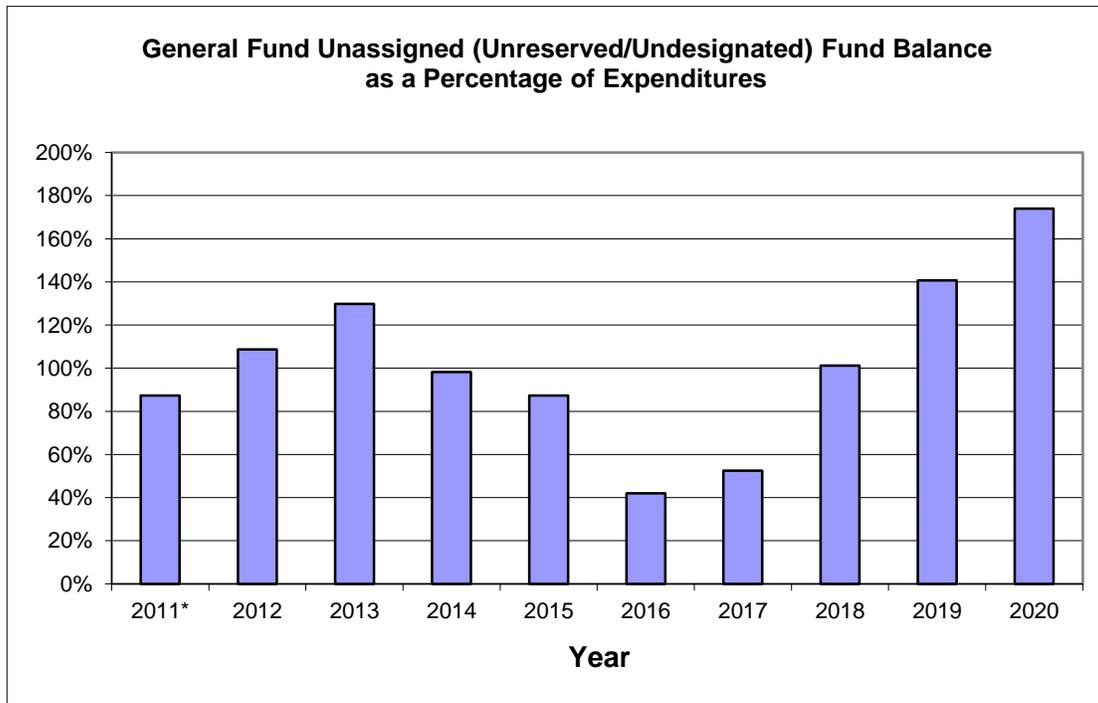


General Fund Balance Compared to Annual Expenditures 10 Year History

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
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%
2020	1,538,790	8,820,955	5,069,192	174%

** Increase in Unassigned Fund Balance beginning in 2011 is due to passage of public safety millages. Decrease in annual expenditures is the result of Fire and Police expenditures being moved to separate funds. 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 2020 are included in annual expenditures, Unassigned Fund Balance as a percentage of expenditures is 108%*



**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
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%
2021	819,659,455	44,912,180	1,281,899	865,853,534	95%

State Equalized Value

December 31	Amount
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
2021	1,018,973,032

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

<u>Fiscal Year Ended December 31</u>	<u>Total Tax Levy for Fiscal Year</u>	<u>Collected with the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections as of 12/31/20 Percentage of Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	
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%	14,801	5,259,472	96.8%
2016	5,229,524	5,066,873	96.9%	9,623	5,076,496	97.1%
2017	5,247,805	5,089,664	97.0%	8,446	5,098,110	97.1%
2018	5,359,223	5,203,092	97.1%	9,108	5,212,200	97.3%
2019	6,732,257	6,564,936	97.5%	15,503	6,580,439	97.7%
2020	7,043,817	6,854,582	97.3%	5,311	6,859,893	97.4%

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	2021 Tax	2021 SEV	2021 Taxable Value	Nbr of Parcels	% of Total Taxable Value
1	CONSUMERS ENERGY COMPANY	214,349	16,693,700	16,605,256	25	1.92%
2	WILLOUGHBY ESTATES II, LLC	157,785	12,707,200	12,223,329	1	1.41%
3	SPRING VALLEY INDUSTRIES, LLC	126,728	9,817,400	9,817,400	2	1.14%
4	DART CONTAINER CORP	101,723	10,292,300	8,152,501	21	0.94%
5	WOODLAND LAKES INVESTMENT GROUP	95,583	8,900,300	7,404,685	2	0.86%
6	RSDC OF MICHIGAN LLC	82,921	7,192,000	6,942,712	2	0.80%
7	ASPEN CONSOLIDATED, LLC	79,077	8,381,600	6,125,956	3	0.71%
8	REDWOOD HOLT CEDAR STREET	60,285	4,670,200	4,670,200	1	0.54%
9	DTN PROPERTIES	54,974	4,706,600	4,258,757	41	0.49%
10	THEROUX DEVELOPMENT CO	54,149	5,079,800	4,194,799	6	0.49%
11	BONDARENKO LTD LLC	53,054	5,161,300	4,109,989	25	0.48%
12	COMCAST OF MICHIGAN LLC	52,184	4,063,900	4,042,643	4	0.47%
13	TMT DELHI LLC	39,710	3,788,600	3,076,238	1	0.36%
14	DTN ASPEN RIDGE APPARTMENTS, LLC	38,511	3,359,900	2,983,422	2	0.35%
15	YES STONEGATE LLC	35,702	3,279,700	2,765,740	4	0.32%
16	SENIOR CARE EQUITIES #11 LLC	31,435	2,471,000	2,435,239	1	0.28%
17	DELHI PARTNERS LIMITED DIVIDEND	31,326	2,795,400	2,426,806	2	0.28%
18	YES DELHI MANOR	30,992	2,858,000	2,400,894	3	0.28%
19	DTP ASSOCIATES LLC	27,569	2,226,800	2,135,755	1	0.25%
20	HOLLOWAY DR PROPERITES, LLC	25,374	2,087,000	1,965,686	1	0.23%
21	OLD ORCHARD - HOLT LLC	25,261	2,812,600	1,956,932	3	0.23%
Total Top 20		1,418,692	123,345,300	110,694,939		12.81%
Total Entire Township				864,186,743		

2022 – 2027

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



Adopted by the Delhi Township Planning Commission
Date: May 10, 2021

DELHI CHARTER TOWNSHIP
2022 – 2027 CAPITAL IMPROVEMENTS PLAN
Table of Contents

TABLE OF CONTENTS 1
INTRODUCTION 2
WHAT IS A CAPITAL IMPROVEMENT? 2
WHAT IS A CAPITAL IMPROVEMENTS PROGRAM? 2
WHAT ARE THE BENEFITS OF A CAPITAL IMPROVEMENT PROGRAM? 2
WHY UPDATE IT ANNUALLY? 2
QUALIFYING EXPENDITURES 2
INFORMATION ABOUT DELHI OPERATIONAL FUNDS 3
PROJECT RANKING AND DESCRIPTIONS 3
STATUS OF THE CURRENT YEAR’S CAPITAL BUDGET (2021)..... 4
2022 CAPITAL BUDGET – Projects Recommended for Funding Consideration..... 8
CAPITAL IMPROVEMENTS PROGRAM – Years 2023 through 2027 10

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 facilitate 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 2022 - 2027 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 2021)

2021 Project Description	Status	Original Amt. in 2021 CIP	Actual 2021 Funding Level
<u>2021 General Fund Projects</u>			
<u>Hayhoe Trail (formerly: Holt 2 Mason Trail)</u> 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 soon, but this connection will be completed by others. The Township will play an active partnership roll in facilitating this future connection.	This project should be completed by 2022. Funding from Ingham County, a private donation made by George & Lisa Hayhoe, and Delhi Parks and Trails millage funding will pay for this project.	\$3 M	\$3 M
<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.	Modifications were made to this program in 2021, which made participation voluntary. Budgeted funds, as well as financial participation by property owners will be used. For the repair of sidewalks, the cost will be split 50/50 with participating property owners.	\$110,000	\$150,000
<u>ICRD McCue Road Improvement Project (50/50 funding)</u> The Township will match funding made available by the ICRD who will complete a significant project along McCue Road between Eifert Road and Onondaga Road. The Township has "saved" its annual allocation for several years to provide adequate funding for the project. As of 2021, the total amount "saved" is approximately \$1M (50/50 county/twp.), so it is anticipated that funding will be available in 2022 for this project.	This project will be postponed until 2022. The ICRD has indicated that they will not be able to complete this project in 2021 due to previously unanticipated drain issues. It will be deferred until 2022.	\$1M	\$0M
<u>Cemetery Capital Improvements</u>	This project is on-going an occurs	\$15,000	\$15,000

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.	annually. It is anticipated that new signage will be installed in 2021.		
<u>Replacement of Sherriff’s Department Building Parking Lot</u>	This project will be postponed indefinitely.	\$80,000	\$0
<u>2021 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 replacements.	Budgeted in 2020	\$50,000
<u>POTW Camera System & Gate Security</u>	This project includes the security and fire system, as well as the man down safety systems. It will be completed in 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	Budgeted in 2020	\$400,000
<u>Lift Station Control Panel & PLC Replacement</u> 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 2021, rather than 2020 as originally anticipated. It includes the installation of fiber to lift stations and associated PLCs. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	Budgeted in 2020	\$70,000
<u>POTW Sludge Mixing Improvements</u> 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 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	\$764,000	\$25,000
<u>POTW Secondary Rehabilitation</u> 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 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	Budgeted in 2020	\$50,000
<u>POTW Valve Actuator Replacement</u> 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 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this	Budgeted in 2020	\$50,000

	year.		
<u>Roadway Repair & Replacement</u> Repair and replacement of roadways at POTW/DPS and/or lift stations. This is part of an ongoing program that will conclude in 2023 and have a total estimated cost of \$450,000.	This project was not initially anticipated to occur in 2021 but has been advanced due to need. The remainder of the project is anticipated to be completed in 2023.	\$0	\$180,000
<u>POTW Influent Pump Replacement</u> 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 project will be completed in 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	Budgeted in 2020	\$25,000
<u>Odor Media Replacement</u> This project is necessary to replace the odor reduction media at the POTW and Lift Station D.	This project was originally anticipated to occur in 2022 but will be advanced due to need.	\$0	\$27,000
<u>Concrete Repairs</u> This project represents repairs to various concrete components at the POTW, which are deteriorating and must be addressed to preserve operations.	Concrete repairs were initially postponed due to the pandemic and not included as a 2021 project. However, this project has been moved forward and is anticipated to be initiated in 2021.	\$0	\$120,000
<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.	\$100,000	\$100,000
<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 2021, rather than 2020 as originally anticipated. The amount shown in 2021 Actual column is the remaining amount to be spent in this year.	Budgeted in 2020.	\$25,000
2021 Fire Fund			
<u>Replacement of 1997 Tanker & 1993 Pierce Engine</u> These trucks were replaced with a single pumper tanker, thus reducing the fleet by 1 vehicle. This approach will save associated maintenance and operational costs, while increasing the useful life of the fleet.	This project is complete. The new truck has been ordered and delivery is expected to occur in October. A 4-year lease to own option was used, with \$150,000 due in 2021, 2022, 2023 & 2024.	\$650,000	\$732,000

<u>Purchase of EMS Cots</u> This project includes the purchase and installation of Stryker power cot and loaders for 2 ambulances. This is required to maintain federal and state compliance with standards.	This has been completed with delivery anticipated in May. This project was combined with the mandated replacement of heart monitors. A 3-year lease to own option was used, resulting in \$95,000 per year, payable in 2021, 2022 and 2023.	\$46,000 (2021) \$92,000 (2022)	\$286,139
<u>Replacement of Car 21</u> This project includes the replacement of the 2013 Explorer with a Full-Sized truck. This will better fit command response.	Completed	\$40,000	\$43,000
<u>2021 Downtown Development Authority</u>			
<u>Remodel of Farmers Market Building</u> This project includes adding onto the south side of the market and replacing the roof.	This project proved to be cost prohibitive and was scaled back to reroofing and the addition of a storage shed.	\$100,000	\$60,000
<u>Strategic Redevelopment</u> 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.	This is ongoing and will be considered if, and when, the appropriate property is identified.	Up to \$1.4 M (potentially occurring over several years)	TBD
<u>Renovation of 2176 Cedar Street</u> This project involves the renovation of the former "tattoo" building for use by a breakfast/coffee shop type restaurant.	This project was not previously identified, but the opportunity presented itself so the DDA moved forward.	\$0	\$50,000
<u>Municipal Parking Lot</u> This project involves improvements to the parking lot located where Happy's Inn used to be. This is necessary to accommodate public parking for the new restaurant, the Farmers Market, and others.	This project was not previously identified, but the opportunity presented itself so the DDA moved forward.	\$0	\$26,000
<u>2021 Parks, Trails & Recreation Fund</u>			
<u>Mowing Equipment Purchase</u> This project includes the replacement of mowers necessary to maintain Township parks and properties, as well as school facilities.	This will occur in 2021.	\$60,000	\$60,000

2022 Capital Budget

Priority Level:	Project Description:	Current Estimate:
<u>General Fund</u>		
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 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 2021, the total amount “saved” is approximately \$1M (50/50 county/twp.), so it is anticipated that funding will be available in 2022 for this project.	\$1.23 M
A	<u>Ballot Tabulators</u> This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar.	\$37,500
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.	\$70,000
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
A	<u>Feed/Prefeed Tank Cover Repairs</u> This project would repair the corroded metal tank covers and is located at the digester complex within the treatment plant. The project would occur in two phases, with the first being in 2022 for the repair of the feed cover. Repair of the pre-feed cover would occur in 2026.	\$120,000
B	<u>POTW Transformers & Switch Replacement</u> 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.	\$120,000

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 from 2019 & 2020.	\$475,000
B	<u>Concrete Repair</u> This project includes the repair or replacement of faulty concrete and mortar.	\$120,000
B	<u>Roof Replacements & Repairs</u> Repair and replacement of roofs at various DPS/POTW properties. This is an ongoing annual program that will conclude in 2024.	\$150,000
C	<u>Replacement Mowers for DPS/POTW</u> End of useful life	\$30,000
<u>Fire Fund</u>		
C	<u>Replacement of 1997 Tanker & 1993 Pierce Engine</u> 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	<u>Purchase EMS Cots</u> 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
<u>Downtown Development Authority</u>		
B	<u>Remodel Farmers Market building</u> This project includes adding onto the south side of the market and replacing the roof.	\$100,000
C	<u>Strategic Redevelopment</u> 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)
<u>Parks, Trails & Recreation Fund</u>		
B	<u>Veteran's Memorial Gardens Fountain Rebuild/Replacement</u> This project would repair or replace the failing fountain, which serves as the centerpiece for Veteran's Memorial Gardens. The fountain has been leaking/losing water for a couple of years and attempts to remedy it have, to date, been unsuccessful. It appears that the fountain may need a total rebuilding or replacement with an alternative. This may be accomplished via a partnership with the DDA, where costs could be shared. A final attempt at fixing the fountain will occur in 2021, but if that proves unsuccessful, plans should be made for replacement in 2022.	\$50,000
B	<u>Kiwanis Park Tennis Court Reconstruction</u> 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. A Trust Fund (TF) and Land & Water (LD) grant have been applied for through the State of Michigan for this project. Depending on funding source, the Township's share of the total cost will be either \$250,000 or \$200,000, which will be finalized in late fall of 2021.	\$500,000

CAPITAL IMPROVEMENTS PROGRAM
Years 2023-2027 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
<u>General Fund</u>			
B	<u>Street Improvements</u> Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community. *2023 McCue Road Project accounts for the \$66K for this year.	2023	\$0*
		2024	\$66,000
		2025	\$66,000
		2026	\$66,000
		2027	\$66,000
B	<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan, other sidewalk improvements to promote and improve walkability, including the 50/50 repair program.	2023	\$110,000
		2024	\$110,000
		2025	\$110,000
		2026	\$110,000
		2027	\$110,000
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.	2023	\$15,000
		2024	\$15,000
		2025	\$15,000
		2026	\$15,000
		2027	\$15,000
B	<u>Willoughby Road Sidewalk</u> In 2023, 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.	2023	\$400,000
C	<u>Fire Department Renovation</u> The fire department will have need to complete renovations to the existing facility. A comprehensive analysis was completed to identify shortcomings of the existing facility and needs for the future. A renovation of the existing facility to meet those needs was found to be the best and most cost-effective option.	2024	\$5M
<u>Parks, Trails & Recreation Fund</u>			
C	<u>Playground Upgrades at Kiwanis Park</u> Donations and volunteer participation would be sought for this project.	2024	\$200,000

B	<u>Replacement of Small Bathroom at Valhalla Park by Ballfields</u> The current bathroom facility is inadequate and should be replaced with a more functional facility. Grant funding will be sought for this project. A Trust Fund (TF) and Land & Water (LD) grant have been applied for through the State of Michigan for this project. Depending on funding source, the Township's share of the total cost will be either \$55,000 or \$85,000, which will be finalized in late fall of 2021.	2023	\$170,000
C	<u>Upgrade of Playground/Facilities at John Taylor Memorial Park</u> This is a neighborhood driven project that would make use of donations and grass-roots initiatives and involvement.	2025	\$100,000
<u>Sewer Fund</u>			
C	<u>Generator Interconnection</u> 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.	2024/2025	\$65,000
B	<u>Grit Handling</u> This project includes the installation of grit handling equipment at the POTW. Design is anticipated to begin in 2022, with construction beginning in 2023. The total anticipated project cost is listed here at this time. However, the amount may be significantly offset by American Recovery Plan Act (ARP) funding, which should be determined during 2021 or early 2022.	2023	\$2.2M
B	<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 a boiler/generator. Construction may be paid for using State Revolving Fund (SFR), ARP or bond financing. This should be determined during 2021 or early 2022. The total project cost is listing here currently.	2023	\$6.4M
B	<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. Construction may be paid for using State Revolving Fund (SFR), ARP or bond financing. This should be determined during 2021 or early 2022. The total project cost is listing here currently.	2023	\$1M

B	<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. Construction may be paid for using State Revolving Fund (SFR), ARP or bond financing. This should be determined during 2021 or early 2022. The total project cost is listing here currently.	2023	\$1.8M
B	<u>POTW Pole Barn Replacement</u> 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	<u>Pine Tree Road Forcemain</u> 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.	2024/2025	\$1M
B	<u>DPS/POTW Roadway Repair & Replacement</u> This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.	2023	\$270,000
B	<u>Roof Replacements and Repairs</u> This project will include the repair and replacement of roofs on various POTW/DPS buildings.	2023	\$50,000
		2024	\$50,000
		2025	\$50,000
		2026	\$50,000
		2027	\$50,000
B	<u>Feed/Prefeed Tank Cover Repairs</u> This project would repair the corroded cover for the prefeed tank in the digester complex at the POTW.	2026	\$120,000
C	<u>Bio-Gas Storage</u> 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	\$1M
B	<u>Replace 4" portable pump</u> 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	<u>Replacement of Camera Truck</u> Estimated end of useful life.	2025	\$450,000

B	<u>Stormwater Removal Program</u> This project involves finding and replacing/repairing cross connections between the storm water and wastewater collection systems. However, this project is currently difficult to execute due to legislative prohibitions on spending public money for the benefit of private property owners. There appears to be some movement in the legislature that may rectify this issue in the future.	2027	\$5.5M
B	<u>Collection System Improvements</u> 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.	2023	\$150,000 + 2021 fees
		2024	\$150,000 + 2022 fees
		2025	\$150,000 + 2023 fees
		2026	\$150,000 + 2024 fees
		2027	\$150,000 + 2025 fees
B	<u>Keller Road Sanitary Sewer Replacement</u> 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. Ingham County ARP funding may be available for this project but won’t be determined until 2021 or 2022. If this happens, the project would be moved forward to 2023.	2024	\$1,250,000
D	<u>POTW Solar Array</u> 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. ARP funding would be used for this project to move forward.	2025	\$3 M
B	<u>POTW Generator #1 & #2 Replacement</u> 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	<u>Concrete Repairs</u> This project is repairing concrete and mortar at DPS and the POTW.	2024	\$120,000
B	<u>Replacement Mowers for DPS/POTW</u> End of useful life	2023	\$15,000
Fire Fund			
B	<u>Replace Rescue Truck</u>	2027	\$700,000

B	<u>Replacement of 2014 Tahoe</u>	2024	\$45,000
B	<u>Replace/Re-chassis Medic 213</u>	2025	\$200,000
B	<u>Replace/Re-chassis Medic 214</u>	2023	\$200,000
B	<u>SCOTT SCBA replacement</u> 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.	2023	\$215,000
<u>DDA Fund</u>			
B	<u>Replace Parking Lot at Farmer's Market</u>	2027	\$125,000
B	<u>Strategic Redevelopment</u> 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.	2023-2027	\$1.4M total over time period



GLOSSARY/ACRONYMS

Accrual Accounting

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

Activity

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

Ad Valorem Tax

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

Appropriation

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

Assigned Fund Balance

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

Balanced Budget

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

Bond

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

Budget

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

Capital Improvement

Public improvements over and above normal operating expenditures for the purchase, construction, or replacement of physical assets of the community. Includes extension of sewer lines, park improvements, upgrade of sewer treatment plant facilities,

Capital Outlay

Purchase of capital assets, defined by Township policy as being tangible real and personal property that is expected to have a useful life of more than one year and has a value of at least \$5000. Includes the cost of land, buildings, improvements, vehicles, machinery and equipment.

Cash Basis of Accounting

Transactions or events are recognized when cash amounts are received or disbursed.



COCS

Cost of Community Services - The impacts of various land uses, including residential and agricultural lands, on a municipality's budget

Committed Fund Balance

The portion of Fund Balance which has been constrained as to its use for a specific purpose by action of the Township Board.

Component Unit

Legally separate organization for which the elected officials of the primary government are financially accountable. The Delhi Downtown Development Authority and the Brownfield Redevelopment Authority are component units of the Township.

DDA

Downtown Development Authority-This fund is a component unit of the Township organized to promote economic development and support local business.

Debt Service

The cost of paying principal and interest payments on borrowed money according to a predetermined payment schedule.

Deficit

When fund liabilities and fund balance are greater than fund assets.

Department

A major organization of the Township that manages an operation or group of related activities.

Enterprise Funds

Used to account for activities that receive most of their revenues through user fees. The intent is for the cost of the services to be financed by the users of the services. The Township's enterprise fund is the Sewer Fund.

Fiduciary Funds

Used to hold or manage financial resources as an agent for others. No budget is adopted for Fiduciary Funds.

Fiscal Year

The Township's fiscal year is the same as the calendar year - January 1 through December 31.

Fund

A grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Accounting

The Township's accounting uses funds to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.

Fund Balance

Excess of fund assets over fund liabilities in a governmental fund. Fund balance is classified as either nonspendable, restricted, committed, assigned or unassigned.

**Fund Classification**

There are two categories of funds in the budget: governmental and proprietary.

GAAP

Generally Accepted Accounting Principles - The conventions, rules, and procedures for accepted accounting practice. Financial Statements are prepared according to GAAP.

GASB

Governmental Accounting Standards Board - Body which sets financial reporting standards for state and local governments.

General Fund

The major governmental fund used to account for everything that is not required to be accounted for in a separate fund.

General Obligation Bonds

Money borrowed by the government whereby the full faith and credit of the government rather than a specific revenue source is pledged to repay the loan.

GFOA

Government Finance Officers Association - The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906, dedicated to the sound management of government financial resources.

Governmental Funds

Used to account for functions of the Township that are principally supported by taxes and intergovernmental revenues. The Township's governmental funds are the General Fund, five special revenue funds, a debt service fund, and a capital projects 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.

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.

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. The enterprise fund is a proprietary fund.

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



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.