



# Charter Township of Delhi **Digital Budget Book**



Last updated 11/09/22





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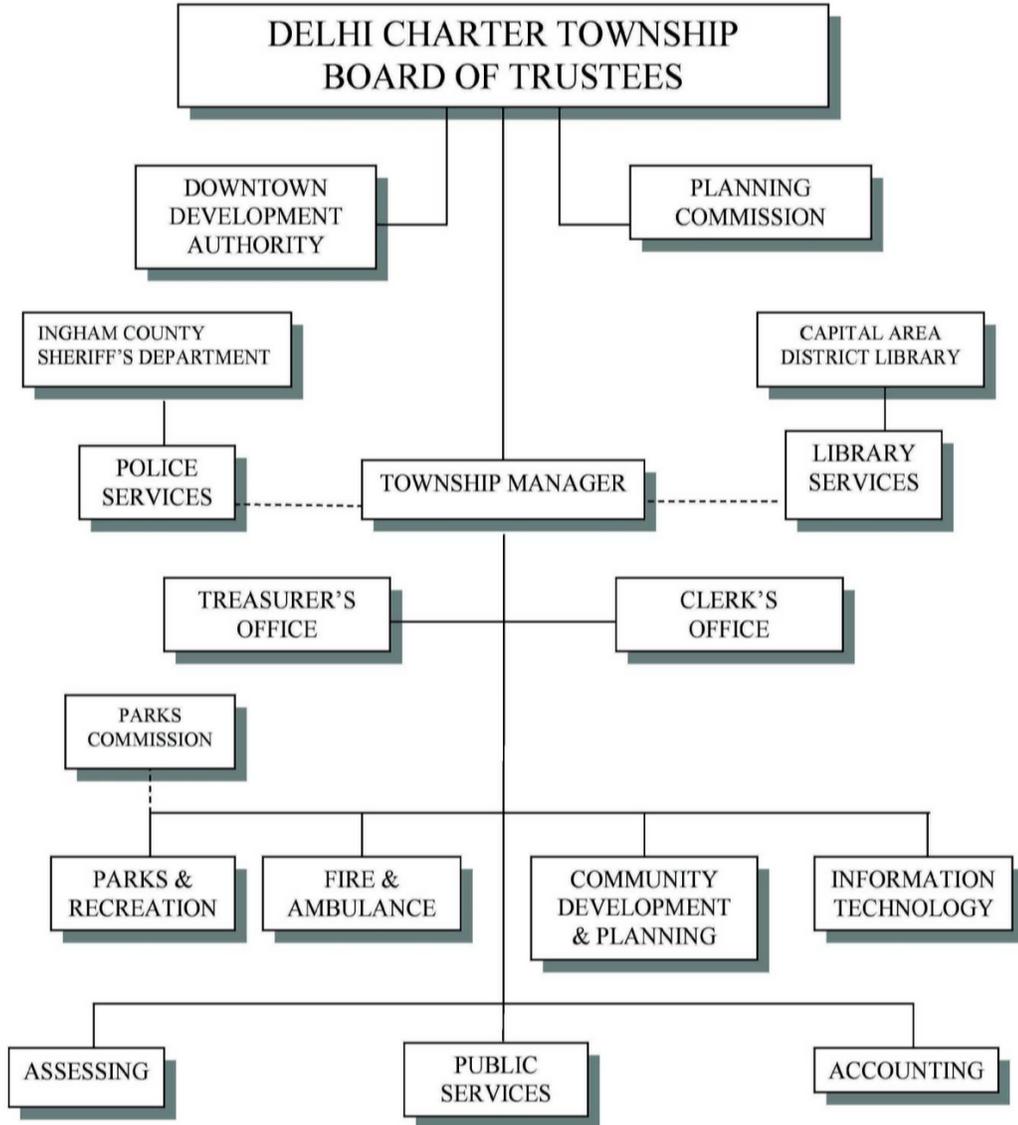
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# INTRODUCTION

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# 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 ..... Troy Stowell  
Public Services Director ..... Sandra Diorka



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

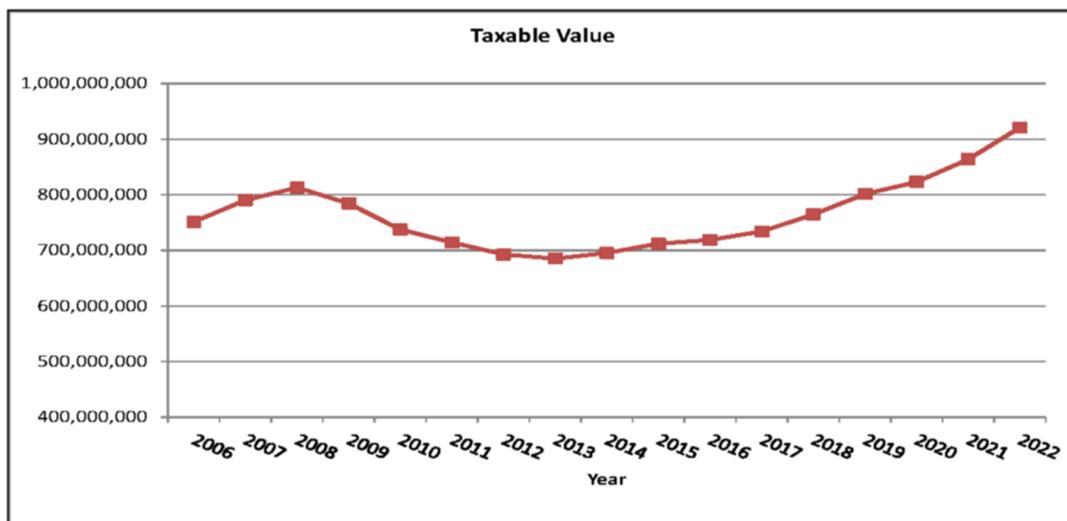
Dear Board Members,

On behalf of all departments, I am pleased to present to you the 2023 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.

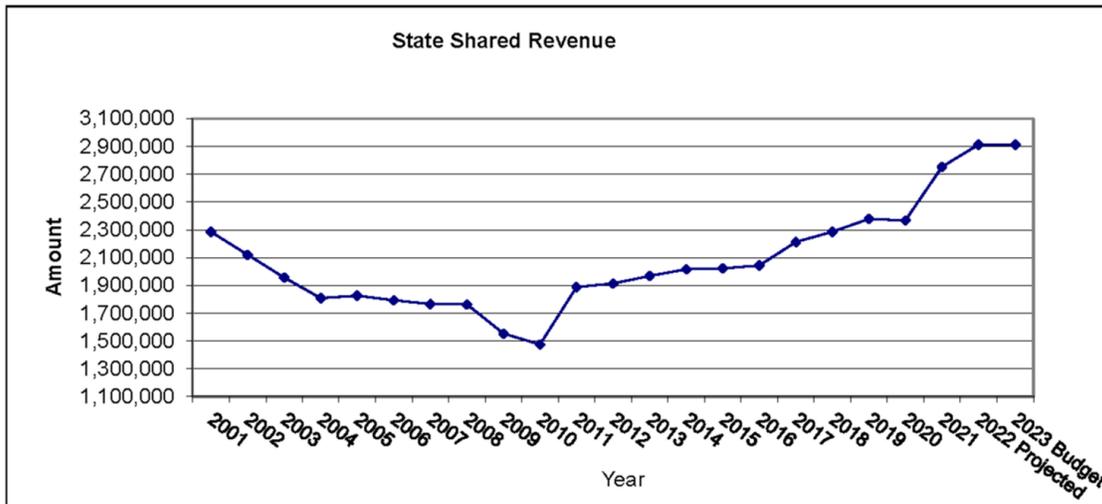
This budget has been prepared using direction from the Board of Trustees. The 2023 budget totals \$36,019,320 for all funds, up from \$26,874,840 projected for 2022. The largest share of the increase is due to increased spending for Public Works in the Sewer Fund for capital improvements

### Financial Challenges to Township Budgets

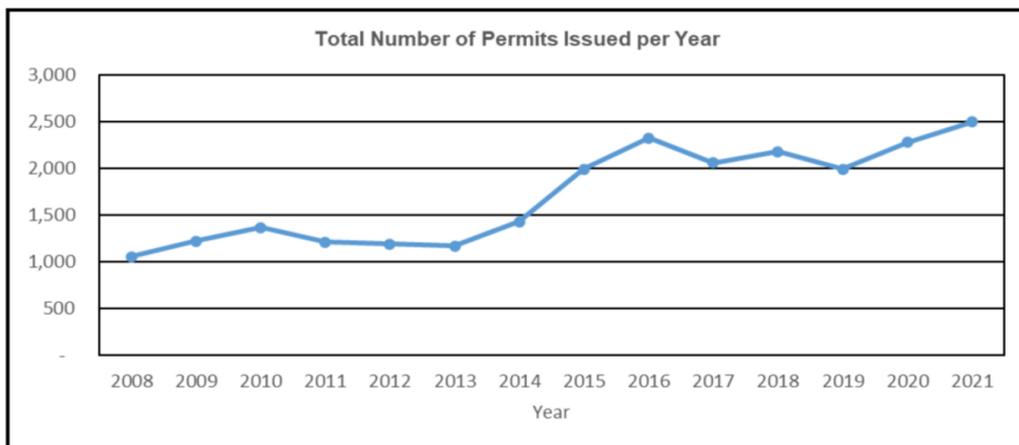
- Property taxes are the Township's largest revenue source. The ad valorem taxable value of real and personal property (from which property tax is levied) grew 6.65% in 2022. The Headlee Amendment limits tax revenue growth. As property values rebound from the 2008 low, the increase in tax is limited 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 4.2410 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.
- General inflation in the price of goods and services has impacted the Township at almost every level over the past couple of years and this is unlikely to change anytime soon. These price increases impact resources used in daily operations, as well as large capital projects undertaken by the Township.



- 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, are expected to be renewed by the voters in 2022.
- 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 33% of General Fund revenues in 2022. Additionally, the statutory portion was eliminated in 2012 and replaced with a new program that has reporting requirements. One uptick in this story of uncertain and declining state shared revenue was Delhi Township’s increase in population.



- 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 relatively 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. Additionally, starting in 2010, new employees are enrolled in a retiree health care savings program. This creates a vehicle for providing retiree health care on a “pay-as-you-go” basis, eliminating post-employment benefit obligations for all full-time employees hired after January 1, 2010.

Staffing levels are continually evaluated. As employee vacancies occur, an evaluation is made regarding the needs of the department before we change, replace, add, or eliminate a full or part-time position. The use of interns, seasonal, contractual, and professional services has increased to reduce our overall personnel costs

Traditionally, cost of living (COL) increases 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 5.0% 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 1.47618 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 1.47618 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. 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. These millage renewals are on the ballot in November of 2022. As in the case of the other millages, the Headlee Amendment has decreased the millage rates to 0.496 and 0.9921 respectively. These six-year millages will provide funds to repair and replace fire, EMS, ambulance equipment, and vehicles, and will provide funds for restoring, operating, maintaining, acquiring, constructing, and equipping parks, trails, and recreation facilities. In 2023, pending the receipt of grants, the Parks millage will help repair the tennis courts and create pickleball courts at Kiwanis Park and build a restroom at Valhalla 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 2023 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 \$5,889,120, which is only \$12,790 more than the projected expenditures for 2022. The modest increase is mainly due to savings in the elections department of over \$170,000 as it is an off-elections year, and reduction of contractual services in the Legislative and Manger's departments. Other departments have the expected increases due to COLA and inflationary factors.

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 2023 the Hayhoe Trail should be completed. The Hayhoe Trail is funded by private donation, grant funds and Township dollars raised through the Parks and Trails millage. The Capital Projects Fund provides details on the Hayhoe Trail.

It is projected that expenditures and transfers-out will exceed revenues by \$233,830, leaving ending fund balance as a percentage of operating expenditures and transfers at 141%, which is above the 15% minimum target set by the Board. Budget forecasts for 2024 and 2025 continue to project the use of fund balance to maintain services and to complete priority projects so having a healthy fund balance now is important.

## 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 \$584,750 from the General Fund to supplement the Fire Millage Fund, a transfer of \$1,780,250 to the Police Millage Fund, and a transfer of \$720,460 to the Parks Millage Fund will be necessary to cover the expenses in 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 2023. 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. 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. However, the proposed rate increase for 2023 was kept at 3%, made possible by the use of American Rescue Plan Act (ARPA) funds for capital projects. 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 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, Food Frenzys, movies in the park, and other activities, 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 \$108,365,302. The net-debt outstanding on 12/31/22 will be \$22,198,682 (\$30,643,469 total outstanding less \$8,444,787 in revenue bonds and special assessment bonds). This is 20% 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 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 - 2022

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
Holt Public Schools	Education	577
Pratt & Whitney	Aircraft Engines	328
Granger Construction	Commercial Construction	325
Orchid Orthopedic	Exotic Metal Fabricator	235
RSDC	Steel Processing	208
Two Men & A Truck	Moving Company	202
Keller Williams Real Estate	Realty	179
Block Imaging	Hospital Equipment Refurbishing	157
NexCare (Holt Sr. Care/Rehab)	Long Term Care	122
Delhi Charter Township	Government	112



# Population Overview



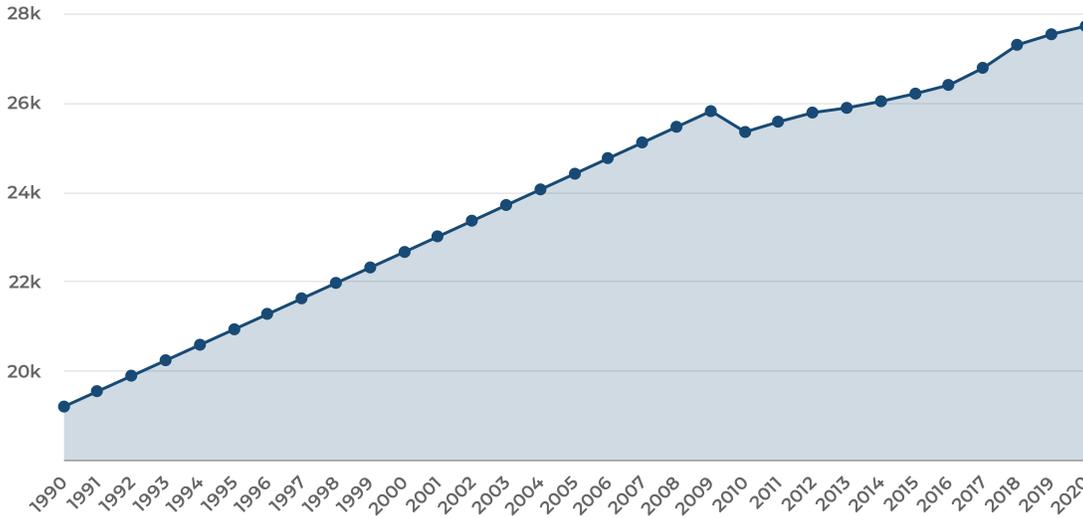
TOTAL POPULATION

**27,710**

▲ **.7%**  
vs. 2019

GROWTH RANK

**853** out of **1773**  
Municipalities in Michigan



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



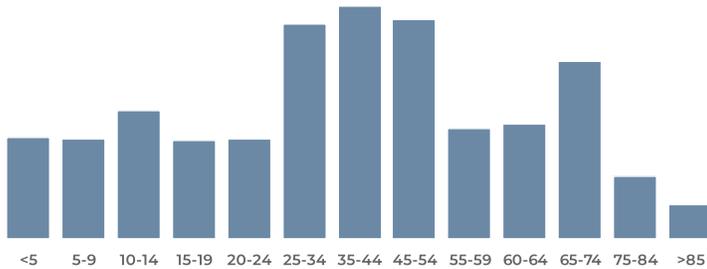
DAYTIME POPULATION

**23,629**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

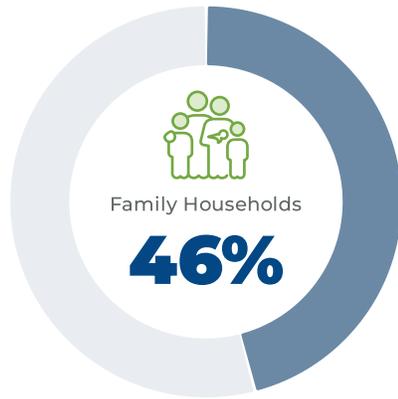
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

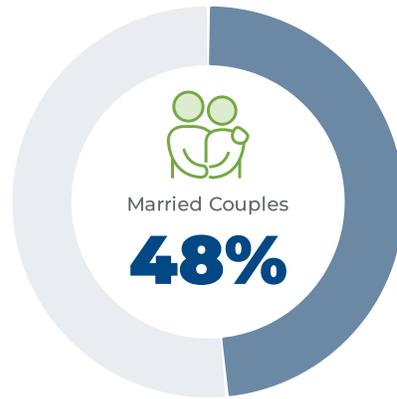
TOTAL HOUSEHOLDS

# 11,214

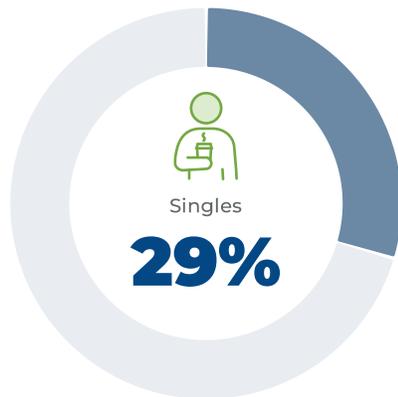
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **2%**  
lower than state average



▲ **2%**  
higher than state average

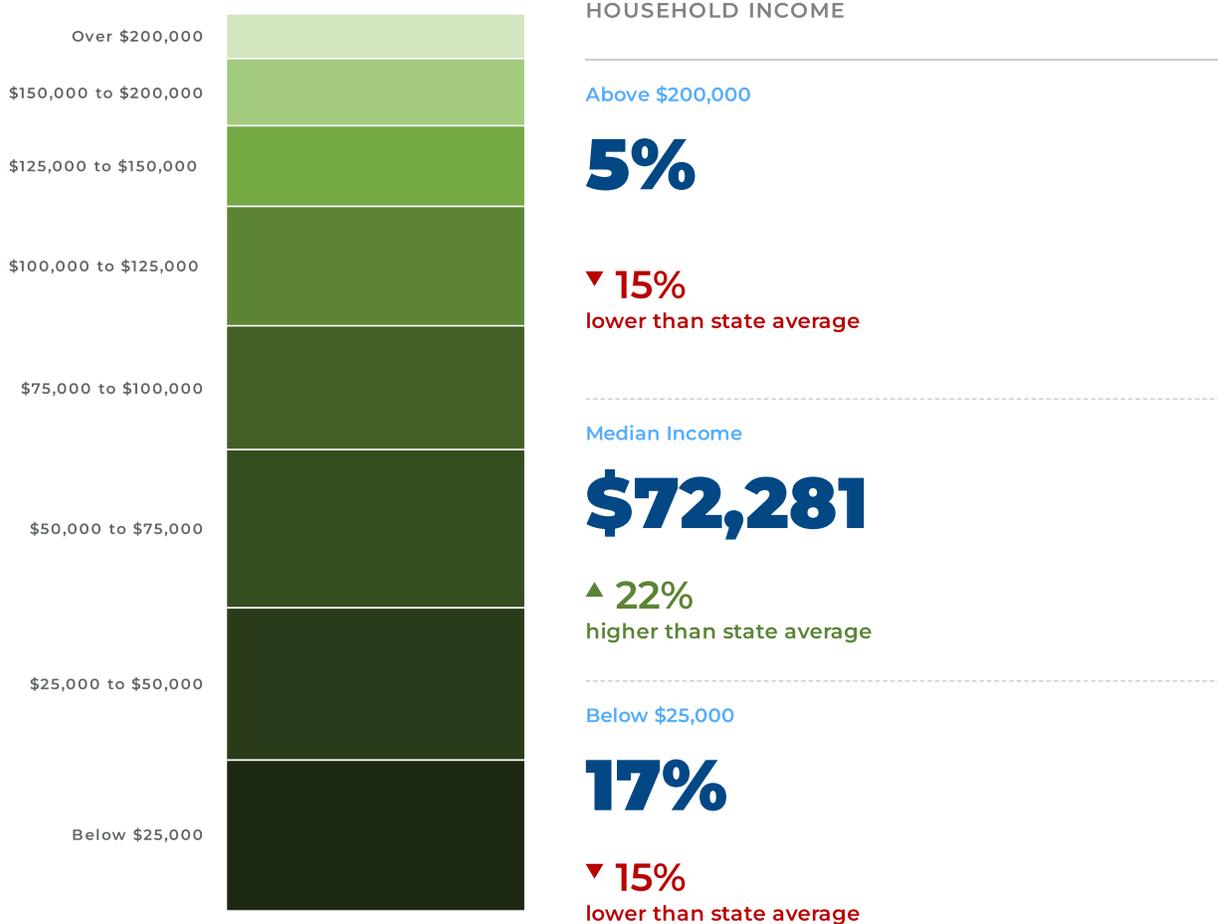


▲ **16%**  
higher than state average

\* Data Source: American Community Survey 5-year estimates

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



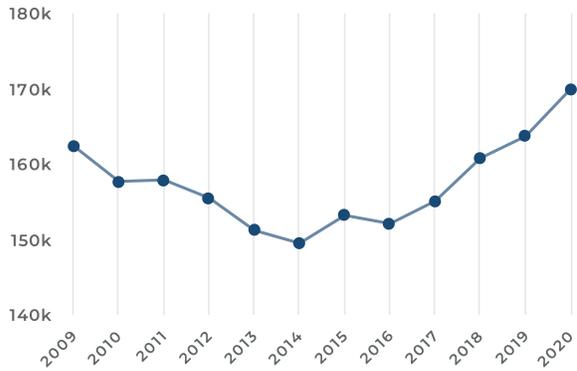
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2020 MEDIAN HOME VALUE

**\$170,000**



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# Readers Guide

As you review the budget document, you will note that the budget is divided into sections.

- Introduction
- Fund Summaries
- Departments
- Capital Improvements
- Debt
- Supplemental Information

The **Introduction** gives general information about the Township and an overview of the budget.

The **Fund Summary** sections display fund summary information, revenue account detail, and a summary of expenditures. Expenditure details can be found in the Department section. In addition to the Township's main fund, the General Fund, 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

The **Department** section details account expenditures, and when applicable and obtainable, each department contains:

- Organizational Chart
- Goals and Objectives
- Explanation of Activities
- Performance Indicators

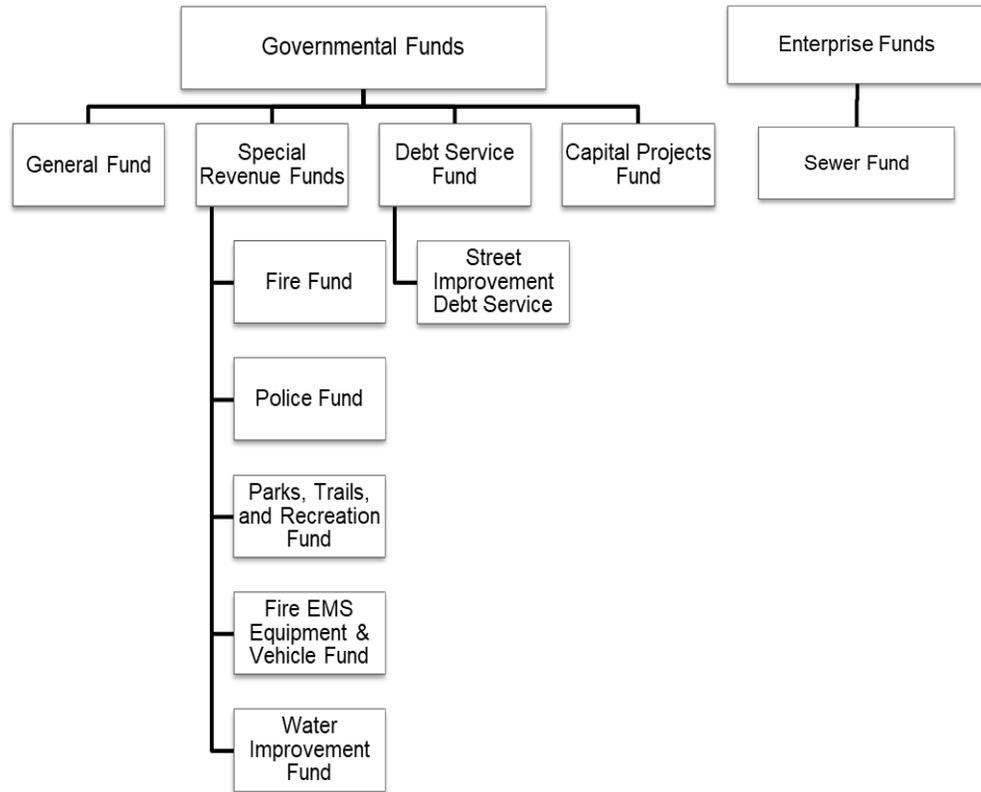
The **Capital Improvement** portion displays capital plans for the next five years.

The **Debt** section gives an overview of debt by fund type and detail by debt, type of borrowing and maturity dates.

The **Supplemental Information** section shows the history of selected items.

# Fund Structure

## 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 2023.

**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.



## 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.

# Budget Timeline

## 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 1<sup>st</sup>. A budget workshop is held in September where department directors present their budgets to the township board. A public hearing on the budget is held in October and the township board adopts the budget in November.

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

## 2023 Budget Calendar

April 25-April 29 Department Head CIP meetings with Township Manager

May 09 Planning Commission Public Hearing and action on CIP

July 05 Township goals, budget schedules, forms and assumptions distributed to Department Heads

July 19 Departmental goals, indicators and budgets with backup and narratives submitted to the Accounting Department

July 25-29 Budget requests reviewed with Department Heads

August 01-31 Budgets compiled, analyzed & adjusted for submission of balanced budgets to Board of Trustees by September 1

August 16 Board of Trustees set tax levies (property tax millage is included in budget hearings)

August 30 DDA Board reviews proposed Budget prior to Board of Trustees Workshop to be held on September 13

September 13 (8 am-4 pm) Department Heads present Budget to Board of Trustees at their Budget Workshop

September 27 DDA Board sets Public Hearing for October 25 for the DDA Budget

October 04 Board of Trustees sets Public Hearing for October 18

October 05 Township sends Notice of Public Hearing to Community Newspapers for publication

October 05 DDA sends Notice of Public Hearing to Community Newspapers for publication

October 09 Notice of Board of Trustees Public Hearing (to be held on October 18) is published in the Community Newspapers

October 09 Notice of DDA Public Hearing (to be held on October 25) is published in the Community Newspapers

October 11 Budgets are available for Public Inspection (seven days prior to public hearing)

October 18 Board of Trustees holds Public Hearing on the 2023 General & Special Revenue Funds Budgets

October 25 DDA Board holds Public Hearing and acts on the 2023 DDA Budget

October 26 DDA submits Budget to Board of Trustees for approval

November 1 Board of Trustees act on the 2023 Budgets (Township and DDA)

November 29 DDA Board acts on the 2023 DDA Budget



**Delhi Charter Township**  
**Strategic Plan 2027**  
**June 14, 2022**

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**I. Background**

On Tuesday, June 7, 2022, the Delhi Township Supervisor, Treasurer, Trustees, Manager, and several Department Heads met to complete the third step in developing the 2027 Strategic Plan for the Township.

- Step One, April 14, 2022 - The Trustees and Supervisor met and discussed the strengths and challenges outlined by Delhi Departments facing the Township. In addition, they reviewed the recent resident survey conducted by National Research Center and created a shared preliminary vision of Delhi Township in 2027.
- Step Two, May 17, 2022 - The Supervisor welcomed citizens to discuss the challenges and accomplishments of the Township and gather their input for the Vision 2027.
- Step Three, June 7, 2022 – The Township Board met to review the data and identify the major goal areas, key objectives, and one-year tasks for each goal area.
- Step Four - The Manager and Staff will create the final 2027 Goals and Objectives to be approved by the Board

**II. Goal Areas with Key Objectives and One-Year Tasks**

**GOAL AREA I: A Connected Community**

**Key Objectives** A more diverse community

- Activities and opportunities for families
- Winter activities-ice include sculptures, ice skating, winter demolition derby
- Senior life opportunity
- Maintain a Quiet Small-Town Feel
- Take advantage of area resources

**One-Year Tasks**

- 1) Coordinate with Holt Community education to identify programming opportunities without duplicating efforts
- 2) Create and host two adult oriented events through Parks and Recreation
- 3) Identify and utilize area resources, as appropriate and prudent

## **GOAL AREA II: Placemaking**

### **Key Objectives**

- Continue focus on trail development and key connectors
- Development of College and Holt area to facilitate development synergy.
- Identify Delhi's identity
- Continue to support Realize Cedar development
- A vibrant downtown
- Keep/Increase small businesses

### **One-Year Tasks**

- 1) *Focus on opportunities for enhancements, and increased amenities at Valhalla, other parks, and along trails*
- 2) *Evaluation the creation of trail "loops" in parks for activities*
- 3) *Find out what our identity is. What are we known for? What do we want to be known for?*
- 4) *Realize Cedar Development/Downtown – continue to support food truck events, cruise-ins, concerts*

## **GOAL AREA III: Township Services, Environmental Sustainability**

### **Key Objectives**

- Be a leader in communication and public accessibility to government
- Increase the flexibility of Township services
- Seek opportunities for productive public-private partnerships
- Be viewed as an innovative employment leader and counter emerging anti-government employment sentiments
- Green spaces and environmental sustainability
- Sustainable community approaches

### **One-Year Tasks**

- 1) *Deepen the relationship with the HBA*
- 2) *Evaluate the usefulness and costs associated with the creation of a township app*
- 3) *Encourage expanded use of the community gardens*
- 4) *If not complete in 2022, conduct a wage study that includes private sector employment competitors*

## **III. Next Steps**

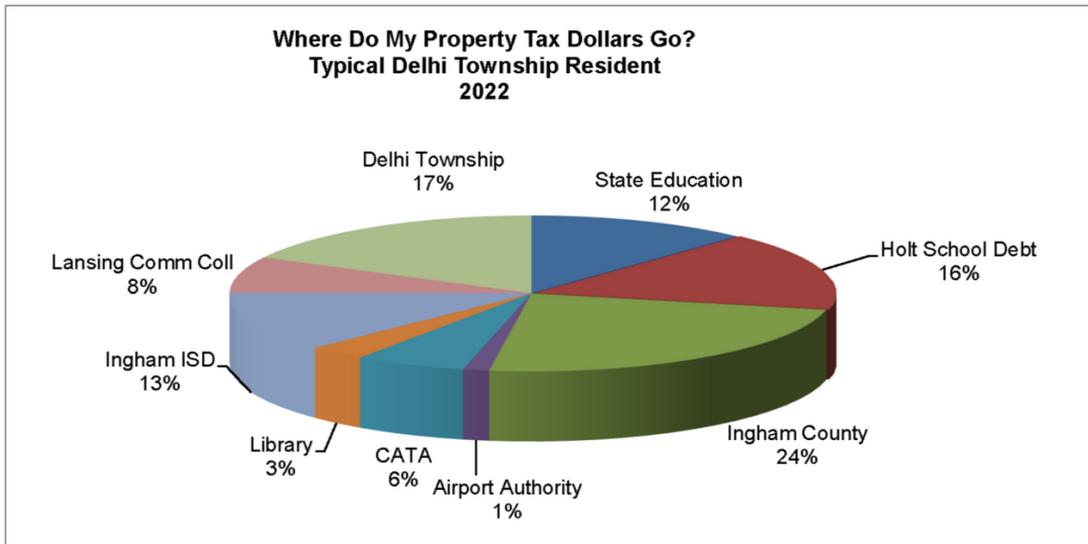
1. After formal adoption, the Board will:
  - Hold periodic discussions regarding elements of this strategic plan.
  - Six to seven months after adopting the plan, the trustees, manager, and department heads will review the strategic plan and revise it appropriately.

- Twelve to thirteen months after formal adoption, the Board and Staff will review and revise the plan and identify the one-year tasks for 2023 and 2024.
2. Future decisions by the Board should be reviewed in light of the strategic plan.

## Millage Rates

Typical Delhi Township Resident

Taxing Entity	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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	8.2300	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Ingham County	11.9772	11.8972	11.6144	11.3400	11.3400	10.0673	9.8273	9.9973	9.4973	9.4973
Airport Authority	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990
CATA	2.9895	2.9976	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070
Library	1.5528	1.5567	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600
Ingham ISD	6.2297	6.2384	6.2384	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881
Lansing Comm Coll	3.7692	3.7777	3.7770	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072
Delhi Township	8.7206	8.7734	8.7734	8.7903	8.7903	7.2903	7.3094	7.8094	7.8094	7.8094
<b>Total</b>	<b>50.1680</b>	<b>51.9400</b>	<b>51.6692</b>	<b>51.1916</b>	<b>51.1916</b>	<b>48.4189</b>	<b>48.1980</b>	<b>48.8680</b>	<b>48.3680</b>	<b>48.3680</b>



# Staffing table

## Staffing Summary - Full Time Equivalents

	2021	2022	2023
General Fund			
Manager	3.0	3.0	3.0
Accounting	1.0	1.4	1.4
Clerk	3.0	3.0	3.0
Information Technology	1.0	1.0	1.0
Buildings & Grounds	4.0	4.0	4.0
Treasurer	3.2	3.2	3.2
Assessing	3.0	3.0	3.6
Community Development	6.5	6.5	7.0
Total General Fund	24.7	25.1	26.2
Fire Fund	27.1	25.9	28.9
Parks Fund	10.0	10.0	10.0
Sewer Fund	19.6	20.0	20.0
DDA	2.2	2.2	2.2
<b>Total All Funds</b>	<b>83.6</b>	<b>83.1</b>	<b>87.3</b>

Positions will continue to be evaluated as staff vacancies occur.

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# FUND SUMMARIES

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# All Funds Summary

## Summary

The Charter Township of Delhi is projecting \$34.66M of revenue in FY2023, which represents a 16.5% increase over the prior year. Budgeted expenditures are projected to increase by 20.5% or \$6.87M to \$40.44M in FY2023.

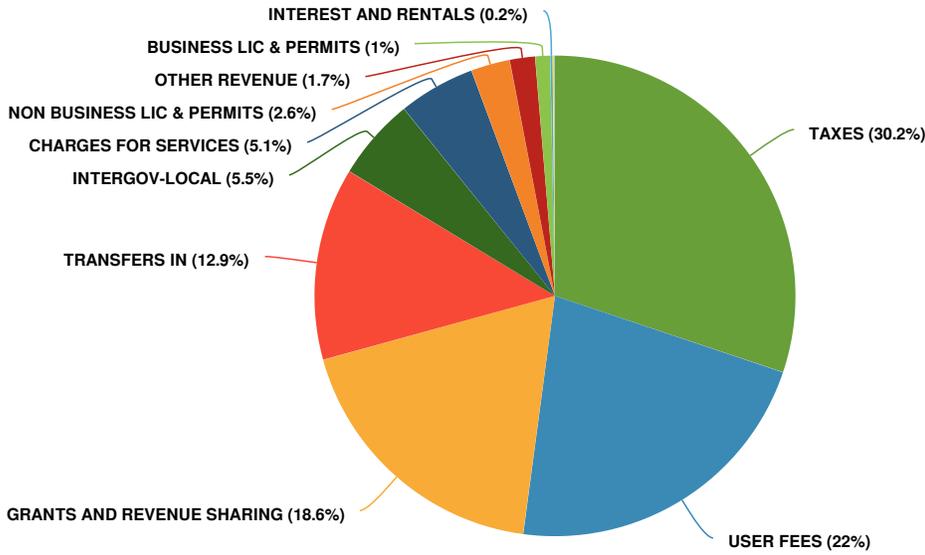
### All Funds Combined Summary Revenues, Expenditures, and Fund Balance 2023

Description	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Fund	Component Units	Total
<b>Revenue</b>							
Taxes	\$ 3,808,450	\$4,085,940	\$ -	\$ -	\$ -	\$ 2,559,340	\$10,453,730
Licenses and Permits	341,200	-	-	-	545,000	-	886,200
Grants & Revenue Sharing	3,124,440	412,400	-	-	2,809,570	102,000	6,448,410
Intergovernmental-Local	144,220	-	1,771,500	-	-	-	1,915,720
Charges for services	558,040	1,243,400	-	-	7,614,180	6,600	9,422,220
Other Revenue	395,000	82,630	-	19,070	163,950	1,800	662,450
Fines & Forfeitures	20,000	20,000	-	-	-	-	40,000
Interest & Rentals	7,000	1,000	-	-	32,030	17,500	57,530
Franchise Fees	342,400	-	-	-	-	-	342,400
<b>Total Revenue</b>	<b>8,740,750</b>	<b>5,845,370</b>	<b>1,771,500</b>	<b>19,070</b>	<b>11,164,730</b>	<b>2,687,240</b>	<b>30,228,660</b>
<b>Expenditures</b>							
General Government	3,265,130	-	-	-	-	178,860	3,443,990
Public Safety	-	6,566,940	-	-	-	-	6,566,940
Parks and Recreation	-	1,148,760	-	-	-	-	1,148,760
Community & Econ Dev	970,780	-	-	-	-	1,211,680	2,182,460
Public Works	860,280	2,800	-	-	5,056,110	-	5,919,190
Other	-	-	-	-	-	-	-
Debt Service	782,930	227,850	-	31,750	2,186,660	1,128,630	4,357,820
Capital Outlay	10,000	1,072,500	3,394,890	-	7,722,780	200,000	12,400,170
<b>Total Expenditures</b>	<b>5,889,120</b>	<b>9,018,850</b>	<b>3,394,890</b>	<b>31,750</b>	<b>14,965,550</b>	<b>2,719,170</b>	<b>36,019,330</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,851,630</b>	<b>(3,173,480)</b>	<b>(1,623,390)</b>	<b>(12,680)</b>	<b>(3,800,820)</b>	<b>(31,930)</b>	<b>(5,790,670)</b>
<b>Other Financing Sources</b>							
Sale of Capital Assets	-	-	-	-	7,300	3,170	10,470
Operating Transfers In	-	3,092,960	200,000	-	-	1,128,630	4,421,590
Capital Contributions	-	-	-	-	-	-	-
<b>Total Otr Financing Sources</b>	<b>-</b>	<b>3,092,960</b>	<b>200,000</b>	<b>-</b>	<b>7,300</b>	<b>1,131,800</b>	<b>4,432,060</b>
<b>Other Financing Uses</b>							
Operating Transfers Out	3,085,460	200,000	-	-	-	1,136,130	4,421,590
<b>Total Other Financing Uses</b>	<b>3,085,460</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,136,130</b>	<b>4,421,590</b>
<b>Change in Fund Balance</b>	<b>(233,830)</b>	<b>(280,520)</b>	<b>(1,423,390)</b>	<b>(12,680)</b>	<b>(3,793,520)</b>	<b>(36,260)</b>	<b>(5,780,200)</b>
<b>Beginning Fund Balance</b>	<b>12,878,799</b>	<b>1,023,169</b>	<b>1,423,392</b>	<b>106,204</b>	<b>35,553,872</b>	<b>4,878,951</b>	<b>55,864,387</b>
<b>Ending Fund Balance</b>	<b>\$12,644,969</b>	<b>\$ 742,649</b>	<b>\$ 2</b>	<b>\$ 93,524</b>	<b>\$31,760,352</b>	<b>\$ 4,842,691</b>	<b>\$50,084,187</b>



# Revenues by Source

## Projected 2023 Revenues by Source-All Funds

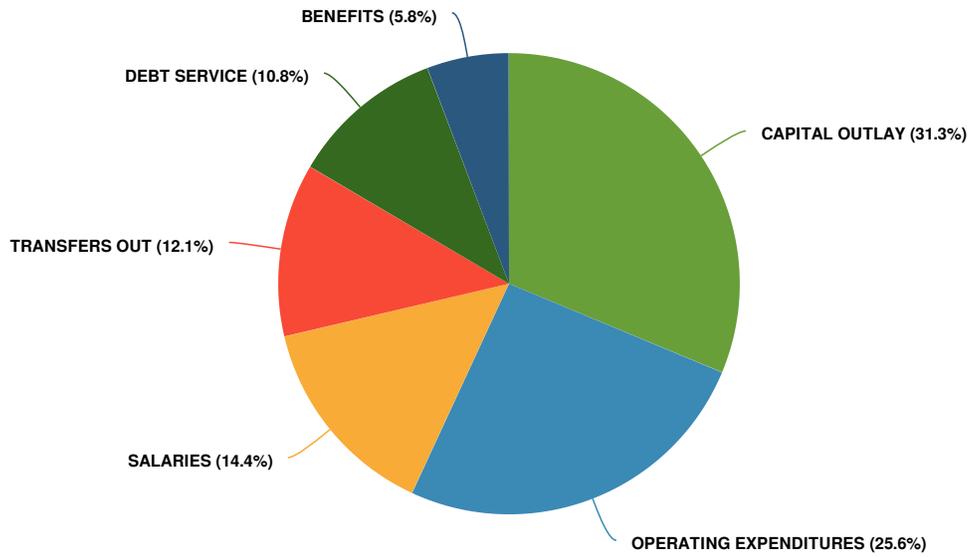


Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
TAXES	\$9,799,486	\$10,160,500	\$10,453,730	\$10,843,890	\$10,218,010
OTHER REVENUE	\$881,560	\$1,202,784	\$594,200	\$663,900	\$597,340
BUSINESS LIC & PERMITS	\$496,753	\$342,400	\$342,400	\$342,000	\$342,000
NON BUSINESS LIC & PERMITS	\$1,019,388	\$675,670	\$911,200	\$546,270	\$553,220
GRANTS AND REVENUE SHARING	\$3,351,570	\$3,372,720	\$6,448,410	\$3,280,600	\$3,333,450
INTERGOV-LOCAL	\$149,863	\$152,250	\$1,915,720	\$141,600	\$14,000
USER FEES	\$7,294,678	\$7,359,330	\$7,614,180	\$7,843,695	\$8,080,145
CHARGES FOR SERVICES	\$1,545,578	\$1,502,430	\$1,783,040	\$1,810,700	\$1,826,310
FINES & FORFEITURES	\$39,936	\$40,000	\$40,000	\$40,000	\$40,000
INTEREST AND RENTALS	\$43,966	\$40,110	\$57,530	\$37,800	\$37,950
SALE OF FIXED ASSETS	\$32,189	\$75,700	\$10,470	\$5,000	\$15,000
BOND/LEASE PROCEEDS	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680
OTHER FINANCING SOURCE	\$724,067	\$0	\$0	\$0	\$0
TRANSFERS IN	\$3,216,773	\$3,798,977	\$4,488,160	\$4,131,010	\$4,278,350
<b>Total Revenue Source:</b>	<b>\$28,597,487</b>	<b>\$28,724,551</b>	<b>\$34,660,720</b>	<b>\$29,688,145</b>	<b>\$29,337,455</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type-All Funds



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
SALARIES	\$5,000,417	\$5,473,730	\$5,829,364	\$6,241,860	\$6,103,670
BENEFITS	\$1,700,292	\$2,070,045	\$2,327,663	\$2,414,390	\$2,512,490
OPERATING EXPENDITURES	\$11,049,129	\$10,408,919	\$10,362,383	\$10,477,815	\$10,569,300
CAPITAL OUTLAY	\$1,283,859	\$3,864,790	\$12,652,470	\$4,035,000	\$11,046,500
DEBT SERVICE	\$2,439,338	\$4,638,708	\$4,357,824	\$4,613,240	\$4,400,630
TRANSFERS OUT	\$3,592,283	\$4,125,447	\$4,911,200	\$4,533,210	\$4,701,120
<b>Total Expense Objects:</b>	<b>\$25,065,318</b>	<b>\$30,581,639</b>	<b>\$40,440,904</b>	<b>\$32,315,515</b>	<b>\$39,333,710</b>

**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2021-2023**

Description	General Fund			Special Revenue Funds			Capital Projects Fund		
	2021 Actual	2022 Projected	2023 Budget	2021 Actual	2022 Projected	2023 Budget	2021 Actual	2022 Projected	2023 Budget
<b>Revenue</b>									
Taxes	\$ 3,657,880	\$ 3,755,050	\$ 3,808,450	3,695,010	3,856,660	4,085,940	\$ -	\$ -	\$ -
Licenses and Permits	597,180	438,670	341,200	-	-	-	-	-	-
Grants & Revenue Sharing	3,019,280	3,162,850	3,124,440	248,254	79,410	412,400	-	-	-
Intergovernmental-Local	149,860	145,930	144,220	-	-	-	-	-	-
Charges for services	607,550	577,430	558,040	994,878	1,048,400	1,243,400	-	6,320	1,771,500
Other Revenue	500,200	426,650	395,000	106,729	87,630	82,630	-	-	-
Fines & Forfeitures	16,580	20,000	20,000	23,353	20,000	20,000	-	-	-
Interest & Rentals	9,880	7,000	7,000	159	1,500	1,000	-	-	-
Franchise Fees	496,750	342,400	342,400	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,055,160</b>	<b>8,875,980</b>	<b>8,740,750</b>	<b>5,068,383</b>	<b>5,093,600</b>	<b>5,845,370</b>	<b>-</b>	<b>6,320</b>	<b>1,771,500</b>
<b>Expenditures</b>									
General Government	2,774,827	3,346,660	3,265,130	-	-	-	-	-	-
Public Safety	-	-	-	5,770,612	6,111,630	6,566,940	-	-	-
Parks and Recreation	-	-	-	975,441	1,111,910	1,148,760	-	-	-
Community & Econ Dev	748,865	875,690	943,480	-	-	-	-	-	-
Public Works	584,234	884,650	860,280	-	2,590	2,800	-	-	-
Debt Service	749,443	769,330	782,930	73,985	302,320	227,850	-	-	-
Capital Outlay	22,547	-	37,300	1,101,648	79,500	1,072,500	8,662	367,400	3,394,890
<b>Total Expenditures</b>	<b>4,879,916</b>	<b>5,876,330</b>	<b>5,889,120</b>	<b>7,921,686</b>	<b>7,607,950</b>	<b>9,018,850</b>	<b>8,662</b>	<b>367,400</b>	<b>3,394,890</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,175,244</b>	<b>2,999,650</b>	<b>2,851,630</b>	<b>(2,853,303)</b>	<b>(2,514,350)</b>	<b>(3,173,480)</b>	<b>(8,662)</b>	<b>(361,080)</b>	<b>(1,623,390)</b>
<b>Other Financing Sources</b>									
Sale of Capital Assets	1,600	-	-	20,900	66,100	-	-	-	-
Transfers In	-	-	-	2,070,347	2,587,100	3,092,960	-	-	200,000
Bond/Loan Proceeds	-	-	-	724,067	-	-	-	-	-
<b>Total Otr Financing Sources</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>2,815,314</b>	<b>2,653,200</b>	<b>3,092,960</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Other Financing Uses</b>									
Transfers Out	2,070,347	2,587,100	3,085,460	-	-	200,000	-	-	-
<b>Total Other Financing Uses</b>	<b>2,070,347</b>	<b>2,587,100</b>	<b>3,085,460</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>2,106,497</b>	<b>412,550</b>	<b>(233,830)</b>	<b>(37,989)</b>	<b>138,850</b>	<b>(280,520)</b>	<b>(8,662)</b>	<b>(361,080)</b>	<b>(1,423,390)</b>
Capital Contributions	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>10,359,752</b>	<b>12,466,249</b>	<b>12,878,799</b>	<b>922,308</b>	<b>884,319</b>	<b>1,023,169</b>	<b>1,793,134</b>	<b>1,784,472</b>	<b>1,423,392</b>
<b>Ending Fund Balance</b>	<b>\$ 12,466,249</b>	<b>\$ 12,878,799</b>	<b>\$ 12,644,969</b>	<b>\$ 884,319</b>	<b>\$ 1,023,169</b>	<b>\$ 742,649</b>	<b>\$ 1,784,472</b>	<b>\$ 1,423,392</b>	<b>\$ 2</b>



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2021-2023**

Description	Debt Service Fund 852			Enterprise Funds			Component Units		
	2021 Actual	2022 Projected	2023 Budget	2021 Actual	2022 Projected	2023 Budget	2021 Actual	2022 Projected	2023 Budget
<b>Revenue</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,446,597	\$ 2,548,790	\$ 2,559,340
Licenses and Permits	-	-	-	363,530	107,000	545,000	-	-	-
Grants & Revenue Sharing	-	-	-	31,771	28,960	2,809,570	52,264	101,500	102,000
Intergovernmental-Local	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	7,294,678	7,359,330	7,614,180	1,831	6,600	6,600
Other Revenue	27,876	19,390	19,070	175,785	206,860	163,950	3,085	2,300	1,800
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest & Rentals	-	-	-	21,148	12,110	32,030	12,778	19,500	17,500
Franchise Fees	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>27,876</b>	<b>19,390</b>	<b>19,070</b>	<b>7,886,912</b>	<b>7,714,260</b>	<b>11,164,730</b>	<b>2,516,555</b>	<b>2,678,690</b>	<b>2,687,240</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	141,003	178,930	178,860
Public Safety	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Community & Econ Dev	-	-	-	-	-	-	980,174	1,158,620	1,211,680
Public Works	-	-	-	6,282,431	4,935,660	5,056,110	-	-	-
Debt Service	33,165	32,460	31,750	476,948	2,414,900	2,186,660	1,105,796	1,119,700	1,128,630
Capital Outlay	-	-	-	6,067	3,007,890	7,722,780	53,327	175,000	200,000
<b>Total Expenditures</b>	<b>33,165</b>	<b>32,460</b>	<b>31,750</b>	<b>6,765,446</b>	<b>10,358,450</b>	<b>14,965,550</b>	<b>2,280,300</b>	<b>2,632,250</b>	<b>2,719,170</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,289)</b>	<b>(13,070)</b>	<b>(12,680)</b>	<b>1,121,466</b>	<b>(2,644,190)</b>	<b>(3,800,820)</b>	<b>236,255</b>	<b>46,440</b>	<b>(31,930)</b>
<b>Other Financing Sources</b>									
Sale of Capital Assets	-	-	-	-	2,000	7,300	9,689	7,600	3,170
Transfers In	-	-	-	-	-	-	1,105,796	1,119,700	1,128,630
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
<b>Total Otr Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>7,300</b>	<b>1,115,485</b>	<b>1,127,300</b>	<b>1,131,800</b>
<b>Other Financing Uses</b>									
Transfers Out	-	-	-	-	-	-	1,105,796	1,119,700	1,136,130
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,105,796</b>	<b>1,119,700</b>	<b>1,136,130</b>
<b>Change in Fund Balance</b>	<b>(5,289)</b>	<b>(13,070)</b>	<b>(12,680)</b>	<b>1,121,466</b>	<b>(2,642,190)</b>	<b>(3,793,520)</b>	<b>245,944</b>	<b>54,040</b>	<b>(36,260)</b>
Capital Contributions	-	-	-	110,194	553,810	-	-	-	-
<b>Beginning Fund Balance</b>	<b>124,563</b>	<b>119,274</b>	<b>106,204</b>	<b>36,410,592</b>	<b>37,642,252</b>	<b>35,553,872</b>	<b>4,578,967</b>	<b>4,824,911</b>	<b>4,878,951</b>
<b>Ending Fund Balance</b>	<b>\$ 119,274</b>	<b>\$ 106,204</b>	<b>\$ 93,524</b>	<b>\$ 37,642,252</b>	<b>\$ 35,553,872</b>	<b>\$ 31,760,352</b>	<b>\$ 4,824,911</b>	<b>\$ 4,878,951</b>	<b>\$ 4,842,691</b>



**All Funds Combined Summary  
Revenues, Expenditures, and Fund Balance  
2021-2023**

Description	Total		
	2021 Actual	2022 Projected	2023 Budget
<b>Revenue</b>			
Taxes	\$ 9,799,487	\$ 10,160,500	\$ 10,453,730
Licenses and Permits	960,710	545,670	886,200
Grants & Revenue Sharing	3,351,569	3,372,720	6,448,410
Intergovernmental-Local	149,860	145,930	144,220
Charges for services	8,898,937	8,998,080	11,193,720
Other Revenue	813,675	742,830	662,450
Fines & Forfeitures	39,933	40,000	40,000
Interest & Rentals	43,965	40,110	57,530
Franchise Fees	496,750	342,400	342,400
<b>Total Revenue</b>	<b>24,554,886</b>	<b>24,388,240</b>	<b>30,228,660</b>
<b>Expenditures</b>			
General Government	2,915,830	3,525,590	3,443,990
Public Safety	5,770,612	6,111,630	6,566,940
Parks and Recreation	975,441	1,111,910	1,148,760
Community & Econ Dev	1,729,039	2,034,310	2,155,160
Public Works	6,866,665	5,822,900	5,919,190
Debt Service	2,439,337	4,638,710	4,357,820
Capital Outlay	1,192,251	3,629,790	12,427,470
<b>Total Expenditures</b>	<b>21,889,175</b>	<b>26,874,840</b>	<b>36,019,330</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,665,711</b>	<b>(2,486,600)</b>	<b>(5,790,670)</b>
<b>Other Financing Sources</b>			
Sale of Capital Assets	32,189	75,700	10,470
Transfers In	3,176,143	3,706,800	4,421,590
Bond/Loan Proceeds	724,067	-	-
<b>Total Otr Financing Sources</b>	<b>3,932,399</b>	<b>3,782,500</b>	<b>4,432,060</b>
<b>Other Financing Uses</b>			
Transfers Out	3,176,143	3,706,800	4,421,590
<b>Total Other Financing Uses</b>	<b>3,176,143</b>	<b>3,706,800</b>	<b>4,421,590</b>
<b>Change in Fund Balance</b>	<b>3,421,967</b>	<b>(2,410,900)</b>	<b>(5,780,200)</b>
Capital Contributions	110,194	553,810	-
<b>Beginning Fund Balance</b>	<b>54,189,316</b>	<b>57,721,477</b>	<b>55,864,387</b>
<b>Ending Fund Balance</b>	<b>57,721,477</b>	<b>55,864,387</b>	<b>50,084,187</b>



## GENERAL FUND (101)



## General Fund

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.

The detail for the fourteen departments (also referred to as “Activities”) in the General Fund are found in the department section of the budget book.

## Summary

The Charter Township of Delhi is projecting \$8.74M of revenue in FY2023, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to decrease by 5.8% or \$551.57K to \$8.97M in FY2023.

### GENERAL FUND REVENUE, EXPENDITURES AND FUND BALANCE

Description	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenue</b>						
Taxes	\$ 3,657,880	\$ 3,733,450	\$ 3,755,050	\$ 3,808,450	\$ 3,997,140	\$ 4,076,210
Licenses and Permits	597,180	346,200	438,670	341,200	348,020	354,970
Grants & Revenue Sharing	3,019,280	2,928,780	3,162,850	3,124,440	3,177,730	3,230,580
Intergovernmental-Local	149,860	145,930	145,930	144,220	141,600	14,000
Charges for services	607,550	554,070	577,430	558,040	585,700	601,310
Other Revenue	500,200	440,370	426,650	395,000	463,000	395,000
Fines & Forfeitures	16,580	20,000	20,000	20,000	20,000	20,000
Interest & Rentals	9,880	7,000	7,000	7,000	7,350	7,500
Franchise Fees	496,750	342,400	342,400	342,400	342,000	342,000
<b>Total Revenue</b>	<b>9,055,160</b>	<b>8,518,200</b>	<b>8,875,980</b>	<b>8,740,750</b>	<b>9,082,540</b>	<b>9,041,570</b>
<b>Expenditures</b>						
Legislative	133,821	273,460	221,240	118,370	121,710	133,330
Manager	510,325	651,130	635,160	585,490	599,860	613,410
Accounting	158,906	183,880	184,870	272,240	251,110	257,600
Clerk	356,777	419,140	373,920	416,550	431,720	445,350
Information Technology	277,289	303,700	315,650	348,330	354,870	407,140
Treasurer	313,307	392,270	335,670	350,860	387,600	384,150
Assessing	317,815	411,390	396,260	454,970	465,880	473,930
Elections	56,803	190,470	191,420	21,320	291,400	22,900
Building & Grounds	649,782	711,300	692,470	707,000	714,090	736,190
Stormwater	491,131	649,730	616,320	650,280	652,240	654,290
Infrastructure	487,043	746,930	683,330	640,000	555,000	555,000
Community Development	771,412	861,750	875,690	970,780	925,620	958,860
Debt Service	<u>355,503</u>	<u>354,330</u>	<u>354,330</u>	<u>352,930</u>	<u>351,330</u>	<u>221,310</u>
<b>Total Expenditures</b>	<b>4,879,914</b>	<b>6,149,480</b>	<b>5,876,330</b>	<b>5,889,120</b>	<b>6,102,430</b>	<b>5,863,460</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Fixed Assets	1,600	-	-	-	-	-
Transfer Out to Fire Fund	(398,248)	(798,710)	(712,850)	(584,750)	(613,850)	(718,330)
Transfer Out to Police Fund	(1,662,389)	(1,696,840)	(1,700,160)	(1,780,250)	(1,812,240)	(1,915,350)
Transfer Out to Parks Fund	(9,711)	(416,060)	(174,090)	(720,460)	(529,730)	(683,900)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,068,748)</b>	<b>(2,911,610)</b>	<b>(2,587,100)</b>	<b>(3,085,460)</b>	<b>(2,955,820)</b>	<b>(3,317,580)</b>



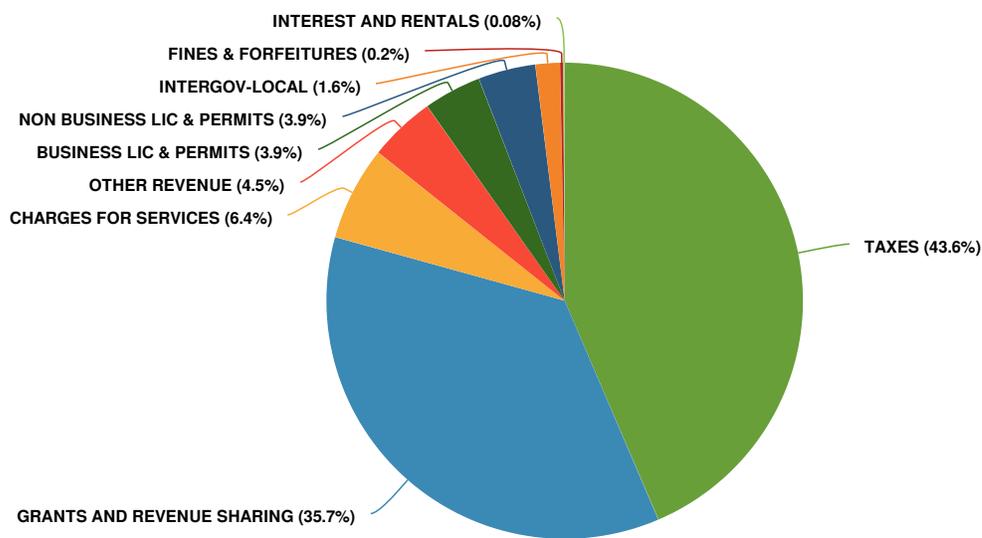
<b>Revenues Over (Under) Expenditures</b>	<b>2,106,504</b>	<b>(542,890)</b>	<b>412,550</b>	<b>(233,830)</b>	<b>24,290</b>	<b>(139,470)</b>
<b>Fund Balance, Beginning</b>	<u>10,359,745</u>	<u>12,466,249</u>	<u>12,466,249</u>	<u>12,878,799</u>	<u>12,644,969</u>	<u>12,669,259</u>
<b>*Total Fund Balance, Ending</b>	<b>\$ 12,466,249</b>	<b>\$ 11,923,359</b>	<b>\$ 12,878,799</b>	<b>\$ 12,644,969</b>	<b>\$ 12,669,259</b>	<b>\$ 12,529,789</b>

\* 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	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>	<u>200,000</u>	<u>250,000</u>
Total Set Aside for Future Capital Outlay	195,000	290,000	385,000	480,000	575,000

## General Fund Revenues by Source

### Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>TAXES</b>					
CUR REAL & PERS PROP TAX	\$3,105,385	\$3,218,000	\$3,260,000	\$3,423,000	\$3,491,460
DELQ TAX	\$5,432	\$6,000	\$6,000	\$6,300	\$6,300
PYMT IN LIEU OF TAXES	\$9,658	\$9,650	\$9,650	\$9,650	\$9,650
TRAILER PARK FEES	\$6,665	\$6,000	\$6,000	\$6,300	\$6,300
IFT/CFT TAX REVENUE	\$3,163	\$1,800	\$1,800	\$1,890	\$2,000
DELINQUENT INTEREST & PENALTY	\$20,114	\$23,600	\$25,000	\$25,000	\$25,000
PROPERTY TAX ADMIN FEE	\$507,461	\$490,000	\$500,000	\$525,000	\$535,500
<b>Total TAXES:</b>	<b>\$3,657,879</b>	<b>\$3,755,050</b>	<b>\$3,808,450</b>	<b>\$3,997,140</b>	<b>\$4,076,210</b>
<b>OTHER REVENUE</b>					
STREETLIGHT ASSESSMENTS	\$360,319	\$346,380	\$315,000	\$315,000	\$315,000
SPECIAL ASSMTS-STREETS	\$36,371	\$29,050	\$29,000	\$29,000	\$29,000



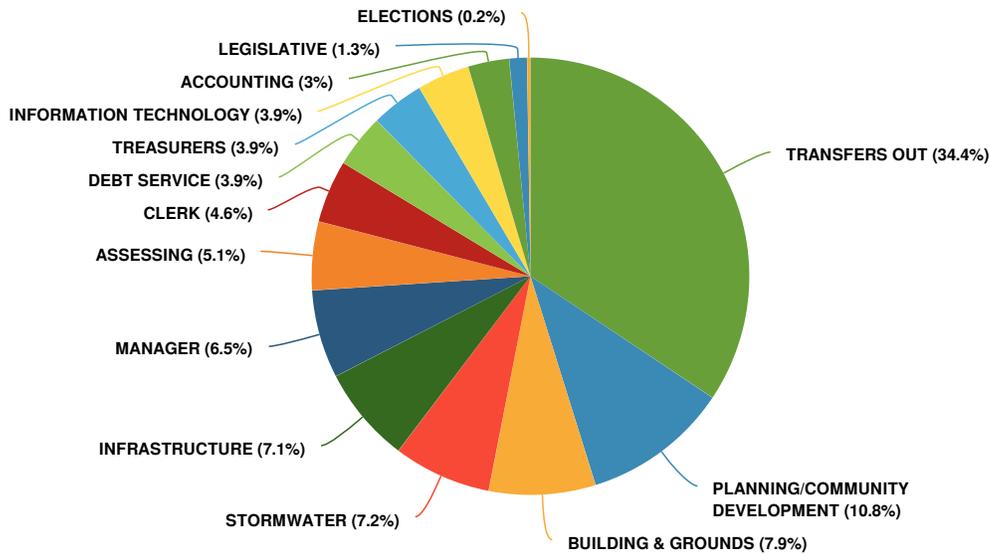
Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
SIDEWALK ASSESSMENTS	\$13,733	\$15,000	\$15,000	\$15,000	\$15,000
MISC GRANTS-PRIVATE SECTOR	\$10,000	\$0	\$0	\$0	\$0
ELECTION EXPENSE REIMBURSEMENT	\$47,930	\$0	\$0	\$68,000	\$0
MISCELLANEOUS REVENUE	\$1,632	\$1,220	\$1,000	\$1,000	\$1,000
REFUNDS/REBATE/REIMBURSEMENTS	\$30,217	\$35,000	\$35,000	\$35,000	\$35,000
DAILY CASH OVER/SHORT	-\$1	\$0	\$0	\$0	\$0
<b>Total OTHER REVENUE:</b>	<b>\$500,201</b>	<b>\$426,650</b>	<b>\$395,000</b>	<b>\$463,000</b>	<b>\$395,000</b>
<b>BUSINESS LIC &amp; PERMITS</b>					
CABLE FRANCHISE FEES	\$351,555	\$342,400	\$342,400	\$342,000	\$342,000
BWL FRANCHISE FEE	\$145,198	\$0	\$0	\$0	\$0
<b>Total BUSINESS LIC &amp; PERMITS:</b>	<b>\$496,753</b>	<b>\$342,400</b>	<b>\$342,400</b>	<b>\$342,000</b>	<b>\$342,000</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>					
BUILDING PERMITS	\$305,699	\$150,000	\$150,000	\$153,000	\$156,060
SOIL EROSION & SEDIMENT CTRL PERMIT	\$45,856	\$50,000	\$30,000	\$30,600	\$31,210
ELECTRICAL PERMIT FEES	\$97,183	\$90,000	\$50,000	\$51,000	\$52,020
PLUMBING PERMIT FEES	\$45,081	\$50,200	\$36,000	\$36,720	\$37,450
MECHANICAL PERMIT FEES	\$77,053	\$72,500	\$55,000	\$56,100	\$57,220
FIRE INSPECTION FEES	\$7,685	\$12,000	\$12,000	\$12,240	\$12,490
FIRE DEPT BURNING PERMITS	\$1,425	\$2,000	\$2,000	\$2,040	\$2,080
MISC LICENSES, PERMITS & FEES	\$3,150	\$4,000	\$4,000	\$4,080	\$4,160
SPECIAL USE PERMITS	\$2,605	\$6,740	\$1,500	\$1,530	\$1,560
BOARD OF APPEALS FEES	\$1,865	\$830	\$600	\$610	\$620
PLAT REVIEW FEES	\$4,764	\$0	\$0	\$0	\$0
REZONING APPLICATION FEES	\$4,212	\$0	\$0	\$0	\$0
ZONING CERTIFICATION	\$600	\$400	\$100	\$100	\$100
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>	<b>\$597,178</b>	<b>\$438,670</b>	<b>\$341,200</b>	<b>\$348,020</b>	<b>\$354,970</b>
<b>GRANTS AND REVENUE SHARING</b>					
FEDERAL GRANTS	\$67,959	\$84,200	\$47,140	\$42,630	\$37,950
LOCAL COMMUNITY STABILIZATION	\$167,544	\$136,000	\$136,000	\$136,000	\$136,000
STATE REV SHAR-SALES CONSTIT.	\$2,661,174	\$2,820,000	\$2,820,000	\$2,876,400	\$2,933,930
STATE REV SHAR-SALES STATUTORY	\$92,409	\$93,300	\$93,300	\$93,300	\$93,300
RETURNABLE LIQ LICENSE FEES	\$13,401	\$12,000	\$12,000	\$12,600	\$12,600
STATE SHARED REV-RIGHT OF WAY	\$16,794	\$17,350	\$16,000	\$16,800	\$16,800
<b>Total GRANTS AND REVENUE SHARING:</b>	<b>\$3,019,280</b>	<b>\$3,162,850</b>	<b>\$3,124,440</b>	<b>\$3,177,730</b>	<b>\$3,230,580</b>
<b>INTERGOV-LOCAL</b>					
INTERGOVERNMENTAL REVENUE	\$135,444	\$132,830	\$130,220	\$127,600	\$0
DISTRICT LIBRARY CONTRIBUTIONS	\$14,419	\$13,100	\$14,000	\$14,000	\$14,000
<b>Total INTERGOV-LOCAL:</b>	<b>\$149,863</b>	<b>\$145,930</b>	<b>\$144,220</b>	<b>\$141,600</b>	<b>\$14,000</b>



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>CHARGES FOR SERVICES</b>					
RENTAL REGISTRATION & INSPECT	\$93,796	\$117,040	\$90,000	\$94,500	\$96,360
SITE PLAN REVIEW FEES	\$11,940	\$12,920	\$5,000	\$5,000	\$5,000
CEMETERY - BURIAL FEES	\$45,581	\$30,000	\$30,000	\$31,500	\$32,130
PASSPORT FEES	\$35,373	\$26,000	\$20,000	\$21,000	\$21,420
CEMETERY-LOT SALES	\$45,350	\$30,000	\$30,000	\$31,500	\$32,130
COST ALLOC-FROM SEWER FD	\$375,510	\$361,470	\$383,040	\$402,200	\$414,270
<b>Total CHARGES FOR SERVICES:</b>	<b>\$607,550</b>	<b>\$577,430</b>	<b>\$558,040</b>	<b>\$585,700</b>	<b>\$601,310</b>
<b>FINES &amp; FORFEITURES</b>					
CODE ENFORCMT REVENUE	\$16,583	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total FINES &amp; FORFEITURES:</b>	<b>\$16,583</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>INTEREST AND RENTALS</b>					
INTEREST	\$9,880	\$7,000	\$7,000	\$7,350	\$7,500
<b>Total INTEREST AND RENTALS:</b>	<b>\$9,880</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,350</b>	<b>\$7,500</b>
<b>SALE OF FIXED ASSETS</b>					
SALE OF CAPITAL ASSETS-GOV	\$1,600	\$0	\$0	\$0	\$0
<b>Total SALE OF FIXED ASSETS:</b>	<b>\$1,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$9,056,767</b>	<b>\$8,875,980</b>	<b>\$8,740,750</b>	<b>\$9,082,540</b>	<b>\$9,041,570</b>

# Expenditures by Function

## General Fund Budgeted Expenditures by Function

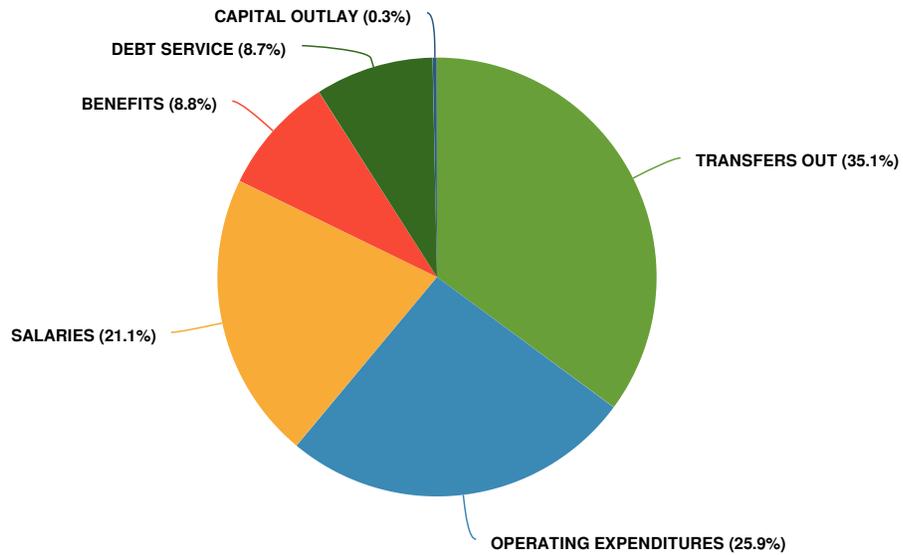


Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expenditures					
LEGISLATIVE	\$133,821	\$221,240	\$118,367	\$121,710	\$133,330
MANAGER	\$510,325	\$635,160	\$585,486	\$599,860	\$613,410
ACCOUNTING	\$158,906	\$184,870	\$272,237	\$251,110	\$257,600
CLERK	\$356,777	\$373,919	\$416,551	\$431,720	\$445,350
INFORMATION TECHNOLOGY	\$277,289	\$315,650	\$348,333	\$354,870	\$407,140
TREASURERS	\$313,307	\$335,670	\$350,859	\$387,600	\$384,150
ASSESSING	\$317,815	\$396,260	\$454,966	\$465,880	\$473,930
ELECTIONS	\$56,803	\$191,420	\$21,320	\$291,400	\$22,900
BUILDING & GROUNDS	\$649,782	\$692,470	\$706,997	\$714,090	\$736,190
STORMWATER	\$491,131	\$616,320	\$650,281	\$652,240	\$654,290
INFRASTRUCTURE	\$487,043	\$683,334	\$640,000	\$555,000	\$555,000
PLANNING/COMMUNITY DEVELOPMENT	\$771,412	\$875,690	\$970,775	\$925,620	\$958,860
DEBT SERVICE	\$355,503	\$354,330	\$352,930	\$351,330	\$221,310
TRANSFERS OUT	\$2,070,347	\$2,587,097	\$3,085,460	\$2,955,820	\$3,317,580
<b>Total Expenditures:</b>	<b>\$6,950,263</b>	<b>\$8,463,430</b>	<b>\$8,974,561</b>	<b>\$9,058,250</b>	<b>\$9,181,040</b>



# General Fund Expenditures by Expense Type

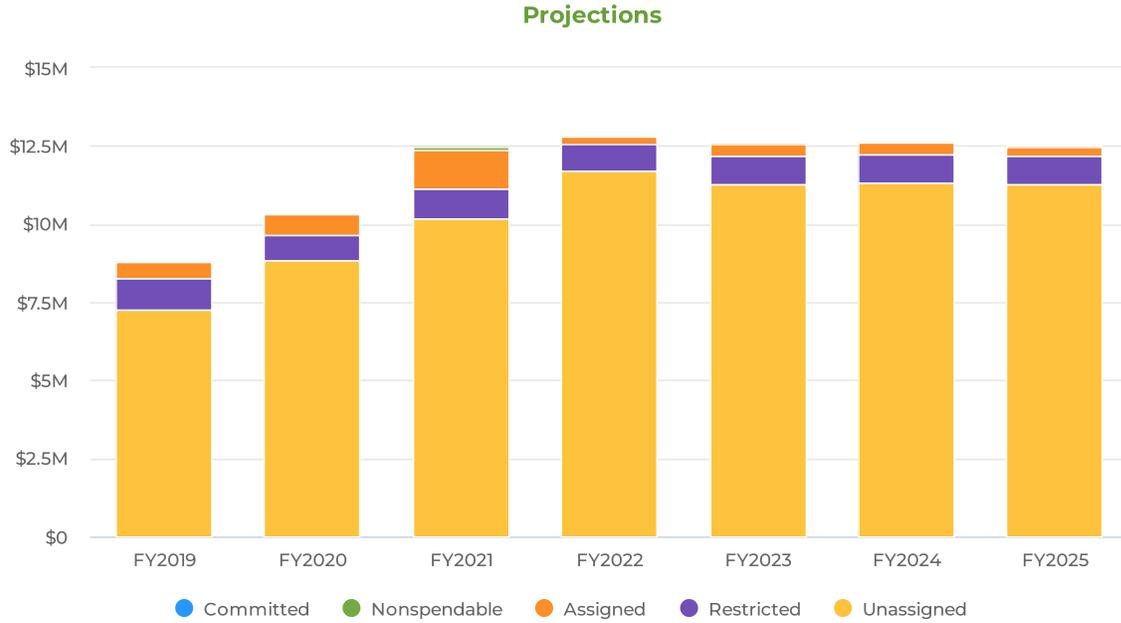
## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
SALARIES	\$1,633,226	\$1,869,464	\$1,898,073	\$2,197,290	\$1,983,330
BENEFITS	\$626,404	\$671,835	\$786,036	\$815,650	\$844,860
OPERATING EXPENDITURES	\$1,807,666	\$2,508,524	\$2,328,192	\$2,265,450	\$2,255,390
CAPITAL OUTLAY	\$22,547	\$0	\$27,300	\$0	\$76,500
DEBT SERVICE	\$749,443	\$769,330	\$782,930	\$781,330	\$651,310
TRANSFERS OUT	\$2,110,977	\$2,644,277	\$3,152,030	\$2,998,530	\$3,369,650
<b>Total Expense Objects:</b>	<b>\$6,950,263</b>	<b>\$8,463,430</b>	<b>\$8,974,561</b>	<b>\$9,058,250</b>	<b>\$9,181,040</b>

# Fund Balance

This chart illustrates the history and estimates of future fund balance for the General Fund.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$10,197,477	\$11,684,989	\$11,267,049	\$11,328,969	\$11,269,789
Assigned	\$1,259,530	\$233,810	\$417,920	\$380,290	\$300,000
Committed	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Restricted	\$934,619	\$900,000	\$900,000	\$900,000	\$900,000
Nonspendable	\$64,620	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Fund Balance:</b>	<b>\$12,466,246</b>	<b>\$12,878,799</b>	<b>\$12,644,969</b>	<b>\$12,669,259</b>	<b>\$12,529,789</b>



## **Special Revenue Funds**

The Township has five Special Revenue Funds.

The following four are supported by voter approved millage to support public safety and recreational opportunities:

- Fire Fund
- Police Fund
- Parks, Trails and Recreation Fund
- Fire EMS Equipment and Vehicle Fund

The Water Improvement Fund was created by Board Ordinance to provide a reliable water system in the Townshiip



## Fire Fund

The mission of the Delhi Township Fire Department, Fund 206, 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. It is partially funded by a voter approved millage.

### Summary

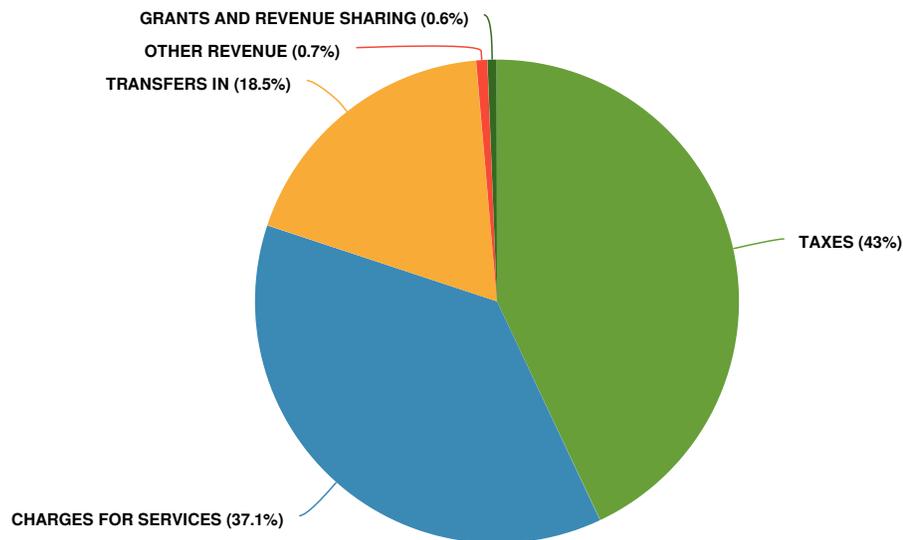
The Charter Township of Delhi is projecting \$3.15M of revenue in FY2023, which represents a 8% increase over the prior year. Budgeted expenditures are projected to increase by 8% or \$234.76K to \$3.15M in FY2023.

#### FIRE FUND SUMMARY (206)

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Taxes	\$ 1,230,728	\$ 1,276,200	\$ 1,284,580	\$ 1,356,500	\$ 1,424,000	\$ 1,396,210
Grants and Revenue Sharing	174,436	20,000	16,400	20,000	20,000	20,000
Charges for Services	891,704	870,000	870,000	1,170,000	1,170,000	1,170,000
Other	<u>38,746</u>	<u>23,900</u>	<u>27,160</u>	<u>23,260</u>	<u>23,260</u>	<u>23,260</u>
<b>Total Revenues</b>	<b>2,335,614</b>	<b>2,190,100</b>	<b>2,198,140</b>	<b>2,569,760</b>	<b>2,637,260</b>	<b>2,609,470</b>
<b>Expenditures</b>						
Public Safety	<u>2,688,674</u>	<u>2,962,550</u>	<u>2,910,990</u>	<u>3,154,510</u>	<u>3,251,110</u>	<u>3,327,800</u>
<b>Total Expenditures</b>	<b>2,688,674</b>	<b>2,962,550</b>	<b>2,910,990</b>	<b>3,154,510</b>	<b>3,251,110</b>	<b>3,327,800</b>
<b>Other Financing Sources (Uses)</b>						
Transfer in from General Fund	<u>398,248</u>	<u>772,450</u>	<u>712,850</u>	<u>584,750</u>	<u>613,850</u>	<u>718,330</u>
<b>Total Other Financing Sources</b>	<b>398,248</b>	<b>772,450</b>	<b>712,850</b>	<b>584,750</b>	<b>613,850</b>	<b>718,330</b>
<b>Revenues over (under) expenditures</b>	<b>45,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b><u>51,188</u></b>	<b><u>96,376</u></b>	<b><u>96,376</u></b>	<b><u>96,376</u></b>	<b><u>96,376</u></b>	<b><u>96,376</u></b>
<b>Fund Balance, Ending</b>	<b><u>\$ 96,376</u></b>					

# Fire Fund Revenues by Source

## Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>TAXES</b>					
CUR REAL & PERS PROP TAX	\$1,223,749	\$1,278,000	\$1,350,000	\$1,417,500	\$1,389,710
DELQ TAX	\$1,559	\$2,000	\$2,000	\$2,000	\$2,000
PYMT IN LIEU OF TAXES	\$3,361	\$3,300	\$3,300	\$3,300	\$3,300
IFT/CFT TAX REVENUE	\$1,835	\$1,080	\$1,000	\$1,000	\$1,000
DELINQUENT INTEREST & PENALTY	\$223	\$200	\$200	\$200	\$200
<b>Total TAXES:</b>	<b>\$1,230,728</b>	<b>\$1,284,580</b>	<b>\$1,356,500</b>	<b>\$1,424,000</b>	<b>\$1,396,210</b>
<b>OTHER REVENUE</b>					
OPIOD SETTLEMENT	\$0	\$3,260	\$3,260	\$3,260	\$3,260
REFUNDS/REBATE/REIMBURSEMENTS	\$38,748	\$23,900	\$20,000	\$20,000	\$20,000
<b>Total OTHER REVENUE:</b>	<b>\$38,748</b>	<b>\$27,160</b>	<b>\$23,260</b>	<b>\$23,260</b>	<b>\$23,260</b>
<b>GRANTS AND REVENUE SHARING</b>					
FEDERAL GRANTS	\$152,739	\$0	\$0	\$0	\$0
LOCAL COMMUNITY STABILIZATION	\$21,696	\$16,400	\$20,000	\$20,000	\$20,000
<b>Total GRANTS AND REVENUE SHARING:</b>	<b>\$174,436</b>	<b>\$16,400</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>CHARGES FOR SERVICES</b>					
FIRE DEPARTMENT SERVICE FEES	\$23,162	\$20,000	\$20,000	\$20,000	\$20,000
AMBULANCE FEES	\$868,541	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000
<b>Total CHARGES FOR SERVICES:</b>	<b>\$891,704</b>	<b>\$870,000</b>	<b>\$1,170,000</b>	<b>\$1,170,000</b>	<b>\$1,170,000</b>



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>TRANSFERS IN</b>					
TRANS IN FROM GEN FUND	\$398,248	\$712,850	\$584,750	\$613,850	\$718,330
<b>Total TRANSFERS IN:</b>	<b>\$398,248</b>	<b>\$712,850</b>	<b>\$584,750</b>	<b>\$613,850</b>	<b>\$718,330</b>
<b>Total Revenue Source:</b>	<b>\$2,733,863</b>	<b>\$2,910,990</b>	<b>\$3,154,510</b>	<b>\$3,251,110</b>	<b>\$3,327,800</b>

## Fire Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
SALARIES	\$1,701,046	\$1,810,150	\$1,973,892	\$2,031,260	\$2,070,660
BENEFITS	\$548,346	\$662,930	\$775,617	\$814,880	\$852,170
OPERATING EXPENDITURES	\$439,282	\$437,910	\$405,000	\$404,970	\$404,970
<b>Total Expense Objects:</b>	<b>\$2,688,674</b>	<b>\$2,910,990</b>	<b>\$3,154,509</b>	<b>\$3,251,110</b>	<b>\$3,327,800</b>



## Police Fund

The purpose of the Police Fund, Fund 207, is to provide for the safety and welfare of the residents of Delhi Township through a contract with the Ingham County Sheriff's Office. It is partially funded through a voter approved millage.

### Summary

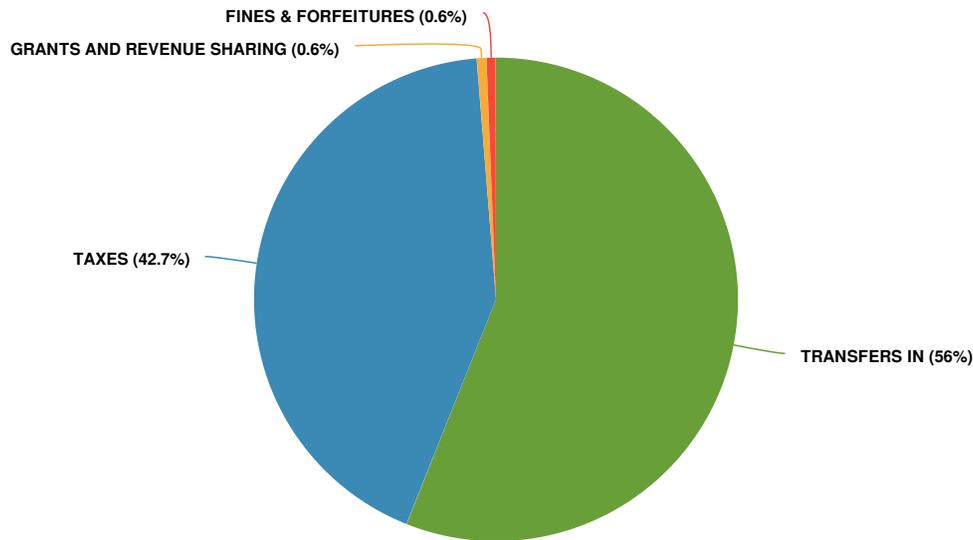
The Charter Township of Delhi is projecting \$3.18M of revenue in FY2023, which represents a 5.3% increase over the prior year. Budgeted expenditures are projected to increase by 5.3% or \$158.71K to \$3.18M in FY2023.

#### POLICE FUND SUMMARY (207)

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Taxes	\$1,230,728	\$1,276,200	\$1,284,580	\$1,356,500	\$1,424,000	\$1,452,350
Grants and Rev Sharing	21,698	20,000	16,400	20,000	20,000	20,000
Other	<u>23,353</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Total Revenues</b>	<b>1,275,779</b>	<b>1,321,200</b>	<b>1,320,980</b>	<b>1,396,500</b>	<b>1,464,000</b>	<b>1,492,350</b>
<b>Expenditures</b>						
Public Safety	<u>2,938,168</u>	<u>3,018,040</u>	<u>3,021,140</u>	<u>3,176,750</u>	<u>3,276,240</u>	<u>3,407,700</u>
<b>Total Expenditures</b>	<b>2,938,168</b>	<b>3,018,040</b>	<b>3,021,140</b>	<b>3,176,750</b>	<b>3,276,240</b>	<b>3,407,700</b>
<b>Other Financing Sources</b>						
Transfer-in from						
General Fund	<u>1,662,389</u>	<u>1,696,840</u>	<u>1,700,160</u>	<u>1,780,250</u>	<u>1,812,240</u>	<u>1,915,350</u>
<b>Total Other Financing Sources</b>	<b>1,662,389</b>	<b>1,696,840</b>	<b>1,700,160</b>	<b>1,780,250</b>	<b>1,812,240</b>	<b>1,915,350</b>
<b>Revenues over (under) expenditures</b>	-	-	-	-	-	-
<b>Fund Balance, Beginning</b>	=	=	=	=	=	=
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Police Fund Revenues by Source

## Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>TAXES</b>					
CUR REAL & PERS PROP TAX	\$1,223,749	\$1,278,000	\$1,350,000	\$1,417,500	\$1,445,850
DELQ TAX	\$1,559	\$2,000	\$2,000	\$2,000	\$2,000
PYMT IN LIEU OF TAXES	\$3,361	\$3,300	\$3,300	\$3,300	\$3,300
IFT/CFT TAX REVENUE	\$1,835	\$1,080	\$1,000	\$1,000	\$1,000
DELINQUENT INTEREST & PENALTY	\$223	\$200	\$200	\$200	\$200
<b>Total TAXES:</b>	<b>\$1,230,728</b>	<b>\$1,284,580</b>	<b>\$1,356,500</b>	<b>\$1,424,000</b>	<b>\$1,452,350</b>
<b>GRANTS AND REVENUE SHARING</b>					
LOCAL COMMUNITY STABILIZATION	\$21,698	\$16,400	\$20,000	\$20,000	\$20,000
<b>Total GRANTS AND REVENUE SHARING:</b>	<b>\$21,698</b>	<b>\$16,400</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>FINES &amp; FORFEITURES</b>					
MOTOR VEHICLE ORD FINES	\$23,353	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total FINES &amp; FORFEITURES:</b>	<b>\$23,353</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>TRANSFERS IN</b>					
TRANS IN FROM GEN FUND	\$1,662,389	\$1,700,160	\$1,780,250	\$1,812,240	\$1,915,350
<b>Total TRANSFERS IN:</b>	<b>\$1,662,389</b>	<b>\$1,700,160</b>	<b>\$1,780,250</b>	<b>\$1,812,240</b>	<b>\$1,915,350</b>
<b>Total Revenue Source:</b>	<b>\$2,938,167</b>	<b>\$3,021,140</b>	<b>\$3,176,750</b>	<b>\$3,276,240</b>	<b>\$3,407,700</b>



## Police Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$2,938,167	\$3,021,140	\$3,176,750	\$3,276,240	\$3,407,700
<b>Total Expense Objects:</b>	<b>\$2,938,167</b>	<b>\$3,021,140</b>	<b>\$3,176,750</b>	<b>\$3,276,240</b>	<b>\$3,407,700</b>





# Parks, Trails & Recreation Fund

The Parks, Trails, and Recreation Fund, Fund 208, provides recreational opportunities for residents of all ages. This fund is partially supported through a voter approved millage.

## Summary

The Charter Township of Delhi is projecting \$2.12M of revenue in FY2023, which represents a 50.5% increase over the prior year. Budgeted expenditures are projected to increase by 50.5% or \$710K to \$2.12M in FY2023.

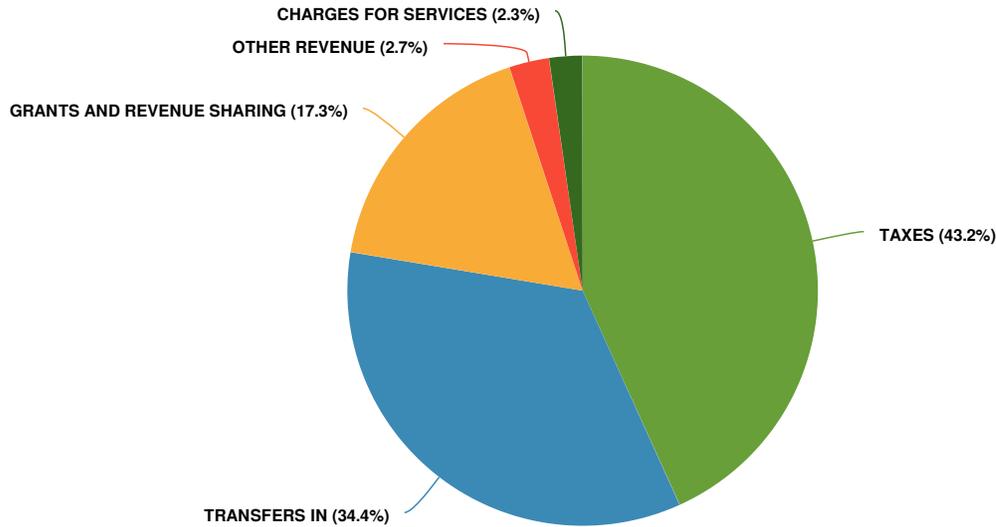
### PARKS, TRAILS, AND RECREATION FUND SUMMARY

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Taxes	\$ 822,413	\$ 848,900	\$ 858,180	\$ 914,900	\$ 942,230	\$ 970,380
Grants & Revenue Sharing	38,980	35,000	31,640	367,000	32,000	32,000
Charges for Services	44,494	48,400	48,400	48,400	48,400	48,400
Other	<u>59,555</u>	<u>58,000</u>	<u>59,100</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
<b>Total Revenues</b>	<b>965,442</b>	<b>990,300</b>	<b>997,320</b>	<b>1,388,300</b>	<b>1,080,630</b>	<b>1,108,780</b>
<b>Expenditures</b>						
Parks Administration	393,934	386,120	374,210	391,750	433,410	418,370
Parks	628,772	942,920	729,300	1,647,690	1,085,130	1,292,490
Recreation	<u>34,150</u>	<u>77,320</u>	<u>67,900</u>	<u>76,820</u>	<u>91,820</u>	<u>91,820</u>
<b>Total Expenditures</b>	<b>1,056,856</b>	<b>1,406,360</b>	<b>1,171,410</b>	<b>2,116,260</b>	<b>1,610,360</b>	<b>1,802,680</b>
<b>Other Financing Sources (Uses)</b>						
Transfer In from General Fund	9,710	416,060	174,090	720,460	529,730	683,900
Transfer in from DDA	-	-	-	7,500	-	-
Sale of Capital Assets	<u>17,000</u>	-	-	-	-	<u>10,000</u>
<b>Total Other Financing Sources</b>	<b>26,710</b>	<b>416,060</b>	<b>174,090</b>	<b>727,950</b>	<b>529,730</b>	<b>693,900</b>
<b>Revenues over (under) expenditures</b>	<b>(64,704)</b>	-	-	-	-	-
<b>Fund Balance, Beginning</b>	<b><u>75,658</u></b>	<b><u>10,954</u></b>	<b><u>10,954</u></b>	<b><u>10,954</u></b>	<b><u>10,954</u></b>	<b><u>10,954</u></b>
<b>Fund Balance, Ending</b>	<b><u>\$ 10,954</u></b>					



# Parks, Trails and Recreation Fund Revenues by Source

## Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>TAXES</b>					
CUR REAL & PERS PROP TAX	\$817,975	\$854,000	\$911,000	\$938,330	\$966,480
DELQ TAX	\$886	\$1,150	\$1,000	\$1,000	\$1,000
PYMT IN LIEU OF TAXES	\$2,247	\$2,230	\$2,150	\$2,150	\$2,150
IFT/CFT TAX REVENUE	\$1,227	\$720	\$700	\$700	\$700
DELINQUENT INTEREST & PENALTY	\$79	\$80	\$50	\$50	\$50
<b>Total TAXES:</b>	<b>\$822,413</b>	<b>\$858,180</b>	<b>\$914,900</b>	<b>\$942,230</b>	<b>\$970,380</b>
<b>OTHER REVENUE</b>					
DONATIONS	\$1,050	\$1,100	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$66	\$0	\$0	\$0	\$0
REFUNDS/REBATE/REIMBURSEMENTS	\$58,439	\$58,000	\$58,000	\$58,000	\$58,000
<b>Total OTHER REVENUE:</b>	<b>\$59,555</b>	<b>\$59,100</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$58,000</b>
<b>GRANTS AND REVENUE SHARING</b>					
FEDERAL GRANTS	\$0	\$0	\$335,000	\$0	\$0
LOCAL COMMUNITY STABILIZATION	\$38,980	\$31,640	\$32,000	\$32,000	\$32,000
<b>Total GRANTS AND REVENUE SHARING:</b>	<b>\$38,980</b>	<b>\$31,640</b>	<b>\$367,000</b>	<b>\$32,000</b>	<b>\$32,000</b>
<b>CHARGES FOR SERVICES</b>					
RECREATION FEES	\$32,944	\$40,000	\$40,000	\$40,000	\$40,000
PARKS FACILITY FEES	\$11,550	\$8,400	\$8,400	\$8,400	\$8,400



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Total CHARGES FOR SERVICES:</b>	<b>\$44,494</b>	<b>\$48,400</b>	<b>\$48,400</b>	<b>\$48,400</b>	<b>\$48,400</b>
<b>SALE OF FIXED ASSETS</b>					
SALE OF CAPITAL ASSETS-GOV	\$17,000	\$0	\$0	\$0	\$10,000
<b>Total SALE OF FIXED ASSETS:</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>TRANSFERS IN</b>					
TRANS IN FROM GEN FUND	\$9,710	\$174,087	\$720,460	\$529,730	\$683,900
TRANS IN FROM DELHI DDA	\$0	\$0	\$7,500	\$0	\$0
<b>Total TRANSFERS IN:</b>	<b>\$9,710</b>	<b>\$174,087</b>	<b>\$727,960</b>	<b>\$529,730</b>	<b>\$683,900</b>
<b>Total Revenue Source:</b>	<b>\$992,153</b>	<b>\$1,171,407</b>	<b>\$2,116,260</b>	<b>\$1,610,360</b>	<b>\$1,802,680</b>

## Parks, Trails and Recreation Fund Expenditures by Function

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expenditures					
PARKS ADMINISTRATION	\$393,934	\$374,207	\$391,745	\$433,410	\$418,370
PARKS	\$628,772	\$729,300	\$1,647,695	\$1,085,135	\$1,292,495
RECREATION	\$34,150	\$67,900	\$76,820	\$91,820	\$91,820
<b>Total Expenditures:</b>	<b>\$1,056,856</b>	<b>\$1,171,407</b>	<b>\$2,116,260</b>	<b>\$1,610,365</b>	<b>\$1,802,685</b>



# Fire EMS Equip & Vehicle Fund

The Fire EMS Equipment and Vehicle Fund, Fund 211, is supported by a voter approved millage. Funds are used to purchase equipment and apparatus for the Fire Department.

## Summary

The Charter Township of Delhi is projecting \$463.44K of revenue in FY2023, which represents a 6.2% increase over the prior year. Budgeted expenditures are projected to increase by 84.6% or \$352.18K to \$768.53K in FY2023.

### FIRE EMS EQUIPMENT AND VEHICLE FUND SUMMARY

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Taxes	\$ 411,141	\$ 429,020	\$ 429,320	\$ 458,040	\$ 471,720	\$ 485,810
Grants and Rev Sharing	13,141	7,250	14,970	5,400	5,400	5,400
<b>Total Revenues</b>	<b>424,282</b>	<b>436,270</b>	<b>444,290</b>	<b>463,440</b>	<b>477,120</b>	<b>491,210</b>
<b>Expenditures</b>						
Public Safety	143,770	188,500	179,500	235,680	277,500	268,500
Capital Outlay	1,020,233	25,000	20,000	305,000	115,000	55,000
Debt Service	-	227,850	227,850	227,850	122,190	152,190
<b>Total Expenditures</b>	<b>1,164,003</b>	<b>441,350</b>	<b>427,350</b>	<b>768,530</b>	<b>514,690</b>	<b>475,690</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources	724,067	-	-	-	-	-
Sale of Capital Assets	3,900	66,100	66,100	-	-	-
<b>Total Other Financing Sources</b>	<b>727,967</b>	<b>66,100</b>	<b>66,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	(11,754)	61,020	83,040	(305,090)	(37,570)	15,520
<b>Fund Balance, Beginning</b>	297,061	285,307	285,307	368,347	63,257	25,687
<b>Fund Balance, Ending</b>	\$ 285,307	\$ 346,327	\$ 368,347	\$ 63,257	\$ 25,687	\$ 41,207

## Fire EMS Equipment and Vehicle Fund Revenues by Source

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
TAXES	\$411,141	\$429,320	\$458,040	\$471,720	\$485,810
GRANTS AND REVENUE SHARING	\$13,141	\$14,970	\$5,400	\$5,400	\$5,400
SALE OF FIXED ASSETS	\$3,900	\$66,100	\$0	\$0	\$0
OTHER FINANCING SOURCE	\$724,067	\$0	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$1,152,249</b>	<b>\$510,390</b>	<b>\$463,440</b>	<b>\$477,120</b>	<b>\$491,210</b>



# Fire EMS Equipment and Vehicle Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$143,770	\$179,500	\$235,680	\$247,500	\$268,500
CAPITAL OUTLAY	\$1,020,233	\$20,000	\$305,000	\$115,000	\$55,000
DEBT SERVICE	\$0	\$227,850	\$227,850	\$152,190	\$152,190
<b>Total Expense Objects:</b>	<b>\$1,164,003</b>	<b>\$427,350</b>	<b>\$768,530</b>	<b>\$514,690</b>	<b>\$475,690</b>



**WATER IMPROVEMENT FUND (225)**



**Water  
Improvement  
Fund**

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

**Summary**

The Charter Township of Delhi is projecting \$27.37K of revenue in FY2023, which represents a 79.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 96.4% or \$74.47K to \$2.8K in FY2023.

**WATER IMPROVEMENT FUND SUMMARY**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>
<b>Revenues</b>						
Charges for Services	\$ 58,680	\$ 130,000	\$ 130,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	159	180	1,500	1,000	1,000	1,000
Other	<u>8,426</u>	<u>2,160</u>	<u>1,370</u>	<u>1,370</u>	<u>1,360</u>	<u>1,080</u>
<b>Total Revenues</b>	67,265	132,340	132,870	27,370	27,360	27,080
<b>Expenditures</b>						
Other	-	2,800	2,590	2,800	2,800	2,800
Debt Service	<u>73,985</u>	<u>74,470</u>	<u>74,470</u>	=	=	=
<b>Total Expenditures</b>	73,985	77,270	77,060	2,800	2,800	2,800
<b>Revenues over (under) expenditures</b>	(6,720)	55,070	55,810	24,570	24,560	24,280
<b>Fund Balance, Beginning</b>	<u>498,401</u>	<u>491,681</u>	<u>491,681</u>	<u>547,491</u>	<u>572,061</u>	<u>596,621</u>
<b>Fund Balance, Ending</b>	<u>\$ 491,681</u>	<u>\$ 546,751</u>	<u>\$ 547,491</u>	<u>\$ 572,061</u>	<u>\$ 596,621</u>	<u>\$ 620,901</u>

## Water Improvement Fund Revenues by Source

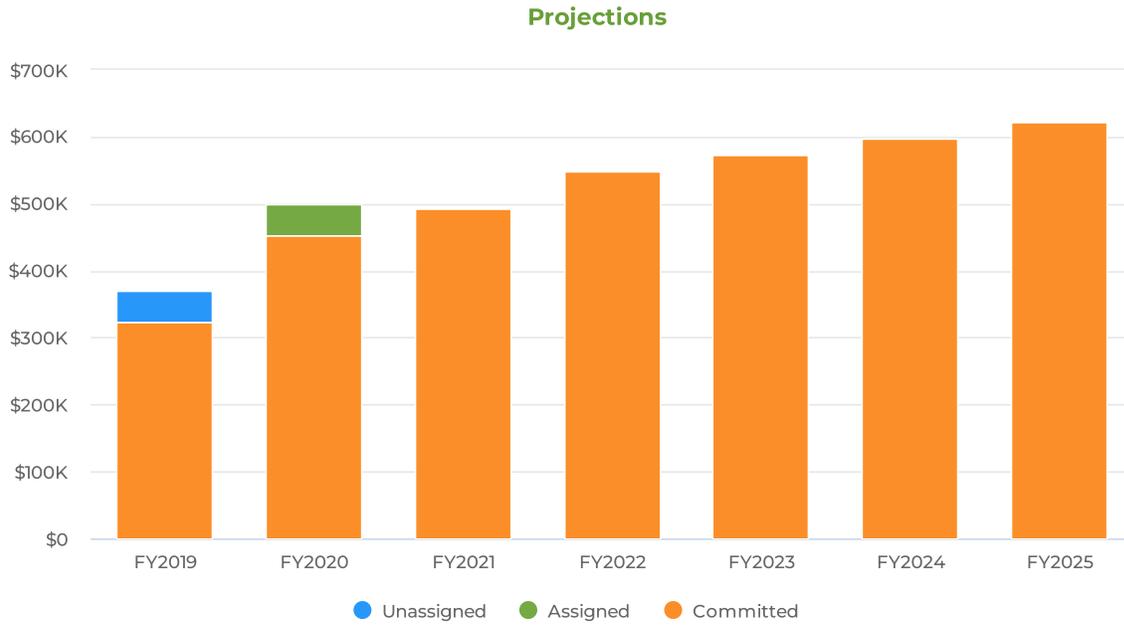
Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>OTHER REVENUE</b>					
SPECIAL ASSESSMT PAYMENTS	\$7,462	\$950	\$1,000	\$1,040	\$810
SPECIAL ASSM PYMTS-INTEREST	\$964	\$420	\$370	\$320	\$270
<b>Total OTHER REVENUE:</b>	<b>\$8,426</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>\$1,360</b>	<b>\$1,080</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>					
WATER IMPROVEMENT REVENUE	\$58,680	\$130,000	\$25,000	\$25,000	\$25,000
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>	<b>\$58,680</b>	<b>\$130,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>INTEREST AND RENTALS</b>					
INTEREST	\$159	\$1,500	\$1,000	\$1,000	\$1,000
<b>Total INTEREST AND RENTALS:</b>	<b>\$159</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Revenue Source:</b>	<b>\$67,265</b>	<b>\$132,870</b>	<b>\$27,370</b>	<b>\$27,360</b>	<b>\$27,080</b>

## Water Improvement Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$0	\$2,590	\$2,800	\$2,800	\$2,800
DEBT SERVICE	\$73,985	\$74,470	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$73,985</b>	<b>\$77,060</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$2,800</b>

# Fund Balance

This chart illustrates the history and estimates of future fund balance for the Water Improvement Fund.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$491,681	\$547,491	\$572,061	\$596,621	\$620,901
<b>Total Fund Balance:</b>	<b>\$491,681</b>	<b>\$547,491</b>	<b>\$572,061</b>	<b>\$596,621</b>	<b>\$620,901</b>

**CAPITAL PROJECTS FUND (409)**

**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**

Record the revenues and expenditures for the Hayhoe Trail.

**Resources needed:**

The 2023 budget requests expenditures of \$3,394,890

**Sources of revenue:**

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

Half of the grant money from Ingham County, totaling \$3,542,890, has been received. When half the project is completed, the Township will receive another 25%, and the final 25% will be received at the completion of the trail.



**Capital Projects Fund**

**Summary**

The Charter Township of Delhi is projecting \$1.97M of revenue in FY2023, which represents a 11.3% increase over the prior year. Budgeted expenditures are projected to increase by 59.3% or \$1.26M to \$3.39M in FY2023.

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>Revenues</b>				
Intergovernmental	\$-	\$1,771,500	\$6,320	\$1,771,500
<b>Total Revenues</b>	-	<b>1,771,500</b>	<b>6,320</b>	<b>1,771,500</b>
<b>Expenditures</b>				
Capital Outlay	8,662	2,131,320	367,400	3,394,890
<b>Total Expenditures</b>	<b>8,662</b>	<b>2,131,320</b>	<b>367,400</b>	<b>3,394,890</b>
<b>Other Financing Sources</b>				
Transfer In	-	-	-	200,000
<b>Total Other Financing Sources</b>	-	-	-	<b>200,000</b>
<b>Revenues over (under) expenditures</b>	<b>(8,662)</b>	<b>(359,820)</b>	<b>(361,080)</b>	<b>(1,423,390)</b>
<b>Fund Balance, Beginning</b>	<u>1,793,134</u>	<u>1,784,472</u>	<u>1,784,472</u>	<u>1,423,392</u>
<b>Fund Balance, Ending</b>	<b>\$1,784,472</b>	<b>\$1,424,652</b>	<b>\$1,423,392</b>	<b>\$2</b>

## Capital Projects Fund Revenues by Source

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.

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>INTERGOV-LOCAL</b>					
INTERGOVERNMENTAL REVENUE	\$0	\$6,320	\$1,771,500	\$0	\$0
<b>Total INTERGOV-LOCAL:</b>	<b>\$0</b>	<b>\$6,320</b>	<b>\$1,771,500</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS IN</b>					
TRANS IN FROM PARKS FUND	\$0	\$0	\$200,000	\$0	\$0
<b>Total TRANSFERS IN:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$6,320</b>	<b>\$1,971,500</b>	<b>\$0</b>	<b>\$0</b>

## Capital Projects Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>					
<b>CAPITAL OUTLAY</b>					
HAYHOE TRAIL	\$8,662	\$367,400	\$3,394,890	\$0	\$0
<b>Total CAPITAL OUTLAY:</b>	<b>\$8,662</b>	<b>\$367,400</b>	<b>\$3,394,890</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$8,662</b>	<b>\$367,400</b>	<b>\$3,394,890</b>	<b>\$0</b>	<b>\$0</b>



## Debt Service Fund

In 2017 a bond was issued to fund improvements to local streets. The revenue from the bond payments comes from a special assessment paid by the property owners.

### Summary

The Charter Township of Delhi is projecting \$19.07K of revenue in FY2023, which represents a 1.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.2% or \$710 to \$31.75K in FY2023.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Special Assessments	\$ 27,876	\$ 19,390	\$ 19,390	\$ 19,070	\$ 19,080	\$ 19,070
<b>Total Revenues</b>	<b>27,876</b>	<b>19,390</b>	<b>19,390</b>	<b>19,070</b>	<b>19,080</b>	<b>19,070</b>
<b>Expenditures</b>						
Debt Service	33,165	32,460	32,460	31,750	31,040	30,330
<b>Total Expenditures</b>	<b>33,165</b>	<b>32,460</b>	<b>32,460</b>	<b>31,750</b>	<b>31,040</b>	<b>30,330</b>
<b>Revenues over (under) expenditures</b>	<b>(5,289)</b>	<b>(13,070)</b>	<b>(13,370)</b>	<b>(12,680)</b>	<b>(11,960)</b>	<b>(11,260)</b>
<b>Fund Balance, Beginning</b>	<u>124,563</u>	<u>119,274</u>	<u>119,274</u>	<u>106,2044</u>	<u>93,524</u>	<u>81,564</u>
<b>Fund Balance, Ending</b>	<b>\$ 119,274</b>	<b>\$ 106,204</b>	<b>\$ 106,204</b>	<b>\$ 93,524</b>	<b>\$ 81,564</b>	<b>\$ 70,304</b>

### Debt Service Fund Revenues by Source

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
OTHER REVENUE	\$27,876	\$19,390	\$19,070	\$19,080	\$19,070
<b>Total Revenue Source:</b>	<b>\$27,876</b>	<b>\$19,390</b>	<b>\$19,070</b>	<b>\$19,080</b>	<b>\$19,070</b>

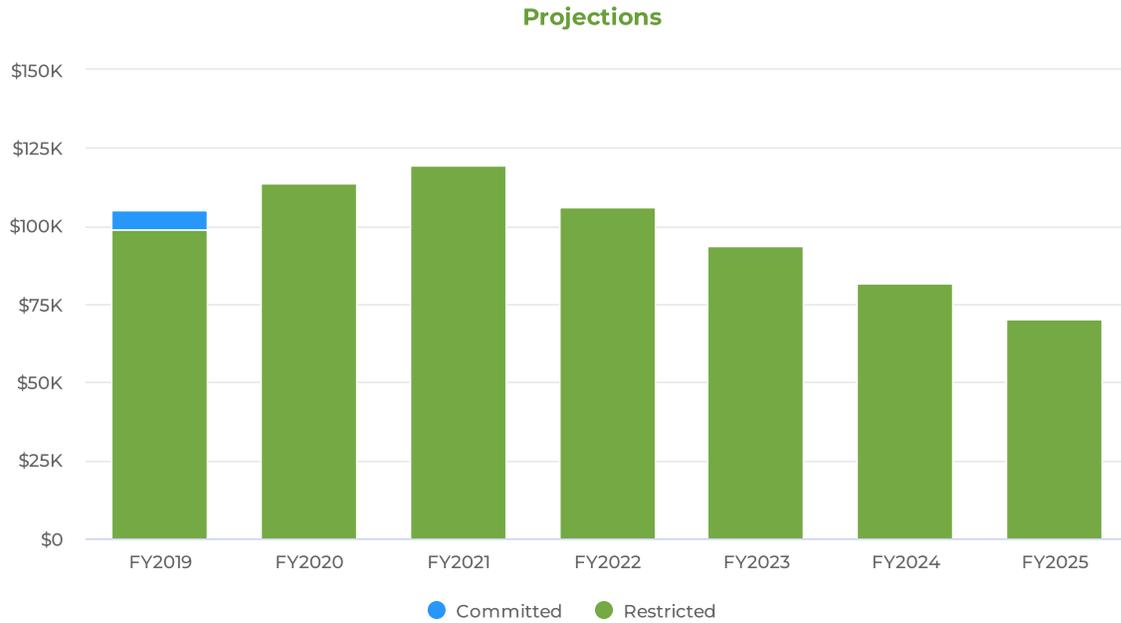
### Debt Service Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
DEBT SERVICE	\$33,165	\$32,460	\$31,750	\$31,040	\$30,330
<b>Total Expense Objects:</b>	<b>\$33,165</b>	<b>\$32,460</b>	<b>\$31,750</b>	<b>\$31,040</b>	<b>\$30,330</b>



# Fund Balance

This chart illustrates the history and estimates of future fund balance for the Debt Service Fund.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$119,275	\$106,204	\$93,524	\$81,564	\$70,304
<b>Total Fund Balance:</b>	<b>\$119,275</b>	<b>\$106,204</b>	<b>\$93,524</b>	<b>\$81,564</b>	<b>\$70,304</b>

## SEWER FUND (590)

The Sewer Fund provides for the removal and treatment of sewage for Delhi Township residents and businesses. This fund also provides for the maintenance of sewer lines as well as building new sewer lines. Sewer Fund activities are financed mostly by sewer user charges.



### Sewer Fund

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

# Summary

The Charter Township of Delhi is projecting \$11.17M of revenue in FY2023, which represents a 38.1% increase over the prior year. Budgeted expenditures are projected to increase by 41.3% or \$4.37M to \$14.97M in FY2023.

## SEWER FUND SUMMARY

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Licenses and Permits	\$ 363,530	\$ 522,000	\$ 107,000	\$ 545,000	\$ 173,250	\$ 173,250
User Fees	7,294,678	7,372,030	7,359,330	7,614,180	7,843,695	8,080,145
Grants	31,771	28,960	28,960	2,809,570	23,970	23,970
Interest & Rentals	21,148	32,110	12,110	32,030	13,950	13,950
Other	<u>175,785</u>	<u>135,220</u>	<u>760,670</u>	<u>163,950</u>	<u>141,790</u>	<u>144,380</u>
<b>Total Revenues</b>	<b>7,886,912</b>	<b>8,090,320</b>	<b>8,268,070</b>	<b>11,164,730</b>	<b>8,196,655</b>	<b>8,435,695</b>
<b>Expenditures</b>						
Public Works						
Administration	582,365	718,650	706,210	748,760	785,620	816,260
Public Services Operating*	2,928,561	5,125,700	4,229,450	4,307,350	4,478,700	4,649,560
Depreciation/Amortization	2,771,505	-	-	-	-	-
General Obligation Debt**	476,948	2,867,400	2,414,900	2,186,660	2,516,200	2,649,600
Capital Outlay***	<u>6,067</u>	<u>3,352,800</u>	<u>3,007,890</u>	<u>7,722,780</u>	<u>3,045,000</u>	<u>10,060,000</u>
<b>Total Expenditures</b>	<b>6,765,446</b>	<b>12,064,550</b>	<b>10,358,450</b>	<b>14,965,550</b>	<b>10,825,520</b>	<b>18,175,420</b>
<b>Other Financing Sources</b>						
Sale of Capital Assets	-	2,000	2,000	7,300	5,000	5,000
Capital Contributions	110,194	-	-	-	-	-
Transfer In	=	=	=	=	=	=
<b>Total Other Financing Sources</b>	<b>110,194</b>	<b>2,000</b>	<b>2,000</b>	<b>7,300</b>	<b>5,000</b>	<b>5,000</b>
<b>Revenues Over (Under )</b>						
<b>Expenditures</b>	<b>1,231,660</b>	<b>(3,972,230)</b>	<b>(2,088,380)</b>	<b>(3,793,520)</b>	<b>(2,623,865)</b>	<b>(9,734,725)</b>
<b>Beginning Fund Balance</b>	<u>36,410,592</u>	<u>37,642,252</u>	<u>37,642,252</u>	<u>35,553,872</u>	<u>31,760,352</u>	<u>29,136,487</u>
<b>Ending Fund Balance</b>	<b>\$37,642,252</b>	<b>\$33,670,022</b>	<b>\$35,553,872</b>	<b>\$31,760,352</b>	<b>\$29,136,487</b>	<b>\$19,401,762</b>

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

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

Budget worksheet total for dept 558.000	4,725,250	4,987,350	5,078,700	5,614,560
Capital Outlay and Replacement expenditures in dept 558.00	(495,800)	(680,000)	(600,000)	(965,000)
Dept 558.00 operating expenditures only	4,229,450	4,307,350	4,478,700	4,649,560

Budget worksheet total for dep 578.01	2,512,090	7,042,780	2,445,000	9,095,000
Capital Outlay and Replacement expenditures in dept 558.00	495,800	680,000	600,000	965,000
Capital expenditures only	3,007,890	7,722,780	3,045,000	10,060,000

\*\* 2021 Actual General Obligation Debt reflects interest, amortization, and paying agent fees only. Principal payments have been reclassified against the liabilities.

\*\*\*2021 Actual Capital Outlay does not reflect capital outlay that has been reclassified from expense to asset.



# Sewer Fund Revenue Descriptions

## SEWER FUND REVENUES

### **Sewer Usage Charges 607.000**

\$6.80 is charged per 100 cubic feet (ccf) of usage. The expected ccf's will generate \$4,362,826. In addition, \$100,000 in penalties and \$84,802 from city of Lansing customers are budgeted. \$6.80 represents an increase of 3.0% from \$6.60 (rounded up or down to the nearest dime).

### **Basic Service Charge 609.000**

\$19.60 per month is planned for each residential equivalent (RE). Estimated revenue of \$3,012,206 based on projected RE's of 12,807. \$19.60 represents an increase of 3.0% from \$19.00 (rounded up or down to the nearest dime).

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

All non-residential business users are charged a monthly industrial pretreatment fee, prorated by type of business, to partially cover the cost of the program. The projected fees represent an increase of 7.5% (2021 CPI).

### **Sewer Permit Fees 626.000**

The discounted fee for connect a residence to the sewer system is \$3,600 per RE plus a \$350 inspection fee. These are increases of \$100 and \$250, respectively. Other inspection fees are based on the items inspected. Repair permit fees are \$100; a \$75 increase.

### **Interest on Deposit and Investment 664.000**

The estimate of \$20,000 for 2023 is based on projected interest on the Sewer Fund savings with the additional proceeds of an anticipated bond.

### **Rental of Farmland 670.000**

In 2023 the Township's 96.5 acres of farmland will rent at \$125 per acre for a total of \$11,560.

### **Refunds, Rebates, and Reimbursements 687.000**

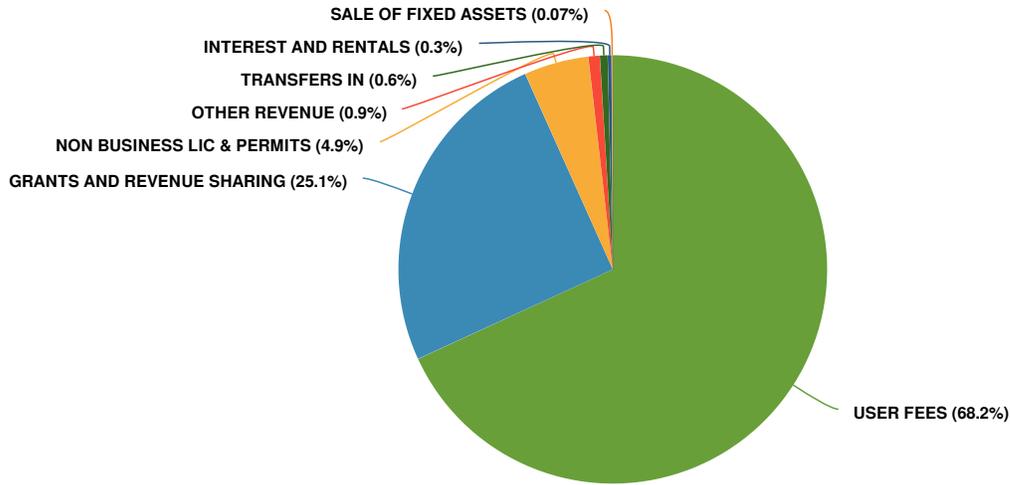
Historically the largest portion of this revenue has been from workers' compensation and liability insurance rebates. The income from the corn starch from KTM is included here and estimated at \$40,000. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$85,000.

### **Miscellaneous Revenue 694.000**

Charges for sewer violations, drain layer license fees, yard waste, wool products and donations for the annual open house make up most of this fund's miscellaneous revenue, which is estimated at \$10,700.

# Sewer Fund Revenues by Source

## Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Revenue Source</b>					
<b>OTHER REVENUE</b>					
CAPITAL CONTRIBUTIONS	\$110,194	\$553,814	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$16,850	\$9,500	\$10,700	\$10,700	\$10,700
REFUNDS/REBATE/REIMBURSEMENTS	\$116,625	\$103,500	\$85,000	\$86,700	\$88,430
<b>Total OTHER REVENUE:</b>	<b>\$243,669</b>	<b>\$666,814</b>	<b>\$95,700</b>	<b>\$97,400</b>	<b>\$99,130</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>					
SEWER PERMITS/FEES	\$363,530	\$107,000	\$545,000	\$173,250	\$173,250
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>	<b>\$363,530</b>	<b>\$107,000</b>	<b>\$545,000</b>	<b>\$173,250</b>	<b>\$173,250</b>
<b>GRANTS AND REVENUE SHARING</b>					
FEDERAL GRANTS	\$31,771	\$28,960	\$2,809,570	\$23,970	\$23,970
<b>Total GRANTS AND REVENUE SHARING:</b>	<b>\$31,771</b>	<b>\$28,960</b>	<b>\$2,809,570</b>	<b>\$23,970</b>	<b>\$23,970</b>
<b>USER FEES</b>					
SEWER USER CHARGES	\$4,483,525	\$4,400,940	\$4,547,630	\$4,684,060	\$4,824,580
BASIC SERVICE CHARGE	\$2,763,498	\$2,908,600	\$3,012,210	\$3,102,575	\$3,195,655
INDUSTRIAL PRETREATMENT CHARGE	\$47,656	\$49,790	\$54,340	\$57,060	\$59,910
<b>Total USER FEES:</b>	<b>\$7,294,678</b>	<b>\$7,359,330</b>	<b>\$7,614,180</b>	<b>\$7,843,695</b>	<b>\$8,080,145</b>
<b>INTEREST AND RENTALS</b>					
INTEREST	\$8,867	\$0	\$20,000	\$2,000	\$2,000

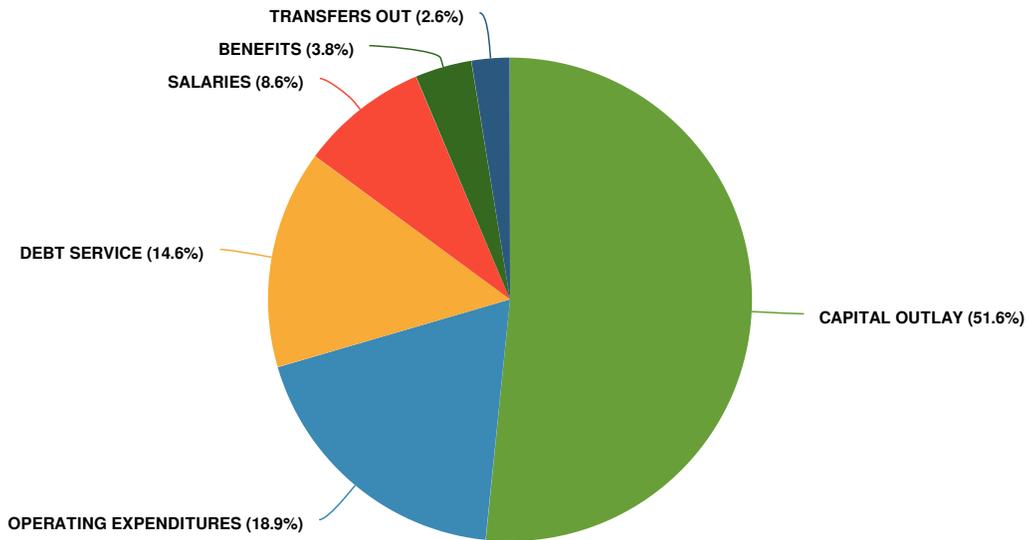


Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
SPEC ASST INTEREST	\$719	\$550	\$470	\$390	\$390
RENTAL OF FARMLAND	\$11,563	\$11,560	\$11,560	\$11,560	\$11,560
<b>Total INTEREST AND RENTALS:</b>	<b>\$21,148</b>	<b>\$12,110</b>	<b>\$32,030</b>	<b>\$13,950</b>	<b>\$13,950</b>
<b>SALE OF FIXED ASSETS</b>					
SALE OF CAPITAL ASSETS	\$0	\$2,000	\$7,300	\$5,000	\$5,000
<b>Total SALE OF FIXED ASSETS:</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$7,300</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>BOND/LEASE PROCEEDS</b>					
PREMIUM ON BOND	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680
<b>Total BOND/LEASE PROCEEDS:</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$1,680</b>
<b>TRANSFERS IN</b>					
TRANSFER IN	\$0	\$55,000	\$24,700	\$0	\$0
GENERAL FUND COST ALLOC	\$40,630	\$37,180	\$41,870	\$42,710	\$43,570
<b>Total TRANSFERS IN:</b>	<b>\$40,630</b>	<b>\$92,180</b>	<b>\$66,570</b>	<b>\$42,710</b>	<b>\$43,570</b>
<b>Total Revenue Source:</b>	<b>\$7,997,106</b>	<b>\$8,270,074</b>	<b>\$11,172,030</b>	<b>\$8,201,655</b>	<b>\$8,440,695</b>



# Sewer Fund Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
SALARIES	\$998,029	\$1,137,516	\$1,282,409	\$1,326,890	\$1,353,530
BENEFITS	\$347,080	\$526,850	\$565,248	\$578,880	\$606,540
OPERATING EXPENDITURES	\$4,561,650	\$2,909,828	\$2,825,409	\$2,956,350	\$3,091,480
CAPITAL OUTLAY	\$6,230	\$3,007,890	\$7,722,780	\$3,045,000	\$10,060,000
DEBT SERVICE	\$476,948	\$2,414,898	\$2,186,664	\$2,516,200	\$2,649,600
TRANSFERS OUT	\$375,510	\$361,470	\$383,040	\$402,200	\$414,270
<b>Total Expense Objects:</b>	<b>\$6,765,447</b>	<b>\$10,358,452</b>	<b>\$14,965,550</b>	<b>\$10,825,520</b>	<b>\$18,175,420</b>



## Summary

The Charter Township of Delhi is projecting \$2.16M of revenue in FY2023, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to increase by 14.9% or \$286.33K to \$2.2M in FY2023.

### DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY

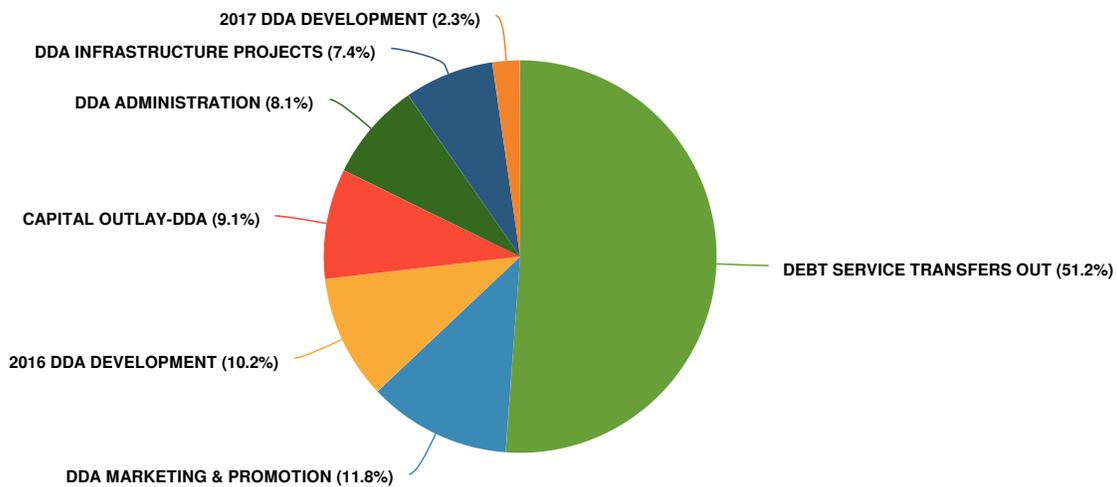
Description	2021 Actual	2022 Amd Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Property Taxes	\$ 2,047,821	\$2,131,800	\$2,131,800	\$2,131,800	\$2,131,800	\$1,373,050
Grants	35,909	2,000	1,500	2,000	1,500	1,500
Interest and rentals	12,778	10,000	19,500	17,500	15,500	15,500
Charges for Services	1,831	6,600	6,600	6,600	6,600	6,600
Other	<u>3,085</u>	<u>2,000</u>	<u>2,300</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
<b>Total Revenues</b>	<b>2,101,424</b>	<b>2,152,400</b>	<b>2,161,700</b>	<b>2,159,700</b>	<b>2,157,200</b>	<b>1,398,450</b>
<b>Expenditures</b>						
Community and Economic Dev						
Administration	141,003	173,080	178,930	178,860	182,050	185,000
Marketing & Promotion	266,890	197,790	211,790	259,720	224,680	228,880
Infrastructure Projects	138,044	157,840	157,840	162,730	152,620	25,000
Capital Outlay	53,327	155,050	175,000	200,000	200,000	200,000
Development Capital						
Outlay/Improvements	<u>169,504</u>	<u>276,370</u>	<u>276,500</u>	<u>275,000</u>	<u>275,000</u>	-
<b>Total Expenditures</b>	<b>768,768</b>	<b>960,130</b>	<b>1,000,060</b>	<b>1,076,310</b>	<b>1,034,350</b>	<b>638,880</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Assets	9,689	4,410	7,600	3,170	-	-
Transfer to DDA Debt Service						
Funds	(1,105,796)	(1,119,700)	(1,119,700)	(1,128,630)	(1,132,480)	(917,200)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,096,107)</b>	<b>(1,115,290)</b>	<b>(1,112,100)</b>	<b>(1,125,460)</b>	<b>(1,132,480)</b>	<b>(917,200)</b>
<b>Revenues over (under) expenditures</b>	<b>236,549</b>	<b>76,980</b>	<b>49,540</b>	<b>(42,070)</b>	<b>(9,630)</b>	<b>(157,630)</b>
<b>Fund Balance, Beginning</b>	<b><u>4,199,267</u></b>	<b><u>4,435,816</u></b>	<b><u>4,435,816</u></b>	<b><u>4,485,356</u></b>	<b><u>4,443,286</u></b>	<b><u>4,433,656</u></b>
<b>Fund Balance, Ending</b>	<b><u>\$ 4,435,816</u></b>	<b><u>\$4,512,796</u></b>	<b><u>\$4,485,356</u></b>	<b><u>\$4,443,286</u></b>	<b><u>\$4,433,656</u></b>	<b><u>\$4,276,026</u></b>

## Downtown Development Authority Revenues by Source

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
TAXES	\$2,047,821	\$2,131,800	\$2,131,800	\$2,131,800	\$1,373,050
OTHER REVENUE	\$3,085	\$2,300	\$1,800	\$1,800	\$1,800
GRANTS AND REVENUE SHARING	\$35,909	\$1,500	\$2,000	\$1,500	\$1,500
CHARGES FOR SERVICES	\$1,831	\$6,600	\$6,600	\$6,600	\$6,600
INTEREST AND RENTALS	\$12,778	\$19,500	\$17,500	\$15,500	\$15,500
SALE OF FIXED ASSETS	\$9,689	\$7,600	\$3,170	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$2,111,113</b>	<b>\$2,169,300</b>	<b>\$2,162,870</b>	<b>\$2,157,200</b>	<b>\$1,398,450</b>

## Downtown Development Authority Expenditures by Function

### Budgeted Expenditures by Function

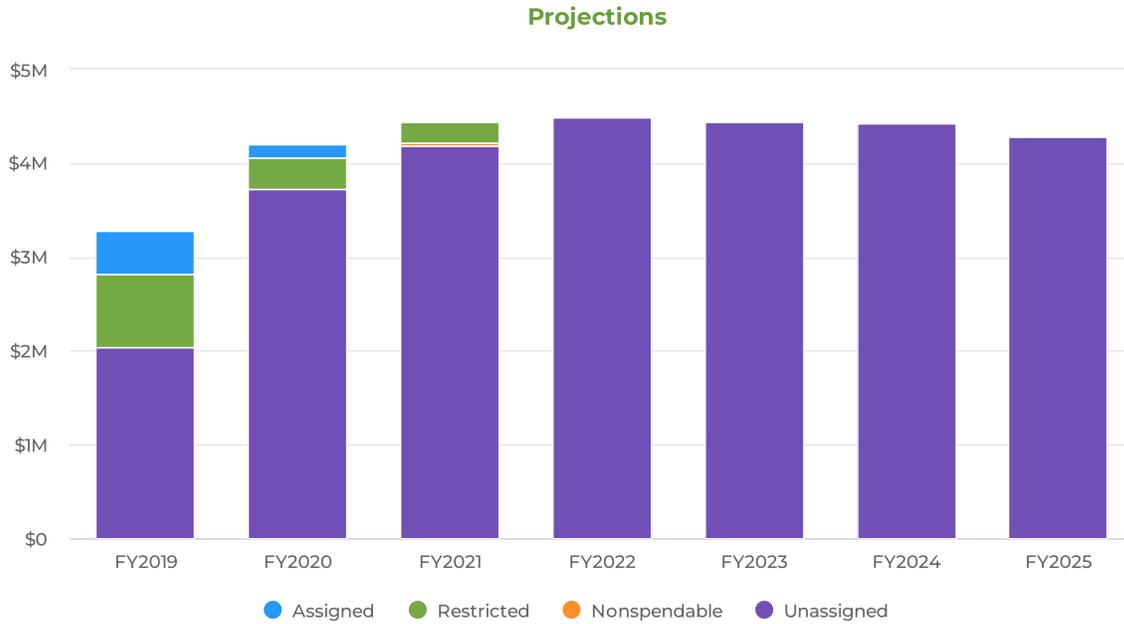


Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expenditures					
DDA ADMINISTRATION	\$141,003	\$178,930	\$178,861	\$182,050	\$185,000
DDA MARKETING & PROMOTION	\$266,890	\$211,790	\$259,722	\$224,680	\$228,880
DDA INFRASTRUCTURE PROJECTS	\$138,044	\$157,840	\$162,730	\$152,620	\$25,000
CAPITAL OUTLAY-DDA	\$53,327	\$175,000	\$200,000	\$200,000	\$200,000
2016 DDA DEVELOPMENT	\$84,029	\$226,500	\$225,000	\$225,000	\$0
2017 DDA DEVELOPMENT	\$85,474	\$50,000	\$50,000	\$50,000	\$0
DEBT SERVICE TRANSFERS OUT	\$1,105,796	\$1,119,700	\$1,128,630	\$1,132,480	\$917,200
<b>Total Expenditures:</b>	<b>\$1,874,564</b>	<b>\$2,119,760</b>	<b>\$2,204,943</b>	<b>\$2,166,830</b>	<b>\$1,556,080</b>



## Fund Balance

This chart illustrates the history and estimates of future fund balance for the Downtown Development Authority.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$4,189,813	\$4,485,356	\$4,443,286	\$4,433,656	\$4,276,026
Assigned	\$0	\$0	\$0	\$0	\$0
Restricted	\$220,066	\$0	\$0	\$0	\$0
Nonspendable	\$25,937	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$4,435,816</b>	<b>\$4,485,356</b>	<b>\$4,443,286</b>	<b>\$4,433,656</b>	<b>\$4,276,026</b>

**DDA DEBT SERVICE (394)**

**Purpose**

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



**DDA Debt Service Fund**

**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 2023 budget requests expenditures of \$1,128,630.

**Summary**

The Charter Township of Delhi is projecting \$1.13M of revenue in FY2023, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to increase by 0.8% or \$8.93K to \$1.13M in FY2023.

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>						
2016 Refunding Debt Service	782,580	797,850	797,850	808,170	813,650	-
2016 DDA Development Debt Service	110,180	108,800	108,800	107,410	105,780	109,150
2017 DDA Realize Cedar Debt Service	<u>213,040</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>	<u>213,050</u>	<u>808,050</u>
<b>Total Expenditures</b>	<b>1,105,800</b>	<b>1,119,700</b>	<b>1,119,700</b>	<b>1,128,630</b>	<b>1,132,480</b>	<b>917,200</b>
<b>Revenues over (under) expenditures</b>	<b>(1,105,800)</b>	<b>(1,119,700)</b>	<b>(1,119,700)</b>	<b>(1,128,630)</b>	<b>(1,132,480)</b>	<b>(917,200)</b>
<b>Other financing sources (uses)</b>						
Transfer from DDA	<u>1,105,800</u>	<u>1,119,700</u>	<u>1,119,700</u>	<u>1,128,630</u>	<u>1,132,480</u>	<u>917,200</u>
<b>Total other financing sources (uses)</b>	<b>1,105,800</b>	<b>1,119,700</b>	<b>1,119,700</b>	<b>1,128,630</b>	<b>1,132,480</b>	<b>917,200</b>
<b>Fund Balance, Beginning</b>	-	-	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DDA Debt Service Fund Revenues by Source**

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
TRANSFERS IN	\$1,105,796	\$1,119,700	\$1,128,630	\$1,132,480	\$917,200
<b>Total Revenue Source:</b>	<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>

**DDA Debt Service Fund Expenditures by Expense Type**

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
DEBT SERVICE	\$1,105,796	\$1,119,700	\$1,128,630	\$1,132,480	\$917,200
<b>Total Expense Objects:</b>	<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>





# Brownfield Development Authority

The primary purpose of the Brownfield Redevelopment Authority, Fund 243, is to assist in financing environmental assessment, remediation and other environmental response activities as authorized by PA 381, as amended.

## Summary

The Charter Township of Delhi is projecting \$427.54K of revenue in FY2023, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$14.96K to \$419.96K in FY2023.

### BROWNFIELD DEVELOPMENT AUTHORITY SUMMARY

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Taxes	\$ 398,776	\$ 412,480	\$416,990	\$ 427,540	\$ 453,000	\$ 464,000
<b>Total Revenue</b>	<b>398,776</b>	<b>412,480</b>	<b>416,990</b>	<b>427,540</b>	<b>453,000</b>	<b>464,000</b>
<b>Expenditures</b>						
Community and Economic Dev						
Brownfield-Administration	11,002	20,270	20,270	20,270	20,270	20,270
Remediation	367,283	384,730	389,220	399,690	424,150	434,925
<b>Total Expenditures</b>	<b>378,285</b>	<b>405,000</b>	<b>409,490</b>	<b>419,960</b>	<b>444,420</b>	<b>455,195</b>
<b>Revenues over (under) expenditures</b>	<b>20,491</b>	<b>7,480</b>	<b>7,500</b>	<b>7,580</b>	<b>8,580</b>	<b>8,805</b>
<b>Fund Balance, Beginning</b>	<b>53,717</b>	<b>74,208</b>	<b>74,208</b>	<b>81,708</b>	<b>89,288</b>	<b>97,868</b>
<b>Fund Balance, Ending</b>	<b>\$ 74,208</b>	<b>\$ 81,688</b>	<b>\$ 81,708</b>	<b>\$ 89,288</b>	<b>\$ 97,868</b>	<b>\$ 106,673</b>

### Brownfield Redevelopment Authority Revenues by Source

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
TAXES	\$398,776	\$416,990	\$427,540	\$453,000	\$464,000
<b>Total Revenue Source:</b>	<b>\$398,776</b>	<b>\$416,990</b>	<b>\$427,540</b>	<b>\$453,000</b>	<b>\$464,000</b>

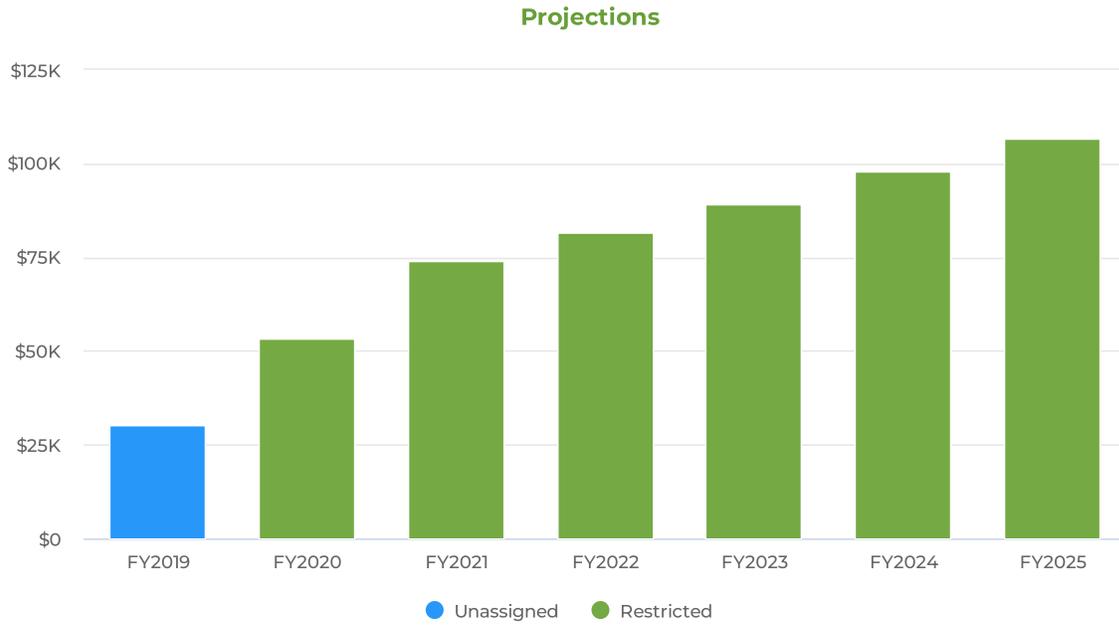
### Brownfield Redevelopment Authority Expenditures by Function

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expenditures					
BROWNFIELD ADMINISTRATION	\$11,002	\$20,270	\$20,270	\$20,270	\$20,270
REMEDICATION PLANS	\$367,283	\$389,220	\$399,690	\$424,150	\$434,925
<b>Total Expenditures:</b>	<b>\$378,285</b>	<b>\$409,490</b>	<b>\$419,960</b>	<b>\$444,420</b>	<b>\$455,195</b>



# Fund Balance

This chart illustrates the history and estimates of future fund balance for the Brownfield Redevelopment Authority.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Restricted	\$74,208	\$81,708	\$89,288	\$97,868	\$106,673
<b>Total Fund Balance:</b>	<b>\$74,208</b>	<b>\$81,708</b>	<b>\$89,288</b>	<b>\$97,868</b>	<b>\$106,673</b>



## Local Brownfield Revolving Fund

The primary purpose of the Local Brownfield Revolving Fund , Fund 242, is to assist in financing environmental assessment, remediation and other environmental response activities as authorized by PA 381, as amended.

### Summary

The Charter Township of Delhi is projecting \$100K of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$100K to \$101.77K in FY2023.

#### LOCAL BROWNFIELD REVOLVING FUND SUMMARY

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenues</b>						
Grants	\$ 16,355		\$ 100,000	\$ 100,000	\$ -	\$ -
Other Revenue	=	=	=	=	=	=
<b>Total Revenue</b>	<b>16,355</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Community and Economic Developmt Administration	27,451	1,770	103,000	101,770	1,770	1,770
Remediation	=	=	=	=	=	=
<b>Total Expenditures</b>	<b>27,451</b>	<b>1,770</b>	<b>103,000</b>	<b>101,770</b>	<b>1,770</b>	<b>1,770</b>
<b>Revenues over (under) expenditures</b>	<b>(11,096)</b>	<b>(1,770)</b>	<b>(3,000)</b>	<b>(1,770)</b>	<b>(1,770)</b>	<b>(1,770)</b>
<b>Fund Balance, Beginning</b>	<b><u>325,983</u></b>	<b><u>314,887</u></b>	<b><u>314,887</u></b>	<b><u>311,887</u></b>	<b><u>310,117</u></b>	<b><u>308,347</u></b>
<b>Fund Balance, Ending</b>	<b><u>\$ 314,887</u></b>	<b><u>\$ 313,117</u></b>	<b><u>\$ 311,887</u></b>	<b><u>\$ 310,117</u></b>	<b><u>\$ 308,347</u></b>	<b><u>\$ 306,577</u></b>

### Local Brownfield Revolving Fund Revenues by Source

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Revenue Source					
GRANTS AND REVENUE SHARING	\$16,355	\$100,000	\$100,000	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$16,355</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>

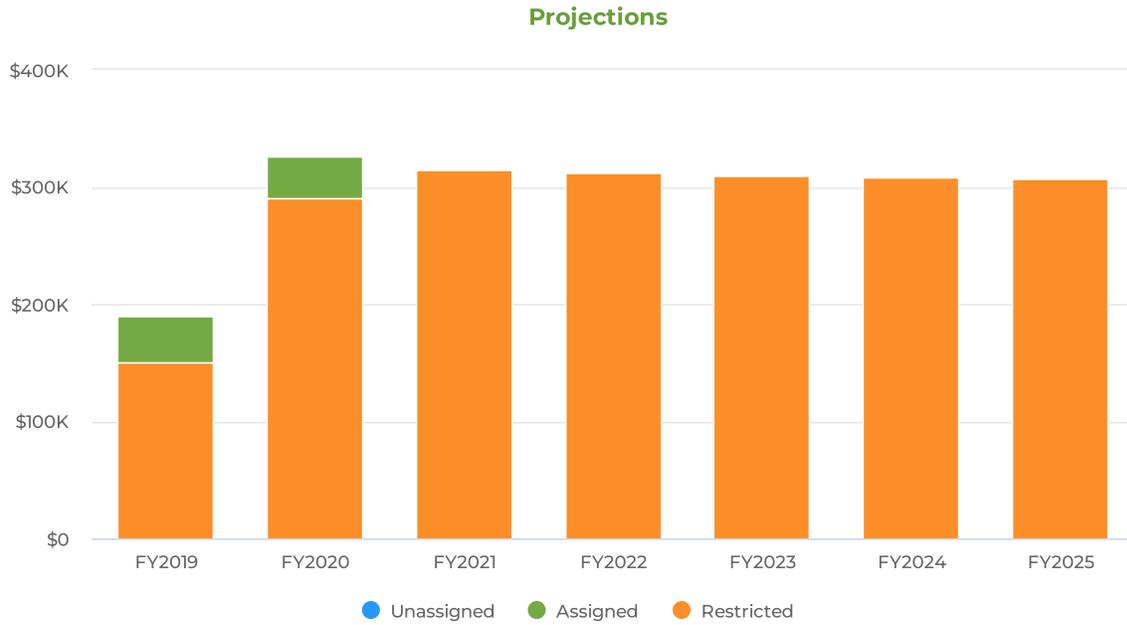
### Local Brownfield Revolving Fund Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$27,451	\$103,000	\$101,770	\$1,770	\$1,770
<b>Total Expense Objects:</b>	<b>\$27,451</b>	<b>\$103,000</b>	<b>\$101,770</b>	<b>\$1,770</b>	<b>\$1,770</b>



# Fund Balance

This chart illustrates the history and estimates of future fund balance for the Local Brownfield Revolving Fund.



	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Restricted	\$314,886	\$311,887	\$310,117	\$308,347	\$306,577
<b>Total Fund Balance:</b>	<b>\$314,886</b>	<b>\$311,887</b>	<b>\$310,117</b>	<b>\$308,347</b>	<b>\$306,577</b>



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# DEPARTMENTS

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## GENERAL FUND

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

The following pages provide a description of the department's activities, lists expenditures by account line item, and department indicators where available.

# Legislative

## 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 2023 Goals

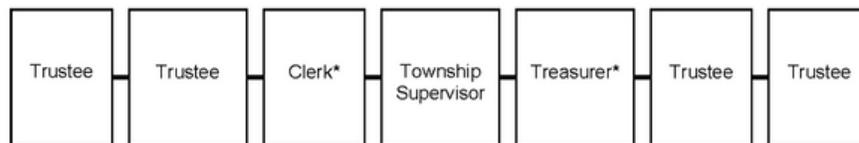
1. Provide effective communication to educate and promote the Township to residents through the township website, newsletters and media.
2. Provide leadership to protect the health, welfare, and safety of Township residents.
3. Provide leadership to enhance the quality of life along with creating a sense 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 2023 budget requests expenditures of \$118,370, a decrease of \$102,870 from the 2022 projected actual expenditures. The decrease results in the completion of the DEI Evaluation and Trainings and the Board Visioning and National Citizen Survey efforts. This budget includes continued memberships in Michigan Townships Association, Holt/Dimondale School Business Alliance, Michigan Municipal League, and the Lansing Economic Area Partnership.

The 2024 forecasted budget is currently suggesting total departmental expenditures of \$121,710, which would be a 3% increase from 2023. In 2025, the department forecasts expenditures in the amount of \$133,330 which is a 10% increase over 2024 due to inflationary factors and increased budget for contractual services. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.

## Organizational Chart



\* Treasurer and Clerk are budgeted in other departments

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
BOARD OF TRUSTEES-SALARY	101-101.00-707.000	\$72,215	\$72,740	\$72,730	\$74,910	\$76,410
<b>Total SALARIES:</b>		<b>\$72,215</b>	<b>\$72,740</b>	<b>\$72,730</b>	<b>\$74,910</b>	<b>\$76,410</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-101.00-715.000	\$4,811	\$4,850	\$4,842	\$4,990	\$5,090
LIFE INSURANCE	101-101.00-717.000	\$317	\$320	\$264	\$270	\$280
PENSION CONTRIBUTION	101-101.00-718.000	\$347	\$350	\$349	\$360	\$370
WORKERS COMP	101-101.00-724.000	\$103	\$170	\$102	\$100	\$100
<b>Total BENEFITS:</b>		<b>\$5,578</b>	<b>\$5,690</b>	<b>\$5,557</b>	<b>\$5,720</b>	<b>\$5,840</b>
<b>OPERATING EXPENDITURES</b>						
MEMBERSHIPS,DUES,SUBS	101-101.00-802.000	\$34,202	\$35,480	\$35,480	\$36,480	\$37,480
CONTRACTUAL SERVICES	101-101.00-818.000	\$16,000	\$103,330	\$0	\$0	\$9,000
MISCELLANEOUS	101-101.00-956.000	\$158	\$1,000	\$1,000	\$1,000	\$1,000
EDUCATION & TRAINING	101-101.00-960.000	\$5,669	\$3,000	\$3,600	\$3,600	\$3,600
<b>Total OPERATING EXPENDITURES:</b>		<b>\$56,029</b>	<b>\$142,810</b>	<b>\$40,080</b>	<b>\$41,080</b>	<b>\$51,080</b>
<b>Total Expense Objects:</b>		<b>\$133,821</b>	<b>\$221,240</b>	<b>\$118,367</b>	<b>\$121,710</b>	<b>\$133,330</b>

### Legislative Performance Indicators

	2017	2018	2019	2020	2021
Committee of the Whole Meetings	13	16	15	4	18
Regular Board Meetings	19	20	17	14	19
Joint Board Meetings	1	2	1	0	0
Special Board Meetings	0	0	0	1	1
Budget Meetings	3	2	2	1	2
Agenda Items Presented/Acted Upon	259	274	278	203	280
Agenda Pages Reviewed	2403	2458	2263	2408	2466



# Manager's Department

## DEPARTMENT - Manager (171)

### Purpose or Objective of this Department

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

### Activities of this Department

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

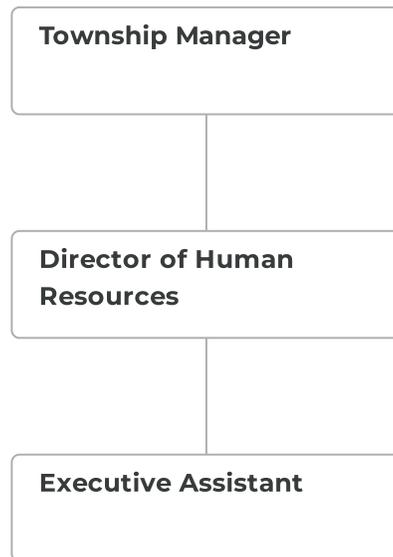
### Year 2023 Goals

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

### Resources Needed

The 2023 budget requests expenditures of \$585,490, which is a decrease of \$49,670 from 2022 projected actual expenditures. The significant decrease for 2023 includes the removal of communication expenses related to the fire and parks and recreation millage renewals that occurred in 2022. 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 2024 forecasted budget is currently suggesting total departmental expenditures of \$599,860, which is a 2% increase. In 2025, the department forecasts expenditures in the amount of \$613,410 which is a 2% increase over 2024 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.

## Manager's Office Organizational Chart



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-172.00-703.000	\$238,823	\$278,390	\$277,057	\$285,370	\$291,080
DEPUTY SALARY	101-172.00-703.001	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total SALARIES:</b>		<b>\$242,823</b>	<b>\$282,390</b>	<b>\$281,057</b>	<b>\$289,370</b>	<b>\$295,080</b>
<b>BENEFITS</b>						
SOC SEC/MEDICARE	101-172.00-715.000	\$18,254	\$22,300	\$23,152	\$23,850	\$24,330
HEALTH INSURANCE	101-172.00-716.000	\$40,413	\$43,410	\$54,704	\$58,810	\$63,220
DENTAL INSURANCE	101-172.00-716.010	\$4,110	\$4,420	\$4,418	\$4,550	\$4,640
LIFE INSURANCE	101-172.00-717.000	\$1,410	\$1,470	\$1,529	\$1,580	\$1,610
PENSION CONTRIBUTION	101-172.00-718.000	\$29,894	\$34,800	\$36,206	\$37,290	\$38,040
DISABILITY INSURANCE	101-172.00-719.000	\$2,152	\$2,290	\$2,375	\$2,450	\$2,500
AUTOMOBILE EXP ALLOW	101-172.00-723.000	\$4,819	\$4,800	\$4,800	\$4,800	\$4,800
WORKERS COMP	101-172.00-724.000	\$713	\$1,290	\$1,274	\$1,310	\$1,340
<b>Total BENEFITS:</b>		<b>\$101,762</b>	<b>\$114,780</b>	<b>\$128,459</b>	<b>\$134,640</b>	<b>\$140,480</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-172.00-726.000	\$1,907	\$2,100	\$2,100	\$2,100	\$2,100
LEGAL FEES	101-172.00-801.000	\$2,418	\$2,400	\$2,400	\$2,400	\$2,400
MEMBERSHIPS,DUES,SUBS	101-172.00-802.000	\$926	\$2,900	\$2,900	\$2,900	\$2,900
INSURANCE & BONDS	101-172.00-810.000	\$43,055	\$45,000	\$50,000	\$50,000	\$50,000
CONTRACTUAL SERVICES	101-172.00-818.000	\$48,690	\$124,800	\$56,200	\$54,800	\$54,800
TELEPHONE/COMMUNICATIONS	101-172.00-853.000	\$3,175	\$1,100	\$1,200	\$1,200	\$1,200
RETIREMT BENEFITS - RETIREES	101-172.00-874.000	\$64,637	\$50,940	\$53,720	\$55,000	\$57,000
MISCELLANEOUS	101-172.00-956.000	\$783	\$2,250	\$2,250	\$2,250	\$2,250
EDUCATION & TRAINING	101-172.00-960.000	\$149	\$6,500	\$5,200	\$5,200	\$5,200
<b>Total OPERATING EXPENDITURES:</b>		<b>\$165,739</b>	<b>\$237,990</b>	<b>\$175,970</b>	<b>\$175,850</b>	<b>\$177,850</b>
<b>Total Expense Objects:</b>		<b>\$510,325</b>	<b>\$635,160</b>	<b>\$585,486</b>	<b>\$599,860</b>	<b>\$613,410</b>



## Manager's Office Performance Indicators

<b>1. Township Board</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Township Board Meetings Attended	21	20	17	15	19
Number of Township Board Agenda Items Prepared	259	274	278	203	280
Number of Township Budget Meetings Held (both with staff and the Township Board)	15	14	14	14	14
<b>2. Staff Development</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Department Head Staff Meetings Held	7	7	7	5	9
Number of Employee Staff Meetings Held	3	3	3	4	4
<b>3. PERSONNEL</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Full-Time Job Postings	7	7	9	6	11
Number of Part-Time Job Postings	4	1	0	1	0
Number of Full-Time Employees Hired	6	7	7	6	9
Number of Part-Time Employees Hired	2	0	0	0	0
Number of Full-Time Employees Separated	3	7	7	8	12
Number of Part-Time Employees Separated	2	0	1	1	0
<b>4. benefits</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Full-Time Employees Enrolled in Health Insurance (by category):					
Family Coverage	19	18	17	16	17
Two-Party Coverage	5	8	7	10	12
Single-Party Coverage	19	20	19	16	17
Retiree Coverage	14	15	18	18	18
Number of Full-Time Employees Enrolled in Dental Insurance (by category):					
Family Coverage	28	28	28	24	25
Two-Party Coverage	15	15	13	17	17
Single-Party Coverage	17	17	18	15	15
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	19	17	18	17	16
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	2	4	4	5	6
Number of Retirees Receiving Payment in Lieu of Health Insurance	-	-	1	2	2
<b>5. RISK MANAGEMENT</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Total Number of Recordable Work-Related Injuries and Illnesses	9	16	5	6	3
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	417	29	85	30	10

# Accounting Department

## 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.

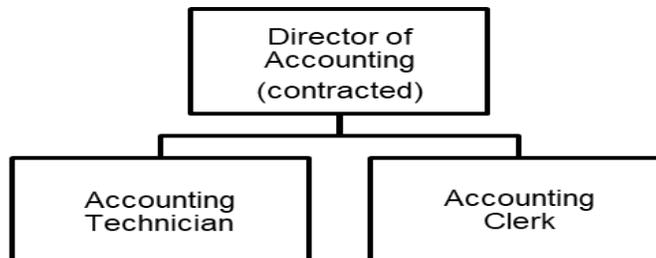
**Activities of this Department:** Publish financial statements, maintain the general ledger, calculate cost allocations between funds, prepare and publish annual budgets and periodic amendments, reconcile bank statements, and file required reports with the State and Federal governments. Oversight responsibilities 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 2023 Goals:

- Provide reliable and relevant information to decision makers
- Publish and monitor the budget, communicating variances, fine tuning new process using budget software
- Continue to properly apply accounting principles and receive a clean audit
- Prepare for possible single (Federal) audit due to ARPA fund expenditures
- Have a smooth staffing transition
- Explore paperless processes

### Resources needed:

The fiscal year 2023 budget request is for \$272,240 an increase of \$87,370 from the projected 2022 budget. The 2023 budget includes a contracted Director and a full-time Accounting Technician, a part time Accounting Clerk, plus funds for the overlap of the Accounting Tech position. The 2024-2025 forecasts of \$251,110 and \$257,600 are lower due to the return to current staffing levels.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-191.00-703.000	\$58,361	\$66,990	\$100,263	\$80,900	\$81,200
PART TIME HELP	101-191.00-703.005	\$17,144	\$26,000	\$25,834	\$35,800	\$33,200
<b>Total SALARIES:</b>		<b>\$75,505</b>	<b>\$92,990</b>	<b>\$126,097</b>	<b>\$116,700</b>	<b>\$114,400</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-191.00-715.000	\$5,432	\$7,110	\$7,082	\$7,290	\$7,440
HEALTH INSURANCE	101-191.00-716.000	\$6,505	\$8,250	\$34,253	\$27,650	\$29,550
DENTAL INSURANCE	101-191.00-716.010	\$440	\$500	\$1,946	\$1,470	\$1,470
LIFE INSURANCE	101-191.00-717.000	\$348	\$370	\$463	\$480	\$490
PENSION CONTRIBUTION	101-191.00-718.000	\$9,438	\$11,170	\$11,734	\$10,120	\$10,150
DISABILITY INSURANCE	101-191.00-719.000	\$504	\$570	\$719	\$480	\$480
WORKERS COMP	101-191.00-724.000	\$223	\$310	\$454	\$350	\$350
<b>Total BENEFITS:</b>		<b>\$22,892</b>	<b>\$28,280</b>	<b>\$56,650</b>	<b>\$47,840</b>	<b>\$49,930</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-191.00-726.000	\$1,835	\$2,250	\$2,250	\$2,250	\$2,250
MEMBERSHIPS,DUES,SUBS	101-191.00-802.000	\$378	\$450	\$450	\$450	\$450
AUDIT FEES	101-191.00-807.000	\$7,455	\$7,600	\$11,020	\$12,000	\$12,500
CONTRACTUAL SERVICES	101-191.00-818.000	\$30,297	\$33,500	\$48,250	\$44,250	\$48,250
RETIREMENT BENEFITS TO RETIREES	101-191.00-874.000	\$19,782	\$17,650	\$24,900	\$25,000	\$27,200
MISCELLANEOUS	101-191.00-956.000	\$663	\$500	\$500	\$500	\$500
EDUCATION & TRAINING	101-191.00-960.000	\$100	\$1,650	\$2,120	\$2,120	\$2,120
<b>Total OPERATING EXPENDITURES:</b>		<b>\$60,510</b>	<b>\$63,600</b>	<b>\$89,490</b>	<b>\$86,570</b>	<b>\$93,270</b>
<b>Total Expense Objects:</b>		<b>\$158,906</b>	<b>\$184,870</b>	<b>\$272,237</b>	<b>\$251,110</b>	<b>\$257,600</b>

## Accounting Department Indicators

	Year Ended 12/31/17	Year Ended 12/31/18	Year Ended 12/31/19	Year Ended 12/31/20	Year Ended 12/31/21
Number of manual journal entries	729	712	745	747	725
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	153	168	168	187	158
Number of W-2's processed	263	284	162	344	317
Number of payroll checks processed	760	746	478	622	260
Number of payroll direct deposits	2,266	2,439	2,453	2,470	2,474
Number of purchase orders processed	377	399	272	227	243
Number of accounts payable checks processed (not including voids)	1,928	2,023	1,980	1,579	1,506
Number of accounts payable e-checks processed	679	675	676	606	713
Number of accounts payable checks voided (not including checks voided by system)	20	25	24	26	24
Percent general fund departments at or below budget	95%	100%	100%	100%	100%
Budget amendments prepared	2	2	3	2	2
Per Auditor opinion, the financial statements present fairly the financial position of the Township	Yes	Yes	Yes	Yes	Yes

# Clerk's Office

## 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.

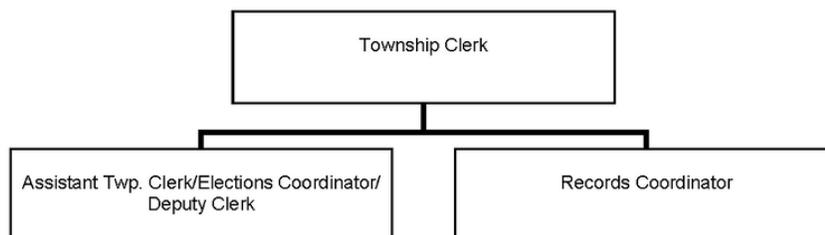
### Year 2023-2025 Goals

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 2023 budget shows 2022 projected expenditures to be \$373,919, a decrease of \$45,221 from 2022 budgeted expenditures. 2023 requested expenditures are \$416,550. This increase is due to cost of living salary increases, retiree benefits, and an increase in postage for passports. The 2024 forecasted budget is currently suggesting total departmental expenditures of \$431,720. In 2025, the department forecasts expenditures in the amount of \$445,350. Increases for 2024 and 2025 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.

## Clerk's Office Organizational Chart



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-215.00-703.000	\$180,855	\$179,794	\$193,710	\$199,520	\$203,520
DEPUTY SALARY	101-215.00-703.001	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total SALARIES:</b>		<b>\$184,855</b>	<b>\$183,794</b>	<b>\$197,710</b>	<b>\$203,520</b>	<b>\$207,520</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-215.00-715.000	\$12,988	\$13,754	\$15,478	\$15,950	\$16,260
HEALTH INSURANCE	101-215.00-716.000	\$46,417	\$39,733	\$49,978	\$53,730	\$57,760
DENTAL INSURANCE	101-215.00-716.010	\$3,020	\$2,780	\$2,780	\$2,860	\$2,920
LIFE INSURANCE	101-215.00-717.000	\$1,030	\$949	\$1,023	\$1,050	\$1,070
PENSION CONTRIBUTION	101-215.00-718.000	\$22,607	\$22,474	\$24,214	\$24,930	\$25,440
DISABILITY INSURANCE	101-215.00-719.000	\$1,555	\$1,473	\$1,588	\$1,640	\$1,670
WORKERS COMP	101-215.00-724.000	\$456	\$632	\$579	\$600	\$600
<b>Total BENEFITS:</b>		<b>\$88,073</b>	<b>\$81,795</b>	<b>\$95,640</b>	<b>\$100,760</b>	<b>\$105,720</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-215.00-726.000	\$1,599	\$2,100	\$2,500	\$2,800	\$3,000
MATERIAL & SUPPLIES	101-215.00-740.000	\$1,103	\$2,500	\$2,500	\$2,500	\$2,800
LEGAL FEES	101-215.00-801.000	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
POSTAGE	101-215.00-803.000	\$5,136	\$6,000	\$6,000	\$6,800	\$7,500
POSTAGE-PASSPORTS	101-215.00-803.001	\$2,623	\$5,000	\$6,000	\$6,500	\$7,000
CODIFICATION OF TWP ORDINANCES	101-215.00-817.000	\$2,761	\$7,500	\$7,500	\$7,500	\$8,000
CONTRACTUAL SERVICES	101-215.00-818.000	\$5,955	\$5,500	\$5,500	\$5,500	\$6,000
TELEPHONE/COMMUNICATIONS	101-215.00-853.000	\$1,388	\$1,500	\$1,500	\$1,500	\$1,500
MILEAGE	101-215.00-870.000	\$0	\$150	\$150	\$150	\$150
RETIREMENT BENEFITS TO RETIREES	101-215.00-874.000	\$49,004	\$60,880	\$71,350	\$73,490	\$74,960
PUBLISHING/LEGAL NOTICES	101-215.00-902.000	\$8,672	\$10,000	\$11,000	\$11,500	\$12,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
OFFICE EQUIPMENT LEASE	101-215.00-941.000	\$2,227	\$2,500	\$2,500	\$2,500	\$2,500
MISCELLANEOUS	101-215.00-956.000	\$1,572	\$1,000	\$1,500	\$1,500	\$1,500
EDUCATION & TRAINING	101-215.00-960.000	\$609	\$2,500	\$4,000	\$4,000	\$4,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$83,849</b>	<b>\$108,330</b>	<b>\$123,200</b>	<b>\$127,440</b>	<b>\$132,110</b>
<b>Total Expense Objects:</b>		<b>\$356,777</b>	<b>\$373,919</b>	<b>\$416,551</b>	<b>\$431,720</b>	<b>\$445,350</b>

### Clerk's Department Performance Indicators

	2017	2018	2019	2020	2021
<b>FOIA REQUESTS</b>					
Freedom of Information Act Requests	61	60	75	73	<b>81</b>
<b>NOTARY PUBLIC</b>					
Signatures Notarized	350	380	425	350	<b>410</b>
<b>MEETINGS</b>					
Board, Committee, and Special Meetings (to prepare minutes/follow up action)	48	42	37	19	<b>41</b>
<b>LEGAL NOTICES</b>					
Legal Notices Published by Clerk's Office	34	43	45	34	<b>26</b>
<b>TRANSIENT SALES LICENSES</b>					
Transient Sales Licenses Issued	7	14	9	2	3
<b>PASSPORT SERVICES</b>					
Passport Applications Processed	689	701	752	295	<b>742</b>
Passport Photos Taken	752	802	907	381	<b>874</b>
Passport Service Revenue	\$21,895	\$27,548	\$32,657	\$13,234	<b>\$29,649</b>
<b>CEMETERY</b>					
	2017	2018	2019	2020	2021
Total Interments	51	62	44	61	<b>66</b>
Regular	48	24	37	24	37
Cremation	13	19	24	16	29
Columbarium	1	1	0	2	0
Plots Sold	51	43	44	45	<b>56</b>
Niches Sold	0	0	0	0	<b>0</b>
Foundation Orders Processed	47	36	32	25	<b>50</b>
Plots Sold to Township	2	5	3	0	<b>1</b>
Cemetery Revenue	\$75,834	\$60,845	\$74,435	\$61,854	<b>\$90,286</b>



# Information Technology

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.

**Resources needed:** The attached year 2023 budget reflects expenditures of \$348,330, an increase of \$32,680 from the 2022 projected budget expenditure of \$315,650. The increase reflects the cost of the new ClearGov budgeting software, as well as the rising costs of our current software platforms. I project a modest budget increase in 2024 to \$354,870, with no new capital improvement projects. Two capital improvement projects have been budgeted in 2025; the CSC Server Replacement project and the 2025 Aerial Imagery project. I project the total 2025 budget to be \$407,140.

**Indicators of Departmental Objectives/Goals:**

1. Number of lost hours due to computer related failures.
2. Network/server up time.
3. No data breaches due to a cyber security event.
4. Number of lost hours due to a cyber security event.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-228.00-703.000	\$78,011	\$89,380	\$97,864	\$100,000	\$102,000
<b>Total SALARIES:</b>		<b>\$78,011</b>	<b>\$89,380</b>	<b>\$97,864</b>	<b>\$100,000</b>	<b>\$102,000</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-228.00-715.000	\$5,695	\$6,900	\$7,487	\$8,000	\$8,500
HEALTH INSURANCE	101-228.00-716.000	\$15,610	\$19,880	\$21,151	\$22,000	\$23,000
DENTAL INSURANCE	101-228.00-716.010	\$825	\$890	\$887	\$900	\$910
LIFE INSURANCE	101-228.00-717.000	\$428	\$470	\$517	\$540	\$560
PENSION CONTRIBUTION	101-228.00-718.000	\$9,751	\$11,180	\$12,233	\$12,700	\$13,200
DISABILITY INSURANCE	101-228.00-719.000	\$623	\$740	\$802	\$820	\$840



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
WORKERS COMP	101-228.00-724.000	\$207	\$380	\$391	\$400	\$410
<b>Total BENEFITS:</b>		<b>\$33,139</b>	<b>\$40,440</b>	<b>\$43,469</b>	<b>\$45,360</b>	<b>\$47,420</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-228.00-726.000	\$193	\$530	\$600	\$610	\$620
MATERIAL & SUPPLIES	101-228.00-740.000	\$3,505	\$6,000	\$7,800	\$7,800	\$8,000
CONTRACTUAL SERVICES	101-228.00-818.000	\$58,940	\$62,000	\$68,500	\$70,000	\$71,000
RETIREMENT BENEFITS TO RETIREES	101-228.00-874.000	\$23,410	\$12,500	\$12,500	\$12,500	\$12,500
HARDWARE MAINTENANCE	101-228.00-930.001	\$0	\$500	\$500	\$500	\$500
COMPUTER EQUIPMENT	101-228.00-930.025	\$13,062	\$11,000	\$21,000	\$21,000	\$22,000
COMPUTER SOFTWARE MAINTENANCE	101-228.00-930.030	\$60,142	\$83,000	\$90,000	\$91,000	\$92,000
COMPUTER PROGRAM CHANGES	101-228.00-932.000	\$5,836	\$8,000	\$4,000	\$4,000	\$4,000
MISCELLANEOUS	101-228.00-956.000	\$55	\$300	\$500	\$500	\$500
EDUCATION & TRAINING	101-228.00-960.000	\$995	\$2,000	\$1,600	\$1,600	\$1,600
<b>Total OPERATING EXPENDITURES:</b>		<b>\$166,139</b>	<b>\$185,830</b>	<b>\$207,000</b>	<b>\$209,510</b>	<b>\$212,720</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	101-228.00-970.000	\$0	\$0	\$0	\$0	\$45,000
<b>Total CAPITAL OUTLAY:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>
<b>Total Expense Objects:</b>		<b>\$277,289</b>	<b>\$315,650</b>	<b>\$348,333</b>	<b>\$354,870</b>	<b>\$407,140</b>



**Information Technology Department Indicators**

**Hours lost due to computer-related failures:**

<b>Date</b>	<b>Hours Lost</b>	<b>Description</b>
<b>Total</b>	0	

**Network/Server up-time:**

<b>Date</b>	<b>Hours Lost</b>	<b>Description</b>
6/14/2022	1.5	Server failed while attempting to perform an upgrade to a SQL Server instance. The whole virtual machine had to be restored from a backup image.
6/15/2022	0.5	Ongoing problem with SQL Server.
6/24/2022 through 6/30/2022	24	Server offline while new virtual machine was created and data copied over.
<b>Total</b>	26	

**Data breaches due to a cyber security event:**

<b>Date</b>	<b>Description</b>
<b>Total breaches:</b>	0

**Hours lost due to a cyber security event:**

<b>Date</b>	<b>Hours Lost</b>	<b>Description</b>
<b>Total</b>	0	

# Treasurer's Office

## 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

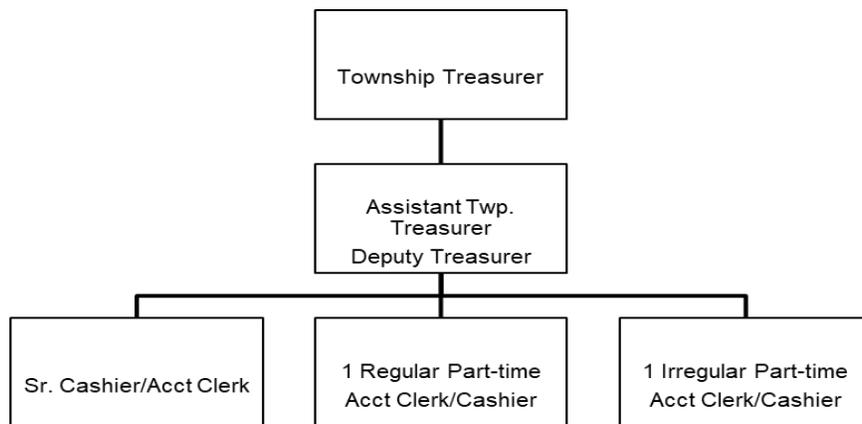
Daily receipting, processing, and investing of all Township monies; preparation, maintenance, and processing of all monthly sewer bills; administering the tax roll, including bill preparation, collections, and distribution of property taxes, captured revenues, industrial facilities taxes, and service 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 2023 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 2023 budget requests expenditures of \$350,860. This is an increase of \$15,190 from 2022 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. The 2024 and 2025 budget forecast include modest increases for payroll and benefits. I do not foresee any capital expenditures in the Treasurer's department for 2024 and 2025.

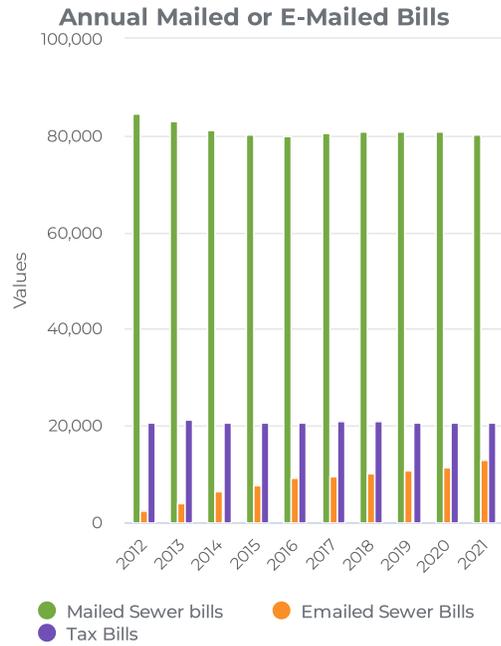


## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-253.00-703.000	\$150,632	\$156,000	\$158,880	\$187,830	\$175,200
DEPUTY SALARY	101-253.00-703.001	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
PART TIME HELP	101-253.00-703.005	\$32,563	\$37,900	\$38,197	\$38,850	\$40,800
<b>Total SALARIES:</b>		<b>\$187,195</b>	<b>\$197,900</b>	<b>\$201,077</b>	<b>\$230,680</b>	<b>\$220,000</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-253.00-715.000	\$12,967	\$14,100	\$13,348	\$14,020	\$14,730
HEALTH INSURANCE	101-253.00-716.000	\$19,876	\$12,000	\$13,826	\$14,870	\$15,990
DENTAL INSURANCE	101-253.00-716.010	\$1,653	\$850	\$893	\$940	\$990
LIFE INSURANCE	101-253.00-717.000	\$681	\$850	\$753	\$790	\$930
PENSION CONTRIBUTION	101-253.00-718.000	\$16,360	\$15,200	\$17,373	\$18,300	\$19,150
DISABILITY INSURANCE	101-253.00-719.000	\$1,011	\$1,020	\$1,088	\$1,150	\$1,210
WORKERS COMP	101-253.00-724.000	\$488	\$500	\$680	\$720	\$750
<b>Total BENEFITS:</b>		<b>\$53,036</b>	<b>\$44,520</b>	<b>\$47,961</b>	<b>\$50,790</b>	<b>\$53,750</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-253.00-726.000	\$2,090	\$7,130	\$6,030	\$6,200	\$6,300
MEMBERSHIPS,DUES,SUBS	101-253.00-802.000	\$1,348	\$350	\$430	\$450	\$400
COURT FILING/SERVICE FEES	101-253.00-815.000	\$0	\$500	\$2,000	\$2,000	\$2,000
CONTRACTUAL SERVICES	101-253.00-818.000	\$10,221	\$10,000	\$12,200	\$13,000	\$13,750
MILEAGE	101-253.00-870.000	\$42	\$200	\$250	\$250	\$250
RETIREMENT BENEFITS TO RETIREES	101-253.00-874.000	\$43,811	\$42,570	\$46,410	\$48,730	\$51,200
TAX BILL PRINTING	101-253.00-902.253	\$13,342	\$23,000	\$24,000	\$25,000	\$26,000
EQUIPMENT MAIN & REPAIR	101-253.00-930.020	\$0	\$1,000	\$1,000	\$1,000	\$1,000
MISCELLANEOUS	101-253.00-956.000	\$28	\$500	\$500	\$500	\$500
EDUCATION & TRAINING	101-253.00-960.000	\$550	\$3,000	\$4,000	\$4,000	\$4,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
TAX ADJUSTMENTS TO COUNTY/TWP	101-253.00-964.000	\$1,644	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$73,075</b>	<b>\$93,250</b>	<b>\$101,820</b>	<b>\$106,130</b>	<b>\$110,400</b>
<b>Total Expense Objects:</b>		<b>\$313,307</b>	<b>\$335,670</b>	<b>\$350,859</b>	<b>\$387,600</b>	<b>\$384,150</b>



# Assessing Department

## 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 2023 Goals

- Continue to monitor and analyze Commercial and Industrial properties using appropriate valuation methods.
- Continue hybrid model of 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.
- 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.
- Implement short video to educate our community on Assessment and Taxation practices and procedures.

### Resources Needed:

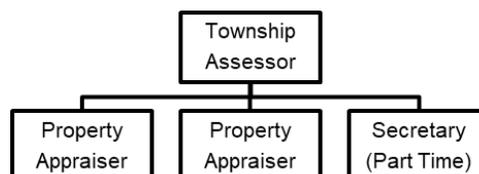
The attached year 2023 budget requests expenditures of \$454,970. The budget reflects three full-time employees, as well as a part-time Secretary to meet the Department's goals.

### Resources Available:

The 2023 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 2024 forecasted budget currently proposes a total departmental expenditure of \$465,880. This is a slight increase over 2023 and primarily due to anticipated increases in employee salary and benefit costs. There are no other notable increases in expenditures for 2024. For 2025 the budget forecasts a suggested expenditure of \$473,930. This again is largely due to employee salary and benefit cost increases. There are no notable increases in other areas of the Assessing function.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-257.00-703.000	\$174,489	\$196,400	\$216,747	\$223,250	\$227,720
PART TIME HELP	101-257.00-703.005	\$0	\$0	\$28,249	\$29,100	\$29,680
OVERTIME	101-257.00-703.010	\$933	\$2,060	\$2,170	\$2,270	\$2,380
BOARD OF REVIEW	101-257.00-708.000	\$1,500	\$1,500	\$2,700	\$2,700	\$2,700
<b>Total SALARIES:</b>		<b>\$176,921</b>	<b>\$199,960</b>	<b>\$249,866</b>	<b>\$257,320</b>	<b>\$262,480</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-257.00-715.000	\$13,442	\$16,680	\$20,349	\$20,960	\$21,380
HEALTH INSURANCE	101-257.00-716.000	\$22,045	\$21,000	\$20,526	\$22,070	\$23,720
DENTAL INSURANCE	101-257.00-716.010	\$3,276	\$3,420	\$3,832	\$3,940	\$4,020
LIFE INSURANCE	101-257.00-717.000	\$987	\$1,040	\$1,144	\$1,170	\$1,190
PENSION CONTRIBUTION	101-257.00-718.000	\$21,811	\$24,550	\$30,624	\$31,540	\$32,170
DISABILITY INSURANCE	101-257.00-719.000	\$1,488	\$1,610	\$1,777	\$1,830	\$1,870
WORKERS COMP	101-257.00-724.000	\$797	\$1,640	\$2,367	\$2,440	\$2,490
<b>Total BENEFITS:</b>		<b>\$63,846</b>	<b>\$69,940</b>	<b>\$80,620</b>	<b>\$83,950</b>	<b>\$86,840</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-257.00-726.000	\$1,025	\$1,600	\$1,600	\$1,600	\$1,600
GASOLINE	101-257.00-730.000	\$216	\$1,600	\$1,600	\$1,600	\$1,600
MATERIAL & SUPPLIES	101-257.00-740.000	\$1,049	\$2,350	\$2,350	\$2,400	\$2,400
LEGAL FEES	101-257.00-801.000	\$40,900	\$40,800	\$40,800	\$40,800	\$40,800
MEMBERSHIPS,DUES,SUBS	101-257.00-802.000	\$1,344	\$1,260	\$1,300	\$1,310	\$1,310
CONTRACTUAL SERVICES	101-257.00-818.000	\$21,935	\$60,700	\$61,000	\$61,000	\$61,000
MILEAGE	101-257.00-870.000	\$0	\$250	\$250	\$250	\$250
ASSESSMT NOTICES/PP STMTS	101-257.00-902.257	\$6,050	\$6,200	\$6,080	\$6,150	\$6,150
EQUIPMENT MAIN & REPAIR	101-257.00-930.020	\$0	\$500	\$500	\$500	\$500

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
VEHICLE REPAIR/MAINTENANCE	101-257.00-931.000	\$204	\$1,800	\$1,200	\$1,200	\$1,200
MISCELLANEOUS	101-257.00-956.000	\$1,022	\$1,200	\$1,200	\$1,200	\$1,200
EDUCATION & TRAINING	101-257.00-960.000	\$3,303	\$8,100	\$6,600	\$6,600	\$6,600
<b>Total OPERATING EXPENDITURES:</b>		<b>\$77,047</b>	<b>\$126,360</b>	<b>\$124,480</b>	<b>\$124,610</b>	<b>\$124,610</b>
<b>Total Expense Objects:</b>		<b>\$317,815</b>	<b>\$396,260</b>	<b>\$454,966</b>	<b>\$465,880</b>	<b>\$473,930</b>

#### Ad Valorem Assessed Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2015	6,973,200	131,422,000	12,602,700	556,525,100	0	52,571,300	760,094,300	
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%
2022	8,725,900	200,817,200	18,439,000	800,878,515	0	54,792,400	1,083,653,015	6.64%

#### Ad Valorem Taxable Value Trend Analysis

Year	Agricultural	Commercial	Industrial	Residential	Dev	Personal Property	Total	Overall % Changed
2015	2,714,652	125,404,328	11,941,007	519,585,279	0	52,571,300	712,216,566	
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%
2022	3,597,404	177,252,485	17,757,463	668,190,285	0	54,792,400	921,590,037	6.65%

The Inflation Rate Multiplier determined by the State Tax Commission for 2022 Taxable Values was 1.033 or 3.3%



## 2021 Processing/ Data Entry for 2022 Assessment Roll

	2021	2020	2019	2018	2017	2016
Property Transfer Affidavits & Deeds*	1175	1381	1541	1959	2329	1952
New Sheriff Deeds	4	5	18	20	35	41
Principal Residence Exemptions (PREs)	544	402	487	534	530	582
PRE Rescinds	453	463	393	443	465	456
Local Unit PRE Denials	10	1	34	20	29	18
PP Statements:						
PP STMT STMT Received Timely	156	162	138	177	211	211
PP STMT STMT Not Received/Estimated	206	28	329	276	261	465
PP STMT STMT Received Late	4	4	8	3	12	27
PP STMT STMT Changed by Audit	3	33	20	17	63	30
PP STMT Form 5076 Accepted	504	473	448	375	360	299
PP STMT Form 5076 Denied / Rec'd Late	27	2	8	8	47	83
PP STMT EMPP Form 5278 Received	28	29	32	31	22	21
Field Inspections	50	23	454	198	1072	2045
Permit Inspections	125	64	152	71	211	151
Data Verification Questionnaires Mailed	1777	1663				
Data Verification Questionnaires Returned	649	553				
Land Divisions/Combos (New Parcels)	58	11	26	23	31	29
March Board of Review Appeals	112	132	160	145	120	118
July Board of Review Appeals	116	116	115	153	119	146
December Board of Appeals	78	67	105	88	102	116
*Full Tribunal Final Judgment Received	0	4	2	0	3	3
*Small Claims Final Judgment Received	6	2	3	10	4	8
Prior Year Ongoing MTT's	0	1	0	0	1	5
Withdrawn MTT's	1	3	0	2	2	0
**Total Documents Processed/Accts Updated	<b>6,081</b>	<b>5,613</b>	<b>4,455</b>	<b>4,531</b>	<b>5,991</b>	<b>6,760</b>

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

March Board of Review Appeals	2022	2021	2020	2019	2018	2017
Agricultural	1	4	9	3	1	3
Residential	16	19	88	38	26	35
Commercial / Industrial	6	6	2	4	7	7
Poverty Exemptions	2	4	3	5	4	3
Disabled Veteran's Exemptions	69	71	63	47	39	33
Personal Property	18	25	61	48	48	38
Other	0	3	0	0	1	1
<b>Total</b>	<b>112</b>	<b>132</b>	<b>226</b>	<b>145</b>	<b>126</b>	<b>120</b>

## Michigan Tax Tribunal Dockets Received in 2021

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	2021	2020	2019	2018	2017
Classification	0	0	0	0	0
Com/Ind	2	8	2	2	5
RES/Other	6	3	3	10	5
<b>Total</b>	<b>8</b>	<b>11</b>	<b>5</b>	<b>12</b>	<b>10</b>

\*Of the 2 Commercial/Industrial appeals filed in 2021, 1 Withdrew, 1 is pending Hearing.



### **Historic Township Housing Value Analysis**

Using True Cash Value

Year	Low	High	Average	Median	Mode	Growth/ Decline	% Change
2015	33,400	770,800	139,288	136,000	141,400	-	6.00%
2016	34,800	710,400	145,462	142,400	152,200	1.044	4.40%
2017	35,600	725,000	152,626	148,200	151,800	1.049	4.90%
2018	28,600	729,600	157,209	152,000	110,800	1.030	3.00%
2019	36,200	792,800	167,540	160,800	126,000	1.066	6.60%
2020	28,900	909,200	177,500	170,600	172,000	1.059	5.90%
2021	23,000	926,400	186,765	178,200	178,200	1.052	5.20%
2022	29,800	955,000	201,922	193,000	135,000	1.081	8.10%

Disabled Veteran Exempt parcels not included.

### **Disabled Veteran's Exemption Value Analysis**

Year	Number of Exempt Parcels	True Cash Value	Assessed Value	Taxable Value
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
2022	79	17,748,230	8,874,115	7,367,514

2017 - 2021 Values as of closing of all Boards of Review (March, July, & December)

\* 2022 values as of closing of both MBOR and JBOR.

# Elections

## 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 2023-25 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 2023 budget shows 2022 projected expenditures to be \$191,420. This is an increase of \$950 over 2022 budgeted expenditures. This increase is due to using more part-time staff to handle the increase of absentee ballots for the administration of the 2022 August Primary and November General Election. 2023 requested expenditures are \$21,320. There are no planned elections for 2023. The 2024 forecast is \$219,400 due to the presidential election. The 2025 forecast of \$22,900 assumes no elections that year.

### Resources Available

For 2023 there is no reimbursement for elections.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
ELECTION INSPECTORS	101-262.00-701.000	\$30,216	\$145,450	\$0	\$233,000	\$0
<b>Total SALARIES:</b>		<b>\$30,216</b>	<b>\$145,450</b>	<b>\$0</b>	<b>\$233,000</b>	<b>\$0</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-262.00-715.000	\$5	\$100	\$100	\$100	\$100
PENSION CONTRIBUTION	101-262.00-718.000	\$11	\$0	\$50	\$50	\$50
UNEMPLOYMENT-REIMBURSEMENT	101-262.00-720.000	\$21	\$100	\$100	\$100	\$100
WORKERS COMP	101-262.00-724.000	\$89	\$100	\$100	\$100	\$100
<b>Total BENEFITS:</b>		<b>\$126</b>	<b>\$300</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	101-262.00-726.000	\$534	\$2,500	\$2,500	\$3,000	\$3,000
MATERIAL & SUPPLIES	101-262.00-740.000	\$10,874	\$18,000	\$6,000	\$25,000	\$6,000
POSTAGE	101-262.00-803.000	\$5,034	\$12,000	\$3,000	\$15,000	\$4,000
CONTRACTUAL SERVICES	101-262.00-818.000	\$8,620	\$8,620	\$8,620	\$9,000	\$9,000
MILEAGE	101-262.00-870.000	\$0	\$50	\$50	\$50	\$50
PUBLISHING/LEGAL NOTICES	101-262.00-902.000	\$760	\$3,500	\$0	\$4,000	\$0
MISCELLANEOUS	101-262.00-956.000	\$640	\$1,000	\$800	\$2,000	\$500
<b>Total OPERATING EXPENDITURES:</b>		<b>\$26,462</b>	<b>\$45,670</b>	<b>\$20,970</b>	<b>\$58,050</b>	<b>\$22,550</b>
<b>Total Expense Objects:</b>		<b>\$56,803</b>	<b>\$191,420</b>	<b>\$21,320</b>	<b>\$291,400</b>	<b>\$22,900</b>

## Elections Department Performance Indicators

<b>ELECTION INSPECTORS</b>					
	2017	2018	2019	2020	<b>2021</b>
New Election Inspectors	10	14	6	148	<b>18</b>
Net Loss/Gain	+10	-17	-19	+145	<b>+21</b>
Total Number of Election Inspectors	187	170	151	296	<b>317</b>
<b>MOCK/STUDENT COUNCIL ELECTIONS/REGISTRATION DRIVES</b>					
# of Schools/Groups	1	2	1	0	<b>0</b>
Students Participating	100	300	45	0	<b>0</b>
<b>ELECTIONS</b>					
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	
<b>11/08 – General Election</b>	<b>14,394</b>	<b>74%</b>	30%	NA	
2017 11/07 – Special County	3,353	17%	66%	\$31,943	
2018 08/07 - Primary	6,482	33%	43%	NA	
<b>11/06 – General Election</b>	<b>13,353</b>	<b>67%</b>	<b>33%</b>	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	
<b>11/03 – General Election</b>	<b>16,808</b>	<b>77%</b>	<b>71%</b>	NA	
2021 05/04 – Holt Schools	4,987	25%	79%	\$44,612	
<b>VOTER REGISTRATION</b>					
	2017	2018	2019	2020	<b>2021</b>
New Voters	2,135	2,467	2,023	1,934	<b>2,270</b>
Cancellations	2,075	1,975	1,586	1,662	<b>1,730</b>
Number of Registered Voters	18,553	19,127	19,594	20,805	<b>20,724</b>
Number of Automatic Ballot Application Subscribers	3,804	4,092	7,889	9,448	<b>10,360</b>

# Building & Grounds

## DEPARTMENT – Building and Grounds (265)

### Purpose

To maintain the Township 's fixed assets and grounds in the General Fund, excluding parks. This includes existing, potential, and proposed fixed assets, sidewalks, curb and gutter, buildings, lands, median and right-of-way upkeep, plowing and mowing. To provide a well-maintained pleasant and quiet setting in the Township owned and maintained cemeteries.

### Activities

To perform the care and management of the townships **physical space, buildings, HVAC systems and grounds.**

Grounds Maintenance

Building Maintenance

Operating Systems Management (HVAC, Plumbing, Electrical, etc.)

Vehicle Maintenance

Equipment Maintenance

Interments and Cemetery Foundations and other burials

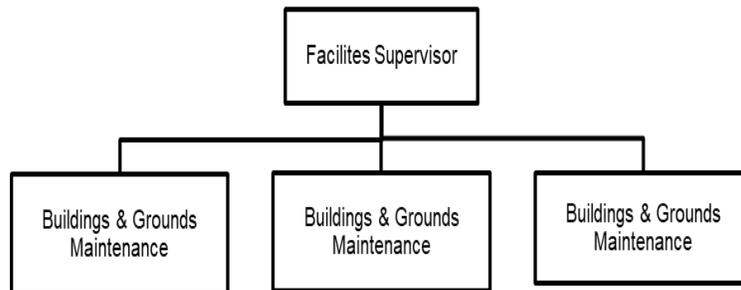
### Year 2023 Goals

#### Township Services & Environmental Sustainability:

1. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

### Resources Needed

The budget reflects four full-time positions, plus expenditures for equipment, buildings maintenance, repair and equipment. This budget will allow us to maintain the Township facilities that add to the quality of life in Delhi Township. The 2023 budget requests expenditures of \$707,000, a 2% increase over the 2022 projected of \$692,470. The 2024 and 2025 forecasts include inflationary increases and scheduled replacement of a vehicle in 2025.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-265.00-703.000	\$215,109	\$229,850	\$231,761	\$238,720	\$243,500
OVERTIME	101-265.00-703.010	\$7,168	\$8,000	\$10,000	\$10,000	\$10,000
<b>Total SALARIES:</b>		<b>\$222,277</b>	<b>\$237,850</b>	<b>\$241,761</b>	<b>\$248,720</b>	<b>\$253,500</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-265.00-715.000	\$16,227	\$18,350	\$17,762	\$18,290	\$18,660
HEALTH INSURANCE	101-265.00-716.000	\$49,870	\$51,150	\$53,504	\$57,070	\$60,890
DENTAL INSURANCE	101-265.00-716.010	\$3,019	\$3,310	\$3,253	\$3,350	\$3,410
LIFE INSURANCE	101-265.00-717.000	\$1,129	\$1,220	\$1,224	\$1,260	\$1,240
PENSION CONTRIBUTION	101-265.00-718.000	\$24,585	\$28,740	\$28,970	\$29,850	\$29,560
DISABILITY INSURANCE	101-265.00-719.000	\$1,529	\$1,890	\$1,900	\$1,970	\$1,950
WORKERS COMP	101-265.00-724.000	\$5,419	\$6,000	\$4,102	\$6,000	\$6,000
<b>Total BENEFITS:</b>		<b>\$101,778</b>	<b>\$110,660</b>	<b>\$110,716</b>	<b>\$117,790</b>	<b>\$121,710</b>
<b>OPERATING EXPENDITURES</b>						
CLOTHING/CLEANING ALLOWANCE	101-265.00-725.000	\$0	\$1,500	\$1,500	\$1,500	\$1,500
GASOLINE	101-265.00-730.000	\$7,821	\$12,000	\$9,000	\$9,000	\$9,000
PROPANE GAS	101-265.00-731.000	\$0	\$0	\$250	\$250	\$250
UNIFORMS	101-265.00-734.000	\$963	\$2,000	\$2,000	\$2,000	\$2,000
TOOLS	101-265.00-748.000	\$142	\$500	\$500	\$500	\$500
EQUIPMENT & SUPPLIES	101-265.00-775.001	\$4,696	\$10,000	\$10,000	\$10,000	\$10,000
SAFETY EQUIPMENT AND SUPPLIES	101-265.00-775.003	\$452	\$1,000	\$1,000	\$1,000	\$1,000
CONTRACTUAL SERVICES	101-265.00-818.000	\$110,344	\$112,030	\$112,030	\$115,000	\$115,000
TELEPHONE/COMMUNICATIONS	101-265.00-853.000	\$11,246	\$11,070	\$11,070	\$11,070	\$11,070
RETIREMENT BENEFITS TO RETIREES	101-265.00-874.000	\$6,784	\$23,300	\$26,430	\$26,600	\$20,000
UTILITIES - WATER	101-265.00-921.030	\$17,638	\$11,000	\$11,000	\$11,000	\$11,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
UTILITIES - SEWER	101-265.00-921.035	\$5,962	\$5,060	\$5,060	\$5,060	\$5,060
UTILITIES - ELECTRIC	101-265.00-921.040	\$60,312	\$50,000	\$50,000	\$50,000	\$50,000
UTILITIES - GAS	101-265.00-921.045	\$12,158	\$15,000	\$15,000	\$15,000	\$15,000
BUILDING MAINTENANCE & REPAIRS	101-265.00-930.000	\$10,875	\$30,000	\$30,000	\$30,000	\$30,000
GROUNDS MAINTENANCE & REPAIRS	101-265.00-930.010	\$51,543	\$30,000	\$30,000	\$30,000	\$30,000
EQUIPMENT MAIN & REPAIR	101-265.00-930.020	\$12,162	\$15,000	\$15,000	\$15,000	\$15,000
VEHICLE REPAIR/MAINTENANCE	101-265.00-931.000	\$7,653	\$5,000	\$5,000	\$5,000	\$5,000
MISCELLANEOUS	101-265.00-956.000	\$423	\$4,000	\$4,000	\$4,000	\$4,000
EDUCATION & TRAINING	101-265.00-960.000	\$0	\$500	\$680	\$600	\$600
TWP PROP-DRAIN/TAX/SAD	101-265.00-962.000	\$4,553	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$325,727</b>	<b>\$343,960</b>	<b>\$344,520</b>	<b>\$347,580</b>	<b>\$340,980</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	101-265.00-970.000	\$0	\$0	\$0	\$0	\$11,500
<b>Total CAPITAL OUTLAY:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,500</b>
<b>TRANSFERS OUT</b>						
TRANS OUT TO SEWER FUND	101-265.00-995.590	\$0	\$0	\$10,000	\$0	\$8,500
<b>Total TRANSFERS OUT:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$8,500</b>
<b>Total Expense Objects:</b>		<b>\$649,782</b>	<b>\$692,470</b>	<b>\$706,997</b>	<b>\$714,090</b>	<b>\$736,190</b>



# Stormwater

## 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 2023 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 2023 budget requests expenditures of \$650,280, an increase of \$33,960 from the 2022 projected budget. This increase is largely due to budgeting for lab supplies and engineering expenditures not needed in 2022. Forecasts for 2024 and 2025 are \$652,240 and \$654,290 respectively.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
GASOLINE	101-443.00-730.000	\$446	\$1,160	\$1,050	\$1,080	\$1,110
OTHER OPERATING EXPENSES	101-443.00-741.000	\$0	\$250	\$250	\$260	\$270
LABORATORY SUPPLIES	101-443.00-742.000	\$4,455	\$0	\$6,000	\$6,120	\$6,250



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
OFF-SITE LAB TESTING	101-443.00-745.000	\$0	\$0	\$2,000	\$2,040	\$2,090
SAFETY EQUIP & SUPPLIES	101-443.00-775.003	\$132	\$200	\$200	\$210	\$220
LEGAL FEES	101-443.00-801.000	\$0	\$5,000	\$1,000	\$1,020	\$1,050
ENGINEERING SERVICES	101-443.00-805.000	\$0	\$0	\$10,000	\$10,200	\$10,410
CONTRACTUAL SERVICES	101-443.00-818.000	\$5,250	\$20,000	\$20,000	\$20,400	\$20,810
SOLID WASTE DISPOSAL	101-443.00-818.225	\$0	\$2,000	\$2,000	\$2,040	\$2,090
COMMUNITY OUTREACH PROGRAMS	101-443.00-880.000	\$2,013	\$4,500	\$4,500	\$4,500	\$4,500
REGULATORY FEES	101-443.00-928.000	\$7,637	\$7,820	\$8,191	\$8,370	\$8,540
EQUIP MAIN & REPAIR	101-443.00-930.020	\$0	\$2,000	\$2,000	\$2,040	\$2,090
MISCELLANEOUS	101-443.00-956.000	\$0	\$210	\$220	\$230	\$240
EDUCATION & TRAINING	101-443.00-960.000	\$617	\$1,000	\$1,000	\$1,020	\$1,050
TOWNSHIP-AT-LARGE DRAINS	101-443.00-967.010	\$36,010	\$120,000	\$120,000	\$120,000	\$120,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$56,561</b>	<b>\$164,140</b>	<b>\$178,411</b>	<b>\$179,530</b>	<b>\$180,720</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	101-443.00-991.000	\$280,864	\$290,000	\$300,000	\$300,000	\$300,000
INTEREST	101-443.00-994.000	\$113,076	\$125,000	\$130,000	\$130,000	\$130,000
<b>Total DEBT SERVICE:</b>		<b>\$393,940</b>	<b>\$415,000</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>TRANSFERS OUT</b>						
TRANS OUT TO SEWER FUND	101-443.00-995.590	\$40,630	\$37,180	\$41,870	\$42,710	\$43,570
<b>Total TRANSFERS OUT:</b>		<b>\$40,630</b>	<b>\$37,180</b>	<b>\$41,870</b>	<b>\$42,710</b>	<b>\$43,570</b>
<b>Total Expense Objects:</b>		<b>\$491,131</b>	<b>\$616,320</b>	<b>\$650,281</b>	<b>\$652,240</b>	<b>\$654,290</b>



# Infrastructure

## 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 2023 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 2023 budget reflects expenditures of \$640,000 which is a decrease of \$43,330 from the 2022 budgeted expenditures, due to anticipation of a decrease in the cost of streetlighting and a slight reduction in expenses related to sidewalks. 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 costs by keeping expenditures for the Ingham County Road Department matching program at \$150,000 per year, and a minor reduction in expenditures associated with the 50/50 sidewalk program due to budget constraints.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
ENGINEERING SERVICES	101-446.00-805.000	\$0	\$15,000	\$15,000	\$15,000	\$15,000
STREETLIGHTS	101-446.00-922.000	\$357,358	\$381,930	\$350,000	\$390,000	\$390,000
STREET IMPROVEMENTS	101-446.00-969.000	\$0	\$136,404	\$150,000	\$0	\$0
SIDEWALK IMPROVEMENT/REPAIR	101-446.00-969.002	\$129,686	\$150,000	\$125,000	\$150,000	\$150,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$487,043</b>	<b>\$683,334</b>	<b>\$640,000</b>	<b>\$555,000</b>	<b>\$555,000</b>
<b>Total Expense Objects:</b>		<b>\$487,043</b>	<b>\$683,334</b>	<b>\$640,000</b>	<b>\$555,000</b>	<b>\$555,000</b>

# Planning/Community Development

## 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.

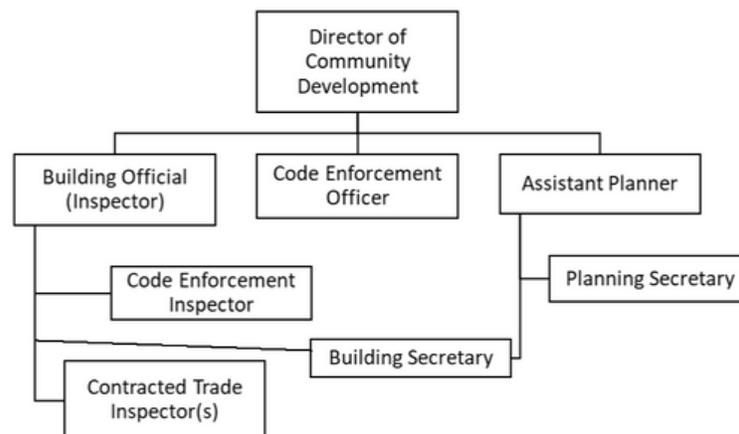
### Year 2023 Goals:

1. Increase the quality of department specific information on the Township's website.
2. Look for opportunities for the installation of public art to support placemaking.
3. Identify and encourage more opportunities for Food Trucks to be incorporated into events within the Township.

The 2023 budget request is for \$970,780, an increase of \$95,090 from the 2022 amended budget of \$875,690. The expected 2022 actual expenditure is \$14,210 more than budgeted due to an increase in the amount paid for contracted trade inspection services, although it is important to note that this increase corresponds directly to an increase in trade permit revenues. The increase from 2022 to 2023 is due to the expected cost of salaries, and the proposed addition of a second full-time code enforcement staff member.

The 2024 and 2025 forecasted budgets are currently suggesting total departmental expenditures increasing at projected inflationary rates. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to plan for the future more effectively.

## Organizational Chart



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	101-721.00-703.000	\$354,988	\$335,150	\$416,772	\$429,270	\$437,860
PART TIME HELP	101-721.00-703.005	\$0	\$18,720	\$0	\$0	\$0
PLANNING COMMISSION SALARIES	101-721.00-704.000	\$8,220	\$13,140	\$13,140	\$13,800	\$14,080
<b>Total SALARIES:</b>		<b>\$363,208</b>	<b>\$367,010</b>	<b>\$429,912</b>	<b>\$443,070</b>	<b>\$451,940</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	101-721.00-715.000	\$26,936	\$28,080	\$32,315	\$33,290	\$33,960
HEALTH INSURANCE	101-721.00-716.000	\$77,919	\$94,000	\$121,903	\$130,890	\$133,300
DENTAL INSURANCE	101-721.00-716.010	\$5,669	\$5,370	\$7,096	\$7,310	\$7,460
LIFE INSURANCE	101-721.00-717.000	\$1,778	\$1,790	\$2,034	\$2,100	\$2,140
PENSION CONTRIBUTION	101-721.00-718.000	\$39,936	\$41,960	\$48,155	\$49,600	\$50,590
DISABILITY INSURANCE	101-721.00-719.000	\$2,607	\$2,820	\$3,159	\$3,250	\$3,320
WORKERS COMP INSURANCE	101-721.00-724.000	\$1,328	\$1,410	\$1,950	\$2,010	\$2,050
<b>Total BENEFITS:</b>		<b>\$156,173</b>	<b>\$175,430</b>	<b>\$216,612</b>	<b>\$228,450</b>	<b>\$232,820</b>
<b>OPERATING EXPENDITURES</b>						
CLOTHING/CLEANING ALLOWANCE	101-721.00-725.000	\$299	\$1,500	\$1,750	\$1,750	\$1,750
OFFICE SUPPLIES	101-721.00-726.000	\$1,928	\$4,900	\$4,900	\$4,900	\$4,900
GASOLINE	101-721.00-730.000	\$2,780	\$5,000	\$6,000	\$6,000	\$6,000
LEGAL FEES	101-721.00-801.000	\$22,800	\$22,800	\$22,811	\$22,810	\$22,810
MEMBERSHIPS,DUES,SUBSCRIPTIONS	101-721.00-802.000	\$1,679	\$2,000	\$2,000	\$2,000	\$2,000
POSTAGE	101-721.00-803.000	\$1,467	\$2,000	\$2,000	\$2,000	\$2,000
CONTRACTUAL SERVICES	101-721.00-818.000	\$107,192	\$142,150	\$108,390	\$110,240	\$110,240
CONTR SERV-PLANNING FUNCTIONS	101-721.00-818.040	\$0	\$30,000	\$30,000	\$0	\$0
TELEPHONE/COMMUNICATIONS	101-721.00-853.000	\$4,743	\$4,500	\$4,500	\$4,500	\$4,500
MILEAGE	101-721.00-870.000	\$0	\$500	\$500	\$500	\$500



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
RETIREE'S BENEFITS	101-721.00-874.000	\$67,221	\$53,900	\$57,000	\$57,000	\$57,000
PUBLISHING/LEGAL NOTICES	101-721.00-902.000	\$4,030	\$6,000	\$6,000	\$6,000	\$6,000
VEHICLE REPAIR/MAINTENANCE	101-721.00-931.000	\$1,983	\$3,000	\$3,000	\$3,000	\$3,000
OFFICE EQUIPMENT LEASE	101-721.00-941.000	\$3,701	\$5,000	\$5,000	\$5,000	\$5,000
MISCELLANEOUS	101-721.00-956.000	\$326	\$1,500	\$1,500	\$1,500	\$1,500
CODE ENFORCEMENT EXPENSE	101-721.00-958.000	\$7,170	\$20,000	\$20,000	\$20,000	\$20,000
SOIL EROSION & SED CNTRL EXPENSE	101-721.00-958.810	\$0	\$500	\$500	\$500	\$500
EDUCATION & TRAINING	101-721.00-960.000	\$2,166	\$8,000	\$6,400	\$6,400	\$6,400
<b>Total OPERATING EXPENDITURES:</b>		<b>\$229,484</b>	<b>\$313,250</b>	<b>\$282,251</b>	<b>\$254,100</b>	<b>\$254,100</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	101-721.00-970.000	\$22,547	\$0	\$27,300	\$0	\$20,000
<b>Total CAPITAL OUTLAY:</b>		<b>\$22,547</b>	<b>\$0</b>	<b>\$27,300</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TRANSFERS OUT</b>						
TRANS OUT TO SEWER FUND	101-721.00-995.590	\$0	\$20,000	\$14,700	\$0	\$0
<b>Total TRANSFERS OUT:</b>		<b>\$0</b>	<b>\$20,000</b>	<b>\$14,700</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$771,412</b>	<b>\$875,690</b>	<b>\$970,775</b>	<b>\$925,620</b>	<b>\$958,860</b>



	<b>Planning &amp; Zoning</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Rezoning	2	4	5	4	3
Special Use Permit	4	3	6	4	2
Text Amendment	3	0	1	0	0
Site Plans Submitted*	5	6	7	8	9
Number of Zoning Board of Appeals Mtgs.	5	6	4	3	6
Number of ZBA Cases	6	7	4	4	7
Variances Granted	6	7	4	4	3
Appeals/Request for Intrepretation	0	0	0	0	0

*\*including administratively approved plans*

	<b>Building &amp; Trade Permits/Inspection Activitiy</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Permits Issued (buliding & trades)	1978	1720	1966	2971	2452
Number of Inspections Completed	3594	3215	3083	4671	5218
Permit Revenue	\$ 563,907	\$ 404,535	\$ 538,556	\$ 718,206	\$ 515,507

	<b>SESC Permit &amp; Inspection Activity (APA &amp; MEA Programs)</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Permits Issued	81	92	49	62	65
Total APA Projects	4	4	5	2	2
Waivers Provided	30	46	22	33	7
Number of Inspections	765	354	301	239	255
SESC Permit Revenue	\$ 32,370	\$ 38,816	\$ 41,450	\$ 42,456	\$ 33,764

	<b>Code Enforcement &amp; Rental Registration/ Inspection Program</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Code Enforcement Cases	369	476	590	382	447
Code Enforcement Inspections	737	956	1338	846	456
Total Registered Rental Units	2967	3130	3381	3422	3455
Rental Inspections Completed	2603	1411	3323	840	626
Newly Registered Properties	52	19	42	131	7

	<b>Land Divisions</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Applications	13	12	10	8	10
Number Approved	12	11	10	7	10
Application Fees Collected	\$ 4,050	\$ 3,750	\$ 2,700	\$ 2,550	\$ 3,300

# Debt Service Department

**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 2023 budget requests expenditures of \$ 352,930. 2024 and 2025 forecasts are \$351,330 and \$221,330 respectively.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>DEBT SERVICE</b>						
PRINC PYMT-2013 CAPITAL IMPR BONDS	101-906.00-991.330	\$125,000	\$125,000	\$125,000	\$125,000	\$0
PRINC-ENERGY CONSERV BONDS	101-906.00-991.350	\$153,600	\$160,000	\$166,400	\$172,800	\$176,000
INTEREST--2013 CAPITAL IMPR BONDS	101-906.00-994.330	\$10,444	\$7,840	\$5,230	\$2,620	\$0
INTEREST-ENERGY CONSERV BONDS	101-906.00-994.350	\$66,459	\$61,490	\$56,300	\$50,910	\$45,310
<b>Total DEBT SERVICE:</b>		<b>\$355,503</b>	<b>\$354,330</b>	<b>\$352,930</b>	<b>\$351,330</b>	<b>\$221,310</b>
<b>Total Expense Objects:</b>		<b>\$355,503</b>	<b>\$354,330</b>	<b>\$352,930</b>	<b>\$351,330</b>	<b>\$221,310</b>



# Transfers Out

**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 2023 budget requests a transfer out of \$3,085,460. The 2024 and 2025 forecasts show increases due to estimated inflationary costs.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>TRANSFERS OUT</b>						
TRANS OUT TO FIRE FUND	101-966.00-995.206	\$398,248	\$712,850	\$584,750	\$613,850	\$718,330
TRANS OUT TO POLICE FUND	101-966.00-995.207	\$1,662,389	\$1,700,160	\$1,780,250	\$1,812,240	\$1,915,350
TRANS OUT TO PARKS FUND	101-966.00-995.208	\$9,710	\$174,087	\$720,460	\$529,730	\$683,900
<b>Total TRANSFERS OUT:</b>		<b>\$2,070,347</b>	<b>\$2,587,097</b>	<b>\$3,085,460</b>	<b>\$2,955,820</b>	<b>\$3,317,580</b>
<b>Total Expense Objects:</b>		<b>\$2,070,347</b>	<b>\$2,587,097</b>	<b>\$3,085,460</b>	<b>\$2,955,820</b>	<b>\$3,317,580</b>



# FIRE DEPARTMENT

## 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 22 full time staff.
- Provides, through contract, fire protection to the Alaiedon Township community.
- Provides community outreach via other community activities.

### Year 2023 Goals

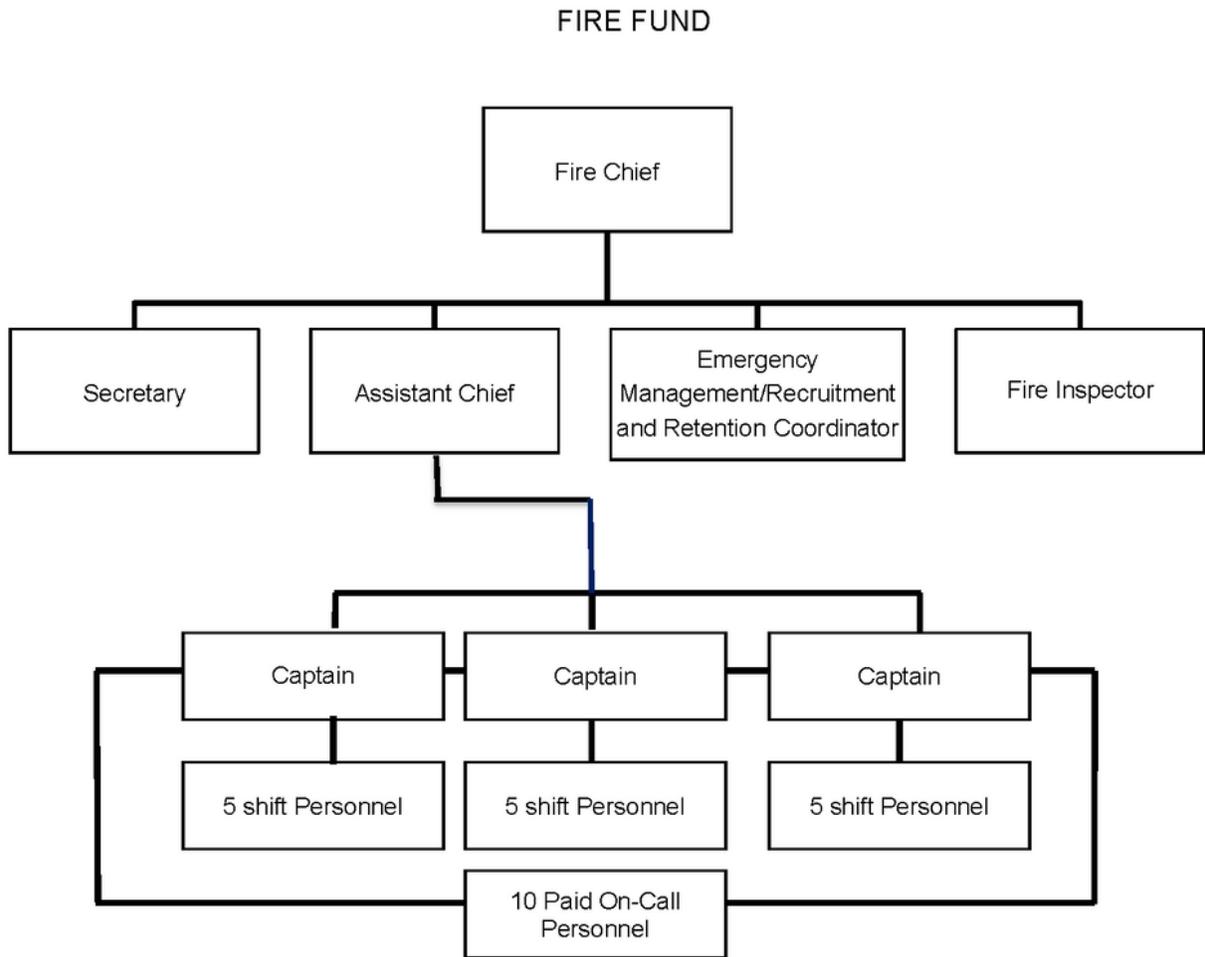
- Plan and exercise the Emergency Management plan for Delhi and incorporate a comprehensive community risk reduction model for future pandemic planning.
- Recruit and retain a high-quality emergency response staff.
- Research for new grants and foundation funding for needed station upgrades.

### Resources Needed

The attached 2023 budget requests expenditures of \$3,154,510 a increase of \$243,520 from 2022 projected expenditures. This budget reflects personnel costs of a full time chief, assistant chief, Recruitment/Retention Emergency Manager, fire inspector, part time firefighter, secretary, and 18 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. This also has a increase of 3 career firefighter/paramedics (one per shift) to augment the drastic increase in calls for service to the fire department.

The 2024 forecasted budget is currently suggesting total departmental expenditures of \$3,251,110, which would be an increase of \$96,600 from 2023. This would be primarily due to cost of living and inflationary increases. In 2025, the department forecasts expenditures in the amount of \$3,327,800 which is an increase over 2024 of \$76,690, due primarily to inflationary factors and standard cost of living. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.

# Fire Department Organizational Chart



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	206-336.00-703.000	\$1,339,030	\$1,431,000	\$1,632,192	\$1,681,160	\$1,714,780
PART TIME HELP	206-336.00-703.005	\$67,650	\$67,650	\$75,000	\$77,250	\$78,800
OVERTIME	206-336.00-703.010	\$235,685	\$225,000	\$175,000	\$180,250	\$183,860
HOLIDAY PAY	206-336.00-703.011	\$33,750	\$51,000	\$61,200	\$61,200	\$61,200
BOARD OF APPEALS-PER DIEM	206-336.00-705.000	\$0	\$500	\$500	\$500	\$500
VOLUNTEER FIREMENS SALARIES	206-336.00-709.000	\$24,931	\$35,000	\$30,000	\$30,900	\$31,520
<b>Total SALARIES:</b>		<b>\$1,701,046</b>	<b>\$1,810,150</b>	<b>\$1,973,892</b>	<b>\$2,031,260</b>	<b>\$2,070,660</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	206-336.00-715.000	\$132,103	\$140,200	\$135,199	\$139,260	\$142,050
HEALTH INSURANCE	206-336.00-716.000	\$181,749	\$266,450	\$355,199	\$381,870	\$410,510
DENTAL INSURANCE	206-336.00-716.010	\$17,954	\$19,960	\$25,787	\$26,560	\$27,090
LIFE INSURANCE	206-336.00-717.000	\$3,797	\$7,500	\$5,179	\$5,340	\$5,450
PENSION CONTRIBUTION	206-336.00-718.000	\$160,809	\$175,500	\$204,024	\$210,140	\$214,340
DISABILITY INSURANCE	206-336.00-719.000	\$10,144	\$11,520	\$13,384	\$13,780	\$14,060
UNEMPLOYMENT-REIMBURSEMENT	206-336.00-720.000	\$0	\$800	\$800	\$800	\$800
WORKERS COMP INSUR	206-336.00-724.000	\$41,790	\$41,000	\$36,046	\$37,130	\$37,870
<b>Total BENEFITS:</b>		<b>\$548,346</b>	<b>\$662,930</b>	<b>\$775,617</b>	<b>\$814,880</b>	<b>\$852,170</b>
<b>OPERATING EXPENDITURES</b>						
CLOTHING/CLEANING ALLOWANCE	206-336.00-725.000	\$2,944	\$5,400	\$5,400	\$5,400	\$5,400
OFFICE SUPPLIES	206-336.00-726.000	\$4,605	\$6,000	\$6,000	\$6,000	\$6,000
GASOLINE	206-336.00-730.000	\$22,652	\$35,000	\$35,000	\$35,000	\$35,000
UNIFORMS	206-336.00-734.000	\$7,525	\$10,000	\$12,500	\$12,500	\$12,500
LEGAL FEES	206-336.00-801.000	\$4,800	\$10,000	\$10,000	\$10,000	\$10,000
MEMBERSHIPS,DUES,SUBS	206-336.00-802.000	\$2,925	\$10,000	\$12,000	\$12,000	\$12,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
PHYSICALS	206-336.00-804.000	\$4,213	\$10,500	\$15,500	\$15,500	\$15,500
AUDIT FEES	206-336.00-807.000	\$1,917	\$1,980	\$1,970	\$1,970	\$1,970
INSURANCE & BONDS	206-336.00-810.000	\$57,980	\$57,980	\$57,980	\$57,980	\$57,980
CONTRACTUAL SERVICES	206-336.00-818.000	\$146,239	\$135,000	\$83,300	\$83,300	\$83,300
QUALITY ASSURANCE ASSESSMT TAX	206-336.00-836.000	\$4,661	\$6,400	\$7,000	\$7,000	\$7,000
TELEPHONE/COMMUNICATIONS	206-336.00-853.000	\$17,616	\$16,000	\$16,000	\$16,000	\$16,000
RETIREE'S BENEFITS	206-336.00-874.000	\$117,983	\$90,950	\$96,220	\$96,220	\$96,220
UTILITIES - WATER	206-336.00-921.030	\$578	\$600	\$750	\$750	\$750
UTILITIES - SEWER	206-336.00-921.035	\$547	\$800	\$850	\$850	\$850
UTILITIES - ELECTRIC	206-336.00-921.040	\$603	\$600	\$1,500	\$1,500	\$1,500
UTILITIES - GAS	206-336.00-921.045	\$1,933	\$3,200	\$3,000	\$3,000	\$3,000
BLDG & GRDS MAINT & REPAIRS	206-336.00-930.000	\$1,868	\$7,500	\$8,000	\$8,000	\$8,000
MISCELLANEOUS	206-336.00-956.000	\$5,511	\$7,000	\$7,030	\$7,000	\$7,000
EDUCATION & TRAINING	206-336.00-960.000	\$28,144	\$18,000	\$20,000	\$20,000	\$20,000
FIRE PREVENTION	206-336.00-960.001	\$4,040	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$439,282</b>	<b>\$437,910</b>	<b>\$405,000</b>	<b>\$404,970</b>	<b>\$404,970</b>
<b>Total Expense Objects:</b>		<b>\$2,688,674</b>	<b>\$2,910,990</b>	<b>\$3,154,509</b>	<b>\$3,251,110</b>	<b>\$3,327,800</b>



**Fire Fund  
Performance Indicators**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>1. Personnel</b>						
A. Paid, on-call Personnel on 12/31	20	19	20	17	15	7
B. Number of Paid, on-call Applicants	15	17	15	15	4	10
C. Number of Paid, on-call Personnel Hired	10	7	11	5	4	3
D. Number of Paid, on-call Personnel Leaving	10	9	8	8	1	3
E. Shift Captains	3	3	3	3	3	3
F. Full time fire personnel	15	15	15	15	15	15
G. Full time inspection personnel - (manhours)	95	146	185	800	400	800
<b>2. Inspections</b>						
A. Commercial Inspections Completed	302	369	290	161	102	350
<b>3. Number of Incidents</b>						
A. Structure Fires	27	41	25	31	23	29
C. Vehicle Fires	17	19	9	11	8	3
D. Auto Accidents	97	80	172	166	130	166
E. False Alarms	118	174	37	51	132	123
F. Total Ambulance / EMS Calls	2588	2841	2852	3087	2963	3408
F. Total Incidents	705	758	613	435	525	502
H. Total Call Volume	3293	3599	3465	3522	3488	3910
<b>4. Burning Permits</b>						
A. Delhi Township Permits	126	225	130	175	155	176
B. Recreational Permits in effect	1010	1025	1015	1010	1025	1101
C. Total Active Permits	1050	1250	1060	1100	1120	1125
<b>5. Service Delivery</b>						
A. Average personnel on scene of structure fires	8	8	7	8	6	6
B. Mutual Aid Received	120	85	80	109	110	133
C. Mutual Aid Granted	256	291	547	609	622	713
<b>6. Call Frequency</b>						
A. Overlapping Calls during the year	890	1039	831	1325	1281	1516
B. Percentage of calls that overlapped	27%	28%	28%	38%	37%	39%
C. Days with 10 calls or more	127	185	210			
<b>7. Financial Returns - EMS</b>						
A. Billable Collection Rate Percentage - EMS	85%	73%	76%	75%	75%	78%

# POLICE FUND

## 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 2023 GOALS:

1. Continue community policing practices.
2. Continue to provide support services to Holt Public Schools as needed.
3. Continue to provide information to, and assist, the Tri-County Metro Narcotics Squad.
4. Continue to identify specific crime trends and problem areas.
5. Identify and respond to traffic problem areas, reducing violations and accidents.
6. Continued annual in-service training and topic specific training to provide a highly trained and well-rounded police officer.

### RESOURCES NEEDED

The attached 2023 budget requests expenditures of \$3,176,750, an increase of \$155,610 from 2022 projected actual expenditures. This budget reflects a continued staffing level of 18.5 full-time deputies. Since revenues are insufficient to cover costs, a transfer of \$1,780,250 from the General Fund in 2023 will be necessary.

The current contract with the Sheriff's Office expires in 2022 and is currently being negotiated. At this time, the 2024 and 2025 forecast each estimate an increase of 3% from the prior year.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	207-301.00-801.000	\$28,825	\$30,000	\$30,000	\$30,000	\$30,000
CONTRACTUAL SERVICES	207-301.00-818.000	\$2,905,943	\$2,986,240	\$3,141,750	\$3,241,240	\$3,372,700
MISCELLANEOUS	207-301.00-956.000	\$3,400	\$4,900	\$5,000	\$5,000	\$5,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$2,938,167</b>	<b>\$3,021,140</b>	<b>\$3,176,750</b>	<b>\$3,276,240</b>	<b>\$3,407,700</b>
<b>Total Expense Objects:</b>		<b>\$2,938,167</b>	<b>\$3,021,140</b>	<b>\$3,176,750</b>	<b>\$3,276,240</b>	<b>\$3,407,700</b>

<b>SHERIFF DEPARTMENT INDICATORS</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Total Complaints	<b>5,393</b>	<b>5,754</b>	<b>5,523</b>	<b>5,475</b>
Written Complaints	2,147	2,028	2,007	2,058
Blotter (Service) Complaints	3,245	3,726	3,516	3,417
Total Arrests	<b>729</b>	<b>809</b>	<b>593</b>	<b>484</b>
Felony Arrests	131	147	157	179
O.W.I. Arrests	51	49	26	30
Misdemeanor Arrests	479	516	350	440
Civil Arrests	119	97	60	15
Total Number of Accident Reports	<b>621</b>	<b>679</b>	<b>521</b>	<b>442</b>
Property Damage Accidents	426	447	330	348
Personal Injury Accidents	84	88	64	93
Hit & Run Accidents	40	45	54	43
Fatal Accidents	1	2	-	1
Car/Deer Accidents	70	97	73	68
Vehicle Stops	<b>2,876</b>	<b>2,862</b>	<b>2,165</b>	<b>25,995</b>
Total Number of Citations Issued	<b>1,236</b>	<b>1,159</b>	<b>1,475</b>	<b>876</b>
Appearance Citations	211	258	195	201
Moving Violations	500	550	442	410
Non-Moving Violations	486	501	269	307
Seat Belt Violations	37	33	13	10
Child Restraint Violations	2	6	2	1
School Contacts	904	811	554	974
Business Contacts				
Number of Presentations to Businesses	2	*	*	*
Property Checks	4,943	4,551	3,860	3,379
Number of Miles Driven	125,141	165,885	134,496	164,673
Number of Hours in Training	1,299	1,342	806	636

# PARKS FUND

## 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 six-year .9921 millage levy for the years 2023-2028.

### Activities of this Department

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

1. Administration
2. Parks Maintenance
3. Recreation

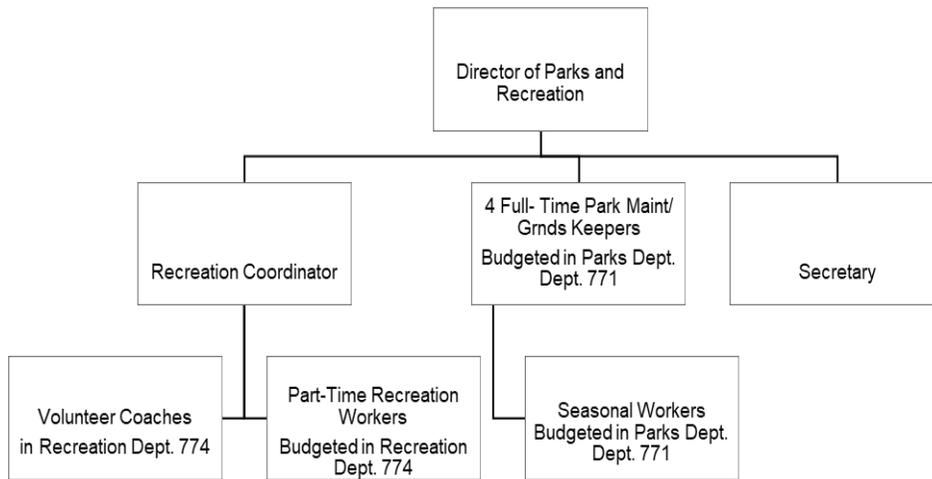
### Resources needed:

The attached 2022 budget requests expenditures of \$2,116,260. This includes capital outlay of Kiwanis Park Tennis / Pickleball (anticipating move from 2022 to 2023) - \$500,000, Valhalla Park Restroom Building - \$170,000, Capital Equipment Replacement (new mower, new dump truck) - \$67,500, Athletic Field Improvements - \$15,000, and a Kayak Rental Unit – Esker Landing - \$15,000

A transfer in from the General Fund of \$720,460 will be necessary to meet budgeted expenditures. The 2024 and 2025 forecasts budget more for capital outlay, COLA, and inflationary increases.

### Resources generated:

Revenues will be received in the amount of \$914,900 from the millage, with an additional \$138,400 generated from other sources. Federal grants of \$85,000 and \$250,000 are expected for the Kiwanis Park Tennis/Pickleball courts and Valhalla Park Restroom Building. Forecast amounts are based on a 3% increase in tax revenue.



# Parks Administration

## 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 2023 Goals

#### A Connected Community:

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.

#### Placemaking:

1. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
2. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)

#### Township Services & Environmental Sustainability:

1. Seek opportunities for productive partnerships
  - a. Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
2. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

### Resources Needed

The attached year 2023 budget requests expenditures of \$391,750. 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 2024 and 2025 forecasts reflect estimated COLA and inflationary increases.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	208-752.00-703.000	\$243,596	\$198,250	\$205,181	\$211,340	\$215,570
PARK COMMISSION COMPENSATION	208-752.00-704.001	\$4,680	\$5,460	\$5,460	\$5,460	\$5,460
<b>Total SALARIES:</b>		<b>\$248,276</b>	<b>\$203,710</b>	<b>\$210,641</b>	<b>\$216,800</b>	<b>\$221,030</b>
<b>BENEFITS</b>						



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
SOCIAL SECURITY/MEDICARE	208-752.00-715.000	\$17,498	\$16,450	\$16,018	\$16,500	\$16,830
HEALTH INSURANCE	208-752.00-716.000	\$26,549	\$28,430	\$34,977	\$37,600	\$40,420
DENTAL INSURANCE	208-752.00-716.010	\$1,706	\$1,840	\$2,833	\$2,830	\$2,830
LIFE INSURANCE	208-752.00-717.000	\$1,093	\$1,110	\$1,083	\$1,120	\$1,140
PENSION CONTRIBUTION	208-752.00-718.000	\$23,440	\$26,190	\$25,648	\$26,420	\$26,950
DISABILITY INSURANCE	208-752.00-719.000	\$1,660	\$1,720	\$1,682	\$1,730	\$1,760
UNEMPLOYMENT-REIMBURSEMENT	208-752.00-720.000	\$1,088	\$0	\$0	\$0	\$0
WORKERS COMP	208-752.00-724.000	\$3,023	\$3,000	\$2,955	\$2,950	\$2,950
<b>Total BENEFITS:</b>		<b>\$76,056</b>	<b>\$78,740</b>	<b>\$85,197</b>	<b>\$89,150</b>	<b>\$92,880</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	208-752.00-726.000	\$1,740	\$2,000	\$2,000	\$2,000	\$2,000
LEGAL FEES	208-752.00-801.000	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
MEMBERSHIPS,DUES,SUBS	208-752.00-802.000	\$620	\$750	\$1,000	\$1,000	\$1,000
POSTAGE	208-752.00-803.000	\$24	\$500	\$500	\$500	\$500
AUDIT FEES	208-752.00-807.000	\$852	\$900	\$900	\$900	\$900
INSURANCE & BONDS	208-752.00-810.000	\$8,970	\$8,970	\$8,970	\$9,160	\$9,160
CONTRACTUAL SERVICES	208-752.00-818.000	\$12,043	\$21,537	\$21,537	\$29,900	\$29,900
TELEPHONE/COMMUNICATIONS	208-752.00-853.000	\$3,851	\$3,500	\$3,500	\$3,500	\$3,500
RETIREE'S BENEFITS	208-752.00-874.000	\$12,976	\$38,900	\$41,800	\$41,800	\$41,800
MISCELLANEOUS	208-752.00-956.000	\$15,702	\$6,000	\$6,000	\$6,000	\$6,000
EDUCATION & TRAINING	208-752.00-960.000	\$262	\$5,000	\$4,000	\$4,000	\$4,000
TWP PROP-DRAIN/TAX/SAD	208-752.00-962.000	\$2,321	\$2,500	\$2,500	\$2,500	\$2,500
MASTER PLAN RESEARCH	208-752.00-967.000	\$9,040	\$0	\$2,000	\$25,000	\$2,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$69,602</b>	<b>\$91,757</b>	<b>\$95,907</b>	<b>\$127,460</b>	<b>\$104,460</b>
<b>Total Expense Objects:</b>		<b>\$393,934</b>	<b>\$374,207</b>	<b>\$391,745</b>	<b>\$433,410</b>	<b>\$418,370</b>



# Parks Maintenance

## 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/green space 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
- Parks department additionally maintains POTW/DPS green space, lift stations and easements (55 acres)

### Year 2023 Goals

#### A Connected Community:

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.

#### Placemaking:

1. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
2. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)

#### Township Services & Environmental Sustainability:

1. Seek opportunities for productive partnerships
  - a. Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
2. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

### 2023 Capital Improvements

- Kiwanis Park Tennis/ Pickleball (anticipating move from 2022 to 2023) - \$500,000
- Valhalla Park Restroom Building - \$170,000
- Capital Equipment Replacement (new mower, new dump truck) - \$67,500
- Athletic Field Improvements - \$15,000
- Kayak Rental Unit – Esker Landing - \$15,000



**Resources Needed**

The attached year 2022 budget requests expenditures of \$1,647,690. 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 2024 forecast budget includes capital outlay projects of the construction of a new playground facility at Kiwanis Park (\$200,000), Ram Trailhead Improvements (\$125,000), the Parks Master Plan (\$25,000), Equipment Replacement (\$75,000) and Athletic Field Improvements (\$20,000)

**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. Federal grants totaling \$335,000 are expected for the tennis/pickleball courts and Valhalla Park restroom capital improvements.

**Expenditures by Expense Type**

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	208-771.00-703.000	\$198,245	\$209,190	\$213,899	\$216,300	\$218,650
OVERTIME	208-771.00-703.010	\$20,256	\$15,000	\$15,000	\$15,000	\$15,000
SEASONAL LABOR	208-771.00-703.051	\$63,878	\$88,070	\$88,070	\$88,070	\$88,070
<b>Total SALARIES:</b>		<b>\$282,378</b>	<b>\$312,260</b>	<b>\$316,969</b>	<b>\$319,370</b>	<b>\$321,720</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	208-771.00-715.000	\$20,985	\$23,890	\$16,717	\$16,710	\$16,710
HEALTH INSURANCE	208-771.00-716.000	\$38,366	\$55,990	\$50,578	\$50,590	\$50,590
DENTAL INSURANCE	208-771.00-716.010	\$3,076	\$3,900	\$2,839	\$2,840	\$2,850
LIFE INSURANCE	208-771.00-717.000	\$1,067	\$1,110	\$1,129	\$1,130	\$1,130
PENSION CONTRIBUTION	208-771.00-718.000	\$23,893	\$26,150	\$26,737	\$26,750	\$26,750
DISABILITY INSURANCE	208-771.00-719.000	\$1,699	\$1,720	\$1,754	\$1,760	\$1,760
UNEMPLOYMENT-REIMBURSEMENT	208-771.00-720.000	\$0	\$3,000	\$3,000	\$3,000	\$3,000
WORKERS COMP	208-771.00-724.000	\$5,042	\$5,200	\$3,786	\$3,800	\$3,800
<b>Total BENEFITS:</b>		<b>\$94,127</b>	<b>\$120,960</b>	<b>\$106,541</b>	<b>\$106,580</b>	<b>\$106,590</b>
<b>OPERATING EXPENDITURES</b>						
CLOTHING/CLEANING ALLOWANCE	208-771.00-725.000	\$556	\$1,000	\$1,000	\$1,000	\$1,000
GASOLINE	208-771.00-730.000	\$17,819	\$30,000	\$25,000	\$25,000	\$25,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
UNIFORMS	208-771.00-734.000	\$974	\$5,000	\$5,000	\$5,000	\$5,000
TOOLS	208-771.00-748.000	\$1,400	\$2,500	\$2,500	\$2,500	\$2,500
EQUIPMENT & SUPPLIES	208-771.00-775.001	\$4,814	\$15,000	\$10,000	\$10,000	\$10,000
SAFETY EQUIPMENT AND SUPPLIES	208-771.00-775.003	\$3,054	\$2,000	\$2,000	\$2,000	\$2,000
CONTRACTUAL SERVICES	208-771.00-818.000	\$28,689	\$26,880	\$26,880	\$26,880	\$26,880
UTILITIES - WATER	208-771.00-921.030	\$10,921	\$9,200	\$9,200	\$9,200	\$9,200
UTILITIES - SEWER	208-771.00-921.035	\$4,510	\$4,500	\$4,500	\$4,500	\$4,500
UTILITIES - ELECTRIC	208-771.00-921.040	\$30,773	\$30,000	\$30,000	\$30,000	\$30,000
UTILITIES - GAS	208-771.00-921.045	\$1,539	\$4,500	\$4,600	\$4,600	\$4,600
BUILDING MAINTENANCE & REPAIRS	208-771.00-930.000	\$12,819	\$30,000	\$30,000	\$30,000	\$30,000
GROUNDS MAINTENANCE & REPAIRS	208-771.00-930.010	\$31,921	\$40,000	\$40,000	\$40,000	\$40,000
EQUIPMENT MAIN & REPAIR	208-771.00-930.020	\$17,710	\$20,000	\$15,000	\$15,000	\$15,000
VEHICLE REPAIR/MAINTENANCE	208-771.00-931.000	\$2,375	\$10,000	\$5,000	\$7,500	\$7,500
MISCELLANEOUS	208-771.00-956.000	\$978	\$6,000	\$6,005	\$6,005	\$6,005
<b>Total OPERATING EXPENDITURES:</b>		<b>\$170,851</b>	<b>\$236,580</b>	<b>\$216,685</b>	<b>\$219,185</b>	<b>\$219,185</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	208-771.00-970.000	\$81,415	\$59,500	\$767,500	\$440,000	\$645,000
<b>Total CAPITAL OUTLAY:</b>		<b>\$81,415</b>	<b>\$59,500</b>	<b>\$767,500</b>	<b>\$440,000</b>	<b>\$645,000</b>
<b>TRANSFERS OUT</b>						
TRANSFER OUT	208-771.00-995.001	\$0	\$0	\$200,000	\$0	\$0
TRANS OUT TO SEWER FUND	208-771.00-995.590	\$0	\$0	\$40,000	\$0	\$0
<b>Total TRANSFERS OUT:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$628,772</b>	<b>\$729,300</b>	<b>\$1,647,695</b>	<b>\$1,085,135</b>	<b>\$1,292,495</b>



# Recreation

## 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
- Community Special Events
- 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, and the Junior Rams Sport organizations with their community events and programs.

### Year 2023 Goals

#### A Connected Community:

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.

#### Placemaking:

1. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
2. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)

#### Township Services & Environmental Sustainability:

1. Seek opportunities for productive partnerships
  - a. Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
2. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

### Resources Needed

The budget reflects equipment, awards, officials for recreation programs and cost associated with township special events. The 2023 budget of \$76,820 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 2024 and 2025 forecasts are projected to remain at the 2022 level with increases only for special events.

### Resources Generated

\$ 48,400 of income is expected from user fees.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
T-SHIRTS & UNIFORMS	208-774.00-739.000	\$421	\$12,000	\$15,000	\$15,000	\$15,000
AWARDS & TROPHIES	208-774.00-739.001	\$2,527	\$2,500	\$2,500	\$2,500	\$2,500
EQUIPMENT & SUPPLIES	208-774.00-775.001	\$10,450	\$10,000	\$15,500	\$15,500	\$15,500
ASA MEN'S FEES-SOFTBALL	208-774.00-802.001	\$750	\$900	\$1,320	\$1,320	\$1,320
ADULT SOFTBALL UMPIRES	208-774.00-802.002	\$600	\$2,000	\$2,000	\$2,000	\$2,000
CONTRACTUAL SERVICES	208-774.00-818.000	\$1,680	\$10,000	\$10,000	\$10,000	\$10,000
SPECIAL EVENTS	208-774.00-880.010	\$17,722	\$30,000	\$30,000	\$45,000	\$45,000
MISCELLANEOUS	208-774.00-956.000	\$0	\$500	\$500	\$500	\$500
<b>Total OPERATING EXPENDITURES:</b>		<b>\$34,150</b>	<b>\$67,900</b>	<b>\$76,820</b>	<b>\$91,820</b>	<b>\$91,820</b>
<b>Total Expense Objects:</b>		<b>\$34,150</b>	<b>\$67,900</b>	<b>\$76,820</b>	<b>\$91,820</b>	<b>\$91,820</b>

**Recreation Programs & Park Services Comparison Chart**

	2016	2017	2018	2019	2020	2021
<b>Recreation Sports Leagues</b>	<b>Number of Teams</b>					
Adult Softball Summer League	11	10	12	10	0	10
Adult Softball Fall League	9	10	10	10	10	10
Youth Basketball (Pre-K thru 6)	32	31	31	32	0	0
Youth Floor Hockey	16	15	15	13	0	0
Youth Competitive Softball & Baseball	22	19	11	21	0	39
Youth Recreational Softball & Baseball	33	34	31	23	0	20
Youth Soccer	24	22	22	20	0	21
Youth Flag Football	14	15	17	14	0	9
Youth Volleyball	8	8	8	6	0	0

	<b>Number of Players</b>					
<b>Recreation Sports Leagues</b>						
Adult Softball Summer League	190	150	180	203	0	204
Adult Softball Fall League	143	150	150	163	185	193
Youth Basketball	315	293	295	258	0	0
Youth Floor Hockey	131	152	153	142	0	0
Youth Competitive Softball & Baseball	288	228	132	273	0	468
Youth Recreational Softball & Baseball	444	424	397	328	0	275
Youth Soccer	268	245	175	224	0	250
Youth Flag Football	138	139	153	125	0	89
Youth Volleyball	80	74	85	61	0	0

	<b>Number of Participants</b>					
<b>Lessons-Special Events-Camps-Trips</b>						
Punt, Pass & Kick	26	0	0	0	0	0
Pitch, Hit & Run	42	0	0	42	0	0
Summer Softball Camp	20	0	0	15	0	0

<b>Park Activities</b>						
Number of Parks Maintained	11	11	11	12	12	12
Number of Acres of Parks Maintained	125	125	125	135	140	140
Number of Acres of School Property Maintained	145	145	145	145	0	145
Number of Pavilion Reservations	192	219	234	228	124	200

**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.**

# FIRE EMS EQUIPMENT & VEHICLE FUND

## DELHI CHARTER TOWNSHIP

### FIRE EMS EQUIPMENT AND VEHICLE FUND (211) YEAR 2023 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 2023 Goals**

1. Delivery of EMS and Fire service to the community via a blend of 19 full time personnel and paid, on-call force of 30 personnel.
2. Maintain all equipment in a state of readiness and monitor its condition
3. Upgrade SCBA air packs to the current standard for fire response that meets industry best practices and safety.
4. Continue the ambulance re-chassis program for Medic 212 saving the township more than \$35,000 versus buying a new ambulance.

#### **Resources needed:**

The attached 2023 budget requests expenditures of \$768,530. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2023 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and ambulance re-chassis.

The 2024 forecasted budget is currently suggesting expenditures in the amount of \$514,690, primarily due to ambulance cot replacement and Pumper Tanker purchase recurring costs due to finance obligations and SCBA Air pack replacements. In 2025 the fire department forecasts expenditures in the amount of \$475,690. 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 \$463,440 from the fire equipment millage.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
FIRE TURNOUT GEAR MAINT AND REPAIR	211-339.00-734.001	\$2,042	\$5,500	\$5,500	\$6,000	\$6,500
FIREFIGHTING TURNOUT GEAR	211-339.00-734.002	\$3,645	\$22,000	\$25,000	\$30,000	\$35,000
COMPUTER EXPENSES	211-339.00-740.010	\$368	\$24,000	\$13,500	\$14,000	\$14,000
FIRE FIGHTING EQUIP & SUPPLIES	211-339.00-755.000	\$18,727	\$15,000	\$20,000	\$25,000	\$25,000
MEDICAL SUPPLIES	211-339.00-760.000	\$36,480	\$40,000	\$45,000	\$45,000	\$50,000
CONTRACTUAL SERVICES	211-339.00-818.000	\$0	\$0	\$39,180	\$40,000	\$40,000
RADIO REPAIR & MAINTENANCE	211-339.00-851.000	\$791	\$5,500	\$15,000	\$15,000	\$15,000
EQUIPMENT MAIN & REPAIR	211-339.00-930.020	\$7,734	\$7,500	\$15,000	\$15,000	\$20,000
VEHICLE REPAIR/MAINTENANCE	211-339.00-931.000	\$72,792	\$60,000	\$55,000	\$55,000	\$60,000
MISCELLANEOUS	211-339.00-956.000	\$1,190	\$0	\$2,500	\$2,500	\$3,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$143,770</b>	<b>\$179,500</b>	<b>\$235,680</b>	<b>\$247,500</b>	<b>\$268,500</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	211-339.00-970.000	\$233,779	\$20,000	\$115,000	\$115,000	\$0
VEHICLES-PUMPER	211-339.00-981.010	\$737,510	\$0	\$0	\$0	\$0
VEHICLES-AMBULANCE	211-339.00-981.020	\$0	\$0	\$190,000	\$0	\$0
VEHICLES-UTILITY/PICKUPS ETC.	211-339.00-981.030	\$48,944	\$0	\$0	\$0	\$55,000
<b>Total CAPITAL OUTLAY:</b>		<b>\$1,020,233</b>	<b>\$20,000</b>	<b>\$305,000</b>	<b>\$115,000</b>	<b>\$55,000</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	211-906.00-991.000	\$0	\$213,620	\$217,050	\$144,900	\$148,500
INTEREST	211-906.00-994.000	\$0	\$14,230	\$10,800	\$7,290	\$3,690
<b>Total DEBT SERVICE:</b>		<b>\$0</b>	<b>\$227,850</b>	<b>\$227,850</b>	<b>\$152,190</b>	<b>\$152,190</b>
<b>Total Expense Objects:</b>		<b>\$1,164,003</b>	<b>\$427,350</b>	<b>\$768,530</b>	<b>\$514,690</b>	<b>\$475,690</b>

# WATER IMPROVEMENT FUND

## 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. Facilitate creation of new water districts.
4. Continued participation with the Ground Management Board.

### **Year 2023 Goals**

1. Continue with the Public Education components 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 2023 budget shows expenditures of \$2,800 and expected revenues of \$27,370, increasing fund balance by \$24,570 to \$627,131. The 2024 and 2025 forecasts of \$2,800 each are for the Ground Management Board membership.

### **Resources Generated**

Revenues for 2023 include expected connection fees and special assessment payments. Forecasted revenues for 2024 and 2025 are estimated at \$27,360 and \$27,080, primarily from water connection fees.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	225-536.00-801.000	\$0	\$250	\$250	\$250	\$250
MEMBERSHIPS,DUES,SUBS	225-536.00-802.000	\$0	\$2,340	\$2,550	\$2,550	\$2,550
<b>Total OPERATING EXPENDITURES:</b>		<b>\$0</b>	<b>\$2,590</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$2,800</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	225-906.00-991.000	\$71,595	\$73,260	\$0	\$0	\$0
INTEREST	225-906.00-994.000	\$2,390	\$1,210	\$0	\$0	\$0
<b>Total DEBT SERVICE:</b>		<b>\$73,985</b>	<b>\$74,470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$73,985</b>	<b>\$77,060</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>\$2,800</b>

# SEWER FUND

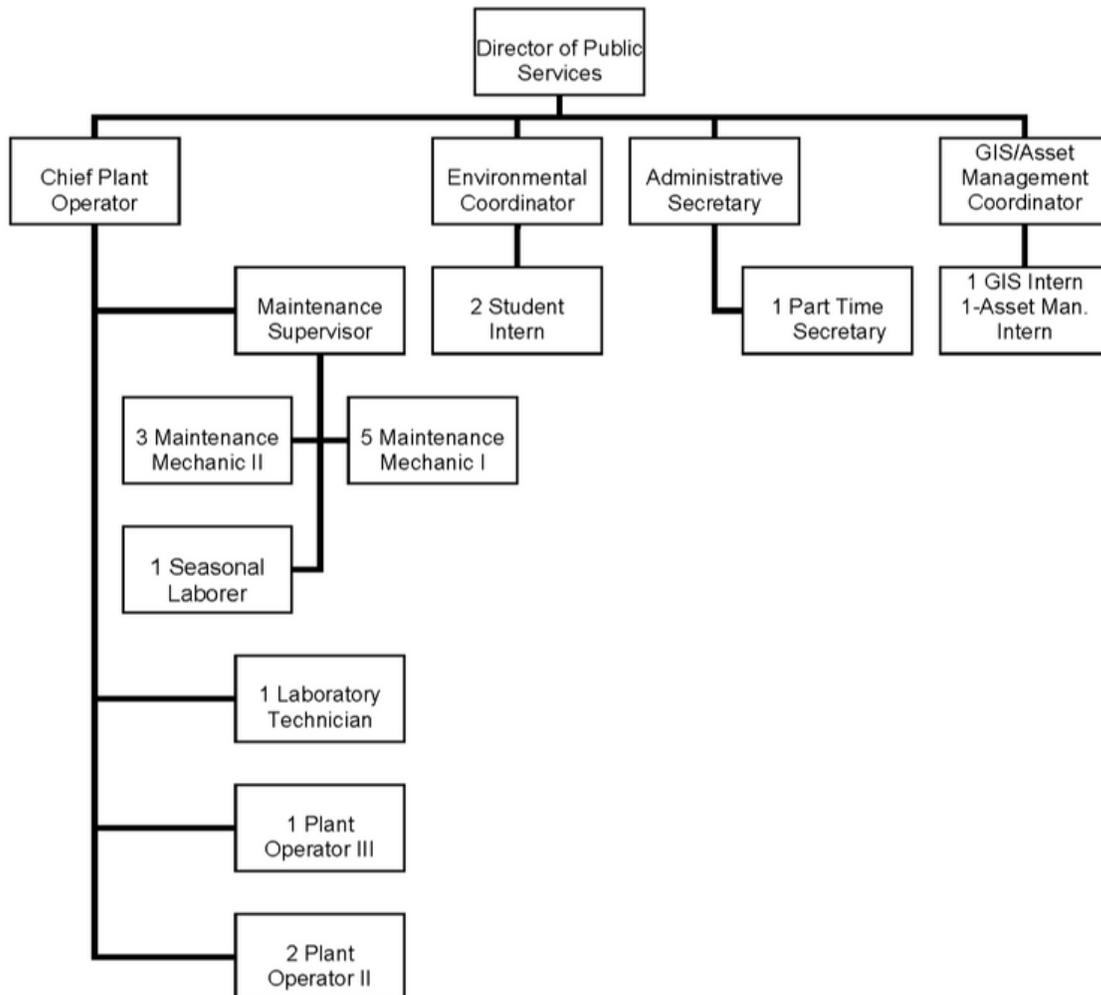
## SEWER FUND (590)

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:

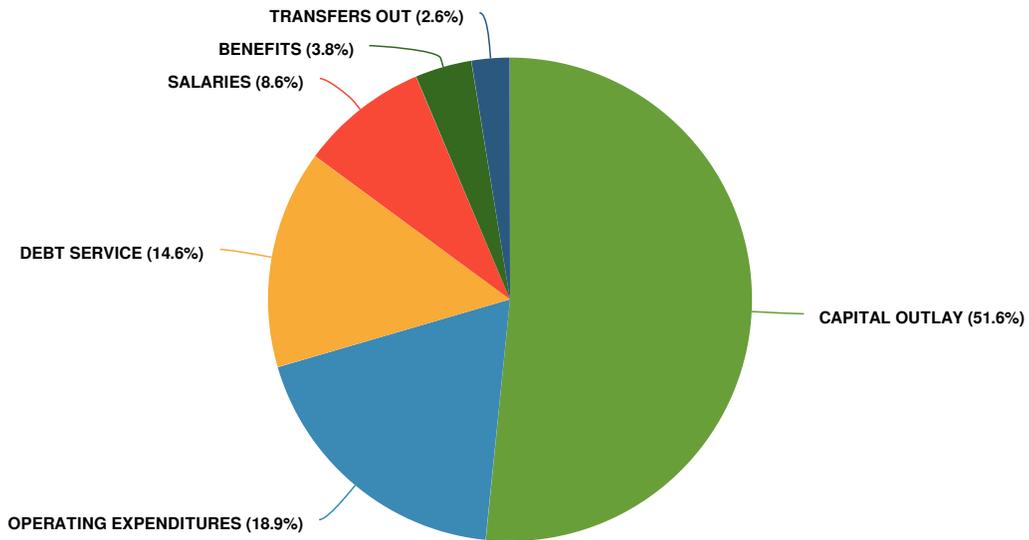
- Sewer Revenue
- Sewer Administration
- Public Services
- Capital Improvement
- General Obligation Debt

## Organization Chart



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
Expense Objects						
SALARIES		\$998,029	\$1,137,516	\$1,282,409	\$1,326,890	\$1,353,530
BENEFITS		\$347,080	\$526,850	\$565,248	\$578,880	\$606,540
OPERATING EXPENDITURES		\$4,561,650	\$2,909,828	\$2,825,409	\$2,956,350	\$3,091,480
CAPITAL OUTLAY		\$6,230	\$3,007,890	\$7,722,780	\$3,045,000	\$10,060,000
DEBT SERVICE		\$476,948	\$2,414,898	\$2,186,664	\$2,516,200	\$2,649,600
TRANSFERS OUT		\$375,510	\$361,470	\$383,040	\$402,200	\$414,270
<b>Total Expense Objects:</b>		<b>\$6,765,447</b>	<b>\$10,358,452</b>	<b>\$14,965,550</b>	<b>\$10,825,520</b>	<b>\$18,175,420</b>

# Sewer Fund Admin Expenses

## 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 2023 budget requests expenditures of \$748,760 an increase of \$30,110 (+4.2%) from the 2022 budget. These increases are due to labor, insurance, and retiree benefits.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
BOARD OF APPEALS-PER DIEM	590-548.00- 705.000	\$0	\$600	\$600	\$600	\$600
<b>Total SALARIES:</b>		<b>\$0</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>
<b>BENEFITS</b>						
UNEMPLOYMENT- REIMBURSEMENT	590-548.00- 720.000	\$5,285	\$2,000	\$2,000	\$2,000	\$2,000
<b>Total BENEFITS:</b>		<b>\$5,285</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	590-548.00- 726.000	\$0	\$0	\$1,000	\$1,000	\$1,000
LEGAL FEES	590-548.00- 801.000	\$18,106	\$28,000	\$23,900	\$25,100	\$26,360
POSTAGE	590-548.00- 803.000	\$35,839	\$37,000	\$40,700	\$42,740	\$44,880
AUDIT FEES	590-548.00- 807.000	\$8,307	\$8,510	\$8,690	\$8,870	\$9,050
INSURANCE & BONDS	590-548.00- 810.000	\$69,965	\$73,500	\$77,180	\$81,040	\$85,100
CONTRACTUAL SERVICES	590-548.00- 818.000	\$18,236	\$24,680	\$29,509	\$30,990	\$32,540
RETIREE'S BENEFITS	590-548.00- 874.000	\$51,118	\$166,950	\$178,640	\$187,580	\$196,960
PUBLISHING/LEGAL NOTICES	590-548.00- 902.000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
MISCELLANEOUS	590-548.00- 956.000	\$0	\$2,500	\$2,500	\$2,500	\$2,500



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Total OPERATING EXPENDITURES:</b>		<b>\$201,571</b>	<b>\$342,140</b>	<b>\$363,119</b>	<b>\$380,820</b>	<b>\$399,390</b>
<b>TRANSFERS OUT</b>						
TRANS OUT TO GEN FUND	590-548.00-995.101	\$375,510	\$361,470	\$383,040	\$402,200	\$414,270
<b>Total TRANSFERS OUT:</b>		<b>\$375,510</b>	<b>\$361,470</b>	<b>\$383,040</b>	<b>\$402,200</b>	<b>\$414,270</b>
<b>Total Expense Objects:</b>		<b>\$582,365</b>	<b>\$706,210</b>	<b>\$748,759</b>	<b>\$785,620</b>	<b>\$816,260</b>

# Department of Public Service Expenses

## 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 2023 Goals

- A. Continuing generator replacements
- B. Concrete repairs
- C. Roof repairs
- D. Sewer replacement/rehabilitation

### Resources Needed

The attached year 2023 budget requests expenditures of \$4,987,350, an increase of \$262,100 (+5.5%) from the 2022 projected budget (\$4,725,250) but a 3.8% decrease over the initial 2022 budget (\$5,184,700). Increases are due to labor, chemical, and sludge hauling costs. The 2024 forecast projects an overall increase of 2% and the 2025 forecast estimates an increase of 10.6% due to increased capital outlay.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	590-558.00-703.000	\$877,397	\$976,470	\$1,089,281	\$1,129,640	\$1,152,340
PART TIME HELP	590-558.00-703.005	\$0	\$48,394	\$77,397	\$79,150	\$80,740
OVERTIME	590-558.00-703.010	\$120,632	\$112,053	\$115,130	\$117,500	\$119,850
<b>Total SALARIES:</b>		<b>\$998,029</b>	<b>\$1,136,916</b>	<b>\$1,281,809</b>	<b>\$1,326,290</b>	<b>\$1,352,930</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	590-558.00-715.000	\$74,741	\$97,940	\$100,164	\$102,900	\$104,960
HEALTH INSURANCE	590-558.00-716.000	\$137,241	\$242,750	\$284,395	\$280,530	\$301,570
DENTAL INSURANCE	590-558.00-716.010	\$11,152	\$16,020	\$17,016	\$17,670	\$19,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
LIFE INSURANCE	590-558.00-717.000	\$4,381	\$5,620	\$5,757	\$6,210	\$6,340
PENSION CONTRIBUTION	590-558.00-718.000	\$94,648	\$134,000	\$135,477	\$144,930	\$147,830
DISABILITY INSURANCE	590-558.00-719.000	\$6,436	\$8,730	\$8,375	\$9,640	\$9,840
WORKERS COMP	590-558.00-724.000	\$13,197	\$19,790	\$12,064	\$15,000	\$15,000
<b>Total BENEFITS:</b>		<b>\$341,796</b>	<b>\$524,850</b>	<b>\$563,248</b>	<b>\$576,880</b>	<b>\$604,540</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	590-558.00-726.000	\$4,247	\$12,850	\$13,814	\$14,100	\$14,390
CERTIFICATION	590-558.00-728.000	\$900	\$900	\$900	\$900	\$900
GASOLINE	590-558.00-730.000	\$21,161	\$55,000	\$57,750	\$60,640	\$63,680
FUEL OIL	590-558.00-732.000	\$0	\$8,400	\$8,820	\$9,270	\$9,740
UNIFORMS	590-558.00-734.000	\$9,427	\$15,700	\$16,485	\$16,910	\$17,340
COMPUTER EXPENSES	590-558.00-740.010	\$54,168	\$61,200	\$64,260	\$67,480	\$70,860
OTHER OPERATING EXPENSES	590-558.00-741.000	\$7,912	\$19,000	\$19,950	\$20,450	\$20,970
LABORATORY SUPPLIES	590-558.00-742.000	\$28,660	\$57,500	\$63,250	\$64,840	\$66,470
TREATMENT CHEMICALS	590-558.00-743.000	\$189,839	\$389,408	\$428,349	\$449,770	\$472,260
OFF-SITE LAB TESTING	590-558.00-745.000	\$39,333	\$32,500	\$34,125	\$34,990	\$35,870
SAFETY EQUIPMENT AND SUPPLIES	590-558.00-775.003	\$15,645	\$23,500	\$24,675	\$24,700	\$25,320
ENGINEERING SERVICES	590-558.00-805.000	\$142,507	\$170,000	\$170,000	\$174,250	\$178,610
CONTRACTUAL SERVICES	590-558.00-818.000	\$5,581	\$7,030	\$7,382	\$7,580	\$7,770
CONTRACTUAL SERV-SAFETY PGM	590-558.00-818.015	\$3,659	\$11,000	\$11,000	\$11,280	\$11,570
LAND APPLICATION	590-558.00-818.220	\$45,240	\$190,320	\$199,836	\$209,840	\$220,340
SOLID WASTE DISPOSAL	590-558.00-818.225	\$23,521	\$34,450	\$36,173	\$37,990	\$39,890
UTILITY NETWORK COMMUNICATIONS	590-558.00-852.000	\$129,247	\$224,000	\$153,000	\$160,650	\$168,690
TELEPHONE/COMMUNICATIONS	590-558.00-853.000	\$21,510	\$24,575	\$25,804	\$27,110	\$28,470
MILEAGE	590-558.00-870.000	\$0	\$1,000	\$1,000	\$1,110	\$1,170
COMMUNITY OUTREACH PROGRAMS	590-558.00-880.000	\$17,053	\$20,500	\$21,530	\$22,610	\$23,750



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
UTILITIES - WATER	590-558.00-921.030	\$18,188	\$25,140	\$26,400	\$27,720	\$29,110
UTILITIES - SEWER	590-558.00-921.035	\$2,056	\$2,610	\$2,690	\$2,780	\$2,870
UTILITIES - ELECTRIC	590-558.00-921.040	\$248,329	\$315,000	\$330,750	\$347,290	\$364,660
UTILITIES - GAS	590-558.00-921.045	\$41,846	\$75,130	\$80,770	\$84,810	\$89,060
REGULATORY FEES	590-558.00-928.000	\$13,710	\$14,930	\$14,889	\$15,640	\$16,430
BUILDING MAINTENANCE & REPAIRS	590-558.00-930.000	\$11,196	\$19,200	\$19,200	\$19,680	\$20,180
REPAIRS & MAINTENANCE - L.S.	590-558.00-930.015	\$35,941	\$75,000	\$40,000	\$41,000	\$42,030
REPAIRS & MAINTENANCE - C.S.	590-558.00-930.016	\$58,907	\$50,000	\$50,000	\$55,130	\$57,890
EQUIPMENT MAIN & REPAIR	590-558.00-930.020	\$88,084	\$117,000	\$125,775	\$132,070	\$138,680
BLDG MAIN & REPAIR-CONTRACTED	590-558.00-930.040	\$109,901	\$239,090	\$240,510	\$252,540	\$265,170
EQUIPMENT MAIN/REPR-CONTRACTED	590-558.00-930.050	\$172,695	\$231,510	\$131,510	\$138,090	\$145,000
VEHICLE REPAIR/MAINTENANCE	590-558.00-931.000	\$6,691	\$5,500	\$5,500	\$5,780	\$6,070
MISCELLANEOUS	590-558.00-956.000	\$4,319	\$5,200	\$5,200	\$5,460	\$5,740
EDUCATION & TRAINING	590-558.00-960.000	\$16,410	\$26,745	\$24,195	\$24,200	\$24,200
EDUCATION & TRAIN-SAFETY PGM.	590-558.00-960.015	\$0	\$5,500	\$5,500	\$5,500	\$5,500
TWP PROP-DRAIN/TAX/SAD	590-558.00-962.000	\$690	\$1,300	\$1,300	\$1,370	\$1,440
<b>Total OPERATING EXPENDITURES:</b>		<b>\$1,588,574</b>	<b>\$2,567,688</b>	<b>\$2,462,290</b>	<b>\$2,575,530</b>	<b>\$2,692,090</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	590-558.00-970.000	\$0	\$495,797	\$680,000	\$600,000	\$965,000
REPLACEMENT FUND ALLOCATION	590-558.00-981.000	\$162	\$0	\$0	\$0	\$0
<b>Total CAPITAL OUTLAY:</b>		<b>\$162</b>	<b>\$495,797</b>	<b>\$680,000</b>	<b>\$600,000</b>	<b>\$965,000</b>
<b>Total Expense Objects:</b>		<b>\$2,928,560</b>	<b>\$4,725,251</b>	<b>\$4,987,347</b>	<b>\$5,078,700</b>	<b>\$5,614,560</b>



# Sewer Capital Improvements

## 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. Replace assets as needed according to the Township’s Management Plan. 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 2023 Goals

- A. Construct
  - a. Solids handling building
  - b. Combined heat and power

### Resources Needed

The attached year 2023 budget requests expenditures of \$7,042,780. \$2,000,000 funded by American Rescue Plan Act money and \$5,500,000 from a 2023 bond.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>CAPITAL OUTLAY</b>						
GRIT IMPROVEMENTS	590-578.01-805.341-2018TREATM	\$0	\$0	\$0	\$235,000	\$235,000
EVOQUA COVER REHAB	590-578.01-805.342	\$0	\$0	\$0	\$110,000	\$110,000
TERTIARY TANK CRACK REPAIRS	590-578.01-805.345-2018TREATM	\$744	\$12,520	\$0	\$0	\$0
SECONDARY CLARIFIER REHAB	590-578.01-805.346-2018TREATM	\$0	\$28,170	\$0	\$0	\$0
INFLUENT SCREW PUMP REPLACEMT	590-578.01-805.347-2018TREATM	\$284	\$3,130	\$0	\$0	\$0
FEED SEQUENCING TANK MIXING IMPR	590-578.01-805.348-2018TREATM	\$653	\$3,130	\$0	\$0	\$0
AERATION TANK MIXING	590-578.01-805.350-2018TREATM	\$0	\$15,650	\$0	\$0	\$0
SOLIDS HANDLING BUILDING	590-578.01-805.355	\$0	\$125,853	\$325,000	\$0	\$0
DIGESTER HEAT	590-578.01-805.356	\$0	\$10,000	\$0	\$0	\$0
SLUDGE DEWATERING	590-578.01-805.359	\$0	\$10,000	\$0	\$0	\$0
DEWATERED SLUDGE STORAGE	590-578.01-805.360	\$0	\$2,490	\$0	\$0	\$0
CONCENTRATED WASTE HANDLING	590-578.01-805.361	\$0	\$242,020	\$259,410	\$0	\$0
BIOGAS UTILIZATION	590-578.01-805.363	\$0	\$171,960	\$130,000	\$130,000	\$130,000



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
BIOGAS STORAGE ENGINEERING	590-578.01-805.366	\$0	\$0	\$0	\$100,000	\$100,000
GENERATOR INTERCONNECTION ENG	590-578.01-805.367	\$0	\$0	\$0	\$200,000	\$200,000
PINETREE RD FORCEMAIN	590-578.01-805.368	\$0	\$0	\$0	\$70,000	\$70,000
GRIT IMPROVEMENTS	590-578.01-976.341-2018TREATM	\$0	\$0	\$0	\$0	\$1,800,000
EVOQUA COVER REPLACEMENT	590-578.01-976.342	\$0	\$0	\$0	\$0	\$790,000
TERTIARY TANK CRACK REPAIRS	590-578.01-976.345-2018TREATM	\$1,443	\$27,390	\$0	\$0	\$0
SECONDARY CLARIFIER REHAB	590-578.01-976.346-2018TREATM	\$0	\$225,890	\$0	\$0	\$0
INFLUENT SCREW PUMP REPLACEMT	590-578.01-976.347-2018TREATM	\$1,009	\$36,020	\$0	\$0	\$0
FEED SEQUENCING TANK MIXING IMPR	590-578.01-976.348-2018TREATM	\$1,936	\$55,370	\$0	\$0	\$0
HONEYWELL-SEC & FIRE SYSTEM	590-578.01-976.350-2018TREATM	\$0	\$161,930	\$0	\$0	\$0
AERATION TANK MIXING	590-578.01-976.354-2018TREATM	\$0	\$40,930	\$0	\$0	\$0
SOLIDS HANDLING BUILDING	590-578.01-976.355	\$0	\$0	\$2,928,370	\$0	\$0
CONCENTRATED WASTE HANDLING	590-578.01-976.361	\$0	\$0	\$1,800,000	\$0	\$0
BIOGAS UTILIZATION	590-578.01-976.363	\$0	\$0	\$1,600,000	\$1,600,000	\$1,600,000
EFFLUENT PIPE REPLACEMT	590-578.01-976.365	\$0	\$1,339,640	\$0	\$0	\$0
BIOGAS STORAGE	590-578.01-976.366	\$0	\$0	\$0	\$0	\$800,000
GENERATOR INTERCONNECTION	590-578.01-976.367	\$0	\$0	\$0	\$0	\$2,400,000
PINETREE RD FORCEMAIN	590-578.01-976.368	\$0	\$0	\$0	\$0	\$860,000
<b>Total CAPITAL OUTLAY:</b>		<b>\$6,067</b>	<b>\$2,512,093</b>	<b>\$7,042,780</b>	<b>\$2,445,000</b>	<b>\$9,095,000</b>
<b>Total Expense Objects:</b>		<b>\$6,067</b>	<b>\$2,512,093</b>	<b>\$7,042,780</b>	<b>\$2,445,000</b>	<b>\$9,095,000</b>

# Sewer Bond Payments

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

Original Amt Year Description

- \$9,850,000 2007 Sanitary Sewer SRF #1 Revenue Bonds
- \$8,400,000 2010 Sanitary Sewer SRF #2 Revenue Bonds
- \$1,585,000 2014 Sanitary Sewer 2014 Refunded Bonds
- \$ 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
- \$5,500,000 2023 2023 Bond-estimate

**Resources Needed**

The 2023 budget requests expenditures of \$2,186,664. The 2023 budget includes interest only on the 2023 bond issue.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>DEBT SERVICE</b>						
PRINCIPAL	590-588.01-991.000	\$0	\$1,971,409	\$1,635,775	\$1,986,380	\$1,997,520
PAYING AGENT FEES	590-588.01-993.000	\$500	\$500	\$1,000	\$1,000	\$1,000
INTEREST	590-588.01-994.000	\$476,448	\$442,989	\$549,889	\$528,820	\$651,080
<b>Total DEBT SERVICE:</b>		<b>\$476,948</b>	<b>\$2,414,898</b>	<b>\$2,186,664</b>	<b>\$2,516,200</b>	<b>\$2,649,600</b>
<b>Total Expense Objects:</b>		<b>\$476,948</b>	<b>\$2,414,898</b>	<b>\$2,186,664</b>	<b>\$2,516,200</b>	<b>\$2,649,600</b>



# **DOWNTOWN DEVELOPMENT AUTHORITY**

## **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

## 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
- Promote and enhance 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, *HoltNow* publication, and other community events and activities as Board of Directors member
- Continue to prepare and distribute *HoltNow* 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

## 2022 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties
- Enhance Esker Landing Park
- Work with Parks & Recreation to stock Cedar Lake and pond at Valhalla Park with fish
- 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

# DDA Administration

## 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 2023 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 2023 budget requests expenditures of \$178,860. Forecast for 2024 \$182,050 and 2025 \$185,000.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
PART TIME HELP	248-728.00-703.005	\$83,670	\$83,230	\$87,529	\$88,600	\$89,700
<b>Total SALARIES:</b>		<b>\$83,670</b>	<b>\$83,230</b>	<b>\$87,529</b>	<b>\$88,600</b>	<b>\$89,700</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	248-728.00-715.000	\$1,213	\$1,210	\$1,269	\$1,290	\$1,300
PENSION CONTRIBUTION	248-728.00-718.000	\$2,510	\$2,500	\$2,506	\$2,540	\$2,570
WORKERS COMP	248-728.00-724.000	\$212	\$370	\$377	\$390	\$400
<b>Total BENEFITS:</b>		<b>\$3,936</b>	<b>\$4,080</b>	<b>\$4,152</b>	<b>\$4,220</b>	<b>\$4,270</b>
<b>OPERATING EXPENDITURES</b>						
OFFICE SUPPLIES	248-728.00-726.000	\$362	\$1,000	\$1,000	\$1,000	\$1,000
LEGAL FEES	248-728.00-801.000	\$12,334	\$15,000	\$15,000	\$15,000	\$15,000
DUES AND SUBSCRIPTIONS	248-728.00-802.005	\$2,058	\$1,500	\$1,500	\$1,600	\$1,600
POSTAGE	248-728.00-803.000	\$20	\$50	\$50	\$50	\$50
AUDIT FEES	248-728.00-807.000	\$2,343	\$2,370	\$2,400	\$2,500	\$2,600

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
INSURANCE & BONDS	248-728.00-810.000	\$3,588	\$3,800	\$3,800	\$3,800	\$3,800
CONTRACTUAL SERVICES	248-728.00-818.000	\$10,913	\$25,000	\$20,000	\$20,000	\$20,000
TELEPHONE/COMMUNICATIONS	248-728.00-853.000	\$2,645	\$3,000	\$3,000	\$3,000	\$3,000
MILEAGE	248-728.00-870.000	\$275	\$500	\$500	\$500	\$500
PRINTING AND PUBLISHING	248-728.00-902.005	\$82	\$100	\$100	\$100	\$100
UTILITIES - WATER	248-728.00-921.030	\$530	\$1,000	\$900	\$1,100	\$1,200
UTILITIES - SEWER	248-728.00-921.035	\$908	\$1,000	\$1,000	\$1,100	\$1,200
UTILITIES - ELECTRIC	248-728.00-921.040	\$5,528	\$7,000	\$7,030	\$7,500	\$8,000
ELECTRIC-CHARGING STATIONS	248-728.00-921.041	\$955	\$5,000	\$5,500	\$5,980	\$6,480
UTILITIES - GAS	248-728.00-921.045	\$2,745	\$4,100	\$4,200	\$4,500	\$5,000
BUILDING MAINTENANCE & REPAIRS	248-728.00-930.000	\$2,355	\$2,700	\$2,700	\$3,000	\$3,000
MISCELLANEOUS	248-728.00-956.000	\$2,192	\$1,500	\$1,500	\$1,500	\$1,500
EDUCATION & TRAINING	248-728.00-960.000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
TWP PROP-DRAIN/TAX/SAD	248-728.00-962.000	\$3,566	\$15,000	\$15,000	\$15,000	\$15,000
TAX ADJUSTMENTS TO COUNTY/TWP	248-728.00-964.000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$53,397</b>	<b>\$91,620</b>	<b>\$87,180</b>	<b>\$89,230</b>	<b>\$91,030</b>
<b>Total Expense Objects:</b>		<b>\$141,003</b>	<b>\$178,930</b>	<b>\$178,861</b>	<b>\$182,050</b>	<b>\$185,000</b>



# DDA Marketing & Promotion

## 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 *HoltNow*, and supporting the Farmers' Market.

### Year 2023 Goals

1. Promote and enhance 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 such as the Holt Food Frenzy
4. Encourage community beautification with the placement of public art and mural

### Resources Needed

The attached year 2023 budget requests expenditures of \$259,720. Forecast for 2024 \$224,680 and 2025 \$228,880.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
PART TIME HELP	248-729.00-703.005	\$53,792	\$57,400	\$59,850	\$61,650	\$63,700
<b>Total SALARIES:</b>		<b>\$53,792</b>	<b>\$57,400</b>	<b>\$59,850</b>	<b>\$61,650</b>	<b>\$63,700</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	248-729.00-715.000	\$4,115	\$4,390	\$4,579	\$4,730	\$4,880
WORKERS COMP INSUR	248-729.00-724.000	\$227	\$260	\$293	\$300	\$300
<b>Total BENEFITS:</b>		<b>\$4,343</b>	<b>\$4,650</b>	<b>\$4,872</b>	<b>\$5,030</b>	<b>\$5,180</b>
<b>OPERATING EXPENDITURES</b>						
DDA ADVERTISING	248-729.00-884.000	\$173,101	\$103,740	\$118,000	\$120,000	\$122,000
FARMERS MARKET	248-729.00-888.000	\$21,858	\$35,000	\$65,000	\$25,000	\$25,000
DOUBLE UP BUCKS	248-729.00-888.002	\$2,298	\$2,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS	248-729.00-956.000	\$11,498	\$9,000	\$9,000	\$10,000	\$10,000
<b>Total OPERATING EXPENDITURES:</b>		<b>\$208,755</b>	<b>\$149,740</b>	<b>\$195,000</b>	<b>\$158,000</b>	<b>\$160,000</b>
<b>Total Expense Objects:</b>		<b>\$266,890</b>	<b>\$211,790</b>	<b>\$259,722</b>	<b>\$224,680</b>	<b>\$228,880</b>



# DDA Infrastructure Projects

## 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 2023 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 2023 budget requests expenditures of \$162,730. Forecasted expenditures for 2024 total \$152,620 and in 2025 total \$25,000.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
<b>DDA INFRASTRUCTURE PROJECTS</b>						
STREETSCAPE REPR & MAINTENANCE	248-736.00-933.000	\$2,600	\$10,000	\$10,000	\$10,000	\$10,000
MISCELLANEOUS	248-736.00-956.000	\$0	\$5,000	\$5,000	\$5,000	\$5,000
COMMUNITY AND ECON DEVELOPMENT	248-736.00-969.016	\$135,444	\$132,840	\$130,230	\$127,620	\$0
<b>Total DDA INFRASTRUCTURE PROJECTS:</b>		<b>\$138,044</b>	<b>\$147,840</b>	<b>\$145,230</b>	<b>\$142,620</b>	<b>\$15,000</b>
<b>Total OPERATING EXPENDITURES:</b>		<b>\$138,044</b>	<b>\$147,840</b>	<b>\$145,230</b>	<b>\$142,620</b>	<b>\$15,000</b>
<b>CAPITAL OUTLAY</b>						
<b>DDA INFRASTRUCTURE PROJECTS</b>						
NON-MOTORIZED PATHWAYS	248-736.00-974.010	\$0	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total DDA INFRASTRUCTURE PROJECTS:</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Total CAPITAL OUTLAY:</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TRANSFERS OUT</b>						
<b>DDA INFRASTRUCTURE PROJECTS</b>						
TRANS OUT TO PARKS FUND	248-736.00-995.208	\$0	\$0	\$7,500	\$0	\$0



Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Total DDA INFRASTRUCTURE PROJECTS:</b>		\$0	\$0	\$7,500	\$0	\$0
<b>Total TRANSFERS OUT:</b>		\$0	\$0	\$7,500	\$0	\$0
<b>Total Expense Objects:</b>		\$138,044	\$157,840	\$162,730	\$152,620	\$25,000



# DDA Capital Outlay

## 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 2023 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 2023 budget requests expenditures of \$200,000.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	248-903.00-970.000	\$5,304	\$0	\$0	\$0	\$0
LAND HELD FOR RESALE	248-903.00-971.010	\$0	\$175,000	\$200,000	\$200,000	\$200,000
FARMERS MARKET-2150 CEDAR	248-903.00-971.134	\$48,023	\$0	\$0	\$0	\$0
<b>Total CAPITAL OUTLAY:</b>		<b>\$53,327</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Total Expense Objects:</b>		<b>\$53,327</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

# 2016 DDA Development

## 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 2023 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 2023 budget requests expenditures of \$225,000 and forecasts 2024 expenditures of \$225,000.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
CONTRACTUAL SERVICES	248-903.05-818.000	\$0	\$1,500	\$0	\$0	\$0
<b>Total OPERATING EXPENDITURES:</b>		<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	248-903.05-970.000	\$84,029	\$225,000	\$225,000	\$225,000	\$0
<b>Total CAPITAL OUTLAY:</b>		<b>\$84,029</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$84,029</b>	<b>\$226,500</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$0</b>

## 2017 DDA Development

**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 2023 budget requests expenditures of \$50,000.

### Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
CONTRACTUAL SERVICES	248-903.17-818.000	\$78,059	\$50,000	\$50,000	\$50,000	\$0
<b>Total OPERATING EXPENDITURES:</b>		<b>\$78,059</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	248-903.17-970.000	\$7,415	\$0	\$0	\$0	\$0
<b>Total CAPITAL OUTLAY:</b>		<b>\$7,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$85,474</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>

# DDA Debt Transfers Out

## 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. The final bond payment is in 2035.
3. 2017 Development bonds issued to facilitate the Realize Cedar project. The final bond payment is in 2035

### Resources Needed

The attached year 2023 budget requests expenditures of \$1,128,630, an increase of \$8,930. The forecast for 2024 is \$1,132,480 and the forecast for 2025 is \$917,200. The debt schedules are determined when the bonds are issued.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>TRANSFERS OUT</b>						
<b>DEBT SERVICE TRANSFERS OUT</b>						
TRANS OUT-2016 DDA REF BONDS	248-906.00-995.391	\$782,574	\$797,850	\$808,170	\$813,650	\$0
TRANS OUT-2016 DDA DEVEL BONDS	248-906.00-995.395	\$110,179	\$108,800	\$107,410	\$105,780	\$109,150
TRANS OUT-REALIZE CEDAR BONDS	248-906.00-995.397	\$213,044	\$213,050	\$213,050	\$213,050	\$808,050
<b>Total DEBT SERVICE TRANSFERS OUT:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>
<b>Total TRANSFERS OUT:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>
<b>Total Expense Objects:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>

# DDA DEBT SERVICE FUND

## DDA DEBT SERVICE (394)

### 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.

In compliance with the new State of Michigan Chart of Accounts, the three current DDA debts have been combined into one fund.

### Resources Needed

The attached year 2023 budget requests expenditures of \$1,128,630.

## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>DEBT SERVICE</b>						
<b>DEBT SERVICE</b>						
PRINCIPAL-2016 REF BONDS	394-906.00-991.391	\$733,337	\$760,340	\$782,830	\$800,830	\$0
PRINCIPAL-2016 DEVEL BONDS	394-906.00-991.395	\$70,000	\$70,000	\$70,000	\$70,000	\$75,000
PRINCIPAL-2017 REALIZE CEDAR BONDS	394-906.00-991.397	\$0	\$0	\$0	\$0	\$595,000
AGENT FEES-2016 DEVEL BONDS	394-906.00-993.395	\$500	\$500	\$500	\$500	\$500
AGENT FEES-2017 REALIZE CEDAR BONDS	394-906.00-993.397	\$500	\$500	\$500	\$500	\$500
INTEREST-2016 REF BONDS	394-906.00-994.391	\$49,237	\$37,510	\$25,340	\$12,820	\$0
INTEREST-2016 DEVEL BONDS	394-906.00-994.395	\$39,679	\$38,300	\$36,910	\$35,280	\$33,650
INTEREST-2017 REALIZE CEDAR BONDS	394-906.00-994.397	\$212,544	\$212,550	\$212,550	\$212,550	\$212,550
<b>Total DEBT SERVICE:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>
<b>Total DEBT SERVICE:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>
<b>Total Expense Objects:</b>		<b>\$1,105,796</b>	<b>\$1,119,700</b>	<b>\$1,128,630</b>	<b>\$1,132,480</b>	<b>\$917,200</b>

# BROWNFIELD REDEVELOPMENT AUTHORITY

**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 2023, tax capture of \$427,540 is anticipated along with \$419,960 of expenditures. For 2024, tax capture of \$453,000 is anticipated along with \$444,420 of expenditures. For 2025, tax capture of \$464,000 is anticipated along with \$455,195 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.



## Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	243-733.00-801.000	\$10,748	\$20,000	\$20,000	\$20,000	\$20,000
AUDIT FEES	243-733.00-807.000	\$213	\$220	\$220	\$220	\$220
PUBLISHING/LEGAL NOTICES	243-733.00-902.000	\$41	\$50	\$50	\$50	\$50
REMEDATION PYMT #4-ESKER SQUARE	243-734.00-964.004	\$0	\$5,670	\$5,320	\$23,700	\$28,500
REMEDATION PYMT #6-WILBY ESTATES	243-734.00-964.006	\$347,796	\$354,900	\$364,580	\$370,000	\$375,000
REMEDATION PYMT #7-4495 HOLT	243-734.00-964.007	\$9,330	\$9,620	\$9,970	\$10,500	\$11,000
REMEDATION PYMT #8-MSUFCU	243-734.00-964.008	\$10,157	\$19,030	\$19,820	\$19,950	\$20,425
<b>Total OPERATING EXPENDITURES:</b>		<b>\$378,285</b>	<b>\$409,490</b>	<b>\$419,960</b>	<b>\$444,420</b>	<b>\$455,195</b>
<b>Total Expense Objects:</b>		<b>\$378,285</b>	<b>\$409,490</b>	<b>\$419,960</b>	<b>\$444,420</b>	<b>\$455,195</b>

## LOCAL BROWNFIELD REVOLVING FUND

**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 2023, tax capture of \$0 is anticipated along with \$101,770 of expenditures. An amendment to the existing Michigan Department of Environment, Great Lakes & Energy Brownfield Grant provides the revenue for this fund. Revenue and expenditures beyond 2023 depends upon the construction progress of Esker Square (Brownfield Plan #4).

### Expenditures by Expense Type

Name	Account ID	FY2021 Actual	FY2022 Projected	FY2023 Budgeted	FY 2024 Forecasted	FY 2025 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	242-735.00-801.000	\$10,000	\$0	\$0	\$0	\$0
AUDIT FEES	242-735.00-807.000	\$213	\$0	\$220	\$220	\$220
CONTRACTUAL SERVICES	242-735.00-818.000	\$843	\$3,000	\$1,500	\$1,500	\$1,500
CONTRACTUAL SERVICES	242-735.00-818.000-DEQGRANT	\$16,355	\$100,000	\$100,000	\$0	\$0
PUBLISHING/LEGAL NOTICES	242-735.00-902.000	\$41	\$0	\$50	\$50	\$50
<b>Total OPERATING EXPENDITURES:</b>		<b>\$27,451</b>	<b>\$103,000</b>	<b>\$101,770</b>	<b>\$1,770</b>	<b>\$1,770</b>
<b>Total Expense Objects:</b>		<b>\$27,451</b>	<b>\$103,000</b>	<b>\$101,770</b>	<b>\$1,770</b>	<b>\$1,770</b>





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# **CAPITAL IMPROVEMENTS**

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## 2023 Capital Improvements Plan Adopted: June 13, 2022

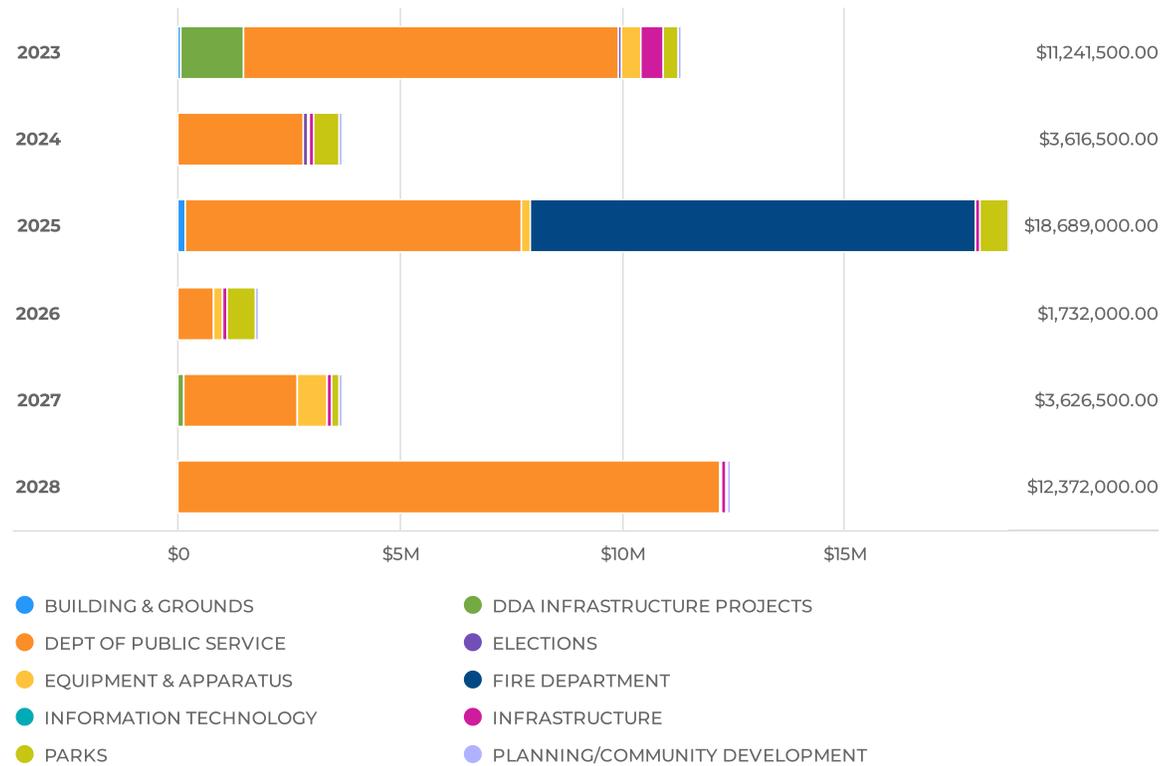
These requests represent potential capital improvements.

### Total Capital Requested

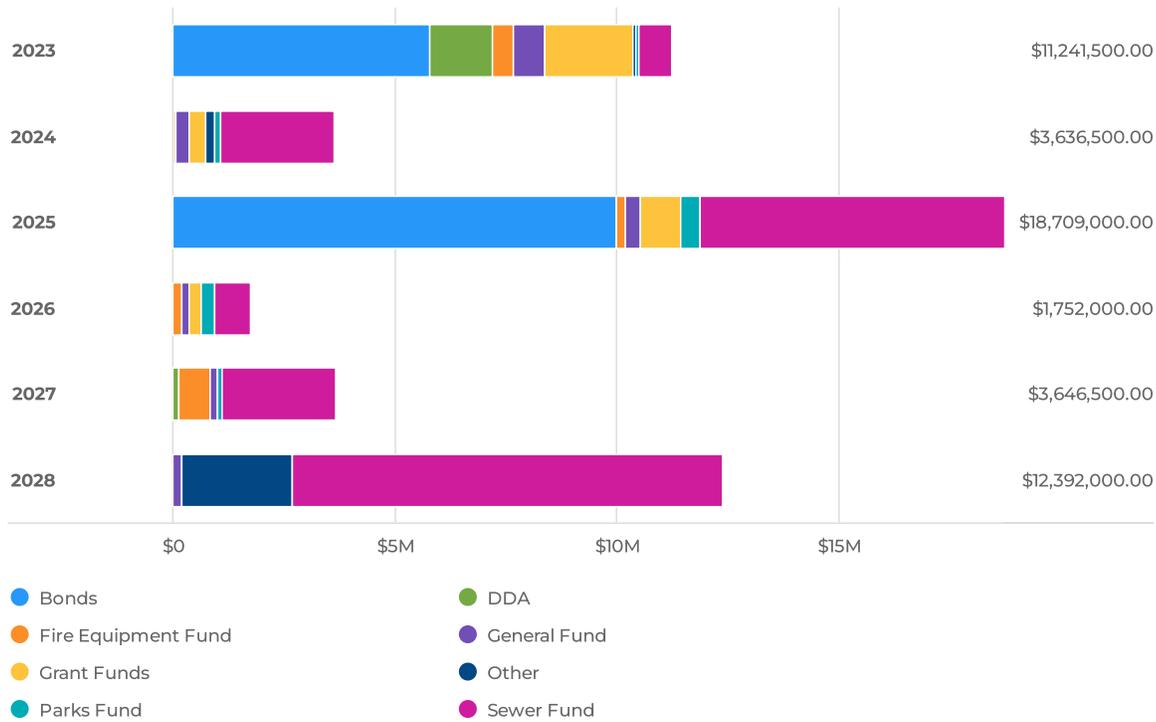
# \$51,277,500

57 Capital Improvement Projects

#### Total Funding Requested by Department



### Total Funding Requested by Source



## INFRASTRUCTURE Requests

### Itemized Requests for 2023-2028

#### Street Improvements

**\$594,000**

Street improvements will occur in conjunction with the Ingham County Road Department on primary streets within the Community.

#### Willoughby Road Sidewalk

**\$400,000**

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...

**Total: \$994,000**



## BUILDING & GROUNDS Requests

### Itemized Requests for 2023-2028

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<b>Columbarium</b>	<b>\$75,000</b>
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This project would include the purchase and installation of a new pre-made columbarium at Maple Ridge Cemetery.

<b>Maintenance Building</b>	<b>\$150,000</b>
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This project would be to improve and/or expand the existing maintenance building located at Valhalla Park.

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**Total: \$225,000**



# DEPT OF PUBLIC SERVICE Requests

## Itemized Requests for 2023-2028

**Analytical Balance Replacement** **\$10,000**

This equipment is used in the POTW lab and needs to be replaced in 2023.

**Autoclave Replacement** **\$25,000**

This equipment is used in the POTW lab and needs to be replaced in 2023.

**Bio-Gas Storage** **\$1,000,000**

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...

**Collection System Improvements** **\$1,150,000**

These projects are ongoing repairs/rehabilitation and replacements to the collection system (sewers). Funds used will include cash generated from the prior year's collection fees and bonds, if needed. The amount in 2023 includes \$150,000+...

**Combined Heat & Power Unit Replacement** **\$1,900,000**

This project is a substitute for the previously listed "Boiler/Generator" project, serving the same purpose with additional benefits. Construction may be paid for using State Revolving Fund (SRF), ARPA, or bond financing. This will be...

**Concrete Repair** **\$500,000**

This project includes the repair or replacement of faulty concrete and mortar and is ongoing.

**DPS/POTW Roadway Repair & Replacement** **\$710,000**

This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.

**Evoqua Cover Rehabilitation** **\$1,010,000**

This project was identified as part of the asset management plan and includes the purchase of a new cover for the digester used in backup processes. This project would be funded through a bond in 2025.

**Generators** **\$150,000**

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 asset management planning process and are expected to occur each year until all...

**Grit Handling** **\$2,800,000**

This project includes the installation of grit handling equipment at the POTW. Design is anticipated to begin in 2024, with construction beginning in 2025.

**Grovenburg Road Forcemain Replacement** **\$400,000**

This project would include replacement of the Grovenburg pump station forcemain.

**Keller Road Sanitary Sewer Replacement** **\$1,300,000**

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. This project has been...

**Keller Road Sewer & Lead Replacement** **\$90,000**

This project would occur concurrently with a potential road project that may be undertaken by the Ingham County Road Department. This project has been postponed indefinitely while the ICRD determines timing of their project. Therefore, it has been...



<b>Pine Tree Road Forcemain</b>	<b>\$1,000,000</b>
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 cash. Design is anticipated to occur in 2024,...	
<b>POTW Electrical Interconnection &amp; Generator Replacement</b>	<b>\$2,800,000</b>
Interconnect the north & south power supplies and replace 2 generators with one larger one.	
<b>POTW Pole Barn Replacement</b>	<b>\$750,500</b>
Replace pole building constructed in 1978. This project would be funded using a cash and would occur over 2 years.	
<b>POTW Solar Array</b>	<b>\$2,500,000</b>
This project would include the installation of a solar array to supply power to the POTW and lift stations. This project would only be advisable if it would be shown that the net operational savings would result in an acceptable payback period.	
<b>Prefeed Tank Cover Repairs</b>	<b>\$150,000</b>
This project would repair the corroded cover for the prefeed tank in the digester complex at the POTW.	
<b>Replace 4" portable pump</b>	<b>\$75,000</b>
Replacement of a portable pump that will be past its useful life and is necessary for operation of POTW/DPS and lift stations.	
<b>Replace Interurban Sewer</b>	<b>\$3,900,000</b>
This project includes replacement of the interurban sewer, which is located approximately along the old "interurban" line adjacent to Cedar Street. The sewer is at the end of its useful life and needs replacement and upgrading.	
<b>Replacement of Camera Truck</b>	<b>\$450,000</b>
Estimated end of useful life.	
<b>Roof Replacements &amp; Repairs</b>	<b>\$400,000</b>
Repair & replace roofs at various DPS/POTW properties. This is ongoing annual program that should conclude in 2024.	
<b>Sludge Dewatering</b>	<b>\$4,450,000</b>
This project would include purchasing and installing equipment to dewater sludge which would enable landfilling or land application and provide dewatered sludge storage.	
<b>Solids Handling Building</b>	<b>\$5,800,000</b>
This project includes the design and construction of a solids handling building that would house the grease handling equipment, and scrappy. Construction may be paid for using State Revolving Fund (SFR), ARP or bond financing. This should be...	
<b>Stormwater Removal Program</b>	<b>\$150,000</b>
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...	
<b>Vactor Truck Replacement</b>	<b>\$500,000</b>
The existing vehicle will be due for replacement.	
<b>Vehicle Purchase</b>	<b>\$420,000</b>
This project includes the ongoing replacement of fleet vehicles. A new dump truck may be purchased in 2023.	
<b>Total: \$34,390,500</b>	



## DDA INFRASTRUCTURE PROJECTS Requests

### Itemized Requests for 2023-2028

<b>Replace Parking Lot at Farmer's Market</b>	<b>\$125,000</b>
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replace parking lot

<b>Strategic Redevelopment</b>	<b>\$1,400,000</b>
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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.

**Total: \$1,525,000**

## EQUIPMENT & APPARATUS Requests

### Itemized Requests for 2023-2028

<b>Re-Chassis/Replace Medic 212</b>	<b>\$250,000</b>
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This project would prioritize the re-chassis of the current ambulance. However, it is possible that new Federal regulations will inhibit this approach and new ambulance purchase will be required. This should be determined soon, but at the time of...

<b>Replace Rescue Truck</b>	<b>\$700,000</b>
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replace

<b>Replace/Re-chassis Medic 213</b>	<b>\$200,000</b>
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replace

<b>Replace/Re-chassis Medic 214</b>	<b>\$200,000</b>
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replace

<b>Replacement of 2014 Tahoe</b>	<b>\$45,000</b>
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replace

<b>SCOTT SCBA Replacement</b>	<b>\$215,000</b>
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Purchase 30 Scott Self Contained Breathing Apparatus (SCBA) harnesses/bottles and rapid intervention packs to upgrade from the current 2007 SCBA and bringing the DTFD into compliance with current NFPA guidelines. A grant was applied for in 2022,...

**Total: \$1,610,000**



# PARKS Requests

## Itemized Requests for 2023-2028

<b>2025 – 2029 Parks Master Plan Update</b>	<b>\$25,000</b>
update of master plan	
<b>Athletic Field Improvements</b>	<b>\$15,000</b>
This project includes improvements necessary at various athletic fields throughout the parks system.	
<b>BMX Pump Track</b>	<b>\$150,000</b>
This project would include construction of a BMX pump track at the skate park. Anticipate seeking grant funding for the project. Township share is estimated here.	
<b>Centennial Farms Park Development</b>	<b>\$150,000</b>
This project includes parking development and accessible outdoor fitness stations. Grant funds would be sought for this project. Amount listed here is anticipated Township match.	
<b>Park Entrance Sign Replacements</b>	<b>\$50,000</b>
This project is for the replacement of signage at the entrance to various parks within the system.	
<b>Parks Capital Equipment Replacement</b>	<b>\$270,000</b>
This project is an ongoing replacement of equipment used in operations of Parks and buildings and grounds. The 2023 project includes the purchase of a new mower and dump truck.	
<b>Playground Upgrades at Kiwanis Park</b>	<b>\$200,000</b>
Donations and volunteer participation would be sought for this project.	
<b>Ram Trailhead Improvements</b>	<b>\$250,000</b>
This project would include improvements to the existing gravel parking lot with accessible spaces, and the development of a restroom facility. Grand funding would be sought from the MDNR at a total project cost of \$250,000, with a 50% Township...	
<b>Replacement of Small Bathroom at Valhalla Park by Ballfields</b>	<b>\$170,000</b>
The current bathroom facility is inadequate and should be replaced with a more functional facility. A Land & Water (LD) awarded through the State of Michigan for this project. Depending on funding source, the Township's share of the...	
<b>Sycamore &amp; Other Trail Bridge Inspection</b>	<b>\$25,000</b>
This project entails utilizing the services of an engineer to evaluate the condition of bridges, decking and other structural components of the trail system to identify needed repairs.	
<b>Upgrade of Playground/Facilities at John Taylor Memorial Park</b>	<b>\$300,000</b>
This project would include parking lot improvements, accessible spaces, pavilion and restroom construction and possible trail improvements. Total project cost is estimated at \$600,000, but funding would be sought from the MDNR Trust Fund with an...	
<b>Valhalla Park Improvements</b>	<b>\$600,000</b>
This would include the development of a walking path around the lake, a new pavilion, and a fishing pier. Grand funds would be sought for this project. Project is anticipated to cost \$600,000, but Township match would be \$300,000.	
<b>Valhalla Pavilion Improvements/Replacements</b>	<b>\$100,000</b>
This project includes roof and structural replacements of the North and South pavilions.	



## PLANNING/COMMUNITY DEVELOPMENT Requests

### Itemized Requests for 2023-2028

**2025 Aerial Imagery** **\$20,000**

2025 will be 5 years after the last aerial imagery was acquired, and the same process of partnership via Tri-County Regional Planning will likely be utilized.

**Total: \$20,000**

## INFORMATION TECHNOLOGY Requests

### Itemized Requests for 2023-2028

**CSC Server Replacement** **\$25,000**

This project will replace the server that provides computer services to the CSC with new equipment.

**Meraki Networking Equipment License Renewal** **\$33,000**

Under the co-termination licensing model, all Meraki networking equipment licenses will need to be renewed in January 2028. The costs will be split between the General Fund, the Sewer Fund and the DDA, based on usage of 35%, 60% and 5%...

**Total: \$58,000**

## FIRE DEPARTMENT Requests

### Itemized Requests for 2023-2028

**Fire Department Renovation** **\$10,000,000**

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...

**Total: \$10,000,000**

## ELECTIONS Requests

### Itemized Requests for 2023-2028

**Ballot Tabulators** **\$150,000**

This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar.

**Total: \$150,000**



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# DEBT

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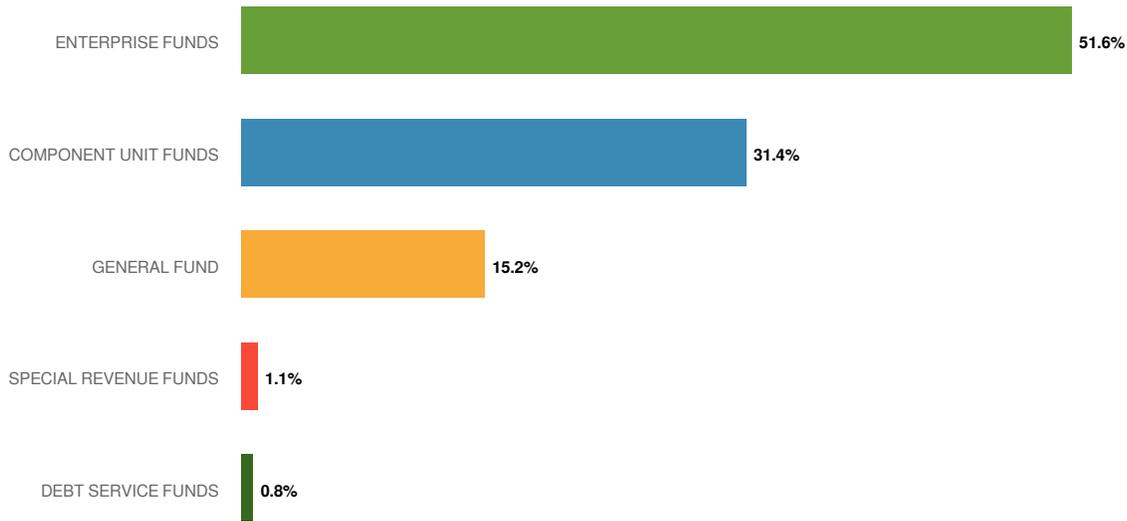
## All Funds Debt Overview



# \$27,352,709

-\$3,290,740 (-10.74% vs. 2022 year)

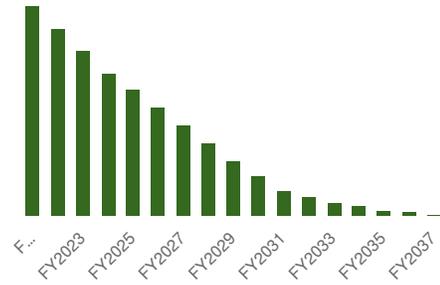
### Debt by Fund



	FY2022	FY2023	FY2024	FY2025
<b>All Funds</b>	—	—	—	—
GENERAL FUND	\$4,705,602	\$4,145,510	\$3,592,537	\$3,165,554
SPECIAL REVENUE FUNDS	\$510,447	\$293,399	\$148,499	\$0
COMPONENT UNIT FUNDS	\$9,433,646	\$8,580,821	\$7,710,000	\$7,040,000
ENTERPRISE FUNDS	\$15,743,754	\$14,107,979	\$12,431,600	\$10,992,600
DEBT SERVICE FUNDS	\$250,000	\$225,000	\$200,000	\$175,000
<b>Total All Funds:</b>	<b>\$30,643,449</b>	<b>\$27,352,709</b>	<b>\$24,082,636</b>	<b>\$21,373,154</b>

## GENERAL FUND

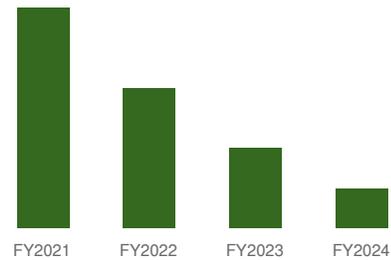
The General Fund debt is for the 2013 Capital Improvement Bonds issued for the Sycamore Trail, Qualified Energy bonds issued for energy efficiency improvements, and for drain assessments paid to Ingham County.



	FY2022	FY2023	% Change
<b>GENERAL FUND</b>	—	—	
GENERAL FUND	\$4,705,602	\$4,145,510	-11.9%
<b>Total GENERAL FUND:</b>	<b>\$4,705,602</b>	<b>\$4,145,510</b>	<b>-11.9%</b>

## SPECIAL REVENUE FUNDS

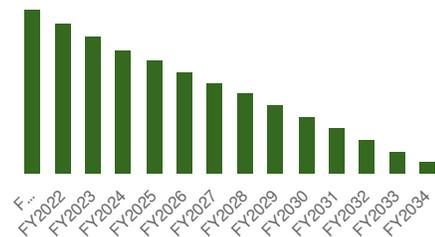
This debt is incurred by the Fire EMS Equipment and Vehicle Fund for the purchase of EMS and fire fighting equipment.



	FY2022	FY2023	% Change
<b>SPECIAL REVENUE FUNDS</b>	—	—	
FIRE EMS EQUIP & VEHICLE FUND	\$510,447	\$293,399	-42.5%
WATER IMPROVEMENT FUND	\$0	\$0	0%
<b>Total SPECIAL REVENUE FUNDS:</b>	<b>\$510,447</b>	<b>\$293,399</b>	<b>-42.5%</b>

## COMPONENT UNIT FUNDS

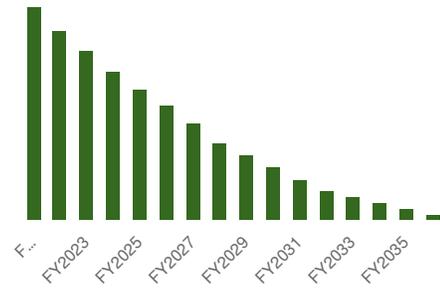
The Downtown Development Authority has three bonds incurred to develop and improve land and infrastructure in the DDA district.



	FY2022	FY2023	% Change
<b>COMPONENT UNIT FUNDS</b>	—	—	
DOWNTOWN DEVELOPMENT AUTHORITY	\$9,433,646	\$8,580,821	-9%
<b>Total COMPONENT UNIT FUNDS:</b>	<b>\$9,433,646</b>	<b>\$8,580,821</b>	<b>-9%</b>

## ENTERPRISE FUNDS

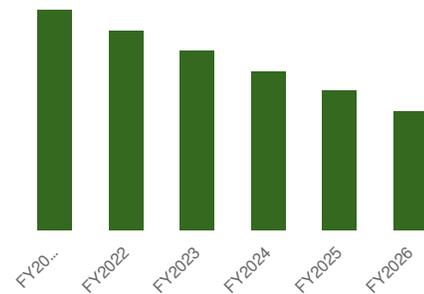
The Sewer Fund has multiple bonds which have been used to upgrade sewer infrastructure. See debt details for information on the individual bonds.



	FY2022	FY2023	% Change
<b>ENTERPRISE FUNDS</b>	—	—	
SEWER FUND	\$15,743,754	\$14,107,979	-10.4%
<b>Total ENTERPRISE FUNDS:</b>	<b>\$15,743,754</b>	<b>\$14,107,979</b>	<b>-10.4%</b>

## DEBT SERVICE FUNDS

This debt is for the Street Improvement Special Assessment District. Payments are made from assessments on the benefiting property owners.



	FY2022	FY2023	% Change
<b>DEBT SERVICE FUNDS</b>	—	—	
SPECIAL ASSMT STREET IMPR DEBT SERVICE	\$250,000	\$225,000	-10%
<b>Total DEBT SERVICE FUNDS:</b>	<b>\$250,000</b>	<b>\$225,000</b>	<b>-10%</b>

## Debt Snapshot



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..

### **Revenue Bonds**

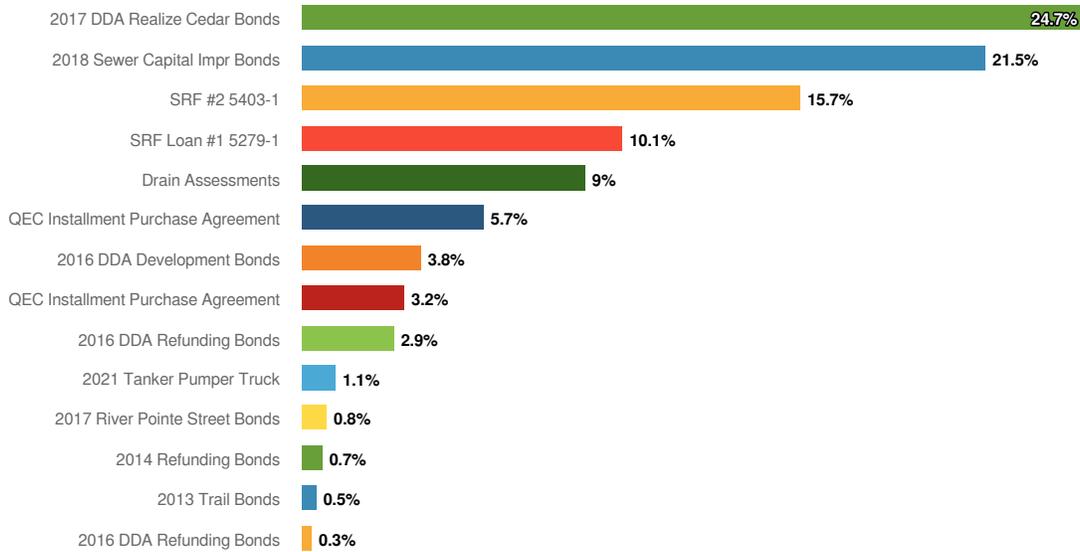
These bonds are secured by the revenues generated from the facility financed by the bonds.

### **Other**

The Township can also incur debt through installment purchase agreements and borrow for special assessment districts. The Township is assessed by the Ingham County Drain Commission for its share of multi-year drain assessments.

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 22,198,682 is 20% of the legal debt limit of \$108,641,172.

## Debt by Type



	FY2022	FY2023	FY2024	FY2025
<b>Debt</b>	—	—	—	—
2013 Trail Bonds	\$250,000	\$125,000	\$0	\$0
QEC Installment Purchase Agreement	\$1,737,600	\$1,571,200	\$1,398,400	\$1,222,400
Drain Assessments	\$2,718,002	\$2,449,310	\$2,194,137	\$1,943,154
2021 Tanker Pumper Truck	\$434,787	\$293,399	\$148,499	\$0
Stryker Equipment	\$75,660	\$0	\$0	\$0
2016 Water Sewer Refunding Bonds	\$0	\$0	\$0	\$0
2017 River Pointe Street Bonds	\$250,000	\$225,000	\$200,000	\$175,000
2016 DDA Refunding Bonds	\$176,354	\$89,179	\$0	\$0
2016 Water Sewer Refunding Bonds	\$0	\$0	\$0	\$0
2014 Refunding Bonds	\$355,000	\$180,000	\$0	\$0
SRF Loan #1 5279-1	\$3,290,000	\$2,765,000	\$2,230,000	\$1,685,000
SRF #2 5403-1	\$4,720,000	\$4,300,000	\$3,870,000	\$3,425,000
2018 Sewer Capital Impr Bonds	\$6,225,000	\$5,890,000	\$5,545,000	\$5,195,000
QEC Installment Purchase Agreement	\$977,400	\$883,800	\$786,600	\$687,600
2016 DDA Refunding Bonds	\$1,583,646	\$800,821	\$0	\$0
2016 DDA Development Bonds	\$1,100,000	\$1,030,000	\$960,000	\$885,000
2017 DDA Realize Cedar Bonds	\$6,750,000	\$6,750,000	\$6,750,000	\$6,155,000
<b>Total Debt:</b>	<b>\$30,643,449</b>	<b>\$27,352,709</b>	<b>\$24,082,636</b>	<b>\$21,373,154</b>



## 2013 Trail Bonds

- 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.

	FY2021	FY2022	FY2023
<b>2013 Trail Bonds</b>	—	—	—
2013 Trail Bonds	\$375,000	\$250,000	\$125,000
<b>Total 2013 Trail Bonds:</b>	<b>\$375,000</b>	<b>\$250,000</b>	<b>\$125,000</b>

## QEC Installment Purchase Agreement

- 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. This is the General Fund portion.

	FY2022	FY2023	FY2024	FY2025
<b>QEC Installment Purchase Agreement</b>	—	—	—	—
QEC Installment Purchase Agreement	\$1,737,600	\$1,571,200	\$1,398,400	\$1,222,400
<b>Total QEC Installment Purchase Agreement:</b>	<b>\$1,737,600</b>	<b>\$1,571,200</b>	<b>\$1,398,400</b>	<b>\$1,222,400</b>

## Drain Assessments

- The Township is assessed by the Ingham County Drain Commission for multi-year drain assessments. At 12/31/21 the Township had a balance of \$2,998,886 for eleven of the largest assessments. The balance changes as assessments are added and paid off. Payments are made from the General Fund.

	FY2022	FY2023	FY2024	FY2025
<b>Drain Assessments</b>	—	—	—	—
Drain Assessments	\$2,718,002	\$2,449,310	\$2,194,137	\$1,943,154
<b>Total Drain Assessments:</b>	<b>\$2,718,002</b>	<b>\$2,449,310</b>	<b>\$2,194,137</b>	<b>\$1,943,154</b>

## 2021 Tanker Pumper Truck

- 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.

	FY2022	FY2023	FY2024
<b>2021 Tanker Pumper Truck</b>	—	—	—
2021 Tanker Pumper Truck	\$434,787	\$293,399	\$148,499
<b>Total 2021 Tanker Pumper Truck:</b>	<b>\$434,787</b>	<b>\$293,399</b>	<b>\$148,499</b>



## 2017 River Pointe Street Bonds

- 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.

	FY2022	FY2023	FY2024	FY2025
<b>2017 River Pointe Street Bonds</b>	—	—	—	—
2017 River Pointe Street Bonds	\$250,000	\$225,000	\$200,000	\$175,000
<b>Total 2017 River Pointe Street Bonds:</b>	<b>\$250,000</b>	<b>\$225,000</b>	<b>\$200,000</b>	<b>\$175,000</b>

## 2016 DDA Refunding Bonds

- 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. This is the DDA portion.

	FY2022	FY2023
<b>2016 DDA Refunding Bonds</b>	—	—
2016 DDA Refunding Bonds	\$176,354	\$89,179
<b>Total 2016 DDA Refunding Bonds:</b>	<b>\$176,354</b>	<b>\$89,179</b>

## 2014 Refunding Bonds

- 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.

	FY2022	FY2023
<b>2014 Refunding Bonds</b>	—	—
2014 Refunding Bonds	\$355,000	\$180,000
<b>Total 2014 Refunding Bonds:</b>	<b>\$355,000</b>	<b>\$180,000</b>

## SRF Loan #1 5279-1

- From 2007-2010 the Township borrowed \$9,850,000 State Revolving Loan Fund to finance sewer improvements. The bonds mature in 2028.

	FY2022	FY2023	FY2024	FY2025
<b>SRF Loan #1 5279-1</b>	—	—	—	—
SRF Loan #1 5279-1	\$3,290,000	\$2,765,000	\$2,230,000	\$1,685,000
<b>Total SRF Loan #1 5279-1:</b>	<b>\$3,290,000</b>	<b>\$2,765,000</b>	<b>\$2,230,000</b>	<b>\$1,685,000</b>



## SRF #2 5403-1

- 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.

	FY2022	FY2023	FY2024	FY2025
<b>SRF #2 5403-1</b>	—	—	—	—
SRF #2 5403-1	\$4,720,000	\$4,300,000	\$3,870,000	\$3,425,000
<b>Total SRF #2 5403-1:</b>	<b>\$4,720,000</b>	<b>\$4,300,000</b>	<b>\$3,870,000</b>	<b>\$3,425,000</b>

## 2018 Sewer Capital Impr Bonds

- 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.

	FY2022	FY2023	FY2024	FY2025
<b>2018 Sewer Capital Impr Bonds</b>	—	—	—	—
2018 Sewer Capital Impr Bonds	\$6,225,000	\$5,890,000	\$5,545,000	\$5,195,000
<b>Total 2018 Sewer Capital Impr Bonds:</b>	<b>\$6,225,000</b>	<b>\$5,890,000</b>	<b>\$5,545,000</b>	<b>\$5,195,000</b>

## QEC Installment Purchase Agreement

- 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. This is the Sewer Fund portion.

	FY2022	FY2023	FY2024	FY2025
<b>QEC Installment Purchase Agreement</b>	—	—	—	—
QEC Installment Purchase Agreement	\$977,400	\$883,800	\$786,600	\$687,600
<b>Total QEC Installment Purchase Agreement:</b>	<b>\$977,400</b>	<b>\$883,800</b>	<b>\$786,600</b>	<b>\$687,600</b>

## 2016 DDA Refunding Bonds

- 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. This is the Sewer Fund portion.

	FY2022	FY2023
<b>2016 DDA Refunding Bonds</b>	—	—
2016 DDA Refunding Bonds	\$1,583,646	\$800,821
<b>Total 2016 DDA Refunding Bonds:</b>	<b>\$1,583,646</b>	<b>\$800,821</b>

## 2016 DDA Development Bonds

- 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.

	FY2022	FY2023	FY2024	FY2025
<b>2016 DDA Development Bonds</b>	—	—	—	—
2016 DDA Development Bonds	\$1,100,000	\$1,030,000	\$960,000	\$885,000
<b>Total 2016 DDA Development Bonds:</b>	<b>\$1,100,000</b>	<b>\$1,030,000</b>	<b>\$960,000</b>	<b>\$885,000</b>

## 2017 DDA Realize Cedar Bonds

- 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.

	FY2022	FY2023	FY2024	FY2025
<b>2017 DDA Realize Cedar Bonds</b>	—	—	—	—
2017 DDA Realize Cedar Bonds	\$6,750,000	\$6,750,000	\$6,750,000	\$6,155,000
<b>Total 2017 DDA Realize Cedar Bonds:</b>	<b>\$6,750,000</b>	<b>\$6,750,000</b>	<b>\$6,750,000</b>	<b>\$6,155,000</b>

## Debt Service - All Funds

FUND/DESCRIPTION	Original Debt	Maturity Date	Payment Type	Remaining Principal 12/31/22	Principal due in 2023	Interest due in 2023	Total 2023 Payments
<b>GOVERNMENTAL FUNDS</b>							
Fire Equipment-Stryker Equip	151,320	2023	Other	75,660	75,660	-	75,660
2013 Capital Improvement Bonds	1,200,000	2024	GO	250,000	125,000	5,225	130,225
Fire Pumper/Tanker	722,748	2025	Other	434,787	141,388	10,800	152,188
Qualified Energy Conservation	2,613,930	2031	GO	1,737,600	166,400	56,298	222,698
2017 Street Impr SAD Bonds	348,000	2032	SA	250,000	25,000	6,745	31,745
Gen'l Fund-Drain Assessment	Multiple Yrs	2038	Other	2,718,022	268,712	93,605	362,317
<b>Total Governmental Funds</b>				<b>5,466,069</b>	<b>802,160</b>	<b>172,673</b>	<b>974,833</b>
<b>SEWER FUND</b>							
2014 Sewer Refunding Bonds	1,585,000	2024	GO	355,000	175,000	6,286	181,286
2016 DDA Ref Bonds-Sewer	501,002	2024	GO	176,354	89,178	1,427	90,605
2007 Sewer Bonds	9,850,000	2028	Revenue	3,290,000	525,000	80,194	605,194
Qualified Energy Conservation	1,470,335	2031	GO	977,400	93,600	31,668	125,268
2010 Sewer Bonds	8,400,000	2032	Revenue	4,720,000	420,000	112,750	532,750
2018 Sewer Bonds	7,500,000	2037	GO	6,225,000	335,000	192,900	527,900
<b>Total Sewer Operating</b>				<b>15,743,754</b>	<b>1,637,778</b>	<b>425,224</b>	<b>2,063,002</b>
<b>TOTAL PRIMARY GOVERNMENT</b>				<b>21,209,823</b>	<b>2,439,938</b>	<b>597,897</b>	<b>3,037,835</b>
<b>DDA FUND</b>							
2016 DDA Ref Bonds-DDA	4,498,998	2024	GO	1,583,646	782,826	25,338	808,164
2016 DDA Development Bonds	1,500,000	2035	GO	1,100,000	70,000	36,907	106,907
2017 DDA Realize Cedar Bonds	6,750,000	2035	GO	6,750,000	-	212,544	212,544
<b>Total DDA Debt</b>				<b>9,433,646</b>	<b>852,826</b>	<b>274,789</b>	<b>1,127,615</b>
<b>GRAND TOTAL</b>				<b>\$ 30,643,469</b>	<b>\$ 3,292,764</b>	<b>\$ 872,686</b>	<b>\$ 4,165,450</b>

GO = General Obligation

SA = Special Assessment





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# **SUPPLEMENTAL INFORMATION**

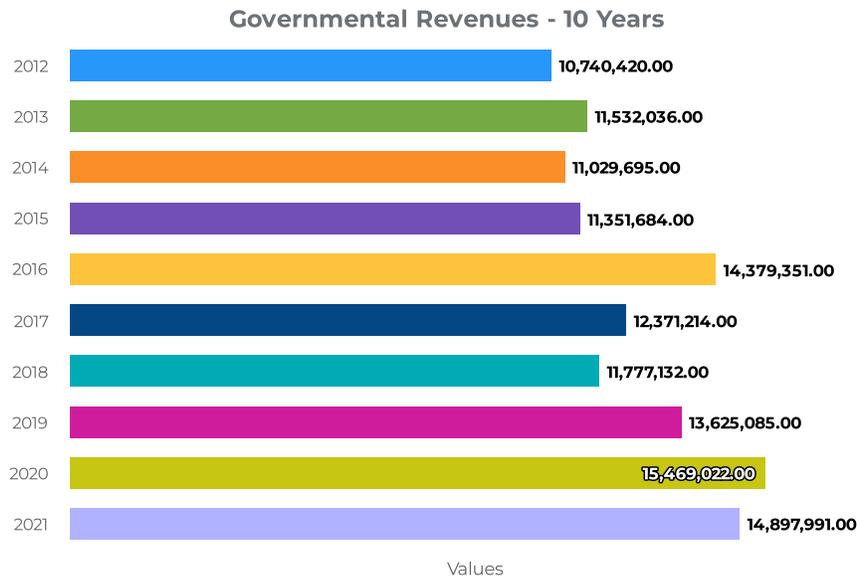
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## Governmental Revenues by Source - 10 Year History General, Special Revenue, and Debt Service Funds

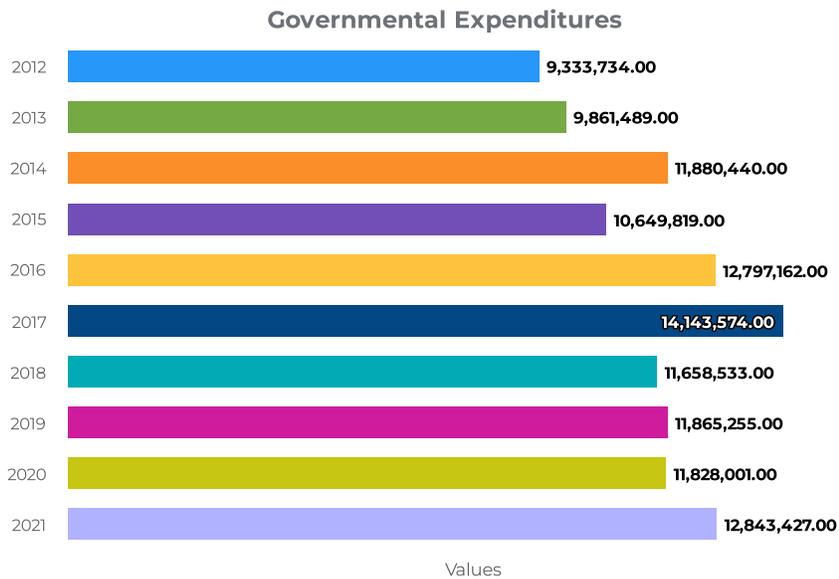
Description	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Taxes	\$ 5,131,573	\$ 5,311,409	\$ 5,350,366	\$ 5,414,764	\$ 5,326,842	\$ 5,629,525	\$ 5,597,193	\$ 6,885,125	\$ 7,169,721	\$ 7,352,889
Licenses & Permits	181,376	252,149	304,387	505,784	782,674	659,866	506,939	467,764	942,249	610,579
Federal Sources	86,276	120,341	134,019	77,690	-	67,574	67,289	64,101	342,389	220,698
State Sources	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	3,033,436
Other Intergovernmental	185,171	95,031	159,610	143,493	140,471	133,313	157,959	627,884	1,397,095	149,863
Special Assessments	368,660	-	-	-	-	-	-	-	-	-
Charges for Services	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	1,602,428
Interest Income	9,694	20,802	23,388	25,299	337,421	53,537	96,858	156,111	76,282	10,039
Franchise Fees	-	443,210	472,391	494,517	515,565	512,700	511,306	509,281	512,534	496,753
Other	733,966	1,367,180	839,559	816,433	3,028,515	774,945	543,149	707,683	735,294	693,339
Other Revenue Sources	-	1,200,000	9,480	-	1,294,586	348,000	180,000	-	-	727,967
<b>Total</b>	<b>\$ 10,740,420</b>	<b>\$ 11,532,036</b>	<b>\$ 11,029,695</b>	<b>\$ 11,351,684</b>	<b>\$ 14,379,351</b>	<b>\$ 12,371,214</b>	<b>\$ 11,777,132</b>	<b>\$ 13,625,085</b>	<b>\$ 15,469,022</b>	<b>\$ 14,897,991</b>

\*Revenue account classifications changed in 2013.



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

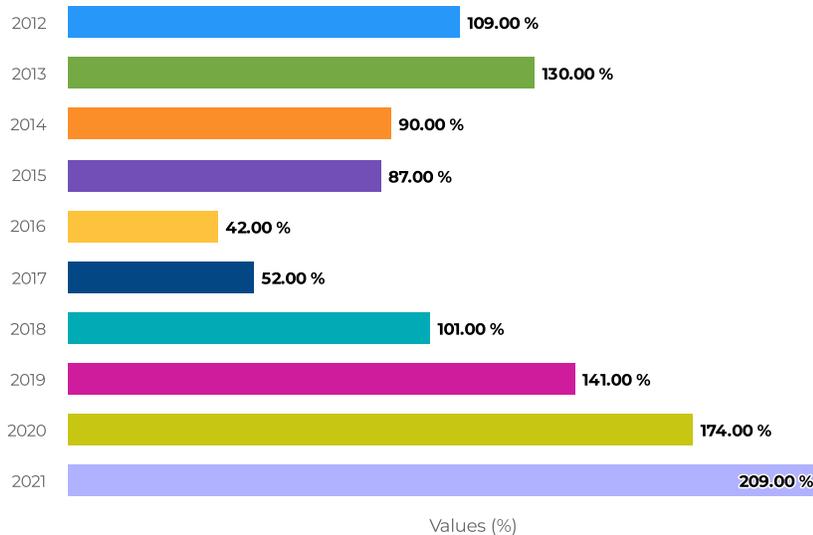
Description	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Gov't	\$2,022,682	\$1,963,113	\$ 2,187,982	\$ 2,225,673	\$ 2,374,918	\$ 2,116,375	\$ 2,334,714	\$ 2,290,969	\$ 2,443,186
Public Safety	4,438,719	4,534,015	4,639,103	4,899,100	4,798,000	5,039,452	5,335,907	5,444,224	5,554,540
Infrastructure	686,620	864,688	1,253,563	669,875	800,005	1,227,575	653,567	681,877	581,936
Community Dev	553,021	605,837	574,711	604,369	779,410	781,810	771,515	686,346	705,779
Rec & Cultural	746,417	702,820	761,143	707,045	837,791	783,752	909,431	1,111,688	767,060
Other	386,527	389,846	559,533	486,476	972,508	520,027	574,306	792,496	495,694
Capital Outlay	289,385	537,743	1,477,912	647,425	1,678,912	2,874,880	314,173	73,853	439,242
Debt Service	210,363	263,427	426,493	409,856	555,618	799,703	764,920	783,802	840,564
<b>Total</b>	<b>\$9,333,734</b>	<b>\$9,861,489</b>	<b>\$11,880,440</b>	<b>\$10,649,819</b>	<b>\$12,797,162</b>	<b>\$14,143,574</b>	<b>\$11,658,533</b>	<b>\$11,865,255</b>	<b>\$11,828,001</b>



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

<b>December 31</b>	<b>Nonspendable, Restricted &amp; Committed (Reserved) Fund Balances</b>	<b>Unassigned (Unreserved/ Undesignated) Fund Balance</b>	<b>Annual Expenditures Before Other Financing Uses</b>	<b>Unassigned Balance as Percent of Expenditures</b>
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%
2021	2,268,769	10,197,480	4,879,915	209%

**General Fund Unassigned Fund Bal as a % of Expend**



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

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected with the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/21 Percentage of Levy	
		Amount	Percentage of Levy		Amount	
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%	14,821	5,259,492	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%	8,712	5,098,376	97.2%
2018	5,359,223	5,203,092	97.1%	9,928	5,213,020	97.3%
2019	6,732,257	6,564,936	97.5%	16,680	6,581,616	97.8%
2020	7,043,817	6,854,582	97.3%	7,689	6,862,271	97.4%
2021	7,205,209	7,023,211	97.5%	4,240	7,027,451	97.5%

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

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

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

<b>December 31</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Leased Land</b>	<b>Total Taxable Property</b>	<b>Real Property as Percent of Total Taxable Property</b>
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%
2022	865,524,377	54,792,400	1,319,563	921,636,340	94%

### State Equalized Value

<b>December 31</b>	<b>Amount</b>
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
2022	1,083,653,015



## Top 20 Taxpayers

Rank	Name	2022 Tax	2022 SEV	2022 Taxable Value	Nbr of Parcels	% of Total Taxable Value
1	SPRING VALLEY INDUSTRIES, LLC	295,464	22,889,100	22,889,100	2	2.48%
2	CONSUMERS ENERGY COMPANY	225,353	17,542,500	17,457,750	25	1.89%
3	WILLOUGHBY ESTATES II, LLC	162,992	12,765,200	12,626,698	1	1.37%
4	DART CONTAINER CORP	104,773	10,261,700	8,380,599	21	0.91%
5	WOODLAND LAKES INVESTMENT GROUP	98,462	10,159,500	7,627,656	1	0.83%
6	RSDC OF MICHIGAN LLC	84,331	7,041,700	7,041,700	2	0.76%
7	REDWOOD HOLT CEDAR STREET	83,668	6,539,300	6,481,651	1	0.70%
8	ASPEN CONSOLIDATED, LLC	81,676	8,837,600	6,327,270	3	0.69%
9	DTN PROPERTIES	56,788	4,830,100	4,399,286	21	0.48%
10	THEROUX DEVELOPMENT CO	55,935	5,263,000	4,333,225	6	0.47%
11	BONDARENKO LTD LLC	52,633	5,020,900	4,077,414	20	0.44%
12	COMCAST OF MICHIGAN LLC	49,623	3,849,100	3,844,218	4	0.42%
13	TMT DELHI LLC	41,020	3,820,300	3,177,753	1	0.34%
14	DTN ASPEN RIDGE APPARTMENTS, LLC	39,723	3,379,700	3,077,276	2	0.33%
15	YES STONEGATE LLC	36,876	3,261,000	2,856,711	4	0.31%
16	HUNTLEY VILLA MI, LLC	32,360	2,798,300	2,506,889	2	0.27%
17	YES DELHI MANOR	32,015	2,968,300	2,480,123	3	0.27%
18	SENIOR CARE EQUITIES #11 LLC	31,950	2,475,100	2,475,100	1	0.27%
19	DTP ASSOCIATES LLC	28,479	2,369,200	2,206,234	1	0.24%
20	HOLLOWAY DR PROPERITES, LLC	26,211	2,032,100	2,030,553	1	0.22%
<b>Total Top 20</b>		<b>1,645,593</b>	<b>140,916,300</b>	<b>128,254,138</b>		<b>13.92%</b>
<b>Total Entire Township</b>				<b>921,636,340</b>		

