



# Delhi Charter Township

## Delhi Charter Township's 2024 Budget



**Adopted Version - 11/21/2023**

Last updated 11/22/23





# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>4</b>
Organization Chart .....	5
Introduction Letter .....	7
Township Profile .....	14
Demographics .....	15
Reader's Guide .....	19
Fund Structure .....	20
Financial Policies .....	22
Budget Process and 2024 Budget Calendar .....	24
Strategic Plan .....	28
Millage Rates .....	36
Staffing Table .....	38
<b>Fund Summaries</b> .....	<b>39</b>
All Funds Summary .....	40
General Fund .....	44
Special Revenue Funds .....	52
Fire Fund .....	53
Police Fund .....	57
Parks, Trails & Recreation Fund .....	60
Fire EMS Equip & Vehicle Fund .....	64
Water Improvement Fund .....	67
Capital Projects Fund .....	70
Debt Service Fund .....	73
Sewer Fund .....	75
Downtown Development Authority .....	81
DDA Debt Service Fund .....	85
Brownfield Development Authority .....	86
Local Brownfield Revolving Fund .....	88
<b>Departments</b> .....	<b>89</b>
General Fund .....	90
Legislative .....	91
Manager's Department .....	94
Accounting Department .....	97
Clerk's Office .....	100
Information Technology .....	105
Treasurer's Office .....	108
Assessing Department .....	113
Elections .....	118
Building & Grounds .....	121
Stormwater .....	124
Infrastructure .....	126
Planning / Community Development .....	127
Debt Service Department .....	131



Transfers Out .....	132
Fire Department .....	133
Police Fund .....	139
Parks Fund .....	140
Parks Administration .....	141
Parks Capital Improvements .....	143
Recreation .....	146
Fire, EMS Equipment, and Vehicle Fund .....	150
Water Improvement Fund .....	152
Debt Service Fund .....	153
Capital Projects Fund .....	154
Sewer Fund .....	155
Administration and Overhead .....	158
Department of Public Services .....	159
Capital Improvements .....	162
Bond Payments .....	164
Downtown Development Authority .....	165
DDA Administration .....	167
DDA Marketing & Promotion .....	169
DDA Infrastructure Projects .....	170
DDA Capital Outlay .....	171
2016 DDA Development .....	172
2017 DDA Development .....	173
DDA Debt Transfers Out .....	174
DDA Debt Service Fund .....	175
Brownfield Redevelopment Authority .....	176
Local Brownfield Revolving Fund .....	178
<b>Capital Improvements .....</b>	<b>180</b>
Capital Improvements Plan (CIP) .....	181
<b>Supplemental Information .....</b>	<b>193</b>
Governmental Revenues by Source - 10 year History .....	194
Governmental Expenditures by Function - 10 Year History .....	195
Governmental Revenues and Expenditures - 10 Year History .....	196
General Fund Balance vs Annual Expenditures - 10 Year History .....	197
Property Tax Levies and Collections - 10 Year History .....	198
Value of Taxable Property - 10 Year History .....	199
Top 20 Taxpayers .....	200



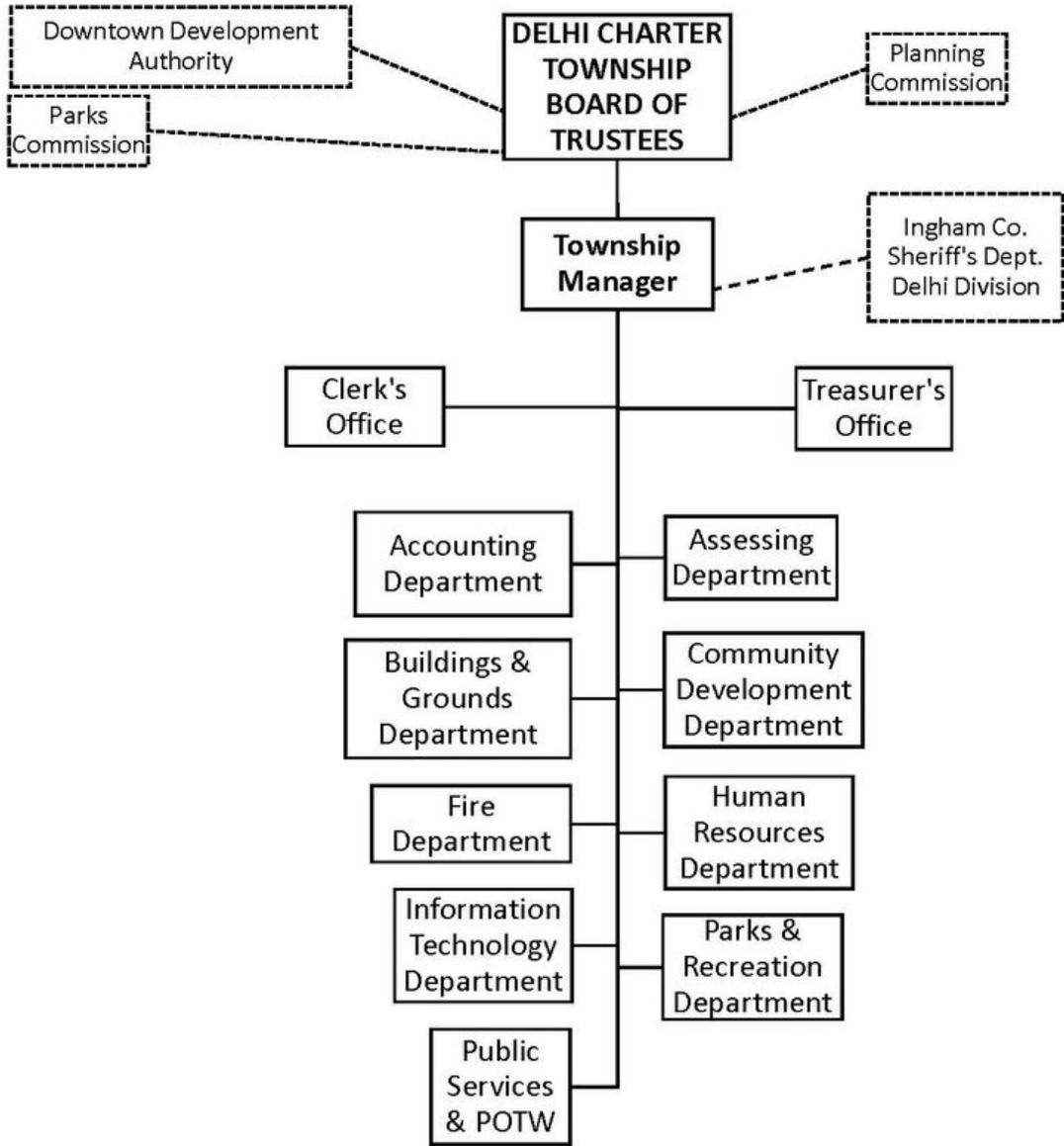
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# **INTRODUCTION**

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# Delhi Charter Township Organizational Chart of Services (Image Version)



# Delhi Charter Township Organizational Chart of Services (Text Version)

- **Delhi Charter Township Board of Trustees**
  - **Downtown Development Authority**
  - **Parks Commission**
  - **Planning Commission**
  - **Township Manager**
    - Clerk's Office
    - Treasurer's Office
    - Accounting Department
    - Assessing Department
    - Buildings and Grounds Department
    - Community Development Department
    - Fire Department
    - Human Resources Department
    - Information Technology Department
    - Parks & Recreation Department
    - Public Services and Publicly Owned Treatment Works (POTW)

The **Township Manager** is also responsible for the contracts that support Police Services (Ingham County Sheriff's Department).

## Delhi Charter Township Board of Trustees

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

## Delhi Charter Township Executive Staff

Township Manager	Tracy Miller
Assessor	Elizabeth Tobias
Community Development Director	Tracy Miller
Director of Human Resources	Tricia VanderPloeg
Downtown Development Authority Executive Director	C. Howard Haas
Fire Chief	Brian Ball
Information Technology Director	Tristan Knowlton
Parks & Recreation Director	Troy Stowell
Public Services Director	Sandra Diorka



# Introduction Letter

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

Dear Board Members,

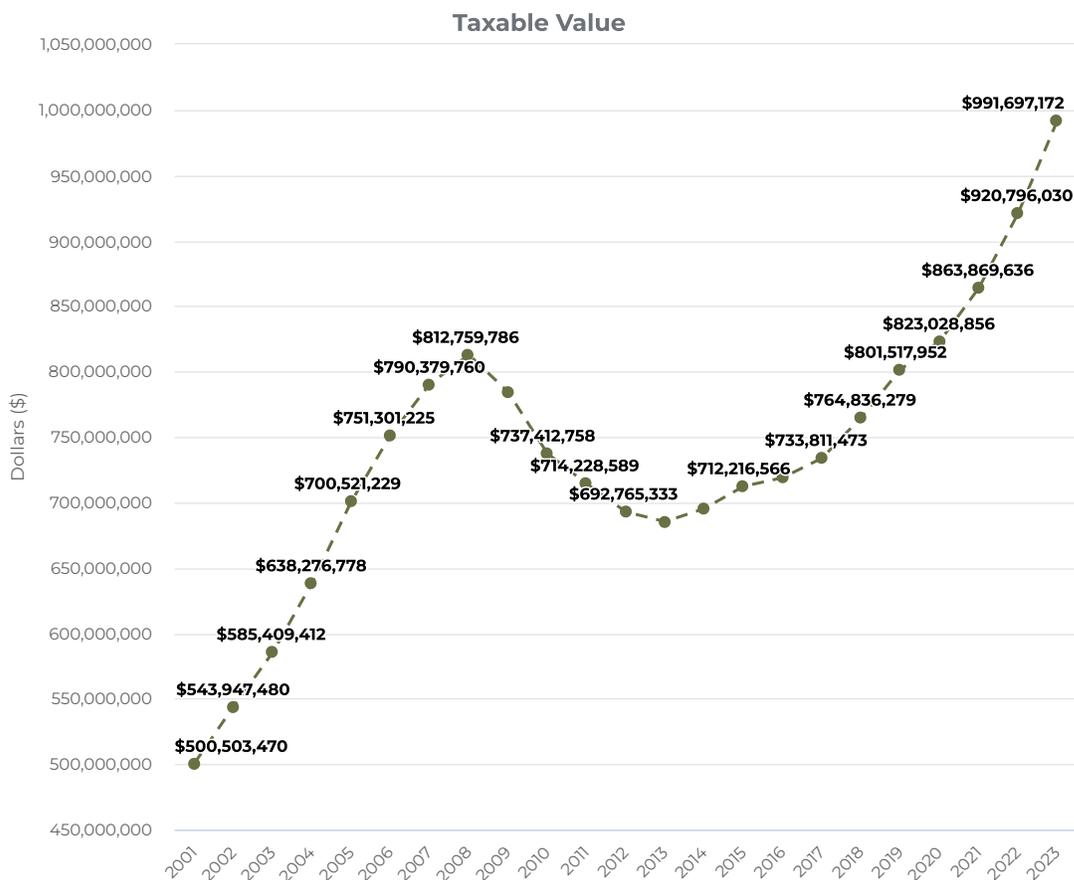
On behalf of all departments, I am pleased to present to you the 2024 Proposed Annual Budget. This budget was prepared in accordance with the Michigan Uniform Accounting and Budget Act, as well as the Charter Township Act of Michigan. The budget is balanced, meaning revenues plus appropriated fund balances 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 2024 budget totals \$43,853,444 for all funds, up from \$33,617,156 projected for 2023. The largest share of the increase is due to increased spending for Public Works in the Sewer Fund for capital improvements.



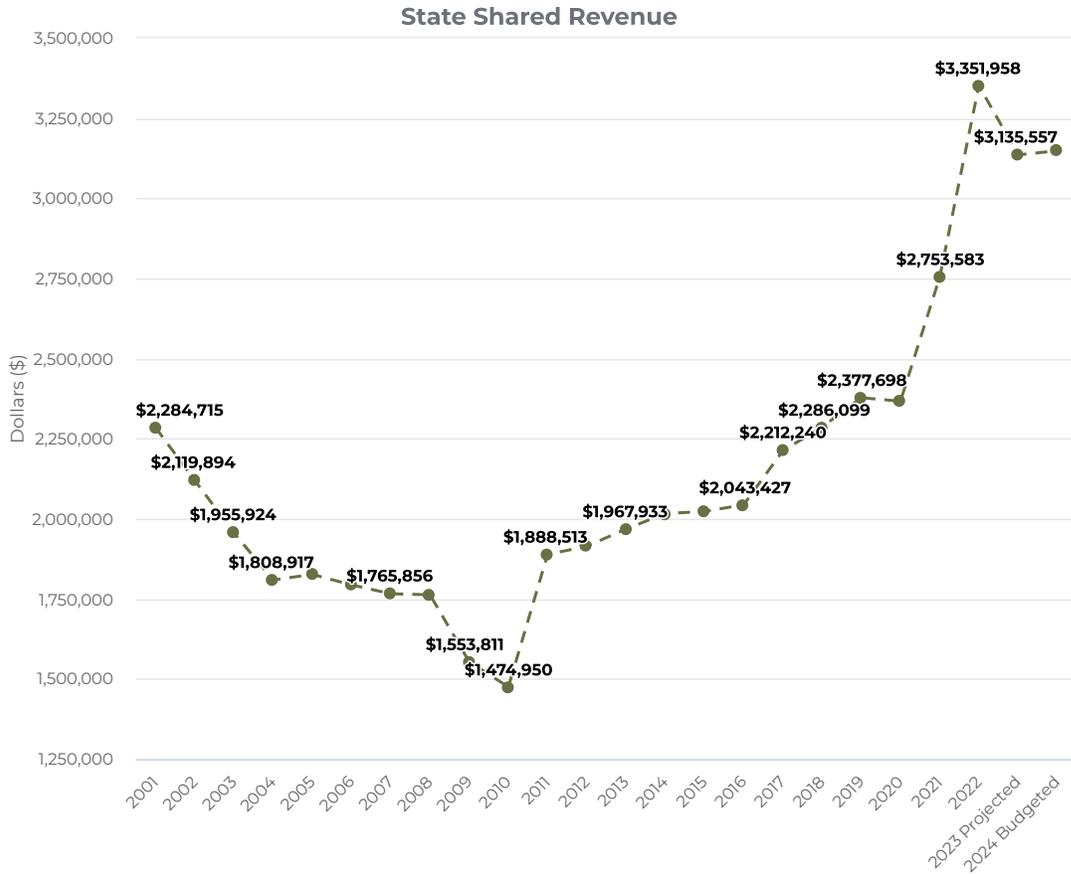
## Financial Challenges to Township Budgets (Property Tax)

- 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 7.70% in 2023. The Headlee Amendment limits tax revenue growth. As property values rebound from the 2013 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 increases.
- 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.
- In addition to the Township's operating millage, the citizens have also approved four additional millages. Most recently, the Fire, Emergency Medical Equipment, and Vehicles millage was approved in 2022 and currently levies 0.4960 mills (originally approved for 0.5 mills). Additionally, the Parks, Trails, and Recreation millage was also approved in 2022. The Parks, Trails, and Recreation millage currently levies 0.9921 mills (originally approved for 1.0 mills). The Fire/EMS and Police millages were both last approved in 2019 and currently levy 1.4761 mills each. Both millages were originally approved to levy 1.5 mills.



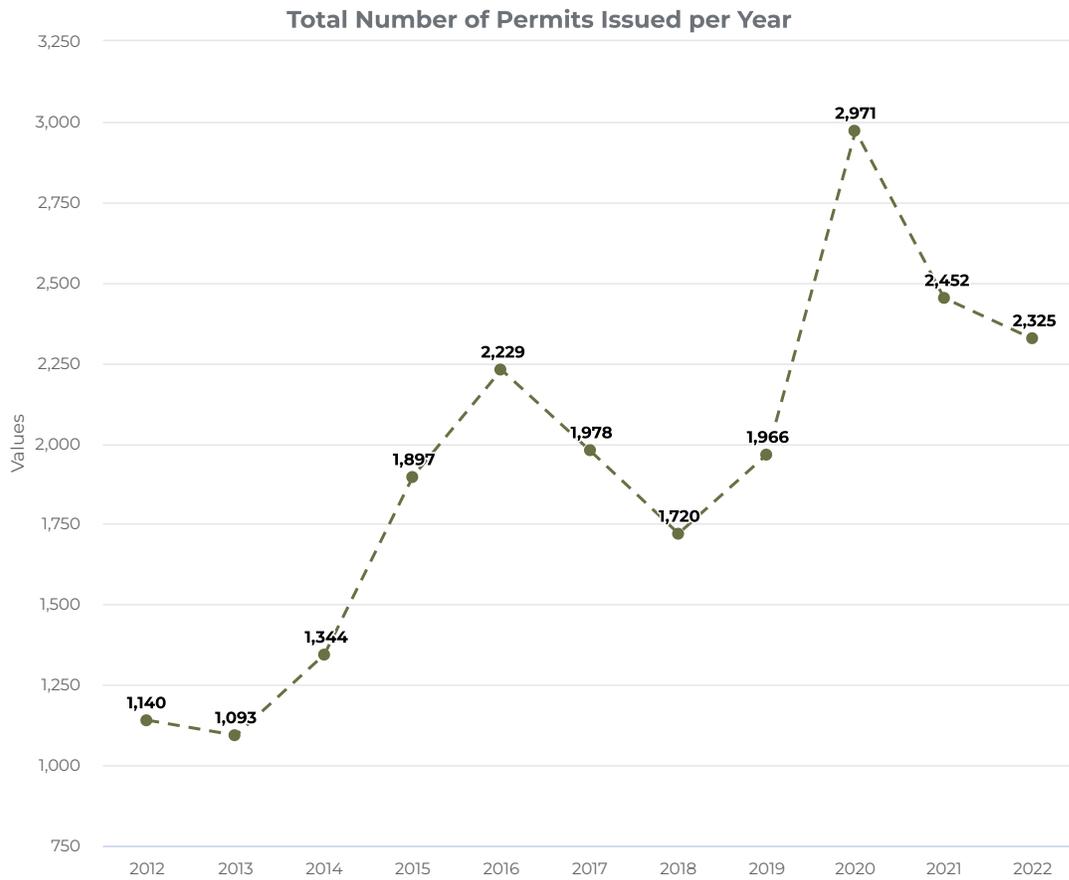
# Financial Challenges to Township Budgets (State Revenue Sharing)

- Since 1998, the State of Michigan has distributed “revenue sharing” to local units of government. Revenue sharing is comprised of two parts: a constitutional portion that is 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. The statutory component of Michigan’s revenue sharing program was revised in 2012 and implemented new reporting requirements to remain eligible for this portion of funding. After 2001, the amount of revenue sharing received by Delhi Township fell dramatically. By 2018, state shared revenue returned to 2001 levels, however, has not kept pace with inflation. This has overall reduced the Township’s purchasing power. One uptick in this story of uncertain and declining state shared revenue was Delhi Township’s increase in population. Since state revenue sharing is partially based on an area’s population, this has resulted in an increase in total state revenue sharing received by the Township. In 2024, revenue sharing is expected to account for 34% of General Fund revenues in 2024.



## Financial Challenges to Township Budgets (Building Permits)

- The number of building permits issued, as shown in the chart below, gives evidence of the activity in the residential and commercial markets. Construction is expected to continue at approximately the same pace going forward, showing a slight downward trend.



## 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.

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.

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. We have increased our use of interns, seasonal, contractual, employees and professional services to reduce our overall personnel costs.

Traditionally, cost of living (COL) increases are applied to annual employee compensation schedules. A 7.0% COL increase is budgeted for employees in 2024. An analysis revealed that the Township has offered COL increases that outpaced the corresponding Consumer Price Index (CPI) factor by approximately 1.6% over the past 10 years. The CPI in 2022 for our region was 8.7%, so offering the 7% in 2024 brings our employees within an acceptable range. That said, there are signs that inflation rates may remain higher than normal, which could result in continued impacts in future years.

In 2018, Delhi Township voters approved the renewal of a 1.5 millage for fire services. However, as discussed above, the Headlee Amendment may “roll back” the millage rate to less than the fully approved rate. As a result, the Township's fire millage was reduced, and in 2023 the millage rate was 1.4761 mills. The millage funding helps to offset costs associated with the fire department which offers advanced life support and professional emergency responders. The millage does not cover the entire cost 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 1.4761 mills. The Township contracts with the Ingham County Sheriff's Office for police services. 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 2022, voters renewed a 0.5 millage for Fire, Emergency Medical Equipment, and Vehicles, and the Township's Parks, Trails, and Recreation millage at 1.0 mills. Once again, Headlee 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, the Parks millage helped repair the tennis courts and create pickleball courts at Kiwanis Park. In 2024, these funds will help offset costs of building a restroom near the ball fields at Valhalla Park. Also in 2024, the Parks department will continue their capital improvement plan, with improvements planned to the Ram Trailhead, potential playground updates to Kiwanis Park, and completion of the Hayhoe trail.

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 2024 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 \$11,940,520, which is \$2,987,542 more than the projected expenditures for 2023. The increase is mainly due to the solar panel capital project planned for various sites within the township. Another factor for the increase from 2023 to 2024 is an increase of expenditures in the elections department of over \$600,000 as 2024 is a presidential election year. New “early voting” options will further increase costs and it is unclear at the time of this initial budgeting what, if any, of those costs will be reimbursed to the Township by the State. Other departments have the expected increases due to the 7% COL adjustment and general 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 2024, the Hayhoe Trail is expected to 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 further details on the Hayhoe Trail.

It is projected that expenditures and transfers-out will exceed revenues by \$2,349,963, leaving the ending fund balance as a percentage of operating expenditures and transfers at 273%, which is above the 17% minimum target set by the Board. It is important to note that this deficit does not exist when combining 2023 and 2024. This is because the funding received from the solar panel project was revenue during 2023 but the matching expenditure will not occur until 2024. The budget forecast for 2025 also calls for 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 and successfully renewed the two millages that were up for renewal in 2022. The currently approved millages levy 1.5 mills each for fire and police, 1.0 mills for parks, and 0.5 for fire equipment. However, as noted above, all the millages are reduced due to Headlee. 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 \$535,773 from the General Fund to supplement the Fire Millage Fund, a transfer of \$2,107,554 to the Police Millage Fund, and a transfer of \$5,578 to the Parks Millage Fund will be necessary to cover the expenses in each fund. Furthermore, we project a shortfall in the Fire, Emergency Medical Equipment, and Vehicles special revenue fund in 2025, calling for a transfer of \$140,342 from the General 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 2024. 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.

Also scheduled to begin in 2024 are renovations to Delhi Township's Fire Station 1. Design and construction of this renovation project will be funded from the General Fund's fund balance and a grant awarded from the State of Michigan to the Township, expected to total \$7.5 million. The total cost of the project is currently estimated at \$10 million.

## Enterprise Fund

The Sewer Fund derives most of its revenue from monthly sewer use fees and a flat sewer service charge. In order to continue providing quality and efficient services to the people of Delhi Township, we must continuously maintain our sewer infrastructure. Therefore, based on our most 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 2024 is expected to be kept at 3%. Remember that the 2023 rate increase was also approved at the 3% level. We have been able to keep our rate increases lower than expected in part by the use of American Rescue Plan Act (ARPA) funds for capital projects. In 2024, to address the needs required to maintain and improve our sewer infrastructure, the Township will utilize the remaining dollars from the American Rescue Plan Act allocation and will issue bonds utilizing the State of Michigan's Clean Water State Revolving Fund program.



## **Downtown Development Authority**

The Downtown Development Authority (DDA) currently participates in revenue sharing with taxing units. These agreements between the taxing unit and the DDA allow the DDA to retain either 25% or 40% of taxable value from the taxing units. 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 encouraged 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, the summer Food Frenzy series, Movies in the Park, and other activities. The DDA supports many other projects within the community to improve the quality of life in our community. In the future, most of the DDA's revenue will be used to repay bond issues.

## **Long-term Debt**

Standard & Poor (S&P) is a rating agency that ranks the creditworthiness of borrowers by rating their debt or other securities using a standardized ratings scale. In 2014, S&P updated the Township's rating from AA- to AA. We continue to maintain our AA rating, which reflects our 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 \$120,221,796. The net-debt outstanding on 12/31/23 is expected to be \$20,069,970 (\$37,320,245 total outstanding less \$17,250,275 in revenue bonds and special assessment bonds). This is 16.69% 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  
Township Manager

# Township Profile

## Mission

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

## Form of Government

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

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

## Demographics

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



## Services

There are many services provided by the Township. The Township provides full-time fire and ambulance services. Police protection is provided through a contract with the Ingham County Sheriff's Department. The Township's elected Park Commission oversees twelve parks maintained by the Township providing a number of recreational activities including playgrounds, baseball diamonds, beachfront swimming, bicycle and walking pathways, a sledding hill, a bike/skate park, a fishing dock, a kayak launch, and an outdoor amphitheater. An active senior program is provided, with most activities taking place in a LEED certified senior center building. Wastewater collection and treatment is the only utility owned and operated by the Township while public water and fire protection (hydrant) is provided by the Lansing Board of Water and Light. The Township maintains three cemeteries and facilitates public improvements for other agencies including streets, sidewalks, streetlights, and storm sewers. Planning, zoning, building, and code enforcement are other services provided by the Township.

## Economic Development

Delhi Charter Township has been extremely 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.

# Population Overview



TOTAL POPULATION

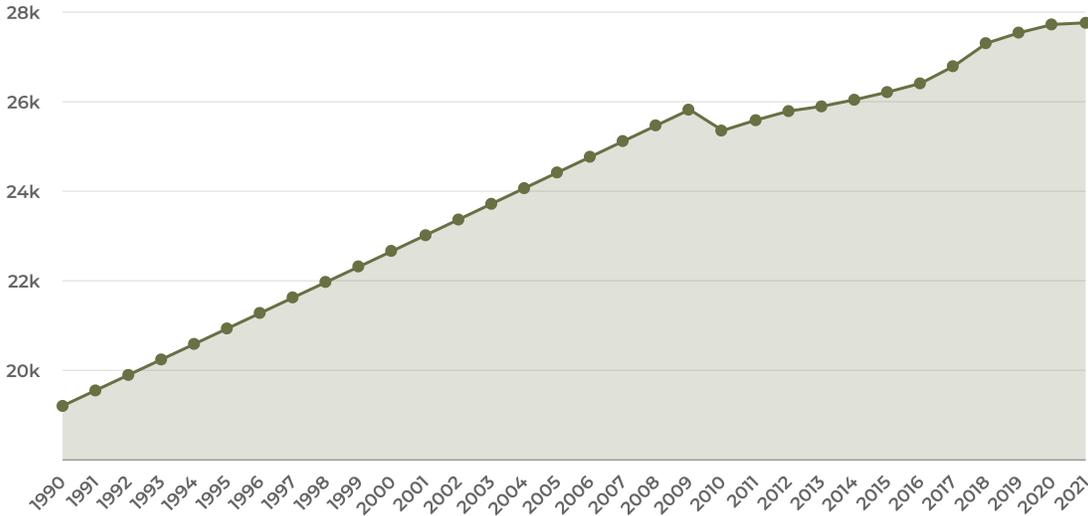
**27,746**

▲ **.1%**  
vs. 2020

GROWTH RANK

**796** 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



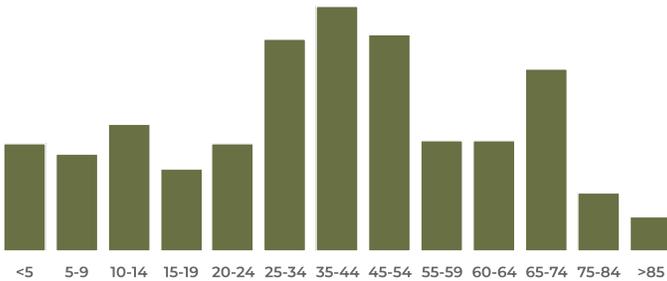
DAYTIME POPULATION

**23,866**

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

# 11,371

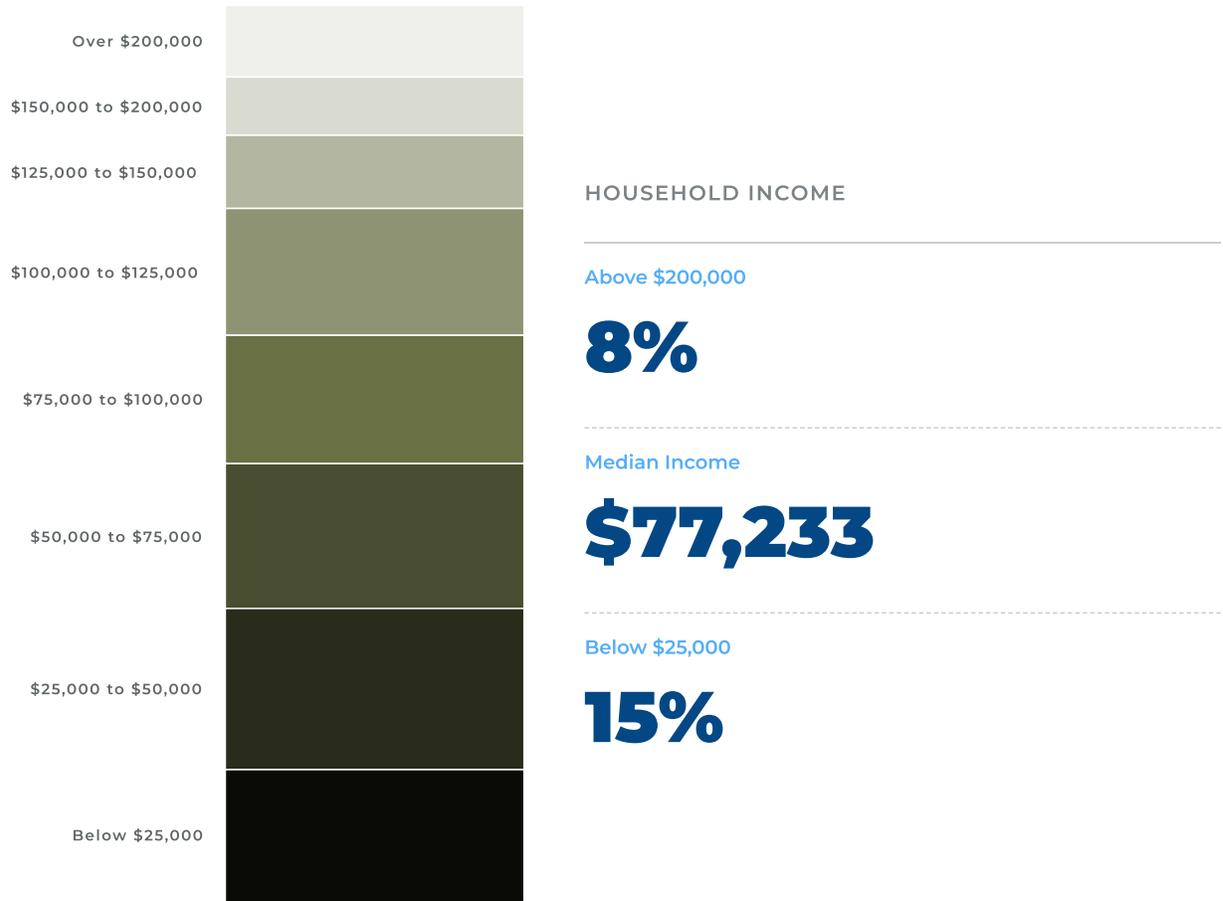
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



\* 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

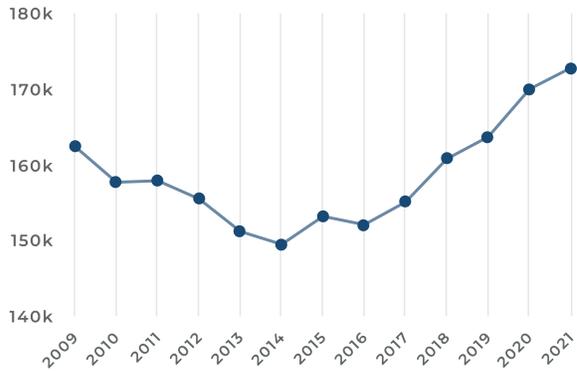


# Housing Overview



2021 MEDIAN HOME VALUE

**\$172,800**



\* Data Source: 2021 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: 2021 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: 2021 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.

# Reader's 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.

The **Fund Summary** section displays fund summary information, detailed revenue accounts, and a summary of expenditures. Details of expenditures 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 - 206
2. Police Fund - 207
3. Parks, Trails, and Recreation Fund - 208
4. Fire EMS Equipment and Vehicle Fund - 211
5. Water Improvement Fund - 225

There is one capital projects fund:

1. Capital Projects Fund - 409

There is one debt service fund:

1. 2017 Special Assessment Street Improvement Debt Service - 852

There is one enterprise fund:

1. Sewer Fund - 590

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

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

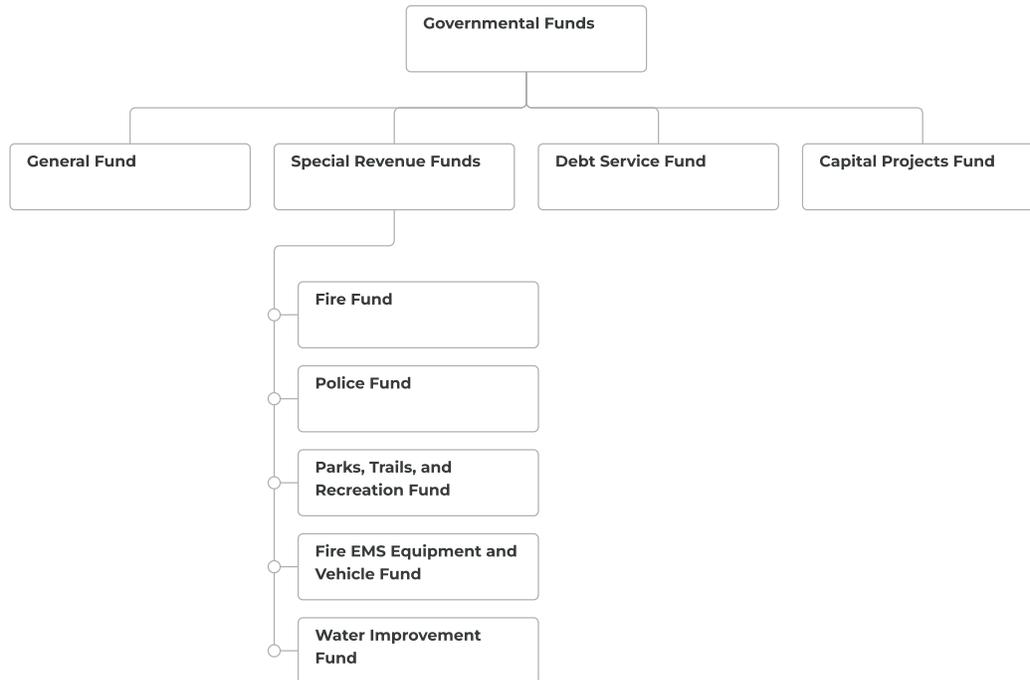
The **Capital Improvement** portion displays capital plans for the next five years.

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.



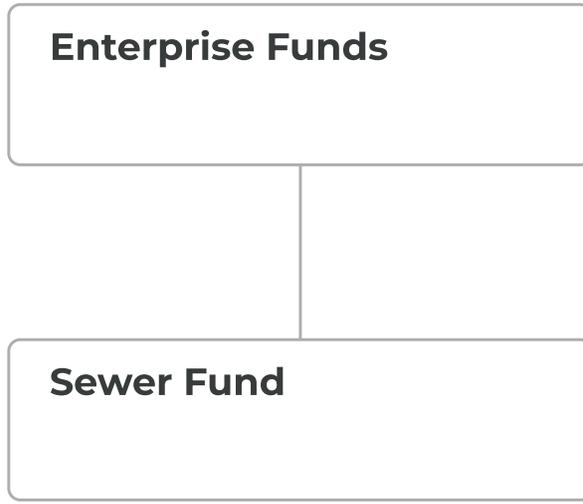
# Governmental Funds



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. Expenditures are recognized when the goods or services are received. Revenues are recognized when measurable and available to pay expenditures in the current accounting period.

- **General Fund** accounts for all general government activity not accounted for in other funds. It includes most tax revenues and expenditures for administration, assessing, and community development.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions of government and which therefore cannot be diverted to other uses. The Township has five special revenue funds, described below.
  - *Fire Fund* is used to account for a tax levy for the purpose of providing fire protection.
  - *Police Fund* is used to account for a tax levy for the purpose of providing police protection.
  - *Parks, Trails, and Recreation Fund* is used to account for the tax levy to maintain and improve the Township's recreational infrastructure and activities.
  - *Fire EMS Equipment and Vehicle Fund* is used to account for the tax levy to purchase Fire and EMS Equipment.
  - *Water Improvement Fund* is required by Township ordinance to account for revenues raised for the construction, extension, and maintenance of the water supply system.
- **Debt Service Fund** accounts for governmental debt activity. The Township's debt service fund is for the repayment of the Street Improvement Bonds issued in 2017.
- **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 the years 2020 through 2024. In 2024 and 2025, this fund will be maintained for the Fire Department Renovation project.

## Enterprise Funds



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.

# 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 six 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 exceed 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 seventeen (17) 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 Process

The budget process begins in late March when the Township Manager distributes the current Capital Improvements Program (CIP) document and Capital Request Project Forms to Department Heads for update. Meetings are held with the Township Manager, Accounting Technician, and each Department Head, resulting in an updated, draft CIP. 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 Heads. Department Heads 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 Head to determine the recommendation to the board.

The recommended budget is submitted to the Board around September 1. A budget workshop is held in mid-September where Department Heads 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 a couple of times each year, usually in April, September, and December.



# 2024 Budget Calendar









## MEMORANDUM

TO: Delhi Township Board Members  
FROM: Tracy L.C. Miller, Township Manager  
DATE: June 9, 2023  
RE: 2024 Board Goals

Attached you will find an update that details the accomplishments and efforts undertaken over the past year to move the Township forward towards the goals developed during the Community Visioning goal setting process undertaken in 2022. Recall that the strategic plan developed at that time was intended to be accomplished over a fairly short time period of five years, between 2023 and 2027. I think that you will agree that we have made significant progress in almost all of the focus areas.

Currently, as we soon enter the budget process, we need to look forward to 2024. Our goals and strategic plan will guide our budgeting and ultimately help prioritize what gets included in the budget. At the goals meeting on June 20th, which will be held before our regular Board meeting, we will take a look at the 2027 Strategic plan for this purpose. Specifically, I would suggest that we consider the following:

- Are the Goal Areas and Key Objectives still appropriate?
- Are there any that should be removed or added?
- In light of what has been done to date to support the goals and objectives, is there anything obviously missing? Or are there any areas where our actions need to be refocused?

While we consider these questions, there are several economic and situational realities that should be considered:

- No significant new revenue streams to fund additional programming, staff, etc. are anticipated.
  - We have necessary capital projects on the books now that do not have a funding source currently identified.
- We run a very efficient organization. There are not “extra” employees, positions, or functions currently within the organization. There is no “fat”.
  - We are at the point where adding any significant new programming, services or activities will either: 1) require new staff and an accompanying revenue stream, or, 2) require that we eliminate an existing program or service in order to make room for the new.
- The CPI for 2022 was 8.7%. This year (2023) we provided a 5% cost of living (COL) increase based on the 2021 CPI, which was also 5%. I've not made any decision about what COL will be recommended to the Board for the 2024 budget yet. However, one thing is clear; our staffing costs will continue to increase because of inflationary factors external to the Township.
- Along those lines, the cost of resources, goods and services utilized by the Township continues to increase exponentially. Everything, ranging from construction costs, the price of gas to the cost of garbage bags used by the Township has increased. We have done a good job of adjusting sewer rates to keep pace with costs supported by those fees. However, revenues in other areas are not increasing at a proportional rate. The bottom line is that there is less funding available to pay the increasing costs of status quo.

I hope that you will spend some time thinking about this topic in advance of the meeting on June 20th and come to the meeting prepared to offer thoughts and perspective. If you have any questions or need any information in advance, please let me know. I will look forward to our conversation! As always, thank you!

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

**Status Update (Highlighted): 6/9/23**

**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
  - Staff has made a concerted effort in providing new and/or reimagined programs for area families. There have been several successes, such as the Nerf Wars event, Parent/Child Cornhole Leagues. The current slate of Summer Special Events focuses on providing family opportunities (Fishing Derby, Moonlight Movies, Lugnuts Trip, etc)
  - The Esker Landing Self Service Kayak Rental Station, installed using funding from the DDA and the Township, provides families with a cost effective way to enjoy paddle sports on Cedar Lake.
- Winter activities-ice include sculptures, ice skating, winter demolition derby
  - Staff planned and promoted a winter sledding event which included a DJ, campfires and a lit sledding hill. Unfortunately, this event needed to be canceled due to a lack of snow.
- Senior life opportunity
  - Several new programs have been held at the senior center including a monthly puzzle competition, painting party, color cruise, pancakes and pajamas party, and weekly travelogues. Senior Trips resume in June with a trip to the Meijer Gardens. A new regional group of area senior centers meet monthly to discuss issues and trends, new program ideas and further collaboration.
  - The Sam Corey Club has increased efforts to resume membership to pre-pandemic levels.
  - A DEI Task Force, made up of Club members and Club Board members, have met to identify ways to diversify membership and programming. A variety of "Vision Statements" and goals are currently under development
- Maintain a Quiet Small-Town Feel
- Take advantage of area resources
  - In 2022 the Township did approximately \$1.4M in business with local Delhi companies. During the first five months of 2023, Delhi Township has spent \$149,871.66 with local businesses.
  - The Township received a \$2,500 gift from the MParks Foundation Play is Essential Program. This funding enabled the purchase of a Sign Communication Board for the Valhalla Playground. This board allows for those with verbal communication delays and impairments a creative and expressive way to communicate with their family and peers. The board features dozens of emojis and phrases to assist the child in communicating how they feel and to express their needs. Installation is planned for June.

**One-Year Tasks**

1. *Coordinate with Holt Community education to identify programming opportunities without duplicating efforts*
  - *Meetings with Holt Public Schools (HPS) administration and Community Ed have taken place to discuss the possibility of the Township assuming programming efforts at the Jr. High pool. If this moves forward, it would potentially include learn to swim programs, pool birthday parties, water fitness opportunities and open swimming. Staff expects to flesh this out and, if determined appropriate and feasible, bring additional information to the Board in the near future.*
  - *Additionally, in partnership with the HPS cognitive impairment staff, two adaptive events have been offered. In March an adaptive bowling event took place at City Limits, while a summer event is planned in conjunction with the Teddy Bear event.*
2. *Create and host two adult oriented events through Parks and Recreation*



- Several new adult programs have been held at the senior center including a painting party, color cruise, pancakes and pajamas party, and weekly travelogues. New programs, such as an adults only game night, have also been held.
  - Building on the success of the parent/child cornhole league, the Township is expanding to include beginner, intermediate and advanced player cornhole leagues.
  - A Michigan Princess Cruise is also being planned in July and will be for adults.
  - Once Completed, the Pickleball Courts will provide an opportunity to plan a variety of adult programs such as learn to play, leagues, special events and tournaments
3. Identify and utilize area resources, as appropriate and prudent
- This effort is always ongoing.
  - Our continued partnership with Holt Public Schools has resulted in opportunities for children with special needs, and the possibility of future partnership regarding programming and use of the Jr. High pool.
  - The Township, and especially our IT Department, takes advantage of various free local e-waste recycling services.

## GOAL AREA II: Placemaking

### Key Objectives

- Continue focus on trail development and key connectors
  - Work on the Hayhoe Trail continues and will be constructed this summer/fall.
  - Staff has participated in Tri-County Regional Planning Commission's regional effort to evaluate where and how the regions trails can connect to the State of Michigan's larger trail plans.
  - Funding was awarded to Ingham County to facilitate connection of the Hayhoe Trail to the Mason Trail system. Staff is actively involved with this effort.
  - Parks Staff brought in 40 yards of asphalt millings to the Ram Trail head (Eifert/Holt Road) to address the flooding and rutting of the existing lot.
- Development of College and Holt area to facilitate development synergy.
  - Staff has worked with partners to respond to several serious inquiries for very large economic development opportunities in this area, specifically on the large Economic Opportunity site identified in the Master Plan and the Holt/Holloway Drive properties. Staff will continue these efforts. To facilitate this, staff received approval from the Board to enter into non-disclosure agreements as required.
  - The Township's newly adopted Master Plan update includes areas to be designated as "Economic Opportunity" areas. This includes information about specific locations, and discussions about potential land use conflicts and safeguards.
  - Sewer service for the College/Holt area has been initiated, which facilitates current and future development.
  - A sewer study has been completed for future sewer service at the College/Holt area and the Economic Opportunity Sites.
- Identify Delhi's identity
  - This has been difficult. However, staff is considering some type of online antidotal survey that would help to identify a wide variety of concepts that could then be distilled down to some type of an identity statement developed by the Board. This has not occurred, but staff is tentatively thinking about this for the fall when people are "back from summer".
- Continue to support Realize Cedar development
  - In 2023, two additional properties have been acquired by the DDA to facilitate continued assembly of redevelopment ready properties along Cedar Street.
  - The realize cedar plan elements have been strengthened and incorporated into the 2023 draft Master Plan, which has been adopted by the Planning Commission.
- A vibrant downtown
  - Building 1 of Esker Square is complete and currently leasing units: 1 and 2 bedroom apartments, as well as ground level live/work units. Construction began on Building 2 with an expected completion at the end of 2023. A July 13, 2023 ribbon cutting ceremony is planned.
  - The DDA is continuing to work with potential developers to facilitate redevelopment of key properties in a manner consistent with the Realize Cedar plan.
  - The extremely popular "Cruise to Holt", which is organized by the Township Clerk, brought thousands of people to downtown Holt on Friday nights. This event will continue each Friday during the summer of 2023. Primary responsibility for planning and coordination of this event will need to shift to the Parks Department in 2024 due to election responsibilities.
  - The very popular "Food Frenzy" events are taking place at Holt Farmers Market. Food Frenzy's are coordinated by the DDA and their Farmer's Market staff. A new event, Holt BBQ & Brew is planned for August and will include food trucks, music and beer.
  - The Clerk has worked with the Holt Community Arts Council to run and organize Music in the Garden. The annual summer concert series brings thousands of people to the downtown area during the month of July

and will occur again in 2023. This event likely will need to be transitioned fully to the Township if it is going to continue in future years.

- Keep/Increase small businesses
  - This is a difficult task. However, DDA and Township staff continue to work with existing businesses to identify needs and opportunities. The DDA successfully redeveloped the old "tattoo parlor" and helped locate a new restaurant in that building.

### One-Year Tasks

1. *Focus on opportunities for enhancements, and increased amenities at Valhalla, other parks, and along trails*
  - Staff worked with consultants to develop scope and budgets for submission to the Michigan DNR's Spark grants for 2023, as follows:
    - Holt Ram Trail Head Improvements - Parking lot paving, lighting and accessible spaces, restroom facility, outdoor exercise unit
    - John Taylor Memorial Park Updates - Parking lot improvements, accessible spaces, pavilion, restroom, playground, trail improvements
  - Staff constructed and installed 5 fishing line recycling stations at the Esker Landing and Valhalla Parks fishing areas.
  - A new bike repair station has been installed at the Esker Landing trail head.
  - Fish stocking of Cedar Lake occurred in partnership with the DDA.
  - A Kayak rental unit has been installed at Esker Landing. This project is a partnership with the DDA.
  - Valhalla Park –
    - A new Restroom Facility has been selected for Natural Resources Trust Fund funding and will be constructed soon.
    - The non-verbal adaptive communication board, previously described herein, will be installed this summer.
  - Kiwanis Park
    - Pickleball & Tennis Courts are currently under construction. This project received a Natural Resources Trust Fund grant, which will be supplemented using Township funds to pay for the project.
2. *Evaluation the creation of trail "loops" in parks for activities*
  - Staff is in the process of developing a 5k run which will utilize the trail network within Valhalla Park.
  - The Parks capital improvement planning process includes the submission of a MDNR Trust Fund grant application for the completion of a new trail at Valhalla Park which would encircle the pond, and include a fishing pier and new pavilion. If a grant is awarded, this project would not occur for several years, but it currently in the planning process.
3. *Find out what our identity is. What are we known for? What do we want to be known for?*
  - Work on this has not yet started. Staff is considering an online informal poll or similar to gather antidotal responses for compilation and evaluation.
4. *Realize Cedar Development/Downtown – continue to support food truck events, cruise-ins, concerts*
  - Esker Square construction on building 2 has commenced. Building 1 is currently being leased.
  - The DDA has acquired two key properties on Cedar and completed demolition of one structure, with plans in the works to demolish the other buildings.
  - Numerous events, including cruz-ins, food truck frenzy's and others occurred this year. While it does not appear feasible for a variety of reasons, staff and the DDA thoroughly evaluated adding a fireworks event.

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

#### Key Objectives

- Be a leader in communication and public accessibility to government
  - Staff continues to work with Byrum & Fisk to provide excellent communications. The success of our "e-news" has been significant. We recently launched another e-news letter, which is geared specifically at those 55 & better in our community. Both electronic newsletters consistently have an open rate of around 35% to 40%, which is phenomenal.
  - The Township website has been updated and refreshed.
  - In 2023, the Township started using ClearGov for our budgeting. This enables us to create a digital budget book, available on our website. The new budget book format is searchable, and includes additional functionality that makes it more user-friendly.
  - The DDA has installed a changeable message center sign at the Farmer's Market. This will enable the Township/DDA/Farmer's Market to provide more information to the community.
  - The audited 2022 financial statements have been posted to the Township website, and we continue to partner with Munetrix to host our Citizens' Guide and Performance Dashboard.
  - Three brief videos describing the assessment process have been developed. These videos, available on the Township website, aim to help taxpayers understand annual changes to their Assessed and taxable values,

and ultimately their tax levies. The links to these videos, as well as to other information regarding the annual cycle of the Assessing department team, were included in Constant Contact emails sent to community stakeholders.

- The Department has created a monthly E-Newsletter specifically targeted at the local senior population. The Sam Corey 55+ Connection features articles, important new features, program listings and more. The current subscriber list features more than 4,500 e-mails.
- The IT department is actively involved in maintaining and upgrading our public GIS maps as appropriate. The maps provide various data to the public, including parcel information, zoning information, subdivisions, and other information. As part of the township's DEI goals, the IT department has also been involved in ensuring the accessibility to the township website for people with disabilities.
- Increase the flexibility of Township services
  - The Clerk's Office implemented online bookings for passports. This has tremendously reduced the number of phone calls to the Clerk's office and allows customers to book an appointment 24/7.
  - A partnership with MSUFCU has been created which allows property owners to pay their property tax bills at any branch.
- Seek opportunities for productive public-private partnerships
  - Delhi Township continues to partner with Maner Costerisan to provide accounting review services to the Township. When possible, we work with this consultant to review information and provide guidance electronically. This approach provides increased flexibility and quicker timeliness for both Delhi Township and Maner Costerisan.
  - The Township continues to partner with the Lansing Area Food Bank, Northstar Recycling and Action Services to receive waste food. This food is placed in our sewer treatment plant digesters and used to reduce the use of necessary chemicals and generate heat/methane.
  - We continue to partner with Granger Waste Services on the operation of the recycling center.
- Be viewed as an innovative employment leader and counter emerging anti-government employment sentiments
  - HR and the Township manager continue to work with our DEI consultants and others to review our employment manuals and policies.
  - The Fire Department has received a grant from the State of Michigan which will provide paramedic training to expand options for recruiting and hiring full-time staff positions.
- Green spaces and environmental sustainability
  - Although still being evaluated for final cost effectiveness, staff and the Board have executed a letter of intent which will enable us to explore the implementation of solar energy options for various township facilities.
  - Township departments continue to assess methods for becoming more environmentally friendly. For example, during the first half of 2023, multiple utility-type invoices were converted to electronic invoices, saving an estimated 1,896 pieces of paper annually. This environmental impact is multiplied when the cost of transporting these letters is taken into consideration.
  - The IT Department continues to explore and utilize e-waste recycling services whenever possible.
  - A new combined heat and power unit will be installed at the POTW. This will allow us to further work towards our "net zero" goal for wastewater treatment.
  - The Township has continued to maintain "gold status" in Michigan Green Communities Challenge
- Sustainable community approaches
  - The Township continues to implement and work on a variety of initiatives aimed at increasing and encouraging sustainability. Examples include:
    - public education to protect and enhance water quality.
    - Partnership with Lansing area governments to collect and recycle difficult to recycle items.
    - Implementation of the food waste program with Holt Schools and others.
    - Continuing the "yard waste to compost" initiative with Hammond Farms.
    - Continue "Beast of Grease" program for residential grease collection.
    - Continue the mercury thermometer and thermostat collection program.
    - The Township continues to offer compost bins and rain barrels for sale at a reasonable rate.
  - The community garden plots continue to be offered to residents. In 2023, all available plots have been utilized.

### **One-Year Tasks**

1. Deepen the relationship with the HBA
  - The Manager works with the Township Supervisor to provide timely and relevant information prior to HBA monthly meetings.
2. Evaluate the usefulness and costs associated with the creation of a township app
  - Staff will continue to look at this. However, for now, it does not appear that the costs and effort associated with the development and ongoing operation of an app makes sense. Apps are best suited for the



*completion of repetitive events, interactions or transactions. The Township does not have very many of these types of offerings.*

3. *Encourage expanded use of the community gardens*

- *Garden spaces “sold out” for 2023. Will consider adding more plots for 2024, if this can be accomplished without significant increased cost or staffing needs.*

4. *If not complete in 2022, conduct a wage study that includes private sector employment competitors*

- *This did not occur. HR and the Manager determined that, in light of the very high CPI for 2023 and anticipated jumps for 2024, this task would be delayed until a future time.*

**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.

# Minutes of Goals & Objective Meeting Held on June 20, 2023

Delhi Charter Township Board of Trustees held a Goals & Objective meeting on Tuesday, June 20, 2023, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Hayhoe called the meeting to order at 4:00 p.m.

## **PLEDGE OF ALLEGIANCE**

## **ROLL CALL**

Members Present: Supervisor John Hayhoe, Clerk Evan Hope, Treasurer Tom Lenard, Trustees Pat Brown, Matt Lincoln, TyJuan Thirdgill, DiAnne Warfield

Members Absent: None

The Board of Trustees met to review the Strategic Plan 2027, and to establish areas of focus for 2024. The following summary reflects the discussion's main points that take the Township forward. The following summarizes the 2024 details as discussed by the Board:

### **GOAL AREA I: A CONNECTED COMMUNITY**

#### **Key Objectives** A more diverse community

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

2024 Update: Continue to work with the Holt Public School district to identify potential community reuse opportunities for the Hope Middle School, as appropriate.

#### **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

#### **2024 Update:**

1. The Board supports, encourages, and approves of the continued use of the Sam Corey building for a wider range of Township events, programs and activities. Senior citizen events and related use of the building will be the priority and will not be discontinued or displaced, but use of the building will continue to be expanded.

### **GOAL AREA II: PLACEMAKING**

#### **Key Objectives**

- o Continue focus on trail development and key connectors
- o Development of College and Holt area to facilitate development synergy.
- o Update: this objective will be removed . See below.
- o Continue to support Realize Cedar development
- o A vibrant downtown
- o Keep/Increase small businesses

#### **One-Year Tasks**

1. Focus on opportunities for enhancements, and increased amenities at Valhalla, other parks, and along trails
2. Evaluate 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

#### **2024 Update:**

1. Due to cost constraints, transform the fountain located in Veteran's Memorial Garden into a focal point landscape feature so that it provides the desired visual impact in 2024.
2. After discussion and evaluation, the Board has determined that this task is unnecessary, and that implementation of the other goals and tasks identified satisfactorily accomplishes this objective.



3. The Board recognizes that, due to constraints, responsibility for the Cruise to Holt and Music in the Garden concerts will need to rest with the Township going forward if we want these activities to continue.

**GOAL AREA III: TOWNSHIP SERVICES, ENVIRONMENTAL SUSTAINABILITY**

**Key Objectives**

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

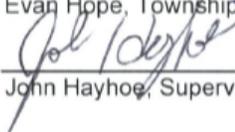
**2024 Update:**

1. The Board recognizes that working for governmental entities is increasingly challenging. Attracting and retaining employees is difficult due to the current environment. The safety of our employees is very important and is vital to employee attraction and retention. Consider completing an evaluation of the physical environment within key buildings/facilities to identify any potential security concerns and address them . Provide targeted trainings to enhance employee readiness and preparedness.
2. Identify local resources pertaining to mental health and provide links to these resources on the Township's website.

**ADJOURNMENT** - Meeting adjourned at 5:45p.m.

Date: July 18, 2023

  
\_\_\_\_\_  
Evan Hope, Township Clerk

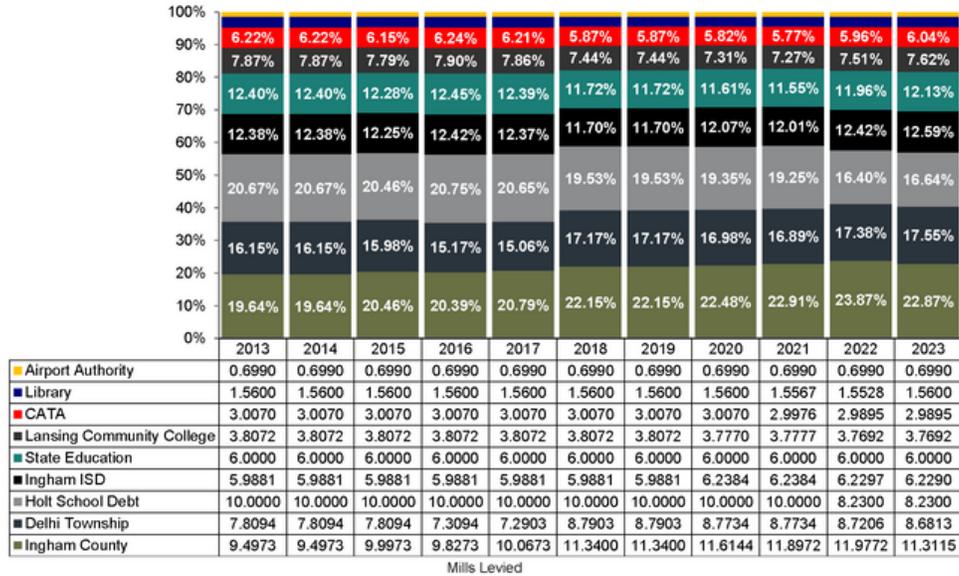
  
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John Hayhoe, Supervisor

Date: July 18, 2023

/g/

# Millage Rates for a Typical Delhi Township Resident (Chart)

Where Do My Property Tax Dollars Go?  
Typical Delhi Township Resident  
2023



## Millage Rates for a Typical Delhi Township Resident

Taxing Entity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Ingham County	9.4973	9.4973	9.9973	9.8273	10.0673	11.3400	11.3400	11.6144	11.8972	11.9772	11.3115
Delhi Township	7.8094	7.8094	7.8094	7.3094	7.2903	8.7903	8.7903	8.7734	8.7734	8.7206	8.6813
Holt School Debt	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	8.2300	8.2300
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	6.2384	6.2384	6.2297	6.2290
State Education	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Lansing Community College	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.8072	3.7770	3.7777	3.7692	3.7692
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	2.9976	2.9895	2.9895
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5567	1.5528	1.5600
Airport Authority	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990	0.6990
<b>Total</b>	<b>48.3680</b>	<b>48.3680</b>	<b>48.8680</b>	<b>48.1980</b>	<b>48.4189</b>	<b>51.1916</b>	<b>51.1916</b>	<b>51.6692</b>	<b>51.9400</b>	<b>50.1680</b>	<b>49.4695</b>



## I am a Typical Delhi Township Resident. Where do my Property Tax Dollars Go?

Taxing Entity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Ingham County</b>	19.64%	19.64%	20.46%	20.39%	20.79%	22.15%	22.15%	22.48%	22.91%	23.87%	22.87%
<b>Delhi Township</b>	16.15%	16.15%	15.98%	15.17%	15.06%	17.17%	17.17%	16.98%	16.89%	17.38%	17.55%
<b>Holt School Debt</b>	20.67%	20.67%	20.46%	20.75%	20.65%	19.53%	19.53%	19.35%	19.25%	16.40%	16.64%
<b>Ingham ISD</b>	12.38%	12.38%	12.25%	12.42%	12.37%	11.70%	11.70%	12.07%	12.01%	12.42%	12.59%
<b>State Education</b>	12.40%	12.40%	12.28%	12.45%	12.39%	11.72%	11.72%	11.61%	11.55%	11.96%	12.13%
<b>Lansing Community College</b>	7.87%	7.87%	7.79%	7.90%	7.86%	7.44%	7.44%	7.31%	7.27%	7.51%	7.62%
<b>CATA</b>	6.22%	6.22%	6.15%	6.24%	6.21%	5.87%	5.87%	5.82%	5.77%	5.96%	6.04%
<b>Library</b>	3.23%	3.23%	3.19%	3.24%	3.22%	3.05%	3.05%	3.02%	3.00%	3.10%	3.15%
<b>Airport Authority</b>	1.45%	1.45%	1.43%	1.45%	1.44%	1.37%	1.37%	1.35%	1.35%	1.39%	1.41%
<b>Total</b>	<b>100%</b>										



## Staffing Table - Full Time Equivalents

Department	2021	2022	2023	2024
Manager	3.0	3.0	3.0	3.0
Accounting	1.0	1.4	1.4	1.4
Clerk	3.0	3.0	3.0	3.0
Information Technology	1.0	1.0	1.0	1.0
Buildings & Grounds*	5.0	5.0	5.0	12.4
Treasurer	3.2	3.2	3.2	2.9
Assessing	3.0	3.0	3.6	3.6
Community Development	6.5	6.5	6.0	6.0
<b>Total General Fund</b>	<b>24.7</b>	<b>25.1</b>	<b>25.2</b>	<b>33.3</b>
Fire (Fund)	27.1	25.9	25.9	22.6
Parks (Fund)*	12.5	10.0	10.0	2.3
Sewer (Fund)	19.6	20.0	20.0	20.0
DDA (Fund)	2.2	2.2	2.2	2.2
<b>Total, All Funds</b>	<b>86.1</b>	<b>83.2</b>	<b>83.3</b>	<b>80.4</b>

\*The organization and staffing in the Buildings and Grounds department and the Parks Fund was restructured in 2024.

Positions will continue to be evaluated as staff vacancies occur.

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# FUND SUMMARIES

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# All Funds Summary



## All Funds 2024 Budgeted Combined Summary (Revenues, Expenditures, and Fund Balance)

Description	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Component Units	Total
<b>Revenues</b>							
Taxes	\$4,066,317	\$3,550,128				\$3,164,460	\$10,780,905
Licenses and Permits	\$327,280				\$85,400		\$412,680
Grants & Revenue Sharing	\$3,292,610	\$134,147	\$3,750,000		\$2,600,040	\$1,500	\$9,778,297
Intergovernmental-Local	\$142,600		\$137,315				\$279,915
Charges for Services	\$613,350	\$1,382,400			\$7,976,470	\$6,800	\$9,979,020
Other Revenue	\$545,500	\$38,943		\$19,087	\$339,714	\$1,800	\$945,044
Fines & Forfeitures	\$20,000	\$20,000					\$40,000
Interest & Rentals	\$240,900	\$19,440			\$111,660	\$93,500	\$465,500
Franchise Fees	\$342,000						\$342,000
<b>Total Revenue</b>	<b>\$9,590,557</b>	<b>\$5,145,058</b>	<b>\$3,887,315</b>	<b>\$19,087</b>	<b>\$11,113,284</b>	<b>\$3,268,060</b>	<b>\$33,023,361</b>
<b>Expenditures</b>							
General Government	\$4,768,621					\$178,048	\$4,946,669
Public Safety		\$6,644,818					\$6,644,818
Parks and Recreation		\$491,239					\$491,239
Community & Econ Dev	\$985,303					\$1,110,149	\$2,095,452
Public Works	\$1,185,571	\$2,625			\$5,439,843		\$6,628,039
Other							
Debt Service	\$438,849	\$159,478		\$31,035	\$2,225,821	\$1,132,480	\$3,987,663
Capital Outlay	\$1,913,272	\$633,530	\$1,349,069		\$11,182,308	\$200,000	\$15,278,179
<b>Total Expenditures</b>	<b>\$9,291,616</b>	<b>\$7,931,690</b>	<b>\$1,349,069</b>	<b>\$31,035</b>	<b>\$18,847,972</b>	<b>\$2,620,678</b>	<b>\$40,072,060</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$298,941</b>	<b>-\$2,786,632</b>	<b>\$2,539,246</b>	<b>-\$11,948</b>	<b>-\$7,734,688</b>	<b>\$647,382</b>	<b>-\$7,047,699</b>
<b>Other Financing Sources</b>							
Sale of Capital Assets						\$55,350	\$55,350
Operating Transfers In		\$2,648,905				\$1,132,480	\$3,781,385
Capital Contributions							
<b>Total Other Financing Sources</b>		<b>\$2,648,905</b>				<b>\$1,187,830</b>	<b>\$3,836,735</b>
<b>Other Financing Uses</b>							
Operating Transfer Out	\$2,648,905					\$1,132,480	\$3,781,385
<b>Total Other Financing Uses</b>	<b>\$2,648,905</b>					<b>\$1,132,480</b>	<b>\$3,781,385</b>
<b>Change in Fund Balance</b>	<b>-\$2,349,963</b>	<b>-\$137,728</b>	<b>\$2,538,246</b>	<b>-\$11,948</b>	<b>-\$7,734,688</b>	<b>\$702,732</b>	<b>-\$6,993,349</b>
<b>Beginning Fund Balance</b>	<b>\$16,903,638</b>	<b>\$856,760</b>	<b>\$211,754</b>	<b>\$93,247</b>	<b>\$40,592,346</b>	<b>\$5,242,068</b>	<b>\$63,899,813</b>
<b>Ending Fund Balance</b>	<b>\$14,553,675</b>	<b>\$719,032</b>	<b>\$2,750,000</b>	<b>\$811,299</b>	<b>\$32,857,659</b>	<b>\$5,944,800</b>	<b>\$57,636,465</b>

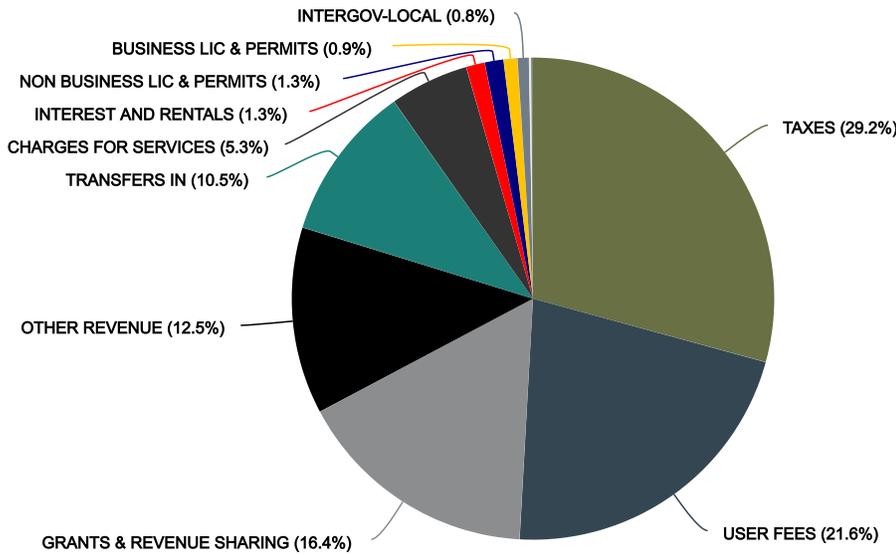
Data in this table subject to rounding error.

**Tied Out:** Total Revenues + Other Financing Sources = Total Revenues reflected below. Total Expenditures + Other Financing Uses = Total Expenditures reflected below.



# Revenues

## Projected 2024 Revenues by Source

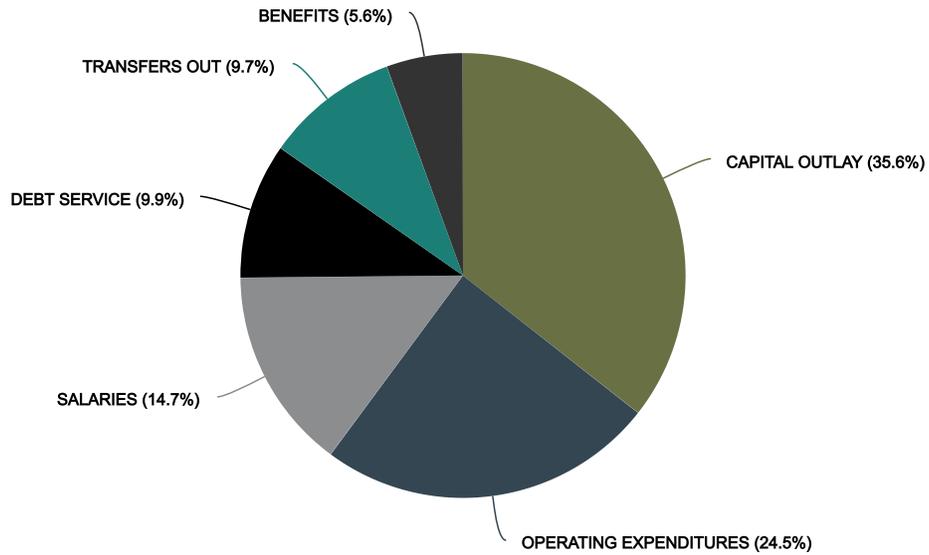


Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Revenue Source					
TAXES	\$10,319,741.15	\$10,898,410.44	\$10,780,905.00	\$10,905,348.60	\$10,999,588.60
OTHER REVENUE	\$1,120,900.90	\$632,136.22	\$4,620,830.00	\$4,321,930.00	\$573,132.00
BUSINESS LIC & PERMITS	\$347,719.05	\$335,454.84	\$342,000.00	\$342,000.00	\$342,000.00
NON BUSINESS LIC & PERMITS	\$887,011.80	\$1,111,520.00	\$462,680.00	\$455,580.00	\$443,229.99
GRANTS & REVENUE SHARING	\$3,923,423.87	\$6,157,948.24	\$6,028,297.13	\$5,286,204.04	\$3,626,836.89
INTERGOV-LOCAL	\$154,566.71	\$145,961.81	\$279,914.78	\$15,000.00	\$15,000.00
USER FEES	\$7,717,041.84	\$7,670,380.00	\$7,976,470.00	\$8,215,426.95	\$8,461,886.70
CHARGES FOR SERVICES	\$1,721,022.37	\$1,904,735.25	\$1,952,550.00	\$1,966,669.99	\$1,981,279.98
FINES & FORFEITURES	\$41,852.46	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
INTEREST AND RENTALS	\$295,177.56	\$579,920.00	\$465,500.00	\$463,556.00	\$461,806.00
SALE OF FIXED ASSETS	\$81,548.72	\$40,300.00	\$55,350.00	\$0.00	\$0.00
BOND/LEASE PROCEEDS	\$1,679.84	\$1,680.00	\$1,680.00	\$1,680.00	\$1,680.00
OTHER FINANCING SOURCE	\$0.00	\$2,295,926.50	\$0.00	\$0.00	\$0.00
TRANSFERS IN	\$3,487,871.66	\$4,664,054.64	\$3,853,918.64	\$6,519,901.89	\$4,143,842.16
NO LONGER USED	-\$286,339.82	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue Source:</b>	<b>\$29,813,218.11</b>	<b>\$36,478,427.94</b>	<b>\$36,860,095.55</b>	<b>\$38,533,297.46</b>	<b>\$31,090,282.33</b>



# Expenditures

## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
SALARIES	\$5,371,844.69	\$5,810,574.30	\$6,453,761.87	\$6,212,988.84	\$6,419,284.15
BENEFITS	\$1,935,069.96	\$2,328,656.12	\$2,441,058.77	\$2,512,643.55	\$2,554,961.61
OPERATING EXPENDITURES	\$11,940,538.24	\$9,639,304.84	\$10,757,884.23	\$10,777,533.19	\$10,913,102.44
CAPITAL OUTLAY	\$773,289.71	\$6,651,898.60	\$15,614,179.30	\$12,402,131.02	\$1,914,530.07
DEBT SERVICE	\$2,626,070.10	\$4,139,627.21	\$4,327,291.68	\$5,001,064.43	\$4,487,832.27
TRANSFERS OUT	\$3,849,341.66	\$5,047,094.64	\$4,259,268.64	\$6,925,371.94	\$4,565,922.12
<b>Total Expense Objects:</b>	<b>\$26,496,154.36</b>	<b>\$33,617,155.71</b>	<b>\$43,853,444.49</b>	<b>\$43,831,732.98</b>	<b>\$30,855,632.66</b>



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.

### Summary

In 2024, we are budgeting \$9,590,557 for revenue and \$11,940,520 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$849,807 (9.7%) and expenditures are expected to increase by \$2,965,940 (33.0%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$12,466,248.66</b>	<b>\$14,126,345.63</b>	<b>\$14,126,345.63</b>	<b>\$16,903,638.40</b>	<b>\$14,553,675.34</b>	<b>\$11,464,697.35</b>
<b>Revenues</b>						
TAXES	\$3,801,429.27	\$3,808,450.00	\$3,953,349.84	\$4,066,317.00	\$4,136,660.00	\$4,136,660.00
OTHER REVENUE	\$423,067.80	\$395,000.00	\$388,377.90	\$545,500.00	\$445,500.00	\$445,500.00
BUSINESS LIC & PERMITS	\$347,719.05	\$342,400.00	\$335,454.84	\$342,000.00	\$342,000.00	\$342,000.00
NON BUSINESS LIC & PERMITS	\$574,631.55	\$341,200.00	\$425,520.00	\$327,280.00	\$327,280.00	\$327,280.00
GRANTS & REVENUE SHARING	\$3,611,239.13	\$3,124,440.00	\$3,272,370.34	\$3,292,610.38	\$3,915,530.86	\$3,598,998.19
INTERGOV-LOCAL	\$148,243.79	\$144,220.00	\$145,961.81	\$142,600.00	\$15,000.00	\$15,000.00
CHARGES FOR SERVICES	\$630,257.15	\$558,040.00	\$625,680.00	\$613,350.00	\$627,469.99	\$642,079.98
FINES & FORFEITURES	\$19,212.50	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
INTEREST AND RENTALS	\$154,434.41	\$7,000.00	\$267,630.00	\$240,900.00	\$240,900.00	\$240,900.00
OTHER FINANCING SOURCE	\$0.00		\$2,295,926.50	\$0.00	\$0.00	\$0.00
NO LONGER USED	-\$288,746.45	\$0.00		\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$9,421,488.20</b>	<b>\$8,740,750.00</b>	<b>\$11,730,271.23</b>	<b>\$9,590,557.38</b>	<b>\$10,070,340.85</b>	<b>\$9,768,418.17</b>
<b>Expenditures</b>						
SALARIES	\$1,791,576.94	\$1,898,070.00	\$1,894,617.59	\$2,814,198.25	\$2,459,705.88	\$2,541,056.72
BENEFITS	\$645,021.82	\$786,040.00	\$786,284.37	\$1,011,794.62	\$1,011,603.98	\$1,028,159.15
OPERATING EXPENDITURES	\$2,196,447.76	\$2,328,210.00	\$1,896,256.33	\$2,606,338.73	\$2,637,277.59	\$2,344,836.46
CAPITAL OUTLAY	\$23,619.85	\$27,300.00	\$382,655.00	\$2,006,272.00	\$142,500.00	\$30,000.00
DEBT SERVICE	\$738,524.26	\$782,930.00	\$715,240.53	\$778,478.20	\$1,317,529.43	\$628,715.34
TRANSFERS OUT	\$2,366,200.60	\$3,152,030.00	\$3,277,924.64	\$2,723,438.64	\$5,590,701.96	\$3,231,462.16
<b>Total Expenditures:</b>	<b>\$7,761,391.23</b>	<b>\$8,974,580.00</b>	<b>\$8,952,978.46</b>	<b>\$11,940,520.44</b>	<b>\$13,159,318.84</b>	<b>\$9,804,229.82</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,660,096.97</b>	<b>-\$233,830.00</b>	<b>\$2,777,292.77</b>	<b>-\$2,349,963.06</b>	<b>-\$3,088,977.99</b>	<b>-\$35,811.65</b>
<b>Ending Fund Balance:</b>	<b>\$14,126,345.63</b>	<b>\$13,892,515.63</b>	<b>\$16,903,638.40</b>	<b>\$14,553,675.34</b>	<b>\$11,464,697.35</b>	<b>\$11,428,885.70</b>

## Classifications of Fund Balance

### 2022 Actual

Non-Spendable	\$31,780.76
Restricted	\$265,381.52
Committed	\$10,000.00
Assigned	\$0.00
Unassigned	\$13,819,183.35
<b>Total Ending Fund Balance, 2022</b>	<b>\$14,126,345.63</b>

### 2023 Projected

Non-Spendable for Prepaid Expenses	\$50,000.00
Total Restricted*	\$965,381.52
Committed for Disaster Contingency	\$10,000.00
Total Assigned**	\$2,298,271.50
Unassigned	\$13,579,985.38
<b>Total Ending Fund Balance, 2023</b>	<b>\$16,903,638.40</b>

\*Restricted Fund Balance includes Sycamore Trail (\$265,381.52) and Building Department (\$700,000)

\*\*Assigned Fund Balance includes Solar Panels (\$1,913,271.50), Future CSC Carpet/Paint (\$120,000), Cemetery Improvements (\$115,000), and Asphalt Replacement/Repair (\$150,000).

### 2024 Budgeted

Non-Spendable for Prepaid Expenses	\$50,000.00
Total Restricted*	\$965,381.52
Committed for Disaster Contingency	\$10,000.00
Total Assigned**	\$518,000.00
Unassigned	\$13,010,293.82
<b>Total Ending Fund Balance, 2024</b>	<b>\$14,553,675.34</b>

\*Restricted Fund Balance includes Sycamore Trail (\$265,381.52) and Building Department (\$700,000)

\*\*Assigned Fund Balance includes Sidewalk Install Program (\$88,000), Future CSC Carpet/Paint (\$150,000), Cemetery Improvements (\$130,000), and Asphalt Replacement/Repair (\$150,000).

### 2025 Forecasted

Non-Spendable for Prepaid Expenses	\$50,000.00
Total Restricted*	\$965,381.52
Committed for Disaster Contingency	\$10,000.00
Total Assigned**	\$651,000.00
Unassigned	\$9,788,315.83
<b>Total Ending Fund Balance, 2025</b>	<b>\$11,464,697.35</b>

\*Restricted Fund Balance includes Sycamore Trail (\$265,381.52) and Building Department (\$700,000)

\*\*Assigned Fund Balance includes Sidewalk Install Program (\$176,000), Future CSC Carpet/Paint (\$180,000), Cemetery Improvements (\$145,000), and Asphalt Replacement/Repair (\$150,000).

### 2026 Forecasted

Non-Spendable for Prepaid Expenses	\$50,000.00
Total Restricted*	\$965,381.52
Committed for Disaster Contingency	\$10,000.00
Total Assigned**	\$784,000.00
Unassigned	\$9,619,504.18
<b>Total Ending Fund Balance, 2026</b>	<b>\$11,428,885.70</b>

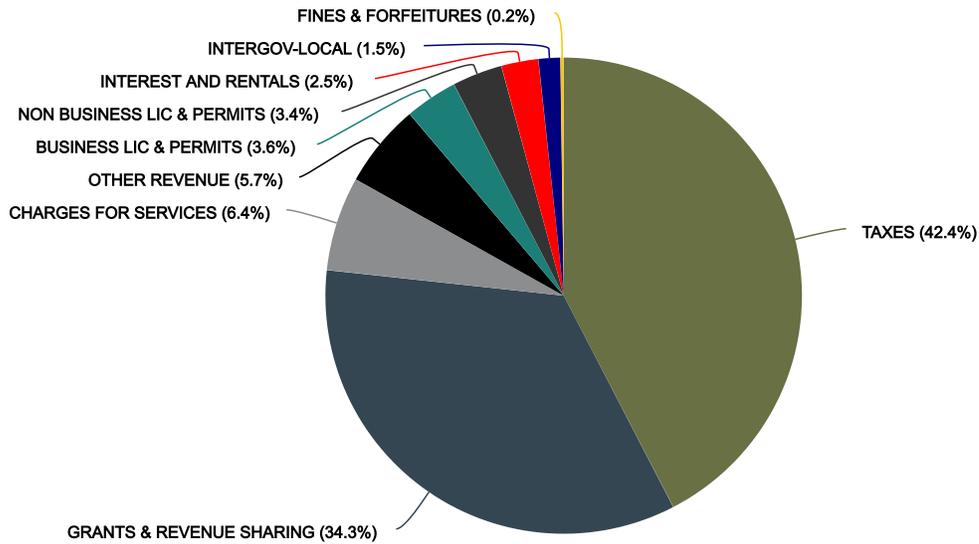
\*Restricted Fund Balance includes Sycamore Trail (\$265,381.52) and Building Department (\$700,000)

\*\*Assigned Fund Balance includes Sidewalk Install Program (\$264,000), Future CSC Carpet/Paint (\$210,000), Cemetery Improvements (\$160,000), and Asphalt Replacement/Repair (\$150,000).



# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CUR REAL & PERS PROP TAX	101-000.00-403.000	\$3,219,964.85	\$3,408,949.00	\$3,518,000.00	\$3,588,360.00	\$3,588,360.00
DELQ TAX	101-000.00-412.000	\$7,412.25	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00
PYMT IN LIEU OF TAXES	101-000.00-432.000	\$9,615.39	\$10,029.84	\$10,000.00	\$10,000.00	\$10,000.00
TRAILER PARK FEES	101-000.00-434.000	\$6,489.00	\$6,456.00	\$6,400.00	\$6,400.00	\$6,400.00
IFT/CFT TAX REVENUE	101-000.00-437.000	\$1,863.45	\$1,915.00	\$1,917.00	\$1,900.00	\$1,900.00
DELINQUENT INTEREST & PENALTY	101-000.00-445.005	\$24,448.55	\$22,000.00	\$25,000.00	\$25,000.00	\$25,000.00
PROPERTY TAX ADMIN FEE	101-000.00-447.000	\$531,635.78	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
<b>Total TAXES:</b>		<b>\$3,801,429.27</b>	<b>\$3,953,349.84</b>	<b>\$4,066,317.00</b>	<b>\$4,136,660.00</b>	<b>\$4,136,660.00</b>
<b>OTHER REVENUE</b>						
STREETLIGHT ASSESSMENTS	101-000.00-451.000	\$346,382.29	\$320,244.94	\$315,000.00	\$315,000.00	\$315,000.00
SPECIAL ASSMTS-STREETS	101-000.00-452.000	\$34,300.49	\$33,212.47	\$29,000.00	\$29,000.00	\$29,000.00
SIDEWALK ASSESSMENTS	101-000.00-453.000	\$8,022.50	\$3,000.00	\$12,500.00	\$12,500.00	\$12,500.00
ELECTION EXPENSE REIMBURSEMENT	101-000.00-676.010	\$0.00		\$100,000.00	\$0.00	\$0.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
MISCELLANEOUS REVENUE	101-000.00-677.000	\$1,551.62	\$1,188.67	\$1,000.00	\$1,000.00	\$1,000.00
REFUNDS / REBATE / REIMBURSEMENTS	101-000.00-687.000	\$32,740.90	\$30,731.82	\$88,000.00	\$88,000.00	\$88,000.00
DAILY CASH OVER/SHORT	101-000.00-689.000	\$70.00		\$0.00	\$0.00	\$0.00
<b>Total OTHER REVENUE:</b>		<b>\$423,067.80</b>	<b>\$388,377.90</b>	<b>\$545,500.00</b>	<b>\$445,500.00</b>	<b>\$445,500.00</b>
<b>BUSINESS LIC &amp; PERMITS</b>						
CABLE FRANCHISE FEES	101-000.00-477.000	\$347,719.05	\$335,454.84	\$342,000.00	\$342,000.00	\$342,000.00
<b>Total BUSINESS LIC &amp; PERMITS:</b>		<b>\$347,719.05</b>	<b>\$335,454.84</b>	<b>\$342,000.00</b>	<b>\$342,000.00</b>	<b>\$342,000.00</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>						
BUILDING PERMITS	101-000.00-490.000	\$178,819.70	\$190,000.00	\$150,000.00	\$150,000.00	\$150,000.00
SOIL EROSION & SEDIMENT CTRL PERMIT	101-000.00-491.000	\$58,305.00	\$55,000.00	\$30,000.00	\$30,000.00	\$30,000.00
ELECTRICAL PERMIT FEES	101-000.00-492.000	\$126,584.00	\$68,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PLUMBING PERMIT FEES	101-000.00-493.000	\$62,838.00	\$42,000.00	\$36,000.00	\$36,000.00	\$36,000.00
MECHANICAL PERMIT FEES	101-000.00-494.000	\$114,088.60	\$67,500.00	\$55,000.00	\$55,000.00	\$55,000.00
FIRE INSPECTION FEES	101-000.00-495.000	\$13,777.25	\$0.00	\$0.00	\$0.00	\$0.00
FIRE DEPT BURNING PERMITS	101-000.00-496.000	\$1,235.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC LICENSES, PERMITS & FEES	101-000.00-497.000	\$3,725.00	\$600.00	\$4,080.00	\$4,080.00	\$4,080.00
SPECIAL USE PERMITS	101-000.00-614.000	\$8,025.00	\$1,250.00	\$1,500.00	\$1,500.00	\$1,500.00
BOARD OF APPEALS FEES	101-000.00-615.000	\$2,980.00	\$1,070.00	\$600.00	\$600.00	\$600.00
PLAT REVIEW FEES	101-000.00-618.000	\$2,418.00		\$0.00	\$0.00	\$0.00
REZONING APPLICATION FEES	101-000.00-619.000	\$1,336.00		\$0.00	\$0.00	\$0.00
ZONING CERTIFICATION	101-000.00-619.010	\$500.00	\$100.00	\$100.00	\$100.00	\$100.00
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>		<b>\$574,631.55</b>	<b>\$425,520.00</b>	<b>\$327,280.00</b>	<b>\$327,280.00</b>	<b>\$327,280.00</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
FEDERAL GRANTS	101-000.00-503.000	\$84,711.89	\$47,966.58	\$42,631.00	\$515,000.10	\$33,167.00
STATE GRANTS	101-000.00-572.000	\$7,841.43		\$0.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	101-000.00-573.000	\$136,011.21	\$63,702.33	\$63,500.00	\$63,500.00	\$63,500.00
STATE REV SHAR-SALES CONSTIT.	101-000.00-574.020	\$3,255,835.00	\$3,032,201.50	\$3,038,096.00	\$3,190,000.80	\$3,349,500.84



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
STATE REV SHAR-SALES STATUTORY	101-000.00-574.021	\$96,123.00	\$103,355.50	\$110,483.73	\$116,007.92	\$121,808.31
RETURNABLE LIQ LICENSE FEES	101-000.00-574.030	\$13,363.90	\$13,000.00	\$12,000.00	\$12,000.00	\$12,000.00
STATE SHARED REV-RIGHT OF WAY	101-000.00-574.040	\$17,352.70	\$12,144.43	\$25,899.65	\$19,022.04	\$19,022.04
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$3,611,239.13</b>	<b>\$3,272,370.34</b>	<b>\$3,292,610.38</b>	<b>\$3,915,530.86</b>	<b>\$3,598,998.19</b>
<b>INTERGOV-LOCAL</b>						
INTERGOVERNMENTAL REVENUE	101-000.00-581.000	\$132,837.50	\$130,225.00	\$127,600.00	\$0.00	\$0.00
DISTRICT LIBRARY CONTRIBUTIONS	101-000.00-587.000	\$15,406.29	\$15,736.81	\$15,000.00	\$15,000.00	\$15,000.00
<b>Total INTERGOV-LOCAL:</b>		<b>\$148,243.79</b>	<b>\$145,961.81</b>	<b>\$142,600.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>
<b>CHARGES FOR SERVICES</b>						
RENTAL REGISTRATION & INSPECT	101-000.00-620.000	\$148,507.00	\$130,500.00	\$110,000.00	\$110,000.00	\$110,000.00
SITE PLAN REVIEW FEES	101-000.00-628.000	\$12,915.00	\$12,140.00	\$5,000.00	\$5,000.00	\$5,000.00
CEMETERY - BURIAL FEES	101-000.00-634.000	\$30,150.00	\$30,000.00	\$25,000.00	\$25,000.00	\$25,000.00
PASSPORT FEES	101-000.00-636.000	\$40,965.15	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
CEMETERY-LOT SALES	101-000.00-643.000	\$36,250.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
COST ALLOC-FROM SEWER FD	101-000.00-699.590	\$361,470.00	\$383,040.00	\$403,350.00	\$417,469.99	\$432,079.98
<b>Total CHARGES FOR SERVICES:</b>		<b>\$630,257.15</b>	<b>\$625,680.00</b>	<b>\$613,350.00</b>	<b>\$627,469.99</b>	<b>\$642,079.98</b>
<b>FINES &amp; FORFEITURES</b>						
CODE ENFORCEMENT REVENUE	101-000.00-657.000	\$19,212.50	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$19,212.50</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>INTEREST AND RENTALS</b>						
INTEREST	101-000.00-665.000	\$154,434.41	\$267,630.00	\$240,900.00	\$240,900.00	\$240,900.00
<b>Total INTEREST AND RENTALS:</b>		<b>\$154,434.41</b>	<b>\$267,630.00</b>	<b>\$240,900.00</b>	<b>\$240,900.00</b>	<b>\$240,900.00</b>
<b>OTHER FINANCING SOURCE</b>						
LOAN PROCEEDS - SOLAR PANELS	101-000.00-969.120		\$2,295,926.50	\$0.00	\$0.00	\$0.00
<b>Total OTHER FINANCING SOURCE:</b>		<b>\$0.00</b>	<b>\$2,295,926.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>NO LONGER USED</b>						
INVESTMENT GAINS & LOSSES	101-000.00-669.000	-\$288,746.45		\$0.00	\$0.00	\$0.00
<b>Total NO LONGER USED:</b>		<b>-\$288,746.45</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

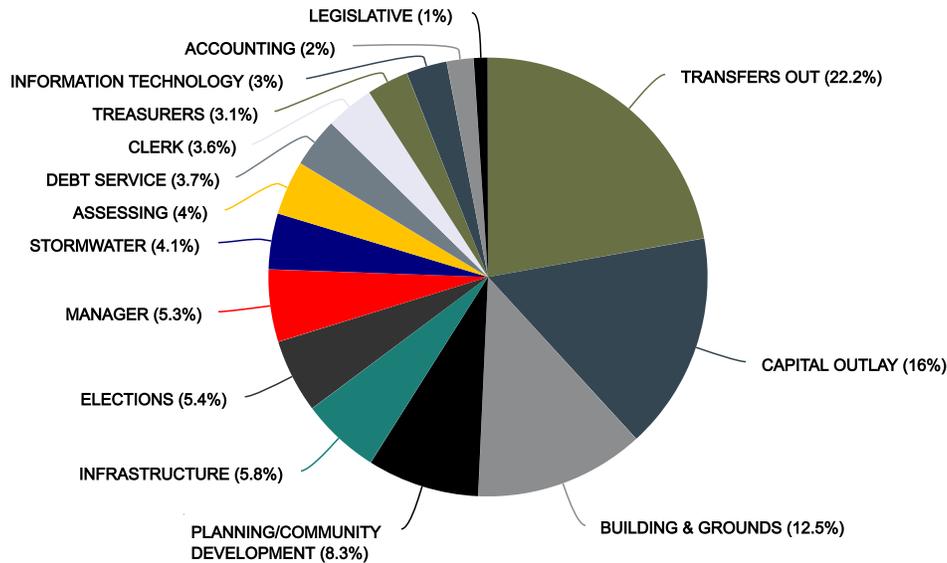


Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Total Revenue Source:		\$9,421,488.20	\$11,730,271.23	\$9,590,557.38	\$10,070,340.85	\$9,768,418.17



# Expenditures by Department

## Budgeted Expenditures by Department

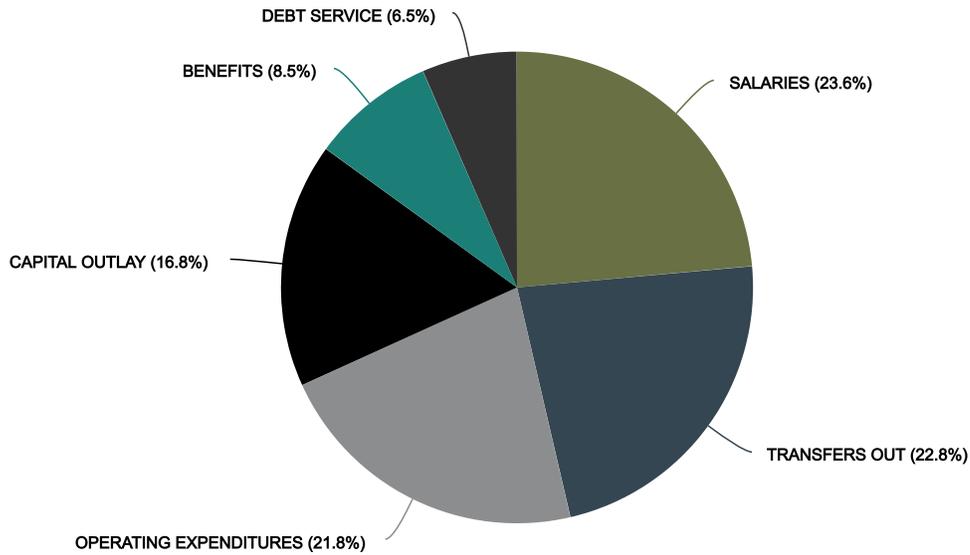


Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expenditures					
LEGISLATIVE	\$201,335.32	\$123,520.46	\$124,066.34	\$128,046.13	\$131,223.17
MANAGER	\$610,952.67	\$562,709.80	\$636,969.30	\$657,955.30	\$674,934.76
ACCOUNTING	\$171,432.40	\$231,898.22	\$235,233.58	\$244,409.15	\$247,053.80
CLERK	\$402,312.05	\$354,865.99	\$424,158.70	\$439,892.69	\$452,686.65
INFORMATION TECHNOLOGY	\$293,875.52	\$326,366.32	\$359,707.25	\$366,851.24	\$359,329.55
TREASURERS	\$312,302.15	\$311,576.45	\$367,331.24	\$381,875.69	\$393,012.72
ASSESSING	\$351,386.36	\$420,245.00	\$477,185.54	\$483,993.82	\$495,656.55
ELECTIONS	\$132,591.54	\$24,675.00	\$649,836.08	\$46,664.32	\$70,102.77
BUILDING & GROUNDS	\$655,002.08	\$715,740.79	\$1,494,133.19	\$1,542,304.95	\$1,469,277.61
STORMWATER	\$476,005.84	\$464,110.08	\$490,570.75	\$479,298.74	\$472,501.38
INFRASTRUCTURE	\$582,455.50	\$492,300.00	\$695,000.00	\$845,000.00	\$545,000.00
PLANNING/COMMUNITY DEVELOPMENT	\$897,366.61	\$961,177.48	\$985,303.04	\$1,015,429.47	\$1,006,838.56
CAPITAL OUTLAY	\$7,613.19	\$382,655.00	\$1,913,272.00	\$0.00	\$0.00
DEBT SERVICE	\$354,319.74	\$352,923.24	\$438,848.87	\$990,480.14	\$309,806.60
TRANSFERS OUT	\$2,312,440.26	\$3,228,214.64	\$2,648,904.56	\$5,537,117.20	\$3,176,805.70
<b>Total Expenditures:</b>	<b>\$7,761,391.23</b>	<b>\$8,952,978.46</b>	<b>\$11,940,520.44</b>	<b>\$13,159,318.84</b>	<b>\$9,804,229.82</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
SALARIES	\$1,791,576.94	\$1,894,617.59	\$2,814,198.25	\$2,459,705.88	\$2,541,056.72
BENEFITS	\$645,021.82	\$786,284.37	\$1,011,794.62	\$1,011,603.98	\$1,028,159.15
OPERATING EXPENDITURES	\$2,196,447.76	\$1,896,256.33	\$2,606,338.73	\$2,637,277.59	\$2,344,836.46
CAPITAL OUTLAY	\$23,619.85	\$382,655.00	\$2,006,272.00	\$142,500.00	\$30,000.00
DEBT SERVICE	\$738,524.26	\$715,240.53	\$778,478.20	\$1,317,529.43	\$628,715.34
TRANSFERS OUT	\$2,366,200.60	\$3,277,924.64	\$2,723,438.64	\$5,590,701.96	\$3,231,462.16
<b>Total Expense Objects:</b>	<b>\$7,761,391.23</b>	<b>\$8,952,978.46</b>	<b>\$11,940,520.44</b>	<b>\$13,159,318.84</b>	<b>\$9,804,229.82</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:

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

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



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. It is partially funded by a voter approved millage.

### Summary

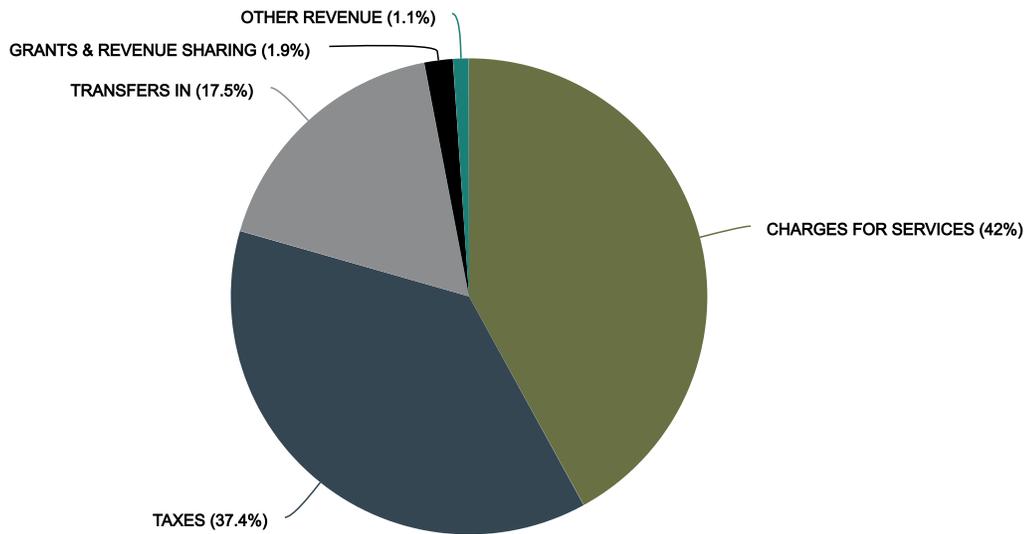
In 2024, we are budgeting \$3,056,372 for revenue and \$3,079,941 for expenditures. When compared to the 2023 Original Budget, revenues are expected to decrease by \$98,138 (3.1%) and expenditures are expected to decrease by \$74,569 (2.4%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$96,376.33</b>	<b>\$23,569.05</b>	<b>\$23,569.05</b>	<b>\$23,569.05</b>	<b>N/A</b>	<b>N/A</b>
<b>Revenues</b>						
TAXES	\$1,285,706.43	\$1,356,500.00	\$1,361,902.79	\$1,144,253.00	\$1,167,013.06	\$1,167,013.06
OTHER REVENUE	\$24,182.53	\$23,260.00	\$46,698.83	\$32,863.40	\$32,863.40	\$32,863.40
GRANTS & REVENUE SHARING	\$16,405.09	\$20,000.00	\$26,362.91	\$59,482.91	\$4,218.16	\$4,218.16
CHARGES FOR SERVICES	\$1,017,187.57	\$1,170,000.00	\$1,219,947.25	\$1,284,000.00	\$1,284,000.00	\$1,284,000.00
TRANSFERS IN	\$517,986.74	\$584,750.00	\$460,922.52	\$535,772.90	\$672,932.72	\$760,466.63
<b>Total Revenues:</b>	<b>\$2,861,468.36</b>	<b>\$3,154,510.00</b>	<b>\$3,115,834.30</b>	<b>\$3,056,372.21</b>	<b>\$3,161,027.34</b>	<b>\$3,248,561.25</b>
<b>Expenditures</b>						
SALARIES	\$1,825,118.78	\$1,973,890.00	\$1,992,890.03	\$1,916,230.67	\$1,972,330.47	\$2,037,638.70
BENEFITS	\$645,240.23	\$775,650.00	\$776,341.75	\$728,735.77	\$762,283.00	\$776,088.89
OPERATING EXPENDITURES	\$463,916.63	\$404,970.00	\$333,739.12	\$422,111.42	\$413,550.46	\$421,970.25
CAPITAL OUTLAY	\$0.00		\$12,863.40	\$12,863.40	\$12,863.40	\$12,863.40
<b>Total Expenditures:</b>	<b>\$2,934,275.64</b>	<b>\$3,154,510.00</b>	<b>\$3,115,834.30</b>	<b>\$3,079,941.26</b>	<b>\$3,161,027.33</b>	<b>\$3,248,561.24</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$72,807.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$23,569.05</b>	<b>\$0.01</b>	<b>\$0.01</b>
<b>Ending Fund Balance:</b>	<b>\$23,569.05</b>	<b>\$23,569.05</b>	<b>\$23,569.05</b>	<b>\$0.00</b>	<b>N/A</b>	<b>N/A</b>

# Revenues

## Projected 2024 Revenues by Source



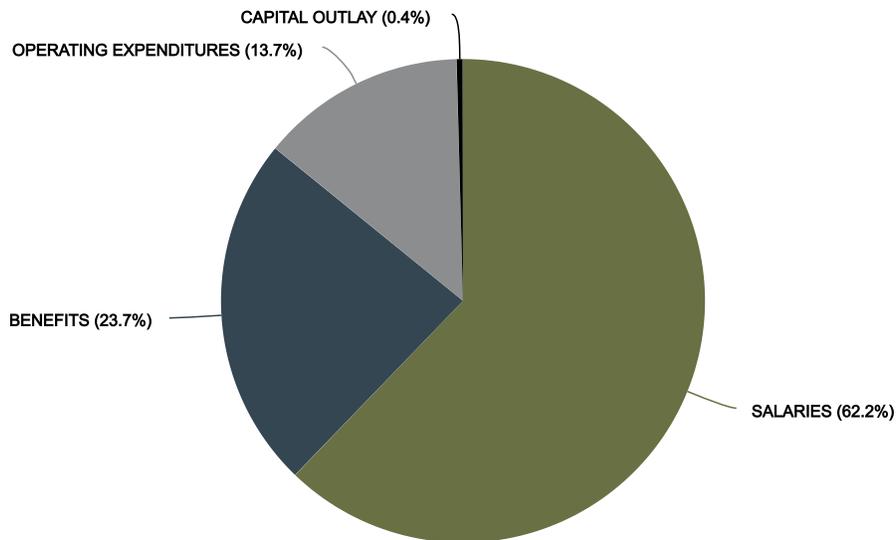
Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CUR REAL & PERS PROP TAX	206-000.00-403.000	\$1,278,699.69	\$1,355,080.69	\$1,138,003.00	\$1,160,763.06	\$1,160,763.06
DELQ TAX	206-000.00-412.000	\$2,313.10	\$2,018.41	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	206-000.00-432.000	\$3,346.82	\$3,490.93	\$3,400.00	\$3,400.00	\$3,400.00
IFT/CFT TAX REVENUE	206-000.00-437.000	\$1,080.96	\$1,110.92	\$650.00	\$650.00	\$650.00
DELINQUENT INTEREST & PENALTY	206-000.00-445.005	\$265.86	\$201.84	\$200.00	\$200.00	\$200.00
<b>Total TAXES:</b>		<b>\$1,285,706.43</b>	<b>\$1,361,902.79</b>	<b>\$1,144,253.00</b>	<b>\$1,167,013.06</b>	<b>\$1,167,013.06</b>
<b>OTHER REVENUE</b>						
MISCELLANEOUS REVENUE	206-000.00-677.000	\$250.00		\$0.00	\$0.00	\$0.00
OPIOID SETTLEMENT	206-000.00-685.000	\$0.00	\$12,863.40	\$12,863.40	\$12,863.40	\$12,863.40
REFUNDS/REBATE/REIMBURSEMENTS	206-000.00-687.000	\$23,932.53	\$33,835.43	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total OTHER REVENUE:</b>		<b>\$24,182.53</b>	<b>\$46,698.83</b>	<b>\$32,863.40</b>	<b>\$32,863.40</b>	<b>\$32,863.40</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
STATE GRANTS	206-000.00-572.000	\$0.00	\$20,430.00	\$53,550.00	\$0.00	\$0.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
LOCAL COMMUNITY STABILIZATION	206-000.00-573.000	\$16,405.09	\$4,218.16	\$4,218.16	\$4,218.16	\$4,218.16
STATE REV SHAR-SALES STATUTORY	206-000.00-574.021		\$1,714.75	\$1,714.75	\$0.00	\$0.00
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$16,405.09</b>	<b>\$26,362.91</b>	<b>\$59,482.91</b>	<b>\$4,218.16</b>	<b>\$4,218.16</b>
<b>CHARGES FOR SERVICES</b>						
FIRE INSPECTION FEES	206-000.00-495.000		\$9,887.25	\$12,000.00	\$12,000.00	\$12,000.00
FIRE DEPT BURNING PERMITS	206-000.00-496.000		\$1,060.00	\$2,000.00	\$2,000.00	\$2,000.00
FIRE DEPARTMENT SERVICE FEES	206-000.00-632.000	\$22,931.40	\$24,000.00	\$30,000.00	\$30,000.00	\$30,000.00
AMBULANCE FEES	206-000.00-638.000	\$994,256.17	\$1,185,000.00	\$1,240,000.00	\$1,240,000.00	\$1,240,000.00
<b>Total CHARGES FOR SERVICES:</b>		<b>\$1,017,187.57</b>	<b>\$1,219,947.25</b>	<b>\$1,284,000.00</b>	<b>\$1,284,000.00</b>	<b>\$1,284,000.00</b>
<b>TRANSFERS IN</b>						
TRANS IN FROM GEN FUND	206-000.00-699.101	\$517,986.74	\$460,922.52	\$535,772.90	\$672,932.72	\$760,466.63
<b>Total TRANSFERS IN:</b>		<b>\$517,986.74</b>	<b>\$460,922.52</b>	<b>\$535,772.90</b>	<b>\$672,932.72</b>	<b>\$760,466.63</b>
<b>Total Revenue Source:</b>		<b>\$2,861,468.36</b>	<b>\$3,115,834.30</b>	<b>\$3,056,372.21</b>	<b>\$3,161,027.34</b>	<b>\$3,248,561.25</b>

## Expenditures

### Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
SALARIES	\$1,825,118.78	\$1,992,890.03	\$1,916,230.67	\$1,972,330.47	\$2,037,638.70
BENEFITS	\$645,240.23	\$776,341.75	\$728,735.77	\$762,283.00	\$776,088.89
OPERATING EXPENDITURES	\$463,916.63	\$333,739.12	\$422,111.42	\$413,550.46	\$421,970.25
CAPITAL OUTLAY	\$0.00	\$12,863.40	\$12,863.40	\$12,863.40	\$12,863.40
<b>Total Expense Objects:</b>	<b>\$2,934,275.64</b>	<b>\$3,115,834.30</b>	<b>\$3,079,941.26</b>	<b>\$3,161,027.33</b>	<b>\$3,248,561.24</b>





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

### Summary

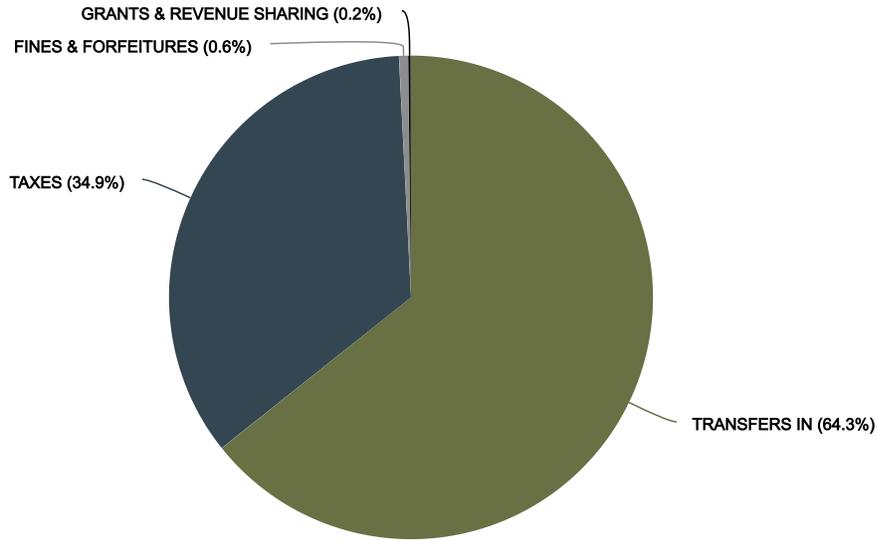
In 2024, we are budgeting \$3,277,740 for revenue and \$3,277,740 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$100,990 (3.2%) and expenditures are expected to increase by \$100,990 (3.2%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>						
TAXES	\$1,285,706.45	\$1,356,500.00	\$1,361,902.79	\$1,144,253.00	\$1,167,013.06	\$1,167,013.06
GRANTS & REVENUE SHARING	\$16,405.09	\$20,000.00	\$5,932.91	\$5,932.91	\$4,218.16	\$4,218.16
FINES & FORFEITURES	\$22,639.96	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
TRANSFERS IN	\$1,695,187.50	\$1,780,250.00	\$1,779,124.30	\$2,107,554.09	\$2,217,968.78	\$2,354,749.21
<b>Total Revenues:</b>	<b>\$3,019,939.00</b>	<b>\$3,176,750.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>
<b>Expenditures</b>						
OPERATING EXPENDITURES	\$3,019,939.00	\$3,176,750.00	\$3,166,960.00	\$3,277,740.00	\$3,409,200.00	\$3,545,980.43
<b>Total Expenditures:</b>	<b>\$3,019,939.00</b>	<b>\$3,176,750.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A	N/A

# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CUR REAL & PERS PROP TAX	207-000.00-403.000	\$1,278,699.69	\$1,355,080.69	\$1,138,003.00	\$1,160,763.06	\$1,160,763.06
DELQ TAX	207-000.00-412.000	\$2,313.11	\$2,018.41	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	207-000.00-432.000	\$3,346.82	\$3,490.93	\$3,400.00	\$3,400.00	\$3,400.00
IFT/CFT TAX REVENUE	207-000.00-437.000	\$1,080.96	\$1,110.92	\$650.00	\$650.00	\$650.00
DELINQUENT INTEREST & PENALTY	207-000.00-445.005	\$265.87	\$201.84	\$200.00	\$200.00	\$200.00
<b>Total TAXES:</b>		<b>\$1,285,706.45</b>	<b>\$1,361,902.79</b>	<b>\$1,144,253.00</b>	<b>\$1,167,013.06</b>	<b>\$1,167,013.06</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
LOCAL COMMUNITY STABILIZATION	207-000.00-573.000	\$16,405.09	\$4,218.16	\$4,218.16	\$4,218.16	\$4,218.16
State Revenue Sharing - Sales Statutory (Public Safety)	207-000.00-574.021		\$1,714.75	\$1,714.75	\$0.00	\$0.00
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$16,405.09</b>	<b>\$5,932.91</b>	<b>\$5,932.91</b>	<b>\$4,218.16</b>	<b>\$4,218.16</b>
<b>FINES &amp; FORFEITURES</b>						
MOTOR VEHICLE ORD FINES	207-000.00-656.000	\$22,639.96	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$22,639.96</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>TRANSFERS IN</b>						
TRANS IN FROM GEN FUND	207-000.00-699.101	\$1,695,187.50	\$1,779,124.30	\$2,107,554.09	\$2,217,968.78	\$2,354,749.21
<b>Total TRANSFERS IN:</b>		<b>\$1,695,187.50</b>	<b>\$1,779,124.30</b>	<b>\$2,107,554.09</b>	<b>\$2,217,968.78</b>	<b>\$2,354,749.21</b>
<b>Total Revenue Source:</b>		<b>\$3,019,939.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>

## Expenditures

Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>					
OPERATING EXPENDITURES	\$3,019,939.00	\$3,166,960.00	\$3,277,740.00	\$3,409,200.00	\$3,545,980.43
<b>Total Expense Objects:</b>	<b>\$3,019,939.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>



# PARKS, TRAILS, & RECREATION FUND

State of Michigan Chart of Account ID: 206-xxx.xx-xxx.xxx

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

## Summary

In 2024, we are budgeting \$918,197 for revenue and \$921,906 for expenditures. When compared to the 2023 Original Budget, revenues are expected to decrease by \$1,198,063 (56.6%) and expenditures are expected to decrease by \$1,194,354 (56.4%).

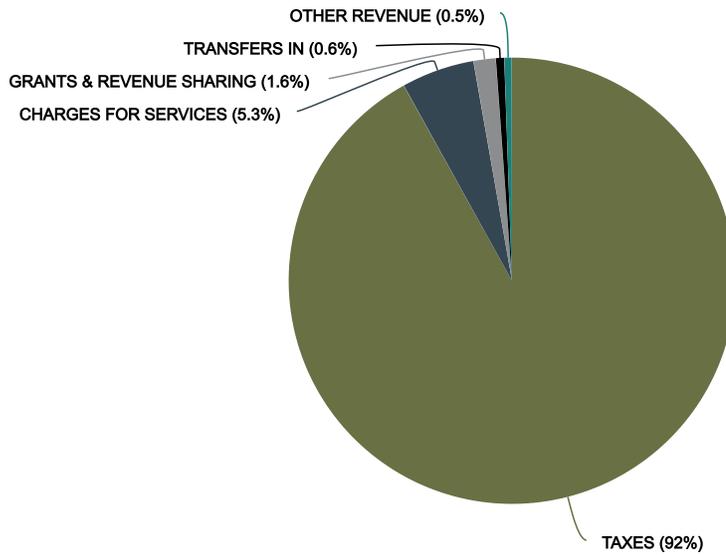
Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$10,954.99</b>	<b>\$3,709.37</b>	<b>\$3,709.37</b>	<b>\$3,709.37</b>	<b>N/A</b>	<b>\$0.01</b>
<b>Revenues</b>						
TAXES	\$859,276.11	\$914,900.00	\$917,085.41	\$844,398.00	\$861,212.00	\$861,212.00
OTHER REVENUE	\$66,139.45	\$58,000.00	\$68,722.89	\$5,000.00	\$5,000.00	\$5,000.00
GRANTS & REVENUE SHARING	\$31,644.74	\$367,000.00	\$14,821.20	\$14,821.20	\$14,821.20	\$14,821.20
CHARGES FOR SERVICES	\$66,773.00	\$48,400.00	\$52,308.00	\$48,400.00	\$48,400.00	\$48,400.00
SALE OF FIXED ASSETS	\$11,045.00	\$0.00		\$0.00	\$0.00	\$0.00
TRANSFERS IN	\$101,266.02	\$727,960.00	\$995,667.82	\$5,577.57	\$5,874.03	\$0.00
<b>Total Revenues:</b>	<b>\$1,136,144.32</b>	<b>\$2,116,260.00</b>	<b>\$2,048,605.32</b>	<b>\$918,196.77</b>	<b>\$935,307.23</b>	<b>\$929,433.20</b>
<b>Expenditures</b>						
SALARIES	\$513,778.46	\$527,610.00	\$509,540.00	\$195,565.13	\$201,553.81	\$207,752.09
BENEFITS	\$182,608.03	\$191,750.00	\$191,750.00	\$57,956.04	\$60,165.78	\$61,605.64
OPERATING EXPENDITURES	\$425,991.70	\$389,400.00	\$328,315.32	\$237,718.31	\$221,920.98	\$226,933.43
CAPITAL OUTLAY	\$21,011.75	\$767,500.00	\$769,000.00	\$430,666.66	\$451,666.66	\$326,666.67
TRANSFERS OUT	\$0.00	\$240,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,143,389.94</b>	<b>\$2,116,260.00</b>	<b>\$2,048,605.32</b>	<b>\$921,906.14</b>	<b>\$935,307.23</b>	<b>\$822,957.83</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$7,245.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$3,709.37</b>	<b>\$0.00</b>	<b>\$106,475.37</b>
<b>Ending Fund Balance:</b>	<b>\$3,709.37</b>	<b>\$3,709.37</b>	<b>\$3,709.37</b>	<b>\$0.00</b>	<b>N/A</b>	<b>\$106,475.38</b>



# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CUR REAL & PERS PROP TAX	208-000.00-403.000	\$854,718.94	\$912,975.71	\$840,700.00	\$857,514.00	\$857,514.00
DELQ TAX	208-000.00-412.000	\$1,466.39	\$924.36	\$1,000.00	\$1,000.00	\$1,000.00
PYMT IN LIEU OF TAXES	208-000.00-432.000	\$2,237.15	\$2,346.29	\$2,150.00	\$2,150.00	\$2,150.00
IFT/CFT TAX REVENUE	208-000.00-437.000	\$722.53	\$746.62	\$448.00	\$448.00	\$448.00
DELINQUENT INTEREST & PENALTY	208-000.00-445.005	\$131.10	\$92.43	\$100.00	\$100.00	\$100.00
<b>Total TAXES:</b>		<b>\$859,276.11</b>	<b>\$917,085.41</b>	<b>\$844,398.00</b>	<b>\$861,212.00</b>	<b>\$861,212.00</b>
<b>OTHER REVENUE</b>						
DONATIONS	208-000.00-675.010	\$3,676.77	\$2,220.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	208-000.00-677.000	\$931.50	\$198.89	\$0.00	\$0.00	\$0.00
REFUNDS/REBATE/REIMBURSEMENTS	208-000.00-687.000	\$61,531.18	\$66,304.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total OTHER REVENUE:</b>		<b>\$66,139.45</b>	<b>\$68,722.89</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
LOCAL COMMUNITY STABILIZATION	208-000.00-573.000	\$31,644.74	\$14,821.20	\$14,821.20	\$14,821.20	\$14,821.20
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$31,644.74</b>	<b>\$14,821.20</b>	<b>\$14,821.20</b>	<b>\$14,821.20</b>	<b>\$14,821.20</b>

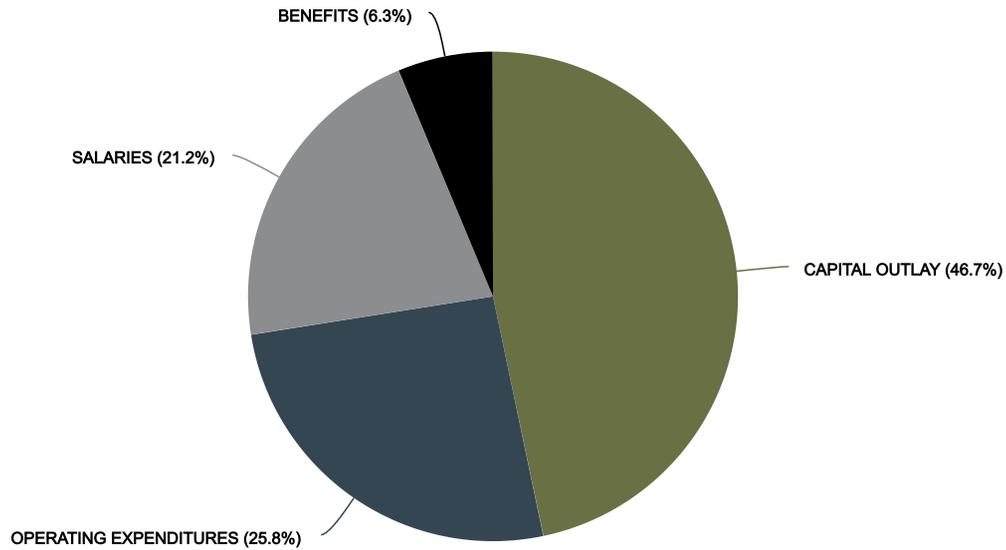


Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>CHARGES FOR SERVICES</b>						
RECREATION FEES	208-000.00-651.010	\$54,720.00	\$42,058.00	\$40,000.00	\$40,000.00	\$40,000.00
PARKS FACILITY FEES	208-000.00-651.020	\$12,053.00	\$10,250.00	\$8,400.00	\$8,400.00	\$8,400.00
<b>Total CHARGES FOR SERVICES:</b>		<b>\$66,773.00</b>	<b>\$52,308.00</b>	<b>\$48,400.00</b>	<b>\$48,400.00</b>	<b>\$48,400.00</b>
<b>SALE OF FIXED ASSETS</b>						
SALE OF CAPITAL ASSETS-GOV	208-000.00-693.000	\$11,045.00		\$0.00	\$0.00	\$0.00
<b>Total SALE OF FIXED ASSETS:</b>		<b>\$11,045.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TRANSFERS IN</b>						
TRANS IN FROM GEN FUND	208-000.00-699.101	\$99,266.02	\$988,167.82	\$5,577.57	\$5,874.03	\$0.00
TRANS IN FROM DELHI DDA	208-000.00-699.248	\$2,000.00	\$7,500.00	\$0.00	\$0.00	\$0.00
<b>Total TRANSFERS IN:</b>		<b>\$101,266.02</b>	<b>\$995,667.82</b>	<b>\$5,577.57</b>	<b>\$5,874.03</b>	<b>\$0.00</b>
<b>Total Revenue Source:</b>		<b>\$1,136,144.32</b>	<b>\$2,048,605.32</b>	<b>\$918,196.77</b>	<b>\$935,307.23</b>	<b>\$929,433.20</b>



# Expenditures

## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
SALARIES	\$513,778.46	\$509,540.00	\$195,565.13	\$201,553.81	\$207,752.09
BENEFITS	\$182,608.03	\$191,750.00	\$57,956.04	\$60,165.78	\$61,605.64
OPERATING EXPENDITURES	\$425,991.70	\$328,315.32	\$237,718.31	\$221,920.98	\$226,933.43
CAPITAL OUTLAY	\$21,011.75	\$769,000.00	\$430,666.66	\$451,666.66	\$326,666.67
TRANSFERS OUT	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>	<b>\$1,143,389.94</b>	<b>\$2,048,605.32</b>	<b>\$921,906.14</b>	<b>\$935,307.23</b>	<b>\$822,957.83</b>



# FIRE EMS EQUIP & VEHICLE FUND

State of Michigan Chart of Account ID: 211-xxx.xx-xxx.xxx

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

## Summary

In 2024, we are budgeting \$471,134 for revenue and \$649,478 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$7,694 (1.7%) and expenditures are expected to decrease by \$119,052 (15.5%).

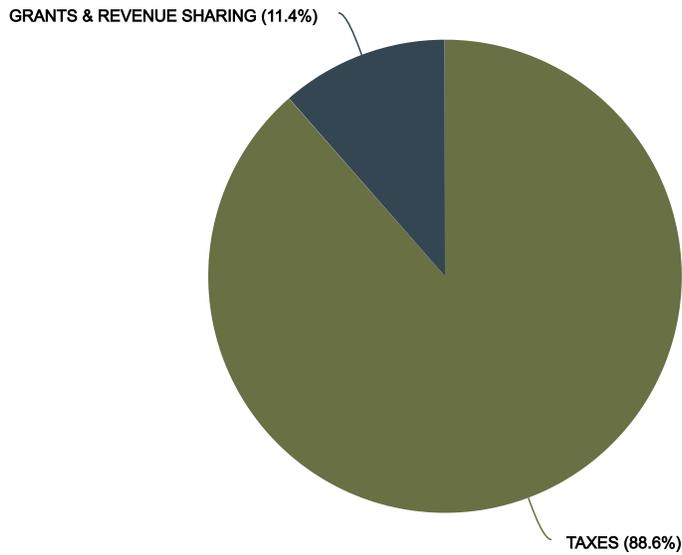
Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$285,307.17</b>	<b>\$366,908.98</b>	<b>\$366,908.98</b>	<b>\$255,470.56</b>	<b>\$77,126.24</b>	<b>N/A</b>
<b>Revenues</b>						
TAXES	\$429,569.37	\$458,040.00	\$457,569.61	\$417,224.00	\$425,500.48	\$425,500.48
GRANTS & REVENUE SHARING	\$14,972.18	\$5,400.00	\$1,409.66	\$53,909.66	\$1,409.66	\$1,409.66
SALE OF FIXED ASSETS	\$66,100.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
TRANSFERS IN	\$0.00			\$0.00	\$140,341.60	\$61,589.86
<b>Total Revenues:</b>	<b>\$510,641.55</b>	<b>\$463,440.00</b>	<b>\$460,979.27</b>	<b>\$471,133.66</b>	<b>\$567,251.74</b>	<b>\$488,500.00</b>
<b>Expenditures</b>						
OPERATING EXPENDITURES	\$182,040.05	\$235,680.00	\$229,570.00	\$300,000.00	\$268,500.00	\$268,500.00
CAPITAL OUTLAY	\$19,152.00	\$305,000.00	\$115,000.00	\$190,000.00	\$220,000.00	\$220,000.00
DEBT SERVICE	\$227,847.69	\$227,850.00	\$227,847.69	\$159,477.98	\$155,877.98	\$0.00
<b>Total Expenditures:</b>	<b>\$429,039.74</b>	<b>\$768,530.00</b>	<b>\$572,417.69</b>	<b>\$649,477.98</b>	<b>\$644,377.98</b>	<b>\$488,500.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$81,601.81</b>	<b>-\$305,090.00</b>	<b>-\$111,438.42</b>	<b>-\$178,344.32</b>	<b>-\$77,126.24</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$366,908.98</b>	<b>\$61,818.98</b>	<b>\$255,470.56</b>	<b>\$77,126.24</b>	<b>\$0.00</b>	<b>N/A</b>



# Revenues

## Projected 2024 Revenues by Source



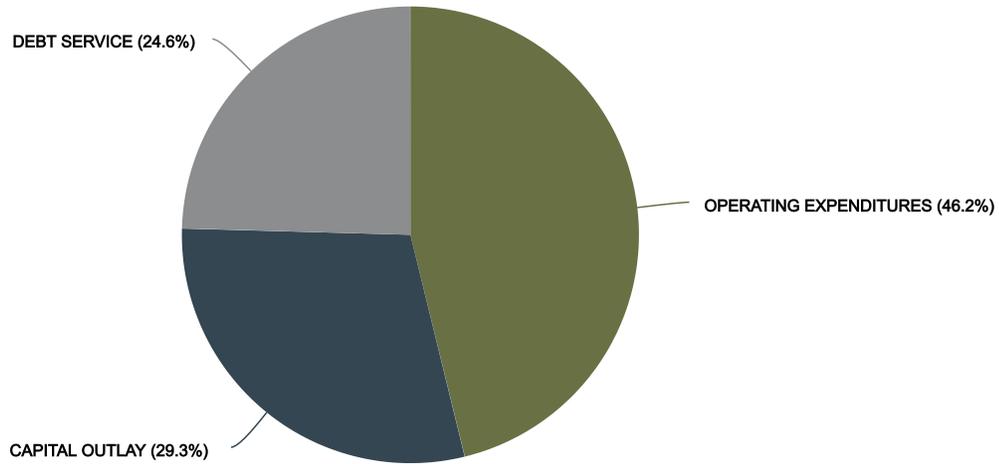
Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CUR REAL & PERS PROP TAX	211-000.00-403.000	\$427,292.18	\$455,303.02	\$413,600.00	\$421,872.00	\$421,872.00
DELQ TAX	211-000.00-412.000	\$732.38	\$654.81	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	211-000.00-432.000	\$1,118.46	\$1,173.03	\$1,200.00	\$1,200.00	\$1,200.00
IFT/CFT TAX REVENUE	211-000.00-437.000	\$361.22	\$373.27	\$224.00	\$228.48	\$228.48
DELINQUENT INTEREST & PENALTY	211-000.00-445.005	\$65.13	\$65.48	\$200.00	\$200.00	\$200.00
<b>Total TAXES:</b>		<b>\$429,569.37</b>	<b>\$457,569.61</b>	<b>\$417,224.00</b>	<b>\$425,500.48</b>	<b>\$425,500.48</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
FEDERAL GRANTS	211-000.00-503.000	\$9,489.90		\$0.00	\$0.00	\$0.00
STATE GRANTS	211-000.00-572.000	\$0.00		\$52,500.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	211-000.00-573.000	\$5,482.28	\$1,409.66	\$1,409.66	\$1,409.66	\$1,409.66
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$14,972.18</b>	<b>\$1,409.66</b>	<b>\$53,909.66</b>	<b>\$1,409.66</b>	<b>\$1,409.66</b>
<b>SALE OF FIXED ASSETS</b>						
SALE OF CAPITAL ASSETS-GOV	211-000.00-693.000	\$66,100.00	\$2,000.00	\$0.00	\$0.00	\$0.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Total SALE OF FIXED ASSETS:		\$66,100.00	\$2,000.00	\$0.00	\$0.00	\$0.00
TRANSFERS IN						
TRANS IN FROM GEN FUND	211-000.00-699.101	\$0.00		\$0.00	\$140,341.60	\$61,589.86
Total TRANSFERS IN:		\$0.00		\$0.00	\$140,341.60	\$61,589.86
Total Revenue Source:		\$510,641.55	\$460,979.27	\$471,133.66	\$567,251.74	\$488,500.00

## Expenditures

### Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$182,040.05	\$229,570.00	\$300,000.00	\$268,500.00	\$268,500.00
CAPITAL OUTLAY	\$19,152.00	\$115,000.00	\$190,000.00	\$220,000.00	\$220,000.00
DEBT SERVICE	\$227,847.69	\$227,847.69	\$159,477.98	\$155,877.98	\$0.00
Total Expense Objects:	\$429,039.74	\$572,417.69	\$649,477.98	\$644,377.98	\$488,500.00



The Delhi Charter Township Board adopted Ordinance Number 84, establishing the "Delhi Charter Township Water Supply System Improvement Fund" on November 1, 1988.

## Summary

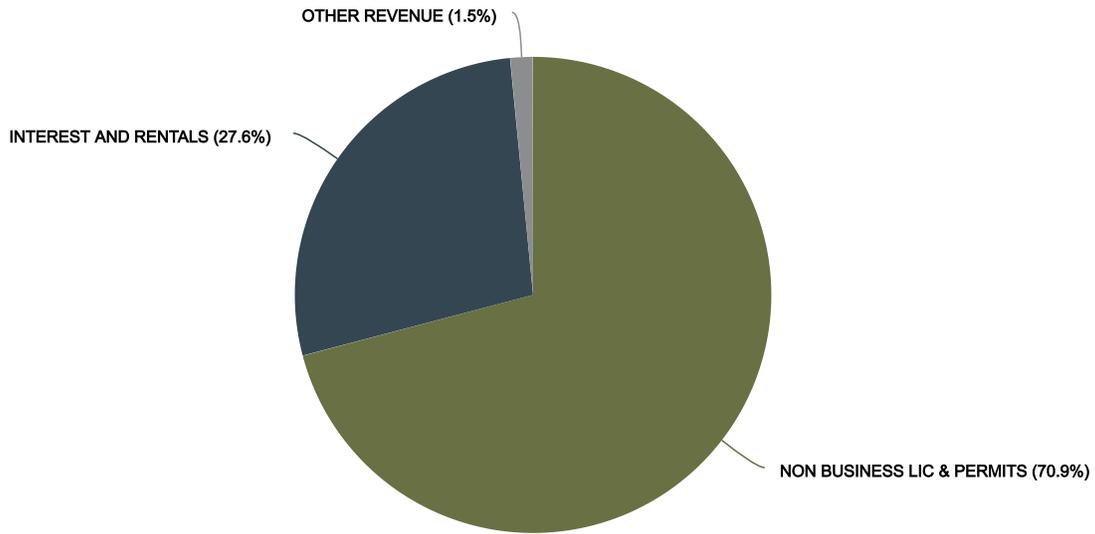
In 2024, we are budgeting \$70,520 for revenue and \$2,625 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$43,150 (157.7%) and expenditures are expected to decrease by \$175 (6.3%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$491,681.37</b>	<b>\$475,639.96</b>	<b>\$475,639.96</b>	<b>\$574,010.96</b>	<b>\$641,905.96</b>	<b>\$697,856.96</b>
<b>Revenues</b>						
OTHER REVENUE	\$1,374.32	\$1,370.00	\$1,370.00	\$1,080.00	\$1,080.00	\$1,160.00
NON BUSINESS LIC & PERMITS	\$54,423.75	\$25,000.00	\$78,000.00	\$50,000.00	\$40,000.00	\$25,000.00
INTEREST AND RENTALS	\$7,211.32	\$1,000.00	\$21,600.00	\$19,440.00	\$17,496.00	\$15,746.00
<b>Total Revenues:</b>	<b>\$63,009.39</b>	<b>\$27,370.00</b>	<b>\$100,970.00</b>	<b>\$70,520.00</b>	<b>\$58,576.00</b>	<b>\$41,906.00</b>
<b>Expenditures</b>						
OPERATING EXPENDITURES	\$4,582.00	\$2,800.00	\$2,599.00	\$2,625.00	\$2,625.00	\$2,650.00
DEBT SERVICE	\$74,468.80	\$0.00		\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$79,050.80</b>	<b>\$2,800.00</b>	<b>\$2,599.00</b>	<b>\$2,625.00</b>	<b>\$2,625.00</b>	<b>\$2,650.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$16,041.41</b>	<b>\$24,570.00</b>	<b>\$98,371.00</b>	<b>\$67,895.00</b>	<b>\$55,951.00</b>	<b>\$39,256.00</b>
<b>Ending Fund Balance:</b>	<b>\$475,639.96</b>	<b>\$500,209.96</b>	<b>\$574,010.96</b>	<b>\$641,905.96</b>	<b>\$697,856.96</b>	<b>\$737,112.96</b>

# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>OTHER REVENUE</b>						
SPECIAL ASSESSMT PAYMENTS	225-000.00-452.000	\$904.82	\$1,000.00	\$810.00	\$810.00	\$810.00
SPECIAL ASSM PYMTS-INTEREST	225-000.00-452.010	\$469.50	\$370.00	\$270.00	\$270.00	\$350.00
<b>Total OTHER REVENUE:</b>		<b>\$1,374.32</b>	<b>\$1,370.00</b>	<b>\$1,080.00</b>	<b>\$1,080.00</b>	<b>\$1,160.00</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>						
WATER IMPROVEMENT REVENUE	225-000.00-630.000	\$54,423.75	\$78,000.00	\$50,000.00	\$40,000.00	\$25,000.00
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>		<b>\$54,423.75</b>	<b>\$78,000.00</b>	<b>\$50,000.00</b>	<b>\$40,000.00</b>	<b>\$25,000.00</b>
<b>INTEREST AND RENTALS</b>						
INTEREST	225-000.00-665.000	\$7,211.32	\$21,600.00	\$19,440.00	\$17,496.00	\$15,746.00
<b>Total INTEREST AND RENTALS:</b>		<b>\$7,211.32</b>	<b>\$21,600.00</b>	<b>\$19,440.00</b>	<b>\$17,496.00</b>	<b>\$15,746.00</b>
<b>Total Revenue Source:</b>		<b>\$63,009.39</b>	<b>\$100,970.00</b>	<b>\$70,520.00</b>	<b>\$58,576.00</b>	<b>\$41,906.00</b>



## Expenditures

Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
OPERATING EXPENDITURES	\$4,582.00	\$2,599.00	\$2,625.00	\$2,625.00	\$2,650.00
DEBT SERVICE	\$74,468.80		\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>	<b>\$79,050.80</b>	<b>\$2,599.00</b>	<b>\$2,625.00</b>	<b>\$2,625.00</b>	<b>\$2,650.00</b>



### Purpose or Objective of this Department

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.
- Record the revenues and expenditures for the Fire Department Renovation

### Resources Needed

	2024 Budget	2025 Forecast	2026 Forecast
Hayhoe Trail	\$349,069		
Fire Department Renovation	\$1,000,000	\$9,000,000	
<b>Total</b>	<b>\$1,349,069</b>	<b>\$9,000,000</b>	

### Resources Generated

	2024 Budget	2025 Forecast	2026 Forecast
Hayhoe Trail	\$137,315		
Fire Department Renovation	\$3,750,000	\$3,750,000	
<b>Total</b>	<b>\$3,887,315</b>	<b>\$3,750,000*</b>	

\*This total does not include the \$2,500,000 transfer in planned during 2025.

The Hayhoe Trail is funded from the Ingham County Trail millage, Delhi Township's Parks, Trails, and Recreation millage, and private donations.

The Fire Department Renovation is partially funded by a public safety grant from the State of Michigan. The Fire Department Renovation will also request a \$2,500,000 transfer from the General Fund in 2025.

## Summary

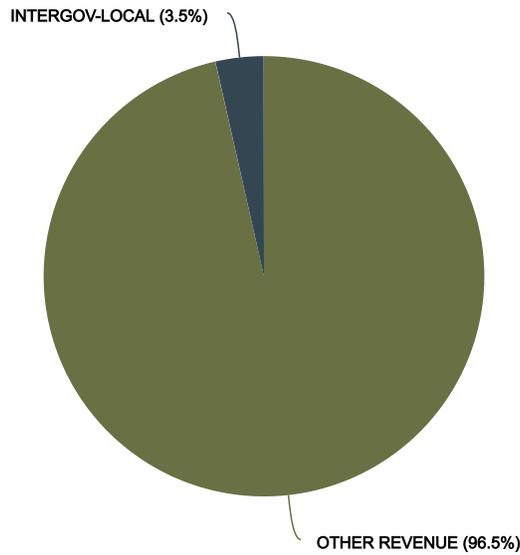
In 2024, we are budgeting \$3,887,315 for revenue and \$1,349,069 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$1,915,815 (97.2%) and expenditures are expected to decrease by \$2,045,821 (60.3%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Beginning Fund Balance:	\$1,784,472.00	\$1,408,030.91	\$1,408,030.91	\$211,754.36	\$2,750,000.00	N/A
<b>Revenues</b>						
OTHER REVENUE	\$0.00		\$0.00	\$3,750,000.00	\$3,750,000.00	\$0.00
INTERGOV-LOCAL	\$6,322.92	\$1,771,500.00	\$0.00	\$137,314.78	\$0.00	\$0.00
TRANSFERS IN	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$2,500,000.00	\$0.00
<b>Total Revenues:</b>	<b>\$6,322.92</b>	<b>\$1,971,500.00</b>	<b>\$200,000.00</b>	<b>\$3,887,314.78</b>	<b>\$6,250,000.00</b>	<b>\$0.00</b>
<b>CAPITAL OUTLAY</b>	<b>\$382,764.45</b>	<b>\$3,394,890.00</b>	<b>\$1,396,276.55</b>	<b>\$1,349,069.14</b>	<b>\$9,000,000.00</b>	<b>\$0.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$382,764.45</b>	<b>\$3,394,890.00</b>	<b>\$1,396,276.55</b>	<b>\$1,349,069.14</b>	<b>\$9,000,000.00</b>	<b>\$0.00</b>
Ending Fund Balance:	\$2,167,236.45	\$4,802,920.91	\$2,804,307.46	\$1,560,823.50	\$11,750,000.00	N/A

# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>OTHER REVENUE</b>						
STATE GRANT	409-000.00-572.000		\$0.00	\$3,750,000.00	\$3,750,000.00	\$0.00
<b>Total OTHER REVENUE:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,750,000.00</b>	<b>\$3,750,000.00</b>	<b>\$0.00</b>
<b>INTERGOV-LOCAL</b>						
INTERGOVERNMENTAL REVENUE	409-000.00-581.000	\$6,322.92	\$0.00	\$137,314.78	\$0.00	\$0.00
<b>Total INTERGOV-LOCAL:</b>		<b>\$6,322.92</b>	<b>\$0.00</b>	<b>\$137,314.78</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TRANSFERS IN</b>						
TRANS IN FROM GEN FUND	409-000.00-699.101	\$0.00		\$0.00	\$2,500,000.00	\$0.00
TRANS IN FROM PARKS FUND	409-000.00-699.208	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
<b>Total TRANSFERS IN:</b>		<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$2,500,000.00</b>	<b>\$0.00</b>
<b>Total Revenue Source:</b>		<b>\$6,322.92</b>	<b>\$200,000.00</b>	<b>\$3,887,314.78</b>	<b>\$6,250,000.00</b>	<b>\$0.00</b>

## Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
HAYHOE TRAIL	409-902.00-971.144	\$382,764.45	\$1,396,276.55	\$349,069.14	\$0.00	\$0.00
FIRE DEPARTMENT RENOVATION	409-902.00-971.145		\$0.00	\$1,000,000.00	\$9,000,000.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$382,764.45</b>	<b>\$1,396,276.55</b>	<b>\$1,349,069.14</b>	<b>\$9,000,000.00</b>	<b>\$0.00</b>



### Purpose or Objective of this Department

To pay the bond issued to repair area streets. The bond was issued in 2017, and the final payment is in 2031.

### Activities of this Department

- Make the semi-annual bond payment

### Resources Needed

The 2024 budget shows expenditures of \$31,035. The 2024 and 2025 forecasts of \$30,325 and \$29,615 are for the bond payments.

### Resources Generated

We expect revenues of \$19,087 for 2024. This revenue is from special assessment payments. Forecasted revenues for both 2025 and 2026 are estimated at \$19,087.

Overall, in 2024, we expect to decrease fund balance by \$11,948 to \$81,299.

## Summary

In 2024, we are budgeting \$19,087 for revenue and \$31,035 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$17 (0.1%) and expenditures are expected to decrease by \$715 (2.3%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	\$119,275.00	\$105,905.86	\$105,905.86	\$93,247.47	\$81,299.08	\$70,060.69
<b>Revenues</b>						
OTHER REVENUE	\$19,086.60	\$19,070.00	\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60
<b>Total Revenues:</b>	\$19,086.60	\$19,070.00	\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60
<b>Expenditures</b>						
DEBT SERVICE	\$32,454.99	\$31,750.00	\$31,744.99	\$31,034.99	\$30,324.99	\$29,614.99
<b>Total Expenditures:</b>	\$32,454.99	\$31,750.00	\$31,744.99	\$31,034.99	\$30,324.99	\$29,614.99
<b>Total Revenues Less Expenditures:</b>	-\$13,368.39	-\$12,680.00	-\$12,658.39	-\$11,948.39	-\$11,238.39	-\$10,528.39
<b>Ending Fund Balance:</b>	\$105,906.61	\$93,225.86	\$93,247.47	\$81,299.08	\$70,060.69	\$59,532.30

## Revenues

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
OTHER REVENUE						
SPECIAL ASSESSMT PAYMENTS	852-000.00-452.000	\$12,610.26	\$12,610.26	\$12,610.26	\$12,610.26	\$12,610.26
SPECIAL ASSM PYMTS-INTEREST	852-000.00-452.010	\$6,476.34	\$6,476.34	\$6,476.34	\$6,476.34	\$6,476.34
<b>Total OTHER REVENUE:</b>		\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60
<b>Total Revenue Source:</b>		\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60	\$19,086.60

## Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
PRINCIPAL	852-906.00-991.000	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
INTEREST	852-906.00-994.000	\$7,454.99	\$6,744.99	\$6,034.99	\$5,324.99	\$4,614.99
<b>Total Expense Objects:</b>		<b>\$32,454.99</b>	<b>\$31,744.99</b>	<b>\$31,034.99</b>	<b>\$30,324.99</b>	<b>\$29,614.99</b>



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.

### Summary

In 2024, we are budgeting \$11,113,284 for revenue and \$18,847,972 for expenditures. When compared to the 2023 Original Budget, revenues are expected to decrease by \$34,046 (0.3%) and expenditures are expected to increase by \$3,882,422 (25.9%). An important distinction for this fund is that, while there are major capital improvements planned for 2024, there is not an offsetting revenue item as a result of the Township's participation in Michigan's Clean Water State Revolving Fund. This is because the Sewer Fund uses the accrual basis for both accounting and the budget.

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$37,642,251.78</b>	<b>\$39,344,564.39</b>	<b>\$39,344,564.39</b>	<b>\$40,592,346.21</b>	<b>\$32,873,687.82</b>	<b>\$32,393,684.80</b>
<b>Revenues</b>						
OTHER REVENUE	\$583,129.87	\$95,700.00	\$106,080.00	\$265,500.00	\$66,600.00	\$67,722.00
NON BUSINESS LIC & PERMITS	\$257,956.50	\$545,000.00	\$608,000.00	\$85,400.00	\$88,300.00	\$90,949.99
GRANTS & REVENUE SHARING	\$29,240.52	\$2,809,570.00	\$2,735,551.22	\$2,600,040.07	\$1,344,506.00	\$1,671.52
USER FEES	\$7,717,041.84	\$7,614,180.00	\$7,670,380.00	\$7,976,470.00	\$8,215,426.95	\$8,461,886.70
INTEREST AND RENTALS	\$69,505.62	\$32,030.00	\$112,190.00	\$111,660.00	\$111,660.00	\$111,660.00
SALE OF FIXED ASSETS	\$0.00	\$7,300.00	\$16,300.00	\$0.00	\$0.00	\$0.00
BOND/LEASE PROCEEDS	\$1,679.84	\$1,680.00	\$1,680.00	\$1,680.00	\$1,680.00	\$1,680.00
TRANSFERS IN	\$53,760.34	\$41,870.00	\$99,710.00	\$72,534.08	\$65,584.76	\$64,656.46
NO LONGER USED	\$15,135.55	\$0.00		\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$8,727,450.08</b>	<b>\$11,147,330.00</b>	<b>\$11,349,891.22</b>	<b>\$11,113,284.15</b>	<b>\$9,893,757.70</b>	<b>\$8,800,226.68</b>
<b>Expenditures</b>						
SALARIES	\$1,098,291.80	\$1,282,410.00	\$1,266,146.68	\$1,376,199.11	\$1,424,345.06	\$1,474,176.15
BENEFITS	\$453,487.98	\$565,250.00	\$565,250.00	\$633,078.56	\$668,849.90	\$679,111.29
OPERATING EXPENDITURES	\$4,671,338.19	\$2,825,410.00	\$2,725,405.07	\$3,027,215.52	\$3,047,703.67	\$3,309,901.38
CAPITAL OUTLAY	\$7,446.20	\$7,722,780.00	\$3,126,103.65	\$11,182,308.10	\$2,365,100.96	\$1,115,000.00
DEBT SERVICE	\$433,103.30	\$2,186,660.00	\$2,036,164.00	\$2,225,820.51	\$2,580,132.03	\$2,927,121.94
TRANSFERS OUT	\$361,470.00	\$383,040.00	\$383,040.00	\$403,350.00	\$417,469.99	\$432,079.98
<b>Total Expenditures:</b>	<b>\$7,025,137.47</b>	<b>\$14,965,550.00</b>	<b>\$10,102,109.40</b>	<b>\$18,847,971.80</b>	<b>\$10,503,601.61</b>	<b>\$9,937,390.74</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,702,312.61</b>	<b>-\$3,818,220.00</b>	<b>\$1,247,781.82</b>	<b>-\$7,734,687.65</b>	<b>-\$609,843.91</b>	<b>-\$1,137,164.06</b>
<b>Ending Fund Balance:</b>	<b>\$39,344,564.39</b>	<b>\$35,526,344.39</b>	<b>\$40,592,346.21</b>	<b>\$32,857,658.56</b>	<b>\$32,263,843.91</b>	<b>\$31,256,520.74</b>

## Selected Revenue Descriptions

### Miscellaneous Revenue

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 \$10,500.

### Refunds, Rebates, and Reimbursements

Historically, the largest portion of this revenue has been from workers' compensation and liability insurance rebates. Smaller amounts are received as reimbursement from companies for outsourced industrial pretreatment tests. Revenue is estimated at \$55,000.

### Sewer Permit Fees

The discounted fee for connecting a residence to the sewer system is \$3,600 per RE plus a \$350 inspection fee. Other inspection fees are based on the items inspected. Repair permit fees are \$100.

### Sewer Usage Charges

The base sewer usage charge is \$7.00, which is charged per 100 cubic feet (ccf) of usage. In addition, this account also includes penalties revenue received from city of Lansing customers. \$7.00 represents an increase of 3.0% from \$6.80 (rounded up or down to the nearest dime).

### Basic Service Charge

The base service charge is \$20.20 per residential equivalent (RE) per month. \$20.20 represents an increase of 3.0% from \$19.60 (rounded up or down to the nearest dime).

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

All non-residential business users are charged a monthly industrial pretreatment fee, prorated by type of business, to partially cover the cost of the program. The projected fees represent an increase of 4.9%.

### Interest on Deposit and Investment

The estimate of \$100,000 for 2024 is based on projected interest on the Sewer Fund savings with the additional proceeds of an anticipated bond.

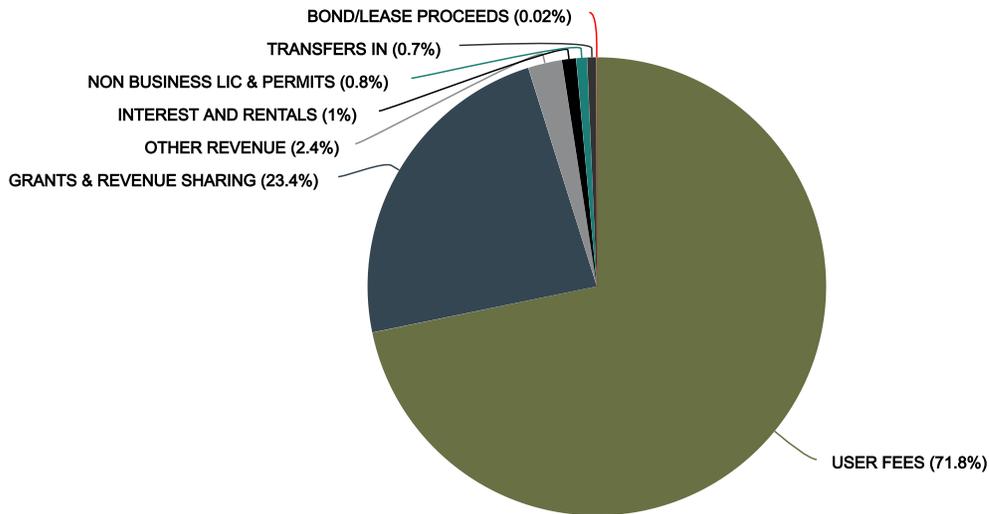
### Rental of Farmland

In 2024, the Township's 96.5 acres of farmland will rent at \$125 per acre for a total of \$11,562.50.



# Revenues

## Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>OTHER REVENUE</b>						
CAPITAL CONTRIBUTIONS	590-000.00-674.000	\$485,299.66		\$200,000.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	590-000.00-677.000	\$11,237.66	\$9,500.00	\$10,500.00	\$10,500.00	\$10,500.00
REFUNDS / REBATE / REIMBURSEMENTS	590-000.00-687.000	\$86,592.55	\$96,580.00	\$55,000.00	\$56,100.00	\$57,222.00
<b>Total OTHER REVENUE:</b>		<b>\$583,129.87</b>	<b>\$106,080.00</b>	<b>\$265,500.00</b>	<b>\$66,600.00</b>	<b>\$67,722.00</b>
<b>NON BUSINESS LIC &amp; PERMITS</b>						
SEWER PERMITS/FEES	590-000.00-605.000	\$257,956.50	\$608,000.00	\$85,400.00	\$88,300.00	\$90,949.99
<b>Total NON BUSINESS LIC &amp; PERMITS:</b>		<b>\$257,956.50</b>	<b>\$608,000.00</b>	<b>\$85,400.00</b>	<b>\$88,300.00</b>	<b>\$90,949.99</b>
<b>GRANTS &amp; REVENUE SHARING</b>						
FEDERAL GRANTS	590-000.00-503.000	\$29,240.52	\$2,353,551.22	\$2,600,040.07	\$1,344,506.00	\$1,671.52
STATE GRANTS	590-000.00-572.000	\$0.00	\$382,000.00	\$0.00	\$0.00	\$0.00
<b>Total GRANTS &amp; REVENUE SHARING:</b>		<b>\$29,240.52</b>	<b>\$2,735,551.22</b>	<b>\$2,600,040.07</b>	<b>\$1,344,506.00</b>	<b>\$1,671.52</b>
<b>USER FEES</b>						
SEWER USER CHARGES	590-000.00-607.000	\$4,726,593.75	\$4,580,430.00	\$4,758,570.00	\$4,901,327.10	\$5,048,366.91

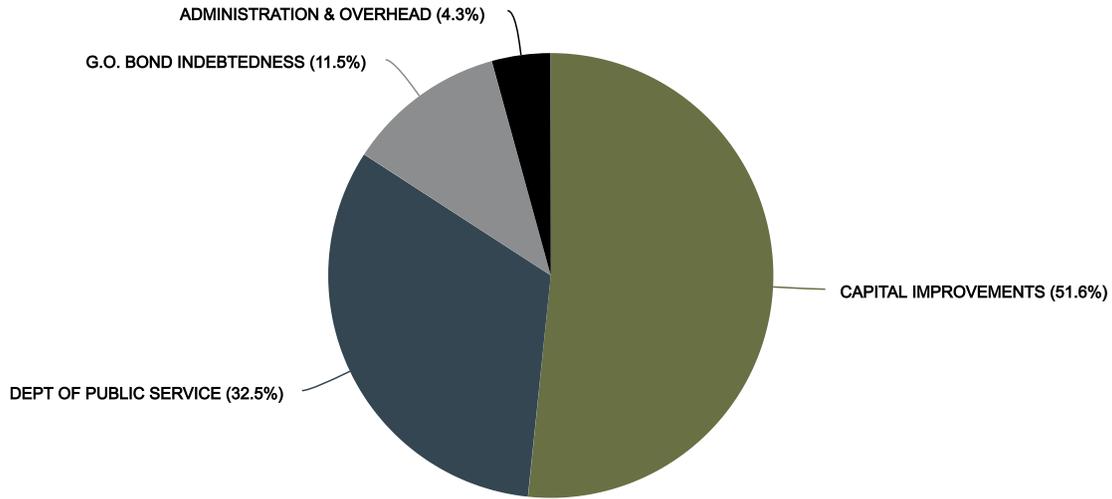


Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
BASIC SERVICE CHARGE	590-000.00-609.000	\$2,940,071.15	\$3,036,430.00	\$3,160,900.00	\$3,255,729.84	\$3,353,399.79
INDUSTRIAL PRETREATMENT CHARGE	590-000.00-613.000	\$50,376.94	\$53,520.00	\$57,000.00	\$58,370.00	\$60,120.00
<b>Total USER FEES:</b>		<b>\$7,717,041.84</b>	<b>\$7,670,380.00</b>	<b>\$7,976,470.00</b>	<b>\$8,215,426.95</b>	<b>\$8,461,886.70</b>
<b>INTEREST AND RENTALS</b>						
INTEREST	590-000.00-665.000	\$57,312.73	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
SPEC ASST INTEREST	590-000.00-665.080	\$630.39	\$630.00	\$100.00	\$100.00	\$100.00
RENTAL OF FARMLAND	590-000.00-670.000	\$11,562.50	\$11,560.00	\$11,560.00	\$11,560.00	\$11,560.00
<b>Total INTEREST AND RENTALS:</b>		<b>\$69,505.62</b>	<b>\$112,190.00</b>	<b>\$111,660.00</b>	<b>\$111,660.00</b>	<b>\$111,660.00</b>
<b>SALE OF FIXED ASSETS</b>						
SALE OF CAPITAL ASSETS	590-000.00-673.000	\$0.00	\$16,300.00	\$0.00	\$0.00	\$0.00
<b>Total SALE OF FIXED ASSETS:</b>		<b>\$0.00</b>	<b>\$16,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>BOND/LEASE PROCEEDS</b>						
PREMIUM ON BOND	590-000.00-697.000	\$1,679.84	\$1,680.00	\$1,680.00	\$1,680.00	\$1,680.00
<b>Total BOND/LEASE PROCEEDS:</b>		<b>\$1,679.84</b>	<b>\$1,680.00</b>	<b>\$1,680.00</b>	<b>\$1,680.00</b>	<b>\$1,680.00</b>
<b>TRANSFERS IN</b>						
TRANSFER IN	590-000.00-699.001	\$12,720.34	\$65,000.00	\$20,000.00	\$12,000.00	\$10,000.00
GENERAL FUND COST ALLOC	590-000.00-699.130	\$41,040.00	\$34,710.00	\$52,534.08	\$53,584.76	\$54,656.46
<b>Total TRANSFERS IN:</b>		<b>\$53,760.34</b>	<b>\$99,710.00</b>	<b>\$72,534.08</b>	<b>\$65,584.76</b>	<b>\$64,656.46</b>
<b>NO LONGER USED</b>						
INVESTMENT GAINS & LOSSES	590-000.00-669.000	\$15,135.55		\$0.00	\$0.00	\$0.00
<b>Total NO LONGER USED:</b>		<b>\$15,135.55</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Source:</b>		<b>\$8,727,450.08</b>	<b>\$11,349,891.22</b>	<b>\$11,113,284.15</b>	<b>\$9,893,757.70</b>	<b>\$8,800,226.68</b>



# Expenditures by Department

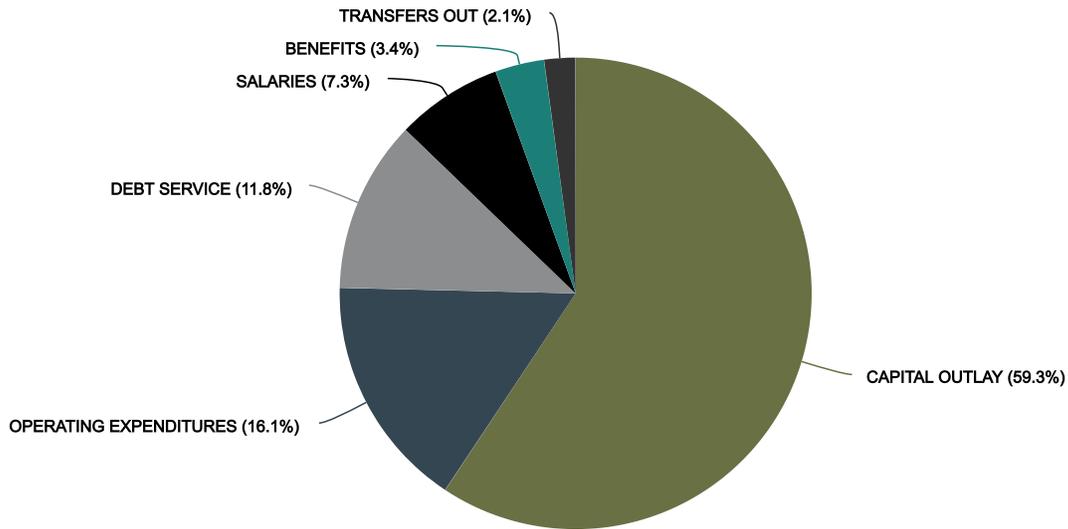
## Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expenditures					
ADMINISTRATION & OVERHEAD	\$439,336.70	\$595,632.02	\$805,186.00	\$856,268.51	\$1,012,228.78
DEPRECIATION & AMORTIZATION	\$2,807,286.92		\$0.00	\$0.00	\$0.00
DEPT OF PUBLIC SERVICE	\$3,337,964.35	\$5,334,709.73	\$6,133,657.19	\$5,489,600.12	\$5,133,040.02
CAPITAL IMPROVEMENTS	\$7,446.20	\$2,135,603.65	\$9,732,714.61	\$2,011,766.16	\$912,755.32
G.O. BOND INDEBTEDNESS	\$433,103.30	\$2,036,164.00	\$2,176,414.00	\$2,145,966.83	\$2,879,366.62
<b>Total Expenditures:</b>	<b>\$7,025,137.47</b>	<b>\$10,102,109.40</b>	<b>\$18,847,971.80</b>	<b>\$10,503,601.61</b>	<b>\$9,937,390.74</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
SALARIES	\$1,098,291.80	\$1,266,146.68	\$1,376,199.11	\$1,424,345.06	\$1,474,176.15
BENEFITS	\$453,487.98	\$565,250.00	\$633,078.56	\$668,849.90	\$679,111.29
OPERATING EXPENDITURES	\$4,671,338.19	\$2,725,405.07	\$3,027,215.52	\$3,047,703.67	\$3,309,901.38
CAPITAL OUTLAY	\$7,446.20	\$3,126,103.65	\$11,182,308.10	\$2,365,100.96	\$1,115,000.00
DEBT SERVICE	\$433,103.30	\$2,036,164.00	\$2,225,820.51	\$2,580,132.03	\$2,927,121.94
TRANSFERS OUT	\$361,470.00	\$383,040.00	\$403,350.00	\$417,469.99	\$432,079.98
<b>Total Expense Objects:</b>	<b>\$7,025,137.47</b>	<b>\$10,102,109.40</b>	<b>\$18,847,971.80</b>	<b>\$10,503,601.61</b>	<b>\$9,937,390.74</b>



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.

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 currently seven departments in the DDA Fund. They are:

- DDA Administration
- DDA Marketing & Promotion
- DDA Infrastructure Projects
- DDA Capital Outlay
- 2016 DDA Development
- 2017 DDA Development
- DDA Debt Transfers Out

Detail for each of these departments can be found under the **Departments** section of this budget book.

## Summary

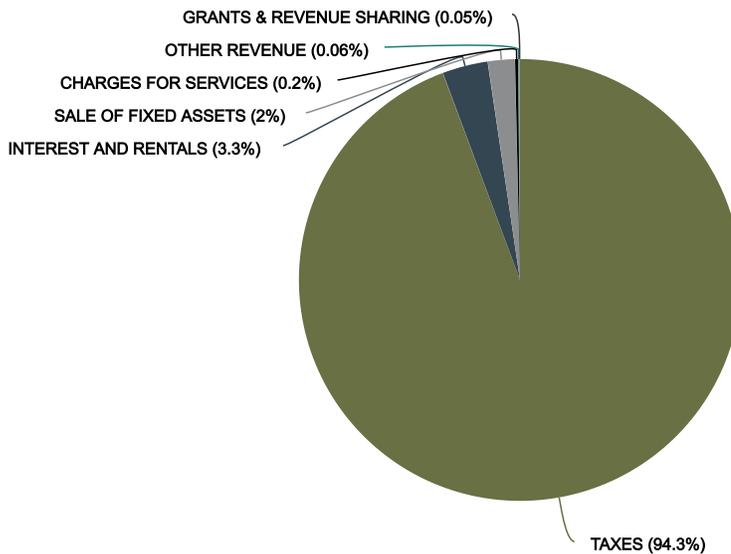
In 2024, we are budgeting \$2,805,750 for revenue and \$2,112,778 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$642,880 (29.7%) and expenditures are expected to decrease by \$92,162 (4.2%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$4,435,816.49</b>	<b>\$4,778,504.27</b>	<b>\$4,778,504.27</b>	<b>\$4,851,604.27</b>	<b>\$5,544,576.53</b>	<b>\$6,719,231.53</b>
<b>Revenues</b>						
TAXES	\$2,241,113.24	\$2,131,800.00	\$2,406,800.00	\$2,646,800.00	\$2,616,270.00	\$2,694,550.00
OTHER REVENUE	\$3,920.33	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
GRANTS & REVENUE SHARING	\$3,500.00	\$2,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
CHARGES FOR SERVICES	\$6,804.65	\$6,600.00	\$6,800.00	\$6,800.00	\$6,800.00	\$6,800.00
INTEREST AND RENTALS	\$64,026.21	\$17,500.00	\$178,500.00	\$93,500.00	\$93,500.00	\$93,500.00
SALE OF FIXED ASSETS	\$4,403.72	\$3,170.00	\$22,000.00	\$55,350.00	\$0.00	\$0.00
NO LONGER USED	-\$12,728.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,311,039.23</b>	<b>\$2,162,870.00</b>	<b>\$2,617,400.00</b>	<b>\$2,805,750.00</b>	<b>\$2,719,870.00</b>	<b>\$2,798,150.00</b>
<b>Expenditures</b>						
SALARIES	\$143,078.71	\$147,380.00	\$147,380.00	\$151,568.71	\$155,053.62	\$158,660.50
BENEFITS	\$8,711.90	\$9,030.00	\$9,030.00	\$9,493.78	\$9,740.89	\$9,996.65
OPERATING EXPENDITURES	\$375,594.32	\$477,400.00	\$401,760.00	\$376,235.25	\$253,220.49	\$253,220.49
CAPITAL OUTLAY	\$319,295.46	\$435,000.00	\$850,000.00	\$443,000.00	\$210,000.00	\$210,000.00
TRANSFERS OUT	\$1,121,671.06	\$1,136,130.00	\$1,136,130.00	\$1,132,480.00	\$917,199.99	\$902,379.97
<b>Total Expenditures:</b>	<b>\$1,968,351.45</b>	<b>\$2,204,940.00</b>	<b>\$2,544,300.00</b>	<b>\$2,112,777.74</b>	<b>\$1,545,215.00</b>	<b>\$1,534,257.61</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$342,687.78</b>	<b>-\$42,070.00</b>	<b>\$73,100.00</b>	<b>\$692,972.26</b>	<b>\$1,174,655.00</b>	<b>\$1,263,892.39</b>
<b>Ending Fund Balance:</b>	<b>\$4,778,504.27</b>	<b>\$4,736,434.27</b>	<b>\$4,851,604.27</b>	<b>\$5,544,576.53</b>	<b>\$6,719,231.53</b>	<b>\$7,983,123.92</b>

## Revenues

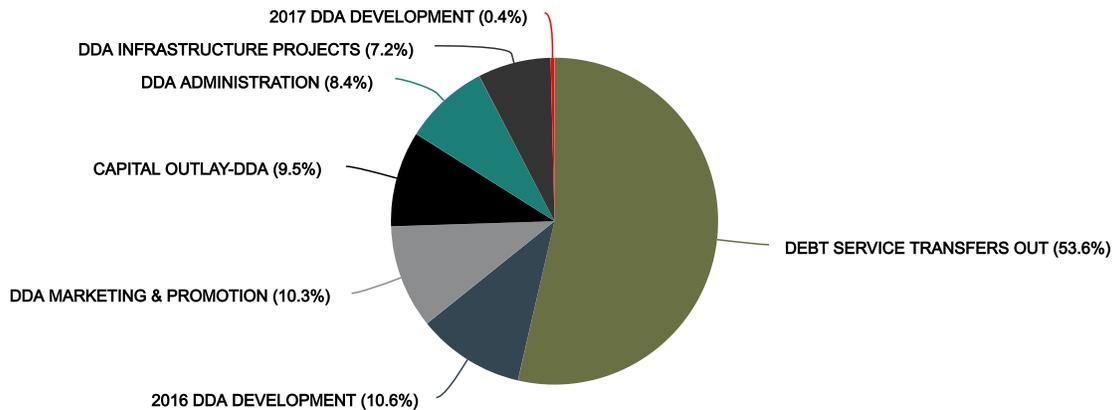
### Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Revenue Source					
TAXES	\$2,241,113.24	\$2,406,800.00	\$2,646,800.00	\$2,616,270.00	\$2,694,550.00
OTHER REVENUE	\$3,920.33	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
GRANTS & REVENUE SHARING	\$3,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
CHARGES FOR SERVICES	\$6,804.65	\$6,800.00	\$6,800.00	\$6,800.00	\$6,800.00
INTEREST AND RENTALS	\$64,026.21	\$178,500.00	\$93,500.00	\$93,500.00	\$93,500.00
SALE OF FIXED ASSETS	\$4,403.72	\$22,000.00	\$55,350.00	\$0.00	\$0.00
NO LONGER USED	-\$12,728.92	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue Source:</b>	<b>\$2,311,039.23</b>	<b>\$2,617,400.00</b>	<b>\$2,805,750.00</b>	<b>\$2,719,870.00</b>	<b>\$2,798,150.00</b>

## Expenditures by Department

### Budgeted Expenditures by Function

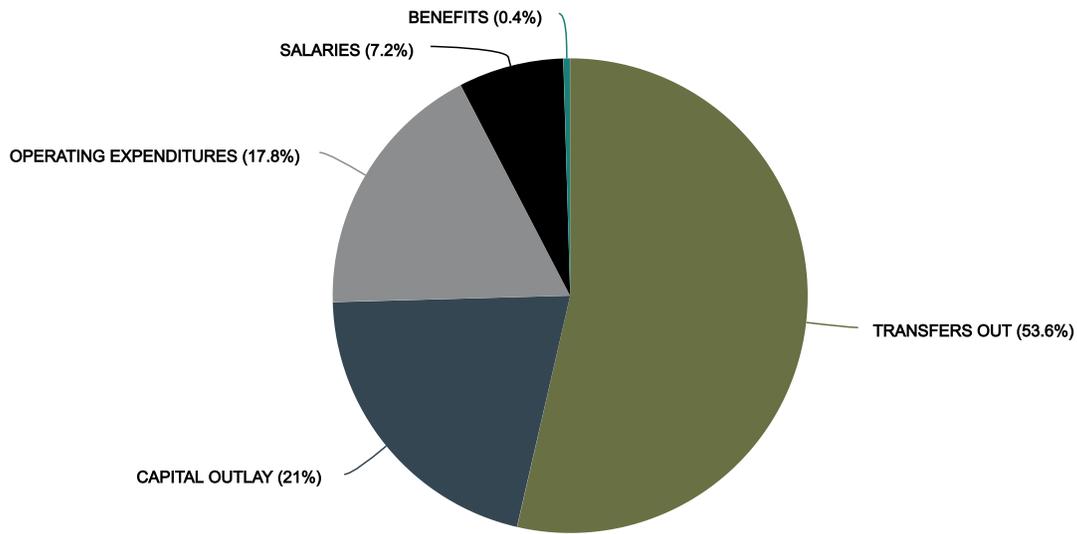


Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expenditures					
DDA ADMINISTRATION	\$159,581.83	\$180,920.00	\$178,048.35	\$178,259.08	\$179,610.25
DDA MARKETING & PROMOTION	\$186,454.06	\$217,020.00	\$216,629.39	\$224,755.92	\$227,267.39
DDA INFRASTRUCTURE PROJECTS	\$141,733.12	\$162,730.00	\$152,620.00	\$25,000.00	\$25,000.00
CAPITAL OUTLAY-DDA	\$180,363.98	\$470,000.00	\$200,000.00	\$200,000.00	\$200,000.00
2016 DDA DEVELOPMENT	\$140,301.48	\$210,000.00	\$225,000.00	\$0.00	\$0.00
2017 DDA DEVELOPMENT	\$40,245.92	\$175,000.00	\$8,000.00	\$0.00	\$0.00
DEBT SERVICE TRANSFERS OUT	\$1,119,671.06	\$1,128,630.00	\$1,132,480.00	\$917,199.99	\$902,379.97
<b>Total Expenditures:</b>	<b>\$1,968,351.45</b>	<b>\$2,544,300.00</b>	<b>\$2,112,777.74</b>	<b>\$1,545,215.00</b>	<b>\$1,534,257.61</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects					
SALARIES	\$143,078.71	\$147,380.00	\$151,568.71	\$155,053.62	\$158,660.50
BENEFITS	\$8,711.90	\$9,030.00	\$9,493.78	\$9,740.89	\$9,996.65
OPERATING EXPENDITURES	\$375,594.32	\$401,760.00	\$376,235.25	\$253,220.49	\$253,220.49
CAPITAL OUTLAY	\$319,295.46	\$850,000.00	\$443,000.00	\$210,000.00	\$210,000.00
TRANSFERS OUT	\$1,121,671.06	\$1,136,130.00	\$1,132,480.00	\$917,199.99	\$902,379.97
<b>Total Expense Objects:</b>	<b>\$1,968,351.45</b>	<b>\$2,544,300.00</b>	<b>\$2,112,777.74</b>	<b>\$1,545,215.00</b>	<b>\$1,534,257.61</b>



The DDA Debt Service Fund accounts for bond principal and interest payments due in the current year. This fund receives resources from the Downtown Development Authority Fund.

### Summary

In 2024, we are budgeting \$1,132,480 for revenue and \$1,132,480 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$3,850 (0.3%) and expenditures are expected to increase by \$3,850 (0.3%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>						
TRANSFERS IN	\$1,119,671.06	\$1,128,630.00	\$1,128,630.00	\$1,132,480.00	\$917,200.00	\$902,380.00
<b>Total Revenues:</b>	<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>
<b>Expenditures</b>						
DEBT SERVICE	\$1,119,671.06	\$1,128,630.00	\$1,128,630.00	\$1,132,480.00	\$917,200.00	\$902,380.00
<b>Total Expenditures:</b>	<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

### Revenues

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
TRANSFERS IN						
TRANS IN FROM DELHI DDA	394-000.00-699.248	\$1,119,671.06	\$1,128,630.00	\$1,132,480.00	\$917,200.00	\$902,380.00
<b>Total TRANSFERS IN:</b>		<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>
<b>Total Revenue Source:</b>		<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>

### Expenditures

Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expense Objects	\$1,119,671.06	\$1,128,630.00	\$1,132,480.00	\$917,200.00	\$902,380.00
<b>Total Expense Objects:</b>	<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>



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

Delhi Charter Township currently has four Brownfields:

- o Esker Square (referred to as Brownfield #4).
- o Willoughby Estates (referred to as Brownfield #6).
- o 4495 Holt Road (referred to as Brownfield #7).
- o 2313 Cedar Street (referred to as Brownfield #8).

## Summary

In 2024, we are budgeting \$517,660 for revenue and \$506,130 for expenditures. When compared to the 2023 Original Budget, revenues are expected to increase by \$90,120 (21.1%) and expenditures are expected to increase by \$86,170 (20.5%).

Review the table below to learn how this budget will impact fund balance.

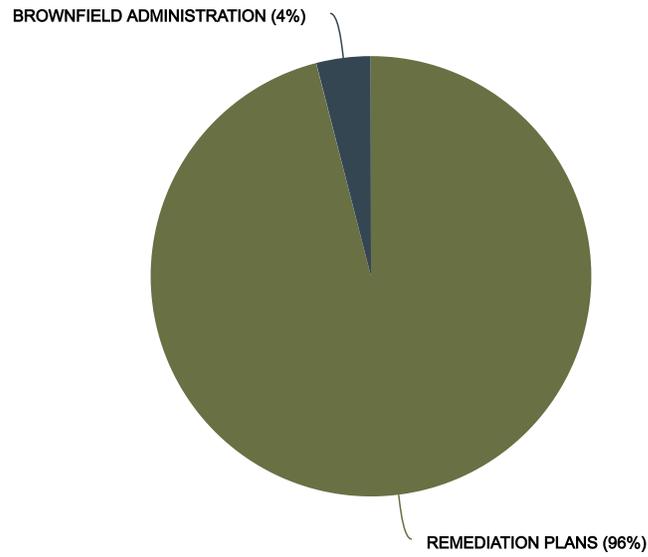
Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	<b>\$74,208.11</b>	<b>\$95,336.67</b>	<b>\$95,336.67</b>	<b>\$103,706.67</b>	<b>\$115,236.67</b>	<b>\$125,151.67</b>
<b>Revenues</b>						
TAXES	\$416,940.28	\$427,540.00	\$439,800.00	\$517,660.00	\$531,680.00	\$547,640.00
<b>Total Revenues:</b>	<b>\$416,940.28</b>	<b>\$427,540.00</b>	<b>\$439,800.00</b>	<b>\$517,660.00</b>	<b>\$531,680.00</b>	<b>\$547,640.00</b>
<b>Expenditures</b>						
OPERATING EXPENDITURES	\$395,811.72	\$419,960.00	\$431,430.00	\$506,130.00	\$521,765.00	\$537,340.00
<b>Total Expenditures:</b>	<b>\$395,811.72</b>	<b>\$419,960.00</b>	<b>\$431,430.00</b>	<b>\$506,130.00</b>	<b>\$521,765.00</b>	<b>\$537,340.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$21,128.56</b>	<b>\$7,580.00</b>	<b>\$8,370.00</b>	<b>\$11,530.00</b>	<b>\$9,915.00</b>	<b>\$10,300.00</b>
<b>Ending Fund Balance:</b>	<b>\$95,336.67</b>	<b>\$102,916.67</b>	<b>\$103,706.67</b>	<b>\$115,236.67</b>	<b>\$125,151.67</b>	<b>\$135,451.67</b>

## Revenues

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
<b>TAXES</b>						
CURR PROP TAX-BRNFLD #4	243-000.00-403.040	\$5,932.92	\$22,620.00	\$81,580.00	\$82,530.00	\$85,010.00
CURRENT PROP TAXES-BRNFLD # 6	243-000.00-403.060	\$379,888.54	\$385,200.00	\$399,960.00	\$411,960.00	\$424,320.00
CURRENT PROP TAXES-BRNFLD #7	243-000.00-403.070	\$11,094.53	\$11,350.00	\$11,840.00	\$12,190.00	\$12,560.00
CURR PROP TAX-BRNFLD #8	243-000.00-403.080	\$20,024.29	\$20,630.00	\$24,280.00	\$25,000.00	\$25,750.00
<b>Total TAXES:</b>		<b>\$416,940.28</b>	<b>\$439,800.00</b>	<b>\$517,660.00</b>	<b>\$531,680.00</b>	<b>\$547,640.00</b>
<b>Total Revenue Source:</b>		<b>\$416,940.28</b>	<b>\$439,800.00</b>	<b>\$517,660.00</b>	<b>\$531,680.00</b>	<b>\$547,640.00</b>

# Expenditures

## Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
Expenditures					
BROWNFIELD ADMINISTRATION	\$11,697.66	\$20,270.00	\$20,270.00	\$20,270.00	\$20,270.00
REMEDIATION PLANS	\$384,114.06	\$411,160.00	\$485,860.00	\$501,495.00	\$517,070.00
<b>Total Expenditures:</b>	<b>\$395,811.72</b>	<b>\$431,430.00</b>	<b>\$506,130.00</b>	<b>\$521,765.00</b>	<b>\$537,340.00</b>



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 Public Act 381, as amended.

## Summary

In 2024, we are budgeting \$0 for revenue and \$1,770 for expenditures. When compared to the 2023 Original Budget, revenues are expected to decrease by \$100,000.00 (100.0%) and expenditures are expected to decrease by \$100,000.00 (98.3%).

Review the table below to learn how this budget will impact fund balance.

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Beginning Fund Balance:</b>	\$314,886.89	\$310,027.14	\$310,027.14	\$286,757.14	\$284,987.14	\$283,217.14
<b>Revenues</b>						
GRANTS & REVENUE SHARING	\$200,017.12	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	\$200,017.12	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>						
OPERATING EXPENDITURES	\$204,876.87	\$101,770.00	\$123,270.00	\$1,770.00	\$1,770.00	\$1,770.00
<b>Total Expenditures:</b>	\$204,876.87	\$101,770.00	\$123,270.00	\$1,770.00	\$1,770.00	\$1,770.00
<b>Total Revenues Less Expenditures:</b>	-\$4,859.75	-\$1,770.00	-\$23,270.00	-\$1,770.00	-\$1,770.00	-\$1,770.00
<b>Ending Fund Balance:</b>	\$310,027.14	\$308,257.14	\$286,757.14	\$284,987.14	\$283,217.14	\$281,447.14

## Revenues

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Revenue Source</b>						
GRANTS & REVENUE SHARING						
STATE GRANTS	242-000.00-572.000	\$200,017.12	\$100,000.00	\$0.00	\$0.00	\$0.00
<b>Total GRANTS &amp; REVENUE SHARING:</b>		\$200,017.12	\$100,000.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue Source:</b>		\$200,017.12	\$100,000.00	\$0.00	\$0.00	\$0.00

## Expenditures

Name	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>					
OPERATING EXPENDITURES	\$204,876.87	\$123,270.00	\$1,770.00	\$1,770.00	\$1,770.00
<b>Total Expense Objects:</b>	\$204,876.87	\$123,270.00	\$1,770.00	\$1,770.00	\$1,770.00

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# DEPARTMENTS

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# General Fund

There are currently fourteen departments in the General Fund. They are:

- Legislative
- Manager
- Accounting
- Clerk
- Information Technology
- Treasurer
- Assessing
- Elections
- Buildings & Grounds (includes cemeteries)
- Stormwater
- Infrastructure
- Planning / 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.

To review General Fund revenues, please visit the General Fund page located within the Fund Summaries section.

**State of Michigan Chart of Account ID:** 101-xxx.xx-xxx.xxx

# Legislative

## **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 2024 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**

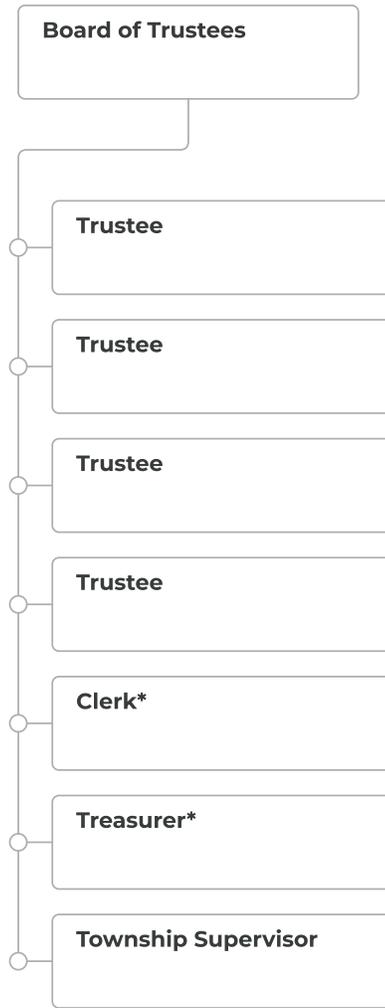
The attached year 2024 budget requests expenditures of \$124,066, an increase of \$546 from the 2023 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Holt/Dimondale School Business Alliance, Michigan Municipal League, and the Lansing Economic Area Partnership.

The 2025 forecasted budget is currently suggesting total departmental expenditures of \$128,046, which would be a 3.2% increase from 2024. In 2026, the department forecasts expenditures in the amount of \$131,223 which is a 2.5% projected increase from 2025. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to more effectively plan for the future.

**State of Michigan Chart of Account ID:** 101-101.00-xxx.xxx



# Organizational Chart



\*Clerk and Treasurer are budgeted in Clerk's Office and Treasurer's Office budgets respectively.

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
BOARD OF TRUSTEES-SALARY	101-101.00-707.000	\$72,730.06	\$76,366.06	\$81,711.70	\$84,571.59	\$87,531.63
SOCIAL SECURITY/MEDICARE	101-101.00-715.000	\$4,842.30	\$5,084.40	\$5,440.29	\$5,630.71	\$5,827.78
LIFE INSURANCE	101-101.00-717.000	\$316.80	\$270.00	\$264.00	\$274.56	\$274.56
PENSION CONTRIBUTION	101-101.00-718.000	\$349.18	\$350.00	\$373.56	\$386.64	\$400.18
WORKERS COMP	101-101.00-724.000	\$101.82	\$100.00	\$176.79	\$182.96	\$189.36
MEMBERSHIPS,DUES,SUBS	101-101.00-802.000	\$34,444.00	\$36,450.00	\$31,500.00	\$32,399.67	\$32,399.67
CONTRACTUAL SERVICES	101-101.00-818.000	\$87,286.84	\$2,400.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	101-101.00-956.000	\$289.32	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
EDUCATION & TRAINING	101-101.00-960.000	\$975.00	\$2,000.00	\$3,600.00	\$3,600.00	\$3,600.00
<b>Total Expense Objects:</b>		<b>\$201,335.32</b>	<b>\$123,520.46</b>	<b>\$124,066.34</b>	<b>\$128,046.13</b>	<b>\$131,223.17</b>

## Performance Indicators

	2018	2019	2020	2021	2022
<b>Committee of the Whole Meetings</b>	16	15	4	18	10
<b>Regular Board Meetings</b>	20	17	14	19	15
<b>Joint Board Meetings</b>	2	1	0	0	0
<b>Special Board Meetings</b>	0	0	1	1	0
<b>Budget Meetings</b>	2	2	1	2	4
<b>Agenda Items Presented/Acted Upon</b>	274	278	203	280	237
<b>Agenda Pages Reviewed</b>	2458	2263	2408	2466	2050

# Manager's Department

## 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 2024 Goals

1. Review and update policies and personnel manuals.
2. Continue to 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 the Capital Improvement Plan into the annual budget.
8. Continue to update a five year budget plan.

## Resources Needed

The 2024 budget requests expenditures of \$636,969, which is an increase of \$74,260 from 2023 projected actual expenditures. This budget reflects the cost of three full-time staff members (Township Manager, Director of Human Resources, and Executive Assistant) to meet its goals and objectives. The 2025 forecasted budget is currently suggesting total departmental expenditures of \$657,955, which is a 3.3% increase. In 2026, the department forecasts expenditures in the amount of \$674,935 which is a 2.6% increase over 2025 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.

State of Michigan Chart of Account ID: 101-172.00-xxx.xxx

## Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-172.00-703.000	\$263,660.52	\$285,783.32	\$305,854.26	\$316,559.17	\$327,638.73
DEPUTY SALARY	101-172.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
SOC SEC/MEDICARE	101-172.00-715.000	\$19,981.18	\$23,150.00	\$25,470.96	\$26,362.43	\$27,285.13
HEALTH INSURANCE	101-172.00-716.000	\$50,973.04	\$54,700.00	\$60,605.68	\$65,171.75	\$65,171.75
DENTAL INSURANCE	101-172.00-716.010	\$4,109.76	\$4,420.00	\$4,417.92	\$4,505.25	\$4,505.25
LIFE INSURANCE	101-172.00-717.000	\$1,462.56	\$1,530.00	\$1,689.36	\$1,748.49	\$1,809.69
PENSION CONTRIBUTION	101-172.00-718.000	\$32,994.97	\$36,210.00	\$39,994.22	\$41,394.02	\$42,842.81
DISABILITY INSURANCE	101-172.00-719.000	\$2,269.32	\$2,380.00	\$2,847.59	\$2,947.26	\$3,050.42
AUTOMOBILE EXP ALLOW	101-172.00-723.000	\$4,800.12	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00
WORKERS COMP	101-172.00-724.000	\$674.68	\$1,270.00	\$1,531.07	\$1,584.66	\$1,640.13
OFFICE SUPPLIES	101-172.00-726.000	\$1,885.99	\$2,500.00	\$2,100.00	\$2,100.00	\$2,100.00
LEGAL FEES	101-172.00-801.000	\$2,406.56	\$2,400.00	\$2,520.00	\$2,520.00	\$2,520.00
RETIREMENT ACCOUNT PLAN REVIEW	101-172.00-801.001		\$4,650.00	\$6,200.00	\$6,200.00	\$6,200.00
MEMBERSHIPS,DUES,SUBS	101-172.00-802.000	\$837.81	\$1,000.00	\$2,900.00	\$2,900.00	\$2,900.00
INSURANCE & BONDS	101-172.00-810.000	\$43,972.32	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
CONTRACTUAL SERVICES	101-172.00-818.000	\$116,507.37	\$56,110.00	\$55,900.00	\$55,900.00	\$55,900.00
TELEPHONE/COMMUNICATIONS	101-172.00-853.000	\$1,252.77	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
RETIREMT BENEFITS - RETIREES	101-172.00-874.000	\$55,086.64	\$22,656.48	\$57,488.24	\$60,612.27	\$63,920.85
MISCELLANEOUS	101-172.00-956.000	\$2,407.77	\$1,750.00	\$2,250.00	\$2,250.00	\$2,250.00
EDUCATION & TRAINING	101-172.00-960.000	\$1,669.29	\$2,200.00	\$5,200.00	\$5,200.00	\$5,200.00
<b>Total Expense Objects:</b>		<b>\$610,952.67</b>	<b>\$562,709.80</b>	<b>\$636,969.30</b>	<b>\$657,955.30</b>	<b>\$674,934.76</b>



## Performance Indicators

### Township Board

	2018	2019	2020	2021	2022
<b>Number of Township Board Meetings Attended</b>	20	17	15	19	25
<b>Number of Township Board Agenda Items Prepared</b>	274	278	203	280	237
<b>Number of Township Budget Meetings Held (both with staff and the Township Board)</b>	14	14	14	14	16

### Staff Development

	2018	2019	2020	2021	2022
<b>Number of Department Head Staff Meetings Held</b>	7	7	5	9	4
<b>Number of Employee Staff Meetings Held</b>	3	3	4	4	4

### Personnel

	2018	2019	2020	2021	2022
<b>Number of Full-Time Job Postings</b>	7	9	6	11	9
<b>Number of Part-Time Job Postings</b>	1	0	1	0	2
<b>Number of Full-Time Employees Hired</b>	7	7	6	9	12
<b>Number of Part-Time Employees Hired</b>	0	0	0	0	2
<b>Number of Full-Time Employees Separated</b>	7	7	8	12	8
<b>Number of Part-Time Employees Separated</b>	0	1	1	0	0

### Benefits

	2018	2019	2020	2021	2022
<b>Number of Full-Time Employees Enrolled in Health Insurance</b>					
<b>Family Coverage</b>	18	17	16	17	16
<b>Two-Party Coverage</b>	8	7	10	12	8
<b>Single-Party Coverage</b>	20	19	16	17	18
<b>Retiree Coverage</b>	15	18	18	18	20
<b>Number of Full-Time Employees Enrolled in Dental Insurance</b>					
<b>Family Coverage</b>	28	28	24	25	26
<b>Two-Party Coverage</b>	15	13	17	17	13
<b>Single-Party Coverage</b>	17	18	15	15	15
<b>Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance</b>	17	18	17	16	19
<b>Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance</b>	4	4	5	6	9
<b>Number of Retirees Receiving Payment in Lieu of Health Insurance</b>	0	1	2	2	2

### Risk Management

	2018	2019	2020	2021	2022
<b>Total Number of Recordable Work-Related Injuries and Illnesses</b>	16	5	6	3	5
<b>Total Number of Days Away from Work due to Work-Related Injuries and Illnesses</b>	29	85	30	10	6



# Accounting Department

## 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 2024 Goals

1. Provide reliable and relevant information to decision makers
2. Publish and monitor the budget, communicate variances, and develop standard operating procedures for selected budget software
3. Continue to properly apply accounting principles and receive a clean audit
4. Prepare for possible single (Federal) audit due to ARPA fund expenditures
5. Review accounting procedures, and ensure any outdated policies are updated
6. Develop any new accounting procedures necessary as determined by department leadership
7. Explore paperless processes

## Resources Needed

The fiscal year 2024 budget request is for \$235,234. That is an increase of \$3,335 from the projected 2023 budget. The 2024 budget includes a contracted Accounting Director, a full-time Accounting Technician, and a part time Accounting Clerk. The 2024 budget continues to include a portion of salary expenses from the Manager's Office, which is where the payroll process is currently performed.

The 2025 and 2026 forecasted expenditures are \$244,409 and \$247,054 respectively. These are slightly increased over the 2024 budget due to expected cost of living adjustments and other inflationary factors.

**State of Michigan Chart of Account ID:** 101-191.00-xxx.xxx



## Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-191.00-703.000	\$66,990.39	\$100,260.00	\$91,254.30	\$94,448.20	\$97,753.87
PART TIME HELP	101-191.00-703.005	\$25,212.05	\$25,830.00	\$27,641.95	\$28,609.42	\$28,609.42
SOCIAL SECURITY/MEDICARE	101-191.00-715.000	\$6,283.39	\$7,080.00	\$6,303.15	\$6,317.18	\$6,523.76
HEALTH INSURANCE	101-191.00-716.000	\$7,997.22	\$34,250.00	\$21,151.44	\$21,151.44	\$21,151.44
DENTAL INSURANCE	101-191.00-716.010	\$440.28	\$1,950.00	\$887.16	\$887.16	\$887.16
LIFE INSURANCE	101-191.00-717.000	\$353.76	\$470.00	\$407.38	\$407.38	\$407.38
PENSION CONTRIBUTION	101-191.00-718.000	\$10,518.86	\$11,730.00	\$10,473.61	\$10,840.18	\$11,219.59
DISABILITY INSURANCE	101-191.00-719.000	\$549.36	\$720.00	\$686.68	\$710.71	\$735.59
WORKERS COMP	101-191.00-724.000	\$215.26	\$450.00	\$387.75	\$401.32	\$411.66
OFFICE SUPPLIES	101-191.00-726.000	\$2,831.80	\$2,197.00	\$2,500.00	\$2,250.00	\$2,250.00
MEMBERSHIPS,DUES,SUBS	101-191.00-802.000	\$378.00	\$355.00	\$489.00	\$599.00	\$599.00
AUDIT FEES	101-191.00-807.000	\$7,542.50	\$7,700.00	\$11,375.00	\$11,550.00	\$8,225.00
CONTRACTUAL SERVICES	101-191.00-818.000	\$25,271.30	\$33,300.00	\$44,250.00	\$47,862.50	\$49,080.63

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
RETIREMENT BENEFITS TO RETIREES	101-191.00-874.000	\$16,450.14	\$3,577.95	\$13,337.16	\$14,115.67	\$14,940.31
MISCELLANEOUS	101-191.00-956.000	\$273.09	\$200.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-191.00-960.000	\$125.00	\$1,828.27	\$3,589.00	\$3,759.00	\$3,759.00
<b>Total Expense Objects:</b>		<b>\$171,432.40</b>	<b>\$231,898.22</b>	<b>\$235,233.58</b>	<b>\$244,409.15</b>	<b>\$247,053.80</b>

## Performance Indicators

	2018	2019	2020	2021	2022
<b>Number of manual journal entries</b>	712	745	747	725	794
<b>Percent of time that bank statements are reconciled to general ledger cash balances within 30 days of receipt of bank statement</b>	100%	100%	100%	100%	100%
<b>Number of bank reconciliations</b>	168	168	187	158	190
<b>Number of W-2's processed</b>	284	162	344	317	274
<b>Number of payroll checks processed</b>	746	478	622	260	439
<b>Number of payroll direct deposits</b>	2439	243	2470	2474	2474
<b>Number of purchase orders processed</b>	399	272	227	243	234
<b>Number of accounts payable checks processed (not including voids)</b>	2023	1980	1579	1506	1491
<b>Number of accounts payable e-checks processed</b>	675	676	606	713	781
<b>Number of accounts payable checks voided (not including checks voided by system)</b>	25	24	26	24	23
<b>Percent general fund departments at or below budget</b>	100%	100%	100%	100%	100%
<b>Budget amendments prepared</b>	2	3	2	2	3
<b>Per Auditor opinion, the financial statements present fairly the financial position of the Township</b>	Yes	Yes	Yes	Yes	Yes



# Clerk's Office

## **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 with 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 2024 Goals**

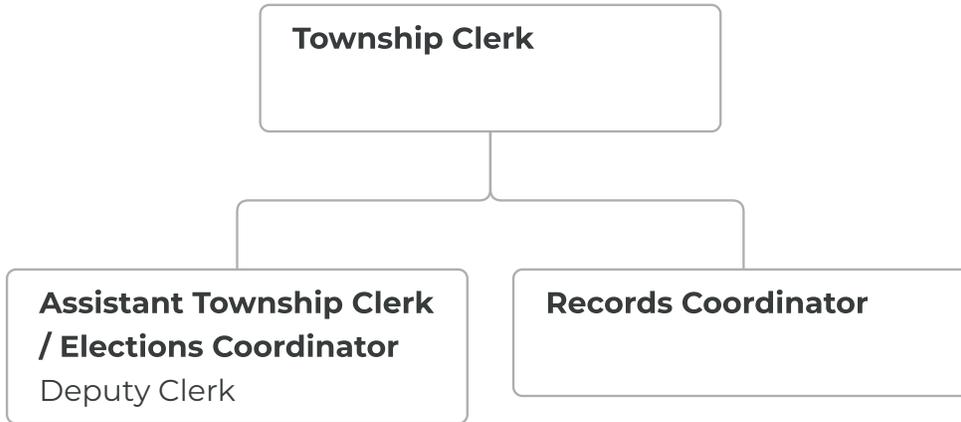
1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Create manuals for Clerk Office functions.
4. Implement interactive mapping for Township cemeteries with links to file information.

## **Resources Needed**

The 2024 budget shows 2023 projected expenditures to be \$354,866, a decrease of \$68,684 from 2023 budgeted expenditures. 2024 requested expenditures are \$424,159. This increase is due to cost of living salary increases, retiree benefits, and an increase in postage for passports. The 2025 forecasted budget is currently suggesting total departmental expenditures of \$439,893. In 2026, the department forecasts expenditures in the amount of \$452,687. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps plan for the future.

**State of Michigan Chart of Account ID:** 101-215.00-xxx.xxx

# Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-215.00-703.000	\$213,157.80	\$183,993.21	\$203,906.25	\$211,042.96	\$218,429.46
DEPUTY SALARY	101-215.00-703.001	\$4,333.33	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
SOCIAL SECURITY/MEDICARE	101-215.00-715.000	\$15,495.95	\$15,480.00	\$16,258.26	\$16,827.29	\$17,416.25
HEALTH INSURANCE	101-215.00-716.000	\$47,849.57	\$49,979.98	\$54,179.28	\$56,457.00	\$56,457.00
DENTAL INSURANCE	101-215.00-716.010	\$2,543.93	\$2,780.00	\$2,779.80	\$2,828.50	\$2,828.50
LIFE INSURANCE	101-215.00-717.000	\$886.60	\$1,020.00	\$1,076.62	\$1,114.30	\$1,153.30
PENSION CONTRIBUTION	101-215.00-718.000	\$20,540.42	\$24,210.00	\$25,488.28	\$26,380.36	\$27,303.68
DISABILITY INSURANCE	101-215.00-719.000	\$1,311.42	\$1,590.00	\$1,814.77	\$1,878.28	\$1,944.03
WORKERS COMP	101-215.00-724.000	\$417.95	\$580.00	\$602.94	\$624.04	\$645.89
OFFICE SUPPLIES	101-215.00-726.000	\$2,840.14	\$2,000.00	\$2,800.00	\$2,999.92	\$2,999.92
MATERIAL & SUPPLIES	101-215.00-740.000	\$477.01	\$2,000.00	\$2,500.00	\$2,800.00	\$2,800.00
LEGAL FEES	101-215.00-801.000	\$1,200.00	\$1,000.00	\$1,260.00	\$1,260.00	\$1,260.00
POSTAGE	101-215.00-803.000	\$5,668.27	\$7,000.00	\$6,800.00	\$7,499.72	\$7,499.72



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
POSTAGE-PASSPORTS	101-215.00-803.001	\$4,137.65	\$5,500.00	\$6,500.00	\$6,999.85	\$6,999.85
CODIFICATION OF TWP ORDINANCES	101-215.00-817.000	\$4,450.00	\$7,500.00	\$7,500.00	\$8,000.25	\$8,000.25
CONTRACTUAL SERVICES	101-215.00-818.000	\$6,229.79	\$5,500.00	\$5,500.00	\$5,999.95	\$5,999.95
TELEPHONE/COMMUNICATIONS	101-215.00-853.000	\$1,419.56	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00
MILEAGE	101-215.00-870.000	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00
RETIREMENT BENEFITS TO RETIREES	101-215.00-874.000	\$58,532.53	\$28,582.80	\$63,842.50	\$65,482.27	\$69,250.85
PUBLISHING/LEGAL NOTICES	101-215.00-902.000	\$4,850.00	\$4,000.00	\$8,000.00	\$8,348.00	\$8,348.00
OFFICE EQUIPMENT LEASE	101-215.00-941.000	\$2,067.84	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
MISCELLANEOUS	101-215.00-956.000	\$2,871.32	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
EDUCATION & TRAINING	101-215.00-960.000	\$1,030.97	\$3,000.00	\$3,700.00	\$3,700.00	\$3,700.00
<b>Total Expense Objects:</b>		<b>\$402,312.05</b>	<b>\$354,865.99</b>	<b>\$424,158.70</b>	<b>\$439,892.69</b>	<b>\$452,686.65</b>



## Performance Indicators

### FOIA Requests

	2018	2019	2020	2021	2022	January - June 2023
Freedom of Information Act Requests	60	75	73	81	92	37

### Notary Public

	2018	2019	2020	2021	2022	January - June 2023
Notary Customers	380	425	350	410	67	70

Note: In 2022, we changed from counting number of signatures to number of customers. This practice will continue in 2023 and onward.

### Meetings

The Clerk's Office is responsible for preparing minutes and other follow-up actions.

	2018	2019	2020	2021	2022	January - June 2023
Board, Committee, and Special Meetings	42	37	19	41	27	13

### Legal Notices

	2018	2019	2020	2021	2022	January - June 2023
Legal Notices Published by Clerk's Office	43	45	34	26	28	7

### Transient Sales Licenses

	2018	2019	2020	2021	2022	January - June 2023
Transient Sale Licenses Issued	14	9	2	3	4	1

### Passport Services

	2018	2019	2020	2021	2022	January - June 2023
Passport Applications Processed	701	752	295	742	868	804
Passport Photos Taken	802	907	381	874	1,037	774
Passport Service Revenue	\$27,548	\$32,657	\$13,234	\$29,649	\$36,460	\$34,258

### Cemetery

	2018	2019	2020	2021	2022	January - June 2023
Total Interments	62	44	61	66	43	25
Regular	24	37	24	37	21	12
Cremation	19	24	16	29	21	12
Columbarium	1	0	2	0	1	1
Plots Sold	43	44	45	56	42	12
Niches Sold	0	0	0	0	0	0



	2018	2019	2020	2021	2022	January - June 2023
<b>Foundation Orders Processed</b>	36	32	25	50	36	19
<b>Plots Sold to Township</b>	5	3	0	1	0	0
<b>Cemetery Revenue</b>	\$60,845	\$74,435	\$61,854	\$90,286	\$67,030	\$27,402

# Information Technology

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

Maintain functionality of computer systems, printers and networks for the Community Services Center, Maintenance Facility, Wastewater Treatment Plant, Downtown Development Authority, and Sam Corey Senior Center. Also, to provide GIS mapping products to various departments to increase efficiency and productivity. Provide GIS to the public as a means of information dissemination.

## **Activities of this Department**

Responsible for purchasing all Township computers and software and repair and support services; maintaining and upgrading existing equipment; Help-desk functions for all Township personnel and computer programs; maintain inventory of all computer systems. Keep up with GIS technology and maintain a useful GIS database for employees.

## **Year 2024 Goals**

1. Minimize number of lost hours due to computer-related failures.
2. Maximize network/server up time.
3. Ensure no data breaches occur due to a cyber security event.
4. Minimize number of lost hours due to a cyber security event.

## **Resources Needed**

The attached year 2024 budget reflects expenditures of \$359,707, an increase of \$33,341 from the 2023 projected budget expenditure of \$326,366. The increase reflects rising costs of our current software platforms. The 2024 budget also includes one capital improvement project (aerial imagery). We project a budget increase in 2025 to \$366,851. One capital improvement project, the CSC server replacement, is scheduled for 2025. We project the total 2026 budget to be \$359,330.

**State of Michigan Chart of Account ID:** 101-228.00-xxx.xxx

## Organizational Chart

**Director of Information  
Technology**

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-228.00-703.000	\$89,372.80	\$97,860.00	\$104,774.57	\$108,441.68	\$112,237.14
SOCIAL SECURITY/MEDICARE	101-228.00-715.000	\$6,565.29	\$7,490.00	\$8,015.25	\$8,295.79	\$8,586.14
HEALTH INSURANCE	101-228.00-716.000	\$19,880.65	\$21,150.00	\$28,827.84	\$30,172.68	\$30,172.68
DENTAL INSURANCE	101-228.00-716.010	\$825.24	\$890.00	\$1,472.64	\$1,488.99	\$1,488.99
LIFE INSURANCE	101-228.00-717.000	\$448.80	\$520.00	\$553.21	\$572.57	\$592.61
PENSION CONTRIBUTION	101-228.00-718.000	\$11,171.68	\$12,230.00	\$13,096.82	\$13,555.21	\$13,555.21
DISABILITY INSURANCE	101-228.00-719.000	\$701.04	\$800.00	\$932.49	\$965.13	\$998.91
WORKERS COMP	101-228.00-724.000	\$211.30	\$390.00	\$387.67	\$401.24	\$415.28
OFFICE SUPPLIES	101-228.00-726.000	\$416.34	\$600.00	\$610.00	\$620.00	\$620.00
MATERIAL & SUPPLIES	101-228.00-740.000	\$3,893.37	\$7,800.00	\$8,000.00	\$8,204.80	\$8,204.80
CONTRACTUAL SERVICES	101-228.00-818.000	\$57,644.57	\$64,850.00	\$70,000.00	\$71,000.00	\$71,000.00
RETIREMENT BENEFITS TO RETIREES	101-228.00-874.000	\$10,674.69	\$4,576.32	\$13,286.76	\$14,065.27	\$14,889.91
HARDWARE MAINTENANCE	101-228.00-930.001	\$0.00		\$500.00	\$500.00	\$500.00
COMPUTER EQUIPMENT	101-228.00-930.025	\$7,329.82	\$13,000.00	\$21,000.00	\$21,999.60	\$21,999.60
COMPUTER SOFTWARE MAINTENANCE	101-228.00-930.030	\$77,590.74	\$91,350.00	\$67,150.00	\$67,968.28	\$67,968.28
COMPUTER PROGRAM CHANGES	101-228.00-932.000	\$7,022.19	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00
MISCELLANEOUS	101-228.00-956.000	\$127.00	\$60.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-228.00-960.000	\$0.00	\$800.00	\$1,600.00	\$1,600.00	\$1,600.00
CAPITAL OUTLAY	101-228.00-970.000	\$0.00		\$15,000.00	\$12,500.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$293,875.52</b>	<b>\$326,366.32</b>	<b>\$359,707.25</b>	<b>\$366,851.24</b>	<b>\$359,329.55</b>



# Performance Indicators

## Hours lost due to computer-related failures:

- 06/05/2023: 1 hour total
  - After Microsoft forced an update on many computers to Windows 11, some users were forced to downgrade their machines back to Windows 10.

## Network/Server up-time:

- 08/25/2022 through 09/01/2022: 2 hours total (intermittent)
  - A firmware update in our Meraki firewall caused intermittent Internet outages.

## Data breaches due to a cyber security event:

- None

## Hours lost due to a cyber security event:

- None

# Treasurer's Office

## 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 2024 Goals

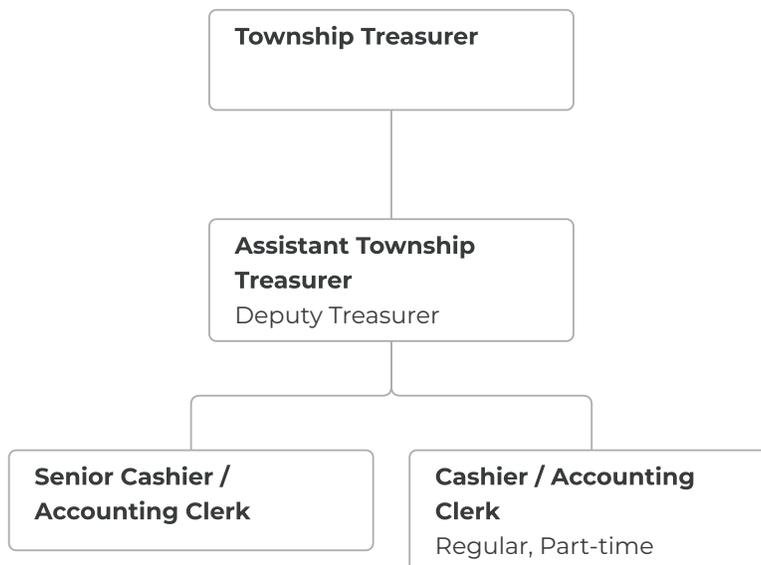
1. Continue to seek investments that preserve safety of principal
2. Continue to promote e-mailing sewer bills and direct debit for payments
3. Seek technological improvements to process payments
4. Assist other departments with credit card transaction processing
5. Continue cross training sewer billing 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 2024 budget requests expenditures of \$367,331. This is an increase of \$55,755 from 2023 projected. This budget reflects a part-time treasurer, full-time assistant treasurer and senior account clerk, and part-time cashier/account clerk. The 2025 and 2026 budget forecast include modest increases for payroll and benefits. We do not foresee any capital expenditures in the Treasurer's department for 2025 and 2026.

State of Michigan Chart of Account ID: 101-253.00-xxx.xxx

## Organizational Chart

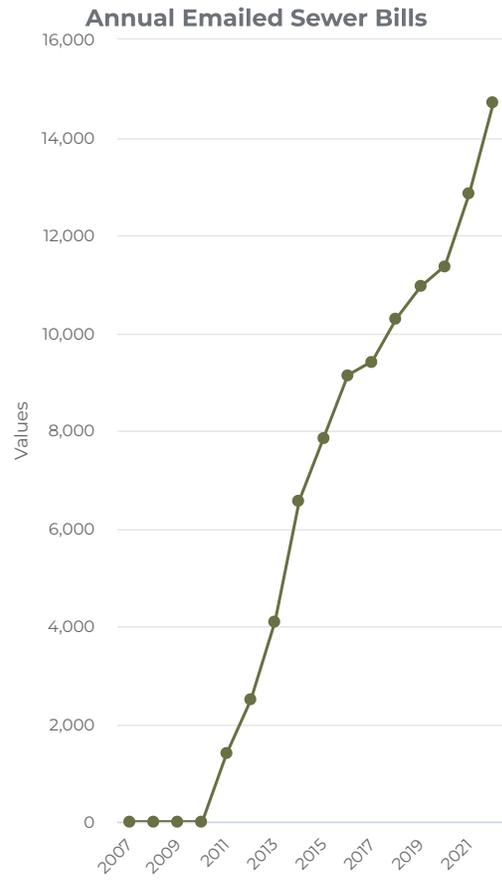


## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-253.00-703.000	\$155,578.39	\$158,880.00	\$172,555.62	\$178,595.06	\$184,845.88
DEPUTY SALARY	101-253.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
PART TIME HELP	101-253.00-703.005	\$32,814.36	\$38,200.00	\$39,230.79	\$40,467.06	\$41,560.00
SOCIAL SECURITY/MEDICARE	101-253.00-715.000	\$13,195.57	\$13,350.00	\$14,431.25	\$14,936.34	\$15,459.11
HEALTH INSURANCE	101-253.00-716.000	\$10,977.31	\$13,830.00	\$14,809.24	\$15,921.96	\$15,921.96
DENTAL INSURANCE	101-253.00-716.010	\$786.90	\$890.00	\$893.28	\$940.27	\$940.27
LIFE INSURANCE	101-253.00-717.000	\$623.04	\$750.00	\$815.98	\$844.54	\$874.10
PENSION CONTRIBUTION	101-253.00-718.000	\$14,438.60	\$17,370.00	\$18,908.30	\$19,570.09	\$20,255.04
DISABILITY INSURANCE	101-253.00-719.000	\$901.44	\$1,090.00	\$1,286.44	\$1,331.47	\$1,378.07
WORKERS COMP	101-253.00-724.000	\$481.50	\$680.00	\$702.46	\$727.04	\$752.48
OFFICE SUPPLIES	101-253.00-726.000	\$5,487.20	\$3,316.55	\$5,000.00	\$5,080.50	\$5,080.50
MEMBERSHIPS, DUES, SUBS	101-253.00-802.000	\$449.73	\$496.00	\$496.00	\$496.00	\$496.00
COURT FILING/SERVICE FEES	101-253.00-815.000	\$0.00	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00
CONTRACTUAL SERVICES	101-253.00-818.000	\$10,703.93	\$12,355.00	\$12,200.00	\$12,917.96	\$12,917.96
MILEAGE	101-253.00-870.000	\$21.64	\$250.00	\$250.00	\$250.00	\$250.00
RETIREMENT BENEFITS TO RETIREES	101-253.00-874.000	\$41,401.17	\$15,618.90	\$43,201.88	\$46,597.40	\$49,081.34
TAX BILL PRINTING	101-253.00-902.253	\$15,519.73	\$20,000.00	\$25,000.00	\$26,000.00	\$26,000.00
EQUIPMENT MAIN & REPAIR	101-253.00-930.020	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
MISCELLANEOUS	101-253.00-956.000	\$336.38	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-253.00-960.000	\$1,988.03	\$4,000.00	\$5,050.00	\$4,700.00	\$4,700.00
TAX ADJUSTMENTS TO COUNTY/TWP	101-253.00-964.000	\$2,597.23	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total Expense Objects:</b>		<b>\$312,302.15</b>	<b>\$311,576.45</b>	<b>\$367,331.24</b>	<b>\$381,875.69</b>	<b>\$393,012.72</b>



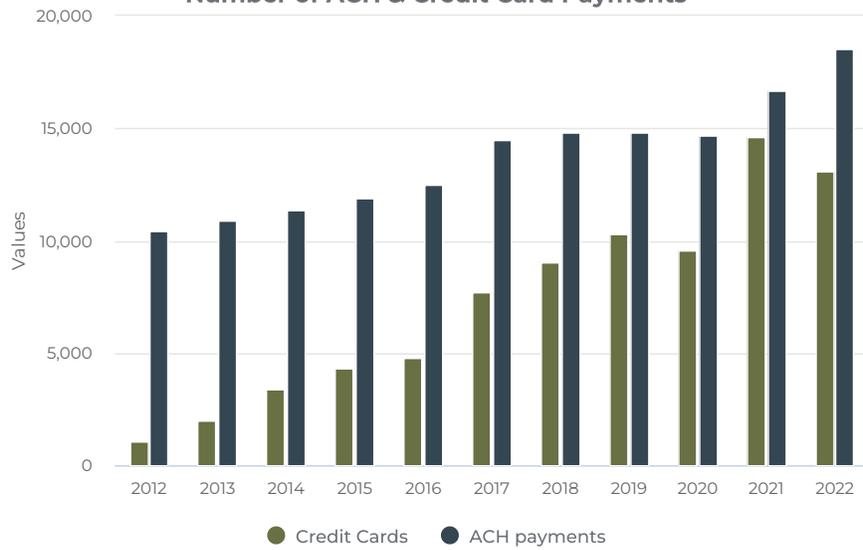
# Performance Indicators

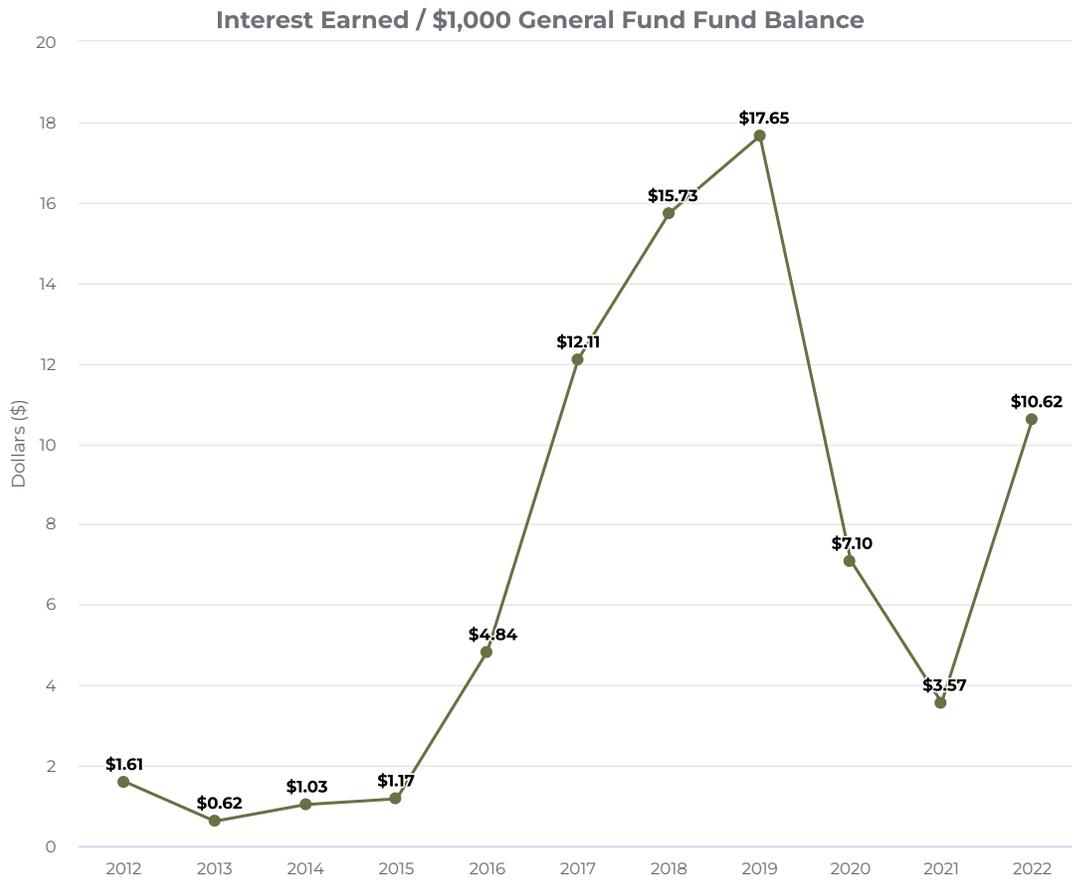


**Annual Mailed Tax Bills**



**Number of ACH & Credit Card Payments**





This chart represents the amount of interest income received in the General Fund, expressed as a ratio of Unassigned General Fund Balance (reported in \$1,000s).

For example, in 2022, for every \$1,000 of Unassigned General Fund Fund Balance, Delhi Township generated \$10.62 of interest income.

# Assessing Department

## 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

- Inventory and list all property within the Assessment Jurisdiction
- Uniformly evaluate all taxable property in accordance with sound appraisal methods as prescribed by the Michigan State Tax Commission
- Calculate the taxable value for every property
- Prepare an assessment roll with all taxable property identified
- Perform real and personal property tax appraisals and conduct field inspections
- Defend assessments at the Michigan Tax Tribunal

## Year 2024 Goals

1. Continue to monitor and analyze Commercial and Industrial properties using appropriate valuation methods.
2. 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.
3. Continue to defend property tax appeals before the Michigan Tax Tribunal.
4. Continue to update Assessing Department's section of the Delhi Township website, as needed, in order to assist in public education of property assessments.
5. Continue to update Land and ECF tables for all classes of property.
6. Continue with inspection of building permits in the township to ensure accurate assessments.
7. 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.
8. Continue coordinating with the Township Treasurer's office to facilitate community outreach offering New Homeowners property tax information via tax bill and sewer welcome letter inserts, as well as availability of online property information survey, all goals of which align with the Board's goal of community education and outreach.

## Resources Needed

The attached year 2024 budget requests expenditures of \$477,186. The budget reflects three full-time employees, as well as a part-time Secretary to meet the Department's goals.

## Resources Available

The 2024 township tax administration fee of 1% is estimated to be \$500,000, which is sufficient to fully fund the assessing function.

**State of Michigan Chart of Account ID:** 101-257.00-xxx.xxx



# Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-257.00-703.000	\$198,594.33	\$216,750.00	\$238,533.13	\$246,881.79	\$255,522.67
PART TIME HELP	101-257.00-703.005	\$0.00	\$28,250.00	\$28,807.61	\$29,815.87	\$30,859.43
OVERTIME	101-257.00-703.010	\$583.27	\$2,170.00	\$2,270.00	\$2,380.10	\$2,380.10
BOARD OF REVIEW	101-257.00-708.000	\$1,620.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00
SOCIAL SECURITY/MEDICARE	101-257.00-715.000	\$15,620.32	\$20,350.00	\$18,986.78	\$19,651.33	\$20,339.12
HEALTH INSURANCE	101-257.00-716.000	\$20,469.91	\$20,530.00	\$36,210.68	\$37,762.82	\$37,762.82
DENTAL INSURANCE	101-257.00-716.010	\$3,565.08	\$3,830.00	\$3,832.44	\$3,910.16	\$3,910.16
LIFE INSURANCE	101-257.00-717.000	\$1,040.16	\$1,140.00	\$1,259.45	\$1,303.53	\$1,349.15
PENSION CONTRIBUTION	101-257.00-718.000	\$24,824.44	\$30,620.00	\$30,680.87	\$31,754.70	\$32,866.12
DISABILITY INSURANCE	101-257.00-719.000	\$1,616.52	\$1,780.00	\$2,122.95	\$2,197.25	\$2,274.15
WORKERS COMP	101-257.00-724.000	\$752.34	\$2,370.00	\$1,561.63	\$1,616.29	\$1,672.85
OFFICE SUPPLIES	101-257.00-726.000	\$1,394.86	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
GASOLINE	101-257.00-730.000	\$395.55	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
MATERIAL & SUPPLIES	101-257.00-740.000	\$189.61	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
LEGAL FEES	101-257.00-801.000	\$40,800.00	\$42,550.00	\$43,800.00	\$43,800.00	\$43,800.00
MEMBERSHIPS,DUES,SUBS	101-257.00-802.000	\$20.00	\$1,320.00	\$1,320.00	\$1,320.00	\$1,320.00
CONTRACTUAL SERVICES	101-257.00-818.000	\$28,474.40	\$30,000.00	\$40,000.00	\$40,000.00	\$40,000.00
MILEAGE	101-257.00-870.000	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
ASSESSMT NOTICES/PP STMTS	101-257.00-902.257	\$6,336.20	\$6,135.00	\$7,250.00	\$7,250.00	\$7,250.00
EQUIPMENT MAIN & REPAIR	101-257.00-930.020	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
VEHICLE REPAIR/MAINTENANCE	101-257.00-931.000	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
MISCELLANEOUS	101-257.00-956.000	\$1,348.88	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
EDUCATION & TRAINING	101-257.00-960.000	\$3,740.49	\$1,000.00	\$9,100.00	\$2,900.00	\$2,900.00
<b>Total Expense Objects:</b>		<b>\$351,386.36</b>	<b>\$420,245.00</b>	<b>\$477,185.54</b>	<b>\$483,993.82</b>	<b>\$495,656.55</b>



## Performance Indicators

### Ad Valorem Assessed Value Trend Analysis

	2018	2019	2020	2021	2022	2023
<b>Agricultural</b>	7,248,400	7,388,800	8,724,100	8,647,600	8,725,900	9,005,400
<b>Commercial</b>	149,523,500	165,176,400	173,560,400	191,527,100	200,817,200	229,862,400
<b>Industrial</b>	14,753,900	16,136,600	17,592,300	18,320,500	18,439,000	18,581,500
<b>Residential</b>	631,069,600	673,613,800	714,272,675	752,806,532	800,878,515	893,431,556
<b>Development</b>	0	0	0	0	0	0
<b>Personal</b>	42,736,200	42,231,500	40,270,800	44,864,800	54,792,400	52,558,500
<b>Total</b>	<b>845,331,600</b>	<b>904,547,100</b>	<b>954,420,275</b>	<b>1,016,166,532</b>	<b>1,083,653,015</b>	<b>1,203,439,356</b>
<b>Overall Percentage Change</b>	2.91%	7.01%	5.51%	6.47%	6.64%	11.05%

### Ad Valorem Taxable Value Trend Analysis

	2018	2019	2020	2021	2022	2023
<b>Agricultural</b>	2,967,285	3,015,574	3,244,201	3,332,502	3,597,404	3,764,116
<b>Commercial</b>	137,701,092	148,399,140	151,806,373	166,337,432	177,252,485	202,837,353
<b>Industrial</b>	14,573,574	15,952,411	16,316,906	17,292,742	17,757,463	18,077,255
<b>Residential</b>	566,858,128	591,919,327	611,390,576	632,366,639	668,190,285	715,423,781
<b>Development</b>	0	0	0	0	0	0
<b>Personal</b>	42,736,200	42,231,500	40,270,800	44,825,980	54,792,400	52,558,500
<b>Total</b>	<b>764,836,279</b>	<b>801,517,952</b>	<b>823,028,856</b>	<b>864,155,295</b>	<b>921,590,037</b>	<b>992,661,005</b>
<b>Overall Percentage Change</b>	4.23%	4.80%	2.68%	5.00%	6.65%	7.71%

### 2022 Processing / Data Entry for 2023 Assessment Roll

	2017	2018	2019	2020	2021	2022
<b>Property Transfer Affidavits &amp; Deeds</b>	2329	1959	1541	1381	1175	1035
<b>New Sheriff Deeds</b>	35	20	18	5	4	10
<b>Principal Residence Exemptions (PREs)</b>	530	534	487	402	544	466
<b>PRE Rescinds</b>	465	443	393	463	453	406
<b>Local Unit PRE Denials</b>	29	20	34	1	10	17
<b>PP Statements</b>						
<b>Statement Received Timely</b>	211	177	138	162	156	116
<b>Statement Not Received / Estimated</b>	261	276	329	28	206	217
<b>Statement Received Late</b>	12	3	8	4	4	5
<b>Statement Changed by Audit</b>	63	17	20	33	3	16
<b>E-Filed PPS Reviewed</b>						10
<b>E-Filed Form 5076 Accepted</b>						4
<b>Form 5076 Accepted</b>	360	375	448	473	504	528
<b>Form 5076 Denied / Received Late</b>	47	8	8	2	27	16
<b>EMPP Form 5278 Received</b>	22	31	32	29	28	24
<b>Field Inspections</b>	1072	198	454	23	50	1033
<b>Permit Inspections</b>	211	71	152	64	125	58
<b>Data Verification Questionnaires Mailed</b>				1663	1777	1658
<b>Data Verification Questionnaires Returned</b>				553	649	458
<b>Land Divisions/Combos (New Parcels)</b>	31	23	26	11	58	53
<b>March Board of Review Appeals</b>	120	145	160	132	112	130
<b>July Board of Review Appeals</b>	119	153	115	116	116	23



	2017	2018	2019	2020	2021	2022
<b>December Board of Appeals</b>	102	88	105	67	78	77
<b>Full Tribunal Final Judgment Received</b>	3	0	2	4	0	1
<b>Small Claims Final Judgment Received</b>	4	10	3	2	6	3
<b>Prior Year Ongoing MTT's</b>	1	0	0	1	0	2
<b>Withdrawn MTT's</b>	2	2	0	3	1	0
<b>Total Documents Processed/Accts Updated*</b>	<b>5,991</b>	<b>4,531</b>	<b>4,455</b>	<b>5,613</b>	<b>6,081</b>	<b>6,354</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

	2018	2019	2020	2021	2022	2023
<b>Agricultural</b>	1	3	9	4	1	4
<b>Residential</b>	26	38	88	19	16	28
<b>Commercial / Industrial</b>	7	4	2	6	6	13
<b>Poverty Exemptions</b>	4	5	3	4	2	2
<b>Disabled Veteran's Exemption</b>	39	47	63	71	69	76
<b>Personal Property</b>	48	48	61	25	18	8
<b>Other</b>	1	0	0	3	0	0
<b>Total</b>	<b>126</b>	<b>145</b>	<b>226</b>	<b>132</b>	<b>112</b>	<b>131</b>

#### Michigan Tax Tribunal Dockets Received in 2022

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

Appeal Types-New Only	2018	2019	2020	2021	2022
<b>Classification</b>	0	0	0	0	0
<b>Com/Ind</b>	2	2	8	2	3
<b>RES/Other</b>	10	3	3	6	3
<b>Total</b>	<b>12</b>	<b>5</b>	<b>11</b>	<b>8</b>	<b>6</b>

#### Historic Township Housing Value Analysis

Using True Cash Value

	2018	2019	2020	2021	2022	2023
<b>Low</b>	28,600	36,200	28,900	23,000	29,800	32,500
<b>High</b>	729,600	792,800	909,200	926,400	955,000	1,066,600
<b>Average</b>	157,209	167,540	177,500	186,765	201,922	220,550
<b>Median</b>	152,000	160,800	170,600	178,200	193,000	211,400
<b>Mode</b>	110,800	126,000	172,000	178,200	135,000	211,600
<b>Overall Percentage Change</b>	3.00%	6.60%	5.90%	5.20%	8.10%	9.20%

#### Disabled Veteran's Exemption Value Analysis

	2018	2019	2020	2021	2022	2023
<b>Exempt Parcels</b>	51	55	72	76	79	82
<b>True Cash Value</b>	8,109,168	9,344,200	13,829,016	15,746,682	17,748,230	21,820,400
<b>Assessed Value</b>	4,054,584	4,672,100	6,914,508	7,873,341	8,874,115	10,910,200
<b>Taxable Value</b>	3,648,198	5,080,225	5,943,277	6,531,816	7,367,514	8,701,697

2017 - 2022 Values as of closing of all Boards of Review (March, July, and December)

2023 Values as of closing of both March Board of Review and July Board of Review.



# Elections

## **Purpose or 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**

- Administer election activities including processing of mail ballots, issue, validate and certify petitions for local candidates and coordinate facilities for polling locations and early voting center.
- Present training programs for election workers.
- Track election expenses for reimbursement, if applicable.
- Publish legal notices for voter registration information, precinct information and other information pertinent to Election Day.
- Keep voter history current with each election and/or petitions.
- Process voter registration including reconciling QVF data, name changes, moves, cancellations, etc. Issue voter ID cards to active registered voters.

## **Year 2024 Goals**

1. Educate voters about new automatic ballot list and early voting. After education/mailing/elections, create new automatic ballot list from permanent AV list for those who still want mail ballots.
2. Continue voter education projects with use of videos, social media, and email.
3. Install two new ballot drop boxes (one to replace the existing box and a new box in an additional location in the Township).
4. Continue to recruit new election inspectors.
5. Create manuals for Election duties of the Clerk's Office.
6. Create new training structure for Election Inspectors that includes both hands-on and online learning.
7. Conduct registration drives at Holt High School and area senior citizen complexes.
8. Use the Optical Scan voting equipment to conduct student council elections and mock elections for students.

## **Resources Needed**

The 2024 budget shows 2023 projected expenditures to be \$24,675. This is for basic supplies and voter registration maintenance and some supplies for the 2024 Presidential Primary. There are no elections in 2023. Requested expenditures for 2024 are \$649,836. This is for the administration of three elections in 2024. Implementation of Early Voting doubles the normal budget. This adds costs of a minimum of nine days of early voting for every election.

## **Resources Available**

For 2024 there typically would be no reimbursement for elections. We may, however, get some reimbursement for early voting costs. This is uncertain for now, so no reimbursement has been budgeted.

**State of Michigan Chart of Account ID:** 101-262.00-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
ELECTION INSPECTORS	101-262.00-701.000	\$77,620.13	\$325.00	\$434,350.00	\$0.00	\$0.00
PART TIME HELP	101-262.00-703.005	\$0.00		\$21,538.40	\$22,292.24	\$23,072.47
SOCIAL SECURITY/MEDICARE	101-262.00-715.000	\$66.36	\$100.00	\$34,875.69	\$1,705.36	\$1,765.05
PENSION CONTRIBUTION	101-262.00-718.000	\$19.50	\$50.00	\$2,742.30	\$2,836.53	\$2,934.06
UNEMPLOYMENT-REIMBURSEMENT	101-262.00-720.000	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
WORKERS COMP	101-262.00-724.000	\$209.02	\$100.00	\$179.69	\$179.69	\$179.69
OFFICE SUPPLIES	101-262.00-726.000	\$1,798.14	\$1,000.00	\$3,000.00	\$1,000.00	\$3,000.00
MATERIAL & SUPPLIES	101-262.00-740.000	\$27,614.26	\$2,000.00	\$123,000.00	\$5,000.00	\$15,000.00
POSTAGE	101-262.00-803.000	\$5,615.06	\$12,000.00	\$15,000.00	\$4,000.50	\$12,001.50
CONTRACTUAL SERVICES	101-262.00-818.000	\$7,830.88	\$8,500.00	\$9,000.00	\$9,000.00	\$10,000.00
MILEAGE	101-262.00-870.000	\$0.00		\$50.00	\$50.00	\$50.00
PUBLISHING/LEGAL NOTICES	101-262.00-902.000	\$1,382.00		\$4,000.00	\$0.00	\$0.00
MISCELLANEOUS	101-262.00-956.000	\$10,301.33	\$500.00	\$2,000.00	\$500.00	\$2,000.00
EDUCATION & TRAINING	101-262.00-960.000	\$134.86		\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$132,591.54</b>	<b>\$24,675.00</b>	<b>\$649,836.08</b>	<b>\$46,664.32</b>	<b>\$70,102.77</b>



## Performance Indicators

### Election Inspectors

	2018	2019	2020	2021	2022
<b>New Election Inspectors</b>	14	6	148	18	35
<b>Net Loss/Gain</b>	-17	-19	+145	+21	-14
<b>Total Number of Election Inspectors</b>	170	151	296	317	303

### Mock / Student Council Elections / Registration Drives

	2018	2019	2020	2021	2022
<b>Number of Schools / Groups</b>	2	1	0	0	0
<b>Students Participating</b>	300	45	0	0	0

### Elections

Date and Type of Election	Year	Number of Voters	% Voter Turnout	% Voted Absentee	Reimbursement
<b>November 7, Special County</b>	2017	3,353	17%	66%	\$31,943
<b>August 7, Primary</b>	2018	6,482	33%	43%	N/A
<b>November 6, General Election</b>	2018	13,353	67%	33%	N/A
<b>May 7, May Consolidated (Mason, Lansing Schools)</b>	2019	267*	20%*	74%	\$5,312.79
<b>March 10, Presidential Primary</b>	2020	7,937	38%	48%	\$51,154
<b>August 4, Primary</b>	2020	7,630	36%	80%	N/A
<b>November 3, General Election</b>	2020	16,808	77%	71%	N/A
<b>May 4, Holt Schools</b>	2021	4,987	25%	79%	\$44,612
<b>August 2, Primary</b>	2022	7,012	32%	73%	N/A
<b>November 8, General Election</b>	2022	14,165	63%	57%	N/A

\*1,369 eligible voters

### Voter Registration

	2018	2019	2020	2021	2022
<b>New Voters</b>	2,467	2,023	1,934	2,270	2,304
<b>Cancellations</b>	1,975	1,586	1,662	1,730	1,952
<b>Number of Registered Voters</b>	19,127	19,594	20,805	20,724	21,265
<b>Number of Automatic Ballot Application Subscribers</b>	4,092	7,889	9,448	10,360	10,613



# Building & Grounds

**Purpose or Objective of this Department:**

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 of this Department**

- 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 2024 Goals**

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

**Resources Needed**

The budget reflects eight full-time positions, plus expenditures for equipment, buildings maintenance, repair, and equipment. Funds are also budgeted for seasonal workers, calculated as approximately 4.4 full-time equivalents. This budget will allow us to maintain the Township facilities that add to the quality of life in Delhi Township. The 2024 budget requests expenditures of \$1,494,133, a 108.8% increase over the 2023 projected of \$715,741. The 2025 and 2026 forecasts include inflationary increases and scheduled replacement of a vehicle in 2025. Of note in 2024 is the reorganization of the Buildings and Grounds department, which is directly attributed to the large increase in expenditures for the year.

**State of Michigan Chart of Account ID:** 101-265.00-xxx.xxx

## Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-265.00-703.000	\$223,637.41	\$231,760.00	\$495,463.41	\$512,804.63	\$530,752.79
OVERTIME	101-265.00-703.010	\$6,701.21	\$10,000.00	\$25,700.00	\$26,074.50	\$26,462.11
SEASONAL LABOR	101-265.00-703.051	\$0.00		\$74,900.00	\$77,521.50	\$80,234.75
SOCIAL SECURITY/MEDICARE	101-265.00-715.000	\$16,439.41	\$17,770.00	\$44,812.42	\$46,380.84	\$48,004.16
HEALTH INSURANCE	101-265.00-716.000	\$45,163.39	\$53,500.00	\$137,779.72	\$141,777.02	\$141,777.02
DENTAL INSURANCE	101-265.00-716.010	\$2,705.29	\$3,250.00	\$7,144.92	\$7,202.97	\$7,202.97
LIFE INSURANCE	101-265.00-717.000	\$980.76	\$1,220.00	\$2,616.05	\$2,707.61	\$2,802.37
PENSION CONTRIBUTION	101-265.00-718.000	\$22,548.76	\$28,970.00	\$61,932.94	\$64,100.58	\$66,344.10
DISABILITY INSURANCE	101-265.00-719.000	\$1,370.67	\$1,900.00	\$4,409.63	\$4,563.96	\$4,723.71
UNEMPLOYMENT-REIMBURSEMENT	101-265.00-720.000	\$0.00		\$3,000.00	\$3,000.00	\$3,000.00
WORKERS COMP	101-265.00-724.000	\$5,969.80	\$4,100.00	\$16,645.96	\$17,228.57	\$17,831.57
CLOTHING/CLEANING ALLOWANCE	101-265.00-725.000	\$0.00	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00
GASOLINE	101-265.00-730.000	\$11,783.09	\$11,646.42	\$34,000.00	\$34,000.00	\$34,000.00
PROPANE GAS	101-265.00-731.000	\$0.00	\$250.00	\$2,500.00	\$2,500.00	\$2,500.00
UNIFORMS	101-265.00-734.000	\$1,636.98	\$1,959.45	\$4,500.00	\$4,500.00	\$4,500.00
TOOLS	101-265.00-748.000	\$369.60	\$900.70	\$3,000.00	\$3,000.00	\$3,000.00
EQUIPMENT & SUPPLIES	101-265.00-775.001	\$3,140.06	\$13,456.74	\$22,500.00	\$22,500.00	\$22,500.00
SAFETY EQUIPMENT AND SUPPLIES	101-265.00-775.003	\$863.95	\$1,321.86	\$3,000.00	\$3,000.00	\$3,000.00
CONTRACTUAL SERVICES	101-265.00-818.000	\$100,014.76	\$83,809.68	\$141,880.00	\$141,880.00	\$141,880.00
TELEPHONE/COMMUNICATIONS	101-265.00-853.000	\$10,817.32	\$11,444.94	\$11,070.00	\$11,070.00	\$11,070.00
RETIREMENT BENEFITS TO RETIREES	101-265.00-874.000	\$29,222.19	\$19,379.76	\$26,598.08	\$19,110.93	\$20,310.22
UTILITIES - WATER	101-265.00-921.030	\$19,805.00	\$16,689.24	\$20,200.00	\$20,200.00	\$20,200.00
UTILITIES - SEWER	101-265.00-921.035	\$5,945.17	\$5,084.10	\$9,560.00	\$9,560.00	\$9,560.00
UTILITIES - ELECTRIC	101-265.00-921.040	\$58,774.90	\$61,004.70	\$46,220.06	\$20,921.84	\$20,921.84



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
UTILITIES - GAS	101-265.00-921.045	\$17,784.91	\$24,173.88	\$19,600.00	\$19,600.00	\$19,600.00
BUILDING MAINTENANCE & REPAIRS	101-265.00-930.000	\$11,164.78	\$33,837.06	\$60,000.00	\$60,000.00	\$60,000.00
GROUNDS MAINTENANCE & REPAIRS	101-265.00-930.010	\$30,476.46	\$38,890.68	\$70,000.00	\$70,000.00	\$70,000.00
EQUIPMENT MAIN & REPAIR	101-265.00-930.020	\$7,738.63	\$5,525.76	\$35,000.00	\$35,000.00	\$35,000.00
VEHICLE REPAIR/MAINTENANCE	101-265.00-931.000	\$5,272.69	\$1,322.02	\$15,000.00	\$15,000.00	\$15,000.00
MISCELLANEOUS	101-265.00-956.000	\$1,486.39	\$10,393.80	\$9,000.00	\$9,000.00	\$9,000.00
EDUCATION & TRAINING	101-265.00-960.000	\$0.00	\$680.00	\$600.00	\$600.00	\$600.00
TWP PROP-DRAIN/TAX/SAD	101-265.00-962.000	\$4,461.50	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CAPITAL OUTLAY	101-265.00-970.000	\$8,727.00		\$78,000.00	\$130,000.00	\$30,000.00
TRANS OUT TO SEWER FUND	101-265.00-995.590	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$655,002.08</b>	<b>\$715,740.79</b>	<b>\$1,494,133.19</b>	<b>\$1,542,304.95</b>	<b>\$1,469,277.61</b>



# Stormwater

## **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**

- 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.
- 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.
- 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 2024 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 renewal application
5. Identify daily tasks and activities that may be of interest to the community
6. Continue infrastructure inventory, inspection, and maintenance

## **Resources Needed**

The attached year 2024 budget requests expenditures of \$490,571, an increase of \$26,460 from the 2023 projected budget. This increase is largely due to budgeting for lab supplies and engineering expenditures not needed in 2023. Forecasts for 2025 and 2026 are \$479,299 and \$472,501 respectively.

**State of Michigan Chart of Account ID:** 101-443.00-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
GASOLINE	101-443.00-730.000	\$722.89	\$600.00	\$870.00	\$890.00	\$910.00
OTHER OPERATING EXPENSES	101-443.00-741.000	\$0.00		\$250.00	\$260.00	\$270.00
LABORATORY SUPPLIES	101-443.00-742.000	\$0.00		\$6,000.00	\$6,000.00	\$6,000.00
OFF-SITE LAB TESTING	101-443.00-745.000	\$0.00		\$2,000.00	\$2,000.00	\$2,000.00
SAFETY EQUIP & SUPPLIES	101-443.00-775.003	\$144.49	\$200.00	\$200.00	\$200.00	\$200.00
LEGAL FEES	101-443.00-801.000	\$0.00		\$1,000.00	\$1,000.00	\$1,000.00
ENGINEERING SERVICES	101-443.00-805.000	\$0.00		\$10,000.00	\$10,000.00	\$10,000.00
CONTRACTUAL SERVICES	101-443.00-818.000	\$7,575.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00
COMMUNITY OUTREACH PROGRAMS	101-443.00-880.000	\$0.00	\$2,500.00	\$4,500.00	\$4,500.00	\$4,500.00
REGULATORY FEES	101-443.00-928.000	\$7,637.31	\$11,562.79	\$10,367.34	\$10,574.69	\$10,786.18
EQUIP MAIN & REPAIR	101-443.00-930.020	\$0.00	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00
MISCELLANEOUS	101-443.00-956.000	\$6.59	\$220.00	\$220.00	\$220.00	\$220.00
EDUCATION & TRAINING	101-443.00-960.000	\$1,032.20	\$1,000.00	\$1,000.00	\$1,020.00	\$1,050.00
TOWNSHIP-AT-LARGE DRAINS	101-443.00-967.010	\$33,642.84	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
PRINCIPAL	101-443.00-991.000	\$280,864.20	\$268,712.44	\$255,173.12	\$250,983.41	\$250,983.41
INTEREST	101-443.00-994.000	\$103,340.32	\$93,604.85	\$84,456.21	\$76,065.88	\$67,925.33
TRANS OUT TO SEWER FUND	101-443.00-995.590	\$41,040.00	\$34,710.00	\$52,534.08	\$53,584.76	\$54,656.46
<b>Total Expense Objects:</b>		<b>\$476,005.84</b>	<b>\$464,110.08</b>	<b>\$490,570.75</b>	<b>\$479,298.74</b>	<b>\$472,501.38</b>



# Infrastructure

**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**

- 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.
- Streets: Participate with the Ingham County Department of Roads Department in their 50/50 road program as sufficient funding is available to make improvements to local connector roads.
- 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 2024 Goals**

1. Continue the 50/50 sidewalk repair program, working with the Township Board to determine the best method for implementation given reduced voluntary participation by property owners.
2. Work with the Ingham County Road Department (ICRD) to implement a road reconstruction project on Park Lane, which is a key connector in the community providing access to two public schools.

**Resources Needed**

The 2024 budget reflects expenditures of \$695,000 which is an increase of \$55,000 from the 2023 budgeted expenditures, primarily due to the development of a new program to install sidewalks at locations that do not currently have sidewalks. An additional \$150,000 is planned in 2024 for the ICRD's Park Lane project. The same amount was budgeted in 2023 in anticipation of an ICRD street project, which did not materialize. Project timing for infrastructure improvements is 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 department's budget more than others. Forecasts for 2025 and 2026 should be viewed with this in mind. However, the 2025 forecast projects an increase of approximately \$150,000 due to the ICRD's Kahres Road project. The 2026 forecast decreases to \$545,000.

**State of Michigan Chart of Account ID:** 101-446.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
ENGINEERING SERVICES	101-446.00-805.000	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
STREETLIGHTS	101-446.00-922.000	\$335,102.86	\$350,000.00	\$390,000.00	\$390,000.00	\$390,000.00
STREET IMPROVEMENTS	101-446.00-969.000	\$150,044.40		\$150,000.00	\$300,000.00	\$0.00
SIDEWALK IMPROVEMENT/REPAIR	101-446.00-969.002	\$97,308.24	\$137,300.00	\$150,000.00	\$150,000.00	\$150,000.00
<b>Total Expense Objects:</b>		<b>\$582,455.50</b>	<b>\$492,300.00</b>	<b>\$695,000.00</b>	<b>\$845,000.00</b>	<b>\$545,000.00</b>



# Planning / Community Development

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

The Community Development Department reviews all planning, zoning and construction activities and issues building permits. The Soil Erosion and Sedimentation Control 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 2024 Goals**

1. Continue to facilitate implementation of the Realize Cedar vision
2. Promote development that contributes to a vibrant downtown area while increasing the opportunities for small businesses when possible and begin implementation of the 2023 Master Plan update.

## **Resources Needed**

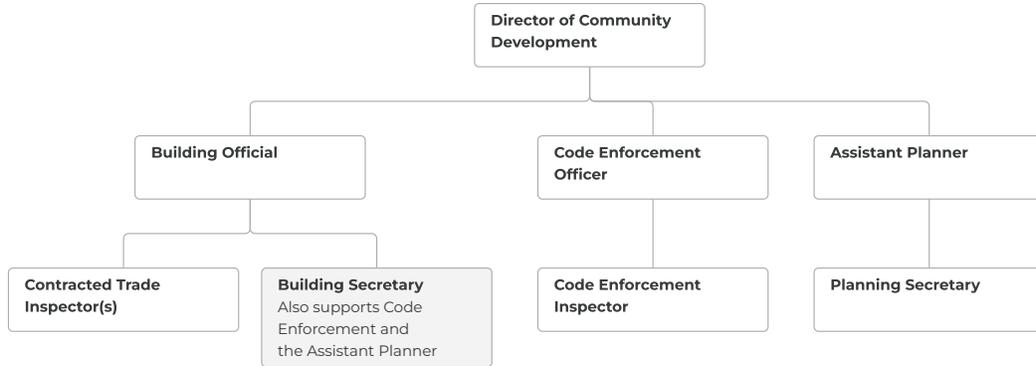
The 2024 budget request is for \$985,303, an increase of \$14,528 from the 2023 original budget of \$970,775. The expected 2023 actual expenditure is \$9,598 less than budgeted. While there were increases in contractual services, it is important to note that this increase is proportional to an increase in permit revenues. The reduction in Capital Outlay offsets this and results in being under budget for 2023. The increase from 2023 to 2024 is due to the expected cost of salaries and contractual services due to increased inspection services commensurate with permit fees.

The 2025 and 2026 forecasted budgets are currently suggesting total departmental expenditures increasing at projected inflationary rates and contractual services associated with planned ordinance amendments in 2025. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to plan for the future more effectively.

**State of Michigan Chart of Account ID:** 101-721.00-xxx.xxx



# Organizational Chart



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	101-721.00-703.000	\$324,438.92	\$416,770.00	\$437,206.26	\$450,700.13	\$464,666.28
PART TIME HELP	101-721.00-703.005	\$19,691.97		\$0.00	\$0.00	\$0.00
PLANNING COMMISSION SALARIES	101-721.00-704.000	\$6,840.00	\$6,720.00	\$13,800.00	\$13,800.00	\$13,800.00
SOCIAL SECURITY/MEDICARE	101-721.00-715.000	\$25,517.14	\$32,310.00	\$34,121.00	\$35,164.52	\$36,244.56
HEALTH INSURANCE	101-721.00-716.000	\$87,558.20	\$121,900.00	\$105,492.76	\$106,967.83	\$106,967.83
DENTAL INSURANCE	101-721.00-716.010	\$4,848.20	\$7,100.00	\$6,783.84	\$6,878.02	\$6,878.02
LIFE INSURANCE	101-721.00-717.000	\$1,551.44	\$2,030.00	\$2,163.54	\$2,229.71	\$2,298.20
PENSION CONTRIBUTION	101-721.00-718.000	\$39,026.17	\$48,160.00	\$51,220.68	\$52,787.35	\$54,408.86
DISABILITY INSURANCE	101-721.00-719.000	\$2,322.32	\$3,170.00	\$3,646.91	\$3,758.47	\$3,873.91
WORKERS COMP INSURANCE	101-721.00-724.000	\$1,348.56	\$1,950.00	\$2,230.34	\$2,301.70	\$2,375.58
CLOTHING/CLEANING ALLOWANCE	101-721.00-725.000	\$823.68	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00
OFFICE SUPPLIES	101-721.00-726.000	\$5,191.55	\$4,900.00	\$3,000.00	\$3,000.00	\$3,000.00
GASOLINE	101-721.00-730.000	\$3,601.61	\$4,900.00	\$4,500.00	\$4,950.00	\$5,445.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
LEGAL FEES	101-721.00-801.000	\$22,800.00	\$22,811.00	\$23,951.97	\$23,951.97	\$23,951.97
MEMBERSHIPS,DUES,SUBSCRIPTIONS	101-721.00-802.000	\$665.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
POSTAGE	101-721.00-803.000	\$1,547.24	\$2,000.00	\$2,000.00	\$2,200.00	\$2,420.00
CONTRACTUAL SERVICES	101-721.00-818.000	\$222,425.70	\$185,000.00	\$178,000.00	\$178,000.00	\$178,000.00
CONTR SERV-PLANNING FUNCTIONS	101-721.00-818.040	\$22,000.00	\$38,000.00	\$0.00	\$30,000.00	\$0.00
TELEPHONE/COMMUNICATIONS	101-721.00-853.000	\$3,633.84	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
MILEAGE	101-721.00-870.000	\$0.00	\$250.00	\$300.00	\$300.00	\$300.00
RETIREE'S BENEFITS	101-721.00-874.000	\$50,886.64	\$18,456.48	\$61,928.24	\$65,482.27	\$69,250.85
PUBLISHING/LEGAL NOTICES	101-721.00-902.000	\$4,554.20	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
VEHICLE REPAIR/MAINTENANCE	101-721.00-931.000	\$2,084.71	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
OFFICE EQUIPMENT LEASE	101-721.00-941.000	\$3,168.52	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
MISCELLANEOUS	101-721.00-956.000	\$7,034.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
CODE ENFORCEMENT EXPENSE	101-721.00-958.000	\$11,520.00	\$20,000.00	\$7,707.50	\$7,707.50	\$7,707.50
SOIL EROSION & SED CNTRL EXPENSE	101-721.00-958.810	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-721.00-960.000	\$2,287.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CAPITAL OUTLAY	101-721.00-970.000	\$7,279.66		\$0.00	\$0.00	\$0.00
TRANS OUT TO SEWER FUND	101-721.00-995.590	\$12,720.34		\$22,000.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$897,366.61</b>	<b>\$961,177.48</b>	<b>\$985,303.04</b>	<b>\$1,015,429.47</b>	<b>\$1,006,838.56</b>



## Performance Indicators

### Planning & Zoning

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Rezoning</b>	1	0	1	4	0	2	4	5	4	3	1
<b>Special Use Permit</b>	5	5	2	1	3	4	3	6	4	2	5
<b>Text Amendment</b>	2	1	3	0	0	3	0	1	0	0	1
<b>Site Plans Submitted*</b>	11	4	2	5	10	5	6	7	8	9	5
<b>Number of Zoning Board of Appeals Meetings</b>	4	5	9	2	6	5	6	4	3	6	4
<b>Number of ZBA Cases</b>	5	6	14	3	6	6	7	4	4	7	4
<b>Variances Granted</b>	5	4	13	3	4	6	7	4	4	3	3
<b>Appeals / Requests for Interpretation</b>	0	0	0	0	0	0	0	0	0	0	0

\*Including Administratively Approved Plans

### Building & Trade Permits / Inspection Activity

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Permits Issued*</b>	1140	1093	1344	1897	2229	1978	1720	1966	2971	2452	2325
<b>Number of Inspections</b>	2222	2236	2861	3550	4487	3594	3215	3083	4671	5218	3794
<b>Permit Revenue</b>	\$137,310	\$196,593	\$234,960	\$433,839	\$713,913	\$563,907	\$404,535	\$538,556	\$718,206	\$515,507	\$480,337

\*Includes all types of permits: Building, Trade, Signs, Fence, etc.

### SESC Permit & Inspection Activity (APA & MEA Programs)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Permits Issued</b>	46	73	83	95	90	81	92	49	62	65	53
<b>Total APA Projects</b>	3	4	3	4	3	4	4	5	2	2	1
<b>Waivers Provided</b>	28	17	20	25	37	30	46	22	33	7	26
<b>Number of Inspections</b>	496	635	813	699	720	765	354	301	239	255	249
<b>SESC Permit Revenue</b>	\$15,504	\$33,668	\$38,946	\$41,286	\$51,032	\$32,370	\$38,816	\$41,450	\$42,456	\$33,764	\$45,361

### Code Enforcement & Rental Registration / Inspection Program

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Code Enforcement</b>											
<b>Cases</b>	415	499	523	732	561	369	476	590	382	447	402
<b>Inspections</b>	733	931	938	1901	1084	737	956	1338	846	456	815
<b>Rentals</b>											
<b>Registered Rentals</b>	2672	2664	2732	2805	2871	2967	3130	3381	3422	3455	3468
<b>Rental Inspections</b>	1571	1957	1547	1777	1713	2603	1411	3323	840	626	3594
<b>Newly Registered Properties</b>	56	41	93	82	138	52	19	42	131	9	11

### Land Divisions

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Applications</b>	9	13	5	10	14	13	12	10	8	10	8
<b>Approvals</b>	9	13	5	10	14	12	11	10	7	10	8
<b>Application Revenue</b>	\$2,000	\$3,000	\$1,000	\$3,050	\$3,600	\$4,050	\$3,750	\$2,700	\$2,550	\$3,300	\$2,550



# Debt Service Department

**Purpose or Objective of this Department:**

To budget for the repayment of General Fund debt.

**Activities of this Department**

There are three debt obligations in the General Fund:

- 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.
- 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.
- In 2023, the Township entered into an installment purchase agreement to fund solar panels at various sites across the Township. The loan will be paid off in 2043 with net energy savings guaranteed by Veregy.

**Resources Needed**

The 2024 budget requests expenditures of \$438,849. The forecasts for 2025 and 2026 are \$990,480 and \$309,807 respectively.

**State of Michigan Chart of Account ID:** 101-906.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
PRINC PYMT-2013 CAPITAL IMPR BONDS	101-906.00-991.330	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00
PRINC-ENERGY CONSERV BONDS	101-906.00-991.350	\$160,000.00	\$166,400.00	\$172,800.00	\$175,996.80	\$185,596.63
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	101-906.00-991.398		\$0.00	-\$6,580.54	\$674,795.41	\$17,884.30
INTEREST--2013 CAPITAL IMPR BONDS	101-906.00-994.330	\$7,837.50	\$5,225.00	\$2,612.50	\$0.00	\$0.00
INTEREST-ENERGY CONSERV BONDS	101-906.00-994.350	\$61,482.24	\$56,298.24	\$50,906.88	\$45,308.16	\$39,605.76
INTEREST - SOLAR PANEL INSTALL PURCH AG	101-906.00-994.398		\$0.00	\$94,110.03	\$94,379.77	\$66,719.90
<b>Total Expense Objects:</b>		<b>\$354,319.74</b>	<b>\$352,923.24</b>	<b>\$438,848.87</b>	<b>\$990,480.14</b>	<b>\$309,806.60</b>



# Transfers Out

**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 2024 budget requests a transfer out of \$2,648,905. The 2025 and 2026 forecasts show increases due to estimated inflationary costs. We also plan a \$2,500,000 transfer out of the General Fund for the Fire Department Renovation project.

**State of Michigan Chart of Account ID:** 101-966.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
TRANS OUT TO FIRE FUND	101-966.00-995.206	\$517,986.74	\$460,922.52	\$535,772.90	\$672,932.72	\$760,466.63
TRANS OUT TO POLICE FUND	101-966.00-995.207	\$1,695,187.50	\$1,779,124.30	\$2,107,554.09	\$2,217,968.85	\$2,354,749.21
TRANS OUT TO PARKS FUND	101-966.00-995.208	\$99,266.02	\$988,167.82	\$5,577.57	\$5,874.03	\$0.00
TRANS OUT TO FEEV FUND	101-966.00-995.211		\$0.00	\$0.00	\$140,341.60	\$61,589.86
TRANSFER OUT TO FIRE DEPARTMENT RENOVATION	101-966.00-995.490		\$0.00	\$0.00	\$2,500,000.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$2,312,440.26</b>	<b>\$3,228,214.64</b>	<b>\$2,648,904.56</b>	<b>\$5,537,117.20</b>	<b>\$3,176,805.70</b>



# Fire Department

## **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 Alaiadon Township community.
- Provides community outreach via other community activities.

## **Year 2024 Goals**

1. Plan and exercise the Emergency Management plan for Delhi and incorporate a comprehensive community risk reduction model for future pandemic planning.
2. Recruit and retain high-quality emergency response staff.
3. Renovate the fire station to make the best most efficient use of the footprint. Further using industry best practices to increase the safety and health of the firefighting staff.

## **Resources Needed**

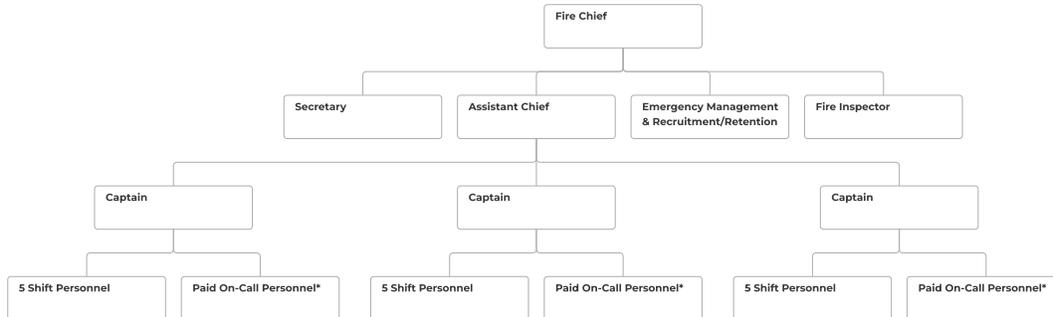
The attached 2024 budget requests expenditures of \$3,079,941, a decrease of \$35,893 from 2023 projected expenditures. This budget reflects personnel costs of a full-time chief, assistant chief, Recruitment/Retention Emergency Manager, fire inspector, part-time firefighter, secretary, and 15 full-time firefighter/paramedics. Part time personnel costs include 24hr/365day/52 weeks for part-time staffing to supplement the fire suppression and EMS forces during the week.

The 2025 forecasted budget is currently suggesting total departmental expenditures of \$3,161,027 which would be an increase of \$81,086 from 2024. This would be primarily due to cost of living and inflationary increases. In 2026, the department forecasts expenditures in the amount of \$3,248,561 which is an increase over 2025 of \$87,534, 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 plan for the future more effectively.

**State of Michigan Chart of Account ID:** 206-336.00-xxx.xxx



# Organizational Chart



\*There are currently a total of 10 Paid On-Call Personnel

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>SALARIES</b>						
SALARIES	206-336.00-703.000	\$1,411,464.09	\$1,651,690.03	\$1,565,130.67	\$1,610,744.46	\$1,665,199.68
PART TIME HELP	206-336.00-703.005	\$44,481.50	\$75,000.00	\$80,250.00	\$83,058.76	\$85,965.81
OVERTIME	206-336.00-703.010	\$282,817.19	\$175,000.00	\$187,250.00	\$193,803.75	\$200,586.88
HOLIDAY PAY	206-336.00-703.011	\$48,800.00	\$61,200.00	\$51,000.00	\$51,000.00	\$51,000.00
BOARD OF APPEALS-PER DIEM	206-336.00-705.000	\$0.00		\$500.00	\$500.00	\$500.00
VOLUNTEER FIREMENS SALARIES	206-336.00-709.000	\$37,556.00	\$30,000.00	\$32,100.00	\$33,223.50	\$34,386.32
<b>Total SALARIES:</b>		<b>\$1,825,118.78</b>	<b>\$1,992,890.03</b>	<b>\$1,916,230.67</b>	<b>\$1,972,330.47</b>	<b>\$2,037,638.70</b>
<b>BENEFITS</b>						
SOCIAL SECURITY/MEDICARE	206-336.00-715.000	\$139,874.60	\$136,691.75	\$131,998.67	\$135,804.14	\$140,401.23
HEALTH INSURANCE	206-336.00-716.000	\$263,065.06	\$355,230.00	\$309,775.48	\$330,198.85	\$330,198.84
DENTAL INSURANCE	206-336.00-716.010	\$19,396.39	\$25,790.00	\$21,422.04	\$21,800.04	\$21,755.45
LIFE INSURANCE	206-336.00-717.000	\$4,151.52	\$5,180.00	\$4,840.72	\$5,003.93	\$5,172.89



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
PENSION CONTRIBUTION	206-336.00-718.000	\$166,224.21	\$204,020.00	\$194,766.33	\$201,343.03	\$208,149.93
DISABILITY INSURANCE	206-336.00-719.000	\$10,630.60	\$13,380.00	\$14,447.36	\$14,935.91	\$15,441.58
UNEMPLOYMENT-REIMBURSEMENT	206-336.00-720.000	\$0.00		\$800.00	\$800.00	\$800.00
WORKERS COMP INSUR	206-336.00-724.000	\$41,897.85	\$36,050.00	\$50,685.17	\$52,397.10	\$54,168.97
<b>Total BENEFITS:</b>		<b>\$645,240.23</b>	<b>\$776,341.75</b>	<b>\$728,735.77</b>	<b>\$762,283.00</b>	<b>\$776,088.89</b>
<b>OPERATING EXPENDITURES</b>						
CLOTHING/CLEANING ALLOWANCE	206-336.00-725.000	\$1,784.60	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00
OFFICE SUPPLIES	206-336.00-726.000	\$1,879.84	\$1,000.00	\$6,000.00	\$6,000.00	\$6,000.00
GASOLINE	206-336.00-730.000	\$41,722.19	\$30,000.00	\$35,000.00	\$35,000.00	\$35,000.00
UNIFORMS	206-336.00-734.000	\$11,222.81	\$12,000.00	\$12,500.00	\$12,500.00	\$12,500.00
LEGAL FEES	206-336.00-801.000	\$4,800.00	\$4,800.00	\$5,040.00	\$5,040.00	\$5,040.00
MEMBERSHIPS,DUES,SUBS	206-336.00-802.000	\$6,425.93	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
PHYSICALS	206-336.00-804.000	\$6,685.50	\$15,000.00	\$15,500.00	\$15,500.00	\$15,500.00
AUDIT FEES	206-336.00-807.000	\$1,939.50	\$1,970.00	\$1,970.00	\$1,970.00	\$1,970.00
INSURANCE & BONDS	206-336.00-810.000	\$57,983.40	\$57,980.00	\$57,980.00	\$57,980.00	\$57,980.00
CONTRACTUAL SERVICES	206-336.00-818.000	\$165,894.18	\$80,800.00	\$83,300.00	\$83,300.00	\$83,300.00
QUALITY ASSURANCE ASSESSMT TAX	206-336.00-836.000	\$6,951.37	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
TELEPHONE/COMMUNICATIONS	206-336.00-853.000	\$18,073.18	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00
RETIREE'S BENEFITS	206-336.00-874.000	\$90,543.35	\$27,609.12	\$101,941.42	\$109,760.46	\$118,180.25
UTILITIES - WATER	206-336.00-921.030	\$540.09	\$750.00	\$750.00	\$750.00	\$750.00
UTILITIES - SEWER	206-336.00-921.035	\$571.64	\$850.00	\$850.00	\$850.00	\$850.00
UTILITIES - ELECTRIC	206-336.00-921.040	\$625.88	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00
UTILITIES - GAS	206-336.00-921.045	\$2,583.32	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00
BLDG & GRDS MAINT & REPAIRS	206-336.00-930.000	\$7,129.25	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
MISCELLANEOUS	206-336.00-956.000	\$8,553.57	\$5,000.00	\$7,000.00	\$7,000.00	\$7,000.00
EDUCATION & TRAINING	206-336.00-960.000	\$23,379.19	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
FIRE PREVENTION	206-336.00-960.001	\$4,627.84	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
EDUCATION & TRAIN - EMS WORKFORCE GRANT	206-336.00-960.023		\$19,080.00	\$16,380.00	\$0.00	\$0.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$463,916.63</b>	<b>\$333,739.12</b>	<b>\$422,111.42</b>	<b>\$413,550.46</b>	<b>\$421,970.25</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY - OPIOID SETTLEMENT	206-336.00-970.001		\$12,863.40	\$12,863.40	\$12,863.40	\$12,863.40
<b>Total CAPITAL OUTLAY:</b>		<b>\$0.00</b>	<b>\$12,863.40</b>	<b>\$12,863.40</b>	<b>\$12,863.40</b>	<b>\$12,863.40</b>
<b>Total Expense Objects:</b>		<b>\$2,934,275.64</b>	<b>\$3,115,834.30</b>	<b>\$3,079,941.26</b>	<b>\$3,161,027.33</b>	<b>\$3,248,561.24</b>



## Performance Indicators

### Personnel

	2017	2018	2019	2020	2021	2022
<b>Paid, on-call Personnel on December 31</b>	19	20	17	15	7	8
<b>Number of Paid, on-call Applicants</b>	17	15	15	4	10	12
<b>Number of Paid, on-call Personnel Hired</b>	7	11	5	4	3	6
<b>Number of Paid, on-call Personnel Leaving</b>	9	8	8	1	3	7
<b>Shift Captains</b>	3	3	3	3	3	3
<b>Full-time Fire Personnel</b>	15	15	15	15	15	15
<b>Full-time Inspection Personnel (total hours)</b>	146	185	800	400	800	950

### Inspections

	2017	2018	2019	2020	2021	2022
<b>Commercial Inspections Completed</b>	369	290	161	102	350	360

### Number of Incidents

	2017	2018	2019	2020	2021	2022
<b>Structure Fires</b>	41	25	31	23	29	38
<b>Vehicle Fires</b>	19	9	11	8	3	16
<b>Auto Accidents</b>	80	172	166	130	166	132
<b>False Alarms</b>	174	37	51	132	123	142
<b>Total Ambulance / EMS Calls</b>	2841	2852	307	2963	3408	3086
<b>Total Incidents</b>	758	613	435	525	502	926
<b>Total Call Volume</b>	3599	3465	3522	3488	3910	4012

### Burning Permits

	2017	2018	2019	2020	2021	2022
<b>Delhi Township permits</b>	225	130	175	155	176	202
<b>Recreational Permits in Effect</b>	1025	1015	1010	1025	1101	1250
<b>Total Active Permits</b>	1250	1060	1100	1120	1125	1140

### Service Delivery

	2017	2018	2019	2020	2021	2022
<b>Average Personnel on Scene of Structure Fires</b>	8	7	8	6	6	6
<b>Mutual Aid Received</b>	85	80	109	110	133	129
<b>Mutal Aid Granted</b>	291	547	609	622	713	751

### Call Frequency

	2017	2018	2019	2020	2021	2022
<b>Overlapping Calls during the Year</b>	1039	831	1325	1281	1516	1708



	2017	2018	2019	2020	2021	2022
<b>Percentage of Calls that Overlapped</b>	28%	28%	38%	37%	39%	43%

**Financial Returns - EMS**

	2017	2018	2019	2020	2021	2022
<b>Billable Collection Rate Percentage - EMS</b>	73%	76%	75%	75%	78%	81%

# Police Fund

**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 this 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 2024 Goals**

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

**Resources Needed**

The attached 2024 budget requests expenditures of \$3,277,740, an increase of \$110,780 from 2023 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 \$2,107,554 from the General Fund is necessary. The 2025 forecast estimates an increase of 4.0% while the 2026 forecast also includes a 4.0% increase from the prior year.

**State of Michigan Chart of Account ID:** 207-301.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	207-301.00-801.000	\$28,800.00	\$28,800.00	\$31,500.00	\$31,500.00	\$31,500.00
CONTRACTUAL SERVICES	207-301.00-818.000	\$2,986,239.00	\$3,133,160.00	\$3,241,240.00	\$3,372,700.00	\$3,509,480.43
MISCELLANEOUS	207-301.00-956.000	\$4,900.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$3,019,939.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>
<b>Total Expense Objects:</b>		<b>\$3,019,939.00</b>	<b>\$3,166,960.00</b>	<b>\$3,277,740.00</b>	<b>\$3,409,200.00</b>	<b>\$3,545,980.43</b>



# Parks Fund

## Purpose or Objective of this Department:

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:

- Administration
- Parks Maintenance
- Recreation

## Resources Needed

The attached 2024 budget requests expenditures of \$921,906. This includes capital outlay for the development of a new playground at Kiwanis Park (\$200,000), Park Entrance Sign Replacement (\$6,666.66), Valhalla Park Restroom Building (\$204,000), Athletic Field Improvements (\$20,000), and planning services for the 2025-2029 parks Master Plan (\$25,000).

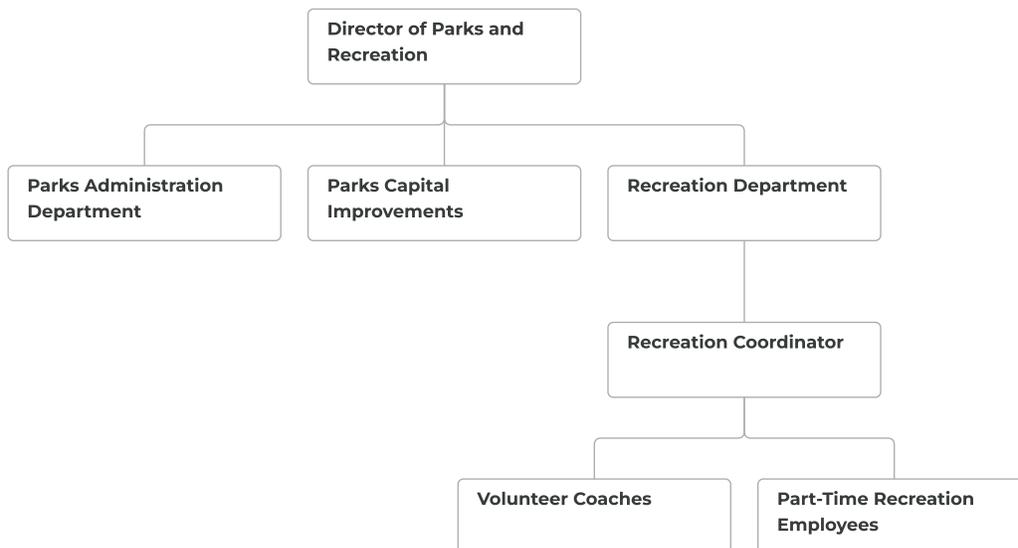
The 2025 and 2026 forecasts budget more for capital outlay, COLA, and inflationary increases.

## Resources Generated

Revenues will be received in the amount of \$840,700 from the millage, with an additional \$77,497 generated from other sources.

State of Michigan Chart of Account ID: 208-xxx.xx-xxx.xxx

## Organizational Chart



# Parks Administration

**Purpose or Objective of this Department:**

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 of this Department**

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 2024 Goals**

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.
2. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
3. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)
4. Seek opportunities for productive partnerships
  - o Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
5. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

**Resources Needed**

The attached year 2024 budget requests expenditures of \$391,739. The budget reflects three full-time positions.

Allocated in the FY 2024 Budget is \$25,000 for planning services related to the 2025-2029 Parks Master Plan. This document is required by the Michigan Department of Natural Resources and will provide a detailed inventory of existing parks and greenspace as well as identify future development and environmental projects consistent with the Township Goals and current and future trends.

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 2025 and 2026 forecasts reflect estimated COLA and inflationary increases.

**State of Michigan Chart of Account ID:** 208-752.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	208-752.00-703.000	\$182,941.40	\$205,180.00	\$190,105.13	\$196,093.81	\$202,292.09
OVERTIME	208-752.00-703.010	\$241.55		\$0.00	\$0.00	\$0.00
PARK COMMISSION COMPENSATION	208-752.00-704.001	\$3,000.00	\$5,460.00	\$5,460.00	\$5,460.00	\$5,460.00
SOCIAL SECURITY/MEDICARE	208-752.00-715.000	\$13,918.23	\$16,020.00	\$14,864.34	\$15,333.72	\$15,819.53
HEALTH INSURANCE	208-752.00-716.000	\$30,909.01	\$34,980.00	\$14,809.24	\$15,627.83	\$15,627.83
DENTAL INSURANCE	208-752.00-716.010	\$2,269.58	\$2,830.00	\$1,945.92	\$1,945.92	\$1,945.92



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
LIFE INSURANCE	208-752.00-717.000	\$894.96	\$1,080.00	\$903.44	\$935.06	\$967.79
PENSION CONTRIBUTION	208-752.00-718.000	\$19,000.66	\$25,650.00	\$21,388.14	\$22,136.72	\$22,911.51
DISABILITY INSURANCE	208-752.00-719.000	\$1,220.72	\$1,680.00	\$1,522.83	\$1,576.13	\$1,631.30
WORKERS COMP	208-752.00-724.000	\$3,010.46	\$2,970.00	\$2,522.13	\$2,610.40	\$2,701.76
OFFICE SUPPLIES	208-752.00-726.000	\$2,795.68	\$2,647.26	\$2,000.00	\$2,000.00	\$2,000.00
LEGAL FEES	208-752.00-801.000	\$1,200.00	\$1,000.00	\$1,260.00	\$1,260.00	\$1,260.00
MEMBERSHIPS,DUES,SUBS	208-752.00-802.000	\$750.00		\$1,000.00	\$1,000.00	\$1,000.00
POSTAGE	208-752.00-803.000	\$0.00		\$500.00	\$500.00	\$500.00
AUDIT FEES	208-752.00-807.000	\$862.00	\$880.00	\$900.00	\$900.00	\$900.00
INSURANCE & BONDS	208-752.00-810.000	\$9,160.91	\$10,000.00	\$9,160.00	\$9,160.00	\$9,160.00
CONTRACTUAL SERVICES	208-752.00-818.000	\$31,062.07	\$9,350.00	\$29,900.00	\$29,900.00	\$29,900.00
TELEPHONE/COMMUNICATIONS	208-752.00-853.000	\$3,531.72	\$3,685.92	\$3,500.00	\$3,500.00	\$3,500.00
RETIREE'S BENEFITS	208-752.00-874.000	\$35,831.13	\$24,006.48	\$53,998.31	\$61,200.98	\$66,213.43
MISCELLANEOUS	208-752.00-956.000	\$1,586.40	\$2,000.00	\$6,000.00	\$6,000.00	\$6,000.00
EDUCATION & TRAINING	208-752.00-960.000	\$2,500.16	\$2,300.00	\$2,500.00	\$2,500.00	\$2,500.00
TWP PROP-DRAIN/TAX/SAD	208-752.00-962.000	\$2,790.33		\$2,500.00	\$2,500.00	\$2,500.00
MASTER PLAN RESEARCH	208-752.00-967.000	\$0.00		\$25,000.00	\$2,000.00	\$2,000.00
<b>Total Expense Objects:</b>		<b>\$349,476.97</b>	<b>\$351,719.66</b>	<b>\$391,739.48</b>	<b>\$384,140.57</b>	<b>\$396,791.16</b>



# Parks Capital Improvements

## Purpose or Objective of this Department:

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

## Activities of this Department

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 2024 Goals

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.
2. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
3. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)
4. Seek opportunities for productive partnerships
  - Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
5. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible

## Year 2024 Capital Improvements

- Kiwanis Park Playground - \$200,000
- Park Entrance Sign replacement - \$6,666.66
- Valhalla Park Restroom Building - \$204,000
- Athletic Field Improvements - \$20,000

## Resources Needed

The attached year 2024 budget requests expenditures of \$430,667. This budget will allow us to improve the parks and facilities that add to the quality of life in Delhi Township.

The 2025 forecast budget includes capital outlay projects of the construction new MDNR Grant Funded projects at Valhalla Park (\$300,000 – subject to a successful 2024 application), Ram Trailhead Improvements (\$125,000), Athletic Field Improvements (\$20,000), and additional Park Entrance Sign replacement (\$6,666.66).

## Resources Generated

A transfer in from the General Fund in the amount of \$5,578 is requested for 2024. Additionally, \$3,000 is expected from the Jr. Rams Sports programs support and \$8,400 is expected from pavilion rentals.

**State of Michigan Chart of Account ID:** 208-771.00-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	208-771.00-703.000	\$203,761.32	\$213,900.00	\$0.00	\$0.00	\$0.00
OVERTIME	208-771.00-703.010	\$17,859.38	\$15,000.00	\$0.00	\$0.00	\$0.00
SEASONAL LABOR	208-771.00-703.051	\$105,974.81	\$70,000.00	\$0.00	\$0.00	\$0.00
SOCIAL SECURITY/MEDICARE	208-771.00-715.000	\$24,593.00	\$16,720.00	\$0.00	\$0.00	\$0.00
HEALTH INSURANCE	208-771.00-716.000	\$52,925.03	\$50,580.00	\$0.00	\$0.00	\$0.00
DENTAL INSURANCE	208-771.00-716.010	\$2,839.33	\$2,840.00	\$0.00	\$0.00	\$0.00
LIFE INSURANCE	208-771.00-717.000	\$1,030.92	\$1,120.00	\$0.00	\$0.00	\$0.00
PENSION CONTRIBUTION	208-771.00-718.000	\$23,518.58	\$26,740.00	\$0.00	\$0.00	\$0.00
DISABILITY INSURANCE	208-771.00-719.000	\$1,633.52	\$1,750.00	\$0.00	\$0.00	\$0.00
UNEMPLOYMENT-REIMBURSEMENT	208-771.00-720.000	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
WORKERS COMP	208-771.00-724.000	\$4,844.03	\$3,790.00	\$0.00	\$0.00	\$0.00
GASOLINE	208-771.00-730.000	\$34,473.18	\$16,437.02	\$0.00	\$0.00	\$0.00
UNIFORMS	208-771.00-734.000	\$4,017.03	\$740.50	\$0.00	\$0.00	\$0.00
TOOLS	208-771.00-748.000	\$874.22	\$815.40	\$0.00	\$0.00	\$0.00
EQUIPMENT & SUPPLIES	208-771.00-775.001	\$17,171.96	\$15,217.34	\$0.00	\$0.00	\$0.00
SAFETY EQUIPMENT AND SUPPLIES	208-771.00-775.003	\$1,745.82	\$2,081.20	\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES	208-771.00-818.000	\$34,857.03	\$26,880.00	\$0.00	\$0.00	\$0.00
UTILITIES - WATER	208-771.00-921.030	\$11,836.44	\$9,453.28	\$0.00	\$0.00	\$0.00
UTILITIES - SEWER	208-771.00-921.035	\$5,343.16	\$4,151.58	\$0.00	\$0.00	\$0.00
UTILITIES - ELECTRIC	208-771.00-921.040	\$33,717.50	\$33,499.98	\$0.00	\$0.00	\$0.00
UTILITIES - GAS	208-771.00-921.045	\$2,604.57	\$4,159.72	\$0.00	\$0.00	\$0.00
BUILDING MAINTENANCE & REPAIRS	208-771.00-930.000	\$17,515.14	\$24,622.80	\$0.00	\$0.00	\$0.00
GROUNDS MAINTENANCE & REPAIRS	208-771.00-930.010	\$40,024.51	\$31,136.46	\$0.00	\$0.00	\$0.00
EQUIPMENT MAIN & REPAIR	208-771.00-930.020	\$32,039.32	\$28,016.10	\$0.00	\$0.00	\$0.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
VEHICLE REPAIR/MAINTENANCE	208-771.00-931.000	\$14,106.31	\$14,484.80	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	208-771.00-956.000	\$10,626.82	\$2,707.98	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	208-771.00-970.000	\$21,011.75	\$769,000.00	\$430,666.66	\$451,666.66	\$326,666.67
TRANSFER OUT	208-771.00-995.001	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
TRANS OUT TO SEWER FUND	208-771.00-995.590	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$720,944.68</b>	<b>\$1,638,844.16</b>	<b>\$430,666.66</b>	<b>\$451,666.66</b>	<b>\$326,666.67</b>



# Recreation

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

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

## **Activities of this Department**

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 2024 Goals**

1. Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.
2. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
3. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park)
4. Seek opportunities for productive partnerships
  - Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.
5. 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 2024 budget of \$99,500 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 2025 and 2026 forecasts are projected to remain at the 2023-2024 level with increases only for special events and community enrichment programs.

## **Resources Generated**

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

**State of Michigan Chart of Account ID:** 208-774.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
T-SHIRTS & UNIFORMS	208-774.00-739.000	\$13,938.50	\$8,800.00	\$15,000.00	\$15,000.00	\$15,000.00
AWARDS & TROPHIES	208-774.00-739.001	\$1,857.94	\$1,090.00	\$2,500.00	\$2,500.00	\$2,500.00
EQUIPMENT & SUPPLIES	208-774.00-775.001	\$10,037.86	\$8,634.00	\$15,500.00	\$15,500.00	\$15,500.00
ASA MEN'S FEES-SOFTBALL	208-774.00-802.001	\$750.00	\$900.00	\$1,320.00	\$1,320.00	\$1,320.00
ADULT SOFTBALL UMPIRES	208-774.00-802.002	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SENIOR CITIZEN TRIPS	208-774.00-809.000	\$0.00		\$2,000.00	\$2,000.00	\$2,000.00
CONTRACTUAL SERVICES	208-774.00-818.000	\$4,405.00	\$6,117.50	\$10,000.00	\$10,000.00	\$10,000.00
SPECIAL EVENTS	208-774.00-880.010	\$40,074.22	\$30,000.00	\$50,680.00	\$50,680.00	\$50,680.00
MISCELLANEOUS	208-774.00-956.000	\$404.77	\$500.00	\$500.00	\$500.00	\$500.00
<b>Total Expense Objects:</b>		<b>\$72,968.29</b>	<b>\$58,041.50</b>	<b>\$99,500.00</b>	<b>\$99,500.00</b>	<b>\$99,500.00</b>

## Performance Indicators

### Recreational Athletic Leagues - Number of Teams

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Adult Summer Softball	16	11	10	12	10	0***	10	10	10
Adult Fall Softball	15	9	10	10	10	10	10	9	9
Youth Basketball (Pk-6th)	33	32	31	31	32	0***	0***	27	
Youth Floor Hockey	17	16	15	15	13	0***	0***	10	
Youth Competitive Baseball & Softball (Travel & Jr. Rams)**	17	22	19	11	21	0***	39	45	42
Youth Recreational T-Ball, Baseball and Softball	35	33	34	31	23	0***	20	30	29
Youth Soccer	23	24	22	22	20	0***	21	25	28
Youth Flag Football	22	14	15	17	14	0***	9	9	8
Youth Volleyball	10	8	8	8	6	0***	0***	0***	6
Pickleball Tournament(s)									42
Cornhole - Indoor Winter League									24
Cornhole - Outdoor Summer League									12

### Recreational Athletic Leagues - Number of Individual Participants

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Adult Summer Softball	240	190	150	180	203	0***	204	188	180
Adult Fall Softball	225	143	150	150	163	185	193	160	
Youth Basketball (Pk-6th)	295	315	293	295	258	0***	0***	282	
Youth Floor Hockey	140	131	152	153	142	0***	0***	100	
Youth Competitive Baseball & Softball (Travel & Jr. Rams)**	204	288	228	132	273	0***	468	540	531
Youth Recreational T-Ball, Baseball and Softball	256	444	424	397	328	0***	275	371	340
Youth Soccer	259	268	245	175	224	0***	250	272	283
Youth Flag Football	136	138	139	153	125	0***	89	185	194
Youth Volleyball	83	80	74	85	61	0***	0***	0***	52
Cornhole - Indoor Winter League									48
Cornhole - Outdoor Summer League									20
Women's Open Gym Basketball									25
Pickleball Instruction									
Yoga in the Park									15
Zumba in the Park									20

### Special Events, Camps, and Trips - Number of Individual Participants

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Punt, Pass, and Kick	31	26							
Pitch, Hit, and Run	53	42			42				21
Summer Softball Camp	22	20			15				
Easter Egg Hunt								500+	700+



	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Corn Hole Tournament (Fundraiser for Holt Food Bank)</b>								200+	88
<b>Memorial Day Parade</b>								750+	200
<b>Youth Fishing Derby</b>								40	32
<b>Nerf Wars</b>								110	
<b>Teddy Bear Picnic</b>								Cancel	22
<b>Senior Picnic</b>								23	
<b>9/11 Hero 5K Run / Walk</b>								165	
<b>Pancakes and Pajamas</b>								45	
<b>Christmas Tree Lighting</b>								300+	
<b>Adult Game Night</b>									20
<b>Delhi Basketball Night</b>									112
<b>Delhi MSU Basketball Game</b>									76
<b>Teen Sledding Party</b>									Cancel
<b>High Caliber Karting</b>									10
<b>Adaptive Bowling</b>									6

**Park Activities**

	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Number of Parks Maintained</b>	11	11	11	11	12	12	12	12	12
<b>Number of Acres of Parks Maintained</b>	125	125	125	125	135	140	140	140	140
<b>Number of Acres of School Property Maintained*</b>	145	145	145	145	145	0	145	145	145
<b>Number of Acres of POTW Property Maintained</b>								55	55
<b>Number of Pavilion Reservations***</b>	219	192	219	234	228	124	200	222	243

Notes

\*School district reimburses Township for cost of maintenance for property used for recreation programs.

\*\*Additional administrative support is given to Jr. Rams Sport Groups, Civic Clubs

\*\*\*Due to the COVID-19 restrictions, pavilion rentals did not start until July 2020. Most recreation events and programs were cancelled or postponed.



# Fire, EMS Equipment, and Vehicle Fund

## Purpose or Objective of this Department:

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. Voters approved a four-year 0.5 millage levy for the years 2021-2026. 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 2024 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.

## Resources Needed

The attached 2024 budget requests expenditures of \$649,478. 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 2025 forecasted budget is currently suggesting expenditures in the amount of \$644,378, primarily due to Pumper Tanker purchase recurring costs due to finance obligations and SCBA Air pack replacements. In 2026, the fire department forecasts expenditures in the amount of \$488,500. 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 \$413,600 from the fire equipment millage. An additional \$57,534 in revenue is expected during 2024 from various other sources.

**State of Michigan Chart of Account ID:** 211-xxx.xx-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
FIRE TURNOUT GEAR MAINT AND REPAIR	211-339.00-734.001	\$2,283.77	\$3,000.00	\$6,000.00	\$6,500.00	\$6,500.00
FIREFIGHTING TURNOUT GEAR	211-339.00-734.002	\$17,966.67	\$30,000.00	\$82,500.00	\$35,000.00	\$35,000.00
COMPUTER EXPENSES	211-339.00-740.010	\$25,286.64	\$12,000.00	\$14,000.00	\$14,000.00	\$14,000.00
FIRE FIGHTING EQUIP & SUPPLIES	211-339.00-755.000	\$15,937.25	\$22,500.00	\$25,000.00	\$25,000.00	\$25,000.00
MEDICAL SUPPLIES	211-339.00-760.000	\$37,747.92	\$45,000.00	\$45,000.00	\$50,000.00	\$50,000.00
CONTRACTUAL SERVICES	211-339.00-818.000	\$0.00	\$40,070.00	\$40,000.00	\$40,000.00	\$40,000.00
RADIO REPAIR & MAINTENANCE	211-339.00-851.000	\$1,500.80	\$5,000.00	\$15,000.00	\$15,000.00	\$15,000.00
EQUIPMENT MAIN & REPAIR	211-339.00-930.020	\$2,463.14	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00
VEHICLE REPAIR/MAINTENANCE	211-339.00-931.000	\$77,369.25	\$55,000.00	\$55,000.00	\$60,000.00	\$60,000.00
MISCELLANEOUS	211-339.00-956.000	\$1,484.61	\$2,000.00	\$2,500.00	\$3,000.00	\$3,000.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$182,040.05</b>	<b>\$229,570.00</b>	<b>\$300,000.00</b>	<b>\$268,500.00</b>	<b>\$268,500.00</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	211-339.00-970.000	\$19,152.00	\$115,000.00	\$115,000.00	\$0.00	\$0.00
VEHICLES-AMBULANCE	211-339.00-981.020	\$0.00	\$0.00	\$0.00	\$220,000.00	\$220,000.00
VEHICLES-UTILITY/PICKUPS ETC.	211-339.00-981.030	\$0.00		\$75,000.00	\$0.00	\$0.00
<b>Total CAPITAL OUTLAY:</b>		<b>\$19,152.00</b>	<b>\$115,000.00</b>	<b>\$190,000.00</b>	<b>\$220,000.00</b>	<b>\$220,000.00</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	211-906.00-991.000	\$213,620.63	\$217,047.58	\$152,187.98	\$152,187.98	\$0.00
INTEREST	211-906.00-994.000	\$14,227.06	\$10,800.11	\$7,290.00	\$3,690.00	\$0.00
<b>Total DEBT SERVICE:</b>		<b>\$227,847.69</b>	<b>\$227,847.69</b>	<b>\$159,477.98</b>	<b>\$155,877.98</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$429,039.74</b>	<b>\$572,417.69</b>	<b>\$649,477.98</b>	<b>\$644,377.98</b>	<b>\$488,500.00</b>



# Water Improvement Fund

**Purpose or Objective of this Department:**

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

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**

- 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.
- Monitor water payback agreements.
- Facilitate creation of new water districts.
- Continued participation with the Ground Management Board.

**Year 2024 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 2024 budget shows expenditures of \$2,625 and expected revenues of \$70,520, increasing fund balance by \$67,895 to \$641,906. The 2025 and 2026 forecasts are budgeted for \$2,625 and \$2,650 respectively. These funds will cover the Ground Management Board membership and a modest amount toward legal fees.

**Resources Generated**

Revenues for 2024 include expected connection fees and special assessment payments. Forecasted revenues for 2025 and 2026 are estimated at \$58,576 and \$41,906, primarily from water connection fees.

**State of Michigan Chart of Account ID:** 225-xxx.xx-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	225-536.00-801.000	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
MEMBERSHIPS, DUES, SUBS	225-536.00-802.000	\$4,582.00	\$2,349.00	\$2,375.00	\$2,375.00	\$2,400.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$4,582.00</b>	<b>\$2,599.00</b>	<b>\$2,625.00</b>	<b>\$2,625.00</b>	<b>\$2,650.00</b>
<b>DEBT SERVICE</b>						
PRINCIPAL	225-906.00-991.000	\$73,260.00		\$0.00	\$0.00	\$0.00
INTEREST	225-906.00-994.000	\$1,208.80		\$0.00	\$0.00	\$0.00
<b>Total DEBT SERVICE:</b>		<b>\$74,468.80</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$79,050.80</b>	<b>\$2,599.00</b>	<b>\$2,625.00</b>	<b>\$2,625.00</b>	<b>\$2,650.00</b>



## Debt Service Fund

For details regarding this fund, please review the Debt Service Fund page under **Fund Summaries**.

Web users may click here [↗](#) to jump directly to this page.



## Capital Projects Fund

For details regarding this fund, please review the Capital Projects Fund page under **Fund Summaries**.

Web users may click here [↗](#) to jump directly to this page.



# Sewer Fund

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 currently four departments in the Sewer Fund. They are:

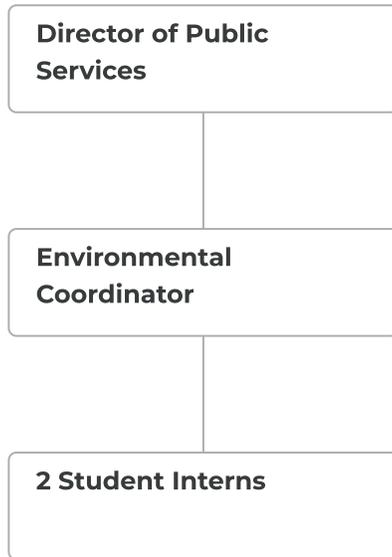
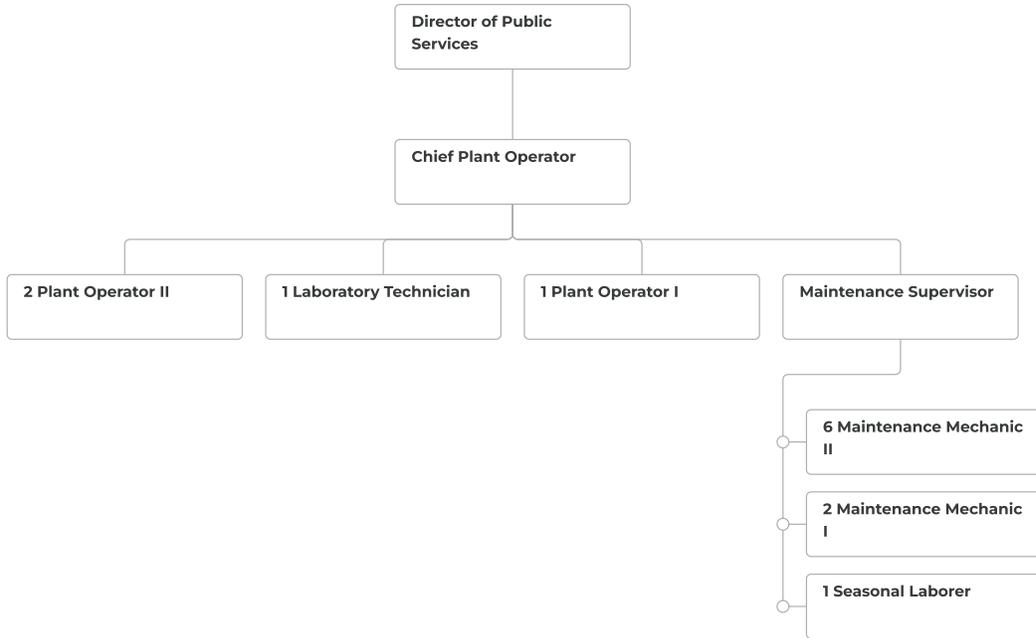
- Administration and Overhead
- Department of Public Service
- Capital improvements
- Bond Payments

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

**State of Michigan Chart of Account ID:** 590-xxx.xx-xxx.xxx

## Organizational Charts





**Director of Public Services**

**Administrative Secretary**

**1 Part-time Secretary**

**Director of Public Services**

**GIS/Asset Management Coordinator**

**1 GIS Intern**

**1 Asset Management Intern**



# Administration and Overhead

**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 2024 budget requests expenditures of \$805,186, an increase of \$209,554 (+35.2%) from 2023 projected. These increases are due to labor, insurance, and retiree benefits.

**State of Michigan Chart of Account ID:** 590-548.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
BOARD OF APPEALS-PER DIEM	590-548.00-705.000	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
SOCIAL SECURITY/MEDICARE	590-548.00-715.000	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00
UNEMPLOYMENT-REIMBURSEMENT	590-548.00-720.000	\$45.25	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
OFFICE SUPPLIES	590-548.00-726.000	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
LEGAL FEES	590-548.00-801.000	\$31,593.75	\$23,900.00	\$25,095.00	\$26,349.75	\$27,667.24
POSTAGE	590-548.00-803.000	\$35,141.47	\$40,700.00	\$42,735.00	\$44,871.75	\$47,115.34
AUDIT FEES	590-548.00-807.000	\$8,404.50	\$8,870.00	\$9,050.00	\$9,233.72	\$9,418.39
INSURANCE & BONDS	590-548.00-810.000	\$71,455.01	\$77,180.00	\$81,040.00	\$85,100.10	\$89,355.11
CONTRACTUAL SERVICES	590-548.00-818.000	\$21,445.37	\$31,000.00	\$34,950.00	\$36,697.50	\$38,532.38
RETIREE'S BENEFITS	590-548.00-874.000	-\$90,218.65	\$21,842.02	\$201,816.00	\$229,395.69	\$360,910.34
PUBLISHING/LEGAL NOTICES	590-548.00-902.000	\$0.00	\$3,000.00	\$1,000.00	\$1,000.00	\$1,000.00
MISCELLANEOUS	590-548.00-956.000	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
TRANS OUT TO GEN FUND	590-548.00-995.101	\$361,470.00	\$383,040.00	\$403,350.00	\$417,469.99	\$432,079.98
<b>Total Expense Objects:</b>		<b>\$439,336.70</b>	<b>\$595,632.02</b>	<b>\$805,186.00</b>	<b>\$856,268.51</b>	<b>\$1,012,228.78</b>



# Department of Public Services

**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 and community gardens.

**Year 2024 Goals**

1. Conclude generator replacements
2. Concrete repairs
3. Continue sludge pump replacement
4. Replace Dell Road pump station valves
5. Sewer replacement/rehabilitation
6. Construct 2023 POTW improvements
7. Increase number of plots at the community gardens

**Resources Needed**

The attached year 2024 budget requests expenditures of \$6,133,657, an increase of \$798,947 (+15.0%) from the 2023 projected budget. Increases are due to labor, chemicals, major repairs, and capital purchases. The 2025 forecast projects an overall decrease of 10.5% over 2024 and the 2026 forecast estimates another decrease of 6.5% over 2025.

**State of Michigan Chart of Account ID:** 590-558.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
SALARIES	590-558.00-703.000	\$976,018.56	\$1,127,656.68	\$1,172,289.82	\$1,213,319.95	\$1,255,786.16
PART TIME HELP	590-558.00-703.005	\$36,873.80	\$22,000.00	\$81,140.00	\$83,979.90	\$86,919.20
OVERTIME	590-558.00-703.010	\$85,399.44	\$115,890.00	\$122,169.29	\$126,445.21	\$130,870.79
SOCIAL SECURITY/MEDICARE	590-558.00-715.000	\$81,672.80	\$100,159.99	\$106,651.63	\$110,384.43	\$114,247.90
HEALTH INSURANCE	590-558.00-716.000	\$220,742.55	\$284,400.00	\$330,112.56	\$355,633.78	\$355,633.78
DENTAL INSURANCE	590-558.00-716.010	\$13,169.26	\$17,020.01	\$17,649.00	\$17,984.77	\$17,984.77
LIFE INSURANCE	590-558.00-717.000	\$4,896.32	\$5,760.00	\$6,115.05	\$6,329.06	\$6,550.53
PENSION CONTRIBUTION	590-558.00-718.000	\$113,279.68	\$135,480.00	\$145,769.15	\$150,871.09	\$156,151.60
DISABILITY INSURANCE	590-558.00-719.000	\$7,407.32	\$8,370.00	\$9,733.75	\$10,074.43	\$10,427.04



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
WORKERS COMP	590-558.00-724.000	\$12,274.80	\$12,060.00	\$14,997.42	\$15,522.34	\$16,065.67
OFFICE SUPPLIES	590-558.00-726.000	\$5,312.20	\$12,000.00	\$18,200.00	\$12,240.01	\$12,490.00
CERTIFICATION	590-558.00-728.000	\$900.00	\$900.00	\$1,800.00	\$1,800.00	\$1,800.00
GASOLINE	590-558.00-730.000	\$37,567.16	\$35,000.00	\$36,750.00	\$38,591.18	\$40,520.74
FUEL OIL	590-558.00-732.000	\$3,290.97	\$10,128.47	\$6,300.00	\$6,619.42	\$6,950.39
UNIFORMS	590-558.00-734.000	\$9,536.01	\$14,500.00	\$15,235.00	\$15,615.88	\$16,006.28
COMPUTER EXPENSES	590-558.00-740.010	\$45,356.16	\$58,500.00	\$62,197.50	\$65,307.36	\$68,573.24
OTHER OPERATING EXPENSES	590-558.00-741.000	\$11,018.00	\$19,950.00	\$19,950.00	\$20,457.30	\$20,968.73
LABORATORY SUPPLIES	590-558.00-742.000	\$47,251.55	\$55,500.00	\$59,110.00	\$60,587.74	\$62,102.44
TREATMENT CHEMICALS	590-558.00-743.000	\$296,466.83	\$595,000.00	\$633,675.00	\$674,863.89	\$718,730.04
OFF-SITE LAB TESTING	590-558.00-745.000	\$10,783.25	\$34,130.00	\$34,130.00	\$34,983.26	\$35,857.85
SAFETY EQUIPMENT AND SUPPLIES	590-558.00-775.003	\$15,472.68	\$17,500.00	\$17,500.00	\$17,937.50	\$18,385.95
ENGINEERING SERVICES	590-558.00-805.000	\$81,336.67	\$110,000.00	\$150,000.00	\$153,753.24	\$157,597.09
CONTRACTUAL SERVICES	590-558.00-818.000	\$5,129.24	\$6,430.00	\$6,750.00	\$6,918.74	\$7,091.71
CONTRACTUAL SERV-SAFETY PGM	590-558.00-818.015	\$4,512.95	\$1,134.58	\$0.00	\$0.00	\$0.00
LAND APPLICATION	590-558.00-818.220	\$75,915.35	\$145,000.00	\$154,425.00	\$162,152.13	\$170,259.75
SOLID WASTE DISPOSAL	590-558.00-818.225	\$12,779.66	\$32,000.00	\$34,020.00	\$35,789.05	\$37,578.50
UTILITY NETWORK COMMUNICATIONS	590-558.00-852.000	\$219,762.24	\$215,600.00	\$165,914.00	\$174,209.70	\$182,920.19
TELEPHONE/COMMUNICATIONS	590-558.00-853.000	\$22,698.74	\$32,000.00	\$33,950.00	\$35,653.15	\$37,435.81
MILEAGE	590-558.00-870.000	\$316.44	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
COMMUNITY OUTREACH PROGRAMS	590-558.00-880.000	\$22,475.55	\$27,000.00	\$28,350.00	\$29,767.50	\$31,255.87
UTILITIES - WATER	590-558.00-921.030	\$17,739.98	\$19,140.00	\$20,390.00	\$21,409.50	\$22,479.98
UTILITIES - SEWER	590-558.00-921.035	\$2,220.00	\$2,690.00	\$2,780.00	\$2,863.40	\$2,949.30
UTILITIES - ELECTRIC	590-558.00-921.040	\$243,197.83	\$300,000.00	\$298,785.20	\$294,045.39	\$294,045.39
UTILITIES - GAS	590-558.00-921.045	\$62,134.48	\$80,700.00	\$86,827.75	\$91,169.14	\$95,727.59
REGULATORY FEES	590-558.00-928.000	\$19,853.32	\$12,810.00	\$15,420.00	\$16,198.90	\$17,008.85



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
BUILDING MAINTENANCE & REPAIRS	590-558.00-930.000	\$16,360.68	\$19,000.00	\$20,000.00	\$20,500.00	\$21,012.50
REPAIRS & MAINTENANCE - L.S.	590-558.00-930.015	\$39,235.98	\$105,000.00	\$175,000.00	\$70,000.02	\$71,750.02
REPAIRS & MAINTENANCE - C.S.	590-558.00-930.016	\$0.00	\$16,000.00	\$51,000.00	\$53,550.00	\$56,227.50
EQUIPMENT MAIN & REPAIR	590-558.00-930.020	\$151,726.73	\$117,000.00	\$124,610.00	\$130,846.63	\$137,388.95
BLDG MAIN & REPAIR-CONTRACTED	590-558.00-930.040	\$95,328.12	\$267,890.00	\$197,550.07	\$205,833.63	\$214,547.83
EQUIPMENT MAIN/REPR-CONTRACTED	590-558.00-930.050	\$175,845.59	\$116,500.00	\$111,500.00	\$117,081.00	\$122,935.06
VEHICLE REPAIR/MAINTENANCE	590-558.00-931.000	\$4,829.77	\$3,800.00	\$3,800.00	\$3,990.01	\$4,189.51
MISCELLANEOUS	590-558.00-956.000	\$4,840.63	\$5,200.00	\$5,200.00	\$5,460.00	\$5,733.00
EDUCATION & TRAINING	590-558.00-960.000	\$23,495.32	\$20,610.00	\$27,610.00	\$21,640.50	\$29,722.53
EDUCATION & TRAIN-SAFETY PGM.	590-558.00-960.015	\$1,280.51	\$5,500.00	\$8,000.00	\$8,399.99	\$8,819.99
TWP PROP-DRAIN/TAX/SAD	590-558.00-962.000	\$259.23	\$300.00	\$300.00	\$320.00	\$340.00
CAPITAL OUTLAY	590-558.00-970.000	\$0.00	\$990,500.00	\$1,499,000.00	\$787,500.00	\$250,000.00
<b>Total Expense Objects:</b>		<b>\$3,337,964.35</b>	<b>\$5,334,709.73</b>	<b>\$6,133,657.19</b>	<b>\$5,489,600.12</b>	<b>\$5,133,040.02</b>



# Capital Improvements

## **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 2024 Goals**

1. Construct
  - Solids Handling Building
  - Combined Heat and Power

## **Resources Needed**

The attached year 2024 budget requests expenditures of \$9,732,715. Approximately \$2,600,000 will be funded by American Rescue Plan Act money and \$6,300,000 from an SRF 2023 bond. 2025 should wind up this project with planned expenditures of \$2,011,766.

**State of Michigan Chart of Account ID:** 590-578.01-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
GRIT IMPROVEMENTS	590-578.01-805.341-2018TREATM	\$0.00		\$0.00	\$0.00	\$100,000.00
EVOQUA COVER REHAB	590-578.01-805.342	\$0.00		\$0.00	\$0.00	\$110,000.00
TERTIARY TANK CRACK REPAIRS	590-578.01-805.345-2018TREATM	\$2,547.45		\$0.00	\$0.00	\$0.00
INFLUENT SCREW PUMP REPLACEMT	590-578.01-805.347-2018TREATM	\$3,135.45		\$0.00	\$0.00	\$0.00
FEED SEQUENCING TANK MIXING IMPR	590-578.01-805.348-2018TREATM	\$3,131.64		\$0.00	\$0.00	\$0.00
SOLIDS HANDLING BLDG-2023 BD	590-578.01-805.355	\$0.00	\$94,884.04	\$377,040.00	\$47,130.00	\$0.00
CONCENTRATED WASTE HANDLING-2023 BD	590-578.01-805.361	\$0.00	\$64,006.11	\$258,960.00	\$32,370.00	\$0.00
COMBINED HEAT & POWER REPL-2023 BD	590-578.01-805.363	\$0.00	\$70,306.80	\$200,720.00	\$25,090.00	\$0.00
GENERATOR INTERCONNECTION ENG	590-578.01-805.367	\$0.00		\$0.00	\$0.00	\$100,000.00
FEED SEQUENCING TANK COVER REHAB (EGR)	590-578.01-805.369		\$0.00	\$47,900.00	\$0.00	\$250,000.00
BARN REPLACEMENT	590-578.01-805.TBD		\$0.00	\$0.00	\$0.00	\$105,000.00
TERTIARY TANK CRACK REPAIRS	590-578.01-976.345-2018TREATM	-\$5,456.05		\$0.00	\$0.00	\$0.00
INFLUENT SCREW PUMP REPLACEMT	590-578.01-976.347-2018TREATM	\$1,400.33		\$0.00	\$0.00	\$0.00
FEED SEQUENCING TANK MIXING IMPR	590-578.01-976.348-2018TREATM	\$2,687.38		\$0.00	\$0.00	\$0.00
HONEYWELL-SEC & FIRE SYSTEM	590-578.01-976.350-2018TREATM	\$0.00	\$143,395.70	\$0.00	\$0.00	\$0.00
SOLIDS HANDLING BLDG-2023 BD	590-578.01-976.355	\$0.00	\$469,897.63	\$3,759,181.08	\$469,898.01	\$0.00
CONCENTRATED WASTE HANDLING-2023 BD	590-578.01-976.361	\$0.00	\$133,273.37	\$1,066,187.02	\$133,272.95	\$0.00
COMBND HEAT & POWER REPL-2023 BD	590-578.01-976.363	\$0.00	\$1,159,840.00	\$3,758,720.00	\$469,840.00	\$0.00
Feed Tank Rehab	590-578.01-976.369		\$0.00	\$214,600.00	\$0.00	\$0.00
Dissolved Air Flotation Unit	590-578.01-976.370		\$0.00	\$0.00	\$400,000.00	\$0.00
Storm Removal	590-578.01-976.371		\$0.00	\$0.00	\$0.00	\$200,000.00
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	590-578.01-991.398		\$0.00	-\$3,714.42	\$380,892.02	\$10,094.90
INTEREST - SOLAR PANEL INSTALL PURCH AG	590-578.01-994.398		\$0.00	\$53,120.93	\$53,273.18	\$37,660.42
<b>Total Expense Objects:</b>		<b>\$7,446.20</b>	<b>\$2,135,603.65</b>	<b>\$9,732,714.61</b>	<b>\$2,011,766.16</b>	<b>\$912,755.32</b>



## Bond Payments

**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 seven (7) general obligation bonds, notes, and loans are made from this department:

Original Amount	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
\$6,300,000	2023	POTW Improvements

**Resources Needed**

The 2024 budget requests expenditures of \$2,176,414. The 2024 budget includes interest only on the 2023 bond issue.

**State of Michigan Chart of Account ID:** 590-588.01-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
PRINCIPAL	590-588.01-991.000	\$0.00	\$1,635,775.00	\$1,676,379.00	\$1,701,860.01	\$2,204,400.00
PAYING AGENT FEES	590-588.01-993.000	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
INTEREST	590-588.01-994.000	\$432,603.30	\$399,889.00	\$499,035.00	\$443,106.82	\$673,966.62
<b>Total Expense Objects:</b>		<b>\$433,103.30</b>	<b>\$2,036,164.00</b>	<b>\$2,176,414.00</b>	<b>\$2,145,966.83</b>	<b>\$2,879,366.62</b>



# Downtown Development Authority

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.

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 currently seven departments in the DDA Fund. They are:

- DDA Administration
- DDA Marketing & Promotion
- DDA Infrastructure Projects
- DDA Capital Outlay
- 2016 DDA Development
- 2017 DDA Development
- DDA Debt Transfers Out

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

**State of Michigan Chart of Account ID:** 248-xxx.xx-xxx.xxx

## Organizational Chart



# Performance Indicators

## Ongoing Goals

- Facilitate redevelopment of DDA owned parcels (Cedar & Hancock, Cedar & North); actively recruit end users and support development
- Fund infrastructure improvement and rehabilitation programs identified by the Township and DDA Board as supporting the continued tax base growth and development within the District
- Provide bond payments for the Non-Motorized Trail, Realize Cedar, and other projects
- Provide business enhancement, promotion, and support through efforts such as Biz Buzz
- 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
- Encourage community beautification with the placement of additional public art and murals
- Work with Township staff to enhance Trailhead Parks

## 2023 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties
- Enhance Esker Landing Park
- Work with Parks & Recreation to implement ongoing fish stocking program for the lakes at Esker Landing and Valhalla Park
- Locate land for future commercial/industrial growth
- Further triangle area development
- Other activities as identified

# DDA Administration

**Purpose or Objective of this Department:**

To provide leadership in promoting economic development through business attraction/retention programs and work to foster investment within the DDA District.

**Activities of this Department**

Expenditures in this activity include costs relating to the part-time Executive Director and part-time Administrative Secretary, plus other administrative costs such as legal fees, education, insurance, office supplies, utilities, property tax payments (drain and special assessments), and building maintenance.

**Year 2024 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 2024 budget requests expenditures of \$178,048. The Forecasted request for 2025 is \$178,259 and for 2026 is \$179,610.

**State of Michigan Chart of Account ID:** 248-728.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
PART TIME HELP	248-728.00-703.005	\$84,475.45	\$87,530.00	\$87,529.00	\$88,772.52	\$90,059.56
SOCIAL SECURITY/MEDICARE	248-728.00-715.000	\$1,224.89	\$1,270.00	\$1,269.17	\$1,289.23	\$1,309.99
PENSION CONTRIBUTION	248-728.00-718.000	\$2,534.16	\$2,510.00	\$2,625.87	\$2,663.18	\$2,701.79
WORKERS COMP	248-728.00-724.000	\$226.68	\$380.00	\$309.06	\$313.66	\$318.42
OFFICE SUPPLIES	248-728.00-726.000	\$508.82	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
LEGAL FEES	248-728.00-801.000	\$11,862.12	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
DUES AND SUBSCRIPTIONS	248-728.00-802.005	\$1,207.88	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
POSTAGE	248-728.00-803.000	\$13.73	\$50.00	\$50.00	\$50.00	\$50.00
AUDIT FEES	248-728.00-807.000	\$2,370.50	\$2,500.00	\$2,500.00	\$2,600.00	\$2,600.00
INSURANCE & BONDS	248-728.00-810.000	\$3,664.36	\$3,800.00	\$3,800.00	\$3,800.00	\$3,800.00
CONTRACTUAL SERVICES	248-728.00-818.000	\$25,506.96	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
TELEPHONE/COMMUNICATIONS	248-728.00-853.000	\$2,658.63	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MILEAGE	248-728.00-870.000	\$453.82	\$500.00	\$500.00	\$500.00	\$500.00



Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
PRINTING AND PUBLISHING	248-728.00-902.005	\$92.00	\$100.00	\$100.00	\$100.00	\$100.00
UTILITIES - WATER	248-728.00-921.030	\$949.64	\$1,100.00	\$1,100.00	\$1,200.00	\$1,200.00
UTILITIES - SEWER	248-728.00-921.035	\$1,434.06	\$1,100.00	\$1,100.00	\$1,200.00	\$1,200.00
UTILITIES - ELECTRIC	248-728.00-921.040	\$6,453.81	\$7,500.00	\$4,585.25	\$2,170.49	\$2,170.49
ELECTRIC-CHARGING STATIONS	248-728.00-921.041	\$4,338.78	\$5,980.00	\$5,980.00	\$6,500.00	\$6,500.00
UTILITIES - GAS	248-728.00-921.045	\$3,153.53	\$4,500.00	\$4,500.00	\$5,000.00	\$5,000.00
BUILDING MAINTENANCE & REPAIRS	248-728.00-930.000	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MISCELLANEOUS	248-728.00-956.000	\$346.34	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
EDUCATION & TRAINING	248-728.00-960.000	\$350.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TWP PROP-DRAIN/TAX/SAD	248-728.00-962.000	\$5,755.67	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
TAX ADJUSTMENTS TO COUNTY/TWP	248-728.00-964.000	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
<b>Total Expense Objects:</b>		<b>\$159,581.83</b>	<b>\$180,920.00</b>	<b>\$178,048.35</b>	<b>\$178,259.08</b>	<b>\$179,610.25</b>



# DDA Marketing & Promotion

**Purpose or Objective of this Department:**

To promote and market the Township as an attractive place to live and do business.

**Activities of this Department**

Expenditures in this activity include costs relating to local business advertising, promoting businesses via the DDA newsletter HoltNow, and supporting the Farmers' Market.

**Year 2024 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 murals

**Resources Needed**

The attached year 2024 budget requests expenditures of \$216,629. The Forecasted request for 2025 is \$224,756 and for 2026 is \$227,267.

**State of Michigan Chart of Account ID:** 248-729.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
PART TIME HELP	248-729.00-703.005	\$58,603.26	\$59,850.00	\$64,039.71	\$66,281.10	\$68,600.94
SOCIAL SECURITY/MEDICARE	248-729.00-715.000	\$4,483.14	\$4,580.00	\$4,899.03	\$5,070.50	\$5,247.97
WORKERS COMP INSUR	248-729.00-724.000	\$243.03	\$290.00	\$390.65	\$404.32	\$418.47
DDA ADVERTISING	248-729.00-884.000	\$78,377.91	\$110,800.00	\$110,800.00	\$115,500.00	\$115,500.00
FARMERS MARKET	248-729.00-888.000	\$34,437.22	\$30,000.00	\$25,000.00	\$25,000.00	\$25,000.00
DOUBLE UP BUCKS	248-729.00-888.002	\$1,784.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
MISCELLANEOUS	248-729.00-956.000	\$8,525.50	\$10,000.00	\$10,000.00	\$11,000.00	\$11,000.00
<b>Total Expense Objects:</b>		<b>\$186,454.06</b>	<b>\$217,020.00</b>	<b>\$216,629.39</b>	<b>\$224,755.92</b>	<b>\$227,267.39</b>



# DDA Infrastructure Projects

**Purpose or Objective of this Department:**

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

**Activities of this Department**

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

**Year 2024 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 2024 budget requests expenditures of \$152,620. Forecasted expenditures for 2025 total \$25,000 and in 2026 also total \$25,000.

**State of Michigan Chart of Account ID:** 242-736.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
STREETSCAPE REPR & MAINTENANCE	248-736.00-933.000	\$3,100.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
MISCELLANEOUS	248-736.00-956.000	\$3,795.62	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
COMMUNITY AND ECON DEVELOPMENT	248-736.00-969.016	\$132,837.50	\$130,230.00	\$127,620.00	\$0.00	\$0.00
NON-MOTORIZED PATHWAYS	248-736.00-974.010	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
TRANS OUT TO PARKS FUND	248-736.00-995.208	\$2,000.00	\$7,500.00	\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$141,733.12</b>	<b>\$162,730.00</b>	<b>\$152,620.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>



# DDA Capital Outlay

**Purpose or Objective of this Department:**

To purchase and redevelop underutilized properties in the DDA District.

**Activities of this Department**

Expenditures in this activity are for purchasing, improving, and rehabilitating property.

**Year 2024 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 2024 budget requests expenditures of \$200,000. Forecasted expenditures for 2025 total \$200,000 and in 2026 also total \$200,000.

**State of Michigan Chart of Account ID:** 248-903.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
LAND HELD FOR RESALE	248-903.00-971.010	\$180,363.98	\$432,000.00	\$200,000.00	\$200,000.00	\$200,000.00
FARMERS MARKET-2150 CEDAR	248-903.00-971.134	\$0.00	\$38,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$180,363.98</b>	<b>\$470,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>



# 2016 DDA Development

**Purpose or Objective of this Department:**

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

**Activities of this Department**

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 2024 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 2024 budget requests expenditures of \$225,000. We do not anticipate expenditures beyond 2024 at this time.

**State of Michigan Chart of Account ID:** 248-903.05-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
CONTRACTUAL SERVICES	248-903.05-818.000	\$1,370.00	\$10,000.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	248-903.05-970.000	\$138,931.48	\$200,000.00	\$225,000.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$140,301.48</b>	<b>\$210,000.00</b>	<b>\$225,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# 2017 DDA Development

**Purpose or Objective of this Department:**

To facilitate the construction of the Realize Cedar Project.

**Activities of this Department**

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 2024 budget requests expenditures of \$8,000.

**State of Michigan Chart of Account ID:** 248-903.17-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
CONTRACTUAL SERVICES	248-903.17-818.000	\$40,245.92	\$5,000.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	248-903.17-970.000	\$0.00	\$170,000.00	\$8,000.00	\$0.00	\$0.00
<b>Total Expense Objects:</b>		<b>\$40,245.92</b>	<b>\$175,000.00</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# DDA Debt Transfers Out

**Purpose or Objective of this Department:**

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

**Activities of this Department**

Expenditures in this activity are for the following bonds:

- 2016 Refunding bonds issued to replace 2008 DDA bonds maturing from 2019 to 2024.
- 2016 Development bonds issued to facilitate growth within the DDA District. The final bond payment is in 2035.
- 2017 Development bonds issued to facilitate the Realize Cedar project. The final bond payment is in 2035.

**Resources Needed**

The attached year 2024 budget requests expenditures of \$1,132,480. The forecast for 2025 is \$917,200 and the forecast for 2026 is \$902,380. The debt schedules are determined when the bonds are issued.

**Department Code:** 906

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
TRANS OUT-2016 DDA REF BONDS	248-906.00-995.391	\$797,834.30	\$808,170.00	\$813,650.00	\$0.00	\$0.00
TRANS OUT-2016 DDA DEVEL BONDS	248-906.00-995.395	\$108,793.00	\$107,410.00	\$105,780.00	\$109,150.00	\$107,180.00
TRANS OUT-REALIZE CEDAR BONDS	248-906.00-995.397	\$213,043.76	\$213,050.00	\$213,050.00	\$808,049.99	\$795,199.97
<b>Total Expense Objects:</b>		<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,199.99</b>	<b>\$902,379.97</b>



# DDA Debt Service Fund

**Purpose or Objective of this Department:**

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

**Activities of this Department**

Expenditures in this activity are for the following bonds:

- 2016 Refunding bonds issued to replace 2008 DDA bonds maturing from 2019 to 2024.
- 2016 Development bonds issued to facilitate growth within the DDA District. The final bond payment is in 2035.
- 2017 Development bonds issued to facilitate the Realize Cedar project. The final bond payment is in 2035.

**Resources Needed**

The attached year 2024 budget requests expenditures of \$1,132,480. The forecast for 2025 is \$917,200 and the forecast for 2026 is \$902,380. The debt schedules are determined when the bonds are issued.

**State of Michigan Chart of Account ID:** 394-906.00-xxx.xxx

## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>DEBT SERVICE</b>						
PRINCIPAL-2016 REF BONDS	394-906.00-991.391	\$760,330.66	\$782,830.00	\$800,830.00	\$0.00	\$0.00
PRINCIPAL-2016 DEVEL BONDS	394-906.00-991.395	\$70,000.00	\$70,000.00	\$70,000.00	\$75,000.00	\$75,000.00
PRINCIPAL-2017 REALIZE CEDAR BONDS	394-906.00-991.397	\$0.00		\$0.00	\$595,000.00	\$600,000.00
AGENT FEES-2016 DEVEL BONDS	394-906.00-993.395	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
AGENT FEES-2017 REALIZE CEDAR BONDS	394-906.00-993.397	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
INTEREST-2016 REF BONDS	394-906.00-994.391	\$37,503.64	\$25,340.00	\$12,820.00	\$0.00	\$0.00
INTEREST-2016 DEVEL BONDS	394-906.00-994.395	\$38,293.00	\$36,910.00	\$35,280.00	\$33,650.00	\$31,680.00
INTEREST-2017 REALIZE CEDAR BONDS	394-906.00-994.397	\$212,543.76	\$212,550.00	\$212,550.00	\$212,550.00	\$194,700.00
<b>Total DEBT SERVICE:</b>		<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>
<b>Total Expense Objects:</b>		<b>\$1,119,671.06</b>	<b>\$1,128,630.00</b>	<b>\$1,132,480.00</b>	<b>\$917,200.00</b>	<b>\$902,380.00</b>



# Brownfield Redevelopment Authority

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

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.

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.

## **Activities of this Department**

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.

## **Year 2024 Goals**

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.

## **Current Projects**

Specific projects undertaken by the Brownfield Redevelopment Authority in support of these objectives as a part of the 2024 Budget include:

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

## **Resources Needed**

The 2024 budget requests \$506,130 in expenditures. The 2025 and the 2026 forecast requests \$521,765 and \$537,340 respectively.

## **Resources Generated**

For 2024, tax capture of \$517,660 is anticipated. Forecasting to 2025, we anticipate a tax capture of \$531,680. Finally, forecasting to 2026, we anticipate a tax capture of \$547,640. Changes in tax capture revenue is due to increases in the taxable value of the properties. Accordingly, increases in expenditures for reimbursements to developers is expected.

**State of Michigan Chart of Account ID:** 243-734.00-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	243-733.00-801.000	\$11,436.16	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
AUDIT FEES	243-733.00-807.000	\$215.50	\$220.00	\$220.00	\$220.00	\$220.00
PUBLISHING/LLEGAL NOTICES	243-733.00-902.000	\$46.00	\$50.00	\$50.00	\$50.00	\$50.00
REMEDATION PYMT #4-ESKER SQUARE	243-734.00-964.004	\$0.00	\$21,490.00	\$77,500.00	\$79,825.00	\$82,200.00
REMEDATION PYMT #6-WILBY ESTATES	243-734.00-964.006	\$354,888.54	\$360,220.00	\$374,960.00	\$386,960.00	\$399,320.00
REMEDATION PYMT #7-4495 HOLT	243-734.00-964.007	\$9,620.77	\$9,850.00	\$10,340.00	\$10,960.00	\$11,060.00
REMEDATION PYMT #8-MSUFCU	243-734.00-964.008	\$19,604.75	\$19,600.00	\$23,060.00	\$23,750.00	\$24,490.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$395,811.72</b>	<b>\$431,430.00</b>	<b>\$506,130.00</b>	<b>\$521,765.00</b>	<b>\$537,340.00</b>
<b>Total Expense Objects:</b>		<b>\$395,811.72</b>	<b>\$431,430.00</b>	<b>\$506,130.00</b>	<b>\$521,765.00</b>	<b>\$537,340.00</b>



# Local Brownfield Revolving Fund

## Purpose or Objective of this Department:

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.

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.

## Activities of this Department

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.

## Year 2024 Goals

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 Needed

The 2024 budget requests \$1,770 in expenditures. The 2025 and the 2026 forecast requests \$1,770 each year to cover audit and environmental investigation costs. Additional expenditures beyond 2024 depend upon the construction progress of Esker Square (Brownfield Plan #4).

## Resources Generated

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. An amendment to the existing Michigan Department of Environment, Great Lakes & Energy Brownfield Grant provides the revenue for this fund. Revenues beyond 2024 depend upon the construction progress of Esker Square (Brownfield Plan #4).

**State of Michigan Chart of Account ID:** 242-xxx.xx-xxx.xxx



## Detailed Budgeted Expenditures

Name	Account ID	FY2022 Actual	FY2023 Projected	FY2024 Budgeted	FY 2025 Forecasted	FY 2026 Forecasted
<b>Expense Objects</b>						
<b>OPERATING EXPENDITURES</b>						
LEGAL FEES	242-735.00-801.000-DEQGRANT	\$598.00	\$2,000.00	\$0.00	\$0.00	\$0.00
AUDIT FEES	242-735.00-807.000	\$215.50	\$220.00	\$220.00	\$220.00	\$220.00
CONTRACTUAL SERVICES	242-735.00-818.000	\$4,598.25	\$21,000.00	\$1,500.00	\$1,500.00	\$1,500.00
CONTRACTUAL SERVICES	242-735.00-818.000-DEQGRANT	\$199,419.12	\$100,000.00	\$0.00	\$0.00	\$0.00
PUBLISHING/LEGAL NOTICES	242-735.00-902.000	\$46.00	\$50.00	\$50.00	\$50.00	\$50.00
<b>Total OPERATING EXPENDITURES:</b>		<b>\$204,876.87</b>	<b>\$123,270.00</b>	<b>\$1,770.00</b>	<b>\$1,770.00</b>	<b>\$1,770.00</b>
<b>Total Expense Objects:</b>		<b>\$204,876.87</b>	<b>\$123,270.00</b>	<b>\$1,770.00</b>	<b>\$1,770.00</b>	<b>\$1,770.00</b>



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# **CAPITAL IMPROVEMENTS**

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2024 - 2029

## ***DELHI CHARTER TOWNSHIP CAPITAL IMPORVEMENT PROGRAM***



Adopted by the Delhi Township Planning Commission  
Date: June 12, 2023

### **What is a Capital Improvement?**

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

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

## What is a Capital Improvement Program?

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

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

## What are the Benefits of a Capital Improvement Program?

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

*\*The contents of this chapter were adapted from: Capital Improvements Programming in Local Government by HUD, Second Printing, 1970, published by USGPO, Washington, D.C. 20402 and Capital Improvements Programs: Linking Budgeting and Planning by Robert A. Bowyer, Planning Advisory Service Report No. 442, 1993, published by the American Planning Association, 1313 E. 60th Street, Chicago, Illinois 60637.*

## Why Update it Annually?

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

## Qualifying Expenditures Under the Capital Improvements Program

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

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

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



# Information about Delhi's Operational Funds and Downtown Development Authority

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

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

## Project Rankings and Descriptions

All projects submitted for inclusion in the 2024 - 2029 CIP are reviewed by the Township Manager, and Department leaders, to establish a priority ranking for each project according to its economic and physical necessity and the benefits anticipated to be gained by Township residents and personnel. The Township Manager establishes the final recommended priority level. The priorities are based on a classification system adapted from Principles and Practice of Urban Planning, published in 1968 by the International City Manager's Association (pp. 392-394), as follows:

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

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

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

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



## Status of Current Year's Capital Budget Projects (FY 2023)

2023 Project Description	Status	Original Amt. in 2023 CIP	Actual 2023 Funding Level
<b>2023 General Fund Projects</b>			
<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan and other sidewalk improvements to promote and improve walkability.	The 2023 50/50 sidewalk program will be completed. Any funding not dedicated to the voluntary property owner repairs will be used to implement ADA ramps pursuant to the Transition Plan.	\$150,000	\$120,000
<u>Hayhoe Trail Construction</u> County Parks Millage funding was provided for the construction of this project, which will be combined with Township match and a generous private donation.	Construction on this trail is scheduled to commence in coordination with the reconstruction of Cedar Street that is planned for summer of 2023 by the Ingham County Road Department.	\$3 M	\$3 M
<u>Cemetery Capital Improvements</u> This project will occur annually and be a "savings" set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.	This is anticipated to occur in 2023.	\$15,000	\$15,000
<u>Willoughby Road Sidewalk</u> In 2023, the ICRD anticipates reconstruction of Willoughby Road between College Road and approximately the railroad tracks. The Township's Complete Streets Ordinance requires that we evaluate the feasibility of installing pedestrian facilities as a part of any road project. This area has been previously identified as a desired pedestrian route, making key connections to the trail system. The Township will work with the ICRD to determine feasibility and costs. However, it is estimated that this could cost approximately \$400,000.	This project will not occur in 2023. The Ingham County Road Department has indefinitely postponed their reconstruction of Willoughby Road.	\$400,000	\$0
<u>Columbarium</u> This project would include the purchase and installation of a new pre-made columbarium at Maple Ridge Cemetery.	It is hoped that this project can be implemented in 2023, but work has not yet started. If not accomplished this year, it would not occur until 2025.	\$75,000	\$75,000
<u>Ballot Tabulators</u> This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar.	This is anticipated to occur in 2023. Some tabulators will be purchased in anticipation of early voting.	\$37,500	\$35,000
<b>2023 Sewer Fund Projects</b>			
<u>Vehicle Purchase</u> This project includes the ongoing replacement of fleet vehicles.	Four new vehicles will be acquired in 2023, with the potential for two additional if they are available. The four that will be acquired have a total cost of \$174,275. The cost of the full-sized SUV and flatbed dump truck are yet unknown. If these two vehicles become available in 2023, the cost would only be incurred if budget is available but is estimated at around \$180,000.	\$120,000	\$174,275



2023 Project Description	Status	Original Amt. in 2023 CIP	Actual 2023 Funding Level
<u>Generators</u> This project includes the ongoing replacement of the portable generators used to provide backup power to the lift stations. Replacements were identified as part of the 2017 Asset Management planning process and are expected to occur each year until all have been replaced.	In 2023 the generator at the Meadow Ridge lift station will be replaced.	\$150,000	\$200,000
<u>Concrete Repair</u> This project includes the repair or replacement of faulty concrete and mortar.	This project will occur 2023 and will include the work authorized in 2022, but not completed, and the work budgeted in 2023.	\$150,000	\$300,000
<u>Collection System Improvements</u> These projects are ongoing repairs/rehabilitation and replacements to the collection system (sewers). Funds used will include cash generated from the prior year's connection fees and bonds, if needed.	This project will not be implemented in 2023 due to time and funding constraints.	\$150,000	\$0
<u>Roof Replacements &amp; Repairs</u> Repair and replacement of roofs at various DPS/POTW properties. This is an ongoing annual program that is anticipated to conclude in 2024.	This project is expected to occur in 2023 and will include the work authorized in 2022 and budgeted work for 2023.	\$150,000	\$375,000
<u>Autoclave Replacement</u> This equipment is used in the POTW lab and needs to be replaced in 2023.	This is anticipated to occur in 2023.	\$25,000	\$60,000
<u>Analytical Balance Replacement</u> This equipment is used in the POTW lab and needs to be replaced in 2023.	This is anticipated to occur in 2023.	\$10,000	\$10,000
<u>Solids Handling Building</u> 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 (SRF), ARP or bond financing. This should be determined during 2021 or early 2022. The total project cost is listing here currently.	This project began in 2022 but will not be finished until 2025. It includes the design and construction of a solids handling building that will house the scrappy machine and other equipment. Construction will be paid for using State Revolving Fund (SRF). The price includes the partial purchase of needed equipment.	\$5.8M	\$7.5 M
<u>Combined Heat &amp; Power Unit Replacement</u> 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 project will be funded using the ARPA funds and cash. It will be complete by 2024. The CHP unit has been ordered and is expected to be installed next year.	\$1.9 M	\$6 M, not including a \$2 M rebate from the Inflation Reduction Act
<b>2023 Fire Fund Projects</b>			
<u>Re-Chassis/Replace Medic 212</u> 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 drafting the CIP, it was not known for certain.	This project is in process and is expected to conclude in 2023.	\$200,000 to \$250,000	\$217,000



2023 Project Description	Status	Original Amt. in 2023 CIP	Actual 2023 Funding Level
<u>SCOTT SCBA replacement</u> Purchase 30 Scott Self Contained Breathing Apparatus (SCBA) harnesses/bottles and rapid intervention packs to upgrade from the current 2007 SCBA also bringing DTFD into compliance with current NFPA guidelines.	A grant was submitted for 100% of the expected costs but has not yet been awarded. If the grant is not received, 15 SCBA's must be purchased in 2023.	\$215,000	\$107,500
<b>2023 Downtown Development Authority Fund Projects</b>			
<u>Strategic Redevelopment</u> This project will include potential property purchases, environmental testing, demolitions, and redevelopment of properties that align with the DDA's strategic reinvestment, economic development, and redevelopment goals.	The DDA has acquired the property where Little Cesar's pizza used to be and has re-acquired vacant land at 2361 Cedar Street. Both properties will be for redevelopment.	Up to \$1.4 M	\$425,000
<b>2023 Parks, Trails, and Recreation Fund Projects</b>			
<u>Replacement of Small Bathroom at Valhalla Park by Ballfields</u> The current bathroom facility is inadequate and should be replaced with a more functional facility. A Land & Water grant, from the State of Michigan, has been received for this project. Depending on funding source, the Township's share of the total cost will be \$85,000, which will be finalized in 2022.	This project is set to go to bid in late Spring 2023, with construction planned for fall 2023. It is anticipated that the bids will come in higher than the engineers estimate.	\$170,000	\$204,000
<u>Athletic Field Improvements</u> This project includes improvements necessary at various athletic fields throughout the parks system.	Windscreens, soccer goals and infield surfacing will be installed in 2023.	\$15,000	\$15,000
<u>Park Entrance Sign Replacements</u> This project is for the replacement of signage at the entrance to various parks within the system.	This project will be postponed until 2024.	\$50,000	\$0
<u>Parks Equipment Replacement</u> 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.	This has been completed for 2023. A new zero turn mower and Bobcat Toolcat have been purchased.	\$75,000	\$67,000



## 2024 Capital Budget

Priority Level:	Project Description:	Current Estimate:
<b>General Fund Projects</b>		
C	<u>Sidewalk Program &amp; Construction</u> Ongoing implementation of the ADA Transition Plan, other sidewalk improvements to promote walkability, including the 50/50 repair program.	\$100,000
C	<u>Cemetery Capital Improvements</u> This project will occur annually and be a “savings” set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.	\$15,000
C	<u>Street Improvements</u> The Township expects to partner with the Ingham County Road Commission on reconstruction of Park Lane and Kahres Roads through the 50/50 program. Both roads are local connectors.	\$500,000
<b>Sewer Fund Projects</b>		
B	<u>Vehicle Purchase</u> This project includes the ongoing replacement of fleet vehicles.	\$180,000
B	<u>Generators</u> This project includes the ongoing replacement of the portable generators used to provide backup power to the lift stations. Replacements were identified as part of the asset management planning process and are expected to occur each year until all have been replaced. In 2024, the last generator – located at Pleasant River lift station – will be replaced.	\$250,000
B	<u>Concrete Repair</u> This project includes the repair or replacement of faulty concrete and mortar and is ongoing.	\$100,000
C	<u>Collection System Improvements</u> These projects are ongoing repairs/rehabilitation and replacements to the collection system (sewers). Funds used will include cash generated from the prior year’s collection fees and bonds, if needed. The amount in 2023 includes \$150,000+ from connection fees collected in 2022. This is ongoing and is expected to occur annually.	\$150,000 + 2023 connection fees
B	<u>Roof replacements &amp; Repairs</u> Repair & replace roofs at various DPS/POTW properties. This is ongoing annual program that should conclude in 2024. This may include the installation of new roofs at the DPW buildings on Aurelius Road through the solar project.	\$400,000
B	<u>Feed Tank Cover Repairs</u> This project repairs or replaces the fed tank cover. It was budgeted in 2022 but will now be completed in 2024/2025.	\$500,000
B	<u>DPS/POTW Roadway Repair &amp; Replacement</u> This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.	\$90,000
<b>Fire Fund Projects</b>		
B	<u>Replacement of 2014 Tahoe</u> This project includes replacement of an existing vehicle, likely with a full-sized truck.	\$70,000
<b>Downtown Development Authority Fund Projects</b>		
	<u>Strategic Redevelopment</u> This project will include potential property purchases, environmental testing, demolitions, and redevelopment of properties that align with the DDA’s strategic reinvestment, economic development, and redevelopment goals.	Up to \$1 M <i>(this could occur over several years)</i>
<b>Parks, Trails, and Recreation Fund Projects</b>		
B	<u>Capital Equipment Replacements</u> This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept. In 2024, the department anticipates replacing a zero-turn mower and the wide-area-mower.	\$78,000
B	<u>Athletic Field Improvements</u> This project includes improvements necessary at various athletic fields throughout the parks system.	\$20,000



<b>Priority Level:</b>	<b>Project Description:</b>	<b>Current Estimate:</b>
B	<u>2025 – 2029 Parks Master Plan Update</u>	\$25,000
C	<u>Ram Trailhead Improvements</u> This project would include improvements to the existing gravel parking lot with accessible spaces, and the development of a restroom facility.	\$125,000
C	<u>Playground Upgrades at Kiwanis Park</u> Donations and volunteer participation would be sought for this project.	\$200,000
C	<u>Park Entrance Sign Replacements</u> This project is for the replacement of signage at the entrance to various parks within the system. Planned for 2024 include John Taylor, Kiwanis, and Valhalla parks.	\$20,000

## Years 2025-2029 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
<b>General Fund Projects</b>			
B	<u>Street Improvements</u> Street improvements will occur in conjunction with the Ingham County Road Department on local collector/primary streets within the Community.	2025	\$99,000
		2026	\$99,000
		2027	\$99,000
		2028	\$99,000
		2029	\$99,000
B	<u>Sidewalk Program and Construction</u> Ongoing implementation of the ADA Transition plan, other sidewalk improvements to promote and improve walkability, including the 50/50 repair program.	2025	\$100,000
		2026	\$100,000
		2027	\$100,000
		2028	\$100,000
		2029	\$100,000
C	<u>Cemetery Capital Improvements</u> This project will occur annually and be a "savings" set-aside so that capital projects at the cemeteries can be implemented as appropriate. Examples may include road resurfacing within the cemeteries, signage, the development of new areas, etc.	2025	\$15,000
		2026	\$15,000
		2027	\$15,000
		2028	\$15,000
		2029	\$15,000
B	<u>Fire Department Renovation</u> The fire department will have need to complete renovations to the existing facility. A comprehensive analysis was completed to identify shortcomings of the existing facility and needs for the future. A renovation of the existing facility to meet those needs was found to be the best and most cost-effective option. While other funding sources will continue to be sought, it is anticipated that a bond issue may be required to finance this project.	2025	\$15 M
B	<u>CSC Server Replacement</u> This project will replace the server that provides computer services to the CSC with new equipment.	2025	\$25,000
C	<u>2025 Aerial Imagery</u> 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.	2025	\$20,000
B	<u>Meraki Networking Equipment License Renewal</u> 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% respectively. For ease, it is being noted here under the General Fund, but other funds will be impacted when implementation occurs.	2028	\$33,000
B	<u>Ballot Tabulators</u> This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar.	2025	\$40,000
C	<u>Willoughby Road Sidewalk</u> At some point in the future, the ICRD anticipates reconstruction of Willoughby Road between College Road and approximately the railroad tracks. The Township's Complete Streets Ordinance requires that we evaluate the feasibility of installing pedestrian facilities as a part of any road project. This area has been previously identified as a desired pedestrian route, making key connections to the trail system. The Township will work with the ICRD to determine feasibility and costs. However, it is estimated that this could cost approximately \$450,000.	2029	\$450,000
<b>Parks, Trails, and Recreation Fund Projects</b>			
B	<u>Senior Center Parking Lot Reconstruction</u> This project would include renovations and reconstruction of the parking lot at the Senior Center.	2026	\$104,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
B	<u>Athletic Field Improvements</u> This project is to accommodate upgrades of existing athletic fields in the Township.	2025	\$20,000
		2026	\$20,000
		2027	\$20,000
		2028	\$20,000
		2029	\$0
C	<u>Upgrade of Playground/Facilities at John Taylor Memorial Park</u> 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 anticipated 50% match.	2025	\$300,000
A	<u>Capital Equipment Replacements</u> This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept. <b>*backhoe &amp; mower</b>	2025	\$130,000*
		2026	\$30,000
		2027	\$30,000
		2028	\$30,000
		2029	\$150,000
D	<u>Sycamore &amp; Other Trail Bridge Inspection</u> 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.	2027	\$25,000
B	<u>Senior Center Exterior Improvements</u> Repair of the stucco and repainting of the exterior building.	2026	\$80,000
C	<u>Centennial Farms Park Development</u> 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.	2027	\$150,000
C	<u>Valhalla Park Improvements</u> 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 amount is estimated here.	2026	\$300,000
B	<u>Parks Maintenance Building</u> This project would be to improve and/or expand the existing maintenance building located at Valhalla Park.	2027	\$300,000
<b><u>Sewer Fund Projects</u></b>			
B	<u>Grit Handling</u> This project includes the installation of grit handling equipment at the POTW. Design is anticipated to begin in 2026, with construction beginning in 2027.	2026/2027	\$3.3 M
B	<u>POTW Electrical Interconnection &amp; Generator Replacement</u> Interconnect the north & south power supplies and replace 2 generators with one larger one.	2026	\$250,000
		2027	\$3,250,000
B	<u>Evoqua Cover Rehabilitation</u> This project was identified as part of the asset management plan and includes the purchase of a new cover for the digester used in backup processes. This project would be funded through a bond in 2026.	2026/2027	\$1.01M
B	<u>Grovenburg Road Forcemain Replacement</u> This project would include replacement of the Grovenburg pump station forcemain.	2028/2029	\$960,000
C	<u>POTW Pole Barn Replacement</u> Replace pole building constructed in 1978. This project would be funded using a cash and would occur over 2 years.	2026	\$105,000
		2027	\$1,395,000
B	<u>Pine Tree Road Forcemain</u> This is the second part of a two-step project that began in 2015 with design work. This year's project includes construction of improvements to the force main. This project will be paid for through a bond sale in 2028.	2028/2029	\$2 M



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
B	<u>Vehicle Replacements</u> Fleet vehicles are replaced using a systematic/planned method.	2025	\$200,000
		2026	\$75,000
		2027	\$75,000
		2028	\$100,000
		2029	\$100,000
C	<u>DPS/POTW Roadway Repair &amp; Replacement</u> This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.	2025	\$90,000
		2026	\$350,000
		2027	\$90,000
		2028	\$90,000
		2029	\$90,000
B	<u>Roof Replacements and Repairs</u> This project will include the repair and replacement of roofs on various POTW/DPS buildings.	2025	\$50,000
		2026	\$50,000
		2027	\$50,000
		2028	\$50,000
		2029	\$50,000
C	<u>Dissolved Air Flotation Unit</u> This project would include the purchase and installation of equipment.	2025	\$400,000
C	<u>Bio-Gas Storage</u> This project will include the design and construction of a facility for the storage and use of gas generated by the digester. It would allow the POTW to use gas for power generation during times when it is not currently possible. The project would reduce or eliminate reliance on external power supplies. The project would be funded using a 2026 bond issue. Design would occur in 2026, with construction commencing in 2027, if the project is determined feasible.	2026/2027	\$1M
B	<u>Replace 4" portable pump</u> Replacement of a portable pump that will be past its useful life and is necessary for operation of POTW/DPS and lift stations.	2025	\$75,000
C	<u>Replacement of Camera Truck</u> Estimated end of useful life.	2025	\$450,000
C	<u>Stormwater Removal Program</u> This project involves finding and replacing/repairing cross connections between the storm water and wastewater collection systems. However, this project is currently difficult to execute due to legislative prohibitions on spending public money for the benefit of private property owners. There appears to be some movement in the legislature that may rectify this issue in the future.	2026	\$200,000
		2029	\$150,000
B	<u>Collection System Improvements</u> These projects are ongoing repairs, rehabilitation, and replacements to the collection system (sewers). Funds used will include the connection fees from the prior year and cash.	2025	\$150,000 + 2024 fees
		2026	\$150,000 + 2025 fees
		2027	\$150,000 + 2026 fees
		2028	\$150,000 + 2027 fees
		2029	\$150,000 + 2028 fees
C	<u>Vactor Truck Replacement</u> The existing vehicle will be due for replacement.	2027	\$500,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
B	<u>Replace Interurban Sewer</u> 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.	2028	\$450,000
		2029	\$3,450,000
B	<u>Concrete Repairs</u> This project is repairing concrete and mortar at DPS and the POTW.	2025	\$100,000
		2026	\$100,000
		2027	\$100,000
		2028	\$100,000
		2029	\$100,000
C	<u>Sludge Dewatering</u> This project would include purchasing and installing equipment to dewater sludge which would enable landfilling or land application, enlarge the solids handling building and provide dewatered sludge storage.	2028	\$900,000
		2029	\$8,000,000
<b><u>Fire Fund Projects</u></b>			
B	<u>Replace Ladder Truck</u>	2027	\$700,000
B	<u>Replace/Re-chassis Medic 213</u>	2026	\$200,000
B	<u>Replace/Re-chassis Medic 214</u>	2025	\$200,000
<b><u>Downtown Development Authority Fund Projects</u></b>			
B	<u>Replace Parking Lot at Farmer's Market</u>	2027	\$125,000
C	<u>Roof Replacement on DDA Office at 4410 Holt Road</u>	2026	\$40,000
B	<u>Strategic Redevelopment</u> This project will include potential property purchases, environmental testing, demolitions and redevelopment of properties that align with the DDA's strategic reinvestment, economic development and redevelopment goals.	2025-2029	\$1 M total over time



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# **SUPPLEMENTAL INFORMATION**

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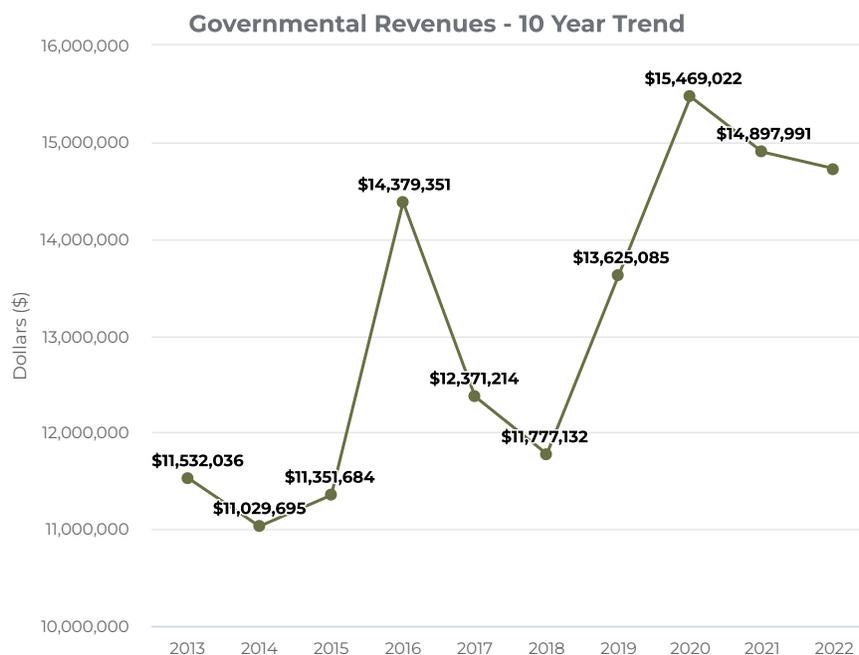


## Governmental Revenues by Source - 10 Year History (General, Special Revenue, and Debt Service Funds)

Description	2013	2014	2015	2016	2017
<b>Taxes</b>	\$5,311,409	\$5,350,366	\$5,414,764	\$5,326,842	\$5,629,525
<b>Licenses &amp; Permits</b>	\$252,149	\$304,387	\$505,784	\$782,674	\$659,866
<b>Federal Sources</b>	\$120,341	\$134,019	\$77,690	\$0	\$67,574
<b>State Sources</b>	\$1,978,618	\$2,247,821	\$2,256,836	\$2,160,985	\$2,517,650
<b>Other Intergovernmental</b>	\$95,031	\$159,610	\$143,493	\$140,471	\$133,313
<b>Charges for Services</b>	\$743,296	\$1,488,674	\$1,616,868	\$792,292	\$1,674,104
<b>Interest Income</b>	\$20,802	\$23,388	\$25,299	\$337,421	\$53,537
<b>Franchise Fees</b>	\$443,210	\$472,391	\$494,517	\$515,565	\$512,700
<b>Other</b>	\$1,367,180	\$839,559	\$816,433	\$3,028,515	\$774,945
<b>Other Revenue Sources</b>	\$1,200,000	\$9,480	\$0	\$1,294,586	\$348,000
<b>Total</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>

Description	2018	2019	2020	2021	2022
<b>Taxes</b>	\$5,597,193	\$6,885,125	\$7,169,721	\$7,352,889	\$7,661,686
<b>Licenses &amp; Permits</b>	\$506,939	\$467,764	\$942,249	\$610,579	\$587,996
<b>Federal Sources</b>	\$67,289	\$64,101	\$342,389	\$220,698	\$94,202
<b>State Sources</b>	\$2,535,587	\$2,562,464	\$2,635,239	\$3,033,436	\$3,583,101
<b>Other Intergovernmental</b>	\$157,959	\$627,884	\$1,397,095	\$149,863	\$154,567
<b>Charges for Services</b>	\$1,580,852	\$1,644,672	\$1,658,219	\$1,602,428	\$1,768,642
<b>Interest Income</b>	\$96,858	\$156,111	\$76,282	\$10,039	\$(127,100)
<b>Franchise Fees</b>	\$511,306	\$509,281	\$512,534	\$496,753	\$347,719
<b>Other</b>	\$543,149	\$707,683	\$734,294	\$693,339	\$577,704
<b>Other Revenue Sources</b>	\$180,000	\$0	\$0	\$727,967	\$77,145
<b>Total</b>	<b>\$11,777,132</b>	<b>\$13,625,085</b>	<b>\$15,468,022</b>	<b>\$14,897,991</b>	<b>\$14,725,662</b>

Information Source: Delhi Charter Township's Audited Financial Statements

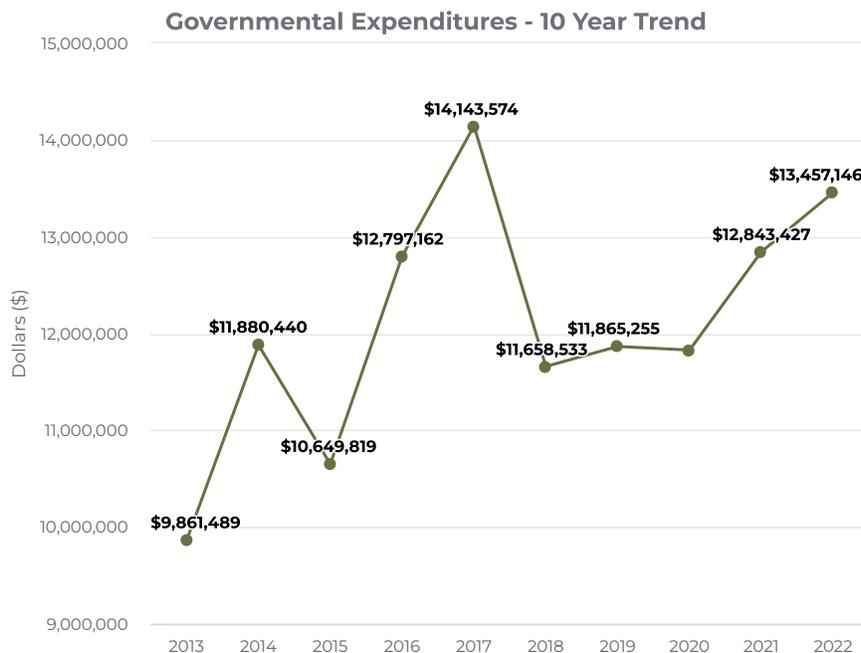


## Governmental Expenditures by Function - 10 Year History (General, Special Revenue, and Debt Service Funds)

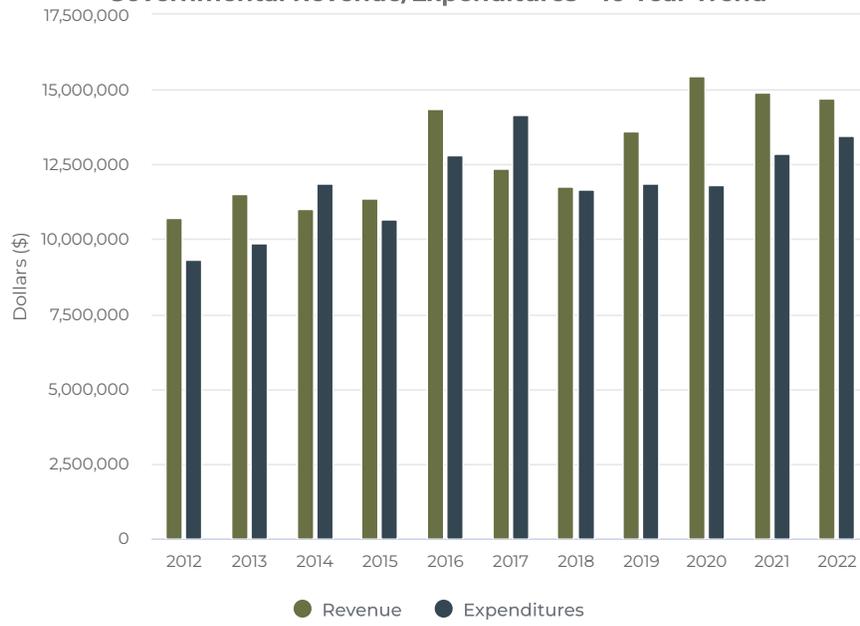
Description	2013	2014	2015	2016	2017
General Government	\$1,963,113	\$2,187,982	\$2,225,673	\$2,374,918	\$2,116,375
Public Safety	\$4,534,015	\$4,639,103	\$4,899,100	\$4,798,000	\$5,039,452
Infrastructure	\$864,688	\$1,253,563	\$669,875	\$800,005	\$1,227,575
Community Development	\$605,837	\$574,711	\$604,369	\$779,410	\$781,810
Recreational and Cultural	\$702,820	\$761,143	\$707,045	\$837,791	\$783,752
Other	\$389,846	\$559,533	\$486,476	\$972,508	\$520,027
Capital Outlay	\$537,743	\$1,477,912	\$647,425	\$1,678,912	\$2,874,880
Debt Service	\$263,427	\$426,493	\$409,856	\$555,618	\$799,703
<b>Total</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>

Description	2018	2019	2020	2021	2022
General Government	\$2,334,714	\$2,290,969	\$2,443,186	\$2,774,825	\$3,122,463
Public Safety	\$5,335,907	\$5,444,224	\$5,554,540	\$5,770,612	\$6,136,255
Infrastructure	\$653,567	\$681,877	\$581,936	\$584,235	\$678,839
Community Development	\$771,515	\$686,346	\$705,779	\$748,865	\$877,367
Recreational and Cultural	\$909,431	\$1,111,688	\$767,060	\$975,440	\$1,122,378
Other	\$574,306	\$792,496	\$495,694	\$0	\$0
Capital Outlay	\$314,173	\$73,853	\$439,242	\$1,132,857	\$446,548
Debt Service	\$764,920	\$783,802	\$840,564	\$856,593	\$1,073,296
<b>Total</b>	<b>\$11,658,533</b>	<b>\$11,865,255</b>	<b>\$11,828,001</b>	<b>\$12,843,427</b>	<b>\$13,457,146</b>

Information Source: Delhi Charter Township's Audited Financial Statements



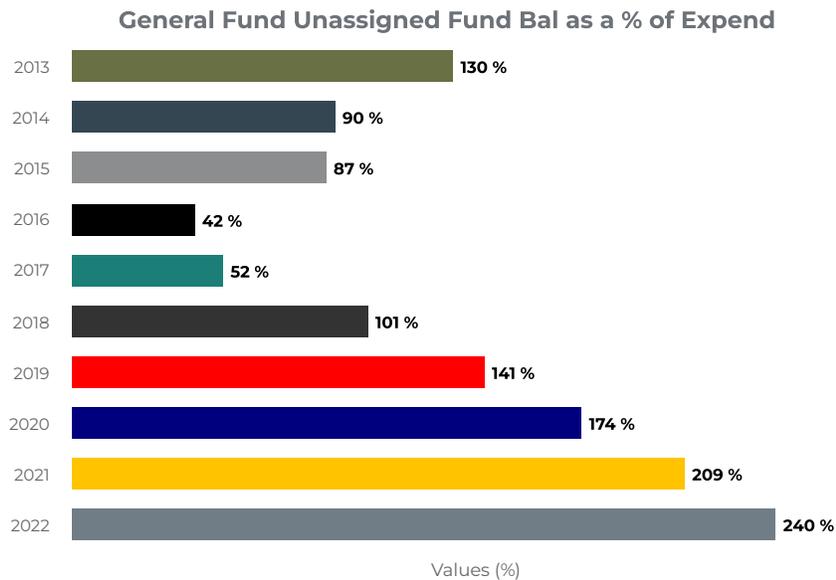
### Governmental Revenue/Expenditures - 10 Year Trend



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

December 31,	Nonspendable, Restricted, and Committed (Reserved) Fund Balances	Unassigned (Unreserved and Undesignated) Fund Balance	Annual Expenditures Before Other Financing USEs	Unassigned Fund Balance as a Percentage of Expenditures
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%
2022	\$1,079,550	\$13,046,796	\$5,436,231	240%

Information Source: Delhi Charter Township's Audited Financial Statements



## Property Tax Levies and Collections - 10 Year History

Fiscal Year Ended December 31,	Total Tax Levy for Fiscal Year	Amount Collected with the Fiscal Year of the Levy	Percentage of Levy	Collected in Subsequent Years	Total Collections as of December 31, 2021	Percentage of Levy
<b>2013</b>	\$5,614,077	\$5,594,097	99.6%	\$13,410	\$5,607,507	99.9%
<b>2014</b>	\$5,343,452	\$5,109,083	95.6%	\$9,975	\$5,119,058	95.8%
<b>2015</b>	\$5,430,658	\$5,244,671	96.6%	\$14,821	\$5,259,492	96.8%
<b>2016</b>	\$5,229,524	\$5,066,873	96.9%	\$9,653	\$5,076,526	97.1%
<b>2017</b>	\$5,247,805	\$5,089,664	97.0%	\$8,952	\$5,098,616	97.2%
<b>2018</b>	\$5,359,223	\$5,203,092	97.1%	\$10,265	\$5,213,357	97.3%
<b>2019</b>	\$6,732,257	\$6,564,936	97.5%	\$18,342	\$6,583,278	97.8%
<b>2020</b>	\$7,043,817	\$6,854,582	97.3%	\$8,620	\$6,863,202	97.4%
<b>2021</b>	\$7,205,209	\$7,023,211	97.5%	\$6,357	\$7,029,568	97.6%
<b>2022</b>	\$7,539,327	\$7,329,103	97.2%	\$7,884	\$7,336,987	97.3%

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

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

December 31,	Real Property	Personal Property	Leased Land	Total Taxable Property	Real Property as a Percentage of Total Taxable Property
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%
2023	\$937,964,519	\$52,315,300	\$1,417,353	\$991,697,172	95%

Data Source: Delhi Charter Township's Tax Database, Standard Tax Roll Report

## State Equalized Value

December 31,	Amount
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
2023	\$1,202,217,956

Data Source: Delhi Charter Township's Tax Database, Standard Tax Roll Report



## Top 20 Taxpayers

Rank	Name	2023 Summer Tax	2023 State Equalized Value (SEV)	2023 Taxable Value	Number of Parcels	Percentage of Total Taxable Value
1	MCKESSON CORPORATION	\$279,487	\$22,339,000	\$21,651,345	2	2.18%
2	CONSUMERS ENERGY COMPANY	\$239,114	\$18,604,700	\$18,523,766	25	1.87%
3	WILLOUGHBY ESTATES II, LLC	\$171,141	\$13,805,500	\$13,258,032	1	1.34%
4	REDWOOD HOLT CEDAR STREET MI	\$170,922	\$13,241,000	\$13,241,000	3	1.33%
5	SREIT WOODLAND LAKES LANSING, L	\$142,460	\$11,036,100	\$11,036,100	1	1.11%
6	DART CONTAINER CORP	\$109,352	\$10,964,900	\$8,734,203	21	0.88%
7	ASPEN CONSOLIDATED, LLC	\$85,445	\$9,454,100	\$6,619,257	3	0.67%
8	RSDC OF MICHIGAN LLC	\$77,566	\$6,008,900	\$6,008,900	2	0.61%
9	THEROUX DEVELOPMENT CO	\$58,732	\$5,468,900	\$4,549,885	6	0.46%
10	DTN PROPERTIES, LLC	\$58,472	\$5,008,600	\$4,529,721	21	0.46%
11	COMCAST OF MICHIGAN LLC	\$48,448	\$3,763,500	\$3,753,153	4	0.38%
12	BONDARENKO LTD LLC	\$47,514	\$4,275,600	\$3,680,845	3	0.37%
13	TMT DELHI LLC	\$43,071	\$4,304,000	\$3,336,640	1	0.34%
14	DTN ASPEN RIDGE APARTMENTS, LLC	\$41,709	\$4,087,700	\$3,231,139	2	0.33%
15	HUNTLEY VILLA MI, LLC	\$40,810	\$3,161,500	\$3,161,500	2	0.32%
16	YES STONEGATE, LLC	\$38,714	\$3,372,500	\$2,999,096	4	0.30%
17	MOC DEVELOPMENT, LLC	\$37,744	\$2,924,000	\$2,924,000	1	0.29%
18	2000 CEDAR LLC	\$34,985	\$2,710,200	\$2,710,200	1	0.27%
19	YES DELHI MANOR, LLC	\$33,615	\$3,250,000	\$2,604,128	3	0.26%
20	SENIOR CARE EQUITIES #11 LLC	\$33,547	\$2,814,000	\$2,598,855	1	0.26%
<b>Totals</b>		<b>\$1,792,847</b>	<b>\$150,5949,700</b>	<b>\$139,151,765</b>	<b>107</b>	<b>14.02%</b>

**Total 2023 Taxable Value for Delhi Charter Township = \$992,663,647**

