



Delhi Charter Township 2025 Budget

Adopted Version
November 19, 2024

Last Updated: 09/17/2024

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Introduction

Organization Chart

Image Version:



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
Buildings and Grounds Director	Beau Arledge
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 and 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,

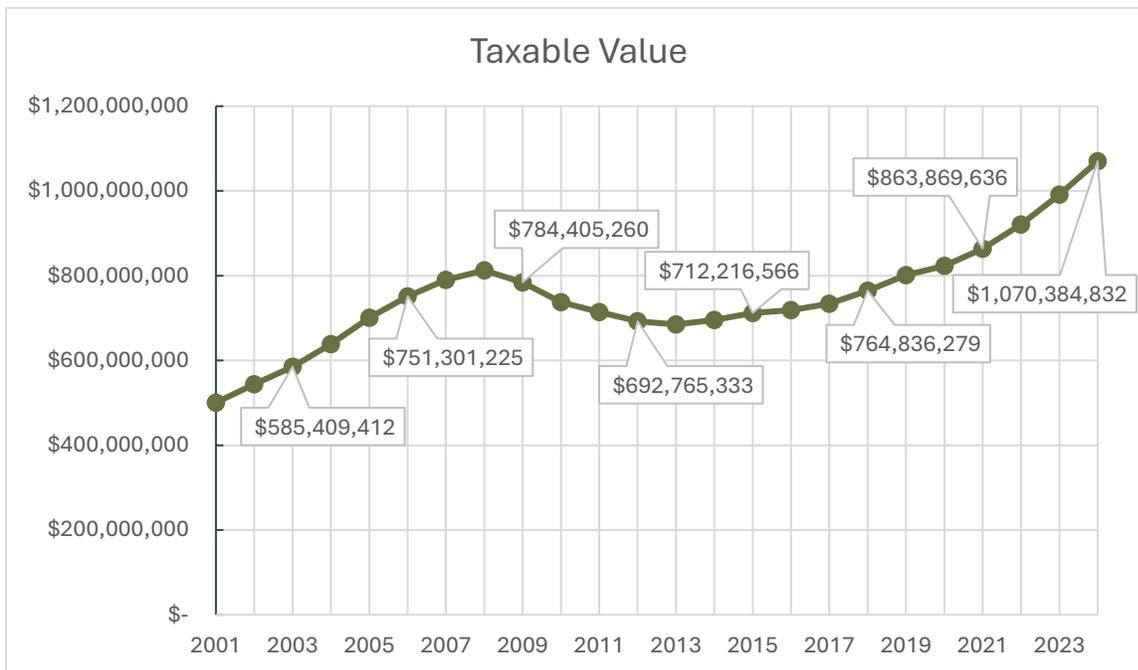
On behalf of all departments, I am pleased to present to you the 2025 Proposed Annual Budget. This budget was prepared in accordance with the Michigan Uniform Accounting and Budget Act, as well as the Charter Township Act of Michigan. The budget is balanced, meaning revenues plus appropriated fund balances 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 2025 budget totals \$46,155,407 for all funds, down from \$50,117,749 projected for 2024. The largest share of the decrease is due to accelerated progress on capital projects, with accompanying payments originally scheduled for 2025 but made in 2024 instead.



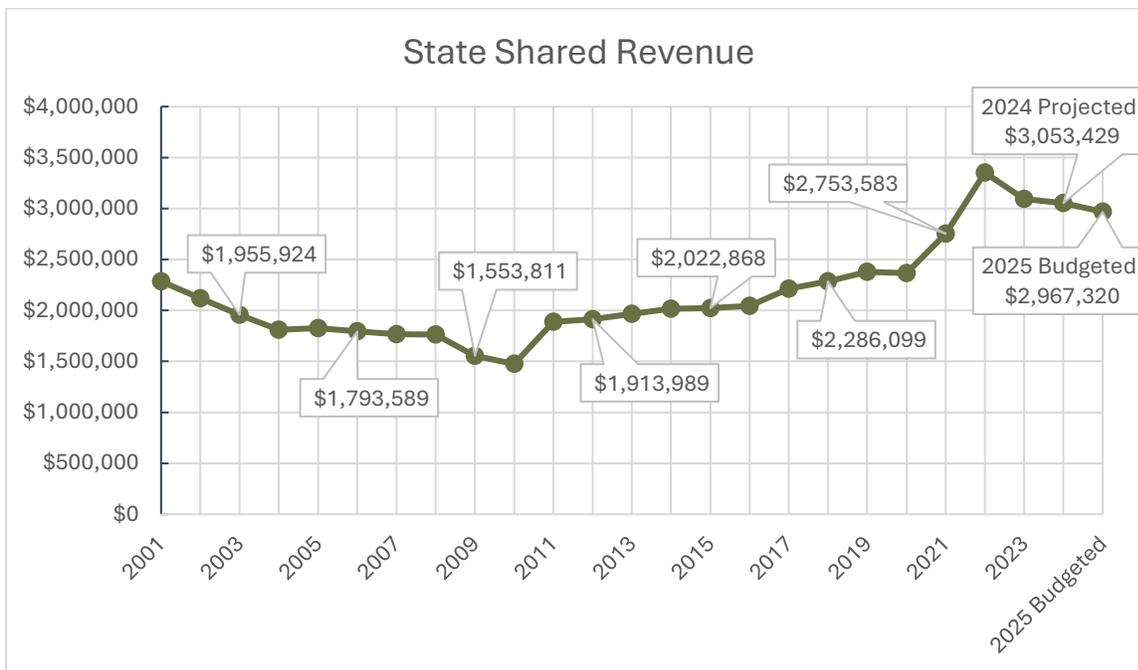
Financial Challenges to Township Budgets (Property Tax)

- 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 7.93% in 2024. 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 5.0000 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 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 0.5000 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 1.0000 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 1.5000 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. 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 2025, revenue sharing is expected to account for 28% of General Fund revenues.



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 the same pace going forward, showing a slight downward trend unless interest rates decrease, and construction activity responds to those lower rates by increasing.



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 in 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, a cost of living (COL) adjustment is applied to the annual employee compensation schedule. A 5.0% COL increase is budgeted for employees in 2025.



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 1.5000 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 2024 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 1.5000 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 0.5000 millage for Fire, Emergency Medical Equipment, and Vehicles, and the Township’s Parks, Trails, and Recreation millage at 1.0000 mills. Once again, Headlee decreased the millage rates to 0.4960 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 2024, the Parks millage helped complete playground upgrades at Kiwanis Park. In 2025, these funds will help offset costs of building a restroom near the ball fields at Valhalla Park. Also in 2025, the Parks department will continue their capital improvement plan, with improvements planned to the athletic fields, an additional shade structure at the Mark Jenks Pickleball and Tennis facility, and carpet replacement at the Sam Corey Senior Center.

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 2025 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 \$10,937,491, which is \$2,632,640 less than the projected expenditures for 2024. The decrease is due to transferring a portion of General Fund unassigned fund balance to the capital outlay fund for the fire department renovation, originally planned for 2025 but occurred in 2024 instead. Also planned for 2025 is the use of fund balance for the construction of a new columbarium at Maple Ridge Cemetery. Other departments have the expected increases due to the 5% 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 was completed. The Hayhoe Trail was funded by a 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. Plans are also underway for a trail loop around the pond at Valhalla Park.

It is projected that expenditures and transfers-out will exceed revenues by \$203,616, leaving the ending unassigned fund balance as a percentage of operating expenditures above the 17% minimum threshold set by the Board. It is important to note that this deficit does not exist when combining 2023, 2024, and 2025. This is partially because the funding received from the solar panel project was revenue during 2023, but the matching expenditure did not occur until 2024. The budget 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 1.5000 mills each for fire and police, 1.0000 mills for parks, and 0.5000 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 \$167,265 from the General Fund to supplement the Fire Millage Fund, a transfer of \$1,813,946 to the Police Millage Fund, a transfer of \$550,667 to the Parks Millage Fund, and a transfer of \$99,141 to the Fire Equipment Millage Fund will be necessary to cover the expenses in each fund.

Capital Projects Fund

In 2024, renovations began to Delhi Township's Fire Station 1. The design and construction of this renovation project will be funded from the General Fund's fund balance and a sizeable \$7.5 million grant awarded from the State of Michigan to the Township. The total cost of the project is anticipated to be \$10 million.

Enterprise Fund

The Sewer Fund derives most of its revenue from monthly sewer use fees and a flat sewer service charge. 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 2025 is expected to be kept at 3%. Remember that the 2024 rate increase was also approved at the 3% level. We have been able to keep our rate



increases lower than expected in part using American Rescue Plan Act (ARPA) funds for capital projects, but we expect these funds to be exhausted by the end of 2024. In 2025, to address the needs required to maintain and improve our sewer infrastructure, the Township will utilize the remaining dollars borrowed from 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 40% of taxable value from the taxing units. One important source of revenue for the DDA in prior years was the participation of the Capital Area District Library in the revenue sharing agreement, however that has ended in 2024. 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 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 \$132,456,480. The net-debt outstanding on 12/31/24 is expected to be \$21,384,803 (\$33,984,803 total outstanding less \$12,600,000 in revenue bonds and special assessment bonds). This is 16.14% 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 Township 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 and managing all operations.

Holt, the town site, is one of the oldest unincorporated communities in Michigan, with settlers that first arrived in 1837 and is 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 near 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 several 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 attractive for residential, commercial, and industrial growth. The community will continue to focus efforts on maintaining the desirability of the location within the region for development, with a focus on diversifying tax base and ensuring that the residents and businesses already here remain.



Reader's Guide

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

- Introduction
- Budget Summary
- Funds
- Capital Improvements
- Supplemental Information

The **Introduction** gives general information about the Township.

The **Budget Summary** section displays fund summary information and provides a high-level overview of the entire Township budget.

The **Funds** section displays fund summary information, detailed revenue and expenditure accounts, organizational charts, goals and objectives, and performance indicators (if applicable) for each department.

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. DDA Debt Service Fund - 394
3. Brownfield Redevelopment Fund - 243
4. Local Brownfield Revolving Fund - 242

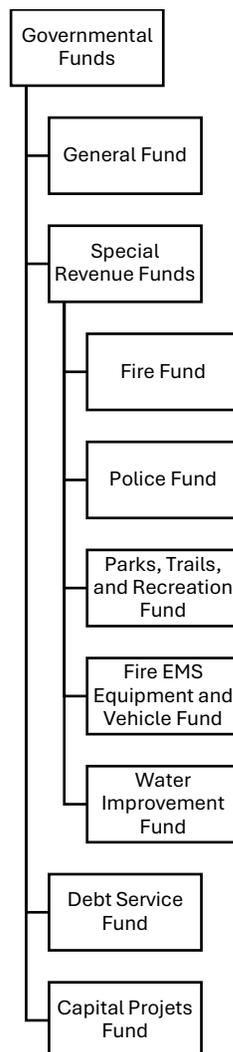
The **Capital Improvement** portion displays capital plans for the next five years.

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



Fund Structure

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

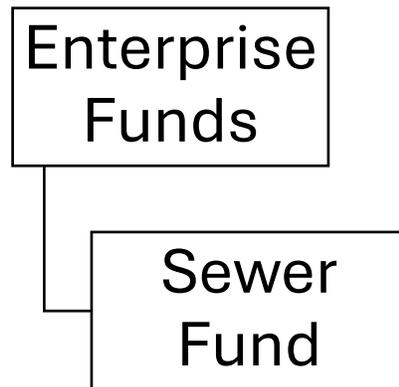


finance particular functions of government and which therefore cannot be diverted to other uses. The Township has five special revenue funds.

- The following four are supported by voter approved millage to support public safety and recreational opportunities:
 - 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.
- The Water Improvement Fund was created by Board Ordinance to provide a reliable water system in the Township.
 - This fund accounts 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. In 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.
6. Rounding errors may be present in this budget book. Rest assured that, if present, these rounding errors are less than \$1.00 and considered immaterial by management.

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 of 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 more than \$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.

Beginning with the financial statements issued for the year ended December 31, 2026, the Governmental Accounting Standards Board's (GASB) Statement Number 103 will be implemented. This Statement requires the budgetary comparison information presented in the audited financial statement to include each budget amendment, instead of the original budget and final budget.



2025 Budget Calendar

Date	Event
Tuesday, March 19, 2024	2025 - 2030 Capital Improvement Plan (CIP) materials sent to Department Heads
Tuesday, April 30, 2024	2025 - 2030 Capital Improvement Plan materials due from Department Heads
Monday, May 6, 2024	Begin Department Head CIP meetings with Township Manager
Friday, May 10, 2024	Conclude Department Head CIP meetings with Township Manager
Monday, June 10, 2024	Planning Commission Public Hearing and adoption of CIP
Tuesday, June 18, 2024	Board member goal setting session
Monday, July 8, 2024	Township goals, adopted CIP, budget review meeting schedule, and budget preparation instructions distributed to Department Heads
Monday, July 22, 2024	Completed departmental budget requests due to the Accounting Department
Monday, July 29, 2024	Begin meetings to review budget requests with Department Heads
Friday, August 2, 2024	Conclude meetings to review budget requests with Department Heads
Monday, August 5, 2024	Accounting and Manager's Office compile, analyze, and adjust draft budget
Monday, August 12, 2024	Request sent to Department Heads to complete 2025 budget narratives and indicators
Tuesday, August 20, 2024	Board of Trustees set tax levies (property tax millage is included in budget hearings)
Monday, August 26, 2024	Department Head's budget narratives and indicators due to Accounting
Monday, September 2, 2024	Draft balanced budget due to Board of Trustees
Tuesday, September 10, 2024	Department Heads present Budget to Board of Trustees at their Budget Workshop
Tuesday, September 24, 2024	DDA Board reviews proposed Budget and sets Public Hearing for October 29
Tuesday, October 1, 2024	Board of Trustees sets Public Hearing for October 15
Wednesday, October 2, 2024	Township and DDA sends Notice of Public Hearing to newspaper for publication
Sunday, October 6, 2024	Notice of Public Hearing published in newspaper (Township's Public Hearing on October 15 and DDA's Public Hearing on October 29)



Date	Event
Tuesday, October 8, 2024	Budgets are available for Public Inspection (seven days prior to Public Hearing)
Tuesday, October 15, 2024	Board of Trustees holds Public Hearing on the 2024 Budget
Tuesday, October 29, 2024	DDA Board holds Public Hearing and approves the 2024 DDA Budget
Wednesday, October 30, 2024	DDA submits Budget to Board of Trustees for approval
Tuesday, November 19, 2024	Board of Trustees adopts the 2024 Budgets (Township and DDA)
Tuesday, November 26, 2024	DDA Board adopts the 2024 DDA Budget



Strategic Plan

Delhi Charter Township Board of Trustees met in a regular meeting on Tuesday, June 18, 2024, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Hayhoe called the meeting to order at 6:00 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

FY 2025 TOWNSHIP BOARD GOALS AND OBJECTIVES

The Board of Trustees reviewed a memorandum dated June 12, 2024, from Twp. Mgr. Miller. Miller indicated that the 2025 budget process will soon begin and suggested that the Board consider broader based goals at this time, since the specific actions from previous goal documents have been largely accomplished. The following summary reflects the discussion's main goals that take the Township forward.

GOAL AREA I: A CONNECTED COMMUNITY

- Activities and opportunities for families, seniors, and all community members.
- Encourage and facilitate the continued use of the Sam Corey building for a wider range of Township events, program and activities while continuing to prioritize senior citizen use of the facility.

GOAL AREA II: PLACEMAKING

- Continue to support and facilitate Realize Cedar visions including:
 - The Farmer's Market's activities and other events
 - Redevelopment opportunities within the triangle area
- Work with the Holt Public School district and other partners, as appropriate, on potential reuse opportunities for Hope Middle School.
 - Reuse opportunities must be economically viable and sustainable for the long term.



- Does not duplicate services or resources available elsewhere.
- Begin working on implementation of the Ram to Burchfield Park trail connection.
- Continue to facilitate exploration and implementation of quality development within the economic opportunity properties, as outlined in the 2023 Master Plan.
- Once complete, evaluate the 2025 Parks Master Plan for opportunities and begin to identify future funding and implementation, as appropriate.
- Enhance or facilitate opportunities for public art, as feasible and appropriate.

GOAL AREA III: BE A LEADER IN THE INNOVATION DELIVERY OF TOWNSHIP SERVICES TO THE COMMUNITY, WHILE PRIORITIZING ENVIRONMENTAL SUSTAINABILITY WHERE FEASIBLE

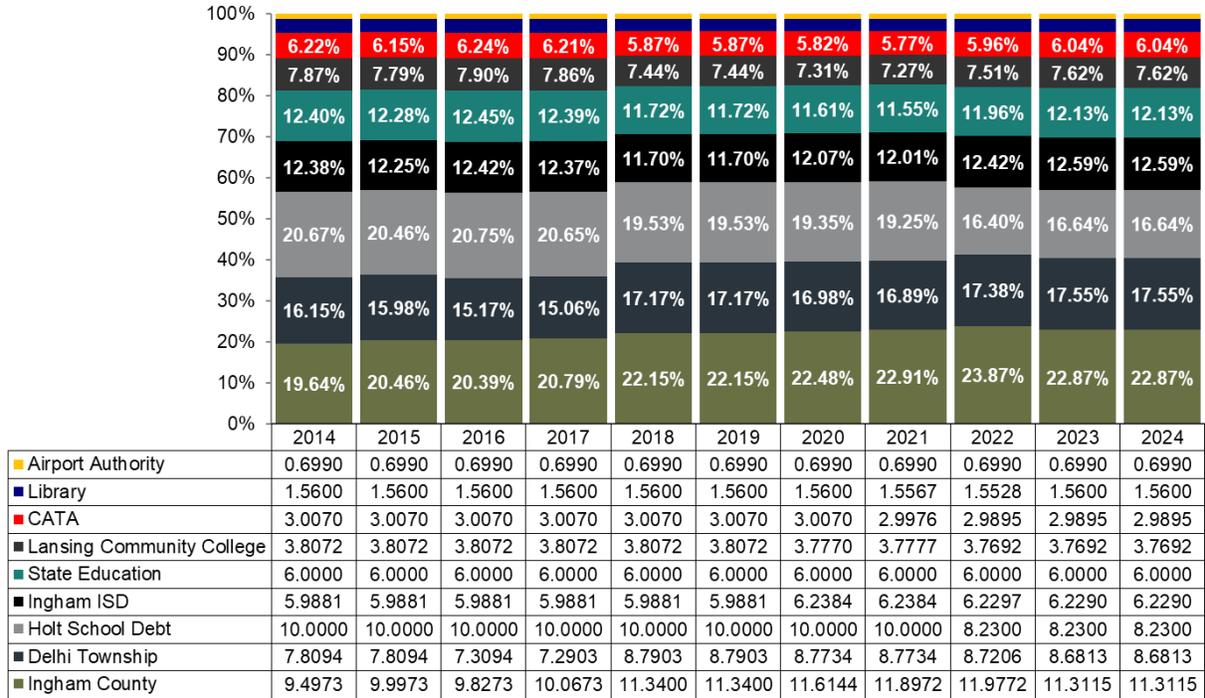
- Prioritize effective communication and public accessibility to government.
- Continue to look for ways to increase the flexibility in delivering Township services.
- Be an innovative employment leader and counter emerging anti-government employment sentiments.
 - Prioritize the safety and security of staff and Township facilities.

ADJOURNMENT - Meeting adjourned at 7:08 p.m.



Millage Rates
Image Version:

**Where Do My Property Tax Dollars Go?
Typical Delhi Township Resident
2024**



Tabular Version:

Millage Rates for a Typical Delhi Township Resident

Taxing Entity	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ingham County	9.4973	9.9973	9.8273	10.0673	11.3400	11.3400	11.6144	11.8972	11.9772	11.3115	11.3115
Delhi Township	7.8094	7.8094	7.3094	7.2903	8.7903	8.7903	8.7734	8.7734	8.7206	8.6813	8.6813
Holt School Debt	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	8.2300	8.2300	8.2300
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.9881	5.9881	6.2384	6.2384	6.2297	6.2290	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	3.7770	3.7777	3.7692	3.7692	3.7692
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	2.9976	2.9895	2.9895	2.9895
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5567	1.5528	1.5600	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
Total	48.3680	48.8680	48.1980	48.4189	51.1916	51.1916	51.6692	51.9400	50.1680	49.4695	49.4695

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

Taxing Entity	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ingham County	19.64%	20.46%	20.39%	20.79%	22.15%	22.15%	22.48%	22.91%	23.87%	22.87%	22.87%
Delhi Township	16.15%	15.98%	15.17%	15.06%	17.17%	17.17%	16.98%	16.89%	17.38%	17.55%	17.55%
Holt School Debt	20.67%	20.46%	20.75%	20.65%	19.53%	19.53%	19.35%	19.25%	16.40%	16.64%	16.64%
Ingham ISD	12.38%	12.25%	12.42%	12.37%	11.70%	11.70%	12.07%	12.01%	12.42%	12.59%	12.59%
State Education	12.40%	12.28%	12.45%	12.39%	11.72%	11.72%	11.61%	11.55%	11.96%	12.13%	12.13%
Lansing Community College	7.87%	7.79%	7.90%	7.86%	7.44%	7.44%	7.31%	7.27%	7.51%	7.62%	7.62%
CATA	6.22%	6.15%	6.24%	6.21%	5.87%	5.87%	5.82%	5.77%	5.96%	6.04%	6.04%
Library	3.23%	3.19%	3.24%	3.22%	3.05%	3.05%	3.02%	3.00%	3.10%	3.15%	3.15%
Airport Authority	1.45%	1.43%	1.45%	1.44%	1.37%	1.37%	1.35%	1.35%	1.39%	1.41%	1.41%
Total	100%										



Staffing Table

Department	2022	2023	2024	2025
General (Fund):				
Manager	3.0	3.0	3.0	3.0
Accounting	1.4	1.4	1.4	1.4
Clerk	3.0	3.0	3.0	3.5
Information Technology	1.0	1.0	1.0	1.0
Buildings & Grounds*	5.0	5.0	12.4	12.4
Treasurer	3.2	3.2	2.9	2.5
Assessing	3.0	3.6	3.6	3.6
Community Development	6.5	6.0	6.0	6.0
Total General Fund	26.1	26.2	33.3	33.4
Fire (Fund)	25.9	25.9	22.6	22.7
Parks (Fund)*	10.0	10.0	2.3	2.3
Sewer (Fund)	20.0	20.0	20.0	21.0
DDA (Fund)	2.2	2.2	2.2	2.2
Total, All Funds	84.1	84.3	80.4	81.6

*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.



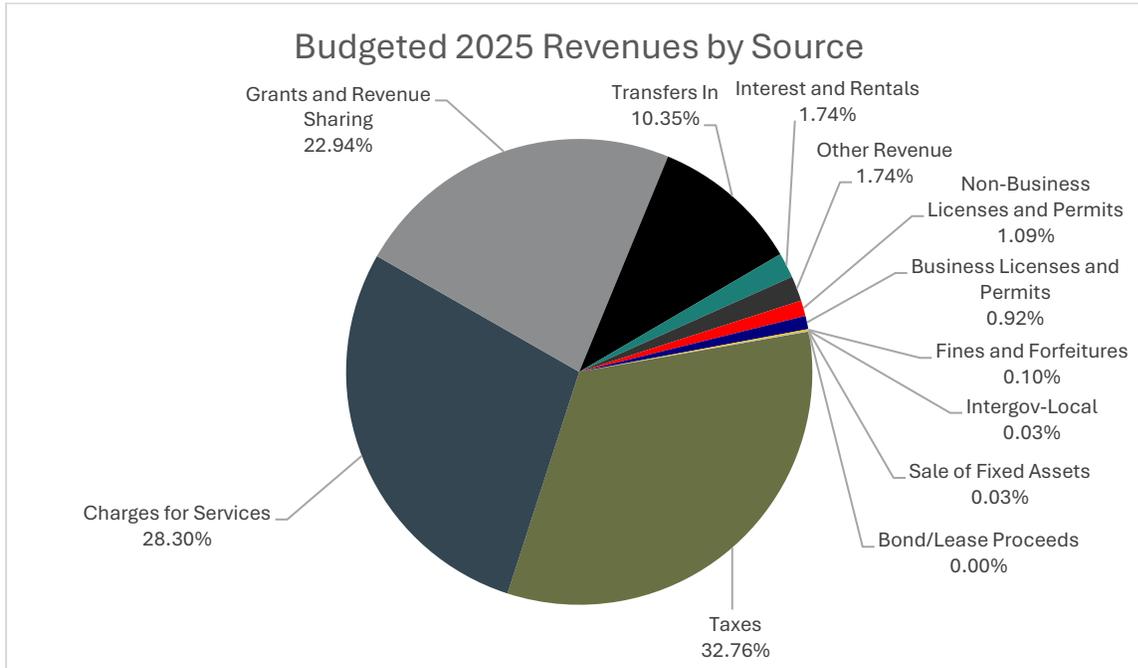
Budget Summary

2025 Budget - Combined Funds

Name	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Component Units	Total
Revenues							
Taxes	\$4,478,175.14	\$4,633,995.87				\$3,497,840.04	\$12,610,011.05
Other Revenue	\$527,523.00	\$34,500.00		\$38,660.00	\$173,232.08	\$1,800.00	\$775,715.08
Licenses and Permits	\$665,200.00	\$20,000.00			\$87,400.00		\$772,600.00
Grants and Revenue Sharing	\$3,588,134.84	\$138,558.00	\$3,750,000.00		\$1,341,787.18	\$11,500.00	\$8,829,980.02
Intergov-Local	\$12,000.00						\$12,000.00
Charges for Services	\$1,182,342.20	\$1,469,000.00			\$8,230,460.00	\$10,000.00	\$10,891,802.20
Fines and Forfeitures	\$20,000.00	\$20,000.00					\$40,000.00
Interest and Rentals	\$250,000.00	\$97,496.00	\$20,000.00		\$161,838.00	\$140,500.00	\$669,834.00
Total Revenues:	\$10,723,375.18	\$6,413,549.87	\$3,770,000.00	\$38,660.00	\$9,994,717.26	\$3,661,640.04	\$34,601,942.35
Expenditures							
General Government	\$4,653,855.13					\$202,532.55	\$4,856,387.68
Public Safety		\$6,858,417.33					\$6,858,417.33
Parks and Recreation		\$996,821.95					\$996,821.95
Community and Economic Development	\$945,035.93					\$1,231,278.95	\$2,176,314.88
Public Works	\$1,366,908.28	\$2,632.50			\$5,490,542.95		\$6,860,083.73
Debt Service	\$990,483.34	\$155,876.70		\$30,325.00	\$2,582,551.04	\$917,188.76	\$4,676,424.84
Capital Outlay	\$20,000.00	\$984,957.99	\$9,000,000.00		\$5,647,601.00	\$200,000.00	\$15,852,558.99
Total Expenditures:	\$7,976,282.68	\$8,998,706.47	\$9,000,000.00	\$30,325.00	\$13,720,694.99	\$2,551,000.26	\$42,277,009.40
Excess of Revenues Over (Under) Expenditures:	\$2,747,092.50	-\$2,585,156.60	-\$5,230,000.00	\$8,335.00	-\$3,725,977.73	\$1,110,639.78	-\$7,675,067.05
Other Financing Sources							
Sale of Capital Assets	\$10,500.00						\$10,500.00
Operating Transfers In		\$2,631,020.10	\$330,188.44			\$917,188.76	\$3,878,397.30
Total Other Financing Sources:	\$10,500.00	\$2,631,020.10	\$330,188.44	\$0.00	\$0.00	\$917,188.76	\$3,888,897.30
Other Financing Uses							
Operating Transfers Out	\$2,961,208.54					\$917,188.76	\$3,878,397.30
Total Other Financing Uses:	\$2,961,208.54	\$0.00	\$0.00	\$0.00	\$0.00	\$917,188.76	\$3,878,397.30
Change in Fund Balance:	-\$203,616.04	\$45,863.50	-\$4,899,811.56	\$8,335.00	-\$3,725,977.73	\$1,110,639.78	-\$7,664,567.05
Beginning Fund Balance:	\$14,892,046.80	\$700,411.20	\$4,899,811.56	\$104,160.40	\$31,109,323.09	\$6,564,056.64	\$58,269,809.69
Ending Fund Balance:	\$14,688,430.76	\$746,274.70	\$0.00	\$112,495.40	\$27,383,345.36	\$7,674,696.42	\$50,605,242.64



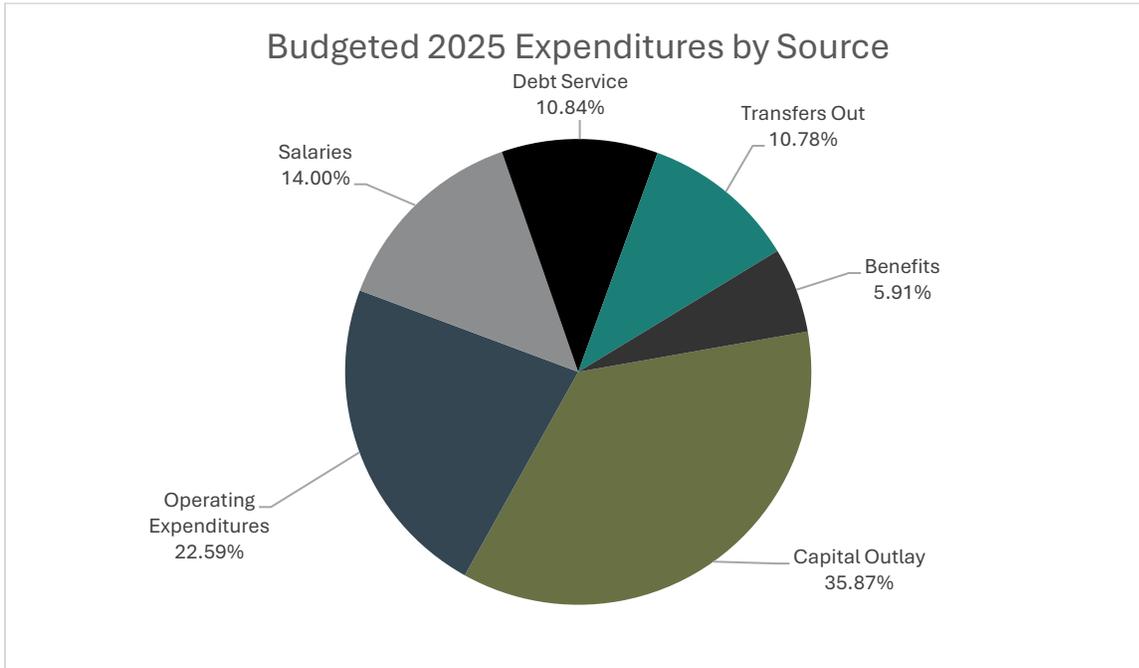
Revenues



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenues						
Taxes	\$10,978,384.79	\$10,780,905.00	\$11,975,741.65	\$12,610,011.05	\$12,920,538.55	\$13,165,760.33
Other Revenue	\$674,444.99	\$870,830.00	\$1,017,816.34	\$669,833.00	\$677,510.00	\$678,730.00
Business Licenses and Permits	\$333,359.98	\$354,000.00	\$354,000.00	\$354,000.00	\$354,000.00	\$354,000.00
Non-Business Licenses and Permits	\$1,422,993.83	\$462,680.00	\$493,096.00	\$418,600.00	\$421,220.00	\$423,920.00
Grants and Revenue Sharing	\$4,445,972.23	\$9,766,297.13	\$9,859,620.22	\$8,829,980.02	\$3,392,601.52	\$3,484,766.73
Intergov-Local	\$142,597.06	\$279,914.78	\$185,104.78	\$12,000.00	\$12,000.00	\$12,000.00
Charges for Services	\$9,836,284.40	\$9,929,020.00	\$10,431,053.47	\$10,891,802.20	\$11,238,979.34	\$11,588,155.37
Fines and Forfeitures	\$40,562.13	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Sale of Fixed Assets	\$41,204.16	\$55,350.00	\$69,220.00	\$10,500.00	\$125,000.00	\$125,000.00
Interest and Rentals	\$1,523,226.68	\$465,500.00	\$1,252,515.24	\$669,834.00	\$463,084.00	\$270,084.00
Bond/Lease Proceeds	\$2,297,606.34	\$1,680.00	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84
Transfers In	\$4,600,768.82	\$3,853,918.64	\$5,396,967.61	\$3,982,599.54	\$3,136,594.19	\$3,505,281.53
Total Revenues:	\$36,337,405.41	\$36,860,095.55	\$41,076,815.15	\$38,490,839.65	\$32,783,207.44	\$33,649,377.80



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$5,596,069.62	\$6,453,761.87	\$6,357,492.93	\$6,462,237.80	\$7,070,188.44	\$7,194,014.14
Benefits	\$2,093,323.56	\$2,441,058.77	\$2,430,005.13	\$2,729,496.00	\$2,807,968.53	\$2,887,251.45
Operating Expenditures	\$8,830,468.20	\$10,767,884.21	\$10,335,125.43	\$10,427,340.30	\$10,761,451.27	\$11,039,196.86
Capital Outlay	\$3,114,780.00	\$15,604,179.30	\$20,358,207.70	\$16,556,558.99	\$2,163,500.00	\$9,906,755.00
Depreciation and Amortization	\$2,888,887.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$2,557,865.74	\$4,327,291.68	\$4,319,189.99	\$5,003,474.12	\$4,473,383.53	\$4,451,044.22
Transfers Out	\$4,983,808.82	\$4,259,268.64	\$6,317,728.10	\$4,976,299.50	\$4,144,350.53	\$4,562,507.43
Total Expenditures:	\$30,065,203.82	\$43,853,444.47	\$50,117,749.28	\$46,155,406.71	\$31,420,842.30	\$40,040,769.10



General Fund

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

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.

Summary

In 2025, we are budgeting \$10,733,875 for revenue and \$10,937,491 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$1,143,317 (11.9%) and expenditures are expected to decrease by \$1,003,029 (8.4%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$14,126,345.63	\$17,917,985.72	\$17,917,985.72	\$14,892,046.80	\$14,688,430.76	\$15,313,074.47
Revenues						
Taxes	\$4,028,058.45	\$4,066,317.00	\$4,296,055.29	\$4,478,175.14	\$4,577,621.90	\$4,656,108.33
Other Revenue	\$393,853.39	\$545,500.00	\$599,160.39	\$527,523.00	\$534,000.00	\$534,000.00
Business Licenses and Permits	\$333,359.98	\$354,000.00	\$354,000.00	\$354,000.00	\$354,000.00	\$354,000.00
Non-Business Licenses and Permits	\$663,166.08	\$327,280.00	\$387,696.00	\$311,200.00	\$311,200.00	\$311,200.00
Grants and Revenue Sharing	\$3,223,786.70	\$3,280,610.38	\$3,206,215.06	\$3,588,134.84	\$3,039,024.97	\$3,034,010.71
Intergov-Local	\$142,597.06	\$142,600.00	\$139,612.50	\$12,000.00	\$12,000.00	\$12,000.00
Charges for Services	\$660,723.35	\$613,350.00	\$1,130,583.47	\$1,182,342.20	\$1,232,756.34	\$1,277,766.37
Fines and Forfeitures	\$21,498.01	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Sale of Fixed Assets	\$0.00	\$0.00	\$10,870.00	\$10,500.00	\$0.00	\$0.00
Interest and Rentals	\$794,095.98	\$240,900.00	\$400,000.00	\$250,000.00	\$200,000.00	\$100,000.00
Bond/Lease Proceeds	\$2,295,926.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Total Revenues:	\$12,557,065.50	\$9,590,557.38	\$10,544,192.71	\$10,733,875.18	\$10,280,603.21	\$10,299,085.41
Expenditures						
Salaries	\$1,922,996.28	\$2,814,198.25	\$2,731,737.54	\$2,520,177.40	\$2,932,403.77	\$2,835,928.04
Benefits	\$765,732.87	\$1,011,794.62	\$1,000,740.96	\$1,157,663.96	\$1,190,462.58	\$1,222,920.62
Operating Expenditures	\$1,872,809.60	\$2,606,338.73	\$2,615,171.84	\$2,506,348.70	\$2,557,646.53	\$2,492,247.52
Capital Outlay	\$238,992.41	\$2,006,272.00	\$2,178,953.00	\$344,000.00	\$112,500.00	\$452,500.00
Debt Service	\$715,240.55	\$778,478.20	\$778,478.20	\$1,317,532.62	\$628,718.69	\$625,593.42
Transfers Out	\$3,249,653.70	\$2,723,438.64	\$4,265,050.09	\$3,091,768.54	\$2,234,227.93	\$2,627,347.30
Total Expenditures:	\$8,765,425.41	\$11,940,520.44	\$13,570,131.63	\$10,937,491.22	\$9,655,959.50	\$10,256,536.90
Total Revenues	\$3,791,640.09	-\$2,349,963.06	-\$3,025,938.92	-\$203,616.04	\$624,643.71	\$42,548.51
Less Expenditures:						
Ending Fund Balance:	\$17,917,985.72	\$15,568,022.66	\$14,892,046.80	\$14,688,430.76	\$15,313,074.47	\$15,355,622.98



Classifications of Fund Balances

2023 Actual

Non-Spendable Fund Balance, Prepaid Expenses	\$89,578.34
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$598,441.84
Restricted Fund Balance	\$863,823.36
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Future CSC Carpet/Paint	\$120,000.00
Cemetery Improvements	\$115,000.00
Asphalt Replacement/Repair	\$150,000.00
Subsequent Year Expenditures over Revenues	\$2,349,963.00
Total Assigned Fund Balance	\$2,734,963.00
Unassigned Fund Balance	\$14,219,621.02
Total Ending Fund Balance, 2023	\$17,917,985.72

2024 Projected

Non-Spendable Fund Balance, Prepaid Expenses	\$100,000.00
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$700,000.00
Restricted Fund Balance	\$965,381.52
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Sidewalk Installations	\$88,000.00
Cemetery Improvements	\$130,000.00
Asphalt Replacement/Repair	\$150,000.00
Subsequent Year Expenditures over Revenues	\$2,311,121.79
Total Assigned Fund Balance	\$2,679,121.79
Unassigned Fund Balance	\$11,137,543.49
Total Ending Fund Balance, 2024	\$14,892,046.80

2025 Budgeted

Non-Spendable Fund Balance, Prepaid Expenses	\$100,000.00
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$700,000.00
Restricted Fund Balance	\$965,381.52
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Sidewalk Installations	\$88,000.00
Cemetery Improvements	\$15,000.00
Asphalt Replacement/Repair	\$150,000.00
Ballot Tabulators	\$40,000.00
Light Pole Replacement, Triangle Area	\$50,000.00
Subsequent Year Expenditures over Revenues	\$0.00
Total Assigned Fund Balance	\$343,000.00
Unassigned Fund Balance	\$13,270,049.24
Total Ending Fund Balance, 2025	\$14,688,430.76



2026 Forecasted

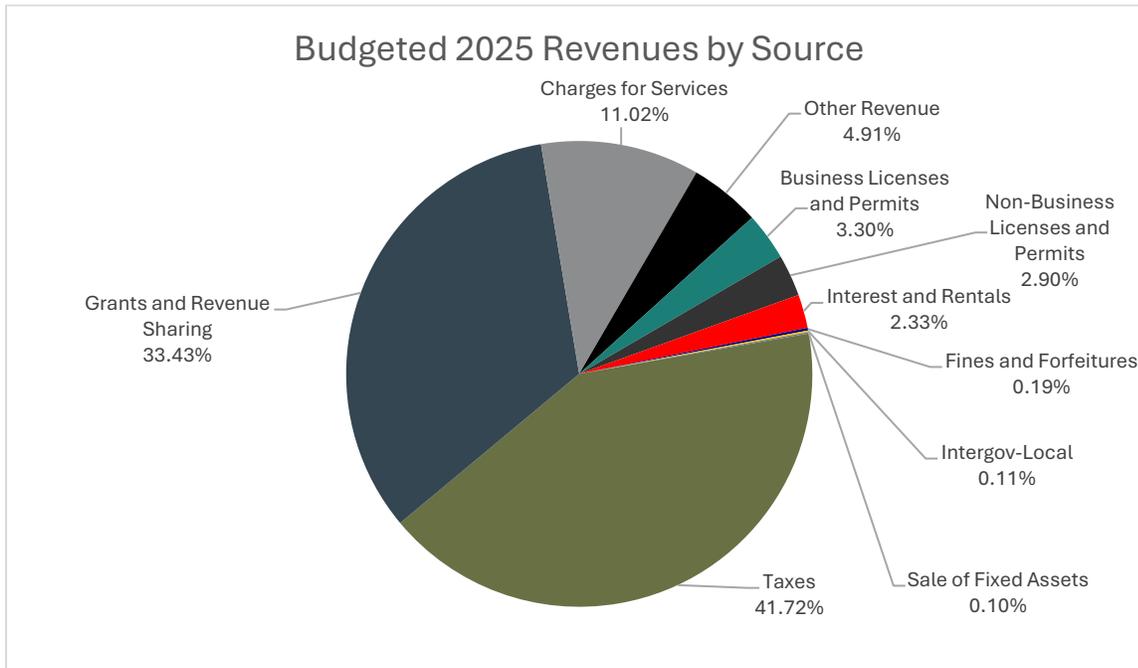
Non-Spendable Fund Balance, Prepaid Expenses	\$100,000.00
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$700,000.00
Restricted Fund Balance	\$965,381.52
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Sidewalk Installations	\$188,000.00
Cemetery Improvements	\$30,000.00
Asphalt Replacement/Repair	\$150,000.00
Ballot Tabulators	\$120,000.00
Light Pole Replacement, Triangle Area	\$100,000.00
Subsequent Year Expenditures over Revenues	\$0.00
Total Assigned Fund Balance	\$588,000.00
Unassigned Fund Balance	\$13,649,692.95
Total Ending Fund Balance, 2026	\$15,313,074.47

2027 Forecasted

Non-Spendable Fund Balance, Prepaid Expenses	\$100,000.00
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$700,000.00
Restricted Fund Balance	\$965,381.52
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Sidewalk Installations	\$288,000.00
Cemetery Improvements	\$45,000.00
Asphalt Replacement/Repair	\$150,000.00
Ballot Tabulators	\$140,000.00
Light Pole Replacement, Triangle Area	\$150,000.00
Subsequent Year Expenditures over Revenues	\$0.00
Total Assigned Fund Balance	\$773,000.00
Unassigned Fund Balance	\$13,507,241.46
Total Ending Fund Balance, 2027	\$15,355,622.98



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	101-000.00-403.000	\$3,408,034.79	\$3,642,738.23	\$3,824,875.14	\$3,924,321.90	\$4,002,808.33
DELQ TAX	101-000.00-412.000	\$7,335.41	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
PYMT IN LIEU OF TAXES	101-000.00-432.000	\$10,029.84	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
TRAILER PARK FEES	101-000.00-434.000	\$6,460.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00
IFT TAX REVENUE	101-000.00-437.000	\$1,915.06	\$1,917.06	\$1,900.00	\$1,900.00	\$1,900.00
DELINQUENT INTEREST & PENALTY	101-000.00-445.005	\$21,922.22	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
PROPERTY TAX ADMIN FEE	101-000.00-447.000	\$572,361.13	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
Total Taxes:		\$4,028,058.45	\$4,296,055.29	\$4,478,175.14	\$4,577,621.90	\$4,656,108.33
Other Revenue						
STREETLIGHT ASSESSMENTS	101-000.00-451.000	\$320,244.94	\$363,160.39	\$408,523.00	\$410,000.00	\$410,000.00
SPECIAL ASSMTS-STREETS	101-000.00-452.000	\$34,088.64	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
SIDEWALK ASSESSMENTS	101-000.00-453.000	\$1,495.00	\$3,000.00	\$0.00	\$5,000.00	\$5,000.00
ELECTION EXPENSE REIMBURSEMENT	101-000.00-676.010	\$0.00	\$114,000.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	101-000.00-677.000	\$1,123.78	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
REFUNDS / REBATE / REIMBURSEMENTS	101-000.00-687.000	\$36,901.03	\$88,000.00	\$88,000.00	\$88,000.00	\$88,000.00
Total Other Revenue:		\$393,853.39	\$599,160.39	\$527,523.00	\$534,000.00	\$534,000.00
Business Licenses and Permits						
CABLE FRANCHISE FEES	101-000.00-477.000	\$319,787.08	\$342,000.00	\$342,000.00	\$342,000.00	\$342,000.00
RETURNABLE LIQ LICENSE FEES	101-000.00-479.000	\$13,572.90	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Total Business Licenses and Permits:		\$333,359.98	\$354,000.00	\$354,000.00	\$354,000.00	\$354,000.00
Non-Business Licenses and Permits						
BUILDING PERMITS	101-000.00-490.000	\$351,449.80	\$150,000.00	\$130,000.00	\$130,000.00	\$130,000.00
SOIL EROSION & SEDIMENT CTRL PERMIT	101-000.00-491.000	\$55,527.78	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
ELECTRICAL PERMIT FEES	101-000.00-492.000	\$94,955.00	\$80,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PLUMBING PERMIT FEES	101-000.00-493.000	\$58,852.50	\$50,000.00	\$40,000.00	\$40,000.00	\$40,000.00
MECHANICAL PERMIT FEES	101-000.00-494.000	\$92,386.00	\$70,000.00	\$55,000.00	\$55,000.00	\$55,000.00
MISC LICENSES, PERMITS & FEES	101-000.00-497.000	\$1,800.00	\$4,080.00	\$4,000.00	\$4,000.00	\$4,000.00
SPECIAL USE PERMITS	101-000.00-614.000	\$6,690.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
BOARD OF APPEALS FEES	101-000.00-615.000	\$1,305.00	\$600.00	\$600.00	\$600.00	\$600.00
REZONING APPLICATION FEES	101-000.00-619.000	\$0.00	\$1,166.00	\$0.00	\$0.00	\$0.00
ZONING CERTIFICATION	101-000.00-619.010	\$200.00	\$350.00	\$100.00	\$100.00	\$100.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Total Non-Business Licenses and Permits:		\$663,166.08	\$387,696.00	\$311,200.00	\$311,200.00	\$311,200.00
Grants and Revenue Sharing						
FEDERAL GRANTS	101-000.00-503.000	\$47,783.33	\$42,448.33	\$514,814.84	\$33,024.97	\$28,010.71
LOCAL COMMUNITY STABILIZATION	101-000.00-573.000	\$63,702.33	\$94,258.50	\$90,000.00	\$90,000.00	\$90,000.00
STATE REV SHAR-SALES CONSTIT.	101-000.00-574.020	\$2,992,862.00	\$2,947,479.00	\$2,859,290.00	\$2,800,000.00	\$2,800,000.00
STATE REV SHAR-SALES STATUTORY	101-000.00-574.021	\$100,417.00	\$105,950.00	\$108,030.00	\$100,000.00	\$100,000.00
STATE SHARED REV-RIGHT OF WAY	101-000.00-574.040	\$19,022.04	\$16,079.23	\$16,000.00	\$16,000.00	\$16,000.00
Total Grants and Revenue Sharing:		\$3,223,786.70	\$3,206,215.06	\$3,588,134.84	\$3,039,024.97	\$3,034,010.71
Intergov-Local						
INTERGOVERNMENTAL REVENUE	101-000.00-581.000	\$130,225.00	\$127,612.50	\$0.00	\$0.00	\$0.00
DISTRICT LIBRARY CONTRIBUTIONS	101-000.00-587.000	\$12,372.06	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Total Intergov-Local:		\$142,597.06	\$139,612.50	\$12,000.00	\$12,000.00	\$12,000.00
Charges for Service						
RENTAL REGISTRATION & INSPECT	101-000.00-620.000	\$147,837.45	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00
SITE PLAN REVIEW FEES	101-000.00-628.000	\$12,140.00	\$5,360.00	\$5,000.00	\$5,000.00	\$5,000.00
CEMETERY - BURIAL FEES	101-000.00-634.000	\$31,458.00	\$25,000.00	\$25,000.00	\$30,000.00	\$30,000.00
PASSPORT FEES	101-000.00-636.000	\$65,747.90	\$40,000.00	\$55,000.00	\$55,000.00	\$60,000.00
CEMETERY-LOT SALES	101-000.00-643.000	\$20,500.00	\$30,000.00	\$20,000.00	\$25,000.00	\$25,000.00
XFER IN FROM PARK FUND: GF SUPPORT ALLOC	101-000.00-699.208	\$0.00	\$516,873.47	\$546,322.20	\$574,106.34	\$601,106.37
XFER IN FROM SEWR FUND: GF SUPPORT ALLOC	101-000.00-699.590	\$383,040.00	\$403,350.00	\$421,020.00	\$433,650.00	\$446,660.00
Total Charges for Services:		\$660,723.35	\$1,130,583.47	\$1,182,342.20	\$1,232,756.34	\$1,277,766.37
Fines and Forfeitures						
CODE ENFORCEMENT REVENUE	101-000.00-657.000	\$21,498.01	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Fines and Forfeitures:		\$21,498.01	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS-GOV	101-000.00-693.000	\$0.00	\$10,870.00	\$10,500.00	\$0.00	\$0.00
Total Sale of Fixed Assets:		\$ 0.00	\$10,870.00	\$10,500.00	\$ 0.00	\$ 0.00
Interest and Rentals						
INTEREST	101-000.00-665.000	\$496,731.69	\$400,000.00	\$250,000.00	\$200,000.00	\$100,000.00
INVESTMENT GAINS & LOSSES	101-000.00-669.000	\$297,364.29	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest and Rentals:		\$794,095.98	\$400,000.00	\$250,000.00	\$200,000.00	\$100,000.00
Bond/Lease Proceeds						
LOAN PROCEEDS - SOLAR PANELS	101-000.00-969.120	\$2,295,926.50	\$0.00	\$0.00	\$0.00	\$0.00
Total Bond/Lease Proceeds:		\$2,295,926.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Revenue Source:		\$12,557,065.50	\$10,544,192.71	\$10,733,875.18	\$10,280,603.21	\$10,299,085.41



Legislative

Summary

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 2025 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. Be a leader in the innovative delivery of Township Services to the community, while prioritizing Environmental Sustainability when feasible.

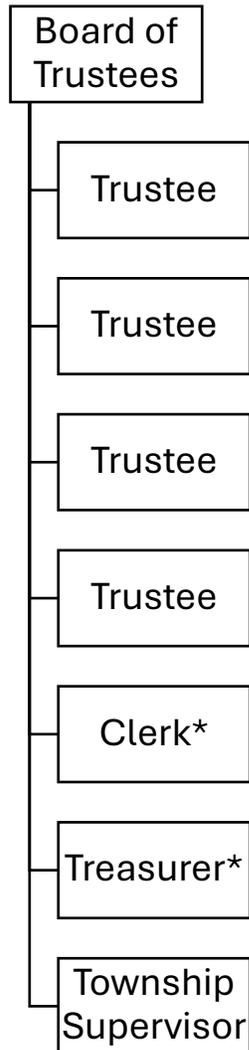
Resources Needed

The attached year 2025 budget requests expenditures of \$128,646, an increase of \$10,740 from the 2024 projected actual expenditures. This budget includes continued memberships in Michigan Townships Association, Holt/Diamondale School Business Alliance, Michigan Municipal League, and the Lansing Economic Area Partnership.

The 2026 forecasted budget is currently suggesting total departmental expenditures of \$153,451, which would be a 19.3% increase from 2025. In 2027, the department forecasts expenditures in the amount of \$138,486 which is a 9.8% projected decrease from 2026. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to plan for the future more effectively.



Organizational Chart



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



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
BOARD OF TRUSTEES-SALARY	101-101.00-707.000	\$76,366.42	\$81,711.70	\$85,798.42	\$90,088.38	\$94,592.79
SOCIAL SECURITY/MEDICARE	101-101.00-715.000	\$5,084.42	\$5,440.29	\$5,712.40	\$5,998.03	\$6,297.93
LIFE INSURANCE	101-101.00-717.000	\$316.70	\$264.00	\$252.00	\$252.00	\$252.00
PENSION CONTRIBUTION	101-101.00-718.000	\$366.60	\$373.56	\$411.86	\$432.45	\$454.07
WORKERS COMP	101-101.00-724.000	\$94.96	\$176.79	\$171.60	\$180.18	\$189.19
MEMBERSHIPS, DUES, SUBS	101-101.00-802.000	\$35,677.14	\$26,940.00	\$31,700.00	\$31,900.00	\$32,100.00
CONTRACTUAL SERVICES	101-101.00-818.000	\$2,400.00	\$0.00	\$0.00	\$20,000.00	\$0.00
MISCELLANEOUS	101-101.00-956.000	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
EDUCATION & TRAINING	101-101.00-960.000	\$25.00	\$2,000.00	\$3,600.00	\$3,600.00	\$3,600.00
Total Expense Objects:		\$120,331.24	\$117,906.34	\$128,646.28	\$153,451.03	\$138,485.97

Performance Indicators

	2019	2020	2021	2022	2023
Committee of the Whole Meetings	15	4	18	10	5
Regular Board Meetings	17	14	19	15	17
Joint Board Meetings	1	0	0	0	2
Special Board Meetings	0	1	1	0	2
Budget Meetings	2	1	2	4	2
Agenda Items Presented/Acted Upon	278	203	280	237	227
Agenda Pages Reviewed	2,263	2,408	2,466	2,050	2,466



Manager's Department

Summary

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 2025 Goals

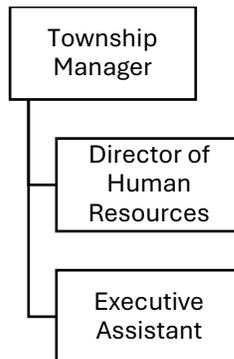
1. Review and update policies and personnel manuals.
2. Collaborate with the Holt Public School district and other partners, as appropriate, on potential reuse opportunities for Hope Middle School.
 - Reuse opportunities must be economically viable and sustainable for the long term.
 - Does not duplicate services or resources available elsewhere.
3. Continue to facilitate exploration and implementation of quality development within the economic opportunity properties, as outlined in the 2023 Master Plan.
4. Continue to implement the Diversity, Equity, and Inclusion Plan.
5. Work with the Downtown Development Authority (DDA) to grow and preserve our tax base.
6. Recruit and retain employees that can best meet the needs of our Township departments. Evaluate current and future Township-wide staffing needs with an eye towards succession planning. Continue to evaluate township-wide salary and benefits.
7. Continue to incorporate the Capital Improvement Plan into the annual budget and prepare and implement Township budgets on an annual basis.

Resources Needed

The 2025 budget requests expenditures of \$645,340, which is an increase of \$40,949 from 2024 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 2026 forecasted budget is currently suggesting total departmental expenditures of \$667,844, which is a 3.5% increase. In 2027, the department forecasts expenditures in the amount of \$691,592 which is a 3.6% increase over 2026 due primarily to inflationary factors. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to plan for the future more effectively.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-172.00-703.000	\$286,796.74	\$305,854.26	\$333,046.90	\$349,699.25	\$367,184.20
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	\$21,935.79	\$25,470.96	\$27,832.75	\$29,174.67	\$30,583.67
HEALTH INSURANCE	101-172.00-716.000	\$55,190.77	\$60,605.68	\$65,444.94	\$65,444.94	\$65,444.94
DENTAL INSURANCE	101-172.00-716.010	\$4,109.76	\$4,417.92	\$4,249.44	\$4,249.44	\$4,249.44
LIFE INSURANCE	101-172.00-717.000	\$1,571.28	\$1,689.36	\$1,852.37	\$1,852.37	\$1,852.37
PENSION CONTRIBUTION	101-172.00-718.000	\$35,887.01	\$39,994.22	\$43,853.36	\$46,046.02	\$48,348.32
DISABILITY INSURANCE	101-172.00-719.000	\$2,440.32	\$2,847.59	\$3,122.36	\$3,278.48	\$3,442.40
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	\$621.27	\$1,531.07	\$1,662.65	\$1,745.79	\$1,833.08
OFFICE SUPPLIES	101-172.00-726.000	\$3,108.39	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00
LEGAL FEES	101-172.00-801.000	\$2,400.00	\$2,520.00	\$2,595.60	\$2,673.47	\$2,753.67
RETIREMENT ACCOUNT PLAN REVIEW	101-172.00-801.001	\$4,625.55	\$6,900.00	\$7,200.00	\$7,200.00	\$7,200.00
MEMBERSHIPS,DUES,SUBS	101-172.00-802.000	\$980.92	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00
INSURANCE & BONDS	101-172.00-810.000	\$44,910.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
CONTRACTUAL SERVICES	101-172.00-818.000	\$49,308.84	\$55,910.00	\$55,930.00	\$55,930.00	\$55,950.00
TELEPHONE/COMMUNICATIONS	101-172.00-853.000	\$1,362.87	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
RETIREMT BENEFITS - RETIREES	101-172.00-874.000	\$22,656.48	\$24,200.00	\$26,100.00	\$28,100.00	\$30,300.00
MISCELLANEOUS	101-172.00-956.000	\$3,604.87	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00
EDUCATION & TRAINING	101-172.00-960.000	\$1,196.70	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00
Total Expense Objects:		\$551,507.68	\$604,391.06	\$645,340.36	\$667,844.42	\$691,592.09

Performance Indicators

Township Board

	2019	2020	2021	2022	2023
Number of Township Board Meetings Attended	17	15	19	25	17
Number of Township Board Agenda Items Prepared	278	203	280	237	227
Number of Township Budget Meetings Held (both with staff and the Township Board)	14	14	14	16	16



Staff Development

	2019	2020	2021	2022	2023
Number of Department Head Staff Meetings Held	7	5	9	4	5
Number of Employee Staff Meetings Held	3	4	4	4	4

Personnel

	2019	2020	2021	2022	2023
Number of Full-Time Job Postings	9	6	11	9	9
Number of Part-Time Job Postings	0	1	0	2	3
Number of Full-Time Employees Hired	7	6	9	12	11
Number of Part-Time Employees Hired	0	0	0	2	2
Number of Full-Time Employees Separated	7	8	12	8	7
Number of Part-Time Employees Separated	1	1	0	0	1

Benefits

	2019	2020	2021	2022	2023
Number of Full-Time Employees Enrolled in Health Insurance					
Family Coverage	17	16	17	16	24
Two-Party Coverage	7	10	12	8	8
Single-Party Coverage	19	16	17	18	16
Retiree Coverage	18	18	18	20	21
Number of Full-Time Employees Enrolled in Dental Insurance					
Family Coverage	28	24	25	26	26
Two-Party Coverage	13	17	17	13	16
Single-Party Coverage	18	15	15	15	15
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	18	17	16	19	18
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	4	5	6	9	8
Number of Retirees Receiving Payment in Lieu of Health Insurance	1	2	2	2	2



Risk Management

	2019	2020	2021	2022	2023
Total Number of Recordable Work-Related Injuries and Illnesses	5	6	3	5	3
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	85	30	10	6	0



Accounting Department

Summary

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 conducted 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 2025 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. Review accounting procedures, and ensure any outdated policies are updated.
5. Develop any new accounting procedures necessary as determined by department leadership.
6. Continuing transitioning accounting processes to paperless.

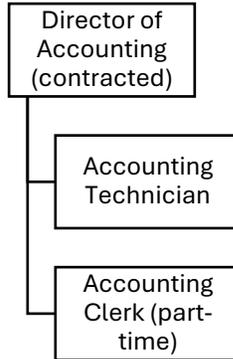
Resources Needed

The fiscal year 2025 budget request is for \$259,935. That is an increase of \$34,565 from the projected 2024 budget. The 2025 budget includes a contracted Accounting Director, a full-time Accounting Technician, and a part-time Accounting Clerk. The 2025 budget continues to include a portion of salary expenses from the Manager's Office, which is where the payroll process is currently performed.

The 2026 and 2027 forecasted expenditures are \$271,348 and \$290,690, respectively. These are slightly increased over the 2025 budget due to expected cost of living adjustments and other inflationary factors.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-191.00-703.000	\$104,883.87	\$91,254.30	\$108,929.48	\$118,766.62	\$129,297.30
PART TIME HELP	101-191.00-703.005	\$39,180.56	\$27,641.95	\$29,023.18	\$30,474.33	\$31,998.05
SOCIAL SECURITY/MEDICARE	101-191.00-715.000	\$8,776.47	\$6,303.15	\$7,393.78	\$8,099.35	\$8,855.63
HEALTH INSURANCE	101-191.00-716.000	\$20,653.70	\$21,151.44	\$26,383.92	\$26,383.92	\$26,383.92
DENTAL INSURANCE	101-191.00-716.010	\$802.38	\$887.16	\$853.32	\$853.32	\$853.32
LIFE INSURANCE	101-191.00-717.000	\$428.98	\$407.38	\$481.27	\$481.27	\$481.27
PENSION CONTRIBUTION	101-191.00-718.000	\$10,873.64	\$10,473.61	\$12,264.39	\$13,426.44	\$14,671.81
DISABILITY INSURANCE	101-191.00-719.000	\$571.47	\$686.68	\$811.23	\$890.87	\$976.28
WORKERS COMP	101-191.00-724.000	\$190.93	\$387.75	\$450.01	\$483.12	\$524.26
OFFICE SUPPLIES	101-191.00-726.000	\$1,936.07	\$2,700.00	\$2,475.00	\$2,500.00	\$2,525.00
MEMBERSHIPS, DUES, SUBS	101-191.00-802.000	\$355.00	\$688.00	\$698.00	\$724.00	\$724.00
AUDIT FEES	101-191.00-807.000	\$7,700.00	\$8,750.00	\$10,000.00	\$8,000.00	\$8,500.00
CONTRACTUAL SERVICES	101-191.00-818.000	\$26,651.00	\$44,850.00	\$50,362.50	\$49,630.63	\$55,359.66
RETIREMENT BENEFITS TO RETIREES	101-191.00-874.000	\$3,556.98	\$5,100.00	\$5,500.00	\$6,000.00	\$6,500.00
MISCELLANEOUS	101-191.00-956.000	\$133.97	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-191.00-960.000	\$1,713.87	\$3,589.00	\$3,809.00	\$4,134.00	\$2,539.00
Total Expense Objects:		\$228,408.89	\$225,370.42	\$259,935.08	\$271,347.86	\$290,689.50

Performance Indicators

	2019	2020	2021	2022	2023
Number of manual journal entries	745	747	725	794	988
Percent of time that bank statements are reconciled to general ledger cash balances within 30 days of receipt of bank statement	100%	100%	100%	100%	100%
Number of bank reconciliations	168	187	158	190	197
Number of W-2's processed	162	344	317	274	148
Number of payroll checks processed	478	622	260	439	186
Number of payroll direct deposits	2,453	2,470	2,474	2,474	2,552
Number of purchase orders processed	272	227	243	234	275
Number of accounts payable checks processed (not including voids)	1,980	1,579	1,506	1,491	1,340
Number of accounts payable e-checks processed	676	606	713	781	984



	2019	2020	2021	2022	2023
Number of accounts payable checks voided (not including checks voided by system)	24	26	24	23	32
Percent general fund departments at or below budget	100%	100%	100%	100%	75%
Budget amendments prepared	3	2	2	3	2
Per Auditor opinion, the financial statements present fairly the financial position of the Township	Yes	Yes	Yes	Yes	Yes



Clerk's Office

Summary

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 the 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 2025 Goals

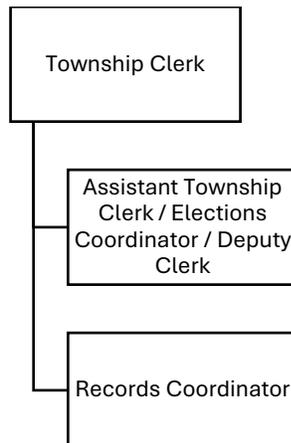
1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Create manuals for Clerk Office functions.
4. Implement interactive mapping for Township cemeteries with links to file information.

Resources Needed

The 2025 budget shows 2024 projected expenditures to be \$405,316, an increase of \$18,843 from 2024 budgeted expenditures. 2025 requested expenditures are \$462,140. This increase is due to cost-of-living salary increases, including the planned hiring of a part-time employee, and an increase in postage for passports. The 2026 forecasted budget is currently suggesting total departmental expenditures of \$492,521. In 2027, the department forecasts expenditures in the amount of \$512,973. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps plan for the future.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-215.00-703.000	\$223,611.00	\$203,906.25	\$224,742.45	\$239,674.41	\$255,308.94
PART TIME HELP	101-215.00-703.005	\$0.00	\$0.00	\$23,806.32	\$26,188.75	\$28,751.02
OVERTIME	101-215.00-703.010	\$0.00	\$10,000.00	\$0.00	\$6,000.00	\$0.00
DEPUTY SALARY	101-215.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
SOCIAL SECURITY/MEDICARE	101-215.00-715.000	\$16,917.70	\$16,258.26	\$20,280.47	\$21,665.77	\$23,123.17
HEALTH INSURANCE	101-215.00-716.000	\$51,505.42	\$54,179.28	\$61,831.39	\$61,831.39	\$61,831.39
DENTAL INSURANCE	101-215.00-716.010	\$2,546.39	\$2,779.80	\$2,689.80	\$2,689.80	\$2,689.80
LIFE INSURANCE	101-215.00-717.000	\$949.43	\$1,076.62	\$1,186.64	\$1,186.64	\$1,186.64
PENSION CONTRIBUTION	101-215.00-718.000	\$23,302.00	\$25,488.28	\$29,045.06	\$31,006.85	\$33,063.66
DISABILITY INSURANCE	101-215.00-719.000	\$1,474.29	\$1,814.77	\$2,000.21	\$2,133.10	\$2,272.25
WORKERS COMP	101-215.00-724.000	\$376.72	\$602.94	\$809.53	\$857.21	\$919.76
OFFICE SUPPLIES	101-215.00-726.000	\$2,086.02	\$2,800.00	\$3,000.00	\$3,000.00	\$3,200.00
MATERIAL & SUPPLIES	101-215.00-740.000	\$940.77	\$2,500.00	\$2,800.00	\$2,800.00	\$3,000.00
LEGAL FEES	101-215.00-801.000	\$1,200.00	\$1,260.00	\$1,297.80	\$1,336.73	\$1,376.84
POSTAGE	101-215.00-803.000	\$6,126.92	\$6,800.00	\$7,500.00	\$7,500.00	\$8,000.00
POSTAGE-PASSPORTS	101-215.00-803.001	\$2,565.90	\$6,500.00	\$7,000.00	\$7,000.00	\$7,200.00
CODIFICATION OF TWP ORDINANCES	101-215.00-817.000	\$850.00	\$6,500.00	\$7,500.00	\$8,000.00	\$8,000.00
CONTRACTUAL SERVICES	101-215.00-818.000	\$7,876.05	\$10,900.00	\$11,400.00	\$11,400.00	\$11,600.00
TELEPHONE/COMMUNICATIONS	101-215.00-853.000	\$1,534.90	\$1,500.00	\$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	\$40,818.01	\$30,600.00	\$32,900.00	\$35,400.00	\$38,100.00
PUBLISHING/LEGAL NOTICES	101-215.00-902.000	\$4,294.40	\$7,000.00	\$8,000.00	\$8,500.00	\$8,500.00
OFFICE EQUIPMENT LEASE	101-215.00-941.000	\$1,431.45	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MISCELLANEOUS	101-215.00-956.000	\$4,172.10	\$3,000.00	\$2,000.00	\$2,000.00	\$2,500.00
EDUCATION & TRAINING	101-215.00-960.000	\$3,884.59	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00
Total Expense Objects:		\$402,464.06	\$405,316.20	\$462,139.67	\$492,520.65	\$512,973.46

Performance Indicators

FOIA Requests

	2019	2020	2021	2022	2023
Freedom of Information Act Requests	75	73	81	92	67



Notary Public

	2019	2020	2021	2022	2023
Notary Customers	425	350	410	67	117

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.

	2019	2020	2021	2022	2023
Board, Committee, and Special Meetings	37	19	41	27	30

Legal Notices

	2019	2020	2021	2022	2023
Legal Notices Published by Clerk's Office	45	34	26	28	28

Transient Sales Licenses

	2019	2020	2021	2022	2023
Transient Sale Licenses Issued	9	2	3	4	1

Passport Services

	2019	2020	2021	2022	2023
Passport Applications Processed	752	295	742	868	1,421
Passport Photos Taken	907	381	874	1,037	1,587
Passport Service Revenue	\$32,657	\$13,234	\$29,649	\$36,460	\$57,336



Cemetery

	2019	2020	2021	2022	2023
Total Interments	44	61	66	43	50
Regular	37	24	37	21	26
Cremation	24	16	29	21	22
Columbarium	0	2	0	1	2
Plots Sold	44	45	56	42	20
Niches Sold	0	0	0	0	0
Foundation Orders Processed	32	25	50	36	38
Plots Sold to Township	3	0	1	0	0
Cemetery Revenue	\$74,435	\$61,854	\$90,286	\$67,030	\$51,958



Information Technology

Summary

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 2025 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.
5. Replace CSC server and data storage system.

Resources Needed

The attached year 2025 budget reflects expenditures of \$410,231, an increase of \$85,210 from the 2024 projected budget expenditure of \$325,020. The increase reflects the cost to replace and upgrade our server and data storage at the CSC. The 2025 budget includes two capital improvement projects: the aforementioned server replacement and the acquisition of updated aerial imagery for our GIS system. The 2026 projected budget includes no capital improvement projects and is estimated to be \$346,909.

Organizational Chart

Director of
Information
Technology



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-228.00-703.000	\$97,855.57	\$104,774.57	\$110,012.45	\$115,513.07	\$121,288.72
SOCIAL SECURITY/MEDICARE	101-228.00-715.000	\$7,214.64	\$8,015.25	\$8,415.95	\$8,836.75	\$9,278.59
HEALTH INSURANCE	101-228.00-716.000	\$23,538.94	\$28,827.84	\$31,247.47	\$31,247.47	\$31,247.47
DENTAL INSURANCE	101-228.00-716.010	\$825.24	\$1,472.64	\$1,416.48	\$1,416.48	\$1,416.48
LIFE INSURANCE	101-228.00-717.000	\$474.00	\$553.21	\$580.87	\$580.87	\$580.87
PENSION CONTRIBUTION	101-228.00-718.000	\$12,231.92	\$13,096.82	\$13,751.56	\$14,439.13	\$15,161.09
DISABILITY INSURANCE	101-228.00-719.000	\$736.08	\$932.49	\$979.11	\$1,028.07	\$1,079.47
WORKERS COMP	101-228.00-724.000	\$194.47	\$387.67	\$407.05	\$427.40	\$448.77
OFFICE SUPPLIES	101-228.00-726.000	\$316.86	\$610.00	\$620.00	\$620.00	\$620.00
MATERIAL & SUPPLIES	101-228.00-740.000	\$6,459.07	\$8,000.00	\$8,000.00	\$8,000.00	\$8,500.00
CONTRACTUAL SERVICES	101-228.00-818.000	\$57,155.70	\$72,200.00	\$75,200.00	\$77,200.00	\$78,200.00
TELEPHONE/COMMUNICATIONS	101-228.00-853.000	\$7.15	\$0.00	\$0.00	\$0.00	\$0.00
HARDWARE MAINTENANCE	101-228.00-930.001	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
COMPUTER EQUIPMENT	101-228.00-930.025	\$10,922.54	\$25,400.00	\$22,000.00	\$22,000.00	\$22,000.00
COMPUTER SOFTWARE MAINTENANCE	101-228.00-930.030	\$69,223.09	\$54,150.00	\$57,000.00	\$59,000.00	\$61,050.00
COMPUTER PROGRAM CHANGES	101-228.00-932.000	\$709.02	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
MISCELLANEOUS	101-228.00-956.000	\$58.00	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-228.00-960.000	\$795.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
CAPITAL OUTLAY	101-228.00-970.000	\$0.00	\$0.00	\$74,000.00	\$0.00	\$0.00
Total Expense Objects:		\$288,717.29	\$325,020.49	\$410,230.93	\$346,909.23	\$357,471.45

Performance Indicators

Hours lost due to computer-related failures:

- 05/14/2024: 12 hours total
 - Power at the community service center was impacted and not restored until the evening.

Network/Server up-time:

- 05/14/2024: 12 hours total
 - Power at the community service center was impacted and not restored until the evening.

Data breaches due to a cyber security event:

- None.

Hours lost due to a cyber security event:

- None.



Treasurer's Office

Summary

Purpose or Objective of this Department:

Treasury serves as the custodian of all Township funds. We receive, receipt, deposit and transfer all Township monies and as the Chief Investment Officers we see to it that surplus funds are invested, safe and available when needed.

Activities of this Department

This activity completes cash receipting, monthly sewer billing and collection, as well as real and personal property tax billing, collection, and revenue disbursement which includes industrial facilities taxes, and payment in lieu of tax agreements, maintaining and collecting special assessment district rolls and delinquent personal property tax rolls as well.

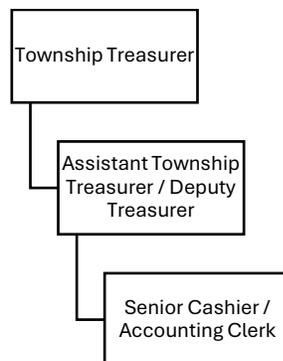
Year 2025 Goals

1. Continue to seek investments that preserve the 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 2025 budget requests expenditures of \$361,850. This is a decrease of \$20,758 from 2024 projected. This budget reflects a part-time treasurer, full-time assistant treasurer, full-time senior account clerk, and shared part-time floater with the Clerk's Office. The 2026 and 2027 budget forecast include modest increases for payroll and benefits. We do not foresee any capital expenditures in the Treasurer's department for 2026 and 2027.

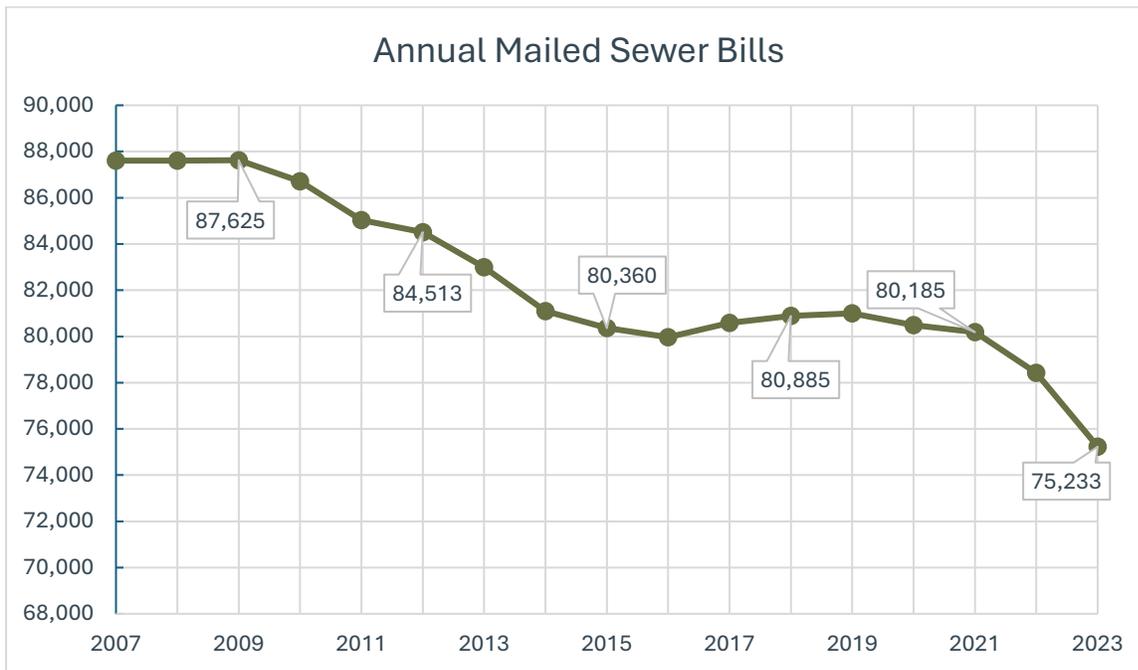
Organizational Chart

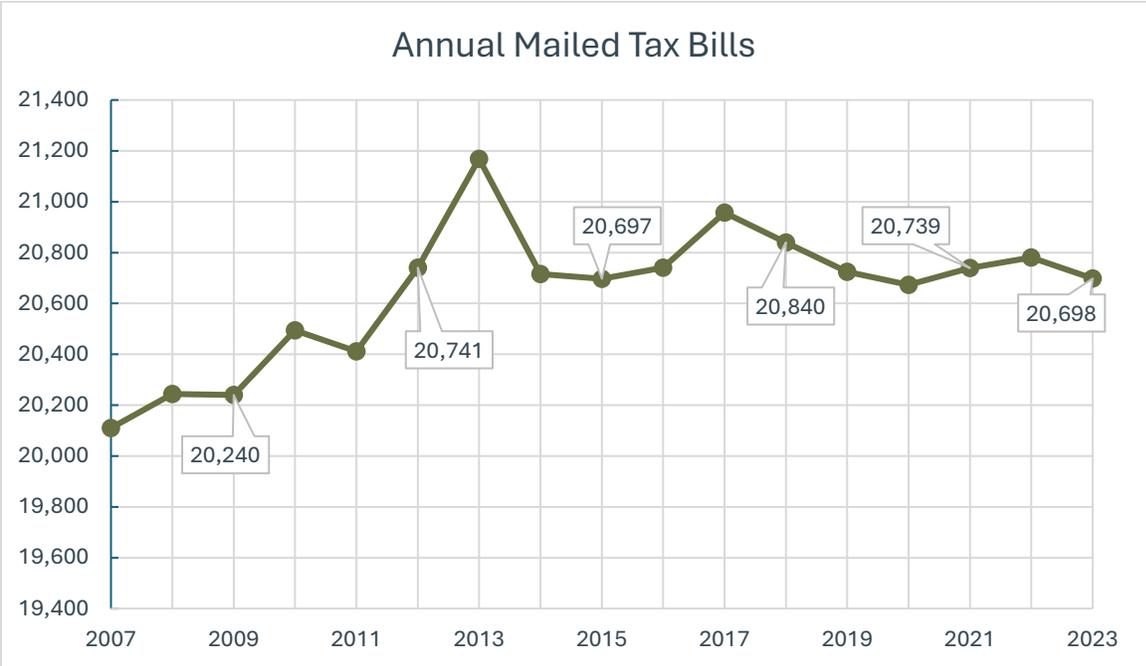
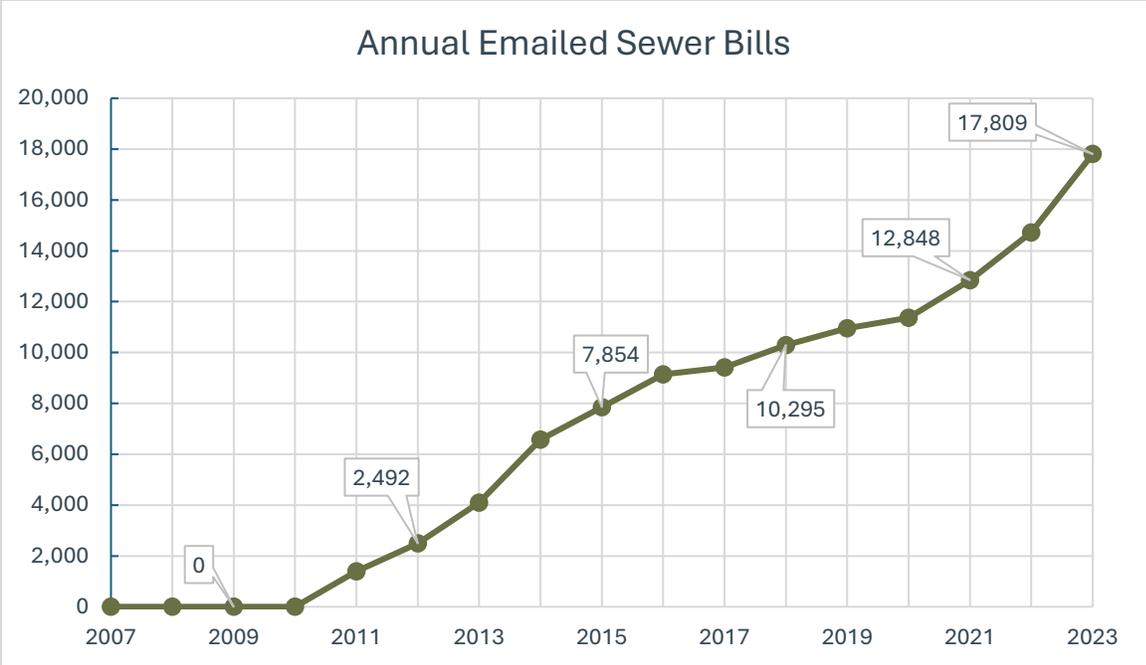


Detailed Budgeted Expenditures

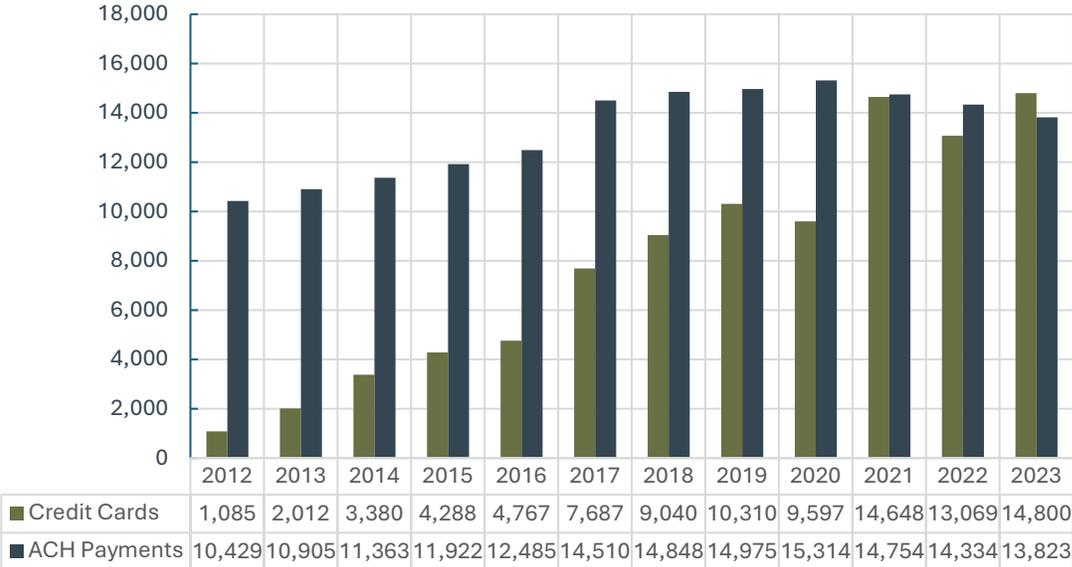
Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-253.00-703.000	\$160,195.25	\$172,555.62	\$172,024.91	\$184,497.21	\$197,814.97
DEPUTY SALARY	101-253.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
PART TIME HELP	101-253.00-703.005	\$33,813.48	\$15,307.48	\$32,935.44	\$33,729.58	\$34,583.67
SOCIAL SECURITY/MEDICARE	101-253.00-715.000	\$13,446.01	\$14,431.25	\$11,551.10	\$12,409.49	\$13,327.77
HEALTH INSURANCE	101-253.00-716.000	\$14,003.62	\$39,801.94	\$43,053.34	\$43,053.34	\$43,053.34
DENTAL INSURANCE	101-253.00-716.010	\$860.28	\$1,934.60	\$1,871.76	\$1,871.76	\$1,871.76
LIFE INSURANCE	101-253.00-717.000	\$692.88	\$815.98	\$795.62	\$795.62	\$795.62
PENSION CONTRIBUTION	101-253.00-718.000	\$17,412.94	\$18,908.30	\$21,503.11	\$23,062.15	\$24,726.87
DISABILITY INSURANCE	101-253.00-719.000	\$1,075.92	\$1,286.44	\$1,531.02	\$1,642.03	\$1,760.55
WORKERS COMP	101-253.00-724.000	\$438.80	\$702.46	\$583.99	\$627.51	\$674.03
OFFICE SUPPLIES	101-253.00-726.000	\$2,668.25	\$5,000.00	\$6,000.00	\$5,100.00	\$5,100.00
MEMBERSHIPS,DUES,SUBS	101-253.00-802.000	\$199.00	\$198.00	\$250.00	\$250.00	\$250.00
COURT FILING/SERVICE FEES	101-253.00-815.000	\$0.00	\$927.50	\$2,000.00	\$2,000.00	\$2,000.00
CONTRACTUAL SERVICES	101-253.00-818.000	\$10,910.48	\$12,800.00	\$13,000.00	\$13,000.00	\$13,000.00
MILEAGE	101-253.00-870.000	\$39.95	\$250.00	\$250.00	\$250.00	\$250.00
RETIREMENT BENEFITS TO RETIREES	101-253.00-874.000	\$15,329.11	\$17,800.00	\$19,200.00	\$20,700.00	\$22,300.00
TAX BILL PRINTING	101-253.00-902.253	\$17,489.13	\$19,000.00	\$20,000.00	\$22,000.00	\$22,000.00
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	\$488.40	\$5,500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-253.00-960.000	\$2,716.64	\$3,873.00	\$4,800.00	\$4,800.00	\$4,800.00
TAX ADJUSTMENTS TO COUNTY/TWP	101-253.00-964.000	\$1,398.47	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Expense Objects:		\$297,178.61	\$341,092.57	\$361,850.30	\$380,288.70	\$398,808.60

Performance Indicators

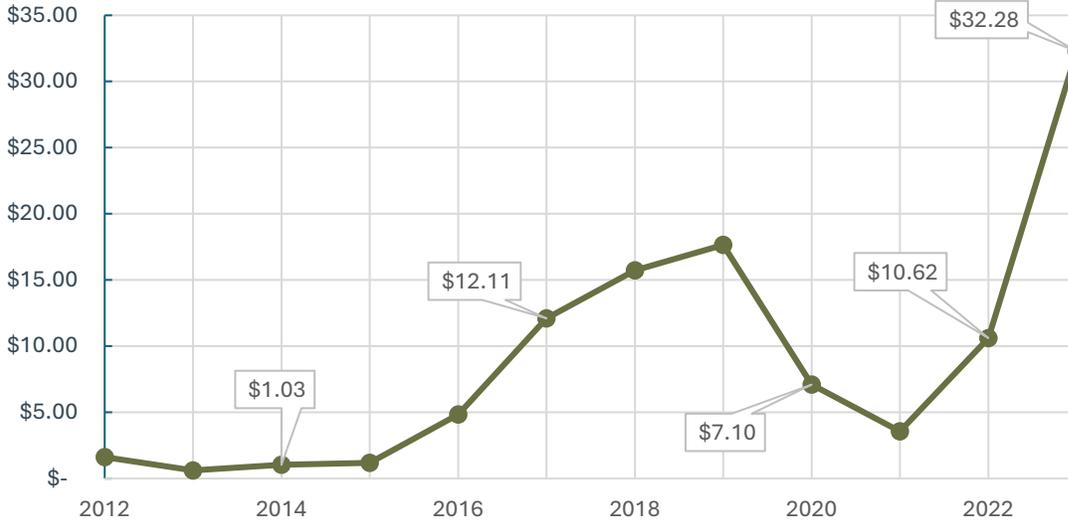




Number of ACH and Credit Card Payments



Interest Earned per \$1,000 Unassigned Fund Balance (General Fund)



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

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



Assessing Department

Summary

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, as needed.

Year 2025 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 the Assessing Department's section of the Delhi Township website, as needed, in order to increase accessibility of property assessments information to enhance taxpayer understanding.
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. In the interest of increasing flexibility in delivering department services and prioritizing safety and security of our staff, we shall continue our hybrid reinspection program of 20% of parcels, continuing use of Data Verification Questionnaires and accompanying letters to explain Assessing practices.
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.
9. In keeping with the Board's goals of environmental sustainability, we have integrated and will continue the use of a tablet and software program for use in the field to assist in rapid data collection and integration into our BS&A software, saving paper and time to acquire the necessary information to ensure fair and equitable assessments.



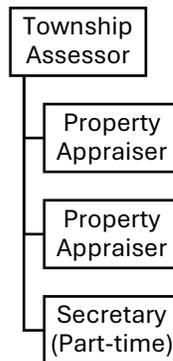
Resources Needed

The attached year 2025 budget requests expenditures of \$510,209. The budget reflects three full-time employees, as well as a part-time Secretary to meet the Department’s goals. The 2026 forecasted budget currently proposes a total departmental expenditure of \$531,576. This is a slight increase over 2025 and primarily due to anticipated increases in employee salary and benefit costs. For 2027 the budget forecasts a suggested expenditure of \$556,533. This again is largely due to employee salary and benefit cost increases. There are no notable increases in other areas of the Assessing function.

Resources Available

The 2024 township tax administration fee of 1% is estimated to be \$600,000, which is sufficient to fully fund the assessing function.

Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-257.00-703.000	\$216,726.80	\$238,533.13	\$250,478.59	\$263,002.53	\$276,152.64
PART TIME HELP	101-257.00-703.005	\$12,857.82	\$28,807.61	\$31,118.14	\$34,256.41	\$37,639.06
OVERTIME	101-257.00-703.010	\$950.51	\$121.00	\$2,380.10	\$2,380.10	\$2,400.00
BOARD OF REVIEW	101-257.00-708.000	\$1,260.00	\$1,500.00	\$2,700.00	\$2,700.00	\$2,700.00
SOCIAL SECURITY/MEDICARE	101-257.00-715.000	\$16,653.07	\$18,986.78	\$19,934.13	\$20,937.71	\$21,992.74
HEALTH INSURANCE	101-257.00-716.000	\$36,832.62	\$36,210.68	\$48,503.34	\$48,503.34	\$48,503.34
DENTAL INSURANCE	101-257.00-716.010	\$3,565.08	\$3,832.44	\$3,686.28	\$3,686.28	\$3,686.28
LIFE INSURANCE	101-257.00-717.000	\$1,141.92	\$1,259.45	\$1,322.53	\$1,322.53	\$1,322.53
PENSION CONTRIBUTION	101-257.00-718.000	\$27,428.96	\$30,680.87	\$32,243.37	\$33,903.01	\$35,648.25
DISABILITY INSURANCE	101-257.00-719.000	\$1,773.36	\$2,122.95	\$2,229.26	\$2,340.72	\$2,457.76
WORKERS COMP	101-257.00-724.000	\$742.28	\$1,561.63	\$1,654.67	\$1,731.06	\$1,823.80
OFFICE SUPPLIES	101-257.00-726.000	\$1,368.26	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
GASOLINE	101-257.00-730.000	\$467.47	\$1,200.00	\$1,600.00	\$1,600.00	\$1,600.00
MATERIAL & SUPPLIES	101-257.00-740.000	\$3,877.60	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
LEGAL FEES	101-257.00-801.000	\$41,100.00	\$43,800.00	\$45,114.00	\$46,467.42	\$47,861.44
MEMBERSHIPS, DUES, SUBS	101-257.00-802.000	\$1,564.52	\$1,320.00	\$1,445.00	\$1,445.00	\$1,445.00
CONTRACTUAL SERVICES	101-257.00-818.000	\$36,113.49	\$31,384.00	\$45,900.00	\$45,900.00	\$45,900.00
TELEPHONE/COMMUNICATION	101-257.00-853.000	\$508.17	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
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	\$6,894.59	\$8,355.00	\$8,650.00	\$8,650.00	\$8,650.00
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	\$396.54	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
MISCELLANEOUS	101-257.00-956.000	\$339.73	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
EDUCATION & TRAINING	101-257.00-960.000	\$3,242.09	\$9,100.00	\$2,600.00	\$4,100.00	\$8,100.00
Total Expense Objects:		\$415,804.88	\$467,425.54	\$510,209.40	\$531,576.11	\$556,532.84



Performance Indicators

Ad Valorem Assessed Value Trend Analysis

	2019	2020	2021	2022	2023	2024
Agricultural	7,388,800	8,724,100	8,647,600	8,725,900	9,005,400	9,222,100
Commercial	165,176,400	173,560,400	191,527,100	200,817,200	229,862,400	243,924,000
Industrial	16,136,600	17,592,300	18,320,500	18,439,000	18,581,500	20,410,600
Residential	673,613,800	714,272,675	752,806,532	800,878,515	893,431,556	995,914,700
Development	0	0	0	0	0	0
Personal	42,231,500	40,270,800	44,864,800	54,792,400	52,558,500	55,423,300
Total	904,547,100	954,420,275	1,016,166,532	1,083,653,015	1,203,439,356	1,324,894,700
Overall Percentage Change	7.01%	5.51%	6.47%	6.64%	11.05%	10.09%

Ad Valorem Taxable Value Trend Analysis

	2019	2020	2021	2022	2023	2024
Agricultural	3,015,574	3,244,201	3,332,502	3,597,404	3,764,116	3,898,644
Commercial	148,399,140	151,806,373	166,337,432	177,252,485	202,837,353	219,053,451
Industrial	15,952,411	16,316,906	17,292,742	17,757,463	18,077,255	19,851,201
Residential	591,919,327	611,390,576	632,366,639	668,190,285	715,423,781	772,407,397
Development	0	0	0	0	0	0
Personal	42,231,500	40,270,800	44,825,980	54,792,400	52,558,500	55,423,300
Total	801,517,952	823,028,856	864,155,295	921,590,037	992,661,005	1,070,633,993
Overall Percentage Change	4.80%	2.68%	5.00%	6.65%	7.71%	7.85%



2023 Processing / Data Entry for 2024 Assessment Roll

	2018	2019	2020	2021	2022	2023
Property Transfer Affidavits & Deeds	1,959	1,541	1,381	1,175	1,035	811
New Sheriff Deeds	20	18	5	4	10	9
Principal Residence Exemptions (PREs)	534	487	402	544	466	386
PRE Rescinds	443	393	463	453	406	299
Local Unit PRE Denials	20	34	1	10	17	24
PP Statements						
Statement Received Timely	177	138	162	156	116	125
Statement Not Received / Estimated	276	329	28	206	217	141
Statement Received Late	3	8	4	4	5	29
Statement Changed by Audit	17	20	33	3	16	5
E-Filed PPS Reviewed					10	
E-Filed Form 5076 Accepted					4	
Form 5076 Accepted	375	448	473	504	528	491
Form 5076 Denied / Received Late	8	8	2	27	16	15
EMPP Form 5278 Received	31	32	29	28	24	24
Field Inspections	198	454	23	50	1,033	1,990
Permit Inspections	71	152	64	125	58	77
Data Verification Questionnaires Mailed			1,663	1,777	1,658	1,739
Data Verification Questionnaires Returned			553	649	458	461
Land Divisions/Combos (New Parcels)	23	26	11	58	53	27
March Board of Review Appeals	145	160	132	112	130	47
July Board of Review Appeals	153	115	116	116	23	18
December Board of Appeals	88	105	67	78	77	10
Full Tribunal Final Judgment Received	0	2	4	0	1	3
Small Claims Final Judgment Received	10	3	2	6	3	2
Prior Year Ongoing MTT's	0	0	1	0	2	0
Withdrawn MTT's	2	0	3	1	0	1
Total Documents Processed/Accts Updated*	4,531	4,455	5,613	6,081	6,354	6,724

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



March Board of Review Appeals

	2019	2020	2021	2022	2023	2024
Agricultural	3	9	4	1	4	0
Residential	38	88	19	16	28	27
Commercial / Industrial	4	2	6	6	13	2
Poverty Exemptions	5	3	4	2	2	0
Disabled Veteran's Exemption	47	63	71	69	76	0*
Personal Property	48	61	25	18	8	18
Other	0	0	3	0	0	0
Total	145	226	132	112	131	47

*Beginning 2024 Board of Review no longer has authority to apply Disabled Veterans' Exemptions.

Michigan Tax Tribunal Dockets Received in 2023

Dockets may contain multiple parcels and multiple assessments under appeal.

Prior year Dockets that are still on-going or settled are not listed.

Appeal Types-New Only	2019	2020	2021	2022	2023
Classification	0	0	0	0	0
Com/Ind	2	8	2	3	3
RES/Other	3	3	6	3	2
Total	5	11	8	6	5

Historic Township Housing Value Analysis

Using True Cash Value

	2019	2020	2021	2022	2023	2024
Low	36,200	28,900	23,000	29,800	32,500	60,200
High	792,800	909,200	926,400	955,000	1,066,600	1,177,000
Average	167,540	177,500	186,765	201,922	220,550	243,757
Median	160,800	170,600	178,200	193,000	211,400	232,200
Mode	126,000	172,000	178,200	135,000	211,600	154,000
Overall Percentage Change	6.60%	5.90%	5.20%	8.10%	9.20%	10.50%

Disabled Veteran Exempt parcels not included for years 2017-2023. Commencing 2024 Veterans' Exemptions were not subtracted from the Ad Valorem roll as it was recognized that this is an exemption from Taxation, not from having an Assessed or Taxable Value.



Disabled Veteran's Exemption Value Analysis

	2019	2020	2021	2022	2023	2024*
Exempt Parcels	55	72	76	79	95	94
True Cash Value	9,344,200	13,829,016	15,746,682	17,748,230	24,066,232	26,720,800
Assessed Value	4,672,100	6,914,508	7,873,341	8,874,115	12,033,116	13,360,400
Taxable Value	5,080,225	5,943,277	6,531,816	7,367,514	9,649,168	10,472,832

*Applied for as of July 12, 2024

2018 - 2023 Values as of closing of all Boards of Review (March, July, and December)

Beginning 2024 Board of Review had no authority to approve Veterans' Exemptions, Exemptions were applied by the Assessor as they were received.



Elections

Summary

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 2025 Goals

1. Continue to educate voters about new automatic ballot list and early voting.
2. Continue voter education projects with use of videos, social media, and email.
3. Continue to recruit new election inspectors.
4. Create manuals for Election duties of the Clerk's Office.
5. Create a new training structure for Election Inspectors that includes both hands-on and online learning.
6. Conduct registration drives at Holt High School and area senior citizen complexes.
7. Use the Optical Scan voting equipment to conduct student council elections and mock elections for students.

Resources Needed

The 2025 budget shows 2024 projected expenditures to be \$499,910, a decrease of \$149,926, over 2024 budgeted expenditures. These savings are due to receiving Early Voting equipment at no cost. The 2025 budget shows projected expenditures to be \$14,375. This is for basic supplies and voter registration maintenance since there are no elections scheduled for 2025. Requested expenditures for 2026 are \$310,525. This is for the administration of two elections in 2026. Implementation of Early Voting nearly doubles the normal budget. This adds the cost of a minimum of nine days of early voting for every state/federal election.

Resources Available

For 2024, we are receiving reimbursement for some Early Voting costs. We also received new Early Voting equipment at no cost. Claims were submitted to the State for reimbursement of the Presidential Primary in the amount of \$84,708.13. Claims were



submitted to Holt Public Schools for reimbursement of the May Bond Issue Election in the amount of \$29,346.98.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
ELECTION INSPECTORS	101-262.00-701.000	\$1,519.50	\$376,400.00	\$0.00	\$250,000.00	\$0.00
PART TIME HELP	101-262.00-703.005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SOCIAL SECURITY/MEDICARE	101-262.00-715.000	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
PENSION CONTRIBUTION	101-262.00-718.000	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
UNEMPLOYMENT-REIMBURSEMENT	101-262.00-720.000	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
WORKERS COMP	101-262.00-724.000	\$279.87	\$200.00	\$225.00	\$225.00	\$225.00
OFFICE SUPPLIES	101-262.00-726.000	\$0.00	\$2,000.00	\$1,000.00	\$3,000.00	\$1,000.00
MATERIAL & SUPPLIES	101-262.00-740.000	\$0.00	\$70,000.00	\$5,000.00	\$15,000.00	\$5,000.00
POSTAGE	101-262.00-803.000	\$12,394.31	\$35,000.00	\$4,000.00	\$25,000.00	\$4,000.00
CONTRACTUAL SERVICES	101-262.00-818.000	\$7,914.88	\$10,000.00	\$3,000.00	\$10,000.00	\$3,000.00
MILEAGE	101-262.00-870.000	\$0.00	\$700.00	\$50.00	\$700.00	\$50.00
PUBLISHING/LEGAL NOTICES	101-262.00-902.000	\$615.70	\$4,000.00	\$500.00	\$4,000.00	\$500.00
MISCELLANEOUS	101-262.00-956.000	\$96.00	\$1,000.00	\$500.00	\$2,000.00	\$500.00
EDUCATION & TRAINING	101-262.00-960.000	\$222.02	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$23,042.28	\$499,910.00	\$14,375.00	\$310,525.00	\$14,375.00

Performance Indicators

Election Inspectors

	2020	2021	2022	2023
New Election Inspectors	148	18	35	29
Total Number of Election Inspectors	296	317	303	369

Mock / Student Council Elections / Registration Drives

	2020	2021	2022	2023
Number of Schools / Groups	0	0	0	0
Students Participating	0	0	0	0



Elections

Date and Type of Election	Year	Number of Voters	% Voter Turnout	% Voted Absentee	Reimbursement
March 10, Presidential Primary	2020	7,937	38%	48%	\$51,154
August 4, Primary	2020	7,630	36%	80%	N/A
November 3, General Election	2020	16,808	77%	71%	N/A
May 4, Holt Schools	2021	4,987	25%	79%	\$44,612
August 2, Primary	2022	7,012	32%	73%	N/A
November 8, General Election	2022	14,165	63%	57%	N/A
November 7, ERESA	2023	123 (225 eligible)	21%	27%	N/A
November 27, Presidential Primary	2024	6,023	26%	72%	\$84,708
May 7, Holt Schools Bond Issue	2024	4,917	23%	89%	\$29,347
August 6, Primary	2024	6,435	28%	81%	NA

Voter Registration

	2020	2021	2022	2023
New Voters	1,934	2,270	2,304	2,001
Cancellations	1,662	1,730	1,952	1,622
Number of Registered Voters	20,805	20,724	21,265	21,507
Number of Automatic Ballot Application Subscribers	9,448	10,360	10,613	3,675*
Number of Permanent Mail Ballot List Subscribers	N/A	N/A	N/A	7,158**

*This list is being phased out

**This list is replacing the Automatic Application List



Buildings and Grounds

Summary

Purpose or Objective of this Department:

To maintain all buildings, grounds and facilities owned or operated by the Township. This includes activities associated with the use of shared facilities with Holt Public Schools. To provide a well-maintained and pleasant environment in the Township owned 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 2025 Goals

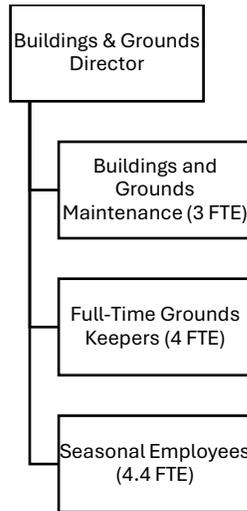
1. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible.

Resources Needed

The budget reflects eight full-time positions, plus expenditures for equipment, building 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 2025 budget requests expenditures of \$1,861,128, a 6.9% increase over the 2024 projected of \$1,740,296. The 2026 and 2027 forecasts include inflationary increases and scheduled renovation of the maintenance building in 2027. Of note in 2024 is the reorganization of the Buildings and Grounds department, which is directly attributed to the increase shown from 2023 actuals to 2024 projected, 2025 budgeted, and future years.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-265.00-703.000	\$239,413.78	\$495,463.41	\$532,749.01	\$570,919.69	\$608,332.55
OVERTIME	101-265.00-703.010	\$8,378.89	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
SEASONAL LABOR	101-265.00-703.051	\$0.00	\$74,900.00	\$77,521.50	\$80,234.75	\$82,641.79
SOCIAL SECURITY/MEDICARE	101-265.00-715.000	\$18,029.01	\$44,812.42	\$40,755.30	\$43,675.36	\$46,537.44
HEALTH INSURANCE	101-265.00-716.000	\$66,540.34	\$137,779.72	\$170,963.36	\$170,963.36	\$170,963.36
DENTAL INSURANCE	101-265.00-716.010	\$3,156.75	\$7,144.92	\$7,885.08	\$7,885.08	\$7,885.08
LIFE INSURANCE	101-265.00-717.000	\$1,198.44	\$2,616.05	\$2,812.91	\$2,812.91	\$2,812.91
PENSION CONTRIBUTION	101-265.00-718.000	\$29,581.34	\$61,932.94	\$66,593.63	\$71,364.96	\$76,041.57
DISABILITY INSURANCE	101-265.00-719.000	\$1,861.08	\$4,409.63	\$4,741.47	\$5,081.19	\$5,414.16
UNEMPLOYMENT-REIMBURSEMENT	101-265.00-720.000	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
WORKERS COMP	101-265.00-724.000	\$5,565.81	\$16,645.96	\$17,923.06	\$19,240.82	\$20,527.45
OFFICE SUPPLIES	101-265.00-726.000		\$500.00	\$500.00	\$500.00	\$500.00
GASOLINE	101-265.00-730.000	\$10,441.39	\$34,000.00	\$34,000.00	\$34,000.00	\$34,000.00
PROPANE GAS	101-265.00-731.000	\$44.39	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
UNIFORMS / CLOTHING PURCHASES	101-265.00-734.000	\$2,276.45	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
TOOLS	101-265.00-748.000	\$522.81	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
TOOLS - PARKS	101-265.00-748.004	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
TOOLS - CEMETERY	101-265.00-748.007	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
EQUIPMENT & SUPPLIES	101-265.00-775.001	\$16,815.77	\$22,500.00	\$22,500.00	\$22,500.00	\$22,500.00
SAFETY EQUIPMENT AND SUPPLIES	101-265.00-775.003	\$660.93	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
CONTRACTUAL SERVICES	101-265.00-818.000	\$106,390.94	\$141,880.00	\$141,880.00	\$141,880.00	\$141,880.00
TELEPHONE/COMMUNICATIONS	101-265.00-853.000	\$10,699.59	\$11,070.00	\$11,070.00	\$11,070.00	\$11,070.00
RETIREMENT BENEFITS TO RETIREES	101-265.00-874.000	\$19,379.76	\$15,100.00	\$16,300.00	\$17,600.00	\$19,000.00
UTILITIES - WATER	101-265.00-921.030	\$20,517.54	\$20,200.00	\$20,806.00	\$21,430.18	\$22,073.09
UTILITIES - SEWER	101-265.00-921.035	\$6,008.20	\$9,560.00	\$9,846.80	\$10,142.20	\$10,446.47
UTILITIES - ELECTRIC	101-265.00-921.040	\$61,640.93	\$80,000.00	\$82,400.00	\$84,872.00	\$87,418.16
UTILITIES - GAS	101-265.00-921.045	\$20,771.68	\$26,000.00	\$26,780.00	\$27,583.40	\$28,410.90
BUILDING MAINTENANCE & REPAIRS	101-265.00-930.000	\$28,958.58	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00
BUILDING MAINTENANCE & REPAIRS - PARKS	101-265.00-930.004	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
BUILDING MAINTENANCE & REPAIRS - CEMETERY	101-265.00-930.007	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
GROUNDS MAINTENANCE & REPAIRS	101-265.00-930.010	\$42,100.94	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
GROUNDS MAINTENANCE & REPAIRS - PARKS	101-265.00-930.014	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
GROUNDS MAINTENANCE & REPAIRS - CEMETERY	101-265.00-930.017	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
EQUIPMENT MAIN & REPAIR	101-265.00-930.020	\$7,126.21	\$31,000.00	\$31,000.00	\$31,000.00	\$31,000.00
EQUIPMENT MAIN & REPAIR - PARKS	101-265.00-930.024	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
EQUIPMENT MAIN & REPAIR - CEMETERY	101-265.00-930.027	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
VEHICLE REPAIR/MAINTENANCE	101-265.00-931.000	\$6,021.69	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
MISCELLANEOUS	101-265.00-956.000	\$7,704.18	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00
THIRD-PARTY ABATEMENT EXPENSE	101-265.00-958.000	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-265.00-960.000	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
TWP PROP-DRAIN/TAX/SAD	101-265.00-962.000	\$2,769.20	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CAPITAL OUTLAY	101-265.00-970.000	\$0.00	\$265,681.00	\$250,000.00	\$92,500.00	\$452,500.00
TRANS OUT TO SEWER FUND	101-265.00-995.590	\$50,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00
Total Expense Objects:		\$794,576.62	\$1,740,296.05	\$1,861,128.11	\$1,699,355.90	\$2,114,054.93



Stormwater Summary

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 2025 Goals

1. Achieve 100% sampling compliance.
2. Complete and submit biennial Progress Report.
3. Publish minimum of two articles in HoltNow!
4. Continue infrastructure inventory, inspection, and maintenance schedule.
5. Continue public education.

Resources Needed

The attached year 2025 budget requests expenditures of \$506,078, an increase of \$5,187 from the 2024 projected budget. Forecasts for 2026 and 2027 are \$500,994 and \$496,044, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
GASOLINE	101-443.00-730.000	\$475.59	\$900.00	\$1,132.00	\$1,180.00	\$1,230.00
OTHER OPERATING EXPENSES	101-443.00-741.000	\$0.00	\$250.00	\$260.00	\$270.00	\$280.00
LABORATORY SUPPLIES	101-443.00-742.000	\$0.00	\$6,000.00	\$6,000.00	\$6,204.00	\$6,415.00
OFF-SITE LAB TESTING	101-443.00-745.000	\$681.60	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SAFETY EQUIP & SUPPLIES	101-443.00-775.003	\$148.74	\$200.00	\$200.00	\$200.00	\$200.00
LEGAL FEES	101-443.00-801.000	\$0.00	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73
ENGINEERING SERVICES	101-443.00-805.000	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
CONTRACTUAL SERVICES	101-443.00-818.000	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
COMMUNITY OUTREACH PROGRAMS	101-443.00-880.000	\$1,106.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
REGULATORY FEES	101-443.00-928.000	\$8,467.47	\$10,658.34	\$10,093.00	\$10,420.00	\$10,780.00
EQUIP MAIN & REPAIR	101-443.00-930.020	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
MISCELLANEOUS	101-443.00-956.000	\$8.99	\$220.00	\$220.00	\$220.00	\$220.00
EDUCATION & TRAINING	101-443.00-960.000	\$1,000.00	\$1,000.00	\$1,034.00	\$1,070.00	\$1,110.00
TOWNSHIP-AT-LARGE DRAINS	101-443.00-967.010	\$37,714.92	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PRINCIPAL	101-443.00-991.000	\$268,712.44	\$255,173.12	\$250,983.40	\$250,983.40	\$250,983.40
INTEREST	101-443.00-994.000	\$93,604.87	\$84,456.21	\$76,065.88	\$67,925.33	\$59,783.30
XFER OUT TO SEWER FUND: STORMWATER ALLOC	101-443.00-995.590	\$34,710.00	\$52,534.08	\$70,560.00	\$72,960.00	\$75,450.00
Total Expense Objects:		\$446,630.62	\$500,891.75	\$506,078.28	\$500,993.63	\$496,044.43



Infrastructure Summary

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 2025 Goals

1. Temporarily pause the 50/50 sidewalk repair program in 2025 to facilitate a higher investment in roads to match funds available to the Ingham County Road Department, restarting that program in 2026.

Resources Needed

The 2025 budget reflects expenditures of \$860,830 which is an increase of \$165,830 from the 2024 budgeted expenditures, primarily due to higher investments in roads. 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. The budget depicts the best information available at the time of adoption or amendment, and it is understood that this budget, including forecasted years, is more sensitive to these external factors when compared to other budgets. The 2026 forecast projects a decrease of approximately \$77,000 due to a smaller allocation to roads and the restarting of the sidewalk repair program. The 2027 forecast increases to \$791,871.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
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	\$381,497.20	\$390,000.00	\$397,800.00	\$405,756.00	\$413,871.12
STREET IMPROVEMENTS	101-446.00-969.000	\$0.00	\$318,859.00	\$458,030.00	\$210,000.00	\$210,000.00
SIDEWALK IMPROVEMENT/REPAIR	101-446.00-969.002	\$162,500.00	\$150,000.00	\$0.00	\$163,000.00	\$163,000.00
Total Expense Objects:		\$543,997.20	\$863,859.00	\$860,830.00	\$783,756.00	\$791,871.12



Planning and Community Development

Summary

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 2025 Goals

1. Continue to facilitate implementation of the Realize Cedar vision.
2. Continue to facilitate exploration and implementation of quality development within the economic opportunity properties, as outlined in the 2023 Master Plan.

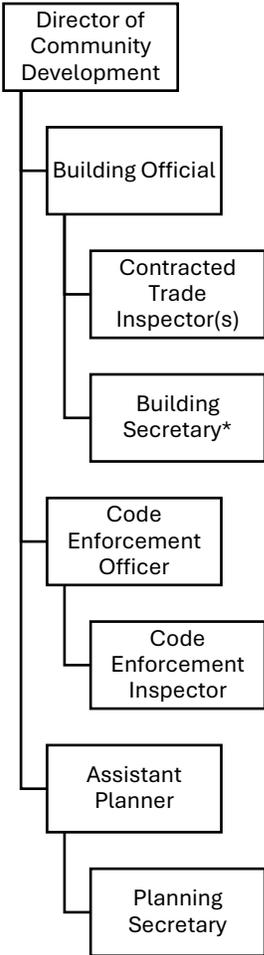
Resources Needed

The 2025 budget request is for \$945,036, a decrease of \$40,267 from the 2024 original budget of \$985,303. The projected 2024 expenditures are \$51,288 less than budgeted. The increase from 2024 to 2025 is due to the expected cost of salaries and contractual services due to increased inspection services commensurate with permit fees.

The 2026 and 2027 forecasted budgets are currently suggesting total departmental expenditures increasing at projected inflationary rates. Forecasts are subject to refinement in future budget years, but the inclusion of them now helps to plan for the future more effectively.



Organizational Chart



*Also supports Code Enforcement and the Assistant Planner.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	101-721.00-703.000	\$402,206.09	\$437,206.26	\$437,110.51	\$468,478.69	\$499,442.34
PLANNING COMMISSION SALARIES	101-721.00-704.000	\$4,980.00	\$13,800.00	\$13,800.00	\$13,800.00	\$13,800.00
SOCIAL SECURITY/MEDICARE	101-721.00-715.000	\$29,808.95	\$34,121.00	\$33,438.95	\$35,838.62	\$38,207.34
HEALTH INSURANCE	101-721.00-716.000	\$98,509.01	\$105,492.76	\$165,543.22	\$165,543.22	\$165,543.22
DENTAL INSURANCE	101-721.00-716.010	\$6,051.78	\$6,783.84	\$7,537.68	\$7,537.68	\$7,537.68
LIFE INSURANCE	101-721.00-717.000	\$1,856.41	\$2,163.54	\$2,307.94	\$2,307.94	\$2,307.94
PENSION CONTRIBUTION	101-721.00-718.000	\$46,220.03	\$51,220.68	\$54,638.81	\$58,559.84	\$62,430.29
DISABILITY INSURANCE	101-721.00-719.000	\$2,807.38	\$3,646.91	\$3,890.28	\$4,169.46	\$4,445.04
WORKERS COMP INSURANCE	101-721.00-724.000	\$1,195.12	\$2,230.34	\$2,198.53	\$2,351.01	\$2,504.19
CLOTHING/CLEANING ALLOWANCE	101-721.00-725.000	\$1,235.87	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00
OFFICE SUPPLIES	101-721.00-726.000	\$4,396.79	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
GASOLINE	101-721.00-730.000	\$4,332.07	\$4,500.00	\$4,950.00	\$5,445.00	\$5,850.00
LEGAL FEES	101-721.00-801.000	\$22,800.00	\$24,000.00	\$24,720.00	\$25,461.60	\$26,225.45
MEMBERSHIPS, DUES, SUBSCRIPTIONS	101-721.00-802.000	\$720.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
POSTAGE	101-721.00-803.000	\$1,599.28	\$2,000.00	\$2,200.00	\$2,420.00	\$2,420.00
CONTRACTUAL SERVICES	101-721.00-818.000	\$181,106.40	\$176,000.00	\$140,250.00	\$140,250.00	\$140,250.00
CONTR SERV-PLANNING FUNCTIONS	101-721.00-818.040	\$38,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00
TELEPHONE/COMMUNICATIONS	101-721.00-853.000	\$4,042.17	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
MILEAGE	101-721.00-870.000	\$244.97	\$300.00	\$300.00	\$300.00	\$300.00
RETIREE'S BENEFITS	101-721.00-874.000	\$18,456.48	\$20,300.00	\$21,900.00	\$23,600.00	\$25,400.00
PUBLISHING/LEGAL NOTICES	101-721.00-902.000	\$2,447.50	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
VEHICLE REPAIR/MAINTENANCE	101-721.00-931.000	\$789.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
OFFICE EQUIPMENT LEASE	101-721.00-941.000	\$3,224.64	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
MISCELLANEOUS	101-721.00-956.000	\$32.48	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
CODE ENFORCEMENT EXPENSE	101-721.00-958.000	\$14,423.51	\$0.00	\$0.00	\$0.00	\$0.00
SOIL EROSION & SED CNTRL EXPENSE	101-721.00-958.810	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-721.00-960.000	\$4,420.76	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CAPITAL OUTLAY	101-721.00-970.000	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
TRANS OUT TO SEWER FUND	101-721.00-995.590	\$0.00	\$20,000.00	\$0.00	\$0.00	\$15,000.00
Total Expense Objects:		\$895,906.69	\$934,015.33	\$945,035.93	\$1,046,313.06	\$1,041,913.49

Performance Indicators

Planning & Zoning

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Rezoning	0	1	4	0	2	4	5	4	3	1	0
Special Use Permit	5	2	1	3	4	3	6	4	2	5	4
Text Amendment	1	3	0	0	3	0	1	0	0	1	0
Site Plans Submitted*	4	2	5	10	5	6	7	8	9	5	7
Number of Zoning Board of Appeals Meetings	5	9	2	6	5	6	4	3	6	4	3
Number of ZBA Cases	6	14	3	6	6	7	4	4	7	4	3
Variances Granted	4	13	3	4	6	7	4	4	3	3	3
Appeals / Requests for Interpretation	0	0	0	0	0	0	0	0	0	0	0

*Including Administratively Approved Plans

Building & Trade Permits / Inspection Activity

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Permits Issued*	1,093	1,344	1,897	2,229	1,978	1,720	1,966	2,971	2,452	2,325	2,302
Number of Inspections	2,236	2,861	3,550	4,487	3,594	3,215	3,083	4,671	5,218	3,794	3,615
Permit Revenue	\$196,593	\$234,960	\$433,839	\$713,913	\$563,907	\$404,535	\$538,556	\$718,206	\$515,507	\$480,337	\$584,042

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



SESC Permit & Inspection Activity (APA & MEA Programs)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Permits Issued	73	83	95	90	81	92	49	62	65	53	45
Total APA Projects	4	3	4	3	4	4	5	2	2	1	2
Waivers Provided	17	20	25	37	30	46	22	33	7	26	37
Number of Inspections	635	813	699	720	765	354	301	239	255	249	229
SESC Permit Revenue	\$33,668	\$38,946	\$41,286	\$51,032	\$32,370	\$38,816	\$41,450	\$42,456	\$33,764	\$45,361	\$40,585

Code Enforcement & Rental Registration / Inspection Program

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Code Enforcement											
Cases	499	523	732	561	369	476	590	382	447	402	556
Inspections	931	938	1,901	1,084	737	956	1,338	846	456	815	1,376
Rentals											
Registered Rentals	2,664	2,732	2,805	2,871	2,967	3,130	3,381	3,422	3,455	3,468	3,562
Rental Inspections	1,957	1,547	1,777	1,713	2,603	1,411	3,323	840	626	3,594	1,717
Newly Registered Properties	41	93	82	138	52	19	42	131	9	11	92

Land Divisions

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Applications	13	5	10	14	13	12	10	8	10	8	6
Approvals	13	5	10	14	12	11	10	7	10	8	6
Application Revenue	\$3,000	\$1,000	\$3,050	\$3,600	\$4,050	\$3,750	\$2,700	\$2,550	\$3,300	\$2,550	\$1,800



Capital Outlay Department

Summary

Purpose or Objective of this Department:

To budget for General Fund capital outlay expenditures that are not attributable to other departments.

Activities of this Department

There are two expenditures in the capital outlay department currently:

- In 2024, the Township expects to issue final payment on the solar panel project which started in 2023.
- In 2025, the Township anticipates replacement of office chairs, which we have budgeted \$20,000.

Resources Needed

The 2025 budget requests expenditures of \$20,000. There are currently no forecasted expenditures for either 2026 or 2027.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
CAPITAL OUTLAY	101-902.00-970.000	\$238,992.41	\$1,913,272.00	\$20,000.00	\$0.00	\$0.00
Total Expense Objects:		\$238,992.41	\$1,913,272.00	\$20,000.00	\$0.00	\$0.00



Debt Service Department

Summary

Purpose or Objective of this Department:

To budget for the repayment of General Fund debt.

Activities of this Department

There are two debt obligations in the General Fund:

- 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 2025 budget requests expenditures of \$990,483. The forecasts for 2026 and 2027 are \$309,810 and \$314,827, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
PRINC PYMT-2013 CAPITAL IMPR BONDS	101-906.00-991.330	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00
PRINC-ENERGY CONSERV BONDS	101-906.00-991.350	\$166,400.00	\$172,800.00	\$176,000.00	\$185,600.00	\$192,000.00
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	101-906.00-991.398	\$0.00	(\$6,580.54)	\$674,795.41	\$17,884.30	\$23,247.58
INTEREST--2013 CAPITAL IMPR BONDS	101-906.00-994.330	\$5,225.00	\$2,612.50	\$0.00	\$0.00	\$0.00
INTEREST-ENERGY CONSERV BONDS	101-906.00-994.350	\$56,298.24	\$50,906.88	\$45,308.16	\$39,605.76	\$33,592.32
INTEREST - SOLAR PANEL INSTALL PURCH AG	101-906.00-994.398	\$0.00	\$94,110.03	\$94,379.77	\$66,719.90	\$65,986.82
Total Expense Objects:		\$352,923.24	\$438,848.87	\$990,483.34	\$309,809.96	\$314,826.72



Transfers Out Summary

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

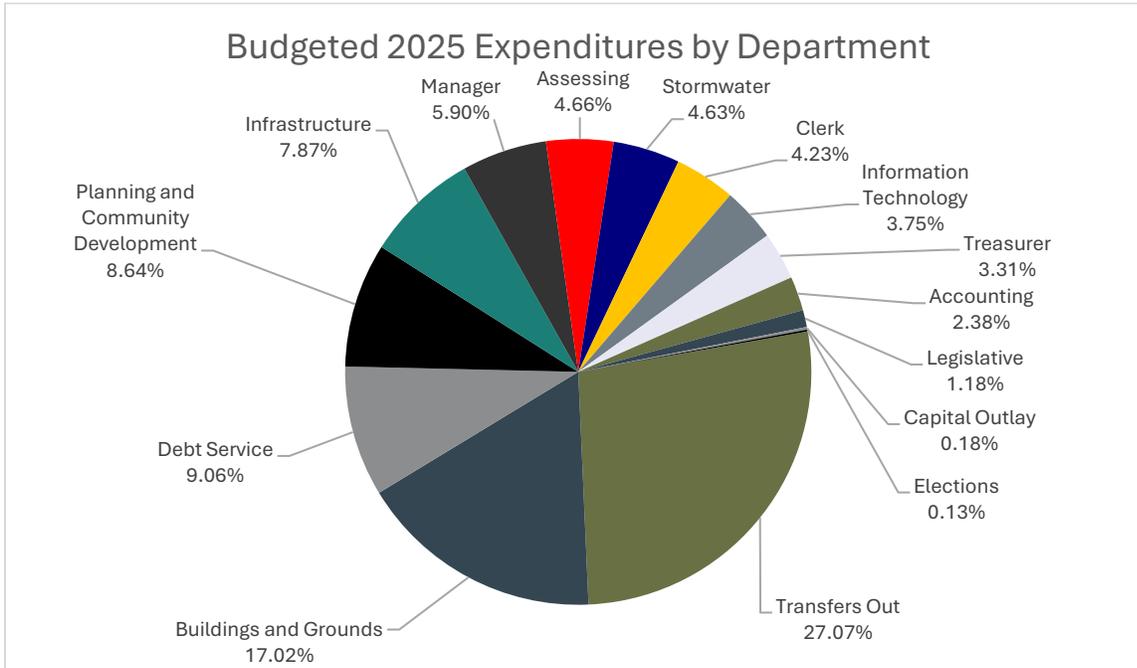
The year 2025 budget requests a transfer out of \$2,961,209. The 2026 and 2027 forecasts show decreases, primarily due to the planned completion of projects in the Capital Projects fund.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
TRANS OUT TO FIRE FUND	101-966.00-995.206	\$380,859.76	\$144,840.91	\$167,264.83	\$234,457.70	\$315,114.44
TRANS OUT TO POLICE FUND	101-966.00-995.207	\$1,779,410.92	\$1,718,435.44	\$1,813,946.36	\$1,926,810.23	\$2,041,626.58
TRANS OUT TO PARKS FUND	101-966.00-995.208	\$1,004,673.02	\$183,259.55	\$550,667.44	\$0.00	\$180,156.28
TRANS OUT TO FEEV FUND	101-966.00-995.211	\$0.00	\$38,474.36	\$99,141.47	\$0.00	\$0.00
TRANS OUT TO CAPITAL PROJECT FUND	101-966.00-995.490	\$0.00	\$2,107,505.75	\$330,188.44	\$0.00	\$0.00
Total Expense Objects:		\$3,164,943.70	\$4,192,516.01	\$2,961,208.54	\$2,161,267.93	\$2,536,897.30



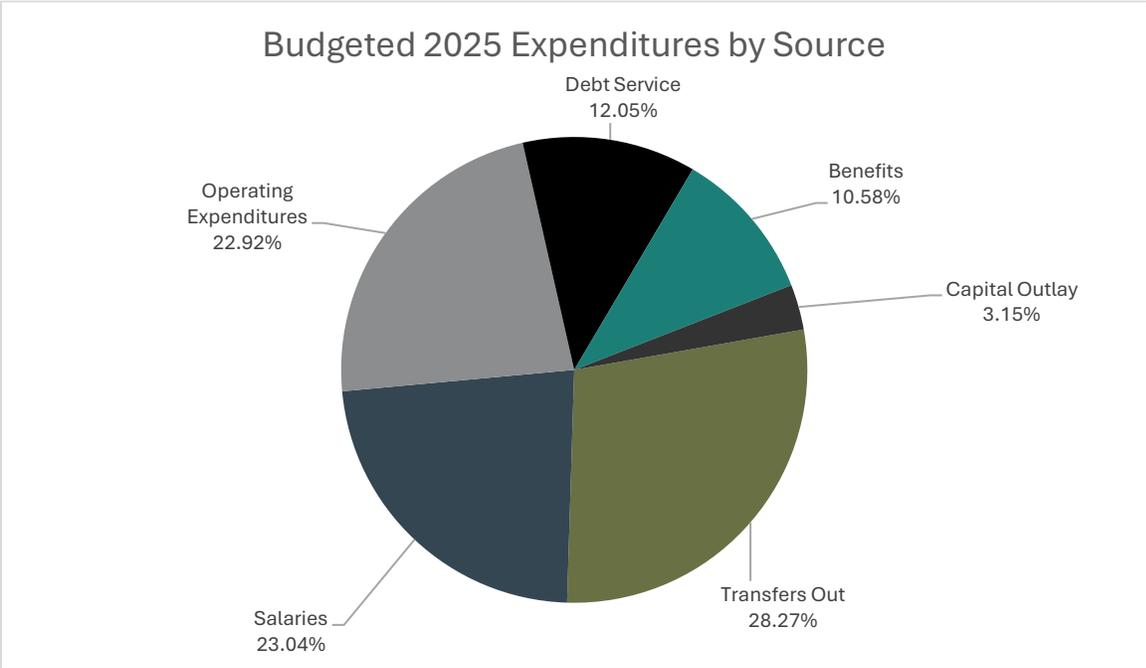
Summary of Expenditures by Department



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Legislative	\$120,331.24	\$124,066.34	\$117,906.34	\$128,646.28	\$153,451.03	\$138,485.97
Manager	\$551,507.68	\$636,969.30	\$604,391.06	\$645,340.36	\$667,844.42	\$691,592.09
Accounting	\$228,408.89	\$235,233.58	\$225,370.42	\$259,935.08	\$271,347.86	\$290,689.50
Clerk	\$402,464.06	\$424,158.70	\$405,316.20	\$462,139.67	\$492,520.65	\$512,973.46
Information Technology	\$288,717.29	\$359,707.25	\$325,020.49	\$410,230.93	\$346,909.23	\$357,471.45
Treasurer	\$297,178.61	\$367,331.24	\$341,092.57	\$361,850.30	\$380,288.70	\$398,808.60
Assessing	\$415,804.88	\$477,185.54	\$467,425.54	\$510,209.40	\$531,576.11	\$556,532.84
Elections	\$23,042.28	\$649,836.08	\$499,910.00	\$14,375.00	\$310,525.00	\$14,375.00
Buildings and Grounds	\$794,576.62	\$1,494,133.19	\$1,740,296.05	\$1,861,128.11	\$1,699,355.90	\$2,114,054.93
Stormwater	\$446,630.62	\$490,570.75	\$500,891.75	\$506,078.28	\$500,993.63	\$496,044.43
Infrastructure	\$543,997.20	\$695,000.00	\$863,859.00	\$860,830.00	\$783,756.00	\$791,871.12
Planning and Community Development	\$895,906.69	\$985,303.04	\$934,015.33	\$945,035.93	\$1,046,313.06	\$1,041,913.49
Capital Outlay	\$238,992.41	\$1,913,272.00	\$1,913,272.00	\$20,000.00	\$0.00	\$0.00
Debt Service	\$352,923.24	\$438,848.87	\$438,848.87	\$990,483.34	\$309,809.96	\$314,826.72
Transfers Out	\$3,164,943.70	\$2,648,904.56	\$4,192,516.01	\$2,961,208.54	\$2,161,267.93	\$2,536,897.30
Total Expenditures:	\$8,765,425.41	\$11,940,520.44	\$13,570,131.63	\$10,937,491.22	\$9,655,959.50	\$10,256,536.90



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$1,922,996.28	\$2,814,198.25	\$2,731,737.54	\$2,520,177.40	\$2,932,403.77	\$2,835,928.04
Benefits	\$765,732.87	\$1,011,794.62	\$1,000,740.96	\$1,157,663.96	\$1,190,462.58	\$1,222,920.62
Operating Expenditures	\$1,872,809.60	\$2,606,338.73	\$2,615,171.84	\$2,506,348.70	\$2,557,646.53	\$2,492,247.52
Capital Outlay	\$238,992.41	\$2,006,272.00	\$2,178,953.00	\$344,000.00	\$112,500.00	\$452,500.00
Debt Service	\$715,240.55	\$778,478.20	\$778,478.20	\$1,317,532.62	\$628,718.69	\$625,593.42
Transfers Out	\$3,249,653.70	\$2,723,438.64	\$4,265,050.09	\$3,091,768.54	\$2,234,227.93	\$2,627,347.30
Total Expenditures:	\$8,765,425.41	\$11,940,520.44	\$13,570,131.63	\$10,937,491.22	\$9,655,959.50	\$10,256,536.90



Fire Fund

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

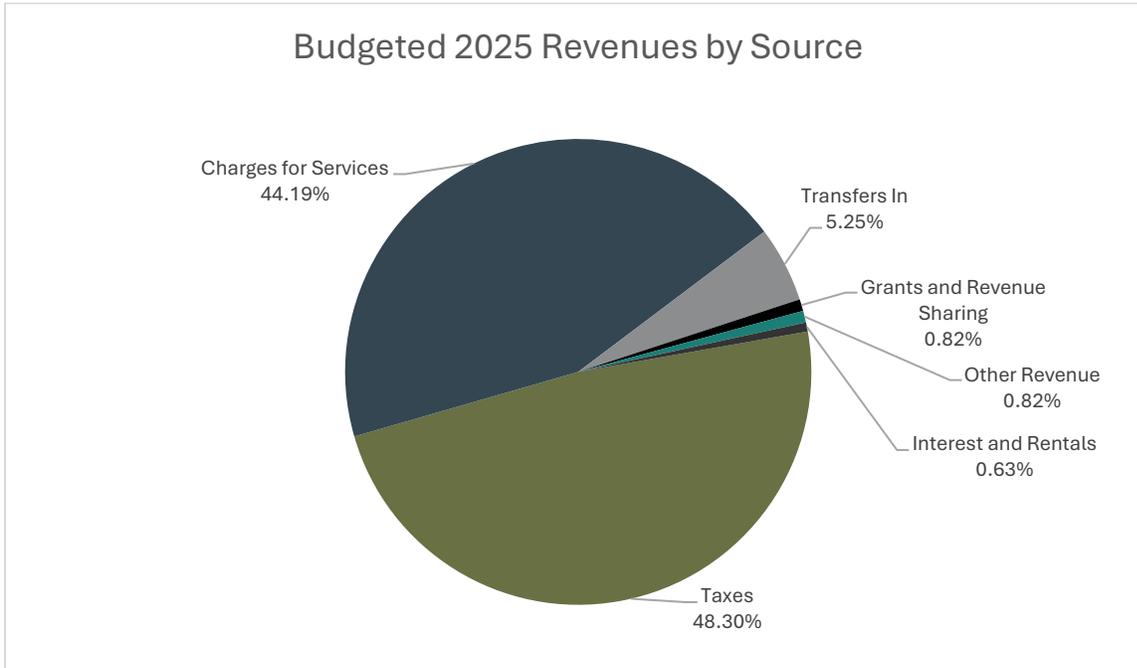
In 2025, we are budgeting \$3,188,460 for revenue and \$3,188,460 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$132,088 (4.3%) and expenditures are expected to increase by \$108,519 (3.5%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$23,569.05	\$23,857.27	\$23,857.27	\$288.22	\$288.22	\$288.21
Revenues						
Taxes	\$1,362,181.18	\$1,144,253.00	\$1,467,108.76	\$1,540,166.49	\$1,580,085.32	\$1,611,651.03
Other Revenue	\$49,589.98	\$32,863.40	\$40,970.69	\$26,000.00	\$26,000.00	\$26,000.00
Grants and Revenue Sharing	\$22,796.94	\$59,482.91	\$63,085.48	\$26,029.00	\$6,000.00	\$6,000.00
Charges for Services	\$1,132,593.81	\$1,284,000.00	\$1,284,000.00	\$1,409,000.00	\$1,459,000.00	\$1,509,000.00
Interest and Rentals	\$1,763.85	\$0.00	\$36,914.30	\$20,000.00	\$15,000.00	\$10,000.00
Transfers In	\$380,859.76	\$535,772.90	\$144,840.91	\$167,264.83	\$234,457.70	\$315,114.44
Total Revenues:	\$2,949,785.52	\$3,056,372.21	\$3,036,920.14	\$3,188,460.32	\$3,320,543.02	\$3,477,765.47
Expenditures						
Salaries	\$1,882,508.46	\$1,916,230.67	\$1,948,980.67	\$2,033,488.96	\$2,126,829.52	\$2,244,511.22
Benefits	\$671,152.45	\$728,735.77	\$728,735.77	\$789,112.17	\$813,406.57	\$839,676.90
Operating Expenditures	\$382,597.72	\$422,111.42	\$366,926.13	\$361,901.20	\$374,306.94	\$387,577.34
Capital Outlay	\$13,238.67	\$12,863.40	\$15,846.62	\$3,957.99	\$6,000.00	\$6,000.00
Total Expenditures:	\$2,949,497.30	\$3,079,941.26	\$3,060,489.19	\$3,188,460.32	\$3,320,543.03	\$3,477,765.46
Total Revenues Less Expenditures:	\$288.22	-\$23,569.05	-\$23,569.05	\$0.00	-\$0.01	\$0.01
Ending Fund Balance:	\$23,857.27	\$288.22	\$288.22	\$288.22	\$288.21	\$288.22



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	206-000.00-403.000	\$1,355,080.69	\$1,460,396.66	\$1,533,416.49	\$1,573,285.32	\$1,604,751.03
DELQ TAX	206-000.00-412.000	\$2,176.18	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	206-000.00-432.000	\$3,490.93	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00
IFT TAX REVENUE	206-000.00-437.000	\$1,110.92	\$1,112.10	\$1,150.00	\$1,200.00	\$1,300.00
DELINQUENT INTEREST & PENALTY	206-000.00-445.005	\$322.46	\$200.00	\$200.00	\$200.00	\$200.00
Total Taxes:		\$1,362,181.18	\$1,467,108.76	\$1,540,166.49	\$1,580,085.32	\$1,611,651.03
Other Revenue						
OPIOD SETTLEMENT	206-000.00-685.000	\$14,212.29	\$12,830.99	\$6,000.00	\$6,000.00	\$6,000.00
REFUNDS / REBATE / REIMBURSEMENTS	206-000.00-687.000	\$35,377.69	\$28,139.70	\$20,000.00	\$20,000.00	\$20,000.00
Total Other Revenue:		\$49,589.98	\$40,970.69	\$26,000.00	\$26,000.00	\$26,000.00
Grants and Revenue Sharing						
STATE GRANTS	206-000.00-572.000	\$18,089.78	\$53,550.00	\$20,000.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	206-000.00-573.000	\$4,218.16	\$8,529.98	\$5,000.00	\$5,000.00	\$5,000.00
STATE REV SHAR-SALES STATUTORY	206-000.00-574.021	\$489.00	\$1,005.50	\$1,029.00	\$1,000.00	\$1,000.00
Total Grants and Revenue Sharing:		\$22,796.94	\$63,085.48	\$26,029.00	\$6,000.00	\$6,000.00
Charges for Service						
FIRE INSPECTION FEES	206-000.00-495.000	\$14,086.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
FIRE DEPT BURNING PERMITS	206-000.00-496.000	\$1,205.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
FIRE DEPARTMENT SERVICE FEES	206-000.00-632.000	\$33,075.48	\$30,000.00	\$45,000.00	\$45,000.00	\$45,000.00
AMBULANCE FEES	206-000.00-638.000	\$1,084,227.33	\$1,240,000.00	\$1,350,000.00	\$1,400,000.00	\$1,450,000.00
Total Charges for Services:		\$1,132,593.81	\$1,284,000.00	\$1,409,000.00	\$1,459,000.00	\$1,509,000.00
Interest and Rentals						
INTEREST	206-000.00-665.000	\$1,763.85	\$36,914.30	\$20,000.00	\$15,000.00	\$10,000.00
Total Interest and Rentals:		\$1,763.85	\$36,914.30	\$20,000.00	\$15,000.00	\$10,000.00
Transfers In						
TRANS IN FROM GEN FUND	206-000.00-699.101	\$380,859.76	\$144,840.91	\$167,264.83	\$234,457.70	\$315,114.44
Total Transfers In:		\$380,859.76	\$144,840.91	\$167,264.83	\$234,457.70	\$315,114.44
Total Revenue Source:		\$2,949,785.52	\$3,036,920.14	\$3,188,460.32	\$3,320,543.02	\$3,477,765.47



Fire Department

Summary

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, through contract, fire protection to the Alaiedon Township community.
- Provides community outreach via other community activities.

Year 2025 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. Continue the renovation of 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.

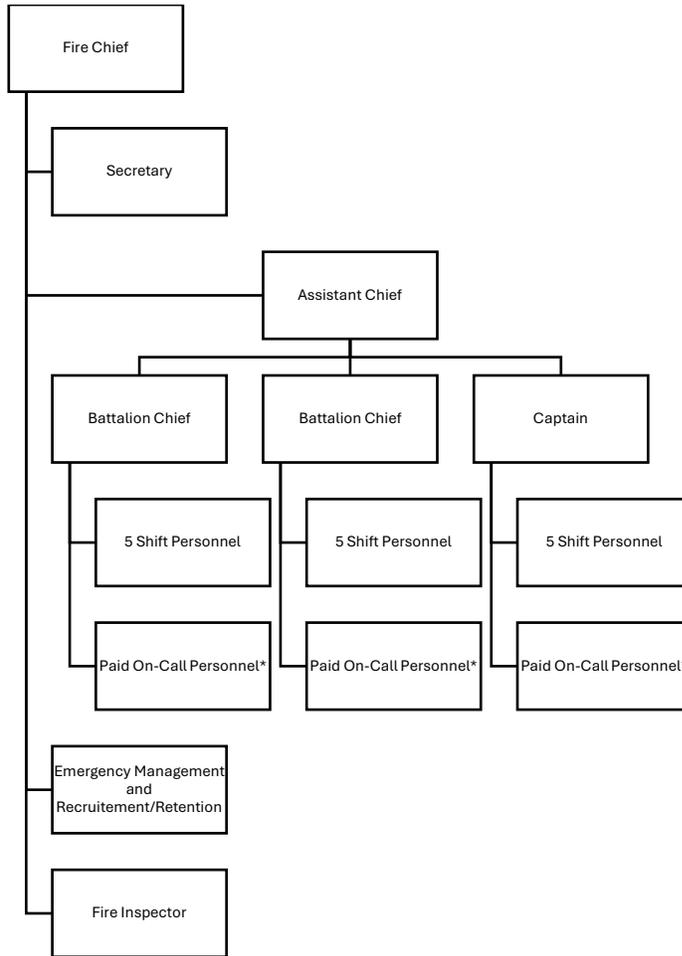
Resources Needed

The attached 2025 budget requests expenditures of \$3,188,460, a decrease of \$127,971 from 2024 projected expenditures. This budget reflects the personnel costs of a full-time chief, assistant chief, Recruitment/Retention Emergency Manager, fire inspector, part-time firefighter, secretary, and fifteen 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 2026 forecasted budget is currently suggesting total departmental expenditures of \$3,320,543 which would be an increase of \$132,083 from 2025. This would be primarily due to cost of living and inflationary increases. In 2027, the department forecasts expenditures in the amount of \$3,477,765 which is an increase over 2026 of \$157,222, 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.



Organizational Chart



*There is currently a total of 8 Paid On-Call Personnel.

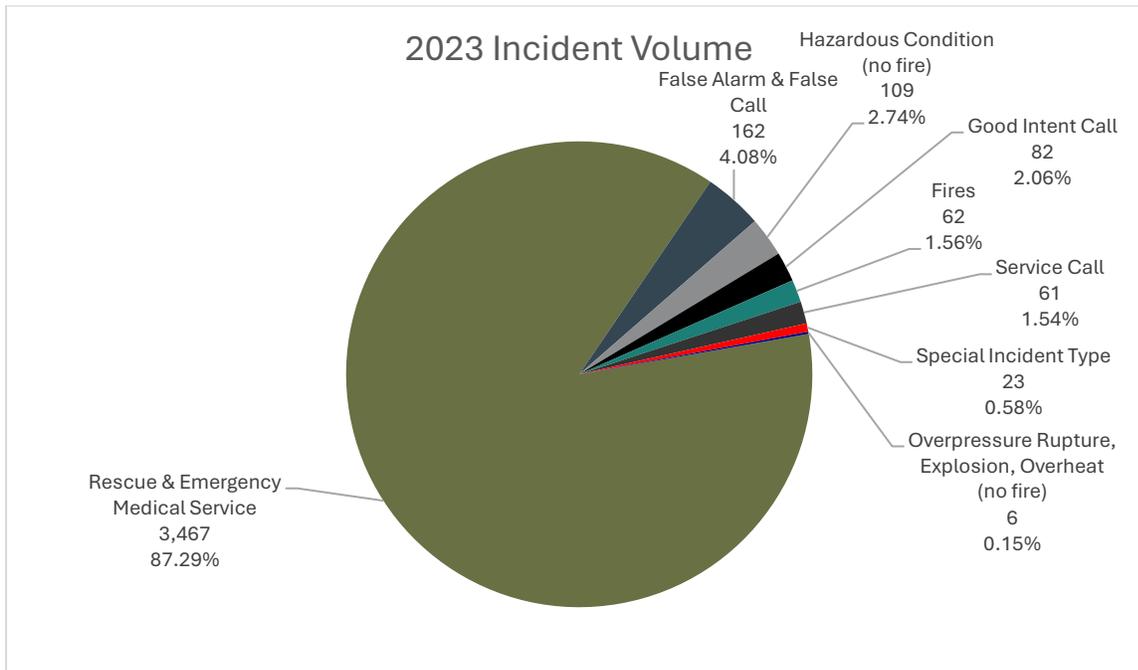
Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	206-336.00-703.000	\$1,460,965.33	\$1,565,130.67	\$1,653,283.96	\$1,755,329.52	\$1,858,011.22
PART TIME HELP	206-336.00-703.005	\$80,129.00	\$80,250.00	\$95,000.00	\$95,000.00	\$100,000.00
OVERTIME	206-336.00-703.010	\$250,486.13	\$220,000.00	\$200,000.00	\$210,000.00	\$220,000.00
HOLIDAY PAY	206-336.00-703.011	\$47,600.00	\$51,000.00	\$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	\$500.00
PAID ON CALL FIREFIGHTERS	206-336.00-709.000	\$43,328.00	\$32,100.00	\$33,705.00	\$15,000.00	\$15,000.00
SOCIAL SECURITY/MEDICARE	206-336.00-715.000	\$143,068.17	\$131,998.67	\$158,222.58	\$165,363.13	\$174,365.78
HEALTH INSURANCE	206-336.00-716.000	\$278,268.19	\$309,775.48	\$328,439.69	\$328,439.69	\$328,439.69
DENTAL INSURANCE	206-336.00-716.010	\$19,233.53	\$21,422.04	\$18,809.40	\$18,809.40	\$18,809.40
LIFE INSURANCE	206-336.00-717.000	\$4,252.85	\$4,840.72	\$4,973.54	\$4,973.54	\$4,973.54
PENSION CONTRIBUTION	206-336.00-718.000	\$177,252.71	\$194,766.33	\$206,660.50	\$219,416.19	\$232,251.40
DISABILITY INSURANCE	206-336.00-719.000	\$11,224.38	\$14,447.36	\$14,714.23	\$15,622.43	\$16,536.30
UNEMPLOYMENT-REIMBURSEMENT	206-336.00-720.000	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00
WORKERS COMP INSUR	206-336.00-724.000	\$37,852.62	\$50,685.17	\$56,492.25	\$59,982.19	\$63,500.79
CLOTHING/CLEANING ALLOWANCE	206-336.00-725.000	\$2,181.40	\$5,400.00	\$6,000.00	\$6,250.00	\$6,500.00
OFFICE SUPPLIES	206-336.00-726.000	\$2,657.11	\$6,000.00	\$6,500.00	\$6,500.00	\$6,750.00
GASOLINE	206-336.00-730.000	\$38,568.15	\$35,000.00	\$36,500.00	\$37,250.00	\$37,250.00
UNIFORMS	206-336.00-734.000	\$9,803.50	\$12,500.00	\$12,500.00	\$12,500.00	\$13,000.00
LEGAL FEES	206-336.00-801.000	\$4,810.00	\$5,040.00	\$5,191.20	\$5,346.94	\$5,507.34
MEMBERSHIPS,DUES,SUBS	206-336.00-802.000	\$3,896.50	\$12,000.00	\$12,000.00	\$12,000.00	\$14,000.00
PHYSICALS	206-336.00-804.000	\$15,994.50	\$24,000.00	\$26,000.00	\$26,000.00	\$27,500.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
AUDIT FEES	206-336.00-807.000	\$1,980.00	\$2,250.00	\$2,500.00	\$2,750.00	\$3,000.00
INSURANCE & BONDS	206-336.00-810.000	\$59,172.51	\$64,261.20	\$66,000.00	\$68,000.00	\$70,000.00
CONTRACTUAL SERVICES	206-336.00-818.000	\$125,975.28	\$83,300.00	\$85,010.00	\$87,010.00	\$87,820.00
QUALITY ASSURANCE ASSESSMT TAX	206-336.00-836.000	\$7,648.46	\$7,000.00	\$7,000.00	\$7,000.00	\$7,500.00
TELEPHONE/COMMUNICATIONS	206-336.00-853.000	\$16,654.98	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00
RETIREE'S BENEFITS	206-336.00-874.000	\$27,216.72	\$24,700.00	\$26,600.00	\$28,600.00	\$30,800.00
UTILITIES - WATER	206-336.00-921.030	\$575.41	\$750.00	\$750.00	\$750.00	\$800.00
UTILITIES - SEWER	206-336.00-921.035	\$578.79	\$850.00	\$850.00	\$850.00	\$900.00
UTILITIES - ELECTRIC	206-336.00-921.040	\$578.78	\$1,500.00	\$1,500.00	\$1,500.00	\$1,750.00
UTILITIES - GAS	206-336.00-921.045	\$2,245.79	\$3,000.00	\$3,000.00	\$3,000.00	\$3,500.00
BLDG & GRDS MAINT & REPAIRS	206-336.00-930.000	\$12,397.06	\$8,000.00	\$8,000.00	\$8,000.00	\$8,500.00
MISCELLANEOUS	206-336.00-956.000	\$7,514.05	\$7,000.00	\$7,000.00	\$7,000.00	\$7,500.00
EDUCATION & TRAINING	206-336.00-960.000	\$24,551.56	\$26,994.93	\$28,000.00	\$31,500.00	\$32,500.00
FIRE PREVENTION	206-336.00-960.001	\$4,262.39	\$5,000.00	\$5,000.00	\$6,500.00	\$6,500.00
EDUCATION & TRAIN - EMS WORKFORCE GRANT	206-336.00-960.023	\$13,334.78	\$16,380.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY - OPIOID SETTLEMENT	206-336.00-970.001	\$13,238.67	\$15,846.62	\$3,957.99	\$6,000.00	\$6,000.00
Total Expense Objects:		\$2,949,497.30	\$3,060,489.19	\$3,188,460.32	\$3,320,543.03	\$3,477,765.46

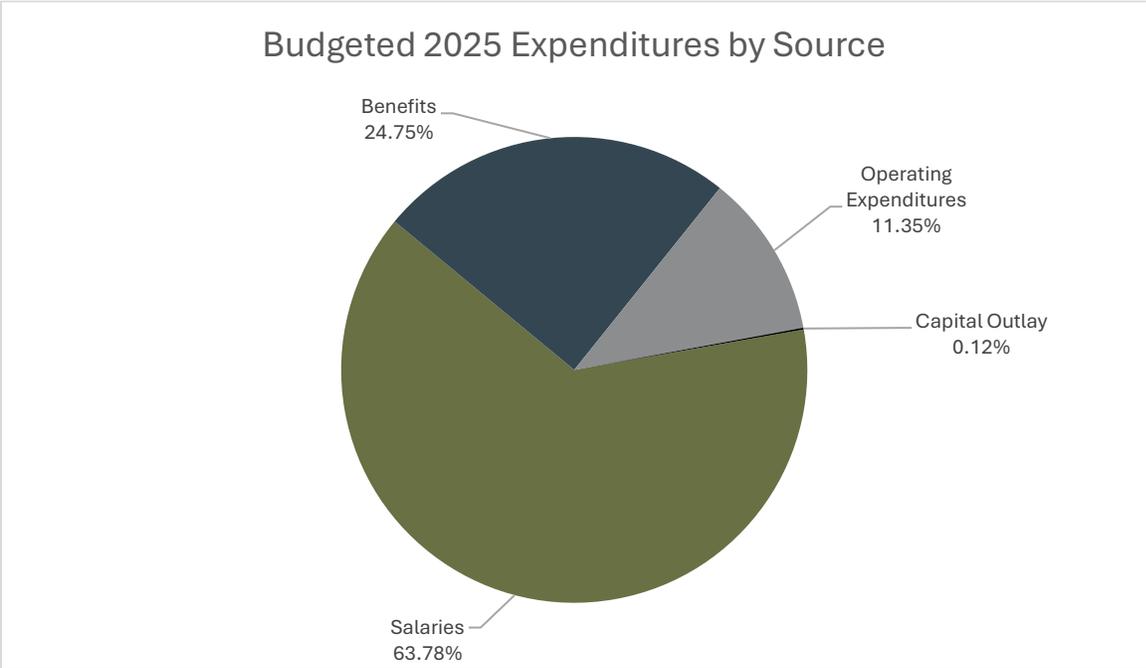
Performance Indicators



	2018	2019	2020	2021	2022	2023
Total Incidents	3,465	3,505	3,488	3,910	4,012	3,972



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$1,882,508.46	\$1,916,230.67	\$1,948,980.67	\$2,033,488.96	\$2,126,829.52	\$2,244,511.22
Benefits	\$671,152.45	\$728,735.77	\$728,735.77	\$789,112.17	\$813,406.57	\$839,676.90
Operating Expenditures	\$382,597.72	\$422,111.42	\$366,926.13	\$361,901.20	\$374,306.94	\$387,577.34
Capital Outlay	\$13,238.67	\$12,863.40	\$15,846.62	\$3,957.99	\$6,000.00	\$6,000.00
Total Expenditures:	\$2,949,497.30	\$3,079,941.26	\$3,060,489.19	\$3,188,460.32	\$3,320,543.03	\$3,477,765.46



Police Fund

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 Sherrif's Office. It is partially funded through a voter approved millage.

Summary

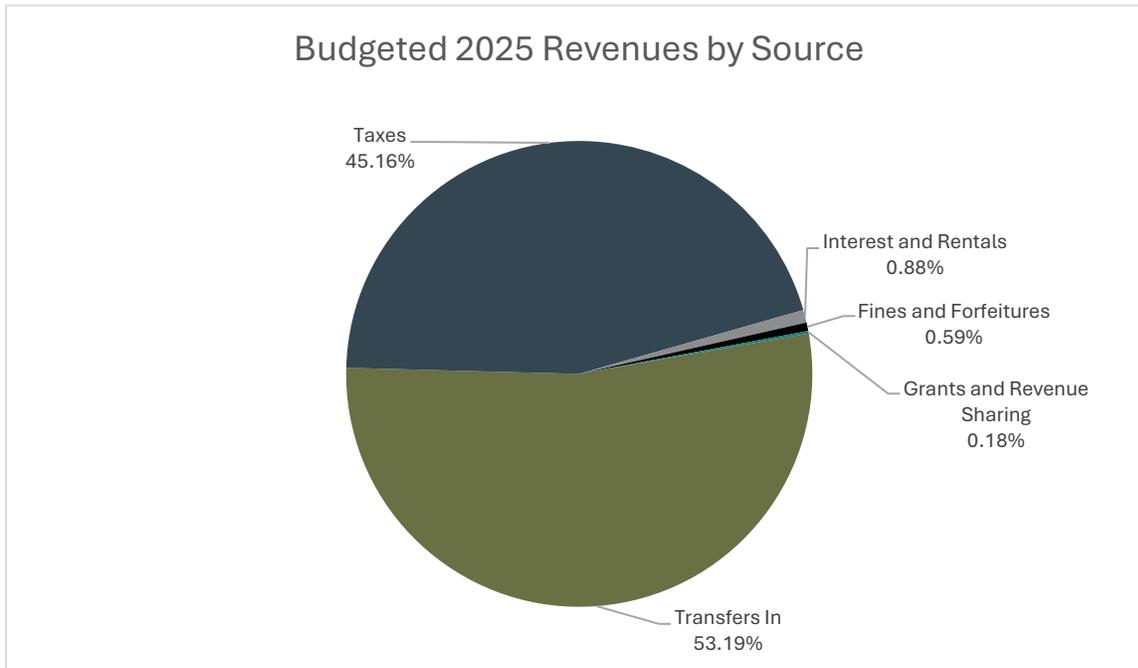
In 2025, we are budgeting \$3,410,145 for revenue and \$3,410,145 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$132,405 (4.0%) and expenditures are expected to increase by \$132,405 (4.0%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$0.00	\$7,121.25	\$7,121.25	\$7,121.25	\$7,121.25	\$7,121.25
Revenues						
Taxes	\$1,362,181.19	\$1,144,253.00	\$1,467,111.76	\$1,540,169.64	\$1,580,088.55	\$1,611,654.32
Grants and Revenue Sharing	\$4,707.16	\$5,932.91	\$9,535.48	\$6,029.00	\$6,000.00	\$6,000.00
Fines and Forfeitures	\$19,064.12	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Interest and Rentals	\$3,717.78	\$0.00	\$62,657.32	\$30,000.00	\$15,000.00	\$10,000.00
Transfers In	\$1,779,410.92	\$2,107,554.09	\$1,718,435.44	\$1,813,946.36	\$1,926,810.23	\$2,041,626.58
Total Revenues:	\$3,169,081.17	\$3,277,740.00	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90
Expenditures						
Operating Expenditures	\$3,161,959.92	\$3,277,740.00	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90
Total Expenditures:	\$3,161,959.92	\$3,277,740.00	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90
Total Revenues Less Expenditures:	\$7,121.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$7,121.25	\$7,121.25	\$7,121.25	\$7,121.25	\$7,121.25	\$7,121.25



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	207-000.00-403.000	\$1,355,080.69	\$1,460,399.66	\$1,533,419.64	\$1,573,288.55	\$1,604,754.32
DELQ TAX	207-000.00-412.000	\$2,176.19	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	207-000.00-432.000	\$3,490.93	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00
IFT TAX REVENUE	207-000.00-437.000	\$1,110.92	\$1,112.10	\$1,150.00	\$1,200.00	\$1,300.00
DELINQUENT INTEREST & PENALTY	207-000.00-445.005	\$322.46	\$200.00	\$200.00	\$200.00	\$200.00
Total Taxes:		\$1,362,181.19	\$1,467,111.76	\$1,540,169.64	\$1,580,088.55	\$1,611,654.32
Grants and Revenue Sharing						
LOCAL COMMUNITY STABILIZATION	207-000.00-573.000	\$4,218.16	\$8,529.98	\$5,000.00	\$5,000.00	\$5,000.00
State Revenue Sharing - Sales Statutory (Public Safety)	207-000.00-574.021	\$489.00	\$1,005.50	\$1,029.00	\$1,000.00	\$1,000.00
Total Grants and Revenue Sharing:		\$4,707.16	\$9,535.48	\$6,029.00	\$6,000.00	\$6,000.00
Fines and Forfeitures						
MOTOR VEHICLE ORD FINES	207-000.00-656.000	\$19,064.12	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Fines and Forfeitures:		\$19,064.12	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Interest and Rentals						
INTEREST	207-000.00-665.000	\$3,717.78	\$62,657.32	\$30,000.00	\$15,000.00	\$10,000.00
Total Interest and Rentals:		\$3,717.78	\$62,657.32	\$30,000.00	\$15,000.00	\$10,000.00
Transfers In						
TRANS IN FROM GEN FUND	207-000.00-699.101	\$1,779,410.92	\$1,718,435.44	\$1,813,946.36	\$1,926,810.23	\$2,041,626.58
Total Transfers In:		\$1,779,410.92	\$1,718,435.44	\$1,813,946.36	\$1,926,810.23	\$2,041,626.58
Total Revenue Source:		\$3,169,081.17	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90



Police

Summary

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 2025 Goals

Through the continuation of the contract with the Ingham County Sheriff's Department, provide excellent police and emergency services to the community through community policing initiatives and by supporting Holt Public Schools.

Resources Needed

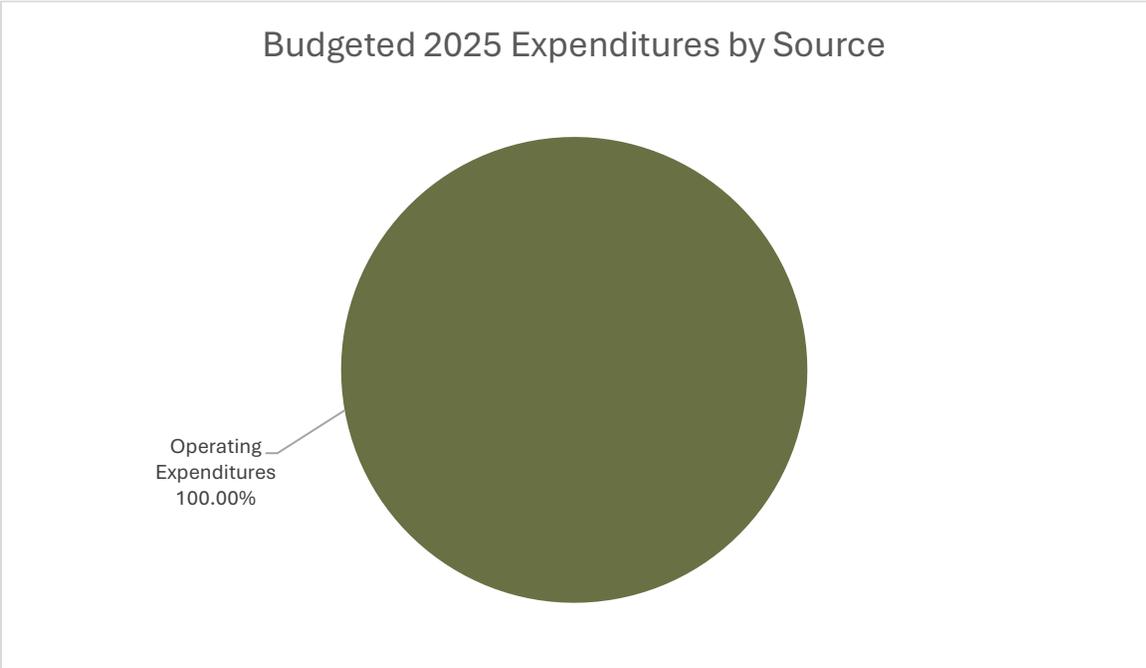
The attached 2025 budget requests expenditures of \$3,410,145, an increase of \$132,405 from 2024 projected actual expenditures. This budget reflects a continued staffing level of 18.5 full-time deputies. Since revenues are insufficient to cover costs, a transfer of \$1,813,946 from the General Fund is necessary. The 2026 forecast estimates an increase of 4.0% while the 2027 forecast also includes a 4.0% increase from the prior year.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
LEGAL FEES	207-301.00-801.000	\$28,800.00	\$31,500.00	\$32,445.00	\$33,418.35	\$34,420.90
CONTRACTUAL SERVICES	207-301.00-818.000	\$3,133,159.92	\$3,241,240.00	\$3,372,700.00	\$3,509,480.43	\$3,649,860.00
MISCELLANEOUS	207-301.00-956.000	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Expense Objects:		\$3,161,959.92	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Operating Expenditures	\$3,161,959.92	\$3,277,740.00	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90
Total Expenditures:	\$3,161,959.92	\$3,277,740.00	\$3,277,740.00	\$3,410,145.00	\$3,547,898.78	\$3,689,280.90



Parks, Trails, and Recreation Fund

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

There are currently three departments in the Parks, Trails, and Recreation Fund. They are:

- Parks Administration
- Parks Capital Projects
- Recreation

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



Summary

In 2025, we are budgeting \$1,777,822 for revenue and \$1,777,822 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$859,625 (93.6%) and expenditures are expected to increase by \$855,916 (92.8%).

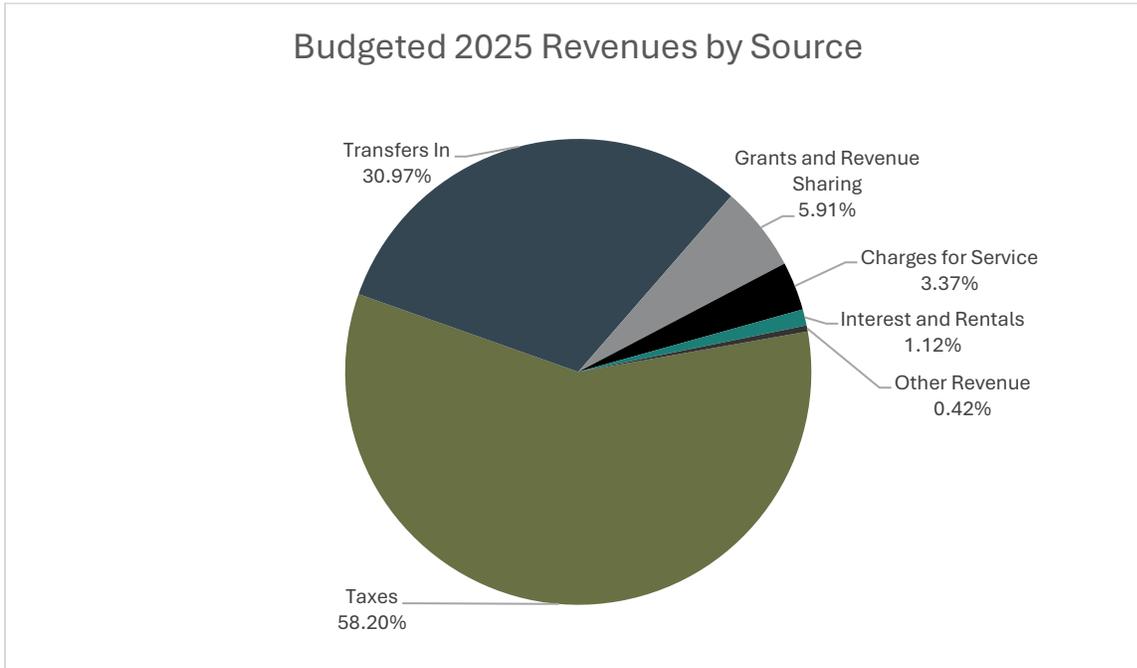


Review the table below to learn how this budget will impact fund balance.

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$3,709.37	\$8,639.74	\$8,639.74	\$0.00	\$0.00	\$152,230.62
Revenues						
Taxes	\$915,461.40	\$844,398.00	\$985,525.55	\$1,034,654.51	\$1,061,550.22	\$1,082,798.23
Other Revenue	\$68,972.89	\$5,000.00	\$5,250.00	\$7,500.00	\$7,500.00	\$7,500.00
Grants and Revenue Sharing	\$14,821.20	\$14,821.20	\$22,049.95	\$105,000.00	\$320,000.00	\$420,000.00
Charges for Services	\$65,928.00	\$48,400.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
Interest and Rentals	\$0.00	\$0.00	\$35,432.58	\$20,000.00	\$10,000.00	\$5,000.00
Transfers In	\$1,012,173.02	\$5,577.57	\$183,259.55	\$550,667.44	\$0.00	\$180,156.28
Total Revenues:	\$2,077,356.51	\$918,196.77	\$1,291,517.63	\$1,777,821.95	\$1,459,050.22	\$1,755,454.51
Expenditures						
Salaries	\$501,569.58	\$195,565.13	\$195,565.13	\$189,700.78	\$203,723.85	\$213,872.32
Benefits	\$182,195.39	\$57,956.04	\$57,956.06	\$60,601.17	\$63,702.68	\$65,979.60
Operating Expenditures	\$337,780.31	\$237,718.31	\$217,762.71	\$200,197.80	\$203,286.73	\$206,726.84
Capital Outlay	\$835,880.86	\$430,666.66	\$312,000.00	\$781,000.00	\$262,000.00	\$820,000.00
Transfers Out	\$215,000.00	\$0.00	\$516,873.47	\$546,322.20	\$574,106.34	\$601,106.37
Total Expenditures:	\$2,072,426.14	\$921,906.14	\$1,300,157.37	\$1,777,821.95	\$1,306,819.60	\$1,907,685.13
Total Revenues Less Expenditures:	\$4,930.37	-\$3,709.37	-\$8,639.74	\$0.00	\$152,230.62	-\$152,230.62
Ending Fund Balance:	\$8,639.74	\$4,930.37	\$0.00	\$0.00	\$152,230.62	\$0.00



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	208-000.00-403.000	\$910,745.67	\$981,528.10	\$1,030,604.51	\$1,057,400.22	\$1,078,548.23
DELQ TAX	208-000.00-412.000	\$1,427.76	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
PYMT IN LIEU OF TAXES	208-000.00-432.000	\$2,346.29	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00
IFT TAX REVENUE	208-000.00-437.000	\$746.62	\$747.45	\$800.00	\$900.00	\$1,000.00
DELINQUENT INTEREST & PENALTY	208-000.00-445.005	\$195.06	\$100.00	\$100.00	\$100.00	\$100.00
Total Taxes:		\$915,461.40	\$985,525.55	\$1,034,654.51	\$1,061,550.22	\$1,082,798.23
Other Revenue						
DONATIONS	208-000.00-675.010	\$2,220.00	\$250.00	\$2,500.00	\$2,500.00	\$2,500.00
MISCELLANEOUS REVENUE	208-000.00-677.000	\$198.89	\$0.00	\$0.00	\$0.00	\$0.00
REFUNDS / REBATE / REIMBURSEMENTS	208-000.00-687.000	\$66,554.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Other Revenue:		\$68,972.89	\$5,250.00	\$7,500.00	\$7,500.00	\$7,500.00
Grants and Revenue Sharing						
FEDERAL GRANTS	208-000.00-503.000	\$0.00	\$0.00	\$85,000.00	\$0.00	\$0.00
STATE GRANTS	208-000.00-572.000	\$0.00	\$0.00	\$0.00	\$300,000.00	\$400,000.00
LOCAL COMMUNITY STABILIZATION	208-000.00-573.000	\$14,821.20	\$22,049.95	\$20,000.00	\$20,000.00	\$20,000.00
Total Grants and Revenue Sharing:		\$14,821.20	\$22,049.95	\$105,000.00	\$320,000.00	\$420,000.00
Charges for Services						
RECREATION FEES	208-000.00-651.010	\$56,468.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PARKS FACILITY FEES	208-000.00-651.020	\$9,460.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Total Charges for Services:		\$65,928.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
Interest and Rentals						
INTEREST	208-000.00-665.000	\$0.00	\$35,432.58	\$20,000.00	\$10,000.00	\$5,000.00
Total Interest and Rentals:		\$0.00	\$35,432.58	\$20,000.00	\$10,000.00	\$5,000.00
Transfers In						
TRANS IN FROM GEN FUND	208-000.00-699.101	\$1,004,673.02	\$183,259.55	\$550,667.44	\$0.00	\$180,156.28
TRANS IN FROM DELHI DDA	208-000.00-699.248	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Transfers In:		\$1,012,173.02	\$183,259.55	\$550,667.44	\$0.00	\$180,156.28
Total Revenue Source:		\$2,077,356.51	\$1,291,517.63	\$1,777,821.95	\$1,459,050.22	\$1,755,454.51



Parks Administration

Summary

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 department includes costs related to departmental staff, which includes Director and the Recreation Coordinator. Also included is the stipend for the Park Commissioners, plus other administrative costs such as state and federal park and recreation association memberships, continuing education, insurance, office supplies, telephone, and postage.

Year 2025 Goals

1. Create a Connected Community:
 - Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.
 - Encourage and facilitate the continued use of the Sam Corey building for a wider range of Township events, program and activities while continuing to prioritize senior citizen use of the facility.
 - Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park).
 - Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible.
2. Placemaking:
 - Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
3. Seek opportunities for productive partnerships:
 - Collaborate with the Holt Public School District and other partners, as appropriate, on potential reuse opportunities for Hope Middle School that are economically viable and sustainable and do not duplicate services or resources.
 - Continue to facilitate the cooperative relationship with the Holt Public Schools and Holt Community Education in providing recreational opportunities to our residents.

Resources Needed

The attached year 2025 budget requests expenditures of \$892,322. The budget reflects two full-time positions.

This budget will allow us to continue providing quality parks, recreation programs, and social activities that add to the quality of life in Delhi Township and serves as a model of



cooperation between the Township and Holt Public Schools. The 2026 and 2027 forecasts reflect estimated COLA and inflationary increases.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	208-752.00-703.000	\$163,190.64	\$190,105.13	\$184,240.78	\$198,263.85	\$208,412.32
PARK COMMISSION COMPENSATION	208-752.00-704.001	\$5,100.00	\$5,460.00	\$5,460.00	\$5,460.00	\$5,460.00
SOCIAL SECURITY/MEDICARE	208-752.00-715.000	\$12,641.73	\$14,864.36	\$14,415.72	\$15,488.48	\$16,264.84
HEALTH INSURANCE	208-752.00-716.000	\$16,799.62	\$14,809.24	\$16,005.87	\$16,005.87	\$16,005.87
DENTAL INSURANCE	208-752.00-716.010	\$1,947.74	\$1,945.92	\$1,871.76	\$1,871.76	\$1,871.76
LIFE INSURANCE	208-752.00-717.000	\$823.20	\$903.44	\$972.79	\$972.79	\$972.79
PENSION CONTRIBUTION	208-752.00-718.000	\$20,398.83	\$21,388.14	\$23,030.10	\$24,782.98	\$26,051.54
DISABILITY INSURANCE	208-752.00-719.000	\$1,278.08	\$1,522.83	\$1,639.74	\$1,764.55	\$1,854.87
WORKERS COMP	208-752.00-724.000	\$2,677.95	\$2,522.13	\$2,665.19	\$2,816.25	\$2,957.93
OFFICE SUPPLIES	208-752.00-726.000	\$3,584.63	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
LEGAL FEES	208-752.00-801.000	\$1,200.00	\$1,260.00	\$1,297.80	\$1,336.73	\$1,376.84
MEMBERSHIPS, DUES, SUBS	208-752.00-802.000	\$775.00	\$1,000.00	\$1,250.00	\$1,250.00	\$1,250.00
POSTAGE	208-752.00-803.000	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
AUDIT FEES	208-752.00-807.000	\$880.00	\$1,000.00	\$1,250.00	\$1,500.00	\$1,500.00
INSURANCE & BONDS	208-752.00-810.000	\$9,356.24	\$10,202.71	\$10,500.00	\$11,000.00	\$12,000.00
CONTRACTUAL SERVICES	208-752.00-818.000	\$14,425.05	\$35,300.00	\$35,300.00	\$35,300.00	\$35,300.00
TELEPHONE/COMMUNICATIONS	208-752.00-853.000	\$4,135.53	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
RETIREE'S BENEFITS	208-752.00-874.000	\$24,006.48	\$27,500.00	\$29,600.00	\$31,900.00	\$34,300.00
MISCELLANEOUS	208-752.00-956.000	\$1,087.09	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
EDUCATION & TRAINING	208-752.00-960.000	\$514.00	\$2,500.00	\$2,000.00	\$2,000.00	\$2,000.00
TWP PROP- DRAIN/TAX/SAD	208-752.00-962.000	\$1,395.18	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
MASTER PLAN RESEARCH	208-752.00-967.000	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
XFER OUT TO GEN FUND: GF SUPPORT ALLOC	208-752.00-995.101	\$0.00	\$516,873.47	\$546,322.20	\$574,106.34	\$601,106.37
Total Expense Objects:		\$286,216.99	\$888,657.37	\$892,321.95	\$940,319.60	\$983,185.13

Performance Indicators

2024 Park Rentals

Total Pavilion Reservations: 247 (increase of 27 rentals from 2023)
 Resident Reservations: 177 (72%)
 Non-resident Reservations: 70 (28%)



Parks Capital Projects

Summary

Purpose or Objective of this Department:

To maintain park and greenspace properties within the Township for enjoyment and recreational opportunities, with the assurance of equitable access for all residents.

Activities of this Department

To perform the care and management of the Township's twelve parks/greenspaces totaling 140 acres including the following:

- Valhalla Park (62.74 acres) – Beachfront Area, Pavilions, Playground, Nature Trails, Athletic Fields.
- Kiwanis Park (14.77 acres) – Pickleball Courts, 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 small playground.
- Centennial Farms Park (10.40 acres) – Neighborhood park with playground.
- Veterans Memorial Gardens (11.26 acres) – Pedestrian Walkway, Gardens, Memorial, Pavilion, 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 rental locker and accessible launch.
- The 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 2025 Goals

1. Continued focus on trail development. Promote increased trail use through educational materials and programming efforts.
2. Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park).
3. Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible.

Year 2025 Budgeted Capital Improvements

- Carpet replacement at Sam Corey Senior Center - \$20,000.
- Kiwanis Park Pickleball Shade Structure - \$15,000.
- Park Entrance Sign Replacement - \$7,000.
- Valhalla Park Restroom Building - \$119,000.
- Athletic Field Improvements - \$20,000.
- Valhalla Park Improvements (MDNR Grant Reliant) - \$600,000.



Year 2026 Forecasted Capital Improvements

- Roof / Exterior Improvements at Sam Corey Senior Center - \$80,000.
- Sycamore Trail Inspection - \$30,000.
- Athletic Field Improvements - \$20,000.
- Ram Trailhead Improvements - \$125,000.
- Park Entrance Sign Replacement - \$7,000.

Year 2027 Forecasted Capital Improvements

- Athletic Field Improvements - \$20,000.
- John Taylor Park Improvements - \$800,000.

Resources Needed

The attached year 2025 budget requests expenditures of \$781,000. This budget will allow us to improve the parks and facilities that add to the quality of life in Delhi Township. The budgeted amount forecasted for 2026 and 2027 are \$262,000 and \$820,000, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	208-771.00-703.000	\$202,491.34	\$0.00	\$0.00	\$0.00	\$0.00
OVERTIME	208-771.00-703.010	\$16,143.44	\$0.00	\$0.00	\$0.00	\$0.00
SEASONAL LABOR	208-771.00-703.051	\$114,644.16	\$0.00	\$0.00	\$0.00	\$0.00
SOCIAL SECURITY/MEDICARE	208-771.00-715.000	\$24,875.38	\$0.00	\$0.00	\$0.00	\$0.00
HEALTH INSURANCE	208-771.00-716.000	\$67,042.00	\$0.00	\$0.00	\$0.00	\$0.00
DENTAL INSURANCE	208-771.00-716.010	\$2,965.19	\$0.00	\$0.00	\$0.00	\$0.00
LIFE INSURANCE	208-771.00-717.000	\$1,071.08	\$0.00	\$0.00	\$0.00	\$0.00
PENSION CONTRIBUTION	208-771.00-718.000	\$22,769.65	\$0.00	\$0.00	\$0.00	\$0.00
DISABILITY INSURANCE	208-771.00-719.000	\$1,598.88	\$0.00	\$0.00	\$0.00	\$0.00
UNEMPLOYMENT-REIMBURSEMENT	208-771.00-720.000	\$952.02	\$0.00	\$0.00	\$0.00	\$0.00
WORKERS COMP	208-771.00-724.000	\$4,354.04	\$0.00	\$0.00	\$0.00	\$0.00
CLOTHING/CLEANING ALLOWANCE	208-771.00-725.000	\$132.00	\$0.00	\$0.00	\$0.00	\$0.00
GASOLINE	208-771.00-730.000	\$23,661.31	\$0.00	\$0.00	\$0.00	\$0.00
UNIFORMS	208-771.00-734.000	\$1,849.63	\$0.00	\$0.00	\$0.00	\$0.00
TOOLS	208-771.00-748.000	\$2,290.98	\$0.00	\$0.00	\$0.00	\$0.00
EQUIPMENT & SUPPLIES	208-771.00-775.001	\$20,874.01	\$0.00	\$0.00	\$0.00	\$0.00
SAFETY EQUIPMENT AND SUPPLIES	208-771.00-775.003	\$2,348.59	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES	208-771.00-818.000	\$32,856.95	\$0.00	\$0.00	\$0.00	\$0.00
UTILITIES - WATER	208-771.00-921.030	\$12,184.80	\$0.00	\$0.00	\$0.00	\$0.00
UTILITIES - SEWER	208-771.00-921.035	\$5,370.19	\$0.00	\$0.00	\$0.00	\$0.00
UTILITIES - ELECTRIC	208-771.00-921.040	\$31,103.28	\$0.00	\$0.00	\$0.00	\$0.00
UTILITIES - GAS	208-771.00-921.045	\$3,030.11	\$0.00	\$0.00	\$0.00	\$0.00
BUILDING MAINTENANCE & REPAIRS	208-771.00-930.000	\$25,450.07	\$0.00	\$0.00	\$0.00	\$0.00
GROUNDS MAINTENANCE & REPAIRS	208-771.00-930.010	\$35,157.49	\$0.00	\$0.00	\$0.00	\$0.00
EQUIPMENT MAIN & REPAIR	208-771.00-930.020	\$11,622.47	\$0.00	\$0.00	\$0.00	\$0.00
VEHICLE REPAIR/MAINTENANCE	208-771.00-931.000	\$10,093.74	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	208-771.00-956.000	\$3,881.99	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	208-771.00-970.000	\$828,644.58	\$312,000.00	\$781,000.00	\$262,000.00	\$820,000.00
TRANSFER OUT	208-771.00-995.001	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANS OUT TO SEWER FUND	208-771.00-995.590	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$1,724,459.37	\$312,000.00	\$781,000.00	\$262,000.00	\$820,000.00



Recreation Summary

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:

- Youth and Adult Athletic Programs, Events and Leagues.
- Family Enrichment Events and Programming.
- Community-wide Special Events.
- Senior Focused Events and Programming.
- Health and Fitness Programming.
- Community Outreach and Support:
 - Local Jr Rams administrative and facility Support.
 - Local Civic Engagement Clubs Event Support.

Year 2025 Goals

1. Create a Connected Community:
 - Promote recreational activities and opportunities for individuals, families, and seniors within the Township to recreate responsibly.
 - Encourage and facilitate the continued use of the Sam Corey building for a wider range of Township events, program and activities while continuing to prioritize senior citizen use of the facility.
 - Increase the quality of life for residents with emphasis on outdoor recreational opportunities (Esker Landing Park).

Resources Needed

The budget reflects equipment, awards, officials for recreation programs and costs associated with township special events. The 2025 budget of \$104,500 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 2026 and 2027 forecasts are projected to remain at the 2025 level with increases only for special events and community enrichment programs.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
T-SHIRTS & UNIFORMS	208-774.00-739.000	\$12,912.80	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
AWARDS & TROPHIES	208-774.00-739.001	\$3,259.71	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
EQUIPMENT & SUPPLIES	208-774.00-775.001	\$11,226.88	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00
ASA MEN'S FEES-SOFTBALL	208-774.00-802.001	\$720.00	\$1,320.00	\$1,320.00	\$1,320.00	\$1,320.00
ADULT SOFTBALL UMPIRES	208-774.00-802.002	\$0.00	\$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	\$2,000.00
SENIOR CENTER EXPENDITURES	208-774.00-809.956	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
CONTRACTUAL SERVICES	208-774.00-818.000	\$8,638.75	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
SPECIAL EVENTS	208-774.00-880.010	\$17,722.05	\$50,680.00	\$50,680.00	\$50,680.00	\$50,680.00
MISCELLANEOUS	208-774.00-956.000	\$33.31	\$500.00	\$500.00	\$500.00	\$500.00
CAPITAL OUTLAY	208-774.00-970.000	\$7,236.28	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$61,749.78	\$99,500.00	\$104,500.00	\$104,500.00	\$104,500.00

Performance Indicators

Youth and Adult Athletic Programs, Events and Leagues

Total Participants: 3,214 (11.5% increase over 2022/2023)

Total Teams: 241

Total Volunteers: 516

Programs Offered:

- Jr Rams Competitive Teams
- Pickleball Clinics (new)
- Pickleball Leagues (new)
- Pickleball Tournament (new)
- Senior Softball (summer/fall)
- Women’s Open Gym Basketball
- Youth Basketball
- Youth Flag Football
- Youth Floor Hockey
- Youth Kickball (new)
- Youth Soccer
- Youth T-Ball, Baseball and Softball
- Youth u14 Softball
- Youth Volleyball
- Youth/Teen Tennis Tournament

Highlights

With the opening of the pickleball courts, the largest growth in the Township’s athletic programming efforts centered around pickleball as that sport attracted young and old alike. The new Kickball program was offered as a free opportunity after the traditional bat and ball sport season and featured more than eighty kids. Despite the growth in Jr Rams competitive sports programs, traditional recreational sport league continues to see an increase in participation.

Family/Enrichment Events and Programming

Total Participants: 894

Programs Offered:

- Adaptive Bowling
- Blue Cross Winter Warm Up
- Collaborative Chess (new)
- Family Board Game Night (new)
- Family Jigsaw Competition (new)
- Game Night for Adults (new)
- Gingerbread House Workshop (new)
- Mystery Who-dun-it Workshop (new)
- Nerf Wars



- Painting Party for Kids (new)
- Parent/Child Cornhole
- Yoga in the Park/Seniors
- Youth Fishing Derby
- Zumba @ Sam Corey

Highlights

Efforts in offering more enrichment programming for youth and families resulted in a major increase in participation numbers during 2024. This trend is likely to continue in 2025.

Community Special Events

Total Participants: 5,520

Programs Offered:

- Moonlight Movies
- Music in the Garden
- Halloween in the Gardens
- Kids Day @ Valhalla (new)
- Easter Egg Hunt
- Holiday Tree Lighting

Highlights

The Department managed the Music in the Garden Series in lieu of the Arts Council in 2024 and saw an average concert attendance of nearly four hundred people. Holiday focused special events continue to see the greatest attendance.

Senior Focused Events and Programming

Total Participants: 6,750

285 Paid Membership

Programs Offered:

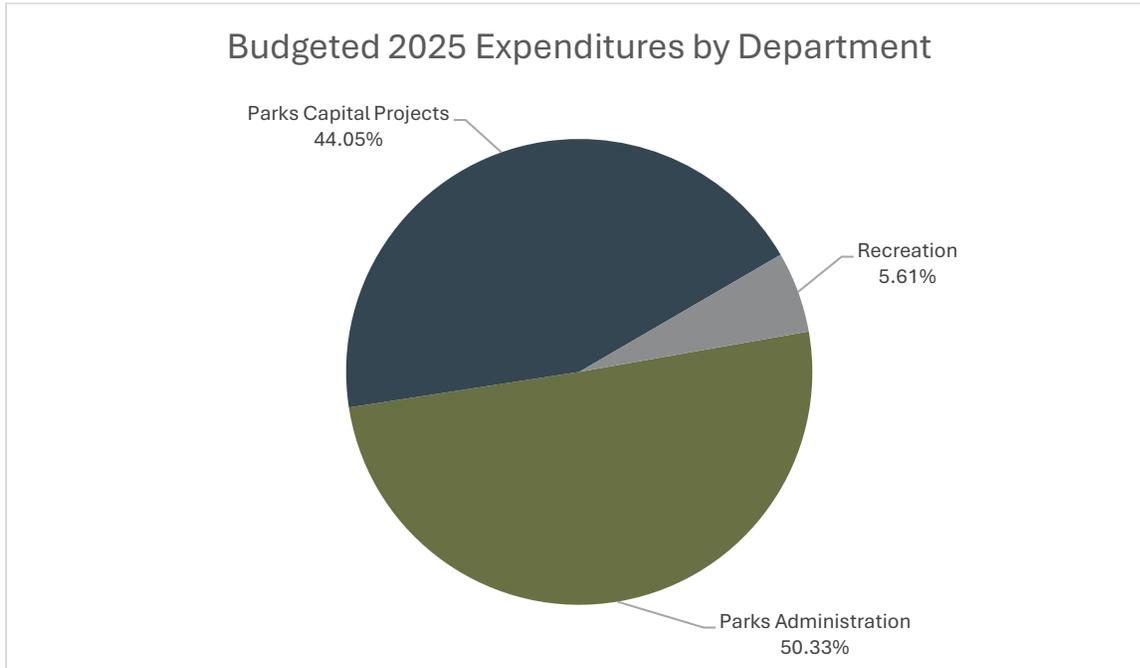
- Book Clubs
- Card Games (euchre, bridge, etc.)
- Daily Chair Exercise
- Health Workshops
- Hobby and Crafts
- Senior Trips
- Table Tennis/Cornhole
- Weekly TCOA Congregate Meal
- Holiday Special Events
- Lifelong Learning Series
- Pancakes and Pajamas
- Quilting and Needlework
- Senior Picnic

Highlights

Now 4 years removed from the Covid 19 pandemic, participation numbers at the Senior Center continue to increase. 2024 program efforts focused on Health and Wellness and Lifelong Learning initiatives.



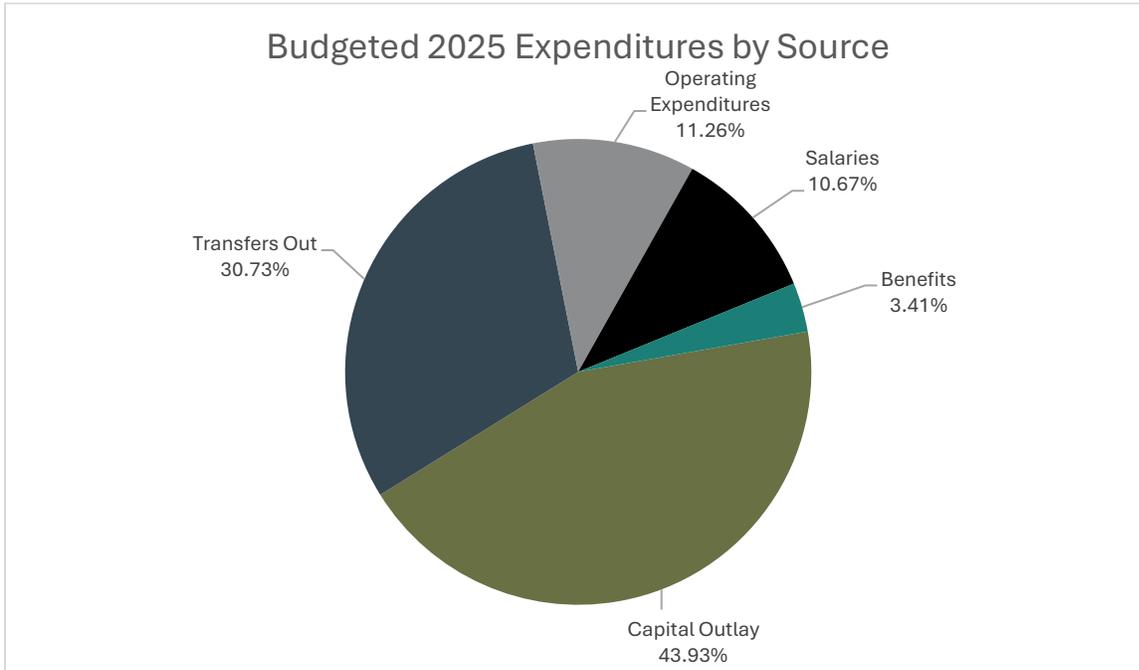
Summary of Expenditures by Department



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Parks Administration	\$286,216.99	\$391,739.48	\$888,657.37	\$892,321.95	\$940,319.60	\$983,185.13
Parks Capital Projects	\$1,724,459.37	\$430,666.66	\$312,000.00	\$781,000.00	\$262,000.00	\$820,000.00
Recreation	\$61,749.78	\$99,500.00	\$99,500.00	\$104,500.00	\$104,500.00	\$104,500.00
Total Expenditures:	\$2,072,426.14	\$921,906.14	\$1,300,157.37	\$1,777,821.95	\$1,306,819.60	\$1,907,685.13



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$501,569.58	\$195,565.13	\$195,565.13	\$189,700.78	\$203,723.85	\$213,872.32
Benefits	\$182,195.39	\$57,956.04	\$57,956.06	\$60,601.17	\$63,702.68	\$65,979.60
Operating Expenditures	\$337,780.31	\$237,718.31	\$217,762.71	\$200,197.80	\$203,286.73	\$206,726.84
Capital Outlay	\$835,880.86	\$430,666.66	\$312,000.00	\$781,000.00	\$262,000.00	\$820,000.00
Transfers Out	\$215,000.00	\$0.00	\$516,873.47	\$546,322.20	\$574,106.34	\$601,106.37
Total Expenditures:	\$2,072,426.14	\$921,906.14	\$1,300,157.37	\$1,777,821.95	\$1,306,819.60	\$1,907,685.13



Fire, EMS Equipment, and Vehicle Fund

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

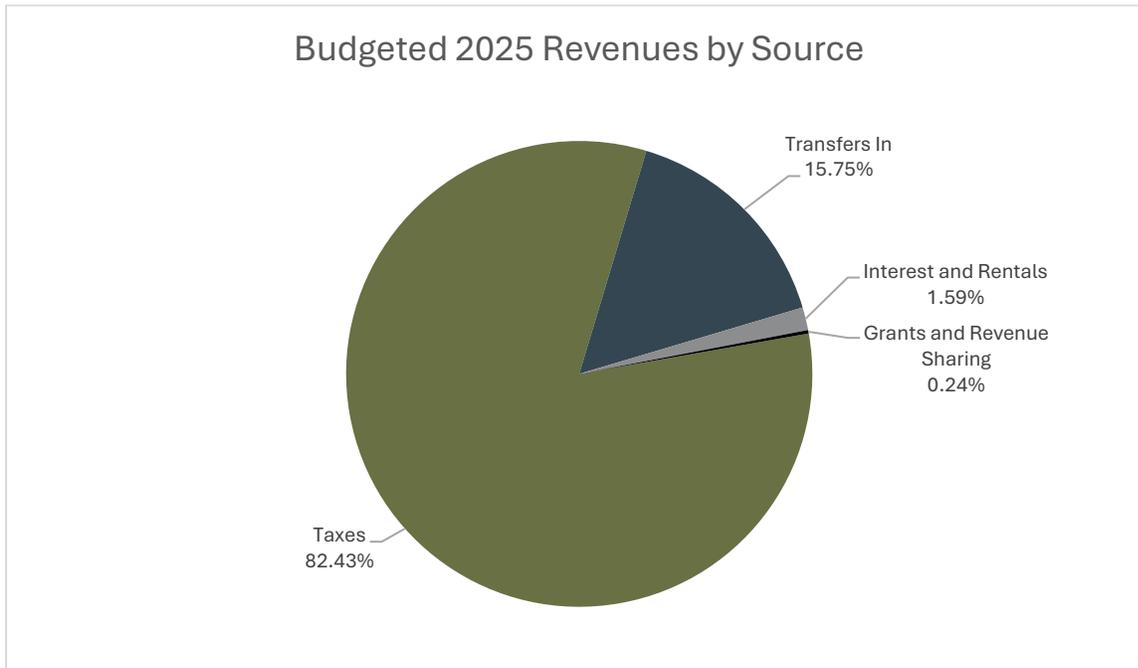
In 2025, we are budgeting \$629,647 for revenue and \$619,647 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$158,513 (33.6%) and expenditures are expected to decrease by \$29,831 (4.6%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$366,908.98	\$300,035.83	\$300,035.83	\$21,435.46	\$31,435.46	\$86,574.14
Revenues						
Taxes	\$457,659.43	\$417,224.00	\$494,463.28	\$519,005.23	\$532,408.68	\$542,988.86
Grants and Revenue Sharing	\$18,569.66	\$53,909.66	\$55,366.24	\$1,500.00	\$1,500.00	\$1,500.00
Interest and Rentals	\$3,950.37	\$0.00	\$21,435.46	\$10,000.00	\$5,000.00	\$2,000.00
Sale of Fixed Assets	\$2,000.00	\$0.00	\$1,000.00	\$0.00	\$125,000.00	\$125,000.00
Transfers In	\$0.00	\$0.00	\$38,474.36	\$99,141.47	\$0.00	\$0.00
Total Revenues:	\$482,179.46	\$471,133.66	\$610,739.34	\$629,646.70	\$663,908.68	\$671,488.86
Expenditures						
Operating Expenditures	\$189,222.92	\$300,000.00	\$300,000.00	\$263,770.00	\$270,770.00	\$303,000.00
Capital Outlay	\$131,982.00	\$190,000.00	\$429,863.70	\$200,000.00	\$338,000.00	\$412,755.00
Debt Service	\$227,847.69	\$159,477.98	\$159,476.01	\$155,876.70	\$0.00	\$0.00
Total Expenditures:	\$549,052.61	\$649,477.98	\$889,339.71	\$619,646.70	\$608,770.00	\$715,755.00
Total Revenues Less Expenditures:	-\$66,873.15	-\$178,344.32	-\$278,600.37	\$10,000.00	\$55,138.68	-\$44,266.14
Ending Fund Balance:	\$300,035.83	\$121,691.51	\$21,435.46	\$31,435.46	\$86,574.14	\$42,308.00



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	211-000.00-403.000	\$455,303.02	\$490,689.60	\$515,224.08	\$528,619.91	\$539,192.30
DELQ TAX	211-000.00-412.000	\$713.01	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	211-000.00-432.000	\$1,173.03	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
IFT TAX REVENUE	211-000.00-437.000	\$373.27	\$373.68	\$381.15	\$388.78	\$396.55
DELINQUENT INTEREST & PENALTY	211-000.00-445.005	\$97.10	\$200.00	\$200.00	\$200.00	\$200.00
Total Taxes:		\$457,659.43	\$494,463.28	\$519,005.23	\$532,408.68	\$542,988.86
Grants and Revenue Sharing						
FEDERAL GRANTS	211-000.00-503.000	\$17,160.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE GRANTS	211-000.00-572.000	\$0.00	\$52,500.00	\$0.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	211-000.00-573.000	\$1,409.66	\$2,866.24	\$1,500.00	\$1,500.00	\$1,500.00
Total Grants and Revenue Sharing:		\$18,569.66	\$55,366.24	\$1,500.00	\$1,500.00	\$1,500.00
Interest and Rentals						
INTEREST	211-000.00-665.000	\$3,950.37	\$21,435.46	\$10,000.00	\$5,000.00	\$2,000.00
Total Interest and Rentals:		\$3,950.37	\$21,435.46	\$10,000.00	\$5,000.00	\$2,000.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS-GOV	211-000.00-693.000	\$2,000.00	\$1,000.00	\$0.00	\$125,000.00	\$125,000.00
Total Sale of Fixed Assets:		\$2,000.00	\$1,000.00	\$0.00	\$125,000.00	\$125,000.00
Transfers In						
TRANS IN FROM GEN FUND	211-000.00-699.101	\$0.00	\$38,474.36	\$99,141.47	\$0.00	\$0.00
Total Transfers In:		\$0.00	\$38,474.36	\$99,141.47	\$0.00	\$0.00
Total Revenue Source:		\$482,179.46	\$610,739.34	\$629,646.70	\$663,908.68	\$671,488.86



Equipment and Apparatus

Summary

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. The Delhi Township Fire Chief administers this Fund.

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 2025 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 EMS life safety equipment to the current standard for fire/EMS response that meets industry best practices and safety.

Resources Needed

The attached 2025 budget requests expenditures of \$619,647. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2025 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and fire equipment replacement as needed.

The 2026 forecasted budget is currently suggesting expenditures in the amount of \$608,770, primarily due to Stryker EMS equipment purchase and recurring costs due to finance obligations and EMS equipment replacements. In 2027, the fire department forecasts expenditures in the amount of \$715,755. 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 \$515,224 from the fire equipment millage. An additional \$104,423 in revenue is expected during 2025 from various other sources.

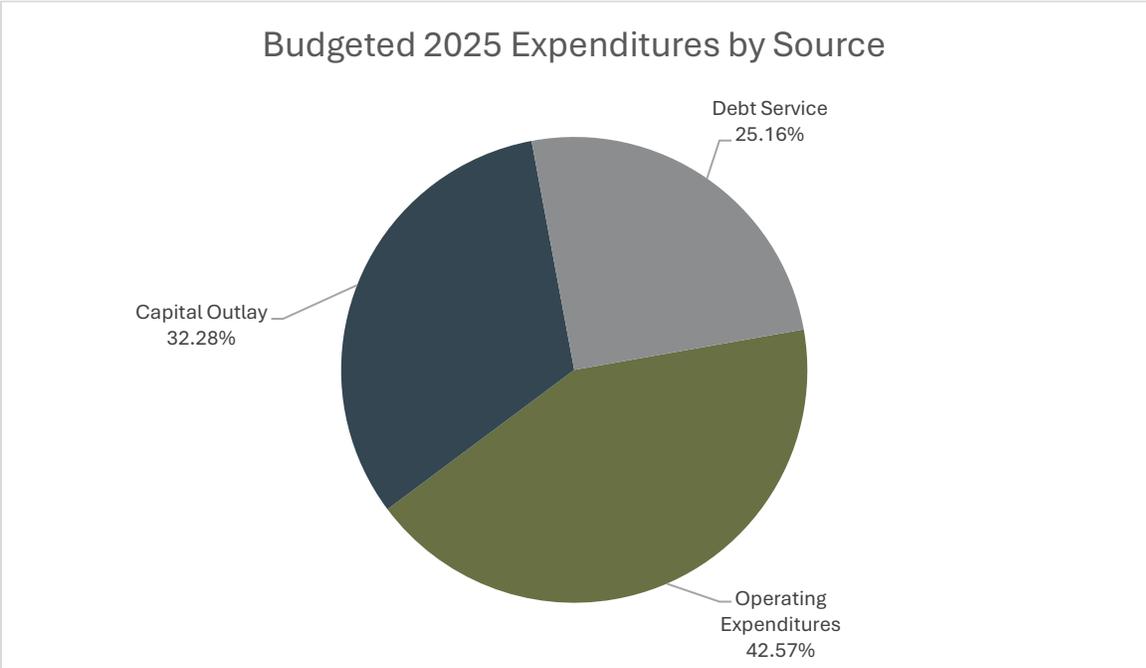


Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
FIRE TURNOUT GEAR MAINT AND REPAIR	211-339.00-734.001	\$3,104.29	\$6,000.00	\$6,500.00	\$6,500.00	\$7,000.00
FIREFIGHTING TURNOUT GEAR	211-339.00-734.002	\$2,133.53	\$82,500.00	\$35,000.00	\$35,000.00	\$40,000.00
COMPUTER EXPENSES	211-339.00-740.010	\$12,450.94	\$14,000.00	\$14,000.00	\$16,000.00	\$17,500.00
FIRE FIGHTING EQUIP & SUPPLIES	211-339.00-755.000	\$26,509.69	\$25,000.00	\$27,500.00	\$30,000.00	\$30,000.00
MEDICAL SUPPLIES	211-339.00-760.000	\$39,232.41	\$45,000.00	\$50,000.00	\$52,500.00	\$55,000.00
CONTRACTUAL SERVICES	211-339.00-818.000	\$7,136.83	\$40,000.00	\$32,770.00	\$32,770.00	\$42,500.00
RADIO REPAIR & MAINTENANCE	211-339.00-851.000	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$17,500.00
EQUIPMENT MAIN & REPAIR	211-339.00-930.020	\$7,980.37	\$15,000.00	\$20,000.00	\$20,000.00	\$25,000.00
VEHICLE REPAIR/MAINTENANCE	211-339.00-931.000	\$89,523.31	\$55,000.00	\$60,000.00	\$60,000.00	\$65,000.00
MISCELLANEOUS	211-339.00-956.000	\$1,151.55	\$2,500.00	\$3,000.00	\$3,000.00	\$3,500.00
CAPITAL OUTLAY	211-339.00-970.000	\$131,982.00	\$133,434.70	\$200,000.00	\$88,000.00	\$87,755.00
VEHICLES-AMBULANCE	211-339.00-981.020	\$0.00	\$221,429.00	\$0.00	\$250,000.00	\$250,000.00
VEHICLES-UTILITY/PICKUPS ETC.	211-339.00-981.030	\$0.00	\$75,000.00	\$0.00		\$75,000.00
PRINCIPAL	211-906.00-991.000	\$217,047.58	\$152,187.98	\$152,187.98	\$0.00	\$0.00
INTEREST	211-906.00-994.000	\$10,800.11	\$7,288.03	\$3,688.72	\$0.00	\$0.00
Total Expense Objects:		\$549,052.61	\$889,339.71	\$619,646.70	\$608,770.00	\$715,755.00



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Operating Expenditures	\$189,222.92	\$300,000.00	\$300,000.00	\$263,770.00	\$270,770.00	\$303,000.00
Capital Outlay	\$131,982.00	\$190,000.00	\$429,863.70	\$200,000.00	\$338,000.00	\$412,755.00
Debt Service	\$227,847.69	\$159,477.98	\$159,476.01	\$155,876.70	\$0.00	\$0.00
Total Expenditures:	\$549,052.61	\$649,477.98	\$889,339.71	\$619,646.70	\$608,770.00	\$715,755.00



Water Improvement Fund

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

Summary

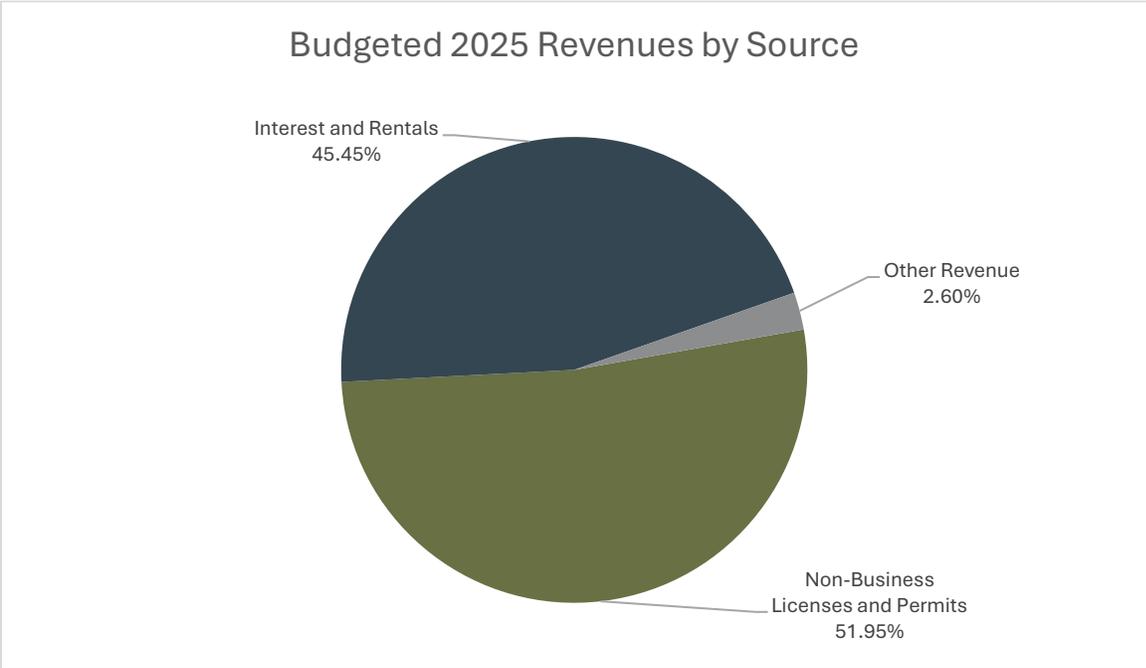
In 2025, we are budgeting \$38,496 for revenue and \$2,632 for expenditures. When compared to the 2024 Original Budget, revenues are expected to decrease by \$32,024 (45.4%) and expenditures are expected to increase by \$8 (0.3%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$475,639.96	\$633,671.27	\$633,671.27	\$671,566.27	\$707,429.77	\$741,510.54
Revenues						
Other Revenue	\$5,406.57	\$1,080.00	\$1,080.00	\$1,000.00	\$1,000.00	\$1,000.00
Non-Business Licenses and Permits	\$132,127.75	\$50,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Interest and Rentals	\$22,845.99	\$19,440.00	\$19,440.00	\$17,496.00	\$15,746.00	\$15,746.00
Total Revenues:	\$160,380.31	\$70,520.00	\$40,520.00	\$38,496.00	\$36,746.00	\$36,746.00
Expenditures						
Operating Expenditures	\$2,349.00	\$2,625.00	\$2,625.00	\$2,632.50	\$2,665.23	\$2,673.18
Total Expenditures:	\$2,349.00	\$2,625.00	\$2,625.00	\$2,632.50	\$2,665.23	\$2,673.18
Total Revenues Less Expenditures:	\$158,031.31	\$67,895.00	\$37,895.00	\$35,863.50	\$34,080.77	\$34,072.82
Ending Fund Balance:	\$633,671.27	\$701,566.27	\$671,566.27	\$707,429.77	\$741,510.54	\$775,583.36



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Other Revenue						
SPECIAL ASSESSMT PAYMENTS	225-000.00-452.000	\$4,105.86	\$810.00	\$800.00	\$800.00	\$800.00
SPECIAL ASSM PYMTS-INTEREST	225-000.00-452.010	\$1,300.71	\$270.00	\$200.00	\$200.00	\$200.00
Total Other Revenue:		\$5,406.57	\$1,080.00	\$1,000.00	\$1,000.00	\$1,000.00
Non-Business Licenses and Permits						
WATER IMPROVEMENT REVENUE	225-000.00-630.000	\$132,127.75	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Non-Business Licenses and Permits:		\$132,127.75	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Interest and Rentals						
INTEREST	225-000.00-665.000	\$22,845.99	\$19,440.00	\$17,496.00	\$15,746.00	\$15,746.00
Total Interest and Rentals:		\$22,845.99	\$19,440.00	\$17,496.00	\$15,746.00	\$15,746.00
Total Revenue Source:		\$160,380.31	\$40,520.00	\$38,496.00	\$36,746.00	\$36,746.00



Administration and Construction

Summary

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 2025 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 2025 budget shows expenditures of \$2,633 and expected revenues of \$38,496, increasing fund balance by \$35,864 to \$707,430. The 2025 and 2026 forecasts are budgeted for \$2,665 and \$2,673, respectively. These funds will cover the Ground Management Board membership and a modest amount toward legal fees.

Resources Generated

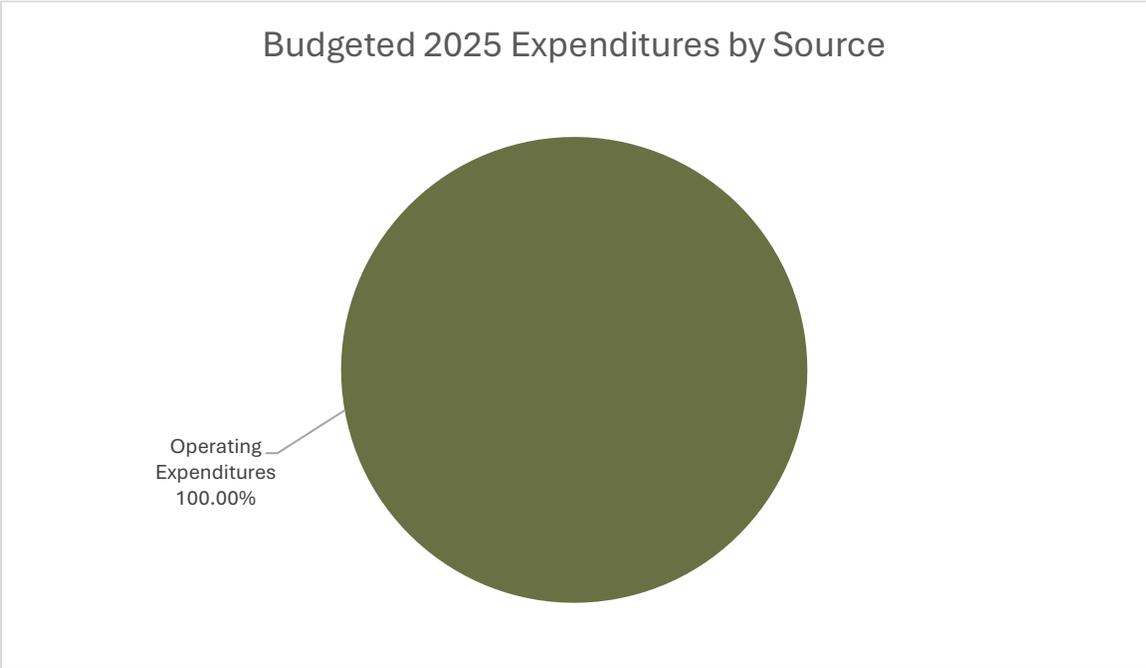
Revenues for 2025 include expected connection fees and special assessment payments. Forecasted revenues for 2026 and 2027 are estimated at \$36,746 for both years, primarily from water connection fees.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
LEGAL FEES	225-536.00-801.000	\$0.00	\$250.00	\$257.50	\$265.23	\$273.18
MEMBERSHIPS,DUES,SUBS	225-536.00-802.000	\$2,349.00	\$2,375.00	\$2,375.00	\$2,400.00	\$2,400.00
Total Expense Objects:		\$2,349.00	\$2,625.00	\$2,632.50	\$2,665.23	\$2,673.18



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Operating Expenditures	\$2,349.00	\$2,625.00	\$2,625.00	\$2,632.50	\$2,665.23	\$2,673.18
Total Expenditures:	\$2,349.00	\$2,625.00	\$2,625.00	\$2,632.50	\$2,665.23	\$2,673.18



Capital Projects Fund

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

Summary

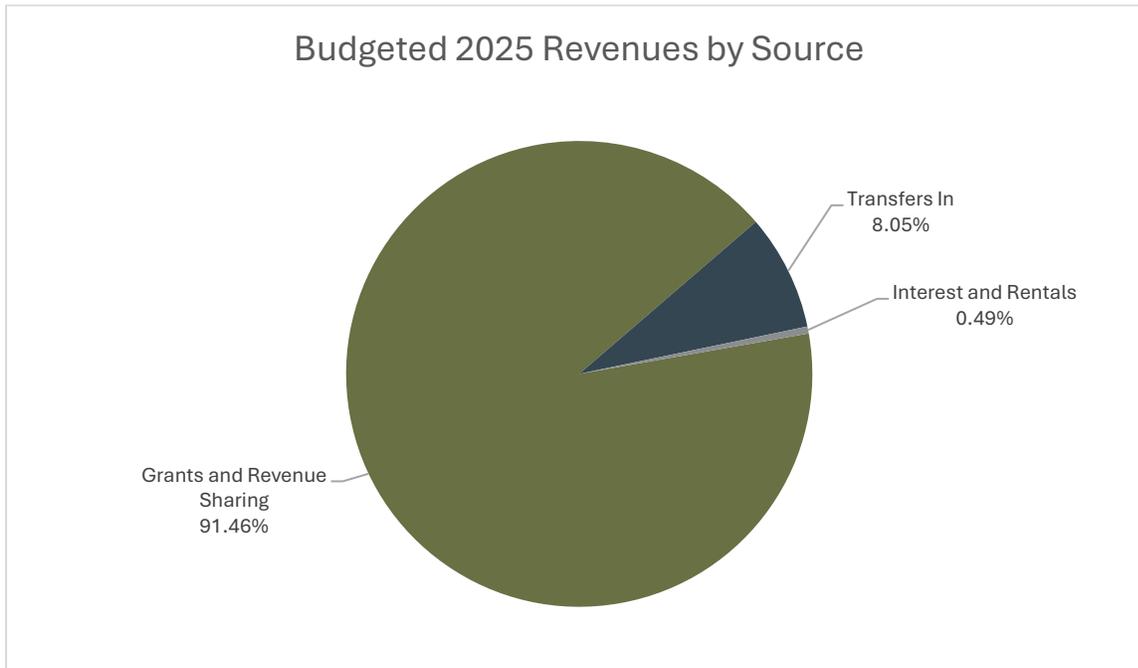
In 2025, we are budgeting \$4,100,188 for revenue and \$9,000,000 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$212,874 (5.5%) and expenditures are expected to increase by \$7,650,931 (567.1%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$1,408,030.91	\$471,574.52	\$471,574.52	\$4,899,811.56	\$0.00	\$0.00
Revenues						
Grants and Revenue Sharing	\$0.00	\$3,750,000.00	\$3,750,000.00	\$3,750,000.00	\$0.00	\$0.00
Intergov-Local	\$0.00	\$137,314.78	\$45,492.28	\$0.00	\$0.00	\$0.00
Interest and Rentals	\$10,416.01	\$0.00	\$31,889.80	\$20,000.00	\$0.00	\$0.00
Transfers In	\$200,000.00	\$0.00	\$2,107,505.75	\$330,188.44	\$0.00	\$0.00
Total Revenues:	\$210,416.01	\$3,887,314.78	\$5,934,887.83	\$4,100,188.44	\$0.00	\$0.00
Expenditures						
Capital Outlay	\$1,146,872.40	\$1,349,069.14	\$1,506,650.79	\$9,000,000.00	\$0.00	\$0.00
Total Expenditures:	\$1,146,872.40	\$1,349,069.14	\$1,506,650.79	\$9,000,000.00	\$0.00	\$0.00
Total Revenues Less Expenditures:	-\$936,456.39	\$2,538,245.64	\$4,428,237.04	-\$4,899,811.56	\$0.00	\$0.00
Ending Fund Balance:	\$471,574.52	\$3,009,820.16	\$4,899,811.56	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Grants and Revenue Sharing						
State Grant	409-000.00-572.000	\$0.00	\$3,750,000.00	\$3,750,000.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$0.00	\$3,750,000.00	\$3,750,000.00	\$0.00	\$0.00
Intergov-Local						
INTERGOVERNMENTAL REVENUE	409-000.00-581.000	\$0.00	\$45,492.28	\$0.00	\$0.00	\$0.00
Total Intergov-Local:		\$0.00	\$45,492.28	\$0.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	409-000.00-665.000	\$10,416.01	\$31,889.80	\$20,000.00	\$0.00	\$0.00
Total Interest and Rentals:		\$10,416.01	\$31,889.80	\$20,000.00	\$0.00	\$0.00
Transfers In						
TRANS IN FROM GEN FUND	409-000.00-699.101	\$0.00	\$2,107,505.75	\$330,188.44	\$0.00	\$0.00
TRANS IN FROM PARKS FUND	409-000.00-699.208	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Transfers In:		\$200,000.00	\$2,107,505.75	\$330,188.44	\$0.00	\$0.00
Total Revenue Source:		\$210,416.01	\$5,934,887.83	\$4,100,188.44	\$0.00	\$0.00



Capital Outlay

Summary

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 Fire Department Renovation.

Resources Needed

The attached 2025 budget shows expenditures of \$9,000,000 and expected revenues of \$4,100,188, decreasing fund balance by \$4,899,812 to \$0. There are currently no planned projects that will be funded in this fund beyond 2025.

Resources Generated

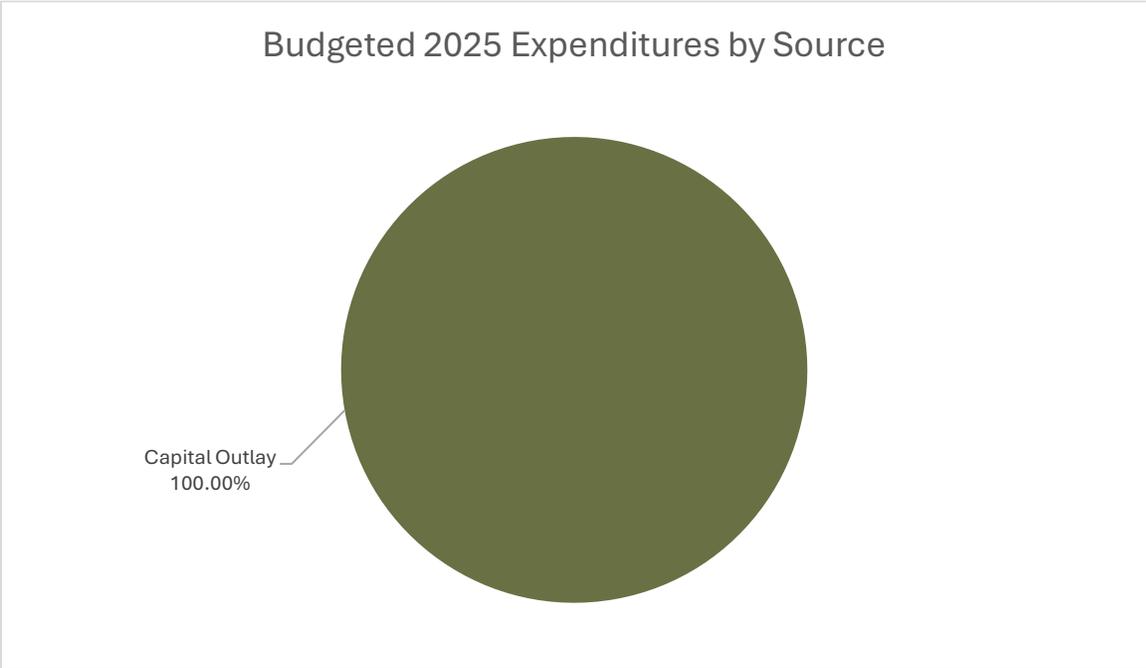
Revenues for 2025 are planned to total \$4,100,188 and include the remaining portion of grant funding from the State of Michigan, interest earned from investing unused funds, and a transfer from the General Fund to cover any remaining project costs not covered by the State of Michigan's \$7.5 million grant.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
HAYHOE TRAIL	409-902.00-971.144	\$970,692.00	\$682,831.19	\$0.00	\$0.00	\$0.00
Fire Dept Renovation Construct	409-902.00-971.145	\$176,180.40	\$823,819.60	\$9,000,000.00	\$0.00	\$0.00
Total Expense Objects:		\$1,146,872.40	\$1,506,650.79	\$9,000,000.00	\$0.00	\$0.00



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Capital Outlay	\$1,146,872.40	\$1,349,069.14	\$1,506,650.79	\$9,000,000.00	\$0.00	\$0.00
Total Expenditures:	\$1,146,872.40	\$1,349,069.14	\$1,506,650.79	\$9,000,000.00	\$0.00	\$0.00



Debt Service Fund

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

Summary

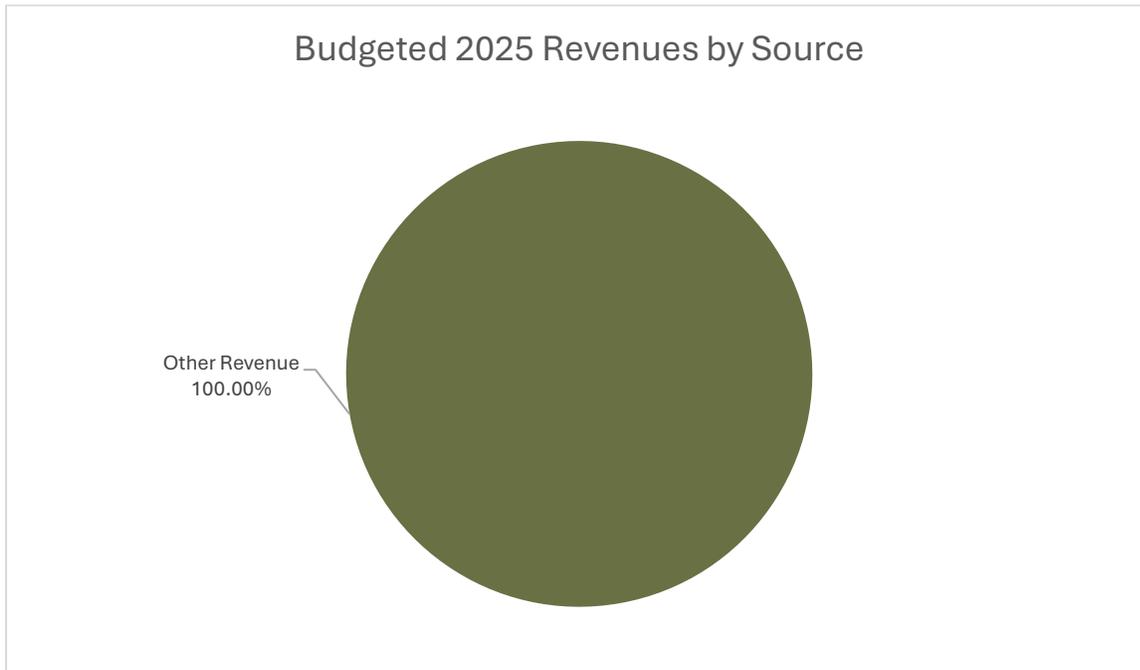
In 2025, we are budgeting \$38,660 for revenue and \$30,325 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$19,574 (102.6%) and expenditures are expected to decrease by \$710 (2.3%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$105,905.86	\$96,535.40	\$96,535.40	\$104,160.40	\$112,495.40	\$121,540.40
Revenues						
Other Revenue	\$22,374.53	\$19,086.60	\$38,660.00	\$38,660.00	\$38,660.00	\$38,660.00
Total Revenues:	\$22,374.53	\$19,086.60	\$38,660.00	\$38,660.00	\$38,660.00	\$38,660.00
Expenditures						
Debt Service	\$31,744.99	\$31,034.99	\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00
Total Expenditures:	\$31,744.99	\$31,034.99	\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00
Total Revenues Less Expenditures:	-\$9,370.46	-\$11,948.39	\$7,625.00	\$8,335.00	\$9,045.00	\$9,755.00
Ending Fund Balance:	\$96,535.40	\$84,587.01	\$104,160.40	\$112,495.40	\$121,540.40	\$131,295.40



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Other Revenue						
SPECIAL ASSESSMT PAYMENTS	852-000.00-452.000	\$16,874.79	\$28,600.00	\$29,700.00	\$30,840.00	\$32,020.00
SPECIAL ASSM PYMTS-INTEREST	852-000.00-452.010	\$5,499.74	\$10,060.00	\$8,960.00	\$7,820.00	\$6,640.00
Total Other Revenue:		\$22,374.53	\$38,660.00	\$38,660.00	\$38,660.00	\$38,660.00
Total Revenue Source:		\$22,374.53	\$38,660.00	\$38,660.00	\$38,660.00	\$38,660.00



Debt Service

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 2025 budget shows expenditures of \$30,325. The 2026 and 2027 forecasts of \$29,615 and \$28,905 are for the bond payments.

Resources Generated

We expect revenues of \$38,660 for 2025. This revenue is from special assessment payments. Forecasted revenues for both 2026 and 2027 are also estimated at \$38,660.

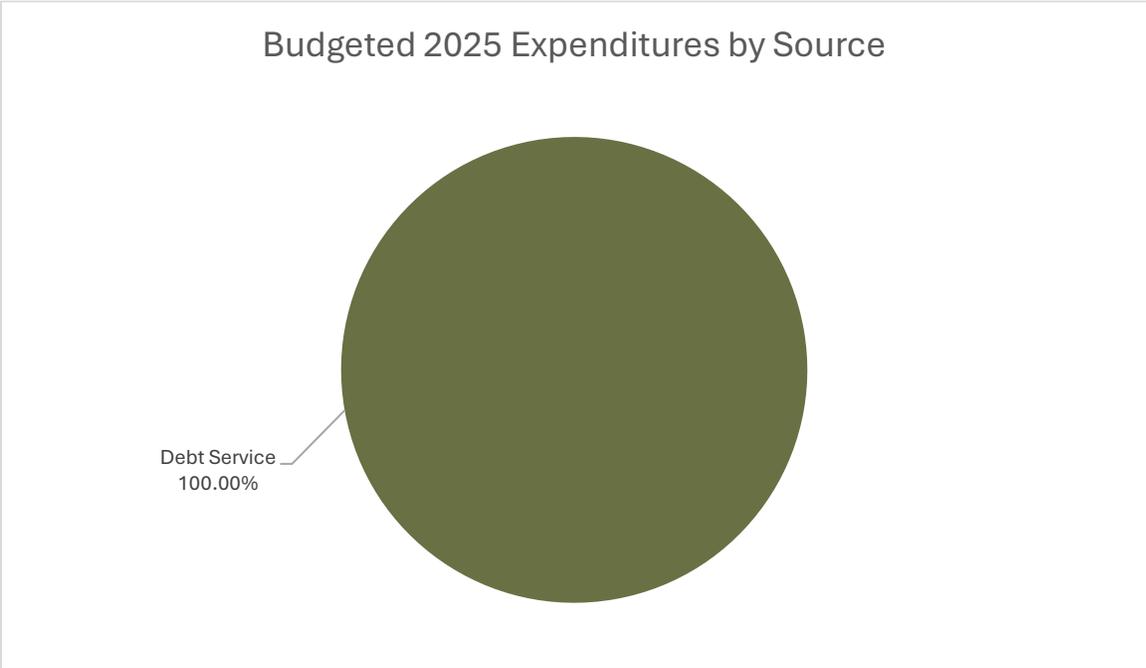
Overall, in 2025, we expect to increase the fund balance by \$8,335 to \$112,495.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
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	\$6,744.99	\$6,035.00	\$5,325.00	\$4,615.00	\$3,905.00
Total Expense Objects:		\$31,744.99	\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Debt Service	\$31,744.99	\$31,034.99	\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00
Total Expenditures:	\$31,744.99	\$31,034.99	\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00



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.

Summary

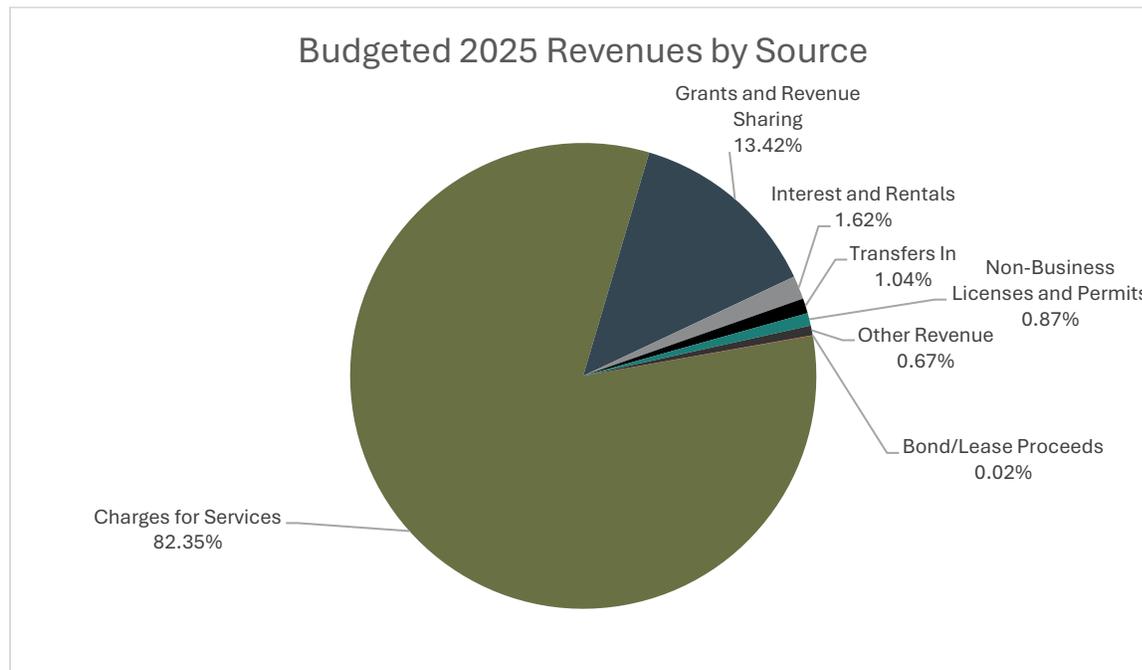
In 2025, we are budgeting \$9,994,717 for revenue and \$13,720,695 for expenditures. When compared to the 2024 Original Budget, revenues are expected to decrease by \$1,118,566 (10.1%) and expenditures are expected to decrease by \$5,127,277 (27.2%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$39,344,564.39	\$42,240,918.66	\$42,240,918.66	\$31,109,323.09	\$27,383,345.36	\$26,318,919.66
Revenues						
Other Revenue	\$130,725.81	\$265,500.00	\$330,895.26	\$67,350.00	\$68,550.00	\$69,770.00
Non-Business Licenses and Permits	\$627,700.00	\$85,400.00	\$85,400.00	\$87,400.00	\$90,020.00	\$92,720.00
Grants and Revenue Sharing	\$992,187.62	\$2,600,040.07	\$2,651,668.01	\$1,341,787.18	\$18,576.55	\$15,756.02
Charges for Services	\$7,965,879.37	\$7,976,470.00	\$7,946,470.00	\$8,230,460.00	\$8,477,223.00	\$8,731,389.00
Sale of Fixed Assets	\$16,300.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Interest and Rentals	\$350,658.55	\$111,660.00	\$379,245.78	\$161,838.00	\$86,838.00	\$36,838.00
Bond/Lease Proceeds	\$1,679.84	\$1,680.00	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84
Transfers In	\$99,710.00	\$72,534.08	\$71,997.06	\$104,202.24	\$72,960.00	\$80,990.47
Total Revenues:	\$10,184,841.19	\$11,113,284.15	\$11,469,355.95	\$9,994,717.26	\$8,815,847.39	\$9,029,143.33
Expenditures						
Salaries	\$1,141,778.67	\$1,376,199.11	\$1,329,640.88	\$1,551,015.52	\$1,629,682.67	\$1,712,236.31
Benefits	\$464,972.27	\$633,078.56	\$633,078.56	\$711,312.33	\$728,993.28	\$746,614.82
Operating Expenditures	\$1,955,390.71	\$3,027,215.50	\$2,542,629.75	\$2,807,195.10	\$2,940,263.56	\$3,079,600.17
Capital Outlay	\$0.00	\$11,182,308.10	\$15,474,506.09	\$5,647,601.00	\$1,235,000.00	\$8,005,500.00
Depreciation and Amortization	\$2,888,887.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$454,417.39	\$2,225,820.51	\$2,217,746.24	\$2,582,551.04	\$2,912,683.58	\$2,909,152.04
Transfers Out	\$383,040.00	\$403,350.00	\$403,350.00	\$421,020.00	\$433,650.00	\$446,660.00
Total Expenditures:	\$7,288,486.92	\$18,847,971.78	\$22,600,951.52	\$13,720,694.99	\$9,880,273.09	\$16,899,763.33
Total Revenues Less Expenditures:	\$2,896,354.27	-\$7,734,687.63	-\$11,131,595.57	-\$3,725,977.73	-\$1,064,425.70	-\$7,870,620.00
Ending Fund Balance:	\$42,240,918.66	\$34,506,231.03	\$31,109,323.09	\$27,383,345.36	\$26,318,919.66	\$18,448,299.66



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Other Revenue						
CAPITAL CONTRIBUTIONS	590-000.00-674.000	\$0.00	\$246,320.26	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	590-000.00-677.000	\$18,422.62	\$9,450.00	\$7,350.00	\$7,350.00	\$7,350.00
REFUNDS / REBATE / REIMBURSEMENTS	590-000.00-687.000	\$112,303.19	\$75,125.00	\$60,000.00	\$61,200.00	\$62,420.00
Total Other Revenue:		\$130,725.81	\$330,895.26	\$67,350.00	\$68,550.00	\$69,770.00
Non-Business Licenses and Permits						
SEWER PERMITS/FEES	590-000.00-605.000	\$627,700.00	\$85,400.00	\$87,400.00	\$90,020.00	\$92,720.00
Total Non-Business Licenses and Permits:		\$627,700.00	\$85,400.00	\$87,400.00	\$90,020.00	\$92,720.00
Grants and Revenue Sharing						
FEDERAL GRANTS	590-000.00-503.000	\$992,187.62	\$2,623,637.77	\$1,341,787.18	\$18,576.55	\$15,756.02
STATE GRANTS	590-000.00-572.000	\$0.00	\$28,030.24	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$992,187.62	\$2,651,668.01	\$1,341,787.18	\$18,576.55	\$15,756.02
Charges for Service						
SEWER USER CHARGES	590-000.00-607.000	\$4,853,450.52	\$4,736,370.00	\$4,903,430.00	\$5,050,533.00	\$5,202,049.00
BASIC SERVICE CHARGE	590-000.00-609.000	\$3,058,138.04	\$3,147,880.00	\$3,266,350.00	\$3,364,340.00	\$3,465,270.00
INDUSTRIAL PRETREATMENT CHARGE	590-000.00-613.000	\$54,290.81	\$57,220.00	\$55,680.00	\$57,350.00	\$59,070.00
YARD WASTE / LEAF BAG DISPOSAL REVENUE	590-000.00-617.000	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Charges for Services:		\$7,965,879.37	\$7,946,470.00	\$8,230,460.00	\$8,477,223.00	\$8,731,389.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS	590-000.00-673.000	\$16,300.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Total Sale of Fixed Assets:		\$16,300.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	590-000.00-665.000	\$263,282.60	\$367,407.78	\$150,000.00	\$75,000.00	\$25,000.00
SPEC ASST INTEREST	590-000.00-665.080	\$400.58	\$400.00	\$400.00	\$400.00	\$400.00
INVESTMENT GAINS & LOSSES	590-000.00-669.000	\$75,412.87	\$0.00	\$0.00	\$0.00	\$0.00
RENTAL OF FARMLAND	590-000.00-670.000	\$11,562.50	\$11,438.00	\$11,438.00	\$11,438.00	\$11,438.00
Total Interest and Rentals:		\$350,658.55	\$379,245.78	\$161,838.00	\$86,838.00	\$36,838.00
Bond/Lease Proceeds						
PREMIUM ON BOND	590-000.00-697.000	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84
Total Bond/Lease Proceeds:		\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Transfers In						
TRANSFER IN	590-000.00-699.001	\$65,000.00	\$19,462.98	\$33,642.24	\$0.00	\$5,540.47
XFER IN FROM GEN FUND: STORMWATER ALLOC	590-000.00-699.130	\$34,710.00	\$52,534.08	\$70,560.00	\$72,960.00	\$75,450.00
Total Transfers In:		\$99,710.00	\$71,997.06	\$104,202.24	\$72,960.00	\$80,990.47
Total Revenue Source:		\$10,184,841.19	\$11,469,355.95	\$9,994,717.26	\$8,815,847.39	\$9,029,143.33



Selected Revenue Descriptions

Miscellaneous Revenue

Charges for sewer violations, drain layer license fees, yard waste, wool products, compost bins, rain barrels, scrap metal and auction proceeds make up most of this fund's miscellaneous revenue, which is estimated at \$7,350.

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 \$60,000.

Sewer Permit Fees

The discounted fee for connecting a residence to the sewer system is \$3,650 per RE plus a \$400 inspection fee. Other inspection fees are based on the items inspected. The repair permit fee is \$100.

Sewer Usage Charges

The base sewer usage charge is \$7.20, which is charged per 100 cubic feet (ccf) of usage. In addition, this account also includes penalties revenue received from city of Lansing customers. \$7.20 represents an increase of 3.0% from \$7.00 (rounded up or down to the nearest dime).

Basic Service Charge

The base service charge is \$20.80 per residential equivalent (RE) per month. \$20.80 represents an increase of 3.0% from \$20.20 (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 fee represents an increase of 3.4% while the overall revenue decreases 2.7%.

Interest on Deposit and Investment

The estimate of \$367,200 for 2025 is based on projected interest on the Sewer Fund savings.

Rental of Farmland

In 2025, the Township's 92.5 acres of farmland will rent at \$125 per acre for a total of \$11,562.50.



Administration and Overhead

Summary

Purpose or Objective of this Department:

Accounts for Sewer Fund administrative activities not 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, audit fees, contractual services, and cost allocation paid to the General Fund.

Resources Needed

The 2025 budget requests expenditures of \$662,695, an increase of \$29,501 (+4.7%) from 2024 projected. These increases are due to insurance, retiree benefits and cost allocation paid to the General Fund.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
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	\$50.00	\$50.00	\$50.00	\$50.00
UNEMPLOYMENT-REIMBURSEMENT	590-548.00-720.000	\$0.00	\$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
COMPUTER EXPENSE	590-548.00-740.010	\$0.00	\$3,064.05	\$5,000.00	\$5,000.00	\$5,000.00
LEGAL FEES	590-548.00-801.000	\$18,200.00	\$25,095.00	\$25,655.35	\$26,843.56	\$27,765.17
POSTAGE	590-548.00-803.000	\$35,354.06	\$42,735.00	\$44,870.00	\$47,120.00	\$49,480.00
AUDIT FEES	590-548.00-807.000	\$8,580.00	\$9,750.00	\$9,950.00	\$10,150.00	\$10,360.00
INSURANCE & BONDS	590-548.00-810.000	\$72,978.74	\$80,000.00	\$84,000.00	\$88,200.00	\$92,610.00
CONTRACTUAL SERVICES	590-548.00-818.000	\$20,977.42	\$38,850.00	\$40,050.00	\$42,060.00	\$44,170.00
RETIREE'S BENEFITS	590-548.00-874.000	-\$317,908.27	\$23,200.00	\$25,000.00	\$26,900.00	\$29,000.00
PUBLISHING/LEGAL NOTICES	590-548.00-902.000	\$3,000.00	\$1,000.00	\$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
XFER OUT TO GEN FUND: GF SUPPORT ALLOC	590-548.00-995.101	\$383,040.00	\$403,350.00	\$421,020.00	\$433,650.00	\$446,660.00
Total Expense Objects:		\$224,221.95	\$633,194.05	\$662,695.35	\$687,073.56	\$712,195.17



Department of Public Service

Summary

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 2025 Goals

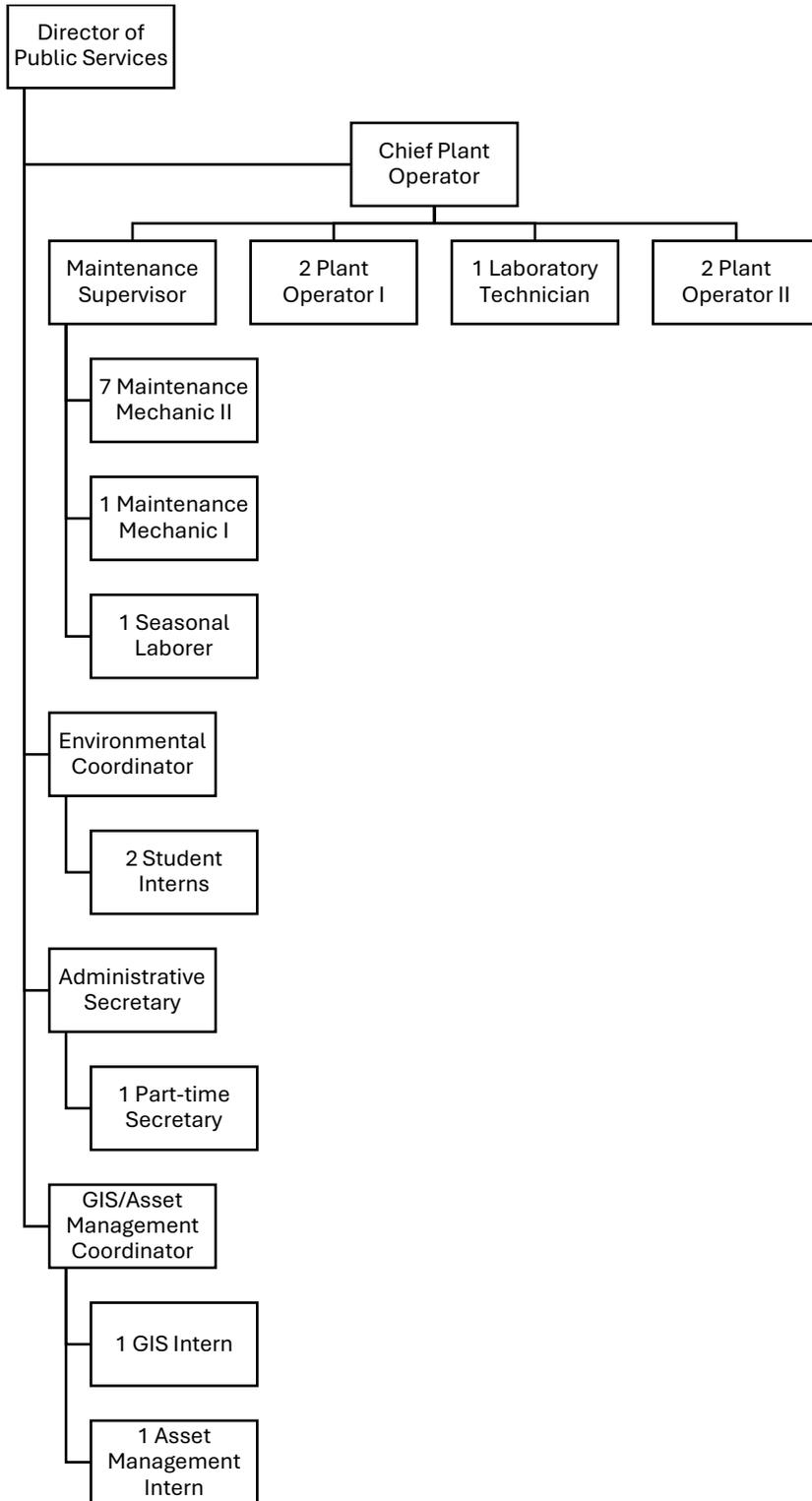
1. Conclude generator replacements
2. Concrete repairs
3. Continue sludge pump replacement
4. Replace an aeration blower
5. Install screening at Lift Station D
6. Replace camera truck
7. Replace 4" trash pump
8. Replace gas analyzer
9. Purchase 3 plow trucks
10. Re-pipe drying bed 6

Resources Needed

The attached year 2025 budget requests expenditures of \$7,317,848, an increase of \$1,622,652 (+28.5%) from the 2024 projected budget. Increases are due to labor, chemicals, major repairs, and capital purchases. The 2026 forecast projects an overall decrease of 21.9% over 2025 and the 2027 forecast estimates an increase of 19.6% over 2026.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
SALARIES	590-558.00-703.000	\$1,039,963.13	\$1,184,980.00	\$1,338,338.49	\$1,406,387.67	\$1,477,795.56
PART TIME HELP	590-558.00-703.005	\$9,436.17	\$33,692.76	\$93,705.18	\$98,395.00	\$103,320.75
OVERTIME	590-558.00-703.010	\$92,379.37	\$110,368.12	\$118,371.85	\$124,300.00	\$130,520.00
SOCIAL SECURITY/MEDICARE	590-558.00-715.000	\$83,330.60	\$106,651.63	\$120,025.10	\$126,043.14	\$132,358.49
HEALTH INSURANCE	590-558.00-716.000	\$224,905.81	\$330,112.56	\$372,314.35	\$372,314.35	\$372,314.35
DENTAL INSURANCE	590-558.00-716.010	\$13,156.41	\$17,649.00	\$16,172.04	\$16,172.04	\$16,172.04
LIFE INSURANCE	590-558.00-717.000	\$5,233.08	\$6,115.05	\$6,967.48	\$6,967.48	\$6,967.48
PENSION CONTRIBUTION	590-558.00-718.000	\$121,407.22	\$145,769.15	\$164,949.90	\$174,890.73	\$184,534.94
DISABILITY INSURANCE	590-558.00-719.000	\$7,879.32	\$9,733.75	\$11,744.43	\$12,452.22	\$13,138.89
WORKERS COMP	590-558.00-724.000	\$9,059.83	\$14,997.42	\$17,089.03	\$18,103.32	\$19,078.63
OFFICE SUPPLIES	590-558.00-726.000	\$5,506.09	\$8,000.00	\$8,000.00	\$8,160.00	\$8,330.00
CERTIFICATION	590-558.00-728.000	\$900.00	\$1,800.00	\$900.00	\$900.00	\$900.00
GASOLINE	590-558.00-730.000	\$27,174.67	\$36,750.00	\$38,000.00	\$39,900.00	\$41,900.00
DIESEL FUEL FOR GENERATOR	590-558.00-732.000	\$8,270.09	\$6,300.00	\$6,520.00	\$6,850.00	\$7,200.00
UNIFORMS	590-558.00-734.000	\$9,686.72	\$14,500.00	\$15,000.00	\$15,390.00	\$15,780.00
COMPUTER EXPENSES	590-558.00-740.010	\$60,041.50	\$58,640.00	\$56,219.00	\$59,040.00	\$62,000.00
OTHER OPERATING EXPENSES	590-558.00-741.000	\$20,636.34	\$26,000.00	\$26,000.00	\$26,650.00	\$27,320.00
LABORATORY SUPPLIES	590-558.00-742.000	\$44,308.06	\$59,110.00	\$61,120.00	\$64,180.00	\$67,390.00
TREATMENT CHEMICALS	590-558.00-743.000	\$459,405.69	\$427,000.00	\$577,880.00	\$606,780.00	\$637,120.00
OFF-SITE LAB TESTING	590-558.00-745.000	\$19,233.99	\$30,150.00	\$36,850.00	\$37,780.00	\$38,730.00
SAFETY EQUIPMENT AND SUPPLIES	590-558.00-775.003	\$7,407.65	\$17,500.00	\$17,500.00	\$17,940.00	\$18,390.00
ENGINEERING SERVICES	590-558.00-805.000	\$66,533.14	\$95,000.00	\$155,000.00	\$158,880.00	\$162,860.00
CONTRACTUAL SERVICES	590-558.00-818.000	\$6,255.14	\$7,530.00	\$7,750.00	\$7,950.00	\$8,150.00
CONTRACTUAL SERV-SAFETY PGM	590-558.00-818.015	\$1,134.58	\$0.00	\$0.00	\$0.00	\$0.00
LAND APPLICATION	590-558.00-818.220	\$82,516.96	\$154,430.00	\$159,680.00	\$167,670.00	\$176,060.00
SOLID WASTE DISPOSAL	590-558.00-818.225	\$17,747.08	\$30,850.00	\$32,400.00	\$34,020.00	\$35,730.00
UTILITY NETWORK COMMUNICATIONS	590-558.00-852.000	\$187,075.40	\$203,100.00	\$198,210.00	\$208,130.00	\$218,540.00
TELEPHONE/COMMUNICATIONS	590-558.00-853.000	\$27,720.15	\$29,000.00	\$29,960.00	\$31,460.00	\$33,040.00
MILEAGE	590-558.00-870.000	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
COMMUNITY OUTREACH PROGRAMS	590-558.00-880.000	\$26,912.65	\$33,100.00	\$31,500.00	\$33,080.00	\$34,740.00
UTILITIES - WATER	590-558.00-921.030	\$18,604.98	\$31,340.00	\$32,907.00	\$34,560.00	\$36,290.00
UTILITIES - SEWER	590-558.00-921.035	\$2,176.64	\$2,770.70	\$2,854.00	\$2,940.00	\$3,030.00
UTILITIES - ELECTRIC	590-558.00-921.040	\$266,169.23	\$275,000.00	\$290,125.00	\$304,640.00	\$319,880.00
UTILITIES - GAS	590-558.00-921.045	\$58,467.49	\$75,000.00	\$93,340.00	\$98,010.00	\$102,920.00
REGULATORY FEES	590-558.00-928.000	\$11,398.20	\$12,755.00	\$7,842.75	\$8,240.00	\$8,660.00
BUILDING MAINTENANCE & REPAIRS	590-558.00-930.000	\$9,512.54	\$15,000.00	\$15,000.00	\$15,380.00	\$15,770.00
REPAIRS & MAINTENANCE - L.S.	590-558.00-930.015	\$120,097.08	\$106,000.00	\$117,230.00	\$123,100.00	\$129,260.00
REPAIRS & MAINTENANCE - C.S.	590-558.00-930.016	\$13,406.11	\$72,000.00	\$74,450.00	\$78,180.00	\$82,090.00
EQUIPMENT MAIN & REPAIR	590-558.00-930.020	\$142,849.71	\$168,000.00	\$175,865.00	\$184,660.00	\$193,900.00
BLDG MAIN & REPAIR- CONTRACTED	590-558.00-930.040	\$240,237.19	\$95,700.00	\$98,998.00	\$103,950.00	\$109,155.00
EQUIPMENT MAIN/REPR- CONTRACTED	590-558.00-930.050	\$121,356.97	\$168,000.00	\$143,911.00	\$151,110.00	\$158,670.00
VEHICLE REPAIR/MAINTENANCE	590-558.00-931.000	\$3,217.26	\$6,800.00	\$5,800.00	\$6,090.00	\$6,400.00
MISCELLANEOUS	590-558.00-956.000	\$2,502.02	\$5,200.00	\$5,200.00	\$5,460.00	\$5,740.00
EDUCATION & TRAINING	590-558.00-960.000	\$21,395.82	\$27,610.00	\$32,964.00	\$34,620.00	\$36,360.00
EDUCATION & TRAIN-SAFETY PGM.	590-558.00-960.015	\$4,220.53	\$11,000.00	\$11,374.00	\$11,950.00	\$12,550.00
TWP PROP-DRAIN/TAX/SAD	590-558.00-962.000	\$131.09	\$3,000.00	\$320.00	\$340.00	\$360.00
CAPITAL OUTLAY	590-558.00-970.000	\$0.00	\$1,419,690.84	\$2,490,000.00	\$670,000.00	\$1,560,500.00
Total Expense Objects:		\$3,720,959.70	\$5,695,195.98	\$7,317,847.60	\$5,715,515.95	\$6,833,416.13



Capital Improvements

Summary

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 2025 Goals

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

Resources Needed

The attached year 2025 budget requests expenditures of \$3,591,766. The table below describes how these funds will be allocated to the various capital projects planned for the Sewer Fund.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
Grit Improvements	590-578.01-986.341	\$0.00	\$120,000.00	\$1,380,000.00	\$0.00	\$0.00
Evoqua Cover Replacement	590-578.01-986.342	\$0.00	\$0.00	\$0.00	\$110,000.00	\$900,000.00
Honeywell Security and Fire System	590-578.01-986.350	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Solids Handling Building	590-578.01-986.355	\$0.00	\$5,808,950.87	\$517,028.00	\$0.00	\$0.00
Vergey Solar Panels	590-578.01-986.358	\$0.00	\$1,079,957.04	\$0.00	\$0.00	\$0.00
Concentrated Waste Handling	590-578.01-986.361	\$0.00	\$1,860,378.65	\$165,643.00	\$0.00	\$0.00
Combined Heat and Power (Biogas Utilization)	590-578.01-986.363	\$0.00	\$4,823,028.69	\$494,930.00	\$0.00	\$0.00
Biogas Storage	590-578.01-986.366	\$0.00	\$0.00	\$0.00	\$100,000.00	\$900,000.00
Generator Interconnection	590-578.01-986.367	\$0.00	\$0.00	\$0.00	\$250,000.00	\$3,250,000.00
Feed Sequencing Tank Cover Rehab	590-578.01-986.369	\$0.00	\$262,500.00	\$0.00	\$0.00	\$0.00
Barn Replacement	590-578.01-986.370	\$0.00	\$0.00	\$0.00	\$105,000.00	\$1,395,000.00
Storm Removal	590-578.01-986.371	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dissolved Air Flotation Unit	590-578.01-986.372	\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	590-578.01-991.398	\$0.00	(\$3,714.42)	\$380,892.02	\$10,094.90	\$13,122.23
INTEREST - SOLAR PANEL INSTALL PURCH AG	590-578.01-994.398	\$0.00	\$53,120.93	\$53,273.18	\$37,660.42	\$37,246.63
Total Expense Objects:		\$0.00	\$14,104,221.76	\$3,591,766.20	\$612,755.32	\$6,495,368.86



General Obligation Bond Indebtedness

Summary

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 six (6) 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
\$6,300,000	2023	Sanitary Sewer SRF #3 Revenue Bonds
\$1,470,335	2016	Qualified Energy Conservation Bonds, Series A
\$7,500,000	2018	2018 General Obligation Bonds
\$1,295,948	2023	Installment Purchase Agreement: Solar Panels

Resources Needed

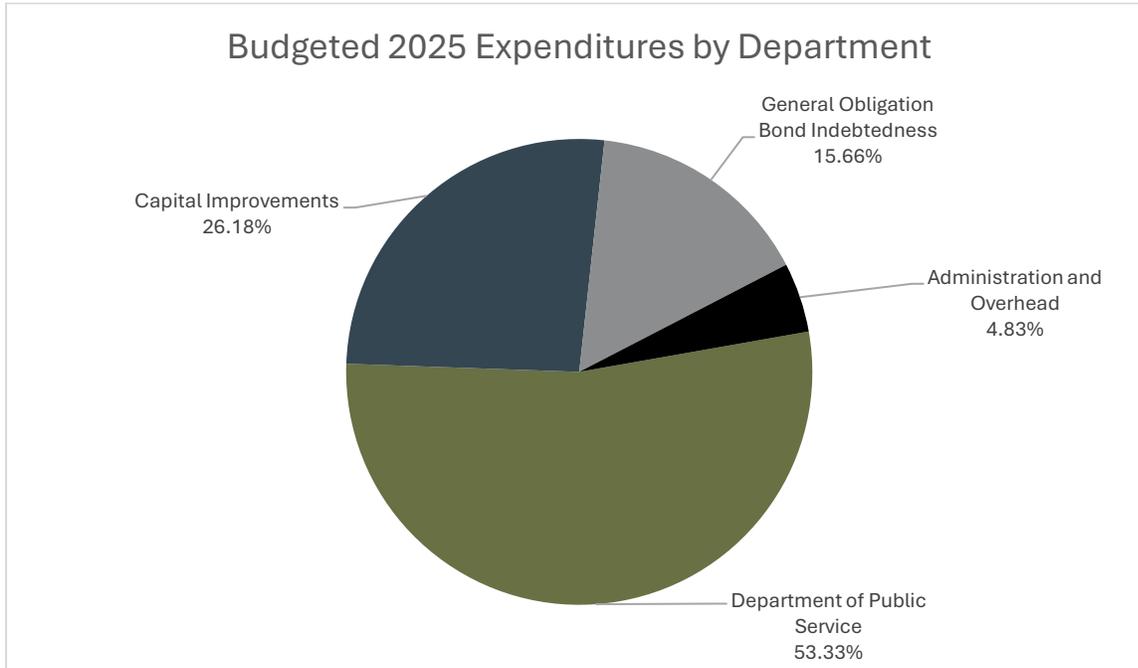
The 2025 budget requests expenditures of \$2,148,386.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
PRINCIPAL	590-588.01-991.000	\$0.00	\$1,676,378.36	\$1,704,000.00	\$2,189,400.00	\$2,223,000.00
PAYING AGENT FEES	590-588.01-993.000	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
INTEREST	590-588.01-994.000	\$453,917.39	\$490,961.37	\$443,385.84	\$674,528.26	\$634,783.18
Total Expense Objects:		\$454,417.39	\$2,168,339.73	\$2,148,385.84	\$2,864,928.26	\$2,858,783.18



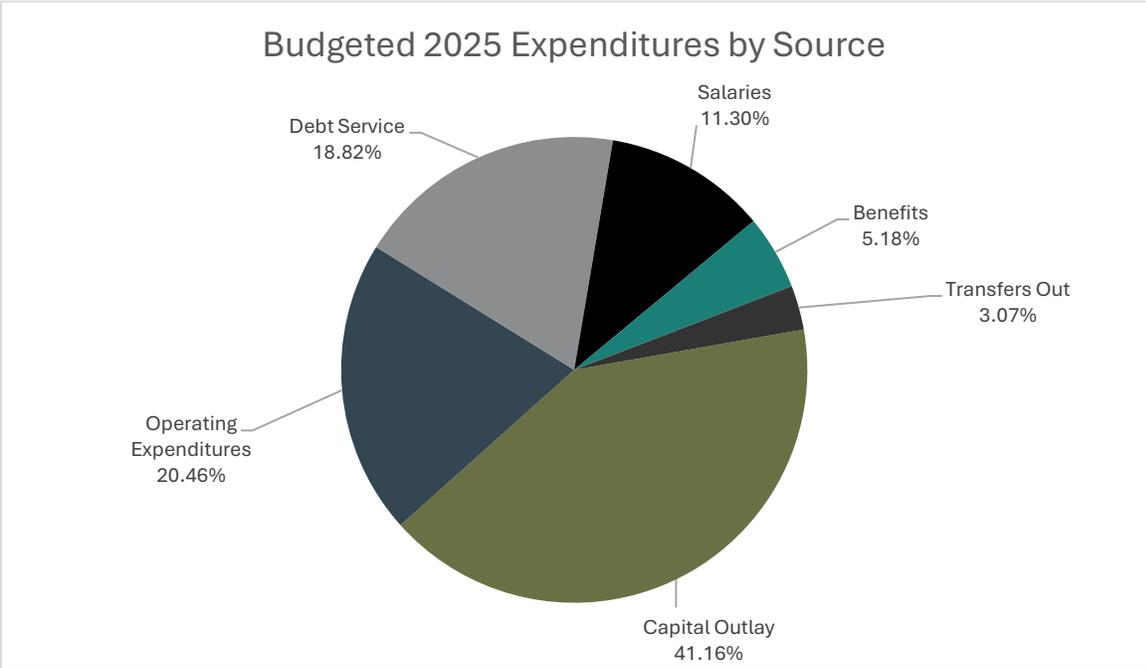
Summary of Expenditures by Department



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Administration and Overhead	\$224,221.95	\$805,186.00	\$633,194.05	\$662,695.35	\$687,073.56	\$712,195.17
Depreciation and Amortization	\$2,888,887.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department of Public Service	\$3,720,959.70	\$6,133,657.17	\$5,695,195.98	\$7,317,847.60	\$5,715,515.95	\$6,833,416.13
Capital Improvements	\$0.00	\$9,732,714.61	\$14,104,221.76	\$3,591,766.20	\$612,755.32	\$6,495,368.86
General Obligation Bond Indebtedness	\$454,417.39	\$2,176,414.00	\$2,168,339.73	\$2,148,385.84	\$2,864,928.26	\$2,858,783.18
Total Expenditures:	\$7,288,486.92	\$18,847,971.78	\$22,600,951.52	\$13,720,694.99	\$9,880,273.09	\$16,899,763.33



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$1,141,778.67	\$1,376,199.11	\$1,329,640.88	\$1,551,015.52	\$1,629,682.67	\$1,712,236.31
Benefits	\$464,972.27	\$633,078.56	\$633,078.56	\$711,312.33	\$728,993.28	\$746,614.82
Operating Expenditures	\$1,955,390.71	\$3,027,215.50	\$2,542,629.75	\$2,807,195.10	\$2,940,263.56	\$3,079,600.17
Capital Outlay	\$0.00	\$11,182,308.10	\$15,474,506.09	\$5,647,601.00	\$1,235,000.00	\$8,005,500.00
Depreciation and Amortization	\$2,888,887.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$454,417.39	\$2,225,820.51	\$2,217,746.24	\$2,582,551.04	\$2,912,683.58	\$2,909,152.04
Transfers Out	\$383,040.00	\$403,350.00	\$403,350.00	\$421,020.00	\$433,650.00	\$446,660.00
Total Expenditures:	\$7,288,486.92	\$18,847,971.78	\$22,600,951.52	\$13,720,694.99	\$9,880,273.09	\$16,899,763.33



Downtown Development Authority Fund

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 six departments in the DDA Fund. They are:

- DDA Administration
- DDA Marketing & Promotion
- DDA Infrastructure Projects
- DDA Capital Outlay
- 2016 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.

Summary

In 2025, we are budgeting \$3,051,667 for revenue and \$1,951,900 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$245,916 (8.8%) and expenditures are expected to decrease by \$160,877 (7.6%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$4,778,504.27	\$5,185,447.41	\$5,185,447.41	\$6,131,005.80	\$7,230,772.09	\$8,770,951.37
Revenues						
Taxes	\$2,413,277.07	\$2,646,800.00	\$2,729,282.92	\$2,897,866.56	\$2,973,211.09	\$3,032,675.31
Other Revenue	\$3,521.82	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
Grants and Revenue Sharing	\$1,750.00	\$1,500.00	\$1,700.00	\$1,500.00	\$1,500.00	\$1,500.00
Charges for Services	\$11,159.87	\$6,800.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Sale of Fixed Assets	\$22,904.16	\$55,350.00	\$55,350.00	\$0.00	\$0.00	\$0.00
Interest and Rentals	\$335,778.15	\$93,500.00	\$265,500.00	\$140,500.00	\$115,500.00	\$90,500.00
Total Revenues:	\$2,788,391.07	\$2,805,750.00	\$3,063,632.92	\$3,051,666.56	\$3,102,011.09	\$3,136,475.31
Expenditures						
Salaries	\$147,216.63	\$151,568.71	\$151,568.71	\$167,855.14	\$177,548.63	\$187,466.25
Benefits	\$9,270.58	\$9,493.78	\$9,493.78	\$10,806.37	\$11,403.42	\$12,059.51

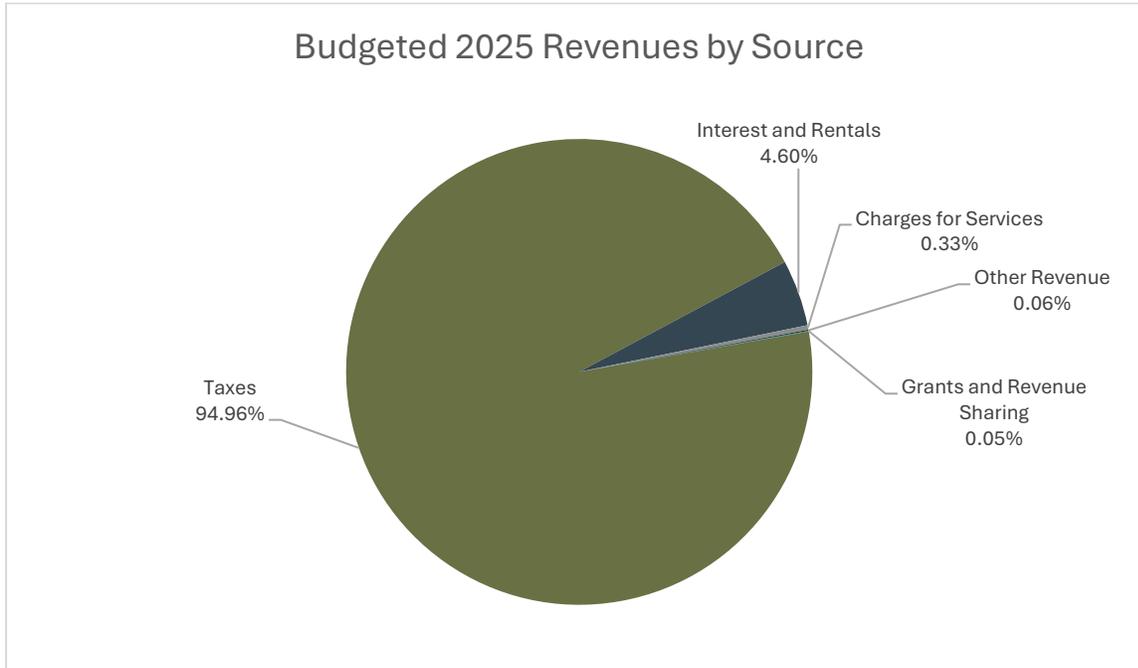


Downtown Development Authority Fund
Summary

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Operating Expenditures	\$341,031.94	\$386,235.25	\$384,170.00	\$276,050.00	\$260,513.50	\$261,990.91
Capital Outlay	\$747,813.66	\$433,000.00	\$440,387.50	\$580,000.00	\$210,000.00	\$210,000.00
Transfers Out	\$1,136,115.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Expenditures:	\$2,381,447.93	\$2,112,777.74	\$2,118,074.53	\$1,951,900.27	\$1,561,831.81	\$1,558,910.43
Total Revenues	\$406,943.14	\$692,972.26	\$945,558.39	\$1,099,766.29	\$1,540,179.28	\$1,577,564.88
Less Expenditures:						
Ending Fund Balance:	\$5,185,447.41	\$5,878,419.67	\$6,131,005.80	\$7,230,772.09	\$8,770,951.37	\$10,348,516.25



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CURRENT PROPERTY TAXES-AD VAL.	248-000.00-403.000	\$2,406,265.00	\$2,723,559.22	\$2,895,492.27	\$2,970,775.07	\$3,030,190.57
IFT TAX REVENUE	248-000.00-437.000	\$7,012.07	\$5,723.70	\$2,374.29	\$2,436.02	\$2,484.74
Total Taxes:		\$2,413,277.07	\$2,729,282.92	\$2,897,866.56	\$2,973,211.09	\$3,032,675.31
Other Revenue						
MISCELLANEOUS REVENUE	248-000.00-677.000	\$1,282.00	\$800.00	\$800.00	\$800.00	\$800.00
REFUNDS / REBATE / REIMBURSEMENTS	248-000.00-687.000	\$2,239.82	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Total Other Revenue:		\$3,521.82	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
Grants and Revenue Sharing						
FEDERAL GRANTS	248-000.00-503.000	\$1,750.00	\$1,700.00	\$1,500.00	\$1,500.00	\$1,500.00
Total Grants and Revenue Sharing:		\$1,750.00	\$1,700.00	\$1,500.00	\$1,500.00	\$1,500.00
Charges for Service						
CHARGING STATION FEES	248-000.00-635.000	\$11,159.87	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Total Charges for Services:		\$11,159.87	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS-GOV	248-000.00-693.000	\$22,904.16	\$55,350.00	\$0.00	\$0.00	\$0.00
Total Sale of Fixed Assets:		\$22,904.16	\$55,350.00	\$0.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	248-000.00-665.000	\$266,793.10	\$250,000.00	\$125,000.00	\$100,000.00	\$75,000.00
INVESTMENT GAINS & LOSSES	248-000.00-669.000	\$49,857.67	\$0.00	\$0.00	\$0.00	\$0.00
RENT-FARMERS MARKET	248-000.00-670.010	\$13,127.38	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00
PROPERTY RENT	248-000.00-670.020	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Total Interest and Rentals:		\$335,778.15	\$265,500.00	\$140,500.00	\$115,500.00	\$90,500.00
Total Revenue Source:		\$2,788,391.07	\$3,063,632.92	\$3,051,666.56	\$3,102,011.09	\$3,136,475.31



Downtown Development Authority Administration

Summary

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.

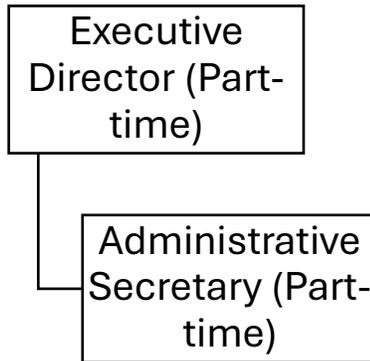
Year 2025 Goals

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 2025 budget requests expenditures of \$202,533. The Forecasted request for 2026 is \$191,713 and for 2027 is \$198,160.

Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
PART TIME HELP	248-728.00-703.005	\$80,850.40	\$87,529.00	\$90,312.77	\$94,828.41	\$99,569.83
SOCIAL SECURITY/MEDICARE	248-728.00-715.000	\$1,444.01	\$1,269.17	\$1,309.54	\$1,375.01	\$1,443.76
PENSION CONTRIBUTION	248-728.00-718.000	\$2,324.41	\$2,625.87	\$2,709.38	\$2,844.85	\$2,987.09
WORKERS COMP	248-728.00-724.000	\$208.94	\$309.06	\$350.87	\$350.87	\$368.41
OFFICE SUPPLIES	248-728.00-726.000	\$120.35	\$4,250.00	\$3,000.00	\$1,000.00	\$1,000.00
LEGAL FEES	248-728.00-801.000	\$10,898.89	\$15,000.00	\$30,450.00	\$15,913.50	\$16,390.91
DUES AND SUBSCRIPTIONS	248-728.00-802.005	\$1,362.88	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
POSTAGE	248-728.00-803.000	\$15.37	\$50.00	\$50.00	\$50.00	\$50.00
AUDIT FEES	248-728.00-807.000	\$2,420.00	\$2,750.00	\$2,750.00	\$2,750.00	\$2,750.00
INSURANCE & BONDS	248-728.00-810.000	\$3,742.51	\$4,100.00	\$4,000.00	\$4,000.00	\$4,000.00



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
CONTRACTUAL SERVICES	248-728.00-818.000	\$30,680.13	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
TELEPHONE/COMMUNICATIONS	248-728.00-853.000	\$2,656.05	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MILEAGE	248-728.00-870.000	\$266.59	\$500.00	\$500.00	\$500.00	\$500.00
PRINTING AND PUBLISHING	248-728.00-902.005	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
UTILITIES - WATER	248-728.00-921.030	\$999.70	\$1,100.00	\$1,200.00	\$1,200.00	\$1,200.00
UTILITIES - SEWER	248-728.00-921.035	\$1,455.05	\$1,100.00	\$1,200.00	\$1,200.00	\$1,200.00
UTILITIES - ELECTRIC	248-728.00-921.040	\$6,046.26	\$7,500.00	\$6,000.00	\$6,500.00	\$7,000.00
ELECTRIC-CHARGING STATIONS	248-728.00-921.041	\$5,744.33	\$7,000.00	\$7,500.00	\$8,000.00	\$8,500.00
UTILITIES – GAS	248-728.00-921.045	\$3,056.23	\$4,500.00	\$5,000.00	\$5,000.00	\$5,000.00
BUILDING MAINTENANCE & REPAIRS	248-728.00-930.000	\$1,353.02	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MISCELLANEOUS	248-728.00-956.000	\$350.85	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
EDUCATION & TRAINING	248-728.00-960.000	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TWP PROP- DRAIN/TAX/SAD	248-728.00-962.000	\$13,489.89	\$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
Total Expense Objects:		\$169,485.86	\$185,783.10	\$202,532.55	\$191,712.64	\$198,160.00

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 and assist with business enhancement, promotion, and support.
- 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.
- 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

2025 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.



Downtown Development Authority Marketing and Promotion

Summary

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 2025 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 2025 budget requests expenditures of \$237,179. The Forecasted request for 2026 is \$242,753 and for 2027 is \$248,357.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
PART TIME HELP	248-729.00-703.005	\$66,366.23	\$64,039.71	\$77,542.37	\$82,720.22	\$87,896.42
SOCIAL SECURITY/MEDICARE	248-729.00-715.000	\$5,077.01	\$4,899.03	\$5,931.99	\$6,328.10	\$6,724.08
WORKERS COMP INSUR	248-729.00-724.000	\$216.21	\$390.65	\$504.59	\$504.59	\$536.17
DDA ADVERTISING	248-729.00-884.000	\$68,745.18	\$110,800.00	\$115,500.00	\$115,500.00	\$115,500.00
FARMERS MARKET	248-729.00-888.000	\$35,185.70	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
DOUBLE UP BUCKS	248-729.00-888.002	\$1,380.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
MISCELLANEOUS	248-729.00-956.000	\$7,579.96	\$10,000.00	\$11,000.00	\$11,000.00	\$11,000.00
Total Expense Objects:		\$184,550.29	\$216,829.39	\$237,178.95	\$242,752.91	\$248,356.66



Downtown Development Authority Infrastructure Projects

Summary

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 2025 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. Collaborate with Community Development to enhance Non-Motorized Trail and Trailhead Parks.

Resources Needed

The attached year 2025 budget requests expenditures of \$25,000. Forecasted expenditures for 2026 total \$25,000 and in 2027 also total \$25,000.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
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	\$5,220.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
COMMUNITY AND ECON DEVELOPMENT	248-736.00-969.016	\$130,225.00	\$127,620.00	\$0.00	\$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	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$146,045.00	\$152,620.00	\$25,000.00	\$25,000.00	\$25,000.00



Capital Outlay – Downtown Development Authority

Summary

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

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
CAPITAL OUTLAY	248-903.00-970.000	\$52,500.00	\$5,387.50	\$0.00	\$0.00	\$0.00
LAND HELD FOR RESALE	248-903.00-971.010	\$381,398.50	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
FARMERS MARKET-2150 CEDAR	248-903.00-971.134	\$31,077.21	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$464,975.71	\$205,387.50	\$200,000.00	\$200,000.00	\$200,000.00



2016 Downtown Development Authority Development Summary

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 2025 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 2025 budget requests expenditures of \$370,000. We do not anticipate expenditures beyond 2025 currently.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
CAPITAL OUTLAY	248-903.05-970.000	\$99,481.77	\$225,000.00	\$370,000.00	\$0.00	\$0.00
Total Expense Objects:		\$99,481.77	\$225,000.00	\$370,000.00	\$0.00	\$0.00



Debt Service

Summary

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 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

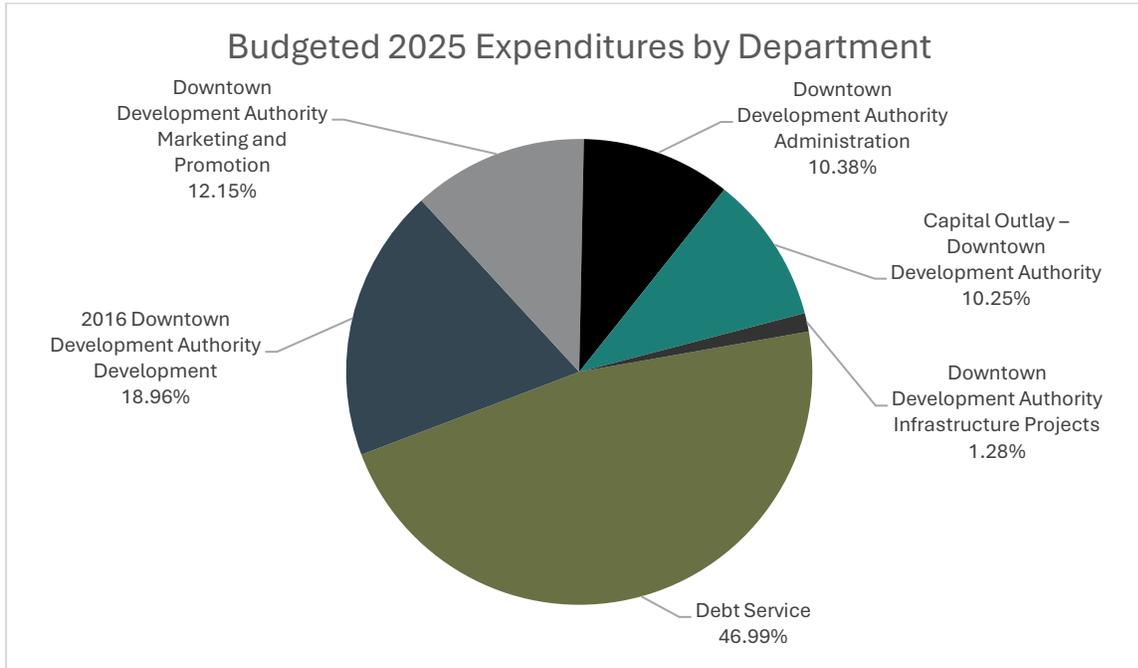
The attached year 2025 budget requests expenditures of \$917,189. The forecast for 2026 is \$902,366 and the forecast for 2027 is \$887,394. The debt schedules are determined when the bonds are issued.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
TRANS OUT-2016 DDA REF BONDS	248-906.00-995.391	\$808,164.36	\$813,634.78	\$0.00	\$0.00	\$0.00
TRANS OUT-2016 DDA DEVEL BONDS	248-906.00-995.395	\$107,407.00	\$105,776.00	\$109,145.00	\$107,172.50	\$110,200.00
TRANS OUT-REALIZE CEDAR BONDS	248-906.00-995.397	\$213,043.76	\$213,043.76	\$808,043.76	\$795,193.76	\$777,193.76
Total Expense Objects:		\$1,128,615.12	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76



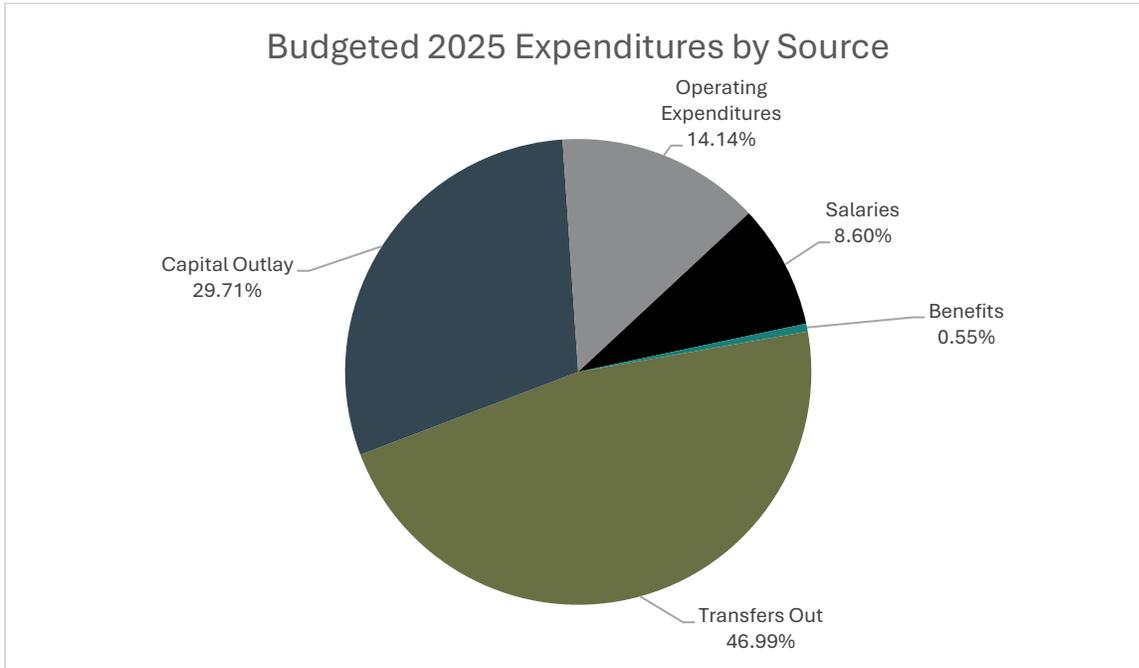
Summary of Expenditures by Department



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Downtown Development Authority Administration	\$169,485.86	\$178,048.35	\$185,783.10	\$202,532.55	\$191,712.64	\$198,160.00
Downtown Development Authority Marketing and Promotion	\$184,550.29	\$216,629.39	\$216,829.39	\$237,178.95	\$242,752.91	\$248,356.66
Downtown Development Authority Infrastructure Projects	\$146,045.00	\$152,620.00	\$152,620.00	\$25,000.00	\$25,000.00	\$25,000.00
Capital Outlay - Downtown Development Authority	\$464,975.71	\$200,000.00	\$205,387.50	\$200,000.00	\$200,000.00	\$200,000.00
2016 Downtown Development Authority Development	\$99,481.77	\$225,000.00	\$225,000.00	\$370,000.00	\$0.00	\$0.00
2017 Downtown Development Authority Development	\$188,294.18	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Expenditures:	\$2,381,447.93	\$2,112,777.74	\$2,118,074.53	\$1,951,900.27	\$1,561,831.81	\$1,558,910.43



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Salaries	\$147,216.63	\$151,568.71	\$151,568.71	\$167,855.14	\$177,548.63	\$187,466.25
Benefits	\$9,270.58	\$9,493.78	\$9,493.78	\$10,806.37	\$11,403.42	\$12,059.51
Operating Expenditures	\$341,031.94	\$386,235.25	\$384,170.00	\$276,050.00	\$260,513.50	\$261,990.91
Capital Outlay	\$747,813.66	\$433,000.00	\$440,387.50	\$580,000.00	\$210,000.00	\$210,000.00
Transfers Out	\$1,136,115.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Expenditures:	\$2,381,447.93	\$2,112,777.74	\$2,118,074.53	\$1,951,900.27	\$1,561,831.81	\$1,558,910.43



Downtown Development Authority Debt Service Fund

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

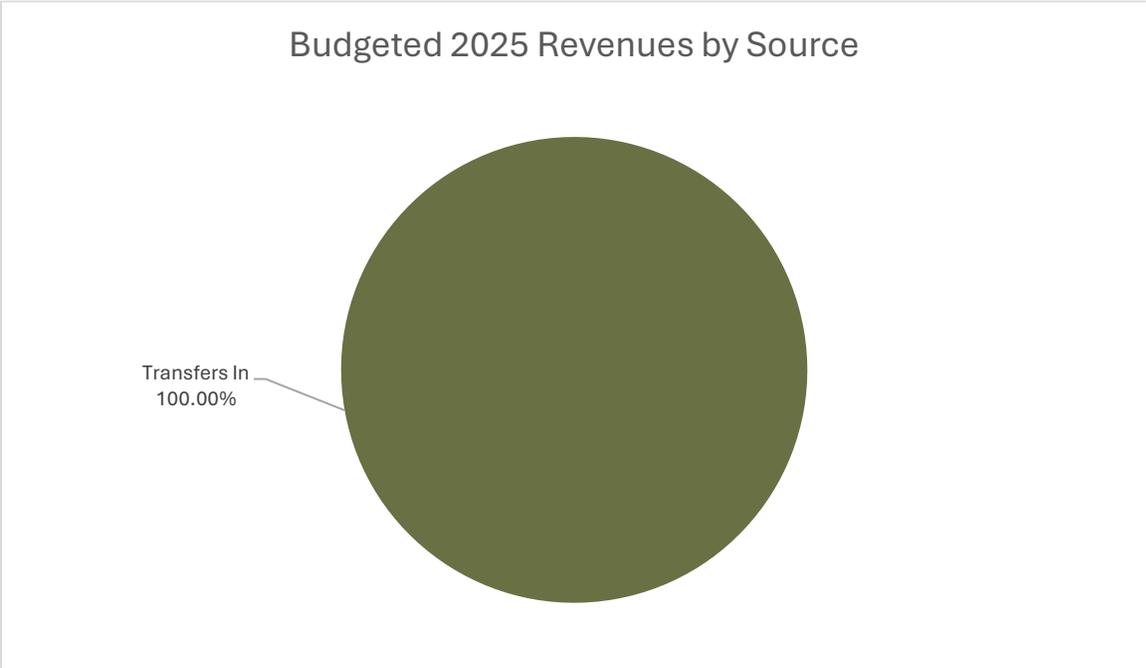
In 2025, we are budgeting \$917,189 for revenue and \$917,189 for expenditures. When compared to the 2024 Original Budget, revenues are expected to decrease by \$215,291 (19.0%) and expenditures are expected to decrease by \$215,291 (19.0%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues						
Transfers In	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Revenues:	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Expenditures						
Debt Service	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Expenditures:	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Less Expenditures:						
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Transfers In						
TRANS IN FROM DELHI DDA	394-000.00-699.248	\$1,128,615.12	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Transfers In:		\$1,128,615.12	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Revenue Source:		\$1,128,615.12	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76



Debt Service

Summary

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 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

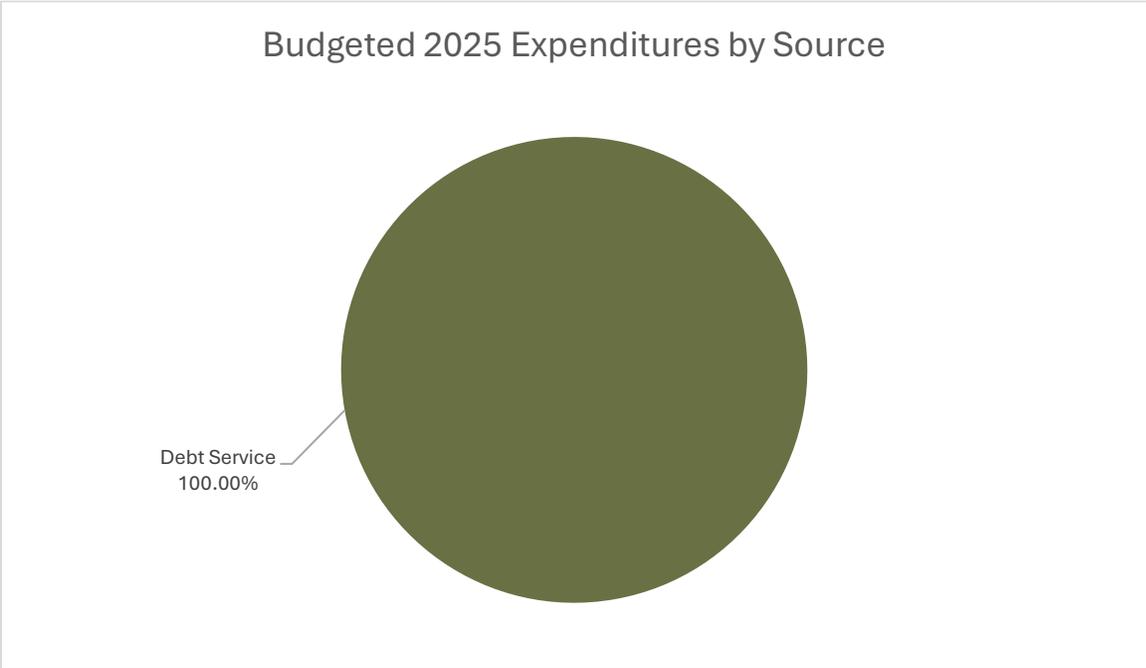
The attached year 2025 budget requests expenditures of \$917,189. The forecast for 2026 is \$902,366 and the forecast for 2027 is \$887,394. The debt schedules are determined when the bonds are issued.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
PRINCIPAL-2016 REF BONDS	394-906.00-991.391	\$782,826.00	\$800,821.64	\$0.00	\$0.00	\$0.00
PRINCIPAL-2016 DEVEL BONDS	394-906.00-991.395	\$70,000.00	\$70,000.00	\$75,000.00	\$75,000.00	\$80,000.00
PRINCIPAL-2017 REALIZE CEDAR BONDS	394-906.00-991.397	\$0.00	\$0.00	\$595,000.00	\$600,000.00	\$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	\$25,338.36	\$12,813.14	\$0.00	\$0.00	\$0.00
INTEREST-2016 DEVEL BONDS	394-906.00-994.395	\$36,907.00	\$35,276.00	\$33,645.00	\$31,672.50	\$29,700.00
INTEREST-2017 REALIZE CEDAR BONDS	394-906.00-994.397	\$212,543.76	\$212,543.76	\$212,543.76	\$194,693.76	\$176,693.76
Total Expense Objects:		\$1,128,615.12	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Debt Service	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76
Total Expenditures:	\$1,128,615.12	\$1,132,480.00	\$1,132,454.54	\$917,188.76	\$902,366.26	\$887,393.76



Brownfield Redevelopment Authority Fund

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:

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

Summary

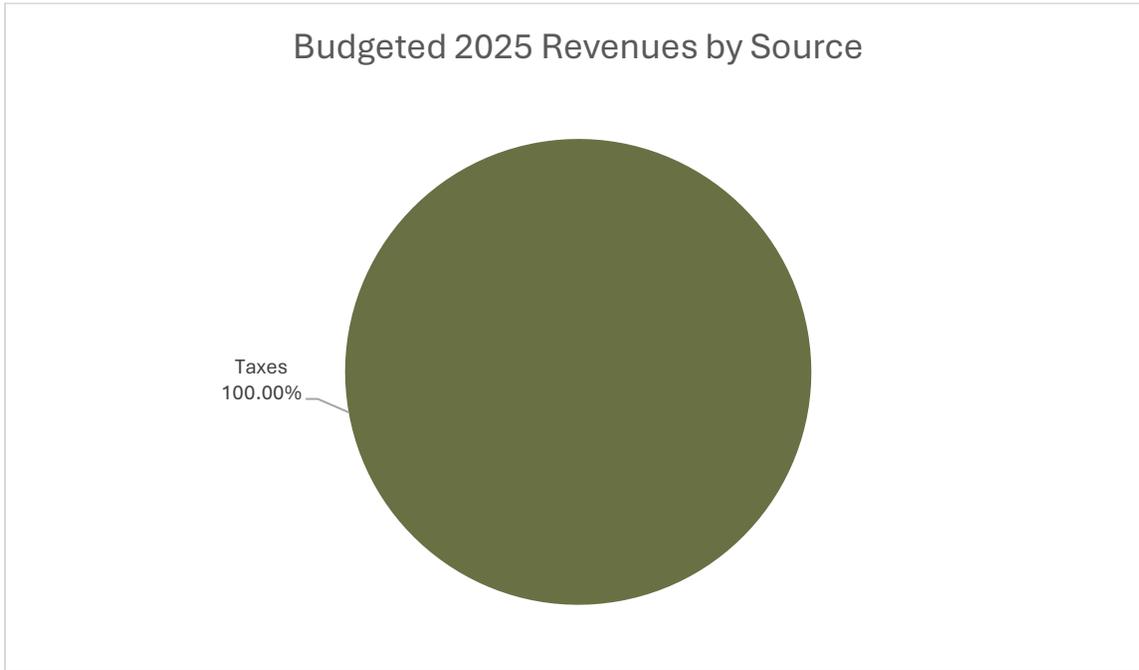
In 2025, we are budgeting \$599,973 for revenue and \$587,300 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$82,313 (15.9%) and expenditures are expected to increase by \$81,170 (16.0%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$95,336.67	\$139,392.36	\$139,392.36	\$149,286.45	\$161,959.93	\$175,232.72
Revenues						
Taxes	\$439,566.07	\$517,660.00	\$536,194.09	\$599,973.48	\$615,572.79	\$627,884.25
Total Revenues:	\$439,566.07	\$517,660.00	\$536,194.09	\$599,973.48	\$615,572.79	\$627,884.25
Expenditures						
Operating Expenditures	\$395,510.38	\$506,130.00	\$526,300.00	\$587,300.00	\$602,300.00	\$614,300.00
Total Expenditures:	\$395,510.38	\$506,130.00	\$526,300.00	\$587,300.00	\$602,300.00	\$614,300.00
Total Revenues	\$44,055.69	\$11,530.00	\$9,894.09	\$12,673.48	\$13,272.79	\$13,584.25
Less Expenditures:						
Ending Fund Balance:	\$139,392.36	\$150,922.36	\$149,286.45	\$161,959.93	\$175,232.72	\$188,816.97



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Taxes						
CURR PROP TAX-BRNFLD #4	243-000.00-403.040	\$22,449.17	\$95,987.87	\$145,546.51	\$149,330.72	\$152,317.33
CURRENT PROP TAXES-BRNFLD # 6	243-000.00-403.060	\$384,547.19	\$403,673.39	\$416,450.81	\$427,278.53	\$435,824.10
CURRENT PROP TAXES-BRNFLD #7	243-000.00-403.070	\$11,295.23	\$11,984.25	\$12,488.09	\$12,812.78	\$13,069.04
CURR PROP TAX-BRNFLD #8	243-000.00-403.080	\$21,274.48	\$24,548.58	\$25,488.07	\$26,150.76	\$26,673.78
Total Taxes:		\$439,566.07	\$536,194.09	\$599,973.48	\$615,572.79	\$627,884.25
Total Revenue Source:		\$439,566.07	\$536,194.09	\$599,973.48	\$615,572.79	\$627,884.25



Brownfield Administration

Summary

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 conducted 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 2025 Goals

The Authority may conduct 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 2025 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 2025 budget requests \$587,300 in expenditures. The 2026 and the 2027 forecast request \$602,300 and \$614,300, respectively.

Resources Generated

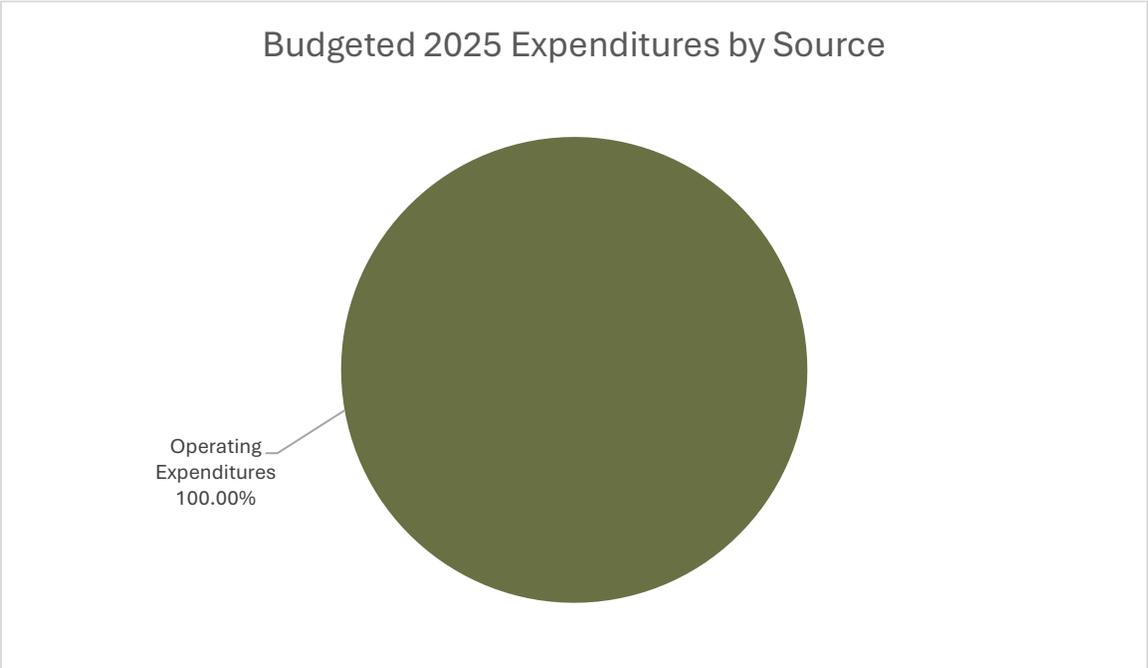
For 2025, tax capture of \$599,974 is anticipated. Forecasting to 2026, we anticipate a tax capture of \$615,573. Finally, forecasting to 2027, we anticipate a tax capture of \$627,884. Changes in tax capture revenues are due to increases in the taxable value of the properties. Accordingly, increases in expenditures for reimbursements to developers are expected.

Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
LEGAL FEES	243-733.00-801.000	\$5,737.20	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
AUDIT FEES	243-733.00-807.000	\$220.00	\$250.00	\$250.00	\$250.00	\$250.00
PUBLISHING/LEGAL NOTICES	243-733.00-902.000	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
REMEDATION PYMT #4-ESKER SQUARE	243-734.00-964.004	\$0.00	\$92,000.00	\$139,000.00	\$142,000.00	\$145,000.00
REMEDATION PYMT #6-WILBY ESTATES	243-734.00-964.006	\$359,547.19	\$379,000.00	\$392,000.00	\$403,000.00	\$411,000.00
REMEDATION PYMT #7-4495 HOLT	243-734.00-964.007	\$9,795.23	\$11,000.00	\$11,000.00	\$12,000.00	\$12,000.00
REMEDATION PYMT #8-MSUFCU	243-734.00-964.008	\$20,210.76	\$24,000.00	\$25,000.00	\$25,000.00	\$26,000.00
Total Expense Objects:		\$395,510.38	\$526,300.00	\$587,300.00	\$602,300.00	\$614,300.00



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Operating Expenditures	\$395,510.38	\$506,130.00	\$526,300.00	\$587,300.00	\$602,300.00	\$614,300.00
Total Expenditures:	\$395,510.38	\$506,130.00	\$526,300.00	\$587,300.00	\$602,300.00	\$614,300.00



Local Brownfield Revolving Fund

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

Summary

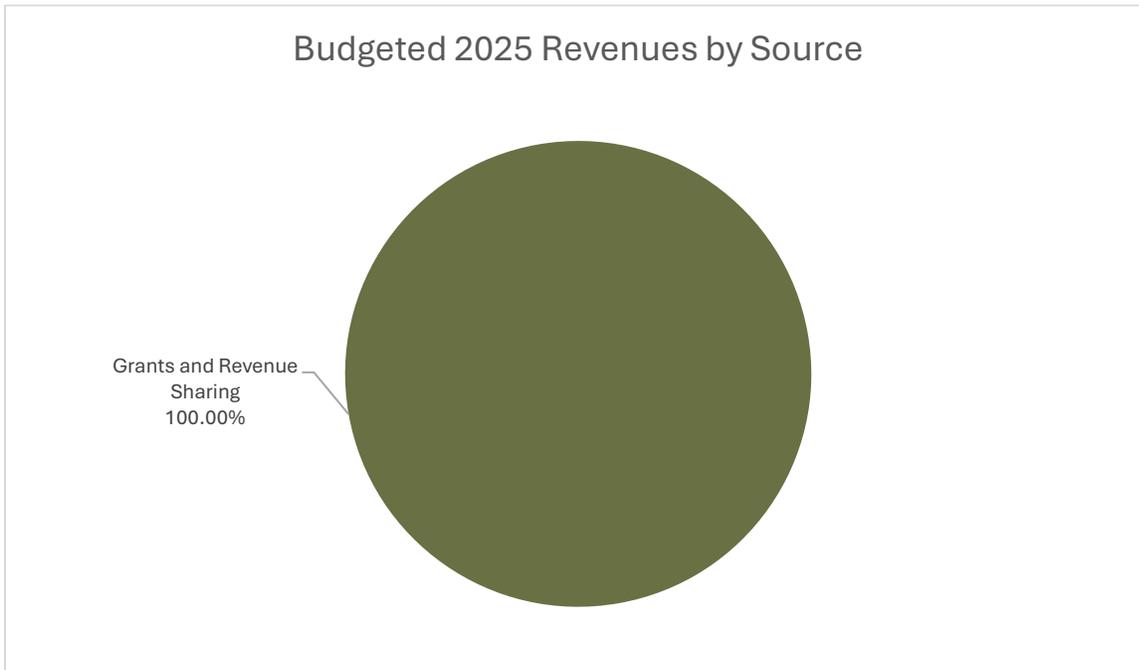
In 2025, we are budgeting \$10,000 for revenue and \$11,800 for expenditures. When compared to the 2024 Original Budget, revenues are expected to increase by \$10,000 and expenditures are expected to increase by \$10,030 (566.7%).

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

Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Beginning Fund Balance:	\$310,027.14	\$285,564.39	\$285,564.39	\$283,764.39	\$281,964.39	\$280,164.39
Revenues						
Grants and Revenue Sharing	\$167,352.95	\$0.00	\$100,000.00	\$10,000.00	\$0.00	\$0.00
Total Revenues:	\$167,352.95	\$0.00	\$100,000.00	\$10,000.00	\$0.00	\$0.00
Expenditures						
Operating Expenditures	\$191,815.70	\$1,770.00	\$101,800.00	\$11,800.00	\$1,800.00	\$1,800.00
Total Expenditures:	\$191,815.70	\$1,770.00	\$101,800.00	\$11,800.00	\$1,800.00	\$1,800.00
Total Revenues Less Expenditures:	-\$24,462.75	-\$1,770.00	-\$1,800.00	-\$1,800.00	-\$1,800.00	-\$1,800.00
Ending Fund Balance:	\$285,564.39	\$283,794.39	\$283,764.39	\$281,964.39	\$280,164.39	\$278,364.39



Revenues



Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Revenue Source						
Grants and Revenue Sharing						
STATE GRANTS	242-000.00-572.000	\$167,352.95	\$100,000.00	\$10,000.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$167,352.95	\$100,000.00	\$10,000.00	\$0.00	\$0.00
Total Revenue Source:		\$167,352.95	\$100,000.00	\$10,000.00	\$0.00	\$0.00



Local Site Remediation

Summary

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 2025 Goals

The Local Brownfield Revolving Fund may conduct 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 2025 budget requests \$11,800 in expenditures. The 2026 and the 2027 forecast request \$1,800 each year to cover audit and environmental investigation costs. Additional expenditures beyond 2025 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 2025 depend upon the construction progress of Esker Square (Brownfield Plan #4).

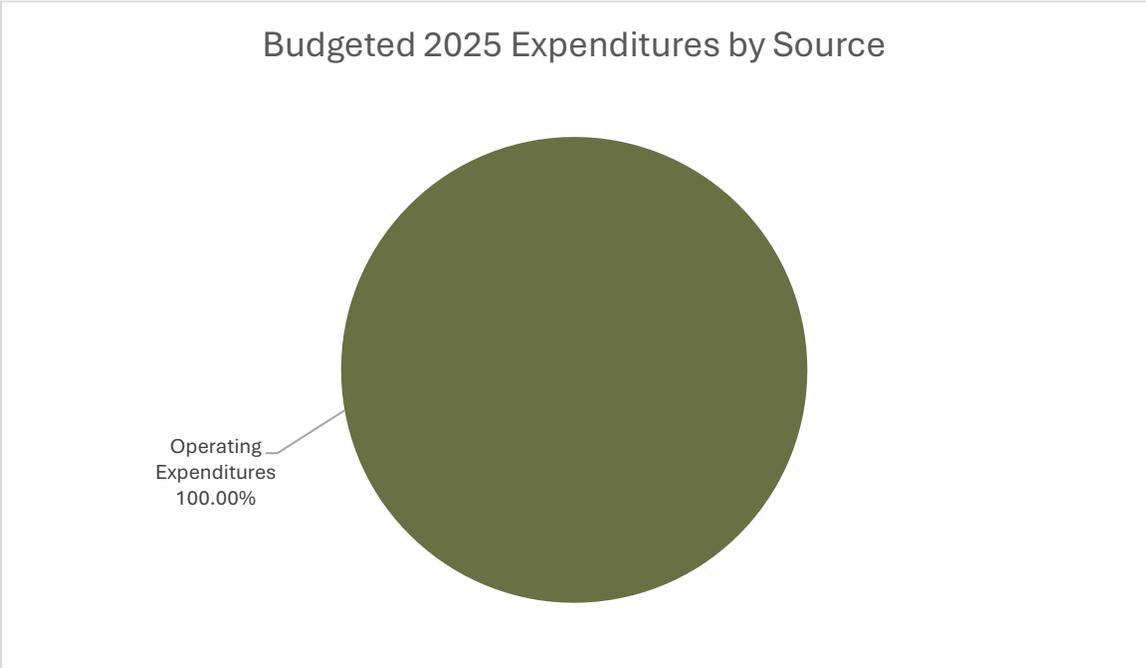


Detailed Budgeted Expenditures

Name	Account Number	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expense Objects						
LEGAL FEES	242-735.00-801.000-DEQGRANT	\$2,209.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
AUDIT FEES	242-735.00-807.000	\$220.00	\$250.00	\$250.00	\$250.00	\$250.00
CONTRACTUAL SERVICES	242-735.00-818.000	\$24,242.75	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
CONTRACTUAL SERVICES	242-735.00-818.000-DEQGRANT	\$165,143.95	\$98,000.00	\$8,000.00	\$0.00	\$0.00
PUBLISHING/LEGAL NOTICES	242-735.00-902.000	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
Total Expense Objects:		\$191,815.70	\$101,800.00	\$11,800.00	\$1,800.00	\$1,800.00



Summary of Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted	FY2027 Forecasted
Expenditures						
Operating Expenditures	\$191,815.70	\$1,770.00	\$101,800.00	\$11,800.00	\$1,800.00	\$1,800.00
Total Expenditures:	\$191,815.70	\$1,770.00	\$101,800.00	\$11,800.00	\$1,800.00	\$1,800.00



Capital Improvements

Capital Improvements Plan (CIP)

2025 – 2030



Adopted by the Delhi Township Planning Commission
Date: June 10, 2024



DELHI CHARTER TOWNSHIP
2025 – 2030 CAPITAL IMPROVEMENT PLAN
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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 IMPROVEMENTS PROGRAM?

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



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

WHY UPDATE IT ANNUALLY?

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

QUALIFYING EXPENDITURES UNDER THE CAPITAL IMPROVEMENTS PROGRAM

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

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

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

INFORMATION ABOUT DELHI'S OPERATIONAL FUNDS & DOWNTOWN DEVELOPMENT AUTHORITY

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



Sanitary Sewer Fund and the Water Improvement Fund are derived from customer billings, new customer connection fees and special assessments. The Fire, EMS and Parks Funds are capitalized via millages leveraged for those purposes.

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

PROJECT RANKING AND DESCRIPTIONS

All projects submitted for inclusion in the 2025 - 2030 CIP are reviewed by the Township Manager, and Department leaders, to establish a priority ranking for each project according to its economic and physical necessity and the benefits anticipated to be gained by Township residents and personnel. The Township Manager establishes the final recommended priority level. The priorities are based on a classification system adapted from Principles and Practice of Urban Planning, published in 1968 by the International City Manager's Association (pp. 392-394), as follows:

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

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



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

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



STATUS OF CURRENT YEAR'S CAPITAL BUDGET PROJECTS (FY 2024)

2024 Project Description	Status	Original Amt. in 2024 CIP	Actual 2024 Funding Level
2024 General Fund (GF) Projects			
<p><u>Sidewalk Program & Construction</u></p> <p>Ongoing implementation of the ADA Transition Plan, other sidewalk improvements to promote walkability, including the 50/50 repair program.</p>	<p>This project will be implemented in 2024, and will include the installation of some new sidewalks to fill existing gaps as directed by the Board.</p>	\$100,000	\$150,000
<p><u>Cemetery Capital Improvements</u></p> <p>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.</p>	<p>Due to the number of elections in 2024, this set aside will occur, but all improvements will be postponed until a later year.</p>	\$15,000	\$15,000
<p><u>Street Improvements</u></p> <p>The Township expects to partner with the Ingham County Road Commission (ICRD) on reconstruction of Park Lane and Kahres Roads through the 50/50 program. Both roads are local connectors.</p>	<p>Due to changes at the ICRD, the Park Lane project will be postponed until a future year. However, in 2024, the Township will partner with the ICRD to complete road improvement projects on Sphar Avenue, Harper Road, Gunn Road and Howell Road. Total cost of the projects is estimated at \$637,716.67. The Township's GF will pay ½ the actual costs.</p>	\$500,000	\$318,858.34
<p><u>Capital Equipment Replacements</u></p> <p>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 (WAM).</p>	<p>This has been moved to GF from the Parks, Trails & Recreation (PTR) Fund as a result of internal reorganization of Buildings & Grounds (BG).</p> <p>The new zero-turn and the WAM were purchased in 2024. This project is complete.</p>	\$78,000	\$89,000



2024 Project Description	Status	Original Amt. in 2024 CIP	Actual 2024 Funding Level
<p><u>Solar Project</u></p> <p>This project includes the installation of various solar arrays at Township facilities with a guaranteed savings program and associated financing.</p>	<p>This project was not previously anticipated but was undertaken because of the IRA legislation and direct credits that offset expenses (est. \$746K). This allows the Township to use this project to achieve multiple goals, including the replacement of key roofs and parking lots. Previously, the Township was anticipating approximately \$722K in costs associated with these projects. The guaranteed annual energy savings will pay for the solar installation and the various capital improvements necessary to accomplish the project within a 20-year period.</p>	\$0	\$2.85M
2024 Fire Fund			
<p><u>Replacement of 2014 Tahoe</u></p> <p>This project includes replacement of an existing vehicle, likely with a full-sized truck.</p>	<p>This project will occur in 2024.</p>	\$70,000	\$70,000
2024 Parks, Trails & Recreation Fund			
<p><u>Athletic Field Improvements</u></p> <p>This project includes improvements necessary at various athletic fields throughout the parks system.</p>	<p>A shade structure was installed by the new Pickleball courts in 2024. Various other smaller projects, such as improvements to ball fields, will also be completed.</p>	\$20,000	\$13,595
<p><u>2025 – 2029 Parks Master Plan Update</u></p>	<p>This project will be completed in 2024.</p>	\$25,000	\$26,500
<p><u>Ram Trailhead Improvements</u></p> <p>This project would include improvements to the existing gravel parking lot with accessible spaces, and the development of a restroom facility.</p>	<p>This project will be postponed until sometime after the completion of the Parks Master Plan, based on how it is prioritized during that process.</p>	\$125,000	\$0
<p><u>Playground Upgrades at Kiwanis Park</u></p> <p>Donations and volunteer participation would be sought for this project.</p>	<p>This project will be completed in 2024.</p>	\$200,000	\$196,390
<p><u>Park Entrance Sign Replacements</u></p> <p>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.</p>	<p>It is anticipated that the sign at Valhalla Park will be replaced in 2024.</p>	\$20,000	\$7,000
2024 Sewer Fund Projects			



2024 Project Description	Status	Original Amt. in 2024 CIP	Actual 2024 Funding Level
<p><u>Vehicle Purchase</u></p> <p>This project includes the ongoing replacement of fleet vehicles.</p>	<p>The dump truck/stake truck and the SUV will be replaced with new in 2024.</p>	<p>\$180,000</p>	<p>\$150,000</p>
<p><u>Generators</u></p> <p>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.</p>	<p>This project will be completed in 2024.</p>	<p>\$250,000</p>	<p>\$250,000</p>
<p><u>Concrete Repair</u></p> <p>This project includes the repair or replacement of faulty concrete and mortar and is ongoing.</p>	<p>The 2024 project will include restoration of the inside of the feed tank.</p>	<p>\$100,000</p>	<p>\$200,000</p>
<p><u>Collection System Improvements</u></p> <p>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.</p>	<p>In 2024 this project will include the acquisition and installation of a screen for Lift Station D. No projects were completed in 2023, so the connection fees from 2023 may also be partially used to fund this project.</p>	<p>\$150,000 + 2023 connection fees</p>	<p>\$750,000</p>
<p><u>Roof replacements & Repairs</u></p> <p>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.</p>	<p>This project will be completed. The roofs at DPS were replaced in 2024 as a part of the solar project.</p>	<p>\$400,000</p>	<p>\$570,340</p>
<p><u>Feed Tank Cover Repairs</u></p> <p>This project repairs or replaces the feed tank cover. It was budgeted in 2022 but will now be completed in 2024/2025.</p>	<p>This project will occur in 2024/2025</p>	<p>\$500,000</p>	<p>\$500,000</p>
<p><u>DPS/POTW Roadway Repair & Replacement</u></p> <p>This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.</p>	<p>This will be postponed until 2026 due to construction activity at the POTW.</p>	<p>\$90,000</p>	<p>\$0</p>
<p>2024 Downtown Development Authority</p>			



2024 Project Description	Status	Original Amt. in 2024 CIP	Actual 2024 Funding Level
<p><u>Strategic Redevelopment</u></p> <p>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.</p>	<p>In 2024 the DDA purchased the property at 2142 Cedar Street adjacent to the existing Holt Farmers Market. Demolition of the home will occur in 2024 and the property will be reconfigured to facilitate expansion of the market.</p>	<p>Up to \$1 M (<i>this could occur over several years</i>)</p>	



2025 Capital Budget

Priority Level:	Project Description:	Current Estimate:
<u>General Fund</u>		
B	<p><u>Street Improvements</u></p> <p>Street improvements will occur in conjunction with the ICRD on local collector/primary streets within the Community. The Township's funding (\$210,000) will be matched by the ICRD for a total project cost of \$420,000.</p>	\$210,000
C	<p><u>Sidewalk Program and Construction</u></p> <p>Ongoing implementation of the ADA Transition plan, other sidewalk improvements to promote and improve walkability, including the 50/50 repair program.</p>	\$100,000
B	<p><u>Cemetery Capital Improvements</u></p> <p>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.</p> <p>In 2025, the Township Clerk will propose the construction of new columbarium at Maple Ridge Cemetery.</p>	\$130,000
A	<p><u>Fire Department Renovation</u></p> <p>The Township received a grant from the State of Michigan in the amount of \$7.5M for the purpose of renovating the existing fire station. The remaining approximate \$2.5M will come from fund balance for a total project cost of approximately \$10M. Design and engineering started in 2024 and construction is expected to commence that same year. Project completion will occur in 2025</p>	\$10M
B	<p><u>CSC Server Replacement</u></p> <p>This project will replace the server that provides computer services to the CSC with new equipment.</p>	\$20,000
C	<p><u>2025 Aerial Imagery</u></p> <p>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.</p>	\$33,000
B	<p><u>Ballot Tabulators</u></p> <p>This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar.</p>	\$40,000
A	<p><u>Capital Equipment Replacements</u></p> <p>This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept. In 2025, a ballfield painter and Side-by-side are expected to be replaced.</p>	\$60,000
B	<p><u>Replacement/Repair of Concrete at Veteran's Memorial Garden</u></p> <p>This project includes replacement and/or repair, as appropriate, of the concrete walkways within Veteran's Memorial Garden.</p>	\$50,000



Priority Level:	Project Description:	Current Estimate:
C	<p><u>Decorative Light Pole Replacement in Triangle Area</u></p> <p>This project will cost approximately \$400,000. It will occur annually and be a "savings" set-aside so that the project can be implemented as appropriate and when sufficient funding is available. The existing steel poles are significantly rusting out and require replacement in the near term.</p>	\$50,000
Fire Fund		
B	<p><u>Replace/Re-chassis Medic 214</u></p>	\$200,000
Parks, Trails & Recreation Fund		
B	<p><u>Athletic Field Improvements</u></p> <p>This project is to accommodate upgrades of existing athletic fields in the Township. In 2025, the second shade structure will be installed at the pickleball courts.</p>	\$20,000
C	<p><u>Valhalla Park Improvements</u></p> <p>This would include the development of a walking path around the lake, a new pavilion, and a fishing pier. Grant funds would be sought for this project. Project is anticipated to cost \$600,000, but Township match amount is estimated here. The Township submitted this project for consideration by MDNR for a Trust Fund Grant in 2024. If awarded, the project would occur in 2025.</p>	\$300,000
Sewer Fund Projects		
A	<p><u>Feed Tank Cover Repairs</u></p> <p>This project repairs or replaces the fed tank cover. It will be completed in 2024/2025. The total project cost will be spread over these two years.</p>	\$500,000
B	<p><u>Vehicle Replacements</u></p> <p>Fleet vehicles are replaced using a systematic/planned method.</p>	\$225,000
C	<p><u>DPS/POTW Roadway Repair & Replacement</u></p> <p>This project includes repairing or replacing roadways at the DPS building, POTW or lift stations. A project replacing the roads at the POTW was delayed in 2024 pending completion of the ongoing construction project.</p>	\$90,000
B	<p><u>Roof Replacements and Repairs</u></p> <p>This project will include the repair and replacement of roofs on various POTW buildings.</p>	\$0
C	<p><u>Dissolved Air Flotation Unit</u></p> <p>This project would include the purchase and installation of equipment.</p>	\$400,000
B	<p><u>Replace 4" portable pump</u></p> <p>Replacement of a portable pump that will be past its useful life and is necessary for operation of POTW/DPS and lift stations.</p>	\$75,000
C	<p><u>Replacement of Camera Truck</u></p> <p>Estimated end of useful life.</p>	\$650,000



Priority Level:	Project Description:	Current Estimate:
B	<p><u>Collection System Improvements</u></p> <p>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.</p>	\$150,000 + 2024 fees
B	<p><u>Concrete Repairs</u></p> <p>This project is repairing concrete and mortar at DPS and the POTW.</p>	\$100,000
B	<p><u>Grit Handling</u></p> <p>This project includes the installation of grit handling equipment at the POTW. Design is complete. Bidding and construction are expected in 2025/2026.</p>	\$1.5M
<u>Downtown Development Authority</u>		
B	<p><u>Strategic Redevelopment</u></p> <p>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.</p>	\$1M total over time



CAPITAL IMPROVEMENTS PROGRAM
Years 2026-2030 Project Descriptions

Priority Level:	Project Description:	Implementation Year:	Current Estimate:
<u>General Fund</u>			
C	<u>Street Improvements</u> Street improvements will occur in conjunction with the Ingham County Road Department on local collector/primary streets within the Community.	2026	\$210,000
		2027	\$210,000
		2028	\$210,000
		2029	\$210,000
		2030	\$210,000
C	<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.	2026	\$100,000
		2027	\$100,000
		2028	\$100,000
		2029	\$100,000
		2030	\$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.	2026	\$15,000
		2027	\$15,000
		2028	\$15,000
		2029	\$15,000
		2030	\$15,000
B	<u>Capital Equipment Replacements</u> This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept.	2026	\$60,000
		2027	\$90,000
		2028	\$90,000
		2029	\$150,000
		2030	\$50,000
C	<u>Buildings & Grounds Maintenance Building</u> This project would be to improve and/or expand the existing maintenance building located at Valhalla Park.	2027	\$350,000
D	<u>Carpet Replacement at Senior Center</u> Replace approximately 2,667 SF of carpet.	2026	\$20,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
B	<p><u>Meraki Networking Equipment License Renewal</u></p> <p>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.</p>	2028	\$33,000
C	<p><u>Ballot Tabulators</u></p> <p>This project represents a yearly savings for future upgrades/replacements of current ballot tabulators, including high-speed absentee tabulators, signature verification software and similar. It is anticipated that in 2026, all tabulators will need to be replaced. This occurs on a cyclical basis. It is always possible that the State of Michigan will help offset or pay costs, but this is essential and should be planned for.</p>	2026	\$80,000
		2027	\$20,000
		2028	\$20,000
		2029	\$20,000
		2030	\$20,000
C	<p><u>Decorative Light Pole Replacement in Triangle Area</u></p> <p>This project will cost approximately \$400,000. It will occur annually and be a “savings” set-aside so that the project can be implemented as appropriate and when sufficient funding is available. The existing steel poles are significantly rusting out and require replacement in the near term.</p>	2026	\$50,000
		2027	\$50,000
		2028	\$50,000
		2029	\$50,000
		2030	\$50,000
C	<p><u>Willoughby Road Sidewalk</u></p> <p>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.</p>	2030	\$500,000
<u>Fire Fund</u>			
B	<u>Replace/Re-chassis Medic 214</u>	2025	\$200,000
B	<u>Replace/Re-chassis Medic 213</u>	2026	\$200,000
B	<u>Replace 2027 Chevy Tahoe</u>	2026	\$80,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
B	<u>Replace Ladder Truck</u> It takes 2 years between ordering and delivery of new trucks. The Board will be asked in 2025 to authorize this purchase and delivery is expected in 2027.	2027	\$1.5M
B	<u>Replace 2000 F350</u>	2027	\$100,000
B	<u>Replace/Re-chassis Medic 211</u>	2029	\$250,000
<u>Parks, Trails & Recreation Fund</u>			
B	<u>Athletic Field Improvements</u> This project is to accommodate upgrades of existing athletic fields in the Township.	2026	\$20,000
		2027	\$20,000
		2028	\$20,000
		2029	\$20,000
		2030	\$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 \$800,000, but funding would be sought from the MDNR Trust Fund with an anticipated 50% match.	2027	\$400,000
D	<u>Sycamore & 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	\$30,000
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. A Trust Fund grant will be sought from the DNR for the total project, which is anticipated to be approximately \$800,000.	2028	\$400,000
<u>Sewer Fund</u>			
B	<u>POTW Electrical Interconnection & Generator Replacement</u> Interconnect the north & south power supplies and replace 2 generators with one larger one.	2026	\$250,000
		2027	\$3,250,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
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 Maintenance Pole Barn Replacement</u> Replace pole building constructed in 1978. This project would be funded using 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 forcemain. This project will be paid for through a bond sale in 2028.	2028/2029	\$2 M
B	<u>Vehicle Replacements</u> Fleet vehicles are replaced using a systematic/planned method.	2026	\$0
		2027	\$60,000
		2028	\$110,000
		2029	\$60,000
		2030	\$255,000
C	<u>DPS/POTW Roadway Repair & Replacement</u> This project includes repairing or replacing roadways at the DPS building, POTW or lift stations.	2026	\$350,000
		2027	\$90,000
		2028	\$90,000
		2029	\$90,000
		2030	\$90,000
B	<u>Roof Replacements and Repairs</u> This project will include the repair and replacement of roofs on various POTW/DPS buildings.	2026	\$100,000
		2027	\$50,000
		2028	\$50,000
		2029	\$50,000
		2030	\$50,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
C	<p><u>Bio-Gas Storage</u></p> <p>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.</p>	2026/2027	\$1M
B	<p><u>Collection System Improvements</u></p> <p>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.</p>	2026	\$150,000 + 2025 fees
		2027	\$150,000 + 2026 fees
		2028	\$150,000 + 2027 fees
		2029	\$150,000 + 2028 fees
		2030	\$150,000 + 2029 fees
C	<p><u>Vactor Truck Replacement</u></p> <p>The existing vehicle will be due for replacement.</p>	2027	\$1M
B	<p><u>Replace Interurban Sewer</u></p> <p>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.</p>	2028	\$450,000
		2029	\$3,450,000
B	<p><u>Concrete Repairs</u></p> <p>This project is repairing concrete and mortar at DPS and the POTW.</p>	2026	\$100,000
		2027	\$100,000
		2028	\$100,000
		2029	\$100,000
		2030	\$100,000
C	<p><u>Sludge Dewatering</u></p> <p>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.</p>	2028	\$900,000
		2029	\$8,000,000
<u>DDA Fund</u>			
B	<p><u>Replace Parking Lot at Farmer's Market</u></p>	2027	\$125,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
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.	2026-2030	Up to \$1 M total over time

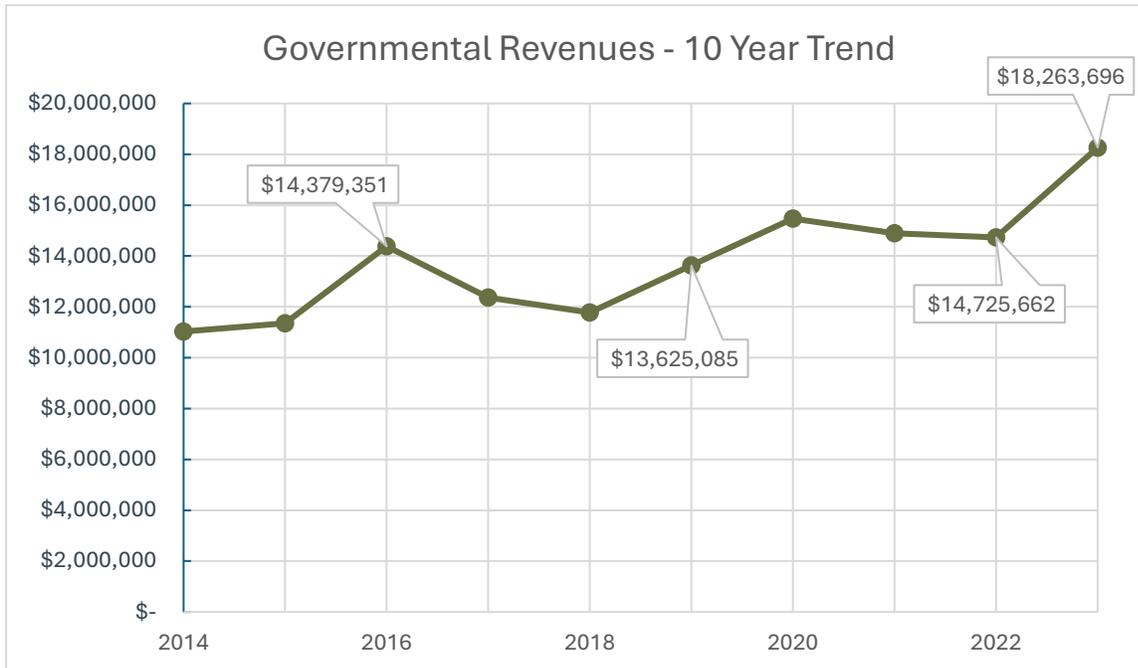


Supplemental Information

Governmental Revenues by Source – 10 Year History

Description	2014	2015	2016	2017	2018
Taxes	\$5,350,366	\$5,414,764	\$5,326,842	\$5,629,525	\$5,597,193
Licenses & Permits	\$304,387	\$505,784	\$782,674	\$659,866	\$506,939
Federal Sources	\$134,019	\$77,690	\$0	\$67,574	\$67,289
State Sources	\$2,247,821	\$2,256,836	\$2,160,985	\$2,517,650	\$2,535,587
Other Intergovernmental	\$159,610	\$143,493	\$140,471	\$133,313	\$157,959
Charges for Services	\$1,488,674	\$1,616,868	\$792,292	\$1,674,104	\$1,580,852
Interest Income	\$23,388	\$25,299	\$337,421	\$53,537	\$96,858
Franchise Fees	\$472,391	\$494,517	\$515,565	\$512,700	\$511,306
Other	\$839,559	\$816,433	\$3,028,515	\$774,945	\$543,149
Other Revenue Sources	\$9,480	\$0	\$1,294,586	\$348,000	\$180,000
Total	\$11,029,695	\$11,351,684	\$14,379,351	\$12,371,214	\$11,777,132

Description	2019	2020	2021	2022	2023
Taxes	\$6,885,125	\$7,169,721	\$7,352,889	\$7,661,686	\$8,125,540
Licenses & Permits	\$467,764	\$942,249	\$610,579	\$587,996	\$676,739
Federal Sources	\$64,101	\$342,389	\$220,698	\$94,202	\$64,943
State Sources	\$2,562,464	\$2,635,239	\$3,033,436	\$3,583,101	\$3,219,738
Other Intergovernmental	\$627,884	\$1,397,095	\$149,863	\$154,567	\$142,597
Charges for Services	\$1,644,672	\$1,658,219	\$1,602,428	\$1,768,642	\$1,991,373
Interest Income	\$156,111	\$76,282	\$10,039	\$(127,100)	\$836,792
Franchise Fees	\$509,281	\$512,534	\$496,753	\$347,719	\$319,787
Other	\$707,683	\$734,294	\$693,339	\$577,704	\$590,260
Other Revenue Sources	\$0	\$0	\$727,967	\$77,145	\$2,295,927
Total	\$13,625,085	\$15,468,022	\$14,897,991	\$14,725,662	\$18,263,696



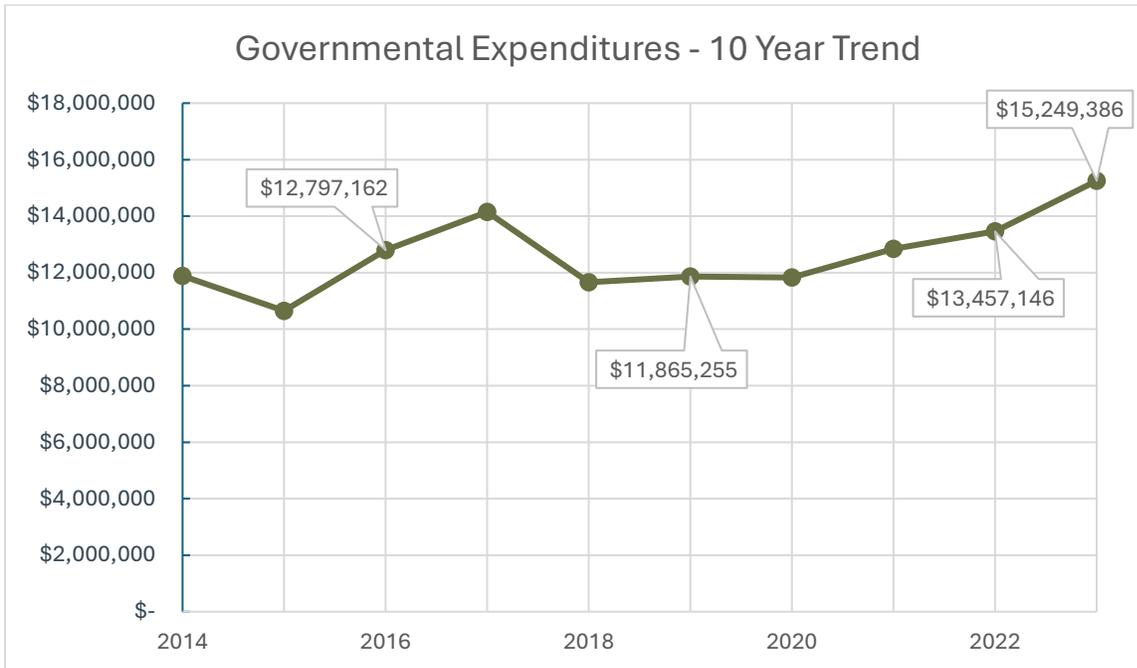
Information Source: Delhi Charter Township's Audited Financial Statements.



Governmental Expenditures by Function – 10 Year History

Description	2014	2015	2016	2017	2018
General Government	\$2,187,982	\$2,225,673	\$2,374,918	\$2,116,375	\$2,334,714
Public Safety	\$4,639,103	\$4,899,100	\$4,798,000	\$5,039,452	\$5,335,907
Infrastructure	\$1,253,563	\$669,875	\$800,005	\$1,227,575	\$653,567
Community Development	\$574,711	\$604,369	\$779,410	\$781,810	\$771,515
Recreational and Cultural	\$761,143	\$707,045	\$837,791	\$783,752	\$909,431
Other	\$559,533	\$486,476	\$972,508	\$520,027	\$574,306
Capital Outlay	\$1,477,912	\$647,425	\$1,678,912	\$2,874,880	\$314,173
Debt Service	\$426,493	\$409,856	\$555,618	\$799,703	\$764,920
Total	\$11,880,440	\$10,649,819	\$12,797,162	\$14,143,574	\$11,658,533

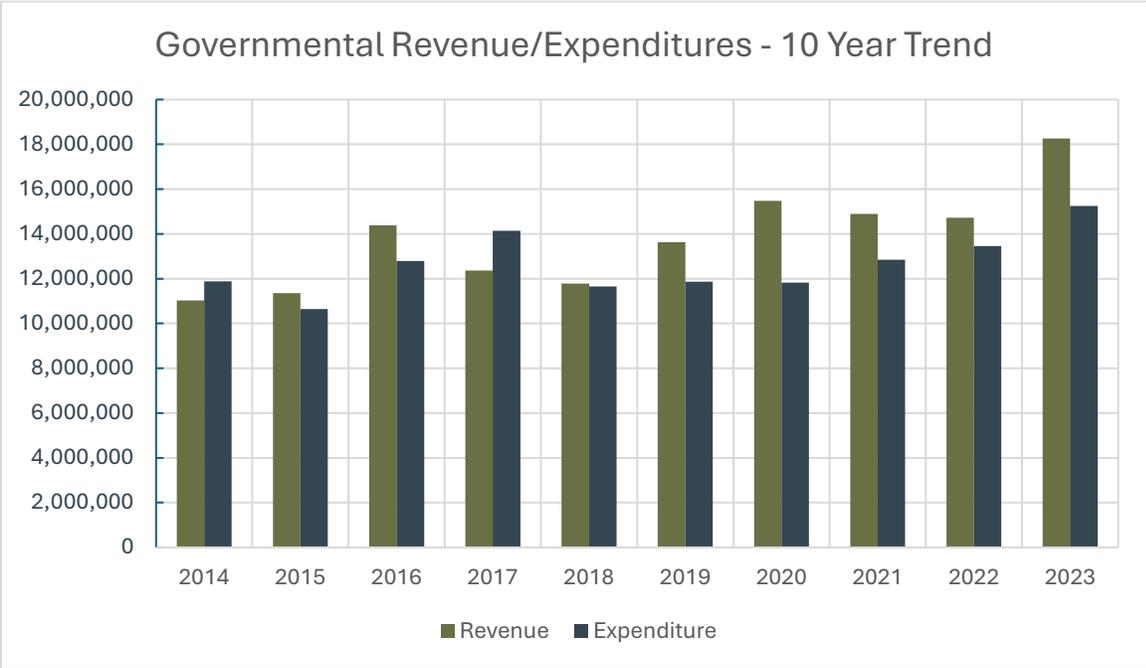
Description	2019	2020	2021	2022	2023
General Government	\$2,290,969	\$2,443,186	\$2,774,825	\$3,122,463	\$3,072,032
Public Safety	\$5,444,224	\$5,554,540	\$5,770,612	\$6,136,255	\$6,300,681
Infrastructure	\$681,877	\$581,936	\$584,235	\$678,839	\$630,661
Community Development	\$686,346	\$705,779	\$748,865	\$877,367	\$895,907
Recreational and Cultural	\$1,111,688	\$767,060	\$975,440	\$1,122,378	\$1,021,545
Other	\$792,496	\$495,694	\$0	\$0	\$0
Capital Outlay	\$73,853	\$439,242	\$1,132,857	\$446,548	\$2,353,727
Debt Service	\$783,802	\$840,564	\$856,593	\$1,073,296	\$974,833
Total	\$11,865,255	\$11,828,001	\$12,843,427	\$13,457,146	\$15,249,386



Information Source: Delhi Charter Township's Audited Financial Statements.



Governmental Revenues and Expenditures – 10 Year History



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, 2023	Percentage of Levy
2014	\$5,343,452	\$5,109,083	95.6%	\$12,346	\$5,121,429	95.8%
2015	\$5,430,658	\$5,244,671	96.6%	\$14,801	\$5,259,472	96.8%
2016	\$5,229,524	\$5,066,873	96.9%	\$9,623	\$5,076,496	97.1%
2017	\$5,247,805	\$5,089,664	97.0%	\$9,025	\$5,098,689	97.2%
2018	\$5,359,223	\$5,203,092	97.1%	\$10,417	\$5,213,509	97.3%
2019	\$6,732,257	\$6,564,936	97.5%	\$18,557	\$6,583,493	97.8%
2020	\$7,043,817	\$6,854,582	97.3%	\$10,276	\$6,864,859	97.5%
2021	\$7,205,209	\$7,023,211	97.5%	\$7,924	\$7,031,135	97.6%
2022	\$7,539,327	\$7,329,103	97.2%	\$10,392	\$7,339,495	97.3%
2023	\$7,986,771	\$7,766,895	97.2%	\$6,878	\$7,773,773	97.3%

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

Information Source: Delhi Charter Township's Tax and Delinquent Personal Property Tax databases.



Value of Taxable Property – 10 Year History

December 31,	Real Property	Personal Property	Leased Land	Total Taxable Property	Real Property as a Percentage of Total Taxable Property
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%
2024	\$1,013,630,759	\$55,243,300	\$1,510,773	\$1,070,384,832	95%

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



State Equalized Value

December 31,	Amount
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
2024	\$1,324,564,800

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



Top 20 Taxpayers

Rank	Name	2024 Summer Tax	2024 State Equalized Value (SEV)	2024 Taxable Value	Number of Parcels	Percentage of Total Taxable Value
1	MCKESSON CORPORATION	\$270,148	\$21,403,700	\$20,927,877	2	1.95%
2	CONSUMERS ENERGY COMPANY	\$247,665	\$19,264,700	\$19,186,197	25	1.79%
3	Redwood Holt Cedar Street MI	\$212,586	\$17,232,800	\$16,468,705	4	1.54%
4	WILLOUGHBY ESTATES II, LLC	\$178,208	\$13,805,500	\$13,805,500	1	1.29%
5	SREIT WOODLAND LAKES LANSING, L	\$142,460	\$11,036,100	\$11,036,100	1	1.03%
6	Dart Container	\$112,229	\$10,409,400	\$8,694,212	20	0.81%
7	ASPEN CONSOLIDATED, LLC	\$89,059	\$9,454,100	\$6,899,279	3	0.64%
8	COMCAST OF MICHIGAN LLC	\$83,186	\$6,452,100	\$6,444,315	4	0.60%
9	RSDC OF MICHIGAN LLC	\$80,256	\$6,217,300	\$6,217,300	2	0.58%
10	2000 CEDAR LLC	\$62,418	\$4,835,400	\$4,835,000	1	0.45%
11	THEROUX DEVELOPMENT CO	\$61,685	\$6,259,600	\$4,778,635	7	0.45%
12	DTN Properties	\$59,554	\$5,201,600	\$4,613,579	21	0.43%
13	BONDARENKO LTD LLC	\$49,411	\$4,216,100	\$3,827,802	2	0.36%
14	TMT DELHI LLC	\$45,225	\$4,618,000	\$3,503,472	1	0.33%
15	4330 KELLER RD - DINO, LLC	\$43,703	\$3,385,600	\$3,385,600	3	0.32%
16	DTN ASPEN RIDGE APARTMENTS, LLC	\$43,570	\$4,087,700	\$3,375,293	2	0.32%
17	HUNTLEY VILLA MI, LLC	\$40,810	\$3,161,500	\$3,161,500	2	0.30%
18	YES STONEGATE, LLC	\$40,649	\$3,556,900	\$3,149,050	4	0.29%
19	MOC DEVELOPMENT, LLC	\$38,305	\$2,967,400	\$2,967,400	1	0.28%
20	YES DELHI MANOR, LLC	\$35,296	\$3,667,200	\$2,734,334	3	0.26%
Totals		\$1,936,424	\$161,232,700	\$150,011,150	109	14.01%

Total 2024 Taxable Value for Delhi Charter Township = \$1,070,685,858.

Data Source: Delhi Charter Township's Tax database.

