



DELHI CHARTER TOWNSHIP 2026 BUDGET

Adopted Version
November 18, 2025

Last Updated: October 21, 2025

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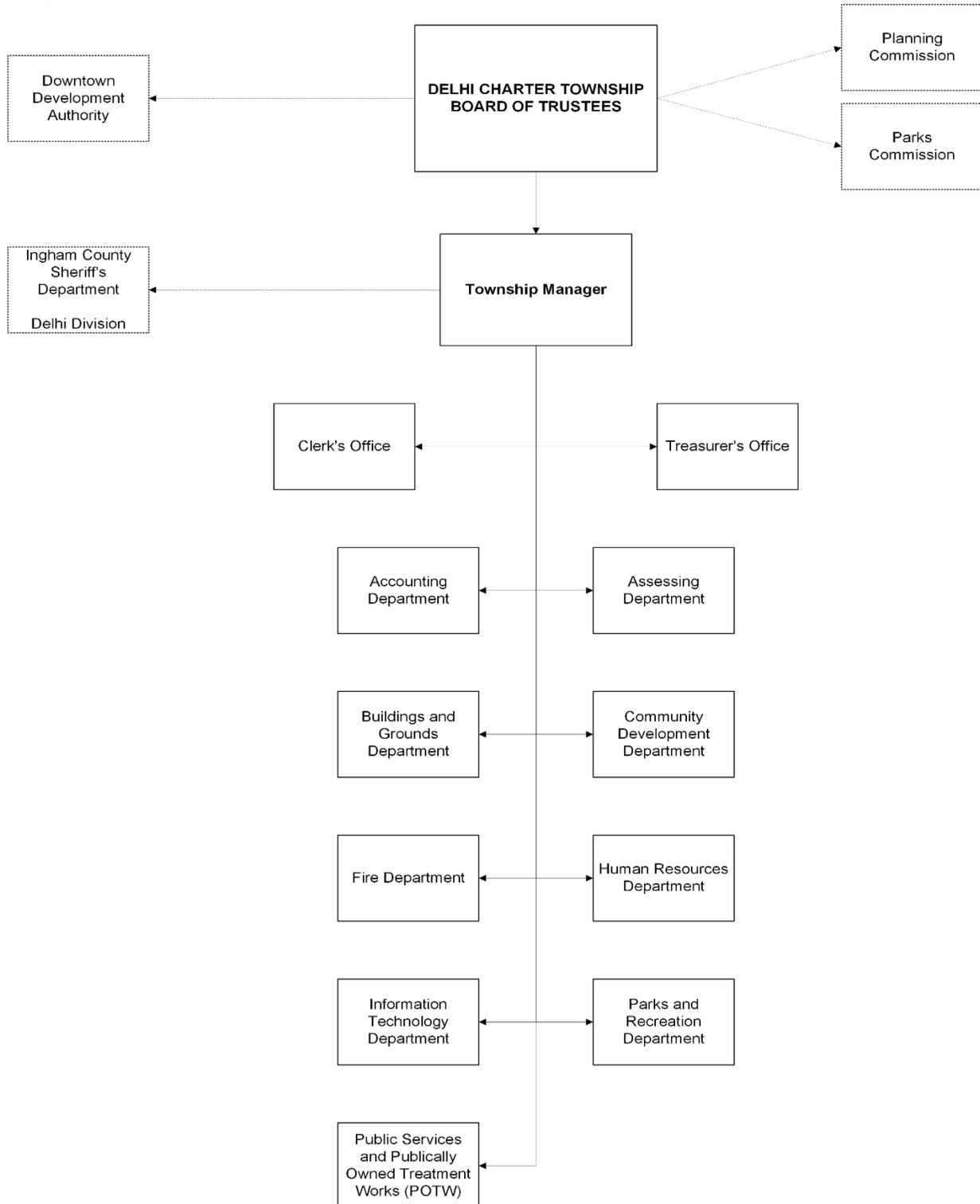
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Introduction

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	Eddie Montemayor
Clerk	Evan Hope
Treasurer	Tom Lenard
Trustee	Fred Ford
Trustee	Wendi King
Trustee	Matt Lincoln
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

August 22, 2025

Dear Board Members,

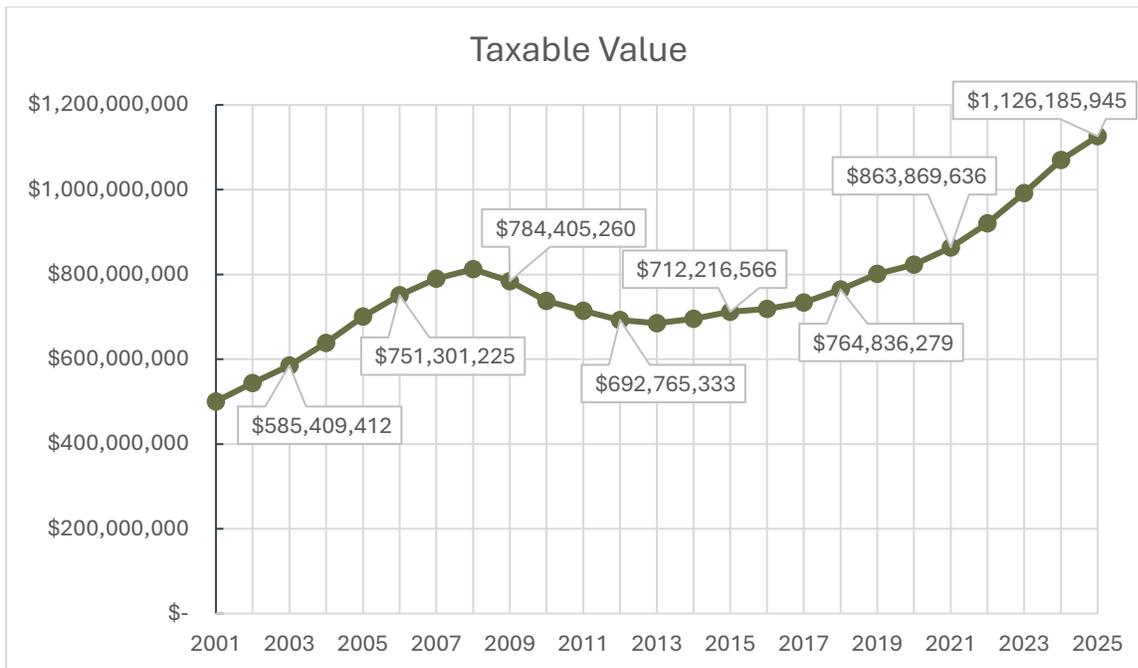
On behalf of all departments, I am pleased to present to you the 2026 Proposed Annual Budget. This budget was prepared in accordance with the Michigan Uniform Accounting and Budget Act, as well as the Charter Township Act of Michigan. The budget is balanced, meaning revenues plus appropriated fund balances 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 2026 budget totals \$36,162,262 for all funds, down from \$45,847,721 projected for 2025. The largest share of the decrease is due to the completion of the fire department renovation project, supported by a grant from the State of Michigan, which we expect to complete in calendar year 2025.



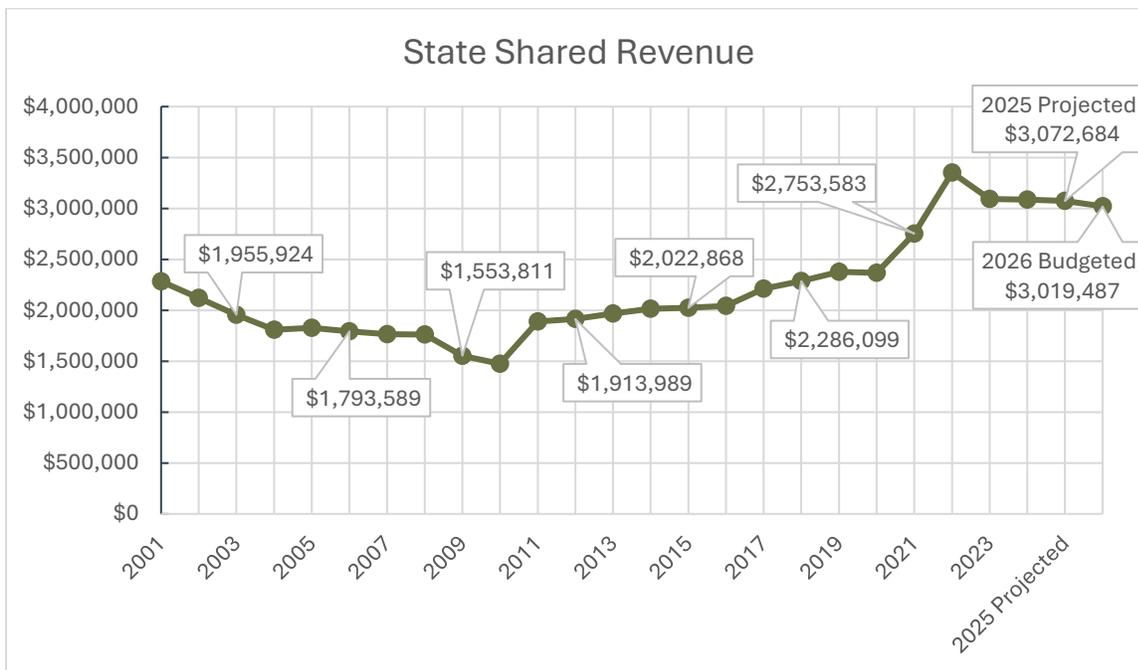
Financial Challenges to Township Budgets (Property Tax)

- 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 5.21% in 2025. 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. The Police and Fire/EMS millages will need to be renewed or replaced in 2026 as they are set to expire. This is critical in maintaining the services offered by the Township.



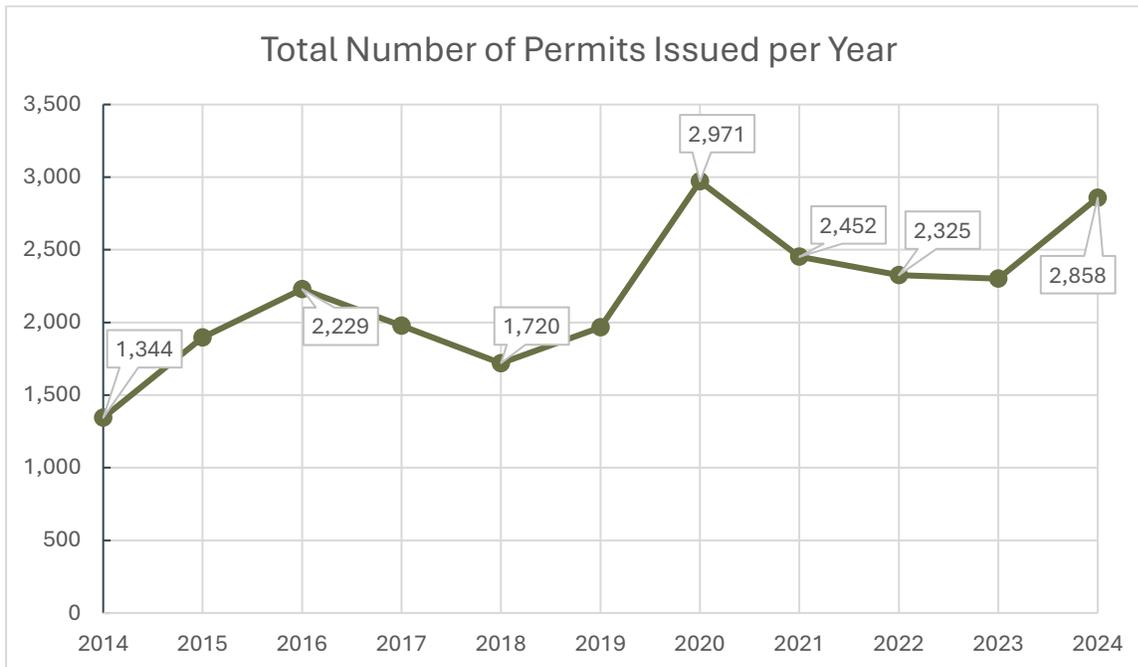
Financial Challenges to Township Budgets (State Revenue Sharing)

- 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 2026, revenue sharing is expected to account for 27% 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. While permit activity in 2024 was relatively strong, construction is expected to experience a 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 2.9% COL increase is budgeted for employees in 2026.



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 2025 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. The last year of this millage is 2025 and it will need to be renewed or replaced in 2026. Replacement of this millage is essential and without it, Township services would have to be greatly reduced or eliminated.

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. The last year of this millage is also 2025 and it will need to be renewed or replaced in 2026. Replacement of this millage is essential and without it, Township services would have to be greatly reduced or eliminated.

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 2025, the Parks millage helped complete a shade structure at Kiwanis Park, repairs to the playground at Valhalla Park, and the relocation of the Township’s Skate Park. In 2026, these funds will help offset costs related to resurfacing the parking lot at Kiwanis Park. Also in 2025, the Parks department will continue their capital improvement plan, with improvements planned to the Centennial Farms Park playground, a kayak cleaning station at Esker Landing, the completion of the Valhalla Park restroom building, and development of an athletic field at Valhalla Park.

Although the economic factors described above, and surely new ones we will encounter in coming years, will continue to place strains on the limited resources of the Township, the proposed 2026 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 \$10,621,078, which is \$592,686 less than the projected expenditures for 2025. The decrease is due to the structure of



the debt schedule for the solar panel project, whereby a larger payment was made in 2025 and smaller payments will be made in future years. Other departments have the expected increases due to the 2.9% 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. At this time funding for future trail segments has not been identified due, in large part, to the changes in funding availability at the State and County levels. However, the Township will continue to prioritize trail construction projects to implement the Non-Motorized Transportation Plan when possible.

It is projected that revenues will exceed expenditures and transfers-out by \$379,090, leaving the ending unassigned fund balance as a percentage of operating expenditures above the 17% minimum threshold set by the Board.

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 \$248,304 from the General Fund to supplement the Fire Millage Fund, a transfer of \$2,133,146 to the Police Millage Fund, and a transfer of \$312,036 to the Parks Millage Fund will be necessary to cover the expenses in each fund.

Capital Projects Fund

In 2025, renovations are expected to be completed to Delhi Township's Fire Station 1. The design and construction of this renovation project were 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 approximately \$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 2026 is expected to be kept at 3%. The 2025 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. However, it is important to keep in mind that these funds are now exhausted. In 2025, the Township utilized the remaining dollars borrowed from the State of Michigan's Clean Water State Revolving Fund program. Capital improvement projects planned for 2026 are expected to use the Sewer Fund's accumulated cash. We expect to issue a bond in 2027 to continue the planned system-wide improvements.

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 participating taxing units. 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. Repayment for both bonds began in 2025 and will continue for the foreseeable future. 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 \$142,926,610. The net-debt outstanding on 12/31/25 is expected to be \$19,150,935. This is 13.40% 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



Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Delhi Charter Township Michigan

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Delhi Charter Township, for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of 12 months only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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 others 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 known 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, 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 postal code. 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 Road, Willoughby Road, and I-96 on the north. Historical annexations of land by the City of Lansing resulted in the jagged northern township boundary. Delhi Township is served by two major highways (I-96 and US 127) and is near Michigan State University, the Capital City International Airport, Lansing Community College, Davenport University, 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 has an elected Park Commission that provides planning and guidance relative to the community's park system. The Township manages and maintains many parks and public spaces and provides recreational activities for the community including playgrounds, ball diamonds, swimming, extensive trails, a sledding hill, a bike/skate park, a fishing dock, a kayak launch, beautiful gardens and an outdoor amphitheater. An active senior program is provided, with most activities taking place in a LEED Silver certified senior center building. The community is served by a robust Farmer's Market, which is managed by the Downtown Development Authority. Wastewater collection and treatment is the only utility owned and operated by the Township, while public water is provided by the Lansing Board of Water and Light (LBWL). Electricity is provided by the LBWL or Consumers Energy, depending on geographic location within the community. Internet, cable, wireless and other similar utilities are available from a variety of service providers, with overall excellent coverage within 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, note that the budget is divided into sections:

- Introduction
- Budget Summary
- Funds
- Capital Improvements
- Debt
- 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 within the fund.

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.

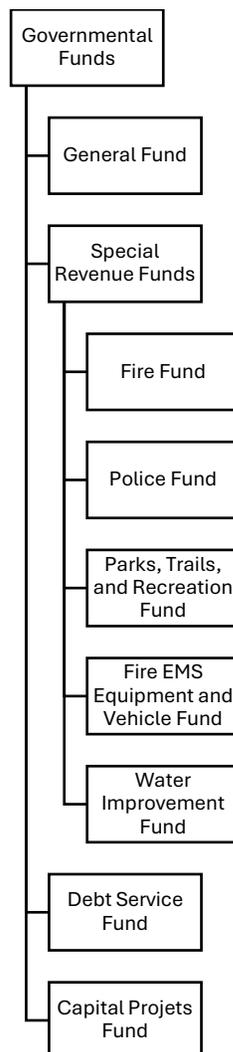
The **Debt** portion displays the current indebtedness of the Township.

Supplemental Information provides historical financial information and a glossary.



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

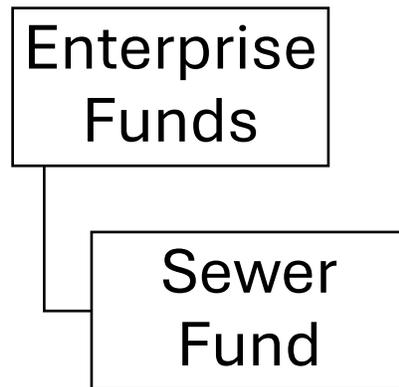


finance particular functions of government and which therefore cannot be diverted to other uses. The Township has five special revenue funds.

- 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. Delhi Township does not expect any activity in this fund in 2026.



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 Delhi Township's management team.

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 for all funds except the Sewer Fund, where the threshold is set to \$25,000.

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.



2026 Budget Calendar

Date	Event
Monday, March 31, 2025	2026 - 2031 Capital Improvement Plan (CIP) materials sent to Department Heads
Friday, May 2, 2025	2026 - 2031 Capital Improvement Plan materials due from Department Heads
Monday, May 5, 2025	Begin Department Head CIP meetings with Township Manager
Friday, May 9, 2025	Conclude Department Head CIP meetings with Township Manager
Monday, June 9, 2025	Planning Commission Public Hearing and adoption of CIP
Tuesday, June 17, 2025	Board member goal setting session
Monday, July 7, 2025	Township goals, adopted CIP, budget review meeting schedule, and budget preparation instructions distributed to Department Heads
Monday, July 21, 2025	Completed departmental budget requests due to the Accounting Department
Monday, July 28, 2025	Begin meetings to review budget requests with Department Heads
Friday, August 1, 2025	Conclude meetings to review budget requests with Department Heads
Monday, August 4, 2025	Accounting and Manager's Office compile, analyze, and adjust draft budget
Monday, August 11, 2025	Request sent to Department Heads to complete 2026 budget narratives and indicators
Tuesday, August 19, 2025	Board of Trustees set tax levies (property tax millage is included in budget hearings)
Monday, August 25, 2025	Department Head's budget narratives and indicators due to Accounting
Tuesday, September 2, 2025	Draft balanced budget due to Board of Trustees
Tuesday, September 9, 2025	Department Heads present Budget to Board of Trustees at their Budget Workshop
Tuesday, September 30, 2025	DDA Board reviews proposed Budget and sets Public Hearing for October 28
Tuesday, October 7, 2025	Board of Trustees sets Public Hearing for October 21
Wednesday, October 8, 2025	Township and DDA sends Notice of Public Hearing to newspaper for publication
Sunday, October 12, 2025	Notice of Public Hearing published in newspaper (Township's Public Hearing on October 21 and DDA's Public Hearing on October 28)



Date	Event
Tuesday, October 14, 2025	Budgets are available for Public Inspection (seven days prior to Public Hearing)
Tuesday, October 21, 2025	Board of Trustees holds Public Hearing on the 2026 Budget
Tuesday, October 28, 2025	DDA Board holds Public Hearing and approves the 2026 DDA Budget
Wednesday, October 29, 2025	DDA submits Budget to Board of Trustees for approval
Tuesday, November 18, 2025	Board of Trustees adopts the 2026 Budgets (Township and DDA)
Tuesday, November 25, 2025	DDA Board adopts the 2026 DDA Budget



Strategic Plan

Delhi Charter Township Board of Trustees met in a regular meeting on Tuesday, June 17, 2025, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Montemayor called the meeting to order at 5:30 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Members Present: Supervisor Eddie Montemayor, Clerk Evan Hope, Treasurer Tom Lenard, Trustees; Fred Ford, Wendi King, Matt Lincoln, DiAnne Warfield

Members Absent: None

2026 BOARD GOALS

The Board reviewed a memorandum dated June 12, 2025, from Twp. Mgr. Miller. Twp. Mgr. Miller gave a summary of the 2025 Board Goals and the 2026 process. Miller reported that this occurs annually to guide budgeting. The Board discussed possible 2026 goals, including topics like community communications, roads and other topics. Twp. Mgr. Miller will review the discussion and the general consensus to develop updated draft goals for Board review at the July meeting.

ADJOURNMENT - Meeting adjourned at 6:37 p.m.



Delhi Charter Township Board of Trustees met in a regular meeting on Tuesday, July 15, 2025, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Montemayor called the meeting to order at 5:30 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Members Present: Supervisor Eddie Montemayor, Clerk Evan Hope, Trustees; Wendi King, Matt Lincoln, DiAnne Warfield

Members Absent: Treasurer Tom Lenard, Trustee Fred Ford

FISCAL YEAR 2026 TOWNSHIP BOARD GOALS AND OBJECTIVES

The Board reviewed a memorandum dated June 26, 2025, from Twp. Mgr. Miller. Twp. Mgr. Miller gave a summary of the goals discussed at the June Board meeting that appeared to have consensus for inclusion in the 2026 Goals.

The Board discussed various topics to re-examine which included the following items:

- Create greater clarity for the public regarding roles and responsibilities of the Township versus other governmental agencies and departments.

Neighborhood Roads:

- Modify the method for providing required match funds to Ingham County for the Local Road Program. The existing process creates a lack of clarity and public confusion about the Township's actual role. Move to provide the annual match \$210K for funding of local connector road improvements as implemented by the Ingham County Road Department.
- Research neighborhood roads millage (e.g. Meridian Township) and provide information.
- Continue to work with the Ingham County Road Department to ensure their dissemination of accurate information to Township residents. Identify ways to clarify for the public that all road matters and funding are under the legal jurisdiction of the Ingham County Road Department so that they can receive accurate information and assistance.
- Consider and potentially adopt an Ordinance to permit the limited development of recreational marijuana dispensaries in appropriate geographic areas of Delhi Township.



- Backyard chickens and other animals: There was not consensus to proceed with reopening this issue again.

ADJOURNMENT - Meeting adjourned at 6:09 p.m.



2026 Board Goals

Partnership, Community and Placemaking

- 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.
- Continue to facilitate and explore development potential of the economic opportunity properties, as outlined in the 2023 Master Plan.
- As funds are available in the 2026 budget, continue to implement the ADA Sidewalk and Ramp Transition Plan, the 50/50 sidewalk repair program and fill known sidewalk gaps.
- Consider and potentially adopt an Ordinance to permit the limited development of recreational marijuana dispensaries in appropriate geographic areas of Delhi Township.

Enhance Community Knowledge via Continued Communication

- Provide a robust education effort on the existing police and fire millages which will expire at the end of 2025 and that will need to be on the ballot in 2026.
 - Consider using the focus groups that will be convened for this purpose to ask for very limited feedback on a neighborhood road millage, recognizing that the education effort must remain narrowly focused and primarily about the police and fire millages.
- Create greater clarity for the public regarding roles and responsibilities of the Township versus other governmental agencies and departments.
 - Neighborhood Roads:
 - Modify the method for providing required match funds to Ingham County for the Local Road Program. The existing process creates a lack of clarity and public confusion about the Township's actual role. Move to providing the annual match \$210K for funding of local connector road improvements as implemented by the Ingham County Road Department.
 - Research neighborhood roads millage (e.g. Meridian Township) and provide information.
 - Continue to work with the Ingham County Road Department to ensure their dissemination of accurate information to Township residents. Identify ways to clarify for the public that all road matters and funding are under the legal jurisdiction of the Ingham County Road Department so that they can receive accurate information and assistance.



- Provide more community education regarding government operational matters, roles and responsibilities. Consider providing answers to common questions in e-news, social media posts, and on the website as appropriate.

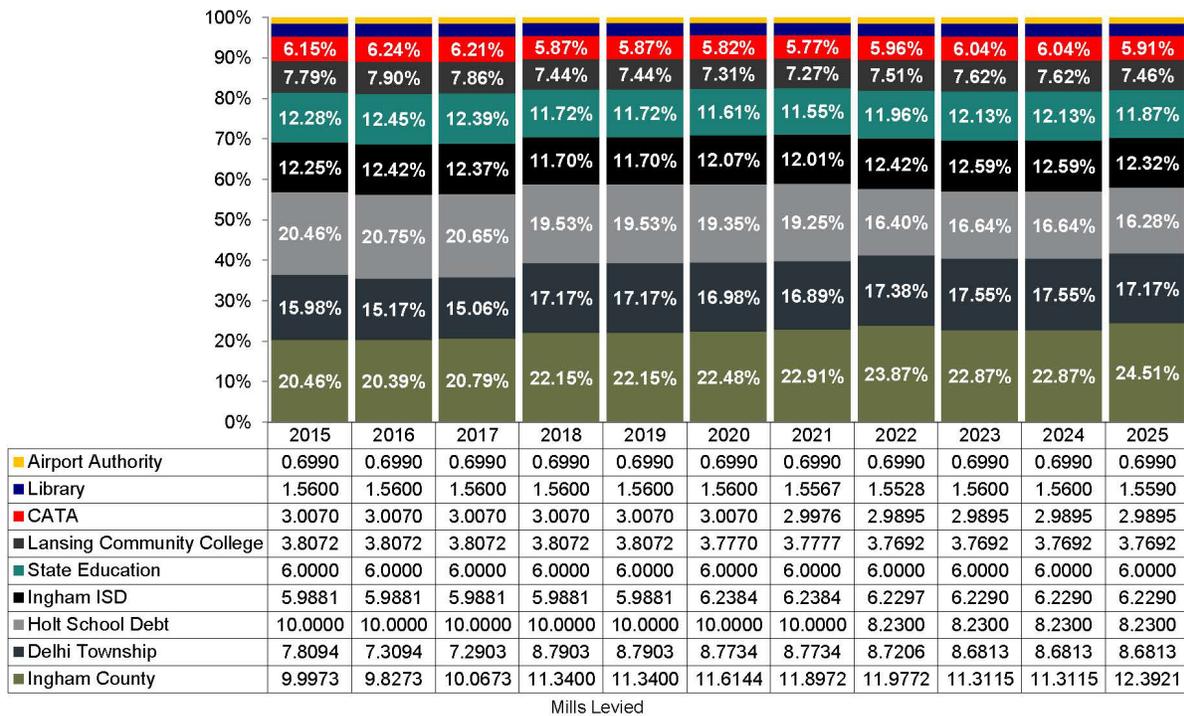
Be an Exceptional Employer

- Strive to be a place where highly qualified and dedicated employees want to work and ensure that all employees are contributing.
- Continue to engage in succession planning as existing employees begin to retire or leave for other opportunities.
- Provide positive recognition, education and opportunity for employees. Recognize the impact of current “anti-government” sentiment on employee wellbeing and job satisfaction and curate a supportive and safe environment.



Millage Rates
Image Version:

Where Do My Property Tax Dollars Go?
Typical Delhi Township Resident
2025



Tabular Version:

Millage Rates for a Typical Delhi Township Resident

Taxing Entity	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Ingham County	9.9973	9.8273	10.0673	11.3400	11.3400	11.6144	11.8972	11.9772	11.3115	11.3115	12.3921
Delhi Township	7.8094	7.3094	7.2903	8.7903	8.7903	8.7734	8.7734	8.7206	8.6813	8.6813	8.6813
Holt School Debt	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	8.2300	8.2300	8.2300	8.2300
Ingham ISD	5.9881	5.9881	5.9881	5.9881	5.9881	6.2384	6.2384	6.2297	6.2290	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	3.7770	3.7777	3.7692	3.7692	3.7692	3.7692
CATA	3.0070	3.0070	3.0070	3.0070	3.0070	3.0070	2.9976	2.9895	2.9895	2.9895	2.9895
Library	1.5600	1.5600	1.5600	1.5600	1.5600	1.5600	1.5567	1.5528	1.5600	1.5600	1.5590
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	48.8680	48.1980	48.4189	51.1916	51.1916	51.6692	51.9400	50.1680	49.4695	49.4695	50.5491

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

Taxing Entity	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Ingham County	20.46%	20.39%	20.79%	22.15%	22.15%	22.48%	22.91%	23.87%	22.87%	22.87%	24.51%
Delhi Township	15.98%	15.17%	15.06%	17.17%	17.17%	16.98%	16.89%	17.38%	17.55%	17.55%	17.17%
Holt School Debt	20.46%	20.75%	20.65%	19.53%	19.53%	19.35%	19.25%	16.40%	16.64%	16.64%	16.28%
Ingham ISD	12.25%	12.42%	12.37%	11.70%	11.70%	12.07%	12.01%	12.42%	12.59%	12.59%	12.32%
State Education	12.28%	12.45%	12.39%	11.72%	11.72%	11.61%	11.55%	11.96%	12.13%	12.13%	11.87%
Lansing Community College	7.79%	7.90%	7.86%	7.44%	7.44%	7.31%	7.27%	7.51%	7.62%	7.62%	7.46%
CATA	6.15%	6.24%	6.21%	5.87%	5.87%	5.82%	5.77%	5.96%	6.04%	6.04%	5.91%
Library	3.19%	3.24%	3.22%	3.05%	3.05%	3.02%	3.00%	3.10%	3.15%	3.15%	3.08%
Airport Authority	1.43%	1.45%	1.44%	1.37%	1.37%	1.35%	1.35%	1.39%	1.41%	1.41%	1.38%
Total	100%										



Staffing Table

Department	2023	2024	2025	2026
General (Fund):				
Manager	3.0	3.0	3.0	3.0
Accounting	1.4	1.4	1.4	1.5
Clerk	3.0	3.0	3.5	3.0
Information Technology	1.0	1.0	1.0	1.0
Buildings & Grounds*	5.0	12.4	12.4	12.2
Treasurer	3.2	2.9	2.5	2.3
Assessing	3.6	3.6	3.6	3.6
Community Development	6.0	6.0	6.0	6.0
Total General Fund	26.2	33.3	33.4	32.6
Fire (Fund)	25.9	22.6	22.7	22.6
Parks (Fund)*	10.0	2.3	2.3	2.0
Sewer (Fund)	20.0	20.0	21.0	21.2
DDA (Fund)	2.2	2.2	2.2	2.3
Total, All Funds	84.3	80.4	81.6	80.7

*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.



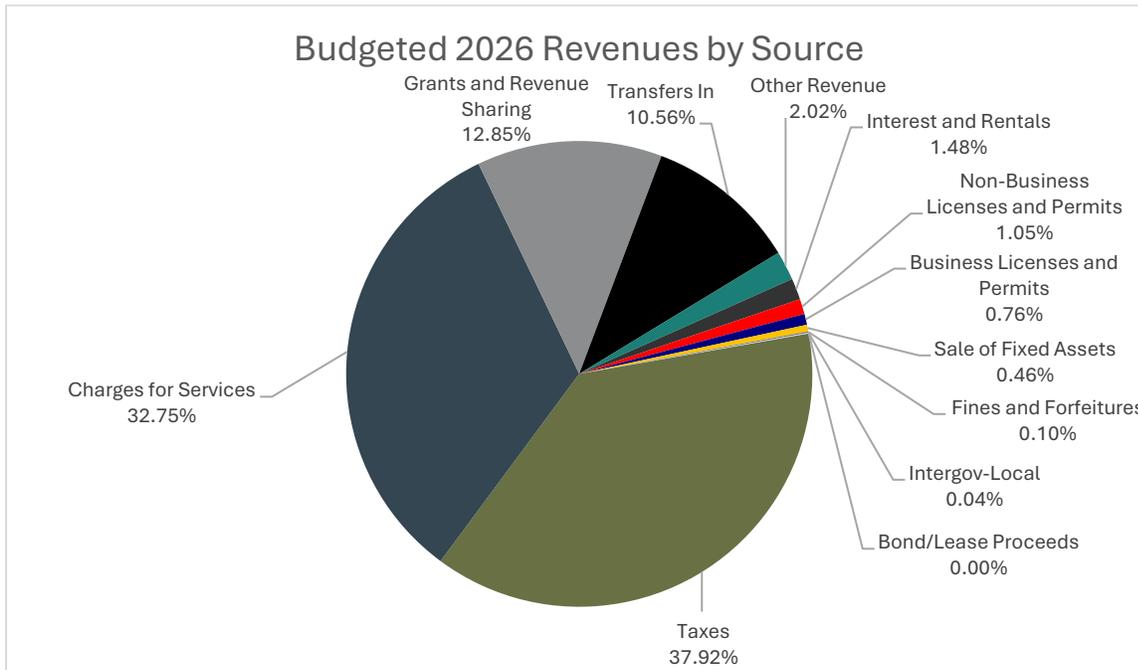
Budget Summary

2026 Budget - Combined Funds

Name	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Component Units	Total
Revenues							
Taxes	\$4,697,671.50	\$4,830,576.18				\$3,595,316.35	\$13,123,564.03
Other Revenue	\$560,536.79	\$40,055.71		\$38,662.59	\$120,549.84	\$1,800.00	\$761,604.93
Licenses and Permits	\$558,200.00	\$5,000.00			\$62,500.00		\$625,700.00
Grants and Revenue Sharing	\$3,649,688.97	\$219,161.00	\$0.00		\$402,160.44	\$176,500.00	\$4,447,510.41
Intergov-Local	\$14,000.00		\$0.00				\$14,000.00
Charges for Services	\$1,350,070.38	\$1,513,500.00			\$8,449,450.00	\$20,000.00	\$11,333,020.38
Fines and Forfeitures	\$20,000.00	\$15,000.00					\$35,000.00
Interest and Rentals	\$150,000.00	\$80,000.00	\$0.00		\$113,165.00	\$169,000.00	\$512,165.00
Total Revenues:	\$11,000,167.64	\$6,703,292.89	\$0.00	\$38,662.59	\$9,147,825.28	\$3,962,616.35	\$30,852,564.75
Expenditures							
General Government	\$5,176,773.97					\$195,895.07	\$5,372,669.04
Public Safety		\$7,522,517.97					\$7,522,517.97
Parks and Recreation		\$1,132,970.71					\$1,132,970.71
Community and Economic Development	\$1,076,826.62					\$954,283.30	\$2,031,109.92
Public Works	\$1,364,181.35	\$2,657.50			\$5,768,794.86		\$7,135,633.71
Debt Service	\$309,809.96	\$87,875.00		\$29,615.00	\$2,192,683.58	\$902,366.21	\$3,522,349.75
Capital Outlay	\$0.00	\$880,331.02	\$0.00		\$4,367,000.00	\$601,828.17	\$5,849,159.19
Total Expenditures:	\$7,927,591.90	\$9,626,352.20	\$0.00	\$29,615.00	\$12,328,478.44	\$2,654,372.75	\$32,566,410.29
Excess of Revenues Over (Under) Expenditures:	\$3,072,575.74	(\$2,923,059.31)	\$0.00	\$9,047.59	(\$3,180,653.16)	\$1,308,243.60	(\$1,713,845.54)
Other Financing Sources							
Sale of Capital Assets	\$0.00	\$135,000.00			\$10,000.00	\$15,000.00	\$160,000.00
Operating Transfers In		\$2,693,485.97	\$0.00			\$902,366.21	\$3,595,852.18
Total Other Financing Sources:	\$0.00	\$2,828,485.97	\$0.00	\$0.00	\$10,000.00	\$917,366.21	\$3,755,852.18
Other Financing Uses							
Operating Transfers Out	\$2,693,485.97					\$902,366.21	\$3,595,852.18
Total Other Financing Uses:	\$2,693,485.97	\$0.00	\$0.00	\$0.00	\$0.00	\$902,366.21	\$3,595,852.18
Change in Fund Balance:	\$379,089.77	(\$94,573.34)	\$0.00	\$9,047.59	(\$3,170,653.16)	\$1,323,243.60	(\$1,553,845.54)
Beginning Fund Balance:	\$15,287,911.92	\$1,013,681.34	\$0.00	\$92,435.19	\$40,894,451.63	\$8,647,929.98	\$65,936,410.06
Ending Fund Balance:	\$15,667,001.69	\$919,108.00	\$0.00	\$101,482.78	\$37,723,798.47	\$9,971,173.58	\$64,382,564.52



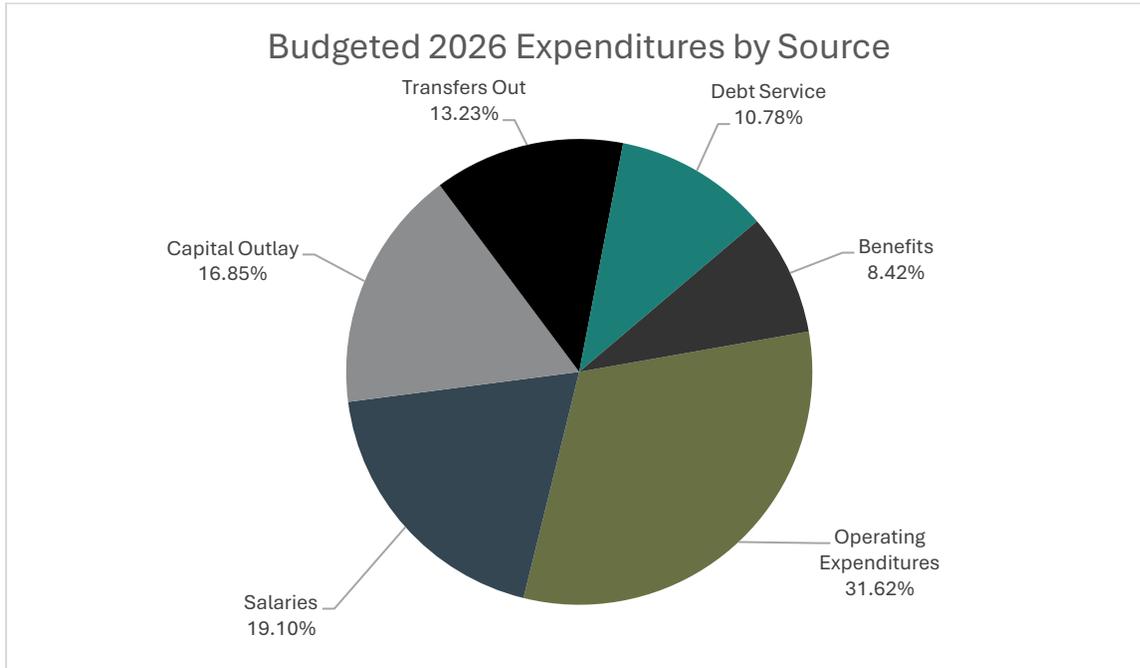
Revenues



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenues						
Taxes	\$11,985,219.16	\$12,610,011.05	\$12,646,892.57	\$13,123,564.03	\$13,385,641.80	\$13,639,481.24
Other Revenue	\$1,548,366.26	\$669,833.00	\$713,653.25	\$699,405.09	\$693,247.12	\$1,993,416.52
Business Licenses and Permits	\$289,303.28	\$354,000.00	\$287,000.00	\$262,000.00	\$262,000.00	\$262,000.00
Non-Business Licenses and Permits	\$541,494.30	\$418,600.00	\$328,785.00	\$363,700.00	\$340,580.00	\$342,510.00
Grants and Revenue Sharing	\$5,936,929.25	\$8,829,980.02	\$11,200,994.14	\$4,447,510.41	\$3,384,668.07	\$6,010,282.53
Intergov-Local	\$138,677.17	\$12,000.00	\$17,500.00	\$14,000.00	\$14,000.00	\$14,000.00
Charges for Services	\$10,602,810.03	\$10,891,802.20	\$10,832,042.20	\$11,333,020.38	\$11,651,586.16	\$11,975,889.04
Fines and Forfeitures	\$38,636.20	\$40,000.00	\$40,000.00	\$35,000.00	\$35,000.00	\$35,000.00
Sale of Fixed Assets	\$23,608.13	\$10,500.00	\$350,500.00	\$160,000.00	\$135,000.00	\$125,000.00
Interest and Rentals	\$1,827,047.67	\$669,834.00	\$1,087,003.17	\$512,165.00	\$354,165.00	\$329,165.00
Bond/Lease Proceeds	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84	\$5,511,679.84	\$1,679.84
Transfers In	\$5,741,145.92	\$3,982,599.54	\$3,203,357.32	\$3,656,372.18	\$4,950,810.30	\$4,132,916.33
Total Revenues:	\$38,674,917.21	\$38,490,839.65	\$40,709,407.49	\$34,608,416.93	\$40,718,378.29	\$38,861,340.50



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$6,369,896.74	\$6,462,237.80	\$6,500,471.33	\$6,906,252.04	\$6,981,115.53	\$7,494,502.50
Benefits	\$2,388,459.04	\$2,729,496.00	\$2,737,411.94	\$3,044,396.91	\$3,095,543.11	\$3,145,497.26
Operating Expenditures	\$9,356,498.11	\$10,427,340.30	\$10,652,470.77	\$11,435,279.51	\$11,727,567.40	\$12,376,933.18
Capital Outlay	\$4,703,674.30	\$16,556,558.99	\$16,528,985.00	\$6,093,331.02	\$11,073,750.00	\$5,246,000.00
Depreciation and Amortization	\$2,923,073.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$2,482,421.42	\$5,003,474.12	\$5,231,325.04	\$3,899,060.43	\$4,595,878.90	\$4,493,398.65
Transfers Out	\$6,661,369.39	\$4,976,299.50	\$4,197,057.28	\$4,783,942.56	\$6,099,067.69	\$5,300,083.02
Total Expenditures:	\$34,885,392.39	\$46,155,406.71	\$45,847,721.37	\$36,162,262.47	\$43,572,922.63	\$38,056,414.61



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 2026, we are budgeting \$11,000,168 for revenue and \$10,621,078 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$266,292 (2.4%) and expenditures are expected to decrease by \$316,413 (2.9%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$17,917,985.72	\$15,938,993.23	\$15,938,993.23	\$15,287,911.92	\$15,667,001.69	\$14,126,848.28
Revenues						
Taxes	\$4,315,286.51	\$4,478,175.14	\$4,578,466.94	\$4,697,671.50	\$4,783,174.50	\$4,866,315.99
Other Revenue	\$625,762.89	\$527,523.00	\$574,323.58	\$560,536.79	\$554,558.80	\$654,558.80
Business Licenses and Permits	\$289,303.28	\$354,000.00	\$287,000.00	\$262,000.00	\$262,000.00	\$262,000.00
Non-Business Licenses and Permits	\$462,894.30	\$311,200.00	\$260,435.00	\$296,200.00	\$271,200.00	\$271,200.00
Grants and Revenue Sharing	\$3,257,631.64	\$3,588,134.84	\$3,238,284.45	\$3,649,688.97	\$3,231,027.40	\$3,287,475.85
Intergov-Local	\$138,677.17	\$12,000.00	\$17,500.00	\$14,000.00	\$14,000.00	\$14,000.00
Charges for Services	\$1,130,571.47	\$1,182,342.20	\$1,238,842.20	\$1,350,070.38	\$1,365,297.86	\$1,396,666.69
Fines and Forfeitures	\$25,874.41	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Sale of Fixed Assets	\$9,370.00	\$10,500.00	\$10,500.00	\$0.00	\$0.00	\$0.00
Interest and Rentals	\$737,838.01	\$250,000.00	\$337,330.40	\$150,000.00	\$100,000.00	\$100,000.00
Total Revenues:	\$10,993,209.68	\$10,733,875.18	\$10,562,682.57	\$11,000,167.64	\$10,601,258.56	\$10,872,217.33



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$2,593,926.46	\$2,520,177.40	\$2,514,258.05	\$2,824,654.22	\$2,749,309.47	\$3,098,791.47
Benefits	\$1,032,921.58	\$1,157,663.96	\$1,158,163.96	\$1,362,949.11	\$1,384,228.02	\$1,403,608.78
Operating Expenditures	\$2,465,216.58	\$2,506,348.70	\$2,608,864.34	\$2,806,947.93	\$2,507,445.31	\$2,756,650.96
Capital Outlay	\$1,492,975.23	\$344,000.00	\$1,250,372.06	\$186,000.00	\$745,000.00	\$215,000.00
Debt Service	\$778,470.94	\$1,317,532.62	\$1,369,579.14	\$686,520.64	\$682,553.10	\$678,617.03
Transfers Out	\$4,608,691.38	\$3,091,768.54	\$2,312,526.32	\$2,754,005.97	\$4,072,876.07	\$3,256,242.57
Total Expenditures:	\$12,972,202.17	\$10,937,491.22	\$11,213,763.88	\$10,621,077.87	\$12,141,411.97	\$11,408,910.81
Total Revenues	(\$1,978,992.49)	(\$203,616.04)	(\$651,081.31)	\$379,089.77	(\$1,540,153.41)	(\$536,693.48)
Less Expenditures:						
Ending Fund Balance:	\$15,938,993.23	\$15,735,377.19	\$15,287,911.92	\$15,667,001.69	\$14,126,848.28	\$13,590,154.80



Classifications of Fund Balances

2024 Actual

Non-Spendable Fund Balance, Prepaid Expenses	\$169,255.15
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$412,303.47
Restricted Fund Balance	\$677,684.99
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	\$203,616.04
Total Assigned Fund Balance	\$571,616.04
Unassigned Fund Balance	\$14,510,437.05
Total Ending Fund Balance, 2024	\$15,938,993.23

2025 Projected

Non-Spendable Fund Balance, Prepaid Expenses	\$200,000.00
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, Downtown Triangle Area	\$50,000.00
Subsequent Year Expenditures over Revenues	\$0.00
Total Assigned Fund Balance	\$343,000.00
Unassigned Fund Balance	\$13,769,530.40
Total Ending Fund Balance, 2025	\$15,287,911.92

2026 Budgeted

Non-Spendable Fund Balance, Prepaid Expenses	\$200,000.00
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	\$0.00
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	\$1,420,117.55
Total Assigned Fund Balance	\$1,820,117.55
Unassigned Fund Balance	\$12,671,502.62
Total Ending Fund Balance, 2026	\$15,667,001.69



2027 Forecasted

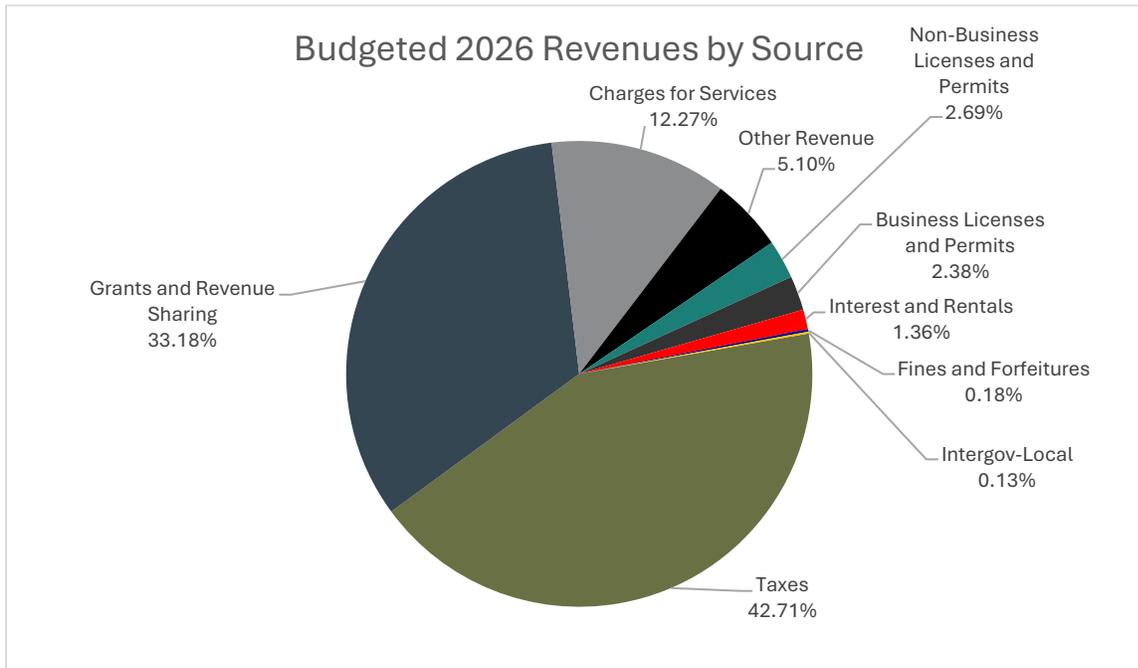
Non-Spendable Fund Balance, Prepaid Expenses	\$200,000.00
Restricted Fund Balance:	
Sycamore Trail	\$265,381.52
Building Department	\$700,000.00
Restricted Fund Balance	\$965,381.52
Committed Fund Balance, Disaster Contingency	\$10,000.00
Assigned Fund Balance:	
Sidewalk Installations	\$0.00
Cemetery 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	\$416,616.24
Total Assigned Fund Balance	\$901,616.24
Unassigned Fund Balance	\$12,049,850.52
Total Ending Fund Balance, 2027	\$14,126,848.28

2028 Forecasted

Non-Spendable Fund Balance, Prepaid Expenses	\$200,000.00
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	\$0.00
Cemetery Improvements	\$60,000.00
Asphalt Replacement/Repair	\$150,000.00
Ballot Tabulators	\$160,000.00
Light Pole Replacement, Triangle Area	\$200,000.00
Subsequent Year Expenditures over Revenues	\$0.00
Total Assigned Fund Balance	\$570,000.00
Unassigned Fund Balance	\$11,844,773.28
Total Ending Fund Balance, 2028	\$13,590,154.80



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	101-000.00-403.000	\$3,642,217.56	\$3,949,147.91	\$4,071,571.50	\$4,157,074.50	\$4,240,215.99
DELQ TAX	101-000.00-412.000	\$6,258.28	\$8,806.00	\$8,000.00	\$8,000.00	\$8,000.00
PYMT IN LIEU OF TAXES	101-000.00-432.000	\$9,666.35	\$12,284.83	\$10,000.00	\$10,000.00	\$10,000.00
TRAILER PARK FEES	101-000.00-434.000	\$6,547.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00
IFT TAX REVENUE	101-000.00-437.000	\$1,917.06	\$703.20	\$700.00	\$700.00	\$700.00
DELINQUENT INTEREST & PENALTY	101-000.00-445.005	\$28,155.39	\$1,125.00	\$1,000.00	\$1,000.00	\$1,000.00
PROPERTY TAX ADMIN FEE	101-000.00-447.000	\$620,524.87	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
Total Taxes:		\$4,315,286.51	\$4,578,466.94	\$4,697,671.50	\$4,783,174.50	\$4,866,315.99
Other Revenue						
STREETLIGHT ASSESSMENTS	101-000.00-451.000	\$363,160.39	\$410,180.33	\$438,777.99	\$440,000.00	\$440,000.00
SPECIAL ASSMTS-STREETS	101-000.00-452.000	\$29,389.09	\$30,000.00	\$19,548.80	\$19,548.80	\$19,548.80
SIDEWALK ASSESSMENTS	101-000.00-453.000	\$2,347.05	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
ELECTION EXPENSE REIMBURSEMENT	101-000.00-676.010	\$129,207.92	\$16,118.75	\$7,200.00	\$0.00	\$100,000.00
MISCELLANEOUS REVENUE	101-000.00-677.000	\$2,785.42	\$20,000.00	\$2,000.00	\$2,000.00	\$2,000.00
TAX ACCOUNT OVERPAYMENTS	101-000.00-677.001	\$3.59	\$8.50	\$10.00	\$10.00	\$10.00
REFUNDS / REBATE / REIMBURSEMENTS	101-000.00-687.000	\$98,876.43	\$98,000.00	\$88,000.00	\$88,000.00	\$88,000.00
DAILY CASH OVER/SHORT	101-000.00-689.000	(\$7.00)	\$16.00	\$0.00	\$0.00	\$0.00
Total Other Revenue:		\$625,762.89	\$574,323.58	\$560,536.79	\$554,558.80	\$654,558.80
Business Licenses and Permits						
CABLE FRANCHISE FEES	101-000.00-477.000	\$276,307.33	\$275,000.00	\$250,000.00	\$250,000.00	\$250,000.00
RETURNABLE LIQ LICENSE FEES	101-000.00-479.000	\$12,995.95	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Total Business Licenses and Permits:		\$289,303.28	\$287,000.00	\$262,000.00	\$262,000.00	\$262,000.00
Non-Business Licenses and Permits						
BUILDING PERMITS	101-000.00-490.000	\$123,845.80	\$95,000.00	\$100,000.00	\$100,000.00	\$100,000.00
SOIL EROSION & SEDIMENT CTRL PERMIT	101-000.00-491.000	\$33,230.00	\$28,000.00	\$30,000.00	\$30,000.00	\$30,000.00
ELECTRICAL PERMIT FEES	101-000.00-492.000	\$120,792.50	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PLUMBING PERMIT FEES	101-000.00-493.000	\$62,260.50	\$20,000.00	\$55,000.00	\$30,000.00	\$30,000.00
MECHANICAL PERMIT FEES	101-000.00-494.000	\$114,234.50	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
MISC LICENSES, PERMITS & FEES	101-000.00-497.000	\$4,400.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
SPECIAL USE PERMITS	101-000.00-614.000	\$1,355.00	\$3,595.00	\$1,500.00	\$1,500.00	\$1,500.00
BOARD OF APPEALS FEES	101-000.00-615.000	\$705.00	\$355.00	\$600.00	\$600.00	\$600.00
PLAT REVIEW FEES	101-000.00-618.000	\$0.00	\$1,558.00	\$0.00	\$0.00	\$0.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
REZONING APPLICATION FEES	101-000.00-619.000	\$1,166.00	\$2,827.00	\$0.00	\$0.00	\$0.00
ZONING CERTIFICATION	101-000.00-619.010	\$905.00	\$100.00	\$100.00	\$100.00	\$100.00
Total Non-Business Licenses and Permits:		\$462,894.30	\$260,435.00	\$296,200.00	\$271,200.00	\$271,200.00
Grants and Revenue Sharing						
FEDERAL GRANTS	101-000.00-503.000	\$43,225.90	\$38,125.17	\$510,201.97	\$28,131.18	\$22,921.70
LOCAL COMMUNITY STABILIZATION	101-000.00-573.000	\$94,258.50	\$101,800.36	\$100,000.00	\$100,000.00	\$100,000.00
STATE REV SHAR-SALES CONSTIT.	101-000.00-574.020	\$2,950,198.00	\$2,903,951.50	\$2,849,893.00	\$2,909,740.75	\$2,967,935.57
STATE REV SHAR-SALES STATUTORY	101-000.00-574.021	\$135,870.00	\$168,732.00	\$169,594.00	\$173,155.47	\$176,618.58
STATE SHARED REV-RIGHT OF WAY	101-000.00-574.040	\$16,079.23	\$25,675.42	\$20,000.00	\$20,000.00	\$20,000.00
MISC GRANTS-PRIVATE SECTOR	101-000.00-674.010	\$18,000.01	\$0.00	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$3,257,631.64	\$3,238,284.45	\$3,649,688.97	\$3,231,027.40	\$3,287,475.85
Intergov-Local						
INTERGOVERNMENTAL REVENUE	101-000.00-581.000	\$127,612.50	\$0.00	\$0.00	\$0.00	\$0.00
DISTRICT LIBRARY CONTRIBUTIONS	101-000.00-587.000	\$11,064.67	\$17,500.00	\$14,000.00	\$14,000.00	\$14,000.00
Total Intergov-Local:		\$138,677.17	\$17,500.00	\$14,000.00	\$14,000.00	\$14,000.00
Charges for Service						
RENTAL REGISTRATION & INSPECT	101-000.00-620.000	\$96,095.50	\$152,000.00	\$110,000.00	\$110,000.00	\$110,000.00
SITE PLAN REVIEW FEES	101-000.00-628.000	\$7,665.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
CEMETERY - BURIAL FEES	101-000.00-634.000	\$29,382.50	\$30,000.00	\$30,000.00	\$30,000.00	\$35,000.00
PASSPORT FEES	101-000.00-636.000	\$44,605.00	\$60,000.00	\$48,000.00	\$52,000.00	\$45,000.00
CEMETERY-LOT SALES	101-000.00-643.000	\$32,600.00	\$25,000.00	\$30,000.00	\$30,000.00	\$35,000.00
XFER IN FROM PARK FUND: GF SUPPORT ALLOC	101-000.00-699.208	\$516,873.47	\$546,322.20	\$656,580.01	\$654,313.76	\$668,776.42
XFER IN FROM SEWR FUND: GF SUPPORT ALLOC	101-000.00-699.590	\$403,350.00	\$421,020.00	\$470,990.37	\$484,484.10	\$498,390.27
Total Charges for Services:		\$1,130,571.47	\$1,238,842.20	\$1,350,070.38	\$1,365,297.86	\$1,396,666.69
Fines and Forfeitures						
CODE ENFORCEMENT REVENUE	101-000.00-657.000	\$25,874.41	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Fines and Forfeitures:		\$25,874.41	\$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	\$9,370.00	\$10,500.00	\$0.00	\$0.00	\$0.00
Total Sale of Fixed Assets:		\$9,370.00	\$10,500.00	\$0.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	101-000.00-665.000	\$578,468.25	\$337,330.40	\$150,000.00	\$100,000.00	\$100,000.00
INVESMENT GAINS & LOSSES	101-000.00-669.000	\$159,369.76	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest and Rentals:		\$737,838.01	\$337,330.40	\$150,000.00	\$100,000.00	\$100,000.00
Total Revenue Source:		\$10,993,209.68	\$10,562,682.57	\$11,000,167.64	\$10,601,258.56	\$10,872,217.33



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 2026 Goals

1. Create greater clarity for the public regarding roles and responsibilities of the Township versus other governmental agencies and departments.
2. Provide more community education regarding government operational matters, roles and responsibilities.
3. Work with the Holt Public School district and other partners, as appropriate, on potential reuse opportunities for Hope Middle School.
 - a. Reuse opportunities must be economically viable and sustainable for the long term.
 - b. Does not duplicate services or resources available elsewhere.

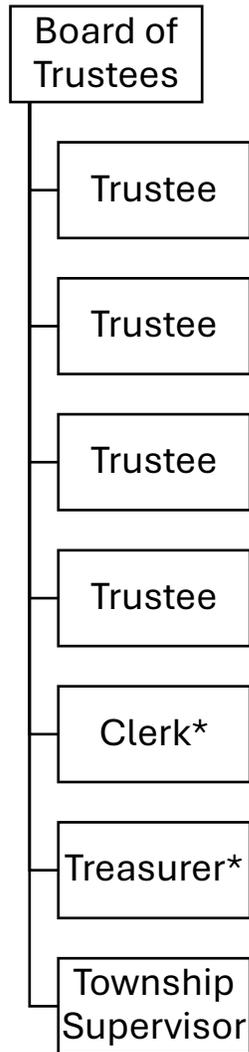
Resources Needed

The attached year 2026 budget requests expenditures of \$162,126, an increase of \$33,924 from the 2025 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 2027 forecasted budget is currently suggesting total departmental expenditures of \$145,382, which would be a 10.3% decrease from 2026. In 2028, the department forecasts expenditures in the amount of \$148,826 which is a 2.4% projected increase from 2027. 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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
BOARD OF TRUSTEES-SALARY	101-101.00-707.000	\$80,679.86	\$85,798.42	\$88,283.91	\$90,844.16	\$93,478.65
SOCIAL SECURITY/MEDICARE	101-101.00-715.000	\$5,356.77	\$5,712.40	\$5,877.90	\$6,048.36	\$6,223.76
LIFE INSURANCE	101-101.00-717.000	\$312.40	\$252.00	\$252.00	\$252.00	\$252.00
PENSION CONTRIBUTION	101-101.00-718.000	\$394.58	\$411.86	\$11,035.49	\$11,355.52	\$11,684.83
WORKERS COMP	101-101.00-724.000	\$80.19	\$171.60	\$176.57	\$181.69	\$186.96
MEMBERSHIPS, DUES, SUBS	101-101.00-802.000	\$20,960.53	\$31,255.63	\$31,900.00	\$32,100.00	\$32,400.00
CONTRACTUAL SERVICES	101-101.00-818.000	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00
MISCELLANEOUS	101-101.00-956.000	\$2,020.80	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
EDUCATION & TRAINING	101-101.00-960.000	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
Total Expense Objects:		\$109,805.13	\$128,201.91	\$162,125.87	\$145,381.73	\$148,826.20

Performance Indicators

	2020	2021	2022	2023	2024
Committee of the Whole Meetings	4	18	10	5	3
Regular Board Meetings	14	19	15	17	14
Joint Board Meetings	0	0	0	2	1
Special Board Meetings	1	1	0	2	1
Budget Meetings	1	2	4	2	1
Agenda Items Presented/Acted Upon	203	280	237	227	192
Agenda Pages Reviewed	2,408	2,466	2,050	2,466	1,750



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.

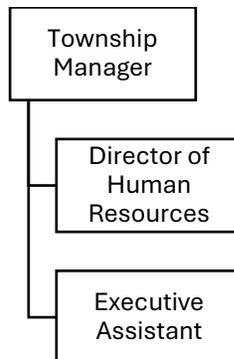
Year 2026 Goals

Facilitate all planning and necessary actions to implement the 2026 Board Goals.

Resources Needed

The 2026 budget requests expenditures of \$795,323, which is an increase of \$98,058 from 2025 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 2027 forecasted budget is currently suggesting total departmental expenditures of \$706,775, which is an 11.1% decrease over 2026. In 2028, the department forecasts expenditures in the amount of \$795,571 which is a 12.6% increase over 2027 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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-172.00-703.000	\$334,196.23	\$333,046.90	\$361,001.36	\$371,470.39	\$382,243.03
DEPUTY SALARY	101-172.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
OVERTIME	101-172.00-703.010	\$47.97	\$0.00	\$0.00	\$0.00	\$0.00
SOC SEC/MEDICARE	101-172.00-715.000	\$25,251.14	\$27,832.75	\$28,611.10	\$29,411.98	\$30,236.09
HEALTH INSURANCE	101-172.00-716.000	\$58,863.41	\$65,444.94	\$81,850.00	\$81,850.00	\$81,850.00
DENTAL INSURANCE	101-172.00-716.010	\$4,249.44	\$4,249.44	\$4,723.20	\$4,723.20	\$4,723.20



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
LIFE INSURANCE	101-172.00-717.000	\$1,745.52	\$1,852.37	\$1,906.09	\$1,906.09	\$1,906.09
PENSION CONTRIBUTION	101-172.00-718.000	\$41,812.17	\$43,853.36	\$45,125.17	\$46,433.80	\$47,780.38
DISABILITY INSURANCE	101-172.00-719.000	\$2,916.78	\$3,122.36	\$3,212.91	\$3,306.09	\$3,401.96
AUTOMOBILE EXP ALLOW	101-172.00-723.000	\$4,826.49	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00
WORKERS COMP	101-172.00-724.000	\$569.50	\$1,662.65	\$1,710.87	\$1,760.49	\$1,811.54
OFFICE SUPPLIES	101-172.00-726.000	\$1,998.32	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00
LEGAL FEES	101-172.00-801.000	\$23,320.00	\$12,420.00	\$2,400.00	\$2,540.00	\$2,690.00
RETIREMENT ACCOUNT PLAN REVIEW	101-172.00-801.001	\$7,047.66	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00
MEMBERSHIPS, DUES, SUBS	101-172.00-802.000	\$531.98	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00
INSURANCE & BONDS	101-172.00-810.000	\$48,972.96	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
CONTRACTUAL SERVICES	101-172.00-818.000	\$43,520.68	\$94,930.00	\$157,930.00	\$55,950.00	\$130,950.00
TELEPHONE/COMMUNICATIONS	101-172.00-853.000	\$941.64	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
RETIREMENT BENEFITS - RETIREES	101-172.00-874.000	\$22,938.24	\$23,650.08	\$27,202.08	\$27,773.32	\$28,328.79
MISCELLANEOUS	101-172.00-956.000	\$3,351.86	\$8,800.00	\$2,250.00	\$2,250.00	\$2,250.00
EDUCATION & TRAINING	101-172.00-960.000	\$303.28	\$4,200.00	\$5,200.00	\$5,200.00	\$5,200.00
Total Expense Objects:		\$631,405.27	\$697,264.84	\$795,322.78	\$706,775.36	\$795,571.08

Performance Indicators

Township Board

	2020	2021	2022	2023	2024
Number of Township Board Meetings Attended	15	19	25	17	14
Number of Township Board Agenda Items Prepared	203	280	237	227	192
Number of Township Budget Meetings Held (both with staff and the Township Board)	14	14	16	16	16

Staff Development

	2020	2021	2022	2023	2024
Number of Department Head Staff Meetings Held	5	9	4	5	7
Number of Employee Staff Meetings Held	4	4	4	4	3

Personnel

	2020	2021	2022	2023	2024
Number of Full-Time Job Postings	6	11	9	9	5
Number of Part-Time Job Postings	1	0	2	3	1
Number of Full-Time Employees Hired	6	9	12	11	6
Number of Part-Time Employees Hired	0	0	2	2	1
Number of Full-Time Employees Separated	8	12	8	7	4
Number of Part-Time Employees Separated	1	0	0	1	2



Benefits

	2020	2021	2022	2023	2024
Number of Full-Time Employees Enrolled in Health Insurance					
Family Coverage	16	17	16	24	30
Two-Party Coverage	10	12	8	8	9
Single-Party Coverage	16	17	18	16	16
Retiree Coverage	18	18	20	21	20
Number of Full-Time Employees Enrolled in Dental Insurance					
Family Coverage	24	25	26	26	28
Two-Party Coverage	17	17	13	16	16
Single-Party Coverage	15	15	15	15	16
Number of Full-Time Employees Receiving Payment in Lieu of Health Insurance	17	16	19	18	16
Number of Full-Time Employees Receiving Payment in Lieu of Dental Insurance	5	6	9	8	7
Number of Retirees Receiving Payment in Lieu of Health Insurance	2	2	2	2	2

Risk Management

	2020	2021	2022	2023	2024
Total Number of Recordable Work-Related Injuries and Illnesses	6	3	5	3	2
Total Number of Days Away from Work due to Work-Related Injuries and Illnesses	30	10	6	0	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.

Year 2026 Goals

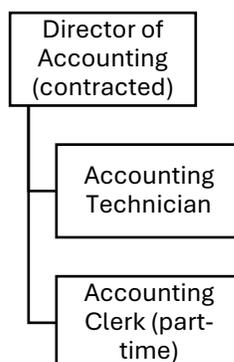
1. Provide reliable and relevant information to decision makers.
2. Publish and monitor the budget, communicate variances, and continue to standardize the budget to increase ease of development in future years.
3. Continue to properly apply accounting principles and receive a clean audit.
4. Review accounting procedures and ensure any outdated policies are updated.

Resources Needed

The fiscal year 2026 budget request is for \$260,778. That is an increase of \$6,189 from the projected 2025 budget. The 2026 budget includes a contracted Accounting Director, a full-time Accounting Technician, and a part-time Accounting Clerk.

The 2026 and 2027 forecasted expenditures are \$274,106 and \$279,483, respectively. These are slightly increased over the 2026 budget due to expected cost of living adjustments and other inflationary factors.

Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-191.00-703.000	\$82,637.42	\$108,929.48	\$98,095.29	\$105,351.68	\$108,966.24
PART TIME HELP	101-191.00-703.005	\$29,719.23	\$29,023.18	\$29,864.96	\$30,731.04	\$31,622.24
SOCIAL SECURITY/MEDICARE	101-191.00-715.000	\$6,092.00	\$7,393.78	\$7,937.33	\$8,505.00	\$8,794.44
HEALTH INSURANCE	101-191.00-716.000	\$22,883.97	\$26,383.92	\$32,250.00	\$32,250.00	\$32,250.00
DENTAL INSURANCE	101-191.00-716.010	\$853.32	\$853.32	\$948.48	\$948.48	\$948.48
LIFE INSURANCE	101-191.00-717.000	\$391.20	\$481.27	\$517.94	\$517.94	\$517.94
PENSION CONTRIBUTION	101-191.00-718.000	\$11,216.42	\$12,264.39	\$13,157.86	\$14,090.89	\$14,569.45
DISABILITY INSURANCE	101-191.00-719.000	\$655.08	\$811.23	\$873.05	\$937.63	\$969.80
WORKERS COMP	101-191.00-724.000	\$179.60	\$450.01	\$476.66	\$503.51	\$520.18
OFFICE SUPPLIES	101-191.00-726.000	\$1,384.07	\$2,475.00	\$2,500.00	\$2,525.00	\$2,550.00
MEMBERSHIPS, DUES, SUBS	101-191.00-802.000	\$370.56	\$658.00	\$974.00	\$974.00	\$974.00
AUDIT FEES	101-191.00-807.000	\$8,750.00	\$8,925.00	\$10,000.00	\$10,000.00	\$10,000.00
CONTRACTUAL SERVICES	101-191.00-818.000	\$25,913.00	\$46,948.80	\$52,594.70	\$57,486.70	\$57,398.40
RETIREMENT BENEFITS TO RETIREES	101-191.00-874.000	\$4,697.16	\$4,875.12	\$5,763.12	\$5,884.15	\$6,001.83
MISCELLANEOUS	101-191.00-956.000	\$840.06	\$500.00	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-191.00-960.000	\$2,931.44	\$3,617.16	\$4,325.00	\$2,900.00	\$2,900.00
Total Expense Objects:		\$199,514.53	\$254,589.66	\$260,778.39	\$274,106.02	\$279,483.00

Performance Indicators

	2020	2021	2022	2023	2024
Number of manual journal entries	747	725	794	989	1,214
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	187	158	190	197	215
Number of W-2's processed	344	317	274	148	304
Number of payroll checks processed	622	260	439	186	587
Number of payroll direct deposits	2,470	2,474	2,474	2,552	2,771
Number of purchase orders processed	227	243	234	275	264
Number of accounts payable checks processed (not including voids)	1,579	1,506	1,491	1,340	1,125
Number of accounts payable e-checks processed	606	713	781	984	1,316
Number of accounts payable checks voided (not including checks voided by system)	26	24	23	32	41
Percent general fund departments: <ul style="list-style-type: none"> • 1 revenue at or above budget • 15 cost centers at or below budget 	100%	100%	100%	75%	100%
Budget amendments prepared	2	2	3	2	2
Per Auditor opinion, the financial statements present fairly the financial position of the Township	Yes	Yes	Yes	Yes	Yes



Clerk's Office

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 2026 Goals

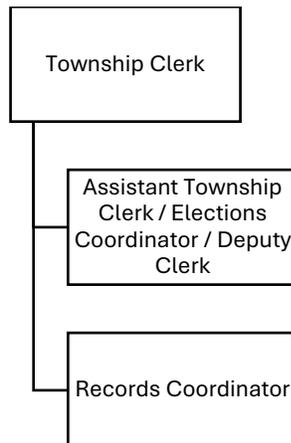
1. Continue in-depth cross training of staff.
2. Explore various alternative burial options for Maple Ridge Cemetery.
3. Create manuals for Clerk Office functions.
4. Implement interactive mapping for Township cemeteries with links to file information.

Resources Needed

The 2026 budget shows 2025 projected expenditures to be \$454,249, a decrease of \$7,891 from 2025 budgeted expenditures. 2026 requested expenditures are \$522,630. 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 2027 forecasted budget is currently suggesting total departmental expenditures of \$537,035. In 2028, the department forecasts expenditures in the amount of \$533,198. 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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-215.00-703.000	\$221,152.66	\$224,742.45	\$260,355.60	\$271,412.39	\$279,570.20
DEPUTY SALARY	101-215.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
PART TIME HELP	101-215.00-703.005	\$0.00	\$23,806.32	\$26,188.75	\$28,751.02	\$0.00
OVERTIME	101-215.00-703.010	\$11,162.60	\$500.00	\$6,000.00	\$500.00	\$12,000.00
SOCIAL SECURITY/MEDICARE	101-215.00-715.000	\$17,801.85	\$20,280.47	\$20,576.63	\$21,422.48	\$22,046.55
HEALTH INSURANCE	101-215.00-716.000	\$55,124.81	\$61,831.39	\$75,900.00	\$75,900.00	\$75,900.00
DENTAL INSURANCE	101-215.00-716.010	\$2,689.80	\$2,689.80	\$2,942.88	\$2,942.88	\$2,942.88
LIFE INSURANCE	101-215.00-717.000	\$1,072.68	\$1,186.64	\$1,374.68	\$1,374.68	\$1,374.68
PENSION CONTRIBUTION	101-215.00-718.000	\$26,187.31	\$29,045.06	\$32,544.45	\$33,926.55	\$34,946.28
DISABILITY INSURANCE	101-215.00-719.000	\$1,796.08	\$2,000.21	\$2,317.16	\$2,415.57	\$2,488.17
WORKERS COMP	101-215.00-724.000	\$295.74	\$809.53	\$790.93	\$826.84	\$851.88
OFFICE SUPPLIES	101-215.00-726.000	\$3,372.54	\$2,500.00	\$3,000.00	\$3,200.00	\$3,500.00
MATERIAL & SUPPLIES	101-215.00-740.000	\$1,027.09	\$6,000.00	\$3,000.00	\$3,000.00	\$3,500.00
LEGAL FEES	101-215.00-801.000	\$1,200.00	\$1,200.00	\$1,200.00	\$1,270.00	\$1,350.00
POSTAGE	101-215.00-803.000	\$5,147.89	\$7,500.00	\$7,500.00	\$8,000.00	\$8,500.00
POSTAGE-PASSPORTS	101-215.00-803.001	\$2,462.50	\$10,000.00	\$8,000.00	\$8,500.00	\$9,000.00
CODIFICATION OF TWP ORDINANCES	101-215.00-817.000	\$5,162.18	\$5,000.00	\$7,500.00	\$8,000.00	\$8,000.00
CONTRACTUAL SERVICES	101-215.00-818.000	\$8,142.98	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
TELEPHONE/COMMUNICATIONS	101-215.00-853.000	\$1,918.26	\$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	\$28,209.64	\$25,307.28	\$31,089.36	\$31,742.24	\$32,377.08
PUBLISHING/LEGAL NOTICES	101-215.00-902.000	\$6,930.85	\$6,500.00	\$8,500.00	\$8,500.00	\$9,000.00
OFFICE EQUIPMENT LEASE	101-215.00-941.000	\$1,846.36	\$2,000.00	\$3,000.00	\$3,500.00	\$3,500.00
MISCELLANEOUS	101-215.00-956.000	\$3,324.48	\$3,500.00	\$3,000.00	\$3,000.00	\$3,500.00
EDUCATION & TRAINING	101-215.00-960.000	\$1,767.81	\$3,700.00	\$3,700.00	\$4,700.00	\$4,700.00
Total Expense Objects:		\$411,796.11	\$454,249.15	\$522,630.44	\$537,034.65	\$533,197.72

Performance Indicators

FOIA Requests

	2020	2021	2022	2023	2024	January 2025 – June 2025
Freedom of Information Act Requests	73	81	92	67	79	48



Notary Public

	2020	2021	2022	2023	2024	January 2025 – June 2025
Notary Customers	350	410	67	117	168	132

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.

	2020	2021	2022	2023	2024	January 2025 – June 2025
Board, Committee, and Special Meetings	19	41	27	30	15	9

Legal Notices

	2020	2021	2022	2023	2024	January 2025 – June 2025
Legal Notices Published by Clerk's Office	34	26	28	28	29	16

Transient Sales Licenses

	2020	2021	2022	2023	2024	January 2025 – June 2025
Transient Sale Licenses Issued	2	3	4	1	3	7

Passport Services

	2020	2021	2022	2023	2024	January 2025 – June 2025
Passport Applications Processed	295	742	868	1,421	957	1,004
Passport Photos Taken	381	874	1,037	1,587	1,111	941
Passport Service Revenue	\$13,234	\$29,649	\$36,460	\$57,336	\$44,605	\$49,255



Cemetery

	2020	2021	2022	2023	2024	January 2025 – June 2025
Total Interments	61	66	43	33	45	28
Regular	24	37	21	26	18	18
Cremation	16	29	21	7	24	8
Columbarium	2	0	1	0	3	2
Plots Sold	45	56	42	22	41	19
Niches Sold	0	0	0	0	0	0
Foundation Orders Processed	25	50	36	38	31	23
Plots Sold to Township	0	1	0	0	1	3
Cemetery Revenue	\$61,854	\$90,286	\$67,030	\$52,063	\$61,983	\$31,199



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 2026 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 or upgrade remaining PC's not running Windows 11.

Resources Needed

The attached year 2026 budget reflects expenditures of \$390,833, a decrease of \$3,748 from the 2025 projected budget expenditure of \$394,581. The decrease reflects the cost to replace and upgrade our server and data storage at the CSC. The 2026 budget does include a significant increase in funds to be spent on computer software maintenance, as we intend to convert our Microsoft tenancy to a government account. This should save the township money in the long run. The 2027 projected budget includes no capital improvement projects and is estimated to be \$381,218.

Organizational Chart

Director of
Information
Technology



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-228.00-703.000	\$105,372.47	\$110,012.45	\$113,203.67	\$116,486.57	\$119,864.68
SOCIAL SECURITY/MEDICARE	101-228.00-715.000	\$7,789.40	\$8,415.95	\$8,660.08	\$8,911.22	\$9,169.65
HEALTH INSURANCE	101-228.00-716.000	\$28,040.85	\$31,247.47	\$39,450.00	\$39,450.00	\$39,450.00
DENTAL INSURANCE	101-228.00-716.010	\$1,041.04	\$1,416.48	\$1,574.40	\$1,574.40	\$1,574.40
LIFE INSURANCE	101-228.00-717.000	\$553.20	\$580.87	\$597.72	\$597.72	\$597.72
PENSION CONTRIBUTION	101-228.00-718.000	\$13,171.56	\$13,751.56	\$14,150.46	\$14,560.82	\$14,983.09
DISABILITY INSURANCE	101-228.00-719.000	\$926.41	\$979.11	\$1,007.51	\$1,036.73	\$1,066.80
WORKERS COMP	101-228.00-724.000	\$170.30	\$407.05	\$418.85	\$431.00	\$443.50
OFFICE SUPPLIES	101-228.00-726.000	\$553.31	\$620.00	\$620.00	\$620.00	\$620.00
MATERIAL & SUPPLIES	101-228.00-740.000	\$3,709.59	\$6,000.00	\$8,000.00	\$8,500.00	\$8,500.00
CONTRACTUAL SERVICES	101-228.00-818.000	\$67,752.94	\$78,300.00	\$78,000.00	\$79,300.00	\$83,600.00
HARDWARE MAINTENANCE	101-228.00-930.001	\$479.00	\$500.00	\$500.00	\$500.00	\$500.00
COMPUTER EQUIPMENT	101-228.00-930.025	\$12,792.61	\$22,000.00	\$25,000.00	\$27,000.00	\$30,000.00
COMPUTER SOFTWARE MAINTENANCE	101-228.00-930.030	\$58,807.79	\$71,050.00	\$93,550.00	\$76,150.00	\$89,800.00
COMPUTER PROGRAM CHANGES	101-228.00-932.000	\$2,068.73	\$2,500.00	\$4,000.00	\$4,000.00	\$4,000.00
MISCELLANEOUS	101-228.00-956.000	\$58.00	\$200.00	\$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	\$45,000.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$304,082.20	\$394,580.93	\$390,832.69	\$381,218.46	\$406,269.84

Performance Indicators

Hours lost due to computer-related failures:

- 05/16/2025: 12 hours total
 - A power outage at the Senior Center caused service disruptions.

Network/Server up-time:

- 05/16/2025: 12 hours total
 - A power outage at the Senior Center caused service disruptions.

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.

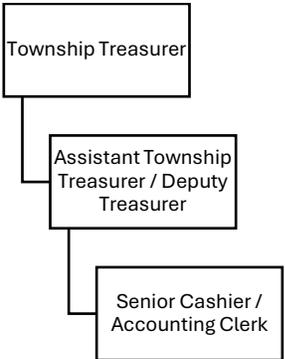
Year 2026 Goals

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 2026 budget requests expenditures of \$378,657. This is an increase of \$35,911 from 2025 projected. This budget reflects a part-time treasurer, full-time assistant treasurer, full-time senior account clerk, and allowance for an overlap period of training a new account clerk upon retirement of the current one. The 2027 and 2028 budget forecast include modest increases for payroll and benefits. We do not foresee any capital expenditures in the Treasurer's department for 2027 and 2028.

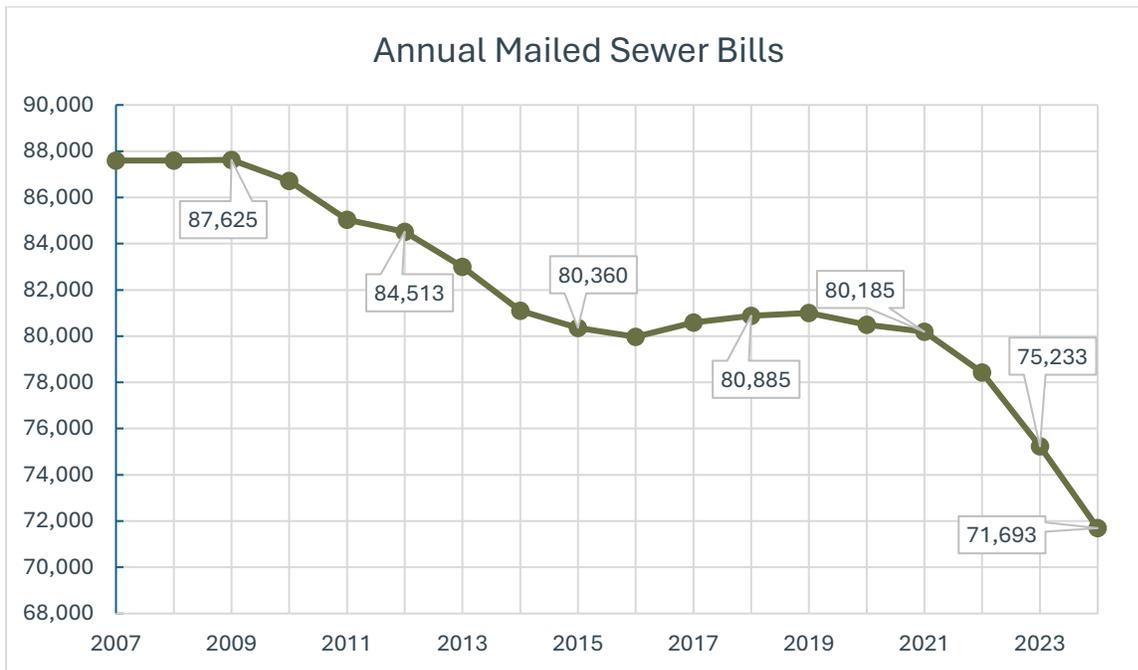
Organizational Chart

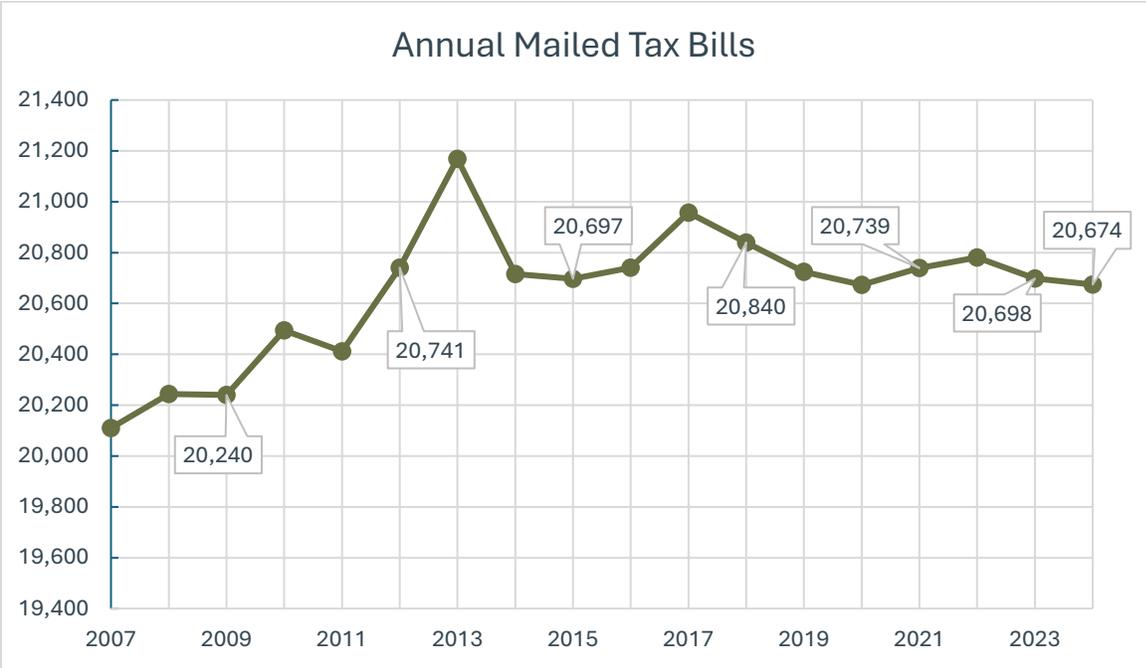
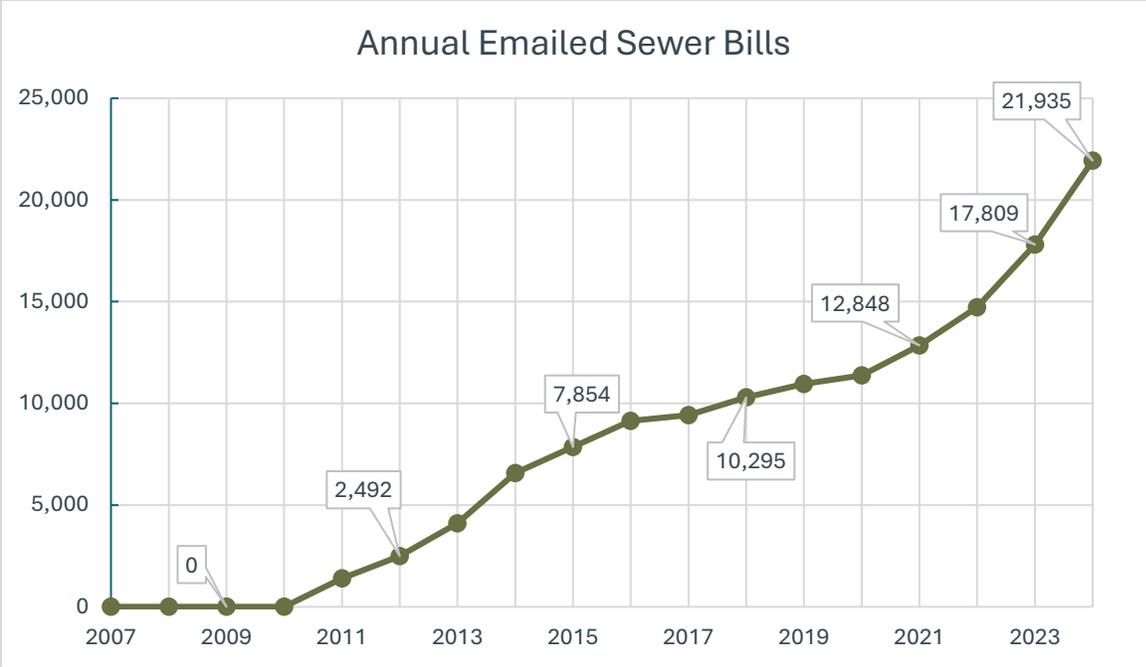


Detailed Budgeted Expenditures

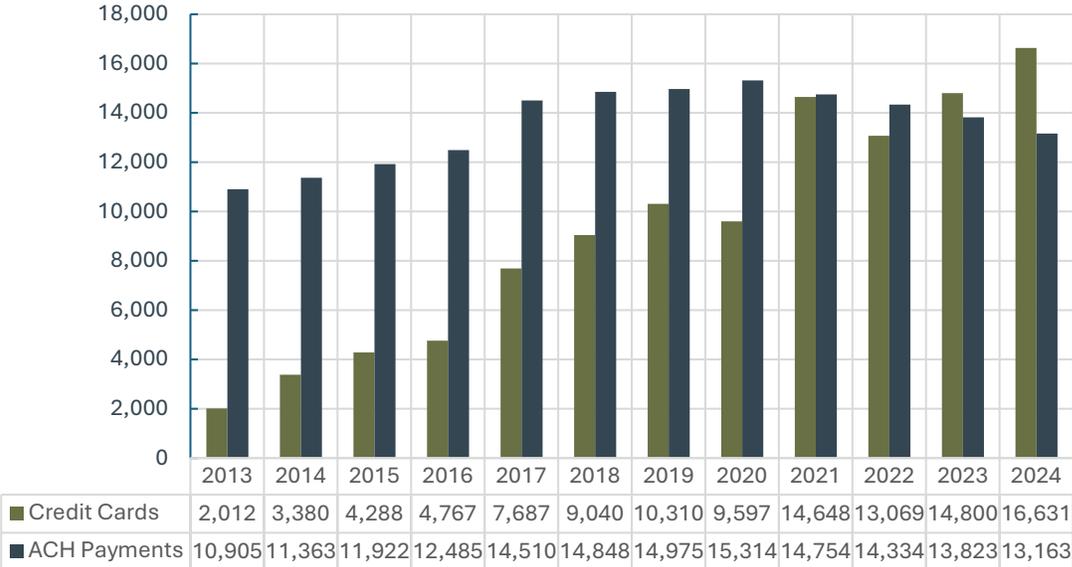
Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-253.00-703.000	\$191,045.13	\$172,024.91	\$180,806.81	\$189,980.76	\$199,535.65
DEPUTY SALARY	101-253.00-703.001	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
PART TIME HELP	101-253.00-703.005	\$15,307.48	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
OVERTIME	101-253.00-703.010	\$6.27	\$37.59	\$0.00	\$0.00	\$0.00
SOCIAL SECURITY/MEDICARE	101-253.00-715.000	\$13,664.24	\$11,551.10	\$12,167.39	\$12,812.06	\$13,484.21
HEALTH INSURANCE	101-253.00-716.000	\$34,085.85	\$43,053.34	\$54,400.00	\$54,400.00	\$54,400.00
DENTAL INSURANCE	101-253.00-716.010	\$1,622.64	\$1,871.76	\$2,080.44	\$2,080.44	\$2,080.44
LIFE INSURANCE	101-253.00-717.000	\$773.47	\$795.62	\$837.26	\$837.26	\$837.26
PENSION CONTRIBUTION	101-253.00-718.000	\$16,739.77	\$21,503.11	\$22,600.85	\$23,747.60	\$24,941.96
DISABILITY INSURANCE	101-253.00-719.000	\$1,127.52	\$1,531.02	\$1,609.18	\$1,690.83	\$1,775.87
WORKERS COMP	101-253.00-724.000	\$361.49	\$583.99	\$614.96	\$647.34	\$681.08
OFFICE SUPPLIES	101-253.00-726.000	\$3,687.62	\$3,400.00	\$5,100.00	\$5,100.00	\$51,000.00
MEMBERSHIPS, DUES, SUBS	101-253.00-802.000	\$198.00	\$198.00	\$250.00	\$250.00	\$250.00
COURT FILING/SERVICE FEES	101-253.00-815.000	\$927.50	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
CONTRACTUAL SERVICES	101-253.00-818.000	\$11,515.38	\$12,316.10	\$14,000.00	\$14,000.00	\$14,000.00
MILEAGE	101-253.00-870.000	\$441.26	\$415.10	\$350.00	\$350.00	\$350.00
RETIREMENT BENEFITS TO RETIREES	101-253.00-874.000	\$16,920.88	\$18,875.76	\$21,539.76	\$21,992.09	\$22,431.93
TAX BILL PRINTING	101-253.00-902.253	\$17,659.22	\$17,949.40	\$20,000.00	\$20,000.00	\$20,000.00
EQUIPMENT MAIN & REPAIR	101-253.00-930.020	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
MISCELLANEOUS	101-253.00-956.000	\$5,525.31	\$58.16	\$500.00	\$500.00	\$500.00
EDUCATION & TRAINING	101-253.00-960.000	\$2,722.86	\$2,580.47	\$4,800.00	\$4,800.00	\$4,800.00
TAX ADJUSTMENTS TO COUNTY/TWP	101-253.00-964.000	(\$334.71)	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Expense Objects:		\$337,997.18	\$342,745.44	\$378,656.65	\$390,188.38	\$448,068.40

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 2024, for every \$1,000 of General Fund Unassigned Fund Balance, Delhi Township generated \$38.50 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 2026 Goals

1. Continue to monitor and analyze Commercial and Industrial properties using appropriate valuation methods.
2. In keeping with the Board's goals of enhancing community knowledge via continued communication, we will continue our hybrid model of re-inspections of Residential, Commercial, Industrial and Agricultural parcels in an effort to meet 20% inspected in each class per State Tax Commission guideline.
3. Continue to defend property tax appeals before the Michigan Tax Tribunal.
4. Continue to update Assessing Department's section of the Delhi Township website, as needed, in order to 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. 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.



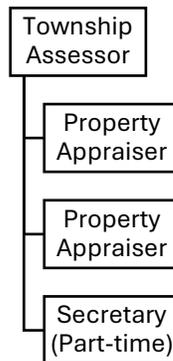
Resources Needed

The attached year 2026 budget requests expenditures of \$528,974. The budget reflects three full-time employees, as well as a part-time Secretary to meet the Department’s goals. The 2027 forecasted budget currently proposes a total departmental expenditure of \$547,173. This is a slight increase over 2025 and primarily due to anticipated increases in employee salary and benefit costs. For 2028 the budget forecasts a suggested expenditure of \$557,906. 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 2026 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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-257.00-703.000	\$239,914.27	\$250,478.59	\$257,743.77	\$265,218.33	\$272,909.66
PART TIME HELP	101-257.00-703.005	\$28,760.70	\$31,118.14	\$32,021.09	\$34,545.10	\$37,194.63
OVERTIME	101-257.00-703.010	\$120.59	\$2,380.10	\$2,380.10	\$2,400.00	\$2,400.00
BOARD OF REVIEW	101-257.00-708.000	\$1,380.00	\$1,300.00	\$2,700.00	\$2,700.00	\$2,700.00
SOCIAL SECURITY/MEDICARE	101-257.00-715.000	\$18,428.05	\$19,934.13	\$20,503.00	\$21,111.41	\$21,738.21
HEALTH INSURANCE	101-257.00-716.000	\$41,041.35	\$48,503.34	\$59,850.00	\$59,850.00	\$59,850.00
DENTAL INSURANCE	101-257.00-716.010	\$3,686.28	\$3,686.28	\$4,097.28	\$4,097.28	\$4,097.28
LIFE INSURANCE	101-257.00-717.000	\$1,259.52	\$1,322.53	\$1,360.89	\$1,360.89	\$1,360.89
PENSION CONTRIBUTION	101-257.00-718.000	\$30,852.14	\$32,243.37	\$33,178.60	\$34,188.64	\$35,229.55
DISABILITY INSURANCE	101-257.00-719.000	\$2,109.25	\$2,229.26	\$2,293.92	\$2,360.44	\$2,428.90
WORKERS COMP	101-257.00-724.000	\$618.65	\$1,654.67	\$1,700.05	\$1,745.65	\$1,802.37
OFFICE SUPPLIES	101-257.00-726.000	\$1,895.32	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
GASOLINE	101-257.00-730.000	\$459.89	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
MATERIAL & SUPPLIES	101-257.00-740.000	\$93.84	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
LEGAL FEES	101-257.00-801.000	\$40,800.00	\$40,800.00	\$40,800.00	\$43,250.00	\$45,850.00
MEMBERSHIPS, DUES, SUBS	101-257.00-802.000	\$1,547.92	\$1,445.00	\$1,445.00	\$1,445.00	\$1,445.00
CONTRACTUAL SERVICES	101-257.00-818.000	\$13,168.32	\$45,900.00	\$45,900.00	\$45,900.00	\$45,900.00
TELEPHONE/COMMUNICATION	101-257.00-853.000	\$1,401.64	\$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	\$8,219.48	\$3,640.00	\$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	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
MISCELLANEOUS	101-257.00-956.000	\$92.40	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
EDUCATION & TRAINING	101-257.00-960.000	\$5,774.67	\$2,650.00	\$4,100.00	\$8,100.00	\$4,100.00
Total Expense Objects:		\$441,624.28	\$499,535.40	\$528,973.70	\$547,172.74	\$557,906.49



Performance Indicators

Ad Valorem Assessed Value Trend Analysis

	2020	2021	2022	2023	2024	2025
Agricultural	8,724,100	8,647,600	8,725,900	9,005,400	9,222,100	9,211,300
Commercial	173,560,400	191,527,100	200,817,200	229,862,400	243,924,000	272,120,900
Industrial	17,592,300	18,320,500	18,439,000	18,581,500	20,410,600	21,996,700
Residential	714,272,675	752,806,532	800,878,515	893,431,556	995,914,700	1,067,743,400
Development	0	0	0	0	0	0
Personal	40,270,800	44,864,800	54,792,400	52,558,500	55,423,300	56,060,300
Total	954,420,275	1,016,166,532	1,083,653,015	1,203,439,356	1,324,894,700	1,427,132,600
Overall Percentage Change	5.51%	6.47%	6.64%	11.05%	10.09%	7.72%

Ad Valorem Taxable Value Trend Analysis

	2020	2021	2022	2023	2024	2025
Agricultural	3,244,201	3,332,502	3,597,404	3,764,116	3,898,644	3,946,168
Commercial	151,806,373	166,337,432	177,252,485	202,837,353	219,053,451	232,907,001
Industrial	16,316,906	17,292,742	17,757,463	18,077,255	19,851,201	20,805,609
Residential	611,390,576	632,366,639	668,190,285	715,423,781	772,407,397	811,628,892
Development	0	0	0	0	0	0
Personal	40,270,800	44,825,980	54,792,400	52,558,500	55,423,300	56,060,300
Total	823,028,856	864,155,295	921,590,037	992,661,005	1,070,633,993	1,125,347,970
Overall Percentage Change	2.68%	5.00%	6.65%	7.71%	7.85%	5.11%



2024 Processing / Data Entry for 2025 Assessment Roll

	2019	2020	2021	2022	2023	2024
Property Transfer Affidavits & Deeds	1,541	1,381	1,175	1,035	811	762
New Sheriff Deeds	18	5	4	10	9	10
Principal Residence Exemptions (PREs)	487	402	544	466	386	342
PRE Rescinds	393	463	453	406	299	289
Local Unit PRE Denials	34	1	10	17	24	36
PP Statements						
Statement Received Timely	138	162	156	116	125	122
Statement Not Received / Estimated	329	28	206	217	141	141
Statement Received Late	8	4	4	5	29	26
Statement Changed by Audit	20	33	3	16	5	15
E-Filed PPS Reviewed				10		
E-Filed Form 5076 Accepted				4		
Form 5076 Accepted	448	473	504	528	491	483
Form 5076 Denied / Received Late	8	2	27	16	15	20
EMPP Form 5278 Received	32	29	28	24	24	21
Field Inspections	454	23	50	1,033	1,990	1,791
Permit Inspections	152	64	125	58	77	141
Data Verification Questionnaires Mailed		1,663	1,777	1,658	1,739	1,874**
Data Verification Questionnaires Returned		553	649	458	461	446
Land Divisions/Combos (New Parcels)	26	11	58	53	27	10
March Board of Review Appeals	160	132	112	130	47	41
July Board of Review Appeals	115	116	116	23	18	11
December Board of Appeals	105	67	78	77	10	2
Full Tribunal Final Judgment Received	2	4	0	1	3	3
Small Claims Final Judgment Received	3	2	6	3	2	5
Prior Year Ongoing MTT's	0	1	0	2	0	0
Withdrawn MTT's	0	3	1	0	1	0
**Total Documents Processed/Accts Updated	4,455	5,613	6,081	6,354	6,724	6,576

** For the 2024 Data Verification program all 1,128 Mobile Homes in the Township were inspected but no Questionnaires were mailed to Mobile Homes in Parks.

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



March Board of Review Appeals

	2020	2021	2022	2023	2024	2025
Agricultural	9	4	1	4	0	0
Residential	88	19	16	28	27	16
Commercial / Industrial	2	6	6	13	2	1
Poverty Exemptions	3	4	2	2	0	0
Disabled Veteran's Exemption	63	71	69	76	0*	0*
Personal Property	61	25	18	8	18	24
Other	0	3	0	0	0	0
Total	226	132	112	131	47	41

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

Michigan Tax Tribunal Dockets Received in 2024

Dockets may contain multiple parcels and multiple assessments under appeal.

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

Appeal Types-New Only	2020	2021	2022	2023	2024
Classification	0	0	0	0	0
Com/Ind	8	2	3	3	2
RES/Other	3	6	3	2	6
Total	11	8	6	5	8

Historic Township Housing Value Analysis

Using True Cash Value

	2020	2021	2022	2023	2024	2025
Low	28,900	23,000	29,800	32,500	60,200	61,600
High	909,200	926,400	955,000	1,066,600	1,177,000	1,250,800
Average	177,500	186,765	201,922	220,550	243,757	260,332
Median	170,600	178,200	193,000	211,400	232,200	248,600
Mode	172,000	178,200	135,000	211,600	154,000	188,400
Overall Percentage Change	5.90%	5.20%	8.10%	9.20%	10.50%	6.80%

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

	2020	2021	2022	2023	2024	2025*
Exempt Parcels	72	76	79	95	112	87
True Cash Value	13,829,016	15,746,682	17,748,230	24,066,232	31,498,600	26,125,800
Assessed Value	6,914,508	7,873,341	8,874,115	12,033,116	15,749,300	13,062,900
Taxable Value	5,943,277	6,531,816	7,367,514	9,649,168	12,382,440	10,193,814

*Applied for as of July 15, 2025

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 2026 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.

Resources Needed

The 2026 budget shows 2025 projected expenditures to be \$43,575, an increase of \$29,200, over 2025 budgeted expenditures. This is due to receiving Early Voting equipment at no cost. The 2026 budget shows projected expenditures to be \$276,525. This is for the administration of an August Primary and November General Election in 2026. Requested expenditures for 2027 are \$24,375. This is for basic supplies and materials, while updating and maintaining the voter file, since there are no elections planned for 2027.

Resources Available

For 2025, we have an unplanned election for the Eaton Rapids and Mason school districts. We will be reimbursed for this election.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
ELECTION INSPECTORS	101-262.00-701.000	\$154,199.90	\$7,200.00	\$176,000.00	\$0.00	\$276,000.00
SOCIAL SECURITY/MEDICARE	101-262.00-715.000	\$253.88	\$500.00	\$500.00	\$0.00	\$500.00
PENSION CONTRIBUTION	101-262.00-718.000	\$4.84	\$0.00	\$0.00	\$0.00	\$0.00
UNEMPLOYMENT-REIMBURSEMENT	101-262.00-720.000	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
WORKERS COMP	101-262.00-724.000	\$199.22	\$225.00	\$225.00	\$225.00	\$225.00
OFFICE SUPPLIES	101-262.00-726.000	\$728.99	\$2,000.00	\$3,000.00	\$1,000.00	\$5,000.00
MATERIAL & SUPPLIES	101-262.00-740.000	\$32,492.92	\$12,000.00	\$30,000.00	\$4,000.00	\$35,000.00
POSTAGE	101-262.00-803.000	\$36,193.16	\$6,000.00	\$30,000.00	\$4,000.00	\$40,000.00
CONTRACTUAL SERVICES	101-262.00-818.000	\$10,364.00	\$14,000.00	\$25,000.00	\$14,000.00	\$25,000.00
MILEAGE	101-262.00-870.000	\$572.85	\$50.00	\$700.00	\$50.00	\$700.00
PUBLISHING/LEGAL NOTICES	101-262.00-902.000	\$5,332.20	\$1,000.00	\$4,000.00	\$500.00	\$6,000.00
MISCELLANEOUS	101-262.00-956.000	\$103.71	\$500.00	\$2,000.00	\$500.00	\$2,000.00
CAPITAL OUTLAY	101-262.00-970.000	\$11,480.23	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Total Expense Objects:		\$251,925.90	\$43,575.00	\$276,525.00	\$24,375.00	\$395,525.00

Performance Indicators

Election Inspectors

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

Elections

Date and Type of Election	Year	Number of Voters	% Voter Turnout	% Voted Absentee	% Voted Early in-person	Reimbursement
March 10, Presidential Primary	2020	7,937	38%	48%	N/A	\$51,154
August 4, Primary	2020	7,630	36%	80%	N/A	N/A
November 3, General Election	2020	16,808	77%	71%	N/A	N/A
May 4, Holt Schools	2021	4,987	25%	79%	N/A	\$44,612
August 2, Primary	2022	7,012	32%	73%	N/A	N/A
November 8, General Election	2022	14,165	63%	57%	N/A	N/A
November 7, ERESA	2023	123 (225 eligible)	21%	27%	N/A	N/A
November 27, Presidential Primary	2024	6,023	26%	72%	5%	\$84,708
May 7, Holt Schools Bond Issue	2024	4,917	23%	89%	0.6%	\$29,347
August 6, Primary	2024	6,435	28%	81%	3%	\$15,153
November 5, General Election	2024	16,961	73%	50%	21%	\$16,119



Voter Registration

	2020	2021	2022	2023	2024
New Voters	1,934	2,270	2,304	2,001	2,176
Cancellations	1,662	1,730	1,952	1,622	1,971
Number of Registered Voters	20,805	20,724	21,265	21,507	21,339
Number of Automatic Ballot Application Subscribers*	9,448	10,360	10,613	3,675	2,588
Number of Permanent Mail Ballot List Subscribers**	N/A	N/A	N/A	7,158	8,025

*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 township's 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 2026 Goals

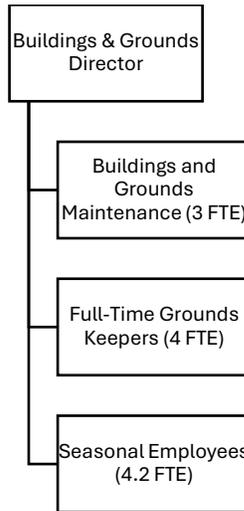
Evaluate our physical greenspace for long-term environmental success and minimize environmental impact wherever possible.

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 4.2 full-time equivalents. This budget will allow us to maintain the Township facilities that add to the quality of life in Delhi Township. The 2026 budget requests expenditures of \$1,860,928, a 5.7% decrease over the 2025 projected of \$1,972,799. The 2027 and 2028 forecasts include inflationary increases and scheduled renovation of the maintenance building in 2027.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-265.00-703.000	\$487,944.44	\$532,749.01	\$553,068.69	\$582,454.58	\$606,915.37
OVERTIME	101-265.00-703.010	\$39,124.44	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
SEASONAL LABOR	101-265.00-703.051	\$110,127.38	\$80,000.00	\$83,000.00	\$86,000.00	\$89,000.00
SOCIAL SECURITY/MEDICARE	101-265.00-715.000	\$46,937.93	\$40,755.30	\$42,309.75	\$44,557.78	\$46,429.03
HEALTH INSURANCE	101-265.00-716.000	\$143,570.93	\$170,963.36	\$234,900.00	\$234,900.00	\$234,900.00
DENTAL INSURANCE	101-265.00-716.010	\$6,728.93	\$7,885.08	\$8,764.20	\$8,764.20	\$8,764.20
LIFE INSURANCE	101-265.00-717.000	\$2,466.60	\$2,812.91	\$2,920.20	\$2,920.20	\$2,920.20
PENSION CONTRIBUTION	101-265.00-718.000	\$56,439.45	\$66,593.63	\$69,133.59	\$72,806.82	\$75,864.42
DISABILITY INSURANCE	101-265.00-719.000	\$3,967.56	\$4,741.47	\$4,922.31	\$5,183.85	\$5,401.55
UNEMPLOYMENT-REIMBURSEMENT	101-265.00-720.000	\$7,431.91	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
WORKERS COMP	101-265.00-724.000	\$8,521.75	\$17,923.06	\$18,670.75	\$19,663.07	\$20,509.72
OFFICE SUPPLIES	101-265.00-726.000	\$522.67	\$500.00	\$500.00	\$500.00	\$500.00
GASOLINE	101-265.00-730.000	\$36,170.43	\$34,000.00	\$34,500.00	\$35,000.00	\$35,500.00
UNIFORMS / CLOTHING PURCHASES	101-265.00-734.000	\$2,226.23	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
TOOLS	101-265.00-748.000	\$4,013.58	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
TOOLS - PARKS	101-265.00-748.004	\$99.99	\$0.00	\$0.00	\$0.00	\$0.00
EQUIPMENT & SUPPLIES	101-265.00-775.001	\$19,264.70	\$22,500.00	\$22,500.00	\$22,500.00	\$22,500.00
SAFETY EQUIPMENT AND SUPPLIES	101-265.00-775.003	\$261.93	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
CONTRACTUAL SERVICES	101-265.00-818.000	\$155,119.34	\$142,500.00	\$142,600.00	\$142,700.00	\$142,800.00
TELEPHONE/COMMUNICATIONS	101-265.00-853.000	\$10,177.24	\$9,900.00	\$10,000.00	\$10,200.00	\$10,400.00
RETIREMENT BENEFITS TO RETIREES	101-265.00-874.000	\$14,877.55	\$14,574.96	\$17,238.96	\$17,600.98	\$17,953.00
UTILITIES - WATER	101-265.00-921.030	\$38,548.91	\$40,000.00	\$41,000.00	\$42,000.00	\$43,000.00
UTILITIES - SEWER	101-265.00-921.035	\$13,314.19	\$14,000.00	\$14,500.00	\$15,000.00	\$15,500.00
UTILITIES - ELECTRIC	101-265.00-921.040	\$89,878.46	\$88,000.00	\$89,000.00	\$90,000.00	\$91,000.00
UTILITIES - GAS	101-265.00-921.045	\$21,748.52	\$23,000.00	\$23,500.00	\$24,000.00	\$24,500.00
BUILDING MAINTENANCE & REPAIRS	101-265.00-930.000	\$50,713.64	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00
BUILDING MAINTENANCE & REPAIRS - PARKS	101-265.00-930.004	\$469.82	\$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	\$48,016.51	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
GROUNDS MAINTENANCE & REPAIRS - PARKS	101-265.00-930.014	\$30,611.93	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
GROUNDS MAINTENANCE & REPAIRS - CEMETERY	101-265.00-930.017	\$8,446.79	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
EQUIPMENT MAIN & REPAIR	101-265.00-930.020	\$27,737.97	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
EQUIPMENT MAIN & REPAIR - CEMETERY	101-265.00-930.027	\$0.00	\$7,500.00	\$2,000.00	\$2,000.00	\$2,000.00
VEHICLE REPAIR/MAINTENANCE	101-265.00-931.000	\$10,424.78	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
MISCELLANEOUS	101-265.00-956.000	\$14,854.47	\$25,000.00	\$15,000.00	\$15,000.00	\$15,000.00
THIRD-PARTY ABATEMENT EXPENSE	101-265.00-958.000	\$1,015.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
EDUCATION & TRAINING	101-265.00-960.000	\$150.00	\$600.00	\$600.00	\$600.00	\$600.00
TWP PROP-DRAIN/TAX/SAD	101-265.00-962.000	\$2,730.10	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00
CAPITAL OUTLAY	101-265.00-970.000	\$244,613.21	\$312,000.00	\$176,000.00	\$740,000.00	\$205,000.00
TRANS OUT TO SEWER FUND	101-265.00-995.590	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$1,759,269.28	\$1,972,798.77	\$1,860,928.45	\$2,468,651.48	\$1,971,257.49



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 2026 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 2026 budget requests expenditures of \$546,399, a decrease of \$14,738 from the 2025 projected budget. Forecasts for 2027 and 2028 are \$540,170 and \$533,994, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
GASOLINE	101-443.00-730.000	\$677.74	\$1,132.40	\$961.40	\$1,000.00	\$1,040.00
OTHER OPERATING EXPENSES	101-443.00-741.000	\$0.00	\$260.00	\$270.00	\$280.00	\$290.00
LABORATORY SUPPLIES	101-443.00-742.000	\$0.00	\$3,000.00	\$6,173.40	\$6,383.30	\$6,600.33
OFF-SITE LAB TESTING	101-443.00-745.000	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SAFETY EQUIP & SUPPLIES	101-443.00-775.003	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
LEGAL FEES	101-443.00-801.000	\$0.00	\$1,030.00	\$1,060.00	\$1,090.00	\$1,090.00
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	\$1,526.97	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
REGULATORY FEES	101-443.00-928.000	\$8,561.01	\$10,093.00	\$10,420.00	\$10,780.00	\$11,150.00
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	\$0.00	\$220.00	\$220.00	\$220.00	\$220.00
EDUCATION & TRAINING	101-443.00-960.000	\$1,000.00	\$1,063.88	\$1,063.88	\$1,110.00	\$1,150.00
TOWNSHIP-AT-LARGE DRAINS	101-443.00-967.010	\$48,565.12	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PRINCIPAL	101-443.00-991.000	\$255,173.12	\$292,782.30	\$292,782.30	\$292,782.30	\$292,782.30
INTEREST	101-443.00-994.000	\$84,456.21	\$86,313.50	\$83,928.38	\$74,944.08	\$65,961.26
XFER OUT TO SEWER FUND: STORMWATER ALLOC	101-443.00-995.590	\$52,534.08	\$76,242.57	\$60,520.00	\$62,580.00	\$64,710.00
Total Expense Objects:		\$452,494.25	\$561,137.65	\$546,399.36	\$540,169.68	\$533,993.89



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. Evaluation and maintain assessment rolls to sustain sufficient revenues.
- Streets: Participate with the Ingham County Department of Roads Department in their 50/50 road program 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 2026 Goals

As funds are available in the 2026 budget, continue to implement the ADA Sidewalk and Ramp Transition Plan, the 50/50 sidewalk repair program and fill known sidewalk gaps.

Resources Needed

The 2026 budget reflects expenditures of \$817,782 which is a decrease of \$53,378 from the 2025 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 2027 forecast projects a decrease of approximately \$64,164 due to a smaller allocation to roads and the restarting of the sidewalk repair program. The 2028 forecast increases to \$762,211.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
ENGINEERING SERVICES	101-446.00-805.000	\$489.34	\$5,000.00	\$35,000.00	\$0.00	\$0.00
STREETLIGHTS	101-446.00-922.000	\$427,654.80	\$408,129.96	\$420,781.99	\$429,618.41	\$438,210.78
STREET IMPROVEMENTS	101-446.00-969.000	\$285,228.70	\$458,030.00	\$210,000.00	\$210,000.00	\$210,000.00
SIDEWALK IMPROVEMENT/REPAIR	101-446.00-969.002	\$157,957.02	\$0.00	\$152,000.00	\$114,000.00	\$114,000.00
Total Expense Objects:		\$871,329.86	\$871,159.96	\$817,781.99	\$753,618.41	\$762,210.78



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 2026 Goals

1. Continue to facilitate and explore development potential of the economic opportunity properties, as outlined in the 2023 Master Plan.
2. Consider and potentially adopt an Ordinance to permit the limited development of recreational marihuana dispensaries in appropriate geographic areas of Delhi Township.
3. Assist with implementation, as funds are available in the 2026 budget, continue to implement the ADA Sidewalk and Ramp Transition Plan, the 50/50 sidewalk repair program and fill known sidewalk gaps.
4. Update the Zoning Ordinance to reflect necessary changes to provisions pertaining to private roads, renewable energy and signage.

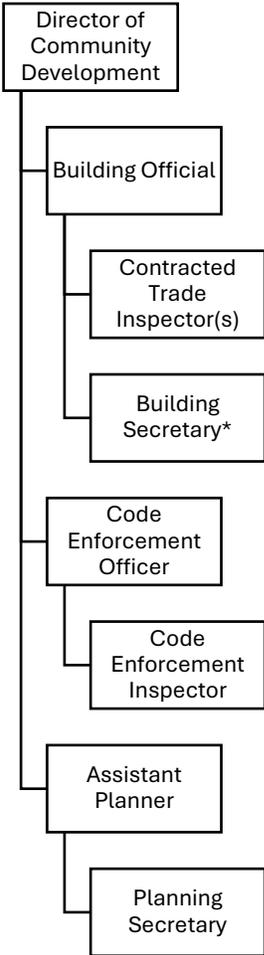
Resources Needed

The 2026 budget request is for \$1,076,827, an increase of \$131,791 from the 2025 original budget of \$945,036. The projected 2025 expenditures are \$11,250 less than budgeted. The increase from 2025 to 2026 is due to the expected cost of salaries and contractual services due to increased inspection services commensurate with permit fees.

The 2027 and 2028 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 more effectively.



Organizational Chart



*Also supports Code Enforcement and the Assistant Planner.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	101-721.00-703.000	\$444,707.42	\$437,110.51	\$463,140.22	\$479,663.45	\$493,591.12
PLANNING COMMISSION SALARIES	101-721.00-704.000	\$4,320.00	\$7,000.00	\$13,800.00	\$13,800.00	\$13,800.00
SOCIAL SECURITY/MEDICARE	101-721.00-715.000	\$32,243.27	\$33,438.95	\$35,430.23	\$36,694.25	\$37,759.72
HEALTH INSURANCE	101-721.00-716.000	\$142,651.11	\$165,543.22	\$202,500.00	\$202,500.00	\$202,500.00
DENTAL INSURANCE	101-721.00-716.010	\$7,490.75	\$7,537.68	\$7,752.12	\$7,752.12	\$7,752.12
LIFE INSURANCE	101-721.00-717.000	\$2,157.24	\$2,307.94	\$2,445.38	\$2,445.38	\$2,445.38
PENSION CONTRIBUTION	101-721.00-718.000	\$55,636.60	\$54,638.81	\$57,892.53	\$59,957.93	\$61,698.89
DISABILITY INSURANCE	101-721.00-719.000	\$3,612.66	\$3,890.28	\$4,121.95	\$4,269.00	\$4,392.96
WORKERS COMP INSURANCE	101-721.00-724.000	\$925.72	\$2,198.53	\$2,318.91	\$2,405.02	\$2,474.87
CLOTHING/CLEANING ALLOWANCE	101-721.00-725.000	\$861.02	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00
OFFICE SUPPLIES	101-721.00-726.000	\$3,830.87	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
GASOLINE	101-721.00-730.000	\$4,290.56	\$4,950.00	\$5,000.00	\$5,200.00	\$5,400.00
LEGAL FEES	101-721.00-801.000	\$22,800.00	\$34,720.00	\$46,203.20	\$46,205.00	\$46,205.00
MEMBERSHIPS, DUES, SUBSCRIPTIONS	101-721.00-802.000	\$1,577.46	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
POSTAGE	101-721.00-803.000	\$1,409.70	\$2,200.00	\$2,420.00	\$2,420.00	\$2,420.00
CONTRACTUAL SERVICES	101-721.00-818.000	\$204,734.19	\$125,750.00	\$125,750.00	\$125,750.00	\$125,750.00
CONTR SERV-PLANNING FUNCTIONS	101-721.00-818.040	\$0.00	\$2,500.00	\$50,000.00	\$0.00	\$0.00
TELEPHONE/COMMUNICATIONS	101-721.00-853.000	\$3,275.44	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
MILEAGE	101-721.00-870.000	\$111.22	\$300.00	\$300.00	\$300.00	\$300.00
RETIREE'S BENEFITS	101-721.00-874.000	\$18,738.24	\$19,450.08	\$23,002.08	\$23,485.12	\$23,954.82
PUBLISHING/LEGAL NOTICES	101-721.00-902.000	\$4,579.40	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
VEHICLE REPAIR/MAINTENANCE	101-721.00-931.000	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
OFFICE EQUIPMENT LEASE	101-721.00-941.000	\$3,120.80	\$5,000.00	\$4,500.00	\$4,500.00	\$4,500.00
MISCELLANEOUS	101-721.00-956.000	\$2,381.58	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
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	\$3,622.23	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CAPITAL OUTLAY	101-721.00-970.000	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
TRANS OUT TO SEWER FUND	101-721.00-995.590	\$18,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00
Total Expense Objects:		\$987,077.48	\$933,786.01	\$1,076,826.62	\$1,062,597.27	\$1,065,194.88

Performance Indicators

Planning & Zoning

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Rezoning	1	4	0	2	4	5	4	3	1	0	2
Special Use Permit	2	1	3	4	3	6	4	2	5	4	1
Text Amendment	3	0	0	3	0	1	0	0	1	0	0
Site Plans Submitted*	2	5	10	5	6	7	8	9	5	7	3
Number of Zoning Board of Appeals Meetings	9	2	6	5	6	4	3	6	4	3	3
Number of ZBA Cases	14	3	6	6	7	4	4	7	4	3	3
Variances Granted	13	3	4	6	7	4	4	3	3	3	0
Appeals / Requests for Interpretation	0	0	0	0	0	0	0	0	0	0	0

*Including Administratively Approved Plans

Building & Trade Permits / Inspection Activity

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Permits Issued*	1,344	1,897	2,229	1,978	1,720	1,966	2,971	2,452	2,325	2,302	2,858
Number of Inspections	2,861	3,550	4,487	3,594	3,215	3,083	4,671	5,218	3,794	3,615	4,780
Permit Revenue	\$234,960	\$433,839	\$713,913	\$563,907	\$404,535	\$538,556	\$718,206	\$515,507	\$480,337	\$584,042	\$417,753

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



SESC Permit & Inspection Activity (APA & MEA Programs)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Permits Issued	83	95	90	81	92	49	62	65	53	45	32
Total APA Projects	3	4	3	4	4	5	2	2	1	2	6
Waivers Provided	20	25	37	30	46	22	33	7	26	37	47
Number of Inspections	813	699	720	765	354	301	239	255	249	229	189*
SESC Permit Revenue	\$38,946	\$41,286	\$51,032	\$32,370	\$38,816	\$41,450	\$42,456	\$33,764	\$45,361	\$40,585	\$16,671

* APA projects inspected by contractors.

Code Enforcement & Rental Registration / Inspection Program

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Code Enforcement											
Cases	523	732	561	369	476	590	382	447	402	556	493
Inspections	938	1,901	1,084	737	956	1,338	846	456	815	1,376	1,147
Rentals											
Registered Rentals	2,732	2,805	2,871	2,967	3,130	3,381	3,422	3,455	3,468	3,562	3,617
Rental Inspections	1,547	1,777	1,713	2,603	1,411	3,323	840	626	3,594	1,717	2,642
Newly Registered Properties	93	82	138	52	19	42	131	9	11	92	161

Land Divisions

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Applications	5	10	14	13	12	10	8	10	8	6	8
Approvals	5	10	14	12	11	10	7	10	8	6	6
Application Revenue	\$1,000	\$3,050	\$3,600	\$4,050	\$3,750	\$2,700	\$2,550	\$3,300	\$2,550	\$1,800	\$1,950



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 currently no planned expenditures in the capital outlay department currently.

Resources Needed

There are currently no budgeted or forecasted expenditures for 2026 through 2028.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
CAPITAL OUTLAY	101-902.00-970.000	\$1,236,881.79	\$893,372.06	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$1,236,881.79	\$893,372.06	\$0.00	\$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 2026 budget requests expenditures of \$309,810. The forecasts for 2026 and 2027 are \$314,827 and \$319,873, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
PRINC PYMT-2013 CAPITAL IMPR BONDS	101-906.00-991.330	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00
PRINC-ENERGY CONSERV BONDS	101-906.00-991.350	\$172,800.00	\$176,000.00	\$185,600.00	\$192,000.00	\$198,400.00
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	101-906.00-991.398	(\$6,580.54)	\$674,795.41	\$17,884.30	\$23,247.58	\$29,068.05
INTEREST--2013 CAPITAL IMPR BONDS	101-906.00-994.330	\$2,605.24	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST-ENERGY CONSERV BONDS	101-906.00-994.350	\$50,906.88	\$45,308.16	\$39,605.76	\$33,592.32	\$27,371.52
INTEREST - SOLAR PANEL INSTALL PURCH AG	101-906.00-994.398	\$94,110.03	\$94,379.77	\$66,719.90	\$65,986.82	\$65,033.90
Total Expense Objects:		\$438,841.61	\$990,483.34	\$309,809.96	\$314,826.72	\$319,873.47



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

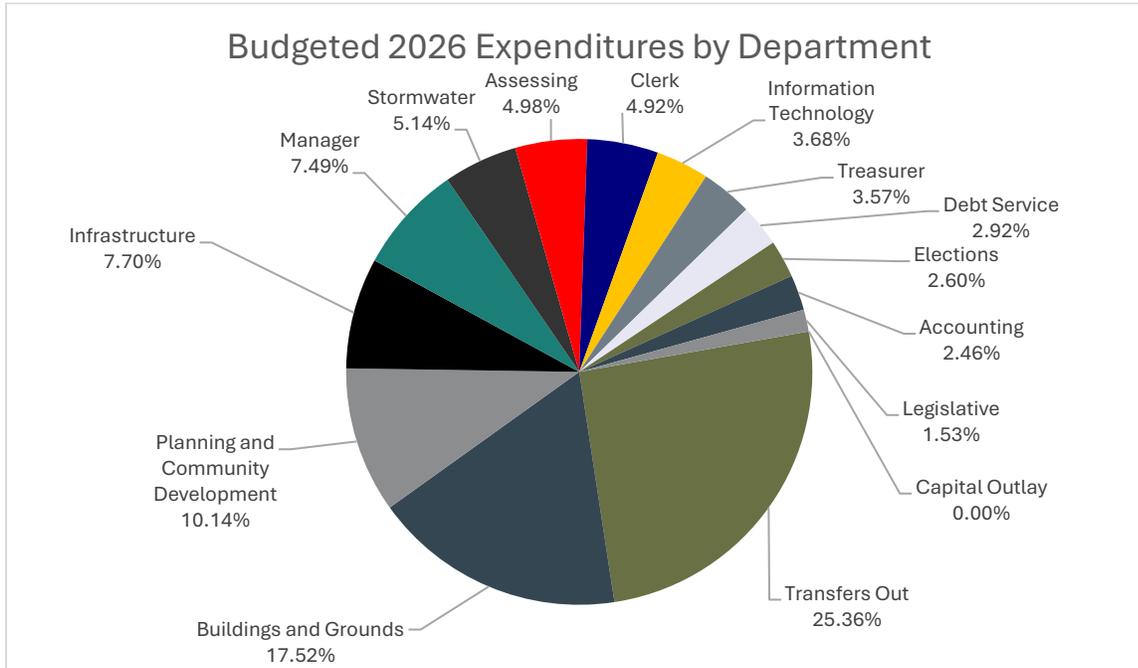
The year 2026 budget requests a transfer out of \$2,693,486. The 2027 and 2028 forecasts show increases, primarily due to the planned capital projects within the Parks Fund.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
TRANS OUT TO FIRE FUND	101-966.00-995.206	\$576,526.76	\$107,169.58	\$248,303.66	\$269,755.38	\$314,975.29
TRANS OUT TO POLICE FUND	101-966.00-995.207	\$1,722,716.80	\$1,698,192.10	\$2,133,146.35	\$2,260,411.13	\$2,387,754.46
TRANS OUT TO PARKS FUND	101-966.00-995.208	\$65,011.50	\$0.00	\$312,035.96	\$1,465,129.56	\$488,802.82
TRANS OUT TO FEEV FUND	101-966.00-995.211	\$66,396.49	\$0.00	\$0.00	\$0.00	\$0.00
TRANS OUT TO CAPITAL PROJECT FUND	101-966.00-995.490	\$2,107,505.75	\$370,922.07	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$4,538,157.30	\$2,176,283.75	\$2,693,485.97	\$3,995,296.07	\$3,191,532.57



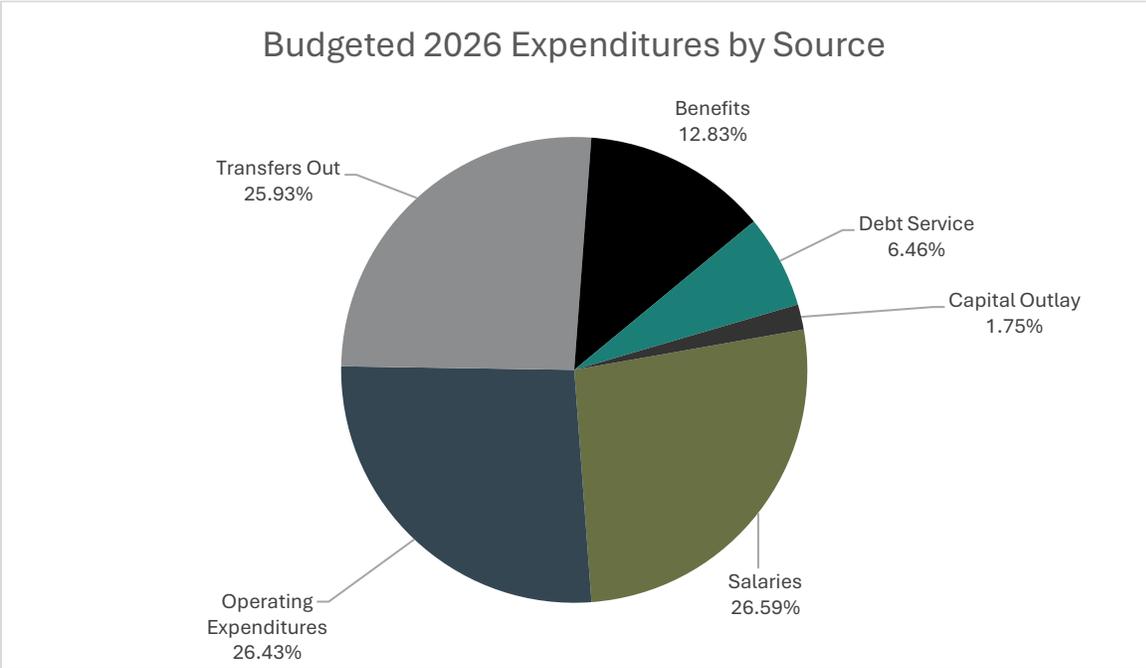
Summary of Expenditures by Department



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Legislative	\$109,805.13	\$128,646.28	\$128,201.91	\$162,125.87	\$145,381.73	\$148,826.20
Manager	\$631,405.27	\$645,340.37	\$697,264.84	\$795,322.78	\$706,775.36	\$795,571.08
Accounting	\$199,514.53	\$259,935.08	\$254,589.66	\$260,778.39	\$274,106.02	\$279,483.00
Clerk	\$411,796.11	\$462,139.67	\$454,249.15	\$522,630.44	\$537,034.65	\$533,197.72
Information Technology	\$304,082.20	\$410,230.94	\$394,580.93	\$390,832.69	\$381,218.46	\$406,269.84
Treasurer	\$337,997.18	\$361,850.29	\$342,745.44	\$378,656.65	\$390,188.38	\$448,068.40
Assessing	\$441,624.28	\$510,209.41	\$499,535.40	\$528,973.70	\$547,172.74	\$557,906.49
Elections	\$251,925.90	\$14,375.00	\$43,575.00	\$276,525.00	\$24,375.00	\$395,525.00
Buildings and Grounds	\$1,759,269.28	\$1,861,128.12	\$1,972,798.77	\$1,860,928.45	\$2,468,651.48	\$1,971,257.49
Stormwater	\$452,494.25	\$506,078.28	\$561,137.65	\$546,399.36	\$540,169.68	\$533,993.89
Infrastructure	\$871,329.86	\$860,830.00	\$871,159.96	\$817,781.99	\$753,618.41	\$762,210.78
Planning and Community Development	\$987,077.48	\$945,035.92	\$933,786.01	\$1,076,826.62	\$1,062,597.27	\$1,065,194.88
Capital Outlay	\$1,236,881.79	\$20,000.00	\$893,372.06	\$0.00	\$0.00	\$0.00
Debt Service	\$438,841.61	\$990,483.34	\$990,483.34	\$309,809.96	\$314,826.72	\$319,873.47
Transfers Out	\$4,538,157.30	\$2,961,208.54	\$2,176,283.75	\$2,693,485.97	\$3,995,296.07	\$3,191,532.57
Total Expenditures:	\$12,972,202.17	\$10,937,491.22	\$11,213,763.88	\$10,621,077.87	\$12,141,411.97	\$11,408,910.81



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$2,593,926.46	\$2,520,177.40	\$2,514,258.05	\$2,824,654.22	\$2,749,309.47	\$3,098,791.47
Benefits	\$1,032,921.58	\$1,157,663.96	\$1,158,163.96	\$1,362,949.11	\$1,384,228.02	\$1,403,608.78
Operating Expenditures	\$2,465,216.58	\$2,506,348.70	\$2,608,864.34	\$2,806,947.93	\$2,507,445.31	\$2,756,650.96
Capital Outlay	\$1,492,975.23	\$344,000.00	\$1,250,372.06	\$186,000.00	\$745,000.00	\$215,000.00
Debt Service	\$778,470.94	\$1,317,532.62	\$1,369,579.14	\$686,520.64	\$682,553.10	\$678,617.03
Transfers Out	\$4,608,691.38	\$3,091,768.54	\$2,312,526.32	\$2,754,005.97	\$4,072,876.07	\$3,256,242.57
Total Expenditures:	\$12,972,202.17	\$10,937,491.22	\$11,213,763.88	\$10,621,077.87	\$12,141,411.97	\$11,408,910.81



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

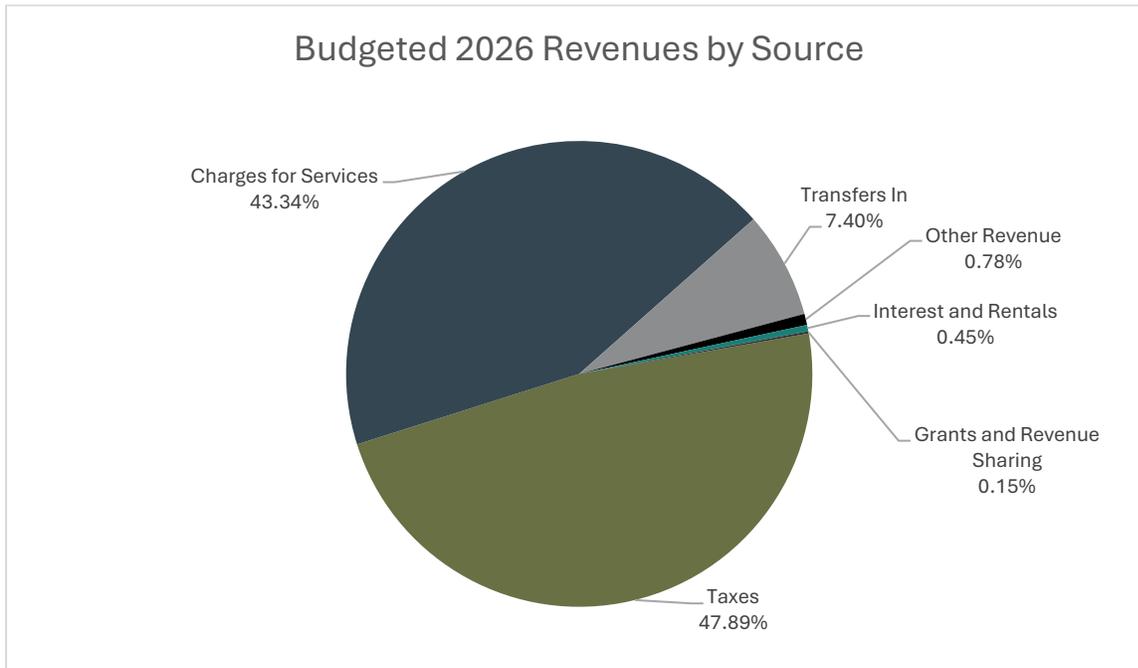
In 2026, we are budgeting \$3,353,795 for revenue and \$3,353,795 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$165,335 (5.2%) and expenditures are expected to increase by \$165,335 (5.2%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$23,857.27	\$197,066.85	\$197,066.85	\$0.00	\$0.00	\$0.00
Revenues						
Taxes	\$1,467,050.49	\$1,540,166.49	\$1,559,121.41	\$1,605,991.29	\$1,639,591.63	\$1,672,263.96
Other Revenue	\$91,621.55	\$26,000.00	\$30,000.00	\$26,000.00	\$26,000.00	\$26,000.00
Grants and Revenue Sharing	\$45,493.13	\$26,029.00	\$5,509.39	\$5,000.00	\$5,000.00	\$5,000.00
Charges for Services	\$1,197,521.53	\$1,409,000.00	\$1,302,500.00	\$1,453,500.00	\$1,503,500.00	\$1,553,500.00
Interest and Rentals	\$28,376.26	\$20,000.00	\$36,352.32	\$15,000.00	\$10,000.00	\$10,000.00
Transfers In	\$576,526.76	\$167,264.83	\$107,169.58	\$248,303.66	\$269,755.38	\$314,975.29
Total Revenues:	\$3,406,589.72	\$3,188,460.32	\$3,040,652.70	\$3,353,794.95	\$3,453,847.01	\$3,581,739.25
Expenditures						
Salaries	\$2,116,120.72	\$2,033,488.96	\$2,078,488.96	\$2,128,959.88	\$2,206,655.53	\$2,296,167.31
Benefits	\$722,245.92	\$789,112.17	\$792,592.92	\$824,445.13	\$840,903.24	\$857,738.87
Operating Expenditures	\$379,166.88	\$361,901.20	\$366,637.67	\$390,044.32	\$400,288.24	\$421,833.07
Capital Outlay	\$15,846.62	\$3,957.99	\$0.00	\$10,345.62	\$6,000.00	\$6,000.00
Total Expenditures:	\$3,233,380.14	\$3,188,460.32	\$3,237,719.55	\$3,353,794.95	\$3,453,847.01	\$3,581,739.25
Total Revenues	\$173,209.58	\$0.00	(\$197,066.85)	\$0.00	\$0.00	\$0.00
Less Expenditures:						
Ending Fund Balance:	\$197,066.85	\$197,066.85	\$0.00	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	206-000.00-403.000	\$1,460,396.66	\$1,551,907.17	\$1,600,016.29	\$1,633,616.63	\$1,666,288.96
DELQ TAX	206-000.00-412.000	\$1,996.94	\$2,775.00	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	206-000.00-432.000	\$3,364.42	\$3,856.29	\$3,400.00	\$3,400.00	\$3,400.00
IFT TAX REVENUE	206-000.00-437.000	\$1,112.10	\$407.95	\$400.00	\$400.00	\$400.00
DELINQUENT INTEREST & PENALTY	206-000.00-445.005	\$180.37	\$175.00	\$175.00	\$175.00	\$175.00
Total Taxes:		\$1,467,050.49	\$1,559,121.41	\$1,605,991.29	\$1,639,591.63	\$1,672,263.96
Other Revenue						
OPIOD SETTLEMENT	206-000.00-685.000	\$19,218.62	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
REFUNDS / REBATE / REIMBURSEMENTS	206-000.00-687.000	\$72,402.93	\$24,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Total Other Revenue:		\$91,621.55	\$30,000.00	\$26,000.00	\$26,000.00	\$26,000.00
Grants and Revenue Sharing						
STATE GRANTS	206-000.00-572.000	\$36,472.15	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	206-000.00-573.000	\$8,529.98	\$5,509.39	\$5,000.00	\$5,000.00	\$5,000.00
STATE REV SHAR-SALES STATUTORY	206-000.00-574.021	\$491.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$45,493.13	\$5,509.39	\$5,000.00	\$5,000.00	\$5,000.00
Charges for Service						
FIRE INSPECTION FEES	206-000.00-495.000	\$7,980.25	\$6,000.00	\$7,000.00	\$7,000.00	\$7,000.00
FIRE DEPT BURNING PERMITS	206-000.00-496.000	\$1,375.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
FIRE DEPARTMENT SERVICE FEES	206-000.00-632.000	\$29,430.06	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
AMBULANCE FEES	206-000.00-638.000	\$1,158,736.22	\$1,250,000.00	\$1,400,000.00	\$1,450,000.00	\$1,500,000.00
Total Charges for Services:		\$1,197,521.53	\$1,302,500.00	\$1,453,500.00	\$1,503,500.00	\$1,553,500.00
Interest and Rentals						
INTEREST	206-000.00-665.000	\$28,376.26	\$36,352.32	\$15,000.00	\$10,000.00	\$10,000.00
Total Interest and Rentals:		\$28,376.26	\$36,352.32	\$15,000.00	\$10,000.00	\$10,000.00
Transfers In						
TRANS IN FROM GEN FUND	206-000.00-699.101	\$576,526.76	\$107,169.58	\$248,303.66	\$269,755.38	\$314,975.29
Total Transfers In:		\$576,526.76	\$107,169.58	\$248,303.66	\$269,755.38	\$314,975.29
Total Revenue Source:		\$3,406,589.72	\$3,040,652.70	\$3,353,794.95	\$3,453,847.01	\$3,581,739.25



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 2026 Goals

1. The fire department will implement our fire prevention open house in October of 2026 along with a robust fire prevention elementary education plan.
2. Recruit and retain high-quality emergency response staff.
3. Implement a community wide CPR, senior safety and first aid program.

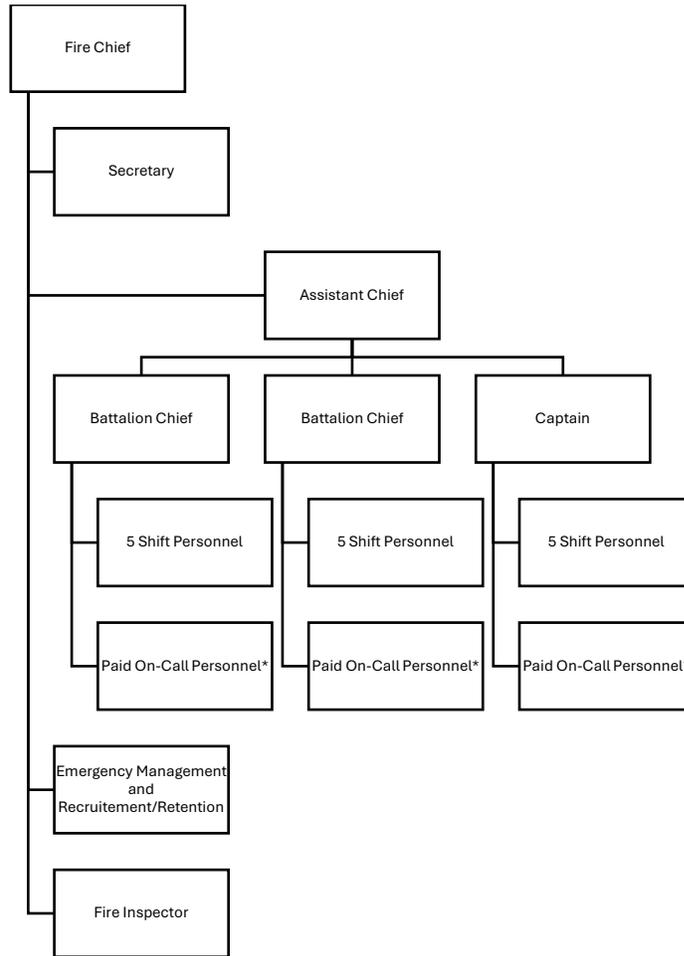
Resources Needed

The attached 2026 budget requests expenditures of \$3,353,795, an increase of \$116,075 from 2025 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 2027 forecasted budget is currently suggesting total departmental expenditures of \$3,453,847 which would be an increase of \$100,052 from 2026. This would be primarily due to cost of living and inflationary increases. In 2028, the department forecasts expenditures in the amount of \$3,581,739 which is an increase over 2027 of \$127,892, 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.

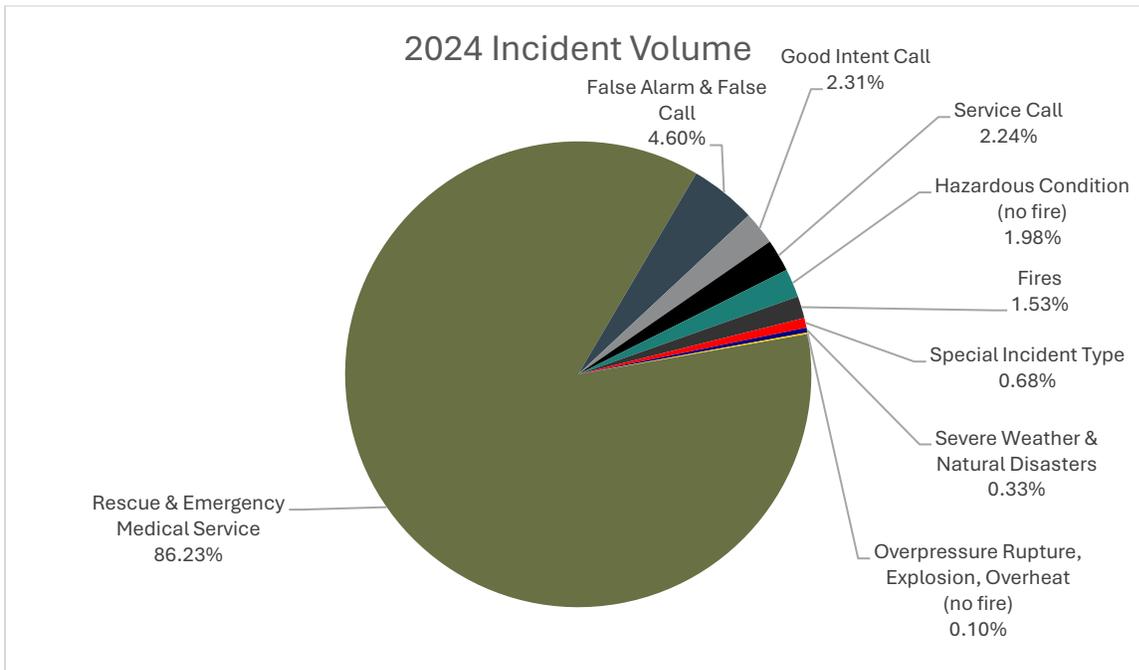
Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	206-336.00-703.000	\$1,624,769.31	\$1,653,283.96	\$1,757,459.88	\$1,820,155.53	\$1,879,667.31
PART TIME HELP	206-336.00-703.005	\$65,788.71	\$65,000.00	\$95,000.00	\$100,000.00	\$100,000.00
OVERTIME	206-336.00-703.010	\$333,378.13	\$275,000.00	\$210,000.00	\$220,000.00	\$250,000.00
HOLIDAY PAY	206-336.00-703.011	\$41,000.00	\$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	\$51,184.57	\$33,705.00	\$15,000.00	\$15,000.00	\$15,000.00
SOCIAL SECURITY/MEDICARE	206-336.00-715.000	\$160,532.07	\$161,703.33	\$166,206.95	\$172,150.67	\$178,998.32
HEALTH INSURANCE	206-336.00-716.000	\$292,598.89	\$328,439.69	\$336,300.00	\$336,300.00	\$336,300.00
DENTAL INSURANCE	206-336.00-716.010	\$18,601.62	\$18,809.40	\$20,719.20	\$20,719.20	\$20,719.20
LIFE INSURANCE	206-336.00-717.000	\$4,441.79	\$4,973.54	\$5,074.58	\$5,074.58	\$5,074.58
PENSION CONTRIBUTION	206-336.00-718.000	\$193,464.85	\$206,660.50	\$219,682.49	\$227,519.44	\$234,958.41
DISABILITY INSURANCE	206-336.00-719.000	\$12,908.46	\$14,714.23	\$15,641.39	\$16,199.38	\$16,729.04
UNEMPLOYMENT-REIMBURSEMENT	206-336.00-720.000	\$5,355.00	\$800.00	\$800.00	\$800.00	\$800.00
WORKERS COMP INSUR	206-336.00-724.000	\$34,343.24	\$56,492.25	\$60,020.52	\$62,139.97	\$64,159.32
CLOTHING/CLEANING ALLOWANCE	206-336.00-725.000	\$2,778.00	\$6,000.00	\$6,250.00	\$6,500.00	\$7,000.00
OFFICE SUPPLIES	206-336.00-726.000	\$3,199.96	\$6,000.00	\$6,500.00	\$6,750.00	\$7,000.00
GASOLINE	206-336.00-730.000	\$38,087.43	\$35,000.00	\$37,250.00	\$37,250.00	\$40,000.00
UNIFORMS	206-336.00-734.000	\$14,357.55	\$12,500.00	\$12,500.00	\$13,000.00	\$14,500.00
LEGAL FEES	206-336.00-801.000	\$4,800.00	\$4,800.00	\$4,800.00	\$5,090.00	\$5,400.00
MEMBERSHIPS,DUES,SUBS	206-336.00-802.000	\$5,946.45	\$12,000.00	\$12,000.00	\$14,000.00	\$14,000.00
PHYSICALS	206-336.00-804.000	\$26,721.00	\$35,000.00	\$35,000.00	\$35,000.00	\$40,000.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
AUDIT FEES	206-336.00-807.000	\$2,250.00	\$2,500.00	\$2,750.00	\$3,000.00	\$3,250.00
INSURANCE & BONDS	206-336.00-810.000	\$64,261.20	\$65,000.00	\$68,000.00	\$70,000.00	\$72,000.00
CONTRACTUAL SERVICES	206-336.00-818.000	\$107,600.32	\$92,312.87	\$97,867.00	\$98,695.35	\$102,419.12
QUALITY ASSURANCE ASSESSMT TAX	206-336.00-836.000	\$7,615.95	\$7,500.00	\$7,000.00	\$7,500.00	\$7,750.00
TELEPHONE/COMMUNICATIONS	206-336.00-853.000	\$16,697.49	\$15,000.00	\$16,000.00	\$16,000.00	\$17,500.00
RETIREE'S BENEFITS	206-336.00-874.000	\$22,687.68	\$24,274.80	\$25,027.32	\$25,552.89	\$26,063.95
UTILITIES - WATER	206-336.00-921.030	\$547.72	\$750.00	\$750.00	\$800.00	\$850.00
UTILITIES - SEWER	206-336.00-921.035	\$614.38	\$750.00	\$850.00	\$900.00	\$850.00
UTILITIES - ELECTRIC	206-336.00-921.040	\$611.18	\$750.00	\$1,500.00	\$1,750.00	\$2,000.00
UTILITIES - GAS	206-336.00-921.045	\$1,887.01	\$3,000.00	\$3,000.00	\$3,500.00	\$3,750.00
BLDG & GRDS MAINT & REPAIRS	206-336.00-930.000	\$2,555.48	\$8,000.00	\$8,000.00	\$8,500.00	\$9,000.00
MISCELLANEOUS	206-336.00-956.000	\$5,175.85	\$7,500.00	\$7,000.00	\$7,500.00	\$8,500.00
EDUCATION & TRAINING	206-336.00-960.000	\$38,222.09	\$23,000.00	\$31,500.00	\$32,500.00	\$32,500.00
FIRE PREVENTION	206-336.00-960.001	\$4,045.49	\$5,000.00	\$6,500.00	\$6,500.00	\$7,500.00
EDUCATION & TRAIN - EMS WORKFORCE GRANT	206-336.00-960.023	\$8,504.65	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY - OPIOID SETTLEMENT	206-336.00-970.001	\$15,846.62	\$0.00	\$10,345.62	\$6,000.00	\$6,000.00
Total Expense Objects:		\$3,233,380.14	\$3,237,719.55	\$3,353,794.95	\$3,453,847.01	\$3,581,739.25

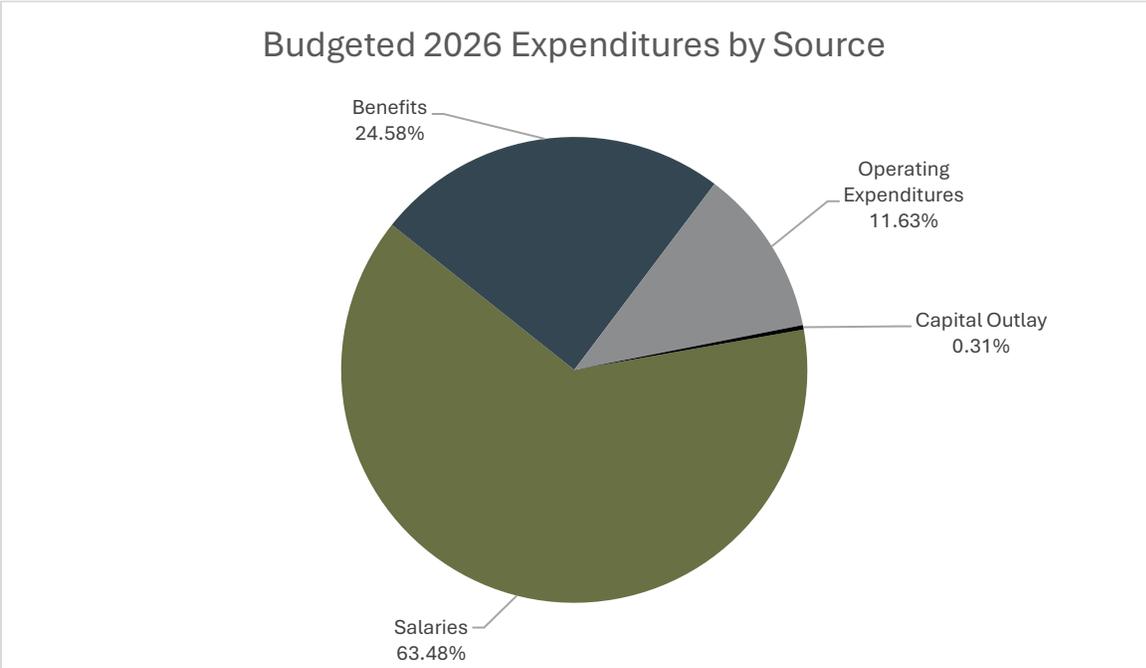
Performance Indicators



	2019	2020	2021	2022	2023	2024
Total Incidents	3,505	3,488	3,910	4,012	3,972	3,980



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$2,116,120.72	\$2,033,488.96	\$2,078,488.96	\$2,128,959.88	\$2,206,655.53	\$2,296,167.31
Benefits	\$722,245.92	\$789,112.17	\$792,592.92	\$824,445.13	\$840,903.24	\$857,738.87
Operating Expenditures	\$379,166.88	\$361,901.20	\$366,637.67	\$390,044.32	\$400,288.24	\$421,833.07
Capital Outlay	\$15,846.62	\$3,957.99	\$0.00	\$10,345.62	\$6,000.00	\$6,000.00
Total Expenditures:	\$3,233,380.14	\$3,188,460.32	\$3,237,719.55	\$3,353,794.95	\$3,453,847.01	\$3,581,739.25



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

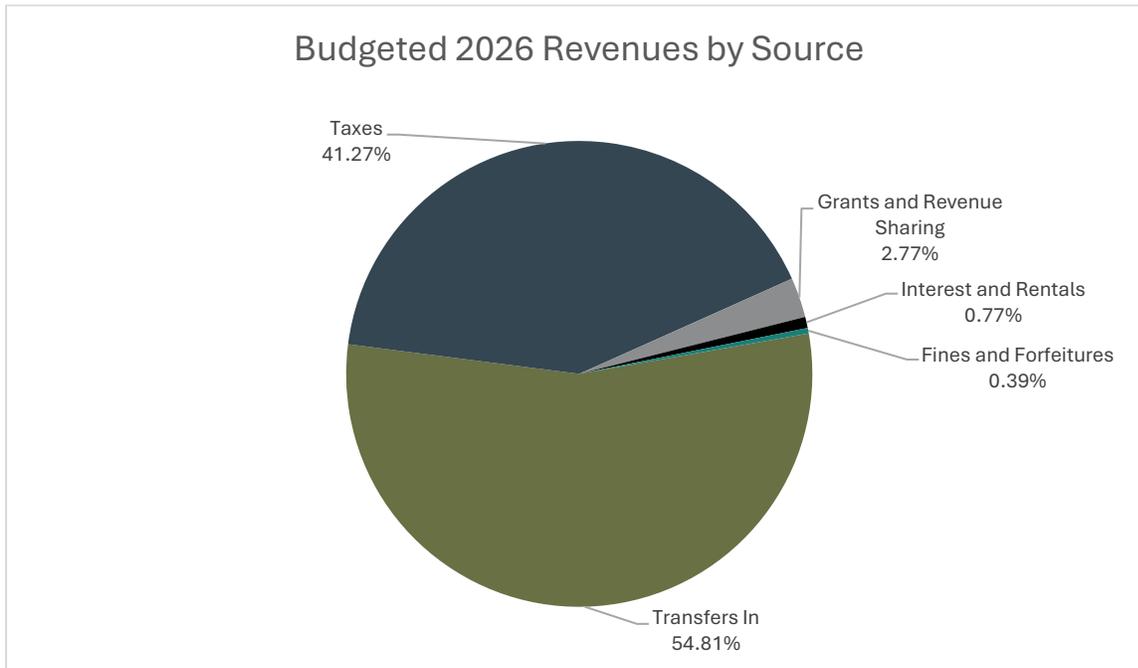
In 2026, we are budgeting \$3,891,799 for revenue and \$3,891,798 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$481,654 (14.1%) and expenditures are expected to increase by \$481,654 (14.1%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$7,121.25	\$3,117.43	\$3,117.43	\$0.00	\$0.00	\$0.00
Revenues						
Taxes	\$1,467,050.49	\$1,540,169.64	\$1,559,121.41	\$1,605,991.29	\$1,639,591.63	\$1,672,263.96
Grants and Revenue Sharing	\$9,020.98	\$6,029.00	\$56,859.89	\$107,661.00	\$109,816.88	\$111,913.22
Fines and Forfeitures	\$12,761.79	\$20,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Interest and Rentals	\$55,983.87	\$30,000.00	\$64,703.17	\$30,000.00	\$15,000.00	\$15,000.00
Transfers In	\$1,722,716.80	\$1,813,946.36	\$1,698,192.10	\$2,133,146.35	\$2,260,411.13	\$2,387,754.46
Total Revenues:	\$3,267,533.93	\$3,410,145.00	\$3,398,876.57	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64
Expenditures						
Operating Expenditures	\$3,271,537.75	\$3,410,145.00	\$3,401,994.00	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64
Total Expenditures:	\$3,271,537.75	\$3,410,145.00	\$3,401,994.00	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64
Total Revenues Less Expenditures:	(\$4,003.82)	\$0.00	(\$3,117.43)	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$3,117.43	\$3,117.43	\$0.00	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	207-000.00-403.000	\$1,460,396.66	\$1,551,907.17	\$1,600,016.29	\$1,633,616.63	\$1,666,288.96
DELQ TAX	207-000.00-412.000	\$1,996.94	\$2,775.00	\$2,000.00	\$2,000.00	\$2,000.00
PYMT IN LIEU OF TAXES	207-000.00-432.000	\$3,364.42	\$3,856.29	\$3,400.00	\$3,400.00	\$3,400.00
IFT TAX REVENUE	207-000.00-437.000	\$1,112.10	\$407.95	\$400.00	\$400.00	\$400.00
DELINQUENT INTEREST & PENALTY	207-000.00-445.005	\$180.37	\$175.00	\$175.00	\$175.00	\$175.00
Total Taxes:		\$1,467,050.49	\$1,559,121.41	\$1,605,991.29	\$1,639,591.63	\$1,672,263.96
Grants and Revenue Sharing						
LOCAL COMMUNITY STABILIZATION	207-000.00-573.000	\$8,529.98	\$5,509.39	\$5,000.00	\$5,000.00	\$5,000.00
State Revenue Sharing - Sales Statutory (Public Safety)	207-000.00-574.021	\$491.00	\$51,350.50	\$102,661.00	\$104,816.88	\$106,913.22
Total Grants and Revenue Sharing:		\$9,020.98	\$56,859.89	\$107,661.00	\$109,816.88	\$111,913.22
Fines and Forfeitures						
MOTOR VEHICLE ORD FINES	207-000.00-656.000	\$12,761.79	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Total Fines and Forfeitures:		\$12,761.79	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Interest and Rentals						
INTEREST	207-000.00-665.000	\$55,983.87	\$64,703.17	\$30,000.00	\$15,000.00	\$15,000.00
Total Interest and Rentals:		\$55,983.87	\$64,703.17	\$30,000.00	\$15,000.00	\$15,000.00
Transfers In						
TRANS IN FROM GEN FUND	207-000.00-699.101	\$1,722,716.80	\$1,698,192.10	\$2,133,146.35	\$2,260,411.13	\$2,387,754.46
Total Transfers In:		\$1,722,716.80	\$1,698,192.10	\$2,133,146.35	\$2,260,411.13	\$2,387,754.46
Total Revenue Source:		\$3,267,533.93	\$3,398,876.57	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64



Police

Summary

Purpose or Objective of this Department:

To provide for the safety and welfare of the residents of Delhi Township through a contract for police services 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 2026 Goals

Through the continuation of the contract with the Ingham County Sheriff's Department, provide excellent police and emergency services to the community.

Resources Needed

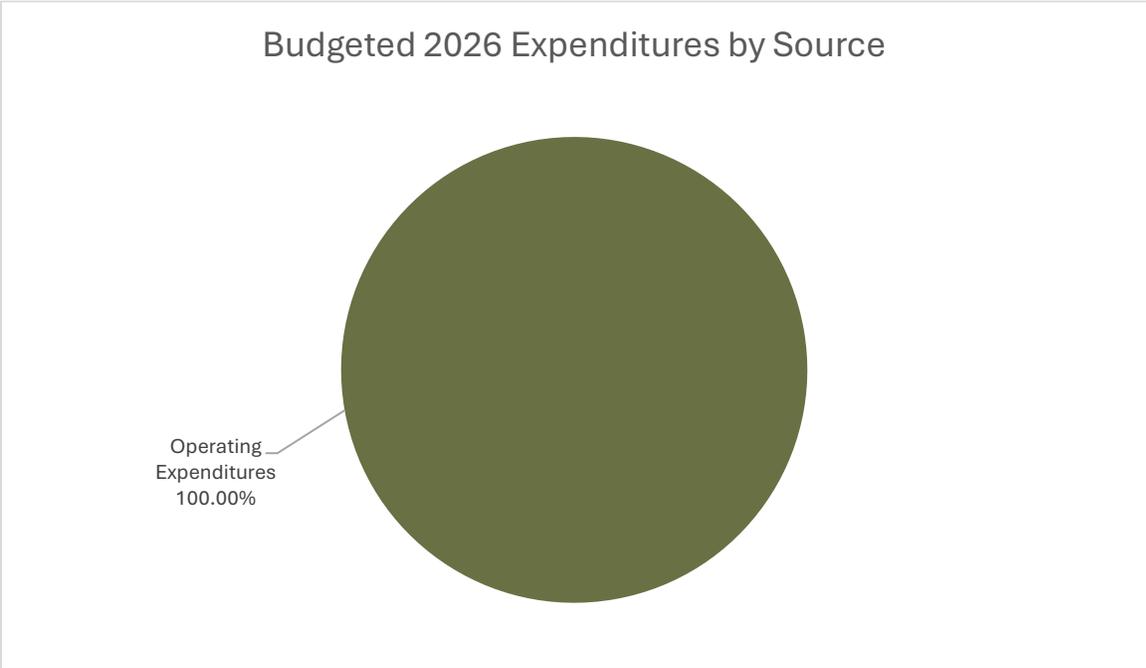
The attached 2026 budget requests expenditures of \$3,891,799, an increase of \$489,805 from 2025 projected actual expenditures. This budget reflects a continued staffing level of 18.5 full-time deputies. Since revenues are insufficient to cover costs, a transfer of \$2,235,807 from the General Fund is necessary. The 2027 forecast estimates an increase of 3.8% while the 2028 forecast also includes a 4.0% increase from the prior year.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
LEGAL FEES	207-301.00-801.000	\$28,800.00	\$28,800.00	\$28,800.00	\$30,530.00	\$32,360.00
CONTRACTUAL SERVICES	207-301.00-818.000	\$3,241,239.00	\$3,372,694.00	\$3,857,998.64	\$4,004,289.64	\$4,164,571.64
MISCELLANEOUS	207-301.00-956.000	\$1,498.75	\$500.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Expense Objects:		\$3,271,537.75	\$3,401,994.00	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Operating Expenditures	\$3,271,537.75	\$3,410,145.00	\$3,401,994.00	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64
Total Expenditures:	\$3,271,537.75	\$3,410,145.00	\$3,401,994.00	\$3,891,798.64	\$4,039,819.64	\$4,201,931.64



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

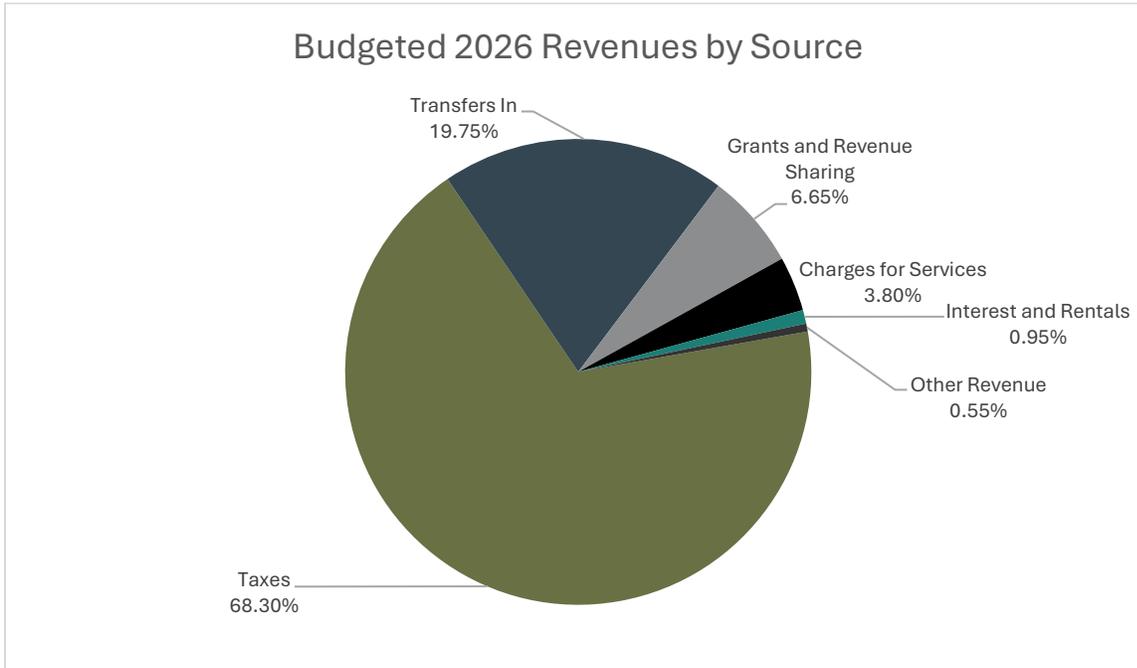
In 2026, we are budgeting \$1,579,625 for revenue and \$1,832,956 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$198,197 (11.1%) and expenditures are expected to increase by \$55,134 (3.1%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$8,639.74	\$48,808.87	\$48,808.87	\$253,331.32	\$0.00	\$0.00
Revenues						
Taxes	\$985,998.45	\$1,034,654.51	\$1,047,980.79	\$1,078,888.83	\$1,101,471.58	\$1,122,430.61
Other Revenue	\$12,575.92	\$7,500.00	\$4,100.00	\$8,700.00	\$7,500.00	\$7,500.00
Grants and Revenue Sharing	\$24,299.95	\$105,000.00	\$273,814.21	\$105,000.00	\$20,000.00	\$420,000.00
Charges for Services	\$78,904.47	\$60,000.00	\$58,000.00	\$60,000.00	\$60,000.00	\$60,000.00
Interest and Rentals	\$31,623.63	\$20,000.00	\$41,921.90	\$15,000.00	\$10,000.00	\$10,000.00
Transfers In	\$65,011.50	\$550,667.44	\$0.00	\$312,035.96	\$1,465,129.56	\$488,802.82
Total Revenues:	\$1,198,413.92	\$1,777,821.95	\$1,425,816.90	\$1,579,624.79	\$2,664,101.14	\$2,108,733.43
Expenditures						
Salaries	\$176,696.94	\$189,700.78	\$189,700.78	\$199,759.10	\$205,619.74	\$211,424.38
Benefits	\$55,865.37	\$60,601.17	\$60,601.17	\$66,218.08	\$67,532.04	\$68,835.72
Operating Expenditures	\$182,836.98	\$200,197.80	\$198,428.51	\$210,413.52	\$208,885.60	\$209,696.91
Capital Outlay	\$225,972.03	\$781,000.00	\$226,241.79	\$699,985.40	\$1,527,750.00	\$950,000.00
Transfers Out	\$516,873.47	\$546,322.20	\$546,322.20	\$656,580.01	\$654,313.76	\$668,776.42
Total Expenditures:	\$1,158,244.79	\$1,777,821.95	\$1,221,294.45	\$1,832,956.11	\$2,664,101.14	\$2,108,733.43
Total Revenues	\$40,169.13	\$0.00	\$204,522.45	(\$253,331.32)	\$0.00	\$0.00
Less Expenditures:						
Ending Fund Balance:	\$48,808.87	\$48,808.87	\$253,331.32	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	208-000.00-403.000	\$981,528.10	\$1,043,034.75	\$1,075,368.83	\$1,097,951.58	\$1,119,910.61
DELQ TAX	208-000.00-412.000	\$1,340.81	\$1,955.00	\$1,000.00	\$1,000.00	\$0.00
PYMT IN LIEU OF TAXES	208-000.00-432.000	\$2,261.26	\$2,591.85	\$2,150.00	\$2,150.00	\$2,150.00
IFT TAX REVENUE	208-000.00-437.000	\$747.45	\$274.19	\$270.00	\$270.00	\$270.00
DELINQUENT INTEREST & PENALTY	208-000.00-445.005	\$120.83	\$125.00	\$100.00	\$100.00	\$100.00
Total Taxes:		\$985,998.45	\$1,047,980.79	\$1,078,888.83	\$1,101,471.58	\$1,122,430.61
Other Revenue						
DONATIONS	208-000.00-675.010	\$250.00	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00
MEMORIAL BENCH REVENUES	208-000.00-675.015	\$0.00	\$600.00	\$1,200.00	\$0.00	\$0.00
REFUNDS / REBATE / REIMBURSEMENTS	208-000.00-687.000	\$12,325.92	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Other Revenue:		\$12,575.92	\$4,100.00	\$8,700.00	\$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	\$250,000.00	\$0.00	\$0.00	\$400,000.00
LOCAL COMMUNITY STABILIZATION	208-000.00-573.000	\$22,049.95	\$23,814.21	\$20,000.00	\$20,000.00	\$20,000.00
INTERGOVERNMENTAL REVENUE	208-000.00-581.000	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$24,299.95	\$273,814.21	\$105,000.00	\$20,000.00	\$420,000.00
Charges for Services						
RECREATION FEES	208-000.00-651.010	\$67,037.47	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
PARKS FACILITY FEES	208-000.00-651.020	\$11,867.00	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Total Charges for Services:		\$78,904.47	\$58,000.00	\$60,000.00	\$60,000.00	\$60,000.00
Interest and Rentals						
INTEREST	208-000.00-665.000	\$31,623.63	\$41,921.90	\$15,000.00	\$10,000.00	\$10,000.00
Total Interest and Rentals:		\$31,623.63	\$41,921.90	\$15,000.00	\$10,000.00	\$10,000.00
Transfers In						
TRANS IN FROM GEN FUND	208-000.00-699.101	\$65,011.50	\$0.00	\$312,035.96	\$1,465,129.56	\$488,802.82
Total Transfers In:		\$65,011.50	\$0.00	\$312,035.96	\$1,465,129.56	\$488,802.82
Total Revenue Source:		\$1,198,413.92	\$1,425,816.90	\$1,579,624.79	\$2,664,101.14	\$2,108,733.43



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 2026 Goals

1. Partner to Reimagine Hope Middle School as a Community Asset

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.

Supports Township Board Goal: Partnerships for sustainable, non-duplicative reuse of Hope MS

2. Enhance Public Awareness of Greenspace Stewardship and Roles

Create interpretive signage and digital content that educates the public about natural area management, the difference between township and county land roles, and the importance of ecological preservation.

Supports Township Board Goal: Community education and role clarification

3. Integrate Public Art into Parks to Enhance Placemaking and Community Identity

Develop and implement a public art initiative within township parks that reflects the community's character, fosters local pride, and supports placemaking goals. Collaborate with local artists, schools, and cultural organizations to install temporary or permanent art pieces—such as murals, sculptures, or interactive features—especially in alignment with park improvement projects identified in the 2025–2029 Master Plan.

Supports Township Board Goal: Partnership, Community, and Placemaking

Resources Needed

The attached year 2026 budget requests expenditures of \$1,025,121. 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 2027 and 2028 forecasts reflect estimated COLA and inflationary increases.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	208-752.00-703.000	\$172,068.37	\$184,240.78	\$194,299.10	\$200,159.74	\$205,964.38
PARK COMMISSION COMPENSATION	208-752.00-704.001	\$4,628.57	\$5,460.00	\$5,460.00	\$5,460.00	\$5,460.00
SOCIAL SECURITY/MEDICARE	208-752.00-715.000	\$13,315.39	\$14,415.72	\$15,185.18	\$15,633.52	\$16,077.58
HEALTH INSURANCE	208-752.00-716.000	\$14,551.45	\$16,005.87	\$19,150.00	\$19,150.00	\$19,150.00
DENTAL INSURANCE	208-752.00-716.010	\$1,871.76	\$1,871.76	\$2,080.44	\$2,080.44	\$2,080.44
LIFE INSURANCE	208-752.00-717.000	\$881.28	\$972.79	\$1,025.90	\$1,025.90	\$1,025.90
PENSION CONTRIBUTION	208-752.00-718.000	\$21,508.56	\$23,030.10	\$24,287.39	\$25,019.97	\$25,745.55
DISABILITY INSURANCE	208-752.00-719.000	\$1,475.87	\$1,639.74	\$1,729.26	\$1,781.42	\$1,833.08
WORKERS COMP	208-752.00-724.000	\$2,261.06	\$2,665.19	\$2,759.91	\$2,840.79	\$2,923.17
OFFICE SUPPLIES	208-752.00-726.000	\$2,813.86	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
LEGAL FEES	208-752.00-801.000	\$1,200.00	\$1,200.00	\$1,200.00	\$1,270.00	\$1,350.00
MEMBERSHIPS, DUES, SUBS	208-752.00-802.000	\$835.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
POSTAGE	208-752.00-803.000	\$0.00	\$250.00	\$500.00	\$500.00	\$500.00
AUDIT FEES	208-752.00-807.000	\$1,000.00	\$1,250.00	\$1,500.00	\$1,500.00	\$1,500.00
INSURANCE & BONDS	208-752.00-810.000	\$10,202.71	\$10,500.00	\$11,000.00	\$12,000.00	\$12,000.00
CONTRACTUAL SERVICES	208-752.00-818.000	\$25,782.72	\$35,900.00	\$35,300.00	\$35,300.00	\$35,300.00
TELEPHONE/COMMUNICATIONS	208-752.00-853.000	\$3,692.01	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
RETIREE'S BENEFITS	208-752.00-874.000	\$25,374.84	\$29,035.32	\$35,813.52	\$36,565.60	\$37,296.91
MISCELLANEOUS	208-752.00-956.000	\$4,546.66	\$2,500.00	\$6,000.00	\$6,000.00	\$6,000.00
EDUCATION & TRAINING	208-752.00-960.000	\$804.50	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
TWP PROP- DRAIN/TAX/SAD	208-752.00-962.000	\$1,364.86	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
MASTER PLAN RESEARCH	208-752.00-967.000	\$27,373.97	\$1,346.43	\$0.00	\$0.00	\$0.00
XFER OUT TO GEN FUND: GF SUPPORT ALLOC	208-752.00-995.101	\$516,873.47	\$546,322.20	\$656,580.01	\$654,313.76	\$668,776.42
Total Expense Objects:		\$854,426.91	\$889,855.90	\$1,025,120.71	\$1,031,851.14	\$1,054,233.43

Performance Indicators

2025 Park Rentals

Total Pavilion Reservations: 228 (decrease of 19 rentals from 2024 – attributed to no public reservations at the pavilion at Veteran’s Memorial Gardens due to construction)

Resident Reservations: 156 (68%)

Non-resident Reservations: 72 (32%)



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 2026 Goals

1. Advance Priority Park Development Projects Identified in the 2025–2029 Master Plan

Pursue funding, planning, and phased implementation of key park development projects outlined in the 2025–2029 Community Parks and Recreation Master Plan, with a dual focus on enhancing natural greenspaces and expanding recreational amenities.

Prioritize projects that improve accessibility, reflect community input, and promote long-term sustainability.

Supports Township Board Goal: Strategic community investment, sustainable and economically viable development

Year 2026 Budgeted Capital Improvements

- Trail Repair and Replacement Savings - \$50,000.
- Playground at Centennial Farms Park - \$225,000.



- Interpretive Signage at Valhalla - \$3,200.
- Kayak Cleaning Station at Esker - \$5,000.
- Kiwanis Park Parking Lot Reconstruction - \$100,000.
- Valhalla Park Athletic Field Development - \$75,000.
- Valhalla Park Restroom Building - \$201,785.
- Water Feature at Veteran’s Gardens - \$40,000.

Year 2027 Forecasted Capital Improvements

- Trail Repair and Replacement Savings - \$50,000.
- Carpet Replacement at Senior Center - \$30,000.
- Centennial Farms Park Development - \$225,000.
- Esker Landing Park Fitness Court - \$212,750.
- Upgrade of Playground/Facilities at John Taylor Memorial Park - \$800,000.
- Siding Repairs at Senior Center - \$30,000.
- Sycamore & Other Trail Bridge Inspection - \$30,000.
- Roof / Exterior Improvements at Sam Corey Senior Center - \$80,000.
- Sycamore Trail Inspection - \$30,000.
- Replacement of Tot Playground at Valhalla Park - \$75,000.
- Veteran’s Garden Landscaping Development - \$25,000.
- Trail Asphalt Sealing - \$50,000.

Year 2028 Forecasted Capital Improvements

- Trail Repair and Replacement Savings - \$50,000.
- Centennial Farms Park Development - \$400,000.
- Ram Trail Restroom - \$100,000.
- Valhalla Park Trail Loop, Fishing Pier & Pavilion - \$400,000.

Resources Needed

The attached year 2026 budget requests expenditures of \$699,985. 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 2027 and 2028 are \$1,527,750 and \$950,000, respectively.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
MEMORIAL BENCH PURCHASES	208-771.00-775.002	\$1,587.03	\$696.76	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	208-771.00-970.000	\$225,972.03	\$226,241.79	\$699,985.40	\$1,527,750.00	\$950,000.00
Total Expense Objects:		\$227,559.06	\$226,938.55	\$699,985.40	\$1,527,750.00	\$950,000.00



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 2026 Goals

1. Enhance Community-Based Recreation Programs and Partnerships

Enhance existing and establish new recreational programming and community events through internal development, existing partnerships with Holt Public Schools, businesses, or non-profits—such as summer pop-ups, outdoor fitness classes, or cultural events—to foster placemaking and activate park spaces.

Supports Township Board Goal: Placemaking and community partnerships

2. Expand Senior Recreation and Engagement Opportunities through the Sam Corey Senior Center

Enhance and diversify programming at the Sam Corey Senior Center to support the health, well-being, and social connectedness of older adults. Focus on expanding partnerships, creating intergenerational programming, and improving access to inclusive recreational, educational, and wellness opportunities tailored to the needs of the senior community.

Supports Township Board Goal: Partnership, Community, and Placemaking

Resources Needed

The budget reflects equipment, awards, officials for recreation programs and costs associated with township special events. The 2026 budget of \$107,850 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 2027 and 2028 forecasts are projected to remain roughly at the 2026 level with increases only for special events and community enrichment programs.



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
T-SHIRTS & UNIFORMS	208-774.00-739.000	\$9,741.73	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
AWARDS & TROPHIES	208-774.00-739.001	\$3,819.12	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
EQUIPMENT & SUPPLIES	208-774.00-775.001	\$8,599.24	\$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	\$70.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SENIOR CITIZEN TRIPS	208-774.00-809.000	\$1,600.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SENIOR CENTER EXPENDITURES	208-774.00-809.956	\$24.91	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
CONTRACTUAL SERVICES	208-774.00-818.000	\$10,404.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
SPECIAL EVENTS	208-774.00-880.010	\$40,921.32	\$50,680.00	\$54,030.00	\$50,680.00	\$50,680.00
MISCELLANEOUS	208-774.00-956.000	\$358.50	\$500.00	\$500.00	\$500.00	\$500.00
Total Expense Objects:		\$76,258.82	\$104,500.00	\$107,850.00	\$104,500.00	\$104,500.00

Performance Indicators

Youth and Adult Athletic Programs, Events and Leagues

Total Participants: 4,271

Total Teams: 233

Total Volunteers: 497

Programs Offered:

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

Highlights

The Department continues to provide high quality – low cost recreation offerings for both youth and adults throughout the area. Pickleball continues to see massive growth with additional lessons and league offerings at the courts in Kiwanis Park.

Challenges continue with older youth ages and grades as the desire for more competitive offerings and travel programs in the area grows. Despite that growth, our youth programs serve as an opportunity for truly recreational athletic opportunities and introduction to youth sports.



Family/Enrichment Events and Programming

Total Participants: 695

Programs Offered:

- Adaptive Bowling
- Blue Cross Winter Warm Up
- Collaborative Chess
- E-Sports Tournaments
- Family Board Game Night
- Family Jigsaw Competition
- Game Night for Adults
- Gingerbread House Workshop
- Mystery Who-dun-it Workshop
- Nerf Wars
- Painting Party for Kids (new)
- Parent/Child Cornhole
- Teen Sledding
- 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 2025. This trend is likely to continue in 2026. The E-Sports Offerings were a major success utilizing our outdoor inflatable movie screen, attracting older youth and teen participation.

Community Special Events

Total Participants: 5,286

Programs Offered:

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

Highlights

The Department managed the Music in the Garden Series again in 2026 with 5 concerts as well as Moonlight Movies with 5 family-friendly movies. Both events taking place in Veteran's Memorial Gardens. There continues to be a call for more community-based programming and special events for all ages that highlight the unique aspects of Delhi Township.



Senior Focused Events and Programming

Total Participants: 5,295 Program/event attendance

285 Paid Membership

Programs Offered:

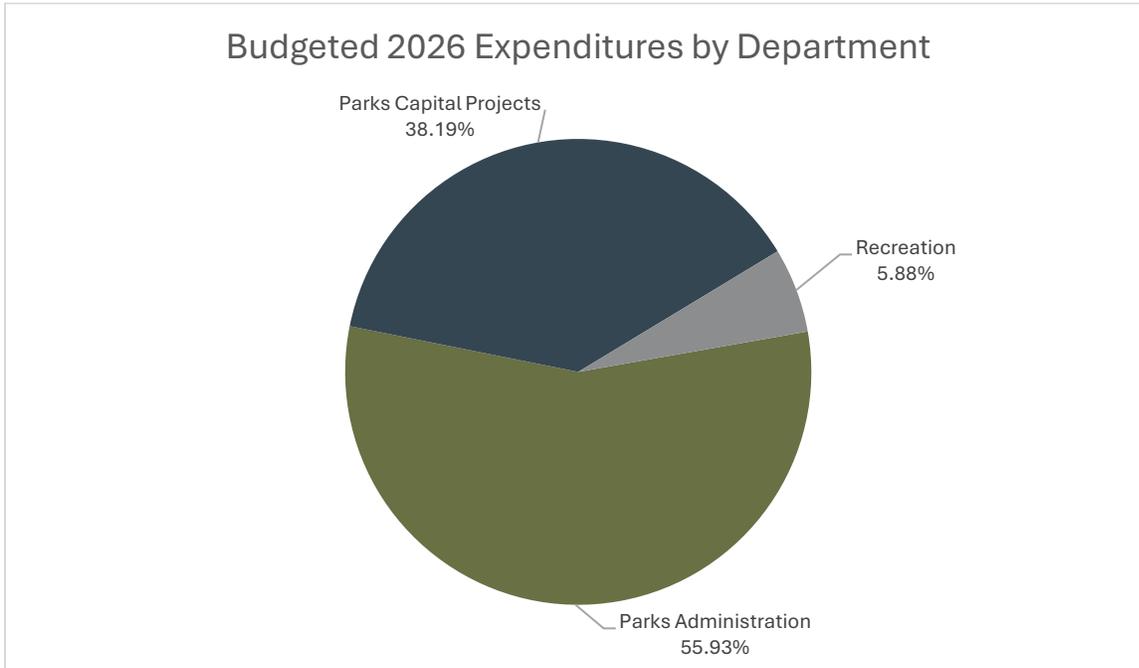
- Book Clubs
- Card Games (euchre, bridge, etc.)
- Daily Chair Exercise
- Health Workshops
- Hobby and Crafts
- Senior Trips
- Table Tennis/Cornhole
- Weekly TCOA Congregate Meal
- Holiday Special Events
- Lifelong Learning Series
- Pancakes and Pajamas
- Quilting and Needlework
- Senior Picnic

Highlights

2025 Saw an increase in health and wellness initiatives as the Department and Sam Corey Senior Center Club prioritized adding these opportunities whenever possible. Special events and trips continue to be in high demand. 2026 Goal development will likely include efforts to increase measures to attract younger senior populations.



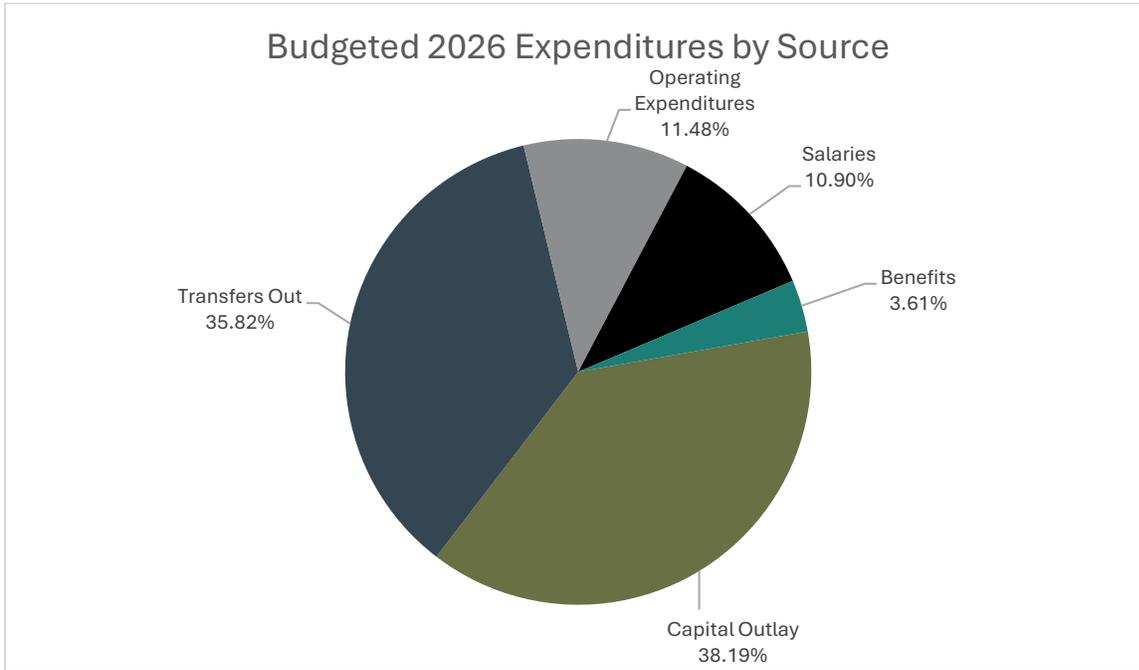
Summary of Expenditures by Department



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Parks Administration	\$854,426.91	\$892,321.95	\$889,855.90	\$1,025,120.71	\$1,031,851.14	\$1,054,233.43
Parks Capital Projects	\$227,559.06	\$781,000.00	\$226,938.55	\$699,985.40	\$1,527,750.00	\$950,000.00
Recreation	\$76,258.82	\$104,500.00	\$104,500.00	\$107,850.00	\$104,500.00	\$104,500.00
Total Expenditures:	\$1,158,244.79	\$1,777,821.95	\$1,221,294.45	\$1,832,956.11	\$2,664,101.14	\$2,108,733.43



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$176,696.94	\$189,700.78	\$189,700.78	\$199,759.10	\$205,619.74	\$211,424.38
Benefits	\$55,865.37	\$60,601.17	\$60,601.17	\$66,218.08	\$67,532.04	\$68,835.72
Operating Expenditures	\$182,836.98	\$200,197.80	\$198,428.51	\$210,413.52	\$208,885.60	\$209,696.91
Capital Outlay	\$225,972.03	\$781,000.00	\$226,241.79	\$699,985.40	\$1,527,750.00	\$950,000.00
Transfers Out	\$516,873.47	\$546,322.20	\$546,322.20	\$656,580.01	\$654,313.76	\$668,776.42
Total Expenditures:	\$1,158,244.79	\$1,777,821.95	\$1,221,294.45	\$1,832,956.11	\$2,664,101.14	\$2,108,733.43



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

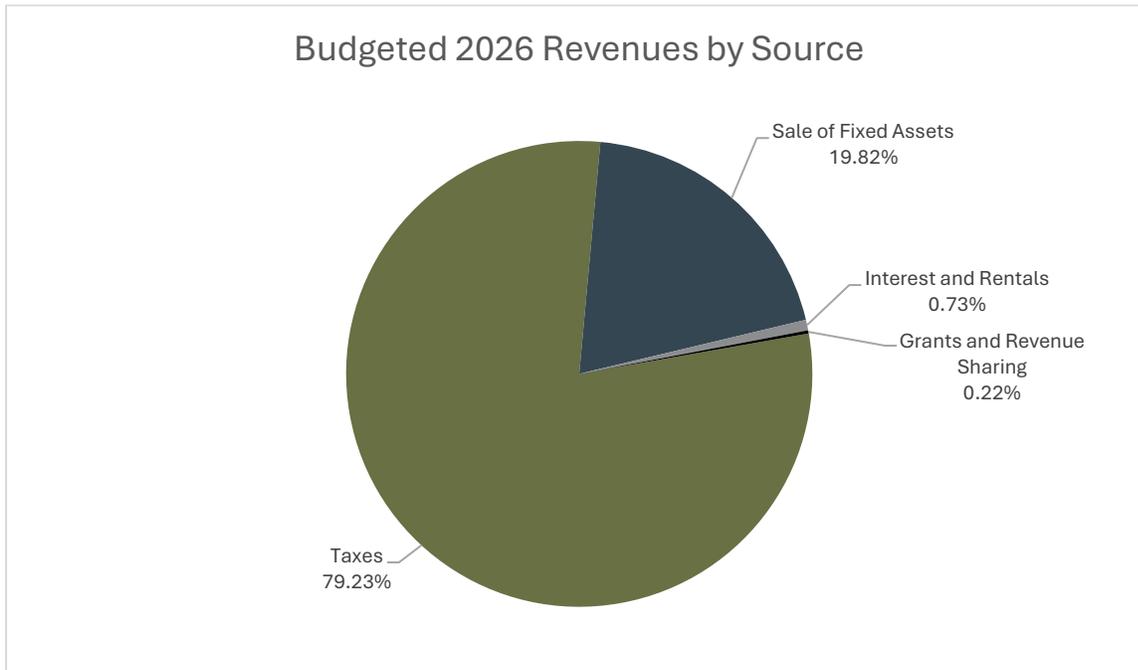
In 2026, we are budgeting \$681,205 for revenue and \$545,145 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$51,558 (8.2%) and expenditures are expected to decrease by \$74,502 (12.0%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$300,035.83	\$70,678.63	\$70,678.63	\$46,808.70	\$182,868.47	\$204,987.94
Revenues						
Taxes	\$492,923.49	\$519,005.23	\$523,873.00	\$539,704.77	\$550,994.47	\$561,972.36
Other Revenue	\$348,219.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,202,039.70
Grants and Revenue Sharing	\$2,866.24	\$1,500.00	\$65,548.06	\$1,500.00	\$1,500.00	\$1,500.00
Sale of Fixed Assets	\$1,170.00	\$0.00	\$0.00	\$135,000.00	\$125,000.00	\$125,000.00
Interest and Rentals	\$13,509.64	\$10,000.00	\$14,406.99	\$5,000.00	\$2,000.00	\$2,000.00
Transfers In	\$66,396.49	\$99,141.47	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$925,085.50	\$629,646.70	\$603,828.05	\$681,204.77	\$679,494.47	\$1,892,512.06
Expenditures						
Operating Expenditures	\$173,561.46	\$263,770.00	\$275,510.00	\$287,270.00	\$319,500.00	\$337,500.00
Capital Outlay	\$828,693.26	\$200,000.00	\$0.00	\$170,000.00	\$250,000.00	\$1,760,000.00
Debt Service	\$152,187.98	\$155,876.70	\$352,187.98	\$87,875.00	\$87,875.00	\$0.00
Total Expenditures:	\$1,154,442.70	\$619,646.70	\$627,697.98	\$545,145.00	\$657,375.00	\$2,097,500.00
Total Revenues Less Expenditures:	(\$229,357.20)	\$10,000.00	(\$23,869.93)	\$136,059.77	\$22,119.47	(\$204,987.94)
Ending Fund Balance:	\$70,678.63	\$80,678.63	\$46,808.70	\$182,868.47	\$204,987.94	\$0.00



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CUR REAL & PERS PROP TAX	211-000.00-403.000	\$490,689.60	\$521,440.13	\$537,604.77	\$548,894.47	\$559,872.36
DELQ TAX	211-000.00-412.000	\$669.66	\$950.00	\$750.00	\$750.00	\$750.00
PYMT IN LIEU OF TAXES	211-000.00-432.000	\$1,130.51	\$1,295.79	\$1,200.00	\$1,200.00	\$1,200.00
IFT TAX REVENUE	211-000.00-437.000	\$373.68	\$137.08	\$100.00	\$100.00	\$100.00
DELINQUENT INTEREST & PENALTY	211-000.00-445.005	\$60.04	\$50.00	\$50.00	\$50.00	\$50.00
Total Taxes:		\$492,923.49	\$523,873.00	\$539,704.77	\$550,994.47	\$561,972.36
Other Revenue						
OTHER FINANCING SOURCE	211-000.00-696.000	\$348,219.64	\$0.00	\$0.00	\$0.00	\$1,202,039.70
Total Interest and Rentals:		\$348,219.64	\$0.00	\$0.00	\$0.00	\$1,202,039.70
Grants and Revenue Sharing						
STATE GRANTS	211-000.00-572.000	\$0.00	\$63,696.80	\$0.00	\$0.00	\$0.00
LOCAL COMMUNITY STABILIZATION	211-000.00-573.000	\$2,866.24	\$1,851.26	\$1,500.00	\$1,500.00	\$1,500.00
Total Grants and Revenue Sharing:		\$2,866.24	\$65,548.06	\$1,500.00	\$1,500.00	\$1,500.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS-GOV	211-000.00-693.000	\$1,170.00	\$0.00	\$135,000.00	\$125,000.00	\$125,000.00
Total Sale of Fixed Assets:		\$1,170.00	\$0.00	\$135,000.00	\$125,000.00	\$125,000.00
Interest and Rentals						
INTEREST	211-000.00-665.000	\$13,509.64	\$14,406.99	\$5,000.00	\$2,000.00	\$2,000.00
Total Interest and Rentals:		\$13,509.64	\$14,406.99	\$5,000.00	\$2,000.00	\$2,000.00
Transfers In						
TRANS IN FROM GEN FUND	211-000.00-699.101	\$66,396.49	\$0.00	\$0.00	\$0.00	\$0.00
Total Transfers In:		\$66,396.49	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue Source:		\$925,085.50	\$603,828.05	\$681,204.77	\$679,494.47	\$1,892,512.06



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 2026 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 2026 budget requests expenditures of \$545,145. This budget reflects capital outlay purchases, equipment and supplies, and a continued systematic replacement and repair of turnout gear. This 2026 budget also includes expenditures to repair and maintain radio equipment, miscellaneous equipment, and fire equipment replacement as needed.

The 2027 forecasted budget is currently suggesting expenditures in the amount of \$657,375, primarily due to the completed recharis process for Medic 211 and the beginning of the recharis process for Medic 214. In 2028, the fire department forecasts expenditures in the amount of \$2,097,500. Due to price increases in commodities and fire equipment, the forecasts are subject to refinement in future budgets but the inclusion of them now helps to plan for the future more effectively.

Resources Generated

Revenues will be received in the amount of \$537,605 from the fire equipment millage. An additional \$143,600 in revenue is expected during 2026 from various other sources.

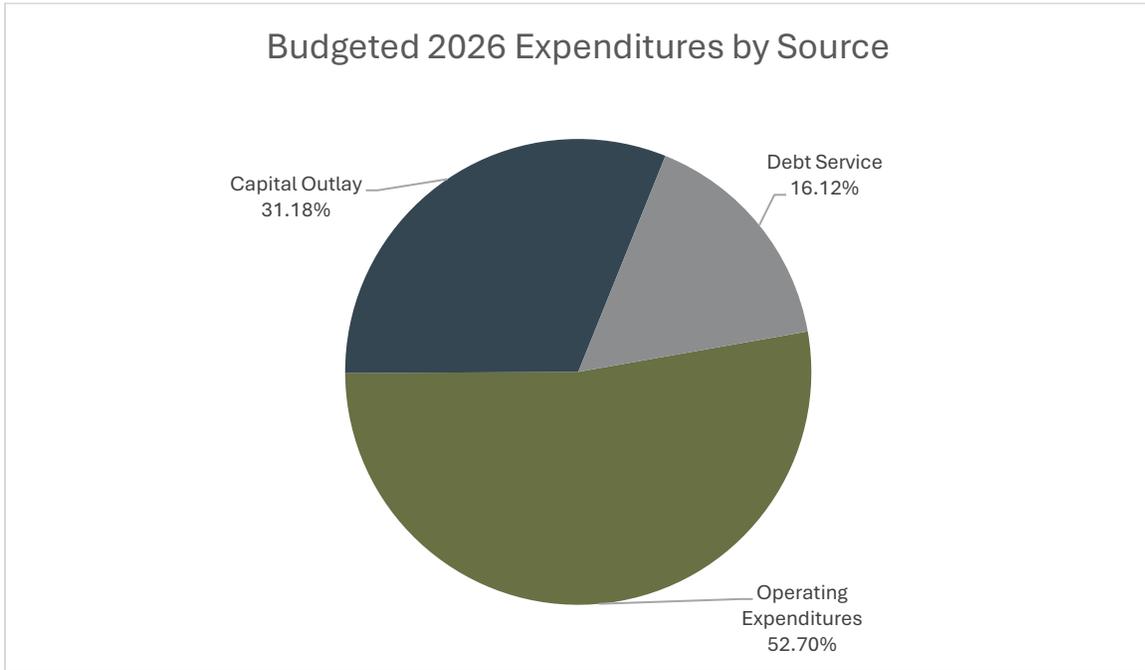


Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
FIRE TURNOUT GEAR MAINT AND REPAIR	211-339.00-734.001	\$7,848.55	\$7,000.00	\$7,000.00	\$7,500.00	\$7,500.00
FIREFIGHTING TURNOUT GEAR	211-339.00-734.002	\$2,811.69	\$35,000.00	\$35,000.00	\$40,000.00	\$45,000.00
COMPUTER EXPENSES	211-339.00-740.010	\$565.81	\$14,000.00	\$16,000.00	\$17,500.00	\$17,500.00
FIRE FIGHTING EQUIP & SUPPLIES	211-339.00-755.000	\$31,696.39	\$27,500.00	\$30,000.00	\$30,000.00	\$35,000.00
MEDICAL SUPPLIES	211-339.00-760.000	\$40,991.64	\$50,000.00	\$52,500.00	\$55,000.00	\$57,500.00
CONTRACTUAL SERVICES	211-339.00-818.000	\$21,859.47	\$49,010.00	\$48,770.00	\$58,500.00	\$58,500.00
RADIO REPAIR & MAINTENANCE	211-339.00-851.000	\$612.12	\$10,000.00	\$15,000.00	\$17,500.00	\$17,500.00
EQUIPMENT MAIN & REPAIR	211-339.00-930.020	\$869.61	\$20,000.00	\$20,000.00	\$25,000.00	\$27,500.00
VEHICLE REPAIR/MAINTENANCE	211-339.00-931.000	\$65,471.44	\$60,000.00	\$60,000.00	\$65,000.00	\$67,500.00
MISCELLANEOUS	211-339.00-956.000	\$834.74	\$3,000.00	\$3,000.00	\$3,500.00	\$4,000.00
CAPITAL OUTLAY	211-339.00-970.000	\$539,168.88	\$0.00	\$0.00	\$0.00	\$0.00
VEHICLES-AMBULANCE	211-339.00-981.020	\$221,429.00	\$0.00	\$90,000.00	\$250,000.00	\$160,000.00
VEHICLES-UTILITY/PICKUPS ETC.	211-339.00-981.030	\$68,095.38	\$0.00	\$80,000.00	\$0.00	\$1,600,000.00
PRINCIPAL	211-906.00-991.000	\$144,899.95	\$338,269.26	\$76,468.00	\$81,982.00	\$0.00
INTEREST	211-906.00-994.000	\$7,288.03	\$13,918.72	\$11,407.00	\$5,893.00	\$0.00
Total Expense Objects:		\$1,154,442.70	\$627,697.98	\$545,145.00	\$657,375.00	\$2,097,500.00



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Operating Expenditures	\$173,561.46	\$263,770.00	\$275,510.00	\$287,270.00	\$319,500.00	\$337,500.00
Capital Outlay	\$828,693.26	\$200,000.00	\$0.00	\$170,000.00	\$250,000.00	\$1,760,000.00
Debt Service	\$152,187.98	\$155,876.70	\$352,187.98	\$87,875.00	\$87,875.00	\$0.00
Total Expenditures:	\$1,154,442.70	\$619,646.70	\$627,697.98	\$545,145.00	\$657,375.00	\$2,097,500.00



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

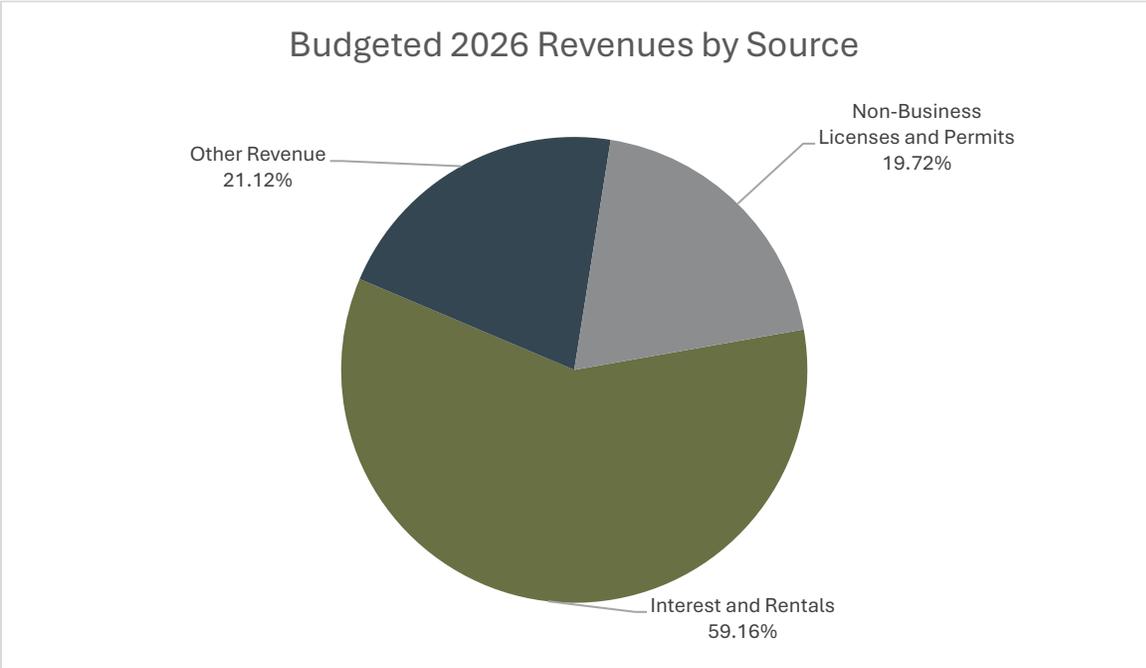
In 2026, we are budgeting \$25,356 for revenue and \$2,658 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$13,140 (34.1%) and expenditures are expected to increase by \$25 (0.9%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$633,671.27	\$678,340.26	\$678,340.26	\$713,541.31	\$736,239.52	\$753,925.25
Revenues						
Other Revenue	\$6,005.97	\$1,000.00	\$5,717.08	\$5,355.71	\$5,355.73	\$2,445.43
Non-Business Licenses and Permits	\$7,750.00	\$20,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Interest and Rentals	\$33,262.02	\$17,496.00	\$27,116.47	\$15,000.00	\$10,000.00	\$10,000.00
Total Revenues:	\$47,017.99	\$38,496.00	\$37,833.55	\$25,355.71	\$20,355.73	\$17,445.43
Expenditures						
Operating Expenditures	\$2,349.00	\$2,632.50	\$2,632.50	\$2,657.50	\$2,670.00	\$2,690.00
Total Expenditures:	\$2,349.00	\$2,632.50	\$2,632.50	\$2,657.50	\$2,670.00	\$2,690.00
Total Revenues Less Expenditures:	\$44,668.99	\$35,863.50	\$35,201.05	\$22,698.21	\$17,685.73	\$14,755.43
Ending Fund Balance:	\$678,340.26	\$714,203.76	\$713,541.31	\$736,239.52	\$753,925.25	\$768,680.68



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Other Revenue						
SPECIAL ASSESSMT PAYMENTS	225-000.00-452.000	\$4,311.11	\$4,237.78	\$4,088.30	\$4,292.73	\$1,597.07
SPECIAL ASSM PYMTS-INTEREST	225-000.00-452.010	\$1,694.86	\$1,479.30	\$1,267.41	\$1,063.00	\$848.36
Total Other Revenue:		\$6,005.97	\$5,717.08	\$5,355.71	\$5,355.73	\$2,445.43
Non-Business Licenses and Permits						
WATER IMPROVEMENT REVENUE	225-000.00-630.000	\$7,750.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Non-Business Licenses and Permits:		\$7,750.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Interest and Rentals						
INTEREST	225-000.00-665.000	\$33,262.02	\$27,116.47	\$15,000.00	\$10,000.00	\$10,000.00
Total Interest and Rentals:		\$33,262.02	\$27,116.47	\$15,000.00	\$10,000.00	\$10,000.00
Total Revenue Source:		\$47,017.99	\$37,833.55	\$25,355.71	\$20,355.73	\$17,445.43



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 2026 Goals

Participate with the Lansing Board of Water and Light in the orderly extension/looping of the public water system.

Resources Needed

The attached 2026 budget shows expenditures of \$2,658 and expected revenues of \$25,356, increasing fund balance by \$22,698 to \$736,240. The 2027 and 2028 forecasts are budgeted for \$2,670 and \$2,690, respectively. These funds will cover the Ground Management Board membership and a modest amount toward legal fees.

Resources Generated

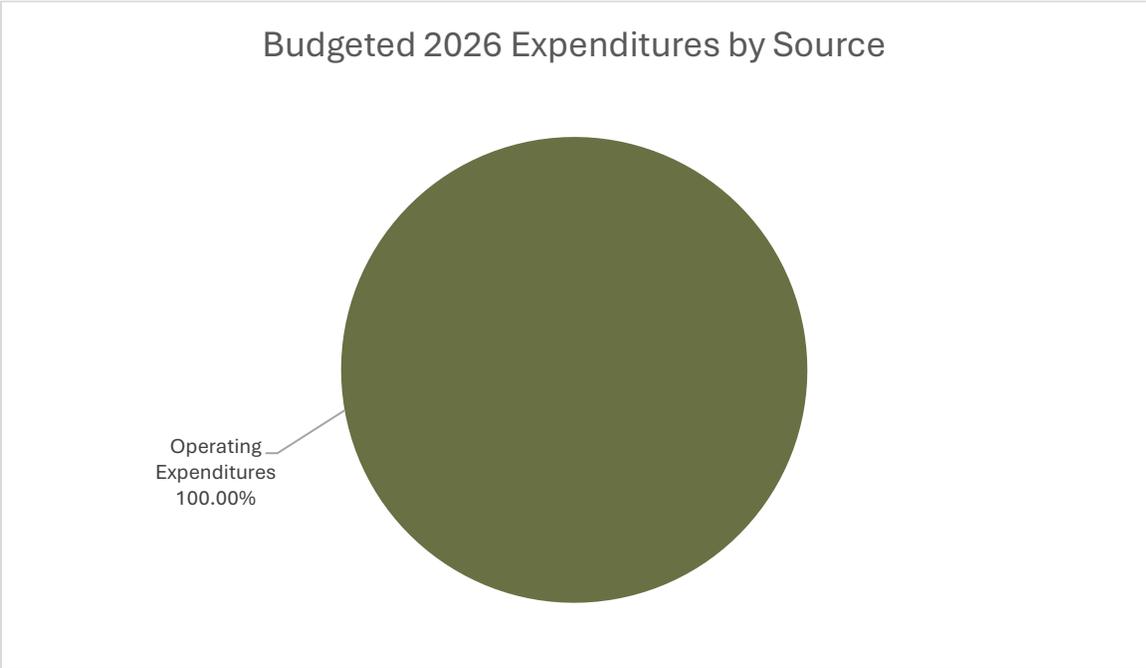
Revenues for 2026 include expected connection fees and special assessment payments. Forecasted revenues for 2027 are estimated at \$20,356 and 2028 are estimated at \$17,445, primarily from water connection fees.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
LEGAL FEES	225-536.00-801.000	\$0.00	\$257.50	\$257.50	\$270.00	\$290.00
MEMBERSHIPS,DUES,SUBS	225-536.00-802.000	\$2,349.00	\$2,375.00	\$2,400.00	\$2,400.00	\$2,400.00
Total Expense Objects:		\$2,349.00	\$2,632.50	\$2,657.50	\$2,670.00	\$2,690.00



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Operating Expenditures	\$2,349.00	\$2,632.50	\$2,632.50	\$2,657.50	\$2,670.00	\$2,690.00
Total Expenditures:	\$2,349.00	\$2,632.50	\$2,632.50	\$2,657.50	\$2,670.00	\$2,690.00



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

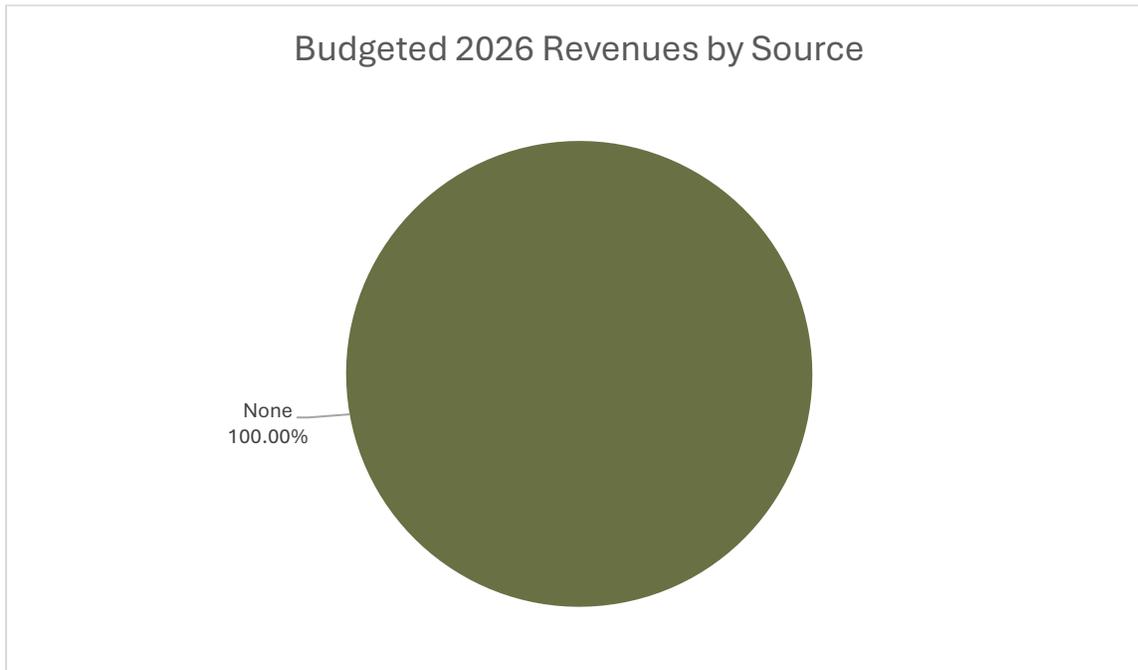
In 2026, we are budgeting \$0 for revenue and \$0 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$4,100,188 (100.0%) and expenditures are expected to decrease by \$9,000,000 (100.0%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$471,574.52	\$548,637.33	\$548,637.33	\$0.00	\$0.00	\$0.00
Revenues						
Grants and Revenue Sharing	\$0.00	\$3,750,000.00	\$7,500,000.00	\$0.00	\$0.00	\$0.00
Interest and Rentals	\$30,358.85	\$20,000.00	\$6,202.24	\$0.00	\$0.00	\$0.00
Transfers In	\$2,107,505.75	\$330,188.44	\$370,922.07	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,137,864.60	\$4,100,188.44	\$7,877,124.31	\$0.00	\$0.00	\$0.00
Expenditures						
Capital Outlay	\$2,060,801.79	\$9,000,000.00	\$8,425,761.64	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,060,801.79	\$9,000,000.00	\$8,425,761.64	\$0.00	\$0.00	\$0.00
Total Revenues	\$77,062.81	(\$4,899,811.56)	(\$548,637.33)	\$0.00	\$0.00	\$0.00
Less Expenditures:						
Ending Fund Balance:	\$548,637.33	(\$4,351,174.23)	\$0.00	\$0.00	\$0.00	\$0.00



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Grants and Revenue Sharing						
State Grant	409-000.00-572.000	\$0.00	\$7,500,000.00	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$0.00	\$7,500,000.00	\$0.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	409-000.00-665.000	\$30,358.85	\$6,202.24	\$0.00	\$0.00	\$0.00
Total Interest and Rentals:		\$30,358.85	\$6,202.24	\$0.00	\$0.00	\$0.00
Transfers In						
TRANS IN FROM GEN FUND	409-000.00-699.101	\$2,107,505.75	\$370,922.07	\$0.00	\$0.00	\$0.00
Total Transfers In:		\$2,107,505.75	\$370,922.07	\$0.00	\$0.00	\$0.00
Total Revenue Source:		\$2,137,864.60	\$7,877,124.31	\$0.00	\$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

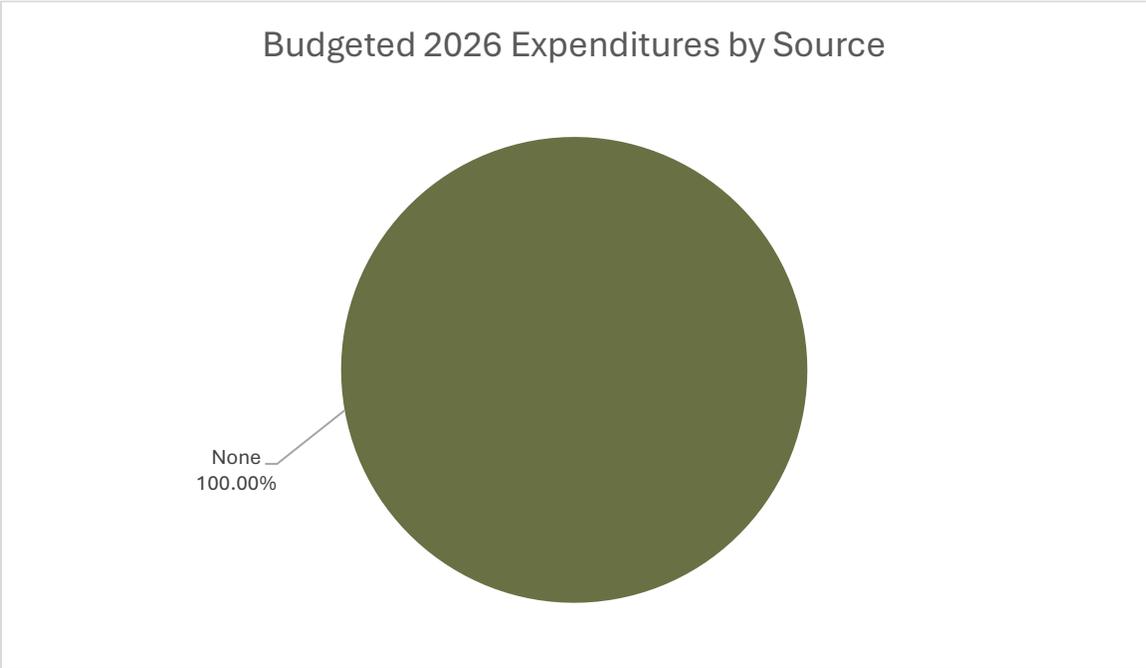
With the conclusion of Delhi Township's Fire Station renovation project expected in 2025, there are currently no plans to begin another capital project in this fund in the budgeted 2026 or forecasted 2027-2028 years.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
HAYHOE TRAIL	409-902.00-971.144	\$637,338.91	\$0.00	\$0.00	\$0.00	\$0.00
FIRE DEPARTMENT RENOVATION	409-902.00-971.145	\$1,418,057.96	\$8,405,761.64	\$0.00	\$0.00	\$0.00
FIRE DEPARTMENT RENOVATION OPERATIONAL	409-902.00-971.146	\$5,404.92	\$20,000.00	\$0.00	\$0.00	\$0.00
Total Expense Objects:		\$2,060,801.79	\$8,425,761.64	\$0.00	\$0.00	\$0.00



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Capital Outlay	\$2,060,801.79	\$9,000,000.00	\$8,425,761.64	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,060,801.79	\$9,000,000.00	\$8,425,761.64	\$0.00	\$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

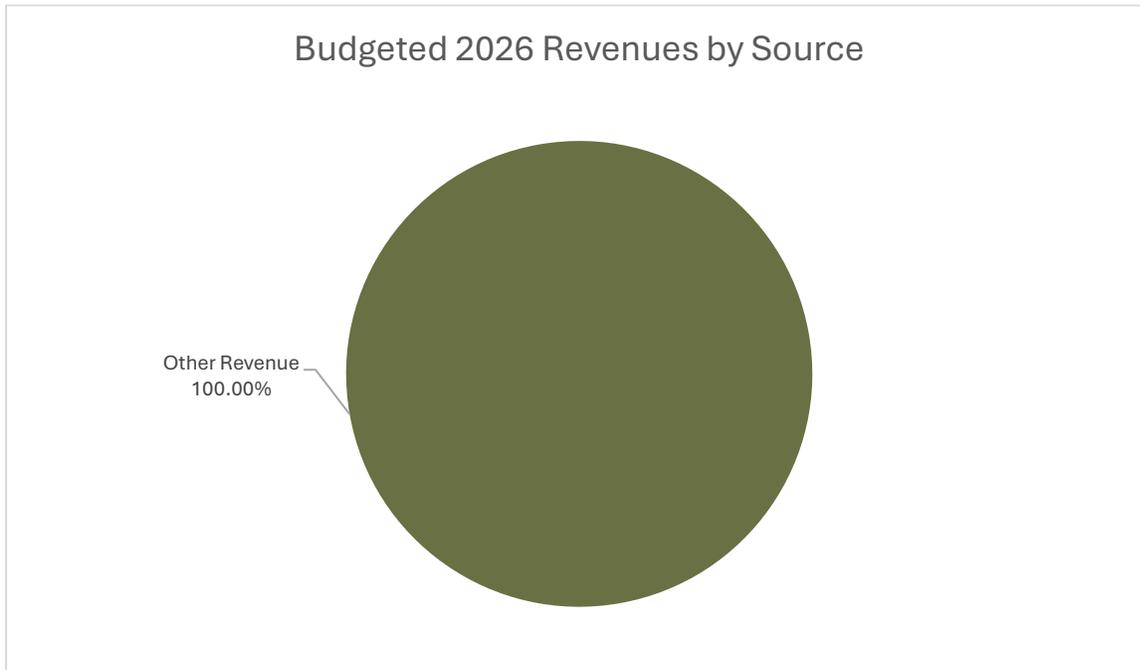
In 2026, we are budgeting \$38,663 for revenue and \$29,615 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$3 (0.0%) and expenditures are expected to decrease by \$710 (2.3%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$96,535.40	\$84,097.60	\$84,097.60	\$92,435.19	\$101,482.78	\$111,240.37
Revenues						
Other Revenue	\$18,597.20	\$38,660.00	\$38,662.59	\$38,662.59	\$38,662.59	\$38,662.59
Total Revenues:	\$18,597.20	\$38,660.00	\$38,662.59	\$38,662.59	\$38,662.59	\$38,662.59
Expenditures						
Debt Service	\$31,035.00	\$30,325.00	\$30,325.00	\$29,615.00	\$28,905.00	\$28,195.00
Total Expenditures:	\$31,035.00	\$30,325.00	\$30,325.00	\$29,615.00	\$28,905.00	\$28,195.00
Total Revenues Less Expenditures:	(\$12,437.80)	\$8,335.00	\$8,337.59	\$9,047.59	\$9,757.59	\$10,467.59
Ending Fund Balance:	\$84,097.60	\$92,432.60	\$92,435.19	\$101,482.78	\$111,240.37	\$121,707.96



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Other Revenue						
SPECIAL ASSESSMT PAYMENTS	852-000.00-452.000	\$13,757.14	\$29,699.22	\$30,839.23	\$32,023.43	\$33,253.44
SPECIAL ASSM PYMTS-INTEREST	852-000.00-452.010	\$4,840.06	\$8,963.37	\$7,823.36	\$6,639.16	\$5,409.15
Total Other Revenue:		\$18,597.20	\$38,662.59	\$38,662.59	\$38,662.59	\$38,662.59
Total Revenue Source:		\$18,597.20	\$38,662.59	\$38,662.59	\$38,662.59	\$38,662.59



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 2026 budget shows expenditures of \$29,615. The 2027 and 2028 forecasts of \$28,905 and \$28,195 are for the bond payments.

Resources Generated

We expect revenues of \$38,663 for 2026. This revenue is from special assessment payments. Forecasted revenues for both 2027 and 2028 are also estimated at \$38,663.

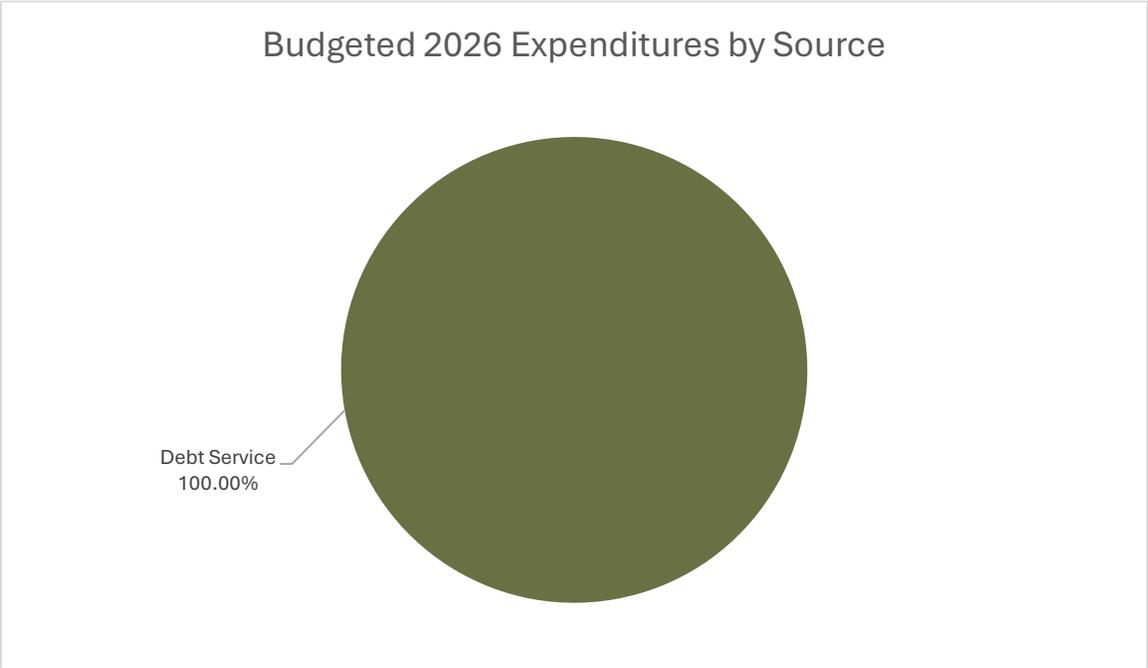
Overall, in 2026, we expect to increase the fund balance by \$9,048 to \$101,483.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 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	\$6,035.00	\$5,325.00	\$4,615.00	\$3,905.00	\$3,195.00
Total Expense Objects:		\$31,035.00	\$30,325.00	\$29,615.00	\$28,905.00	\$28,195.00



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Debt Service	\$31,035.00	\$30,325.00	\$30,325.00	\$29,615.00	\$28,905.00	\$28,195.00
Total Expenditures:	\$31,035.00	\$30,325.00	\$30,325.00	\$29,615.00	\$28,905.00	\$28,195.00



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

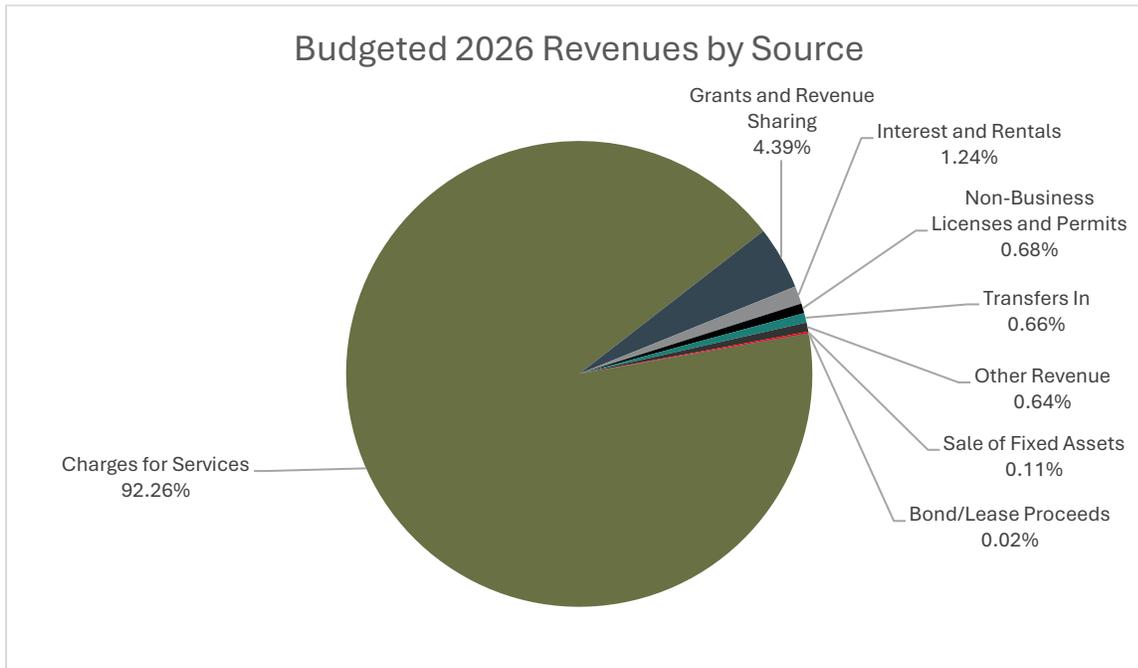
In 2026, we are budgeting \$9,157,825 for revenue and \$12,328,478 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$836,892 (8.4%) and expenditures are expected to decrease by \$1,392,217 (10.1%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$42,215,373.96	\$46,429,675.27	\$46,429,675.27	\$40,894,451.63	\$37,723,798.47	\$34,742,605.80
Revenues						
Other Revenue	\$439,929.07	\$67,350.00	\$59,050.00	\$58,350.00	\$59,370.00	\$60,410.00
Non-Business Licenses and Permits	\$70,850.00	\$87,400.00	\$63,350.00	\$62,500.00	\$64,380.00	\$66,310.00
Grants and Revenue Sharing	\$2,570,105.40	\$1,341,787.18	\$21,445.41	\$402,160.44	\$15,823.79	\$2,182,893.46
Charges for Services	\$8,175,574.54	\$8,230,460.00	\$8,212,700.00	\$8,449,450.00	\$8,702,788.30	\$8,963,722.35
Sale of Fixed Assets	\$3,915.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Interest and Rentals	\$445,849.21	\$161,838.00	\$239,969.67	\$113,165.00	\$88,165.00	\$63,165.00
Bond/Lease Proceeds	\$1,679.84	\$1,679.84	\$1,679.84	\$1,679.84	\$5,511,679.84	\$1,679.84
Transfers In	\$70,534.08	\$104,202.24	\$109,884.81	\$60,520.00	\$68,120.47	\$64,710.00
Total Revenues:	\$11,778,437.14	\$9,994,717.26	\$8,708,079.73	\$9,157,825.28	\$14,510,327.40	\$11,402,890.65
Expenditures						
Salaries	\$1,329,225.34	\$1,551,015.52	\$1,550,168.40	\$1,598,737.75	\$1,658,660.48	\$1,720,262.72
Benefits	\$567,608.14	\$711,312.33	\$715,247.52	\$778,763.36	\$790,306.66	\$802,134.50
Operating Expenditures	\$1,952,606.00	\$2,807,195.10	\$2,841,213.78	\$2,920,303.38	\$3,313,916.79	\$3,495,518.93
Capital Outlay	\$0.00	\$5,647,601.00	\$6,153,609.51	\$4,367,000.00	\$8,335,000.00	\$2,105,000.00
Depreciation and Amortization	\$2,923,073.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$388,272.96	\$2,582,551.04	\$2,562,044.16	\$2,192,683.58	\$2,909,152.04	\$2,909,912.86
Transfers Out	\$403,350.00	\$421,020.00	\$421,020.00	\$470,990.37	\$484,484.10	\$498,390.27
Total Expenditures:	\$7,564,135.83	\$13,720,694.99	\$14,243,303.37	\$12,328,478.44	\$17,491,520.07	\$11,531,219.28
Total Revenues Less Expenditures:	\$4,214,301.31	(\$3,725,977.73)	(\$5,535,223.64)	(\$3,170,653.16)	(\$2,981,192.67)	(\$128,328.63)
Ending Fund Balance:	\$46,429,675.27	\$42,703,697.54	\$40,894,451.63	\$37,723,798.47	\$34,742,605.80	\$34,614,277.17



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Other Revenue						
CAPITAL CONTRIBUTIONS	590-000.00-674.000	\$246,320.26	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	590-000.00-677.000	\$13,122.97	\$8,050.00	\$7,350.00	\$7,350.00	\$7,350.00
REFUNDS / REBATE / REIMBURSEMENTS	590-000.00-687.000	\$180,485.84	\$51,000.00	\$51,000.00	\$52,020.00	\$53,060.00
Total Other Revenue:		\$439,929.07	\$59,050.00	\$58,350.00	\$59,370.00	\$60,410.00
Non-Business Licenses and Permits						
SEWER PERMITS/FEES	590-000.00-605.000	\$70,850.00	\$63,350.00	\$62,500.00	\$64,380.00	\$66,310.00
Total Non-Business Licenses and Permits:		\$70,850.00	\$63,350.00	\$62,500.00	\$64,380.00	\$66,310.00
Grants and Revenue Sharing						
FEDERAL GRANTS	590-000.00-503.000	\$2,224,075.16	\$21,445.41	\$402,160.44	\$15,823.79	\$2,182,893.46
STATE GRANTS	590-000.00-572.000	\$346,030.24	\$0.00	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$2,570,105.40	\$21,445.41	\$402,160.44	\$15,823.79	\$2,182,893.46
Charges for Service						
SEWER USER CHARGES	590-000.00-607.000	\$4,935,685.04	\$4,890,880.00	\$5,028,610.00	\$5,179,468.30	\$5,334,852.35
BASIC SERVICE CHARGE	590-000.00-609.000	\$3,176,582.86	\$3,257,280.00	\$3,354,580.00	\$3,455,220.00	\$3,558,880.00
INDUSTRIAL PRETREATMENT CHARGE	590-000.00-613.000	\$57,869.14	\$59,540.00	\$61,260.00	\$63,100.00	\$64,990.00
YARD WASTE / LEAF BAG DISPOSAL REVENUE	590-000.00-617.000	\$5,437.50	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Total Charges for Services:		\$8,175,574.54	\$8,212,700.00	\$8,449,450.00	\$8,702,788.30	\$8,963,722.35
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS	590-000.00-673.000	\$3,915.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Total Sale of Fixed Assets:		\$3,915.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Interest and Rentals						
INTEREST	590-000.00-665.000	\$398,643.42	\$226,804.67	\$100,000.00	\$75,000.00	\$50,000.00
SPEC ASST INTEREST	590-000.00-665.080	\$391.29	\$400.00	\$400.00	\$400.00	\$400.00
INVESTMENT GAINS & LOSSES	590-000.00-669.000	\$46,814.50	\$0.00	\$0.00	\$0.00	\$0.00
RENTAL OF FARMLAND	590-000.00-670.000	\$0.00	\$12,765.00	\$12,765.00	\$12,765.00	\$12,765.00
Total Interest and Rentals:		\$445,849.21	\$239,969.67	\$113,165.00	\$88,165.00	\$63,165.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Bond/Lease Proceeds						
BOND PROCEEDS*	<i>Budget Purpose Only</i>	\$0.00	\$0.00	\$0.00	\$5,510,000.00	\$0.00
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	\$5,511,679.84	\$1,679.84
Transfers In						
TRANSFER IN	590-000.00-699.001	\$18,000.00	\$33,642.24	\$0.00	\$5,540.47	\$0.00
XFER IN FROM GEN FUND: STORMWATER ALLOC	590-000.00-699.130	\$52,534.08	\$76,242.57	\$60,520.00	\$62,580.00	\$64,710.00
Total Transfers In:		\$70,534.08	\$109,884.81	\$60,520.00	\$68,120.47	\$64,710.00
Total Revenue Source:		\$11,778,437.14	\$8,708,079.73	\$9,157,825.28	\$14,510,327.40	\$11,402,890.65



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 \$51,000.

Sewer Permit Fees

The discounted fee for connecting a residence to the sewer system is \$4,200 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 \$7.40, which is charged per 100 cubic feet (ccf) of usage. In addition, this account also includes penalties revenue received from city of Lansing customers. \$7.40 represents an increase of 2.8% from \$7.20 (rounded up or down to the nearest dime).

Basic Service Charge

The base service charge is \$21.40 per residential equivalent (RE) per month. \$21.40 represents an increase of 2.9% from \$20.80 (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 2.9% from 2025 to 2026.

Interest on Deposit and Investment

The estimate of \$100,000 for 2026 is based on projected interest on the Sewer Fund savings.

Rental of Farmland

In 2026, the Township's 92.5 acres of farmland will rent at \$138 per acre for a total of \$12,765.



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 2026 budget requests expenditures of \$715,465, an increase of \$62,619 (+9.6%) from 2025 projected. These increases are due to insurance, retiree benefits, and cost allocation paid to the General Fund.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 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	\$5,329.48	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
OFFICE SUPPLIES	590-548.00-726.000	\$158.27	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
COMPUTER EXPENSE	590-548.00-740.010	\$3,064.05	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
LEGAL FEES	590-548.00-801.000	\$18,000.00	\$25,095.00	\$26,350.00	\$27,670.00	\$29,060.00
POSTAGE	590-548.00-803.000	\$36,735.62	\$44,870.00	\$47,120.00	\$49,480.00	\$51,960.00
AUDIT FEES	590-548.00-807.000	\$9,750.00	\$9,950.00	\$10,250.00	\$10,560.00	\$10,880.00
INSURANCE & BONDS	590-548.00-810.000	\$79,581.05	\$82,000.00	\$84,460.00	\$87,000.00	\$89,610.00
CONTRACTUAL SERVICES	590-548.00-818.000	\$25,690.22	\$35,850.00	\$39,570.00	\$40,760.00	\$41,990.00
RETIREE'S BENEFITS	590-548.00-874.000	(\$488,900.47)	\$17,910.72	\$20,574.72	\$21,006.79	\$21,426.93
PUBLISHING/LEGAL NOTICES	590-548.00-902.000	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
MISCELLANEOUS	590-548.00-956.000	\$400.32	\$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	\$403,350.00	\$421,020.00	\$470,990.37	\$484,484.10	\$498,390.27
Total Expense Objects:		\$93,158.54	\$652,845.72	\$715,465.09	\$737,110.89	\$759,467.20



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 2026 Goals

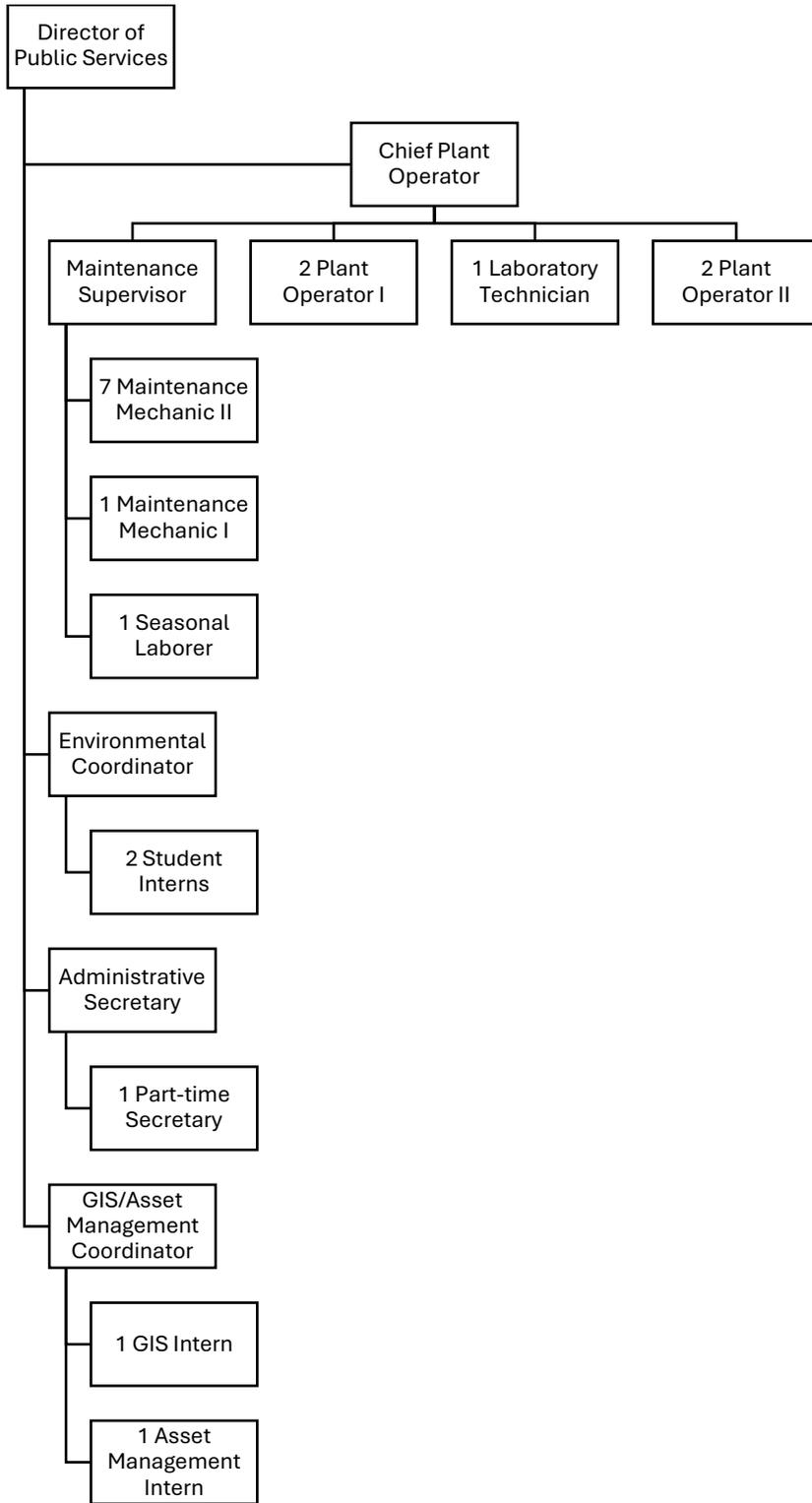
1. Replace lift station service vehicle
2. Concrete repairs
3. Continue sludge pump replacements
4. Replace an aeration blower
5. Install screening at Lift Station D
6. Upgrade camera truck
7. Replace outdated Programmable Logic Controllers
8. Replace push camera
9. Rehab tertiary pump 3
10. Re-pipe drying bed 6
11. Road repair/replacements

Resources Needed

The attached year 2026 budget requests expenditures of \$6,845,330, a decrease of \$200,332 (-2.8%) from the 2025 projected budget. Decreases are due to capital purchases. The 2027 forecast projects an overall increase of 5.2% over 2026 and the 2028 forecast estimates a decrease of 11.5% over 2027.



Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
SALARIES	590-558.00-703.000	\$1,208,314.93	\$1,330,938.75	\$1,356,832.11	\$1,404,680.48	\$1,453,613.72
PART TIME HELP	590-558.00-703.005	\$19,586.01	\$88,727.37	\$104,530.22	\$109,760.00	\$115,248.00
OVERTIME	590-558.00-703.010	\$101,324.40	\$129,902.28	\$136,775.42	\$143,620.00	\$150,801.00
SOCIAL SECURITY/MEDICARE	590-558.00-715.000	\$96,800.86	\$119,960.29	\$123,997.14	\$128,581.24	\$133,293.81
HEALTH INSURANCE	590-558.00-716.000	\$286,192.73	\$372,314.35	\$427,100.00	\$427,100.00	\$427,100.00
DENTAL INSURANCE	590-558.00-716.010	\$14,115.57	\$16,172.04	\$16,813.20	\$16,813.20	\$16,813.20
LIFE INSURANCE	590-558.00-717.000	\$5,949.94	\$6,967.48	\$7,109.47	\$7,109.47	\$7,109.47
PENSION CONTRIBUTION	590-558.00-718.000	\$142,621.13	\$164,949.90	\$168,311.22	\$174,253.48	\$180,330.18
DISABILITY INSURANCE	590-558.00-719.000	\$9,888.98	\$11,744.43	\$11,983.76	\$12,406.85	\$12,839.51
WORKERS COMP	590-558.00-724.000	\$6,709.45	\$17,089.03	\$17,398.57	\$17,992.42	\$18,598.33
OFFICE SUPPLIES	590-558.00-726.000	\$6,675.72	\$8,000.00	\$8,240.00	\$8,410.00	\$8,830.50
CERTIFICATION	590-558.00-728.000	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
GASOLINE	590-558.00-730.000	\$28,335.65	\$30,000.00	\$38,000.00	\$39,900.00	\$41,895.00
DIESEL FUEL FOR GENERATOR	590-558.00-732.000	\$1,640.74	\$6,520.00	\$6,520.00	\$6,850.00	\$7,192.50
UNIFORMS	590-558.00-734.000	\$10,497.47	\$15,000.00	\$15,440.00	\$15,830.00	\$16,621.50
COMPUTER EXPENSES	590-558.00-740.010	\$49,086.06	\$62,956.50	\$85,734.31	\$79,630.00	\$83,611.50
OTHER OPERATING EXPENSES	590-558.00-741.000	\$24,205.47	\$36,000.00	\$30,730.00	\$31,500.00	\$33,075.00
LABORATORY SUPPLIES	590-558.00-742.000	\$56,504.27	\$61,120.00	\$62,890.00	\$66,040.00	\$69,342.00
TREATMENT CHEMICALS	590-558.00-743.000	\$326,712.70	\$583,080.00	\$594,150.00	\$623,860.00	\$655,053.00
OFF-SITE LAB TESTING	590-558.00-745.000	\$21,359.55	\$36,850.00	\$37,920.00	\$38,870.00	\$40,813.50
SAFETY EQUIPMENT AND SUPPLIES	590-558.00-775.003	\$21,997.24	\$17,500.00	\$18,010.00	\$18,470.00	\$19,393.50
ENGINEERING SERVICES	590-558.00-805.000	\$75,808.73	\$95,000.00	\$105,000.00	\$107,630.00	\$113,011.50
CONTRACTUAL SERVICES	590-558.00-818.000	\$7,741.92	\$9,730.00	\$10,020.00	\$10,280.00	\$10,794.00
LAND APPLICATION	590-558.00-818.220	\$78,281.85	\$159,680.00	\$164,300.00	\$172,520.00	\$181,146.00
SOLID WASTE DISPOSAL	590-558.00-818.225	\$34,139.25	\$33,850.00	\$34,830.00	\$36,580.00	\$38,409.00
UTILITY NETWORK COMMUNICATIONS	590-558.00-852.000	\$183,656.69	\$198,200.00	\$191,580.00	\$201,160.00	\$231,018.00
TELEPHONE/COMMUNICATIONS	590-558.00-853.000	\$25,796.31	\$30,450.00	\$31,330.00	\$32,900.00	\$34,545.00
MILEAGE	590-558.00-870.000	\$892.51	\$1,500.00	\$2,000.00	\$2,100.00	\$2,205.00
COMMUNITY OUTREACH PROGRAMS	590-558.00-880.000	\$23,840.17	\$31,600.00	\$32,520.00	\$34,150.00	\$35,857.50
UTILITIES - WATER	590-558.00-921.030	\$19,728.89	\$32,640.00	\$34,272.00	\$35,990.00	\$37,789.50
UTILITIES - SEWER	590-558.00-921.035	\$2,382.45	\$2,853.82	\$2,936.30	\$3,030.00	\$3,181.50
UTILITIES - ELECTRIC	590-558.00-921.040	\$273,470.16	\$290,125.00	\$304,640.00	\$319,880.00	\$335,874.00
UTILITIES - GAS	590-558.00-921.045	\$45,175.77	\$93,340.00	\$98,010.00	\$102,920.00	\$108,066.00
REGULATORY FEES	590-558.00-928.000	\$12,132.16	\$12,455.00	\$13,160.22	\$13,820.00	\$14,511.00
BUILDING MAINTENANCE & REPAIRS	590-558.00-930.000	\$8,626.73	\$20,200.00	\$15,000.00	\$15,380.00	\$16,149.00
REPAIRS & MAINTENANCE - L.S.	590-558.00-930.015	\$179,362.19	\$127,230.00	\$133,300.00	\$139,970.00	\$146,968.50
REPAIRS & MAINTENANCE - C.S.	590-558.00-930.016	\$60,163.37	\$88,770.00	\$91,340.00	\$95,910.00	\$100,705.50
EQUIPMENT MAIN & REPAIR	590-558.00-930.020	\$207,437.17	\$203,000.00	\$211,523.00	\$222,100.00	\$233,205.00
BLDG MAIN & REPAIR- CONTRACTED	590-558.00-930.040	\$226,638.13	\$111,650.00	\$99,599.69	\$304,080.00	\$319,284.00
EQUIPMENT MAIN/REPR- CONTRACTED	590-558.00-930.050	\$212,388.86	\$151,500.00	\$142,832.35	\$218,230.00	\$229,141.50
VEHICLE REPAIR/MAINTENANCE	590-558.00-931.000	\$5,113.58	\$11,800.00	\$11,800.00	\$12,390.00	\$13,009.50
MISCELLANEOUS	590-558.00-956.000	\$4,249.02	\$5,200.00	\$5,200.00	\$5,460.00	\$5,733.00
EDUCATION & TRAINING	590-558.00-960.000	\$23,445.68	\$32,963.74	\$33,714.09	\$35,400.00	\$37,170.00
EDUCATION & TRAIN-SAFETY PGM.	590-558.00-960.015	\$6,888.02	\$11,374.00	\$11,950.00	\$12,550.00	\$13,177.50
TWP PROP-DRAIN/TAX/SAD	590-558.00-962.000	\$2,852.46	\$3,000.00	\$3,086.70	\$3,250.00	\$3,412.50
CAPITAL OUTLAY	590-558.00-970.000	\$0.00	\$2,170,857.66	\$1,792,000.00	\$1,690,000.00	\$615,000.00
Total Expense Objects:		\$4,159,630.94	\$7,045,661.64	\$6,845,329.77	\$7,200,257.14	\$6,371,839.22



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 Asset 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 679,805 feet of sanitary sewer.

Year 2026 Goals

Construct:

- Complete grit improvements
- Begin construction of gas storage
- Design generator interconnection and replacement
- Design Evoqua
- Design POTW barn replacement
- Repair thermophilic digester lid

Resources Needed

The attached year 2026 budget requests expenditures of \$2,575,000. 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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
Grit Improvements	590-578.01-986.341	\$0.00	\$311,000.00	\$1,110,000.00	\$0.00	\$0.00
Evoqua Cover Replacement	590-578.01-986.342	\$0.00	\$0.00	\$110,000.00	\$900,000.00	\$0.00
Honeywell Security and Fire System	590-578.01-986.350	\$0.00	\$46,283.00	\$0.00	\$0.00	\$0.00
Solids Handling Building	590-578.01-986.355	\$0.00	\$284,000.00	\$0.00	\$0.00	\$0.00
Vergey Solar Panels	590-578.01-986.358	\$0.00	\$504,268.85	\$0.00	\$0.00	\$0.00
Sludge Dewatering	590-578.01-986.359	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00
Concentrated Waste Handling	590-578.01-986.361	\$0.00	\$560,000.00	\$0.00	\$0.00	\$0.00
Combined Heat and Power (Biogas Utilization)	590-578.01-986.363	\$0.00	\$1,620,000.00	\$0.00	\$0.00	\$0.00
Biogas Storage	590-578.01-986.366	\$0.00	\$50,000.00	\$500,000.00	\$600,000.00	\$0.00
Generator Interconnection	590-578.01-986.367	\$0.00	\$0.00	\$250,000.00	\$3,250,000.00	\$0.00
Feed Sequencing Tank Cover Rehab	590-578.01-986.369	\$0.00	\$7,200.00	\$0.00	\$0.00	\$0.00
Barn Replacement	590-578.01-986.370	\$0.00	\$0.00	\$105,000.00	\$1,395,000.00	\$0.00
Dissolved Air Flotation Unit	590-578.01-986.372	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00
Pinetree Road Forcemain replace	590-578.01-986.373	\$0.00	\$0.00	\$0.00	\$0.00	\$140,000.00
Thermo Tank 1 rehab	590-578.01-986.374	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00
Thermo Tank 2 rehab	590-578.01-986.375	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Inner Urban Sewer replacement	590-578.01-986.376	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00
Total Expense Objects:		\$0.00	\$3,982,751.85	\$2,575,000.00	\$6,645,000.00	\$1,490,000.00



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

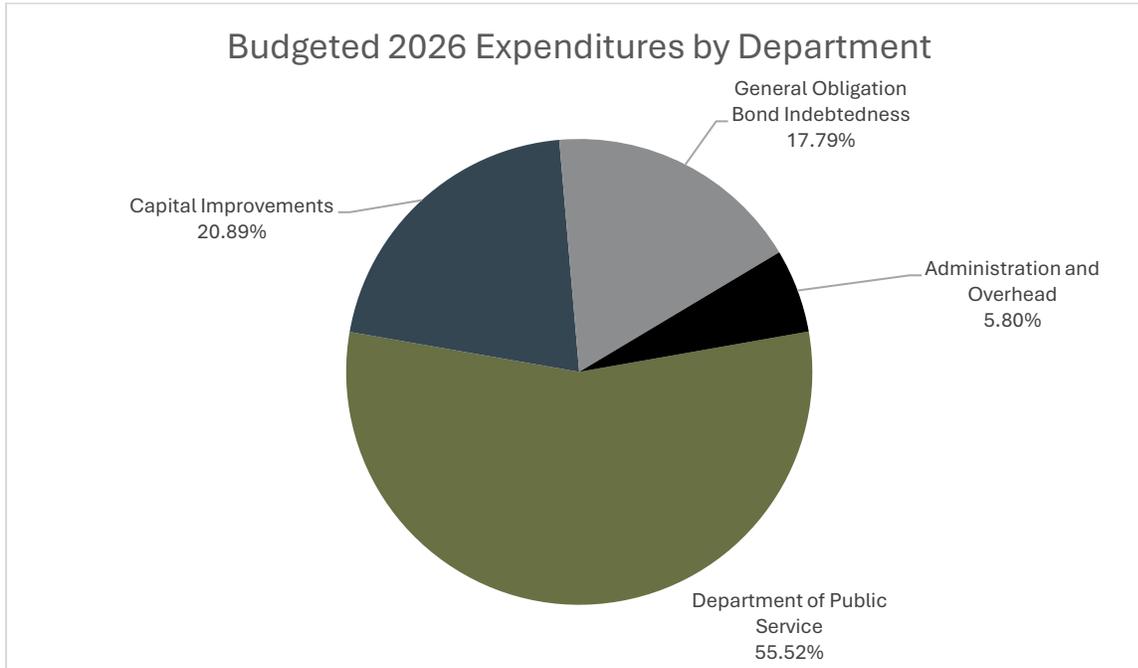
The 2026 budget requests expenditures of \$2,192,684.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
PRINCIPAL	590-588.01-991.000	\$0.00	\$1,704,000.00	\$1,739,400.00	\$2,223,000.00	\$2,261,600.00
PRINCIPAL - SOLAR PANEL INSTALL PURCH AG	590-588.01-991.398	\$0.00	\$380,892.02	\$10,094.90	\$13,122.23	\$16,407.63
PAYING AGENT FEES	590-588.01-993.000	\$335.62	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
INTEREST	590-588.01-994.000	\$334,816.41	\$422,878.96	\$404,528.26	\$634,783.18	\$594,196.48
INTEREST - SOLAR PANEL INSTALL PURCH AG	590-588.01-994.398	\$53,120.93	\$53,273.18	\$37,660.42	\$37,246.63	\$36,708.75
Total Expense Objects:		\$388,272.96	\$2,562,044.16	\$2,192,683.58	\$2,909,152.04	\$2,909,912.86



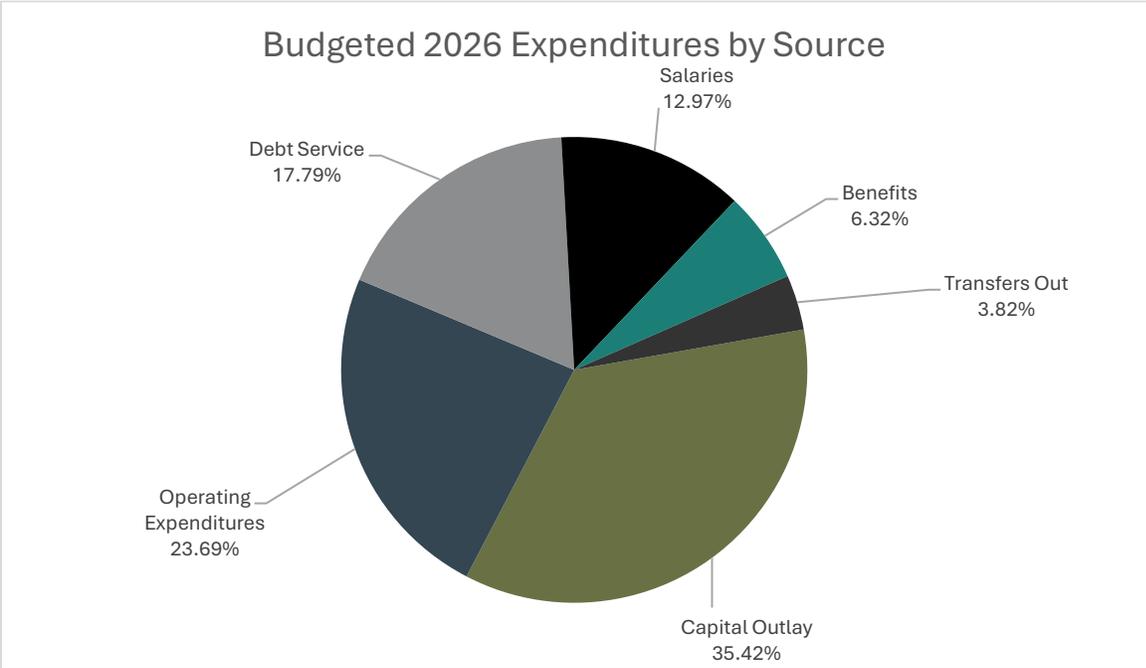
Summary of Expenditures by Department



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Administration and Overhead	\$93,158.54	\$662,695.35	\$652,845.72	\$715,465.09	\$737,110.89	\$759,467.20
Depreciation and Amortization	\$2,923,073.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department of Public Service	\$4,159,630.94	\$7,317,847.60	\$7,045,661.64	\$6,845,329.77	\$7,200,257.14	\$6,371,839.22
Capital Improvements	\$0.00	\$3,157,601.00	\$3,982,751.85	\$2,575,000.00	\$6,645,000.00	\$1,490,000.00
General Obligation Bond Indebtedness	\$388,272.96	\$2,582,551.04	\$2,562,044.16	\$2,192,683.58	\$2,909,152.04	\$2,909,912.86
Total Expenditures:	\$7,564,135.83	\$13,720,694.99	\$14,243,303.37	\$12,328,478.44	\$17,491,520.07	\$11,531,219.28



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$1,329,225.34	\$1,551,015.52	\$1,550,168.40	\$1,598,737.75	\$1,658,660.48	\$1,720,262.72
Benefits	\$567,608.14	\$711,312.33	\$715,247.52	\$778,763.36	\$790,306.66	\$802,134.50
Operating Expenditures	\$1,952,606.00	\$2,807,195.10	\$2,841,213.78	\$2,920,303.38	\$3,313,916.79	\$3,495,518.93
Capital Outlay	\$0.00	\$5,647,601.00	\$6,153,609.51	\$4,367,000.00	\$8,335,000.00	\$2,105,000.00
Depreciation and Amortization	\$2,923,073.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$388,272.96	\$2,582,551.04	\$2,562,044.16	\$2,192,683.58	\$2,909,152.04	\$2,909,912.86
Transfers Out	\$403,350.00	\$421,020.00	\$421,020.00	\$470,990.37	\$484,484.10	\$498,390.27
Total Expenditures:	\$7,564,135.83	\$13,720,694.99	\$14,243,303.37	\$12,328,478.44	\$17,491,520.07	\$11,531,219.28



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 2026, we are budgeting \$3,316,063 for revenue and \$2,007,329 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$264,396 (8.7%) and expenditures are expected to increase by \$55,428 (2.8%).

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

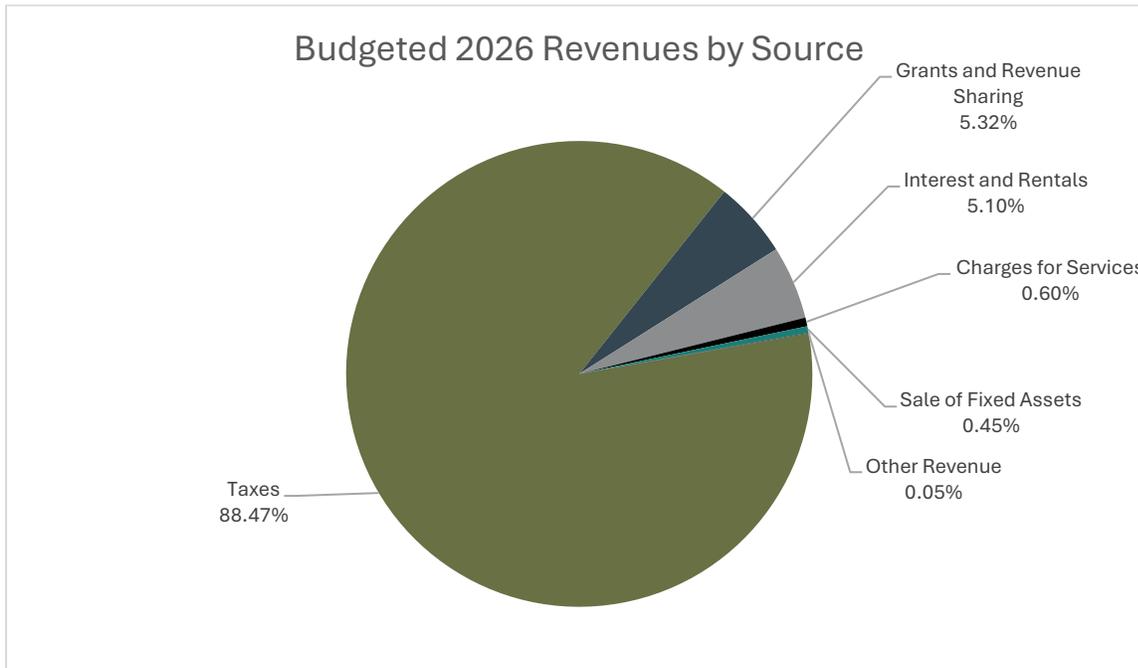
Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$5,185,447.41	\$6,712,283.98	\$6,712,283.98	\$8,242,225.96	\$9,550,960.25	\$11,153,494.86
Revenues						
Taxes	\$2,720,406.69	\$2,897,866.56	\$2,731,273.25	\$2,933,762.82	\$2,995,371.83	\$3,055,279.27
Other Revenue	\$5,654.02	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
Grants and Revenue Sharing	\$1,700.00	\$1,500.00	\$3,474.00	\$176,500.00	\$1,500.00	\$1,500.00
Charges for Services	\$20,238.02	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$2,000.00
Sale of Fixed Assets	\$9,153.13	\$0.00	\$340,000.00	\$15,000.00	\$10,000.00	\$0.00
Interest and Rentals	\$450,246.18	\$140,500.00	\$319,000.00	\$169,000.00	\$119,000.00	\$119,000.00
Total Revenues:	\$3,207,398.04	\$3,051,666.56	\$3,415,547.25	\$3,316,062.82	\$3,147,671.83	\$3,179,579.27
Expenditures						
Salaries	\$153,927.28	\$167,855.14	\$167,855.14	\$154,141.09	\$160,870.31	\$167,856.62
Benefits	\$9,818.03	\$10,806.37	\$10,806.37	\$12,021.23	\$12,573.15	\$13,179.39



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Operating Expenditures	\$304,976.25	\$276,050.00	\$316,755.00	\$278,800.00	\$274,300.00	\$277,050.00
Capital Outlay	\$79,385.37	\$580,000.00	\$473,000.00	\$660,000.00	\$210,000.00	\$210,000.00
Transfers Out	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Expenditures:	\$1,680,561.47	\$1,951,900.27	\$1,885,605.27	\$2,007,328.53	\$1,545,137.22	\$1,544,759.77
Total Revenues	\$1,526,836.57	\$1,099,766.29	\$1,529,941.98	\$1,308,734.29	\$1,602,534.61	\$1,634,819.50
Less Expenditures:						
Ending Fund Balance:	\$6,712,283.98	\$7,812,050.27	\$8,242,225.96	\$9,550,960.25	\$11,153,494.86	\$12,788,314.36



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CURRENT PROPERTY TAXES-AD VAL.	248-000.00-403.000	\$2,714,682.99	\$2,728,679.43	\$2,931,149.75	\$2,992,703.89	\$3,052,557.97
IFT TAX REVENUE	248-000.00-437.000	\$5,723.70	\$2,593.82	\$2,613.07	\$2,667.94	\$2,721.30
Total Taxes:		\$2,720,406.69	\$2,731,273.25	\$2,933,762.82	\$2,995,371.83	\$3,055,279.27
Other Revenue						
MISCELLANEOUS REVENUE	248-000.00-677.000	\$1,238.00	\$800.00	\$800.00	\$800.00	\$800.00
REFUNDS / REBATE / REIMBURSEMENTS	248-000.00-687.000	\$4,416.02	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Total Other Revenue:		\$5,654.02	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
Grants and Revenue Sharing						
FEDERAL GRANTS	248-000.00-503.000	\$1,700.00	\$3,474.00	\$1,500.00	\$1,500.00	\$1,500.00
STATE GRANTS	248-000.00-572.000	\$0.00	\$0.00	\$175,000.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$1,700.00	\$3,474.00	\$176,500.00	\$1,500.00	\$1,500.00
Charges for Service						
CHARGING STATION FEES	248-000.00-635.000	\$20,238.02	\$20,000.00	\$20,000.00	\$20,000.00	\$2,000.00
Total Charges for Services:		\$20,238.02	\$20,000.00	\$20,000.00	\$20,000.00	\$2,000.00
Sale of Fixed Assets						
SALE OF CAPITAL ASSETS-GOV	248-000.00-693.000	\$9,153.13	\$340,000.00	\$15,000.00	\$10,000.00	\$0.00
Total Sale of Fixed Assets:		\$9,153.13	\$340,000.00	\$15,000.00	\$10,000.00	\$0.00
Interest and Rentals						
INTEREST	248-000.00-665.000	\$405,623.89	\$300,000.00	\$150,000.00	\$100,000.00	\$100,000.00
INVESTMENT GAINS & LOSSES	248-000.00-669.000	\$25,572.39	\$0.00	\$0.00	\$0.00	\$0.00
RENT-FARMERS MARKET	248-000.00-670.010	\$13,049.90	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00
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:		\$450,246.18	\$319,000.00	\$169,000.00	\$119,000.00	\$119,000.00
Total Revenue Source:		\$3,207,398.04	\$3,415,547.25	\$3,316,062.82	\$3,147,671.83	\$3,179,579.27



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.

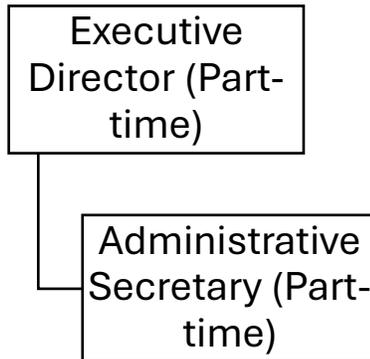
Year 2026 Goals

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 2026 budget requests expenditures of \$195,895. The Forecasted request for 2027 is \$200,951 and for 2028 is \$208,459.

Organizational Chart



Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
PART TIME HELP	248-728.00-703.005	\$78,855.91	\$90,312.77	\$84,076.60	\$88,274.60	\$92,642.74
SOCIAL SECURITY/MEDICARE	248-728.00-715.000	\$1,642.53	\$1,309.54	\$3,369.55	\$3,601.89	\$3,844.67
PENSION CONTRIBUTION	248-728.00-718.000	\$2,116.25	\$2,709.38	\$2,522.30	\$2,648.24	\$2,779.28
WORKERS COMP	248-728.00-724.000	\$222.04	\$350.87	\$326.62	\$326.62	\$342.78
OFFICE SUPPLIES	248-728.00-726.000	\$176.61	\$1,950.00	\$1,000.00	\$1,000.00	\$1,000.00
LEGAL FEES	248-728.00-801.000	\$1,000.00	\$10,000.00	\$12,000.00	\$12,000.00	\$12,000.00
DUES AND SUBSCRIPTIONS	248-728.00-802.005	\$1,417.88	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
POSTAGE	248-728.00-803.000	\$31.81	\$50.00	\$50.00	\$50.00	\$50.00
AUDIT FEES	248-728.00-807.000	\$2,750.00	\$2,805.00	\$2,900.00	\$3,000.00	\$3,100.00
INSURANCE & BONDS	248-728.00-810.000	\$4,081.08	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
CONTRACTUAL SERVICES	248-728.00-818.000	\$19,391.37	\$49,000.00	\$30,600.00	\$30,000.00	\$31,650.00
TELEPHONE/COMMUNICATIONS	248-728.00-853.000	\$2,701.58	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MILEAGE	248-728.00-870.000	\$54.61	\$500.00	\$500.00	\$500.00	\$500.00
PRINTING AND PUBLISHING	248-728.00-902.005	\$199.40	\$250.00	\$250.00	\$250.00	\$250.00
UTILITIES - WATER	248-728.00-921.030	\$1,091.36	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
UTILITIES - SEWER	248-728.00-921.035	\$1,609.62	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
UTILITIES - ELECTRIC	248-728.00-921.040	\$7,046.21	\$7,200.00	\$8,000.00	\$8,500.00	\$9,000.00
ELECTRIC-CHARGING STATIONS	248-728.00-921.041	\$11,537.76	\$12,000.00	\$12,500.00	\$13,000.00	\$13,500.00
UTILITIES – GAS	248-728.00-921.045	\$2,354.88	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
BUILDING MAINTENANCE & REPAIRS	248-728.00-930.000	\$4,071.34	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MISCELLANEOUS	248-728.00-956.000	\$1,376.94	\$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	\$3,404.07	\$4,000.00	\$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:		\$147,133.25	\$205,237.56	\$195,895.07	\$200,951.35	\$208,459.47

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 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

2026 and Beyond Objectives

- Find appropriate users/developers for Cedar & Hancock and Cedar & North properties.
- Enhance Esker Landing Park.
- Finalize development for additional Farmers Market building which will house future DDA office space. Grant funds committed from Lansing Area Economic Partnership.



- 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 2026 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 2026 budget requests expenditures of \$229,067. The Forecasted request for 2027 is \$231,792 and for 2028 is \$234,627.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
PART TIME HELP	248-729.00-703.005	\$75,071.37	\$77,542.37	\$70,064.49	\$72,595.71	\$75,213.88
SOCIAL SECURITY/MEDICARE	248-729.00-715.000	\$5,742.96	\$5,931.99	\$5,359.93	\$5,553.57	\$5,753.86
WORKERS COMP INSUR	248-729.00-724.000	\$94.25	\$504.59	\$442.83	\$442.83	\$458.80
DDA ADVERTISING	248-729.00-884.000	\$63,851.69	\$115,500.00	\$115,500.00	\$115,500.00	\$115,500.00
FARMERS MARKET	248-729.00-888.000	\$28,718.81	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
DOUBLE UP BUCKS	248-729.00-888.002	\$2,560.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
MISCELLANEOUS	248-729.00-956.000	\$6,305.83	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
Total Expense Objects:		\$182,344.91	\$237,178.95	\$229,067.25	\$231,792.11	\$234,626.54



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 2026 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 2026 budget requests expenditures of \$30,000. Forecasted expenditures for 2027 total \$25,000 and in 2028 also total \$25,000.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
STREETSCAPE REPR & MAINTENANCE	248-736.00-933.000	\$6,596.06	\$48,000.00	\$15,000.00	\$10,000.00	\$10,000.00
MISCELLANEOUS	248-736.00-956.000	\$5,034.84	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
COMMUNITY AND ECON DEVELOPMENT	248-736.00-969.016	\$127,612.50	\$0.00	\$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
Total Expense Objects:		\$139,243.40	\$63,000.00	\$30,000.00	\$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 2026 Goals

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

Resources Needed

The attached year 2026 budget requests expenditures of \$601,828. Forecasted expenditures for 2027 total \$200,000 and in 2028 also total \$200,000.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
CAPITAL OUTLAY	248-903.00-970.000	\$5,387.50	\$0.00	\$401,828.17	\$0.00	\$0.00
LAND HELD FOR RESALE	248-903.00-971.010	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Total Expense Objects:		\$5,387.50	\$200,000.00	\$601,828.17	\$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 2026 Goals

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 2026 budget requests expenditures of \$48,172. We do not anticipate expenditures beyond 2026 currently.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
CAPITAL OUTLAY	248-903.05-970.000	\$73,997.87	\$263,000.00	\$48,171.83	\$0.00	\$0.00
Total Expense Objects:		\$73,997.87	\$263,000.00	\$48,171.83	\$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

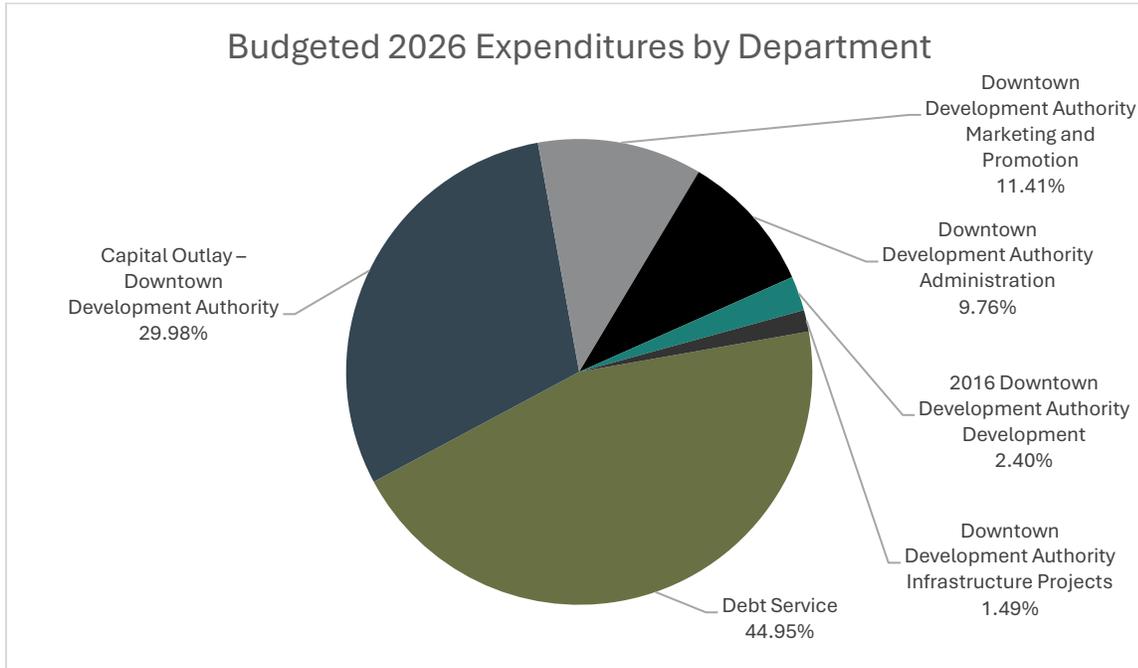
The attached year 2026 budget requests expenditures of \$902,366. The forecast for 2027 is \$887,394 and the forecast for 2028 is \$876,674. The debt schedules are determined when the bonds are issued.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
TRANS OUT-2016 DDA REF BONDS	248-906.00-995.391	\$813,634.78	\$0.00	\$0.00	\$0.00	\$0.00
TRANS OUT-2016 DDA DEVEL BONDS	248-906.00-995.395	\$105,776.00	\$109,145.00	\$107,172.45	\$110,200.00	\$107,480.00
TRANS OUT-REALIZE CEDAR BONDS	248-906.00-995.397	\$213,043.76	\$808,043.76	\$795,193.76	\$777,193.76	\$769,193.76
Total Expense Objects:		\$1,132,454.54	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76



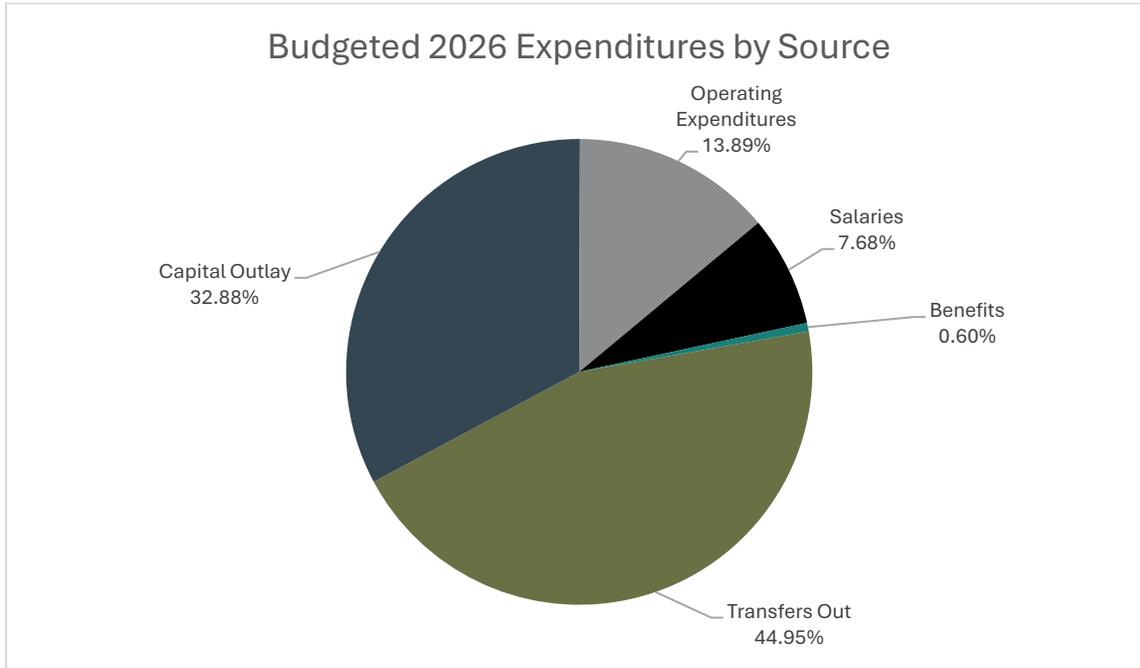
Summary of Expenditures by Department



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Downtown Development Authority Administration	\$147,133.25	\$202,532.55	\$205,237.56	\$195,895.07	\$200,951.35	\$208,459.47
Downtown Development Authority Marketing and Promotion	\$182,344.91	\$237,178.95	\$237,178.95	\$229,067.25	\$231,792.11	\$234,626.54
Downtown Development Authority Infrastructure Projects	\$139,243.40	\$25,000.00	\$63,000.00	\$30,000.00	\$25,000.00	\$25,000.00
Capital Outlay – Downtown Development Authority	\$5,387.50	\$200,000.00	\$200,000.00	\$601,828.17	\$200,000.00	\$200,000.00
2016 Downtown Development Authority Development	\$73,997.87	\$370,000.00	\$263,000.00	\$48,171.83	\$0.00	\$0.00
Debt Service	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Expenditures:	\$1,680,561.47	\$1,951,900.27	\$1,885,605.27	\$2,007,328.53	\$1,545,137.22	\$1,544,759.77



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Salaries	\$153,927.28	\$167,855.14	\$167,855.14	\$154,141.09	\$160,870.31	\$167,856.62
Benefits	\$9,818.03	\$10,806.37	\$10,806.37	\$12,021.23	\$12,573.15	\$13,179.39
Operating Expenditures	\$304,976.25	\$276,050.00	\$316,755.00	\$278,800.00	\$274,300.00	\$277,050.00
Capital Outlay	\$79,385.37	\$580,000.00	\$473,000.00	\$660,000.00	\$210,000.00	\$210,000.00
Transfers Out	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Expenditures:	\$1,680,561.47	\$1,951,900.27	\$1,885,605.27	\$2,007,328.53	\$1,545,137.22	\$1,544,759.77



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

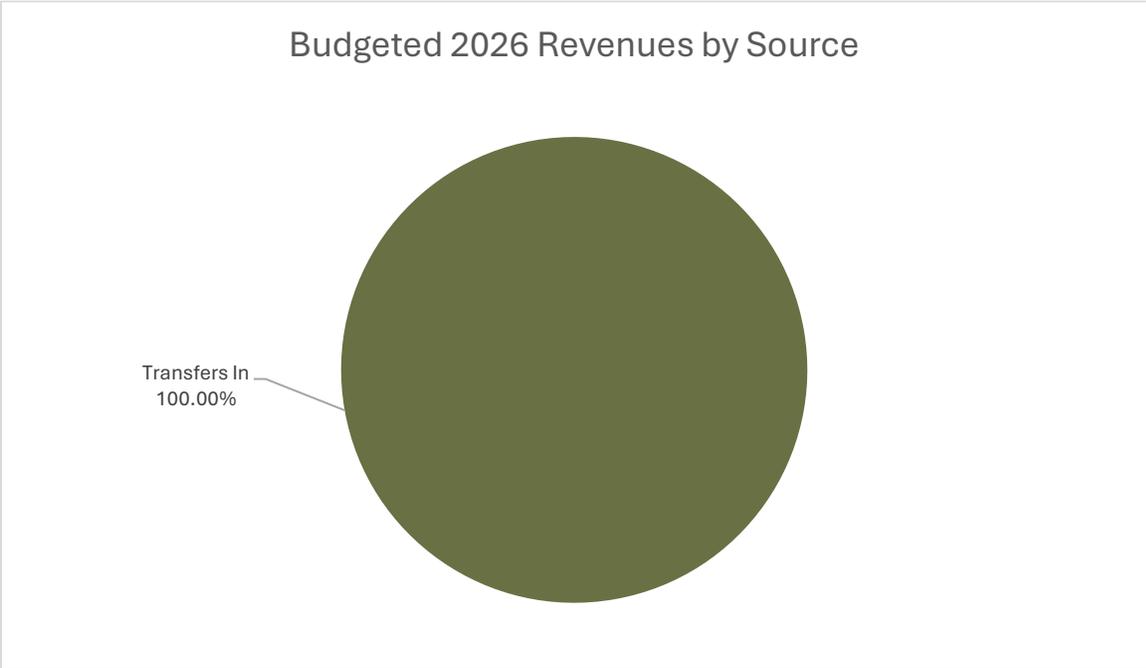
In 2026, we are budgeting \$902,366 for revenue and \$902,366 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$14,823 (1.6%) and expenditures are expected to decrease by \$14,823 (1.6%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues						
Transfers In	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Revenues:	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Expenditures						
Debt Service	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Expenditures:	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
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	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Transfers In						
TRANS IN FROM DELHI DDA	394-000.00-699.248	\$1,132,454.54	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Transfers In:		\$1,132,454.54	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Revenue Source:		\$1,132,454.54	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76



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

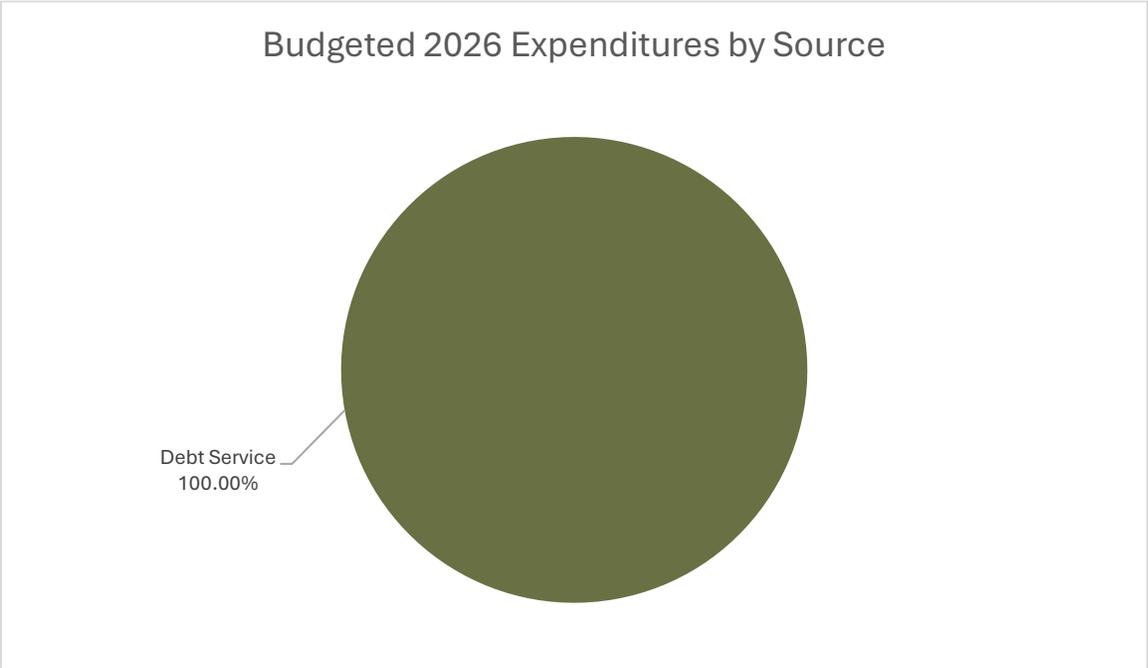
The attached year 2026 budget requests expenditures of \$902,366. The forecast for 2027 is \$887,394 and the forecast for 2028 is \$876,674. The debt schedules are determined when the bonds are issued.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
PRINCIPAL-2016 REF BONDS	394-906.00-991.391	\$800,821.64	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL-2016 DEVEL BONDS	394-906.00-991.395	\$70,000.00	\$75,000.00	\$75,000.00	\$80,000.00	\$80,000.00
PRINCIPAL-2017 REALIZE CEDAR BONDS	394-906.00-991.397	\$0.00	\$595,000.00	\$600,000.00	\$600,000.00	\$610,000.00
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	\$12,813.14	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST-2016 DEVEL BONDS	394-906.00-994.395	\$35,276.00	\$33,645.00	\$31,672.45	\$29,700.00	\$26,980.00
INTEREST-2017 REALIZE CEDAR BONDS	394-906.00-994.397	\$212,543.76	\$212,543.76	\$194,693.76	\$176,693.76	\$158,693.76
Total Expense Objects:		\$1,132,454.54	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Debt Service	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76
Total Expenditures:	\$1,132,454.54	\$917,188.76	\$917,188.76	\$902,366.21	\$887,393.76	\$876,673.76



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

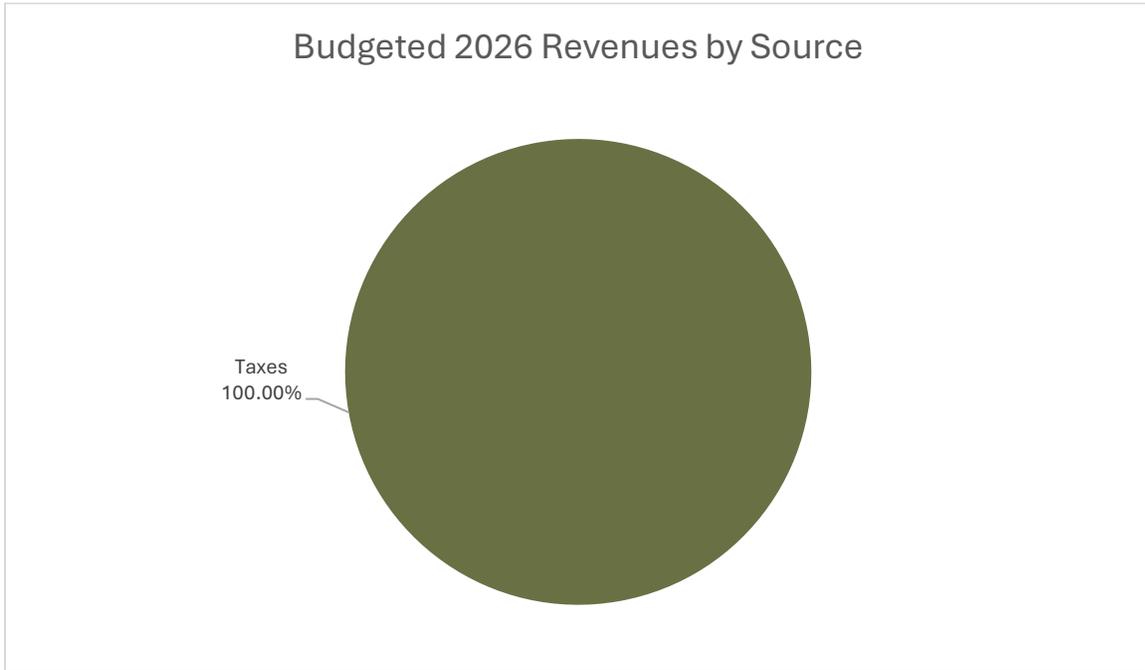
In 2026, we are budgeting \$661,554 for revenue and \$645,184 for expenditures. When compared to the 2025 Original Budget, revenues are expected to increase by \$61,580 (10.3%) and expenditures are expected to increase by \$57,884 (9.9%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$139,392.36	\$106,443.03	\$106,443.03	\$122,589.33	\$138,958.64	\$155,532.98
Revenues						
Taxes	\$536,503.04	\$599,973.48	\$647,055.77	\$661,553.53	\$675,446.16	\$688,955.09
Total Revenues:	\$536,503.04	\$599,973.48	\$647,055.77	\$661,553.53	\$675,446.16	\$688,955.09
Expenditures						
Operating Expenditures	\$569,452.37	\$587,300.00	\$630,909.47	\$645,184.22	\$658,871.82	\$672,181.67
Total Expenditures:	\$569,452.37	\$587,300.00	\$630,909.47	\$645,184.22	\$658,871.82	\$672,181.67
Total Revenues						
Less Expenditures:	(\$32,949.33)	\$12,673.48	\$16,146.30	\$16,369.31	\$16,574.34	\$16,773.42
Ending Fund Balance:	\$106,443.03	\$119,116.51	\$122,589.33	\$138,958.64	\$155,532.98	\$172,306.40



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Taxes						
CURR PROP TAX-BRNFLD #4	243-000.00-403.040	\$96,971.49	\$176,633.78	\$181,061.50	\$184,863.79	\$188,561.07
CURRENT PROP TAXES-BRNFLD # 6	243-000.00-403.060	\$403,673.39	\$434,291.54	\$444,740.87	\$454,080.43	\$463,162.04
CURRENT PROP TAXES-BRNFLD #7	243-000.00-403.070	\$11,984.25	\$12,738.20	\$12,026.45	\$12,279.01	\$12,524.59
CURR PROP TAX-BRNFLD #8	243-000.00-403.080	\$23,873.91	\$23,392.25	\$23,724.71	\$24,222.93	\$24,707.39
Total Taxes:		\$536,503.04	\$647,055.77	\$661,553.53	\$675,446.16	\$688,955.09
Total Revenue Source:		\$536,503.04	\$647,055.77	\$661,553.53	\$675,446.16	\$688,955.09



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 2026 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 2026 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 2026 budget requests \$645,184 in expenditures. The 2027 and the 2028 forecast request \$658,872 and \$672,182, respectively.

Resources Generated

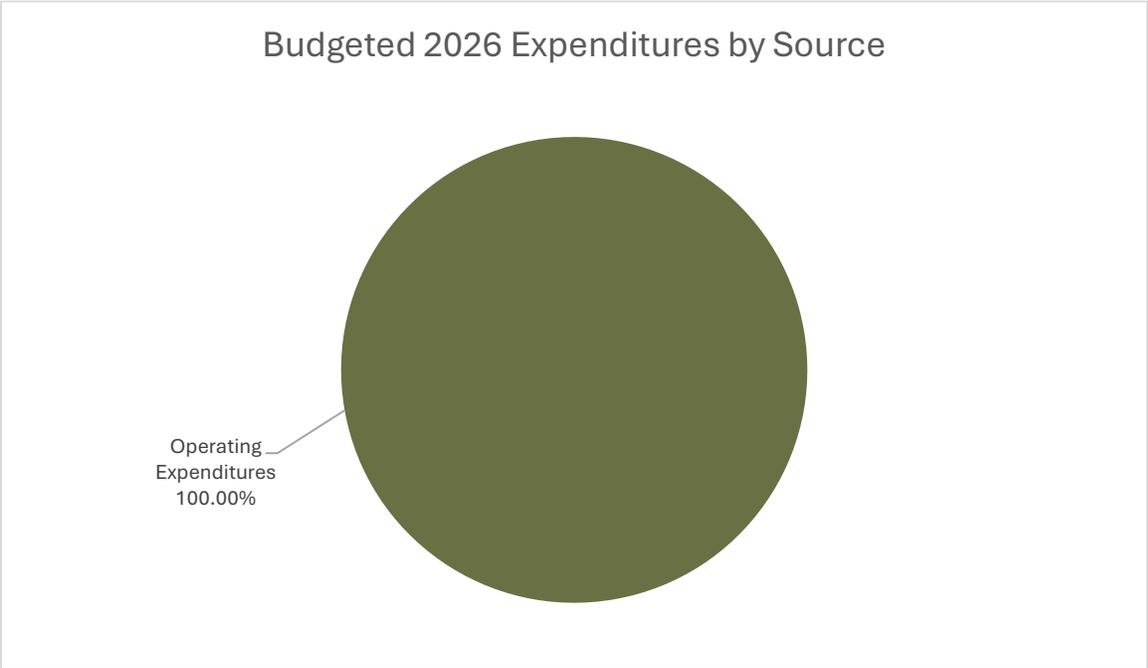
For 2026, tax capture of \$661,554 is anticipated. Forecasting to 2027, we anticipate a tax capture of \$675,446. Finally, forecasting to 2028, we anticipate a tax capture of \$688,955. Changes in tax capture revenues are due to increases in the taxable value of the properties. Accordingly, increases in expenditures for reimbursements to developers are expected.

Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
LEGAL FEES	243-733.00-801.000	\$15,025.52	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
AUDIT FEES	243-733.00-807.000	\$250.00	\$255.00	\$270.00	\$280.00	\$290.00
PUBLISHING/LEGAL NOTICES	243-733.00-902.000	\$99.70	\$100.00	\$100.00	\$100.00	\$100.00
REMEDIAATION PYMT #4-ESKER SQUARE	243-734.00-964.004	\$142,239.30	\$167,802.09	\$172,008.43	\$175,620.60	\$179,133.02
REMEDIAATION PYMT #6-WILBY ESTATES	243-734.00-964.006	\$378,673.39	\$409,291.54	\$419,740.87	\$429,080.43	\$438,162.04
REMEDIAATION PYMT #7-4495 HOLT	243-734.00-964.007	\$10,484.25	\$11,238.20	\$10,526.45	\$10,779.01	\$11,024.59
REMEDIAATION PYMT #8-MSUFCU	243-734.00-964.008	\$22,680.21	\$22,222.64	\$22,538.47	\$23,011.78	\$23,472.02
Total Expense Objects:		\$569,452.37	\$630,909.47	\$645,184.22	\$658,871.82	\$672,181.67



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Operating Expenditures	\$569,452.37	\$587,300.00	\$630,909.47	\$645,184.22	\$658,871.82	\$672,181.67
Total Expenditures:	\$569,452.37	\$587,300.00	\$630,909.47	\$645,184.22	\$658,871.82	\$672,181.67



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

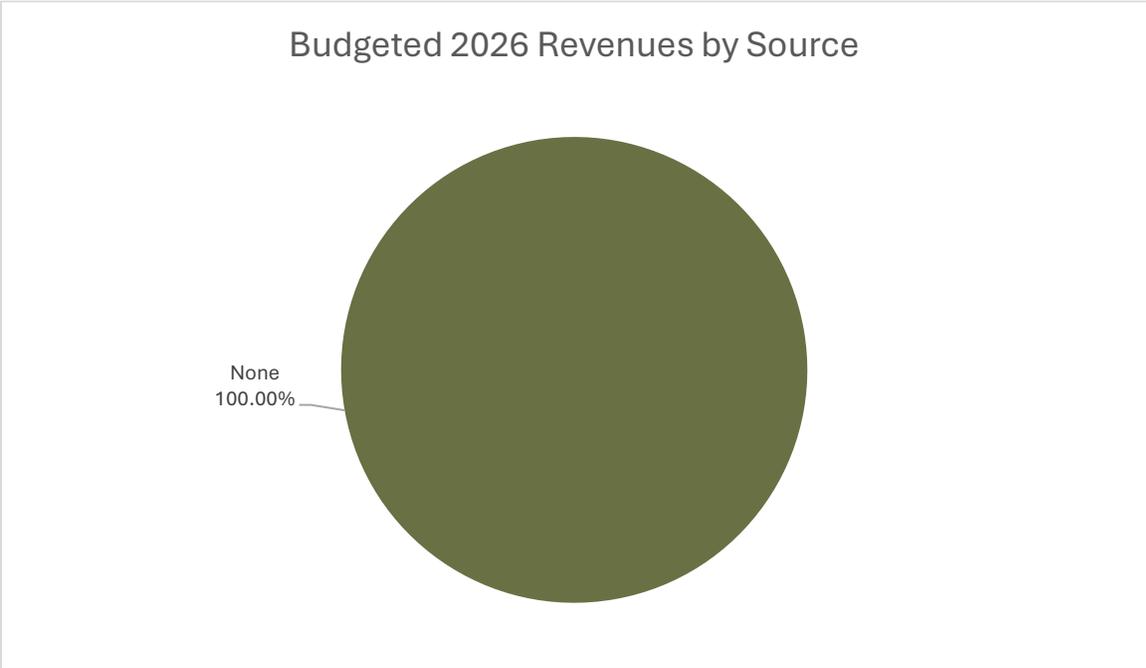
In 2026, we are budgeting \$0 for revenue and \$1,860 for expenditures. When compared to the 2025 Original Budget, revenues are expected to decrease by \$10,000 (100.0%) and expenditures are expected to decrease by \$9,940 (84.2%).

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

Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Beginning Fund Balance:	\$285,564.39	\$256,581.46	\$256,581.46	\$283,114.69	\$281,254.69	\$279,384.69
Revenues						
Grants and Revenue Sharing	\$25,811.91	\$10,000.00	\$36,058.73	\$0.00	\$0.00	\$0.00
Total Revenues:	\$25,811.91	\$10,000.00	\$36,058.73	\$0.00	\$0.00	\$0.00
Expenditures						
Operating Expenditures	\$54,794.84	\$11,800.00	\$9,525.50	\$1,860.00	\$1,870.00	\$1,880.00
Total Expenditures:	\$54,794.84	\$11,800.00	\$9,525.50	\$1,860.00	\$1,870.00	\$1,880.00
Total Revenues Less Expenditures:	(\$28,982.93)	(\$1,800.00)	\$26,533.23	(\$1,860.00)	(\$1,870.00)	(\$1,880.00)
Ending Fund Balance:	\$256,581.46	\$254,781.46	\$283,114.69	\$281,254.69	\$279,384.69	\$277,504.69



Revenues



Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Revenue Source						
Grants and Revenue Sharing						
STATE GRANTS	242-000.00-572.000	\$25,811.91	\$36,058.73	\$0.00	\$0.00	\$0.00
Total Grants and Revenue Sharing:		\$25,811.91	\$36,058.73	\$0.00	\$0.00	\$0.00
Total Revenue Source:		\$25,811.91	\$36,058.73	\$0.00	\$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 2026 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 2026 budget requests \$1,860 in expenditures. The 2027 forecast requests \$1,870 and the 2028 forecast request \$1,880 to cover audit and environmental investigation costs.

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.

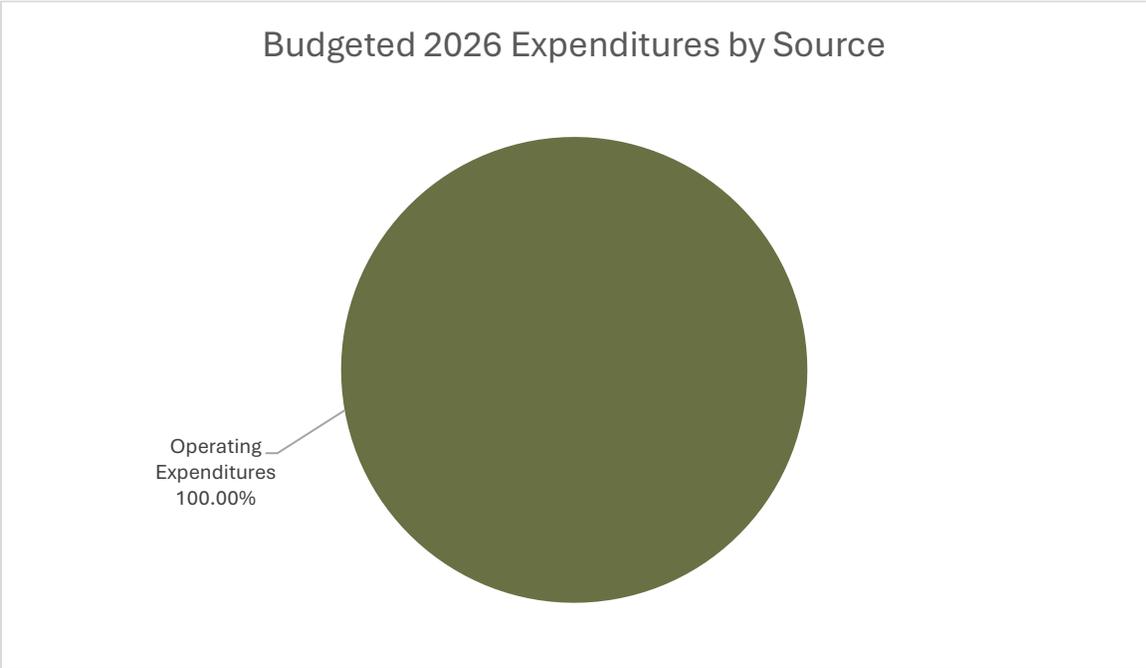


Detailed Budgeted Expenditures

Name	Account Number	FY2024 Actual	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expense Objects						
LEGAL FEES	242-735.00-801.000-DEQGRANT	\$892.05	\$588.00	\$0.00	\$0.00	\$0.00
AUDIT FEES	242-735.00-807.000	\$250.00	\$255.00	\$260.00	\$270.00	\$280.00
CONTRACTUAL SERVICES	242-735.00-818.000	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
CONTRACTUAL SERVICES	242-735.00-818.000-DEQGRANT	\$53,553.09	\$7,082.50	\$0.00	\$0.00	\$0.00
PUBLISHING/LEGAL NOTICES	242-735.00-902.000	\$99.70	\$100.00	\$100.00	\$100.00	\$100.00
Total Expense Objects:		\$54,794.84	\$9,525.50	\$1,860.00	\$1,870.00	\$1,880.00



Summary of Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Original Budget	FY2025 Projected	FY2026 Budgeted	FY2027 Forecasted	FY2028 Forecasted
Expenditures						
Operating Expenditures	\$54,794.84	\$11,800.00	\$9,525.50	\$1,860.00	\$1,870.00	\$1,880.00
Total Expenditures:	\$54,794.84	\$11,800.00	\$9,525.50	\$1,860.00	\$1,870.00	\$1,880.00



Capital Improvements

Capital Improvements Plan (CIP)

2026 – 2031



Adopted by the Delhi Township Planning Commission
Date: June 09, 2025

DELHI CHARTER TOWNSHIP
2026 – 2031 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 2026 - 2031 CIP are reviewed by the Township Manager and the leadership team, 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 2025)

2025 Project Description	Status	Original Amt. in 2025 CIP	Actual 2025 Funding Level
2025 General Fund (GF) Projects			
<p><u>Street Improvements</u></p> <p>Street improvements will occur in conjunction with the Ingham County Road Department (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>	<p>Bond/Elliott/Park Lane will be reconstructed, Dunckel Road and Harper Road will also receive repairs by the ICRD.</p>	\$210,000	\$467,970
<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>	<p>This program was postponed for 2025 and will resume in 2026 so that the amount of available match for the 50/50 road program would be maximized to utilize ICRD available match.</p>	\$100,000	\$0
<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	\$130,000
<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>	<p>This project may be completed in 2025 but is anticipated to be completed in early 2026.</p>	\$10M	\$10M
<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>	<p>The new server has been installed. The cost was higher than initially anticipated due to the need for new data storage system being incorporated into the project.</p>	\$20,000	\$44,000



2025 Project Description	Status	Original Amt. in 2025 CIP	Actual 2025 Funding Level
<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>	<p>This project will be completed in 2025. The final cost was less than anticipated.</p>	<p>\$33,000</p>	<p>\$3,000</p>
<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>	<p>This savings project will occur in 2025.</p>	<p>\$40,000</p>	<p>\$40,000</p>
<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>	<p>The ballfield painter, zero turn and side-by-side have been purchased. A rooftop HVAC unit for the Sheriff's Department was also installed.</p>	<p>\$60,000</p>	<p>\$60,000</p>
<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>	<p>This project will be completed in 2025.</p>	<p>\$50,000</p>	<p>\$47,500</p>
<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>	<p>This savings plan will occur in 2025.</p>	<p>\$50,000</p>	<p>\$50,000</p>
2025 Sewer Fund			
<p><u>Feed Tank Cover Repairs</u></p> <p>This project repairs or replaces the feed tank cover. It will be completed in 2024/2025. The total project cost will be spread over these two years.</p>	<p>This project started in 2024 and was mostly completed during that year. However, it was entirely completed in 2025.</p>	<p>\$0</p>	<p>\$2,500</p>
<p><u>Vehicle Replacements</u></p> <p>Fleet vehicles are replaced using a systematic/planned method.</p>	<p>Three ¾ ton 4WD trucks with plows will be replaced in 2025.</p>	<p>\$225,000</p>	<p>\$188,004</p>



2025 Project Description	Status	Original Amt. in 2025 CIP	Actual 2025 Funding Level
<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>	<p>This project will be postponed until 2026.</p>	<p>\$90,000</p>	<p>\$0</p>
<p><u>Roof Replacements and Repairs</u></p> <p>This project will include the repair and replacement of roofs on various POTW buildings.</p>	<p>The grit building and aeration building will be completed in 2025.</p>	<p>\$0</p>	<p>\$100,000</p>
<p><u>Dissolved Air Flotation Unit</u></p> <p>This project would include the purchase and installation of equipment.</p>	<p>This project will be completed in 2025.</p>	<p>\$400,000</p>	<p>\$600,000</p>
<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>	<p>This project will occur in 2025.</p>	<p>\$75,000</p>	<p>\$75,000</p>
<p><u>Replacement of Camera Truck</u></p> <p>Estimated end of useful life.</p>	<p>The camera truck replacement will be postponed until 2026. However, a root cutter truck, which will reduce backups in the system, will be acquired in 2025.</p>	<p>\$650,000</p>	<p>\$500,000</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 the connection fees from the prior year and cash.</p>	<p>Lift Station D screening will be added in 2025.</p>	<p>\$150,000 + 2024 fees</p>	<p>\$300,000</p>
<p><u>Concrete Repairs</u></p> <p>This project is repairing concrete and mortar at DPS and the POTW.</p>	<p>Concrete repairs will occur this year to include tuck pointing the digester brick and the Pinetree wet well lid.</p>	<p>\$100,000</p>	<p>\$200,000</p>
<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>	<p>This equipment will be purchased in 2025, with installation occurring in 2026. Costs will be spread across these two years at approximately \$750,000 per year.</p>	<p>\$1.5M</p>	<p>\$1.5M</p>



2025 Project Description	Status	Original Amt. in 2025 CIP	Actual 2025 Funding Level
<p><u>Generator Replacement</u></p> <p>This project was previously not included in the CIP for 2025 but was in the adopted budget. This project includes the replacement of the St. Lawrence generator and finishing the replacement at Pleasant River lift station.</p>	<p>The St. Lawrence generator will be purchased in 2025. Installation is anticipated to occur in 2026 due to long lead times associated with acquisition.</p> <p>The Pleasant River generation will be installed in 2025.</p>	\$0	\$75,000
2025 Fire Fund			
<p><u>Replace/Re-chassis Medic 214</u></p>	<p>If this vehicle can be re-chassied, it will occur in 2025. It is possible that due to age, it may not be eligible and will need to be replaced instead. If this is the case, the replacement would occur in 2026 and require approximately \$350,000 in funding.</p>	\$200,000	\$200,000
2025 Downtown Development Authority			
<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>The DDA is currently in the planning stage for construction of a new building at the Farmer's Market. The building will be used to expand the market, as well as providing office space for the DDA. It is hoped that this will be completed in 2025. A grant in the amount of \$175K has been received from LEAP, Inc. for this project.</p>	Up to \$1 M (<i>this could occur over several years</i>)	\$650,000
<p><u>Farmer's Market Parking Lot</u></p> <p>This project was not previously included for 2025 but was expected to occur in 2026. The project will be moved up due to favorable pricing and need.</p>	<p>The parking lot will be repaved in 2025.</p>	\$0 (<i>2026 CIP was previously \$125,000</i>)	\$65,000
<p><u>Farmer's Market Annex/DDA Office</u></p> <p>This project includes the construction of a 40 x 80 metal building next to the market building. The new building will house additional vendor space and a DDA office.</p>	<p>This project was not originally included in the CIP because the property was not owned by the DDA and the plans for the site had not been solidified. However, during this year, the DDA was successful in obtaining a grant from LEAP, Inc. in the amount of \$175,000 for this project and so it will be moved forward starting this year.</p>	\$0	\$530,000
2025 Parks, Trails, and Recreation Fund			
<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>	<p>New bases for all diamonds, replacement soccer goals have been purchased. The infield surfaces at Kiwanis, Valhalla and Elliot ballfields have also been improved. This project is complete for 2025.</p>	\$20,000	\$20,000



2025 Project Description	Status	Original Amt. in 2025 CIP	Actual 2025 Funding Level
<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>	<p>The MDNR grant was not awarded so this project will not be completed in 2025. Future implementation will be dependent on available funding. This project will be moved to 2029 for now.</p>	<p>\$300,000</p>	<p>\$0</p>
<p><u>Skate Park Relocation</u></p> <p>This project was not previously included in the 2025 list. It became necessary because of the Sycamore Elementary school relocation underway by Holt Public Schools. The Skate Park will be relocated to Kiwanis Park.</p>	<p>This project will be completed in 2025.</p>	<p>\$0</p>	<p>\$194,531</p>



2026 Capital Budget

Priority Level:	Project Description:	Current Estimate:
General Fund		
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>	\$50,000
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>	\$15,000
A	<p><u>Capital Equipment Replacements</u></p> <p>This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept.</p>	\$75,000
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>	\$80,000
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>	\$50,000
A	<p><u>Replace Final Rooftop HVAC</u></p> <p>This project would be to replace the last HVA unit at Sheriff's Department building.</p>	\$15,000
B	<p><u>Sheriff's Department Parking Lot</u></p> <p>This project includes milling the parking lot and installation of 2" of new asphalt.</p>	\$40,000
C	<p><u>Transition to Office 365 Government Account</u></p> <p>This project is currently under investigation and would be split between the General Fund (65%), Sewer Fund (33%) and DDA (2%). This would transition from the current commercial account to the government account and would reduce subscription fees.</p>	\$30,000
Sewer Fund		
B	<p><u>POTW Electrical Interconnection & Generator Replacement</u></p> <p>Interconnect the north & south power supplies and replace 2 generators with 1 larger one. This project will be designed in 2026, with installation occurring in 2027 (\$3,250,000).</p>	\$3.5M



Priority Level:	Project Description:	Current Estimate:
B	<p><u>Evoqua Cover Rehabilitation</u></p> <p>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. Design will occur in 2026, with installation in 2027. The total cost of this project over the two year's is shown here.</p>	\$1.01M
C	<p><u>POTW Maintenance Pole Barn Replacement</u></p> <p>Replace pole building constructed in 1978. This project would be funded using cash and would occur over 2 years comprised of 2026 and 2027. Total project cost is shown here.</p>	\$1.5M
B	<p><u>Vehicle Replacements</u></p> <p>Fleet vehicles are replaced using a systematic/planned method. This would include the replacement of the Lift Station Service truck.</p>	\$175,000
B	<p><u>Camera Truck</u></p> <p>Postponed from 2025, this vehicle will be refitted in 2026.</p>	\$300,000
B	<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>	\$350,000
B	<p><u>Roof Replacements and Repairs</u></p> <p>This project will include the repair and replacement of roofs on various POTW/DPS buildings.</p>	\$100,000
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. Design would occur in 2026, with construction commencing in 2027, if the project is determined feasible. The total project cost over the 2 years is shown here.</p>	\$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> <p>In 2026, the Lift Station D screen project will be completed, and sewer lining is proposed.</p>	\$575,000
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>Thermo Lid Repair</u></p> <p>Replace and/or repair the metal supports on the lids as they are significantly deteriorated and at risk for failure. There are two lids, and one will be completed in 2026, the other in 2027.</p>	\$500,000



Priority Level:	Project Description:	Current Estimate:
A	<u>Tertiary Pump #3</u> This project would refurbish this pump.	\$65,000
B	<u>SCADA Equipment Replacement</u> The SCADA equipment, which provides monitoring and communications with many areas of the collection system and POTW, is very old and needs to be systematically replaced. The first year of replacement would occur in 2026, with total replacement occurring over four years.	\$100,000
Fire Fund		
B	<u>Re-chassis Medic 214</u> This ambulance will be re-chassied by 2027. The project will need to be authorized in 2025 and has a 2-year build/delivery timeframe. Delivery of the re-chassied ambulance will not occur until 2027.	\$250,000
C	<u>Replace 2017 Chevy Tahoe</u>	\$80,000
C	<u>Replace Ladder Truck</u> It takes 2 years between the time an order is placed and the delivery of a new ladder truck. The Board will be asked to authorize this purchase in 2026, with delivery expected in 2028. A percentage, typically 50%, is required at the time the order is placed with the remainder due at delivery. The cost listed here is the total.	\$1.5M
Downtown Development Authority		
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.	\$1M total over time
Parks, Trails, and Recreation Fund		
B	<u>Trail Repair & Replacement Savings</u> This project will occur each year and will set aside funding to use for major trail repairs and replacements as the trail system ages and these improvements become necessary.	\$50,000
B	<u>Valhalla Park Athletic Field Development</u> This project would develop a combination baseball/softball field with related amenities near the north parking lot.	\$75,000
A	<u>Playground at Centennial Farms Park</u> This project would replace the high-use existing playground, which is no longer CPSI compliant, and which is significantly deteriorated. This project may be pushed to 2027 if funding is not identified in the 2026 budget.	\$225,000
B	<u>Kiwanis Park Parking Lot Reconstruction</u> This project would involve milling the parking lot and resurfacing with 2" of new asphalt.	\$100,000
C	<u>Carpet Replacement at Senior Center</u> Replace approximately 2,667 SF of carpet.	\$30,000



CAPITAL IMPROVEMENTS PROGRAM
Years 2027-2031 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.	2027	\$210,000
		2028	\$210,000
		2029	\$210,000
		2030	\$210,000
		2031	\$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.	2027	\$100,000
		2028	\$100,000
		2029	\$100,000
		2030	\$100,000
		2031	\$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.	2027	\$15,000
		2028	\$15,000
		2029	\$15,000
		2030	\$15,000
		2031	\$15,000
B	<u>Capital Equipment Replacements</u> This project includes planned replacements of various equipment used by the Parks/Buildings & Grounds Dept.	2027	\$120,000
		2028	\$100,000
		2029	\$150,000
		2030	\$50,000
		2031	\$100,000
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	\$500,000
C	<u>Carpet Replacement at Sheriff’s Department</u> This project would include replacing the carpeting at the Delhi Division building.	2028	\$45,000
B	<u>Roof Replacement at Sheriff’s Department</u> This project would include replacement of the roof on the Delhi Division building.	2027	\$60,000



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
Sewer Fund			
B	<p><u>POTW Electrical Interconnection & Generator Replacement</u></p> <p>Interconnect the north & south power supplies and replace 2 generators with one larger one. Design for this project will occur in 2026.</p>	2027	\$3,250,000
C	<p><u>Replace 2003 Gorman Rupp Pump</u></p>	2028	\$75,000



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. Design for this project will occur in 2026.	2027	\$1.01M
B	<u>Grovenburg Road Forcemain Replacement</u> This project would include replacement of the Grovenburg pump station force main.	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. This project will be designed in 2026.	2027	\$1,395,000
B	<u>Thermo Lid Repair</u> Replace and/or repair the metal supports on the lids as they are significantly deteriorated and at risk for failure. There are two lids, and one will be completed in 2026, the other in 2027.	2027	\$500,000
B	<u>Pine Tree Road Forcemain</u> This is the second part of a two-step project that began in 2015 with design work. This year's project includes construction of improvements to the force main. This project will be paid for through a bond sale in 2028.	2028/2029	\$2 M
B	<u>Vehicle Replacements</u> Fleet vehicles are replaced using a systematic/planned method.	2027	\$75,000
		2028	\$0
		2029	\$160,000
		2030	\$280,000
		2031	\$0
A	<u>SCADA System Replacements</u> The SCADA equipment, which provides monitoring and communications with many areas of the collection system and POTW, is very old and needs to be systematically replaced.	2027	\$100,000
		2028	\$100,000
		2029	\$100,000
B	<u>Roof Replacements and Repairs</u> This project will include the repair and replacement of roofs on various POTW/DPS buildings.	2027	\$0
		2028	\$100,000
		2029	\$0
		2030	\$100,000
		2031	\$0



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>	2027	\$1M
B	<u>Replace 2006 Genie Telehandler</u>	2031	\$250,000
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>	2027	\$150,000 + 2025 fees
		2028	\$150,000 + 2026 fees
		2029	\$150,000 + 2027 fees
		2030	\$150,000 + 2028 fees
		2031	\$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>	2027	\$100,000
		2028	\$100,000
		2029	\$100,000
		2030	\$100,000
		2031	\$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



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
Fire Fund			
B	<p><u>Replace Medic 213</u></p> <p>This ambulance cannot be re-chassied and will need to be replaced. There is a 2-year lead time between order and delivery for built time. It is anticipated that the contract will occur in 2026, with delivery in 2028.</p>	2028	\$250,000
C	<p><u>Replace Ladder Truck</u></p> <p>It takes 2 years between ordering and delivery of new trucks. The Board will be asked in 2026 to authorize this purchase, and delivery is expected in 2028. A lease-to-own is anticipated to be utilized to finance this expense.</p>	2028	\$1.75m
B	<p><u>Replace 2000 F350</u></p>	2027	\$100,000
B	<p><u>Replace Medic 211</u></p> <p>This ambulance cannot be re-chassied and will need to be replaced. There is a 2-year lead time between order and delivery for built time. It is anticipated that the contract will occur in 2027, with delivery in 2029.</p>	2029	\$250,000
DDA Fund			
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>	2027-2031	Up to \$1 M total over time
Parks, Trails, and Recreation Fund			
B	<p><u>Valhalla Park Parking Lot Reconstruction</u></p> <p>This project will mill the existing parking lot and replace with 2" of new asphalt.</p>	2028	\$150,000
D	<p><u>Valhalla Park Trail Loop, Fishing Pier & Pavilion</u></p> <p>This project may be resubmitted for MDNR Trust Fund grant award, but unless the scoring criteria is different than what was presented for the 2025/26 application the project would not score enough points for funding. If this is the case, it likely would not be submitted and will be shelved until funding is identified.</p>	2029	\$400,000
B	<p><u>Replacement of Tot Playground at Valhalla Park</u></p> <p>The tot playground is approaching 20 years old and needs replacing as it is at the end of its useful life.</p>	2027	\$75,000
C	<p><u>Upgrade of Playground/Facilities at John Taylor Memorial Park</u></p> <p>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.</p>	2027	\$400,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
C	<p><u>Sycamore & Other Trail Bridge Inspection</u></p> <p>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.</p>	2027	\$30,000
C	<p><u>Centennial Farms Park Development</u></p> <p>Development of new combination athletic fields and parking to accommodate soccer, baseball/softball, flag football and similar sports.</p> <p>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.</p> <p>These projects were identified in the Parks Master Plan.</p>	2027 2028	\$225,000 \$400,000
B	<p><u>Siding Repairs at Senior Center</u></p> <p>This project will include repairs and re-coating of the siding on the exterior of the building.</p>	2027	\$30,000
D	<p><u>Sidewalk Expansion at Veteran's Memorial Garden</u></p> <p>This project was identified during the Parks Master Plan process and would include adding a sidewalk through the northern portion of the garden, like what is found on the south side near the amphitheater.</p>	2029	\$130,000
C	<p><u>Veteran's Garden Landscaping Development</u></p> <p>This project includes the renovation, replacement and refresh of landscaping that is currently in decline at the Cedar Street Entrance to Veteran's Memorial Garden.</p>	2027	\$25,000
C	<p><u>Esker Landing Trail Extension & Fishing Pier</u></p> <p>This project would include a fishing pier to the south of the existing kayak launch pier and new pathways to provide access.</p>	2030	\$270,000
C	<p><u>Esker Landing Park Fitness Court</u></p> <p>This project would include the installation of a fitness court adjacent to the trail. A grant was received in the amount of \$50,000 for this project from the National Fitness Foundation. This project may be moved to 2026 if funding is available during the budget process.</p>	2027	\$212,750
D	<p><u>Ram Trail Restroom</u></p> <p>This project would include development of a restroom facility to serve those using the Ram Trail.</p>	2028	\$100,000



Priority Level:	Project Description:	Implementation Year:	Current Estimate:
D	<u>Holt Road Trailhead Restroom</u> This project would include development of a restroom facility to serve those using the Hayhoe to Sycamore trail system.	2029	\$100,000
C	<u>Trail Repair & Replacement Savings</u> This project will occur each year and will set aside funding to use for major trail repairs and replacements as the trail system ages and these improvements become necessary.	2027	\$50,000
		2028	\$50,000
		2029	\$50,000
		2030	\$50,000
		2031	\$50,000
B	<u>Trail Asphalt Sealing</u> Necessary to preserve the trails. Ram Trail and Hayhoe Trail are proposed in 2029 and 2030 respectively, while the Valhalla/Sycamore Trail would be completed in 2027.	2027	\$50,000
		2029	\$50,000
		2030	\$60,000



Township Debt

Debt Service – All Funds

The Township may legally borrow money through a variety of mechanisms and for varying purposes:

General Obligation Bonds

These bonds provide funding for the acquisition and construction of major capital improvements. The Township government pledges the full faith and credit of the government to repay the debt.

- In 2016 the Township issued \$1.5 million in taxable bonds to develop and improve land and infrastructure in the DDA district. The repayment of the bonds will come from DDA revenue.
- In 2016 the Township issued \$4,084,165 in Qualified Energy Conservation bonds for various energy saving projects throughout the Township. The debt will be shared by the Sewer Fund and the General Fund, allocated according to the cost of the various projects.
- In 2017 the Township issued \$6.75 million in bonds to develop and improve land and infrastructure in the DDA district, focusing on the Cedar Street corridor. The repayment of the bonds will come from DDA revenue.
- In 2018 the Township borrowed \$7,500,000 for improvements to the Sewer system. The bonds mature in 2037. Payments will be made from the Sewer Fund.
- In 2023 the Township entered into an installment purchase agreement for the construction of solar arrays throughout the Township. The General Fund and the Sewer Fund have split this project, with the total financed amount being \$3,591,875 at 4.099%. Final payment is in 2043.
- In 2024 the Township entered into a three-year payment plan to purchase ambulance equipment, totaling \$348,220. Final payment is in 2027.

Special Assessment Bonds

- In 2017 the Township sold \$348,000 of special assessment bonds for street improvements. The repayment will be funded by assessments on the benefitting property owners. The bonds mature in 2032.

Revenue Bonds

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

- From 2007-2010 the Township borrowed \$9,850,000 State Revolving Loan Fund to finance sewer improvements. The bonds mature in 2028.
- From 2010-2015, the Township borrowed \$8,400,000 from a second State Revolving Loan Fund to finance improvements to Lift Station D. The bonds will mature in 2032.



- Beginning in 2023, and ongoing, the Township borrowed \$6,300,000 from a third State Revolving Loan Fund to finance improvements to the Publicly Owned Treatment Works plant. The bonds will mature in 2044.

Drain Assessment

- The Township is assessed by the Ingham County Drain Commission for multi-year drain assessments. At December 31, 2025 the Township had a balance of \$2,301,003 for ten of the largest assessments. The final payment is in 2044. Payments are made from the General Fund.

The debt for charter townships in the state of Michigan is legally limited to 10% of the assessed value of all real and personal property in the Township and excludes revenue bonds and special assessment bonds when calculating net direct debt. Delhi Township's projected net debt outstanding of \$19,150,935 (\$30,470,935 total outstanding less \$11,320,000 in revenue bonds and special assessment bonds) is 13.40% of the legal debt limit of \$142,926,610.



Fund / Debt Type / Description	Original Debt	Maturity Date	Remaining Principal, Dec. 31, 2025	Principal Due in 2026	Interest Due in 2026	Total Payments made during 2026
Governmental Funds						
General Obligation						
Qualified Energy Conservation	\$2,613,930	2031	\$1,222,400	\$185,600	\$39,606	\$225,206
Solar Panel	\$2,295,927	2043	\$1,627,712	\$17,884	\$66,720	\$84,604
Stryker	\$348,220	2027	\$158,450	\$76,468	\$11,407	\$87,875
<i>Subtotal, Governmental Funds, General Obligation</i>			\$3,008,562	\$279,952	\$117,733	\$397,685
Special Assessment						
2017 Street Impr SAD Bonds	\$348,000	2032	\$175,000	\$25,000	\$4,615	\$29,615
<i>Subtotal, Governmental Funds, Special Assessment</i>			\$175,000	\$25,000	\$4,615	\$29,615
Drain Assessment						
Gen'l Fund-Drain Assessment	(Variable)	2044	\$2,301,003	\$292,782	\$83,928	\$376,710
<i>Subtotal, Governmental Funds, Drain Assessments</i>			\$2,301,003	\$292,782	\$83,928	\$376,710
Total Governmental Funds			\$5,484,565	\$597,734	\$206,276	\$804,010
Sewer Fund						
General Obligation						
Qualified Energy Conservation	\$1,470,335	2031	\$687,600	\$104,400	\$22,278	\$126,678
2018 Sewer Bonds	\$7,500,000	2037	\$5,195,000	\$360,000	\$161,775	\$521,775
Solar Panel	\$1,295,949	2043	\$918,771	\$10,095	\$37,660	\$47,755
<i>Subtotal, Sewer Fund, General Obligation</i>			\$6,801,371	\$474,495	\$221,713	\$696,208
Revenue						
2007 SRF	\$9,850,000	2028	\$1,685,000	\$555,000	\$27,381	\$582,381
2010 SRF	\$8,400,000	2032	\$3,425,000	\$455,000	\$79,938	\$534,938
2023 SRF	\$6,300,000	2044	\$6,035,000	\$265,000	\$113,156	\$378,156
<i>Subtotal, Sewer Fund, Revenue</i>			\$11,145,000	\$1,275,000	\$220,475	\$1,495,475
Total Sewer Fund			\$17,946,371	\$1,749,495	\$442,188	\$2,191,683
DDA Fund						
General Obligation						
2016 DDA Development Bond	\$1,500,000	2035	\$885,000	\$75,000	\$31,673	\$106,673
2017 DDA Realize Cedar Bonds	\$6,750,000	2035	\$6,155,000	\$600,000	\$194,694	\$794,694
<i>Subtotal, DDA Fund, General Obligation</i>			\$7,040,000	\$675,000	\$226,367	\$901,367
Total DDA Fund			\$7,040,000	\$675,000	\$226,367	\$901,367
GRAND TOTAL			\$30,470,936	\$3,022,229	\$874,831	\$3,897,060

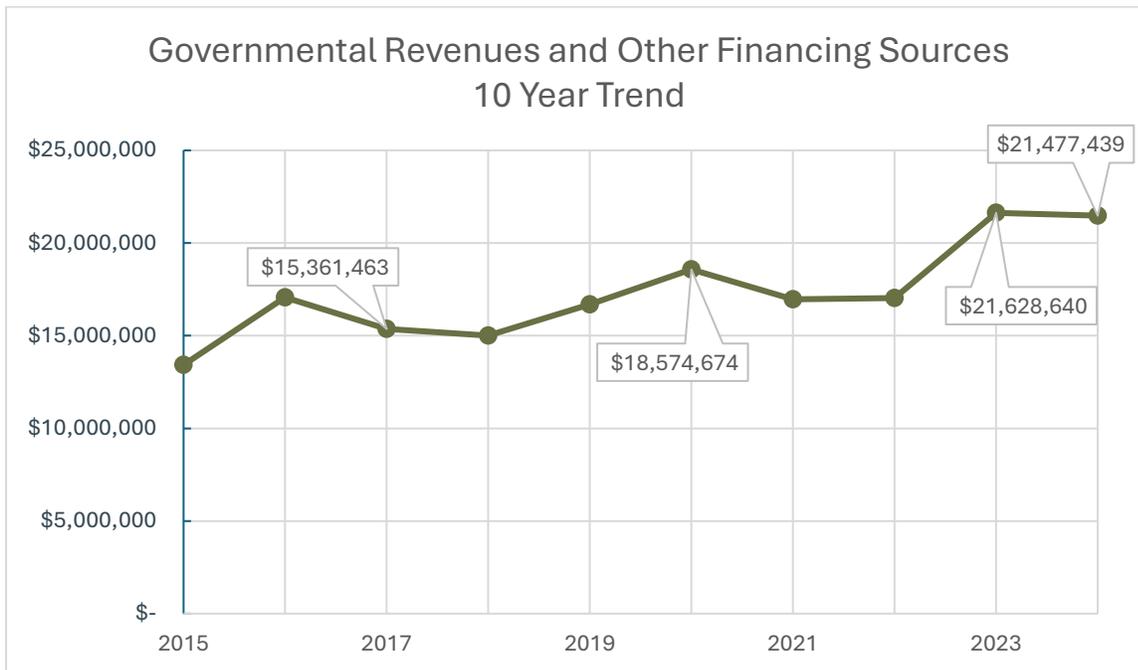


Supplemental Information

Governmental Revenues by Source – 10 Year History

Description	2015	2016	2017	2018	2019
Taxes	\$5,414,764	\$5,326,844	\$5,578,637	\$5,597,193	\$6,885,125
Grants and Revenue Sharing	\$2,334,526	\$2,160,985	\$2,636,112	\$0	\$0
Federal Grants	\$0	\$0	\$0	\$0	\$64,101
State Grants and Revenue Sharing	\$0	\$0	\$0	\$0	\$2,562,464
Charges for Services	\$1,616,868	\$1,523,687	\$1,674,104	\$1,580,852	\$1,644,672
Fines and Forfeitures	\$79,247	\$67,025	\$57,779	\$65,704	\$58,630
Franchise Fees	\$494,517	\$515,564	\$512,700	\$0	\$0
Interest Income	\$25,299	\$337,422	\$53,537	\$96,858	\$156,111
Intergovernmental	\$143,493	\$140,471	\$133,313	\$2,760,834	\$627,884
Licenses & Permits	\$505,784	\$782,673	\$659,866	\$1,018,245	\$977,045
Special Assessments	\$0	\$0	\$9,432	\$384,345	\$0
Other Revenue	\$727,191	\$496,164	\$707,734	\$273,101	\$649,053
Subtotal	\$11,341,689	\$11,350,835	\$12,023,214	\$11,777,132	\$13,625,085
Other Financing Sources	\$2,084,129	\$5,711,530	\$3,338,249	\$3,229,791	\$3,066,529
Total	\$13,425,818	\$17,062,365	\$15,361,463	\$15,006,923	\$16,691,614

Description	2020	2021	2022	2023	2024
Taxes	\$7,169,721	\$7,352,889	\$7,661,686	\$8,125,540	\$8,728,308
Grants and Revenue Sharing	\$0	\$0	\$0	\$0	\$0
Federal Grants	\$342,389	\$220,698	\$94,202	\$64,943	\$43,226
State Grants and Revenue Sharing	\$2,635,239	\$3,033,436	\$3,583,101	\$3,219,738	\$3,275,836
Charges for Services	\$1,658,219	\$1,602,428	\$1,768,642	\$1,991,373	\$1,897,873
Fines and Forfeitures	\$38,626	\$39,936	\$41,853	\$40,562	\$38,636
Franchise Fees	\$0	\$0	\$0	\$0	\$0
Interest Income	\$76,282	\$10,039	\$(127,100)	\$843,592	\$937,486
Intergovernmental	\$1,397,095	\$149,863	\$154,567	\$142,597	\$140,927
Licenses & Permits	\$1,454,783	\$1,107,332	\$935,715	\$996,526	\$752,198
Special Assessments	\$0	\$0	\$0	\$376,810	\$412,965
Other Revenue	\$696,668	\$636,403	\$535,851	\$166,088	\$363,606
Subtotal	\$15,469,022	\$14,153,024	\$14,648,517	\$15,967,769	\$16,591,061
Other Financing Sources	\$3,105,652	\$2,815,313	\$2,389,586	\$5,660,871	\$4,886,378
Total	\$18,574,674	\$16,968,337	\$17,038,103	\$21,628,640	\$21,477,439



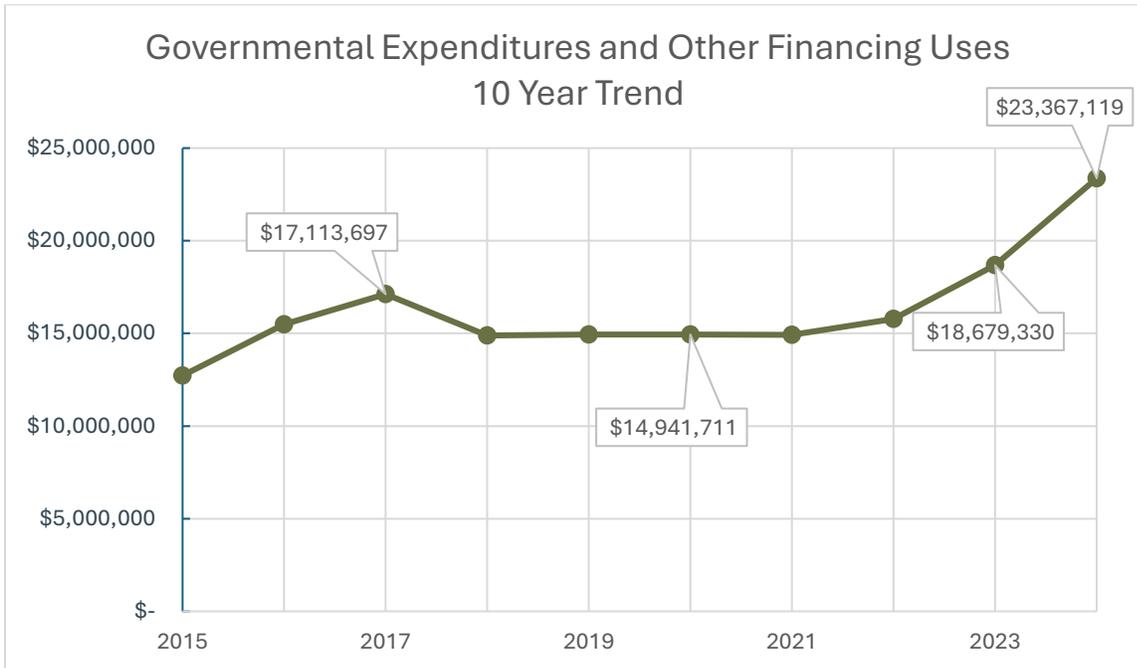
Information Source: Delhi Charter Township's Audited Financial Statements.



Governmental Expenditures by Function – 10 Year History

Description	2015	2016	2017	2018	2019
General Government	\$2,225,673	\$2,374,929	\$2,116,375	\$2,334,714	\$2,290,969
Public Safety	\$4,899,100	\$4,798,002	\$5,039,452	\$3,194,269	\$3,177,244
Public Works	\$669,875	\$800,004	\$1,227,575	\$653,567	\$681,877
Community and Economic Development	\$604,369	\$796,021	\$781,810	\$771,515	\$686,346
Health and Welfare	\$0	\$0	\$0	\$2,141,638	\$2,266,980
Recreational and Cultural	\$707,045	\$837,782	\$783,752	\$909,431	\$1,111,688
Capital Outlay	\$647,425	\$1,662,339	\$2,874,880	\$314,173	\$73,853
Debt Service: Principal	\$365,341	\$392,760	\$596,752	\$528,258	\$573,301
Debt Service: Interest	\$44,515	\$162,858	\$202,951	\$236,662	\$210,501
Other Expenditures	\$486,476	\$563,166	\$520,027	\$574,306	\$792,496
Subtotal	\$10,649,819	\$12,387,861	\$14,143,574	\$11,658,533	\$11,865,255
Other Financing Uses	\$2,074,134	\$3,092,356	\$2,970,123	\$3,229,791	\$3,066,529
Total	\$12,723,953	\$15,480,217	\$17,113,697	\$14,888,324	\$14,931,784

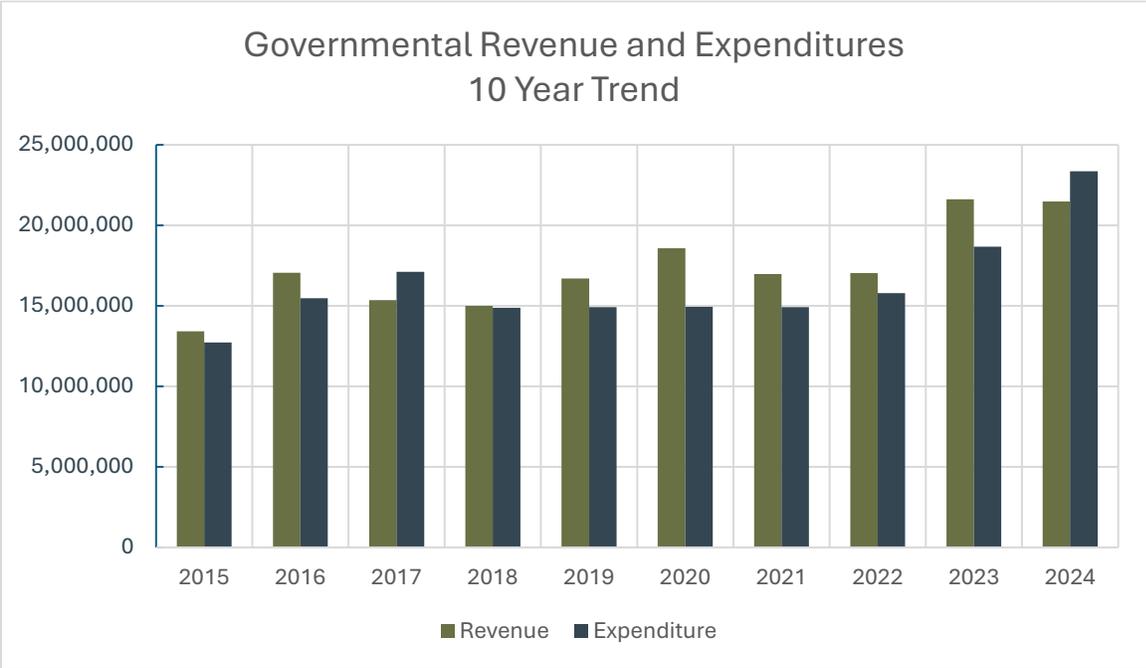
Description	2020	2021	2022	2023	2024
General Government	\$2,443,186	\$2,774,825	\$3,122,463	\$3,072,032	\$3,674,453
Public Safety	\$3,248,447	\$3,617,179	\$3,554,092	\$3,705,123	\$3,833,105
Public Works	\$581,936	\$584,235	\$678,839	\$630,661	\$986,544
Community and Economic Development	\$705,779	\$748,865	\$877,367	\$895,907	\$969,077
Health and Welfare	\$2,306,093	\$2,153,433	\$2,582,163	\$2,595,558	\$2,845,375
Recreational and Cultural	\$767,060	\$975,440	\$1,122,378	\$1,021,545	\$932,272
Capital Outlay	\$439,242	\$1,132,857	\$446,548	\$2,353,727	\$4,608,442
Debt Service: Principal	\$622,634	\$656,059	\$877,745	\$802,160	\$716,292
Debt Service: Interest	\$217,930	\$200,534	\$195,551	\$172,673	\$245,401
Other Expenditures	\$495,694	\$0	\$0	\$0	\$0
Subtotal	\$11,828,001	\$12,843,427	\$13,457,146	\$15,249,386	\$18,810,961
Other Financing Uses	\$3,113,710	\$2,070,346	\$2,325,161	\$3,429,944	\$4,556,158
Total	\$14,941,711	\$14,913,773	\$15,782,307	\$18,679,330	\$23,367,119



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. Revenues include Other Financing Sources. Expenditures include Other Financing Uses.



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
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%	\$18,689	\$6,583,625	97.8%
2020	\$7,043,817	\$6,854,582	97.3%	\$10,458	\$6,865,040	97.5%
2021	\$7,205,209	\$7,023,211	97.5%	\$8,602	\$7,031,813	97.6%
2022	\$7,539,327	\$7,329,103	97.2%	\$10,944	\$7,340,047	97.4%
2023	\$7,986,771	\$7,766,895	97.2%	\$15,177	\$7,782,073	97.4%
2024	\$8,607,020	\$8,370,977	97.3%	\$7,867	\$8,378,844	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
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%
2025	\$1,068,571,226	\$56,060,300	\$1,554,419	\$1,126,185,945	95%

Data Source: Delhi Charter Township's Tax database, (Original, All Types, Adv+) Standard Tax Roll Report.



State Equalized Value

December 31,	Amount
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
2025	\$1,429,266,100

Data Source: Delhi Charter Township's Tax database, (Original, All Types, Adv+) Standard Tax Roll Report.



Top 20 Taxpayers

Rank	Name	2025 Summer Tax	2025 State Equalized Value (SEV)	2025 Taxable Value	Number of Parcels	Percentage of Total Taxable Value
1	REDWOOD HOLT CEDAR STREET MI	\$284,048	\$22,898,000	\$22,004,689	4	1.95%
2	MCKESSON CORPORATION	\$263,287	\$21,183,700	\$20,396,381	2	1.81%
3	CONSUMERS ENERGY COMPANY	\$260,854	\$20,289,500	\$20,207,952	25	1.79%
4	WILLOUGHBY ESTATES II, LLC	\$183,733	\$15,197,700	\$14,233,470	1	1.26%
5	SREIT WOODLAND LAKES LANSING, L	\$146,876	\$14,505,900	\$11,378,219	1	1.01%
6	DART CONTAINER	\$115,585	\$11,060,800	\$8,954,207	19	0.80%
7	DTN PROPERTIES	\$106,321	\$9,924,400	\$8,236,518	23	0.73%
8	ASPEN CONSOLIDATED, LLC	\$91,820	\$10,685,900	\$7,113,155	3	0.63%
9	RSDC OF MICHIGAN LLC	\$81,863	\$6,353,200	\$6,341,759	3	0.56%
10	COMCAST OF MICHIGAN LLC	\$77,585	\$6,019,000	\$6,010,382	4	0.53%
11	2000 CEDAR LLC	\$64,353	\$5,525,200	\$4,985,297	1	0.44%
12	THEROUX DEVELOPMENT CO	\$63,580	\$6,360,200	\$4,925,472	5	0.44%
13	TMT DELHI LLC	\$56,055	\$4,488,500	\$4,342,448	1	0.39%
14	CRICKET RIDGE OWNER LLC	\$50,943	\$5,200,000	\$3,946,463	1	0.35%
15	4330 KELLER RD - DINO, LLC	\$45,058	\$4,565,700	\$3,490,552	3	0.31%
16	HUNTLEY VILLA MI, LLC	\$42,075	\$3,701,800	\$3,259,506	2	0.29%
17	YES STONEGATE, LLC	\$41,902	\$3,556,700	\$3,246,101	4	0.29%
18	MOC DEVELOPMENT, LLC	\$39,492	\$3,843,400	\$3,059,389	1	0.27%
19	YES DELHI MANOR, LLC	\$36,390	\$3,667,200	\$2,819,097	3	0.25%
20	SENIOR CARE EQUITIES #11 LLC	\$36,317	\$3,557,900	\$2,813,389	1	0.25%
Totals		\$2,088,136	\$182,584,700	\$161,764,446	107	14.37%

Total 2025 Taxable Value for Delhi Charter Township = \$1,126,099,435.

Data Source: Delhi Charter Township's Tax database.



Glossary

Accrual Method of Accounting – An accounting method used for enterprise funds where revenues are recognized when earned and expenses are recognized when incurred, regardless of when cash is exchanged.

Ad Valorem – A term that refers to a tax levied based on the value of real and personal property.

ADA Transition Plan – A plan to facilitate the repair or replacement of non-compliant sidewalk ramps to promote a walkable community.

Assessing Department – The department responsible for fairly, uniformly, and accurately assessing all real and personal property within the Township and maintaining the Township's assessment rolls.

Balanced Budget – A budget where revenues plus appropriated fund balances are equal to or greater than expenditures, and all funds have positive fund balances.

Board of Trustees – The governing body of Delhi Charter Township, consisting of seven elected members: a Supervisor, a Clerk, a Treasurer, and four Trustees.

Brownfield Redevelopment Authority – A legal entity that assists in financing environmental assessment and remediation. Its purpose is to prepare environmentally challenged properties for desirable and productive re-uses to enhance the Township's tax base.

Budget Amendment – A change to a budget that is typically requested a few times a year to adjust to changing plans. Amendments must be approved by the Township Board before expenditures can exceed the budget.

Budget Calendar – A schedule of events for the budget process, including the distribution of materials, public hearings, and the final adoption of the budget.

Budget Workshop – A meeting where department heads present their proposed budgets to the Township Board.

Buildings and Grounds Department – The department responsible for maintaining all Township-owned or operated buildings, grounds, and facilities, including cemeteries.

Capital Assets – The Township has adopted guidelines for accounting for and reporting capital assets, which sets the capitalization threshold at \$5,000.

Capital Improvement Program (CIP) – A schedule of public works projects and equipment purchases planned for a six-year period, including the current budget year. It includes project priorities, cost estimates, and funding sources.



Capital Projects Fund – A fund used to account for the revenues and expenditures of one-time projects, especially when funding comes from various sources.

Charter Township – A form of government in Michigan with seven members elected to the Board of Trustees. The Township Manager is appointed by the Board and is responsible for hiring all department heads and employees.

Clean Water State Revolving Fund – A State of Michigan program from which the Township has borrowed funds to address sewer infrastructure needs.

Component Unit – A separate legal entity that operates in conformity with the Township's policies and procedures but is reported as part of the Township's financial statements. The Downtown Development Authority (DDA) and the Brownfield Redevelopment Authority (BRA) are examples.

Cost of Living (COL) Adjustment – An annual adjustment applied to the employee compensation schedule. A 2.9% increase is budgeted for 2026.

Downtown Development Authority (DDA) – A legal entity created to facilitate public improvements and economic development within the DDA district. It is governed by a Board of Directors appointed by the Township Board.

Debt Service Fund – A fund that accounts for governmental debt activity, such as the repayment of street improvement bonds.

Department of Public Service (DPS) – The department that manages the wastewater treatment to meet federal and state standards, maintains the sewer system, and oversees new construction.

Elections – The department responsible for administering elections, maintaining voter registration records, and providing voter education for the Township's citizens.

Enterprise Funds – Funds used to account for activities that receive a significant portion of their revenue from user fees. The Sewer Fund is the Township's enterprise fund.

Fire Fund – A special revenue fund supported by a voter-approved millage to provide fire protection, EMS services, and fire safety education.

Fire, EMS Equipment, and Vehicle Fund – A special revenue fund supported by a voter-approved millage to purchase equipment and apparatus for the Fire Department.

Fund Balance – The difference between a fund's assets and liabilities. The Township strives to maintain an unrestricted fund balance in the General Fund of at least 17% of operating expenditures.



Fund Structure – The financial organization of the Township, which includes governmental funds (General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund), enterprise funds, and component units.

General Fund – The primary operating fund of the Township, which accounts for all general government activities not accounted for in other funds. It is funded by general property taxes, state-shared revenue, and other sources.

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

Governmental Funds – Funds used to account for Township functions primarily supported by taxes and intergovernmental revenues, such as legislative, general government, and public safety.

Groundwater Management Board – A board with which the Township partners to ensure a safe and reliable water system.

Headlee Amendment – A Michigan constitutional provision that limits the growth of property tax revenue. As property values increase, the operating millage rate is reduced, limiting the increase in tax revenue to a national inflation factor.

Information Technology Department – The department responsible for maintaining the functionality of computer systems, networks, and printers, and providing GIS mapping services to other departments and the public.

Infrastructure Department – The department that provides, maintains, and enhances all areas of Township infrastructure, including streetlights, streets, and sidewalks.

Lansing Board of Water and Light (BWL) – The entity that provides public water and fire protection services (hydrants) to the Township.

Local Brownfield Revolving Fund – A fund used to assist in financing environmental assessment, remediation, and other environmental response activities for Brownfield properties.

Manager's Department – The department that administers and implements the goals of the Township Board through effective use of personnel, financial, and physical resources. It also provides personnel and benefit administration services.



Millage – The tax rate used to calculate property taxes. A mill is equal to one-tenth of one percent, or \$1 of tax per \$1,000 of taxable value. The Township has voter-approved millages for fire, police, parks, and fire equipment.

Modified Accrual Basis – A method of accounting and budgeting used for governmental funds. Revenues are recognized when they are measurable and available to pay current expenditures, and expenditures are recognized when goods or services are received.

Multi-Year Forecasting – The practice of including budget forecasts for future years beyond the current budget to help the Township anticipate and plan for long-range financial impacts.

Organization Chart – A visual representation of the Township's departmental structure and key personnel.

Parks, Trails, and Recreation Fund – A special revenue fund that provides recreational opportunities for residents and is partially supported by a voter-approved millage.

Planning and Community Development Department – The department that reviews all planning, zoning, and construction activities, issues building permits, and provides code enforcement and rental housing inspection services.

Police Fund – A special revenue fund supported by a voter-approved millage to provide police protection through a contract with the Ingham County Sheriff's Office.

Public Act 2 of 1968 – A State of Michigan law that sets the accounting, budgeting, and auditing requirements for local governments.

Realize Cedar Project – A project funded by the DDA to encourage mixed development and revitalization along Cedar Street.

Revenue Sharing – State of Michigan funding distributed to local governments, comprised of a constitutional portion based on sales tax and population, and a statutory portion that can be adjusted by the legislature or governor.

Sewer Fund – The Township's enterprise fund, which provides for the removal and treatment of sewage, maintenance of sewer lines, and building new sewer lines. It is financed primarily by user fees.

Special Revenue Funds – Funds used to account for revenues from specific taxes or other designated sources to finance particular government functions. The Fire Fund, Police Fund, and Parks, Trails, and Recreation Fund are examples.



Standard & Poor (S&P) – A rating agency that ranks the creditworthiness of borrowers. The Township has an AA rating, indicating a strong capacity to repay debt.

State Equalized Value (SEV) – The total taxable value of property within the Township, used to calculate the legal limit for issuing general obligation debt.

State Revolving Fund (SRF) – The [Clean Water] State Revolving Fund provides low-interest loans to counties, cities, villages, townships, authorities, and other public entities created under state law for projects that improve water quality and protect public health.

Stormwater – The department that manages the Township's Stormwater Phase II program to protect and improve local water quality in compliance with state and federal regulations.

Treasurer's Office – The department that serves as the custodian of all Township funds, handles cash receipting, sewer billing, and property tax billing and collection.

Valhalla Park – A park within the Township that includes a beachfront area, pavilions, a playground, nature trails, and athletic fields. Plans are underway for a trail loop around its pond.

Water Improvement Fund – A special revenue fund created to provide a reliable water system in the Township.

