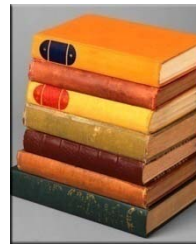
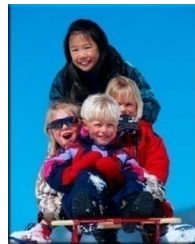
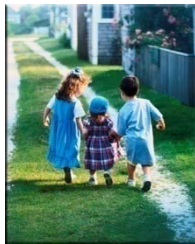


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Delhi Charter Township

Five Year Financial Forecast

For Years Ending December 31, 2011 through 2015

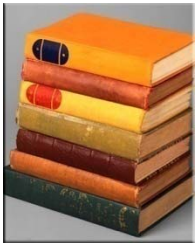


Charter Township of Delhi, Michigan

5 Year Financial Projection

2011 - 2015

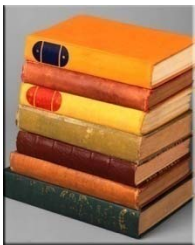
1. Purpose of the Study
2. What We Did
3. Primary Assumptions
4. Results of Initial Model Analysis
5. The Township's Options



Charter Township of Delhi, Michigan

Purpose of the Study

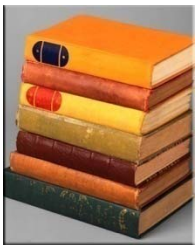
1. Answer the question: “Financially, where are we going?”
2. Provide a functional tool to be used to assist in making important decisions.



Charter Township of Delhi, Michigan

What We Did

1. Obtained 4 years of historical financial information from the Township, as well as the 2010 budget.
2. Analyzed historical data, identified trends, and developed assumptions for future activity.
3. Developed electronic forecasting model
 - Took into consideration the trends and assumptions
 - Consulted with Township personnel
 - Applied assumptions at an individual general ledger account level
 - Forecasted account activity over 5 years



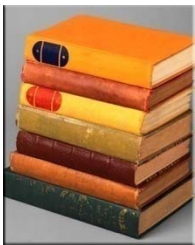
Charter Township of Delhi, Michigan

What We Did (continued)

4. Presented the draft model to the management team

- Refined assumptions
- Refined format of model

5. Implemented management team suggestions into final model, written report, and this presentation

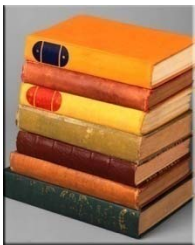


Charter Township of Delhi, Michigan

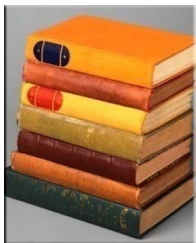
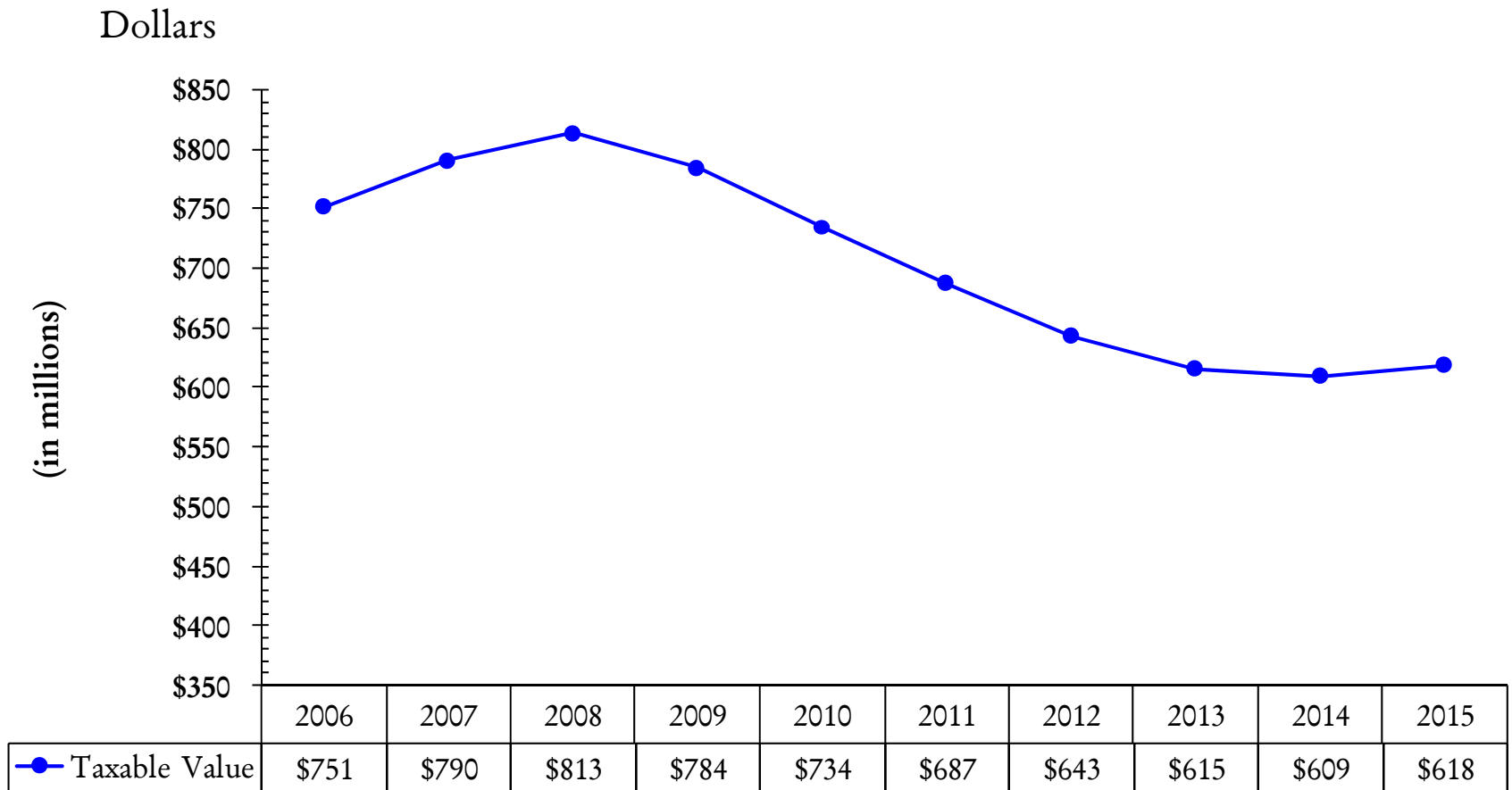
Primary Assumptions

1. Revenue

- Property taxes are falling – assessor, local real estate market, tax revenue cycle timing
- State Shared Revenue – elimination of Statutory, no growth for Constitutional
- Interest income - conservative increases
- Charges for service and miscellaneous – flat or conservative increases



Charter Township of Delhi, Michigan Taxable Value (in millions \$) Years Ended December 31

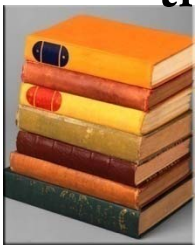


Charter Township of Delhi, Michigan

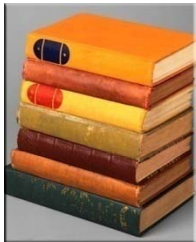
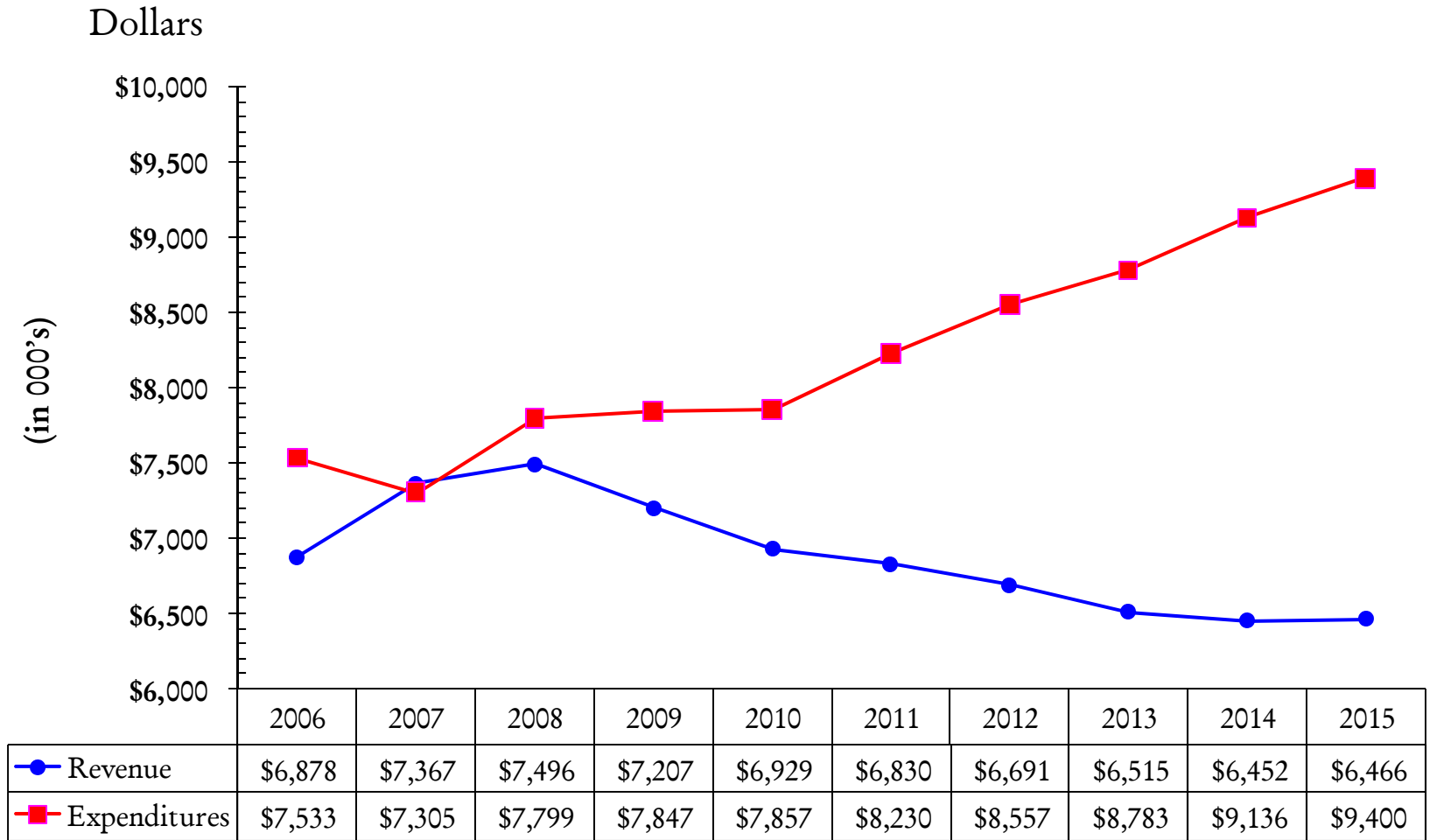
Primary Assumptions (continued)

1. Expenditures

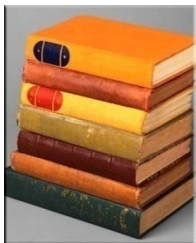
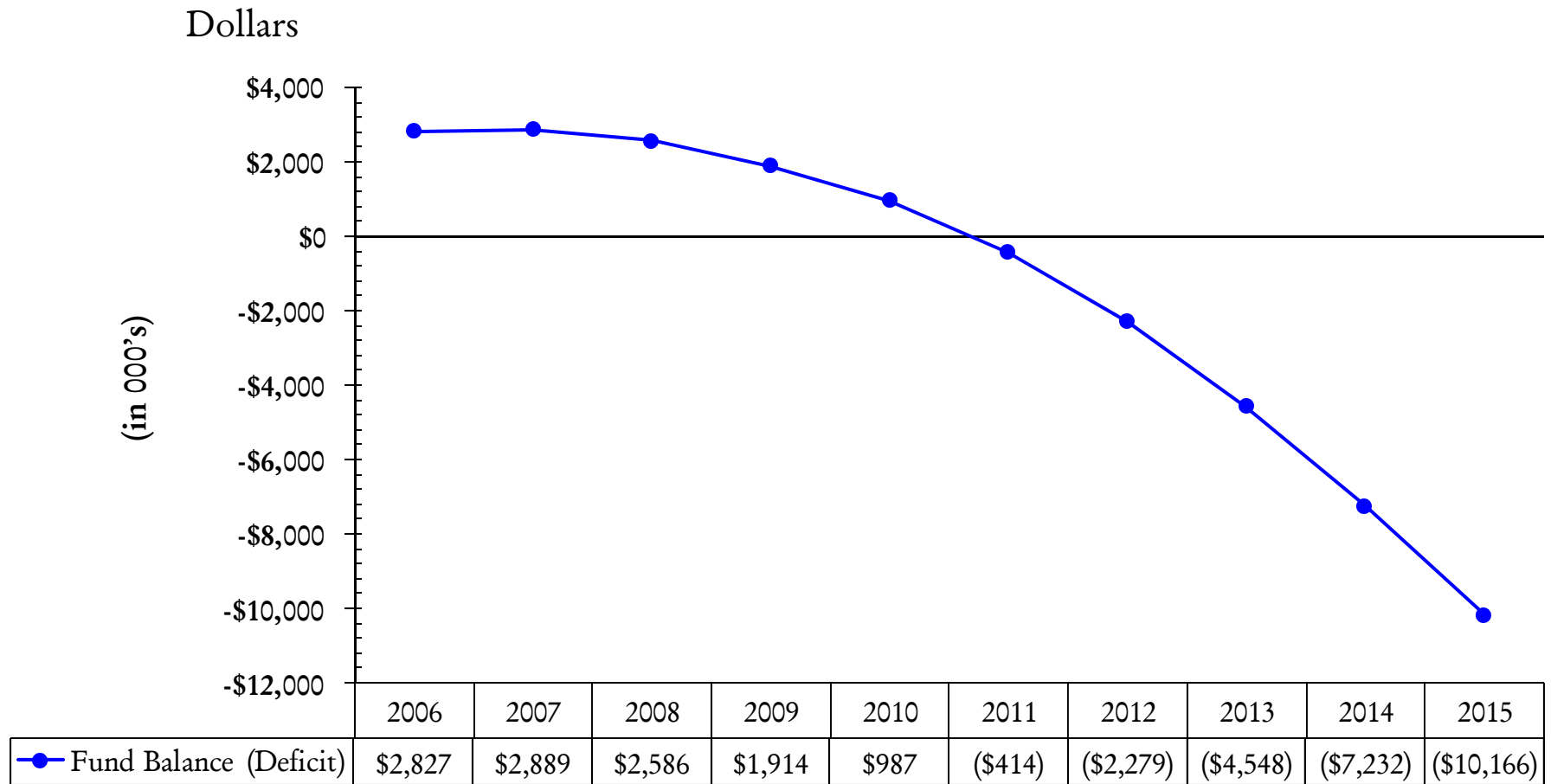
- Wages – increases due to COLA or Township’s schedule
- Fringes – medical related increases consistent with historical trends and increases used by actuary for GASB 45 estimates
- Capital outlay – Drain projects included. Very little other as estimated by Township. New roof excluded.
- Administrative costs – rising at rate of inflation (3% or less)
- General Fund will subsidize the Parks and Recreation and Community Development Funds to the extent necessary for those funds to continue breaking even.



Charter Township of Delhi, Michigan General Fund Revenue and Expenditures Projection Years Ended December 31



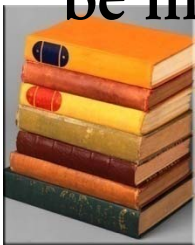
Charter Township of Delhi, Michigan General Fund Fund Balance Projections Years Ended December 31



Charter Township of Delhi, Michigan

Results of Initial Model Analysis

1. General Fund's expenditures and transfers have already been exceeding revenues for several years.
2. Property tax revenue has begun declining with your 2010 fiscal year and will continue to do so for the next several years. This decrease will total at least 20% PER YEAR as of 2013.
3. Barring any further action by the Township, expenditures will continue to increase by 3-4.5% per year.
4. Under the current assumptions, the General Fund will be in a deficit by December 31, 2011.



Charter Township of Delhi, Michigan

The Township's Options

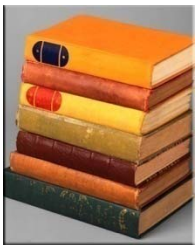
1. Raise Revenue

1. Headlee Override
2. New Millage
3. Evaluate charges for service
4. More extreme measures – one time only

2. Decrease Expenditures

1. Personnel – wages, benefits, headcount
2. Cost sharing with other communities (consolidation)
3. Overall “belt tightening” – all departments
4. Elimination of services

3. Combination of the two



**Charter Township Of Delhi
Five-Year Financial Forecast**

Years Ending December 31, 2011 Through 2015

plante
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moran

**CHARTER TOWNSHIP OF DELHI
FIVE-YEAR FINANCIAL FORECAST
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Independent Accountant's Report

To the Township Board
Charter Township of Delhi, Michigan

We have compiled the accompanying schedules of forecasted revenues and expenditures for the General Fund, Parks and Recreation Fund, and Community Development Fund for the Charter Township of Delhi (the "Township") for the years ending December 31, 2011 through 2015, in accordance with attestation standards established by the American Institute of Certified Public Accountants. The accompanying forecasted revenues and expenditures for the General Fund, Parks and Recreation Fund, and Community Development Fund present, to the best of management's knowledge and belief, the named fund's revenues and expenditures for the forecasted period. The presentation is not intended to be a forecast of financial position, results of operations, or cash flows.

The schedules do not present all significant financial measures that would be presented in fund financial statements. The presentation does not include a balance sheet or statement of revenue, expenditures, and changes in fund balance (budget and actual) for the General Fund, Parks and Recreation Fund, or the Community Development Fund. Accordingly, this forecasted information is not designed for those who are not informed about the Township's financial position and results of operations for the General Fund, Parks and Recreation Fund, or the Community Development Fund.

A compilation is limited to presenting forecasted information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasted information and, accordingly, do not express an opinion or any other form of assurance on the accompanying schedules or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying forecasted information and this report are intended solely for the information and use of the Charter Township of Delhi and are not intended to be and should not be used by anyone other than the Charter Township of Delhi.

Plante & Moran, PLLC

January 27, 2010

EXECUTIVE SUMMARY

PROJECT BACKGROUND

Plante & Moran, PLLC was retained by the Charter Township of Delhi (the "Township") to compile a five-year financial forecast for the General Fund, Parks and Recreation Fund, and Community Development Fund.

PROJECT SCOPE

The analysis and development of the financial forecast will provide the Township with the following:

- In-depth estimation of future financial conditions
- Financial "framework" from which to evaluate the ongoing fiscal condition of the Township
- A rational basis for identifying areas of greatest concern and devising fiscal strategy
- An automated tool to facilitate the analysis of financial and operational objectives

To assure a comprehensive evaluation, we collected and evaluated information from a variety of sources. Information was obtained from the following:

- Collection of information from internal sources within the Township
- Collection and review of operational, financial, capital, and other applicable information
- Discussions with and data collection from expert sources including governmental representatives and other relevant sources
- Collection and review of information related to legislative initiatives and actions

The forecast has been developed using the best available information concerning financial trends and conditions. Changes in economic conditions and regulatory provisions could have a significant impact on the forecast. Based upon a review of the above information and discussions with the Township finance director's office, the forecast was developed using certain key assumptions and should not be evaluated without a thorough understanding of the assumptions. The assumptions and the accompanying rationale are documented in the assumption section of this report. These assumptions provide a basis for estimating future years' revenues and expenditures. The underlying assumptions used in the estimations are likely to change and the costs projected are likely to differ from actual amounts.

UTILIZING THE FINANCIAL FORECAST

The financial forecast has been developed as an automated spreadsheet program. As such, it provides the Township with the ability to test alternative financial scenarios related to both revenues and expenditures.

CHALLENGES AHEAD

As noted above, this projection estimates that the Township will face significant challenges as it struggles to maintain its current financial condition. There are many uncertainties related to major revenue sources, most specifically, property taxes and state-shared revenue that could adversely impact the Township's financial condition.

STATE-SHARED REVENUE

As you are aware, Governor Granholm recently signed the FY 2009-2010 general government budget, which includes funding for revenue sharing. In her accompanying letter, Granholm remained concerned about the cuts to local governments and the lack of revenue-sharing funding provided by the budget. She again called on the legislature to supply additional dollars and assure appropriate revenue-sharing payments in support of critical local services.

The budget contains an overall reduction factor to total revenue-sharing payments (constitutional and statutory) of 11.06 percent. The constitutional portion decreased based on the May 2009 revenue-estimating conference from \$649 million to \$622 million (about 4 percent). The statutory portion has been cut from \$388 million to \$314 million (about 19 percent).

Communities that no longer receive the statutory portion will see a decline of about 4 percent. Those that still have statutory revenue sharing will see a much larger decline. The 11.06 percent that is being reported is the total amount of the cut, but the specific cuts will vary widely by community. For the Charter Township of Delhi, the most recent nine years of payments and the expected amounts to be received for your 2010 funding are shown below:

State Fiscal				Decrease	Cumulative
Year	Constitutional	Statutory	Total	from 2001	Loss
2001	\$ 1,464,552	\$ 693,732	\$2,158,284	\$ -	\$ -
2002	1,479,470	648,404	2,127,874	30,410	30,410
2003	1,503,708	559,882	2,063,590	94,694	125,104
2004	1,483,363	371,294	1,854,657	303,627	428,731
2005	1,518,761	315,680	1,834,441	323,843	752,574
2006	1,544,618	269,412	1,814,030	344,254	1,096,828
2007	1,512,524	247,484	1,760,008	398,276	1,495,104
2008	1,563,021	196,987	1,760,008	398,276	1,893,380
2009	1,474,118	196,987	1,671,105	487,179	2,380,559
2010 projected	1,377,537	80,908	1,458,445	699,839	3,080,398
Change from 2009	(96,581)	(116,079)	(212,660)		
as a %	-6.6%	-58.9%	-12.7%		

While the Constitutional portion must follow the formula set forth in the Constitution, the legislature has discretionary control over the statutory portion. As such, the State can further reduce this amount - as it has done consistently since 2001 - or at some point decide to do away with the statutory revenue sharing altogether. For 2010, the projected overall loss to the Township related to revenue sharing totals approximately \$213,000, with an additional \$81,000 on the line in future years.

PROPERTY TAXES

Many communities in Michigan are continuing to face the challenges inherent in the real estate market decline given the effects of Proposal A. Some communities are seeing declines in overall taxable value this year - many will see similar or greater declines in future years. The impact on each community and over what period of time will vary. The one constant, however, is that there will be an impact that each community will need to consider come budget time.

Delhi Township has experienced growth in its taxable values in past years; however, as current housing market conditions have dictated, there has been a reversal of this trend. The following table shows the previous history of the Township's taxable value:

<u>Fiscal Year Ended</u>	<u>Taxable Value</u>	<u>Increase/Decrease</u>
Tax year 2003	\$ 585,748,109	
Tax year 2004	638,276,778	9.0%
Tax year 2005	700,521,229	9.8%
Tax year 2006	751,301,225	7.2%
Tax year 2007	790,379,760	5.2%
Tax year 2008	812,759,786	2.8%
Tax year 2009	784,405,260	-3.5%
Tax year 2010 estimate	733,647,620	-6.5%

When discussing property taxes, it should also be noted that in years when Delhi Township's taxable value increased by more than inflation, the Headlee Amendment required the Township to roll back or reduce its millage rate so that the total taxes collected were not greater than inflation. Delhi Township's charter maximum for operating mills is 5.0000. However, due to the Headlee Amendment, the maximum the Township can levy for operations as of December 31, 2009 is 4.3094.

HEALTH CARE COSTS

While the Township has taken multiple steps to contain employee related healthcare costs, the fact remains that insurance premiums and health-related benefits continue to be a significant portion of the Township's annual budgeted expenditures. The Township's total cost for health care budgeted during the year ended December 31, 2010 is approximately \$742,000. This includes costs for both current employees and retirees.

The Governmental Accounting Standards Board released Statement Number 45, *Accounting and Reporting by Employers for Postemployment Benefits Other Than Pensions*. The promise to provide health care to retirees is very similar to the promise to provide an annual pension check. This new pronouncement provides guidance for local units of government in recognizing the cost of retiree health care. These new rules now cause the government-wide financial statements to recognize the cost of providing retiree healthcare coverage over the working life of the employee, rather than at the time the healthcare premiums are paid. The statement also requires the Township to have an actuarial valuation to define the liability, and the liability will need to be disclosed in the financial statements. In addition, the Township's funding status, or the progress it has made in accumulating assets to pay for this liability, is also disclosed. Lastly, the actuary has provided the Township with an annual contribution amount that the actuary deems necessary to fund the liability over a 30-year period. The Township may choose not to, or may not be able to, make this payment. If that is the case, the unfunded status is then disclosed in the notes to the financial statements. This new pronouncement was effective for the year beginning January 1, 2008.

Currently, the Township has contributed approximately \$334,000 in the form of current healthcare insurance premiums. The Township has budgeted for future contributions as defined by its actuary for the 2010 fiscal year.

CAPITAL NEEDS

The Township continues to have some challenges ahead in terms of financing of capital needs. The Township's 2010 budget calls for minimal capital purchases other than \$200,000 for at-large drains.

During our discussions with Township management, a new roof for the Community Services building was identified as a significant need. This is estimated to cost \$500,000. After further discussion with Township management, this amount has not been included in the forecast, as it does not appear the funds will be available to fund the project. Instead, repair and maintenance costs were increased to hopefully extend the useful life of the existing roof.

PROJECT SUMMARY

The results of the analysis should be considered within the appropriate context. Essentially, the financial results for future fiscal years should be viewed only as financial estimates, derived from the best available financial information at this particular point in time. Considered in this light, the financial plan provides a benchmark from which to monitor and evaluate ongoing financial trends and results.

For purposes of the General Fund, the level of projected fund balance is typically used as the barometer to measure likely future financial strength. In general, a level fund balance indicates a stable financial condition. A decreasing or negative fund balance indicates a situation whereby the Township will have to monitor the financial situation closely in the coming years. It does not indicate a prediction that we believe an actual fund deficit will occur.

In this situation, sound decision making will be required as the Township strives to provide high quality service within a changing revenue base. The financial plan, as a “road map” of future events and of potential outcomes, is intended to assist the Charter Township of Delhi in the process of developing ongoing strategies for dealing with declining revenue sources, containing costs, and assuring ongoing financial stability.

Summary of Significant Forecast Assumptions

All forecasted revenues and expenditures are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when it is measurable and available. Available is defined as being collected within the current period or soon enough to pay liabilities of the current period. Expenditures are recorded when a liability is incurred.

This financial forecast presents, to the best of management's knowledge and belief, the Township's expected financial position and results of operations of its General Fund, Parks and Recreation Fund, and the Community Development Fund for the forecast periods. Accordingly, the forecast reflects management's judgment as of January 27, 2010, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between forecasted and actual results, because events or circumstances frequently do not occur as expected, and those differences may be material.

- The comparative historical information for the years ended December 31, 2006, 2007, and 2008 is extracted from the Township's audited financial statements for those years. Those financial statements should be read for additional information.
- Fiscal year 2009 amounts are derived from the Township's final 2009 budget and were provided to us in January 2010.
- Fiscal year 2010 amounts are from the adopted original budget for the 2010 fiscal year.
- In most instances, estimates for subsequent years were developed using compounding inflation building off the 2010 budget. Exceptions to this method are noted in the specific assumptions on the following pages.
- Annual inflation factors through fiscal years 2011 - 2015 are based upon projections obtained from the United States Congressional Budget Office (CBO). An inflation factor of 2.2 is used for each year, unless otherwise indicated.
- Data has been collected and financial estimates have been developed utilizing a number of expert sources including the Township finance director and various department heads, State of Michigan departments, and other professional sources.

REVENUE ASSUMPTIONS

Property Taxes - Real and Personal

- Property tax revenue estimates for the 2011 - 2015 years are based on estimated taxable values and the current maximum millage rate.
 - The taxable value estimates used for 2011 revenues are based on conversations with the Township's assessor and her preliminary estimates at what the potential decrease would be for the taxable value base. This same decrease (approximately 6.4 percent on average) was continued through 2012.
 - Based on economic indicators outlined by senior economists at PNC Financial Services Group, 2013 is estimated to be the first year that the housing market will turn around. For the Township, this turnaround in 2013 taxable values will result in a smaller decrease in tax revenues starting in the 2014 fiscal year. Based on the time it takes for assessed value increases to manifest as taxable value increases, 2013 and 2014 taxable values (and their related 2014 and 2015 revenues) are still projected to decline 4.4 percent and 0.9 percent, respectively.
- The Township is currently levying the maximum available millage for operations; therefore, there are no unlevied mills available to use in the future to offset expenditure increases.
- The DDA has historically contributed 20.0 percent of its capture amount to the General Fund. Starting in fiscal year 2011, this amount was increased to 40.0 percent of its capture.

State-shared Revenue - When performing a projection, we use state-shared revenue distribution projections issued by the Senate Fiscal Agency. Given recent developments with revenue sharing, the statutory portion continues to be a target for cuts. Without a constitutional guarantee, this funding source will always be at risk, and as such, has been excluded from revenue sources for the periods 2011 - 2015.

While economic factors and historical performance indicate that sales tax collections should increase, the model conservatively assumes that constitutional revenue-sharing payments will remain consistent with 2010 amounts.

Special Assessments - Revenues to be collected for special assessments are based on the current outstanding assessments, and do not include any expected future assessments. The assumption for all future assessments is that the additional revenue would offset the related additional costs. Special assessment revenue includes both the principal and interest collections, and excludes the impact of early payoffs.

Intergovernmental - Intergovernmental revenues are anticipated to remain flat for the duration of the model.

Charges for Services - Charges for services are anticipated to remain flat for the duration of the model.

Licenses and Permits - Due to the depressed construction market, building permits are estimated to continue decreasing in 2011 and remain flat for 2012. Starting in 2013, following the anticipated increase in housing prices, it is anticipated permit revenues will begin a gradual increase as individuals ready their homes to take advantage of the estimated turnaround of the housing market.

Interest - Interest income is estimated based on the projection that financial instruments the Township has invested in are near the lowest rate they can be. As such, interest rates - and thus interest income - have been projected to increase over the duration of this model.

DDA Contributions - In the Community Development Fund, the DDA pays for a percentage of the salary and fringe expenditures incurred in that fund. The historical percentage has been 31.0 percent, which has been continued throughout the forecast.

Other - Other revenue was projected to increase at 2.2 percent per year.

EXPENDITURE ASSUMPTIONS

Salary and Wages - Staffing levels are expected to remain constant. For non-fire employees, an estimated 75.0 percent of all employees are at their respective top step level for 2011, whereas 50.0 percent of fire employees are at their top step level. Each subsequent year, it is anticipated that 10.0 percent of the existing workforce in the fourth step will move into the fifth step of their respective groups. Cost of living adjustments (COLA) are anticipated to be given in each year of the forecast. The COLA increase for 2011 will be 1.0 percent and increase .25 percent each year thereafter, resulting in a 2.0 percent COLA increase in 2015. Scheduled raises, which occur when an employee jumps up a step, have been calculated based on the average increase between each step level for the Township's 2010 employee compensation schedule for both groups.

Non-health Benefits - Non-health benefits include any fringes such as workers' compensation, education and training, and uniform costs, and are anticipated to increase at the same percentage as salary and wage expenditures.

Health-related Benefits - This category includes Social Security/Medicare, health insurance, dental insurance, life insurance, and disability insurance costs. These expenditures are estimated to increase at a 7.50 percent inflation rate per year for all years, based on recent trends in market conditions, as well as actuarial assumptions used to calculate the other postemployment benefits cost.

Pension Contributions - The Township provides pension benefits for all of its full-time employees through a defined contribution plan, called the Defined Contribution Pension Plan for Governmental Employees. The Township contributes an amount equal to 10.0 percent of the employee's base annual compensation. For purposes of this model, the contribution rate used was the average of the historical contribution percentages (fiscal years 2006 - 2010) - calculated as historical cost divided by salary and wage expense - and was applied against the estimated salary and wage expenditures for fiscal years 2011 - 2015. In many cases, this percentage approaches the 10.0 percent contribution rate. By using the average of these historical rates, we are able to better account for those individuals who are not participants in the plan, as opposed to applying a blanket 10.0 percent contribution rate to all salary and wage expenditures.

Other Postemployment Benefits - The annual required contribution, which has been budgeted for in 2010, and has also been incorporated into each of the forecasted years, is anticipated to increase 4.5 percent, based on historical increases calculated by the Township's actuary.

Office and Other Expenditures - Office and other expenditures are estimated to increase 2.2 percent annually.

Legal, Professional, and Contractual Expenditures - Legal, professional, and contractual expenditures are estimated to increase 3.0 percent annually.

Police Contract - Contractual police expenditures are expected to increase 3.5 percent annually.

Transfers to Other Funds - Transfers out of the General Fund are anticipated to be at a level that will result in the Parks and Recreation Fund and the Community and Development Fund breaking even, with no change in fund balance or net assets in the Parks and Recreation Fund or Community Development Fund, respectively.

FORECAST RESULTS SUMMARY

After completing the model using the above techniques and assumptions, several items regarding the Township's fiscal health have become apparent. First, and most strikingly, the model indicates that at the rate of current trends, the Township is heading toward a General Fund fund deficit in the near future. The model predicts that by the year 2011, under current assumptions, the General Fund will end the year in a deficit of approximately \$450,000.

The second item that can be learned by studying the model is that there is a structural deficit in the operations of the General Fund. Over the past four years, with the exception of 2007, the General Fund has had expenditures exceeding revenues by \$300,000 to \$600,000. In other words, a significant portion of fund balance has been used to balance the budget in three of the past four years. Using the current assumptions, the model indicates that the General Fund will continue to have expenditures exceeding revenues - using up fund balance - in the amount of \$900,000 to \$2.9 million **each year** for the next six years. While the Township has already taken steps to control expenditures, and has already made some difficult decisions about benefit and staffing levels, both the historical trend and the future projection indicate that even more difficult decisions lie ahead in the near future.

The two options for correcting a structural deficit are to cut expenditures or raise revenues. Unfortunately, there are few options for raising significant amounts of revenue. A new millage, Public Act 33 public safety assessment, or a Headlee override are the only viable options available to raise all or a portion of the significant amount of revenue the model calls for. On the expenditure side, further reductions to headcount, fringe benefits and compensation, and the reduction or elimination of services should be explored.

Finally, the last thing that this model indicates is that left unchecked, the General Fund would **theoretically** end the 2015 fiscal year in a deficit of approximately \$10.3 million. This is truly a theoretical result as the Township does not have the cash reserves to continue operations while accumulating a deficit of that magnitude. However, looking to the 2015 fiscal year helps show the long-term impact of decisions that are made today.

In conclusion, the impact of falling revenues and increasing costs has already begun taking a significant toll on the Township's fiscal health. The Township has already taken the first steps toward recovery by containing certain costs and by investing in a forecasting tool that helps identify the impact of the decisions made today on its long-term financial well-being. The next step is to evaluate the options available, and make the decisions that will best close the gap between revenues and expenditures.

Charter Township of Delhi
General Fund
Historical and Forecasted Financial Operations

	Historical Data				Budget 2010
	Actual	Actual	Actual	Final Amended	
	2006	2007	2008	2009 Budget	
Operating Revenue					
Taxes	\$ 2,591,174	\$ 2,698,135	\$ 2,822,046	\$ 2,868,200	\$ 2,779,100
Special assessments	288,841	279,757	379,464	250,900	281,100
Intergovernmental	1,896,685	2,054,130	1,886,943	1,701,550	1,553,550
Licenses and permits	17,215	16,969	15,965	16,300	16,300
Charges for services	1,213,644	1,336,868	1,513,559	1,489,240	1,543,500
Interest	273,926	306,429	179,693	75,150	60,000
Other	590,585	656,183	697,104	704,070	695,690
Total operating revenue	6,872,070	7,348,470	7,494,775	7,105,410	6,929,240
Non-operating Revenue - Sale of fixed assets	6,210	18,694	1,100	70,300	-
Total Revenue	\$ 6,878,280	\$ 7,367,164	\$ 7,495,875	\$ 7,175,710	\$ 6,929,240
Operating Expenses					
Legislative					
Salaries and wages	\$ 41,415	\$ 43,165	\$ 64,489	\$ 65,040	\$ 64,740
Fringe benefits - other	3,090	4,297	5,718	4,830	5,330
Administrative	7,829	14,137	13,556	35,830	37,870
Total Legislative	52,333	61,598	83,763	105,700	107,940
General Government					
Salaries and wages	1,042,624	1,191,460	1,185,933	1,110,170	1,172,170
Fringe benefits - other	354,504	459,165	420,655	401,810	434,310
Administrative	649,263	432,930	466,752	469,600	467,070
Capital outlay	30,637	6,450	17,222	35,020	40,000
Total General Government	2,077,028	2,090,005	2,090,561	2,016,600	2,113,550
Public Safety					
Salaries, wages, and contract services	3,058,658	3,216,879	3,355,704	3,473,570	3,308,360
Fringe benefits - other	310,412	302,275	346,392	358,460	399,560
Administrative	171,256	150,083	159,637	126,400	108,570
Capital outlay	5,632	-	7,313	-	-
Total Public Safety	3,545,957	3,669,237	3,869,046	3,958,430	3,816,490
Infrastructure					
Capital outlay	478,299	457,864	570,729	542,780	580,746
Other					
Fringe benefits - other	51,649	46,099	174,236	182,750	182,550
Administrative	172,231	154,689	159,095	149,100	181,200
Capital outlay	392,197	89,509	-	-	-
Total Other	616,078	290,296	333,331	331,850	363,750
Debt Service	22,107	21,521	20,936	20,350	19,764
Total operating expenses	6,791,802	6,590,521	6,968,366	6,975,710	7,002,240
Transfers Out to Other Funds	740,886	714,702	830,674	871,661	854,450
Total Expenditures	7,532,688	7,305,223	7,799,039	7,847,371	7,856,690
Excess of Revenue Over (Under) Expenditures	(654,407)	61,940	(303,164)	(671,661)	(927,450)
Fund Balance - Beginning	3,481,322	2,826,915	2,888,855	2,585,691	1,914,030
Fund Balance - Ending	\$ 2,826,915	\$ 2,888,855	\$ 2,585,691	\$ 1,914,030	\$ 986,580

Future Forecasted Data

2011	2012	2013	2014	2015
\$ 2,797,707	\$ 2,615,203	\$ 2,445,125	\$ 2,334,654	\$ 2,314,079
280,639	285,242	287,965	292,941	293,974
1,387,887	1,387,887	1,387,887	1,387,887	1,387,887
16,478	16,426	16,366	16,496	16,681
1,537,555	1,533,566	1,540,225	1,560,229	1,590,125
63,000	75,600	79,380	83,349	87,516
710,842	741,896	741,730	770,428	773,160
6,794,108	6,655,820	6,498,679	6,445,984	6,463,423
-	-	-	-	-
\$ 6,794,108	\$ 6,655,820	\$ 6,498,679	\$ 6,445,984	\$ 6,463,423
\$ 66,136	\$ 67,708	\$ 69,468	\$ 71,428	\$ 73,603
5,572	5,712	5,869	6,043	6,235
38,703	39,555	40,425	41,314	42,223
110,411	112,975	115,762	118,785	122,061
1,149,753	1,223,337	1,207,485	1,288,906	1,278,916
450,160	471,910	495,496	521,150	548,896
515,070	527,296	539,059	551,965	564,738
19,127	19,407	22,076	23,820	25,633
2,134,109	2,241,950	2,264,116	2,385,841	2,418,182
3,406,722	3,509,499	3,616,879	3,729,059	3,846,253
414,734	434,780	456,512	480,052	505,533
110,613	112,707	114,856	117,060	119,320
-	-	-	-	-
3,932,068	4,056,986	4,188,247	4,326,171	4,471,106
712,428	756,426	794,156	835,170	879,805
187,970	195,774	205,490	216,031	214,421
185,422	189,743	194,167	198,696	198,696
-	-	-	-	-
373,392	385,517	399,657	414,727	413,117
19,179	18,593	18,007	17,422	16,836
7,281,587	7,572,448	7,779,944	8,098,115	8,321,108
948,056	984,700	1,003,337	1,038,181	1,079,059
8,229,643	8,557,148	8,783,282	9,136,296	9,400,167
(1,435,536)	(1,901,328)	(2,284,603)	(2,690,312)	(2,936,744)
986,580	(448,956)	(2,350,284)	(4,634,887)	(7,325,199)
\$ (448,956)	\$ (2,350,284)	\$ (4,634,887)	\$ (7,325,199)	\$ (10,261,943)

Charter Township of Delhi
General Fund
General Government - Legislative Expenditures - Department 101

		Comparative Historical Information				Budget	Forecasted Future Operations				
		Actual	Actual	Actual	Final Amended	2010	2011	2012	2013	2014	2015
		2006	2007	2008	2009 Budget						
101-101.00-707.000	1 BOARD OF TRUSTEES-SALARY	\$ 39,375	\$ 40,765	\$ 64,489	\$ 65,040	\$ 64,740	\$ 66,136	\$ 67,708	\$ 69,468	\$ 71,428	\$ 73,603
101-101.00-708.000	1 BOARD OF REVIEW	2,040	2,400	-	-	-	-	-	-	-	-
101-101.00-715.000	2 SOCIAL SECURITY/MEDICARE	1,293	1,358	1,598	2,230	2,230	2,278	2,332	2,393	2,460	2,535
101-101.00-717.000	2 LIFE INSURANCE	101	101	135	140	140	151	162	174	187	201
101-101.00-718.000	2 PENSION CONTRIBUTION	907	940	1,591	1,330	1,330	1,479	1,514	1,553	1,597	1,645
101-101.00-802.000	3 MEMBERSHIPS, DUES, SUBS	7,717	7,777	12,840	35,330	37,020	37,834	38,667	39,517	40,387	41,275
101-101.00-853.000	3 TELEPHONE/COMMUNICATIONS	-	-	350	450	350	358	366	374	382	390
101-101.00-917.000	2 WORKERS COMP	65	68	79	130	130	133	136	139	143	148
101-101.00-956.000	3 MISCELLANEOUS	111	6,360	366	50	500	511	522	534	545	557
101-101.00-960.000	2 EDUCATION & TRAINING	723	1,829	2,315	1,000	1,500	1,532	1,569	1,610	1,655	1,705
Total Legislative		<u>\$ 52,333</u>	<u>\$ 61,598</u>	<u>\$ 83,763</u>	<u>\$ 105,700</u>	<u>\$ 107,940</u>	<u>\$ 110,411</u>	<u>\$ 112,975</u>	<u>\$ 115,762</u>	<u>\$ 118,785</u>	<u>\$ 122,061</u>

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Government - Chief Executive - Department 171

		Comparative Historical Information				Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-171.00-703.000	1 SALARIES	\$ 217,720	\$ 224,747	\$ 213,944	\$ 217,890	\$ 217,890	\$ 222,588	\$ 227,880	\$ 233,803	\$ 240,400	\$ 247,720
101-171.00-703.001	1 DEPUTY SALARY	2,500	2,500	2,500	2,500	2,500	2,554	2,615	2,683	2,758	2,842
101-171.00-703.005	1 PART TIME HELP	19,178	19,057	17,040	19,000	21,000	21,453	21,963	22,534	23,169	23,875
101-171.00-703.010	1 OVERTIME	2,274	1,911	454	200	1,790	1,829	1,872	1,921	1,975	2,035
101-171.00-715.000	2 SOCIAL SECURITY/MEDICARE	15,901	16,561	17,432	18,650	18,770	19,175	19,631	20,141	20,709	21,340
101-171.00-716.000	2 HEALTH INSURANCE	23,494	24,462	19,436	20,390	21,160	22,747	24,453	26,287	28,259	30,378
101-171.00-716.010	2 DENTAL INSURANCE	3,205	3,256	3,312	3,410	3,580	3,849	4,137	4,447	4,781	5,140
101-171.00-717.000	2 LIFE INSURANCE	993	1,043	1,163	1,190	1,190	1,279	1,375	1,478	1,589	1,708
101-171.00-718.000	2 PENSION CONTRIBUTION	21,113	21,484	21,939	22,420	22,420	22,299	22,829	23,422	24,083	24,817
101-171.00-719.000	2 DISABILITY INSURANCE	1,465	1,531	1,617	1,650	1,650	1,774	1,907	2,050	2,204	2,369
101-171.00-723.000	2 AUTOMOBILE EXPENSE ALLOWANCE	9,534	10,100	9,914	10,720	10,370	10,594	10,845	11,127	11,441	11,790
101-171.00-726.000	3 OFFICE SUPPLIES	512	276	191	600	500	515	530	546	563	580
101-171.00-853.000	3 TELEPHONE/COMMUNICATIONS	1,080	1,251	1,044	1,220	1,020	1,051	1,082	1,115	1,148	1,182
101-171.00-917.000	2 WORKERS COMP	968	757	739	720	1,070	1,093	1,119	1,148	1,181	1,216
101-171.00-956.000	3 MISCELLANEOUS	3,026	4,976	2,859	3,000	2,900	2,987	3,077	3,169	3,264	3,362
101-171.00-960.000	2 EDUCATION & TRAINING	5,313	10,686	10,773	7,500	6,500	6,640	6,798	6,975	7,172	7,390
Total Benefits - Other											
Total Chief Executive		\$ 328,277	\$ 344,597	\$ 324,357	\$ 331,060	\$ 334,310	\$ 342,425	\$ 352,113	\$ 362,846	\$ 374,696	\$ 387,743

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Financial and Tax Administration - Accounting Department - Department 191

		Comparative Historical Information				Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-191.00-703.000	1	\$ 89,779	\$ 108,506	\$ 112,020	\$ 113,900	\$ 113,900	\$ 116,356	\$ 119,122	\$ 122,218	\$ 125,667	\$ 129,493
101-191.00-703.005	1	18,752	17,863	19,732	20,100	20,400	20,840	21,335	21,890	22,508	23,193
101-191.00-715.000	2	7,207	8,754	9,130	9,300	9,400	9,603	9,831	10,086	10,371	10,687
101-191.00-716.000	2	13,202	16,526	9,554	9,700	10,200	10,965	11,787	12,671	13,622	14,643
101-191.00-716.010	2	2,403	2,945	3,005	3,100	3,300	3,548	3,814	4,100	4,407	4,738
101-191.00-717.000	2	405	544	606	700	700	753	809	870	935	1,005
101-191.00-718.000	2	7,999	11,386	11,794	12,000	12,000	11,869	12,151	12,467	12,819	13,209
101-191.00-719.000	2	531	821	845	900	900	968	1,040	1,118	1,202	1,292
101-191.00-726.000	3	320	802	394	1,200	1,500	1,533	1,567	1,601	1,636	1,672
101-191.00-807.000	3	4,247	4,961	6,293	5,300	5,400	5,562	5,729	5,901	6,078	6,260
101-191.00-818.000	3	12,517	47	175	100	100	103	106	109	113	116
101-191.00-917.000	2	346	397	400	600	600	613	628	644	662	682
101-191.00-956.000	3	393	919	715	900	900	927	955	983	1,013	1,043
101-191.00-960.000	2	2,073	3,289	2,910	5,900	6,700	6,844	7,007	7,189	7,392	7,617
Total Benefits - Other											
Total Accounting		\$ 160,174	\$ 177,759	\$ 177,572	\$ 183,700	\$ 186,000	\$ 190,482	\$ 195,881	\$ 201,848	\$ 208,424	\$ 215,651

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund

General Governmental - Financial and Tax Administration - Clerk - Department 215

		Comparative Historical Information				Budget	Forecasted Future Operations				
		Actual	Actual	Actual	Final Amended	2010	2011	2012	2013	2014	2015
		2006	2007	2008	2009 Budget						
101-215.00-703.000	1 SALARIES	\$ 167,847	\$ 175,891	\$ 182,699	\$ 169,520	\$ 149,800	\$ 153,030	\$ 156,668	\$ 160,740	\$ 165,276	\$ 170,308
101-215.00-703.001	1 DEPUTY SALARY	2,500	2,500	2,500	2,500	2,500	2,554	2,615	2,683	2,758	2,842
101-215.00-703.005	1 PART TIME HELP	-	-	-	50	-	-	-	-	-	-
101-215.00-703.010	1 OVERTIME	-	-	243	800	3,600	3,678	3,765	3,863	3,972	4,093
101-215.00-715.000	2 SOCIAL SECURITY/MEDICARE	12,972	15,745	14,365	13,250	11,880	12,136	12,425	12,748	13,107	13,506
101-215.00-716.000	2 HEALTH INSURANCE	31,168	38,830	40,008	36,230	32,600	35,045	37,673	40,499	43,536	46,802
101-215.00-716.010	2 DENTAL INSURANCE	4,175	4,728	4,168	3,800	3,120	3,354	3,606	3,876	4,167	4,479
101-215.00-717.000	2 LIFE INSURANCE	842	882	988	940	820	882	948	1,019	1,095	1,177
101-215.00-718.000	2 PENSION CONTRIBUTION	17,229	17,761	18,342	16,660	14,980	15,373	15,739	16,148	16,603	17,109
101-215.00-719.000	2 DISABILITY INSURANCE	1,162	1,323	1,378	1,310	1,140	1,226	1,317	1,416	1,522	1,637
101-215.00-726.000	3 OFFICE SUPPLIES	11,531	12,219	12,944	14,000	-	-	-	-	-	-
101-215.00-740.000	3 MATERIAL & SUPPLIES	1,649	1,382	895	800	2,000	2,044	2,089	2,135	2,182	2,230
101-215.00-803.000	3 POSTAGE	19,095	3,673	11,519	12,000	12,000	12,264	12,534	12,810	13,091	13,379
101-215.00-806.100	3 CENSUS	67,991	37,420	-	-	-	-	-	-	-	-
101-215.00-816.010	3 RECORD RETENTION-MICROFILM	1,788	184	1,140	-	-	636	401	445	303	365
101-215.00-817.000	3 CODIFICATION OF TWP ORDINANCES	6,018	400	5,686	3,000	5,000	5,110	5,222	5,337	5,455	5,575
101-215.00-818.000	3 CONTRACTUAL SERVICES	-	-	-	300	1,000	1,030	1,061	1,093	1,126	1,159
101-215.00-853.000	3 TELEPHONE/COMMUNICATIONS	521	774	1,015	1,280	850	869	888	907	927	948
101-215.00-870.000	3 MILEAGE	408	531	423	500	500	511	522	534	545	557
101-215.00-902.000	3 PUBLISHING/LEGAL NOTICES	8,938	12,204	13,280	12,000	12,000	12,360	12,731	13,113	13,506	13,911
101-215.00-917.000	2 WORKERS COMP	1,194	797	460	450	470	480	492	504	519	534
101-215.00-956.000	3 MISCELLANEOUS	48	223	51	500	500	511	522	534	545	557
101-215.00-960.000	2 EDUCATION & TRAINING	1,819	3,471	3,742	3,000	3,600	3,678	3,765	3,863	3,972	4,093
101-215.00-970.000	4 CAPITAL OUTLAY	3,800	-	-	-	-	-	-	-	-	-
Total Clerk		\$ 362,696	\$ 330,939	\$ 315,846	\$ 292,890	\$ 258,360	\$ 266,770	\$ 274,982	\$ 284,265	\$ 294,208	\$ 305,262

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund

General Governmental - Financial and Tax Administration - Data Processing, Information Technology - Department 228

			Comparative Historical Information				Budget 2010	Forecasted Future Operations				
			Actual 2006	Actual 2007	Actual 2008	Final Amended 2009 Budget		2011	2012	2013	2014	2015
101-228.00-703.000	1	SALARIES	\$ 62,355	\$ 64,602	\$ 66,694	\$ 67,760	\$ 67,760	\$ 69,221	\$ 70,867	\$ 72,709	\$ 74,760	\$ 77,037
101-228.00-703.005	1	PART TIME HELP	53,141	10,460	1,832	15,000	25,000	25,539	26,146	26,826	27,583	28,423
101-228.00-703.007	1	LONGEVITY	1,350	1,350	1,350	1,350	1,350	1,379	1,412	1,449	1,489	1,535
101-228.00-715.000	2	SOCIAL SECURITY/MEDICARE	6,270	5,201	5,147	7,200	7,200	7,355	7,530	7,726	7,944	8,186
101-228.00-716.000	2	HEALTH INSURANCE	9,730	11,312	11,620	11,920	12,350	13,276	14,272	15,342	16,493	17,730
101-228.00-716.010	2	DENTAL INSURANCE	884	892	905	960	980	1,054	1,133	1,217	1,309	1,407
101-228.00-717.000	2	LIFE INSURANCE	312	323	360	380	380	409	439	472	507	546
101-228.00-718.000	2	PENSION CONTRIBUTION	7,649	6,774	6,670	6,780	6,780	7,305	7,478	7,673	7,889	8,130
101-228.00-719.000	2	DISABILITY INSURANCE	474	489	503	520	520	559	601	646	694	747
101-228.00-740.000	3	MATERIAL & SUPPLIES	6,294	2,358	4,782	3,000	10,000	10,220	10,445	10,675	10,909	11,149
101-228.00-853.000	3	TELEPHONE/COMMUNICATIONS	1,834	2,909	2,453	3,000	3,000	3,066	3,133	3,202	3,273	3,345
101-228.00-870.000	3	MILEAGE	320	182	170	200	1,000	1,022	1,044	1,067	1,091	1,115
101-228.00-917.000	2	WORKERS COMP	462	223	205	200	390	398	408	418	430	443
101-228.00-930.001	3	HARDWARE MAINTENANCE	4,848	2,345	6,532	8,500	10,000	10,220	10,445	10,675	10,909	11,149
101-228.00-930.025	3	COMPUTER EQUIPMENT	19,383	6,752	23,401	7,400	20,000	20,440	20,890	21,349	21,819	22,299
101-228.00-930.030	3	COMPUTER SOFTWARE MAINTENANCE	27,979	24,614	32,174	43,000	40,000	40,880	41,779	42,699	43,638	44,598
101-228.00-932.000	3	COMPUTER PROGRAM CHANGES	-	-	2,795	-	2,500	2,555	2,611	2,669	2,727	2,787
101-228.00-941.000	3	OFFICE EQUIPMENT LEASE	-	-	-	-	5,000	5,110	5,222	5,337	5,455	5,575
101-228.00-956.000	3	MISCELLANEOUS	234	233	68	400	500	511	522	534	545	557
101-228.00-960.000	2	EDUCATION & TRAINING	265	75	345	200	3,000	3,065	3,138	3,219	3,310	3,411
101-228.00-970.000	4	CAPITAL OUTLAY	17,767	6,450	13,612	15,020	40,000	19,127	19,407	22,076	23,820	25,633
Total Data Processing, Information Technology			\$ 221,551	\$ 147,543	\$ 181,619	\$ 192,790	\$ 257,710	\$ 242,711	\$ 248,923	\$ 257,980	\$ 266,596	\$ 275,800

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Financial and Tax Administration - Treasurer - Department 253

	Comparative Historical Information					Budget 2010	Forecasted Future Operations					
	Actual 2006	Actual 2007	Actual 2008	Final Amended 2009 Budget			2011	2012	2013	2014	2015	
101-253.00-703.000	1	SALARIES	\$ 178,411	\$ 175,521	\$ 155,561	\$ 163,300	\$ 166,821	\$ 170,787	\$ 175,226	\$ 180,170	\$ 185,656	
101-253.00-703.001	1	DEPUTY SALARY	2,500	2,500	2,500	2,500	2,554	2,615	2,683	2,758	2,842	
101-253.00-703.005	1	PART TIME HELP	5,934	13,240	29,527	34,340	35,939	36,793	37,749	38,814	39,996	
101-253.00-715.000	2	SOCIAL SECURITY/MEDICARE	14,289	14,647	14,406	15,620	16,039	16,420	16,847	17,322	17,849	
101-253.00-716.000	2	HEALTH INSURANCE	34,447	36,996	28,903	29,450	30,610	32,906	35,374	38,027	40,879	
101-253.00-716.010	2	DENTAL INSURANCE	5,195	4,939	3,910	4,020	4,220	4,537	4,877	5,242	5,636	
101-253.00-717.000	2	LIFE INSURANCE	902	899	841	890	890	957	1,029	1,106	1,189	
101-253.00-718.000	2	PENSION CONTRIBUTION	18,184	17,552	15,556	16,300	16,300	16,734	17,132	17,577	18,073	
101-253.00-719.000	2	DISABILITY INSURANCE	1,461	1,355	1,173	1,240	1,333	1,433	1,540	1,656	1,780	
101-253.00-726.000	3	OFFICE SUPPLIES	634	1,360	485	1,000	1,022	1,044	1,067	1,091	1,115	
101-253.00-729.001	3	TAX BILL PRINTING	9,885	10,468	10,755	12,000	16,000	16,352	16,712	17,079	17,455	
101-253.00-815.000	3	COURT FILING/SERVICE FEES	4,040	746	20	-	2,500	2,555	2,611	2,669	2,727	
101-253.00-853.000	3	TELEPHONE/COMMUNICATIONS	456	512	383	500	500	511	522	534	545	
101-253.00-870.000	3	MILEAGE	178	122	35	200	500	511	522	534	545	
101-253.00-917.000	2	WORKERS COMP	634	494	483	500	700	715	732	751	772	
101-253.00-956.000	3	MISCELLANEOUS	415	2,352	448	200	750	767	783	801	818	
101-253.00-960.000	2	EDUCATION & TRAINING	3,778	4,209	3,085	2,400	5,900	6,027	6,171	6,331	6,510	
101-253.00-964.000	3	TAX ADJUSTMENTS TO COUNTY/TWP	498	5,919	196	3,700	700	2,251	2,609	1,933	2,288	
		Total Treasurer	\$ 281,842	\$ 293,830	\$ 268,267	\$ 288,160	\$ 298,490	\$ 308,529	\$ 318,165	\$ 327,695	\$ 339,250	\$ 351,224

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Financial and Tax Administration - Assessor/Equalization - Department 257

		Comparative Historical Information				Budget	Forecasted Future Operations				
		Actual	Actual	Actual	Final Amended	2010	2011	2012	2013	2014	2015
		2006	2007	2008	2009 Budget						
101-257.00-703.000	1 SALARIES	\$ 177,165	\$ 190,711	\$ 184,452	\$ 143,200	\$ 153,050	\$ 156,350	\$ 160,067	\$ 164,228	\$ 168,861	\$ 174,003
101-257.00-703.005	1 PART TIME HELP	-	-	-	100	560	572	586	601	618	637
101-257.00-703.010	1 OVERTIME	606	2,162	2,342	3,500	1,330	1,359	1,391	1,427	1,467	1,512
101-257.00-708.000	1 BOARD OF REVIEW	-	-	3,408	4,400	2,700	2,758	2,824	2,897	2,979	3,070
101-257.00-715.000	2 SOCIAL SECURITY/MEDICARE	13,584	14,818	14,495	11,900	12,000	12,259	12,550	12,876	13,240	13,643
101-257.00-716.000	2 HEALTH INSURANCE	21,816	26,546	23,412	18,900	34,500	37,088	39,869	42,859	46,074	49,529
101-257.00-716.010	2 DENTAL INSURANCE	2,578	3,315	2,747	1,950	3,770	4,053	4,357	4,683	5,035	5,412
101-257.00-717.000	2 LIFE INSURANCE	831	953	923	690	1,100	1,183	1,271	1,367	1,469	1,579
101-257.00-718.000	2 PENSION CONTRIBUTION	16,097	18,581	16,973	10,510	15,350	14,197	14,534	14,912	15,333	15,799
101-257.00-719.000	2 DISABILITY INSURANCE	1,206	1,433	1,283	800	1,200	1,290	1,387	1,491	1,603	1,723
101-257.00-729.000	3 ASSESSMENT NOTICES/PP STATEMETS	3,996	3,801	4,057	9,900	7,240	7,399	7,562	7,728	7,898	8,072
101-257.00-730.000	3 GASOLINE	772	871	1,112	700	1,850	1,891	1,932	1,975	2,018	2,063
101-257.00-740.000	3 MATERIAL & SUPPLIES	4,320	5,274	3,256	4,100	7,200	7,358	7,520	7,686	7,855	8,028
101-257.00-801.000	3 LEGAL FEES	9,070	5,749	5,763	13,700	12,000	12,360	12,731	13,113	13,506	13,911
101-257.00-818.000	3 CONTRACTUAL SERVICES	8,375	(1,250)	6,642	21,800	6,500	6,695	6,896	7,103	7,316	7,535
101-257.00-853.000	3 TELEPHONE/COMMUNICATIONS	-	1,290	714	1,100	710	726	742	758	775	792
101-257.00-870.000	3 MILEAGE	221	125	-	-	200	204	209	213	218	223
101-257.00-917.000	2 WORKERS COMP	1,729	1,782	1,718	1,450	1,810	1,849	1,893	1,942	1,997	2,058
101-257.00-931.000	3 VEHICLE REPAIR/MAINTENANCE	1,444	1,923	580	1,500	2,400	2,453	2,507	2,562	2,618	2,676
101-257.00-956.000	3 MISCELLANEOUS	1,432	32	119	1,200	1,250	1,278	1,306	1,334	1,364	1,394
101-257.00-960.000	2 EDUCATION & TRAINING	4,271	1,979	2,568	4,400	6,500	6,640	6,798	6,975	7,172	7,390
101-257.00-970.000	4 CAPITAL OUTLAY	9,070	-	-	-	-	-	-	-	-	-
Total Assessor & Equalization		<u>\$ 278,582</u>	<u>\$ 280,093</u>	<u>\$ 276,563</u>	<u>\$ 255,800</u>	<u>\$ 273,220</u>	<u>\$ 279,960</u>	<u>\$ 288,931</u>	<u>\$ 298,730</u>	<u>\$ 309,415</u>	<u>\$ 321,048</u>

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Other Governmental - Elections - Department 262

		Comparative Historical Information					Forecasted Future Operations				
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-262.00-701.000	1 ELECTION INSPECTORS	\$ 40,138	\$ 17,754	\$ 59,719	\$ 16,370	\$ 61,850	\$ 16,723	\$ 63,320	\$ 17,158	\$ 65,107	\$ 17,680
101-262.00-703.005	1 PART TIME HELP	475	-	1,497	-	2,000	812	882	1,065	979	1,182
101-262.00-715.000	2 SOCIAL SECURITY/MEDICARE	317	65	382	100	500	511	523	537	552	568
101-262.00-718.000	2 PENSION CONTRIBUTION	25	13	31	10	50	11	42	11	43	12
101-262.00-726.000	3 OFFICE SUPPLIES	9,988	4,069	14,436	5,000	15,000	15,330	15,667	16,012	16,364	16,724
101-262.00-818.000	3 CONTRACTUAL SERVICES	-	-	937	5,240	-	-	-	-	-	-
101-262.00-818.035	3 CONTRACTED COUNTY SERVICES	1,832	2,522	5,536	-	6,000	6,180	6,365	6,556	6,753	6,956
101-262.00-870.000	3 MILEAGE	195	-	-	-	300	307	313	320	327	334
101-262.00-917.000	2 WORKERS COMP	155	46	96	140	200	130	125	142	152	154
101-262.00-956.000	3 MISCELLANEOUS	3,576	1,710	1,102	3,000	1,000	1,022	1,044	1,067	1,091	1,115
101-262.00-960.000	2 EDUCATION & TRAINING	240	-	-	-	-	-	-	-	-	-
Total Capital Outlay		\$ 56,942	\$ 26,179	\$ 83,737	\$ 29,860	\$ 86,900	\$ 41,025	\$ 88,283	\$ 42,869	\$ 91,367	\$ 44,726

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Other Governmental - Building and Grounds - Department 265

		Comparative Historical Information				Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-265.00-703.000	1 SALARIES	-	92,897	67,883	67,190	66,320	67,750	69,361	71,163	73,171	75,399
101-265.00-703.005	1 PART TIME HELP	-	9,042	2,121	1,670	970	991	1,014	1,041	1,070	1,103
101-265.00-703.010	1 OVERTIME	-	4,095	4,547	4,240	4,640	4,740	4,853	4,979	5,119	5,275
101-265.00-715.000	2 SOCIAL SECURITY/MEDICARE	-	7,492	5,582	5,590	5,570	5,690	5,825	5,977	6,145	6,333
101-265.00-716.000	2 HEALTH INSURANCE	-	20,176	16,926	14,160	13,110	14,093	15,150	16,287	17,508	18,821
101-265.00-716.010	2 DENTAL INSURANCE	-	2,322	2,021	1,890	1,480	1,591	1,710	1,839	1,976	2,125
101-265.00-717.000	2 LIFE INSURANCE	-	473	482	430	330	355	381	410	441	474
101-265.00-718.000	2 PENSION CONTRIBUTION	-	9,363	6,711	6,720	6,630	5,415	5,544	5,688	5,848	6,026
101-265.00-719.000	2 DISABILITY INSURANCE	-	713	660	590	460	495	532	571	614	660
101-265.00-730.000	3 GASOLINE	1,500	3,488	1,572	2,300	2,400	2,453	2,507	2,562	2,618	2,676
101-265.00-748.000	3 TOOLS	40	-	-	-	-	-	-	-	-	-
101-265.00-775.001	3 EQUIPMENT & SUPPLIES	16,177	13,253	6,314	5,800	5,800	5,928	6,058	6,191	6,327	6,467
101-265.00-775.003	3 SAFETY EQUIPMENT AND SUPPLIES	55	-	-	-	-	-	-	-	-	-
101-265.00-805.000	3 ENGINEERING SERVICES	-	-	1,603	-	2,000	2,044	2,089	2,135	2,182	2,230
101-265.00-818.000	3 CONTRACTUAL SERVICES	22,690	24,264	75,560	50,200	51,930	53,488	55,093	56,745	58,448	60,201
101-265.00-853.000	3 TELEPHONE/COMMUNICATIONS	19,753	19,225	17,179	16,500	17,700	18,089	18,487	18,894	19,310	19,735
101-265.00-917.000	2 WORKERS COMP	-	2,224	1,716	1,470	1,340	1,369	1,401	1,438	1,478	1,523
101-265.00-921.030	3 UTILITIES - WATER	5,452	5,316	5,584	5,860	5,800	5,928	6,058	6,191	6,327	6,467
101-265.00-921.035	3 UTILITIES - SEWER	3,752	3,641	3,460	3,610	3,570	3,649	3,729	3,811	3,895	3,980
101-265.00-921.040	3 UTILITIES - ELECTRIC	71,567	64,859	66,159	65,000	71,500	73,073	74,681	76,324	78,003	79,719
101-265.00-921.045	3 UTILITIES - GAS	14,176	16,046	20,034	23,650	29,560	30,210	30,875	31,554	32,248	32,958
101-265.00-930.000	3 BUILDING MAINTENANCE & REPAIRS	39,781	88,900	73,982	70,500	34,500	70,000	71,540	73,114	74,722	76,366
101-265.00-930.020	3 EQUIPMENT MAIN & REPAIR	7,864	6,187	22	450	2,010	2,054	2,099	2,146	2,193	2,241
101-265.00-931.000	3 VEHICLE REPAIR/MAINTENANCE	3,698	13	-	-	-	-	-	-	-	-
101-265.00-956.000	3 MISCELLANEOUS	573	369	16	600	600	613	627	640	655	669
101-265.00-960.000	2 EDUCATION & TRAINING	5	29	-	-	-	-	-	-	-	-
101-265.00-970.000	4 CAPITAL OUTLAY	-	-	3,610	20,000	-	-	-	-	-	-
101-265.00-999.010	3 SEWER FUND ALLOCATION-MAINTEN	115,966	-	-	-	-	-	-	-	-	-
Total Building and Grounds		<u>\$ 323,048</u>	<u>\$ 394,385</u>	<u>\$ 383,742</u>	<u>\$ 368,420</u>	<u>\$ 328,220</u>	<u>\$ 370,017</u>	<u>\$ 379,614</u>	<u>\$ 389,699</u>	<u>\$ 400,301</u>	<u>\$ 411,448</u>

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
General Governmental - Other Governmental - Cemetery - Department 276

		Comparative Historical Information				Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-276.00-703.000	1										
		\$ -	\$ 42,670	\$ 39,712	\$ 32,580	\$ 40,930	\$ 41,813	\$ 42,807	\$ 43,919	\$ 45,158	\$ 46,533
101-276.00-703.005	1		10,126	10,344	4,610	6,880	7,028	7,195	7,382	7,591	7,822
101-276.00-703.010	1		1,356	1,312	1,600	2,470	2,523	2,583	2,650	2,725	2,808
101-276.00-715.000	2		3,675	3,820	2,970	3,880	3,964	4,058	4,163	4,281	4,411
101-276.00-716.000	2		10,847	9,100	7,960	10,670	11,470	12,331	13,255	14,249	15,318
101-276.00-716.010	2		1,248	1,086	1,120	1,340	1,441	1,549	1,665	1,790	1,924
101-276.00-717.000	2		254	259	260	290	312	335	360	387	416
101-276.00-718.000	2		4,450	3,988	3,260	4,090	3,384	3,465	3,555	3,655	3,766
101-276.00-719.000	2		383	355	350	410	441	474	509	548	589
101-276.00-730.000	3	1,002	237	1,985	1,500	2,160	2,208	2,256	2,306	2,356	2,408
101-276.00-731.000	3		201	-	-	490	501	512	523	535	546
101-276.00-775.001	3	3,591	5,862	3,297	5,500	5,500	5,621	5,745	5,871	6,000	6,132
101-276.00-818.000	3	4,234	738	634	500	1,160	1,195	1,231	1,268	1,306	1,345
101-276.00-917.000	2		1,446	1,187	1,030	1,200	1,226	1,255	1,288	1,324	1,364
101-276.00-921.000	3	1,612	1,529	-	-	1,000	1,022	1,044	1,067	1,091	1,115
101-276.00-921.040	3	525	576	584	630	810	828	846	865	884	903
101-276.00-930.000	3	3,305	1,746	21	5,750	1,000	1,022	1,044	1,067	1,091	1,115
101-276.00-930.010	3	4,158	-	-	-	-	-	-	-	-	-
101-276.00-930.020	3		4,902	-	780	2,810	2,872	2,935	3,000	3,066	3,133
101-276.00-956.000	3	4,791	2,000	845	2,930	2,500	2,555	2,611	2,669	2,727	2,787
101-276.00-960.000	2		85	-	90	250	255	261	268	276	284
101-276.00-967.020	3	374	348	331	500	500	511	522	534	545	557
101-276.00-999.010	3	40,112	-	-	-	-	-	-	-	-	-
Total Cemetery		\$ 63,916	\$ 94,680	\$ 78,859	\$ 73,920	\$ 90,340	\$ 92,190	\$ 95,059	\$ 98,184	\$ 101,585	\$ 105,279

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
 General Fund
 Public Safety - Police/Sheriff - Department 301

	Comparative Historical Information				Budget 2010	Forecasted Future Operations				
	Actual	Actual	Actual	Final Amended		2011	2012	2013	2014	2015
	2006	2007	2008	2009 Budget						
101-301.00-801.000 3 LEGAL FEES	\$ 20,031	\$ 23,802	\$ 27,350	\$ 27,000	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
101-301.00-818.000 3 CONTRACTUAL SERVICES	2,141,926	2,233,336	2,313,060	2,407,580	2,194,700	2,271,515	2,351,018	2,433,303	2,518,469	2,606,615
Total Police/Sheriff	\$ 2,161,957	\$ 2,257,138	\$ 2,340,410	\$ 2,434,580	\$ 2,224,700	\$ 2,302,415	\$ 2,382,845	\$ 2,466,085	\$ 2,552,234	\$ 2,641,393

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
Public Safety - Fire Department - Department 336

		Comparative Historical Information				Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended	Budget					
		2006	2007	2008	2009 Budget	2010	2011	2012	2013	2014	2015
101-336.00-703.000	1										
101-336.00-703.005	1										
101-336.00-703.007	1										
101-336.00-703.010	1										
101-336.00-703.011	1										
101-336.00-705.000	2										
101-336.00-709.000	1										
101-336.00-715.000	2										
101-336.00-716.000	2										
101-336.00-716.010	2										
101-336.00-717.000	2										
101-336.00-718.000	2										
101-336.00-719.000	2										
101-336.00-725.000	2										
101-336.00-726.000	3										
101-336.00-730.000	3										
101-336.00-734.000	3										
101-336.00-760.000	3										
101-336.00-801.000	3										
101-336.00-802.000	2										
101-336.00-804.000	2										
101-336.00-808.000	3										
101-336.00-818.000	3										
101-336.00-851.000	3										
101-336.00-853.000	3										
101-336.00-910.000	3										
101-336.00-917.000	2										
101-336.00-921.030	3										
101-336.00-921.035	3										
101-336.00-921.040	3										
101-336.00-921.045	3										
101-336.00-930.000	3										
101-336.00-930.020	3										
101-336.00-931.000	3										
101-336.00-956.000	3										
101-336.00-960.000	2										
101-336.00-960.001	3										
101-336.00-970.000	4										
101-336.00-970.070	4										
101-336.00-999.030	3										
Total Fire		\$ 1,384,000	\$ 1,412,099	\$ 1,528,636	\$ 1,523,850	\$ 1,591,790	\$ 1,629,654	\$ 1,674,142	\$ 1,722,162	\$ 1,773,937	\$ 1,829,712

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
 General Fund
 Public Works - Highways, Streets, Bridges (Not Act 51) - Department 446

		Comparative Historical Information				Budget 2010	Forecasted Future Operations					
		Actual	Actual	Actual	Final Amended		2011	2012	2013	2014	2015	
		2006	2007	2008	2009 Budget							
101-446.00-922.000	4	STREETLIGHTS	\$ 248,321	\$ 256,519	\$ 275,770	\$ 312,200	\$ 283,000	\$ 291,490	\$ 300,235	\$ 300,235	\$ 309,242	\$ 309,242
101-446.00-967.010	4	TOWNSHIP-AT-LARGE DRAINS	81,138	76,017	41,517	111,000	200,000	300,000	330,000	363,000	399,300	439,230
101-446.00-967.015	4	STORMWATER MANAGEMENT	48,424	35,598	30,065	41,930	32,510	38,836	36,861	37,122	38,575	37,884
101-446.00-969.000	4	STREET IMPROVEMENTS	119,485	90,162	171,786	88,000	75,000	77,250	79,568	81,955	84,413	86,946
101-446.00-969.002	4	SIDEWALK IMPROVEMENT/REPAIR	3,037	21,089	72,527	10,000	10,000	24,031	28,355	29,852	21,061	23,339
Total Highway, Streets, Bridges (Not Act 51)			\$ 500,406	\$ 479,385	\$ 591,665	\$ 563,130	\$ 600,510	\$ 731,607	\$ 775,019	\$ 812,163	\$ 852,591	\$ 896,641

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
General Fund
Other Expenditures - Department 850

	Comparative Historical Information				Budget 2010	Forecasted Future Operations					
	Actual	Actual	Actual	Final Amended		2011	2012	2013	2014	2015	
	2006	2007	2008	2009 Budget							
101-850.00-714.000 2	RETIREE'S BENEFITS	\$ 42,638	\$ 44,846	\$ 173,802	\$ 162,750	\$ 169,550	\$ 177,180	\$ 185,153	\$ 193,485	\$ 202,192	\$ 202,192
101-850.00-720.000 2	UNEMPLOYMENT-REIMBURSEMENT	9,012	1,252	434	17,000	10,000	7,719	7,470	8,765	10,501	8,891
101-850.00-726.000 3	OFFICE SUPPLIES	-	-	-	-	10,000	10,220	10,445	10,675	10,909	10,909
101-850.00-801.000 3	LEGAL FEES	24,575	33,343	18,659	15,000	20,000	20,600	21,218	21,855	22,510	22,510
101-850.00-818.000 3	CONTRACTUAL SERVICES	22,407	5,414	9,978	11,900	9,400	9,682	9,972	10,272	10,580	10,580
101-850.00-902.001 3	NEWSLETTER	-	-	5,980	4,350	5,000	5,110	5,222	5,337	5,455	5,455
101-850.00-910.000 3	INSURANCE & BONDS	89,382	97,974	99,866	105,050	110,300	112,727	115,207	117,741	120,331	120,331
101-850.00-930.020 3	EQUIPMENT MAIN & REPAIR	8,163	6,146	6,329	8,000	10,000	10,220	10,445	10,675	10,909	10,909
101-850.00-941.000 3	OFFICE EQUIPMENT LEASE	5,096	1,774	-	1,000	-	-	-	-	-	-
101-850.00-956.000 3	MISCELLANEOUS	22,610	8,487	17,302	3,500	15,000	15,330	15,667	16,012	16,364	16,364
101-850.00-960.005 2	GROUP EDUCATION & TRAINING	-	-	-	3,000	3,000	3,071	3,151	3,240	3,339	3,339
101-850.00-967.020 3	TWP PROPERTIES-DRAIN/TAXES/SAD	-	1,552	981	300	1,500	1,533	1,567	1,601	1,636	1,636
101-850.00-970.000 4	CAPITAL OUTLAY	392,197	89,509	-	-	-	-	-	-	-	-
101-850.00-999.020 5	CONTRIBUTION TO PARKS FUND	735,869	592,216	595,388	704,520	649,210	715,016	735,968	756,504	780,831	806,584
101-850.00-999.035 5	CONTRIB TO P&R-CELL TOWER REV	13,878	-	-	-	-	-	-	-	-	-
101-850.00-999.542 5	TRANS OUT - TO COMMUNITY DEVELOPMENT	5,017	122,486	235,286	167,141	205,240	233,040	248,732	246,834	257,350	272,475
Total other		\$ 1,370,841	\$ 1,004,998	\$ 1,164,005	\$ 1,203,511	\$ 1,218,200	\$ 1,321,448	\$ 1,370,218	\$ 1,402,994	\$ 1,452,908	\$ 1,492,176

See accompanying Summary of Significant Forecast Assumptions.

Charter Township of Delhi
Parks and Recreation Fund
Historical and Forecasted Financial Operations

	Historical Data				Budget 2010	Future Forecasted Data				
	Actual 2006	Actual 2007	Actual 2008	Final Amended 2009 Budget		2011	2012	2013	2014	2015
Revenue										
Charges for services	\$ 115,240	\$ 152,570	\$ 134,870	\$ 133,450	\$ 114,780	\$ 114,780	\$ 114,780	\$ 114,780	\$ 114,780	\$ 114,780
Intergovernmental	208,701	14,005	85,030	17,360	15,350	15,580	15,814	16,051	16,292	16,536
Other revenue	15,981	14,870	65,937	17,320	13,000	14,689	14,648	14,853	14,796	14,950
Total revenue	339,922	181,446	285,837	168,130	143,130	145,050	145,241	145,684	145,868	146,266
Nonoperating Revenue										
Sale of fixed assets	1,710	4,451	2,000	-	-	-	-	-	-	-
Total nonoperating revenue	1,710	4,451	2,000	-	-	-	-	-	-	-
Transfer in From Other Funds	749,747	592,216	595,388	704,520	649,210	715,016	735,968	756,504	780,831	806,584
Total Revenue	1,091,379	778,112	883,225	872,650	792,340	860,066	881,209	902,188	926,699	952,851
Expenditures										
Recreation and Culture										
Salary and wages	367,752	376,665	385,715	396,580	388,330	396,703	406,134	416,690	428,448	441,494
Benefits	111,873	128,452	128,495	141,310	145,120	150,933	157,675	164,967	172,847	181,357
Other operating expenditures	151,136	189,179	192,615	239,020	214,450	219,008	225,141	229,436	235,472	241,232
Debt service	49,191	48,028	46,712	45,560	44,440	43,422	42,258	41,095	39,932	38,768
Capital outlay	493,425	35,788	129,687	50,180	-	50,000	50,000	50,000	50,000	50,000
Total Expenditures	1,173,378	778,112	883,224	872,650	792,340	860,066	881,209	902,188	926,699	952,851
Excess of Revenue Over (Under) Expenditures	(81,999)	-	1	-	-	-	-	-	-	-
Net Assets - Beginning	92,569	10,570	10,570	10,571	10,571	10,571	10,571	10,571	10,571	10,571
Net Assets - Ending	\$ 10,570	\$ 10,570	\$ 10,571	\$ 10,571	\$ 10,571	\$ 10,571	\$ 10,571	\$ 10,571	\$ 10,571	\$ 10,571

Charter Township of Delhi
Community Development Fund
Historical and Forecasted Financial Operations

	Historical Data				Budget 2010	Future Forecasted Data				
	Actual 2006	Actual 2007	Actual 2008	Final Amended 2009 Budget		2011	2012	2013	2014	2015
Operating Revenue										
Permits and fees	\$ 381,826	\$ 325,396	\$ 186,638	\$ 161,350	\$ 117,600	\$ 115,836	\$ 116,415	\$ 117,943	\$ 120,232	\$ 125,712
Charges for services	79,074	87,419	93,512	146,480	150,140	150,140	150,140	150,140	150,140	150,140
Other operating revenue	72,591	151,470	170,892	184,400	163,790	170,966	176,583	182,748	189,497	196,872
Total operating revenue	533,491	564,286	451,043	492,230	431,530	436,942	443,139	450,831	459,868	472,724
Nonoperating Revenue										
Interest and rentals	6,188	1,231	315	200	300	315	378	397	417	438
Sale of fixed assets	-	-	-	42,610	-	-	-	-	-	-
Total nonoperating revenue	6,188	1,231	315	42,810	300	315	378	397	417	438
Transfer In from Other Funds	5,017	122,486	235,286	167,141	205,240	233,040	248,732	246,834	257,350	272,475
Total Revenue	544,696	688,003	666,644	702,181	637,070	670,297	692,249	698,062	717,635	745,636
Operating Expenses										
Cost of service - Planning										
Salaries and wages	371,569	376,481	407,960	379,190	357,950	365,668	374,361	384,092	394,930	406,955
Fringe benefits - Other	119,454	116,336	161,646	186,110	184,000	192,192	201,780	212,119	223,260	235,260
Office supplies	10,828	20,307	19,642	31,580	29,120	17,481	17,647	17,956	17,709	18,083
Depreciation	3,187	997	3,575	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,400	12,000	20,000	20,000	20,000	20,000	20,000
Other planning expenditures	41,930	48,080	23,969	46,250	24,800	27,712	28,221	27,219	27,731	28,085
Legal, professional, and contractual	52,534	135,992	69,852	38,250	29,200	67,245	70,239	56,676	54,005	57,253
Total Planning	599,503	698,193	686,644	689,780	637,070	690,297	712,249	718,062	737,635	765,636
Total Expenditures	599,503	698,193	686,644	689,780	637,070	690,297	712,249	718,062	737,635	765,636
Operating Loss	(66,011)	(133,907)	(235,601)	(197,550)	(205,540)	(253,355)	(269,110)	(267,230)	(277,767)	(292,912)
Excess of Revenue Over (Under) Expenditures	(54,806)	(10,190)	-	12,401	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Net Assets - Beginning	83,375	28,569	18,379	18,379	30,780	30,780	30,780	30,780	30,780	30,780
Effect of Capitalized Expenses	-	-	-	8,400	12,000	20,000	20,000	20,000	20,000	20,000
Net Assets - Ending	\$ 28,569	\$ 18,379	\$ 18,379	\$ 30,780	\$ 30,780	\$ 30,780	\$ 30,780	\$ 30,780	\$ 30,780	\$ 30,780