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by aligning our actions with our words.

ANNOUNCE

2023 ANNUAL BUDGET AND FINANCIAL PLAN

Citizen's Guide to the Budget

Introduction: *The purpose of this section is to explain to the reader the format and information presented in the 2023 budget document.*

The budget provides a financial plan to execute the Budget Program Strategies, which are funded through the General Fund, Special Revenue Funds, Water & Sewer Fund and other sources; and includes payment of debt. A glossary of terms is included within the Appendices section with definitions for these and other budget and financial terms.

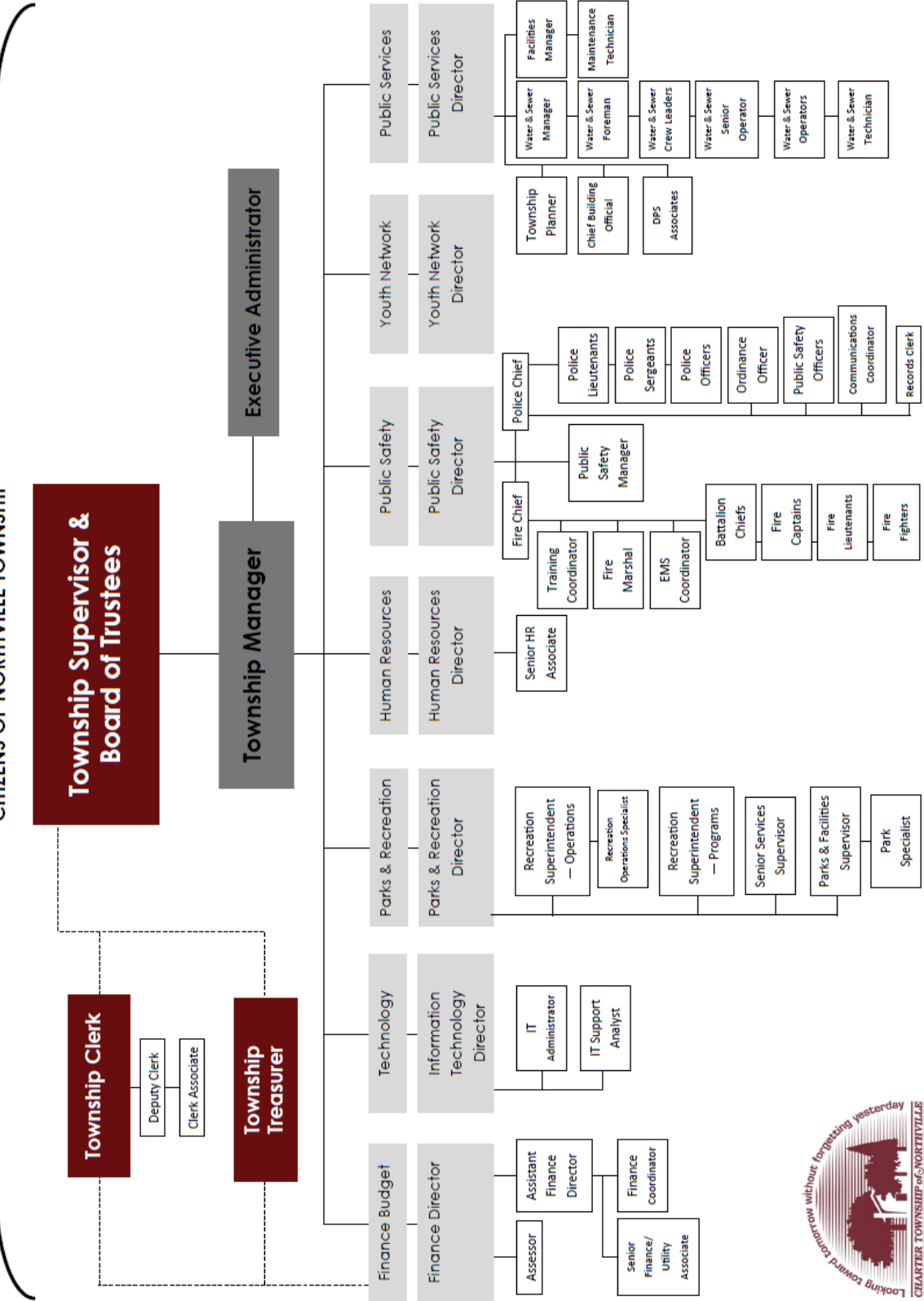
Budget Document

The budget document consists of the following sections:

- The **Township Manager's Budget Message** highlights the program strategies and budget plan priorities.
- The **Budget Overview** provides a summary of the budget including a Financial Overview and review of the Financial and Budget Policies.
- The **Multi-Year Budget** illustrates the Township's three-year budget plan.
- The **Budget Program Categories** section includes the following program categories: Public Safety, Fiscally Responsible Government and Citizen-Focused Government.
- The **Capital Improvements Program** section provides a listing of capital improvement projects for the upcoming fiscal year as well as for the next five years.
- The **Budget Summary** (General Fund, Special Revenue Funds, Debt Service, Capital Projects Fund and Enterprise Funds) sections present the operating budgets for the Township's various departments. These presentations include an *Overview* of the department, as well as *2022 Significant Accomplishments* and *2023 Department Goals*.
- The **Appendices** have been included to provide additional information pertaining to the Charter Township of Northville that may be of interest to the reader of the budget document. Included in these sections are: Township Board Resolutions, Statistical information and a Glossary of budget and financial terms.

Charter Township of Northville | Organizational Chart

CITIZENS OF NORTHVILLE TOWNSHIP



BOARD OF TRUSTEES



CHARTER TOWNSHIP *of* NORTHVILLE



Mark J. Abbo
TOWNSHIP SUPERVISOR



Jason Rhines
TREASURER



Roger Lundberg
CLERK



Scott Frush
TRUSTEE



Mindy Herrmann
TRUSTEE



Cynthia Jankowski
TRUSTEE



Chris Roosen
TRUSTEE

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Charter Township of Northville
Michigan**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



FISCAL YEAR 2023 BUDGET MESSAGE

Honorable Supervisor Abbo and Township Board Members:

Transmitted for your consideration, please find the proposed 2023 Annual Budget and Financial Plan for the Charter Township of Northville.

CONNECT, ENGAGE AND SERVE THE COMMUNITY

Our success is measured by the people we serve every day. The *Mission, Vision, and Values* set forth by our Township Board of Trustees reflects their dedication to engage with community members and to promote the continued commitment to provide quality and dependable services by the dedicated staff of this Township.

Northville Township in the top 2% of the state for its excellence in budgeting

Building on this success, Northville Township continues to receive recognition for its budget, earning the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the ninth consecutive year. Northville Township received the award for satisfying nationally recognized guidelines for effective budget presentation, which assess how well the Township's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

The award represents a significant achievement by Northville Township and reflects the commitment of the Board of Trustees and staff to meet the highest principles in governmental budgeting. Northville Township is proud to be one of only 30 communities in Michigan to be recognized out of nearly 1,800 cities, villages and townships.

The Government Finance Officers Association recognized Northville Township’s 2022 Budget and Financial Plan, stating that, “The Elected Officials and Management have carefully evaluated the policy and financial priorities. This advancement will lead the Township into the future with confidence and assurance of sound operational planning and prudent financial management.”

A budget is a reflection of an organization's values, and one of the most important policy documents a government creates on an annual basis. The Government Finance Officers Association's executive board approved a best practice on long-term financial planning. It says: "*Financial planning uses forecasts to provide awareness of future financial issues so that strategies can be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges.*"

The Board's continued commitment to long-term financial planning has served as an important planning tool in developing policies that guide in the Board's decision-making process and were established to ensure:

- Reserves are not used to fund recurring expenditures therefore prohibiting unsustainable uses of fund balance.
- Strategic long-term policy decisions are properly identified.
- Capital improvement projects are carefully planned and funded.

Managing Long-Term Legacy Costs: Working in collaboration with our unions, pension reform measures implemented during 2018, continue to show a reduction in annual required pension contributions. In 2021, the Township contributed an additional \$1.3 million to the Township defined benefit pension plan. The funded percent of the defined benefit plan as of December 31, 2021 is **96%**. During 2022, the Township created surplus divisions for each of its divisions. By making additional pension contributions directly into the surplus divisions, the Township's required employer contributions will not be reduced by the additional contributions, resulting in a faster funding model.

Changes to demographic assumptions have been approved by the MERS Retirement Board and are effective beginning with the December 31, 2020, actuarial valuation, first impacting the 2022 contributions. These changes include an increase in merit and longevity pay increases and withdrawal rates from active employment. Withdrawal rates are used to estimate the number of employees at each age that are expected to terminate employment before qualifying for retirement benefits.

Having the *vision* to set the framework for the overall fiscal management of the Township and the courage to stay on course

For 2023, Northville Township's financial plan includes:

- An overall budget of \$63.9 million consisting of:
 - ❖ Water & Sewer Fund operations totaling \$13.7 million.
 - ❖ General Government operating expenditures totaling \$26.7 million.
 - ❖ General Government capital outlay totaling \$14.5 million
 - ❖ General Government transfers out totaling \$9 million
- The 2023 Budget **reduces the 2022 total millage rate by 0.3005 mills – totaling 8.3113 mills.**
- The 2023 Budget includes three new funds: Public Safety Capital Projects Fund, Essential Services Construction Fund and 2023 Capital Improvement Bond Essential Services Fund. The creation of each new fund will allow for increased transparency in capital planning and project management.

All of the programs, activities and projects that we engage in today form the foundation for our Township's future. By maintaining a strong public safety program, a financially sound infrastructure plan, responsive internal systems and quality development standards, we will continue to make Northville Township's future strong and vibrant.

The annual operating, capital budgets and multi-year budget plans could not have been prepared without the dedicated service of each Director and their staff. Each individual who contributed to the process and production has my deepest appreciation.

Thank you,

Todd L. Mutchler, CPM

Northville Township Manager/Public Safety Director

Charter Township of Northville, Michigan
FISCAL YEAR 2023 BUDGET CALENDAR

<u>Date/Deadline</u>	<u>Party Responsible</u>	<u>Objective/Deliverable</u>
January 3, 2022	Finance	CIP Instructions and Fillable Form Released
February 2022	Department Directors Finance	Preliminary CIP Requests Due Budget Preparation Manual Released
February/March 2022	All	Board study session #1 on Township Goals / CIP
March 31, 2022	Manager/Finance/ITaC Department Directors Department Directors	2023 Budget Theme presented 2023-2026 Labor Requests due to Human Resources Narratives including goals and accomplishments due to ITaC (Rene)
April 30, 2022	Department Directors Human Resources	Completed CIP Requests due to Finance, including estimates 2023-2026 Labor Cost-Outs Prepared based on Labor Requests
May 12, 2022	All	Board study session #2 on CIP
May 31, 2022	Finance Human Resources Human Resources Manager/Finance/ITaC	CIP Plan Developed and incorporated into Operating Statements 2023-2026 Personnel Spreadsheet Updated 2022 Personnel Forecast Spreadsheet Updated Finalize Budget Front/Cover
June 30, 2022	Department Directors Department Directors Finance ITaC Manager/Finance/ITaC	Deadline for departments to input revenue and expenditure estimates in BSA for fiscal 2022 through the remainder of the fiscal year (operations and capital) Deadline for departments to input revenue and operations in BSA for fiscal 2023-2026 Deadline for Finance to enter Labor info BSA Deadline for review of Narratives Begin to develop presentation layout with ITaC
July 2022	All	Department Budget Meetings with Township Manager
July 31, 2022	Finance	Narratives incorporated into Budget Document
August 1, 2022	Manager/Finance/ITaC	Budget Document sent to Manager and ITaC for review
August 31, 2022	Manager/Finance/ITaC	Finalize presentation layout with ITaC
September 2022	All	Staff to collaborate with ITaC to complete budget presentation
September 1, 2022	ITaC	Budget Document sent to Printer
September 15, 2022	Manager	Township Manager submits Proposed Budget to Township Board
September 30, 2022	All Manager/Finance/HR	Complete draft presentation Executive Committee Budget Presentation
October 6, 2022	All	Budget Study Session and Public Hearing
October 24, 2022	Finance/Board of Trustees Finance/Board of Trustees Finance/Board of Trustees	Public Hearing on Budget Township Board adopts Budget Township Board approves tax levy
December 16, 2022	Finance	Staff proposes and Township Board reviews and approves fiscal 2022 year-end 4th quarter budget amendment, if needed
January 1, 2023	All	Fiscal year 2023 begins

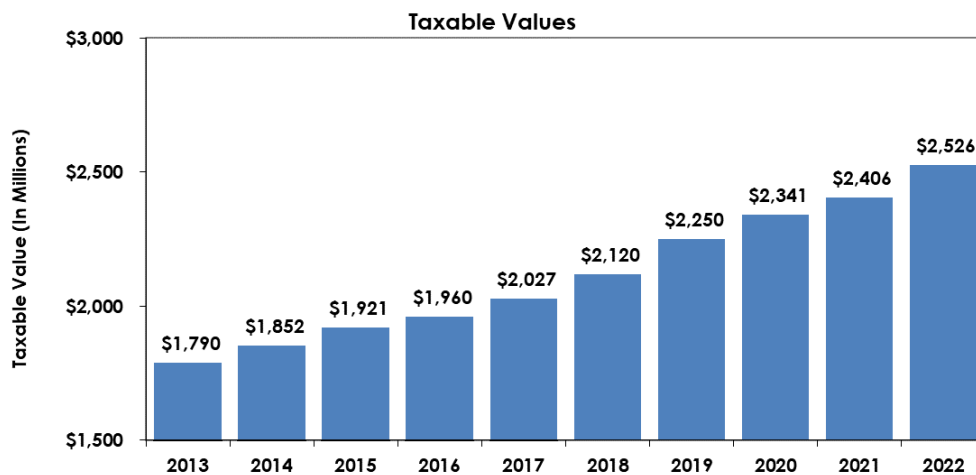
Governmental Funds Revenue & Expenditures

Property Taxes

Property taxes are expressed in terms of millage with one mill being equal to \$1.00 per thousand dollars of taxable value. Assessing records maintain two values for each property in the Township. Prior to Proposal A, all property was taxed based on the State Equalized Value (S.E.V.), which represents 50% of true cash value. Proposal A limits the increase in value attributed to market change to the lower of 5% or the Inflation Rate Multiplier (previously referred to as Consumer Price Index). The one exception refers to properties that change ownership, which brings the taxable value back up to the S.E.V.

The following shows recent history of taxable values and percentage change from prior year (including captured values for property located within the Township's Brownfield properties):

Tax Year	Taxable Value (in millions)	% Change
2013	\$ 1,790	1.9%
2014	\$ 1,852	3.5%
2015	\$ 1,921	3.7%
2016	\$ 1,960	2.1%
2017	\$ 2,027	3.4%
2018	\$ 2,120	4.5%
2019	\$ 2,250	6.2%
2020	\$ 2,341	4.1%
2021	\$ 2,406	2.9%
2022	\$ 2,526	5.0%



Personal Property Tax Repeal

On August 5, 2014, voters in the state of Michigan approved changes to personal property taxation. The new law exempts small businesses (as defined below) from personal property tax beginning January 1, 2014. It also starts to exempt certain industrial personal property beginning January 1, 2017.

“Small Business Exemption”

Beginning in tax year 2023, the cumulative True Cash Value will change from \$80,000 to \$180,000. Businesses with personal property having a true cash value of less than \$180,000 in a particular assessing jurisdiction can claim a personal property exemption for that property. If a business or a related entity owned, leased or was in possession of personal property with a cumulative true cash value of \$180,000 or more in that jurisdiction, they do not qualify for the exemption.

Personal Property Tax Phase Out

The phase out of the personal property tax on industrial equipment began in 2017. This exempt equipment is referred to as “Eligible Manufacturing Personal Property” (*the term refers to all personal property located on real property where that personal property is used more than 50% of the time in industrial processing or in supporting industrial processes*). All Eligible Manufacturing Personal Property placed into service after December 31, 2012, will become 100% exempt in 2017. Going forward, any Eligible Manufacturing Personal Property in place for at least 10 years also will be exempt (*see table 1 for schedule*). As a result, in each tax year after 2017 a new year of Eligible Manufacturing Personal Property will become exempt until all Eligible Manufacturing Personal Property is exempt by 2023.

TABLE 1. Personal Property Tax Phase Out

A. Small Business Personal

If commercial or industrial personal property owned or under control of a business within a city or township is worth a total of \$180,000 or less, the personal property is 100% exempt beginning in 2023.

B. Eligible Manufacturing Personal Property

Purchase Period*	Status
Purchased by first owner after 2012	100% exempt beginning in 2017
Purchased by first owner before 2006	100% exempt beginning in 2017
Purchased by first owner in 2006 through 2012	100% exempt when equipment becomes 10 years-old

* Note: The exempt status is based on the year the equipment was first purchased by its first owner, not necessarily the current owner.

Local Government Reimbursements of Lost Personal Property Tax Revenue

Businesses claiming the eligible manufacturing personal property tax exemption will be subject to a statewide special assessment to fund essential services levied by local governments. The legislation includes a prioritization for the reimbursement and prescribes that affected schools and local units of government are to be first reimbursed for 100% of any revenue losses attributable to:

- School operating, debt and sinking fund/recreation millages;
- Intermediate school district (ISD) debt and operating millages;
- All losses to tax increment financing authorities (TIFA);
- All losses attributable to the small personal property holder exemption;
- Losses associated with revenue used to finance "essential services" – defined as police, fire and ambulance services, as well as jail operations.

Reimbursement for other millages are prorated and may be less than or more than 100%:

- Beginning with calendar year 2019, personal property tax losses, municipality (other than local school district, ISD or TIFA) reimbursement is based on the proportionate share of total acquisition cost of all eligible manufacturing personal property statewide based on the Local Community Stabilization share (LCSS) revenue available for this distribution. This distribution type will phase-in 5% a year starting in calendar year 2019.
- For calendar year 2016 to calendar year 2037, municipality (other than local school district, ISD or TIFA) reimbursement for remaining qualified loss prorated based on the LCSS revenue available for this distribution. This distribution type will phase-out 5% a year starting in calendar year 2019.

Future personal property revenue replacement for local units of government will be contingent on the ability of the State to meet the required revenue targets.

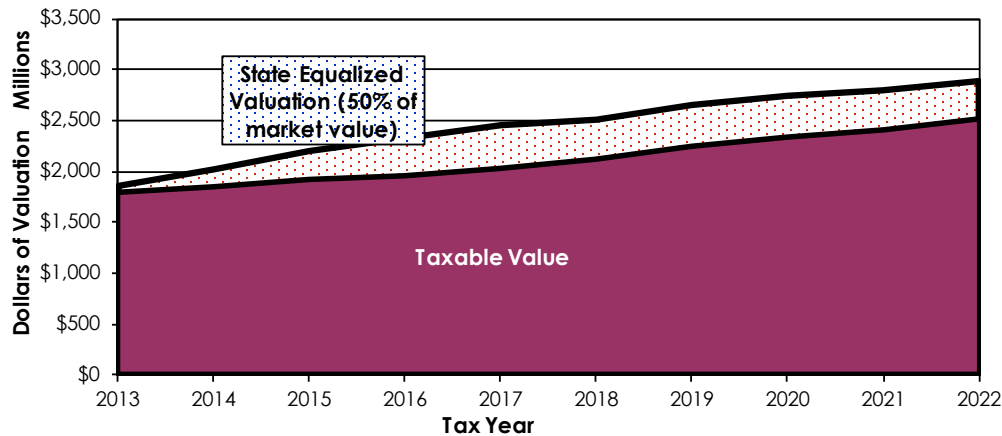
Fiscal Impact to Northville Township

Effective December 1, 2015, eligible manufacturing personal property that had been previously subject to the tax for 10 years or more became exempt resulting in a cumulative loss to the Township of approximately \$357,483 in property tax revenue. Of this loss, approximately \$349,851 has been reimbursed to the Township from the state. More than 63% of the personal property tax loss directly impacts funding for the Township's public safety operations.

Taxable Value Actual Compared to State Equalized Valuation (SEV)

Tax Liability Year	State Equalized Valuation (50% of market value)		Taxable Value		% Taxable Value of SEV
	Amount	% Change	Amount	% Change	
2013	\$1,867,281,729	1.7%	\$1,789,766,930	1.9%	95.8%
2014	\$2,014,863,081	7.9%	\$1,851,705,894	3.5%	91.9%
2015	\$2,200,717,244	9.2%	\$1,920,733,524	3.7%	87.3%
2016	\$2,320,473,362	5.4%	\$1,960,233,966	2.1%	84.5%
2017	\$2,452,109,475	5.7%	\$2,027,694,082	3.4%	82.7%
2018	\$2,515,166,900	2.6%	\$2,119,808,105	4.5%	84.3%
2019	\$2,660,103,904	5.8%	\$2,250,230,027	6.2%	84.6%
2020	\$2,751,543,350	3.4%	\$2,341,269,879	4.1%	85.1%
2021	\$2,801,170,700	1.8%	\$2,406,447,471	2.9%	85.9%
2022	\$2,893,222,200	3.3%	\$2,526,219,174	5.0%	87.3%

Ten Year Taxable Value Compared to State Equalized Valuation - Northville Township, Michigan



The 1994 SEV established the base for taxable value calculations beginning in 1995. In addition to SEV, a taxable value was determined for each property. Taxable value is the lower of either capped value or SEV. Capped value increases are limited to the lesser of 5% or the rate of inflation. Although SEV continues to be based on market conditions, taxable value is thus in place to control property tax increases. Additions or losses to a property will increase or reduce the taxable value of that property. In the year following a property transfer, the taxable value of that property will uncapped to the SEV. Northville Township's total taxable value rate of change moves larger than the SEV largely due to the uncapping of properties from sales and the addition of new construction. In the coming decades, as Northville Township reaches build-out and ages, under current rules, yearly increases in taxable value will be closer to capped consumer price index (termed Inflation Rate Multiplier by the State of Michigan).

Constitutional Tax Limitations - Headlee Amendment

The Headlee amendment of the State Constitution can reduce the amount of operating millages allowed by Township law. This amendment limits the growth in property tax revenue from existing property to the rate of inflation. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the State's inflation rate multiplier. For fiscal year 2023, the maximum authorized millage rates have been reduced by the Headlee tax formula as follows:

Nothville Township - 2022 TAXABLE VALUES AND MILLAGE RATES

For 2023 Fiscal Year (2022 Tax Year)

P.A.35 (HEADLEE) AND PROPOSAL A	REAL	PERSONAL	TOTAL
Beginning taxable value	\$ 2,327,580,271	\$ 78,867,200	\$2,406,447,471
Additions	34,710,342	10,295,500	45,005,842
Losses	(2,132,130)	(2,915,500)	(5,047,630)
Adjustment	84,284,791	(4,471,300)	79,813,491
Ending taxable value	<u>\$ 2,444,443,274</u>	<u>\$ 81,775,900</u>	<u>\$ 2,526,219,174</u>
		2021	2022
USEABLE TAX BASE		FISCAL YEAR	FISCAL YEAR
Taxable value		\$2,406,447,471	\$2,526,219,174
Brownfield adjustment		(60,751,405)	(75,054,559)
Allowance for Board of Review & State Tax Tribunal		(1,500,000)	(1,500,000)
TAXABLE VALUE as adjusted		<u>\$2,344,196,066</u>	<u>\$ 2,449,664,615</u>
PA 86 of 2014, estimated taxable value to determine debt millage (associated with the Small Business Personal Property Exemption)			\$ 2,532,684,674

HEADLEE FORMULA					
Beginning taxable balance	P.A.35 losses	Adjusted balance	Inflation rate multiplier	Increase in inflation rate multiplier	2022 Millage Reduction Fraction
\$ 2,406,447,471	\$ (5,047,630)	\$ 2,401,399,841	X	3.300%	\$ 2,480,646,036
\$ 2,526,219,174	\$ (45,005,842)	\$ 2,481,213,332			\$ 2,481,213,332
Ending taxable	P.A.35 additions	Adjusted balance			<u>0.9998</u>

CHARTER TOWNSHIP OF NORTHVILLE, MICHIGAN MILLAGE RATES, HEADLEE MAXIMUM RATES AND 2021 TAX LEVY

	HEADLEE				REMAINING CAPACITY
	MAXIMUM LEVY	2021 Allowable Levy	Millage Reduction Fraction	2022 LEVY	
OPERATING FUNDS					
GENERAL OPERATING	\$ 1.0000	\$ 0.6515	0.9998	0.6513	\$ -
PUBLIC SAFETY	6.4470	6.4379	0.9998 *	6.4366	\$ -
SHARED SERVICES	0.7574	0.7563	0.9998 *	0.7561	\$ -
GENERAL VOTED OPERATING	0.1176	0.1174	0.9998 *	0.1173	\$ -
DEBT SERVICE FUNDS					Expiration
SEVEN MILE PROPERTY DEBT SERVICE	N/A	N/A	N/A	0.3500	2029
				<u>\$ 8.3113</u>	
OPERATING FUNDS	MILLAGE			REVENUE	REMAINING CAPACITY
	2021	2022	CHANGE		
GENERAL OPERATING	0.6515	0.6513	(0.0002)	\$ 1,595,000	\$ -
PUBLIC SAFETY	6.4379	6.4366	(0.0013)	15,768,000	\$ -
SHARED SERVICES	0.7563	0.7561	(0.0002)	1,852,000	\$ -
GENERAL VOTED OPERATING	0.1174	0.1173	(0.0001)	287,000	\$ -
	<u>7.9631</u>	<u>7.9613</u>	<u>(0.0018)</u>		
DEBT SERVICE FUNDS					
SEVEN MILE PROPERTY DEBT SERVICE	0.6487	0.3500	(0.2987)	886,000	
	<u>0.6487</u>	<u>0.3500</u>	<u>(0.2987)</u>		
Total	<u>8.6118</u>	<u>8.3113</u>	<u>(0.3005)</u>	<u>\$ 20,388,000</u>	

* MCL 211.7d(9) states:

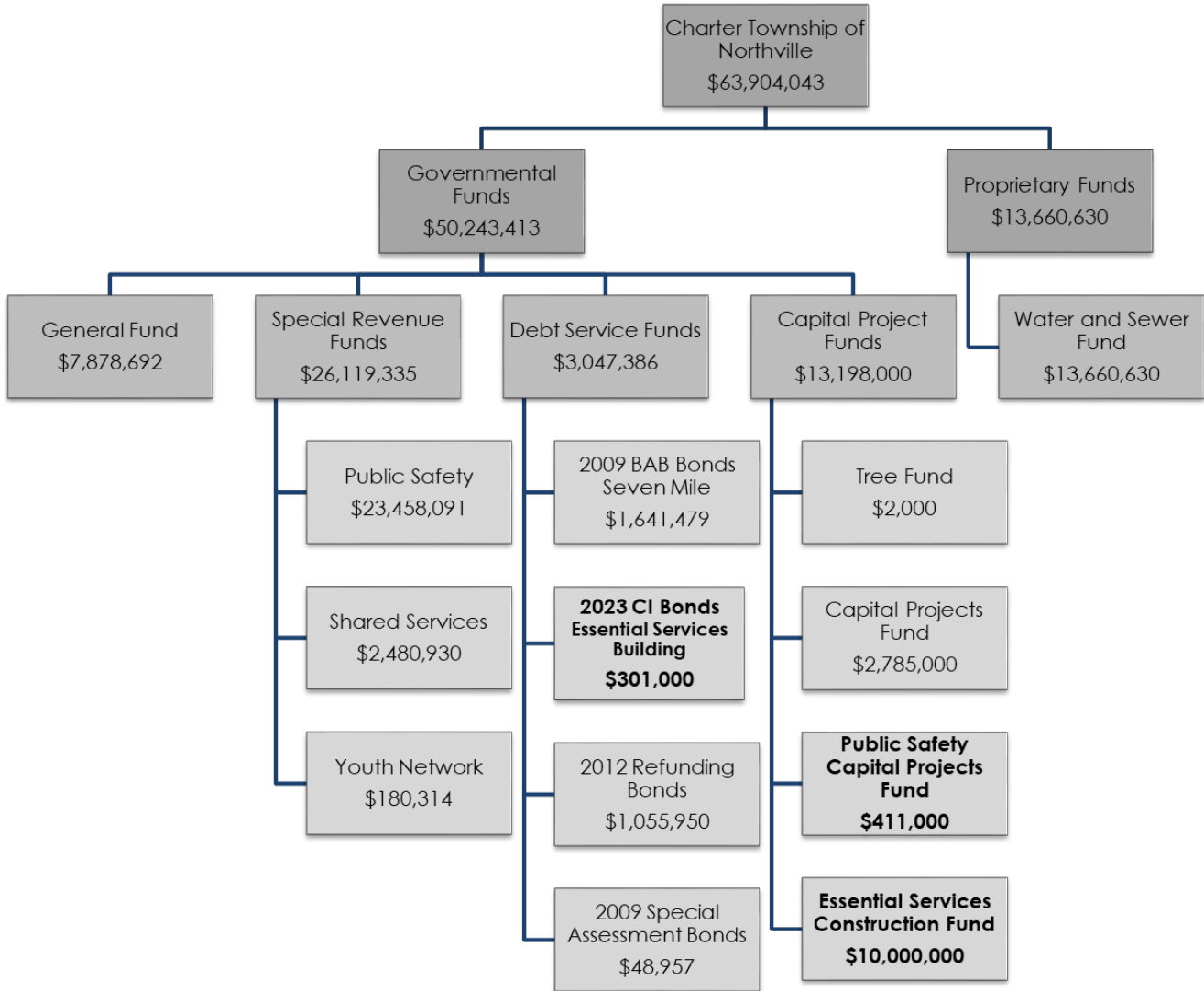
(9) The millage reduction shall be determined separately for authorized millage approved by the voters. The limitation on millage authorized by the voters on or before April 30 of a year shall be calculated beginning with the millage reduction fraction for that year. Millage authorized by the voters after April 30 shall not be subject to a millage reduction until the year following the voter authorization which shall be calculated beginning with the millage reduction fraction for the year following the authorization. The first millage reduction fraction used in calculating the limitation on millage approved by the voters after January 1, 1979 shall not exceed 1.

Millage Rate

The tax impact on a home with a \$300,000 market value is easily computed. The State Equalized Value (S.E.V.) of a single-family residence would be half of the market value of the home. For the example, we will assume the taxable value is equal to the S.E.V. of the residence, which would be \$150,000. The tax millage rates are equal to \$1 per \$1,000 of taxable value. To compute the amount of Township property taxes, the property owner could simply take the taxable value and divide it by 1,000 then multiply that by the tax millage rate. Below is an illustration of the computation for the amount of Township property taxes on a single-family residence with a taxable value of \$150,000 in 2021:

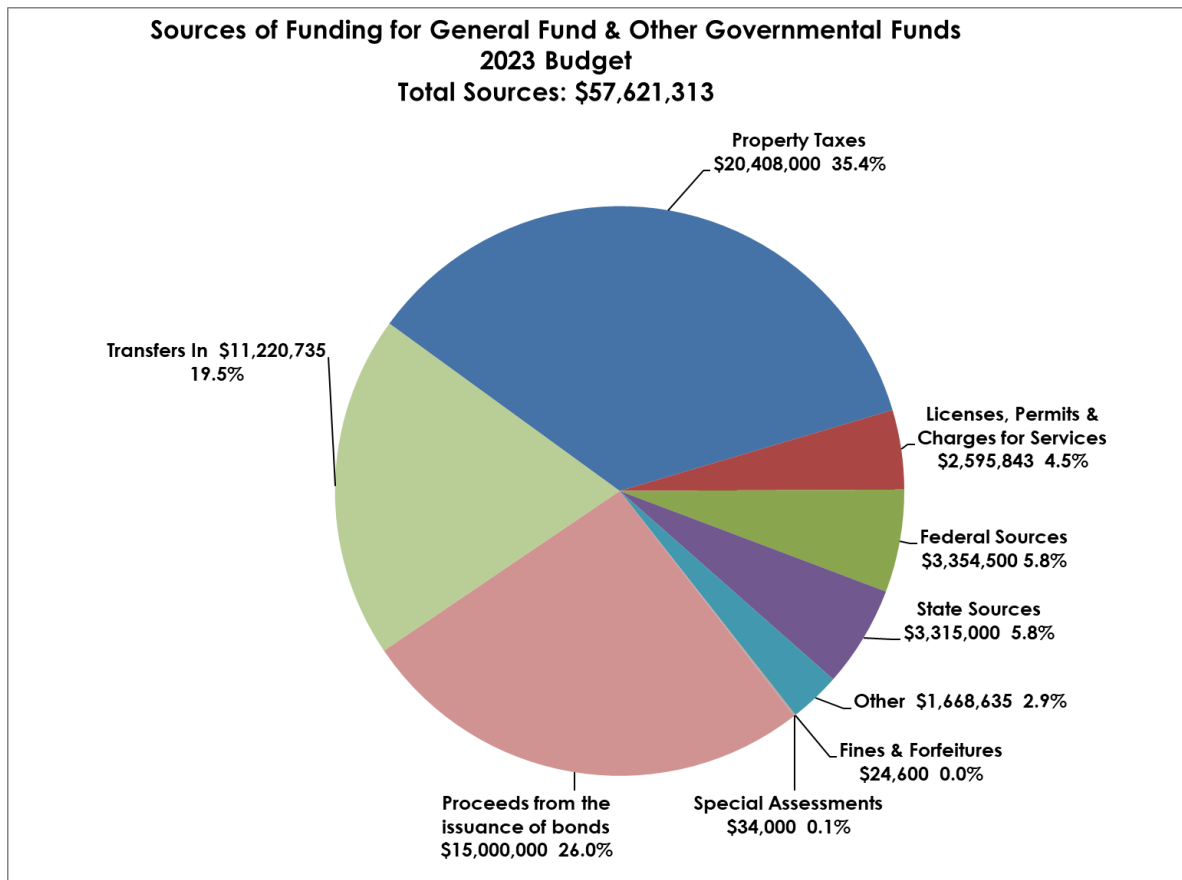
Taxable Value Example (assumes a home worth \$300,000):				
	<u>2021</u>		<u>2022</u>	
	\$ 150,000		\$ 154,950	
	2021 Tax Year		2022 Tax Year	
	MILLS	TAXES	MILLS	TAXES
General Operating	0.6515	\$ 97.73	0.6513	\$ 100.92
Public Safety	6.4379	965.69	6.4366	997.35
Shared Services	0.7563	113.45	0.7561	117.16
General Voted	0.1174	17.61	0.1173	18.18
	<u>7.9631</u>	<u>1,194.48</u>	<u>7.9613</u>	<u>1,233.61</u>
Total Operating:				
Seven Mile Property Debt Service	0.6487	97.31	0.3500	54.23
	<u>8.6118</u>	<u>\$ 1,291.79</u>	<u>8.3113</u>	<u>\$ 1,287.84</u>
Total				
Anticipated change between 2021 and 2022				\$ (4)
2021 Inflation Rate Multiplier				3.3%

2023 Proposed Budget Fund Structure



Revenue Summaries

The following represents Fiscal Year 2023 revenue estimates (General Fund and Other Governmental Funds), as well as a four-year comparison of revenue by fund:

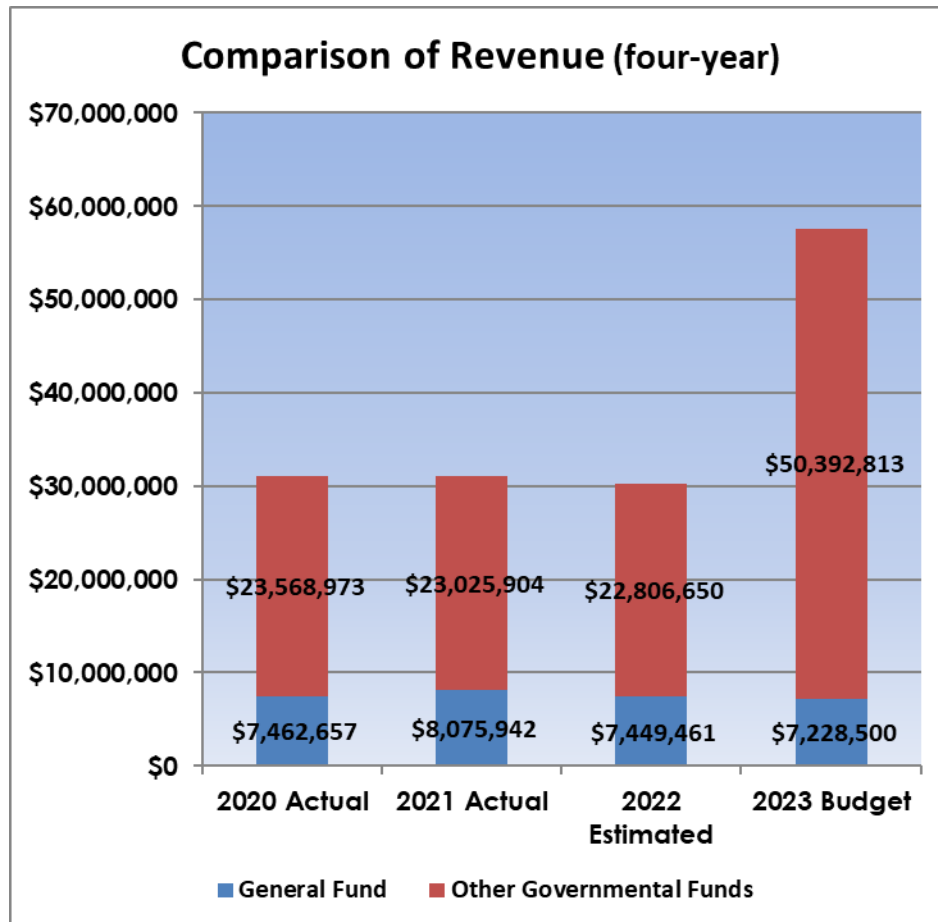


Fiscal Year 2023 Budgeted Revenue (by category)

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL REVENUE
ESTIMATED REVENUE:			
Property Taxes	\$ 1,902,000	\$ 18,506,000	\$ 20,408,000
Licenses, Permits & Charges for Services	1,555,500	1,040,343	\$ 2,595,843
Federal Sources	-	3,354,500	\$ 3,354,500
State Sources	3,106,000	209,000	\$ 3,315,000
Other	665,000	1,003,635	\$ 1,668,635
Fines & Forfeitures	-	24,600	\$ 24,600
Special Assessments	-	34,000	\$ 34,000
Proceeds from the issuance of bonds	-	15,000,000	\$ 15,000,000
Transfers In	-	11,220,735	\$ 11,220,735
TOTAL ESTIMATED REVENUE	\$ 7,228,500	\$ 50,392,813	\$ 57,621,313

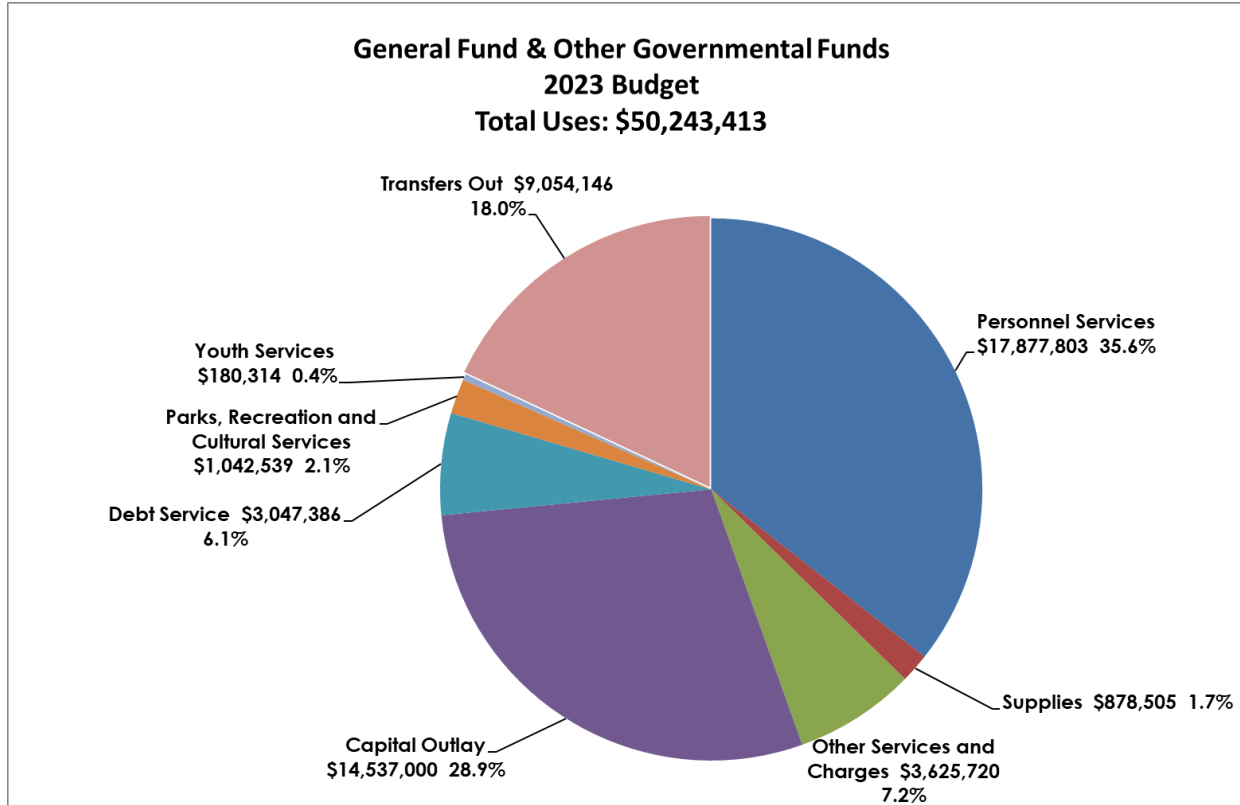
Comparison of Revenue (Four-Year)

FUND	2020 Actual	2021 Actual	2022 Estimated	2023 Budget	% Change from Budget 2022 to Budget 2023
GENERAL FUND	7,462,657	8,075,942	7,449,461	7,228,500	-3.0%
SPECIAL REVENUE FUNDS					
Public Safety	16,636,273	15,943,071	17,097,633	17,094,943	0.0%
Shared Services	1,645,025	1,814,677	1,869,427	2,510,500	34.3%
Youth Network	121,268	135,490	157,540	140,635	-10.7%
DEBT SERVICE FUNDS					
2006 Refunding Bonds - Land Acquisition	258,260	-	-	-	0.0%
2009 GO - Seven Mile Property Purchase	2,619,791	2,718,231	1,587,000	895,000	-43.6%
2012 Refunding Bonds - Building Authority	1,096,850	1,053,540	1,005,550	1,055,950	5.0%
2009 Special Assessment Limited Tax Bonds	35,369	23,055	24,000	24,000	0.0%
2023 Capital Improvement Bond - Essential Svcs	-	-	-	301,000	
CAPITAL PROJECT FUNDS					
Tree Fund	18,069	78,777	2,500	2,000	-
Capital Projects	1,138,068	1,259,063	1,063,000	1,365,000	28.4%
Public Safety Capital Projects	-	-	-	7,003,785	-
Essential Services Construction	-	-	-	20,000,000	
OTHER GOVERNMENTAL FUNDS	\$ 23,568,973	\$ 23,025,904	\$ 22,806,650	\$ 50,392,813	121.0%
TOTAL REVENUE	\$ 31,031,630	\$ 31,101,846	\$ 30,256,111	\$ 57,621,313	90.4%



Expenditure Summaries

The following represents Fiscal Year 2023 expenditures (General Fund and Other Governmental Funds), as well as a four-year comparison of expenditures by fund.

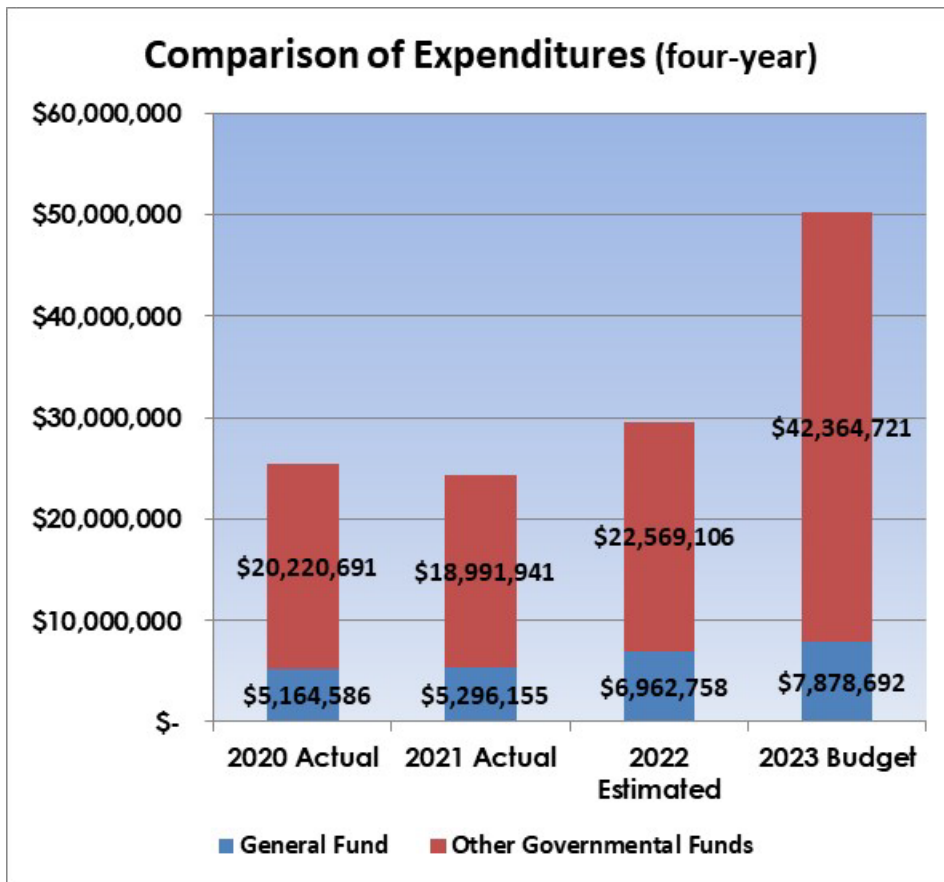


Fiscal Year 2023 Expenditures

EXPENDITURES:	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL Expenditures
Personnel Services	\$ 3,522,633	\$ 14,355,170	\$ 17,877,803
Supplies	104,945	773,560	\$ 878,505
Other Services and Charges	1,828,144	1,797,576	\$ 3,625,720
Capital Outlay	-	14,537,000	\$ 14,537,000
Debt Service	-	3,047,386	\$ 3,047,386
Parks, Recreation and Cultural Services	-	1,042,539	\$ 1,042,539
Youth Services	-	180,314	\$ 180,314
Transfers Out	2,422,970	6,631,176	\$ 9,054,146
TOTAL EXPENDITURES	\$ 7,878,692	\$ 42,364,721	\$ 50,243,413

Comparison of Expenditures (Four-Year)

FUND	2020 Actual	2021 Actual	2022 Estimated	2023 Budget	% Change from Budget 2022 to Budget 2023
GENERAL FUND	\$ 5,164,586	\$ 5,296,155	\$ 6,962,758	\$ 7,878,692	13.2%
SPECIAL REVENUE FUNDS					
Public Safety	15,257,991	14,584,204	16,606,372	23,458,091	41.3%
Shared Services	1,574,724	1,428,880	1,531,056	2,480,930	62.0%
Youth Network	99,332	122,872	154,991	180,314	16.3%
DEBT SERVICE FUNDS					
2006 Refunding Bonds - Land Acquisition	296,901	-	-	-	0.0%
2009 GO - Seven Mile Property Purchase	1,644,027	1,590,662	1,620,043	1,641,479	1.3%
2012 Refunding Bonds - Building Authority	1,096,850	1,053,550	1,005,550	1,055,950	5.0%
2009 Special Assessment Limited Tax Bonds	55,313	53,232	51,094	48,957	-4.2%
2023 Capital Improvement Bond - Essential Svcs	-	-	-	301,000	
CAPITAL PROJECT FUNDS					
Tree Fund	5,431	2,639	2,000	2,000	-
Capital Projects	190,122	155,902	1,598,000	2,785,000	74.3%
Public Safety Capital Projects	-	-	-	411,000	-
Essential Services Construction	-	-	-	10,000,000	0.0%
OTHER GOVERNMENTAL FUNDS	\$ 20,220,691	\$ 18,991,941	\$ 22,569,106	\$ 42,364,721	87.7%
TOTAL EXPENDITURES	\$ 25,385,277	\$ 24,288,096	\$ 29,531,864	\$ 50,243,413	70.1%



Fund Balance

The General Fund encompasses the Township's activities not required to be segregated in separate funds. The fund balance available can be appropriated as specified by the Township Board.

Other Governmental Funds which include Special Revenue Funds, Debt Service and Capital Projects, are segregated since there are restrictions on the use of each fund's respective fund balance.

FUND BALANCE PROJECTION

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Balance January 1, 2022	\$ 15,605,103	\$ 22,844,492	\$ 38,449,595
Estimated 2022:			
Revenue	7,449,461	22,806,650	30,256,111
Expenditures	(6,962,758)	(22,569,106)	(29,531,864)
Revenues over/(under) expenditures	486,703	237,544	724,247
Projected Balance December 31, 2022	16,091,806	23,082,036	39,173,842
Budget 2023:			
Revenue	7,228,500	50,392,813	57,621,313
Expenditures	(7,878,692)	(42,364,721)	(50,243,413)
Revenues over/(under) expenditures	(650,192)	8,028,092	7,377,900
Projected Balance December 31, 2023	\$ 15,441,614	\$ 31,110,128	\$ 46,551,742

Enterprise Funds Overview

Enterprise Funds are used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service. The Township has one major enterprise fund: **Water & Sewer**.

Water & Sewer Fund

From 2008 to 2013, cash reserves totaling over \$27 million were used to subsidize operating activities of the Water & Sewer Fund. In addition, the Township relied on the collection of connection fees to offset customer water & sewer rates.

Concerned with this decline and recognizing the importance of no longer using “reserves or connection fees” to offset future rates, **the Township Board in 2014 took action** and adopted a rate design that incorporated both a fixed meter and consumption charge to offset the decreased predictability and increased volatility of relying solely on a variable based water and sewer rate structure.

Since adopting the “fixed/consumption” rate methodology back in 2014, the net cash used to fund operating activities has declined dramatically as shown in the table below. The Township Board has made significant progress in closing this “gap.”

Water & Sewer Cash Flow Analysis

	2016	2017	2018	2019	2020	2021
Cash Flows from Operating and Capital Activities						
Net cash provided/(used) in operating activities	(\$1,993,813)	(\$841,730)	\$2,718,074	\$3,006,825	\$4,368,590	\$2,002,855
Purchase of capital assets & related debt	(599,714)	(1,067,320)	(652,517)	(708,840)	(1,356,147)	(1,316,735)
Other	844,063	394,759	483,789	543,197	337,533	(7,942)
Net cash used in operating and capital activities	(1,749,464)	(1,514,291)	2,549,346	2,841,182	3,349,976	678,178
Cash Flows from collection of connection fees	959,325	2,246,721	2,692,648	2,297,921	1,460,220	1,934,535
Net (Decrease)/ Increase in Cash and Investments	(790,139)	732,430	5,241,994	5,139,103	4,810,196	2,612,713
Cash and Investments - beginning of year	14,602,085	13,811,946	14,544,376	19,786,370	24,925,473	29,735,669
Cash and Investments - end of year	\$ 13,811,946	\$ 14,544,376	\$ 19,786,370	\$ 24,925,473	\$ 29,735,669	\$ 32,348,382

Cash & Investments Analysis:

Fiscal Year End	2016	2017	2018	2019	2020	2021
Cash balance	\$ 2,659,854	\$ 3,000,286	\$ 6,078,912	\$ 8,618,593	\$ 13,235,563	\$ 15,175,704
Replacement Reserve	11,152,092	11,544,090	13,707,458	16,306,880	16,500,106	17,172,678
Total cash & investments	\$ 13,811,946	\$ 14,544,376	\$ 19,786,370	\$ 24,925,473	\$ 29,735,669	\$ 32,348,382

Impact to working capital – why it matters: The significant decrease in cash reserves over time was creating a shortage of working capital. This trend has now reversed and working capital reserves now exceed recommended reserve levels by approximately \$11.0 million. Adequate working capital reserves provide financial stability and are particularly important to ensure rate stabilization.

Working Capital Analysis:

Fiscal Year End	2016	2017	2018	2019	2020	2021
Current assets	\$ 5,489,770	\$ 6,093,329	\$ 8,921,370	\$ 11,476,110	\$ 15,878,031	\$ 17,719,352
Current liabilities	(1,453,885)	(1,251,515)	(1,767,507)	(1,841,143)	(1,921,972)	(2,183,298)
Working capital reserves	\$ 4,035,885	\$ 4,841,814	\$ 7,153,863	\$ 9,634,967	\$ 13,956,059	\$ 15,536,054
Operating expenses	\$ 15,758,206	\$ 15,451,132	\$ 13,939,411	\$ 12,639,180	\$ 13,381,619	\$ 13,503,134
Working capital reserve requirements	5,252,735	5,150,377	4,646,470	4,213,060	4,460,540	4,501,045
Working capital reserve over/(under) minimum level	(\$1,216,850)	(\$308,563)	\$2,507,393	\$5,421,907	\$9,495,519	\$11,035,009

In 2022, the Township Board elected to reduce the water and sewer usage rate by 3%, from \$11.62/1000 gallons to \$11.27/1000 gallons. This reduction will reduce user charge revenue by approximately \$400,000 per year. This reduction will be offset by the elimination of debt service payments within the water and sewer fund. The Township is currently involved in a full rate study to assess the potential for future rate reductions.

Working capital reserves will also be used to fund significant capital improvement projects scheduled within the next year. An additional water tower within the Township's system will decrease the Township's peak water demands. By reducing our peak demands, we will become a "Max Day Customer" and realize significant cost savings through GLWA's rate methodology. In 2022, the Township Board approved the construction of the new water tower at a total cost of \$8,126,303.

The Township does own and is responsible for the operations and maintenance of transmission lines and other ancillary infrastructure (i.e. lift stations, etc.). This infrastructure has an estimated useful life of 50 years and is depreciated (expensed) on that basis.

The **Northville Township Water & Sewer Fund Fiscal Policy** was adopted by the Board of Trustees and establishes recommended reserve levels and continues the Board's vision to set in writing the **framework** for the overall fiscal management of the Township to ensure the highest standards of financial stewardship are followed. A written and adopted Reserve Fund Policy provides for and facilitates attainment of program and financial goals relative to the prudent accumulation and management of designated reserves and reserve funds. It is the intent of the Reserve Fund Policy to set target levels for reserves that are consistent with the Township's overall financial framework. Below is a summary of the Water & Sewer Fund financial performance objectives, which will guide forecasting and rate proposal development to ensure sound financial management of the Water and Sewer Fund:

FINANCIAL PERFORMANCE OBJECTIVES

Measurement	Objective
Working Capital Reserves	The greater 33% or 4 months of O&M budget
Capital Improvements Reserve	25% of the current fair market value of water and sewer infrastructure assets
Debt Service Coverage Ratio	≥ 1.5
Debt Burden to Asset Value	≤ 25%
Sufficiency of Revenues Above	Annual Debt service shall not exceed 35% of annual gross revenues

See budget section titled, **Enterprise Funds** for additional financial information regarding the Water & Sewer Fund.

Brownfield Overview

The Township has two brownfield sites which utilize the capture of tax increment revenue ("TIR") generated from redevelopment. They are: (1) the former Scott Prison/Five Mile property ("Five Mile Property") and (2) the former State Hospital property located on Seven Mile Road adjacent to the REIS/University of Michigan medical office development (the "Seven Mile Property"). These brownfields are considered "component units" of the Township and are included within the Township's audited financial statements.

The Five Mile Property was included in an Act 381 Brownfield Redevelopment Plan ("Five Mile Property Brownfield Plan") approved by the Township of Northville (the "Township") on September 15, 2016, which authorized TIR to be captured to fund (1) the developer's Eligible Activities, and (2) the Township's Eligible Activities. The Five Mile Property Brownfield Plan was amended on November 16, 2017, to allow for TIR capture into a local brownfield revolving fund ("Revolving Fund") once the developer and Township reimbursement is complete.

The Seven Mile Property is also part of a brownfield plan approved by the Township on September 20, 2012, (the "Seven Mile Property Brownfield Plan"). The Township is a party to the Development and Reimbursement Agreement ("Reimbursement Agreement") for the Seven Mile Property executed on July 29, 2014. The Reimbursement Agreement provides for the repayment from captured TIR of (1) the developer's Eligible Activities costs and (2) the Township's Eligible Activity costs.

Approximately \$8.5 million of Township funds have been utilized to complete demolition and other Eligible Activities at the Seven Mile Property for Buildings A & B. The Township provided a loan of \$5 million (the sale proceeds of the Five Mile Property) to the Northville Township Brownfield Redevelopment Authority ("BRA") via a promissory note executed on December 14, 2017 (the "Loan"). An additional \$3.5 million in Eligible Activity costs were incurred directly by the Township for the Seven Mile Property, which was funded from (1) an EPA grant of \$350,000, and (2) a transfer from General Fund reserves to fund the demolition cost of the hospital buildings.

The developer of the Five Mile Property was fully reimbursed through TIR for its Eligible Activity costs in 2019. The Township also was reimbursed for out-of-pocket expenses incurred for the Five Mile Property in 2019.

Following reimbursement of the developer and the Township for out-of-pocket costs, the Five Mile Brownfield Plan was amended to allow for TIR capture into the BRA's Five-Mile Revolving Fund for up to five years or until the full amount of the \$5 million loan plus interest is repaid, whichever occurs first. The Five Mile Property TIR deposited into the Revolving Fund will be utilized to make payments on the loan. It is the intent of the BRA to reimburse the \$5 million

loan using the Revolving Fund. TIR capture for the repayment of the loan began with the 2020 summer tax season. In 2020, the Township Board approved a motion to commit all future loan repayment proceeds from the Five Mile Revolving Fund to be split with 50% allocated to the General Fund and 50% allocated to the Public Safety Capital Replacement Reserve, with a cap of \$2 million beginning with the 2020 summer tax capture.

In 2021, the Brownfield Redevelopment Authority, with the full faith and credit of the Township, issued \$12 million in bonds to pay for the demolition of the existing structures located on the Seven Mile State Hospital site. The debt service of the bonds will be paid with certain TIR from the Seven Mile property. Both the debt service and the demolition of the existing structures is tracked within the component unit funds.

Below is a site map of the State Hospital structures located on the Seven Mile brownfield property, some of which have already been demolished:



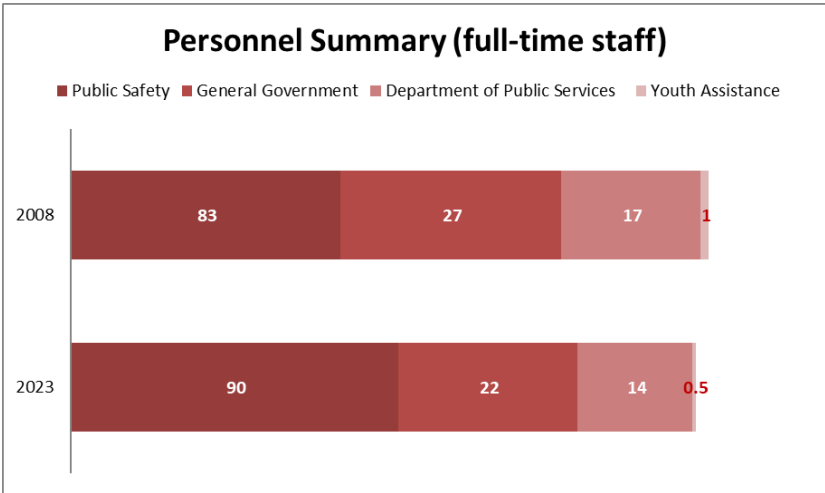
Personnel Summary (full-time staff)

The Township of Northville currently employs 118.5 full-time staff in various capacities. The Director of Youth Network operates as a half-time position. The costs for these employees are budgeted in the General Fund, Public Safety Fund, Youth Network, and Water and Sewer Fund.

- The 2023 budget funds 126 full and 1 permanent part-time staffing count. This represents an addition of eight full time-positions from 2022 staffing levels.
- Positions include:
 - General Fund: (2) Promotion of the Communications and Grants Manager from Part Time to Full Time and the Marketing Specialist from Part-Time to Full-Time
 - Public Safety: (3) Firefighter; (1) Deputy Police Chief; (2) Public Safety Officers
- While the Township's overall workforce reduced significantly since 2008, the 2023 budget reflects the importance of proper staffing. The requested staffing has increased the number of employees to within 1% of 2008 levels. The Township recognizes the need to provide high-quality services to its growing population.

Full-Time Township Employees

Function/Program	2023	2008	Change	Percentage
Public Safety	90	83	7.0	
General Government	22	27	(5.0)	
Department of Public Services	14	17	(3.0)	
Youth Assistance	0.5	1	(0.5)	
Total	126.5	128	(1.5)	-1%



Personnel Summary (Continued)

GENERAL FUND				
	2021	2022	2023	INCREASE
	BUDGET	BUDGET	BUDGET	(DECREASE)
MANAGER				
Township Manager	1	1	1	-
Executive Administrator	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
FINANCE & BUDGET				
Finance & Budget Director	1	1	1	-
Assistant Finance & Budget Director	1	1	1	-
Finance Coordinator	1	1	1	-
Communications & Grants Manager	-	-	0.5	0.5
	<u>3</u>	<u>3</u>	<u>3.5</u>	<u>0.5</u>
CLERK				
Clerk	1	1	1	-
Deputy Township Clerk	1	1	1	-
Clerk Associate	1	2	2	-
	<u>3</u>	<u>4</u>	<u>4</u>	<u>-</u>
INFORMATION TECHNOLOGY & COMMUNICATIONS				
ITaC Director	1	1	1	-
IT Administrator	1	1	-	(1)
IT Support Analyst	1	1	2	1
Communications & Grants Manager	-	-	0.5	0.5
Marketing Specialist	-	-	1	1
	<u>3</u>	<u>3</u>	<u>4.5</u>	<u>1.5</u>
FACILITIES MANAGEMENT				
Facilities Manager	1	1	1	-
Maintenance Technician	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
HUMAN RESOURCES				
Human Resources Director	1	1	1	-
Human Resources Specialist	-	-	1	1
HR/Payroll Associate	1	1	-	(1)
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
BUILDING				
Chief Building Official	1	1	1	-
Inspector	-	-	-	-
Building Associate	-	1	1	-
DPS Associates	2	-	-	-
	<u>3</u>	<u>2</u>	<u>2</u>	<u>-</u>
PLANNING				
Planner	1	1	1	-
Planning Associate	-	1	1	-
	<u>1</u>	<u>2</u>	<u>2</u>	<u>-</u>
TOTAL GENERAL FUND				
	<u>19</u>	<u>20</u>	<u>22</u>	<u>2</u>

Personnel Summary (Continued)

PUBLIC SAFETY FUND

	2021 BUDGET	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
ADMINISTRATIVE DIVISION				
Police Chief	1	1	1	-
Deputy Police Chief	-	-	1	1
Fire Chief	1	1	1	-
Fire Marshal	1	1	1	-
Training Coordinator	1	1	1	-
EMS Coordinator	1	1	1	-
Public Safety Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
	6	6	7	1
COMMUNICATIONS DIVISION				
Communications Systems Coordinator	1	1	1	-
Public Safety Officer	10	10	12	2
Records Clerk	<u>1</u>	<u>2</u>	<u>2</u>	<u>-</u>
	12	13	15	2
POLICE DIVISION				
Police Lieutenant	4	4	4	-
Police Sergeant	5	5	5	-
Police Officer	<u>24</u>	<u>25</u>	<u>25</u>	<u>-</u>
	33	34	34	-
FIRE DIVISION				
Battalion Chief	3	3	3	-
Fire Captain	3	3	3	-
Fire Lieutenant	3	3	3	-
Firefighter	<u>18</u>	<u>21</u>	<u>24</u>	<u>3</u>
	27	30	33	3
ORDINANCE DIVISION				
Ordinance Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
	1	1	1	-
TOTAL PUBLIC SAFETY FUND				
	<u>79</u>	<u>84</u>	<u>90</u>	<u>6</u>

Personnel Summary (Continued)

YOUTH NETWORK FUND

	2021 BUDGET	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
Youth Network Director	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	-
	0.5	0.5	0.5	-
TOTAL YOUTH NETWORK FUND	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>-</u>

WATER & SEWER FUND

	2021 BUDGET	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
Public Works Director	1	1	1	-
Deputy Public Works Director	-	-	1	1
Manager	-	1	-	(1)
Superintendent	1	-	1	1
Foreman	1	1	-	(1)
Crew Leader	3	3	3	-
Operator	5	5	6	1
Technician	1	1	-	(1)
Water & Sewer Associate	1	1	1	-
Utility Associate	1	1	1	-
TOTAL WATER AND SEWER FUND	<u>14</u>	<u>14</u>	<u>14</u>	<u>-</u>

TOTAL PERSONNEL FOR ALL TOWNSHIP FUNDS	<u>112.5</u>	<u>118.5</u>	<u>126.5</u>	<u>8</u>
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Financial Policies

The Township of Northville's financial policies, as compiled below, set forth the basic framework for the overall fiscal management of the Township. Operating independently of changing economic circumstances and conditions, these policies help the decision making process of the Township Board and administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles (i.e. traditions and practices) that have guided the Township in the past and have helped maintain financial stability.

The Township's financial policies serve the administration in the preparation of a balanced operating budget and management of the Township's financial affairs.

Operating Budget Policies

The Township will attempt to maintain current service levels for all priority and essential services and to fund them adequately.

- The Township will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues and expenditures with budgeted amounts.
- The Township will emphasize efforts to reduce expenditures in major cost centers (i.e. energy, medical insurance premiums, pension cost and worker's compensation payments).
- The Water and Sewer Fund will be self-supporting.
- The Township will protect against catastrophic losses through a combination of insurance and maintaining appropriate fund balance levels.

Fund Balance/Reserve Policies

The Township will adhere to the following fund balance/reserve policies:

- The Township will establish a reserve to pay for expenditures resulting from unforeseen emergencies or for shortfalls caused by revenue declines. The Township will seek to maintain a diversified and stable revenue system to shelter itself from short-run fluctuations in any one revenue source. The Township will attempt to obtain additional revenue sources to ensure a balanced budget.

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- The Township will strive to establish all user charges and fees at a level considering the cost (operating, direct, indirect and capital) of providing the service.
 - The Township will establish reserves to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.
 - The Township will review fund balance/reserves annually during the budget process.
 - In the event the level of expenditures exceed the estimated appropriations, the Township will create a plan to replenish fund balance/reserves within a specified time period by controlling operating expenditures, adjusting operations and/or dedicating specific revenue sources.

General Fund

The Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain a minimum general fund balance of no less than 2 months of regular general fund operating expenditures. This amounts to 16.7% of budgeted general fund operating expenditures.

For the General Fund, the reserve will be maintained at a minimum of 16.7% of the budgeted expenditures. In the event that circumstances arise causing the fund balance to fall below 16.7%, a plan will be put in place to replenish the balance during the subsequent budget year. Additional reserves can be designated for a specific purpose as identified by Township Board during the budget process. Fund balance will be established to:

- Provide a fund or reserve to meet emergency expenditures;
- Provide adequate cash flow to finance expenditures;
- Demonstrate financial stability and therefore preserve or enhance its bond rating;
- Accumulate sufficient assets to make designated purchases;
- Avoid short-term borrowing and associated interest costs.

As part of the budget process, excess fund balance may be used to reduce liabilities or fund future capital improvements over the next fiscal period.

Special Revenue Funds

Resources in a fund other than the General Fund are either (1) required to be used for the purpose of the fund or (2) intended by the government to be used for that purpose. Special revenue funds report specific revenue sources that are limited to being used for a particular purpose.

Public Safety Fund

The Township's fund balance for Public Safety will be established to be at least at the GFOA minimum recommended level of 16.7% to cover extraordinary events and contingencies for budgeted expenditures and projects. The revenue from the special voted property tax millage for this fund is used specifically to support only police and fire department expenditures. Reserves in excess of the 16.7% may be transferred into the public safety capital projects fund to allow for purchase of capital items. The transferred funds will remain restricted.

Shared Services Fund

The fund balance for the Shared Services Fund will also be established within a minimum range of 16.7% of annual budgeted expenditures, since this fund is similar to the General Fund in terms of covering operations. This fund reports only one major source of revenue: special voted property tax millage.

Youth Network Fund

The fund balance for other special revenue funds, which includes Youth Network, will be used for appropriations based on the specific purpose of those funds.

Capital Replacement Reserve Policy – Enterprise Funds

The Township has established Capital Replacement Reserve accounts in its Water & Sewer Enterprise Fund.

The key Capital Replacement Funding principle is that the money is collected and segregated, over a period of time, to cover the repair or replacement cost of existing common elements; that is, capital assets already in existence (for example, water and sewer infrastructure systems, etc.). Capital Replacement Funds are part of a long-term financial plan, which helps:

- Strengthen the community's fiscal health
- Increase the market value of units
- Provide stability to avoid large future assessments or rate increases

User charges and fees will be computed based on current year operating expenses, debt service requirements and annual contribution/replenishment of the capital replacement reserve.

The Capital Replacement Reserve for the Water & Sewer Fund is targeted at 10-25% of the current fair market value of water and sewer infrastructure assets. The Township uses the overall national CPI to compute the fair market value of these assets. Cash and investment

balances for operations will be computed based on a minimum of two months' expenditures plus planned capital improvement projects for the year.

Revenue Policies

- The Township will estimate its annual revenue by a conservative, objective and analytical process.
- The Township will review fees and charges annually. It will attempt to design and/or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
- Non-recurring revenue will be used only to fund non-recurring expenditures.

Capital Improvement Policies

- The Township will develop a multi-year plan for capital improvements and update it annually.
- The Township's plan includes large capital purchases and construction projects costing more than \$25,000. A Capital Improvement, as defined in this document, includes real property expenditures greater than \$5,000 that have a life expectancy of at least five years and personal property items costing more than \$5,000 with a life expectancy of at least one year.
- The Township will maintain its physical assets at a level adequate to protect the Township's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plan and equipment from current revenues where possible.
- The Township will use the following criteria to evaluate the relative merit of each capital project:
 - Projects specifically included in an approved replacement schedule will receive priority consideration.
 - Projects will be evaluated as to the impact on the operating budget; those that reduce the cost of operations or energy consumption will receive priority consideration.

Debt Policies

- The Township will confine long-term borrowing to capital improvements.
- When the Township finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

-
- When possible, the Township will use special assessment revenue, tax increment, or other self-supporting bonds.
 - The Township will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects.

Investment Policies

- The Township's investment objectives in priority order are: Safety, Liquidity, and Yield.
- Disbursement, collection and deposit of all funds will be managed to ensure that all cash is invested promptly until needed.
- The Township will strive to maximize the return on the portfolio, with the primary objective of preserving capital by prudent investment practices.
- For the Township's complete investment policies, please contact the Finance and Budget Department.

Accounting, Auditing and Financial Reporting Policies

- An independent audit will be performed annually.
- The Township will produce annual financial reports following Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
- The Township will maintain strong internal audit controls.

Purchasing Policies

- Purchases will be made in accordance with federal, state and municipal requirements.
- Purchases will be made in an impartial, economic, competitive and efficient manner.
- All bid openings will be public. All bids and/or written quotations and request for proposals are awarded by the Township Board.

Grant Policies

- The Township Manager's Office reviews and approves department requests to pursue grants.
- Completed applications requiring a local match are presented for approval to the Township Board. The approval includes financing mechanism and required matching funds.
- Upon notice of grant award, the Township Board approves budget and formal acceptance.
- The Finance and Budget Department works with the initiating department for proper reporting and program monitoring, as well as coordinates the Single Audit requirements for federal grant programs.

Significant Budget and Accounting Policies

The budgeting and accounting policies of the Township of Northville conform to GAAP as applicable to governmental units. The following is a summary of the significant budget and accounting policies:

Budgeting

All Governmental Funds, including the legally adopted General Fund and Special Revenue Funds, are budgeted for on a modified accrual basis. As an example, employee wages are budgeted to account for the number of days scheduled for each fiscal year.

Fund Structure of Approved Budget

Annual budgets are legally adopted for the General Fund and Special Revenue Funds as required by the State's Uniform Budgeting and Accounting Act. In addition, although not required by law, budgets are prepared for the Township's Debt Service, Capital Projects and Enterprise Funds. These budgets are prepared for financial management and project control purposes.

Fund Accounting

The accounts of the Township are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions or limitations. The various funds are grouped into generic fund types in four broad fund categories as follows:

Governmental Funds

General Fund: The General Fund contains the records of 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.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of earmarked revenues such as special voted property tax millage and activities requiring separate accounting because of legal or regulatory provisions.

Debt Service Funds: Debt Service Funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than debt payable from the operations of an enterprise fund.

Capital Projects Funds: Capital Project Funds are used primarily to account for the development of capital facilities other than those financed by the operations of the enterprise funds.

Proprietary Funds

Enterprise Funds: The Water and Sewer Fund is used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.

Fiduciary Funds

Fiduciary Funds: Fiduciary Funds are used to account for assets held by the Township in a trustee capacity.

Basis of Accounting

The accrual basis of accounting is used by Enterprise Funds. Revenues are recognized when earned and expenses are recognized in the period incurred. All Governmental Funds and Custodial Funds use the modified-accrual basis of accounting. Modified accrual basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported on the financial statements. Revenues are recognized when they become measurable and available as follows:

Property tax revenue that is both measurable and available for use to finance operations is recorded as revenue when earned. Other revenue is recorded when received. The Township's tax is levied and collectible beginning December 1. These taxes are due without a penalty during the period December 1 through February 14 with a 3% penalty added after that date. After February 28, they are added to the county tax rolls. The County Tax Revolving Fund reimburses the Township for the real property portion of these taxes.

Capital Assets and Long-Term Liabilities: Capital assets used in governmental fund type operations are capitalized in the government-wide financial statements, rather than in the governmental funds. Depreciation is reported on a straight-line basis for such capital assets. All capital assets are recorded at cost or, if donated, at their estimated fair value on the date donated. Long-term liabilities expected to be financed from governmental funds are accounted for in the government-wide financial statements, not in the governmental funds.

Capital assets and long-term liabilities relating to the Water and Sewer Fund are accounted for in those funds. Depreciation on such capital assets is charged as an expense against the operations of the fund on a straight-line basis.

Cash Equivalents: For purposes of the statement of cash flow, the Enterprise funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. In addition, the statements of cash flow include both restricted and unrestricted cash and cash equivalents.

Inventories: Inventories in the Enterprise funds are valued at cost, on a first in, first out basis, which approximates market value.

Investments

The Township is authorized by Michigan Public Act 20 of 1943 (as amended) to invest surplus monies in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, government agencies, Bankers' acceptances and mutual funds and investment pools that are composed of authorized vehicles.

To the extent that cash from various funds has been pooled, related investment income is allocated to each fund based on relative participation in the pool.

Funds of Northville Township will be invested in accordance with Michigan Public Act 20 of 1943 as amended and in accordance with the following objectives, procedures and policy:

A) Safety of Capital - Safety of principal will be the foremost objective of Northville Township. Each investment transaction shall seek to first ensure that capital losses are avoided whether they are from defaults or erosion of market value.

B) Liquidity - The Township's investment portfolio will remain sufficiently liquid to enable the Township to meet all operating requirements that might be reasonably anticipated.

C) Return on Investment - The investment portfolio of the Township shall be designed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital.

D) Protection of Purchasing Power - Funds held for capital projects shall be invested so that they can reasonably be expected to produce enough income to offset inflationary construction cost increases. However, such funds shall never be exposed to risks that would jeopardize the assets capital value or be in conflict with state law.

E) Maintain the Public's Trust - All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. In addition, the overall

investment program shall be designed and managed with a degree of professionalism worthy of the public trust. Investment officials shall also avoid any transaction that might knowingly impair public confidence in the Township's ability to govern effectively. Investment officers should have sufficient knowledge of financial markets and investment management.

Budget Policies and Procedures

Role of the Budget

The budget provides the annual financial plan for the management of the Township's affairs. The document compiles the financial data needed to support Northville Township's comprehensive decision making/policy development process. This Budget is based on the Township Multi-Year Budget Plan, the Capital Improvements Plan, and the Township's financial policies, Township Board direction, and Township Manager and departmental review of operations.

Budget Strategy

The current financial plan is governed by the stewardship of public funds and reflects the following principles:

- Priority and essential services will be maintained at least at current levels and will be funded adequately.
- Program costs will reflect a true picture of the cost of operations.
- Program services will be provided in the most efficient method while meeting the needs of the public.
- Necessary infrastructure improvements will be undertaken to meet needs.
- Revenue will be estimated at realistic levels.
- Reserves will be programmed at appropriate levels to protect the Township from future uncertainties.
- The budget will comply with provisions of the State Constitution, Township Charter and sound fiscal policy.

Balanced Operating Budget

A balanced budget is a basic budgetary constraint intended to ensure that the Township does not spend beyond its means. The Township must function within the limits of the financial resources available and under normal circumstances, requires commitment to a balanced budget. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Any deviation from a balanced operating budget requires disclosure when it occurs.

Impact of Capital Budget on the Operating Budget

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs.

Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

For additional information pertaining to the capital budget, please see the "Capital Improvements Program" section of this document.

Budgeting Controls

Internal Controls

The annual adopted budget provides a basis of control over financial operations. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the approved budget. Activities of the General Fund and Special Revenue Funds are included in the annual approved budget. The level of budgetary control (that is the level at which expenditures cannot exceed the appropriated amount) is established by function within each individual fund.

Independent Audit

State statutes and the Township Charter require an annual audit of all accounts of the Township by certified public accountants selected by the Township Board. Plante & Moran has fulfilled this requirement. The auditor's report is included in the Township's Annual Comprehensive Financial Report (ACFR) and is available to the public. The auditor's reports that relate specifically to the single audit are reported separately and are available to the public as well on the Township's website www.twp.northville.mi.us.

Budget Process Overview

The Township's annual budget covers a twelve-month period beginning January 1 and ending December 31. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

Several goals are associated with the preparation and development of the Township's annual budget document. First, the budget is a policy document. The document should help foster comprehensive community problem solving and policymaking. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of Township programs and services. Third, the budget serves as an important reference document. It should provide the Township Board, the public and staff with extensive information on the nature and scope of municipal operations and services.

Departmental Requests

Particular attention is given to accurately completing all required forms and providing sufficient justification for budget requests.

Budget Review and Analysis

All departments meet with the Township Manager for review and evaluation of requests. The objectives of this phase are to:

- Ensure that the intent of all budget requests is understood and that budget requests are complete.
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.

-
- Determine how proposed budgetary programs and associated changes are related to Township-wide goals and objectives.
 - Develop comprehensive information and/or request further justification on budgeted items.
 - Balance the needs of each department to total Township needs.

Various analytical techniques are used in evaluating department budget requests. Some of these include: analysis of workloads and levels of services, evaluation of historical expenditure patterns, projection of inflationary price increases, analysis of work methods, review of work force scheduling and review of department operations.

Building the Proposed Budget

Under the direction of the Township Manager, and with the assistance of Directors and staff, the Finance and Budget Director prepares an initial projection of revenue for the next fiscal year. This projection is based on reasonable assumptions of revenue generated by estimated property values and current user fees, and the best available information from the State of Michigan.

Spending priorities are based on the Township's financial policies and mandated requirements, and focus on maintaining services, covering insurance and bond requirements, and the balancing of labor, supplies and equipment.

Township Manager Review

Departmental review sessions are scheduled with the Township Manager. After these discussions, the Township Manager makes the final adjustments and works with the Finance and Budget Director and staff to prepare the draft of the proposed budget.

Township Board Adoption

After receiving the Recommended Budget, public meetings are conducted with the Township Board to familiarize members of the Board with its contents. A public hearing is also conducted to assure that all persons and organizations are provided an opportunity to be heard. The Township Board then adopts the budget for the next fiscal year.

Budget Amendment Process

After the budget is adopted, the primary responsibility for managing it falls to the individual departments. The Finance and Budget Department reviews monthly budget reports concurrently with the departments. Management flexibility is given to each department of exceeding a line item if it can be compensated for within that same category.

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Multi-Year Budget 2023 - 2026

A Long-Range Fiscal Plan to Ensure a Solid Future

Northville Township has long recognized the need for planning as well as the importance of providing quality services to its residents. An overriding goal for our Township is to apply business standards to what is a **municipal business**.

Beginning in 2014, the Township moved from a single-year budget approach to a three-year rolling budget cycle. Given the long-term structural nature of costs and revenue streams like the elimination of personal property tax, a multi-year budget forecast can identify problems early in the process so they can be clearly analyzed and solutions developed.

Multi-year budgets, a best practice according to the Government Finance Officers Association, bring important benefits to communities such as:

- Decision makers gain more time to reduce or avoid deficits.
- Elected and appointed leaders manage more proactively, increasing public confidence.
- Local government can better predict and manage both downturns and growth by pushing out their financial horizons.

Governments can no longer prepare a responsible budget by simply calculating a yearly average for each line item, relying solely on historical financial data. In today's economy, a good starting point is to gather relevant economic data that will allow the Township to recognize trends or indicators that can be used to effectively identify concerns with the Township's tax base or other financial issues.

The Multi-Year Budget Planning process combines financial forecasting with:

- Analysis of the financial environment
- Linking to a strategic business plan
- Connecting strategic and business plan priorities to a financial plan
- Planned monitoring mechanisms, such as reporting quarterly operating results to identify key indicators of financial health

The multi-year budget process includes:

assessing current core operations, defining multi-year operating priorities, determining performance outputs, financial planning and policy and funding decisions. The result will be a multi-year budget and operating plan to implement core and strategic business plan priorities.

Factors Affecting Financial Condition

One of the largest sources of revenue for the Township remains property taxes. Because of state constitutional tax limitations, the Township was previously faced with relatively flat tax revenue growth. In 2009, taxable values in the Township declined by 7.4% with a continued decline in 2010 of 7.6% and again in 2011 by an additional 1.8%. While residential values are now on the rise, taxable value assessment increases in Michigan are limited to 5% or the rate of inflation, whichever is lower.

In 2022, the economy experienced low interest rates coupled with near historic rising inflation. The inflation rate multiplier (IRM), which is used to calculate property tax growth, jumped from 1.4% in 2021 to 3.3% in 2022. Expectations are that the IRM will exceed 5% when released by the state of Michigan in fall 2022. The 2023 budget projects property tax growth at a rate of **3.5%**.

The 2020 Census reports Northville Township's population at 31,758, which represents an 11.4% increase from the 2010 Census population of 28,497. The 2020 Census data is a factor in the calculation for the Constitutional portion of State Shared Revenue distributions. The constitutional portion is distributed to cities, villages and townships based on a community's population and cannot be eliminated without a constitutional amendment. For the fiscal year ended December 31, 2023, Northville's revenue sharing payments represent 43% of total estimated General Fund projected revenues, or \$3,106,000.

Strategies and Action Plans

Northville Township's Core Purpose is to *Connect, Engage and Serve the Community* by adhering to its Mission, Vision, and Values.

The Township Board holds an annual study session whereby the Board will measure the action taken on existing goals, identify and prioritize new goals. Goals and priorities identified by the Board of Trustees is often a result of community engagement: identifying the needs of the residents. In addition, during the budgeting process, Township staff have the opportunity to present department needs to the Board of Trustees, including staffing and capital. The proposed budget is a combination of both Board and Department priorities.

The goals identified during the budgeting process are quantified in the 3-year rolling budget and the capital improvement plan, when applicable.

For capital and infrastructure priorities, it is the responsibility of the department director to obtain quotes and estimates from reliable sources, which include

inflationary components, and related maintenance costs. It is the responsibility of that same director to provide the Board of Trustees with performance measures throughout the year. For staffing priorities, it is the responsibility of the department director to provide the Board of Trustees with justification for new positions. In all cases, the department director must present to the Board the funding source and the budget impact of the identified goals and priorities.

The infographic is set against a blurred background of a building and greenery. It features four vertical panels with a dark red background and white text and icons. The top row contains three panels: Mission (target icon), Vision (eye icon), and Values (hand holding a diamond icon). The bottom row contains a wide panel for Core Purpose, which includes the township's logo on the left. The logo depicts a landscape with trees and a house, with the text 'Looking toward tomorrow without forgetting yesterday' in a curved banner above and 'CHARTER TOWNSHIP of NORTHVILLE' below.

Our MISSION

We will deliver exceptional public services in a professional, creative and responsible manner to enhance the quality of life for those who live in, work in and enjoy our community.

Our VISION

Be the leading, innovative community built through a legacy of excellence.

Our VALUES

Integrity
Trust
Respect
Dedication
Collaboration

Our CORE PURPOSE

Northville Township's core purpose is to connect, engage, and serve the community.

Looking toward tomorrow without forgetting yesterday
CHARTER TOWNSHIP of NORTHVILLE

Provide **high quality services** to the residents of Northville Township while working within the constraints of our current resources.



Northville Township

On February 15, 2022, the Northville Township Board of Trustees held a study session for the purpose of defining both operational and capital goals. The 2023 budgeting process **ALIGNS** these goals with our current resources.

The items listed below represent both long-term vision and short-term goals as identified during the study session:

A

Achieve greater return on investments while managing the safety and liquidity of Township assets.

- Short Term Goal #1: Collaboration between the Treasury and Finance Committee and the Finance Department to develop investment strategy and implementation of strategy.
- Short Term Goal #2: Revise investment policy based on the strategic vision of the Investment and Finance Committee.

L

Leverage various funding opportunities for a new Public Safety Headquarters.

- Short Term Goal #1: Upon recommendation from the Public Safety Headquarters Committee, decide the path the Board would like to take regarding renovation of existing headquarters or a new build.
- Short Term Goal #2: Develop funding options such as bonding, grants, and/or use of reserves.

I

Increase grant and development opportunities along the MITC Corridor.

- Short Term Goal #1: Continue to partner with state and local officials to lobby for grant and budget funding of infrastructure development.
- Short Term Goal #2: Continued outreach to potential developers.

G

Generate sponsorships, grants, donations, and cooperative agreements in support of the development of Legacy Park.

- Short Term Goal #1: Create a demolition strategy for existing psychiatric buildings which will allow for greatest development opportunities.
- Short Term Goal #2: Create a community-driven, environmentally responsible redevelopment plan that aligns the vision of the board of trustees with data derived from community outreach.

N

Navigate locations, routes, and resources for development of future Pathways.

- Short Term Goal #1: Upon recommendation of the Pathway Committee, develop a pathway priority list.
- Short Term Goal #2: Identify potential funding opportunities during the budget process such as grants and/or use of reserves.

Economic Assumptions and Millage Rates

The Township's FY 2023 budget plan reduces the total millage rate from 8.6118 mills to 8.3113 mills as detailed below:

CHARTER TOWNSHIP OF NORTHVILLE - TAXABLE VALUE, MILLAGE RATE AND PROPERTY TAX REVENUE PROJECTIONS

Tax Year Fiscal Year	Actual	Estimated	BUDGET	PROJECTED			Expiration Date
	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	
Taxable Value	\$ 2,341,269,879	\$ 2,406,447,471	\$ 2,526,219,174	\$ 2,614,636,845	\$ 2,706,149,135	\$ 2,800,864,354	
Less: Seven Mile Brownfield captured taxable value	(24,760,960)	(26,984,724)	(28,542,109)	(28,970,241)	(29,404,794)	(29,845,866)	
Less: Five Mile Revolving Fund captured taxable value	(24,606,218)	(32,579,441)	(45,311,107)	(45,990,774)	(46,680,635)	(47,380,845)	
Less: MITC Redevelopment Authority captured taxable value	(1,166,897)	(1,187,240)	(1,201,343)	(1,219,363)	(1,237,654)	(1,256,218)	
Less: Allowance for tax tribunals	-	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	
Adjusted Taxable Value	\$ 2,290,735,804	\$ 2,344,196,066	\$ 2,449,664,615	\$ 2,536,956,468	\$ 2,627,326,052	\$ 2,720,881,425	
PA 86 of 2014, taxable value to determine debt millage (Personal Property Exemption Loss)	\$ 2,346,341,829	\$ 2,410,920,171	\$ 2,532,684,674	\$ 2,621,328,638	\$ 2,713,075,140	\$ 2,808,032,770	
Millage Rate							
General	0.6525	0.6515	0.6513	0.6513	0.6513	0.6513	
General Voted Millage	0.1123	0.1174	0.1173	0.1173	0.1173	0.1173	2026
Public Safety	5.9847	6.4379	6.4366	6.4366	6.4366	6.4366	2026
Shared Services	0.7250	0.7563	0.7561	0.7561	0.7561	0.7561	2026
Total Operating Millage	7.4745	7.9631	7.9613	7.9613	7.9613	7.9613	
Seven Mile Property Debt Retirement	1.1487	0.6487	0.3500	0.3500	0.4527	0.4511	2029
Total Debt Millage	1.1487	0.6487	0.3500	0.3500	0.4527	0.4511	
Total Township Millage Rate	8.6232	8.6118	8.3113	8.3113	8.4140	8.4124	
Taxes							
General Fund	\$ 1,495,000	\$ 1,527,000	\$ 1,595,000	\$ 1,652,000	\$ 1,711,000	\$ 1,772,000	
General Fund Voted Millage	257,000	275,000	287,000	298,000	308,000	319,000	
Police Safety Fund	13,709,000	15,092,000	15,768,000	16,329,000	16,911,000	17,513,000	
Shared Services	1,661,000	1,773,000	1,852,000	1,918,000	1,987,000	2,057,000	
Seven Mile Property Debt Retirement	2,695,000	1,564,000	886,000	917,000	1,228,000	1,267,000	
Total property tax revenue	\$ 19,817,000	\$ 20,231,000	\$ 20,388,000	\$ 21,114,000	\$ 22,145,000	\$ 22,928,000	
% Change in taxable value from the prior year	10.45%	2.78%	4.98%	3.50%	3.50%	3.50%	

Since the end of the Great Recession, Northville Township's fiscal condition has continued to improve. Northville Township residents saw their property values rising as the second longest economic recovery in U.S. history, gained momentum during 2018. Northville Township's total state equalized value, which represents half of a property's market value has grown 54.9 percent since 2013. Michigan's property taxes, however, did not respond to post-recession market gains in property values as quickly due to constitutional tax limitations placed on property tax growth. After declining nearly 15% between 2007 and 2012, it has taken over a decade for taxable values in Northville Township to return to 2008 levels.

Public Safety Fund (multi-year budget)

Beginning in 2023, the Public Safety Fund will begin to transfer reserves in excess of 20-30% of operating expenses into a *new* public safety capital fund. The purpose of this new accounting system is to provide greater transparency of both the operating and capital costs of the Public Safety departments. In fiscal year 2023, the Public Safety Fund will transfer approximately \$6.5 million into its capital fund.

In August 2020, voters approved a millage renewal and increase to fund public safety increasing the authorized millage from 6.2500 to 6.4470. For fiscal year 2023, the Public Safety authorized millage rate has been reduced by the Headlee tax formula from 6.4379 mills to 6.4366 mills. This represents a loss of 0.0013 mills, which has resulted in a **cumulative loss of \$1.4 million since 2014 in property tax revenue dedicated to fund Public Safety operations because of the Headlee rollback**. To maintain current service levels including personnel, operating and capital costs, future years assume a Public Safety millage rate of 6.4366 mills beginning in FY 2024.

Charter Township of Northville
Multi-Year Budget Analysis 2021-26
Public Safety Fund

DESCRIPTION	REVENUE					
	Actual 2021	Estimated 2022	Budget 2023	Projected		
				2024	2025	2026
Property Taxes	\$ 13,817,786	\$ 15,092,000	\$ 15,768,000	\$ 16,329,000	\$ 16,911,000	\$ 17,513,000
Licenses, Permits & Charges for Services	885,665	985,733	1,040,343	1,052,263	1,065,578	1,079,093
Federal Sources	383,265	385,300	82,000	10,000	10,000	10,000
State Sources	75,065	175,000	175,000	175,000	175,000	175,000
Fines & Forfeitures	4,550	24,600	24,600	24,600	24,600	24,600
Interest Income	12,289	30,000	-	-	-	-
Other Revenue	764,451	405,000	5,000	5,000	5,000	5,000
<i>Total revenue</i>	<u>\$ 15,943,071</u>	<u>\$ 17,097,633</u>	<u>\$ 17,094,943</u>	<u>\$ 17,595,863</u>	<u>\$ 18,191,178</u>	<u>\$ 18,806,693</u>
DESCRIPTION	APPROPRIATIONS					
	Actual 2021	Estimated 2022	Budget 2023	Projected		
				2024	2025	2026
<i>Police:</i>						
Personnel Services	\$ 7,367,667	\$ 7,332,810	\$ 7,971,204	\$ 8,376,394	\$ 8,779,608	\$ 9,202,706
Supplies	417,707	342,660	340,860	314,430	313,820	317,560
Other Services and Charges	795,299	1,069,842	1,061,826	976,676	991,126	1,006,801
Capital Outlay	272,355	230,000	-	-	-	-
<i>Total police expenditures</i>	<u>\$ 8,853,028</u>	<u>\$ 8,975,312</u>	<u>\$ 9,373,890</u>	<u>\$ 9,667,500</u>	<u>\$ 10,084,554</u>	<u>\$ 10,527,067</u>
<i>Fire:</i>						
Personnel Services	\$ 4,858,881	\$ 5,610,165	\$ 6,383,966	\$ 6,362,889	\$ 6,833,006	\$ 7,116,436
Supplies	202,210	422,950	432,700	415,600	418,600	419,600
Other Services and Charges	360,583	680,523	733,750	676,000	670,500	681,975
Capital Outlay	309,502	917,422	-	-	-	-
<i>Total fire expenditures</i>	<u>\$ 5,731,176</u>	<u>\$ 7,631,060</u>	<u>\$ 7,550,416</u>	<u>\$ 7,454,489</u>	<u>\$ 7,922,106</u>	<u>\$ 8,218,011</u>
Transfer out to public safety capital project fund	\$ -	\$ -	\$ 6,533,785	\$ 1,423,461	\$ 434,337	\$ 7,584
<i>Total public safety expenditures</i>	<u>\$ 14,584,204</u>	<u>\$ 16,606,372</u>	<u>\$ 23,458,091</u>	<u>\$ 18,545,450</u>	<u>\$ 18,440,997</u>	<u>\$ 18,752,662</u>

Public Safety Fund (multi-year budget, continued)

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Public Safety Fund - Fund Balance Summary						
Fund balance, beginning	\$ 9,321,342	\$ 10,680,209	\$ 11,171,470	\$ 4,808,322	\$ 3,858,735	\$ 3,608,916
Operating Revenue	15,943,071	17,097,633	17,094,943	17,595,863	18,191,178	18,806,693
Operating Expenditures	(14,584,204)	(16,606,372)	(16,924,306)	(17,121,989)	(18,006,660)	(18,745,078)
Operating revenues over/(under) expenditures	1,358,867	491,261	170,637	473,874	184,518	61,615
Transfers Out	-	-	(6,533,785)	(1,423,461)	(434,337)	(7,584)
Estimated Ending Fund Balance	\$ 10,680,209	\$ 11,171,470	\$ 4,808,322	\$ 3,858,735	\$ 3,608,916	\$ 3,662,947
Fund Balance Ending (reserve 16.7% of current expenditures)			\$3,917,500	\$3,097,090	\$3,079,650	\$3,131,690
Funds in excess/or (shortfall) of 16.7% reserve			\$ 890,822	\$ 761,645	\$ 529,266	\$ 531,257

General Fund (multi-year budget)

The multi-year budget plan maintains General Fund reserves within the Government Finance Officers Association, recommended minimum levels of 16.7% of budgeted expenditures.

Charter Township of Northville
Multi-Year Budget Analysis 2021-26
GENERAL FUND - Revenue

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
TAXES						
Property Taxes	\$ 1,805,921	\$ 1,802,000	\$ 1,882,000	\$ 1,950,000	\$ 2,019,000	\$ 2,091,000
Property Tax Administration Fee	341,162	-	-	-	-	-
Penalty and Interest	30,106	20,000	20,000	20,000	20,000	20,000
Taxes	<u>\$ 2,177,189</u>	<u>\$ 1,822,000</u>	<u>\$ 1,902,000</u>	<u>\$ 1,970,000</u>	<u>\$ 2,039,000</u>	<u>\$ 2,111,000</u>
LICENSES, PERMITS & CHARGES FOR SERVICES						
Mechanical Permits	\$ 130,655	\$ 100,000	\$ 95,000	\$ 90,000	\$ 90,000	\$ 90,000
Building Permits	1,214,325	700,000	600,000	600,000	500,000	500,000
Electrical Permits	164,260	80,000	80,000	70,000	70,000	60,000
Plumbing Permits	112,308	70,000	70,000	60,000	55,000	50,000
Dog Licenses	4,881	5,000	5,000	5,000	5,000	5,000
ZBA fees	3,100	4,000	500	500	500	500
Planning Fees	29,250	25,000	10,000	10,000	10,000	10,000
Engineering Plan Review	48,350	15,000	5,000	5,000	5,000	5,000
Administrative Reimbursement	26,678	15,000	10,000	8,000	8,000	8,000
Duplicating/Reports	6	-	-	-	-	-
Election revenue	34,280	-	150,000	-	150,000	-
Business License Fees	900	-	-	-	-	-
Public Utility	528,379	530,000	530,000	530,000	530,000	530,000
Licenses, Permits & Charges for Services	<u>\$ 2,297,372</u>	<u>\$ 1,544,000</u>	<u>\$ 1,555,500</u>	<u>\$ 1,378,500</u>	<u>\$ 1,423,500</u>	<u>\$ 1,258,500</u>
FEDERAL SOURCES						
Federal grants	<u>\$ 2,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
STATE SOURCES						
State Revenue Sharing	<u>\$ 3,038,338</u>	<u>\$ 3,406,000</u>	<u>\$ 3,106,000</u>	<u>\$ 3,006,000</u>	<u>\$ 3,006,000</u>	<u>\$ 3,006,000</u>
OTHER REVENUE						
Special Assessment Collections	\$ 15,832	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Grant Revenue	-	-	-	-	-	-
Miscellaneous Revenue	542,351	662,461	650,000	650,000	430,000	210,000
Other Revenue	<u>\$ 558,183</u>	<u>\$ 677,461</u>	<u>\$ 665,000</u>	<u>\$ 665,000</u>	<u>\$ 445,000</u>	<u>\$ 225,000</u>
INTEREST INCOME						
Interest Income	<u>\$ 2,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 8,075,942</u>	<u>\$ 7,449,461</u>	<u>\$ 7,228,500</u>	<u>\$ 7,019,500</u>	<u>\$ 6,913,500</u>	<u>\$ 6,600,500</u>

General Fund (multi-year budget continued)

Charter Township of Northville
Multi-Year Budget Analysis 2021-26
GENERAL FUND - Appropriations

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
TRUSTEE						
Personnel Services	\$ 49,059	\$ 47,460	\$ 47,444	\$ 47,444	\$ 47,444	\$ 47,444
	\$ 49,059	\$ 47,460	\$ 47,444	\$ 47,444	\$ 47,444	\$ 47,444
EXECUTIVE						
Personnel Services	\$ 555,027	\$ 546,291	\$ 545,147	\$ 562,617	\$ 574,988	\$ 586,223
Supplies	6,572	6,500	7,500	7,500	7,500	7,500
Other Services and Charges	373,326	482,558	548,989	543,387	549,724	556,108
	\$ 934,925	\$ 1,035,349	\$ 1,101,636	\$ 1,113,504	\$ 1,132,212	\$ 1,149,831
FINANCE AND BUDGET						
Personnel Services	\$ 497,311	\$ 587,895	\$ 614,294	\$ 636,625	\$ 659,967	\$ 683,158
Supplies	10,767	12,175	13,220	13,990	14,790	15,525
Other Services and Charges	50,084	100,350	114,745	113,585	104,560	120,755
	\$ 558,162	\$ 700,420	\$ 742,259	\$ 764,200	\$ 779,317	\$ 819,438
TOWNSHIP CLERK'S OFFICE						
Personnel Services	\$ 261,114	\$ 278,481	\$ 274,751	\$ 290,389	\$ 303,558	\$ 318,705
Supplies	1,168	5,100	5,900	6,200	6,400	6,700
Other Services and Charges	15,540	40,625	47,350	44,000	57,500	48,800
	\$ 277,822	\$ 324,206	\$ 328,001	\$ 340,589	\$ 367,458	\$ 374,205
INFORMATION TECHNOLOGY & COMMUNICATIONS						
Personnel Services	\$ 292,078	\$ 386,266	\$ 572,763	\$ 595,903	\$ 616,952	\$ 636,543
Supplies	351	1,000	3,700	3,700	3,700	3,700
Other Services and Charges	156,046	145,530	162,500	136,800	144,100	126,800
	\$ 448,475	\$ 532,796	\$ 738,963	\$ 736,403	\$ 764,752	\$ 767,043
TREASURER						
Personnel Services	\$ 27,016	\$ 26,966	\$ 26,956	\$ 26,956	\$ 26,956	\$ 26,956
Supplies	11,091	13,650	15,645	16,450	17,370	18,255
Other Services and Charges	5,773	12,350	12,910	13,365	13,770	14,355
	\$ 43,880	\$ 52,966	\$ 55,511	\$ 56,771	\$ 58,096	\$ 59,566
ASSESSING						
Supplies	\$ 4,576	\$ 5,453	\$ 5,480	\$ 5,685	\$ 5,890	\$ 6,095
Other Services and Charges	402,898	384,300	407,650	422,225	442,600	463,050
	\$ 407,474	\$ 389,753	\$ 413,130	\$ 427,910	\$ 448,490	\$ 469,145
ELECTIONS						
Personnel Services	\$ 83,415	\$ 261,608	\$ 221,645	\$ 416,243	\$ 244,470	\$ 342,771
Supplies	9,221	57,100	23,000	70,500	23,000	46,500
Other Services and Charges	475	47,950	52,500	63,400	41,350	39,800
Capital Outlay	53,284	-	-	-	-	-
	\$ 146,395	\$ 366,658	\$ 297,145	\$ 550,143	\$ 308,820	\$ 429,071
FACILITY OPERATIONS						
Personnel Services	\$ 312,847	\$ 358,922	\$ 380,447	\$ 394,243	\$ 413,297	\$ 430,857
Supplies	18,617	24,000	21,500	21,500	21,500	21,500
Other Services and Charges	123,033	281,647	241,750	234,550	233,250	234,350
Capital Outlay	-	15,147	-	-	-	-
	\$ 454,497	\$ 679,716	\$ 643,697	\$ 650,293	\$ 668,047	\$ 686,707
HUMAN RESOURCES						
Personnel Services	\$ 220,904	\$ 231,497	\$ 264,198	\$ 274,308	\$ 284,851	\$ 294,808
Supplies	500	500	500	520	540	560
Other Services and Charges	7,444	36,287	54,600	51,950	54,600	57,250
	\$ 228,848	\$ 268,284	\$ 319,298	\$ 326,778	\$ 339,991	\$ 352,618
BUILDING DEPARTMENT						
Personnel Services	\$ 318,544	\$ 293,534	\$ 303,762	\$ 361,355	\$ 171,879	\$ 176,135
Supplies	3,888	6,400	8,000	8,000	8,000	8,000
Other Services and Charges	129,867	135,900	127,650	137,100	138,200	138,700
	\$ 452,299	\$ 435,834	\$ 439,412	\$ 506,455	\$ 318,079	\$ 322,835
PLANNING DEPARTMENT						
Personnel Services	\$ 163,637	\$ 246,591	\$ 271,226	\$ 275,367	\$ 284,970	\$ 294,336
Supplies	-	500	500	500	500	500
Other Services and Charges	10,532	128,075	57,500	33,035	33,525	34,025
	\$ 174,169	\$ 375,166	\$ 329,226	\$ 308,902	\$ 318,995	\$ 328,861
TRANSFERS OUT						
Debt Service Funds	\$ 790,150	\$ 754,150	\$ 1,092,970	\$ 1,095,900	\$ 1,095,300	\$ 1,093,900
Capital Projects Fund	330,000	1,000,000	1,330,000	1,330,000	1,080,000	1,080,000
	\$ 1,120,150	\$ 1,754,150	\$ 2,422,970	\$ 2,425,900	\$ 2,175,300	\$ 2,173,900
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 5,296,155	\$ 6,962,758	\$ 7,878,692	\$ 8,255,292	\$ 7,727,001	\$ 7,980,664

General Fund (multi-year budget continued)

Multi-Year Budget Analysis 2021-26 GENERAL FUND - Fund Balance

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
General Fund - Fund Balance Summary						
Fund balance, beginning	\$ 12,825,316	\$ 15,605,103	\$ 16,091,806	\$ 15,441,614	\$ 14,205,822	\$ 13,392,321
Operating Revenue	8,075,942	7,449,461	7,228,500	7,019,500	6,913,500	6,600,500
Operating Expenditures	(4,176,005)	(5,208,608)	(5,455,722)	(5,829,392)	(5,551,701)	(5,806,764)
Operating revenues over/(under) expenditures	3,899,937	2,240,853	1,772,778	1,190,108	1,361,799	793,736
Transfers Out	(1,120,150)	(1,754,150)	(2,422,970)	(2,425,900)	(2,175,300)	(2,173,900)
Estimated Ending Fund Balance	\$ 15,605,103	\$ 16,091,806	\$ 15,441,614	\$ 14,205,822	\$ 13,392,321	\$ 12,012,157
Total Fund balance as a percentage of total annual expenditures	294.6%	231.1%	196.0%	172.1%	173.3%	150.5%
Fund Balance Ending (reserve 16.7% of current expenditures)			\$ 1,315,742	\$ 1,378,634	\$ 1,290,409	\$ 1,332,771
Funds in excess/or (shortfall) of 16.7% reserve			\$ 14,125,872	\$ 12,827,188	\$ 12,101,912	\$ 10,679,386

General Fund – Funding of Capital Outlay and Non-Recurring Expenditures

Facility Replacement Reserve Funding

Funding for a 20-year facility capital replacement reserve was initiated in 2015 based on the results of a capital needs assessment, which was completed for Township Hall, Police, Fire and the Department of Public Services facilities. The assessment was conducted to support the need to create building reserves to ensure that funds have been provided for the inevitable need to reinvest in Township's facilities.

The needs assessment assumes future capital actions are based on useful life expectations and continued effective maintenance and physical management of each facility. It is recommended to continue funding annual reserve contributions of \$330,000 from the General Fund.

	2022	2023	2024	2025	2026
Reserve Balances					
Starting Reserves	\$ 1,400,000	\$ 1,165,000	\$ 1,430,000	\$ 1,725,000	\$ 1,772,000
Annual Funding	330,000	330,000	330,000	330,000	330,000
Total Capital Cost	(565,000)	(65,000)	(35,000)	(283,000)	(222,000)
Reserve Balances	<u>\$ 1,165,000</u>	<u>\$ 1,430,000</u>	<u>\$ 1,725,000</u>	<u>\$ 1,772,000</u>	<u>\$ 1,880,000</u>

Additional Capital Outlay Funding

Beginning in FY 2022, the Township began to transfer reserves in excess of 150% of operating costs into its capital projects fund. The purpose of these transfers is to continue to build reserves within its capital projects fund for future capital and infrastructure improvements, as identified within the six-year capital improvement plan.

Capital renewal and replacement is defined as a systematic management process to plan and budget for known cyclic repair and replacement requirements that extend the life and retain usable condition of facilities and systems and are not normally contained in the annual operating budget. By planning and systematically saving for future capital needs, the Township can help mitigate the financial impact of major, nonrecurring expenditures on future budgets.

Major Maintenance and Capital Renewal and Replacement Strategy

The key components of a major maintenance and capital renewal and replacement program are as follows:

- Funding maintenance and repairs at adequate levels to avoid accumulation of backlogs.
- Conducting facilities audits and assessments of conditions.
- Prioritizing critical deferred maintenance needs.
- Adjusting operating and capital budgeting practices to emphasize maintenance and capital renewal.

Special Revenue Funds (multi-year budget)

Northville Parks and Recreation Commission is a shared service provided through an agreement between the City of Northville and the Charter Township of Northville.

Charter Township of Northville Multi-Year Budget Analysis 2021-26 Shared Services Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Property Taxes	\$ 1,673,894	\$ 1,785,000	\$ 1,852,000	\$ 1,918,000	\$ 1,987,000	\$ 2,057,000
Federal sources	-	-	202,500	-	-	-
Other Revenue	140,688	82,427	456,000	6,000	6,000	6,000
Interest Income	95	2,000	-	-	-	-
Total revenue	\$ 1,814,677	\$ 1,869,427	\$ 2,510,500	\$ 1,924,000	\$ 1,993,000	\$ 2,063,000
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Recreation and senior programs	\$ 1,011,230	\$ 1,011,228	\$ 1,042,539	\$ 1,071,209	\$ 1,100,667	\$ 1,130,935
Youth assistance	94,530	94,530	97,391	100,069	102,821	105,648
Park improvements	323,120	425,298	1,341,000	518,000	558,000	568,000
Total expenditures	\$ 1,428,880	\$ 1,531,056	\$ 2,480,930	\$ 1,689,278	\$ 1,761,488	\$ 1,804,583
Fund Balance, Beginning	\$ 846,467	\$ 1,232,264	\$ 1,570,635	\$ 1,600,205	\$ 1,834,927	\$ 2,066,439
Revenues over/(under) expenditures	385,797	338,371	29,570	234,722	231,512	258,417
Ending Fund Balance	\$ 1,232,264	\$ 1,570,635	\$ 1,600,205	\$ 1,834,927	\$ 2,066,439	\$ 2,324,856
Fund Balance Ending (minimum 16.7%)				282,109	294,168	301,365
<i>Funds in excess/or (shortfall) of reserve amount</i>				\$ 1,552,818	\$ 1,772,271	\$ 2,023,491

Fund Balance Analysis - Shared Services Fund:	
Fund Balance, January 1, 2022	\$ 1,232,264
Estimated 2022:	
Revenue	1,869,427
Expenditures	<u>(1,531,056)</u>
Revenues over/(under) expenditures	338,371
2023 Budget:	
Revenue	2,510,500
Expenditures	<u>(2,480,930)</u>
Revenues over/(under) expenditures	29,570
Projected Fund Balance, December 31, 2023	<u>\$ 1,600,205</u>

Special Revenue Funds (multi-year budget continued)

Northville Youth Network (NYN) was established in December 1986 as part of the Shared Services Agreement between the Charter Township of Northville and the City of Northville, with the cooperation of the Northville Public Schools.

Charter Township of Northville
Multi-Year Budget Analysis 2021-26
Youth Network Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Northville Township contributions	94,530	94,530	97,391	100,069	102,821	105,648
Northville City contributions	18,010	18,010	18,244	18,746	19,261	19,791
Federal Sources	-	20,000	-	-	-	-
Other Revenue	22,950	25,000	25,000	25,000	25,000	25,000
Total revenue	<u>\$ 135,490</u>	<u>\$ 157,540</u>	<u>\$ 140,635</u>	<u>\$ 143,815</u>	<u>\$ 147,082</u>	<u>\$ 150,439</u>
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Personnel Services	\$ 92,680	\$ 98,816	\$ 130,539	\$ 136,434	\$ 142,330	\$ 148,225
Supplies	882	650	700	750	800	850
Other Services & Charges	4,008	27,525	17,075	16,875	16,775	15,575
Program Expenditures	25,302	28,000	32,000	33,000	34,000	35,000
Total expenditures	<u>\$ 122,872</u>	<u>\$ 154,991</u>	<u>\$ 180,314</u>	<u>\$ 187,059</u>	<u>\$ 193,905</u>	<u>\$ 199,650</u>
Fund balance, unassigned beginning	\$ 207,301	\$ 219,919	\$ 222,468	\$ 182,789	\$ 139,545	\$ 92,722
Revenues over/(under) expenditures	12,618	2,549	(39,679)	(43,244)	(46,823)	(49,211)
Estimated Ending Fund Balance	<u>\$ 219,919</u>	<u>\$ 222,468</u>	<u>\$ 182,789</u>	<u>\$ 139,545</u>	<u>\$ 92,722</u>	<u>\$ 43,511</u>

Fund Balance Analysis - Youth Network Fund:	
Fund Balance, January 1, 2022	\$ 219,919
Estimated 2022:	
Revenue	157,540
Expenditures	<u>(154,991)</u>
Revenues over/(under) expenditures	2,549
2023 Budget:	
Revenue	140,635
Expenditures	<u>(180,314)</u>
Revenues over/(under) expenditures	<u>(39,679)</u>
Projected Fund Balance, December 31, 2023	<u>\$ 182,789</u>

Capital Projects Fund (multi-year budget)

The Tree Fund was established to provide for tree replacement within the Township. Proceeds will vary from year to year and come primarily from fees paid by developers where the Planning Commission finds it is not reasonable, practical and desirable to relocate or replace trees on site or at another location within the Township pursuant to the Northville Township Code of Ordinances.

Charter Township of Northville Multi-Year Budget Analysis 2021-2026

Tree Fund

DESCRIPTION	REVENUE						
	Actual 2021	Estimated 2022	Budget 2023	Projected			
				2024	2025	2026	
Other	\$ 78,750	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Interest income	27	500	-	-	-	-	-
Total revenue	\$ 78,777	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
DESCRIPTION	APPROPRIATIONS						
	Actual 2021	Estimated 2022	Budget 2023	Projected			
				2024	2025	2026	
Tree plantings and replacements	2,639	2,000	2,000	2,000	2,000	2,000	2,000
Total expenditures	\$ 2,639	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fund Balance, Beginning	\$ 421,752	\$ 497,890	\$ 498,390	\$ 498,390	\$ 498,390	\$ 498,390	\$ 498,390
Revenues over/(under) expenditures	76,138	500	-	-	-	-	-
Estimated Ending Fund Balance	\$ 497,890	\$ 498,390	\$ 498,390	\$ 498,390	\$ 498,390	\$ 498,390	\$ 498,390

Fund Balance Analysis - Tree Fund:	
Fund Balance, January 1, 2022	\$ 497,890
Estimated 2022:	
Revenue	2,500
Expenditures	(2,000)
Revenues over/(under) expenditures	500
2023 Budget:	
Revenue	2,000
Expenditures	(2,000)
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2023	<u>\$ 498,390</u>

Capital Projects Fund (multi-year budget continued)

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction including maintenance to extend the useful life of capital or infrastructure improvements.

Charter Township of Northville Multi-Year Budget Analysis 2021-2026 Capital Projects Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Transfers in	\$ 330,000	\$ 1,000,000	\$ 1,330,000	\$ 1,330,000	\$ 1,080,000	\$ 1,080,000
Metro Act funds	27,697	28,000	25,000	25,000	25,000	25,000
Proceeds from sale of land	300,741	-	-	-	-	-
Special assessment collections	5,125	8,000	8,000	8,000	8,000	8,000
Interest on special assessments	1,474	2,000	2,000	2,000	2,000	2,000
Interest Income	739	25,000	-	-	-	-
Other	593,287	-	-	-	-	-
Total revenue	\$ 1,259,063	\$ 1,063,000	\$ 1,365,000	\$ 1,365,000	\$ 1,115,000	\$ 1,115,000
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Essential services building	\$ 41,006	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Facility replacement reserve	(106,288)	565,000	65,000	35,000	283,000	222,000
Gun range	5,863	5,000	-	-	423,000	-
MITC corridor	27,106	100,000	50,000	50,000	50,000	50,000
Neighborhood road improvement	-	-	-	-	-	-
Pathway construction	318	500,000	500,000	500,000	-	-
Seven mile demolition	166,897	150,000	50,000	50,000	50,000	50,000
Technology	-	123,000	90,000	-	-	-
Other	21,000	30,000	30,000	30,000	30,000	30,000
Transfer to essential services construction fund	-	-	2,000,000	-	-	-
Total expenditures	\$ 155,902	\$ 1,598,000	\$ 2,785,000	\$ 665,000	\$ 836,000	\$ 352,000
Fund balance, beginning, total	5,941,184	7,044,345	6,509,345	5,089,345	5,789,345	6,068,345
Revenues over/(under) expenditures	1,103,161	(535,000)	(1,420,000)	700,000	279,000	763,000
Estimated Ending Fund Balance	\$ 7,044,345	\$ 6,509,345	\$ 5,089,345	\$ 5,789,345	\$ 6,068,345	\$ 6,831,345

Fund Balance Analysis - Capital Projects Fund:	
Fund Balance, January 1, 2022	\$ 7,044,345
Estimated 2022:	
Revenue	1,063,000
Expenditures	(1,598,000)
Revenues over/(under) expenditures	(535,000)
2023 Budget:	
Revenue	1,365,000
Expenditures	(2,785,000)
Revenues over/(under) expenditures	(1,420,000)
Projected Fund Balance, December 31, 2023	<u>\$ 5,089,345</u>

Capital Projects Fund (multi-year budget continued)

The Public Safety Capital Projects Fund is a *NEW* fund in fiscal year 2023. This fund will account for the acquisition or construction of public safety capital, including maintenance to extend the useful life or infrastructure improvements. Funds will be transferred annually from the Public Safety Fund at the discretion of management and the Board of Trustees. The funds within the Public Safety Capital Projects Fund remain restricted for public safety use only.

Charter Township of Northville
Multi-Year Budget Analysis 2021-2026
Public Safety Capital Projects Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Transfers in from public safety operating fund	\$ -	\$ -	\$ 6,533,785	\$ 1,423,461	\$ 434,337	\$ 7,584
Federal sources	-	-	70,000	70,000	70,000	70,000
Other	-	-	400,000	400,000	200,000	-
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,003,785</u>	<u>\$ 1,893,461</u>	<u>\$ 704,337</u>	<u>\$ 77,584</u>
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Police						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,263,054	\$ -
Vehicles	-	-	240,000	240,000	240,000	240,000
Total police capital outlay	-	-	240,000	240,000	1,503,054	240,000
Fire						
Building improvements	-	-	52,000	168,000	107,852	171,250
Equipment	-	-	68,000	70,000	700,000	570,000
Vehicles and apparatus	-	-	51,000	-	1,817,800	61,000
Total fire capital outlay	-	-	171,000	238,000	2,625,652	802,250
Total capital outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,000</u>	<u>\$ 478,000</u>	<u>\$ 4,128,706</u>	<u>\$ 1,042,250</u>
Fund balance, beginning, total	-	-	-	6,592,785	8,008,246	4,583,877
Revenues over/(under) expenditures	-	-	6,592,785	1,415,461	(3,424,369)	(964,666)
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,592,785</u>	<u>\$ 8,008,246</u>	<u>\$ 4,583,877</u>	<u>\$ 3,619,211</u>

Fund Balance Analysis - Public Safety Capital Projects Fund:	
Fund Balance, January 1, 2022	\$ -
Estimated 2022:	
Revenue	-
Expenditures	-
Revenues over/(under) expenditures	-
2023 Budget:	
Revenue	7,003,785
Expenditures	(411,000)
Revenues over/(under) expenditures	<u>6,592,785</u>
Projected Fund Balance, December 31, 2023	<u>\$ 6,592,785</u>

Capital Projects Fund (multi-year budget continued)

The Essential Services Construction Fund is a *NEW* fund in fiscal year 2023. This fund will account for the construction of the essential services building. This includes construction of a new Public Safety headquarters, a second fire station, and a new Department of Public Works facility. The Township intends to issue bonds for this project in addition to utilizing funds from its American Rescue Plan Act and capital project reserves.

Charter Township of Northville
Multi-Year Budget Analysis 2021-2026
Essential Services Construction Fund

DESCRIPTION	REVENUE					
	Actual 2021	Estimated 2022	Budget 2023	Projected		
				2024	2025	2026
Transfer in from capital projects fund	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
Federal sources	-	-	3,000,000	-	-	-
Proceeds from issuance of bonds	-	-	15,000,000	-	-	-
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DESCRIPTION	APPROPRIATIONS					
	Actual 2021	Estimated 2022	Budget 2023	Projected		
				2024	2025	2026
Capital Outlay	-	-	10,000,000	10,000,000	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning, total	-	-	-	10,000,000	-	-
Revenues over/(under) expenditures	-	-	10,000,000	(10,000,000)	-	-
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund Balance Analysis - Essential Services Construction Fund:	
Fund Balance, January 1, 2022	\$ -
Estimated 2022:	
Revenue	-
Expenditures	-
Revenues over/(under) expenditures	-
2023 Budget:	
Revenue	20,000,000
Expenditures	(10,000,000)
Revenues over/(under) expenditures	<u>10,000,000</u>
Projected Fund Balance, December 31, 2023	<u>\$ 10,000,000</u>

Debt Service Funds (multi-year budget)

The purpose of a debt service fund is to account for the accumulation of resources for the payment of interest as well as the principal on debt instruments that have been issued by the Township.

2009 GENERAL OBLIGATION UNLIMITED TAX - SEVEN MILE PROPERTY PURCHASE

(Build America Bonds)

REVENUE

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Current property taxes	\$2,709,049	\$1,572,000	\$886,000	\$917,000	\$1,228,000	\$1,267,000
State sources	9,000	9,000	9,000	9,000	9,000	9,000
Interest Income	182	6,000	-	-	-	-
Total revenue	<u>\$2,718,231</u>	<u>\$1,587,000</u>	<u>\$895,000</u>	<u>\$926,000</u>	<u>\$1,237,000</u>	<u>\$1,276,000</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Principal	\$1,085,000	\$1,160,000	\$1,230,000	\$1,300,000	\$1,370,000	\$1,470,000
Interest expense	504,562	458,943	410,379	357,176	299,239	237,612
Paying agent fees	1,100	1,100	1,100	1,100	1,100	1,100
Total expenditures	<u>\$1,590,662</u>	<u>\$1,620,043</u>	<u>\$1,641,479</u>	<u>\$1,658,276</u>	<u>\$1,670,339</u>	<u>\$1,708,712</u>

2023 CAPITAL IMPROVEMENT BOND - ESSENTIAL SERVICES BUILDING

REVENUE

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Transfers in	\$ -	\$ -	\$301,000	\$1,095,900	\$1,095,300	\$1,093,900
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$301,000</u>	<u>\$1,095,900</u>	<u>\$1,095,300</u>	<u>\$1,093,900</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Principal	\$ -	\$ -	\$ -	\$505,000	\$525,000	\$545,000
Interest expense	-	-	300,000	589,900	569,300	547,900
Paying agent fees	-	-	1,000	1,000	1,000	1,000
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$301,000</u>	<u>\$1,095,900</u>	<u>\$1,095,300</u>	<u>\$1,093,900</u>

Debt Service Funds (multi-year budget continued)

2012 REFUNDING BONDS - BUILDING AUTHORITY REVENUE

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Transfers in	\$ 1,053,540	\$ 1,005,550	\$ 1,055,950	\$ -	\$ -	\$ -
Total revenue	<u>\$ 1,053,540</u>	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Principal	\$ 955,000	\$ 945,000	\$ 1,035,000	\$ -	\$ -	\$ -
Interest expense	98,300	60,300	20,700	-	-	-
Paying agent fees	250	250	250	-	-	-
Total expenditures	<u>\$ 1,053,550</u>	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2009 SPECIAL ASSESSMENT LIMITED TAX BONDS

REVENUE

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Special assessment collections	\$ 19,351	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest on special assessments	3,704	4,000	4,000	4,000	-	-
Transfers in	-	-	-	-	-	-
Total revenue	<u>\$ 23,055</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2021	2022	2023	2024	2025	2026
Principal	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
Interest expense	7,482	5,344	3,207	1,069	-	-
Paying agent fees	750	750	750	750	-	-
Total expenditures	<u>\$ 53,232</u>	<u>\$ 51,094</u>	<u>\$ 48,957</u>	<u>\$ 46,819</u>	<u>\$ -</u>	<u>\$ -</u>

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Department of Public Safety

The Northville Township Department of Public Safety is a full service police and fire department, which is headed by Director Todd L. Mutchler. Director Mutchler was appointed to develop policy and systems through management, accreditation and accountability. Director Mutchler's command staff consists of Deputy Director of Fire Services Brent Siegel and Deputy Director of Police Services Scott Hilden.

Northville Township Police Department is located at 41600 Six Mile Road, Northville, Michigan. It houses police patrol, detective bureau, code enforcement, communications center, lock-up facility, records bureau and administrative offices.

The Northville Township Fire Station is located at 45745 Six Mile Road, Northville, Michigan. The Department provides fire protection and Advanced Life Support (ALS) emergency medical treatment and transport for the community of Northville Township.

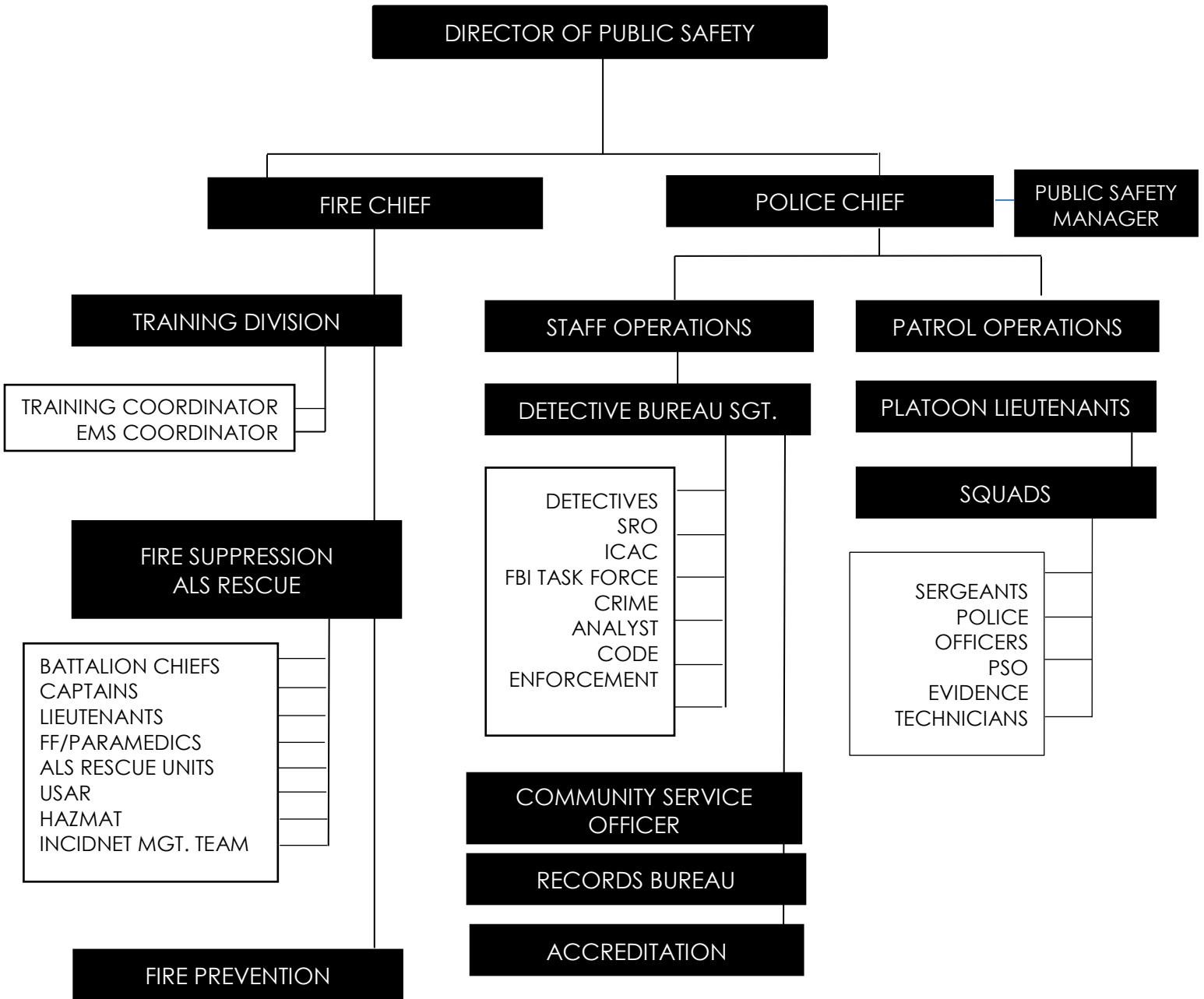




NORTHVILLE TOWNSHIP DEPARTMENT OF PUBLIC SAFETY



Organizational Chart



Northville Township Police Department

Mission Statement

We will provide safety and support to Northville Township while upholding individual rights and protections guaranteed by the Constitution.

We deliver exceptional police services through our commitment to best proactive standards, continuous improvement and partnerships, working for a safer community.

Values

- SERVICE
- TRUST
- RESPECT

Northville Township Police Department is staffed with 35 full-time Sworn Officers, 11 Reserve Officers, 10 Public Service Officers, a Code Enforcement Officer, a Records Clerk and a Communications System Coordinator/Crime Data Analyst. The Northville Township Police Department is committed to sustaining strategic consistency and reinvention recognizing that one cannot solve today's problems with yesterday's solutions. Our residents expect and deserve fiscally sound practices in our delivery of law enforcement services, thus standards and best practices have been implemented in order to achieve our Department's Mission, Vision and Values while "Working for a Safer Community."

- **CompStat** – CompStat, short for computer crime statistics, ensures organizational outputs are aligned with the greater mission of Northville Township. Through our CompStat process, Supervisors and Managers are held accountable for performance, ensuring efficient use of policing resources. With a focus on "Working for a Safer Community," one of our objectives is to proactively identify and respond to crimes occurring in the community. This is achieved through our Crime Data Analyst who identifies trends and works with our employees to create action plans to address crime in the community. By using crime and arrest data, as well as other relevant performance indicators, CompStat can drive police and fire action with surgical precision to maximize organizational efforts, forecast needs, and assess results with timely and accurate information supporting our goal of being a purpose driven, values led, performance-oriented Department of Public Safety.
- **School partnerships** – Northville Community Schools and the Charter Township of Northville formed a partnership during the 2017/18 school year to ensure a dedicated and National Association of School Resource Officers (NASRO) certified sworn police officer is assigned full time at

Northville High School during each school year. Through this partnership, the Police Department works closely with the school administration on safety planning and coordination on school safety concerns in compliance with state and federal laws governing student and school privacy. Northville Township Department of Public Safety hosts biannual meetings with Northville Public Schools to deliver new knowledge and information, and to promote open communication between the departments. NASRO certification provides officers training, which supports student development, school safety and education. The Northville Township Police Department partners with our community schools on programs related to cyber safety, vaping and behavioral health incidents. The Alert Lockdown Inform Counter Evacuate (ALICE) program is a progressive response to active shooters and active threats, which the Northville Township Police Department and the Northville Public Schools have partnered in to build a safer community.

2021 School Year Totals

Activity	2021 Count
Investigations Assigned	9
Referrals to Northville Youth Network	17
Petitions to Juvenile Court	6

- Nixle/Social Media – The Northville Township Police Department wants to ensure our residents are well informed and kept up to date with relevant information regarding crime and public safety issues in the community. These free on-line services can be easily accessed 24/7 through subscribing to Nixle and following Northville Township on Twitter, Facebook and Instagram.
- Community Engagement – Supporting our mission of “*Working for a Safer Community*,” creating partnerships within the community is a critical link to the community we serve. Our Community Service Officer (CSO) works closely with our residents and residential associations within our Township in support of crime prevention “best practices.” This ensures our residents are well informed about crime and crime trends in the community and the region. Community service programs initiated in 2021 and continued in 2022 included:

-
- "Action for Autism" - This program was developed to better provide resources for residents and officers alike when dealing with individuals on the autism spectrum.
 - "One Mind Campaign" - The International Association of Chiefs of Police (IACP) initiated this campaign to encourage agencies across the United States to adopt better practices as it relates to mental health and crisis response. Northville Township was the first to complete the pledge to work within the requirements of this program.
 - "First Responder Wellness Initiative" - Working with Hegira Health and C.O.P.E., this program was developed to better understand mental health for personnel and offer resources both from Hegira and Ulliance of Michigan.
 - "Mobile Crisis Stabilization Teams" - Grant funded, C.O.P.E. has Mobile Crisis Stabilization (MCS) Teams available to assist officers responding to behavioral health calls. They often include welfare checks for an individual with a new onset of behavioral health issues, those with chronic behavioral health issues, and those seeking or without access to assistance.
 - Accreditation – Northville Township was among the first accredited agencies in the state with the Michigan Association of Chiefs of Police. Accreditation is a progressive and time-proven way of helping law enforcement agencies calculate and improve their overall performances. The foundation of accreditation lies in the adoption of best practice standards containing a clear statement of professional objectives. Participating agencies conduct a thorough self-analysis to determine how existing operations can be adapted to meet these objectives. When the procedures are in place, a team of trained assessors verifies that applicable standards have been successfully implemented. In 2021, the Department completed accreditation with CALEA in both our Law Enforcement and Communications service. The Department also re-accredited through the Michigan Law Enforcement Accreditation Program (MLEAC). This is a significant accomplishment as our agency is now accredited through two separate accrediting entities, as well as meeting accreditation standards for our Communications (dispatch) team.
 - The opioid epidemic has wreaked havoc throughout the nation and it has affected Northville Township as well. In 2021, Northville Township experienced 11 incidents involving opioids/heroin overdose. In 2020 we had two overdose deaths. Fortunately, in 2021, we had zero. In keeping with our mission of "Working for a Safer Community," NTPD has collaborated

with Growth Works, which provides treatments for substance abuse challenges, to implement a police opioid Intervention initiative, with the goal of saving and transforming lives. With intentions to reduce fatal opioid overdose, in 2018, NTPD successfully completed mandatory training from the Detroit Wayne Mental Health to administer Naloxone. NTPD, along with Growth Works, offers help to opioid/heroin addicts by offering rehabilitation treatment programs at no cost. NTPD made five referrals to the program in 2021. It is important to note that the overwhelming majority of property crimes in Northville Township are motivated by drug addiction, so as a byproduct of this initiative there will be a reduction in property crime as well.

- The Northville Township Department of Public Safety uses our strategic plan as an organizational blueprint to set priorities, goals and resources; to focus our efforts toward a common goal; to assess our efforts; and adjust our direction based upon the changing environment and demographics in the community. Northville Township Department of Public Safety has adopted best practice standards with a focus on delivery of exceptional safety services to the community in a fiscally responsible manner.

The Northville Township Police Department is divided into two divisions; Staff Operations and Patrol Operations.

Staff Operations consists of the Records Bureau and Detective Bureau. Working closely with the Township's Clerk Office, our Records Bureau is responsible for the access, maintenance and retention of all digital and physical records associated with the Northville Township Department of Public Safety. This includes processing of requests in accordance with the Freedom of Information Act, judicial discovery orders and subpoenas, expungement requests, records check, pistol sales permits, solicitor permits, and tracking and reporting of crime data to Michigan Incident Crime Reporting (MICR).

The Detective Bureau is an investigative unit responsible for investigating criminal acts occurring within Northville Township. In 2021, the unit was assigned approximately 507 investigations ranging from property crimes to crimes against persons involving violence. Within the Detective Bureau, based on criminals using technology as a tool to commit crimes, the Northville Township Police Department is pursuing Certified Forensic Computer Examiner (CFCE) training. Once certified, this detective will specialize in digital forensics and investigations involving technology. There are a limited number of investigators in the state of Michigan who hold a CFCE certification, and less than 2,500 individuals worldwide. This detective will also be a member of a specialized task force that focuses on the abuse and exploitation of children through the internet. The Internet Crimes against Children's Task Force is comprised of local, state and federal investigators. The Northville Township Police Department also collaborates with the Office of the

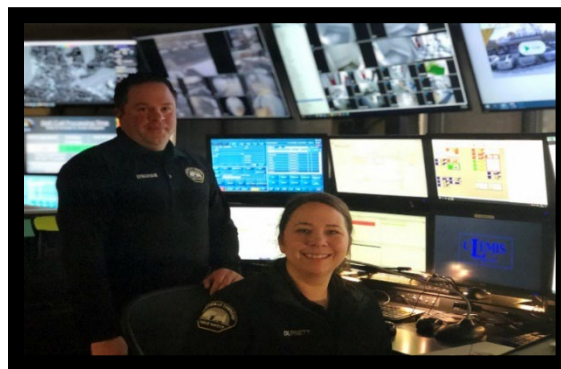
Michigan Attorney General to provide training regarding cyber safety and cyber bullying.

Recognizing that criminals cross geographical boundaries, the Department believes in strong regional partnerships in the investigative community. This includes membership in the Western Wayne Detective group, the FBI Violent Crime Task Force, and Detroit Metropolitan Identity Theft and Financial Crimes Task Force (DMITF). The mission of the DMITF is to identify and target for prosecution criminal enterprise groups and individuals responsible for identity theft, financial institution fraud, credit card fraud, mortgage fraud and other complex financial crimes where there is or may be a federal investigative interest. The Violent Crime Task Force is operated by the FBI, with officers from the metropolitan Detroit area, including Northville Township. The task force is responsible for assisting communities and the region when violent or significant investigations occur in a community.

Patrol Operations includes our Dispatch Center, a full service 24/7 communications center. Our team of dispatchers provide service to residents of both Northville City and Northville Township as the telecommunications center for all emergency operations within these communities. The National Emergency Number Association (NENA), an association dedicated to 9-1-1 emergency dispatch policy, technology and operations who establish industry standards for training and certification, identifies a "good" dispatch center as one that answers emergency calls (9-1-1) in less than 10 seconds. Our dispatchers are answering all calls, on average, in less than 5 seconds.

Category	2016	2017	2018	2019	2020	2021
911 Calls Received	10,594	10,886	10,674	11,813	12,839	11,718
Business Calls Received	39,344	36,665	34,364	31,102	31,217	25,830
Total	49,938	47,551	45,038	42,915	44,056	37,548

Northville Township Community Dispatch – Calls Received



The patrol division is comprised of uniformed officers whose primary focus is assisting our residents through high visibility, proactive patrols in the community aimed at crime prevention and reduction. Our patrol division offers our residents Vacation House Checks; checking on residences while owners are away. The information they provide will assist us in contacting the homeowner or the person of their choice in the event of an emergency. Vacation House Checks are another example of the Northville Township Police Department's commitment to "Working for a Safer Community." House checks provide a valuable deterrence to crime at unoccupied residences. The checks are conducted by an easily identified uniformed officer with a fully marked patrol car.

Bicycle patrol officers support our patrol efforts by patrolling Northville Township residential areas, business districts, Edward Hines Park and Maybury State Park. This unit has three mountain bicycles specially designed for police work.

The unit consists of officers trained by the International Police Mountain Bike Association and are on patrol when staffing permits. The bicycle patrol unit provides valuable contributions to the Northville community by participating in bike safety presentations, a cooperative effort with other community organizations to reduce incidents of bicycle accidents and injury. Most notable, the bicycle unit officers assist with Safety Town, a safety education program geared towards pre-kindergarten children. The effort focuses on early safety training for children to make them more safety conscious.

Honor Guard is comprised of sworn officers representing all divisions of the Department. Honor Guard members perform at various events to enhance the professional image of the Northville Township Department of Public Safety. Members shall bestow honor and pay respect to fallen officers and their families giving ceremonial tribute to those that have made the ultimate sacrifice to the community.



Commitment to Training and Education

2021 was the first full year after the creation of the Professional Standards & Training Officer. This role evaluates agency processes, practices and training to ensure they align with the law and recognized external best practices. In 2021, the organization provided 6,678 hours of professional development to its staff.

Seventy percent of the Police Department's officers hold a bachelor's degree or higher. Six members of our Command Staff have attended Eastern Michigan University's Staff and Command School; one member attended Michigan State University's Staff and Command School. Six members attended New Chief's School endorsed by Michigan Association of Chiefs of Police. Two members have attended the FBI National Academy.

Professional Affiliations

Members of the Northville Township Police Department actively participate in professional associations local, regional, and statewide. Membership in the organizations allow Northville Township to impact and influence legislation, policy standards and training for Law Enforcement in the area. These organizations include Michigan Association of Chiefs of Police Legislative Committee, Wayne County Regional Police Academy, Eastern Michigan University Staff and Command Advisory Board, Southeastern Michigan Association of Chiefs of Police, Wayne County Association of Chiefs of Police, Western Wayne County Association of Chiefs of Police, and Law Enforcement Records Management Association.

The Northville Township Police Department dedicates ourselves to "Working for a Safer Community" for all residents and visitors through evolving police practices that cater to the needs and trends of the community while keeping in mind "one cannot solve today's problems with yesterday's solutions."

2022 Significant Accomplishments

- Completed year one of the four-year CALEA Law Enforcement and Communications re-assessment cycle
- Established the first year of the Embedded Behavioral Health Social Worker program in partnership with the police departments of Northville City and Plymouth City, and Northville Youth Network.
- Established the "Partners in Your Safety" police/community relations program with our community members.
- Minimized risk and reduced exposure to liability by establishing a relationship with police legal advisor who regularly conducts training on constitutional law and holistic policing concepts.

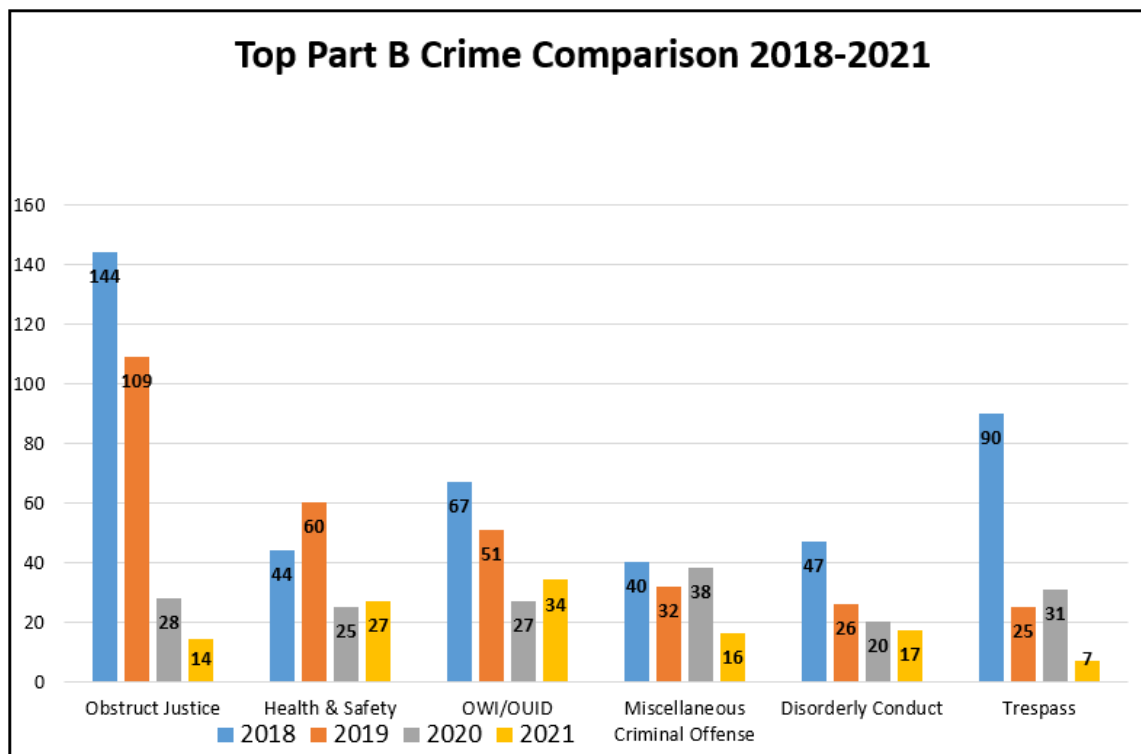
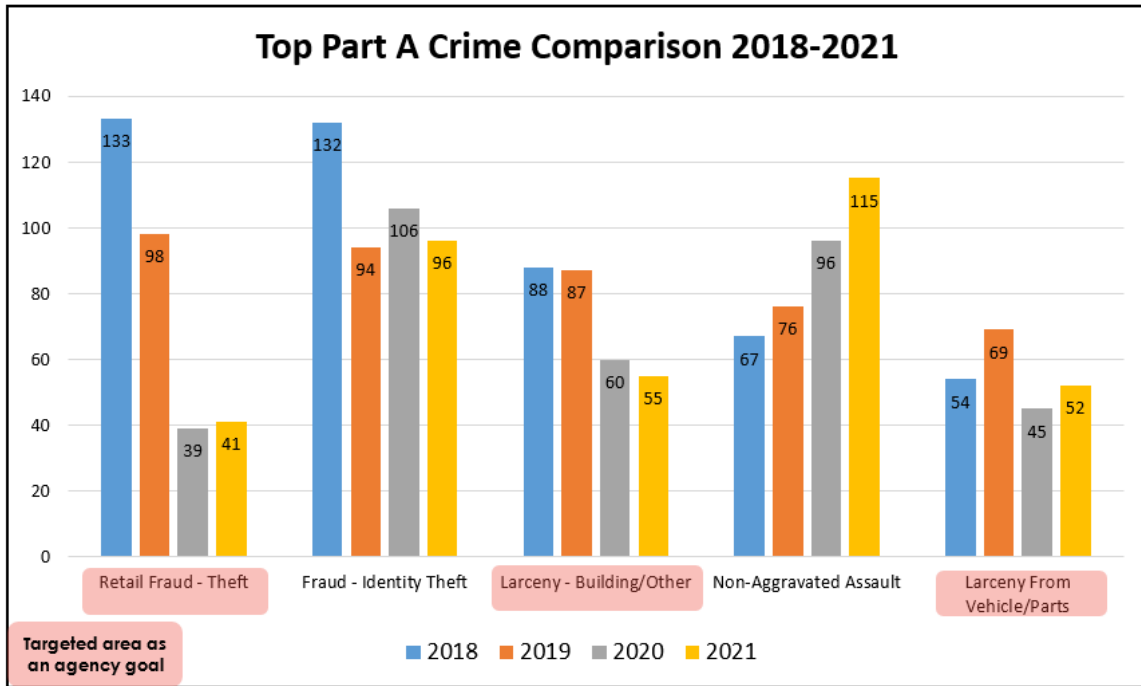
2023 Department Goals

- Further enhance police/community relations with the Northville School District.
- Conduct a large-scale tabletop exercise with community leaders/school administrators/fire and law enforcement partners/other stakeholders.
- Reduce overall crime within the Township.
- Fully staff both Police and Public Safety Officer positions through robust recruitment and marketing
- Implement a police support dog program to enhance community relations.

TOP PART A & B CRIME COMPARISON 2018-2021

YEAR	2018	2019	2020	2021	
PART A CRIMES	822	706	629	671	Up 6.68% over 2020
PART B CRIMES	494	355	193	162	Down 16.06% over 2020

*Crime data is not finalized by the state and federal government until the following year



Northville Township Fire Department

Mission Statement

The Northville Township Fire Department will provide the highest level of fire, rescue and emergency medical services to those who live, work and play within our community. We shall accomplish this through our organizational values of professionalism, public outreach and continuous improvement.

Fire Department Overview

The Northville Township Fire Department operates under the direction of Director of Public Safety Todd L. Mutchler and Fire Chief Brent Siegel. The Department is comprised of three Battalion Chiefs, three Captains, three Lieutenants, 18 Firefighter/Paramedics, a Training Coordinator, EMS Coordinator and a Fire Marshal.

Fire Department personnel are assigned to one of three 24-hour shifts. Each shift is staffed with nine career Firefighter/Paramedics. Every frontline vehicle is licensed and equipped to provide Advanced Life Support, the highest level of pre-hospital medical care. The Northville Township Fire Department responded to more than 3,100 incidents in 2021. Emergency incidents have increased 36% in the last 10 years and are expected to continue to increase for several more years.

In addition to emergency response, personnel conduct daily training sessions to ensure job specific skills are maintained. Emergency service demands are constantly changing and training and education is the foundation to preparedness. NTFD understands and values the importance of Community Risk Reduction (CRR). These services, formerly known as fire prevention or life safety initiatives include inspections, plan reviews, fire cause and origin investigations, public education and outreach, child safety seat inspections, and community first aid and CPR.

As an all-hazard emergency response department, we are responsible for far more than fire and emergency medical response. In 2021, the Department responded to 3,121 calls for service. The Department is fully trained and equipped to respond to the following incidents:

- Fire suppression
- Emergency medical services (EMS)
- Rescue
 - Motor vehicle accidents
 - Open water & ice water rescue
 - Hostile incident response (active shooter/rescue task force)
 - Technical rescue (High-angle, collapse, trench, rope, machine, etc.)
 - Hazardous materials mitigation and response

Fires and Hazardous Conditions

Although there have been major advancements in building codes and fire prevention codes, which has led to fewer fires in the United States, many people are surprised to learn that 25% of our emergency responses are still for structure fires, vehicle fires, grass fires, fire alarms or other hazardous conditions. In fact, fires today are significantly more dangerous for civilians and firefighters. In 2021, there were 2,265 home fire fatalities in the United States. We are proud to say that we did not have any fire fatalities in Northville Township in 2021. Firefighters are also more likely to be killed in the line of duty today than they were 50 years ago. The increased risk to civilians and firefighters is due to a combination of modern construction features and synthetic-based home furnishings.

Advanced Life Support (ALS)

Northville Township has been providing Advanced Life Support (ALS) since 2009. The program has continued to develop and is now recognized as a model organization throughout the state. Our ALS paramedics are a team of highly trained individuals who provide treatment and interventions beyond the scope of a basic EMT. Tasks performed include cardiac monitoring, intubation and administering several IV medications. In 2021, we responded to 2,312 medical emergencies and our paramedics transported 1,424 people to the hospital. The success of this program has led to saving numerous lives. The out-of-hospital cardiac arrest survival rate in Northville Township is nearly triple the state average.

Cardiac Arrest Survival

We pride ourselves on our cardiac arrest survival outcomes. A person who experiences cardiac arrest (specifically ventricular fibrillation (VFIB) arrests) in Northville Township has a survival rate that is three times greater than if that same VFIB cardiac arrest occurred elsewhere in the state or nation. Our Department has achieved this by implementing the best practices used across the world, including high-performance CPR. This involves performing chest compressions at the ideal depth/rate and minimizing interruptions in compressions which improves coronary perfusion pressures and maximize the flow of oxygenated blood.

We are constantly training and examining new methods. We focus on a holistic, layered approach to CPR and advanced cardiac life support (ACLS) that includes:

- Community CPR education
- 911 dispatch-guided CPR instructions
- CPR and AED provided by all police officers
- High-performance CPR
- Definitive interventions through advanced life support program
- Rapid ambulance transport for definitive cardiac care
- Post-incident reviews and continuous training

Western Wayne County Fire Department Mutual Aid Association

Northville Township is a member of the Western Wayne County Mutual Aid Association. This is a consortium of 21 departments in Western Wayne and Oakland counties. This consortium operates under the Inter-Local Agreement in conjunction with the Urban Cooperation Act of 1976. This agreement allows consortium members to provide reciprocal services to each other when requested. Mutual aid given/received in the form of staffing and/or equipment. Mutual aid is used when a department's resources are exhausted or when an incident requires technical resources that exceed an individual department's ability.

The Association runs two special operations teams, the Western Wayne Urban Search and Rescue (USAR) and the Western Wayne Hazardous Materials Response Team (WWHMRT). Chief Siegel is the Special Operations Oversight Chief responsible for both of these teams.

Western Wayne County Hazardous Materials Response Team (HMRT)

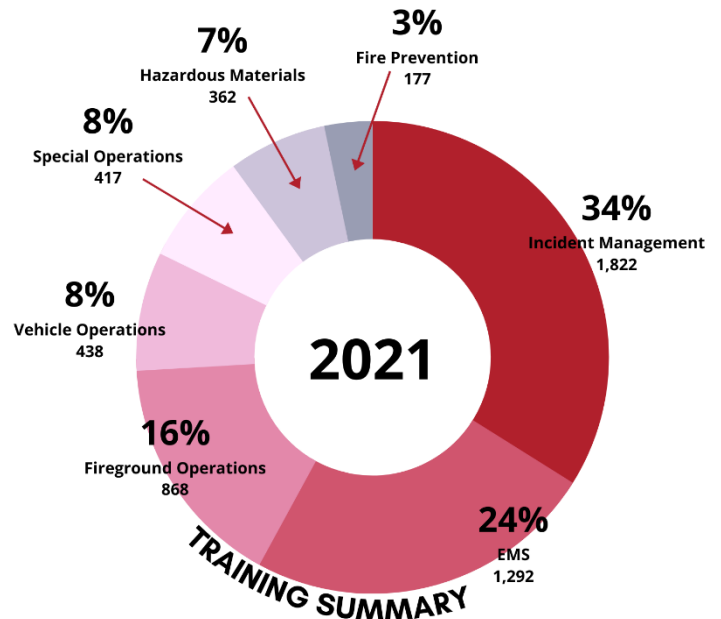
The Western Wayne County Hazardous Materials Response Team (WWHMRT) currently has 45 members. The WWHMRT has a response area that encompasses parts of three counties and protects more than 2.9 million residents. Northville Township Fire Department has three hazardous material technicians assigned to this team and two of them are team leaders. One of the team's HazMat trucks is stored at the Fire Station and is available to be deployed 24 hours a day.

Western Wayne County Urban Search and Rescue Team (USAR)

The Western Wayne County Urban Search and Rescue (USAR) team is comprised of members from departments throughout our mutual aid association. The USAR team is a specialized resource designed to operate on the scene of trench, confined space, high-angle, wide-area search and structural collapse incidents. Due to the complexity of their operations, specialized training is needed to prepare team members. Our Department currently has three members that have received this special training and function as members of the USAR team.

Training Summary

Our organizational value of continuous improvement illustrates our commitment to an on-going, never-ending cycle of preparedness and training. Preparedness both individually and collectively is critical to operational success. Our work as fire, rescue and emergency medical services professionals is not only vast in scope, but it is also ever-evolving. There are countless challenges surrounding us in each discipline. Our job is to identify, understand and master the challenges we face. These challenges include large residential structures built with lightweight construction materials, vehicles built with ultra-high-strength metals such as boron, and a global pandemic that affects all aspects of our mission, especially patient care.



Over the past three years, the Department conducted 24,090 hours of training. During the same period, the Department averaged more than 6,000 hours of training annually, which equates to more than 200 hours per member. The Department trains on a number of disciplines including: emergency medical services, fire prevention, fire ground operations, hazardous materials, incident management, special operations and vehicle operations.

These numbers include the disruption in 2020 caused by the COVID-19 pandemic.

ISO Public Protection Classification (PPC)

In 2018, Northville Township Fire Department improved its ISO Public Protection Classification (PPC) rating from a Class 5 to a Class 3 fire department. This places our Department in the top 1% in the state of Michigan. Residents of Northville Township benefit from this improved PPC rating because it reduces the cost of their homeowner's/business insurance premiums. It is another advantage of receiving high-quality service from their fire department with the intent of saving lives and property. ISO evaluation includes the following: 911 communications center call processing, municipal water supply, fire department resources (staffing, equipment and apparatus), incident response times, fire prevention programs and firefighter training levels.



Routine Reciprocal Aid

Simultaneous emergency incidents occur more than 500 times per year in Northville Township. Most of these incidents are handled with our own staffing and resources; however, there are many times when personnel or resources are not available. When this occurs, the Department must rely on mutual aid from surrounding departments. The incidents include the following:

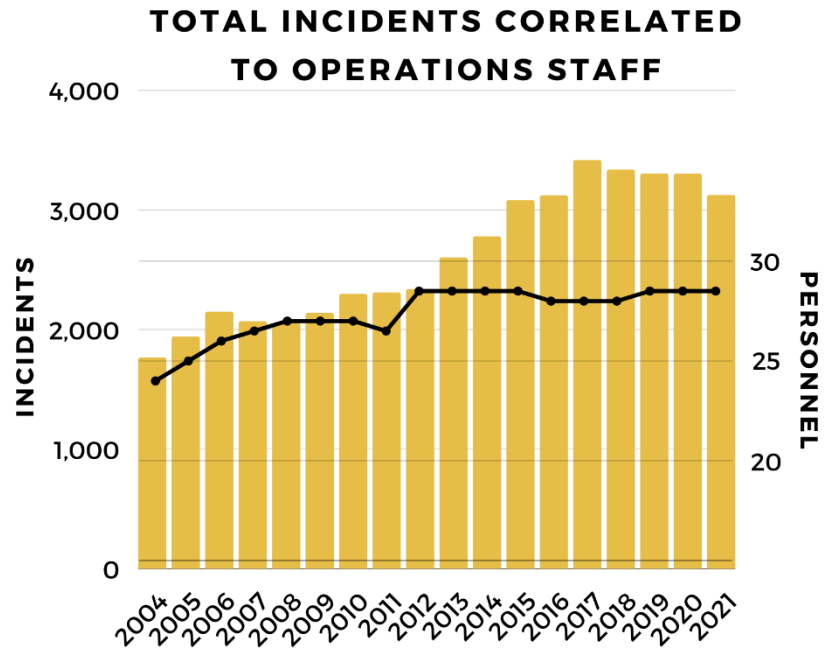
- Structure fires
- Incidents with more than one critical patient
- Multiple concurrent incidents
- Incidents that require technical rescue

2021 MUTUAL AID - GIVEN/RECEIVED

INCIDENT TYPE	MEDICAL	VEHICLE ACCIDENT	FIRE	MISC	TOTAL
TOTAL GIVEN	18	6	9	12	45
TOTAL RECEIVED	71	3	14	3	91

Staffing vs. Incidents

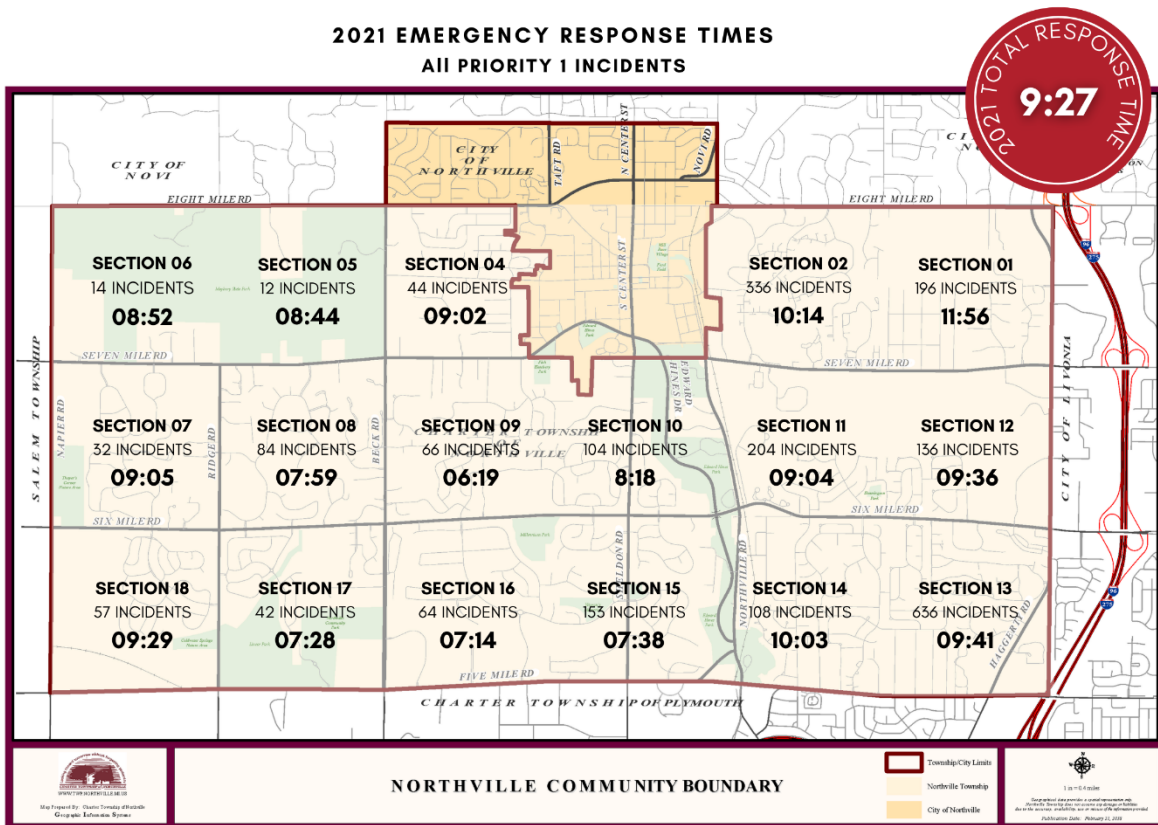
In 2012, the Department responded to more than 2,300 incidents (largest volume on record to that point). From 2017-2021, the Department averaged approximately 3,300 incidents annually, an increase of approximately 1,000 incidents per year from the 2012 volume. This is a 43% increase in annual service demand without any subsequent increase in operations staffing. From 2007-2010 the Department averaged 2,136 incidents annually. From 2017-2021, the Department averaged 3,262 incidents. Over the last 10 years, our incident volume has increased by 1,126 annually or 53%.



Response Times

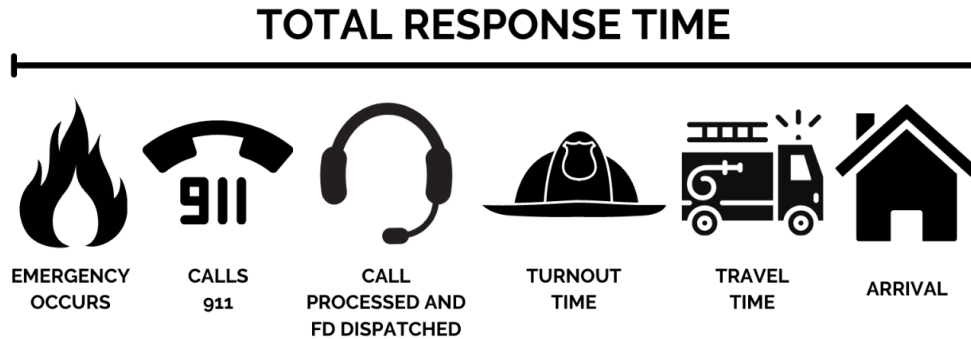
Our response times to the northeast portion of the Township are more than 10 minutes primarily due to travel distance. To address the prolonged response times to the northeastern portion of the community, the Township identified the need for a second fire station in 2004. The Township has been working to obtain a funding source for a second station for several years.

Average response times increased in 2020 due to COVID-19. This is due to adding necessary COVID-19 screening questions and the additional time it takes to don the appropriate personal protective equipment (PPE), which is necessary to protect our first responders. The following map outlines our 2021 average response time for priority 1 incidents (lights and sirens response) to each district in the



Township. While total response time to priority 1 incidents did reduce in 2021, it still remained slightly higher due to COVID-19 responses.

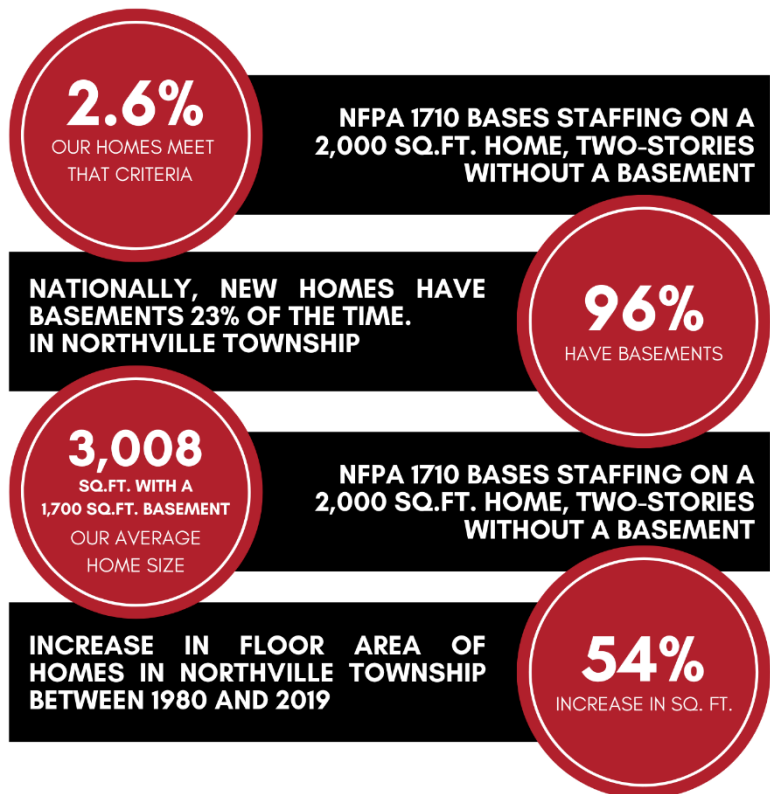
Response time is calculated and reported in a variety of manners. For our purposes, response time is measured as Total Response Time, which includes the time from the initial receipt of the 911 call to the arrival of the first unit on scene, as noted below:



Why response times matter

The heat release rate (HRR) of fires has increased, the size of homes has increased exponentially, and the quality of construction materials has decreased (in regards to their ability to withstand fire). Once a fire starts, it will continue to worsen until the fire department provides active fire suppression measures. Similarly, in a medical emergency or, in the case of a water rescue, every minute without intervention will lead to worse outcomes. Effectiveness, in the emergency equation, is based on response time and response time is relative to travel distance.

National Fire Protection Association (NFPA) 1710 provides guidance on the response times for fire, emergency medical and special operations. The Department is currently evaluating all of these factors as part of the Community Risk Assessment and Standards of Cover (CRA-SOC) process for accreditation. This analysis will measure current



deployment and performance and make recommendations on benchmarks for Northville Township.

This evaluation will include a full review and updated internal standards on call taking and processing, turnout time, travel time and overall response time. It will further outline our goals and how those goals relate to the NFPA 1710 standard.

The Township has inherent challenges to meet these response standards. This includes a variety of components, including:

- Single station operation covering 16.6 square miles.
- Traffic impact as development and growth continues.
- Home sizes. Upon evaluation of all single-family homes in Northville Township, less than 2.6% of our homes are 2,000 square foot or less, two-stories without a basement.
- Mutual aid and location with direct mutual aid partners.

Accreditation

We are pursuing accreditation through the Center for Fire Accreditation International (CFAI). This process began in 2020, and while greatly impacted by the response to COVID-19, is still moving forward. Accreditation is awarded through the Center for Public Safety Excellence (CPSE) and the Commission for Fire Accreditation International (CFAI). CFAI accreditation is a comprehensive, multi-year evaluation of fire and emergency service operations.

CFAI standards are industry best, consensus practices that require a peer-review and site assessment for verification. Accreditation is the culmination of the work performed to build a community-focused, data-driven, outcome-focused, strategic-minded, and well-organized department. Accreditation requires a formal review of all aspects of an operation, including policies, procedures, staffing, equipment, response times, outcomes and more. The goal of accreditation is constant improvement. This process provides the framework to evaluate current operations, identify gaps and improve operations. Accreditation aligns with our organization's mission of "continuous improvement" in every aspect of the definition. Currently there are only four accredited agencies in the state of Michigan.



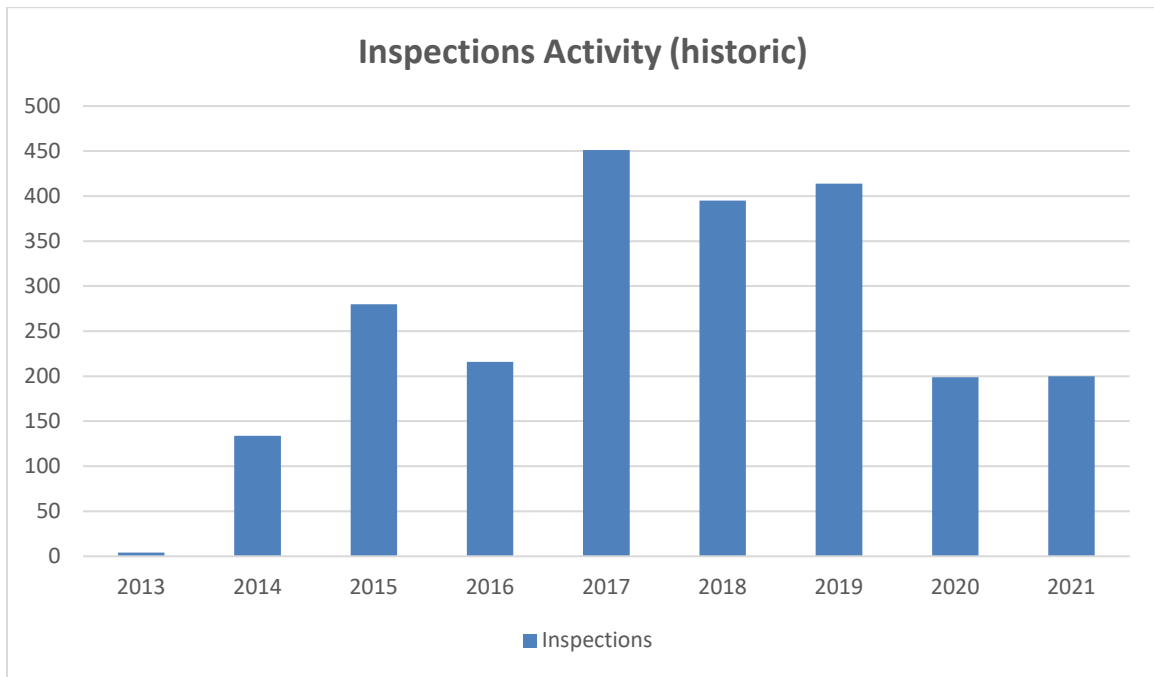
The Department conducted shift training on the accreditation process to underscore the purpose and scope of CFAI accreditation. This accreditation process will continue through the next few years. Upon successful completion, not only will the Department have the honor of receiving the recognition that comes along with it, but the work will also continue in perpetuity. Accreditation is a process of constant improvement, not a stand-alone project.

Community Risk Reduction

Fire inspections

Inspections include complaint, annual, certificate of occupancy, building renovations or modifications, fire protection system acceptance testing, open burning, construction, tents, special events and more. COVID-19 had a tremendous impact on our fire prevention and community risk reduction programs. As noted below, there was more than a 50% reduction in the number of inspections conducted between 2019 and 2020, which also carried into 2021.

This was a result of changing priorities to support the operations of the Department and to coordinate effective response to the public. Inspections continued on mandatory items, such as new construction, fire protection system testing, etc.



Policy and procedure development

Policy and procedures are critical to organizational development. Fire prevention works to assist in development of fire department operational policies, the operations manual and is continuing to work on processes and procedures for Fire Insurance Withholding, fee schedules, applications and permits, underground flush, hydrant flow tests and more. Policy is not only critical for internal operations,

but provides guidance to business owners, contractors, and the public to improve customer interactions.

Pre-incident planning

The pre-incident planning program provides responding firefighters with additional knowledge and information to improve decision-making and save lives. Pre-incident planning involves visiting the site and taking photos of the layout, gathering maps and diagrams, and updating contact information. These plans provide responding crews with up-to-date structure information including construction type, presence of hazardous materials, fire protection systems, hydrant locations and hoselay distances. As of the end of 2021, more than 96% of commercial structures in Northville Township have a completed pre-plan with the remaining structures in progress. Additional residential pre-plans have also been completed for multi-family housing or other unique circumstances.

The Department is now working on Version 2.0 of these pre-incident plans and will continue to improve the information and imagery provided. Another tool the Department uses is software that provides real-time information updates and accessibility to plans while en route to an emergency. It pairs with the GIS Dashboard to provide both a current day and historical look at a structure.

Fire origin and cause investigation

The Fire Department has three members trained as fire investigators. Fire investigations determine the origin and cause of a fire to help identify common fire causes and hazards, provide community education and to determine arson. Fire investigators are contacted on large fires, fires of an unknown origin, fires with a high value loss and fires involving injury and/or death. The fire investigator documents all aspects of the investigation via photographs, scene diagrams, witness statements, and interviews and/or audio/video tapes. Documentation of these incidents by responding crews in the National Fire Incident Reporting System and by fire investigators helps to mitigate hazardous conditions throughout the community.

Community engagement and education

The impact of COVID-19 on department operations and services was felt in our community education and engagement efforts. Public education is the backbone of community risk reduction. Examples of it include individual events such as station or truck tours, Boy/Girl Scout groups and individual classes or programs. Over the last five years, the Department has focused our education programs to meet the needs of the community. We have refocused efforts on the annual open house (more than 1,000 attendees annually) and the development and implementation of the NHS Hands-Only CPR and AED Program and the Kindergarten Fire and Life Safety Program.

The latter programs provide Northville students and families with important fire and life safety information. This partnership with Northville Public Schools (NPS) is critical to the success of these programs. The Department has developed the curriculum

to make the program implementation as easy as possible for the staff. The district assists with curriculum delivery and communication with both the students and families. This program is incorporated into the annual district curriculum and has been very well received. This partnership has reinforced the importance of fire and life safety education into the fabric of the community.

Due to COVID-19, all in-person public education events were cancelled beginning March 2020 through most of 2021. The annual open house, all car seat inspections, and fire department headquarters were closed to the public to prevent the spread of COVID-19 and to focus efforts on our response to the pandemic.

NPS Kindergarten Fire and Life Safety Education

The Department developed a Fire and Life Safety Education Program in 2016. Through a partnership with Northville Public Schools this program was implemented district wide in 2017.

The program includes one week of instruction and materials for each class/school. The program is completed over three consecutive weeks to reach all schools across the district. It is based around a four-day in-class deliverable that is instructed by the district's

kindergarten teachers. All of the content was created and adapted from national standards including NFPA, the U.S. Fire Administration (USFA) and others. A key component of the program is to engage the students' parents and families. To accomplish this objective, we included "homework" that was provided by the teachers to the parents to highlight important messages and tips to protect their loved ones.

On the last day of the week, the Fire Department conducts an on-site education event that includes a fire safety lesson that summarizes the four main objectives learned during the week, as well as a fire truck and equipment tour. The primary messaging includes:

- 1) Firefighters are community helpers
- 2) Stay away from hot things
- 3) Smoke alarms are important
- 4) Get outside and stay outside.

Along with these core messages, we also focus on learning your address, recognizing an emergency, calling 9-1-1 and home escape planning.



While we were forced to cancel the fall 2020 delivery, access is still provided to the district to utilize the education materials at their convenience. In the fall of 2021 we resumed the program and delivered 19 classes to more than 400 students.

Northville High School Hands-Only CPR and AED Training:

In 2017, Northville Township also began a partnership with Northville High School (NHS) to deliver hands-only CPR training to each health class annually. Since health class is a graduation requirement, the schools chose to include this training during their health curriculum. This allows the school the ability to verify that the program reached each student to meet the state's mandate.

Annually, this program will reach more than 600 students and will help to create an “army” of “first responders” across the community who can take life-saving action when needed. This program aligns with our mission by helping to bridge the gap between a cardiac arrest event and response by the Fire Department. Statistically, patient outcomes increase exponentially with the delivery of quality bystander CPR prior to arrival of advanced life support (ALS). This program is important to the community and serves to assist in our goal of increasing cardiac arrest survival. The program content is updated and delivered annually to NHS in both the spring and the fall.



While we were forced to cancel both the spring and fall 2020 courses, we taught classes in both the spring and fall of 2021.

Successful grant awards

The Fire Department recognizes the tremendous value of obtaining grant funding to offset expenditures, which are necessary to continue to provide an exceptional level of service to Northville Township. Seeking alternate funding sources is a vital component of being good stewards of taxpayer money. In the last five years, the Fire Department has applied for 23 grants and awarded more than \$775,000 in funding to offset budgeted expenses.

In 2021, grants provided funding for the following projects:

1. Assistance to Firefighters Grant (AFG), Ambulance \$250,000.
2. Assistance to Firefighters Grant (AFG), Tools & Equipment \$71,668.

Professional affiliations

Members of the Northville Township Fire Department actively participate in professional associations locally, regionally and statewide. Membership in these organizations allow Northville Township to impact and influence legislation, code,

policy standards and training for departments in the area. These organizations include Metro Detroit Fire Inspectors Society (MDFIS), National Fire Protection Association (NFPA), Institution of Fire Engineers (IFE), Michigan Fire Inspectors Society (MFIS), International Association of Arson Investigators (IAAI), International Society of Fire Service Instructors (ISFSI), Health Emergency Medical Services (HEMS) – Medical Control Authority of Western Wayne County, The International Association of Fire Chiefs, Michigan Association of Fire Chiefs, Southeastern Michigan Association of Fire Chiefs, Western Wayne County Mutual Aid Association, and the State of Michigan Emergency Medical Services Coordination Committee.

2022 Significant Accomplishments

- Maintained a resuscitation rate of 67% for patients who suffer a cardiac arrest. This accomplishment reflects our outstanding Advanced Life Support program.
- Delivered our first Northville Senior Services Education Program.
- Collaborated with Northville Public Schools, delivering a Kindergarten fire education program and ran a Northville High School CPR education program.
- Awarded a \$250,000 federal grant toward the purchase of a new ambulance.

2023 Department Goals

- Facilitate leadership training for all employees.
- Implement a formal coaching and mentoring program for each position in our organization.
- Continue accreditation process by completing the Community Risk Assessment – Standards of Cover for Accreditation.
- Seek out grant opportunities for upcoming CIP projects.
- Partner with Police Department to obtain grant funding to continue providing behavioral health services.

Fiscally Responsible Government

Building a Financially Resilient Government through Long-Range Fiscal Planning

Fiscal health measures a local unit's overall ability to maintain services and respond to an emergent situation. There are generally four agreed upon measures of fiscal health. They are (a) cash solvency, (b) budget solvency, (c) long-run solvency and (d) service level-solvency, which are defined as follows:

Cash solvency measures a local government's liquidity, effective cash management and its ability to pay current liabilities.

Budgetary solvency refers to the ability of the government to generate sufficient revenue to fund its current or desired service levels.

Long-run solvency refers to the impact of existing long-term obligations on future resources.

Service level solvency refers to the ability of the government to provide and sustain a service level that citizens require and desire.

LONG-RANGE FINANCIAL PLANNING AND RESILIENCY

Developing and adopting budgets that support strategic goals without exceeding available resources is always a challenge. In 2008, the Government Finance Officers Association's executive board approved a best practice on long-term financial planning. It says: "*Long-term financial planning is the process of aligning financial resources with long-term service objectives. Financial planning uses forecasts to provide insight into future financial issues so that strategies can*

The ***Institute of Ethics and Emerging Technologies*** identifies the following essential characteristics of a resilient government:

- **Transparency.** Promote transparency in key areas like goals and objectives, forecast assumptions and reserve standards.
- **Collaboration.** Working together to become stronger. Sharing information and reporting key indicators of financial condition.
- **Redundancy.** Avoid having only one path of escape or rescue. Reserves must be taken seriously by all to prohibit unsustainable uses of fund balance to fund recurring expenditures.
- **Flexibility.** Recognize changing conditions, maintain flexibility and focus on reaching goals to develop a solid future.
- **Foresight.** You cannot predict the future, but you can hear its footsteps approaching. Develop effective forecasting techniques to identify emerging patterns within which to develop and execute effective strategies.

be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges."

Northville Township's approach to long-range financial planning goes well beyond managing sustainability. Our goal is to strive towards achieving financial resiliency by having the **courage to make** responsible decisions for **our community** and **future generations**. The Township engages in long-range fiscal planning to ensure:

- Reserves are not used for ongoing expenses.
- Strategic long-term policy decisions are properly identified.
- Capital improvement projects are carefully planned and funded.
- Departments are actively engaged in determining demand for services.
- Flexibility and collaboration are present when responding to program revenue shortfalls.
- Elected officials and decision makers incorporate prioritization into the resource allocation process.

FISCALLY SOUND AUDIT RESULTS

- **Northville Township in the top 2% of the state for its excellence in budgeting** - the Government Finance Officers Association presented the Distinguished Budget Award to Northville Township for its 2022 Annual Budget and Financial Plan for the ninth consecutive year.

The Township received high praise for completing an Annual Comprehensive Financial Report (ACFR) for the tenth year in a row. This work was undertaken to present a thorough and detailed presentation of the Township's financial condition and places Northville Township in an elite class of Michigan communities for its excellence in financial reporting.

After auditing the December 31, 2021, fiscal year-end financial reports and accounting records of the Township, staff of the certified public accounting firm Plante & Moran, LLC said there were no inconsistencies with the Township's records resulting in an unmodified opinion from the auditors. It is the highest report a municipality may receive from an external auditor.

Northville Township residents saw their property values rising as the second longest economic recovery in U.S. history gained momentum during 2018. Northville Township's total state equalized value, which represents half of a property's market value, has grown 30% since 2008. Michigan's property taxes however, did not respond as quickly to post-recession market gains in property values because of constitutional tax limitations placed on property tax growth. After declining

nearly 15% between 2007 and 2012, it has taken more than a decade for taxable values in Northville Township to return to 2008 levels.

Program Highlights

- The Government Finance Officers Association recommends a minimum fund balance reserve of 16.7% of budgeted expenditures.
- The Township will strive to establish all user charges and fees at a level considering the cost (operating, direct, indirect and capital) of providing the service.
- Reserves are not used to fund recurring expenditures eliminating unsustainable uses of fund balance.
- Capital improvement projects are carefully planned and funded.

PERFORMANCE MEASUREMENT

Outcomes:

- Internal and external customers have the financial information they need to make informed decisions.

Program: Financial Planning & Operations	2021 Actual	2022 Target	2022 Actual	2022 Target Met or Exceeded	2023 Target
<i>Earn GFOA Distinguished Budget Award</i>	Yes	Yes	Yes	Met	Yes
<i>Complete an annual comprehensive financial report and apply for the Certificate of Achievement in Financial Reporting</i>	100%	100%	100%	Met	100%
<i>Implementation and maintenance of GASB 68 and all required accounting standard policies</i>	100%	100%	100%	Met	100%
<i>Maintain bond rating – Moody's/S&P</i>	AAA	AAA	AAA	Met	AAA
<i>Average no. of days to close quarter in financial system</i>	5	5	5	Met	5

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Citizen-Focused Government

The residents of Northville Township are the community's most valuable asset. What they think, what they say, what they believe matters. They shape the direction Northville Township is headed. They are the force behind policy making. They are the community's heart and soul.

They do this by their active participation in the government process. There are many opportunities to be heard. They volunteer for Township boards and commissions. They speak at Board of Trustees' meetings. They leave a Facebook comment. They take an online survey. They email the Clerk's Office. They call. They visit. They partake. Simply put, they communicate their needs.

And Northville Township listens. Northville Township's core purpose is to connect, engage and serve the community. Residents motivate Township leaders and staff to innovate, to lead, to create. Through listening, Northville Township has created a culture that prioritizes transparency and accessibility. In doing so, it enhances the quality of life for those who live in, work in and enjoy the community.

Northville Township has taken bold steps these past few years to ensure residents hear Northville Township's complete story. To keep the community informed on the goings on inside the 16.6-mile boundaries, it uses these methods and has this reach:

E-newsletter subscribers	11,453
Facebook followers	4,135
Twitter followers	883
Instagram followers	582
Nixle contacts	6,601
Website pages viewed in 2021	1,720,297

Northville Township Goals for Citizen-Focused Government

- To ensure that public services are responsive to the needs and expectations of citizens.
- To prioritize a culture of transparency and accessibility through open communication

Employees are the Foundation of the Township's Quality Service

Often the stars featured in those communications are the work of its employees. Every day they deliver exceptional service. Northville Township frequently receives compliments from residents whether an employee helped them understand their water bill or explained the process of securing a permit. Northville Township employees have mastered customer relations.

When residents requested more online/digital methods to better serve residents after business hours, Northville Township delivered. It provided:

Online Building Permits: It issued 1,984 online building permits (building, electrical, plumbing) and 4,135 online inspections (building, electrical, plumbing) in 2021.

Paperless Billing: It sent 13,440 paperless water bills in 2021, up 14% over 2020.

Online Payments: Northville Township moved to an online payment processor, InvoiceCloud, in June 2020. In 2021, it processed 28,730 payments including water, tax and building permits.

With the challenges of the COVID-19 pandemic, Northville Township augmented its drive-thru window services by adding a **24-hour Drop Box** to accept residents' ballots, tax bills and other communication. The community has responded favorably by using it often and praising it on social media.

The Township is dedicated to customer service and approachability, staffing an Information Desk, which fields calls, processes payments, answers questions, collects ballots/applications, and welcomes in-person visitors. These staff members have been cross-trained across departments, so it is a one-stop solution to handle resident needs while being fiscally responsible.

Cityworks – a “Citizen-Centric” Approach

The Township capitalized on a state of Michigan SAW Grant to deploy Cityworks, a computerized asset management system within its Public Services division, which helps monitor and manage assets like heavy equipment used in the Water and Sewer Department. The Township has not only been featured twice in the national magazine on the work done, but is also leveraging Citywork's technology to expand the program within multiple departments: Public Services, Fire, Information Technology and general community communications.

Department of Public Services completed 1,897 work orders using Cityworks in 2021. This includes final meter reads, jetting, meter installs, repairs and miscellaneous work.

Northville Township is committed to being the leading innovative community built through a legacy of excellence.

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Capital Improvements Program

Township of Northville, Michigan
2022 Revised; 2023-2028 Projected

Overview

The Township of Northville's Capital Improvements Program (CIP) is a planning tool, with a goal to identify capital improvement needs over a six-year period from 2023-2028. Revised estimates for fiscal year 2022 are also included. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the current budget year. The CIP helps track multi-year projects that may require planning, design, land acquisition and construction. The projects identified in the CIP represent the Township of Northville's plan to serve residents and anticipate the needs of a growing and dynamic community. The following documents were considered in preparation of the CIP:

- On-Site Insight (prepared 2015)
- Pathway Gap Analysis (prepared 2022)
- Fleis & Vandenbrink Public Safety Headquarter's Study (prepared 2022)

Definition of a Capital Improvement

A capital improvement is defined as any new equipment, construction, acquisition or improvement to public lands, buildings or structures in excess of \$5,000 with a minimum life expectancy of one year. Maintenance-oriented, operational or continuous expenditures are not considered capital improvements. Capital improvements greater than \$25,000 are included in the Township's capital improvement plan.

The CIP allows for responsible and thoughtful planning of future major expenditures that are not necessarily financed or automatically included in the annual budgeting process. All capital projects, however, as they pertain to the definition of capital improvements above should be part of this CIP. Specifically, the purpose of the CIP is to:

- Identify and evaluate the needs for public facilities.
- Determine cost estimates for each capital project submitted.
- Determine if there will be future operating costs for such projects.
- Determine potential sources of funding for such projects.

-
- Adopt policies for implementing capital improvement construction.
 - Anticipate and pre-plan projects with an emphasis on seizing opportunities for partnerships and alternative funding.

Impact of Capital Budget on the Operating Budget

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs.

Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year. These costs are included within the respective operating budgets

Legal Basis of the Capital Improvements Program

The development and the adoption of a CIP is driven by a statutory requirement at the state level. The state of Michigan has set forth the requirement of a CIP under the Michigan Planning Enabling Act, Act 33 of 2008. The following excerpt from the Act sets forth the requirement:

"...(2) Any township may prepare and adopt a capital improvement program. However, subsection (1) is only mandatory for a township if the township alone or jointly with one or more other local units of government, owns or operates a water supply or sewage disposal system."

Planning and Benefits of the Capital Improvements Program

The CIP is first and foremost, a planning tool. It can be quite useful as a primary guide in implementing the Master Plan. With thoughtful foresight and review as a result of a CIP, the many outstanding capital projects that communities are faced with implementing every year, can be viewed as one package, rather than as small, fragmented groups or lists, with no unified sense of focus and direction.

When capital improvements begin with careful planning and study, the Township of Northville's chances for receiving state and federal grants are greatly enhanced. Some grants require the inclusion of a CIP with their application. Formulation of a CIP assists those involved to look at alternative funding mechanisms that might not have been considered before. Instead of relying on local revenue sources alone, the CIP allows the Township to think more creatively to fulfill Master Plan goals and policies. The CIP often avoids reactive planning, and instead replaces it with balanced growth initiatives.

Program Funding

There are multiple methods available to local governments for financing capital improvement projects. Since capital improvements require large outlays of capital for any given project, it is often necessary to pursue multiple solutions for financing projects.

The Capital Improvement Plan is simply that – a plan. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, or emerging needs. Because priorities can change, projects included in outward planning years are not guaranteed for funding.

General Obligation (G.O.) Bonds

These types of bonds are especially useful for financing large municipal projects such as infrastructure improvements. They require voter approval and usually are used for projects that will benefit the residents of the entire community.

When the Township sells G.O. Bonds, the purchaser is basically lending money to the Township. The amount of the bond, plus interest is repaid through property taxes that the Township, as the issuing authority, has the power to levy at the level necessary and within state guidelines to retire the debt.

A variation of the G.O. Bonds is the G.O. Limited Tax Bonds, which can be repaid through tax millage. The interest rate for this type of issue is slightly higher than for the G.O. Bonds, and though voter approval is not required, a referendum period is afforded to the citizenry to challenge the proposed bond resolution.

Revenue Bonds

These bonds are generally sold as a means for constructing revenue-producing facilities such as water and sewer systems, and other such facilities that produce tolls, fees, rental charges, etc. Security for and payment of revenue bonds are typically based upon the revenue-producing facility or activity rather than the economic or taxpaying base.

Federal Grants

Funding is made available to townships through federal grants and programs. Grants are usually subject-specific, and require application by the local government for consideration. Amounts of grants vary, and are determined by the grantor through criteria-based processes. The availability of grants is usually a competitive process, so creative and effective grant writing is crucial to receiving funding for capital improvement projects.

Building Authority

The Township of Northville has a Building Authority that functions as a mechanism to facilitate the selling of bonds to finance public improvements. These bonds can be used as funding for buildings and recreational uses. Though voter approval is not required, a referendum period is afforded to the citizenry to challenge the proposed bond resolution. This is the mechanism used in the construction of the Township Hall.

Enterprise Funds

Enterprise funds are typically established for services such as water, sewer, recreation, and housing. Revenues are generated primarily through user charges and connection fees from those who benefit from the improvements.

Developer Contributions

Developers as part of subdivision and site planning requirements may provide infrastructure, open space and recreational facilities. Developers may contribute a share of funds to the government entity, or install the facilities themselves as local need arises, and/or during the construction process. Once completed, the local government entity may agree to maintain the facilities.

Millage

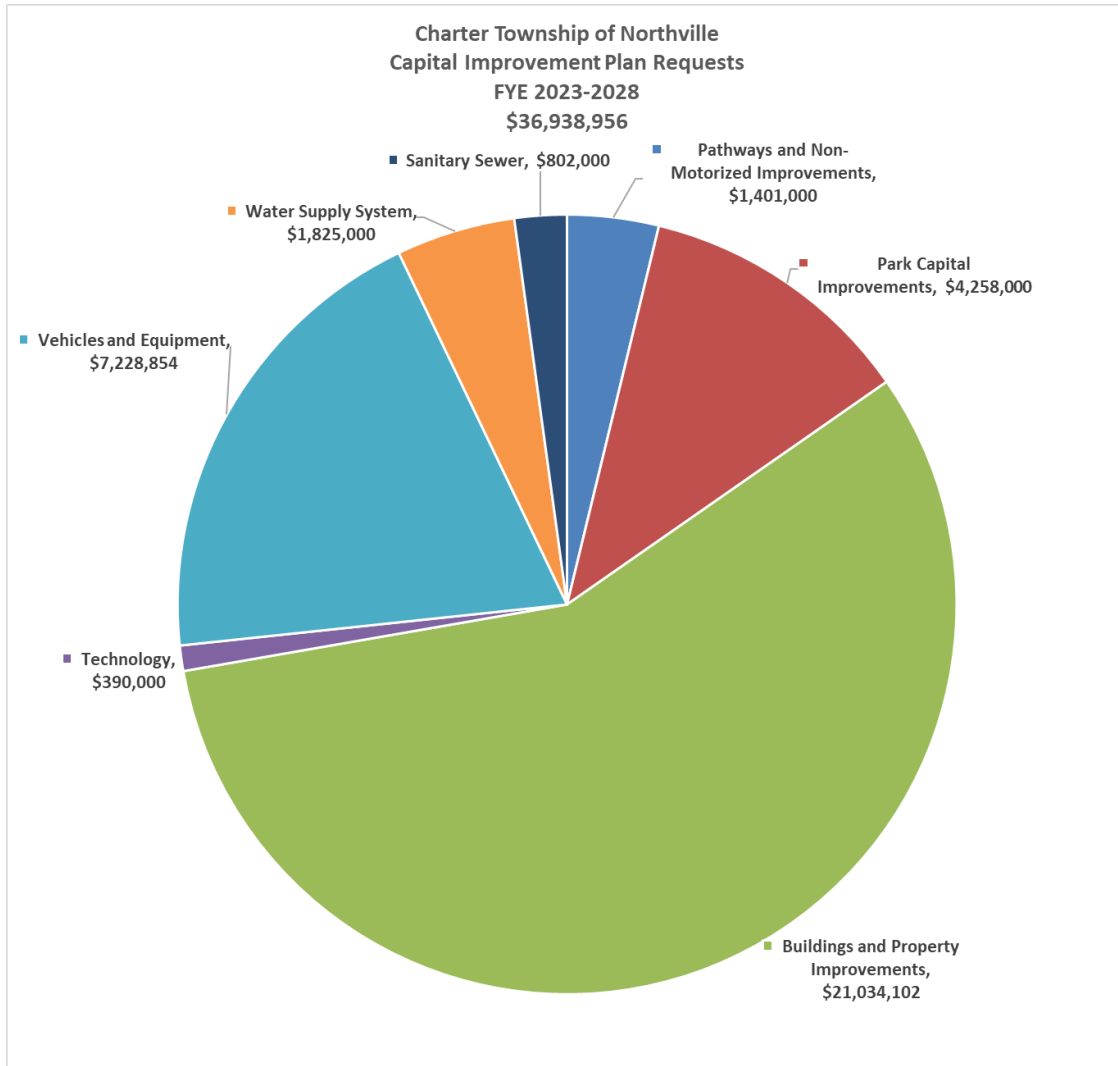
Property taxes are based upon the local millage rate. Revenue received from property taxes may be used for capital improvements, but such improvements are usually smaller scale and less expensive.

Miscellaneous Funding Options

There are additional methods that are suitable for funding capital improvements. Examples of alternative funding methods are Tax Increment Financing (TIF), Facility User Fees, etc.

Project Summary

The projects included below have been proposed for fiscal years 2023 thru 2028. These figures in the graph below do not include revised 2022 capital.



2022-2027 Project Descriptions

The following descriptions include project summaries followed by estimated costs over the seven-year period.

Pathways and Non-Motorized Improvements

1. **(2022) 10' Wide Non-Motorized Pathway (Seven Mile Road, south)**

Seventy-eight hundredths of a mile (4,100 linear feet) of 10-foot-wide asphalt pathway along the south side of Seven Mile Road. The project will also include approximately 100 street trees to be planted between the pathway and Seven Mile Road. The project is consistent with the adopted Seven Mile Road Master Plan. The project represents a start to the future development of the site and will provide visible improvements along Seven Mile Road. The project will require maintenance of the path and street trees.
2. **(2022) 5' Wide Non-Motorized Pathway (Six Mile Road, east of Beck Road)**

Two tenths of a mile (943 linear feet) of 5-foot-wide concrete pathway on the north side of Six Mile Road, east of Beck Road. The project will fill in two small gaps and complete the section of path on the north side of Six Mile Road, between Sheldon and Beck roads. The project also includes approximately 23 street trees to be planted between the pathway and Six Mile Road. The Township will purchase the street trees with funds from the Woodland Fund, if the adjacent homeowners will accept the maintenance responsibility for them. The pathway is a high priority project based on the pathway matrix gap analysis. The required road right of way to complete the project exists. The pathway will provide access from the Hills of Crestwood subdivision to the high school, Millennium Park, and a significant portion of the Township's non-motorized pathway system. The pathway will require maintenance and repair in the future.
3. **(2022) 5' Wide Non-Motorized Pathway (Six Mile Road, west of Beck Road)**

One tenth of a mile (600 linear feet) of 5-foot-wide concrete pathway on the north side of Six Mile Road, west of Beck Road. The project will fill a small gap and complete the section of pathway on the north side of Six Mile Road, between Beck and Ridge roads. The project also includes approximately 15 street trees to be planted between the pathway and Six Mile Road. The Township will purchase the street trees with funds from the Woodland Fund, if the adjacent homeowners will accept the maintenance responsibility for them. The project will provide access to a significant portion of the Township's non-motorized pathway system for the residents of Stonewater. The pathway will require maintenance and repair in the future.
4. **(2022) Pathway Connection to Arcadia Ridge**

This project is the installation of a limestone pathway connecting existing Linear Park pathway from Arcadia Ridge to Marv Gans Community Park internal pathway. When the Arcadia Ridge subdivision was developed, a Linear Park pathway was constructed through the development. The intention was to eventually connect into Community Park. Once connected to the park's

internal pathways, it would allow residents to connect from Ridge Road and Six Mile through the park to Beck Road, and then go north or south to the Six or Five Mile Road pathways.

5. (2022) 10' Wide Non-Motorized Pathway (Bradner Road)

Seventy-four hundredths of a mile (3,895 linear feet) of 10-foot-wide asphalt pathway on the east and west sides of Bradner Road between Five and Six Mile roads (from Ladywood Drive to Norham Street on the east side and in front of Whisperwood Subdivision on the west side). The project also includes approximately 86 street trees to be planted between the pathway and Bradner Road. The Township will purchase the street trees with funds from the Woodland Replacement Fund, if the adjacent homeowners will accept the maintenance responsibility for them. The pathway is a high priority based on the pathway matrix gap analysis. With the exception of a parcel located on the west side of the road, the required right of way exists to complete this project. A non-motorized pathway in this location will provide an off road route for many kids who walk to Meads Mill Middle School and will serve several hundred households within subdivisions along Bradner Road. Bradner Road is not on any county plans for improvement in the near future and the area is already developed, so the pathway will not be done as part of a land development project. However, the full right of way is available for all but a fraction of the project area and as a result, the project can be accomplished without being removed in the future. The pathway will require maintenance and repair in the future.

6. (2022) Edenderry to Fish Hatchery Park Pathway

Approximately 500 feet of asphalt pathway or dedicated bike lane from Edenderry Drive to the pathway or parking lot in Fish Hatchery park.

7. (2022) 5' Wide Non-Motorized Pathway (Silver Springs Southern Portion)

Sixty-one hundredths of a mile (3,209 linear feet) of 5-foot-wide concrete pathway on the east side of Silver Springs Drive, between Seven Mile and Eight Mile roads. The pathway is a high priority project based on the pathway matrix gap analysis and will complete the section of pathway between Seven Mile Road and Eight Mile Road. The required road right of way to complete the project exists. The pathway will require maintenance and repair in the future.

8. Six Mile Road Pathway (Northville Road to Ravines)

Approximately 1850 feet of 10-foot-wide asphalt pathway from the existing pathway west of Willow Ridge Drive to the corner of Northville and Six Mile roads.

9. 10' Wide Non-Motorized Pathway (Ridge Road)

Thirty-two hundredths of a mile (1,693 linear feet) of 10-foot-wide asphalt pathway on the east side of Ridge Road, south of Seven Mile Road. The project also includes approximately 42 street trees to be planted between the pathway and Ridge Road. The Township will purchase the street trees with funds from the Woodland Fund, if the adjacent homeowners will accept the maintenance responsibility for them. The pathway is a high priority based on

the pathway matrix gap analysis. The project will fill in two gaps and complete the section of pathway on the east side of Ridge Road, between Six Mile and Seven Mile roads. The pathway will also provide a connection into Maybury State Park, on the south side of the park, and access to a significant portion of the Township's pathway system on the western edge of the Township.

10. Six Mile Road Pathway (Forest Edge to Paramount)

Approximately 880 feet of 10-foot-wide asphalt pathway, which will connect the existing pathways at Paramount Subdivision and Forest Edge Court. Located on the south side of Six Mile Road, this pathway will require a pedestrian bridge over the Johnson Creek.

11. 5' Wide Non-Motorized Pathway (Silver Springs Northern Portion)

Sixty-one hundredths of a mile (3,209 linear feet) of 5-foot-wide concrete pathway on the east side of Silver Springs Drive, between Seven Mile Road and Eight Mile Road. The pathway is a high priority project based on the pathway matrix gap analysis and will complete the section of pathway between Seven Mile and Eight Mile roads. The required road right of way to complete the project exists. The pathway will require maintenance and repair in the future.

12. 10' Wide Non-Motorized Pathway (Eight Mile Road)

Seventy-six hundredths of a mile (4,012 linear feet) of 10-foot-wide asphalt pathway on the south side of Eight Mile Road, from Silver Springs Drive to Spring Lane. The project also includes approximately 100 street trees to be planted between the pathway and Eight Mile Road. The Township will purchase the street trees with funds from the Woodland Replacement Fund, if the adjacent homeowners will accept the maintenance responsibility for them. The pathway is a mid-range priority based on the pathway matrix gap analysis. The project will complete a significant segment along Eight Mile Road and tie into the I-275 pathway. The pathway will require maintenance and repair in the future.

13. Pathway Maintenance

General maintenance of pathways throughout the community. As the pathways throughout the community age, they will require annual maintenance and re-investment. A condition assessment and rating system will need to be completed for the pathways in order to prioritize investment.

Marv Gans Community Park Capital Improvements

14. Soccer Field Renovation - Drainage

Two soccer fields at Marv Gans Community Park do not have under drainage, resulting in wet and sometimes unplayable conditions when there is rain. This improvement would make the fields playable more frequently, and improve the mowing conditions for the fields. This project would address one field at a time and would require it to be "rested" so that it could be re-seeded after the drainage is installed.

15. Archery Range

Archery has developed into a popular sport in Northville since we began offering instructional classes in the fall of 2018. Several sessions per year, with multiple skills levels offered, result in almost all of them full. We also started a middle school archery team through this program. An outdoor range would allow us to expand the program to include 3D targets for hunters to practice, hold events, make rentals available and expand our instructional program to year round, for all ages. We applied for and were awarded an MDNR grant for an outdoor range in 2019, but the federal funding was never allocated once COVID hit. This project would construct a six lane (12 shooting stations) outdoor archery range with 15' x 20' storage. Includes electrical service, lighting, sidewalk access/approach, and removal/restoration of curb and gutter.

16. Replace Play Structure (Back)

The existing play structure in the back section of Marv Gans Community Park, near the pavilion and restrooms, is 20 years old and at the end of its useful life expectancy. The replacement equipment will meet the current safety and accessibility guidelines for play structures. This is a popular park amenity, due to proximity of the picnic pavilion, restrooms, soccer fields, and adjacent residential areas. Plans involve expanding the play structure slightly to meet the demand for this location.

17. Parking Lot Improvements

Mill and resurface the east parking lot (off Beck Road) at Marv Gans Community Park, which services the soccer and baseball/softball fields. The current parking lot is the original paving (20+ years) and is in poor condition. Completing this project will increase safety of park visitors and usability of the spaces contained therein.

18. Pave Driveway Loop Connecting Back Parking Lots

Pave the driveway connecting the two back parking lots at Marv Gans Community Park. The parking lots service soccer fields and the dog park. A portion of the driveway has a stone base that is partially prepared for paving. This project will enable improved vehicular traffic flow between the two parking lots. It was planned for in the original Community Park Master Plan.

19. Marv Gans Pathway (VAN to Five Mile Road)

Part of the planned interior pathway system at Marv Gans Community Park that will connect to the Villages of Northville (VAN) development and pathways at two locations and connect to the Five Mile Road pathway. This section will complete a full loop around the park.

20. Rewire Irrigation System and Components

The irrigation system is a critical component for field maintenance. The system in the back portion of Marv Gans Community Park, installed in 2004, will be in need of rewiring and replacement components. This rewiring and component replacement will result in better operations and improved field conditions. An

updated system will also simplify future maintenance and repairs, reducing cost and time spent.

21. Basketball Courts

The Township does not currently have any basketball courts within its park system. Construct an asphalt pad large enough for two basketball courts, four goals, striping and benches.

Millennium Park Capital Improvements

22. Skatepark

Construct a new skatepark in Millennium Park, utilizing the existing parking lot and space behind the Fire Station. A skatepark provides a safe environment for youth and adults who seek an alternative recreational and fitness opportunity, to other more traditional team sports. Skateparks provide fitness and mental health benefits for participants, and in particular, older youth who are looking for an outlet for their creativity and a place where they feel accepted. In addition to CIP funds, the project will be supported by community fundraising and Wayne County Park Millage Fund allocations.

23. Restroom Renovation

When the restrooms at Millennium Park were constructed approximately twenty years ago (as part of an agreement with Toll Brothers – developers of adjacent residential areas) the water lines were not sized properly, the restroom fixtures used were residential, and some of the construction materials were residential. This project will size the water line properly, which will decrease significantly the amount of toilet backups we experience. It will replace all of the fixtures, i.e. toilets, urinals, sinks, with commercial grade fixtures. The stalls will be replaced/re-sized and upgraded, and the walls will be repaired from where the new plumbing is installed. The flooring surface will also be improved. In-house staff will be utilized in coordination with contractors for cost saving measures.

24. Dugout Roofs

The current dugout roofs are chain link fencing with tarps strapped over them that frequently tear and leak. Replacing them with solid roofs will give the players some protection from the weather. Windscreens will be installed around the back and ends of the dugouts. These improvements will also help the appearance of the fields/park and support the goal of making this park and these fields a premier location to play ball and host tournaments.

25. Repair/ Replace Baseball Fencing on Fields #4, 5, 6

Repair and or replace baseball / softball fencing on fields #4, 5, 6 at Millennium Park. Add bottom rail to prevent fencing fabric from curling up and add middle rail to provide greater stability and longer life expectancy.

26. Replace Boardwalk / Bridge

The boardwalk/bridge on the east side of Millennium Park that connects Woodland South to the park is more than 20 years old and is in deteriorating condition. Replacing the original boardwalk/bridge will prevent them becoming a safety concern.

27. Replace Play Structure

Remove and replace the east play structure (35' x 100' oval), along with safety surfacing. The current play structure is more than 20 years old and is beyond its useful life expectancy. The replacement equipment will meet current safety and accessibility standards.

28. Soccer Field Renovation - Drainage

Two soccer fields at Millennium Park do not have under drainage, resulting in wet and sometimes unplayable conditions when there is rain. This improvement would make the fields playable more frequently, and would improve the mowing conditions for the fields. This project would address one field at a time and would require it to be "rested" so that it could be re-seeded after the drainage is installed.

Henningsen Park Capital Improvements

29. (2022) Repair/Replace Sideline Fencing – Two fields

This project will replace the sideline fencing for two fields in Henningsen Park with increased height, and add bottom bars along all fence lines. This will improve safety for the players and extend the replacement timeline for the fencing.

Veteran's Park Capital Improvements

30. Park Improvement

This project would include the option of either play equipment, fitness equipment or a pavilion. Veteran's Park currently is a small neighborhood passive park with a landscape area, benches, flagpole and memorial, and an open green space. In addition, the park has a natural walking trail through the woods. This project is a Homeowner's Association initiative with possible funding support.

31. Pavilion or Swings

The Township would work with the Homeowner's Association to determine the need / priority. We would construct or install either a small pavilion or set of swings.

Sheldon Road Park Capital Improvements

32. Replace Play Structure

This project is to replace the small play structure at Sheldon Road Park, which is more than 20 years old. The play structure is currently the only amenity at the

Sheldon Road Park and is well beyond its useful life expectancy. The replacement structure will be designed to meet current safety and accessibility standards.

33. Sport Court

Standard asphalt basketball/multi-purpose court with two basketball goals and striping to add another recreation opportunity in the park.

Bennett Arboretum Capital Improvements

34. Pathway Boardwalk Repair

Repair the boardwalk, which is damaged regularly from fallen tree limbs. It is an elevated wooden boardwalk 275lf x 10' wide.

Coldwater Springs Park Capital Improvements

35. Parking Lot Improvements

Mill and resurface the parking lot at Coldwater Springs Park off Ridge Road. This is an anticipated need for resurfacing the parking lot at Coldwater Springs due to the age of the lot. We will explore alternate material options for this project.

36. Boardwalk Repair / Replacement

The boardwalk, constructed in 2009, will be due for major repair or replacement. It is an elevated boardwalk through sections of Coldwater Springs Nature Area/Linear Park. The budgeted amount is only partial, to be used as a set aside for full replacement in the future, or for partial replacement of a section of boardwalk.

Legacy Park

37. Park Master Plan Update

Update the Legacy Park Master Plan to identify park development priorities in order to determine improvement projects. The planning process may include a comprehensive, statistically valid community survey completed by a third party or education institution.

38. Park Development

Development will be identified within the Legacy Park Master Plan.

Fish Hatchery Park Capital Improvements

39. (2022) Replace Play Structure

The play structure, installed in 1995, is in poor condition and no longer meets current safety and accessibility standards.

40. Storage Building with Electrical Service

Construct a new storage building which will replace the old trailer adjacent to the Fish Hatchery Park tennis courts. The building will store equipment and supplies for the tennis program and equipment for the Northville Youth Football Association. Standard storage building of either concrete or wood frame construction includes electrical service. The project funding would be shared with the Northville Youth Football Association.

41. Resurface Tennis and Pickleball Courts

The tennis courts, installed in 1995, have low spots and significant cracking. Maintenance has been performed with crack fill and surface coating, but the courts will be in need of complete resurfacing. Tennis remains very popular in Northville, with a robust lesson program in spring/summer/fall.

Buildings and Property Maintenance

42. (2022) Comprehensive Master Plan

Northville Township has not had a Comprehensive Master Plan update for more than a decade. This document is necessary to guide the vision of the community as it continues to develop. As part of this plan, community engagement meetings will be held and the master land use plan will be updated.

43. (2022) Replace Carpet and Furniture in Township Hall

The current carpeting was installed in 2005 with the original construction of the building. Replacement of the carpet flooring and furniture is recommended.

44. (2022) Township Hall Generator Purchase and Installation

This scope will call for the installation of a 40KwE natural gas generator. When Township Hall was constructed in 2005, it was prepped to have a working backup generator. Township Hall has the conduit and natural gas already prepped ready to go. This proposed generator would power some of the high profile equipment including the server room, elevator, boiler and emergency lighting. Currently, Township hall has no means to provide back-up power.

45. (2022) Public Safety Headquarters – Renovation or Construction

Originally constructed in 1978, the existing Public Safety facility has been repeatedly modified to account for changes within the Township, including a large addition in 2005. Over that time, the Township has grown significantly and with that growth has come additional strains on the resources and capabilities of the Public Safety Department. The Township had a comprehensive assessment of its existing condition, future liability and capacity to meet the demands of the future of public safety. A firm completed a feasibility study to determine the best course of action – renovation or construction. They suggested new construction.

46. (2022) Replace Fire Station West Flooring

This scope will call for the complete replacement of the flooring on the west side of fire headquarters. This project would be the continuation of the current 2021 east side renovations. Currently, there is dated and failing broadloom carpet and vinyl composition tile (VCT). This proposal would include a combination of both carpet tile and luxury vinyl tile (LVT). The products are durable and have been battle tested in environments comparable to a fire station.

47. (2022) Replace Fire Station Alerting Systems

An alerting system is how fire personnel are notified of incoming emergency incidents from our dispatch center. The current alerting system is now more than 16 years old and is in need of replacement. The new system is designed to integrate with our 800mhz radio system to ensure our responders are notified of all incoming emergency communication without delay. The new system will provide additional speakers and status boards throughout the station to maximize coverage.

48. (2022) Replace DPW Overhead Doors

This scope will call for the replacement of nine overhead doors at the Water and Sewer facility including the outbuilding. This request includes all new doors, openers with Wi-Fi programming and safety sensors. This request will pair perfectly with current replacement of the exterior main doors. This request will provide security, cosmetic and energy-saving measures.

49. (2022) DPW Building Equipment Garage Expansion

Construct a 50' by 80' addition to the equipment storage facility at the Water and Sewer building. Replace concrete service area and re-construct driveway. Upgrade site to meet current zoning and site requirements. In 2018, Northville Township acquired the Parks and Recreation Department from the City of Northville. The Parks maintenance operation was located in the Township's old fire station. The Township sold the old fire station property and moved the maintenance operation to the Water and Sewer Facility. This facility needs to be expanded to accommodate the additional equipment and field staff. Concrete service area is in a state of disrepair. Additionally, much of the equipment is stored outside which decreases the useable life.

50. (2022) Essential Services Building

Development, design, planning and construction of a safe, modern, functional, centrally located Public Safety and Public Services building, inclusive of a second fire station.

51. Replace Township Hall Parking Lot Lighting with LED Fixtures

Replacement of parking lot lighting with LED fixtures at Township Hall per the On-Site Insight report dated 2015. The current lighting was completed when the building was first constructed in 2005. Ideally, this work would bid during the winter for spring / summer completion. This request would align with the organizational goal of maintaining the Township's facilities in the condition expected by the Township Board and the Northville Township residents. This

request would further align with the organization's commitment to providing an adequate, safe, clean and properly maintained facility.

52. Replace Fire Station Water Heater in Boiler Room

This project includes the replacement of the PVI water heater in the Fire Station boiler room. This unit is reaching the end of its service life and was recommended to be replaced by our facilities maintenance as well as in the On-Site Insight Capital Needs Assessment.

53. Replace Fire Station HVAC

This scope will call for the complete replacement of the HVAC boilers and roof-top-units (RTU) at Fire Headquarters. The current units have been providing climate control to the station since the facility was built in 2003. The proposal consists of replacing two heating boilers with 95% efficient boilers that have an ROI of roughly seven years. These units will cost a fraction in energy than their current counterparts. The proposal also includes replacing the six RTU's that provide air movement and cool the facility. This request follows the recent HVAC needs assessment that was completed this past fall.

54. Replace Township Hall HVAC

This scope will call for the complete replacement of the HVAC boilers and roof-top-units (RTU) at Township Hall. The current units have been providing climate control to Township Hall since that facility was built in 2005. The proposal consists of replacing three heating boilers with 95% efficient boilers that have an ROI of roughly seven years. These units will cost a fraction in energy than their current counterparts. The proposal also includes replacing the seven RTU's that provide air movement and cooling to the facility.

55. Replace Fire Station Overhead Doors

This scope will call for the replacement of eight overhead doors at Fire Headquarters. The budget number includes all new doors, openers with Wi-Fi programming and safety sensors. This request will pair perfectly with current replacement of the exterior main doors. This request will provide security, cosmetic appeal and energy-saving measures.

56. Replace Township Hall Roof

The Township Hall Building was constructed in 2005. On-Site Insight completed an inspection in 2015 and suggested the roof coverings should be replaced as early as 2022. A roof inspection in 2020 recommended some repairs, which were undertaken. These repairs gave some added life to the roof. Failure to fund the request could result in roof leaks that cause further deterioration of the building structure and equipment and could over time cause the building to be uninhabitable.

57. Replace Fire Station Roof

The On-Site Insight inspection in 2015 suggested the roof coverings should be replaced as early as 2022. Some repairs were undertaken in 2020, which added useful life to the current roof. This project includes replacing the Fire Station roof coverings as recommended in the capital needs assessment and replacement reserve analysis. The roof has an estimated useful life of 20 years.

Technology

58. (2022) Private Fiber Network Project

This project opens the door to allow increased digital communications between buildings and opens opportunities for the Township to take advantage of local and regional resources available from community partners and Wayne and Oakland counties. The Township is currently utilizing a leased fiber connection from AT&T. This use of the current connection is starting to reach its capacity and is approaching the need to increase bandwidth. The ability to increase the current bandwidth is available but comes at an increased cost. This project would eliminate the need to lease fiber moving forward, which has a project payback timeline of about three to four years. Owning private fiber will require maintenance and leasing agreements for repair and dedicated space on the utility poles on which the new private fiber lines will reside. This would build a private network connecting the Public Safety Headquarters, Township Hall and the Fire Department Building, along with an additional connection to the Northville Public High School building. This project will include running just over two miles of fiber optic cable that would become the Township's primary site-to-site network connection.

59. (2022) Community Room Digital Audio and Video Upgrade

The Assembly Room at Township Hall is the main meeting location for Township boards and commissions to meet with the public. This project would complete the original AV upgrade plan requested by the Township Board of Trustees, which started in 2018 by upgrading the visual technology. To upgrade the entire audio system in the chambers, so the audience can hear the board members and administrative staff using the Assembly Room microphones. Upgrading the technology from an outdated audio system to a current digital audio system that will improve sound quality levels. New digital systems include features like noise and echo cancellation. Along with the upgrade in backend audio equipment, this project would also include new microphones and speakers. This project also will include the installation of a video system to allow for video recording and live stream for Township meetings within the Assembly Room. The video system will include multiple cameras and a video control desk to manage video inputs and audio levels during the meeting.

60. (2022) Mobile Data Computers - Police

Purchase Dell Latitude rugged Mobile Data Computers (MDC) with mounting accessories to replace and upgrade the police fleet. Current MDCs are approaching end of life and support. MDCs are required to be replaced with current and supported models within the 2022 budget year. Current Mobile Data Computers are approaching end of life (5-6 years). This upgrade will provide safe, effective and clear communication between dispatch and officers while proactively patrolling or responding to police calls for service. The MDCs give officers field access to CLEMIS, Oakland County's Courts and Law Enforcement Management Information System.

61. Physical Server and Network Access Storage Replacement

This project would include the purchase of redundant servers and network access storage devices to continue the current server environment and

maintain a reliable disaster recovery, additional server health monitoring and advanced site replication. The project will continue to provide redundancy of critical infrastructure by installing equipment at two separate Township facilities with failover/high availability features. Updated physical servers allow for fast and a more reliable virtual server environment that would support Township applications across all departments.

62. Dispatch Workstations and West/Viper Replacement

Public Safety Answering Points (PSAPs) need tools that ensure rapid and reliable communication with other emergency responders – fire safety personnel, law enforcement, ambulance and medical personnel – to help save lives. Keeping dispatching equipment current is essential to provide quality dispatch services. A new system will ensure the public safety call handling solutions will have the integrated intelligent workstation hardware and software needed to handle all of the required dispatching capabilities in the future. Current dispatch workstations and West / Viper equipment will be reaching its seven-year useful life expectancy.

Vehicles and Equipment

63. Police Vehicle Fleet Replacement

This proposal is to replace five fleet vehicles in 2022 including two patrol vehicles, one investigative vehicle, one training vehicle, and the School Resource Officer vehicle. Estimated costs in future years include continued fleet replacement based on high mileage and high use vehicles, which are prone to breakdowns at inopportune times. Maintaining a reliable fleet provides the community with the confidence that they will receive a timely response when in need of police services.

64. (2022) Soft Body Armor Bullet Proof Vests

The Police Department is contractually obligated to supply bulletproof vests to police officers. A grant exists through the Bulletproof Vest Program (BVP) in which the Office of Justice Program will pay up to 50% of the vests purchased for our officers. This grant has been applied for and has always been approved when the purchase of the vests is submitted. This purchase promotes a safe and secure community and our first responders who may be called upon to rapidly resolve high-risk incidents.

65. (2022) Replace Rescue 1 and Rescue 2 Ambulances

Fire vehicles Rescue 1 and Rescue 2 are approaching the end of reliable service life. Initially the department should realize a reduction in maintenance costs as the vehicles will be more reliable and also under warranty. Purchasing both together could secure better pricing. These ambulances are operated as front line trucks for five years and will be placed in reserve for an additional five years for a total of 10 years of service.

66. (2022) Replacement of Water & Sewer Pick-Up Truck

This is a replacement vehicle for a 2007 pickup truck with more than 130,000

miles. It is used by the Foreman to ensure daily maintenance of our utility system.

- 67. (2022) Replacement of Water & Sewer Service Maintenance Truck**
This is a replacement vehicle for a service truck that was sold in 2019. This specialized vehicle has equipment necessary for repairing and replacing components of our water and sewer system.
- 68. (2022) Replacement of Caterpillar 420 Backhoe with Attachments**
The purchase of the Caterpillar 420 Backhoe with attachments is necessary for maintenance of our Township infrastructure. This purchase will replace an outdated, underpowered 2001 New Holland backhoe.
- 69. Light Duty Trucks 4x4, Midsize (Facilities)**
These two vehicles will be replacements for an existing Transit Van and a Ford Escape. Janitorial staff use the Transit to transport maintenance equipment and materials between our facilities. Our Facilities Manager uses the Ford Escape when traveling daily between facilities and job sites.
- 70. Replace Ford Expedition – Fire Services**
The vehicle will serve as a utility vehicle and will be staffed by the Fire Chief. This vehicle will be used for daily details, emergencies and, on a limited basis, will be deployed on non-emergency public service calls. It will be operated front line for five years and as a reserve utility vehicle for an additional five years. Cost includes vehicle markings, emergency lights and siren, radio installation, equipment storage systems, etc.
- 71. Replacement of Water & Sewer Vehicle**
This is a replacement vehicle for a 2014 Ford Expedition with more than 100,000 miles, which was a re-purposed police command vehicle. It is used by the Public Services Director.
- 72. Replacement of Water & Sewer Pickup Truck with Plow Attachment**
This is a replacement vehicle for a 2013 Ford F-350 with more than 90,000 miles. The Ford pickup truck with snowplow attachment is used in the winter to plow our parking lots and then used for maintenance in the summer.
- 73. Replacement of Caterpillar Loader 906M**
The purchase of the Caterpillar 906 Loader with attachments is necessary for maintenance of our Township infrastructure. This purchase will replace an outdated, underpowered 1977 Caterpillar Loader.
- 74. Replacement of Water & Sewer Pickup Truck with Plow Attachment**
This is a replacement vehicle for a 2014 Ford F-350 with more than 90,000 miles. The Ford pickup truck with snowplow attachment is used in the winter to plow our parking lots and then used for maintenance in the summer.

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- 75. Replace Ford F250 – Fire Services**
Vehicle is approaching the end of its reliable service life. Initially the Department should realize a reduction in maintenance costs as the vehicle will be more reliable and also under warranty. Cost includes vehicle markings, emergency lights and siren, radio installation, equipment storage systems, etc. This vehicle will serve as a command vehicle and will be staffed by a Command Officer (Battalion Chief). This vehicle will be used for daily details, emergencies and, on a limited basis, will be deployed on non-emergency public service calls. The vehicle will be operated front line for five years and then by the Fire Marshal for inspections and investigations for an additional five years.
- 76. Replace Radios (Dispatch, Mobile, Handheld)**
Current dispatch console radios, mobile car radios, and portable handheld radios have an expected life of seven years. Purchased in 2018, all will need to be replaced by 2025. Purchase consists of three dispatch consoles, 12 mobile car radios and 50 portable handheld radios.
- 77. Replace Turnout Gear (Personal Protective Equipment)**
The Fire Department is contractually bound to supply fire fighter protective clothing (turnout gear) for all sworn Fire Department personnel. The turnout gear is essential to protect the fire fighters and allow them to properly perform their duties. The purchase is important at this time for the following reasons: Federal Standards require personal protective gear be in compliance with the National Fire Protection Agency Standard 1971; current gear is reaching the end of its normal life cycle; gear must be fit to each fire fighter for proper safety; current gear can be used as emergency backup in the event the new turnout gear is in need of cleaning or repair; turnout gear is worn on virtually all incidents and during training; and replacing every members' set is prudent for consistency and continuity as well as maintaining compliance with NFPA requirements.
- 78. Replace Self Contained Breathing Apparatus (SCBA)**
Our current SCBAs will be reaching the end of their service life and will need to be replaced in 2025. This is required equipment for firefighting and other hazardous environments. SCBAs are required by MIOSHA to enter IDLH environments and are critical to the health and safety of our firefighters.
- 79. Replace Ladder Truck**
It is recommended to replace the Fire Department's 1999 ladder truck. This truck was refurbished in 2016 with the expectation of getting an additional 10 years of service from the vehicle. In 2025, this vehicle will be 26 years old and should not be relied upon as a frontline emergency vehicle. This vehicle is necessary to provide fire protection to the community. This is a planned vehicle replacement and has been included in the 10-year vehicle replacement schedule. Due to an 18-month build-out time, the replacement ladder truck would be ordered in 2025 and received in 2026.
- 80. Water & Sewer Tandem Dump Truck**
This vehicle will be added to the fleet of vehicles and equipment to be

available for water main repairs, which we anticipate to increase with the age of the system. This is a new piece of equipment, which will be needed to maintain current service levels and will require no additional staffing.

81. Replace Portable Radios – Fire Services

Portable radios are critical for emergency communication. The current radios will be in need of replacement in 2026. This is necessary for reliable communication.

82. Replace F-150 Utility Vehicle – Fire Services

It is recommended this vehicle be replaced, as it will be more than 10 years old. This vehicle is used by suppression and administrative staff for emergency response, training and additional details. The replacement of this vehicle is included in the 10-year vehicle replacement schedule.

83. Replace Dump Truck – 3 Yard

This vehicle will replace an existing 3-yard dump truck that has reached its useful life (anticipated at 10 years).

84. Replace Water & Sewer F250 with Plow

This vehicle will replace an existing plow truck that has reached its useful life (anticipated at 10 years).

85. Replace Ambulances

Replace two 2018 ambulances at 10-year life. The Fire Department operates its ambulances for five years as front-line emergency vehicles and then operates them as reserve ambulances for an additional five years. It is necessary to have two reserve ambulances to support emergency operations. The reserve vehicles are placed in service when the front-line ambulances are taken out of service for route maintenance or emergency repairs.

86. Replace Cardiac Monitors and AEDs

Reliable cardiac monitors and AEDs are critical in providing emergency medical response. The FDA regulates these devices and recommends they are replaced every 10 years, which is considered the useful life. The current cardiac monitors and AEDs will reach the end of their useful life and need to be replaced in 2028.

87. Replace Staff Vehicle – Fire Services

Replace staff vehicle which will be 10 years old. The vehicle will serve as a utility vehicle and will be staffed by the Fire Chief. This vehicle will be used for daily details, emergencies and, on a limited basis, will be deployed on non-emergency public service calls. The vehicle will be operated front-line for five years and as a reserve utility vehicle for an additional five years. Cost will include vehicle emergency lights and siren, radio installation and equipment storage systems.

Water Supply System

88. Annual Maintenance and Painting Township's Water Tower

This project includes maintenance and recommended repairs to the Beck Road water tower. The water tower is a one million gallon spheroid structure that was constructed and placed into service in 2007. Recommended practice for maintaining a water tower suggest exterior painting every 10 years and re-coating the interior every 15 years. In 2017, Dixon Engineering performed a condition assessment of the water tower and recommended the exterior be painted in the next 3-5 years. This project aligns with the Water Asset Management Plan (WAMP), which was submitted to the MDEQ in 2018. In order to properly maintain this structure and ensure the maximum serviceable life, standard maintenance items such as exterior painting and interior re-coating need to be performed. In 2021, Northville Township contracted with Suez Incorporated to perform said maintenance and painting.

89. (2022) Design and Construct New Water Tower – Beck Road Pressure District

Design and construct a new tower or tank to service the Beck Road pressure district. A new tower will allow further reduction in the Township's peak hour, which will result in a reduced rate from GLWA. The reduced rate will allow a payback within approximately six years. After that, Northville Township would see approximately \$1 million savings per year in the revenue requirements from GLWA.

90. Abandon 12" Water Main South of Pickford Street

This project entails abandoning the 12-inch water main that runs along the Johnson Creek, south of Pickford Street, which was part of the old City of Plymouth wellhead system. The water main is more than 60 years old and needs to be taken out of service. A new water main has been installed along the road frontage for the homes to connect. Due to age, this water main would be very costly to fix and it is at the end of its useful life. This project will contribute to reduced operating costs.

91. Water Master Plan

The state of Michigan requires a Master Plan update for a community water supply every five years. Following the completion of the additional water storage facility, the Township will need to complete a new Master Plan for our system.

92. Haggerty Lift Station Rebuild

The Haggerty Road sanitary sewer lift station provides service to the northeast section of the Township near Haggerty and Eight Mile roads. This station was rebuilt in 2014 and continues to have service issues that require frequent maintenance. We are anticipating a redesign of the station and installation of a new wet-well and grinder pumps to alleviate the frequent clogging issues we have.

93. Non-Invasive Inspection of 16" Water Main along Five Mile and Beck Road

This project includes completing a non-invasive inspection of the 16-inch water

main along the north side of Five Mile Road to Beck Road and along Beck Road to Brandywine Blvd. This will assist to assure the proper maintenance of the Township water system and verify the condition. This water main supplies the elevated tank and is close to 70 years old. This inspection will assure continued and proper operation of the elevated tank district.

94. Replacement of Vactor Sewer Cleaner

This purchase will replace the existing 2015 Vactor Sewer Cleaning Truck. It is needed to maintain current service levels.

Sanitary Sewer Capital Improvements

95. Sanitary Sewer Line Improvements Identified in SAW Grant

The sanitary sewer system must be properly maintained in order to operate properly which is a public health issue. Lining, grouting and repairing various segments of the sanitary sewer system as identified in the SAW Grant CIP for the Township. This will aid in assuring the proper maintenance and replacement of the Township's sanitary sewer system.

FY 2023-2028 Seven Year Capital Improvement Plan

Project Descriptions		Capital Outlay Requests								
PATHWAYS AND NON-MOTORIZED IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
1	10' Wide Non-motorized Pathway along Seven Mile Road	Capital Projects Fund	\$ 1,200,000	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	5' Wide Non-motorized Pathway (6 Mile Road, east of Beck)	Capital Projects Fund	-	21,000	-	-	-	-	-	-
3	5' Wide Non-motorized Pathway (6 Mile Road, west of Beck)	Capital Projects Fund	-	34,000	-	-	-	-	-	-
4	Pathway Connection to Arcadia Ridge	Capital Projects Fund	-	100,000	-	-	-	-	-	-
5	10' Wide Non-motorized Pathway (Bradner Road)	Capital Projects Fund	-	98,000	-	-	-	-	-	-
6	Pathway - Edenderry to Fish Hatchery Park	Capital Projects Fund	-	40,000	-	-	-	-	-	-
7	5' Wide pathway (Silver Springs southern [portion])	Capital Projects Fund	-	60,000	-	-	-	-	-	-
8	Six Mile Road Non-mortorized Pathway (Northville Rd to Ravines)	Capital Projects Fund	-	-	120,000	-	-	-	-	-
9	10' Wide Non-motorized Pathway (Ridge Road)	Capital Projects Fund	-	-	121,000	-	-	-	-	-
10	Six Mile Road Non-mortorized Pathway (Forest Edge to Paramount)	Capital Projects Fund	-	-	-	300,000	-	-	-	-
11	5' Wide Non-motorized Pathway (Silver Springs Drive, northern section)	Capital Projects Fund	-	-	-	-	60,000	-	-	-
12	10' Wide Non-motorized Pathway (8 Mile Road)	Capital Projects Fund	-	-	-	-	-	350,000	-	-
13	Pathway Maintenance	Capital Projects Fund	-	-	-	-	150,000	-	150,000	150,000
PATHWAYS AND NON-MOTORIZED IMPROVEMENTS		Total	\$ 1,200,000	\$ 2,253,000	\$ 241,000	\$ 300,000	\$ 210,000	\$ 350,000	\$ 150,000	\$ 150,000
MARV GANS COMMUNITY PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
14	Soccer Field Renovation - Drainage	Park Millage	\$ 65,000	\$ -	65,000	-	-	-	-	-
15	Archery Range	Park Millage / Grant	-	-	225,000	-	-	-	-	-
16	Replace Play Structure (Back)	Park Millage	-	-	160,000	-	-	-	-	-
17	Parking Lot Improvements	Park Millage	-	-	-	-	465,000	-	-	-
18	Pave Driveway Loop Connecting Back Parking Lots	Park Millage	-	-	-	-	50,000	-	-	-
19	MGCP Pathway - VAN to 5 Mile	Park Millage	-	-	-	-	-	100,000	-	-
20	Rewire Irrigation System and Components	Park Millage	-	-	-	-	-	-	40,000	-
21	Basketball Courts	Park Millage	-	-	-	-	-	-	-	100,000
MARV GANS COMMUNITY PARK		Total	\$ 65,000	\$ -	\$ 450,000	\$ -	\$ 515,000	\$ 100,000	\$ 40,000	\$ 100,000

MILLENNIUM PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
22	Skate Park	Park Millage / Donations	\$ 150,000	\$ 150,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -
23	Restroom Renovation	Park Millage	-	-	40,000	-	-	-	-	-
24	Dugout Roofs	Park Millage	-	-	88,000	-	-	-	-	-
25	Repair and/or Replace Baseball Fencing on Fields 4, 5, 6	Park Millage	-	-	35,000	-	-	-	-	-
26	Replace Boardwalk/Bridge	Park Millage	-	-	-	25,000	-	-	-	-
27	Replace Play Structure	Park Millage	-	-	-	-	-	-	150,000	-
28	Soccer Field Renovation - Drainage	Park Millage	-	-	-	-	-	-	-	145,000
MILLENNIUM PARK		Total	\$ 150,000	\$ 150,000	\$ 613,000	\$ 25,000	\$ -	\$ -	\$ 150,000	\$ 145,000
HENNINGSEN PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
29	Repair/Replace Sideline Fencing - 2 fields	Park Millage	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HENNINGSEN PARK		Total	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VETERANS PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
30	Park Improvement	Park Millage	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
31	Pavilion or Swings	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
VETERANS PARK		Total	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
SHELDON ROAD PARK		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
32	Replace Play Structure	Park Millage	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -
33	Sport Court	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
SHELDON ROAD PARK		Total	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 50,000	\$ -
BENNETT ARBORETUM		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
34	Pathway Boardwalk Repair	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
BENNETT ARBORETUM		Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

COLDWATER SPRINGS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
35	Parking Lot Improvements	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ -	\$ -
36	Boardwalk Repair / Replacement	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	150,000
COLDWATER SPRINGS		Total	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ -	\$ 150,000
LEGACY PARK		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
37	Park Master Plan Update	Park Millage	\$ -	\$ -	100,000	\$ -	\$ -	\$ -	\$ -	\$ -
38	Park Development	Park Millage	50,000	50,000	100,000	350,000	\$ -	300,000	300,000	300,000
LEGACY PARK		Total	\$ 50,000	\$ 50,000	\$ 200,000	\$ 350,000	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
FISH HATCHERY PARK (50% - split w/City)		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
39	Replace Play Structure	Park Millage	50,000	50,000	-	-	-	-	-	-
40	Storage Building with Electrical Service	Park Millage	\$ -	\$ -	\$ -	\$ -	25,000	\$ -	\$ -	\$ -
41	Resurface Tennis and Pickleball Courts	Park Millage	-	-	-	-	-	110,000	-	-
FISH HATCHERY PARK		Total	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 25,000	\$ 110,000	\$ -	\$ -
BUILDINGS AND PROPERTY IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
42	Comprehensive Master Plan	General Fund	100,000	100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Replace Carpet and Furniture in Township Hall	Capital Projects Fund	515,000	515,000	-	-	-	-	-	-
44	Townhall Generator Purchase and Installation	Capital Projects Fund	84,225	84,225	-	-	-	-	-	-
45	Public Safety Headquarters - Renovation or Construction	Capital Projects Fund/Project depends on funding source becoming available	2,500,000	-	-	-	-	-	-	-
46	Replace Fire Station West Flooring	Public Safety Fund	39,000	39,000	-	-	-	-	-	-
47	Replace Fire Station Alerting Systems	Public Safety Fund	38,000	38,000	-	-	-	-	-	-
48	Replace DPW Overhead Doors	Water & Sewer Fund	102,120	-	-	-	-	-	-	-

49	DPW Building Equipment Garage Expansion	Water & Sewer Fund	1,440,000	-	-	-	-	-	-	-
50	Municipal Services Building	ARPA, Bond, Capital Projects Public Safety Water and Sewer Funds	-	5,000,000	20,000,000	-	-	-	-	-
51	Replace Township Hall Parking Lot Lighting with LED fixtures	Capital Projects Fund	-	-	30,000	-	-	-	-	-
52	Replace Fire Station Water Heater in Boiler Room	Public Safety Fund	-	-	52,000	-	-	-	-	-
53	Replace Fire Station HVAC	Public Safety Fund	-	-	-	168,000	-	-	-	-
54	Replace Township Hall HVAC	Capital Projects Fund	-	-	-	-	283,000	-	-	-
55	Replace Fire Station Overhead Doors	Public Safety Fund	-	-	-	-	107,852	-	-	-
56	Replace Township Hall Roof	Capital Projects Fund	-	-	-	-	-	222,000	-	-
57	Replace Fire Station Roof	Public Safety Fund	-	-	-	-	-	171,250	-	-
BUILDINGS AND PROPERTY IMPROVEMENTS		Total	\$ 4,818,345	\$ 5,776,225	\$ 20,082,000	\$ 168,000	\$ 390,852	\$ 393,250	\$ -	\$ -
TECHNOLOGY		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
58	Private Fiber Network Project	Capital Projects Fund	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Community Room Digital Audio and Video Upgrade	Capital Projects Fund	85,000	85,000	-	-	-	-	-	-
60	Mobile Data Computers - Police	Public Safety Fund	50,000	50,000	-	-	-	-	-	-
61	Physical Server and Network Access Storage Replacement	Capital Projects Fund	-	-	90,000	-	-	-	-	-
62	Dispatch Workstations and West/Viper Replacement	Public Safety Funds	-	-	-	-	300,000	-	-	-
TECHNOLOGY		Total	\$ 310,000	\$ 310,000	\$ 90,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -
VEHICLES AND EQUIPMENT		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
63	Police Vehicle Fleet Replacement	Public Safety Fund	\$ 228,120	\$ 228,120	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 250,000	\$ 250,000
64	Soft Body Armor Bullet Proof Vests	Public Safety Fund	50,000	50,000	-	-	-	-	-	-
65	Replace Rescue 1 and Rescue 2 Ambulances	Public Safety Fund	635,000	635,000	-	-	-	-	-	-
66	Replacement of Water & Sewer Pick-Up Truck	Water & Sewer Fund	35,000	35,000	-	-	-	-	-	-
67	Replacement of Water & Sewer Service Maintenance Truck	Water & Sewer Fund	145,000	145,000	-	-	-	-	-	-

68	Replacement of Caterpillar 420 Backhoe with Attachments	Water & Sewer Fund	150,000	150,000	-	-	-	-	-	-
69	Light Duty Truck 4x4, Midsize, Facilities	Capital Projects Fund	-	-	35,000	35,000	-	-	-	-
70	Replace Ford Expedition - Fire Services	Public Safety Fund	-	-	51,000	-	-	-	-	-
71	Replacement of Water & Sewer Vehicle	Water & Sewer Fund	-	-	43,000	-	-	-	-	-
72	Replacement of Water & Sewer Pick-Up Truck with Plow Attachment	Water & Sewer Fund	-	-	40,000	-	-	-	-	-
73	Replacement of Caterpillar Loader 906M	Water & Sewer Fund	-	-	-	140,000	-	-	-	-
74	Replacement of Water & Sewer Pick-Up Truck with Plow Attachment	Water & Sewer Fund	-	-	-	40,000	-	-	-	-
75	Replace Ford F250 - Fire Services	Public Safety Fund	-	-	-	-	96,000	-	-	-
76	Replace Radios (Dispatch, Mobile, Handheld)	Public Safety Fund	-	-	-	-	963,054	-	-	-
77	Replace Turnout Gear (Personal Protective Equipment)	Public Safety Fund	-	-	-	-	130,000	-	-	-
78	Replace Self Contained Breathing Apparatus (SCBA)	Public Safety Fund	-	-	-	-	500,000	-	-	-
79	Replace Ladder Truck	Public Safety Fund	-	-	-	-	1,721,800	-	-	-
80	Water & Sewer Tandem Dump Truck - 10YD	Water & Sewer Fund	-	-	-	-	150,000	-	-	-
81	Replace Portable Radios - Fire Services	Public Safety Fund	-	-	-	-	-	500,000	-	-
82	Replace F-150 Utility Vehicle - Fire Services	Public Safety Fund	-	-	-	-	-	61,000	-	-
83	Dump Truck - 3 Yard	Water & Sewer Fund	-	-	-	-	-	-	150,000	-
84	Replace F250 with Plow	Water & Sewer Fund	-	-	-	-	-	-	50,000	-
85	Replace Ambulances (2)	Public Safety Fund	-	-	-	-	-	-	-	700,000
86	Replace Cardiac Monitors and AEDs	Public Safety Fund	-	-	-	-	-	-	-	300,000
87	Replace Staff Vehicle - Fire Services	Public Safety Fund	-	-	-	-	-	-	-	63,000
VEHICLES AND EQUIPMENT		Total	\$ 1,243,120	\$ 1,243,120	\$ 409,000	\$ 455,000	\$ 3,800,854	\$ 801,000	\$ 450,000	\$ 1,313,000

WATER SUPPLY SYSTEM	POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
Annual Maintenance and Painting Township's Water Tower	Water & Sewer Fund	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 35,000	\$ 35,000	\$ 35,000
Design & Construct New Water Tower - Beck Road Pressure District	Water & Sewer Fund	4,000,000	8,126,303	-	-	-	-	-	-
Abandon 12" Water Main south of Pickford Street	Water & Sewer Fund	-	-	200,000	-	-	-	-	-
Water Master Plan	Water & Sewer Fund	-	-	-	80,000	-	-	-	-
Haggerty Lift Station Re-Build	Water & Sewer Fund	-	-	-	-	500,000	-	-	-
Non-Invasive Inspection of 16" Water Main along 5 Mile and Beck Rd	Water & Sewer Fund	-	-	-	-	100,000	-	-	-
Replacement of Vactor Sewer Cleaner	Water & Sewer Fund	-	-	-	-	-	600,000	-	-
WATER SUPPLY SYSTEM	Total	\$ 4,080,000	\$ 8,206,303	\$ 280,000	\$ 160,000	\$ 680,000	\$ 635,000	\$ 35,000	\$ 35,000
SANITARY SEWER	POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2022	REVISED 2022	2023	2024	2025	2026	2027	2028
Sanitary Sewer Line Improvements Identified in SAW Grant	Water & Sewer Fund	\$ 215,000	\$ 215,000	\$ 210,000	\$ 390,000	\$ 52,000	\$ 50,000	\$ 50,000	\$ 50,000
SANITARY SEWER	Total	\$ 215,000	\$ 215,000	\$ 210,000	\$ 390,000	\$ 52,000	\$ 50,000	\$ 50,000	\$ 50,000
Grand Total		\$ 12,271,465	\$ 18,283,648	\$ 22,635,000	\$ 1,973,000	\$ 5,973,706	\$ 2,779,250	\$ 1,285,000	\$ 2,293,000



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Budget Summaries – General Fund

The General Fund is used to account for all financial resources traditionally associated with Township government, except those required to be accounted for in another fund. The General Fund includes trustee, executive, finance and budget, clerk, information technology and communications, treasurer, assessing, elections, facilities, human resources, building and planning departments. The two primary sources of revenue for this fund are general property taxes and state shared revenue. In addition, the General Fund also receives revenue from licenses and permits, certain grants and interest income.

DESCRIPTION	GENERAL FUND REVENUE				
	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Taxes	\$ 2,177,189	\$ 1,822,000	\$ 1,830,241	\$ 1,822,000	\$ 1,902,000
Licenses, Permits & Charges for Services	2,297,372	1,272,100	894,408	1,544,000	1,555,500
Federal Sources	2,044	-	-	-	-
State Sources	3,038,338	2,782,500	1,517,062	3,406,000	3,106,000
Other Revenue	558,183	447,461	318,650	677,461	665,000
Interest Income	2,816	-	3,612	-	-
Total Revenue	<u>\$ 8,075,942</u>	<u>\$ 6,324,061</u>	<u>\$ 4,563,973</u>	<u>\$ 7,449,461</u>	<u>\$ 7,228,500</u>

Fund Balance Analysis - General Fund	Total
Fund Balance, January 1, 2022	\$ 15,605,103
Estimated 2022:	
Revenue	7,449,461
Expenditures	<u>(6,962,758)</u>
Revenues over/(under) expenditures	486,703
2023 Budget:	
Revenue	7,228,500
Expenditures	<u>(7,878,692)</u>
Revenues over/(under) expenditures	<u>(650,192)</u>
Projected Fund Balance, December 31, 2023	<u>\$ 15,441,614</u>

Property Tax Revenue

The General Fund property tax revenue is estimated to total \$1,902,000 for 2023. This includes (a) general voted millage of 0.1173 mills, which expires December 2026 and (b) Charter authorized millage rate of 0.6513 mills. For fiscal year 2023, the Headlee cap for the Charter authorized millage has been permanently reduced from 1 mill to 0.6513 mills, which has resulted in a loss of \$881,000 to fund General Fund operations in 2023, and an overall cumulative loss of \$5,650,000 since 2014.

The Headlee amendment of the State Constitution can reduce the amount of operating millages allowed by Township Law. This amendment limits the growth in property tax

revenue from existing property to the rate of inflation. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the State's inflation rate multiplier.

Licenses, Permits & Charges for Services

This revenue includes fees for various services and permits. The revenue sources in this category primarily include cable television franchise fees of \$530,000 and \$845,000 in estimated fees paid by builders and contractors for plan review and building permit activities, which is used to offset the cost of both the Building and Planning departments. This revenue source will be monitored carefully since it is directly related to construction activity.

State Shared Revenue

Estimated at \$3,106,000, revenue sharing represents 43% of the 2023 fiscal year General Fund annual revenue. The State Shared Revenue program distributes sales tax collected by the state of Michigan to local governments as unrestricted revenue on a per capita basis. Receipts from the State Treasury are scheduled to be received in April, June, August, October, December and the following February (recorded as a receivable as of December 31). The increase in the Township's 2020 U.S. Census population directly affects the constitutional portion of the state shared revenue received from the state of Michigan.

Interest on Investments

Interest rates have been on the rise in 2022 and are projected to continue to surge until 2023 when the expectation is the Federal Reserve will quickly lower in an effort to avoid a recession. Although investment income is expected in 2023, no investment income is budgeted for FY 2023.

Other

This line item is estimated at \$665,000 and includes (a) reimbursement of demolition costs, (b) allocated administrative costs, and (c) special assessment collections.

Appropriations

The following schedule represents the appropriations by department. Following this schedule are the departmental overviews and significant accomplishments. While financial resources and personnel are shown by department, the Northville Township staff works together cross-departmentally to provide services to Northville Township customers.

DESCRIPTION	APPROPRIATIONS				
	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
TRUSTEE					
Personnel Services	\$ 49,059	\$ 47,460	\$ 21,890	\$ 47,460	\$ 47,444
	<u>\$ 49,059</u>	<u>\$ 47,460</u>	<u>\$ 21,890</u>	<u>\$ 47,460</u>	<u>\$ 47,444</u>
EXECUTIVE					
Personnel Services	\$ 555,027	\$ 546,291	\$ 358,137	\$ 546,291	\$ 545,147
Supplies	6,572	18,500	528	6,500	7,500
Other Services and Charges	373,326	428,736	166,979	482,558	548,989
	<u>\$ 934,925</u>	<u>\$ 993,527</u>	<u>\$ 525,644</u>	<u>\$ 1,035,349</u>	<u>\$ 1,101,636</u>
FINANCE AND BUDGET					
Personnel Services	\$ 497,311	\$ 587,895	\$ 257,923	\$ 587,895	\$ 614,294
Supplies	10,767	12,175	6,451	12,175	13,220
Other Services and Charges	50,084	115,520	63,115	100,350	114,745
	<u>\$ 558,162</u>	<u>\$ 715,590</u>	<u>\$ 327,489</u>	<u>\$ 700,420</u>	<u>\$ 742,259</u>
TOWNSHIP CLERK'S OFFICE					
Personnel Services	\$ 261,114	\$ 278,481	\$ 117,324	\$ 278,481	\$ 274,751
Supplies	1,168	6,200	991	5,100	5,900
Other Services and Charges	15,540	40,525	14,314	40,625	47,350
	<u>\$ 277,822</u>	<u>\$ 325,206</u>	<u>\$ 132,629</u>	<u>\$ 324,206</u>	<u>\$ 328,001</u>
INFORMATION TECHNOLOGY AND COMMUNICATIONS					
Personnel Services	\$ 292,078	\$ 386,266	\$ 163,316	\$ 386,266	\$ 572,763
Supplies	351	1,000	372	1,000	3,700
Other Services and Charges	156,046	146,945	46,235	145,530	162,500
	<u>\$ 448,475</u>	<u>\$ 534,211</u>	<u>\$ 209,923</u>	<u>\$ 532,796</u>	<u>\$ 738,963</u>
TREASURER					
Personnel Services	\$ 27,016	\$ 26,966	\$ 12,437	\$ 26,966	\$ 26,956
Supplies	11,091	15,100	7,303	13,650	15,645
Other Services and Charges	5,773	7,400	1,057	12,350	12,910
	<u>\$ 43,880</u>	<u>\$ 49,466</u>	<u>\$ 20,797</u>	<u>\$ 52,966</u>	<u>\$ 55,511</u>
ASSESSING					
Supplies	\$ 4,576	\$ 5,453	\$ 4,795	\$ 5,453	\$ 5,480
Other Services and Charges	402,898	386,100	180,785	384,300	407,650
	<u>\$ 407,474</u>	<u>\$ 391,553</u>	<u>\$ 185,580</u>	<u>\$ 389,753</u>	<u>\$ 413,130</u>
ELECTIONS					
Personnel Services	\$ 83,415	\$ 249,928	\$ 58,307	\$ 261,608	\$ 221,645
Supplies	9,221	54,700	28,778	57,100	23,000
Other Services and Charges	475	70,950	11,897	47,950	52,500
Capital Outlay	53,284	-	-	-	-
	<u>\$ 146,395</u>	<u>\$ 375,578</u>	<u>\$ 98,982</u>	<u>\$ 366,658</u>	<u>\$ 297,145</u>

DESCRIPTION	APPROPRIATIONS				
	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
FACILITY OPERATIONS					
Personnel Services	\$ 312,847	\$ 358,922	\$ 151,161	\$ 358,922	\$ 380,447
Supplies	18,617	26,700	11,310	24,000	21,500
Other Services and Charges	123,033	281,259	120,639	281,647	241,750
Capital Outlay	-	15,147	15,147	15,147	-
	<u>\$ 454,497</u>	<u>\$ 682,028</u>	<u>\$ 298,257</u>	<u>\$ 679,716</u>	<u>\$ 643,697</u>
HUMAN RESOURCES					
Personnel Services	\$ 220,904	\$ 231,497	\$ 105,864	\$ 231,497	\$ 264,198
Supplies	500	500	-	500	500
Other Services and Charges	7,444	37,050	21,910	36,287	54,600
	<u>\$ 228,848</u>	<u>\$ 269,047</u>	<u>\$ 127,774</u>	<u>\$ 268,284</u>	<u>\$ 319,298</u>
BUILDING DEPARTMENT					
Personnel Services	\$ 318,544	\$ 293,534	\$ 105,443	\$ 293,534	\$ 303,762
Supplies	3,888	10,400	3,233	6,400	8,000
Other Services and Charges	129,867	116,700	77,191	135,900	127,650
	<u>\$ 452,299</u>	<u>\$ 420,634</u>	<u>\$ 185,867</u>	<u>\$ 435,834</u>	<u>\$ 439,412</u>
PLANNING DEPARTMENT					
Personnel Services	\$ 163,637	\$ 246,591	\$ 108,317	\$ 246,591	\$ 271,226
Supplies	-	500	43	500	500
Other Services and Charges	10,532	129,575	11,736	128,075	57,500
	<u>\$ 174,169</u>	<u>\$ 376,666</u>	<u>\$ 120,096</u>	<u>\$ 375,166</u>	<u>\$ 329,226</u>
TRANSFERS OUT					
Debt Service Funds	\$ 790,150	\$ 754,150	\$ 754,150	\$ 754,150	\$ 1,092,970
Capital Projects	330,000	1,000,000	330,000	1,000,000	1,330,000
	<u>\$ 1,120,150</u>	<u>\$ 1,754,150</u>	<u>\$ 1,084,150</u>	<u>\$ 1,754,150</u>	<u>\$ 2,422,970</u>
Total Expenditures	<u>\$ 5,296,155</u>	<u>\$ 6,935,116</u>	<u>\$ 3,339,078</u>	<u>\$ 6,962,758</u>	<u>\$ 7,878,692</u>

Executive

Overview

The citizens of Northville Township elect the Supervisor, Clerk, Treasurer and four Trustees every four years as their representatives. The Township Board has the power to adopt laws, ordinances and resolutions, to approve contracts and agreements, to adopt the budget, to levy taxes and to set policy. The Township Board appoints a Township Manager who is accountable for all of the day-to-day administrative functions.

The Trustee Department consists of the four Trustees whereas the Executive Department consists of the Township Supervisor and the Township Manager's Office.

The Township Manager's Office strives to effectively serve the Township Board and public through responsible administration of all Township affairs, and demonstration and promotion of a high standard of ethics, professionalism and integrity throughout the Township organization.

The Township Manager's Office fosters open and complete communications, actively seeks out and incorporates citizen involvement and participation, and achieves

outstanding results through partnerships with other service providers in both the public and private sectors.

The Board of Trustees prides itself on visionary thinking and servant leadership and this is demonstrated in collaboration with the Township Manager's Office through words, actions and policies, and a commitment to treat all colleagues and citizens with respect, accountability and dignity.

2022 Significant Accomplishments

WELL-FUNDED STABILITY

The fundamental financial objective of the Township is to effectively manage and fund the long-term costs for both its defined benefit pension and retiree health care plan. To ensure sustainability, the target funded ratio for public pensions based on recent Government Finance Officers Association industry best practice recommends that public officials and associated trustees should, at a minimum, adopt a funding policy with a target funded ratio of 100% or more (full funding).

In 2020, the Township Board approved a funding strategy to pay down the remaining unfunded OPEB liability with the goal of achieving a 100% funded status for the plan by the end of 2020. **As of December 31, 2021, actuarial valuation, the Townships OPEB plan was 93% funded.**

Operations –

- Brought forth the remodeling and update of Township Hall, a 2022 CIP project approved by the Board of Trustees for completion in 2022.
- Moved forward with the Seven Mile Property/Legacy Park demolition of the remaining buildings.

Employee Development & Training –

- Introduced LocalGov University, a leading provider of online training for local governments nationwide that reduces liability and mitigates risk.
- Continued the use of the PowerDMS platform for review, implementation and retention of Township policies.

Communications –

- Expanded into the world of Instagram in order to market, promote and get the good word out about Northville Township.
- Partnered with the City of Northville and held a first-ever joint meeting to CONNECT, ENGAGE & SERVE THE COMMUNITY.

-
- Debuted an employee website to relay information from various departments, including human resources forms, policy and procedures, Township updates and engagement.

2023 Department Goals

Operations -

- Coordinate the development and completion of an essential services complex, which would include a new Public Safety facility, a second fire station, Department of Public Works, and Parks and Recreation storage on the Legacy Park property.
- Evaluate existing organizational structure for efficient and effective delivery of services.

Employee Training/Development –

- Promote staff development and retention; extend benefits with cost effectiveness.
- Continue to promote and implement leadership training and development programs for department directors.
- Promote/incorporate volunteerism for Township departments and the community.

Communications –

- Widening communications to attract broader audiences by including video messages to our website and social media sites.
- Create opportunities to educate the community about Northville Township and all services.

Budget-

- Deliver a responsible and sustainable budget and Capital Improvement Plan to the Board for approval.

Finance and Budget

Overview

The Finance and Budget Department provides operational services including accounting, budgeting, debt administration, grants management and reporting, accounts receivable, accounts payable as well as coordinates the annual financial audit and preparation of the Annual Comprehensive Financial Report. The Department's diligence in these activities will position the Township to earn accolades

from the Government Finance Officers Association and help maintain Northville's AAA bond credit rating with Standard & Poor's.

The Department maintains the Township's financial records in accordance with Township Charter, state law, and Generally Accepted Accounting Principles (GAAP). An annual comprehensive financial report will be prepared each year in connection with the Township's annual audit.

2022 Significant Accomplishments

- Achieved the ***Distinguished Budget Presentation Award*** for the 2022 budget and the ***Certificate of Excellence in Financial Reporting*** for the 2020 Annual Comprehensive Financial Report.
- Achieved a AAA bond rating.
- Involved the Township Board of Trustees (BoT) in developing the Capital Improvement Plan in an effort to align the vision of the Township BoT from the February 2021 and 2022 study sessions with the capital plan.
- Created a new surplus division within MERS DB to create a stronger impact with the additional pension contributions.
- Continued to work with members of the Investment and Finance Committee to develop and implement an investment strategy.

2023 Department Goals

- Monitor the efficiency and effectiveness of the Township's internal financial controls to provide for proper safeguarding of Township assets.
- Ensure compliance with financial reporting standards set by GAAP, GASB, GFOA, the state of Michigan and the federal government.
- Record, monitor and balance all financial transactions accurately, timely and cost-effectively

Township Clerk

Overview

In addition to elections, the Township Clerk is responsible for general Township administration duties including: A) records administration, B) public information and C) financial accounting.

A) Records Administration includes being responsible for the Township's official records, for document storage and preservation, retrieval of contracts, agreements, leases, bids, deeds, easements, maintenance of Township ordinances and minutes of all Board and Commissions. The Clerk's Office posts and publishes notices of meetings, public hearings, zoning map amendments and adopted ordinances all in compliance with the Open Meetings Act. All meeting actions of the Board of Trustees are recorded, transcribed and maintained in the Clerk's Office. Administered Oaths of Office and maintain the Book of Oaths.

B) Public Information duties include responding to requests for public records according to the Freedom of Information Act (FOIA) and maintaining and producing documents that enable the public to participate in local government.

C) Financial Accounting responsibilities include working with the Township Finance and Budget Director and staff to maintain the general ledger, and prepare warrants, financial statements and tax certificates.

2022 Significant Accomplishments

- Expanded services and communications by reintroducing notary services for residents, processing a record number of FOIAs, a 25% increase over prior year; conducting a first-ever spring Shred-It event for residents while retaining the Fall Shred-It event; and facilitating a quarterly HOA forum with HOA's and condo associations.
- Improved efficiency of Township operations by implementing policy and process improvements. They include adding an electronic document management system (Rubex) for Township document storage; adopting a business registration policy and improving the renewal process to achieve 100% compliance from all Northville Township businesses; and updating the Township's liquor license application, policy and process.
- Participated on the Legacy Park, Pathways and Investments Advisory committees. Prioritized six connector pathways projects, approved Legacy Park

trail concept plans, and approved demolition of remaining Psychiatric Hospital Buildings with target completion of summer 2023.

2023 Department Goals

- Create training and policy standards for Township-wide use of the electronic document management system.
- Implement agenda management software for the Board of Trustees packets to improve efficiency.
- Continue professional development:
 - Deputy Clerk Katie Anderson to continue education and experience points, as permissible by MAMC, to obtain her MiPMC level 3 certification.
 - Clerk Associate Jodi Mitchell to continue with Institute Year Two to obtain her initial MiPMC certification.

Information Technology and Communications

Overview

The Information Technology and Communications Department (ITaC) oversees all technology and communications across all Northville Township departments.

The ITaC Department provides Township employees with technology solutions and support to assist in providing vital services to Northville Township citizens. The ITaC team achieves this through the design, implementation, maintenance, and advancement of services, software, training and applications.

The changes and growth in the use of technology resources across all Northville Township departments has been profound. Key ITaC developments, including a strong reliance on the internet, increased need for resident-facing applications, and the ability to leverage technology to improve productivity, has transformed ITaC from a back-office production department to a strategic enabler for the delivery of information and services.

ITaC maintains and supports computers, laptops, desktop and cellular phone systems, printers, scanners, faxes, plotters, body worn cameras and more. The ITaC team also provides interdepartmental project management expertise, application support, hardware/software procurement guidance, user training, and cost analyses for technology alternative and solutions.

Northville Township has had a strong focus on increasing internal and external communication over the past six years. In 2017, a Northville Township Communication Subcommittee was created to evaluate existing forms of communication, potential new platforms and to create a communication strategic roadmap. Since 2017, the Township has grown its communication, including the implementation of multiple social media platforms, restarted the Northville Township newsletter in an electronic form, created a Township branding guide and more.

The ITaC Department updates multiple communication platforms including Facebook (4,122 followers), Twitter (883 followers) and Instagram (567 followers), the latter which was introduced in January 2022. With two part-time communication staff members, including a Communications and Grants Manager and a Marketing Specialist, the Township produces social media messages and electronic newsletters that are visually engaging and deliver critical information for all followers. The ITaC Department also oversees writing and creating press releases, print media articles, PowerPoint presentations, and department and Township annual reports. This external communication stresses a straightforward tone that follows Associated Press Style.

The ITaC Department also supports the delivery of the Township's Geographic Information System (GIS). GIS resources provide intelligence for emergency service responders, utility asset maintenance, economic/community development, and hardcopy maps, which are used by the public and Township staff as intuitive resources to visualize and understand public services available throughout the community.

2022 Significant Accomplishments

- Launched Instagram, a new-to-the-Township social media platform in an effort to increase resident engagement.
- Enhanced the audio visual equipment in the Assembly Room at Northville Township Hall for a better audience experience.
- Completed cyber-security vulnerability assessments on the internal and external Northville Township network.

2023 Department Goals

- Install new digital signage at Township Hall to assist, inform and guide visitors.
- Design, publish and send at least one informational print media product to all Township residential households in 2023.
- Replace computers Township wide to enhance mobility options to accommodate work-from-home situations as needed.

Township Treasurer

Overview

Treasury oversees the billing, collection and distribution of Township, county, school and state education taxes; prepares delinquent tax rolls; collects water and sewer usage fees; oversees investment activities; maintains financial guarantees, collects Township receivables and conducts daily banking. The mission of the Treasurer's Department is to continue providing extraordinary customer service as our primary goal through continued professional growth of our staff, and through credible, proactive improvements in our procedures and technologies.

2023 Significant Accomplishments

- Reduced water and sewer usage charge by 3%, effective July 1, 2022.
- Successfully procured construction services for the abatement and demolition of the state psychiatric hospital on Seven Mile Road and the construction of a second water tower, which will eventually save residents a million dollars per year on water fees.
- Successfully identified funding streams and procured construction manager and architecture services for the construction of a new essential services complex.
- Developed and implemented an investment strategy to improve safety, liquidity and return on investment by increasing the amount of funds backed by the federal government in part through a program of laddering investments in U.S. Treasury bonds.

2023 Department Goals

- To ensure prudent investments in the future of Northville Township through careful review, planning, funding and execution of the CIP budget and related capital improvement projects, while seeking every opportunity to improve services while also continuing to reduce taxes and fees.
- To successfully implement a new banking service agreement in second quarter 2023.

-
- To continue to implement the statutory duties of the Charter Township Treasurer.

Assessing

Overview

The Assessor's Department works under the guidance of the State Tax Commission, which has general supervision of the administration of the property tax laws in Michigan and shall render such assistance and give such advice to assessors, as they deem necessary.

The assessment process is summarized as follows:

1. Locate and identify all taxable property.
2. Inventory all property noting specific characteristics of each parcel.
3. Estimate market value.
4. Determine tax status – taxable or exempt.
5. Calculate assessed, capped and taxable values.
6. Prepare certified assessment roll.
7. Notify property owners of changes to their assessments.
8. Defend values when appealed.
9. Prepare tax roll.

2022 Significant Accomplishments

- All Board of Review members successfully completed the mandatory training and received their certification from the State Tax Commission.
- Continued training to further learn the Cloud version of the BS&A Assessing Program.
- Created an Assessing Department manual outlining general processes, procedures and day-to-day office instructions.

2023 Department Goals

- To continue training and learning the Cloud BS&A software program.
- Discover more efficient ways to tackle assessing by maximizing the new Cloud BS&A functions not previously available to the Department.
- Examine procedures to eliminate paper and move to electronic copies, scanning, attaching, etc.

Elections

Overview

The Clerk's Office conducts all elections in accordance with state and federal law. The Clerk and Deputy Clerk are accredited by the Secretary of State to conduct election administration, including the training of precinct inspectors appointed to serve in the polls at local, school, county, state and federal elections. There is a three-month cycle of election preparation and follow-up. The Clerk chairs the Township Election Commission.

2022 Significant Accomplishments

- Issued new voter ID cards to reflect redistricting and conducted the 2022 Primary and General Elections.
- Created both online and in-person training opportunities for election inspectors.
- Continued to educate residents on the absent voter process to establish trust and confidence in Northville Township elections.
- Upgraded election Drop Box appearance and video surveillance monitoring.

2023 Department Goals

- Improve election processes in preparation for 2024 presidential election year.
- Reevaluate the election preparation process to best utilize the new Clerk's Office configuration.
- Continue involvement in the AWCC, MAMC and IMMC to support and implement best practices within election laws.
- Recruit new precinct inspectors.

Facility Operations

Overview

Northville Township's Facilities Management Division provides core operation, maintenance and strategic planning for Township-owned buildings. In addition to maintaining existing Township-owned buildings, we oversee and manage capital

projects further developing our facilities. The Facilities Management Division delivers these services in a safe, cost-effective, and sustainable manner to support the citizens and employees who use these facilities.

2022 Significant Accomplishments

- Concluded station-wide renovation of Fire Headquarters. Upgraded flooring, furniture, paint, training room, HVAC, bay epoxy and kitchen appliances. Completed all projects using in-house construction management.
- Established a renovation committee for the interior of Township Hall. The construction included new flooring, paint schemes, furniture and new office/workspace area configuration.
- Upgraded 95% of all Township facilities to LED lighting. These upgrades have an estimated ROI of 1.5 years and will save thousands of dollars going forward.
- Earned Silver certification in the Michigan Green Communities Challenge, a competition designed to measure the Township's commitment to sustainability.

2023 Department Goals

- Continue to lower our energy usage and overall carbon footprint. These metrics include HVAC enhancement, lighting scheduling and water-saving fixtures.
- Complete all capital improvement projects that relate to Facilities Management on time and under budget. These projects are listed in the approved 2023 budget.
- Continue to provide staff education and training opportunities. To date, we have completed training through International Facilities Management Association, Michigan Municipal Risk Management Authority and Refrigeration Service Engineers Society.

Human Resources

Overview

The Human Resources (HR) Department provides vision, leadership and guidance while promoting a work culture that supports continuous improvement and superior public service. The Department strives to attract, develop and retain a highly qualified, diverse and innovative workforce. Another aim of HR is to provide consistent and accurate direction and support to not only management but all Township staff.

Human Resources is responsible for providing support to all Township departments by performing centralized functions of recruitment, selection, on-boarding, training and staff development. The Department is also responsible for the maintenance and negotiation of various collective bargaining agreements representing five union groups, as well as the employment relationship with all non-union Township employees. Additionally, the HR Department is responsible for the coordination and administration of the Township's various benefit offerings including health, life, dental, vision and disability insurances, retirement programs, retiree healthcare programs, tuition reimbursement, health and wellness and optional retirement programs.

Human Resources further manages compliance with all employment law requirements including Equal Employment Opportunity, Fair Labor Standards Act, Family Medical Leave Act, Americans with Disabilities Act, and the Patient Protection and Affordable Care Act.

2022 Significant Accomplishments

- Completed ICMA High Performance Leadership Academy.
- Completed Certified Labor Relations Leader (CLRL) certification.
- Implemented LocalGovU, an online employee training platform designed for risk reduction
- Created policies to protect the Defined Benefit funding levels by defining parameters regarding the purchase of service credits; created surplus divisions within the Defined Benefit to more effectively fund the Defined Benefit.
- Expanded Township's health and wellness program to include all permanent employees; increased monthly program opportunities.

2023 Department Goals

- Successfully negotiate four collective bargaining agreements set to expire in 2023.
- Expand department offerings and output by increasing responsibilities and functions of support staff.
- Progress department through additional certifications and development opportunities to maximize risk mitigation and overall employee retention.

Building Department

Overview

Northville Township's Building Department ensures that building construction projects meet community standards for local building codes and ordinances. Staff issues permits for the construction, repair and alteration to private property. Housing and some ordinance complaints are also handled by the Department.

In 2021, the Building Department issued 94 new single family and multi-family residential permits. Commercial also continued to remain strong with 71 permits for various commercial uses.

The Building Department performs many customer services on a daily basis. Some of the tasks performed by staff in 2021 are quantified below:

- Total number of permits issued: 3,704
- Total number of inspections performed: 6,963
- Total number of certificates of occupancy issued: 101

During 2021, the total construction value represented by issued permits was \$ 93,646,738 as compared to \$ 52,820,982 for 2020. This is a 77% increase. At the end of 2021, there were 115 developed single family residential lots available. The 2022 figures were being collected at this writing.

2022 Significant Accomplishments

- The Building division processed **3,704** permits in 2021 compared to 2,899 in 2020, a 28% increase. We performed **6,963** inspections compared with 6,198 inspections in 2020, a 12% increase. In 2021, we issued a total of **94** single family and multiple family permits, compared to 77 permits issued in 2020, rising 22%.
- Collected expired permit fees, which generated nearly \$7,200 in revenue for 2021.
- Improved the Planning, Zoning and Engineering (PZE) module of the BS&A software, which was converted to the Cloud-based version in 2021.
- Incorporated scanning and attaching old and new documentation to properties in Building.Net.

-
- Hired a part-time associate to assist with processing permits and general office tasks.

2023 Department Goals

- Work with the DPW to start implementing a Fat, Oil, and Grease (FOG) ordinance and reporting program.
- Continue to administer the state and national building and fire code requirements for all improvements within the community.

Planning Department

Overview

The Planning Department is responsible for administering the long-term planning efforts of the Township, maintaining the zoning ordinance, administering development-related regulations, guiding new development and acting as the technical staff to the Planning Commission, Zoning Board of Appeals and the Board of Trustees.

It strives to prioritize service within the scope of reduced resources while intently pursuing the Township's vision for the future. Building on this vision includes laying the groundwork for a growing, developing, constantly improving, quality community while leveraging available strengths to increase our competitive advantage.

Planning seeks opportunities to continuously improve the Township. One method is refining zoning ordinances and planning policies through amendments to enhance the visual characteristics of the community. These include setbacks, landscaping, lighting and parking, as well as the materials and processes used to create them. These regulations balance the priorities of the resident, development and business communities.

Northville Township is committed to providing a high level of customer service. While other communities limit services to a few days or afternoons each week, the Planning Department provides exceptional full-time service and responds positively to change. Its purpose is to assist, guide and support new businesses, developments and residents in the Township, all of whom have high standards.

2022 Significant Accomplishments

- The Township solicited bids from planning firms to guide the master plan process. The plan was last updated in 2007. Seven firms responded, four teams were interviewed. The interview committee unanimously selected Kendig Keast Collaborative for the project, which kicked off May 2022. Completion is anticipated in June/July 2023.
- Worked with Pathway Subcommittee to identify and prioritize potential projects for 2022 construction to complete critical “gaps” in the existing non-motorized system.
- Worked with the Legacy Park committee to solicit bids and select a consultant to develop a non-motorized trail plan for Legacy Park. Building upon the Vision 2021 park master plan, the trail plan evaluated and identifies routes for walking, running, hiking, biking and mountain biking.
- Approved a plan for a complete building renovation of the Hampton Inn at Eight Mile and Haggerty roads.
- A number of the commercial businesses opened at the Village at Northville project (Five Mile and Beck roads), First Watch, Tropical Smoothie Café, Five Guys, Sherwin Williams, Verizon and the Hilton Home 2 hotel.

2023 Department Goals

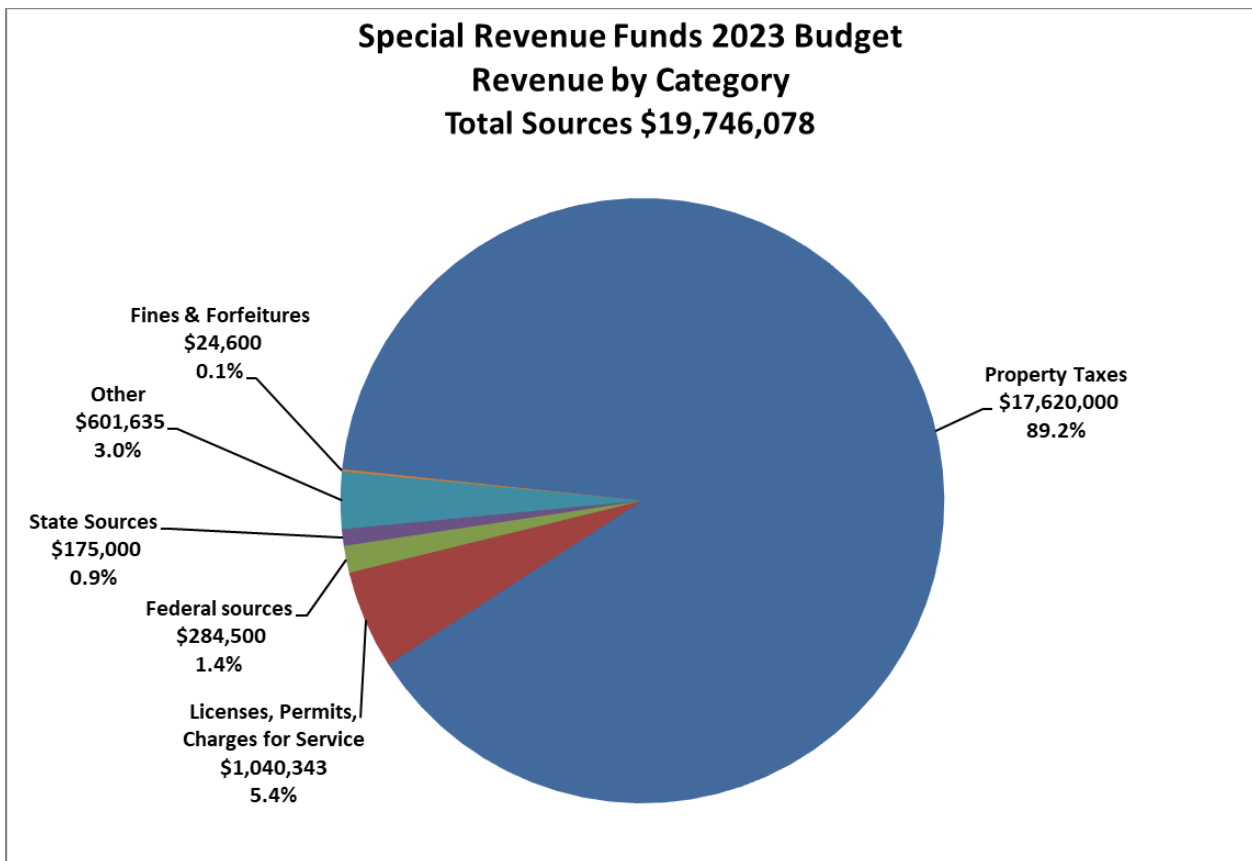
- Identify ways to implement items identified in the new master plan.
- Roll out new software for creating Planning Commission and Zoning Board of Appeals packets and train/support them to transition to paperless packets.
- Develop system for scanning land division and ZBA paper files and attach to properties in BS&A.
- Continue to market properties in MITC and work with potential developers to create investment in the Township.

Budget Summaries - Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Township of Northville has three Special Revenue Funds that are accounted for separately.

Revenue

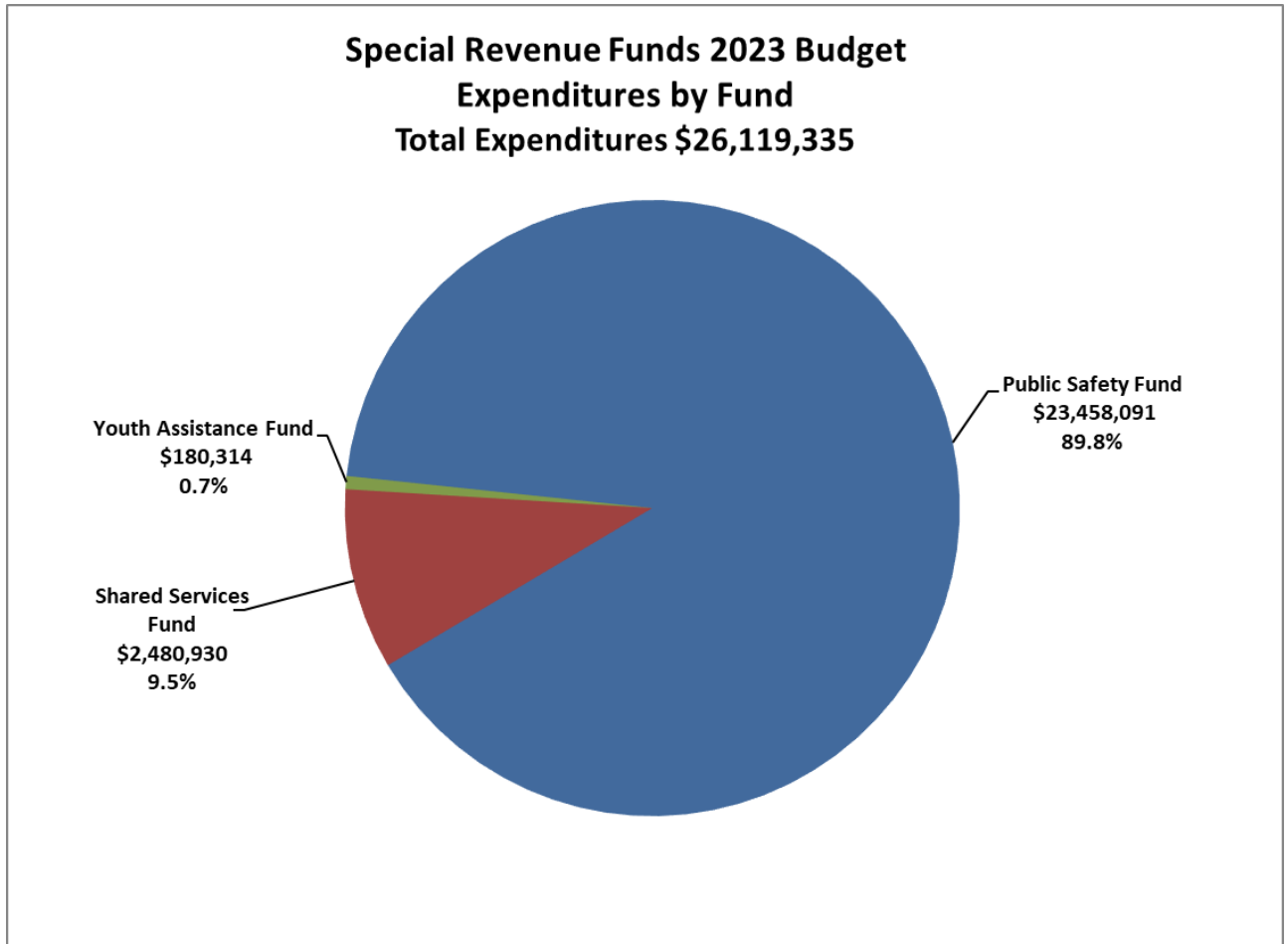
Special Revenue Funds are required to account for revenue intended for limited purposes. For example, property taxes levied for public safety purposes must be budgeted and accounted for to assure that the revenue is used only for public safety purposes.



Total Special Revenue Fund Revenues \$19,746,078

Appropriations

Public Safety and Shared Services represent the largest appropriation within the Special Revenue fund category, representing 99.3% of the total \$26,119,335 budget for 2023.



Total Special Revenue Fund Expenditures \$26,119,335

Public Safety Fund

The revenue for this fund is generated from a voted property tax millage that is authorized to fund the operations of the Police and Fire departments.

PUBLIC SAFETY FUND REVENUE					
DESCRIPTION	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Property Taxes	\$ 13,817,786	\$ 15,092,000	\$ 15,206,130	\$ 15,092,000	\$ 15,768,000
Licenses, Permits & Charges for Services	885,665	900,280	527,538	985,733	1,040,343
Federal Sources	383,265	982,950	31,786	385,300	82,000
State Sources	75,065	150,000	158,020	175,000	175,000
Fines & Forfeitures	4,550	23,600	728	24,600	24,600
Interest Income	12,289	-	16,645	30,000	-
Other Revenue	764,451	160,000	243,158	405,000	5,000
Total Revenue	\$ 15,943,071	\$ 17,308,830	\$ 16,184,005	\$ 17,097,633	\$ 17,094,943
APPROPRIATIONS					
DESCRIPTION	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Police:					
Personnel Services	\$ 7,367,667	\$ 7,332,810	\$ 3,296,020	\$ 7,332,810	\$ 7,971,204
Supplies	417,707	342,660	201,835	342,660	340,860
Other Services and Charges	795,299	1,096,634	431,910	1,069,842	1,061,826
Capital Outlay	272,355	280,000	1,009	230,000	-
Total police expenditures	\$ 8,853,028	\$ 9,052,104	\$ 3,930,774	\$ 8,975,312	\$ 9,373,890
Fire:					
Personnel Services	\$ 4,858,881	\$ 5,610,165	\$ 2,318,444	\$ 5,610,165	\$ 6,383,966
Supplies	202,210	422,950	121,685	422,950	432,700
Other Services and Charges	360,583	702,386	209,323	680,523	733,750
Capital Outlay	309,502	931,040	121,949	917,422	-
Total fire expenditures	\$ 5,731,176	\$ 7,666,541	\$ 2,771,401	\$ 7,631,060	\$ 7,550,416
Transfer out to public safety capital project fund	\$ -	\$ -	\$ -	\$ -	\$ 6,533,785
Total public safety expenditures	\$ 14,584,204	\$ 16,718,645	\$ 6,702,175	\$ 16,606,372	\$ 23,458,091

Property Tax Revenue

The Public Safety Fund property tax revenue is estimated at \$15,768,000 for 2023 and is based on a reduced millage rate of 6.4366 mills, which expires December 2026. The Headlee cap for the public safety millage has been permanently reduced from 6.4470 mills as authorized by voters in 2020 to 6.4366 mills. The Headlee amendment of the State Constitution can reduce the amount of operating millages allowed by Township Law. This amendment limits the growth in property tax revenue from existing property to the rate of inflation. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the state's inflation rate multiplier. Property tax revenue accounts for 92% of the combined budgeted revenue sources for this fund.

Licenses, Permits & Charges for Services

This revenue source includes \$269,970 to provide both dispatch and lock-up services to the City of Northville. In addition, service fees in the amount of \$680,000 are projected for charges from Advanced Life Support (ALS) services within the Township.

Federal Sources

This revenue source represents anticipated grant revenue for embedded social services of the Fire Department. The offsetting professional services expense has been budgeted separately.

State Sources

This revenue source represents primarily proceeds pursuant to the all-communication device surcharge mandated by P.A. 379 of 2008. This 9-1-1 funding legislation allows Wayne County to levy an all communication device surcharge on all wireline, wireless, VoIP and prepaid calling cards registered in Michigan. These funds are disbursed to member communities by the Conference of Western Wayne and are estimated to total \$150,000.

Fines and Forfeitures

This activity includes primarily liquor enforcement fees and is estimated to generate approximately \$20,000. The Township does not estimate drug forfeiture revenue during the budget process in accordance with the Department of Justice Asset Forfeiture Program guidelines, "**Guide to Equitable Sharing for State and Local Law Enforcement Agencies**" which state: **Anticipated shared property should not be budgeted in advance.**

Other

This revenue source consists miscellaneous revenue dedicated to the needs of the public safety fund.

Fund Balance Analysis - Public Safety Fund:		
Fund Balance, January 1, 2022		\$ 10,680,209
Estimated 2022:		
Revenue	17,097,633	
Expenditures	<u>(16,606,372)</u>	
Revenues over/(under) expenditures		491,261
2023 Budget:		
Revenue	17,094,943	
Expenditures	<u>(23,458,091)</u>	
Revenues over/(under) expenditures		<u>(6,363,148)</u>
Projected Fund Balance, December 31, 2023		<u>\$ 4,808,322</u>

Shared Services Fund

Northville Parks and Recreation Commission is a shared service provided through an agreement between the City of Northville and the Charter Township of Northville to jointly operate Parks and Recreation, Senior Adult Services and Northville Youth Network. The Commission is comprised of elected officials from Northville Charter Township (3), the City of Northville (2), and the Northville Public Schools Board of Education (1). Policies are determined and established by the Parks and Recreation Commission; only the Commission can change policy or make exceptions to it.

The revenue for this fund is generated through a voted property tax millage and provides for the cost of Parks and Recreation, Senior Adult Services, pathway and facility maintenance, and capital improvements as well as Youth Network programs. The Shared Service Agreement covers all operating costs for programs, services, parks and facilities maintenance, and vehicle and equipment purchases. Park capital improvement projects are funded by each respective municipality, depending on location of the park. The only exception to this rule is Fish Hatchery Park, where capital improvements are shared equally between the City and Township through a separate agreement. Facility capital improvements at the Northville Community Center and Recreation Center at Hillside are covered through the Shared Service agreement.

2022 Significant Accomplishments

Park and Facility Capital Improvements

- Replaced and repaired fencing at Henningsen Park.
- Replaced and repaired fencing on all three Marv Gans Community Park baseball fields.
- Completed and installed pathway around Marv Gans Community Park.
- Installed new dugouts on two fields at Marv Gans Community Park.
- Installed new dugouts at Millennium Park.

2023 Department Goals

- Continue maintenance and replacement plan for park facilities, equipment and amenities, such as athletic fields, playgrounds and pavilions.
- Work with Legacy Park, Pathways and Skatepark committees to determine feasibility, develop plans and initiate improvement projects.

SHARED SERVICES FUND					
REVENUE					
DESCRIPTION	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Property Taxes	\$ 1,673,894	\$ 1,773,000	\$ 1,786,361	\$ 1,785,000	\$ 1,852,000
Federal sources	-	-	-	-	202,500
Other Revenue	140,688	8,000	3,906	82,427	456,000
Interest Income	95	-	651	2,000	-
Total Revenue	<u>\$ 1,814,677</u>	<u>\$ 1,781,000</u>	<u>\$ 1,790,918</u>	<u>\$ 1,869,427</u>	<u>\$ 2,510,500</u>
APPROPRIATIONS					
DESCRIPTION	2021	2022		2023	
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Recreation and senior programs	\$ 1,011,230	\$ 1,011,228	\$ 252,807	\$ 1,011,228	\$ 1,042,539
Youth Assistance	94,530	94,530	94,530	94,530	97,391
Park improvements	323,120	550,298	168,971	425,298	1,341,000
Total Expenditures	<u>\$ 1,428,880</u>	<u>\$ 1,656,056</u>	<u>\$ 516,308</u>	<u>\$ 1,531,056</u>	<u>\$ 2,480,930</u>

Fund Balance Analysis - Shared Services Fund:	
Fund Balance, January 1, 2022	\$ 1,232,264
Estimated 2022:	
Revenue	1,869,427
Expenditures	<u>(1,531,056)</u>
Revenues over/(under) expenditures	338,371
2023 Budget:	
Revenue	2,510,500
Expenditures	<u>(2,480,930)</u>
Revenues over/(under) expenditures	<u>29,570</u>
Projected Fund Balance, December 31, 2023	<u>\$ 1,600,205</u>

Youth Network Fund

Overview

Northville Youth Network (NYN) was established in December 1986 and is funded through a shared service agreement between the Charter Township of Northville and the City of Northville. The vision of Northville Youth Network is a community where all Northville youth are supported and encouraged to develop resiliency and a positive sense of self. In pursuit of this vision, it is our mission, in partnership with families, adult advocates and community stakeholders, to offer socially and culturally inclusive programs. These opportunities for youth foster physical, emotional, and social well-being to help them reach their full potential as caring, productive and responsible citizens.

NYN offers a variety of resiliency-based services for youth and caregivers. They include but are not limited to prevention, education and awareness programs, leadership development opportunities, school connection and transition programs, comprehensive referral and case management services, and diversion from the courts for first-time youth offenders as a way for them to learn how to make better decisions.

In partnership with schools, law enforcement, non-profit organizations and other community stakeholders, NYN serves as an important resource for youth and families. By leveraging supportive assets, NYN meets the increasing physical, mental, emotional and social health needs of youth in the community and fosters their development as contributing and positive citizens.

2022 Significant Accomplishments

- Participated in the planning and implementation of the embedded social work clinician partnership with Northville Township Police Department, City of Northville Police Department, the City of Plymouth Police Department and Hegira Health as it relates to serving Northville youth. This program has allowed NYN to build capacity to serve more youth and in a more comprehensive manner, particularly those in high-risk crisis situations.
- Provided continued leadership to Northville CARES for Youth, a community-based coalition to leverage resources and create partnerships to support mental health initiatives for youth and families in the Northville community in partnership with various organizations including, but not limited to, Northville Public Schools, the police departments of both the City and Township of Northville, Hegira Health, the Northville District Library and New Hope Center for Grief Support.
- Supported Northville law enforcement agencies as well as Northville Public Schools by providing a risk-reduction program for youth diversion clients as a way for them to explore their personal values, set appropriate future goals, and improve their decision-making skills so they can avoid behaviors and choices that result in negative consequences and reduce court interactions and school suspensions.
- Provided comprehensive referral services and case management for youth and parents seeking mental health resources and support. On target to exceed last year's caseload, which was the highest to date.
- Participated in NPS Parent Camp Educational Resource Fair as well as presented two breakout sessions during the event.

2023 Department Goals

- Implement an efficient budget monitoring procedure to have better control over revenue/expenses throughout the fiscal year to ensure program plans are supported by appropriate resource allocation.
- Explore providing additional programs and services while maintaining an appropriate balance of departmental resources (human, financial).
- Explore increasing funding from the 1/10th Mil Fund available from the Conference of Western Wayne.

YOUTH NETWORK FUND

REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Northville Township contributions	\$ 94,530	\$ 94,530	\$ 94,530	\$ 94,530	\$ 97,391
Northville City contributions	18,010	18,010	9,005	18,010	18,244
Federal Sources	-	-	-	20,000	-
Other	22,950	15,000	16,660	25,000	25,000
Total Revenue	\$ 135,490	\$ 127,540	\$ 120,195	\$ 157,540	\$ 140,635

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Personnel Services	\$ 92,680	\$ 98,816	\$ 46,935	\$ 98,816	\$ 130,539
Supplies	882	1,600	147	650	700
Other Services & Charges	4,008	28,600	22,532	27,525	17,075
Program Expenditures	25,302	31,000	10,206	28,000	32,000
Total Expenditures	\$ 122,872	\$ 160,016	\$ 79,820	\$ 154,991	\$ 180,314

Fund Balance Analysis - Youth Network Fund:

Fund Balance, January 1, 2022	\$ 219,919
Estimated 2022:	
Revenue	157,540
Expenditures	<u>(154,991)</u>
Revenues over/(under) expenditures	2,549
2023 Budget:	
Revenue	140,635
Expenditures	<u>(180,314)</u>
Revenues over/(under) expenditures	<u>(39,679)</u>
Projected Fund Balance, December 31, 2023	<u>\$ 182,789</u>

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Budget Summaries – Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. Schedules of indebtedness for the Enterprise funds can be found in the Enterprise Funds section of this document.

Legal Debt Margin

Township Charter and Public Act 279 of 1909 (as amended) provide that the net indebtedness of the Township shall not be in excess of 10% of the State Equalized Valuation of all real and personal property in the Township, plus assessed value equivalent of Act 198 specific tax levies.

Obligations, which are not included in the computation of legal debt margin, are:

- Special Assessment Bonds
- Mortgage Bonds
- Michigan Transportation Bonds
- Revenue Bonds
- Bonds issued, or contracts or assessment obligations, incurred, to comply with an order of the Water Resources Commission (now the Department of Environmental Quality) or a court of competent jurisdiction
- Other obligations incurred for water supply, sewage, drainage or refuse disposal projects necessary to protect the public health by abating pollution.

Legal Debt Margin Information (as of June 30, 2022)

Calculation of Debt Limit

2021 State equalized valuation	\$ 2,893,222,200
Assessed value equivalent of Act 198 exemptions	2,476,200
Debt limit (10% of SEV)	2,895,698,400

Calculation of Debt Subject to Limit

Debt Limited 10% of State Equalized Valuation	289,569,840
Total debt	28,786,805
Less special assessment bonds	(135,000)
Net debt subject to limit	28,651,805

Legal debt margin	\$ 260,918,035
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Net Debt Subject to Limit as Percent of Debt Limit	9.9%
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2009 General Obligation Unlimited Tax – Seven Mile Property Purchase Debt Fund

These bonds were issued pursuant to the provisions of Act 359, Public Acts of Michigan, 1947, as amended, and authorized by an approving vote of the electors of the Charter Township of Northville at the election held on August 4, 2009, which authorized the issuance of not to exceed \$24,095,000 in bonds for the purpose of financing the acquisition of 232.5 acres of property located at Seven Mile and Haggerty roads. The Series B Bonds are designated as "Build America Bonds."

2009 GENERAL OBLIGATION UNLIMITED TAX - SEVEN MILE PROPERTY PURCHASE

REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Property taxes	\$ 2,709,049	\$ 1,564,000	\$ 1,571,519	\$ 1,572,000	\$ 886,000
State Sources	9,000	-	3,813	9,000	9,000
Interest income	182	-	1,263	6,000	-
Total Revenue	<u>\$ 2,718,231</u>	<u>\$ 1,564,000</u>	<u>\$ 1,576,595</u>	<u>\$ 1,587,000</u>	<u>\$ 895,000</u>

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Principal	\$ 1,085,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ 1,230,000
Interest expense	504,562	461,580	241,257	458,943	410,379
Paying agent fees	1,100	1,100	1,100	1,100	1,100
Total Expenditures	<u>\$ 1,590,662</u>	<u>\$ 1,622,680</u>	<u>\$ 1,402,357</u>	<u>\$ 1,620,043</u>	<u>\$ 1,641,479</u>

Fund Balance Analysis - Seven Mile Road Property Purchase Fund (Build America Bonds):	
Fund Balance, January 1, 2022	\$ 3,725,278
Estimated 2022:	
Revenue	1,587,000
Expenditures	<u>(1,620,043)</u>
Revenues over/(under) expenditures	(33,043)
2023 Budget:	
Revenue	895,000
Expenditures	<u>(1,641,479)</u>
Revenues over/(under) expenditures	(746,479)
Projected Fund Balance, December 31, 2023	<u>\$ 2,945,756</u>

2009 General Obligation Unlimited Tax – Seven Mile Property Purchase Debt Fund (continued)

2009 GENERAL OBLIGATION UNLIMITED TAX - SEVEN MILE PROPERTY PURCHASE
SCHEDULE OF INDEBTNESS

YEAR ISSUED: 2009, SERIES B Build America Bonds

AMOUNT OF ISSUE: \$18,145,000

YEAR	PRINCIPAL DUE APRIL 1	INTEREST RATE	Gross Interest Due	Estimated Subsidy Amount	TOTAL PRINCIPAL & INTEREST
2022	1,160,000	6.066%	685,041	(226,098)	1,618,943
2023	1,230,000	6.066%	612,552	(202,173)	1,640,379
2024	1,300,000	6.478%	533,139	(175,963)	1,657,176
2025	1,370,000	6.478%	446,658	(147,419)	1,669,239
2026	1,470,000	6.478%	354,671	(117,059)	1,707,612
2027	1,545,000	6.478%	257,015	(84,828)	1,717,187
2028	1,565,000	6.478%	156,282	(51,581)	1,669,701
2029	1,630,000	6.478%	52,796	(17,425)	1,665,371
Balance remaining	<u>\$ 11,270,000</u>		<u>\$ 3,098,154</u>	<u>\$ (1,022,546)</u>	<u>\$ 13,345,608</u>

The Township issued Build America Bonds back in 2009 for the purpose of financing the acquisition of the Seven Mile property. At that time, the Township received a direct pay interest credit from the United States Treasury equal to 35% of the annual interest on the bonds. The interest cost for these bonds has become more expensive pursuant to the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. Under this Act, refund payments issued to certain state and local government filers claiming refundable credits under section 6431 of the Internal Revenue Code applicable to certain qualified bonds are subject to sequestration. According to the IRS, the 2022 sequestration reduction was 5.7%. The rate could be subject to further reductions in the future.

It is important to note, these bonds were also issued with a **make-whole call provision**, which stipulates a premium settlement, which would be required to be paid by the Township over and above the remaining principal amount if the Township were to consider paying off the remaining debt early. The Township did covenant at the time these bonds were issued not to exercise its right to optionally redeem any bonds if such redemption would result in a premium exceeding 3% of the principal amount of the bonds.

2023 Capital Improvement Bonds – Essential Services Building Debt Fund*

These bonds will be issued pursuant to the provisions of Act 34, Public Acts of Michigan, 2001, as amended to fund the construction of a new Essential Services Building.

2023 CAPITAL IMPROVEMENT BOND - ESSENTIAL SERVICES BUILDING REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 301,000
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 301,000</u>

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest expense	-	-	-	-	300,000
Paying agent fees	-	-	-	-	1,000
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 301,000</u>

2023 Capital Improvement Bonds (General Obligation Limited Tax)

SCHEDULE OF INDEBTNESS

YEAR ISSUED: 2023

AMOUNT OF ISSUE: \$15,000,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1	RATE	APRIL 1	OCTOBER 1	
2023	-	4.000%	-	300,000	300,000
2024	505,000	4.000%	300,000	289,900	1,094,900
2025	525,000	4.000%	289,900	279,400	1,094,300
2026	545,000	4.000%	279,400	268,500	1,092,900
2027	565,000	4.000%	268,500	257,200	1,090,700
2028	590,000	4.000%	257,200	245,400	1,092,600
2029	615,000	4.000%	245,400	233,100	1,093,500
2030	640,000	4.000%	233,100	220,300	1,093,400
2031	665,000	4.000%	220,300	207,000	1,092,300
2032	690,000	4.000%	207,000	193,200	1,090,200
2033	715,000	4.000%	193,200	178,900	1,087,100
2034	745,000	4.000%	178,900	164,000	1,087,900
2035	775,000	4.000%	164,000	148,500	1,087,500
2036	805,000	4.000%	148,500	132,400	1,085,900
2037	840,000	4.000%	132,400	115,600	1,088,000
2038	870,000	4.000%	115,600	98,200	1,083,800
2039	905,000	4.000%	98,200	80,100	1,083,300
2040	945,000	4.000%	80,100	61,200	1,086,300
2041	980,000	4.000%	61,200	41,600	1,082,800
2042	1,020,000	4.000%	41,600	21,200	1,082,800
2043	1,060,000	4.000%	21,200	-	1,081,200
	<u>\$ 15,000,000</u>		<u>\$ 3,535,700</u>	<u>\$ 3,535,700</u>	<u>\$ 22,071,400</u>

* A final resolution to issue bonds is tentative and requires further Board action; the above figures are based on estimates provide by the township's municipal advisor.

2012 Refunding Bonds – Building Authority Debt Fund

These bonds were issued pursuant to the provisions of Act 34, Public Acts of Michigan, 2001, as amended to advance refund all of the outstanding Township's 2003 General Obligation Limited Tax Bonds.

2012 REFUNDING BONDS - BUILDING AUTHORITY REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Transfers in	\$ 1,053,540	\$ 1,005,550	\$ 1,005,550	\$ 1,005,550	\$ 1,055,950
Total Revenue	<u>\$ 1,053,540</u>	<u>\$ 1,005,550</u>	<u>\$ 1,005,550</u>	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Principal	\$ 955,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 1,035,000
Interest expense	98,300	60,300	39,600	60,300	20,700
Paying agent fees	250	250	250	250	250
Total Expenditures	<u>\$ 1,053,550</u>	<u>\$ 1,005,550</u>	<u>\$ 984,850</u>	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>

2012 Refunding Bonds - Building Authority SCHEDULE OF INDEBTNESS YEAR ISSUED: 2012 AMOUNT OF ISSUE: \$9,115,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1	RATE	APRIL 1	OCTOBER 1	
2022	945,000	4.000%	39,600	20,700	1,005,300
2023	1,035,000	4.000%	20,700	-	1,055,700
Balance remaining	<u>\$ 1,980,000</u>		<u>\$ 60,300</u>	<u>\$ 20,700</u>	<u>\$ 2,061,000</u>

2009 Special Assessment Limited Tax Debt Fund

These Bonds were issued pursuant to the provisions of Act 34, Public Acts of Michigan, 2001, as amended, and pursuant to a resolution adopted by the Township Board on September 17, 2009, for the purpose of defraying the cost of installing and constructing water main improvements to serve properties in and surrounding the Edenderry Hills Subdivision.

2009 SPECIAL ASSESSMENT LIMITED TAX BONDS REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Special assessment collections	\$ 19,351	\$ 24,590	\$ 15,194	\$ 20,000	\$ 20,000
Interest on special assessments	3,704	6,000	2,445	4,000	4,000
Total Revenue	<u>\$ 23,055</u>	<u>\$ 30,590</u>	<u>\$ 17,639</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Principal	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Interest expense	7,482	5,340	3,206	5,344	3,207
Paying agent fees	750	790	750	750	750
Total Expenditures	<u>\$ 53,232</u>	<u>\$ 51,130</u>	<u>\$ 48,956</u>	<u>\$ 51,094</u>	<u>\$ 48,957</u>

2009 Special Assessment Limited Tax Bonds SCHEDULE OF INDEBTNESS YEAR ISSUED: 2009 AMOUNT OF ISSUE: \$625,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1	RATE	APRIL 1	OCTOBER 1	
2022	45,000	4.750%	3,206	2,138	50,344
2023	45,000	4.750%	2,137	1,069	48,206
2024	45,000	4.750%	1,069	-	46,069
Balance remaining	<u>\$ 135,000</u>		<u>\$ 6,412</u>	<u>\$ 3,207</u>	<u>\$ 144,619</u>

Budget Summaries – Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital or infrastructure improvements.

TREE FUND REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Contributions	\$ 78,750	\$ 10,000	\$ -	\$ 2,000	\$ 2,000
Interest income	27	-	141	500	-
Total Revenue	<u>\$ 78,777</u>	<u>\$ 10,000</u>	<u>\$ 141</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Tree plantings and replacements	\$ 2,639	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Total Expenditures	<u>\$ 2,639</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Fund Balance Analysis - Tree Fund:

Fund Balance, January 1, 2022	\$ 497,890
Estimated 2022:	
Revenue	2,500
Expenditures	<u>(2,000)</u>
Revenues over/(under) expenditures	500
2023 Budget:	
Revenue	2,000
Expenditures	<u>(2,000)</u>
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2023	<u>\$ 498,390</u>

CAPITAL PROJECTS FUND

REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Transfers in	\$ 330,000	\$ 1,000,000	\$ 330,000	\$ 1,000,000	\$ 1,330,000
Federal sources	-	175,000			
Metro Act funds	27,697	25,000	28,056	28,000	25,000
Proceeds from sale of land	300,741	-	-	-	-
Special assessment collections	5,125	5,000	8,970	8,000	8,000
Interest on special assessments	1,474	3,000	1,624	2,000	2,000
Interest income	739	-	10,176	25,000	-
Other	593,287	150,000	7,444	-	-
Total Revenue	\$ 1,259,063	\$ 1,358,000	\$ 386,270	\$ 1,063,000	\$ 1,365,000

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Essential services building	\$ 41,006	\$ -	\$ 12,729	\$ 125,000	\$ -
Facility replacement reserve	(106,288)	599,225	4,774	565,000	65,000
Gun range	5,863	-	4,320	5,000	-
MITC Corridor	27,106	-	30,046	100,000	50,000
Neighborhood road improvement	-	-	-	-	-
Pathway construction	318	-	26	500,000	500,000
Seven mile demolition	166,897	125,264	127,541	150,000	50,000
Technology	-	260,000	-	123,000	90,000
Other	21,000	30,000	11,250	30,000	30,000
Transfer to essential services construction fund	-	-	-	-	2,000,000
Total Expenditures	\$ 155,902	\$ 1,014,489	\$ 190,686	\$ 1,598,000	\$ 2,785,000

Fund Balance Analysis - Capital Projects Fund:

Fund Balance, January 1, 2022	\$ 7,044,345
Estimated 2022:	
Revenue	1,063,000
Expenditures	<u>(1,598,000)</u>
Revenues over/(under) expenditures	(535,000)
2023 Budget:	
Revenue	1,365,000
Expenditures	<u>(2,785,000)</u>
Revenues over/(under) expenditures	<u>(1,420,000)</u>
Projected Fund Balance, December 31, 2023	<u><u>\$ 5,089,345</u></u>

Public Safety Capital Projects Fund

REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Transfers in from public safety operating fund	\$ -	\$ -	\$ -	\$ -	\$ 6,533,785
Federal sources	-	-	-	-	70,000
Other	-	-	-	-	400,000
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 7,003,785

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Police					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	-	-	-	-	240,000
Total police capital outlay	-	-	-	-	240,000
Fire					
Building improvements	-	-	-	-	52,000
Equipment	-	-	-	-	68,000
Vehicles and apparatus	-	-	-	-	51,000
Total fire capital outlay	-	-	-	-	171,000
Total capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 411,000

Fund Balance Analysis - Public Safety Capital Projects Fund:	
Fund Balance, January 1, 2022	\$ -
Estimated 2022:	
Revenue	-
Expenditures	-
Revenues over/(under) expenditures	-
2023 Budget:	
Revenue	7,003,785
Expenditures	(411,000)
Revenues over/(under) expenditures	<u>6,592,785</u>
Projected Fund Balance, December 31, 2023	<u>\$ 6,592,785</u>

Essential Services Construction Fund

REVENUE

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Transfers in from capital projects fund	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Federal sources	-	-	-	-	3,000,000
Proceeds from the issuance of bonds	-	-	-	-	15,000,000
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000

APPROPRIATIONS

DESCRIPTION	2021		2022		2023
	Actual	Amended Budget	Actual Thru 06/30/2022	Estimated	Budget
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000

Fund Balance Analysis - Essential Services Construction Fund:				
Fund Balance, January 1, 2022				\$ -
Estimated 2022:				
Revenue				-
Expenditures				-
Revenues over/(under) expenditures				-
2023 Budget:				
Revenue			20,000,000	
Expenditures			(10,000,000)	
Revenues over/(under) expenditures				<u>10,000,000</u>
Projected Fund Balance, December 31, 2023				<u>\$ 10,000,000</u>

Budget Summaries - Enterprise Funds

Enterprise Funds are used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service. The Township has one major enterprise fund: Water and Sewer.

Water and Sewer Fund

Overview

The Township of Northville takes pride in providing safe, efficient and effective water distribution and sanitary sewage collection systems. Over the past few years, the Township has taken steps to further improve its underground systems as recommended by the Water Distribution Study, Master Plan Update, Drinking Water Asset Management Plan and the Sanitary Sewer Asset Management Plan completed under the SAW Grant. These programs have allowed the Township to establish benchmarks for the current operation of the Township's utility-based infrastructure, and to provide recommendations for improvements to the water distribution and sanitary sewage collection systems.

The following are goals of the Water and Sewer Division's Strategic Plan and the Water Distribution Master Plan:

- Replace or upgrade equipment as needed, and make improvements to existing infrastructure as recommended in the Water Distribution Study and Master Plan and as a result of findings from implementation of the CMMS Program (pumps, booster stations, lift/pump stations, collection mains, distribution and transmission lines, storage and appurtenant facilities).
- Work in concert with the Great Lakes Water Authority (GLWA) to ensure the community receives adequate water pressure, especially during the summer peak demand periods.
- Continue to work with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and the Federal Environmental Protection Agency to prepare for and conduct further water system testing.
- Provide uninterrupted water and sewer service to the residents of Northville Township.
- Provide public education programs to facilitate water conservation and promote greater awareness and support of the Division and its activities.
- Continue to promote water conservation efforts to lower the peak demand charges paid to the GLWA by continuing to change the operating times of irrigation systems to between midnight and 6 am.
- Continue to support water distribution education programs supplied by the state of Michigan.

-
- Continue to interconnect water mains for enhanced reliability, redundancy, fire protection and water quality.
 - Continue to study and streamline Township services with input from customers and staff.
 - Continue to partner with GLWA through participation in the One Water Partnership to provide safe, secure, and reliable potable water supply with sufficient quantities and in an efficient and cost-effective manner.

Water Distribution System

Water Source

The Township of Northville is a wholesale water customer community of GLWA. As a community, we purchased more than 1.08 billion gallons of water in 2020 from GLWA. We currently have five metered service connections to the GLWA system. The metered water is divided into pressure districts to ensure that all areas of the Township are provided adequate water pressure regardless of elevation. In 2018, the Township of Northville and GLWA entered into the third amended service contract that provides specified volume and pressure requirements for GLWA to maintain. The Township continues to monitor the contract and the rate structure to manage the water system supply at the lowest possible rate structure. The majority of the Township's water is supplied from the Detroit River. GLWA treats our water at the Springwells Water Treatment Plant. These facilities pump raw water from the Detroit River, provide treatment through a variety of chemical and physical processes, and transmit the water to customer communities. Transmission of the water is accomplished by a series of water mains and booster pump stations as the treated water makes its way to the Township of Northville. The Detroit water system has historically provided water that meets or exceeds all state and federal quality standards.

History of the Township of Northville Water Distribution System

On June 2, 1964, the Charter Township of Northville entered into an agreement with the Detroit Water and Sewer Department (DWSD) for purchasing treated water for distribution throughout the Township. The original water system agreement provided capacity for approximately 250 people.

Today's Water Distribution System

We currently have in excess of 168 miles of water mains in the system and 1,865 fire hydrants. Water mains range in size from 6 to 24 inches in diameter. The water mains that are 16 inches and larger are located along major roadways and are commonly referred to as transmission mains; mains smaller than 16 inches are commonly referred to as distribution mains. The Township of Northville now distributes water to approximately 8,759 service connections.

In 2009, the Township of Northville conducted a study to identify improvements required for continued efficient operation of the water system. The study recommended a series of redundancy improvements to ensure a stable water system, and identified areas that would require new water main construction. The study also considered viable options for additional water storage within the Township to lower the peak demand and maximum day demand – two parameters that currently negatively affect the water rates charged by GLWA.

In 2012, construction of a water main along various locations feeding the Beck Road Pressure District and improvements to the Beck Road Booster Pump Station was completed under the purview of the Department of Public Services. These water system improvements were identified in the Township's Water Distribution Study and Master Plan Update to improve pressures within the Beck Road Pressure District. Improvements such as this are made to enhance the Township's ability to provide domestic water service and fire protection to current and future customers throughout the community.

The Water and Sewer Division performs many customer services on a daily basis. Some of the water-related tasks performed by staff are quantified below:

Total number of meters read	51,609
Final real estate meter reads	484
Water meters installed	100
Water meters repaired	2
Water meters replaced	125
Water meters tested	3
Meters Investigated (required re-read)	503
Fire hydrant repaired, tested, and inspected	1,800
Water structures repaired/adjusted	1
Water concerns investigated	3

Sanitary Sewage Collection System

On August 10, 1961, the original contract with Wayne County for sanitary sewer services was implemented for sewer disposal to GLWA. Since the implementation of these contracts, the Township has grown in size. There are currently over 127 miles of sanitary sewer mains ranging from 6 to 30 inches in diameter in the Township.

All of our sewer flow is discharged to the Western Townships Utilities Authority (WTUA) who manages flow from the townships of Northville, Plymouth and Canton. WTUA then transports our flow to the Ypsilanti Communities Utilities Authority Treatment Plants for the proper treatment prior to discharge to the waters of the State. Flows sent to YCUA occur at Haggerty and Michigan Avenue.

Over the last few years, the Township has taken a proactive approach to managing and maintaining the sanitary sewer system by initiating the Centralized Maintenance Management System (CMMS), which is an infrastructure management tool for utility systems. The CMMS helps the community to perform long-range planning, improve operations and maintenance of the system, and ensure the integrity of the system.

In 2021, the Township cleaned and televised approximately 25 miles of sanitary sewer lines in the Township. The review of the televised portions of these areas and the subsequent inspections are used to identify sewer mains that are in need of repair. Based on the data collected during this process there are some areas that will require repairs. These repairs are included in the 2022 – 2028 CIP.

Northville Township initiated the CMMS program to help accomplish the following objectives:

- ✓ Provide confidence in the current state of the system.
- ✓ Ensure that adequate capacity is available for future growth.
- ✓ Meet customer and EGLE expectations.
- ✓ Improve operational and maintenance efficiencies.
- ✓ Clean a fifth of the Township's NHV/RV sanitary sewer mains each year (24 miles of sewer annually).
- ✓ Video tape sewer mainlines in designated areas to help assess the integrity of the system.

In 2006, Township staff worked to develop a Computerized Maintenance Management Software (CMMS) system. In 2015, we were awarded a Stormwater, Asset Management, and Wastewater (SAW) Grant which included the purchase and implementation of City Works Software. The implementation of this program was completed in 2019. This asset management program helps us track operation and maintenance programs, customer complaints and data sharing between member government agencies. This system utilizes a geographical information system (GIS) mapping system that users are able to access, identify, locate and track the operations and maintenance of the Township's water, sanitary and storm drainage assets. We will also be able to determine and prioritize areas for future maintenance.

The Water and Sewer Division performs many customer services on a daily basis. Some of the sewer-related tasks performed by staff in 2021 are quantified below:

Total number of sewer tap inspections	95
Sanitary sewer cleaning in miles	25
Sewer structures repaired/adjusted	9
Sewer concerns investigated	25
Lift station maintenance assignments	46
Lift station mechanical repairs	26
Sanitary sewer structure inspections	400

Solid Waste Collection

The Water and Sewer Division also oversees solid waste collection for Northville Township. In May 2022, Northville Township publicly bid our rubbish collection/disposal, recycling and yard waste services. The Board of Trustees approved a five-year deal with the lowest bidder, GFL Environmental. As a result, we secured a cost reduction (nearly 10%) for our customers, and added weekly recycling pick-up in lieu of the past bi-weekly pick-up.

The program has been very successful. In 2021, we collected and disposed of or recycled 13,036 tons of material. Due to COVID restrictions, and budgetary concerns, the annual Household Hazardous waste drop-off event was postponed. Our solid waste program serves nearly 10,500 homes and condominiums.

2022 Significant Accomplishments

- Implemented the first year of required testing for backflow prevention devices.
- Publicly bid and awarded a contract for the construction of a new 500,000 gallon elevated water storage tank. The tank will be built on the Legacy Park property, and will be completed in 2024.
- Publicly bid and awarded the asbestos abatement and demolition contract for the remaining 11 buildings on the Legacy Park property, set for completion in mid-2023.
- Assisted with the procurement, design, and implementation of the proposed essential services complex at Legacy Park. The proposed facilities will consist of a new Public Safety Headquarters, a new fire station, and a new Public Works building.

-
- Re-negotiated the new four-year contract with GLWA for wholesale water supply.

2023 Department Goals

- Complete the demolition of the remaining 11 buildings at Legacy Park.
- Develop and administer a fleet maintenance program for the Township.
- Develop and administer a Fat, Oil and Grease (FOG) Ordinance and Program.
- Break ground on the new essential services complex at Legacy Park.
- Secure a TAP grant and start the detailed design of the proposed Seven Mile Pathway system extending from Traditions Boulevard to Hines Park.
- Replacement of another 50 fire hydrants throughout the community.

Capital Replacement Reserve

The Water & Sewer Fund Capital Replacement Reserve account had a balance of \$17,172,678 as of the fiscal year ended December 31, 2021. Capital asset acquisition in enterprise funds including vehicles, etc., is accounted for using the flow of economic resources method. Amounts disbursed for the acquisition of capital assets are not recorded as an expense. Instead, the appropriate property, plant, or equipment asset account is debited on the purchase. Depreciation expense is recorded as an expense to reflect the allocation of the cost of the assets to operations over the service life of the asset.

The key Capital Replacement Funding principle is that the money is collected and segregated, over a period of time, to cover the repair or replacement cost of existing common elements; that is, capital assets already in existence (for example, water and sewer infrastructure systems, etc.). Capital Replacement Funds are part of a long-term financial plan, which helps:

- Strengthen the community's fiscal health.
- Provides stability to avoid large spikes in future assessments or rate increases.

User charges and fees will be computed based on current year operating expenses, debt service requirements, and annual contribution/replenishment of the capital replacement reserve.

The Capital Replacement Reserve for the Water and Sewer Fund is targeted at 10-25% of the current fair market value of water and sewer infrastructure assets. The Township uses the overall national CPI to compute the fair market value of these assets. Cash and investment balances for operations will be computed based on a minimum of two-month expenditures plus planned capital improvement projects for the year.

In addition, the following steps have been taken to make progress towards a comprehensive replacement plan:

- The Township has completed a Capital Improvement plan that identifies future capital improvement projects and replacement needs. **These projections go out six years and are presented in the Capital Improvement Program in the budget.**
- The Township's financial policies serve as a guide in the decision-making process when evaluating future capital improvement projects and were established to ensure:
 - Capital improvement projects are carefully planned and funded.
 - Beginning in 2018, capital replacement reserves are no longer used to fund operations.
 - Working capital reserves will be used to fund significant capital improvement projects scheduled within the next year.

Water & Sewer Replacement Reserve Analysis

	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Estimated 2023
Reserve Balances:					
Starting reserve	\$ 13,707,458	\$ 16,306,880	\$ 16,500,106	\$ 17,172,678	\$ 14,290,052
Reserve Adjustments:					
Increase (decrease) of replacement reserves	972,890	89,153	258,145	4,772,509	\$ -
Cost of capital improvements	(427,963)	(1,075,270)	(1,198,365)	(8,751,303)	(5,573,000)
WTUA Capital Improvement Reserves	(280,877)	(280,877)	(321,743)	(339,832)	(339,832)
Collection of connection fees	2,297,921	1,460,220	1,934,535	1,436,000	1,286,000
Other (includes transfer to cash & investments)	37,451	-	-	-	-
Reserve balances, ending	<u>\$ 16,306,880</u>	<u>\$ 16,500,106</u>	<u>\$ 17,172,678</u>	<u>\$ 14,290,052</u>	<u>\$ 9,663,220</u>
Low Range (10%) - Benchmark		\$ 4,756,009			
High Range (25%) - Benchmark		\$ 11,890,022			
Infrastructure assets, December 31, 2021	\$ 47,560,086				
(Shortfall)/Overage - Compared to High Range		\$ (2,226,802)			

Cash & Investments Analysis:
Fiscal Year End

	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Estimated 2023
Cash & Investments	\$ 8,618,593	\$ 13,235,563	\$ 15,175,704	\$ 15,175,704	\$ 15,175,704
Replacement Reserve	16,306,880	16,500,106	17,172,678	14,290,052	9,663,220
Total	<u>\$ 24,925,473</u>	<u>\$ 29,735,669</u>	<u>\$ 32,348,382</u>	<u>\$ 29,465,756</u>	<u>\$ 24,838,924</u>

Charter Township of Northville
Sources of Revenues and Use of Revenue Requirements - Flow of Funds Basis

Cash Flows from Operating and Investing Activities

Cash Flows	Estimated		Budget		Projected	
	2022	2023	2024	2025	2026	
Water & sewer sales (fixed meter charge)	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Water & sewer sales (consumption charge)	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
Non-rate revenues	75,000	25,000	25,000	25,000	25,000	25,000
Total cash provided	\$ 14,975,000	\$ 14,925,000	\$ 14,925,000	\$ 14,925,000	\$ 14,925,000	\$ 14,925,000

Cost Pool

Cost Pool (excluding capital improvements)	Estimated		Budget		Projected	
	2022	2023	2024	2025	2026	
GLWA Wholesale Water Charges:						
Cost of water	\$ 5,985,300	\$ 6,120,904	\$ 6,365,740	\$ 5,520,370	\$ 5,741,185	
Total GLWA Revenue Requirement	5,985,300	6,120,904	6,365,740	5,520,370	5,741,185	
Wholesale WTUA Sewage Treatment Costs:						
Sewage treatment charges	\$ 3,100,000	\$ 3,146,500	\$ 3,193,698	\$ 3,241,603	\$ 3,290,227	
WTUA Debt (Principal + Interest)	1,259,968	-	-	-	-	
Total WTUA Revenue Requirement	4,359,968	3,146,500	3,193,698	3,241,603	3,290,227	
Local Operations & Maintenance Expense:						
Personnel Services	\$ 1,910,442	\$ 2,012,926	\$ 2,067,724	\$ 1,989,037	\$ 2,053,444	
Supplies	429,500	430,250	442,250	288,000	292,000	
Local system O&M expense	1,138,344	1,105,325	1,177,795	1,186,795	1,199,395	
Total Local O&M Revenue Requirement	3,478,286	3,548,501	3,687,769	3,463,832	3,544,839	
Debt Service Allocable to Local System:						
2012 Refunding Bonds Building Authority Debt Fund	\$ 251,400	\$ 263,980	\$ -	\$ -	\$ -	
2009 General Obligation Bonds	115,426	136,124	130,624	-	-	
2015 Refunding Limited Tax General Obligation Bonds	357,175	348,325	433,050	416,425	399,475	
Drinking Water Revolving Fund Project	98,170	96,296	94,420	97,546	95,546	
Total Local Debt Service Requirements	822,171	844,725	658,094	513,971	495,021	
Total Cost Pool	\$ 14,645,725	\$ 13,660,630	\$ 13,905,301	\$ 12,739,776	\$ 13,071,272	

	Estimated	Budget	Projected		
Water & Sewer Fund					
Annual cash provided	\$ 14,975,000	\$ 14,925,000	\$ 14,925,000	\$ 14,925,000	\$ 14,925,000
Annual cost pool (excludes capital improvements)	14,645,725	13,660,630	13,905,301	12,739,776	13,071,272
Net increase/(decrease) in cash reserves	\$ 329,275	\$ 1,264,370	\$ 1,019,699	\$ 2,185,224	\$ 1,853,728

Ready To Serve and debt charge (fixed cost co	Estimated		Budget		Projected		
	2022	2023	2024	2025	2026		
Sewer Debt	\$ 1,259,968	\$ -	\$ -	\$ -	\$ -		
Water Debt	822,171	844,725	658,094	513,971	495,021		
Departmental costs	3,478,286	3,548,501	3,687,769	3,463,832	3,544,839		
Total	\$ 5,560,425	\$ 4,393,226	\$ 4,345,863	\$ 3,977,803	\$ 4,039,860		

Rate-Setting factors:

Expected usage (in thousands of gallons)	976,043	976,043
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Commodity Charges are estimated, actual amounts will vary based on results of operations:

Commodity charge (per 1,000 gallons)	\$ 11.27	\$ 11.27	Estimated July 1, 2023 Commodity Charge
\$ increase	\$ -	\$ -	No Change
% increase	0.0%	0.0%	

Percentage of costs to be recouped via a fixed RTS or debt charge:

Fixed Water & Sewer Meter Charge (by meter size)	Meter Size	Bi-Monthly Fixed Rate Meter Charge	
	1"	\$	60.84
	1.5"	\$	136.88
	2"	\$	243.36
	3"	\$	547.58
	4"	\$	973.48
	10"	\$	6,084.20

Water and Sewer Fund Debt Schedules

In 2015, the Township issued \$3,565,000 in limited tax general obligation bonds with an interest rate ranging from 2% to 3.5% to advance refund the 2007 Capital Improvement Bonds. As a result of the refunding:

- **All debt of the Water and Sewer Fund will be eliminated by 2032.** The Township's recent bond rating upgrade to a strong AAA also contributed to the additional savings.

2015 Refunding Bonds (General Obligation Limited Tax)
SCHEDULE OF INDEBTNESS
YEAR ISSUED: 2015
AMOUNT OF ISSUE: \$3,565,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	MAY 1	RATE	MAY 1	NOVEMBER 1	
2022	295,000	3.000%	33,300	28,875	357,175
2023	295,000	3.000%	28,875	24,450	348,325
2024	390,000	3.000%	24,450	18,600	433,050
2025	385,000	3.000%	18,600	12,825	416,425
2026	380,000	3.250%	12,825	6,650	399,475
2027	380,000	3.500%	6,650	-	386,650
	<u>\$ 2,125,000</u>		<u>\$ 124,700</u>	<u>\$ 91,400</u>	<u>\$ 2,341,100</u>

CAPITAL IMPROVEMENT BONDS
SCHEDULE OF INDEBTNESS
YEAR ISSUED: 2009
AMOUNT OF ISSUE: \$1,125,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	OCTOBER 1	RATE	APRIL 1	OCTOBER 1	
2022	100,000	4.300%	7,713	7,713	115,426
2023	125,000	4.400%	5,562	5,562	136,124
2024	125,000	4.500%	2,812	2,812	130,624
	<u>\$ 350,000</u>		<u>\$ 16,087</u>	<u>\$ 16,087</u>	<u>\$ 382,174</u>

CAPITAL IMPROVEMENT BONDS
SCHEDULE OF INDEBTNESS
YEAR ISSUED: 2012
AMOUNT OF ISSUE: \$1,664,907

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	OCTOBER 1	RATE	APRIL 1	OCTOBER 1	
2022	75,000	2.500%	11,585	11,585	98,170
2023	75,000	2.500%	10,648	10,648	96,296
2024	75,000	2.500%	9,710	9,710	94,420
2025	80,000	2.500%	8,773	8,773	97,546
2026	80,000	2.500%	7,773	7,773	95,546
2027	85,000	2.500%	6,772	6,772	98,544
2028	85,000	2.500%	5,710	5,710	96,420
2029	90,000	2.500%	4,647	4,647	99,294
2030	90,000	2.500%	3,522	3,522	97,044
2031	95,000	2.500%	2,397	2,397	99,794
2032	96,805	2.500%	1,210	1,210	99,225
	<u>\$ 926,805</u>		<u>\$ 72,747</u>	<u>\$ 72,747</u>	<u>\$ 1,072,299</u>

Resolution of Adoption 2022 Millage Rates

WHEREAS, the Township Board agrees to set the Township's total millage rate at 8.3113 mills, of which 7.3100 mills will not expire until 2026, and

WHEREAS, public hearings were held on October 6, 2022, and October 24, 2022, on the proposed millage rates and proposed budget,

NOW, THEREFORE, BE IT RESOLVED, that to finance the level of services established for the 2023 fiscal year, and to meet specific debt obligations of the Township that the following millages are authorized to be spread:

Millage Rates:	
General Operating	0.6513
General Voted	0.1173
Public Safety	6.4366
Shared Services	0.7561
Total Operating Millage	7.9613
Seven Mile Property Debt Retirement	0.3500
Total Debt Millage	0.3500
Total 2022 Township Millage Rate	8.3113

I, Roger Lundberg, Clerk of the Charter Township of Northville, County of Wayne, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution of action approved by the Board of Trustees at their regular meeting held on October 24, 2022, at 44405 Six Mile Road, Northville, Michigan 48168.

Roger Lundberg

Resolution of Adoption 2023 Budget

WHEREAS, the proposed budget is based upon the post-March 2022 Board of Review, and the October 6, 2022, Township Board Budget Study Session, and

WHEREAS, this budget takes into consideration the Township's Fiscal Analysis and financial planning through fiscal year 2026, and

WHEREAS, public hearings were held on October 6, 2022, and October 24, 2022, on the proposed budget, and

NOW, THEREFORE, BE IT RESOLVED, that the attached budget is adopted and made a part of this resolution.

I, Roger Lundberg, Clerk of the Charter Township of Northville, County of Wayne, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution of action approved by the Board of Trustees at their regular meeting held on October 24, 2022, at 44405 Six Mile Road, Northville, Michigan 48168.

Roger Lundberg

GENERAL FUND
REVENUE

DESCRIPTION	2023 Adopted Budget
Taxes	\$ 1,902,000
Licenses, Permits & Charges for Services	1,555,500
State Sources	3,106,000
Other Revenue	665,000
Total Revenue	\$ 7,228,500

APPROPRIATIONS

DESCRIPTION	2023 Adopted Budget
Trustee	\$ 47,444
Executive	1,101,636
Finance and Budget	742,259
Township Clerk's Office	328,001
Information Technology and Communications	738,963
Treasurer	55,511
Assessing	413,130
Elections	297,145
Facility Operations	643,697
Human Resources	319,298
Building Department	439,412
Planning Department	329,226
Transfers Out	2,422,970
Total Expenditures	\$ 7,878,692

PUBLIC SAFETY FUND
REVENUE

DESCRIPTION	2023 Adopted Budget
Taxes	\$ 15,768,000
Licenses, Permits & Charges for Services	1,040,343
Federal Sources	82,000
State Sources	175,000
Fines & Forfeitures	24,600
Other Revenue	5,000
Total Revenue	\$ 17,094,943

APPROPRIATIONS

DESCRIPTION	2023 Adopted Budget
Public Safety Fund	\$ 23,458,091

SHARED SERVICES FUND
REVENUE

DESCRIPTION	2023 Adopted Budget
Taxes	\$ 1,852,000
Federal Sources	\$ 202,500
Other Revenue	456,000
Total Revenue	\$ 2,510,500

APPROPRIATIONS

DESCRIPTION	2023 Adopted Budget
Shared Services Fund	\$ 2,480,930

YOUTH NETWORK FUND
REVENUE

DESCRIPTION	2023 Adopted Budget
Other Revenue	\$ 25,000
Northville Township Contribution	97,391
Northville City Contribution	18,244
Total Revenue	<u>\$ 140,635</u>

APPROPRIATIONS

DESCRIPTION	2023 Adopted Budget
Youth Network Fund	<u>\$ 180,314</u>

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Appendix B - Statistical Information

About the Township of Northville

The Charter Township of Northville, incorporated in 1829, is strategically located in the northwestern portion of Wayne County. Located just 15 miles east of Ann Arbor and 30 miles west of downtown Detroit, the Township serves 31,758 residents and encompasses an area of approximately 16.57 square miles. Northville Township is considered a choice community to live. Northville Township offers an abundance of rolling, wooded acreage, which provides a unique natural backdrop for residential and commercial land development. Northville Township is well connected to highway, rail, and air transportation routes offering outstanding accessibility.

The Township of Northville is governed by a Board of Trustees, which is composed of seven members who are elected for four-year terms. The Board is composed of a Supervisor, a Clerk, a Treasurer and four trustees under the Trustee-Manager form of government. Policy-making and legislative authority are vested in the Board of Trustees, which is presided over by the Supervisor, who is the chief executive of the Township.

The Township provides a full range of municipal services including police and fire protection; parks, recreational and cultural activities through a shared services agreement between the City of Northville and the Charter Township of Northville; building inspection; code enforcement and planning and development. The Township is a member of the Western Township Utilities Authority (WTUA), which provides sewage disposal services to the residents of Canton, Northville and Plymouth Townships.

**ANNUAL INFORMATION STATEMENT
FOR THE CHARTER TOWNSHIP OF NORTHVILLE, COUNTY OF WAYNE, MICHIGAN**

Pursuant to the Awarding Resolution and various Continuing Disclosure Undertakings executed and delivered by the Charter Township of Northville in connection with the issuance of the above-referenced bond issues, we provide the following update of numerical financial information and operating data included in the official statements of the Township relating to the above referenced bond issues:

POPULATION

2020 U.S. Census	31,758
2010 U.S. Census	28,497
2000 U.S. Census	21,036

REVENUES FROM THE STATE OF MICHIGAN

The Township receives revenue sharing payments from the State of Michigan under the State Constitution and the State Revenue Sharing Act of 1971. The following table sets forth annual revenue sharing payments and other moneys received by the Township for its fiscal years ended December 31, 2017, through December 31, 2019 and the amount the Township anticipates receiving for fiscal year ending December 31, 2021

Fiscal Year Ended December 31,	Revenue Sharing					Total
	Constitutional	CVIRS	CVIRS Supplemental	CRLGG ** Program		
	Payments	Payments	Payments	Payments		
2022 ***	\$ 2,637,923	\$102,773	\$ -	\$ -	\$ 2,740,696	
2021 *	2,930,575	101,763	-	-	3,032,338	
2020 *	2,522,552	83,965	-	26,103	2,632,620	
2019 *	2,354,810	66,796	28,994	-	2,450,600	
2018 *	2,354,810	75,420	23,139	-	2,453,369	

** CRLGG = Coronavirus Relief Local Government Grant Program. August Revenue Sharing payment replaced with funds from the CARES Act.

*** Estimate: Source: State of Michigan, Michigan Department of Treasury Fiscal Year 2020 & Fiscal Year 2021 Projected – Executive Budget Recommendation

* Source: Charter Township of Northville

PROPERTY VALUATIONS

Year	State Equalized Valuation	Taxable Value
2022	\$2,893,222,200	\$2,526,219,174
2021	2,801,170,700	2,406,447,471
2020	2,751,543,350	2,341,269,879
2019	2,660,103,904	2,250,230,027
2018	2,515,166,900	2,119,808,105
2017	2,452,109,475	2,027,694,082
2016	2,320,473,362	1,960,233,966
2015	2,200,717,244	1,920,733,524
2014	2,014,863,081	1,851,705,894
2013	1,867,281,729	1,789,766,930

Sources: Charter Township of Northville and Wayne County Equalization Department

Glossary of Budget and Finance Terms

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the document.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events when they occur, regardless of the timing of related cash flows.

ACFR: Abbreviation for Annual Comprehensive Financial Report.

Activity: Cost center within a fund or department to which specific expenses are to be allocated.

Ad Valorem: Tax imposed at a percentage rate of the value as stated.

ADA: Abbreviation for Americans with Disabilities Act.

Appropriation: An authorization made by the Township Board, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value placed upon real and personal property by the Township Assessor. Assessed value is required to be at 50% of true cash value.

Assets: Property owned by the Township, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations:

- Test whether transactions have been legally performed.
- Identify areas for possible improvements in accounting practices and procedures.
- Ascertain whether transactions have been recorded accurately and consistently.

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- Ascertain the stewardship of officials responsible for governmental resources.

Base Budget: The budget predicted on maintaining the existing level of service.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the Township and its departments operate.

Budget Calendar: The schedule of key dates or milestones that the Township follows in the preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Board approval is composed of budgeted funds.

Budget Message (Township Manager's): Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document.

Capital Outlay: A disbursement of money, which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$5,000 and have a useful life of more than one year.

Cash Management: The management of cash necessary to pay government services while investing idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

CIP: Abbreviation for Capital Improvement Program.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures. Under Michigan law, to be used, contingencies must be moved to a more distinctive appropriation by a budget amendment.

Contractual Services: Items of expenditure from services that the Township receives from an outside company. Heating and cooling mechanical services, maintenance, custodial services and support for the Township owned telephone systems are examples of contractual services.

CPI: Abbreviation for Consumer Price Index. Renamed the Inflation Rate Multiplier (IRM).

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The Township's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: A major administrative division of the Township, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

Depreciation: That portion of the cost of a capital asset, used during the year to provide service.

DWSD: Abbreviation for Detroit Water and Sewerage Department.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The cost of goods delivered and services rendered, whether paid or unpaid.

Expense: The cost of goods delivered and services rendered, whether paid or unpaid in the Enterprise Funds.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's assets over liabilities. A negative fund balance is sometimes called a deficit.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

General Fund: The General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the general operating services, such as clerk, treasury and administration.

General Obligation Bonds: When the Township pledges its full faith and credit to the repayment of the bonds. Issuance of these bonds requires a Township wide election and is usually repaid by an ad valorem property tax levy.

GFOA: Abbreviation for Government Finance Officers Association.

GIS: Abbreviation for Geographic Information System.

Headlee Amendment: The Headlee Amendment places an upper limit on the total amount of property taxes a Township can collect in the fiscal year. This constitutional amendment limits the growth in taxable value attributed to market adjustment (excluding new construction) to the growth in the consumer price index (CPI). If this situation occurs, the operating millages, which are applied to the taxable value, must be reduced to compensate for any increase in excess of the CPI.

Headlee Override: A Headlee Override is a vote by the electors to return the millage to the amount originally authorized via charter, state statute or a vote of the people. It is necessary to counteract the effects of the Headlee Rollback.

Headlee Rollback: The term Headlee Rollback became part of municipal finance lexicon in 1978 with the passage of the Headlee Amendment to the Constitution of the State of Michigan of 1963. The Headlee Amendment requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation (IRM-CPI). Consequently, the local unit's millage rate is "rolled back" so that the resulting growth in property tax revenue, community-wide, is no more than the rate of inflation.

Inflation Rate Multiplier (IRM): State of Michigan term for CPI computation in the Headlee computation.

Investment: Securities purchased and held for the production of income in the form of interest.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long-Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

MERS: The Michigan Municipal Employees Retirement System is a multiple-employer statewide public employee retirement plan created to provide retirement and survivor and disability benefits to local government employees.

Millage: A rate (as of taxation) expressed in mills per dollar.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar obligations, which should be recognized when due.

Other Charges: An expenditure object within an activity, which includes professional services, utilities and training, for example.

Per Capita Basis: Per unit population.

Personnel Services: An expenditure object within an activity, which includes payroll and all fringe benefits.

Revenue: An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

SEV: Abbreviation for State Equalized Value.

Special Assessments: Special Assessments are used to account for the construction and financing of public improvements benefiting a limited number of properties. Assessments are repaid over a number of years with interest.

Supplies: An expenditure object within an activity that includes all supplies that have a useful life of less than one year and/or a purchase price of less than \$1,000 dollars.

Taxable Value: This is a value used as a base for levying property taxes. It was established by a state constitutional amendment. Taxable value limits increases in value attributed to market adjustment. The increase is limited to the lesser of the actual increase, the rate of inflation as established by the consumer price index, or 5%. When property changes ownership, the value returns to 50% of true cash value.

Transfers In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Custodial Funds: Trust and Custodial Funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

Water and Sewer Fund: This enterprise fund is used to account for the provision of water and sewer services to the customer financed primarily by user charges.